

# Ketchikan Gateway Borough

## FY 2024

### DETAIL BUDGET





THIS PAGE INTENTIONALLY  
LEFT BLANK

# Ketchikan Gateway Borough



## FY 2024 DETAIL BUDGET

Adopted on May 22, 2023  
Ordinance No.'s 2017-S & 2018-S



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH  
FISCAL YEAR 2024  
BUDGET & CAPITAL PROGRAM

Mayor & Assembly      Term Expires

Rodney Dial, Mayor	2025
Jeremy Bynum	2023
Judith McQuerry	2023
Amanda (AJ) Pierce	2023
Grant Echohawk	2024
Jaimie Palmer	2024
Austin Otos	2025
Glen Thompson	2025

Appointed Staff

Ruben Duran, Borough Manager  
Glenn Brown, Borough Attorney  
Kacie Paxton, Borough Clerk

Directors

Charlanne Thomas, Finance Director  
Alex Peura, Airport Manager  
Eddie Blackwood, Animal Protection Director  
Adam Thompson, Assessment Director  
Greg Bjork, Automation Director  
Jerry Kiffer, North Tongass Fire Chief  
Richard Harney, Planning Director  
Morgan Barry, Public Works Director  
Wendy Miller, Parks & Recreation Director  
Steve Rydeen, South Tongass Fire Chief  
Kyan Reeve, Transit Director

Effective July 1, 2023

Adopted on May 22, 2023

Ordinance No's. 2017-S & 2018-S

KETCHIKAN GATEWAY BOROUGH  
FISCAL YEAR 2024  
BUDGET & CAPITAL PROGRAM

For more information about this budget document contact:

Ketchikan Gateway Borough  
Finance Department  
1900 First Avenue, Suite 118  
Ketchikan, Alaska 99901

Phone: (907) 228-6620

Fax: (907) 228-6698

email: [finance@kgbak.us](mailto:finance@kgbak.us)

Special Acknowledgement to Staff in Preparing this Budget:

Cynna Gubatayao, Assistant Borough Manager

Nathan Rubino, Controller

Jonathan Kelley, Accountant & Cover Photographer

Photos cannot be reproduced without the permission of the photographer

KETCHIKAN GATEWAY BOROUGH  
 FY 2024 DETAIL BUDGET  
 TABLE OF CONTENTS

Budget Memo .....	13
Summary of All Funds .....	27
Reservation of Fund Balances.....	28
General Fund.....	29
General Fund Summary.....	31
Mayor & Assembly .....	33
Manager’s Office .....	37
Clerk’s Office.....	41
Law .....	45
Finance .....	47
Assessment.....	51
Animal Protection/Code Enforcement.....	53
Recreation .....	57
Public Works.....	61
Maintenance.....	63
Parks .....	67
Fields.....	69
Admin .....	73
Planning.....	77
Transit.....	81
General Fund Grants .....	85
Non-Departmental .....	87
Interfund Transfers.....	89
Automation .....	91
General Fund Capital & Major Projects.....	95

KETCHIKAN GATEWAY BOROUGH  
 FY 2024 DETAIL BUDGET  
 TABLE OF CONTENTS

Enterprise Funds .....	99
Airport Enterprise Fund (Summary) .....	101
Field .....	103
Terminal.....	107
Ferry.....	111
Administration.....	115
Murphy’s Landing .....	119
Airport Revilla Ferry Parking Lot.....	121
Wastewater Enterprise Fund .....	123
Wastewater Treatment .....	125
Wastewater Collection .....	129
Outfall .....	131
Sludge .....	133
Debt Service .....	137
Meritain Insurance – School District.....	139
Meritain Insurance - Borough.....	141
Land Trust (Summary).....	143
Land Trust .....	145
Land Trust White Cliff.....	147
Commercial Passenger Vessel .....	149
Non-Areawide - Library Fund.....	153
Local Education Fund .....	155
Recreation Capital Projects.....	157
School Bond/Capital Improvements.....	159

KETCHIKAN GATEWAY BOROUGH  
 FY 2024 DETAIL BUDGET  
 TABLE OF CONTENTS

Airport PFC .....	161
South Tongass Service Area Water (Summary) .....	163
South Tongass Water Treatment .....	165
South Tongass Water Distribution .....	169
South Tongass Fire District (Summary).....	171
South Tongass Fire .....	173
South Tongass EMS .....	177
Loring Service Area .....	181
Old Dairy Road Service Area .....	183
Waterfall Service Area .....	185
Mud Bight Service Area .....	187
Nichols View Service Area .....	189
Forest Park Service Area .....	191
Gold Nugget Service Area .....	193
Homestead Service Area .....	195
North Tongass Fire District (Summary).....	197
North Tongass Fire .....	199
North Tongass EMS .....	205
Manning Table .....	211
Wages & Benefits by Department .....	213
Organizational Chart .....	215
Ordinance No. 2017-S .....	217
Ordinance No. 2018-S .....	219
Resolution No. 2553.....	223
Resolution No. 2935.....	225



THIS PAGE INTENTIONALLY  
LEFT BLANK

# INTRODUCTION

*FY 2024*



THIS PAGE INTENTIONALLY  
LEFT BLANK



# KETCHIKAN GATEWAY BOROUGH

1900 First Avenue Ste 210 • KETCHIKAN, ALASKA 99901

• 907/228-6625 • fax 907/228-6684

[www.kgbak.us](http://www.kgbak.us)

OFFICE OF THE BOROUGH MANAGER

May 24, 2023

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

**RE: Fiscal Year 2024 Budget and Capital Program Overview  
Adopted May 2023  
Ordinances 2017-S & 2018-S**

Mayor and Members of the Assembly:

Introduction of the FY 2024 Borough budget occurred on May 1, 2023, with the introduction of the School District budget occurring on May 15, 2023. Amendments were made on May 22, 2023 to remove a \$1.0 mil transfer from the General Fund to the Local Education Fund, and reduce the Local Discretionary Contribution in the LEF. The figures in this memo reflect those amendments.

In anticipation of a fully returned traveler season, the FY 2024 Budget is prepared under those assumptions. With preliminary cruise passenger numbers coming in at approximately 1.4 million, seasonal businesses have returned, and the independent traveler season is expected to be the strongest one in the last few years.

In accordance with KGBC 4.05.020, the Borough Manager and Finance Director are required to present the Fiscal Year 2024 Borough Budget and Capital Program ("Budget") at the first meeting in May.

This budget authorizes \$64.9 million in borough wide expenditures. Of that, \$19.5 is in the General Fund and an additional \$9.5 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 15<sup>th</sup> 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, 2023, and ending June 30, 2024:

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

<sup>a</sup> = areawide basis; <sup>n</sup> = nonareawide basis; <sup>s</sup> = 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 Assembly will adopt the Strategic Plan and Five-Year Capital Plan in June. 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 2024 – 2028 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. Now that a robust cruise season is anticipated, capital projects that were halted or deferred have been reviewed and reintroduced into the FY 2024 budget as appropriate.

## **Assumptions**

Budgets are built on estimates and assumptions. The cumulative effect of these estimates and assumptions results in the proposed budget. In April 2022, the Assembly adopted Resolution 2935 revising the minimum General Fund balance reserves policy upwards from 25% to 30% of annual operating expenditures. For FY 2024, Management proposes using General Fund reserves to supplement Field construction costs, stabilize the Local Education Fund, and plan ahead for principal expenses on the White Cliff Certificates of Participation.

The major assumptions used in preparing the FY 2024 budget are as follows:

1. The budget assumes that cruise ship passenger bookings will average 90% over the course of the season. Sales tax revenue for FY 2024 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.
2. In calendar year 2022, 75% of the passengers visiting Ketchikan arrived at the City of Ketchikan's port, while the remaining passengers arrived in Ward Cove, outside City limits. The same ratio is assumed for the 2023 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.
3. 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 2023 actual revenues.
4. A 2.0% cost-of-living adjustment (COLA) is included for FY 2024. All collective bargaining agreements have been negotiated with a 2.0% COLA for FY 2024, and the Assembly approved the equivalent COLA for non-represented and contract employees through the adoption of Resolution 2931 on March 21, 2022.
5. 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 2024 budget reflects the implemented compensation plan for the entire year, and Management has included a 2% market rate adjustment to maintain the market position of the plan.
6. During the pandemic, 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.

- Property tax revenue is based on the preliminary assessment roll dated March 20, 2023. City of Ketchikan assessments increased by 2.4%. Non-areawide assessments increased by 5.2%. The overall Areawide assessment increases by 3.7%. The entire areawide 5.2 mill property tax revenue is dedicated to the Local Education Fund and is not used to support Borough operations.

**A. General Fund:**

**1. Overall General Fund Revenues decrease by 8.8%**

FY 2024 budgeted revenues are -8.8% or \$1,962,347 less than the FY 2023 budget.

- Revenue from other governments is 38.4% lower than last year, due to less receipts of pandemic related funds. The funds the Borough did receive have a deadline of December 31, 2024 (FY 2025) for use of funds.
- Sales taxes, which include sales tax, remote sales tax, marijuana tax, and transient occupancy taxes are 26.6% 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.

General Fund Revenues					
Revenues	FY 2023	FY 2023	FY 2024	FY 2024-FY 2023 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%
Sales tax	6,685,000	7,859,913	8,464,190	1,779,190	26.6%
Other taxes & miscellaneous	70,000	72,816	65,000	(5,000)	-7.1%
Revenue from other governments	10,437,374	10,900,836	6,430,675	(4,006,699)	-38.4%
Charges for services	3,064,986	3,318,610	3,149,685	84,699	2.8%
Operating grants	1,400,000	1,100,000	1,400,000	-	0.0%
Interfund transfers	682,966	682,966	861,194	178,228	26.1%
<b>Total</b>	<b>\$ 22,340,326</b>	<b>\$ 23,935,141</b>	<b>\$ 20,370,744</b>	<b>\$ (1,969,582)</b>	<b>-8.8%</b>

**2. General Fund Expenditures Increase by 2.0%**

General fund expenditures increase by \$493,342. Of this, \$1,830,000 is for capital projects, many of which were appropriated in prior years and then deferred due to the pandemic.

General Fund Expenditures						
	FY 2023	FY 2023	FY 2024	FY 2024-FY 2023 Final Budget		
	Final Budget	Estimated Actual	Budget	\$	%	
Administration	\$ 6,705,478	\$ 6,249,302	\$ 7,071,714	\$ 366,236	5.5%	
Animal Protection	755,669	794,272	832,358	76,689	10.1%	
Recreation	2,808,553	2,868,612	3,138,191	329,638	11.7%	
Public Services	2,492,974	2,392,194	8,656,029	6,163,055	247.2%	
Grants	389,982	389,982	314,500	(75,482)	-19.4%	
Transit	3,851,487	3,708,429	3,945,693	94,206	2.4%	
Capital Projects	8,291,000	7,452,587	1,830,000	(6,461,000)	-77.9%	
<b>Total</b>	<b>\$ 25,295,143</b>	<b>\$ 23,855,378</b>	<b>\$ 25,788,485</b>	<b>\$ 493,342</b>	<b>2.0%</b>	

- In addition to wages and benefits increases related to the compensation plan and health insurance increases, the increase in Administration consists of:
  - A new Engineering Technician position in the Public Works Department for \$152,547 in wages and benefits.
  - A new Maintenance Technician I position in the Parks & Recreation Department for \$94,864 in wages and benefits.
- Also reflected in Capital line item is \$2,400,000 being transferred to the White Cliff Bond Certificate of Participation to set aside the remaining principal amount of the COPs. Rent payments for General Government Operations in the White Cliff Building are reduced to interest only.
- The Public Services budget increased by 247.2% or \$6,163,055 and is the result of \$3,400,000 being transferred to the Fields Capital Improvement projects.
- The proposed total for community grants is \$314,500 and is the amount recommended by the Grants Committee.
- The total Transit budget has increased by \$94,206, or 2.4%.

**3. General Fund Balance**

In this FY 2024 budget, expenditures exceed revenues by \$5,410,507. Management recommends using reserves to fill the gap. Unassigned Fund Balance, or reserves, is savings from prior years. The June 30, 2022 audited unassigned General Fund Balance was \$18,313,521, or approximately 18 months of operating expenditures. The FY 2024 ending fund balance as presented in this budget is expected to be \$13,662,990, which is approximately 13 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 2024.

**B. Local Education Fund**

Total revenue and transfers in for FY 2024 are estimated to be \$11,506,924 which includes an estimate of \$1,000,000 for Secure Rural Schools. The formula is normally a declining formula, equivalent to about 96% of the prior year. The expected revenue for FY 2023 was \$1,070,363. Budgeted revenue also includes \$272,762 transferred in from the School Bond CIP Fund to pay the cost of school building insurance.

	Local Education Fund					
	FY 2023 Final Budget	FY 2023 Estimated Actual	FY 2024 Budget	FY 2024-FY 2023 Final Budget		
				\$	%	
<u>Beginning Fund Balance</u>	\$ 2,898,931	\$ 2,898,931	\$ 2,184,045	\$ (714,886)	-24.7%	
<u>Revenues</u>						
Property taxes	8,421,800	8,423,364	8,723,558	301,758	3.6%	
Tobacco taxes	1,300,000	1,180,000	1,300,000	-	0.0%	
Secure rural schools	1,070,363	1,070,363	1,000,000	(70,363)	-6.6%	
Interest income	20,000	25,000	25,000	5,000	25.0%	
In-kind services	185,604	185,604	185,604	-	0.0%	
On Behalf Contribution	-	711,098	-	-	0.0%	
Transfers in (insurance for buildings)	245,912	237,185	272,762	26,850	10.9%	
	11,243,679	11,832,614	11,506,924	263,245	2.3%	
<u>Expenditures</u>						
Required local contribution	5,318,687	5,318,687	5,584,814	266,127	5.0%	
Discretionary cash contribution	6,806,024	6,806,024	3,622,044	(3,183,980)	-46.8%	
Increased discretionary contr. Request	-	-	-	-	100.0%	
Transfers out for in-kind services	185,604	185,604	185,604	-	0.0%	
Insurance for buildings	245,917	237,185	273,000	27,083	11.0%	
	12,556,232	12,547,500	9,665,462	(2,890,770)	-23.0%	
Surplus (deficit)	(1,312,553)	(714,886)	1,841,462	3,154,015	-240.3%	
Excess fund balance returned*	-	-	-	-	-	
<u>Ending Fund Balance</u>	\$ 1,586,378	\$ 2,184,045	\$ 4,025,507	2,439,129	153.8%	
			Reservation of fund balance per KGBC 4.65.030(b)	(2,000,000)		
			Unreserved Fund Balance	\$ 2,025,507		

\* 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

Expenditures total \$9,665,462. The Required Local Contribution is \$5,584,814, an increase of \$266,127, or 5.0%, and is established by the State of Alaska. The District’s April 27 discretionary cash contribution request of \$6,520,375 would have been a decrease of \$285,649 over the prior year. After passage of the State of Alaska budget by the legislature, the Base Student Allocation was given a one-time increase of \$680 per BSA, resulting in an additional \$2,898,331 above the school district’s requested amount of

funding. The Assembly funded the discretionary portion at \$3,622,044, a decrease of \$3,183,980, and an amount that would not drop the fund balance below \$2,000,000. The assembly’s action substituted State funding for local dollars. School building insurance is estimated to be \$273,000, 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 1<sup>st</sup> 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 \$11,506,924 and expenditures of \$9,665,462, the FY 2024 surplus is \$1,841,462, the equivalent of 0.011 mills areawide property tax. The resulting estimated fund balance will be \$4,025,507. 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 finding by the assembly that extraordinary needs regarding school exist, and an affirmative vote of three-fourths of the members of the assembly. For FY 2024, the unreserved fund balance is \$2,025,507, well above the minimum required by code.

### C. Airport Enterprise Fund

Airport Enterprise Fund						
	FY 2023	FY 2023	FY 2024	FY 2024-FY 2023 Final Budget		
Revenues	Final Budget	Estimated Actual	Budget	\$	%	
From other governments	\$ 656,841	\$ 657,000	\$ 599,000	\$ (57,841)	-8.8%	
Ferry	2,150,000	2,700,000	2,700,000	550,000	25.6%	
Field	985,000	1,145,000	1,170,000	185,000	18.8%	
Revilla Parking	220,000	320,000	320,000	100,000	45.5%	
Terminal	851,700	877,000	849,000	(2,700)	-0.3%	
Administration and other	298,659	340,900	450,800	152,141	50.9%	
	5,162,200	6,039,900	6,088,800	926,600	17.9%	
Expenses						
Field	1,643,347	1,488,234	1,682,076	38,729	2.4%	
Terminal	3,389,035	2,173,191	1,587,922	(1,801,113)	-53.1%	
Ferry	2,195,219	2,230,070	2,603,289	408,070	18.6%	
Revilla Parking	361,357	203,154	192,230	(169,127)	-46.8%	
Administration and other	527,755	455,079	1,926,200	1,398,445	265.0%	
	8,116,713	6,549,728	7,991,717	(124,996)	-1.5%	
Surplus(deficit)	\$ (2,954,513)	\$ (509,828)	\$ (1,902,917)	\$ 1,051,596	-35.6%	

Total airport revenue is expected to increase from FY 2023 budget by 17.9%. The flight schedule has returned to pre-pandemic levels, with additional flights being added for the summer season. Part of the increase in revenues is the result of increased visitor travel, which increased both the Ferry and Field revenue. Total expenses decreased as compared to the prior budget by \$124,996 or 1.5%. The operating

cost decrease is related to less capital improvements. Rate increases for ferry fares and parking fees which were initially discussed prior to the pandemic, but deferred, may need to be considered.

#### **D. Wastewater Enterprise Fund**

Revenue for FY 2024 is flat. Operating expenses decrease by 43.9%. This decrease is the result of fewer equipment purchases when compared to the prior fiscal year. The Wastewater Enterprise Fund ending net position will be \$8,541,800, of which more than 98% are capital assets.

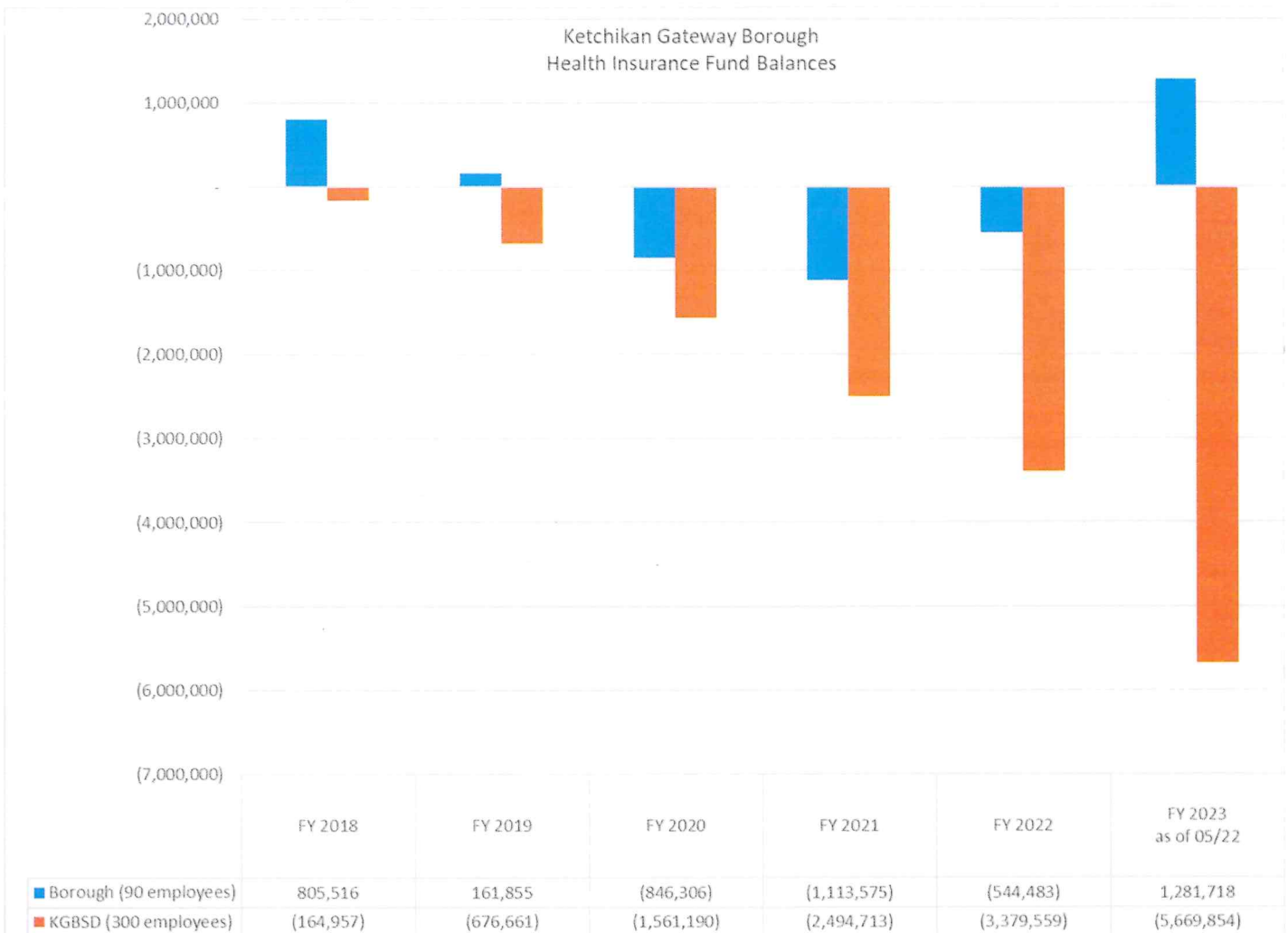
Wastewater Enterprise Fund						
	FY 2023		FY 2024	FY 2024-FY 2023 Final Budget		
	Final Budget	Estimated Actual		Budget	\$	%
Revenues	\$ 855,396	\$ 857,427	\$ 857,227	\$ 1,831	0.2%	
Operating Expenses	909,716	952,276	1,023,747	114,031	12.5%	
Capital	990,000	500,000	42,500	(947,500)	-95.7%	
Total expenditures	1,899,716	1,452,276	1,066,247	(833,469)	-43.9%	
Surplus(deficit)	\$ (1,044,320)	\$ (594,849)	\$ (209,020)	\$ (835,300)	80.0%	

#### **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 May 22, 2023, the Note Receivable from the School District was \$5,669,854, an increase of \$2,290,295 over FY 2022. In FY 2023, the Borough made an On Behalf contribution to the fund of \$711,098 to increase the School District funding to the Cap and reduce the note receivable. In FY 2024, 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 May 22, 2023, the Borough’s Fund Balance was a surplus of \$1,281,718. The per employee allocation (premium) is being decreased from \$3,301 per month to \$3,265, a 1.1% decrease, but still maintains the 105% funding level recommended by USI. 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 2023 Final Budget	FY 2023 Estimated Actual	FY 2024 Budget	FY 2024-FY 2023 Final Budget	
	\$	\$	\$	\$	%
<b>Beginning Fund Balance</b>	\$ 2,700,074	\$ 2,700,074	\$ 2,249,197	\$ (450,877)	-16.7%
<b>Revenues</b>					
Land and other resources	50,000	35,769	50,000	-	0.0%
Leases, and other revenue	479,718	475,249	342,543	(137,175)	-28.6%
<b>Total revenue</b>	<b>542,578</b>	<b>559,712</b>	<b>529,718</b>	<b>(12,860)</b>	<b>-2.4%</b>
<b>Expenditures</b>					
Land Management	365,785	363,035	324,782	(41,003)	-11.2%
White Cliff	937,231	647,554	1,202,034	264,803	28.3%
<b>Total expenses</b>	<b>1,303,016</b>	<b>1,010,589</b>	<b>1,526,816</b>	<b>223,800</b>	<b>17.2%</b>
<b>Surplus (deficit)</b>	<b>(760,438)</b>	<b>(450,877)</b>	<b>(997,098)</b>	<b>(236,660)</b>	<b>31.1%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,939,636</b>	<b>\$ 2,249,197</b>	<b>\$ 1,252,099</b>	<b>\$ (687,537)</b>	<b>-35.4%</b>

Land and other resources income for FY 2024 is budgeted at \$50,000. Lease and other revenue is budgeted at \$342,543.

- Total rental income for White Cliff office space is estimated at \$314,305, of which \$178,790 is from arms-length tenants and Ketchikan Gateway Borough School District for its administrative offices; and \$135,515 is from the Borough offices.
- Tideland lease revenues, interest income, and PERS on-behalf payments total \$16,238.

FY 2024 year-end Fund Balance is budgeted to be \$1,252,099.

### **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 2024 budget, Management directed staff to assume cruise ship bookings at 90% of capacity for calendar year 2023, with 25% of those passengers arriving in Ward Cove, outside City of Ketchikan municipal limits. These assumptions result in anticipated revenue of \$3,500,000.

Departments are planning for the provision of services to cruise passengers starting spring 2023. The biggest impacts are on Transit, South Tongass Fire and EMS Service Area, and the North Tongass Fire and EMS Service Area where Ward Cove is located.

	Commercial Passenger Vessel Fund					
	FY 2023		FY 2023	FY 2024	FY 2024-FY 2023 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%	
<b>Beginning Fund Balance</b>	\$ 2,130,220	\$ 2,130,220	\$ 2,664,305	\$ 534,085		25.1%
<b>Revenues</b>	3,074,500	2,978,380	3,510,000	435,500		14.2%
<b>Expenditures</b>						
Grants	476,600	300,000	562,000	85,400		17.9%
Equipment & capital improvements	585,732	297,895	1,223,920	638,188		109.0%
Summer services (ambassadors, etc)	593,263	593,263	1,104,333	511,070		86.1%
Allocation for Borough services	1,168,202	1,253,137	1,160,116	(8,086)		-0.7%
Total expenditures	2,823,797	2,444,295	4,050,369	1,226,572		43.4%
Surplus (deficit)	250,703	534,085	(540,369)	(791,072)		-315.5%
<b>Ending Fund Balance</b>	\$ 2,380,923	\$ 2,664,305	\$ 2,123,936	\$ (256,987)		-10.8%

Expenditures are calculated on a fiscal year basis, which includes portions of two calendar year cruise ship seasons. Total expenditures as budgeted increase by 43.4%. The annual grant for the Ketchikan Visitor’s Bureau has been increased to \$350,000, compared to \$300,000 last year.

The allocation for Borough services is \$1,160,116, which includes \$820,047 for Transit, \$67,500 for the Airport, and \$272,569 for parks maintenance, downtown ambassador, and admin fees.

## H. Nonareawide Library Fund

	Nonareawide Library Services					
	FY 2023	FY 2023	FY 2024	FY 2024-FY 2023 Final Budget		
	Final Budget	Estimated Actual	Budget	\$	%	
<u>Beginning Fund Balance</u>	\$ 293,844	\$ 293,844	\$ 284,691	\$ (9,153)	-3.1%	
Revenue	531,709	530,647	558,739	27,030	5.1%	
Expenditures	539,800	539,800	519,597	(20,203)	-3.7%	
Surplus (deficit)	(8,091)	(9,153)	39,142	47,233	-583.8%	
<u>Ending Fund Balance</u>	\$ 285,753	\$ 284,691	\$ 323,833	\$ 38,080	13.3%	

The Borough's nonareawide property tax revenue in FY 2024 is estimated to be \$558,739 at 0.7 mills, a 5.1% increase over FY 2023.

The City of Ketchikan, which operates the library, has submitted a request for \$519,597 for FY 2024, as compared to \$539,800 the prior year. The Fund Balance on June 30, 2024 is expected to be \$323,833. 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 2024 sales tax revenue is expected to be 39.6% more than FY 2023. The two items combined result in a 36.9% increase in revenues in the fund.

Debt service increased by 24.3% due to the addition of the 2022 Fields G.O. Bond. Management continues 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 2023		FY 2024	FY 2024-FY 2023 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%
<u>Beginning Fund Balance</u>	\$ 2,413,656	\$ 2,413,656	\$ 4,458,098	\$ 2,044,442	84.7%
Revenues	2,224,394	2,746,500	3,044,201	819,807	36.9%
<u>Expenditures</u>					
Capital improvements	-	-	-	-	0.0%
Maintenance and equipment	85,000	86,000	745,000	660,000	776.5%
Debt service	1,794,714	252,857	2,230,529	435,815	24.3%
Transfers out	363,201	363,201	481,000	117,799	32.4%
Total expenditures	2,242,915	702,058	3,456,529	1,213,614	54.1%
Surplus (deficit)	(18,521)	2,044,442	(412,328)	(393,807)	2126.3%
<u>Ending Fund Balance</u>	\$ 2,395,135	\$ 4,458,098	\$ 4,045,770	\$ 1,650,635	68.9%

## 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 2024 sales tax revenue is budgeted at 39.7% higher than last year. Total FY 2024 revenue is \$123,343 less, a decrease of 4.3% compared to last year's budget. This decrease is a result of two bonds being paid off, which reduces the debt reimbursement revenue.

Total expenditures decrease by \$369,925 due to decreased debt service, a decrease of 10.3%. Projects which have been deferred for several years are being resumed. The current year excess of expenditures over revenue for the fund is \$493,575, and the FY 2024 ending fund balance is \$8,537,212.

Fiscal Year 2024 Budget and Capital Program Introduction

May 24, 2023

Page 13 of 14

School Bond Capital Improvements Fund						
	FY 2023		FY 2024	FY 2024-FY 2023 Final Budget		
	Final Budget	Estimated Actual	Budget	\$	%	
<u>Beginning Fund Balance</u>	\$ 8,317,717	\$ 8,317,717	\$ 9,030,787	\$ 713,070	8.6%	
<u>Revenues</u>						
Sales tax	1,819,000	2,142,000	2,542,000	723,000	39.7%	
Reimbursement (DEED)	1,040,481	1,040,481	186,638	(853,843)	-82.1%	
Interest Income	7,500	15,000	15,000	7,500	100.0%	
Total revenues	2,866,981	3,197,481	2,743,638	(123,343)	-4.3%	
<u>Expenditures</u>						
Capital improvements	1,714,600	600,600	2,537,600	823,000	48.0%	
Debt service	1,486,400	1,486,400	266,625	(1,219,775)	-82.1%	
Transfers out	406,138	397,411	432,988	26,850	6.6%	
Total expenditures	3,607,138	2,484,411	3,237,213	(369,925)	-10.3%	
Surplus (deficit)	(740,157)	713,070	(493,575)	246,582	-33.3%	
<u>Ending Fund Balance</u>	\$ 7,577,560	\$ 9,030,787	\$ 8,537,212	\$ 959,652	12.7%	

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 \$6.0 - \$8.0 million bond within two or three years. If sales tax increases more than estimated, 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 Water	\$ 1,049,395	\$ 479,024	\$ 864,010	\$ (384,986)	\$ 664,409
805	South Tongass Fire	74,305	1,335,000	1,428,972	(93,972)	(19,667)
810	Loring	57,254	3,325	11,885	(8,560)	48,694
820	Old Dairy Road	34,080	19,635	16,502	3,133	37,213
830	Waterfall	32,497	37,500	37,888	(388)	32,109
840	Mud Bight	(602)	30,547	32,309	(1,762)	(2,364)
850	Nichols View	2,534	-	500	(500)	2,034
860	Forest Park	55,777	84,755	76,146	8,609	64,386
870	Gold Nugget	25,065	12,250	33,920	(21,670)	3,395
885	Homestead	144,084	33,312	27,707	5,605	149,689
890	North Tongass	1,341,429	1,898,656	2,366,996	(468,340)	873,089

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

**L. Debt Service and Other Obligations**

		<b>Schedule of Debt and Other Obligations</b>					
		Principal 7/1/2023	Principal Payments	Principal 6/30/2024	Net Interest Exp. FY 2023	DEED Participation *	Year of Maturity (Fiscal)
<b>Debt Service</b>							
GO Bonds - 2022 Series one	Field Bonds	6,525,000	215,000	6,310,000	320,875	0%	2041
GO Bonds - 2009 Series 4	Aquatic Center	15,890,000	735,000	15,155,000	959,654	17%	2039
GO Bonds - 2020	High School Roof	750,000	235,000	515,000	31,625	70%	2026
<b>Certificate of Participation</b>							
C of P 2020	White Cliff	2,320,000	140,000	2,180,000	119,500	0%	2036
<b>Total</b>		<b>\$ 25,485,000</b>	<b>\$ 1,325,000</b>	<b>\$ 24,160,000</b>	<b>\$ 1,431,654</b>		

\* DEED Participation per original project agreements.

**M. Conclusion**

**1. Borough Budget is \$64.9 Million**

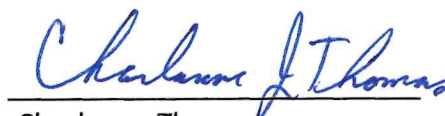
FY 2024 revenue for all funds is \$49,698,463 and expenditures are \$64,897,526.

The budget as presented requires using \$5,410,507 of General Fund reserves. Prior conservative actions on the part of elected officials and management, plus Federal and State revenue replacement funds, have resulted in healthy reserves, and the FY 2024 ending General Fund Balance is expected to be equivalent to 13 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



Charlanne Thomas  
 Finance Director

KETCHIKAN GATEWAY BOROUGH

FY 2024

SUMMARY OF ALL FUNDS

Description	2024 Beginning	ORIGINAL Revenue	Transfers In	Expenses	Transfers Out	Over/ (Under)	Ending Balance
<b>GOVERNMENTAL FUNDS</b>							
GENERAL FUND	19,073,497	17,649,030	2,728,949	19,584,613	6,203,872	(5,410,507)	13,662,990
HOUSING CAPITAL	7,000,000	250,000	0	350,000	0	(100,000)	6,900,000
LAND TRUST	2,200,503	257,028	135,515	1,002,468	524,348	(1,134,273)	1,066,230
COMMER PASSENGER VESSEL FUND	2,664,305	3,510,000	0	1,941,971	2,108,398	(540,369)	2,123,936
NONAREAWIDE - LIBRARY FUND	284,691	558,739	0	519,597	0	39,142	323,833
LOCAL EDUCATION FUND	2,184,045	11,048,558	458,366	9,479,858	185,604	1,841,462	4,025,507
REC CAPITAL PROJECTS FUND	4,458,099	2,883,975	160,226	745,000	2,711,529	(412,328)	4,045,771
SCHOOL BOND/CAPITAL IMPROV	9,030,787	2,743,638	0	2,537,600	699,613	(493,575)	8,537,212
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>46,895,927</b>	<b>38,900,968</b>	<b>3,483,056</b>	<b>36,161,108</b>	<b>12,433,364</b>	<b>(6,210,448)</b>	<b>40,685,479</b>
<b>INTERNAL SERVICE FUNDS</b>							
DEBT SERVICE FUNDS	0	358,784	4,862,870	2,756,654	0	2,465,000	2,465,000
MERITAIN - SCHOOL DISTRICT	0	0	8,038,340	8,038,340	0	0	0
MERITAIN - BOROUGH	63,078	0	4,202,760	4,237,110	0	(34,350)	28,728
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>63,078</b>	<b>358,784</b>	<b>17,103,970</b>	<b>15,032,104</b>	<b>0</b>	<b>2,430,650</b>	<b>2,493,728</b>
<b>SERVICE AREA FUNDS</b>							
SOUTH TONGASS SERVICE AREA WATER	1,049,395	475,694	3,330	815,103	48,906	(384,986)	664,409
SOUTH TONGASS FIRE/EMS	74,305	1,071,600	263,400	1,346,445	82,528	(93,972)	(19,667)
LORING SERVICE AREA	57,254	3,325	0	11,212	673	(8,560)	48,694
OLD DAIRY ROAD SERVICE AREA	34,080	19,635	0	12,986	3,516	3,133	37,213
WATERFALL SERVICE AREA	32,497	37,500	0	35,743	2,145	(388)	32,109
MUD BIGHT SERVICE AREA	(602)	30,547	0	30,480	1,829	(1,762)	(2,364)
NICHOLS VIEW SERVICE AREA	2,534	0	0	0	500	(500)	2,034
FOREST PARK SERVICE AREA	55,777	84,755	0	71,836	4,310	8,609	64,386
GOLD NUGGET SERVICE AREA	25,065	12,250	0	32,000	1,920	(21,670)	3,395
HOMESTEAD SERVICE AREA	144,084	9,960	23,352	26,139	1,568	5,605	149,689
NORTH TONGASS FIRE DISTRICT	1,341,429	1,217,186	681,470	2,258,955	108,041	(468,340)	873,089
<b>TOTAL SERVICE AREA FUNDS</b>	<b>2,815,818</b>	<b>2,962,452</b>	<b>971,552</b>	<b>4,640,899</b>	<b>255,936</b>	<b>(962,831)</b>	<b>1,852,987</b>
<b>ENTERPRISE FUNDS</b>							
AIRPORT ENTERPRISE FUND	25,229,077	6,215,800	505,500	7,997,168	466,771	(1,742,639)	23,486,438
WASTEWATER ENTERPRISE FUND	8,815,905	847,459	9,768	1,066,247	65,085	(274,105)	8,541,800
AIRPORT PFC FUND	1,452,690	413,000	0	0	500,000	(87,000)	1,365,690
<b>TOTAL ENTERPRISE FUNDS</b>	<b>35,497,672</b>	<b>7,476,259</b>	<b>515,268</b>	<b>9,063,415</b>	<b>1,031,856</b>	<b>(2,103,744)</b>	<b>33,393,928</b>
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>85,272,495</b>	<b>49,698,463</b>	<b>22,073,846</b>	<b>64,897,526</b>	<b>13,721,156</b>	<b>(6,846,373)</b>	<b>78,426,122</b>

**KETCHIKAN GATEWAY BOROUGH  
FY 2024  
RESERVATION OF FUND BALANCES**

DESCRIPTION	Ending Fund Balance	Reservation of Fund	Key	Unreserved Fund Balance
<b>GOVERNMENTAL FUNDS</b>				
GENERAL FUND	13,662,990	5,372,553	1	8,290,437
INTERNAL SERVICE - BOROUGH	28,728			28,728
INTERNAL SERVICE - SCHOOL	-	5,669,854	3	(5,669,854)
LAND TRUST	1,066,230	97,850	4	
LAND TRUST		255,414	5	
LAND TRUST		1,000,000	6	
LAND TRUST				(287,034)
CPV	2,123,936			2,123,936
NONAREAWIDE - LIBRARY FUND	323,833			323,833
LOCAL EDUCATION FUND	4,025,507	2,000,000	7	2,025,507
REC CAPITAL PROJECTS FUND	4,045,771	1,000,000	6	
		535,875	5	2,509,896
SCHOOL BOND/CAPITAL IMPROV	8,537,212			8,537,212
AIRPORT PFC FUND	1,365,690			1,365,690
<b>SERVICE AREAS</b>				
SOUTH TONGASS SERVICE AREA	644,742	38,591	4	606,151
LORING SERVICE AREA	48,694			48,694
OLD DAIRY ROAD SERVICE AREA	37,213	84,483	4	(47,270)
WATERFALL SERVICE AREA	32,109			32,109
MUD BIGHT SERVICE AREA	(2,364)			(2,364)
NICHOLS VIEW SERVICE AREA	2,034			2,034
FOREST PARK SERVICE AREA	64,386			64,386
GOLD NUGGET SERVICE AREA	3,395			3,395
HOMESTEAD SERVICE AREA	149,689			149,689
NORTH TONGASS	873,089			873,089
<b>TOTAL GOVERNMENTAL &amp; SERVICE AREA FUNDS</b>	<b>37,032,884</b>	<b>16,054,620</b>		<b>20,978,264</b>
<b>ENTERPRISE FUNDS</b>				
AIRPORT	23,486,438	16,895,789	2	6,590,649
WASTEWATER	8,541,800	8,246,876	2	294,924
<b>TOTAL ENTERPRISE FUNDS</b>	<b>32,028,238</b>	<b>25,142,665</b>		<b>6,885,573</b>
<b>TOTAL GOVERNMENTAL &amp; ENTERPRISE</b>	<b>69,061,122</b>	<b>41,197,285</b>		<b>27,863,837</b>

Description of Reservations of Fund Balance

- 1 Minimum Fund Balance per Resolution 2935
- 2 Capital Assets at 6/30/22
- 3 Note Receivable (as of 05/22/2023)
- 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)

\* Revised on May 22, 2023

# GENERAL FUND

***FY 2024***



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

GENERAL FUND SUMMARY

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	10,411,899	18,958,383	18,958,383	19,073,497	115,114	0.6%
4040 SALES TAXES	5,772,008	5,810,000	6,972,000	7,500,000	1,690,000	29.1%
4050 SALES TAXES - REMOTE	393,518	400,000	437,324	459,190	59,190	14.8%
4054 SPECIAL SALES TAX	129,247	125,000	152,228	150,000	25,000	20.0%
4055 TRANSIENT OCCUPANCY TAXES	163,830	300,000	245,491	305,000	5,000	1.7%
4060 MOTOR VEHICLE TAXES	51,168	50,000	52,870	50,000	0	0.0%
4090 FORECLOSURE COSTS	14,200	15,000	12,000	15,000	0	0.0%
<b>TAXES</b>	6,523,971	6,700,000	7,871,913	8,479,190	1,779,190	26.6%
4080 PENALTY & INTEREST - PROPERTY TAX	(20)	0	0	0	0	0.0%
4085 PENALTY & INTEREST - SALES TAX	24,532	15,000	25,816	15,000	0	0.0%
<b>PENALTY AND INTEREST</b>	24,512	15,000	25,816	15,000	0	0.0%
4190 ALASKA STATE HOUSING - PILT	11,204	10,000	10,000	10,000	0	0.0%
4191 TLINGIT-HAIDA HOUSING - PILT	15,927	10,000	10,668	11,000	1,000	10.0%
4192 KETCHIKAN INDIAN COMMUNITY - PILT	22,162	17,500	22,162	23,000	5,500	31.4%
4215 RAW FISH TAX REFUND	731,573	300,000	300,000	285,000	(15,000)	(5.0%)
4216 SHARED BUSINESS FISHERIES TAX	5,755	2,000	2,500	2,000	0	0.0%
4220 COMMUNITY ASSISTANCE PROGRAM	404,270	292,288	427,836	301,475	9,187	3.1%
4221 PERS ON BEHALF PAYMENTS	359,100	143,724	143,724	146,000	2,276	1.6%
4245 FEDERAL REVENUE - PILT	1,280,362	1,200,000	1,200,000	1,200,000	0	0.0%
4397 FTA CARES TRANSIT GRANT	1,040,867	326,484	564,904	326,000	(484)	(0.1%)
4461 FEDERAL REVENUE - ARPA	9,678,738	7,290,862	7,192,865	4,126,200	(3,164,662)	(43.4%)
4462 FEDERAL REVENUE - CRSSA	0	844,516	1,026,177	0	(844,516)	(100.0%)
<b>REVENUE FROM OTHER GOVTS</b>	13,549,958	10,437,374	10,900,836	6,430,675	(4,006,699)	(38.4%)
4305 INTEREST INCOME	43,064	40,000	35,000	35,000	(5,000)	(12.5%)
<b>INVESTMENT INCOME</b>	43,064	40,000	35,000	35,000	(5,000)	(12.5%)
4110 NSF FEES	60	0	100	30	30	0.0%
4115 REGISTRATION FEES	3,995	3,600	3,810	3,600	0	0.0%
4120 MARIJUANA APPLICATION REVIEW	3,700	4,000	3,000	3,500	(500)	(12.5%)
4315 ASSESSMENT FEES	1,687	1,000	880	1,000	0	0.0%
4316 ASSEMBLY REVENUE	2,264	1,000	0	500	(500)	(50.0%)
4317 CLERK REVENUE	2,924	4,000	3,726	4,000	0	0.0%
4325 PLANNING & ZONING FEES	3,000	4,000	1,200	2,500	(1,500)	(37.5%)
4335 ANIMAL PROTECTION FEES	36,051	40,000	43,386	40,000	0	0.0%
4340 VENDOR COMMISSION FEES	17,545	15,000	18,225	15,000	0	0.0%
4342 JUNK VEHICLE FEES	80,000	80,000	80,000	80,000	0	0.0%
4345 TRANSIT MECHANIC FEES	780	2,500	2,500	2,500	0	0.0%
4353 PROCESS SERVICE FEES	510	1,000	490	1,000	0	0.0%
4359 B/P FAILURE TO FILE FEE	7,832	3,500	3,500	3,500	0	0.0%
4360 CITATIONS/VIOLATIONS/FINES	3,532	3,500	3,975	3,500	0	0.0%
4365 CONTRIB FROM PRIVATE SOURCES	140	0	27	0	0	0.0%
4380 RECREATION FEES	829,868	775,000	900,000	900,000	125,000	16.1%
4390 MISCELLANEOUS REVENUE	(15,379)	1,500	250	1,500	0	0.0%
4391 TRANSIT STATE TRAVEL REIMBURSEMENT	0	9,000	9,000	16,800	7,800	86.7%
4393 BUS SYSTEM REVENUE	176,076	200,000	250,000	203,000	3,000	1.5%
4394 TRANSIT OPERATING GRANT	1,095,875	1,400,000	1,100,000	1,400,000	0	0.0%
4590 ANNUAL FIELD REVENUE	9,656	0	0	0	0	0.0%
<b>SERVICE FEES</b>	2,260,116	2,548,600	2,424,069	2,681,930	133,330	5.2%
4415 TRANSFERS IN - REC CIP	302,158	363,200	363,200	481,000	117,800	32.4%
4416 TRANSFERS IN - LAND TRUST	227,402	231,525	231,525	235,000	3,475	1.5%
4430 ADMIN FEES - SERVICE AREAS	140,973	211,581	211,581	367,512	155,931	73.7%
4440 TRANSFERS IN - CPV FUND	460,755	1,038,310	1,116,465	1,038,310	0	0.0%
4458 TRANSFER IN - LOCAL EDUCATION FUND	113,445	113,445	113,445	113,445	0	0.0%
4460 ADMIN FEES - LAND TRUST	18,556	18,864	18,864	29,848	10,984	58.2%
4470 ADMIN FEES - AIRPORT	264,296	367,038	367,038	399,859	32,821	8.9%
4480 ADMIN FEES - WASTEWATER	47,151	85,483	85,483	63,975	(21,508)	(25.2%)
4490 IMPACT MITIGATION FEES - CPV FUND	75,413	169,906	169,906	0	(169,906)	(100.0%)
<b>INTERFUND TRANSFERS</b>	1,650,149	2,599,352	2,677,507	2,728,949	129,597	5.0%
<b>TOTAL REVENUES</b>	24,073,425	22,340,326	23,970,492	20,377,979	(1,962,347)	(8.8%)

GENERAL FUND

MAYOR & ASSEMBLY	120,239	187,194	180,660	193,331	6,137	3.3%
MANAGER'S OFFICE	760,893	1,249,003	1,162,434	1,414,274	165,271	13.2%
CLERK'S OFFICE	546,134	618,815	581,098	653,717	34,902	5.6%

KETCHIKAN GATEWAY BOROUGH

FY 2024

GENERAL FUND SUMMARY

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
LAW	394,174	464,399	453,037	474,719	10,320	2.2%
FINANCE	1,819,503	2,055,737	1,770,898	2,057,347	1,610	0.1%
ASSESSMENT	751,387	927,190	913,735	966,473	39,283	4.2%
ANIMAL PROTECTION	646,188	755,669	794,272	832,358	76,689	10.1%
RECREATION	2,758,766	2,808,553	2,868,612	3,138,191	329,638	11.7%
PUBLIC WORKS	1,155,865	1,432,027	1,442,982	1,667,738	235,711	16.5%
PLANNING	718,680	857,588	745,853	919,932	62,344	7.3%
TRANSIT	3,113,076	3,851,487	3,708,429	3,945,693	94,206	2.4%
CODE ENFORCEMENT	14,126	0	0	0	0	0.0%
GF GRANTS	339,373	389,982	389,982	314,500	(75,482)	(19.4%)
NON-DEPARTMENTAL	(7,170)	218,407	218,407	228,342	9,935	4.5%
INTERFUND TRANSFERS	1,316,934	203,359	203,359	6,068,359	5,865,000	2,884.1%
AUTOMATION	772,543	984,733	969,033	1,083,511	98,778	10.0%
GF CAPITAL	306,233	8,291,000	7,452,587	1,830,000	(6,461,000)	(77.9%)
<b>TOTAL EXPENSES</b>	<b>15,526,941</b>	<b>25,295,143</b>	<b>23,855,378</b>	<b>25,788,485</b>	<b>493,342</b>	<b>2.0%</b>
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	<b>8,546,484</b>	<b>(2,954,818)</b>	<b>115,114</b>	<b>(5,410,507)</b>	<b>(2,455,689)</b>	<b>83.1%</b>
<b>ENDING FUND BALANCE</b>	<b>18,958,383</b>	<b>16,003,565</b>	<b>19,073,497</b>	<b>13,662,990</b>	<b>(2,340,575)</b>	<b>(14.6%)</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-11-000 - MAYOR & ASSEMBLY

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5140 BOROUGH ASSEMBLY FEES	31,895	59,800	58,000	74,925	15,125	25.3%
5200 TAXES/BENEFITS	3,584	5,800	4,480	4,212	(1,588)	(27.4%)
5300 TRAVEL & TRAINING	0	5,295	1,995	3,536	(1,759)	(33.2%)
5301 BOROUGH BUSINESS TRAVEL	14,569	21,200	25,275	32,496	11,296	53.3%
6010 SUPPLIES	402	4,400	4,400	400	(4,000)	(90.9%)
6020 DUES & PUBLICATIONS	15,672	19,944	20,315	19,944	0	0.0%
6021 DATA SERVICES	1,511	1,980	2,271	2,880	900	45.5%
6040 COMMUNITY PROMOTION	7,326	12,500	13,953	18,000	5,500	44.0%
6045 MEETING/TRAINING FOOD	820	900	900	1,200	300	33.3%
6050 BOROUGH ADVOCACY	0	2,500	0	2,500	0	0.0%
6090 CONTRACTUAL SERVICES	0	7,609	3,805	7,522	(87)	(1.1%)
<b>OPERATING EXPENSES</b>	<b>75,779</b>	<b>141,928</b>	<b>135,394</b>	<b>167,615</b>	<b>25,687</b>	<b>18.1%</b>
6650 TRANSFERS OUT - RENT	44,460	45,266	45,266	25,716	(19,550)	(43.2%)
<b>NON OPERATING EXPENSES</b>	<b>44,460</b>	<b>45,266</b>	<b>45,266</b>	<b>25,716</b>	<b>(19,550)</b>	<b>(43.2%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>120,239</b>	<b>187,194</b>	<b>180,660</b>	<b>193,331</b>	<b>6,137</b>	<b>3.3%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-11-000 - MAYOR & ASSEMBLY

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5140 BOROUGH ASSEMBLY FEES	31,895	59,800	58,000	74,925	15,125	25.3%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[101-11-000] - Meeting Fees - Assembly		\$150 per meeting @ 30 meetings		31,500		
[101-11-000] - Meeting Fees - Mayor		\$75 per meeting @ 27 meetings		2,025		
[101-11-000] - Stipend - Assembly		\$350/mo per member		29,400		
[101-11-000] - Stipend - Mayor		\$1,000/mo		12,000		
Total				74,925		
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5200 TAXES/BENEFITS	3,584	5,800	4,480	4,212	(1,588)	(27.4%)
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5300 TRAVEL & TRAINING	0	5,295	1,995	3,536	(1,759)	(33.2%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[101-11-000] - AML/NEO Training - Anchorage		2 newly elected Assembly members		3,536		
Total				3,536		
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5301 BOROUGH BUSINESS TRAVEL	14,569	21,200	25,275	32,496	11,296	53.3%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[101-11-000] - AML/ACoM Summer Meeting - Homer		Mayor or 1 member		2,741		
[101-11-000] - NACo Legislative Conference and/or Federal Advocacy Fly-In - Wa DC		Mayor + 1 member		6,276		
[101-11-000] - Spring Advocacy - Juneau		Mayor		940		
[101-11-000] - SE Conference - Sitka		Mayor + 2 members		6,670		
[101-11-000] - NACo Annual Conference - Austin TX		1 Member		3,373		
[101-11-000] - AML/ACoM Annual Conference - Anchorage		Mayor + 1 member		3,847		
[101-11-000] - SE Conference Midsession Summit - Juneau		1 member		1,467		
[101-11-000] - AML Legislative Conference and/or State Advocacy - Juneau		Mayor + 2 members		7,182		
Total				32,496		
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6010 SUPPLIES	402	4,400	4,400	400	(4,000)	(90.9%)
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6020 DUES & PUBLICATIONS	15,672	19,944	20,315	19,944	0	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[101-11-000] - Nat'l Assn of Counties (NACo)		Dues		450		
[101-11-000] - Western Interstate Region (WIR)		Pro-rate dues paid via AML		540		
[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		
Total				19,944		
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6021 DATA SERVICES	1,511	1,980	2,271	2,880	900	45.5%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[101-11-000] - Assembly iPad Data Plans		6 @ \$40/mo		2,880		
Total				2,880		
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6040 COMMUNITY PROMOTION	7,326	12,500	13,953	18,000	5,500	44.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[101-11-000] - Voter Information Pamphlet		October Election		4,000		
[101-11-000] - Borough 60 Yr Anniversary		Community Event and Promotional Items		5,000		
[101-11-000] - July 4 Fireworks		American Legion - Community Fireworks		4,000		
[101-11-000] - Artwork for White Cliff		Hallways and Chambers		5,000		
Total				18,000		

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-11-000 - MAYOR & ASSEMBLY

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6045 MEETING/TRAINING FOOD	820	900	900	1,200	300	33.3%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[101-11-000] - Annual Policy Session		Lunch and refreshments	500			
[101-11-000] - Assembly Meetings		Granola bars, trail mix, light snacks	700			
Total	1,200					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6050 BOROUGH ADVOCACY	0	2,500	0	2,500	0	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[101-11-000] - Legislative Fly-In		Hosted dinner	2,500			
Total	2,500					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	0	7,609	3,805	7,522	(87)	(1.1%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[101-11-000] - Janitorial		Chambers	7,522			
Total	7,522					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
OPERATING EXPENSES	75,779	141,928	135,394	167,615	25,687	18.1%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6650 TRANSFERS OUT - RENT	44,460	45,266	45,266	25,716	(19,550)	(43.2%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[101-11-000] - Space Allocation		Assembly Chambers	25,716			
Total	25,716					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
NON OPERATING EXPENSES	44,460	45,266	45,266	25,716	(19,550)	(43.2%)
TOTAL APPROPRIATIONS	120,239	187,194	180,660	193,331	6,137	3.3%



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-12-000 - MANAGER'S OFFICE

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	393,330	607,845	636,204	669,960	62,114	10.2%
5110 OVERTIME PAY	0	500	0	500	0	0.0%
5200 TAXES/BENEFITS	246,797	475,469	365,573	495,467	19,998	4.2%
5300 TRAVEL & TRAINING	1,136	3,360	650	5,650	2,290	68.2%
5301 BOROUGH BUSINESS TRAVEL	8,158	21,460	21,213	23,900	2,440	11.4%
5305 EMPLOYEE EDUCATION	4,000	5,000	5,600	5,000	0	0.0%
6010 SUPPLIES	482	500	1,686	1,000	500	100.0%
6015 BOOKS & SOFTWARE	0	21,300	20,680	7,000	(14,300)	(67.1%)
6020 DUES & PUBLICATIONS	11,990	9,155	6,724	6,287	(2,868)	(31.3%)
6030 PUBLISHING EXPENSE	4,780	2,500	1,850	3,500	1,000	40.0%
6040 COMMUNITY PROMOTION	23	0	0	0	0	0.0%
6050 BOROUGH ADVOCACY	48,000	48,000	48,000	48,000	0	0.0%
6070 POSTAGE EXPENSE	9	250	160	250	0	0.0%
6080 PROFESSIONAL SERVICES	2,500	5,000	800	1,000	(4,000)	(80.0%)
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	3,500	4,130	3,500	0	0.0%
6090 CONTRACTUAL SERVICES	15,000	15,000	18,949	124,462	109,462	729.7%
6330 TELEPHONE	2,791	3,200	3,016	3,200	0	0.0%
6331 LONG DISTANCE	91	150	100	150	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,123	500	785	500	0	0.0%
<b>OPERATING EXPENSES</b>	<b>740,211</b>	<b>1,222,689</b>	<b>1,136,120</b>	<b>1,399,325</b>	<b>176,636</b>	<b>14.4%</b>
6650 TRANSFERS OUT - RENT	20,681	26,314	26,314	14,949	(11,365)	(43.2%)
<b>NON OPERATING EXPENSES</b>	<b>20,681</b>	<b>26,314</b>	<b>26,314</b>	<b>14,949</b>	<b>(11,365)</b>	<b>(43.2%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>760,893</b>	<b>1,249,003</b>	<b>1,162,434</b>	<b>1,414,274</b>	<b>165,271</b>	<b>13.2%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-12-000 - MANAGER'S OFFICE

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	393,330	607,845	636,204	669,960	62,114	10.2%
5110 OVERTIME PAY	0	500	0	500	0	0.0%
5200 TAXES/BENEFITS	246,797	475,469	365,573	495,467	19,998	4.2%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5300 TRAVEL & TRAINING	1,136	3,360	650	5,650	2,290	68.2%

[Entity] - Budget Detail Desc.	Note	Total
[101-12-000] - IEDC EDP Certification	1 Module	650
[101-12-000] - NHRMA Conf - Tacoma	2 People	5,000
Total		5,650

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5301 BOROUGH BUSINESS TRAVEL	8,158	21,460	21,213	23,900	2,440	11.4%

[Entity] - Budget Detail Desc.	Note	Total
[101-12-000] - NACo Annual Conference - Austin	1 person	3,200
[101-12-000] - AML Summer Conf. - Homer	1 person	3,500
[101-12-000] - SE Conf. Annual Mtg - Sitka	2 people	3,500
[101-12-000] - SE Conf. Mid-Session - Juneau	2 people	3,200
[101-12-000] - AML Annual Conf. - Anchorage	2 people	5,000
[101-12-000] - AML Winter Leg. Conf. - Juneau	1 person	2,000
[101-12-000] - NACo Legislative Conf. - DC	1 person	3,500
Total		23,900

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5305 EMPLOYEE EDUCATION	4,000	5,000	5,600	5,000	0	0.0%
6010 SUPPLIES	482	500	1,686	1,000	500	100.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6015 BOOKS & SOFTWARE	0	21,300	20,680	7,000	(14,300)	(67.1%)

[Entity] - Budget Detail Desc.	Note	Total
[101-12-000] - NeoGov		7,000
Total		7,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6020 DUES & PUBLICATIONS	11,990	9,155	6,724	6,287	(2,868)	(31.3%)

[Entity] - Budget Detail Desc.	Note	Total
[101-12-000] - Intl Econ Dev Council		455
[101-12-000] - Ketchikan Daily News		170
[101-12-000] - AMMA/AML		600
[101-12-000] - ICMA		2,062
[101-12-000] - Chamber of Commerce		1,600
[101-12-000] - TSS		600
[101-12-000] - SHRM		300
[101-12-000] - Survey Monkey		500
Total		6,287

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6030 PUBLISHING EXPENSE	4,780	2,500	1,850	3,500	1,000	40.0%
6040 COMMUNITY PROMOTION	23	0	0	0	0	0.0%
6050 BOROUGH ADVOCACY	48,000	48,000	48,000	48,000	0	0.0%
6070 POSTAGE EXPENSE	9	250	160	250	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6080 PROFESSIONAL SERVICES	2,500	5,000	800	1,000	(4,000)	(80.0%)

[Entity] - Budget Detail Desc.	Note	Total
[101-12-000] - Gallagher		1,000
Total		1,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	3,500	4,130	3,500	0	0.0%

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-12-000 - MANAGER'S OFFICE

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	15,000	15,000	18,949	124,462	109,462	729.7%

[Entity] - Budget Detail Desc.	Note	Total
[101-12-000] - Janitorial		4,372
[101-12-000] - UAS Testing Center	Economic Development	60,000
[101-12-000] - Emergency Management Services	Katmai Preparedness	35,090
[101-12-000] - Grant Southeast Conference Airport Lease		25,000
Total		124,462

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6330 TELEPHONE	2,791	3,200	3,016	3,200	0	0.0%
6331 LONG DISTANCE	91	150	100	150	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,123	500	785	500	0	0.0%
<b>OPERATING EXPENSES</b>	<b>740,211</b>	<b>1,222,689</b>	<b>1,136,120</b>	<b>1,399,325</b>	<b>176,636</b>	<b>14.4%</b>

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6650 TRANSFERS OUT - RENT	20,681	26,314	26,314	14,949	(11,365)	(43.2%)

[Entity] - Budget Detail Desc.	Note	Total
[101-12-000] - Space allocation		14,949
Total		14,949

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>NON OPERATING EXPENSES</b>	<b>20,681</b>	<b>26,314</b>	<b>26,314</b>	<b>14,949</b>	<b>(11,365)</b>	<b>(43.2%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>760,893</b>	<b>1,249,003</b>	<b>1,162,434</b>	<b>1,414,274</b>	<b>165,271</b>	<b>13.2%</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-13-000 - CLERK'S OFFICE

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	250,964	281,828	271,828	297,825	15,997	5.7%
5110 OVERTIME PAY	856	900	900	900	0	0.0%
5120 TEMPORARY PAY	8,517	7,500	13,808	14,000	6,500	86.7%
5200 TAXES/BENEFITS	200,686	230,090	194,968	233,110	3,021	1.3%
5300 TRAVEL & TRAINING	11,100	13,100	13,100	13,122	22	0.2%
6010 SUPPLIES	3,342	3,550	3,550	7,250	3,700	104.2%
6020 DUES & PUBLICATIONS	1,029	1,119	1,110	1,008	(111)	(9.9%)
6030 PUBLISHING EXPENSE	13,801	13,400	14,060	13,400	0	0.0%
6060 RENTALS	15,880	15,840	15,920	15,840	0	0.0%
6070 POSTAGE EXPENSE	847	950	520	950	0	0.0%
6080 PROFESSIONAL SERVICES	6,849	12,110	12,832	12,660	550	4.5%
6090 CONTRACTUAL SERVICES	3,363	13,617	13,617	19,325	5,708	41.9%
6100 INSURANCE	876	926	876	1,008	82	8.9%
6330 TELEPHONE	757	0	124	125	125	0.0%
6331 LONG DISTANCE	85	75	75	75	0	0.0%
6370 MILEAGE REIMBURSEMENT	0	50	50	50	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	4,091	250	250	4,000	3,750	1,500.0%
<b>OPERATING EXPENSES</b>	<b>523,043</b>	<b>595,305</b>	<b>557,588</b>	<b>634,648</b>	<b>39,343</b>	<b>6.6%</b>
6650 TRANSFERS OUT - RENT	23,091	23,510	23,510	19,069	(4,441)	(18.9%)
<b>NON OPERATING EXPENSES</b>	<b>23,091</b>	<b>23,510</b>	<b>23,510</b>	<b>19,069</b>	<b>(4,441)</b>	<b>(18.9%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>546,134</b>	<b>618,815</b>	<b>581,098</b>	<b>653,717</b>	<b>34,902</b>	<b>5.6%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-13-000 - CLERK'S OFFICE

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	250,964	281,828	271,828	297,825	15,997	5.7%
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
5110 OVERTIME PAY	856	900	900	900	0	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>				
[101-13-000] - Records Manager	Assembly meetings, elections	900				
Total		900				
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
5120 TEMPORARY PAY	8,517	7,500	13,808	14,000	6,500	86.7%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>				
[101-13-000] - Election officials	Precinct workers, canvass board	14,000				
Total		14,000				
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
5200 TAXES/BENEFITS	200,686	230,090	194,968	233,110	3,021	1.3%
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
5300 TRAVEL & TRAINING	11,100	13,100	13,100	13,122	22	0.2%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>				
[101-13-000] - AAMC Conference - Anchorage	Clerk and Deputy	3,960				
[101-13-000] - NW Clerks Institute - WA	Deputy	1,869				
[101-13-000] - IIMC Conference or NW Clerks Institute	Clerk	2,543				
[101-13-000] - ARMA International - MI	Records Manager	4,350				
[101-13-000] - Government Social Media Conference - Virtual	Records Manager	400				
Total		13,122				
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6010 SUPPLIES	3,342	3,550	3,550	7,250	3,700	104.2%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>				
[101-13-000] - Election supplies - general	Registers, envelopes, pens, etc	350				
[101-13-000] - Election supplies	Printed absentee envelopes	3,700				
[101-13-000] - Records Management	Records storage boxes, archive materials	1,900				
[101-13-000] - General	Filing, proclamations	1,200				
[101-13-000] - Board of Ethics	Binders, archival paper	100				
Total		7,250				
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6020 DUES & PUBLICATIONS	1,029	1,119	1,110	1,008	(111)	(9.9%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>				
[101-13-000] - International Institute of Municipal Clerks (IIMC)	Dues - clerk, deputy	240				
[101-13-000] - Alaska Assn of Municipal Clerks (AAMC)	Dues - clerk, deputy, records manager	300				
[101-13-000] - Nat'l Assn of Parliamentarians (NAP)	Dues - clerk	75				
[101-13-000] - Assn of Records Managers	Dues - records manager	175				
[101-13-000] - Government Social Media	Dues - records manager	79				
[101-13-000] - Nagara	Dues - records manager	89				
[101-13-000] - Lexis Nexis	Alaska statutes supplements	50				
Total		1,008				
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6030 PUBLISHING EXPENSE	13,801	13,400	14,060	13,400	0	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>				
[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] - Notice of upcoming meetings	Meeting notices - general	5,100				
[101-13-000] - Assembly agenda ads	Courtesy publications in newspaper	4,800				
Total		13,400				

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-13-000 - CLERK'S OFFICE

Description		FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%	
6060 RENTALS		15,880	15,840	15,920	15,840	0	0.0%	
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>						
[101-13-000] - Offsite records storage	\$1,320 per month	15,840						
Total		15,840						
Description		FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%	
6070 POSTAGE EXPENSE		847	950	520	950	0	0.0%	
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>						
[101-13-000] - General postage	Property owner notifications, notices of decision	650						
[101-13-000] - Election postage	Absentee-by-mail ballots, DOE materials	300						
Total		950						
Description		FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%	
6080 PROFESSIONAL SERVICES		6,849	12,110	12,832	12,660	550	4.5%	
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>						
[101-13-000] - Election equipment and programming	Annual lease payment for ballot scanners and programming	7,660						
[101-13-000] - Ballot stock and printing	October 2023 election	4,000						
[101-13-000] - Shredding services	Annual records destruction	300						
[101-13-000] - Microfilm services	Annual vital records program	700						
Total		12,660						
Description		FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%	
6090 CONTRACTUAL SERVICES		3,363	13,617	13,617	19,325	5,708	41.9%	
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>						
[101-13-000] - Janitorial		5,325						
[101-13-000] - Borough Code Supplements	Codification supplements and online services	4,500						
[101-13-000] - Title 18 Code Re-write	Editorial review and codification of Title 18	6,000						
[101-13-000] - Borough Code Legal Review	Legal review of full Borough code of ordinances	3,500						
Total		19,325						
Description		FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%	
6100 INSURANCE		876	926	876	1,008	82	8.9%	
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>						
[101-13-000] - Property insurance	Offsite records storage center	1,008						
Total		1,008						
Description		FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%	
6330 TELEPHONE		757	0	124	125	125	0.0%	
6331 LONG DISTANCE		85	75	75	75	0	0.0%	
6370 MILEAGE REIMBURSEMENT		0	50	50	50	0	0.0%	
Description		FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%	
6525 SMALL EQUIPMENT PURCHASES		4,091	250	250	4,000	3,750	1,500.0%	
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>						
[101-13-000] - ADA Voting Equipment	October election	4,000						
Total		4,000						
Description		FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%	
OPERATING EXPENSES		523,043	595,305	557,588	634,648	39,343	6.6%	
Description		FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%	
6650 TRANSFERS OUT - RENT		23,091	23,510	23,510	19,069	(4,441)	(18.9%)	
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>						
[101-13-000] - Space allocation		19,069						
Total		19,069						

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-13-000 - CLERK'S OFFICE

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
NON OPERATING EXPENSES	23,091	23,510	23,510	19,069	(4,441)	(18.9%)
TOTAL APPROPRIATIONS	546,134	618,815	581,098	653,717	34,902	5.6%

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-14-000 - LAW

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	219,821	248,910	248,910	261,936	13,026	5.2%
5120 TEMPORARY PAY	0	1,500	0	1,500	0	0.0%
5200 TAXES/BENEFITS	153,928	175,840	175,840	178,579	2,739	1.6%
5300 TRAVEL & TRAINING	0	6,742	6,000	6,055	(687)	(10.2%)
5301 BOROUGH BUSINESS TRAVEL	0	2,000	0	2,000	0	0.0%
6010 SUPPLIES	125	450	250	450	0	0.0%
6011 OPERATING SUPPLIES	0	250	0	250	0	0.0%
6015 BOOKS & SOFTWARE	0	7,816	7,816	7,816	0	0.0%
6020 DUES & PUBLICATIONS	9,628	1,239	1,239	1,240	1	0.1%
6031 RECORDING FEES/TITLE REPORTS	80	350	250	350	0	0.0%
6070 POSTAGE EXPENSE	10	100	30	50	(50)	(50.0%)
6080 PROFESSIONAL SERVICES	0	1,500	0	1,500	0	0.0%
6081 PROF SERVICES - LITIGATION	0	5,000	0	5,000	0	0.0%
6090 CONTRACTUAL SERVICES	0	1,886	1,886	1,766	(120)	(6.4%)
6330 TELEPHONE	90	90	90	90	0	0.0%
6331 LONG DISTANCE	55	100	100	100	0	0.0%
<b>OPERATING EXPENSES</b>	<b>383,737</b>	<b>453,773</b>	<b>442,411</b>	<b>468,682</b>	<b>14,909</b>	<b>3.3%</b>
6650 TRANSFERS OUT - RENT	10,437	10,626	10,626	6,037	(4,589)	(43.2%)
<b>NON OPERATING EXPENSES</b>	<b>10,437</b>	<b>10,626</b>	<b>10,626</b>	<b>6,037</b>	<b>(4,589)</b>	<b>(43.2%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>394,174</b>	<b>464,399</b>	<b>453,037</b>	<b>474,719</b>	<b>10,320</b>	<b>2.2%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-14-000 - LAW

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	219,821	248,910	248,910	261,936	13,026	5.2%
5120 TEMPORARY PAY	0	1,500	0	1,500	0	0.0%
5200 TAXES/BENEFITS	153,928	175,840	175,840	178,579	2,739	1.6%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5300 TRAVEL & TRAINING	0	6,742	6,000	6,055	(687)	(10.2%)

[Entity] - Budget Detail Desc.	Note	Total
[101-14-000] - NALA Conference Boston		3,555
[101-14-000] - AML- Anchorage		2,500
Total		6,055

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5301 BOROUGH BUSINESS TRAVEL	0	2,000	0	2,000	0	0.0%
6010 SUPPLIES	125	450	250	450	0	0.0%
6011 OPERATING SUPPLIES	0	250	0	250	0	0.0%
6015 BOOKS & SOFTWARE	0	7,816	7,816	7,816	0	0.0%
6020 DUES & PUBLICATIONS	9,628	1,239	1,239	1,240	1	0.1%
6031 RECORDING FEES/TITLE REPORTS	80	350	250	350	0	0.0%
6070 POSTAGE EXPENSE	10	100	30	50	(50)	(50.0%)
6080 PROFESSIONAL SERVICES	0	1,500	0	1,500	0	0.0%
6081 PROF SERVICES - LITIGATION	0	5,000	0	5,000	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	0	1,886	1,886	1,766	(120)	(6.4%)

[Entity] - Budget Detail Desc.	Note	Total
[101-14-000] - Janitorial		1,766
Total		1,766

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6330 TELEPHONE	90	90	90	90	0	0.0%
6331 LONG DISTANCE	55	100	100	100	0	0.0%
<b>OPERATING EXPENSES</b>	<b>383,737</b>	<b>453,773</b>	<b>442,411</b>	<b>468,682</b>	<b>14,909</b>	<b>3.3%</b>

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6650 TRANSFERS OUT - RENT	10,437	10,626	10,626	6,037	(4,589)	(43.2%)

[Entity] - Budget Detail Desc.	Note	Total
[101-14-000] - space allocation		6,037
Total		6,037

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>NON OPERATING EXPENSES</b>	<b>10,437</b>	<b>10,626</b>	<b>10,626</b>	<b>6,037</b>	<b>(4,589)</b>	<b>(43.2%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>394,174</b>	<b>464,399</b>	<b>453,037</b>	<b>474,719</b>	<b>10,320</b>	<b>2.2%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-21-000 - FINANCE

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	723,473	814,672	678,912	850,372	35,700	4.4%
5110 OVERTIME PAY	4,413	1,500	1,000	1,500	0	0.0%
5120 TEMPORARY PAY	78	0	0	0	0	0.0%
5200 TAXES/BENEFITS	597,070	719,974	572,444	724,860	4,886	0.7%
5300 TRAVEL & TRAINING	5,559	15,300	12,000	15,200	(100)	(0.7%)
6010 SUPPLIES	12,101	6,500	9,000	7,500	1,000	15.4%
6012 COVID-19 PREVENTION SUPPLIES	14,569	0	0	0	0	0.0%
6015 BOOKS & SOFTWARE	35,675	45,721	45,721	37,256	(8,465)	(18.5%)
6020 DUES & PUBLICATIONS	1,175	1,975	1,975	2,975	1,000	50.6%
6030 PUBLISHING EXPENSE	13,043	10,500	10,500	10,500	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	405	4,450	1,500	4,450	0	0.0%
6032 BANKING FEES	230,606	225,000	225,000	225,000	0	0.0%
6033 COURT FILING FEES	1,175	1,200	1,100	1,200	0	0.0%
6034 PROCESS SERVICE / SKIP TRACING	2,140	2,700	5,500	5,000	2,300	85.2%
6070 POSTAGE EXPENSE	18,887	16,000	16,000	17,000	1,000	6.3%
6080 PROFESSIONAL SERVICES	77,568	114,500	114,500	100,000	(14,500)	(12.7%)
6090 CONTRACTUAL SERVICES	43,081	37,000	37,000	31,573	(5,427)	(14.7%)
6150 FINES & PENALTIES	470	0	0	0	0	0.0%
6330 TELEPHONE	1,815	1,750	1,750	1,750	0	0.0%
6331 LONG DISTANCE	305	200	200	200	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	250	250	250	0	0.0%
<b>OPERATING EXPENSES</b>	<b>1,783,608</b>	<b>2,019,191</b>	<b>1,734,352</b>	<b>2,036,585</b>	<b>17,394</b>	<b>0.9%</b>
6650 TRANSFERS OUT - RENT	35,895	36,546	36,546	20,762	(15,784)	(43.2%)
<b>NON OPERATING EXPENSES</b>	<b>35,895</b>	<b>36,546</b>	<b>36,546</b>	<b>20,762</b>	<b>(15,784)</b>	<b>(43.2%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,819,503</b>	<b>2,055,737</b>	<b>1,770,898</b>	<b>2,057,347</b>	<b>1,610</b>	<b>0.1%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-21-000 - FINANCE

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	723,473	814,672	678,912	850,372	35,700	4.4%
5110 OVERTIME PAY	4,413	1,500	1,000	1,500	0	0.0%
5120 TEMPORARY PAY	78	0	0	0	0	0.0%
5200 TAXES/BENEFITS	597,070	719,974	572,444	724,860	4,886	0.7%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5300 TRAVEL & TRAINING	5,559	15,300	12,000	15,200	(100)	(0.7%)

[Entity] - Budget Detail Desc.	Note	Total
[101-21-000] - AGFOA Conference	Director, Controller, Accountant	6,600
[101-21-000] - AML Conference	Procurement	2,500
[101-21-000] - GFOA Online Training	Staff	2,600
[101-21-000] - NIGP Conference	Procurement	2,500
[101-21-000] - AMA Online Training	Staff	1,000
Total		15,200

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6010 SUPPLIES	12,101	6,500	9,000	7,500	1,000	15.4%
6012 COVID-19 PREVENTION SUPPLIES	14,569	0	0	0	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6015 BOOKS & SOFTWARE	35,675	45,721	45,721	37,256	(8,465)	(18.5%)

[Entity] - Budget Detail Desc.	Note	Total
[101-21-000] - Annual FE Maintenance		16,500
[101-21-000] - Mail-O-matic Software		1,850
[101-21-000] - PowerPlan Maintenance		11,150
[101-21-000] - FE Weekly Backups		4,500
[101-21-000] - Fixed Asset Software		3,256
Total		37,256

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6020 DUES & PUBLICATIONS	1,175	1,975	1,975	2,975	1,000	50.6%

[Entity] - Budget Detail Desc.	Note	Total
[101-21-000] - Northern Credit Services	Annual Credit Report	125
[101-21-000] - GFOA Dues	Director, Controller, Accountant, Procurement	600
[101-21-000] - Amazon Prime Membership	To Be Allocated Yearly Between Departments	1,300
[101-21-000] - Procurement	Misc Memberships	500
[101-21-000] - AMA Membership	Director	200
[101-21-000] - Aatrix	1099 eFiling Fees	100
[101-21-000] - Davies Barry	Notary Bonds	150
Total		2,975

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6030 PUBLISHING EXPENSE	13,043	10,500	10,500	10,500	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	405	4,450	1,500	4,450	0	0.0%
6032 BANKING FEES	230,606	225,000	225,000	225,000	0	0.0%
6033 COURT FILING FEES	1,175	1,200	1,100	1,200	0	0.0%
6034 PROCESS SERVICE / SKIP TRACING	2,140	2,700	5,500	5,000	2,300	85.2%
6070 POSTAGE EXPENSE	18,887	16,000	16,000	17,000	1,000	6.3%
6080 PROFESSIONAL SERVICES	77,568	114,500	114,500	100,000	(14,500)	(12.7%)

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	43,081	37,000	37,000	31,573	(5,427)	(14.7%)

[Entity] - Budget Detail Desc.	Note	Total
[101-21-000] - Janitorial		6,073
[101-21-000] - ADP Payroll Fees		25,500
Total		31,573

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6150 FINES & PENALTIES	470	0	0	0	0	0.0%
6330 TELEPHONE	1,815	1,750	1,750	1,750	0	0.0%
6331 LONG DISTANCE	305	200	200	200	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	250	250	250	0	0.0%
<b>OPERATING EXPENSES</b>	<b>1,783,608</b>	<b>2,019,191</b>	<b>1,734,352</b>	<b>2,036,585</b>	<b>17,394</b>	<b>0.9%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-21-000 - FINANCE

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6650 TRANSFERS OUT - RENT	35,895	36,546	36,546	20,762	(15,784)	(43.2%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[101-21-000] - Space Allocation	20,762					
Total	20,762					

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
NON OPERATING EXPENSES	35,895	36,546	36,546	20,762	(15,784)	(43.2%)
TOTAL APPROPRIATIONS	1,819,503	2,055,737	1,770,898	2,057,347	1,610	0.1%



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-22-000 - ASSESSMENT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	374,130	417,133	417,133	434,111	16,978	4.1%
5110 OVERTIME PAY	1,319	2,500	2,500	2,500	0	0.0%
5200 TAXES/BENEFITS	329,114	377,480	377,480	375,748	(1,733)	(0.5%)
5300 TRAVEL & TRAINING	1,766	18,500	5,000	26,500	8,000	43.2%
6010 SUPPLIES	1,562	3,000	3,000	3,500	500	16.7%
6015 BOOKS & SOFTWARE	11,397	51,520	51,520	60,000	8,480	16.5%
6020 DUES & PUBLICATIONS	1,136	1,500	1,500	2,000	500	33.3%
6031 RECORDING FEES/TITLE REPORTS	12	100	100	100	0	0.0%
6060 RENTALS	0	8,000	8,000	6,000	(2,000)	(25.0%)
6070 POSTAGE EXPENSE	4,035	6,000	6,000	6,000	0	0.0%
6080 PROFESSIONAL SERVICES	0	0	0	15,000	15,000	0.0%
6090 CONTRACTUAL SERVICES	0	8,600	8,600	12,863	4,263	49.6%
6100 INSURANCE	618	700	761	875	175	25.0%
6330 TELEPHONE	181	300	300	300	0	0.0%
6331 LONG DISTANCE	55	400	384	400	0	0.0%
6460 VEHICLE MAINTENANCE	155	1,800	1,800	2,000	200	11.1%
6461 VEHICLE FUEL & OIL	399	2,500	2,500	2,500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	309	1,500	1,500	1,500	0	0.0%
<b>OPERATING EXPENSES</b>	<b>726,187</b>	<b>901,533</b>	<b>888,078</b>	<b>951,897</b>	<b>50,364</b>	<b>5.6%</b>
6650 TRANSFERS OUT - RENT	25,200	25,657	25,657	14,576	(11,081)	(43.2%)
<b>NON OPERATING EXPENSES</b>	<b>25,200</b>	<b>25,657</b>	<b>25,657</b>	<b>14,576</b>	<b>(11,081)</b>	<b>(43.2%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>751,387</b>	<b>927,190</b>	<b>913,735</b>	<b>966,473</b>	<b>39,283</b>	<b>4.2%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-22-000 - ASSESSMENT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	374,130	417,133	417,133	434,111	16,978	4.1%
5110 OVERTIME PAY	1,319	2,500	2,500	2,500	0	0.0%
5200 TAXES/BENEFITS	329,114	377,480	377,480	375,748	(1,733)	(0.5%)

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5300 TRAVEL & TRAINING	1,766	18,500	5,000	26,500	8,000	43.2%

[Entity] - Budget Detail Desc.	Note	Total
[101-22-000] - Training and Courses	Online courses at \$500 each and eight in person trainings at \$3,000 each.	26,500
Total		26,500

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6010 SUPPLIES	1,562	3,000	3,000	3,500	500	16.7%
6015 BOOKS & SOFTWARE	11,397	51,520	51,520	60,000	8,480	16.5%
6020 DUES & PUBLICATIONS	1,136	1,500	1,500	2,000	500	33.3%
6031 RECORDING FEES/TITLE REPORTS	12	100	100	100	0	0.0%
6060 RENTALS	0	8,000	8,000	6,000	(2,000)	(25.0%)
6070 POSTAGE EXPENSE	4,035	6,000	6,000	6,000	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6080 PROFESSIONAL SERVICES	0	0	0	15,000	15,000	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-22-000] - Professional Appraisal Services	Hiring private commercial appraisers for commercial property analysis	15,000
Total		15,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	0	8,600	8,600	12,863	4,263	49.6%

[Entity] - Budget Detail Desc.	Note	Total
[101-22-000] - Consulting	Consulting and transportation to remote locations	8,600
[101-22-000] - Janitorial		4,263
Total		12,863

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6100 INSURANCE	618	700	761	875	175	25.0%
6330 TELEPHONE	181	300	300	300	0	0.0%
6331 LONG DISTANCE	55	400	384	400	0	0.0%
6460 VEHICLE MAINTENANCE	155	1,800	1,800	2,000	200	11.1%
6461 VEHICLE FUEL & OIL	399	2,500	2,500	2,500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	309	1,500	1,500	1,500	0	0.0%
<b>OPERATING EXPENSES</b>	<b>726,187</b>	<b>901,533</b>	<b>888,078</b>	<b>951,897</b>	<b>50,364</b>	<b>5.6%</b>

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6650 TRANSFERS OUT - RENT	25,200	25,657	25,657	14,576	(11,081)	(43.2%)

[Entity] - Budget Detail Desc.	Note	Total
[101-22-000] - Space allocation		14,576
Total		14,576

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>NON OPERATING EXPENSES</b>	<b>25,200</b>	<b>25,657</b>	<b>25,657</b>	<b>14,576</b>	<b>(11,081)</b>	<b>(43.2%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>751,387</b>	<b>927,190</b>	<b>913,735</b>	<b>966,473</b>	<b>39,283</b>	<b>4.2%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-25-000 - ANIMAL PROTECTION / CODE ENFORCEMENT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	283,463	276,231	340,818	298,195	21,964	8.0%
5110 OVERTIME PAY	15,328	15,000	12,000	20,000	5,000	33.3%
5120 TEMPORARY PAY	4,398	38,000	42,000	55,000	17,000	44.7%
5160 CALL OUT PAY	0	17,000	17,000	17,000	0	0.0%
5200 TAXES/BENEFITS	236,169	273,822	249,180	277,493	3,670	1.3%
5300 TRAVEL & TRAINING	0	1,050	1,050	0	(1,050)	(100.0%)
5400 UNIFORM ALLOWANCE	780	1,200	1,200	2,000	800	66.7%
6010 SUPPLIES	464	0	0	0	0	0.0%
6011 OPERATING SUPPLIES	10,818	12,000	18,000	20,000	8,000	66.7%
6020 DUES & PUBLICATIONS	400	0	0	0	0	0.0%
6030 PUBLISHING EXPENSE	0	0	0	500	500	0.0%
6032 BANKING FEES	1,554	1,500	1,500	1,500	0	0.0%
6033 COURT FILING FEES	0	50	75	100	50	100.0%
6034 PROCESS SERVICE / SKIP TRACING	0	50	50	100	50	100.0%
6040 COMMUNITY PROMOTION	0	0	0	500	500	0.0%
6070 POSTAGE EXPENSE	380	200	2,000	2,000	1,800	90.0%
6080 PROFESSIONAL SERVICES	54,632	75,000	80,000	80,000	5,000	6.7%
6090 CONTRACTUAL SERVICES	160	0	0	0	0	0.0%
6100 INSURANCE	2,766	2,766	3,192	3,671	905	32.7%
6110 MEDICAL EXPENSE	99	200	200	0	(200)	(100.0%)
6310 ELECTRICITY	4,647	5,300	3,400	5,000	(300)	(5.7%)
6320 WATER	771	800	800	800	0	0.0%
6330 TELEPHONE	4,037	4,000	4,000	4,000	0	0.0%
6340 SEWER	674	700	500	700	0	0.0%
6350 LANDFILL FEES	1,319	1,200	1,200	1,200	0	0.0%
6370 MILEAGE REIMBURSEMENT	0	600	600	600	0	0.0%
6430 BUILDING MAINTENANCE	1,666	2,000	2,000	7,000	5,000	250.0%
6431 HEATING FUEL	9,132	12,000	7	12,000	0	0.0%
6440 BUILDING MAINTENANCE	200	2,000	2,000	2,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	1,158	500	500	500	0	0.0%
6460 VEHICLE MAINTENANCE	3,157	3,000	4,000	6,000	3,000	100.0%
6461 VEHICLE FUEL & OIL	6,012	4,000	2,500	5,000	1,000	25.0%
6525 SMALL EQUIPMENT PURCHASES	2,005	2,500	2,500	2,500	0	0.0%
6530 EQUIPMENT PURCHASE	0	3,000	2,000	7,000	4,000	133.3%
<b>OPERATING EXPENSES</b>	<b>646,188</b>	<b>755,669</b>	<b>794,272</b>	<b>832,358</b>	<b>76,689</b>	<b>10.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>646,188</b>	<b>755,669</b>	<b>794,272</b>	<b>832,358</b>	<b>76,689</b>	<b>10.1%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
101-25-000 - ANIMAL PROTECTION / CODE ENFORCEMENT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	283,463	276,231	340,818	298,195	21,964	8.0%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5110 OVERTIME PAY	15,328	15,000	12,000	20,000	5,000	33.3%
[Entity] - Budget Detail Desc.	Note		Total			
[101-25-000] - Overtime	Provide after hours service for Code Enforcement Officer serving documents to residents after work hours.		20,000			
Total			20,000			
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5120 TEMPORARY PAY	4,398	38,000	42,000	55,000	17,000	44.7%
[Entity] - Budget Detail Desc.	Note		Total			
[101-25-000] - Temp Staff	Two temp positions, temp Kennel Attendant and temp Downtown Ambassador		55,000			
Total			55,000			
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5160 CALL OUT PAY	0	17,000	17,000	17,000	0	0.0%
5200 TAXES/BENEFITS	236,169	273,822	249,180	277,493	3,670	1.3%
5300 TRAVEL & TRAINING	0	1,050	1,050	0	(1,050)	(100.0%)
5400 UNIFORM ALLOWANCE	780	1,200	1,200	2,000	800	66.7%
6010 SUPPLIES	464	0	0	0	0	0.0%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6011 OPERATING SUPPLIES	10,818	12,000	18,000	20,000	8,000	66.7%
[Entity] - Budget Detail Desc.	Note		Total			
[101-25-000] - Animal Supplies	Increased transient population with no medical history and extended periods of time requires more cleaning and disinfecting supplies. Cost of food and litter has increased.		20,000			
Total			20,000			
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6020 DUES & PUBLICATIONS	400	0	0	0	0	0.0%
6030 PUBLISHING EXPENSE	0	0	0	500	500	0.0%
6032 BANKING FEES	1,554	1,500	1,500	1,500	0	0.0%
6033 COURT FILING FEES	0	50	75	100	50	100.0%
6034 PROCESS SERVICE / SKIP TRACING	0	50	50	100	50	100.0%
6040 COMMUNITY PROMOTION	0	0	0	500	500	0.0%
6070 POSTAGE EXPENSE	380	200	2,000	2,000	1,800	900.0%
6080 PROFESSIONAL SERVICES	54,632	75,000	80,000	80,000	5,000	6.7%
6090 CONTRACTUAL SERVICES	160	0	0	0	0	0.0%
6100 INSURANCE	2,766	2,766	3,192	3,671	905	32.7%
6110 MEDICAL EXPENSE	99	200	200	0	(200)	(100.0%)
6310 ELECTRICITY	4,647	5,300	3,400	5,000	(300)	(5.7%)
6320 WATER	771	800	800	800	0	0.0%
6330 TELEPHONE	4,037	4,000	4,000	4,000	0	0.0%
6340 SEWER	674	700	500	700	0	0.0%
6350 LANDFILL FEES	1,319	1,200	1,200	1,200	0	0.0%
6370 MILEAGE REIMBURSEMENT	0	600	600	600	0	0.0%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6430 BUILDING MAINTENANCE	1,666	2,000	2,000	7,000	5,000	250.0%
[Entity] - Budget Detail Desc.	Note		Total			
[101-25-000] - HVAC	Maintenance costs on 40 year old HVAC system, inspection and repair of duct work to adjust heat dispersion throughout the building.		7,000			
Total			7,000			
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6431 HEATING FUEL	9,132	12,000	7	12,000	0	0.0%
6440 BUILDING MAINTENANCE	200	2,000	2,000	2,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	1,158	500	500	500	0	0.0%
6460 VEHICLE MAINTENANCE	3,157	3,000	4,000	6,000	3,000	100.0%
6461 VEHICLE FUEL & OIL	6,012	4,000	2,500	5,000	1,000	25.0%
6525 SMALL EQUIPMENT PURCHASES	2,005	2,500	2,500	2,500	0	0.0%

KETCHIKAN GATEWAY BOROUGH  
 FY 2024  
 101-25-000 - ANIMAL PROTECTION / CODE ENFORCEMENT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%	
6530 EQUIPMENT PURCHASE	0	3,000	2,000	7,000	4,000	133.3%	
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>						
	Total						
[101-25-000] - Equipment		Replace washers & dryers and outside dog runs					7,000
Total							7,000
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%	
OPERATING EXPENSES	646,188	755,669	794,272	832,358	76,689	10.1%	
TOTAL APPROPRIATIONS	646,188	755,669	794,272	832,358	76,689	10.1%	



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-26 - RECREATION

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	810,284	876,785	890,000	997,599	120,814	13.8%
5110 OVERTIME PAY	14,235	8,000	6,000	6,500	(1,500)	(18.7%)
5120 TEMPORARY PAY	311,602	381,500	375,000	448,000	66,500	17.4%
5200 TAXES/BENEFITS	711,751	733,494	734,000	781,849	48,355	6.6%
5300 TRAVEL & TRAINING	647	500	150	7,000	6,500	1,300.0%
5400 UNIFORM ALLOWANCE	765	1,800	1,500	1,800	0	0.0%
6010 SUPPLIES	1,556	1,800	1,800	1,800	0	0.0%
6011 OPERATING SUPPLIES	100,430	108,850	109,000	111,550	2,700	2.5%
6020 DUES & PUBLICATIONS	8,753	9,176	11,400	12,100	2,924	31.9%
6030 PUBLISHING EXPENSE	8,611	8,700	10,210	10,432	1,732	19.9%
6032 BANKING FEES	12,262	10,000	13,000	12,000	2,000	20.0%
6070 POSTAGE EXPENSE	384	150	60	100	(50)	(33.3%)
6090 CONTRACTUAL SERVICES	69,327	64,500	84,000	103,600	39,100	60.6%
6100 INSURANCE	48,719	50,000	48,372	55,628	5,628	11.3%
6110 MEDICAL EXPENSE	915	1,020	650	1,040	20	2.0%
6150 FINES & PENALTIES	3	0	0	0	0	0.0%
6310 ELECTRICITY	155,251	170,000	167,000	175,000	5,000	2.9%
6320 WATER	22,198	21,907	22,500	22,783	876	4.0%
6330 TELEPHONE	9,693	7,175	7,060	10,635	3,460	48.2%
6331 LONG DISTANCE	138	150	150	150	0	0.0%
6340 SEWER	19,669	19,396	19,395	19,395	(1)	(0.0%)
6350 LANDFILL FEES	2,208	200	4,850	5,600	5,400	2,700.0%
6430 BUILDING MAINTENANCE	54,990	65,000	60,000	75,000	10,000	15.4%
6431 HEATING FUEL	318,961	240,000	270,000	250,000	10,000	4.2%
6450 EQUIPMENT MAINTENANCE	69,209	0	0	0	0	0.0%
6460 VEHICLE MAINTENANCE	1,079	100	415	150	50	50.0%
6461 VEHICLE FUEL & OIL	1,499	1,800	1,300	1,800	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	3,625	26,550	26,600	26,680	130	0.5%
6530 EQUIPMENT PURCHASE	0	0	4,200	0	0	0.0%
<b>OPERATING EXPENSES</b>	<b>2,758,766</b>	<b>2,808,553</b>	<b>2,868,612</b>	<b>3,138,191</b>	<b>329,638</b>	<b>11.7%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>2,758,766</b>	<b>2,808,553</b>	<b>2,868,612</b>	<b>3,138,191</b>	<b>329,638</b>	<b>11.7%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-26 - RECREATION

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	810,284	876,785	890,000	997,599	120,814	13.8%
5110 OVERTIME PAY	14,235	8,000	6,000	6,500	(1,500)	(18.7%)
5120 TEMPORARY PAY	311,602	381,500	375,000	448,000	66,500	17.4%
5200 TAXES/BENEFITS	711,751	733,494	734,000	781,849	48,355	6.6%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5300 TRAVEL & TRAINING	647	500	150	7,000	6,500	1,300.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-26-000] - LGI Review	Aquatic Supervisor required. Cost is to bring trainer to KTN.	2,000
[101-26-000] - ARPA Conference	4 staff - Wrangell	5,000
Total		7,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5400 UNIFORM ALLOWANCE	765	1,800	1,500	1,800	0	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-26-000] - IBEW uniform allowance	6 employees	1,800
Total		1,800

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6010 SUPPLIES	1,556	1,800	1,800	1,800	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6011 OPERATING SUPPLIES	100,430	108,850	109,000	111,550	2,700	2.5%

[Entity] - Budget Detail Desc.	Note	Total
[101-26-000] - GRC Activities		4,500
[101-26-000] - Program Activities		11,750
[101-26-000] - Building/Cleaning/Chemical Supplies		86,000
[101-26-000] - Pool Activities/Certifications		9,300
Total		111,550

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6020 DUES & PUBLICATIONS	8,753	9,176	11,400	12,100	2,924	31.9%

[Entity] - Budget Detail Desc.	Note	Total
[101-26-000] - Music license agreements		2,600
[101-26-000] - Registration and scheduler software		7,900
[101-26-000] - Membership fees	ACA, NRPA, ARPA	1,600
Total		12,100

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6030 PUBLISHING EXPENSE	8,611	8,700	10,210	10,432	1,732	19.9%

[Entity] - Budget Detail Desc.	Note	Total
[101-26-000] - Ketchikan Daily News	Quarterly brochure	10,432
Total		10,432

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6032 BANKING FEES	12,262	10,000	13,000	12,000	2,000	20.0%
6070 POSTAGE EXPENSE	384	150	60	100	(50)	(33.3%)

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	69,327	64,500	84,000	103,600	39,100	60.6%

[Entity] - Budget Detail Desc.	Note	Total
[101-26-000] - Fitness Classes		99,100
[101-26-000] - DEC Monthly Water Testing		4,500
Total		103,600

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-26 - RECREATION

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6100 INSURANCE	48,719	50,000	48,372	55,628	5,628	11.3%
6110 MEDICAL EXPENSE	915	1,020	650	1,040	20	2.0%
6150 FINES & PENALTIES	3	0	0	0	0	0.0%
6310 ELECTRICITY	155,251	170,000	167,000	175,000	5,000	2.9%
6320 WATER	22,198	21,907	22,500	22,783	876	4.0%
6330 TELEPHONE	9,693	7,175	7,060	10,635	3,460	48.2%
6331 LONG DISTANCE	138	150	150	150	0	0.0%
6340 SEWER	19,669	19,396	19,395	19,395	(1)	(0.0%)

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6350 LANDFILL FEES	2,208	200	4,850	5,600	5,400	2,700.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-26-000] - Landfill	PW no longer picks up garbage, so we pay the City of Ketchikan	5,600
Total		5,600

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6430 BUILDING MAINTENANCE	54,990	65,000	60,000	75,000	10,000	15.4%
6431 HEATING FUEL	318,961	240,000	270,000	250,000	10,000	4.2%
6450 EQUIPMENT MAINTENANCE	69,209	0	0	0	0	0.0%
6460 VEHICLE MAINTENANCE	1,079	100	415	150	50	50.0%
6461 VEHICLE FUEL & OIL	1,499	1,800	1,300	1,800	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6525 SMALL EQUIPMENT PURCHASES	3,625	26,550	26,600	26,680	130	0.5%

[Entity] - Budget Detail Desc.	Note	Total
[101-26-000] - Bouncy House		5,000
[101-26-000] - BECS System Upgrade		2,180
[101-26-000] - Fitness Equipment	FY2024 CIP	15,000
[101-26-000] - Folding Tables		1,500
[101-26-000] - Shelving for Pool		3,000
Total		26,680

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6530 EQUIPMENT PURCHASE	0	0	4,200	0	0	0.0%
<b>OPERATING EXPENSES</b>	<b>2,758,766</b>	<b>2,808,553</b>	<b>2,868,612</b>	<b>3,138,191</b>	<b>329,638</b>	<b>11.7%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>2,758,766</b>	<b>2,808,553</b>	<b>2,868,612</b>	<b>3,138,191</b>	<b>329,638</b>	<b>11.7%</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-27 - PUBLIC WORKS

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	481,402	555,483	555,483	657,866	102,382	18.4%
5110 OVERTIME PAY	6,767	0	76	1,000	1,000	0.0%
5120 TEMPORARY PAY	31,330	87,400	88,163	86,400	(1,000)	(1.1%)
5200 TAXES/BENEFITS	360,879	433,622	433,622	499,310	65,688	15.1%
5300 TRAVEL & TRAINING	340	600	5,200	11,100	10,500	1,750.0%
5400 UNIFORM ALLOWANCE	2,004	2,000	2,400	2,000	0	0.0%
6010 SUPPLIES	2,922	2,500	3,509	3,800	1,300	52.0%
6011 OPERATING SUPPLIES	24,761	17,500	22,500	22,500	5,000	28.6%
6015 BOOKS & SOFTWARE	0	7,000	7,000	15,500	8,500	121.4%
6031 RECORDING FEES/TITLE REPORTS	0	100	100	100	0	0.0%
6060 RENTALS	610	4,000	4,000	4,000	0	0.0%
6070 POSTAGE EXPENSE	0	100	100	100	0	0.0%
6080 PROFESSIONAL SERVICES	2,325	5,000	5,000	5,000	0	0.0%
6085 LICENSES/FEES/PERMITS	1,386	2,210	2,570	2,970	760	34.4%
6090 CONTRACTUAL SERVICES	67,044	125,418	125,418	145,393	19,975	15.9%
6100 INSURANCE	7,490	11,575	7,761	8,924	(2,651)	(22.9%)
6110 MEDICAL EXPENSE	163	1,300	1,300	1,300	0	0.0%
6310 ELECTRICITY	19,866	20,515	20,515	20,515	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	1,357	1,602	1,602	0	(1,602)	(100.0%)
6320 WATER	8,395	11,483	11,483	11,483	0	0.0%
6330 TELEPHONE	4,430	5,460	6,240	5,460	0	0.0%
6331 LONG DISTANCE	93	100	100	100	0	0.0%
6340 SEWER	6,696	11,235	11,235	11,235	0	0.0%
6350 LANDFILL FEES	6,428	9,000	9,000	9,000	0	0.0%
6360 UTILITIES	3,363	1,725	1,725	1,725	0	0.0%
6370 MILEAGE REIMBURSEMENT	73	0	0	0	0	0.0%
6420 FIELD MAINTENANCE	21,572	32,000	32,000	32,000	0	0.0%
6421 PARKS MAINTENANCE	10,603	9,000	9,000	9,000	0	0.0%
6430 BUILDING MAINTENANCE	25,941	14,500	14,500	30,500	16,000	110.3%
6431 HEATING FUEL	342	500	682	500	0	0.0%
6450 EQUIPMENT MAINTENANCE	1,375	3,000	3,200	3,000	0	0.0%
6460 VEHICLE MAINTENANCE	16,629	14,500	15,200	16,500	2,000	13.8%
6461 VEHICLE FUEL & OIL	19,404	21,500	21,700	21,500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	7,500	7,500	8,000	10,800	3,300	44.0%
6530 EQUIPMENT PURCHASE	0	0	0	10,000	10,000	0.0%
<b>OPERATING EXPENSES</b>	<b>1,143,491</b>	<b>1,419,429</b>	<b>1,430,384</b>	<b>1,660,581</b>	<b>241,152</b>	<b>17.0%</b>
6650 TRANSFERS OUT - RENT	12,374	12,598	12,598	7,157	(5,441)	(43.2%)
<b>NON OPERATING EXPENSES</b>	<b>12,374</b>	<b>12,598</b>	<b>12,598</b>	<b>7,157</b>	<b>(5,441)</b>	<b>(43.2%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,155,865</b>	<b>1,432,027</b>	<b>1,442,982</b>	<b>1,667,738</b>	<b>235,711</b>	<b>16.5%</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-27-001 - PUBLIC WORKS MAINTENANCE

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	29,605	41,356	41,356	51,698	10,342	25.0%
5110 OVERTIME PAY	0	0	76	0	0	0.0%
5120 TEMPORARY PAY	0	1,000	1,763	0	(1,000)	(100.0%)
5200 TAXES/BENEFITS	19,673	25,367	25,367	29,834	4,467	17.6%
5300 TRAVEL & TRAINING	85	200	200	8,700	8,500	4,250.0%
5400 UNIFORM ALLOWANCE	400	400	400	400	0	0.0%
6010 SUPPLIES	206	1,000	1,109	1,500	500	50.0%
6011 OPERATING SUPPLIES	1,098	1,000	1,000	1,000	0	0.0%
6015 BOOKS & SOFTWARE	0	7,000	7,000	7,000	0	0.0%
6090 CONTRACTUAL SERVICES	0	0	0	10,000	10,000	0.0%
6100 INSURANCE	2,285	2,558	2,231	2,566	8	0.3%
6110 MEDICAL EXPENSE	0	750	750	750	0	0.0%
6310 ELECTRICITY	2,883	2,515	2,515	2,515	0	0.0%
6320 WATER	415	483	483	483	0	0.0%
6330 TELEPHONE	780	780	780	780	0	0.0%
6340 SEWER	365	449	449	449	0	0.0%
6350 LANDFILL FEES	0	500	500	500	0	0.0%
6430 BUILDING MAINTENANCE	1,268	1,500	1,500	1,500	0	0.0%
6431 HEATING FUEL	0	0	182	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	96	500	500	500	0	0.0%
6460 VEHICLE MAINTENANCE	2,909	1,500	1,500	1,500	0	0.0%
6461 VEHICLE FUEL & OIL	2,111	2,500	2,700	2,500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,677	2,000	2,000	3,400	1,400	70.0%
6530 EQUIPMENT PURCHASE	0	0	0	10,000	10,000	0.0%
<b>OPERATING EXPENSES</b>	<b>65,854</b>	<b>93,359</b>	<b>94,361</b>	<b>137,575</b>	<b>44,216</b>	<b>47.4%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>65,854</b>	<b>93,359</b>	<b>94,361</b>	<b>137,575</b>	<b>44,216</b>	<b>47.4%</b>

KETCHIKAN GATEWAY BOROUGH  
 FY 2024  
 101-27-001 - PUBLIC WORKS MAINTENANCE

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	29,605	41,356	41,356	51,698	10,342	25.0%
5110 OVERTIME PAY	0	0	76	0	0	0.0%
5120 TEMPORARY PAY	0	1,000	1,763	0	(1,000)	(100.0%)
5200 TAXES/BENEFITS	19,673	25,367	25,367	29,834	4,467	17.6%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5300 TRAVEL & TRAINING	85	200	200	8,700	8,500	4,250.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-27-001] - CDL	Trainer and Travel to Juneau	8,500
[101-27-001] - Misc Training Materials		200
Total		8,700

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5400 UNIFORM ALLOWANCE	400	400	400	400	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6010 SUPPLIES	206	1,000	1,109	1,500	500	50.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-27-001] - Misc Safety Supplies		500
[101-27-001] - Eyewash Station		500
[101-27-001] - Key Supplies		500
Total		1,500

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6011 OPERATING SUPPLIES	1,098	1,000	1,000	1,000	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6015 BOOKS & SOFTWARE	0	7,000	7,000	7,000	0	0.0%

[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	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	0	0	0	10,000	10,000	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-27-001] - Tree Removal		10,000
Total		10,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6100 INSURANCE	2,285	2,558	2,231	2,566	8	0.3%
6110 MEDICAL EXPENSE	0	750	750	750	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6310 ELECTRICITY	2,883	2,515	2,515	2,515	0	0.0%

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

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6320 WATER	415	483	483	483	0	0.0%

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

KETCHIKAN GATEWAY BOROUGH  
 FY 2024  
 101-27-001 - PUBLIC WORKS MAINTENANCE

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6330 TELEPHONE	780	780	780	780	0	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[101-27-001] - Cell Phone	780					
Total	780					

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6340 SEWER	365	449	449	449	0	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[101-27-001] - Maintenance Building	449					
Total	449					

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6350 LANDFILL FEES	0	500	500	500	0	0.0%
6430 BUILDING MAINTENANCE	1,268	1,500	1,500	1,500	0	0.0%
6431 HEATING FUEL	0	0	182	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	96	500	500	500	0	0.0%
6460 VEHICLE MAINTENANCE	2,909	1,500	1,500	1,500	0	0.0%
6461 VEHICLE FUEL & OIL	2,111	2,500	2,700	2,500	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6525 SMALL EQUIPMENT PURCHASES	1,677	2,000	2,000	3,400	1,400	70.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[101-27-001] - Misc Small Tools	2,000					
[101-27-001] - AED Device	1,400					
Total	3,400					

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6530 EQUIPMENT PURCHASE	0	0	0	10,000	10,000	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[101-27-001] - Bobcat Brush	10,000					
Total	10,000					

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
OPERATING EXPENSES	65,854	93,359	94,361	137,575	44,216	47.4%
TOTAL APPROPRIATIONS	65,854	93,359	94,361	137,575	44,216	47.4%



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-27-002 - PUBLIC WORKS PARKS

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	122,675	129,542	129,542	128,096	(1,446)	(1.1%)
5110 OVERTIME PAY	3,478	0	0	500	500	0.0%
5120 TEMPORARY PAY	20,931	43,200	43,200	43,200	0	0.0%
5200 TAXES/BENEFITS	77,891	94,868	94,868	91,310	(3,558)	(3.8%)
5300 TRAVEL & TRAINING	170	200	200	200	0	0.0%
5400 UNIFORM ALLOWANCE	1,061	1,200	1,200	800	(400)	(33.3%)
6010 SUPPLIES	980	500	900	900	400	80.0%
6011 OPERATING SUPPLIES	16,974	12,000	16,000	16,000	4,000	33.3%
6085 LICENSES/FEES/PERMITS	626	0	360	360	360	0.0%
6090 CONTRACTUAL SERVICES	64,374	50,000	50,000	50,000	0	0.0%
6100 INSURANCE	1,998	3,898	1,952	2,244	(1,654)	(42.4%)
6110 MEDICAL EXPENSE	163	400	400	400	0	0.0%
6310 ELECTRICITY	2,644	3,000	3,000	3,000	0	0.0%
6320 WATER	1,446	2,000	2,000	2,000	0	0.0%
6330 TELEPHONE	2,075	2,340	2,340	1,560	(780)	(33.3%)
6340 SEWER	1,230	1,786	1,786	1,786	0	0.0%
6350 LANDFILL FEES	5,284	6,000	6,000	6,000	0	0.0%
6360 UTILITIES	3,363	1,725	1,725	1,725	0	0.0%
6420 FIELD MAINTENANCE	80	0	0	0	0	0.0%
6421 PARKS MAINTENANCE	9,587	9,000	9,000	9,000	0	0.0%
6430 BUILDING MAINTENANCE	3,902	3,000	3,000	19,000	16,000	533.3%
6431 HEATING FUEL	342	500	500	500	0	0.0%
6450 EQUIPMENT MAINTENANCE	811	1,500	1,500	1,500	0	0.0%
6460 VEHICLE MAINTENANCE	9,997	8,000	8,000	8,000	0	0.0%
6461 VEHICLE FUEL & OIL	11,763	12,000	12,000	12,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,215	1,500	2,000	2,000	500	33.3%
<b>OPERATING EXPENSES</b>	<b>365,058</b>	<b>388,159</b>	<b>391,473</b>	<b>402,081</b>	<b>13,922</b>	<b>3.6%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>365,058</b>	<b>388,159</b>	<b>391,473</b>	<b>402,081</b>	<b>13,922</b>	<b>3.6%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-27-002 - PUBLIC WORKS PARKS

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	122,675	129,542	129,542	128,096	(1,446)	(1.1%)
5110 OVERTIME PAY	3,478	0	0	500	500	0.0%
5120 TEMPORARY PAY	20,931	43,200	43,200	43,200	0	0.0%
5200 TAXES/BENEFITS	77,891	94,868	94,868	91,310	(3,558)	(3.8%)
5300 TRAVEL & TRAINING	170	200	200	200	0	0.0%
5400 UNIFORM ALLOWANCE	1,061	1,200	1,200	800	(400)	(33.3%)

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6010 SUPPLIES	980	500	900	900	400	80.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-27-002] - Safety Supplies		900
Total		900

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6011 OPERATING SUPPLIES	16,974	12,000	16,000	16,000	4,000	33.3%
6085 LICENSES/FEES/PERMITS	626	0	360	360	360	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	64,374	50,000	50,000	50,000	0	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-27-002] - Tree Removal		40,000
[101-27-002] - Landscaping/Beautification		10,000
Total		50,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6100 INSURANCE	1,998	3,898	1,952	2,244	(1,654)	(42.4%)
6110 MEDICAL EXPENSE	163	400	400	400	0	0.0%
6310 ELECTRICITY	2,644	3,000	3,000	3,000	0	0.0%
6320 WATER	1,446	2,000	2,000	2,000	0	0.0%
6330 TELEPHONE	2,075	2,340	2,340	1,560	(780)	(33.3%)
6340 SEWER	1,230	1,786	1,786	1,786	0	0.0%
6350 LANDFILL FEES	5,284	6,000	6,000	6,000	0	0.0%
6360 UTILITIES	3,363	1,725	1,725	1,725	0	0.0%
6420 FIELD MAINTENANCE	80	0	0	0	0	0.0%
6421 PARKS MAINTENANCE	9,587	9,000	9,000	9,000	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6430 BUILDING MAINTENANCE	3,902	3,000	3,000	19,000	16,000	533.3%

[Entity] - Budget Detail Desc.	Note	Total
[101-27-002] - General Maintenance		3,000
[101-27-002] - Greenhouse	Kit and Site Work	16,000
Total		19,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6431 HEATING FUEL	342	500	500	500	0	0.0%
6450 EQUIPMENT MAINTENANCE	811	1,500	1,500	1,500	0	0.0%
6460 VEHICLE MAINTENANCE	9,997	8,000	8,000	8,000	0	0.0%
6461 VEHICLE FUEL & OIL	11,763	12,000	12,000	12,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,215	1,500	2,000	2,000	500	33.3%
<b>OPERATING EXPENSES</b>	<b>365,058</b>	<b>388,159</b>	<b>391,473</b>	<b>402,081</b>	<b>13,922</b>	<b>3.6%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>365,058</b>	<b>388,159</b>	<b>391,473</b>	<b>402,081</b>	<b>13,922</b>	<b>3.6%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-27-003 - PUBLIC WORKS FIELDS

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	66,524	99,254	99,254	118,164	18,910	19.1%
5110 OVERTIME PAY	3,289	0	0	500	500	0.0%
5120 TEMPORARY PAY	10,400	43,200	43,200	43,200	0	0.0%
5200 TAXES/BENEFITS	48,151	71,452	71,452	86,739	15,287	21.4%
5300 TRAVEL & TRAINING	85	200	300	500	300	150.0%
5400 UNIFORM ALLOWANCE	544	400	800	800	400	100.0%
6010 SUPPLIES	548	500	500	900	400	80.0%
6011 OPERATING SUPPLIES	5,649	3,000	4,000	4,000	1,000	33.3%
6060 RENTALS	610	4,000	4,000	4,000	0	0.0%
6085 LICENSES/FEES/PERMITS	760	2,160	2,160	2,160	0	0.0%
6090 CONTRACTUAL SERVICES	1,000	23,300	23,300	23,300	0	0.0%
6100 INSURANCE	2,713	4,345	2,698	3,102	(1,243)	(28.6%)
6110 MEDICAL EXPENSE	0	150	150	150	0	0.0%
6310 ELECTRICITY	14,340	15,000	15,000	15,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	1,357	1,602	1,602	0	(1,602)	(100.0%)
6320 WATER	6,535	9,000	9,000	9,000	0	0.0%
6330 TELEPHONE	145	780	1,560	1,560	780	100.0%
6340 SEWER	5,101	9,000	9,000	9,000	0	0.0%
6350 LANDFILL FEES	1,144	2,500	2,500	2,500	0	0.0%
6420 FIELD MAINTENANCE	21,492	32,000	32,000	32,000	0	0.0%
6421 PARKS MAINTENANCE	17	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	20,771	10,000	10,000	10,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	468	1,000	1,200	1,000	0	0.0%
6460 VEHICLE MAINTENANCE	3,718	3,500	3,500	3,500	0	0.0%
6461 VEHICLE FUEL & OIL	3,704	6,000	5,000	5,000	(1,000)	(16.7%)
6525 SMALL EQUIPMENT PURCHASES	4,608	4,000	4,000	5,400	1,400	35.0%
<b>OPERATING EXPENSES</b>	<b>223,672</b>	<b>346,343</b>	<b>346,176</b>	<b>381,476</b>	<b>35,132</b>	<b>10.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>223,672</b>	<b>346,343</b>	<b>346,176</b>	<b>381,476</b>	<b>35,132</b>	<b>10.1%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-27-003 - PUBLIC WORKS FIELDS

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	66,524	99,254	99,254	118,164	18,910	19.1%
5110 OVERTIME PAY	3,289	0	0	500	500	0.0%
5120 TEMPORARY PAY	10,400	43,200	43,200	43,200	0	0.0%
5200 TAXES/BENEFITS	48,151	71,452	71,452	86,739	15,287	21.4%
5300 TRAVEL & TRAINING	85	200	300	500	300	150.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5400 UNIFORM ALLOWANCE	544	400	800	800	400	100.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-27-003] - Uniform Allowance IBEW	2 fulltime employees	800
Total		800

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6010 SUPPLIES	548	500	500	900	400	80.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-27-003] - Safety Supplies		900
Total		900

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6011 OPERATING SUPPLIES	5,649	3,000	4,000	4,000	1,000	33.3%
6060 RENTALS	610	4,000	4,000	4,000	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6085 LICENSES/FEES/PERMITS	760	2,160	2,160	2,160	0	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-27-003] - Food Handler Permits	Walker, Dudley & Weiss Fields	760
[101-27-003] - Annual Re-certification Fire Suppression Units	Walker Field	1,400
Total		2,160

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	1,000	23,300	23,300	23,300	0	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-27-003] - Lighting Repairs, Tree Removal, Scoreboard Repairs etc.		23,300
Total		23,300

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6100 INSURANCE	2,713	4,345	2,698	3,102	(1,243)	(28.6%)
6110 MEDICAL EXPENSE	0	150	150	150	0	0.0%
6310 ELECTRICITY	14,340	15,000	15,000	15,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	1,357	1,602	1,602	0	(1,602)	(100.0%)
6320 WATER	6,535	9,000	9,000	9,000	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6330 TELEPHONE	145	780	1,560	1,560	780	100.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-27-003] - Cell Phones	2 fulltime employees	1,560
Total		1,560

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6340 SEWER	5,101	9,000	9,000	9,000	0	0.0%
6350 LANDFILL FEES	1,144	2,500	2,500	2,500	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6420 FIELD MAINTENANCE	21,492	32,000	32,000	32,000	0	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

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-27-003 - PUBLIC WORKS FIELDS

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6421 PARKS MAINTENANCE	17	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	20,771	10,000	10,000	10,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	468	1,000	1,200	1,000	0	0.0%
6460 VEHICLE MAINTENANCE	3,718	3,500	3,500	3,500	0	0.0%
6461 VEHICLE FUEL & OIL	3,704	6,000	5,000	5,000	(1,000)	(16.7%)

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6525 SMALL EQUIPMENT PURCHASES	4,608	4,000	4,000	5,400	1,400	35.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-27-003] - Misc Small Equipment		4,000
[101-27-003] - AED		1,400
Total		5,400

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
OPERATING EXPENSES	223,672	346,343	346,176	381,476	35,132	10.1%
TOTAL APPROPRIATIONS	223,672	346,343	346,176	381,476	35,132	10.1%



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH  
 FY 2024  
 101-27-004 - PUBLIC WORKS ADMINISTRATION

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	262,597	285,331	285,331	359,907	74,576	26.1%
5200 TAXES/BENEFITS	215,165	241,935	241,935	291,427	49,492	20.5%
5300 TRAVEL & TRAINING	0	0	4,500	1,700	1,700	0.0%
6010 SUPPLIES	1,188	500	1,000	500	0	0.0%
6011 OPERATING SUPPLIES	1,040	1,500	1,500	1,500	0	0.0%
6015 BOOKS & SOFTWARE	0	0	0	8,500	8,500	0.0%
6031 RECORDING FEES/TITLE REPORTS	0	100	100	100	0	0.0%
6070 POSTAGE EXPENSE	0	100	100	100	0	0.0%
6080 PROFESSIONAL SERVICES	2,325	5,000	5,000	5,000	0	0.0%
6085 LICENSES/FEES/PERMITS	0	50	50	450	400	800.0%
6090 CONTRACTUAL SERVICES	1,670	52,118	52,118	62,093	9,975	19.1%
6100 INSURANCE	494	774	880	1,012	238	30.7%
6330 TELEPHONE	1,430	1,560	1,560	1,560	0	0.0%
6331 LONG DISTANCE	93	100	100	100	0	0.0%
6370 MILEAGE REIMBURSEMENT	73	0	0	0	0	0.0%
6421 PARKS MAINTENANCE	1,000	0	0	0	0	0.0%
6460 VEHICLE MAINTENANCE	5	1,500	2,200	3,500	2,000	133.3%
6461 VEHICLE FUEL & OIL	1,826	1,000	2,000	2,000	1,000	100.0%
<b>OPERATING EXPENSES</b>	<b>488,907</b>	<b>591,568</b>	<b>598,374</b>	<b>739,450</b>	<b>147,881</b>	<b>25.0%</b>
6650 TRANSFERS OUT - RENT	12,374	12,598	12,598	7,157	(5,441)	(43.2%)
<b>NON OPERATING EXPENSES</b>	<b>12,374</b>	<b>12,598</b>	<b>12,598</b>	<b>7,157</b>	<b>(5,441)</b>	<b>(43.2%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>501,281</b>	<b>604,166</b>	<b>610,972</b>	<b>746,607</b>	<b>142,440</b>	<b>23.6%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
101-27-004 - PUBLIC WORKS ADMINISTRATION

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	262,597	285,331	285,331	359,907	74,576	26.1%
5200 TAXES/BENEFITS	215,165	241,935	241,935	291,427	49,492	20.5%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5300 TRAVEL & TRAINING	0	0	4,500	1,700	1,700	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-004] - Parks & Rec Certification	National Park & Recreation Assoc		500			
[101-27-004] - Grant Conference			1,200			
Total			1,700			
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6010 SUPPLIES	1,188	500	1,000	500	0	0.0%
6011 OPERATING SUPPLIES	1,040	1,500	1,500	1,500	0	0.0%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6015 BOOKS & SOFTWARE	0	0	0	8,500	8,500	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-004] - Auto CAD			7,000			
[101-27-004] - Codes & Standards Book			1,500			
Total			8,500			
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6031 RECORDING FEES/TITLE REPORTS	0	100	100	100	0	0.0%
6070 POSTAGE EXPENSE	0	100	100	100	0	0.0%
6080 PROFESSIONAL SERVICES	2,325	5,000	5,000	5,000	0	0.0%
6085 LICENSES/FEES/PERMITS	0	50	50	450	400	800.0%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	1,670	52,118	52,118	62,093	9,975	19.1%
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-004] - Janitorial			2,093			
[101-27-004] - Junk Vehicle Program			50,000			
[101-27-004] - SCADA	Security Coordination		10,000			
Total			62,093			
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6100 INSURANCE	494	774	880	1,012	238	30.7%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6330 TELEPHONE	1,430	1,560	1,560	1,560	0	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-004] - Cell Phones	2 fulltime employees		1,560			
Total			1,560			
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6331 LONG DISTANCE	93	100	100	100	0	0.0%
6370 MILEAGE REIMBURSEMENT	73	0	0	0	0	0.0%
6421 PARKS MAINTENANCE	1,000	0	0	0	0	0.0%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6460 VEHICLE MAINTENANCE	5	1,500	2,200	3,500	2,000	133.3%
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-004] - Tires			3,500			
Total			3,500			
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6461 VEHICLE FUEL & OIL	1,826	1,000	2,000	2,000	1,000	100.0%
<b>OPERATING EXPENSES</b>	<b>488,907</b>	<b>591,568</b>	<b>598,374</b>	<b>739,450</b>	<b>147,881</b>	<b>25.0%</b>

KETCHIKAN GATEWAY BOROUGH  
 FY 2024  
 101-27-004 - PUBLIC WORKS ADMINISTRATION

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6650 TRANSFERS OUT - RENT	12,374	12,598	12,598	7,157	(5,441)	(43.2%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[101-27-004] - Space allocation	7,157					
Total	7,157					

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
NON OPERATING EXPENSES	12,374	12,598	12,598	7,157	(5,441)	(43.2%)
TOTAL APPROPRIATIONS	501,281	604,166	610,972	746,607	142,440	23.6%



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-30-000 - PLANNING

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	368,699	402,242	384,000	428,599	26,357	6.6%
5110 OVERTIME PAY	4,100	5,000	5,000	5,000	0	0.0%
5120 TEMPORARY PAY	2,888	0	0	0	0	0.0%
5150 PLANNING COMMISSION FEES	2,974	4,500	4,500	4,500	0	0.0%
5200 TAXES/BENEFITS	286,502	358,494	276,000	363,945	5,451	1.5%
5300 TRAVEL & TRAINING	1,739	11,260	6,925	12,300	1,040	9.2%
5301 BOROUGH BUSINESS TRAVEL	318	0	0	0	0	0.0%
6010 SUPPLIES	1,396	4,000	4,000	5,000	1,000	25.0%
6020 DUES & PUBLICATIONS	2,925	4,305	3,453	4,305	0	0.0%
6030 PUBLISHING EXPENSE	2,156	4,500	2,600	5,400	900	20.0%
6031 RECORDING FEES/TITLE REPORTS	945	2,000	1,000	2,000	0	0.0%
6040 COMMUNITY PROMOTION	0	500	300	500	0	0.0%
6045 MEETING/TRAINING FOOD	463	850	620	1,000	150	17.6%
6070 POSTAGE EXPENSE	6,232	5,000	3,030	5,000	0	0.0%
6090 CONTRACTUAL SERVICES	0	7,137	7,137	56,552	49,415	692.4%
6100 INSURANCE	213	515	198	228	(287)	(55.7%)
6330 TELEPHONE	2,738	2,184	2,784	1,570	(614)	(28.1%)
6331 LONG DISTANCE	157	300	300	300	0	0.0%
6460 VEHICLE MAINTENANCE	125	1,000	0	1,500	500	50.0%
6461 VEHICLE FUEL & OIL	0	500	100	500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	2,000	2,605	0	(2,000)	(100.0%)
<b>OPERATING EXPENSES</b>	<b>684,571</b>	<b>816,287</b>	<b>704,552</b>	<b>898,199</b>	<b>81,912</b>	<b>10.0%</b>
6650 TRANSFERS OUT - RENT	34,109	41,301	41,301	21,733	(19,568)	(47.4%)
<b>NON OPERATING EXPENSES</b>	<b>34,109</b>	<b>41,301</b>	<b>41,301</b>	<b>21,733</b>	<b>(19,568)</b>	<b>(47.4%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>718,680</b>	<b>857,588</b>	<b>745,853</b>	<b>919,932</b>	<b>62,344</b>	<b>7.3%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-30-000 - PLANNING

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	368,699	402,242	384,000	428,599	26,357	6.6%
5110 OVERTIME PAY	4,100	5,000	5,000	5,000	0	0.0%
5120 TEMPORARY PAY	2,888	0	0	0	0	0.0%
5150 PLANNING COMMISSION FEES	2,974	4,500	4,500	4,500	0	0.0%
5200 TAXES/BENEFITS	286,502	358,494	276,000	363,945	5,451	1.5%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5300 TRAVEL & TRAINING	1,739	11,260	6,925	12,300	1,040	9.2%

[Entity] - Budget Detail Desc.	Note	Total
[101-30-000] - Alaska APA Conference	Director	2,000
[101-30-000] - Southeast Conference	Midsummit Session	2,000
[101-30-000] - Chamber and KVB Lunches		300
[101-30-000] - Southeast Conference	Director	2,000
[101-30-000] - AML	Director	2,000
[101-30-000] - All Staff Trainings		1,000
[101-30-000] - APA Conference	National Conference	3,000
Total		12,300

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5301 BOROUGH BUSINESS TRAVEL	318	0	0	0	0	0.0%
6010 SUPPLIES	1,396	4,000	4,000	5,000	1,000	25.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6020 DUES & PUBLICATIONS	2,925	4,305	3,453	4,305	0	0.0%

[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] - SSEABIA		425
[101-30-000] - ATIA		125
[101-30-000] - KDN		170
Total		4,305

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6030 PUBLISHING EXPENSE	2,156	4,500	2,600	5,400	900	20.0%
6031 RECORDING FEES/TITLE REPORTS	945	2,000	1,000	2,000	0	0.0%
6040 COMMUNITY PROMOTION	0	500	300	500	0	0.0%
6045 MEETING/TRAINING FOOD	463	850	620	1,000	150	17.6%
6070 POSTAGE EXPENSE	6,232	5,000	3,030	5,000	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	0	7,137	7,137	56,552	49,415	692.4%

[Entity] - Budget Detail Desc.	Note	Total
[101-30-000] - Janitorial		6,357
[101-30-000] - Simplifile License		195
[101-30-000] - Comprehensive Plan Update	FY2024 CIP	50,000
Total		56,552

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6100 INSURANCE	213	515	198	228	(287)	(55.7%)

[Entity] - Budget Detail Desc.	Note	Total
[101-30-000] - Insurance	Split w/ Assessment	228
Total		228

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6330 TELEPHONE	2,738	2,184	2,784	1,570	(614)	(28.1%)

[Entity] - Budget Detail Desc.	Note	Total
[101-30-000] - Director Cell Phone		850
[101-30-000] - Department Phone Line		720
Total		1,570

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-30-000 - PLANNING

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6331 LONG DISTANCE	157	300	300	300	0	0.0%
6460 VEHICLE MAINTENANCE	125	1,000	0	1,500	500	50.0%
6461 VEHICLE FUEL & OIL	0	500	100	500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	2,000	2,605	0	(2,000)	(100.0%)
<b>OPERATING EXPENSES</b>	<b>684,571</b>	<b>816,287</b>	<b>704,552</b>	<b>898,199</b>	<b>81,912</b>	<b>10.0%</b>

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6650 TRANSFERS OUT - RENT	34,109	41,301	41,301	21,733	(19,568)	(47.4%)

[Entity] - Budget Detail Desc.	Note	Total
[101-30-000] - Space allocation		21,733
Total		21,733

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
NON OPERATING EXPENSES	34,109	41,301	41,301	21,733	(19,568)	(47.4%)
<b>TOTAL APPROPRIATIONS</b>	<b>718,680</b>	<b>857,588</b>	<b>745,853</b>	<b>919,932</b>	<b>62,344</b>	<b>7.3%</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-31-000 - TRANSIT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	1,022,189	1,220,075	1,205,000	1,330,181	110,106	9.0%
5110 OVERTIME PAY	86,117	30,000	60,000	35,000	5,000	16.7%
5120 TEMPORARY PAY	29,680	217,844	205,157	150,000	(67,844)	(31.1%)
5200 TAXES/BENEFITS	991,301	1,285,643	1,187,047	1,280,147	(5,496)	(0.4%)
5300 TRAVEL & TRAINING	6,319	21,400	40,476	44,150	22,750	106.3%
5400 UNIFORM ALLOWANCE	819	3,500	7,200	3,630	130	3.7%
6010 SUPPLIES	944	700	2,500	2,250	1,550	221.4%
6011 OPERATING SUPPLIES	9,176	9,000	9,992	12,000	3,000	33.3%
6012 COVID-19 PREVENTION SUPPLIES	1,855	0	0	0	0	0.0%
6015 BOOKS & SOFTWARE	2,013	4,000	4,321	5,721	1,721	43.0%
6020 DUES & PUBLICATIONS	1,925	2,300	1,805	3,360	1,060	46.1%
6030 PUBLISHING EXPENSE	2,569	3,000	810	2,900	(100)	(3.3%)
6032 BANKING FEES	4,733	5,000	2,500	0	(5,000)	(100.0%)
6040 COMMUNITY PROMOTION	105	2,000	2,000	2,500	500	25.0%
6060 RENTALS	0	24,000	24,000	53,510	29,510	123.0%
6070 POSTAGE EXPENSE	33	150	273	500	350	233.3%
6080 PROFESSIONAL SERVICES	31,512	70,000	20,000	5,000	(65,000)	(92.9%)
6085 LICENSES/FEES/PERMITS	0	0	120	200	200	0.0%
6090 CONTRACTUAL SERVICES	396,317	435,725	425,000	424,025	(11,700)	(2.7%)
6100 INSURANCE	35,164	50,000	66,297	76,240	26,240	52.5%
6110 MEDICAL EXPENSE	0	1,000	500	0	(1,000)	(100.0%)
6150 FINES & PENALTIES	545	0	0	0	0	0.0%
6310 ELECTRICITY	8,766	9,000	10,100	9,950	950	10.6%
6320 WATER	1,887	2,000	2,000	2,160	160	8.0%
6330 TELEPHONE	11,408	10,500	11,000	12,000	1,500	14.3%
6331 LONG DISTANCE	183	150	70	100	(50)	(33.3%)
6340 SEWER	1,786	1,800	1,636	1,800	0	0.0%
6350 LANDFILL FEES	1,118	200	2,000	2,400	2,200	1,100.0%
6430 BUILDING MAINTENANCE	25,788	10,000	10,000	4,900	(5,100)	(51.0%)
6431 HEATING FUEL	9,318	8,000	10,125	8,700	700	8.7%
6450 EQUIPMENT MAINTENANCE	364	5,000	2,500	1,550	(3,450)	(69.0%)
6460 VEHICLE MAINTENANCE	179,915	120,000	140,000	180,000	60,000	50.0%
6461 VEHICLE FUEL & OIL	210,604	230,000	240,000	242,000	12,000	5.2%
6525 SMALL EQUIPMENT PURCHASES	38,622	14,250	14,000	1,000	(13,250)	(93.0%)
6530 EQUIPMENT PURCHASE	0	0	0	6,600	6,600	0.0%
6540 CAPITAL IMPROVEMENTS	0	55,250	0	41,219	(14,031)	(25.4%)
<b>OPERATING EXPENSES</b>	<b>3,113,076</b>	<b>3,851,487</b>	<b>3,708,429</b>	<b>3,945,693</b>	<b>94,206</b>	<b>2.4%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>3,113,076</b>	<b>3,851,487</b>	<b>3,708,429</b>	<b>3,945,693</b>	<b>94,206</b>	<b>2.4%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-31-000 - TRANSIT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	1,022,189	1,220,075	1,205,000	1,330,181	110,106	9.0%
5110 OVERTIME PAY	86,117	30,000	60,000	35,000	5,000	16.7%
5120 TEMPORARY PAY	29,680	217,844	205,157	150,000	(67,844)	(31.1%)
5200 TAXES/BENEFITS	991,301	1,285,643	1,187,047	1,280,147	(5,496)	(0.4%)

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5300 TRAVEL & TRAINING	6,319	21,400	40,476	44,150	22,750	106.3%

[Entity] - Budget Detail Desc.	Note	Total
[101-31-000] - Smith System Trainer	Recertification (2) 100% RTAP Grant Reimbursable	7,000
[101-31-000] - CDL Renewal Travel	5 drivers will require renewal (This item will be eliminated if DOT staffs Ketchikan office)	3,000
[101-31-000] - Alaska DOT Transit Managers Meeting	Annual Manager Meeting (3) RTAP Grant Reimbursable	4,800
[101-31-000] - Braun Wheel Chair Lift Training		500
[101-31-000] - CTAA Conference 2024	100% RTAP Grant Reimbursable	5,600
[101-31-000] - ELDT/CDL Training	Tuition and Travel for 3 Temp Drivers 4th QTR FY24 (Grant Reimbursable)	23,250
Total		44,150

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5400 UNIFORM ALLOWANCE	819	3,500	7,200	3,630	130	3.7%

[Entity] - Budget Detail Desc.	Note	Total
[101-31-000] - Uniform	APA contract uniform allotment & temp uniforms	3,630
Total		3,630

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6010 SUPPLIES	944	700	2,500	2,250	1,550	221.4%
6011 OPERATING SUPPLIES	9,176	9,000	9,992	12,000	3,000	33.3%
6012 COVID-19 PREVENTION SUPPLIES	1,855	0	0	0	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6015 BOOKS & SOFTWARE	2,013	4,000	4,321	5,721	1,721	43.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-31-000] - Admin Software	Adobe, Trimble, Canva, Verizon Device MGMT	1,088
[101-31-000] - Maintenance Books & Diagnostic Software	Cummins, Mitchell, Norgen Allison, Allison, Smith System Books	4,633
Total		5,721

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6020 DUES & PUBLICATIONS	1,925	2,300	1,805	3,360	1,060	46.1%

[Entity] - Budget Detail Desc.	Note	Total
[101-31-000] - Dues & Membership	Alaska Mobility Coalition, CTAA, APTAP	3,360
Total		3,360

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6030 PUBLISHING EXPENSE	2,569	3,000	810	2,900	(100)	(3.3%)

[Entity] - Budget Detail Desc.	Note	Total
[101-31-000] - RCTC Annual Meeting	KDN Ad	350
[101-31-000] - IFA	Summer Winter ad	1,060
[101-31-000] - Bus passes printing needs		1,490
Total		2,900

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6032 BANKING FEES	4,733	5,000	2,500	0	(5,000)	(100.0%)

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-31-000 - TRANSIT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6040 COMMUNITY PROMOTION	105	2,000	2,000	2,500	500	25.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[101-31-000] - Facebook, KDN, radio		Promotional ads	1,000			
[101-31-000] - Promotional Material		Educational / Safety items	1,000			
[101-31-000] - Community Promotional Rides		Bus Tokens to support community events such as students ride free to Library, Totem to Totem Run, Wearable Art, etc	500			
Total	2,500					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6060 RENTALS	0	24,000	24,000	53,510	29,510	123.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[101-31-000] - Paking and Circulation Rental			30,000			
[101-31-000] - White Cliff or other admin rental			23,510			
Total	53,510					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6070 POSTAGE EXPENSE	33	150	273	500	350	233.3%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6080 PROFESSIONAL SERVICES	31,512	70,000	20,000	5,000	(65,000)	(92.9%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[101-31-000] - Transit Development Plan		GF match of \$320,000 FTA & CPV grants	5,000			
Total	5,000					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6085 LICENSES/FEES/PERMITS	0	0	120	200	200	0.0%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	396,317	435,725	425,000	424,025	(11,700)	(2.7%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[101-31-000] - RTA		Fleet Maintenance Software	3,500			
[101-31-000] - Automatic Vehicle Location		DoubleMap Replacement (retired software) 20% Local Match includes \$3,500 CPV	6,500			
[101-31-000] - Paratransit Service			380,000			
[101-31-000] - TSS			2,250			
[101-31-000] - Paratransit Software		Paratranist Software (20% Local Match includes \$3,500 CPV)	6,500			
[101-31-000] - CradlePoint		On-Board Networking	3,250			
[101-31-000] - Janitorial			8,000			
[101-31-000] - Everbridge NIXLE			525			
[101-31-000] - Trillium			3,250			
[101-31-000] - UTA (Automatic Passenger Counters)			10,250			
Total	424,025					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6100 INSURANCE	35,164	50,000	66,297	76,240	26,240	52.5%
6110 MEDICAL EXPENSE	0	1,000	500	0	(1,000)	(100.0%)
6150 FINES & PENALTIES	545	0	0	0	0	0.0%
6310 ELECTRICITY	8,766	9,000	10,100	9,950	950	10.6%
6320 WATER	1,887	2,000	2,000	2,160	160	8.0%
6330 TELEPHONE	11,408	10,500	11,000	12,000	1,500	14.3%
6331 LONG DISTANCE	183	150	70	100	(50)	(33.3%)
6340 SEWER	1,786	1,800	1,636	1,800	0	0.0%
6350 LANDFILL FEES	1,118	200	2,000	2,400	2,200	1,100.0%
6430 BUILDING MAINTENANCE	25,788	10,000	10,000	4,900	(5,100)	(51.0%)
6431 HEATING FUEL	9,318	8,000	10,125	8,700	700	8.7%
6450 EQUIPMENT MAINTENANCE	364	5,000	2,500	1,550	(3,450)	(69.0%)
6460 VEHICLE MAINTENANCE	179,915	120,000	140,000	180,000	60,000	50.0%
6461 VEHICLE FUEL & OIL	210,604	230,000	240,000	242,000	12,000	5.2%

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-31-000 - TRANSIT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6525 SMALL EQUIPMENT PURCHASES	38,622	14,250	14,000	1,000	(13,250)	(93.0%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[101-31-000] - Tool Box		Shifting to house tools (20% to match \$4,000 grant)		1,000		
Total				1,000		
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6530 EQUIPMENT PURCHASE	0	0	0	6,600	6,600	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[101-31-000] - High Lift Jack Stands		Replacement of set beyond useful life (20% to match \$4800 grant)		1,200		
[101-31-000] - Tools		In-house tools (20% to match \$12,000 grant)		3,000		
[101-31-000] - Tire Lift		Tire Lift (20% to match \$9,600 grant)		2,400		
Total				6,600		
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6540 CAPITAL IMPROVEMENTS	0	55,250	0	41,219	(14,031)	(25.4%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[101-31-000] - Bus Shelters/Pull-Out		Saftey goal to eliminate flag stops in Borough 20% Match (\$450,000 project includes \$55,000 CPV Carry Over for local match)		35,000		
[101-31-000] - Maintenance/Plow Truck Replacement		Replaces 1996 Chevy PU, 20% Local Match includes \$6,675 of CPV Carry-over (originally budgeted as part of 5339 TBD) Total Project \$83,243		1,649		
[101-31-000] - Rehab/Renovate Bus Maintenance Facility		20% Local Match includes \$65,000 Carry-over and \$70,000 CPV to support new 5339 or 5311 \$280,000 grant (No General Fund)		0		
[101-31-000] - Admin Vehicle Replacement		Replaces 1995 Subaru Impreza, 20% Local Match includes \$2,244 of CPV Carry-over (originally 5339 TBD) Total Project: \$28,050		561		
[101-31-000] - Operational Support Vehicle		Replaces 2009 Ford SUV, 20% Local Match includes \$5,261 of CPV Carry-over (originally 5339 TBD) Total Project: \$65,450		1,284		
[101-31-000] - Cutaway or Equivalent Bus <30 FT Paratransit		Replaces 2008 Ford E450 Cutaway, 20% Local Match includes \$10,920 of CPV Carry-over (originally 5339 TBD) Total Project: \$136,456		2,725		
Total				41,219		
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
OPERATING EXPENSES	3,113,076	3,851,487	3,708,429	3,945,693	94,206	2.4%
TOTAL APPROPRIATIONS	3,113,076	3,851,487	3,708,429	3,945,693	94,206	2.4%

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-35 - GF GRANTS

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	339,373	389,982	389,982	314,500	(75,482)	(19.4%)
<b>OPERATING EXPENSES</b>	<b>339,373</b>	<b>389,982</b>	<b>389,982</b>	<b>314,500</b>	<b>(75,482)</b>	<b>(19.4%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>339,373</b>	<b>389,982</b>	<b>389,982</b>	<b>314,500</b>	<b>(75,482)</b>	<b>(19.4%)</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-36-000 - NON-DEPARTMENTAL

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6205 EXCESS LIABILITY INSURANCE	198,552	218,407	218,407	228,342	9,935	4.5%
6220 WORKERS COMP INSURANCE	139,715	217,403	217,403	220,000	2,597	1.2%
6221 WORKERS COMP ALLOCATION	(344,668)	(217,403)	(217,403)	(220,000)	(2,597)	1.2%
6230 UNEMPLOYMENT INSURANCE (ESD)	(13,353)	0	0	0	0	0.0%
6231 UNEMPLOYMENT INSURANCE ALLOC	12,295	0	0	0	0	0.0%
PENSION	1,515,807	2,502,600	2,502,600	2,125,408	(377,192)	(15.1%)
6241 PENSION ALLOCATION	(1,515,519)	(2,502,600)	(2,502,600)	(2,125,408)	377,192	(15.1%)
6242 PENSION ALLOCATION - IBEW	0	0	0	0	0	0.0%
<b>OPERATING EXPENSES</b>	<b>(7,170)</b>	<b>218,407</b>	<b>218,407</b>	<b>228,342</b>	<b>9,935</b>	<b>4.5%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>(7,170)</b>	<b>218,407</b>	<b>218,407</b>	<b>228,342</b>	<b>9,935</b>	<b>4.5%</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-38-000 - INTERFUND TRANSFERS

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6600 TRANSFERS OUT - DEBT SERVICE	0	0	0	2,465,000	2,465,000	0.0%
6603 TRANSFERS OUT - MEDIVACS	5,500	5,500	5,500	5,500	0	0.0%
6606 TRANSFERS OUT - HOMESTEAD SA	9,993	9,993	9,993	9,993	0	0.0%
6610 TRANSFERS OUT - SEWER FEES	1,152	1,152	1,152	1,152	0	0.0%
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0.0%
6618 TRANSFERS OUT - LOCAL EDUCATION FUND	185,604	185,604	185,604	1,185,604	1,000,000	538.8%
6622 TRANSFERS OUT - CONSTRUCTION FUND	1,113,575	0	0	3,400,000	3,400,000	0.0%
<b>NON OPERATING EXPENSES</b>	<b>1,316,934</b>	<b>203,359</b>	<b>203,359</b>	<b>7,068,359</b>	<b>6,865,000</b>	<b>3,375.8%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,316,934</b>	<b>203,359</b>	<b>203,359</b>	<b>7,068,359</b>	<b>6,865,000</b>	<b>3,375.8%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-38-000 - INTERFUND TRANSFERS

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6600 TRANSFERS OUT - DEBT SERVICE	0	0	0	2,465,000	2,465,000	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[101-38-000] - To COP Fund	2,465,000					
Total	2,465,000					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6603 TRANSFERS OUT - MEDIVACS	5,500	5,500	5,500	5,500	0	0.0%
6606 TRANSFERS OUT - HOMESTEAD SA	9,993	9,993	9,993	9,993	0	0.0%
6610 TRANSFERS OUT - SEWER FEES	1,152	1,152	1,152	1,152	0	0.0%
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0.0%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6618 TRANSFERS OUT - LOCAL EDUCATION FUND	185,604	185,604	185,604	1,185,604	1,000,000	538.8%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[101-38-000] - LEF Support	1,000,000					
[101-38-000] - Finance	185,604					
Total	1,185,604					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6622 TRANSFERS OUT - CONSTRUCTION FUND	1,113,575	0	0	3,400,000	3,400,000	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[101-38-000] - To complete fields project	3,400,000					
Total	3,400,000					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
NON OPERATING EXPENSES	1,316,934	203,359	203,359	7,068,359	6,865,000	3,375.8%
TOTAL APPROPRIATIONS	1,316,934	203,359	203,359	7,068,359	6,865,000	3,375.8%

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-39-000 - AUTOMATION

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	210,254	265,215	265,215	288,110	22,895	8.6%
5200 TAXES/BENEFITS	138,189	183,189	183,189	188,936	5,746	3.1%
5300 TRAVEL & TRAINING	0	5,000	5,000	5,000	0	0.0%
6010 SUPPLIES	3,575	500	500	500	0	0.0%
6011 OPERATING SUPPLIES	0	500	500	1,000	500	100.0%
6015 BOOKS & SOFTWARE	119,353	180,000	180,000	164,139	(15,861)	(8.8%)
6021 DATA SERVICES	69,614	100,000	120,000	160,000	60,000	60.0%
6060 RENTALS	5,397	10,000	5,500	10,500	500	5.0%
6070 POSTAGE EXPENSE	0	300	0	100	(200)	(66.7%)
6080 PROFESSIONAL SERVICES	36,996	110,600	70,000	100,000	(10,600)	(9.6%)
6090 CONTRACTUAL SERVICES	80,854	38,723	38,723	42,213	3,490	9.0%
6330 TELEPHONE	6,515	500	500	3,000	2,500	500.0%
6331 LONG DISTANCE	69	500	200	500	0	0.0%
6450 EQUIPMENT MAINTENANCE	51,455	0	0	4,000	4,000	0.0%
6525 SMALL EQUIPMENT PURCHASES	40,739	30,000	40,000	35,000	5,000	16.7%
6530 EQUIPMENT PURCHASE	0	50,000	50,000	75,000	25,000	50.0%
<b>OPERATING EXPENSES</b>	<b>763,010</b>	<b>975,027</b>	<b>959,327</b>	<b>1,077,997</b>	<b>102,970</b>	<b>10.6%</b>
6650 TRANSFERS OUT - RENT	9,533	9,706	9,706	5,514	(4,192)	(43.2%)
<b>NON OPERATING EXPENSES</b>	<b>9,533</b>	<b>9,706</b>	<b>9,706</b>	<b>5,514</b>	<b>(4,192)</b>	<b>(43.2%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>772,543</b>	<b>984,733</b>	<b>969,033</b>	<b>1,083,511</b>	<b>98,778</b>	<b>10.0%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-39-000 - AUTOMATION

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	210,254	265,215	265,215	288,110	22,895	8.6%
5200 TAXES/BENEFITS	138,189	183,189	183,189	188,936	5,746	3.1%
5300 TRAVEL & TRAINING	0	5,000	5,000	5,000	0	0.0%
6010 SUPPLIES	3,575	500	500	500	0	0.0%
6011 OPERATING SUPPLIES	0	500	500	1,000	500	100.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6015 BOOKS & SOFTWARE	119,353	180,000	180,000	164,139	(15,861)	(8.8%)

[Entity] - Budget Detail Desc.	Note	Total
[101-39-000] - Solarwinds annual maintenance	Network management and monitoring software	2,000
[101-39-000] - Logmein annual maintenance	PC remote access software	839
[101-39-000] - Office 365 annual software maintenance		18,000
[101-39-000] - Granicus meeting web streaming and archiving maintenance		8,000
[101-39-000] - Dude Solutions maintenance scheduler annual software maintenance	Maintenance manager subscription Public Works, Airport, NTF	8,000
[101-39-000] - Webex remote meeting service annual maintenance		18,000
[101-39-000] - Social media management software	Clerks office - Hootsuite	600
[101-39-000] - Software Development software	Oracle, SQL, Visual studio ect	5,000
[101-39-000] - Fastvue firewall syslog server annual maintenance	Firewall log analyzer	1,400
[101-39-000] - Network inventory and patch management software		3,000
[101-39-000] - Esri annual software maintenance	Mapping software	19,000
[101-39-000] - Granicus Engagement HQ	Public engagement software	9,000
[101-39-000] - Adobe Products subscription	Acrobat Pro, Indesign and Illustrator	3,500
[101-39-000] - Network backup software annual maintenance		4,000
[101-39-000] - Misc utility software		2,000
[101-39-000] - SAN annual software maintenance		3,000
[101-39-000] - VMware annual software maintenance	Virtualization software	5,000
[101-39-000] - PDF software annual maintenance		7,000
[101-39-000] - LaserFiche annual software maintenance	Document management software	26,000
[101-39-000] - AgendaQuick meeting management annual maintenance		6,000
[101-39-000] - Website annual maintenance		12,000
[101-39-000] - Social media archiving service annual maintenance		2,800
Total		164,139

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6021 DATA SERVICES	69,614	100,000	120,000	160,000	60,000	60.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-39-000] - Phone service		55,000
[101-39-000] - Data between facilities	Includes regular data, scada traffic and internet	70,000
[101-39-000] - Data center offsite backup and security services	24/7 security monitoring of data traffic	35,000
Total		160,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6060 RENTALS	5,397	10,000	5,500	10,500	500	5.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-39-000] - Mail machine rent	mailing all departments	2,500
[101-39-000] - Folder/Stuffer rent	mailing all departments	8,000
Total		10,500

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6070 POSTAGE EXPENSE	0	300	0	100	(200)	(66.7%)

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6080 PROFESSIONAL SERVICES	36,996	110,600	70,000	100,000	(10,600)	(9.6%)

[Entity] - Budget Detail Desc.	Note	Total
[101-39-000] - Technical and Professional services	Computer desktop support, specialized network services etc	50,000
[101-39-000] - Aerial imagery services	Aerial imagery services for Planning, Assessment and Public Works	10,000
[101-39-000] - GIS-Sidwell	Mapping and GIS support services	25,000
[101-39-000] - Cyber security services		15,000
Total		100,000

KETCHIKAN GATEWAY BOROUGH

FY 2024

101-39-000 - AUTOMATION

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	80,854	38,723	38,723	42,213	3,490	9.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-39-000] - Janitorial		1,613
[101-39-000] - Copier/printer supplies and maintenance		40,600
Total		42,213

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6330 TELEPHONE	6,515	500	500	3,000	2,500	500.0%
6331 LONG DISTANCE	69	500	200	500	0	0.0%
6450 EQUIPMENT MAINTENANCE	51,455	0	0	4,000	4,000	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6525 SMALL EQUIPMENT PURCHASES	40,739	30,000	40,000	35,000	5,000	16.7%

[Entity] - Budget Detail Desc.	Note	Total
[101-39-000] - Desktop computer replacements	scheduled replacments	30,000
[101-39-000] - Other equipment as needed		5,000
Total		35,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6530 EQUIPMENT PURCHASE	0	50,000	50,000	75,000	25,000	50.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-39-000] - Dell Server scheduled replacment		15,000
[101-39-000] - DAS/SAN/NAS for backup scheduled replacement		40,000
[101-39-000] - Copiers scheduled replacements for Rec Center and Transit		20,000
Total		75,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
OPERATING EXPENSES	763,010	975,027	959,327	1,077,997	102,970	10.6%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6650 TRANSFERS OUT - RENT	9,533	9,706	9,706	5,514	(4,192)	(43.2%)

[Entity] - Budget Detail Desc.	Note	Total
[101-39-000] - Space allocation		5,514
Total		5,514

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
NON OPERATING EXPENSES	9,533	9,706	9,706	5,514	(4,192)	(43.2%)
TOTAL APPROPRIATIONS	772,543	984,733	969,033	1,083,511	98,778	10.0%



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH  
 FY 2024  
 101-40 - GF CAPITAL & MAJOR PROJECTS

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6080 PROFESSIONAL SERVICES	368	0	53,187	50,000	50,000	0.0%
6090 CONTRACTUAL SERVICES	13,799	371,000	6,400	140,000	(231,000)	(62.3%)
6430 BUILDING MAINTENANCE	9,087	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	13,808	0	0	0	0	0.0%
6530 EQUIPMENT PURCHASE	0	20,000	26,000	10,000	(10,000)	(50.0%)
6540 CAPITAL IMPROVEMENTS	269,172	900,000	367,000	1,630,000	730,000	81.1%
<b>OPERATING EXPENSES</b>	<b>306,233</b>	<b>1,291,000</b>	<b>452,587</b>	<b>1,830,000</b>	<b>539,000</b>	<b>41.8%</b>
6622 TRANSFERS OUT - CONSTRUCTION FUND	0	7,000,000	7,000,000	0	(7,000,000)	(100.0%)
<b>NON OPERATING EXPENSES</b>	<b>0</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>0</b>	<b>(7,000,000)</b>	<b>(100.0%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>306,233</b>	<b>8,291,000</b>	<b>7,452,587</b>	<b>1,830,000</b>	<b>(6,461,000)</b>	<b>(77.9%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
101-40 - GF CAPITAL & MAJOR PROJECTS

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6080 PROFESSIONAL SERVICES	368	0	53,187	50,000	50,000	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-40-150] - Parks Master Plan	Suveyring, Design, etc	50,000
Total		50,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	13,799	371,000	6,400	140,000	(231,000)	(62.3%)

[Entity] - Budget Detail Desc.	Note	Total
[101-40-019] - Lund Street Playground	Upgrade Designs	45,000
[101-40-021] - Forest Park Playground	Design	50,000
[101-40-156] - Mountain Point Beach	Design	45,000
Total		140,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6430 BUILDING MAINTENANCE	9,087	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	13,808	0	0	0	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6530 EQUIPMENT PURCHASE	0	20,000	26,000	10,000	(10,000)	(50.0%)

[Entity] - Budget Detail Desc.	Note	Total
[101-40-116] - Chamber Audio/Visual Maintenance		10,000
Total		10,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6540 CAPITAL IMPROVEMENTS	269,172	900,000	367,000	1,630,000	730,000	81.1%

[Entity] - Budget Detail Desc.	Note	Total
[101-40-122] - Permitting Software	Planning, Public Works, Finance Integration	150,000
[101-40-157] - Rotary Beach Playground	Reappropriation FY23 \$160,000 + New FY24 \$240,000	400,000
[101-40-158] - S Pt Higgins Beach	Reappropriation FY23 \$35,000 + New FY24 70,000	105,000
[101-40-160] - Maintenance Facility	Reappropriation FY23	300,000
[101-40-162] - Skate Park Roof	Reappropriation FY23 \$300,000 + New FY24 \$375,000	675,000
Total		1,630,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>OPERATING EXPENSES</b>	<b>306,233</b>	<b>1,291,000</b>	<b>452,587</b>	<b>1,830,000</b>	<b>539,000</b>	<b>41.8%</b>
6622 TRANSFERS OUT - CONSTRUCTION FUND	0	7,000,000	7,000,000	0	(7,000,000)	(100.0%)
<b>NON OPERATING EXPENSES</b>	<b>0</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>0</b>	<b>(7,000,000)</b>	<b>(100.0%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>306,233</b>	<b>8,291,000</b>	<b>7,452,587</b>	<b>1,830,000</b>	<b>(6,461,000)</b>	<b>(77.9%)</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

325 - HOUSING CAPITAL

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	0	0	0	7,000,000	7,000,000	0.0%
4305 INTEREST INCOME	0	0	0	250,000	250,000	0.0%
<b>INVESTMENT INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>250,000</b>	<b>0.0%</b>
<b>ANNUAL SERVICE AREA FEE</b>						
4435 TRANSFERS IN - GF	0	7,000,000	7,000,000	0	(7,000,000)	(100.0%)
<b>INTERFUND TRANSFERS</b>	<b>0</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>0</b>	<b>(7,000,000)</b>	<b>(100.0%)</b>
<b>TOTAL REVENUES</b>	<b>0</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>250,000</b>	<b>(6,750,000)</b>	<b>(96.4%)</b>
6080 PROFESSIONAL SERVICES	0	0	0	350,000	350,000	0.0%
<b>OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350,000</b>	<b>350,000</b>	<b>0.0%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350,000</b>	<b>350,000</b>	<b>0.0%</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>0</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>(100,000)</b>	<b>(7,100,000)</b>	<b>(101.4%)</b>
<b>ENDING FUND BALANCE</b>	<b>0</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>6,900,000</b>	<b>(100,000)</b>	<b>(1.4%)</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

# ENTERPRISE FUNDS

*FY 2024*



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

400 - AIRPORT ENTERPRISE FUND

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	24,351,597	25,979,014	25,979,014	25,229,077	(749,937)	(2.9%)
4221 PERS ON BEHALF PAYMENTS	155,157	57,841	58,000	0	(57,841)	(100.0%)
4226 TSA LAW ENFORCEMENT REIMB	54,915	42,000	42,000	42,000	0	0.0%
4245 FEDERAL REVENUE - PILT	2,168,539	0	0	0	0	0.0%
4260 STATE FUEL TAX REVENUE	50,219	55,000	55,000	55,000	0	0.0%
<b>REVENUE FROM OTHER GOVTS</b>	<b>2,428,830</b>	<b>154,841</b>	<b>155,000</b>	<b>97,000</b>	<b>(57,841)</b>	<b>(37.4%)</b>
4305 INTEREST INCOME	37,117	30,000	30,000	30,000	0	0.0%
<b>INVESTMENT INCOME</b>	<b>37,117</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>0.0%</b>
4340 VENDOR COMMISSION FEES	4,014	4,400	4,500	4,400	0	0.0%
<b>ANNUAL SERVICE AREA FEE</b>						
4385 STATE MOA REVENUE	502,000	502,000	502,000	502,000	0	0.0%
4390 MISCELLANEOUS REVENUE	10	0	500	0	0	0.0%
4510 FUEL FLOWAGE FEES	166,504	156,000	185,000	185,000	29,000	18.6%
4520 RENTAL INCOME - FIELD	158,487	150,000	150,000	175,000	25,000	16.7%
4525 LEASE AGREEMENT REVENUES	36,588	66,000	0	51,000	(15,000)	(22.7%)
4530 LANDING FEES	993,975	835,000	995,000	995,000	160,000	19.2%
4540 TIE DOWN CHARGES	0	1,000	1,000	1,000	0	0.0%
4550 DOCK FEES	5,658	0	1,000	1,000	1,000	0.0%
4555 SEAPLANE DOCK FEES	(1,569)	10,000	5,000	6,000	(4,000)	(40.0%)
4560 CALL OUT FEES	3,780	0	0	0	0	0.0%
4580 AIRCRAFT PARKING FEES	22,217	18,000	15,000	15,000	(3,000)	(16.7%)
4590 ANNUAL FIELD REVENUE	5,000	0	0	0	0	0.0%
4610 GRAVINA VEHICLE PARKING FEES	102,698	100,000	100,000	100,000	0	0.0%
4611 REVILLA PARKING REVENUE	226,985	220,000	320,000	320,000	100,000	45.5%
4620 BUILDING RENTAL - TERMINAL	526,211	550,000	550,000	550,000	0	0.0%
4626 FBI BACKGROUND FEES	3,300	3,700	3,000	3,000	(700)	(18.9%)
4630 ALASKA AIR SECURITY REVENUE	239,124	200,000	250,000	250,000	50,000	25.0%
4670 FACILITY USE FEES	38,667	32,000	46,000	46,000	14,000	43.7%
4690 MISCELLANEOUS TERMINAL FEES	18	0	28,000	500	500	0.0%
4710 FERRY FARE FEES	2,509,734	2,150,000	2,700,000	2,700,000	550,000	25.6%
4730 CALL OUT FEES - FERRY	209,636	130,200	150,000	150,000	19,800	15.2%
4792 PARKING ENFORCEMENT FEES	24,746	25,000	25,000	25,000	0	0.0%
4810 MURPHY'S DOCKING FEES	9,406	8,900	8,900	8,900	0	0.0%
<b>SERVICE FEES</b>	<b>5,787,190</b>	<b>5,162,200</b>	<b>6,039,900</b>	<b>6,088,800</b>	<b>926,600</b>	<b>17.9%</b>
4426 TRANSFER IN - PFC	57,700	1,176,000	0	500,000	(676,000)	(57.5%)
4453 TRANSFERS IN - MEDIVACS	5,500	5,500	5,500	5,500	0	0.0%
<b>INTERFUND TRANSFERS</b>	<b>63,200</b>	<b>1,181,500</b>	<b>5,500</b>	<b>505,500</b>	<b>(676,000)</b>	<b>(57.2%)</b>
<b>TOTAL REVENUES</b>	<b>8,316,337</b>	<b>6,528,541</b>	<b>6,230,400</b>	<b>6,721,300</b>	<b>192,759</b>	<b>3.0%</b>
5100 EMPLOYEE WAGES	1,761,813	1,867,127	1,734,228	2,206,419	339,292	18.2%
5110 OVERTIME PAY	277,783	206,000	184,500	177,000	(29,000)	(14.1%)
5120 TEMPORARY PAY	2,036	40,000	40,000	42,000	2,000	5.0%
5160 CALL OUT PAY	0	0	63,000	63,000	63,000	0.0%
5200 TAXES/BENEFITS	1,750,317	1,921,322	1,767,069	2,088,718	167,396	8.7%
5300 TRAVEL & TRAINING	18,909	26,400	26,700	30,500	4,100	15.5%
5400 UNIFORM ALLOWANCE	4,467	6,800	7,500	8,000	1,200	17.6%
6010 SUPPLIES	1,934	9,500	9,500	9,900	400	4.2%
6011 OPERATING SUPPLIES	134,100	206,500	213,000	198,000	(8,500)	(4.1%)
6020 DUES & PUBLICATIONS	1,134	1,000	1,000	1,300	300	30.0%
6030 PUBLISHING EXPENSE	398	400	200	0	(400)	(100.0%)
6032 BANKING FEES	59,211	50,000	75,000	80,000	30,000	60.0%
6045 MEETING/TRAINING FOOD	186	250	250	300	50	20.0%
6070 POSTAGE EXPENSE	240	200	529	500	300	150.0%
6075 SECURITY SCREENING EXPENSE	2,475	2,000	2,000	2,000	0	0.0%
6080 PROFESSIONAL SERVICES	0	782,439	783,000	0	(782,439)	(100.0%)
6085 LICENSES/FEES/PERMITS	1,231	1,500	3,500	2,500	1,000	66.7%
6090 CONTRACTUAL SERVICES	122,869	261,500	109,000	522,240	260,740	99.7%
6100 INSURANCE	253,537	246,175	213,687	245,741	(434)	(0.2%)
6110 MEDICAL EXPENSE	0	1,300	2,250	2,000	700	53.8%
6150 FINES & PENALTIES	443	0	0	0	0	0.0%
6310 ELECTRICITY	114,155	163,900	157,900	170,950	7,050	4.3%
6320 WATER	38,091	38,000	34,500	47,000	9,000	23.7%
6330 TELEPHONE	16,626	18,300	16,650	19,600	1,300	7.1%
6331 LONG DISTANCE	108	400	400	400	0	0.0%
6340 SEWER	26,777	25,500	24,500	36,000	10,500	41.2%
6350 LANDFILL FEES	11,277	17,000	13,866	17,000	0	0.0%
6410 DOCK MAINTENANCE	7,362	11,500	2,500	11,500	0	0.0%
6420 FIELD MAINTENANCE	19,072	20,000	20,000	20,000	0	0.0%
6430 BUILDING MAINTENANCE	22,980	36,000	48,000	36,000	0	0.0%
6431 HEATING FUEL	79,543	128,000	100,000	98,000	(30,000)	(23.4%)
6450 EQUIPMENT MAINTENANCE	15,150	24,000	54,391	54,000	30,000	125.0%
6460 VEHICLE MAINTENANCE	13,584	26,100	18,200	20,600	(5,500)	(21.1%)
6461 VEHICLE FUEL & OIL	309,658	419,000	417,500	467,500	48,500	11.6%
6470 FERRY MAINTENANCE	243,987	300,000	300,000	85,000	(215,000)	(71.7%)
6475 AIRPORT PARKING LOT MAINT	1,429	27,500	5,000	20,000	(7,500)	(27.3%)
6525 SMALL EQUIPMENT PURCHASES	18,968	19,500	21,500	26,500	7,000	35.9%
6530 EQUIPMENT PURCHASE	0	92,000	60,000	87,000	(5,000)	(5.4%)
6540 CAPITAL IMPROVEMENTS	0	1,125,000	24,308	1,100,000	(25,000)	(2.2%)

KETCHIKAN GATEWAY BOROUGH

FY 2024

400 - AIRPORT ENTERPRISE FUND

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>OPERATING EXPENSES</b>	<b>5,331,850</b>	<b>8,122,113</b>	<b>6,555,128</b>	<b>7,997,168</b>	<b>(124,945)</b>	<b>(1.5%)</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>264,356</b>	<b>367,038</b>	<b>367,038</b>	<b>399,859</b>	<b>32,821</b>	<b>8.9%</b>
6140 DEBT SERVICE	0	58,171	58,171	59,912	1,741	3.0%
6610 TRANSFERS OUT - SEWER FEES	7,000	7,000	0	7,000	0	0.0%
6750 DEPRECIATION - FIELD/SLUDGE	88,982	0	0	0	0	0.0%
6760 DEPRECIATION - TERMINAL/ WASTEWATER	291,795	0	0	0	0	0.0%
6770 DEPRECIATION - FERRY/MT. POINT	699,468	0	0	0	0	0.0%
6775 DEPRECIATION - REVILLA PARKING	5,470	0	0	0	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>1,357,070</b>	<b>432,209</b>	<b>425,209</b>	<b>466,771</b>	<b>34,562</b>	<b>8.0%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>6,688,920</b>	<b>8,554,322</b>	<b>6,980,337</b>	<b>8,463,939</b>	<b>(90,383)</b>	<b>(1.1%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>1,627,417</b>	<b>(2,025,781)</b>	<b>(749,937)</b>	<b>(1,742,639)</b>	<b>283,142</b>	<b>(14.0%)</b>
<b>ENDING FUND BALANCE</b>	<b>25,979,014</b>	<b>23,953,233</b>	<b>25,229,077</b>	<b>23,486,438</b>	<b>(466,795)</b>	<b>(1.9%)</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

400-60-000 - AIRPORT - FIELD

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>ANNUAL SERVICE AREA FEE</b>						
5100 EMPLOYEE WAGES	440,031	575,082	500,000	612,267	37,185	6.5%
5110 OVERTIME PAY	43,905	0	25,000	20,000	20,000	0.0%
5160 CALL OUT PAY	0	0	3,000	3,000	3,000	0.0%
5200 TAXES/BENEFITS	466,399	601,665	525,000	600,301	(1,365)	(0.2%)
5300 TRAVEL & TRAINING	15,802	20,000	20,000	20,000	0	0.0%
5400 UNIFORM ALLOWANCE	2,914	2,000	2,000	2,500	500	25.0%
6010 SUPPLIES	121	1,800	1,800	1,800	0	0.0%
6011 OPERATING SUPPLIES	62,088	120,000	120,000	120,000	0	0.0%
6030 PUBLISHING EXPENSE	114	0	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	485	1,000	3,000	2,000	1,000	100.0%
6090 CONTRACTUAL SERVICES	6,731	9,000	9,000	9,000	0	0.0%
6100 INSURANCE	61,414	58,000	17,834	20,509	(37,491)	(64.6%)
6110 MEDICAL EXPENSE	0	300	800	500	200	66.7%
6150 FINES & PENALTIES	413	0	0	0	0	0.0%
6310 ELECTRICITY	33,698	40,000	40,000	40,000	0	0.0%
6330 TELEPHONE	1,164	900	1,200	2,600	1,700	188.9%
6331 LONG DISTANCE	8	100	100	100	0	0.0%
6350 LANDFILL FEES	558	2,000	2,000	2,000	0	0.0%
6410 DOCK MAINTENANCE	59	1,500	1,500	1,500	0	0.0%
6420 FIELD MAINTENANCE	19,072	20,000	20,000	20,000	0	0.0%
6430 BUILDING MAINTENANCE	3,851	20,000	20,000	15,000	(5,000)	(25.0%)
6431 HEATING FUEL	12,095	28,000	30,000	28,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	12,416	15,000	23,000	20,000	5,000	33.3%
6460 VEHICLE MAINTENANCE	13,462	23,000	15,000	15,000	(8,000)	(34.8%)
6461 VEHICLE FUEL & OIL	47,434	65,000	65,000	65,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	7,267	4,000	8,000	6,000	2,000	50.0%
6530 EQUIPMENT PURCHASE	0	35,000	35,000	55,000	20,000	57.1%
<b>OPERATING EXPENSES</b>	<b>1,251,501</b>	<b>1,643,347</b>	<b>1,488,234</b>	<b>1,682,076</b>	<b>38,729</b>	<b>2.4%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>68,426</b>	<b>82,167</b>	<b>82,167</b>	<b>84,104</b>	<b>1,936</b>	<b>2.4%</b>
<b>NON OPERATING EXPENSES</b>	<b>68,426</b>	<b>82,167</b>	<b>82,167</b>	<b>84,104</b>	<b>1,936</b>	<b>2.4%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,319,927</b>	<b>1,725,514</b>	<b>1,570,401</b>	<b>1,766,180</b>	<b>40,666</b>	<b>2.4%</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(1,319,927)</b>	<b>(1,725,514)</b>	<b>(1,570,401)</b>	<b>(1,766,180)</b>	<b>(40,666)</b>	<b>2.4%</b>
<b>ENDING FUND BALANCE</b>	<b>(1,319,927)</b>	<b>(1,725,514)</b>	<b>(1,570,401)</b>	<b>(1,766,180)</b>	<b>(40,666)</b>	<b>2.4%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

400-60-000 - AIRPORT - FIELD

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>ANNUAL SERVICE AREA FEE</b>						
5100 EMPLOYEE WAGES	440,031	575,082	500,000	612,267	37,185	6.5%
5110 OVERTIME PAY	43,905	0	25,000	20,000	20,000	0.0%
5160 CALL OUT PAY	0	0	3,000	3,000	3,000	0.0%
5200 TAXES/BENEFITS	466,399	601,665	525,000	600,301	(1,365)	(0.2%)
<b>Description</b>						
	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
5300 TRAVEL & TRAINING	15,802	20,000	20,000	20,000	0	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-60-000] - New hire ARFF training, annual ARFF recertification	20,000					
Total	20,000					
<b>Description</b>						
	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
5400 UNIFORM ALLOWANCE	2,914	2,000	2,000	2,500	500	25.0%
6010 SUPPLIES	121	1,800	1,800	1,800	0	0.0%
<b>Description</b>						
	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6011 OPERATING SUPPLIES	62,088	120,000	120,000	120,000	0	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-60-000] - Runway deice chemical parking lot ice melt vegetation control herbicides snow removal equipment replacement parts miscellaneous supplies	120,000					
Total	120,000					
<b>Description</b>						
	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6030 PUBLISHING EXPENSE	114	0	0	0	0	0.0%
<b>Description</b>						
	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6085 LICENSES/FEES/PERMITS	485	1,000	3,000	2,000	1,000	100.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-60-000] - State boiler inspections DEC storm water and underground fuel tank permit fees.	2,000					
Total	2,000					
<b>Description</b>						
	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6090 CONTRACTUAL SERVICES	6,731	9,000	9,000	9,000	0	0.0%
6100 INSURANCE	61,414	58,000	17,834	20,509	(37,491)	(64.6%)
6110 MEDICAL EXPENSE	0	300	800	500	200	66.7%
6150 FINES & PENALTIES	413	0	0	0	0	0.0%
6310 ELECTRICITY	33,698	40,000	40,000	40,000	0	0.0%
<b>Description</b>						
	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6330 TELEPHONE	1,164	900	1,200	2,600	1,700	188.9%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-60-000] - Staff Cell phone allowance	2,600					
Total	2,600					
<b>Description</b>						
	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6331 LONG DISTANCE	8	100	100	100	0	0.0%
6350 LANDFILL FEES	558	2,000	2,000	2,000	0	0.0%
<b>Description</b>						
	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6410 DOCK MAINTENANCE	59	1,500	1,500	1,500	0	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-60-000] - Float plane dock maintenance	1,500					
Total	1,500					

KETCHIKAN GATEWAY BOROUGH

FY 2024

400-60-000 - AIRPORT - FIELD

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6420 FIELD MAINTENANCE	19,072	20,000	20,000	20,000	0	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[400-60-000] - Runway light replacement, painting, patching, brush cutting and miscellaneous airfield repairs	20,000					
Total	20,000					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6430 BUILDING MAINTENANCE	3,851	20,000	20,000	15,000	(5,000)	(25.0%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[400-60-000] - Boiler maintenance & misc. building repairs	15,000					
Total	15,000					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6431 HEATING FUEL	12,095	28,000	30,000	28,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	12,416	15,000	23,000	20,000	5,000	33.3%
6460 VEHICLE MAINTENANCE	13,462	23,000	15,000	15,000	(8,000)	(34.8%)
6461 VEHICLE FUEL & OIL	47,434	65,000	65,000	65,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	7,267	4,000	8,000	6,000	2,000	50.0%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6530 EQUIPMENT PURCHASE	0	35,000	35,000	55,000	20,000	57.1%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[400-60-000] - Purchase a 40' manlift to replace AP-44 bucket truck.	55,000					
Total	55,000					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
OPERATING EXPENSES	1,251,501	1,643,347	1,488,234	1,682,076	38,729	2.4%
6130 ADMINISTRATIVE FEES	68,426	82,167	82,167	84,104	1,936	2.4%
NON OPERATING EXPENSES	68,426	82,167	82,167	84,104	1,936	2.4%
TOTAL APPROPRIATIONS	1,319,927	1,725,514	1,570,401	1,766,180	40,666	2.4%
NET EXCESS REV OVER (UNDER) APP	(1,319,927)	(1,725,514)	(1,570,401)	(1,766,180)	(40,666)	2.4%
ENDING FUND BALANCE	(1,319,927)	(1,725,514)	(1,570,401)	(1,766,180)	(40,666)	2.4%



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

400-61-000 - AIRPORT - TERMINAL

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>ANNUAL SERVICE AREA FEE</b>						
5100 EMPLOYEE WAGES	445,336	452,228	452,228	564,231	112,003	24.8%
5110 OVERTIME PAY	62,888	55,000	55,000	50,000	(5,000)	(9.1%)
5120 TEMPORARY PAY	0	20,000	20,000	10,000	(10,000)	(50.0%)
5200 TAXES/BENEFITS	433,588	470,069	470,069	512,092	42,023	8.9%
5300 TRAVEL & TRAINING	2,397	2,000	2,300	5,000	3,000	150.0%
5400 UNIFORM ALLOWANCE	0	3,000	3,500	3,500	500	16.7%
6010 SUPPLIES	160	600	600	1,000	400	66.7%
6011 OPERATING SUPPLIES	53,562	60,000	60,000	50,000	(10,000)	(16.7%)
6075 SECURITY SCREENING EXPENSE	2,475	2,000	2,000	2,000	0	0.0%
6080 PROFESSIONAL SERVICES	0	782,439	783,000	0	(782,439)	(100.0%)
6090 CONTRACTUAL SERVICES	14,770	76,000	0	51,000	(25,000)	(32.9%)
6100 INSURANCE	15,192	16,000	15,129	17,399	1,399	8.7%
6110 MEDICAL EXPENSE	0	500	1,000	1,000	500	100.0%
6150 FINES & PENALTIES	30	0	0	0	0	0.0%
6310 ELECTRICITY	79,862	105,000	105,000	100,000	(5,000)	(4.8%)
6320 WATER	38,091	32,000	32,000	40,000	8,000	25.0%
6330 TELEPHONE	545	4,000	2,000	1,000	(3,000)	(75.0%)
6331 LONG DISTANCE	6	200	200	200	0	0.0%
6340 SEWER	26,777	20,000	22,000	30,000	10,000	50.0%
6350 LANDFILL FEES	10,720	15,000	11,866	15,000	0	0.0%
6430 BUILDING MAINTENANCE	19,129	15,000	18,000	20,000	5,000	33.3%
6431 HEATING FUEL	67,448	100,000	70,000	70,000	(30,000)	(30.0%)
6450 EQUIPMENT MAINTENANCE	615	500	22,891	15,000	14,500	2,900.0%
6460 VEHICLE MAINTENANCE	10	0	100	2,500	2,500	0.0%
6475 AIRPORT PARKING LOT MAINT	610	22,500	0	15,000	(7,500)	(33.3%)
6525 SMALL EQUIPMENT PURCHASES	7,714	3,000	0	5,000	2,000	66.7%
6530 EQUIPMENT PURCHASE	0	7,000	0	7,000	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	1,125,000	24,308	0	(1,125,000)	(100.0%)
<b>OPERATING EXPENSES</b>	<b>1,281,925</b>	<b>3,389,035</b>	<b>2,173,191</b>	<b>1,587,922</b>	<b>(1,801,113)</b>	<b>(53.1%)</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>62,550</b>	<b>130,330</b>	<b>130,330</b>	<b>79,396</b>	<b>(50,934)</b>	<b>(39.1%)</b>
6140 DEBT SERVICE	0	58,171	58,171	59,912	1,741	3.0%
<b>NON OPERATING EXPENSES</b>	<b>62,550</b>	<b>188,501</b>	<b>188,501</b>	<b>139,308</b>	<b>(49,193)</b>	<b>(26.1%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,344,475</b>	<b>3,577,536</b>	<b>2,361,692</b>	<b>1,727,230</b>	<b>(1,850,306)</b>	<b>(51.7%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(1,344,475)</b>	<b>(3,577,536)</b>	<b>(2,361,692)</b>	<b>(1,727,230)</b>	<b>1,850,306</b>	<b>(51.7%)</b>
<b>ENDING FUND BALANCE</b>	<b>(1,344,475)</b>	<b>(3,577,536)</b>	<b>(2,361,692)</b>	<b>(1,727,230)</b>	<b>1,850,306</b>	<b>(51.7%)</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

400-61-000 - AIRPORT - TERMINAL

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>ANNUAL SERVICE AREA FEE</b>						
5100 EMPLOYEE WAGES	445,336	452,228	452,228	564,231	112,003	24.8%
5110 OVERTIME PAY	62,888	55,000	55,000	50,000	(5,000)	(9.1%)
5120 TEMPORARY PAY	0	20,000	20,000	10,000	(10,000)	(50.0%)
5200 TAXES/BENEFITS	433,588	470,069	470,069	512,092	42,023	8.9%
5300 TRAVEL & TRAINING	2,397	2,000	2,300	5,000	3,000	150.0%
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
5400 UNIFORM ALLOWANCE	0	3,000	3,500	3,500	500	16.7%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-61-000] - Custodian & police uniforms				3,500		
Total				3,500		
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6010 SUPPLIES	160	600	600	1,000	400	66.7%
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6011 OPERATING SUPPLIES	53,562	60,000	60,000	50,000	(10,000)	(16.7%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-61-000] - Janitorial and misc. terminal supplies				50,000		
Total				50,000		
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6075 SECURITY SCREENING EXPENSE	2,475	2,000	2,000	2,000	0	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-61-000] - FBI background checks				2,000		
Total				2,000		
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6080 PROFESSIONAL SERVICES	0	782,439	783,000	0	(782,439)	(100.0%)
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6090 CONTRACTUAL SERVICES	14,770	76,000	0	51,000	(25,000)	(32.9%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-61-000] - Elevator Maintenance & Certificate				18,000		
[400-61-000] - Misc. Contract Services				21,000		
[400-61-000] - Alarm Monitoring				4,000		
[400-61-000] - Trash Compactor Removal				8,000		
Total				51,000		
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6100 INSURANCE	15,192	16,000	15,129	17,399	1,399	8.7%
6110 MEDICAL EXPENSE	0	500	1,000	1,000	500	100.0%
6150 FINES & PENALTIES	30	0	0	0	0	0.0%
6310 ELECTRICITY	79,862	105,000	105,000	100,000	(5,000)	(4.8%)
6320 WATER	38,091	32,000	32,000	40,000	8,000	25.0%
6330 TELEPHONE	545	4,000	2,000	1,000	(3,000)	(75.0%)
6331 LONG DISTANCE	6	200	200	200	0	0.0%
6340 SEWER	26,777	20,000	22,000	30,000	10,000	50.0%
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6350 LANDFILL FEES	10,720	15,000	11,866	15,000	0	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-61-000] - Terminal trash				15,000		
Total				15,000		
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6430 BUILDING MAINTENANCE	19,129	15,000	18,000	20,000	5,000	33.3%
6431 HEATING FUEL	67,448	100,000	70,000	70,000	(30,000)	(30.0%)

KETCHIKAN GATEWAY BOROUGH

FY 2024

400-61-000 - AIRPORT - TERMINAL

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6450 EQUIPMENT MAINTENANCE	615	500	22,891	15,000	14,500	2,900.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[400-61-000] - Wastewater lift station repairs, baggage belt and other terminal equipment repairs	15,000					
Total	15,000					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6460 VEHICLE MAINTENANCE	10	0	100	2,500	2,500	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[400-61-000] - Patrol car repairs	2,500					
Total	2,500					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6475 AIRPORT PARKING LOT MAINT	610	22,500	0	15,000	(7,500)	(33.3%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[400-61-000] - Ice melt, line striping & street light repairs	15,000					
Total	15,000					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6525 SMALL EQUIPMENT PURCHASES	7,714	3,000	0	5,000	2,000	66.7%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[400-61-000] - carpet shampooer & vacuum cleaners	5,000					
Total	5,000					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6530 EQUIPMENT PURCHASE	0	7,000	0	7,000	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	1,125,000	24,308	0	(1,125,000)	(100.0%)
<b>OPERATING EXPENSES</b>	<b>1,281,925</b>	<b>3,389,035</b>	<b>2,173,191</b>	<b>1,587,922</b>	<b>(1,801,113)</b>	<b>(53.1%)</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>62,550</b>	<b>130,330</b>	<b>130,330</b>	<b>79,396</b>	<b>(50,934)</b>	<b>(39.1%)</b>
6140 DEBT SERVICE	0	58,171	58,171	59,912	1,741	3.0%
<b>NON OPERATING EXPENSES</b>	<b>62,550</b>	<b>188,501</b>	<b>188,501</b>	<b>139,308</b>	<b>(49,193)</b>	<b>(26.1%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,344,475</b>	<b>3,577,536</b>	<b>2,361,692</b>	<b>1,727,230</b>	<b>(1,850,306)</b>	<b>(51.7%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(1,344,475)</b>	<b>(3,577,536)</b>	<b>(2,361,692)</b>	<b>(1,727,230)</b>	<b>1,850,306</b>	<b>(51.7%)</b>
<b>ENDING FUND BALANCE</b>	<b>(1,344,475)</b>	<b>(3,577,536)</b>	<b>(2,361,692)</b>	<b>(1,727,230)</b>	<b>1,850,306</b>	<b>(51.7%)</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

400-62-000 - AIRPORT - FERRY

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>ANNUAL SERVICE AREA FEE</b>						
5100 EMPLOYEE WAGES	552,850	557,142	557,000	648,532	91,389	16.4%
5110 OVERTIME PAY	163,000	140,000	100,000	100,000	(40,000)	(28.6%)
5120 TEMPORARY PAY	2,036	20,000	20,000	30,000	10,000	50.0%
5160 CALL OUT PAY	0	0	60,000	60,000	60,000	0.0%
5200 TAXES/BENEFITS	607,930	577,277	577,000	669,901	92,624	16.0%
5300 TRAVEL & TRAINING	210	400	400	500	100	25.0%
5400 UNIFORM ALLOWANCE	1,454	1,800	2,000	2,000	200	11.1%
6010 SUPPLIES	185	1,600	1,600	1,600	0	0.0%
6011 OPERATING SUPPLIES	9,499	5,500	12,000	7,000	1,500	27.3%
6085 LICENSES/FEES/PERMITS	746	500	500	500	0	0.0%
6090 CONTRACTUAL SERVICES	45,744	50,000	50,000	350,000	300,000	600.0%
6100 INSURANCE	176,763	172,000	180,570	207,656	35,656	20.7%
6110 MEDICAL EXPENSE	0	500	450	500	0	0.0%
6330 TELEPHONE	530	400	450	2,500	2,100	525.0%
6410 DOCK MAINTENANCE	7,303	10,000	1,000	10,000	0	0.0%
6430 BUILDING MAINTENANCE	0	1,000	10,000	1,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	1,131	500	500	10,000	9,500	1,900.0%
6460 VEHICLE MAINTENANCE	112	600	600	600	0	0.0%
6461 VEHICLE FUEL & OIL	262,225	350,000	350,000	400,000	50,000	14.3%
6470 FERRY MAINTENANCE	243,987	300,000	300,000	85,000	(215,000)	(71.7%)
6525 SMALL EQUIPMENT PURCHASES	3,787	6,000	6,000	6,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	0	0	10,000	10,000	0.0%
<b>OPERATING EXPENSES</b>	<b>2,079,492</b>	<b>2,195,219</b>	<b>2,230,070</b>	<b>2,603,289</b>	<b>408,070</b>	<b>18.6%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>96,821</b>	<b>109,761</b>	<b>109,761</b>	<b>130,164</b>	<b>20,403</b>	<b>18.6%</b>
6610 TRANSFERS OUT - SEWER FEES	7,000	7,000	0	7,000	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>103,821</b>	<b>116,761</b>	<b>109,761</b>	<b>137,164</b>	<b>20,403</b>	<b>17.5%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>2,183,313</b>	<b>2,311,980</b>	<b>2,339,831</b>	<b>2,740,453</b>	<b>428,473</b>	<b>18.5%</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(2,183,313)</b>	<b>(2,311,980)</b>	<b>(2,339,831)</b>	<b>(2,740,453)</b>	<b>(428,473)</b>	<b>18.5%</b>
<b>ENDING FUND BALANCE</b>	<b>(2,183,313)</b>	<b>(2,311,980)</b>	<b>(2,339,831)</b>	<b>(2,740,453)</b>	<b>(428,473)</b>	<b>18.5%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

400-62-000 - AIRPORT - FERRY

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>ANNUAL SERVICE AREA FEE</b>						
5100 EMPLOYEE WAGES	552,850	557,142	557,000	648,532	91,389	16.4%
5110 OVERTIME PAY	163,000	140,000	100,000	100,000	(40,000)	(28.6%)
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5120 TEMPORARY PAY	2,036	20,000	20,000	30,000	10,000	50.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-62-000] - Seasonal deckhands				30,000		
Total				30,000		
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5160 CALL OUT PAY	0	0	60,000	60,000	60,000	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-62-000] - After hour medivacs				60,000		
Total				60,000		
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5200 TAXES/BENEFITS	607,930	577,277	577,000	669,901	92,624	16.0%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5300 TRAVEL & TRAINING	210	400	400	500	100	25.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-62-000] - CPR & First aid training				500		
Total				500		
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5400 UNIFORM ALLOWANCE	1,454	1,800	2,000	2,000	200	11.1%
6010 SUPPLIES	185	1,600	1,600	1,600	0	0.0%
6011 OPERATING SUPPLIES	9,499	5,500	12,000	7,000	1,500	27.3%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6085 LICENSES/FEES/PERMITS	746	500	500	500	0	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-62-000] - Vessel documentation and Coast Guard certification				500		
Total				500		
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	45,744	50,000	50,000	350,000	300,000	600.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-62-000] - Ken Eichner II scheduled drydock, main engine overhaul & generator replacement				350,000		
Total				350,000		
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6100 INSURANCE	176,763	172,000	180,570	207,656	35,656	20.7%
6110 MEDICAL EXPENSE	0	500	450	500	0	0.0%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6330 TELEPHONE	530	400	450	2,500	2,100	525.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-62-000] - Crew cell phone allowance				2,500		
Total				2,500		

KETCHIKAN GATEWAY BOROUGH

FY 2024

400-62-000 - AIRPORT - FERRY

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6410 DOCK MAINTENANCE	7,303	10,000	1,000	10,000	0	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-62-000] - Ferry berth repairs & maint.	10,000					
Total	10,000					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6430 BUILDING MAINTENANCE	0	1,000	10,000	1,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	1,131	500	500	10,000	9,500	1,900.0%
6460 VEHICLE MAINTENANCE	112	600	600	600	0	0.0%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6461 VEHICLE FUEL & OIL	262,225	350,000	350,000	400,000	50,000	14.3%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-62-000] - Anticipated fuel and oil cost increases, additional fuel expenses running second ferry	400,000					
Total	400,000					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6470 FERRY MAINTENANCE	243,987	300,000	300,000	85,000	(215,000)	(71.7%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-62-000] - Scheduled oil/filter changes, pumps, belts, hoses & electrical repairs	85,000					
Total	85,000					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6525 SMALL EQUIPMENT PURCHASES	3,787	6,000	6,000	6,000	0	0.0%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6530 EQUIPMENT PURCHASE	0	0	0	10,000	10,000	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-62-000] - Ken Eichner II shore power transformer	10,000					
Total	10,000					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>OPERATING EXPENSES</b>	<b>2,079,492</b>	<b>2,195,219</b>	<b>2,230,070</b>	<b>2,603,289</b>	<b>408,070</b>	<b>18.6%</b>
6130 ADMINISTRATIVE FEES	96,821	109,761	109,761	130,164	20,403	18.6%
6610 TRANSFERS OUT - SEWER FEES	7,000	7,000	0	7,000	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>103,821</b>	<b>116,761</b>	<b>109,761</b>	<b>137,164</b>	<b>20,403</b>	<b>17.5%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>2,183,313</b>	<b>2,311,980</b>	<b>2,339,831</b>	<b>2,740,453</b>	<b>428,473</b>	<b>18.5%</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(2,183,313)</b>	<b>(2,311,980)</b>	<b>(2,339,831)</b>	<b>(2,740,453)</b>	<b>(428,473)</b>	<b>18.5%</b>
<b>ENDING FUND BALANCE</b>	<b>(2,183,313)</b>	<b>(2,311,980)</b>	<b>(2,339,831)</b>	<b>(2,740,453)</b>	<b>(428,473)</b>	<b>18.5%</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
400-63-000 - AIRPORT - ADMINISTRATION

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>ANNUAL SERVICE AREA FEE</b>						
5100 EMPLOYEE WAGES	281,162	193,065	185,000	336,172	143,106	74.1%
5110 OVERTIME PAY	5,339	5,000	500	2,000	(3,000)	(60.0%)
5120 TEMPORARY PAY	0	0	0	2,000	2,000	0.0%
5200 TAXES/BENEFITS	194,316	155,239	145,000	287,089	131,850	84.9%
5300 TRAVEL & TRAINING	500	4,000	4,000	5,000	1,000	25.0%
6010 SUPPLIES	871	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	1,686	1,000	1,000	1,000	0	0.0%
6020 DUES & PUBLICATIONS	1,134	1,000	1,000	1,300	300	30.0%
6030 PUBLISHING EXPENSE	284	400	200	0	(400)	(100.0%)
6032 BANKING FEES	59,211	50,000	75,000	80,000	30,000	60.0%
6045 MEETING/TRAINING FOOD	186	250	250	300	50	20.0%
6070 POSTAGE EXPENSE	240	200	529	500	300	150.0%
6090 CONTRACTUAL SERVICES	48,904	101,000	25,000	87,240	(13,760)	(13.6%)
6330 TELEPHONE	14,388	13,000	13,000	13,500	500	3.8%
6331 LONG DISTANCE	93	100	100	100	0	0.0%
6450 EQUIPMENT MAINTENANCE	200	1,000	1,000	2,000	1,000	100.0%
6525 SMALL EQUIPMENT PURCHASES	200	1,500	2,500	7,000	5,500	366.7%
6540 CAPITAL IMPROVEMENTS	0	0	0	1,100,000	1,100,000	0.0%
<b>OPERATING EXPENSES</b>	<b>608,713</b>	<b>527,755</b>	<b>455,079</b>	<b>1,926,200</b>	<b>1,398,446</b>	<b>265.0%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>27,862</b>	<b>26,388</b>	<b>26,388</b>	<b>96,310</b>	<b>69,922</b>	<b>265.0%</b>
<b>NON OPERATING EXPENSES</b>	<b>27,862</b>	<b>26,388</b>	<b>26,388</b>	<b>96,310</b>	<b>69,922</b>	<b>265.0%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>636,575</b>	<b>554,142</b>	<b>481,467</b>	<b>2,022,511</b>	<b>1,468,368</b>	<b>265.0%</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(636,575)</b>	<b>(554,142)</b>	<b>(481,467)</b>	<b>(2,022,511)</b>	<b>(1,468,368)</b>	<b>265.0%</b>
<b>ENDING FUND BALANCE</b>	<b>(636,575)</b>	<b>(554,142)</b>	<b>(481,467)</b>	<b>(2,022,511)</b>	<b>(1,468,368)</b>	<b>265.0%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
400-63-000 - AIRPORT - ADMINISTRATION

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>ANNUAL SERVICE AREA FEE</b>						
5100 EMPLOYEE WAGES	281,162	193,065	185,000	336,172	143,106	74.1%
5110 OVERTIME PAY	5,339	5,000	500	2,000	(3,000)	(60.0%)
5120 TEMPORARY PAY	0	0	0	2,000	2,000	0.0%
5200 TAXES/BENEFITS	194,316	155,239	145,000	287,089	131,850	84.9%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5300 TRAVEL & TRAINING	500	4,000	4,000	5,000	1,000	25.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-63-000] - Annual AKDOT& PF conference AAAE training AIP-PFC Training	5,000					
Total	5,000					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6010 SUPPLIES	871	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	1,686	1,000	1,000	1,000	0	0.0%
6020 DUES & PUBLICATIONS	1,134	1,000	1,000	1,300	300	30.0%
6030 PUBLISHING EXPENSE	284	400	200	0	(400)	(100.0%)
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6032 BANKING FEES	59,211	50,000	75,000	80,000	30,000	60.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-63-000] - Ferry/parking fare transaction fees	80,000					
Total	80,000					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6045 MEETING/TRAINING FOOD	186	250	250	300	50	20.0%
6070 POSTAGE EXPENSE	240	200	529	500	300	150.0%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	48,904	101,000	25,000	87,240	(13,760)	(13.6%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-63-000] - PFC Application #3	51,000					
[400-63-000] - PFC Application #2 Amendment	36,240					
Total	87,240					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6330 TELEPHONE	14,388	13,000	13,000	13,500	500	3.8%
6331 LONG DISTANCE	93	100	100	100	0	0.0%
6450 EQUIPMENT MAINTENANCE	200	1,000	1,000	2,000	1,000	100.0%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6525 SMALL EQUIPMENT PURCHASES	200	1,500	2,500	7,000	5,500	366.7%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-63-000] - Replace office all in one printer & misc. office equipment	7,000					
Total	7,000					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6540 CAPITAL IMPROVEMENTS	0	0	0	1,100,000	1,100,000	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-63-000] - ADA Seaplane Walkway to be reimbursed by PFC funds	1,100,000					
Total	1,100,000					

KETCHIKAN GATEWAY BOROUGH  
 FY 2024  
 400-63-000 - AIRPORT - ADMINISTRATION

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
OPERATING EXPENSES	608,713	527,755	455,079	1,926,200	1,398,446	265.0%
6130 ADMINISTRATIVE FEES	27,862	26,388	26,388	96,310	69,922	265.0%
NON OPERATING EXPENSES	27,862	26,388	26,388	96,310	69,922	265.0%
TOTAL APPROPRIATIONS	636,575	554,142	481,467	2,022,511	1,468,368	265.0%
NET EXCESS REV OVER (UNDER) APP	(636,575)	(554,142)	(481,467)	(2,022,511)	(1,468,368)	265.0%
ENDING FUND BALANCE	(636,575)	(554,142)	(481,467)	(2,022,511)	(1,468,368)	265.0%



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

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

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>ANNUAL SERVICE AREA FEE</b>						
6010 SUPPLIES	0	1,500	1,500	1,500	0	0.0%
6310 ELECTRICITY	595	900	900	950	50	5.6%
6450 EQUIPMENT MAINTENANCE	95	3,000	3,000	3,000	0	0.0%
<b>OPERATING EXPENSES</b>	<b>690</b>	<b>5,400</b>	<b>5,400</b>	<b>5,450</b>	<b>50</b>	<b>0.9%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>260</b>	<b>324</b>	<b>324</b>	<b>273</b>	<b>(51)</b>	<b>(15.7%)</b>
<b>NON OPERATING EXPENSES</b>	<b>260</b>	<b>324</b>	<b>324</b>	<b>273</b>	<b>(51)</b>	<b>(15.7%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>950</b>	<b>5,724</b>	<b>5,724</b>	<b>5,723</b>	<b>(1)</b>	<b>(0.0%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(950)</b>	<b>(5,724)</b>	<b>(5,724)</b>	<b>(5,723)</b>	<b>1</b>	<b>(0.0%)</b>
<b>ENDING FUND BALANCE</b>	<b>(950)</b>	<b>(5,724)</b>	<b>(5,724)</b>	<b>(5,723)</b>	<b>1</b>	<b>(0.0%)</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
400-65-000 - AIRPORT - REVILLA FERRY PARKING LOT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>ANNUAL SERVICE AREA FEE</b>						
5100 EMPLOYEE WAGES	42,435	89,610	40,000	45,218	(44,391)	(49.5%)
5110 OVERTIME PAY	2,650	6,000	4,000	5,000	(1,000)	(16.7%)
5200 TAXES/BENEFITS	48,083	117,072	50,000	19,335	(97,737)	(83.5%)
5400 UNIFORM ALLOWANCE	100	0	0	0	0	0.0%
6010 SUPPLIES	597	3,000	3,000	3,000	0	0.0%
6011 OPERATING SUPPLIES	7,265	20,000	20,000	20,000	0	0.0%
6090 CONTRACTUAL SERVICES	6,720	25,500	25,000	25,000	(500)	(2.0%)
6100 INSURANCE	167	175	154	177	2	1.1%
6310 ELECTRICITY	0	18,000	12,000	30,000	12,000	66.7%
6320 WATER	0	6,000	2,500	7,000	1,000	16.7%
6340 SEWER	0	5,500	2,500	6,000	500	9.1%
6450 EQUIPMENT MAINTENANCE	692	4,000	4,000	4,000	0	0.0%
6460 VEHICLE MAINTENANCE	0	2,500	2,500	2,500	0	0.0%
6461 VEHICLE FUEL & OIL	0	4,000	2,500	2,500	(1,500)	(37.5%)
6475 AIRPORT PARKING LOT MAINT	819	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	5,000	5,000	2,500	(2,500)	(50.0%)
6530 EQUIPMENT PURCHASE	0	50,000	25,000	15,000	(35,000)	(70.0%)
<b>OPERATING EXPENSES</b>	<b>109,529</b>	<b>361,357</b>	<b>203,154</b>	<b>192,230</b>	<b>(169,127)</b>	<b>(46.8%)</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>8,438</b>	<b>18,068</b>	<b>18,068</b>	<b>9,612</b>	<b>(8,456)</b>	<b>(46.8%)</b>
<b>NON OPERATING EXPENSES</b>	<b>8,438</b>	<b>18,068</b>	<b>18,068</b>	<b>9,612</b>	<b>(8,456)</b>	<b>(46.8%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>117,967</b>	<b>379,425</b>	<b>221,222</b>	<b>201,842</b>	<b>(177,583)</b>	<b>(46.8%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(117,967)</b>	<b>(379,425)</b>	<b>(221,222)</b>	<b>(201,842)</b>	<b>177,583</b>	<b>(46.8%)</b>
<b>ENDING FUND BALANCE</b>	<b>(117,967)</b>	<b>(379,425)</b>	<b>(221,222)</b>	<b>(201,842)</b>	<b>177,583</b>	<b>(46.8%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
400-65-000 - AIRPORT - REVILLA FERRY PARKING LOT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>ANNUAL SERVICE AREA FEE</b>						
5100 EMPLOYEE WAGES	42,435	89,610	40,000	45,218	(44,391)	(49.5%)
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5110 OVERTIME PAY	2,650	6,000	4,000	5,000	(1,000)	(16.7%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-65-000] - after hours snow removal		5,000				
Total		5,000				
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5200 TAXES/BENEFITS	48,083	117,072	50,000	19,335	(97,737)	(83.5%)
5400 UNIFORM ALLOWANCE	100	0	0	0	0	0.0%
6010 SUPPLIES	597	3,000	3,000	3,000	0	0.0%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6011 OPERATING SUPPLIES	7,265	20,000	20,000	20,000	0	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-65-000] - Ice melt janitorial supplies		20,000				
Total		20,000				
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	6,720	25,500	25,000	25,000	(500)	(2.0%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-65-000] - Anticipated costs for new Auto-Pay parking system alarm testing and monitoring		25,000				
Total		25,000				
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6100 INSURANCE	167	175	154	177	2	1.1%
6310 ELECTRICITY	0	18,000	12,000	30,000	12,000	66.7%
6320 WATER	0	6,000	2,500	7,000	1,000	16.7%
6340 SEWER	0	5,500	2,500	6,000	500	9.1%
6450 EQUIPMENT MAINTENANCE	692	4,000	4,000	4,000	0	0.0%
6460 VEHICLE MAINTENANCE	0	2,500	2,500	2,500	0	0.0%
6461 VEHICLE FUEL & OIL	0	4,000	2,500	2,500	(1,500)	(37.5%)
6475 AIRPORT PARKING LOT MAINT	819	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	5,000	5,000	2,500	(2,500)	(50.0%)
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6530 EQUIPMENT PURCHASE	0	50,000	25,000	15,000	(35,000)	(70.0%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[400-65-000] - New snow plow for AP-26		15,000				
Total		15,000				
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>OPERATING EXPENSES</b>	<b>109,529</b>	<b>361,357</b>	<b>203,154</b>	<b>192,230</b>	<b>(169,127)</b>	<b>(46.8%)</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>8,438</b>	<b>18,068</b>	<b>18,068</b>	<b>9,612</b>	<b>(8,456)</b>	<b>(46.8%)</b>
<b>NON OPERATING EXPENSES</b>	<b>8,438</b>	<b>18,068</b>	<b>18,068</b>	<b>9,612</b>	<b>(8,456)</b>	<b>(46.8%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>117,967</b>	<b>379,425</b>	<b>221,222</b>	<b>201,842</b>	<b>(177,583)</b>	<b>(46.8%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(117,967)</b>	<b>(379,425)</b>	<b>(221,222)</b>	<b>(201,842)</b>	<b>177,583</b>	<b>(46.8%)</b>
<b>ENDING FUND BALANCE</b>	<b>(117,967)</b>	<b>(379,425)</b>	<b>(221,222)</b>	<b>(201,842)</b>	<b>177,583</b>	<b>(46.8%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
480 - WASTEWATER ENTERPRISE FUND

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	9,414,206	9,497,347	9,497,347	8,815,905	(681,442)	(7.2%)
4080 PENALTY & INTEREST - PROPERTY TAX	4,860	0	0	0	0	0.0%
<b>PENALTY AND INTEREST</b>	<b>4,860</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
4221 PERS ON BEHALF PAYMENTS	0	1,469	0	0	(1,469)	(100.0%)
4383 FROM OTHER GOVTS - NONGRANT	0	68,470	68,470	68,470	0	0.0%
4461 FEDERAL REVENUE - ARPA	400,115	0	0	0	0	0.0%
<b>REVENUE FROM OTHER GOVTS</b>	<b>400,115</b>	<b>69,939</b>	<b>68,470</b>	<b>68,470</b>	<b>(1,469)</b>	<b>(2.1%)</b>
4305 INTEREST INCOME	4,132	0	3,500	3,300	3,300	0.0%
<b>INVESTMENT INCOME</b>	<b>4,132</b>	<b>0</b>	<b>3,500</b>	<b>3,300</b>	<b>3,300</b>	<b>0.0%</b>
4358 WASTEWATER HOOK UP FEES	300	0	0	0	0	0.0%
4363 SEWER FEES	497,831	424,297	424,297	424,297	0	0.0%
4367 NONAREAWIDE OUTFALL FEES	28,354	21,488	21,488	21,488	0	0.0%
4371 SLUDGE DISPOSAL FEES	329,933	329,904	329,904	329,904	0	0.0%
<b>ANNUAL SERVICE AREA FEE</b>						
4800 CONTRIBUTED CAPITAL	6,741	0	0	0	0	0.0%
<b>SERVICE FEES</b>	<b>863,160</b>	<b>775,689</b>	<b>775,689</b>	<b>775,689</b>	<b>0</b>	<b>0.0%</b>
4451 TRANSFERS IN - SEWER FEES	9,768	9,768	9,768	9,768	0	0.0%
<b>INTERFUND TRANSFERS</b>	<b>9,768</b>	<b>9,768</b>	<b>9,768</b>	<b>9,768</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>1,282,035</b>	<b>855,396</b>	<b>857,427</b>	<b>857,227</b>	<b>1,831</b>	<b>0.2%</b>
5100 EMPLOYEE WAGES	162,559	153,196	154,196	172,494	19,298	12.6%
5110 OVERTIME PAY	4,705	4,000	5,889	1,500	(2,500)	(62.5%)
5120 TEMPORARY PAY	592	20,800	20,800	10,400	(10,400)	(50.0%)
5160 CALL OUT PAY	0	0	408	0	0	0.0%
5200 TAXES/BENEFITS	108,108	102,340	102,339	111,860	9,520	9.3%
5300 TRAVEL & TRAINING	4,108	2,500	19,000	4,000	1,500	60.0%
5400 UNIFORM ALLOWANCE	400	800	800	400	(400)	(50.0%)
6010 SUPPLIES	1,082	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	32,757	27,000	27,000	27,000	0	0.0%
6020 DUES & PUBLICATIONS	0	0	178	350	350	0.0%
6030 PUBLISHING EXPENSE	100	100	100	100	0	0.0%
6060 RENTALS	180	1,500	1,000	1,500	0	0.0%
6070 POSTAGE EXPENSE	52	500	100	400	(100)	(20.0%)
6085 LICENSES/FEES/PERMITS	2,805	4,500	4,500	7,060	2,560	56.9%
6090 CONTRACTUAL SERVICES	326,024	473,410	473,410	528,410	55,000	11.6%
6091 WATER TESTING	30,025	28,840	28,840	35,500	6,660	23.1%
6100 INSURANCE	5,644	0	8,890	10,224	10,224	0.0%
6110 MEDICAL EXPENSE	136	1,200	1,200	1,200	0	0.0%
6310 ELECTRICITY	34,262	35,000	35,000	35,000	0	0.0%
6330 TELEPHONE	3,627	3,280	3,600	3,600	320	9.8%
6350 LANDFILL FEES	0	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	4,651	8,000	8,000	33,000	25,000	312.5%
6431 HEATING FUEL	11,824	7,500	13,000	10,000	2,500	33.3%
6441 ROAD MAINTENANCE	0	10,000	2,500	2,500	(7,500)	(75.0%)
6450 EQUIPMENT MAINTENANCE	10,245	10,000	24,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	5,779	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	4,440	5,000	6,000	6,000	1,000	20.0%
6525 SMALL EQUIPMENT PURCHASES	4,316	4,000	5,276	5,000	1,000	25.0%
6530 EQUIPMENT PURCHASE	37,848	990,000	500,000	42,500	(947,500)	(95.7%)
<b>OPERATING EXPENSES</b>	<b>796,269</b>	<b>1,899,716</b>	<b>1,452,276</b>	<b>1,066,247</b>	<b>(833,468)</b>	<b>(43.9%)</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>47,151</b>	<b>85,483</b>	<b>85,483</b>	<b>63,975</b>	<b>(21,508)</b>	<b>(25.2%)</b>
6140 DEBT SERVICE	3,544	0	0	0	0	0.0%
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0.0%
6700 BAD DEBT EXPENSE	2,031	0	0	0	0	0.0%
6770 DEPRECIATION - FERRY/MT. POINT	348,788	0	0	0	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>402,624</b>	<b>86,593</b>	<b>86,593</b>	<b>65,085</b>	<b>(21,508)</b>	<b>(24.8%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,198,893</b>	<b>1,986,309</b>	<b>1,538,869</b>	<b>1,131,332</b>	<b>(854,977)</b>	<b>(43.0%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>83,141</b>	<b>(1,130,913)</b>	<b>(681,442)</b>	<b>(274,105)</b>	<b>856,808</b>	<b>(75.8%)</b>
<b>ENDING FUND BALANCE</b>	<b>9,497,347</b>	<b>8,366,434</b>	<b>8,815,905</b>	<b>8,541,800</b>	<b>175,366</b>	<b>2.1%</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
480-10-001 - WASTEWATER TREATMENT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	141,601	107,258	108,258	126,483	19,225	17.9%
5110 OVERTIME PAY	4,165	4,000	4,000	1,500	(2,500)	(62.5%)
5120 TEMPORARY PAY	592	20,800	20,800	10,400	(10,400)	(50.0%)
5160 CALL OUT PAY	0	0	408	0	0	0.0%
5200 TAXES/BENEFITS	93,154	71,640	71,640	82,533	10,893	15.2%
5300 TRAVEL & TRAINING	4,108	2,500	19,000	4,000	1,500	60.0%
5400 UNIFORM ALLOWANCE	400	800	800	400	(400)	(50.0%)
6010 SUPPLIES	1,082	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	32,757	27,000	27,000	27,000	0	0.0%
6020 DUES & PUBLICATIONS	0	0	178	350	350	0.0%
6030 PUBLISHING EXPENSE	100	100	100	100	0	0.0%
6060 RENTALS	180	1,500	1,000	1,500	0	0.0%
6070 POSTAGE EXPENSE	52	500	100	100	(400)	(80.0%)
6085 LICENSES/FEES/PERMITS	2,805	4,500	4,500	4,500	0	0.0%
6090 CONTRACTUAL SERVICES	326,024	473,410	473,410	128,000	(345,410)	(73.0%)
6091 WATER TESTING	30,025	28,840	28,840	15,500	(13,340)	(46.3%)
6100 INSURANCE	5,644	0	8,890	10,224	10,224	0.0%
6110 MEDICAL EXPENSE	136	1,200	1,200	1,200	0	0.0%
6310 ELECTRICITY	34,262	35,000	35,000	35,000	0	0.0%
6330 TELEPHONE	3,627	3,280	3,600	3,600	320	9.8%
6350 LANDFILL FEES	0	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	4,651	8,000	8,000	33,000	25,000	312.5%
6431 HEATING FUEL	11,824	7,500	13,000	10,000	2,500	33.3%
6441 ROAD MAINTENANCE	0	10,000	2,500	2,500	(7,500)	(75.0%)
6450 EQUIPMENT MAINTENANCE	10,245	10,000	24,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	5,779	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	4,440	5,000	6,000	6,000	1,000	20.0%
6525 SMALL EQUIPMENT PURCHASES	4,316	4,000	5,276	5,000	1,000	25.0%
6530 EQUIPMENT PURCHASE	37,848	990,000	500,000	42,500	(947,500)	(95.7%)
<b>OPERATING EXPENSES</b>	<b>759,816</b>	<b>1,823,079</b>	<b>1,373,750</b>	<b>567,641</b>	<b>(1,255,438)</b>	<b>(68.9%)</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>43,980</b>	<b>80,885</b>	<b>80,885</b>	<b>34,058</b>	<b>(46,826)</b>	<b>(57.9%)</b>
6140 DEBT SERVICE	3,544	0	0	0	0	0.0%
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0.0%
6700 BAD DEBT EXPENSE	2,031	0	0	0	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>50,665</b>	<b>81,995</b>	<b>81,995</b>	<b>35,168</b>	<b>(46,826)</b>	<b>(57.1%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>810,482</b>	<b>1,905,073</b>	<b>1,455,745</b>	<b>602,809</b>	<b>(1,302,264)</b>	<b>(68.4%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
480-10-001 - WASTEWATER TREATMENT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	141,601	107,258	108,258	126,483	19,225	17.9%
5110 OVERTIME PAY	4,165	4,000	4,000	1,500	(2,500)	(62.5%)
5120 TEMPORARY PAY	592	20,800	20,800	10,400	(10,400)	(50.0%)
5160 CALL OUT PAY	0	0	408	0	0	0.0%
5200 TAXES/BENEFITS	93,154	71,640	71,640	82,533	10,893	15.2%
5300 TRAVEL & TRAINING	4,108	2,500	19,000	4,000	1,500	60.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5400 UNIFORM ALLOWANCE	400	800	800	400	(400)	(50.0%)

[Entity] - Budget Detail Desc.	Note	Total
[480-10-001] - Uniform Allowance	1 fulltime employee	400
Total		400

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6010 SUPPLIES	1,082	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	32,757	27,000	27,000	27,000	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6020 DUES & PUBLICATIONS	0	0	178	350	350	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[480-10-001] - Dues	50% ARWA, 50% AWWA	350
Total		350

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6030 PUBLISHING EXPENSE	100	100	100	100	0	0.0%
6060 RENTALS	180	1,500	1,000	1,500	0	0.0%
6070 POSTAGE EXPENSE	52	500	100	100	(400)	(80.0%)
6085 LICENSES/FEES/PERMITS	2,805	4,500	4,500	4,500	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	326,024	473,410	473,410	128,000	(345,410)	(73.0%)

[Entity] - Budget Detail Desc.	Note	Total
[480-10-001] - Regional Disposal	Mt Pt Sludge Disposal	48,000
[480-10-001] - SCADA		25,000
[480-10-001] - Lifestation Upgrades		25,000
[480-10-001] - Forest Park Sewer and Road Upgrades		30,000
Total		128,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6091 WATER TESTING	30,025	28,840	28,840	15,500	(13,340)	(46.3%)
6100 INSURANCE	5,644	0	8,890	10,224	10,224	0.0%
6110 MEDICAL EXPENSE	136	1,200	1,200	1,200	0	0.0%
6310 ELECTRICITY	34,262	35,000	35,000	35,000	0	0.0%
6330 TELEPHONE	3,627	3,280	3,600	3,600	320	9.8%
6350 LANDFILL FEES	0	250	250	250	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6430 BUILDING MAINTENANCE	4,651	8,000	8,000	33,000	25,000	312.5%

[Entity] - Budget Detail Desc.	Note	Total
[480-10-001] - Misc Repairs		8,000
[480-10-001] - Utility Warehouse	Upgrades	25,000
Total		33,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6431 HEATING FUEL	11,824	7,500	13,000	10,000	2,500	33.3%
6441 ROAD MAINTENANCE	0	10,000	2,500	2,500	(7,500)	(75.0%)
6450 EQUIPMENT MAINTENANCE	10,245	10,000	24,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	5,779	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	4,440	5,000	6,000	6,000	1,000	20.0%
6525 SMALL EQUIPMENT PURCHASES	4,316	4,000	5,276	5,000	1,000	25.0%

KETCHIKAN GATEWAY BOROUGH  
 FY 2024  
 480-10-001 - WASTEWATER TREATMENT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6530 EQUIPMENT PURCHASE	37,848	990,000	500,000	42,500	(947,500)	(95.7%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[480-10-001] - Purchase Flatbed		Split 50/50 with Water	42,500			
Total	42,500					

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>OPERATING EXPENSES</b>	<b>759,816</b>	<b>1,823,079</b>	<b>1,373,750</b>	<b>567,641</b>	<b>(1,255,438)</b>	<b>(68.9%)</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>43,980</b>	<b>80,885</b>	<b>80,885</b>	<b>34,058</b>	<b>(46,826)</b>	<b>(57.9%)</b>
6140 DEBT SERVICE	3,544	0	0	0	0	0.0%
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0.0%
6700 BAD DEBT EXPENSE	2,031	0	0	0	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>50,665</b>	<b>81,995</b>	<b>81,995</b>	<b>35,168</b>	<b>(46,826)</b>	<b>(57.1%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>810,482</b>	<b>1,905,073</b>	<b>1,455,745</b>	<b>602,809</b>	<b>(1,302,264)</b>	<b>(68.4%)</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH  
 FY 2024  
 480-10-002 - WASTEWATER COLLECTION

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	20,959	45,938	45,938	36,151	(9,787)	(21.3%)
5110 OVERTIME PAY	540	0	1,889	0	0	0.0%
5200 TAXES/BENEFITS	14,954	30,699	30,699	23,042	(7,657)	(24.9%)
<b>OPERATING EXPENSES</b>	<b>36,453</b>	<b>76,637</b>	<b>78,526</b>	<b>59,193</b>	<b>(17,444)</b>	<b>(22.8%)</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>3,171</b>	<b>4,598</b>	<b>4,598</b>	<b>3,552</b>	<b>(1,047)</b>	<b>(22.8%)</b>
<b>NON OPERATING EXPENSES</b>	<b>3,171</b>	<b>4,598</b>	<b>4,598</b>	<b>3,552</b>	<b>(1,047)</b>	<b>(22.8%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>39,623</b>	<b>81,235</b>	<b>83,124</b>	<b>62,745</b>	<b>(18,491)</b>	<b>(22.8%)</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

480-10-003 - OUTFALL

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	0	0	0	9,859	9,859	0.0%
5200 TAXES/BENEFITS	0	0	0	6,284	6,284	0.0%
6070 POSTAGE EXPENSE	0	0	0	125	125	0.0%
6085 LICENSES/FEES/PERMITS	0	0	0	2,560	2,560	0.0%
6090 CONTRACTUAL SERVICES	0	0	0	10,000	10,000	0.0%
6091 WATER TESTING	0	0	0	15,000	15,000	0.0%
<b>OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,829</b>	<b>43,829</b>	<b>0.0%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,630</b>	<b>2,630</b>	<b>0.0%</b>
<b>NON OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,630</b>	<b>2,630</b>	<b>0.0%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,458</b>	<b>46,458</b>	<b>0.0%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

480-10-003 - OUTFALL

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	0	0	0	9,859	9,859	0.0%
5200 TAXES/BENEFITS	0	0	0	6,284	6,284	0.0%
6070 POSTAGE EXPENSE	0	0	0	125	125	0.0%
6085 LICENSES/FEES/PERMITS	0	0	0	2,560	2,560	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	0	0	0	10,000	10,000	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[480-10-003] - Dive Examinations		10,000
Total		10,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6091 WATER TESTING	0	0	0	15,000	15,000	0.0%
<b>OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,829</b>	<b>43,829</b>	<b>0.0%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,630</b>	<b>2,630</b>	<b>0.0%</b>
<b>NON OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,630</b>	<b>2,630</b>	<b>0.0%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,458</b>	<b>46,458</b>	<b>0.0%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

480-10-004 - SLUDGE

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6070 POSTAGE EXPENSE	0	0	0	175	175	0.0%
6090 CONTRACTUAL SERVICES	0	0	0	390,410	390,410	0.0%
6091 WATER TESTING	0	0	0	5,000	5,000	0.0%
<b>OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>395,585</b>	<b>395,585</b>	<b>0.0%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,735</b>	<b>23,735</b>	<b>0.0%</b>
<b>NON OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,735</b>	<b>23,735</b>	<b>0.0%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>419,320</b>	<b>419,320</b>	<b>0.0%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

480-10-004 - SLUDGE

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6070 POSTAGE EXPENSE	0	0	0	175	175	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	0	0	0	390,410	390,410	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[480-10-004] - Alaska Waste		220,410
[480-10-004] - Full Cycle		170,000
Total		390,410

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6091 WATER TESTING	0	0	0	5,000	5,000	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[480-10-004] - Water Testing	Enforcement	5,000
Total		5,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
OPERATING EXPENSES	0	0	0	395,585	395,585	0.0%
6130 ADMINISTRATIVE FEES	0	0	0	23,735	23,735	0.0%
NON OPERATING EXPENSES	0	0	0	23,735	23,735	0.0%
TOTAL APPROPRIATIONS	0	0	0	419,320	419,320	0.0%

# OTHER FUND SUMMARIES

***FY 2024***



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

DEBT SERVICE FUND

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>FUND 250 - 2020 COP WHITE CLIFF (REFUNDING)</b>						
4450 TRANSFERS IN - DEBT SERVICE	250,450	261,375	261,375	2,724,500	2,463,125	942.4%
<b>TOTAL REVENUES</b>	250,450	261,375	261,375	2,724,500	2,463,125	942.4%
6840 DEBT PRINCIPAL PAYMENTS	125,000	135,000	135,000	140,000	5,000	3.7%
250 2020 COP - WHITE CLIFF- REFUNDING,6845 DEBT INTEREST EXPENSE	125,450	126,375	126,375	119,500	(6,875)	(5.4%)
<b>TOTAL APPROPRIATIONS</b>	250,450	261,375	261,375	259,500	(1,875)	(0.7%)
<b>FUND 260 - 2020 G.O. BONDS (KAYHI ROOF REFUNDING)</b>						
4450 TRANSFERS IN - DEBT SERVICE	274,250	268,125	208,125	266,625	(1,500)	(0.6%)
<b>TOTAL REVENUES</b>	274,250	268,125	208,125	266,625	(1,500)	(0.6%)
6840 DEBT PRINCIPAL PAYMENTS	220,000	225,000	225,000	235,000	10,000	4.4%
6845 DEBT INTEREST EXPENSE	54,250	43,125	43,125	31,625	(11,500)	(26.7%)
<b>TOTAL APPROPRIATIONS</b>	274,250	268,125	268,125	266,625	(1,500)	(0.6%)
<b>FUND 265 - GO BONDS SERIES 2022 - FIELDS</b>						
4450 TRANSFERS IN - DEBT SERVICE	0	459,500	459,500	535,875	76,375	16.6%
<b>TOTAL REVENUES</b>	0	459,500	459,500	535,875	76,375	16.6%
6840 DEBT PRINCIPAL PAYMENTS	0	130,000	130,000	215,000	85,000	65.4%
6845 DEBT INTEREST EXPENSE	43,442	329,500	329,500	320,875	(8,625)	(2.6%)
<b>TOTAL APPROPRIATIONS</b>	43,442	459,500	459,500	535,875	76,375	16.6%
<b>FUND 284 - AQUATIC CENTER 2009 SERIES 4</b>						
284-10-002 AQUATIC CENTER 2009B TAXABLE,4450 TRANSFERS IN - DEBT SERVICE	1,323,085	1,335,214	1,335,214	1,335,870	656	0.0%
284-10-002 AQUATIC CENTER 2009B TAXABLE,4300 INTEREST SUBSIDY	399,556	371,893	371,893	358,784	(13,109)	(3.5%)
<b>TOTAL REVENUES</b>	1,722,642	1,707,107	1,707,107	1,694,654	(12,453)	(0.7%)
284-10-002 AQUATIC CENTER 2009B TAXABLE,6840 DEBT PRINCIPAL PAYMENTS	690,000	710,000	710,000	735,000	25,000	3.5%
284-10-002 AQUATIC CENTER 2009B TAXABLE,6845 DEBT INTEREST EXPENSE	1,032,642	997,107	997,107	959,654	(37,453)	(3.8%)
<b>TOTAL APPROPRIATIONS</b>	1,722,642	1,707,107	1,707,107	1,694,654	(12,453)	(0.7%)
<b>FUND 288-10-000 - G.O. BONDS 2011 THREE</b>						
4450 TRANSFERS IN - DEBT SERVICE	614,000	609,875	609,875	0	(609,875)	(100.0%)
<b>TOTAL REVENUES</b>	614,000	609,875	609,875	0	(609,875)	(100.0%)
6840 DEBT PRINCIPAL PAYMENTS	570,000	595,000	595,000	0	(595,000)	(100.0%)
6845 DEBT INTEREST EXPENSE	44,000	14,875	14,875	0	(14,875)	(100.0%)
<b>TOTAL APPROPRIATIONS</b>	614,000	609,875	609,875	0	(609,875)	(100.0%)
<b>FUND 291 - 2013 G.O. BONDS</b>						
291 SCHOOL FACILITY IMPROVEMENTS,4450 TRANSFERS IN - DEBT SERVICE	611,000	608,400	608,400	0	(608,400)	(100.0%)
<b>TOTAL REVENUES</b>	611,000	608,400	608,400	0	(608,400)	(100.0%)
291 SCHOOL FACILITY IMPROVEMENTS,6840 DEBT PRINCIPAL PAYMENTS	565,000	585,000	585,000	0	(585,000)	(100.0%)
291 SCHOOL FACILITY IMPROVEMENTS,6845 DEBT INTEREST EXPENSE	46,000	23,400	23,400	0	(23,400)	(100.0%)
<b>TOTAL APPROPRIATIONS</b>	611,000	608,400	608,400	0	(608,400)	(100.0%)



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
550 - MERITAIN - SCHOOL DISTRICT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
4401 ON BEHALF CLAIMS	0	0	711,098	0	0	0.0%
<b>REVENUE FROM OTHER GOVTS</b>	<b>0</b>	<b>0</b>	<b>711,098</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>ANNUAL SERVICE AREA FEE</b>						
4390 MISCELLANEOUS REVENUE	884,846	0	0	0	0	0.0%
4405 STOP LOSS PROCEEDS - MERITAIN	700,714	450,000	1,750,000	0	(450,000)	(100.0%)
<b>SERVICE FEES</b>	<b>1,585,560</b>	<b>450,000</b>	<b>1,750,000</b>	<b>0</b>	<b>(450,000)</b>	<b>(100.0%)</b>
4410 PREMIUM RESERVE	7,188,862	6,000,000	6,107,426	8,038,340	2,038,340	34.0%
<b>INTERFUND TRANSFERS</b>	<b>7,188,862</b>	<b>6,000,000</b>	<b>6,107,426</b>	<b>8,038,340</b>	<b>2,038,340</b>	<b>34.0%</b>
<b>TOTAL REVENUES</b>	<b>8,774,423</b>	<b>6,450,000</b>	<b>8,568,524</b>	<b>8,038,340</b>	<b>1,588,340</b>	<b>24.6%</b>
5201 CLAIMS PAID	7,523,494	7,240,008	6,781,720	6,462,682	(777,326)	(10.7%)
5202 FIXED INSURANCE COSTS	1,250,928	1,200,000	1,280,997	1,575,658	375,658	31.3%
<b>OPERATING EXPENSES</b>	<b>8,774,423</b>	<b>8,440,008</b>	<b>8,062,717</b>	<b>8,038,340</b>	<b>(401,668)</b>	<b>(4.8%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>8,774,423</b>	<b>8,440,008</b>	<b>8,062,717</b>	<b>8,038,340</b>	<b>(401,668)</b>	<b>(4.8%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>0</b>	<b>(1,990,008)</b>	<b>505,807</b>	<b>0</b>	<b>1,990,008</b>	<b>(100.0%)</b>
<b>ENDING FUND BALANCE</b>	<b>0</b>	<b>(1,990,008)</b>	<b>505,807</b>	<b>0</b>	<b>1,990,008</b>	<b>(100.0%)</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

555 - MERITAIN - BOROUGH

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	<b>(1,113,575)</b>	<b>(545,782)</b>	<b>(545,782)</b>	63,078	608,860	<b>(111.6%)</b>
4305 INTEREST INCOME	0	0	550	0	0	0.0%
<b>INVESTMENT INCOME</b>	<b>0</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>ANNUAL SERVICE AREA FEE</b>						
4405 STOP LOSS PROCEEDS - MERITAIN	742,529	0	40,000	0	0	0.0%
<b>SERVICE FEES</b>	<b>742,529</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
4410 PREMIUM RESERVE	3,050,875	3,565,080	3,565,080	3,763,140	198,060	5.6%
4411 PREMIUM RESERVE - IBEW	400,604	433,092	435,000	439,620	6,528	1.5%
4435 TRANSFERS IN - GF	1,113,575	0	0	0	0	0.0%
<b>INTERFUND TRANSFERS</b>	<b>4,565,054</b>	<b>3,998,172</b>	<b>4,000,080</b>	<b>4,202,760</b>	<b>204,588</b>	<b>5.1%</b>
<b>TOTAL REVENUES</b>	<b>5,307,583</b>	<b>3,998,172</b>	<b>4,040,630</b>	<b>4,202,760</b>	<b>204,588</b>	<b>5.1%</b>
5201 CLAIMS PAID	3,832,938	2,980,778	2,500,000	3,296,370	315,592	10.6%
5202 FIXED INSURANCE COSTS	433,407	456,000	466,770	466,770	10,770	2.4%
5203 PREMIUMS PAID - IBEW	439,095	433,092	435,000	439,620	6,528	1.5%
6105 WELLNESS PLAN EXPENSE	34,350	30,000	30,000	34,350	4,350	14.5%
<b>OPERATING EXPENSES</b>	<b>4,739,791</b>	<b>3,899,870</b>	<b>3,431,770</b>	<b>4,237,110</b>	<b>337,240</b>	<b>8.6%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>4,739,791</b>	<b>3,899,870</b>	<b>3,431,770</b>	<b>4,237,110</b>	<b>337,240</b>	<b>8.6%</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>567,793</b>	<b>98,302</b>	<b>608,860</b>	<b>(34,350)</b>	<b>(132,652)</b>	<b>(134.9%)</b>
<b>ENDING FUND BALANCE</b>	<b>(545,782)</b>	<b>(447,480)</b>	<b>63,078</b>	<b>28,728</b>	<b>476,208</b>	<b>(106.4%)</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

701 - LAND TRUST

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	2,953,822	2,700,074	2,700,074	2,200,503	(499,571)	(18.5%)
4305 INTEREST INCOME	18,053	15,000	10,531	12,000	(3,000)	(20.0%)
<b>INVESTMENT INCOME</b>	<b>18,053</b>	<b>15,000</b>	<b>10,531</b>	<b>12,000</b>	<b>(3,000)</b>	<b>(20.0%)</b>
4096 PROPERTY SALES	6,277	50,000	35,769	50,000	0	0.0%
<b>ANNUAL SERVICE AREA FEE</b>						
4390 MISCELLANEOUS REVENUE	6,500	0	0	0	0	0.0%
4525 LEASE AGREEMENT REVENUES	227,147	216,955	216,955	178,790	(38,165)	(17.6%)
4527 TIDELAND LEASE REVENUES	13,119	16,238	16,238	16,238	0	0.0%
<b>SERVICE FEES</b>	<b>253,043</b>	<b>283,193</b>	<b>268,962</b>	<b>245,028</b>	<b>(38,165)</b>	<b>(13.5%)</b>
4370 RENTAL INCOME	226,863	231,525	231,525	135,515	(96,010)	(41.5%)
<b>INTERFUND TRANSFERS</b>	<b>226,863</b>	<b>231,525</b>	<b>231,525</b>	<b>135,515</b>	<b>(96,010)</b>	<b>(41.5%)</b>
<b>TOTAL REVENUES</b>	<b>497,960</b>	<b>529,718</b>	<b>511,018</b>	<b>392,543</b>	<b>(137,175)</b>	<b>(25.9%)</b>
5100 EMPLOYEE WAGES	23,918	13,785	25,000	22,156	8,371	60.7%
5110 OVERTIME PAY	184	0	0	0	0	0.0%
5200 TAXES/BENEFITS	14,785	8,456	600	12,786	4,330	51.2%
6010 SUPPLIES	52	500	200	5,500	5,000	1,000.0%
6011 OPERATING SUPPLIES	93	0	0	0	0	0.0%
6030 PUBLISHING EXPENSE	0	1,000	0	1,000	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	0	1,000	50	1,000	0	0.0%
6070 POSTAGE EXPENSE	0	0	0	500	500	0.0%
6080 PROFESSIONAL SERVICES	42,000	76,843	76,843	0	(76,843)	(100.0%)
6085 LICENSES/FEES/PERMITS	0	500	0	500	0	0.0%
6090 CONTRACTUAL SERVICES	30,294	266,167	91,167	218,450	(47,717)	(17.9%)
6100 INSURANCE	20,067	0	22,284	25,626	25,626	0.0%
6310 ELECTRICITY	81,951	0	80,000	80,000	80,000	0.0%
6320 WATER	7,612	0	6,300	6,500	6,500	0.0%
6330 TELEPHONE	1,902	0	2,011	2,250	2,250	0.0%
6340 SEWER	6,137	0	5,370	5,400	5,400	0.0%
6350 LANDFILL FEES	1,204	0	4,000	3,800	3,800	0.0%
6430 BUILDING MAINTENANCE	19,184	23,000	60,000	112,000	89,000	387.0%
6540 CAPITAL IMPROVEMENTS	0	400,000	125,000	505,000	105,000	26.3%
<b>OPERATING EXPENSES</b>	<b>249,382</b>	<b>791,251</b>	<b>498,825</b>	<b>1,002,468</b>	<b>211,217</b>	<b>26.7%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>18,556</b>	<b>18,864</b>	<b>18,864</b>	<b>29,848</b>	<b>10,984</b>	<b>58.2%</b>
6600 TRANSFERS OUT - DEBT SERVICE	250,450	261,375	261,375	259,500	(1,875)	(0.7%)
6612 TRANSFERS OUT - GF	227,402	231,525	231,525	235,000	3,475	1.5%
6650 TRANSFERS OUT - RENT	5,918	0	0	0	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>502,326</b>	<b>511,764</b>	<b>511,764</b>	<b>524,348</b>	<b>12,584</b>	<b>2.5%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>751,708</b>	<b>1,303,016</b>	<b>1,010,589</b>	<b>1,526,816</b>	<b>223,801</b>	<b>17.2%</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(253,748)</b>	<b>(773,298)</b>	<b>(499,571)</b>	<b>(1,134,273)</b>	<b>(360,976)</b>	<b>46.7%</b>
<b>ENDING FUND BALANCE</b>	<b>2,700,074</b>	<b>1,926,776</b>	<b>2,200,503</b>	<b>1,066,230</b>	<b>(860,547)</b>	<b>(44.7%)</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

701-10-000 - LAND TRUST

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	11,491	0	0	0	0	0.0%
5200 TAXES/BENEFITS	6,975	0	0	0	0	0.0%
6010 SUPPLIES	52	500	200	500	0	0.0%
6030 PUBLISHING EXPENSE	0	1,000	0	1,000	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	0	1,000	50	1,000	0	0.0%
6070 POSTAGE EXPENSE	0	0	0	500	500	0.0%
6080 PROFESSIONAL SERVICES	42,000	76,843	76,843	0	(76,843)	(100.0%)
6085 LICENSES/FEES/PERMITS	0	500	0	500	0	0.0%
6090 CONTRACTUAL SERVICES	(351)	51,167	51,167	81,200	30,033	58.7%
6330 TELEPHONE	78	0	0	0	0	0.0%
<b>OPERATING EXPENSES</b>	<b>60,245</b>	<b>131,010</b>	<b>128,260</b>	<b>84,700</b>	<b>(46,310)</b>	<b>(35.3%)</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>8,022</b>	<b>3,250</b>	<b>3,250</b>	<b>5,082</b>	<b>1,832</b>	<b>56.4%</b>
6612 TRANSFERS OUT - GF	227,402	231,525	231,525	235,000	3,475	1.5%
6650 TRANSFERS OUT - RENT	5,918	0	0	0	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>241,342</b>	<b>234,775</b>	<b>234,775</b>	<b>240,082</b>	<b>5,307</b>	<b>2.3%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>301,586</b>	<b>365,785</b>	<b>363,035</b>	<b>324,782</b>	<b>(41,003)</b>	<b>(11.2%)</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

701-10-000 - LAND TRUST

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	11,491	0	0	0	0	0.0%
5200 TAXES/BENEFITS	6,975	0	0	0	0	0.0%
6010 SUPPLIES	52	500	200	500	0	0.0%
6030 PUBLISHING EXPENSE	0	1,000	0	1,000	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	0	1,000	50	1,000	0	0.0%
6070 POSTAGE EXPENSE	0	0	0	500	500	0.0%
6080 PROFESSIONAL SERVICES	42,000	76,843	76,843	0	(76,843)	(100.0%)

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6085 LICENSES/FEES/PERMITS	0	500	0	500	0	0.0%

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

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	(351)	51,167	51,167	81,200	30,033	58.7%

[Entity] - Budget Detail Desc.	Note	Total
[701-10-000] - Janitorial		1,200
[701-10-000] - Subdivisions - to be approved by the Assembly	FY2024 CIP	30,000
[701-10-000] - Records Storage/Emergency Management Storage Design	FY2024 CIP	50,000
Total		81,200

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6330 TELEPHONE	78	0	0	0	0	0.0%
<b>OPERATING EXPENSES</b>	<b>60,245</b>	<b>131,010</b>	<b>128,260</b>	<b>84,700</b>	<b>(46,310)</b>	<b>(35.3%)</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>8,022</b>	<b>3,250</b>	<b>3,250</b>	<b>5,082</b>	<b>1,832</b>	<b>56.4%</b>
6612 TRANSFERS OUT - GF	227,402	231,525	231,525	235,000	3,475	1.5%
6650 TRANSFERS OUT - RENT	5,918	0	0	0	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>241,342</b>	<b>234,775</b>	<b>234,775</b>	<b>240,082</b>	<b>5,307</b>	<b>2.3%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>301,586</b>	<b>365,785</b>	<b>363,035</b>	<b>324,782</b>	<b>(41,003)</b>	<b>(11.2%)</b>

KETCHIKAN GATEWAY BOROUGH  
 FY 2024  
 701-10-010 - LAND TRUST WHITE CLIFF

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	12,427	13,785	25,000	22,156	8,371	60.7%
5110 OVERTIME PAY	184	0	0	0	0	0.0%
5200 TAXES/BENEFITS	7,810	8,456	600	12,786	4,330	51.2%
6010 SUPPLIES	0	0	0	5,000	5,000	0.0%
6011 OPERATING SUPPLIES	93	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	30,645	215,000	40,000	137,250	(77,750)	(36.2%)
6100 INSURANCE	20,067	0	22,284	25,626	25,626	0.0%
6310 ELECTRICITY	81,951	0	80,000	80,000	80,000	0.0%
6320 WATER	7,612	0	6,300	6,500	6,500	0.0%
6330 TELEPHONE	1,824	0	2,011	2,250	2,250	0.0%
6340 SEWER	6,137	0	5,370	5,400	5,400	0.0%
6350 LANDFILL FEES	1,204	0	4,000	3,800	3,800	0.0%
6430 BUILDING MAINTENANCE	19,184	23,000	60,000	112,000	89,000	387.0%
6540 CAPITAL IMPROVEMENTS	0	400,000	125,000	505,000	105,000	26.3%
<b>OPERATING EXPENSES</b>	<b>189,137</b>	<b>660,241</b>	<b>370,565</b>	<b>917,768</b>	<b>257,527</b>	<b>39.0%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>10,534</b>	<b>15,614</b>	<b>15,614</b>	<b>24,766</b>	<b>9,152</b>	<b>58.6%</b>
6600 TRANSFERS OUT - DEBT SERVICE	250,450	261,375	261,375	259,500	(1,875)	(0.7%)
<b>NON OPERATING EXPENSES</b>	<b>260,984</b>	<b>276,989</b>	<b>276,989</b>	<b>284,266</b>	<b>7,277</b>	<b>2.6%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>450,121</b>	<b>937,231</b>	<b>647,554</b>	<b>1,202,034</b>	<b>264,804</b>	<b>28.3%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
701-10-010 - LAND TRUST WHITE CLIFF

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	12,427	13,785	25,000	22,156	8,371	60.7%
5110 OVERTIME PAY	184	0	0	0	0	0.0%
5200 TAXES/BENEFITS	7,810	8,456	600	12,786	4,330	51.2%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6010 SUPPLIES	0	0	0	5,000	5,000	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[701-10-010] - Janitorial Supplies		5,000
Total		5,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6011 OPERATING SUPPLIES	93	0	0	0	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	30,645	215,000	40,000	137,250	(77,750)	(36.2%)

[Entity] - Budget Detail Desc.	Note	Total
[701-10-010] - Janitorial		3,500
[701-10-010] - Daily Security		115,000
[701-10-010] - Meeting Security Service		18,000
[701-10-010] - Bank of Mellon	WC Bond	750
Total		137,250

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6100 INSURANCE	20,067	0	22,284	25,626	25,626	0.0%
6310 ELECTRICITY	81,951	0	80,000	80,000	80,000	0.0%
6320 WATER	7,612	0	6,300	6,500	6,500	0.0%
6330 TELEPHONE	1,824	0	2,011	2,250	2,250	0.0%
6340 SEWER	6,137	0	5,370	5,400	5,400	0.0%
6350 LANDFILL FEES	1,204	0	4,000	3,800	3,800	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6430 BUILDING MAINTENANCE	19,184	23,000	60,000	112,000	89,000	387.0%

[Entity] - Budget Detail Desc.	Note	Total
[701-10-010] - Parking Lot Reseal/Paving	FY 23 Reappropriation	35,000
[701-10-010] - Parking Lot Screening		20,000
[701-10-010] - General Building Maintenance and Repairs		35,000
[701-10-010] - Heat Pumps for IT Server Room		22,000
Total		112,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6540 CAPITAL IMPROVEMENTS	0	400,000	125,000	505,000	105,000	26.3%

[Entity] - Budget Detail Desc.	Note	Total
[701-10-010] - Tenant Buildout and Arctic Entry	FY23 Reappropriation	470,000
[701-10-010] - Arctic Entry		35,000
Total		505,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>OPERATING EXPENSES</b>	<b>189,137</b>	<b>660,241</b>	<b>370,565</b>	<b>917,768</b>	<b>257,527</b>	<b>39.0%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>10,534</b>	<b>15,614</b>	<b>15,614</b>	<b>24,766</b>	<b>9,152</b>	<b>58.6%</b>
6600 TRANSFERS OUT - DEBT SERVICE	250,450	261,375	261,375	259,500	(1,875)	(0.7%)
<b>NON OPERATING EXPENSES</b>	<b>260,984</b>	<b>276,989</b>	<b>276,989</b>	<b>284,266</b>	<b>7,277</b>	<b>2.6%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>450,121</b>	<b>937,231</b>	<b>647,554</b>	<b>1,202,034</b>	<b>264,804</b>	<b>28.3%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
705 - COMMER PASSENGER VESSEL FUND

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	2,533,933	2,130,220	2,130,220	2,664,305	534,085	25.1%
4255 COMMERCIAL PASSENGER VESSEL TAX	314,783	3,062,500	2,971,130	3,500,000	437,500	14.3%
<b>REVENUE FROM OTHER GOVTS</b>	<b>314,783</b>	<b>3,062,500</b>	<b>2,971,130</b>	<b>3,500,000</b>	<b>437,500</b>	<b>14.3%</b>
4305 INTEREST INCOME	10,332	12,000	7,250	10,000	(2,000)	(16.7%)
<b>INVESTMENT INCOME</b>	<b>10,332</b>	<b>12,000</b>	<b>7,250</b>	<b>10,000</b>	<b>(2,000)</b>	<b>(16.7%)</b>
ANNUAL SERVICE AREA FEE						
<b>TOTAL REVENUES</b>	<b>325,115</b>	<b>3,074,500</b>	<b>2,978,380</b>	<b>3,510,000</b>	<b>435,500</b>	<b>14.2%</b>
6015 BOOKS & SOFTWARE	0	0	0	7,000	7,000	0.0%
6080 PROFESSIONAL SERVICES	29,047	260,000	342,600	134,871	(125,129)	(48.1%)
6090 CONTRACTUAL SERVICES	163,613	476,600	300,000	562,000	85,400	17.9%
6525 SMALL EQUIPMENT PURCHASES	0	10,000	12,335	0	(10,000)	(100.0%)
6530 EQUIPMENT PURCHASE	0	0	0	14,180	14,180	0.0%
6540 CAPITAL IMPROVEMENTS	0	585,732	297,895	1,223,920	638,188	109.0%
<b>OPERATING EXPENSES</b>	<b>192,660</b>	<b>1,332,332</b>	<b>952,830</b>	<b>1,941,971</b>	<b>609,639</b>	<b>45.8%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>0</b>	<b>78,155</b>	<b>78,155</b>	<b>116,518</b>	<b>38,363</b>	<b>49.1%</b>
6601 TRANSFERS OUT - AIRPORT	0	0	0	67,500	67,500	0.0%
6602 TRANSFERS OUT - TRANSIT SUBSIDY	460,755	820,047	820,047	820,047	0	0.0%
6612 TRANSFERS OUT - GF	75,413	218,263	218,263	218,263	0	0.0%
6613 TRANSFERS OUT - SERVICE AREA	0	375,000	375,000	886,070	511,070	136.3%
<b>NON OPERATING EXPENSES</b>	<b>536,168</b>	<b>1,491,465</b>	<b>1,491,465</b>	<b>2,108,398</b>	<b>616,933</b>	<b>41.4%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>728,828</b>	<b>2,823,797</b>	<b>2,444,295</b>	<b>4,050,369</b>	<b>1,226,572</b>	<b>43.4%</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(403,713)</b>	<b>250,703</b>	<b>534,085</b>	<b>(540,369)</b>	<b>(791,072)</b>	<b>(315.5%)</b>
<b>ENDING FUND BALANCE</b>	<b>2,130,220</b>	<b>2,380,923</b>	<b>2,664,305</b>	<b>2,123,936</b>	<b>(256,987)</b>	<b>(10.8%)</b>

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2024**  
**705 - COMMER PASSENGER VESSEL FUND**

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	2,533,933	2,130,220	2,130,220	2,664,305	534,085	25.1%
4255 COMMERCIAL PASSENGER VESSEL TAX	314,783	3,062,500	2,971,130	3,500,000	437,500	14.3%
<b>REVENUE FROM OTHER GOVTS</b>	<b>314,783</b>	<b>3,062,500</b>	<b>2,971,130</b>	<b>3,500,000</b>	<b>437,500</b>	<b>14.3%</b>
4305 INTEREST INCOME	10,332	12,000	7,250	10,000	(2,000)	(16.7%)
<b>INVESTMENT INCOME</b>	<b>10,332</b>	<b>12,000</b>	<b>7,250</b>	<b>10,000</b>	<b>(2,000)</b>	<b>(16.7%)</b>
ANNUAL SERVICE AREA FEE						
<b>TOTAL REVENUES</b>	<b>325,115</b>	<b>3,074,500</b>	<b>2,978,380</b>	<b>3,510,000</b>	<b>435,500</b>	<b>14.2%</b>

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6015 BOOKS & SOFTWARE	0	0	0	7,000	7,000	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[705-10-141] - AVL Software	Replacement of DoubleMap	3,500
[705-10-141] - New Paratransit Dispatch & AVL Software		3,500
Total		7,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6080 PROFESSIONAL SERVICES	29,047	260,000	342,600	134,871	(125,129)	(48.1%)

[Entity] - Budget Detail Desc.	Note	Total
[705-10-116] - Neighborhood Plan	Herring Cove - FY2023 Carry Forward	50,000
[705-10-116] - Tourism Strategy	Implementation/Survey	84,871
Total		134,871

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	163,613	476,600	300,000	562,000	85,400	17.9%

[Entity] - Budget Detail Desc.	Note	Total
[705-10-000] - Emergency Mgmt Commun	Nixle	2,000
[705-10-100] - KVB Operating Grant		350,000
[705-10-100] - KVB TBMP Grant		25,000
[705-10-115] - Rock Oysterman Pole	FY2019 Carry Forward \$83,000 / FY2023 Carry Forward \$32,000	115,000
[705-10-141] - Transit: System Branding	FY23 Reappropriation	30,000
[705-10-141] - Transit: Bus Signage	FY23 Reappropriation	40,000
Total		562,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6525 SMALL EQUIPMENT PURCHASES	0	10,000	12,335	0	(10,000)	(100.0%)

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6530 EQUIPMENT PURCHASE	0	0	0	14,180	14,180	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[705-10-141] - Transit: Operations Support Vehicle	FY24 Grant Match	5,261
[705-10-141] - Transit: Plow Truck	FY24 Grant Match	6,675
[705-10-141] - Transit: Admin Vehicle	FY24 Grant Match	2,244
Total		14,180

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6540 CAPITAL IMPROVEMENTS	0	585,732	297,895	1,223,920	638,188	109.0%

[Entity] - Budget Detail Desc.	Note	Total
[705-10-000] - Skate Park	Creek Side Walking Path	100,000
[705-10-000] - Rainbird Trail Improvements	Re-appropriate FY23 \$50,000 + FY24 \$150,000	200,000
[705-10-000] - Schoenbar Trail Enhancement	Re-appropriate FY23 \$125,000 + FY24 \$75,000	200,000
[705-10-000] - City Park Enhancement	Re-appropriate FY23 \$110,000 + FY24 \$240,000	350,000
[705-10-141] - Transit: Match to Rehab/Renovate Bus Barn	80% Federal Grant Reappropriate FY23 \$65,000 + FY24 \$70,000	135,000
[705-10-141] - Transit: Match to Rehab/Rebuild Bus 92	80% Federal Grant	20,000
[705-10-141] - Transit: Replacement of <30' Bus	FY24 Grant match	10,920
[705-10-141] - Transit: Match to Electric Bus Project	Planning & Workforce Development Phase	88,000
[705-10-141] - Transit Master Plan	Reappropriate FY23 \$60,000 + FY24 \$5,000	65,000
[705-10-141] - Transit: Bus Shelters / Pull Outs Project	Reappropriate FY23 \$55,000	55,000
Total		1,223,920

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
705 - COMMER PASSENGER VESSEL FUND

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>OPERATING EXPENSES</b>	<b>192,660</b>	<b>1,332,332</b>	<b>952,830</b>	<b>1,941,971</b>	<b>609,639</b>	<b>45.8%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>0</b>	<b>78,155</b>	<b>78,155</b>	<b>116,518</b>	<b>38,363</b>	<b>49.1%</b>
6601 TRANSFERS OUT - AIRPORT	0	0	0	67,500	67,500	0.0%
6602 TRANSFERS OUT - TRANSIT SUBSIDY	460,755	820,047	820,047	820,047	0	0.0%
6612 TRANSFERS OUT - GF	75,413	218,263	218,263	218,263	0	0.0%
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6613 TRANSFERS OUT - SERVICE AREA	0	375,000	375,000	886,070	511,070	136.3%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>				
[705-10-000] - North Tongass Operations		225,000				
[705-10-000] - North Tongass - Increased Staff Due to Ward Cove Cruise Ship Facility		401,850				
[705-10-000] - North Tongass Paramedic Training		24,320				
[705-10-000] - North Tongass Additional Dispatch Charges		9,900				
[705-10-000] - South Tongass Operations		225,000				
Total		886,070				
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
<b>NON OPERATING EXPENSES</b>	<b>536,168</b>	<b>1,491,465</b>	<b>1,491,465</b>	<b>2,108,398</b>	<b>616,933</b>	<b>41.4%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>728,828</b>	<b>2,823,797</b>	<b>2,444,295</b>	<b>4,050,369</b>	<b>1,226,572</b>	<b>43.4%</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(403,713)</b>	<b>250,703</b>	<b>534,085</b>	<b>(540,369)</b>	<b>(791,072)</b>	<b>(315.5%)</b>
<b>ENDING FUND BALANCE</b>	<b>2,130,220</b>	<b>2,380,923</b>	<b>2,664,305</b>	<b>2,123,936</b>	<b>(256,987)</b>	<b>(10.8%)</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH  
 FY 2024  
 710 - NONAREAWIDE - LIBRARY FUND

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	305,537	293,844	293,844	284,691	(9,153)	(3.1%)
4010 REAL PROPERTY TAXES	506,879	527,459	527,459	554,489	27,030	5.1%
4060 MOTOR VEHICLE TAXES	2,746	2,500	2,500	2,500	0	0.0%
<b>TAXES</b>	<b>509,624</b>	<b>529,959</b>	<b>529,959</b>	<b>556,989</b>	<b>27,030</b>	<b>5.1%</b>
4305 INTEREST INCOME	1,734	1,750	688	1,750	0	0.0%
<b>INVESTMENT INCOME</b>	<b>1,734</b>	<b>1,750</b>	<b>688</b>	<b>1,750</b>	<b>0</b>	<b>0.0%</b>
<b>ANNUAL SERVICE AREA FEE</b>						
<b>TOTAL REVENUES</b>	511,358	531,709	530,647	558,739	27,030	5.1%
6090 CONTRACTUAL SERVICES	523,051	539,800	539,800	519,597	(20,203)	(3.7%)
<b>OPERATING EXPENSES</b>	<b>523,051</b>	<b>539,800</b>	<b>539,800</b>	<b>519,597</b>	<b>(20,203)</b>	<b>(3.7%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>523,051</b>	<b>539,800</b>	<b>539,800</b>	<b>519,597</b>	<b>(20,203)</b>	<b>(3.7%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(11,693)</b>	<b>(8,091)</b>	<b>(9,153)</b>	<b>39,142</b>	<b>47,233</b>	<b>(583.8%)</b>
<b>ENDING FUND BALANCE</b>	<b>293,844</b>	<b>285,753</b>	<b>284,691</b>	<b>323,833</b>	<b>38,080</b>	<b>13.3%</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

711 - LOCAL EDUCATION FUND

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	2,850,693	2,898,931	2,898,931	2,184,045	(714,886)	(24.7%)
4010 REAL PROPERTY TAXES	8,100,786	8,371,500	8,371,500	8,673,258	301,758	3.6%
4070 TOBACCO TAX	1,274,961	1,300,000	1,180,000	1,300,000	0	0.0%
<b>TAXES</b>	<b>9,375,747</b>	<b>9,671,500</b>	<b>9,551,500</b>	<b>9,973,258</b>	<b>301,758</b>	<b>3.1%</b>
4080 PENALTY & INTEREST - PROPERTY TAX	79,135	50,000	51,564	50,000	0	0.0%
<b>PENALTY AND INTEREST</b>	<b>79,135</b>	<b>50,000</b>	<b>51,564</b>	<b>50,000</b>	<b>0</b>	<b>0.0%</b>
4225 SECURE RURAL SCHOOLS	1,070,363	1,070,363	1,070,363	1,000,000	(70,363)	(6.6%)
4401 ON BEHALF CLAIMS	0	0	711,098	0	0	0.0%
<b>REVENUE FROM OTHER GOVTS</b>	<b>1,070,363</b>	<b>1,070,363</b>	<b>1,781,461</b>	<b>1,000,000</b>	<b>(70,363)</b>	<b>(6.6%)</b>
4305 INTEREST INCOME	30,632	20,000	25,000	25,000	5,000	25.0%
<b>INVESTMENT INCOME</b>	<b>30,632</b>	<b>20,000</b>	<b>25,000</b>	<b>25,000</b>	<b>5,000</b>	<b>25.0%</b>
4115 REGISTRATION FEES	300	300	300	300	0	0.0%
<b>ANNUAL SERVICE AREA FEE</b>						
<b>SERVICE FEES</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>0</b>	<b>0.0%</b>
4420 TRANSFERS IN - SCHOOL BOND/CIP	223,561	245,912	237,185	272,762	26,850	10.9%
4435 TRANSFERS IN - GF	185,604	185,604	185,604	185,604	0	0.0%
<b>INTERFUND TRANSFERS</b>	<b>409,165</b>	<b>431,516</b>	<b>422,789</b>	<b>458,366</b>	<b>26,850</b>	<b>6.2%</b>
<b>TOTAL REVENUES</b>	<b>10,965,341</b>	<b>11,243,679</b>	<b>11,832,614</b>	<b>11,506,924</b>	<b>263,245</b>	<b>2.3%</b>
6100 INSURANCE	223,561	245,917	237,185	273,000	27,083	11.0%
6654 REQUIRED LOCAL CONTRIBUTION	0	5,318,687	5,318,687	5,584,814	266,127	5.0%
6655 DISCRETIONARY LOCAL CONTRIBUTION	10,507,938	6,806,024	6,806,024	3,622,044	(3,183,980)	(46.8%)
<b>OPERATING EXPENSES</b>	<b>10,731,499</b>	<b>12,370,628</b>	<b>12,361,896</b>	<b>9,479,858</b>	<b>(2,890,770)</b>	<b>(23.4%)</b>
6612 TRANSFERS OUT - GF	113,445	113,445	113,445	113,445	0	0.0%
6619 TRANSFERS OUT - NT, ST, HS	72,159	72,159	72,159	72,159	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>185,604</b>	<b>185,604</b>	<b>185,604</b>	<b>185,604</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>10,917,103</b>	<b>12,556,232</b>	<b>12,547,500</b>	<b>9,665,462</b>	<b>(2,890,770)</b>	<b>(23.0%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>48,238</b>	<b>(1,312,553)</b>	<b>(714,886)</b>	<b>1,841,462</b>	<b>3,154,015</b>	<b>(240.3%)</b>
<b>ENDING FUND BALANCE</b>	<b>2,898,931</b>	<b>1,586,378</b>	<b>2,184,045</b>	<b>4,025,507</b>	<b>2,439,129</b>	<b>153.8%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

711 - LOCAL EDUCATION FUND

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	2,850,693	2,898,931	2,898,931	2,184,045	(714,886)	(24.7%)
4010 REAL PROPERTY TAXES	8,100,786	8,371,500	8,371,500	8,673,258	301,758	3.6%
4070 TOBACCO TAX	1,274,961	1,300,000	1,180,000	1,300,000	0	0.0%
<b>TAXES</b>	<b>9,375,747</b>	<b>9,671,500</b>	<b>9,551,500</b>	<b>9,973,258</b>	<b>301,758</b>	<b>3.1%</b>
4080 PENALTY & INTEREST - PROPERTY TAX	79,135	50,000	51,564	50,000	0	0.0%
<b>PENALTY AND INTEREST</b>	<b>79,135</b>	<b>50,000</b>	<b>51,564</b>	<b>50,000</b>	<b>0</b>	<b>0.0%</b>
4225 SECURE RURAL SCHOOLS	1,070,363	1,070,363	1,070,363	1,000,000	(70,363)	(6.6%)
4401 ON BEHALF CLAIMS	0	0	711,098	0	0	0.0%
<b>REVENUE FROM OTHER GOVTS</b>	<b>1,070,363</b>	<b>1,070,363</b>	<b>1,781,461</b>	<b>1,000,000</b>	<b>(70,363)</b>	<b>(6.6%)</b>
4305 INTEREST INCOME	30,632	20,000	25,000	25,000	5,000	25.0%
<b>INVESTMENT INCOME</b>	<b>30,632</b>	<b>20,000</b>	<b>25,000</b>	<b>25,000</b>	<b>5,000</b>	<b>25.0%</b>
4115 REGISTRATION FEES	300	300	300	300	0	0.0%
<b>ANNUAL SERVICE AREA FEE</b>						
<b>SERVICE FEES</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>0</b>	<b>0.0%</b>
4420 TRANSFERS IN - SCHOOL BOND/CIP	223,561	245,912	237,185	272,762	26,850	10.9%
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
4435 TRANSFERS IN - GF	185,604	185,604	185,604	185,604	0	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[711-00-000] - In-Kind Services	185,604					
Total	185,604					
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
<b>INTERFUND TRANSFERS</b>	<b>409,165</b>	<b>431,516</b>	<b>422,789</b>	<b>458,366</b>	<b>26,850</b>	<b>6.2%</b>
<b>TOTAL REVENUES</b>	<b>10,965,341</b>	<b>11,243,679</b>	<b>11,832,614</b>	<b>11,506,924</b>	<b>263,245</b>	<b>2.3%</b>
6100 INSURANCE	223,561	245,917	237,185	273,000	27,083	11.0%
6654 REQUIRED LOCAL CONTRIBUTION	0	5,318,687	5,318,687	5,584,814	266,127	5.0%
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6655 DISCRETIONARY LOCAL CONTRIBUTION	10,507,938	6,806,024	6,806,024	3,622,044	(3,183,980)	(46.8%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[711-10-000] - Discretionary	3,622,044					
Total	3,622,044					
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
<b>OPERATING EXPENSES</b>	<b>10,731,499</b>	<b>12,370,628</b>	<b>12,361,896</b>	<b>9,479,858</b>	<b>(2,890,770)</b>	<b>(23.4%)</b>
6612 TRANSFERS OUT - GF	113,445	113,445	113,445	113,445	0	0.0%
6619 TRANSFERS OUT - NT, ST, HS	72,159	72,159	72,159	72,159	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>185,604</b>	<b>185,604</b>	<b>185,604</b>	<b>185,604</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>10,917,103</b>	<b>12,556,232</b>	<b>12,547,500</b>	<b>9,665,462</b>	<b>(2,890,770)</b>	<b>(23.0%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>48,238</b>	<b>(1,312,553)</b>	<b>(714,886)</b>	<b>1,841,462</b>	<b>3,154,015</b>	<b>(240.3%)</b>
<b>ENDING FUND BALANCE</b>	<b>2,898,931</b>	<b>1,586,378</b>	<b>2,184,045</b>	<b>4,025,507</b>	<b>2,439,129</b>	<b>153.8%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

712 - REC CAPITAL PROJECTS FUND

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	1,777,695	2,413,656	2,413,656	4,458,099	2,044,443	84.7%
4040 SALES TAXES	1,924,003	1,700,000	2,200,000	2,400,000	700,000	41.2%
4050 SALES TAXES - REMOTE	131,173	116,000	133,000	135,000	19,000	16.4%
<b>TAXES</b>	<b>2,055,175</b>	<b>1,816,000</b>	<b>2,333,000</b>	<b>2,535,000</b>	<b>719,000</b>	<b>39.6%</b>
4085 PENALTY & INTEREST - SALES TAX	7,935	3,000	7,500	3,000	0	0.0%
<b>PENALTY AND INTEREST</b>	<b>7,935</b>	<b>3,000</b>	<b>7,500</b>	<b>3,000</b>	<b>0</b>	<b>0.0%</b>
4250 REIMBURSEMENT (DEED)	90,493	237,668	238,000	337,975	100,307	42.2%
<b>REVENUE FROM OTHER GOVTS</b>	<b>90,493</b>	<b>237,668</b>	<b>238,000</b>	<b>337,975</b>	<b>100,307</b>	<b>42.2%</b>
4305 INTEREST INCOME	7,980	7,500	8,000	8,000	500	6.7%
<b>INVESTMENT INCOME</b>	<b>7,980</b>	<b>7,500</b>	<b>8,000</b>	<b>8,000</b>	<b>500</b>	<b>6.7%</b>
<b>ANNUAL SERVICE AREA FEE</b>						
4420 TRANSFERS IN - SCHOOL BOND/CIP	162,632	160,226	160,000	160,226	0	0.0%
<b>INTERFUND TRANSFERS</b>	<b>162,632</b>	<b>160,226</b>	<b>160,000</b>	<b>160,226</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>2,324,216</b>	<b>2,224,394</b>	<b>2,746,500</b>	<b>3,044,201</b>	<b>819,807</b>	<b>36.9%</b>
6090 CONTRACTUAL SERVICES	13,130	0	0	0	0	0.0%
6421 PARKS MAINTENANCE	6,439	0	0	0	0	0.0%
6530 EQUIPMENT PURCHASE	0	85,000	78,000	70,000	(15,000)	(17.6%)
6540 CAPITAL IMPROVEMENTS	0	0	8,000	675,000	675,000	0.0%
<b>OPERATING EXPENSES</b>	<b>19,569</b>	<b>85,000</b>	<b>86,000</b>	<b>745,000</b>	<b>660,000</b>	<b>776.5%</b>
6600 TRANSFERS OUT - DEBT SERVICE	1,366,528	1,794,714	252,857	2,230,529	435,815	24.3%
6611 TRANSFERS OUT - RECREATION SUBSIDY	302,158	363,200	363,200	481,000	117,800	32.4%
6622 TRANSFERS OUT - CONSTRUCTION FUND	0	1	0	0	(1)	(100.0%)
<b>NON OPERATING EXPENSES</b>	<b>1,668,686</b>	<b>2,157,915</b>	<b>616,057</b>	<b>2,711,529</b>	<b>553,614</b>	<b>25.7%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,688,255</b>	<b>2,242,915</b>	<b>702,057</b>	<b>3,456,529</b>	<b>1,213,614</b>	<b>54.1%</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>635,961</b>	<b>(18,521)</b>	<b>2,044,443</b>	<b>(412,328)</b>	<b>(393,807)</b>	<b>2,126.3%</b>
<b>ENDING FUND BALANCE</b>	<b>2,413,656</b>	<b>2,395,135</b>	<b>4,458,099</b>	<b>4,045,771</b>	<b>1,650,636</b>	<b>68.9%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
712 - REC CAPITAL PROJECTS FUND

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	1,777,695	2,413,656	2,413,656	4,458,099	2,044,443	84.7%
4040 SALES TAXES	1,924,003	1,700,000	2,200,000	2,400,000	700,000	41.2%
4050 SALES TAXES - REMOTE	131,173	116,000	133,000	135,000	19,000	16.4%
<b>TAXES</b>	<b>2,055,175</b>	<b>1,816,000</b>	<b>2,333,000</b>	<b>2,535,000</b>	<b>719,000</b>	<b>39.6%</b>
4085 PENALTY & INTEREST - SALES TAX	7,935	3,000	7,500	3,000	0	0.0%
<b>PENALTY AND INTEREST</b>	<b>7,935</b>	<b>3,000</b>	<b>7,500</b>	<b>3,000</b>	<b>0</b>	<b>0.0%</b>
4250 REIMBURSEMENT (DEED)	90,493	237,668	238,000	337,975	100,307	42.2%
<b>REVENUE FROM OTHER GOVTS</b>	<b>90,493</b>	<b>237,668</b>	<b>238,000</b>	<b>337,975</b>	<b>100,307</b>	<b>42.2%</b>
4305 INTEREST INCOME	7,980	7,500	8,000	8,000	500	6.7%
<b>INVESTMENT INCOME</b>	<b>7,980</b>	<b>7,500</b>	<b>8,000</b>	<b>8,000</b>	<b>500</b>	<b>6.7%</b>
<b>ANNUAL SERVICE AREA FEE</b>						
4420 TRANSFERS IN - SCHOOL BOND/CIP	162,632	160,226	160,000	160,226	0	0.0%
<b>INTERFUND TRANSFERS</b>	<b>162,632</b>	<b>160,226</b>	<b>160,000</b>	<b>160,226</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>2,324,216</b>	<b>2,224,394</b>	<b>2,746,500</b>	<b>3,044,201</b>	<b>819,807</b>	<b>36.9%</b>
6090 CONTRACTUAL SERVICES	13,130	0	0	0	0	0.0%
6421 PARKS MAINTENANCE	6,439	0	0	0	0	0.0%
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6530 EQUIPMENT PURCHASE	0	85,000	78,000	70,000	(15,000)	(17.6%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[712-10-009] - Pressure Washer	Tow Behind w/Tank		18,000			
[712-10-012] - Tilt Equipment Trailer	18' Deck (replaces PA-14)		18,000			
[712-10-023] - Side by Side ATV	Turf Grooming at Walker and Dudley		20,000			
[712-10-024] - Equipment	Turf Grooming		14,000			
Total			70,000			
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6540 CAPITAL IMPROVEMENTS	0	0	8,000	675,000	675,000	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[712-10-004] - Esther Shea Field	Slope Stabilization		50,000			
[712-10-005] - Valley Park Field	Field Expansion		150,000			
[712-10-016] - Alder Park	Lighting Replacement		60,000			
[712-10-017] - Triangle Park	Playground Resurfacing		100,000			
[712-10-018] - Weiss Field	Accessibility Improvements		65,000			
[712-10-046] - GRC Expansion: Site Condition and Conceptual Design	FY2024 CIP		250,000			
Total			675,000			
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
<b>OPERATING EXPENSES</b>	<b>19,569</b>	<b>85,000</b>	<b>86,000</b>	<b>745,000</b>	<b>660,000</b>	<b>776.5%</b>
6600 TRANSFERS OUT - DEBT SERVICE	1,366,528	1,794,714	252,857	2,230,529	435,815	24.3%
6611 TRANSFERS OUT - RECREATION SUBSIDY	302,158	363,200	363,200	481,000	117,800	32.4%
6622 TRANSFERS OUT - CONSTRUCTION FUND	0	1	0	0	(1)	(100.0%)
<b>NON OPERATING EXPENSES</b>	<b>1,668,686</b>	<b>2,157,915</b>	<b>616,057</b>	<b>2,711,529</b>	<b>553,614</b>	<b>25.7%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,688,255</b>	<b>2,242,915</b>	<b>702,057</b>	<b>3,456,529</b>	<b>1,213,614</b>	<b>54.1%</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>635,961</b>	<b>(18,521)</b>	<b>2,044,443</b>	<b>(412,328)</b>	<b>(393,807)</b>	<b>2,126.3%</b>
<b>ENDING FUND BALANCE</b>	<b>2,413,656</b>	<b>2,395,135</b>	<b>4,458,099</b>	<b>4,045,771</b>	<b>1,650,636</b>	<b>68.9%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

713 - SCHOOL BOND/CAPITAL IMPROV

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	4,145,523	8,317,717	8,317,717	9,030,787	713,070	8.6%
4040 SALES TAXES	1,924,003	1,700,000	2,000,000	2,400,000	700,000	41.2%
4050 SALES TAXES - REMOTE	131,173	116,000	135,000	135,000	19,000	16.4%
<b>TAXES</b>	<b>2,055,175</b>	<b>1,816,000</b>	<b>2,135,000</b>	<b>2,535,000</b>	<b>719,000</b>	<b>39.6%</b>
4085 PENALTY & INTEREST - SALES TAX	7,935	3,000	7,000	7,000	4,000	133.3%
<b>PENALTY AND INTEREST</b>	<b>7,935</b>	<b>3,000</b>	<b>7,000</b>	<b>7,000</b>	<b>4,000</b>	<b>133.3%</b>
4250 REIMBURSEMENT (DEED)	4,206,968	1,040,481	1,040,481	186,638	(853,843)	(82.1%)
<b>REVENUE FROM OTHER GOVTS</b>	<b>4,206,968</b>	<b>1,040,481</b>	<b>1,040,481</b>	<b>186,638</b>	<b>(853,843)</b>	<b>(82.1%)</b>
4305 INTEREST INCOME	15,787	7,500	15,000	15,000	7,500	100.0%
<b>INVESTMENT INCOME</b>	<b>15,787</b>	<b>7,500</b>	<b>15,000</b>	<b>15,000</b>	<b>7,500</b>	<b>100.0%</b>
<b>ANNUAL SERVICE AREA FEE</b>						
4390 MISCELLANEOUS REVENUE	15,045	0	0	0	0	0.0%
<b>SERVICE FEES</b>	<b>15,045</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>6,300,910</b>	<b>2,866,981</b>	<b>3,197,481</b>	<b>2,743,638</b>	<b>(123,343)</b>	<b>(4.3%)</b>
6090 CONTRACTUAL SERVICES	0	600	600	600	0	0.0%
6430 BUILDING MAINTENANCE	28,810	0	0	50,000	50,000	0.0%
6530 EQUIPMENT PURCHASE	38,813	0	0	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	175,651	1,714,000	600,000	2,487,000	773,000	45.1%
<b>OPERATING EXPENSES</b>	<b>243,274</b>	<b>1,714,600</b>	<b>600,600</b>	<b>2,537,600</b>	<b>823,000</b>	<b>48.0%</b>
6600 TRANSFERS OUT - DEBT SERVICE	1,499,250	1,486,400	1,486,400	266,625	(1,219,775)	(82.1%)
6609 TRANSFERS OUT - SCHOOL INSURANCE	223,561	245,912	237,185	272,762	26,850	10.9%
6611 TRANSFERS OUT - RECREATION SUBSIDY	162,632	160,226	160,226	160,226	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>1,885,443</b>	<b>1,892,538</b>	<b>1,883,811</b>	<b>699,613</b>	<b>(1,192,925)</b>	<b>(63.0%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>2,128,716</b>	<b>3,607,138</b>	<b>2,484,411</b>	<b>3,237,213</b>	<b>(369,925)</b>	<b>(10.3%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>4,172,194</b>	<b>(740,157)</b>	<b>713,070</b>	<b>(493,575)</b>	<b>246,582</b>	<b>(33.3%)</b>
<b>ENDING FUND BALANCE</b>	<b>8,317,717</b>	<b>7,577,560</b>	<b>9,030,787</b>	<b>8,537,212</b>	<b>959,652</b>	<b>12.7%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
713 - SCHOOL BOND/CAPITAL IMPROV

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	4,145,523	8,317,717	8,317,717	9,030,787	713,070	8.6%
4040 SALES TAXES	1,924,003	1,700,000	2,000,000	2,400,000	700,000	41.2%
4050 SALES TAXES - REMOTE	131,173	116,000	135,000	135,000	19,000	16.4%
<b>TAXES</b>	<b>2,055,175</b>	<b>1,816,000</b>	<b>2,135,000</b>	<b>2,535,000</b>	<b>719,000</b>	<b>39.6%</b>
4085 PENALTY & INTEREST - SALES TAX	7,935	3,000	7,000	7,000	4,000	133.3%
<b>PENALTY AND INTEREST</b>	<b>7,935</b>	<b>3,000</b>	<b>7,000</b>	<b>7,000</b>	<b>4,000</b>	<b>133.3%</b>
4250 REIMBURSEMENT (DEED)	4,206,968	1,040,481	1,040,481	186,638	(853,843)	(82.1%)
<b>REVENUE FROM OTHER GOVTS</b>	<b>4,206,968</b>	<b>1,040,481</b>	<b>1,040,481</b>	<b>186,638</b>	<b>(853,843)</b>	<b>(82.1%)</b>
4305 INTEREST INCOME	15,787	7,500	15,000	15,000	7,500	100.0%
<b>INVESTMENT INCOME</b>	<b>15,787</b>	<b>7,500</b>	<b>15,000</b>	<b>15,000</b>	<b>7,500</b>	<b>100.0%</b>
<b>ANNUAL SERVICE AREA FEE</b>						
4390 MISCELLANEOUS REVENUE	15,045	0	0	0	0	0.0%
<b>SERVICE FEES</b>	<b>15,045</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>6,300,910</b>	<b>2,866,981</b>	<b>3,197,481</b>	<b>2,743,638</b>	<b>(123,343)</b>	<b>(4.3%)</b>
6090 CONTRACTUAL SERVICES	0	600	600	600	0	0.0%
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6430 BUILDING MAINTENANCE	28,810	0	0	50,000	50,000	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[713-10-016] - District-wide Pavement Patching	50,000					
Total	50,000					
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6530 EQUIPMENT PURCHASE	38,813	0	0	0	0	0.0%
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
6540 CAPITAL IMPROVEMENTS	175,651	1,714,000	600,000	2,487,000	773,000	45.1%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[713-10-006] - High School Security Upgrades		FY22/23 Carry Forward		300,000		
[713-10-006] - Schoenbar Security Upgrades		FY23 Carry Forward		150,000		
[713-10-007] - Point Higgins A&E for Roof, Mechanical & Electrical Replacement		FY23 Carry Forward		500,000		
[713-10-008] - Valley Park Retaining Wall Stabalization		FY23 Carry Forward & New Funds		100,000		
[713-10-009] - High School Boiler Replacement		FY23 Carry Forward		350,000		
[713-10-010] - Houghtaling Watermain Replacement		FY23 Carry Forward		115,000		
[713-10-011] - Revilla SE Wall Painting		FY24 CIP		45,000		
[713-10-012] - High School Generator Cover		FY24 CIP		100,000		
[713-10-013] - Schoenbar Drainage Improvements		FY23 Carry Forward		75,000		
[713-10-013] - Schoenbar SE Wall Residing		FY24 CIP		400,000		
[713-10-013] - Schoenbar Gym Floor Replacement		FY23 Carry Forward		267,000		
[713-10-014] - Fawn Mountain Touch-Up Painting		FY24 CIP		35,000		
[713-10-014] - Fawn Mountain Playground Drainage Improvements		FY24 CIP		50,000		
Total				2,487,000		
<b>Description</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 FINAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 ORIGINAL</b>	<b>FY24-FY23 ORIGINAL</b>	<b>FY24-FY23 Final-%</b>
<b>OPERATING EXPENSES</b>	<b>243,274</b>	<b>1,714,600</b>	<b>600,600</b>	<b>2,537,600</b>	<b>823,000</b>	<b>48.0%</b>
6600 TRANSFERS OUT - DEBT SERVICE	1,499,250	1,486,400	1,486,400	266,625	(1,219,775)	(82.1%)
6609 TRANSFERS OUT - SCHOOL INSURANCE	223,561	245,912	237,185	272,762	26,850	10.9%
6611 TRANSFERS OUT - RECREATION SUBSIDY	162,632	160,226	160,226	160,226	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>1,885,443</b>	<b>1,892,538</b>	<b>1,883,811</b>	<b>699,613</b>	<b>(1,192,925)</b>	<b>(63.0%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>2,128,716</b>	<b>3,607,138</b>	<b>2,484,411</b>	<b>3,237,213</b>	<b>(369,925)</b>	<b>(10.3%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>4,172,194</b>	<b>(740,157)</b>	<b>713,070</b>	<b>(493,575)</b>	<b>246,582</b>	<b>(33.3%)</b>
<b>ENDING FUND BALANCE</b>	<b>8,317,717</b>	<b>7,577,560</b>	<b>9,030,787</b>	<b>8,537,212</b>	<b>959,652</b>	<b>12.7%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

714 - AIRPORT PFC FUND

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	729,425	1,068,409	1,068,409	1,452,690	384,281	36.0%
4210 PFC ENPLANEMENT REVENUE	393,297	310,000	400,000	410,000	100,000	32.3%
<b>REVENUE FROM OTHER GOVTS</b>	<b>393,297</b>	<b>310,000</b>	<b>400,000</b>	<b>410,000</b>	<b>100,000</b>	<b>32.3%</b>
4305 INTEREST INCOME	3,387	4,000	2,550	3,000	(1,000)	(25.0%)
<b>INVESTMENT INCOME</b>	<b>3,387</b>	<b>4,000</b>	<b>2,550</b>	<b>3,000</b>	<b>(1,000)</b>	<b>(25.0%)</b>
ANNUAL SERVICE AREA FEE						
<b>TOTAL REVENUES</b>	<b>396,684</b>	<b>314,000</b>	<b>402,550</b>	<b>413,000</b>	<b>99,000</b>	<b>31.5%</b>
6601 TRANSFERS OUT - AIRPORT	57,700	1,176,000	18,269	500,000	(676,000)	(57.5%)
<b>NON OPERATING EXPENSES</b>	<b>57,700</b>	<b>1,176,000</b>	<b>18,269</b>	<b>500,000</b>	<b>(676,000)</b>	<b>(57.5%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>57,700</b>	<b>1,176,000</b>	<b>18,269</b>	<b>500,000</b>	<b>(676,000)</b>	<b>(57.5%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>338,984</b>	<b>(862,000)</b>	<b>384,281</b>	<b>(87,000)</b>	<b>775,000</b>	<b>(89.9%)</b>
<b>ENDING FUND BALANCE</b>	<b>1,068,409</b>	<b>206,409</b>	<b>1,452,690</b>	<b>1,365,690</b>	<b>1,159,281</b>	<b>561.6%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

714 - AIRPORT PFC FUND

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	729,425	1,068,409	1,068,409	1,452,690	384,281	36.0%
4210 PFC ENPLANEMENT REVENUE	393,297	310,000	400,000	410,000	100,000	32.3%
<b>REVENUE FROM OTHER GOVTS</b>	<b>393,297</b>	<b>310,000</b>	<b>400,000</b>	<b>410,000</b>	<b>100,000</b>	<b>32.3%</b>
4305 INTEREST INCOME	3,387	4,000	2,550	3,000	(1,000)	(25.0%)
<b>INVESTMENT INCOME</b>	<b>3,387</b>	<b>4,000</b>	<b>2,550</b>	<b>3,000</b>	<b>(1,000)</b>	<b>(25.0%)</b>
ANNUAL SERVICE AREA FEE						
<b>TOTAL REVENUES</b>	<b>396,684</b>	<b>314,000</b>	<b>402,550</b>	<b>413,000</b>	<b>99,000</b>	<b>31.5%</b>

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6601 TRANSFERS OUT - AIRPORT	57,700	1,176,000	18,269	500,000	(676,000)	(57.5%)

[Entity] - Budget Detail Desc.	Note	Total
[714-10-000] - Seaplane Ramp	PFC 2 Approved Amount	500,000
Total		500,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>NON OPERATING EXPENSES</b>	<b>57,700</b>	<b>1,176,000</b>	<b>18,269</b>	<b>500,000</b>	<b>(676,000)</b>	<b>(57.5%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>57,700</b>	<b>1,176,000</b>	<b>18,269</b>	<b>500,000</b>	<b>(676,000)</b>	<b>(57.5%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>338,984</b>	<b>(862,000)</b>	<b>384,281</b>	<b>(87,000)</b>	<b>775,000</b>	<b>(89.9%)</b>
<b>ENDING FUND BALANCE</b>	<b>1,068,409</b>	<b>206,409</b>	<b>1,452,690</b>	<b>1,365,690</b>	<b>1,159,281</b>	<b>561.6%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
800 - SOUTH TONGASS SERVICE AREA WATER

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	1,039,828	1,202,455	1,202,455	1,049,395	(153,060)	(12.7%)
4010 REAL PROPERTY TAXES	153,491	159,680	0	166,971	7,291	4.6%
4020 BUSINESS/PERSONAL TAXES	0	0	159,680	0	0	0.0%
4060 MOTOR VEHICLE TAXES	953	700	650	0	(700)	(100.0%)
<b>TAXES</b>	<b>154,444</b>	<b>160,380</b>	<b>160,330</b>	<b>166,971</b>	<b>6,591</b>	<b>4.1%</b>
4080 PENALTY & INTEREST - PROPERTY TAX	415	328	250	0	(328)	(100.0%)
<b>PENALTY AND INTEREST</b>	<b>415</b>	<b>328</b>	<b>250</b>	<b>0</b>	<b>(328)</b>	<b>(100.0%)</b>
4305 INTEREST INCOME	5,004	1,094	950	0	(1,094)	(100.0%)
<b>INVESTMENT INCOME</b>	<b>5,004</b>	<b>1,094</b>	<b>950</b>	<b>0</b>	<b>(1,094)</b>	<b>(100.0%)</b>
4364 WATER FEES	312,719	308,723	308,723	308,723	0	0.0%
<b>ANNUAL SERVICE AREA FEE</b>						
<b>SERVICE FEES</b>	<b>312,719</b>	<b>308,723</b>	<b>308,723</b>	<b>308,723</b>	<b>0</b>	<b>0.0%</b>
4457 TRANSFERS IN - WATER FEES	3,330	3,330	3,330	3,330	0	0.0%
<b>INTERFUND TRANSFERS</b>	<b>3,330</b>	<b>3,330</b>	<b>3,330</b>	<b>3,330</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>475,912</b>	<b>473,855</b>	<b>473,583</b>	<b>479,024</b>	<b>5,169</b>	<b>1.1%</b>
5100 EMPLOYEE WAGES	57,815	153,405	153,406	172,494	19,089	12.4%
5110 OVERTIME PAY	4,580	1,500	3,075	1,500	0	0.0%
5120 TEMPORARY PAY	0	20,800	20,800	10,400	(10,400)	(50.0%)
5160 CALL OUT PAY	0	0	74	1	1	0.0%
5200 TAXES/BENEFITS	41,033	102,366	102,366	111,860	9,494	9.3%
5300 TRAVEL & TRAINING	1,470	2,700	18,663	4,000	1,300	48.1%
5400 UNIFORM ALLOWANCE	400	400	639	800	400	100.0%
6010 SUPPLIES	203	1,000	1,500	1,500	500	50.0%
6011 OPERATING SUPPLIES	37,548	34,000	50,339	37,000	3,000	8.8%
6020 DUES & PUBLICATIONS	0	500	500	500	0	0.0%
6030 PUBLISHING EXPENSE	0	200	200	200	0	0.0%
6060 RENTALS	0	1,000	2,482	2,500	1,500	150.0%
6070 POSTAGE EXPENSE	44	450	450	450	0	0.0%
6085 LICENSES/FEES/PERMITS	1,321	500	1,300	2,400	1,900	380.0%
6090 CONTRACTUAL SERVICES	58,582	85,000	72,000	241,000	156,000	183.5%
6091 WATER TESTING	3,552	4,088	8,016	4,088	0	0.0%
6100 INSURANCE	5,593	0	5,451	6,269	6,269	0.0%
6110 MEDICAL EXPENSE	0	500	500	500	0	0.0%
6310 ELECTRICITY	23,215	20,000	23,000	23,000	3,000	15.0%
6330 TELEPHONE	1,697	780	1,424	1,560	780	100.0%
6331 LONG DISTANCE	39	50	50	50	0	0.0%
6350 LANDFILL FEES	0	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	0	8,500	8,500	43,500	35,000	411.8%
6441 ROAD MAINTENANCE	0	4,500	4,500	8,000	3,500	77.8%
6450 EQUIPMENT MAINTENANCE	5,512	7,000	7,000	7,000	0	0.0%
6460 VEHICLE MAINTENANCE	104	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	1,997	3,000	3,000	3,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	6,212	8,000	8,000	8,000	0	0.0%
6530 EQUIPMENT PURCHASE	37,848	25,000	25,000	52,500	27,500	110.0%
6540 CAPITAL IMPROVEMENTS	0	65,782	65,782	65,782	0	0.0%
<b>OPERATING EXPENSES</b>	<b>288,765</b>	<b>556,271</b>	<b>593,267</b>	<b>815,103</b>	<b>258,832</b>	<b>46.5%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>24,519</b>	<b>33,376</b>	<b>33,376</b>	<b>48,906</b>	<b>15,530</b>	<b>46.5%</b>
<b>NON OPERATING EXPENSES</b>	<b>24,519</b>	<b>33,376</b>	<b>33,376</b>	<b>48,906</b>	<b>15,530</b>	<b>46.5%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>313,285</b>	<b>589,647</b>	<b>626,643</b>	<b>864,010</b>	<b>274,362</b>	<b>46.5%</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>162,627</b>	<b>(115,792)</b>	<b>(153,060)</b>	<b>(384,986)</b>	<b>(269,193)</b>	<b>232.5%</b>
<b>ENDING FUND BALANCE</b>	<b>1,202,455</b>	<b>1,086,663</b>	<b>1,049,395</b>	<b>664,409</b>	<b>(422,253)</b>	<b>(38.9%)</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2024**  
**800-91-001 - SOUTH TONGASS WATER TREATMENT**

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	31,381	107,363	107,363	126,483	19,121	17.8%
5110 OVERTIME PAY	2,077	1,500	2,179	0	(1,500)	(100.0%)
5120 TEMPORARY PAY	0	10,400	10,400	0	(10,400)	(100.0%)
5160 CALL OUT PAY	0	0	1	1	1	0.0%
5200 TAXES/BENEFITS	21,477	71,653	71,654	82,533	10,880	15.2%
5300 TRAVEL & TRAINING	891	2,500	16,455	2,500	0	0.0%
5400 UNIFORM ALLOWANCE	400	400	400	0	(400)	(100.0%)
6010 SUPPLIES	6	0	500	500	500	0.0%
6011 OPERATING SUPPLIES	27,474	27,000	35,000	27,000	0	0.0%
6020 DUES & PUBLICATIONS	0	500	500	500	0	0.0%
6060 RENTALS	0	0	1,482	1,500	1,500	0.0%
6070 POSTAGE EXPENSE	35	200	200	200	0	0.0%
6085 LICENSES/FEES/PERMITS	1,144	300	1,100	2,200	1,900	633.3%
6090 CONTRACTUAL SERVICES	46,630	85,000	65,000	150,000	65,000	76.5%
6091 WATER TESTING	3,214	3,750	6,250	3,750	0	0.0%
6100 INSURANCE	4,020	0	3,685	4,238	4,238	0.0%
6110 MEDICAL EXPENSE	0	500	500	500	0	0.0%
6310 ELECTRICITY	20,793	17,000	20,000	20,000	3,000	17.6%
6330 TELEPHONE	1,103	0	644	0	0	0.0%
6350 LANDFILL FEES	0	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	0	7,500	7,500	42,500	35,000	466.7%
6441 ROAD MAINTENANCE	0	1,500	1,500	5,000	3,500	233.3%
6450 EQUIPMENT MAINTENANCE	1,382	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	3,403	5,000	5,000	5,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	15,000	15,000	42,500	27,500	183.3%
<b>OPERATING EXPENSES</b>	<b>165,430</b>	<b>362,316</b>	<b>377,563</b>	<b>522,156</b>	<b>159,839</b>	<b>44.1%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>18,073</b>	<b>21,739</b>	<b>21,739</b>	<b>31,329</b>	<b>9,590</b>	<b>44.1%</b>
<b>NON OPERATING EXPENSES</b>	<b>18,073</b>	<b>21,739</b>	<b>21,739</b>	<b>31,329</b>	<b>9,590</b>	<b>44.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>183,503</b>	<b>384,055</b>	<b>399,302</b>	<b>553,485</b>	<b>169,430</b>	<b>44.1%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
800-91-001 - SOUTH TONGASS WATER TREATMENT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	31,381	107,363	107,363	126,483	19,121	17.8%
5110 OVERTIME PAY	2,077	1,500	2,179	0	(1,500)	(100.0%)
5120 TEMPORARY PAY	0	10,400	10,400	0	(10,400)	(100.0%)
5160 CALL OUT PAY	0	0	1	1	1	0.0%
5200 TAXES/BENEFITS	21,477	71,653	71,654	82,533	10,880	15.2%
5300 TRAVEL & TRAINING	891	2,500	16,455	2,500	0	0.0%
5400 UNIFORM ALLOWANCE	400	400	400	0	(400)	(100.0%)
6010 SUPPLIES	6	0	500	500	500	0.0%
6011 OPERATING SUPPLIES	27,474	27,000	35,000	27,000	0	0.0%
6020 DUES & PUBLICATIONS	0	500	500	500	0	0.0%
6060 RENTALS	0	0	1,482	1,500	1,500	0.0%
6070 POSTAGE EXPENSE	35	200	200	200	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6085 LICENSES/FEES/PERMITS	1,144	300	1,100	2,200	1,900	633.3%

[Entity] - Budget Detail Desc.	Note	Total
[800-91-001] - DEC Permit	Fawn Mountain Tank Resealing and STG Phase 6	2,200
Total		2,200

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	46,630	85,000	65,000	150,000	65,000	76.5%

[Entity] - Budget Detail Desc.	Note	Total
[800-91-001] - Treatment Plant	Cross Connections	15,000
[800-91-001] - SCADA Upgrades	Equipment and Software	50,000
[800-91-001] - SCADA Maintenance		10,000
[800-91-001] - Miscellaneous Repairs		15,000
[800-91-001] - Water Treatment Plant	Capacity Expansion Design	60,000
Total		150,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6091 WATER TESTING	3,214	3,750	6,250	3,750	0	0.0%
6100 INSURANCE	4,020	0	3,685	4,238	4,238	0.0%
6110 MEDICAL EXPENSE	0	500	500	500	0	0.0%
6310 ELECTRICITY	20,793	17,000	20,000	20,000	3,000	17.6%
6330 TELEPHONE	1,103	0	644	0	0	0.0%
6350 LANDFILL FEES	0	250	250	250	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6430 BUILDING MAINTENANCE	0	7,500	7,500	42,500	35,000	466.7%

[Entity] - Budget Detail Desc.	Note	Total
[800-91-001] - Treatment Plant Roof		7,500
[800-91-001] - Backwash Pond Fence		10,000
[800-91-001] - Warehouse Heat Upgrades		25,000
Total		42,500

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6441 ROAD MAINTENANCE	0	1,500	1,500	5,000	3,500	233.3%

[Entity] - Budget Detail Desc.	Note	Total
[800-91-001] - General Grading		1,500
[800-91-001] - Brushing		3,500
Total		5,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6450 EQUIPMENT MAINTENANCE	1,382	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	3,403	5,000	5,000	5,000	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6530 EQUIPMENT PURCHASE	0	15,000	15,000	42,500	27,500	183.3%

[Entity] - Budget Detail Desc.	Note	Total
[800-91-001] - Purchase Flatbed	Split 50/50 Wastewater	42,500
Total		42,500

KETCHIKAN GATEWAY BOROUGH  
 FY 2024  
 800-91-001 - SOUTH TONGASS WATER TREATMENT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
OPERATING EXPENSES	165,430	362,316	377,563	522,156	159,839	44.1%
6130 ADMINISTRATIVE FEES	18,073	21,739	21,739	31,329	9,590	44.1%
NON OPERATING EXPENSES	18,073	21,739	21,739	31,329	9,590	44.1%
TOTAL APPROPRIATIONS	183,503	384,055	399,302	553,485	169,430	44.1%



THIS PAGE INTENTIONALLY  
LEFT BLANK

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2024**  
**800-91-002 - SOUTH TONGASS WATER DISTRIBUT.**

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	26,434	46,042	46,043	46,010	(32)	(0.1%)
5110 OVERTIME PAY	2,503	0	896	1,500	1,500	0.0%
5120 TEMPORARY PAY	0	10,400	10,400	10,400	0	0.0%
5160 CALL OUT PAY	0	0	73	0	0	0.0%
5200 TAXES/BENEFITS	19,557	30,712	30,712	29,326	(1,386)	(4.5%)
5300 TRAVEL & TRAINING	579	200	2,208	1,500	1,300	650.0%
5400 UNIFORM ALLOWANCE	0	0	239	800	800	0.0%
6010 SUPPLIES	197	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	10,074	7,000	15,339	10,000	3,000	42.9%
6030 PUBLISHING EXPENSE	0	200	200	200	0	0.0%
6060 RENTALS	0	1,000	1,000	1,000	0	0.0%
6070 POSTAGE EXPENSE	9	250	250	250	0	0.0%
6085 LICENSES/FEES/PERMITS	177	200	200	200	0	0.0%
6090 CONTRACTUAL SERVICES	11,953	0	7,000	91,000	91,000	0.0%
6091 WATER TESTING	338	338	1,766	338	0	0.0%
6100 INSURANCE	1,573	0	1,766	2,031	2,031	0.0%
6310 ELECTRICITY	2,422	3,000	3,000	3,000	0	0.0%
6330 TELEPHONE	594	780	780	1,560	780	100.0%
6331 LONG DISTANCE	39	50	50	50	0	0.0%
6430 BUILDING MAINTENANCE	0	1,000	1,000	1,000	0	0.0%
6441 ROAD MAINTENANCE	0	3,000	3,000	3,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	4,129	2,000	2,000	2,000	0	0.0%
6460 VEHICLE MAINTENANCE	104	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	1,997	3,000	3,000	3,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	2,809	3,000	3,000	3,000	0	0.0%
6530 EQUIPMENT PURCHASE	37,848	10,000	10,000	10,000	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	65,782	65,782	65,782	0	0.0%
<b>OPERATING EXPENSES</b>	<b>123,336</b>	<b>193,955</b>	<b>215,704</b>	<b>292,948</b>	<b>98,993</b>	<b>51.0%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>6,447</b>	<b>11,637</b>	<b>11,637</b>	<b>17,577</b>	<b>5,940</b>	<b>51.0%</b>
<b>NON OPERATING EXPENSES</b>	<b>6,447</b>	<b>11,637</b>	<b>11,637</b>	<b>17,577</b>	<b>5,940</b>	<b>51.0%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>129,782</b>	<b>205,592</b>	<b>227,341</b>	<b>310,525</b>	<b>104,933</b>	<b>51.0%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
800-91-002 - SOUTH TONGASS WATER DISTRIBUT.

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	26,434	46,042	46,043	46,010	(32)	(0.1%)
5110 OVERTIME PAY	2,503	0	896	1,500	1,500	0.0%
5120 TEMPORARY PAY	0	10,400	10,400	10,400	0	0.0%
5160 CALL OUT PAY	0	0	73	0	0	0.0%
5200 TAXES/BENEFITS	19,557	30,712	30,712	29,326	(1,386)	(4.5%)
5300 TRAVEL & TRAINING	579	200	2,208	1,500	1,300	650.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5400 UNIFORM ALLOWANCE	0	0	239	800	800	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[800-91-002] - Uniform Allowance	2 fulltime employees	800
Total		800

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6010 SUPPLIES	197	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	10,074	7,000	15,339	10,000	3,000	42.9%
6030 PUBLISHING EXPENSE	0	200	200	200	0	0.0%
6060 RENTALS	0	1,000	1,000	1,000	0	0.0%
6070 POSTAGE EXPENSE	9	250	250	250	0	0.0%
6085 LICENSES/FEES/PERMITS	177	200	200	200	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	11,953	0	7,000	91,000	91,000	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[800-91-002] - Distribution System	Emergency Repairs	10,000
[800-91-002] - Water System	Standby Source/Saxman Intertie	56,000
[800-91-002] - Roosevelt/Franklin Road	Upgrades and Design	25,000
Total		91,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6091 WATER TESTING	338	338	1,766	338	0	0.0%
6100 INSURANCE	1,573	0	1,766	2,031	2,031	0.0%
6310 ELECTRICITY	2,422	3,000	3,000	3,000	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6330 TELEPHONE	594	780	780	1,560	780	100.0%

[Entity] - Budget Detail Desc.	Note	Total
[800-91-002] - Cell Phones	2 fulltime employees	1,560
Total		1,560

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6331 LONG DISTANCE	39	50	50	50	0	0.0%
6430 BUILDING MAINTENANCE	0	1,000	1,000	1,000	0	0.0%
6441 ROAD MAINTENANCE	0	3,000	3,000	3,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	4,129	2,000	2,000	2,000	0	0.0%
6460 VEHICLE MAINTENANCE	104	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	1,997	3,000	3,000	3,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	2,809	3,000	3,000	3,000	0	0.0%
6530 EQUIPMENT PURCHASE	37,848	10,000	10,000	10,000	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6540 CAPITAL IMPROVEMENTS	0	65,782	65,782	65,782	0	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[800-91-002] - STG Phase 6 Design	Re-appropriate FY22 \$65,782	65,782
Total		65,782

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
OPERATING EXPENSES	123,336	193,955	215,704	292,948	98,993	51.0%
6130 ADMINISTRATIVE FEES	6,447	11,637	11,637	17,577	5,940	51.0%
NON OPERATING EXPENSES	6,447	11,637	11,637	17,577	5,940	51.0%
TOTAL APPROPRIATIONS	129,782	205,592	227,341	310,525	104,933	51.0%

KETCHIKAN GATEWAY BOROUGH

FY 2024

805 - SOUTH TONGASS FIRE/EMS

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	111,896	82,335	82,335	74,305	(8,030)	(9.8%)
4010 REAL PROPERTY TAXES	548,180	570,287	570,287	596,325	26,038	4.6%
4060 MOTOR VEHICLE TAXES	3,402	2,500	2,300	2,500	0	0.0%
<b>TAXES</b>	<b>551,582</b>	<b>572,787</b>	<b>572,587</b>	<b>598,825</b>	<b>26,038</b>	<b>4.5%</b>
4080 PENALTY & INTEREST - PROPERTY TAX	1,484	1,172	1,060	1,000	(172)	(14.7%)
<b>PENALTY AND INTEREST</b>	<b>1,484</b>	<b>1,172</b>	<b>1,060</b>	<b>1,000</b>	<b>(172)</b>	<b>(14.7%)</b>
4221 PERS ON BEHALF PAYMENTS	21,136	9,841	9,841	0	(9,841)	(100.0%)
STATE REVENUE	15,000	0	0	0	0	0.0%
4383 FROM OTHER GOVTS - NONGRANT	24,000	36,000	30,000	36,000	0	0.0%
4461 FEDERAL REVENUE - ARPA	40,003	0	0	0	0	0.0%
<b>REVENUE FROM OTHER GOVTS</b>	<b>100,139</b>	<b>45,841</b>	<b>39,841</b>	<b>36,000</b>	<b>(9,841)</b>	<b>(21.5%)</b>
4305 INTEREST INCOME	1,401	3,906	3,000	3,200	(706)	(18.1%)
<b>INVESTMENT INCOME</b>	<b>1,401</b>	<b>3,906</b>	<b>3,000</b>	<b>3,200</b>	<b>(706)</b>	<b>(18.1%)</b>
4340 VENDOR COMMISSION FEES	75	0	75	75	75	0.0%
<b>ANNUAL SERVICE AREA FEE</b>						
4390 MISCELLANEOUS REVENUE	100	2,900	2,900	2,500	(400)	(13.8%)
4396 EMS REVENUE	78,345	85,000	45,000	130,000	45,000	52.9%
4400 SEMT FEES	0	250,000	123,615	300,000	50,000	20.0%
<b>SERVICE FEES</b>	<b>78,520</b>	<b>337,900</b>	<b>171,590</b>	<b>432,575</b>	<b>94,675</b>	<b>28.0%</b>
4440 TRANSFERS IN - CPV FUND	0	150,000	150,000	225,000	75,000	50.0%
4456 TRANSFERS IN - LOCAL EDUCATION FUND	38,400	38,400	38,400	38,400	0	0.0%
<b>INTERFUND TRANSFERS</b>	<b>38,400</b>	<b>188,400</b>	<b>188,400</b>	<b>263,400</b>	<b>75,000</b>	<b>39.8%</b>
<b>TOTAL REVENUES</b>	<b>771,526</b>	<b>1,150,006</b>	<b>976,478</b>	<b>1,335,000</b>	<b>184,994</b>	<b>16.1%</b>
5100 EMPLOYEE WAGES	263,727	282,588	284,500	359,570	76,982	27.2%
5110 OVERTIME PAY	8,603	20,000	8,000	11,500	(8,500)	(42.5%)
5120 TEMPORARY PAY	5,354	26,000	33,000	20,000	(6,000)	(23.1%)
5121 FIREFIGHTER FEES	46,773	75,040	60,000	40,000	(35,040)	(46.7%)
5160 CALL OUT PAY	0	0	977	0	0	0.0%
5200 TAXES/BENEFITS	224,820	243,598	222,900	312,094	68,496	28.1%
5300 TRAVEL & TRAINING	20,818	44,700	42,000	57,400	12,700	28.4%
5400 UNIFORM ALLOWANCE	5,416	9,008	7,499	9,000	(8)	(0.1%)
6010 SUPPLIES	2,819	3,700	1,800	3,900	200	5.4%
6011 OPERATING SUPPLIES	16,343	31,800	23,000	29,700	(2,100)	(6.6%)
6012 COVID-19 PREVENTION SUPPLIES	33	0	0	0	0	0.0%
6015 BOOKS & SOFTWARE	0	18,000	6,900	2,900	(15,100)	(83.9%)
6020 DUES & PUBLICATIONS	732	1,750	1,200	1,400	(350)	(20.0%)
6030 PUBLISHING EXPENSE	0	300	0	200	(100)	(33.3%)
6040 COMMUNITY PROMOTION	0	2,500	500	0	(2,500)	(100.0%)
6045 MEETING/TRAINING FOOD	341	700	300	700	0	0.0%
6070 POSTAGE EXPENSE	141	500	500	450	(50)	(10.0%)
6080 PROFESSIONAL SERVICES	6,000	49,000	18,000	170,000	121,000	246.9%
6082 EMPLOYEE RETENTION/ RECRUITMENT	1,477	3,000	3,464	3,500	500	16.7%
6090 CONTRACTUAL SERVICES	23,694	60,300	65,000	59,900	(400)	(0.7%)
6091 WATER TESTING	65	0	0	0	0	0.0%
6100 INSURANCE	25,332	25,145	23,375	26,881	1,736	6.9%
6110 MEDICAL EXPENSE	1,393	4,500	3,400	5,000	500	11.1%
6150 FINES & PENALTIES	2	0	0	0	0	0.0%
6310 ELECTRICITY	8,178	8,000	7,000	8,000	0	(0.0%)
6320 WATER	0	600	0	600	0	0.0%
6330 TELEPHONE	5,766	5,000	5,500	5,500	500	10.0%
6331 LONG DISTANCE	70	250	250	250	0	0.0%
6350 LANDFILL FEES	369	500	500	500	0	(0.0%)
6430 BUILDING MAINTENANCE	10,915	43,000	22,000	24,000	(19,000)	(44.2%)
6431 HEATING FUEL	11,397	8,000	10,000	2,500	(5,500)	(68.8%)
6440 BUILDING MAINTENANCE	617	0	0	0	0	0.0%
6441 ROAD MAINTENANCE	0	3,500	3,000	0	(3,500)	(100.0%)
6450 EQUIPMENT MAINTENANCE	8,357	24,300	15,000	21,300	(3,000)	(12.3%)
6460 VEHICLE MAINTENANCE	13,704	20,500	12,500	16,500	(4,000)	(19.5%)
6461 VEHICLE FUEL & OIL	5,301	7,800	6,000	8,000	200	2.6%
6525 SMALL EQUIPMENT PURCHASES	54,683	90,600	80,000	145,200	54,600	60.3%
6530 EQUIPMENT PURCHASE	7,870	0	12,425	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	0	579	0	0	0.0%
<b>OPERATING EXPENSES</b>	<b>781,110</b>	<b>1,114,179</b>	<b>981,069</b>	<b>1,346,445</b>	<b>232,266</b>	<b>20.8%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>44,386</b>	<b>0</b>	<b>0</b>	<b>80,787</b>	<b>80,787</b>	<b>0.0%</b>
6140 DEBT SERVICE	1,779	1,177	1,177	589	(588)	(50.0%)
6610 TRANSFERS OUT - SEWER FEES	1,152	1,152	1,152	1,152	0	0.0%
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	0	(1,110)	(100.0%)
6800 GAIN/LOSS ON ASSET DISPOSAL	(28,450)	0	0	0	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>19,977</b>	<b>3,439</b>	<b>3,439</b>	<b>82,528</b>	<b>79,089</b>	<b>2,299.8%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>801,087</b>	<b>1,117,618</b>	<b>984,508</b>	<b>1,428,972</b>	<b>311,354</b>	<b>27.9%</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(29,561)</b>	<b>32,388</b>	<b>(8,030)</b>	<b>(93,972)</b>	<b>(126,360)</b>	<b>(390.1%)</b>
<b>ENDING FUND BALANCE</b>	<b>82,335</b>	<b>114,723</b>	<b>74,305</b>	<b>(19,667)</b>	<b>(134,390)</b>	<b>(117.1%)</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

805-90-000 - SOUTH TONGASS FIRE

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	263,727	85,789	93,000	70,881	(14,908)	(17.4%)
5110 OVERTIME PAY	8,603	12,000	5,000	3,500	(8,500)	(70.8%)
5120 TEMPORARY PAY	5,354	16,000	33,000	10,000	(6,000)	(37.5%)
5121 FIREFIGHTER FEES	46,773	40,000	40,000	5,000	(35,000)	(87.5%)
5160 CALL OUT PAY	0	0	977	0	0	0.0%
5200 TAXES/BENEFITS	224,820	73,471	117,000	57,942	(15,529)	(21.1%)
5300 TRAVEL & TRAINING	20,818	36,000	34,000	26,900	(9,100)	(25.3%)
5400 UNIFORM ALLOWANCE	5,416	2,000	2,499	2,500	500	25.0%
6010 SUPPLIES	2,819	2,500	600	2,500	0	0.0%
6011 OPERATING SUPPLIES	16,160	3,700	3,000	2,700	(1,000)	(27.0%)
6012 COVID-19 PREVENTION SUPPLIES	33	0	0	0	0	0.0%
6015 BOOKS & SOFTWARE	0	16,100	5,000	1,000	(15,100)	(93.8%)
6020 DUES & PUBLICATIONS	732	1,750	1,200	1,400	(350)	(20.0%)
6030 PUBLISHING EXPENSE	0	300	0	200	(100)	(33.3%)
6040 COMMUNITY PROMOTION	0	2,500	500	0	(2,500)	(100.0%)
6045 MEETING/TRAINING FOOD	341	100	100	200	100	100.0%
6070 POSTAGE EXPENSE	141	250	250	200	(50)	(20.0%)
6080 PROFESSIONAL SERVICES	6,000	40,000	4,000	160,000	120,000	300.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	1,477	1,500	3,464	2,000	500	33.3%
6090 CONTRACTUAL SERVICES	23,694	9,828	14,000	10,100	272	2.8%
6091 WATER TESTING	65	0	0	0	0	0.0%
6100 INSURANCE	25,332	21,736	20,481	23,553	1,817	8.4%
6110 MEDICAL EXPENSE	1,393	4,500	3,400	2,000	(2,500)	(55.6%)
6150 FINES & PENALTIES	2	0	0	0	0	0.0%
6310 ELECTRICITY	8,178	8,000	7,000	4,000	(4,000)	(50.0%)
6320 WATER	0	600	0	300	(300)	(50.0%)
6330 TELEPHONE	5,766	2,500	3,000	2,750	250	10.0%
6331 LONG DISTANCE	70	250	250	125	(125)	(50.0%)
6350 LANDFILL FEES	369	500	500	250	(250)	(50.0%)
6430 BUILDING MAINTENANCE	10,915	29,000	18,000	18,000	(11,000)	(37.9%)
6431 HEATING FUEL	11,397	4,000	6,500	0	(4,000)	(100.0%)
6440 BUILDING MAINTENANCE	617	0	0	0	0	0.0%
6441 ROAD MAINTENANCE	0	1,500	1,500	0	(1,500)	(100.0%)
6450 EQUIPMENT MAINTENANCE	8,357	18,400	10,000	19,300	900	4.9%
6460 VEHICLE MAINTENANCE	13,704	12,800	9,500	12,000	(800)	(6.3%)
6461 VEHICLE FUEL & OIL	5,301	1,800	4,000	2,500	700	38.9%
6525 SMALL EQUIPMENT PURCHASES	54,683	81,600	75,000	94,200	12,600	15.4%
6530 EQUIPMENT PURCHASE	7,870	0	12,425	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	0	579	0	0	0.0%
<b>OPERATING EXPENSES</b>	<b>780,927</b>	<b>530,974</b>	<b>529,725</b>	<b>536,001</b>	<b>5,027</b>	<b>0.9%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>44,386</b>	<b>0</b>	<b>0</b>	<b>32,160</b>	<b>32,160</b>	<b>0.0%</b>
6140 DEBT SERVICE	1,779	1,177	1,177	589	(588)	(50.0%)
6610 TRANSFERS OUT - SEWER FEES	1,152	1,152	1,152	1,152	0	0.0%
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	0	(1,110)	(100.0%)
6800 GAIN/LOSS ON ASSET DISPOSAL	(28,450)	0	0	0	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>19,977</b>	<b>3,439</b>	<b>3,439</b>	<b>33,901</b>	<b>30,462</b>	<b>885.8%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>800,904</b>	<b>534,413</b>	<b>533,164</b>	<b>569,902</b>	<b>35,489</b>	<b>6.6%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

805-90-000 - SOUTH TONGASS FIRE

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	263,727	85,789	93,000	70,881	(14,908)	(17.4%)
5110 OVERTIME PAY	8,603	12,000	5,000	3,500	(8,500)	(70.8%)
5120 TEMPORARY PAY	5,354	16,000	33,000	10,000	(6,000)	(37.5%)
5121 FIREFIGHTER FEES	46,773	40,000	40,000	5,000	(35,000)	(87.5%)
5160 CALL OUT PAY	0	0	977	0	0	0.0%
5200 TAXES/BENEFITS	224,820	73,471	117,000	57,942	(15,529)	(21.1%)

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5300 TRAVEL & TRAINING	20,818	36,000	34,000	26,900	(9,100)	(25.3%)

[Entity] - Budget Detail Desc.	Note	Total
[805-90-000] - IAFC Conference		3,800
[805-90-000] - AK Fire and Arson Conference		3,000
[805-90-000] - Combination Chiefs conference		4,500
[805-90-000] - AK Fire Chiefs		2,900
[805-90-000] - Fire Attack/Search and Rescue	2 members for two weekend classes in Washington training center	5,000
[805-90-000] - Leadership Summit		2,500
[805-90-000] - FDIC		4,000
[805-90-000] - National Fire Academy		1,200
Total		26,900

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5400 UNIFORM ALLOWANCE	5,416	2,000	2,499	2,500	500	25.0%
6010 SUPPLIES	2,819	2,500	600	2,500	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6011 OPERATING SUPPLIES	16,160	3,700	3,000	2,700	(1,000)	(27.0%)

[Entity] - Budget Detail Desc.	Note	Total
[805-90-000] - Cleaning and Janitorial		900
[805-90-000] - Rehab Supplies		1,000
[805-90-000] - Coffee Tea Cocoa		800
Total		2,700

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6012 COVID-19 PREVENTION SUPPLIES	33	0	0	0	0	0.0%
6015 BOOKS & SOFTWARE	0	16,100	5,000	1,000	(15,100)	(93.8%)

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6020 DUES & PUBLICATIONS	732	1,750	1,200	1,400	(350)	(20.0%)

[Entity] - Budget Detail Desc.	Note	Total
[805-90-000] - IAAI		300
[805-90-000] - IAFC		700
[805-90-000] - AFCA		400
Total		1,400

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6030 PUBLISHING EXPENSE	0	300	0	200	(100)	(33.3%)
6040 COMMUNITY PROMOTION	0	2,500	500	0	(2,500)	(100.0%)
6045 MEETING/TRAINING FOOD	341	100	100	200	100	100.0%
6070 POSTAGE EXPENSE	141	250	250	200	(50)	(20.0%)

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6080 PROFESSIONAL SERVICES	6,000	40,000	4,000	160,000	120,000	300.0%

[Entity] - Budget Detail Desc.	Note	Total
[805-90-000] - Design for Station Expansion		40,000
[805-90-000] - Retaining Wall Repair		120,000
Total		160,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6082 EMPLOYEE RETENTION/ RECRUITMENT	1,477	1,500	3,464	2,000	500	33.3%

KETCHIKAN GATEWAY BOROUGH

FY 2024

805-90-000 - SOUTH TONGASS FIRE

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	23,694	9,828	14,000	10,100	272	2.8%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[805-90-000] - Alaska Waste Management	2,900					
[805-90-000] - Dispatch Fees	5,000					
[805-90-000] - EPR Reporting	500					
[805-90-000] - Alarm Monitoring	1,000					
[805-90-000] - I Am Responding	200					
[805-90-000] - Nixle	500					
Total	10,100					

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6091 WATER TESTING	65	0	0	0	0	0.0%
6100 INSURANCE	25,332	21,736	20,481	23,553	1,817	8.4%
6110 MEDICAL EXPENSE	1,393	4,500	3,400	2,000	(2,500)	(55.6%)
6150 FINES & PENALTIES	2	0	0	0	0	0.0%
6310 ELECTRICITY	8,178	8,000	7,000	4,000	(4,000)	(50.0%)
6320 WATER	0	600	0	300	(300)	(50.0%)
6330 TELEPHONE	5,766	2,500	3,000	2,750	250	10.0%
6331 LONG DISTANCE	70	250	250	125	(125)	(50.0%)
6350 LANDFILL FEES	369	500	500	250	(250)	(50.0%)

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6430 BUILDING MAINTENANCE	10,915	29,000	18,000	18,000	(11,000)	(37.9%)

<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[805-90-000] - General Maintenance	5,000					
[805-90-000] - Station Signs	3,500					
[805-90-000] - Equipment Rental	1,500					
[805-90-000] - Fixture Replacement	2,000					
[805-90-000] - Overhead Door Repair	4,000					
[805-90-000] - Painting of Building	2,000					
Total	18,000					

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6431 HEATING FUEL	11,397	4,000	6,500	0	(4,000)	(100.0%)
6440 BUILDING MAINTENANCE	617	0	0	0	0	0.0%
6441 ROAD MAINTENANCE	0	1,500	1,500	0	(1,500)	(100.0%)

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6450 EQUIPMENT MAINTENANCE	8,357	18,400	10,000	19,300	900	4.9%

<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[805-90-000] - Compressor Service	3,500					
[805-90-000] - Radio/ Pager Repair and Replacement	5,000					
[805-90-000] - SCBA Flow Test	3,600					
[805-90-000] - Small Equipment Repair	3,000					
[805-90-000] - Air Testing Samples	2,600					
[805-90-000] - Fire Extinguisher Service	1,600					
Total	19,300					

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6460 VEHICLE MAINTENANCE	13,704	12,800	9,500	12,000	(800)	(6.3%)
6461 VEHICLE FUEL & OIL	5,301	1,800	4,000	2,500	700	38.9%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6525 SMALL EQUIPMENT PURCHASES	54,683	81,600	75,000	94,200	12,600	15.4%

<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[805-90-000] - Bunker Gear Replacement	33,000					
[805-90-000] - Panasonic Tablet W/ Hotspot	3,500					
[805-90-000] - Helmet Replacement	2,800					
[805-90-000] - Flash Hoods	1,400					
[805-90-000] - NFPA Structural Gloves	2,000					
[805-90-000] - Nozzle Replacement	6,500					
[805-90-000] - Hydrant Adapters	15,000					
[805-90-000] - Misc Equipment	10,000					
[805-90-000] - Hose Replacement	15,000					
[805-90-000] - Bunker Boots	5,000					
Total	94,200					

KETCHIKAN GATEWAY BOROUGH

FY 2024

805-90-000 - SOUTH TONGASS FIRE

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6530 EQUIPMENT PURCHASE	7,870	0	12,425	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	0	579	0	0	0.0%
<b>OPERATING EXPENSES</b>	<b>780,927</b>	<b>530,974</b>	<b>529,725</b>	<b>536,001</b>	<b>5,027</b>	<b>0.9%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>44,386</b>	<b>0</b>	<b>0</b>	<b>32,160</b>	<b>32,160</b>	<b>0.0%</b>
6140 DEBT SERVICE	1,779	1,177	1,177	589	(588)	(50.0%)
6610 TRANSFERS OUT - SEWER FEES	1,152	1,152	1,152	1,152	0	0.0%
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	0	(1,110)	(100.0%)
6800 GAIN/LOSS ON ASSET DISPOSAL	(28,450)	0	0	0	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>19,977</b>	<b>3,439</b>	<b>3,439</b>	<b>33,901</b>	<b>30,462</b>	<b>885.8%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>800,904</b>	<b>534,413</b>	<b>533,164</b>	<b>569,902</b>	<b>35,489</b>	<b>6.6%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

805-90-005 - SOUTH TONGASS EMS

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	0	196,799	191,500	288,689	91,890	46.7%
5110 OVERTIME PAY	0	8,000	3,000	8,000	0	0.0%
5120 TEMPORARY PAY	0	10,000	0	10,000	0	0.0%
5121 FIREFIGHTER FEES	0	35,040	20,000	35,000	(40)	(0.1%)
5200 TAXES/BENEFITS	0	170,127	105,900	254,152	84,025	49.4%
5300 TRAVEL & TRAINING	0	8,700	8,000	30,500	21,800	250.6%
5400 UNIFORM ALLOWANCE	0	7,008	5,000	6,500	(508)	(7.2%)
6010 SUPPLIES	0	1,200	1,200	1,400	200	16.7%
6011 OPERATING SUPPLIES	183	28,100	20,000	27,000	(1,100)	(3.9%)
6015 BOOKS & SOFTWARE	0	1,900	1,900	1,900	0	0.0%
6045 MEETING/TRAINING FOOD	0	600	200	500	(100)	(16.7%)
6070 POSTAGE EXPENSE	0	250	250	250	0	0.0%
6080 PROFESSIONAL SERVICES	0	9,000	14,000	10,000	1,000	11.1%
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	1,500	0	1,500	0	0.0%
6090 CONTRACTUAL SERVICES	0	50,472	51,000	49,800	(672)	(1.3%)
6100 INSURANCE	0	3,409	2,894	3,328	(81)	(2.4%)
6110 MEDICAL EXPENSE	0	0	0	3,000	3,000	0.0%
6310 ELECTRICITY	0	0	0	4,000	4,000	0.0%
6320 WATER	0	0	0	300	300	0.0%
6330 TELEPHONE	0	2,500	2,500	2,750	250	10.0%
6331 LONG DISTANCE	0	0	0	125	125	0.0%
6350 LANDFILL FEES	0	0	0	250	250	0.0%
6430 BUILDING MAINTENANCE	0	14,000	4,000	6,000	(8,000)	(57.1%)
6431 HEATING FUEL	0	4,000	3,500	2,500	(1,500)	(37.5%)
6441 ROAD MAINTENANCE	0	2,000	1,500	0	(2,000)	(100.0%)
6450 EQUIPMENT MAINTENANCE	0	5,900	5,000	2,000	(3,900)	(66.1%)
6460 VEHICLE MAINTENANCE	0	7,700	3,000	4,500	(3,200)	(41.6%)
6461 VEHICLE FUEL & OIL	0	6,000	2,000	5,500	(500)	(8.3%)
6525 SMALL EQUIPMENT PURCHASES	0	9,000	5,000	51,000	42,000	466.7%
<b>OPERATING EXPENSES</b>	<b>183</b>	<b>583,205</b>	<b>451,344</b>	<b>810,443</b>	<b>227,238</b>	<b>39.0%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,627</b>	<b>48,627</b>	<b>0.0%</b>
<b>NON OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,627</b>	<b>48,627</b>	<b>0.0%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>183</b>	<b>583,205</b>	<b>451,344</b>	<b>859,070</b>	<b>275,865</b>	<b>47.3%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

805-90-005 - SOUTH TONGASS EMS

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	0	196,799	191,500	288,689	91,890	46.7%
5110 OVERTIME PAY	0	8,000	3,000	8,000	0	0.0%
5120 TEMPORARY PAY	0	10,000	0	10,000	0	0.0%
5121 FIREFIGHTER FEES	0	35,040	20,000	35,000	(40)	(0.1%)
5200 TAXES/BENEFITS	0	170,127	105,900	254,152	84,025	49.4%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5300 TRAVEL & TRAINING	0	8,700	8,000	30,500	21,800	250.6%

[Entity] - Budget Detail Desc.	Note	Total
[805-90-005] - AEMT	4 EMTB to advance to ALS	22,000
[805-90-005] - Technical Rescue		4,000
[805-90-005] - EMTB		3,000
[805-90-005] - CPR CERTS		1,500
Total		30,500

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5400 UNIFORM ALLOWANCE	0	7,008	5,000	6,500	(508)	(7.2%)
6010 SUPPLIES	0	1,200	1,200	1,400	200	16.7%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6011 OPERATING SUPPLIES	183	28,100	20,000	27,000	(1,100)	(3.9%)

[Entity] - Budget Detail Desc.	Note	Total
[805-90-005] - Ambulance Supplies		22,000
[805-90-005] - Cleaning and Janitorial		1,500
[805-90-005] - Ice Melt		3,500
Total		27,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6015 BOOKS & SOFTWARE	0	1,900	1,900	1,900	0	0.0%
6045 MEETING/TRAINING FOOD	0	600	200	500	(100)	(16.7%)
6070 POSTAGE EXPENSE	0	250	250	250	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6080 PROFESSIONAL SERVICES	0	9,000	14,000	10,000	1,000	11.1%

[Entity] - Budget Detail Desc.	Note	Total
[805-90-005] - Dr. Livengood	Medical oversight	10,000
Total		10,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	1,500	0	1,500	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	0	50,472	51,000	49,800	(672)	(1.3%)

[Entity] - Budget Detail Desc.	Note	Total
[805-90-005] - Systems Design		6,600
[805-90-005] - Dispatch Fees		35,000
[805-90-005] - Alaska Waste Management		2,700
[805-90-005] - EPR Reporting		3,500
[805-90-005] - I Am Responding		2,000
Total		49,800

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6100 INSURANCE	0	3,409	2,894	3,328	(81)	(2.4%)
6110 MEDICAL EXPENSE	0	0	0	3,000	3,000	0.0%
6310 ELECTRICITY	0	0	0	4,000	4,000	0.0%
6320 WATER	0	0	0	300	300	0.0%
6330 TELEPHONE	0	2,500	2,500	2,750	250	10.0%
6331 LONG DISTANCE	0	0	0	125	125	0.0%
6350 LANDFILL FEES	0	0	0	250	250	0.0%

KETCHIKAN GATEWAY BOROUGH

FY 2024

805-90-005 - SOUTH TONGASS EMS

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6430 BUILDING MAINTENANCE	0	14,000	4,000	6,000	(8,000)	(57.1%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[805-90-005] - General Maintenance	4,000					
[805-90-005] - Overhead Door Maintenance	2,000					
Total	6,000					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6431 HEATING FUEL	0	4,000	3,500	2,500	(1,500)	(37.5%)
6441 ROAD MAINTENANCE	0	2,000	1,500	0	(2,000)	(100.0%)
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6450 EQUIPMENT MAINTENANCE	0	5,900	5,000	2,000	(3,900)	(66.1%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[805-90-005] - Zoll Recalibration and Maintenance	2,000					
Total	2,000					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6460 VEHICLE MAINTENANCE	0	7,700	3,000	4,500	(3,200)	(41.6%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[805-90-005] - General Maintenance	3,500					
[805-90-005] - Tools	1,000					
Total	4,500					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6461 VEHICLE FUEL & OIL	0	6,000	2,000	5,500	(500)	(8.3%)
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6525 SMALL EQUIPMENT PURCHASES	0	9,000	5,000	51,000	42,000	466.7%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[805-90-005] - Trauma Simulator	28,000					
[805-90-005] - Misc Equipment	2,000					
[805-90-005] - 4- 5 Gas Detectors	8,000					
[805-90-005] - Stokes Litter	3,000					
[805-90-005] - Panasonic Tablets W/ Hotspots	10,000					
Total	51,000					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
OPERATING EXPENSES	183	583,205	451,344	810,443	227,238	39.0%
6130 ADMINISTRATIVE FEES	0	0	0	48,627	48,627	0.0%
NON OPERATING EXPENSES	0	0	0	48,627	48,627	0.0%
TOTAL APPROPRIATIONS	183	583,205	451,344	859,070	275,865	47.3%



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

810 - LORING SERVICE AREA

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	56,665	58,925	58,925	57,254	(1,671)	(2.8%)
4080 PENALTY & INTEREST - PROPERTY TAX	46	75	91	75	0	0.0%
<b>PENALTY AND INTEREST</b>	<b>46</b>	<b>75</b>	<b>91</b>	<b>75</b>	<b>0</b>	<b>0.0%</b>
4305 INTEREST INCOME	235	250	250	250	0	0.0%
<b>INVESTMENT INCOME</b>	<b>235</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>0</b>	<b>0.0%</b>
<b>ANNUAL SERVICE AREA FEE</b>						
4395 ANNUAL SERVICE AREA FEES	3,000	3,200	3,200	3,000	(200)	(6.3%)
<b>SERVICE FEES</b>	<b>3,000</b>	<b>3,200</b>	<b>3,200</b>	<b>3,000</b>	<b>(200)</b>	<b>(6.3%)</b>
<b>TOTAL REVENUES</b>	<b>3,281</b>	<b>3,525</b>	<b>3,541</b>	<b>3,325</b>	<b>(200)</b>	<b>(5.7%)</b>
6100 INSURANCE	963	963	1,054	1,212	249	25.9%
6410 DOCK MAINTENANCE	0	10,000	3,500	10,000	0	0.0%
<b>OPERATING EXPENSES</b>	<b>963</b>	<b>10,963</b>	<b>4,554</b>	<b>11,212</b>	<b>249</b>	<b>2.3%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>58</b>	<b>658</b>	<b>658</b>	<b>673</b>	<b>15</b>	<b>2.3%</b>
<b>NON OPERATING EXPENSES</b>	<b>58</b>	<b>658</b>	<b>658</b>	<b>673</b>	<b>15</b>	<b>2.3%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,021</b>	<b>11,621</b>	<b>5,212</b>	<b>11,885</b>	<b>264</b>	<b>2.3%</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>2,260</b>	<b>(8,096)</b>	<b>(1,671)</b>	<b>(8,560)</b>	<b>(464)</b>	<b>5.7%</b>
<b>ENDING FUND BALANCE</b>	<b>58,925</b>	<b>50,829</b>	<b>57,254</b>	<b>48,694</b>	<b>(2,135)</b>	<b>(4.2%)</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH  
 FY 2024  
 820 - OLD DAIRY ROAD SERVICE AREA

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	26,600	31,082	31,082	34,080	2,998	9.6%
4010 REAL PROPERTY TAXES	18,954	19,050	19,050	19,185	135	0.7%
4060 MOTOR VEHICLE TAXES	62	50	50	50	0	0.0%
<b>TAXES</b>	<b>19,016</b>	<b>19,100</b>	<b>19,100</b>	<b>19,235</b>	<b>135</b>	<b>0.7%</b>
4305 INTEREST INCOME	459	400	400	400	0	0.0%
<b>INVESTMENT INCOME</b>	<b>459</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>0</b>	<b>0.0%</b>
<b>ANNUAL SERVICE AREA FEE</b>						
<b>TOTAL REVENUES</b>	<b>19,474</b>	<b>19,500</b>	<b>19,500</b>	<b>19,635</b>	<b>135</b>	<b>0.7%</b>
6090 CONTRACTUAL SERVICES	11,459	9,000	9,500	9,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	0	486	486	486	0	0.0%
6441 ROAD MAINTENANCE	0	3,500	3,000	3,500	0	0.0%
<b>OPERATING EXPENSES</b>	<b>11,459</b>	<b>12,986</b>	<b>12,986</b>	<b>12,986</b>	<b>0</b>	<b>0.0%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>688</b>	<b>779</b>	<b>779</b>	<b>779</b>	<b>0</b>	<b>0.0%</b>
6140 DEBT SERVICE	2,846	2,737	2,737	2,737	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>3,534</b>	<b>3,516</b>	<b>3,516</b>	<b>3,516</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>14,993</b>	<b>16,502</b>	<b>16,502</b>	<b>16,502</b>	<b>0</b>	<b>0.0%</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>4,482</b>	<b>2,998</b>	<b>2,998</b>	<b>3,133</b>	<b>135</b>	<b>4.5%</b>
<b>ENDING FUND BALANCE</b>	<b>31,082</b>	<b>34,080</b>	<b>34,080</b>	<b>37,213</b>	<b>3,133</b>	<b>9.2%</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

830 - WATERFALL SERVICE AREA

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	38,507	40,688	40,688	32,497	(8,191)	(20.1%)
4080 PENALTY & INTEREST - PROPERTY TAX	921	250	447	250	0	0.0%
<b>PENALTY AND INTEREST</b>	<b>921</b>	<b>250</b>	<b>447</b>	<b>250</b>	<b>0</b>	<b>0.0%</b>
4305 INTEREST INCOME	165	125	125	125	0	0.0%
<b>INVESTMENT INCOME</b>	<b>165</b>	<b>125</b>	<b>125</b>	<b>125</b>	<b>0</b>	<b>0.0%</b>
4369 ROAD FEES	33,877	37,125	37,125	37,125	0	0.0%
<b>ANNUAL SERVICE AREA FEE</b>						
<b>SERVICE FEES</b>	<b>33,877</b>	<b>37,125</b>	<b>37,125</b>	<b>37,125</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>34,963</b>	<b>37,500</b>	<b>37,697</b>	<b>37,500</b>	<b>0</b>	<b>0.0%</b>
6090 CONTRACTUAL SERVICES	30,232	25,000	33,000	25,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	695	743	743	743	0	0.0%
6441 ROAD MAINTENANCE	0	10,000	10,000	10,000	0	0.0%
<b>OPERATING EXPENSES</b>	<b>30,926</b>	<b>35,743</b>	<b>43,743</b>	<b>35,743</b>	<b>0</b>	<b>0.0%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>1,856</b>	<b>2,145</b>	<b>2,145</b>	<b>2,145</b>	<b>0</b>	<b>0.0%</b>
<b>NON OPERATING EXPENSES</b>	<b>1,856</b>	<b>2,145</b>	<b>2,145</b>	<b>2,145</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>32,782</b>	<b>37,888</b>	<b>45,888</b>	<b>37,888</b>	<b>0</b>	<b>0.0%</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>2,181</b>	<b>(388)</b>	<b>(8,191)</b>	<b>(388)</b>	<b>0</b>	<b>0.0%</b>
<b>ENDING FUND BALANCE</b>	<b>40,688</b>	<b>40,300</b>	<b>32,497</b>	<b>32,109</b>	<b>(8,191)</b>	<b>(20.3%)</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH

FY 2024

840 - MUD BIGHT SERVICE AREA

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	12,941	8,126	8,126	(602)	(8,728)	(107.4%)
4080 PENALTY & INTEREST - PROPERTY TAX	455	150	277	150	0	0.0%
<b>PENALTY AND INTEREST</b>	<b>455</b>	<b>150</b>	<b>277</b>	<b>150</b>	<b>0</b>	<b>0.0%</b>
4305 INTEREST INCOME	71	75	75	75	0	0.0%
<b>INVESTMENT INCOME</b>	<b>71</b>	<b>75</b>	<b>75</b>	<b>75</b>	<b>0</b>	<b>0.0%</b>
<b>ANNUAL SERVICE AREA FEE</b>						
4395 ANNUAL SERVICE AREA FEES	23,990	25,720	25,720	30,322	4,602	17.9%
<b>SERVICE FEES</b>	<b>23,990</b>	<b>25,720</b>	<b>25,720</b>	<b>30,322</b>	<b>4,602</b>	<b>17.9%</b>
<b>TOTAL REVENUES</b>	<b>24,515</b>	<b>25,945</b>	<b>26,072</b>	<b>30,547</b>	<b>4,602</b>	<b>17.7%</b>
6070 POSTAGE EXPENSE	9	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	26,681	20,000	33,000	20,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	0	0	0	480	480	0.0%
6441 ROAD MAINTENANCE	980	10,000	0	10,000	0	0.0%
<b>OPERATING EXPENSES</b>	<b>27,670</b>	<b>30,000</b>	<b>33,000</b>	<b>30,480</b>	<b>480</b>	<b>1.6%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>1,660</b>	<b>1,800</b>	<b>1,800</b>	<b>1,829</b>	<b>29</b>	<b>1.6%</b>
<b>NON OPERATING EXPENSES</b>	<b>1,660</b>	<b>1,800</b>	<b>1,800</b>	<b>1,829</b>	<b>29</b>	<b>1.6%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>29,330</b>	<b>31,800</b>	<b>34,800</b>	<b>32,309</b>	<b>509</b>	<b>1.6%</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(4,815)</b>	<b>(5,855)</b>	<b>(8,728)</b>	<b>(1,762)</b>	<b>4,093</b>	<b>(69.9%)</b>
<b>ENDING FUND BALANCE</b>	<b>8,126</b>	<b>2,271</b>	<b>(602)</b>	<b>(2,364)</b>	<b>(4,635)</b>	<b>(204.1%)</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH  
 FY 2024  
 850 - NICHOLS VIEW SERVICE AREA

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	3,534	3,034	3,034	2,534	(500)	(16.5%)
<b>ANNUAL SERVICE AREA FEE</b>						
6130 ADMINISTRATIVE FEES	500	500	500	500	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.0%</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(500)</b>	<b>(500)</b>	<b>(500)</b>	<b>(500)</b>	<b>0</b>	<b>0.0%</b>
<b>ENDING FUND BALANCE</b>	<b>3,034</b>	<b>2,534</b>	<b>2,534</b>	<b>2,034</b>	<b>(500)</b>	<b>(19.7%)</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
860 - FOREST PARK SERVICE AREA

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	43,456	49,917	49,917	55,777	5,860	11.7%
4010 REAL PROPERTY TAXES	76,619	81,006	81,006	83,755	2,749	3.4%
4060 MOTOR VEHICLE TAXES	548	500	500	500	0	0.0%
<b>TAXES</b>	<b>77,167</b>	<b>81,506</b>	<b>81,506</b>	<b>84,255</b>	<b>2,749</b>	<b>3.4%</b>
4305 INTEREST INCOME	301	500	500	500	0	0.0%
<b>INVESTMENT INCOME</b>	<b>301</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.0%</b>
<b>ANNUAL SERVICE AREA FEE</b>						
<b>TOTAL REVENUES</b>	<b>77,468</b>	<b>82,006</b>	<b>82,006</b>	<b>84,755</b>	<b>2,749</b>	<b>3.4%</b>
6070 POSTAGE EXPENSE	9	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	54,965	40,000	49,000	40,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	6,975	6,836	6,836	6,836	0	0.0%
6441 ROAD MAINTENANCE	5,039	25,000	16,000	25,000	0	0.0%
<b>OPERATING EXPENSES</b>	<b>66,988</b>	<b>71,836</b>	<b>71,836</b>	<b>71,836</b>	<b>0</b>	<b>0.0%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>4,019</b>	<b>4,310</b>	<b>4,310</b>	<b>4,310</b>	<b>0</b>	<b>0.0%</b>
<b>NON OPERATING EXPENSES</b>	<b>4,019</b>	<b>4,310</b>	<b>4,310</b>	<b>4,310</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>71,007</b>	<b>76,146</b>	<b>76,146</b>	<b>76,146</b>	<b>0</b>	<b>0.0%</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>6,461</b>	<b>5,860</b>	<b>5,860</b>	<b>8,609</b>	<b>2,749</b>	<b>46.9%</b>
<b>ENDING FUND BALANCE</b>	<b>49,917</b>	<b>55,777</b>	<b>55,777</b>	<b>64,386</b>	<b>8,609</b>	<b>15.4%</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
870 - GOLD NUGGET SERVICE AREA

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	69,462	47,506	47,506	25,065	(22,441)	(47.2%)
4080 PENALTY & INTEREST - PROPERTY TAX	137	0	29	0	0	0.0%
<b>PENALTY AND INTEREST</b>	<b>137</b>	<b>0</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
4305 INTEREST INCOME	256	250	250	250	0	0.0%
<b>INVESTMENT INCOME</b>	<b>256</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>0</b>	<b>0.0%</b>
4369 ROAD FEES	12,291	12,000	12,000	12,000	0	0.0%
<b>ANNUAL SERVICE AREA FEE</b>						
<b>SERVICE FEES</b>	<b>12,291</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>12,685</b>	<b>12,250</b>	<b>12,279</b>	<b>12,250</b>	<b>0</b>	<b>0.0%</b>
6090 CONTRACTUAL SERVICES	17,431	17,000	17,800	17,000	0	0.0%
6441 ROAD MAINTENANCE	15,250	15,000	15,000	15,000	0	0.0%
<b>OPERATING EXPENSES</b>	<b>32,681</b>	<b>32,000</b>	<b>32,800</b>	<b>32,000</b>	<b>0</b>	<b>0.0%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>1,961</b>	<b>1,920</b>	<b>1,920</b>	<b>1,920</b>	<b>0</b>	<b>0.0%</b>
<b>NON OPERATING EXPENSES</b>	<b>1,961</b>	<b>1,920</b>	<b>1,920</b>	<b>1,920</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>34,641</b>	<b>33,920</b>	<b>34,720</b>	<b>33,920</b>	<b>0</b>	<b>0.0%</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(21,956)</b>	<b>(21,670)</b>	<b>(22,441)</b>	<b>(21,670)</b>	<b>0</b>	<b>0.0%</b>
<b>ENDING FUND BALANCE</b>	<b>47,506</b>	<b>25,836</b>	<b>25,065</b>	<b>3,395</b>	<b>(22,441)</b>	<b>(86.9%)</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
885 - HOMESTEAD SERVICE AREA

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	139,981	157,279	157,279	144,084	(13,195)	(8.4%)
4080 PENALTY & INTEREST - PROPERTY TAX	35	0	0	0	0	0.0%
<b>PENALTY AND INTEREST</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
4305 INTEREST INCOME	605	500	500	500	0	0.0%
<b>INVESTMENT INCOME</b>	<b>605</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.0%</b>
4369 ROAD FEES	9,175	9,460	9,460	9,460	0	0.0%
<b>ANNUAL SERVICE AREA FEE</b>						
<b>SERVICE FEES</b>	<b>9,175</b>	<b>9,460</b>	<b>9,460</b>	<b>9,460</b>	<b>0</b>	<b>0.0%</b>
4435 TRANSFERS IN - GF	9,993	9,993	9,993	9,993	0	0.0%
4458 TRANSFER IN - LOCAL EDUCATION FUND	13,359	13,359	13,359	13,359	0	0.0%
<b>INTERFUND TRANSFERS</b>	<b>23,352</b>	<b>23,352</b>	<b>23,352</b>	<b>23,352</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>33,167</b>	<b>33,312</b>	<b>33,312</b>	<b>33,312</b>	<b>0</b>	<b>0.0%</b>
6090 CONTRACTUAL SERVICES	14,073	45,000	32,000	15,000	(30,000)	(66.7%)
6312 ELECTRICITY - STREET LIGHTS	822	1,139	1,139	1,139	0	0.0%
6441 ROAD MAINTENANCE	76	10,000	10,000	10,000	0	0.0%
<b>OPERATING EXPENSES</b>	<b>14,971</b>	<b>56,139</b>	<b>43,139</b>	<b>26,139</b>	<b>(30,000)</b>	<b>(53.4%)</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>898</b>	<b>3,368</b>	<b>3,368</b>	<b>1,568</b>	<b>(1,800)</b>	<b>(53.4%)</b>
<b>NON OPERATING EXPENSES</b>	<b>898</b>	<b>3,368</b>	<b>3,368</b>	<b>1,568</b>	<b>(1,800)</b>	<b>(53.4%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>15,869</b>	<b>59,507</b>	<b>46,507</b>	<b>27,707</b>	<b>(31,800)</b>	<b>(53.4%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>17,298</b>	<b>(26,195)</b>	<b>(13,195)</b>	<b>5,605</b>	<b>31,800</b>	<b>(121.4%)</b>
<b>ENDING FUND BALANCE</b>	<b>157,279</b>	<b>131,084</b>	<b>144,084</b>	<b>149,689</b>	<b>18,605</b>	<b>14.2%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

885 - HOMESTEAD SERVICE AREA

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	139,981	157,279	157,279	144,084	(13,195)	(8.4%)
4080 PENALTY & INTEREST - PROPERTY TAX	35	0	0	0	0	0.0%
<b>PENALTY AND INTEREST</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
4305 INTEREST INCOME	605	500	500	500	0	0.0%
<b>INVESTMENT INCOME</b>	<b>605</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.0%</b>
4369 ROAD FEES	9,175	9,460	9,460	9,460	0	0.0%
<b>ANNUAL SERVICE AREA FEE</b>						
<b>SERVICE FEES</b>	<b>9,175</b>	<b>9,460</b>	<b>9,460</b>	<b>9,460</b>	<b>0</b>	<b>0.0%</b>
4435 TRANSFERS IN - GF	9,993	9,993	9,993	9,993	0	0.0%
4458 TRANSFER IN - LOCAL EDUCATION FUND	13,359	13,359	13,359	13,359	0	0.0%
<b>INTERFUND TRANSFERS</b>	<b>23,352</b>	<b>23,352</b>	<b>23,352</b>	<b>23,352</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>33,167</b>	<b>33,312</b>	<b>33,312</b>	<b>33,312</b>	<b>0</b>	<b>0.0%</b>

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	14,073	45,000	32,000	15,000	(30,000)	(66.7%)

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

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6312 ELECTRICITY - STREET LIGHTS	822	1,139	1,139	1,139	0	0.0%
6441 ROAD MAINTENANCE	76	10,000	10,000	10,000	0	0.0%
<b>OPERATING EXPENSES</b>	<b>14,971</b>	<b>56,139</b>	<b>43,139</b>	<b>26,139</b>	<b>(30,000)</b>	<b>(53.4%)</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>898</b>	<b>3,368</b>	<b>3,368</b>	<b>1,568</b>	<b>(1,800)</b>	<b>(53.4%)</b>
<b>NON OPERATING EXPENSES</b>	<b>898</b>	<b>3,368</b>	<b>3,368</b>	<b>1,568</b>	<b>(1,800)</b>	<b>(53.4%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>15,869</b>	<b>59,507</b>	<b>46,507</b>	<b>27,707</b>	<b>(31,800)</b>	<b>(53.4%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>17,298</b>	<b>(26,195)</b>	<b>(13,195)</b>	<b>5,605</b>	<b>31,800</b>	<b>(121.4%)</b>
<b>ENDING FUND BALANCE</b>	<b>157,279</b>	<b>131,084</b>	<b>144,084</b>	<b>149,689</b>	<b>18,605</b>	<b>14.2%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
890 - NORTH TONGASS FIRE DISTRICT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>BEGINNING FUND BALANCE</b>	1,661,597	1,833,784	1,833,784	1,341,429	(492,355)	(26.8%)
4010 REAL PROPERTY TAXES	758,837	794,829	794,829	839,414	44,585	5.6%
4060 MOTOR VEHICLE TAXES	3,721	2,600	2,600	2,600	0	0.0%
<b>TAXES</b>	<b>762,558</b>	<b>797,429</b>	<b>797,429</b>	<b>842,014</b>	<b>44,585</b>	<b>5.6%</b>
4080 PENALTY & INTEREST - PROPERTY TAX	2,084	2,500	2,500	2,000	(500)	(20.0%)
<b>PENALTY AND INTEREST</b>	<b>2,084</b>	<b>2,500</b>	<b>2,500</b>	<b>2,000</b>	<b>(500)</b>	<b>(20.0%)</b>
4221 PERS ON BEHALF PAYMENTS	20,553	9,772	9,772	9,772	0	0.0%
4461 FEDERAL REVENUE - ARPA	52,427	1	0	0	(1)	(100.0%)
<b>REVENUE FROM OTHER GOVTS</b>	<b>72,980</b>	<b>9,773</b>	<b>9,772</b>	<b>9,772</b>	<b>(1)</b>	<b>(0.0%)</b>
4305 INTEREST INCOME	8,206	8,000	5,000	5,000	(3,000)	(37.5%)
<b>INVESTMENT INCOME</b>	<b>8,206</b>	<b>8,000</b>	<b>5,000</b>	<b>5,000</b>	<b>(3,000)</b>	<b>(37.5%)</b>
<b>ANNUAL SERVICE AREA FEE</b>						
4395 ANNUAL SERVICE AREA FEES	128,741	134,400	134,400	134,400	0	0.0%
4396 EMS REVENUE	87,344	110,000	100,000	110,000	0	0.0%
4400 SEMT FEES	0	50,000	113,265	114,000	64,000	128.0%
<b>SERVICE FEES</b>	<b>216,085</b>	<b>294,400</b>	<b>347,665</b>	<b>358,400</b>	<b>64,000</b>	<b>21.7%</b>
4440 TRANSFERS IN - CPV FUND	0	225,000	225,000	661,070	436,070	193.8%
4456 TRANSFERS IN - LOCAL EDUCATION FUND	20,400	20,400	20,400	20,400	0	0.0%
<b>INTERFUND TRANSFERS</b>	<b>20,400</b>	<b>245,400</b>	<b>245,400</b>	<b>681,470</b>	<b>436,070</b>	<b>177.7%</b>
<b>TOTAL REVENUES</b>	<b>1,082,314</b>	<b>1,357,502</b>	<b>1,407,766</b>	<b>1,898,656</b>	<b>541,154</b>	<b>39.9%</b>
5100 EMPLOYEE WAGES	275,686	272,747	272,747	354,985	82,238	30.2%
5110 OVERTIME PAY	2,618	15,000	19,092	30,546	15,546	103.6%
5120 TEMPORARY PAY	13,940	104,000	91,000	432,170	328,170	315.5%
5121 FIREFIGHTER FEES	29,632	18,200	20,890	55,000	36,800	202.2%
5160 CALL OUT PAY	0	62,500	0	0	(62,500)	(100.0%)
5200 TAXES/BENEFITS	221,887	239,243	239,243	271,327	32,083	13.4%
5300 TRAVEL & TRAINING	25,695	89,400	55,000	91,900	2,500	2.8%
5400 UNIFORM ALLOWANCE	1,851	15,444	8,500	16,310	866	5.6%
6010 SUPPLIES	3,138	5,400	4,500	5,200	(200)	(3.7%)
6011 OPERATING SUPPLIES	31,171	37,501	38,200	36,000	(1,501)	(4.0%)
6012 COVID-19 PREVENTION SUPPLIES	0	500	0	0	(500)	(100.0%)
6015 BOOKS & SOFTWARE	11,164	17,752	8,500	16,184	(1,568)	(8.8%)
6020 DUES & PUBLICATIONS	0	0	970	500	500	0.0%
6030 PUBLISHING EXPENSE	218	1,000	0	500	(500)	(50.0%)
6040 COMMUNITY PROMOTION	1,609	1,650	1,800	6,600	4,950	300.0%
6045 MEETING/TRAINING FOOD	79	400	200	800	400	100.0%
6060 RENTALS	1,872	5,000	4,000	4,000	(1,000)	(20.0%)
6070 POSTAGE EXPENSE	1,248	900	800	1,600	700	77.8%
6080 PROFESSIONAL SERVICES	260	76,575	81,500	635	(75,940)	(99.2%)
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	2,700	2,200	3,300	600	22.2%
6090 CONTRACTUAL SERVICES	17,618	63,225	76,000	74,185	10,960	17.3%
6100 INSURANCE	21,741	24,559	20,254	23,291	(1,268)	(5.2%)
6110 MEDICAL EXPENSE	632	4,690	1,300	1,825	(2,865)	(61.1%)
6310 ELECTRICITY	11,521	13,000	10,800	10,400	(2,600)	(20.0%)
6312 ELECTRICITY - STREET LIGHTS	0	336	336	336	0	0.0%
6330 TELEPHONE	6,397	7,700	5,700	9,258	1,558	20.2%
6331 LONG DISTANCE	92	150	60	75	(75)	(50.0%)
6340 SEWER	0	0	352	352	352	0.0%
6350 LANDFILL FEES	0	700	400	500	(200)	(28.6%)
6430 BUILDING MAINTENANCE	6,581	58,900	29,000	82,800	23,900	40.6%
6431 HEATING FUEL	20,773	23,150	24,000	25,186	2,036	8.8%
6450 EQUIPMENT MAINTENANCE	10,531	13,901	11,400	12,400	(1,501)	(10.8%)
6460 VEHICLE MAINTENANCE	20,297	35,252	30,900	29,200	(6,052)	(17.2%)
6461 VEHICLE FUEL & OIL	8,991	11,314	18,000	10,790	(524)	(4.6%)
6525 SMALL EQUIPMENT PURCHASES	70,926	59,500	48,000	42,800	(16,700)	(28.1%)
6530 EQUIPMENT PURCHASE	31,069	127,200	134,443	142,000	14,800	11.6%
6540 CAPITAL IMPROVEMENTS	0	971,000	555,000	466,000	(505,000)	(52.0%)
<b>OPERATING EXPENSES</b>	<b>849,234</b>	<b>2,380,490</b>	<b>1,815,087</b>	<b>2,258,955</b>	<b>(121,535)</b>	<b>(5.1%)</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>60,429</b>	<b>84,569</b>	<b>84,570</b>	<b>107,577</b>	<b>23,008</b>	<b>27.2%</b>
6610 TRANSFERS OUT - SEWER FEES	464	464	464	464	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>60,893</b>	<b>85,033</b>	<b>85,034</b>	<b>108,041</b>	<b>23,008</b>	<b>27.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>910,127</b>	<b>2,465,523</b>	<b>1,900,121</b>	<b>2,366,996</b>	<b>(98,527)</b>	<b>(4.0%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>172,187</b>	<b>(1,108,021)</b>	<b>(492,355)</b>	<b>(468,340)</b>	<b>639,681</b>	<b>(57.7%)</b>
<b>ENDING FUND BALANCE</b>	<b>1,833,784</b>	<b>725,763</b>	<b>1,341,429</b>	<b>873,089</b>	<b>147,326</b>	<b>20.3%</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
890-90-000 - NORTH TONGASS FIRE DISTRICT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	275,686	272,747	272,747	63,897	(208,850)	(76.6%)
5110 OVERTIME PAY	2,618	15,000	19,092	30,546	15,546	103.6%
5120 TEMPORARY PAY	13,940	104,000	91,000	432,170	328,170	315.5%
5121 FIREFIGHTER FEES	29,632	18,200	20,890	55,000	36,800	202.2%
5160 CALL OUT PAY	0	62,500	0	0	(62,500)	(100.0%)
5200 TAXES/BENEFITS	221,887	239,243	239,243	48,839	(190,404)	(79.6%)
5300 TRAVEL & TRAINING	25,695	20,250	20,000	15,300	(4,950)	(24.4%)
5400 UNIFORM ALLOWANCE	1,851	8,234	6,000	10,060	1,826	22.2%
6010 SUPPLIES	3,138	4,320	4,000	4,100	(220)	(5.1%)
6011 OPERATING SUPPLIES	31,171	13,278	13,200	16,000	2,722	20.5%
6012 COVID-19 PREVENTION SUPPLIES	0	500	0	0	(500)	(100.0%)
6015 BOOKS & SOFTWARE	11,164	6,490	500	5,200	(1,290)	(19.9%)
6020 DUES & PUBLICATIONS	0	0	970	500	500	0.0%
6030 PUBLISHING EXPENSE	218	500	0	500	0	0.0%
6040 COMMUNITY PROMOTION	1,609	1,650	1,800	2,800	1,150	69.7%
6045 MEETING/TRAINING FOOD	79	200	100	200	0	0.0%
6060 RENTALS	1,872	4,000	4,000	4,000	0	0.0%
6070 POSTAGE EXPENSE	1,248	900	800	800	(100)	(11.1%)
6080 PROFESSIONAL SERVICES	260	76,365	75,500	455	(75,910)	(99.4%)
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	2,700	2,200	3,300	600	22.2%
6090 CONTRACTUAL SERVICES	17,618	12,525	22,000	10,055	(2,470)	(19.7%)
6100 INSURANCE	21,741	24,559	17,462	20,081	(4,478)	(18.2%)
6110 MEDICAL EXPENSE	632	2,375	800	1,825	(550)	(23.2%)
6310 ELECTRICITY	11,521	10,400	10,300	10,400	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	0	336	336	336	0	0.0%
6330 TELEPHONE	6,397	3,850	5,600	9,258	5,408	140.5%
6331 LONG DISTANCE	92	75	60	75	0	0.0%
6340 SEWER	0	0	352	352	352	0.0%
6350 LANDFILL FEES	0	560	400	500	(60)	(10.7%)
6430 BUILDING MAINTENANCE	6,581	48,400	28,000	82,800	34,400	71.1%
6431 HEATING FUEL	20,773	18,520	24,000	25,186	6,666	36.0%
6450 EQUIPMENT MAINTENANCE	10,531	9,134	8,900	7,600	(1,534)	(16.8%)
6460 VEHICLE MAINTENANCE	20,297	31,084	26,000	23,700	(7,384)	(23.8%)
6461 VEHICLE FUEL & OIL	8,991	7,934	18,000	10,790	2,856	36.0%
6525 SMALL EQUIPMENT PURCHASES	70,926	41,200	41,200	24,700	(16,500)	(40.0%)
6530 EQUIPMENT PURCHASE	31,069	49,200	49,200	142,000	92,800	188.6%
6540 CAPITAL IMPROVEMENTS	0	971,000	555,000	466,000	(505,000)	(52.0%)
<b>OPERATING EXPENSES</b>	<b>849,234</b>	<b>2,082,230</b>	<b>1,579,652</b>	<b>1,529,325</b>	<b>(552,905)</b>	<b>(26.6%)</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>60,429</b>	<b>66,674</b>	<b>66,674</b>	<b>63,800</b>	<b>(2,874)</b>	<b>(4.3%)</b>
6610 TRANSFERS OUT - SEWER FEES	464	352	464	464	112	31.8%
<b>NON OPERATING EXPENSES</b>	<b>60,893</b>	<b>67,026</b>	<b>67,138</b>	<b>64,264</b>	<b>(2,762)</b>	<b>(4.1%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>910,127</b>	<b>2,149,256</b>	<b>1,646,790</b>	<b>1,593,589</b>	<b>(555,667)</b>	<b>(25.9%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
890-90-000 - NORTH TONGASS FIRE DISTRICT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	275,686	272,747	272,747	63,897	(208,850)	(76.6%)
5110 OVERTIME PAY	2,618	15,000	19,092	30,546	15,546	103.6%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5120 TEMPORARY PAY	13,940	104,000	91,000	432,170	328,170	315.5%
[Entity] - Budget Detail Desc.	Note	Total				
[890-90-000] - Wages to cover Ward Cove Cruise Ship Facility	3 persons, 3,525 hours, CPV funded	401,850				
[890-90-000] - Wages to backfill for one staff member while in paramedic school	CPV Funded	24,320				
[890-90-000] - To cover for staff brought on for projects and to cover staff absences		6,000				
Total		432,170				
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5121 FIREFIGHTER FEES	29,632	18,200	20,890	55,000	36,800	202.2%
[Entity] - Budget Detail Desc.	Note	Total				
[890-90-000] - Call Stipends		55,000				
Total		55,000				
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5160 CALL OUT PAY	0	62,500	0	0	(62,500)	(100.0%)
5200 TAXES/BENEFITS	221,887	239,243	239,243	48,839	(190,404)	(79.6%)
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5300 TRAVEL & TRAINING	25,695	20,250	20,000	15,300	(4,950)	(24.4%)
[Entity] - Budget Detail Desc.	Note	Total				
[890-90-000] - Fire Chiefs Conference	(1) Attendee	2,500				
[890-90-000] - Basic Firefighter Classes	Taught locally	800				
[890-90-000] - PPE Inspection Training	(1) Attendee	4,000				
[890-90-000] - Drill Night Training Programs		500				
[890-90-000] - National Fire Conference	(2) Attendees	7,500				
Total		15,300				
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5400 UNIFORM ALLOWANCE	1,851	8,234	6,000	10,060	1,826	22.2%
[Entity] - Budget Detail Desc.	Note	Total				
[890-90-000] - Structural Firefighting PPE	Pants, coats, boots, hoods, and gloves	5,000				
[890-90-000] - Duty Uniforms		4,000				
[890-90-000] - DOT Approved Response Jackets		460				
[890-90-000] - Uniforms and Clothing, Other		600				
Total		10,060				
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6010 SUPPLIES	3,138	4,320	4,000	4,100	(220)	(5.1%)
[Entity] - Budget Detail Desc.	Note	Total				
[890-90-000] - Shop Supplies	Including but not limited to nuts, bolts, and other fasteners	2,500				
[890-90-000] - General Supplies	Including but not limited to general office and cleaning supplies	1,600				
Total		4,100				
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6011 OPERATING SUPPLIES	31,171	13,278	13,200	16,000	2,722	20.5%
[Entity] - Budget Detail Desc.	Note	Total				
[890-90-000] - REHAB Supplies		3,500				
[890-90-000] - Ice Melt		6,500				
[890-90-000] - Firefighting Foam		4,000				
[890-90-000] - Operating Supplies	Supplies not related to EMS operations	2,000				
Total		16,000				
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6012 COVID-19 PREVENTION SUPPLIES	0	500	0	0	(500)	(100.0%)

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
890-90-000 - NORTH TONGASS FIRE DISTRICT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6015 BOOKS & SOFTWARE	11,164	6,490	500	5,200	(1,290)	(19.9%)

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - Fire/EMS Online Training Program		1,500
[890-90-000] - ESO Fire/Properties Support		2,100
[890-90-000] - ESO Checklist Support		1,200
[890-90-000] - Tablet Command Support		400
Total		5,200

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6020 DUES & PUBLICATIONS	0	0	970	500	500	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - Alaska State Firefighters Assoc		500
Total		500

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6030 PUBLISHING EXPENSE	218	500	0	500	0	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - Recruitment Advertisements		500
Total		500

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6040 COMMUNITY PROMOTION	1,609	1,650	1,800	2,800	1,150	69.7%

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - Fire Prevention Supplies		1,600
[890-90-000] - Home Safety Visit Program		1,000
[890-90-000] - Community Awareness Programs		200
Total		2,800

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6045 MEETING/TRAINING FOOD	79	200	100	200	0	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - Meeting Supplies		200
Total		200

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6060 RENTALS	1,872	4,000	4,000	4,000	0	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - Equipment Rentals	Equipment needed for station maintenance and cleanup.	4,000
Total		4,000

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6070 POSTAGE EXPENSE	1,248	900	800	800	(100)	(11.1%)

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - Postage		800
Total		800

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6080 PROFESSIONAL SERVICES	260	76,365	75,500	455	(75,910)	(99.4%)

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - Breathing Air Certifications		275
[890-90-000] - Boiler and Pressure Tank Certifications		180
Total		455

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
890-90-000 - NORTH TONGASS FIRE DISTRICT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	2,700	2,200	3,300	600	22.2%

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - Retention and Recruitment		2,800
[890-90-000] - Service Awards		500
Total		3,300

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	17,618	12,525	22,000	10,055	(2,470)	(19.7%)

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - Interpol CAD Interface		0
[890-90-000] - City of Ketchikan Dispatch Contract	Based on 18% fire utilization	9,200
[890-90-000] - I Am Responding		180
[890-90-000] - Iron Compass Mapping Service		150
[890-90-000] - NIXLE Subscription		525
[890-90-000] - Alaska Waste		0
Total		10,055

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6100 INSURANCE	21,741	24,559	17,462	20,081	(4,478)	(18.2%)

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6110 MEDICAL EXPENSE	632	2,375	800	1,825	(550)	(23.2%)

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - Drug Screening		400
[890-90-000] - Medical Physicals		800
[890-90-000] - TB Tests		125
[890-90-000] - Hepatitis A&B Testing		500
Total		1,825

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6310 ELECTRICITY	11,521	10,400	10,300	10,400	0	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - Station 6		4,560
[890-90-000] - Station 8		5,840
Total		10,400

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6312 ELECTRICITY - STREET LIGHTS	0	336	336	336	0	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6330 TELEPHONE	6,397	3,850	5,600	9,258	5,408	140.5%

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - Station 6 & 8 KPU System		5,658
[890-90-000] - Cell Phone Reimbursement		2,400
[890-90-000] - Verizon Wireless Connectivity		1,200
Total		9,258

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6331 LONG DISTANCE	92	75	60	75	0	0.0%
6340 SEWER	0	0	352	352	352	0.0%

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6350 LANDFILL FEES	0	560	400	500	(60)	(10.7%)

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - Solid Waste Disposal		500
Total		500

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
890-90-000 - NORTH TONGASS FIRE DISTRICT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6430 BUILDING MAINTENANCE	6,581	48,400	28,000	82,800	34,400	71.1%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[890-90-000] - Punch List Items		Ongoing projects	4,000			
[890-90-000] - Station 8 Wall Covering		Apparatus Bay 2-3	4,000			
[890-90-000] - Station 8 Door Replacement		Office to apparatus Bay, office restroom, and training restroom.	2,400			
[890-90-000] - Live Fire Prop Upgrades		Safety controls now required to comply with new NFPA regulations	30,000			
[890-90-000] - Station 6 Highway Sign		Includes installation	5,600			
[890-90-000] - Station 6 & 8 Driveway Sealing			14,000			
[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 Light Conversion			2,000			
[890-90-000] - Station 8 Fuel Tank Install			3,200			
[890-90-000] - Station 8 Parking Lot Drain Adjustment			4,000			
Total	82,800					

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6431 HEATING FUEL	20,773	18,520	24,000	25,186	6,666	36.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[890-90-000] - Station 6 Heating Fuel	11,478					
[890-90-000] - Station 8 Heating Fuel	13,708					
Total	25,186					

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6450 EQUIPMENT MAINTENANCE	10,531	9,134	8,900	7,600	(1,534)	(16.8%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[890-90-000] - SCBA Repair Parts	500					
[890-90-000] - Air Gas Sensor Replacement	600					
[890-90-000] - Small Equipment Maintenance	3,500	Including but not limited to calibration, testing, and certifications				
[890-90-000] - Radio Maintenance and Repair	500					
[890-90-000] - Small Equipment Repair	2,500	Including but not limited to breakdowns and general repair				
Total	7,600					

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6460 VEHICLE MAINTENANCE	20,297	31,084	26,000	23,700	(7,384)	(23.8%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[890-90-000] - Used Oil and Containment Supplies	3,000					
[890-90-000] - Oil Analysis Program	200					
[890-90-000] - General Maintenance	5,000					
[890-90-000] - Support 8 Body Work and Sander Bed Replacement	14,000					
[890-90-000] - Oil Supply Drain Rack	1,500					
Total	23,700					

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6461 VEHICLE FUEL & OIL	8,991	7,934	18,000	10,790	2,856	36.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[890-90-000] - Vehicle Oils	1,270					
[890-90-000] - Vehicle Fuel	9,520					
Total	10,790					

KETCHIKAN GATEWAY BOROUGH  
FY 2024  
890-90-000 - NORTH TONGASS FIRE DISTRICT

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6525 SMALL EQUIPMENT PURCHASES	70,926	41,200	41,200	24,700	(16,500)	(40.0%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[890-90-000] - Torque Wrench Set for large truck heels		For tourqeing large aluminum truck wheels.	1,000			
[890-90-000] - Smooth Bore Nozzles		(1) 2 1/2" nozzle and (5) 1 3/4" nozzles	4,000			
[890-90-000] - Hand Tools for Station 6			500			
[890-90-000] - Hand Tools for Station 8			1,000			
[890-90-000] - Training Room Tables and Chairs		(10) Tables & (24) Chairs	7,000			
[890-90-000] - Shop Welder			3,000			
[890-90-000] - Rescue Hand Tool Kit		Tools to be placed on new rescue vehicle scheduled to be delivered 5/23	4,000			
[890-90-000] - Hose Storage Rack			3,200			
[890-90-000] - Cell Booster System			1,000			
Total	24,700					

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6530 EQUIPMENT PURCHASE	31,069	49,200	49,200	142,000	92,800	188.6%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[890-90-000] - Articulating Telehandler (forklift)			68,000			
[890-90-000] - Mobile Column Truck Lift			74,000			
Total	142,000					

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6540 CAPITAL IMPROVEMENTS	0	971,000	555,000	466,000	(505,000)	(52.0%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[890-90-000] - REHAB Vehicle		FY23 CIP, Reappropriate to FY24	466,000			
Total	466,000					

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
<b>OPERATING EXPENSES</b>	<b>849,234</b>	<b>2,082,230</b>	<b>1,579,652</b>	<b>1,529,325</b>	<b>(552,905)</b>	<b>(26.6%)</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>60,429</b>	<b>66,674</b>	<b>66,674</b>	<b>63,800</b>	<b>(2,874)</b>	<b>(4.3%)</b>
6610 TRANSFERS OUT - SEWER FEES	464	352	464	464	112	31.8%
<b>NON OPERATING EXPENSES</b>	<b>60,893</b>	<b>67,026</b>	<b>67,138</b>	<b>64,264</b>	<b>(2,762)</b>	<b>(4.1%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>910,127</b>	<b>2,149,256</b>	<b>1,646,790</b>	<b>1,593,589</b>	<b>(555,667)</b>	<b>(25.9%)</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

890-90-005 - NORTH TONGASS EMS

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	0	0	0	291,088	291,088	0.0%
5200 TAXES/BENEFITS	0	0	0	222,488	222,488	0.0%
5300 TRAVEL & TRAINING	0	69,150	35,000	76,600	7,450	10.8%
5400 UNIFORM ALLOWANCE	0	7,210	2,500	6,250	(960)	(13.3%)
6010 SUPPLIES	0	1,080	500	1,100	20	1.9%
6011 OPERATING SUPPLIES	0	24,223	25,000	20,000	(4,223)	(17.4%)
6015 BOOKS & SOFTWARE	0	11,262	8,000	10,984	(278)	(2.5%)
6030 PUBLISHING EXPENSE	0	500	0	0	(500)	(100.0%)
6040 COMMUNITY PROMOTION	0	0	0	3,800	3,800	0.0%
6045 MEETING/TRAINING FOOD	0	200	100	600	400	200.0%
6060 RENTALS	0	1,000	0	0	(1,000)	(100.0%)
6070 POSTAGE EXPENSE	0	0	0	800	800	0.0%
6080 PROFESSIONAL SERVICES	0	210	6,000	180	(30)	(14.3%)
6090 CONTRACTUAL SERVICES	0	50,700	54,000	64,130	13,430	26.5%
6100 INSURANCE	0	0	2,792	3,210	3,210	0.0%
6110 MEDICAL EXPENSE	0	2,315	500	0	(2,315)	(100.0%)
6310 ELECTRICITY	0	2,600	500	0	(2,600)	(100.0%)
6330 TELEPHONE	0	3,850	100	0	(3,850)	(100.0%)
6331 LONG DISTANCE	0	75	0	0	(75)	(100.0%)
6350 LANDFILL FEES	0	140	0	0	(140)	(100.0%)
6430 BUILDING MAINTENANCE	0	10,500	1,000	0	(10,500)	(100.0%)
6431 HEATING FUEL	0	4,630	0	0	(4,630)	(100.0%)
6450 EQUIPMENT MAINTENANCE	0	4,767	2,500	4,800	33	0.7%
6460 VEHICLE MAINTENANCE	0	4,168	4,900	5,500	1,332	32.0%
6461 VEHICLE FUEL & OIL	0	3,380	0	0	(3,380)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	0	18,300	6,800	18,100	(200)	(1.1%)
6530 EQUIPMENT PURCHASE	0	78,000	85,243	0	(78,000)	(100.0%)
<b>OPERATING EXPENSES</b>	<b>0</b>	<b>298,260</b>	<b>235,435</b>	<b>729,630</b>	<b>431,370</b>	<b>144.6%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>0</b>	<b>17,896</b>	<b>17,896</b>	<b>43,778</b>	<b>25,882</b>	<b>144.6%</b>
6610 TRANSFERS OUT - SEWER FEES	0	112	0	0	(112)	(100.0%)
<b>NON OPERATING EXPENSES</b>	<b>0</b>	<b>18,008</b>	<b>17,896</b>	<b>43,778</b>	<b>25,770</b>	<b>143.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>316,268</b>	<b>253,331</b>	<b>773,407</b>	<b>457,140</b>	<b>144.5%</b>

KETCHIKAN GATEWAY BOROUGH

FY 2024

890-90-005 - NORTH TONGASS EMS

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5100 EMPLOYEE WAGES	0	0	0	291,088	291,088	0.0%
5200 TAXES/BENEFITS	0	0	0	222,488	222,488	0.0%
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5300 TRAVEL & TRAINING	0	69,150	35,000	76,600	7,450	10.8%
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-005] - Paramedic Training	(1) Student		45,000			
[890-90-005] - Basic EMT Classes	Locally Taught		1,500			
[890-90-005] - ESO Reporting Software Conference	(2) Attendees		4,000			
[890-90-005] - FERNO Cot Repair Training	Locally Taught		4,500			
[890-90-005] - AEMT Transition Course	(3) Attendees, Hybrid Class		6,800			
[890-90-005] - Southeast EMS Conference	(2) Attendees		3,600			
[890-90-005] - National EMS Conference	(4) Attendees		11,200			
Total			76,600			
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
5400 UNIFORM ALLOWANCE	0	7,210	2,500	6,250	(960)	(13.3%)
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-005] - PPE for New Members			1,800			
[890-90-005] - DOT Response Jackets			1,050			
[890-90-005] - Duty Uniforms for TEMP Hires			2,000			
[890-90-005] - Uniforms and Clothing			1,400			
Total			6,250			
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6010 SUPPLIES	0	1,080	500	1,100	20	1.9%
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-005] - Shop Supplies	Including but not limited to nuts, bolts, and fasteners.		600			
[890-90-005] - General Office and Cleaning Supplies			500			
Total			1,100			
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6011 OPERATING SUPPLIES	0	24,223	25,000	20,000	(4,223)	(17.4%)
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-005] - EMS Consumables			20,000			
Total			20,000			
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6015 BOOKS & SOFTWARE	0	11,262	8,000	10,984	(278)	(2.5%)
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-005] - EMS I 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] - AEMT Books			1,200			
[890-90-005] - EMT I Books			400			
[890-90-005] - Paramedic Books			1,250			
Total			10,984			
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6030 PUBLISHING EXPENSE	0	500	0	0	(500)	(100.0%)
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6040 COMMUNITY PROMOTION	0	0	0	3,800	3,800	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-005] - Pulse Point Community Registration			1,000			
[890-90-005] - Zoll AED Pad Replacement			2,800			
Total			3,800			

KETCHIKAN GATEWAY BOROUGH

FY 2024

890-90-005 - NORTH TONGASS EMS

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6045 MEETING/TRAINING FOOD	0	200	100	600	400	200.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[890-90-005] - Supplies and Equipment For Training Classes	600					
Total	600					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6060 RENTALS	0	1,000	0	0	(1,000)	(100.0%)
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6070 POSTAGE EXPENSE	0	0	0	800	800	0.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[890-90-005] - Postage and Freight	800					
Total	800					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6080 PROFESSIONAL SERVICES	0	210	6,000	180	(30)	(14.3%)
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[890-90-005] - CLIA Laboratory Waiver	180					
Total	180					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6090 CONTRACTUAL SERVICES	0	50,700	54,000	64,130	13,430	26.5%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[890-90-005] - NARC Box Subscription Fee	800					
[890-90-005] - City of Ketchikan Dispatch Contract	42,000	Based on 82% EMS utilization				
[890-90-005] - Interpol CAD Interface	560					
[890-90-005] - Iron Compass Mapping Service	350					
[890-90-005] - I Am Responding Application Subscription	420					
[890-90-005] - System Design Billing Fee	11,000					
[890-90-005] - Medical Sponsor Contract	6,000					
[890-90-005] - Cradle Point Radio/Internet Service	3,000					
Total	64,130					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6100 INSURANCE	0	0	2,792	3,210	3,210	0.0%
6110 MEDICAL EXPENSE	0	2,315	500	0	(2,315)	(100.0%)
6310 ELECTRICITY	0	2,600	500	0	(2,600)	(100.0%)
6330 TELEPHONE	0	3,850	100	0	(3,850)	(100.0%)
6331 LONG DISTANCE	0	75	0	0	(75)	(100.0%)
6350 LANDFILL FEES	0	140	0	0	(140)	(100.0%)
6430 BUILDING MAINTENANCE	0	10,500	1,000	0	(10,500)	(100.0%)
6431 HEATING FUEL	0	4,630	0	0	(4,630)	(100.0%)
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6450 EQUIPMENT MAINTENANCE	0	4,767	2,500	4,800	33	0.7%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[890-90-005] - Radio Maintenance and Repair	700					
[890-90-005] - Maintenance to Small Equipment	2,500	Including but not limited to breakdowns and general repair.				
[890-90-005] - Maintenance to Small Equipment	1,600	Including but not limited to calibrations, testing, and certifications.				
Total	4,800					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6460 VEHICLE MAINTENANCE	0	4,168	4,900	5,500	1,332	32.0%
<b>[Entity] - Budget Detail Desc.</b>	<b>Note</b>					
	Total					
[890-90-005] - General Maintenance and Repair	5,500					
Total	5,500					
Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6461 VEHICLE FUEL & OIL	0	3,380	0	0	(3,380)	(100.0%)

KETCHIKAN GATEWAY BOROUGH

FY 2024

890-90-005 - NORTH TONGASS EMS

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6525 SMALL EQUIPMENT PURCHASES	0	18,300	6,800	18,100	(200)	(1.1%)

[Entity] - Budget Detail Desc.	Note	Total
[890-90-005] - ALS Kits		1,200
[890-90-005] - RAD 59 Monitor		2,400
[890-90-005] - Zoll AED's	(2) each	11,500
[890-90-005] - IO and Bleeding Trainer		2,000
[890-90-005] - Training Heart and Lung		1,000
Total		18,100

Description	FY2022 ACTUAL	FY2023 FINAL	FY2023 ESTIMATED	FY2024 ORIGINAL	FY24-FY23 ORIGINAL	FY24-FY23 Final-%
6530 EQUIPMENT PURCHASE	0	78,000	85,243	0	(78,000)	(100.0%)
<b>OPERATING EXPENSES</b>	<b>0</b>	<b>298,260</b>	<b>235,435</b>	<b>729,630</b>	<b>431,370</b>	<b>144.6%</b>
<b>6130 ADMINISTRATIVE FEES</b>	<b>0</b>	<b>17,896</b>	<b>17,896</b>	<b>43,778</b>	<b>25,882</b>	<b>144.6%</b>
6610 TRANSFERS OUT - SEWER FEES	0	112	0	0	(112)	(100.0%)
<b>NON OPERATING EXPENSES</b>	<b>0</b>	<b>18,008</b>	<b>17,896</b>	<b>43,778</b>	<b>25,770</b>	<b>143.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>316,268</b>	<b>253,331</b>	<b>773,407</b>	<b>457,140</b>	<b>144.5%</b>

# STATISTICS AND INFORMATION

*FY 2024*



THIS PAGE INTENTIONALLY  
LEFT BLANK

Ketchikan Gateway Borough

Full Time Employee Positions by Home Department										
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<b>General Government</b>										
Manager	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	6.00	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	8.00	9.00	9.00	9.00	9.00	10.00	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	2.00	2.00	2.00
	25.00	25.00	25.00	24.00	24.00	24.00	24.00	25.00	28.00	28.00
<b>Public Services</b>										
Animal Protection / Code Enforcement	5.00	5.00	5.00	4.00	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	16.00
Planning	7.00	7.00	7.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00
Public Works	12.00	12.00	12.00	12.00	12.00	11.00	11.00	10.00	12.00	13.00
Transit	13.75	13.75	13.75	17.75	13.75	18.00	15.98	17.00	19.00	19.00
	52.75	52.75	52.75	54.75	50.75	54.00	51.98	52.00	55.00	57.00
<b>Total General Fund</b>	<b>77.75</b>	<b>77.75</b>	<b>77.75</b>	<b>78.75</b>	<b>74.75</b>	<b>78.00</b>	<b>75.98</b>	<b>77.00</b>	<b>83.00</b>	<b>85.00</b>
<b>Enterprise Funds</b>										
Airport	27.50	27.50	28.00	28.00	29.00	29.00	29.00	30.00	31.00	32.00
Wastewater Enterprise	-	-	-	-	-	-	-	-	-	-
<b>Total Enterprise Funds</b>	<b>27.50</b>	<b>27.50</b>	<b>28.00</b>	<b>28.00</b>	<b>29.00</b>	<b>29.00</b>	<b>29.00</b>	<b>30.00</b>	<b>31.00</b>	<b>32.00</b>
<b>Special Revenue Funds</b>										
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	4.00
South Tongass Service Area	2.00	3.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	4.00
<b>Total Special Revenue Funds</b>	<b>5.00</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>8.00</b>
<b>Total Borough FTE</b>	<b>110.25</b>	<b>111.25</b>	<b>110.75</b>	<b>111.75</b>	<b>109.75</b>	<b>113.00</b>	<b>110.98</b>	<b>113.00</b>	<b>120.00</b>	<b>125.00</b>

Full Time Employee Positions by Cost Center										
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<b>General Fund</b>										
Animal Protection / Code Enforcement	5.00	5.00	5.35	5.02	4.00	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	8.00	9.00	9.00	9.00	9.00	10.00	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	4.00	4.00	4.00	4.00	6.00	6.00
Automation / Information Tech.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Parks & Recreation	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	16.00
Planning	4.75	4.75	6.00	4.00	5.00	6.00	5.00	5.00	5.00	5.00
Public Works	6.70	7.05	7.20	7.62	8.00	6.00	6.90	6.90	7.80	13.00
Transit	13.75	12.75	12.75	12.75	13.75	18.00	15.98	17.00	19.00	19.00
<b>Total General Fund</b>	<b>70.20</b>	<b>69.55</b>	<b>71.30</b>	<b>68.39</b>	<b>69.75</b>	<b>73.00</b>	<b>70.88</b>	<b>72.90</b>	<b>78.80</b>	<b>85.00</b>
<b>Enterprise Funds</b>										
Airport	27.50	27.50	28.00	28.00	29.00	29.00	29.00	30.00	31.00	32.00
Wastewater Enterprise	1.50	2.15	2.11	2.78	1.92	1.42	2.00	1.50	2.00	
<b>Total Enterprise Funds</b>	<b>29.00</b>	<b>29.65</b>	<b>30.11</b>	<b>30.78</b>	<b>30.92</b>	<b>30.42</b>	<b>31.00</b>	<b>31.50</b>	<b>33.00</b>	<b>32.00</b>
<b>Special Revenue Funds</b>										
Commercial Passenger Vessel	3.85	1.00	-	-	-	-	-	-	-	-
Economic Development	0.75	0.75	0.50	-	-	-	-	-	-	-
Land Trust	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	4.00
South Tongass Service Area	2.60	5.00	3.94	3.52	5.08	5.58	5.00	4.50	5.00	4.00
<b>Total Special Revenue Funds</b>	<b>11.05</b>	<b>11.05</b>	<b>8.34</b>	<b>7.58</b>	<b>9.08</b>	<b>9.58</b>	<b>9.10</b>	<b>8.60</b>	<b>8.20</b>	<b>8.00</b>
<b>Total Borough FTE</b>	<b>110.25</b>	<b>110.25</b>	<b>109.75</b>	<b>106.75</b>	<b>109.75</b>	<b>113.00</b>	<b>110.98</b>	<b>113.00</b>	<b>120.00</b>	<b>125.00</b>



THIS PAGE INTENTIONALLY  
LEFT BLANK

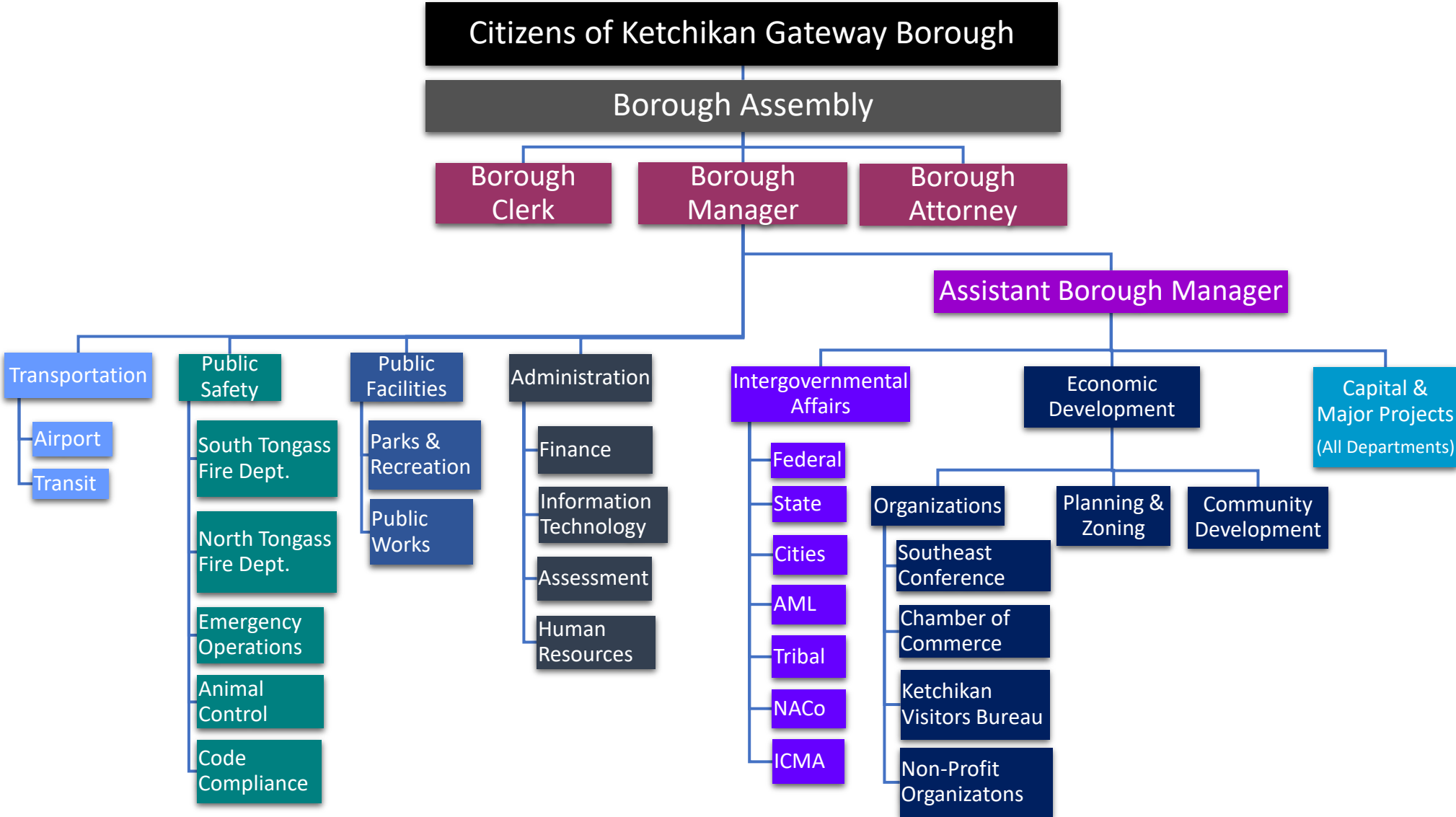
Ketchikan Gateway Borough  
Wages and Benefits by Department  
FY 2024

Home Entity	Position	FTE	Total Wages	Total Benefits	Total Wages-Benefits
AIRPORT	ADMINISTRATIVE ASSISTANT II	1.00	69,347.56	66,303.76	135,651.32
AIRPORT	AIRPORT CUSTODIAN	3.00	123,513.03	168,882.87	292,395.90
AIRPORT	AIRPORT FERRY CAPTAIN	3.00	232,857.52	214,810.72	447,668.24
AIRPORT	AIRPORT MANAGER	1.00	143,223.49	94,188.30	237,411.79
AIRPORT	AIRPORT TECHNICIAN(ARFF)	5.00	319,513.82	330,071.93	649,585.75
AIRPORT	AP EQUIPMENT MECHANIC ARFF	2.00	139,723.30	137,124.79	276,848.09
AIRPORT	DECKHAND II	3.00	183,385.43	195,269.24	378,654.67
AIRPORT	ENFORCEMENT OFFICER	4.00	342,362.55	262,462.93	604,825.48
AIRPORT	EXECUTIVE SECRETARY	2.00	123,600.54	126,596.86	250,197.40
AIRPORT	FERRY PARKING LOT ATTENDANT	1.00	45,218.11	19,335.26	64,553.37
AIRPORT	FERRY TOLL COLLECTOR	3.00	146,853.76	175,089.22	321,942.98
AIRPORT	MAINTENANCE LABORER	1.00	45,218.11	58,024.82	103,242.93
AIRPORT	MARITIME MAINTENANCE	1.00	74,130.50	70,225.54	144,356.04
AIRPORT	OPERATIONS MANAGER	1.00	119,115.92	89,585.34	208,701.26
AIRPORT	SECURITY SUPERVISOR	1.00	98,355.40	80,746.32	179,101.72
<b>AIRPORT Total</b>		<b>32.00</b>	<b>\$ 2,206,419.04</b>	<b>\$ 2,088,717.90</b>	<b>\$ 4,295,136.94</b>
ANIMAL PROTECTION / CODE ENFORCEMENT	ANIMAL PROTECTION DIRECTOR	1.00	135,851.21	94,019.20	229,870.41
ANIMAL PROTECTION / CODE ENFORCEMENT	ANIMAL PROTECTION OFFICER	2.00	96,780.32	117,562.30	214,342.62
ANIMAL PROTECTION / CODE ENFORCEMENT	CODE COMPLIANCE / ANIMAL PROTECTION OFFICER	1.00	65,562.98	65,911.30	131,474.28
<b>ANIMAL PROTECTION / CODE ENFORCEMENT Total</b>		<b>4.00</b>	<b>\$ 298,194.51</b>	<b>\$ 277,492.80</b>	<b>\$ 575,687.31</b>
ASSESSMENT	APPRAISER I	1.00	59,065.74	63,916.54	122,982.28
ASSESSMENT	APPRAISER II	1.00	76,216.69	71,241.71	147,458.40
ASSESSMENT	CHIEF APPRAISER	1.00	86,432.87	75,605.05	162,037.92
ASSESSMENT	DIRECTOR OF ASSESSMENT	1.00	130,447.79	93,663.04	224,110.83
ASSESSMENT	RECORDS/INFORMATION SPECIALIST	1.00	81,948.25	71,321.35	153,269.60
<b>ASSESSMENT Total</b>		<b>5.00</b>	<b>\$ 434,111.34</b>	<b>\$ 375,747.69</b>	<b>\$ 809,859.03</b>
AUTOMATION	INFORMATION SYSTEMS & TECH MGR	1.00	153,680.31	97,703.88	251,384.19
AUTOMATION	SOFTWARE ENGINEER	1.00	134,429.26	91,231.67	225,660.93
<b>AUTOMATION Total</b>		<b>2.00</b>	<b>\$ 288,109.57</b>	<b>\$ 188,935.55</b>	<b>\$ 477,045.12</b>
CLERK'S OFFICE	BOROUGH CLERK	1.00	143,531.76	94,291.94	237,823.70
CLERK'S OFFICE	DEPUTY BOROUGH CLERK	1.00	82,101.38	71,382.33	153,483.71
CLERK'S OFFICE	RECORDS MANAGER	1.00	72,191.46	67,436.20	139,627.66
<b>CLERK'S OFFICE Total</b>		<b>3.00</b>	<b>\$ 297,824.60</b>	<b>\$ 233,110.47</b>	<b>\$ 530,935.07</b>
FINANCE	ACCOUNTING TECHNICIAN	4.00	237,422.41	249,299.85	486,722.26
FINANCE	CONTROLLER	1.00	99,208.57	78,194.41	177,402.98
FINANCE	DEPUTY FINANCE DIRECTOR	1.00	113,909.38	84,048.27	197,957.65
FINANCE	DIRECTOR OF FINANCE	1.00	129,047.71	89,422.40	218,470.11
FINANCE	PROCUREMENT/CONTRACTS OFFICER	1.00	94,373.93	76,269.26	170,643.19
FINANCE	REVENUE AND COLLECTIONS SUPERVISOR	1.00	78,929.33	70,119.22	149,048.55
FINANCE	ACCOUNTANT	1.00	97,480.35	77,506.24	174,986.59
<b>FINANCE Total</b>		<b>10.00</b>	<b>\$ 850,371.68</b>	<b>\$ 724,859.65</b>	<b>\$ 1,575,231.33</b>
LAW	BOROUGH ATTORNEY	1.00	168,546.39	102,701.85	271,248.24
LAW	PARALEGAL	1.00	93,389.50	75,877.27	169,266.77
<b>LAW Total</b>		<b>2.00</b>	<b>\$ 261,935.89</b>	<b>\$ 178,579.12</b>	<b>\$ 440,515.01</b>
MANAGER'S OFFICE	ADMINISTRATIVE ASSISTANT II	1.00	78,119.92	69,796.90	147,916.82
MANAGER'S OFFICE	ASSISTANT BOROUGH MANAGER	1.00	164,421.53	101,315.08	265,736.61
MANAGER'S OFFICE	BOROUGH MANAGER	1.00	168,907.07	105,347.05	274,254.12
MANAGER'S OFFICE	ECONOMIC DEVELOPMENT COORDINATOR	1.00	84,573.39	72,366.67	156,940.06
MANAGER'S OFFICE	HR MANAGER	1.00	97,327.22	77,445.26	174,772.48
MANAGER'S OFFICE	HUMAN RESOURCE SPECIALIST	1.00	76,610.46	69,195.84	145,806.30
<b>MANAGER'S OFFICE Total</b>		<b>6.00</b>	<b>\$ 669,959.59</b>	<b>\$ 495,466.80</b>	<b>\$ 1,165,426.39</b>
NORTH TONGASS FIRE DISTRICT	CAREER FIRE LIEUTENANT	1.00	94,045.79	80,041.50	174,087.29
NORTH TONGASS FIRE DISTRICT	FF/EMT	1.00	62,128.41	66,007.42	128,135.83
NORTH TONGASS FIRE DISTRICT	FIRE CHIEF	1.00	131,869.74	95,843.77	227,713.51
NORTH TONGASS FIRE DISTRICT	FIREFIGHTER/EMT	1.00	66,941.18	29,434.03	96,375.21
<b>NORTH TONGASS FIRE DISTRICT Total</b>		<b>4.00</b>	<b>\$ 354,985.12</b>	<b>\$ 271,326.72</b>	<b>\$ 626,311.84</b>

Ketchikan Gateway Borough  
Wages and Benefits by Department  
FY 2024

Home Entity	Position	FTE	Total Wages	Total Benefits	Total Wages-Benefits
PLANNING	ASSISTANT PLANNER	1.00	78,929.33	70,261.30	149,190.63
PLANNING	ASSOCIATE PLANNER	1.00	107,324.64	81,619.42	188,944.06
PLANNING	PLANNING DIRECTOR	1.00	130,447.79	90,127.91	220,575.70
PLANNING	PLANNING TECH	1.00	52,831.29	59,726.97	112,558.26
PLANNING	PLATTING & ZONING CLERK	1.00	59,065.74	62,209.54	121,275.28
<b>PLANNING Total</b>		<b>5.00</b>	<b>\$ 428,598.79</b>	<b>\$ 363,945.14</b>	<b>\$ 792,543.93</b>
PUBLIC WORKS	ADMINISTRATIVE ASSISTANT	1.00	70,638.25	66,817.70	137,455.95
PUBLIC WORKS	DEPUTY DIRECTOR	1.00	105,290.16	84,932.99	190,223.15
PUBLIC WORKS	ENGINEERING TECHNICIAN	1.00	81,707.61	71,225.53	152,933.14
PUBLIC WORKS	MAINTENANCE TECH II	1.00	73,854.06	42,620.09	116,474.15
PUBLIC WORKS	OPERATOR I	3.00	224,362.32	125,681.70	350,044.02
PUBLIC WORKS	PARK TECH II	1.00	59,065.74	43,612.40	102,678.14
PUBLIC WORKS	PARKS TECHNICIAN I	3.00	170,853.13	120,191.28	291,044.41
PUBLIC WORKS	PUBLIC WORKS DIRECTOR	1.00	134,954.29	96,941.32	231,895.61
PUBLIC WORKS	UTILITIES SUPERVISOR	1.00	104,283.85	83,792.33	188,076.18
<b>PUBLIC WORKS Total</b>		<b>13.00</b>	<b>\$ 1,025,009.41</b>	<b>\$ 735,815.34</b>	<b>\$ 1,760,824.75</b>
RECREATION	AQUATIC SUPERVISOR	1.00	73,941.56	71,512.22	145,453.78
RECREATION	CUSTODIAN	1.00	53,640.45	38,263.24	91,903.69
RECREATION	LIFEGUARD	6.00	313,048.43	238,108.30	551,156.73
RECREATION	MAINTENANCE SUPERVISOR	1.00	84,529.64	75,814.98	160,344.62
RECREATION	MAINTENANCE TECH I	1.00	57,009.38	40,339.33	97,348.71
RECREATION	MONITOR	1.00	50,599.65	37,943.34	88,542.99
RECREATION	PARKS AND RECREATION SUPERVISOR	1.00	86,695.39	74,555.43	161,250.82
RECREATION	RECEPTIONIST	2.00	85,929.72	74,280.32	160,210.04
RECREATION	RECREATION PROGRAMMER	1.00	61,756.52	39,117.05	100,873.57
RECREATION	RECREATION SUPERVISOR	1.00	130,447.79	91,915.04	222,362.83
<b>RECREATION Total</b>		<b>16.00</b>	<b>997,598.53</b>	<b>781,849.25</b>	<b>1,779,447.78</b>
SOUTH TONGASS FIRE DISTRICT	FF/EMT	2.00	123,542.14	131,700.61	255,242.75
SOUTH TONGASS FIRE DISTRICT	FIRE CAPTAIN	1.00	105,153.25	84,925.44	190,078.69
SOUTH TONGASS FIRE DISTRICT	FIRE CHIEF	1.00	130,874.36	95,467.80	226,342.16
<b>SOUTH TONGASS FIRE DISTRICT Total</b>		<b>4.00</b>	<b>\$ 359,569.75</b>	<b>\$ 312,093.85</b>	<b>\$ 671,663.60</b>
TRANSIT	BUS DRIVER I	3.83	270,168.75	276,442.23	546,610.98
TRANSIT	BUS DRIVER I PERM PT	4.49	256,733.01	270,390.78	527,123.79
TRANSIT	BUS DRIVER II	2.00	143,200.44	141,876.61	285,077.05
TRANSIT	BUS DRIVER PERM PT	0.83	47,632.42	60,143.20	107,775.62
TRANSIT	MECHANIC	3.00	219,593.31	209,088.43	428,681.74
TRANSIT	TRANSIT ADMIN	1.00	62,697.19	63,655.58	126,352.77
TRANSIT	TRANSIT DIRECTOR	1.00	134,407.38	91,224.32	225,631.70
TRANSIT	TRANSIT MANAGER	1.00	108,024.68	81,704.99	189,729.67
TRANSIT	TRANSIT OPERATIONS SUPERVISOR	1.00	87,723.57	73,621.09	161,344.66
<b>TRANSIT Total</b>		<b>18.15</b>	<b>\$ 1,330,180.75</b>	<b>\$ 1,268,147.23</b>	<b>\$ 2,598,327.98</b>
<b>Grand Total</b>		<b>124.15</b>	<b>\$ 9,802,868.57</b>	<b>\$ 8,296,087.51</b>	<b>\$ 18,098,956.08</b>

# FY2024 Organizational Chart





THIS PAGE INTENTIONALLY  
LEFT BLANK

# KETCHIKAN GATEWAY BOROUGH

## ORDINANCE NO. 2017-SUBSTITUTE

**An Ordinance of the Assembly of the Ketchikan Gateway Borough Approving \$46,241,389 for Total Spending Authority for the Fiscal Year 2024 School Budget of the Ketchikan Gateway Borough School District; Determining that \$9,479,858 Shall be Made Available to the District from Local Sources of which \$5,584,184 is Required Local Contribution and \$3,622,044 is Discretionary and \$273,000 is for School Building Insurance; 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 26, 2023, the Board considered the FY 2024 School Budget proposing total expenditures of \$46,241,389; 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 is accomplished through Ordinance 2017; and
- D. WHEREAS**, this ordinance is provided as an amendment to the School District FY 2024 budget; and
- E. WHEREAS**, on May 19, 2023, the Alaska State Legislature adjourned after approving additional one-time funding for approximately \$680 per student; and
- F. WHEREAS**, the Governor has not yet signed the budget, and other uncertainties exist such as those regarding the final student count and performance of the District's health insurance plan; and
- G. WHEREAS**, after hearing public testimony, the Assembly now desires to approve the total amount of the FY 2024 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 2024 School Budget. In accordance with KGBC 2.35.050(c), which requires the Borough Manager to provide to the Assembly a proposed

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

ordinance approving the School Budget as submitted by the Board, the Assembly hereby approves a total amount of \$46,241,389 as proposed by the Board in expenditures for the District during FY 2024.

The \$46,241,389 figure is comprised of \$40,113,289 in School District General Operating Fund expenditures and \$6,128,100 in grant expenditures and is based on the revenue projections and the use of fund balance as described in the attached FY24 Expenditure Authority (Green Form).

**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 \$9,479,858 shall be made available and is appropriated from the Local Education Fund for school purposes during FY 2024, and is comprised of \$5,584,814 for the required local contribution, \$3,622,044 in discretionary contributions, \$273,000 for school building insurance paid by the Borough. In addition to the direct local funding listed above, \$185,604 of in-kind services is 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 and not included in the District’s total spending authority.

**Section 3. Appropriations Incorporated into FY 2024 Borough Budget Documents.** Staff is hereby directed to incorporate the final appropriations figures from this ordinance into the FY 2024 Borough Budget Documents.

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

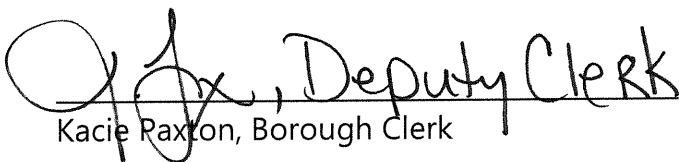
ADOPTED this 22<sup>nd</sup> day of May, 2023.

EFFECTIVE the 22<sup>nd</sup> day of May, 2023.

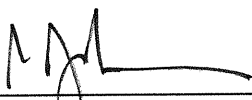


\_\_\_\_\_  
Rodney Dial, Borough Mayor

ATTEST:

  
\_\_\_\_\_  
Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



\_\_\_\_\_  
Glenn Brown, Borough Attorney

# KETCHIKAN GATEWAY BOROUGH

## ORDINANCE NO. 2018-SUBSTITUTE

**An Ordinance of the Assembly of the Ketchikan Gateway Borough Adopting the Budget for FY 2024 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 2024 Budget and Capital Program; and
- B. WHEREAS**, the Assembly held a separate public hearing on the FY 2024 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 2017-A, which, together with the appropriation made by this Ordinance 2018-S, shall constitute the entire Borough budget and appropriations for FY 2024; and
- D. WHEREAS**, after hearing public testimony, the Assembly now desires to adopt the FY 2024 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, 2023, entitled KETCHIKAN GATEWAY BOROUGH FY 2024 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 2017-A. Total Borough appropriations for Fiscal Year 2024 are reflected in Ordinances 2017-A and 2018-S combined.

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

Fund #	Fund Description	Appropriation
101	General Fund	25,788,485
2XX	Debt Service Funds	2,756,654
325	Housing Capital Fund	350,000
550	Internal Service Fund - KGBSD Health Insurance	8,038,340
555	Internal Service Fund - KGB Health Insurance	4,237,110
701	Land Trust Fund	1,526,816
705	Commerical Vessel Passenger Fund	4,050,369
710	Nonareawide Fund - Library	519,597
711	Local Education Fund	See Ordinance 2017-A
712	Recreation Capital Sales Tax Fund	3,456,529
713	School Bond/Capital Improvement Fund	3,237,213
714	Passenger Facility Charges (PFC Fund)	500,000
800	South Tongass Service Area - Water	864,009
805	South Tongass Service Area - Fire	1,428,973
810	Loring Service Area	11,885
820	Old Dairy Road Service Area	16,502
830	Waterfall Creek Service Area	37,888
840	Mud Bight Service Area	32,309
850	Nichols View Service Area	500
860	Forest Park Service Area	76,146
870	Gold Nugget Service Area	33,970
885	Homestead Service Area	27,707
890	North Tongass Fire District	2,366,996
	Subtotal (less Local Education Fund)	59,357,998
<b>Enterprise Funds</b>		
400	Airport Enterprise Fund	8,463,939
480	Wastewater Enterprise Fund	1,131,332
	Subtotal	9,595,271
	Total all Funds (less Local Education Fund)	68,953,269

**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.

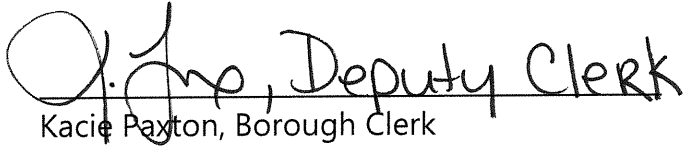
ADOPTED this 22<sup>nd</sup> day of May, 2023.

EFFECTIVE the 22<sup>nd</sup> day of May, 2023.



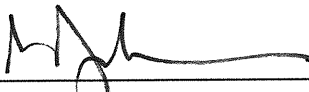
\_\_\_\_\_  
Rodney Dial, Borough Mayor

ATTEST:



\_\_\_\_\_  
Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



\_\_\_\_\_  
Glenn Brown, Borough Attorney



THIS PAGE INTENTIONALLY  
LEFT BLANK

# 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"> <li>• Consumable Inventories</li> <li>• Prepays</li> <li>• Property held for resale</li> <li>• 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.</li> </ul>
Restricted	<ul style="list-style-type: none"> <li>• Resources are restricted for use by the:                             <ul style="list-style-type: none"> <li>○ Alaska Constitution</li> <li>○ Federal government</li> <li>○ Debt covenants</li> <li>○ External parties</li> <li>○ Grantors</li> <li>○ Borough Assembly</li> </ul> </li> <li>• Contract commitments</li> <li>• A restricted fund balance can never be negative.</li> </ul>
Committed	<ul style="list-style-type: none"> <li>• Resources are restrained for use by:                             <ul style="list-style-type: none"> <li>○ Borough Assembly action</li> </ul> </li> <li>• Commitments may <u>only</u> be changed or lifted by the assembly taking the same formal action that imposed the constraint originally.</li> <li>• Commitments of fund balance <u>must</u> be in place before the end of the</li> </ul>

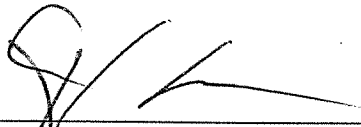
	fiscal year. A committed fund balance can never be negative.
Assigned	<ul style="list-style-type: none"> <li>• Resources are restrained for use by:             <ul style="list-style-type: none"> <li>○ Department or Service Area board.</li> </ul> </li> <li>• Amounts that are not restricted or committed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

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

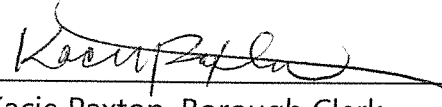
**Section 1.** Spending Prioritization. The Ketchikan Gateway Borough spending policy is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance.

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

ADOPTED this 4<sup>th</sup> 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 18<sup>th</sup> day of April, 2022.



\_\_\_\_\_  
Rodney Dial, Borough Mayor

ATTEST:



\_\_\_\_\_  
Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



\_\_\_\_\_  
Glenn Brown, Borough Attorney