

**KETCHIKAN  
GATEWAY  
BOROUGH  
1993/1994 BUDGET**



**KETCHIKAN, ALASKA  
JULY 1993**

# **KETCHIKAN GATEWAY BOROUGH**

## **1993/94 BUDGET**

### **AND CAPITAL PROGRAM**

#### **Mayor and Assembly**

**Ralph M. Bartholomew, Mayor**  
**John C. Cote, Vice Mayor**  
**Robert W. Boatwright**  
**Donald R. Chenhall**  
**Dennis L. McCarty**  
**Michael R. Cruise**  
**Ernest F. Hansen**  
**John C. Conley**

#### **Appointed Staff**

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

#### **Directors**

**James Voetberg, Maintenance & Operations**  
**Greg Kolean (Acting), Parks & Recreation**  
**Ken L. Linder, Transportation Services**  
**Alvin E. Hall, Administrative Services**  
**Lester E. Williams, Animal Protection**  
**Dennis L. Finegan, Assessment**  
**Gary Munsterman, Planning**

**Effective July 1, 1993**

**Adopted on June 21, 1993**

**Acknowledgements for**

**Staff Assistance**

**Chris Aubertine, Adm. Assistant to the Borough Manager**  
**Vicki Campbell, General Accounting Supervisor**  
**Penny Luse, Airport Administrative Assistant**  
**Ginny Gisse, Cash Management Supervisor**  
**Ginny Hacker, Administrative Secretary**  
**Mike Dellinger, Accounting Technician**

**Local Artist**

**Janice Guthrie Williams**

**KETCHIKAN GATEWAY BOROUGH  
ANNUAL BUDGET  
Fiscal Year 1993/94**

**TABLE OF CONTENTS**

|             |   | <b><u>Page Nos.</u></b> |
|-------------|---|-------------------------|
| <b>I.</b>   | <b>Manager's Message/Introduction</b>           | 1-14                    |
|             | Organizational Charts                           | 14-15                   |
|             | Population Chart                                | 16                      |
|             | Estimated Revenue & Expenditure Charts          | 17-18                   |
| <b>II.</b>  | <b>General Fund</b>                             |                         |
|             | Revenue and Appropriation Summary for all Funds | 19-22                   |
|             | Mayor and Borough Assembly Narrative            | 23-26                   |
|             | Manager's Office                                | 27-32                   |
|             | Clerk's Office                                  | 33-38                   |
|             | Law Mission                                     | 39-44                   |
|             | Administrative Services                         | 45-50                   |
|             | Assessment                                      | 51-56                   |
|             | Animal Protection                               | 57-62                   |
|             | Parks and Recreation                            | 63-68                   |
|             | Maintenance and Operations                      | 69-74                   |
|             | Planning and Community                          | 75-80                   |
|             | Economic Development                            | 81-85                   |
|             | Non-Departmental                                | 86-90                   |
|             | interfund Transfer                              | 91-93                   |
|             | Automation                                      | 94-96                   |
|             | Education                                       | 97-100                  |
| <b>III.</b> | <b>Enterprise Funds</b>                         |                         |
|             | Transportation Services Enterprise Fund         | 101-107                 |
|             | Field   | 108-109                 |
|             | Terminal  | 110-111                 |
|             | Ferry   | 112-113                 |
|             | Administration                                  | 114-115                 |
|             | Murphy's Pullout                                | 116                     |
|             | Transit   | 117-120                 |
| <b>IV.</b>  | <b>Capital Improvement Budget</b>               | 121-131                 |
| <b>V.</b>   | <b>Special Revenue Funds</b>                    |                         |
|             | Land Trust Fund                                 | 132-134                 |
|             | Non Area Wide Fund                              | 135-136                 |
|             | Permanent Fund                                  | 137-138                 |
|             | School Bond/Capital Improvement Fund            | 139-140                 |
|             | School Refunding Bond                           | 141-142                 |

**V. Special Revenue Funds (continued)**

Service Areas:

|                         |         |
|-------------------------|---------|
| South End Fire District | 143-145 |
| Shoreline               | 146-148 |
| Mountain Point          | 149-151 |
| Waterfall Creek         | 152-154 |
| Mud Bight               | 155-156 |
| South Tongass           | 157-158 |
| Forest Park             | 159-161 |
| Gold Nugget             | 162-164 |
| Shoup Street            | 165-166 |

|  |         |
|--|---------|
| Capital and Equipment Replacement Fund | 168     |
| Rolling Stock Inventory                | 169-170 |

**VI. Miscellaneous**

|                                     |         |
|-------------------------------------|---------|
| Fiscal 1993/94 Budget Process       | 171-173 |
| Schedule of Assessed Valuations     | 174-175 |
| Glossary of Terms and Abbreviations | 176-180 |



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# **INTRODUCTION**

# BUDGET MESSAGE

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

FROM: Michael Dean Rody  
Borough Manager

DATE: July 1, 1993

## INTRODUCTION:

Section 40.10.010(a) of the Ketchikan Gateway Borough CODE OF ORDINANCES provides that "The Borough manager shall prepare and submit to the assembly --- a proposed annual budget and capital program for the next fiscal year, which will contain detailed estimates of anticipated revenues and proposed expenditures for the year." Pursuant to that requirement, I, herein, transmit that proposed and final Borough budget for Fiscal Year 1993/1994.

This message outlines the budget format, recommended policies, recently approved governmental organization restructuring and significant issues and opportunities being faced by the Ketchikan Gateway Borough. This budgetary year (1993/1994) is a crucial transitional period in which major structural changes are being implemented in the government itself as well as a change in the managerial leadership of the government. It is also a year in which a funding cap on *ad valorem* taxes is being held at 8.3 mills while at the same time demands for expanded services and the need for initiating sound fiscal measures have become an imperative.

The budget document is presented in several different sections. The first, this introduction, summarizes the major policies and programs that are to be implemented during the next fiscal year. This policy and program discussion follows a general discussion of the general demographic and economic description of the Ketchikan Gateway Borough. The policy discussion identifies the implemented restructuring of the Borough administration which is intended to realize efficiencies and economies of scale. This section also makes use of graphics to pictorially portray much of the data which are presented in the budget schedules and summaries.

A department by department mission and objective statement follows in Section Two which is predicated on the recently approved organizational restructuring. This section identifies the department's perceived mission statements as well as their objectives that are intended to meet those identified missions.

Section Two also presents the operating budgets and ties the fiscal resources to the programs that deliver the public services. The format is designed to facilitate both the Assembly's and public review. The process of developing this component included the formation of an *ad hoc*

budget review committee which consisted of the Borough Attorney, Borough Clerk, Borough Manager and the Director of Administrative Services. In addition, the Assistant Borough Manager served as an additional resource when reviewing the Capital Budget.

Section Three presents the Enterprise Funds which includes the Airport, the Ferrys and the Transit Service.

The Capital Budget is offered in Section Four. The decision was made to present a three (3) year capital budget this year and to expand it to five (5) years in all subsequent budgets. Each capital project is backed up by individual budget request forms that were submitted by the appropriate user agency. This proposed investment strategy in public improvements is an important addition to the Borough's budgetary process.

The special revenue funds are presented within Section Five. This includes among other items Service Areas, Land Trust Fund, Permanent Fund, School Bond Funds and others. The Service Areas are local areas of jurisdiction that have been established to provide limited funds for specific limited services. These services range from water and sewer to fire protection and road maintenance.

The last section, Section Six, is a summary section includes a statement on the budgetary process, an inventory of the Borough's rolling stock, and a glossary of terms and abbreviations. The first item gives a brief description of our budget approach, significant policies which impact the budget, and the schedule used in developing the budget.

The final budget is markedly different from the preliminary budget which was submitted to the Borough Assembly on April 30, 1993. As the result of considerable review, discussion and public input, the overall general government operations expense was cut by over thirteen percent (13%), or approximately \$575,000. This was accomplished by the dedicated, conscientious, responsible and innovative effort of the entire staff, the Budget Review Committee, and the Assembly. This reduction was accomplished in such a manner as to maintain relative service levels while, in some instances, enhancement of selected services.

The budget process, while difficult, was positive and it clearly accomplished the objectives of the Borough Government.

### **Ketchikan Gateway Borough**

The Ketchikan Gateway Borough is located in the "Panhandle" of Alaska. As part of Southeast Alaska the Borough is characterized by densely forested islands, one fairly large community, (City of Ketchikan), several small towns and villages, a rugged coastline, mountains and a series of protected straits which allow for the protected passage of large ocean vessels between Seattle, Washington, and the rest of Alaska.

Most of the resident population live on Revillagigedo Island which does not have any road access to the mainland or any other islands. The primary economic activities of the Borough include fishing, timber industries, tourism, limited mining, and it serves as the transportation hub for Southeast Alaska.

The area's economy has experienced recent downturns related to the primary resource based industries located in the area. The wood products industry has experienced several years of reduced production and demand. The national and world wood, pulp and paper markets have declined partly due to less expensive alternate sources of timber and an overall reduction in demand.

The fishing industry has experienced mixed catch levels in recent years, but the overall value of the catch has consistently increased in total dollar value. Salmon sales increased by twenty-two percent (22%) from 1991 to 1992. At the same time the catch income for herring grew by two hundred seventy-two percent (272%) while halibut value caught went down by about forty-one percent (41%).

The number of visitors to the area continues to experience significant growth. Cruise passengers grew by 18,220 visitors to a total of 236,700 during 1992. The airlines brought in another 17,905 and the state ferry landed a total of 17,905 passengers. The overall increase of visitors to the area grew by over nine percent to 275,857 which resulted in hotel transit occupancy sales of \$5,176,713.

The Borough was incorporated as a Second Class Borough on September 13, 1963, and it has an Assembly/Manager form of government. The Mayor and seven Assembly members are elected at large and serve three-year terms. The area served covers approximately 1,242 square miles with a permanent population in excess of 14,000.

Ketchikan is located in the Maritime Zone, which includes most of Southeast Alaska. The temperatures are generally mild and high levels of precipitation are common. Ketchikan averages approximately 160 inches of rain and eight inches of snow per year. Temperatures during the summer months average about 58 degrees Fahrenheit, while winter temperatures average about 35 degrees Fahrenheit.

The average quarterly employment is in excess of 7,000 with a slight decrease over the last year. Quarterly earnings averaged \$167,491,000 in 1992, which was about a two percent (2%) increase over the preceding year. The average monthly wage was approximately \$2,505.00 during 1992, which amounted to an increase of \$51.00 per month over 1991.

The basic data for this subsection was obtained from the Economic Development Center of the University of Alaska Southeast, the 1991 Borough Audit Report and the Ketchikan Airport Master Plan. However, they are not responsible for any misinterpretation of that data.

### **Revised Organizational Structure:**

The following discussion presents a reorganization structure for the administrative function of the Borough government. The changes included organizational restructuring as well as spatial relocation. The net effect is intended to realize significant financial savings as well as improved communications and utilization of available office space and staff resources.

The previous functional Borough organizational structure consists of the Borough Clerk, Borough Attorney and the Borough Manager. The Borough Manager is responsible for the

management of seven (7) departments, which were established by the Assembly by ordinance. Those established departments include Animal Protection, Parks and Recreation, Assessing, Accounting, Planning and Community Development, Airport (and Ferry) and Revenue. See Exhibit One: Previous Organizational Chart.

The present organization provides for the consolidation of the Accounting and Revenue departments into a new Department of Administrative Services, the creation of a new Department of Maintenance and Operations and the consolidation of the Airport and transit operations into a Department of Transportation Services. See Exhibit Two: Present Organizational Chart.

Additional actions include relocating the Attorney's Office from City Hall to the Borough Building, a restructuring of the Planning and Community Development staffing and the elimination of Parks and Recreation from enterprise fund status.

§5.31.065 of the Borough Code of Ordinances provides, in part, "*The Assembly may, by ordinance, establish departments and distribute functions among them*". (AS 29.23.070). Therefore, any proposed reorganization takes legislative action on the part of the Borough Assembly. This action was taken by the Assembly on June 1, 1993, during the regular Assembly meeting.

Any group of activities must be effectively organized if those activities are to be efficiently performed. This "effectiveness" can be achieved through a variety of organizational structures, depending on the requirements of the government involved. The specific structure of most local governments is depicted by an organizational chart. These charts came into common use in the early part of the 20th century. Such charts tend to depict an autocratic grouping of activities and to emphasize the rigidity with which many departments appeared to function. The organizational chart obviously depicts a "chain of command" and reinforces the notion that a single individual formulated the plans and controlled the destiny of a particular department. This type of control was the norm, for awhile. While the chart still indicates the lines of authority and responsibility, they are not, nor should they be, reflective of how an organization operates.

David Osborne and Ted Gaebler jointly authored a book entitled REINVENTING GOVERNMENT. The significance of this book is that it identifies new ways and means of governmental operating, which could make a government more effective in resource allocation and more responsive to the needs of the citizens.

The governance described in this book challenges a government to be catalytic, competitive, focused, results-oriented, enterprising, anticipatory, market-oriented as well as customer oriented. This is broad-brush challenge and it is revolutionary in that it requires of government officials a different mind-set. During this next fiscal year many of the concepts explored in REINVENTING GOVERNMENT will be introduced, explored and applied, when appropriate.

Where services are provided, every attempt will be made to ensure a quality service. If a Borough provided service can be privatized, that option will be thoroughly investigated and offered to the Assembly. Existing operational and contractual procedures will be reviewed, reduced in complexity and made more "user friendly".

An important observation that needs to be made is that the effectiveness of an organization is based on the following two underlying factors:

1. No matter what structure is adopted, an organization's ability to achieve results is directly related to the effectiveness of key personnel; and
2. Any detailed organizational structure will not remain fixed for any extended period of time. As a government's needs and personnel change, the structure must be adjusted to retain its effectiveness.

In all, it is hoped and anticipated that the Borough governance will become more effective, responsible, and aware of our citizen's needs and expectations. The following details the new administrative organization and the rationale for the restructuring which should allow for this objective of improved effectiveness and responsiveness.

### **Department of Administrative Services:**

There are an infinite ways in which an organization can be functionally structured, each having its own advantages and disadvantages. However, form should follow function, when possible. There has been a long standing potentially functional consolidation that has been recognized which will result in significant savings in personnel costs, without affecting the quality of the service being provided.

The most recent audit report recommended, again, that the Accounting and Revenue departments be combined into one department. It should be noted that two full time equivalent (FTE) employees will be dropped under this organization. This cut-back in FTE's would result in a savings in excess of \$100,000 per year.

The Day Care activity was administratively shifted to the Accounting Department from the Manager's Office in early 1993. It was recognized that this activity was more of an accounting function than a service function and was more properly aligned with accounting. The identified benefits for this transfer included: a support system for the Day Care Administrator; facilitation of the requests for payment; an on-site full-time answering service; shorter response time for all financial transactions; and improved record keeping for the day care program.

The two activities would remain in their present locations with one notable exception. The Borough Attorney's Office has been relocated from the City Hall to the vacated Director of Revenue's former office. In addition, the area between the Attorney's office and the Manager's office has been dedicated to the Attorney and direct access would be provided between the Attorney and Manager.

This relocation of the Attorney further consolidates the Borough's spatial use and enhance direct communications between the Attorney and Manager. During the first year the savings from the rental payment will be used to make minor improvements to the Attorney's office space and proposed improvements to the service counter presently being used by the Administrative Services Department.

### **Department of Transportation Services:**

The Airport, as it was organized, included both air and ferry service. Therefore, it was suggested that the scope of this department's operations already exceeds the simplified designation as an airport. Simply put, the reorganization consolidates surface transportation into the organizational structure. This has made the department responsible for all Borough mandated transportation services.

Until recently, the responsibility for the management of the Transit System was assigned to the Administrative Assistant within the Manager's Office. This responsibility included the monitoring of the system, staff assignment, equipment maintenance, responding to questions and complaints and related tasks. While the handling of these tasks was satisfactory, it did not receive the attention the responsibility warranted.

By incorporating the transit service into a Department of Transportation Services the Borough is assured of controlled scheduled routine maintenance, a fuller use is made of the technical staff that are present at the airport, and categorical grants for transportation funding is centralized within one agency.

An expansion of the transit service is anticipated toward the end of the calendar year. The proposal would be to expand the bus service into the high school/Carlanna area. However, this expansion is predicated on external funding being made available to buy three new ADA conforming buses. Once these new buses are on line two additional drivers will have to be hired in order to open up this new service route. We remain optimistic that the State's soon-to-be-approved capital budget will include the funds necessary to acquire the new buses.

The only additional staffing change is the proposed downgrading of the Director of Operations position at the Airport to a more technical hands-on position. The administrative burden of the transit operation will be internalized by the present airport administrative staff.

This absorption of these new responsibilities was reviewed by the Airport Manager and his comment was, "Can do". While the only savings realized was the result of a reclassification of one administrative position, it is still anticipated that, by bringing all of the transportation related services under one administrative structure, the level of service will remain constant or will be improved.

### **Parks and Recreation:**

There are two changes that were advocated for this department. The first was to change the fund status from an enterprise account to a general fund account, and the second was to relocate the park maintenance responsibilities to a new department.

The Parks and Recreation Department was an enterprise fund activity that has been redefined as a general fund cost center. The actual revenues generated are of such a small relative amount as to not be of any materiality to the operational requirements of the fund. With an expenditures to earnings ratio of 2.4:1 and 2:1 for the past two years, and a projected ratio of 3.9:1 for this year, which is unlikely to be materially improved in the future, it clearly does not

even begin to approach self sufficiency. This activity is so heavily subsidized by the general fund that it may as well not be identified as an enterprise fund.

One reason for having the department as an enterprise fund was so that the fund activity could be more closely monitored and accurately accounted for. The budgeting format used for this year's budget submittal is such that the level of detail of anticipated costs is sufficient to allow for the detailed monitoring of each department's expenditures. This new level of budget information will negate one more reason for the fund to remain as an enterprise fund.

With this new structure is the elimination of four positions. Three of these deleted FTE positions are the result of privatizing the "Latch Key" program. Since we were successful in having this activity assumed by the Camp Fire Organization we will no longer have to fund these positions.

One other FTE position that has been eliminated is the Recreation Superintendent. It was determined that this position could be vacated and most of the work could be absorbed by the remaining administrative personnel, with the assistance of a part-time clerk. There will be a few new recreational programs that will not be initiated, some programs that are presently available from the private sector will be eliminated or reduced, there will have to be a restructuring of some of the programs and scheduling, but the level and quality of recreational programs being offered to the public will remain high.

The proposed transfer of the parks maintenance activity from this department was not considered lightly. Several options were explored, including *status quo*. However, the following new approved department is to be made up of various components of varying departments, including Parks and Recreation, to address an unrecognized activity that currently exists across a wide range of activities, *namely maintenance*. This ranges from park maintenance, to building maintenance, to janitorial services to water system maintenance and others.

#### **Department of Maintenance and Operations:**

The Borough is responsible for maintaining and operating several large playfields and parks. The Borough is responsible for maintaining and operating water distribution and treatment systems. The Borough is responsible for maintaining and operating sewer collection and treatment systems. The Borough is responsible for the management of major as well as minor construction projects. The Borough is responsible for maintaining and operating other facilities such as the administration building. The Borough is responsible for maintaining and operating two indoor swimming pools. All of these responsibilities involve millions of dollars of public funds and investment, and yet, the Borough did not have a comprehensive and consolidated program intended to address these responsibilities.

The scope of the above referenced responsibilities transcended the work provided by the past Parks Division of the Parks and Recreation Department. The service that we owe and provide to the service areas requires particular technical expertise. The park maintenance program that we currently operate, likewise, requires specific technical expertise. While most of this expertise does exist within the Borough and some of this expertise overlaps, in some areas, it was diffused between the previous Parks and Recreation Department and the Manager's office.

By pooling the available technical personnel into one single department, our response to maintenance and operation needs can become more flexible and responsive. This "pooling" of technical personnel into one department will allow for a cohesive, rational management system intended to maintain and operate all of the physical structures and facilities that are the responsibility of the Borough.

Public facilities, or works, provide the physical base necessary to the social and economic development of the Borough. They represent the public investment into the present and future which are necessary for the safe and sanitary enjoyment of the community by its citizens. In order to assure that quality of enjoyment, it is necessary to recognize the need for a reasonable and managed maintenance effort, and in a community the size of the Borough, it is prudent to centralize the facility construction and maintenance effort into one central agency. The Assembly approved the creation of the Department of Maintenance and Operations, beginning with this fiscal year.

### **Planning Department:**

The reorganization of the Planning Department was primarily functional and allows an improved recognition and responsibility in the area of planning. It should be noted that the past organization did not adequately provide for planning personnel. Staffing requirements were predicated on enforcement efforts with planning becoming an activity that was consultant driven.

Because of the ambitious planning program that has been proposed, it was recognized that the department did not have adequate planning staff. While under the presently proposed budget that work program will be lessened and become more focused, there still remains a need for additional senior planning expertise. The department has recently recruited for an Associate Planner and it anticipated that a newly authorized position will allow for the recruitment for a more senior planner. This individual could work on some of the items normally accomplished by consultants and, as a staff member would be more responsible to changing priorities and needs.

The above recently accomplished reorganization results in a considerable dollar savings in terms of the operational budget, it provides for the means to reinforce the Borough's responsiveness, and it at least approximates the present level of services. As the budget will indicate, in some cases the level of services to the public will be enhanced.

### **Budget Discussion:**

The approach to developing this year's budget differed markedly from that of previous years. First, the Manager did not review the budget alone, an *ad hoc* Budget Review Committee was established, which went over, in detail, each item and proposed expense. Besides the Manager, the Borough Clerk, Borough Attorney and the Director of Administrative Services served full time on this committee. Their efforts are much appreciated and were valuable. In addition, the Assistant Borough Manager was added to the committee when the capital and automation budgets were reviewed.

An additional innovation was the use of an Automation Committee. This committee of employees worked for several months identifying the components of the existing systems, their short-falls, reviewing alternative solutions for our automation requirements, standardization of applications and standards, and the definition of a Borough-wide approach to automation. They were able to determine that with very few adjustments, the present system could meet our needs. Because of their efforts, it has been estimated that the present system can be consolidated and improved with a relatively small investment of \$81,750.

The senior staff and department heads did a "yeoman's" job in putting together this year's budget. Not only did they have to deal with modified forms and procedures, they were faced with a more critical administrative review of their budgets. Their efforts were both professional and responsible and they are to be congratulated for their response to this budget call. It was a real pleasure working with them in such a positive environment.

### **Budget Philosophy:**

While it was understood that the Assembly has no desire to adjust the mill levy, that was not the overriding criteria in preparing this year's budget. It was a factor, of course, but what was attempted was to fund the various activities at such a level so as to maintain or improve upon the present service level. This budget accomplishes this objective.

In order to give the Assembly and the public a more complete understanding of our public financing, a detailed three-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.

Next year this particular budget will be expanded to a five-year planning cycle, but since this is the first effort, in recent times, to have a comprehensive capital budget it was limited to just three years.

This is the first year of a different way of formatting the budget with a different review process. There will most certainly be adjustments made in the process. But a few things that will not change is the desire to present a budget that clearly identifies the detailed costs attributable to an activity, a budget that sustains or improves upon an identified level of service, or which is not fiscally prudent.

Fiscal prudence implies that any proposed fiscal action is conservative enough to be able to address most reasonable contingencies. In this regard, the proposed budget has built into it two new 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 \$510,613 and \$1,020,425. In the case of the Borough's operating budget, that would amount to between \$235,381 and \$470,762.

At the end of the 1990/91 fiscal year the Borough had a very comfortable ending fund balance of \$1,336,307. This was perhaps about thirty percent (30%) too high, but it was definitely an

acceptable fund balance. By the end of the 1991/92 fiscal year this "comfortable" fund balance was severely reduced to \$118,203, a reduction of nearly ninety percent. The original projected 1992/93 ending fund balance was a modest \$161,941. While this is a modest increase over the prior year's ending balance, it is still short of a desired level of funding. It should be noted, however, that actions have been recently initiated which will increase that fund balance to approximately \$392,302.

Based on the criterion stated above, the Borough's proposed ending fund balance should be in the range of \$500,000. However, because of the limitation of funding and the desire to sustain the present level of Borough services, a lower amount was built into this budget, with the idea that additional funds would be added in subsequent years. The projected ending fund balance in this budget is \$180,615 plus the \$255,941 in the Permanent Fund for a total of \$436,556. It would, of course, be desirable to double that amount, but to do so would have a significant negative impact on other operational activities.

Another line item that was added to this year's budget is a capital and equipment replacement fund. The Borough has a sizable investment in capital stock and equipment which needs to be periodically replaced. Even discounting the replacement cost of the two ferries, we have at least a two million dollar investment in rolling stock and related equipment. If the useful life of this equipment is considered to be an average of eight years (in fact, it ranges from five to ten years depending on the piece of equipment) we should be setting aside approximately \$250,000 a year for equipment replacement. While we presently depreciate these items out, this is a paper transaction with no real dollars in place to replace anything.

Again, prudent fiscal management would seem to mandate that such a fund be capitalized so that unanticipated replacement can be made and that routine anticipated replacements can be scheduled. The Borough presently capitalizes its equipment replacement out of a current year's budget. That means that if we do not have sufficient funds in any given year, that purchase will be delayed. This can be both more costly or create a potentially unsafe situation. To continue this policy is both ill-advised and short-sighted.

Therefore, a reserve for equipment and capital replacement was incorporated into this budget in the amount of \$100,000. While this amount is inadequate to cover our present inventory, it lays the base from which an adequate fund can be established and programmed for in subsequent years.

### **Projected Revenues:**

Revenue projections for FY 93/94 are at \$12,535,432 which includes a substantial increase in timber stumpage revenue. Overall General Government revenues are up five and nine-tenths percent (5.9%) from the current year's projections. Property taxes increased by \$255,988 from increases in assessed valuations. Sales taxes are projected at the 1992 levels with an increase of twenty-five percent (25%) from an additional one-half percent (½%) in the tax rate. This additional tax of approximately \$900,000 is dedicated for recreational capital projects.

Projections of revenue from state assistance are not favorable as the Senior Citizen Contribution is being considered for elimination. This will increase the burden on the local community in the

amount of nearly \$170,000. Our municipal assistance and revenue sharing is being cut somewhere between eight and twenty-five percent, which will decrease our anticipated state revenues by an additional \$90,000.

Interest revenues are not considered to be a significant factor in the Borough's revenue projections. Interest revenue has been reduced by \$115,000, resulting from the substantial decreases in fund balances. An increase in the General Fund Revenues of \$164,000 is from recreation program fees. This does not represent an additional \$164,000 in revenues, as recreation programs were included as enterprise funds and funded largely from the General Fund in 1992/93.

The Permanent Fund was established by ordinance during the 1991 fiscal year. Anticipated revenues received from timber sales was the basis for establishing the fund. It was expected to generate substantially more revenue than was received from the original timber sale. Earnings from the fund were to be used to supplement the General Fund.

Our revenue projections follow the economic indicators for Alaska showing a very flat increase in fiscal stimulus. An economist for U. S. Bank indicated at a recent conference that the outlook for the entire Northwest is not good for the short to intermediate range. This prognosis has led to this very conservative approach for projecting revenues.

A cursory review would seem to indicate that many of our fees and other charges are low and should be evaluated. Therefore, it is proposed that staff conduct a revenue enhancement effort this fiscal year to identify possible areas of change that could result in additional revenue. This is an assessment that should be conducted frequently, but, seemingly, it has not been done for or by the Borough for some considerable time.

**Proposed Expenditures:**

Section Two of this document lays out the detail of the Borough's budget, but I felt it was appropriate to highlight the differences between this year's proposed budget and last year's approved budget. The following table should graphically demonstrate the serious paring down of the budget that staff made over our present operating budget. Staff was serious and dedicated in their effort to develop a workable budget that is void of "fat". We feel the citizens of Ketchikan Gateway Borough concur.

**TABLE ONE: Budget Comparisons FY 1992/93 and FY 1993/94**

| <i>Department</i>   | <i>FY 1992/93<br/>(\$)</i> | <i>FY 1993/94<br/>(\$)</i> | <i>Incl/(Dec)<br/>(%)</i> |
|---------------------|----------------------------|----------------------------|---------------------------|
| <b>GENERAL FUND</b> |                            |                            |                           |
| Mayor & Assembly    | 133,111                    | 85,390                     | (35.5)                    |
| Borough Attorney    | 183,023                    | 174,345                    | ( 4.7)                    |

|                          |           |           |        |
|--------------------------|-----------|-----------|--------|
| Borough Clerk            | 161,097   | 171,712   | 6.6    |
| Borough Manager          | 377,131   | 329,633   | (12.6) |
| Administrative Services  | 567,162   | 462,287   | (22.6) |
| Assessment               | 381,203   | 352,278   | ( 7.6) |
| Animal Protection        | 255,357   | 220,535   | (13.6) |
| Parks & Recreation       | 857,843   | 667,290   | (22.2) |
| Maintenance & Operations | 492,544   | 502,490   | 2.0    |
| Planning                 | 661,678   | 568,054   | (14.2) |
| Non-Departmental         | 254,855   | 164,520   | (35.4) |
| Capital Projects         | 195,350   | 123,300   | (36.9) |
| SUMMARY                  | 4,550,354 | 3,821,834 | (16.0) |
| <b>ENTERPRISE FUNDS</b>  |           |           |        |
| Airport, includes Ferry  | 3,000,000 | 2,379,868 | (22.1) |
| Transit                  | 355,050   | 562,398   | 59.3   |
| SUMMARY                  | 3,355,050 | 2,942,266 | (12.3) |

It should be noted, the overall general fund budget was reduced by \$728,520, and the enterprise accounts were reduced by \$412,784. General fund activities, with the exception of two small increases (Clerk's Office and Maintenance and Operations) were all reduced. These reductions were the result of considerable planning and analysis, rather than being based on a flat uniform percentage basis.

At the same time the School District maintained *status quo* with other educational programs receiving a slight reduction. The overall educational budget experienced a net surplus at the end of the year of nearly \$400,000. This surplus was applied to next year's school supplies, some deferred maintenance, new carpeting and other items. It is hoped that future year surpluses can be applied to establishing an ending fund balance so that it may be brought to an appropriate level to protect both the School District and General Government.

**Concluding Remarks:**

That is the rationale and processes that went into the preparation of this budget. It does not fairly reflect the soul-searching that each department had to go through in reviewing and refining their budgets. It does not accurately account for the long hours expended to this process by the staff. It does not even begin to project the level of cooperation and effort that everybody put into the making of the budget. But it does outline how we got where we got and why.

While it would be possible to pare this budget further, sometimes you get to a point of diminishing return in budget reduction and you begin to materially affect the level and quality of service being offered or being proposed. I feel this point has been reached. To fund this budget in its entirety, the present mill rate would remain at 8.3 mills. It was recommended and agreed to that the Assembly consider this levy rate rather than reducing an already lean budget. This budget, as presented, addresses all of the services provided in the past at a near constant or enhanced level of service, plus it allows us to begin rebuilding our ending fund balance reserve and to establish a much needed equipment replacement reserve.

I would like to thank the staff for their patience with and dedication to this very trying process. On behalf of the staff, I would like to thank the Assembly and the Citizens of the Ketchikan Gateway Borough for your patience and insightful guidance during the preparation of this budget. While this has been a marked departure from the Borough budgeting practices of the past, I think, given time, that this approach will provide better budget information for the Assembly and the citizens of the Borough.

This document should also prove to be a valuable policy document in that it provides a very clear picture of where the Borough's public funds are being allocated and it presents each department's interpretation of Borough priority. I hope the following information provides a solid base from which budgetary decisions can be made and sound public policies can be formulated and implemented.

EXHIBIT ONE: PREVIOUS ORGANIZATIONAL CHART

# KETCHIKAN GATEWAY BOROUGH

Fiscal Year 1993/94

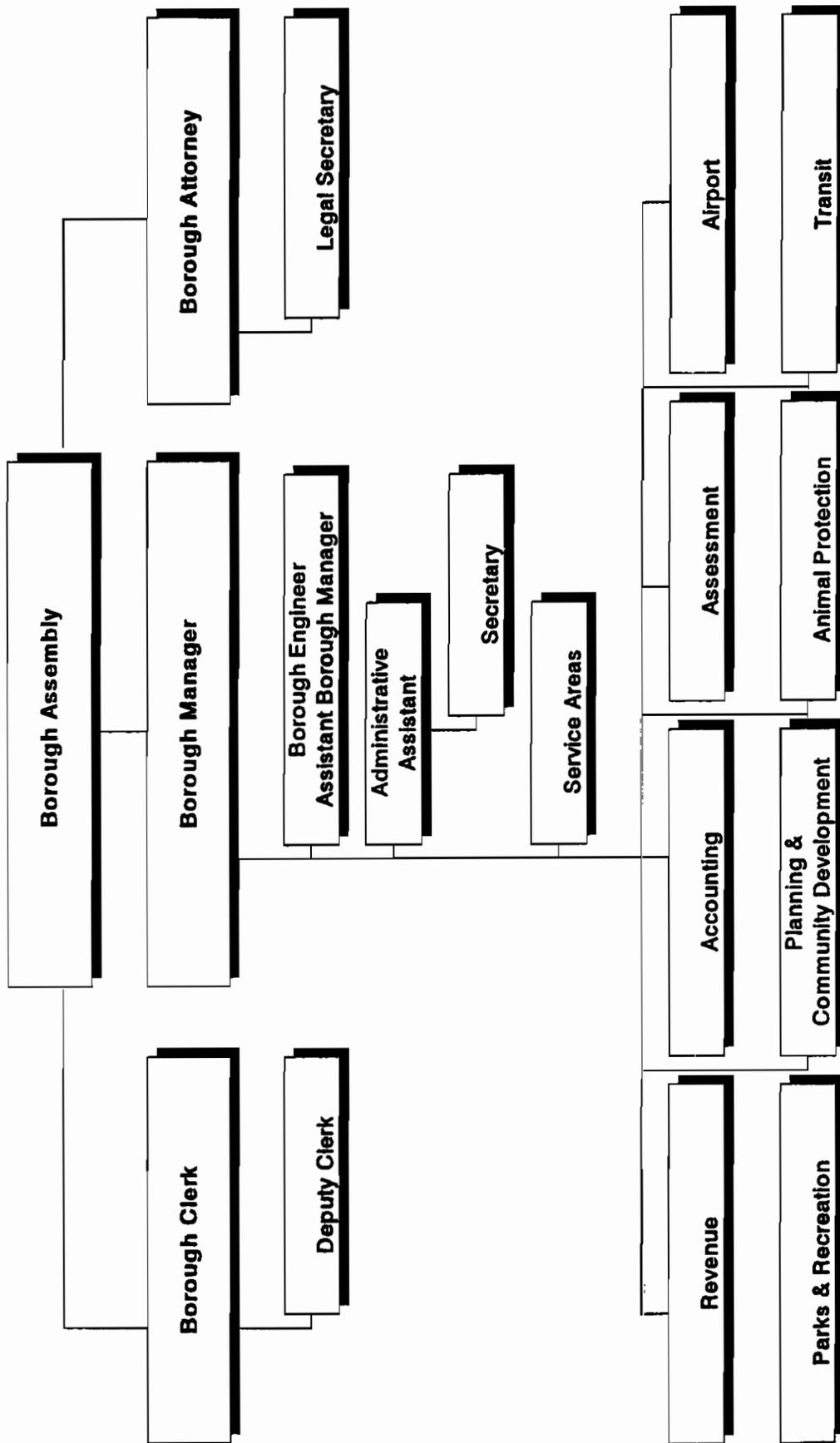
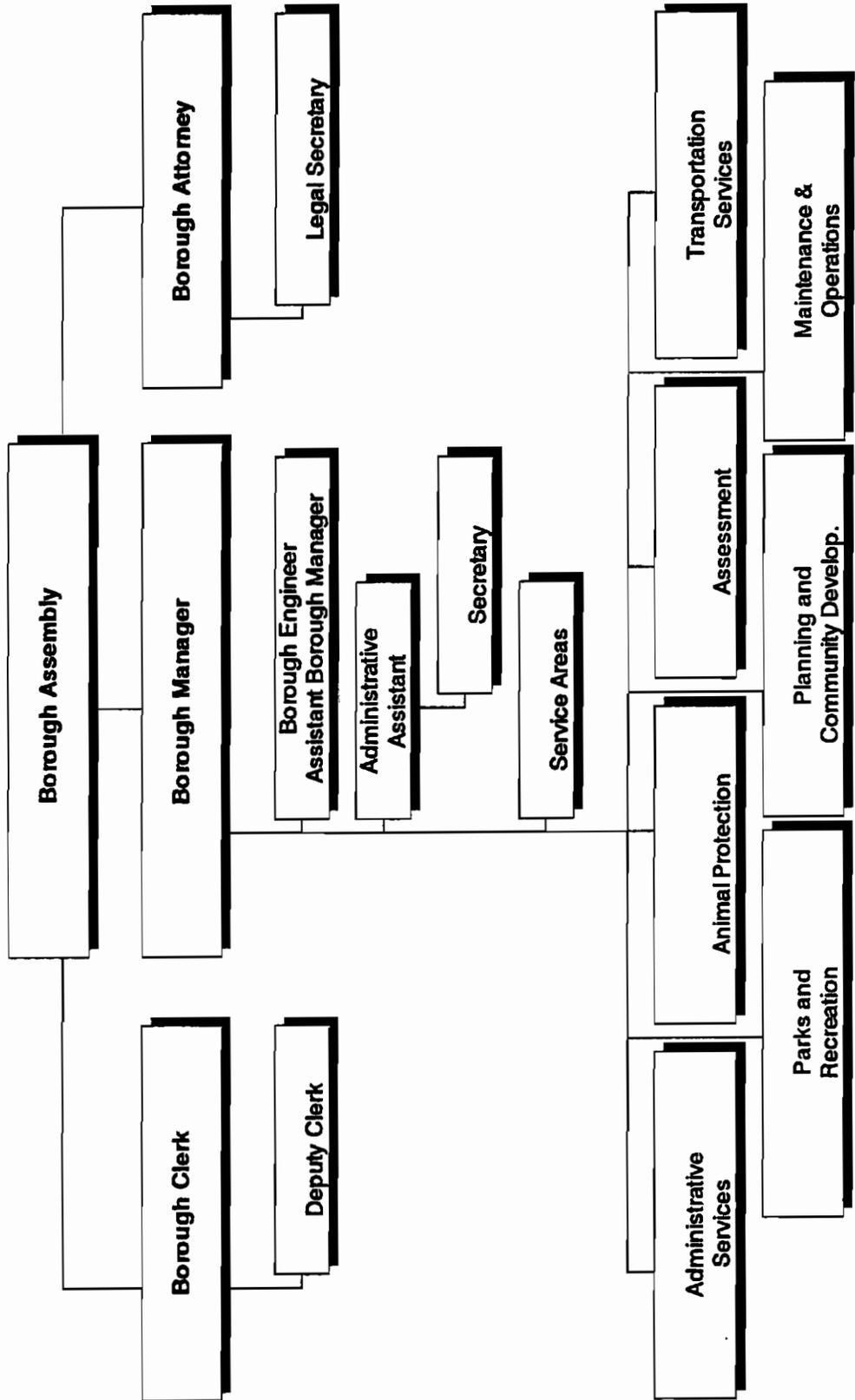


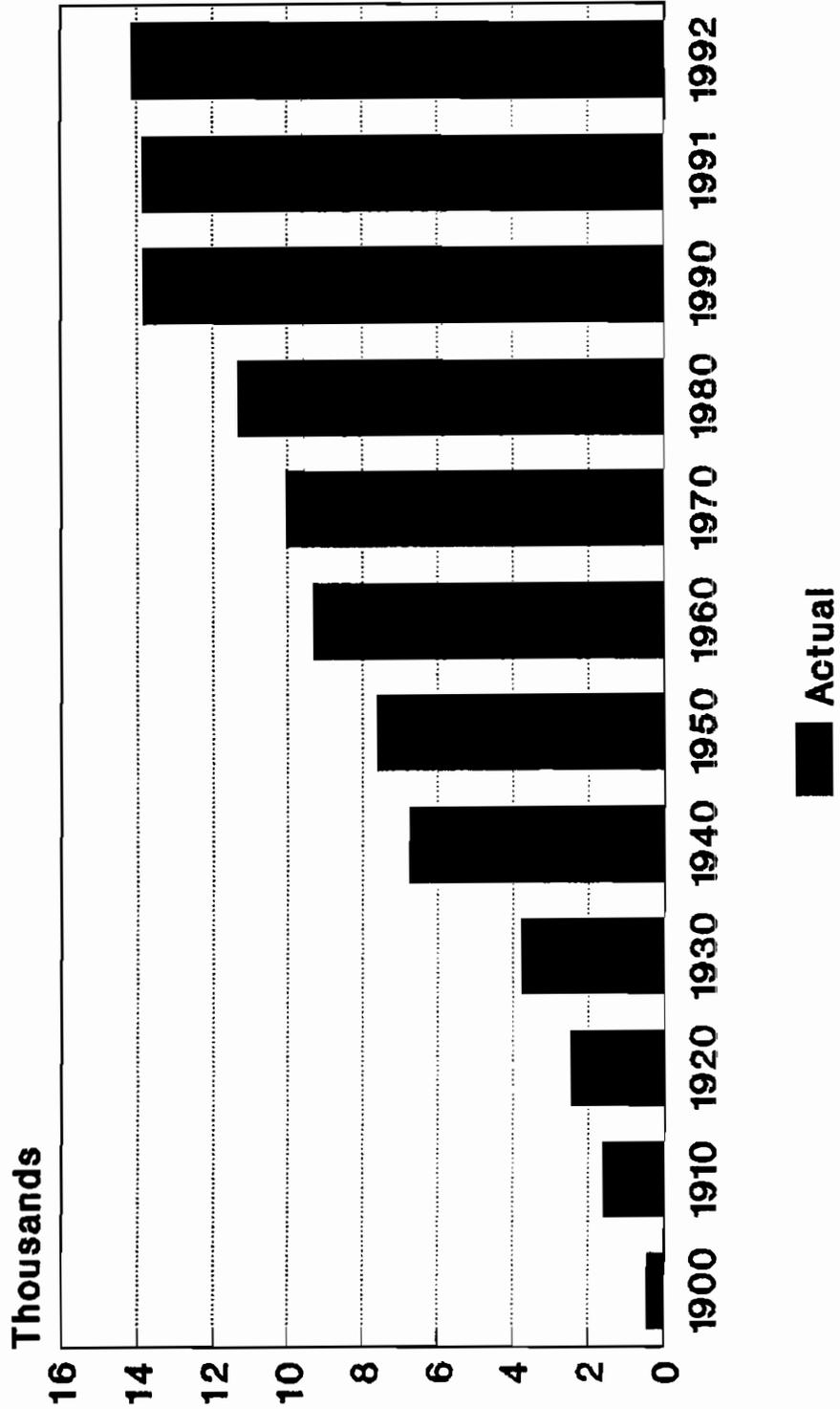
EXHIBIT TWO: PRESENT ORGANIZATIONAL CHART

# KETCHIKAN GATEWAY BOROUGH

Fiscal Year 1993/94

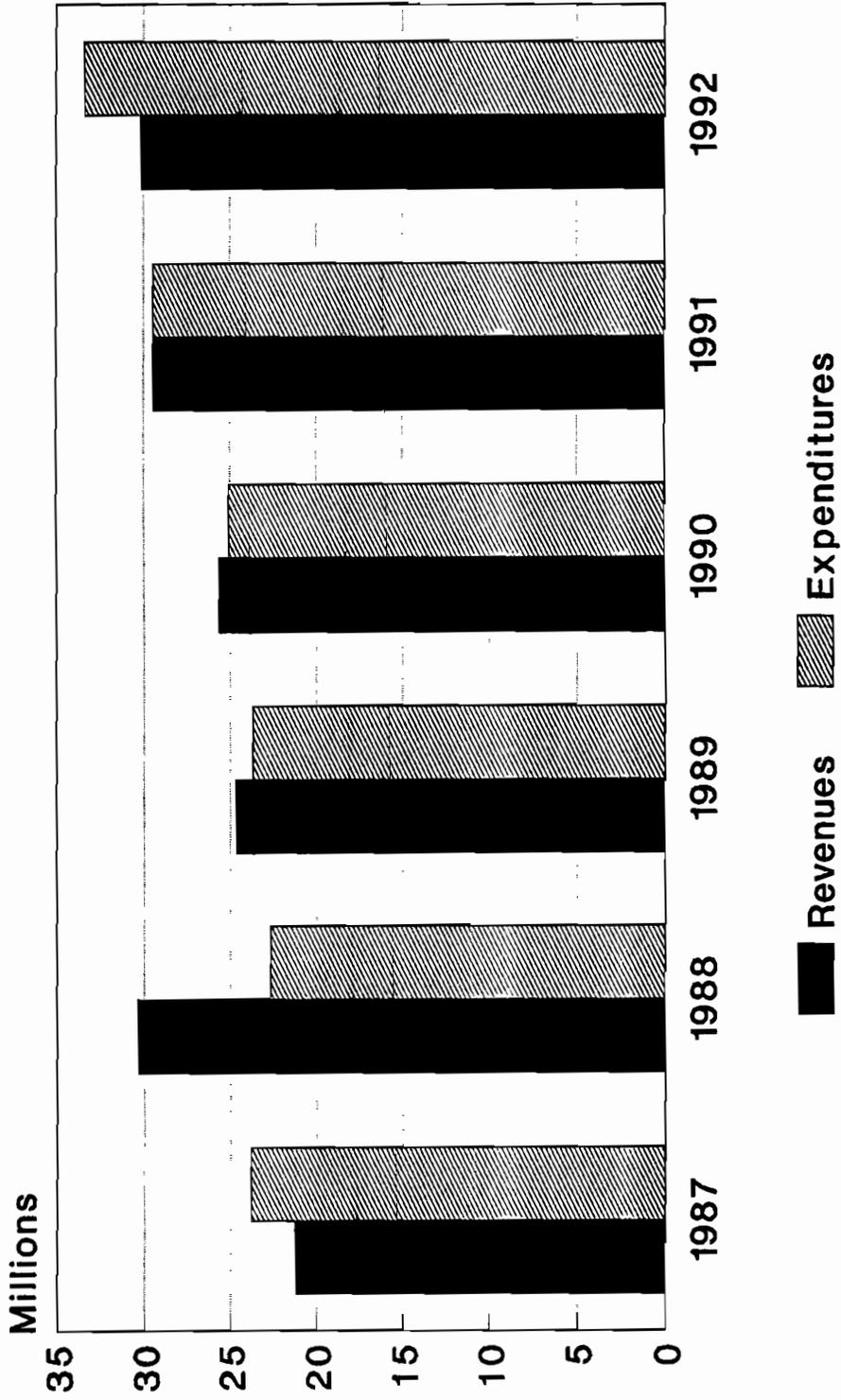


# Ketchikan Gateway Borough Population



# KETCHIKAN GATEWAY BOROUGH

## Combined Revenues/Expenditures



Amounts in Dollars

**KETCHIKAN GATEWAY BOROUGH**

**REVENUE AND APPROPRIATIONS SUMMARY FOR ALL FUNDS**

|  | <b>ACTUAL<br/>FUNDS<br/>AVAILABLE<br/>7/1/93</b> | <b>FY 93/94<br/>ESTIMATED<br/>REVENUE</b> | <b>FY 93/94<br/>BUDGETED<br/>APPROP</b> | <b>ESTIMATED<br/>RESERVE<br/>6/30/94</b> |
|--|--|---|---|--|
| General Fund                                   | 397,302  | 12,535,432                                | 12,752,119                              | 180,615                                  |
| Land Trust Fund                                | 4,922,492  | 346,125                                   | 423,000                                 | 4,845,617                                |
| Nonareawide Fund                               | 51,263   | 256,521                                   | 276,977                                 | 30,807                                   |
| Permanent Fund                                 | 255,941  | 10,000                                    | 10,000                                  | 255,941                                  |
| School Bond/Capital<br>Improvement Fund        | (116,107)  | 5,345,303                                 | 5,294,248                               | (65,052)                                 |
| Airport Fund                                   | 2,010,877  | 2,562,511                                 | 2,824,497                               | 1,748,891                                |
| Transit Fund                                   | (18,359)   | 579,355                                   | 531,451                                 | 29,545                                   |
| Recreation Capital Fund                        | 0  | 763,485                                   | 763,485                                 | 0  |
| South End Fire Protection<br>Service Area Fund | 95,488   | 74,221                                    | 92,311                                  | 77,398                                   |
| Shoreline Service<br>Area Fund                 | 46,496   | 47,340                                    | 39,150                                  | 54,686                                   |
| Mountain Point Service<br>Area Fund            | 102,887  | 34,500                                    | 42,294                                  | 95,093                                   |
| Waterfall Creek<br>Service Area Fund           | 49,770   | 13,680                                    | 12,915                                  | 50,535                                   |
| Mud Bight Service<br>Area Fund                 | 5,736  | 5,143                                     | 0                                       | 10,879                                   |
| South Tongass Service<br>Area Fund             | 7,576  | 303                                       | 0                                       | 7,879                                    |
| Forest Park Service<br>Area Fund               | 261,171  | 79,705                                    | 116,045                                 | 224,831                                  |
| Gold Nugget Service<br>Area Fund               | 11,555   | 9,416                                     | 6,320                                   | 14,651                                   |
| Shoup Street Service<br>Area Fund              | 0  | 15,140                                    | 10,695                                  | 4,445                                    |
| <b>TOTALS</b>                                  | <b>8,084,088</b>                                 | <b>22,678,180</b>                         | <b>23,195,507</b>                       | <b>7,566,761</b>                         |

# **GENERAL FUND**

**KETCHIKAN GATEWAY BOROUGH**

**FY 1993/94 BUDGET – ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE**

**FUND 01 – BOROUGH GENERAL FUND**

| <b>DESCRIPTION</b>               | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> | <b>% CHANGE<br/>1993 BUDGET</b> |
|----------------------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------------|
| <b>FUNDS AVAILABLE JULY 1</b>    | 1,336,307                  | 319,084                    | 118,203                      | 397,302                    |                                 |
| <b>TAXES AND FEES</b>            |                            |                            |                              |                            |                                 |
| 4010 Real Property Taxes         | 4,664,540                  | 6,130,088                  | 6,100,000                    | 6,355,988                  | 3.69%                           |
| 4020 Business–Personal Taxes     | 359,697                    | 443,801                    | 430,000                      | 449,138                    | 1.20%                           |
| 4030 Boat Taxes                  | 33,623                     | 35,000                     | 34,000                       | 34,000                     | -2.86%                          |
| 4040 Sales Taxes–In City         | 2,290,454                  | 2,750,000                  | 2,605,057                    | 3,053,939                  | 11.05%                          |
| 4050 Sales Taxes–Out City        | 428,203                    | 475,000                    | 478,058                      | 570,937                    | 20.20%                          |
| 4055 Transient Occupancy Tax     | 19,999                     | 28,000                     | 27,800                       | 28,753                     | 2.69%                           |
| 4060 Automobile Taxes            | 143,028                    | 138,000                    | 112,000                      | 115,000                    | -16.67%                         |
| 4070 Borough Discount            | (12,086)                   | (14,500)                   | (12,902)                     | (15,108)                   | 4.19%                           |
| 4080 Penalty & Interest          | 81,829                     | 90,000                     | 82,000                       | 82,000                     | -8.89%                          |
| 4090 Foreclosure Costs           | 16,750                     | 18,000                     | 17,500                       | 18,000                     | 0.00%                           |
| 4095 Sale of Foreclosed Property | 0                          | 90,000                     | 90,000                       | 0                          | -100.00%                        |
| 4100 Saxman Collection Fee       | 4,608                      | 6,000                      | 2,204                        | 2,250                      | -62.50%                         |
| 4110 NSF Fees                    | 1,053                      | 1,350                      | 1,200                        | 1,350                      | 0.00%                           |
| 4150 SR Citizen Contribution     | (178,542)                  | (187,500)                  | (250,476)                    | (350,000)                  | 86.67%                          |
| 4190 Alaska Housing Authority    | 20,149                     | 15,000                     | 20,000                       | 20,000                     | 33.33%                          |
| <b>TAXES &amp; FEES</b>          | <b>7,873,303</b>           | <b>10,018,239</b>          | <b>9,736,441</b>             | <b>10,366,247</b>          | <b>3.47%</b>                    |
| <b>REVENUE FROM OTHER GOVTS</b>  |                            |                            |                              |                            |                                 |
| 4205 Municipal Assistance        | 366,822                    | 336,171                    | 366,030                      | 280,885                    | -16.45%                         |
| 4210 Amusement Tax Refund        | 744                        | 744                        | 24                           | 1,488                      | 100.00%                         |
| 4215 Raw Fish Tax Refund         | 323,382                    | 250,000                    | 242,818                      | 250,000                    | 0.00%                           |
| 4220 State Revenue Sharing       | 222,369                    | 264,125                    | 258,050                      | 229,444                    | -13.13%                         |
| 4225 Timber Stumpage             | 412,334                    | 55,000                     | 146,123                      | 300,000                    | 445.45%                         |
| 4230 City of Ketchikan           | 2,782                      | 0                          | 0                            | 0                          | N/A                             |
| 4240 State Day Care Grant        | 45,413                     | 50,000                     | 64,054                       | 76,250                     | 52.50%                          |
| 4245 Payment in Lieu of Taxes    | 208,613                    | 74,664                     | 74,664                       | 209,336                    | 180.37%                         |
| <b>REVENUE FROM OTHER GOVTS</b>  | <b>1,582,459</b>           | <b>1,030,704</b>           | <b>1,151,763</b>             | <b>1,347,403</b>           | <b>30.73%</b>                   |
| <b>CHARGES FOR SERVICES</b>      |                            |                            |                              |                            |                                 |
| 4305 Interest Income             | 220,517                    | 250,000                    | 135,000                      | 135,000                    | -46.00%                         |
| 4320 Other Sales & Services      | 7,626                      | 8,000                      | 10,102                       | 10,102                     | 26.28%                          |
| 4325 Zoning & Platting Fees      | 15,546                     | 18,000                     | 12,746                       | 13,000                     | -27.78%                         |
| 4330 Digital Map Sales           | 3,466                      | 4,500                      | 4,274                        | 4,500                      | 0.00%                           |
| 4335 Animal Protection Fees      | 22,510                     | 25,000                     | 32,153                       | 35,000                     | 40.00%                          |
| 4340 Passports                   | 2,674                      | 2,600                      | 2,812                        | 2,850                      | 9.62%                           |
| 4350 Parks & Rec Revenue         | 13,636                     | 17,000                     | 15,294                       | 35,330                     | 107.82%                         |
| 4380 Recreation Program Fees     | 0                          | 0                          | 0                            | 164,050                    | N/A                             |
| 4390 Miscellaneous Revenue       | 16,495                     | 10,000                     | 133,000                      | 15,000                     | 50.00%                          |
| <b>CHARGES FOR SERVICES</b>      | <b>302,470</b>             | <b>335,100</b>             | <b>345,381</b>               | <b>414,832</b>             | <b>23.79%</b>                   |
| <b>INTERFUND REVENUES</b>        |                            |                            |                              |                            |                                 |
| 4410 Land Trust Fund             | 588,643                    | 410,000                    | 410,000                      | 380,000                    | -7.32%                          |
| 4430 Service Area Funds          | 16,950                     | 19,350                     | 16,950                       | 16,950                     | -12.40%                         |
| 4440 Transit Enterprise Fund     | 15,000                     | 15,000                     | 15,000                       | 0                          | -100.00%                        |
| 4460 Permanent Fund              | 800                        | 11,954                     | 11,954                       | 10,000                     | -16.35%                         |
| <b>INTERFUND REVENUES</b>        | <b>621,393</b>             | <b>456,304</b>             | <b>453,904</b>               | <b>406,950</b>             | <b>-10.82%</b>                  |
| <b>TOTAL REVENUE</b>             | <b>10,379,625</b>          | <b>11,840,347</b>          | <b>11,687,489</b>            | <b>12,535,432</b>          | <b>5.87%</b>                    |
| <b>TOTAL FUNDS AVAILABLE</b>     | <b>11,715,932</b>          | <b>12,159,431</b>          | <b>11,805,692</b>            | <b>12,932,734</b>          |                                 |

**KETCHIKAN GATEWAY BOROUGH**

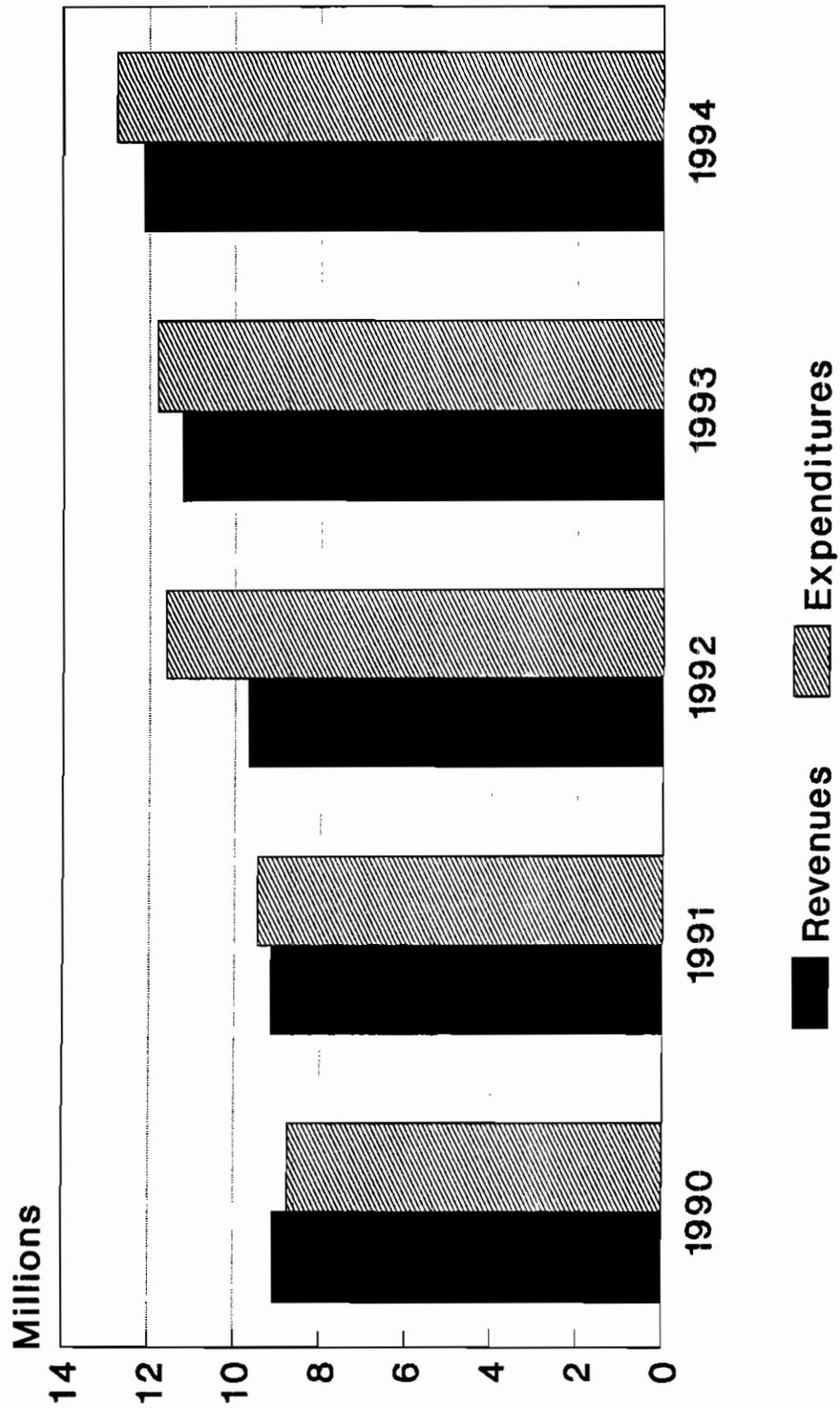
**FY 1993/94 BUDGET – ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE**

**FUND 01 – BOROUGH GENERAL FUND**

| <b>DESCRIPTION</b>                                   | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> | <b>% CHANGE<br/>1993 BUDGET</b> |
|--|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------------|
| <b><u>SUMMARY OF APPROPRIATIONS—GENERAL FUND</u></b> |                            |                            |                              |                            |                                 |
| Mayor and Assembly<br>Manager                        | 96,856                     | 133,111                    | 146,362                      | 85,890                     | -35.47%                         |
| Clerk  | 444,954                    | 377,131                    | 351,387                      | 329,633                    | -12.59%                         |
| Attorney   | 169,394                    | 161,097                    | 160,166                      | 171,712                    | 6.59%                           |
| Administrative Services                              | 191,060                    | 183,023                    | 175,446                      | 174,345                    | -4.74%                          |
| Assessment   | 567,731                    | 597,162                    | 561,202                      | 462,287                    | -22.59%                         |
| Animal Protection                                    | 375,424                    | 381,203                    | 362,883                      | 352,278                    | -7.59%                          |
| Parks and Recreation                                 | 240,263                    | 255,357                    | 253,537                      | 220,535                    | -13.64%                         |
| Planning   | 0                          | 0                          | 0                            | 667,290                    | 100.00%                         |
| Economic Development                                 | 599,467                    | 661,678                    | 535,871                      | 568,054                    | -14.15%                         |
| Non-Departmental                                     | 274,877                    | 264,705                    | 278,135                      | 242,850                    | -8.26%                          |
| Interfund Transfers                                  | 128,700                    | 254,855                    | 250,192                      | 164,520                    | -35.45%                         |
| Maintenance and Operations                           | 1,180,643                  | 910,000                    | 720,304                      | 1,599,704                  | 75.79%                          |
| Automation   | 399,274                    | 492,544                    | 473,827                      | 502,490                    | 2.02%                           |
| Capital Projects                                     | 0                          | 0                          | 0                            | 81,750                     | 100.00%                         |
| Education  | 226,677                    | 195,350                    | 195,350                      | 123,300                    | -36.88%                         |
| Designated Reserves                                  | 6,702,409                  | 6,939,228                  | 6,943,728                    | 6,905,481                  | -0.49%                          |
| Capital and Equipment Replacement                    | 0                          | 0                          | 0                            | 100,000                    | 100.00%                         |
| <b>TOTAL APPROPRIATIONS</b>                          | <b>11,597,729</b>          | <b>11,806,444</b>          | <b>11,408,390</b>            | <b>12,752,119</b>          | <b>8.01%</b>                    |
| <b>FUNDS AVAILABLE JUNE 30</b>                       | <b>118,203</b>             | <b>352,987</b>             | <b>397,302</b>               | <b>180,615</b>             |                                 |



# Ketchikan Gateway Borough General Fund



Amounts in Dollars

**DEPARTMENT: Mayor and Borough Assembly DIVISION: General Government**

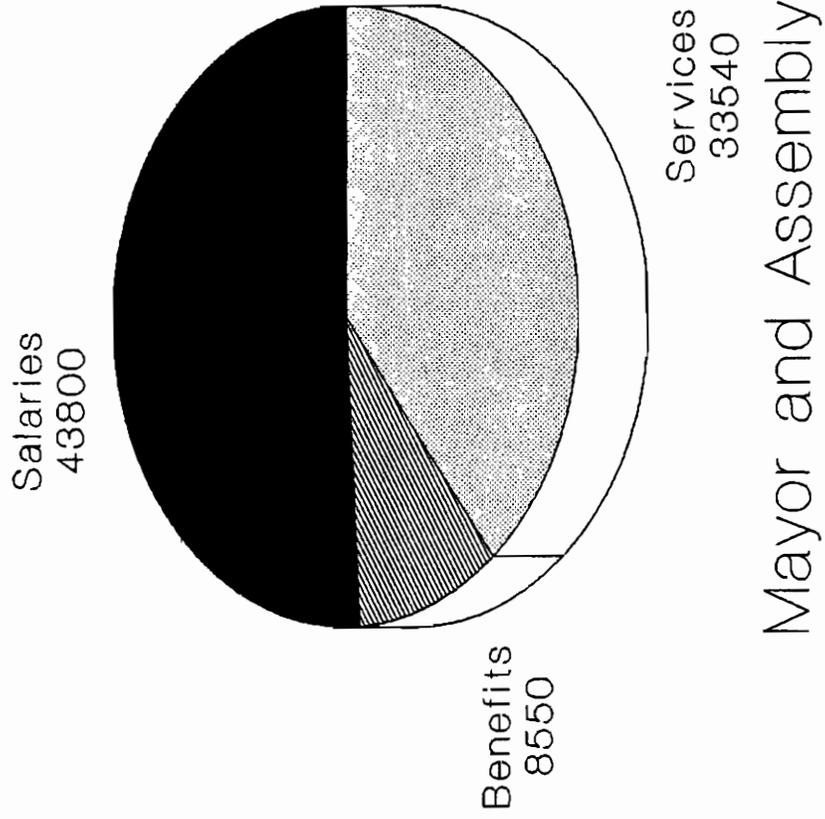
**ADMINISTRATIVE COMMENT**

The Mayor/Assembly budget was cut by over thirty-five percent, or by over \$60,000. The primary cause of this reduction is the total elimination of professional services and Manager Search expenses from their budget. All other expense items remained fairly constant and in line with previous years' experiences.

**Ketchikan Gateway Borough**  
**FY 1993/94 BUDGET – APPROPRIATIONS**  
**GENERAL FUND – MAYOR & ASSEMBLY**

| Account No.              | Description             | FY 91/92<br>ACTUAL | FY 92/93<br>BUDGET | FY 92/93<br>ESTIMATE | FY 93/94<br>BUDGET | % CHANGE<br>1993 BUDGET | % OF TOTAL<br>DEPT BUDGET |
|--------------------------|-------------------------|--------------------|--------------------|----------------------|--------------------|-------------------------|---------------------------|
| 01 1100 5140             | BOROUGH ASSEMBLY FEES   | 45,000             | 43,800             | 43,800               | 43,800             | 0.00%                   | 51.00%                    |
| 01 1100 5200             | TAXES/BENEFITS          | 7,684              | 8,550              | 6,280                | 8,550              | 0.00%                   | 9.95%                     |
| 01 1100 5300             | TRAVEL & TRAINING       | 11,444             | 13,000             | 7,500                | 12,040             | -7.38%                  | 14.02%                    |
| 01 1100 5500             | REIMBURSABLE EXPENSES   | 1,521              | 1,200              | 1,200                | 2,000              | 66.67%                  | 2.33%                     |
| 01 1100 6010             | SUPPLIES                | 216                | 500                | 500                  | 300                | -40.00%                 | 0.35%                     |
| 01 1100 6020             | DUES & PUBLICATIONS     | 17,141             | 4,280              | 4,280                | 4,000              | -6.54%                  | 4.66%                     |
| 01 1100 6040             | COMMUNITY PROMOTION     | 5,036              | 7,094              | 7,094                | 7,000              | -1.33%                  | 8.15%                     |
| 01 1100 6050             | LOBBYING EXPENSE        | 2,693              | 3,000              | 3,000                | 3,000              | 0.00%                   | 3.49%                     |
| 01 1100 6060             | RENTALS                 | 4,952              | 4,700              | 4,700                | 4,700              | 0.00%                   | 5.47%                     |
| 01 1100 6080             | PROFESSIONAL SERVICES   | 1,141              | 45,687             | 36,312               | 0                  | -100.00%                | 0.00%                     |
| 01 1100 6081             | MANAGER SEARCH EXPENSES | 0                  | 0                  | 31,496               | 0                  | N/A                     | 0.00%                     |
| 01 1100 6150             | OTHER EXPENSES          | 0                  | 300                | 0                    | 0                  | -100.00%                | 0.00%                     |
| 01 1100 6330             | TELEPHONE               | 28                 | 1,000              | 200                  | 500                | -50.00%                 | 0.58%                     |
| <b>Total Expenditure</b> |                         | <b>96,856</b>      | <b>133,111</b>     | <b>146,362</b>       | <b>85,890</b>      | <b>-35.47%</b>          | <b>100.00%</b>            |

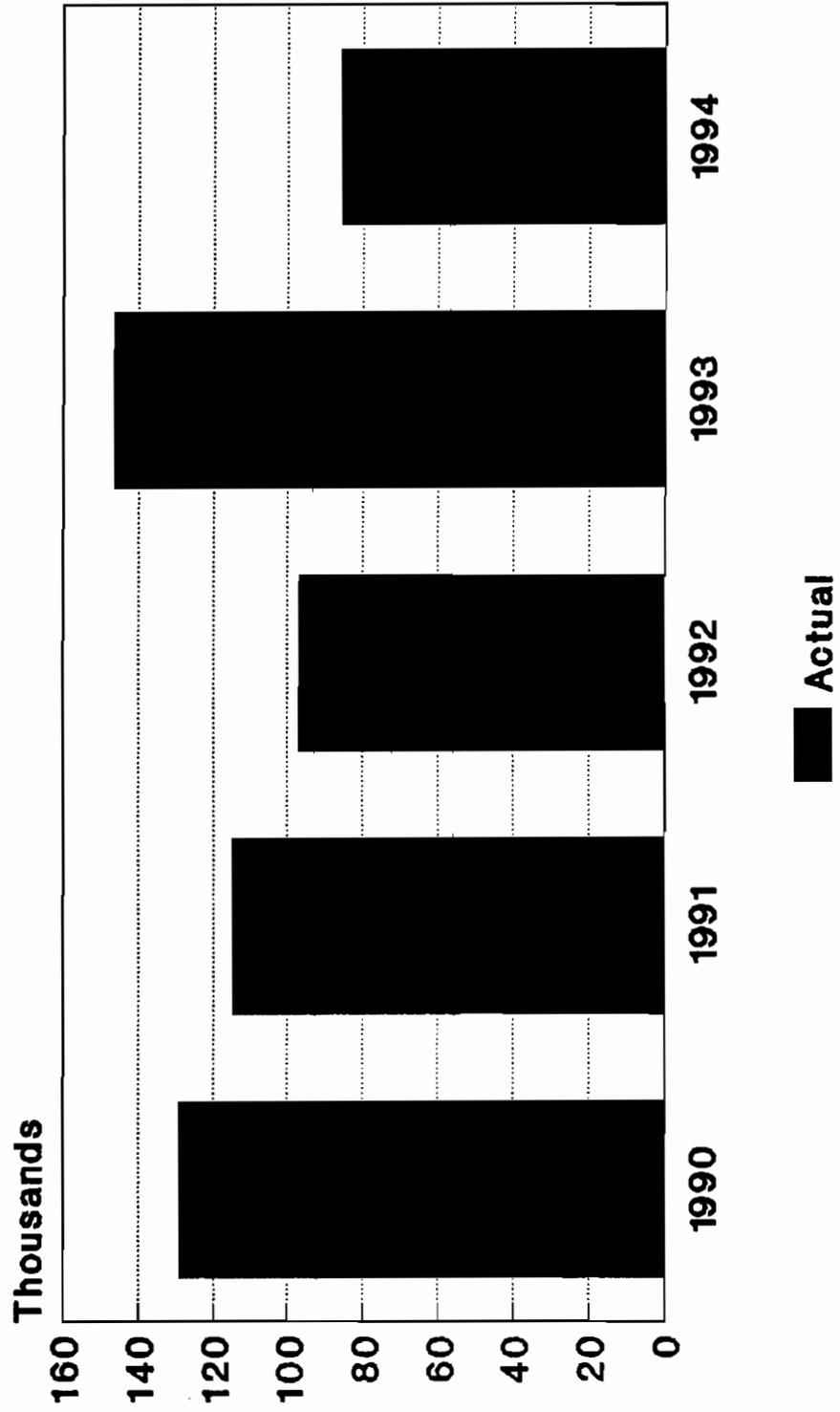
# Appropriations Fiscal Year 1993/94



Mayor and Assembly

Amounts in Dollars

# Expenditures Assembly



Amounts in Dollars

**ADMINISTRATIVE COMMENTS**

The twelve percent reduction in this budget is the result of a partial reallocation of the Assistant Borough Manager's time as the Department Head for the newly established Department of Maintenance and Operations. The funding for this activity has declined markedly in the past few years and funding has actually dropped by \$115,321 since fiscal year 1991/1992. This year the administrative authority for the Borough transit system has been transferred over to the newly created Department of Transportation. This reassignment is not reflected in the budget since the transit budget was already a separate budget item.

**MISSION STATEMENT**

Under the broad direction of the Mayor and the Borough Assembly the Manager 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.

**OBJECTIVES/ACTIVITIES**

- ◆ Provide for construction management services for all capital projects, with particular attention to the continuing construction and rehabilitation of the high school.
- ◆ Determine the level of customer satisfaction in the level and quality of Borough provided services, and to initiate those changes necessary to improve those services.
- ◆ Develop a comprehensive, uniformly applied and easily understood set of operational standards for the Borough both Borough wide and within each department.
- ◆ Insure the responsible and prudent management of the Borough's fiscal and natural resources.
- ◆ Develop an effective and responsive technique to manage the economic resources of the Borough.

- ◆ Encourage the empowerment of the Service Areas so that they may gain more control over the operation and maintenance of their jurisdictions and to provide the appropriate level of technical support to those areas.
- ◆ Attempt to further improve and enhance the efficiency and responsiveness of the Borough government.
- ◆ Improve communications between the Borough and the public, the Borough and other public and private entities, the Assembly and the staff and internally among Borough staff.
- ◆ Continue to evaluate the effective use of advisory groups and to enhance the working relationships with those groups.

**FULL TIME EMPLOYEES**

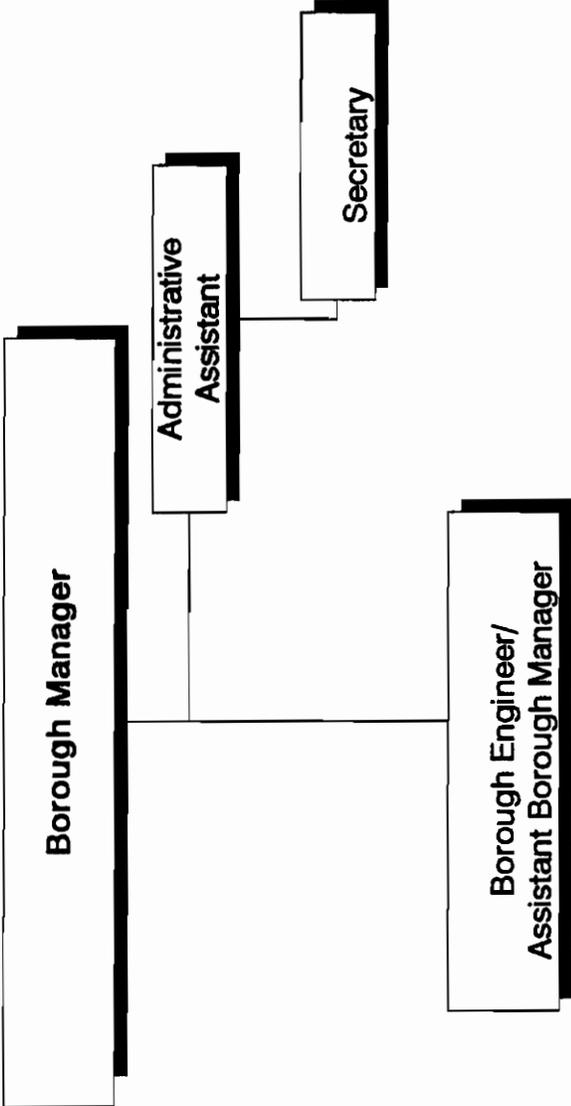
|              |              |              |              |              |
|--------------|--------------|--------------|--------------|--------------|
| <u>89/90</u> | <u>90/91</u> | <u>91/92</u> | <u>92/93</u> | <u>93/94</u> |
| 4.00         | 6.00         | 5.00         | 5.00         | 3.75*        |

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

# KETCHIKAN GATEWAY BOROUGH

## MANAGER'S OFFICE

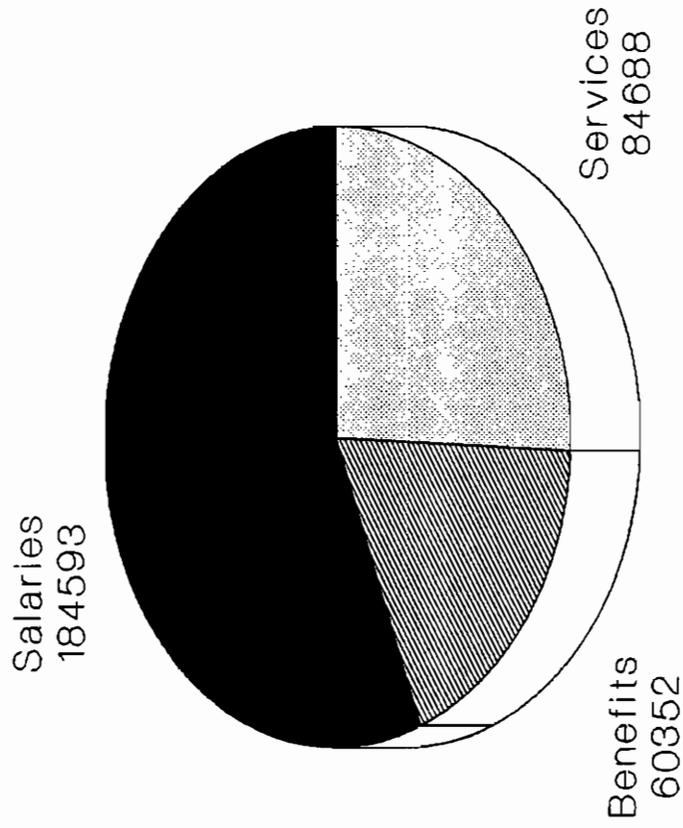
Fiscal Year 1993/94



**Ketchikan Gateway Borough**  
**FY 1993/94 BUDGET – APPROPRIATIONS**  
**GENERAL FUND – MANAGER'S OFFICE**

| Account No.              | Description             | FY 91/92<br>ACTUAL | FY 92/93<br>BUDGET | FY 92/93<br>ESTIMATE | FY 93/94<br>BUDGET | % CHANGE<br>1993 BUDGET | % OF TOTAL<br>DEPT BUDGET |
|--------------------------|-------------------------|--------------------|--------------------|----------------------|--------------------|-------------------------|---------------------------|
| 01 12 00 5100            | EMPLOYEE PAY            | 187,586            | 188,170            | 179,332              | 181,191            | -3.71%                  | 54.97%                    |
| 01 12 00 5110            | OVERTIME PAY            | 0                  | 0                  | 850                  | 1,895              | N/A                     | 0.57%                     |
| 01 12 00 5120            | TEMPORARY PAY           | 1,272              | 1,500              | 3,959                | 1,507              | 0.47%                   | 0.46%                     |
| 01 12 00 5200            | TAXES/BENEFITS          | 61,039             | 70,130             | 66,999               | 60,352             | -13.94%                 | 18.31%                    |
| 01 12 00 5300            | TRAVEL & TRAINING       | 7,524              | 7,500              | 9,532                | 18,505             | 146.73%                 | 5.61%                     |
| 01 12 00 5500            | REIMBURSABLE EXPENSES   | 4,033              | 4,000              | 3,240                | 3,800              | -5.00%                  | 1.15%                     |
| 01 12 00 6010            | SUPPLIES                | 3,733              | 3,500              | 2,500                | 3,190              | -8.86%                  | 0.97%                     |
| 01 12 00 6020            | DUES & PUBLICATIONS     | 3,366              | 2,000              | 1,794                | 1,553              | -22.35%                 | 0.47%                     |
| 01 12 00 6030            | PUBLISHING EXPENSE      | 7,727              | 4,000              | 1,000                | 3,035              | -24.13%                 | 0.92%                     |
| 01 12 00 6050            | LOBBYING EXPENSE        | 42,000             | 42,000             | 42,000               | 0                  | -100.00%                | 0.00%                     |
| 01 12 00 6060            | RENTALS                 | 2,414              | 3,000              | 2,115                | 1,440              | -52.00%                 | 0.44%                     |
| 01 12 00 6070            | POSTAGE EXPENSE         | 1,218              | 1,100              | 1,100                | 1,100              | 0.00%                   | 0.33%                     |
| 01 12 00 6080            | PROFESSIONAL SERVICES   | 108,065            | 40,000             | 28,626               | 44,500             | 11.25%                  | 13.50%                    |
| 01 12 00 6330            | TELEPHONE               | 4,818              | 5,000              | 4,118                | 5,032              | 0.64%                   | 1.53%                     |
| 01 12 00 6450            | EQUIPMENT MAINTENANCE   | 830                | 750                | 656                  | 1,193              | 59.07%                  | 0.36%                     |
| 01 12 00 6510            | COMPUTER LEASE/PURCHASE | 1,956              | 1,141              | 815                  | 0                  | -100.00%                | 0.00%                     |
| 01 12 00 6530            | EQUIPMENT PURCHASE      | 7,373              | 3,340              | 2,751                | 1,340              | -59.88%                 | 0.41%                     |
| <b>Total Expenditure</b> |                         | <b>444,954</b>     | <b>377,131</b>     | <b>351,387</b>       | <b>329,633</b>     | <b>-12.59%</b>          | <b>100.00%</b>            |

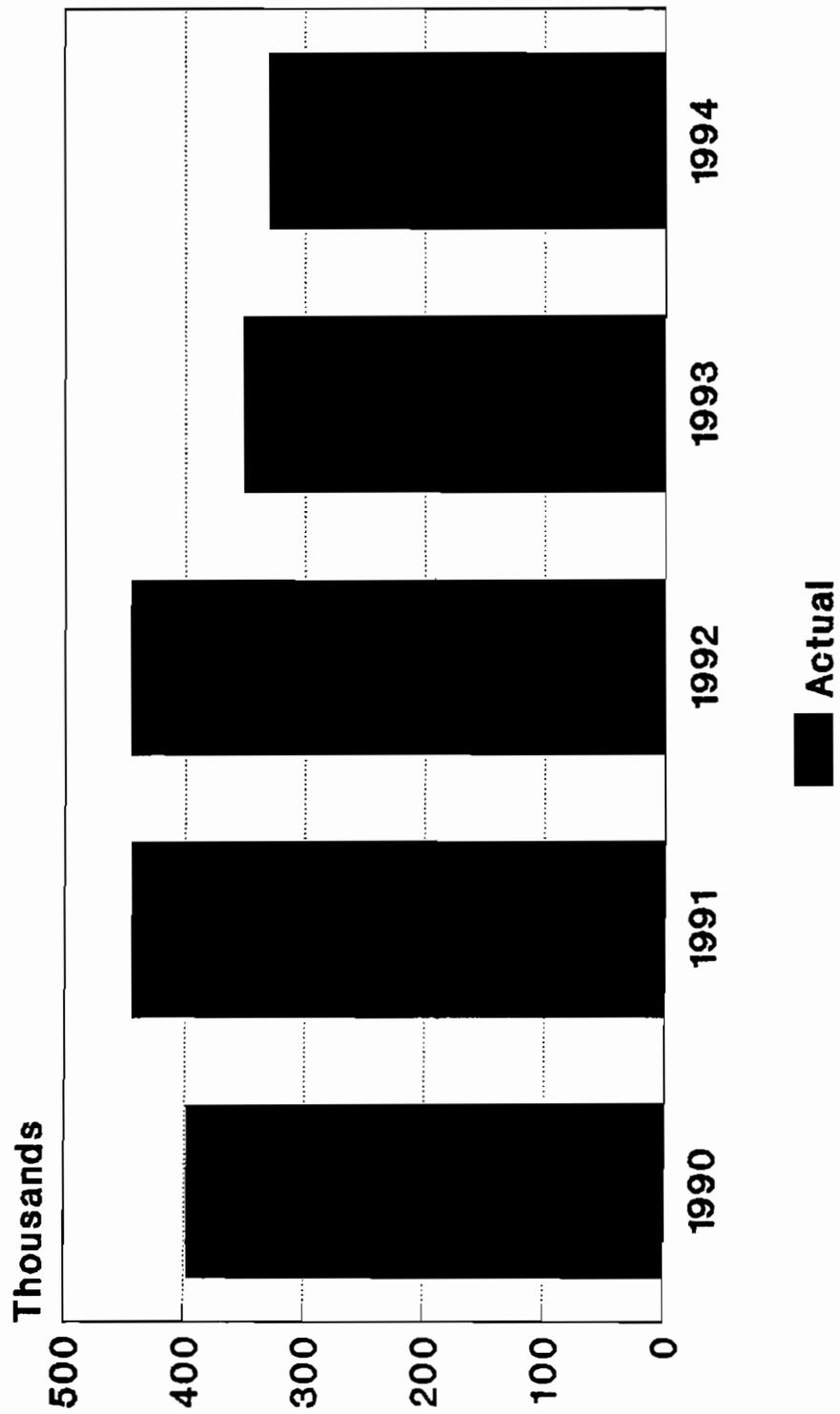
# Appropriations Fiscal Year 1993/94



Manager's Office

Amounts in Dollars

# Expenditures Manager



### **ADMINISTRATIVE COMMENT**

There was a slight increase in this budget to cover anticipated salary adjustments and in contractual services. This year the Clerk is assuming additional responsibilities for records management she is going to have to have funds for records storage and copying.

### **MISSION STATEMENT**

To carry out statutory requirements of applicable local, state and federal laws relating to local government and act as secretary to the Borough Mayor and Assembly.

This office prepares all agendas and assembly agenda packets, attends meetings and keeps a journal of proceedings, maintains custody of borough seal, assures that notice and other requirements relating to public meetings and public information are met. Conducts all Borough Elections. Prepares preclearance requests as required by 42 U.S.C. 1971-1974 (Voting Rights Act of 1965, as amended). Services as the Record Manager of the Borough and supervises a records management program.

### **OBJECTIVES/ACTIVITIES**

- ◆ Strive constantly to improve the administration of the affairs of this office consistent with applicable laws and through sound management practices to produce continued progress and fulfill the responsibilities to this community and others.
- ◆ Develop a procedural manual for postage and mail handling.
- ◆ Develop a procedural manual for elections.
- ◆ Develop a procedural manual for records management.
- ◆ Train departments on records storage procedures.
- ◆ Provide safe and efficient records storage and retrieval of inactive, historical and vital records.

- ◆ Provide uniform, written procedures for file maintenance, transfer of inactive records, disposition of records and microfilming services.
- ◆ Provide long-range records management planning.
- ◆ Maintain professionalism with public and elected officials.

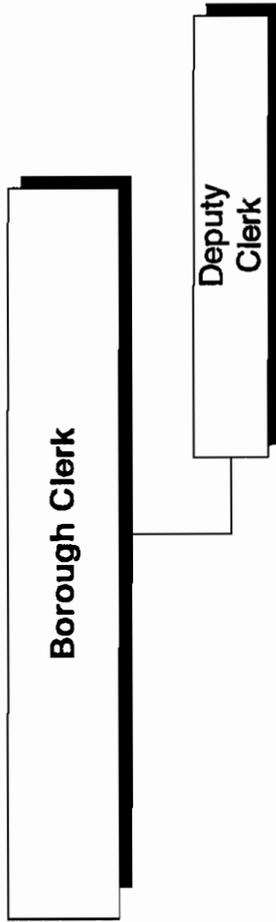
**FULL TIME EMPLOYEES**

| <u>89/90</u> | <u>90/91</u> | <u>91/92</u> | <u>92/93</u> | <u>93/94</u> |
|--------------|--------------|--------------|--------------|--------------|
| 2.00         | 2.00         | 2.00         | 2.00         | 2.00         |

# KETCHIKAN GATEWAY BOROUGH

## CLERK'S OFFICE

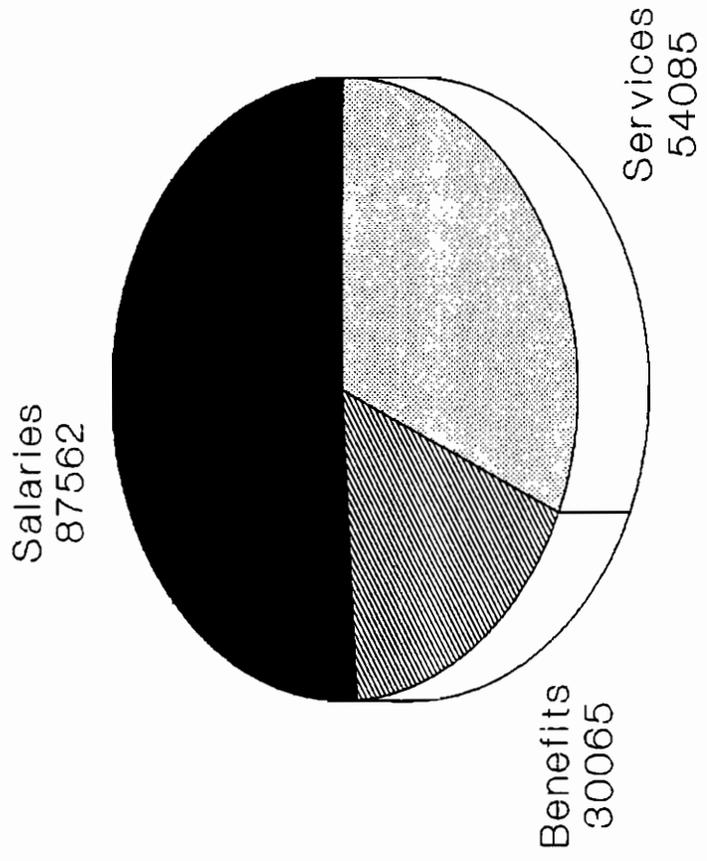
Fiscal Year 1993/94



**Ketchikan Gateway Borough**  
**FY 1993/94 BUDGET – APPROPRIATIONS**  
**GENERAL FUND – CLERK'S OFFICE**

| <b>Account No.</b>                  | <b>Description</b>      | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> | <b>% CHANGE<br/>1993 BUDGET</b> | <b>% OF TOTAL<br/>DEPT BUDGET</b> |
|-------------------------------------|-------------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------------|-----------------------------------|
| 01 13 00 5100                       | EMPLOYEE PAY            | 76,079                     | 74,628                     | 74,628                       | 78,612                     | 5.34%                           | 45.78%                            |
| 01 13 00 5110                       | OVERTIME PAY            | 317                        | 400                        | 400                          | 400                        | 0.00%                           | 0.23%                             |
| 01 13 00 5120                       | TEMPORARY PAY           | 3,028                      | 2,000                      | 4,135                        | 4,250                      | 112.50%                         | 2.48%                             |
| 01 13 00 5200                       | TAXES/BENEFITS          | 33,703                     | 27,389                     | 27,389                       | 30,065                     | 9.77%                           | 17.51%                            |
| 01 13 00 5300                       | TRAVEL & TRAINING       | 3,974                      | 4,321                      | 3,265                        | 4,650                      | 7.61%                           | 2.71%                             |
| 01 13 00 5500                       | REIMBURSABLE EXPENSES   | 38                         | 225                        | 0                            | 225                        | 0.00%                           | 0.13%                             |
| 01 13 00 6010                       | SUPPLIES                | 4,212                      | 4,000                      | 5,000                        | 4,000                      | 0.00%                           | 2.33%                             |
| 01 13 00 6020                       | DUES & PUBLICATIONS     | 927                        | 926                        | 728                          | 750                        | -19.01%                         | 0.44%                             |
| 01 13 00 6030                       | PUBLISHING EXPENSE      | 8,470                      | 7,300                      | 6,550                        | 7,300                      | 0.00%                           | 4.25%                             |
| 01 13 00 6060                       | RENTALS                 | 7,753                      | 2,400                      | 1,700                        | 4,600                      | 91.67%                          | 2.68%                             |
| 01 13 00 6070                       | POSTAGE EXPENSE         | 1,309                      | 1,100                      | 1,400                        | 1,200                      | 9.09%                           | 0.70%                             |
| 01 13 00 6090                       | CONTRACTUAL SERVICES    | 4,495                      | 6,500                      | 6,500                        | 9,610                      | 47.85%                          | 5.60%                             |
| 01 13 00 6120                       | ELECTIONS               | 10,151                     | 12,500                     | 18,082                       | See below                  | -100.00%                        | 0.00%                             |
| 01 13 00 6330                       | TELEPHONE               | 1,983                      | 2,200                      | 1,700                        | 2,200                      | 0.00%                           | 1.28%                             |
| 01 13 00 6430                       | BUILDING MAINTENANCE    | 0                          | 0                          | 44                           | 0                          | N/A                             | 0.00%                             |
| 01 13 00 6450                       | EQUIPMENT MAINTENANCE   | 345                        | 700                        | 4,100                        | 4,600                      | 557.14%                         | 2.68%                             |
| 01 13 00 6510                       | COMPUTER LEASE/PURCHASE | 1,788                      | 1,788                      | 745                          | 0                          | -100.00%                        | 0.00%                             |
| 01 13 00 6530                       | EQUIPMENT PURCHASE      | 10,820                     | 12,720                     | 3,800                        | 2,250                      | -82.31%                         | 1.31%                             |
| <b>Total Clerk's Office</b>         |                         | <b>169,392</b>             | <b>161,097</b>             | <b>160,166</b>               | <b>154,712</b>             | <b>-3.96%</b>                   | <b>90.10%</b>                     |
| <b>CLERK'S OFFICE – ELECTIONS</b>   |                         |                            |                            |                              |                            |                                 |                                   |
| 01 13 01 5120                       | TEMPORARY PAY           |                            |                            |                              | 4,300                      | N/A                             | 2.50%                             |
| 01 13 01 5200                       | TAXES/BENEFITS          |                            |                            |                              | 0                          | N/A                             | 0.00%                             |
| 01 13 01 6010                       | SUPPLIES                |                            |                            |                              | 300                        | N/A                             | 0.17%                             |
| 01 13 01 6030                       | PUBLISHING EXPENSE      |                            |                            |                              | 800                        | N/A                             | 0.47%                             |
| 01 13 01 6060                       | RENTALS                 |                            |                            |                              | 300                        | N/A                             | 0.17%                             |
| 01 13 01 6080                       | PROFESSIONAL SERVICES   |                            |                            |                              | 11,300                     | N/A                             | 6.58%                             |
| <b>Total Elections</b>              |                         | <b>0</b>                   | <b>0</b>                   | <b>0</b>                     | <b>17,000</b>              | <b>N/A</b>                      | <b>9.90%</b>                      |
| <b>Total Clerks &amp; Elections</b> |                         | <b>169,392</b>             | <b>161,097</b>             | <b>160,166</b>               | <b>171,712</b>             | <b>-3.96%</b>                   | <b>100.00%</b>                    |

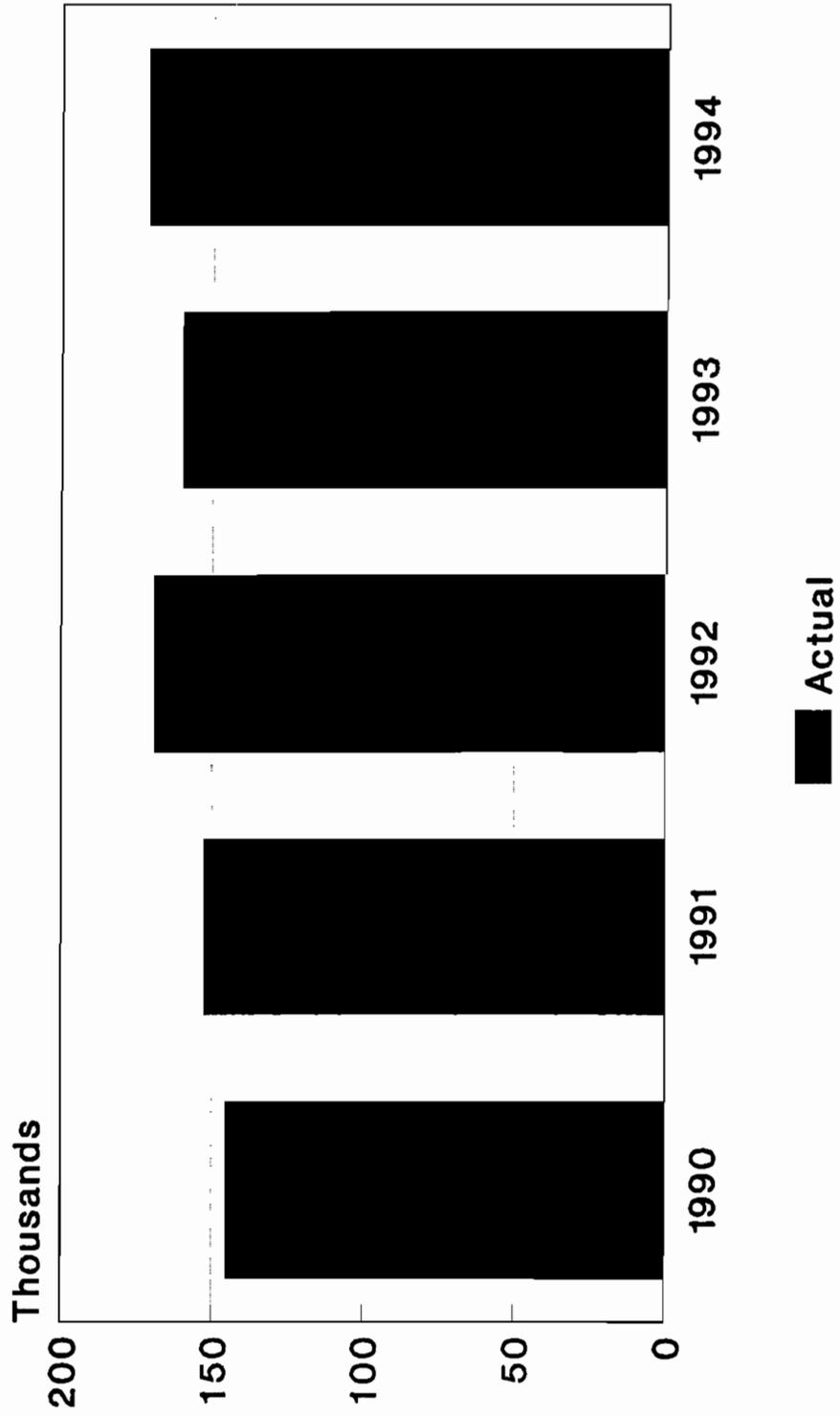
# Appropriations Fiscal Year 1993/94



Clerk's Office

Amounts in Dollars

# Expenditures Clerk



**ADMINISTRATIVE COMMENT**

Since the Attorney's Office will be relocated from the City Hall to the Borough Building there will be approximately \$6,000 in savings from the rental category. Some of the first year's savings will not be realized since there will have to be some minor office improvements made to accommodate her relocation. This spatial consolidation of Borough activities should result in improved communication and shared resources. This budget item is showing nearly a five percent decrease in budget over the previous years' budget.

**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.

**OBJECTIVES/ACTIVITIES**

- ◆ Effective communication with the Assembly, the Manager's Office, the Clerk's Office and the department heads.
- ◆ Continue notifying Manger of changes in applicable law and of potential liabilities, as soon as possible.
- ◆ Make extra effort with all means available including computer network, to advise departments of new laws, problems, etc.
- ◆ Maintain up-to-date working library with an emphasis on Borough-related topics and issues.
- ◆ Develop and maintain supporting network of legal experts in a variety of Borough-related areas.
- ◆ Attend AMAA annual conference in Anchorage.
- ◆ Maintain memberships in various legal organizations, local, state and national.
- ◆ Attend seminars in subjects of Borough concern.
- ◆ Timely responses to drafting, review and opinion requests.

- ◆ Departmental compliance with all pertinent laws and ordinances.
- ◆ Communicate problems of compliance to the Assembly if Manager inaction continues.
- ◆ Communicate recommendations for corrections, as requested.
- ◆ Report change in applicable laws to affected Department Heads as soon as possible.
- ◆ An integral part of the daily administration structure.
- ◆ Establish regular status meetings with Manager.
- ◆ A streamlined, effective contract administration procedure.
- ◆ Continue work with Manager to refine contract forms for ease of use and paper reduction.
- ◆ Continue work with staff on reducing review time.
- ◆ Educate staff on signature requirements, negotiating techniques and developing scope of services.
- ◆ Establish routing system with Manager for systematic and thorough review.
- ◆ A personnel system that is in compliance with all current laws and regulations.
- ◆ Assist Manager in developing employee handbook.
- ◆ Assist department heads in developing departmental policies.
- ◆ Assess areas of noncompliance and communicate to Manager.
- ◆ Provide training, as requested, to department heads and supervisors.

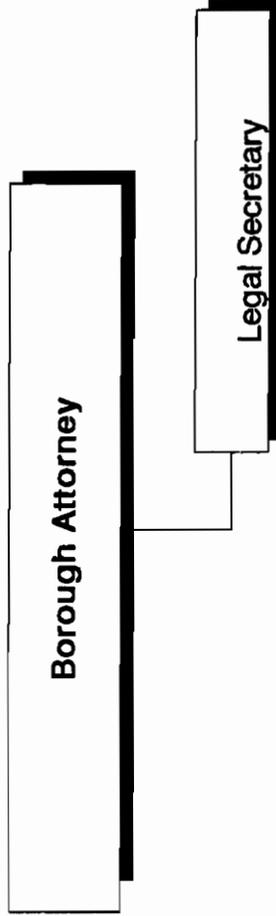
**FULL TIME EMPLOYEES**

|              |              |              |              |              |
|--------------|--------------|--------------|--------------|--------------|
| <u>89/90</u> | <u>90/91</u> | <u>91/92</u> | <u>92/93</u> | <u>93/94</u> |
| 5.00         | 2.00         | 2.00         | 2.00         | 2.00         |

# KETCHIKAN GATEWAY BOROUGH

## ATTORNEY'S OFFICE

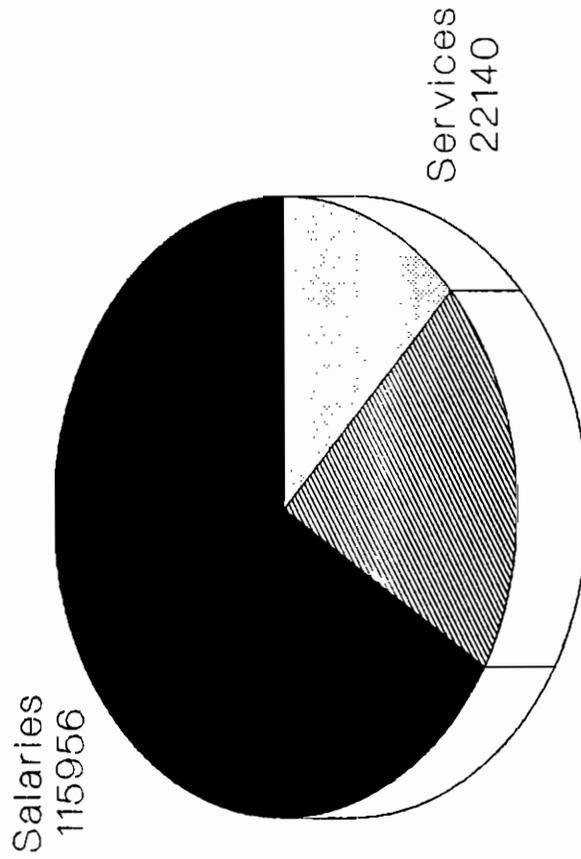
Fiscal Year 1993/94



**Ketchikan Gateway Borough**  
**FY 1993/94 BUDGET – APPROPRIATIONS**  
**GENERAL FUND – LAW DEPARTMENT**

| <b>Account No.</b>        | <b>Description</b>    | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> | <b>% CHANGE<br/>1993 BUDGET</b> | <b>% OF TOTAL<br/>DEPT BUDGET</b> |
|---------------------------|-----------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------------|-----------------------------------|
| 01 14 00 5100             | EMPLOYEE PAY          | 109,105                    | 109,188                    | 111,876                      | 113,276                    | 3.74%                           | 64.97%                            |
| 01 14 00 5120             | TEMPORARY PAY         | 2,753                      | 3,000                      | 2,680                        | 2,680                      | -10.67%                         | 1.54%                             |
| 01 14 00 5200             | TAXES/BENEFITS        | 38,275                     | 40,570                     | 33,149                       | 36,249                     | -10.65%                         | 20.79%                            |
| 01 14 00 5300             | TRAVEL & TRAINING     | 6,314                      | 6,000                      | 4,100                        | 4,000                      | -33.33%                         | 2.29%                             |
| 01 14 00 5500             | REIMBURSABLE EXPENSES | 96                         | 0                          | 0                            | 0                          | N/A                             | 0.00%                             |
| 01 14 00 6010             | OFFICE SUPPLIES       | 2,298                      | 2,200                      | 2,200                        | 1,645                      | -25.23%                         | 0.94%                             |
| 01 14 00 6011             | OPERATING SUPPLIES    | 0                          | 0                          | 0                            | 855                        | N/A                             | 0.49%                             |
| 01 14 00 6020             | DUES & PUBLICATIONS   | 10,364                     | 9,000                      | 9,500                        | 9,500                      | 5.56%                           | 5.45%                             |
| 01 14 00 6060             | RENTALS               | 5,158                      | 6,240                      | 6,240                        | 840                        | -86.54%                         | 0.48%                             |
| 01 14 00 6070             | POSTAGE EXPENSE       | 59                         | 400                        | 150                          | 200                        | -50.00%                         | 0.11%                             |
| 01 14 00 6080             | PROFESSIONAL SERVICES | 13,428                     | 3,500                      | 3,000                        | 3,500                      | 0.00%                           | 2.01%                             |
| 01 14 00 6330             | TELEPHONE             | 1,769                      | 1,500                      | 1,200                        | 1,500                      | 0.00%                           | 0.86%                             |
| 01 14 00 6450             | EQUIPMENT MAINTENANCE | 877                        | 925                        | 395                          | 100                        | -89.19%                         | 0.06%                             |
| 01 14 00 6530             | EQUIPMENT PURCHASE    | 563                        | 500                        | 956                          | 0                          | -100.00%                        | 0.00%                             |
| <b>Total Expenditures</b> |                       | <b>191,059</b>             | <b>183,023</b>             | <b>175,446</b>               | <b>174,345</b>             | <b>-4.74%</b>                   | <b>100.00%</b>                    |

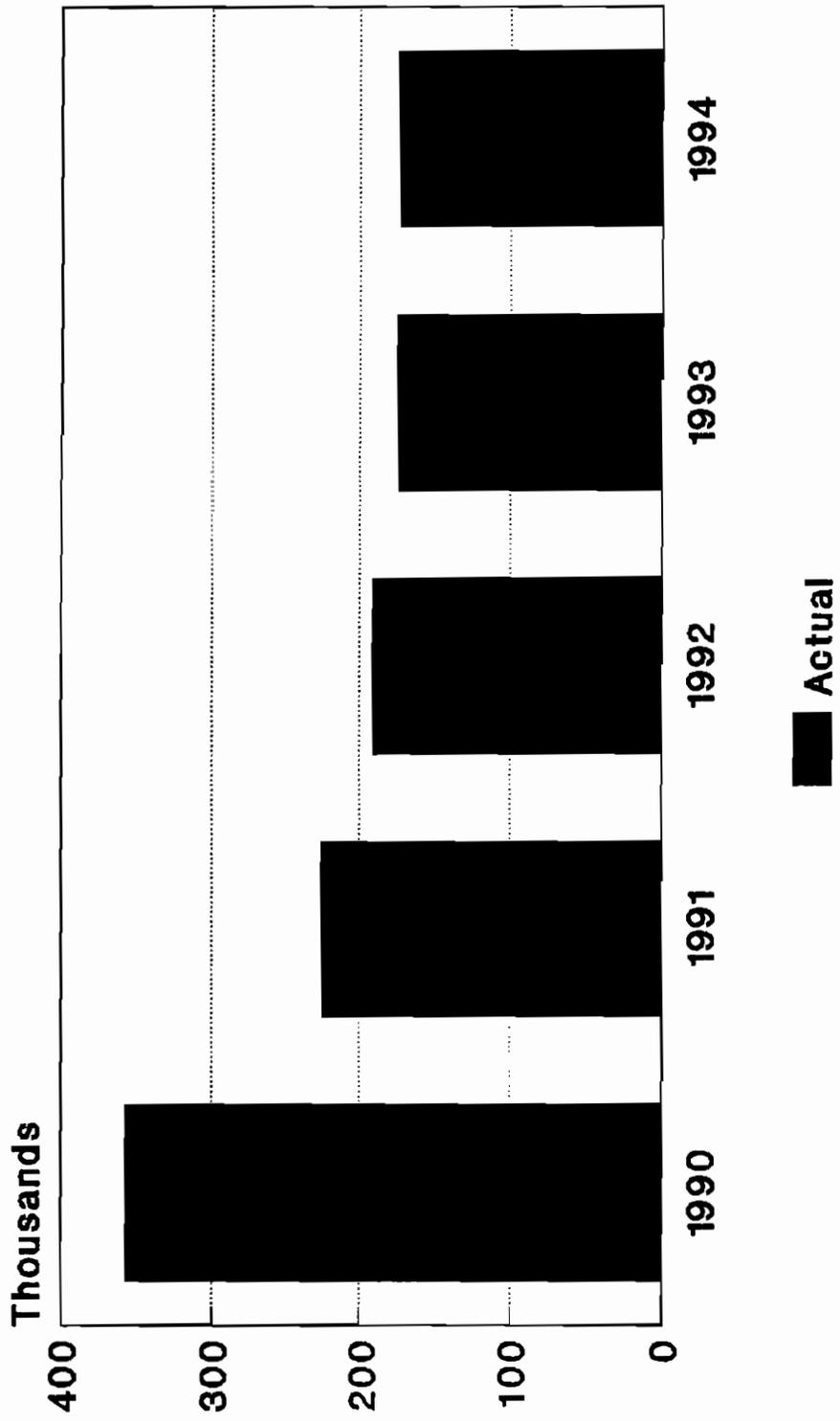
# Appropriations Fiscal Year 1993/94



Benefits  
36249  
Law Department

Amounts in Dollars

# Expenditures Law Department



**ADMINISTRATIVE COMMENTS**

This a new department that was created by the consolidation of the Revenue Department and the Department of Accounting. The consolidation was initiated during the latter part of last fiscal year with significant results. The joint funding of these two departments was budgeted at \$597,162 last year and under the consolidation plan the budget for this year is \$462,287, a savings of 22.6 percent. This is a net savings in excess of \$130,000. This was accomplished by eliminating the funding of one departmental director position and the cross-utilization of clerical personnel in both accounting and revenue. This consolidation also resulted in an approximate savings of \$17,000 in supplies. There are other minor variances in the budget, but the above were the main differences.

**MISSION STATEMENT**

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

Funds are deposited daily. Purchase orders and payment authorizations are paid weekly, while payroll checks are disbursed on a semi-monthly basis. Safeguarding the Borough's assets is done through internal controls and separation of duties among the Administrative Service personnel. Safety of investment principal is the first priority in earning highest rate of interest on the Borough's funds. Financial records are kept on a current basis in order to provide Borough Officials with information they need to make management decisions.

**OBJECTIVES/ACTIVITIES**

- ◆ To complete the Financial Year Audit and submit to the Assembly by November 15, 1993.
- ◆ To earn the highest interest rates greater than or equal to the average T-bill rate on Borough investments and ensure that all Borough investments are fully insured or collateralized.
- ◆ To prepare Comprehensive Financial Statements for submittal to GFOA for the Certificate of Excellence in Financial Reporting Award.

- ◆ Submit Monthly Report of Revenues and Expenditures to the Mayor and Assembly by the second regularly scheduled Assembly meeting of the month.
- ◆ To complete integration of Accounting and Revenue into a one compatible working department.
- ◆ Implement additional procedures working toward submission of the annual operating budget to GFOA for the Distinguished Budget Award in future years.
- ◆ To complete implementation of Fixed Assets Computerized Program.
- ◆ To document Accounting Policies and Procedures.

**FULL TIME EMPLOYEES**

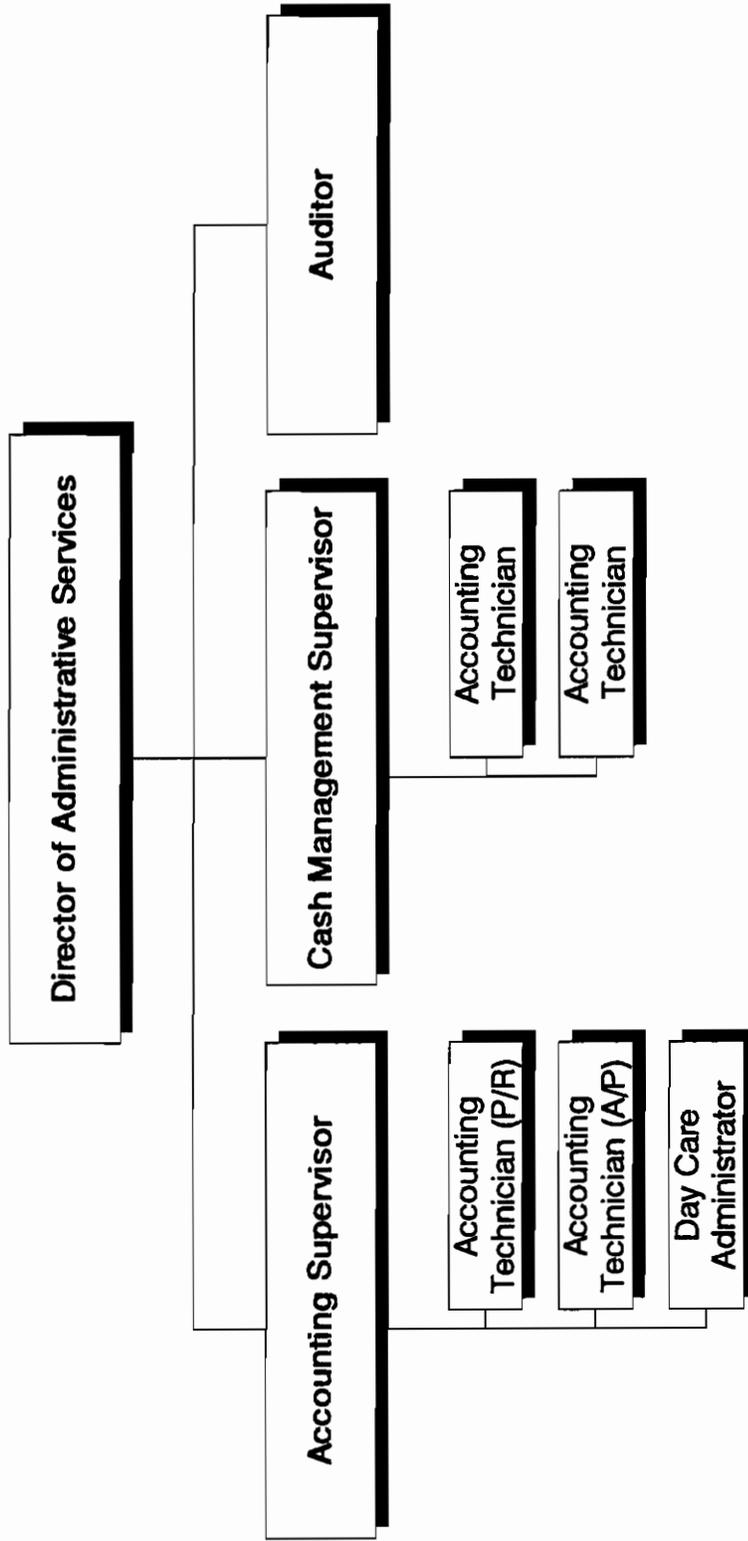
|              | <u>89/90</u> | <u>90/91</u> | <u>91/92</u> | <u>92/93</u> | <u>93/94</u> |
|--------------|--------------|--------------|--------------|--------------|--------------|
| Admin. Svcs. |              |              |              |              | 9.00*        |
| Accounting   | 4.00         | 5.00         | 5.00         | 5.00         |              |
| Revenue      | 4.00         | 5.00         | 5.00         | 6.00         |              |

\*Result of consolidation of the Department of Accounting and the Department of Revenue.

# KETCHIKAN GATEWAY BOROUGH

## DEPARTMENT OF ADMINISTRATIVE SERVICES

Fiscal Year 1993/94



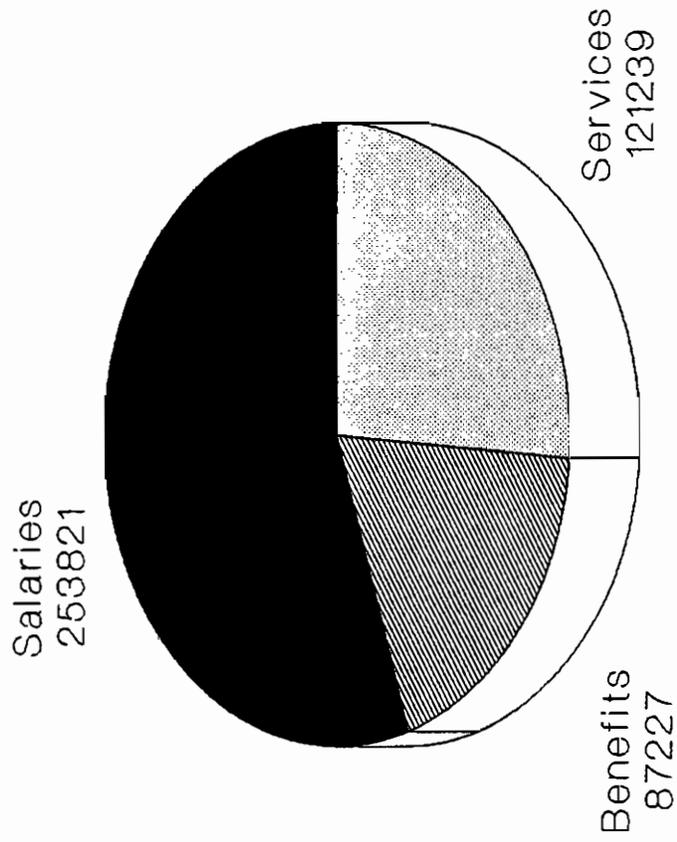
**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – APPROPRIATIONS**

**GENERAL FUND – ADMINISTRATIVE SERVICES DEPARTMENT**

| <b>Account No.</b>        | <b>Description</b>      | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> | <b>% CHANGE<br/>1993 BUDGET</b> | <b>% OF TOTAL<br/>DEPT BUDGET</b> |
|---------------------------|-------------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------------|-----------------------------------|
| 01 2100 5100              | EMPLOYEE PAY            | 303,225                    | 317,635                    | 307,320                      | 247,171                    | -22.18%                         | 53.47%                            |
| 01 2100 5110              | OVERTIME PAY            | 1,164                      | 1,100                      | 2,211                        | 3,500                      | 218.18%                         | 0.76%                             |
| 01 2100 5120              | TEMPORARY PAY           | 17,086                     | 24,000                     | 11,845                       | 6,300                      | -73.75%                         | 1.36%                             |
| 01 2100 5200              | TAXES/BENEFITS          | 115,680                    | 129,223                    | 117,781                      | 87,227                     | -32.50%                         | 18.87%                            |
| 01 2100 5300              | TRAVEL & TRAINING       | 7,237                      | 9,050                      | 15,374                       | 8,515                      | -5.91%                          | 1.84%                             |
| 01 2100 5500              | REIMBURSABLE EXPENSES   | 3,641                      | 4,850                      | 1,448                        | 0                          | -100.00%                        | 0.00%                             |
| 01 2100 6010              | SUPPLIES                | 20,998                     | 25,500                     | 26,050                       | 9,025                      | -64.61%                         | 1.95%                             |
| 01 2100 6015              | BOOKS & SOFTWARE        | 2,082                      | 4,000                      | 2,525                        | 0                          | -100.00%                        | 0.00%                             |
| 01 2100 6020              | DUES & PUBLICATIONS     | 3,207                      | 2,025                      | 1,552                        | 2,347                      | 15.90%                          | 0.51%                             |
| 01 2100 6030              | PUBLISHING EXPENSE      | 29,451                     | 20,300                     | 28,197                       | 27,237                     | 34.17%                          | 5.89%                             |
| 01 2100 6060              | RENTALS                 | 1,971                      | 1,850                      | 2,265                        | 840                        | -54.59%                         | 0.18%                             |
| 01 2100 6070              | POSTAGE EXPENSE         | 12,560                     | 12,800                     | 11,600                       | 11,600                     | -9.38%                          | 2.51%                             |
| 01 2100 6080              | PROFESSIONAL SERVICES   | 0                          | 0                          | 0                            | 43,000                     | N/A                             | 9.30%                             |
| 01 2100 6090              | CONTRACTUAL SERVICES    | 8,550                      | 4,000                      | 2,500                        | 6,925                      | 73.13%                          | 1.50%                             |
| 01 2100 6330              | TELEPHONE               | 5,570                      | 4,800                      | 5,416                        | 5,600                      | 16.67%                          | 1.21%                             |
| 01 2100 6450              | EQUIPMENT MAINTENANCE   | 9,157                      | 9,500                      | 9,041                        | 3,000                      | -68.42%                         | 0.65%                             |
| 01 2100 6510              | COMPUTER LEASE/PURCHASE | 3,084                      | 2,454                      | 2,202                        | 0                          | -100.00%                        | 0.00%                             |
| 01 2100 6530              | EQUIPMENT PURCHASE      | 23,068                     | 24,075                     | 13,875                       | 0                          | -100.00%                        | 0.00%                             |
| <b>Total Expenditures</b> |                         | <b>567,731</b>             | <b>597,162</b>             | <b>561,202</b>               | <b>462,287</b>             | <b>-22.59%</b>                  | <b>100.00%</b>                    |

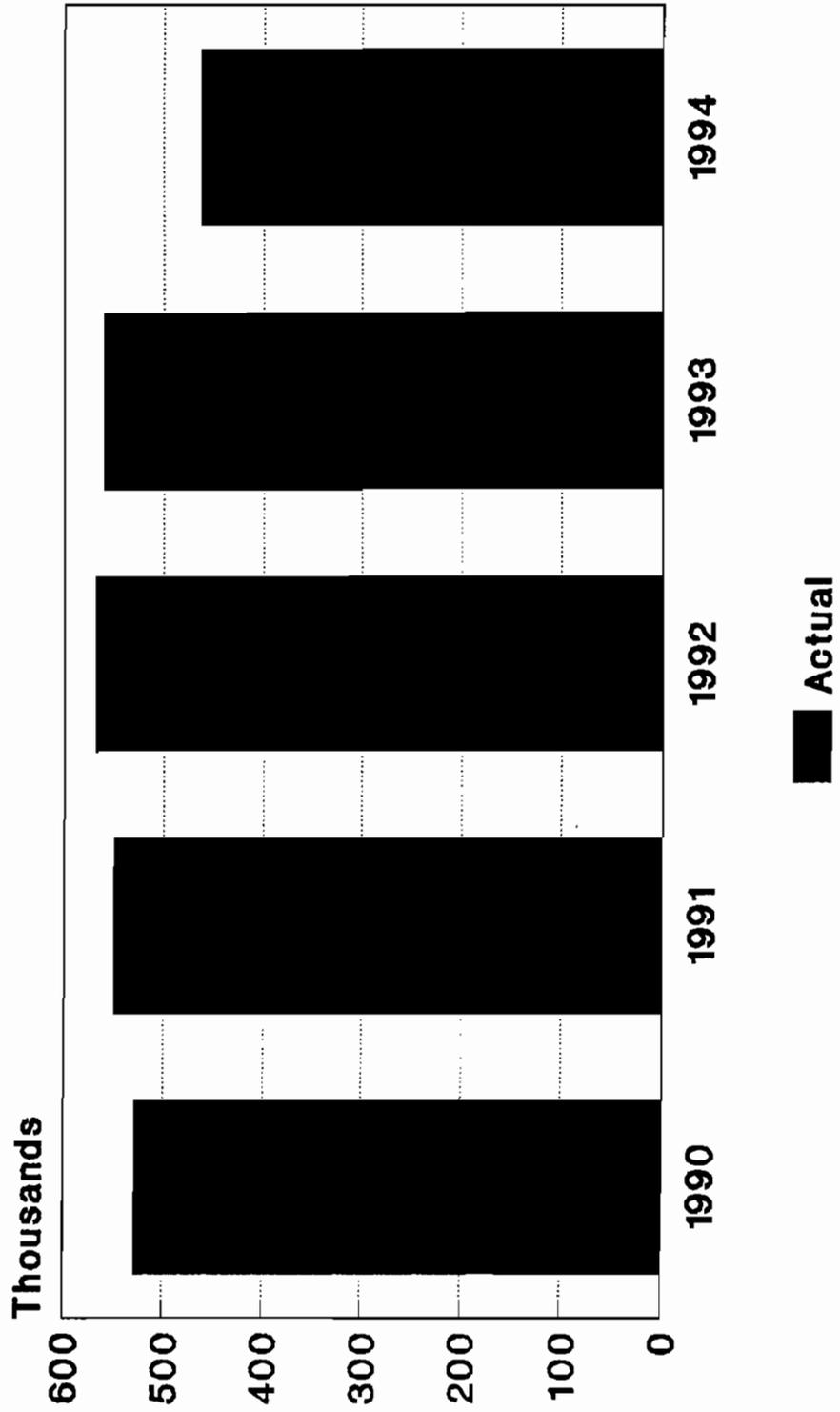
# Appropriations Fiscal Year 1993/94



Administrative Services

Amounts in Dollars

# Expenditures Administrative Services



**ADMINISTRATIVE COMMENTS**

The budget was reduced by over seven and a half percent with most of the savings being realized in the supplies, books and software, publishing expense, and contractual services line items. An additional responsibility that this department will be assuming this year is billing for the tax bills. Revenue had been responsible for this activity in the past and a great deal of confusion resulted from the transfer of data from Assessment to Revenue. By having Assessment assume this billing responsibility we can make use of their existing computer software which Administration can incorporate into their computer system as a collectable. This results in operational financial savings, lessens the opportunities for transposed data, and should simplify and standardize our automation needs.

**MISSION STATEMENT**

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

**OBJECTIVES/ACTIVITIES**

- ◆ Maintain sound mass appraisal procedures to keep property values current at full and true market value per Alaska Statutes TITLE 29, Section 45, Municipal Property Tax and Borough Code Section 45.11, Revenue and Taxation.
- ◆ Perform physical assessment of all properties on a four year cycle according to Borough Resolution No. 862.
- ◆ Continue to maintain the CAMA (Computer Assisted Mass Appraisal) system and develop the data base.
- ◆ Continue evaluation of technological advances and implementation of standards within the profession.
- ◆ Continue to participate with the Planning Department in mapping projects.

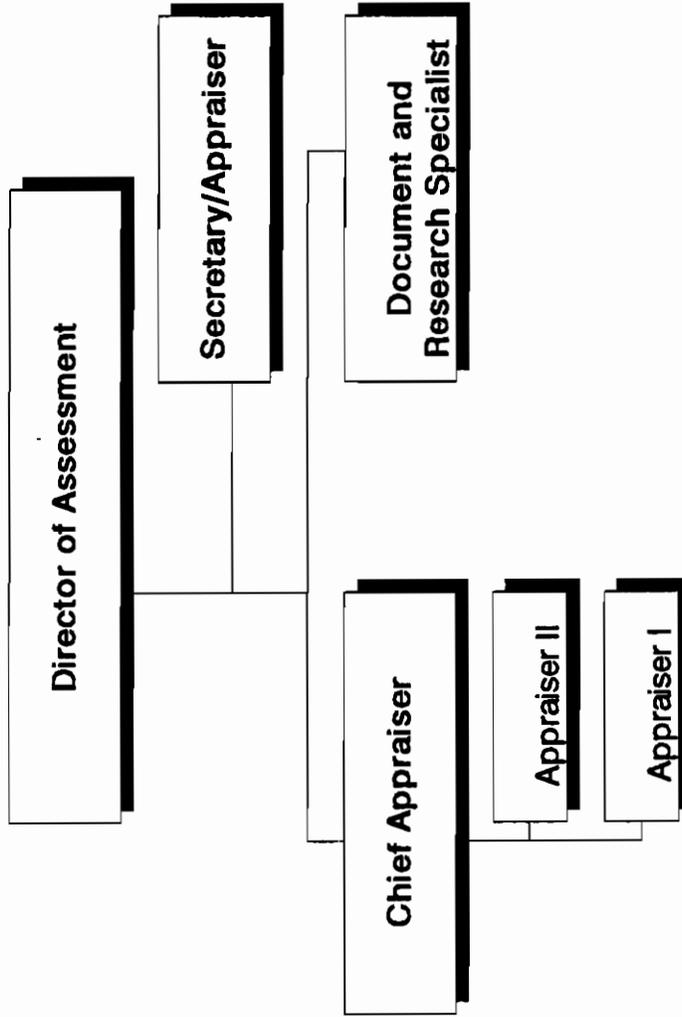
- ◆ Continue professional training and participation through such organizations as International Association of Assessing Officers and Alaska Association of Assessing Officers and encourage professional certification in both organizations.
- ◆ Continue next reappraisal cycle.
- ◆ Review, modify and implement use of Marshall & Swift cost factors in the MicroSolve database.
- ◆ Continue populating the MicroSolve database with appraisal information.
- ◆ Continue proofing information already entered (i.e. property class codes) and new information that is entered.
- ◆ Clean up Reference accounts for deleted, combined and platted properties.
- ◆ Review and up-date airport leasehold accounts.
- ◆ Separate multi-parcel accounts into individual plated parcel accounts.
- ◆ Continue education and informational training.
- ◆ Convert sales letters to Data Perfect software.
- ◆ Inventory non electronic Department property.
- ◆ Work with Secretary/Appraiser on Personal Property audit and review process and policy.
- ◆ Put revised budget format into Word Perfect so that regular monitoring may be continued.

| <b>FULL TIME EMPLOYEES</b> |              |              |              |              |
|----------------------------|--------------|--------------|--------------|--------------|
| <u>89/90</u>               | <u>90/91</u> | <u>91/92</u> | <u>92/93</u> | <u>93/94</u> |
| 4.00                       | 5.00         | 5.00         | 6.00         | 6.00         |

# KETCHIKAN GATEWAY BOROUGH

## DEPARTMENT OF ASSESSMENT

Fiscal Year 1993/94



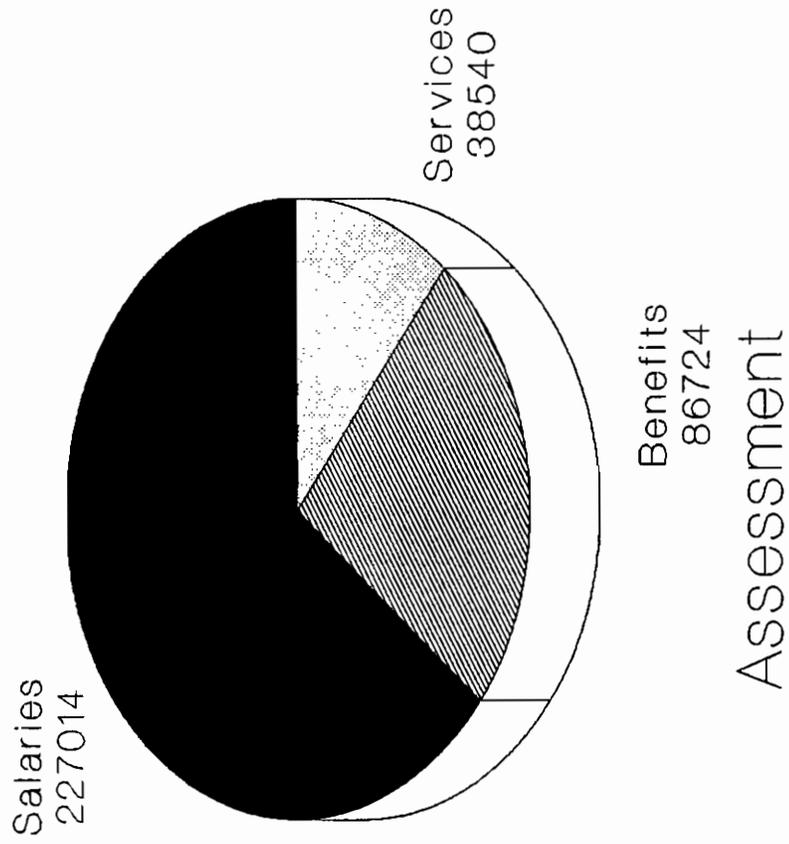
**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – APPROPRIATIONS**

**GENERAL FUND – ASSESSMENT DEPARTMENT**

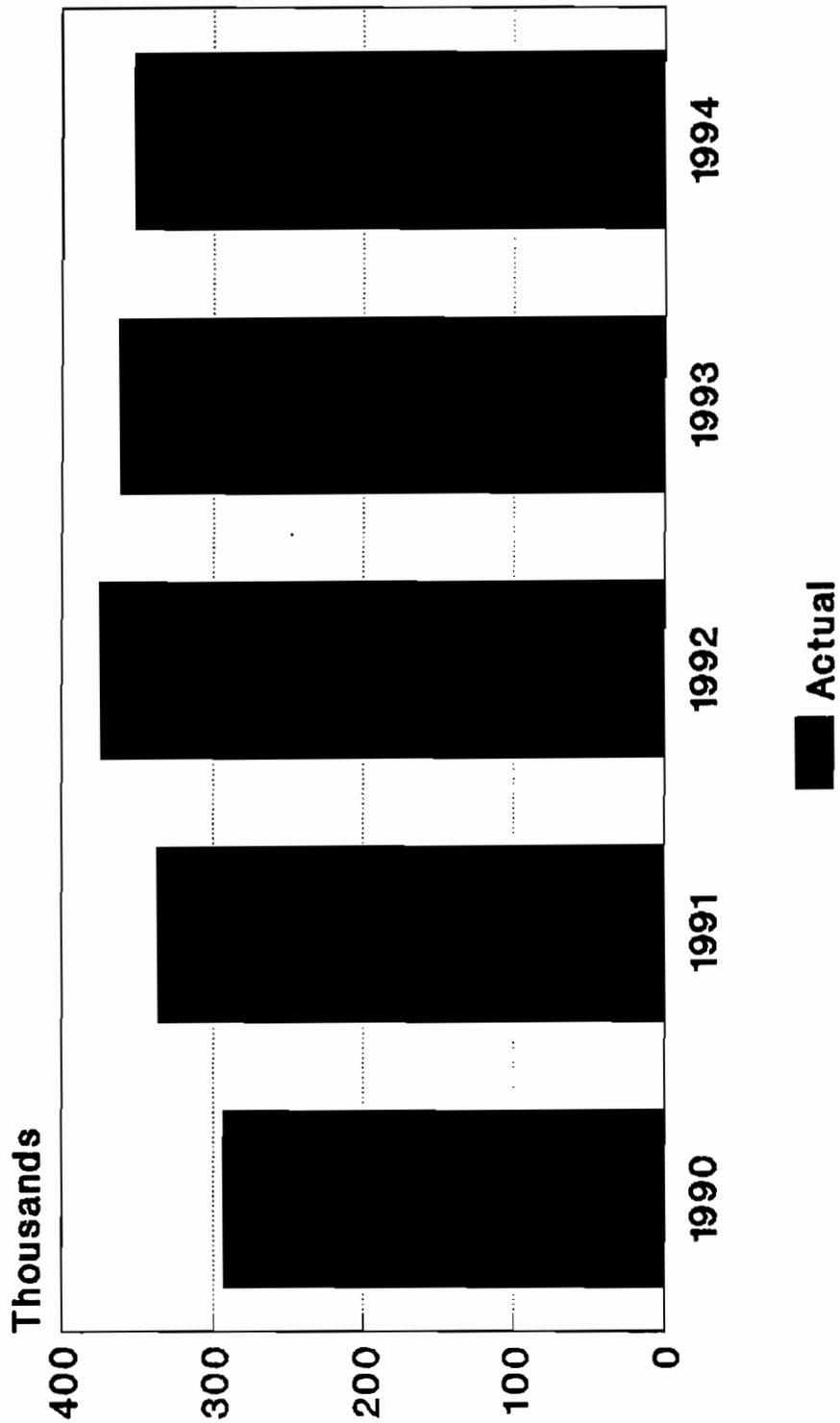
| <b>Account No.</b>        | <b>Description</b>      | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> | <b>% CHANGE<br/>1993 BUDGET</b> | <b>% OF TOTAL<br/>DEPT BUDGET</b> |
|---------------------------|-------------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------------|-----------------------------------|
| 01 2200 5100              | EMPLOYEE PAY            | 191,944                    | 209,737                    | 205,960                      | 220,382                    | 5.08%                           | 62.56%                            |
| 01 2200 5110              | OVERTIME PAY            | 1,065                      | 1,000                      | 1,000                        | 1,000                      | 0.00%                           | 0.28%                             |
| 01 2200 5120              | TEMPORARY PAY           | 6,577                      | 6,000                      | 6,000                        | 5,632                      | -6.13%                          | 1.60%                             |
| 01 2200 5200              | TAXES/BENEFITS          | 90,819                     | 87,331                     | 87,331                       | 86,724                     | -0.70%                          | 24.62%                            |
| 01 2200 5300              | TRAVEL & TRAINING       | 7,553                      | 9,000                      | 10,500                       | 7,325                      | -18.61%                         | 2.08%                             |
| 01 2200 5500              | REIMBURSABLE EXPENSES   | 6,084                      | 6,150                      | 6,150                        | 6,150                      | 0.00%                           | 1.75%                             |
| 01 2200 6010              | SUPPLIES                | 6,353                      | 3,500                      | 3,300                        | 890                        | -74.57%                         | 0.25%                             |
| 01 2200 6015              | BOOKS AND SOFTWARE      | 24,601                     | 11,650                     | 7,820                        | 2,015                      | -82.70%                         | 0.57%                             |
| 01 2200 6020              | DUES & PUBLICATIONS     | 2,585                      | 2,500                      | 2,750                        | 2,435                      | -2.60%                          | 0.69%                             |
| 01 2200 6030              | PUBLISHING EXPENSE      | 4,667                      | 8,150                      | 8,150                        | 4,350                      | -46.63%                         | 1.23%                             |
| 01 2200 6060              | RENTALS                 | 207                        | 2,500                      | 1,425                        | 0                          | -100.00%                        | 0.00%                             |
| 01 2200 6070              | POSTAGE EXPENSE         | 2,602                      | 3,425                      | 3,425                        | 3,425                      | 0.00%                           | 0.97%                             |
| 01 2200 6080              | PROFESSIONAL SERVICES   | 0                          | 5,330                      | 0                            | 5,500                      | 3.19%                           | 1.56%                             |
| 01 2200 6090              | CONTRACTUAL SERVICES    | 4,495                      | 6,560                      | 1,560                        | 750                        | -88.57%                         | 0.21%                             |
| 01 2200 6100              | INSURANCE               | 0                          | 408                        | 480                          | 0                          | -100.00%                        | 0.00%                             |
| 01 2200 6310              | ELECTRICITY             | 1,974                      | 3,000                      | 3,000                        | 2,200                      | -26.67%                         | 0.62%                             |
| 01 2200 6330              | TELEPHONE               | 2,554                      | 3,000                      | 3,000                        | 3,000                      | 0.00%                           | 0.85%                             |
| 01 2200 6430              | BUILDING MAINTENANCE    | 1,689                      | 0                          | 0                            | 100                        | N/A                             | 0.03%                             |
| 01 2200 6450              | EQUIPMENT MAINTENANCE   | 1,504                      | 3,500                      | 1,570                        | 0                          | -100.00%                        | 0.00%                             |
| 01 2200 6510              | COMPUTER LEASE/PURCHASE | 792                        | 462                        | 462                          | 0                          | -100.00%                        | 0.00%                             |
| 01 2200 6530              | EQUIPMENT PURCHASE      | 17,359                     | 8,000                      | 9,000                        | 400                        | -95.00%                         | 0.11%                             |
| <b>Total Expenditures</b> |                         | <b>375,424</b>             | <b>381,203</b>             | <b>362,883</b>               | <b>352,278</b>             | <b>-7.59%</b>                   | <b>100.00%</b>                    |

# Appropriations Fiscal Year 1993/94



Amounts in Dollars

# Expenditures Assessment



### **ADMINISTRATIVE COMMENT**

The Department was able to identify a means of maintaining the present level of service while reducing staffing requirements. This resulted in the elimination of one FTE position and fiscal savings of approximately \$30,000.00. The overall budget was reduced by over thirteen percent. The remaining line items remained fairly constant with previous years' budgets.

### **MISSION STATEMENT**

The mission of the Department of Animal Protection is two fold and should result in a better quality of life for the citizens and the pet owners as well as the animals themselves:

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

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

### **OBJECTIVES/ACTIVITIES**

- ◆ Begin in-service training for all employees in areas of cruelty investigation, report writing and animal care.
- ◆ Lower the percentage of animals euthanaized by 10% through public service programs and education.
- ◆ Restructure fees and fines collected by the department.
- ◆ Update ordinances.

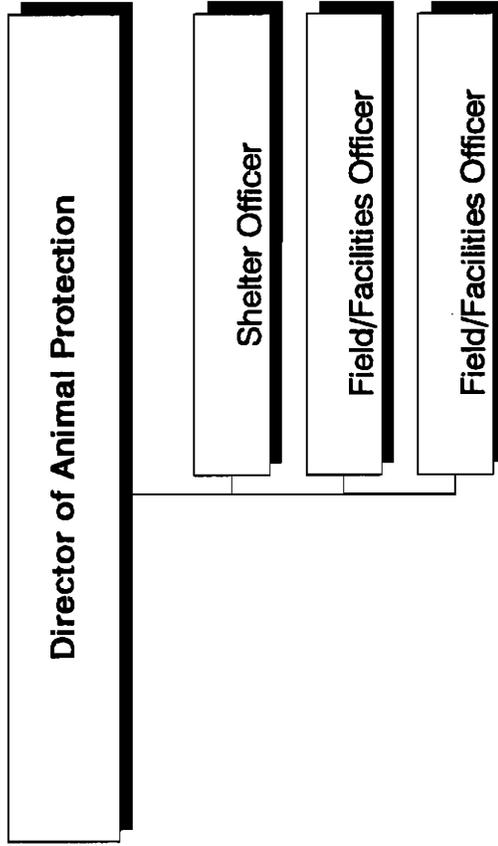
- ◆ Enhance facility usability by 25% and lower amount of sickness in animals contained within through shelter renovation.
- ◆ Enhance public compliance to ordinances by increasing patrol 25%.
- ◆ Offer non-mandatory licensing of cats to public January 1994.

**FULL TIME EMPLOYEES**

| <u>89/90</u> | <u>90/91</u> | <u>91/92</u> | <u>92/93</u> | <u>93/94</u> |
|--------------|--------------|--------------|--------------|--------------|
| 4.00         | 4.00         | 5.00         | 5.00         | 4.00         |

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

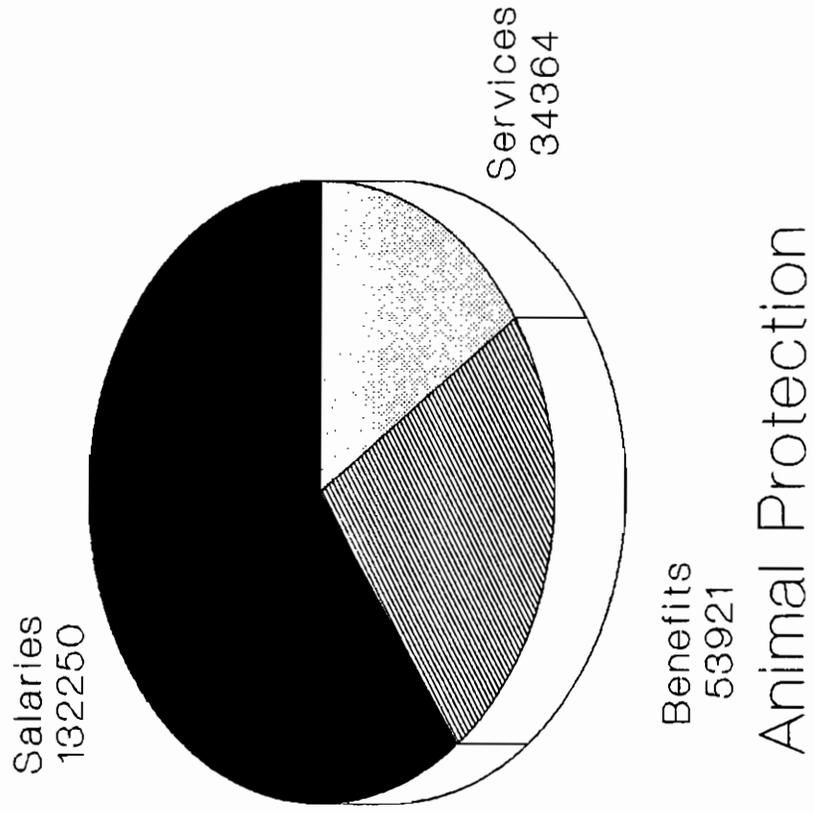
Organizational Chart  
Fiscal Year 1993/94



**Ketchikan Gateway Borough**  
**FY 1993/94 BUDGET – APPROPRIATIONS**  
**GENERAL FUND – ANIMAL PROTECTION**

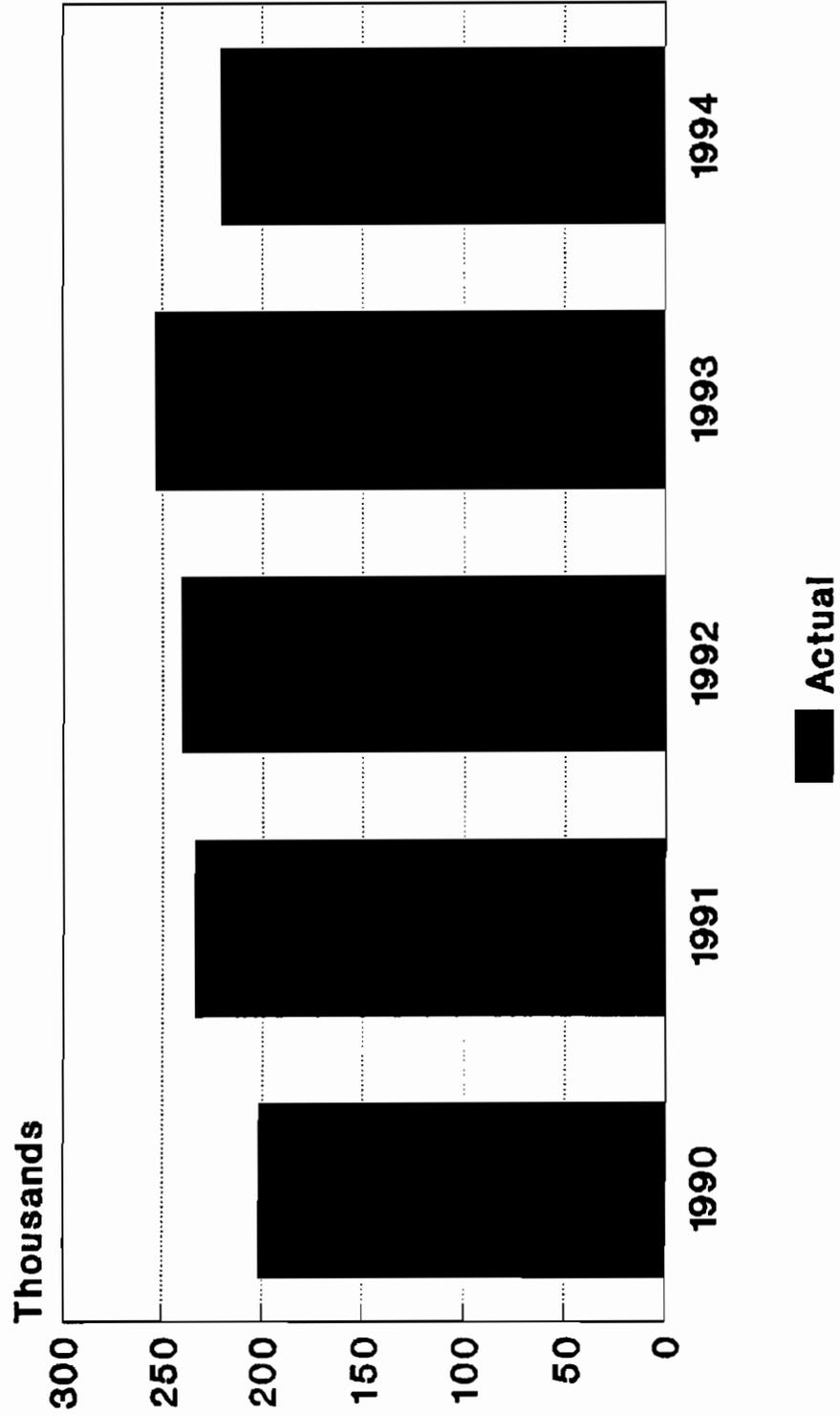
| Account No.               | Description             | FY 91/92<br>ACTUAL | FY 92/93<br>BUDGET | FY 92/93<br>ESTIMATE | FY 93/94<br>BUDGET | % CHANGE<br>1993 BUDGET | % OF TOTAL<br>DEPT BUDGET |
|---------------------------|-------------------------|--------------------|--------------------|----------------------|--------------------|-------------------------|---------------------------|
| 01 25 00 5100             | EMPLOYEE PAY            | 121,290            | 131,927            | 131,927              | 117,039            | -11.29%                 | 53.07%                    |
| 01 25 00 5110             | OVERTIME PAY            | 11,677             | 10,000             | 10,000               | 7,500              | -25.00%                 | 3.40%                     |
| 01 25 00 5120             | TEMPORARY PAY           | 3,862              | 2,000              | 0                    | 0                  | -100.00%                | 0.00%                     |
| 01 25 00 5160             | CALL OUT FEES           | 8,560              | 7,800              | 10,250               | 7,711              | -1.14%                  | 3.50%                     |
| 01 25 00 5200             | TAXES/BENEFITS          | 54,080             | 56,280             | 56,280               | 53,921             | -4.19%                  | 24.45%                    |
| 01 25 00 5300             | TRAVEL & TRAINING       | 3,503              | 2,000              | 1,850                | 2,940              | 47.00%                  | 1.33%                     |
| 01 25 00 5400             | UNIFORM ALLOWANCE       | 563                | 1,000              | 1,925                | 978                | -2.20%                  | 0.44%                     |
| 01 25 00 6010             | SUPPLIES                | 9,377              | 9,000              | 9,600                | 1,200              | -86.67%                 | 0.54%                     |
| 01 25 00 6011             | OPERATING SUPPLIES      | 0                  | 0                  | 0                    | 8,024              | N/A                     | 3.64%                     |
| 01 25 00 6020             | DUES & PUBLICATIONS     | 446                | 500                | 700                  | 210                | -58.00%                 | 0.10%                     |
| 01 25 00 6030             | PUBLISHING EXPENSE      | 1,545              | 500                | 155                  | 500                | 0.00%                   | 0.23%                     |
| 01 25 00 6070             | POSTAGE EXPENSE         | 294                | 300                | 100                  | 329                | 9.67%                   | 0.15%                     |
| 01 25 00 6080             | PROFESSIONAL SERVICES   | 7,059              | 8,000              | 6,500                | 7,988              | -0.15%                  | 3.62%                     |
| 01 25 00 6100             | INSURANCE               | 0                  | 2,300              | 2,300                | 2,300              | 0.00%                   | 1.04%                     |
| 01 25 00 6310             | ELECTRICITY             | 2,174              | 3,000              | 3,000                | 2,050              | -31.67%                 | 0.93%                     |
| 01 25 00 6320             | WATER                   | 0                  | 0                  | 0                    | 300                | N/A                     | 0.14%                     |
| 01 25 00 6330             | TELEPHONE               | 2,101              | 2,000              | 2,000                | 2,000              | 0.00%                   | 0.91%                     |
| 01 25 00 6340             | SEWER                   | 0                  | 0                  | 0                    | 300                | N/A                     | 0.14%                     |
| 01 25 00 6350             | GARBAGE                 | 0                  | 0                  | 0                    | 360                | N/A                     | 0.16%                     |
| 01 25 00 6430             | BUILDING MAINTENANCE    | 4,015              | 0                  | 0                    | 0                  | N/A                     | 0.00%                     |
| 01 25 00 6450             | EQUIPMENT MAINTENANCE   | 2,885              | 2,500              | 1,500                | 0                  | -100.00%                | 0.00%                     |
| 01 25 00 6460             | VEHICLE MAINTENANCE     | 3,574              | 2,000              | 900                  | 600                | -70.00%                 | 0.27%                     |
| 01 25 00 6461             | MOTOR FUEL & OIL        | 2,148              | 1,500              | 1,800                | 2,000              | 33.33%                  | 0.91%                     |
| 01 25 00 6510             | COMPUTER LEASE/PURCHASE | 600                | 750                | 750                  | 0                  | -100.00%                | 0.00%                     |
| 01 25 00 6530             | EQUIPMENT PURCHASE      | 509                | 12,000             | 12,000               | 2,285              | -80.96%                 | 1.04%                     |
| <b>Total Expenditures</b> |                         | <b>240,262</b>     | <b>255,357</b>     | <b>253,537</b>       | <b>220,535</b>     | <b>-13.64%</b>          | <b>100.00%</b>            |

# Appropriations Fiscal Year 1993/94



Amounts in Dollars

# Expenditures Animal Protection



**ADMINISTRATIVE COMMENTS**

There were several actions that impacted this department, both organizationally and financially. During previous years, this department was responsible for the maintenance of parks and grounds as well as recreational activities. With the ever increasing demand for facility maintenance, which went beyond the scope of this department, came the need to address the maintenance and operations of a wide range of Borough services. In order to address the needs for maintaining the parks, various water and sewer systems, and even some roads a new department was created which made extensive use of parks maintenance personnel. This transfer of personnel significantly reduced the number of personnel within the department.

An additional effort was made to reduce the number of administrative personnel while maintaining or increasing the number of recreational program staff people. The Borough is currently working toward subsidizing the local swim coach by creating a part-time life guard/swim coach position. This position is to be partially funded by the local swim team, the Killer Whales.

In the past, this department has been accounted for as an enterprise fund. Since the revenue generated by this department was inadequate to support the department it was decided to declassify it as an enterprise fund and to just make it a general fund account.

**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; 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.

**OBJECTIVES/ACTIVITIES**

- ◆ Provide high quality recreation opportunities borough wide to all segments of the population using the Parks, Recreation and Open Space plan to guide planning and development of recreation opportunities, facilities, CIP plan, goals and budget.

- ◆ Provide and plan for recreation opportunities for specific age groups including preschool, children, teen, adult, seniors and family.
- ◆ Provide and plan for recreation through classes, special events and workshops including aquatics, fitness, sports, arts & crafts, hobbies and other leisure interests.
- ◆ Develop parks and facilities to accommodate leisure interest.
- ◆ Coordinate and cosponsor activities with appropriate agencies to broaden the impact of recreational services throughout the community.
- ◆ Facilitate independence of recreation activities capable of sponsorship from sources other than the Borough.
- ◆ Remove physical barriers to participation in activities and to facilities.

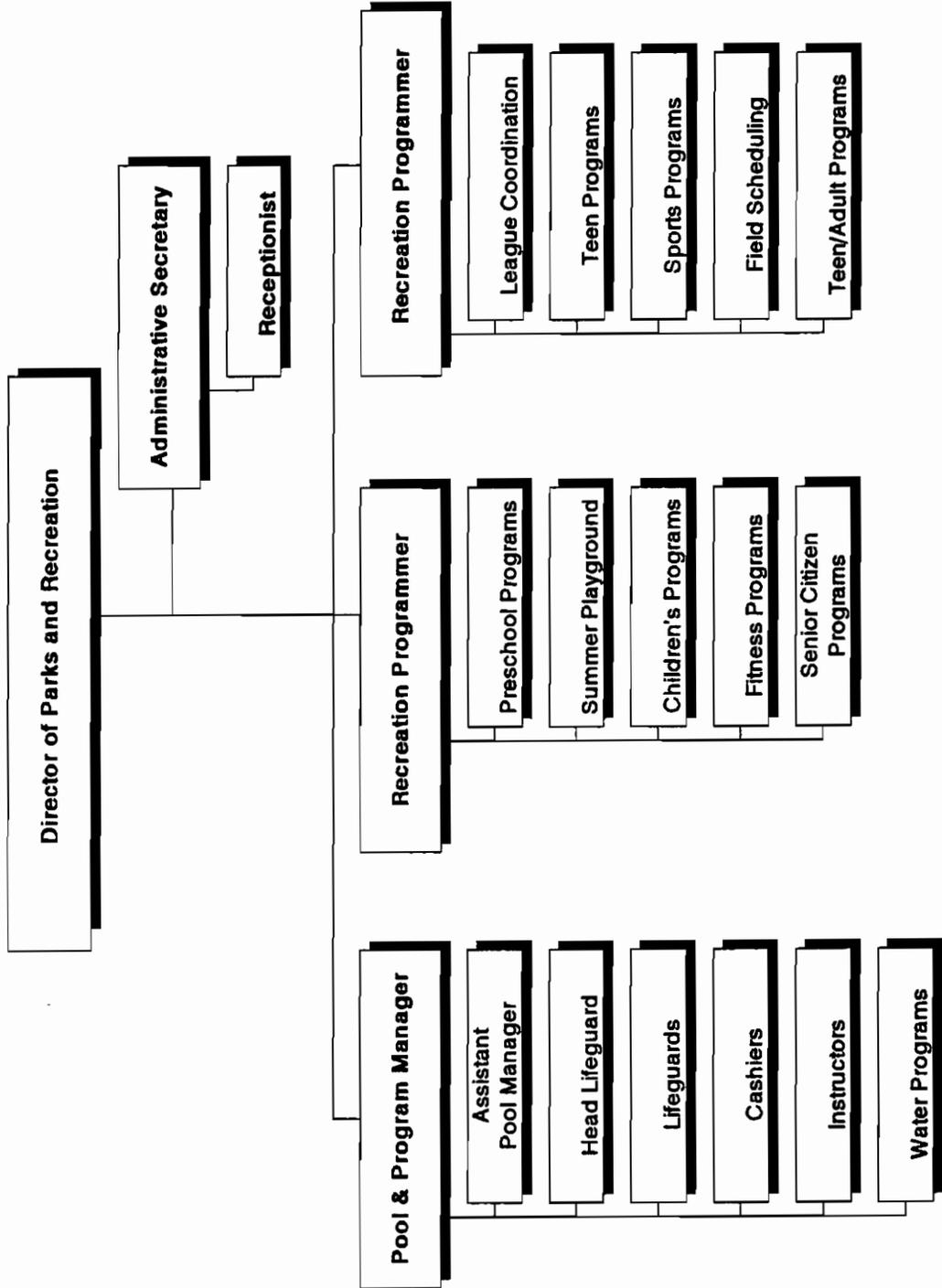
**FULL TIME EMPLOYEES**

|            | <u>90/91</u> | <u>91/92</u> | <u>92/93</u> | <u>93/94</u> |
|------------|--------------|--------------|--------------|--------------|
| Parks      | 10.75        | 5.41         | 6.41         | 0.00         |
| Recreation | 0.00         | 7.38         | 9.00         | 7.00         |

# KETCHIKAN GATEWAY BOROUGH

## DEPARTMENT OF PARKS AND RECREATION

Organizational Chart  
Fiscal Year 1993/94



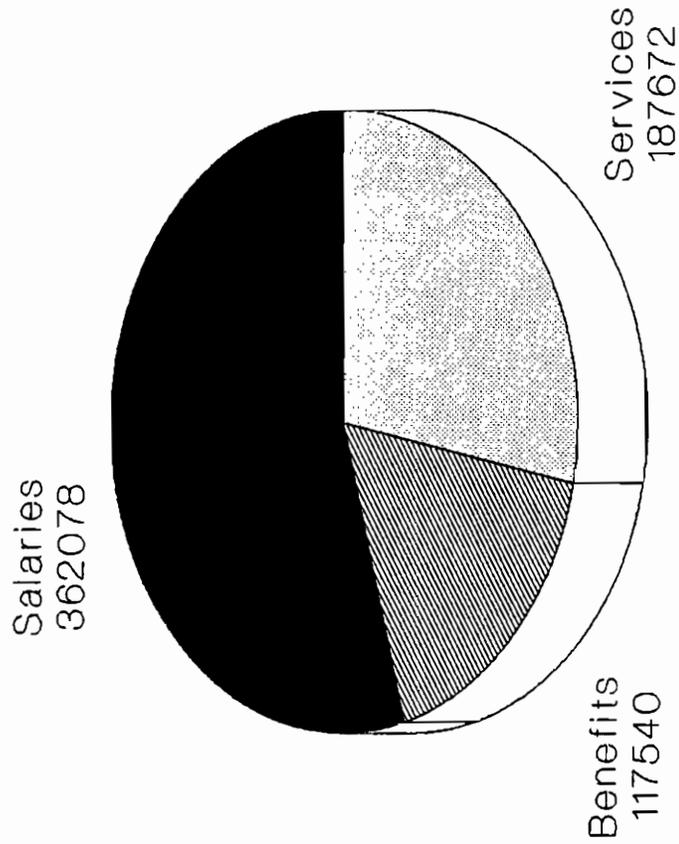
**Ketchikan Gateway Borough**

**FY 1993/94 – APPROPRIATIONS**

**GENERAL FUND – PARKS & RECREATION DEPARTMENT**

| <b>Account No.</b>                     | <b>Description</b>     | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> | <b>% CHANGE<br/>1993 BUDGET</b> | <b>% OF TOTAL<br/>1993 BUDGET</b> |
|--|------------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------------|-----------------------------------|
| 01 26 00 5100                          | EMPLOYEE PAY           | 214,818                    | 278,357                    | 246,056                      | 230,117                    | -17.33%                         | 34.49%                            |
| 01 26 00 5110                          | OVERTIME PAY           | 5,253                      | 4,320                      | 4,900                        | 2,140                      | -50.46%                         | 0.32%                             |
| 01 26 00 5120                          | TEMPORARY PAY          | 172,220                    | 175,548                    | 158,886                      | 129,821                    | -26.05%                         | 19.45%                            |
| 01 26 00 5200                          | TAXES/BENEFITS         | 110,222                    | 125,148                    | 125,148                      | 99,365                     | -20.60%                         | 14.89%                            |
| 01 26 00 5210                          | TEMPORARY BENEFITS     | 21,545                     | 24,287                     | 22,586                       | 18,175                     | -25.17%                         | 2.72%                             |
| 01 26 00 5300                          | TRAVEL & TRAINING      | 4,860                      | 4,516                      | 3,390                        | 2,197                      | -51.35%                         | 0.33%                             |
| 01 26 00 5500                          | REIMBURSABLE EXPENSES  | 4,980                      | 5,670                      | 6,510                        | 4,500                      | -20.63%                         | 0.67%                             |
| 01 26 00 6010                          | OFFICE SUPPLIES        | 30,032                     | 58,129                     | 39,818                       | 4,305                      | -92.59%                         | 0.65%                             |
| 01 26 00 6011                          | OPERATING SUPPLIES     | 0                          | 0                          | 0                            | 30,500                     | N/A                             | 4.57%                             |
| 01 26 00 6020                          | DUES & PUBLICATIONS    | 1,040                      | 1,525                      | 1,258                        | 750                        | -50.82%                         | 0.11%                             |
| 01 26 00 6030                          | PUBLISHING             | 4,917                      | 5,525                      | 3,771                        | 4,400                      | -20.36%                         | 0.66%                             |
| 01 26 00 6060                          | RENTALS                | 28,574                     | 6,000                      | 450                          | 35,132                     | 485.53%                         | 5.26%                             |
| 01 26 00 6070                          | POSTAGE                | 5,267                      | 8,424                      | 6,985                        | 6,600                      | -21.65%                         | 0.99%                             |
| 01 26 00 6080                          | PROFESSIONAL SERVICES  | 6,000                      | 0                          | 0                            | 0                          | N/A                             | 0.00%                             |
| 01 26 00 6090                          | CONTRACTUAL SERVICES   | 10,468                     | 26,842                     | 15,665                       | 12,866                     | -52.07%                         | 1.93%                             |
| 01 26 00 6100                          | INSURANCE              | 0                          | 1,500                      | 0                            | 0                          | -100.00%                        | 0.00%                             |
| 01 26 00 6310                          | ELECTRICITY            | 837                        | 30,212                     | 8,580                        | 21,260                     | -29.63%                         | 3.19%                             |
| 01 26 00 6320                          | WATER                  | 320                        | 13,488                     | 5,786                        | 2,999                      | -77.77%                         | 0.45%                             |
| 01 26 00 6330                          | TELEPHONE              | 5,584                      | 2,869                      | 4,349                        | 4,516                      | 57.41%                          | 0.68%                             |
| 01 26 00 6340                          | SEWER                  | 339                        | 12,612                     | 6,391                        | 5,344                      | -57.63%                         | 0.80%                             |
| 01 26 00 6350                          | LANDFILL               | 0                          | 0                          | 1,194                        | 600                        | N/A                             | 0.09%                             |
| 01 26 00 6430                          | BUILDING MAINTENANCE   | 0                          | 9,900                      | 5,000                        | 0                          | -100.00%                        | 0.00%                             |
| 01 26 00 6431                          | HEATING FUEL           | 0                          | 51,588                     | 40,439                       | 47,713                     | -7.51%                          | 7.15%                             |
| 01 26 00 6530                          | EQUIPMENT PURCHASE     | 0                          | 11,383                     | 7,982                        | 1,100                      | -90.34%                         | 0.16%                             |
| 01 26 00 6590                          | DONATIONS/SCHOLARSHIPS | 0                          | 0                          | 0                            | 2,890                      | N/A                             | 0.43%                             |
| <b>Total Expenditures</b>              |                        | <b>627,276</b>             | <b>857,843</b>             | <b>715,144</b>               | <b>667,290</b>             | <b>-22.21%</b>                  | <b>100.00%</b>                    |
| From Enterprise Fund prior to FY 93/94 |                        |                            |                            |                              |                            |                                 |                                   |

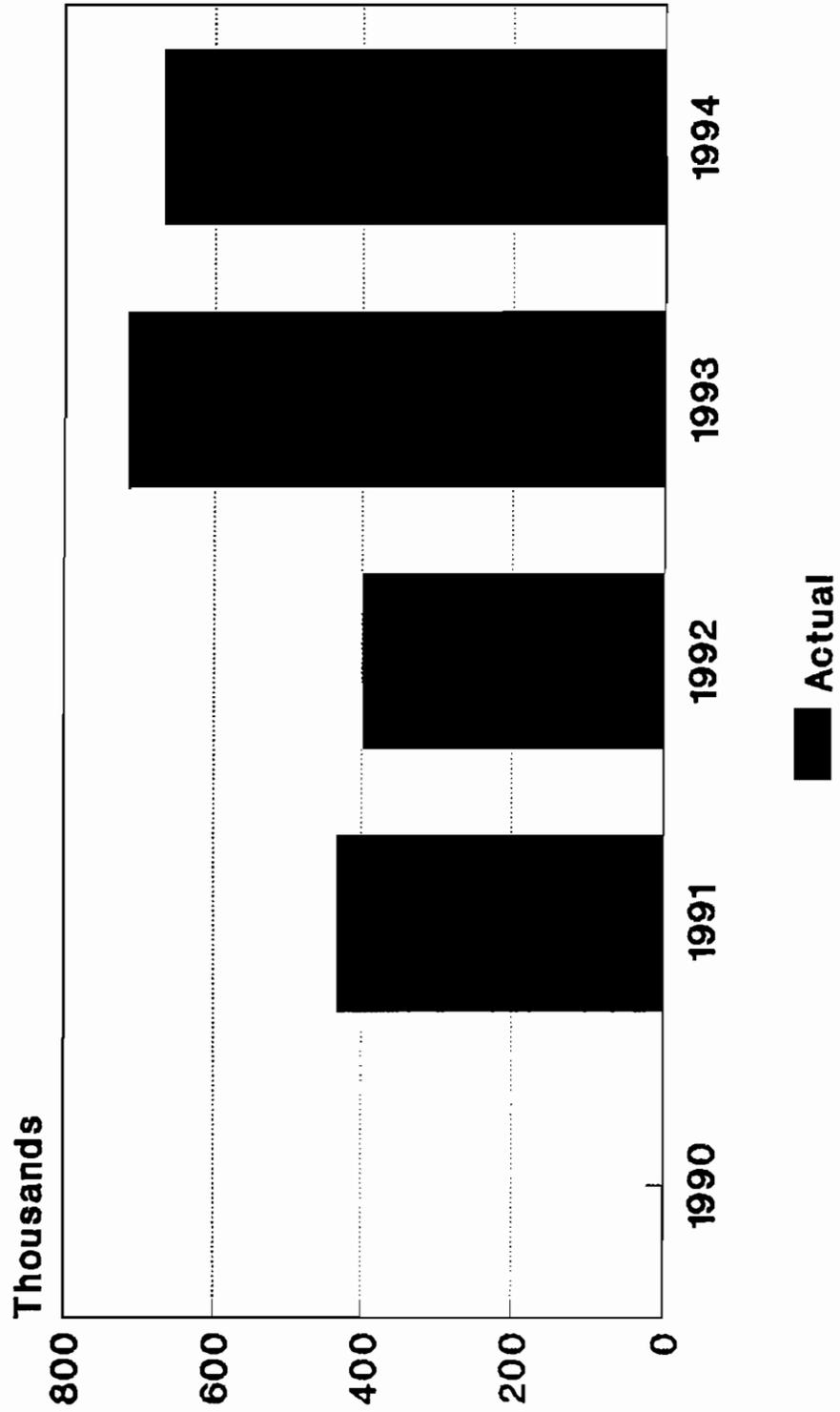
# Appropriations Fiscal Year 1993/94



Parks and Recreation

Amounts in Dollars

# Expenditures Parks and Recreation



### **ADMINISTRATIVE COMMENT**

This is a new department that was established as the result of a reorganization. The core of this department was the Parks Division of the Parks and Recreation Department. Their primary responsibility was to maintain and improve the Borough's parks and to maintain various gardening activities. It was recognized that the Borough's responsibilities included such public works activities as service area water and sewer systems and that this activity was under funded and staffed. By broadening the scope of responsibility for this division by making them responsible for these public utilities it was more appropriate to place these activities into a new department with the Borough Engineer (Assistant Borough Manager) as its manager.

This broadening of responsibilities and consolidation of public works activities resulted in a small budgetary increase, a little more than two percent. However, the benefit to the Borough should prove to be significant.

### **MISSION STATEMENT**

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

### **OBJECTIVES/ACTIVITIES**

- ◆ Maintain all Borough facilities and grounds in a safe working condition.
- ◆ Provide improvements to Borough facilities as required by the Borough Manager.
- ◆ Coordinate with recreational user groups to prepare and maintain recreational fields and facilities.
- ◆ Coordinate with the Parks and Recreation Department to provide assistance to their activities.
- ◆ Operate Service Area utilities.
- ◆ Administer construction and service related contractual agreements for the Borough.

**FULL TIME EMPLOYEES**

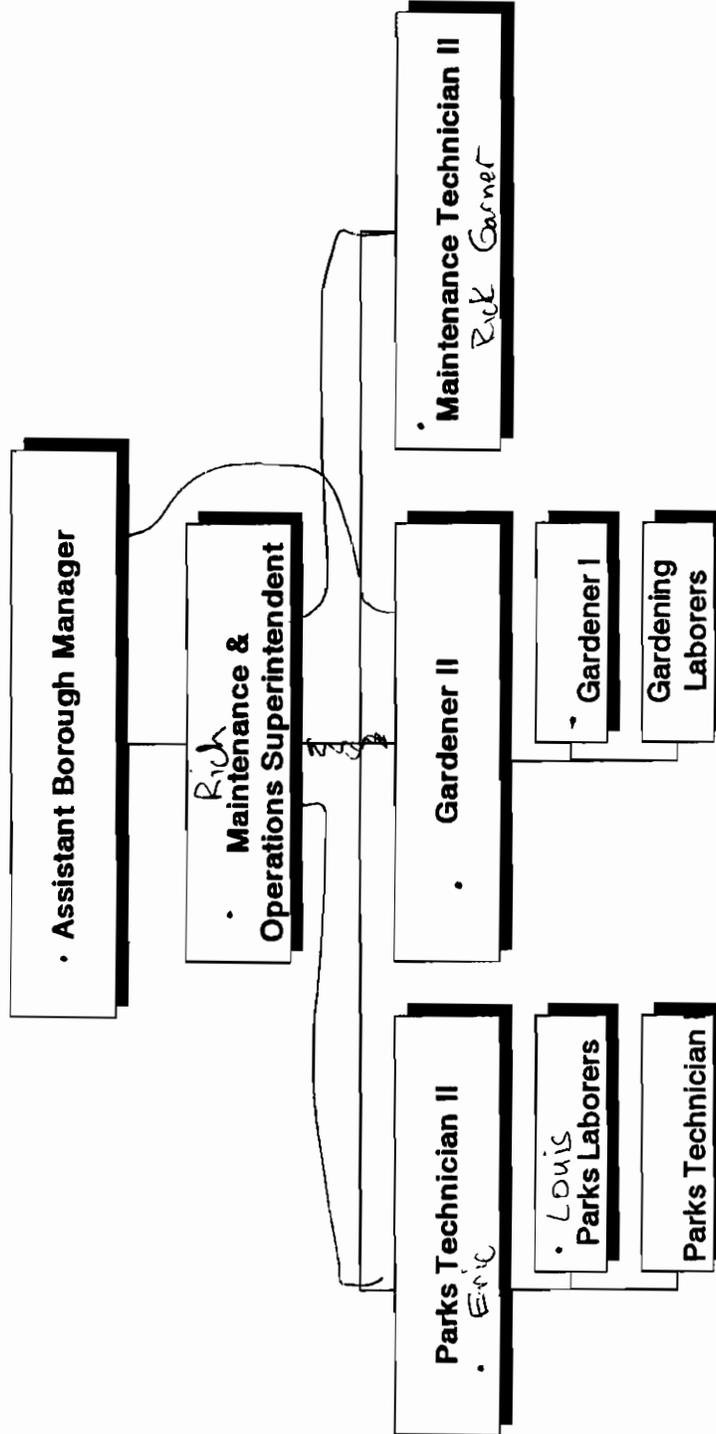
93/94

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# KETCHIKAN GATEWAY BOROUGH

## DEPARTMENT OF MAINTENANCE AND OPERATIONS

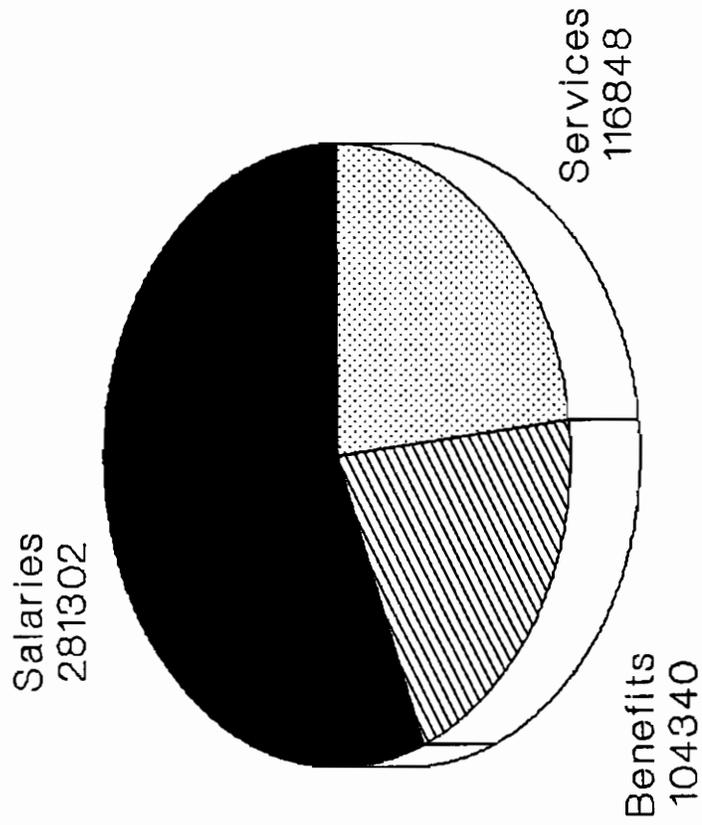
Fiscal Year 1993/94



**Ketchikan Gateway Borough**  
**FY 1993/94 BUDGET - APPROPRIATIONS**  
**GENERAL FUND - MAINTENANCE & OPERATIONS**

| Account No.               | Description              | FY 01/02<br>ACTUAL | FY 02/03<br>BUDGET | FY 02/03<br>ESTIMATE | FY 03/94<br>BUDGET | % CHANGE<br>1993 BUDGET | % OF TOTAL<br>DEPT BUDGET |
|---------------------------|--------------------------|--------------------|--------------------|----------------------|--------------------|-------------------------|---------------------------|
| 01 2700 5100              | EMPLOYEE PAY             | 181,238            | 207,041            | 205,017              | 225,364            | 8.85%                   | 44.85%                    |
| 01 2700 5110              | OVERTIME PAY             | 1,123              | 1,150              | 1,220                | 1,529              | 32.96%                  | 0.30%                     |
| 01 2700 5120              | TEMPORARY PAY            | 47,955             | 54,966             | 55,102               | 53,471             | -2.72%                  | 10.64%                    |
| 01 2700 5160              | STAND BY PAY             | 0                  | 0                  | 170                  | 938                | N/A                     | 0.19%                     |
| 01 2700 5200              | TAXES/BENEFITS           | 60,789             | 85,954             | 85,381               | 96,854             | 12.68%                  | 19.27%                    |
| 01 2700 5210              | TEMPORARY TAXES/BENEFITS | 5,921              | 7,695              | 7,710                | 7,486              | -2.72%                  | 1.49%                     |
| 01 2700 5300              | TRAVEL & TRAINING        | 4,953              | 805                | 615                  | 4,578              | 468.70%                 | 0.91%                     |
| 01 2700 5500              | REIMBURSABLE EXPENSES    | 2,964              | 1,935              | 2,010                | 0                  | -100.00%                | 0.00%                     |
| 01 2700 6010              | SUPPLIES                 | 13,474             | 20,655             | 20,655               | 0                  | -100.00%                | 0.00%                     |
| 01 2700 6011              | OPERATING SUPPLIES       | 0                  | 0                  | 0                    | 17,950             | N/A                     | 3.57%                     |
| 01 2700 6020              | DUES & PUBLICATIONS      | 538                | 766                | 786                  | 95                 | -87.60%                 | 0.02%                     |
| 01 2700 6030              | PUBLISHING EXPENSE       | 468                | 900                | 900                  | 780                | -13.33%                 | 0.16%                     |
| 01 2700 6040              | COMMUNITY PROMOTION      | 235                | 200                | 200                  | 0                  | -100.00%                | 0.00%                     |
| 01 2700 6065              | EQUIPMENT RENTALS        | 4,344              | 4,000              | 2,000                | 4,000              | 0.00%                   | 0.80%                     |
| 01 2700 6070              | POSTAGE EXPENSE          | 61                 | 3,075              | 1,275                | 100                | -96.75%                 | 0.02%                     |
| 01 2700 6090              | CONTRACTUAL SERVICES     | 5,415              | 1,220              | 1,615                | 20,000             | 1539.34%                | 3.98%                     |
| 01 2700 6100              | INSURANCE                | 1,765              | 0                  | 0                    | 0                  | N/A                     | 0.00%                     |
| 01 2700 6310              | ELECTRICITY              | 12,948             | 14,000             | 14,000               | 14,000             | 0.00%                   | 2.79%                     |
| 01 2700 6320              | WATER                    | 3,041              | 2,800              | 2,850                | 2,850              | 1.79%                   | 0.57%                     |
| 01 2700 6330              | TELEPHONE                | 5,331              | 2,860              | 5,183                | 696                | -75.66%                 | 0.14%                     |
| 01 2700 6340              | SEWER                    | 1,133              | 966                | 966                  | 966                | 0.00%                   | 0.19%                     |
| 01 2700 6350              | LANDFILL                 | 2,094              | 2,750              | 2,750                | 2,750              | 0.00%                   | 0.55%                     |
| 01 2700 6420              | FIELD MAINTENANCE        | 4,226              | 6,624              | 6,624                | 16,700             | 152.11%                 | 3.32%                     |
| 01 2700 6430              | BUILDING MAINTENANCE     | 0                  | 2,050              | 2,050                | 10,500             | 412.20%                 | 2.09%                     |
| 01 2700 6431              | HEATING FUEL             | 456                | 600                | 600                  | 600                | 0.00%                   | 0.12%                     |
| 01 2700 6450              | EQUIPMENT MAINTENANCE    | 2,843              | 3,930              | 3,930                | 3,000              | -23.66%                 | 0.60%                     |
| 01 2700 6460              | VEHICLE MAINTENANCE      | 2,152              | 2,879              | 2,595                | 3,200              | 11.15%                  | 0.64%                     |
| 01 2700 6461              | MOTOR FUEL & OIL         | 2,178              | 3,610              | 3,610                | 3,000              | -16.90%                 | 0.60%                     |
| 01 2700 6462              | VEHICLE OPERATION        | 235                | 185                | 185                  | 315                | 70.27%                  | 0.06%                     |
| 01 2700 6530              | EQUIPMENT PURCHASE       | 31,394             | 58,928             | 43,828               | 10,768             | -81.73%                 | 2.14%                     |
| <b>Total Expenditures</b> |                          | <b>399,274</b>     | <b>492,544</b>     | <b>473,827</b>       | <b>502,490</b>     | <b>2.02%</b>            | <b>100.00%</b>            |

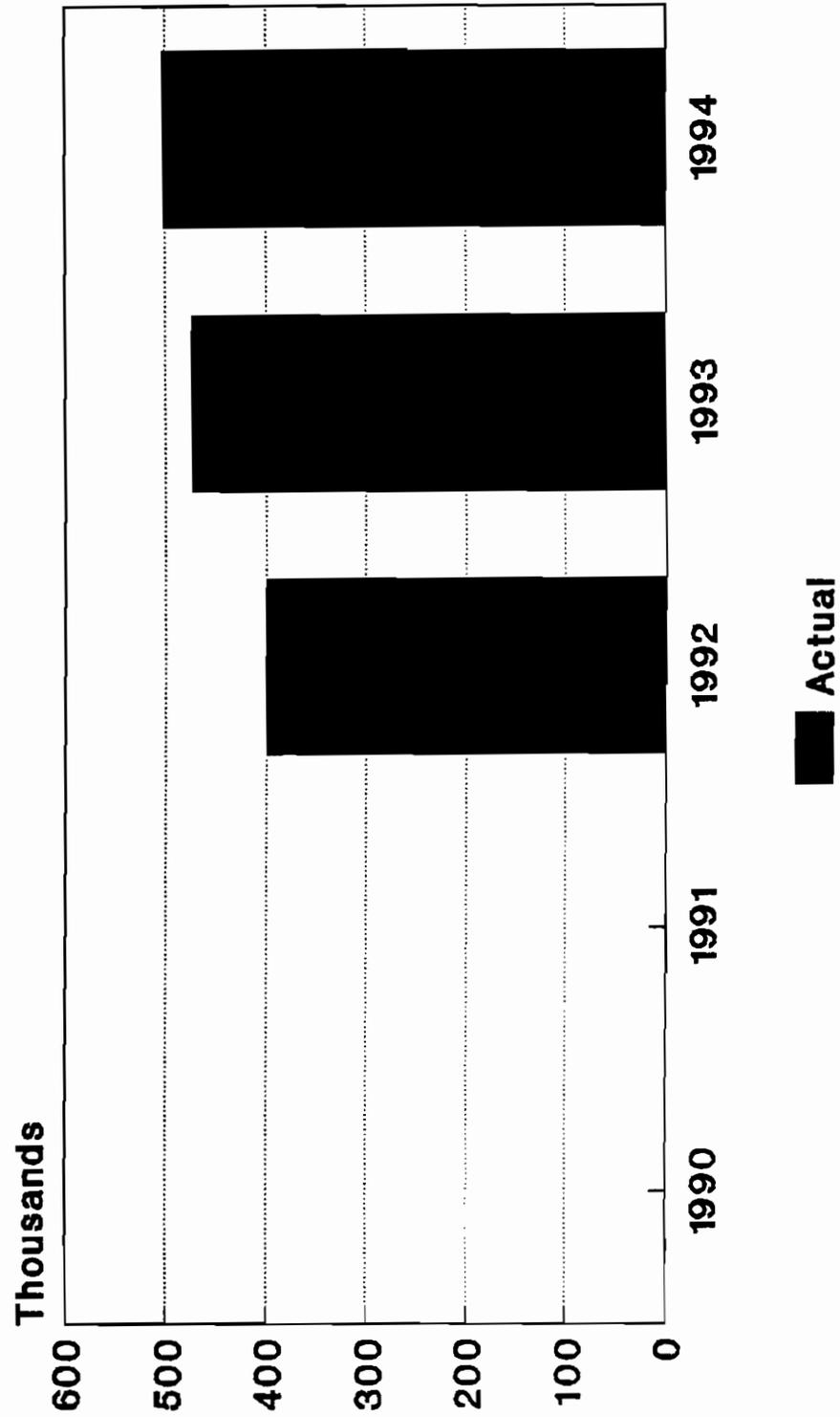
# Appropriations Fiscal Year 1993/94



Maintenance and Operations

Amounts in Dollars

# Expenditures Maintenance and Operations



### **ADMINISTRATIVE COMMENTS**

The fourteen percent plus reduction in this budget was the result of a reorganization which will allow for additional professional staff and a reduced dependency on consultantancies. This particular department was over-committed in terms of work-tasks and understaffed in terms of professional staff. Short-term planning activities are adequately staffed, but long-term planning staff was inadequate. Under the new organization this deficiency is being addressed. Additional areas of savings include supplies, publishing, and travel and training.

We are still in the process of refining this years' work program and we will be attempting to complete the most important on-going efforts, which will include the recreational plan, the revised coastal zone management plan, and an updated comprehensive plan. In addition, the Borough's planning regulations will be reviewed with an intent to make them more reasonable, appropriate and understandable. In particular, the zoning ordinance will be brought in line with the revised comprehensive plan.

### **MISSION STATEMENT**

To guide the orderly growth and development of the community.

### **OBJECTIVES/ACTIVITIES**

- ◆ Administer zoning and subdivision ordinances, Coastal Management Program and revising ordinances.
- ◆ Prepare comprehensive amendment to zoning and subdivision regulations.
- ◆ Complete update of the Comprehensive Plan/Coastal Zone Management Program including a Commercial Lands Study.
- ◆ Pursue Lewis Reef Industrial Park Development permits for private sector development.

- ◆ Provide for one-stop permit processing within the department by providing for permit intake and administration of DEC sewage and City building permit applications.
- ◆ Provide support to LEPC's effort to enhance an all hazards emergency response capability.
- ◆ Provide a planning process to designate specific locations for recommended parks facilities and, prepare conceptual design for these locations.
- ◆ Provide for an update of the Ketchikan Waterfront Development Plan with emphasis on the central waterfront area and the Stedman/Thomas neighborhood.
- ◆ Provide for a community based strategic planning exercise which would address Ketchikan's economic future.
- ◆ Manage Borough entitlement land in accordance with objectives developed in a revised Borough Entitlement Lands Management Plan.
- ◆ Prepare a land management plan outlining options for the acquisition/disposal of the Leask Lakes Tract.

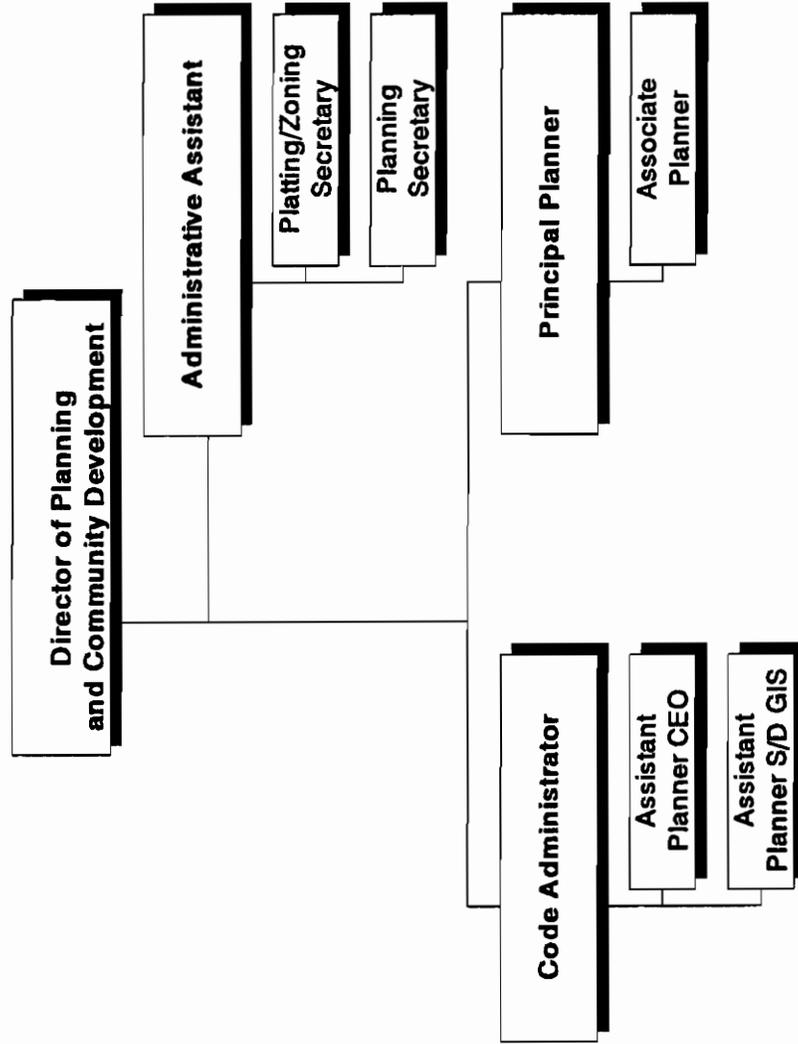
**FULL TIME EMPLOYEES**

|              |              |              |              |              |
|--------------|--------------|--------------|--------------|--------------|
| <u>89/90</u> | <u>90/91</u> | <u>91/92</u> | <u>92/93</u> | <u>93/94</u> |
| 8.00         | 8.00         | 8.00         | 7.00         | 9.00         |

# KETCHIKAN GATEWAY BOROUGH

## DEPARTMENT OF PLANNING AND COMMUNITY DEVELOPMENT

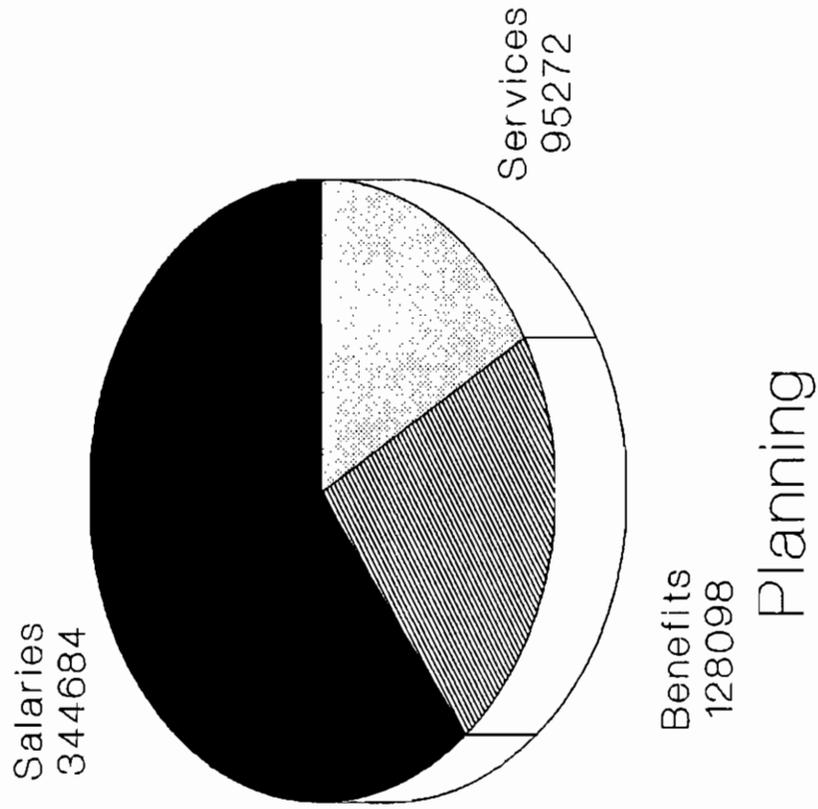
Fiscal Year 1993/94



**Ketchikan Gateway Borough**  
**FY 1993/94 BUDGET – APPROPRIATIONS**  
**GENERAL FUND – PLANNING DEPARTMENT**

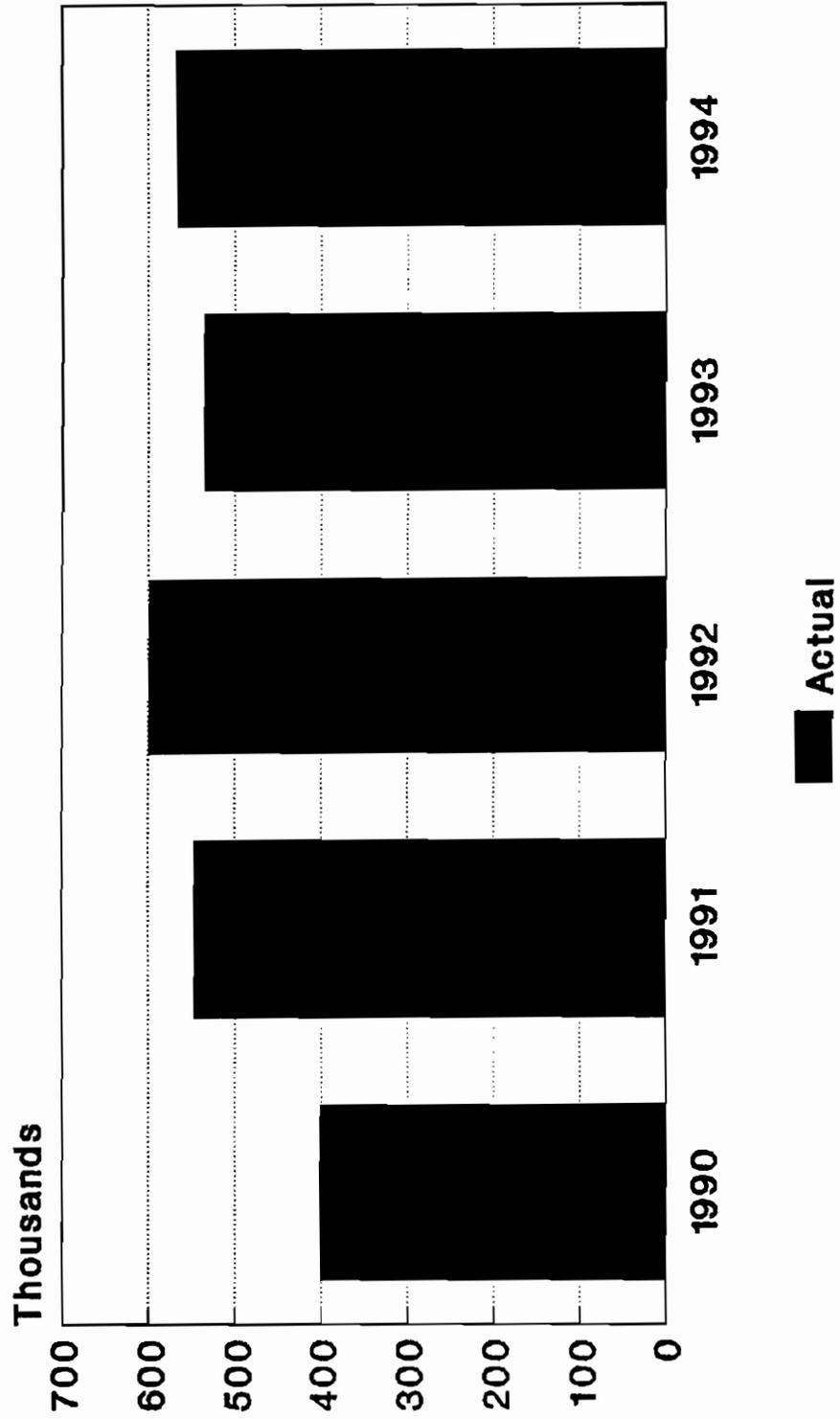
| Account No.               | Description                | FY 91/92<br>ACTUAL | FY 92/93<br>BUDGET | FY 92/93<br>ESTIMATE | FY 93/94<br>BUDGET | % CHANGE<br>1993 BUDGET | % OF TOTAL<br>DEPT BUDGET |
|---------------------------|----------------------------|--------------------|--------------------|----------------------|--------------------|-------------------------|---------------------------|
| 01 30 00 5100             | EMPLOYEE PAY               | 236,008            | 261,698            | 227,000              | 305,916            | 16.90%                  | 53.85%                    |
| 01 30 00 5110             | OVERTIME PAY               | 6,988              | 6,000              | 9,821                | 14,768             | 146.13%                 | 2.60%                     |
| 01 30 00 5120             | TEMPORARY PAY              | 26,604             | 10,534             | 29,000               | 15,000             | 42.40%                  | 2.64%                     |
| 01 30 00 5150             | PLANNING COMMISSION FEES   | 7,125              | 8,000              | 7,500                | 9,000              | 12.50%                  | 1.58%                     |
| 01 30 00 5200             | TAXES/BENEFITS             | 95,349             | 106,326            | 92,664               | 128,098            | 20.48%                  | 22.55%                    |
| 01 30 00 5300             | TRAVEL & TRAINING          | 25,374             | 12,500             | 9,500                | 14,217             | 13.74%                  | 2.50%                     |
| 01 30 00 5301             | PLANNING COMMISSION TRAVEL | 1,579              | 2,500              | 2,500                | 2,500              | 0.00%                   | 0.44%                     |
| 01 30 00 5500             | REIMBURSABLE EXPENSES      | 2,969              | 4,100              | 4,100                | 3,920              | -4.39%                  | 0.69%                     |
| 01 30 00 6010             | SUPPLIES                   | 10,364             | 11,200             | 14,010               | 8,560              | -23.57%                 | 1.51%                     |
| 01 30 00 6020             | DUES & PUBLICATIONS        | 1,007              | 2,500              | 1,850                | 1,913              | -23.48%                 | 0.34%                     |
| 01 30 00 6030             | PUBLISHING EXPENSE         | 9,943              | 9,000              | 8,400                | 5,000              | -44.44%                 | 0.88%                     |
| 01 30 00 6060             | RENTALS                    | 4,100              | 4,000              | 4,000                | 600                | -85.00%                 | 0.11%                     |
| 01 30 00 6070             | POSTAGE EXPENSE            | 3,980              | 3,800              | 4,100                | 4,000              | 5.26%                   | 0.70%                     |
| 01 30 00 6080             | PROFESSIONAL SERVICES      | 136,107            | 102,000            | 65,000               | 27,000             | -73.53%                 | 4.75%                     |
| 01 30 00 6090             | CONTRACTUAL SERVICES       | 8,184              | 83,000             | 17,900               | 15,000             | -81.93%                 | 2.64%                     |
| 01 30 00 6330             | TELEPHONE                  | 8,654              | 7,000              | 9,300                | 8,000              | 14.29%                  | 1.41%                     |
| 01 30 00 6450             | EQUIPMENT MAINTENANCE      | 2,708              | 3,000              | 9,226                | 4,562              | 52.07%                  | 0.80%                     |
| 01 30 00 6510             | COMPUTER LEASE/PURCHASE    | 1,896              | 1,520              | 0                    | 0                  | -100.00%                | 0.00%                     |
| 01 30 00 6530             | EQUIPMENT PURCHASE         | 10,528             | 23,000             | 20,000               | 0                  | -100.00%                | 0.00%                     |
| <b>Total Expenditures</b> |                            | <b>599,467</b>     | <b>661,678</b>     | <b>535,871</b>       | <b>568,054</b>     | <b>-14.15%</b>          | <b>100.00%</b>            |

# Appropriations Fiscal Year 1993/94



Amounts in Dollars

# Expenditures Planning



**DEPARTMENT: Economic Development**

**DIVISION: General Government**

**ADMINISTRATIVE COMMENT**

The economic development activities funded by the Borough were carefully reviewed by the Assembly and new funding priorities were established. While economic development continues as an important activity, there is an identified need to insure the broadest and most concrete "bang for the buck". There will be an effort initiated to monitor and evaluate the benefit of currently approved expenditures as well to identify economic issues or opportunities that merit new or enhanced funding.

**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – APPROPRIATIONS**

**GENERAL FUND – ECONOMIC DEVELOPMENT/DAYCARE ASSISTANCE**

| <b>Account No.</b>        | <b>Description</b>    | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> | <b>% CHANGE<br/>1993 BUDGET</b> | <b>% OF TOTAL<br/>DEPT BUDGET</b> |
|---------------------------|-----------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------------|-----------------------------------|
| 01 35 01 5100             | EMPLOYEE PAY          | 28,336                     | 29,138                     | 33,671                       | 42,531                     | 45.96%                          | 55.78%                            |
| 01 35 01 5110             | OVERTIME PAY          |                            | 0                          | 1200                         | 2016                       | N/A                             | 2.64%                             |
| 01 35 01 5120             | TEMPORARY PAY         | 930                        | 1,500                      | 1,700                        | 1,850                      | 23.33%                          | 2.43%                             |
| 01 35 01 5200             | TAXES/BENEFITS        | 13,038                     | 12,105                     | 12,110                       | 15,830                     | 30.77%                          | 20.76%                            |
| 01 35 01 5300             | TRAVEL & TRAINING     | 704                        | 1,466                      | 1,758                        | 1,618                      | 10.37%                          | 2.12%                             |
| 01 35 01 6010             | SUPPLIES              | 1,304                      | 1,800                      | 1,882                        | 2,070                      | 15.00%                          | 2.71%                             |
| 01 35 01 6020             | DUES & PUBLICATIONS   | 44                         | 50                         | 0                            | 0                          | -100.00%                        | 0.00%                             |
| 01 35 01 6060             | RENTALS               | 4,712                      | 0                          | 4,650                        | 7,128                      | N/A                             | 9.35%                             |
| 01 35 01 6070             | POSTAGE EXPENSE       | 198                        | 525                        | 480                          | 500                        | -4.76%                          | 0.66%                             |
| 01 35 01 6090             | CONTRACTUAL SERVICES  | 0                          | 0                          | 210                          | 504                        | N/A                             | 0.66%                             |
| 01 35 01 6310             | ELECTRICITY           | 0                          | 0                          | 110                          | 490                        | N/A                             | 0.64%                             |
| 01 35 01 6320             | WATER                 | 0                          | 0                          | 40                           | 130                        | N/A                             | 0.17%                             |
| 01 35 01 6330             | TELEPHONE             | 1,303                      | 1,500                      | 1,353                        | 1,353                      | -9.80%                          | 1.77%                             |
| 01 35 01 6340             | SEWER                 | 0                          | 0                          | 40                           | 130                        | N/A                             | 0.17%                             |
| 01 35 01 6450             | EQUIPMENT MAINTENANCE | 275                        | 690                        | 250                          | 100                        | -85.51%                         | 0.13%                             |
| 01 35 01 6530             | EQUIPMENT PURCHASE    | 683                        | 1,850                      | 4,600                        | 0                          | -100.00%                        | 0.00%                             |
| <b>Total Expenditures</b> |                       | <b>51,527</b>              | <b>50,624</b>              | <b>64,054</b>                | <b>76,250</b>              | <b>50.62%</b>                   | <b>100.00%</b>                    |

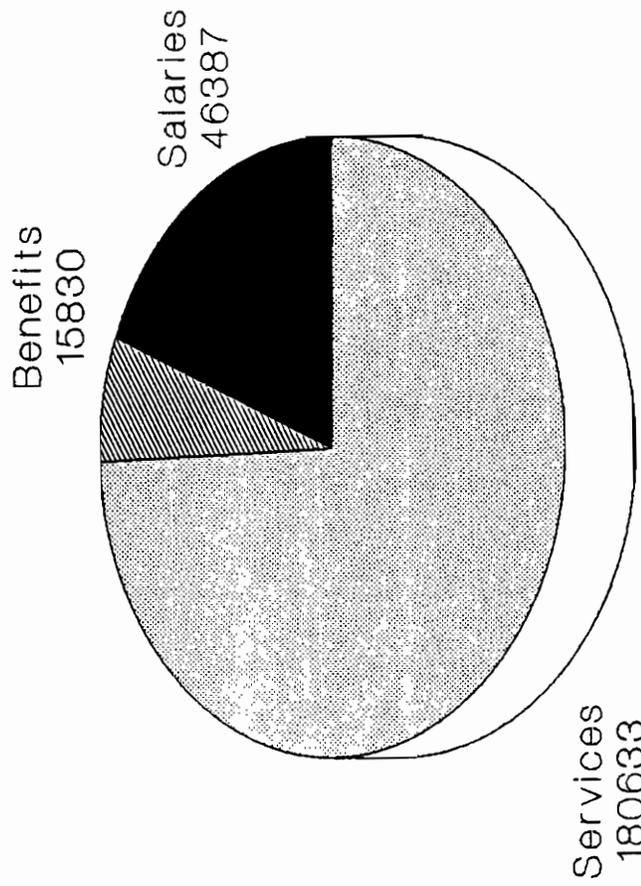
**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – APPROPRIATIONS**

**GENERAL FUND – ECONOMIC DEVELOPMENT**

| <b>Account No.</b>                                      | <b>Description</b>   | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> |
|---|----------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| <b><u>UNIVERSITY OF ALASKA SOUTHEAST, KETCHIKAN</u></b> |                      |                            |                            |                              |                            |
| 01 35 10 6090   | CONTRACTUAL SERVICES | 50,000                     | 51,500                     | 51,500                       | 41,200                     |
| <b><u>SOUTHEAST SYMPHONY</u></b>                        |                      |                            |                            |                              |                            |
| 01 35 11 6090   | CONTRACTUAL SERVICES | 0                          | 3,500                      | 3,500                        | 0                          |
| <b><u>KETCHIKAN AREA ARTS &amp; HUMANITIES</u></b>      |                      |                            |                            |                              |                            |
| 01 35 12 6090   | CONTRACTUAL SERVICES | 39,000                     | 15,750                     | 20,250                       | 16,200                     |
| <b><u>KETCHIKAN VISITORS BUREAU</u></b>                 |                      |                            |                            |                              |                            |
| 01 35 13 6090   | CONTRACTUAL SERVICES | 55,000                     | 55,000                     | 55,000                       | 69,200                     |
| <b><u>OVERALL ECONOMIC DEVELOPMENT PLAN</u></b>         |                      |                            |                            |                              |                            |
| 01 35 14 5120   | TEMPORARY PAY        | 5,000                      | 0                          | 0                            | 0                          |
| 01 35 14 6090   | CONTRACTUAL SERVICES | 45,780                     | 50,000                     | 50,000                       | 40,000                     |
| <b><u>COMMUNITY PROMOTION</u></b>                       |                      |                            |                            |                              |                            |
| 01 35 15 6090   | CONTRACTUAL SERVICES | 1,074                      | 0                          | 0                            | 0                          |
| <b><u>SOUTHEAST MARKETING COUNCIL</u></b>               |                      |                            |                            |                              |                            |
| 01 35 16 6090   | CONTRACTUAL SERVICES | 27,500                     | 31,500                     | 31,500                       | 0                          |
| <b><u>WHITMAN LAKE DAM</u></b>                          |                      |                            |                            |                              |                            |
| 01 35 17 6090   | CONTRACTUAL SERVICES | 0                          | 6,831                      | 6,831                        | 0                          |
| <b>Total Economic Development</b>                       |                      | <b>223,354</b>             | <b>214,081</b>             | <b>218,581</b>               | <b>166,600</b>             |

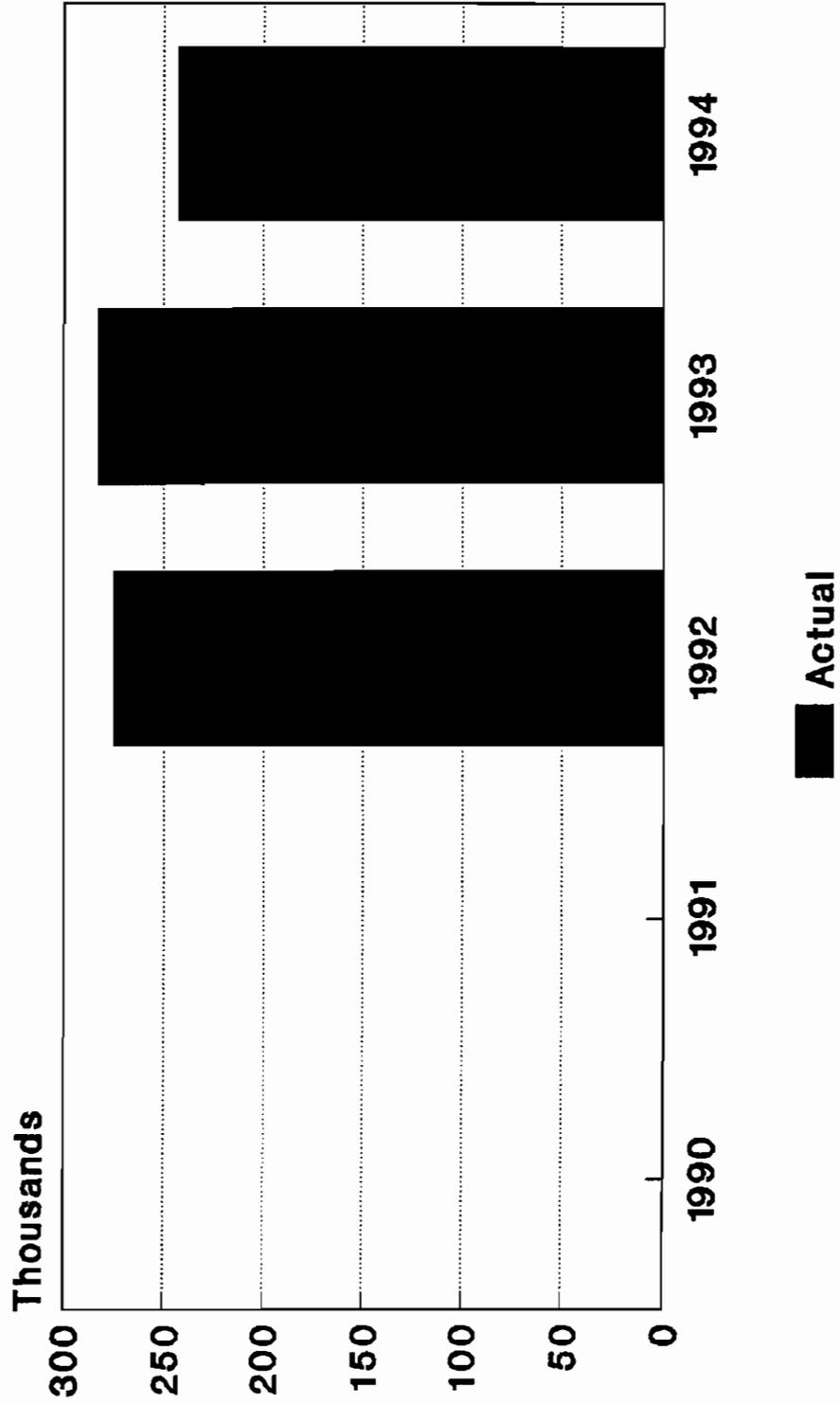
# Appropriations Fiscal Year 1993/94



Economic Development

Amounts in Dollars

# Expenditures Economic Development



**DEPARTMENT: Non-Departmental**

**DIVISION: General Government**

**ADMINISTRATIVE COMMENT**

This budget activity covers excess liability insurance, supplies, contractual services and equipment purchases having benefits that overlap into several departments.

**Ketchikan Gateway Borough**

**FY94 – BUDGET WORKSHEET**

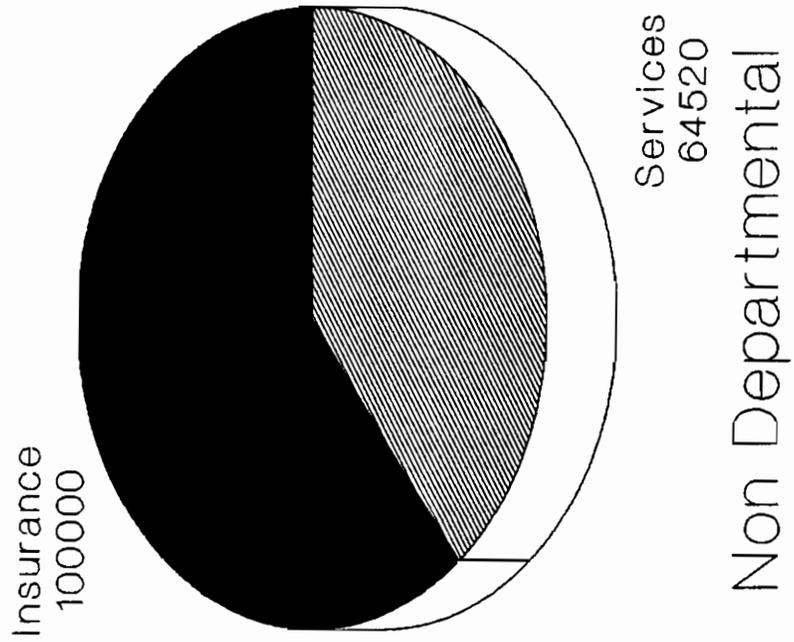
**GENERAL FUND – NON DEPARTMENTAL**

| <b>Account No.</b>        | <b>Description</b>             | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> |
|---------------------------|--------------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| 01 36 00 6205             | INSURANCE – EXCESS LIABILITY   | 100,040                    | 95,000                     | 95,000                       | 100,000                    |
| 01 36 00 6210             | INSURANCE – HEALTH             | 409,990                    | 447,821                    | 447,821                      | 452,421                    |
| 01 36 00 6211             | INSURANCE – HEALTH ALLOCATION  | (409,404)                  | (447,821)                  | (447,821)                    | (452,421)                  |
| 01 36 00 6220             | INSURANCE – WORKERS' COMP      | 36,729                     | 67,673                     | 67,673                       | 65,750                     |
| 01 36 00 6221             | INSURANCE – W. C. ALLOCATION   | (72,614)                   | (67,673)                   | (67,673)                     | (65,750)                   |
| 01 36 00 6230             | INSURANCE – ESD (unemployment) | 14,881                     | 25,566                     | 25,566                       | 43,796                     |
| 01 36 00 6231             | INSURANCE – ESD ALLOCATION     | (14,881)                   | (25,566)                   | (25,566)                     | (43,796)                   |
| 01 36 00 6240             | RETIREMENT                     | 328,287                    | 334,084                    | 334,084                      | 335,768                    |
| 01 36 00 6241             | RETIREMENT ALLOCATION          | (328,287)                  | (334,084)                  | (334,084)                    | (335,768)                  |
| 01 36 00 6250             | SOCIAL SECURITY (FICA)         | 233,696                    | 209,657                    | 209,657                      | 212,073                    |
| 01 36 00 6251             | SOCIAL SECURITY ALLOCATION     | (233,696)                  | (209,657)                  | (209,657)                    | (212,073)                  |
| <b>Total Expenditures</b> |                                | <b>64,741</b>              | <b>95,000</b>              | <b>95,000</b>                | <b>100,000</b>             |

**Ketchikan Gateway Borough**  
**FY 1993/94 BUDGET – APPROPRIATIONS**  
**GENERAL FUND – NON DEPARTMENTAL/REID BUILDING**

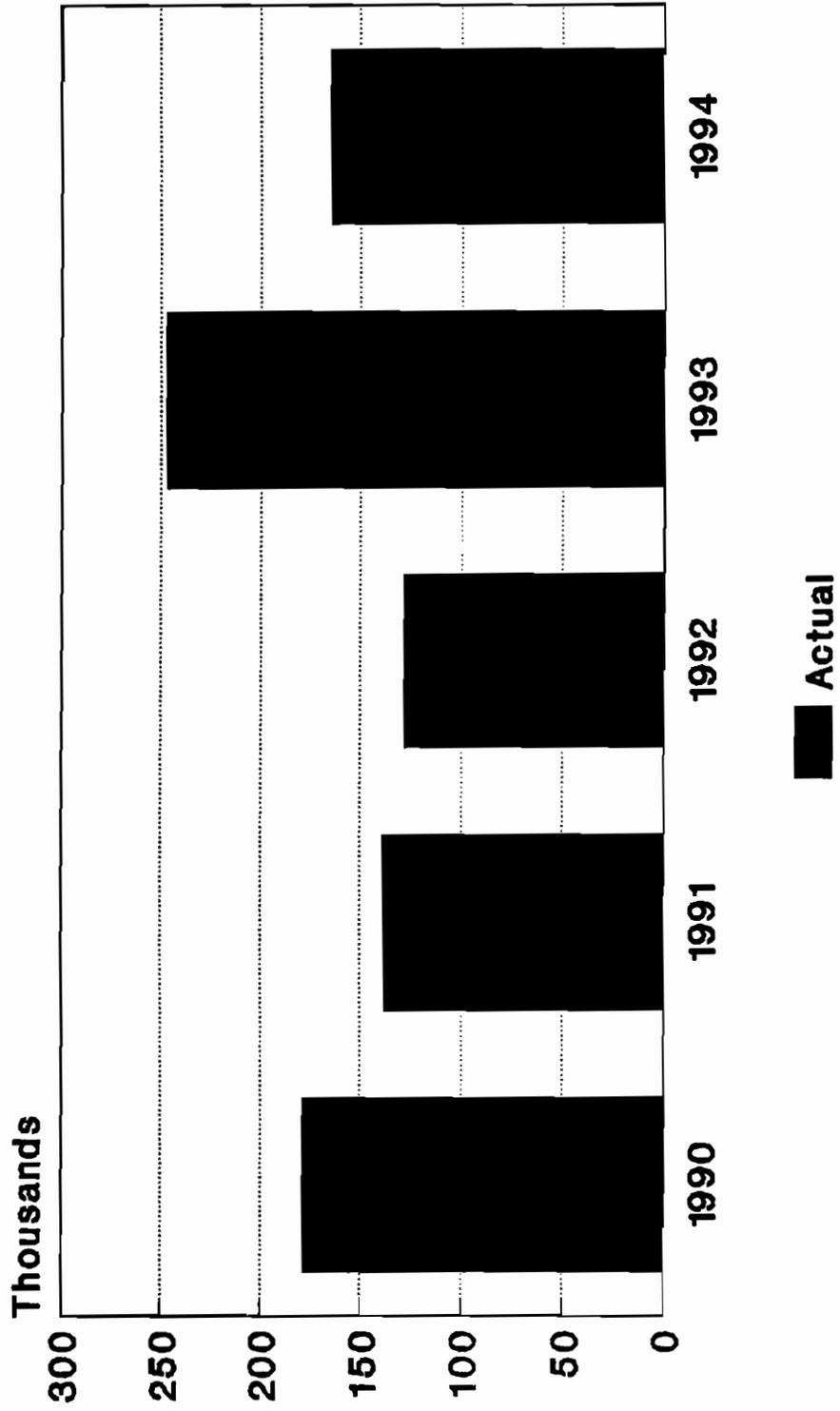
| Account No.               | Description             | FY 91/92<br>ACTUAL | FY 92/93<br>BUDGET | FY 92/93<br>ESTIMATE | FY 93/94<br>BUDGET | % CHANGE<br>1993 BUDGET | % OF TOTAL<br>DEPT BUDGET |
|---------------------------|-------------------------|--------------------|--------------------|----------------------|--------------------|-------------------------|---------------------------|
| 01 37 00 6010             | SUPPLIES                | 3,478              | 5,150              | 5,000                | 28,645             | 456.21%                 | 44.40%                    |
| 01 37 00 6060             | RENTALS                 | 3,768              | 43,500             | 43,500               | 0                  | -100.00%                | 0.00%                     |
| 01 37 00 6090             | CONTRACTUAL SERVICES    | 8,526              | 10,420             | 10,920               | 14,400             | 38.20%                  | 22.32%                    |
| 01 37 00 6310             | ELECTRICITY             | 8,498              | 13,760             | 12,000               | 8,000              | -41.86%                 | 12.40%                    |
| 01 37 00 6320             | WATER                   | 213                | 837                | 280                  | 300                | -64.16%                 | 0.46%                     |
| 01 37 00 6330             | TELEPHONE               | 904                | 4,000              | 850                  | 0                  | -100.00%                | 0.00%                     |
| 01 37 00 6340             | SEWER                   | 569                | 1,069              | 1,300                | 800                | -25.16%                 | 1.24%                     |
| 01 37 00 6350             | LANDFILL                | 1,118              | 2,250              | 1,100                | 1,250              | -44.44%                 | 1.94%                     |
| 01 37 00 6430             | BUILDING MAINTENANCE    | 15,666             | 20,000             | 20,000               | 0                  | -100.00%                | 0.00%                     |
| 01 37 00 6431             | HEATING FUEL            | 1,630              | 3,150              | 2,004                | 2,750              | -12.70%                 | 4.26%                     |
| 01 37 00 6510             | COMPUTER LEASE/PURCHASE | 18,720             | 10,919             | 10,919               | 0                  | -100.00%                | 0.00%                     |
| 01 37 00 6530             | EQUIPMENT PURCHASE      | 868                | 44,800             | 44,000               | 8,375              | -81.31%                 | 12.98%                    |
| <b>Total Expenditures</b> |                         | <b>63,958</b>      | <b>159,855</b>     | <b>151,873</b>       | <b>64,520</b>      | <b>-59.64%</b>          | <b>100.00%</b>            |

# Appropriations Fiscal Year 1993/94



Amounts in Dollars

# Expenditures Non-Departmental



**DEPARTMENT: Interfund Transfer**

**DIVISION: General Government**

**ADMINISTRATIVE COMMENT**

This budget activity is driven mostly by factors outside of the Borough's control. It includes transfers from the General Fund to specific funds, from Service Areas to the General Fund for Administrative Services, Transfers from the Land Trust to the General Fund.

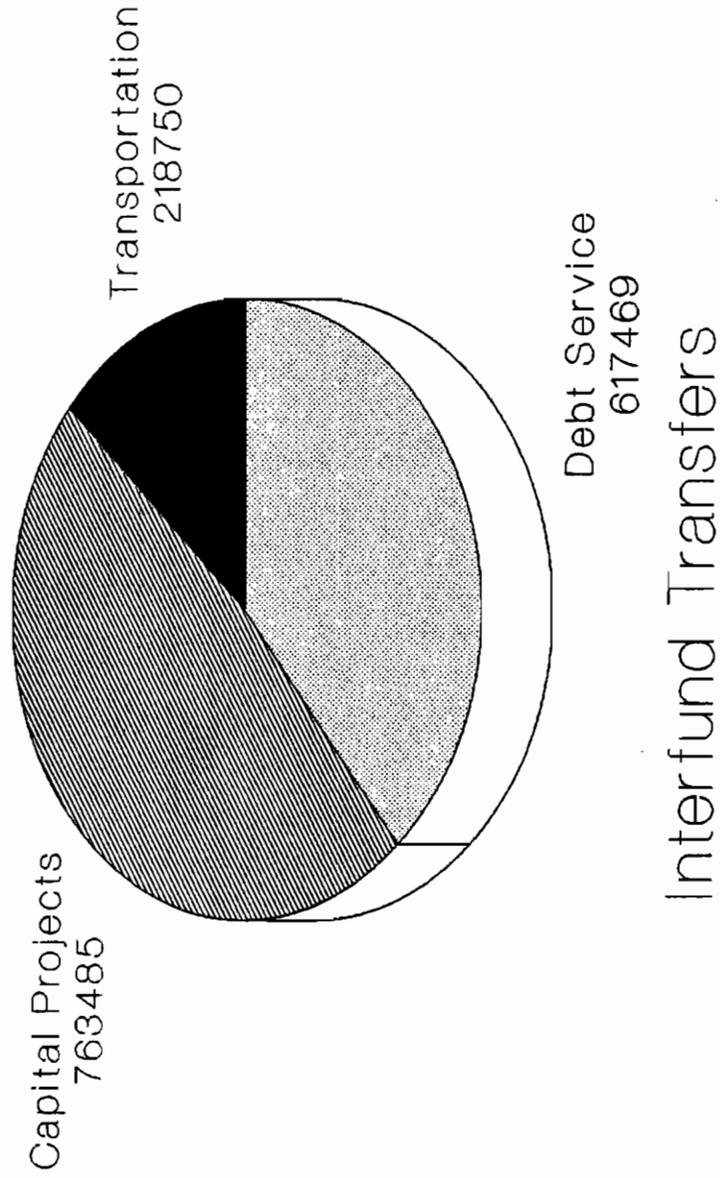
**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – APPROPRIATIONS**

**GENERAL FUND – INTERFUND TRANSFERS**

| <b>Account No.</b>       | <b>Description</b>          | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> |
|--------------------------|-----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| 01 38 00 6060            | RENTALS                     | 69,000                     | 0                          | 0                            | 0                          |
| 01 38 00 6601            | AIRPORT INTERFUND TRANSFER  | 716,643                    | 330,000                    | 140,304                      | 68,750                     |
| 01 38 00 6602            | TRANSIT INTERFUND TRANSIT   | 75,000                     | 95,000                     | 95,000                       | 150,000                    |
| 01 38 00 6603            | RECREATION INTERFUND TRANS  | 320,000                    | 485,000                    | 485,000                      | 0                          |
| 01 38 00 6604            | RECREATION CAPITAL PROJECTS | 0                          | 0                          | 0                            | 763,485                    |
| 01 38 00 6605            | BOND DEBT                   | 0                          | 0                          | 0                            | 617,469                    |
| <b>Total Expenditure</b> |                             | <b>1,180,643</b>           | <b>910,000</b>             | <b>720,304</b>               | <b>1,599,704</b>           |

# Appropriations Fiscal Year 1993/94



Amounts in Dollars

DEPARTMENT: **Automation**

DIVISION: **General Government**

**ADMINISTRATIVE COMMENT**

This is a new fund that was given its separate identity in order to insure that the Borough's automation needs are adequately addressed and done so in a systematic manner. As of now, the Borough has several local area networks (LANS), a few stand alone systems, software of questionable value and ownership and differing operating platforms. An Automation Committee was established which was charged with the responsibility of defining our automation needs and finding appropriate solutions.

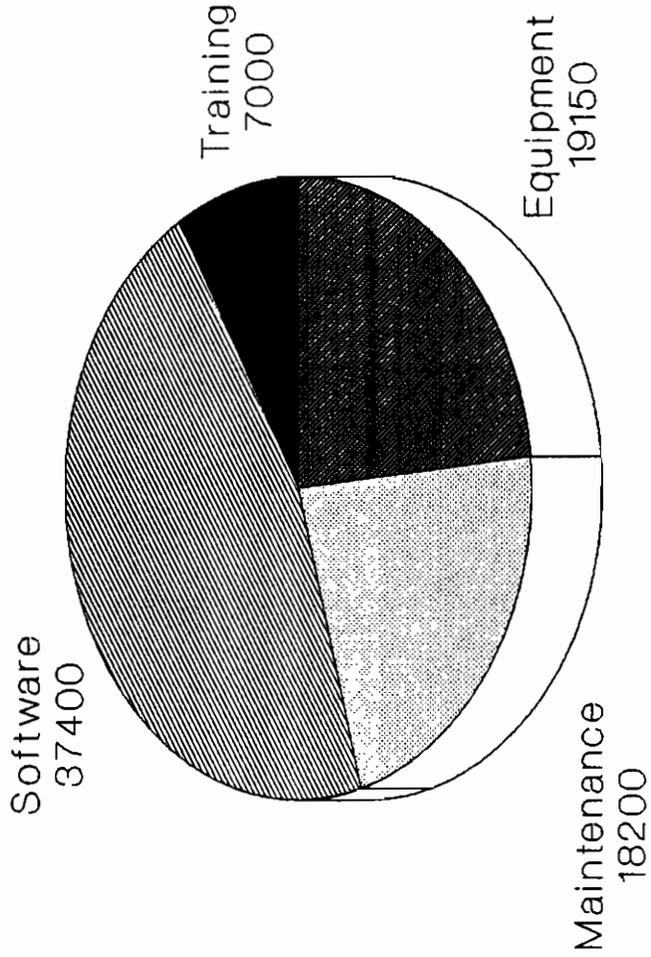
**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – APPROPRIATIONS**

**GENERAL FUND – AUTOMATION**

| <b>Account No.</b>        | <b>Description</b>    | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> |
|---------------------------|-----------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| 01 3900 5300              | TRAVEL AND TRAINING   |                            |                            |                              | 7,000                      |
| 01 3900 6015              | BOOKS AND SOFTWARE    |                            |                            |                              | 37,400                     |
| 01 3900 6450              | EQUIPMENT MAINTENANCE |                            |                            |                              | 18,200                     |
| 01 3900 6530              | EQUIPMENT PURCHASE    |                            |                            |                              | 19,150                     |
| <b>Total Expenditures</b> |                       |                            |                            |                              | <b>81,750</b>              |

# Appropriations Fiscal Year 1993/94



Automation

Amounts in Dollars

**ADMINISTRATIVE COMMENT**

In addition to the operational budget for the Borough School District, the Borough funds additional educational activities. The School District budget is in excess of six million dollars and is a separate budget. The Assembly only has the authority to establish the total available funding for the School District and has no discretion over budget line items.

Additional funding for community based programs was reduced from previous years. This year's funding was reduced from \$344,054 to \$277,488. Some of the activities funded were questioned as to whether the Borough has the authority to fund them. While the Assembly determined they did have the authority, they carefully reviewed each request for funding and, in some cases, reduced those requests significantly.

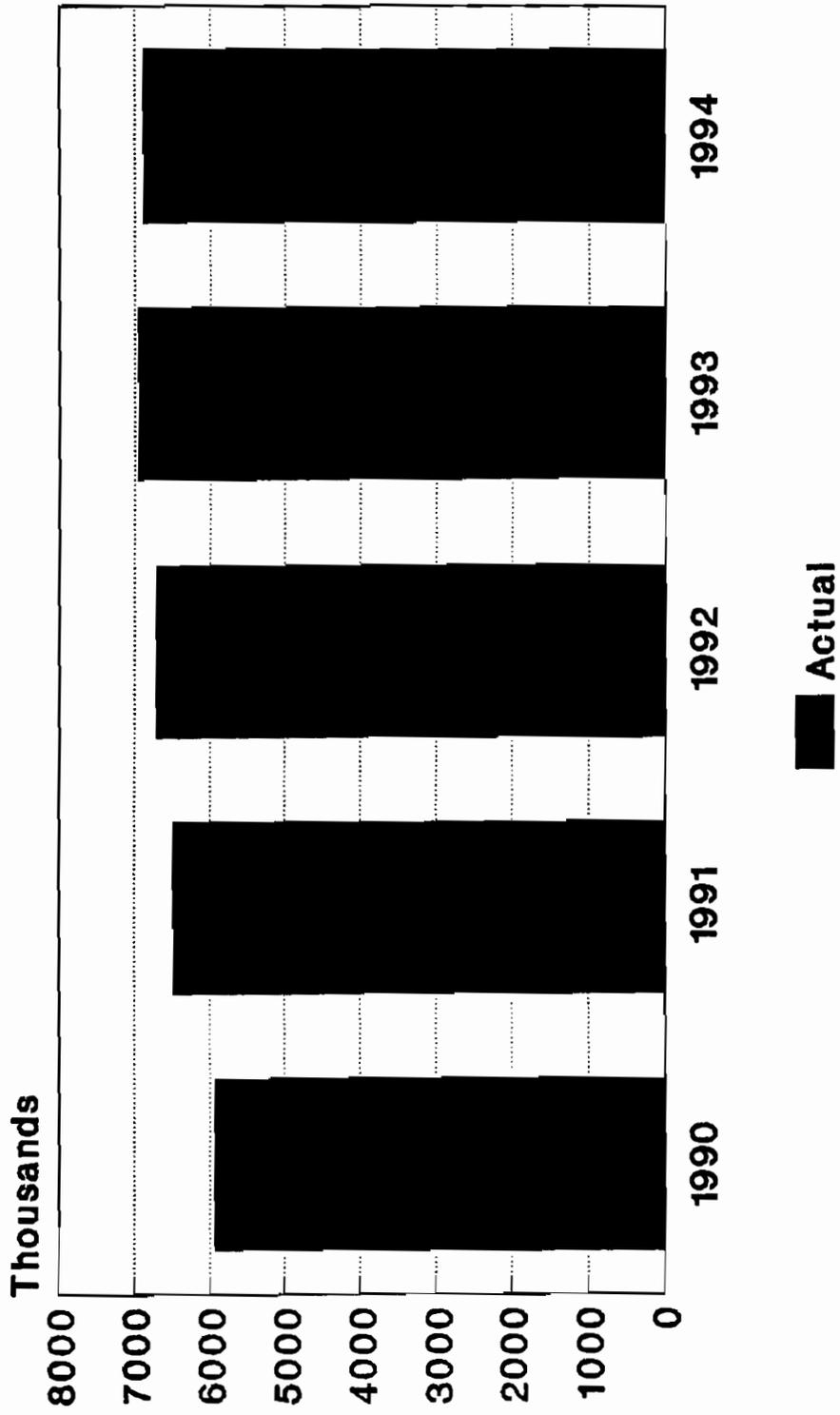
**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – APPROPRIATIONS**

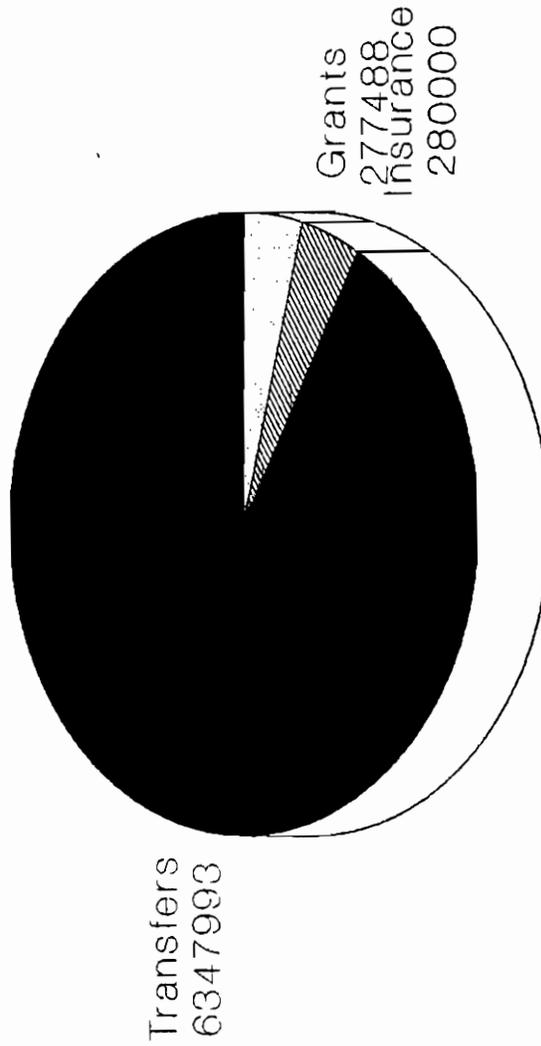
**GENERAL FUND – EDUCATION**

| <b>Account No.</b>                            | <b>Description</b>        | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> |
|---|---------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| <b><u>SCHOOL DISTRICT</u></b>                 |                           |                            |                            |                              |                            |
| 01 51 00 6100                                 | INSURANCE                 | 264,494                    | 280,000                    | 280,000                      | 280,000                    |
| 01 51 00 6600                                 | SCHOOL DISTRICT TRANSFERS | 6,093,861                  | 6,292,993                  | 6,347,993                    | 6,347,993                  |
| 01 51 00 6625                                 | TIMBER STUMPAGE           | 0                          | 55,000                     | 0                            | 0                          |
| <b>Total Expenditures</b>                     |                           | <b>6,358,355</b>           | <b>6,627,993</b>           | <b>6,627,993</b>             | <b>6,627,993</b>           |
| <b><u>COMMUNITY COLLEGE</u></b>               |                           |                            |                            |                              |                            |
| 01 52 00 6090                                 | CONTRACTUAL SERVICES      | 105,054                    | 105,485                    | 105,485                      | 84,388                     |
| <b><u>KETCHIKAN HEAD START</u></b>            |                           |                            |                            |                              |                            |
| 01 53 00 6090                                 | CONTRACTUAL SERVICES      | 6,000                      | 6,500                      | 6,500                        | 10,000                     |
| <b><u>KANAYAMA EXCHANGE</u></b>               |                           |                            |                            |                              |                            |
| 01 54 00 6090                                 | CONTRACTUAL SERVICES      | 0                          | 20,500                     | 20,500                       | 17,500                     |
| <b><u>KETCHIKAN YOUTH SERVICES</u></b>        |                           |                            |                            |                              |                            |
| 01 56 00 6090                                 | CONTRACTUAL SERVICES      | 95,000                     | 95,000                     | 95,000                       | 95,000                     |
| <b><u>KETCHIKAN ARTS &amp; HUMANITIES</u></b> |                           |                            |                            |                              |                            |
| 01 57 00 6090                                 | CONTRACTUAL SERVICES      | 25,000                     | 15,750                     | 20,250                       | 16,200                     |
| <b><u>ALASKANS FOR DRUG FREE YOUTH</u></b>    |                           |                            |                            |                              |                            |
| 01 58 00 6090                                 | CONTRACTUAL SERVICES      | 69,000                     | 68,000                     | 68,000                       | 54,400                     |
| <b><u>FACILITIES STUDY</u></b>                |                           |                            |                            |                              |                            |
| 01 59 00 6090                                 | CONTRACTUAL SERVICES      | 44,000                     | 0                          | 0                            | 0                          |
| <b>Total Expenditures</b>                     |                           | <b>344,054</b>             | <b>311,235</b>             | <b>315,735</b>               | <b>277,488</b>             |

# Expenditures Education



# Appropriations Fiscal Year 1993/94



Education

Amounts in Dollars

# **ENTERPRISE FUNDS**

**ADMINISTRATIVE COMMENTS**

Transportation Services is an enterprise fund that encompasses the airport operations, the ferry operation and the public transit system. This new department was the result of consolidation. The three divisions of this department were, at one time, heavily subsidized by the general fund. However, this year the subsidy for the airport has been reduced to less than \$75,000, the transit will receive \$150,000 in general funds, and the ferry will be unsubsidized. Except for extraordinary capital improvements it is anticipated that the airport can become self-sufficient.

The overall budget for this department was reduced by \$97,551 to a funding level of \$3,155,499. This reorganization included the reduction of supervisory personnel and the addition of needed technicians. The transit units lacked routine maintenance in the past and this reorganization should result in improved maintenance of all of the Borough's transportation assets.

**MISSION STATEMENT**

The primary mission of the Department of Borough Transportation Services is to provide safe and efficient transportation facilities for use by the general public. These facilities include Murphy's Seaplane Pullout, the Borough Transit Bus System, the Airport Ferry System and the Airport Field and Terminal Buildings. This shall be accomplished in compliance with all pertinent rules, regulations and safe operating practices.

**OBJECTIVES/ACTIVITIES**

- ◆ Provide a safe air transportation facility in compliance with federal, state and local regulations.
- ◆ Provide for acquisition of equipment and facilities that enhance the safety for the general public using the Borough's transportation services.
- ◆ Ensure training for personnel that promotes safety for air operations in compliance with regulations pertinent to the airport.
- ◆ Plan for and allocate resources necessary to promote transportation facility improvements.

- ◆ Develop capital improvement and equipment replacement programs.
- ◆ Develop and implement preventative maintenance programs for transportation facilities and equipment to ensure proper and safe operations.
- ◆ Provide for the support and coordination of all transportation resources to promote a safe and efficient transportation environment.
- ◆ Ensure compliance of transportation operation with all pertinent rules and regulations.
- ◆ Develop and maintain good communication link with other agencies and departments.
- ◆ Provide trained maintenance and emergency response personnel equipped to provide for the safe operation of aircraft and other equipment in support of air operations in compliance with all pertinent regulations and safe operating practices.
- ◆ Develop and implement a maintenance system that promotes quality preventative maintenance for all facilities, equipment and systems under airport responsibility.
- ◆ Provide a safe and comfortable facility for the efficient transfer of passengers.
- ◆ Plan and allocate resources to promote the improvement of the access system.

**FULL TIME EMPLOYEES**

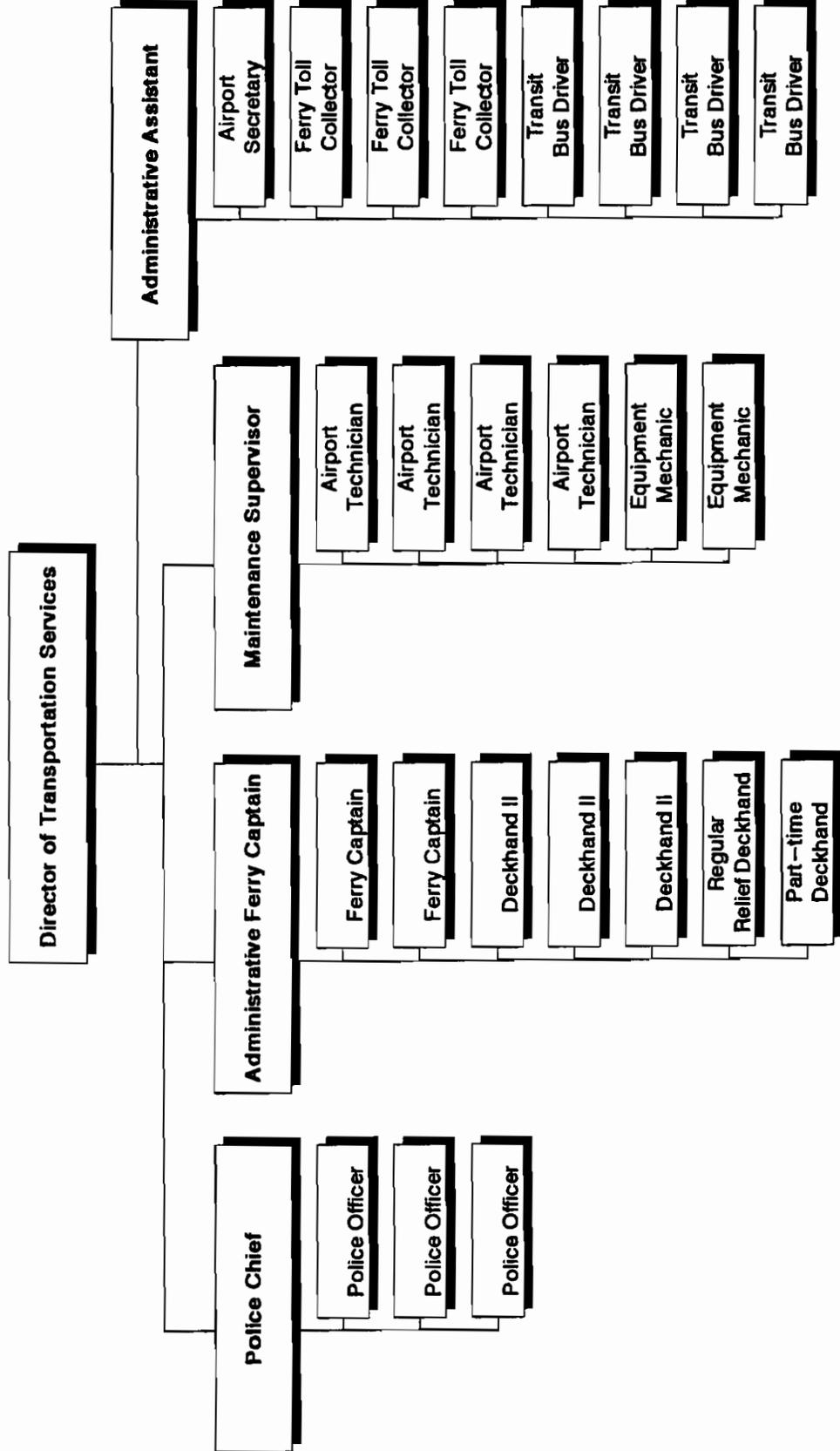
|              |              |              |              |              |
|--------------|--------------|--------------|--------------|--------------|
| <u>89/90</u> | <u>90/91</u> | <u>91/92</u> | <u>92/93</u> | <u>93/94</u> |
| 22.00        | 22.00        | 23.00        | 23.00        | 29.00*       |

\*Includes bus system employees formally in Transit.

# KETCHIKAN GATEWAY BOROUGH

## DEPARTMENT OF TRANSPORTATION SERVICES

Fiscal Year 1993/94



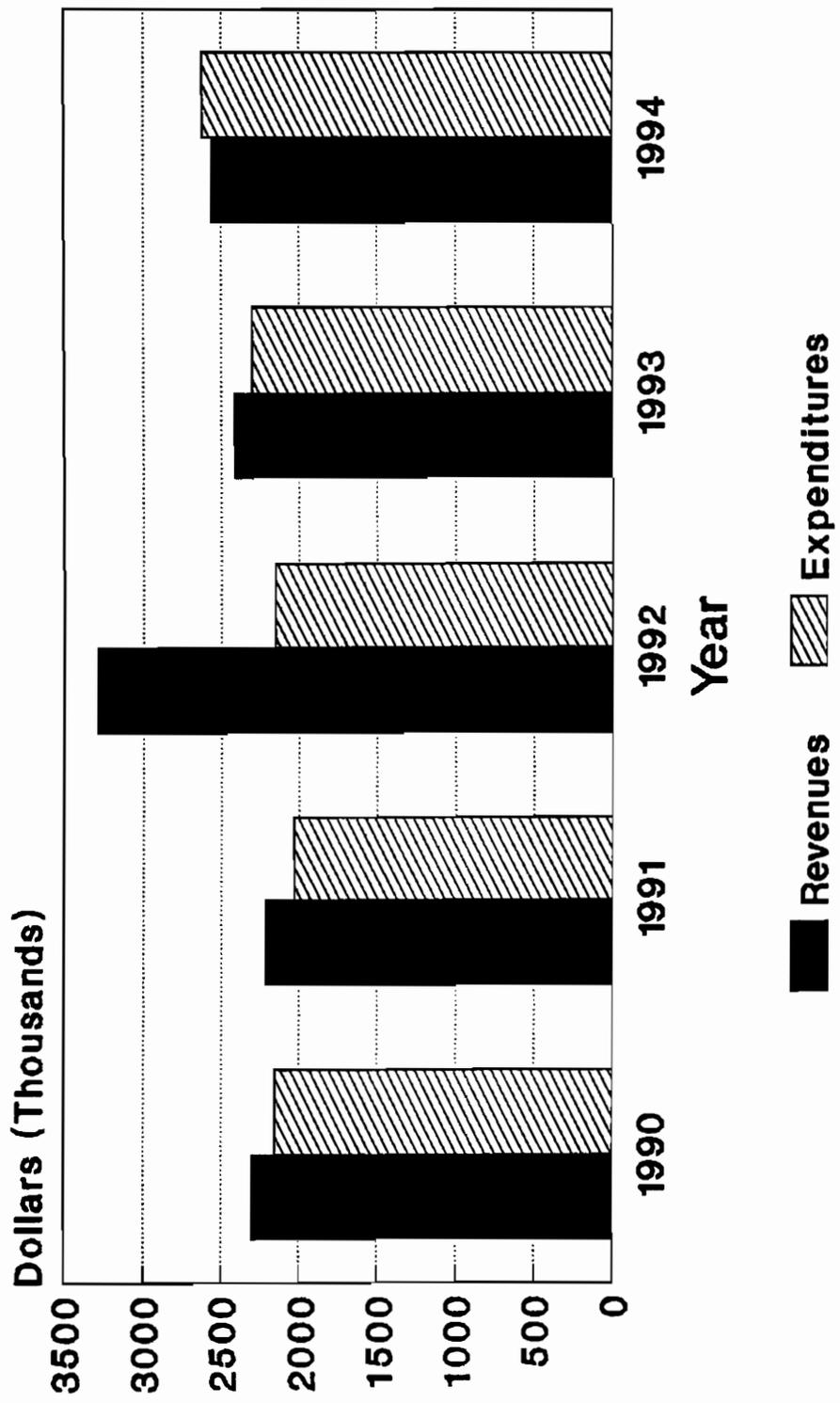
**KETCHIKAN GATEWAY BOROUGH**

**FY 1993/94 BUDGET – SUMMARY OF REVENUES AND APPROPRIATIONS**

**40 – TRANSPORTATION SERVICES – AIRPORT**

| <b>ACCOUNT</b> | <b>DESCRIPTION</b>                  | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> |
|----------------|-------------------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
|                | <b>FUNDS AVAILABLE JULY 1</b>       | 1,112,093                  | 1,129,531                  | 2,079,354                    | 2,010,877                  |
|                | <b>REVENUES</b>                     |                            |                            |                              |                            |
| 40-00          | Revenue From Other Govts            | 1,116,960                  | 592,000                    | 301,804                      | 383,750                    |
| 40-00          | Non-Operating                       | 16,393                     | 4,200                      | 4,252                        | 0                          |
| 40-60          | Field                               | 889,341                    | 791,170                    | 796,525                      | 750,850                    |
| 40-61          | Terminal                            | 381,671                    | 439,698                    | 448,910                      | 572,236                    |
| 40-62          | Ferry                               | 888,508                    | 856,750                    | 860,750                      | 848,500                    |
| 40-64          | Murphy's Seaplane                   | 0                          | 9,910                      | 4,150                        | 7,175                      |
|                | <b>TOTAL REVENUE</b>                | <b>3,292,873</b>           | <b>2,693,728</b>           | <b>2,416,391</b>             | <b>2,562,511</b>           |
|                | <b>LESS APPROPRIATIONS</b>          |                            |                            |                              |                            |
| 40-60          | Field                               | 628,264                    | 833,298                    | 638,478                      | 631,774                    |
| 40-61          | Terminal                            | 523,259                    | 1,069,664                  | 678,560                      | 699,633                    |
| 40-62          | Ferry                               | 991,358                    | 1,079,357                  | 884,221                      | 1,067,947                  |
| 40-63          | Administration                      | 0                          | 0                          | 82,575                       | 183,560                    |
| 40-64          | Murphy's Seaplane                   | 13,274                     | 17,681                     | 15,585                       | 41,134                     |
|                | <b>TOTAL APPROPRIATIONS</b>         | <b>2,156,155</b>           | <b>3,000,000</b>           | <b>2,299,419</b>             | <b>2,624,048</b>           |
|                | <b>DEPRECIATION/OTHER</b>           |                            |                            |                              |                            |
| 40-00          | Amortization of Contributed Capital | (114,551)                  | (114,551)                  | (114,551)                    | (114,551)                  |
| 40-69          | Depreciation                        | 284,008                    | 300,000                    | 300,000                      | 315,000                    |
|                | <b>TOTAL DEP/OTHER</b>              | <b>169,457</b>             | <b>185,449</b>             | <b>185,449</b>               | <b>200,449</b>             |
|                | <b>FUNDS AVAILABLE JUNE 30</b>      | <b>2,079,354</b>           | <b>637,810</b>             | <b>2,010,877</b>             | <b>1,748,891</b>           |

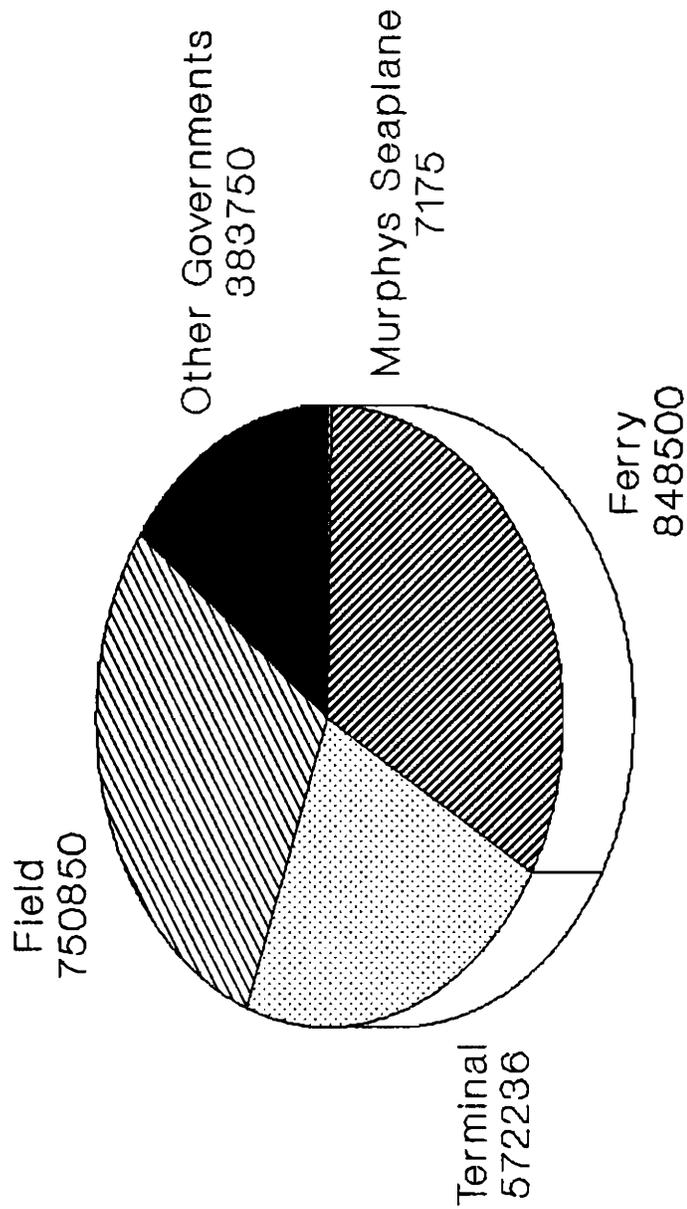
# Revenues/Expenditures Transportation Services - Airport



**KETCHIKAN GATEWAY BOROUGH**  
**FY 1993/94 BUDGET – SUMMARY OF REVENUES**  
**40 – TRANSPORTATION SERVICES – AIRPORT**

| ACCOUNT                         | DESCRIPTION                    | FY 91/92<br>ACTUAL | FY 92/93<br>BUDGET | FY 92/93<br>ESTIMATE | FY 93/94<br>BUDGET |
|---------------------------------|--------------------------------|--------------------|--------------------|----------------------|--------------------|
| <b>REVENUE FROM OTHER GOVTS</b> |                                |                    |                    |                      |                    |
| 4220                            | State Rev Sharing              | 65,240             | 0                  | 0                    | 0                  |
| 4240                            | Revenue From State             | 200,000            | 200,000            | 125,000              | 283,500            |
| 4260                            | State Fuel Tax Refund          | 28,964             | 26,500             | 36,500               | 31,500             |
| 4265                            | UMTA Grant – Ferry             | 37,113             | 35,500             | 0                    | 0                  |
| 4450                            | Trans from Gen Fund            | 785,643            | 330,000            | 140,304              | 68,750             |
|                                 | Total Revenue From Other Govts | 1,116,960          | 592,000            | 301,804              | 383,750            |
| <b>NON – OPERATING REVENUE</b>  |                                |                    |                    |                      |                    |
| 4305                            | Interest Income                | 16,393             | 4,200              | 4,252                | 0                  |
|                                 | Total Non Operating Revenue    | 16,393             | 4,200              | 4,252                | 0                  |
| <b>FIELD REVENUE</b>            |                                |                    |                    |                      |                    |
| 4510                            | Fuel Flowage                   | 40,516             | 39,000             | 40,000               | 36,500             |
| 4520                            | Rental Income                  | 25,194             | 26,000             | 27,000               | 28,000             |
| 4530                            | Landing Fees                   | 785,949            | 705,000            | 705,000              | 663,000            |
| 4540                            | Tie Down Charges               | 1,442              | 850                | 1,875                | 1,750              |
| 4550                            | Dock Fees                      | 349                | 320                | 600                  | 550                |
| 4555                            | Seaplane Dock Fees             | 16,799             | 16,500             | 18,250               | 17,500             |
| 4560                            | Call Out Fees                  | 0                  | 500                | 0                    | 0                  |
| 4570                            | Permit Fees                    | 381                | 150                | 275                  | 225                |
| 4580                            | Aircraft Parking Fees          | 3,589              | 2,350              | 3,400                | 3,200              |
| 4590                            | Misc. Field Revenue            | 15,122             | 500                | 125                  | 125                |
|                                 | Total Field Revenue            | 889,341            | 791,170            | 796,525              | 750,850            |
| <b>TERMINAL REVENUE</b>         |                                |                    |                    |                      |                    |
| 4610                            | Vehicle Parking                | 22,241             | 15,000             | 17,350               | 17,500             |
| 4620                            | Building Rentals               | 287,194            | 334,073            | 315,500              | 440,361            |
| 4630                            | Security Svc Charges           | 31,781             | 74,400             | 74,000               | 74,400             |
| 4640                            | Enplanment Fees                | 0                  | 0                  | 0                    | 0                  |
| 4660                            | Bldg Permits                   | 0                  | 75                 | 385                  | 75                 |
| 4670                            | Facility Use Fees              | 40,415             | 16,000             | 29,000               | 21,250             |
| 4680                            | Jetway Use Fees                | 0                  | 0                  | 12,500               | 18,500             |
| 4690                            | Misc Terminal Rev              | 40                 | 150                | 175                  | 150                |
|                                 | Total Terminal Revenue         | 381,671            | 439,698            | 448,910              | 572,236            |
| <b>FERRY REVENUE</b>            |                                |                    |                    |                      |                    |
| 4710                            | Ferry Fares                    | 876,508            | 855,750            | 855,750              | 842,500            |
| 4720                            | Rental Income                  | 12,000             | 0                  | 5,000                | 0                  |
| 4730                            | Call Out Fees                  | 0                  | 1,000              | 0                    | 0                  |
| 4999                            | Transportation – Ferry         | 0                  | 0                  | 0                    | 6,000              |
|                                 | Total Ferry Revenue            | 888,508            | 856,750            | 860,750              | 848,500            |
| <b>SEAPLANE REVENUE</b>         |                                |                    |                    |                      |                    |
| 4810                            | Fees – Murphy's                | 0                  | 9,910              | 4,150                | 7,175              |
| 4820                            | Fees – Seaplane Dock           | 0                  | 0                  | 0                    | 0                  |
|                                 | Total Seaplane Revenue         | 0                  | 9,910              | 4,150                | 7,175              |
| <b>GRAND TOTAL REVENUE</b>      |                                | <b>3,292,873</b>   | <b>2,693,728</b>   | <b>2,416,391</b>     | <b>2,562,511</b>   |

# Estimated Revenues Fiscal Year 1993/94



Transportation Services - Airport

Amounts In Dollars

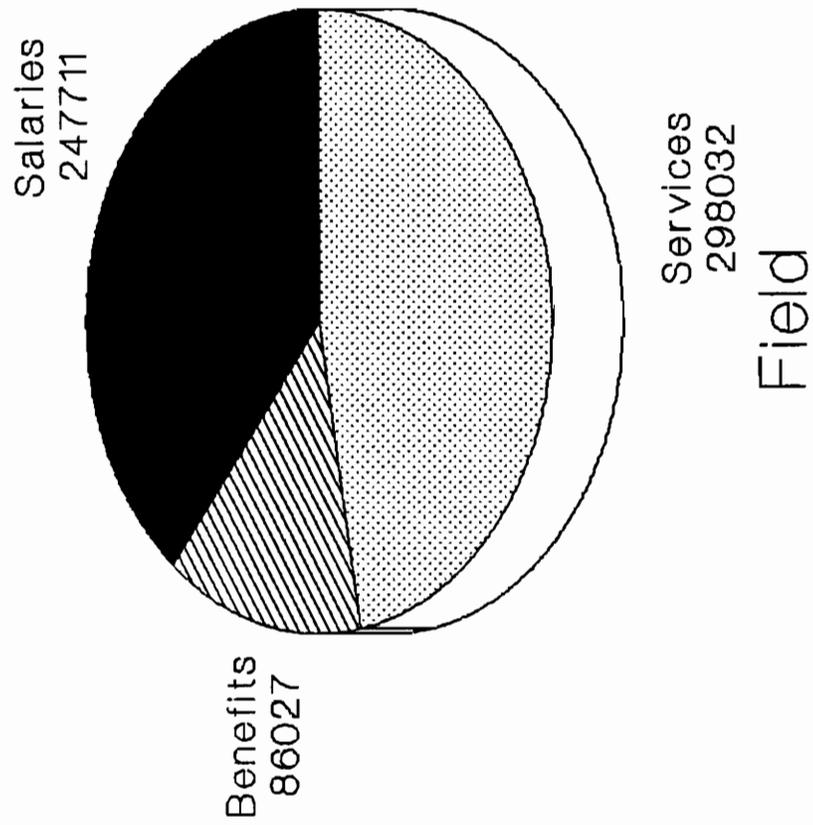
**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – APPROPRIATIONS**

**40 – TRANSPORTATION SERVICES – AIRPORT FIELD**

| <b>Account No.</b>            | <b>Description</b>      | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> | <b>% CHANGE<br/>1993 BUDGET</b> | <b>% OF TOTAL<br/>DEPT BUDGET</b> |
|-------------------------------|-------------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------------|-----------------------------------|
| 40 60 00 5100                 | EMPLOYEE PAY            | 232,492                    | 227,224                    | 223,500                      | 226,119                    | -0.49%                          | 35.79%                            |
| 40 60 00 5110                 | OVERTIME PAY            | 19,108                     | 29,031                     | 24,600                       | 21,592                     | -25.62%                         | 3.42%                             |
| 40 60 00 5120                 | TEMPORARY PAY           | 0                          | 16,500                     | 0                            | 0                          | -100.00%                        | 0.00%                             |
| 40 60 00 5200                 | TAXES/BENEFITS          | 101,718                    | 90,890                     | 83,500                       | 86,027                     | -5.35%                          | 13.62%                            |
| 40 60 00 5300                 | TRAVEL & TRAINING       | 9,339                      | 9,800                      | 8,500                        | 5,425                      | -44.64%                         | 0.86%                             |
| 40 60 00 6010                 | SUPPLIES                | 30,123                     | 40,000                     | 37,500                       | 521                        | -98.70%                         | 0.08%                             |
| 40 60 00 6011                 | OPERATING SUPPLIES      | 0                          | 0                          | 0                            | 36,250                     | N/A                             | 5.74%                             |
| 40 60 00 6020                 | DUES AND PUBLICATIONS   | 3,197                      | 3,220                      | 3,475                        | 3,250                      | 0.93%                           | 0.51%                             |
| 40 60 00 6070                 | POSTAGE                 | 772                        | 740                        | 740                          | 0                          | -100.00%                        | 0.00%                             |
| 40 60 00 6090                 | CONTRACTUAL SERVICES    | 31,230                     | 5,750                      | 550                          | 350                        | -93.91%                         | 0.06%                             |
| 40 60 00 6100                 | INSURANCE               | 92,203                     | 170,000                    | 100,000                      | 100,000                    | -41.18%                         | 15.83%                            |
| 40 60 00 6140                 | DEBT EXPENSE            | 21,303                     | 95,000                     | 20,000                       | 18,000                     | -81.05%                         | 2.85%                             |
| 40 60 00 6310                 | ELECTRICITY             | 10,542                     | 12,000                     | 12,000                       | 12,000                     | 0.00%                           | 1.90%                             |
| 40 60 00 6320                 | WATER                   | 4,773                      | 5,000                      | 5,000                        | 5,000                      | 0.00%                           | 0.79%                             |
| 40 60 00 6330                 | TELEPHONE               | 1,219                      | 1,800                      | 1,600                        | 1,440                      | -20.00%                         | 0.23%                             |
| 40 60 00 6410                 | DOCK MAINTENANCE        | 225                        | 2,500                      | 2,500                        | 5,700                      | 128.00%                         | 0.90%                             |
| 40 60 00 6420                 | FIELD MAINTENANCE       | 16,093                     | 30,500                     | 28,000                       | 22,850                     | -25.08%                         | 3.62%                             |
| 40 60 00 6430                 | BUILDING MAINTENANCE    | 2,654                      | 8,400                      | 6,500                        | 7,550                      | -10.12%                         | 1.20%                             |
| 40 60 00 6450                 | EQUIPMENT MAINTENANCE   | 30,871                     | 32,000                     | 28,000                       | 31,000                     | -3.13%                          | 4.91%                             |
| 40 60 00 6461                 | MOTOR FUEL & OIL        | 19,889                     | 24,000                     | 24,000                       | 24,000                     | 0.00%                           | 3.80%                             |
| 40 60 00 6510                 | COMPUTER LEASE-PURCHASE | 513                        | 513                        | 513                          | 0                          | -100.00%                        | 0.00%                             |
| 40 60 00 6530                 | EQUIPMENT PURCHASE      | 0                          | 28,430                     | 28,000                       | 24,700                     | -13.12%                         | 3.91%                             |
| <b>Total Expenses – Field</b> |                         | <b>628,264</b>             | <b>833,298</b>             | <b>638,478</b>               | <b>631,774</b>             | <b>-24.18%</b>                  | <b>100.00%</b>                    |

# Appropriations Fiscal Year 1993/94



Amounts in Dollars

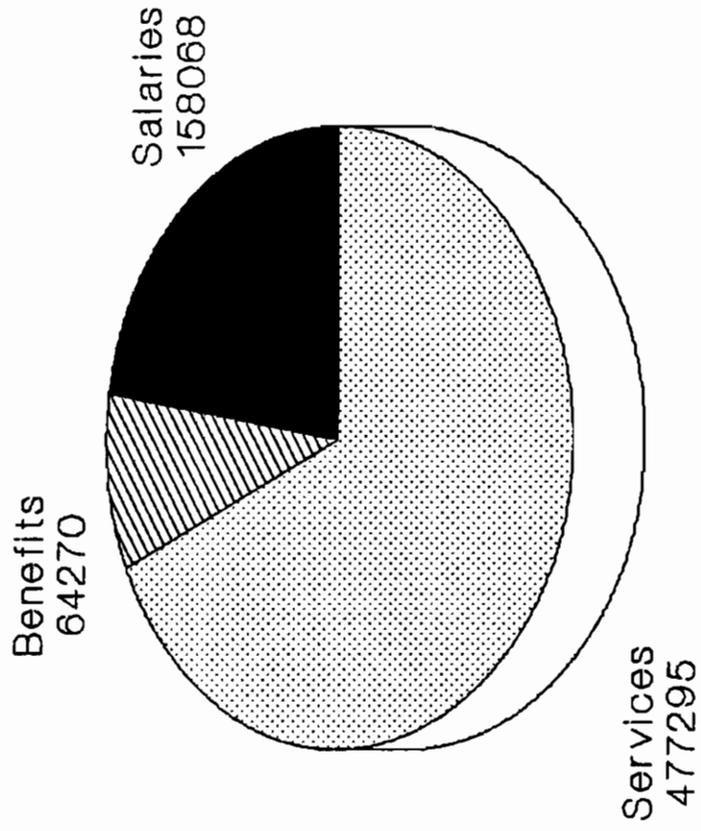
**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – APPROPRIATIONS**

**40 – TRANSPORTATION SERVICES – AIRPORT TERMINAL**

| <b>Account No.</b>               | <b>Description</b>      | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> | <b>% CHANGE<br/>1993 BUDGET</b> | <b>% OF TOTAL<br/>DEPT BUDGET</b> |
|----------------------------------|-------------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------------|-----------------------------------|
| 40 61 00 5100                    | EMPLOYEE PAY            | 165,138                    | 201,317                    | 158,364                      | 148,298                    | -26.34%                         | 21.20%                            |
| 40 61 00 5110                    | OVERTIME PAY            | 11,638                     | 15,099                     | 13,000                       | 9,770                      | -35.29%                         | 1.40%                             |
| 40 61 00 5120                    | TEMPORARY PAY           | 1,040                      | 0                          | 0                            | 0                          |                                 | 0.00%                             |
| 40 61 00 5200                    | TAXES/BENEFITS          | 68,570                     | 80,527                     | 64,500                       | 64,270                     | -20.19%                         | 9.19%                             |
| 40 61 00 5300                    | TRAVEL & TRAINING       | 4,111                      | 5,033                      | 3,400                        | 4,380                      | -12.97%                         | 0.63%                             |
| 40 61 00 5500                    | REIMBURSABLE EXPENSES   | 361                        | 850                        | 800                          | 0                          | -100.00%                        | 0.00%                             |
| 40 61 00 6010                    | OFFICE SUPPLIES         | 14,364                     | 12,500                     | 11,400                       | 4,845                      | -61.24%                         | 0.69%                             |
| 40 61 00 6011                    | OPERATING SUPPLIES      | 0                          | 0                          | 0                            | 0                          |                                 | 0.00%                             |
| 40 61 00 6020                    | DUES & PUBLICATIONS     | 1,954                      | 2,600                      | 1,200                        | 850                        | -67.31%                         | 0.12%                             |
| 40 61 00 6040                    | COMMUNITY PROMOTION     | 875                        | 0                          | 0                            | 0                          |                                 | 0.00%                             |
| 40 61 00 6070                    | POSTAGE EXPENSE         | 1,514                      | 1,550                      | 1,650                        | 0                          | -100.00%                        | 0.00%                             |
| 40 61 00 6090                    | CONTRACTUAL SERVICES    | 57,908                     | 62,870                     | 72,701                       | 68,600                     | 9.11%                           | 9.81%                             |
| 40 61 00 6100                    | INSURANCE               | 4,253                      | 8,500                      | 5,000                        | 5,000                      | -41.18%                         | 0.71%                             |
| 40 61 00 6140                    | DEBT EXPENSE            | 54,312                     | 187,464                    | 50,000                       | 50,000                     | -73.33%                         | 7.15%                             |
| 40 61 00 6310                    | ELECTRICITY             | 51,591                     | 53,000                     | 58,500                       | 54,000                     | 1.89%                           | 7.72%                             |
| 40 61 00 6320                    | WATER                   | 9,544                      | 9,500                      | 9,725                        | 9,700                      | 2.11%                           | 1.39%                             |
| 40 61 00 6330                    | TELEPHONE               | 2,890                      | 3,200                      | 3,400                        | 720                        | -77.50%                         | 0.10%                             |
| 40 61 00 6430                    | BUILDING MAINTENANCE    | 32,239                     | 31,388                     | 29,400                       | 65,450                     | 108.52%                         | 9.35%                             |
| 40 61 00 6431                    | HEATING FUEL            | 22,502                     | 26,500                     | 25,000                       | 25,000                     | -5.66%                          | 3.57%                             |
| 40 61 00 6450                    | EQUIPMENT MAINTENANCE   | 11,744                     | 18,950                     | 11,400                       | 7,000                      | -63.06%                         | 1.00%                             |
| 40 61 00 6510                    | COMPUTER LEASE/PURCHASE | 1,026                      | 1,026                      | 1,026                        | 0                          | -100.00%                        | 0.00%                             |
| 40 61 00 6530                    | EQUIPMENT PURCHASE      | 5,685                      | 17,790                     | 17,790                       | 38,000                     | 113.60%                         | 5.43%                             |
| 40 61 00 6540                    | CAPITAL IMPROVEMENTS    | 0                          | 330,000                    | 140,304                      | 143,750                    | -56.44%                         | 20.55%                            |
| <b>Total Expenses – Terminal</b> |                         | <b>523,259</b>             | <b>1,069,664</b>           | <b>678,560</b>               | <b>699,633</b>             | <b>-34.59%</b>                  | <b>100.00%</b>                    |

# Appropriations Fiscal Year 1993/94



Terminal

Amounts in Dollars

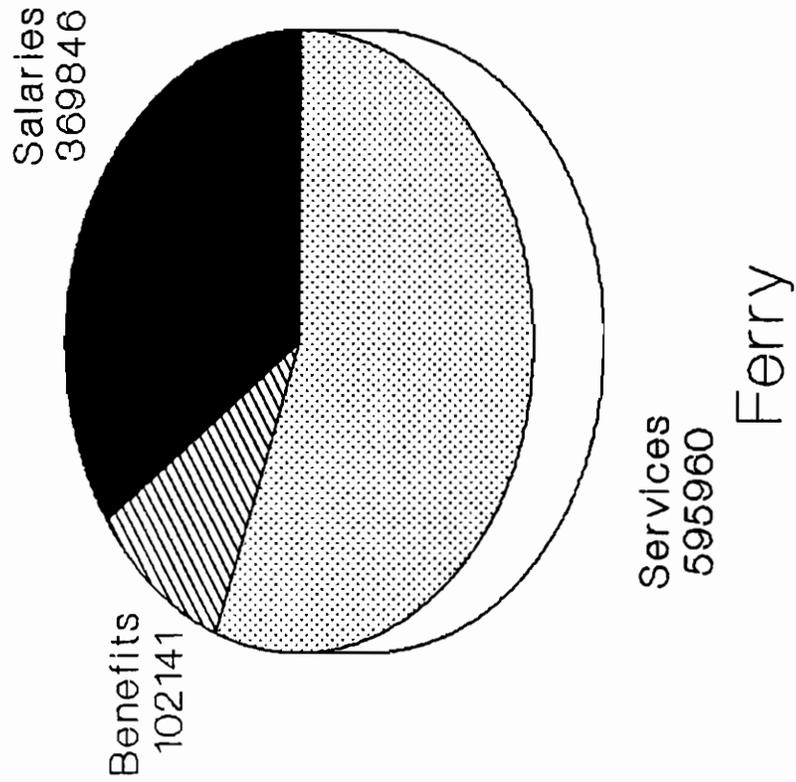
**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – APPROPRIATIONS**

**40 – TRANSPORTATION SERVICES – AIRPORT FERRY**

| <b>Account No.</b>            | <b>Description</b>       | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> | <b>% CHANGE<br/>1993 BUDGET</b> | <b>% OF TOTAL<br/>DEPT BUDGET</b> |
|-------------------------------|--------------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------------|-----------------------------------|
| 40 62 00 5100                 | EMPLOYEE PAY             | 345,961                    | 360,855                    | 325,700                      | 299,946                    | -16.88%                         | 28.09%                            |
| 40 62 00 5110                 | OVERTIME PAY             | 48,925                     | 55,933                     | 55,933                       | 45,600                     | -18.47%                         | 4.27%                             |
| 40 62 00 5120                 | TEMPORARY WAGES          | 34,775                     | 49,850                     | 49,850                       | 24,300                     | -51.25%                         | 2.28%                             |
| 40 62 00 5200                 | TAXES/BENEFITS           | 146,054                    | 137,125                    | 125,500                      | 102,141                    | -25.51%                         | 9.56%                             |
| 40 62 00 5300                 | TRAVEL & TRAINING        | 1,542                      | 2,750                      | 1,500                        | 1,050                      | -61.82%                         | 0.10%                             |
| 40 62 00 6010                 | SUPPLIES                 | 9,539                      | 10,500                     | 9,200                        | 10,250                     | -2.38%                          | 0.96%                             |
| 40 62 00 6020                 | DUES & PUBLICATIONS      | 1,406                      | 1,800                      | 1,200                        | 450                        | -75.00%                         | 0.04%                             |
| 40 62 00 6070                 | POSTAGE                  | 650                        | 740                        | 800                          | 0                          | -100.00%                        | 0.00%                             |
| 40 62 00 6090                 | CONTRACTUAL SERVICES     | 1,680                      | 13,760                     | 7,700                        | 7,060                      | -48.69%                         | 0.66%                             |
| 40 62 00 6100                 | INSURANCE                | 46,297                     | 85,000                     | 50,000                       | 50,000                     | -41.18%                         | 4.68%                             |
| 40 62 00 6140                 | DEBT EXPENSE             | 2,663                      | 12,381                     | 2,700                        | 2,700                      | -78.19%                         | 0.25%                             |
| 40 62 00 6150                 | OTHER EXPENSES           | 600                        | 0                          | 525                          | 0                          | N/A                             | 0.00%                             |
| 40 62 00 6310                 | ELECTRICITY              | 3,900                      | 9,900                      | 3,900                        | 3,900                      | -60.61%                         | 0.37%                             |
| 40 62 00 6330                 | TELEPHONE                | 1,219                      | 2,400                      | 2,200                        | 0                          | -100.00%                        | 0.00%                             |
| 40 62 00 6410                 | DOCK MAINTENANCE         | 11,854                     | 16,500                     | 36,000                       | 17,500                     | 6.06%                           | 1.64%                             |
| 40 62 00 6450                 | EQUIPMENT MAINTENANCE    | 586                        | 1,500                      | 1,500                        | 1,650                      | 10.00%                          | 0.15%                             |
| 40 62 00 6461                 | MOTOR FUEL & OIL         | 30,472                     | 42,000                     | 37,500                       | 37,000                     | -11.90%                         | 3.46%                             |
| 40 62 00 6470                 | FERRY MAINTENANCE        | 302,560                    | 256,500                    | 162,500                      | 232,500                    | -9.36%                          | 21.77%                            |
| 40 62 00 6510                 | COMPUTER LEASE--PURCHASE | 513                        | 513                        | 513                          | 0                          | -100.00%                        | 0.00%                             |
| 40 62 00 6530                 | EQUIPMENT PURCHASE       | 0                          | 19,350                     | 9,500                        | 14,400                     | -25.58%                         | 1.35%                             |
| 40 62 00 6540                 | CAPITAL IMPROVEMENT      | 162                        | 0                          | 0                            | 211,500                    | N/A                             | 19.80%                            |
| 40 62 00 6999                 | TICKET                   | 0                          | 0                          | 0                            | 6,000                      | N/A                             | 0.56%                             |
| <b>Total Expenses – Ferry</b> |                          | <b>991,358</b>             | <b>1,079,357</b>           | <b>884,221</b>               | <b>1,067,947</b>           | <b>-1.06%</b>                   | <b>100.00%</b>                    |

# Appropriations Fiscal Year 1993/94



Amounts in Dollars

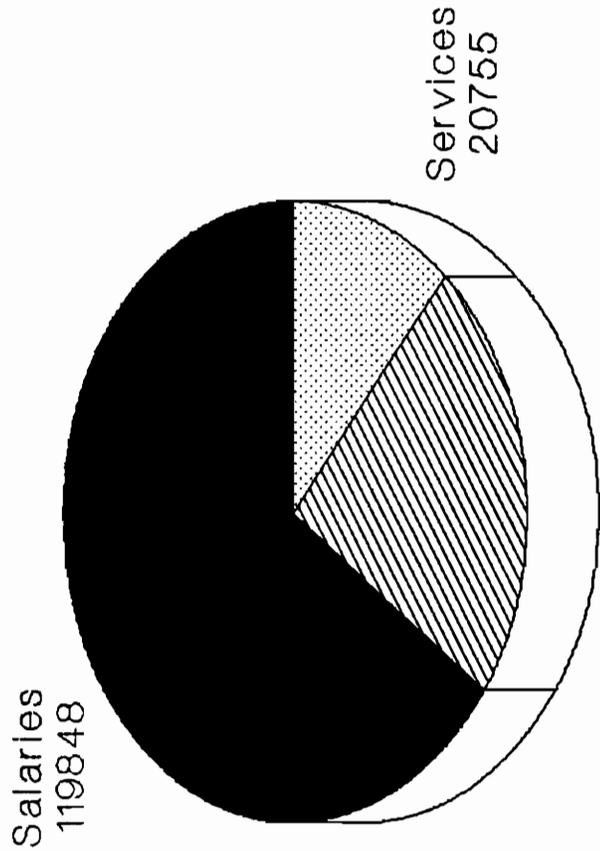
**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – APPROPRIATIONS**

**40 – TRANSPORTATION SERVICES – AIRPORT ADMINISTRATION**

| <b>Account No.</b>                     | <b>Description</b>    | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> | <b>% CHANGE<br/>1993 BUDGET</b> | <b>% OF TOTAL<br/>DEPT BUDGET</b> |
|--|-----------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------------|-----------------------------------|
| 40 63 00 5100                          | EMPLOYEE PAY          | 0                          | 0                          | 65,000                       | 118,643                    | N/A                             | 64.63%                            |
| 40 63 00 5110                          | OVERTIME PAY          | 0                          | 0                          | 25                           | 1,205                      | N/A                             | 0.66%                             |
| 40 63 00 5200                          | TAXES/BENEFITS        | 0                          | 0                          | 17,550                       | 42,957                     | N/A                             | 23.40%                            |
| 40 63 00 5300                          | TRAVEL & TRAINING     | 0                          | 0                          | 0                            | 3,625                      | N/A                             | 1.97%                             |
| 40 63 00 5500                          | REIMBURSABLE EXPENSES | 0                          | 0                          | 0                            | 1,130                      | N/A                             | 0.62%                             |
| 40 63 00 6010                          | SUPPLIES              | 0                          | 0                          | 0                            | 1,740                      | N/A                             | 0.95%                             |
| 40 63 00 6020                          | DUES AND PUBLICATIONS | 0                          | 0                          | 0                            | 500                        | N/A                             | 0.27%                             |
| 40 63 00 6070                          | POSTAGE               | 0                          | 0                          | 0                            | 1,300                      | N/A                             | 0.71%                             |
| 40 63 00 6090                          | CONTRACTUAL SERVICES  | 0                          | 0                          | 0                            | 3,090                      | N/A                             | 1.68%                             |
| 40 63 00 6310                          | ELECTRICITY           | 0                          | 0                          | 0                            | 600                        | N/A                             | 0.33%                             |
| 40 63 00 6330                          | TELEPHONE             | 0                          | 0                          | 0                            | 4,750                      | N/A                             | 2.59%                             |
| 40 63 00 6430                          | BUILDING MAINTENANCE  | 0                          | 0                          | 0                            | 1,000                      | N/A                             | 0.54%                             |
| 40 63 00 6431                          | HEATING OIL           | 0                          | 0                          | 0                            | 720                        | N/A                             | 0.39%                             |
| 40 63 00 6450                          | EQUIPMENT MAINTENANCE | 0                          | 0                          | 0                            | 1,000                      | N/A                             | 0.54%                             |
| 40 63 00 6530                          | EQUIPMENT PURCHASE    | 0                          | 0                          | 0                            | 1,300                      | N/A                             | 0.71%                             |
| <b>Total Expenses – Administration</b> |                       | <b>0</b>                   | <b>0</b>                   | <b>82,575</b>                | <b>183,560</b>             | <b>N/A</b>                      | <b>100.00%</b>                    |

# Appropriations Fiscal Year 1993/94



Transportation Services - Airport Admin

Amounts in Dollars

**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – APPROPRIATIONS**

**40 – AIRPORT ENTERPRISE FUND / MURPHY'S PULLOUT**

| <b>Account No.</b>               | <b>Description</b>    | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> | <b>% CHANGE<br/>1993 BUDGET</b> | <b>% OF TOTAL<br/>DEPT BUDGET</b> |
|----------------------------------|-----------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------------|-----------------------------------|
| 40 64 00 5100                    | EMPLOYEE PAY          | 7,495                      | 8,558                      | 8,558                        | 0                          | -100.00%                        | 0.00%                             |
| 40 64 00 5110                    | OVERTIME PAY          | 638                        | 0                          | 625                          | 0                          | N/A                             | 0.00%                             |
| 40 64 00 5200                    | TAXES/BENEFITS        | 5,141                      | 3,423                      | 2,952                        | 0                          | -100.00%                        | 0.00%                             |
| 40 64 00 6010                    | SUPPLIES              | 0                          | 250                        | 100                          | 300                        | 20.00%                          | 0.73%                             |
| 40 64 00 6100                    | INSURANCE             | 0                          | 0                          | 0                            | 850                        | N/A                             | 2.07%                             |
| 40 64 00 6310                    | ELECTRICITY           | 0                          | 3,000                      | 850                          | 1,100                      | -63.33%                         | 2.67%                             |
| 40 64 00 6330                    | PHONE                 | 0                          | 0                          | 150                          | 384                        | N/A                             | 0.93%                             |
| 40 64 00 6410                    | DOCK MAINTENANCE      | 0                          | 250                        | 1,500                        | 0                          | -100.00%                        | 0.00%                             |
| 40 64 00 6450                    | EQUIPMENT MAINTENANCE | 0                          | 200                        | 350                          | 1,500                      | 650.00%                         | 3.65%                             |
| 40 64 00 6530                    | EQUIPMENT PURCHASE    | 0                          | 2,000                      | 500                          | 16,000                     | 700.00%                         | 38.90%                            |
| 40 64 00 6540                    | CAPITAL IMPROVEMENTS  | 0                          | 0                          | 0                            | 21,000                     | N/A                             | 51.05%                            |
| <b>Total Expenses – Murphy's</b> |                       | <b>13,274</b>              | <b>17,681</b>              | <b>15,585</b>                | <b>41,134</b>              | <b>132.65%</b>                  | <b>100.00%</b>                    |

**KETCHIKAN GATEWAY BOROUGH**

**FY 1993/94 BUDGET – SUMMARY OF REVENUE AND APPROPRIATIONS**

**50 – TRANSPORTATION SERVICES – TRANSIT**

| <b>ACCOUNT</b> | <b>DESCRIPTION</b>             | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> |
|----------------|--------------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
|                | <b>FUNDS AVAILABLE JULY 1</b>  | <b>38,858</b>              | <b>33,686</b>              | <b>12,285</b>                | <b>(18,359)</b>            |
|                | <b>REVENUE</b>                 |                            |                            |                              |                            |
| 50 00 00 4240  | REVENUE FROM STATE             | 2,154                      | 2,156                      | 2,106                        | 289,355                    |
| 50 00 00 4305  | INTEREST INCOME                | 0                          | 1,200                      | 0                            | 0                          |
| 50 00 00 4390  | OTHER INCOME                   | 13                         | 0                          | 0                            | 0                          |
| 50 00 00 4392  | ADVERTISING INCOME             | 0                          | 2,000                      | 0                            | 0                          |
| 50 00 00 4450  | INTERFUND TRANSFERS            | 75,000                     | 95,000                     | 95,000                       | 150,000                    |
| 50 00 00 4910  | BUS SYSTEM REVENUES            | 102,533                    | 140,000                    | 120,000                      | 140,000                    |
| 50 00 00 4963  | CONTRIBUTED CAPITAL AMORT      | 5,381                      | 0                          | 5,300                        | 0                          |
|                | <b>TOTAL REVENUE</b>           | <b>185,081</b>             | <b>240,356</b>             | <b>222,406</b>               | <b>579,355</b>             |
|                | <b>LESS APPROPRIATIONS</b>     | <b>211,654</b>             | <b>253,050</b>             | <b>253,050</b>               | <b>531,451</b>             |
|                | <b>FUNDS AVAILABLE JUNE 30</b> | <b>12,285</b>              | <b>20,992</b>              | <b>(18,359)</b>              | <b>29,545</b>              |

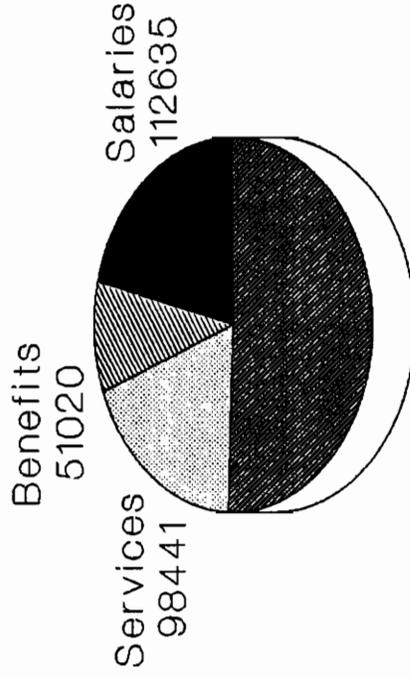
**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – APPROPRIATIONS**

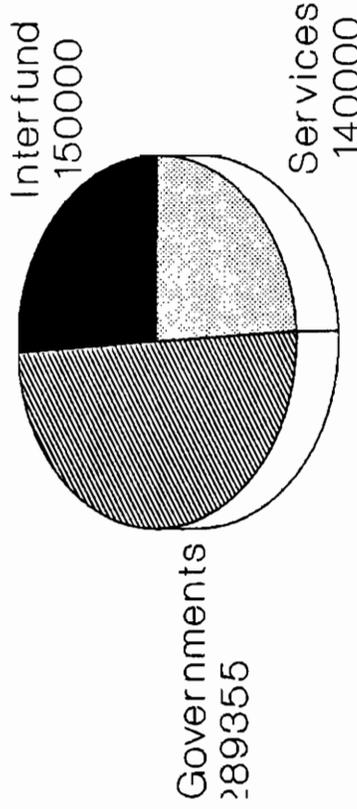
**50 – TRANSPORTATION SERVICES – TRANSIT**

| <b>Account No.</b>        | <b>Description</b>      | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> | <b>% CHANGE<br/>1993 BUDGET</b> | <b>% OF TOTAL<br/>DEPT BUDGET</b> |
|---------------------------|-------------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------------|-----------------------------------|
| 50 7500 5100              | EMPLOYEE PAY            | 52,011                     | 70,501                     | 70,501                       | 94,734                     | 34.37%                          | 17.83%                            |
| 50 7500 5110              | OVERTIME PAY            | 2,220                      | 3,300                      | 3,300                        | 2,901                      | -12.09%                         | 0.55%                             |
| 50 7500 5120              | TEMPORARY PAY           | 3,458                      | 15,000                     | 15,000                       | 15,000                     | 0.00%                           | 2.82%                             |
| 50 7500 5200              | TAXES/BENEFITS          | 33,813                     | 40,982                     | 40,982                       | 51,020                     | 24.49%                          | 9.60%                             |
| 50 7500 5300              | TRAVEL & TRAINING       | 1,740                      | 600                        | 600                          | 1,630                      | 171.67%                         | 0.31%                             |
| 50 7500 5400              | UNIFORM ALLOWANCE       | 0                          | 400                        | 400                          | 600                        | 50.00%                          | 0.11%                             |
| 50 7500 6010              | SUPPLIES                | 1,200                      | 1,500                      | 1,500                        | 1,500                      | 0.00%                           | 0.28%                             |
| 50 7500 6020              | DUES & PUBLICATIONS     | 305                        | 200                        | 200                          | 300                        | 50.00%                          | 0.06%                             |
| 50 7500 6030              | PUBLISHING EXPENSE      | 268                        | 3,000                      | 3,000                        | 800                        | -73.33%                         | 0.15%                             |
| 50 7500 6040              | COMMUNITY PROMOTION     | 0                          | 18,700                     | 18,700                       | 13,750                     | -26.47%                         | 2.59%                             |
| 50 7500 6090              | CONTRACTUAL SERVICES    | 48,791                     | 41,167                     | 41,167                       | 43,743                     | 6.26%                           | 8.23%                             |
| 50 7500 6100              | INSURANCE               | 7,771                      | 8,500                      | 8,500                        | 0                          | -100.00%                        | 0.00%                             |
| 50 7500 6130              | ADMINISTRATIVE SERVICES | 15,000                     | 15,000                     | 15,000                       | 0                          | -100.00%                        | 0.00%                             |
| 50 7500 6330              | TELEPHONE               | 0                          | 0                          | 0                            | 618                        | N/A                             | 0.12%                             |
| 50 7500 6441              | FUEL                    | 5,519                      | 12,000                     | 12,000                       | 10,500                     | -12.50%                         | 1.98%                             |
| 50 7500 6450              | EQUIPMENT MAINTENANCE   | 22,517                     | 7,200                      | 7,200                        | 25,000                     | 247.22%                         | 4.70%                             |
| 50 7500 6530              | PURCHASE NEW BUSES      | 0                          | 0                          | 0                            | 269,355                    | N/A                             | 50.68%                            |
| 50 7500 6540              | CAPITAL IMPROVEMENT     | 0                          | 15,000                     | 15,000                       | 0                          | N/A                             | 0.00%                             |
| 50 7500 6740              | DEPRECIATION            | 17,041                     | 0                          | 0                            | 0                          | N/A                             | 0.00%                             |
| <b>Total Expenditures</b> |                         | <b>211,654</b>             | <b>253,050</b>             | <b>253,050</b>               | <b>531,451</b>             | <b>110.02%</b>                  | <b>100.00%</b>                    |

# Ketchikan Gateway Borough Transportation Services-Transit FY 93/94



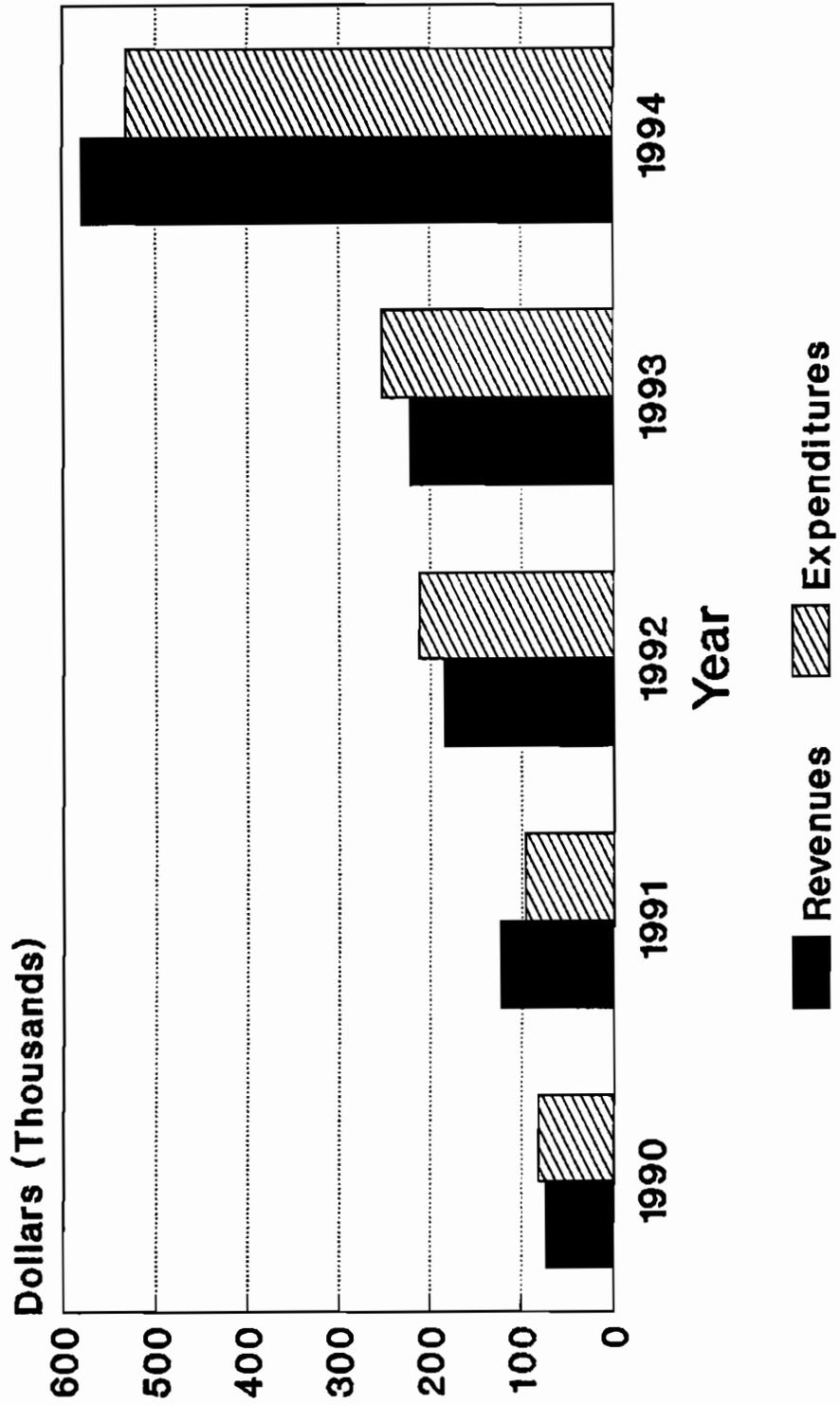
Equipment  
269355  
Appropriations



Estimated Revenues

Amounts in Dollars

# Ketchikan Gateway Borough Transportation Services - Transit



# **CAPITAL IMPROVEMENTS**

**ADMINISTRATIVE COMMENT**

This is the first year that a multi-year capital budget was attempted by the Borough. It had previously operated within an annual budget format. This first year covers a three year period only with the anticipation that it will be expanded to a five year program next year.

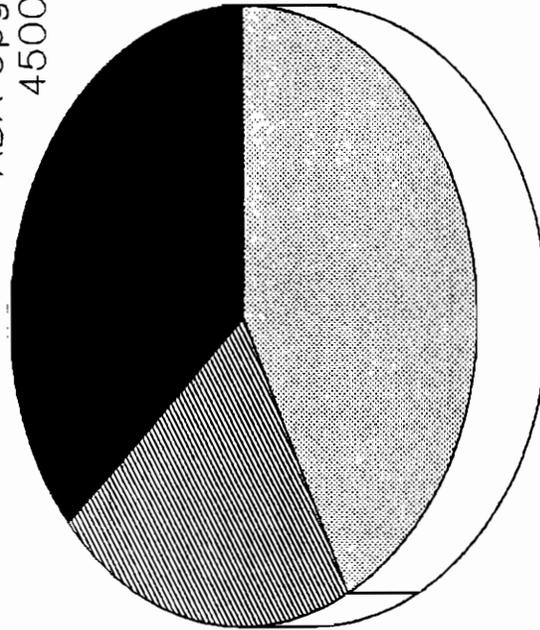
The total capital budget is an ambitious budget with over ten million dollars in projects. Only \$123,300 of these projects are being funded from the general fund with the remainder being funded from other sources, primarily the state's capital budget. The single largest project, of course, is the high school project at \$9,500,000. But there are additional significant projects which include the indoor recreation center, ball fields, the pedestrian walkway at the airport and other airport projects.

| Page No.                         | Project Title                                    | Funding Source      | Fiscal Year          |                   |                   |                |
|----------------------------------|--|---------------------|----------------------|-------------------|-------------------|----------------|
|                                  |  |                     | General Fund 1993/94 | Other 1993/94     | 1994/95           | 1995/96        |
| <b>Airport</b>                   |  |                     |                      |                   |                   |                |
| 4-1                              | Walkway Cover (Airport Side)                     | State CIP           |                      | 193,500           |                   |                |
| 4-1                              | Walkway Cover (Airport Side)                     | Airport             |                      | 18,000            |                   |                |
| 4-2                              | Compressor                                       | Airport             |                      | 13,500            |                   |                |
| 4-3                              | Elevator Upgrade                                 | Airport             |                      | 23,000            |                   |                |
| 4-4                              | EIS (Murphy's Landing)                           | Airport             |                      | 21,000            |                   |                |
| 4-5                              | Electrical System (Murphy's Landing)             | Airport             |                      | 16,000            |                   |                |
| 4-6                              | Propeller's (Ellis)                              | Ferry               |                      | 12,000            |                   |                |
| 4-7                              | Chairs (Terminal)                                | Airport             |                      | 15,000            |                   |                |
| 4-8                              | Parking Lot Development                          | Airport             |                      |                   | 20,000            |                |
| 4-9                              | Window System                                    | Airport             |                      | 143,750           |                   |                |
| 4-10                             | Curtain Wall System                              | Airport             |                      |                   | 220,000           |                |
| 4-11                             | Forklift   | Airport             |                      |                   | 35,000            |                |
| 4-12                             | Seaplane Dock                                    | Grant               |                      |                   | 1,000,000         |                |
| 4-13                             | Snow Blower                                      | Grant               |                      |                   |                   | 480,000        |
| 4-14                             | 2nd Floor Renovation                             | Airport             |                      |                   | 300,000           |                |
| 4-41                             | Transfer Bridge Improvements                     | State CIP           |                      | 1,000,000         |                   |                |
| <b>Transit</b>                   |  |                     |                      |                   |                   |                |
| 4-15                             | Bus Barn   | Other               |                      |                   | 145,000           |                |
| 4-16                             | (3) Buses  | State CIP           |                      | 243,000           |                   |                |
| <b>Clerk</b>                     |  |                     |                      |                   |                   |                |
| 4-17                             | Copier   | General Fund        | 25,000               |                   |                   |                |
| <b>Animal Control</b>            |  |                     |                      |                   |                   |                |
| 4-18                             | Vehicle and Rack                                 | General Fund        | 27,500               |                   |                   |                |
| <b>K-High Reconstruction</b>     |  |                     |                      |                   |                   |                |
| 4-19                             | K-High Reconstruction (Phase 4)                  | State CIP           |                      | 9,500,000         |                   |                |
| <b>Facilities:</b>               |  |                     |                      |                   |                   |                |
| 4-20                             | Playground Surface Improvements                  | General Fund        | 14,300               |                   |                   |                |
| 4-21                             | Playground Equipment Replacement                 | General Fund        |                      |                   | 25,000            | 25,000         |
| 4-22                             | Dudley Field (Fencing)                           | General Fund        |                      |                   |                   | 10,000         |
| 4-23                             | Dudley Tennis Courts                             | General Fund        |                      |                   | 34,838            |                |
| 4-24                             | Schoenbar Tennis Court                           | General Fund        |                      |                   | 6,050             |                |
| 4-25                             | Warehouse Replacement                            | General Fund        |                      |                   | 360,000           |                |
| 4-26                             | Greenhouse Replacement                           | General Fund        |                      |                   |                   | 70,000         |
| <b>Walker Field:</b>             |  |                     |                      |                   |                   |                |
| 4-27                             | Restrooms  | Special Revenues    |                      | 42,000            |                   |                |
| 4-27                             | Concession Stand                                 | General Fund        |                      |                   | 45,000            |                |
| 4-28                             | Replace S.L. Backstop                            | General Fund        | 11,500               |                   |                   |                |
| <b>Park Improvements:</b>        |  |                     |                      |                   |                   |                |
| 4-29                             | Lund St. - Improvements Phase 1                  | General Fund        |                      |                   | 20,000            |                |
| 4-29                             | Lund St. - Improvements Phase 2                  | General Fund        |                      |                   |                   | 11,400         |
| 4-30                             | Buren/Baranof Playground                         | General Fund        |                      |                   |                   | 23,870         |
| 4-31                             | City Park (Install Lights)                       | General Fund        |                      |                   | 30,580            |                |
| <b>Ball Field Development:</b>   |  |                     |                      |                   |                   |                |
| 4-32                             | Houghtaling School (Soccer Field)                | Sales Tax           |                      | 75,000            |                   |                |
| 4-32                             | North Point Higgins (Ball Fields & Soccer Field) | SB168 + State Grant |                      | 809,873           |                   |                |
| <b>Alder Park:</b>               |  |                     |                      |                   |                   |                |
| 4-33                             | Replace nature trail lights                      | General Fund        |                      |                   | 11,300            |                |
| 4-34                             | Replace wooden fence                             | General Fund        |                      |                   |                   | 6,000          |
| <b>Indoor Recreation Center:</b> |  |                     |                      |                   |                   |                |
| 4-35                             | Design   | State CIP           |                      | 177,800           |                   |                |
| 4-35                             | Design   | Sales Tax           |                      | 122,200           |                   |                |
| 4-35                             | Construction                                     | Sales Tax           |                      |                   | 7,880,000         |                |
| <b>Leisure Pool</b>              |  |                     |                      |                   |                   |                |
| 4-36                             | Design   | Sales Tax           |                      |                   |                   | 240,000        |
| 4-36                             | Construction - Phase I                           |                     |                      |                   |                   |                |
| <b>K-High Pool - Phase 2</b>     |  |                     |                      |                   |                   |                |
| 4-37                             | Design   | State CIP           |                      | 80,000            |                   |                |
| 4-37                             | Construction                                     | Sales Tax           |                      | 800,000           |                   |                |
| <b>Carlanna Lake:</b>            |  |                     |                      |                   |                   |                |
| 4-38                             | Trail and Grounds                                | F&G Grant           |                      | 125,000           |                   |                |
| 4-38                             | Road Access                                      | State CIP           |                      | 42,300            |                   |                |
| 4-38                             | Bridge   | F&G Grant           |                      |                   | 75,000            |                |
| 4-38                             | Road and Parking                                 | F&G Grant           |                      |                   |                   | 101,850        |
| <b>Facility/ADA Upgrade:</b>     |  |                     |                      |                   |                   |                |
| 4-39                             | Phase 1  | State CIP           |                      | 20,000            |                   |                |
| 4-39                             | Phase 1  | General Fund        | 45,000               |                   |                   |                |
| 4-39                             | Phase 2  | General Fund        |                      |                   | 25,000            |                |
| 4-40                             | Mt. Point Sewer & Water Phase 4                  | State CIP           |                      | 928,000           |                   |                |
| <b>Totals</b>                    |  |                     | <b>123,300</b>       | <b>14,418,923</b> | <b>10,032,568</b> | <b>988,120</b> |

Fiscal Year 93/94 Total 14,542,223

# Appropriations Fiscal Year 1993/94

ADA Upgrades  
45000



Parks  
25800

Equipment  
52500

Capital Projects - General Fund

Amounts in Dollars





### **Environmental Assessment - Murphy's Phase II**

**Cost/Funding Source:**    \$21,000                      Airport Reserves

**Project Description:**    The Borough now owns Murphy's Seaplane Pullout Facility. In order to submit an application for AIP (federal) grant funding for the next expansion phase which will double the facility's current capacity, it is necessary to have this environmental assessment work accomplished. This money is eligible for reimbursement from the AIP grant system if the grant is approved and we are able to proceed with the project.

**Timetable:**                      An RFP will be sent out this summer. The actual assessment process which includes public comment would be accomplished during this winter. The final document would be completed and submitted for Borough approval by the end of January, 1994.

### **Electrical System - Murphy's**

**Cost/Funding Source:**    \$16,000                      Airport Reserves

**Project Description:**    This project provides for the installation of metered electrical access units for each aircraft ramp position. Once the system is installed, each aircraft owner would deal with KPU for monthly electrical use fees similar to the boat harbor dock systems. We already have the electrical drawings for this project.

**Timetable:**                      A formal RFP will be sent out immediately to electrical contractors. Once a firm has been selected, we would like to proceed quickly so as to have this equipment installed and operational by the end of October, 1993.

### **Propellers - Ellis**

**Cost/Funding Source:**     \$12,000                     Airport Reserves

**Project Description:**     This project provides for the purchase of two new propellers for the Ellis. We currently do not have spares of the proper pitch for the vessel. Spare props allow for a quick return to service in the event of a broken or bent propeller due to debris in the water. On this type of vessel configuration each propeller is the reverse blade/pitch of the other. That is why it is necessary to obtain a pair.

**Timetable:**                     Upon approval of this budget, we will send out an RFP for the propeller specifications. Once a vendor is selected, the actual manufacture and delivery will take 8 - 10 weeks.

### **New Chairs - Terminal**

**Cost/Funding Source:**     \$15,000                     Airport Reserves

**Project Description:**     This provides for the purchase of 40 new chairs for the terminal passenger waiting areas. It will replace more of the existing original chairs and help us increase seating capacity.

**Timetable:**                     We will begin the bid process for this as soon possible. Once ordered, the chairs can take up to 12 weeks to arrive. We would like to have the new chairs here by this January.



## **K-HIGH RECONSTRUCTION**

**Cost/Funding Source:** \$9,500,000 State CIP

**Project Description:** The funding will complete phase III and phase IV of the High School project. Phase III work involves the parking lot, gymnasium, auditorium seating and kitchen mechanical equipment and systems. Phase IV work involves demolition and construction of the vocational area of the school.

**Timetable:** Phase III is construction will begin the summer of 93 and will be completed the fall of 94. Phase IV will begin the summer of 94 and be completed the fall of 95.

## **FACILITIES**

### **Playground Surface Improvements**

**Cost\Funding Source:** \$14,300 General Fund

**Project Description:** This work involves resurfacing the Schoenbar and Triangle Way Play Areas with wood chips to meet current safety codes. The work will be done by force account.

**Timetable:** Work will be done in the between the fall of 93 and the spring of 94, and will be scheduled around other work.

## **WALKER FIELD**

### **Restrooms**

Cost\Funding Source: \$42,000 City P&R Transfer Money

Project Description: This work involves the construction of a restroom facility adjoining the existing major league bleachers at Walker Field. The design will be done inhouse and the construction will be done by contract.

Timetable: Design will be done the summer/fall of 93 with construction the spring of 94.

### **Replace Senior League Backstop**

Cost\Funding Source: \$11,500 General Fund

Project Description: This work involves the repair of the existing backstop located at the senior league side of Walker Field. This work will be done by force account.

Timetable: This work will be scheduled to be done between the fall of 93 and the spring of 94.

## **BALLFIELD DEVELOPMENT**

Cost\Funding Source: \$809,973 SB168 and State Grant  
\$ 75,000 General Fund

Project Description: This work involve the construction of two 300' ballfields at Point Higgins school and the construction of a soccer field at Houghtaling school.

Timetable: Bids for the construction will begin the first of June and will be opened June 24th. The award is scheduled for the July 6th Assembly meeting, and a notice to proceed should be issued by July 15. The work will be scheduled such that the Houghtaling field must be completed by August 20th and the Point Higgins fields completed by September 30th.

## **INDOOR RECREATION CENTER**

Cost\Funding Source: \$177,800 State CIP  
\$122,200 Local Sales Tax

Project Description: This work involves the design of the indoor recreation center. The work product will include bid ready construction drawings and specifications.

Timetable: An RFP for the design will be issued in September of 93. The award of design services will be given at the November 1st Assembly meeting. The design will be done over the winter and is scheduled to be completed by April of 94. Construction will depend on available funding.

## **COMMUNITY POOL - PHASE II**

### **Design**

Cost\Funding Source: \$80,000 State CIP

Project Description: This work involves the design of ADA and facility upgrades to the Community Pool adjacent to the High School.

Timetable: An RFP for the design will be issued in August of 93. The award of the design services will be given at the September 20th Assembly meeting. The design will be completed by February 1, 1994 so that construction can begin as early as possible in April of 94.

### **Construction**

Cost\Funding Source: \$800,000 Local Sales tax

Project Description: Construction of ADA and facility upgrades to the Community Pool adjacent to the High School.

Timetable: Bidding for the construction will occur in February of 94, with an award given in March of 94. Depending on the impacts to facility use, construction will begin as early as April of 94 or as late as May of 94. Work will be scheduled to be completed by August of 94.

**FACILITY/ADA UPGRADE**

Cost\Funding Source: \$20,000 State CIP  
\$49,000 General Fund

Project Description: Work involves Borough facilities upgrades including ADA requirements. Projects include restroom modifications, door modifications, counter modifications, and changes to the Animal Control Building. Work will be done by force account.

Timetable: Work will be schedule during the 93/94 fiscal year

**MOUNTAIN POINT SEWER AND WATER PHASE IV**

Cost\Funding Source: \$926,000 State CIP

Project Description: Work involves the installation of the sewer collector system and water distribution system in the Mountain Point Service Area.

Timetable: Design will be completed in the fall and winter of 93, with construction scheduled the beginning of spring 94.

# **OTHER FUND SUMMARIES**

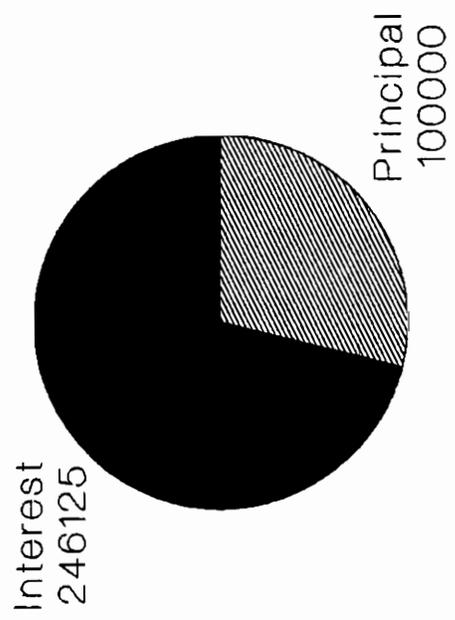
**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – SUMMARY OF REVENUES AND APPROPRIATIONS**

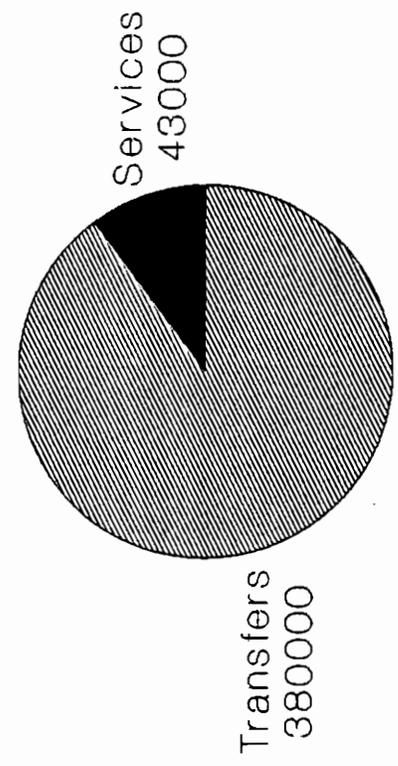
**10 – LAND TRUST FUND**

| <b>ACCOUNT</b> | <b>DESCRIPTION</b>                | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> |
|----------------|-----------------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
|                | <b>FUNDS AVAILABLE JULY 1</b>     | <b>5,348,649</b>           | <b>4,927,100</b>           | <b>5,049,492</b>             | <b>4,922,492</b>           |
|                | <b>REVENUE</b>                    |                            |                            |                              |                            |
| 10 00 00 4010  | TAXES                             | 0                          | 0                          | 0                            | 0                          |
| 10 00 00 4150  | SENIOR CITIZEN LOCAL CONTRIBUTION | 0                          | 0                          | 0                            | 0                          |
| 10 00 00 4240  | REVENUE FROM STATE                | 0                          | 0                          | 0                            | 0                          |
| 10 00 00 4305  | INTEREST INCOME                   | 297,179                    | 275,000                    | 250,000                      | 246,125                    |
| 10 00 00 4315  | PRINCIPAL – DEFERRED PAYMENTS     | 131,747                    | 115,000                    | 115,000                      | 100,000                    |
| 10 00 00 4305  | OTHER REVENUE                     | 1,133                      | 0                          | 0                            | 0                          |
|                | <b>Total Revenue</b>              | <b>430,059</b>             | <b>390,000</b>             | <b>365,000</b>               | <b>346,125</b>             |
|                | <b>APPROPRIATIONS</b>             |                            |                            |                              |                            |
| 10 10 00 6030  | PUBLISHING EXPENSE                | 131                        | 0                          | 0                            | 0                          |
| 10 10 00 6080  | PROFESSIONAL SERVICES             | 140,442                    | 82,000                     | 82,000                       | 43,000                     |
| 10 10 00 6130  | ADMINISTRATIVE SERVICES           | 0                          | 80,000                     | 80,000                       | 0                          |
| 10 10 00 6600  | INTERFUND TRANSFERS               | 588,643                    | 330,000                    | 330,000                      | 380,000                    |
|                | <b>Total Appropriations</b>       | <b>729,216</b>             | <b>492,000</b>             | <b>492,000</b>               | <b>423,000</b>             |
|                | <b>FUNDS AVAILABLE JUNE 30</b>    | <b>5,049,492</b>           | <b>4,825,100</b>           | <b>4,922,492</b>             | <b>4,845,617</b>           |

# Ketchikan Gateway Borough Land Trust FY 93/94



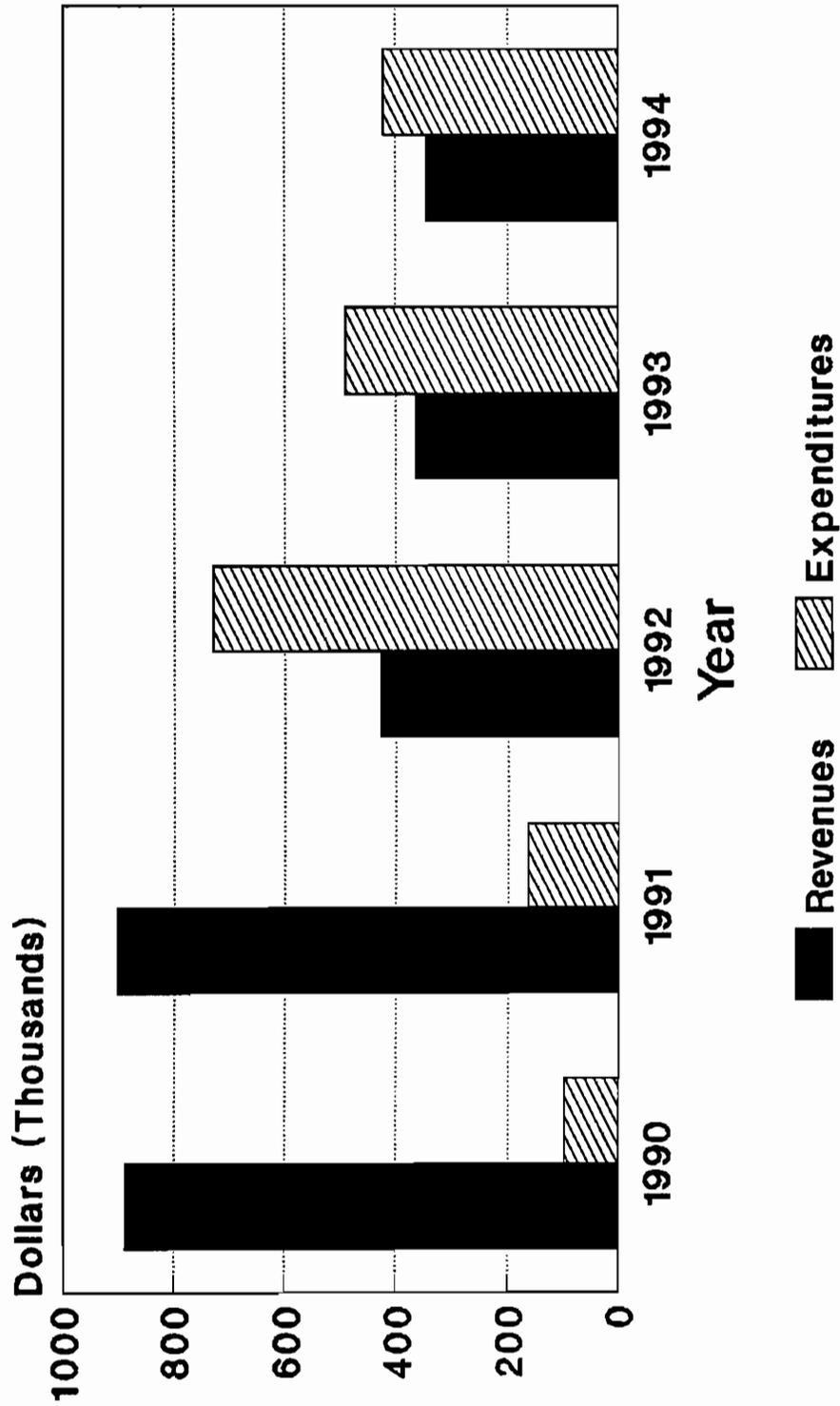
Estimated Revenues



Appropriations

Amounts in Dollars

# Ketchikan Gateway Borough Land Trust Fund



**Ketchikan Gateway Borough**

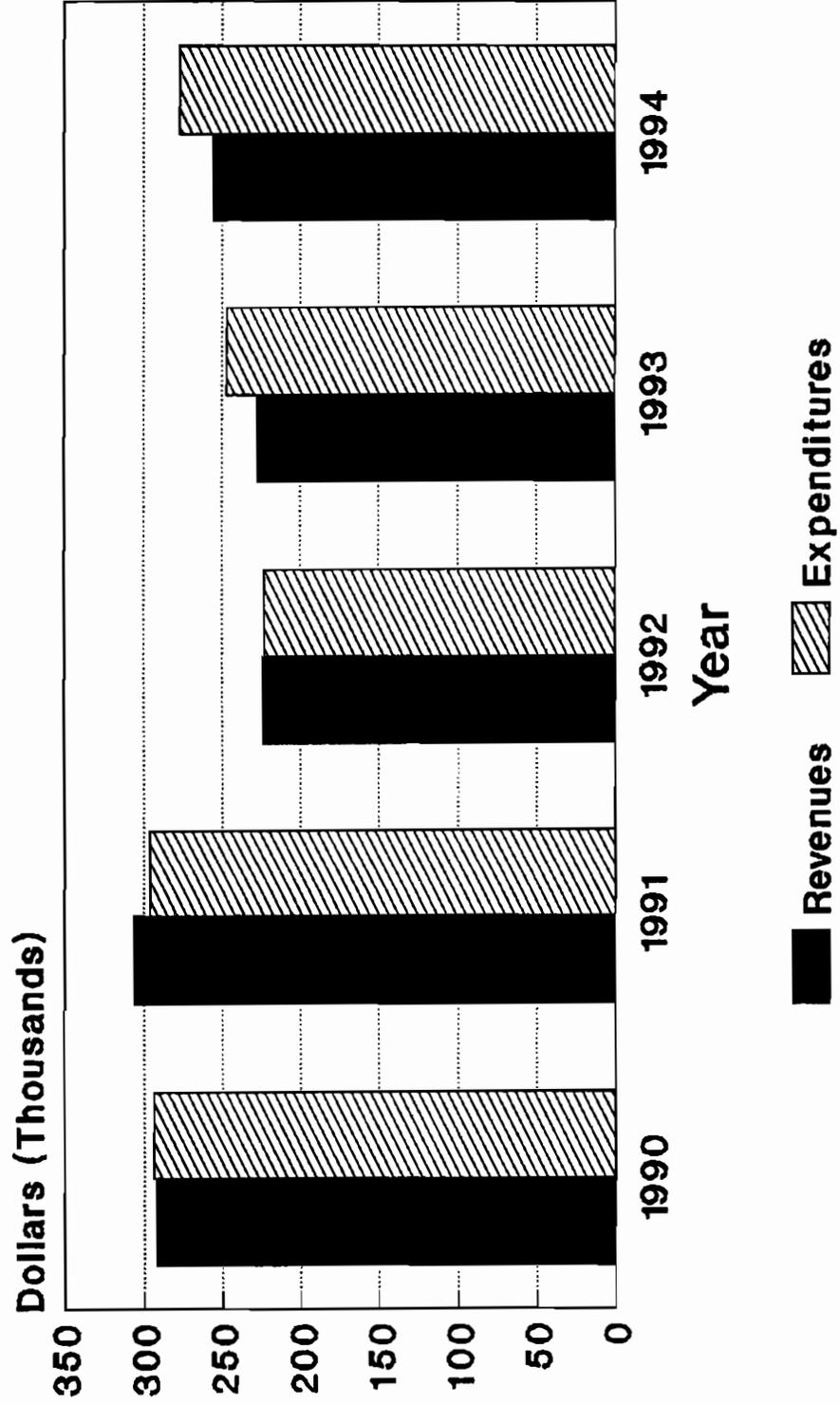
**FY 1993/94 BUDGET – REVENUES AND APPROPRIATIONS**

**11 – NON AREA WIDE FUND**

| <b>Account No.</b> | <b>Description</b>             | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> |
|--------------------|--------------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
|                    | <b>FUNDS AVAILABLE JULY 1</b>  | 68,447                     | 69,292                     | 69,972                       | 51,263                     |
|                    | <b>REVENUE</b>                 |                            |                            |                              |                            |
| 11 00 00 4010      | REAL PROPERTY TAXES            | 200,151                    | 225,004                    | 208,826                      | 256,583                    |
| 11 00 00 4020      | BUSINESS–PERSONAL TAXES        | 16,827                     | 0                          | 16,178                       | 0                          |
| 11 00 00 4150      | SR. CITIZEN LOCAL CONTRIBUTION | (5,501)                    | (5,775)                    | (6,744)                      | (8,450)                    |
| 11 00 00 4240      | REVENUE FROM STATE             | 8,146                      | 6,866                      | 6,709                        | 6,038                      |
| 11 00 00 4305      | INTEREST INCOME                | 4,832                      | 3,650                      | 3,162                        | 2,350                      |
|                    | <b>Total Revenues</b>          | <b>224,455</b>             | <b>229,745</b>             | <b>228,131</b>               | <b>256,521</b>             |
|                    | <b>LIBRARY SERVICES</b>        |                            |                            |                              |                            |
| 11 83 00 6090      | CONTRACTUAL SERVICES           | 222,930                    | 246,840                    | 246,840                      | 276,977                    |
|                    | <b>Total Expenditures</b>      | <b>222,930</b>             | <b>246,840</b>             | <b>246,840</b>               | <b>276,977</b>             |
|                    | <b>FUNDS AVAILABLE JUNE 30</b> | <b>69,972</b>              | <b>52,197</b>              | <b>51,263</b>                | <b>30,807</b>              |

# Revenues / Expenditures

## Non-Areawide



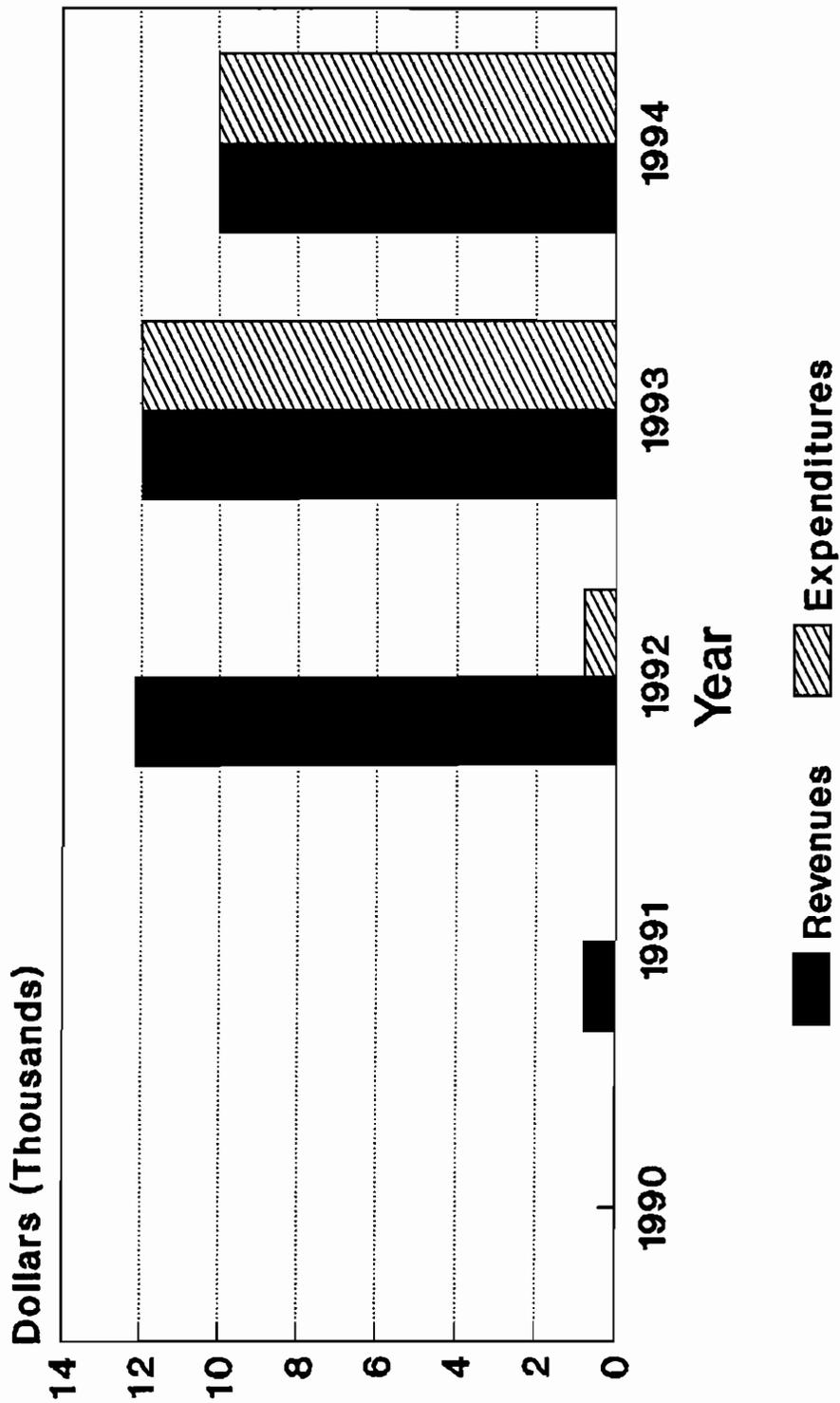
**KETCHIKAN GATEWAY BOROUGH**

**FY 1993/94 – SUMMARY OF REVENUE AND APPROPRIATIONS**

**12 – PERMANENT FUND**

| <b>Account</b> | <b>Description</b>      | <b>FY 91/92<br/>Actual</b> | <b>FY 92/93<br/>Budget</b> | <b>FY 92/93<br/>Estimate</b> | <b>FY 93/94<br/>Budget</b> |
|----------------|-------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
|                | FUNDS AVAILABLE JULY 1  | 49,048                     | 258,369                    | 258,836                      | 255,941                    |
| 12 00 00 4225  | TIMBER SALES            | 198,415                    | 0                          | 0                            | 0                          |
| 12 00 00 4305  | INTEREST INCOME         | 12,173                     | 14,244                     | 8,256                        | 10,000                     |
|                | Total Revenue           | 210,588                    | 14,244                     | 8,256                        | 10,000                     |
| 12 10 00 6600  | INTERFUND TRANSFERS     | 800                        | 11,954                     | 11,954                       | 10,000                     |
|                | Total Appropriations    | 800                        | 11,954                     | 11,954                       | 10,000                     |
|                | FUNDS AVAILABLE JUNE 30 | 258,836                    | 260,639                    | 255,941                      | 255,941                    |

# Revenues / Expenditures Permanent Fund



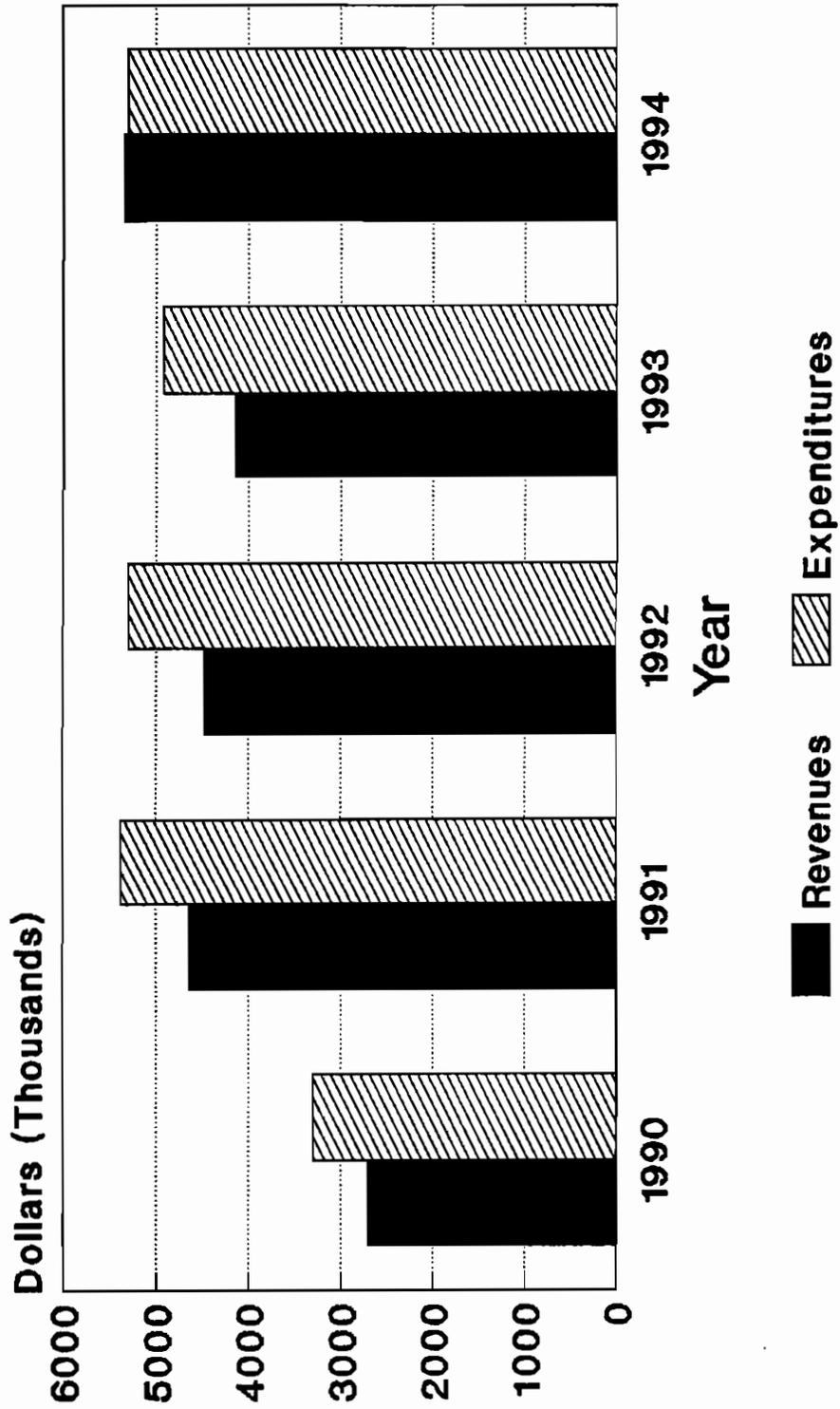
## Ketchikan Gateway Borough

### FY 1993/94 – SUMMARY OF REVENUE AND APPROPRIATIONS

#### 20 SCHOOL BOND/CAPITAL IMPROVEMENT FUND

| Account                 | Description            | FY 91/92<br>Actual | FY 92/93<br>Budget | FY 92/93<br>Estimate | FY 93/94<br>Budget |
|-------------------------|------------------------|--------------------|--------------------|----------------------|--------------------|
| FUNDS AVAILABLE JULY 1  |                        | 1,477,495          | 2,426,555          | 667,801              | (116,107)          |
| <b>REVENUE</b>          |                        |                    |                    |                      |                    |
| 20 00 00 4250           | REIMBURSEMENT          | 4,265,188          | 4,028,086          | 4,028,086            | 4,242,065          |
| 20 00 00 4255           | TOBACCO TAX            | 70,851             | 75,000             | 72,321               | 72,250             |
| 20 00 00 4305           | INTEREST INCOME        | 136,273            | 500,000            | 26,700               | 0                  |
| 20 00 00 4370           | RENTAL INCOME          | 12,971             | 26,700             | 13,480               | 13,480             |
| 20 00 00 4450           | INTERFUND TRANSFERS    | 0                  | 0                  | 0                    | 1,017,508          |
| Total Revenue           |                        | 4,485,283          | 4,629,786          | 4,140,587            | 5,345,303          |
| <b>EXPENDITURES</b>     |                        |                    |                    |                      |                    |
| 20 10 00 6030           | PUBLISHING EXPENSE     | 30                 | 0                  | 0                    | 0                  |
| 20 10 00 6090           | CONTRACTUAL SERVICES   | 14,609             | 0                  | 247                  | 0                  |
| 20 10 00 6140           | DEBT EXPENSE           | 4,988,483          | 4,922,455          | 4,922,455            | 4,859,534          |
| 20 10 00 6150           | OTHER EXPENSES         | 250                | 0                  | 0                    | 0                  |
| 20 10 00 6310           | ELECTRICITY            | 612                | 0                  | 428                  | 0                  |
| 20 10 00 6430           | BUILDING MAINTENANCE   | 774                | 12,000             | 1,365                | 1,500              |
| 20 10 00 6431           | HEATING FUEL           | 508                | 0                  | 0                    | 0                  |
| 20 10 00 6540           | CAPITAL IMPROVEMENTS   | 289,711            | 150,000            | 0                    | 0                  |
| 20 10 00 6551           | BALL FIELD DEVELOPMENT | 0                  | 433,214            | 0                    | 433,214            |
| Total Expenditure       |                        | 5,294,977          | 5,517,669          | 4,924,495            | 5,294,248          |
| FUNDS AVAILABLE JUNE 30 |                        | 667,801            | 1,538,672          | (116,107)            | (65,052)           |

# Ketchikan Gateway Borough School Bond/Capital Improvement Fund



**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – SUMMARY OF REVENUE AND APPROPRIATIONS**

**23 – 1989 SCHOOL REFUNDING BOND**

| <b>Account No.</b> | <b>Description</b>        | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> |
|--------------------|---------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| 23 00 00 4450      | INTERFUND TRANSFER        | 1,892,400                  | 0                          | 1,819,200                    | 1,744,800                  |
|                    | <b>Total Revenue</b>      | <b>1,892,400</b>           | <b>0</b>                   | <b>1,819,200</b>             | <b>1,744,800</b>           |
| 23 10 00 6840      | BOND PRINCIPAL PAYMENT    | 1,200,000                  | 0                          | 1,200,000                    | 1,200,000                  |
| 23 10 00 6845      | BOND INTEREST             | 619,200                    | 0                          | 619,200                      | 544,800                    |
| 23 10 00 6846      | BOND INTEREST             | 73,200                     | 0                          | 0                            | 0                          |
|                    | <b>Total Expenditures</b> | <b>1,892,400</b>           | <b>0</b>                   | <b>1,819,200</b>             | <b>1,744,800</b>           |

**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – SUMMARY OF REVENUE AND APPROPRIATIONS**

**22 – 1983 SCHOOL REFUNDING BOND**

| <b>Account No.</b>        | <b>Description</b>         | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> |
|---------------------------|----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| 22 00 00 4450             | INTERFUND TRANSFERS        | 2,659,590                  | 0                          | 2,672,140                    | 2,685,090                  |
| <b>Total Revenues</b>     |                            | <b>2,659,590</b>           | <b>0</b>                   | <b>2,672,140</b>             | <b>2,685,090</b>           |
| 22 10 00 6840             | BOND PRINCIPAL PAYMENTS    | 2,050,000                  | 0                          | 2,245,000                    | 2,460,000                  |
| 22 10 00 6846             | BOND INTEREST PYMT – 83 GO | 609,590                    | 0                          | 427,140                      | 225,090                    |
| <b>Total Expenditures</b> |                            | <b>2,659,590</b>           | <b>0</b>                   | <b>2,672,140</b>             | <b>2,685,090</b>           |

**Ketchikan Gateway Borough**

**FY 1993/94 – SUMMARY OF REVENUE AND APPROPRIATIONS**

**21 – 1974 SCHOOL REFUNDING BOND**

| <b>Account No.</b>       | <b>Description</b>         | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> |
|--------------------------|----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| 21 00 00 4450            | TRANSFER FROM GENERAL FUND | 436,493                    | 0                          | 431,115                      | 429,644                    |
| <b>Total Revenue</b>     |                            | <b>436,493</b>             | <b>0</b>                   | <b>431,115</b>               | <b>429,644</b>             |
| 21 10 00 6840            | BOND PRINCIPAL PYMTS – 74  | 350,000                    | 0                          | 365,000                      | 385,000                    |
| 21 10 00 6845            | BOND INTEREST – 74 GO      | 86,493                     | 0                          | 66,115                       | 44,644                     |
| <b>Total Expenditure</b> |                            | <b>436,493</b>             | <b>0</b>                   | <b>431,115</b>               | <b>429,644</b>             |



KETCHIKAN GATEWAY BOROUGH

FY 1993/94 BUDGET – SUMMARY OF REVENUE AND APPROPRIATIONS

80 – SOUTH END FIRE DISTRICT

| ACCOUNT       | DESCRIPTION             | FY 91/92<br>ACTUAL | FY 92/93<br>BUDGET | FY 92/93<br>ESTIMATE | FY 93/94<br>BUDGET |
|---------------|-------------------------|--------------------|--------------------|----------------------|--------------------|
|               | FUNDS AVAILABLE JULY 1  | 93,439             | 89,023             | 93,437               | 95,488             |
|               | REVENUE                 |                    |                    |                      |                    |
| 80 00 00 4010 | TAXES                   | 66,064             | 68,053             | 65,609               | 68,144             |
| 80 00 00 4060 | AUTO TAX                | 2,288              | 2,360              | 2,075                | 2,360              |
| 80 00 00 4150 | SR CITIZEN/LOCAL CONTR  | (4,408)            | (4,630)            | (4,408)              | (4,630)            |
| 80 00 00 4220 | STATE REVENUE SHARING   | 722                | 813                | 722                  | 1,847              |
| 80 00 00 4305 | INTEREST INCOME         | 5,569              | 3,500              | 4,000                | 3,500              |
| 80 00 00 4370 | RENTAL INCOME           | 3,000              | 3,000              | 3,000                | 3,000              |
| 80 00 00 4390 | MISC REVENUE            | 5,600              | 0                  | 5,600                | 0                  |
|               | TOTAL REVENUE           | 78,835             | 73,096             | 76,598               | 74,221             |
|               | LESS APPROPRIATIONS     | 83,251             | 87,000             | 74,547               | 92,311             |
|               | FUNDS AVAILABLE JUNE 30 | 89,023             | 75,119             | 95,488               | 77,398             |

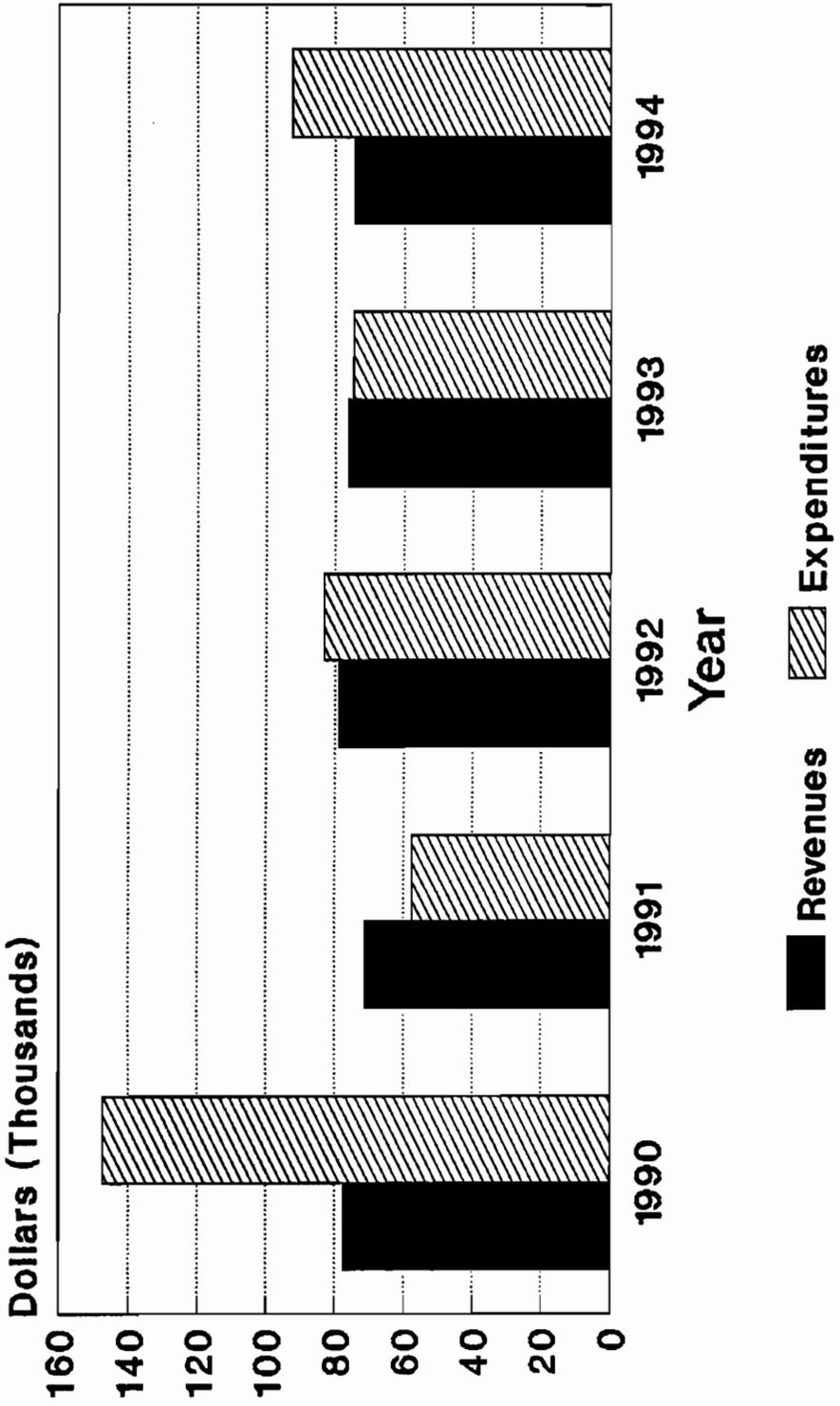
**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – APPROPRIATIONS**

**80 – SOUTH END FIRE DISTRICT**

| <b>Account No.</b>        | <b>Description</b>      | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> | <b>% CHANGE<br/>1993 BUDGET</b> | <b>% OF TOTAL<br/>DEPT BUDGET</b> |
|---------------------------|-------------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------------|-----------------------------------|
| 80 9000 5300              | TRAVEL & TRAINING       | 1,696                      | 5,000                      | 1,955                        | 5,000                      | 0.00%                           | 5.42%                             |
| 80 9000 5500              | REIMBURSABLE EXPENSES   | 4,880                      | 5,000                      | 6,000                        | 6,000                      | 20.00%                          | 6.50%                             |
| 80 9000 6010              | SUPPLIES                | 795                        | 500                        | 350                          | 500                        | 0.00%                           | 0.54%                             |
| 80 9000 6020              | DUES & PUBLICATIONS     | 88                         | 100                        | 50                           | 91                         | -9.00%                          | 0.10%                             |
| 80 9000 6060              | RENTALS                 | 532                        | 500                        | 170                          | 400                        | -20.00%                         | 0.43%                             |
| 80 9000 6090              | CONTRACTUAL SERVICES    | 265                        | 1,000                      | 500                          | 600                        | -40.00%                         | 0.65%                             |
| 80 9000 6100              | INSURANCE               | 4,000                      | 4,000                      | 4,000                        | 4,000                      | 0.00%                           | 4.33%                             |
| 80 9000 6130              | ADMINISTRATIVE SERVICES | 3,000                      | 3,000                      | 3,000                        | 5,220                      | 74.00%                          | 5.65%                             |
| 80 9000 6150              | OTHER EXPENSES          | 2,722                      | 0                          | 0                            | 0                          | N/A                             | 0.00%                             |
| 80 9000 6310              | ELECTRICITY             | 4,144                      | 3,000                      | 3,500                        | 3,500                      | 16.67%                          | 3.79%                             |
| 80 9000 6330              | TELEPHONE               | 451                        | 400                        | 300                          | 500                        | 25.00%                          | 0.54%                             |
| 80 9000 6430              | BUILDING MAINTENANCE    | 7,465                      | 1,000                      | 1,000                        | 1,000                      | 0.00%                           | 1.08%                             |
| 80 9000 6431              | HEATING FUEL            | 166                        | 500                        | 750                          | 1,000                      | 100.00%                         | 1.08%                             |
| 80 9000 6450              | EQUIPMENT MAINTENANCE   | 4,362                      | 4,000                      | 2,000                        | 4,000                      | 0.00%                           | 4.33%                             |
| 80 9000 6460              | VEHICLE MAINTENANCE     | 766                        | 0                          | 0                            | 0                          | N/A                             | 0.00%                             |
| 80 9000 6461              | MOTOR FUEL & OIL        | 352                        | 1,000                      | 400                          | 500                        | -50.00%                         | 0.54%                             |
| 80 9000 6530              | EQUIPMENT PURCHASE      | 12,079                     | 10,000                     | 2,000                        | 10,000                     | 0.00%                           | 10.83%                            |
| 80 9000 6540              | CAPITAL IMPROVEMENTS    | 35,488                     | 48,000                     | 48,572                       | 50,000                     | 4.17%                           | 54.16%                            |
| <b>Total Expenditures</b> |                         | <b>83,251</b>              | <b>87,000</b>              | <b>74,547</b>                | <b>92,311</b>              | <b>6.10%</b>                    | <b>100.00%</b>                    |

# Ketchikan Gateway Borough South End Fire District



KETCHIKAN GATEWAY BOROUGH

FY 1993/94 BUDGET – SUMMARY OF REVENUE AND APPROPRIATIONS

81 – SHORELINE SERVICE AREA FUND

| ACCOUNT                 | DESCRIPTION            | FY 91/92<br>ACTUAL | FY 92/93<br>BUDGET | FY 92/93<br>ESTIMATE | FY 93/94<br>BUDGET |
|-------------------------|------------------------|--------------------|--------------------|----------------------|--------------------|
| FUNDS AVAILABLE JULY 1  |                        | 29,483             | 63,036             | 41,571               | 46,496             |
| REVENUE                 |                        |                    |                    |                      |                    |
| 81 00 00 4010           | TAXES                  | 46,441             | 44,478             | 42,500               | 45,021             |
| 81 00 00 4060           | AUTO TAX               | 774                | 730                | 450                  | 730                |
| 81 00 00 4150           | SR CITIZEN/LOCAL CONTR | (1,091)            | (1,140)            | (1,471)              | (1,461)            |
| 81 00 00 4240           | REV FROM OTHER GOVTS   | 302                | 631                | 424                  | 550                |
| 81 00 00 4305           | INTEREST INCOME        | 4,267              | 3,065              | 1,872                | 2,500              |
| 81 00 00 4390           | MISC REVENUE           | 0                  | 0                  | 0                    | 0                  |
| TOTAL REVENUE           |                        | 50,693             | 47,764             | 43,775               | 47,340             |
| LESS APPROPRIATIONS     |                        | 38,605             | 38,850             | 38,850               | 39,150             |
| FUNDS AVAILABLE JUNE 30 |                        | 41,571             | 71,950             | 46,496               | 54,686             |

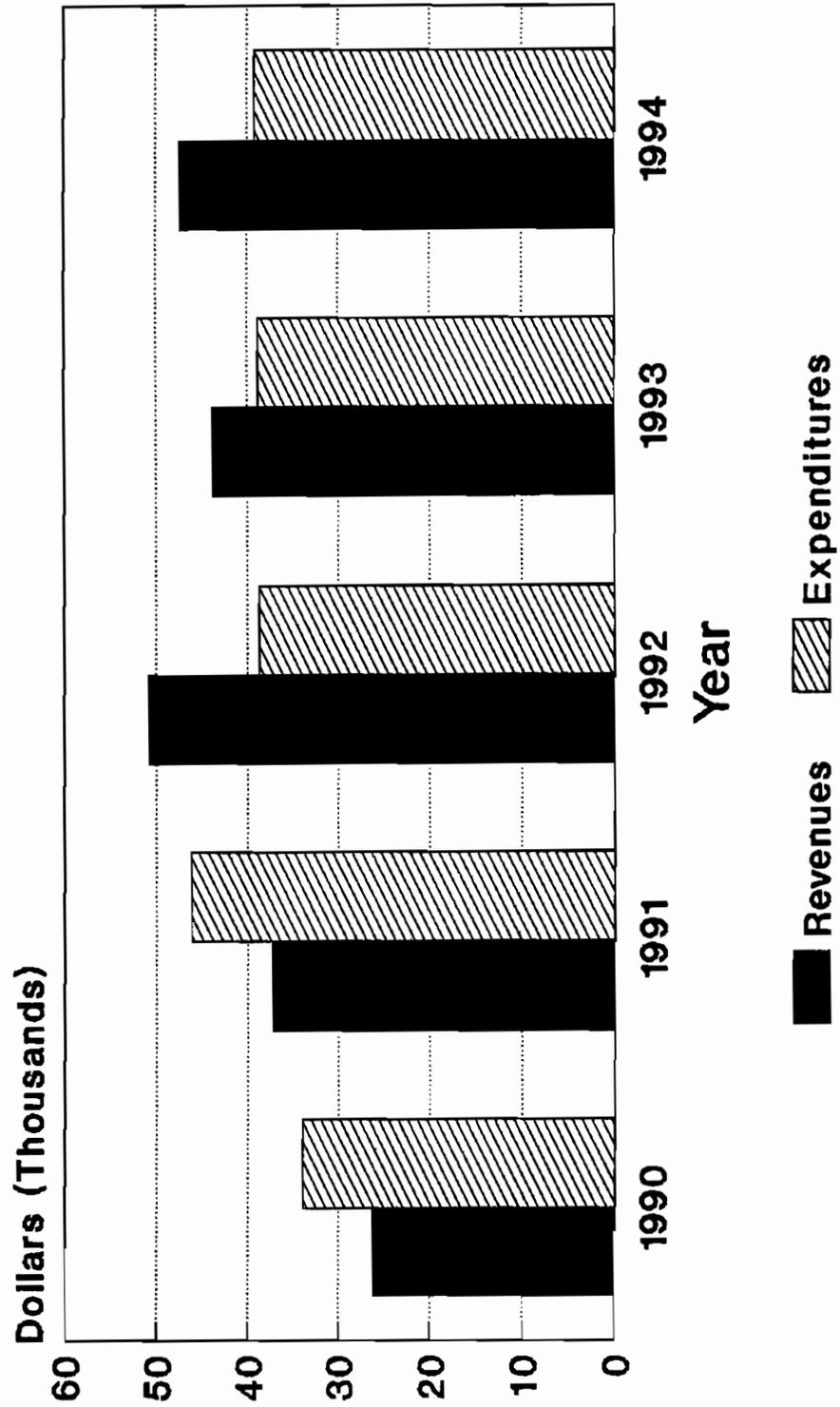
**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – APPROPRIATIONS**

**81 – SHORELINE FIRE DEPARTMENT**

| <b>Account No.</b>        | <b>Description</b>      | <b>FY 81/82<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> | <b>% CHANGE<br/>1993 BUDGET</b> | <b>% OF TOTAL<br/>DEPT BUDGET</b> |
|---------------------------|-------------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------------|-----------------------------------|
| 81 9000 5300              | TRAVEL & TRAINING       | 2,742                      | 2,000                      | 2,000                        | 2,000                      | 0.00%                           | 5.11%                             |
| 81 9000 5500              | REIMBURSABLE EXPENSES   | 980                        | 4,500                      | 4,500                        | 4,500                      | 0.00%                           | 11.49%                            |
| 81 9000 6010              | SUPPLIES                | 3,224                      | 3,000                      | 3,000                        | 2,250                      | -25.00%                         | 5.75%                             |
| 81 9000 6020              | DUES & PUBLICATIONS     | 0                          | 300                        | 300                          | 1,000                      | 233.33%                         | 2.55%                             |
| 81 9000 6030              | PUBLISHING EXPENSE      | 0                          | 100                        | 100                          | 100                        | 0.00%                           | 0.26%                             |
| 81 9000 6070              | POSTAGE                 | 140                        | 100                        | 100                          | 100                        | 0.00%                           | 0.26%                             |
| 81 9000 6130              | PROFESSIONAL SERVICES   | 1,200                      | 3,000                      | 3,000                        | 2,000                      | -33.33%                         | 5.11%                             |
| 81 9000 6100              | INSURANCE               | 5,100                      | 5,100                      | 5,100                        | 5,500                      | 7.84%                           | 14.05%                            |
| 81 9000 6130              | ADMINISTRATIVE SERVICES | 4,283                      | 3,000                      | 3,000                        | 4,500                      | 50.00%                          | 11.49%                            |
| 81 9000 6140              | DEBT EXENSE             | 6,552                      | 0                          | 0                            | 0                          | N/A                             | 0.00%                             |
| 81 9000 6150              | OTHER EXPENSES          | 3,320                      | 0                          | 0                            | 0                          | N/A                             | 0.00%                             |
| 81 9000 6310              | ELECTRICITY             | 1,192                      | 1,700                      | 1,700                        | 750                        | -55.88%                         | 1.92%                             |
| 81 9000 6330              | TELEPHONE               | 292                        | 250                        | 250                          | 350                        | 40.00%                          | 0.89%                             |
| 81 9000 6430              | BUILDING MAINTENANCE    | 532                        | 2,000                      | 2,000                        | 2,000                      | 0.00%                           | 5.11%                             |
| 81 9000 6431              | HEATING FUEL            | 1,354                      | 2,000                      | 2,000                        | 2,000                      | 0.00%                           | 5.11%                             |
| 81 9000 6450              | EQUIPMENT MAINTENANCE   | 444                        | 1,200                      | 1,200                        | 1,000                      | -16.67%                         | 2.55%                             |
| 81 9000 6460              | VEHICLE MAINTENANCE     | 4,537                      | 1,000                      | 1,000                        | 1,000                      | 0.00%                           | 2.55%                             |
| 81 9000 6461              | MOTOR FUEL              | 114                        | 100                        | 100                          | 600                        | 500.00%                         | 1.53%                             |
| 81 9000 6462              | VEHICLE OPERATIONS      | 0                          | 1,000                      | 1,000                        | 1,000                      | 0.00%                           | 2.55%                             |
| 81 9000 6530              | EQUIPMENT               | 2,234                      | 4,000                      | 4,000                        | 6,000                      | 50.00%                          | 15.33%                            |
| 81 9000 6540              | CAPITAL IMPROVEMENT     | 365                        | 4,500                      | 4,500                        | 2,500                      | -44.44%                         | 6.39%                             |
| <b>Total Expenditures</b> |                         | <b>38,605</b>              | <b>38,850</b>              | <b>38,850</b>                | <b>39,150</b>              | <b>0.77%</b>                    | <b>100.00%</b>                    |

# Ketchikan Gateway Borough Shoreline Service Area Fund



KETCHIKAN GATEWAY BOROUGH

FY 1993/94 BUDGET – SUMMARY OF REVENUE AND APPROPRIATIONS

82 – MOUNTAIN POINT SERVICE AREA

| ACCOUNT       | DESCRIPTION             | FY 91/92<br>ACTUAL | FY 92/93<br>BUDGET | FY 92/93<br>ESTIMATE | FY 93/94<br>BUDGET |
|---------------|-------------------------|--------------------|--------------------|----------------------|--------------------|
|               | FUNDS AVAILABLE JULY 1  | 86,934             | 101,280            | 101,836              | 102,887            |
|               | REVENUE                 |                    |                    |                      |                    |
| 82 00 00 4305 | INTEREST INCOME         | 4,686              | 4,000              | 4,000                | 3,500              |
| 82 00 00 4360 | CHARGES FOR SERVICES    | 30,412             | 31,000             | 30,000               | 31,000             |
|               | TOTAL REVENUE           | 35,098             | 35,000             | 34,000               | 34,500             |
|               | LESS APPROPRIATIONS     | 20,196             | 35,950             | 32,949               | 42,294             |
|               | FUNDS AVAILABLE JUNE 30 | 101,836            | 100,330            | 102,887              | 95,093             |

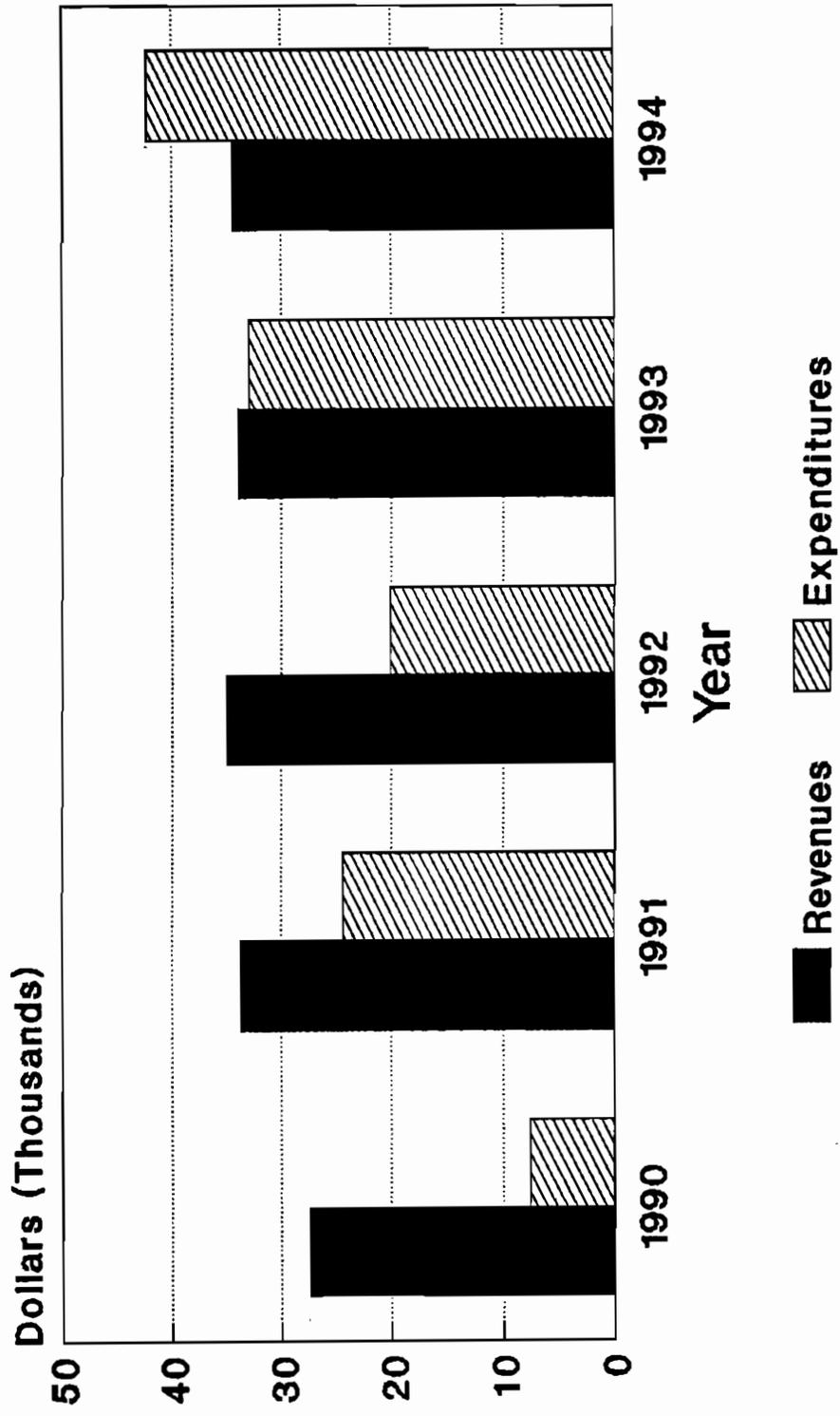
**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – APPROPRIATIONS**

**82 – MOUNTAIN POINT SERVICE AREA**

| <b>Account No.</b>        | <b>Description</b>      | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> | <b>% CHANGE<br/>1993 BUDGET</b> | <b>% OF TOTAL<br/>DEPT BUDGET</b> |
|---------------------------|-------------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------------|-----------------------------------|
| 82 9000 5120              | TEMPORARY PAY           | 5,672                      | 7,500                      | 8,677                        | 12,500                     | 66.67%                          | 29.56%                            |
| 82 9000 5200              | EMPLOYEE BENEFITS       | 2,096                      | 2,650                      | 3,987                        | 4,500                      | 69.81%                          | 10.64%                            |
| 82 9000 5300              | TRAVEL & TRAINING       | 454                        | 1,500                      | 500                          | 1,500                      | 0.00%                           | 3.55%                             |
| 82 9000 6010              | SUPPLIES                | 63                         | 500                        | 100                          | 1,000                      | 100.00%                         | 2.36%                             |
| 82 9000 6020              | DUES & PUBLICATIONS     | 0                          | 500                        | 100                          | 500                        | 0.00%                           | 1.18%                             |
| 82 9000 6030              | PUBLISHING EXPENSE      | 0                          | 300                        | 900                          | 1,000                      | 233.33%                         | 2.36%                             |
| 82 9000 6060              | RENTALS                 | 0                          | 1,500                      | 100                          | 1,500                      | 0.00%                           | 3.55%                             |
| 82 9000 6070              | POSTAGE                 | 52                         | 300                        | 0                            | 300                        | 0.00%                           | 0.71%                             |
| 82 9000 6090              | CONTRACTUAL SERVICES    | 0                          | 5,000                      | 1,385                        | 2,500                      | -50.00%                         | 5.91%                             |
| 82 9000 6100              | INSURANCE               | 2,000                      | 2,000                      | 2,000                        | 2,000                      | 0.00%                           | 4.73%                             |
| 82 9000 6130              | ADMINISTRATIVE SERVICES | 4,600                      | 4,600                      | 4,600                        | 2,394                      | -47.96%                         | 5.66%                             |
| 82 9000 6310              | ELECTRICITY             | 3,843                      | 4,000                      | 4,500                        | 5,000                      | 25.00%                          | 11.82%                            |
| 82 9000 6330              | TELEPHONE               | 0                          | 600                        | 600                          | 600                        | 0.00%                           | 1.42%                             |
| 82 9000 6440              | SYSTEM MAINTENANCE      | 1,416                      | 5,000                      | 5,500                        | 7,000                      | 40.00%                          | 16.55%                            |
| <b>Total Expenditures</b> |                         | <b>20,196</b>              | <b>35,950</b>              | <b>32,949</b>                | <b>42,294</b>              | <b>17.65%</b>                   | <b>100.00%</b>                    |

# Revenues Mountain Point Service Area



KETCHIKAN GATEWAY BOROUGH

FY 1993/94 BUDGET – SUMMARY OF REVENUE AND APPROPRIATIONS

83 – WATERFALL CREEK SERVICE AREA

| ACCOUNT       | DESCRIPTION             | FY 91/92<br>ACTUAL | FY 92/93<br>BUDGET | FY 92/93<br>ESTIMATE | FY 93/94<br>BUDGET |
|---------------|-------------------------|--------------------|--------------------|----------------------|--------------------|
|               | FUNDS AVAILABLE JULY 1  | 40,837             | 47,622             | 48,055               | 49,770             |
|               | REVENUE                 |                    |                    |                      |                    |
| 83 00 00 4220 | STATE REVENUE SHARING   | 0                  | 0                  | 920                  | 920                |
| 83 00 00 4305 | INTEREST INCOME         | 2,311              | 1,800              | 1,680                | 1,680              |
| 83 00 00 4360 | CHARGES FOR SERVICES    | 10,933             | 9,120              | 12,000               | 12,000             |
|               | TOTAL REVENUE           | 13,244             | 10,920             | 13,680               | 13,680             |
|               | LESS APPROPRIATIONS     | 6,026              | 13,315             | 11,965               | 12,915             |
|               | FUNDS AVAILABLE JUNE 30 | 48,055             | 45,227             | 49,770               | 50,535             |

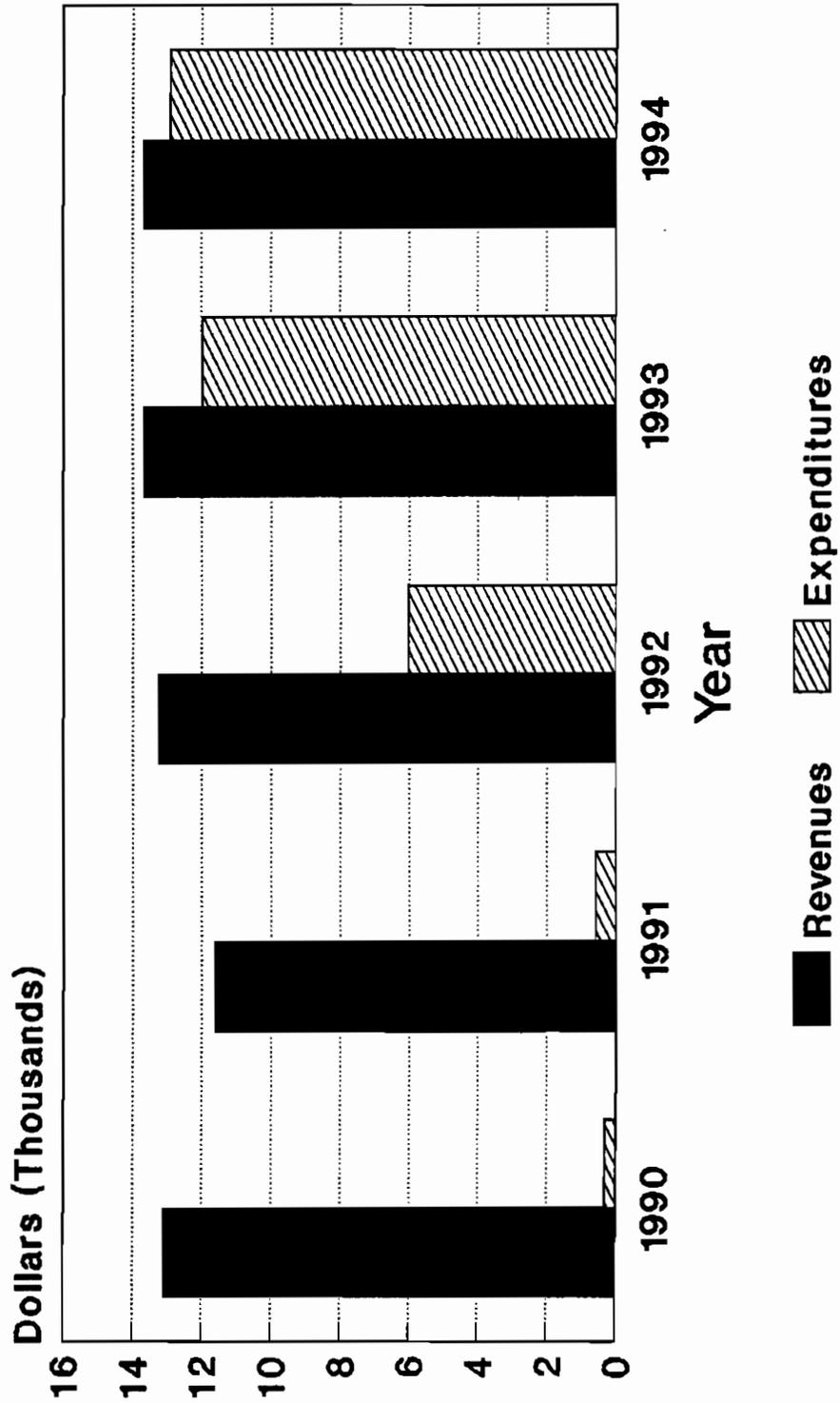
**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – APPROPRIATIONS**

**83 – WATERFALL CREEK SERVICE AREA**

| <b>Account No.</b>        | <b>Description</b>      | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> | <b>% CHANGE<br/>1993 BUDGET</b> | <b>% OF TOTAL<br/>DEPT BUDGET</b> |
|---------------------------|-------------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------------|-----------------------------------|
| 83 9000 6030              | PUBLISHING EXPENSE      |                            | 50                         |                              | 50                         | 0.00%                           | 0.39%                             |
| 83 9000 6130              | ADMINISTRATIVE SERVICES | 965                        | 965                        |                              | 865                        | -10.36%                         | 6.70%                             |
| 83 9000 6441              | ROAD MAINTENANCE        | 5,061                      | 12,000                     |                              | 10,000                     | -16.67%                         | 77.43%                            |
| 83 9000 6442              | SEWER MAINTENANCE       |                            | 300                        |                              | 2,000                      | 566.67%                         | 15.49%                            |
| <b>Total Expenditures</b> |                         | <b>6,026</b>               | <b>13,315</b>              | <b>0</b>                     | <b>12,915</b>              | <b>-3.00%</b>                   | <b>100.00%</b>                    |

# Ketchikan Gateway Borough Waterfall Creek Service Area



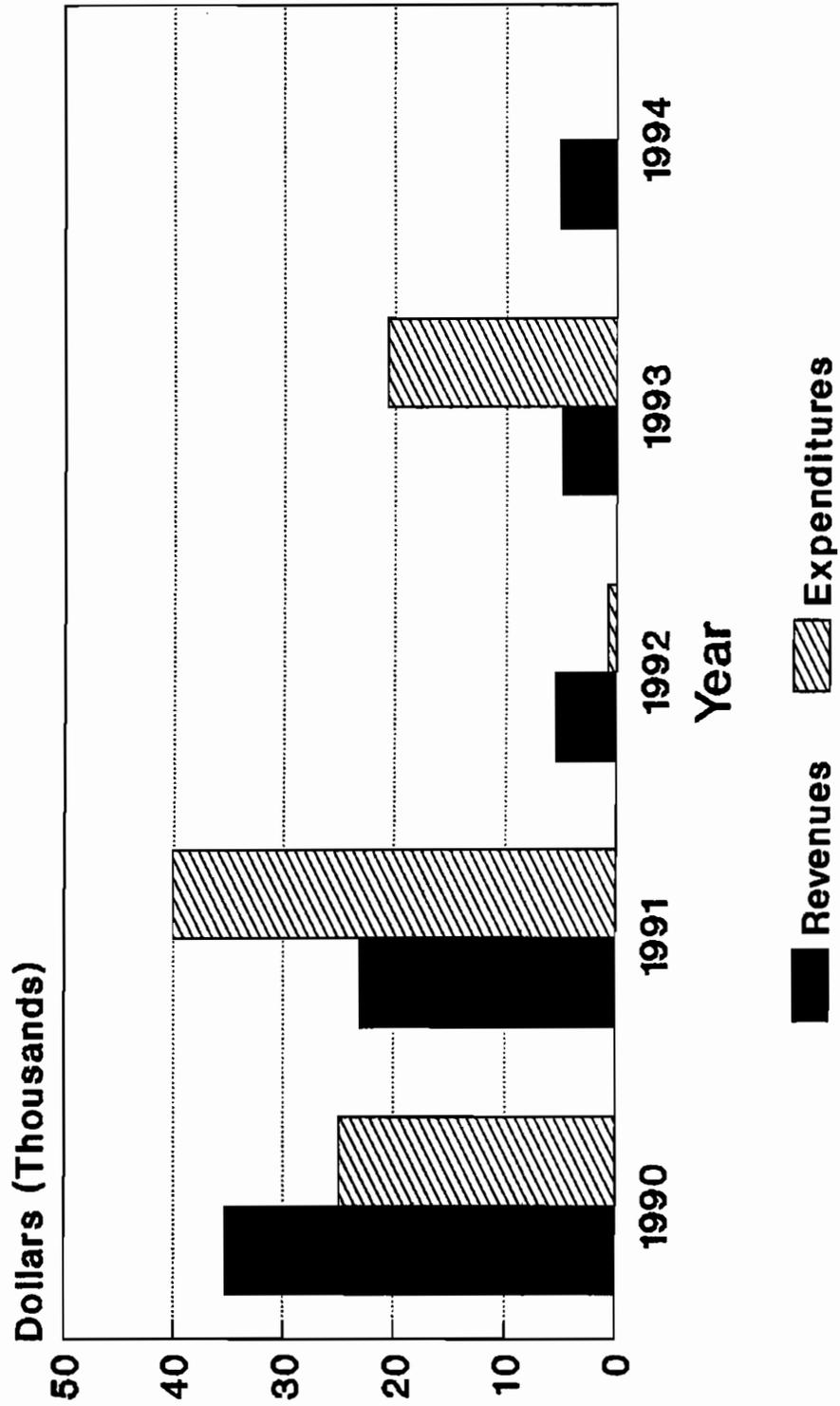
KETCHIKAN GATEWAY BOROUGH

FY 1993/94 BUDGET – SUMMARY OF REVENUE AND APPROPRIATIONS

84 – MUD BIGHT SERVICE AREA

| ACCOUNT       | DESCRIPTION             | FY 91/92<br>ACTUAL | FY 92/93<br>BUDGET | FY 92/93<br>ESTIMATE | FY 93/94<br>BUDGET |
|---------------|-------------------------|--------------------|--------------------|----------------------|--------------------|
|               | FUNDS AVAILABLE JULY 1  | 16,851             | 21,532             | 21,532               | 5,736              |
|               | REVENUE                 |                    |                    |                      |                    |
| 84 00 00 4240 | REV FROM OTHER GOVTS    | 59                 | 21                 | 222                  | 189                |
| 84 00 00 4305 | INTEREST INCOME         | 997                | 700                | 267                  | 229                |
| 84 00 00 4360 | SERVICE AREA FEES       | 4,410              | 4,821              | 4,500                | 4,725              |
|               | TOTAL REVENUE           | 5,466              | 5,542              | 4,989                | 5,143              |
|               | LESS APPROPRIATIONS     | 785                | 20,785             | 20,785               | 0                  |
|               | FUNDS AVAILABLE JUNE 30 | 21,532             | 6,289              | 5,736                | 10,879             |

# Ketchikan Gateway Borough Mud Bight Service Area



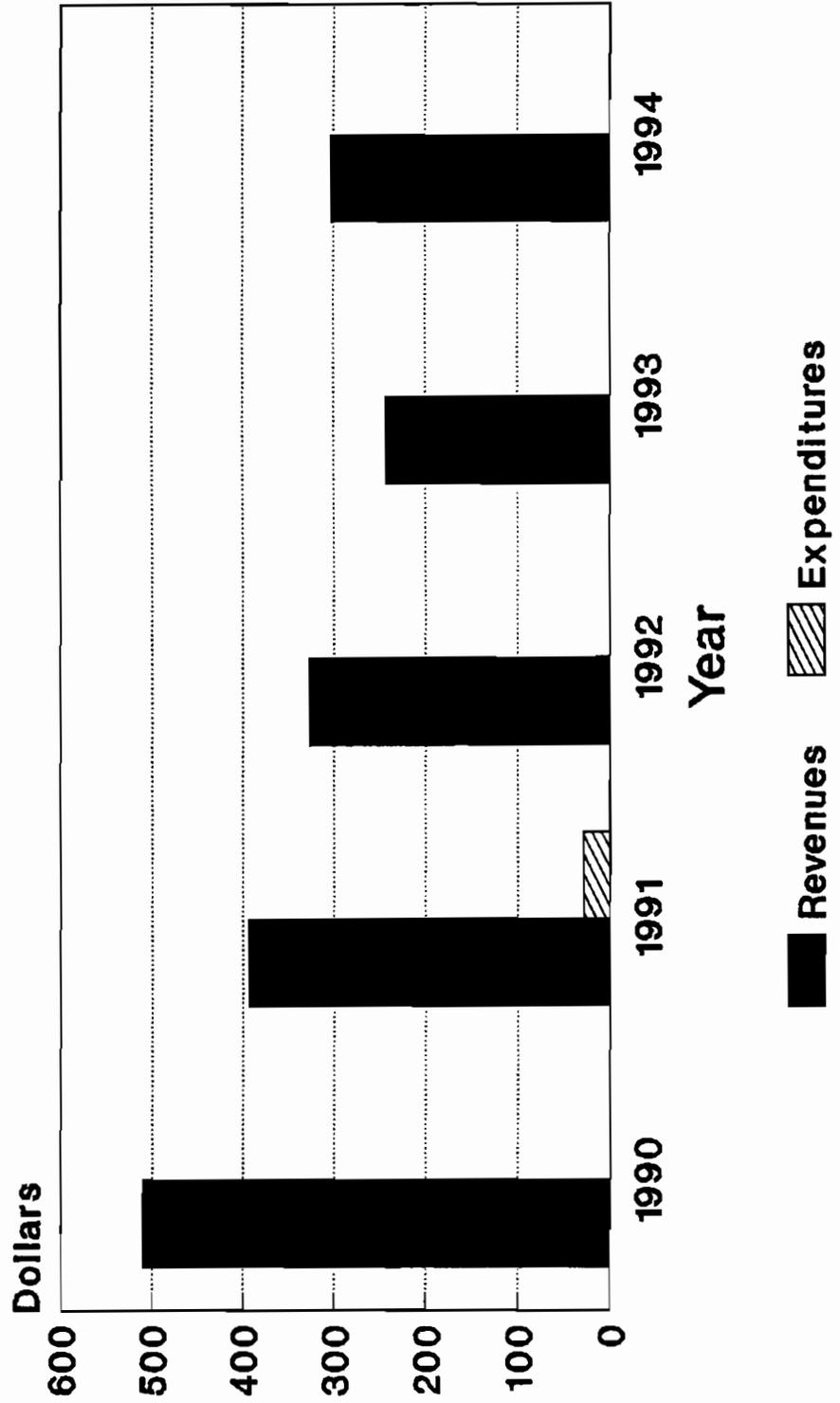
**KETCHIKAN GATEWAY BOROUGH**

**FY 1993/94 BUDGET – SUMMARY OF REVENUE AND APPROPRIATIONS**

**85 – SOUTH TONGASS SERVICE AREA**

| <b>ACCOUNT</b> | <b>DESCRIPTION</b>             | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> |
|----------------|--------------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
|                | <b>FUNDS AVAILABLE JULY 1</b>  | 6,641                      | 6,968                      | 7,333                        | 7,576                      |
|                | <b>REVENUE</b>                 |                            |                            |                              |                            |
| 85 00 00 4305  | Interest Income                | 327                        | 365                        | 243                          | 303                        |
|                | <b>TOTAL REVENUE</b>           | 327                        | 365                        | 243                          | 303                        |
|                | <b>LESS APPROPRIATIONS</b>     | 0                          | 0                          | 0                            | 0                          |
|                | <b>FUNDS AVAILABLE JUNE 30</b> | 6,968                      | 7,333                      | 7,576                        | 7,879                      |

# Ketchikan Gateway Borough South Tongass Service Area



KETCHIKAN GATEWAY BOROUGH

FY 1993/94 BUDGET – SUMMARY OF REVENUE AND APPROPRIATIONS

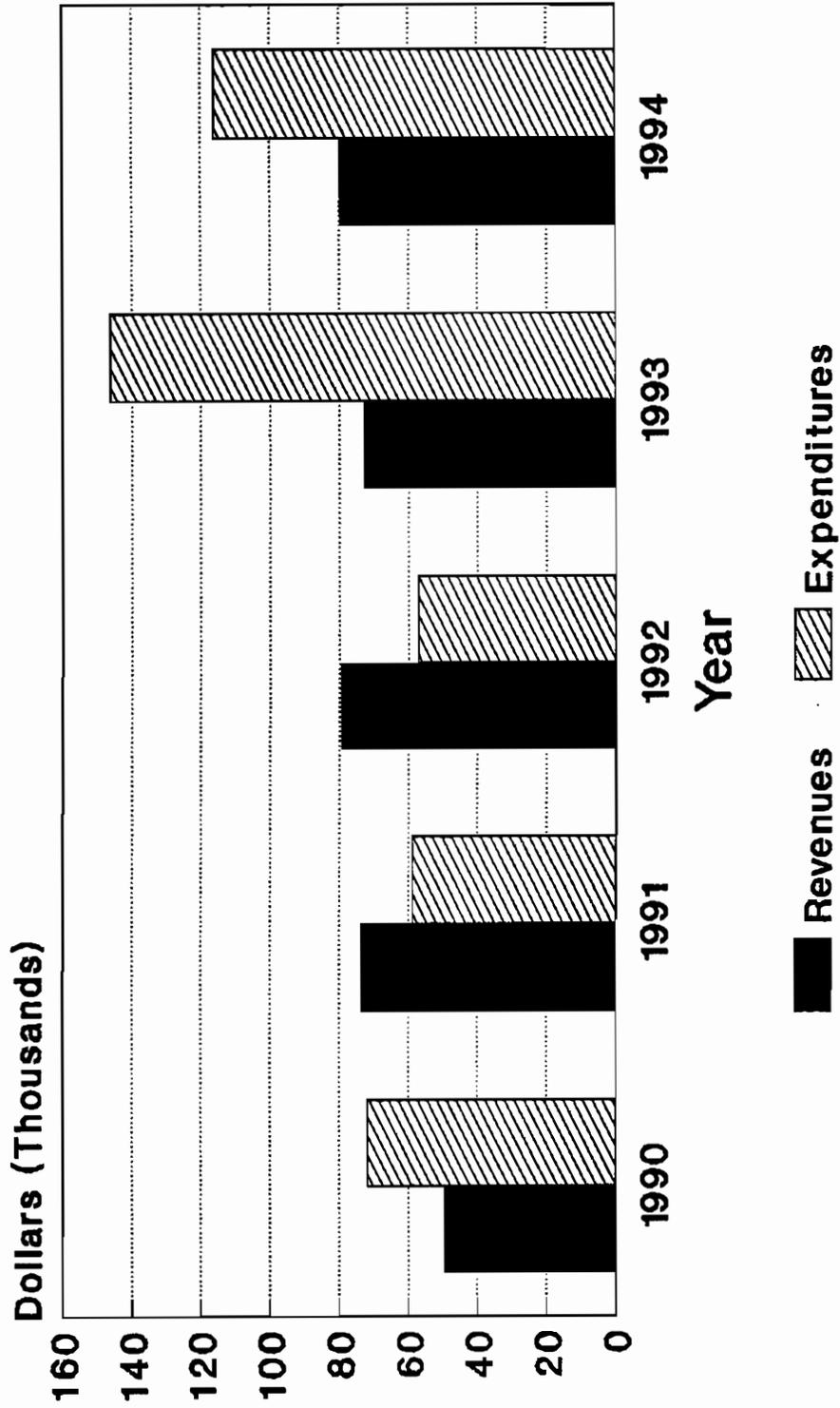
86 – FOREST PARK SERVICE AREA

| ACCOUNT       | DESCRIPTION             | FY 91/92<br>ACTUAL | FY 92/93<br>BUDGET | FY 92/93<br>ESTIMATE | FY 93/94<br>BUDGET |
|---------------|-------------------------|--------------------|--------------------|----------------------|--------------------|
|               | FUNDS AVAILABLE JULY 1  | 312,235            | 332,763            | 334,405              | 261,171            |
|               | REVENUE                 |                    |                    |                      |                    |
| 86 00 00 4010 | TAXES                   | 57,906             | 61,176             | 61,000               | 67,465             |
| 86 00 00 4060 | AUTO TAX                | 1,615              | 1,800              | 1,615                | 1,615              |
| 86 00 00 4150 | SR CITIZEN/LOCAL CONTR  | (1,498)            | (1,575)            | (1,647)              | (1,650)            |
| 86 00 00 4220 | STATE REVENUE SHARING   | 0                  | 0                  | 2,084                | 1,775              |
| 86 00 00 4305 | INTEREST INCOME         | 16,322             | 15,000             | 10,000               | 10,500             |
| 86 00 00 4360 | SERVICE AREA REVENUE    | 4,849              | 0                  | 50                   | 0                  |
|               | TOTAL REVENUE           | 79,194             | 76,401             | 73,102               | 79,705             |
|               | LESS APPROPRIATIONS     | 57,024             | 124,550            | 146,336              | 116,045            |
|               | FUNDS AVAILABLE JUNE 30 | 334,405            | 284,614            | 261,171              | 224,831            |

**Ketchikan Gateway Borough**  
**FY 1993/94 BUDGET – APPROPRIATIONS**  
**86 – FOREST PARK SERVICE AREA**

| <b>Account No.</b>        | <b>Description</b>         | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> | <b>% CHANGE<br/>1993 BUDGET</b> | <b>% OF TOTAL<br/>DEPT BUDGET</b> |
|---------------------------|----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------------|-----------------------------------|
| 86 9000 6010              | SUPPLIES                   | 0                          | 50                         | 167                          | 0                          | -100.00%                        | 0.00%                             |
| 86 9000 6030              | PUBLISHING EXPENSE         | 119                        | 0                          | 99                           | 120                        | N/A                             | 0.10%                             |
| 86 9000 6100              | INSURANCE                  | 3,000                      | 3,000                      | 3,000                        | 3,000                      | 0.00%                           | 2.59%                             |
| 86 9000 6130              | ADMINISTRATIVE SERVICE FEE | 3,600                      | 3,600                      | 3,600                        | 6,285                      | 74.58%                          | 5.42%                             |
| 86 9000 6311              | ELECTRICITY-SEWER PLANT    | 2,204                      | 3,000                      | 3,000                        | 3,000                      | 0.00%                           | 2.59%                             |
| 86 9000 6312              | ELECTRICITY-STREET LIGHTS  | 5,488                      | 5,400                      | 6,000                        | 6,000                      | 11.11%                          | 5.17%                             |
| 86 9000 6441              | SYSTEM MAINTENANCE – ROAD  | 27,667                     | 26,000                     | 26,000                       | 76,000                     | 192.31%                         | 65.49%                            |
| 86 9000 6442              | SYSTEM MAINTENANCE – SEWER | 14,946                     | 16,000                     | 16,000                       | 16,640                     | 4.00%                           | 14.34%                            |
| 86 9000 6540              | CAPITAL IMPROVEMENTS       | 0                          | 67,500                     | 88,500                       | 5,000                      | -92.59%                         | 4.31%                             |
| <b>Total Expenditures</b> |                            | <b>57,024</b>              | <b>124,550</b>             | <b>146,366</b>               | <b>116,045</b>             | <b>-6.83%</b>                   | <b>100.00%</b>                    |

# Ketchikan Gateway Borough Forest Park Service Area Fund



**KETCHIKAN GATEWAY BOROUGH**

**FY 1993/94 BUDGET – SUMMARY OF REVENUE AND APPROPRIATIONS**

**87 – GOLD NUGGET SERVICE AREA**

| <b>ACCOUNT</b> | <b>DESCRIPTION</b>      | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> |
|----------------|-------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
|                | FUNDS AVAILABLE JULY 1  | 4,560                      | 7,907                      | 8,623                        | 11,555                     |
|                | REVENUE                 |                            |                            |                              |                            |
| 87 00 00 4220  | STATE REVENUE SHARING   | 0                          | 0                          | 476                          | 476                        |
| 87 00 00 4305  | INTEREST INCOME         | 356                        | 407                        | 301                          | 440                        |
| 87 00 00 4360  | SERVICE AREA REVENUE    | 6,332                      | 7,290                      | 8,500                        | 8,500                      |
|                | TOTAL REVENUE           | 6,688                      | 7,697                      | 9,277                        | 9,416                      |
|                | LESS APPROPRIATIONS     | 2,625                      | 8,000                      | 6,345                        | 6,320                      |
|                | FUNDS AVAILABLE JUNE 30 | 8,623                      | 7,604                      | 11,555                       | 14,651                     |

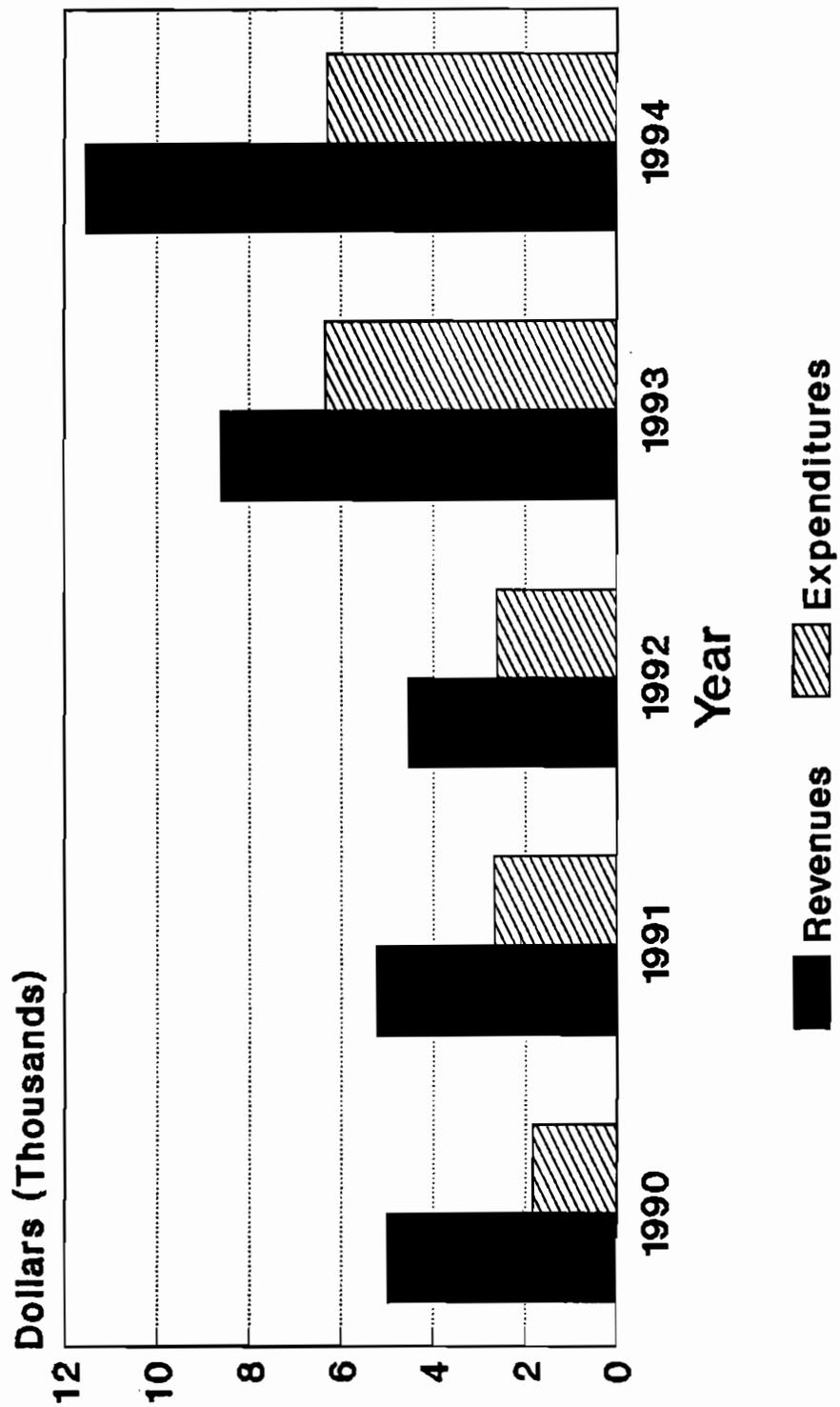
**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – APPROPRIATIONS**

**GOLD NUGGET SERVICE AREA**

| <b>Account No.</b>        | <b>Description</b>      | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> | <b>% CHANGE<br/>1993 BUDGET</b> | <b>% OF TOTAL<br/>DEPT BUDGET</b> |
|---------------------------|-------------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------------|-----------------------------------|
| 87 9000 6130              | ADMINISTRATIVE SERVICES | 1,000                      | 1,000                      | 1,000                        | 520                        | -48.00%                         | 8.23%                             |
| 87 9000 6441              | ROAD MAINTENANCE        | 1,365                      | 6,500                      | 6,500                        | 5,300                      | -18.46%                         | 83.86%                            |
| 87 9000 6442              | SEWER MAINTENANCE       | 120                        | 500                        | 500                          | 500                        | 0.00%                           | 7.91%                             |
| <b>Total Expenditures</b> |                         | <b>2,626</b>               | <b>8,000</b>               | <b>8,000</b>                 | <b>6,320</b>               | <b>-21.00%</b>                  | <b>100.00%</b>                    |

# Ketchikan Gateway Borough Gold Nugget Service Area Fund



KETCHIKAN GATEWAY BOROUGH

FY 1993/94 BUDGET – SUMMARY OF REVENUE AND APPROPRIATIONS

88 – SHOUP STREET SERVICE AREA

| ACCOUNT       | DESCRIPTION             | FY 91/92<br>ACTUAL | FY 92/93<br>BUDGET | FY 92/93<br>ESTIMATE | FY 93/94<br>BUDGET |
|---------------|-------------------------|--------------------|--------------------|----------------------|--------------------|
|               | FUNDS AVAILABLE JULY 1  | 0                  | 0                  | 0                    | 0                  |
|               | REVENUE                 |                    |                    |                      |                    |
| 88 00 00 4305 | INTEREST INCOME         | 0                  | 0                  | 0                    | 0                  |
| 88 00 00 4360 | SERVICE AREA REVENUE    | 0                  | 15,140             | 0                    | 15,140             |
|               | TOTAL REVENUE           | 0                  | 15,140             | 0                    | 15,140             |
|               | LESS APPROPRIATIONS     | 0                  | 12,450             | 0                    | 10,695             |
|               | FUNDS AVAILABLE JUNE 30 | 0                  | 2,690              | 0                    | 4,445              |

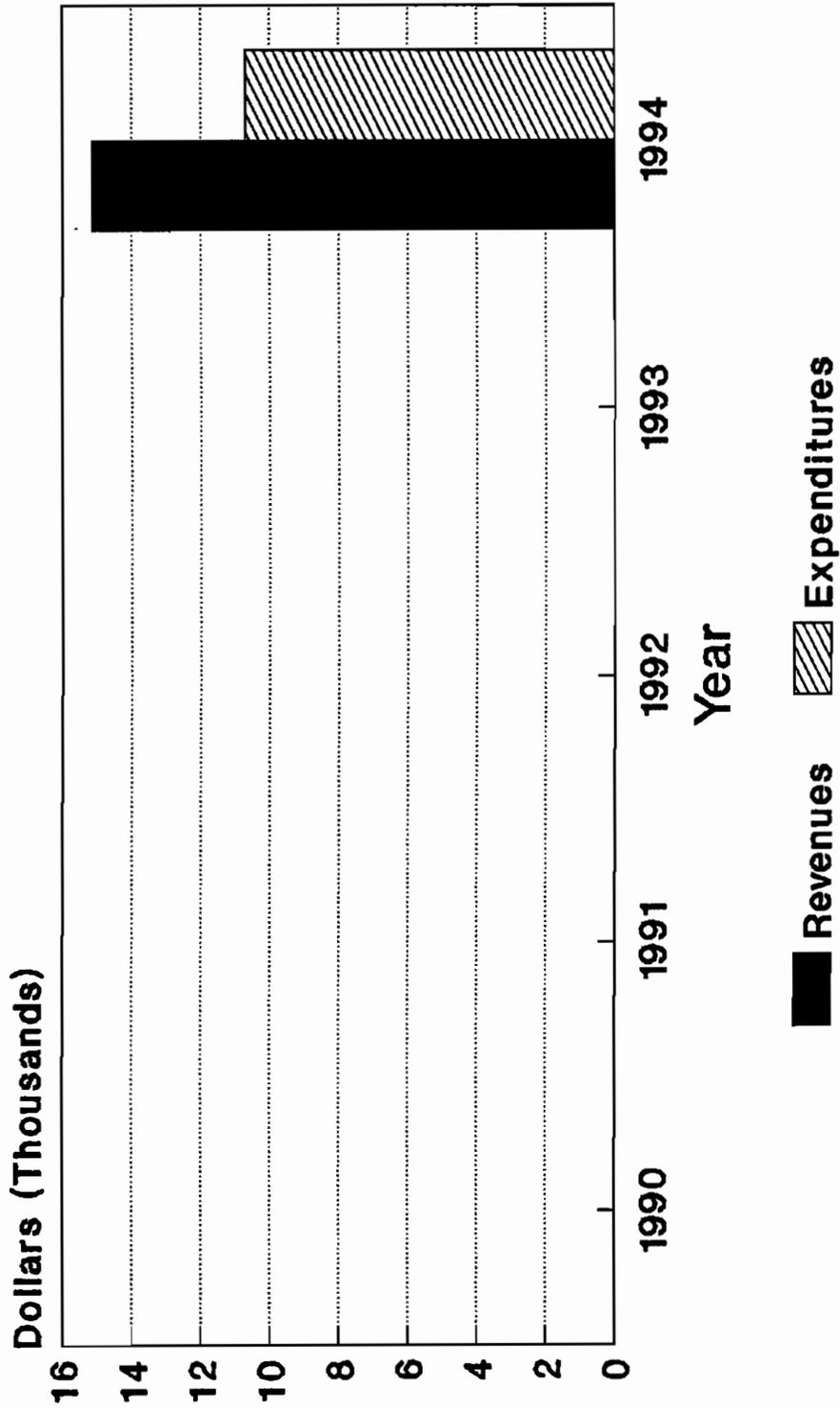
**Ketchikan Gateway Borough**

**FY 1993/94 BUDGET – APPROPRIATIONS**

**88 – SHOUP STREET SERVICE AREA**

| <b>Account No.</b>        | <b>Description</b>      | <b>FY 91/92<br/>ACTUAL</b> | <b>FY 92/93<br/>BUDGET</b> | <b>FY 92/93<br/>ESTIMATE</b> | <b>FY 93/94<br/>BUDGET</b> | <b>% CHANGE<br/>1993 BUDGET</b> | <b>% OF TOTAL<br/>DEPT BUDGET</b> |
|---------------------------|-------------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------------|-----------------------------------|
| 88 9000 5120              | TEMPORARY PAY           | 0                          | 4,000                      | 0                            | 4,000                      | 0.00%                           | 37.40%                            |
| 88 9000 6010              | SUPPLIES                | 0                          | 4,000                      | 0                            | 4,000                      | 0.00%                           | 37.40%                            |
| 88 9000 6020              | DUES & PUBLICATIONS     | 0                          | 450                        | 0                            | 450                        | 0.00%                           | 4.21%                             |
| 88 9000 6030              | PUBLISHING EXPENSE      | 0                          | 200                        | 0                            | 200                        | 0.00%                           | 1.87%                             |
| 88 9000 6060              | RENTALS                 | 0                          | 250                        | 0                            | 250                        | 0.00%                           | 2.34%                             |
| 88 9000 6070              | POSTAGE                 | 0                          | 100                        | 0                            | 100                        | 0.00%                           | 0.94%                             |
| 88 9000 6130              | ADMINISTRATIVE SERVICES | 0                          | 2,400                      | 0                            | 645                        | -73.13%                         | 6.03%                             |
| 88 9000 6310              | ELECTRICITY             | 0                          | 950                        | 0                            | 950                        | 0.00%                           | 8.88%                             |
| 88 9000 6330              | TELEPHONE               | 0                          | 100                        | 0                            | 100                        | 0.00%                           | 0.94%                             |
| <b>Total Expenditures</b> |                         | <b>0</b>                   | <b>12,450</b>              | <b>0</b>                     | <b>10,695</b>              | <b>-14.10%</b>                  | <b>100.00%</b>                    |

# Ketchikan Gateway Borough Shoup Street Service Area





**DEPARTMENT: Capital and Equipment  
Replacement Fund**

**DIVISION: General Government**

**ADMINISTRATIVE COMMENT**

The beginnings of a capital and equipment replacement fund was initiated with this budget. There were no reserves prior to this year and the initial reserve of \$100,000 is not adequate. But because of budgetary constraints this fund was limited to that amount. It is anticipated that in future years that the Borough will be able to significantly improve upon this humble beginning.

**KETCHIKAN GATEWAY BOROUGH**

**ROLLING STOCK INVENTORY**

| VEHICLE TYPE                 | MANUFACTURER    | YEAR    | MODEL            | SERIAL NUMBER     | CONDITION   | PROJECTED LIFE (Yrs) | ESTIMATED VALUE |
|------------------------------|-----------------|---------|------------------|-------------------|-------------|----------------------|-----------------|
| <b>AIRPORT INVENTORY</b>     |                 |         |                  |                   |             |                      |                 |
| Truck - Snow Plow/Dump       | Oshkosh         | 1973    | P-2023-101       | 13859             | Fair        | 5 years              | \$ 18,500       |
| Truck - Snow Plow/Dump       | Oshkosh         | 1991    | P-2526-2         | 10T2C0BA0L1039588 | Excellent   | 15 years             | 145,000         |
| Truck - Sand Spreader        | International   | 1973    | Fleetstar 2010-A | 74722CGB11045     | Fair        | 5 years              | 28,500          |
| Truck - Tanker               | GMC             | 1968    | 7500             | TG70A-D022144     | Fair        | 5 years              | 12,500          |
| Grader                       | Champion        | 1976    | 740-24-68-9872   | 15371-1806        | Good        | 10 years             | 42,000          |
| Grader                       | Champion        | 1973    | 740A-23-17-9195  | 15371-1448        | Good        | 10 years             | 25,000          |
| Front End Loader             | Terex           | 1981    | 72-21B009        | 70604             | Fair        | 10 years             | 50,000          |
| Fork Lift                    | Hyster          | Unknown | P-60-A           | A018D03918V       | Poor        | 2-3 years            | 12,500          |
| Snow Blower                  | SMI             | 1975    | 5000-5250        | 20146             | Poor        | 2-3 years            | 50,000          |
| Dozer                        | John Deere      | Unknown | JD-350-B         | 214427T           | Fair        | 10 years             | 12,500          |
| ARRF Fire Engine #15         | International   | 1975    | Paystar 5070     | A8057EGB16407 ?   | Fair        | 5 years              | 60,000          |
| ARRF Fire Engine #18         | E-One, FMI      | 1987    | P-150            | 1F9DBAA87G1037785 | Good        | 12 years             | 150,000         |
| ARRF Fire Engine #20         | Oshkosh         | 1991    | T-3000           | 10T9L5EHOM1043193 | Excellent   | 15 years             | 425,000         |
| Police Vehicle - Suburban    | Chevrolet       | 1985    | K-10 Suburban    | 1G8EKL6L5FF150533 | Fair        | 5 years              | 11,500          |
| P/U Truck, 1 Ton, 4x4        | Chevrolet       | 1985    | CK-30943         | 1GCHK33M2FS189972 | Poor        | 2-3 years            | 8,500           |
| P/U Truck, 3/4 Ton, 4x4      | Chevrolet       | 1984    | K-20             | 2GCEK24L2E1134844 | Fair        | 5 years              | 7,500           |
| P/U Truck, 3/4 Ton, 4x4      | Chevrolet       | 1984    | K-20             | 2GCEK24L2E1134845 | Fair        | 5 years              | 7,500           |
| P/U Truck, 3/4 Ton, 4x4      | Chevrolet       | 1990    | 2500             | 1GCGK24K5LE152430 | Excellent   | 15 years             | 15,500          |
| Utility Van, Command Vehicle | Chevrolet       | 1988    | Astro            | 1GNCM15Z1JB233347 | Good        | 10 years             | 12,800          |
| Snow Broom                   | SMI/Detroit     | Unknown | SW-314-G         | 20145             | Fair - Poor | 5 years              | 15,000          |
| Snow Broom                   | SMI/Cummins     | Unknown | SW-314-D         | 20191             | Fair - Poor | 5 years              | 15,000          |
| Snow Broom                   | Sweepster       | 1991    | 2900             | N/A               | Excellent   | 15 years             | 100,000         |
| Urea Auger Loader            | KIA Shop        | Unknown | N/A              | N/A               | Fair - Poor | 3-5 years            | 500             |
| Urea Spreader                | Hi-way Utility  | 1975    | P-6              | 58513             | Fair        | 5 years              | 850             |
| Portable Air Compressor      | Worthington     | Unknown | Unknown          | 597633            | Poor        | 1-2 years            | 600             |
| Portable Welder              | Lincoln/Perkins | 1991    | SA-250           | A-1144628         | Excellent   | 20 years             | 9,000           |
| M/V Eichner                  | Blount          | 1968    | N/A              | D514755           | Fair        | 10 years             | 125,000         |
| M/V Bob Ellis                | Blount          | 1972    | N/A              | D539779           | Fair        | 15 years             | 300,000         |

**TRANSIT INVENTORY**

|     |           |      |  |                   |      |         |           |
|-----|-----------|------|--|-------------------|------|---------|-----------|
| Bus | Champion  | 1991 |  | 1FDKE30M1LHB8988  | Fair | 5 years | \$ 32,200 |
| Bus | Champion  | 1990 |  | 1FDKE30M6LHB28212 | Poor | 4 years | 25,800    |
| Bus | Champion  | 1987 |  | 1FDKE3016HHA45621 | Poor | 1 year  | 6,400     |
| Van | Chevrolet | 1984 |  | CGX33A4130552     | Poor | 0 years | 500       |

## KETCHIKAN GATEWAY BOROUGH

### ROLLING STOCK INVENTORY

| VEHICLE TYPE             | MANUFACTURER | YEAR    | MODEL     | SERIAL NUMBER     | CONDITION | PROJECTED LIFE (Yrs) | ESTIMATED VALUE |
|--------------------------|--------------|---------|-----------|-------------------|-----------|----------------------|-----------------|
| <b>BOROUGH INVENTORY</b> |              |         |           |                   |           |                      |                 |
| Pickup Truck             | Ford         | 1993    | F150 4x4  | 2FTEF14Y8PCA16623 | New       | 10 years             | \$16,000        |
| Pickup Truck             | Ford         | 1990    | F250      | 1FTEF26H3LPBO6547 | Good      | 7 years              | 10,000          |
| Pickup Truck             | Ford         | 1983    | Ranger    | 1FTCR10P5DUCO3275 | Fair      | 5 years              | 3,500           |
| Pickup Truck             | Dodge        | 1982    | Ram       | JB7FK2474CY400561 | Good      | 5 years              | 3,000           |
| Tractor                  | Kabota       | Unknown | 2850DF-7W | L2850E-52399      | Good      | 5 years              | 10,000          |
| Van                      | Chevrolet    | 1982    |           | 2GCEG25D5C4145700 | Poor      | 0 years              | 500             |
| Van                      | Chevrolet    | 1982    |           | 2GCEG25D3C4146540 | Fair      | 5 years              | 3,500           |
| Pickup Truck             | Chevrolet    | 1982    |           | J8ZBR14S6C8204929 | Poor      | 0 years              | 300             |
| Dump Truck               | Ford         | 1988    | 1 Ton     | 2FDKF37H3JCB47391 | Good      | 5 years              | 10,000          |
| Pickup Truck             | Ford         | 1993    | Ranger    | 1FTCR15U1PPA40352 | Good      | 10 years             | 19,000          |
| Pickup Truck             | Chevrolet    | 1979    |           | CKL249S200820     | Fair      | 3 years              | 4,000           |
| Fire Truck               | Mack         | 1989    |           | VG6M112C8KB068    | Good      | 21 years             | 179,000         |
| Fire Truck               | Ford         | 1966    |           | C85IU765970       | Fair      | 0 years              | 3,000           |
| Tanker Truck             | GMC          | 1986    |           | 1GDT9EJ1GV519778  | Good      | 18 years             | 110,000         |
| Utility Truck            | Dodge        | 1982    |           | 1B7K34R4C5290484  | Good      | 5 years              | 14,000          |
| Fire Truck               | GMC          | 1986    |           | 1GTD9E4J3GV519782 | Good      | 17 years             | 110,000         |
| Pumper Truck             | Spartan      | 1982    |           | S39CT5C00CC643372 | Good      | 12 years             | 175,000         |
| Pickup Truck             | Chevrolet    | 1987    |           | 1GCEV14K9HS175565 | Bad       | 0 years              | 2,750           |
| Pickup Truck             | Dodge        | 1990    |           | 1B6GL26X5L5619048 | Good      | 5 years              | 12,000          |



**MISCELLANEOUS**

## FISCAL YEAR 1993/94 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 this year 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 the 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 advertized 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 8.3 mills;
- ◆ The general fund budget was to be balanced;
- ◆ A prudent ending fund balance was to be provided for;

- ◆ A capital and equipment reserve account was to be established;
- ◆ 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 trends were used;
- ◆ Employee compensation was based on cost-of-living trends or labor contract agreements; and
- ◆ A multi-year capital budget was to be prepared.

**Budget Schedule:**

| <u>Action Date</u>    | <u>Action Party</u>        | <u>Action Taken</u>   |
|-----------------------|----------------------------|---|
| April 19              | Manager                    | Establish <i>ad hoc</i> Budget Review Committee   |
| April 19              | School District & Assembly | Public hearing on School District Budget  |
| April 21              | Administration             | Workshop to present budget process, forms to be used, budget instructions and introduction of Budget Review Committee |
| April 26 - May 10 and | Budget Review Committee    | Workshops for the preparation review of budgets for individual departments and funds                                  |
| May 5                 | Assembly                   | Public hearing on reorganization. Law budget and Manager's budget   |
| April 26              | Assembly                   | Public hearing and reconsideration of School District budget  |

|   |          |  |
|---|----------|--|
| May 3   | Assembly | Public hearing and presentation of Manager's recommended Borough budget  |
| May 10  | Assembly | Public hearing and review of budgets for Administrative Services, Assessment, Animal Protection, Debt Service and Automation.                                    |
| May 17  | Assembly | Public hearing and adoption of School District budget  |
| May 19  | Assembly | Public hearing and review of budgets for Debt Service, Mayor and Assembly, Clerk's Office, Parks and recreation, Maintenance and Operations and non-departmental |
| May 26  | Assembly | Public hearing and review of budgets for Service Areas, Planning, Transportation, non-areawide and capital improvements program                                  |
| June 2  | Assembly | Public hearing and review of special budget requests   |
| June 3  | Assembly | Public hearing and review of budget for Planning, Land Trust Fund, Permanent Fund, Parks and Recreation and overall budget                                       |
| June 7  | Assembly | Public hearing and 1st reading of adoption of final budget   |
| June 21   | Assembly | Public hearing and final adoption of 1993/1994 Borough budget  |
| <p>Each of the public hearings were agendized, advertized in the local paper, and reported on by both the print and electronic media. In addition, the Manager and individual Assembly members discussed the budget and the budget process on various talk show programs.</p> |          |  |

# KETCHIKAN GATEWAY BOROUGH

## SCHEDULE OF ASSESSED VALUATIONS

| YEAR | VALUATION | MILLAGE RATE | DOLLAR AMOUNT |
|------|-----------|--------------|---------------|
|------|-----------|--------------|---------------|

### GENERAL FUND

|         |             |       |           |
|---------|-------------|-------|-----------|
| 1966/67 | 72,393,833  | 6.00  | 434,363   |
| 1967/68 | 75,470,210  | 8.00  | 603,762   |
| 1968/69 | 91,965,830  | 6.40  | 588,581   |
| 1969/70 | 96,453,720  | 5.20  | 501,559   |
| 1970/71 | 98,655,375  | 4.00  | 394,622   |
| 1971/72 | 104,088,090 | 6.00  | 624,529   |
| 1972/73 | 117,702,826 | 10.50 | 1,235,880 |
| 1973/74 | 152,722,421 | 8.00  | 1,221,779 |
| 1974/75 | 168,791,775 | 8.00  | 1,350,334 |
| 1975/76 | 198,599,756 | 8.30  | 1,648,378 |
| 1976/77 | 214,394,095 | 9.60  | 2,058,183 |
| 1977/78 | 247,655,450 | 7.00  | 1,733,588 |
| 1978/79 | 293,378,830 | 5.00  | 1,466,894 |
| 1979/80 | 306,354,080 | 4.50  | 1,378,593 |
| 1980/81 | 366,613,765 | 2.50  | 916,534   |
| 1981/82 | 445,168,300 | 1.00  | 445,168   |
| 1982/83 | 532,766,200 | 1.00  | 532,766   |
| 1983/84 | 573,656,746 | 1.00  | 573,657   |
| 1984/85 | 638,157,830 | 3.10  | 1,978,289 |
| 1985/86 | 660,988,333 | 2.55  | 1,685,520 |
| 1986/87 | 652,773,750 | 3.00  | 1,958,321 |
| 1987/88 | 644,691,600 | 5.70  | 3,674,742 |
| 1988/89 | 672,170,100 | 6.00  | 4,033,021 |
| 1989/90 | 710,801,700 | 6.00  | 4,264,810 |
| 1990/91 | 735,506,000 | 6.00  | 4,413,036 |
| 1991/92 | 773,585,250 | 6.60  | 5,105,663 |
| 1992/93 | 792,034,850 | 8.30  | 6,573,889 |
| 1993/94 | 823,133,650 | 8.30  | 6,832,009 |

### NONAREAWIDE FUND

|         |             |      |         |
|---------|-------------|------|---------|
| 1986/87 | 275,085,400 | 0.58 | 159,550 |
| 1987/88 | 275,871,550 | 0.60 | 165,523 |
| 1988/89 | 300,063,000 | 0.85 | 255,054 |
| 1989/90 | 324,854,750 | 0.85 | 276,127 |
| 1990/91 | 343,233,200 | 0.85 | 291,748 |
| 1991/92 | 357,639,250 | 0.60 | 214,584 |
| 1992/93 | 375,102,600 | 0.60 | 225,082 |
| 1993/94 | 395,944,750 | 0.65 | 257,364 |

# KETCHIKAN GATEWAY BOROUGH

## SCHEDULE OF ASSESSED VALUATIONS

| YEAR | VALUATION | MILLAGE<br>RATE | DOLLAR<br>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 |

### 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 |

### 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 |

## GLOSSARY of TERMS and ABBREVIATIONS

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

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

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

|                               |  |
|-------------------------------|--|
| <b>FTE</b>                    | Full-time equivalent employee (2,080 hours per year).  |
| <b>FUND BALANCE</b>           | Remaining funds after taking into account all anticipated actual revenues and expenditures per fiscal year.  |
| <b>GENERAL FUND</b>           | Used to account for all financial resources, except those required to be accounted for in another fund, e.g. enterprise fund. The general fund includes most operating activities of the Borough, including the School District. |
| <b>GFOA</b>                   | Government Finance Officers' Association   |
| <b>GRANT</b>                  | A contribution or gift of cash or other assets from one government to another to be used or expended for a specified purpose, activity or facility only.   |
| <b>INDEPENDENT CONTRACTOR</b> | A person or firm providing services or goods to the Borough pursuant to a written contract who is not an employee of the Borough.  |
| <b>INDIRECT COSTS</b>         | Support costs associated with doing business as a Borough government.  |
| <b>INTERFUND TRANSFERS</b>    | Financial transactions between funds requiring approval of Borough Assembly.   |
| <b>INVENTORY</b>              | An itemized list or catalog of goods, property, etc.   |
| <b>LANS</b>                   | Local Area Computer Networks   |
| <b>LEPC</b>                   | Local Emergency Planning Commission  |
| <b>LONGEVITY</b>              | Length of service.   |
| <b>MISSION STATEMENT</b>      | A statement of broad direction, purpose or intent based on the needs of the Borough. This statement is general and timeless and it is not concerned with specific achievement in a given time.                                   |
| <b>NON-DEPARTMENTAL</b>       | A cost accumulation center where costs that can not be directly identified and allocated to specific activities, functions or programs can be accounted for.   |
| <b>OBJECTIVE</b>              | A desired output oriented accomplishment which can be measured and achieved within a given time.   |

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