

Adopted

HAINES BOROUGH, ALASKA  
ORDINANCE No. 23-04-642

**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, 2023 THROUGH JUNE 30, 2024.**

BE IT ENACTED BY THE HAINES BOROUGH ASSEMBLY:

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

Section 2. General Provisions. The following FY24 budget document, listing estimated resources and expenditures is hereby adopted and established as the budget for the period of July 1, 2023 through June 30, 2024 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, 2024, 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	\$	2,134,000
Sales & Excise Tax		1,082,000
State Revenue		608,154
Federal Revenue		592,300
Interest Earnings		200,000
User Fees		54,000
License, Permits, & Fees		107,500
Penalty & Interest		60,000
Rents		81,000
TOTAL AREAWIDE REVENUES	\$	4,918,954

EXPENDITURES

Administration	\$	631,392
Borough Assembly		143,918
Elections		8,660
Finance		525,075
Assessment/Land Management		450,976
Information Technology		229,097
Local Emergency Planning		30,900
Dispatch		574,203
Public Facilities		453,259
Solid & Hazardous Waste		63,900

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Chilkat Center for the Arts	103,550
Road Maintenance Service Areas	54,000
Haines Borough School District	2,027,000
Library	478,859
Museum	205,200
Parks	88,578
Swimming Pool	299,607
Transfers	398,221
Allocated Expense	<u>(1,141,169)</u>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 5,625,226</b>

CONTRIBUTION TO (FROM) FUND BALANCE \$ (706,272)

**02 TOWNSITE SERVICE AREA**

<b>REVENUES</b>	
Property Tax Revenue	\$ 758,000
Sales Tax	1,052,000
State Revenue	400,000
Miscellaneous Revenues	<u>19,500</u>
	<b>\$ 2,229,500</b>

<b>EXPENDITURES</b>	
Police	\$ 865,266
Public Works	856,874
Animal Control	29,654
Transfers	(193,271)
Allocated Expense	<u>591,536</u>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 2,150,059</b>

CONTRIBUTION TO (FROM) FUND BALANCE \$ 79,441

**17 LAND DEVELOPMENT & SALES**

<b>REVENUES</b>	<u><u>\$ 10,000</u></u>
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<b>EXPENDITURES</b>	
Direct Expenditures	40,200
Transfer to Permanent Fund	-
Allocated Expense	<u>9,293</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 49,493</b>

CONTRIBUTION TO (FROM) FUND BALANCE \$ (39,493)

**20 MEDICAL SERVICE AREA**

REVENUES \$ 368,000

EXPENDITURES

Ambulance \$ 413,891  
Transfers (29,923)  
Allocated Expense (15,397)

TOTAL EXPENDITURES & TRANSFERS \$ 368,571

CONTRIBUTION TO (FROM) FUND BALANCE \$ (571)

**23 ECONOMIC DEVELOPMENT & TOURISM PROMOTION**

REVENUES \$ 770,000

EXPENDITURES

Tourism \$ 537,960  
Economic Development 300,050  
Transfers -  
Allocated Expense 70,675

TOTAL EXPENDITURES & TRANSFERS 908,685

CONTRIBUTION TO (FROM) FUND BALANCE \$ (138,685)

**25 FIRE SERVICE AREAS**

REVENUES

Fire District #1 \$ 305,000  
Fire District #2 32,300

TOTAL REVENUES 337,300

EXPENDITURES

Fire District #1 Direct Expense \$ 103,770

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Fire District #2 Direct Expense	27,430
Transfers	(60,000)
Allocated Expense	<u>260,049</u>
TOTAL EXPENDITURES & TRANSFERS	331,249
CONTRIBUTION TO (FROM) FUND BALANCE	<u><u>\$ 6,051</u></u>

**31 GRANT REVENUE – American Rescue Plan**

REVENUES	<u>\$ 844,503</u>
EXPENDITURES	
Transfers	<u>\$ 844,503</u>
TOTAL EXPENDITURES & TRANSFERS	844,503
CONTRIBUTION TO (FROM) FUND BALANCE	<u><u>\$ -</u></u>

**34 COMMERCIAL PASSENGER VESSEL TAX**

REVENUES	<u>\$ 325,000</u>
EXPENDITURES	
Direct Expenditures	66,000
Transfers	<u>383,420</u>
TOTAL EXPENDITURES & TRANSFERS	449,420
CONTRIBUTION TO (FROM) FUND BALANCE	<u><u>\$ (124,420)</u></u>

**35 VEHICLE IMPOUNDMENT FUND**

REVENUES	<u>\$ 28,500</u>
EXPENDITURES	
Direct Expenditures	<u>46,000</u>
CONTRIBUTION TO (FROM) FUND BALANCE	<u><u>\$ (17,500)</u></u>

**42 CAPITAL PROJECT GRANTS**

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REVENUES	
State Revenue	2,250,000
Federal Revenue	6,750,000
	<u>\$ 9,000,000</u>
EXPENDITURES	
Project Expenditures	<u>9,000,000</u>
CONTRIBUTION TO (FROM) FUND BALANCE	<u>\$ -</u>
<b>50 CAPITAL IMPROVEMENT PROJECTS</b>	
REVENUES	<u>\$ 1,155,000</u>
EXPENDITURES	
Direct Expenditures	1,666,715
Operating Transfers	(19,300)
Allocated Expense	59,427
TOTAL EXPENDITURES & TRANSFERS	<u>1,706,842</u>
CONTRIBUTION TO (FROM) FUND BALANCE	<u>\$ (551,842)</u>
<b>61 EQUIPMENT SINKING FUND</b>	
TRANSFERS	<u>\$ (14,000)</u>
CONTRIBUTION TO (FROM) FUND BALANCE	<u>14,000</u>
<b>75 LIBRARY BOND FUND</b>	
REVENUES	<u>\$ 14,148</u>
EXPENDITURES	<u>14,148</u>
CONTRIBUTION TO (FROM) FUND BALANCE	<u>\$ -</u>
<b>76 SCHOOL G.O. BOND FUND</b>	
REVENUES	<u>\$ 1,282,050</u>

EXPENDITURES	<u>1,282,050</u>
CONTRIBUTION TO (FROM) FUND BALANCE	\$ -
<b>90 WATER REVENUE FUND</b>	
REVENUES	
Operating Revenues	\$ 482,500
Capital Project Revenues	<u>1,000,000</u>
	\$ 1,482,500
EXPENDITURES	
Direct Expenditures	693,334
Allocated Expense	(127,045)
Depreciation Expense	336,000
Capital Expenditures	1,685,700
Transfers	<u>(685,700)</u>
TOTAL EXPENDITURES	\$ 1,902,289
CONTRIBUTION TO (FROM) FUND BALANCE	<u>(419,789)</u>

**91 SEWER REVENUE FUND (WASTEWATER TREATMENT)**

REVENUES	
Operating Revenues	\$ 579,500
Capital Project Revenues	<u>-</u>
	579,500
EXPENDITURES	
Direct Operating Expenditures	399,661
Allocated Expense	211,185
Depreciation Expense	368,595
Capital Expenditures	125,000
Transfers	<u>(125,000)</u>
TOTAL EXPENDITURES	979,441
CONTRIBUTION TO (FROM) FUND BALANCE	<u>\$ (399,941)</u>

**92 BOAT HARBOR FUND**

REVENUES	
Operating Revenues	<u>\$ 566,000</u>

EXPENDITURES

Direct Operating Expenditures	854,163
Allocated Expense	(143,500)
Depreciation Expense	840,000
Capital Expenditures	100,000
Transfers	(20,000)
TOTAL EXPENDITURES	<u>1,630,663</u>

CONTRIBUTION TO (FROM) FUND BALANCE \$ (1,064,663)

**93 LUTAK DOCK FUND**

REVENUES

Operating Revenues	\$ 432,000
Capital Project Revenues	<u>23,211,284</u>
	\$ 23,643,284

EXPENDITURES

Direct Expenditures	67,650
Capital Expenditures	25,952,000
Allocated Expense	107,957
Depreciation Expense	86,900
TOTAL EXPENDITURES	<u>26,214,507</u>

CONTRIBUTION TO (FROM) FUND BALANCE \$ (2,571,223)

**94 PORT CHILKOOT DOCK FUND**

REVENUES \$ 230,500

EXPENDITURES

Direct Expenditures	52,300
Capital Expenditures	595,000
Allocated Expense	116,986
Depreciation Expense	327,300
Transfers	(595,000)
TOTAL EXPENDITURES	<u>496,586</u>

CONTRIBUTION TO (FROM) FUND BALANCE \$ (266,086)

**97 PERMANENT FUND**

REVENUES	\$ 540,000
EXPENDITURES	
Direct Expenditures	24,000
Transfers	116,050
TOTAL EXPENDITURES & TRANSFERS	140,050
CONTRIBUTION TO (FROM) FUND BALANCE	\$ 399,950

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, 2023, based upon the proposed Year FY24 beginning July 1, 2023.

	<u>Borough Areawide</u>	<u>Fire Service Area</u>	<u>Road / Other Service Area</u>	<u>Debt Service Mills</u>	<u>FY24 Total Levy</u>
Townsite	4.92	0.94	2.99	0.95	<b>9.80</b>
Fire District #1 (outside Townsite)	4.92	0.94	-	0.95	<b>6.81</b>
Fire District #3	4.92	0.67	-	0.95	<b>6.54</b>
Dalton Trail RMSA	4.92	0.67	0.31	0.95	<b>6.85</b>
Dalton Trail RMSA (no fire service)	4.92	-	0.31	0.95	<b>6.18</b>
Dalton Trail & Eagle Vista RMSA	4.92	0.67	4.21	0.95	<b>10.75</b>
Dalton Trail & Chilkat Lake RMSA	4.92	-	0.59	0.95	<b>6.46</b>
Riverview RMSA	4.92	0.67	-	0.95	<b>6.54</b>
Letnikof RMSA	4.92	0.94	2.79	0.95	<b>9.60</b>
Borough	4.92	-	-	0.95	<b>5.87</b>

Section 5. Effective Date. This ordinance becomes effective July 1, 2023.

ADOPTED BY A DULY CONSTITUTED QUORUM OF THE HAINES BOROUGH ASSEMBLY THIS 13th DAY OF JUNE, 2023.

ATTEST:

  
 Alekka Fullerton, Borough Clerk

  
 Douglas Olerud, Mayor

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

