



11B3

Agenda Bill No.: 24-1380

Assembly Meeting Date: 04/23/24

Business Item Description:	Attachments:
Subject: FY25 Haines Borough Operating Budget	1. Ordinance 24-04-677
Originator: Borough Manager	
Originating Department: Administration	
Date Submitted: 4/1/24	

Full Title/Motion:
Motion: Introduce Ordinance 24-04-677 and schedule it for its first public hearing on 05/14/24, a second public hearing on 5/28/24.

Administrative Recommendation:

Fiscal Impact:			
Expenditure Required	Amount Budgeted	Appropriation Required	Projected Impact to Future Operating Budgets
\$ See proposed budget	\$ See proposed budg	\$ See proposed budget	undetermined

Comprehensive Plan Consistency Review:
Comp Plan Goals/Objectives:
Pages 44-55 and Objective 2B
Consistent: Yes No

Summary Statement:
The borough manager submitted a proposed budget on 4/1/24. Per the Charter 9.01(D), the budget must be adopted by 6/15. Attached is the proposed Ordinance.
The existing FY25 manager's proposed budget is available on the borough website:
<https://www.hainesalaska.gov/finance/haines-borough-fy25-managers-budget>

Referral:
Referred to: _____ Referral Date: _____
Recommendation: _____ Meeting Date: _____

Assembly Action:
Meeting Date(s): 4/23/24
Public Hearing Date(s): 5/14/24, 5/28/24
Postponed to Date: _____

An Ordinance of the Haines Borough, Alaska, Providing for the Establishment and Adoption of the Operating Budget, Capital Budget, and Capital Improvement Plan of the Haines Borough for the Period July 1, 2024 through June 30, 2025.

BE IT ENACTED BY THE HAINES BOROUGH ASSEMBLY:

Section 1. Classification. This ordinance is a non-code ordinance.

Section 2. General Provisions. The following FY25 budget document, listing estimated resources and expenditures is hereby adopted and established as the budget for the period of July 1, 2024 through June 30, 2025 and made a matter of record for that purpose. Except in the case of appropriations for capital improvements, all unexpended balances not otherwise encumbered or disposed of in this ordinance as of June 30, 2025, shall lapse to those appropriate funds.

Section 3. Authorization and Appropriation. The expenditures set forth herein are authorized and appropriations as provided for are hereby made.

01 AREAWIDE GENERAL FUND

REVENUES

Property Tax	\$	2,260,000
Sales & Excise Tax		1,163,000
State Revenue		561,473
Federal Revenue		631,300
Interest Earnings		200,000
User Fees		44,000
License, Permits, & Fees		103,000
Penalty & Interest		67,000
Rents		81,000
TOTAL AREAWIDE REVENUES	\$	5,110,773

EXPENDITURES

Administration	\$	827,776
Borough Assembly		92,078
Elections		9,750
Finance		546,366
Assessment/Land Management		365,615
Information Technology		239,802
Local Emergency Planning		12,300
Dispatch		605,965
Public Facilities		493,246
Solid & Hazardous Waste		75,023

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Chilkat Center for the Arts	115,400
Road Maintenance Service Areas	56,000
Haines Borough School District	2,027,000
Library	509,087
Museum	210,830
Parks	96,628
Swimming Pool	322,296
Transfers	(260,933)
Allocated Expense	(1,236,050)
TOTAL EXPENDITURES & TRANSFERS	\$ 5,108,179

CONTRIBUTION TO (FROM) FUND BALANCE	\$ 2,594
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02 TOWNSITE SERVICE AREA

REVENUES	
Property Tax Revenue	\$ 630,000
Sales Tax	1,124,000
State Revenue	452,813
Miscellaneous Revenues	24,500
	\$ 2,231,313

EXPENDITURES	
Police	\$ 900,200
Public Works	881,397
Animal Control	29,654
Transfers	(135,067)
Allocated Expense	654,131
TOTAL EXPENDITURES & TRANSFERS	\$ 2,330,315

CONTRIBUTION TO (FROM) FUND BALANCE	\$ (99,002)
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17 LAND DEVELOPMENT & SALES

REVENUES	\$ 5,000
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EXPENDITURES	
Direct Expenditures	40,200
Transfer to Permanent Fund	-
Allocated Expense	8,189
TOTAL EXPENDITURES	\$ 48,389

CONTRIBUTION TO (FROM) FUND BALANCE \$ (43,389)

20 MEDICAL SERVICE AREA

REVENUES \$ 395,000

EXPENDITURES

Ambulance \$ 448,786

Transfers -

Allocated Expense (29,472)

TOTAL EXPENDITURES & TRANSFERS \$ 419,314

CONTRIBUTION TO (FROM) FUND BALANCE \$ (24,314)

23 ECONOMIC DEVELOPMENT & TOURISM PROMOTION

REVENUES \$ 829,000

EXPENDITURES

Tourism \$ 563,788

Economic Development 208,050

Transfers -

Allocated Expense 74,155

TOTAL EXPENDITURES & TRANSFERS 845,993

CONTRIBUTION TO (FROM) FUND BALANCE \$ (16,993)

25 FIRE SERVICE AREAS

REVENUES

Fire District #1 \$ 334,800

Fire District #2 32,500

TOTAL REVENUES 367,300

EXPENDITURES

Fire District #1 Direct Expense \$ 86,272

Fire District #2 Direct Expense 26,900

Transfers -

Allocated Expense 289,383

TOTAL EXPENDITURES & TRANSFERS 402,555

CONTRIBUTION TO (FROM) FUND BALANCE \$ (35,255)

31 GRANT REVENUE – American Rescue Plan

REVENUES \$ 183,000

EXPENDITURES

Transfers \$ 183,000

TOTAL EXPENDITURES & TRANSFERS 183,000

CONTRIBUTION TO (FROM) FUND BALANCE \$ -

34 COMMERCIAL PASSENGER VESSEL TAX

REVENUES \$ 375,000

EXPENDITURES

Direct Expenditures 75,000

Transfers 350,000

TOTAL EXPENDITURES & TRANSFERS 425,000

CONTRIBUTION TO (FROM) FUND BALANCE \$ (50,000)

35 VEHICLE IMPOUNDMENT FUND

REVENUES \$ 78,500

EXPENDITURES

Direct Expenditures 356,610

CONTRIBUTION TO (FROM) FUND BALANCE \$ (278,110)

42 CAPITAL PROJECT GRANTS

REVENUES

State Revenue 586,414

Federal Revenue 5,277,725

\$ 5,864,139

EXPENDITURES	
Project Expenditures	5,864,139
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CONTRIBUTION TO (FROM) FUND BALANCE	\$ -
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50 CAPITAL IMPROVEMENT PROJECTS	
REVENUES	\$ 1,243,000
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EXPENDITURES	
Direct Expenditures	941,500
Operating Transfers	236,000
Allocated Expense	65,062
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TOTAL EXPENDITURES & TRANSFERS	1,242,562
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CONTRIBUTION TO (FROM) FUND BALANCE	\$ 438
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61 EQUIPMENT SINKING FUND	
TRANSFERS	\$ (38,000)
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CONTRIBUTION TO (FROM) FUND BALANCE	38,000
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75 LIBRARY BOND FUND	
REVENUES	\$ 14,148
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EXPENDITURES	14,148
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CONTRIBUTION TO (FROM) FUND BALANCE	\$ -
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76 SCHOOL G.O. BOND FUND	
REVENUES	\$ 1,280,675
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EXPENDITURES	1,280,675
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CONTRIBUTION TO (FROM) FUND BALANCE	\$ -

90 WATER REVENUE FUND

REVENUES	
Operating Revenues	\$ 519,000
Capital Project Revenues	1,300,000
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	\$ 1,819,000

EXPENDITURES	
Direct Expenditures	728,845
Allocated Expense	(136,698)
Depreciation Expense	336,000
Capital Expenditures	1,428,000
Transfers	(128,000)
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TOTAL EXPENDITURES	\$ 2,228,147

CONTRIBUTION TO (FROM) FUND BALANCE (409,147)

91 SEWER REVENUE FUND (WASTEWATER TREATMENT)

REVENUES	
Operating Revenues	\$ 615,500

EXPENDITURES	
Direct Operating Expenditures	410,336
Allocated Expense	222,712
Depreciation Expense	368,595
Capital Expenditures	67,000
Transfers	(67,000)
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TOTAL EXPENDITURES	1,001,643

CONTRIBUTION TO (FROM) FUND BALANCE \$ (386,143)

92 BOAT HARBOR FUND

REVENUES	
Operating Revenues	<hr/>
	\$ 491,000

EXPENDITURES	
Direct Operating Expenditures	680,414
Allocated Expense	(160,803)
Depreciation Expense	840,000
Capital Expenditures	110,000

Transfers	(110,000)
TOTAL EXPENDITURES	<u>1,359,611</u>
CONTRIBUTION TO (FROM) FUND BALANCE	<u>\$ (868,611)</u>

93 LUTAK DOCK FUND

REVENUES	
Operating Revenues	\$ 417,000
Capital Project Revenues	23,211,284
	<u>\$ 23,628,284</u>
EXPENDITURES	
Direct Expenditures	71,600
Capital Expenditures	25,952,000
Allocated Expense	113,220
Depreciation Expense	86,900
TOTAL EXPENDITURES	<u>26,223,720</u>
CONTRIBUTION TO (FROM) FUND BALANCE	<u>\$ (2,595,436)</u>

94 PORT CHILKOOT DOCK FUND

REVENUES	<u>\$ 280,500</u>
EXPENDITURES	
Direct Expenditures	80,400
Capital Expenditures	598,000
Allocated Expense	136,169
Depreciation Expense	335,000
Transfers	(350,000)
TOTAL EXPENDITURES	<u>799,569</u>
CONTRIBUTION TO (FROM) FUND BALANCE	<u>\$ (519,069)</u>

97 PERMANENT FUND

REVENUES	<u>\$ 576,000</u>
EXPENDITURES	
Direct Expenditures	25,500

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Transfers	320,000
TOTAL EXPENDITURES & TRANSFERS	345,500
CONTRIBUTION TO (FROM) FUND BALANCE	\$ 230,500

Section 4. Rates of Levy. The following are rates of levy on taxable property within the Haines Borough for the Calendar Year beginning January 1, 2024, based upon the proposed Year FY25 beginning July 1, 2024.

	<u>Borough Areawide</u>	<u>Fire Service Area</u>	<u>Road / Other Service Area</u>	<u>Debt Service Mills**</u>	<u>FY25 Total Levy</u>
Townsite	4.79	0.94	2.28	0.87	8.88
Fire District #1 (outside Townsite)	4.79	0.94	-	0.87	6.60
Fire District #3	4.79	0.59	-	0.87	6.25
Dalton Trail RMSA	4.79	0.59	0.27	0.87	6.52
Dalton Trail RMSA (no fire service)	4.79	-	0.27	0.87	5.93
Dalton Trail & Eagle Vista RMSA	4.79	0.59	3.77	0.87	10.02
Dalton Trail & Chilkat Lake RMSA	4.79	-	0.52	0.87	6.18
Riverview RMSA	4.79	0.59	-	0.87	6.25
Letnikof RMSA	4.79	0.94	2.62	0.87	9.22
Borough	4.79	-	-	0.87	5.66

Section 5. Effective Date. This ordinance becomes effective July 1, 2024.

ADOPTED BY A DULY CONSTITUTED QUORUM OF THE HAINES BOROUGH ASSEMBLY THIS **th DAY** OF JUNE, 2024.

ATTEST:

Thomas C. Morphet, Mayor

Alekka Fullerton, Borough Clerk

Date Introduced: 04/25/23
Date of First Public Hearing: 05/09/23
Date of Second Public Hearing: 05/25/23
Date of Third Public Hearing: 06/13/23