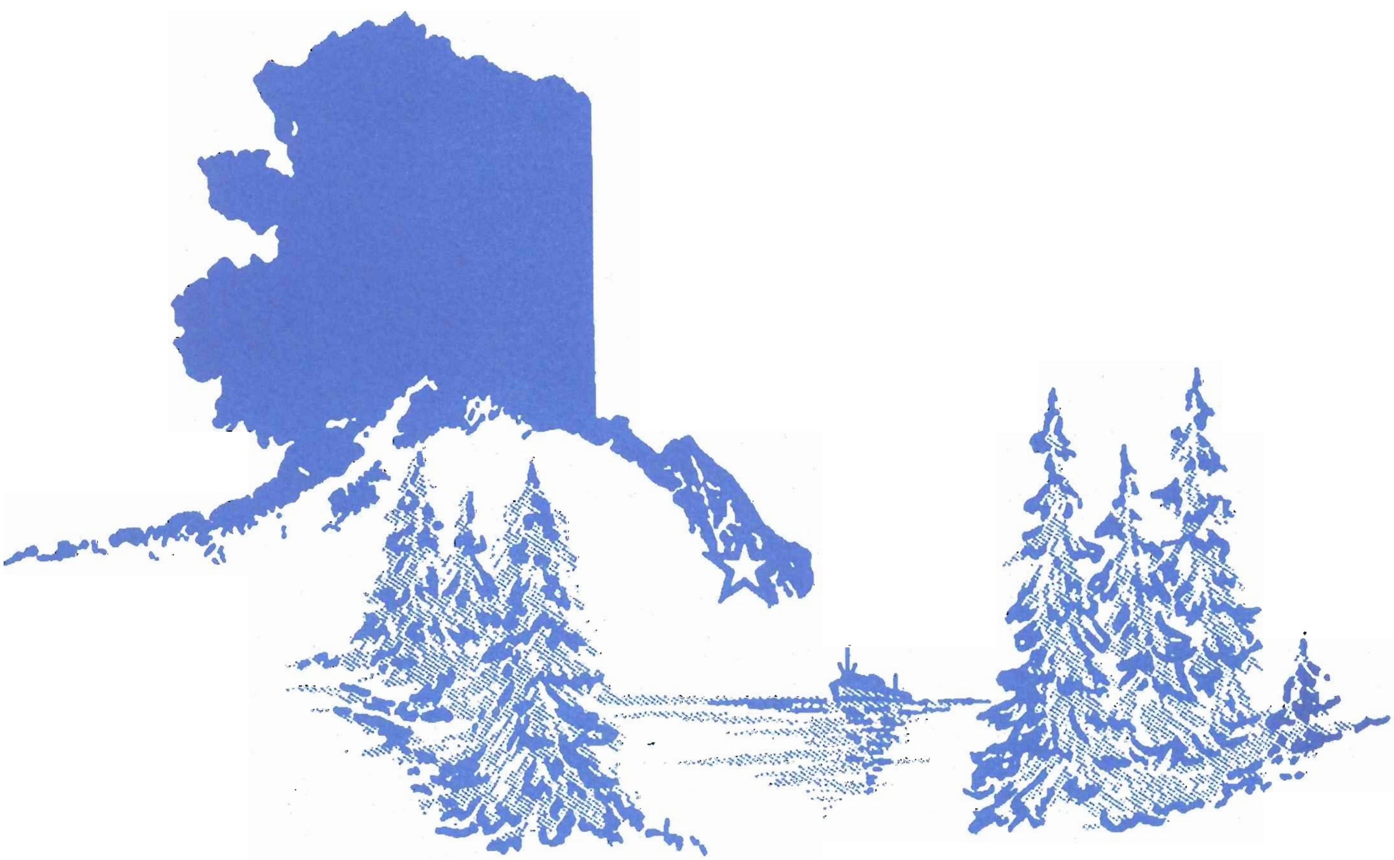
KETCHIKAN GATEWAY BOROUGH
Ketchikan, Alaska



Budget
Fiscal Year 1999/2000

KETCHIKAN GATEWAY BOROUGH

1999/2000 BUDGET

AND CAPITAL PROGRAM

Mayor and Assembly

John W. "Jack" Shay Jr., Mayor
Phyllis L. Yetka, Vice-Mayor
James L. Van Horn
Richard L. Coose
Angelo L. Martin
Maggie Sarber
John J. Conley
Tom Coyne

Appointed Staff

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

Directors

Susan Dickinson, Planning & Community Development
Rich McAlpin (DeputyDirector), Public Works
Don Chenhall, Transportation Services
Alvin E. Hall, Administrative Services
Eugene Martin, Animal Protection
Paul Thares, Parks & Recreation
Dennis L. Finegan, Assessment

Effective July 1, 1999

Adopted on June 21, 1999

Special Acknowledgement
for
<u>Staff Assistance in Preparing Budget</u>

Gisele Denton, Staff Accountant

Susan Fisher, Staff Accountant/Financial Analyst

KETCHIKAN GATEWAY BOROUGH
ANNUAL BUDGET
Fiscal Year 1999/2000

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INTRODUCTION

FY 1999/2000

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

Georgianna Zimmerle
Borough Manager
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BUDGET MESSAGE

DATE: June 30, 1999

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

THRU: Georgianna Zimmerle, Borough Manager

FROM: Alvin E. Hall, Director of Administrative Services

INTRODUCTION

In compliance with Section 40.10.010 (a) of the Ketchikan Gateway Borough's *Code of Ordinances* and in accordance with the laws of the State of Alaska transmitted herewith is the proposed budget for the Borough for Fiscal Year 1999-2000. This budget contains the operational budgets for the General Government, Special Revenue funds, Internal Service funds and Enterprise Fund activities. Also included is a three-year capital budget which includes capital projects requested by the Ketchikan Gateway Borough School District. The budget includes the amount that will be funded by the Ketchikan Gateway Borough from General Funds or General Obligation and Revenue Bonds. The Ketchikan Gateway Borough School District's operational budget is included by reference with their full budget presented in a separate document.

The Borough continues to address the economic impact created by closure of the Ketchikan Pulp Mill. The forest products industry played a major role in the development of Southeast Alaska's economy and has remained a driving socioeconomic force for more than forty years. In the early 1950's, a long-term timber contract stimulated construction of a pulp mill near Ketchikan that employed more than 350 people and created hundreds of jobs in the region's logging and sawmill operations. Many factors---including environmental concerns, market conditions and reduction to the timber contract between the Ketchikan Pulp Company (KPC) and the United States Forest Service, and the announcement by Louisiana Pacific its intent to sell its subsidiary operations of (KPC)--- threaten the economic base of the community.

Economic stimulation is expected with the infusion of $25 million in federal funds. The Borough is soliciting and reviewing business plans of many groups proposing to bring additional jobs and business opportunities to the local community. These ventures will be supported through loans, infrastructure development, tax relief, grants and loan guarantees with financial institutions. Decisions are being made regarding the process and procedures for dispensing these funds.

In addition to the Economic Development Assistance Fund, the Borough is funding an Economic Development Center to assist small businesses in preparing formal business plans in order to secure private financing. There also are funds for an Economic Development Authority to attract new businesses and provide loan guarantees, a grant to the City of Ketchikan for expanded parking facilities, a loan to Ketchikan Pulp Corporation (KPC) for developing and constructing a new veneer mill, and a grant for continued support of the Alaska Ship and Drydock. The Borough will negotiate with Kinetic Aviation and Abacus Mineral-Niblack Project for economic development loans. With prudent and well-reasoned investment strategies, this Economic Development Fund can play an important part in enhancing, expanding, and diversifying the Borough's economic and employment bases. The expectation is that the loans will provide ongoing support for future development as principal and interest is paid.

The Fiscal Year 1999-2000 regular budget is increased substantially over the previous year, notably in increased personnel for Planning and Public Works to meet public demands for greater service.

In addition to ongoing maintenance of Borough facilities, bond issuances this year will enable the Borough to complete comprehensive school repairs and to design and construct a new ferry and remodel the airport terminal building. The Borough expects to issue $7.5 million in General Obligation Bonds for the school projects and $4.45 million in Revenue Bonds for the ferry/terminal projects.

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

Property assessment value increased by approximately nine-tenths of 1 percent (.9%) this past year, and a one-half mill increase in property and personal taxes making for approximately $7,125,704 in real and personal property taxes after allowing $452,746 for Senior Citizens exemptions in FY 1999/2000.

This budget serves as the Assembly's operating plan for the Borough for 1999/2000. The staff presents the general government operating budget as a reflection of the Ketchikan Gateway Borough's ongoing mission of maintaining cost effective programs and services consistent with the goal of preserving and enhancing the quality of services enjoyed by all the citizens of the Borough.

REVENUES

Projected General Government revenues for fiscal year 1999/2000 will approximate $13,788,131. This is an increase of $527,436 or 3.9% over budgeted revenues for Fiscal Year 1998/1999. The table below identifies the major revenue sources of the Borough and the net change by category.

	1999 Budget	2000 Budget	Net Change
Taxes and Fees	10,279,362	10,666,654	387,292
Revenue from Other Governments	1,108,602	1,021,248	(87,354)
Charges for Services	1,073,000	844,000	(229,000)
Interfund Revenues	779,731	1,256,229	456,498
Total	13,240,695	13,788,131	527,436

Approximately $10,666,654 or 77.36% of the Borough's 1999/2000 revenues will come from taxes. The Borough currently assesses four types of taxes: (1) real and personal property taxes, (2) consumer sales tax, (3) transient occupancy tax, and (4) automobile and boat tax. The following table summarizes the major tax revenues of the Borough.

	1999 Budget	2000 Budget	Net Change
Property Taxes	6,644,106	7,125,704	481,598
Sales Taxes	3,295,506	3,216,500	(79,006)
Transient Tax	25,000	-0-	(25,000)
Automobile and Boat Tax	185,000	194,700	9,700
Other Tax and Fees	129,750	129,750	- 0-
Total	10,279,362	10,666,654	387,292

Senior citizen tax exemption continues to have an adverse effect on revenue as the State does not fund this mandated program. All property values in the Borough are determined by the Assessment Department. The latest data from the Director of Assessment estimates the value of real and personal property located within the Borough on January 1, 1999 at $1,010,459,900 up from last year's value of $1,009,721,800.

Sales tax revenues are generated from a 2% sales tax imposed on retail sales within the Borough. Sales tax revenues are accounted for in two separate funds: General Fund, 1.5%, and Recreational Capital Projects Fund, 0.5%. Sales tax collection is projected to decrease for a second consecutive year, again primarily due to the economic impact of the Ketchikan Pulp Mill closure.

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

Shared revenues and other revenues from the State of Alaska continue their downward trend, requiring municipalities to raise local revenues and/or curtail the level of services they provide to their citizens. The Borough is projected to lose $128,595 in Revenue Sharing and Municipal Assistance during 1999/2000. The following table summarizes the major categories of State revenue and net changes.

	1999 Budget	2000 Budget	Net Change
Revenue Sharing	168,730	101,841	(66,889)
Municipal Assistance	186,440	124,734	(61,706)
Raw Fish Tax	280,605	318,243	37,638
Timber Stumpage	100,827	100,827	-0-
Federal Tobacco Tax	48,500	52,103	3,603
Child Care Programs/Other	47,550	48,500	950
Payment in Lieu of Taxes	256,000	256,000	-0-
Total	1,108,602	1,021,248	(86,404)

Service and user fees generate revenue and offset costs of some Borough provided services. These include zoning and platting fees, digital map sales, animal protection fees, passport fees, recreation program charges and other fees. Charges remain constant with the exception of the recreation program increases resulting from the Indoor Recreation Center. This table summarizes the major categories of charges for services. The large decline in interest income is due to interest rates on Borough invested funds staying at a lower than expected rate this past year.

	1998 Budget	1999 Budget	Net Change
Interest Income	655,500	425,000	(230,500)
Other Sales and Services	10,000	10,000	-0-
Zoning and Platting Fees	16,500	16,500	-0-
Digital Map Sales	4,500	1,500	(3,000)
Animal Protection Fees	27,500	27,500	-0-
Passports	5,000	5,000	-0-
Recreation Program Fees	354,000	358,500	4,500
Total	1,073,000	844,000	(229,000)

INTERFUND TRANSFERS

Fund transfers represent operating subsidies of transfers from specially designated funds to the General Fund. For FY 1999/2000, $635,000 from the Land Trust Fund will be used to fund debt services and assist in operating the Indoor Recreation Center. An Internal Services Fund which had $432,000 held as reserves for insurance claims will be transferred to the General Fund. There is also a transfer of about $15,0000 in Interdepartmental Revenues for services provided to the Transit System.

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

EXPENDITURES

GENERAL FUND

A number of organizational and program changes account for a $546,000 increase in the General Fund expenditures over the previous year. The largest of these increases is in the Public Works Department, where an additional $332,489 will fund a new director's position, an administrative assistant position and added certified personnel; this department is reorganizing and has assumed operation of the Mountain Point Regional Sewer Treatment Plant and sewer services in general. The Manager's Office is budgeted $97,423 to create a new Human Resources position. The School District received an additional $63,524, bringing it to the maximum local funding allowed by state law. The Planning Department budget was reduced by $66,273. A $137,113 increase for the Parks and Recreation Department principally is due to a change in reporting personnel costs associated with specific programs.

The proposed 1999/2000 general government annual budget is requesting appropriations for expenditures totaling $14,905,996. By comparison, the 1998/99 budget totaled $14,359,678. This represents an increase of $546,318, or 3.8 percent. The table below summarized how the Borough has spent its financial resources over the past three years and a projection of how those resources will be spent in 1999 and 2000.

	1996	1997	1998	1999	2000
General Government	1,610,637	1,845,797	2,085,185	1,993,239	2,187,579
Public Services	2,687,114	3,128,229	3,618,845	2,895,172	3,335,350
Education	6,338,311	6,943,372	7,008,058	7,344,172	7,407,696
Capital Projects	136,449	147,653	654,608	558,100	316,933
Other	168,164	202,349	187,760	1,114,845	1,104,288
Transfers	450,000	50,000	79,150	454,150	554,150
Total	11,390,675	12,317,400	13,633,606	14,359,678	14,905,996

A three-year capital budget is included, calling for $29,406,378 in expenditures the next three years. The bulk of this spending has been mentioned previously, relating to the $7.5 million General Obligation Bonds for the school projects and the $4.45 million in Revenue Bonds for the ferry and airport terminal projects. Among other projects in the capital spending plan are $1.4 million for a new Borough government building, $770,813 for Parks and Recreation and Public Works projects, $1 million to replace the roof on Schoenbar Middle School, and $688,364 for Valley Park Building.

ENTERPRISE FUND

An Enterprise Fund is a fund established to account for operation of activities which are financed and operated in a manner similar to private business. That is, the intent is to cover the cost of the operation or activity primarily through the collection of user charges. Airport operations matches this definition and are correctly categorized as an Enterprise Fund.

This is not as true for the transit fund. This fund has been subsidized from the General Fund in the range of $50,000 to $275,000 annually. This Enterprise Fund will never be profitable, and it will be necessary to subsidize it by about $200,000 annually with no expansion of services.

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

EDUCATION FUND

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

The School District's local budget will increase by .83% for the 1999/2000 fiscal year. The Assembly is requested to fund $7,407,696 this year. The School District was funded at 100% of the amount requested for the 1999/2000 fiscal year.

LAND TRUST

The Land Trust Fund was established by Ordinance Sec. 40.15.005 to support the management in utilization of Borough owned entitlement land, and is intended to provide in whole the necessary resources for operation of the Borough land program, to provide for the acquisition of land and construction of needed public facilities, and to assist in offsetting the tax burden.

Funds from Land Trust have been placed in three separate funds: residential, commercial/industrial, and repair and maintenance. Interest from the various funds are programmed into the budget for FY1999/2000. The Land Trust repair and maintenance appropriates $150,000 to fund a portion of the Lewis Reef Development, $688,364 to fund the Valley Park Pool Major Maintenance Repair, $1,000,000 for the Schoenbar Middle School Roof Replacement, $1,400,000 for the purchase of a new Borough building, $56,000 to address safety issues with the Wise Building Access, $300,000 to fund the Borough's portion of debt service, $280,000 to assist in providing operation support for the Indoor Recreation Center and $150,000 to develop a plan for the Lewis Reef Road Improvements.

INTERNAL SERVICE FUND

For all but catastrophic events or claims of $50,000-plus, the Ketchikan Gateway Borough is self-insured. The Borough began working toward self-insurance in 1996. The Borough and the School District pay an administrative fee to Great West Insurance, which in turn handles all employee claims on a weekly basis, and pays claims from an Insurance Reserve Fund deposited in a bank account. The Borough and School District also pay a stop-loss fee per employee, which is the catastrophic insurance coverage. No claims were received the past fiscal year for catastrophic claims.

BUDGET BASIS

The budgets of the General Fund, Special Revenue Funds and Enterprise Funds are prepared on a modified accrual basis. Briefly, the obligations of the Borough are budgeted as expenses, but revenues are recognized only when they are actually received.

In the Comprehensive Annual Financial Report (CAFR) delinquent revenues collected from property taxes for the months of July and August are considered revenues for the previous fiscal year. The CAFR shows the status of the Borough's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases this conforms to the way the Borough prepares its budget.

The full purchase price of equipment and capital improvements are depreciated in the CAFR for Enterprise Funds. Accrued but unused annual and sick leave are treated slightly differently in the budget than in the CAFR. The Comprehensive Annual Financial Report shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.

The Borough budgets for its general, special, capital projects, debt funds, internal service funds and enterprise funds. Grants from other government agencies are not budgeted for, since funds are not normally appropriated by the agency until after the completion of the local budget process. Budget amendments require an ordinance and approval of the Assembly. This is a two-step process.

BUDGET PHILOSOPHY

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

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

Fiscal prudence implies that any proposed fiscal action is conservative enough to be able to address most reasonable contingencies. In this regard, the proposed budget has retained two aspects. The first is an effort to maintain the Borough's ending fund balance or reserve fund balance. One generally accepted "rule of thumb" calls for an ending fund balance of at least (8.3%) of the total operational budget. In the case of the overall budget, that would result in a minimum ending fund balance of $593,310. The second is to establish and sustain an equipment replacement fund of $150,000. The monies from this fund will be used to replace needed equipment. General Fund balance estimated at June 30, 2000 is anticipated to be $745,501. This is adequate to meet the anticipated obligations and loan guarantees.

DEBT MANAGEMENT

The Borough has two general obligation bond issues outstanding totaling $7,310,000. These issues are: 1989 Series "A" School Bonds - $1,200,000 and 1995 IRC Bonds - $6,110,000. The 1989 series "A" School Bonds will mature in the year 2000. The State of Alaska reimburses the Borough to the extent of approximately 80 percent of principal and interest on the School Bond issues. The 1995 IRC Bonds are due to mature in the year 2009 and are to be funded from revenues of the Recreation Sales Tax Fund.

Alaska statutes do not place a limit on the amount of debt that can be incurred by a community. It seems practical that the debt limit could reasonably be placed somewhere between $50,000,000 and $65,000,000 based on the assessed valuation of the Borough. The Borough is planning on issuing additional General Obligation School Bonds in the amount of $7,500,000 during this fiscal year and Revenue Bonds in the amount of $4,450,000 which will be repaid from Passenger Facilities Charges (PFC) and pledged Airport revenues.

CASH MANAGEMENT

The Borough is responsible for collecting all taxes within its boundaries, including those taxes due the Cities of Ketchikan and Saxman. An aggressive policy of collection has been instituted and sustained.

The Borough deposits all funds no later than the day after being receipted. Departments that receive cash put the funds either in the night depository at the bank or deliver the cash to the Administrative Services Department on the day of collection.

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

CONCLUSION

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

KETCHIKAN GATEWAY BOROUGH

REVENUE AND APPROPRIATIONS SUMMARY FOR ALL FUNDS

Fiscal Year 1999/2000

	ESTIMATED FUNDS AVAILABLE 7/1/99	FY 99/00 ESTIMATED REVENUE	FY 99/00 BUDGETED APPROP	ESTIMATED RESERVE 6/30/00
General Fund	2,463,366	13,788,131	14,905,996	1,345,501
Land Trust Repair & Maintenance Fund	10,784,192	957,253	3,934,556	7,806,889
Land Trust Residental Fund	2,733,715	205,028	15,000	2,923,743
Land Trust Fund Commercial/Industrial Fund	2,756,518	206,738	45,000	2,918,256
Nonareawide Fund	8,223	569,879	503,383	74,719
Economic Development Assistance Fund	22,969,860	1,329,842	14,740,312	9,559,390
Economic Development Infrastructure Fund	-	500,000	-	500,000
Economic Development Revenue Fund	-	6,000,000	-	6,000,000
Economic Development Annual Budget Fund	-	500,000	500,000	-
Economic Disaster Fund - Designated	2,033,124	107,000	107,000	2,033,124
School Bond/Capital Improvement	99,863	1,992,767	2,083,662	8,968
Recreation Capital Sales Tax Fund	275,527	1,140,150	1,411,879	3,798
Passenger Facility Charges (PFC Fund)	30,000	2,129,770	1,800,000	359,770
Airport Enterprise Fund	2,304,831	6,763,427	4,811,233	4,257,025
Transit Fund	1,189	528,662	529,204	647
Internal Service Fund - S.D. Health Insurance	789,272	1,509,726	1,441,000	857,998
Internal Service - Borough Health Insurance	242,944	739,871	449,400	533,415
Internal Service Fund - Aetna Insurance	432,806	-	432,806	-
Nichols View Service Area	9,789	495	-	10,284
Shoreline Service Area	161,951	70,666	83,213	149,404
Mountain Point Service Area	196,221	98,015	255,367	38,869
Waterfall Creek Service Area	121,779	13,191	3,205	131,765
Mud Bight Service Area	35,795	9,493	31,054	14,234
South Tongass Service Area	110,701	109,782	57,045	163,438
Forest Park Service Area	146,045	53,551	196,360	3,236
Gold Nugget Service Area	17,012	7,315	8,932	15,395
Shoup Street Service Area	41,754	37,500	35,448	43,806
TOTALS	48,766,477	39,368,252	48,381,055	39,753,674

KETCHIKAN GATEWAY BOROUGH
REVENUE AND APPROPRIATIONS SUMMARY FOR ALL FUNDS
Fiscal Year 1999/2000

FUND	EST FUND AVAILABLE 7/1/99	Revenues		Appropriations			Appropriated Reserves June 30, 2000
		Revenues	Transfers In	Operating	Capital	Transfers Out	
101 General Fund	2,463,366	12,531,902	1,256,229	14,034,913	316,933	554,150	1,345,501
701 Land Trust Repair & Maintenance Fund	10,784,192	957,253	-	51,148	3,303,408	580,000	7,806,889
702 Land Trust Residental Fund	2,733,715	205,028	-	-	-	15,000	2,923,743
703 Land Trust Fund Commercial/Industrial Fund	2,756,518	206,738	-	30,000	-	15,000	2,918,256
711 Nonareawide Fund	8,223	560,879	9,000	503,383	-	-	74,719
722 Economic Disaster Fund - Designated	2,033,124	107,000	-	107,000	-	-	2,033,124
722 Economic Disaster Fund Annual Budget			500,000	500,000			-
721 Economic Development Assistance Funds	22,969,860	1,329,842	-	7,740,312	-	7,000,000	9,559,390
721 Economic Development Infrastructure Funds	-	-	500,000	-	-	-	500,000
721 Economic Development Revenue Funds	-	-	6,000,000	-	-	-	6,000,000
713 School Bond/Capital Improvement	99,863	897,505	1,095,262	2,083,662	-	-	8,968
712 Recreation Capital Sales Tax Fund	275,527	1,140,150	-	502,980	-	908,899	3,798
400 Airport Enterprise Fund	2,304,831	6,705,270	58,157	4,777,083		34,150	4,257,025
500 Transit Fund	1,189	303,662	225,000	485,197	-	44,007	647
530 Internal Service Fund - Great West - School District	789,272	1,509,726	-	1,441,000	-	-	857,998
540 Internal Service Fund - Great West - Borough	242,944	739,871	-	449,400	-	-	533,415
550 Internal Service Fund - Great West - Aetna	432,806	-	-	-	-	432,806	-
714 PFC Fund	30,000	329,770	1,800,000	-	1,800,000	-	359,770
800 South Tongass Service Area	110,701	109,782	-	46,206	9,250	1,589	163,438
810 Shoreline Service Area	161,951	70,666	-	41,990	40,000	1,223	149,404
820 Mountain Point Service Area	196,221	98,015	-	60,600	176,000	18,767	38,869
830 Waterfall Creek Service Area	121,779	13,191	-	3,100	-	105	131,765
840 Mud Bight Service Area	35,795	9,493	-	150	30,000	904	14,234
850 Nichols View Service Area	9,789	495	-	-	-	-	10,284
860 Forest Park Service Area	146,045	53,551	-	43,950	150,948	1,462	3,236
870 Gold Nugget Service Area	17,012	7,315	-	8,750	-	182	15,395
880 Shoup Street Service Area	41,754	37,500	-	10,478	-	24,970	43,806
TOTALS	48,766,477	27,924,604	11,443,648	32,921,302	5,826,539	9,633,214	39,753,674

Ketchikan Gateway Borough

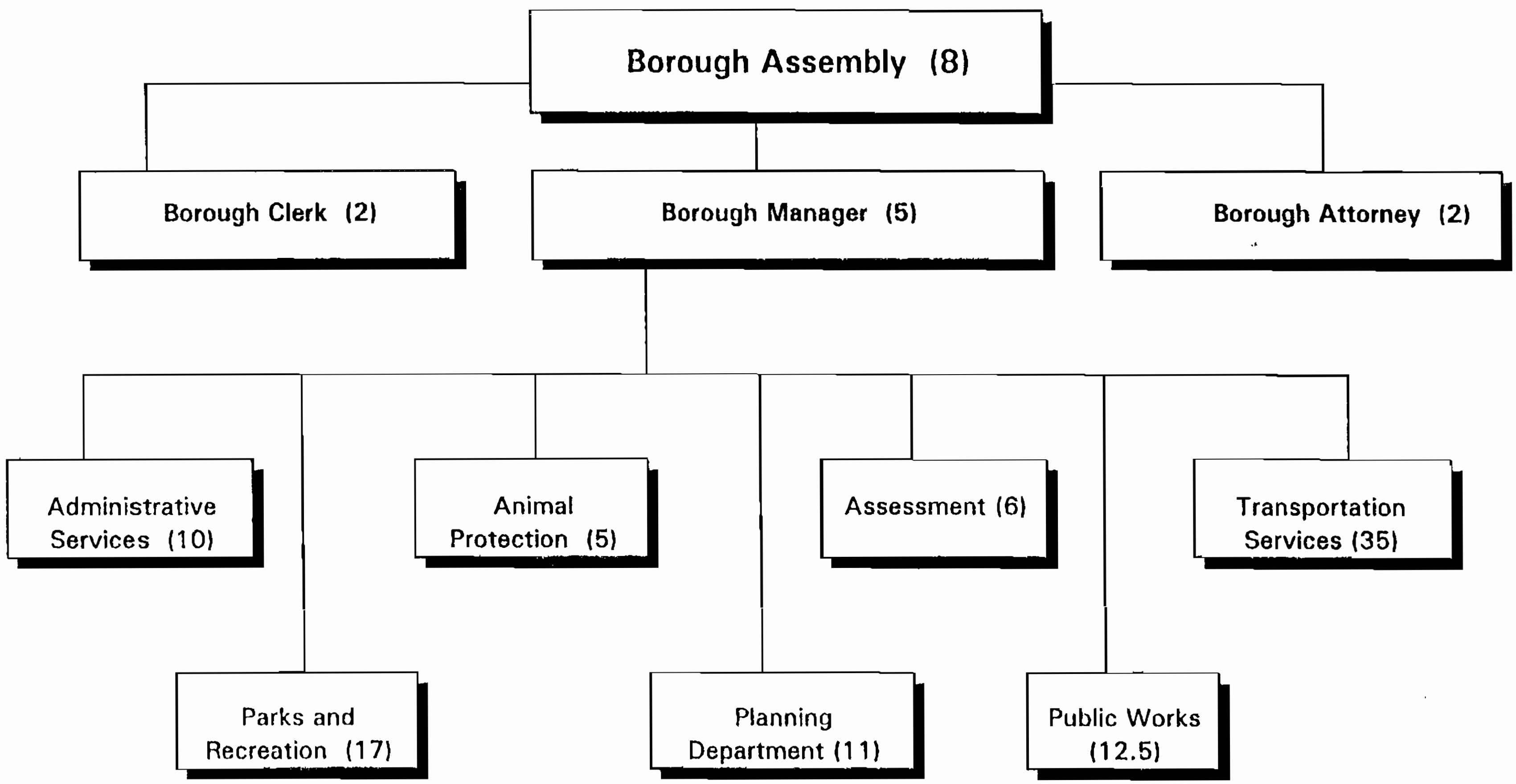
FY 1999/2000 BUDGET

TABLE ONE: Budget Comparison 1998/1999 and 1999/2000

Department	FY98/99	FY99/00	Change	Percent
GENERAL FUND				
Mayor and Assembly	$ 123,538	$ 136,814	$ 13,276	10.75%
Borough Attorney	244,363	293,347	48,984	20.05%
Borough Clerk	181,947	185,389	3,442	1.89%
Borough Manager	449,745	547,168	97,423	21.66%
Administrative Services	595,181	610,768	15,587	2.62%
Assessment	398,465	414,093	15,628	3.92%
Animal Protection	268,841	301,649	32,808	12.20%
Parks and Recreation	1,225,961	1,353,074	127,113	10.37%
Maintenance and Operations	631,342	963,838	332,496	52.66%
Planning	721,909	665,636	(56,273)	-7.80%
Non-Departmental	201,308	197,765	(3,543)	-1.76%
Automation	38,323	61,109	22,786	59.46%
Child Care Assistance	47,119	51,153	4,034	8.56%
Capital Projects	126,100	152,933	26,833	21.28%
Interfund Transfers	454,150	554,150	100,000	22.02%
Summary	5,708,292	6,488,886	780,594	13.67%
School District				
Education - School District	7,694,172	7,757,696	63,524	0.83%
Capital Projects - School District	432,000	164,000	(268,000)	-62.04%
Summary	8,126,172	7,921,696	(204,476)	-2.52%
Borough Grants				
Borough Grants	525,214	495,414	(29,800)	0.00%
Summary	525,214	495,414	(29,800)	-5.67%
Total General Fund	14,359,678	14,905,996	546,318	3.80%
ENTERPRISE FUNDS				
Airport	5,816,455	4,811,233	(1,005,222)	-17.28%
Transit	527,421	529,204	1,783	0.34%
Summary	6,343,876	5,340,437	(1,003,439)	-15.82%
OTHER FUNDS				
Land Trust Fund (Repair & Maintenance)	3,158,368	3,934,556	776,188	24.58%
Land Trust Fund (Residental)	45,000	15,000	(30,000)	-66.67%
Land Trust Fund (Commercial/Industrial)	60,000	45,000	(15,000)	100.00%
Non Areawide Fund	410,000	503,383	93,383	22.78%
Economic Development Assistance Fund	714,735	14,740,312	14,025,577	1962.35%
Economic Development Annual Budget Fund	0	500,000	500,000	100.00%
Economic Disaster Fund - Designated	107,000	107,000	0	0.00%
Internal Service Fund	2,171,676	2,323,206	151,530	6.98%
Debt Service	2,167,228	2,083,662	(83,566)	-3.86%
Recreation Capital Sales Tax Fund	1,703,000	1,411,879	(291,121)	-17.09%
Passenger Facility Charges (PFC) Fund	0	1,800,000	1,800,000	100.00%
Shoreline Service Area Fund	51,473	83,213	31,740	61.66%
Mountain Point Service Area Fund	894,970	255,367	(639,603)	-71.47%
Waterfall Creek Service Area Fund	3,708	3,205	(503)	-13.57%
Mudbight Service Area Fund	40,505	31,054	(9,451)	-23.33%
South Tongass Service Area Fund	129,120	57,045	(72,075)	-55.82%
Forest Park Service Area Fund	95,416	196,360	100,944	105.79%
Gold Nugget Service Area Fund	6,386	8,932	2,546	39.87%
Shoup Street Service Area Fund	111,108	35,448	(75,660)	-68.10%
TOTAL OTHER FUNDS	11,869,693	28,134,622	16,264,929	137.03%
Grand Total all Funds	32,573,247	48,381,055	15,807,808	48.53%

KETCHIKAN GATEWAY BOROUGH

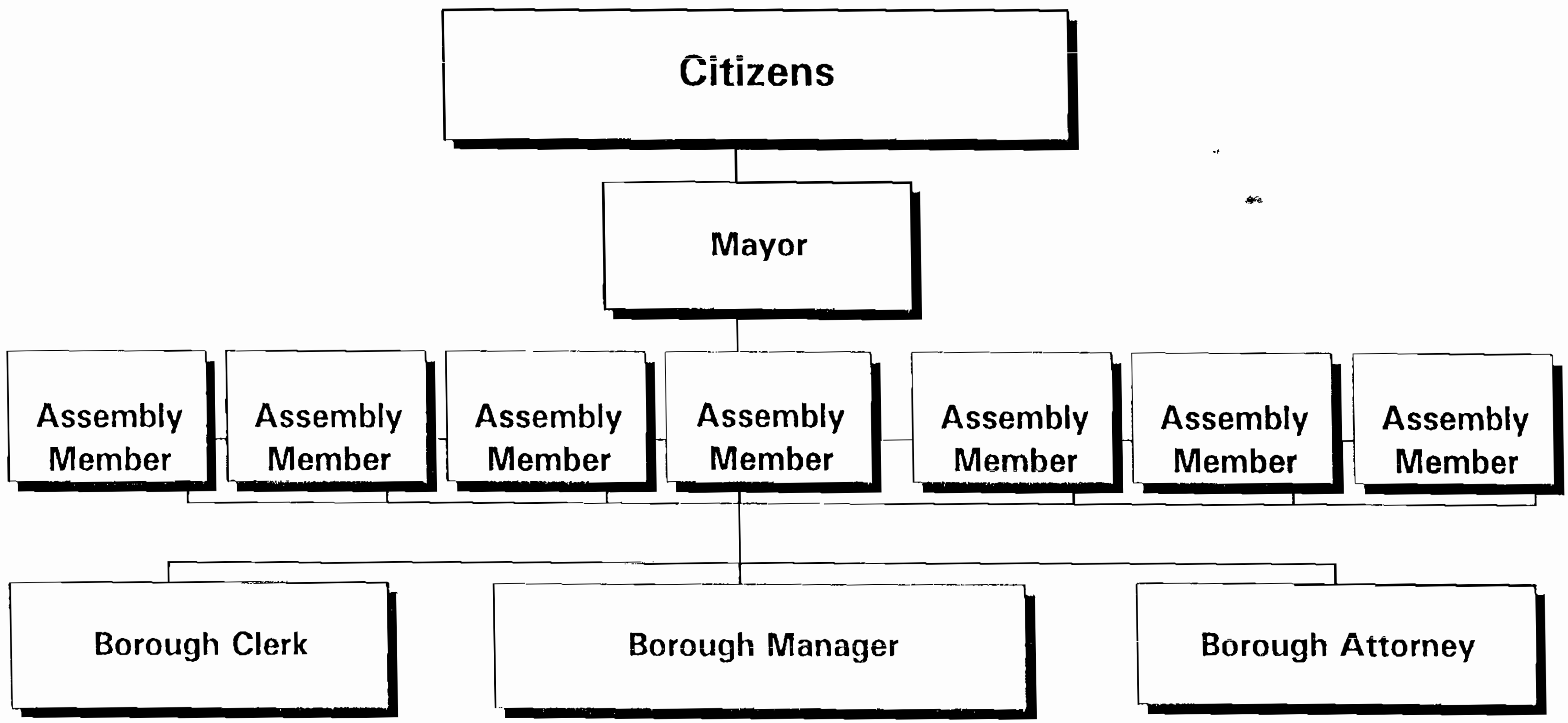
Fiscal Year 1999/2000



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

KETCHIKAN GATEWAY BOROUGH

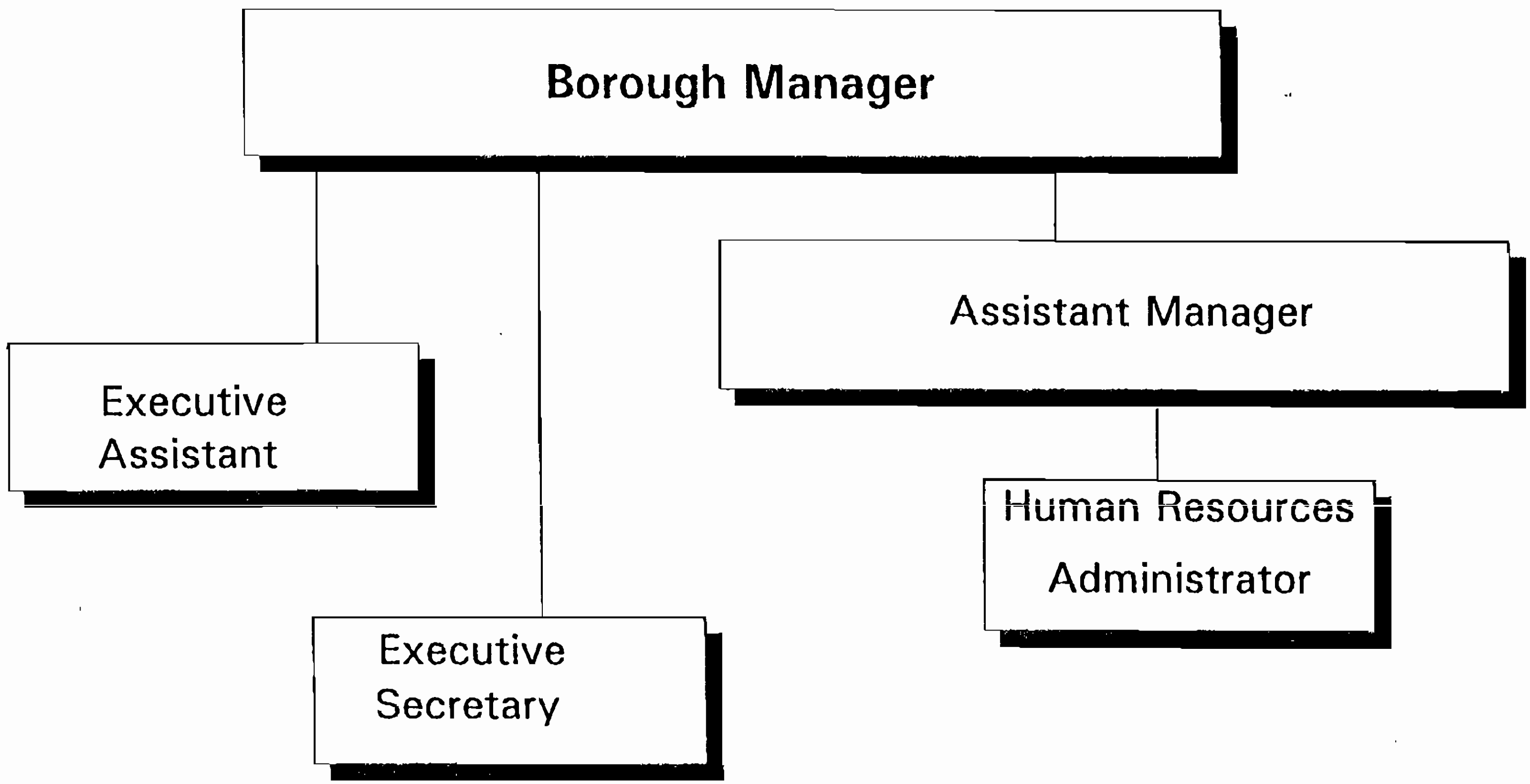
Fiscal Year 1999/2000



KETCHIKAN GATEWAY BOROUGH

MANAGER'S OFFICE

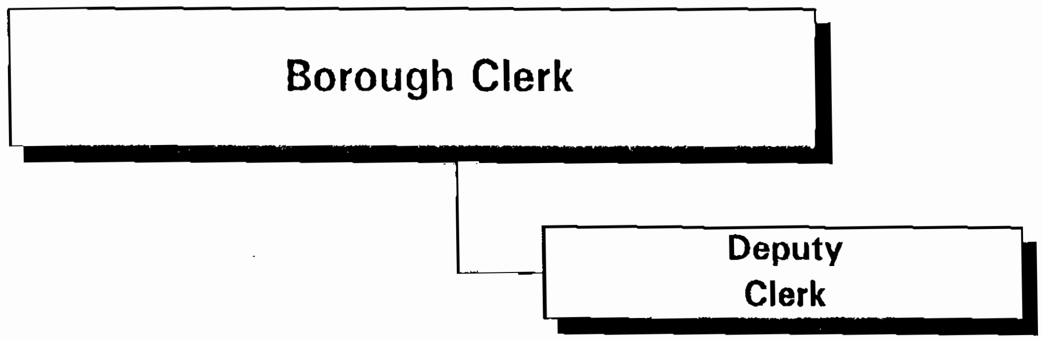
Fiscal Year 1999/2000



KETCHIKAN GATEWAY BOROUGH

CLERK'S OFFICE

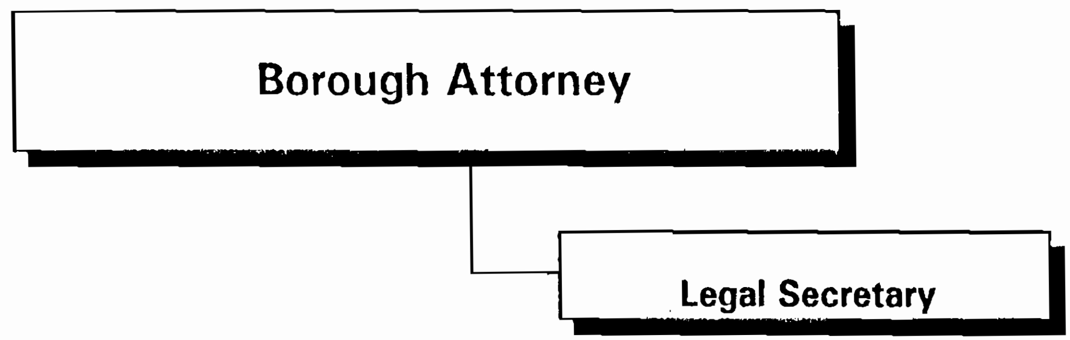
Fiscal Year 1999/2000



KETCHIKAN GATEWAY BOROUGH

LAW DEPARTMENT

Fiscal Year 1999/2000



KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF ADMINISTRATIVE SERVICES

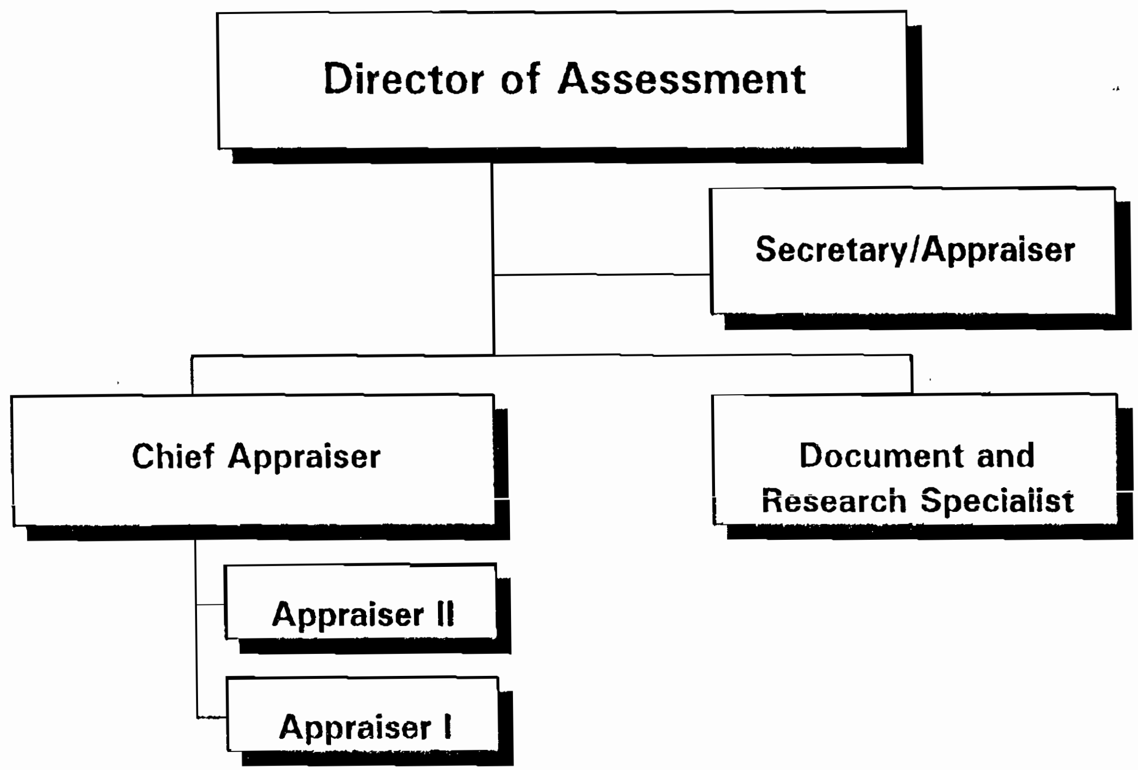
Fiscal Year 1999/2000

- Director of Administrative Services
  - Staff Accountant/ Financial Analyst
  - Accounting Supervisor
    - Accounting Technician
    - Accounting Technician
    - Child Care Grant Administrator
  - Cash Management Supervisor
    - Accounting Technician
    - Accounting Technician
  - Sales Tax Auditor

KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF ASSESSMENT

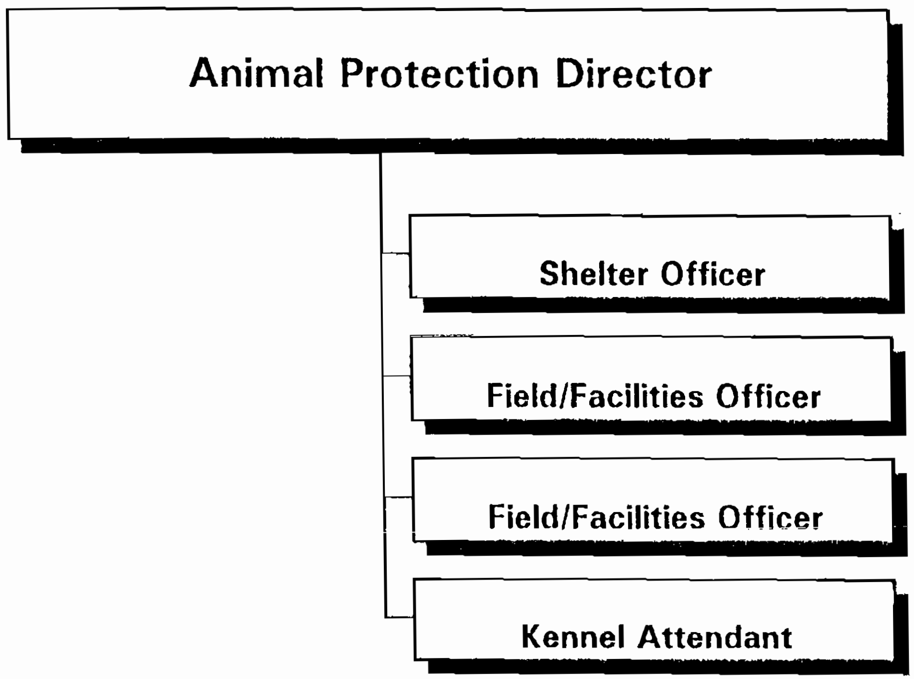
Fiscal Year 1999/2000



KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF ANIMAL PROTECTION

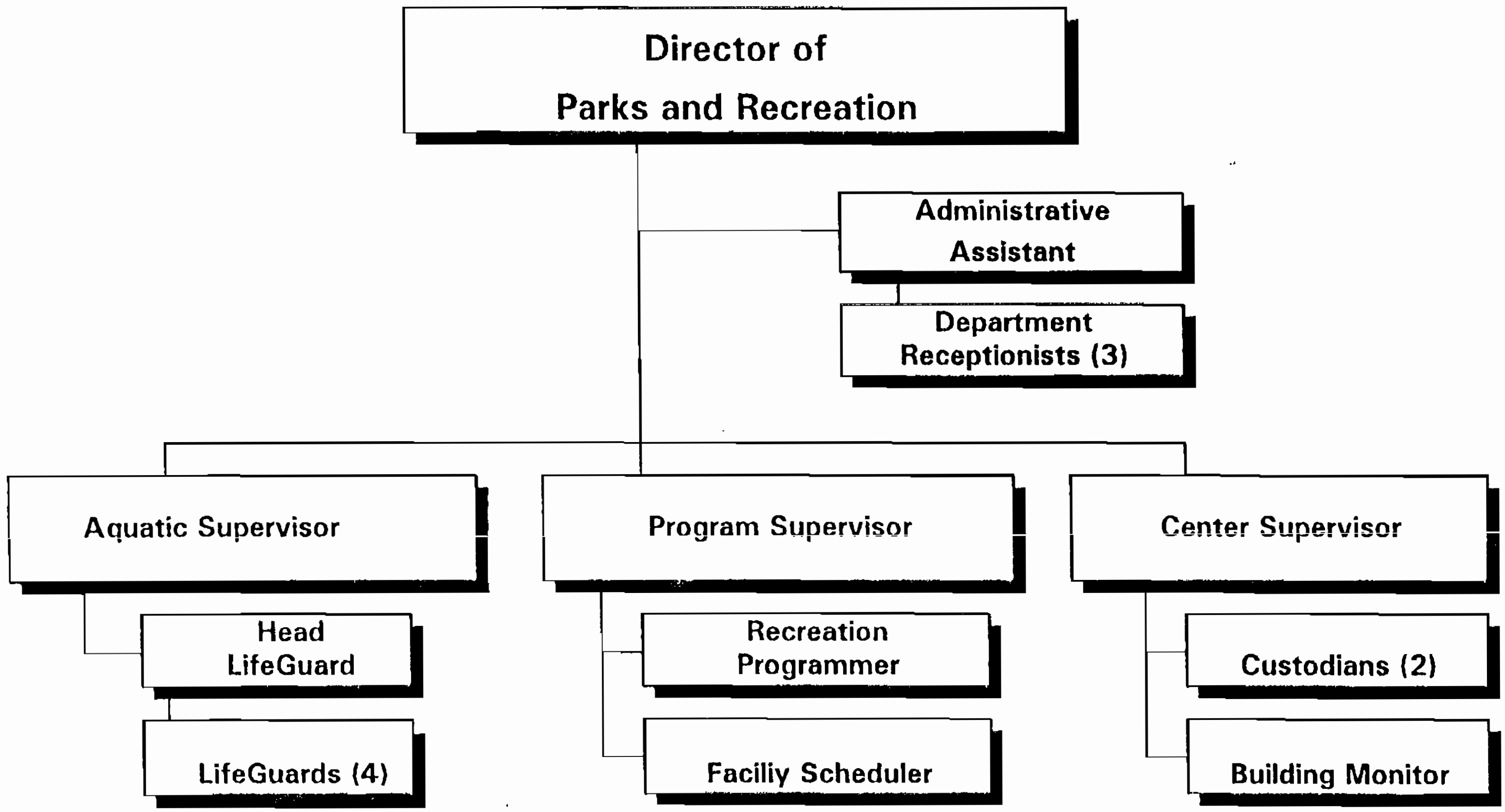
Fiscal Year 1999/2000



KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF PARKS AND RECREATION

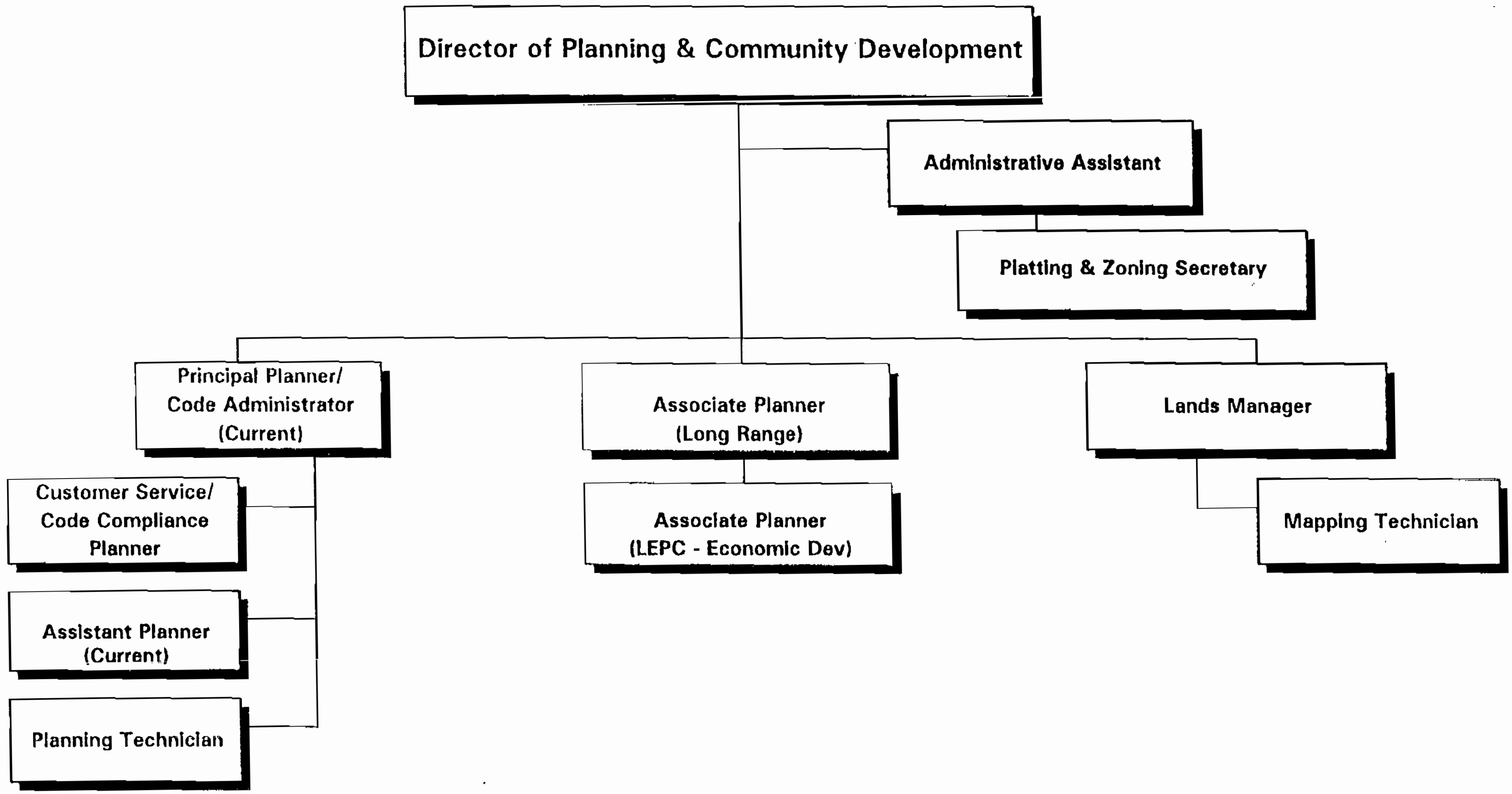
Fiscal Year 1999/2000



KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF PLANNING AND COMMUNITY DEVELOPMENT

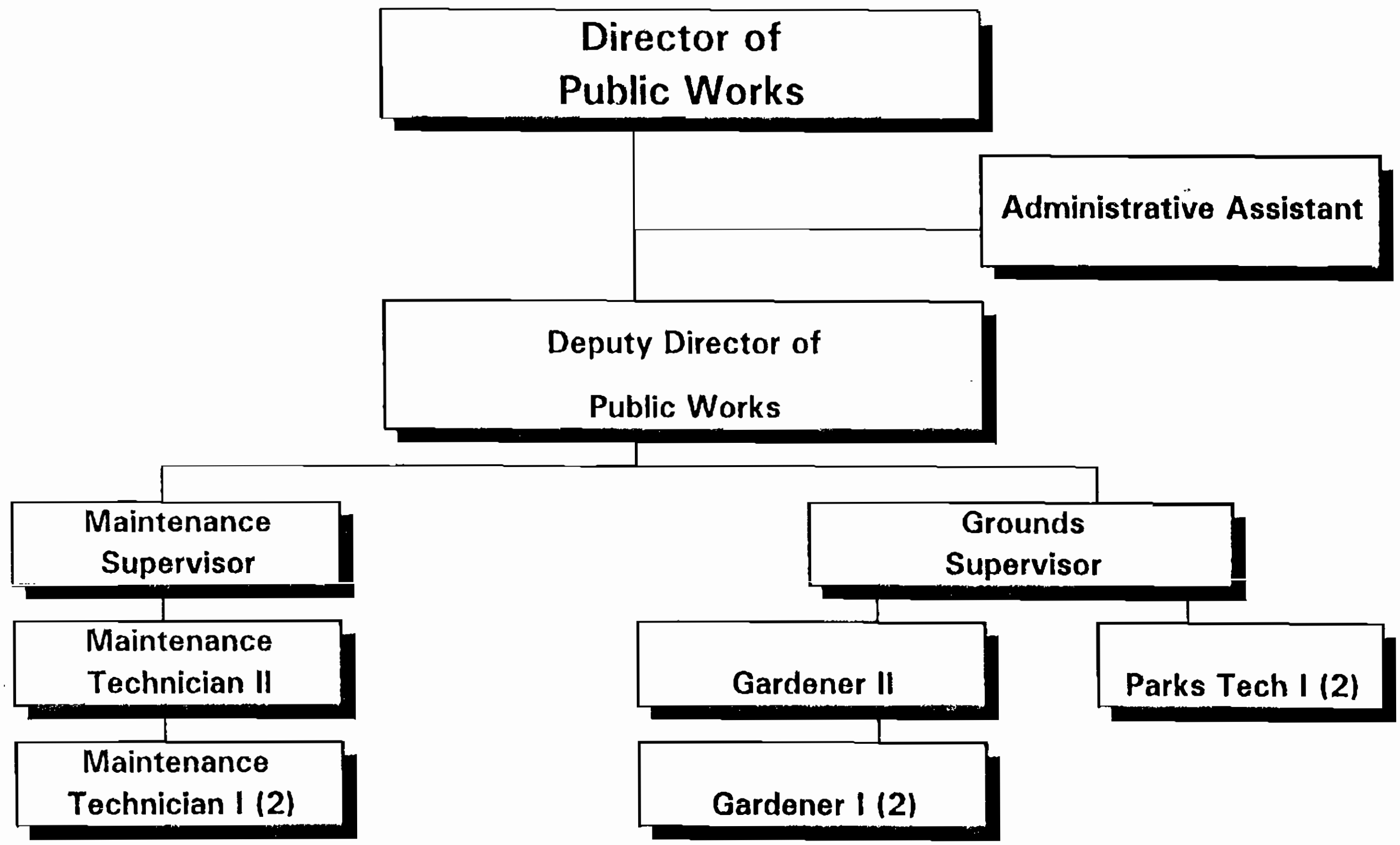
Fiscal Year 1999/2000



KETCHIKAN GATEWAY BOROUGH

PUBLIC WORKS DEPARTMENT

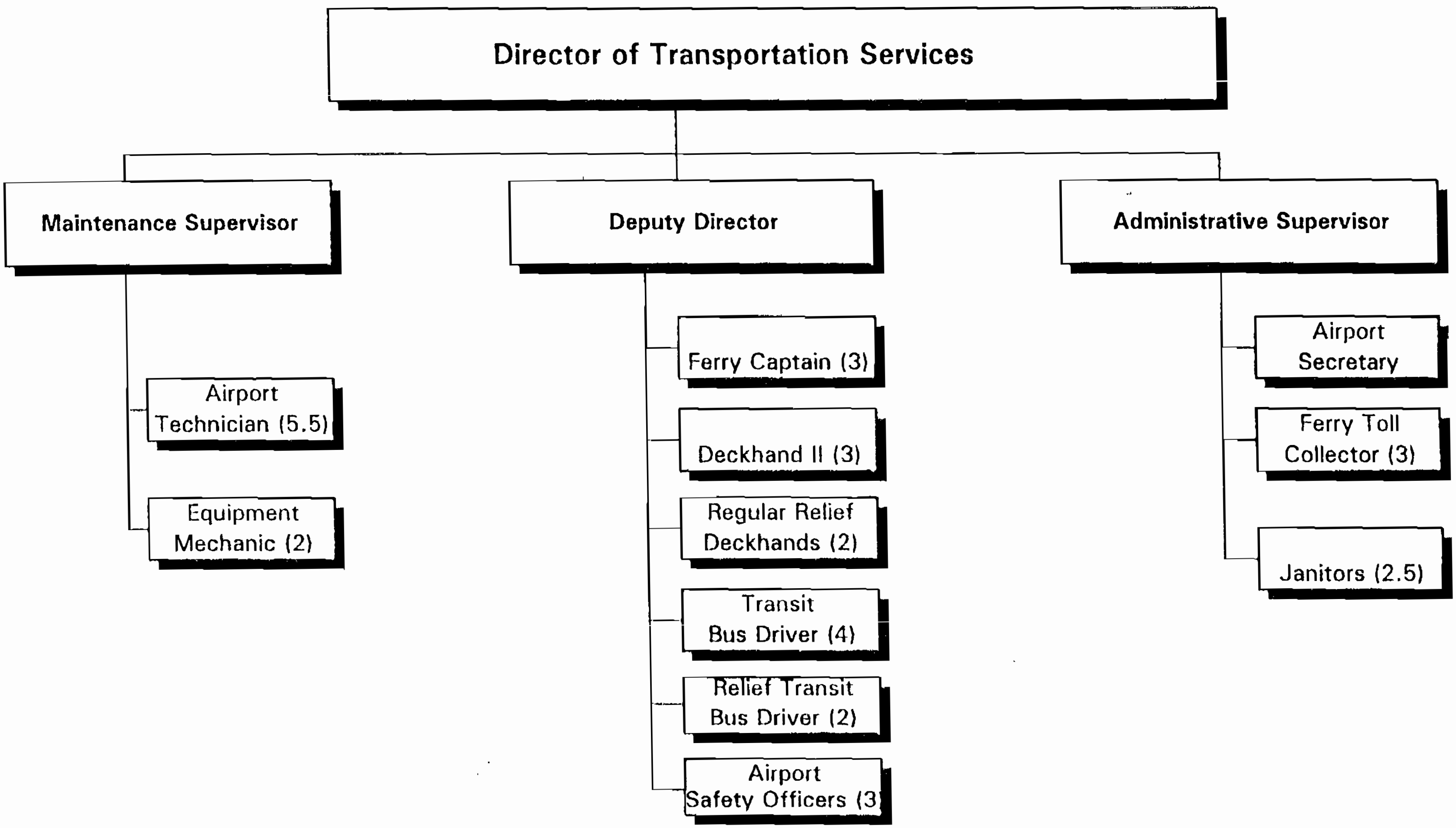
Fiscal Year 1999/00



KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF TRANSPORTATION SERVICES

Fiscal Year 1999/2000



Mission Statements

The Ketchikan Gateway Borough, acting with the authority of its citizens, provides the necessary and desired governmental services which promote the general welfare. The Borough remains dedicated and responsive to all its populace and serves to safeguard community interest and implement the public will.

The Mayor and Assembly represent the collective will of the people, and possess all legislative authority for the Borough. This body is directly responsible for achieving the Borough mission through policy and decision that effect all functions of Borough government.

The Borough Manager=s Office provides the administrative and operational leadership necessary to carry out the mission of the Ketchikan Gateway Borough. This office serves as head of the executive arm of Borough government. The Manager=s Office implements public policy as directed and authorized by the governing body. This office consistently strives for improvement of its processes, as well as increased public satisfaction with its performance.

The Borough Clerk's Office is a public service center and the information depository of the Ketchikan Gateway Borough. This office safeguards and provides proper and efficient access for the public, including elected officials and administrative staff, to local government records and information, as well as the Borough's legislative, administrative and election processes.

The Borough Attorney's Office minimizes the borough's liabilities by providing comprehensive, up-to-date and cost-effective legal services to the Assembly, its appointees, and the Borough staff and vigorously pursues the Borough's policy objectives where legal services are required.

The Administrative Services Department is committed to providing accurate, timely and reliable financial services for the Ketchikan Gateway Borough with the highest professional standards to ensure the fiduciary viability of the Borough. The department's services include accounting, budgeting, cash management, debt service management, financial forecasting, financial reporting, grants administration, revenue and tax collection, and risk management.

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

The Animal Protection Department strives to enhance public safety and the humane treatment of animals through responsible enforcement of animal ordinances and laws, public education programs, and the conscientious monitoring, treatment and control of animals.

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

The Public Works Department's mission is to provide maintenance and improvements to Borough facilities, including buildings, parks, recreation facilities and service area utilities. In coordination with the Manager's Office, the Public Works Department also provides administration of service related contracts.

The Planning and Community Development Department assists the entire community in the coordinated use of lands in conjunction with established plans, ordinances, and Assembly direction, resulting in the growth and economic development of the Ketchikan Gateway Borough.

The Child Care Grant Administration office administers the Child Care Grants with strict adherence to applicable state statutes and federal code, while providing eligible parents with assistance in paying child care costs incurred during eligible activities.

The Transportation Services Department provides and promotes safe, dependable and efficient transportation infrastructure and services for the general public.

GENERAL FUND

FY 1999/2000

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1108, amended

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, ADOPTING THE BUDGET FOR FISCAL YEAR 1999/2000 AND APPROPRIATING FROM THE GENERAL FUND, LAND TRUST REPAIR & MAINTENANCE FUND, LAND TRUST RESIDENTIAL FUND, LAND TRUST COMMERCIAL/INDUSTRIAL FUND, NONAREAWIDE FUND, SCHOOL BOND/CAPITAL IMPROVEMENT FUND, RECREATIONAL CAPITAL SALES TAX FUND, INTERNAL SERVICE FUND/SCHOOL DISTRICT, INTERNAL SERVICE FUND/BOROUGH, ECONOMIC DEVELOPMENT ASSISTANCE FUNDS, ECONOMIC DEVELOPMENT ANNUAL BUDGET FUND, ECONOMIC DEVELOPMENT FUND/SHIPYARD, AIRPORT FUND, TRANSIT ENTERPRISE FUND, PASSENGER FACILITY CHARGE FUND, SHORELINE SERVICE AREA FUND, MOUNTAIN POINT SERVICES AREA FUND, WATERFALL CREEK SERVICE AREA FUND, MUD BIGHT SERVICE AREA FUND, SOUTH TONGASS SERVICE AREA FUND, FOREST PARK SERVICE AREA FUND, GOLD NUGGET SERVICE AREA FUND, SHOUP STREET SERVICE AREA FUND, INTERNAL SERVICE FUND/AETNA AND ESTABLISHING AN EFFECTIVE DATE.

RECITALS

A. In accordance with Ketchikan Gateway Borough Code 40.10.010(b), the Borough Assembly held a public hearing on the proposed Fiscal Year 1999/2000 Budget and Capital Program.

B. After hearing public testimony, the Assembly now desires to adopt the 1999/2000 budget.

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

Section 1. The budget for the fiscal year beginning July 1, 1999, entitled KETCHIKAN GATEWAY BOROUGH 1999/2000 BUDGET, is hereby adopted.

Section 2. The sum of $14,905,996 is hereby appropriated from the General Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 3. The sum of $3,934,556 is hereby appropriated from the Land Trust Repair and Maintenance Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 4. The sum of $15,000 is hereby appropriated from the Land Trust Residential Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 5. The sum of $45,000 is hereby appropriated from the Land Trust Commercial/Industrial Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 6. The sum of $503,383 is hereby appropriated from the Nonareawide Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 7. The sum of $2,083,662 is hereby appropriated from the School Bond/Capital Improvement Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 8. The sum of $1,411,879 is hereby appropriated from the Recreational Capital Sales Tax Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 9. The sum of $1,441,000 is hereby appropriated from the Internal Service Fund-Great West Insurance of the Ketchikan Gateway Borough School District for the fiscal year beginning July 1, 1999.

Section 10. The sum of $449,400 is hereby appropriated from the Internal Service Fund-Great West Insurance of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 11. The sum of $14,240,312 is hereby appropriated from the Economic Assistance Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 12. The sum of $500,000 is hereby appropriated from the Economic Development Annual Budget Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 13. The sum of $107,000 is hereby appropriated from the Economic Disaster Fund/Shipyard of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 14. The sum of $1,800,000 is hereby appropriated from the Passenger Facility Charge Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 15. The sum of $4,811,233 is hereby appropriated from the Airport Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 16. The sum of $529,204 is hereby appropriated from the Transit Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 17. The sum of $83,213 is hereby appropriated from the Shoreline Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 18. The sum of $255,367 is hereby appropriated from the Mountain Point Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 19. The sum of $3,205 is hereby appropriated from the Waterfall Creek Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 20. The sum of $31,054 is hereby appropriated from the Mud Bight Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 21. The sum of $57,045 is hereby appropriated from the South Tongass Fire Protection Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 22. The sum of $196,360 is hereby appropriated from the Forest Park Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 23. The sum of $8,932 is hereby appropriated from the Gold Nugget Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 24. The sum of $35,448 is hereby appropriated from the Shoup Street Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 25. The sum of 432,806 is hereby appropriated from the Internal Service Fund - Aetna Insurance of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1999.

Section 26. This ordinance is effective as provided in Section 5.41.020 of the KGB Code of Ordinances.

ADOPTED this 21st ~~day of~~ June, 1999.

BOROUGH MAYOR

ATTEST:

Susan L. Bethel

BOROUGH CLERK

Approved as to form:

BOROUGH ATTORNEY

PUBLIC HEARING: 06/21/99
EFFECTIVE DATE:. 07/07/99

ROLL CALL	YES	NO	ABSENT
CONLEY	✓		
COOSE	✓		
COYNE		✓	
MARTIN		✓	
SARBER	✓		
VAN HORN	✓		
YETKA	✓		
MAYOR (Tie Vote Only)			N/A

4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE

KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 1458

A RESOLUTION OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, LEVYING FOR THE TAX YEAR OF 1999 A GENERAL AREAWIDE TAX FOR AREAWIDE BOROUGH PURPOSES; LEVYING A GENERAL NONAREAWIDE TAX FOR NONAREAWIDE PURPOSES; LEVYING A TAX IN THE SOUTH TONGASS FIRE PROTECTION SERVICE AREA; LEVYING A TAX IN THE SHORELINE SERVICE AREA; LEVYING A TAX IN THE FOREST PARK SERVICE AREA; PROVIDING FOR THE COLLECTION OF TAXES DUE IN 1999; PRESCRIBING PENALTIES AND INTEREST FOR DELINQUENT TAXES; AND ESTABLISHING AN EFFECTIVE DATE.

RECITALS

A. The Ketchikan Gateway Borough Assembly exercises its power to assess, levy and collect a general property tax as provided in Title 45, Revenue and Taxation, of the Borough Code of Ordinances.

B. In accordance with AS 29.45.240, the Assembly now wishes to set the rate of levy and the date when taxes become due and payable, the date when taxes become delinquent, and prescribe penalties and interest for delinquent taxes.

NOW, THEREFORE, IN CONSIDERATION OF THE ABOVE FACTS, IT IS RESOLVED BY THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, as follows:

Section 1. There is hereby levied upon all taxable real and personal property in the Ketchikan Gateway Borough, Alaska, except such property as is exempt by law from taxation, a general tax of 7.5 mills for Borough areawide functions and purposes, including maintenance and operation of public schools, for the tax year 1999 based upon the assessment roll in the amount of $1,010,459,900, producing taxes of $7,125,704, provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 2. There is hereby levied upon all taxable real and personal property in the area of the Ketchikan Gateway Borough outside the City of Ketchikan and the City of Saxman, except such property as is exempt by law from taxation, a general tax of .93 mill for Borough Nonareawide functions and purposes, in addition to the tax levied in Section 1 above, for the tax year 1999 based on the assessment roll for real property in the amount of $468,370,000, producing taxes of $414,543, provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 3. There is hereby levied upon all taxable real and personal property in the South Tongass Fire Protection Service Area, except such property as is exempt by law from taxation, a general tax of 1.00 mill for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 1999 based on the assessment roll for real and personal property in the amount of $110,031,400, producing taxes of $102,254 provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 4. There is hereby levied upon all taxable real and personal property in the Shoreline Fire Protection Service Area, except such property as is exempt by law from taxation, a general tax of 1.00 mill for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 1999 based on the assessment roll for real property in the amount of $66,015,200, producing taxes of $62,854 provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 5. There is hereby levied upon all taxable real and personal property in the Forest Park Service Area, except such property as is exempt by law from taxation, a general tax of 2.20 mill for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 1999 based on the assessment roll for real property in the amount of $21,801,200, producing taxes of $46,360 provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 6. Taxes levied pursuant to the provisions of this resolution shall be due and payable on September 30, 1999 and shall become delinquent unless paid before October 1, 1999.

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

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

ADOPTED this 7th day of June, 1999.

BOROUGH MAYOR

ATTEST:

Susan L Bethel

BOROUGH CLERK

Approved as to form:

BOROUGH ATTORNEY

EFFECTIVE DATE: JUNE 7, 1999			
ROLL CALL	YES	NO	ABSENT
CONLEY	√		
COOSE	√		
COYNE		√	
MARTIN	√		
SARBER	√		
VAN HORN	√		
YETKA	√		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

KETCHIKAN GATEWAY BOROUGH

SCHEDULE OF ASSESSED VALUATIONS

YEAR	VALUATION($)	MILLAGE RATE	DOLLAR AMOUNT($)
	GENERAL FUND		
1979/80	306,354,080	4.50	1,378,593
1980/81	366,613,765	2.50	916,534
1981/82	445,168,300	1.00	445,168
1982/83	532,766,200	1.00	532,766
1983/84	573,656,746	1.00	573,657
1984/85	638,157,830	3.10	1,978,289
1985/86	660,988,333	2.55	1,685,520
1986/87	652,773,750	3.00	1,958,321
1987/88	644,691,600	5.70	3,674,742
1988/89	672,170,100	6.00	4,033,021
1989/90	710,801,700	6.00	4,264,810
1990/91	735,506,000	6.00	4,413,036
1991/92	773,585,250	6.60	5,105,663
1992/93	792,034,850	8.30	6,573,889
1993/94	823,133,650	8.30	6,832,009
1994/95	849,837,900	8.30	7,053,655
1995/96	915,900,800	7.50	6,869,256
1996/97	985,070,900	7.10	6,994,003
1997/98	1,005,582,800	7.00	7,039,080
1998/99	1,009,721,800	7.00	7,068,053
1999/00	1,010,459,900	7.50	7,578,449
	NONAREAWIDE FUND		
1986/87	275,085,400	0.58	159,550
1987/88	275,871,550	0.60	165,523
1988/89	300,063,000	0.85	255,054
1989/90	324,854,750	0.85	276,127
1990/91	343,233,200	0.85	291,748
1991/92	357,639,250	0.60	214,584
1992/93	375,102,600	0.60	225,062
1993/94	395,944,750	0.65	257,364
1994/95	408,504,400	0.65	265,528
1995/96	441,430,600	0.70	309,001
1996/97	468,749,900	0.70	328,125
1997/98	484,998,400	0.70	339,499
1998/99	466,853,000	0.92	429,505
1999/00	468,370,000	0.93	435,584
	FOREST PARK SERVICE AREA		
1991/92	11,393,300	5.00	56,967
1992/93	12,231,700	5.00	61,159
1993/94	13,493,050	5.00	67,465
1994/95	15,218,400	5.00	76,092
1995/96	18,091,300	5.00	90,457
1996/97	20,122,000	3.50	70,427
1997/98	20,681,400	3.50	72,385
1998/99	20,929,800	3.50	73,254
1999/00	21,801,200	2.20	47,963

KETCHIKAN GATEWAY BOROUGH

SCHEDULE OF ASSESSED VALUATIONS

YEAR	VALUATION($)	MILLAGE RATE	DOLLAR AMOUNT($)
SOUTH END FIRE PROTECTION SERVICE AREA			
1983/84	40,189,100	1.00	40,189
1984/85	57,114,700	1.00	57,115
1985/86	58,217,150	1.00	58,217
1986/87	58,974,050	1.00	58,974
1987/88	58,170,000	1.00	58,170
1988/89	57,536,400	1.00	57,536
1989/90	58,635,375	1.00	58,635
1990/91	56,080,300	1.00	56,080
1991/92	63,972,800	1.00	63,973
1992/93	68,144,100	1.00	68,144
1993/94	74,065,000	1.00	74,065
1994/95	80,537,200	1.00	80,537
1995/96	90,443,600	1.00	90,444
1996/97	100,094,100	1.00	100,094
1997/98	103,439,000	1.00	103,439
1998/99	105,899,700	1.00	105,900
1999/00	110,031,400	1.00	110,031
SHORELINE SERVICE AREA			
1979/80	11,423,650	1.28	14,622
1980/81	13,200,000	1.12	14,784
1981/82	19,960,100	0.75	14,970
1982/83	22,928,350	1.50	34,393
1983/84	23,109,450	0.75	17,332
1984/85	38,525,980	1.00	38,526
1985/86	38,066,950	2.00	76,134
1986/87	36,075,500	0.50	18,038
1987/88	35,453,000	0.50	17,727
1988/89	36,576,500	0.50	18,288
1989/90	40,439,750	0.50	20,220
1990/91	45,496,600	0.50	22,748
1991/92	46,824,250	1.00	46,824
1992/93	44,586,000	1.00	44,586
1993/94	45,020,950	1.00	45,021
1994/95	47,067,200	1.00	47,067
1995/96	52,844,000	1.00	52,844
1996/97	58,374,600	1.00	58,375
1997/98	59,319,100	1.00	59,319
1998/99	66,736,400	1.00	66,736
1998/99	66,736,400	1.00	66,736
1999/00	66,015,200	1.00	66,015

KETCHIKAN GATEWAY BOROUGH

FY 1999/2000 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE (DETAIL)

GENERAL FUND

DESCRIPTION	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY98/99 ESTIMATED	FY99/00 PROPOSED	% CHANGE 98 BUDGET
FUNDS AVAILABLE JULY 1	2,802,644	3,339,940	3,362,922	3,362,922	2,463,366	-26.75%
4010 Real Property Taxes	6,579,935	6,649,092	6,616,450	6,675,298	7,090,934	7.17%
4020 Business-Personal Taxes	419,534	410,354	451,602	450,000	487,516	7.95%
4030 Boat Taxes	36,356	33,791	35,000	35,000	32,000	-8.57%
4040 Sales Taxes-In City	2,666,312	2,737,997	2,700,000	2,675,000	2,666,500	-1.24%
4050 Sales Taxes-Out City	614,396	605,766	595,506	550,000	550,000	-7.64%
4055 Transient Occupancy Tax	24,171	21,190	25,000	50,000	0	-100.00%
4060 Automobile Taxes	155,941	172,334	150,000	150,000	162,700	8.47%
4080 Penalty & Interest	117,889	87,145	100,000	100,000	100,000	0.00%
4090 Foreclosure Fees	16,623	30,642	14,000	12,000	14,000	0.00%
4110 NSF Fees	1,093	544	750	750	750	0.00%
4150 SR Citizen Contribution	(400,405)	(430,842)	(423,946)	(423,500)	(452,746)	6.79%
4190 Alaska Housing Authority	19,081	19,139	15,000	18,500	15,000	0.00%
Total	10,250,926	10,337,152	10,279,362	10,293,048	10,666,654	3.77%
REVENUE FROM OTHER GOVTS:						
4205 Safe Communities	223,704	196,253	186,440	187,092	124,734	-33.10%
4215 Raw Fish Tax Refund	343,942	280,605	280,605	318,243	318,243	13.41%
4220 State Revenue Sharing	188,178	177,611	168,730	152,754	101,841	-39.64%
4225 National Forest Receipts	260,940	50,995	100,827	77,822	100,827	0.00%
4240 State Child Care Grant	49,077	43,908	48,500	48,500	52,103	7.43%
4245 Payment in Lieu of Taxes	193,727	255,977	256,000	302,818	256,000	0.00%
4255 Federal Tobacco Tax	70,747	67,945	67,500	67,500	67,500	0.00%
Total	1,330,315	1,073,294	1,108,602	1,154,729	1,021,248	-7.88%
CHARGES FOR SERVICES:						
4305 Interest Income	461,645	477,933	655,500	450,000	425,000	-35.16%
4325 Zoning & Platting Fees	16,961	13,075	16,500	16,500	16,500	0.00%
4330 Digital Map Sales	4,962	5,104	4,500	3,500	1,500	-66.67%
4335 Animal Protection Fees	27,145	26,618	27,500	27,500	27,500	0.00%
4340 Passports	3,430	3,800	5,000	5,000	5,000	0.00%
4380 Recreation Program Fees	249,395	346,394	354,000	345,648	358,500	1.27%
4390 Other Revenues	66,473	7,941	10,000	1,400	10,000	0.00%
Total	830,011	880,865	1,073,000	849,548	844,000	-21.34%

KETCHIKAN GATEWAY BOROUGH

FY 1999/2000 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE (DETAIL)

GENERAL FUND

DESCRIPTION	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY98/99 ESTIMATED	FY99/00 PROPOSED	% CHANGE 98 BUDGET
INTERFUND REVENUES:						
4410 Land Trust Fund	288,350	578,000	655,000	655,000	635,000	-3.05%
4420 Internal Service Fund	0	0	0	0	432,806	100.00%
4430 Service Area Funds	22,603	20,454	12,581	12,786	8,809	-29.98%
4450 Public Works	0	0	78,000	78,000	130,464	67.26%
4460 Permanent Fund	14,000	216	0	0	0	0.00%
4470 Interdepartmental Revenue	55,000	34,150	34,150	34,150	49,150	43.92%
Total	379,953	632,820	779,731	779,936	1,256,229	61.11%
TOTAL REVENUE	12,791,205	12,924,131	13,240,695	13,077,261	13,788,131	4.13%
TOTAL FUNDS AVAILABLE	15,593,849	16,264,071	16,603,617	16,440,183	16,251,497	-2.12%

SUMMARY OF APPROPRIATIONS - GENERAL FUND

DESCRIPTION	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY98/99 ESTIMATED	FY99/00 PROPOSED	% CHANGE 98 BUDGET
Administrative Services Department	520,745	568,605	595,181	619,104	610,768	2.62%
Animal Protection Department	245,661	260,934	268,841	270,275	301,649	12.20%
Assembly and Mayor	125,688	101,674	123,538	125,571	136,814	10.75%
Assessment Department	389,054	372,264	398,465	413,240	414,093	3.92%
Automation	49,128	23,980	38,323	39,042	61,109	59.46%
Capital Projects	147,653	333,715	558,100	211,441	316,933	-43.21%
Child Care Grant Program	49,177	51,182	47,119	48,056	51,153	8.56%
Clerk's Office	147,973	166,345	181,947	181,813	185,389	1.89%
Borough Grants	0	0	525,214	389,214	495,414	-5.67%
Law Department	344,249	337,010	244,363	241,353	293,347	20.05%
Public Works	477,280	543,944	631,342	609,740	963,838	52.66%
Manager's Office	318,087	423,638	449,745	455,729	547,168	21.66%
Non-Departmental	153,221	142,888	201,308	182,469	197,765	-1.76%
Parks and Recreation Department	906,885	1,130,233	1,225,961	1,238,745	1,353,074	10.37%
Planning Department	523,166	418,428	721,909	627,703	665,636	-7.80%
Community Education	196,365	274,399	0	0	0	0.00%
Economic Development O.E.D.P.	359,883	353,271	0	0	0	0.00%
Education - School District	7,249,694	7,319,489	7,694,172	7,694,172	7,757,696	0.83%
Interfund Transfers	50,000	79,150	629,150	629,150	554,150	-11.92%
TOTAL APPROPRIATIONS	12,253,909	12,901,149	14,534,678	13,976,817	14,905,996	2.55%
Designated Reserves:						
Loan Guarantee		500,000	500,000	483,092	450,000	-10.00%
Capital/Equip. Replacement	150,000	150,000	150,000	150,000	150,000	0.00%
Undesignated	3,189,940	2,712,922	1,418,939	1,830,274	745,501	-47.46%
FUNDS AVAILABLE JUNE 30	3,339,940	3,362,922	2,068,939	2,463,366	1,345,501	-34.97%

KETCHIKAN GATEWAY BOROUGH

FY 1999/00 BUDGET - APPROPRIATIONS

GENERAL FUND - MAYOR & ASSEMBLY

	Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATED	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
5140	BOROUGH ASSEMBLY FEES	45,200	45,300	47,400	40,800	47,400	0.00%
5200	TAXES/BENEFITS	6,473	5,114	5,402	3,931	5,352	-0.93%
5300	TRAVEL & TRAINING	15,706	17,562	2,618	2,055	3,384	29.26%
5301	BUSINESS TRAVEL	0	3,214	22,680	22,680	33,350	47.05%
5500	REIMBURSABLE EXPENSES	1,837	1,766	1,800	1,800	1,800	0.00%
6010	SUPPLIES	113	188	500	384	500	0.00%
6020	DUES & PUBLICATIONS	17,995	12,908	20,573	20,445	13,488	-34.44%
6040	COMMUNITY PROMOTION	28,493	12,251	11,400	24,211	16,400	43.86%
6050	LOBBYING EXPENSE	1,883	(2,631)	5,000	2,775	8,700	74.00%
6060	RENTALS	5,527	5,820	5,940	5,940	5,940	0.00%
6080	PROFESSIONAL SERVICES	365	0	0	0	0	0.00%
6081	STAFF CANDIDATES	1,854	0	0	0	0	0.00%
6331	LONG DISTANCE	242	182	225	550	500	122.22%
	Total Expenditure	125,688	101,674	123,538	125,571	136,814	10.75%

AUTHORIZED PERSONNEL	FY 96/97	FY 97/98	FY 98/99	FY 99/00
Mayor	1.00	1.00	1.00	1.00
Assemblymember	7.00	7.00	7.00	7.00
TOTAL	8.00	8.00	8.00	8.00

Ketchikan Gateway Borough

FY 1999/00 BUDGET - APPROPRIATIONS

GENERAL FUND - MANAGERS DEPARTMENT

	Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
5100	EMPLOYEE PAY	193,195	178,661	216,945	216,945	275,276	26.89%
5110	OVERTIME PAY	424	79	500	0	500	0.00%
5120	TEMPORARY PAY	0	9,715	500	0	500	0.00%
5200	TAXES/BENEFITS	65,008	55,243	53,999	53,999	77,746	43.98%
5300	TRAVEL & TRAINING	3,690	2,552	4,963	3,000	3,062	-38.30%
5301	BUSINESS TRAVEL	0	5,406	5,746	9,834	13,379	132.84%
5500	REIMBURSABLE EXPENSES	4,929	2,654	2,800	2,800	2,600	-7.14%
6010	SUPPLIES	2,054	1,567	1,628	1,628	1,725	5.96%
6011	OPERATING SUPPLIES	271	195	660	660	900	36.36%
6020	DUES & PUBLICATIONS	1,078	998	1,910	1,000	1,250	-34.55%
6030	PUBLISHING EXPENSE	10,894	6,744	6,000	9,743	11,000	83.33%
6040	COMMUNITY PROMOTION	0	1,279	1,600	1,600	1,600	0.00%
6050	LOBBYING EXPENSE	21,272	79,308	86,000	86,000	86,000	0.00%
6060	RENTALS	0	775	1,020	1,200	1,010	-0.98%
6070	POSTAGE EXPENSE	944	1,092	1,404	1,600	1,600	13.96%
6080	PROFESSIONAL SERVICES	7,472	68,339	60,000	60,000	60,000	0.00%
6330	TELEPHONE	1,460	1,774	1,920	1,920	2,220	15.63%
6331	LONG DISTANCE	1,388	989	1,200	1,200	1,300	8.33%
6450	EQUIPMENT MAINTENANCE	0	293	950	2,400	1,500	57.89%
6530	EQUIPMENT PURCHASE	4,007	5,974	0	200	4,000	100.00%
	Total Expenditures	318,086	423,637	449,745	455,729	547,168	21.66%

AUTHORIZED PERSONNEL	FY96/97	FY 97/98	FY 98/99	FY 99/00
Administrative Secretary	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Human Resources Director	0.00	0.00	0.00	1.00
Borough Engineer/Assistant Manager	0.70	1.00	1.00	1.00
Borough Manager	1.00	1.00	1.00	1.00
FULL TIME EMPLOYEES	3.70	4.00	4.00	5.00

Ketchikan Gateway Borough

FY 1999/00 BUDGET - APPROPRIATIONS

GENERAL FUND - CLERK'S OFFICE

	Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
5100	EMPLOYEE PAY	74,125	86,734	91,836	89,945	95,736	4.25%
5110	OVERTIME PAY	1,610	897	910	3,000	1,667	83.19%
5120	TEMPORARY PAY	20,012	6,221	9,800	7,977	7,000	-28.57%
5200	TAXES/BENEFITS	17,352	32,852	27,186	30,246	30,079	10.64%
5300	TRAVEL & TRAINING	225	3,916	7,242	7,044	3,375	-53.40%
5301	BOROUGH BUSINESS TRAVEL	0	0	0	0	1,848	100.00%
5500	REIMBURSABLE EXPENSES	281	0	245	0	245	0.00%
6010	SUPPLIES	7,391	3,158	4,540	3,340	3,840	-15.42%
6020	DUES & PUBLICATIONS	2,506	695	1,038	1,038	975	-6.07%
6030	PUBLISHING EXPENSE	7,780	6,435	7,800	8,156	9,900	26.92%
6060	RENTALS	8,374	7,844	7,944	7,889	7,454	-6.17%
6070	POSTAGE EXPENSE	1,801	1,265	1,800	1,800	1,800	0.00%
6080	PROFESSIONAL SERVICES	2,723	3,891	3,891	4,020	4,020	3.32%
6090	CONTRACTUAL SERVICES	2,801	7,596	7,400	3,663	4,200	-43.24%
6330	TELEPHONE	935	793	1,015	895	900	-11.33%
6331	LONG DISTANCE	276	275	350	450	450	28.57%
6450	EQUIPMENT MAINTENANCE	0	3,773	4,600	8,000	8,600	86.96%
6530	EQUIPMENT PURCHASE	(217)	0	4,350	4,350	3,300	-24.14%
	Total Expenditures	147,975	166,345	181,947	181,813	185,389	1.89%

AUTHORIZED PERSONNEL	FY 96/97	FY 97/98	FY 98/99	FY 99/00
Borough Clerk	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00
FULL TIME EMPLOYEES	2.00	2.00	2.00	2.00

Ketchikan Gateway Borough

FY 1999/00 BUDGET - APPROPRIATIONS

GENERAL FUND - LAW DEPARTMENT

	Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATED	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
5100	EMPLOYEE PAY	116,729	121,690	128,136	128,136	132,816	3.65%
5120	TEMPORARY PAY	1,561	4,685	7,200	6,148	7,200	0.00%
5200	TAXES/BENEFITS	42,886	33,291	32,295	32,295	36,000	11.47%
5300	TRAVEL & TRAINING	4,107	3,884	3,206	3,082	3,764	17.40%
5301	BUSINESS TRAVEL	1,265	1,682	3,226	2,682	3,953	22.54%
6010	OFFICE SUPPLIES	730	416	369	800	550	49.05%
6011	OPERATING SUPPLIES	394	235	270	180	270	0.00%
6020	DUES & PUBLICATIONS	8,855	10,839	11,131	10,000	10,131	-8.98%
6030	PUBLISHING	6	44	30	30	30	0.00%
6031	RECORDING FEES	0	1,832	1,650	650	1,000	-39.39%
6060	RENTALS	300	300	300	300	150	-50.00%
6070	POSTAGE EXPENSE	268	544	350	250	350	0.00%
6080	PROFESSIONAL SERVICES	165,075	33,465	9,500	9,500	9,500	0.00%
6081	CONTRACT ATTORNEY SERV.	0	121,827	45,000	45,000	84,963	88.81%
6330	TELEPHONE	765	760	800	1,000	810	1.25%
6331	LONG DISTANCE	1,309	1,282	800	1,000	1,000	25.00%
6450	EQUIPMENT MAINTENANCE	0	234	100	300	450	350.00%
6530	EQUIPMENT PURCHASE	0	0	0	0	410	100.00%
	Total Expenditures	344,250	337,010	244,363	241,353	293,347	20.05%

AUTHORIZED PERSONNEL	FY 96/97	FY 97/98	FY 98/99	FY 99/00
Borough Attorney	1.00	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00	1.00
FULL TIME EMPLOYEES	2.00	2.00	2.00	2.00

Ketchikan Gateway Borough

FY 1999/00 BUDGET - APPROPRIATIONS

GENERAL FUND - ADMINISTRATIVE SERVICES DEPARTMENT

	Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
5100	EMPLOYEE PAY	308,393	336,278	347,630	396,715	363,842	4.66%
5110	OVERTIME PAY	2,234	3,470	2,725	2,279	2,725	0.00%
5120	TEMPORARY PAY	10,486	5,403	7,500	5,000	7,500	0.00%
5200	TAXES/BENEFITS	112,115	107,228	108,666	106,868	119,317	9.80%
5300	TRAVEL & TRAINING	6,121	9,190	12,959	8,000	11,187	-13.67%
5500	REIMBURSABLE EXPENSES	29	0	0	12	0	0.00%
6010	SUPPLIES	15,403	16,346	21,576	20,000	22,108	2.47%
6015	BOOKS & SOFTWARE	198	2,732	0	106	0	0.00%
6020	DUES & PUBLICATIONS	1,289	1,738	1,415	2,140	1,854	31.02%
6030	PUBLISHING EXPENSE	8,045	9,048	11,490	9,000	9,050	-21.24%
6031	RECORDING FEES	5,009	5,658	5,500	5,000	5,500	0.00%
6060	RENTALS	599	300	300	300	150	-50.00%
6070	POSTAGE EXPENSE	14,941	13,400	13,775	13,500	13,775	0.00%
6080	PROFESSIONAL SERVICES	25,663	36,393	27,500	29,134	28,500	3.64%
6090	CONTRACTUAL SERVICES	(100)	234	2,500	395	0	0.00%
6100	INSURANCE	0	8,074	15,000	5,000	7,500	-50.00%
6110	MEDICAL EXPENSE	0	0	4,085	2,500	4,800	17.50%
6150	FINES & PENALTIES	(82)	0	0	0	0	0.00%
6330	TELEPHONE	2,999	2,758	3,240	3,000	3,240	0.00%
6331	LONG DISTANCE	1,205	1,026	1,100	1,000	1,100	0.00%
6450	EQUIPMENT MAINTENANCE	4,054	5,057	8,220	8,220	8,620	4.87%
6530	EQUIPMENT PURCHASE	2,144	4,274	0	935	0	0.00%
	Total Expenditures	520,745	568,607	595,181	619,104	610,768	2.62%

AUTHORIZED PERSONNEL	FY 96/97	FY 97/98	FY 98/99	FY 99/00
Director of Administrative Services	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00
Cash Management Supervisor	1.00	1.00	1.00	1.00
Staff Accountant	0.00	1.00	1.00	1.00
Accounting Technician	4.00	4.00	4.00	4.00
Sales Tax Auditor	1.00	1.00	1.00	1.00
FULL TIME EMPLOYEES	8.00	9.00	9.00	9.00

Ketchikan Gateway Borough

FY 1999/00 BUDGET - APPROPRIATIONS

GENERAL FUND - ASSESSMENT DEPARTMENT

	Description	FY96/97 ACTUAL	97/98 ACTUAL	FY98/99 BUDGET	FY 98/99 ESTIMATE	FY99/00 PROPOSED	% CHANGE 99 BUDGET
5100	EMPLOYEE PAY	229,901	237,912	264,908	285,210	273,776	3.35%
5110	OVERTIME PAY	2,971	919	1,500	1,500	2,500	66.67%
5120	TEMPORARY PAY	9,481	7,031	6,555	250	6,555	0.00%
5200	TAXES/BENEFITS	102,150	90,180	81,187	82,759	92,916	14.45%
5300	TRAVEL & TRAINING	8,111	1,971	3,954	3,954	2,546	-35.61%
5301	BUSINESS TRAVEL	0	0	0	0	2,028	100.00%
5500	REIMBURSABLE EXPENSE	1,437	1,887	2,050	2,050	2,050	0.00%
6010	SUPPLIES	3,782	7,264	7,720	7,720	7,045	-8.75%
6015	BOOKS AND SOFTWARE	1,887	2,697	2,695	2,695	2,775	2.97%
6020	DUES & PUBLICATIONS	1,291	1,185	1,235	1,300	1,235	0.00%
6030	PUBLISHING EXPENSE	192	0	200	0	200	0.00%
6031	RECORDING/PLAT FEES	2,434	3,824	3,500	3,500	3,344	-4.46%
6060	RENTALS	121	148	1,100	300	1,250	13.64%
6070	POSTAGE EXPENSE	3,804	3,611	3,853	4,000	3,977	3.21%
6080	PROFESSIONAL SERVICES	0	0	0	0	0	0.00%
6310	ELECTRICITY	2,500	2,350	2,500	2,500	2,500	0.00%
6330	TELEPHONE	2,855	2,452	2,676	2,676	2,676	0.00%
6331	LONG DISTANCE	499	495	682	682	621	-8.94%
6450	EQUIPMENT MAINTENANCE	4,488	4,701	4,760	4,760	4,760	0.00%
6460	VEHICLE MAINTENANCE	850	462	850	850	490	-42.35%
6461	MOTOR FUEL & OIL	476	285	640	640	250	-60.94%
6530	EQUIPMENT PURCHASE	9,825	2,891	5,900	5,894	600	-89.83%
	Total Expenditures	389,055	372,265	398,465	413,240	414,093	3.92%

AUTHORIZED PERSONNEL	FY 96/97	FY 97/98	FY 98/99	FY 99/00
Director of Assessment	1.00	1.00	1.00	1.00
Secretary/Appraiser	1.00	1.00	1.00	1.00
Chief Appraiser	1.00	1.00	1.00	1.00
Records & Information Specialist	1.00	1.00	1.00	1.00
Appraiser II	1.00	1.00	1.00	1.00
Appraiser I	1.00	1.00	1.00	1.00
FULL TIME EMPLOYEES	6.00	6.00	6.00	6.00

Ketchikan Gateway Borough

FY 1999/00 BUDGET - APPROPRIATIONS

GENERAL FUND - ANIMAL PROTECTION

	Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
5100	EMPLOYEE PAY	110,034	119,940	147,786	150,870	164,893	11.58%
5110	OVERTIME PAY	20,458	23,112	5,000	10,423	11,000	120.00%
5120	TEMPORARY PAY	1,951	2,650	0	3,618	2,400	100.00%
5160	CALL OUT FEES	10,566	20,200	14,900	11,829	11,000	-26.17%
5200	TAXES/BENEFITS	61,380	60,467	54,791	55,039	67,637	23.44%
5300	TRAVEL & TRAINING	5,071	0	5,086	1,500	2,980	-41.41%
5400	UNIFORM ALLOWANCE	1,898	675	792	650	848	7.07%
6010	SUPPLIES	1,094	500	1,000	600	500	-50.00%
6011	OPERATING SUPPLIES	6,979	7,298	6,566	6,560	7,058	7.49%
6020	DUES & PUBLICATIONS	240	247	272	172	297	9.19%
6030	PUBLISHING EXPENSE	70	0	0	48	0	0.00%
6031	PROCESS SERVER FEES	0	140	0	0	0	0.00%
6070	POSTAGE EXPENSE	408	708	610	610	680	11.48%
6080	PROFESSIONAL SERVICES	9,055	9,525	9,500	9,300	11,250	18.42%
6090	CONTRACTUAL SERVICES	1424	0	0	0	0	0.00%
6100	INSURANCE	500	0	0	0	0	0.00%
6110	MEDICAL EXPENSE	0	0	240	70	0	-100.00%
6150	EXPENSE RECOVERY	355	0	1,800	0	1,800	0.00%
6310	ELECTRICITY	2,500	2,452	2,500	2,500	2,500	0.00%
6320	WATER	288	288	288	288	288	0.00%
6330	TELEPHONE	1,630	2,279	3,264	2,390	2,937	-10.02%
6331	LONG DISTANCE TELEPHONE	127	43	100	100	100	0.00%
6340	SEWER	311	334	320	350	360	12.50%
6350	LANDFILL	3,219	3,349	3,580	3,500	3,500	-2.23%
6450	EQUIPMENT MAINTENANCE	2,594	1,685	1,988	1,988	1,000	-49.70%
6460	VEHICLE MAINTENANCE	1,471	1,077	470	470	470	0.00%
6461	MOTOR FUEL & OIL	2,036	2,364	2,400	2,400	2,400	0.00%
6530	EQUIPMENT PURCHASE	0	1,601	5,588	5,000	5,751	2.92%
	Total Expenditures	245,659	260,934	268,841	270,275	301,649	12.20%

AUTHORIZED PERSONNEL	FY 96/97	FY 97/98	FY 98/99	FY 99/00
Director of Animal Protection	1.00	1.00	1.00	1.00
Shelter Officer	1.00	1.00	1.00	1.00
Field/Facility Officers	2.00	2.00	2.00	2.00
Kennel Attendant	0.00	0.00	0.50	1.00
FULL TIME EMPLOYEES	4.00	4.00	4.50	5.00

Ketchikan Gateway Borough

FY 1999/00 - APPROPRIATIONS

GENERAL FUND - PARKS AND RECREATION DEPARTMENT - TOTAL

	Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	F 98/99 ESTIMATED	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
5100	EMPLOYEE PAY	259,327	328,205	457,335	413,736	497,693	8.82%
5110	OVERTIME PAY	5,288	4,956	5,850	5,200	4,520	-22.74%
5120	TEMPORARY PAY	264,254	318,807	198,004	302,170	239,101	20.76%
5200	TAXES/BENEFITS	153,229	181,808	231,369	178,203	257,860	11.45%
5300	TRAVEL & TRAINING	55	275	7,246	6,280	3,500	-51.70%
5500	REIMBURSABLE EXPENSES	5,294	5,087	5,640	4,550	4,818	-14.57%
6010	OFFICE SUPPLIES	4,466	6,595	3,600	7,800	4,460	23.89%
6011	OPERATING SUPPLIES	43,174	62,640	54,120	63,695	59,910	10.70%
6020	DUES & PUBLICATIONS	456	2,512	1,763	1,626	1,723	-2.30%
6030	PUBLISHING	5,538	6,395	5,289	5,400	5,320	0.59%
6070	POSTAGE	5,271	5,503	6,299	6,450	6,440	2.24%
6090	CONTRACTUAL SERVICES	17,091	38,338	71,395	63,780	82,459	15.50%
6310	ELECTRICITY	37,948	68,317	66,631	80,700	84,600	26.97%
6320	WATER	4,463	7,383	11,988	8,844	8,832	-26.33%
6330	TELEPHONE	8,194	6,103	6,516	6,486	6,852	5.16%
6331	LONG DISTANCE	589	357	570	570	588	3.16%
6340	SEWER	6,816	8,671	10,274	11,000	11,160	8.62%
6350	LANDFILL	822	3,234	3,000	2,900	3,096	3.20%
6431	HEATING FUEL	54,422	66,661	64,020	50,500	52,764	-17.58%
6440	BUILDING MAINTENANCE	0	600	600	900	1,550	158.33%
6450	EQUIPMENT MAINTENANCE	20	5,195	3,000	4,100	6,100	103.33%
6530	EQUIPMENT PURCHASE	942	3,430	10,990	13,855	9,729	-11.47%
	Total Expenditures	877,659	1,131,072	1,225,499	1,238,745	1,353,074	10.41%

AUTHORIZED PERSONNEL	FY 96/97	FY 97/98	FY 98/99	FY 99/00
Director of Parks & Recreation	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Receptionist	2.50	2.50	3.00	3.00
Program Supervisor	0.00	0.00	1.00	1.00
Recreation Programmer	2.00	2.00	1.00	1.00
Aquatics Supervisor	1.00	1.00	1.00	1.00
Head Lifeguard *	1.00	1.00	1.00	1.00
Lifeguards	0.00	0.00	4.00	4.00
IRC Manager	1.00	1.00	1.00	1.00
Building Monitor	0.00	0.00	1.00	1.00
Custodian	2.00	2.00	2.00	2.00
FULL TIME EMPLOYEES	11.50	11.50	17.00	17.00

* Position reimbursed 50% by KKWSC

Ketchikan Gateway Borough
FY 1999/00 BUDGET - APPROPRIATIONS
GENERAL FUND - PUBLIC WORKS - COMBINED

	Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATED	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
5100	EMPLOYEE PAY	199,656	238,857	301,761	280,625	450,951	49.44%
5110	OVERTIME PAY	4,172	3,704	3,000	2,689	1,500	-50.00%
5120	TEMPORARY PAY	40,858	34,958	59,268	41,763	109,200	84.25%
5200	TAXES/BENEFITS	122,440	124,845	172,375	138,728	225,292	30.70%
5300	TRAVEL & TRAINING	3,003	356	4,437	1,678	4,432	-0.11%
5400	UNIFORM ALLOWANCE	0	139	0	200	1,139	100.00%
5500	REIMBURSABLE EXPENSES	357	268	1,350	600	1,200	-11.11%
6010	SUPPLIES	245	387	513	500	1,520	196.30%
6011	OPERATING SUPPLIES	12,245	11,311	12,317	12,300	660	-94.64%
6020	DUES & PUBLICATIONS	506	252	480	250	445	-7.29%
6040	COMMUNITY PROMOTION	180	0	0	0	0	0.00%
6060	RENTALS	167	0	0	0	0	0.00%
6065	EQUIPMENT RENTALS	727	2,673	1,615	3,250	535	-66.87%
6070	POSTAGE EXPENSE	28	0	100	100	250	150.00%
6090	CONTRACTUAL SERVICES	5,534	10,473	13,031	7,216	12,165	-6.65%
6100	INSURANCE	0	467	0	0	0	0.00%
6150	EXPENSE RECOVERY	0	0	(70,946)	0	3,800	-105.36%
6310	ELECTRICITY	3,861	1,989	3,699	3,500	4,500	21.65%
6320	WATER	2,857	2,382	3,816	3,000	4,512	18.24%
6330	TELEPHONE	880	982	1,099	1,700	6,108	455.78%
6331	LONG DISTANCE	303	214	250	250	500	100.00%
6340	SEWER	1,199	983	1,450	1,065	1,450	0.00%
6350	LANDFILL	3,747	4,873	5,568	4,000	5,568	0.00%
6420	FIELD MAINTENANCE	26,470	34,459	41,267	40,000	43,635	5.74%
6421	PARK MAINTENANCE	8,631	11,569	16,330	11,436	22,113	35.41%
6430	BUILDING MAINTENANCE	15,463	21,834	35,342	30,000	25,986	-26.47%
6431	HEATING FUEL	2,291	1,554	2,500	2,000	2,300	-8.00%
6450	EQUIPMENT MAINTENANCE	2,420	7,140	4,700	5,250	4,700	0.00%
6460	VEHICLE MAINTENANCE	3,416	3,165	0	2,500	500	0.00%
6461	MOTOR FUEL & OIL	4,368	4,985	5,700	5,000	6,300	10.53%
6462	VEHICLE OPERATION	0	0	140	140	140	0.00%
6530	EQUIPMENT PURCHASE	8,357	19,127	10,180	10,000	22,437	120.40%
6540	CAPITAL IMPROVEMENTS	2,899	0	0	0	0	0.00%
	Total Expenditures	477,280	543,946	631,342	609,740	963,838	52.66%

AUTHORIZED PERSONNEL	FY 96/97	FY 97/98	FY 98/99	FY 99/00
Director	0.00	0.00	0.00	1.00
Deputy Director of Public Works	0.00	0.00	0.00	1.00
M & O Supervisor	1.00	1.00	1.00	0.00
Administrative Assistant	0.00	0.00	1.00	1.00
Grounds Supervisor	0.00	0.00	0.00	1.00
Parks Technician II	1.00	1.00	1.00	0.00
Parks Technician I	2.00	2.00	4.00	2.00
Maintenance Supervisor	0.00	0.00	0.00	1.00
Maintenance Technician II	1.00	1.00	1.00	1.00
Maintenance Technician I	0.00	1.50	0.00	2.00
Gardener II	0.83	0.83	0.83	0.83
Gardener I	0.83	1.66	1.66	1.66
FULL TIME EMPLOYEES	6.66	8.99	10.49	12.49

Ketchikan Gateway Borough

FY 1999/00 BUDGET - APPROPRIATIONS

GENERAL FUND - PLANNING DEPARTMENT

	Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATED	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
5100	EMPLOYEE PAY	274,620	231,823	412,576	368,110	416,288	0.90%
5110	OVERTIME PAY	8,419	4,519	5,900	22,408	6,500	10.17%
5120	TEMPORARY PAY	9,028	1,330	3,600	8,000	3,650	1.39%
5150	PLANNING COMMISSION FEES	3,700	3,350	5,625	6,700	9,000	60.00%
5200	TAXES/BENEFITS	121,286	81,028	137,423	128,893	141,373	2.87%
5300	TRAVEL & TRAINING	5,057	3,717	4,775	4,082	4,911	2.85%
5301	BOROUGH BUSINESS TRAVEL	0	261	2,172	1,722	4,559	109.90%
5500	REIMBURSABLE EXPENSES	0	86	250	202	0	-100.00%
6010	SUPPLIES	9,806	9,462	6,995	6,995	8,299	18.64%
6020	DUES & PUBLICATIONS	973	1,068	988	1,150	1,312	32.79%
6030	PUBLISHING EXPENSE	6,324	4,568	6,700	6,679	8,300	23.88%
6031	RECORDING FEES	25	541	300	670	500	66.67%
6060	RENTALS	1,598	600	600	866	300	-50.00%
6070	POSTAGE EXPENSE	2,279	1,860	2,500	3,000	3,500	40.00%
6080	PROFESSIONAL SERVICES	11,140	35	0	32,450	8,000	100.00%
6090	CONTRACTUAL SERVICES	60,126	58,752	116,500	16,500	32,187	-72.37%
6100	INSURANCE	50	0	0	0	0	0.00%
6330	TELEPHONE	3,029	2,743	3,475	4,464	3,492	0.49%
6331	TELEPHONE LONG DISTANCE	1,430	2,025	1,500	2,678	2,000	33.33%
6450	EQUIPMENT MAINTENANCE	3,373	1,318	4,990	7,471	4,835	-3.11%
6460	VEHICLE MAINTENANCE	138	5	390	260	390	0.00%
6461	MOTOR FUEL & OIL	54	190	450	203	450	0.00%
6530	EQUIPMENT PURCHASE	712	9,150	4,200	4,200	5,790	37.86%
	Total Expenditures	523,167	418,431	721,909	627,703	665,636	-7.80%

AUTHORIZED PERSONNEL	FY 96/97	FY 97/98	FY 98/99	FY 99/00
Planning Director	1.00	1.00	1.00	1.00
Deputy Planning Director	0.00	1.00	0.00	0.00
Lands Manager	0.00	0.00	1.00	1.00
Associate Planner - Long Range CZM	1.00	1.00	1.00	1.00
Associate Planner - LEPC - Long Range	1.00	1.00	1.00	1.00
Principal Planner/Code Administration	1.00	1.00	1.00	1.00
Assistant Planner	1.00	1.00	1.00	1.00
Planning Technician	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Platting/Zoning Secretary	1.00	1.00	1.00	1.00
Mapping Technician	0.00	0.00	0.00	1.00
Code Compliance Planner	0.00	0.00	1.00	1.00
FULL TIME EMPLOYEES	8.00	9.00	10.00	11.00

KETCHIKAN GATEWAY BOROUGH

FY 1999/00 BUDGET - APPROPRIATIONS

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

	Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
5100	EMPLOYEE PAY	30,729	34,842	34,374	35,208	35,411	3.02%
5110	OVERTIME PAY	70	0	0	0	644	100.00%
5120	TEMPORARY PAY	0	0	0	0	750	100.00%
5200	TAXES/BENEFITS	9,551	11,703	7,481	7,481	8,563	14.46%
5300	TRAVEL & TRAINING	766	868	947	1,045	1,105	16.68%
5500	REIMBURSABLE EXPENSES	334	975	900	900	900	0.00%
6010	SUPPLIES	184	406	697	697	920	31.99%
6030	PUBLISHING	0	0	50	50	50	0.00%
6060	RENTALS	3,916	0	0	0	0	0.00%
6070	POSTAGE EXPENSE	370	323	400	400	400	0.00%
6090	CONTRACTUAL SERVICES	320	180	360	360	240	-33.33%
6105	DISALLOWED COSTS	167	114	0	0	0	0.00%
6310	ELECTRICITY	73	160	252	252	252	0.00%
6320	WATER	28	72	72	72	72	0.00%
6330	TELEPHONE	1,845	890	888	888	936	5.41%
6331	LONG DISTANCE	119	155	200	200	200	0.00%
6340	SEWER	32	83	84	89	96	14.29%
6430	BUILDING MAINTENANCE	142	225	0	0	0	0.00%
6431	HEATING FUEL	109	125	264	264	264	0.00%
6450	EQUIPMENT MAINTENANCE	150	61	150	150	350	133.33%
6530	EQUIPMENT PURCHASE	272	0	0	0	0	0.00%
	Total Expenditures	49,177	51,182	47,119	48,056	51,153	8.56%

	FY 96/97	FY 97/98	FY 98/99	FY 99/00
AUTHORIZED PERSONNEL				
Child Care Grant Administrator	1.00	1.00	1.00	1.00
FULL TIME EMPLOYEES	1.00	1.00	1.00	1.00

* Reimbursed 100% by State Grant

Ketchikan Gateway Borough

FY 1999/00 BUDGET - APPROPRIATIONS

GENERAL FUND - NON - DEPARTMENTAL

	Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
6205	INSURANCE-EXCESS LIABILITY	111,604	105,641	150,000	135,000	150,000	0.00%
6210	INSURANCE - HEALTH	267,473	544,697	643,389	574,996	739,938	15.01%
6211	INSURANCE-HEALTH ALLOCATION	(267,473)	(544,697)	(643,389)	(574,996)	(739,938)	15.01%
6220	INSURANCE - W.C.	75,969	67,881	132,729	136,579	138,394	4.27%
6221	INSURANCE - W.C. ALLOCATION	(75,969)	(67,881)	(132,729)	(136,579)	(138,394)	4.27%
6230	INSURANCE - ESD	43,054	13,895	41,561	46,984	48,115	15.77%
6231	INSURANCE - ESD ALLOCATION	(43,054)	(13,895)	(41,561)	(46,984)	(48,115)	15.77%
6240	RETIREMENT	369,458	267,203	213,284	345,227	324,936	52.35%
6241	RETIREMENT ALLOCATION	(369,458)	(267,203)	(213,284)	(345,227)	(324,936)	52.35%
6250	SOCIAL SECURITY (FICA)	272,675	288,002	316,860	281,395	366,592	15.70%
6251	SOCIAL SECURITY ALLOCATION	(272,675)	(288,002)	(316,860)	(281,395)	(366,592)	15.70%
	TOTAL EXPENDITURES	111,604	105,641	150,000	135,000	150,000	0.00%

5300	TRAVEL & TRAINING	993	526	8,000	8,000	8,000	0.00%
5500	REIMBURSABLE EXPENSES	0	0	300	278	300	0.00%
6010	SUPPLIES	7,072	8,005	9,548	9,000	9,885	3.53%
6060	RENTALS	1,147	576	610	756	790	29.51%
6070	POSTAGE EXPENSE	356	34	0	0	0	0.00%
6090	CONTRACTUAL SERVICES	13,634	11,224	14,360	11,532	12,000	-16.43%
6310	ELECTRICITY	10,182	9,282	9,500	9,600	9,576	0.80%
6320	WATER	264	216	288	288	288	0.00%
6330	TELEPHONE	977	274	276	600	2,190	693.48%
6331	LONG DISTANCE	22	0	0	0	0	0.00%
6340	SEWER	749	585	846	936	936	10.64%
6350	LANDFILL	1,994	1,974	2,400	2,100	2,100	-12.50%
6430	BUILDING MAINTENANCE	174	0	0	0	0	0.00%
6431	HEATING FUEL	2,068	1,580	2,000	1,050	1,500	-25.00%
6450	EQUIPMENT MAINTENANCE	1,894	2,109	0	0	0	0.00%
6530	EQUIPMENT PURCHASE	91	416	3,180	3,180	0	-100.00%
6845	INTEREST EXPENSE	0	446	0	149	200	100.00%
	Total Expenditures	41,617	37,247	51,308	47,469	47,765	-6.91%

Ketchikan Gateway Borough

FY 1999/00 BUDGET - APPROPRIATIONS

GENERAL FUND - INTERFUND TRANSFERS

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATED	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
6601 INTERFUND TRANSFERS-AIRPORT	0	29,150	29,150	29,150	29,150	0.00%
6602 INTERFUND TRANSFERS-TRANSIT	50,000	50,000	100,000	275,000	225,000	125.00%
6605 BOND DEBT	0	0	325,000	325,000	300,000	100.00%
Total Appropriations	50,000	79,150	454,150	629,150	554,150	22.02%

Ketchikan Gateway Borough

FY 1999/00 BUDGET - APPROPRIATIONS

GENERAL FUND - EDUCATION

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
	SCHOOL DISTRICT					
6100 INSURANCE	306,322	313,368	350,000	350,000	350,000	0.00%
6600 SCHOOL DIST TRANSFERS	6,943,372	7,006,122	7,344,172	7,344,172	7,407,696	0.86%
Total School District Appropriation	7,249,694	7,319,490	7,694,172	7,694,172	7,757,696	0.83%

KETCHIKAN GATEWAY BOROUGH

FY 1999/00 BUDGET - APPROPRIATIONS

GENERAL FUND - AUTOMATION

	Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
5300	TRAVEL & TRAINING	0	0	2,500	0	1,000	-60.00%
6011	OPERATING SUPPLIES	0	0	0	0	1,250	100.00%
6015	BOOKS & SOFTWARE	2,026	3,918	3,500	8,000	4,000	14.29%
6020	DUES & PUBLICATIONS	1,059	1,288	1,642	1,642	0	-100.00%
6021	INTERNET ACCESS SUBSCRIPTION		0	0	0	1,989	0.00%
6090	CONTRACTUAL SERVICES	3,200	10,980	8,800	8,000	24,000	172.73%
6450	EQUIP MAINTENANCE-HARDWARE	1,465	2,195	0	0	0	0.00%
6451	EQUIP MAINTENANCE-SOFTWARE	0	39	0	0	0	0.00%
6530	EQUIPMENT PURCHASE	41,377	4,490	21,881	21,400	28,870	31.94%
6540	CAPITAL IMPROVEMENTS	0	1,070	0	0	0	0.00%
	Total Expenditures	49,127	23,980	38,323	39,042	61,109	59.46%

Ketchikan Gateway Borough
FY 1999/00 BUDGET - APPROPRIATIONS
BOROUGH GRANTS - ALL FUNDS

DESCRIPTION	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATED	FY 99/00 APPROVED
ECONOMIC DEVELOPMENT - 101-35-XXX					
016 STATE FISH & WILDLIFE	77,000	-	-	-	-
020 KIC - FISH HATCHERY	34,748	79,818	-	-	-
021 SHIPYARD BUSINESS STUDY	25,000	-	-	-	-
022 DIVE FISHERIES	20,000	-	-	-	-
024 BRADLEY REID CONTRACT	18,010	-	-	-	-
027 C.A.R.E.	25,000	52,994	80,000	-	-
SOCIAL SERVICES - 101-35-XXX					
015 ALASKA LEGAL SERVICES	10,000	11,216	20,400	20,400	20,400
019 CATHOLIC COMMUNITY SERVICES	45,000	45,000	45,000	45,000	45,000
028 TRANSITIONAL LIVING CENTER	-	19,343	25,000	20,357	25,000
031 PATCHWORKS	-	-	10,000	10,000	-
PARKS & RECREATION - 101-35-XXX					
032 TRAILS COALITION	-	-	3,000	-	3,000
033 WEISS FIELD IMPROVEMENTS	-	-	53,000	37,711	-
EDUCATION - 101-5X-000					
52 UNIVERSITY OF ALASKA SOUTHEAST	68,915	140,938	145,764	145,764	255,991
53 RURAL CAP (KTN HEAD START)	10,000	-	10,000	10,000	10,000
54 KANAYAMA EXCHANGE	20,500	20,500	20,500	20,500	20,500
55 KETCHIKAN YOUTH ALTERNATIVES	-	16,011	-	-	-
57 KETCHIKAN ART & HUMANITIES	34,200	36,200	36,200	36,200	39,200
58 KGHRC (ADFY)	73,950	73,950	73,950	73,950	73,623
NON AREAWIDE - 101-59-000					
59 SUMMER LIBRARY PROGRAM	1,700	2,400	2,400	2,400	2,700
DISASTER FUND - 721-40-XXX					
001 KTN VISITOR'S BUREAU	90,200	90,200	90,200	90,200	94,710
002 S.S.R.A.A. - FISHERIES	-	38,000	-	-	19,100
003 UAA - S.B.D.C.	-	-	70,000	-	70,000
TOTAL GRANTS - ALL FUNDS	554,223	626,570	685,414	512,782	679,224

ENTERPRISE FUND

FY 1999/2000

KETCHIKAN GATEWAY BOROUGH

FY 1999/00 BUDGET - SUMMARY OF REVENUES

TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND

DESCRIPTION	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATED	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1	2,749,347	2,599,776	2,514,727	2,514,727	2,304,831	-8.35%
REVENUE FROM OTHER GOVTS:						
4240 Revenue From State	17,099	(32,967)	1,614,212	0	97,100	-93.98%
4260 State Fuel Tax Refund	20,134	31,309	0	13,200	13,200	100.00%
4370 Rental Income	0	16,555	14,000	21,000	35,120	150.86%
4450 Interfund Transfers	0	29,150	1,529,000	130,840	29,150	-98.09%
4451 Interfund Transfers Transit	0	0	29,007	29,007	29,007	0.00%
Total	37,233	44,047	3,186,219	194,047	203,577	-93.61%
NON-OPERATING REVENUE:						
4305 Interest Income	32,118	18,904	16,000	13,500	13,500	-15.63%
Total	32,118	18,904	16,000	13,500	13,500	-15.63%
FIELD REVENUE:						
4510 Fuel Flowage	33,588	33,468	60,000	34,500	34,500	-42.50%
4520 Rental Income	28,890	27,971	32,000	36,000	38,000	18.75%
4530 Landing Fees	589,002	670,075	760,000	760,000	705,000	-7.24%
4540 Tie Down Charges	4,600	4,162	5,000	4,700	5,000	0.00%
4550 Dock Fees	303	2,318	1,000	400	1,000	0.00%
4555 Seaplane Dock Fees	16,695	18,176	25,000	25,000	25,000	0.00%
4570 Permit Fees	300	0	0	0	0	0.00%
4580 Aircraft Parking Fees	2,992	2,097	3,000	1,000	1,000	-66.67%
4590 Misc. Field Revenue	2,509	(648)	0	0	0	0.00%
Total	678,879	757,619	886,000	861,600	809,500	-8.63%
TERMINAL REVENUE:						
4610 Vehicle Parking	36,958	40,772	40,000	40,000	40,000	0.00%
4620 Building Rentals	472,965	456,512	470,000	470,000	470,000	0.00%
4630 Security Service Charges	74,261	99,076	100,000	99,000	100,000	0.00%
4640 Courtesy Phone Ads	0	0	2,600	3,200	3,200	23.08%
4650 Pay Phone Commission	4,014	3,585	4,000	1,000	2,000	-50.00%
4660 Building Permits	125	0	0	0	0	0.00%
4670 Facility Use Fees	19,816	26,652	27,000	27,000	27,000	0.00%
4690 Miscellaneous Terminal Revenue	2,420	3,368	0	0	0	0.00%
4961 Grant Amortization	73,067	80,053	0	85,000	85,000	100.00%
4990 Bond Proceeds	0	0	0	0	2,500,000	100.00%
Total	683,626	710,018	643,600	725,200	3,227,200	401.43%

KETCHIKAN GATEWAY BOROUGH

FY 1999/00 BUDGET - SUMMARY OF REVENUES

TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND

DESCRIPTION	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATED	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FERRY REVENUE:						
4710 Ferry Fare Revenue	920,411	969,037	964,000	964,000	964,000	0.00%
4730 Call Out Fees	0	0	6,000	0	0	-100.00%
4790 Miscellaneous Revenue	49	125	0	0	0	0.00%
4962 Grant Amortization	38,650	40,311	38,650	38,650	38,650	0.00%
4990 Bond Procedes	0	0	0	0	1,500,000	100.00%
Total	959,110	1,009,473	1,008,650	1,002,650	2,502,650	148.12%
SEAPLANE REVENUE:						
4810 Fees-Murphy's	6,907	6,615	7,000	7,000	7,000	0.00%
Total	6,907	6,615	7,000	7,000	7,000	0.00%
TOTAL REVENUE	2,397,873	2,546,676	5,747,469	2,803,997	6,763,427	17.68%
TOTAL FUNDS AVAILABLE	5,147,220	5,146,452	8,262,196	5,318,724	9,068,258	9.76%

SUMMARY OF APPROPRIATIONS - AIRPORT ENTERPRISE FUND

Administration	235,253	288,942	298,946	298,837	302,328	1.13%
Field	683,180	660,871	840,657	973,407	858,647	2.14%
Terminal	598,205	657,835	586,118	718,861	1,036,697	76.88%
Murphy's	3,235	3,010	1,882	3,442	3,412	81.30%
Ferry	1,027,571	1,021,067	4,088,852	1,019,346	2,613,150	-36.16%
TOTAL APPROPRIATIONS	2,547,444	2,631,725	5,816,455	3,013,893	4,811,233	-17.28%
FUNDS AVAILABLE JUNE 30	2,599,776	2,514,727	2,445,741	2,304,831	4,257,025	74.06%

Ketchikan Gateway Borough

FY 1999/00 BUDGET - APPROPRIATIONS

TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND

ADMINISTRATION

	Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
5100	EMPLOYEE PAY	143,543	172,926	179,722	181,822	184,696	2.77%
5110	OVERTIME PAY	1,823	1,603	1,500	2,780	1,500	0.00%
5120	TEMPORARY PAY	570	0	0	0	0	0.00%
5200	TAXES/BENEFITS	45,297	52,473	53,212	47,000	52,318	-1.68%
5300	TRAVEL & TRAINING	1,214	55	4,089	4,000	4,089	0.00%
6010	SUPPLIES	2,953	2,978	3,662	3,600	3,275	-10.57%
6015	BOOKS AND SOFTWARE	0	0	1,300	1,380	500	-61.54%
6020	DUES AND PUBLICATIONS	334	266	706	700	550	-22.10%
6030	PUBLISHING	0	585	300	310	300	0.00%
6040	COMMUNITY PROMOTION	200	0	0	0	0	0.00%
6070	POSTAGE	350	358	500	700	500	0.00%
6090	CONTRACTUAL SERVICES	0	18,155	1,500	2,000	1,836	22.40%
6110	MEDICAL	0	0	0	800	1,440	100.00%
6130	ADMINISTRATIVE SERVICES	29,150	29,150	29,150	29,150	29,150	0.00%
6310	ELECTRICITY	600	600	600	600	600	0.00%
6330	TELEPHONE	5,794	5,708	5,775	5,775	8,634	49.51%
6331	LONG DISTANCE	276	820	800	870	800	0.00%
6450	EQUIPMENT MAINTENANCE	2,343	1,773	2,345	2,350	2,880	22.81%
6530	EQUIPMENT PURCHASE	0	0	13,785	13,500	7,760	-43.71%
6780	DEPRECIATION	806	1,492	0	1,500	1,500	100.00%
	Total Expenses - Administration	235,253	288,942	298,946	298,837	302,328	1.13%

AUTHORIZED PERSONNEL	FY 96/97	FY 97/98	FY 98/99	FY 99/00
Director of Transportation Services	1.00	1.00	1.00	1.00
Deputy Director of Trans. Services	1.00	1.00	1.00	1.00
Administrative Supervisor	0.00	1.00	1.00	1.00
Airport Secretary	1.00	1.00	1.00	1.00
FULL TIME EMPLOYEES	3.00	4.00	4.00	4.00

Ketchikan Gateway Borough
FY 1999/00 BUDGET - APPROPRIATIONS
TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND
FIELD

	Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATED	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
5100	EMPLOYEE PAY	201,248	213,037	275,282	291,295	316,167	14.85%
5110	OVERTIME PAY	34,151	31,585	21,000	60,000	21,000	0.00%
5120	TEMPORARY PAY	1,125	1,492	3,840	3,000	3,840	0.00%
5160	CALL OUT	80	0	0	0	0	0.00%
5200	TAXES/BENEFITS	95,514	90,385	111,830	121,800	137,469	22.93%
5300	TRAVEL & TRAINING	5,087	8,382	15,882	15,800	15,252	-3.97%
5400	UNIFORMS	0	0	0	0	2,400	100.00%
6010	SUPPLIES	204	4,372	355	350	355	0.00%
6011	OPERATING SUPPLIES	27,461	30,307	30,300	30,000	23,000	-24.09%
6015	COMPUTER SOFTWARE	595	0	0	0	0	0.00%
6020	DUES AND PUBLICATIONS	1,467	978	1,940	1,900	1,940	0.00%
6030	PUBLISHING	1,389	1,005	700	450	550	-21.43%
6070	POSTAGE	0	33	0	0	0	0.00%
6090	CONTRACTUAL SERVICES	10,127	13,310	13,092	14,900	4,264	-67.43%
6100	INSURANCE	45,942	46,443	47,598	47,598	47,598	0.00%
6110	MEDICAL EXPENSE	3,158	1,074	2,000	3,200	3,400	70.00%
6130	ADMINISTRATIVE FEES	0	0	0	0	9,000	100.00%
6140	DEBT EXPENSE	3,541	3,584	15,104	15,104	28,274	87.20%
6150	EXPENSE RECOVERY	0	0	(37,200)	(37,200)	(37,200)	0.00%
6310	ELECTRICITY	19,545	20,004	16,944	16,800	16,944	0.00%
6320	WATER	5,300	5,300	5,304	5,300	5,304	0.00%
6330	TELEPHONE	1,072	2,498	1,560	1,000	1,560	0.00%
6331	LONG DISTANCE TELEPHONE	476	167	200	200	200	0.00%
6410	DOCK MAINTENANCE	1,397	2,255	3,500	3,510	3,500	0.00%
6420	FIELD MAINTENANCE	44,600	35,816	36,700	34,700	35,250	-3.95%
6430	BUILDING MAINTENANCE	2,462	1,015	3,200	1,700	1,760	-45.00%
6450	EQUIPMENT MAINTENANCE	43,372	21,948	35,875	27,000	25,075	-30.10%
6461	MOTOR FUEL & OIL	27,504	22,316	21,909	21,000	14,315	-34.66%
6530	EQUIPMENT PURCHASE	0	0	19,940	16,000	28,430	42.58%
6540	CAPITAL IMPROVEMENTS	0	0	193,802	168,000	30,000	-84.52%
6600	INTERFUND TRANSFERS	0	0	0	0	9,000	100.00%
6750	DEPRECATION	105,940	103,565	0	110,000	110,000	100.00%
6800	GAIN/LOSS ON DISP OF ASSET	423	0	0	0	0	0.00%
	Total Expenses - Field	683,180	660,871	840,657	973,407	858,647	2.14%

AUTHORIZED PERSONNEL	FY 96/97	FY 97/98	FY 98/99	FY 99/00
Maintenance Supervisor	1.00	1.00	1.00	1.00
Equipment Mechanic	2.00	2.00	2.00	2.00
Airport Technician	4.00	4.00	4.50	4.50
FULL TIME EMPLOYEES	7.00	7.00	7.50	7.50

Ketchikan Gateway Borough

FY 1999/00 BUDGET - APPROPRIATIONS

TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND

TERMINAL

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
5100 EMPLOYEE PAY	127,870	190,587	210,083	192,480	175,629	-16.40%
5110 OVERTIME PAY	35,271	27,858	20,500	45,000	30,500	48.78%
5120 TEMPORARY PAY	0	4,215	0	993	0	0.00%
5200 TAXES/BENEFITS	79,469	76,827	95,806	83,000	74,778	-21.95%
5300 TRAVEL & TRAINING	5,023	3,398	7,877	8,000	11,308	43.56%
5400 UNIFORM ALLOWANCE	0	373	1,724	2,600	1,924	11.60%
6010 OFFICE SUPPLIES	126	16,241	412	400	412	0.00%
6011 OPERATING SUPPLIES	6,558	13,845	15,915	15,915	15,915	0.00%
6015 COMPUTER SOFTWARE	0	190	0	0	0	0.00%
6020 DUES & PUBLICATIONS	399	624	262	262	262	0.00%
6080 PROFESSIONAL SERVICES	7,727	76	0	0	0	0.00%
6090 CONTRACTUAL SERVICES	58,725	13,669	7,860	7,860	26,820	241.22%
6100 INSURANCE	713	7,410	8,098	8,098	8,098	0.00%
6110 MEDICAL	0	366	1,062	1,807	8,027	655.84%
6140 DEBT EXPENSE	16,375	7,168	30,208	30,208	30,208	0.00%
6310 ELECTRICITY	60,337	60,947	62,000	61,700	62,000	0.00%
6320 WATER	10,600	10,600	10,600	10,600	10,600	0.00%
6330 TELEPHONE	40	0	1,836	1,836	1,836	0.00%
6331 LONG DISTANCE	211	138	120	252	200	66.67%
6430 BUILDING MAINTENANCE	6,887	4,957	9,755	3,900	9,755	0.00%
6431 HEATING FUEL	19,414	22,457	24,000	24,500	24,000	0.00%
6450 EQUIPMENT MAINTENANCE	1,309	1,183	5,050	5,000	4,675	-7.43%
6530 EQUIPMENT PURCHASE	0	0	4,950	2,450	4,750	-4.04%
6540 CAPITAL IMPROVEMENTS	0	0	68,000	0	23,000	-66.18%
6600 INTERFUND TRANSFERS	0	0	0	0	300,000	100.00%
6760 DEPRECIATION	160,876	194,706	0	212,000	212,000	100.00%
6800 GAIN/LOSS ON DISP OF ASSET	275	0	0	0	0	0.00%
Total Expenses - Terminal	598,205	657,835	586,118	718,861	1,036,697	76.88%

AUTHORIZED PERSONNEL	FY 96/97	FY 97/98	FY 98/99	FY 98/00
Airport Police Officer	3.00	4.00	4.00	4.00
Janitors	0.00	2.00	2.50	2.50
FULL TIME EMPLOYEES	3.00	6.00	6.50	6.50

Ketchikan Gateway Borough

FY 1999/00 BUDGET - APPROPRIATIONS

TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND

MURPHY'S PULLOUT

	Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
6010	SUPPLIES	27	0	130	130	100	-23.08%
6020	DUES & PUBLICATIONS	191	0	0	0	0	0.00%
6310	ELECTRICITY	519	491	492	492	492	0.00%
6330	TELEPHONE	315	347	300	360	360	20.00%
6450	EQUIPMENT MAINTENANCE	678	667	960	960	960	0.00%
6790	DEPRECIATION	1,505	1,505	0	1,500	1,500	100.00%
	Total Expenses - Murphy's	3,235	3,010	1,882	3,442	3,412	81.30%

KETCHIKAN GATEWAY BOROUGH

FY 1999/00 BUDGET - REVENUE AND APPROPRIATIONS

TRANSPORTATION SERVICES - FERRY ENTERPRISE FUND (DETAIL)

DESCRIPTION	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATED	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
5100 EMPLOYEE PAY	329,314	342,689	389,552	361,800	375,778	-3.54%
5110 OVERTIME PAY	84,930	94,167	79,100	93,000	91,000	15.04%
5120 TEMPORARY WAGES	33,722	20,322	9,800	21,000	21,000	114.29%
5200 TAXES/BENEFITS	145,748	122,965	122,453	123,000	142,065	16.02%
5300 TRAVEL & TRAINING	0	85	1,400	0	1,400	0.00%
5400 UNIFORMS	810	318	1,350	703	800	-40.74%
6010 SUPPLIES	0	2,068	0	0	0	0.00%
6011 OPERATING SUPPLIES	12,317	11,947	12,270	12,270	12,270	0.00%
6020 DUES & PUBLICATIONS	195	159	200	200	200	0.00%
6030 PUBLISHING	269	301	75	300	300	300.00%
6090 CONTRACTUAL SERVICES	9,357	17,321	21,354	34,500	33,784	58.21%
6100 INSURANCE	69,639	73,573	75,000	75,000	75,000	0.00%
6110 MEDICAL EXPENSE	0	196	490	1,200	1,290	100.00%
6130 ADMINISTRATIVE SERVICES	25,850	5,000	5,000	5,000	5,000	0.00%
6140 DEBT EXPENSE	895	448	1,888	1,888	1,888	0.00%
6150 OTHER EXPENSES	624	500	0	0	0	0.00%
6310 ELECTRICITY	4,200	4,200	4,200	4,200	4,200	0.00%
6410 DOCK MAINTENANCE	14,440	6,042	7,700	8,200	7,700	0.00%
6450 EQUIPMENT MAINTENANCE	1,669	3,543	1,550	1,550	1,550	0.00%
6461 MOTOR FUEL & OIL	42,376	35,133	37,865	38,000	37,865	0.00%
6470 FERRY MAINTENANCE	191,140	214,754	208,700	145,000	208,700	0.00%
6530 EQUIPMENT PURCHASE	0	0	6,370	5,000	10,045	57.69%
6540 CAPITAL IMPROVEMENTS	0	0	3,045,000	30,000	20,780	-99.32%
6600 INTERFUND TRANSFERS	0	0	0	0	1,500,000	100.00%
6740 DEPRECIATION	60,076	65,336	57,535	57,535	57,535	100.00%
TOTAL APPROPRIATIONS	1,027,571	1,021,067	4,088,852	1,019,346	2,610,150	-36.16%

AUTHORIZED PERSONNEL	FY 96/97	FY 97/98	FY 98/99	FY 99/00
Ferry Boat Captain	3.00	3.00	3.00	3.00
Deckhand II	3.00	4.00	4.00	4.00
Deckhand I (Regular Relief)	1.00	1.00	1.00	1.00
Ferry Toll Collector	3.00	3.00	3.00	3.00
FULL TIME EMPLOYEES	10.00	11.00	11.00	11.00

KETCHIKAN GATEWAY BOROUGH
FY 1999/00 BUDGET - REVENUE
TRANSPORTATION SERVICES - TRANSIT ENTERPRISE FUND (DETAIL)

	DESCRIPTION	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1		59,705	69,452	(64,959)	(64,959)	1,189	-101.83%
REVENUES:							
4240	REVENUE FROM STATE	116,621	16,039	149,875	93,535	57,147	-61.87%
4305	INTEREST INCOME	462	0	0	0	0	0.00%
4390	OTHER REVENUES	0	0	0	0	15,000	100.00%
4450	INTERFUND TRANSFERS	50,000	50,000	100,000	275,000	225,000	125.00%
4910	BUS SYSTEM REVENUES	143,796	136,906	145,000	157,500	165,000	13.79%
4963	CONTRIBUTED CAPITAL AMORT.	58,115	58,115	66,515	66,515	66,515	0.00%
	TOTAL REVENUE	368,994	261,060	461,390	592,550	528,662	14.58%
SUMMARY OF APPROPRIATIONS							
5100	EMPLOYEE PAY	108,986	140,822	145,005	151,500	148,027	2.08%
5110	OVERTIME PAY	13,013	16,035	18,000	21,000	18,000	0.00%
5120	TEMPORARY PAY	33,460	22,118	18,000	45,000	40,000	122.22%
5200	TAXES/BENEFITS	52,792	53,529	51,547	72,800	69,407	34.65%
5300	TRAVEL & TRAINING	2,161	0	2,000	100	500	-75.00%
5400	UNIFORMS	0	0	648	600	648	0.00%
6011	OPERATING SUPPLIES	1,699	1,467	1,277	2,000	1,500	17.46%
6020	DUES & PUBLICATIONS	43	0	0	0	0	0.00%
6030	PUBLISHING EXPENSE	0	915	477	200	250	-47.59%
6040	COMMUNITY PROMOTION	81	73	1,100	0	1,100	0.00%
6090	CONTRACTUAL SERVICES	12,617	39,676	36,560	36,560	36,560	0.00%
6100	INSURANCE	19,897	20,000	20,000	20,000	20,000	0.00%
6110	MEDICAL EXPENSES	910	58	500	550	500	0.00%
6130	ADMINISTRATIVE SERVICES	0	0	29,007	29,007	44,007	51.71%
6150	EXPENSE RECOVERY	0	0	31,600	31,600	31,600	0.00%
6330	TELEPHONE	26	25	26	550	506	1846.15%
6450	EQUIPMENT MAINTENANCE	172	0	0	0	0	0.00%
6460	VEHICLE MAINTENANCE	28,483	26,317	21,400	25,100	23,200	8.41%
6461	MOTOR FUEL & OIL	15,472	14,506	15,564	12,000	15,564	0.00%
6530	EQUIPMENT PURCHASE	0	0	56,875	0	0	0.00%
6740	DEPRECIATION	69,435	57,930	77,835	77,835	77,835	0.00%
6800	GAIN/LOSS OF ASSET	0	2,000	0	0	0	0.00%
	Total Appropriations	359,247	395,471	527,421	526,402	529,204	0.34%
FUNDS AVAILABLE JUNE 30		69,452	(64,959)	(130,990)	1,189	647	-100.49%

AUTHORIZED PERSONNEL	FY 96/97	FY 97/98	FY 98/99	FY 99/00
Bus Drivers	4.00	4.00	4.00	4.00
Bus Drivers Part-time	0.00	0.00	2.00	2.00
FULL TIME EMPLOYEES	4.00	4.00	6.00	6.00

CAPITAL IMPROVEMENTS

FY 1999/2000

CAPITAL IMPROVEMENTS PROGRAM
SUMMARY
FY 1998/1999 -
FY 2001/2002

Project Title	Ref. No.	Funding Source: General Fund	Enterprise Fund	State/Fed CIP	* G.O. Bonds	1/2 % Sales Tax	Other	Land Trust	FY99-FY00	FY00-FY01	FY01-FY02
Animal Control											
Replacement Vehicle	200	11,700		27,300						39,000	
Sub-totals		11,700	-	27,300	-	-	-	-	-	39,000	-
Infrastructure											
Borough Administrative Building	104							1,400,000	1,400,000		
Sub-totals		-	-	-	-	-	-	1,400,000	1,400,000	0	-
Automation											
Cabling Connecting Borough Computers	106	15,900		37,100					53,000		
Sub-totals		15,900	-	37,100	-	-	-	-	53,000	-	-
Parks & Recreation											
Dudley Tennis Courts cover & lighting	111					100,000				100,000	
Weiss Field lights	112					165,000			165,000		
City Park Lighting	113					70,000			70,000		
Houghtaling Field Restrooms	114					45,000				45,000	
Mike Smithers Pools Parking	115					14,000			14,000		
Dudley Field Restrooms	118					55,000				55,000	
Walker Field S.L. Restroom	119					10,500	36,500		47,000		
Dudley Field Resurface	201					113,400			113,400		
Mike Smithers Pool Deck	203					21,400			21,400		
Walker Field Gear Locker	204					53,990				53,990	
Playground Resurfacing	206					13,680			13,680		
City Park Ponds/Dams	207					8,000					8,000
Rotary Beach Restrooms	208					48,000			48,000		
Dudley Field Light Pole	209					9,000			9,000		
Valley Park/Houghtaling Dugout	210					9,000					9,000
GRC Squash Court Conversion	216					15,500				15,500	
GRC Moveable Room-Dividing Wall	217					21,000			21,000		
GRC Basketball Motor	218					17,000			17,000		
Dudley Field Fencing	220					11,446					11,446
Parks & Rec Copier	228	9,995							9,995		
Sub-totals		9,995	-	-	-	800,916	36,500	-	549,475	269,490	28,446
Public Works Department											
Warehouse	108	500,000								500,000	
M & O Warehouse Engineering	110	12,538		29,256					41,794		
Forklift	109	24,000							24,000		
Wise Building Access Siding Replace	202							56,000	56,000		
4th Ave. House Storage	205							9,044	9,044		
Vehicle Replacement/Flatbed 1 ton	211	37,000							37,000		
Vehicle /1/2 Ton pickup	212	25,000							25,000		
Vehicle / Mid-size pickup	213	28,500							28,500		
Sub-totals		627,038	-	29,256	-	-	-	65,044	221,338	500,000	-
Shoreline											
Chiefs/Life Rescue Truck	221						40,000		40,000		
Sub-totals		-	-	-	-	-	40,000	-	40,000	-	-

CAPITAL IMPROVEMENTS PROGRAM
SUMMARY
FY 1998/1999 -
FY 2001/2002

Project Title	Ref. No.	Funding Source							FY99/00	FY00/01	FY01/02
		General Fund	Enterprise Fund	State/Fed CIP	* G.O. Bonds	1/2 cent Sales Tax	Other	Land Trust			
Shoup Street											
Shoup Street Water /Sewer				51,562			22,099		73,661		
Sub-totals		-	-	51,562	-	-	22,099	-	73,661	-	-
Airport											
Airport Perimeter Fence	121		8,611	20,093					28,704		
New Terminal Doors	131		16,100	6,900					23,000		
ADA Upgrade/DOT Services			3,984	9,297						13,281	
Airport Parking Lot			6,691	16,612						22,303	
Airport Parking Lot Expansion			1,831	4,273						6,104	
New Ferry	134		1,500,000	1,500,000					3,000,000		
Terminal Building Expansion			2,507,000						300,000	2,207,000	
Transit Bus	214			58,000					58,000		
Ferry Ramp Upgrade			11,634	27,146					38,780		
Sub-Total		-	4,055,851	1,641,321	-	-	-	-	3,448,484	2,248,688	-
School District											
Remove/replace Revilla's roof	138	50,339		79,661						130,000	
Ballfield perimeter fence Point Higgins	192	32,000							32,000		
Replace Music Modules - High School	193	37,000							37,000		
Replace HS Computer Room Flooring	194	36,000							36,000		
Install fencing and gates on voc-ed											
storage area	196	9,000							9,000		
Fencing at Point Higgins	198	50,000							60,000		
Repair leaks in curtain wall High School	225	50,000								50,000	
Houghtaling School Major Maint Repair					4,168,968					4,168,968	
Schoenbar School Major Maint Repair					2,675,796			1,000,000	3,675,796		
Valley Park School Major Maint Repair					3,229,204			688,364	3,917,568		
Replacement School					8,428,464						8,428,464
Sub-Total		264,339	-	79,661	18,602,432	-	-	1,688,364	7,757,364	4,348,968	8,428,464
TOTAL		928,972	4,055,851	1,866,200	18,602,432	800,916	98,599	3,153,408	13,543,322	7,406,148	8,456,910

* Note GO Bonds are 70% reimbursed by the State

YEAR	GENERAL FUND	ENTERPRISE FUND	STATE/FED CIP	G. O. BONDS	1/2 % SALES TAX	SERVICE AREA	LAND TRUST	TOTAL
99/200	316,933	1,836,345	1,730,057	5,905,000	502,980	98,599	3,153,408	13,543,322
2000/2	612,039	2,219,506	136,143	4,168,968	269,490	-	-	7,406,146
2001/2002		-	-	8,428,464	28,446	-	-	8,456,910
TOTAL	928,972	4,055,851	1,866,200	18,602,432	800,916	98,599	3,153,408	29,406,378

STATUS OF FISCAL YEAR 99/00 CAPITAL IMPROVEMENT PROJECTS

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

Project **Status**

Airport:

Parking Lot Upgrade	Scheduled for FY 99/00
Entry Shelter/Terminal Doors	Scheduled for FY 99/00
Floating Dock	Scheduled for FY 00/01
Ceiling & Lighting, Phase II	Scheduled for FY 00/01
Underground Storage Tanks	Completed
Terminal Building Expansion	Scheduled for FY 00/01
Perimeter Fence	In progress

Assessment:

Document Imaging	In progress

General:

Borough (Reid) Building Evaluation	Scheduled for FY 99/00
Fire Alarm Evaluation	Completed
White Cliff retaining walls, fencing	Scheduled for FY 99/00
Computer cabling	Scheduled for FY 99/00
Laptop Computers	In Progress
Copier replacement	Completed

Parks & Recreation:

Lighting for City Park	Completed
Schoebar Play area	Completed
Remove sand & chips/replace with pea gravel	Completed
Valley Park Restrooms	In Progress
Weiss Field Lighting	In Progress
Smithers Pools, minor repairs	In Progress
Dudley Tennis Courts, asphalt	In Progress
Dudley Field restrooms	In Progress
Walker Field restrooms	In Progress
Alder Park Path	Completed

Public Works:

Shoup Street Water Improvements	Scheduled for FY 99/00
Warehouse (Engineering)	Scheduled for FY 99/00
Kubota Excavator	Completed
Shoreline Furnce System upgrade	Completed

OTHER FUND SUMMARIES

FY 1999/2000

Ketchikan Gateway Borough

FY 1999/00 - SUMMARY OF REVENUE AND APPROPRIATIONS

LAND TRUST REPAIR & MAINTENANCE FUND - FUND 701

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1	7,207,592	9,538,312	10,447,112	10,447,112	10,784,192	3.23%
REVENUE						
4305 INTEREST INCOME	489,758	528,792	601,950	551,868	838,999	39.38%
4315 PRINCIPAL-DEFERRED PMT.	51,236	35,133	42,982	32,515	103,752	141.38%
4370 RENTAL INCOME	0	19,493	0	0	0	0.00%
4390 OTHER REVENUE	7,065,850	963,435	27,000	18,808	14,502	-46.29%
4450 FUND TRANSFER	266,847	0	482,691	482,691	0	100.00%
TOTAL REVENUE	7,873,691	1,546,853	1,154,623	1,085,882	957,253	-17.09%
EXPENDITURES						
5300 TRAVEL & TRAINING	536	0	0	882		0.00%
6010 SUPPLIES	0	3	0	0	0	0.00%
6030 PUBLISHING EXPENSE	0	0	0	250	1,100	100.00%
6060 RENTALS	433	0	0	0	0	0.00%
6080 PROFESSIONAL SERVICES	22,709	18,850	25,000	25,000	20,000	-20.00%
6090 CONTRACTUAL SERVICES	80,806	20,765	15,720	55,000	720	-95.42%
6130 ADMINISTRATIVE SERVICES	0	25,000	25,000	25,000	25,000	0.00%
6310 ELECTRICITY	0	734	480	770	1,080	125.00%
6320 WATER	0	216	216	200	216	0.00%
6340 SEWER	0	249	252	200	252	0.00%
6430 BUILDING MAINTENANCE	0	878	10,000	10,000	1,000	-90.00%
6431 HEATING OIL	137	575	700	500	780	11.43%
6530 EQUIPMENT PURCHASES	0	865	1,000	1,000	1,000	0.00%
6540 CAPITAL PROJECTS	0	9,850	250,000	0	3,303,408	1221.36%
6600 INTER FUND TRANSFERS	5,438,350	560,068	2,830,000	630,000	580,000	-79.51%
TOTAL EXPENDITURES	5,542,971	638,053	3,158,368	748,802	3,934,556	24.58%
FUND BALANCE JUNE 30	9,538,312	10,447,112	8,443,367	10,784,192	7,806,889	
FUNDS RESTRICTED						
Whipple Creek Timber Sale					61,020	
FUNDS AVAILABLE JUNE 30	9,538,312	10,447,112	8,443,367	10,784,192	7,745,869	-8.26%

* This fund is used for activities related to repair, maintenance and construction of borough facilities and for other activities designed by the assembly to be funded from income earned on the repair and maintenance component of the land trust. Funds available from this account may, at the assembly's discretion, be used for projects on non-land trust lands.

Ketchikan Gateway Borough

FY 1999/00 - SUMMARY OF REVENUE AND APPROPRIATIONS

LAND TRUST RESIDENTIAL FUND - FUND 702

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1	0	2,509,976	2,639,585	2,639,585	2,733,715	3.57%
REVENUE						
4305 INTEREST INCOME	9,976	144,609	150,000	110,630	205,028	36.69%
4390 MISCELLANEOUS REVENUE	0	0	250,000	0	0	-100.00%
4450 FUND TRANSFER	2,500,000	0	0	0	0	0.00%
TOTAL REVENUE	2,509,976	144,609	400,000	110,630	205,028	-48.74%
EXPENDITURES						
6090 CONTRACTUAL SERVICES	0	0	30,000	1,500	0	-100.00%
6130 ADMINISTRATIVE SERVICES	0	15,000	15,000	15,000	15,000	0.00%
TOTAL EXPENDITURES	0	15,000	45,000	16,500	15,000	-66.67%
FUNDS AVAILABLE JUNE 30	2,509,976	2,639,585	2,994,585	2,733,715	2,923,743	-2.37%

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

Ketchikan Gateway Borough

FY 1999/00 - SUMMARY OF REVENUE AND APPROPRIATIONS

LAND TRUST COMMERCIAL/INDUSTRIAL FUND - FUND 703

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1	0	2,509,976	2,655,008	2,655,008	2,756,518	3.82%
REVENUE						
4305 INTEREST INCOME	9,976	145,032	150,000	111,510	206,738	37.83%
4450 FUND TRANSFER	2,500,000	0	0	0	0	0.00%
TOTAL REVENUE	2,509,976	145,032	150,000	111,510	206,738	37.83%
EXPENDITURES						
6090 CONTRACTUAL SERVICES	0	0	50,000	0	30,000	100.00%
6130 ADMINISTRATIVE SERVICES	0	0	10,000	10,000	15,000	100.00%
TOTAL EXPENDITURES	0	0	60,000	10,000	45,000	100.00%
FUNDS AVAILABLE JUNE 30	2,509,976	2,655,008	2,745,008	2,756,518	2,918,256	6.31%

* This fund is used for activities related to borough owned commercial or industrial property, except enterprise lands, and the commercial/industrial land program

Ketchikan Gateway Borough

FY 1999/00 - SUMMARY OF REVENUE AND APPROPRIATIONS

ECONOMIC DEVELOPMENT ASSISTANCE FUND - FUND 721-10

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS BALANCE JULY 1	-	15,744,317	19,243,024	19,243,024	22,969,860	19.37%
REVENUE:						
4055 TRANSIENT OCCUPANCY	-	-	-	-	50,000	100.00%
4245 REVENUE FROM FED GRANT	17,050,000	3,498,706	3,627,008	3,726,336	-	-100.00%
4305 INTEREST INCOME	694,317	-	-	-	1,279,842	100.00%
4450 FUND TRANSFERS	-	4,452,676	468,779	468,779	-	-100.00%
TOTAL REVENUES	17,744,317	7,951,382	4,095,787	4,195,615	1,329,842	100.00%
FUND BALANCE + REVENUE	17,744,317	23,695,699	23,338,811	23,438,639	24,299,702	100.00%
SUMMARY OF APPROPRIATIONS						
6090 KPC LOAN	-	-	-	-	7,000,000	100.00%
6090 BAR HARBOR IMPROVEMENTS	-	-	-	-	405,312	100.00%
6090 GRAVINA ISLAND PLAN	-	-	-	-	100,000	100.00%
6090 SHIPYARD EDUCATION INCENTIVE	-	-	-	-	200,000	100.00%
6090 BRADLEY REID / CLOSEOUT	-	-	-	-	35,000	100.00%
6600 INTERFUND TRANSFERS	2,000,000	4,452,675	468,779	468,779	7,000,000	100.00%
TOTAL APPROPRIATIONS	2,000,000	4,452,675	468,779	468,779	14,740,312	100.00%
FUND BALANCE JUNE 30	15,744,317	19,243,024	22,870,032	22,969,860	9,559,390	100.00%
COMMITTED FUNDS:						
ALASKA FOREST CREATIONS	-	-	-	300,000	300,000	100.00%
INTER ISLAND FERRY ASSOCIATION	-	-	-	1,865,000	1,865,000	100.00%
FUNDS AVAILABLE JUNE 30	15,744,317	19,243,024	22,870,032	20,804,860	7,394,390	-67.67%

FUNDS 721, 723 and 721 were merged into fund 724.

Ketchikan Gateway Borough

FY 1999/00 - SUMMARY OF REVENUE AND APPROPRIATIONS

ECONOMIC DEVELOPMENT INFRASTRUCTURE FUND 721-20

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS BALANCE JULY 1	0	0	0	0	0	0.00%
REVENUE:						
4450 FUND TRANSFERS	0	0	0	0	500,000	100.00%
Total Revenue	0	0	0	0	500,000	100.00%
FUND BALANCE + REVENUE	0	0	0	0	500,000	100.00%

SUMMARY OF APPROPRIATIONS

6090 KGB ECONOMIC DEV FUNCTION	0	0	0	0	0	0.00%
TOTAL APPROPRIATIONS	0	0	0	0	0	0.00%
FUND BALANCE JUNE 30	0	0	0	0	500,000	100.00%

Ketchikan Gateway Borough

FY 1999/00 - SUMMARY OF REVENUE AND APPROPRIATIONS

ECONOMIC DEVELOPMENT REVENUE FUND - FUND 721-30

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS BALANCE JULY 1	0	0	0	0	0	0.00%
REVENUE:						
4450 FUND TRANSFERS	0	0	0	0	6,000,000	100.00%
Total Revenue	0	0	0	0	6,000,000	100.00%
FUND BALANCE + REVENUE	0	0	0	0	6,000,000	100.00%

SUMMARY OF APPROPRIATIONS

6090 CONTRACTUAL SERVICES	0	0	0	0	0	0.00%
TOTAL APPROPRIATIONS	0	0	0	0	0	0.00%
FUND BALANCE JUNE 30	0	0	0	0	6,000,000	100.00%

Ketchikan Gateway Borough

FY 1999/00 - SUMMARY OF REVENUE AND APPROPRIATIONS

ECONOMIC DEVELOPMENT ANNUAL BUDGET FUND - FUND 721-40

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS BALANCE JULY 1	-	-	-	-	-	0.00%
REVENUE:						
4245 REVENUE FROM FEDERAL GRANT	-	251,294	122,992	23,164	-	-100.00%
4305 INTEREST INCOME	1,095	982,398	1,033,408	911,258	-	-100.00%
4450 FUND TRANSFERS	-	-	-	-	500,000	100.00%
Total Revenue	1,095	1,233,692	1,156,400	934,422	500,000	100.00%
FUND BALANCE + REVENUE	1,095	1,233,692	1,156,400	934,422	500,000	100.00%

SUMMARY OF APPROPRIATIONS

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
5300 TRAVEL & TRAINING	-	-	1,200	5,389	-	-100.00%
6010 SUPPLIES	-	-	500	-	-	-100.00%
6030 PUBLISHING	-	-	4,000	4,000	-	-100.00%
6040 COMMUNITY PROMOTION	-	-	-	1,690	-	0.00%
6070 POSTAGE	-	-	500	-	-	-100.00%
6080 PROFESSIONAL SERVICES	-	-	50,000	-	-	-100.00%
6090 CONTRACTUAL SERVICES	1,095	1,233,692	1,100,200	923,343	-	-100.00%
6090 KGB ECONOMIC DEV FUNCTION	-	-	-	-	313,290	100.00%
6090 KETCHIKAN VISITORS BUREAU	-	-	-	-	94,710	100.00%
6090 SSRAA	-	-	-	-	22,000	100.00%
6090 SMALL BUSINESS DEVELOPMENT CTR	-	-	-	-	70,000	100.00%
TOTAL APPROPRIATIONS	1,095	1,233,692	1,156,400	934,422	500,000	100.00%
FUND BALANCE JUNE 30	0	0	0	0	0	0.00%

Ketchikan Gateway Borough

FY 1999/00 - SUMMARY OF REVENUE AND APPROPRIATIONS

ECONOMIC DISASTER FUND/SHIPYARD - FUND 722

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1	0	2,020,593	2,033,124	2,033,124	2,033,124	0.00%
REVENUE						
4450 FUND TRANSFER	2,000,000	0	0	0	0	0.00%
4305 INTEREST INCOME	20,593	112,531	107,000	100,000	107,000	0.00%
Total Revenue	2,020,593	112,531	107,000	100,000	107,000	0.00%
EXPENDITURES						
6090 CONTRACTUAL SERVICES	0	100,000	107,000	100,000	107,000	0.00%
Total Expenditure	0	100,000	107,000	100,000	107,000	0.00%
FUNDS AVAILABLE JUNE 30	2,020,593	2,033,124	2,033,124	2,033,124	2,033,124	0.00%

* This fund is only used for the Shipyard, they are limited to the interest
* This is the third year of a five year commitment

Ketchikan Gateway Borough

FY 1999/00 BUDGET - SUMMARY OF REVENUES AND APPROPRIATIONS

NON AREA WIDE FUND - FUND 711

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATED	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1	(4,486)	(5,033)	4,756	4,756	8,223	72.90%
REVENUE:						
4010 REAL PROPERTY TAXES	374,551	386,005	429,505	405,000	435,584	1.42%
4020 BUSINESS-PERSONAL TAXES	22,718	22,278	0	26,798	0	0.00%
4150 SR. CITIZEN LOCAL CONTRIBUTION	(17,825)	(17,825)	(20,983)	(20,983)	(21,041)	0.28%
4220 STATE REVENUE SHARING	0	0	0	4,231	2,821	0.00%
4240 REVENUE FROM STATE	2,944	0	0	0	0	0.00%
4305 INTEREST INCOME	8,808	5,111	2,500	6,000	6,700	168.00%
4360 SEWER FEES	0	0	0	0	136,815	100.00%
4450 INTERFUND TRANSFERS	0	0	0	0	9,000	100.00%
Total Revenues	391,196	395,569	411,022	421,046	569,879	38.65%
TOTAL FUNDS AVAILABLE	386,710	390,536	415,778	425,802	578,102	39.04%

SUMMARY OF APPROPRIATIONS

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATED	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
LIBRARY SERVICES	360,543	348,380	375,000	372,579	357,818	-4.58%
SEWER SERVICES	0	0	0	0	145,565	100.00%
SOLID WASTE/LANDFILL	31,200	37,400	45,000	45,000	0	-100.00%
TOTAL APPROPRIATIONS	391,743	385,780	420,000	417,579	503,383	19.85%
FUNDS AVAILABLE JUNE 30	(5,033)	4,756	(4,222)	8,223	74,719	-1869.75%

KETCHIKAN GATEWAY BOROUGH

FY 1999/00 - SUMMARY OF REVENUE AND APPROPRIATIONS

FUND 712 - RECREATIONAL SALES TAX CAPITAL PROJECTS FUND

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATED	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1	347,159	372,974	546,608	546,608	275,527	-49.59%
REVENUE:						
4040 SALES TAXES - IN CITY	888,229	912,724	950,000	907,450	937,650	-1.30%
4050 SALES TAXES - OUT OF CITY	205,727	199,837	200,000	173,688	180,000	-10.00%
4080 PENALTY & INTEREST	11,910	10,678	10,000	10,000	10,000	0.00%
4305 INTEREST INCOME	0	60,395	0	28,500	12,500	100.00%
Total Revenue	1,105,866	1,183,634	1,160,000	1,119,638	1,140,150	-1.71%
APPROPRIATIONS:						
6140 DEBT EXPENSE	797,127	796,328	799,028	799,028	795,262	0.00%
6540 CAPITAL PROJECTS	0	0	368,281	56,000	502,980	0.00%
6600 INTERFUND TRANSFERS	282,924	213,672	535,691	535,691	113,637	-78.79%
Total Appropriations	1,080,051	1,010,000	1,703,000	1,390,719	1,411,879	-17.09%
FUNDS AVAILABLE JUNE 30	372,974	546,608	3,608	275,527	3,798	5.27%

Ketchikan Gateway Borough

FY 1999/00 - SUMMARY OF REVENUE AND APPROPRIATIONS

SCHOOL BOND/CAPITAL IMPROVEMENT FUND - FUND 713

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATED	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1	28,717	239,848	111,814	111,814	99,863	-10.69%
REVENUE						
4250 REIMBURSEMENT	1,576,436	1,288,507	1,020,150	1,020,150	896,280	-12.14%
4305 INTEREST INCOME	2,713	31,306	1,225	11,099	1,225	0.00%
4370 RENTAL INCOME	14,087	0	0	0	0	0.00%
4450 INTERFUND TRANSFERS	947,127	796,328	1,124,028	1,124,028	1,095,262	-2.56%
Total Revenue	2,540,363	2,116,141	2,145,403	2,155,277	1,992,767	-7.11%
EXPENDITURES						
6090 CONTRACTUAL SERVICES	0	8,447	7,500	7,500	7,500	0.00%
6140 DEBT EXPENSE	2,314,527	2,235,728	2,159,228	2,159,228	2,075,662	-3.87%
6150 OTHER EXPENSES	0	0	500	500	500	0.00%
6430 BUILDING MAINTENANCE	14,705	0	0	0	0	0.00%
Total Expenditure	2,329,232	2,244,175	2,167,228	2,167,228	2,083,662	-3.86%
FUNDS AVAILABLE JUNE 30	239,848	111,814	89,989	99,863	8,968	-90.03%

Note: Revenue & G.O. Bonds have not yet been issued, and interest derived will be utilized to pay the debt service interest.

Ketchikan Gateway Borough

FY 1999/00 - SUMMARY OF REVENUES AND APPROPRIATION

BOND PAYMENTS

1974 SCHOOL REFUNDING BOND - FUND 210

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATED	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
4450 INTERFUND TRANSFERS	205,000	0	0	0	0	0.00%
Total Revenue	205,000	0	0	0	0	0.00%
6840 BOND PRINCIPAL PYMTS	200,000	0	0	0	0	0.00%
6845 BOND INTEREST	5,000	0	0	0	0	0.00%
Total Expenditure	205,000	0	0	0	0	0.00%

1989 SCHOOL REFUNDING BOND - FUND 230

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATED	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
4450 INTERFUND TRANSFER	1,594,200	1,517,400	1,439,400	1,439,400	1,280,400	-11.05%
Total Revenue	1,594,200	1,517,400	1,439,400	1,439,400	1,280,400	-11.05%
6840 BOND PRINCIPAL PAYMENT	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	0.00%
6845 BOND INTEREST	394,200	317,400	239,400	239,400	80,400	-66.42%
Total Expenditures	1,594,200	1,517,400	1,439,400	1,439,400	1,280,400	-11.05%

1995 INDOOR RECREATION CENTER BONDS - FUND 250

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATED	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
4450 INTERFUND TRANSFERS	197,841	797,127	796,328	796,328	795,262	-0.13%
Total Revenue	197,841	797,127	796,328	796,328	795,262	-0.13%
6840 BOND PRINCIPAL PAYMENT	0	430,000	455,000	455,000	505,000	10.99%
6845 BOND INTEREST	197,841	367,127	341,328	341,328	290,262	-14.96%
Total Expenditures	197,841	797,127	796,328	796,328	795,262	-0.13%

Ketchikan Gateway Borough

FY 1999/00 BUDGET - APPROPRIATIONS

GENERAL FUND - PFC FUND

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1	0	0	0	0	30,000	100.00%
REVENUE						
4210 PFC ENPLANEMENT REVENUE	0	0	0	30,000	320,970	100.00%
4305 INTEREST INCOME	0	0	0	0	8,800	100.00%
4450 INTERFUND TRANSFER	0	0	0	0	1,800,000	100.00%
TOTAL REVENUE	0	0	0	30,000	2,129,770	100.00%
EXPENDITURES						
6540 CIP - TERMINAL BLDG.	0	0	0	0	300,000	100.00%
6541 CIP - AIRPORT FERRY	0	0	0	0	1,500,000	100.00%
6600 INTERFUND TRANSFER	0	0	0	0	0	100.00%
TOTAL EXPENDITURES	0	0	0	0	1,800,000	100.00%
FUNDS AVAILABLE JUNE 30	0	0	0	30,000	359,770	100.00%

Ketchikan Gateway Borough

FY 1999/00 BUDGET - REVENUE AND APPROPRIATIONS

800 - SOUTH TONGASS FIRE DISTRICT

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1	222,466	37,894	90,729	90,729	110,701	22.01%
REVENUES:						
4010 PROPERTY TAXES	99,959	101,170	105,055	104,343	109,201	3.95%
4020 BUSINESS/PERSONAL TAXES	735	534	845	822	831	-1.66%
4060 AUTOMOBILE TAXES	1,840	1,604	2,000	2,254	2,500	25.00%
4150 SR CITIZEN LOCAL CONTRIB.	(7,332)	(7,332)	(7,944)	(7,994)	(7,777)	-2.10%
4220 SAFE COMMUNITIES	1,395	0	0	1,053	527	0.00%
4240 STATE GRANT	0	5,000	0	0	0	0.00%
4305 INTEREST INCOME	11,789	5,367	4,360	4,345	4,500	3.21%
4390 OTHER REVENUE	0	750	0	204	0	0.00%
TOTAL REVENUES	108,386	107,093	104,316	105,027	109,782	5.24%
APPROPRIATIONS:						
5300 TRAVEL & TRAINING	0	9,119	5,000	1,000	6,000	20.00%
5400 UNIFORM ALLOWANCE	69	0	0	0	0	0.00%
5500 REIMBURSABLE EXPENSES	23,786	12,705	20,000	15,000	20,000	0.00%
6010 OFFICE SUPPLIES	665	2,235	500	100	465	-7.00%
6011 OPERATING SUPPLIES	0	56	0	792	1,000	100.00%
6015 BOOKS & SOFTWARE	0	209	0	0	0	0.00%
6020 DUES & PUBLICATIONS	0	0	0	0	0	0.00%
6030 PUBLISHING EXPENSE	0	416	100	60	100	0.00%
6060 RENTALS	0	144	0	400	500	100.00%
6100 INSURANCE	4,000	3,782	4,000	4,000	4,000	0.00%
6130 ADMINISTRATIVE SERVICES	5,262	3,960	1,970	1,970	1,589	-19.34%
6310 ELECTRICITY	3,649	3,103	2,800	2,915	3,120	11.43%
6330 TELEPHONE	813	704	750	721	921	22.80%
6331 LONG DISTANCE	0	0	0	0	100	100.00%
6350 LANDFILL	0	263	0	400	1,000	100.00%
6430 BUILDING MAINTENANCE	6,026	549	1,000	1,000	1,000	0.00%
6431 HEATING FUEL	1,211	291	1,000	300	1,000	0.00%
6450 EQUIPMENT MAINTENANCE	1,088	247	0	825	1,000	100.00%
6460 VEHICLE MAINTENANCE	6,349	1,191	5,000	9,000	5,000	0.00%
6461 MOTOR FUEL & OIL	550	592	2,000	350	1,000	-50.00%
6530 EQUIPMENT PURCHASE	239,490	14,692	24,000	4,222	6,750	-71.88%
6540 CAPITAL IMPROVEMENTS	0	0	61,000	42,000	2,500	-95.90%
Total Expenditures	292,958	54,258	129,120	85,055	57,045	-55.82%
FUNDS AVAILABLE JUNE 30	37,894	90,729	65,925	110,701	163,438	147.92%

Ketchikan Gateway Borough

FY 1999/00 BUDGET - REVENUE AND APPROPRIATIONS

810 - SHORELINE FIRE DEPARTMENT

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1	90,693	92,015	124,641	124,641	161,951	29.93%
REVENUES:						
4010 PROPERTY TAXES	50,065	52,064	54,479	55,000	55,958	2.71%
4020 BUSINESS/PERSONAL TAXES	8,758	7,727	12,257	12,000	10,057	-17.95%
4060 AUTOMOBILE TAXES	599	522	625	956	1,000	60.00%
4150 SR CITIZEN LOCAL CONTRIB.	(3,087)	(3,087)	(2,901)	(2,901)	(3,161)	8.96%
4220 SAFE COMMUNITIES	385	0	354	623	312	-11.86%
4305 INTEREST INCOME	5,830	7,201	6,395	6,000	6,500	1.64%
4390 MISCELLANEOUS INCOME	100	300	0	0	0	0.00%
TOTAL REVENUES	62,650	64,727	71,209	71,678	70,666	-0.76%
APPROPRIATIONS:						
5300 TRAVEL & TRAINING	3,818	1,653	2,970	0	5,910	98.99%
5500 REIMBURSABLE EXPENSES	6,710	7,640	9,600	9,600	10,100	5.21%
6010 SUPPLIES	601	402	500	300	500	0.00%
6011 OPERATING SUPPLIES	0	1,639	1,500	500	1,000	-33.33%
6020 DUES & PUBLICATIONS	210	215	250	200	250	0.00%
6030 PUBLISHING EXPENSE	62	0	200	200	500	150.00%
6070 POSTAGE	80	2	100	100	500	400.00%
6090 CONTRACTUAL SERVICES	1,290	1,155	2,160	2,000	2,160	0.00%
6100 INSURANCE	5,500	5,500	5,500	5,500	5,500	0.00%
6130 ADMINISTRATIVE SERVICES	4,500	4,500	1,223	1,223	1,223	-0.04%
6310 ELECTRICITY	1,431	1,411	1,800	1,500	1,800	0.00%
6330 TELEPHONE	391	330	400	400	400	0.00%
6331 LONG DISTANCE	0	1	50	25	50	0.00%
6430 BUILDING MAINTENANCE	1,266	20	4,000	4,000	2,000	-50.00%
6431 HEATING FUEL	1,746	1,016	2,000	1,000	2,000	0.00%
6450 EQUIPMENT MAINTENANCE	378	277	1,100	1,100	2,700	145.45%
6460 VEHICLE MAINTENANCE	3,297	2,917	3,500	4,000	3,000	-14.29%
6461 MOTOR FUEL	91	45	600	200	600	0.00%
6462 VEHICLE OPERATIONS	0	0	20	20	20	0.00%
6530 EQUIPMENT	29,650	3,378	4,000	1,500	3,000	-25.00%
6540 CAPITAL IMPROVEMENT	307	0	10,000	1,000	40,000	300.00%
Total	61,328	32,101	51,473	34,368	83,213	61.66%
FUNDS AVAILABLE JUNE 30	92,015	124,641	144,377	161,951	149,405	3.48%

Ketchikan Gateway Borough
FY 1999/00 BUDGET - REVENUES AND APPROPRIATIONS
820 - MOUNTAIN POINT SERVICE AREA

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATED	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1	147,301	179,066	204,023	204,023	196,221	-3.82%
REVENUES:						
4305 INTEREST	7,979	12,370	10,600	15,500	6,575	-37.97%
4360 SERVICE AREA REVENUE	119,025	123,177	187,000	143,250	91,440	-51.10%
4362 SEWER - OPER & MAINT	0	9,098	0	13,000	0	0.00%
4450 INTERFUND TRANSFERS	0	0	700,000	0	0	-100.00%
Total	127,004	144,645	897,600	171,750	98,015	-89.08%
APPROPRIATIONS:						
5110 OVERTIME	549	574	0	300	0	0.00%
5120 TEMPORARY PAY	25,639	28,601	0	30,000	0	0.00%
5200 EMPLOYEE BENEFITS	12,698	13,739	0	15,000	0	0.00%
5500 REIMBURSABLE EXPENSES	420	0	0	0	0	0.00%
6010 SUPPLIES	0	11	0	0	0	0.00%
6011 OPERATING SUPPLIES	17,562	35,645	43,652	38,000	40,818	-6.49%
6020 DUES & PUBLICATIONS	0	50	0	0	0	0.00%
6030 PUBLISHING EXPENSE	0	453	250	125	250	0.00%
6060 RENTALS	2,305	0	625	0	0	-100.00%
6070 POSTAGE	0	23	100	25	100	0.00%
6090 CONTRACTUAL SERVICES	5,880	10,561	11,450	7,500	1,000	-91.27%
6091 WATER TESTS	0	0	2,280	2,280	1,140	-50.00%
6100 INSURANCE	2,000	2,000	2,000	3,500	500	-75.00%
6130 ADMINISTRATIVE SERVICES	4,959	5,050	5,798	5,798	18,767	223.68%
6140 DEBT SERVICE	0	0	51,000	0	0	-100.00%
6150 RECOVERY EXPENSE	0	0	56,179	0	0	-100.00%
6310 ELECTRICITY	16,872	13,808	20,968	15,381	14,592	-30.41%
6330 TELEPHONE	339	268	468	343	0	-100.00%
6331 LONG DISTANCE	58	127	200	50	200	0.00%
6440 SYSTEM MAINTENANCE	385	4,493	0	0	0	0.00%
6442 SYSTEM MAINT - SEWER	3,975	0	0	0	0	0.00%
6450 EQIUIPMENT MAINTENANCE	35	0	0	0	0	0.00%
6461 MOTOR FUEL & OIL	58	0	0	0	0	0.00%
6530 EQUIPMENT PURCHASE	1,505	4,285	0	0	2,000	100.00%
6540 CAPITAL PROJECTS	0	0	700,000	61,250	176,000	-74.86%
Total	95,239	119,688	894,970	179,552	255,367	-71.47%
FUNDS AVAILABLE JUNE 30	179,066	204,023	206,653	196,221	38,869	-81.19%

Ketchikan Gateway Borough

FY 1999/00 BUDGET - REVENUES AND APPROPRIATIONS

830 - WATERFALL SERVICE AREA

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1	95,029	103,073	113,235	113,235	121,779	7.55%
REVENUES:						
4220 SAFE COMMUNITIES	0	0	0	48	24	0.00%
4305 INTEREST INCOME	4,967	6,171	5,950	5,950	6,442	8.27%
4360 SERVICE AREA REVENUE	4,729	4,820	4,680	6,442	6,725	43.70%
Total Revenues	9,696	10,991	10,630	12,440	13,191	24.09%
APPROPRIATIONS:						
6030 PUBLISHING EXPENSE	0	260	100	0	100	0.00%
6130 ADMINISTRATIVE SERVICES	195	219	108	108	105	-2.78%
6150 EXPENSE RECOVERY	0	0	400	0	0	-100.00%
6441 SYSTEM MAINT - ROAD	1,422	350	3,000	3,000	3,000	0.00%
6442 SYSTEM MAINT - SEWER	35	0	100	788	0	-100.00%
Total	1,652	829	3,708	3,896	3,205	-13.57%
FUNDS AVAILABLE JUNE 30	103,073	113,235	120,157	121,779	131,765	9.66%

Ketchikan Gateway Borough

FY 1999/00 BUDGET - REVENUES AND APPROPRIATIONS

840 - MUD BIGHT SERVICE AREA

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1	59,034	34,133	45,303	45,303	35,795	-20.99%
REVENUES:						
4220 SAFE COMMUNITIES	0	0	0	96	48	0.00%
4305 INTEREST INCOME	2,906	2,308	925	1,650	925	0.00%
4360 SERVICE AREA REVENUE	8,433	9,140	10,000	9,198	8,520	-14.80%
Total Revenues	11,339	11,448	10,925	10,944	9,493	-13.11%
APPROPRIATIONS:						
6030 PUBLISHING EXPENSE	0	78	100	25	100	0.00%
6070 POSTAGE	0	0	0	22	50	100.00%
6130 ADMINISTRATIVE SERVICES	200	200	405	405	904	123.21%
6540 CAPITAL IMPROVEMENTS	36,040	0	40,000	20,000	30,000	-25.00%
Total Expenditures	36,240	278	40,505	20,452	31,054	-23.33%
FUNDS AVAILABLE JUNE 30	34,133	45,303	15,723	35,795	14,234	-9.47%

Ketchikan Gateway Borough

FY 1999/00 - SUMMARY OF REVENUE AND APPROPRIATIONS

850 - NICHOLS VIEW SERVICE AREA

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1	8,450	8,876	9,389	9,389	9,789	10.29%
REVENUE						
4305 INTEREST INCOME	426	513	495	400	495	-3.51%
Total Revenue	426	513	495	400	495	-3.51%
EXPENDITURES						
6090 CONTRACTUAL SERVICES	0	0	0	0	0	0.00%
Total Expenditure	0	0	0	0	0	0.00%
FUNDS AVAILABLE JUNE 30	8,876	9,389	9,884	9,789	10,284	9.53%

Ketchikan Gateway Borough

FY 1999/00 BUDGET - REVENUES AND APPROPRIATIONS

860 - FOREST PARK SERVICE AREA

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1	251,287	265,905	264,079	264,079	146,045	-44.70%
REVENUES:						
4010 PROPERTY TAXES	70,598	76,650	73,255	73,523	47,963	-34.53%
4020 BUSINESS/PERSONAL TAXES	522	1,305	0	550	0	0.00%
4060 AUTOMOBILE TAXES	1,968	1,716	1,857	2,590	2,500	34.63%
4150 SR. CITIZEN LOCAL CONTR.	(2,609)	(2,609)	(2,105)	(2,105)	(1,603)	-23.85%
4220 SAFE COMMUNITIES	1,094	0	2,850	782	391	-86.28%
4305 INTEREST INCOME	13,693	16,923	12,550	12,700	4,300	-65.74%
4360 SERVICE AREA REVENUE	0	300	0	0	0	0.00%
Total Revenues	85,266	94,285	88,407	88,040	53,551	-39.43%
APPROPRIATIONS:						
6010 SUPPLIES	27	258	0	0	0	0.00%
6030 PUBLISHING EXPENSE	76	24	250	80	250	0.00%
6090 CONTRACTUAL SERVICES	0	0	36,600	36,600	10,000	-72.68%
6100 INSURANCE	3,000	3,000	3,000	3,000	1,500	-50.00%
6130 ADMINISTRATIVE SERVICE FEE	5,265	5,265	2,016	2,016	1,462	-27.48%
6311 ELECTRICITY-SEWER PLANT	3,993	3,249	3,700	3,700	0	-100.00%
6312 ELECTRICITY-STREET LIGHTS	6,822	6,740	6,630	6,978	6,700	1.06%
6440 SYSTEM MAINT - OTHER	0	418	500	100	500	0.00%
6441 SYSTEM MAINT - ROAD	36,082	41,903	10,720	12,000	25,000	133.21%
6442 SYSTEM MAINT - SEWER	15,383	15,296	2,000	1,000	0	-100.00%
6540 CAPITAL IMPROVEMENTS	0	19,958	30,000	140,600	150,948	403.16%
Total	70,648	96,111	95,416	206,074	196,360	105.79%
FUNDS AVAILABLE JUNE 30	265,905	264,079	257,070	146,045	3,236	-98.74%

Ketchikan Gateway Borough

FY 99/00 BUDGET - REVENUES AND APPROPRIATIONS

870 - GOLD NUGGET SERVICE AREA

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1	25,717	30,402	16,468	16,468	17,012	3.30%
REVENUES:						
4305 INTEREST INCOME	1,443	1,107	1,000	793	850	-15.00%
4360 SEWER FEES	2,029	1,635	1,860	1,860	0	-100.00%
4361 ROAD FEES	6,072	6,085	6,864	6,250	6,465	-5.81%
Total Revenues	9,544	8,827	9,724	8,903	7,315	-24.77%
APPROPRIATIONS:						
6030 PUBLISHING	0	24	50	0	50	0.00%
6130 ADMINISTRATIVE SERVICES	372	372	186	186	182	-2.15%
6441 ROAD MAINTENANCE	4,487	2,382	6,000	8,173	8,700	45.00%
6442 SEWER MAINTENANCE	0	0	150	0	0	0.00%
6540 CAPITAL IMPROVEMENTS	0	19,983	0	0	0	0.00%
Total Expenditures	4,859	22,761	6,386	8,359	8,932	39.87%
FUNDS AVAILABLE JUNE 30	30,402	16,468	19,806	17,012	15,395	-22.27%

Ketchikan Gateway Borough

FY 1999/00 BUDGET - REVENUES AND APPROPRIATIONS

880 - SHOUP STREET SERVICE AREA

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1	(2,812)	(8,484)	28,928	28,928	41,754	44.34%
REVENUES:						
4220 SAFE COMMUNITIES	0	0	0	64	0	0.00%
4305 INTEREST INCOME	0	767	0	916	2,250	0.00%
4360 SERVICE AREA FEES	31,428	33,862	35,250	34,953	35,250	0.00%
4390 MISCELLANEOUS REVENUE	1,349	1,132	0	0	0	0.00%
4450 INTERFUND TRANSFERS	0	22,068	0	0	0	0.00%
Total Revenues	32,777	57,829	35,250	35,933	37,500	6.38%
APPROPRIATIONS:						
5110 OVERTIME	1,028	480	0	230	0	0.00%
5120 TEMPORARY PAY	16,020	9,174	0	7,855	0	0.00%
5200 TAXES & BENEFITS	8,247	4,639	0	3,989	0	0.00%
6011 OPERATING SUPPLIES	5,026	2,654	5,561	4,738	3,072	-44.76%
6020 DUES & PUBLICATIONS	0	50	0	50	0	0.00%
6030 PUBLISHING EXPENSE	0	24	98	0	98	0.00%
6060 RENTALS	0	0	1,600	0	300	-81.25%
6090 CONTRACTUAL SERVICES	0	0	0	310	0	0.00%
6091 WATER TESTS	0	0	1,140	1,235	1,140	0.00%
6130 ADMINISTRATIVE SERVICES	1,850	888	1,080	1,080	24,970	2212.04%
6140 DEBT SERVICE	0	0	2,868	0	2,868	0.00%
6150 EXPENSE RECOVERY	0	0	18,170	0	0	-100.00%
6310 ELECTRICITY	2,121	1,313	1,728	2,320	2,400	38.89%
6450 EQUIPMENT MAINTENANCE	1,975	1,195	600	0	600	0.00%
6530 EQUIPMENT PURCHASE	2,182	0	0	0	0	0.00%
6540 CAPITAL IMPROVEMENT	0	0	78,263	1,300	0	-100.00%
Total Expenditures	38,449	20,417	111,108	23,107	35,448	-68.10%
FUNDS AVAILABLE JUNE 30	(8,484)	28,928	(46,930)	41,754	43,806	-193.34%

Ketchikan Gateway Borough

FY 1999/00 BUDGET - APPROPRIATIONS

530 - INTERNAL SERVICE FUND - GREAT WEST INSURANCE- S.D.

Description	FY 96897 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1	0	272,879	378,610	378,610	789,272	
REVENUE:						
4410 School Dist Contributions	268,924	1,251,205	1,526,400	1,250,000	1,488,526	-2.48%
4450 Inter Fund Transfers	0	0	0	150,662	0	0.00%
4305 Interest Income	3,955	16,898	16,200	10,000	21,200	30.86%
Total Revenue	272,879	1,268,103	1,542,600	1,410,662	1,509,726	-2.13%
APPROPRIATIONS:						
School Dist Claims Paid	0	1,162,372	1,526,400	1,000,000	1,441,000	-5.59%
Total Appropriations	0	1,162,372	1,526,400	1,000,000	1,441,000	-5.59%
FUNDS AVAILABLE JUNE 30	272,879	378,610	394,810	789,272	857,998	

Ketchikan Gateway Borough

FY 1999/00 BUDGET - APPROPRIATIONS

540 - INTERNAL SERVICE FUND - GREAT WEST INSURANCE - BOROUGH

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1	0	34,010	9,944	9,944	242,944	
REVENUE:						
4410 Borough Contributions	29,697	583,936	643,415	580,000	736,871	14.52%
4305 Interest Income	4,313	2,089	5,000	3,000	3,000	-40.00%
Total Revenue	34,010	586,025	648,415	583,000	739,871	14.10%
APPROPRIATIONS:						
Borough Fixed Costs	0	101,925	106,800	100,000	113,400	6.18%
Borough Claims Paid	0	508,166	538,476	250,000	336,000	-37.60%
Total Appropriations	0	610,091	645,276	350,000	449,400	6.18%
FUNDS AVAILABLE JUNE 30	34,010	9,944	13,083	242,944	533,415	

NOTE:

Borough Insurance Contributions based on the following:

28 Employees @ $2,992 = $83,776
24 Employees @ $6,107 = $146,568
4 Employees @ $5,729 = $22,916
50 Employees @ $8,960 = $448,000
1 Employee @ $7,151 = $7,151
1 Employee @ $6,950 = $6,950
2 Employees @ $10,855 = $21,710

Ketchikan Gateway Borough

FY 1999/00 BUDGET - APPROPRIATIONS

INTERNAL SERVICE FUND - AETNA INSURANCE

Description	FY 96/97 ACTUAL	FY 97/98 ACTUAL	FY 98/99 BUDGET	FY 98/99 ESTIMATE	FY 99/00 PROPOSED	% CHANGE 99 BUDGET
FUNDS AVAILABLE JULY 1	646,092	333,616	310,403	310,403	432,806	39.43%
REVENUE:						
4410 Premium Reserve Fund	0	0	0	0	0	0.00%
4305 Interest Income	13,583	16,025	18,163	12,668	0	-100.00%
4390 Other Revenues	0	0	0	260,397	0	0.00%
Total Revenue	13,583	16,025	0	273,065	0	0.00%
APPROPRIATIONS:						
5200 Taxes/Benefits	326,059	0	0	0	0	0.00%
6600 Transfer Component Unit	0	39,238	0	0	0	0.00%
6601 Transfer General Fund	0	0	0	150,662	432,806	0.00%
Total Appropriations	326,059	39,238	0	150,662	432,806	0.00%
FUNDS AVAILABLE JUNE 30	333,616	310,403	310,403	432,806	0	-100.00%

MISCELLANEOUS

FY 1999/2000

Budget Approach:

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

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

While the overall budget amount was defined, individual budgets were not and each was viewed from the perspective of determining what was needed to accomplish a set of specific objectives. Revisions to the original submittals were incorporated into the budget that the Manager submitted to the Assembly for consideration.

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

Budget Policies:

- The Borough mill levy was raised to 7.5 mills;
- The prudent ending fund balance was provided for;
- A capital and equipment reserve account was to be maintained;
- The general fund subsidy of enterprise funds was to be minimized;
- Revenue projections are to be based on trend analysis;
- User fees are to be reviewed annually and adjusted when appropriate;
- Proposed expenditures were to be predicted on need in terms of meeting stated objectives.
- No change was made on employee compensation or labor contract agreements; and
- A three-year capital budget was to be prepared.

ASSEMBLY BUDGET CALENDAR
May 19, 1999

May 3, 1999 Regular Assembly Meeting, Submit Proposed Budget to Assembly

May 5, 1999 Budget Workshop (5:30 p.m.)
- a) Revenues - General Fund
- b) Clerk
- c) Mayor and Assembly
- d) Law Department

May 8, 1999 Budget Workshop (9:00 am)
- a) Land Trust
- b) CIP

May 10, 1999 Budget Workshop (5:30 p.m.)
- a) Assessment
- b) Administrative Services
- c) Child Care Grant
- d) Internal Services
- e) Debt Service
- f) Animal Protection

May 19, 1999 Budget Workshop (5:30 p.m.) - Grants

May 24, 1999 Budget Workshop (5:30 p.m.)
- a) Economic Assistance Program and Economic Development - Disaster Funds

May 25, 1999 Budget Workshop (5:30 p.m.)
- a) Airport
- b) PFC
- c) Public Works
- d) Service Areas
- e) Education

May 29, 1999 Budget Workshop (9:00 a.m.)
- a) Manager
- b) Non-Departmental
- c) Non Areawide
- d) Transfers
- e) Automation

June 2, 1999 Budget Workshop (5:30 p.m.)
- a) Planning
- b) Recreation CIP
- c) Parks & Recreations

June 5, 1999 Budget Workshop (9:00 a.m.)
- a) Transit
- b) Economic Disaster Fund

June 7, 1999 Introduce Ordinance, Set Mill Levy

June 21, 1999 Regular Assembly Meeting, Adopt Budget Ordinance.

KETCHIKAN GATEWAY BOROUGH
COMMUNITY PROFILE

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

DEMOGRAPHICS

Area - Square Miles

1,220 sq. miles

Land Use within the City of Ketchikan (%)

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

Land Ownership (%)

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

Racial Composition 1990 (%)

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

Gender Composition 1990 (%)

Male	52%
Female	48%

Elections (1998)

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

Population

1998	14,231
1997	14,728
1996	15,082
1995	15,028
1994	14,684
1993	14,664
1992	14,415
1991	14,118
1990	13,828
1989	12,630
1985	14,314
1980	11,316
1970	10,041
1960	9,307
1950	7,616

Age Composition 1990 (%)

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

Educational Attainment 1990 (%)

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

Household Income 1990 (%)

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

ECONOMICS

Occupational Composition 1990 (%)

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

Industrial Composition 1990 (%)

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

Taxes (1999)

City Retail Sales Tax Rate	5.5%
Borough Retail Sales Tax Rate	2.0%
City Property Tax	6.40 mills
Borough Property Tax	7.50 mills
Shoreline Service Area	9.43 mills
Waterfall Creek Service Area	8.43 mills
Mud Bight Service Area	8.43 mills
Forest Park Service Area	11.63 mills
Shoup Street Service Area	9.43 mills
Gold Nugget Service Area	9.43 mills
South Tongass Service Area	9.43 mills
Mountain Point Service Area	9.43 mills
City of Saxman Property Tax	7.50 mills

Unemployment Rate (%)

1998	7.2%
1997	9.1%
1996	9.5%
1995	7.6%
1994	8.3%
1993	8.7%
1992	9.3%
1991	9.3%
1990	7.5%
1989	7.5%
1988	8.3%
1987	10.1%
1986	10.7%
1985	10.6%

1999 Property Tax Assessed Valuation

Borough	$1,010,459,900
City of Ketchikan	$528,989,700
City of Saxman	$13,100,200

Zoning Permits

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

DEMOGRAPHICS (continued)

1999 SERVICE STATISTICS

Shoreline Fire Department (1998)

Stations	1
Volunteers	16
Fire Calls	10
Emergency Calls	4
Fire Investigations	2

South Tongass Volunteer Service Area

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

Forest Park Service Area

Connections	143
Miles of Sanitary Sewers	2.5
Average Daily Treatment	80K
Average Daily Treatment Capacity	250K

Mountain Point Service Area

Connections	325
Miles of Sanitary Sewers	6.00
Average Daily Treatment	.25 MG
Average Daily Treatment Capacity	.53 MG

WATER

Shoup Street Service Area

Connections	45

LIBRARY (1998)

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

MUNICIPAL PARKS

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

EDUCATIONAL SYSTEM

Elementary	8
Junior High	2
High School	2
Community College	1

VISITORS (1998)

Cruise Ship Passengers	531,108
Alaska Marine Highway, System Visitors	23,667
Airline Visitors	22,212

Data retrieved from the following sources:

1990 Census of Population and Housing
Ketchikan Gateway Borough Department of Planning and Community Development
Ketchikan Economic Development Center
Ketchikan Visitors Bureau
Ketchikan School District
Ketchikan Employment
Ketchikan Public Library
Alaska Department of Community and Regional Affairs

GLOSSARY of TERMS and ABBREVIATIONS

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

BUDGET COMMITTEE	An *ad hoc* committee comprised of the Borough Attorney, the Borough Clerk, the Director of Administrative Services and the Borough Manager whose purpose is to review the preparation of the preliminary budget prior to its submittal to the Borough Assembly.
CAMA	Computer Assisted Mass Appraisal.
CAPITAL ASSET	Assets of significant value, in excess of $1,000, having a useful life of several years, generally five or more years.
CAPITAL BUDGET	A financial plan for the acquisition of capital assets over a defined period of time (also known as a Capital Improvement Program).
CAPITAL IMPROVE-MENT PROJECT	A capital asset that is a planned acquisition or construction.
CAPITAL OUTLAY	Expenditures for the acquisition of capital assets.
CAPITALIZE	To set up expenditure as a long-term asset.
CODE OF ORDINANCES	A set of laws, adopted by the Borough Assembly, under which the Borough government and Borough residents operate.
COMPREHENSIVE PLAN	A detailed short- and long-term plan intended to guide the physical growth and development of the Borough. It includes analysis and recommendations intended to encourage and promote the best use of land, infrastructure, economic resources, and transportation facilities and to promote the prudent employment of natural and human resources.
CONTINGENCY	A financial reserve to be expended in the event of an unforeseen obligation or uncertain financial condition.
CONTRACT	A legally binding document or agreement that provides two parties with mutually agreed upon and understood specified consideration and services to perform or goods to provide.
COST-EFFECTIVENESS	A cost benefit evaluation technique to determine the effectiveness of an activity or investment.
CURRENT LEVEL	A basic level of service equal to the current (FY 1995/1996) level of service.

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COST-EFFECTIVENESS	A cost benefit evaluation technique to determine the effectiveness of an activity or investment.
CURRENT LEVEL	A basic level of service equal to the current (FY 1995/1996) level of service.

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

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

KETCHIKAN GATEWAY BOROUGH

Computation of Legal Debt Margin

June 30, 1999

No Debt Limit is Mandated by Law

Direct and Overlapping Debt
June 30, 1999

Total Direct Debt:		
Outstanding G.O. Bonds - Ketchikan Gateway Borough		$7,380,000
Less Self-supporting Debt:		
1972 Airport Improvement Bonds	(50,000)	
1995 Recreation Sales Tax Revenues	(6,130,000)	(6,180,000)
Total Direct Debt		1,200,000
City of Ketchikan Direct Debt:		
Outstanding G. O. Bonds - City of Ketchikan		$17,750,000
Less Self-supporting Debt:		
Bonds paid from Sales Tax Hospital Fund and Other Public Works Funds	(855,000)	
Bonds paid from Sales Tax Hospital Fund Revenues	(10,450,000)	
Bonds paid from Ketchikan Port Fund Revenues	(3,990,000)	
Bonds paid from Wastewater Fund Revenues	(1,239,775)	(16,534,775)
Total City of Ketchikan Direct Debt		1,215,225
Total Direct and Overlapping Debt		$2,415,225

Source: Ketchikan Gateway Borough at June 30, 1999 and City of Ketchikan Financial Records at December 31, 1998

KETCHIKAN GATEWAY BOROUGH

DEBT SERVICE REQUIREMENTS TO MATURITY

June 30, 1999

Fiscal	G.O. Bonds-Education			G.O. Bonds-IRC			Revenue Bonds-Airport		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2000	1,200,000	80,400	1,280,400	505,000	290,262	795,262	50,000	4,000	54,000
2001				530,000	268,548	798,548			
2002				550,000	245,228	795,228			
2003				575,000	220,478	795,478			
2004				605,000	194,028	799,028			
2005				630,000	165,591	795,591			
2006				660,000	135,037	795,037			
2007				695,000	103,357	798,357			
2008				730,000	69,650	799,650			
2009				650,000	33,150	683,150			
	$ 1,200,000	$ 80,400	$ 1,280,400	6,130,000	$ 1,725,329	$ 7,855,329	$ 50,000	$ 4,000	$ 54,000

KETCHIKAN GATEWAY BOROUGH

COMBINED SCHEDULE OF BONDS PAYABLE

Year Ended June 30, 1999

	Interest Rate	Payment Dates	Issue Date	Final Maturity Date	Authorized	Issued	Retired	Outstanding
GENERAL OBLIGATION BONDS								
1989 Series "A" School Bonds	6.20 - 6.70	4/1 & 10/1	11/14/89	10/01/2000	9,600,000	9,600,000	8,400,000	1,200,000
1995 IRC Bonds	4.30 - 6.00	5/15 & 11/15	12/07/95	5/15/2009	7,500,000	7,500,000	1,390,000	6,110,000
					$ 17,100,000	$ 17,100,000	$ 9,790,000	$ 7,310,000
REVENUE BONDS								
1980 Airport Improvement Bonds	8.00	5/1 & 11/1	05/01/80	05/01/2000	$ 410,000	$ 410,000	$ 360,000	$ 50,000