

Ketchikan Gateway Borough



FY 2023 Detail Budget

Adopted on May 16, 2022

Ordinance 1980-A & 1981-S



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INTRODUCTION

FY 2023



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KETCHIKAN GATEWAY BOROUGH

1900 First Avenue Ste 210 • KETCHIKAN, ALASKA 99901

• 907/228-6625 • fax 907/228-6684

www.kgbak.us

OFFICE OF THE BOROUGH MANAGER

April 26, 2022

The Honorable Mayor and Assembly Members
Ketchikan Gateway Borough
1900 First Avenue
Ketchikan, Alaska

RE: Fiscal Year 2023 Budget and Capital Program Overview
Introduction May 2, 2022
Ordinances 1980 & 1981-S

Mayor and Members of the Assembly:

After two pandemic years, the FY 2023 Budget is prepared under more optimistic conditions. The cruise industry restarted in a limited way in late summer 2021, and is expected to be fairly robust for 2022. Seasonal businesses are returning, and the independent traveler season is expected to be strong again this year. Management assumes it will take one to two years before passenger counts fully return to pre-pandemic levels.

In accordance with KGBC 4.05.020, the Borough Manager and Finance Director are required to present the Fiscal Year 2023 Borough Budget and Capital Program (“Budget”) at the first meeting in May.

This budget authorizes \$61.0 million in borough wide expenditures. Of that, \$17.8 is in the General Fund and an additional \$11.7 is in the Local Education Fund. Per KGBC 4.05.020(a), the budget must be submitted to the Assembly no later than the first meeting in May, and per 4.45.340(b), the mill levy must be set before June 15th of each year.

The Manager and Finance Director acknowledge and express sincere appreciation for the considerable efforts of the many Borough staff that helped craft a responsible fiscal plan to carry out the duties of the Borough and provide the services and facilities during the period beginning July 1, 2022, and ending June 30, 2023:

- | | |
|---|---|
| 1. Schools ^a | 15. Solid Waste ⁿ |
| 2. Ketchikan International Airport ^a | 16. Assessment of Taxable Property ^a |
| 3. Airport Ferry System ^a | 17. Tax Collection ^a |
| 4. Fire Protection ^s | 18. Public Works ^a |
| 5. Emergency Medical Services ^s | 19. Animal Protection ^a |
| 6. Road Maintenance ^s | 20. Regulation of Alcohol ^a |
| 7. Library ⁿ | 21. Regulation of Fireworks ^a |
| 8. Wastewater ⁿ | 22. Aquatic Center ^a |
| 9. Planning ^a | 23. Recreation Center ^a |
| 10. Land Use Regulation ^a | 24. Parks and Sports Fields ^a |
| 11. Platting ^a | 25. Water Utility ^s |
| 12. Economic Development ^a | 26. Land Trust ^a |
| 13. Docks ^s | 27. Code Enforcement ^a |
| 14. Bus System ^a | |

^a = areawide basis; ⁿ = nonareawide basis; ^s = service area basis.

Strategic and Capital Plans

Each January or February, the Assembly holds a one- to two-day Policy Session. In the work session meetings, the Assembly and staff discuss potential legislative and economic events and the fiscal impact to the Borough; review a five-year fiscal projection for all major funds and any other funds where extra attention may be warranted; establish assumptions for the upcoming budget; and set other policy direction as determined by the Assembly.

The Strategic Plan is a work plan that identifies specific priorities and outcomes to achieve during the next five years. The Borough's vision, as outlined in the Plan, is to provide quality-driven services that enhance the lives and safety of residents in a fiscally responsible manner. The priorities and objectives in the Plan support the vision and direct staff efforts and budget development. The FY 2023 – 2027 Capital Plan summarizes all the capital projects anticipated by staff and shows how capital projects support the Strategic Plan. Adoption of the Capital Plan by the Assembly endorses the investment of staff time during the early phases of projects and informs the Assembly and the Public of anticipated funding sources and budgetary needs. Final approval of projects and funding requires additional Assembly actions.

During the January 28, 2022 Policy Session, the Assembly adopted the updated Strategic Plan, and will adopt the Five-Year Capital Plan in May. Now that a robust cruise season is anticipated, capital projects that were halted or deferred have been reviewed and reintroduced into the FY 2023 budget as appropriate.

Assumptions

Budgets are built on estimates and assumptions. The cumulative effect of these estimates and assumptions results in the proposed budget. The Assembly adopted Resolution 2935, revising the minimum General Fund balance reserves policy upwards from 25% to 30% of annual operating

expenditures. For FY 2023, Management proposes using General Fund reserves to establish a housing capital fund, and to allow the fund balance to decline in a measured fashion.

The major assumptions used in preparing the FY 2023 budget are as follows:

1. The Borough has been awarded \$15,123,921 in American Rescue Plan Act (ARPA) funding, to be distributed in FY 2022 and FY 2023. The State of Alaska is distributing \$12,423,814 through various departments and programs. The US Treasury is distributing \$2,700,106. All of the funds will be used as revenue replacement to provide government services, in compliance with guidance from the US Treasury.
2. In October, 2021, Borough voters approved the issuance of \$6,655,000 in general Obligation Bonds for the purpose of upgrading sports fields throughout the community. The bonds were issued in April 2022, and the payments will be made through the Recreation CIP fund. The bonds require a reserve of \$535,875, which will be held by the Recreation CIP fund.
3. At the April 18, 2022 meeting, the Assembly directed staff to set aside \$7,000,000 of General Fund reserves into a housing capital fund, to be used for the development of subdivisions, housing, and or roads. The objective is to create housing available to families making 60% of the area median income. To meet that objective, the Borough will likely partner with regional housing authorities and private developers, and use Borough land and grants to offset some of the development cost.
4. The budget assumes that cruise ship passenger bookings will average 75% over the course of the season. Initial booking are reported to be 30-50% of capacity, increasing to 90% by the end of the season. Sales tax revenue for FY 2023 are expected to be strong, a combined effect of increased visitors, and the change in the single unit sale exemption (sales tax cap) from \$1,000 to \$2,000 in January 2020. This assumption affects the General, Recreation CIP and School Bond CIP Funds for sales taxes.
5. In calendar year 2021, 75% of the passengers visiting Ketchikan arrived at the City of Ketchikan's port, while the balance arrived in Ward Cove, outside City limits, and the same ratio is assumed for the 2022 season. Commercial Passenger Vessel tax collected for passengers arriving inside City limits is shared with the City (\$2.50 each municipality), while the Borough keeps the entire \$5 each for those passengers arriving in Ward Cove.
6. Independent travel is expected to be strong. The numbers of independent travelers is very small compared to cruise passengers, but does result in increased transient occupancy taxes and airport revenues as compared to FY 2022 actual revenues.
7. A 3.0% cost-of-living adjustment (COLA) is included for FY 2023. All collective bargaining agreements have been renegotiated with a 3.0% COLA for FY 2023, and the Assembly approved the equivalent COLA for non-represented and contract employees through the adoption of Resolution 2931 on March 21, 2022.

8. The Borough conducted a compensation study in FY 2020. Initial implementation was contemplated for the FY 2021 budget, but because of the pandemic and economic uncertainty, implementation was delayed until second quarter FY 2022. The FY 2023 reflects the implemented compensation plan for the entire year, and Management has included a ½% market rate adjustment to maintain the market position of the plan.

9. In the last two years, most capital and major projects were cancelled or deferred. With the anticipated increased sales taxes, CPV taxes, and revenue replacement, capital and other major projects are being resumed.

10. Property tax revenue is based on the preliminary assessment roll dated March 21, 2022. City of Ketchikan assessments increased by 2.7%. Non-area-wide assessments increased by 4.1%. The overall Area-wide assessment increases by 3.4%. The entire area-wide 5.2 mill property tax revenue is dedicated to the Local Education Fund and is not used to support Borough operations. The pandemic has not negatively affected property values in the short term.

A. General Fund:

1. Overall General Fund Revenues increases by 107.5%

FY 2023 budgeted revenues are 107.5% or \$11,606,335 higher than the FY 2022 budget.

- Revenue from other governments is 289.2% higher than last year, due to the influx of American Rescue Plan Act funds. Although the deadline for use of funds is December 31, 2024 (FY 2025), Management expects the revenue to be fully recognized during FY 2023.

- Sales taxes, which include sales tax, remote sales tax, marijuana tax, and transient occupancy taxes are 60.7% higher than last year’s budget. Assumptions about the return of the cruise industry, a strong independent traveler industry, and the January 2020 increase in the single unit sales exemption all favorably affect the budget estimates.

<u>Revenues</u>	General Fund Revenues				
	FY 2022	FY 2022	FY 2023	FY 2023-FY 2022 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%
Sales tax	4,160,000	5,847,000	6,685,000	2,525,000	60.7%
Other taxes & miscellaneous	75,000	70,000	70,000	(5,000)	-6.7%
Revenue from other governments	2,681,634	6,458,994	10,437,374	7,755,740	289.2%
Charges for services	2,233,360	2,141,886	2,895,081	661,721	29.6%
Operating grants	1,100,000	1,100,000	1,400,000	300,000	27.3%
Interfund transfers	549,948	564,697	918,822	368,874	67.1%
Total	\$ 10,799,942	\$ 16,182,577	\$ 22,406,277	\$ 11,606,335	107.5%

2. General Fund Expenditures Increase by 66.7%

General fund expenditures increase by \$10,100,749. Of this, \$7,000,000 is for the housing capital fund, and \$1,291,000 is for capital projects, many of which were appropriated in prior years and then deferred due to the pandemic.

General Fund Expenditures					
	FY 2022	FY 2022	FY 2023	FY 2023-FY 2022 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%
Administration	\$ 5,702,849	\$ 5,299,455	\$ 6,705,478	\$ 1,002,629	17.6%
Animal Protection	640,203	623,236	755,669	115,466	18.0%
Recreation	2,632,883	2,483,445	2,808,553	175,670	6.7%
Public Services	2,317,721	2,308,599	2,492,974	175,253	7.6%
Grants	344,635	344,365	389,982	45,347	13.2%
Transit	3,030,853	2,991,982	3,796,237	765,384	25.3%
Capital Projects	470,000	279,620	8,291,000	7,821,000	1664.0%
Total	\$ 15,139,144	\$ 14,330,702	\$ 25,239,893	\$ 10,100,749	66.7%

- In addition to wages and benefits increases related to the compensation plan and health insurance increases, the increase in Administration consists of:
 - A new Revenue and Collections Supervisor position in the Finance Department for \$135,981 in wages and benefits.
 - A new Administrative Assistant position in the Manager’s Office for \$118,131 in wages and benefits.
 - A new Economic Development Coordinator position in the Manager’s Office for \$107,363 in wages and benefits. This position is no net increase to the General Fund as a whole since it is a transfer from Public Services (Planning) to the Manager’s Office.
- Code Enforcement was transferred to the Animal Protection Department, an increase of \$111,734, but is offset by a decrease in Public Services.
- The Recreation budget increases by 6.7% or \$175,680 and is driven by the compensation plan and COLA increases.
- The proposed total for community grants is \$389,982 and is the Tier 1 amount recommended by the Grants Committee.
- The total Transit budget has increased by \$765,384, or 25.3%, however, Transit revenue, including grants, fare box, and CARES Act revenue reduces the General Fund contribution for FY 2023 to \$0.

3. Reconciliation to FY 2021

Because of the large increase in General Fund expenditures in FY 2023, Management provides the following reconciliation to assist in understanding the changes. FY 2023 is compared to FY 2021, as the compensation plan was partially implemented in FY 2022. Using FY 2021 provides a cleaner comparison. It should also be noted that the FY 2021 budget was reduced from prior years due to the pandemic.

Reconciliation FY 2023 to FY 2021			
FY 2023 Expenditures:	25,239,893	% increase over FY 21	
Compensation Plan	815,972		6.4%
COLA (3%, all employee groups)	222,164		1.8%
Market Rate Adjustment	37,027		0.3%
Incr. in Health Insurance Allocation	228,480		1.8%
Contract Employee Increases	91,019		0.7%
Admin Asst (Mgr Office)	118,131		0.9%
Parks Tech (Public Works)	78,809		0.6%
Collections Supervisor (Finance)	135,981		1.1%
		1,727,583	13.6%
Transit System Fully Staffed	1,347,542	(paid for by grants & CPV)	
GF Capital Projects	1,291,000		
IT Staff Added FY 2022	203,981		
Grants Committee Tier 1 increase	45,347		
Econ Dev Coord (no net incr)	-		
Set-aside for subdivisions/roads	7,000,000		
Misc other changes	968,107		7.6%
FY 2021 Expenditures	12,656,333		

4. General Fund Balance

In this FY 2023 budget, expenditures exceed revenues by \$2,833,617. Management recommends using reserves to fill the gap. Unassigned Fund Balance, or reserves, is savings from prior years. The June 30, 2021 audited unassigned General Fund Balance was \$10,411,898, or approximately 10 months of operating expenditures. The FY 2023 ending fund balance as presented in this budget is expected to be \$9,430,162, which is approximately nine months of expenditures. Although Borough code authorizes an areawide property tax for purposes other than education, it is currently not in use, and the Manager and Finance Director are not recommending implementation during FY 2023.

B. Local Education Fund

Total revenue and transfers in for FY 2023 are estimated to be \$11,243,679 which includes an estimate of \$1,070,363 for Secure Rural Schools. The formula is normally a declining formula, equivalent to about 96% of the prior year. The expected revenue for FY 2022 was \$719,647. The Borough was recently notified by the State that Secure Rural Schools distributions would be \$1,070,362 for FY 2022, 2023 and 2024. Budgeted revenue also includes \$245,917 transferred in from the School Bond CIP Fund to pay the

cost of school building insurance.

	Local Education Fund						
	FY 2022		FY 2022		FY 2023	FY 2023-FY 2022 Final Budget	
	Final Budget	Estimated Actual		Budget	\$	%	
<u>Beginning Fund Balance</u>	\$ 2,850,693	\$ 2,850,693		\$ 2,601,455	\$ (249,238)	-8.7%	
<u>Revenues</u>							
Property taxes	7,821,933	8,158,090		8,421,500	599,567	7.7%	
Tobacco taxes	1,300,300	1,002,720		1,300,300	-	0.0%	
Secure rural schools	719,647	1,070,363		1,070,363	350,716	48.7%	
Interest income	20,000	27,527		20,000	-	0.0%	
In-kind services	185,604	185,604		185,604	-	0.0%	
Transfers in (insurance for buildings)	273,090	223,561		245,912	(27,178)	-10.0%	
	10,320,574	10,667,865		11,243,679	923,105	8.9%	
<u>Expenditures</u>							
Required local contribution	5,168,904	5,168,904		5,318,687	149,783	2.9%	
Discretionary cash contribution	5,339,034	5,339,034		5,339,034	-	0.0%	
Increased discretionary contr. Request	-	-		755,892	-	100.0%	
Transfers out for in-kind services	185,604	185,604		185,604	-	0.0%	
Insurance for buildings	273,090	223,561		245,917	(27,173)	-10.0%	
	10,966,632	10,917,103		11,845,134	122,610	1.1%	
Surplus (deficit)	(646,058)	(249,238)		(601,455)	44,603	-6.9%	
Excess fund balance returned*	-	-		-	-	-	
<u>Ending Fund Balance</u>	\$ 2,204,635	\$ 2,601,455		\$ 2,000,000	(204,635)	-9.3%	
				Reservation of fund balance per KGBC 4.65.030(b)	(2,000,000)		
				Unreserved Fund Balance	\$ -		

* Per KGBC 4.65.020(d), any unreserved fund balance held by the school district in excess of 5% of the total school district budget must be returned to the Borough.

Expenditures total \$11,845,134. The Required Local Contribution is \$5,318,687, an increase of \$149,783, or 2.8%, and is established by the State of Alaska. The District’s April 28 discretionary cash contribution request of \$6,450,700 would have been an increase of \$1,111,666 over the prior year. The Assembly funded the discretionary portion at \$6,094,926, and increase of \$755,982, and an amount that would not drop the fund balance below \$2,000,000. School building insurance is estimated to be \$245,917, and \$185,604 is appropriated for in-kind services. In the interest of transparency, all non-cash in-kind contributions and certain cash payments for services provided by service areas are paid from the Local Education Fund after transfers-in from the General Fund to maintain a budget neutral impact on the School District.

Per KGBC 2.35.050(a), the school budget must be submitted to the assembly no later than May 1st for approval of the total amount. The Assembly must take action and notify the School Board of the amount of funding to be made available from local sources no later than 30 days after receipt of the request.

Based on current revenue of \$11,243,679 and expenditures of \$11,845,134, the FY 2023 deficit is \$601,455, the equivalent of 0.375 mills areawide property tax. The resulting estimated fund balance will be \$2,000,000, or the minimum required fund balance. KGBC 4.65.030(b) requires a minimum Fund Balance, or reserves, of \$2,000,000. To appropriate below that minimum Fund Balance requires a supermajority vote of the Assembly, and a finding that extraordinary needs regarding the schools exist.

C. Airport Enterprise Fund

Airport Enterprise Fund						
	FY 2022	FY 2022	FY 2023	FY 2023-FY 2022 Final Budget		
<u>Revenues</u>	Final Budget	Estimated Actual	Budget	\$	%	
From other governments	\$ 754,928	\$ 808,112	\$ 656,841	\$ (98,087)	-13.0%	
Ferry	1,965,000	2,323,780	2,280,200	315,200	16.0%	
Field	913,750	1,131,200	1,170,000	256,250	28.0%	
Revilla Parking	185,000	240,000	245,000	60,000	32.4%	
Terminal	836,100	944,258	890,100	54,000	6.5%	
Administration and other	91,500	1,174,400	1,286,400	1,194,900	1305.9%	
	4,746,278	6,621,750	6,528,541	1,782,263	37.6%	
<u>Expenses</u>						
Field	1,445,988	936,311	1,725,514	279,526	19.3%	
Terminal	1,403,043	1,019,285	2,795,097	1,392,054	99.2%	
Ferry	2,089,696	1,881,371	2,311,980	222,284	10.6%	
Revilla Parking	177,198	147,253	379,425	202,227	114.1%	
Administration and other	599,063	387,276	559,866	(39,197)	-6.5%	
	5,714,988	4,371,496	7,771,882	2,056,894	36.0%	
Surplus(deficit)	\$ (968,710)	\$ 2,250,254	\$ (1,243,341)	\$ (274,631)	28.4%	

Total airport revenue is expected to increase from FY 2022 budget by 37.6%. The flight schedule has returned to pre-pandemic levels, and airlines have contacted the Borough about possible additional flights. Total expenses increase as compared to the prior budget by \$2,056,894 or 36.0%. Part of the increase in both revenue and expenditures is \$1,176,000 for the airport terminal expansion plan, to be reimbursed from PFC funds or grants, if awarded. The balance of the operating costs increase, approximately \$900,000, is related to wages and benefits increases, fuel and utility cost increases, and increased operating costs for the expanded Revilla side parking lot. Rate increases for ferry fares and parking fees which were initially discussed prior to the pandemic, but deferred, may need to be considered.

In 2019, the Borough awarded a contract for a Terminal Area Study to be conducted at the Airport. The completed study makes recommendations for long-term capital improvements to the Borough owned portions of the airport and includes funding recommendations. In addition to PFC funds, State Airport Funds, and Airport reserves, staff is pursuing funding opportunities in the Infrastructure, Investment, and Jobs Act, including a potential grant through the Federal Aviation Administration and Congressional

funding requests.

D. Wastewater Enterprise Fund

Revenue for FY 2023 is flat. Operating expenses increase by 16.54%. Approximately half the increase is in wages and related to the implementation of the compensation plan. Most of the balance is in contractual services, and related to the estimated number of septic systems to be pumped. Capital expenditures are for a new Vactor truck, carried over from FY 2022. The Wastewater Enterprise Fund ending net position will be \$8,163,194, more than 98% of which is capital assets.

Wastewater Enterprise Fund						
	FY 2022		FY 2023	FY 2023-FY 2022 Final Budget		
	Final Budget	Estimated Actual	Budget	\$	%	
Revenues	\$ 857,137	\$ 851,137	\$ 853,927	\$ (3,210)	-0.4%	
Operating Expenses	761,277	958,003	886,407	125,130	16.4%	
Capital	458,000	533,000	505,000	47,000	10.3%	
Total expenditures	1,219,277	1,491,003	1,391,407	172,130	14.1%	
Surplus(deficit)	\$ (362,140)	\$ (639,866)	\$ (537,480)	\$ 175,340	-48.4%	

E. Internal Service Funds for Health Insurance

The Borough and School District are partially self-insured for employee health insurance. Internal service funds are used to track the cost of claims and the offsetting allocations (or premiums) by departments. The Borough maintains two separate funds, one for the Borough and one for the School District. Actual costs and premium allocations are posted to the specific employer. At the end of each fiscal year, the School District’s Fund Balance is converted to a note receivable or payable to ensure that the Fund Balance is accurately reflected as an asset or liability of the School District.

As of June 30, 2021, the Note Receivable from the School District was \$2,494,714, an increase of \$931,564 over the prior year. In FY 2022, the School District made additional contribution to the fund of approximately \$1.6 million to reduce the note. In FY 2023, the school District will begin paying actual claims dollars, as opposed to transferring fixed premium dollars. This administrative change will prevent the self-insurance fund balance, held by the Borough, from continuing to incur operating deficits, and prevent the note from continuing to grow.

As of June 30, 2021, the Borough’s Fund Balance was a deficit of \$1,113,575. In FY 2022, the Assembly authorized a transfer of General Fund reserves of the same amount to eliminate the deficit. The per employee allocation (premium) is being increased from \$2,825 per month to \$3,301, a 16.8% increase. Management has also recommended that the Assembly review the fund balance after the completion of the audit each year, and determine whether or not action is required on an annual basis.

F. Land Trust Fund

	Land Trust Fund					
	FY 2022	FY 2022	FY 2023	FY 2023-FY 2022 Final Budget		
	Final Budget	Estimated Actual	Budget	\$	%	
<u>Beginning Fund Balance</u>	\$ 3,053,906	\$ 3,053,906	\$ 3,058,962	\$ 5,056	0.2%	
<u>Revenues</u>						
Land and other resources	70,628	97,762	65,000	(5,628)	-8.0%	
Leases, and other revenue	471,950	461,950	464,718	(7,232)	-1.5%	
Total revenue	542,578	559,712	529,718	(12,860)	-2.4%	
<u>Expenditures</u>						
Land Management	382,495	263,247	288,942	(93,553)	-24.5%	
White Cliff	443,979	291,409	971,326	527,347	118.8%	
Total expenses	826,474	554,656	1,260,268	433,794	52.5%	
Surplus (deficit)	(283,896)	5,056	(730,550)	(446,654)	157.3%	
<u>Ending Fund Balance</u>	\$ 2,770,010	\$ 3,058,962	\$ 2,328,412	\$ (441,598)	-15.9%	
	Reservations of Fund Balance					
			(181,897)			
			(255,414)			
			(1,000,000)			
			\$ 891,101			

Land and other resources income for FY 2023 is budgeted at \$65,000. Lease and other revenue is budgeted at \$464,718.

- Total rental income for White Cliff office space is estimated at \$448,480, of which \$164,368 is from arms-length tenants; \$52,659 is from the Ketchikan Gateway Borough School District for its administrative offices; and \$231,525 is from the Borough offices.
- Tideland lease revenues, interest income, and PERS on-behalf payments total \$31,238.

FY 2023 year-end Fund Balance is budgeted to be \$2,328,412. Reservations for interfund loans, bond reserves, and White Cliff major maintenance reduce the available Fund Balance to \$891,101.

G. Commercial Passenger Vessel Fund

Commercial Passenger Vessel Taxes are calculated and collected by the State on a calendar year and distributed in January or February of the following year. For developing the FY 2023 budget, Management directed staff to assume cruise ship bookings at 75% of capacity for calendar year 2022, with 25% of those passengers arriving in Ward Cove, outside City of Ketchikan municipal limits. These assumptions result in anticipated revenue of \$3,074,500.

Departments are planning for the provision of services to cruise passengers starting spring 2022. The biggest impacts are on Transit, and the North Tongass Fire and EMS Service Area where Ward Cove is located.

Fiscal Year 2023 Budget and Capital Program Introduction

April 26, 2022

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Commercial Passenger Vessel Fund					
	FY 2022	FY 2022	FY 2023	FY 2023-FY 2022 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%
<u>Beginning Fund Balance</u>	\$ 2,533,933	\$ 2,533,933	\$ 1,971,163	\$ (562,770)	-22.2%
Revenues	15,000	325,023	3,074,500	3,059,500	20396.7%
<u>Expenditures</u>					
Grants	241,080	241,080	476,600	235,520	97.7%
Equipment & capital improvements	260,313	-	565,982	305,669	117.4%
Summer services (ambassadors, etc)	179,068	110,545	260,000	80,932	45.2%
Allocation for Borough services	536,168	536,168	1,491,465	955,297	178.2%
Total expenditures	1,216,629	887,793	2,794,047	1,577,418	129.7%
Surplus (deficit)	(1,201,629)	(562,770)	280,453	1,482,082	-123.3%
<u>Ending Fund Balance</u>	\$ 1,332,304	\$ 1,971,163	\$ 2,251,616	\$ 919,312	69.0%

Expenditures are calculated on a fiscal year basis, which includes portions of two calendar year cruise ship seasons. Total expenditures as budgeted increase by 129.7%. The annual grant for the Ketchikan Visitor’s Bureau has been reinstated at \$300,000, compared to \$157,080 last year.

The allocation for Borough services is \$1,491,465, which includes \$820,047 for Transit, \$375,000 for the North and South Tongass Services areas, and \$218,263 for parks maintenance, code enforcement, and admin fees.

H. Nonareawide Library Fund

Nonareawide Library Services					
	FY 2022	FY 2022	FY 2023	FY 2023-FY 2022 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%
<u>Beginning Fund Balance</u>	\$ 305,538	\$ 305,538	\$ 276,997	\$ (28,541)	-9.3%
Revenue	514,838	511,580	531,709	16,871	3.3%
Expenditures	540,121	540,121	539,800	(321)	-0.1%
Surplus (deficit)	(25,283)	(28,541)	(8,091)	17,192	-68.0%
<u>Ending Fund Balance</u>	\$ 280,255	\$ 276,997	\$ 268,906	\$ (11,349)	-4.0%

The Borough’s nonareawide property tax revenue in FY 2023 is estimated to be \$527,459 at 0.7 mills, a 3.9% increase over FY 2022.

The City of Ketchikan, which operates the library, has submitted a request for \$539,800 for FY 2023, as compared to \$540,121 the prior year. Despite a minimal operating deficit of \$8,091, the Fund Balance on June 30, 2023 is expected to be \$268,906. Management is not recommending a property tax increase at this time.

I. Recreation Sales Tax Capital Projects Fund

As of the drafting of this budget memo, the State of Alaska budget is still under development. Currently, full funding the School Bond Reimbursement Program is included, which funds the education eligible portion of the Gateway Aquatic Center. FY 2023 sales tax revenue is expected to be 42.5% more than FY 2022. The two items combined result in a 53.7% increase in revenues in the fund.

Debt service increases by 34.1% due to the addition of the 2022 Fields G.O. Bond. Until sales tax revenues fully return, management is taking a conservative approach to capital spending in the Rec CIP fund. The bond payments are prioritized, and other projects that might have been funded by the Rec CIP fund must be deferred or other funding sources identified.

	Recreation Capital Improvements Fund					
	FY 2022		FY 2022	FY 2023	FY 2023-FY 2022 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%	
<u>Beginning Fund Balance</u>	\$ 1,777,694	\$ 1,777,694	\$ 2,059,090	\$ 281,396	15.8%	
Revenues	1,447,298	1,921,866	2,224,394	777,096	53.7%	
<u>Expenditures</u>						
Capital improvements	-	-	-	-	0.0%	
Maintenance and equipment	50,000	-	85,000	35,000	70.0%	
Debt service	1,338,312	1,338,312	1,794,715	456,403	34.1%	
Transfers out	302,158	302,158	363,200	61,042	20.2%	
Total expenditures	1,690,470	1,640,470	2,242,915	552,445	32.7%	
Surplus (deficit)	(243,172)	281,396	(18,521)	224,651	-92.4%	
<u>Ending Fund Balance</u>	\$ 1,534,522	\$ 2,059,090	\$ 2,040,569	\$ 506,047	33.0%	

J. School Bond Capital Improvements Fund

As discussed above, the School Bond Debt Reimbursement Program is expected to be fully funded by the State this year, which is a significant component of the School Bond CIP fund. FY 2023 sales tax revenue is budgeted at 42.5% higher than last year. Total FY 2023 revenue is \$1,581,815, an increase of 123.1% compared to last year’s budget.

Total expenditures increase by \$1,364,737 due to resumed capital spending, an increase of 57.9%. Projects which have been deferred for several years are being resumed. Management is also cautiously optimistic that the State’s improved financial position will result in State grants for at least some of the deferred projects. The current year excess of expenditures over revenue for the fund is \$739,557, and the FY 2023 ending fund balance is \$3,362,464.

	School Bond Capital Improvements Fund						
	FY 2022		FY 2022		FY 2023	FY 2020-FY 2019 Final Budget	
	Final Budget	Estimated Actual	Budget	Budget	\$	%	
<u>Beginning Fund Balance</u>	\$ 4,145,523	\$ 4,145,523	\$ 4,102,621	\$ 4,102,621	\$ (42,902)	-1.0%	
<u>Revenues</u>							
Sales tax	1,277,666	1,642,878	1,819,000	1,819,000	541,334	42.4%	
Reimbursement (DEED)	-	386,263	1,040,481	1,040,481	1,040,481	0.0%	
Interest Income	7,500	14,000	7,500	7,500	-	0.0%	
Total revenues	1,285,166	2,043,141	2,866,981	2,866,981	1,581,815	123.1%	
<u>Expenditures</u>							
Capital improvements	349,263	200,600	1,714,600	1,714,600	1,365,337	390.9%	
Debt service	1,499,250	1,499,250	1,486,400	1,486,400	(12,850)	-0.9%	
Transfers out	435,722	386,193	406,138	406,138	(29,584)	-6.8%	
Total expenditures	2,284,235	2,086,043	3,607,138	3,607,138	1,322,903	57.9%	
Surplus (deficit)	(999,069)	(42,902)	(740,157)	(740,157)	258,912	-25.9%	
<u>Ending Fund Balance</u>	\$ 3,146,454	\$ 4,102,621	\$ 3,362,464	\$ 3,362,464	\$ 216,010	6.9%	

Capital improvements include work at Schoenbar, Valley Park, Pt. Higgins, Houghtaling, and Kayhi. A new roof and HVAC system needed at Point Higgins School will likely require the issuance of a \$6 million bond within two or three years. If sales tax declines do not go too deep or last too long, or if the School Bond Debt Program is reinstated for new bonds, the fund should be able to support the associated debt service.

K. Service Areas

Service Area Fund Balances						
Fund	Service Area	Beginning Balance	Revenues	Expenditures	Surplus(Deficit)	Ending Balance
800	South Tongass	\$ 1,649,067	\$ 1,623,861	\$ 1,758,216	\$ (134,355)	\$ 1,514,712
810	Loring	21,121	3,525	11,621	(8,096)	13,025
820	Old Dairy Road	29,366	19,500	16,502	2,998	32,364
830	Waterfall	32,723	37,500	37,888	(388)	32,335
840	Mud Bight	6,402	25,945	31,800	(5,855)	547
850	Nichols View	3,034	-	500	(500)	2,534
860	Forest Park	39,564	82,006	76,146	5,860	45,424
870	Gold Nugget	45,983	12,250	33,920	(21,670)	24,313
885	Homestead	146,000	33,312	59,507	(26,195)	119,805
890	North Tongass	1,157,508	1,357,502	2,465,523	(1,108,021)	49,487

The above table summarizes activity for the various service areas and includes the expected fiscal year end balances.

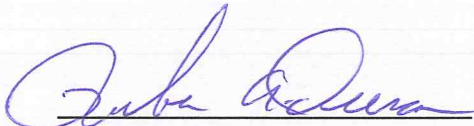
L. Conclusion

1. Borough Budget is \$61.0 Million

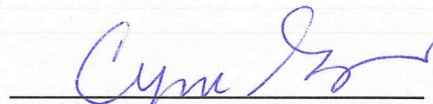
FY 2023 revenue for all funds is \$49,452,169 and expenditures are \$61,135,179.

The budget as presented requires using \$2,833,617 of General Fund reserves. Prior conservative actions on the part of elected officials and management have resulted in healthy reserves, and the FY 2023 ending General Fund Balance is expected to be equivalent to 9 months of operating expenditures. The recommended use of reserves in this budget can be absorbed without service cuts or reductions in force and without raising general fund revenue at this time.

Respectfully submitted,



Ruben Duran
Borough Manager



Cynna Gubatayao
Finance Director

KETCHIKAN GATEWAY BOROUGH

FY 2023

SUMMARY OF ALL FUNDS

Description	2023 Beginning	ORIGINAL Revenue	Transfers In	Expenses	Transfers Out	Over/ (Under)	Ending Balance
GOVERNMENTAL FUNDS							
GENERAL FUND	12,263,779	19,740,974	2,665,303	17,805,010	7,434,883	(2,833,617)	9,430,162
LAND TRUST	3,058,962	298,193	231,525	714,408	511,764	(696,455)	2,362,507
COMMER PASSENGER VESSEL FUND	1,971,163	3,074,500	0	1,302,582	1,491,465	280,453	2,251,616
NONAREAWIDE - LIBRARY FUND	276,997	531,709	0	539,800	0	(8,091)	268,906
LOCAL EDUCATION FUND	2,601,455	10,812,163	431,516	11,659,530	185,604	(601,455)	2,000,000
REC CAPITAL PROJECTS FUND	2,059,090	2,064,168	160,226	85,000	2,157,915	(18,521)	2,040,569
SCHOOL BOND/CAPITAL IMPROV	4,102,621	2,866,981	0	1,714,600	1,892,538	(740,157)	3,362,464
TOTAL GOVERNMENTAL FUNDS	26,334,067	39,388,688	3,488,570	33,820,931	13,674,169	(4,617,842)	21,716,225
INTERNAL SERVICE FUNDS							
DEBT SERVICE FUNDS	0	371,893	3,542,489	3,914,382	0	0	0
MERITAIN - SCHOOL DISTRICT	0	450,000	6,000,000	6,450,000	0	0	0
MERITAIN - BOROUGH	(188,634)	0	3,998,172	3,899,870	0	98,302	(90,332)
TOTAL INTERNAL SERVICE FUNDS	(188,634)	821,893	13,540,661	14,264,252	0	98,302	(90,332)
SERVICE AREA FUNDS							
SOUTH TONGASS SERVICE AREA	1,649,067	1,432,131	191,730	1,655,450	102,766	(134,355)	1,514,712
LORING SERVICE AREA	21,121	3,525	0	10,963	658	(8,096)	13,025
OLD DAIRY ROAD SERVICE AREA	29,366	19,500	0	12,986	3,516	2,998	32,364
WATERFALL SERVICE AREA	32,723	37,500	0	35,743	2,145	(388)	32,335
MUD BIGHT SERVICE AREA	6,402	25,945	0	30,000	1,800	(5,855)	547
NICHOLS VIEW SERVICE AREA	3,034	0	0	0	500	(500)	2,534
FOREST PARK SERVICE AREA	39,564	82,006	0	71,836	4,310	5,860	45,424
GOLD NUGGET SERVICE AREA	45,983	12,250	0	32,000	1,920	(21,670)	24,313
HOMESTEAD SERVICE AREA	146,000	9,960	23,352	56,139	3,368	(26,195)	119,805
NORTH TONGASS FIRE DISTRICT	1,157,508	1,112,102	245,400	2,380,490	85,033	(1,108,021)	49,487
TOTAL SERVICE AREA FUNDS	3,130,768	2,734,919	460,482	4,285,606	206,016	(1,296,222)	1,834,546
ENTERPRISE FUNDS							
AIRPORT ENTERPRISE FUND	26,602,131	5,347,041	1,181,500	7,339,674	432,209	(1,243,342)	25,358,789
WASTEWATER ENTERPRISE FUND	9,353,676	845,628	9,768	1,424,716	86,593	(655,913)	8,697,763
AIRPORT PFC FUND	972,834	314,000	0	0	1,176,000	(862,000)	110,834
TOTAL ENTERPRISE FUNDS	36,928,641	6,506,669	1,191,268	8,764,390	1,694,802	(2,761,254)	34,167,387
TOTAL PRIMARY GOVERNMENT	66,204,842	49,452,169	18,680,981	61,135,179	15,574,988	(8,577,017)	57,627,825

**KETCHIKAN GATEWAY BOROUGH
FY 2023
RESERVATION OF FUND BALANCES**

DESCRIPTION	Ending Fund Balance	Reservation of Fund	Key	Unreserved Fund Balance
GOVERNMENTAL FUNDS				
GENERAL FUND	9,430,162	4,227,128	1	
		190,000	2	
				5,013,034
INTERNAL SERVICE - BOROUGH	(90,332)			(90,332)
INTERNAL SERVICE - SCHOOL	-	1,200,000	3	(1,200,000)
LAND TRUST	2,362,507	142,439	4	
LAND TRUST		255,414	5	
LAND TRUST		1,000,000	6	
LAND TRUST				964,654
CPV	2,251,616			2,251,616
NONAREAWIDE - LIBRARY FUND	268,906			268,906
LOCAL EDUCATION FUND	2,000,000	2,000,000	7	-
REC CAPITAL PROJECTS FUND	2,040,569	1,000,000	6	
		535,875	5	504,694
SCHOOL BOND/CAPITAL IMPROV	3,362,464			3,362,464
AIRPORT PFC FUND	110,834			110,834
SERVICE AREAS				
SOUTH TONGASS SERVICE AREA	1,514,712	53,907	4	1,460,805
LORING SERVICE AREA	13,025			13,025
OLD DAIRY ROAD SERVICE AREA	32,364	88,532	4	(56,168)
WATERFALL SERVICE AREA	32,335			32,335
MUD BIGHT SERVICE AREA	547			547
NICHOLS VIEW SERVICE AREA	2,534			2,534
FOREST PARK SERVICE AREA	45,424			45,424
GOLD NUGGET SERVICE AREA	24,313			24,313
HOMESTEAD SERVICE AREA	119,805			119,805
NORTH TONGASS	49,487			49,487
TOTAL GOVERNMENTAL & SERVICE AREA FUNDS	23,571,272	10,693,295		12,877,977
ENTERPRISE FUNDS				
AIRPORT	25,358,789	17,975,087	8	7,383,702
WASTEWATER	8,697,763	9,323,876	8	(626,113)
TOTAL ENTERPRISE FUNDS	34,056,552	27,298,963		6,757,589
TOTAL GOVERNMENTAL & ENTERPRISE	57,627,824	37,992,258		19,635,566

Description of Reservations of Fund Balance

- 1 Minimum Fund Balance per Resolution 2935
- 2 CAMA System Capital Project
- 3 Note Receivable (estimate)
- 4 Interfund Loans- Land Trust to Other Funds
- 5 Bond Reserve
- 6 Major Maintenance Reserve
- 7 Minimum Required Reserves per KGBC 4.65.030(b)
- 8 Capital Assets at 6/30/21

FY 2022 Adopted Budget Amendments

- Ordinance 1950, 6/21/21
- Ordinance 1952-A, 8/2/21
- Ordinance 1957, Pending
- Ordinance 1959, Pending
- Ordinance 1961, Pending

GENERAL FUND

FY 2023



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KETCHIKAN GATEWAY BOROUGH

FY 2023

GENERAL FUND SUMMARY

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	12,571,165	10,411,904	10,411,904	12,263,779	1,851,875	17.8%
4040 SALES TAXES	4,250,833	3,725,000	5,147,000	5,810,000	2,085,000	56%
4050 SALES TAXES - REMOTE	214,960	150,000	325,000	400,000	250,000	166.7%
4054 SPECIAL SALES TAX	126,692	100,000	125,000	125,000	25,000	25%
4055 TRANSIENT OCCUPANCY TAXES	75,146	125,000	200,000	300,000	175,000	140%
4060 MOTOR VEHICLE TAXES	53,865	60,000	50,000	50,000	(10,000)	(16.7%)
4090 FORECLOSURE COSTS	750	15,000	15,000	15,000	0	0
TAXES	4,722,246	4,175,000	5,862,000	6,700,000	2,525,000	60.5%
4085 PENALTY & INTEREST - SALES TAX	17,263	10,000	15,000	15,000	5,000	50%
PENALTY AND INTEREST	17,263	10,000	15,000	15,000	5,000	50%
4190 ALASKA STATE HOUSING - PILT	11,490	10,000	10,000	10,000	0	0
4191 TLINGIT-HAIDA HOUSING - PILT	15,844	10,000	10,707	10,000	0	0
4192 KETCHIKAN INDIAN COMMUNITY - PILT	18,147	17,500	17,500	17,500	0	0
4215 RAW FISH TAX REFUND	309,702	305,000	168,253	300,000	(5,000)	(1.6%)
4216 SHARED BUSINESS FISHERIES TAX	1,825	2,000	2,000	2,000	0	0
4220 COMMUNITY ASSISTANCE PROGRAM	301,750	271,000	322,381	292,288	21,288	7.9%
4221 PERS ON BEHALF PAYMENTS	346,863	338,190	348,336	143,724	(194,466)	(57.5%)
4245 FEDERAL REVENUE - PILT	1,249,843	1,200,000	1,250,000	1,200,000	0	0
4397 FTA CARES TRANSIT GRANT	220,003	527,944	1,275,516	326,484	(201,460)	(38.2%)
4461 FEDERAL REVENUE - ARPA	0	0	3,054,301	7,290,862	7,290,862	0
4462 FEDERAL REVENUE - CRSSA	0	0	0	844,516	844,516	0
REVENUE FROM OTHER GOVTS	2,475,467	2,681,634	6,458,994	10,437,374	7,755,740	289.2%
4305 INTEREST INCOME	56,379	50,000	40,000	40,000	(10,000)	(20%)
INVESTMENT INCOME	56,379	50,000	40,000	40,000	(10,000)	(20%)
4110 NSF FEES	90	0	100	0	0	0
4115 REGISTRATION FEES	3,800	3,600	3,600	3,600	0	0
4120 MARIJUANA APPLICATION REVIEW	3,200	2,500	4,000	4,000	1,500	60%
4315 ASSESSMENT FEES	2,344	1,000	1,000	1,000	0	0
4316 ASSEMBLY REVENUE	1,898	500	1,000	1,000	500	100%
4317 CLERK REVENUE	5,732	4,000	4,000	4,000	0	0
4325 PLANNING & ZONING FEES	4,300	4,000	4,000	4,000	0	0
4335 ANIMAL PROTECTION FEES	30,634	34,000	40,000	40,000	6,000	17.6%
4340 VENDOR COMMISSION FEES	10,678	15,000	15,000	15,000	0	0
4342 JUNK VEHICLE FEES	80,000	80,000	80,000	80,000	0	0
4345 TRANSIT MECHANIC FEES	2,480	3,500	2,500	2,500	(1,000)	(28.6%)
4353 PROCESS SERVICE FEES	75	1,500	1,000	1,000	(500)	(33.3%)
4359 B/P FAILURE TO FILE FEE	7,045	3,500	4,252	3,500	0	0
4360 CITATIONS/VIOLATIONS/FINES	3,193	3,500	3,500	3,500	0	0
4380 RECREATION FEES	580,758	750,000	740,000	775,000	25,000	3.3%
4390 MISCELLANEOUS REVENUE	(18,932)	1,500	1,500	1,500	0	0
4391 TRANSIT STATE TRAVEL REIMBURSEMENT	0	1,500	4,000	9,000	7,500	500%
4393 BUS SYSTEM REVENUE	134,272	200,000	128,674	200,000	0	0
4394 TRANSIT OPERATING GRANT	1,100,000	1,100,000	1,100,000	1,400,000	300,000	27.3%
4590 ANNUAL FIELD REVENUE	0	20,000	0	0	(20,000)	(100%)
SERVICE FEES	1,951,566	2,229,600	2,138,126	2,548,600	319,000	14.3%
4415 TRANSFERS IN - REC CIP	386,979	302,158	302,158	363,200	61,042	20.2%
4416 TRANSFERS IN - LAND TRUST	242,969	227,402	227,402	231,525	4,123	1.8%
4430 ADMIN FEES - SERVICE AREAS	161,493	144,533	144,534	277,531	132,998	92%
4440 TRANSFERS IN - CPV FUND	360,236	460,755	460,755	1,038,310	577,555	125.3%
4458 TRANSFER IN - LOCAL EDUCATION FUND	113,445	113,445	113,445	113,445	0	0
4460 ADMIN FEES - LAND TRUST	20,283	18,556	18,556	18,864	309	1.7%
4470 ADMIN FEES - AIRPORT	280,072	264,295	264,296	367,038	102,742	38.9%
4480 ADMIN FEES - WASTEWATER	50,946	47,151	47,151	85,483	38,332	81.3%
4490 IMPACT MITIGATION FEES - CPV FUND	68,136	75,413	75,413	169,906	94,493	125.3%
INTERFUND TRANSFERS	1,684,559	1,653,708	1,653,710	2,665,303	1,011,594	61.2%
TOTAL REVENUES	10,497,072	10,799,942	16,182,577	22,406,277	11,606,334	107.5%

GENERAL FUND

MAYOR & ASSEMBLY	112,504	138,937	129,990	187,194	48,257	34.7%
MANAGERS OFFICE	748,789	893,433	799,811	1,249,003	355,570	39.8%
CLERK'S OFFICE	494,739	547,860	540,869	618,815	70,955	13%
LAW	388,826	401,145	395,298	464,399	63,254	15.8%

KETCHIKAN GATEWAY BOROUGH

FY 2023

GENERAL FUND SUMMARY

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
FINANCE	1,642,443	1,835,339	1,680,570	2,055,737	220,398	12%
ASSESSMENT	709,501	769,860	777,260	927,190	157,330	20.4%
ANIMAL PROTECTION	498,286	640,203	623,236	755,669	115,466	18%
RECREATION	2,345,785	2,632,883	2,483,445	2,808,553	175,670	6.7%
PUBLIC WORKS	1,010,539	1,324,045	1,322,224	1,432,027	107,981	8.2%
PLANNING	772,016	775,150	769,269	857,588	82,438	10.6%
TRANSIT	2,448,695	3,030,853	2,991,982	3,796,237	765,384	25.3%
CODE ENFORCEMENT	90,153	15,167	13,747	0	(15,167)	(100%)
GF GRANTS	310,014	344,635	344,365	389,982	45,347	13.2%
NON-DEPARTMENTAL	185,006	181,698	198,552	218,407	36,709	20.2%
INTERFUND TRANSFERS	203,359	203,359	203,359	203,359	0	0
AUTOMATION	652,673	934,577	777,105	984,733	50,156	5.4%
GF CAPITAL	43,006	470,000	279,620	8,291,000	7,821,000	1664%
TOTAL EXPENSES	12,656,333	15,139,148	14,330,702	25,239,893	10,100,746	66.7%
REVENUE OVER(UNDER) EXPENDITURES	(2,159,261)	(4,339,206)	1,851,875	(2,833,617)	1,505,589	(34.7%)
ENDING FUND BALANCE	10,411,904	6,072,698	12,263,779	9,430,162	3,357,464	55.3%

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-11-000 - MAYOR & ASSEMBLY

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	0	0	0	0	0	0
5140 BOROUGH ASSEMBLY FEES	34,557	38,400	38,400	59,800	21,400	55.7%
5200 TAXES/BENEFITS	3,763	4,212	4,212	5,800	1,588	37.7%
5300 TRAVEL & TRAINING	0	0	0	5,295	5,295	0
5301 BOROUGH BUSINESS TRAVEL	0	18,110	13,000	21,200	3,090	17.1%
6010 SUPPLIES	293	400	400	4,400	4,000	1000%
6020 DUES & PUBLICATIONS	14,695	15,200	15,200	19,944	4,744	31.2%
6021 DATA SERVICES	1,923	2,430	1,324	1,980	(450)	(18.5%)
6040 COMMUNITY PROMOTION	7,381	7,500	7,326	12,500	5,000	66.7%
6045 MEETING/TRAINING FOOD	703	900	700	900	0	0
6050 BOROUGH ADVOCACY	0	0	0	2,500	2,500	0
6090 CONTRACTUAL SERVICES	3,218	7,225	4,968	7,609	384	5.3%
6331 LONG DISTANCE	0	100	0	0	(100)	(100%)
OPERATING EXPENSES	66,533	94,477	85,530	141,928	47,451	50.2%
6650 TRANSFERS OUT - RENT	45,971	44,460	44,460	45,266	806	1.8%
NON OPERATING EXPENSES	45,971	44,460	44,460	45,266	806	1.8%
TOTAL APPROPRIATIONS	112,504	138,937	129,990	187,194	48,257	34.7%

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-11-000 - MAYOR & ASSEMBLY

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	0	0	0	0	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5140 BOROUGH ASSEMBLY FEES	34,557	38,400	38,400	59,800	21,400	55.7%

[Entity] - Budget Detail Desc.	Note	Total
[101-11-000] - Meeting fees	\$75 per meeting @33 meetings	19,800
[101-11-000] - Stipend - Mayor	\$500/mo 7/1-10/16/22, \$1,000/mo thereafter	10,250
[101-11-000] - Stipend - Assembly	\$150/mo per member 7/1-10/16/22, \$500 per month per member thereafter	29,750
Total		59,800

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5200 TAXES/BENEFITS	3,763	4,212	4,212	5,800	1,588	37.7%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5300 TRAVEL & TRAINING	0	0	0	5,295	5,295	0

[Entity] - Budget Detail Desc.	Note	Total
[101-11-000] - AML/NEO Training - Anchorage	2 newly elected Assembly members	3,600
[101-11-000] - NACo Online Leadership	1 official	1,695
Total		5,295

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5301 BOROUGH BUSINESS TRAVEL	0	18,110	13,000	21,200	3,090	17.1%

[Entity] - Budget Detail Desc.	Note	Total
[101-11-000] - AML/ACoM Summer Meeting	Mayor	1,740
[101-11-000] - SE Conference - Ketchikan	Registration only - Mayor + 3 members	1,580
[101-11-000] - AML/ACoM Annual Conference - Anchorage	Mayor + 1 Member	4,200
[101-11-000] - SE Conference Mid-Session Summit - Juneau	Mayor or 1 Member	1,780
[101-11-000] - AML Legislative Conference and/or State Advocacy - Juneau	Mayor + 2 Members	4,000
[101-11-000] - NACo Legislative Conference and/or Federal Advocacy Fly-In - Wa DC	Mayor + 2 Members	7,900
Total		21,200

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6010 SUPPLIES	293	400	400	4,400	4,000	1000%

[Entity] - Budget Detail Desc.	Note	Total
[101-11-000] - Supplies	Meeting supplies paper products	400
[101-11-000] - Chairs for Assembly Chambers	10 oversized comfort chairs for dais	4,000
Total		4,400

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6020 DUES & PUBLICATIONS	14,695	15,200	15,200	19,944	4,744	31.2%

[Entity] - Budget Detail Desc.	Note	Total
[101-11-000] - Nat'l Assn of Counties (NACo)	Dues	450
[101-11-000] - Alaska Municipal League (AML)	Dues	10,854
[101-11-000] - Southeast Conference	Dues	8,000
[101-11-000] - Alaska Conference of Mayors (ACoM)	Dues	100
[101-11-000] - Western Interstate Region (WIR)	Pro-rata dues paid via AML	540
Total		19,944

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6021 DATA SERVICES	1,923	2,430	1,324	1,980	(450)	(18.5%)

[Entity] - Budget Detail Desc.	Note	Total
[101-11-000] - Assembly iPad data plan	3 ATT plans, 3 Verizon plans	1,980
Total		1,980

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-11-000 - MAYOR & ASSEMBLY

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6040 COMMUNITY PROMOTION	7,381	7,500	7,326	12,500	5,000	66.7%
[Entity] - Budget Detail Desc.	Note		Total			
[101-11-000] - Voter Information Pamphlet		October election	3,500			
[101-11-000] - SE Conference		Host expenses	5,000			
[101-11-000] - July 4 Fireworks		American Legion - community fireworks	4,000			
Total			12,500			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6045 MEETING/TRAINING FOOD	703	900	700	900	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[101-11-000] - Bottled water		Assembly chambers	400			
[101-11-000] - Meeting refreshments		Annual policy session/special events	500			
Total			900			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6050 BOROUGH ADVOCACY	0	0	0	2,500	2,500	0
[Entity] - Budget Detail Desc.	Note		Total			
[101-11-000] - Legislative Fly-In - Juneau		Hosted dinner	2,500			
Total			2,500			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	3,218	7,225	4,968	7,609	384	5.3%
[Entity] - Budget Detail Desc.	Note		Total			
[101-11-000] - Janitorial			7,609			
Total			7,609			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6331 LONG DISTANCE	0	100	0	0	(100)	(100%)
OPERATING EXPENSES	66,533	94,477	85,530	141,928	47,451	50.2%
6650 TRANSFERS OUT - RENT	45,971	44,460	44,460	45,266	806	1.8%
NON OPERATING EXPENSES	45,971	44,460	44,460	45,266	806	1.8%
TOTAL APPROPRIATIONS	112,504	138,937	129,990	187,194	48,257	34.7%



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KETCHIKAN GATEWAY BOROUGH

FY 2023

101-12-000 - MANAGER'S OFFICE

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	370,075	444,277	391,254	607,845	163,568	36.8%
5110 OVERTIME PAY	0	0	0	500	500	0
5200 TAXES/BENEFITS	237,216	307,888	271,139	475,469	167,581	54.4%
5300 TRAVEL & TRAINING	0	0	0	3,360	3,360	0
5301 BOROUGH BUSINESS TRAVEL	999	11,810	7,326	21,460	9,650	81.7%
5305 EMPLOYEE EDUCATION	1,400	5,000	2,600	5,000	0	0
6010 SUPPLIES	3,409	500	279	500	0	0
6015 BOOKS & SOFTWARE	0	0	0	21,300	21,300	0
6020 DUES & PUBLICATIONS	4,503	6,100	9,250	9,155	3,055	50.1%
6030 PUBLISHING EXPENSE	2,017	2,700	3,195	2,500	(200)	(7.4%)
6050 BOROUGH ADVOCACY	48,000	48,000	48,000	48,000	0	0
6070 POSTAGE EXPENSE	323	250	250	250	0	0
6080 PROFESSIONAL SERVICES	32,204	19,600	22,100	5,000	(14,600)	(74.5%)
6082 EMPLOYEE RETENTION/ RECRUITMENT	526	3,500	1,250	3,500	0	0
6090 CONTRACTUAL SERVICES	20,979	19,337	19,337	15,000	(4,337)	(22.4%)
6330 TELEPHONE	3,177	3,120	3,000	3,200	80	2.6%
6331 LONG DISTANCE	184	170	150	150	(20)	(11.8%)
6525 SMALL EQUIPMENT PURCHASES	0	500	0	500	0	0
OPERATING EXPENSES	725,012	872,752	779,130	1,222,689	349,937	40.1%
6650 TRANSFERS OUT - RENT	23,777	20,681	20,681	26,314	5,633	27.2%
NON OPERATING EXPENSES	23,777	20,681	20,681	26,314	5,633	27.2%
TOTAL APPROPRIATIONS	748,789	893,433	799,811	1,249,003	355,570	39.8%

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-12-000 - MANAGER'S OFFICE

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	370,075	444,277	391,254	607,845	163,568	36.8%
5110 OVERTIME PAY	0	0	0	500	500	0
5200 TAXES/BENEFITS	237,216	307,888	271,139	475,469	167,581	54.4%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5300 TRAVEL & TRAINING	0	0	0	3,360	3,360	0

[Entity] - Budget Detail Desc.	Note	Total
[101-12-000] - International Economic Development Council	EDP Certification, Asst Manager	3,360
Total		3,360

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5301 BOROUGH BUSINESS TRAVEL	999	11,810	7,326	21,460	9,650	81.7%

[Entity] - Budget Detail Desc.	Note	Total
[101-12-000] - NaCo Legislative Conference Federal Advocacy	2 persons	6,760
[101-12-000] - Southeast Conference	2 persons	3,800
[101-12-000] - Southeast Conference - Midsession	1 person	2,000
[101-12-000] - Alaska Municipal League, Annual Conference	2 persons	4,500
[101-12-000] - Alaska Municipal League Mid-Session Summit	2 persons	3,800
[101-12-000] - KVB and Chamber of Commerce Presentations etc		600
Total		21,460

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5305 EMPLOYEE EDUCATION	1,400	5,000	2,600	5,000	0	0
6010 SUPPLIES	3,409	500	279	500	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6015 BOOKS & SOFTWARE	0	0	0	21,300	21,300	0

[Entity] - Budget Detail Desc.	Note	Total
[101-12-000] - HR Annual Software Subscription	NEOGOV	17,000
[101-12-000] - Interview Software Subscription	SparkHire	2,600
[101-12-000] - On-line Employee Training	Brainstorm	1,700
Total		21,300

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6020 DUES & PUBLICATIONS	4,503	6,100	9,250	9,155	3,055	50.1%

[Entity] - Budget Detail Desc.	Note	Total
[101-12-000] - International Economic Development Council Membership Dues	IEDC	455
[101-12-000] - Alaska Municipal league	AML	5,000
[101-12-000] - International City/County Management Association	ICMA	1,200
[101-12-000] - Ketchikan Chamber of Commerce Dues		1,600
[101-12-000] - TSS Consortium Dues	Random and Pre-employment Drug Testing	600
[101-12-000] - SHRM Membership	Human Resources	300
Total		9,155

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6030 PUBLISHING EXPENSE	2,017	2,700	3,195	2,500	(200)	(7.4%)
6050 BOROUGH ADVOCACY	48,000	48,000	48,000	48,000	0	0
6070 POSTAGE EXPENSE	323	250	250	250	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6080 PROFESSIONAL SERVICES	32,204	19,600	22,100	5,000	(14,600)	(74.5%)

[Entity] - Budget Detail Desc.	Note	Total
[101-12-000] - Gallagher and Associates	Job Description Reviews and Analysis	5,000
Total		5,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6082 EMPLOYEE RETENTION/ RECRUITMENT	526	3,500	1,250	3,500	0	0

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-12-000 - MANAGER'S OFFICE

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	20,979	19,337	19,337	15,000	(4,337)	(22.4%)

[Entity] - Budget Detail Desc.	Note	Total
[101-12-000] - City of Ketchikan	Emergency Management Services	15,000
Total		15,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6330 TELEPHONE	3,177	3,120	3,000	3,200	80	2.6%
6331 LONG DISTANCE	184	170	150	150	(20)	(11.8%)
6525 SMALL EQUIPMENT PURCHASES	0	500	0	500	0	0
OPERATING EXPENSES	725,012	872,752	779,130	1,222,689	349,937	40.1%
6650 TRANSFERS OUT - RENT	23,777	20,681	20,681	26,314	5,633	27.2%
NON OPERATING EXPENSES	23,777	20,681	20,681	26,314	5,633	27.2%
TOTAL APPROPRIATIONS	748,789	893,433	799,811	1,249,003	355,570	39.8%



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KETCHIKAN GATEWAY BOROUGH

FY 2023

101-13-000 - CLERK

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	233,694	247,883	247,883	281,828	33,944	13.7%
5110 OVERTIME PAY	1,303	900	900	900	0	0
5120 TEMPORARY PAY	9,751	7,500	8,517	7,500	0	0
5200 TAXES/BENEFITS	181,761	200,247	200,247	230,090	29,843	14.9%
5300 TRAVEL & TRAINING	3,881	13,090	12,000	13,100	10	0.1%
6010 SUPPLIES	3,446	3,550	3,550	3,550	0	0
6020 DUES & PUBLICATIONS	953	1,040	1,214	1,119	79	7.6%
6030 PUBLISHING EXPENSE	14,555	13,400	14,940	13,400	0	0
6060 RENTALS	15,920	15,840	15,880	15,840	0	0
6070 POSTAGE EXPENSE	587	950	961	950	0	0
6080 PROFESSIONAL SERVICES	6,194	5,950	6,707	12,110	6,160	103.5%
6090 CONTRACTUAL SERVICES	4,343	9,117	6,401	13,617	4,500	49.4%
6100 INSURANCE	953	926	875	926	0	0
6150 FINES & PENALTIES	3	0	0	0	0	0
6330 TELEPHONE	551	0	0	0	0	0
6331 LONG DISTANCE	192	75	72	75	0	0
6370 MILEAGE REIMBURSEMENT	0	50	0	50	0	0
6525 SMALL EQUIPMENT PURCHASES	0	4,250	4,090	250	(4,000)	(94.1%)
OPERATING EXPENSES	478,087	524,769	524,237	595,305	70,536	13.4%
6650 TRANSFERS OUT - RENT	16,652	23,091	16,632	23,510	419	1.8%
NON OPERATING EXPENSES	16,652	23,091	16,632	23,510	419	1.8%
TOTAL APPROPRIATIONS	494,739	547,860	540,869	618,815	70,955	13%

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-13-000 - CLERK

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	233,694	247,883	247,883	281,828	33,944	13.7%
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5110 OVERTIME PAY	1,303	900	900	900	0	0
[Entity] - Budget Detail Desc.	Note	Total				
[101-13-000] - Assembly Meetings	Records Manager	900				
Total		900				
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5120 TEMPORARY PAY	9,751	7,500	8,517	7,500	0	0
[Entity] - Budget Detail Desc.	Note	Total				
[101-13-000] - Election officials	Precinct workers, canvass board	7,500				
Total		7,500				
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5200 TAXES/BENEFITS	181,761	200,247	200,247	230,090	29,843	14.9%
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5300 TRAVEL & TRAINING	3,881	13,090	12,000	13,100	10	0.1%
[Entity] - Budget Detail Desc.	Note	Total				
[101-13-000] - AAMC Conference - Anchorage	Clerk and Deputy	3,320				
[101-13-000] - NW Clerks Institute - WA	Deputy	2,030				
[101-13-000] - IIMC Conference or NW Clerks Inst.	Clerk	2,720				
[101-13-000] - Laserfiche Conference - CA	Records Manager	2,830				
[101-13-000] - Government Social Media Conference - Online	Records Manager	400				
[101-13-000] - ARMA Regional Conference - Anchorage	Deputy or Records Manager	1,800				
Total		13,100				
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6010 SUPPLIES	3,446	3,550	3,550	3,550	0	0
[Entity] - Budget Detail Desc.	Note	Total				
[101-13-000] - Election supplies	Precinct envelopes, pens, labels, etc.	350				
[101-13-000] - Records supplies	Record storage boxes, archive materials, minute books	1,900				
[101-13-000] - General supplies	Filing, proclamations, etc.	1,200				
[101-13-000] - Board of Ethics Supplies	Filing, minute books, etc	100				
Total		3,550				
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6020 DUES & PUBLICATIONS	953	1,040	1,214	1,119	79	7.6%
[Entity] - Budget Detail Desc.	Note	Total				
[101-13-000] - International Institute of Municipal Clerks	Dues - Clerk, deputy	240				
[101-13-000] - Alaska Association of Municipal Clerks	Dues - Clerk, deputy, records manager	300				
[101-13-000] - National Assn of Parliamentarians	Dues - Clerk	75				
[101-13-000] - Assn Records managers	Dues - Records manager	175				
[101-13-000] - Government Social Media	Dues - Records manager	79				
[101-13-000] - Lexis Nexus	Alaska statutes	250				
Total		1,119				
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6030 PUBLISHING EXPENSE	14,555	13,400	14,940	13,400	0	0
[Entity] - Budget Detail Desc.	Note	Total				
[101-13-000] - Public hearing ads	Mandatory AS 29.25.020 and 29.71.800	1,300				
[101-13-000] - Election notices	Courtesy publications in newspaper	2,200				
[101-13-000] - Notices of upcoming meetings	Meeting notices - general	5,100				
[101-13-000] - Assembly agenda ads	Courtesy posting in newspaper	4,800				
Total		13,400				

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-13-000 - CLERK

Description		FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%	
6060 RENTALS		15,920	15,840	15,880	15,840	0	0	
[Entity] - Budget Detail Desc.	Note	Total						
[101-13-000] - Offsite records storage	\$1,320 per month	15,840						
Total		15,840						
Description		FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%	
6070 POSTAGE EXPENSE		587	950	961	950	0	0	
[Entity] - Budget Detail Desc.	Note	Total						
[101-13-000] - General postage	Property owner notifications, notices of decision	700						
[101-13-000] - Election postage	Absentee-by-mail ballots, DOE materials	250						
Total		950						
Description		FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%	
6080 PROFESSIONAL SERVICES		6,194	5,950	6,707	12,110	6,160	103.5%	
[Entity] - Budget Detail Desc.	Note	Total						
[101-13-000] - Election equipment and programming	Ballot scanners and programming per lease	7,660						
[101-13-000] - Ballot stock and printing	October 2022 election	3,500						
[101-13-000] - Records destruction	Records program - shredding	200						
[101-13-000] - Microfilm services	Records program - vital records	750						
Total		12,110						
Description		FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%	
6090 CONTRACTUAL SERVICES		4,343	9,117	6,401	13,617	4,500	49.4%	
[Entity] - Budget Detail Desc.	Note	Total						
[101-13-000] - Janitorial		2,617						
[101-13-000] - Borough code updates	Codification supplements and online services	4,500						
[101-13-000] - Online Borough code upgrade	Upgrade to modern platform and enhancements	6,500						
Total		13,617						
Description		FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%	
6100 INSURANCE		953	926	875	926	0	0	
[Entity] - Budget Detail Desc.	Note	Total						
[101-13-000] - Lease insurance	Offsite records storage	926						
Total		926						
Description		FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%	
6150 FINES & PENALTIES		3	0	0	0	0	0	
6330 TELEPHONE		551	0	0	0	0	0	
Description		FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%	
6331 LONG DISTANCE		192	75	72	75	0	0	
[Entity] - Budget Detail Desc.	Note	Total						
[101-13-000] - Long distance		75						
Total		75						
Description		FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%	
6370 MILEAGE REIMBURSEMENT		0	50	0	50	0	0	
[Entity] - Budget Detail Desc.	Note	Total						
[101-13-000] - Mileage reimbursement	Records manager	50						
Total		50						
Description		FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%	
6525 SMALL EQUIPMENT PURCHASES		0	4,250	4,090	250	(4,000)	(94.1%)	
[Entity] - Budget Detail Desc.	Note	Total						
[101-13-000] - Small equipment	Foot pedals, headphones, etc	250						
Total		250						

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-13-000 - CLERK

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
OPERATING EXPENSES	478,087	524,769	524,237	595,305	70,536	13.4%
6650 TRANSFERS OUT - RENT	16,652	23,091	16,632	23,510	419	1.8%
NON OPERATING EXPENSES	16,652	23,091	16,632	23,510	419	1.8%
TOTAL APPROPRIATIONS	494,739	547,860	540,869	618,815	70,955	13%

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-14-000 - LAW

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	215,974	214,304	217,327	248,910	34,606	16.1%
5120 TEMPORARY PAY	720	1,500	1,500	1,500	0	0
5200 TAXES/BENEFITS	144,809	152,633	152,633	175,840	23,207	15.2%
5300 TRAVEL & TRAINING	(575)	1,000	1,025	6,742	5,742	574.2%
5301 BOROUGH BUSINESS TRAVEL	0	2,000	0	2,000	0	0
6010 SUPPLIES	80	300	200	450	150	50%
6011 OPERATING SUPPLIES	0	250	250	250	0	0
6015 BOOKS & SOFTWARE	0	0	0	7,816	7,816	0
6020 DUES & PUBLICATIONS	9,673	9,695	9,695	1,239	(8,456)	(87.2%)
6031 RECORDING FEES/TITLE REPORTS	247	350	200	350	0	0
6070 POSTAGE EXPENSE	10	100	15	100	0	0
6080 PROFESSIONAL SERVICES	0	1,500	0	1,500	0	0
6081 PROF SERVICES - LITIGATION	5,000	5,000	0	5,000	0	0
6090 CONTRACTUAL SERVICES	835	1,886	1,866	1,886	0	0
6330 TELEPHONE	0	90	80	90	0	0.3%
6331 LONG DISTANCE	54	100	70	100	0	0
OPERATING EXPENSES	376,826	390,708	384,861	453,773	63,065	16.1%
6650 TRANSFERS OUT - RENT	12,000	10,437	10,437	10,626	189	1.8%
NON OPERATING EXPENSES	12,000	10,437	10,437	10,626	189	1.8%
TOTAL APPROPRIATIONS	388,826	401,145	395,298	464,399	63,254	15.8%

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-14-000 - LAW

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	215,974	214,304	217,327	248,910	34,606	16.1%
5120 TEMPORARY PAY	720	1,500	1,500	1,500	0	0
5200 TAXES/BENEFITS	144,809	152,633	152,633	175,840	23,207	15.2%
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5300 TRAVEL & TRAINING	(575)	1,000	1,025	6,742	5,742	574.2%

[Entity] - Budget Detail Desc.	Note	Total
[101-14-000] - NALA Conference AZ	Paralegal CLE	2,186
[101-14-000] - IMLA Portland	Attorney Conference	2,000
[101-14-000] - AML Conference Anchorage	Attorney Conference	2,556
Total		6,742

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5301 BOROUGH BUSINESS TRAVEL	0	2,000	0	2,000	0	0
6010 SUPPLIES	80	300	200	450	150	50%
6011 OPERATING SUPPLIES	0	250	250	250	0	0
6015 BOOKS & SOFTWARE	0	0	0	7,816	7,816	0
6020 DUES & PUBLICATIONS	9,673	9,695	9,695	1,239	(8,456)	(87.2%)
6031 RECORDING FEES/TITLE REPORTS	247	350	200	350	0	0
6070 POSTAGE EXPENSE	10	100	15	100	0	0
6080 PROFESSIONAL SERVICES	0	1,500	0	1,500	0	0
6081 PROF SERVICES - LITIGATION	5,000	5,000	0	5,000	0	0
6090 CONTRACTUAL SERVICES	835	1,886	1,866	1,886	0	0
6330 TELEPHONE	0	90	80	90	0	0.3%
6331 LONG DISTANCE	54	100	70	100	0	0
OPERATING EXPENSES	376,826	390,708	384,861	453,773	63,065	16.1%
6650 TRANSFERS OUT - RENT	12,000	10,437	10,437	10,626	189	1.8%
NON OPERATING EXPENSES	12,000	10,437	10,437	10,626	189	1.8%
TOTAL APPROPRIATIONS	388,826	401,145	395,298	464,399	63,254	15.8%

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-21-000 - FINANCE

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	714,401	819,994	674,919	814,672	(5,322)	(0.6%)
5110 OVERTIME PAY	976	1,000	2,000	1,500	500	50%
5120 TEMPORARY PAY	0	0	78	0	0	0
5200 TAXES/BENEFITS	550,045	629,449	517,333	719,974	90,524	14.4%
5300 TRAVEL & TRAINING	989	7,050	7,050	15,300	8,250	117%
6010 SUPPLIES	12,033	11,400	6,500	6,500	(4,900)	(43%)
6015 BOOKS & SOFTWARE	40,706	44,515	44,515	45,721	1,206	2.7%
6020 DUES & PUBLICATIONS	1,510	2,590	2,000	1,975	(615)	(23.7%)
6030 PUBLISHING EXPENSE	1,257	10,660	10,660	10,500	(160)	(1.5%)
6031 RECORDING FEES/TITLE REPORTS	475	3,950	4,500	4,450	500	12.7%
6032 BANKING FEES	164,043	150,000	225,000	225,000	75,000	50%
6033 COURT FILING FEES	700	1,200	1,500	1,200	0	0
6034 PROCESS SERVICE / SKIP TRACING	1,565	2,700	2,700	2,700	0	0
6070 POSTAGE EXPENSE	20,181	20,000	14,000	16,000	(4,000)	(20%)
6080 PROFESSIONAL SERVICES	65,500	87,000	97,000	114,500	27,500	31.6%
6090 CONTRACTUAL SERVICES	24,060	6,486	32,500	37,000	30,514	470.5%
6100 INSURANCE	0	300	0	0	(300)	(100%)
6150 FINES & PENALTIES	463	0	470	0	0	0
6330 TELEPHONE	1,788	750	1,750	1,750	1,000	133.3%
6331 LONG DISTANCE	221	150	200	200	50	33.3%
6525 SMALL EQUIPMENT PURCHASES	259	250	0	250	0	0
OPERATING EXPENSES	1,601,173	1,799,444	1,644,675	2,019,191	219,747	12.2%
6650 TRANSFERS OUT - RENT	41,270	35,895	35,895	36,546	651	1.8%
NON OPERATING EXPENSES	41,270	35,895	35,895	36,546	651	1.8%
TOTAL APPROPRIATIONS	1,642,443	1,835,339	1,680,570	2,055,737	220,398	12%

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-21-000 - FINANCE

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	714,401	819,994	674,919	814,672	(5,322)	(0.6%)
5110 OVERTIME PAY	976	1,000	2,000	1,500	500	50%
5120 TEMPORARY PAY	0	0	78	0	0	0
5200 TAXES/BENEFITS	550,045	629,449	517,333	719,974	90,524	14.4%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5300 TRAVEL & TRAINING	989	7,050	7,050	15,300	8,250	117%

[Entity] - Budget Detail Desc.	Note	Total
[101-21-000] - AML Conference	Finance Director	2,500
[101-21-000] - NIGP procurement course	Procurement Officer	600
[101-21-000] - GFOA Conference	Director/Controller/Accountant	6,600
[101-21-000] - GFOA online training	Procurement Officer	500
[101-21-000] - GFOA online training	Director/Controller/Accountant	2,600
[101-21-000] - NIGP Conference	Procurement Officer	2,500
Total		15,300

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6010 SUPPLIES	12,033	11,400	6,500	6,500	(4,900)	(43%)

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6015 BOOKS & SOFTWARE	40,706	44,515	44,515	45,721	1,206	2.7%

[Entity] - Budget Detail Desc.	Note	Total
[101-21-000] - AATRIX	Year-end 1099 filing	200
[101-21-000] - Blackbaud - FE hosting	Accounting software	17,500
[101-21-000] - ADP (PrimePay)	Payroll software	4,216
[101-21-000] - Blackbaud - ABM hosting	Budget module hosting	5,500
[101-21-000] - ADP InTouch Bar-Code Time Clock subscription	Payroll	1,800
[101-21-000] - ADP InTouch Biometric Finger Scan subscription	Payroll	240
[101-21-000] - Blackbaud - FTP hosting	Online backups	4,500
[101-21-000] - First Records	Workers Comp reporting software	175
[101-21-000] - JJ Keller	FMLA software	1,590
[101-21-000] - Omatic	Electronic invoice and statement deliverer	1,400
[101-21-000] - Questica	Budget license fee	5,500
[101-21-000] - SAGE	Fixed Assets software	3,100
Total		45,721

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6020 DUES & PUBLICATIONS	1,510	2,590	2,000	1,975	(615)	(23.7%)

[Entity] - Budget Detail Desc.	Note	Total
[101-21-000] - AGFOA membership fees	Director/Controller/Accountant	450
[101-21-000] - GFOA Annual Report Peer Review Program	Controller	475
[101-21-000] - GFOA membership fee	Director/Controller/Accountant	510
[101-21-000] - Ketchikan Daily News	Annual subscription	175
[101-21-000] - Northern Credit Services	Annual subscription	125
[101-21-000] - NIGP membership fee	Procurement Officer	190
[101-21-000] - NIGP Hawaii/Alaska membership fee	Procurement Officer	50
Total		1,975

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6030 PUBLISHING EXPENSE	1,257	10,660	10,660	10,500	(160)	(1.5%)

[Entity] - Budget Detail Desc.	Note	Total
[101-21-000] - Foreclosure publishing		8,000
[101-21-000] - Classifieds and misc. financial advertising		2,500
Total		10,500

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6031 RECORDING FEES/TITLE REPORTS	475	3,950	4,500	4,450	500	12.7%

[Entity] - Budget Detail Desc.	Note	Total
[101-21-000] - Simplifile	Recording fees for liens/releases	450
[101-21-000] - Title reports	Foreclosures	4,000
Total		4,450

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-21-000 - FINANCE

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6032 BANKING FEES	164,043	150,000	225,000	225,000	75,000	50%
6033 COURT FILING FEES	700	1,200	1,500	1,200	0	0
6034 PROCESS SERVICE / SKIP TRACING	1,565	2,700	2,700	2,700	0	0
6070 POSTAGE EXPENSE	20,181	20,000	14,000	16,000	(4,000)	(20%)

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6080 PROFESSIONAL SERVICES	65,500	87,000	97,000	114,500	27,500	31.6%

[Entity] - Budget Detail Desc.	Note	Total
[101-21-000] - Teuscher Walpole	Annual audit services	68,000
[101-21-000] - BDO	FY 2022 ACFR Services	40,000
[101-21-000] - Teuscher Walpole	Additional audit services, CARES Act and payroll	3,500
[101-21-000] - BDO	Specialized accounting services for PERS Liability reporting	3,000
Total		114,500

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	24,060	6,486	32,500	37,000	30,514	470.5%

[Entity] - Budget Detail Desc.	Note	Total
[101-21-000] - ADP (Primepay)	Payroll processing and tax filing fees	32,000
[101-21-000] - Janitorial		5,000
Total		37,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6100 INSURANCE	0	300	0	0	(300)	(100%)
6150 FINES & PENALTIES	463	0	470	0	0	0
6330 TELEPHONE	1,788	750	1,750	1,750	1,000	133.3%
6331 LONG DISTANCE	221	150	200	200	50	33.3%
6525 SMALL EQUIPMENT PURCHASES	259	250	0	250	0	0
OPERATING EXPENSES	1,601,173	1,799,444	1,644,675	2,019,191	219,747	12.2%
6650 TRANSFERS OUT - RENT	41,270	35,895	35,895	36,546	651	1.8%
NON OPERATING EXPENSES	41,270	35,895	35,895	36,546	651	1.8%
TOTAL APPROPRIATIONS	1,642,443	1,835,339	1,680,570	2,055,737	220,398	12%



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KETCHIKAN GATEWAY BOROUGH

FY 2023

101-22-000 - ASSESSMENT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	327,635	358,553	358,553	417,133	58,580	16.3%
5110 OVERTIME PAY	427	2,500	2,500	2,500	0	0
5200 TAXES/BENEFITS	291,314	319,454	319,454	377,480	58,026	18.2%
5300 TRAVEL & TRAINING	1,396	9,400	16,800	18,500	9,100	96.8%
6010 SUPPLIES	2,452	3,000	3,000	3,000	0	0
6015 BOOKS & SOFTWARE	18,328	17,000	17,000	51,520	34,520	203.1%
6020 DUES & PUBLICATIONS	1,325	1,500	1,500	1,500	0	0
6031 RECORDING FEES/TITLE REPORTS	0	100	100	100	0	0
6060 RENTALS	0	8,000	8,000	8,000	0	0
6070 POSTAGE EXPENSE	4,258	6,000	6,000	6,000	0	0
6090 CONTRACTUAL SERVICES	32,147	12,553	12,553	8,600	(3,953)	(31.5%)
6100 INSURANCE	677	700	700	700	0	0
6330 TELEPHONE	181	300	300	300	0	0
6331 LONG DISTANCE	54	400	400	400	0	0
6460 VEHICLE MAINTENANCE	130	1,800	1,800	1,800	0	0
6461 VEHICLE FUEL & OIL	204	2,400	2,400	2,500	100	4.2%
6525 SMALL EQUIPMENT PURCHASES	0	1,000	1,000	1,500	500	50%
OPERATING EXPENSES	680,528	744,660	752,060	901,533	156,873	21.1%
6650 TRANSFERS OUT - RENT	28,973	25,200	25,200	25,657	457	1.8%
NON OPERATING EXPENSES	28,973	25,200	25,200	25,657	457	1.8%
TOTAL APPROPRIATIONS	709,501	769,860	777,260	927,190	157,330	20.4%

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-22-000 - ASSESSMENT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	327,635	358,553	358,553	417,133	58,580	16.3%
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5110 OVERTIME PAY	427	2,500	2,500	2,500	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[101-22-000] - Overtime pay for BOE and remote inspections			2,500			
Total			2,500			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5200 TAXES/BENEFITS	291,314	319,454	319,454	377,480	58,026	18.2%
5300 TRAVEL & TRAINING	1,396	9,400	16,800	18,500	9,100	96.8%
6010 SUPPLIES	2,452	3,000	3,000	3,000	0	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6015 BOOKS & SOFTWARE	18,328	17,000	17,000	51,520	34,520	203.1%
[Entity] - Budget Detail Desc.	Note		Total			
[101-22-000] - M&S software subscriptions cost handbook subscriptions			15,520			
[101-22-000] - Tyler Tech software subscription			32,000			
[101-22-000] - Apex Sketch software subscription			4,000			
Total			51,520			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6020 DUES & PUBLICATIONS	1,325	1,500	1,500	1,500	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[101-22-000] - AAAO and IAAO membership dues			1,500			
Total			1,500			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6031 RECORDING FEES/TITLE REPORTS	0	100	100	100	0	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6060 RENTALS	0	8,000	8,000	8,000	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[101-22-000] - Chartering boats and airplanes for remote inspections			8,000			
Total			8,000			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6070 POSTAGE EXPENSE	4,258	6,000	6,000	6,000	0	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	32,147	12,553	12,553	8,600	(3,953)	(31.5%)
[Entity] - Budget Detail Desc.	Note		Total			
[101-22-000] - Janitorial services			3,600			
[101-22-000] - Contract appraisal services			5,000			
Total			8,600			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6100 INSURANCE	677	700	700	700	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[101-22-000] - Auto insurance			700			
Total			700			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6330 TELEPHONE	181	300	300	300	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[101-22-000] - Telephone			300			
Total			300			

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-22-000 - ASSESSMENT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6331 LONG DISTANCE	54	400	400	400	0	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[101-22-000] - Long distance	400					
Total	400					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6460 VEHICLE MAINTENANCE	130	1,800	1,800	1,800	0	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[101-22-000] - Vehicle maintenance for two department vehicles	1,800					
Total	1,800					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6461 VEHICLE FUEL & OIL	204	2,400	2,400	2,500	100	4.2%
[Entity] - Budget Detail Desc.	Note					
	Total					
[101-22-000] - Vehicle fuel for two department vehicles	2,500					
Total	2,500					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6525 SMALL EQUIPMENT PURCHASES	0	1,000	1,000	1,500	500	50%
[Entity] - Budget Detail Desc.	Note					
	Total					
[101-22-000] - Office equipment replacements	1,500					
Total	1,500					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
OPERATING EXPENSES	680,528	744,660	752,060	901,533	156,873	21.1%
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6650 TRANSFERS OUT - RENT	28,973	25,200	25,200	25,657	457	1.8%
[Entity] - Budget Detail Desc.	Note					
	Total					
[101-22-000] - Rent	25,657					
Total	25,657					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
NON OPERATING EXPENSES	28,973	25,200	25,200	25,657	457	1.8%
TOTAL APPROPRIATIONS	709,501	769,860	777,260	927,190	157,330	20.4%



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KETCHIKAN GATEWAY BOROUGH

FY 2023

101-25-000 - ANIMAL PROTECTION / CODE ENFORCEMENT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	203,957	255,226	248,154	276,231	21,005	8.2%
5110 OVERTIME PAY	11,913	12,026	15,000	15,000	2,974	24.7%
5120 TEMPORARY PAY	16,727	20,000	30,000	38,000	18,000	90%
5160 CALL OUT PAY	2,090	17,000	17,000	17,000	0	0
5200 TAXES/BENEFITS	176,597	240,100	187,816	273,822	33,722	14%
5300 TRAVEL & TRAINING	0	1,050	1,050	1,050	0	0
5400 UNIFORM ALLOWANCE	476	500	500	1,200	700	140%
6010 SUPPLIES	89	100	0	0	(100)	(100%)
6011 OPERATING SUPPLIES	8,887	9,000	13,000	12,000	3,000	33.3%
6032 BANKING FEES	1,504	1,500	1,500	1,500	0	0
6033 COURT FILING FEES	15	50	50	50	0	0
6034 PROCESS SERVICE / SKIP TRACING	0	50	50	50	0	0
6070 POSTAGE EXPENSE	39	50	150	200	150	300%
6080 PROFESSIONAL SERVICES	46,646	50,000	70,000	75,000	25,000	50%
6100 INSURANCE	2,979	0	2,766	2,766	2,766	0
6110 MEDICAL EXPENSE	51	0	200	200	200	0
6310 ELECTRICITY	4,449	5,300	5,300	5,300	0	0
6320 WATER	731	800	800	800	0	0
6330 TELEPHONE	3,555	4,000	4,000	4,000	0	0
6340 SEWER	669	700	700	700	0	0
6350 LANDFILL FEES	1,192	1,200	1,200	1,200	0	0
6370 MILEAGE REIMBURSEMENT	363	600	600	600	0	0
6430 BUILDING MAINTENANCE	1,905	1,400	1,400	2,000	600	42.9%
6431 HEATING FUEL	4,681	12,000	12,000	12,000	0	0
6440 BUILDING MAINTENANCE	999	0	0	2,000	2,000	0
6450 EQUIPMENT MAINTENANCE	0	500	500	500	0	0
6460 VEHICLE MAINTENANCE	1,397	3,100	3,000	3,000	(100)	(3.2%)
6461 VEHICLE FUEL & OIL	3,170	3,451	4,000	4,000	549	15.9%
6525 SMALL EQUIPMENT PURCHASES	3,203	500	2,500	2,500	2,000	400%
6530 EQUIPMENT PURCHASE	0	0	0	3,000	3,000	0
OPERATING EXPENSES	498,286	640,203	623,236	755,669	115,466	18%
TOTAL APPROPRIATIONS	498,286	640,203	623,236	755,669	115,466	18%

KETCHIKAN GATEWAY BOROUGH
FY 2023
101-25-000 - ANIMAL PROTECTION / CODE ENFORCEMENT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	203,957	255,226	248,154	276,231	21,005	8.2%
5110 OVERTIME PAY	11,913	12,026	15,000	15,000	2,974	24.7%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5120 TEMPORARY PAY	16,727	20,000	30,000	38,000	18,000	90%

[Entity] - Budget Detail Desc.	Note	Total
[101-25-000] - Temporary Kennel Attendant & Beautification Code Officer		38,000
Total		38,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5160 CALL OUT PAY	2,090	17,000	17,000	17,000	0	0
5200 TAXES/BENEFITS	176,597	240,100	187,816	273,822	33,722	14%
5300 TRAVEL & TRAINING	0	1,050	1,050	1,050	0	0
5400 UNIFORM ALLOWANCE	476	500	500	1,200	700	140%
6010 SUPPLIES	89	100	0	0	(100)	(100%)
6011 OPERATING SUPPLIES	8,887	9,000	13,000	12,000	3,000	33.3%
6032 BANKING FEES	1,504	1,500	1,500	1,500	0	0
6033 COURT FILING FEES	15	50	50	50	0	0
6034 PROCESS SERVICE / SKIP TRACING	0	50	50	50	0	0
6070 POSTAGE EXPENSE	39	50	150	200	150	300%
6080 PROFESSIONAL SERVICES	46,646	50,000	70,000	75,000	25,000	50%
6100 INSURANCE	2,979	0	2,766	2,766	2,766	0
6110 MEDICAL EXPENSE	51	0	200	200	200	0
6310 ELECTRICITY	4,449	5,300	5,300	5,300	0	0
6320 WATER	731	800	800	800	0	0
6330 TELEPHONE	3,555	4,000	4,000	4,000	0	0
6340 SEWER	669	700	700	700	0	0
6350 LANDFILL FEES	1,192	1,200	1,200	1,200	0	0
6370 MILEAGE REIMBURSEMENT	363	600	600	600	0	0
6430 BUILDING MAINTENANCE	1,905	1,400	1,400	2,000	600	42.9%
6431 HEATING FUEL	4,681	12,000	12,000	12,000	0	0
6440 BUILDING MAINTENANCE	999	0	0	2,000	2,000	0
6450 EQUIPMENT MAINTENANCE	0	500	500	500	0	0
6460 VEHICLE MAINTENANCE	1,397	3,100	3,000	3,000	(100)	(3.2%)
6461 VEHICLE FUEL & OIL	3,170	3,451	4,000	4,000	549	15.9%
6525 SMALL EQUIPMENT PURCHASES	3,203	500	2,500	2,500	2,000	400%
6530 EQUIPMENT PURCHASE	0	0	0	3,000	3,000	0
OPERATING EXPENSES	498,286	640,203	623,236	755,669	115,466	18%
TOTAL APPROPRIATIONS	498,286	640,203	623,236	755,669	115,466	18%

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-26 - RECREATION

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	740,766	797,402	762,915	876,785	79,382	10%
5110 OVERTIME PAY	5,943	8,000	8,000	8,000	0	0
5120 TEMPORARY PAY	267,764	299,458	300,000	381,500	82,042	27.4%
5200 TAXES/BENEFITS	674,603	724,280	648,397	733,494	9,215	1.3%
5300 TRAVEL & TRAINING	295	500	647	500	0	0
5400 UNIFORM ALLOWANCE	1,655	1,800	1,200	1,800	0	0
6010 SUPPLIES	2,640	1,800	1,800	1,800	0	0
6011 OPERATING SUPPLIES	95,482	108,400	99,000	108,850	450	0.4%
6012 COVID-19 PREVENTION SUPPLIES	2,383	0	0	0	0	0
6020 DUES & PUBLICATIONS	9,835	9,395	9,150	9,176	(219)	(2.3%)
6030 PUBLISHING EXPENSE	6,325	8,700	8,300	8,700	0	0
6032 BANKING FEES	6,726	8,000	8,000	10,000	2,000	25%
6070 POSTAGE EXPENSE	75	150	130	150	0	0
6090 CONTRACTUAL SERVICES	45,183	61,450	65,000	64,500	3,050	5%
6100 INSURANCE	49,191	50,000	48,720	50,000	0	0
6110 MEDICAL EXPENSE	765	1,020	850	1,020	0	0
6310 ELECTRICITY	154,093	190,000	165,000	170,000	(20,000)	(10.5%)
6320 WATER	21,210	20,864	21,907	21,907	1,043	5%
6330 TELEPHONE	6,818	7,218	7,200	7,175	(43)	(0.6%)
6331 LONG DISTANCE	138	152	125	150	(2)	(1.3%)
6340 SEWER	19,353	19,396	19,395	19,396	0	0
6350 LANDFILL FEES	338	150	340	200	50	33.3%
6430 BUILDING MAINTENANCE	65,500	65,000	55,000	65,000	0	0
6431 HEATING FUEL	163,061	200,000	245,000	240,000	40,000	20%
6460 VEHICLE MAINTENANCE	0	100	1,069	100	0	0
6461 VEHICLE FUEL & OIL	959	1,000	1,400	1,800	800	80%
6525 SMALL EQUIPMENT PURCHASES	4,683	5,200	4,900	26,550	21,350	410.6%
6540 CAPITAL IMPROVEMENTS	0	43,450	0	0	(43,450)	(100%)
OPERATING EXPENSES	2,345,785	2,632,885	2,483,445	2,808,553	175,668	6.7%
TOTAL APPROPRIATIONS	2,345,785	2,632,885	2,483,445	2,808,553	175,668	6.7%

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-26 - RECREATION

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	740,766	797,402	762,915	876,785	79,382	10%
5110 OVERTIME PAY	5,943	8,000	8,000	8,000	0	0
5120 TEMPORARY PAY	267,764	299,458	300,000	381,500	82,042	27.4%
5200 TAXES/BENEFITS	674,603	724,280	648,397	733,494	9,215	1.3%
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5300 TRAVEL & TRAINING	295	500	647	500	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[101-26-000] - Webinars & online training	500					
Total	500					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5400 UNIFORM ALLOWANCE	1,655	1,800	1,200	1,800	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[101-26-000] - IBEW uniform allowance	1,800	6 employees				
Total	1,800					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6010 SUPPLIES	2,640	1,800	1,800	1,800	0	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6011 OPERATING SUPPLIES	95,482	108,400	99,000	108,850	450	0.4%
[Entity] - Budget Detail Desc.	Note		Total			
[101-26-000] - GRC Activities	4,500					
[101-26-000] - Program Activities	9,750					
[101-26-000] - Pool Activities/Certs	7,800					
[101-26-000] - Building/Cleaning/Chemical Supplies	86,800					
Total	108,850					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6012 COVID-19 PREVENTION SUPPLIES	2,383	0	0	0	0	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6020 DUES & PUBLICATIONS	9,835	9,395	9,150	9,176	(219)	(2.3%)
[Entity] - Budget Detail Desc.	Note		Total			
[101-26-000] - Music license agreements	2,641					
[101-26-000] - Registration and scheduler software subscription	6,535					
Total	9,176					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6030 PUBLISHING EXPENSE	6,325	8,700	8,300	8,700	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[101-26-000] - Ketchikan Daily News	8,700	Quarterly brochure				
Total	8,700					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6032 BANKING FEES	6,726	8,000	8,000	10,000	2,000	25%
6070 POSTAGE EXPENSE	75	150	130	150	0	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	45,183	61,450	65,000	64,500	3,050	5%
[Entity] - Budget Detail Desc.	Note		Total			
[101-26-000] - Fitness Classes	60,000					
[101-26-000] - DEC monthly water testing	4,500					
Total	64,500					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6100 INSURANCE	49,191	50,000	48,720	50,000	0	0
6110 MEDICAL EXPENSE	765	1,020	850	1,020	0	0

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-26 - RECREATION

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6310 ELECTRICITY	154,093	190,000	165,000	170,000	(20,000)	(10.5%)
[Entity] - Budget Detail Desc.	Note		Total			
[101-26-000] - Gateway Recreation Center	40,000					
[101-26-000] - Gateway Aquatic Center	130,000					
Total	170,000					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6320 WATER	21,210	20,864	21,907	21,907	1,043	5%
[Entity] - Budget Detail Desc.	Note		Total			
[101-26-000] - Gateway Recreation Center	8,719					
[101-26-000] - Gateway Aquatic Center	13,188					
Total	21,907					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6330 TELEPHONE	6,818	7,218	7,200	7,175	(43)	(0.6%)
6331 LONG DISTANCE	138	152	125	150	(2)	(1.3%)
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6340 SEWER	19,353	19,396	19,395	19,396	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[101-26-000] - Gateway Recreation Center	7,703					
[101-26-000] - Gateway Aquatic Center	11,693					
Total	19,396					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6350 LANDFILL FEES	338	150	340	200	50	33.3%
6430 BUILDING MAINTENANCE	65,500	65,000	55,000	65,000	0	0
6431 HEATING FUEL	163,061	200,000	245,000	240,000	40,000	20%
6460 VEHICLE MAINTENANCE	0	100	1,069	100	0	0
6461 VEHICLE FUEL & OIL	959	1,000	1,400	1,800	800	80%
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6525 SMALL EQUIPMENT PURCHASES	4,683	5,200	4,900	26,550	21,350	410.6%
[Entity] - Budget Detail Desc.	Note		Total			
[101-26-000] - Charging tables	4,500					
[101-26-000] - Fitness Equipment upgrades	20,000	FY2023 CIP				
[101-26-000] - Folding tables	1,300					
[101-26-000] - Pool photometer	750					
Total	26,550					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6540 CAPITAL IMPROVEMENTS	0	43,450	0	0	(43,450)	(100%)
OPERATING EXPENSES	2,345,785	2,632,885	2,483,445	2,808,553	175,668	6.7%
TOTAL APPROPRIATIONS	2,345,785	2,632,885	2,483,445	2,808,553	175,668	6.7%



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KETCHIKAN GATEWAY BOROUGH

FY 2023

101-27 - PUBLIC WORKS

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	453,962	514,738	508,788	555,483	40,745	7.9%
5110 OVERTIME PAY	1,861	2,500	2,500	0	(2,500)	(100%)
5120 TEMPORARY PAY	34,423	65,520	65,520	87,400	21,880	33.4%
5200 TAXES/BENEFITS	343,991	391,225	391,054	433,622	42,397	10.8%
5300 TRAVEL & TRAINING	0	600	600	600	0	0
5400 UNIFORM ALLOWANCE	836	1,500	1,800	2,000	500	33.3%
6010 SUPPLIES	2,931	1,000	1,000	2,500	1,500	150%
6011 OPERATING SUPPLIES	12,413	13,700	13,700	17,500	3,800	27.7%
6015 BOOKS & SOFTWARE	0	0	0	7,000	7,000	0
6031 RECORDING FEES/TITLE REPORTS	55	100	100	100	0	0
6060 RENTALS	3,565	4,000	4,000	4,000	0	0
6070 POSTAGE EXPENSE	19	100	100	100	0	0
6080 PROFESSIONAL SERVICES	2,275	5,000	5,000	5,000	0	0
6085 LICENSES/FEES/PERMITS	760	2,050	2,050	2,210	160	7.8%
6090 CONTRACTUAL SERVICES	30,920	130,536	130,536	125,418	(5,118)	(3.9%)
6100 INSURANCE	7,954	10,522	10,522	11,575	1,053	10%
6110 MEDICAL EXPENSE	276	1,300	1,300	1,300	0	0
6310 ELECTRICITY	22,806	20,515	20,515	20,515	0	0
6312 ELECTRICITY - STREET LIGHTS	1,473	1,602	1,602	1,602	0	0
6320 WATER	10,495	11,483	11,483	11,483	0	0
6330 TELEPHONE	3,555	4,120	4,120	5,460	1,340	32.5%
6331 LONG DISTANCE	60	100	100	100	0	0
6340 SEWER	9,109	11,235	11,235	11,235	0	0
6350 LANDFILL FEES	8,872	9,000	9,000	9,000	0	0
6360 UTILITIES	(788)	1,725	1,725	1,725	0	0
6420 FIELD MAINTENANCE	12,919	32,000	32,000	32,000	0	0
6421 PARKS MAINTENANCE	4,653	9,000	9,000	9,000	0	0
6430 BUILDING MAINTENANCE	5,141	29,000	29,000	14,500	(14,500)	(50%)
6431 HEATING FUEL	264	500	500	500	0	0
6450 EQUIPMENT MAINTENANCE	2,037	3,000	3,000	3,000	0	0
6460 VEHICLE MAINTENANCE	6,347	10,000	10,500	14,500	4,500	45%
6461 VEHICLE FUEL & OIL	12,196	16,500	20,000	21,500	5,000	30.3%
6525 SMALL EQUIPMENT PURCHASES	934	7,500	7,500	7,500	0	0
OPERATING EXPENSES	996,312	1,311,671	1,309,850	1,419,429	107,757	8.2%
6650 TRANSFERS OUT - RENT	14,227	12,374	12,374	12,598	224	1.8%
NON OPERATING EXPENSES	14,227	12,374	12,374	12,598	224	1.8%
TOTAL APPROPRIATIONS	1,010,539	1,324,045	1,322,224	1,432,027	107,981	8.2%



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KETCHIKAN GATEWAY BOROUGH

FY 2023

101-27-001 - PUBLIC WORKS MAINTENANCE

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	34,871	50,596	38,000	41,356	(9,240)	(18.3%)
5110 OVERTIME PAY	92	0	0	0	0	0
5120 TEMPORARY PAY	726	1,000	1,000	1,000	0	0
5200 TAXES/BENEFITS	17,618	32,730	24,582	25,367	(7,363)	(22.5%)
5300 TRAVEL & TRAINING	0	200	200	200	0	0
5400 UNIFORM ALLOWANCE	0	300	400	400	100	33.3%
6010 SUPPLIES	309	500	500	1,000	500	100%
6011 OPERATING SUPPLIES	1,358	1,000	1,000	1,000	0	0
6015 BOOKS & SOFTWARE	0	0	0	7,000	7,000	0
6100 INSURANCE	2,233	2,325	2,325	2,558	233	10%
6110 MEDICAL EXPENSE	75	750	750	750	0	0
6310 ELECTRICITY	4,923	2,515	2,515	2,515	0	0
6320 WATER	894	483	483	483	0	0
6330 TELEPHONE	870	740	740	780	40	5.4%
6340 SEWER	824	449	449	449	0	0
6350 LANDFILL FEES	609	500	500	500	0	0
6421 PARKS MAINTENANCE	52	0	0	0	0	0
6430 BUILDING MAINTENANCE	1,686	1,500	1,500	1,500	0	0
6450 EQUIPMENT MAINTENANCE	370	500	500	500	0	0
6460 VEHICLE MAINTENANCE	817	1,500	1,500	1,500	0	0
6461 VEHICLE FUEL & OIL	2,069	2,000	2,000	2,500	500	25%
6525 SMALL EQUIPMENT PURCHASES	204	2,000	2,000	2,000	0	0
OPERATING EXPENSES	70,600	101,589	80,944	93,359	(8,230)	(8.1%)
TOTAL APPROPRIATIONS	70,600	101,589	80,944	93,359	(8,230)	(8.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2023
101-27-001 - PUBLIC WORKS MAINTENANCE

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	34,871	50,596	38,000	41,356	(9,240)	(18.3%)
5110 OVERTIME PAY	92	0	0	0	0	0
5120 TEMPORARY PAY	726	1,000	1,000	1,000	0	0
5200 TAXES/BENEFITS	17,618	32,730	24,582	25,367	(7,363)	(22.5%)
5300 TRAVEL & TRAINING	0	200	200	200	0	0
5400 UNIFORM ALLOWANCE	0	300	400	400	100	33.3%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6010 SUPPLIES	309	500	500	1,000	500	100%

[Entity] - Budget Detail Desc.	Note	Total
[101-27-001] - Key Supplies		500
[101-27-001] - Safety	Gloves, respirators, goggles, etc.	500
Total		1,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6011 OPERATING SUPPLIES	1,358	1,000	1,000	1,000	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6015 BOOKS & SOFTWARE	0	0	0	7,000	7,000	0

[Entity] - Budget Detail Desc.	Note	Total
[101-27-001] - Facilities management software maintenance	Vehicle Maintenance and inventory software maintenance	7,000
Total		7,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6100 INSURANCE	2,233	2,325	2,325	2,558	233	10%
6110 MEDICAL EXPENSE	75	750	750	750	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6310 ELECTRICITY	4,923	2,515	2,515	2,515	0	0

[Entity] - Budget Detail Desc.	Note	Total
[101-27-001] - Maintenance Building		2,515
Total		2,515

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6320 WATER	894	483	483	483	0	0

[Entity] - Budget Detail Desc.	Note	Total
[101-27-001] - Maintenance Building		483
Total		483

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6330 TELEPHONE	870	740	740	780	40	5.4%

[Entity] - Budget Detail Desc.	Note	Total
[101-27-001] - Cell Phone		780
Total		780

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6340 SEWER	824	449	449	449	0	0

[Entity] - Budget Detail Desc.	Note	Total
[101-27-001] - Maintenance Building		449
Total		449

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-27-001 - PUBLIC WORKS MAINTENANCE

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6350 LANDFILL FEES	609	500	500	500	0	0
6421 PARKS MAINTENANCE	52	0	0	0	0	0
6430 BUILDING MAINTENANCE	1,686	1,500	1,500	1,500	0	0
6450 EQUIPMENT MAINTENANCE	370	500	500	500	0	0
6460 VEHICLE MAINTENANCE	817	1,500	1,500	1,500	0	0
6461 VEHICLE FUEL & OIL	2,069	2,000	2,000	2,500	500	25%
6525 SMALL EQUIPMENT PURCHASES	204	2,000	2,000	2,000	0	0
OPERATING EXPENSES	70,600	101,589	80,944	93,359	(8,230)	(8.1%)
TOTAL APPROPRIATIONS	70,600	101,589	80,944	93,359	(8,230)	(8.1%)



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KETCHIKAN GATEWAY BOROUGH

FY 2023

101-27-002 - PUBLIC WORKS PARKS

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	93,612	79,848	110,000	129,542	49,694	62.2%
5110 OVERTIME PAY	579	1,000	1,000	0	(1,000)	(100%)
5120 TEMPORARY PAY	14,203	32,260	32,260	43,200	10,940	33.9%
5200 TAXES/BENEFITS	67,283	61,915	85,295	94,868	32,953	53.2%
5300 TRAVEL & TRAINING	0	200	200	200	0	0
5400 UNIFORM ALLOWANCE	537	600	800	1,200	600	100%
6010 SUPPLIES	1,683	0	0	500	500	0
6011 OPERATING SUPPLIES	7,283	8,200	8,200	12,000	3,800	46.3%
6090 CONTRACTUAL SERVICES	0	55,000	55,000	50,000	(5,000)	(9.1%)
6100 INSURANCE	2,187	3,544	3,544	3,898	354	10%
6110 MEDICAL EXPENSE	153	400	400	400	0	0
6310 ELECTRICITY	2,503	3,000	3,000	3,000	0	0
6320 WATER	2,006	2,000	2,000	2,000	0	0
6330 TELEPHONE	1,065	1,380	1,380	2,340	960	69.6%
6340 SEWER	1,783	1,786	1,786	1,786	0	0
6350 LANDFILL FEES	5,464	6,000	6,000	6,000	0	0
6360 UTILITIES	(788)	1,725	1,725	1,725	0	0
6421 PARKS MAINTENANCE	4,602	9,000	9,000	9,000	0	0
6430 BUILDING MAINTENANCE	974	3,000	3,000	3,000	0	0
6431 HEATING FUEL	264	500	500	500	0	0
6450 EQUIPMENT MAINTENANCE	1,137	1,500	1,500	1,500	0	0
6460 VEHICLE MAINTENANCE	4,688	4,000	4,000	8,000	4,000	100%
6461 VEHICLE FUEL & OIL	7,210	8,500	12,000	12,000	3,500	41.2%
6525 SMALL EQUIPMENT PURCHASES	335	1,500	1,500	1,500	0	0
OPERATING EXPENSES	218,763	286,857	344,090	388,159	101,301	35.3%
TOTAL APPROPRIATIONS	218,763	286,857	344,090	388,159	101,301	35.3%

KETCHIKAN GATEWAY BOROUGH
FY 2023
101-27-002 - PUBLIC WORKS PARKS

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	93,612	79,848	110,000	129,542	49,694	62.2%
5110 OVERTIME PAY	579	1,000	1,000	0	(1,000)	(100%)
5120 TEMPORARY PAY	14,203	32,260	32,260	43,200	10,940	33.9%
5200 TAXES/BENEFITS	67,283	61,915	85,295	94,868	32,953	53.2%
5300 TRAVEL & TRAINING	0	200	200	200	0	0
5400 UNIFORM ALLOWANCE	537	600	800	1,200	600	100%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6010 SUPPLIES	1,683	0	0	500	500	0

[Entity] - Budget Detail Desc.	Note	Total
[101-27-002] - Safety	Gloves, respirators, goggles, etc.	500
Total		500

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6011 OPERATING SUPPLIES	7,283	8,200	8,200	12,000	3,800	46.3%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	0	55,000	55,000	50,000	(5,000)	(9.1%)

[Entity] - Budget Detail Desc.	Note	Total
[101-27-002] - Tree Removal		40,000
[101-27-002] - Alder Park	Sidewalk Replacement	10,000
Total		50,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6100 INSURANCE	2,187	3,544	3,544	3,898	354	10%
6110 MEDICAL EXPENSE	153	400	400	400	0	0
6310 ELECTRICITY	2,503	3,000	3,000	3,000	0	0
6320 WATER	2,006	2,000	2,000	2,000	0	0
6330 TELEPHONE	1,065	1,380	1,380	2,340	960	69.6%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6340 SEWER	1,783	1,786	1,786	1,786	0	0

[Entity] - Budget Detail Desc.	Note	Total
[101-27-002] - City Park & Alder Park		1,786
Total		1,786

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6350 LANDFILL FEES	5,464	6,000	6,000	6,000	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6360 UTILITES	(788)	1,725	1,725	1,725	0	0

[Entity] - Budget Detail Desc.	Note	Total
[101-27-002] - Maintenance Building	1/2 shared cost with Maintenance	1,725
Total		1,725

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6421 PARKS MAINTENANCE	4,602	9,000	9,000	9,000	0	0
6430 BUILDING MAINTENANCE	974	3,000	3,000	3,000	0	0
6431 HEATING FUEL	264	500	500	500	0	0
6450 EQUIPMENT MAINTENANCE	1,137	1,500	1,500	1,500	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6460 VEHICLE MAINTENANCE	4,688	4,000	4,000	8,000	4,000	100%

[Entity] - Budget Detail Desc.	Note	Total
[101-27-002] - New Tires	Packer, PA-39, Trailer	8,000
Total		8,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6461 VEHICLE FUEL & OIL	7,210	8,500	12,000	12,000	3,500	41.2%
6525 SMALL EQUIPMENT PURCHASES	335	1,500	1,500	1,500	0	0
OPERATING EXPENSES	218,763	286,857	344,090	388,159	101,301	35.3%
TOTAL APPROPRIATIONS	218,763	286,857	344,090	388,159	101,301	35.3%

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-27-003 - PUBLIC WORKS FIELDS

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	63,969	84,508	67,000	99,254	14,746	17.4%
5110 OVERTIME PAY	1,190	1,500	1,500	0	(1,500)	(100%)
5120 TEMPORARY PAY	19,495	32,260	32,260	43,200	10,940	33.9%
5200 TAXES/BENEFITS	49,432	65,760	52,136	71,452	5,692	8.7%
5300 TRAVEL & TRAINING	0	200	200	200	0	0
5400 UNIFORM ALLOWANCE	299	600	600	400	(200)	(33.3%)
6010 SUPPLIES	938	500	500	500	0	0
6011 OPERATING SUPPLIES	3,384	3,000	3,000	3,000	0	0
6060 RENTALS	3,565	4,000	4,000	4,000	0	0
6085 LICENSES/FEES/PERMITS	760	2,000	2,000	2,160	160	8%
6090 CONTRACTUAL SERVICES	181	23,300	23,300	23,300	0	0
6100 INSURANCE	2,989	3,949	3,949	4,345	396	10%
6110 MEDICAL EXPENSE	0	150	150	150	0	0
6310 ELECTRICITY	15,380	15,000	15,000	15,000	0	0
6312 ELECTRICITY - STREET LIGHTS	1,473	1,602	1,602	1,602	0	0
6320 WATER	7,595	9,000	9,000	9,000	0	0
6330 TELEPHONE	254	500	500	780	280	56%
6340 SEWER	6,502	9,000	9,000	9,000	0	0
6350 LANDFILL FEES	2,799	2,500	2,500	2,500	0	0
6420 FIELD MAINTENANCE	12,919	32,000	32,000	32,000	0	0
6430 BUILDING MAINTENANCE	2,481	24,500	24,500	10,000	(14,500)	(59.2%)
6450 EQUIPMENT MAINTENANCE	530	1,000	1,000	1,000	0	0
6460 VEHICLE MAINTENANCE	756	3,000	3,500	3,500	500	16.7%
6461 VEHICLE FUEL & OIL	2,188	5,000	5,000	6,000	1,000	20%
6525 SMALL EQUIPMENT PURCHASES	395	4,000	4,000	4,000	0	0
OPERATING EXPENSES	199,472	328,829	298,197	346,343	17,514	5.3%
TOTAL APPROPRIATIONS	199,472	328,829	298,197	346,343	17,514	5.3%

KETCHIKAN GATEWAY BOROUGH
FY 2023
101-27-003 - PUBLIC WORKS FIELDS

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	63,969	84,508	67,000	99,254	14,746	17.4%
5110 OVERTIME PAY	1,190	1,500	1,500	0	(1,500)	(100%)
5120 TEMPORARY PAY	19,495	32,260	32,260	43,200	10,940	33.9%
5200 TAXES/BENEFITS	49,432	65,760	52,136	71,452	5,692	8.7%
5300 TRAVEL & TRAINING	0	200	200	200	0	0
5400 UNIFORM ALLOWANCE	299	600	600	400	(200)	(33.3%)

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6010 SUPPLIES	938	500	500	500	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-003] - Safety		Gloves, respirators, goggles, etc.	500			
Total			500			

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6011 OPERATING SUPPLIES	3,384	3,000	3,000	3,000	0	0
6060 RENTALS	3,565	4,000	4,000	4,000	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6085 LICENSES/FEES/PERMITS	760	2,000	2,000	2,160	160	8%
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-003] - Food Handler Permits		Walker, Dudley & Weiss Fields	760			
[101-27-003] - Annual Recertification Fire Suppression Units		Walker Field	1,400			
Total			2,160			

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	181	23,300	23,300	23,300	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-003] - Lighting repairs tree removal scoreboard repairs etc.			23,300			
Total			23,300			

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6100 INSURANCE	2,989	3,949	3,949	4,345	396	10%
6110 MEDICAL EXPENSE	0	150	150	150	0	0
6310 ELECTRICITY	15,380	15,000	15,000	15,000	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6312 ELECTRICITY - STREET LIGHTS	1,473	1,602	1,602	1,602	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-003] - Dudley Field		Parking Lot Lights	1,602			
Total			1,602			

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6320 WATER	7,595	9,000	9,000	9,000	0	0
6330 TELEPHONE	254	500	500	780	280	56%
6340 SEWER	6,502	9,000	9,000	9,000	0	0
6350 LANDFILL FEES	2,799	2,500	2,500	2,500	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6420 FIELD MAINTENANCE	12,919	32,000	32,000	32,000	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-003] - Field Maintenance Supplies		Chalk, fence repair supplies, etc.	20,000			
[101-27-003] - Field Sand			12,000			
Total			32,000			

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6430 BUILDING MAINTENANCE	2,481	24,500	24,500	10,000	(14,500)	(59.2%)
6450 EQUIPMENT MAINTENANCE	530	1,000	1,000	1,000	0	0

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-27-003 - PUBLIC WORKS FIELDS

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6460 VEHICLE MAINTENANCE	756	3,000	3,500	3,500	500	16.7%
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-003] - New Tires		PA-40, PA-38	3,500			
Total			3,500			

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6461 VEHICLE FUEL & OIL	2,188	5,000	5,000	6,000	1,000	20%
6525 SMALL EQUIPMENT PURCHASES	395	4,000	4,000	4,000	0	0
OPERATING EXPENSES	199,472	328,829	298,197	346,343	17,514	5.3%
TOTAL APPROPRIATIONS	199,472	328,829	298,197	346,343	17,514	5.3%



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KETCHIKAN GATEWAY BOROUGH
 FY 2023
 101-27-004 - PUBLIC WORKS ADMINISTRATION

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	261,510	293,788	293,788	285,331	(8,457)	(2.9%)
5200 TAXES/BENEFITS	209,658	229,041	229,041	241,935	12,894	5.6%
6010 SUPPLIES	0	0	0	500	500	0
6011 OPERATING SUPPLIES	388	1,500	1,500	1,500	0	0
6031 RECORDING FEES/TITLE REPORTS	55	100	100	100	0	0
6070 POSTAGE EXPENSE	19	100	100	100	0	0
6080 PROFESSIONAL SERVICES	2,275	5,000	5,000	5,000	0	0
6085 LICENSES/FEES/PERMITS	0	50	50	50	0	0
6090 CONTRACTUAL SERVICES	30,739	52,236	52,236	52,118	(118)	(0.2%)
6100 INSURANCE	545	704	704	774	70	9.9%
6110 MEDICAL EXPENSE	48	0	0	0	0	0
6330 TELEPHONE	1,366	1,500	1,500	1,560	60	4%
6331 LONG DISTANCE	60	100	100	100	0	0
6460 VEHICLE MAINTENANCE	86	1,500	1,500	1,500	0	0
6461 VEHICLE FUEL & OIL	729	1,000	1,000	1,000	0	0
OPERATING EXPENSES	507,477	586,619	586,619	591,568	4,950	0.8%
6650 TRANSFERS OUT - RENT	14,227	12,374	12,374	12,598	224	1.8%
NON OPERATING EXPENSES	14,227	12,374	12,374	12,598	224	1.8%
TOTAL APPROPRIATIONS	521,704	598,993	598,993	604,166	5,174	0.9%

KETCHIKAN GATEWAY BOROUGH
FY 2023
101-27-004 - PUBLIC WORKS ADMINISTRATION

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	261,510	293,788	293,788	285,331	(8,457)	(2.9%)
5200 TAXES/BENEFITS	209,658	229,041	229,041	241,935	12,894	5.6%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6010 SUPPLIES	0	0	0	500	500	0

[Entity] - Budget Detail Desc.	Note	Total
[101-27-004] - Safety	Gloves, respirators, goggles, etc.	500
Total		500

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6011 OPERATING SUPPLIES	388	1,500	1,500	1,500	0	0
6031 RECORDING FEES/TITLE REPORTS	55	100	100	100	0	0
6070 POSTAGE EXPENSE	19	100	100	100	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6080 PROFESSIONAL SERVICES	2,275	5,000	5,000	5,000	0	0

[Entity] - Budget Detail Desc.	Note	Total
[101-27-004] - Borough Engineer Services		5,000
Total		5,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6085 LICENSES/FEES/PERMITS	0	50	50	50	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	30,739	52,236	52,236	52,118	(118)	(0.2%)

[Entity] - Budget Detail Desc.	Note	Total
[101-27-004] - Janitorial		2,118
[101-27-004] - Junk Vehicle Contract		50,000
Total		52,118

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6100 INSURANCE	545	704	704	774	70	9.9%
6110 MEDICAL EXPENSE	48	0	0	0	0	0
6330 TELEPHONE	1,366	1,500	1,500	1,560	60	4%
6331 LONG DISTANCE	60	100	100	100	0	0
6460 VEHICLE MAINTENANCE	86	1,500	1,500	1,500	0	0
6461 VEHICLE FUEL & OIL	729	1,000	1,000	1,000	0	0
OPERATING EXPENSES	507,477	586,619	586,619	591,568	4,950	0.8%
6650 TRANSFERS OUT - RENT	14,227	12,374	12,374	12,598	224	1.8%
NON OPERATING EXPENSES	14,227	12,374	12,374	12,598	224	1.8%
TOTAL APPROPRIATIONS	521,704	598,993	598,993	604,166	5,174	0.9%

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-30-000 - PLANNING

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	374,952	372,255	372,255	402,242	29,987	8.1%
5110 OVERTIME PAY	4,444	5,000	4,500	5,000	0	0
5120 TEMPORARY PAY	453	0	0	0	0	0
5150 PLANNING COMMISSION FEES	4,067	4,500	4,500	4,500	0	0
5200 TAXES/BENEFITS	335,361	315,799	315,799	358,494	42,695	13.5%
5300 TRAVEL & TRAINING	1,421	10,900	1,894	11,260	360	3.3%
6010 SUPPLIES	2,038	4,000	1,000	4,000	0	0
6011 OPERATING SUPPLIES	334	0	0	0	0	0
6020 DUES & PUBLICATIONS	3,167	3,880	3,880	4,305	425	11%
6030 PUBLISHING EXPENSE	2,298	4,500	2,500	4,500	0	0
6031 RECORDING FEES/TITLE REPORTS	675	2,000	500	2,000	0	0
6040 COMMUNITY PROMOTION	0	500	0	500	0	0
6045 MEETING/TRAINING FOOD	358	850	850	850	0	0
6070 POSTAGE EXPENSE	3,252	4,000	7,000	5,000	1,000	25%
6090 CONTRACTUAL SERVICES	1,810	6,358	16,858	7,137	779	12.3%
6100 INSURANCE	234	515	515	515	0	0
6330 TELEPHONE	1,214	2,184	2,184	2,184	0	0
6331 LONG DISTANCE	139	300	300	300	0	0
6460 VEHICLE MAINTENANCE	5	1,000	125	1,000	0	0
6461 VEHICLE FUEL & OIL	15	500	500	500	0	0
6525 SMALL EQUIPMENT PURCHASES	0	2,000	0	2,000	0	0
OPERATING EXPENSES	736,239	741,041	735,160	816,287	75,246	10.2%
6650 TRANSFERS OUT - RENT	35,777	34,109	34,109	41,301	7,192	21.1%
NON OPERATING EXPENSES	35,777	34,109	34,109	41,301	7,192	21.1%
TOTAL APPROPRIATIONS	772,016	775,150	769,269	857,588	82,438	10.6%

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-30-000 - PLANNING

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	374,952	372,255	372,255	402,242	29,987	8.1%
5110 OVERTIME PAY	4,444	5,000	4,500	5,000	0	0
5120 TEMPORARY PAY	453	0	0	0	0	0
5150 PLANNING COMMISSION FEES	4,067	4,500	4,500	4,500	0	0
5200 TAXES/BENEFITS	335,361	315,799	315,799	358,494	42,695	13.5%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5300 TRAVEL & TRAINING	1,421	10,900	1,894	11,260	360	3.3%

[Entity] - Budget Detail Desc.	Note	Total
[101-30-000] - Alaska APA Conference	All Staff - Virtual	400
[101-30-000] - Southeast Conference	Midsummit Session	2,000
[101-30-000] - ATIA Conference	Virtual Conference	250
[101-30-000] - Chamber and KVB Lunches		300
[101-30-000] - Southeast Conference	Annual Conference	450
[101-30-000] - AML	Annual Conference	2,000
[101-30-000] - IEDC - EDP Certification		3,360
[101-30-000] - All Staff Trainings	Virtual Conferences and Trainings	2,500
Total		11,260

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6010 SUPPLIES	2,038	4,000	1,000	4,000	0	0
6011 OPERATING SUPPLIES	334	0	0	0	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6020 DUES & PUBLICATIONS	3,167	3,880	3,880	4,305	425	11%

[Entity] - Budget Detail Desc.	Note	Total
[101-30-000] - APA Dues		2,900
[101-30-000] - IDEC		200
[101-30-000] - ASFPM Membership	Floodplain Association	165
[101-30-000] - Floodplain Certification		120
[101-30-000] - ICMA		200
[101-30-000] - SEABIA		425
[101-30-000] - ATIA		125
[101-30-000] - KDN		170
Total		4,305

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6030 PUBLISHING EXPENSE	2,298	4,500	2,500	4,500	0	0
6031 RECORDING FEES/TITLE REPORTS	675	2,000	500	2,000	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6040 COMMUNITY PROMOTION	0	500	0	500	0	0

[Entity] - Budget Detail Desc.	Note	Total
[101-30-000] - SEABIA Expo		500
Total		500

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6045 MEETING/TRAINING FOOD	358	850	850	850	0	0
6070 POSTAGE EXPENSE	3,252	4,000	7,000	5,000	1,000	25%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	1,810	6,358	16,858	7,137	779	12.3%

[Entity] - Budget Detail Desc.	Note	Total
[101-30-000] - Janitorial		6,942
[101-30-000] - Simplifile License		195
Total		7,137

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6100 INSURANCE	234	515	515	515	0	0

[Entity] - Budget Detail Desc.	Note	Total
[101-30-000] - Insurance	Split w/ Assessment	500
[101-30-000] - Broker Fee	Split w/ Assessment	15
Total		515

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-30-000 - PLANNING

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6330 TELEPHONE	1,214	2,184	2,184	2,184	0	0

[Entity] - Budget Detail Desc.	Note	Total
[101-30-000] - Director Cell Phone		850
[101-30-000] - Director Remote-work Data Line		1,334
Total		2,184

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6331 LONG DISTANCE	139	300	300	300	0	0
6460 VEHICLE MAINTENANCE	5	1,000	125	1,000	0	0
6461 VEHICLE FUEL & OIL	15	500	500	500	0	0
6525 SMALL EQUIPMENT PURCHASES	0	2,000	0	2,000	0	0
OPERATING EXPENSES	736,239	741,041	735,160	816,287	75,246	10.2%
6650 TRANSFERS OUT - RENT	35,777	34,109	34,109	41,301	7,192	21.1%
NON OPERATING EXPENSES	35,777	34,109	34,109	41,301	7,192	21.1%
TOTAL APPROPRIATIONS	772,016	775,150	769,269	857,588	82,438	10.6%



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KETCHIKAN GATEWAY BOROUGH

FY 2023

101-31-000 - TRANSIT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	826,810	1,027,434	1,014,644	1,220,075	192,641	18.7%
5110 OVERTIME PAY	21,555	22,603	55,724	30,000	7,397	32.7%
5120 TEMPORARY PAY	41,984	70,000	67,506	217,844	147,844	211.2%
5160 CALL OUT PAY	257	0	0	0	0	0
5200 TAXES/BENEFITS	834,070	1,016,382	921,912	1,285,643	269,262	26.5%
5300 TRAVEL & TRAINING	1,944	800	5,690	21,400	20,600	2575%
5400 UNIFORM ALLOWANCE	428	2,100	2,029	3,500	1,400	66.7%
6010 SUPPLIES	545	600	600	700	100	16.7%
6011 OPERATING SUPPLIES	9,863	8,000	7,998	9,000	1,000	12.5%
6012 COVID-19 PREVENTION SUPPLIES	12,092	8,000	1,855	0	(8,000)	(100%)
6015 BOOKS & SOFTWARE	3,850	4,000	1,863	4,000	0	0
6020 DUES & PUBLICATIONS	2,054	2,300	2,225	2,300	0	0
6030 PUBLISHING EXPENSE	1,583	2,500	2,454	3,000	500	20%
6032 BANKING FEES	1,999	0	4,000	5,000	5,000	0
6040 COMMUNITY PROMOTION	521	1,500	105	2,000	500	33.3%
6060 RENTALS	0	0	3,000	24,000	24,000	0
6070 POSTAGE EXPENSE	41	150	50	150	0	0
6080 PROFESSIONAL SERVICES	6,984	90,000	47,726	70,000	(20,000)	(22.2%)
6090 CONTRACTUAL SERVICES	355,225	417,525	400,000	435,725	18,200	4.4%
6100 INSURANCE	39,476	40,000	35,164	50,000	10,000	25%
6110 MEDICAL EXPENSE	0	0	0	1,000	1,000	0
6150 FINES & PENALTIES	85	0	0	0	0	0
6310 ELECTRICITY	8,882	9,300	8,000	9,000	(300)	(3.2%)
6320 WATER	1,804	2,100	1,860	2,000	(100)	(4.8%)
6330 TELEPHONE	10,831	10,520	10,800	10,500	(20)	(0.2%)
6331 LONG DISTANCE	165	140	140	150	10	7.1%
6340 SEWER	1,786	1,800	1,637	1,800	0	0
6350 LANDFILL FEES	95	100	500	200	100	100%
6430 BUILDING MAINTENANCE	11,608	10,000	25,000	10,000	0	0
6431 HEATING FUEL	4,873	6,000	8,500	8,000	2,000	33.3%
6450 EQUIPMENT MAINTENANCE	7,026	7,000	1,000	5,000	(2,000)	(28.6%)
6460 VEHICLE MAINTENANCE	123,341	135,000	156,000	120,000	(15,000)	(11.1%)
6461 VEHICLE FUEL & OIL	112,960	100,000	164,000	230,000	130,000	130%
6525 SMALL EQUIPMENT PURCHASES	3,961	35,000	40,000	14,250	(20,750)	(59.3%)
OPERATING EXPENSES	2,448,695	3,030,853	2,991,982	3,796,237	765,384	25.3%
TOTAL APPROPRIATIONS	2,448,695	3,030,853	2,991,982	3,796,237	765,384	25.3%

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-31-000 - TRANSIT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	826,810	1,027,434	1,014,644	1,220,075	192,641	18.7%
5110 OVERTIME PAY	21,555	22,603	55,724	30,000	7,397	32.7%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5120 TEMPORARY PAY	41,984	70,000	67,506	217,844	147,844	211.2%

[Entity] - Budget Detail Desc.	Note	Total
[101-31-000] - Bus / Shelter Washers	Seasonal employess to clean shelters, light maintenance and bus cleaning	31,480
[101-31-000] - Temp Seasonal Drivers	Support operation of 2 Shuttles (3rd when more than 10,000 visitors) and 2 additional Silver Lines providing 30 min headways at peak (5 seasonal routes, 8 routes total)	155,524
[101-31-000] - Temp Seasonal Drivers	Pre-Season Training	14,040
[101-31-000] - Temp Admin Fare Counter(s)		16,800
Total		217,844

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5160 CALL OUT PAY	257	0	0	0	0	0
5200 TAXES/BENEFITS	834,070	1,016,382	921,912	1,285,643	269,262	26.5%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5300 TRAVEL & TRAINING	1,944	800	5,690	21,400	20,600	2575%

[Entity] - Budget Detail Desc.	Note	Total
[101-31-000] - Alaska Transit Managers Meeting	Reimbursed by State DOT RTAP & CARES Grant (3)	4,800
[101-31-000] - Fork Lift Training	Local	600
[101-31-000] - Smith System Train the Trainer	Class componet is \$3,195 (100% Reimbursed by RTAP & CARES)	5,000
[101-31-000] - Mechanic Training	Includes Braun Lift, Cummins & Fleet Maintenace Software	5,400
[101-31-000] - PASS Train the Trainer	Virtual Reimbursed by RTAP & CARES	600
[101-31-000] - CTAA Conference/Training	100% Reimbursed by RTAP & CARES	5,000
Total		21,400

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5400 UNIFORM ALLOWANCE	428	2,100	2,029	3,500	1,400	66.7%
6010 SUPPLIES	545	600	600	700	100	16.7%
6011 OPERATING SUPPLIES	9,863	8,000	7,998	9,000	1,000	12.5%
6012 COVID-19 PREVENTION SUPPLIES	12,092	8,000	1,855	0	(8,000)	(100%)
6015 BOOKS & SOFTWARE	3,850	4,000	1,863	4,000	0	0
6020 DUES & PUBLICATIONS	2,054	2,300	2,225	2,300	0	0
6030 PUBLISHING EXPENSE	1,583	2,500	2,454	3,000	500	20%
6032 BANKING FEES	1,999	0	4,000	5,000	5,000	0
6040 COMMUNITY PROMOTION	521	1,500	105	2,000	500	33.3%
6060 RENTALS	0	0	3,000	24,000	24,000	0
6070 POSTAGE EXPENSE	41	150	50	150	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6080 PROFESSIONAL SERVICES	6,984	90,000	47,726	70,000	(20,000)	(22.2%)

[Entity] - Budget Detail Desc.	Note	Total
[101-31-000] - Roll-over from FY22	Transportation Planning	70,000
Total		70,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	355,225	417,525	400,000	435,725	18,200	4.4%

[Entity] - Budget Detail Desc.	Note	Total
[101-31-000] - Paratransit Service	Includes Sunday Expansion	400,000
[101-31-000] - UTA	Automatic passenger counting support, cloud hosting, hardware maintenance, ad-hoc reporting, cellular	9,500
[101-31-000] - Janitorial		9,000
[101-31-000] - DoubleMap		9,500
[101-31-000] - Tongass Substance Screening	DOT Required Testing	2,000
[101-31-000] - Trillium	GTFS Manager	1,700
[101-31-000] - RTA	Fleet Management	3,500
[101-31-000] - EverBridge Nixle	Emergency Alerts	525
Total		435,725

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-31-000 - TRANSIT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6100 INSURANCE	39,476	40,000	35,164	50,000	10,000	25%
6110 MEDICAL EXPENSE	0	0	0	1,000	1,000	0
6150 FINES & PENALTIES	85	0	0	0	0	0
6310 ELECTRICITY	8,882	9,300	8,000	9,000	(300)	(3.2%)
6320 WATER	1,804	2,100	1,860	2,000	(100)	(4.8%)
6330 TELEPHONE	10,831	10,520	10,800	10,500	(20)	(0.2%)
6331 LONG DISTANCE	165	140	140	150	10	7.1%
6340 SEWER	1,786	1,800	1,637	1,800	0	0
6350 LANDFILL FEES	95	100	500	200	100	100%
6430 BUILDING MAINTENANCE	11,608	10,000	25,000	10,000	0	0
6431 HEATING FUEL	4,873	6,000	8,500	8,000	2,000	33.3%
6450 EQUIPMENT MAINTENANCE	7,026	7,000	1,000	5,000	(2,000)	(28.6%)
6460 VEHICLE MAINTENANCE	123,341	135,000	156,000	120,000	(15,000)	(11.1%)
6461 VEHICLE FUEL & OIL	112,960	100,000	164,000	230,000	130,000	130%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6525 SMALL EQUIPMENT PURCHASES	3,961	35,000	40,000	14,250	(20,750)	(59.3%)

[Entity] - Budget Detail Desc.	Note	Total
[101-31-000] - Replacement Battery Tester Gilligs		600
[101-31-000] - Driver & Maintenance Tablets	Manuals, e-DVIR, RTA Fleet Maintenance	8,500
[101-31-000] - Portable Eye Wash Station	Safety Improvement OSHA walk-thru	350
[101-31-000] - Wheel Lift	Safety improvement from OSHA	1,200
[101-31-000] - Work Platform	OSHA recommended for windshield replacements	2,000
[101-31-000] - Signage Monitor		1,600
Total		14,250

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
OPERATING EXPENSES	2,448,695	3,030,853	2,991,982	3,796,237	765,384	25.3%
TOTAL APPROPRIATIONS	2,448,695	3,030,853	2,991,982	3,796,237	765,384	25.3%



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KETCHIKAN GATEWAY BOROUGH

FY 2023

101-35 - GF GRANTS

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	310,014	344,635	344,365	389,982	45,347	13.2%
OPERATING EXPENSES	310,014	344,635	344,365	389,982	45,347	13.2%
TOTAL APPROPRIATIONS	310,014	344,635	344,365	389,982	45,347	13.2%

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-35 - GF GRANTS

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	310,014	344,635	344,365	389,982	45,347	13.2%
[Entity] - Budget Detail Desc.	Note		Total			
[101-35-010] - Ketchikan Area Arts & Humanities	25,000					
[101-35-011] - Boys and Girls Club of Saxman	12,500					
[101-35-012] - Ketchikan Kanayama Exchange Program	17,325					
[101-35-013] - Women in Safe Homes	23,785					
[101-35-014] - Southeast Alaska Independent Living	12,000					
[101-35-016] - Catholic Community Services	25,000	Senior Services Meal Program				
[101-35-017] - Alaska Legal Services	25,000					
[101-35-018] - Love in Action	10,000					
[101-35-019] - Ketchikan Youth Court	4,800					
[101-35-020] - Ketchikan Humane Society	4,999					
[101-35-022] - First City Players	20,000					
[101-35-023] - First City Homeless Services	30,000					
[101-35-024] - Ketchikan Wellness Coalition	16,725					
[101-35-025] - Rendezvous Senior Day Services	30,000					
[101-35-026] - Ketchikan Committee For The Homeless	6,000					
[101-35-027] - Ketchikan Pride Alliance	1,638					
[101-35-028] - Ketchikan Reentry Coalition	26,250					
[101-35-029] - Ketchikan Theatre Ballet	12,500					
[101-35-031] - UAS Testing Center	60,000					
[101-35-032] - The Salvation Army - Gateway Corps	8,960					
[101-35-038] - Special Olympics Alaska - Ketchikan	5,000					
[101-35-039] - Grow Ketchikan	12,500					
Total	389,982					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
OPERATING EXPENSES	310,014	344,635	344,365	389,982	45,347	13.2%
TOTAL APPROPRIATIONS	310,014	344,635	344,365	389,982	45,347	13.2%

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-36-000 - NON-DEPARTMENTAL

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6205 EXCESS LIABILITY INSURANCE	185,006	181,698	198,552	218,407	36,709	20.2%
6220 WORKERS COMP INSURANCE	182,020	169,497	169,497	217,403	47,906	28.3%
6221 WORKERS COMP ALLOCATION	(182,020)	(169,497)	(169,497)	(217,403)	(47,906)	28.3%
6230 UNEMPLOYMENT INSURANCE (ESD)	25,149	72,754	72,754	0	(72,754)	(100%)
6231 UNEMPLOYMENT INSURANCE ALLOC	(25,149)	(72,754)	(72,754)	0	72,754	(100%)
PENSION	1,393,698	2,125,408	2,125,408	2,502,600	377,193	17.7%
6241 PENSION ALLOCATION	(1,393,698)	(2,125,408)	(2,125,408)	(2,502,600)	(377,193)	17.7%
6250 SOCIAL SECURITY TAX (FICA)	77,069	549,213	549,213	0	(549,213)	(100%)
6251 SOCIAL SECURITY TAX ALLOCATION	(77,069)	(549,213)	(549,213)	0	549,213	(100%)
OPERATING EXPENSES	185,006	181,698	198,552	218,407	36,709	20.2%
TOTAL APPROPRIATIONS	185,006	181,698	198,552	218,407	36,709	20.2%



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KETCHIKAN GATEWAY BOROUGH

FY 2023

101-38-000 - INTERFUND TRANSFERS

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6603 TRANSFERS OUT - MEDIVACS	5,500	5,500	5,500	5,500	0	0
6606 TRANSFERS OUT - HOMESTEAD SA	9,993	9,993	9,993	9,993	0	0
6610 TRANSFERS OUT - SEWER FEES	1,152	1,152	1,152	1,152	0	0
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0
6618 TRANSFERS OUT - LOCAL EDUCATION FUND	185,604	185,604	185,604	185,604	0	0
NON OPERATING EXPENSES	203,359	203,359	203,359	203,359	0	0
TOTAL APPROPRIATIONS	203,359	203,359	203,359	203,359	0	0



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KETCHIKAN GATEWAY BOROUGH

FY 2023

101-39-000 - AUTOMATION

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	121,014	248,524	197,758	265,215	16,691	6.7%
5200 TAXES/BENEFITS	77,951	163,297	115,214	183,189	19,892	12.2%
5300 TRAVEL & TRAINING	0	4,000	3,000	5,000	1,000	25%
6010 SUPPLIES	3,117	5,500	2,000	500	(5,000)	(90.9%)
6011 OPERATING SUPPLIES	0	500	100	500	0	0
6015 BOOKS & SOFTWARE	140,338	166,200	167,000	180,000	13,800	8.3%
6020 DUES & PUBLICATIONS	50	0	0	0	0	0
6021 DATA SERVICES	83,079	100,000	70,000	100,000	0	0
6060 RENTALS	7,472	10,000	0	10,000	0	0
6070 POSTAGE EXPENSE	11	200	100	300	100	50%
6080 PROFESSIONAL SERVICES	54,928	90,600	70,000	110,600	20,000	22.1%
6090 CONTRACTUAL SERVICES	125,968	38,723	60,000	38,723	0	0
6330 TELEPHONE	3	500	200	500	0	0
6331 LONG DISTANCE	86	500	200	500	0	0
6450 EQUIPMENT MAINTENANCE	2,264	5,500	0	0	(5,500)	(100%)
6525 SMALL EQUIPMENT PURCHASES	25,432	29,000	30,000	30,000	1,000	3.4%
6530 EQUIPMENT PURCHASE	0	62,000	52,000	50,000	(12,000)	(19.4%)
OPERATING EXPENSES	641,712	925,044	767,572	975,027	49,983	5.4%
6650 TRANSFERS OUT - RENT	10,961	9,533	9,533	9,706	173	1.8%
NON OPERATING EXPENSES	10,961	9,533	9,533	9,706	173	1.8%
TOTAL APPROPRIATIONS	652,673	934,577	777,105	984,733	50,156	5.4%

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-39-000 - AUTOMATION

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	121,014	248,524	197,758	265,215	16,691	6.7%
5200 TAXES/BENEFITS	77,951	163,297	115,214	183,189	19,892	12.2%
5300 TRAVEL & TRAINING	0	4,000	3,000	5,000	1,000	25%
6010 SUPPLIES	3,117	5,500	2,000	500	(5,000)	(90.9%)
6011 OPERATING SUPPLIES	0	500	100	500	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6015 BOOKS & SOFTWARE	140,338	166,200	167,000	180,000	13,800	8.3%

[Entity] - Budget Detail Desc.	Note	Total
[101-39-000] - Solarwinds annual maintenance	Network management & monitoring software	2,000
[101-39-000] - Granicus web streaming and public engagement software annual maintenance	Meeting streaming archiving and public engagement software service	15,000
[101-39-000] - LaserFiche and DocuSign annual software maintenance	Document management software maintenance	26,000
[101-39-000] - Website annual maintenance		12,000
[101-39-000] - PDF software subscription and maintenance		7,000
[101-39-000] - Network inventory and patch management system		3,000
[101-39-000] - Network backup software annual maintenance		4,700
[101-39-000] - AgendaQuick annual hosting maintenance	Agenda management	6,000
[101-39-000] - Microsoft windows data center 2022	Window virtualization server licensing once every 5 years	34,000
[101-39-000] - Esri annual maintenance	Mapping software	19,500
[101-39-000] - Vmware annual maintenance	Virtualization software maintenance	6,000
[101-39-000] - Miscellaneous utility software		1,500
[101-39-000] - San annual software maintenance	Network San software maintenance	3,500
[101-39-000] - Office 365 software maintenance		19,000
[101-39-000] - Social media archiver service annual maintenance	web social media archiving service	2,800
[101-39-000] - Webex remote meeting service annual maintenance		18,000
Total		180,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6020 DUES & PUBLICATIONS	50	0	0	0	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6021 DATA SERVICES	83,079	100,000	70,000	100,000	0	0

[Entity] - Budget Detail Desc.	Note	Total
[101-39-000] - Borough facilities data circuits and scada	Interconnectivity to all Borough facilities, service areas, SCADA, internet access and telecommute circuits as needed	100,000
Total		100,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6060 RENTALS	7,472	10,000	0	10,000	0	0

[Entity] - Budget Detail Desc.	Note	Total
[101-39-000] - Mail machine rent	Mailing all departments	2,000
[101-39-000] - Folder/Stuffer rent	Mailing all departments	8,000
Total		10,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6070 POSTAGE EXPENSE	11	200	100	300	100	50%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6080 PROFESSIONAL SERVICES	54,928	90,600	70,000	110,600	20,000	22.1%

[Entity] - Budget Detail Desc.	Note	Total
[101-39-000] - Technical and Professional services	Computer desktop support, specialized network services, etc	40,000
[101-39-000] - Aerial Imagery Services	Aerial imagery services for planning, assessment and public works	20,000
[101-39-000] - Airport Support	Support for booth, parking kiosks, camera systems and office network infrastructure etc.	15,600
[101-39-000] - GIS-Sidwell	Mapping and GIS support services	35,000
Total		110,600

KETCHIKAN GATEWAY BOROUGH

FY 2023

101-39-000 - AUTOMATION

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	125,968	38,723	60,000	38,723	0	0

[Entity] - Budget Detail Desc.	Note	Total
[101-39-000] - Janitorial		1,723
[101-39-000] - Copier printer supplies and maintenance		37,000
Total		38,723

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6330 TELEPHONE	3	500	200	500	0	0
6331 LONG DISTANCE	86	500	200	500	0	0
6450 EQUIPMENT MAINTENANCE	2,264	5,500	0	0	(5,500)	(100%)

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6525 SMALL EQUIPMENT PURCHASES	25,432	29,000	30,000	30,000	1,000	3.4%

[Entity] - Budget Detail Desc.	Note	Total
[101-39-000] - Desktop computer replacements	Desktop, notebook, monitors scheduled	25,000
[101-39-000] - Other Equipment as needed		5,000
Total		30,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6530 EQUIPMENT PURCHASE	0	62,000	52,000	50,000	(12,000)	(19.4%)

[Entity] - Budget Detail Desc.	Note	Total
[101-39-000] - Wide Format Color Copier/printer	Overdue scheduled replacement	30,000
[101-39-000] - Copier replacement for finance	Scheduled replacement	20,000
Total		50,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
OPERATING EXPENSES	641,712	925,044	767,572	975,027	49,983	5.4%
6650 TRANSFERS OUT - RENT	10,961	9,533	9,533	9,706	173	1.8%
NON OPERATING EXPENSES	10,961	9,533	9,533	9,706	173	1.8%
TOTAL APPROPRIATIONS	652,673	934,577	777,105	984,733	50,156	5.4%



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KETCHIKAN GATEWAY BOROUGH
FY 2023
101-40 - GF CAPITAL & MAJOR PROJECTS

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6080 PROFESSIONAL SERVICES	29,000	0	0	0	0	0
6090 CONTRACTUAL SERVICES	0	0	279,620	371,000	371,000	0
6525 SMALL EQUIPMENT PURCHASES	4,921	0	0	0	0	0
6530 EQUIPMENT PURCHASE	9,085	50,000	0	20,000	(30,000)	(60%)
6540 CAPITAL IMPROVEMENTS	0	420,000	0	900,000	480,000	114.3%
OPERATING EXPENSES	43,006	470,000	279,620	1,291,000	821,000	174.7%
6622 TRANSFERS OUT - CONSTRUCTION FUND	0	0	0	7,000,000	7,000,000	0
NON OPERATING EXPENSES	0	0	0	7,000,000	7,000,000	0
TOTAL APPROPRIATIONS	43,006	470,000	279,620	8,291,000	7,821,000	1664%

KETCHIKAN GATEWAY BOROUGH
FY 2023
101-40 - GF CAPITAL & MAJOR PROJECTS

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6080 PROFESSIONAL SERVICES	29,000	0	0	0	0	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	0	0	279,620	371,000	371,000	0
[Entity] - Budget Detail Desc.	Note	Total				
[101-40-000] - Rainbird Trail Enhancements	FY 22 Carry Forward	20,000				
[101-40-000] - South Point Higgins Restroom	FY 22 Carry Forward	35,000				
[101-40-000] - GRC Wall Covering Replacement	FY 22 Carry Forward	76,000				
[101-40-000] - Park Master Plan	FY 22 Carry Forward	50,000				
[101-40-122] - Computer Mass Appraisal System	Rollover	190,000				
Total		371,000				
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6525 SMALL EQUIPMENT PURCHASES	4,921	0	0	0	0	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6530 EQUIPMENT PURCHASE	9,085	50,000	0	20,000	(30,000)	(60%)
[Entity] - Budget Detail Desc.	Note	Total				
[101-40-113] - Meeting software	Rollover	20,000				
Total		20,000				
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6540 CAPITAL IMPROVEMENTS	0	420,000	0	900,000	480,000	114.3%
[Entity] - Budget Detail Desc.	Note	Total				
[101-40-000] - Rotary Beach Enhancements	FY 22 Carry Forward	160,000				
[101-40-000] - Public Works Maintenance Facility	FY 23 CIP	300,000				
[101-40-000] - Skate Park Roof	FY 22 Carry Forward	300,000				
[101-40-115] - Vehicle Purchase	Split 50/50 w/Rec CIP to replace PA-25	27,500				
[101-40-115] - New PW Admin Vehicle	Split 50/25/25 between GF, WW and Water	20,000				
[101-40-115] - Assessment		35,000				
[101-40-115] - Vehicle Purchase	Split 50/50 w/Rec CIP to replace CPV-01	20,000				
[101-40-115] - Purchase Loader w/Tool Attachments	Split 50/50 w/Rec CIP	37,500				
Total		900,000				
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
OPERATING EXPENSES	43,006	470,000	279,620	1,291,000	821,000	174.7%
6622 TRANSFERS OUT - CONSTRUCTION FUND	0	0	0	7,000,000	7,000,000	0
NON OPERATING EXPENSES	0	0	0	7,000,000	7,000,000	0
TOTAL APPROPRIATIONS	43,006	470,000	279,620	8,291,000	7,821,000	1664%

ENTERPRISE FUNDS

FY 2023



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KETCHIKAN GATEWAY BOROUGH

FY 2022

AIRPORT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	22,478,053	24,351,877	24,351,877	26,602,131	2,250,254	9.2%
4221 PERS ON BEHALF PAYMENTS	162,565	176,928	176,928	57,841	(119,087)	(67.3%)
4426 TRANSFER IN - PFC	237,995	50,000	1,130,000	1,176,000	1,126,000	2252%
4305 INTEREST INCOME	33,787	29,000	30,000	30,000	1,000	3.4%
4385 STATE MOA REVENUE	502,000	502,000	502,000	502,000	0	0
4390 MISCELLANEOUS REVENUE	9,850	0	0	0	0	0
4453 TRANSFERS IN - MEDIVACS	5,500	5,500	5,500	5,500	0	0
4454 TRANSFERS IN - CPV FUNDS	34,698	0	0	0	0	0
4525 WC LEASE AGREEMENT REVENUES	30,490	0	36,588	66,000	66,000	0
ADMIN REVENUE	1,016,885	763,428	1,881,016	1,837,341	1,073,913	140.7%
4710 FERRY FARE FEES	1,842,965	1,900,000	2,200,000	2,150,000	250,000	13.2%
4730 CALL OUT FEES - FERRY	131,594	65,000	120,000	130,200	65,200	100.3%
FERRY REVENUE	1,974,559	1,965,000	2,320,000	2,280,200	315,200	16%
4260 STATE FUEL TAX REVENUE	87,184	40,000	87,184	55,000	15,000	37.5%
4510 FUEL FLOWAGE FEES	96,787	90,000	138,500	156,000	66,000	73.3%
4520 RENTAL INCOME - FIELD	162,990	150,000	150,000	150,000	0	0
4530 LANDING FEES	786,865	650,000	835,000	835,000	185,000	28.5%
4540 TIE DOWN CHARGES	0	750	0	1,000	250	33.3%
4555 SEAPLANE DOCK FEES	4,070	3,000	1,700	10,000	7,000	233.3%
4560 CALL OUT FEES	0	0	3,780	0	0	0
4580 AIRCRAFT PARKING FEES	13,980	20,000	6,000	18,000	(2,000)	(10%)
FIELD REVENUE	1,151,876	953,750	1,222,164	1,225,000	271,250	28.4%
4611 REVILLA PARKING REVENUE	183,980	160,000	220,000	220,000	60,000	37.5%
4792 PARKING ENFORCEMENT FEES	22,723	25,000	20,000	25,000	0	0
REVILLA FERRY PARKING LOT REVENUE	206,703	185,000	240,000	245,000	60,000	32.4%
4226 TSA LAW ENFORCEMENT REIMB	46,955	36,000	42,000	42,000	6,000	16.7%
4340 VENDOR COMMISSION FEES	5,538	6,600	4,400	4,400	(2,200)	(33.3%)
4610 GRAVINA VEHICLE PARKING FEES	76,106	72,000	100,000	100,000	28,000	38.9%
4620 BUILDING RENTAL - TERMINAL	547,042	620,000	575,000	550,000	(70,000)	(11.3%)
4626 FBI BACKGROUND FEES	1,620	1,500	3,000	3,700	2,200	146.7%
4630 ALASKA AIR SECURITY REVENUE	137,002	120,000	195,250	200,000	80,000	66.7%
4670 FACILITY USE FEES	22,905	16,000	30,000	32,000	16,000	100%
4690 MISCELLANEOUS TERMINAL FEES	0	0	20	0	0	0
TERMINAL REVENUE	837,168	872,100	949,670	932,100	60,000	6.9%
4810 MURPHY'S DOCKING FEES	8,900	7,000	8,900	8,900	1,900	27.1%
MURPHY'S LANDING REVENUE	8,900	7,000	8,900	8,900	1,900	27.1%
TOTAL REVENUES	27,674,144	29,098,155	30,973,627	33,130,672	4,032,517	13.9%

KETCHIKAN GATEWAY BOROUGH

FY 2022

AIRPORT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
OPERATING EXPENSES - FIELD	1,312,240	1,377,563	867,885	1,643,347	265,784	19.3%
OPERATING EXPENSES - TERMINAL	1,145,593	1,271,668	887,910	2,606,596	1,334,929	105%
OPERATING EXPENSES - FERRY	1,835,105	1,985,875	1,777,550	2,195,219	209,344	10.5%
OPERATING EXPENSES - ADMIN	658,885	565,802	355,515	527,755	(38,047)	(6.7%)
OPERATING EXPENSES - MURPHY'S LANDING	768	5,200	3,700	5,400	200	3.8%
OPERATING EXPENSES - REVILLA FERRY PARKING LOT	79,330	168,760	138,815	361,357	192,597	114.1%
TOTAL OPERATING EXPENSES	4,594,776	5,374,867	4,031,375	7,339,674	1,964,807	36.6%
NON OPERATING EXPENSES - FIELD	71,006	68,426	68,426	82,167	13,742	20.1%
NON OPERATING EXPENSES - TERMINAL	62,096	131,375	131,375	188,501	57,126	43.5%
NON OPERATING EXPENSES - FERRY	117,156	103,821	103,821	116,761	12,940	12.5%
NON OPERATING EXPENSES - ADMIN	39,627	27,801	27,801	26,388	(1,413)	(5.1%)
NON OPERATING EXPENSES - MURPHY'S LANDING	251	260	260	324	64	24.6%
NON OPERATING EXPENSES - AIRPORT - REVILLA FERRY P	8,474	8,438	8,438	18,068	9,630	114.1%
TOTAL NON OPERATING EXPENSES	1,503,181	340,120	340,121	432,209	92,088	27.1%
TOTAL APPROPRIATIONS - FIELD	1,383,246	1,445,988	936,311	1,725,514	279,526	19.3%
TOTAL APPROPRIATIONS - TERMINAL	1,207,689	1,403,043	1,019,285	2,795,097	1,392,055	99.2%
TOTAL APPROPRIATIONS - FERRY	1,952,261	2,089,696	1,881,371	2,311,980	222,284	10.6%
TOTAL APPROPRIATIONS - ADMIN	698,512	593,603	383,316	554,142	(39,461)	(6.6%)
TOTAL APPROPRIATIONS - MURPHY'S LANDING	1,020	5,460	3,960	5,724	264	4.8%
TOTAL APPROPRIATIONS - AIRPORT REVILLA FERRY PARK	87,804	177,198	147,253	379,425	202,227	114.1%
TOTAL APPROPRIATIONS	6,097,957	5,714,988	4,371,496	7,771,883	2,056,895	36%
REVENUE OVER (UNDER) EXPENDITURES - FIELD	1,873,824	(968,710)	2,250,254	(1,243,342)	(274,632)	28.4%
END ENDING FUND BALANCE	24,351,877	23,383,167	26,602,131	25,358,789	1,975,622	8.4%

KETCHIKAN GATEWAY BOROUGH

FY 2023

400-60-000 - AIRPORT - FIELD

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	490,750	466,612	400,000	575,082	108,469	23.2%
5110 OVERTIME PAY	27,054	63,007	55,000	0	(63,007)	(100%)
5120 TEMPORARY PAY	0	0	7,000	0	0	0
5200 TAXES/BENEFITS	447,528	482,744	0	601,665	118,922	24.6%
5300 TRAVEL & TRAINING	16,347	20,000	20,000	20,000	0	0
5400 UNIFORM ALLOWANCE	463	2,000	2,000	2,000	0	0
6010 SUPPLIES	534	1,800	1,800	1,800	0	0
6011 OPERATING SUPPLIES	113,327	70,000	70,000	120,000	50,000	71.4%
6030 PUBLISHING EXPENSE	84	0	0	0	0	0
6085 LICENSES/FEES/PERMITS	920	0	485	1,000	1,000	0
6090 CONTRACTUAL SERVICES	2,880	9,000	9,000	9,000	0	0
6100 INSURANCE	59,592	58,000	58,000	58,000	0	0
6110 MEDICAL EXPENSE	142	300	0	300	0	0
6310 ELECTRICITY	36,359	34,000	30,000	40,000	6,000	17.6%
6330 TELEPHONE	778	500	900	900	400	80%
6331 LONG DISTANCE	13	100	100	100	0	0
6350 LANDFILL FEES	148	2,000	2,000	2,000	0	0
6410 DOCK MAINTENANCE	317	1,500	1,500	1,500	0	0
6420 FIELD MAINTENANCE	17,538	8,000	15,000	20,000	12,000	150%
6430 BUILDING MAINTENANCE	11,188	20,000	20,000	20,000	0	0
6431 HEATING FUEL	13,248	14,000	20,000	28,000	14,000	100%
6450 EQUIPMENT MAINTENANCE	10,722	5,000	5,000	15,000	10,000	200%
6460 VEHICLE MAINTENANCE	27,530	23,000	23,000	23,000	0	0
6461 VEHICLE FUEL & OIL	32,448	42,000	70,000	65,000	23,000	54.8%
6475 AIRPORT PARKING LOT MAINT	0	20,000	20,000	0	(20,000)	(100%)
6525 SMALL EQUIPMENT PURCHASES	2,330	4,000	7,100	4,000	0	0
6530 EQUIPMENT PURCHASE	0	30,000	30,000	35,000	5,000	16.7%
OPERATING EXPENSES	1,312,240	1,377,563	867,885	1,643,347	265,784	19.3%
6130 ADMINISTRATIVE FEES	71,006	68,426	68,426	82,167	13,742	20.1%
NON OPERATING EXPENSES	71,006	68,426	68,426	82,167	13,742	20.1%
TOTAL APPROPRIATIONS	1,383,246	1,445,988	936,311	1,725,514	279,526	19.3%

KETCHIKAN GATEWAY BOROUGH

FY 2023

400-60-000 - AIRPORT - FIELD

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	490,750	466,612	400,000	575,082	108,469	23.2%
5110 OVERTIME PAY	27,054	63,007	55,000	0	(63,007)	(100%)
5120 TEMPORARY PAY	0	0	7,000	0	0	0
5200 TAXES/BENEFITS	447,528	482,744	0	601,665	118,922	24.6%
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5300 TRAVEL & TRAINING	16,347	20,000	20,000	20,000	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[400-60-000] - Travel & Training	ARFF Recertification, CPR, ETT, Statewide Aviation Meeting		20,000			
Total			20,000			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5400 UNIFORM ALLOWANCE	463	2,000	2,000	2,000	0	0
6010 SUPPLIES	534	1,800	1,800	1,800	0	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6011 OPERATING SUPPLIES	113,327	70,000	70,000	120,000	50,000	71.4%
[Entity] - Budget Detail Desc.	Note		Total			
[400-60-000] - Operating Supplies	Urea (runway de-icing chemical), ice melt, snow equipment brooms		120,000			
Total			120,000			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6030 PUBLISHING EXPENSE	84	0	0	0	0	0
6085 LICENSES/FEES/PERMITS	920	0	485	1,000	1,000	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	2,880	9,000	9,000	9,000	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[400-60-000] - Contractual Services	Alarm testing & Monitoring		9,000			
Total			9,000			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6100 INSURANCE	59,592	58,000	58,000	58,000	0	0
6110 MEDICAL EXPENSE	142	300	0	300	0	0
6310 ELECTRICITY	36,359	34,000	30,000	40,000	6,000	17.6%
6330 TELEPHONE	778	500	900	900	400	80%
6331 LONG DISTANCE	13	100	100	100	0	0
6350 LANDFILL FEES	148	2,000	2,000	2,000	0	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6410 DOCK MAINTENANCE	317	1,500	1,500	1,500	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[400-60-000] - Dock Maintenance	Float plane dock & pullout, Walkway		1,500			
Total			1,500			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6420 FIELD MAINTENANCE	17,538	8,000	15,000	20,000	12,000	150%
[Entity] - Budget Detail Desc.	Note		Total			
[400-60-000] - Field Maintenance	Runway lighting, painting, patching, brush cutting		20,000			
Total			20,000			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6430 BUILDING MAINTENANCE	11,188	20,000	20,000	20,000	0	0
6431 HEATING FUEL	13,248	14,000	20,000	28,000	14,000	100%
6450 EQUIPMENT MAINTENANCE	10,722	5,000	5,000	15,000	10,000	200%
6460 VEHICLE MAINTENANCE	27,530	23,000	23,000	23,000	0	0

KETCHIKAN GATEWAY BOROUGH

FY 2023

400-60-000 - AIRPORT - FIELD

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6461 VEHICLE FUEL & OIL	32,448	42,000	70,000	65,000	23,000	54.8%
[Entity] - Budget Detail Desc.	Note		Total			
[400-60-000] - Vehicle Fuel & Oil		Anticipated oil cost increase	65,000			
Total	65,000					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6475 AIRPORT PARKING LOT MAINT	0	20,000	20,000	0	(20,000)	(100%)
6525 SMALL EQUIPMENT PURCHASES	2,330	4,000	7,100	4,000	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6530 EQUIPMENT PURCHASE	0	30,000	30,000	35,000	5,000	16.7%
[Entity] - Budget Detail Desc.	Note		Total			
[400-60-000] - Equipment Purchase		Warehouse forklift	35,000			
Total	35,000					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
OPERATING EXPENSES	1,312,240	1,377,563	867,885	1,643,347	265,784	19.3%
6130 ADMINISTRATIVE FEES	71,006	68,426	68,426	82,167	13,742	20.1%
NON OPERATING EXPENSES	71,006	68,426	68,426	82,167	13,742	20.1%
TOTAL APPROPRIATIONS	1,383,246	1,445,988	936,311	1,725,514	279,526	19.3%



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KETCHIKAN GATEWAY BOROUGH

FY 2023

400-61-000 - AIRPORT - TERMINAL

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	408,440	424,841	411,000	452,228	27,386	6.4%
5110 OVERTIME PAY	44,807	62,487	70,000	55,000	(7,487)	(12%)
5120 TEMPORARY PAY	0	7,000	7,000	20,000	13,000	185.7%
5200 TAXES/BENEFITS	397,508	424,239	0	470,069	45,829	10.8%
5300 TRAVEL & TRAINING	85	1,800	1,800	2,000	200	11.1%
5400 UNIFORM ALLOWANCE	722	3,000	3,000	3,000	0	0
6010 SUPPLIES	463	600	600	600	0	0
6011 OPERATING SUPPLIES	22,660	40,000	60,000	60,000	20,000	50%
6075 SECURITY SCREENING EXPENSE	925	2,000	2,500	2,000	0	0
6090 CONTRACTUAL SERVICES	20,134	20,000	20,000	76,000	56,000	280%
6100 INSURANCE	15,357	16,000	16,000	16,000	0	0
6110 MEDICAL EXPENSE	0	500	500	500	0	0
6310 ELECTRICITY	86,740	105,000	105,000	105,000	0	0
6320 WATER	39,375	32,000	32,000	32,000	0	0
6330 TELEPHONE	388	4,000	500	4,000	0	0
6331 LONG DISTANCE	1	200	200	200	0	0
6340 SEWER	29,008	30,000	30,000	20,000	(10,000)	(33.3%)
6350 LANDFILL FEES	6,146	5,000	10,000	15,000	10,000	200%
6430 BUILDING MAINTENANCE	12,581	30,000	30,000	15,000	(15,000)	(50%)
6431 HEATING FUEL	55,321	55,000	75,000	100,000	45,000	81.8%
6450 EQUIPMENT MAINTENANCE	180	500	600	500	0	0
6460 VEHICLE MAINTENANCE	157	0	10	0	0	0
6475 AIRPORT PARKING LOT MAINT	616	2,500	2,500	22,500	20,000	800%
6525 SMALL EQUIPMENT PURCHASES	3,978	3,000	7,700	3,000	0	0
6530 EQUIPMENT PURCHASE	0	2,000	2,000	7,000	5,000	250%
6540 CAPITAL IMPROVEMENTS	0	0	0	1,125,000	1,125,000	0
OPERATING EXPENSES	1,145,593	1,271,668	887,910	2,606,596	1,334,929	105%
6130 ADMINISTRATIVE FEES	62,096	62,550	62,550	130,330	67,780	108.4%
6140 DEBT SERVICE	0	68,825	68,825	58,171	(10,654)	(15.5%)
NON OPERATING EXPENSES	62,096	131,375	131,375	188,501	57,126	43.5%
TOTAL APPROPRIATIONS	1,207,689	1,403,043	1,019,285	2,795,097	1,392,055	99.2%

KETCHIKAN GATEWAY BOROUGH

FY 2023

400-61-000 - AIRPORT - TERMINAL

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	408,440	424,841	411,000	452,228	27,386	6.4%
5110 OVERTIME PAY	44,807	62,487	70,000	55,000	(7,487)	(12%)
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5120 TEMPORARY PAY	0	7,000	7,000	20,000	13,000	185.7%
[Entity] - Budget Detail Desc.	Note		Total			
[400-61-000] - Temporary Pay	Potential temp LEO		20,000			
Total			20,000			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5200 TAXES/BENEFITS	397,508	424,239	0	470,069	45,829	10.8%
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5300 TRAVEL & TRAINING	85	1,800	1,800	2,000	200	11.1%
[Entity] - Budget Detail Desc.	Note		Total			
[400-61-000] - Travel & Training	Police certifications, ETT training		2,000			
Total			2,000			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5400 UNIFORM ALLOWANCE	722	3,000	3,000	3,000	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[400-61-000] - Uniform Allowance	Janitor & police uniforms		3,000			
Total			3,000			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6010 SUPPLIES	463	600	600	600	0	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6011 OPERATING SUPPLIES	22,660	40,000	60,000	60,000	20,000	50%
[Entity] - Budget Detail Desc.	Note		Total			
[400-61-000] - Operating Supplies	Janitorial & terminal restroom supplies - anticipated cost increase		60,000			
Total			60,000			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6075 SECURITY SCREENING EXPENSE	925	2,000	2,500	2,000	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[400-61-000] - Security Screening Expense	FBI Background checks		2,000			
Total			2,000			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	20,134	20,000	20,000	76,000	56,000	280%
[Entity] - Budget Detail Desc.	Note		Total			
[400-61-000] - Contractual Services	Alarm monitoring and testing, elevator maintenance		25,000			
[400-61-000] - PFC Application #3			51,000			
Total			76,000			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6100 INSURANCE	15,357	16,000	16,000	16,000	0	0
6110 MEDICAL EXPENSE	0	500	500	500	0	0
6310 ELECTRICITY	86,740	105,000	105,000	105,000	0	0
6320 WATER	39,375	32,000	32,000	32,000	0	0
6330 TELEPHONE	388	4,000	500	4,000	0	0
6331 LONG DISTANCE	1	200	200	200	0	0
6340 SEWER	29,008	30,000	30,000	20,000	(10,000)	(33.3%)
6350 LANDFILL FEES	6,146	5,000	10,000	15,000	10,000	200%
6430 BUILDING MAINTENANCE	12,581	30,000	30,000	15,000	(15,000)	(50%)

KETCHIKAN GATEWAY BOROUGH

FY 2023

400-61-000 - AIRPORT - TERMINAL

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6431 HEATING FUEL	55,321	55,000	75,000	100,000	45,000	81.8%
[Entity] - Budget Detail Desc.	Note		Total			
[400-61-000] - Heating Fuel		Anticipated fuel cost increase	100,000			
Total	100,000					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6450 EQUIPMENT MAINTENANCE	180	500	600	500	0	0
6460 VEHICLE MAINTENANCE	157	0	10	0	0	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6475 AIRPORT PARKING LOT MAINT	616	2,500	2,500	22,500	20,000	800%
[Entity] - Budget Detail Desc.	Note		Total			
[400-61-000] - Airport Parking Lot Maintenance		Moved budget from 60-Field to 61-Terminal. Line striping, ice melt, patching, lighting	22,500			
Total	22,500					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6525 SMALL EQUIPMENT PURCHASES	3,978	3,000	7,700	3,000	0	0
6530 EQUIPMENT PURCHASE	0	2,000	2,000	7,000	5,000	250%
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6540 CAPITAL IMPROVEMENTS	0	0	0	1,125,000	1,125,000	0
[Entity] - Budget Detail Desc.	Note		Total			
[400-61-000] - Covered walkway to seaplane float		Reimbursed by PFC	1,100,000			
[400-61-000] - Design contract for seaplane walkway		Roll over - under contract	25,000			
Total	1,125,000					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
OPERATING EXPENSES	1,145,593	1,271,668	887,910	2,606,596	1,334,929	105%
6130 ADMINISTRATIVE FEES	62,096	62,550	62,550	130,330	67,780	108.4%
6140 DEBT SERVICE	0	68,825	68,825	58,171	(10,654)	(15.5%)
NON OPERATING EXPENSES	62,096	131,375	131,375	188,501	57,126	43.5%
TOTAL APPROPRIATIONS	1,207,689	1,403,043	1,019,285	2,795,097	1,392,055	99.2%



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KETCHIKAN GATEWAY BOROUGH

FY 2023

400-62-000 - AIRPORT - FERRY

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	556,120	544,347	400,000	557,142	12,795	2.4%
5110 OVERTIME PAY	131,868	139,105	130,000	140,000	895	0.6%
5120 TEMPORARY PAY	0	0	10,000	20,000	20,000	0
5160 CALL OUT PAY	197	0	0	0	0	0
5200 TAXES/BENEFITS	571,544	567,123	500,000	577,277	10,154	1.8%
5300 TRAVEL & TRAINING	85	400	400	400	0	0
5400 UNIFORM ALLOWANCE	210	1,800	1,800	1,800	0	0
6010 SUPPLIES	927	1,600	1,600	1,600	0	0
6011 OPERATING SUPPLIES	7,522	5,500	6,500	5,500	0	0
6085 LICENSES/FEES/PERMITS	0	0	450	500	500	0
6090 CONTRACTUAL SERVICES	43,241	50,000	50,000	50,000	0	0
6100 INSURANCE	169,153	172,000	172,000	172,000	0	0
6110 MEDICAL EXPENSE	0	500	500	500	0	0
6330 TELEPHONE	388	400	400	400	0	0
6410 DOCK MAINTENANCE	6,761	7,000	7,000	10,000	3,000	42.9%
6430 BUILDING MAINTENANCE	220	1,000	1,000	1,000	0	0
6450 EQUIPMENT MAINTENANCE	822	500	1,000	500	0	0
6460 VEHICLE MAINTENANCE	0	600	600	600	0	0
6461 VEHICLE FUEL & OIL	147,914	225,000	225,000	350,000	125,000	55.6%
6470 FERRY MAINTENANCE	194,815	265,000	265,000	300,000	35,000	13.2%
6475 AIRPORT PARKING LOT MAINT	0	0	300	0	0	0
6525 SMALL EQUIPMENT PURCHASES	3,318	4,000	4,000	6,000	2,000	50%
OPERATING EXPENSES	1,835,105	1,985,875	1,777,550	2,195,219	209,344	10.5%
6130 ADMINISTRATIVE FEES	98,618	96,821	96,821	109,761	12,940	13.4%
6610 TRANSFERS OUT - SEWER FEES	7,000	7,000	7,000	7,000	0	0
6700 BAD DEBT EXPENSE	11,538	0	0	0	0	0
NON OPERATING EXPENSES	117,156	103,821	103,821	116,761	12,940	12.5%
TOTAL APPROPRIATIONS	1,952,261	2,089,696	1,881,371	2,311,980	222,284	10.6%

KETCHIKAN GATEWAY BOROUGH

FY 2023

400-62-000 - AIRPORT - FERRY

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	556,120	544,347	400,000	557,142	12,795	2.4%
5110 OVERTIME PAY	131,868	139,105	130,000	140,000	895	0.6%
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5120 TEMPORARY PAY	0	0	10,000	20,000	20,000	0
[Entity] - Budget Detail Desc.	Note		Total			
[400-62-000] - Temporary Pay	Seasonal Deckhand		20,000			
Total			20,000			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5160 CALL OUT PAY	197	0	0	0	0	0
5200 TAXES/BENEFITS	571,544	567,123	500,000	577,277	10,154	1.8%
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5300 TRAVEL & TRAINING	85	400	400	400	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[400-62-000] - Travel & Training	Required CPR & first aid training		400			
Total			400			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5400 UNIFORM ALLOWANCE	210	1,800	1,800	1,800	0	0
6010 SUPPLIES	927	1,600	1,600	1,600	0	0
6011 OPERATING SUPPLIES	7,522	5,500	6,500	5,500	0	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6085 LICENSES/FEES/PERMITS	0	0	450	500	500	0
[Entity] - Budget Detail Desc.	Note		Total			
[400-62-000] - Validated(3/22/2022)	Vessel documentation & certifications for coast guard		500			
Total			500			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	43,241	50,000	50,000	50,000	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[400-62-000] - Contractual Services	Scheduled engine maintenance		50,000			
Total			50,000			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6100 INSURANCE	169,153	172,000	172,000	172,000	0	0
6110 MEDICAL EXPENSE	0	500	500	500	0	0
6330 TELEPHONE	388	400	400	400	0	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6410 DOCK MAINTENANCE	6,761	7,000	7,000	10,000	3,000	42.9%
[Entity] - Budget Detail Desc.	Note		Total			
[400-62-000] - Dock Maintenance	Ferry berth repairs & maintenance		10,000			
Total			10,000			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6430 BUILDING MAINTENANCE	220	1,000	1,000	1,000	0	0
6450 EQUIPMENT MAINTENANCE	822	500	1,000	500	0	0
6460 VEHICLE MAINTENANCE	0	600	600	600	0	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6461 VEHICLE FUEL & OIL	147,914	225,000	225,000	350,000	125,000	55.6%
[Entity] - Budget Detail Desc.	Note		Total			
[400-62-000] - Vehicle Fuel & Oil	Anticipated fuel cost increase		350,000			
Total			350,000			

KETCHIKAN GATEWAY BOROUGH

FY 2023

400-62-000 - AIRPORT - FERRY

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6470 FERRY MAINTENANCE	194,815	265,000	265,000	300,000	35,000	13.2%

[Entity] - Budget Detail Desc.	Note	Total
[400-62-000] - Ferry Maintenance	Engine overhaul, dry dock, general maintenance	300,000
Total		300,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6475 AIRPORT PARKING LOT MAINT	0	0	300	0	0	0
6525 SMALL EQUIPMENT PURCHASES	3,318	4,000	4,000	6,000	2,000	50%
OPERATING EXPENSES	1,835,105	1,985,875	1,777,550	2,195,219	209,344	10.5%
6130 ADMINISTRATIVE FEES	98,618	96,821	96,821	109,761	12,940	13.4%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6610 TRANSFERS OUT - SEWER FEES	7,000	7,000	7,000	7,000	0	0

[Entity] - Budget Detail Desc.	Note	Total
[400-62-000] - Sewer Fees		7,000
Total		7,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6700 BAD DEBT EXPENSE	11,538	0	0	0	0	0
NON OPERATING EXPENSES	117,156	103,821	103,821	116,761	12,940	12.5%
TOTAL APPROPRIATIONS	1,952,261	2,089,696	1,881,371	2,311,980	222,284	10.6%



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KETCHIKAN GATEWAY BOROUGH
FY 2023
400-63-000 - AIRPORT - ADMINISTRATION

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	284,190	253,440	215,000	193,065	(60,374)	(23.8%)
5110 OVERTIME PAY	8,477	5,000	6,000	5,000	0	0
5200 TAXES/BENEFITS	195,117	202,462	0	155,239	(47,223)	(23.3%)
5300 TRAVEL & TRAINING	2,000	7,000	2,500	4,000	(3,000)	(42.9%)
6010 SUPPLIES	535	1,000	1,000	1,000	0	0
6011 OPERATING SUPPLIES	420	1,000	1,000	1,000	0	0
6020 DUES & PUBLICATIONS	993	600	600	1,000	400	66.7%
6030 PUBLISHING EXPENSE	342	0	115	400	400	0
6032 BANKING FEES	32,378	30,000	50,000	50,000	20,000	66.7%
6045 MEETING/TRAINING FOOD	129	250	250	250	0	0
6070 POSTAGE EXPENSE	36	200	200	200	0	0
6090 CONTRACTUAL SERVICES	120,232	50,000	64,000	101,000	51,000	102%
6330 TELEPHONE	12,686	12,000	12,000	13,000	1,000	8.3%
6331 LONG DISTANCE	84	100	100	100	0	0
6370 MILEAGE REIMBURSEMENT	17	250	250	0	(250)	(100%)
6450 EQUIPMENT MAINTENANCE	0	1,000	1,000	1,000	0	0
6525 SMALL EQUIPMENT PURCHASES	1,249	1,500	1,500	1,500	0	0
OPERATING EXPENSES	658,885	565,802	355,515	527,755	(38,047)	(6.7%)
6130 ADMINISTRATIVE FEES	39,627	27,801	27,801	26,388	(1,413)	(5.1%)
NON OPERATING EXPENSES	39,627	27,801	27,801	26,388	(1,413)	(5.1%)
TOTAL APPROPRIATIONS	698,512	593,603	383,316	554,142	(39,461)	(6.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2023
400-63-000 - AIRPORT - ADMINISTRATION

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	284,190	253,440	215,000	193,065	(60,374)	(23.8%)
5110 OVERTIME PAY	8,477	5,000	6,000	5,000	0	0
5200 TAXES/BENEFITS	195,117	202,462	0	155,239	(47,223)	(23.3%)

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5300 TRAVEL & TRAINING	2,000	7,000	2,500	4,000	(3,000)	(42.9%)

[Entity] - Budget Detail Desc.	Note	Total
[400-63-000] - Travel & Training	AIP, PFC training, Maintenance & Ops Conference	4,000
Total		4,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6010 SUPPLIES	535	1,000	1,000	1,000	0	0
6011 OPERATING SUPPLIES	420	1,000	1,000	1,000	0	0
6020 DUES & PUBLICATIONS	993	600	600	1,000	400	66.7%
6030 PUBLISHING EXPENSE	342	0	115	400	400	0
6032 BANKING FEES	32,378	30,000	50,000	50,000	20,000	66.7%
6045 MEETING/TRAINING FOOD	129	250	250	250	0	0
6070 POSTAGE EXPENSE	36	200	200	200	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	120,232	50,000	64,000	101,000	51,000	102%

[Entity] - Budget Detail Desc.	Note	Total
[400-63-000] - Contractual Services		50,000
[400-63-000] - PFC Application #3		51,000
Total		101,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6330 TELEPHONE	12,686	12,000	12,000	13,000	1,000	8.3%
6331 LONG DISTANCE	84	100	100	100	0	0
6370 MILEAGE REIMBURSEMENT	17	250	250	0	(250)	(100%)
6450 EQUIPMENT MAINTENANCE	0	1,000	1,000	1,000	0	0
6525 SMALL EQUIPMENT PURCHASES	1,249	1,500	1,500	1,500	0	0
OPERATING EXPENSES	658,885	565,802	355,515	527,755	(38,047)	(6.7%)
6130 ADMINISTRATIVE FEES	39,627	27,801	27,801	26,388	(1,413)	(5.1%)
NON OPERATING EXPENSES	39,627	27,801	27,801	26,388	(1,413)	(5.1%)
TOTAL APPROPRIATIONS	698,512	593,603	383,316	554,142	(39,461)	(6.6%)

KETCHIKAN GATEWAY BOROUGH

FY 2023

400-64-000 - AIRPORT - MURPHY'S LANDING

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6010 SUPPLIES	0	1,500	0	1,500	0	0
6310 ELECTRICITY	655	700	700	900	200	28.6%
6450 EQUIPMENT MAINTENANCE	113	3,000	3,000	3,000	0	0
OPERATING EXPENSES	768	5,200	3,700	5,400	200	3.8%
6130 ADMINISTRATIVE FEES	251	260	260	324	64	24.6%
NON OPERATING EXPENSES	251	260	260	324	64	24.6%
TOTAL APPROPRIATIONS	1,020	5,460	3,960	5,724	264	4.8%

KETCHIKAN GATEWAY BOROUGH
 FY 2023
 400-64-000 - AIRPORT - MURPHY'S LANDING

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6010 SUPPLIES	0	1,500	0	1,500	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6310 ELECTRICITY	655	700	700	900	200	28.6%

[Entity] - Budget Detail Desc.	Note	Total
[400-64-000] - Electricity	Anticipated cost increase	900
Total		900

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6450 EQUIPMENT MAINTENANCE	113	3,000	3,000	3,000	0	0
OPERATING EXPENSES	768	5,200	3,700	5,400	200	3.8%
6130 ADMINISTRATIVE FEES	251	260	260	324	64	24.6%
NON OPERATING EXPENSES	251	260	260	324	64	24.6%
TOTAL APPROPRIATIONS	1,020	5,460	3,960	5,724	264	4.8%

KETCHIKAN GATEWAY BOROUGH
 FY 2023
 400-65-000 - AIRPORT - REVILLA FERRY PARKING LOT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	32,478	41,945	42,000	89,610	47,665	113.6%
5110 OVERTIME PAY	554	6,000	3,500	6,000	0	0
5200 TAXES/BENEFITS	33,571	53,140	53,140	117,072	63,933	120.3%
6010 SUPPLIES	575	3,000	3,000	3,000	0	0
6011 OPERATING SUPPLIES	4,634	10,000	10,000	20,000	10,000	100%
6090 CONTRACTUAL SERVICES	6,720	4,000	6,000	25,500	21,500	537.5%
6100 INSURANCE	170	175	175	175	0	0
6310 ELECTRICITY	0	0	0	18,000	18,000	0
6320 WATER	0	0	0	6,000	6,000	0
6340 SEWER	0	0	0	5,500	5,500	0
6450 EQUIPMENT MAINTENANCE	32	4,000	4,000	4,000	0	0
6460 VEHICLE MAINTENANCE	0	2,500	2,500	2,500	0	0
6461 VEHICLE FUEL & OIL	0	4,000	0	4,000	0	0
6475 AIRPORT PARKING LOT MAINT	595	5,000	1,500	5,000	0	0
6525 SMALL EQUIPMENT PURCHASES	0	3,000	3,000	5,000	2,000	66.7%
6530 EQUIPMENT PURCHASE	0	32,000	10,000	50,000	18,000	56.2%
OPERATING EXPENSES	79,330	168,760	138,815	361,357	192,597	114.1%
6130 ADMINISTRATIVE FEES	8,474	8,438	8,438	18,068	9,630	114.1%
NON OPERATING EXPENSES	8,474	8,438	8,438	18,068	9,630	114.1%
TOTAL APPROPRIATIONS	87,804	177,198	147,253	379,425	202,227	114.1%

KETCHIKAN GATEWAY BOROUGH
FY 2023
400-65-000 - AIRPORT - REVILLA FERRY PARKING LOT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	32,478	41,945	42,000	89,610	47,665	113.6%
5110 OVERTIME PAY	554	6,000	3,500	6,000	0	0
5200 TAXES/BENEFITS	33,571	53,140	53,140	117,072	63,933	120.3%
6010 SUPPLIES	575	3,000	3,000	3,000	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6011 OPERATING SUPPLIES	4,634	10,000	10,000	20,000	10,000	100%

[Entity] - Budget Detail Desc.	Note	Total
[400-65-000] - Operating Supplies	Ice melt, janitorial supplies	20,000
Total		20,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	6,720	4,000	6,000	25,500	21,500	537.5%

[Entity] - Budget Detail Desc.	Note	Total
[400-65-000] - Contractual Services	Anticipated cost increase for new Auto-pay parking system, garbage service, alarm testing & monitoring for warming shelter	25,500
Total		25,500

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6100 INSURANCE	170	175	175	175	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6310 ELECTRICITY	0	0	0	18,000	18,000	0

[Entity] - Budget Detail Desc.	Note	Total
[400-65-000] - ELECTRICITY	Includes electric for the warming shelter, parking lot lighting, and cameras	18,000
Total		18,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6320 WATER	0	0	0	6,000	6,000	0
6340 SEWER	0	0	0	5,500	5,500	0
6450 EQUIPMENT MAINTENANCE	32	4,000	4,000	4,000	0	0
6460 VEHICLE MAINTENANCE	0	2,500	2,500	2,500	0	0
6461 VEHICLE FUEL & OIL	0	4,000	0	4,000	0	0
6475 AIRPORT PARKING LOT MAINT	595	5,000	1,500	5,000	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6525 SMALL EQUIPMENT PURCHASES	0	3,000	3,000	5,000	2,000	66.7%

[Entity] - Budget Detail Desc.	Note	Total
[400-65-000] - Small Equipment Purchases	Outfit new Revilla maintenance building	5,000
Total		5,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6530 EQUIPMENT PURCHASE	0	32,000	10,000	50,000	18,000	56.2%

[Entity] - Budget Detail Desc.	Note	Total
[400-65-000] - Maintenance vehicle	Roll over plus inflation	50,000
Total		50,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
OPERATING EXPENSES	79,330	168,760	138,815	361,357	192,597	114.1%
6130 ADMINISTRATIVE FEES	8,474	8,438	8,438	18,068	9,630	114.1%
NON OPERATING EXPENSES	8,474	8,438	8,438	18,068	9,630	114.1%
TOTAL APPROPRIATIONS	87,804	177,198	147,253	379,425	202,227	114.1%

KETCHIKAN GATEWAY BOROUGH
FY 2023
480 - WASTEWATER ENTERPRISE FUND

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	9,599,075	9,414,206	9,414,206	9,353,676	(60,530)	(0.6%)
4080 PENALTY & INTEREST - PROPERTY TAX	6,613	5,000	0	0	(5,000)	(100%)
PENALTY AND INTEREST	6,613	5,000	0	0	(5,000)	(100%)
4221 PERS ON BEHALF PAYMENTS	0	3,967	3,967	1,469	(2,498)	(63%)
4383 FROM OTHER GOVTS - NONGRANT	68,471	68,470	68,470	68,470	0	0
REVENUE FROM OTHER GOVTS	68,471	72,437	72,437	69,939	(2,498)	(3.4%)
4305 INTEREST INCOME	4,789	2,500	1,500	0	(2,500)	(100%)
INVESTMENT INCOME	4,789	2,500	1,500	0	(2,500)	(100%)
4358 WASTEWATER HOOK UP FEES	450	0	0	0	0	0
4362 EQUIPMENT REVENUE	1,569	0	0	0	0	0
4363 SEWER FEES	416,089	421,416	421,416	424,297	2,881	0.7%
4367 NONAREAWIDE OUTFALL FEES	27,926	21,216	21,216	21,488	272	1.3%
4371 SLUDGE DISPOSAL FEES	331,087	324,800	324,800	329,904	5,104	1.6%
4390 MISCELLANEOUS REVENUE	11,102	0	0	0	0	0
4800 CONTRIBUTED CAPITAL	33,019	0	0	0	0	0
SERVICE FEES	821,242	767,432	767,432	775,689	8,257	1.1%
4451 TRANSFERS IN - SEWER FEES	9,768	9,768	9,768	9,768	0	0
INTERFUND TRANSFERS	9,768	9,768	9,768	9,768	0	0
TOTAL REVENUES	910,882	857,137	851,137	855,396	(1,741)	(0.2%)
5100 EMPLOYEE WAGES	129,679	108,895	130,000	153,196	44,301	40.7%
5110 OVERTIME PAY	1,893	4,000	4,000	4,000	0	0
5120 TEMPORARY PAY	0	0	432	20,800	20,800	0
5200 TAXES/BENEFITS	92,518	78,411	93,607	102,340	23,928	30.5%
5300 TRAVEL & TRAINING	688	2,500	2,500	2,500	0	0
5400 UNIFORM ALLOWANCE	543	300	400	800	500	166.7%
6010 SUPPLIES	772	1,000	1,000	1,000	0	0
6011 OPERATING SUPPLIES	24,119	20,500	27,000	27,000	6,500	31.7%
6030 PUBLISHING EXPENSE	0	100	100	100	0	0
6060 RENTALS	0	1,500	1,500	1,500	0	0
6070 POSTAGE EXPENSE	102	500	500	500	0	0
6085 LICENSES/FEES/PERMITS	4,119	4,500	4,500	4,500	0	0
6090 CONTRACTUAL SERVICES	323,072	427,780	427,780	473,410	45,630	10.7%
6091 WATER TESTING	32,083	28,840	28,840	28,840	0	0
6100 INSURANCE	5,667	0	0	0	0	0
6110 MEDICAL EXPENSE	248	1,200	1,200	1,200	0	0
6310 ELECTRICITY	31,356	35,000	35,000	35,000	0	0
6330 TELEPHONE	2,058	2,500	2,500	3,280	780	31.2%
6350 LANDFILL FEES	1,329	250	250	250	0	0
6430 BUILDING MAINTENANCE	5,954	4,000	8,000	8,000	4,000	100%
6431 HEATING FUEL	4,668	5,500	8,000	7,500	2,000	36.4%
6441 ROAD MAINTENANCE	0	10,000	10,000	10,000	0	0
6450 EQUIPMENT MAINTENANCE	3,983	10,000	10,000	10,000	0	0
6460 VEHICLE MAINTENANCE	3,889	5,000	5,000	5,000	0	0
6461 VEHICLE FUEL & OIL	2,918	5,000	5,000	5,000	0	0
6525 SMALL EQUIPMENT PURCHASES	13,920	4,000	4,000	4,000	0	0
6530 EQUIPMENT PURCHASE	0	458,000	0	515,000	57,000	12.4%
OPERATING EXPENSES	685,577	1,219,277	811,109	1,424,716	205,439	16.8%
6130 ADMINISTRATIVE FEES	50,946	47,151	47,151	85,483	38,332	81.3%
6140 DEBT SERVICE	6,180	52,297	52,297	0	(52,297)	(100%)
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0
6770 DEPRECIATION - FERRY/MT. POINT	351,937	0	0	0	0	0
NON OPERATING EXPENSES	410,174	100,558	100,558	86,593	(13,965)	(13.9%)
TOTAL APPROPRIATIONS	1,095,751	1,319,834	911,667	1,511,309	191,474	14.5%
NET EXCESS REV OVER (UNDER) APP	(184,869)	(462,697)	(60,530)	(655,913)	(193,215)	41.8%
END ENDING FUND BALANCE	9,414,206	8,951,509	9,353,676	8,697,763	(253,745)	(2.8%)



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KETCHIKAN GATEWAY BOROUGH
FY 2023
480-10-001 - WASTEWATER TREATMENT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	113,237	79,565	110,000	107,258	27,693	34.8%
5110 OVERTIME PAY	1,608	3,000	3,000	4,000	1,000	33.3%
5120 TEMPORARY PAY	0	0	432	20,800	20,800	0
5200 TAXES/BENEFITS	81,933	55,900	80,502	71,640	15,741	28.2%
5300 TRAVEL & TRAINING	688	2,500	2,500	2,500	0	0
5400 UNIFORM ALLOWANCE	543	300	400	800	500	166.7%
6010 SUPPLIES	772	1,000	1,000	1,000	0	0
6011 OPERATING SUPPLIES	24,119	20,500	27,000	27,000	6,500	31.7%
6030 PUBLISHING EXPENSE	0	100	100	100	0	0
6060 RENTALS	0	1,500	1,500	1,500	0	0
6070 POSTAGE EXPENSE	102	500	500	500	0	0
6085 LICENSES/FEES/PERMITS	4,119	4,500	4,500	4,500	0	0
6090 CONTRACTUAL SERVICES	323,072	427,780	427,780	473,410	45,630	10.7%
6091 WATER TESTING	32,083	28,840	28,840	28,840	0	0
6100 INSURANCE	5,667	0	0	0	0	0
6110 MEDICAL EXPENSE	248	1,200	1,200	1,200	0	0
6310 ELECTRICITY	31,356	35,000	35,000	35,000	0	0
6330 TELEPHONE	2,058	2,500	2,500	3,280	780	31.2%
6350 LANDFILL FEES	1,329	250	250	250	0	0
6430 BUILDING MAINTENANCE	5,954	4,000	8,000	8,000	4,000	100%
6431 HEATING FUEL	4,668	5,500	8,000	7,500	2,000	36.4%
6441 ROAD MAINTENANCE	0	10,000	10,000	10,000	0	0
6450 EQUIPMENT MAINTENANCE	3,983	10,000	10,000	10,000	0	0
6460 VEHICLE MAINTENANCE	3,889	5,000	5,000	5,000	0	0
6461 VEHICLE FUEL & OIL	2,918	5,000	5,000	5,000	0	0
6525 SMALL EQUIPMENT PURCHASES	13,920	4,000	4,000	4,000	0	0
6530 EQUIPMENT PURCHASE	0	458,000	0	515,000	57,000	12.4%
OPERATING EXPENSES	658,265	1,166,435	777,004	1,348,079	181,644	15.6%
6130 ADMINISTRATIVE FEES	47,458	43,980	43,980	80,885	36,904	83.9%
6140 DEBT SERVICE	6,180	52,297	52,297	0	(52,297)	(100%)
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0
NON OPERATING EXPENSES	54,748	97,387	97,387	81,995	(15,393)	(15.8%)
TOTAL APPROPRIATIONS	713,014	1,263,822	874,391	1,430,073	166,251	13.2%

KETCHIKAN GATEWAY BOROUGH
FY 2023
480-10-001 - WASTEWATER TREATMENT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	113,237	79,565	110,000	107,258	27,693	34.8%
5110 OVERTIME PAY	1,608	3,000	3,000	4,000	1,000	33.3%
5120 TEMPORARY PAY	0	0	432	20,800	20,800	0
5200 TAXES/BENEFITS	81,933	55,900	80,502	71,640	15,741	28.2%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5300 TRAVEL & TRAINING	688	2,500	2,500	2,500	0	0

[Entity] - Budget Detail Desc.	Note	Total
[480-10-001] - CEU supplies and testing fees		2,500
Total		2,500

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5400 UNIFORM ALLOWANCE	543	300	400	800	500	166.7%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6010 SUPPLIES	772	1,000	1,000	1,000	0	0

[Entity] - Budget Detail Desc.	Note	Total
[480-10-001] - Safety	Gloves, respirators, goggles, etc.	1,000
Total		1,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6011 OPERATING SUPPLIES	24,119	20,500	27,000	27,000	6,500	31.7%
6030 PUBLISHING EXPENSE	0	100	100	100	0	0
6060 RENTALS	0	1,500	1,500	1,500	0	0
6070 POSTAGE EXPENSE	102	500	500	500	0	0
6085 LICENSES/FEES/PERMITS	4,119	4,500	4,500	4,500	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	323,072	427,780	427,780	473,410	45,630	10.7%

[Entity] - Budget Detail Desc.	Note	Total
[480-10-001] - Sludge Pumping - Waste Management	474 EDU X \$465	220,410
[480-10-001] - Basin Lighting		15,000
[480-10-001] - Sludge DIsposal	Full Cycle	170,000
[480-10-001] - MPWWTP Sludge Disposal	Regional Disposal	48,000
[480-10-001] - Misc Repairs	Electrical and/or Mechanical Contractors	10,000
[480-10-001] - SCADA Support		10,000
Total		473,410

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6091 WATER TESTING	32,083	28,840	28,840	28,840	0	0
6100 INSURANCE	5,667	0	0	0	0	0
6110 MEDICAL EXPENSE	248	1,200	1,200	1,200	0	0
6310 ELECTRICITY	31,356	35,000	35,000	35,000	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6330 TELEPHONE	2,058	2,500	2,500	3,280	780	31.2%

[Entity] - Budget Detail Desc.	Note	Total
[480-10-001] - Cell Phone	Utility Supervisor	2,500
[480-10-001] - Cell Phone	Utility Operator	780
Total		3,280

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6350 LANDFILL FEES	1,329	250	250	250	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6430 BUILDING MAINTENANCE	5,954	4,000	8,000	8,000	4,000	100%

[Entity] - Budget Detail Desc.	Note	Total
[480-10-001] - Annual Service and Inspection	Ketchikan Dray	500
[480-10-001] - Headworks Repairs		2,000
[480-10-001] - Circulating Pump		2,500
[480-10-001] - Misc Repairs		2,800
[480-10-001] - Annual Inspection and Certification	ADEC	200
Total		8,000

KETCHIKAN GATEWAY BOROUGH
FY 2023
480-10-001 - WASTEWATER TREATMENT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6431 HEATING FUEL	4,668	5,500	8,000	7,500	2,000	36.4%
6441 ROAD MAINTENANCE	0	10,000	10,000	10,000	0	0
6450 EQUIPMENT MAINTENANCE	3,983	10,000	10,000	10,000	0	0
6460 VEHICLE MAINTENANCE	3,889	5,000	5,000	5,000	0	0
6461 VEHICLE FUEL & OIL	2,918	5,000	5,000	5,000	0	0
6525 SMALL EQUIPMENT PURCHASES	13,920	4,000	4,000	4,000	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6530 EQUIPMENT PURCHASE	0	458,000	0	515,000	57,000	12.4%

[Entity] - Budget Detail Desc.	Note	Total
[480-10-001] - Vehicle Purchase	50% GF/25% WW/25% Water	10,000
[480-10-001] - Vactor Truck	FY 2022 Carryforward	505,000
Total		515,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
OPERATING EXPENSES	658,265	1,166,435	777,004	1,348,079	181,644	15.6%
6130 ADMINISTRATIVE FEES	47,458	43,980	43,980	80,885	36,904	83.9%
6140 DEBT SERVICE	6,180	52,297	52,297	0	(52,297)	(100%)
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0
NON OPERATING EXPENSES	54,748	97,387	97,387	81,995	(15,393)	(15.8%)
TOTAL APPROPRIATIONS	713,014	1,263,822	874,391	1,430,073	166,251	13.2%



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KETCHIKAN GATEWAY BOROUGH
 FY 2023
 480-10-002 - WASTEWATER COLLECTION

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	16,442	29,330	20,000	45,938	16,608	56.6%
5110 OVERTIME PAY	285	1,000	1,000	0	(1,000)	(100%)
5200 TAXES/BENEFITS	10,584	22,512	13,105	30,699	8,188	36.4%
OPERATING EXPENSES	27,312	52,842	34,105	76,637	23,795	45%
6130 ADMINISTRATIVE FEES	3,488	3,171	3,171	4,598	1,428	45%
NON OPERATING EXPENSES	3,488	3,171	3,171	4,598	1,428	45%
TOTAL APPROPRIATIONS	30,800	56,012	37,276	81,235	25,223	45%



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***OTHER FUND
SUMMARIES***

FY 2023



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KETCHIKAN GATEWAY BOROUGH

FY 2023

DEBT SERVICE FUND

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
FUND 250 - 2020 COP WHITE CLIFF (REFUNDING)						
4249 OTHER FINANCING SOURCES	2,720,000	0	0	0	0	0
4300 INTEREST SUBSIDY	4,424	0	0	0	0	0
4450 TRANSFERS IN - DEBT SERVICE	219,294	257,875	257,875	261,375	3,500	1.4%
250 2020 COP - WHITE CLIFF- REFUNDING,4991 BOND PREMIUM	586,408	0	0	0	0	0
TOTAL REVENUES	3,530,126	257,875	257,875	261,375	3,500	1.4%
6840 DEBT PRINCIPAL PAYMENTS	0	125,000	125,000	135,000	10,000	8%
6841 BOND ISSUANCE COSTS	21,709	0	0	0	0	0
6842 BOND DISCOUNT	10,092	0	0	0	0	0
6843 OTHER FINANCING USES	3,382,179	0	0	0	0	0
250 2020 COP - WHITE CLIFF- REFUNDING,6845 DEBT INTEREST EXPENSE	116,145	132,875	132,875	126,375	(6,500)	(4.9%)
TOTAL APPROPRIATIONS	3,530,126	257,875	257,875	261,375	3,500	1.4%
FUND 260 - 2020 G.O. BONDS (KAYHI ROOF REFUNDING)						
4249 OTHER FINANCING SOURCES	1,410,000	0	0	0	0	0
4450 TRANSFERS IN - DEBT SERVICE	271,511	274,250	274,250	268,125	(6,125)	(2.2%)
260 2020 GO Bonds - Kayhi Roof- Refunding,4991 BOND PREMIUM	174,305	0	0	0	0	0
TOTAL REVENUES	1,855,816	274,250	274,250	268,125	(6,125)	(2.2%)
6840 DEBT PRINCIPAL PAYMENTS	215,000	220,000	220,000	225,000	5,000	2.3%
6841 BOND ISSUANCE COSTS	8,478	0	0	0	0	0
6842 BOND DISCOUNT	4,210	0	0	0	0	0
6843 OTHER FINANCING USES	1,570,053	0	0	0	0	0
6845 DEBT INTEREST EXPENSE	58,075	54,250	54,250	43,125	(11,125)	(20.5%)
TOTAL APPROPRIATIONS	1,855,816	274,250	274,250	268,125	(6,125)	(2.2%)
FUND 265 - GO BONDS SERIES 2022 - FIELDS						
4450 TRANSFERS IN - DEBT SERVICE	0	0	0	459,500	459,500	0
TOTAL REVENUES	0	0	0	459,500	459,500	0
6840 DEBT PRINCIPAL PAYMENTS	0	0	0	130,000	130,000	0
6845 DEBT INTEREST EXPENSE	0	0	0	329,500	329,500	0
TOTAL APPROPRIATIONS	0	0	0	459,500	459,500	0
FUND 284 - AQUATIC CENTER 2009 SERIES 4						
284-10-002 AQUATIC CENTER 2009B TAXABLE,4450 TRANSFERS IN - DEBT SERVICE	1,392,985	1,338,312	1,338,312	1,335,214	(3,098)	(0.2%)
284-10-002 AQUATIC CENTER 2009B TAXABLE,4300 INTEREST SUBSIDY	338,405	384,330	384,330	371,893	(12,437)	(3.2%)
TOTAL REVENUES	1,731,390	1,722,642	1,722,642	1,707,107	(15,535)	(0.9%)
284-10-002 AQUATIC CENTER 2009B TAXABLE,6840 DEBT PRINCIPAL PAYMENTS	665,000	690,000	690,000	710,000	20,000	2.9%
284-10-002 AQUATIC CENTER 2009B TAXABLE,6845 DEBT INTEREST EXPENSE	1,066,390	1,032,642	1,032,642	997,107	(35,535)	(3.4%)
TOTAL APPROPRIATIONS	1,731,390	1,722,642	1,722,642	1,707,107	(15,535)	(0.9%)
FUND 288-10-000 - G.O. BONDS 2011 THREE						
4450 TRANSFERS IN - DEBT SERVICE	616,875	614,000	614,000	609,875	(4,125)	(0.7%)
TOTAL REVENUES	616,875	614,000	614,000	609,875	(4,125)	(0.7%)
6840 DEBT PRINCIPAL PAYMENTS	545,000	570,000	570,000	595,000	25,000	4.4%
6845 DEBT INTEREST EXPENSE	71,875	44,000	44,000	14,875	(29,125)	(66.2%)
TOTAL APPROPRIATIONS	616,875	614,000	614,000	609,875	(4,125)	(0.7%)
FUND 291 - 2013 G.O. BONDS						
291 SCHOOL FACILITY IMPROVEMENTS,4450 TRANSFERS IN - DEBT SERVICE	607,600	611,000	611,000	608,400	(2,600)	(0.4%)
TOTAL REVENUES	607,600	611,000	611,000	608,400	(2,600)	(0.4%)
291 SCHOOL FACILITY IMPROVEMENTS,6840 DEBT PRINCIPAL PAYMENTS	540,000	565,000	565,000	585,000	20,000	3.5%
291 SCHOOL FACILITY IMPROVEMENTS,6845 DEBT INTEREST EXPENSE	67,600	46,000	46,000	23,400	(22,600)	(49.1%)
TOTAL APPROPRIATIONS	607,600	611,000	611,000	608,400	(2,600)	(0.4%)



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KETCHIKAN GATEWAY BOROUGH
 FY 2023
 550 - MERITAIN - SCHOOL DISTRICT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
4390 MISCELLANEOUS REVENUE	933,524	0	0	0	0	0
4405 STOP LOSS PROCEEDS - MERITAIN	849,946	450,000	450,000	450,000	0	0
SERVICE FEES	1,783,470	450,000	450,000	450,000	0	0
4410 PREMIUM RESERVE	6,739,745	5,900,000	7,055,463	6,000,000	100,000	1.7%
INTERFUND TRANSFERS	6,739,745	5,900,000	7,055,463	6,000,000	100,000	1.7%
TOTAL REVENUES	8,523,215	6,350,000	7,505,463	6,450,000	100,000	1.6%
5201 CLAIMS PAID	7,061,574	5,800,000	4,500,433	5,250,000	(550,000)	(9.5%)
5202 FIXED INSURANCE COSTS	1,461,641	1,600,000	1,257,319	1,200,000	(400,000)	(25%)
OPERATING EXPENSES	8,523,215	7,400,000	5,757,752	6,450,000	(950,000)	(12.8%)
TOTAL APPROPRIATIONS	8,523,215	7,400,000	5,757,752	6,450,000	(950,000)	(12.8%)
NET EXCESS REV OVER (UNDER) APP	0	(1,050,000)	1,747,711	0	1,050,000	(100%)
END ENDING FUND BALANCE	0	(1,050,000)	1,747,711	0	1,050,000	(100%)



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KETCHIKAN GATEWAY BOROUGH

FY 2023

555 - MERITAIN - BOROUGH

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	(846,306)	(1,113,575)	(1,113,575)	(188,634)	924,941	(83.1%)
4405 STOP LOSS PROCEEDS - MERITAIN	391,517	450,000	0	0	(450,000)	(100%)
SERVICE FEES	391,517	450,000	0	0	(450,000)	(100%)
4410 PREMIUM RESERVE	2,900,512	3,118,800	4,164,000	3,565,080	446,280	14.3%
4411 PREMIUM RESERVE - IBEW	397,872	412,692	422,892	433,092	20,400	4.9%
INTERFUND TRANSFERS	3,298,384	3,531,492	4,586,892	3,998,172	466,680	13.2%
TOTAL REVENUES	3,689,901	3,981,492	4,586,892	3,998,172	16,680	0.4%
5201 CLAIMS PAID	2,999,131	2,814,142	2,782,059	2,980,778	166,636	5.9%
5202 FIXED INSURANCE COSTS	517,398	537,932	432,000	456,000	(81,932)	(15.2%)
5203 PREMIUMS PAID - IBEW	396,192	412,692	422,892	433,092	20,400	4.9%
6105 WELLNESS PLAN EXPENSE	44,450	20,000	25,000	30,000	10,000	50%
OPERATING EXPENSES	3,957,170	3,784,766	3,661,951	3,899,870	115,104	3%
TOTAL APPROPRIATIONS	3,957,170	3,784,766	3,661,951	3,899,870	115,104	3%
NET EXCESS REV OVER (UNDER) APP	(267,269)	196,726	924,941	98,302	(98,424)	(50%)
END ENDING FUND BALANCE	(1,113,575)	(916,849)	(188,634)	(90,332)	826,517	(90.1%)



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KETCHIKAN GATEWAY BOROUGH

FY 2023

701 - LAND TRUST

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	3,435,012	3,053,906	3,053,906	3,058,962	5,056	0.2%
4221 PERS ON BEHALF PAYMENTS	0	5,628	5,628	0	(5,628)	(100%)
REVENUE FROM OTHER GOVTS	0	5,628	5,628	0	(5,628)	(100%)
4305 INTEREST INCOME	25,599	10,000	14,628	15,000	5,000	50%
INVESTMENT INCOME	25,599	10,000	14,628	15,000	5,000	50%
4095 FORECLOSED PROPERTY SALES	2,000	15,000	71,006	0	(15,000)	(100%)
4096 PROPERTY SALES	80,383	50,000	0	50,000	0	0
4390 MISCELLANEOUS REVENUE	17,076	0	6,500	0	0	0
4525 WC LEASE AGREEMENT REVENUES	224,890	218,310	218,310	216,955	(1,355)	(0.6%)
4526 OTHER LEASE REVENUES	2,754	0	0	0	0	0
4527 TIDELAND LEASE REVENUES	21,548	16,238	16,238	16,238	0	0
SERVICE FEES	348,650	299,548	312,054	283,193	(16,355)	(5.5%)
4370 RENTAL INCOME	242,969	227,402	227,402	231,525	4,123	1.8%
INTERFUND TRANSFERS	242,969	227,402	227,402	231,525	4,123	1.8%
TOTAL REVENUES	617,218	542,578	559,712	529,718	(12,860)	(2.4%)
5100 EMPLOYEE WAGES	38,230	91,692	10,594	13,785	(77,907)	(85%)
5110 OVERTIME PAY	980	1,500	0	0	(1,500)	(100%)
5200 TAXES/BENEFITS	27,968	66,851	9,002	8,456	(58,395)	(87.4%)
6010 SUPPLIES	26	500	26	500	0	0
6030 PUBLISHING EXPENSE	164	1,000	0	1,000	0	0
6031 RECORDING FEES/TITLE REPORTS	0	1,000	0	1,000	0	0
6080 PROFESSIONAL SERVICES	1,525	2,750	0	0	(2,750)	(100%)
6085 LICENSES/FEES/PERMITS	1,540	501	500	500	(1)	(0.2%)
6090 CONTRACTUAL SERVICES	93,277	38,810	1,167	266,167	227,357	585.8%
6100 INSURANCE	20,263	0	0	0	0	0
6310 ELECTRICITY	82,359	75,000	0	0	(75,000)	(100%)
6320 WATER	7,868	8,000	0	0	(8,000)	(100%)
6330 TELEPHONE	1,769	2,078	78	0	(2,078)	(100%)
6340 SEWER	6,649	6,000	0	0	(6,000)	(100%)
6350 LANDFILL FEES	291	500	0	0	(500)	(100%)
6430 BUILDING MAINTENANCE	47,612	20,000	23,000	23,000	3,000	15%
6525 SMALL EQUIPMENT PURCHASES	2,833	1	0	0	(1)	(100%)
6540 CAPITAL IMPROVEMENTS	0	0	0	400,000	400,000	0
OPERATING EXPENSES	333,355	316,183	44,367	714,408	398,225	125.9%
6130 ADMINISTRATIVE FEES	20,283	18,556	18,556	18,864	309	1.7%
6600 TRANSFERS OUT - DEBT SERVICE	219,294	257,875	257,875	261,375	3,500	1.4%
6612 TRANSFERS OUT - GF	242,969	227,402	227,402	231,525	4,123	1.8%
6613 TRANSFERS OUT - SERVICE AREA	175,000	0	0	0	0	0
6650 TRANSFERS OUT - RENT	7,423	6,456	6,456	0	(6,456)	(100%)
NON OPERATING EXPENSES	664,969	510,289	510,289	511,764	1,476	0.3%
TOTAL APPROPRIATIONS	998,324	826,472	554,656	1,226,173	399,701	48.4%
NET EXCESS REV OVER (UNDER) APP	(381,106)	(283,894)	5,056	(696,455)	(412,561)	145.3%
END ENDING FUND BALANCE	3,053,906	2,770,012	3,058,962	2,362,507	(407,505)	(14.7%)



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KETCHIKAN GATEWAY BOROUGH

FY 2023

701-10-000 - LAND TRUST

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	27,668	73,232	10,594	0	(73,232)	(100%)
5110 OVERTIME PAY	0	500	0	0	(500)	(100%)
5200 TAXES/BENEFITS	21,350	62,636	9,002	0	(62,636)	(100%)
6010 SUPPLIES	26	500	26	500	0	0
6030 PUBLISHING EXPENSE	164	1,000	0	1,000	0	0
6031 RECORDING FEES/TITLE REPORTS	0	1,000	0	1,000	0	0
6085 LICENSES/FEES/PERMITS	500	500	500	500	0	0
6090 CONTRACTUAL SERVICES	522	1,167	1,167	51,167	50,000	4284.5%
6330 TELEPHONE	85	78	78	0	(78)	(100%)
OPERATING EXPENSES	50,315	140,613	21,367	54,167	(86,446)	(61.5%)
6130 ADMINISTRATIVE FEES	7,817	8,022	8,022	3,250	(4,772)	(59.5%)
6612 TRANSFERS OUT - GF	242,969	227,402	227,402	231,525	4,123	1.8%
6613 TRANSFERS OUT - SERVICE AREA	175,000	0	0	0	0	0
6650 TRANSFERS OUT - RENT	7,423	6,456	6,456	0	(6,456)	(100%)
NON OPERATING EXPENSES	433,209	241,880	241,880	234,775	(7,105)	(2.9%)
TOTAL APPROPRIATIONS	483,524	382,493	263,247	288,942	(93,551)	(24.5%)

KETCHIKAN GATEWAY BOROUGH

FY 2023

701-10-000 - LAND TRUST

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	27,668	73,232	10,594	0	(73,232)	(100%)
5110 OVERTIME PAY	0	500	0	0	(500)	(100%)
5200 TAXES/BENEFITS	21,350	62,636	9,002	0	(62,636)	(100%)
6010 SUPPLIES	26	500	26	500	0	0
6030 PUBLISHING EXPENSE	164	1,000	0	1,000	0	0
6031 RECORDING FEES/TITLE REPORTS	0	1,000	0	1,000	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6085 LICENSES/FEES/PERMITS	500	500	500	500	0	0

[Entity] - Budget Detail Desc.	Note	Total
[701-10-000] - AMHLT Annual Fee	Coast Guard Beach Trail Easement	500
Total		500

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	522	1,167	1,167	51,167	50,000	4284.5%

[Entity] - Budget Detail Desc.	Note	Total
[701-10-000] - Janitorial		1,167
[701-10-000] - Subdivision - to be approved by the Assembly	FY2023 CIP	50,000
Total		51,167

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6330 TELEPHONE	85	78	78	0	(78)	(100%)
OPERATING EXPENSES	50,315	140,613	21,367	54,167	(86,446)	(61.5%)
6130 ADMINISTRATIVE FEES	7,817	8,022	8,022	3,250	(4,772)	(59.5%)
6612 TRANSFERS OUT - GF	242,969	227,402	227,402	231,525	4,123	1.8%
6613 TRANSFERS OUT - SERVICE AREA	175,000	0	0	0	0	0
6650 TRANSFERS OUT - RENT	7,423	6,456	6,456	0	(6,456)	(100%)
NON OPERATING EXPENSES	433,209	241,880	241,880	234,775	(7,105)	(2.9%)
TOTAL APPROPRIATIONS	483,524	382,493	263,247	288,942	(93,551)	(24.5%)

KETCHIKAN GATEWAY BOROUGH

FY 2023

701-10-010 - LAND TRUST WHITE CLIFF

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	10,563	18,460	0	13,785	(4,675)	(25.3%)
5110 OVERTIME PAY	980	1,000	0	0	(1,000)	(100%)
5200 TAXES/BENEFITS	6,617	4,215	0	8,456	4,241	100.6%
6080 PROFESSIONAL SERVICES	1,525	2,750	0	0	(2,750)	(100%)
6085 LICENSES/FEE/PERMITS	1,040	1	0	0	(1)	(100%)
6090 CONTRACTUAL SERVICES	92,755	37,643	0	215,000	177,357	471.2%
6100 INSURANCE	20,263	0	0	0	0	0
6310 ELECTRICITY	82,359	75,000	0	0	(75,000)	(100%)
6320 WATER	7,868	8,000	0	0	(8,000)	(100%)
6330 TELEPHONE	1,685	2,000	0	0	(2,000)	(100%)
6340 SEWER	6,649	6,000	0	0	(6,000)	(100%)
6350 LANDFILL FEES	291	500	0	0	(500)	(100%)
6430 BUILDING MAINTENANCE	47,612	20,000	23,000	23,000	3,000	15%
6525 SMALL EQUIPMENT PURCHASES	2,833	1	0	0	(1)	(100%)
6540 CAPITAL IMPROVEMENTS	0	0	0	400,000	400,000	0
OPERATING EXPENSES	283,040	175,570	23,000	660,241	484,671	276.1%
6130 ADMINISTRATIVE FEES	12,466	10,534	10,534	15,614	5,080	48.2%
6600 TRANSFERS OUT - DEBT SERVICE	219,294	257,875	257,875	261,375	3,500	1.4%
NON OPERATING EXPENSES	231,760	268,409	268,409	276,989	8,580	3.2%
TOTAL APPROPRIATIONS	514,800	443,979	291,409	937,231	493,252	111.1%

KETCHIKAN GATEWAY BOROUGH
FY 2023
701-10-010 - LAND TRUST WHITE CLIFF

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	10,563	18,460	0	13,785	(4,675)	(25.3%)
5110 OVERTIME PAY	980	1,000	0	0	(1,000)	(100%)
5200 TAXES/BENEFITS	6,617	4,215	0	8,456	4,241	100.6%
6080 PROFESSIONAL SERVICES	1,525	2,750	0	0	(2,750)	(100%)
6085 LICENSES/FEES/PERMITS	1,040	1	0	0	(1)	(100%)

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	92,755	37,643	0	215,000	177,357	471.2%

[Entity] - Budget Detail Desc.	Note	Total
[701-10-010] - Security Service	Daily Security	115,000
[701-10-010] - Security Service	Public Meetings	15,000
[701-10-010] - Arctic Entry Construction		50,000
[701-10-010] - Paving		35,000
Total		215,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6100 INSURANCE	20,263	0	0	0	0	0
6310 ELECTRICITY	82,359	75,000	0	0	(75,000)	(100%)
6320 WATER	7,868	8,000	0	0	(8,000)	(100%)
6330 TELEPHONE	1,685	2,000	0	0	(2,000)	(100%)
6340 SEWER	6,649	6,000	0	0	(6,000)	(100%)
6350 LANDFILL FEES	291	500	0	0	(500)	(100%)
6430 BUILDING MAINTENANCE	47,612	20,000	23,000	23,000	3,000	15%
6525 SMALL EQUIPMENT PURCHASES	2,833	1	0	0	(1)	(100%)

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6540 CAPITAL IMPROVEMENTS	0	0	0	400,000	400,000	0

[Entity] - Budget Detail Desc.	Note	Total
[701-10-010] - 2nd Floor Buildout		400,000
Total		400,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
OPERATING EXPENSES	283,040	175,570	23,000	660,241	484,671	276.1%
6130 ADMINISTRATIVE FEES	12,466	10,534	10,534	15,614	5,080	48.2%
6600 TRANSFERS OUT - DEBT SERVICE	219,294	257,875	257,875	261,375	3,500	1.4%
NON OPERATING EXPENSES	231,760	268,409	268,409	276,989	8,580	3.2%
TOTAL APPROPRIATIONS	514,800	443,979	291,409	937,231	493,252	111.1%

KETCHIKAN GATEWAY BOROUGH
FY 2023
705 - COMMER PASSENGER VESSEL FUND

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	3,536,998	2,533,933	2,533,933	1,971,163	(562,770)	(22.2%)
4255 COMMERCIAL PASSENGER VESSEL TAX	0	0	314,783	3,062,500	3,062,500	0
REVENUE FROM OTHER GOVTS	0	0	314,783	3,062,500	3,062,500	0
4305 INTEREST INCOME	15,931	13,000	10,240	12,000	(1,000)	(7.7%)
INVESTMENT INCOME	15,931	13,000	10,240	12,000	(1,000)	(7.7%)
TOTAL REVENUES	15,931	13,000	325,023	3,074,500	3,061,500	23550%
6060 RENTALS	0	8,523	0	0	(8,523)	(100%)
6080 PROFESSIONAL SERVICES	4,078	170,545	110,545	260,000	89,455	52.5%
6090 CONTRACTUAL SERVICES	385,448	241,080	241,080	476,600	235,520	97.7%
6525 SMALL EQUIPMENT PURCHASES	0	0	0	10,000	10,000	0
6540 CAPITAL IMPROVEMENTS	0	260,313	0	555,982	295,669	113.6%
OPERATING EXPENSES	389,526	680,461	351,625	1,302,582	622,121	91.4%
6130 ADMINISTRATIVE FEES	0	0	0	78,155	78,155	0
6601 TRANSFERS OUT - AIRPORT	34,698	0	0	0	0	0
6602 TRANSFERS OUT - TRANSIT SUBSIDY	360,236	460,755	460,755	820,047	359,292	78%
6612 TRANSFERS OUT - GF	68,136	75,413	75,413	218,263	142,850	189.4%
6613 TRANSFERS OUT - SERVICE AREA	166,400	0	0	375,000	375,000	0
NON OPERATING EXPENSES	629,470	536,168	536,168	1,491,465	955,297	178.2%
TOTAL APPROPRIATIONS	1,018,996	1,216,629	887,793	2,794,047	1,577,418	129.7%
NET EXCESS REV OVER (UNDER) APP	(1,003,065)	(1,203,629)	(562,770)	280,453	1,484,082	(123.3%)
END ENDING FUND BALANCE	2,533,933	1,330,304	1,971,163	2,251,616	921,312	69.3%

KETCHIKAN GATEWAY BOROUGH
FY 2023
705 - COMMER PASSENGER VESSEL FUND

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	3,536,998	2,533,933	2,533,933	1,971,163	(562,770)	(22.2%)
4255 COMMERCIAL PASSENGER VESSEL TAX	0	0	314,783	3,062,500	3,062,500	0
REVENUE FROM OTHER GOVTS	0	0	314,783	3,062,500	3,062,500	0
4305 INTEREST INCOME	15,931	13,000	10,240	12,000	(1,000)	(7.7%)
INVESTMENT INCOME	15,931	13,000	10,240	12,000	(1,000)	(7.7%)
TOTAL REVENUES	15,931	13,000	325,023	3,074,500	3,061,500	23550%

6060 RENTALS	0	8,523	0	0	(8,523)	(100%)
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Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6080 PROFESSIONAL SERVICES	4,078	170,545	110,545	260,000	89,455	52.5%

[Entity] - Budget Detail Desc.	Note	Total
[705-10-000] - Tourism Strategy	Carry Forward	80,000
[705-10-000] - Neighborhood Plan	Herring Cove	50,000
[705-10-141] - Ward Cove Transportation Planning	FY 22 Carry Forward	60,000
[705-10-141] - Bus Signage	FY 22 Carry Forward / 5339 grant match	40,000
[705-10-141] - Transit branding	FY 23 CIP	30,000
Total		260,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	385,448	241,080	241,080	476,600	235,520	97.7%

[Entity] - Budget Detail Desc.	Note	Total
[705-10-000] - Everbridge Nixle	Emergency Management Noticing	1,000
[705-10-100] - KVB Operating Grant		300,000
[705-10-115] - Rock Oysterman Pole	FY2019 Carry Forward	83,000
[705-10-136] - Herring Cove Neighborhood Plan	FY 22 Carry Forward / FY 23 CIP	50,000
[705-10-165] - KVRs Spot Beacon Program	Available to Cruise Passengers	42,600
Total		476,600

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6525 SMALL EQUIPMENT PURCHASES	0	0	0	10,000	10,000	0

[Entity] - Budget Detail Desc.	Note	Total
[705-10-000] - City Park Enhancement	Garbage cans	10,000
Total		10,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6540 CAPITAL IMPROVEMENTS	0	260,313	0	555,982	295,669	113.6%

[Entity] - Budget Detail Desc.	Note	Total
[705-10-000] - Rainbird Trail improvements	FY2023 CIP & carry forward	50,000
[705-10-000] - City Park sidewalk replacement	FY2023 CIP	110,000
[705-10-000] - Schoenbar Trail improvement	FY2023 CIP	125,000
[705-10-141] - Transit Center Renovations	5339 Grant Match FY 2022 Rollover	127,513
[705-10-141] - Bus Shelters and Pullouts	FY 23 CIP	55,000
[705-10-141] - Transit Tech Grant	5309 Grant Match FY 2022 Rollover	88,469
Total		555,982

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
OPERATING EXPENSES	389,526	680,461	351,625	1,302,582	622,121	91.4%

6130 ADMINISTRATIVE FEES	0	0	0	78,155	78,155	0
6601 TRANSFERS OUT - AIRPORT	34,698	0	0	0	0	0
6602 TRANSFERS OUT - TRANSIT SUBSIDY	360,236	460,755	460,755	820,047	359,292	78%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6612 TRANSFERS OUT - GF	68,136	75,413	75,413	218,263	142,850	189.4%

[Entity] - Budget Detail Desc.	Note	Total
[705-10-000] - Downtown Ambassador		13,000
[705-10-000] - Parks Maintenance Support		205,263
Total		218,263

KETCHIKAN GATEWAY BOROUGH
 FY 2023
 705 - COMMER PASSENGER VESSEL FUND

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6613 TRANSFERS OUT - SERVICE AREA	166,400	0	0	375,000	375,000	0
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[Entity] - Budget Detail Desc.	<i>Note</i>		Total			
[705-10-000] - STVFD Operating Grant	150,000					
[705-10-000] - NTVFD Added EMS Services		75,000				
[705-10-000] - NTVFD Operating Grant	150,000					
Total	375,000					
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Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
NON OPERATING EXPENSES	629,470	536,168	536,168	1,491,465	955,297	178.2%
TOTAL APPROPRIATIONS	1,018,996	1,216,629	887,793	2,794,047	1,577,418	129.7%
NET EXCESS REV OVER (UNDER) APP	(1,003,065)	(1,203,629)	(562,770)	280,453	1,484,082	(123.3%)
END ENDING FUND BALANCE	2,533,933	1,330,304	1,971,163	2,251,616	921,312	69.3%



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KETCHIKAN GATEWAY BOROUGH
FY 2023
710 - NONAREAWIDE - LIBRARY FUND

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	301,570	305,538	305,538	276,997	(28,541)	(9.3%)
4010 REAL PROPERTY TAXES	476,650	507,438	507,438	527,459	20,021	3.9%
4060 MOTOR VEHICLE TAXES	3,006	3,400	2,273	2,500	(900)	(26.5%)
TAXES	479,656	510,838	509,711	529,959	19,121	3.7%
4305 INTEREST INCOME	2,391	4,000	1,869	1,750	(2,250)	(56.3%)
INVESTMENT INCOME	2,391	4,000	1,869	1,750	(2,250)	(56.3%)
TOTAL REVENUES	482,047	514,838	511,580	531,709	16,871	3.3%
6090 CONTRACTUAL SERVICES	478,079	540,121	540,121	539,800	(321)	(0.1%)
OPERATING EXPENSES	478,079	540,121	540,121	539,800	(321)	(0.1%)
TOTAL APPROPRIATIONS	478,079	540,121	540,121	539,800	(321)	(0.1%)
NET EXCESS REV OVER (UNDER) APP	3,968	(25,283)	(28,541)	(8,091)	17,192	(68%)
END ENDING FUND BALANCE	305,538	280,255	276,997	268,906	(11,349)	(4%)



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KETCHIKAN GATEWAY BOROUGH

FY 2023

711 - LOCAL EDUCATION FUND

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	3,920,777	2,850,693	2,850,693	2,601,455	(249,238)	(8.7%)
4010 REAL PROPERTY TAXES	7,516,536	7,791,933	8,083,090	8,371,500	579,567	7.4%
4070 TOBACCO TAX	1,238,606	1,300,000	1,002,420	1,300,000	0	0
TAXES	8,755,142	9,091,933	9,085,510	9,671,500	579,567	6.4%
4080 PENALTY & INTEREST - PROPERTY TAX	56,949	30,000	75,000	50,000	20,000	66.7%
PENALTY AND INTEREST	56,949	30,000	75,000	50,000	20,000	66.7%
4225 SECURE RURAL SCHOOLS	749,633	719,647	1,070,363	1,070,363	350,716	48.7%
REVENUE FROM OTHER GOVTS	749,633	719,647	1,070,363	1,070,363	350,716	48.7%
4305 INTEREST INCOME	29,320	20,000	27,527	20,000	0	0
INVESTMENT INCOME	29,320	20,000	27,527	20,000	0	0
4115 REGISTRATION FEES	300	300	300	300	0	0
SERVICE FEES	300	300	300	300	0	0
4420 TRANSFERS IN - SCHOOL BOND/CIP	237,470	273,090	223,561	245,912	(27,178)	(10%)
4435 TRANSFERS IN - GF	185,604	185,604	185,604	185,604	0	0
INTERFUND TRANSFERS	423,074	458,694	409,165	431,516	(27,178)	(5.9%)
TOTAL REVENUES	10,014,418	10,320,574	10,667,865	11,243,679	923,105	8.9%
6100 INSURANCE	237,470	273,090	223,561	245,917	(27,173)	(10%)
6654 REQUIRED LOCAL CONTRIBUTION	0	0	0	5,318,687	5,318,687	0
6655 DISCRETIONARY LOCAL CONTRIBUTION	10,661,428	10,507,938	10,507,938	6,094,926	(4,413,012)	(42%)
OPERATING EXPENSES	10,898,898	10,781,028	10,731,499	11,659,530	878,502	8.1%
6612 TRANSFERS OUT - GF	113,445	113,445	113,445	113,445	0	0
6619 TRANSFERS OUT - NT, ST, HS	72,159	72,159	72,159	72,159	0	0
NON OPERATING EXPENSES	185,604	185,604	185,604	185,604	0	0
TOTAL APPROPRIATIONS	11,084,502	10,966,632	10,917,103	11,845,134	878,502	8%
NET EXCESS REV OVER (UNDER) APP	(1,070,084)	(646,058)	(249,238)	(601,455)	44,603	(6.9%)
END ENDING FUND BALANCE	2,850,693	2,204,635	2,601,455	2,000,000	(204,635)	(9.3%)

KETCHIKAN GATEWAY BOROUGH

FY 2023

711 - LOCAL EDUCATION FUND

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	3,920,777	2,850,693	2,850,693	2,601,455	(249,238)	(8.7%)
4010 REAL PROPERTY TAXES	7,516,536	7,791,933	8,083,090	8,371,500	579,567	7.4%
4070 TOBACCO TAX	1,238,606	1,300,000	1,002,420	1,300,000	0	0
TAXES	8,755,142	9,091,933	9,085,510	9,671,500	579,567	6.4%
4080 PENALTY & INTEREST - PROPERTY TAX	56,949	30,000	75,000	50,000	20,000	66.7%
PENALTY AND INTEREST	56,949	30,000	75,000	50,000	20,000	66.7%
4225 SECURE RURAL SCHOOLS	749,633	719,647	1,070,363	1,070,363	350,716	48.7%
REVENUE FROM OTHER GOVTS	749,633	719,647	1,070,363	1,070,363	350,716	48.7%
4305 INTEREST INCOME	29,320	20,000	27,527	20,000	0	0
INVESTMENT INCOME	29,320	20,000	27,527	20,000	0	0
4115 REGISTRATION FEES	300	300	300	300	0	0
SERVICE FEES	300	300	300	300	0	0
4420 TRANSFERS IN - SCHOOL BOND/CIP	237,470	273,090	223,561	245,912	(27,178)	(10%)
4435 TRANSFERS IN - GF	185,604	185,604	185,604	185,604	0	0
INTERFUND TRANSFERS	423,074	458,694	409,165	431,516	(27,178)	(5.9%)
TOTAL REVENUES	10,014,418	10,320,574	10,667,865	11,243,679	923,105	8.9%
6100 INSURANCE	237,470	273,090	223,561	245,917	(27,173)	(10%)
6654 REQUIRED LOCAL CONTRIBUTION	0	0	0	5,318,687	5,318,687	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6655 DISCRETIONARY LOCAL CONTRIBUTION	10,661,428	10,507,938	10,507,938	6,094,926	(4,413,012)	(42%)
[Entity] - Budget Detail Desc.	Note		Total			
[711-10-000] - Same as FY 2022			5,339,034			
[711-10-000] - Increased request for FY 2023			755,892			
Total			6,094,926			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
OPERATING EXPENSES	10,898,898	10,781,028	10,731,499	11,659,530	878,502	8.1%
6612 TRANSFERS OUT - GF	113,445	113,445	113,445	113,445	0	0
6619 TRANSFERS OUT - NT, ST, HS	72,159	72,159	72,159	72,159	0	0
NON OPERATING EXPENSES	185,604	185,604	185,604	185,604	0	0
TOTAL APPROPRIATIONS	11,084,502	10,966,632	10,917,103	11,845,134	878,502	8%
NET EXCESS REV OVER (UNDER) APP	(1,070,084)	(646,058)	(249,238)	(601,455)	44,603	(6.9%)
END ENDING FUND BALANCE	2,850,693	2,204,635	2,601,455	2,000,000	(204,635)	(9.3%)

KETCHIKAN GATEWAY BOROUGH

FY 2023

712 - REC CAPITAL PROJECTS FUND

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	2,024,061	1,777,694	1,777,694	2,059,090	281,396	15.8%
4040 SALES TAXES	1,416,944	1,241,666	1,582,664	1,700,000	458,334	36.9%
4050 SALES TAXES - REMOTE	71,653	33,000	72,000	116,000	83,000	251.5%
TAXES	1,488,597	1,274,666	1,654,664	1,816,000	541,334	42.5%
4085 PENALTY & INTEREST - SALES TAX	5,754	2,500	6,214	3,000	500	20%
PENALTY AND INTEREST	5,754	2,500	6,214	3,000	500	20%
4250 REIMBURSEMENT (DEED)	0	0	90,493	237,668	237,668	0
REVENUE FROM OTHER GOVTS	0	0	90,493	237,668	237,668	0
4305 INTEREST INCOME	8,939	7,500	7,863	7,500	0	0
INVESTMENT INCOME	8,939	7,500	7,863	7,500	0	0
4390 MISCELLANEOUS REVENUE	1	0	0	0	0	0
SERVICE FEES	1	0	0	0	0	0
4420 TRANSFERS IN - SCHOOL BOND/CIP	162,646	162,632	162,632	160,226	(2,406)	(1.5%)
INTERFUND TRANSFERS	162,646	162,632	162,632	160,226	(2,406)	(1.5%)
TOTAL REVENUES	1,665,938	1,447,298	1,921,866	2,224,394	777,096	53.7%
5100 EMPLOYEE WAGES	3,799	0	0	0	0	0
5200 TAXES/BENEFITS	1,769	0	0	0	0	0
6080 PROFESSIONAL SERVICES	15,404	0	0	0	0	0
6085 LICENSES/FEES/PERMITS	1,360	0	0	0	0	0
6090 CONTRACTUAL SERVICES	55,625	0	0	0	0	0
6421 PARKS MAINTENANCE	0	50,000	0	0	(50,000)	(100%)
6525 SMALL EQUIPMENT PURCHASES	8,443	0	0	0	0	0
6530 EQUIPMENT PURCHASE	45,942	0	0	85,000	85,000	0
OPERATING EXPENSES	132,341	50,000	0	85,000	35,000	70%
6600 TRANSFERS OUT - DEBT SERVICE	1,392,985	1,338,312	1,338,312	1,794,714	456,402	34.1%
6611 TRANSFERS OUT - RECREATION SUBSIDY	386,979	302,158	302,158	363,200	61,042	20.2%
6622 TRANSFERS OUT - CONSTRUCTION FUND	0	0	0	1	1	0
NON OPERATING EXPENSES	1,779,964	1,640,470	1,640,470	2,157,915	517,445	31.5%
TOTAL APPROPRIATIONS	1,912,305	1,690,470	1,640,470	2,242,915	552,445	32.7%
NET EXCESS REV OVER (UNDER) APP	(246,367)	(243,172)	281,396	(18,521)	224,651	(92.4%)
END ENDING FUND BALANCE	1,777,694	1,534,522	2,059,090	2,040,569	506,047	33%

KETCHIKAN GATEWAY BOROUGH
FY 2023
712 - REC CAPITAL PROJECTS FUND

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	2,024,061	1,777,694	1,777,694	2,059,090	281,396	15.8%
4040 SALES TAXES	1,416,944	1,241,666	1,582,664	1,700,000	458,334	36.9%
4050 SALES TAXES - REMOTE	71,653	33,000	72,000	116,000	83,000	251.5%
TAXES	1,488,597	1,274,666	1,654,664	1,816,000	541,334	42.5%
4085 PENALTY & INTEREST - SALES TAX	5,754	2,500	6,214	3,000	500	20%
PENALTY AND INTEREST	5,754	2,500	6,214	3,000	500	20%
4250 REIMBURSEMENT (DEED)	0	0	90,493	237,668	237,668	0
REVENUE FROM OTHER GOVTS	0	0	90,493	237,668	237,668	0
4305 INTEREST INCOME	8,939	7,500	7,863	7,500	0	0
INVESTMENT INCOME	8,939	7,500	7,863	7,500	0	0
4390 MISCELLANEOUS REVENUE	1	0	0	0	0	0
SERVICE FEES	1	0	0	0	0	0
4420 TRANSFERS IN - SCHOOL BOND/CIP	162,646	162,632	162,632	160,226	(2,406)	(1.5%)
INTERFUND TRANSFERS	162,646	162,632	162,632	160,226	(2,406)	(1.5%)
TOTAL REVENUES	1,665,938	1,447,298	1,921,866	2,224,394	777,096	53.7%
5100 EMPLOYEE WAGES	3,799	0	0	0	0	0
5200 TAXES/BENEFITS	1,769	0	0	0	0	0
6080 PROFESSIONAL SERVICES	15,404	0	0	0	0	0
6085 LICENSES/FEES/PERMITS	1,360	0	0	0	0	0
6090 CONTRACTUAL SERVICES	55,625	0	0	0	0	0
6421 PARKS MAINTENANCE	0	50,000	0	0	(50,000)	(100%)
6525 SMALL EQUIPMENT PURCHASES	8,443	0	0	0	0	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6530 EQUIPMENT PURCHASE	45,942	0	0	85,000	85,000	0
[Entity] - Budget Detail Desc.	Note		Total			
[712-10-000] - Vehicle Purchase	Split 50/50 w/Parks to replace PA-25		27,500			
[712-10-000] - Purchase Loader w/Tool Attachments	Split 50/50 w/Parks		37,500			
[712-10-000] - Vehicle Purchase	Split 50/50 w/Parks to replace CPV-01		20,000			
Total			85,000			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
OPERATING EXPENSES	132,341	50,000	0	85,000	35,000	70%
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6600 TRANSFERS OUT - DEBT SERVICE	1,392,985	1,338,312	1,338,312	1,794,714	456,402	34.1%
[Entity] - Budget Detail Desc.	Note		Total			
[712-10-000] - 2009 GAC Bond			1,335,214			
[712-10-000] - 2022 Fields Bond			459,500			
Total			1,794,714			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6611 TRANSFERS OUT - RECREATION SUBSIDY	386,979	302,158	302,158	363,200	61,042	20.2%
6622 TRANSFERS OUT - CONSTRUCTION FUND	0	0	0	1	1	0
NON OPERATING EXPENSES	1,779,964	1,640,470	1,640,470	2,157,915	517,445	31.5%
TOTAL APPROPRIATIONS	1,912,305	1,690,470	1,640,470	2,242,915	552,445	32.7%
NET EXCESS REV OVER (UNDER) APP	(246,367)	(243,172)	281,396	(18,521)	224,651	(92.4%)
END ENDING FUND BALANCE	1,777,694	1,534,522	2,059,090	2,040,569	506,047	33%

KETCHIKAN GATEWAY BOROUGH

FY 2023

713 - SCHOOL BOND/CAPITAL IMPROV

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	4,731,818	4,145,523	4,145,523	4,102,621	(42,902)	(1%)
4040 SALES TAXES	1,416,944	1,241,666	1,582,664	1,700,000	458,334	36.9%
4050 SALES TAXES - REMOTE	71,653	33,000	72,000	116,000	83,000	251.5%
TAXES	1,488,597	1,274,666	1,654,664	1,816,000	541,334	42.5%
4085 PENALTY & INTEREST - SALES TAX	5,754	3,000	6,214	3,000	0	0
PENALTY AND INTEREST	5,754	3,000	6,214	3,000	0	0
4250 REIMBURSEMENT (DEED)	0	0	368,263	1,040,481	1,040,481	0
REVENUE FROM OTHER GOVTS	0	0	368,263	1,040,481	1,040,481	0
4305 INTEREST INCOME	22,980	7,500	14,000	7,500	0	0
INVESTMENT INCOME	22,980	7,500	14,000	7,500	0	0
4390 MISCELLANEOUS REVENUE	2,095	0	0	0	0	0
SERVICE FEES	2,095	0	0	0	0	0
4420 TRANSFERS IN - SCHOOL BOND/CIP	102,628	0	0	0	0	0
INTERFUND TRANSFERS	102,628	0	0	0	0	0
TOTAL REVENUES	1,622,054	1,285,166	2,043,141	2,866,981	1,581,815	123.1%
6090 CONTRACTUAL SERVICES	41,282	600	600	600	0	0
6540 CAPITAL IMPROVEMENTS	270,965	348,663	200,000	1,714,000	1,365,337	391.6%
OPERATING EXPENSES	312,247	349,263	200,600	1,714,600	1,365,337	390.9%
6600 TRANSFERS OUT - DEBT SERVICE	1,495,986	1,499,250	1,499,250	1,486,400	(12,850)	(0.9%)
6609 TRANSFERS OUT - SCHOOL INSURANCE	237,470	273,090	223,561	245,912	(27,178)	(10%)
6611 TRANSFERS OUT - RECREATION SUBSIDY	162,646	162,632	162,632	160,226	(2,406)	(1.5%)
NON OPERATING EXPENSES	1,896,101	1,934,972	1,885,443	1,892,538	(42,434)	(2.2%)
TOTAL APPROPRIATIONS	2,208,349	2,284,235	2,086,043	3,607,138	1,322,903	57.9%
NET EXCESS REV OVER (UNDER) APP	(586,295)	(999,069)	(42,902)	(740,157)	258,912	(25.9%)
END ENDING FUND BALANCE	4,145,523	3,146,454	4,102,621	3,362,464	216,010	6.9%

KETCHIKAN GATEWAY BOROUGH
FY 2023
713 - SCHOOL BOND/CAPITAL IMPROV

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	4,731,818	4,145,523	4,145,523	4,102,621	(42,902)	(1%)
4040 SALES TAXES	1,416,944	1,241,666	1,582,664	1,700,000	458,334	36.9%
4050 SALES TAXES - REMOTE	71,653	33,000	72,000	116,000	83,000	251.5%
TAXES	1,488,597	1,274,666	1,654,664	1,816,000	541,334	42.5%
4085 PENALTY & INTEREST - SALES TAX	5,754	3,000	6,214	3,000	0	0
PENALTY AND INTEREST	5,754	3,000	6,214	3,000	0	0
4250 REIMBURSEMENT (DEED)	0	0	368,263	1,040,481	1,040,481	0
REVENUE FROM OTHER GOVTS	0	0	368,263	1,040,481	1,040,481	0
4305 INTEREST INCOME	22,980	7,500	14,000	7,500	0	0
INVESTMENT INCOME	22,980	7,500	14,000	7,500	0	0
4390 MISCELLANEOUS REVENUE	2,095	0	0	0	0	0
SERVICE FEES	2,095	0	0	0	0	0
4420 TRANSFERS IN - SCHOOL BOND/CIP	102,628	0	0	0	0	0
INTERFUND TRANSFERS	102,628	0	0	0	0	0
TOTAL REVENUES	1,622,054	1,285,166	2,043,141	2,866,981	1,581,815	123.1%
6090 CONTRACTUAL SERVICES	41,282	600	600	600	0	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6540 CAPITAL IMPROVEMENTS	270,965	348,663	200,000	1,714,000	1,365,337	391.6%
[Entity] - Budget Detail Desc.	Note		Total			
[713-10-000] - Schoenbar painting SE/Gym wall	FY 22 Carry Forward		80,000			
[713-10-000] - Valley Park retaining wall replacement	FY 22 Carry Forward		50,000			
[713-10-000] - Schoenbar security	FY2023 CIP		184,000			
[713-10-000] - High School security	FY 22 Carry Forward		100,000			
[713-10-000] - Point Higgins security	FY2023 CIP		125,000			
[713-10-000] - Schoenbar drainage	FY 22 Carry Forward		75,000			
[713-10-000] - Point Higgins A/E mechanical, electrical and roof replacement	FY2023 CIP		600,000			
[713-10-000] - Houghtaling watermain replacement	FY2023 CIP		110,000			
[713-10-000] - High School boiler replacement	FY2023 CIP		230,000			
[713-10-000] - Houghtaling playground replacement	FY2023 CIP		160,000			
Total			1,714,000			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
OPERATING EXPENSES	312,247	349,263	200,600	1,714,600	1,365,337	390.9%
6600 TRANSFERS OUT - DEBT SERVICE	1,495,986	1,499,250	1,499,250	1,486,400	(12,850)	(0.9%)
6609 TRANSFERS OUT - SCHOOL INSURANCE	237,470	273,090	223,561	245,912	(27,178)	(10%)
6611 TRANSFERS OUT - RECREATION SUBSIDY	162,646	162,632	162,632	160,226	(2,406)	(1.5%)
NON OPERATING EXPENSES	1,896,101	1,934,972	1,885,443	1,892,538	(42,434)	(2.2%)
TOTAL APPROPRIATIONS	2,208,349	2,284,235	2,086,043	3,607,138	1,322,903	57.9%
NET EXCESS REV OVER (UNDER) APP	(586,295)	(999,069)	(42,902)	(740,157)	258,912	(25.9%)
END ENDING FUND BALANCE	4,145,523	3,146,454	4,102,621	3,362,464	216,010	6.9%

KETCHIKAN GATEWAY BOROUGH

FY 2023

714 - AIRPORT PFC FUND

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	688,966	729,424	729,424	972,834	243,410	33.4%
4210 PFC ENPLANEMENT REVENUE	274,856	300,000	280,000	310,000	10,000	3.3%
REVENUE FROM OTHER GOVTS	274,856	300,000	280,000	310,000	10,000	3.3%
4305 INTEREST INCOME	3,597	3,500	2,750	4,000	500	14.3%
INVESTMENT INCOME	3,597	3,500	2,750	4,000	500	14.3%
TOTAL REVENUES	278,453	303,500	282,750	314,000	10,500	3.5%
6601 TRANSFERS OUT - AIRPORT	237,995	50,000	39,340	1,176,000	1,126,000	2252%
NON OPERATING EXPENSES	237,995	50,000	39,340	1,176,000	1,126,000	2252%
TOTAL APPROPRIATIONS	237,995	50,000	39,340	1,176,000	1,126,000	2252%
NET EXCESS REV OVER (UNDER) APP	40,458	253,500	243,410	(862,000)	(1,115,500)	(440%)
END ENDING FUND BALANCE	729,424	982,924	972,834	110,834	(872,090)	(88.7%)

KETCHIKAN GATEWAY BOROUGH

FY 2023

714 - AIRPORT PFC FUND

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	688,966	729,424	729,424	972,834	243,410	33.4%
4210 PFC ENPLANEMENT REVENUE	274,856	300,000	280,000	310,000	10,000	3.3%
REVENUE FROM OTHER GOVTS	274,856	300,000	280,000	310,000	10,000	3.3%
4305 INTEREST INCOME	3,597	3,500	2,750	4,000	500	14.3%
INVESTMENT INCOME	3,597	3,500	2,750	4,000	500	14.3%
TOTAL REVENUES	278,453	303,500	282,750	314,000	10,500	3.5%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6601 TRANSFERS OUT - AIRPORT	237,995	50,000	39,340	1,176,000	1,126,000	2252%

[Entity] - Budget Detail Desc.	Note	Total
[714-10-000] - PFC New Application	New Application	51,000
[714-10-000] - Replace seaplane walkway	PFC Application #2	1,100,000
[714-10-000] - Design for seaplane walkway	PFC Application #2	25,000
Total		1,176,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
NON OPERATING EXPENSES	237,995	50,000	39,340	1,176,000	1,126,000	2252%
TOTAL APPROPRIATIONS	237,995	50,000	39,340	1,176,000	1,126,000	2252%
NET EXCESS REV OVER (UNDER) APP	40,458	253,500	243,410	(862,000)	(1,115,500)	(440%)
END ENDING FUND BALANCE	729,424	982,924	972,834	110,834	(872,090)	(88.7%)

KETCHIKAN GATEWAY BOROUGH
FY 2023
800 - SOUTH TONGASS SERVICE AREA

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	1,211,556	1,151,726	1,151,726	1,649,067	497,341	43.2%
4010 REAL PROPERTY TAXES	681,454	699,372	699,372	729,967	30,595	4.4%
4060 MOTOR VEHICLE TAXES	4,768	3,500	3,154	3,200	(300)	(8.6%)
TAXES	686,222	702,872	702,526	733,167	30,295	4.3%
4080 PENALTY & INTEREST - PROPERTY TAX	2,202	1,000	2,202	1,500	500	50%
PENALTY AND INTEREST	2,202	1,000	2,202	1,500	500	50%
4221 PERS ON BEHALF PAYMENTS	18,340	21,764	21,764	9,841	(11,923)	(54.8%)
4383 FROM OTHER GOVTS - NONGRANT	24,000	36,000	24,000	36,000	0	0
4461 FEDERAL REVENUE - ARPA	0	0	38,754	0	0	0
REVENUE FROM OTHER GOVTS	42,340	57,764	84,518	45,841	(11,923)	(20.6%)
4305 INTEREST INCOME	8,048	5,000	5,820	5,000	0	0
INVESTMENT INCOME	8,048	5,000	5,820	5,000	0	0
4340 VENDOR COMMISSION FEES	58	0	58	0	0	0
4364 WATER FEES	296,503	302,809	302,809	308,723	5,914	2%
4390 MISCELLANEOUS REVENUE	2,500	2,900	100,100	2,900	0	0
4396 EMS REVENUE	72,470	70,000	68,795	85,000	15,000	21.4%
4400 SEMT FEES	0	70,000	0	250,000	180,000	257.1%
SERVICE FEES	371,531	445,709	471,762	646,623	200,914	45.1%
4413 TRANSFERS IN - SERVICE AREA	75,000	0	0	0	0	0
4440 TRANSFERS IN - CPV FUND	54,545	0	0	150,000	150,000	0
4456 TRANSFERS IN - LOCAL EDUCATION FUND	38,400	38,400	38,400	38,400	0	0
4457 TRANSFERS IN - WATER FEES	3,330	3,330	3,330	3,330	0	0
INTERFUND TRANSFERS	171,275	41,730	41,730	191,730	150,000	359.5%
TOTAL REVENUES	1,281,618	1,254,075	1,308,558	1,623,861	369,786	29.5%
5100 EMPLOYEE WAGES	249,792	365,669	88,000	435,993	70,324	19.2%
5110 OVERTIME PAY	9,750	12,500	11,077	21,500	9,000	72%
5120 TEMPORARY PAY	12,494	15,000	10,000	46,800	31,800	212%
5121 FIREFIGHTER FEES	54,274	40,000	40,000	75,040	35,040	87.6%
5160 CALL OUT PAY	(114,440)	0	0	0	0	0
5200 TAXES/BENEFITS	224,889	294,144	71,735	345,964	51,820	17.6%
5300 TRAVEL & TRAINING	11,800	10,400	2,900	47,400	37,000	355.8%
5400 UNIFORM ALLOWANCE	2,548	8,300	7,900	9,408	1,108	13.3%
6010 SUPPLIES	1,771	3,000	4,000	4,700	1,700	56.7%
6011 OPERATING SUPPLIES	44,911	51,400	50,000	65,800	14,400	28%
6012 COVID-19 PREVENTION SUPPLIES	1,209	0	0	0	0	0
6015 BOOKS & SOFTWARE	1,770	3,500	500	3,000	(500)	(14.3%)
6020 DUES & PUBLICATIONS	896	1,900	1,400	2,250	350	18.4%
6030 PUBLISHING EXPENSE	459	350	200	500	150	42.9%
6040 COMMUNITY PROMOTION	1,553	0	0	2,500	2,500	0
6045 MEETING/TRAINING FOOD	0	400	150	700	300	75%
6060 RENTALS	0	1,000	1,000	1,000	0	0
6070 POSTAGE EXPENSE	122	700	470	950	250	35.7%
6080 PROFESSIONAL SERVICES	6,881	8,000	8,000	49,000	41,000	512.5%
6082 EMPLOYEE RETENTION/ RECRUITMENT	559	2,000	500	3,000	1,000	50%
6085 LICENSES/FEES/PERMITS	377	500	500	500	0	0
6090 CONTRACTUAL SERVICES	47,639	120,100	113,156	145,300	25,200	21%
6091 WATER TESTING	2,650	3,750	4,088	4,088	338	9%
6100 INSURANCE	27,892	18,000	26,727	25,145	7,145	39.7%
6110 MEDICAL EXPENSE	3,732	5,500	3,000	5,000	(500)	(9.1%)
6150 FINES & PENALTIES	2	0	0	0	0	0
6310 ELECTRICITY	29,097	27,800	27,800	28,000	200	0.7%
6320 WATER	0	600	600	600	0	0
6330 TELEPHONE	7,775	5,341	5,741	5,780	439	8.2%
6331 LONG DISTANCE	112	300	200	300	0	0
6340 SEWER	0	600	0	0	(600)	(100%)
6350 LANDFILL FEES	342	450	400	750	300	66.7%
6430 BUILDING MAINTENANCE	22,973	24,500	20,500	51,500	27,000	110.2%
6431 HEATING FUEL	5,488	7,000	6,500	8,000	1,000	14.3%
6440 BUILDING MAINTENANCE	1,048	0	0	0	0	0
6441 ROAD MAINTENANCE	2,350	4,500	4,500	8,000	3,500	77.8%
6450 EQUIPMENT MAINTENANCE	8,410	25,700	15,000	31,300	5,600	21.8%
6460 VEHICLE MAINTENANCE	8,680	16,500	17,000	25,500	9,000	54.5%
6461 VEHICLE FUEL & OIL	3,682	9,000	7,800	10,800	1,800	20%
6525 SMALL EQUIPMENT PURCHASES	30,888	72,500	71,000	98,600	26,100	36%
6530 EQUIPMENT PURCHASE	334,147	58,000	65,870	25,000	(33,000)	(56.9%)
6540 CAPITAL IMPROVEMENTS	197,000	40,000	30,000	65,782	25,782	64.5%
OPERATING EXPENSES	1,245,522	1,258,904	718,214	1,655,450	396,546	31.5%
6130 ADMINISTRATIVE FEES	90,143	68,905	68,906	99,327	30,422	44.2%
6140 DEBT SERVICE	3,522	21,835	21,835	1,177	(20,658)	(94.6%)
6610 TRANSFERS OUT - SEWER FEES	1,152	1,152	1,152	1,152	0	0
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0
NON OPERATING EXPENSES	95,927	93,002	93,003	102,766	9,764	10.5%
TOTAL APPROPRIATIONS	1,341,449	1,351,906	811,217	1,758,216	406,310	30.1%
NET EXCESS REV OVER (UNDER) APP	(59,830)	(97,831)	497,341	(134,355)	(36,524)	37.3%

KETCHIKAN GATEWAY BOROUGH
 FY 2023
 800 - SOUTH TONGASS SERVICE AREA

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
END ENDING FUND BALANCE	1,151,726	1,053,895	1,649,067	1,514,712	460,817	43.7%

KETCHIKAN GATEWAY BOROUGH
FY 2023
800-90-000 - SOUTH TONGASS FIRE DISTRICT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	193,178	256,774	0	85,789	(170,985)	(66.6%)
5110 OVERTIME PAY	7,723	10,000	8,500	12,000	2,000	20%
5120 TEMPORARY PAY	12,494	15,000	10,000	16,000	1,000	6.7%
5121 FIREFIGHTER FEES	54,274	40,000	40,000	40,000	0	0
5160 CALL OUT PAY	(114,440)	0	0	0	0	0
5200 TAXES/BENEFITS	182,505	215,897	0	73,471	(142,426)	(66%)
5300 TRAVEL & TRAINING	11,150	9,200	1,700	36,000	26,800	291.3%
5400 UNIFORM ALLOWANCE	2,346	8,000	7,500	2,000	(6,000)	(75%)
6010 SUPPLIES	1,710	2,000	3,000	2,500	500	25%
6011 OPERATING SUPPLIES	15,181	19,400	17,000	3,700	(15,700)	(80.9%)
6012 COVID-19 PREVENTION SUPPLIES	1,209	0	0	0	0	0
6015 BOOKS & SOFTWARE	1,770	3,500	500	1,100	(2,400)	(68.6%)
6020 DUES & PUBLICATIONS	811	1,400	900	1,750	350	25%
6030 PUBLISHING EXPENSE	0	150	0	300	150	100%
6040 COMMUNITY PROMOTION	1,553	0	0	2,500	2,500	0
6045 MEETING/TRAINING FOOD	0	400	150	100	(300)	(75%)
6070 POSTAGE EXPENSE	28	250	20	250	0	0
6080 PROFESSIONAL SERVICES	6,881	8,000	8,000	40,000	32,000	400%
6082 EMPLOYEE RETENTION/ RECRUITMENT	559	2,000	500	1,500	(500)	(25%)
6090 CONTRACTUAL SERVICES	23,279	25,100	15,000	9,828	(15,272)	(60.8%)
6100 INSURANCE	22,330	18,000	25,332	21,736	3,736	20.8%
6110 MEDICAL EXPENSE	3,732	5,000	2,500	4,500	(500)	(10%)
6310 ELECTRICITY	8,345	7,800	7,800	8,000	200	2.6%
6320 WATER	0	600	600	600	0	0
6330 TELEPHONE	6,105	3,600	4,000	2,500	(1,100)	(30.6%)
6331 LONG DISTANCE	68	250	150	250	0	0
6340 SEWER	0	600	0	0	(600)	(100%)
6350 LANDFILL FEES	342	200	150	500	300	150%
6430 BUILDING MAINTENANCE	22,698	16,000	12,000	29,000	13,000	81.3%
6431 HEATING FUEL	5,488	7,000	6,500	4,000	(3,000)	(42.9%)
6440 BUILDING MAINTENANCE	1,048	0	0	0	0	0
6441 ROAD MAINTENANCE	0	0	0	1,500	1,500	0
6450 EQUIPMENT MAINTENANCE	7,997	18,700	8,000	18,400	(300)	(1.6%)
6460 VEHICLE MAINTENANCE	8,233	11,500	12,000	12,800	1,300	11.3%
6461 VEHICLE FUEL & OIL	3,060	6,000	4,800	1,800	(4,200)	(70%)
6525 SMALL EQUIPMENT PURCHASES	18,203	64,500	63,000	81,600	17,100	26.5%
6530 EQUIPMENT PURCHASE	334,147	0	7,870	0	0	0
6540 CAPITAL IMPROVEMENTS	197,000	40,000	30,000	0	(40,000)	(100%)
OPERATING EXPENSES	1,041,008	816,821	297,472	515,973	(300,847)	(36.8%)
6130 ADMINISTRATIVE FEES	61,247	44,386	44,386	30,958	(13,427)	(30.3%)
6140 DEBT SERVICE	3,522	21,835	21,835	1,177	(20,658)	(94.6%)
6610 TRANSFERS OUT - SEWER FEES	1,152	1,152	1,152	1,152	0	0
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0
NON OPERATING EXPENSES	67,031	68,483	68,483	34,397	(34,085)	(49.8%)
TOTAL APPROPRIATIONS	1,108,039	885,304	365,955	550,371	(334,933)	(37.8%)

KETCHIKAN GATEWAY BOROUGH
FY 2023
800-90-000 - SOUTH TONGASS FIRE DISTRICT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	193,178	256,774	0	85,789	(170,985)	(66.6%)
5110 OVERTIME PAY	7,723	10,000	8,500	12,000	2,000	20%
5120 TEMPORARY PAY	12,494	15,000	10,000	16,000	1,000	6.7%
5121 FIREFIGHTER FEES	54,274	40,000	40,000	40,000	0	0
5160 CALL OUT PAY	(114,440)	0	0	0	0	0
5200 TAXES/BENEFITS	182,505	215,897	0	73,471	(142,426)	(66%)

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5300 TRAVEL & TRAINING	11,150	9,200	1,700	36,000	26,800	291.3%

[Entity] - Budget Detail Desc.	Note	Total
[800-90-000] - IAFC Conference		4,000
[800-90-000] - AK Fire chiefs		2,800
[800-90-000] - Leadership summit		2,500
[800-90-000] - Alaska fire and arson investigators	2 members	6,000
[800-90-000] - Confined space advanced class		2,500
[800-90-000] - Fire incident management class	Outside instructor	5,000
[800-90-000] - Fire Officer 1 & 2	class locl	6,000
[800-90-000] - FDIC		6,000
[800-90-000] - National fire academy		1,200
Total		36,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5400 UNIFORM ALLOWANCE	2,346	8,000	7,500	2,000	(6,000)	(75%)
6010 SUPPLIES	1,710	2,000	3,000	2,500	500	25%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6011 OPERATING SUPPLIES	15,181	19,400	17,000	3,700	(15,700)	(80.9%)

[Entity] - Budget Detail Desc.	Note	Total
[800-90-000] - Ice Melt		1,000
[800-90-000] - Cleaning and Janitorial		900
[800-90-000] - Coffee Tea Cocoa		800
[800-90-000] - Rehab supplies		1,000
Total		3,700

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6012 COVID-19 PREVENTION SUPPLIES	1,209	0	0	0	0	0
6015 BOOKS & SOFTWARE	1,770	3,500	500	1,100	(2,400)	(68.6%)

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6020 DUES & PUBLICATIONS	811	1,400	900	1,750	350	25%

[Entity] - Budget Detail Desc.	Note	Total
[800-90-000] - IAAI	2 Memberships	400
[800-90-000] - IAFC	2 Memberships	700
[800-90-000] - AFCA	2 Memberships	400
[800-90-000] - Trade Journals		250
Total		1,750

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6030 PUBLISHING EXPENSE	0	150	0	300	150	100%
6040 COMMUNITY PROMOTION	1,553	0	0	2,500	2,500	0
6045 MEETING/TRAINING FOOD	0	400	150	100	(300)	(75%)
6070 POSTAGE EXPENSE	28	250	20	250	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6080 PROFESSIONAL SERVICES	6,881	8,000	8,000	40,000	32,000	400%

[Entity] - Budget Detail Desc.	Note	Total
[800-90-000] - Design for station expansion	Rollover	40,000
Total		40,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6082 EMPLOYEE RETENTION/ RECRUITMENT	559	2,000	500	1,500	(500)	(25%)

KETCHIKAN GATEWAY BOROUGH
FY 2023
800-90-000 - SOUTH TONGASS FIRE DISTRICT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	23,279	25,100	15,000	9,828	(15,272)	(60.8%)
[Entity] - Budget Detail Desc.	Note		Total			
[800-90-000] - Alaska Waste Management	2,800					
[800-90-000] - Dispatch fee	4,588					
[800-90-000] - ESO incident reporting	1,116					
[800-90-000] - Alarm Monitoring	700					
[800-90-000] - I am Responding	124					
[800-90-000] - Nixle	500					
Total	9,828					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6100 INSURANCE	22,330	18,000	25,332	21,736	3,736	20.8%
[Entity] - Budget Detail Desc.	Note		Total			
[800-90-000] - Building	6,500					
[800-90-000] - Vehicle	14,591					
[800-90-000] - Broker Fee	645					
Total	21,736					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6110 MEDICAL EXPENSE	3,732	5,000	2,500	4,500	(500)	(10%)
6310 ELECTRICITY	8,345	7,800	7,800	8,000	200	2.6%
6320 WATER	0	600	600	600	0	0
6330 TELEPHONE	6,105	3,600	4,000	2,500	(1,100)	(30.6%)
6331 LONG DISTANCE	68	250	150	250	0	0
6340 SEWER	0	600	0	0	(600)	(100%)
6350 LANDFILL FEES	342	200	150	500	300	150%
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6430 BUILDING MAINTENANCE	22,698	16,000	12,000	29,000	13,000	81.3%
[Entity] - Budget Detail Desc.	Note		Total			
[800-90-000] - Conex Training facility	13,000					
[800-90-000] - General Maintenance	5,000					
[800-90-000] - Station sign	2,500					
[800-90-000] - Light fixture replacement	2,500					
[800-90-000] - lift rental for station maintenance	1,500					
[800-90-000] - Overhead door maintenance	4,500					
Total	29,000					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6431 HEATING FUEL	5,488	7,000	6,500	4,000	(3,000)	(42.9%)
6440 BUILDING MAINTENANCE	1,048	0	0	0	0	0
6441 ROAD MAINTENANCE	0	0	0	1,500	1,500	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6450 EQUIPMENT MAINTENANCE	7,997	18,700	8,000	18,400	(300)	(1.6%)
[Entity] - Budget Detail Desc.	Note		Total			
[800-90-000] - Compressor service	3,500					
[800-90-000] - Radio/ pager repair/ Replacement	3,300					
[800-90-000] - SCBA flow test	3,600					
[800-90-000] - Small Equipment repair	2,800					
[800-90-000] - Fit tester calibration	1,400					
[800-90-000] - Air testing samples	2,400					
[800-90-000] - Fire Extinguisher service	1,400					
Total	18,400					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6460 VEHICLE MAINTENANCE	8,233	11,500	12,000	12,800	1,300	11.3%
[Entity] - Budget Detail Desc.	Note		Total			
[800-90-000] - Apparatus Maintenance and service	6,000					
[800-90-000] - Parts/ Tires	4,500					
[800-90-000] - Tools	2,300					
Total	12,800					

KETCHIKAN GATEWAY BOROUGH
FY 2023
800-90-000 - SOUTH TONGASS FIRE DISTRICT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6461 VEHICLE FUEL & OIL	3,060	6,000	4,800	1,800	(4,200)	(70%)

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6525 SMALL EQUIPMENT PURCHASES	18,203	64,500	63,000	81,600	17,100	26.5%

[Entity] - Budget Detail Desc.	Note	Total
[800-90-000] - Bunker Gear replacement		27,600
[800-90-000] - Flash hoods		1,000
[800-90-000] - Misc equipment		10,000
[800-90-000] - Helmet replacement		2,300
[800-90-000] - NFPA structural gloves		2,200
[800-90-000] - Hydrant truck adapters		5,000
[800-90-000] - Nozzle replacement		4,500
[800-90-000] - Hose replacement		14,000
[800-90-000] - 1 battery operated ventilation fan		4,500
[800-90-000] - NFPA boot replacement		4,000
[800-90-000] - Bunker Gear Lockers		6,500
Total		81,600

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6530 EQUIPMENT PURCHASE	334,147	0	7,870	0	0	0
6540 CAPITAL IMPROVEMENTS	197,000	40,000	30,000	0	(40,000)	(100%)
OPERATING EXPENSES	1,041,008	816,821	297,472	515,973	(300,847)	(36.8%)
6130 ADMINISTRATIVE FEES	61,247	44,386	44,386	30,958	(13,427)	(30.3%)

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6140 DEBT SERVICE	3,522	21,835	21,835	1,177	(20,658)	(94.6%)

[Entity] - Budget Detail Desc.	Note	Total
[800-90-000] - Engine 4 interest		1,177
Total		1,177

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6610 TRANSFERS OUT - SEWER FEES	1,152	1,152	1,152	1,152	0	0
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0
NON OPERATING EXPENSES	67,031	68,483	68,483	34,397	(34,085)	(49.8%)
TOTAL APPROPRIATIONS	1,108,039	885,304	365,955	550,371	(334,933)	(37.8%)

KETCHIKAN GATEWAY BOROUGH
FY 2023
800-90-005 - SOUTH TONGASS EMS SERVICES

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	0	0	0	196,799	196,799	0
5110 OVERTIME PAY	0	0	0	8,000	8,000	0
5120 TEMPORARY PAY	0	0	0	10,000	10,000	0
5121 FIREFIGHTER FEES	0	0	0	35,040	35,040	0
5200 TAXES/BENEFITS	0	0	0	170,127	170,127	0
5300 TRAVEL & TRAINING	0	0	0	8,700	8,700	0
5400 UNIFORM ALLOWANCE	0	0	0	7,008	7,008	0
6010 SUPPLIES	0	0	0	1,200	1,200	0
6011 OPERATING SUPPLIES	0	0	0	28,100	28,100	0
6015 BOOKS & SOFTWARE	0	0	0	1,900	1,900	0
6045 MEETING/TRAINING FOOD	0	0	0	600	600	0
6070 POSTAGE EXPENSE	0	0	0	250	250	0
6080 PROFESSIONAL SERVICES	0	0	0	9,000	9,000	0
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	0	0	1,500	1,500	0
6090 CONTRACTUAL SERVICES	0	0	0	50,472	50,472	0
6100 INSURANCE	0	0	0	3,409	3,409	0
6330 TELEPHONE	0	0	0	2,500	2,500	0
6430 BUILDING MAINTENANCE	0	0	0	14,000	14,000	0
6431 HEATING FUEL	0	0	0	4,000	4,000	0
6441 ROAD MAINTENANCE	0	0	0	2,000	2,000	0
6450 EQUIPMENT MAINTENANCE	0	0	0	5,900	5,900	0
6460 VEHICLE MAINTENANCE	0	0	0	7,700	7,700	0
6461 VEHICLE FUEL & OIL	0	0	0	6,000	6,000	0
6525 SMALL EQUIPMENT PURCHASES	0	0	0	9,000	9,000	0
OPERATING EXPENSES	0	0	0	583,205	583,205	0
6130 ADMINISTRATIVE FEES	0	0	0	34,992	34,992	0
NON OPERATING EXPENSES	0	0	0	34,992	34,992	0
TOTAL APPROPRIATIONS	0	0	0	618,198	618,198	0

KETCHIKAN GATEWAY BOROUGH
FY 2023
800-90-005 - SOUTH TONGASS EMS SERVICES

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	0	0	0	196,799	196,799	0
5110 OVERTIME PAY	0	0	0	8,000	8,000	0
5120 TEMPORARY PAY	0	0	0	10,000	10,000	0
5121 FIREFIGHTER FEES	0	0	0	35,040	35,040	0
5200 TAXES/BENEFITS	0	0	0	170,127	170,127	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5300 TRAVEL & TRAINING	0	0	0	8,700	8,700	0

[Entity] - Budget Detail Desc.	Note	Total
[800-90-005] - EMT Class		3,000
[800-90-005] - Technical		2,200
[800-90-005] - Trauma Class		1,500
[800-90-005] - Paramedic Recert		2,000
Total		8,700

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5400 UNIFORM ALLOWANCE	0	0	0	7,008	7,008	0
6010 SUPPLIES	0	0	0	1,200	1,200	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6011 OPERATING SUPPLIES	0	0	0	28,100	28,100	0

[Entity] - Budget Detail Desc.	Note	Total
[800-90-005] - Ambulance Supplies		25,000
[800-90-005] - Ice Melt		1,500
[800-90-005] - Cleaning and Janitorial		1,600
Total		28,100

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6015 BOOKS & SOFTWARE	0	0	0	1,900	1,900	0

[Entity] - Budget Detail Desc.	Note	Total
[800-90-005] - EMT Books		1,500
[800-90-005] - Trauma Books		400
Total		1,900

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6045 MEETING/TRAINING FOOD	0	0	0	600	600	0
6070 POSTAGE EXPENSE	0	0	0	250	250	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6080 PROFESSIONAL SERVICES	0	0	0	9,000	9,000	0

[Entity] - Budget Detail Desc.	Note	Total
[800-90-005] - Dr. Raine		9,000
Total		9,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	0	0	1,500	1,500	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	0	0	0	50,472	50,472	0

[Entity] - Budget Detail Desc.	Note	Total
[800-90-005] - Systems Design		6,600
[800-90-005] - Alaska Waste Management		2,700
[800-90-005] - Dispatch Fees		32,412
[800-90-005] - ESO Reporting		7,884
[800-90-005] - I Am Responding		876
Total		50,472

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6100 INSURANCE	0	0	0	3,409	3,409	0
6330 TELEPHONE	0	0	0	2,500	2,500	0

KETCHIKAN GATEWAY BOROUGH
FY 2023
800-90-005 - SOUTH TONGASS EMS SERVICES

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6430 BUILDING MAINTENANCE	0	0	0	14,000	14,000	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[800-90-005] - General Maintenance	4,000					
[800-90-005] - Signage	2,000					
[800-90-005] - Equipment Rental	1,500					
[800-90-005] - Overhead Door Maintenance	4,500					
[800-90-005] - Fixture Replacement	2,000					
Total	14,000					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6431 HEATING FUEL	0	0	0	4,000	4,000	0
6441 ROAD MAINTENANCE	0	0	0	2,000	2,000	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6450 EQUIPMENT MAINTENANCE	0	0	0	5,900	5,900	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[800-90-005] - Monitor Maintenance	3,700					
[800-90-005] - Radio Pager Repair / Replacement	2,200					
Total	5,900					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6460 VEHICLE MAINTENANCE	0	0	0	7,700	7,700	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[800-90-005] - General Maintenance	3,500					
[800-90-005] - Tires	2,000					
[800-90-005] - Tools	2,200					
Total	7,700					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6461 VEHICLE FUEL & OIL	0	0	0	6,000	6,000	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6525 SMALL EQUIPMENT PURCHASES	0	0	0	9,000	9,000	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[800-90-005] - EMS Training Simulators	7,000					
[800-90-005] - Miscellaneous Equipment	2,000					
Total	9,000					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
OPERATING EXPENSES	0	0	0	583,205	583,205	0
6130 ADMINISTRATIVE FEES	0	0	0	34,992	34,992	0
NON OPERATING EXPENSES	0	0	0	34,992	34,992	0
TOTAL APPROPRIATIONS	0	0	0	618,198	618,198	0



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KETCHIKAN GATEWAY BOROUGH
FY 2023
800-91-001 - SOUTH TONGASS WATER TREATMENT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	32,348	79,565	68,000	107,363	27,798	34.9%
5110 OVERTIME PAY	1,661	1,500	1,500	1,500	0	0
5120 TEMPORARY PAY	0	0	0	10,400	10,400	0
5200 TAXES/BENEFITS	24,514	55,735	55,735	71,653	15,918	28.6%
5300 TRAVEL & TRAINING	250	1,000	1,000	2,500	1,500	150%
5400 UNIFORM ALLOWANCE	202	300	400	400	100	33.3%
6010 SUPPLIES	61	0	0	0	0	0
6011 OPERATING SUPPLIES	24,533	25,000	26,000	27,000	2,000	8%
6020 DUES & PUBLICATIONS	85	500	500	500	0	0
6070 POSTAGE EXPENSE	94	200	200	200	0	0
6085 LICENSES/FEES/PERMITS	200	300	300	300	0	0
6090 CONTRACTUAL SERVICES	22,972	95,000	95,000	85,000	(10,000)	(10.5%)
6091 WATER TESTING	2,312	3,750	3,750	3,750	0	0
6100 INSURANCE	4,047	0	0	0	0	0
6110 MEDICAL EXPENSE	0	500	500	500	0	0
6310 ELECTRICITY	18,523	17,000	17,000	17,000	0	0
6330 TELEPHONE	1,036	1,041	1,041	0	(1,041)	(100%)
6350 LANDFILL FEES	0	250	250	250	0	0
6430 BUILDING MAINTENANCE	200	7,500	7,500	7,500	0	0
6441 ROAD MAINTENANCE	0	1,500	1,500	1,500	0	0
6450 EQUIPMENT MAINTENANCE	0	5,000	5,000	5,000	0	0
6525 SMALL EQUIPMENT PURCHASES	12,685	5,000	5,000	5,000	0	0
6530 EQUIPMENT PURCHASE	0	15,000	15,000	15,000	0	0
OPERATING EXPENSES	145,722	315,641	305,176	362,316	46,675	14.8%
6130 ADMINISTRATIVE FEES	21,117	18,073	18,073	21,739	3,666	20.3%
NON OPERATING EXPENSES	21,117	18,073	18,073	21,739	3,666	20.3%
TOTAL APPROPRIATIONS	166,839	333,714	323,249	384,055	50,341	15.1%

KETCHIKAN GATEWAY BOROUGH
FY 2023
800-91-001 - SOUTH TONGASS WATER TREATMENT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	32,348	79,565	68,000	107,363	27,798	34.9%
5110 OVERTIME PAY	1,661	1,500	1,500	1,500	0	0
5120 TEMPORARY PAY	0	0	0	10,400	10,400	0
5200 TAXES/BENEFITS	24,514	55,735	55,735	71,653	15,918	28.6%
5300 TRAVEL & TRAINING	250	1,000	1,000	2,500	1,500	150%
5400 UNIFORM ALLOWANCE	202	300	400	400	100	33.3%
6010 SUPPLIES	61	0	0	0	0	0
6011 OPERATING SUPPLIES	24,533	25,000	26,000	27,000	2,000	8%
6020 DUES & PUBLICATIONS	85	500	500	500	0	0
6070 POSTAGE EXPENSE	94	200	200	200	0	0
6085 LICENSES/FEES/PERMITS	200	300	300	300	0	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	22,972	95,000	95,000	85,000	(10,000)	(10.5%)

[Entity] - Budget Detail Desc.	Note	Total
[800-91-001] - Raw Water Vault Upgrades	Rollover from FY22	35,000
[800-91-001] - Water System Emergency Preparedness	Construction of security fencing and gate	10,000
[800-91-001] - SCADA Maintenance		10,000
[800-91-001] - Contact Tank Cleaning		15,000
[800-91-001] - Misc Repairs		15,000
Total		85,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6091 WATER TESTING	2,312	3,750	3,750	3,750	0	0
6100 INSURANCE	4,047	0	0	0	0	0
6110 MEDICAL EXPENSE	0	500	500	500	0	0
6310 ELECTRICITY	18,523	17,000	17,000	17,000	0	0
6330 TELEPHONE	1,036	1,041	1,041	0	(1,041)	(100%)
6350 LANDFILL FEES	0	250	250	250	0	0
6430 BUILDING MAINTENANCE	200	7,500	7,500	7,500	0	0
6441 ROAD MAINTENANCE	0	1,500	1,500	1,500	0	0
6450 EQUIPMENT MAINTENANCE	0	5,000	5,000	5,000	0	0
6525 SMALL EQUIPMENT PURCHASES	12,685	5,000	5,000	5,000	0	0
6530 EQUIPMENT PURCHASE	0	15,000	15,000	15,000	0	0
OPERATING EXPENSES	145,722	315,641	305,176	362,316	46,675	14.8%
6130 ADMINISTRATIVE FEES	21,117	18,073	18,073	21,739	3,666	20.3%
NON OPERATING EXPENSES	21,117	18,073	18,073	21,739	3,666	20.3%
TOTAL APPROPRIATIONS	166,839	333,714	323,249	384,055	50,341	15.1%

KETCHIKAN GATEWAY BOROUGH
FY 2023
800-91-002 - SOUTH TONGASS WATER DISTRIBUT.

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	24,266	29,330	20,000	46,042	16,712	57%
5110 OVERTIME PAY	365	1,000	1,077	0	(1,000)	(100%)
5120 TEMPORARY PAY	0	0	0	10,400	10,400	0
5200 TAXES/BENEFITS	17,869	22,512	16,000	30,712	8,201	36.4%
5300 TRAVEL & TRAINING	400	200	200	200	0	0
6010 SUPPLIES	0	1,000	1,000	1,000	0	0
6011 OPERATING SUPPLIES	5,197	7,000	7,000	7,000	0	0
6030 PUBLISHING EXPENSE	459	200	200	200	0	0
6060 RENTALS	0	1,000	1,000	1,000	0	0
6070 POSTAGE EXPENSE	0	250	250	250	0	0
6085 LICENSES/FEES/PERMITS	177	200	200	200	0	0
6090 CONTRACTUAL SERVICES	1,389	0	3,156	0	0	0
6091 WATER TESTING	338	0	338	338	338	0
6100 INSURANCE	1,515	0	1,395	0	0	0
6150 FINES & PENALTIES	2	0	0	0	0	0
6310 ELECTRICITY	2,228	3,000	3,000	3,000	0	0
6330 TELEPHONE	634	700	700	780	80	11.4%
6331 LONG DISTANCE	44	50	50	50	0	0
6430 BUILDING MAINTENANCE	75	1,000	1,000	1,000	0	0
6441 ROAD MAINTENANCE	2,350	3,000	3,000	3,000	0	0
6450 EQUIPMENT MAINTENANCE	413	2,000	2,000	2,000	0	0
6460 VEHICLE MAINTENANCE	447	5,000	5,000	5,000	0	0
6461 VEHICLE FUEL & OIL	622	3,000	3,000	3,000	0	0
6525 SMALL EQUIPMENT PURCHASES	0	3,000	3,000	3,000	0	0
6530 EQUIPMENT PURCHASE	0	43,000	43,000	10,000	(33,000)	(76.7%)
6540 CAPITAL IMPROVEMENTS	0	0	0	65,782	65,782	0
OPERATING EXPENSES	58,791	126,442	115,566	193,955	67,513	53.4%
6130 ADMINISTRATIVE FEES	7,779	6,447	6,447	11,637	5,191	80.5%
NON OPERATING EXPENSES	7,779	6,447	6,447	11,637	5,191	80.5%
TOTAL APPROPRIATIONS	66,570	132,888	122,013	205,592	72,704	54.7%

KETCHIKAN GATEWAY BOROUGH
FY 2023
800-91-002 - SOUTH TONGASS WATER DISTRIBUT.

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	24,266	29,330	20,000	46,042	16,712	57%
5110 OVERTIME PAY	365	1,000	1,077	0	(1,000)	(100%)
5120 TEMPORARY PAY	0	0	0	10,400	10,400	0
5200 TAXES/BENEFITS	17,869	22,512	16,000	30,712	8,201	36.4%
5300 TRAVEL & TRAINING	400	200	200	200	0	0
6010 SUPPLIES	0	1,000	1,000	1,000	0	0
6011 OPERATING SUPPLIES	5,197	7,000	7,000	7,000	0	0
6030 PUBLISHING EXPENSE	459	200	200	200	0	0
6060 RENTALS	0	1,000	1,000	1,000	0	0
6070 POSTAGE EXPENSE	0	250	250	250	0	0
6085 LICENSES/FEES/PERMITS	177	200	200	200	0	0
6090 CONTRACTUAL SERVICES	1,389	0	3,156	0	0	0
6091 WATER TESTING	338	0	338	338	338	0
6100 INSURANCE	1,515	0	1,395	0	0	0
6150 FINES & PENALTIES	2	0	0	0	0	0
6310 ELECTRICITY	2,228	3,000	3,000	3,000	0	0
6330 TELEPHONE	634	700	700	780	80	11.4%
6331 LONG DISTANCE	44	50	50	50	0	0
6430 BUILDING MAINTENANCE	75	1,000	1,000	1,000	0	0
6441 ROAD MAINTENANCE	2,350	3,000	3,000	3,000	0	0
6450 EQUIPMENT MAINTENANCE	413	2,000	2,000	2,000	0	0
6460 VEHICLE MAINTENANCE	447	5,000	5,000	5,000	0	0
6461 VEHICLE FUEL & OIL	622	3,000	3,000	3,000	0	0
6525 SMALL EQUIPMENT PURCHASES	0	3,000	3,000	3,000	0	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6530 EQUIPMENT PURCHASE	0	43,000	43,000	10,000	(33,000)	(76.7%)

[Entity] - Budget Detail Desc.	Note	Total
[800-91-002] - Vehicle Purchase	50% GF/25% WW/25% Water	10,000
Total		10,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6540 CAPITAL IMPROVEMENTS	0	0	0	65,782	65,782	0

[Entity] - Budget Detail Desc.	Note	Total
[800-91-002] - Phase VI: Ravenwood Tank and Booster Station	Rollover from FY22	65,782
Total		65,782

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
OPERATING EXPENSES	58,791	126,442	115,566	193,955	67,513	53.4%
6130 ADMINISTRATIVE FEES	7,779	6,447	6,447	11,637	5,191	80.5%
NON OPERATING EXPENSES	7,779	6,447	6,447	11,637	5,191	80.5%
TOTAL APPROPRIATIONS	66,570	132,888	122,013	205,592	72,704	54.7%

KETCHIKAN GATEWAY BOROUGH

FY 2023

810 - LORING SERVICE AREA

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	54,195	56,666	56,666	21,121	(35,545)	(62.7%)
4080 PENALTY & INTEREST - PROPERTY TAX	114	75	75	75	0	0
PENALTY AND INTEREST	114	75	75	75	0	0
4305 INTEREST INCOME	290	650	250	250	(400)	(61.5%)
INVESTMENT INCOME	290	650	250	250	(400)	(61.5%)
4395 ANNUAL SERVICE AREA FEES	3,000	3,000	3,000	3,200	200	6.7%
SERVICE FEES	3,000	3,000	3,000	3,200	200	6.7%
TOTAL REVENUES	3,404	3,725	3,325	3,525	(200)	(5.4%)
6100 INSURANCE	881	898	898	963	65	7.2%
6410 DOCK MAINTENANCE	0	35,772	35,772	10,000	(25,772)	(72%)
OPERATING EXPENSES	881	36,670	36,670	10,963	(25,707)	(70.1%)
6130 ADMINISTRATIVE FEES	53	2,200	2,200	658	(1,542)	(70.1%)
NON OPERATING EXPENSES	53	2,200	2,200	658	(1,542)	(70.1%)
TOTAL APPROPRIATIONS	934	38,870	38,870	11,621	(27,249)	(70.1%)
NET EXCESS REV OVER (UNDER) APP	2,471	(35,145)	(35,545)	(8,096)	27,049	(77%)
END ENDING FUND BALANCE	56,666	21,521	21,121	13,025	(8,496)	(39.5%)



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KETCHIKAN GATEWAY BOROUGH
FY 2023
820 - OLD DAIRY ROAD SERVICE AREA

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	(88)	26,600	26,600	29,366	2,766	10.4%
4010 REAL PROPERTY TAXES	18,671	18,954	18,954	19,050	96	0.5%
4060 MOTOR VEHICLE TAXES	68	0	45	50	50	0
TAXES	18,739	18,954	18,999	19,100	146	0.8%
4305 INTEREST INCOME	0	0	378	400	400	0
INVESTMENT INCOME	0	0	378	400	400	0
4416 TRANSFERS IN - LAND TRUST	100,000	0	0	0	0	0
INTERFUND TRANSFERS	100,000	0	0	0	0	0
TOTAL REVENUES	118,739	18,954	19,377	19,500	546	2.9%
6090 CONTRACTUAL SERVICES	8,547	9,000	9,000	9,000	0	0
6312 ELECTRICITY - STREET LIGHTS	0	486	486	486	0	0
6441 ROAD MAINTENANCE	2,450	3,500	3,500	3,500	0	0
6540 CAPITAL IMPROVEMENTS	73,060	0	0	0	0	0
OPERATING EXPENSES	84,057	12,986	12,986	12,986	0	0
6130 ADMINISTRATIVE FEES	5,043	779	779	779	0	0
6140 DEBT SERVICE	2,950	2,846	2,846	2,737	(109)	(3.8%)
NON OPERATING EXPENSES	7,994	3,625	3,625	3,516	(109)	(3%)
TOTAL APPROPRIATIONS	92,051	16,611	16,611	16,502	(109)	(0.7%)
NET EXCESS REV OVER (UNDER) APP	26,688	2,343	2,766	2,998	655	28%
END ENDING FUND BALANCE	26,600	28,943	29,366	32,364	3,421	11.8%



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KETCHIKAN GATEWAY BOROUGH

FY 2023

830 - WATERFALL SERVICE AREA

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	46,910	38,507	38,507	32,723	(5,784)	(15%)
4080 PENALTY & INTEREST - PROPERTY TAX	113	500	850	250	(250)	(50%)
PENALTY AND INTEREST	113	500	850	250	(250)	(50%)
4305 INTEREST INCOME	230	600	125	125	(475)	(79.2%)
INVESTMENT INCOME	230	600	125	125	(475)	(79.2%)
4369 ROAD FEES	20,278	37,125	37,125	37,125	0	0
SERVICE FEES	20,278	37,125	37,125	37,125	0	0
TOTAL REVENUES	20,622	38,225	38,100	37,500	(725)	(1.9%)
6090 CONTRACTUAL SERVICES	24,116	25,000	31,000	25,000	0	0
6312 ELECTRICITY - STREET LIGHTS	743	684	743	743	59	8.6%
6441 ROAD MAINTENANCE	2,524	10,000	10,000	10,000	0	0
OPERATING EXPENSES	27,382	35,684	41,743	35,743	59	0.2%
6130 ADMINISTRATIVE FEES	1,643	2,141	2,141	2,145	4	0.2%
NON OPERATING EXPENSES	1,643	2,141	2,141	2,145	4	0.2%
TOTAL APPROPRIATIONS	29,025	37,825	43,884	37,888	63	0.2%
NET EXCESS REV OVER (UNDER) APP	(8,403)	400	(5,784)	(388)	(788)	(196.9%)
END ENDING FUND BALANCE	38,507	38,907	32,723	32,335	(6,572)	(16.9%)



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KETCHIKAN GATEWAY BOROUGH

FY 2023

840 - MUD BIGHT SERVICE AREA

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	24,442	12,942	12,942	6,402	(6,540)	(50.5%)
4080 PENALTY & INTEREST - PROPERTY TAX	155	150	450	150	0	0
PENALTY AND INTEREST	155	150	450	150	0	0
4305 INTEREST INCOME	133	500	90	75	(425)	(85%)
INVESTMENT INCOME	133	500	90	75	(425)	(85%)
4395 ANNUAL SERVICE AREA FEES	12,867	12,960	25,720	25,720	12,760	98.5%
SERVICE FEES	12,867	12,960	25,720	25,720	12,760	98.5%
TOTAL REVENUES	13,154	13,610	26,260	25,945	12,335	90.6%
6070 POSTAGE EXPENSE	41	0	0	0	0	0
6090 CONTRACTUAL SERVICES	22,818	20,000	28,000	20,000	0	0
6441 ROAD MAINTENANCE	400	10,000	3,000	10,000	0	0
OPERATING EXPENSES	23,259	30,000	31,000	30,000	0	0
6130 ADMINISTRATIVE FEES	1,396	1,800	1,800	1,800	0	0
NON OPERATING EXPENSES	1,396	1,800	1,800	1,800	0	0
TOTAL APPROPRIATIONS	24,654	31,800	32,800	31,800	0	0
NET EXCESS REV OVER (UNDER) APP	(11,500)	(18,190)	(6,540)	(5,855)	12,335	(67.8%)
END ENDING FUND BALANCE	12,942	(5,248)	6,402	547	5,795	(110.4%)



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KETCHIKAN GATEWAY BOROUGH
 FY 2023
 850 - NICHOLS VIEW SERVICE AREA

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	4,034	3,534	3,534	3,034	(500)	(14.1%)
6130 ADMINISTRATIVE FEES	500	500	500	500	0	0
NON OPERATING EXPENSES	500	500	500	500	0	0
TOTAL APPROPRIATIONS	500	500	500	500	0	0
NET EXCESS REV OVER (UNDER) APP	(500)	(500)	(500)	(500)	0	0
END ENDING FUND BALANCE	3,534	3,034	3,034	2,534	(500)	(16.5%)



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KETCHIKAN GATEWAY BOROUGH
 FY 2023
 860 - FOREST PARK SERVICE AREA

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	38,318	43,457	43,457	39,564	(3,893)	(9%)
4010 REAL PROPERTY TAXES	75,916	76,537	76,537	81,006	4,469	5.8%
4060 MOTOR VEHICLE TAXES	600	500	397	500	0	0
TAXES	76,516	77,037	76,934	81,506	4,469	5.8%
4305 INTEREST INCOME	417	500	319	500	0	0
INVESTMENT INCOME	417	500	319	500	0	0
TOTAL REVENUES	76,932	77,537	77,253	82,006	4,469	5.8%
6090 CONTRACTUAL SERVICES	40,586	40,000	55,000	40,000	0	0
6312 ELECTRICITY - STREET LIGHTS	6,756	6,836	6,836	6,836	0	0
6441 ROAD MAINTENANCE	20,387	25,000	15,000	25,000	0	0
OPERATING EXPENSES	67,730	71,836	76,836	71,836	0	0
6130 ADMINISTRATIVE FEES	4,064	4,310	4,310	4,310	0	0
NON OPERATING EXPENSES	4,064	4,310	4,310	4,310	0	0
TOTAL APPROPRIATIONS	71,793	76,146	81,146	76,146	0	0
NET EXCESS REV OVER (UNDER) APP	5,139	1,391	(3,893)	5,860	4,469	321.3%
END ENDING FUND BALANCE	43,457	44,848	39,564	45,424	576	1.3%

KETCHIKAN GATEWAY BOROUGH
 FY 2023
 860 - FOREST PARK SERVICE AREA

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	38,318	43,457	43,457	39,564	(3,893)	(9%)
4010 REAL PROPERTY TAXES	75,916	76,537	76,537	81,006	4,469	5.8%
4060 MOTOR VEHICLE TAXES	600	500	397	500	0	0
TAXES	76,516	77,037	76,934	81,506	4,469	5.8%
4305 INTEREST INCOME	417	500	319	500	0	0
INVESTMENT INCOME	417	500	319	500	0	0
TOTAL REVENUES	76,932	77,537	77,253	82,006	4,469	5.8%
6090 CONTRACTUAL SERVICES	40,586	40,000	55,000	40,000	0	0
6312 ELECTRICITY - STREET LIGHTS	6,756	6,836	6,836	6,836	0	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6441 ROAD MAINTENANCE	20,387	25,000	15,000	25,000	0	0
[Entity] - Budget Detail Desc.	<i>Note</i>		Total			
[860-90-000] - Pothole Repair			4,000			
[860-90-000] - Speed Bumps			2,400			
[860-90-000] - Misc Repairs			18,600			
Total			25,000			
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
OPERATING EXPENSES	67,730	71,836	76,836	71,836	0	0
6130 ADMINISTRATIVE FEES	4,064	4,310	4,310	4,310	0	0
NON OPERATING EXPENSES	4,064	4,310	4,310	4,310	0	0
TOTAL APPROPRIATIONS	71,793	76,146	81,146	76,146	0	0
NET EXCESS REV OVER (UNDER) APP	5,139	1,391	(3,893)	5,860	4,469	321.3%
END ENDING FUND BALANCE	43,457	44,848	39,564	45,424	576	1.3%

KETCHIKAN GATEWAY BOROUGH
 FY 2023
 870 - GOLD NUGGET SERVICE AREA

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	70,738	69,462	69,462	45,983	(23,479)	(33.8%)
4080 PENALTY & INTEREST - PROPERTY TAX	65	0	192	0	0	0
PENALTY AND INTEREST	65	0	192	0	0	0
4305 INTEREST INCOME	381	950	249	250	(700)	(73.7%)
INVESTMENT INCOME	381	950	249	250	(700)	(73.7%)
4369 ROAD FEES	11,709	12,000	12,000	12,000	0	0
SERVICE FEES	11,709	12,000	12,000	12,000	0	0
TOTAL REVENUES	12,156	12,950	12,441	12,250	(700)	(5.4%)
6090 CONTRACTUAL SERVICES	12,671	17,000	19,000	17,000	0	0
6441 ROAD MAINTENANCE	0	15,000	15,000	15,000	0	0
OPERATING EXPENSES	12,671	32,000	34,000	32,000	0	0
6130 ADMINISTRATIVE FEES	760	1,920	1,920	1,920	0	0
NON OPERATING EXPENSES	760	1,920	1,920	1,920	0	0
TOTAL APPROPRIATIONS	13,431	33,920	35,920	33,920	0	0
NET EXCESS REV OVER (UNDER) APP	(1,276)	(20,970)	(23,479)	(21,670)	(700)	3.3%
END ENDING FUND BALANCE	69,462	48,492	45,983	24,313	(24,179)	(49.9%)



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KETCHIKAN GATEWAY BOROUGH
FY 2023
885 - HOMESTEAD SERVICE AREA

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	124,188	139,981	139,981	146,000	6,019	4.3%
4080 PENALTY & INTEREST - PROPERTY TAX	21	0	50	0	0	0
PENALTY AND INTEREST	21	0	50	0	0	0
4305 INTEREST INCOME	793	1,700	516	500	(1,200)	(70.6%)
INVESTMENT INCOME	793	1,700	516	500	(1,200)	(70.6%)
4369 ROAD FEES	7,524	7,170	9,460	9,460	2,290	31.9%
SERVICE FEES	7,524	7,170	9,460	9,460	2,290	31.9%
4435 TRANSFERS IN - GF	9,993	9,993	9,993	9,993	0	0
4458 TRANSFER IN - LOCAL EDUCATION FUND	13,359	13,359	13,359	13,359	0	0
INTERFUND TRANSFERS	23,352	23,352	23,352	23,352	0	0
TOTAL REVENUES	31,691	32,222	33,378	33,312	1,090	3.4%
6090 CONTRACTUAL SERVICES	9,863	15,000	15,000	45,000	30,000	200%
6312 ELECTRICITY - STREET LIGHTS	812	810	810	1,139	329	40.6%
6441 ROAD MAINTENANCE	4,328	10,000	10,000	10,000	0	0
OPERATING EXPENSES	15,002	25,810	25,810	56,139	30,329	117.5%
6130 ADMINISTRATIVE FEES	896	1,549	1,549	3,368	1,820	117.5%
NON OPERATING EXPENSES	896	1,549	1,549	3,368	1,820	117.5%
TOTAL APPROPRIATIONS	15,898	27,359	27,359	59,507	32,149	117.5%
NET EXCESS REV OVER (UNDER) APP	15,793	4,863	6,019	(26,195)	(31,059)	(638.6%)
END ENDING FUND BALANCE	139,981	144,844	146,000	119,805	(25,040)	(17.3%)

KETCHIKAN GATEWAY BOROUGH
 FY 2023
 885 - HOMESTEAD SERVICE AREA

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	124,188	139,981	139,981	146,000	6,019	4.3%
4080 PENALTY & INTEREST - PROPERTY TAX	21	0	50	0	0	0
PENALTY AND INTEREST	21	0	50	0	0	0
4305 INTEREST INCOME	793	1,700	516	500	(1,200)	(70.6%)
INVESTMENT INCOME	793	1,700	516	500	(1,200)	(70.6%)
4369 ROAD FEES	7,524	7,170	9,460	9,460	2,290	31.9%
SERVICE FEES	7,524	7,170	9,460	9,460	2,290	31.9%
4435 TRANSFERS IN - GF	9,993	9,993	9,993	9,993	0	0
4458 TRANSFER IN - LOCAL EDUCATION FUND	13,359	13,359	13,359	13,359	0	0
INTERFUND TRANSFERS	23,352	23,352	23,352	23,352	0	0
TOTAL REVENUES	31,691	32,222	33,378	33,312	1,090	3.4%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	9,863	15,000	15,000	45,000	30,000	200%

[Entity] - Budget Detail Desc.	Note	Total
[885-90-000] - Snow Removal		15,000
[885-90-000] - Road Design		30,000
Total		45,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6312 ELECTRICITY - STREET LIGHTS	812	810	810	1,139	329	40.6%
6441 ROAD MAINTENANCE	4,328	10,000	10,000	10,000	0	0
OPERATING EXPENSES	15,002	25,810	25,810	56,139	30,329	117.5%
6130 ADMINISTRATIVE FEES	896	1,549	1,549	3,368	1,820	117.5%
NON OPERATING EXPENSES	896	1,549	1,549	3,368	1,820	117.5%
TOTAL APPROPRIATIONS	15,898	27,359	27,359	59,507	32,149	117.5%
NET EXCESS REV OVER (UNDER) APP	15,793	4,863	6,019	(26,195)	(31,059)	(638.6%)
END ENDING FUND BALANCE	139,981	144,844	146,000	119,805	(25,040)	(17.3%)

KETCHIKAN GATEWAY BOROUGH
FY 2023
890 - NORTH TONGASS FIRE DISTRICT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
BEGINNING FUND BALANCE	1,293,399	1,661,597	1,661,597	1,157,508	(504,089)	(30.3%)
4010 REAL PROPERTY TAXES	697,242	761,500	761,500	794,829	33,329	4.4%
4060 MOTOR VEHICLE TAXES	4,074	4,000	3,080	2,600	(1,400)	(35%)
TAXES	701,316	765,500	764,580	797,429	31,929	4.2%
4080 PENALTY & INTEREST - PROPERTY TAX	1,867	2,500	2,100	2,500	0	0
PENALTY AND INTEREST	1,867	2,500	2,100	2,500	0	0
4221 PERS ON BEHALF PAYMENTS	19,611	18,297	18,297	9,772	(8,525)	(46.6%)
4461 FEDERAL REVENUE - ARPA	0	0	52,427	1	1	0
REVENUE FROM OTHER GOVTS	19,611	18,297	70,724	9,773	(8,524)	(46.6%)
4305 INTEREST INCOME	8,886	16,000	6,000	8,000	(8,000)	(50%)
INVESTMENT INCOME	8,886	16,000	6,000	8,000	(8,000)	(50%)
4395 ANNUAL SERVICE AREA FEES	125,200	134,400	126,000	134,400	0	0
4396 EMS REVENUE	65,172	70,000	60,000	110,000	40,000	57.1%
4400 SEMT FEES	0	50,000	0	50,000	0	0
SERVICE FEES	190,372	254,400	186,000	294,400	40,000	15.7%
4440 TRANSFERS IN - CPV FUND	111,855	0	0	225,000	225,000	0
4456 TRANSFERS IN - LOCAL EDUCATION FUND	20,400	20,400	20,400	20,400	0	0
INTERFUND TRANSFERS	132,255	20,400	20,400	245,400	225,000	1102.9%
TOTAL REVENUES	1,054,306	1,077,097	1,049,804	1,357,502	280,405	26%
5100 EMPLOYEE WAGES	252,978	251,521	251,521	272,747	21,226	8.4%
5110 OVERTIME PAY	30	0	483	15,000	15,000	0
5120 TEMPORARY PAY	1,780	23,000	15,600	104,000	81,000	352.2%
5121 FIREFIGHTER FEES	36,411	44,000	43,457	18,200	(25,800)	(58.6%)
5160 CALL OUT PAY	(114,648)	0	0	62,500	62,500	0
5200 TAXES/BENEFITS	187,541	216,564	212,232	239,243	22,679	10.5%
5300 TRAVEL & TRAINING	6,653	99,700	35,813	89,400	(10,300)	(10.3%)
5400 UNIFORM ALLOWANCE	2,500	20,140	12,220	15,444	(4,696)	(23.3%)
6010 SUPPLIES	2,680	5,400	5,400	5,400	0	0
6011 OPERATING SUPPLIES	22,184	42,040	40,239	37,501	(4,539)	(10.8%)
6012 COVID-19 PREVENTION SUPPLIES	0	500	0	500	0	0
6015 BOOKS & SOFTWARE	9,325	18,060	13,823	17,752	(308)	(1.7%)
6020 DUES & PUBLICATIONS	399	0	0	0	0	0
6030 PUBLISHING EXPENSE	40	1,000	800	1,000	0	0%
6040 COMMUNITY PROMOTION	561	1,650	1,481	1,650	0	0
6045 MEETING/TRAINING FOOD	269	400	400	400	0	0%
6060 RENTALS	5,311	5,000	5,000	5,000	0	(0%)
6070 POSTAGE EXPENSE	1,127	1,100	1,000	900	(200)	(18.2%)
6080 PROFESSIONAL SERVICES	240	30,455	50,425	76,575	46,120	151.4%
6082 EMPLOYEE RETENTION/ RECRUITMENT	2,933	2,700	1,500	2,700	0	0
6090 CONTRACTUAL SERVICES	27,206	22,300	20,336	63,225	40,925	183.5%
6100 INSURANCE	22,404	22,952	21,742	24,559	1,607	7%
6110 MEDICAL EXPENSE	102	2,350	1,950	4,690	2,340	99.6%
6150 FINES & PENALTIES	3	0	0	0	0	0
6310 ELECTRICITY	11,594	15,246	11,383	13,000	(2,246)	(14.7%)
6312 ELECTRICITY - STREET LIGHTS	0	120	120	336	216	180%
6330 TELEPHONE	5,376	7,100	8,364	7,700	600	8.5%
6331 LONG DISTANCE	75	150	84	150	0	0
6350 LANDFILL FEES	0	700	700	700	0	0%
6430 BUILDING MAINTENANCE	15,049	34,000	33,552	58,900	24,900	73.2%
6431 HEATING FUEL	13,280	13,142	13,938	23,150	10,008	76.2%
6450 EQUIPMENT MAINTENANCE	9,833	13,000	10,146	13,901	901	6.9%
6460 VEHICLE MAINTENANCE	22,884	16,650	18,122	35,252	18,602	111.7%
6461 VEHICLE FUEL & OIL	5,146	8,700	9,003	11,314	2,614	30%
6525 SMALL EQUIPMENT PURCHASES	77,385	26,100	26,462	59,500	33,400	128%
6530 EQUIPMENT PURCHASE	0	95,000	87,504	127,200	32,200	33.9%
6540 CAPITAL IMPROVEMENTS	0	538,200	538,200	971,000	432,800	80.4%
OPERATING EXPENSES	628,650	1,578,941	1,493,000	2,380,490	801,549	50.8%
6130 ADMINISTRATIVE FEES	56,995	60,429	60,429	84,569	24,141	39.9%
6610 TRANSFERS OUT - SEWER FEES	464	464	464	464	0	(0%)
NON OPERATING EXPENSES	57,459	60,893	60,893	85,033	24,141	39.6%
TOTAL APPROPRIATIONS	686,109	1,639,833	1,553,893	2,465,523	825,690	50.4%
NET EXCESS REV OVER (UNDER) APP	368,198	(562,736)	(504,089)	(1,108,021)	(545,285)	96.9%
END ENDING FUND BALANCE	1,661,597	1,098,861	1,157,508	49,487	(1,049,374)	(95.5%)



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KETCHIKAN GATEWAY BOROUGH
FY 2023
890-90-000 - NORTH TONGASS FIRE DISTRICT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	252,978	251,521	251,521	272,747	21,226	8.4%
5110 OVERTIME PAY	30	0	483	15,000	15,000	0
5120 TEMPORARY PAY	1,780	23,000	15,600	104,000	81,000	352.2%
5121 FIREFIGHTER FEES	36,411	44,000	43,457	18,200	(25,800)	(58.6%)
5160 CALL OUT PAY	(114,648)	0	0	62,500	62,500	0
5200 TAXES/BENEFITS	187,541	216,564	212,232	239,243	22,679	10.5%
5300 TRAVEL & TRAINING	6,653	99,700	35,813	20,250	(79,450)	(79.7%)
5400 UNIFORM ALLOWANCE	2,500	20,140	12,220	8,234	(11,906)	(59.1%)
6010 SUPPLIES	2,680	5,400	5,400	4,320	(1,080)	(20%)
6011 OPERATING SUPPLIES	22,184	42,040	40,239	13,278	(28,762)	(68.4%)
6012 COVID-19 PREVENTION SUPPLIES	0	500	0	500	0	0
6015 BOOKS & SOFTWARE	9,325	18,060	13,823	6,490	(11,570)	(64.1%)
6020 DUES & PUBLICATIONS	399	0	0	0	0	0
6030 PUBLISHING EXPENSE	40	1,000	800	500	(500)	(50%)
6040 COMMUNITY PROMOTION	561	1,650	1,481	1,650	0	0
6045 MEETING/TRAINING FOOD	269	400	400	200	(200)	(50%)
6060 RENTALS	5,311	5,000	5,000	4,000	(1,000)	(20%)
6070 POSTAGE EXPENSE	1,127	1,100	1,000	900	(200)	(18.2%)
6080 PROFESSIONAL SERVICES	240	30,455	50,425	76,365	45,910	150.7%
6082 EMPLOYEE RETENTION/ RECRUITMENT	2,933	2,700	1,500	2,700	0	0
6090 CONTRACTUAL SERVICES	27,206	22,300	20,336	12,525	(9,775)	(43.8%)
6100 INSURANCE	22,404	22,952	21,742	24,559	1,607	7%
6110 MEDICAL EXPENSE	102	2,350	1,950	2,375	25	1.1%
6150 FINES & PENALTIES	3	0	0	0	0	0
6310 ELECTRICITY	11,594	15,246	11,383	10,400	(4,846)	(31.8%)
6312 ELECTRICITY - STREET LIGHTS	0	120	120	336	216	180%
6330 TELEPHONE	5,376	7,100	8,364	3,850	(3,250)	(45.8%)
6331 LONG DISTANCE	75	150	84	75	(75)	(50%)
6350 LANDFILL FEES	0	700	700	560	(140)	(20%)
6430 BUILDING MAINTENANCE	15,049	34,000	33,552	48,400	14,400	42.4%
6431 HEATING FUEL	13,280	13,142	13,938	18,520	5,378	40.9%
6450 EQUIPMENT MAINTENANCE	9,833	13,000	10,146	9,134	(3,866)	(29.7%)
6460 VEHICLE MAINTENANCE	22,884	16,650	18,122	31,084	14,434	86.7%
6461 VEHICLE FUEL & OIL	5,146	8,700	9,003	7,934	(766)	(8.8%)
6525 SMALL EQUIPMENT PURCHASES	77,385	26,100	26,462	41,200	15,100	57.9%
6530 EQUIPMENT PURCHASE	0	95,000	87,504	49,200	(45,800)	(48.2%)
6540 CAPITAL IMPROVEMENTS	0	538,200	538,200	971,000	432,800	80.4%
OPERATING EXPENSES	628,650	1,578,941	1,493,000	2,082,230	503,289	31.9%
6130 ADMINISTRATIVE FEES	56,995	60,429	60,429	66,674	6,245	10.3%
6610 TRANSFERS OUT - SEWER FEES	464	464	464	352	(112)	(24.1%)
NON OPERATING EXPENSES	57,459	60,893	60,893	67,026	6,133	10.1%
TOTAL APPROPRIATIONS	686,109	1,639,833	1,553,893	2,149,256	509,422	31.1%

KETCHIKAN GATEWAY BOROUGH
FY 2023
890-90-000 - NORTH TONGASS FIRE DISTRICT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5100 EMPLOYEE WAGES	252,978	251,521	251,521	272,747	21,226	8.4%
5110 OVERTIME PAY	30	0	483	15,000	15,000	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5120 TEMPORARY PAY	1,780	23,000	15,600	104,000	81,000	352.2%

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - To Cover Ward Cove Cruise Ship Facility		81,000
[890-90-000] - Wages to backfill while one Staff Member is in Paramedic School		17,000
[890-90-000] - Labor Brought on for Projects and to Cover Staff Absences		6,000
Total		104,000

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5121 FIREFIGHTER FEES	36,411	44,000	43,457	18,200	(25,800)	(58.6%)
5160 CALL OUT PAY	(114,648)	0	0	62,500	62,500	0
5200 TAXES/BENEFITS	187,541	216,564	212,232	239,243	22,679	10.5%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5300 TRAVEL & TRAINING	6,653	99,700	35,813	20,250	(79,450)	(79.7%)

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - PPE Inspection Training	For (1) Attendee	4,000
[890-90-000] - Basic Firefighter Classes	Local Classes	1,750
[890-90-000] - Holmatro Tool Repair Training	For (1) Attendee	4,000
[890-90-000] - Drill Night Training Programs	Taught Locally	500
[890-90-000] - Fire Chiefs Conference	For (1) Attendee	2,500
[890-90-000] - National Fire Conference	For (2) Attendees	7,500
Total		20,250

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5400 UNIFORM ALLOWANCE	2,500	20,140	12,220	8,234	(11,906)	(59.1%)

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - PPE Turnouts (Coats Pants Boots Hoods Gloves)		4,944
[890-90-000] - DOT Approved Response Jackets		450
[890-90-000] - Duty Uniforms		2,240
[890-90-000] - Uniforms and Clothing Other		600
Total		8,234

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6010 SUPPLIES	2,680	5,400	5,400	4,320	(1,080)	(20%)

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - Shop Supplies including but not limited to nuts bolts and other fasteners		2,720
[890-90-000] - Supplies including but limited to general office and cleaning supplies		1,600
Total		4,320

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6011 OPERATING SUPPLIES	22,184	42,040	40,239	13,278	(28,762)	(68.4%)

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - REHAB Supplies		3,000
[890-90-000] - Ice Melt		4,278
[890-90-000] - Fire Fighting Foam		4,000
[890-90-000] - Operating Supplies Not Related to EMS Operations		2,000
Total		13,278

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6012 COVID-19 PREVENTION SUPPLIES	0	500	0	500	0	0

KETCHIKAN GATEWAY BOROUGH
FY 2023
890-90-000 - NORTH TONGASS FIRE DISTRICT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6015 BOOKS & SOFTWARE	9,325	18,060	13,823	6,490	(11,570)	(64.1%)
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - Fire/EMS 1 Online Training Program	1,500					
[890-90-000] - ESO Checklist Support	1,167					
[890-90-000] - Check-4-It Rig Check Support	1,323					
[890-90-000] - ESO Fire/Properties Support	2,100					
[890-90-000] - Tablet Command Support	400					
Total	6,490					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6020 DUES & PUBLICATIONS	399	0	0	0	0	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6030 PUBLISHING EXPENSE	40	1,000	800	500	(500)	(50%)
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - Recruitment Ads	500					
Total	500					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6040 COMMUNITY PROMOTION	561	1,650	1,481	1,650	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - Fire Prevention Supplies	450					
[890-90-000] - Home Safety Visit Supplies	1,000					
[890-90-000] - Community Awareness Brochures and Pamphlets	200					
Total	1,650					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6045 MEETING/TRAINING FOOD	269	400	400	200	(200)	(50%)
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - Meeting Supplies	200					
Total	200					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6060 RENTALS	5,311	5,000	5,000	4,000	(1,000)	(20%)
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - Equipment Rental for Station Upkeep	4,000					
Total	4,000					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6070 POSTAGE EXPENSE	1,127	1,100	1,000	900	(200)	(18.2%)
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6080 PROFESSIONAL SERVICES	240	30,455	50,425	76,365	45,910	150.7%
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - Boiler Certifications	90					
[890-90-000] - Station 6 design		FY2022 carry forward				
[890-90-000] - Breathing Air Certification	275					
[890-90-000] - Station 6 design		FY2023 CIP				
[890-90-000] - Station 8 design		FY2022 carry forward				
Total	76,365					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6082 EMPLOYEE RETENTION/ RECRUITMENT	2,933	2,700	1,500	2,700	0	0
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - Service Awards	500					
[890-90-000] - Volunteer Recruitment	2,200					
Total	2,700					

KETCHIKAN GATEWAY BOROUGH
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890-90-000 - NORTH TONGASS FIRE DISTRICT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	27,206	22,300	20,336	12,525	(9,775)	(43.8%)
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - Interpol CAD Interface	240					
[890-90-000] - City of Ketchikan Dispatch Services	10,500					
[890-90-000] - Iron Compass Mapping Service	150					
[890-90-000] - I Am Responding	150					
[890-90-000] - Alaska Waste	960					
[890-90-000] - NIXLE Subscription	525					
Total	12,525					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6100 INSURANCE	22,404	22,952	21,742	24,559	1,607	7%
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - Broker Fee's	1,065					
[890-90-000] - Property & Liability	4,942					
[890-90-000] - Rolling Stock Fire Safety Trailer	18,552					
Total	24,559					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6110 MEDICAL EXPENSE	102	2,350	1,950	2,375	25	1.1%
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - Drug Screening	500					
[890-90-000] - Medical Physicals	1,000					
[890-90-000] - COVID Testing	250					
[890-90-000] - TB Tests	125					
[890-90-000] - Hepatitis A & B Testing	500					
Total	2,375					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6150 FINES & PENALTIES	3	0	0	0	0	0
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6310 ELECTRICITY	11,594	15,246	11,383	10,400	(4,846)	(31.8%)
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - Electricity Station 6	4,560					
[890-90-000] - Electricity Station 8	5,840					
Total	10,400					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6312 ELECTRICITY - STREET LIGHTS	0	120	120	336	216	180%
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - Street Lights	336					
Total	336					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6330 TELEPHONE	5,376	7,100	8,364	3,850	(3,250)	(45.8%)
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - KPU Telephone/Internet System for Station 6 & 8	3,400					
[890-90-000] - Cell Phones	450					
Total	3,850					
Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6331 LONG DISTANCE	75	150	84	75	(75)	(50%)
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - Long Distance Access	75					
Total	75					

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Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6350 LANDFILL FEES	0	700	700	560	(140)	(20%)
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - Solid Waste	560					
Total	560					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6430 BUILDING MAINTENANCE	15,049	34,000	33,552	48,400	14,400	42.4%
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - Punch List Items	4,000					
[890-90-000] - Live Fire Prop Upgrades	4,000					
[890-90-000] - Station 8 Fuel Tank Install	3,200					
[890-90-000] - Station 8 Wall Covering	4,000					
[890-90-000] - Station 6 Door Replacement	2,400					
[890-90-000] - Station 6 Highway Sign	5,600					
[890-90-000] - Station 6 Driveway sealing	8,000					
[890-90-000] - Training Center Container Replacement	2,400					
[890-90-000] - Training Center Driveway Gate	9,600					
[890-90-000] - General Maintenance and Station Repair	4,000					
[890-90-000] - Station 6 LED Lighting Conversion	1,200					
Total	48,400					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6431 HEATING FUEL	13,280	13,142	13,938	18,520	5,378	40.9%
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - Station 6	8,440					
[890-90-000] - Station 8	10,080					
Total	18,520					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6450 EQUIPMENT MAINTENANCE	9,833	13,000	10,146	9,134	(3,866)	(29.7%)
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - SCBA Repair Parts	2,000					
[890-90-000] - Radio Maintenance and Repair	300					
[890-90-000] - Air Gas Sensor Replacement	900					
[890-90-000] - Maintenance to Small Equipment Including but not Limited to Breakdowns and General Repair	2,500					
[890-90-000] - Maintenance to Small Equipment Including but not Limited to Calibrations Testing & Certifications	3,434					
Total	9,134					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6460 VEHICLE MAINTENANCE	22,884	16,650	18,122	31,084	14,434	86.7%
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - Used Oil Containment and Supplies	4,000					
[890-90-000] - Oil Analysis Program	195					
[890-90-000] - Tanker 8 Tires	11,000					
[890-90-000] - General Maintenance	10,889					
[890-90-000] - Support 8 Body Work	3,500					
[890-90-000] - Tanker 8 Body Work	1,500					
Total	31,084					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6461 VEHICLE FUEL & OIL	5,146	8,700	9,003	7,934	(766)	(8.8%)
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - Vehicle Oil	934					
[890-90-000] - Vehicle Fuel	7,000					
Total	7,934					

KETCHIKAN GATEWAY BOROUGH
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890-90-000 - NORTH TONGASS FIRE DISTRICT

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6525 SMALL EQUIPMENT PURCHASES	77,385	26,100	26,462	41,200	15,100	57.9%
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - Trident Air Primer	2,000					
[890-90-000] - Life Fitness Treadmills	13,000	Units now over 10 years old and no longer supported.				
[890-90-000] - Multi-force Forceable Entry Window	7,000	To be installed in the Training Center				
[890-90-000] - Smooth Bore Nozzles	8,200					
[890-90-000] - SCBA Batteries	1,000					
[890-90-000] - Flammable Liquide Storage Locker	3,000					
[890-90-000] - Support 8 Hose Bed Fabrication	2,500					
[890-90-000] - Station 6 Washer and Dryer	2,000					
[890-90-000] - Torque Wrench for Large Truck Wheels	1,000					
[890-90-000] - Hand Tools for Station 8	1,000					
[890-90-000] - Hand Tools for Station 6	500					
Total	41,200					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6530 EQUIPMENT PURCHASE	0	95,000	87,504	49,200	(45,800)	(48.2%)

[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - Rope Rescue Kit	15,000	The kit contains rope and hardware necessary to replace current equipment that is nearing its certification date limit				
[890-90-000] - Thermal Cameras	21,000	Replacement cameras to replace (3) of our current units that are 22 years old and are having operational failures				
[890-90-000] - Para Tech Rescue Struts	7,500	To be carried on the new rescue vehicle scheduled to arrive at the end of FY22				
[890-90-000] - Rescue Winch	5,700	To be carried on the new rescue vehicle scheduled to arrive at the end of FY22				
Total	49,200					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6540 CAPITAL IMPROVEMENTS	0	538,200	538,200	971,000	432,800	80.4%

[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - REHAB Vehicle	466,000	FY2023 CIP				
[890-90-000] - Rescue 8 Vehicle Replacement	487,000	FY2022 carry forward				
[890-90-000] - Rescue Boat and Motor	18,000	To be carried on the new rescue vehicle scheduled to arrive at the end of FY22				
Total	971,000					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
OPERATING EXPENSES	628,650	1,578,941	1,493,000	2,082,230	503,289	31.9%
6130 ADMINISTRATIVE FEES	56,995	60,429	60,429	66,674	6,245	10.3%

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6610 TRANSFERS OUT - SEWER FEES	464	464	464	352	(112)	(24.1%)

[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - Station 6	176					
[890-90-000] - Station 8	176					
Total	352					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
NON OPERATING EXPENSES	57,459	60,893	60,893	67,026	6,133	10.1%
TOTAL APPROPRIATIONS	686,109	1,639,833	1,553,893	2,149,256	509,422	31.1%

KETCHIKAN GATEWAY BOROUGH

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890-90-005 - NORTH TONGASS EMS

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
5300 TRAVEL & TRAINING	0	0	0	69,150	69,150	0
5400 UNIFORM ALLOWANCE	0	0	0	7,210	7,210	0
6010 SUPPLIES	0	0	0	1,080	1,080	0
6011 OPERATING SUPPLIES	0	0	0	24,223	24,223	0
6015 BOOKS & SOFTWARE	0	0	0	11,262	11,262	0
6030 PUBLISHING EXPENSE	0	0	0	500	500	0
6045 MEETING/TRAINING FOOD	0	0	0	200	200	0
6060 RENTALS	0	0	0	1,000	1,000	0
6080 PROFESSIONAL SERVICES	0	0	0	210	210	0
6090 CONTRACTUAL SERVICES	0	0	0	50,700	50,700	0
6110 MEDICAL EXPENSE	0	0	0	2,315	2,315	0
6310 ELECTRICITY	0	0	0	2,600	2,600	0
6330 TELEPHONE	0	0	0	3,850	3,850	0
6331 LONG DISTANCE	0	0	0	75	75	0
6350 LANDFILL FEES	0	0	0	140	140	0
6430 BUILDING MAINTENANCE	0	0	0	10,500	10,500	0
6431 HEATING FUEL	0	0	0	4,630	4,630	0
6450 EQUIPMENT MAINTENANCE	0	0	0	4,767	4,767	0
6460 VEHICLE MAINTENANCE	0	0	0	4,168	4,168	0
6461 VEHICLE FUEL & OIL	0	0	0	3,380	3,380	0
6525 SMALL EQUIPMENT PURCHASES	0	0	0	18,300	18,300	0
6530 EQUIPMENT PURCHASE	0	0	0	78,000	78,000	0
OPERATING EXPENSES	0	0	0	298,260	298,260	0
6130 ADMINISTRATIVE FEES	0	0	0	17,896	17,896	0
6610 TRANSFERS OUT - SEWER FEES	0	0	0	112	112	0
NON OPERATING EXPENSES	0	0	0	18,008	18,008	0
TOTAL APPROPRIATIONS	0	0	0	316,268	316,268	0

KETCHIKAN GATEWAY BOROUGH

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890-90-005 - NORTH TONGASS EMS

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%	
5300 TRAVEL & TRAINING	0	0	0	69,150	69,150	0	
[Entity] - Budget Detail Desc.	Note						Total
[890-90-005] - Paramedic Training		(1) Student		34,000			
[890-90-005] - ESO Reporting Software Training		(1) Attendee		4,000			
[890-90-005] - AEMT Transition Course		Taught Locally		6,800			
[890-90-005] - Basic EMS Classes		Taught Locally		1,750			
[890-90-005] - Drill Night Training Programs				500			
[890-90-005] - Southeast EMS Conference		(2) Attendees		3,600			
[890-90-005] - National EMS Conference		(4) Attendees		11,200			
[890-90-005] - FERNO Cot Repair Training		Taught Locally		4,500			
[890-90-005] - Medical Sponsor Training				2,800			
Total				69,150			

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%	
5400 UNIFORM ALLOWANCE	0	0	0	7,210	7,210	0	
[Entity] - Budget Detail Desc.	Note						Total
[890-90-005] - Response PPE for New Members				2,800			
[890-90-005] - DOT Approved Response Jackets				1,050			
[890-90-005] - Duty Uniforms				1,960			
[890-90-005] - Uniforms and Clothing				1,400			
Total				7,210			

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%	
6010 SUPPLIES	0	0	0	1,080	1,080	0	
[Entity] - Budget Detail Desc.	Note						Total
[890-90-005] - Shop Supplies including but not limited to nuts bolts and other fasteners				680			
[890-90-005] - Misc. Supplies including but not limited to general office and cleaning supplies				400			
Total				1,080			

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%	
6011 OPERATING SUPPLIES	0	0	0	24,223	24,223	0	
[Entity] - Budget Detail Desc.	Note						Total
[890-90-005] - Ice Melt				1,223			
[890-90-005] - COVID-19 Supplies				500			
[890-90-005] - EMS Consumables				22,500			
Total				24,223			

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%	
6015 BOOKS & SOFTWARE	0	0	0	11,262	11,262	0	
[Entity] - Budget Detail Desc.	Note						Total
[890-90-005] - EMS 1 Online Training Program				1,500			
[890-90-005] - ESO Personnel Management				1,600			
[890-90-005] - ESO Reporting Software				4,700			
[890-90-005] - ESO Checklist Software				334			
[890-90-005] - Check-4-It Rig Check Software				378			
[890-90-005] - AEMT Textbooks				1,200			
[890-90-005] - ETT Textbooks				300			
[890-90-005] - Paramedic Textbooks				1,250			
Total				11,262			

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%	
6030 PUBLISHING EXPENSE	0	0	0	500	500	0	
[Entity] - Budget Detail Desc.	Note						Total
[890-90-005] - Recruitment Ads				500			
Total				500			

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890-90-005 - NORTH TONGASS EMS

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6045 MEETING/TRAINING FOOD	0	0	0	200	200	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-005] - Meeting Supplies	200					
Total	200					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6060 RENTALS	0	0	0	1,000	1,000	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-005] - Equipment Rental for Station Upkeep	1,000					
Total	1,000					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6080 PROFESSIONAL SERVICES	0	0	0	210	210	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-005] - CLIA Laboratory Waiver	180					
[890-90-005] - Boiler Certifications	30					
Total	210					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6090 CONTRACTUAL SERVICES	0	0	0	50,700	50,700	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-005] - Narc Box Subscription Fee	800					
[890-90-005] - Interpol CAD Interface	560					
[890-90-005] - City of Ketchikan Dispatch Contract	24,500					
[890-90-005] - Iron Compass Mapping Service	350					
[890-90-005] - I Am Responding	350					
[890-90-005] - Systems Design Billing Fee	9,500					
[890-90-005] - First Net Tablets Zoll Connectivity	1,400					
[890-90-005] - Medical Sponsorship Contract	10,000					
[890-90-005] - Cradle Point Radio/Internet Connectivity	3,000					
[890-90-005] - Alaska Waste	240					
Total	50,700					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6110 MEDICAL EXPENSE	0	0	0	2,315	2,315	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-005] - Drug Screening	500					
[890-90-005] - Medical Physicals	1,000					
[890-90-005] - COVID Testing	250					
[890-90-005] - TB Testing	65					
[890-90-005] - Hepatitis A & B Shots	500					
Total	2,315					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6310 ELECTRICITY	0	0	0	2,600	2,600	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-005] - Electricity Station 6	1,140					
[890-90-005] - Electricity Station 8	1,460					
Total	2,600					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6330 TELEPHONE	0	0	0	3,850	3,850	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-005] - KPU Telephone/Internet System for Station 6 & 8	3,400					
[890-90-005] - Cell Phones	450					
Total	3,850					

KETCHIKAN GATEWAY BOROUGH

FY 2023

890-90-005 - NORTH TONGASS EMS

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6331 LONG DISTANCE	0	0	0	75	75	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-005] - Long Distance Access	75					
Total	75					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6350 LANDFILL FEES	0	0	0	140	140	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-005] - Solid Waste	140					
Total	140					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6430 BUILDING MAINTENANCE	0	0	0	10,500	10,500	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-005] - Punch List Items	1,000					
[890-90-005] - Station 8 Fuel Tank Install	800					
[890-90-005] - Station 8 Bay Wall Covering	1,000					
[890-90-005] - Station 6 Door Replacement	600					
[890-90-005] - Station 6 Highway Sign	1,400					
[890-90-005] - LED Lighting Station 6	300					
[890-90-005] - Station 6 Driveway Sealing	2,000					
[890-90-005] - Training Center Access Gate	2,400					
[890-90-005] - General Maintenance and Station Repair	1,000					
Total	10,500					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6431 HEATING FUEL	0	0	0	4,630	4,630	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-005] - Station 6	2,110					
[890-90-005] - Station 8	2,520					
Total	4,630					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6450 EQUIPMENT MAINTENANCE	0	0	0	4,767	4,767	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-005] - Radio Maintenance and Repair	700					
[890-90-005] - Maintenance to small equipment including but not limited to breakdowns and general repair	2,500					
[890-90-005] - Maintenance to small equipment including but not limited to calibrations testing and certifications	1,567					
Total	4,767					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6460 VEHICLE MAINTENANCE	0	0	0	4,168	4,168	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-005] - Used Oil Containment and Supplies	1,000					
[890-90-005] - Oil Analysis Program	56					
[890-90-005] - General Maintenance	3,112					
Total	4,168					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6461 VEHICLE FUEL & OIL	0	0	0	3,380	3,380	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-005] - Vehicle Oil	500					
[890-90-005] - Vehicle Fuel	2,880					
Total	3,380					

KETCHIKAN GATEWAY BOROUGH

FY 2023

890-90-005 - NORTH TONGASS EMS

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6525 SMALL EQUIPMENT PURCHASES	0	0	0	18,300	18,300	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-005] - Pediatric Vacuum Splints	1,800					
[890-90-005] - Full Body Vacuum Splint Adult	2,000					
[890-90-005] - ALS Kits	1,200					
[890-90-005] - IO Trainer	1,000					
[890-90-005] - Training Lung	250					
[890-90-005] - Heart Training Prop	550					
[890-90-005] - ZOLL AED's	11,500					
Total	18,300					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6530 EQUIPMENT PURCHASE	0	0	0	78,000	78,000	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-005] - Zoll Defibrillator Replacement	78,000					
Total	78,000					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
OPERATING EXPENSES	0	0	0	298,260	298,260	0
6130 ADMINISTRATIVE FEES	0	0	0	17,896	17,896	0

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
6610 TRANSFERS OUT - SEWER FEES	0	0	0	112	112	0
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-005] - Station 6	56					
[890-90-005] - Station 8	56					
Total	112					

Description	FY2021 ACTUAL	FY2022 FINAL	FY2022 ESTIMATED	FY2023 ORIGINAL	FY23-FY22 ORIGINAL	FY23-FY22 Final-%
NON OPERATING EXPENSES	0	0	0	18,008	18,008	0
TOTAL APPROPRIATIONS	0	0	0	316,268	316,268	0



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***STATISTICAL & OTHER
INFORMATION***

FY 2023



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Ketchikan Gateway Borough

Full Time Employee Positions by Home Department										
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
General Government										
Manager	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	6.00
Law	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Assessment	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Finance	9.00	9.00	9.00	9.00	8.00	9.00	9.00	9.00	9.00	10.00
Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Automation / Information Tech.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
	25.00	25.00	25.00	25.00	24.00	24.00	24.00	24.00	25.00	28.00
Public Services										
Animal Protection / Code Enforcement	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00
Parks & Recreation	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Planning	6.50	7.00	7.00	7.00	6.00	6.00	6.00	6.00	6.00	5.00
Public Works	12.00	12.00	12.00	12.00	12.00	12.00	11.00	11.00	10.00	12.00
Transit	11.60	13.75	13.75	13.75	17.75	13.75	18.00	15.98	17.00	19.00
	50.10	52.75	52.75	52.75	54.75	50.75	54.00	51.98	52.00	55.00
Total General Fund	75.10	77.75	77.75	77.75	78.75	74.75	78.00	75.98	77.00	83.00
Enterprise Funds										
Airport	27.50	27.50	27.50	28.00	28.00	29.00	29.00	29.00	29.00	29.00
Wastewater Enterprise	-	-	-	-	-	-	-	-	-	-
Total Enterprise Funds	27.50	27.50	27.50	28.00	28.00	29.00	29.00	29.00	29.00	29.00
Special Revenue Funds										
Commercial Passenger Vessel	-	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-	-
Land Trust	-	-	-	-	-	-	-	-	-	-
North Tongass Fire Service Area	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
South Tongass Service Area	2.00	2.00	3.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Total Special Revenue Funds	5.00	5.00	6.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00
Total Borough FTE	107.60	110.25	111.25	110.75	111.75	109.75	113.00	110.98	112.00	118.00

Full Time Employee Positions by Cost Center										
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
General Fund										
Animal Protection / Code Enforcement	5.00	5.00	5.00	5.35	5.02	4.00	4.00	4.00	4.00	4.00
Assessment	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Finance	9.00	9.00	9.00	9.00	8.00	9.00	9.00	9.00	9.00	10.00
Law	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Manager	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	6.00
Automation / Information Tech.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
Parks & Recreation	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Planning	4.70	4.75	4.75	6.00	4.00	5.00	6.00	5.00	5.00	5.00
Public Works	7.78	6.70	7.05	7.20	7.62	8.00	6.00	6.90	6.90	7.80
Transit	11.60	13.75	12.75	12.75	12.75	13.75	18.00	15.98	17.00	19.00
Total General Fund	69.08	70.20	69.55	71.30	68.39	69.75	73.00	70.88	72.90	78.80
Enterprise Funds										
Airport	27.50	27.50	27.50	28.00	28.00	29.00	29.00	29.00	29.00	29.00
Wastewater Enterprise	1.93	1.50	2.15	2.11	2.78	1.92	1.42	2.00	1.50	2.00
Total Enterprise Funds	29.43	29.00	29.65	30.11	30.78	30.92	30.42	31.00	30.50	31.00
Special Revenue Funds										
Commercial Passenger Vessel	2.30	3.85	1.00	-	-	-	-	-	-	-
Economic Development	0.50	0.75	0.75	0.50	-	-	-	-	-	-
Land Trust	0.50	0.85	1.00	0.75	1.06	1.00	1.00	1.10	1.10	0.20
Recreation CIP	-	-	0.30	0.15	-	-	-	-	-	-
North Tongass Fire Service Area	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
South Tongass Service Area	2.79	2.60	5.00	3.94	3.52	5.08	5.58	5.00	4.50	5.00
Total Special Revenue Funds	9.09	11.05	11.05	8.34	7.58	9.08	9.58	9.10	8.60	8.20
Total Borough FTE	107.60	110.25	110.25	109.75	106.75	109.75	113.00	110.98	112.00	118.00



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Ketchikan Gateway Borough
Wages and Benefits by Department
FY 2023

Department	Position Description	FTE	Total Wages	Total Benefits	Total Wages-Benefits
AIRPORT	AIRPORT CUSTODIAN	3.00	121,417.08	170,596.08	292,013.16
AIRPORT	AIRPORT FERRY CAPTAIN	3.00	214,139.76	203,421.36	417,561.12
AIRPORT	AIRPORT MAINTENANCE LABORER	1.00	46,132.80	59,278.44	105,411.24
AIRPORT	AIRPORT MANAGER	1.00	133,674.12	91,953.59	225,627.71
AIRPORT	AIRPORT TECHNICIAN(ARFF)	5.00	274,336.68	315,009.36	589,346.04
AIRPORT	AP EQUIPMENT MECHANIC ARFF	1.00	66,902.40	68,132.52	135,034.92
AIRPORT	DECKHAND II	3.00	180,307.80	190,057.56	370,365.36
AIRPORT	ENFORCEMENT OFFICER	3.00	240,352.32	221,297.88	461,650.20
AIRPORT	EXECUTIVE SECRETARY	1.00	59,391.36	63,285.24	122,676.60
AIRPORT	FERRY PARKING LOT ATTENDANT	1.00	46,132.80	59,278.44	105,411.24
AIRPORT	FERRY TOLL COLLECTOR	3.00	136,460.88	174,443.88	310,904.76
AIRPORT	MARITIME MAINTENANCE	1.00	69,710.76	67,147.80	136,858.56
AIRPORT	OPERATIONS MANAGER	2.00	187,709.88	159,244.92	346,954.80
AIRPORT	SECURITY SUPERVISOR	1.00	90,458.64	78,174.48	168,633.12
AIRPORT Total		29.00	\$ 1,867,127.28	\$ 1,921,321.55	\$ 3,788,448.83
ANIMAL PROTECTION / CODE ENFORCEMENT	ANIMAL PROTECTION DIRECTOR	1.00	123,071.64	90,858.60	213,930.24
ANIMAL PROTECTION / CODE ENFORCEMENT	ANIMAL PROTECTION OFFICER	2.00	93,767.64	118,484.64	212,252.28
ANIMAL PROTECTION / CODE ENFORCEMENT	CODE COMPLIANCE / ANIMAL PROTECTION OFFICER	1.00	59,391.36	64,479.00	123,870.36
ANIMAL PROTECTION / CODE ENFORCEMENT Total		4.00	\$ 276,230.64	\$ 273,822.24	\$ 550,052.88
ASSESSMENT	APPRAISER I	2.00	147,759.96	143,913.36	291,673.32
ASSESSMENT	APPRAISER II	1.00	71,125.92	70,751.04	141,876.96
ASSESSMENT	DIRECTOR OF ASSESSMENT	1.00	121,765.32	92,718.23	214,483.55
ASSESSMENT	RECORDS/INFORMATION SPECIALIST	1.00	76,481.64	70,097.40	146,579.04
ASSESSMENT Total		5.00	\$ 417,132.84	\$ 377,480.03	\$ 794,612.87
AUTOMATION	INFORMATION SYSTEMS & TECH MGR	1.00	143,427.48	95,236.67	238,664.15
AUTOMATION	SOFTWARE ENGINEER	1.00	121,787.16	87,952.63	209,739.79
AUTOMATION Total		2.00	\$ 265,214.64	\$ 183,189.30	\$ 448,403.94
CLERK	BOROUGH CLERK	1.00	135,961.93	92,723.79	228,685.72
CLERK	DEPUTY BOROUGH CLERK	1.00	74,369.88	69,255.72	143,625.60
CLERK	RECORDS MANAGER	1.00	71,496.00	68,110.32	139,606.32
CLERK Total		3.00	\$ 281,827.81	\$ 230,089.83	\$ 511,917.64
FINANCE	ACCOUNTING TECHNICIAN	4.00	224,524.68	247,943.28	472,467.96
FINANCE	CONTROLLER	1.00	90,785.16	75,799.20	166,584.36
FINANCE	DEPUTY FINANCE DIRECTOR	1.00	117,498.24	86,446.68	203,944.92
FINANCE	DIRECTOR OF FINANCE	1.00	132,607.32	91,594.71	224,202.03
FINANCE	PROCUREMENT/CONTRACTS OFFICER	1.00	86,779.32	74,202.36	160,981.68
FINANCE	REVENUE AND COLLECTIONS SUPERVISOR	1.00	71,496.00	68,110.32	139,606.32
FINANCE	STAFF ACCOUNTANT	1.00	90,981.12	75,877.32	166,858.44
FINANCE Total		10.00	\$ 814,671.84	\$ 719,973.87	\$ 1,534,645.71
LAW	BOROUGH ATTORNEY	1.00	160,432.80	100,960.66	261,393.46
LAW	PARALEGAL	1.00	88,477.44	74,879.16	163,356.60
LAW Total		2.00	\$ 248,910.24	\$ 175,839.82	\$ 424,750.06
MANAGERS OFFICE	ADMINISTRATIVE ASSISTANT II	1.00	58,324.68	62,860.20	121,184.88
MANAGERS OFFICE	ASSISTANT BOROUGH MANAGER	1.00	148,957.32	97,098.19	246,055.51
MANAGERS OFFICE	BOROUGH MANAGER	1.00	164,804.64	102,701.84	267,506.48
MANAGERS OFFICE	ECONOMIC DEVELOPMENT COORDINATOR	1.00	80,552.88	71,720.52	152,273.40
MANAGERS OFFICE	HR MANAGER	1.00	89,522.52	75,295.68	164,818.20
MANAGERS OFFICE	HUMAN RESOURCE SPECIALIST	1.00	65,683.20	65,793.24	131,476.44
MANAGERS OFFICE Total		6.00	\$ 607,845.24	\$ 475,469.67	\$ 1,083,314.91
NORTH TONGASS FIRE DISTRICT	CAREER FIRE LIEUTENANT	2.00	149,675.76	145,455.72	295,131.48
NORTH TONGASS FIRE DISTRICT	FIRE CHIEF	1.00	123,071.64	93,787.68	216,859.32
NORTH TONGASS FIRE DISTRICT Total		3.00	\$ 272,747.40	\$ 239,243.40	\$ 511,990.80
PLANNING	ASSISTANT PLANNER	1.00	73,673.04	69,081.48	142,754.52
PLANNING	ASSOCIATE PLANNER	1.00	100,168.56	79,679.52	179,848.08
PLANNING	PLANNING DIRECTOR	1.00	123,594.12	88,733.76	212,327.88
PLANNING	PLANNING TECH	1.00	49,681.44	59,415.12	109,096.56
PLANNING	PLANNING & ZONING CLERK	1.00	55,124.28	61,584.36	116,708.64
PLANNING Total		5.00	\$ 402,241.44	\$ 358,494.24	\$ 760,735.68

Ketchikan Gateway Borough
Wages and Benefits by Department
FY 2023

Department	Position Description	FTE	Total Wages	Total Benefits	Total Wages-Benefits
PUBLIC WORKS	ADMINISTRATIVE ASSISTANT	1.00	63,984.96	65,116.32	129,101.28
PUBLIC WORKS	DEPUTY DIRECTOR	1.00	95,400.72	81,874.44	177,275.16
PUBLIC WORKS	MAINTENANCE TECH II	1.00	68,927.04	42,279.24	111,206.28
PUBLIC WORKS	OPERATOR I	3.00	209,262.96	122,887.44	332,150.40
PUBLIC WORKS	PARK TECH II	1.00	70,450.92	41,712.00	112,162.92
PUBLIC WORKS	PARKS TECHNICIAN I	3.00	144,559.68	116,152.44	260,712.12
PUBLIC WORKS	PUBLIC WORKS DIRECTOR	1.00	125,945.28	94,944.14	220,889.42
PUBLIC WORKS	UTILITIES SUPERVISOR	1.00	97,338.24	81,816.96	179,155.20
PUBLIC WORKS Total		12.00	\$ 875,869.80	\$ 646,782.98	\$ 1,522,652.78
RECREATION	AQUATIC SUPERVISOR	1.00	66,989.52	70,038.36	137,027.88
RECREATION	CUSTODIAN	1.00	51,575.52	37,894.08	89,469.60
RECREATION	LIFEGUARD	6.00	289,619.52	235,615.80	525,235.32
RECREATION	MAINTENANCE SUPERVISOR	1.00	80,073.84	75,084.84	155,158.68
RECREATION	MONITOR	1.00	40,102.32	36,635.52	76,737.84
RECREATION	PARKS AND RECREATION SUPERVISOR	1.00	82,142.04	73,963.92	156,105.96
RECREATION	RECEPTIONIST	2.00	83,012.88	73,579.08	156,591.96
RECREATION	RECREATION PROGRAMMER	1.00	55,951.56	38,374.08	94,325.64
RECREATION	RECREATION SUPERVISOR	1.00	127,317.00	92,309.23	219,626.23
RECREATION Total		15.00	\$ 876,784.20	\$ 733,494.91	\$ 1,610,279.11
SOUTH TONGASS FIRE DISTRICT	FF/EMT	1.00	60,632.28	66,441.72	127,074.00
SOUTH TONGASS FIRE DISTRICT	FIRE CAPTAIN	1.00	98,883.96	83,368.20	182,252.16
SOUTH TONGASS FIRE DISTRICT	FIRE CHIEF	1.00	123,071.76	93,787.44	216,859.20
SOUTH TONGASS FIRE DISTRICT Total		3.00	\$ 282,588.00	\$ 243,597.36	\$ 526,185.36
TRANSIT	BUS DRIVER I	5.00	297,559.68	335,294.52	632,854.20
TRANSIT	BUS DRIVER I PERM PT	5.00	235,530.60	306,686.40	542,217.00
TRANSIT	BUS DRIVER II	2.00	131,823.60	140,021.16	271,844.76
TRANSIT	MECHANIC	3.00	202,209.36	204,936.96	407,146.32
TRANSIT	TRANSIT ADMIN	1.00	56,604.72	62,174.76	118,779.48
TRANSIT	TRANSIT DIRECTOR	1.00	125,444.64	89,183.87	214,628.51
TRANSIT	TRANSIT MANAGER	1.00	95,008.80	77,482.44	172,491.24
TRANSIT	TRANSIT OPERATIONS SUPERVISOR	1.00	75,893.76	69,863.16	145,756.92
TRANSIT Total		19.00	\$ 1,220,075.16	\$ 1,285,643.27	\$ 2,505,718.43
Grand Total		118.00	\$ 8,709,266.53	\$ 7,864,442.47	\$ 16,573,709.00

Ketchikan Gateway Borough

FY 2023

Citizens

Assembly

Borough Clerk Borough Manager Borough Attorney

Finance	Planning	Public Works
Ketchikan International Airport	Assessment	Parks and Recreation
Animal Protection	Transit	North & South Tongass Fire Depts



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KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1980-AMENDED BY VETO

An Ordinance of the Assembly of the Ketchikan Gateway Borough Adopting the Budget for FY 2023 and Appropriating from all Borough Funds except the Local Education Fund

RECITALS

- A. WHEREAS**, in accordance with Ketchikan Gateway Borough Code 4.05.020, the Borough Assembly held a public hearing on the proposed Fiscal Year 2023 Budget and Capital Program; and
- B. WHEREAS**, the Assembly held a separate public hearing on the FY 2022 Ketchikan Gateway Borough School District budget and appropriation for that budget from the Local Education Fund; and
- C. WHEREAS**, the Assembly has considered and will address approval of the School District budget and appropriation of funds from the Local Education Fund through Ordinance 1981, which, together with the appropriation made by this Ordinance 1980, shall constitute the entire Borough budget and appropriations for FY 2023; and
- D. WHEREAS**, after hearing public testimony, the Assembly now desires to adopt the FY 2023 budget and make appropriations to fund that budget from the corresponding Borough funds other than the Local Education Fund.

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

Section 1. Budget adopted. The budget for the fiscal year beginning July 1, 2022, entitled KETCHIKAN GATEWAY BOROUGH FY 2023 BUDGET, excluding appropriations from the Local Education Fund, is hereby adopted.

Section 2. Local Education Fund. Appropriations for the Local Education Fund will be considered by the Assembly through Ordinance 1981. Total Borough appropriations for Fiscal Year 2023 are reflected in Ordinances 1980 and 1981 combined.

Section 3. Appropriations. The amounts listed below are hereby appropriated from the corresponding funds.

Fund #	Fund Description	Appropriation
101	General Fund	25,239,893
2XX	Debt Service Funds	3,456,882
550	Internal Service Fund - KGBSD Health Insurance	6,450,000
555	Internal Service Fund - KGB Health Insurance	3,899,870
701	Land Trust Fund	1,226,172
705	Commerical Vessel Passenger Fund	2,794,047
710	Nonareawide Fund - Library	539,800
711	Local Education Fund	See Ordinance 1981
712	Recreation Capital Sales Tax Fund	2,242,915
713	School Bond/Capital Improvement Fund	3,607,138
714	Passenger Facility Charges (PFC Fund)	1,176,000
800	South Tongass Service Area	1,758,216
810	Loring Service Area	11,621
820	Old Dairy Road Service Area	16,502
830	Waterfall Creek Service Area	37,888
840	Mud Bight Service Area	31,800
850	Nichols View Service Area	500
860	Forest Park Service Area	76,146
870	Gold Nugget Service Area	33,920
885	Homestead Service Area	59,507
890	North Tongass Fire District	<u>2,465,523</u>
	Subtotal (less Local Education Fund)	55,124,340
<u>Enterprise Funds</u>		
400	Airport Enterprise Fund	7,771,883
480	Wastewater Enterprise Fund	<u>1,511,309</u>
	Subtotal	<u>9,283,192</u>
	Total all Funds (less Local Education Fund)	<u>64,407,532</u>

Section 4. Unencumbered funds. Every unencumbered appropriation for all funds shall lapse at the close of the fiscal year to the respective fund. An appropriation for a capital improvement, a contract or grant award, or encumbered appropriation for all funds in this ordinance shall not lapse until its purpose has been accomplished or abandoned.

Section 5. Effective date. This ordinance is effective immediately upon adoption, more specifically as follows:

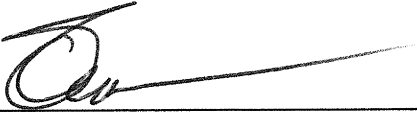
ADOPTED the 16th day of May, 2022.

VETO of \$1,683 Line Item General Fund Appropriation on May 16, 2022.

OVERRIDE of \$1,683 Line Item Veto APPROVED June 6, 2022.

All items except \$1,683 Line Item in General Fund EFFECTIVE the 16th day of May, 2022.

\$1,683 Line Item in General Fund EFFECTIVE the 6th day of June, 2022.



Rodney Dial, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



Glenn Brown, Borough Attorney



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KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1981-SUBSTITUTE-AMENDED

An Ordinance of the Assembly of the Ketchikan Gateway Borough Approving \$48,058,759 for Total Spending Authority for the Fiscal Year 2023 School Budget of the Ketchikan Gateway Borough School District; Determining that \$11,845,134 Shall be Made Available to the District from Local Sources; and Making Appropriations from the Local Education Fund

RECITALS

- A. WHEREAS**, AS 14.14.060(c) and KGBC 2.35.050(a) require the Ketchikan Gateway Borough School Board ("Board") to submit the "School Budget" of the Ketchikan Gateway Borough School District ("District") for the following school year to the Ketchikan Gateway Borough Assembly ("Assembly") by May 1 for approval of the total amount of the School Budget; and
- B. WHEREAS**, on April 27, 2022, the Board adopted the FY 2023 School Budget with total expenditures of \$48,058,759; and
- C. WHEREAS**, KGBC 2.35.050(c) requires the Borough Manager to provide to the Assembly a proposed ordinance approving the School Budget as submitted by the Board, which was accomplished through Ordinance 1981; and
- D. WHEREAS**, the Manager does not have any proposed amendments to the school budget or to the School District's proposed value of in-kind services for FY 2023; and
- E. WHEREAS**, on May 2, 2022, the Assembly amended Ordinance 1981 by directing staff to draft a substitute ordinance that would fund the School District to the maximum level without dropping below the \$2 Million floor in the Local Education Fund, which is accomplished in this Ordinance 1981-Substitute, and
- F. WHEREAS**, after hearing public testimony, the Assembly now desires to approve the total amount of the FY 2023 School District Budget and to make appropriations from the Local Education Fund.

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

Section 1. Approval of a Total Amount for the FY 2023 School Budget. In accordance with KGBC 2.35.050(c), which requires the Borough Manager to provide to the Assembly a proposed ordinance approving the School Budget as submitted by the Board, the Assembly hereby approves a total amount of \$48,058,759 as proposed by the Board in expenditures for the District during FY 2023.

New wording is underlined—Deleted wording is [CAPITALIZED AND BRACKETED]

The \$48,058,759 figure is comprised of \$42,629,026 in School District General Fund expenditures, and \$5,429,733 in grant expenditures, and is based on the revenue projections and the use of fund balance as described in the attached FY 2023 Expenditure Authority.

Section 2. Amount and Nature of Funds to be Made Available from Local Sources for School Purposes. The Assembly hereby determines that the sum of \$11,845,134 shall be made available and is appropriated from the Local Education Fund for school purposes during FY 2023, and is comprised of \$5,318,687 for the required local contribution, \$6,094,926 in discretionary contributions, \$245,917 for school building insurance paid by the Borough; and \$185,604 of in-kind services provided by the Borough for use of athletic fields and the Gateway Aquatic Center, Homestead Road fees, and fire and EMS services from the North and South Tongass Service Areas not included in the District’s total spending authority.

Section 3. Ordinance 1981-Substitute Incorporated into FY 2023 Borough Budget Documents. Staff is hereby directed to incorporate the final appropriations figures into the FY 2023 Borough Budget Documents.

Section 4. Effective date. This ordinance shall be effective immediately upon adoption.

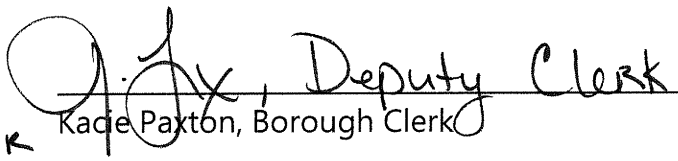
ADOPTED this 17th day of May, 2022.

EFFECTIVE the 17th day of May, 2022.

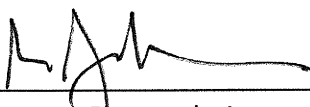


Rodney Dial, Borough Mayor

ATTEST:

for  Deputy Clerk
Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



Glenn Brown, Borough Attorney

KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 2553

A Resolution of the Assembly of the Ketchikan Gateway Borough, setting Policy and Procedures for Fund Balance Classification and Spending Prioritization in Accordance with Governmental Accounting Standards Board Guidelines 54 (GASB54)

RECITALS

- A. WHEREAS**, the Ketchikan Gateway Borough will use the following interpretation to classify fund balance components based on the constraints that are determined on how resources can be used and identification of the source of those constraints. The spending prioritization will determine the order in which fund balance will be spent. This policy will be applied to the FY 2014 Comprehensive Annual Financial Report (CAFR).

Fund Balance Classification	Policy Interpretation
Nonspendable	<ul style="list-style-type: none"> • Consumable Inventories • Prepays • Property held for resale • Noncurrent loans and contracts receivable must be examined. These may be classified as nonspendable, restricted, committed or assigned based on the restrictions placed on the usage of the loan repayments.
Restricted	<ul style="list-style-type: none"> • Resources are restricted for use by the: <ul style="list-style-type: none"> ○ Alaska Constitution ○ Federal government ○ Debt covenants ○ External parties ○ Grantors ○ Borough Assembly • Contract commitments • A restricted fund balance can never be negative.
Committed	<ul style="list-style-type: none"> • Resources are restrained for use by: <ul style="list-style-type: none"> ○ Borough Assembly action • Commitments may <u>only</u> be changed or lifted by the assembly taking the same formal action that imposed the constraint originally. • Commitments of fund balance <u>must</u> be in place before the end of the


	fiscal year. A committed fund balance can never be negative.
Assigned	<ul style="list-style-type: none"> • Resources are restrained for use by: <ul style="list-style-type: none"> ○ Department or Service Area board. • Amounts that are not restricted or committed and intended to be used for the purpose of the fund. • Assignments can occur any time before issuance of financial statements. • Assignment ability has been delegated by the Assembly to the Finance Director • An assigned fund balance can never be negative. Assignments can never cause the overall fund balance to be negative.
Unassigned	<ul style="list-style-type: none"> • A positive balance is only reportable in general fund. • May be negative (deficit) fund balance for other fund types.

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

Section 1. Spending Prioritization. The Ketchikan Gateway Borough spending policy is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance.

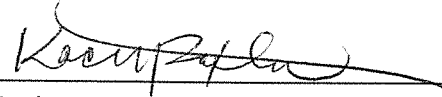
Section 2. Effective Date. This Resolution shall be effective upon adoption.

ADOPTED this 4th day of August, 2014.



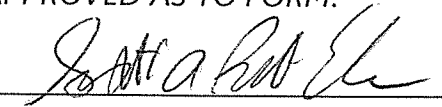
 Dave Kiffer, Borough Mayor

ATTEST:



 Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



 Scott A. Brandt-Erichsen, Borough Attorney

KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 2935

A Resolution of the Assembly of the Ketchikan Gateway Borough, Setting a Policy for Appropriate Levels of Unrestricted Fund Balance in the General Fund

RECITALS

- A. WHEREAS**, KGBC 4.05.015 requires the Borough's appropriation ordinances, budgets, accounting and financial reporting should:
- (1) Promote transparency and accountability;
 - (2) Strive to provide information for citizens, taxpayers, students, teachers, parents, and others in a readily understandable form;
 - (3) Provide trust and confidence in the completeness of reporting of the finances of the borough and school district; and
 - (4) Facilitate effective supervision of the borough; and
- B. WHEREAS**, a policy establishing appropriate reserve levels and adherence to same is an important element of a sound fiscal policy which mitigates current and future risks and ensures stable tax rates; and
- C. WHEREAS**, the Government Finance Officers Association recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund as reserves; and
- D. WHEREAS**, the reserves policy should be reviewed periodically to ensure it addresses changing circumstances.

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

Section 1. Unrestricted fund balance means the sum of the committed, assigned, and unassigned fund balances, where the only restriction on spending, if any, is imposed by the Assembly.

Section 2. The Assembly has given due consideration to the Ketchikan Gateway Borough's specific circumstance and has considered the following factors:

- 1) Predictability of revenues and volatility of expenditures;

- 2) Perceived exposure to significant one-time outlays;
- 3) Potential drain on the general fund from other funds and the availability of resources in other funds;
- 4) Potential impact on bond ratings and the increased cost of borrowed funds; and
- 5) Commitments and assignments of fund balance.

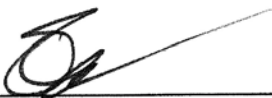
Section 3. The Assembly hereby determines that an appropriate level of unrestricted general fund balance to be maintained as reserves is 30 percent of annual general fund expenditures, including routine interfund transfers out and general fund capital projects not exceeding \$500,000 in any given year.

Section 4. The Assembly hereby directs that the Finance Director report on the expected level of unrestricted general fund reserves at least once each year during the budget process.

Section 5. Resolution 2698-A is hereby repealed and replaced in its entirety.

Section 6. Effective Date. This resolution shall be effective immediately upon adoption.

ADOPTED this 18th day of April, 2022.



Rodney Dial, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



Glenn Brown, Borough Attorney