

FY 2025 BUDGET



Ketchikan Gateway Borough



FY 2025 FINAL DETAIL BUDGET

Ordinance 2041-Substitute Amended

Adopted May 20, 2024

&

Ordinance 2042

Adopted June 03, 2024

For summary of revisions after introduction, see page 204

KETCHIKAN GATEWAY BOROUGH
FISCAL YEAR 2025
BUDGET & CAPITAL PROGRAM

<u>Mayor & Assembly</u>	<u>Term Expires</u>
Rodney Dial, Mayor	2025
Grant Echohawk	2024
Jaimie Palmer	2024
Austin Otos	2025
Glen Thompson	2025
Jeremy Bynum	2026
Sharli Arntzen	2026
Kathy Bolling	2026

Appointed Staff

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

Directors

Cynna Gubatayao, Assistant Borough Manager
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
Frank Maloney, 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, 2024

Adopted on June 3, 2024

Ordinance Nos. 2041-Substitute Amended & 2042

KETCHIKAN GATEWAY BOROUGH
FISCAL YEAR 2025
FINAL BUDGET & CAPITAL PROGRAM

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Cynna Gubatayao, Assistant Borough Manager
Jonathan Kelley, Controller
Jackson Pool, Accountant

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INTRODUCTION

FY 2025





KETCHIKAN GATEWAY BOROUGH

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www.kgbak.us

OFFICE OF THE BOROUGH MANAGER

July 23, 2024

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

**RE: Fiscal Year 2025 Budget and Capital Program Overview
Ordinances 2041-S-A & 2042, Adopted May 20 and June 3, 2024, Respectively**

Mayor and Members of the Assembly:

In accordance with KGBC 4.05.020, the Borough Manager and Finance Director are required to present the Fiscal Year 2025 Borough Budget and Capital Program (“Budget”) at the first meeting in May.

This Budget authorizes \$72.7 million in Borough wide expenditures. Of that, \$21.6 mil is in the General Fund and an additional \$9.2 million is in the Local Education Fund. Per KGBC 4.05.020(a), the Budget must be submitted to the Assembly no later than the first meeting in May, and per 4.45.340(b), the mill levy must be set before June 15th of each year.

The Manager and Finance Director acknowledge and express sincere appreciation for the considerable efforts of the many Borough staff that helped craft a responsible fiscal plan to carry out the duties of the Borough and provide the services and facilities during the period beginning July 1, 2024, and ending June 30, 2025:

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

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

Strategic and Capital Plans

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

The Strategic Plan is a work plan that identifies specific priorities and outcomes to achieve during the next five years. The Borough's vision, as outlined in the Plan, is to provide quality-driven services that enhance the lives and safety of residents in a fiscally responsible manner. The priorities and objectives in the Plan support the vision and direct staff efforts and budget development. The FY 2025 – 2029 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.

The Assembly adopted the 2024 – 2028 Strategic Plan and Five-Year Capital Plan in June 2023. Now that a full cruise season has returned, capital projects that were halted or deferred began moving forward and are continuing into the FY 2025 Budget as appropriate.

Assumptions

Budgets are built on estimates and assumptions. The cumulative effect of these estimates and assumptions results in the proposed budget. The Assembly adopted Resolution 2935, revising the minimum General Fund balance reserves policy upwards from 25% to 30% of annual operating expenditures. For FY 2025, Management proposes using General Fund reserves to supplement Field construction costs, and stabilize the Local Education Fund.

The major assumptions used in preparing the FY 2025 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 showed increased revenue as a result of 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. We again anticipate a robust tourism season for FY 2025, and an increase in revenues. This assumption affects the General, Recreation CIP and School Bond CIP Funds for sales taxes.
2. In calendar year 2023, 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 2024 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 number 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 2024 actual revenues.
4. A 2.0% cost-of-living adjustment (COLA) is included for FY 2025. All collective bargaining agreements have been negotiated with a 2.0% COLA for FY 2025, 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, with an implementation occurring in the second quarter of FY 2022. The FY 2025 Budget reflects the implemented compensation plan for the entire year, and Management has included a 0.5% market rate adjustment to maintain the market position of the plan.
6. Property tax revenue is based on the Final 2024 Real & Business Personal Property Tax Report dated May 6, 2024. The City of Ketchikan assessments increased by 8.1%. Non-areawide assessments increased by 9.4%. The overall Areawide assessments increased by 9.2%. The entire areawide mill rate was set at 4.75, 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 3.5%

FY 2025 budgeted revenues are -3.5% or \$711,571 less than the FY 2024 Budget.

- Revenue from other governments is 66.4% lower than last year, due to pandemic related funding ending in the prior fiscal year. FY 2025 will reflect more realistic revenues now that the pandemic related funds are fully expensed.
- Sales taxes, which include sales tax, remote sales tax, marijuana tax, and transient occupancy taxes are 8.7% higher than last year's budget. Assumptions about the return of the cruise industry, a strong independent traveler industry, and the January 2020 increase in the single unit sales exemption all favorably affect the budget estimates.

General Fund Revenues

Revenues	FY 2024	FY 2024	FY 2025	FY 2025-FY 2024 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%
Sales tax	8,464,190	8,636,765	9,206,036	741,846	8.8%
Other taxes & miscellaneous	65,000	376,818	398,000	333,000	512.3%
Revenue from other governments	6,437,910	6,870,477	2,164,755	(4,273,155)	-66.4%
Charges for services	3,149,685	3,300,603	4,371,858	1,222,173	38.8%
Operating grants	1,400,000	1,400,000	2,827,056	1,427,056	101.9%
Interfund transfers	861,194	864,195	698,703	(162,491)	-18.9%
Total	\$ 20,377,979	\$ 21,448,858	\$ 19,666,408	\$ (711,571)	-3.5%

2. General Fund Expenditures Decrease by 15.8%

General Fund expenditures decrease by \$4,097,273 or 15.8%. This significant decrease is a result of FY 2024 one-time Transfers Out to the White Cliff Bond Principal and the Fields Construction Fund.

General Fund Expenditures

	FY 2024	FY 2024	FY 2025	FY 2025-FY 2024 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%
Administration	\$ 7,071,714	\$ 7,035,126	\$ 7,746,188	\$ 674,474	9.5%
Animal Protection	832,358	834,493	983,563	151,205	18.2%
Recreation	3,138,191	3,168,029	3,256,678	118,487	3.8%
Public Services	8,696,533	9,223,248	2,899,749	(5,796,784)	-66.7%
Grants	314,500	314,500	373,960	59,460	18.9%
Transit	3,945,693	3,930,578	4,901,579	955,886	24.2%
Capital Projects	1,880,000	326,631	1,620,000	(260,000)	-13.8%
Total	\$ 25,878,989	\$ 24,832,605	\$ 21,781,717	\$ (4,097,272)	-15.8%

- In addition to wages and benefits increases related to the compensation plan and health insurance increases, the increase in Animal Protection consists of:
 - An additional Animal Protection Officer for \$113,396, which will replace any seasonal hires that occurred in FY 2024.
- The Public Services budget decreased by 66.7% or \$5,796,784 and is the result of one-time FY 2024 Transfers mentioned above, as well as:
 - A new Grounds Supervisor position in the Public Works Department for \$161,555 in wages and benefits.

- The proposed total for community grants is \$373,960, an increase of \$59,460 and is based on 6% of the previous three years of General Fund sales tax revenues.
- The total Transit budget has increased by \$955,886, or 24.2% and is the result of additional seasonal bus routes.

3. General Fund Balance

In this FY 2025 Budget, expenditures exceed revenues by \$2,115,309. However, it should be noted that carryover expenditures from FY 2024 Capital Projects were not fully completed and are therefore included in FY 2025 figures as carryover amounts. The associated revenues for these projects from FY 2024 are included in the FY 2025 Opening Fund Balance and include:

Transit Support Vehicle Grant Match	\$ 12,339
Parks Master Plan	50,000
Lund Street Improvements	45,000
Forest Park Playground Design	50,000
Mountain Point Beach Design	45,000
Rotary Beach Improvements	400,000
South Point Higgins Beach Improvements	35,000
Upgrades to PW Maintenance Facility	100,000
Skate Park Roof	<u>675,000</u>
Subtotal for Carry Over:	\$1,412,339

In addition the proposed General Fund budget includes one-time expenditures which are:

Animal Protection Replacement Vehicle:	\$ 70,000
Comprehensive Plan Update:	150,000
ADA Voting Equipment	5,000
EOC Office Equipment	6,000
EOC Small Equipment	11,000
Recreation Fitness Equipment	29,500
Public Works Excavator	27,500
Public Transit Grant Match	10,000
Automation Summer Internship (pilot project)	6,000
Subtotal	\$ <u>315,000</u>
Total	<u>\$1,727,339</u>

The remaining \$387,970 is within 0.0001% of the revenue estimates and based on prior years figures, has been under estimated by \$1.0 mil to \$1.5 mil. Management recommends using unassigned General Fund Balance to fund the deficit. Unassigned Fund Balance, or reserves, is savings from prior years. According to Resolution 2935, the assembly policy is to retain 30% of annual general fund expenditures, including routine interfund transfers out and general fund capital projects not exceeding \$500,000 in any given year. The FY 2025 ending fund balance as presented in this budget

is expected to be \$9,489,674, or approximately \$3.3 mil more than the required reserve for FY 2025.

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 2025.

B. Local Education Fund

Total revenue and transfers in for FY 2025 are estimated to be \$11,408,423 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 2024 was \$1,121,000. Budgeted revenue also includes \$354,596 transferred in from the School Bond CIP Fund to pay the cost of school building insurance.

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

At the time of this report, there is an unresolved supplemental budget request from the School District for approximately \$1.6 mil that has the potential to exhaust the fund.

Fiscal Year 2025 Budget and Capital Program Introduction

June 23, 2024

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Local Education Fund					
	FY 2024	FY 2024	FY 2025	FY 2024-FY 2023 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%
<u>Beginning Fund Balance</u>	\$ 1,606,531	\$ 1,606,531	\$ 2,856,834	\$ 1,250,303	77.8%
<u>Revenues</u>					
Property taxes	8,723,258	8,768,258	8,702,923	(20,335)	-0.2%
Tobacco taxes	1,300,300	1,300,000	1,100,300	(200,000)	-15.4%
Secure rural schools	1,000,000	1,121,000	1,000,000	-	0.0%
Interest income	25,000	240,000	65,000	40,000	160.0%
In-kind services	185,604	896,702	185,604	-	0.0%
On Behalf Contribution	-	-	-	-	0.0%
Transfers in (insurance for buildings)	272,762	316,604	354,596	81,834	30.0%
	11,506,924	12,642,564	11,408,423	(98,501)	-0.9%
<u>Expenditures</u>					
Required local contribution	5,584,814	5,584,814	5,741,504	156,690	2.8%
Discretionary cash contribution	3,622,044	5,302,479	3,130,442	(491,602)	-13.6%
Banking Fees	-	2,760	-	-	100.0%
Transfers out for in-kind services	185,604	185,604	185,604	-	0.0%
Insurance for buildings	273,000	316,604	355,000	82,000	30.0%
	9,665,462	11,392,261	9,412,550	(252,912)	-2.6%
Surplus (deficit)	1,841,462	1,250,303	1,995,873	154,411	8.4%
Excess fund balance returned*	-	-	-	-	-
<u>Ending Fund Balance</u>	\$ 3,447,993	\$ 2,856,834	\$ 4,852,707	1,404,714	40.7%
			Reservation of fund balance per KGBC 4.65.030(b)	(2,000,000)	
			Unreserved Fund Balance	\$ 2,852,707	

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

Expenditures total \$9,412,550. The Required Local Contribution is \$5,741,504, an increase of \$156,690, or 2.8%, and is established by the State of Alaska. The District’s April 30th discretionary cash contribution request of \$6,393,952 included a \$700,000 debt repayment that will be transferred directly from the Local Education Fund into the district’s Health Insurance Fund, but the Assembly amended Ordinance 2041-S-A to reduce discretionary funding to \$3,130,442 and eliminate the \$700,000 payment. School building insurance is estimated to be \$355,000, 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.

Based on current revenue of \$11,408,423 and expenditures of \$9,412,550, the FY 2025 surplus is \$1,995,873, the equivalent of 1.7 mills areawide property tax. The resulting estimated fund balance will

be \$4,852,707. 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 schools exist, and an affirmative vote of three-fourths of the members of the assembly.

C. Airport Enterprise Fund

Airport Enterprise Fund						
	FY 2024	FY 2024	FY 2025	FY 2025-FY 2024 Final Budget		
<u>Revenues</u>	Final Budget	Estimated Actual	Budget	\$	%	
From other governments	\$ 599,000	\$ 649,000	\$ 649,800	\$ 50,800	8.5%	
Ferry	2,700,000	2,700,000	2,770,000	70,000	2.6%	
Field	1,170,000	1,175,000	1,368,750	198,750	17.0%	
Revilla Parking	320,000	285,000	495,000	175,000	54.7%	
Terminal	849,500	943,970	938,474	88,974	10.5%	
Administration and other	1,082,800	823,200	1,021,000	(61,800)	-5.7%	
	6,721,300	6,576,170	7,243,024	521,724	7.8%	
<u>Expenses</u>						
Field	1,766,180	1,640,254	1,883,001	116,821	6.6%	
Terminal	1,727,230	1,616,096	1,677,616	(49,614)	-2.9%	
Ferry	2,840,453	2,806,764	2,702,899	(137,554)	-4.8%	
Revilla Parking	201,842	133,612	250,634	48,792	24.2%	
Administration and other	5,696,062	765,433	672,201	(5,023,861)	-88.2%	
	12,231,767	6,962,159	7,186,351	(5,045,416)	-41.2%	
Surplus(deficit)	\$ (5,510,467)	\$ (385,989)	\$ 56,673	\$ 5,567,140	-101.0%	

Total airport revenue is expected to increase from FY 2024 budget by 7.8%. Once again, additional flights will be 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. Rate increases for field uses and parking fees were considered and approved for FY 2025 which increased revenue in those items. Total expenses decreased as compared to the prior budget by \$5,045,416 or 41.2%, but it should be noted this is a direct result of the final design contract for the Terminal Expansion project and PFC which are one-time expenses.

D. Wastewater Enterprise Fund

Revenue for FY 2025 is an increase of \$93,056 or 10.9% and is a result of an increase in fees. Operating expenses decrease by 0.3%. 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.

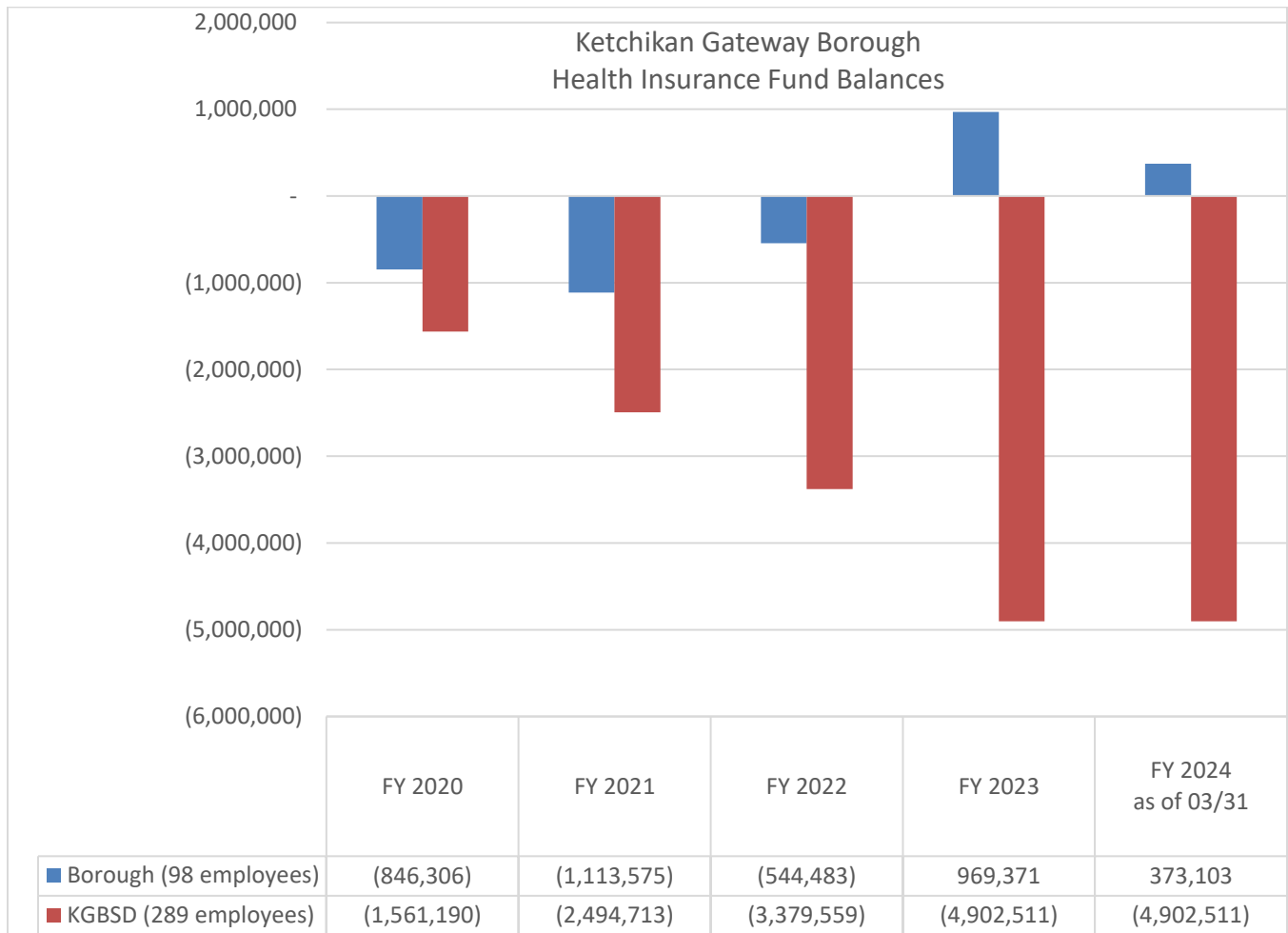
Wastewater Enterprise Fund						
	FY 2024	FY 2024	FY 2025	FY 2025-FY 2024 Final Budget		
	Final Budget	Estimated Actual	Budget	\$	%	
Revenues	\$ 857,227	\$ 879,969	\$ 950,283	\$ 93,056	10.9%	
Operating Expenses	1,079,749	1,149,861	1,083,120	3,371	0.3%	
Non Operating Expenses	65,085	65,085	66,097	1,012	1.6%	
Total expenditures	1,144,834	1,214,946	1,149,217	4,383	0.4%	
Surplus(deficit)	\$ (287,607)	\$ (334,977)	\$ (198,934)	\$ (88,673)	30.8%	

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 July 1, 2023, the School District and Borough entered into an MOA in which the district agreed to pay 100% of all fixed costs and claims for their self-insurance fund. As of March 31, 2024, their Note Receivable remained at the same amount at the end of FY 2023, which was \$4,902,511. The intent of the MOA is to 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 March 31, 2024, the Borough’s Fund Balance had a surplus of \$373,103. The per employee allocation (premium) is being increased for FY 2025 at the recommendation of our insurance broker from \$3,265 to \$3,526, an 8% increase, but still maintains the 104% 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 2024 Final Budget	FY 2024 Estimated Actual	FY 2025 Budget	FY 2025-FY 2024 Final Budget	
	\$	\$	\$	\$	%
Beginning Fund Balance	\$ 2,679,312	\$ 2,679,312	\$ 1,910,945	\$ (768,367)	-28.7%
Revenues					
Land and other resources	50,000	119,000	150,000	100,000	200.0%
Leases, and other revenue	342,543	402,654	401,178	58,635	17.1%
Total revenue	392,543	521,654	551,178	158,635	40.4%
Expenditures					
Land Management	324,782	143,220	232,609	(92,173)	-28.4%
White Cliff	1,202,034	1,146,801	798,411	(403,623)	-33.6%
Total expenses	1,526,816	1,290,021	1,031,020	(495,796)	-32.5%
Surplus (deficit)	(1,134,273)	(768,367)	(479,842)	654,431	-57.7%
Ending Fund Balance	\$ 1,545,039	\$ 1,910,945	\$ 1,431,103	\$ (113,936)	-7.4%

Land and other resources income for FY 2025 is budgeted at \$150,000. Lease and other revenue is budgeted at \$401,178.

- Total rental income for White Cliff office space is estimated at \$334,940, of which \$188,901 is from arms-length tenants and Ketchikan Gateway Borough School District for its administrative offices; and \$146,039 is from the Borough offices.
- Tideland lease revenues, interest income, and PERS on-behalf payments total \$66,238.

FY 2025 year-end Fund Balance is budgeted to be \$1,431,103.

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 2025 Budget, Management directed staff to assume cruise ship bookings at 90% of capacity for calendar year 2024, with 25% of those passengers arriving in Ward Cove, outside City of Ketchikan municipal limits. These assumptions result in anticipated revenue of \$4,550,000.

Departments started planning for the provision of services to cruise passengers in the spring of 2024. 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 2024		FY 2025		FY 2025-FY 2024 Final Budget	
	Final Budget	Estimated Actual	Budget		\$	%
<u>Beginning Fund Balance</u>	\$ 2,953,893	\$ 2,953,893	\$ 4,097,606	\$ 1,143,713		38.7%
Revenues	3,510,000	4,530,547	4,550,000	1,040,000		29.6%
<u>Expenditures</u>						
Grants	560,000	447,500	572,500	12,500		2.2%
Equipment & capital improvements	1,223,920	984,871	1,452,000	228,080		18.6%
Summer services (ambassadors, etc)	1,104,333	1,084,333	1,362,389	258,056		23.4%
Allocation for Borough services	1,162,116	870,130	1,594,417	432,301		37.2%
Total expenditures	4,050,369	3,386,834	4,981,306	930,937		23.0%
Surplus (deficit)	(540,369)	1,143,713	(431,306)	109,063		-20.2%
<u>Ending Fund Balance</u>	\$ 2,413,524	\$ 4,097,606	\$ 3,666,300	\$ 1,252,776		51.9%

Expenditures are calculated on a fiscal year basis, which includes portions of two calendar year cruise ship seasons. Total expenditures as budgeted increase by 23.0%. The annual grant for the Ketchikan Visitor’s Bureau has been increased to \$450,000, compared to \$350,000 last year.

The allocation for Borough services is \$2,918,927, which includes \$1,556,538 for Transit, \$1,060,828 for North and South Tongass Service Areas, and \$301,561 for parks maintenance, and admin fees.

H. Nonareawide Library Fund

The Borough’s nonareawide property tax revenue in FY 2025 is estimated to be \$612,162 at 0.7 mills, a 9.6% increase over FY 2024.

	Nonareawide Library Services						
	FY 2024		FY 2024		FY 2025	FY 2025-FY 2024 Final Budget	
	Final Budget	Estimated Actual	Estimated Actual	Budget	\$	%	
<u>Beginning Fund Balance</u>	\$ 288,199	\$ 288,199	\$ 288,199	\$ 331,175	\$ 42,976	14.9%	
Revenue	558,739	562,573	562,573	612,162	53,423	9.6%	
Expenditures	519,597	519,597	519,597	599,564	79,967	15.4%	
Surplus (deficit)	39,142	42,976	42,976	12,598	(26,544)	-67.8%	
<u>Ending Fund Balance</u>	\$ 327,341	\$ 331,175	\$ 331,175	\$ 343,773	\$ 16,432	5.0%	

The City of Ketchikan, which operates the library, has submitted a request for \$599,564 for FY 2025, as compared to \$519,597 the prior year. The Fund Balance on June 30, 2025 is expected to be \$343,773. Management is not recommending a property tax increase at this time.

I. Recreation Sales Tax Capital Projects Fund

FY 2025 sales tax revenue is expected to be 15.7% more than FY 2024. The two items combined result in a 14.5% increase in revenues in the fund.

Debt service decreased by 16.1%. 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 2024		FY 2025	FY 2025-FY 2024 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%
<u>Beginning Fund Balance</u>	\$ 3,050,320	\$ 3,050,320	\$ 3,338,047	\$ 287,727	9.4%
Revenues	3,044,201	3,343,926	3,484,903	440,702	14.5%
<u>Expenditures</u>					
Capital improvements	700,645	175,000	2,163,593	1,462,948	208.8%
Maintenance and equipment	70,000	507,645	27,500	(42,500)	-60.7%
Debt service	2,230,529	1,892,554	1,870,390	(360,139)	-16.1%
Transfers out	481,000	481,000	556,000	75,000	15.6%
Total expenditures	3,482,174	3,056,199	4,617,483	1,135,309	32.6%
Surplus (deficit)	(437,973)	287,727	(1,132,580)	(694,607)	158.6%
<u>Ending Fund Balance</u>	\$ 2,612,347	\$ 3,338,047	\$ 2,205,467	\$ (406,880)	-15.6%

J. School Bond Capital Improvements Fund

As discussed above, the School Bond Debt Reimbursement Program is expected to be partially funded by the State this year, which is a significant component of the School Bond CIP fund. FY 2025 sales tax revenue is budgeted at 15.7% higher than last year. Total FY 2025 revenue is \$275,307 more, an increase of 10.0% compared to last year’s budget. This increase is a result of the return of full cruise seasons and an increase of the single unit exemption from \$1,000 to \$2,000.

Total expenditures increase by \$1,561,146 due to increased Capital Projects, a total of 131.0%. Projects which have been deferred for several years are being resumed and funds budgeted for FY 2024 are being carried over into the current budget. The current year excess of expenditures over revenue for the fund is \$1,285,839, and the FY 2025 ending fund balance is \$8,055,189.

Fiscal Year 2025 Budget and Capital Program Introduction

June 23, 2024

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School Bond Capital Improvements Fund						
	FY 2024	FY 2024	FY 2025	FY 2025-FY 2024 Final Budget		
	Final Budget	Estimated Actual	Budget	\$	%	
<u>Beginning Fund Balance</u>	\$ 9,919,895	\$ 9,919,895	\$ 10,322,603	\$ 402,708	4.1%	
<u>Revenues</u>						
Sales tax	2,542,000	2,715,525	2,943,945	401,945	15.8%	
Reimbursement (DEED)	186,638	186,638	-	(186,638)	0.0%	
Interest Income	15,000	65,000	75,000	60,000	400.0%	
Total revenues	2,743,638	2,967,163	3,018,945	275,307	10.0%	
<u>Expenditures</u>						
Capital improvements	3,025,600	1,821,000	4,495,787	1,470,187	48.6%	
Debt service	266,625	266,625	275,750	9,125	3.4%	
Transfers out	432,988	476,830	514,822	81,834	18.9%	
Total expenditures	3,725,213	2,564,455	5,286,359	1,561,146	41.9%	
Surplus (deficit)	(981,575)	402,708	(2,267,414)	(1,285,839)	131.0%	
<u>Ending Fund Balance</u>	\$ 8,938,320	\$ 10,322,603	\$ 8,055,189	\$ (883,131)	-9.9%	

Capital improvements include multiple carryover projects such as Schoenbar, Valley Park, Pt. Higgins, Houghtaling, and Kayhi. 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	\$ 1,059,225	\$ 527,620	\$ 904,677	\$ (377,057)	\$ 682,168	
805	South Tongass Fire	(95,037)	1,311,949	1,585,923	(273,974)	(369,011)	
810	Loring	63,313	3,768	12,038	(8,270)	55,043	
820	Old Dairy Road	44,116	21,388	16,535	4,853	48,969	
830	Waterfall	39,862	38,175	37,936	239	40,101	
840	Mud Bight	3,254	32,792	32,618	174	3,428	
850	Nichols View	2,034	-	-	-	2,034	
860	Forest Park	83,723	91,591	75,784	15,807	99,530	
870	Gold Nugget	28,446	24,484	33,920	(9,436)	19,010	
885	Homestead	164,459	34,258	27,783	6,475	170,934	
890	North Tongass	2,188,376	2,131,695	2,674,913	(543,218)	1,645,158	

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

At this time, the impact on the Service Area’s financial position is difficult to estimate. Insurance proceeds are unknown, the cost to replace equipment is unknown, and whether or not the building can be refurbished or must be replaced is also unknown. Budget amendments will be required when the fiscal impact can be better quantified.

L. Debt Service and Other Obligations

		Schedule of Debt and Other Obligations					
		Principal 7/1/2024	Principal Payments	Principal 6/30/2025	Net Interest Exp. FY 2024	DEED Participation *	Year of Maturity (Fiscal)
<u>Debt Service</u>							
GO Bonds - 2022 Series One	Field Bonds	6,130,000	225,000	6,085,000	309,875	0%	2041
GO Bonds - 2009 Series 4	Aquatic Center	15,155,000	765,000	14,390,000	919,964	17%	2039
GO Bonds - 2020	High School Roof	515,000	250,000	265,000	19,500	70%	2026
<u>Certificate of Participation</u>							
C of P 2020	White Cliff	2,320,000	145,000	2,175,000	112,375	0%	2036
Total		\$ 24,120,000	\$ 1,385,000	\$ 22,915,000	\$ 1,361,714		

* DEED Participation per original project agreements.

M. Conclusion

1. Borough Budget is \$72.7 Million

FY 2025 revenue for all funds is \$51,245,063 and expenditures are \$72,762,456.

The budget as presented requires using \$2,115,309 of General Fund reserves. Prior conservative actions on the part of elected officials and management, have resulted in healthy reserves, and the FY 2025 ending General Fund Balance is expected to be equivalent to 6 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



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**KETCHIKAN GATEWAY BOROUGH
FY 2025
RESERVATION OF FUND BALANCES**

DESCRIPTION	Ending Fund Balance	Reservation of Fund	Key	Unreserved Fund Balance
GOVERNMENTAL FUNDS				
GENERAL FUND	9,489,674	6,149,813	1	3,339,861
HOUSING CAPITAL	2,744,500			
INTERNAL SERVICE - BOROUGH	1,591,874			1,591,874
INTERNAL SERVICE - SCHOOL	28,407	4,902,511	3	(4,874,104)
LAND TRUST	1,431,103	19,963	4	
LAND TRUST		255,414	5	
LAND TRUST		1,000,000	6	
LAND TRUST				155,725
CPV	3,666,300			3,666,300
NONAREAWIDE - LIBRARY FUND	343,773			343,773
LOCAL EDUCATION FUND	4,852,873	2,000,000	7	2,852,873
REC CAPITAL PROJECTS FUND	2,205,467	1,000,000	6	
		535,875	5	669,592
SCHOOL BOND/CAPITAL IMPROV	8,055,189			8,055,189
AIRPORT PFC FUND	2,376,410			2,376,410
SERVICE AREAS				
SOUTH TONGASS SERVICE AREA - Water	682,168	15,784	4	666,384
SOUTH TONGASS SERVICE AREA - Fire and EMS	(208,691)			(208,691)
LORING SERVICE AREA	55,043			55,043
OLD DAIRY ROAD SERVICE AREA	48,969	4,179	4	44,790
WATERFALL SERVICE AREA	40,101			40,101
MUD BIGHT SERVICE AREA	3,428			3,428
NICHOLS VIEW SERVICE AREA	2,034			2,034
FOREST PARK SERVICE AREA	99,530			99,530
GOLD NUGGET SERVICE AREA	19,010			19,010
HOMESTEAD SERVICE AREA	170,934			170,934
NORTH TONGASS	1,645,158			1,645,158
TOTAL GOVERNMENTAL & SERVICE AREA FUNDS	39,343,254	15,883,540		20,715,214
ENTERPRISE FUNDS				
AIRPORT	26,484,519	16,600,995	2	9,883,524
WASTEWATER	8,517,401	9,134,794	2	(617,393)
TOTAL ENTERPRISE FUNDS	35,001,920	25,735,789		9,266,131
TOTAL GOVERNMENTAL & ENTERPRISE	74,345,174	41,619,329		29,981,345

Description of Reservations of Fund Balance

- 1 Minimum Fund Balance per Resolution 2935
- 2 Capital Assets at 6/30/23
- 3 Note Receivable (as of 03/31/2024)
- 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)



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KETCHIKAN GATEWAY BOROUGH

FY 2025

SUMMARY OF ALL FUNDS

Description	2025 Beginning	ORIGINAL Revenue	Transfers In	Expenses	Transfers Out	Over/ (Under)	Ending Balance
GOVERNMENTAL FUNDS							
GENERAL FUND	11,604,983	16,220,347	3,446,061	21,632,619	149,098	(2,115,309)	9,489,674
HOUSING CAPITAL	6,945,000	200,000	0	4,400,500	0	(4,200,500)	2,744,500
LAND TRUST	1,910,945	405,139	146,039	600,270	430,749	(479,842)	1,431,103
COMMER PASSENGER VESSEL FUND	4,097,606	4,550,000	0	2,062,379	2,918,927	(431,306)	3,666,300
NONAREAWIDE - LIBRARY FUND	331,175	612,162	0	599,564	0	12,598	343,773
LOCAL EDUCATION FUND	2,856,834	10,868,223	540,200	9,226,946	185,604	1,995,873	4,852,707
REC CAPITAL PROJECTS FUND	3,338,047	3,324,677	160,226	2,191,093	2,426,390	(1,132,580)	2,205,467
SCHOOL BOND/CAPITAL IMPROV	10,322,603	3,018,945	0	4,495,787	790,572	(2,267,414)	8,055,189
TOTAL GOVERNMENTAL FUNDS	41,407,193	39,199,493	4,292,526	45,209,158	6,901,340	(8,618,479)	32,788,714
INTERNAL SERVICE FUNDS							
DEBT SERVICE FUNDS	0	344,894	2,401,820	2,746,714	0	0	0
MERITAIN - SCHOOL DISTRICT	28,407	0	8,307,684	8,307,684	0	0	28,407
MERITAIN - BOROUGH	993,231	6,000	4,064,191	3,471,548	0	598,643	1,591,874
TOTAL INTERNAL SERVICE FUNDS	1,021,638	350,894	14,773,695	14,525,946	0	598,643	1,620,281
SERVICE AREA FUNDS							
SOUTH TONGASS SERVICE AREA WATER	1,059,225	524,017	3,603	853,469	51,208	(377,057)	682,168
SOUTH TONGASS FIRE/EMS	(95,037)	923,791	388,158	1,471,100	114,823	(273,974)	(369,011)
LORING SERVICE AREA	63,313	3,768	0	11,357	681	(8,270)	55,043
OLD DAIRY ROAD SERVICE AREA	44,116	21,388	0	13,017	3,518	4,853	48,969
WATERFALL SERVICE AREA	39,862	38,175	0	35,789	2,147	239	40,101
MUD BIGHT SERVICE AREA	3,254	32,792	0	30,772	1,846	174	3,428
NICHOLS VIEW SERVICE AREA	2,034	0	0	0	0	0	2,034
FOREST PARK SERVICE AREA	83,723	91,591	0	71,494	4,290	15,807	99,530
GOLD NUGGET SERVICE AREA	28,446	24,484	0	32,000	1,920	(9,436)	19,010
HOMESTEAD SERVICE AREA	164,459	10,906	23,352	26,210	1,573	6,475	170,934
NORTH TONGASS FIRE DISTRICT	2,188,376	1,400,225	731,470	2,528,831	146,082	(543,218)	1,645,158
TOTAL SERVICE AREA FUNDS	3,581,771	3,071,137	1,146,583	5,074,039	328,088	(1,184,407)	2,397,364
ENTERPRISE FUNDS							
AIRPORT ENTERPRISE FUND	26,427,847	7,243,024	0	6,870,193	316,158	56,672	26,484,519
WASTEWATER ENTERPRISE FUND	8,716,335	940,515	9,768	1,083,120	66,097	(198,934)	8,517,401
AIRPORT PFC FUND	1,936,410	440,000	0	0	0	440,000	2,376,410
TOTAL ENTERPRISE FUNDS	37,080,592	8,623,539	9,768	7,953,313	382,256	297,738	37,378,330
TOTAL PRIMARY GOVERNMENT	83,091,194	51,245,063	20,222,572	72,762,456	7,611,684	(8,906,505)	74,184,689



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GENERAL FUND

FY 2025



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KETCHIKAN GATEWAY BOROUGH

FY 2025

101 - GENERAL FUND

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	18,313,520	14,988,730	14,988,730	11,604,983	(3,383,747)	(22.6%)
4040 SALES TAXES	7,444,389	7,500,000	7,673,175	8,185,036	685,036	9.1%
4050 SALES TAXES - REMOTE	551,065	459,190	605,090	617,000	157,810	34.4%
4054 SPECIAL SALES TAX	152,763	150,000	153,500	154,000	4,000	2.7%
4055 TRANSIENT OCCUPANCY TAXES	123,875	305,000	175,000	200,000	(105,000)	(34.4%)
4060 MOTOR VEHICLE TAXES	61,610	50,000	30,000	50,000	0	0.0%
4090 FORECLOSURE COSTS	6,600	15,000	8,500	8,000	(7,000)	(46.7%)
TAXES	8,340,303	8,479,190	8,645,265	9,214,036	734,846	8.7%
4080 PENALTY & INTEREST - PROPERTY TAX	(32)	0	0	0	0	0.0%
4085 PENALTY & INTEREST - SALES TAX	29,091	15,000	68,318	40,000	25,000	166.7%
PENALTY AND INTEREST	29,059	15,000	68,318	40,000	25,000	166.7%
4130 NATIONAL OPIOD SETTLEMENTS	35,663	7,235	7,236	7,236	1	0.0%
4190 ALASKA STATE HOUSING - PILT	12,810	10,000	10,000	10,000	0	0.0%
4191 TLINGIT-HAIDA HOUSING - PILT	20,133	11,000	38,595	25,000	14,000	127.3%
4192 KETCHIKAN INDIAN COMMUNITY - PILT	16,808	23,000	16,808	17,000	(6,000)	(26.1%)
4215 RAW FISH TAX REFUND	563,050	285,000	516,536	450,000	165,000	57.9%
4216 SHARED BUSINESS FISHERIES TAX	9,022	2,000	5,278	5,000	3,000	150.0%
4220 COMMUNITY ASSISTANCE PROGRAM	427,837	301,475	477,824	302,519	1,044	0.3%
4221 PERS ON BEHALF PAYMENTS	136,466	146,000	146,000	148,000	2,000	1.4%
4245 FEDERAL REVENUE - PILT	1,371,795	1,200,000	1,200,000	1,200,000	0	0.0%
4397 FTA CARES TRANSIT GRANT	562,074	326,000	326,000	0	(326,000)	(100.0%)
4461 FEDERAL REVENUE - ARPA	4,466,252	4,126,200	4,126,200	0	(4,126,200)	(100.0%)
REVENUE FROM OTHER GOVTS	7,621,909	6,437,910	6,870,477	2,164,755	(4,273,155)	(66.4%)
4305 INTEREST INCOME	205,802	35,000	300,000	350,000	315,000	900.0%
4306 UNREALIZED GAINS (LOSSES)	(547,874)	0	0	0	0	0.0%
INVESTMENT INCOME	(342,072)	35,000	300,000	350,000	315,000	900.0%
4110 NSF FEES	120	30	322	500	470	1,566.7%
4115 REGISTRATION FEES	4,040	3,600	3,565	3,500	(100)	(2.8%)
4120 MARIJUANA APPLICATION REVIEW	1,500	3,500	0	3,500	0	0.0%
4315 ASSESSMENT FEES	2,490	1,000	322	500	(500)	(50.0%)
4316 ASSEMBLY REVENUE	0	500	0	500	0	0.0%
4317 CLERK REVENUE	3,726	4,000	3,598	4,000	0	0.0%
4325 PLANNING & ZONING FEES	2,924	2,500	1,500	1,500	(1,000)	(40.0%)
4335 ANIMAL PROTECTION FEES	48,654	40,000	35,000	40,000	0	0.0%
4340 VENDOR COMMISSION FEES	18,368	15,000	10,668	15,000	0	0.0%
4342 JUNK VEHICLE FEES	80,000	80,000	80,000	80,000	0	0.0%
4345 TRANSIT MECHANIC FEES	1,864	2,500	3,016	2,500	0	0.0%
4353 PROCESS SERVICE FEES	420	1,000	1,068	1,000	0	0.0%
4355 SMALL CLAIMS FEES	5	0	0	0	0	0.0%
4359 B/P FAILURE TO FILE FEE	6,563	3,500	4,590	3,500	0	0.0%
4360 CITATIONS/VIOLATIONS/FINES	4,620	3,500	980	1,500	(2,000)	(57.1%)
4365 CONTRIB FROM PRIVATE SOURCES	27	0	0	0	0	0.0%
ANNUAL SERVICE AREA FEE						
4380 RECREATION FEES	1,038,947	900,000	1,100,000	1,100,000	200,000	22.2%
4390 MISCELLANEOUS REVENUE	7,986	1,500	706	17,000	15,500	1,033.3%
4391 TRANSIT TRAVEL REIMBURSEMENT (RTAP)	0	16,800	22,184	30,000	13,200	78.6%
4393 TRANSIT FARE REVENUE	249,618	203,000	250,000	310,000	107,000	52.7%
4394 TRANSIT OPERATING GRANT	1,026,177	1,400,000	1,400,000	2,827,056	1,427,056	101.9%
4590 ANNUAL FIELD REVENUE	0	0	14,814	10,000	10,000	0.0%
SERVICE FEES	2,498,048	2,681,930	2,932,333	4,451,556	1,769,626	66.0%
4415 TRANSFERS IN - REC CIP	363,200	481,000	481,000	556,000	75,000	15.6%
4416 TRANSFERS IN - LAND TRUST	231,525	235,000	135,515	147,258	(87,742)	(37.3%)
4430 ADMIN FEES - SERVICE AREAS	194,826	367,512	367,513	298,442	(69,070)	(18.8%)
4440 TRANSFERS IN - CPV FUND	1,038,310	1,038,310	1,038,310	1,858,099	819,789	79.0%
4458 TRANSFER IN - LOCAL EDUCATION FUND	113,445	113,445	113,445	186,000	72,555	64.0%
4460 ADMIN FEES - LAND TRUST	18,865	29,848	32,848	26,116	(3,732)	(12.5%)
4470 ADMIN FEES - AIRPORT	246,589	399,859	399,859	309,158	(90,700)	(22.7%)
4480 ADMIN FEES - WASTEWATER	85,483	63,975	63,975	64,987	1,012	1.6%
4490 ADMIN FEES - CPV FUND	78,155	0	0	0	0	0.0%
INTERFUND TRANSFERS	2,370,398	2,728,949	2,632,465	3,446,061	717,112	26.3%
TOTAL REVENUES	20,517,645	20,377,979	21,448,858	19,666,408	(711,571)	(3.5%)
5100 EMPLOYEE WAGES	6,031,457	6,514,751	6,329,707	7,014,203	499,452	7.7%
5110 OVERTIME PAY	107,928	72,900	116,844	81,900	9,000	12.3%
5120 TEMPORARY PAY	607,019	754,900	678,278	991,020	236,120	31.3%
5140 BOROUGH ASSEMBLY FEES	57,450	74,925	71,000	74,925	0	0.0%
5150 PLANNING COMMISSION FEES	3,475	4,500	4,000	5,200	700	15.6%
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	0	17,000	28,000	28,500	11,500	67.6%
5200 TAXES BENEFITS	4,802,470	5,403,656	5,088,482	6,009,141	605,485	11.2%
5300 TRAVEL & TRAINING	82,763	149,613	124,023	220,968	71,355	47.7%
5301 BOROUGH BUSINESS TRAVEL	47,516	58,396	52,400	59,380	984	1.7%
5305 EMPLOYEE EDUCATION	5,600	5,000	5,000	5,000	0	0.0%
5400 UNIFORM ALLOWANCE	5,448	9,430	11,200	12,700	3,270	34.7%
6010 SUPPLIES	31,362	33,450	32,450	39,300	5,850	17.5%
6011 OPERATING SUPPLIES	158,500	167,300	169,400	185,550	18,250	10.9%
6015 BOOKS & SOFTWARE	298,034	297,432	324,816	431,384	133,952	45.0%
6020 DUES & PUBLICATIONS	62,238	53,219	53,014	57,714	4,495	8.4%
6021 DATA SERVICES	71,632	162,880	152,281	162,880	0	0.0%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101 - GENERAL FUND

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6030 PUBLISHING EXPENSE	30,108	46,632	73,260	54,650	8,018	17.2%
6031 RECORDING FEES/TITLE REPORTS	1,621	7,000	5,900	6,500	(500)	(7.1%)
6032 BANKING FEES	293,019	238,500	347,500	345,500	107,000	44.9%
6033 COURT FILING FEES	851	1,300	1,600	1,600	300	23.1%
6034 PROCESS SERVICE / SKIP TRACING	2,009	5,100	15,100	15,100	10,000	196.1%
6040 COMMUNITY PROMOTION	14,562	21,500	19,700	25,200	3,700	17.2%
6045 MEETING/TRAINING FOOD	1,844	2,200	1,900	2,200	0	0.0%
6050 BOROUGH ADVOCACY	48,000	50,500	49,500	50,500	0	0.0%
6060 RENTALS	16,458	89,850	66,420	45,340	(44,510)	(49.5%)
6070 POSTAGE EXPENSE	33,707	32,050	29,558	31,460	(590)	(1.8%)
6080 PROFESSIONAL SERVICES	359,094	370,160	381,817	477,743	107,583	29.1%
6081 PROF SERVICES - LITIGATION	27,003	5,000	1,001	5,000	0	0.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	4,130	3,500	3,500	3,500	0	0.0%
6085 LICENSES/FEES/PERMITS	2,026	3,170	2,675	4,420	1,250	39.4%
6090 CONTRACTUAL SERVICES	1,057,587	1,473,794	1,459,183	1,747,582	273,788	18.6%
6100 INSURANCE	127,599	146,574	176,955	164,363	17,789	12.1%
6110 MEDICAL EXPENSE	1,315	2,340	2,250	2,340	0	0.0%
6150 FINES & PENALTIES	106	0	78	100	100	0.0%
6205 EXCESS LIABILITY INSURANCE	299,231	228,342	366,205	246,610	18,268	8.0%
6220 WORKERS COMP INSURANCE	218,052	220,000	247,398	247,398	27,398	12.5%
6221 WORKERS COMP ALLOCATION	(217,882)	(220,000)	(247,398)	(247,398)	(27,398)	12.5%
6230 UNEMPLOYMENT INSURANCE (ESD)	2,873	0	0	0	0	0.0%
6231 UNEMPLOYMENT INSURANCE ALLOC	(2,873)	0	0	0	0	0.0%
PENSION	1,746,243	2,125,408	1,799,096	1,799,096	(326,312)	(15.4%)
6241 PENSION ALLOCATION	(1,748,926)	(2,125,408)	(1,799,096)	(1,799,096)	326,312	(15.4%)
6242 PENSION ALLOCATION - IBEW	(2,264)	0	0	0	0	0.0%
6310 ELECTRICITY	197,818	210,465	206,500	222,200	11,735	5.6%
6312 ELECTRICITY - STREET LIGHTS	1,499	0	965	1,000	1,000	0.0%
6320 WATER	36,245	37,226	35,878	37,505	279	0.7%
6330 TELEPHONE	45,310	42,130	40,047	41,310	(820)	(1.9%)
6331 LONG DISTANCE	843	2,075	1,392	1,895	(180)	(8.7%)
6340 SEWER	29,342	33,130	29,795	29,795	(3,335)	(10.1%)
6350 LANDFILL FEES	13,699	18,200	19,600	19,772	1,572	8.6%
6360 UTILITES	3,678	1,725	4,600	5,600	3,875	224.6%
6370 MILEAGE REIMBURSEMENT	247	650	600	550	(100)	(15.4%)
6420 FIELD MAINTENANCE	12,179	32,000	32,000	37,000	5,000	15.6%
6421 PARKS MAINTENANCE	6,643	9,000	9,000	9,000	0	0.0%
6430 BUILDING MAINTENANCE	109,957	119,400	116,500	160,160	40,760	34.1%
6431 HEATING FUEL	254,138	271,200	185,700	211,000	(60,200)	(22.2%)
6450 EQUIPMENT MAINTENANCE	5,197	9,050	79,400	11,500	2,450	27.1%
6460 VEHICLE MAINTENANCE	167,395	206,150	170,010	205,850	(300)	(0.1%)
6461 VEHICLE FUEL & OIL	284,136	273,300	244,100	333,300	60,000	22.0%
6525 SMALL EQUIPMENT PURCHASES	139,254	82,230	88,802	120,850	38,620	47.0%
6530 EQUIPMENT PURCHASE	195,657	149,104	134,848	202,520	53,416	35.8%
6540 CAPITAL IMPROVEMENTS	215,931	1,671,219	275,931	1,372,339	(298,880)	(17.9%)
OPERATING EXPENSES	16,407,552	19,675,117	17,920,665	21,632,619	1,957,501	9.9%
6600 TRANSFERS OUT - DEBT SERVICE	0	2,465,000	2,465,000	0	(2,465,000)	(100.0%)
6603 TRANSFERS OUT - MEDIVACS	5,500	5,500	5,500	0	(5,500)	(100.0%)
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	896,702	0	(185,604)	(100.0%)
6622 TRANSFERS OUT - CONSTRUCTION FUND	7,000,000	3,400,000	3,400,000	0	(3,400,000)	(100.0%)
6650 TRANSFERS OUT - RENT	231,524	135,513	132,483	136,843	1,330	1.0%
NON OPERATING EXPENSES	7,434,883	6,203,872	6,911,940	149,098	(6,054,774)	(97.6%)
TOTAL APPROPRIATIONS	23,842,435	25,878,989	24,832,605	21,781,717	(4,097,273)	(15.8%)
NET EXCESS REV OVER (UNDER) APP	(3,324,790)	(5,501,011)	(3,383,747)	(2,115,309)	3,385,702	(61.5%)
ENDING FUND BALANCE	14,988,730	9,487,719	11,604,983	9,489,674	1,955	0.0%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-11-000 - MAYOR & ASSEMBLY

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5140 BOROUGH ASSEMBLY FEES	57,450	74,925	71,000	74,925	0	0.0%
5200 TAXES/BENEFITS	4,679	4,212	5,065	4,212	0	0.0%
5300 TRAVEL & TRAINING	2,055	3,536	1,809	9,000	5,464	154.5%
5301 BOROUGH BUSINESS TRAVEL	26,563	32,496	28,500	32,380	(116)	(0.4%)
6010 SUPPLIES	4,139	400	400	400	0	0.0%
6020 DUES & PUBLICATIONS	19,865	19,944	20,226	19,944	0	0.0%
6021 DATA SERVICES	1,944	2,880	2,281	2,880	0	0.0%
6040 COMMUNITY PROMOTION	13,953	18,000	18,000	22,200	4,200	23.3%
6045 MEETING/TRAINING FOOD	1,158	1,200	1,200	1,200	0	0.0%
6050 BOROUGH ADVOCACY	0	2,500	1,500	2,500	0	0.0%
6090 CONTRACTUAL SERVICES	3,533	7,522	3,240	6,166	(1,356)	(18.0%)
6330 TELEPHONE	760	0	0	0	0	0.0%
6331 LONG DISTANCE	1	0	0	0	0	0.0%
OPERATING EXPENSES	136,101	167,615	153,221	175,807	8,192	4.9%
6650 TRANSFERS OUT - RENT	45,266	25,716	25,716	19,788	(5,928)	(23.1%)
NON OPERATING EXPENSES	45,266	25,716	25,716	19,788	(5,928)	(23.1%)
TOTAL APPROPRIATIONS	181,367	193,331	178,937	195,595	2,264	1.2%

KETCHIKAN GATEWAY BOROUGH
FY 2025
101-11-000 - MAYOR & ASSEMBLY

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5140 BOROUGH ASSEMBLY FEES	57,450	74,925	71,000	74,925	0	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[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	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5200 TAXES/BENEFITS	4,679	4,212	5,065	4,212	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5300 TRAVEL & TRAINING	2,055	3,536	1,809	9,000	5,464	154.5%

[Entity] - Budget Detail Desc.	Note	Total
[101-11-000] - AML Conference/NEO Training - Anchorage	2 newly elected Assembly members	5,000
[101-11-000] - NACo Leadership Academy - online	2 Assembly members	4,000
Total		9,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5301 BOROUGH BUSINESS TRAVEL	26,563	32,496	28,500	32,380	(116)	(0.4%)

[Entity] - Budget Detail Desc.	Note	Total
[101-11-000] - NACo Annual Conference - Tampa	Mayor	4,000
[101-11-000] - AML/ACoM Summer Mtg - Kodiak	Mayor	3,200
[101-11-000] - SE Conference - Ketchikan (registration only)	Mayor + 3 Members	1,580
[101-11-000] - AML Annual Conference - Anchorage	Mayor + 1 Member	4,000
[101-11-000] - SE Conference Midsession Summit - Juneau	1 Member	2,100
[101-11-000] - AML Legislative Conference - Juneau	Mayor + 2 Members	5,800
[101-11-000] - NACo Legislative Conference/Federal Advocacy - Wa DC	Mayor + 2 Members	9,800
[101-11-000] - Spring Advocacy - Juneau	Mayor	1,900
Total		32,380

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	4,139	400	400	400	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6020 DUES & PUBLICATIONS	19,865	19,944	20,226	19,944	0	0.0%

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

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6021 DATA SERVICES	1,944	2,880	2,281	2,880	0	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-11-000] - Assembly iPad data plans	6 @ \$40/mo	2,880
Total		2,880

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6040 COMMUNITY PROMOTION	13,953	18,000	18,000	22,200	4,200	23.3%

[Entity] - Budget Detail Desc.	Note	Total
[101-11-000] - Voter Information Pamphlet	October election	7,200
[101-11-000] - July 4 Fireworks	Community fireworks	4,000
[101-11-000] - Artwork for White Cliff	Hallways and Chambers	5,000
[101-11-000] - Commemorative Items	White Cliff Dedication Plaque	1,000
[101-11-000] - SE Conference	Host Expenses	5,000
Total		22,200

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-11-000 - MAYOR & ASSEMBLY

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6045 MEETING/TRAINING FOOD	1,158	1,200	1,200	1,200	0	0.0%
[Entity] - Budget Detail Desc.	Note					
	Total					
[101-11-000] - Annual policy session		500				
[101-11-000] - Assembly meetings		700				
Total		1,200				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6050 BOROUGH ADVOCACY	0	2,500	1,500	2,500	0	0.0%
[Entity] - Budget Detail Desc.	Note					
	Total					
[101-11-000] - Legislative Fly-In		2,500				
Total		2,500				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	3,533	7,522	3,240	6,166	(1,356)	(18.0%)
[Entity] - Budget Detail Desc.	Note					
	Total					
[101-11-000] - Janitorial		6,166				
Total		6,166				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6330 TELEPHONE	760	0	0	0	0	0.0%
6331 LONG DISTANCE	1	0	0	0	0	0.0%
OPERATING EXPENSES	136,101	167,615	153,221	175,807	8,192	4.9%
6650 TRANSFERS OUT - RENT	45,266	25,716	25,716	19,788	(5,928)	(23.1%)
NON OPERATING EXPENSES	45,266	25,716	25,716	19,788	(5,928)	(23.1%)
TOTAL APPROPRIATIONS	181,367	193,331	178,937	195,595	2,264	1.2%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-12-000 - MANAGER'S OFFICE

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	633,578	669,960	669,960	710,994	41,035	6.1%
5110 OVERTIME PAY	0	500	250	500	0	0.0%
5200 TAXES/BENEFITS	420,352	495,467	495,467	526,737	31,270	6.3%
5300 TRAVEL & TRAINING	2,634	5,650	5,120	5,000	(650)	(11.5%)
5301 BOROUGH BUSINESS TRAVEL	20,952	23,900	23,900	25,000	1,100	4.6%
5305 EMPLOYEE EDUCATION	5,600	5,000	5,000	5,000	0	0.0%
6010 SUPPLIES	1,731	1,000	1,000	1,000	0	0.0%
6015 BOOKS & SOFTWARE	24,980	7,000	7,000	7,500	500	7.1%
6020 DUES & PUBLICATIONS	4,752	6,287	5,832	6,332	45	0.7%
6030 PUBLISHING EXPENSE	2,427	3,500	3,500	3,500	0	0.0%
6050 BOROUGH ADVOCACY	48,000	48,000	48,000	48,000	0	0.0%
6070 POSTAGE EXPENSE	161	250	250	250	0	0.0%
6080 PROFESSIONAL SERVICES	3,352	1,000	1,000	2,000	1,000	100.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	4,130	3,500	3,500	3,500	0	0.0%
6090 CONTRACTUAL SERVICES	16,952	124,462	124,462	88,960	(35,502)	(28.5%)
6330 TELEPHONE	2,777	3,200	3,200	3,200	0	0.0%
6331 LONG DISTANCE	59	150	150	150	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	785	500	500	500	0	0.0%
OPERATING EXPENSES	1,193,223	1,399,325	1,398,091	1,438,123	38,798	2.8%
6650 TRANSFERS OUT - RENT	26,314	14,949	15,000	12,709	(2,240)	(15.0%)
NON OPERATING EXPENSES	26,314	14,949	15,000	12,709	(2,240)	(15.0%)
TOTAL APPROPRIATIONS	1,219,537	1,414,274	1,413,091	1,450,832	36,558	2.6%

KETCHIKAN GATEWAY BOROUGH
FY 2025
101-12-000 - MANAGER'S OFFICE

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	633,578	669,960	669,960	710,994	41,035	6.1%
5110 OVERTIME PAY	0	500	250	500	0	0.0%
5200 TAXES/BENEFITS	420,352	495,467	495,467	526,737	31,270	6.3%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5300 TRAVEL & TRAINING	2,634	5,650	5,120	5,000	(650)	(11.5%)
[Entity] - Budget Detail Desc.	Note	Total				
[101-12-000] - NHRMA Conference	2 people	5,000				
Total		5,000				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5301 BOROUGH BUSINESS TRAVEL	20,952	23,900	23,900	25,000	1,100	4.6%
[Entity] - Budget Detail Desc.	Note	Total				
[101-12-000] - AML Summer Conference	1 person	3,800				
[101-12-000] - Seagriculture Conference	1 person	650				
[101-12-000] - ICMA Annual Conference	1 person	4,200				
[101-12-000] - AML Annual Conference	2 people	5,250				
[101-12-000] - SE Conference Annual Meeting	2 people	800				
[101-12-000] - AML Winter Legis. Conference	2 people	4,400				
[101-12-000] - SE Conf. Mid Session Summit	1 person	2,400				
[101-12-000] - NACo Legis. Conference	1 person	3,500				
Total		25,000				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5305 EMPLOYEE EDUCATION	5,600	5,000	5,000	5,000	0	0.0%
6010 SUPPLIES	1,731	1,000	1,000	1,000	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6015 BOOKS & SOFTWARE	24,980	7,000	7,000	7,500	500	7.1%
[Entity] - Budget Detail Desc.	Note	Total				
[101-12-000] - NeoGov		7,500				
Total		7,500				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6020 DUES & PUBLICATIONS	4,752	6,287	5,832	6,332	45	0.7%
[Entity] - Budget Detail Desc.	Note	Total				
[101-12-000] - Int'l Econ. Dev. Council	Dues	455				
[101-12-000] - Ketchikan Daily News	Annual Subscription	177				
[101-12-000] - AMMA/AML	Dues	200				
[101-12-000] - ICMA	Dues	2,200				
[101-12-000] - Chamber of Commerce	Dues	1,600				
[101-12-000] - TSS	Consortium Membership	600				
[101-12-000] - SHRM	Dues	600				
[101-12-000] - Survey Monkey	Membership	500				
Total		6,332				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6030 PUBLISHING EXPENSE	2,427	3,500	3,500	3,500	0	0.0%
6050 BOROUGH ADVOCACY	48,000	48,000	48,000	48,000	0	0.0%
6070 POSTAGE EXPENSE	161	250	250	250	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6080 PROFESSIONAL SERVICES	3,352	1,000	1,000	2,000	1,000	100.0%
[Entity] - Budget Detail Desc.	Note	Total				
[101-12-000] - Comp Plan Maintenance Review		2,000				
Total		2,000				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6082 EMPLOYEE RETENTION/ RECRUITMENT	4,130	3,500	3,500	3,500	0	0.0%

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 101-12-000 - MANAGER'S OFFICE

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	16,952	124,462	124,462	88,960	(35,502)	(28.5%)

[Entity] - Budget Detail Desc.	Note	Total
[101-12-000] - Janitorial		3,960
[101-12-000] - SE Conf.		25,000
[101-12-000] - UAS Testing Center		60,000
Total		88,960

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6330 TELEPHONE	2,777	3,200	3,200	3,200	0	0.0%
6331 LONG DISTANCE	59	150	150	150	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	785	500	500	500	0	0.0%
OPERATING EXPENSES	1,193,223	1,399,325	1,398,091	1,438,123	38,798	2.8%
6650 TRANSFERS OUT - RENT	26,314	14,949	15,000	12,709	(2,240)	(15.0%)
NON OPERATING EXPENSES	26,314	14,949	15,000	12,709	(2,240)	(15.0%)
TOTAL APPROPRIATIONS	1,219,537	1,414,274	1,413,091	1,450,832	36,558	2.6%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-13-000 - CLERK'S OFFICE

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	278,550	297,825	297,825	310,574	12,749	4.3%
5110 OVERTIME PAY	1,037	900	900	900	0	0.0%
5120 TEMPORARY PAY	14,113	14,000	14,108	15,000	1,000	7.1%
5200 TAXES/BENEFITS	207,203	233,110	223,110	247,054	13,943	6.0%
5300 TRAVEL & TRAINING	8,853	13,122	13,000	13,395	273	2.1%
6010 SUPPLIES	3,535	7,250	7,250	8,100	850	11.7%
6020 DUES & PUBLICATIONS	1,371	1,008	1,241	2,033	1,025	101.7%
6030 PUBLISHING EXPENSE	15,381	13,400	15,060	15,300	1,900	14.2%
6060 RENTALS	15,920	15,840	15,920	15,840	0	0.0%
6070 POSTAGE EXPENSE	514	950	250	950	0	0.0%
6080 PROFESSIONAL SERVICES	13,590	12,660	4,457	14,243	1,583	12.5%
6090 CONTRACTUAL SERVICES	15,164	19,325	19,325	8,000	(11,325)	(58.6%)
6100 INSURANCE	876	1,008	1,274	1,129	121	12.0%
6330 TELEPHONE	124	125	115	125	0	0.0%
6331 LONG DISTANCE	79	75	102	75	0	0.0%
6370 MILEAGE REIMBURSEMENT	0	50	0	50	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	250	4,000	4,995	5,500	1,500	37.5%
OPERATING EXPENSES	576,562	634,648	618,932	658,267	23,619	3.7%
6650 TRANSFERS OUT - RENT	23,510	19,069	16,663	16,211	(2,858)	(15.0%)
NON OPERATING EXPENSES	23,510	19,069	16,663	16,211	(2,858)	(15.0%)
TOTAL APPROPRIATIONS	600,072	653,717	635,595	674,478	20,761	3.2%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-13-000 - CLERK'S OFFICE

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	278,550	297,825	297,825	310,574	12,749	4.3%
5110 OVERTIME PAY	1,037	900	900	900	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5120 TEMPORARY PAY	14,113	14,000	14,108	15,000	1,000	7.1%
[Entity] - Budget Detail Desc.	Note	Total				
[101-13-000] - Election officials	Precinct workers, canvass board	15,000				
Total		15,000				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5200 TAXES/BENEFITS	207,203	233,110	223,110	247,054	13,943	6.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5300 TRAVEL & TRAINING	8,853	13,122	13,000	13,395	273	2.1%
[Entity] - Budget Detail Desc.	Note	Total				
[101-13-000] - AAMC Conference - Anchorage	Clerk and Deputy	3,960				
[101-13-000] - Online Webinars for certifications	Clerk, Deputy, RM	500				
[101-13-000] - NW Clerks Institute - Washington	Deputy	1,955				
[101-13-000] - IIMC Conference or NW Clerks Institute	Clerk	3,300				
[101-13-000] - Laserfiche Conference - CA	Records Manager	3,230				
[101-13-000] - Government Social Media - Virtual	Records Manager	450				
Total		13,395				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	3,535	7,250	7,250	8,100	850	11.7%
[Entity] - Budget Detail Desc.	Note	Total				
[101-13-000] - Election Supplies	Registers, envelopes, signage	4,000				
[101-13-000] - Records Management	Storage boxes, archive materials	2,000				
[101-13-000] - General Supplies	Filing, proclamations	2,000				
[101-13-000] - Board of Ethics	Binders, archival paper	100				
Total		8,100				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6020 DUES & PUBLICATIONS	1,371	1,008	1,241	2,033	1,025	101.7%
[Entity] - Budget Detail Desc.	Note	Total				
[101-13-000] - International Institute of Municipal Clerks (IIMC)	Dues - clerk, deputy	310				
[101-13-000] - Facebook	Boosts, marketing, public information	500				
[101-13-000] - Alaska Assn Municipal Clerks (AAMC)	Dues - clerk, deputy, records manager	300				
[101-13-000] - National Assn Parliamentarians (NAP)	Dues - clerk	84				
[101-13-000] - Assn Records Managers	Dues - records manager	215				
[101-13-000] - Government Social Media	Dues - records manager	79				
[101-13-000] - Nagara	Dues - deputy, records manager	225				
[101-13-000] - Lexis Nexis	Alaska Statutes supplements	200				
[101-13-000] - Canva	Subscription Clerks Office	120				
Total		2,033				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6030 PUBLISHING EXPENSE	15,381	13,400	15,060	15,300	1,900	14.2%
[Entity] - Budget Detail Desc.	Note	Total				
[101-13-000] - Public hearing ads	Mandatory AS 29.25.020 and 29.71.800	1,800				
[101-13-000] - Election notices	Courtesy publications in newspaper	2,500				
[101-13-000] - Notice of upcoming meetings	Meeting notices - general	5,500				
[101-13-000] - Assembly agenda ads	Courtesy publications in newspaper	5,500				
Total		15,300				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6060 RENTALS	15,920	15,840	15,920	15,840	0	0.0%
[Entity] - Budget Detail Desc.	Note	Total				
[101-13-000] - Offsite records storage	\$1,320 per month	15,840				
Total		15,840				

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-13-000 - CLERK'S OFFICE

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6070 POSTAGE EXPENSE	514	950	250	950	0	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[101-13-000] - General postage		Property owner notifications, notices of decision	650			
[101-13-000] - Election postage		Absentee by-mail DOE materials	300			
Total			950			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6080 PROFESSIONAL SERVICES	13,590	12,660	4,457	14,243	1,583	12.5%
[Entity] - Budget Detail Desc.	Note		Total			
[101-13-000] - Election equipment and programming		Annual lease payment for ballot scanners	8,043			
[101-13-000] - Ballot stock and printing		October 2024 election	5,000			
[101-13-000] - Shredding services		Annual records destruction	300			
[101-13-000] - Microfilm services		Annual vital records program	900			
Total			14,243			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	15,164	19,325	19,325	8,000	(11,325)	(58.6%)
[Entity] - Budget Detail Desc.	Note		Total			
[101-13-000] - Borough code supplements		Codification and online services	5,000			
[101-13-000] - Borough code reviews		Legal and editorial reviews	3,000			
Total			8,000			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6100 INSURANCE	876	1,008	1,274	1,129	121	12.0%
[Entity] - Budget Detail Desc.	Note		Total			
[101-13-000] - Property insurance		Offsite records center	1,129			
Total			1,129			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6330 TELEPHONE	124	125	115	125	0	0.0%
6331 LONG DISTANCE	79	75	102	75	0	0.0%
6370 MILEAGE REIMBURSEMENT	0	50	0	50	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6525 SMALL EQUIPMENT PURCHASES	250	4,000	4,995	5,500	1,500	37.5%
[Entity] - Budget Detail Desc.	Note		Total			
[101-13-000] - ADA Voting Equipment		October election	5,000			
[101-13-000] - Small equipment		Label makers, etc	500			
Total			5,500			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	576,562	634,648	618,932	658,267	23,619	3.7%
6650 TRANSFERS OUT - RENT	23,510	19,069	16,663	16,211	(2,858)	(15.0%)
NON OPERATING EXPENSES	23,510	19,069	16,663	16,211	(2,858)	(15.0%)
TOTAL APPROPRIATIONS	600,072	653,717	635,595	674,478	20,761	3.2%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-14-000 - LAW

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	250,894	261,936	261,936	271,946	10,010	3.8%
5120 TEMPORARY PAY	0	1,500	1,500	3,000	1,500	100.0%
5200 TAXES/BENEFITS	160,623	178,579	178,579	188,276	9,697	5.4%
5300 TRAVEL & TRAINING	3,697	6,055	7,500	6,500	445	7.3%
5301 BOROUGH BUSINESS TRAVEL	0	2,000	0	2,000	0	0.0%
6010 SUPPLIES	27	450	200	500	50	11.1%
6011 OPERATING SUPPLIES	0	250	250	500	250	100.0%
6015 BOOKS & SOFTWARE	9,024	7,816	7,816	10,000	2,184	27.9%
6020 DUES & PUBLICATIONS	2,103	1,240	1,240	2,000	760	61.3%
6031 RECORDING FEES/TITLE REPORTS	0	350	50	350	0	0.0%
6070 POSTAGE EXPENSE	12	50	100	60	10	20.0%
6080 PROFESSIONAL SERVICES	0	1,500	0	1,500	0	0.0%
6081 PROF SERVICES - LITIGATION	27,003	5,000	1,001	5,000	0	0.0%
6090 CONTRACTUAL SERVICES	806	1,766	400	1,599	(167)	(9.5%)
6330 TELEPHONE	201	90	50	90	0	0.0%
6331 LONG DISTANCE	32	100	30	100	0	0.0%
OPERATING EXPENSES	454,422	468,682	460,652	493,421	24,739	5.3%
6650 TRANSFERS OUT - RENT	10,626	6,037	5,684	5,132	(905)	(15.0%)
NON OPERATING EXPENSES	10,626	6,037	5,684	5,132	(905)	(15.0%)
TOTAL APPROPRIATIONS	465,048	474,719	466,336	498,553	23,834	5.0%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-14-000 - LAW

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	250,894	261,936	261,936	271,946	10,010	3.8%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5120 TEMPORARY PAY	0	1,500	1,500	3,000	1,500	100.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-14-000] - Intern		3,000
Total		3,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5200 TAXES/BENEFITS	160,623	178,579	178,579	188,276	9,697	5.4%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5300 TRAVEL & TRAINING	3,697	6,055	7,500	6,500	445	7.3%

[Entity] - Budget Detail Desc.	Note	Total
[101-14-000] - Paralegal CLE Conference	Louisville, KY	3,500
[101-14-000] - AML-Atmny CLE	Anchorage, AK	3,000
Total		6,500

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5301 BOROUGH BUSINESS TRAVEL	0	2,000	0	2,000	0	0.0%
6010 SUPPLIES	27	450	200	500	50	11.1%
6011 OPERATING SUPPLIES	0	250	250	500	250	100.0%
6015 BOOKS & SOFTWARE	9,024	7,816	7,816	10,000	2,184	27.9%
6020 DUES & PUBLICATIONS	2,103	1,240	1,240	2,000	760	61.3%
6031 RECORDING FEES/TITLE REPORTS	0	350	50	350	0	0.0%
6070 POSTAGE EXPENSE	12	50	100	60	10	20.0%
6080 PROFESSIONAL SERVICES	0	1,500	0	1,500	0	0.0%
6081 PROF SERVICES - LITIGATION	27,003	5,000	1,001	5,000	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	806	1,766	400	1,599	(167)	(9.5%)

[Entity] - Budget Detail Desc.	Note	Total
[101-14-000] - Janitorial		1,599
Total		1,599

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6330 TELEPHONE	201	90	50	90	0	0.0%
6331 LONG DISTANCE	32	100	30	100	0	0.0%
OPERATING EXPENSES	454,422	468,682	460,652	493,421	24,739	5.3%
6650 TRANSFERS OUT - RENT	10,626	6,037	5,684	5,132	(905)	(15.0%)
NON OPERATING EXPENSES	10,626	6,037	5,684	5,132	(905)	(15.0%)
TOTAL APPROPRIATIONS	465,048	474,719	466,336	498,553	23,834	5.0%

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 101-15-000 - EMERGENCY MANAGEMENT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5120 TEMPORARY PAY	0	0	0	25,000	25,000	0.0%
5300 TRAVEL & TRAINING	0	0	0	21,000	21,000	0.0%
6010 SUPPLIES	0	0	0	3,000	3,000	0.0%
6011 OPERATING SUPPLIES	0	0	0	6,000	6,000	0.0%
6020 DUES & PUBLICATIONS	0	0	0	350	350	0.0%
6070 POSTAGE EXPENSE	0	0	0	200	200	0.0%
6090 CONTRACTUAL SERVICES	0	0	0	75,609	75,609	0.0%
6430 BUILDING MAINTENANCE	0	0	0	8,000	8,000	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	0	0	11,000	11,000	0.0%
6530 EQUIPMENT PURCHASE	0	0	0	30,000	30,000	0.0%
OPERATING EXPENSES	0	0	0	180,159	180,159	0.0%
6650 TRANSFERS OUT - RENT	0	0	0	9,174	9,174	0.0%
NON OPERATING EXPENSES	0	0	0	9,174	9,174	0.0%
TOTAL APPROPRIATIONS	0	0	0	189,333	189,333	0.0%

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 101-15-000 - EMERGENCY MANAGEMENT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5120 TEMPORARY PAY	0	0	0	25,000	25,000	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-15-000] - Salary Placeholder		25,000
Total		25,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5300 TRAVEL & TRAINING	0	0	0	21,000	21,000	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-15-000] - Public Outreach Program		6,000
[101-15-000] - Manager Training		10,000
[101-15-000] - Preparedness Conference		3,000
[101-15-000] - Employee Training		2,000
Total		21,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	0	0	0	3,000	3,000	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-15-000] - Office Supplies		3,000
Total		3,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6011 OPERATING SUPPLIES	0	0	0	6,000	6,000	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-15-000] - EOC Equipment		6,000
Total		6,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6020 DUES & PUBLICATIONS	0	0	0	350	350	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-15-000] - Emergency Managers Association		350
Total		350

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6070 POSTAGE EXPENSE	0	0	0	200	200	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	0	0	0	75,609	75,609	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-15-000] - Janitorial		2,859
[101-15-000] - Katmai Services		46,000
[101-15-000] - Shared Maintenance Cost for Emergency Broadcast Repeater at High Mountain		10,000
[101-15-000] - Nixle		750
[101-15-000] - All Hazards Mitigation Plan		16,000
Total		75,609

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6430 BUILDING MAINTENANCE	0	0	0	8,000	8,000	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-15-000] - IT Build Out - Wiring/Cables		8,000
Total		8,000

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 101-15-000 - EMERGENCY MANAGEMENT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6525 SMALL EQUIPMENT PURCHASES	0	0	0	11,000	11,000	0.0%
[Entity] - Budget Detail Desc.	<i>Note</i> Total					
[101-15-000] - 2 Printers	6,000					
[101-15-000] - 3 White Boards	1,500					
[101-15-000] - 2 TV w/ Rolling Stands	3,500					
Total	11,000					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6530 EQUIPMENT PURCHASE	0	0	0	30,000	30,000	0.0%
[Entity] - Budget Detail Desc.	<i>Note</i> Total					
[101-15-000] - Furnishings for an Emergency Operation Center	20,000					
[101-15-000] - Smart Screens (2)	10,000					
Total	30,000					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	0	0	0	180,159	180,159	0.0%
6650 TRANSFERS OUT - RENT	0	0	0	9,174	9,174	0.0%
NON OPERATING EXPENSES	0	0	0	9,174	9,174	0.0%
TOTAL APPROPRIATIONS	0	0	0	189,333	189,333	0.0%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-21-000 - FINANCE

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	694,002	850,372	702,000	778,944	(71,427)	(8.4%)
5110 OVERTIME PAY	461	1,500	3,000	1,500	0	0.0%
5120 TEMPORARY PAY	0	0	0	10,000	10,000	0.0%
5200 TAXES/BENEFITS	572,869	724,860	554,000	684,865	(39,995)	(5.5%)
5300 TRAVEL & TRAINING	10,157	15,200	20,000	19,300	4,100	27.0%
6010 SUPPLIES	5,305	7,500	10,000	10,000	2,500	33.3%
6015 BOOKS & SOFTWARE	37,588	37,256	75,000	150,994	113,738	305.3%
6020 DUES & PUBLICATIONS	14,073	2,975	2,975	3,275	300	10.1%
6030 PUBLISHING EXPENSE	285	10,500	30,000	15,000	4,500	42.9%
6031 RECORDING FEES/TITLE REPORTS	1,016	4,450	4,450	4,450	0	0.0%
6032 BANKING FEES	268,922	225,000	330,000	325,000	100,000	44.4%
6033 COURT FILING FEES	786	1,200	1,500	1,500	300	25.0%
6034 PROCESS SERVICE / SKIP TRACING	2,009	5,000	15,000	15,000	10,000	200.0%
6070 POSTAGE EXPENSE	23,302	17,000	17,000	17,000	0	0.0%
6080 PROFESSIONAL SERVICES	152,890	100,000	193,000	170,000	70,000	70.0%
6090 CONTRACTUAL SERVICES	31,992	31,573	60,000	39,500	7,927	25.1%
6150 FINES & PENALTIES	104	0	78	100	100	0.0%
6330 TELEPHONE	1,467	1,750	1,000	1,000	(750)	(42.9%)
6331 LONG DISTANCE	240	200	200	200	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	92	250	1,107	2,000	1,750	700.0%
OPERATING EXPENSES	1,817,557	2,036,585	2,020,310	2,249,628	213,042	10.5%
6650 TRANSFERS OUT - RENT	36,546	20,762	20,762	17,650	(3,112)	(15.0%)
NON OPERATING EXPENSES	36,546	20,762	20,762	17,650	(3,112)	(15.0%)
TOTAL APPROPRIATIONS	1,854,103	2,057,347	2,041,072	2,267,278	209,930	10.2%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-21-000 - FINANCE

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	694,002	850,372	702,000	778,944	(71,427)	(8.4%)
5110 OVERTIME PAY	461	1,500	3,000	1,500	0	0.0%
5120 TEMPORARY PAY	0	0	0	10,000	10,000	0.0%
5200 TAXES/BENEFITS	572,869	724,860	554,000	684,865	(39,995)	(5.5%)

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5300 TRAVEL & TRAINING	10,157	15,200	20,000	19,300	4,100	27.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-21-000] - GFOA Fall Conference	Director, Controller, Accountant	9,000
[101-21-000] - OpenGov Conference	Procurement	3,200
[101-21-000] - GFOA Online Training	Staff	2,600
[101-21-000] - AML Conference	Director	3,000
[101-21-000] - AMA Online Training	Staff	1,500
Total		19,300

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	5,305	7,500	10,000	10,000	2,500	33.3%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6015 BOOKS & SOFTWARE	37,588	37,256	75,000	150,994	113,738	305.3%

[Entity] - Budget Detail Desc.	Note	Total
[101-21-000] - Annual FE Maintenance		23,000
[101-21-000] - Debt Book GASB Lease Program		10,500
[101-21-000] - Caselle Financial Software	\$4,955 per month	60,000
[101-21-000] - OpenGov	RFP Software	16,594
[101-21-000] - Gravity	CIP, Budget and ACFR Software	35,000
[101-21-000] - Omatic Software		2,200
[101-21-000] - Sage Fixed Assets Software		3,700
Total		150,994

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6020 DUES & PUBLICATIONS	14,073	2,975	2,975	3,275	300	10.1%

[Entity] - Budget Detail Desc.	Note	Total
[101-21-000] - Northern Credit Services		125
[101-21-000] - GFOA Dues	Director, Controller, Procurement, Accountant	600
[101-21-000] - Amazon Prime Membership	Allocated Annually Between Departments	1,300
[101-21-000] - Procurement	NIGP, NCMA, Grants.gov, AAAE	800
[101-21-000] - AMA Membership	Director	200
[101-21-000] - Aatrix	1099 eFiling Fee	100
[101-21-000] - Davies Barry	Notary Bonds	150
Total		3,275

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6030 PUBLISHING EXPENSE	285	10,500	30,000	15,000	4,500	42.9%
6031 RECORDING FEES/TITLE REPORTS	1,016	4,450	4,450	4,450	0	0.0%
6032 BANKING FEES	268,922	225,000	330,000	325,000	100,000	44.4%
6033 COURT FILING FEES	786	1,200	1,500	1,500	300	25.0%
6034 PROCESS SERVICE / SKIP TRACING	2,009	5,000	15,000	15,000	10,000	200.0%
6070 POSTAGE EXPENSE	23,302	17,000	17,000	17,000	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6080 PROFESSIONAL SERVICES	152,890	100,000	193,000	170,000	70,000	70.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-21-000] - Teuscher Walpole	Audit Services	100,000
[101-21-000] - BDO	Financial Services	70,000
Total		170,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	31,992	31,573	60,000	39,500	7,927	25.1%

[Entity] - Budget Detail Desc.	Note	Total
[101-21-000] - ADP Payroll Services		34,000
[101-21-000] - Janitorial Services		5,500
Total		39,500

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-21-000 - FINANCE

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6150 FINES & PENALTIES	104	0	78	100	100	0.0%
6330 TELEPHONE	1,467	1,750	1,000	1,000	(750)	(42.9%)
6331 LONG DISTANCE	240	200	200	200	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	92	250	1,107	2,000	1,750	700.0%
OPERATING EXPENSES	1,817,557	2,036,585	2,020,310	2,249,628	213,042	10.5%
6650 TRANSFERS OUT - RENT	36,546	20,762	20,762	17,650	(3,112)	(15.0%)
NON OPERATING EXPENSES	36,546	20,762	20,762	17,650	(3,112)	(15.0%)
TOTAL APPROPRIATIONS	1,854,103	2,057,347	2,041,072	2,267,278	209,930	10.2%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-22-000 - ASSESSMENT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	406,200	434,111	434,111	463,037	28,926	6.7%
5110 OVERTIME PAY	150	2,500	2,500	2,500	0	0.0%
5120 TEMPORARY PAY	0	0	0	28,000	28,000	0.0%
5200 TAXES/BENEFITS	335,279	375,748	375,748	402,984	27,236	7.2%
5300 TRAVEL & TRAINING	7,602	26,500	11,000	26,500	0	0.0%
6010 SUPPLIES	1,495	3,500	3,500	3,500	0	0.0%
6015 BOOKS & SOFTWARE	46,183	60,000	60,000	50,000	(10,000)	(16.7%)
6020 DUES & PUBLICATIONS	1,477	2,000	2,000	2,000	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	0	100	100	100	0	0.0%
6060 RENTALS	0	6,000	6,000	6,000	0	0.0%
6070 POSTAGE EXPENSE	3,990	6,000	6,000	6,000	0	0.0%
6080 PROFESSIONAL SERVICES	0	15,000	15,000	25,000	10,000	66.7%
6090 CONTRACTUAL SERVICES	2,002	12,863	12,863	16,724	3,861	30.0%
6100 INSURANCE	761	875	1,000	980	105	12.0%
6330 TELEPHONE	180	300	300	300	0	0.0%
6331 LONG DISTANCE	29	400	400	400	0	0.0%
6460 VEHICLE MAINTENANCE	174	2,000	2,000	2,000	0	0.0%
6461 VEHICLE FUEL & OIL	136	2,500	2,500	2,500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	286	1,500	1,500	2,000	500	33.3%
OPERATING EXPENSES	805,945	951,897	936,522	1,040,525	88,628	9.3%
6650 TRANSFERS OUT - RENT	25,657	14,576	14,576	12,391	(2,185)	(15.0%)
NON OPERATING EXPENSES	25,657	14,576	14,576	12,391	(2,185)	(15.0%)
TOTAL APPROPRIATIONS	831,602	966,473	951,098	1,052,916	86,443	8.9%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-22-000 - ASSESSMENT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	406,200	434,111	434,111	463,037	28,926	6.7%
5110 OVERTIME PAY	150	2,500	2,500	2,500	0	0.0%
5120 TEMPORARY PAY	0	0	0	28,000	28,000	0.0%
5200 TAXES/BENEFITS	335,279	375,748	375,748	402,984	27,236	7.2%
5300 TRAVEL & TRAINING	7,602	26,500	11,000	26,500	0	0.0%
6010 SUPPLIES	1,495	3,500	3,500	3,500	0	0.0%
6015 BOOKS & SOFTWARE	46,183	60,000	60,000	50,000	(10,000)	(16.7%)
6020 DUES & PUBLICATIONS	1,477	2,000	2,000	2,000	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	0	100	100	100	0	0.0%
6060 RENTALS	0	6,000	6,000	6,000	0	0.0%
6070 POSTAGE EXPENSE	3,990	6,000	6,000	6,000	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6080 PROFESSIONAL SERVICES	0	15,000	15,000	25,000	10,000	66.7%

[Entity] - Budget Detail Desc.	Note	Total
[101-22-000] - Transportation for Remote Appraisal Services & Aerial Photographs		25,000
Total		25,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	2,002	12,863	12,863	16,724	3,861	30.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-22-000] - Contractual Services		12,863
[101-22-000] - Janitorial		3,861
Total		16,724

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6100 INSURANCE	761	875	1,000	980	105	12.0%
6330 TELEPHONE	180	300	300	300	0	0.0%
6331 LONG DISTANCE	29	400	400	400	0	0.0%
6460 VEHICLE MAINTENANCE	174	2,000	2,000	2,000	0	0.0%
6461 VEHICLE FUEL & OIL	136	2,500	2,500	2,500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	286	1,500	1,500	2,000	500	33.3%
OPERATING EXPENSES	805,945	951,897	936,522	1,040,525	88,628	9.3%
6650 TRANSFERS OUT - RENT	25,657	14,576	14,576	12,391	(2,185)	(15.0%)
NON OPERATING EXPENSES	25,657	14,576	14,576	12,391	(2,185)	(15.0%)
TOTAL APPROPRIATIONS	831,602	966,473	951,098	1,052,916	86,443	8.9%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-25-000 - ANIMAL PROTECTION / CODE ENFORCEMENT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	343,887	298,195	280,000	364,742	66,548	22.3%
5110 OVERTIME PAY	14,005	20,000	20,000	20,000	0	0.0%
5120 TEMPORARY PAY	37,129	55,000	40,000	0	(55,000)	(100.0%)
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	0	17,000	25,000	25,000	8,000	47.1%
5200 TAXES/BENEFITS	256,778	277,493	277,493	358,809	81,317	29.3%
5400 UNIFORM ALLOWANCE	1,879	2,000	2,000	2,000	0	0.0%
6010 SUPPLIES	3,590	0	0	0	0	0.0%
6011 OPERATING SUPPLIES	13,975	20,000	20,000	25,000	5,000	25.0%
6030 PUBLISHING EXPENSE	0	500	500	500	0	0.0%
6032 BANKING FEES	1,624	1,500	1,500	1,500	0	0.0%
6033 COURT FILING FEES	65	100	100	100	0	0.0%
6034 PROCESS SERVICE / SKIP TRACING	0	100	100	100	0	0.0%
6040 COMMUNITY PROMOTION	0	500	500	500	0	0.0%
6070 POSTAGE EXPENSE	1,635	2,000	2,000	2,000	0	0.0%
6080 PROFESSIONAL SERVICES	61,449	80,000	100,000	100,000	20,000	25.0%
6090 CONTRACTUAL SERVICES	528	0	0	0	0	0.0%
6100 INSURANCE	3,192	3,671	5,000	4,112	441	12.0%
6110 MEDICAL EXPENSE	105	0	0	0	0	0.0%
6310 ELECTRICITY	4,308	5,000	5,000	6,000	1,000	20.0%
6320 WATER	802	800	800	800	0	0.0%
6330 TELEPHONE	4,409	4,000	4,000	4,000	0	0.0%
6331 LONG DISTANCE	3	0	0	0	0	0.0%
6340 SEWER	674	700	700	700	0	0.0%
6350 LANDFILL FEES	1,264	1,200	1,200	1,200	0	0.0%
6360 UTILITES	0	0	1,000	2,000	2,000	0.0%
6370 MILEAGE REIMBURSEMENT	247	600	600	500	(100)	(16.7%)
6430 BUILDING MAINTENANCE	1,557	9,000	9,000	29,000	20,000	222.2%
6431 HEATING FUEL	8,446	12,000	12,000	12,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	2,355	500	500	500	0	0.0%
6460 VEHICLE MAINTENANCE	2,864	6,000	9,000	7,000	1,000	16.7%
6461 VEHICLE FUEL & OIL	5,100	5,000	7,000	6,000	1,000	20.0%
6525 SMALL EQUIPMENT PURCHASES	3,414	2,500	2,500	2,500	0	0.0%
6530 EQUIPMENT PURCHASE	0	7,000	7,000	7,000	0	0.0%
OPERATING EXPENSES	775,284	832,358	834,493	983,563	151,205	18.2%
TOTAL APPROPRIATIONS	775,284	832,358	834,493	983,563	151,205	18.2%

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 101-25-000 - ANIMAL PROTECTION / CODE ENFORCEMENT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	343,887	298,195	280,000	364,742	66,548	22.3%
5110 OVERTIME PAY	14,005	20,000	20,000	20,000	0	0.0%
5120 TEMPORARY PAY	37,129	55,000	40,000	0	(55,000)	(100.0%)
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	0	17,000	25,000	25,000	8,000	47.1%
5200 TAXES/BENEFITS	256,778	277,493	277,493	358,809	81,317	29.3%
5400 UNIFORM ALLOWANCE	1,879	2,000	2,000	2,000	0	0.0%
6010 SUPPLIES	3,590	0	0	0	0	0.0%
6011 OPERATING SUPPLIES	13,975	20,000	20,000	25,000	5,000	25.0%
6030 PUBLISHING EXPENSE	0	500	500	500	0	0.0%
6032 BANKING FEES	1,624	1,500	1,500	1,500	0	0.0%
6033 COURT FILING FEES	65	100	100	100	0	0.0%
6034 PROCESS SERVICE / SKIP TRACING	0	100	100	100	0	0.0%
6040 COMMUNITY PROMOTION	0	500	500	500	0	0.0%
6070 POSTAGE EXPENSE	1,635	2,000	2,000	2,000	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6080 PROFESSIONAL SERVICES	61,449	80,000	100,000	100,000	20,000	25.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-25-000] - Veterinary Services		100,000
Total		100,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	528	0	0	0	0	0.0%
6100 INSURANCE	3,192	3,671	5,000	4,112	441	12.0%
6110 MEDICAL EXPENSE	105	0	0	0	0	0.0%
6310 ELECTRICITY	4,308	5,000	5,000	6,000	1,000	20.0%
6320 WATER	802	800	800	800	0	0.0%
6330 TELEPHONE	4,409	4,000	4,000	4,000	0	0.0%
6331 LONG DISTANCE	3	0	0	0	0	0.0%
6340 SEWER	674	700	700	700	0	0.0%
6350 LANDFILL FEES	1,264	1,200	1,200	1,200	0	0.0%
6360 UTILITIES	0	0	1,000	2,000	2,000	0.0%
6370 MILEAGE REIMBURSEMENT	247	600	600	500	(100)	(16.7%)
6430 BUILDING MAINTENANCE	1,557	9,000	9,000	29,000	20,000	222.2%
6431 HEATING FUEL	8,446	12,000	12,000	12,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	2,355	500	500	500	0	0.0%
6460 VEHICLE MAINTENANCE	2,864	6,000	9,000	7,000	1,000	16.7%
6461 VEHICLE FUEL & OIL	5,100	5,000	7,000	6,000	1,000	20.0%
6525 SMALL EQUIPMENT PURCHASES	3,414	2,500	2,500	2,500	0	0.0%
6530 EQUIPMENT PURCHASE	0	7,000	7,000	7,000	0	0.0%
OPERATING EXPENSES	775,284	832,358	834,493	983,563	151,205	18.2%
TOTAL APPROPRIATIONS	775,284	832,358	834,493	983,563	151,205	18.2%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-26-000 - RECREATION

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	931,029	997,599	1,020,000	1,057,357	59,759	6.0%
5110 OVERTIME PAY	7,683	6,500	6,500	6,500	0	0.0%
5120 TEMPORARY PAY	380,001	448,000	455,000	470,000	22,000	4.9%
5200 TAXES/BENEFITS	751,733	781,849	785,000	833,838	51,989	6.6%
5300 TRAVEL & TRAINING	149	7,000	8,700	31,748	24,748	353.5%
5400 UNIFORM ALLOWANCE	1,285	1,800	1,200	2,100	300	16.7%
6010 SUPPLIES	1,807	1,800	1,600	1,800	0	0.0%
6011 OPERATING SUPPLIES	116,504	111,550	113,550	116,550	5,000	4.5%
6020 DUES & PUBLICATIONS	11,521	12,100	13,500	16,850	4,750	39.3%
6030 PUBLISHING EXPENSE	9,288	10,432	9,200	9,400	(1,032)	(9.9%)
6032 BANKING FEES	15,450	12,000	12,000	12,500	500	4.2%
6070 POSTAGE EXPENSE	52	100	40	100	0	0.0%
6090 CONTRACTUAL SERVICES	91,175	103,600	95,000	87,400	(16,200)	(15.6%)
6100 INSURANCE	48,372	55,628	83,857	62,303	6,675	12.0%
6110 MEDICAL EXPENSE	683	1,040	660	1,040	0	0.0%
6150 FINES & PENALTIES	3	0	0	0	0	0.0%
6310 ELECTRICITY	165,059	175,000	172,000	183,000	8,000	4.6%
6320 WATER	22,918	22,783	23,695	24,800	2,017	8.9%
6330 TELEPHONE	9,157	10,635	11,422	11,425	790	7.4%
6331 LONG DISTANCE	110	150	100	150	0	0.0%
6340 SEWER	19,563	19,395	19,395	19,395	0	0.0%
6350 LANDFILL FEES	5,627	5,600	7,000	6,972	1,372	24.5%
6430 BUILDING MAINTENANCE	68,250	75,000	70,000	80,000	5,000	6.7%
6431 HEATING FUEL	235,821	250,000	165,000	190,000	(60,000)	(24.0%)
6450 EQUIPMENT MAINTENANCE	0	0	70,000	0	0	0.0%
6460 VEHICLE MAINTENANCE	112	150	10	150	0	0.0%
6461 VEHICLE FUEL & OIL	1,383	1,800	1,600	1,800	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	22,900	26,680	22,000	29,500	2,820	10.6%
6530 EQUIPMENT PURCHASE	5,873	0	0	0	0	0.0%
OPERATING EXPENSES	2,923,508	3,138,191	3,168,029	3,256,678	118,487	3.8%
TOTAL APPROPRIATIONS	2,923,508	3,138,191	3,168,029	3,256,678	118,487	3.8%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-26-000 - RECREATION

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	931,029	997,599	1,020,000	1,057,357	59,759	6.0%
5110 OVERTIME PAY	7,683	6,500	6,500	6,500	0	0.0%
5120 TEMPORARY PAY	380,001	448,000	455,000	470,000	22,000	4.9%
5200 TAXES/BENEFITS	751,733	781,849	785,000	833,838	51,989	6.6%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5300 TRAVEL & TRAINING	149	7,000	8,700	31,748	24,748	353.5%

[Entity] - Budget Detail Desc.	Note	Total
[101-26-000] - Assoc. of Aquatics Professional Conf.	Aquatic Supervisor	5,450
[101-26-000] - CPO Certifications	Trainer to Kln, 6+ staff need recertification, required	6,500
[101-26-000] - LGIT Academy American Red Cross	Aquatic Supervisor, required	2,250
[101-26-000] - Siemens BAS training	1 Maint. staff	4,200
[101-26-000] - LGI Update American Red Cross	Aquatic Supervisor, required	2,000
[101-26-000] - American Camp Association Conf.	2 employees	4,400
[101-26-000] - Nat'l Recreation Parks Assoc. Conf.	2 employees	6,948
Total		31,748

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5400 UNIFORM ALLOWANCE	1,285	1,800	1,200	2,100	300	16.7%

[Entity] - Budget Detail Desc.	Note	Total
[101-26-000] - IBEW uniform allowance	7 employees	2,100
Total		2,100

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	1,807	1,800	1,600	1,800	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6011 OPERATING SUPPLIES	116,504	111,550	113,550	116,550	5,000	4.5%

[Entity] - Budget Detail Desc.	Note	Total
[101-26-000] - GRC Activities		4,500
[101-26-000] - Program Activities		14,500
[101-26-000] - Pool Activities		9,550
[101-26-000] - Building Supplies/Chemical/Testing supplies		88,000
Total		116,550

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6020 DUES & PUBLICATIONS	11,521	12,100	13,500	16,850	4,750	39.3%

[Entity] - Budget Detail Desc.	Note	Total
[101-26-000] - Music Lic Agreements		2,700
[101-26-000] - Camp software		2,800
[101-26-000] - Registraion and scheduler software		9,650
[101-26-000] - Membership fees	ACA, NRPA, ARPA, ICMA	1,700
Total		16,850

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6030 PUBLISHING EXPENSE	9,288	10,432	9,200	9,400	(1,032)	(9.9%)

[Entity] - Budget Detail Desc.	Note	Total
[101-26-000] - Ketchikan Daily News	Quarterly brochure	9,400
Total		9,400

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6032 BANKING FEES	15,450	12,000	12,000	12,500	500	4.2%
6070 POSTAGE EXPENSE	52	100	40	100	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	91,175	103,600	95,000	87,400	(16,200)	(15.6%)

[Entity] - Budget Detail Desc.	Note	Total
[101-26-000] - Fitness Class Contracts		82,900
[101-26-000] - DEC monthly water testing		4,500
Total		87,400

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-26-000 - RECREATION

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6100 INSURANCE	48,372	55,628	83,857	62,303	6,675	12.0%
6110 MEDICAL EXPENSE	683	1,040	660	1,040	0	0.0%
6150 FINES & PENALTIES	3	0	0	0	0	0.0%
6310 ELECTRICITY	165,059	175,000	172,000	183,000	8,000	4.6%
6320 WATER	22,918	22,783	23,695	24,800	2,017	8.9%
6330 TELEPHONE	9,157	10,635	11,422	11,425	790	7.4%
6331 LONG DISTANCE	110	150	100	150	0	0.0%
6340 SEWER	19,563	19,395	19,395	19,395	0	0.0%
6350 LANDFILL FEES	5,627	5,600	7,000	6,972	1,372	24.5%
6430 BUILDING MAINTENANCE	68,250	75,000	70,000	80,000	5,000	6.7%
6431 HEATING FUEL	235,821	250,000	165,000	190,000	(60,000)	(24.0%)
6450 EQUIPMENT MAINTENANCE	0	0	70,000	0	0	0.0%
6460 VEHICLE MAINTENANCE	112	150	10	150	0	0.0%
6461 VEHICLE FUEL & OIL	1,383	1,800	1,600	1,800	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6525 SMALL EQUIPMENT PURCHASES	22,900	26,680	22,000	29,500	2,820	10.6%

[Entity] - Budget Detail Desc.	Note	Total
[101-26-000] - Fitness Equipment		15,000
[101-26-000] - Aluminum 3 tier bleacher		4,000
[101-26-000] - ADA Pool Chairlift		7,500
[101-26-000] - Canoe for swim lessons		1,000
[101-26-000] - Pool pace clock		2,000
Total		29,500

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6530 EQUIPMENT PURCHASE	5,873	0	0	0	0	0.0%
OPERATING EXPENSES	2,923,508	3,138,191	3,168,029	3,256,678	118,487	3.8%
TOTAL APPROPRIATIONS	2,923,508	3,138,191	3,168,029	3,256,678	118,487	3.8%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-27 - PUBLIC WORKS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	544,393	657,866	657,865	806,313	148,448	22.6%
5110 OVERTIME PAY	5,312	1,000	3,694	0	(1,000)	(100.0%)
5120 TEMPORARY PAY	46,268	86,400	87,170	103,520	17,120	19.8%
5200 TAXES/BENEFITS	415,678	499,310	544,456	653,397	154,087	30.9%
5300 TRAVEL & TRAINING	4,411	11,100	11,100	7,300	(3,800)	(34.2%)
5400 UNIFORM ALLOWANCE	1,535	2,000	2,000	2,000	0	0.0%
6010 SUPPLIES	2,734	3,800	4,500	4,500	700	18.4%
6011 OPERATING SUPPLIES	19,507	22,500	23,500	22,500	0	0.0%
6015 BOOKS & SOFTWARE	8,040	15,500	8,500	2,700	(12,800)	(82.6%)
6031 RECORDING FEES/TITLE REPORTS	0	100	100	100	0	0.0%
6060 RENTALS	538	4,000	4,000	4,000	0	0.0%
6070 POSTAGE EXPENSE	21	100	218	100	0	0.0%
6080 PROFESSIONAL SERVICES	5,851	5,000	5,000	5,000	0	0.0%
6085 LICENSES/FEES/PERMITS	1,300	2,970	2,555	3,920	950	32.0%
6090 CONTRACTUAL SERVICES	36,382	145,393	145,393	184,096	38,703	26.6%
6100 INSURANCE	7,823	8,924	9,824	9,994	1,070	12.0%
6110 MEDICAL EXPENSE	527	1,300	1,590	1,300	0	0.0%
6310 ELECTRICITY	19,261	20,515	21,000	21,200	685	3.3%
6312 ELECTRICITY - STREET LIGHTS	1,499	0	965	1,000	1,000	0.0%
6320 WATER	10,387	11,483	9,483	9,505	(1,978)	(17.2%)
6330 TELEPHONE	4,373	5,460	5,460	5,460	0	0.0%
6331 LONG DISTANCE	70	100	100	100	0	0.0%
6340 SEWER	7,319	11,235	7,900	7,900	(3,335)	(29.7%)
6350 LANDFILL FEES	4,576	9,000	9,000	9,000	0	0.0%
6360 UTILITIES	3,678	1,725	3,600	3,600	1,875	108.7%
6420 FIELD MAINTENANCE	12,179	32,000	32,000	37,000	5,000	15.6%
6421 PARKS MAINTENANCE	6,643	9,000	9,000	9,000	0	0.0%
6430 BUILDING MAINTENANCE	31,294	30,500	30,500	23,500	(7,000)	(23.0%)
6431 HEATING FUEL	97	500	0	0	(500)	(100.0%)
6450 EQUIPMENT MAINTENANCE	1,772	3,000	2,500	2,500	(500)	(16.7%)
6460 VEHICLE MAINTENANCE	15,783	16,500	16,500	15,200	(1,300)	(7.9%)
6461 VEHICLE FUEL & OIL	22,869	21,500	22,500	22,500	1,000	4.7%
6525 SMALL EQUIPMENT PURCHASES	5,188	10,800	10,850	10,800	0	(0.0%)
6530 EQUIPMENT PURCHASE	0	50,504	52,848	30,000	(20,504)	(40.6%)
OPERATING EXPENSES	1,247,308	1,701,085	1,745,671	2,019,005	317,920	18.7%
6650 TRANSFERS OUT - RENT	12,598	7,157	7,157	6,084	(1,073)	(15.0%)
NON OPERATING EXPENSES	12,598	7,157	7,157	6,084	(1,073)	(15.0%)
TOTAL APPROPRIATIONS	1,259,906	1,708,242	1,752,828	2,025,089	316,847	18.5%

KETCHIKAN GATEWAY BOROUGH
FY 2025
101-27-001 - PUBLIC WORKS MAINTENANCE

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	35,172	51,698	51,698	54,574	2,877	5.6%
5110 OVERTIME PAY	76	0	456	0	0	0.0%
5120 TEMPORARY PAY	825	0	770	0	0	0.0%
5200 TAXES/BENEFITS	41,764	29,834	43,164	30,702	868	2.9%
5300 TRAVEL & TRAINING	150	8,700	8,700	500	(8,200)	(94.3%)
5400 UNIFORM ALLOWANCE	394	400	400	400	0	0.0%
6010 SUPPLIES	1,192	1,500	800	1,300	(200)	(13.3%)
6011 OPERATING SUPPLIES	800	1,000	1,000	1,000	0	0.0%
6015 BOOKS & SOFTWARE	0	7,000	0	0	(7,000)	(100.0%)
6090 CONTRACTUAL SERVICES	0	10,000	10,000	10,000	0	0.0%
6100 INSURANCE	2,166	2,566	2,689	2,874	308	12.0%
6110 MEDICAL EXPENSE	0	750	750	750	0	0.0%
6310 ELECTRICITY	2,950	2,515	3,000	3,200	685	27.2%
6320 WATER	391	483	483	505	22	4.6%
6330 TELEPHONE	340	780	780	780	0	0.0%
6340 SEWER	337	449	400	400	(49)	(10.9%)
6350 LANDFILL FEES	0	500	500	500	0	0.0%
6430 BUILDING MAINTENANCE	332	1,500	1,500	1,500	0	0.0%
6450 EQUIPMENT MAINTENANCE	4	500	500	500	0	0.0%
6460 VEHICLE MAINTENANCE	559	1,500	1,500	1,500	0	0.0%
6461 VEHICLE FUEL & OIL	2,730	2,500	2,500	2,500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	2,034	3,400	3,400	3,400	0	(0.0%)
6530 EQUIPMENT PURCHASE	0	10,000	12,344	2,500	(7,500)	(75.0%)
OPERATING EXPENSES	92,216	137,575	147,334	119,386	(18,189)	(13.2%)
TOTAL APPROPRIATIONS	92,216	137,575	147,334	119,386	(18,189)	(13.2%)

KETCHIKAN GATEWAY BOROUGH
FY 2025
101-27-001 - PUBLIC WORKS MAINTENANCE

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	35,172	51,698	51,698	54,574	2,877	5.6%
5110 OVERTIME PAY	76	0	456	0	0	0.0%
5120 TEMPORARY PAY	825	0	770	0	0	0.0%
5200 TAXES/BENEFITS	41,764	29,834	43,164	30,702	868	2.9%
5300 TRAVEL & TRAINING	150	8,700	8,700	500	(8,200)	(94.3%)
5400 UNIFORM ALLOWANCE	394	400	400	400	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	1,192	1,500	800	1,300	(200)	(13.3%)
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-001] - PPE				300		
[101-27-001] - Eyewash Station				500		
[101-27-001] - Key Supplies				500		
Total				1,300		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6011 OPERATING SUPPLIES	800	1,000	1,000	1,000	0	0.0%
6015 BOOKS & SOFTWARE	0	7,000	0	0	(7,000)	(100.0%)
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	0	10,000	10,000	10,000	0	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-001] - Tree Removal				10,000		
Total				10,000		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6100 INSURANCE	2,166	2,566	2,689	2,874	308	12.0%
6110 MEDICAL EXPENSE	0	750	750	750	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6310 ELECTRICITY	2,950	2,515	3,000	3,200	685	27.2%
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-001] - Maintenance Building				3,200		
Total				3,200		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6320 WATER	391	483	483	505	22	4.6%
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-001] - Maintenance Building				505		
Total				505		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6330 TELEPHONE	340	780	780	780	0	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-001] - Cell Phone				780		
Total				780		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6340 SEWER	337	449	400	400	(49)	(10.9%)
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-001] - Maintenance Building				400		
Total				400		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6350 LANDFILL FEES	0	500	500	500	0	0.0%
6430 BUILDING MAINTENANCE	332	1,500	1,500	1,500	0	0.0%
6450 EQUIPMENT MAINTENANCE	4	500	500	500	0	0.0%
6460 VEHICLE MAINTENANCE	559	1,500	1,500	1,500	0	0.0%
6461 VEHICLE FUEL & OIL	2,730	2,500	2,500	2,500	0	0.0%

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 101-27-001 - PUBLIC WORKS MAINTENANCE

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6525 SMALL EQUIPMENT PURCHASES	2,034	3,400	3,400	3,400	0	(0.0%)

[Entity] - Budget Detail Desc.	Note	Total
[101-27-001] - Misc Small Tools		2,000
[101-27-001] - AED Device		1,400
Total		3,400

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6530 EQUIPMENT PURCHASE	0	10,000	12,344	2,500	(7,500)	(75.0%)
OPERATING EXPENSES	92,216	137,575	147,334	119,386	(18,189)	(13.2%)
TOTAL APPROPRIATIONS	92,216	137,575	147,334	119,386	(18,189)	(13.2%)

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-27-002 - PUBLIC WORKS PARKS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	136,370	128,096	128,096	126,488	(1,608)	(1.3%)
5110 OVERTIME PAY	1,853	500	2,298	0	(500)	(100.0%)
5120 TEMPORARY PAY	37,563	43,200	43,200	51,760	8,560	19.8%
5200 TAXES/BENEFITS	120,230	91,310	123,126	123,430	32,120	35.2%
5300 TRAVEL & TRAINING	345	200	200	3,200	3,000	1,500.0%
5400 UNIFORM ALLOWANCE	379	800	800	800	0	0.0%
6010 SUPPLIES	970	900	2,000	1,500	600	66.7%
6011 OPERATING SUPPLIES	13,244	16,000	17,000	16,000	0	0.0%
6085 LICENSES/FEES/PERMITS	540	360	395	360	0	0.0%
6090 CONTRACTUAL SERVICES	30,373	50,000	50,000	53,000	3,000	6.0%
6100 INSURANCE	1,952	2,244	2,244	2,513	269	12.0%
6110 MEDICAL EXPENSE	377	400	400	400	0	0.0%
6310 ELECTRICITY	2,531	3,000	3,000	3,000	0	0.0%
6320 WATER	1,547	2,000	2,000	2,000	0	0.0%
6330 TELEPHONE	1,620	1,560	1,560	1,560	0	0.0%
6340 SEWER	1,061	1,786	1,500	1,500	(286)	(16.0%)
6350 LANDFILL FEES	3,278	6,000	6,000	6,000	0	0.0%
6360 UTILITES	3,678	1,725	3,600	3,600	1,875	108.7%
6421 PARKS MAINTENANCE	6,643	9,000	9,000	9,000	0	0.0%
6430 BUILDING MAINTENANCE	2,747	19,000	19,000	12,000	(7,000)	(36.8%)
6431 HEATING FUEL	260	500	0	0	(500)	(100.0%)
6450 EQUIPMENT MAINTENANCE	847	1,500	1,000	1,000	(500)	(33.3%)
6460 VEHICLE MAINTENANCE	9,338	8,000	8,000	8,000	0	0.0%
6461 VEHICLE FUEL & OIL	13,742	12,000	12,000	12,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,904	2,000	2,000	2,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	0	0	27,500	27,500	0.0%
OPERATING EXPENSES	393,392	402,081	438,419	468,610	66,530	16.5%
TOTAL APPROPRIATIONS	393,392	402,081	438,419	468,610	66,530	16.5%

KETCHIKAN GATEWAY BOROUGH
FY 2025
101-27-002 - PUBLIC WORKS PARKS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	136,370	128,096	128,096	126,488	(1,608)	(1.3%)
5110 OVERTIME PAY	1,853	500	2,298	0	(500)	(100.0%)
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5120 TEMPORARY PAY	37,563	43,200	43,200	51,760	8,560	19.8%
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-002] - 2 Full-Time Temps	6 Months Each		51,760			
Total			51,760			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5200 TAXES/BENEFITS	120,230	91,310	123,126	123,430	32,120	35.2%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5300 TRAVEL & TRAINING	345	200	200	3,200	3,000	1,500.0%
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-002] - Welding Classes			3,200			
Total			3,200			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5400 UNIFORM ALLOWANCE	379	800	800	800	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	970	900	2,000	1,500	600	66.7%
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-002] - PPE			1,500			
Total			1,500			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6011 OPERATING SUPPLIES	13,244	16,000	17,000	16,000	0	0.0%
6085 LICENSES/FEES/PERMITS	540	360	395	360	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	30,373	50,000	50,000	53,000	3,000	6.0%
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-002] - Tree Removal			40,000			
[101-27-002] - SPH Outhouse Pumping			3,000			
[101-27-002] - Landscaping/Beautification			10,000			
Total			53,000			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6100 INSURANCE	1,952	2,244	2,244	2,513	269	12.0%
6110 MEDICAL EXPENSE	377	400	400	400	0	0.0%
6310 ELECTRICITY	2,531	3,000	3,000	3,000	0	0.0%
6320 WATER	1,547	2,000	2,000	2,000	0	0.0%
6330 TELEPHONE	1,620	1,560	1,560	1,560	0	0.0%
6340 SEWER	1,061	1,786	1,500	1,500	(286)	(16.0%)
6350 LANDFILL FEES	3,278	6,000	6,000	6,000	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6360 UTILITES	3,678	1,725	3,600	3,600	1,875	108.7%
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-002] - Maintenance Building & Greenhouse			3,600			
Total			3,600			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6421 PARKS MAINTENANCE	6,643	9,000	9,000	9,000	0	0.0%

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 101-27-002 - PUBLIC WORKS PARKS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6430 BUILDING MAINTENANCE	2,747	19,000	19,000	12,000	(7,000)	(36.8%)
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-002] - General Maintenance	5,000					
[101-27-002] - Containers	7,000					
Total	12,000					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6431 HEATING FUEL	260	500	0	0	(500)	(100.0%)
6450 EQUIPMENT MAINTENANCE	847	1,500	1,000	1,000	(500)	(33.3%)
6460 VEHICLE MAINTENANCE	9,338	8,000	8,000	8,000	0	0.0%
6461 VEHICLE FUEL & OIL	13,742	12,000	12,000	12,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,904	2,000	2,000	2,000	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6530 EQUIPMENT PURCHASE	0	0	0	27,500	27,500	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[101-27-002] - Excavator		FY25 CIP		27,500		
Total				27,500		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	393,392	402,081	438,419	468,610	66,530	16.5%
TOTAL APPROPRIATIONS	393,392	402,081	438,419	468,610	66,530	16.5%

KETCHIKAN GATEWAY BOROUGH
FY 2025
101-27-003 - PUBLIC WORKS FIELDS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	77,657	118,164	118,164	202,037	83,872	71.0%
5110 OVERTIME PAY	3,347	500	940	0	(500)	(100.0%)
5120 TEMPORARY PAY	7,880	43,200	43,200	51,760	8,560	19.8%
5200 TAXES/BENEFITS	33,711	86,739	86,739	151,070	64,331	74.2%
5300 TRAVEL & TRAINING	495	500	500	1,600	1,100	220.0%
5400 UNIFORM ALLOWANCE	762	800	800	800	0	0.0%
6010 SUPPLIES	453	900	1,200	1,200	300	33.3%
6011 OPERATING SUPPLIES	4,373	4,000	4,000	4,000	0	0.0%
6060 RENTALS	538	4,000	4,000	4,000	0	0.0%
6085 LICENSES/FEES/PERMITS	760	2,160	2,160	3,560	1,400	64.8%
6090 CONTRACTUAL SERVICES	4,171	23,300	23,300	59,200	35,900	154.1%
6100 INSURANCE	2,826	3,102	3,879	3,474	372	12.0%
6110 MEDICAL EXPENSE	55	150	150	150	0	0.0%
6310 ELECTRICITY	13,780	15,000	15,000	15,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	1,499	0	965	1,000	1,000	0.0%
6320 WATER	8,450	9,000	7,000	7,000	(2,000)	(22.2%)
6330 TELEPHONE	1,243	1,560	1,560	1,560	0	0.0%
6340 SEWER	5,920	9,000	6,000	6,000	(3,000)	(33.3%)
6350 LANDFILL FEES	1,298	2,500	2,500	2,500	0	0.0%
6420 FIELD MAINTENANCE	12,179	32,000	32,000	37,000	5,000	15.6%
6430 BUILDING MAINTENANCE	28,215	10,000	10,000	10,000	0	0.0%
6431 HEATING FUEL	(163)	0	0	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	922	1,000	1,000	1,000	0	0.0%
6460 VEHICLE MAINTENANCE	3,173	3,500	3,500	3,500	0	0.0%
6461 VEHICLE FUEL & OIL	4,472	5,000	6,000	6,000	1,000	20.0%
6525 SMALL EQUIPMENT PURCHASES	1,250	5,400	5,400	5,400	0	0.0%
OPERATING EXPENSES	219,266	381,476	379,957	578,810	197,335	51.7%
TOTAL APPROPRIATIONS	219,266	381,476	379,957	578,810	197,335	51.7%

KETCHIKAN GATEWAY BOROUGH
FY 2025
101-27-003 - PUBLIC WORKS FIELDS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	77,657	118,164	118,164	202,037	83,872	71.0%
5110 OVERTIME PAY	3,347	500	940	0	(500)	(100.0%)
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5120 TEMPORARY PAY	7,880	43,200	43,200	51,760	8,560	19.8%
[Entity] - Budget Detail Desc.	Note	Total				
[101-27-003] - 2 Full-Time Temps		6 Months Each	51,760			
Total			51,760			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5200 TAXES/BENEFITS	33,711	86,739	86,739	151,070	64,331	74.2%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5300 TRAVEL & TRAINING	495	500	500	1,600	1,100	220.0%
[Entity] - Budget Detail Desc.	Note	Total				
[101-27-003] - Welding Class			1,600			
Total			1,600			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5400 UNIFORM ALLOWANCE	762	800	800	800	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	453	900	1,200	1,200	300	33.3%
[Entity] - Budget Detail Desc.	Note	Total				
[101-27-003] - PPE			1,200			
Total			1,200			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6011 OPERATING SUPPLIES	4,373	4,000	4,000	4,000	0	0.0%
6060 RENTALS	538	4,000	4,000	4,000	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6085 LICENSES/FEES/PERMITS	760	2,160	2,160	3,560	1,400	64.8%
[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		Dudley Field	1,400			
[101-27-003] - Annual Re-certification Fire Suppression Units		Walker Field	1,400			
Total			3,560			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	4,171	23,300	23,300	59,200	35,900	154.1%
[Entity] - Budget Detail Desc.	Note	Total				
[101-27-003] - Lighting Repairs			5,000			
[101-27-003] - Hood Cleaning		Walker Concessions	2,200			
[101-27-003] - Scoreboard Repairs			2,000			
[101-27-003] - Sand Screening			25,000			
[101-27-003] - Tree Removal			15,000			
[101-27-003] - Camera/Security Upgrades			10,000			
Total			59,200			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6100 INSURANCE	2,826	3,102	3,879	3,474	372	12.0%
6110 MEDICAL EXPENSE	55	150	150	150	0	0.0%
6310 ELECTRICITY	13,780	15,000	15,000	15,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	1,499	0	965	1,000	1,000	0.0%
6320 WATER	8,450	9,000	7,000	7,000	(2,000)	(22.2%)

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 101-27-003 - PUBLIC WORKS FIELDS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6330 TELEPHONE	1,243	1,560	1,560	1,560	0	0.0%
[Entity] - Budget Detail Desc.	Note					
	Total					
[101-27-003] - Cell Phones	1,560					
Total	1,560					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6340 SEWER	5,920	9,000	6,000	6,000	(3,000)	(33.3%)
6350 LANDFILL FEES	1,298	2,500	2,500	2,500	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6420 FIELD MAINTENANCE	12,179	32,000	32,000	37,000	5,000	15.6%
[Entity] - Budget Detail Desc.	Note					
	Total					
[101-27-003] - Field Maintenance Supplies	12,000					
[101-27-003] - Sand	15,000					
[101-27-003] - Fertilizer Seed Topsoil	10,000					
Total	37,000					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6430 BUILDING MAINTENANCE	28,215	10,000	10,000	10,000	0	0.0%
6431 HEATING FUEL	(163)	0	0	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	922	1,000	1,000	1,000	0	0.0%
6460 VEHICLE MAINTENANCE	3,173	3,500	3,500	3,500	0	0.0%
6461 VEHICLE FUEL & OIL	4,472	5,000	6,000	6,000	1,000	20.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6525 SMALL EQUIPMENT PURCHASES	1,250	5,400	5,400	5,400	0	0.0%
[Entity] - Budget Detail Desc.	Note					
	Total					
[101-27-003] - Misc Small Equipment	4,000					
[101-27-003] - AED	1,400					
Total	5,400					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	219,266	381,476	379,957	578,810	197,335	51.7%
TOTAL APPROPRIATIONS	219,266	381,476	379,957	578,810	197,335	51.7%

KETCHIKAN GATEWAY BOROUGH
FY 2025
101-27-004 - PUBLIC WORKS ADMINISTRATION

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	295,194	359,907	359,907	423,215	63,307	17.6%
5110 OVERTIME PAY	36	0	0	0	0	0.0%
5200 TAXES/BENEFITS	219,973	291,427	291,427	348,195	56,768	19.5%
5300 TRAVEL & TRAINING	3,421	1,700	1,700	2,000	300	17.6%
6010 SUPPLIES	119	500	500	500	0	0.0%
6011 OPERATING SUPPLIES	1,089	1,500	1,500	1,500	0	0.0%
6015 BOOKS & SOFTWARE	8,040	8,500	8,500	2,700	(5,800)	(68.2%)
6031 RECORDING FEES/TITLE REPORTS	0	100	100	100	0	0.0%
6070 POSTAGE EXPENSE	21	100	218	100	0	0.0%
6080 PROFESSIONAL SERVICES	5,851	5,000	5,000	5,000	0	0.0%
6085 LICENSES/FEES/PERMITS	0	450	0	0	(450)	(100.0%)
6090 CONTRACTUAL SERVICES	1,838	62,093	62,093	61,896	(197)	(0.3%)
6100 INSURANCE	880	1,012	1,012	1,133	121	12.0%
6110 MEDICAL EXPENSE	95	0	290	0	0	0.0%
6330 TELEPHONE	1,170	1,560	1,560	1,560	0	0.0%
6331 LONG DISTANCE	70	100	100	100	0	0.0%
6460 VEHICLE MAINTENANCE	2,712	3,500	3,500	2,200	(1,300)	(37.1%)
6461 VEHICLE FUEL & OIL	1,925	2,000	2,000	2,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	0	50	0	0	0.0%
6530 EQUIPMENT PURCHASE	0	40,504	40,504	0	(40,504)	(100.0%)
OPERATING EXPENSES	542,435	779,954	779,961	852,199	72,245	9.3%
6650 TRANSFERS OUT - RENT	12,598	7,157	7,157	6,084	(1,073)	(15.0%)
NON OPERATING EXPENSES	12,598	7,157	7,157	6,084	(1,073)	(15.0%)
TOTAL APPROPRIATIONS	555,033	787,111	787,118	858,283	71,172	9.0%

KETCHIKAN GATEWAY BOROUGH
FY 2025
101-27-004 - PUBLIC WORKS ADMINISTRATION

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	295,194	359,907	359,907	423,215	63,307	17.6%
5110 OVERTIME PAY	36	0	0	0	0	0.0%
5200 TAXES/BENEFITS	219,973	291,427	291,427	348,195	56,768	19.5%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5300 TRAVEL & TRAINING	3,421	1,700	1,700	2,000	300	17.6%
[Entity] - Budget Detail Desc.	Note			Total		
[101-27-004] - Grant Conference				2,000		
Total				2,000		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	119	500	500	500	0	0.0%
6011 OPERATING SUPPLIES	1,089	1,500	1,500	1,500	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6015 BOOKS & SOFTWARE	8,040	8,500	8,500	2,700	(5,800)	(68.2%)
[Entity] - Budget Detail Desc.	Note			Total		
[101-27-004] - AutoDesk				2,700		
Total				2,700		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6031 RECORDING FEES/TITLE REPORTS	0	100	100	100	0	0.0%
6070 POSTAGE EXPENSE	21	100	218	100	0	0.0%
6080 PROFESSIONAL SERVICES	5,851	5,000	5,000	5,000	0	0.0%
6085 LICENSES/FEES/PERMITS	0	450	0	0	(450)	(100.0%)
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	1,838	62,093	62,093	61,896	(197)	(0.3%)
[Entity] - Budget Detail Desc.	Note			Total		
[101-27-004] - Janitorial				1,896		
[101-27-004] - Junk Vehicle Program				50,000		
[101-27-004] - SCADA			Security Coordination	10,000		
Total				61,896		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6100 INSURANCE	880	1,012	1,012	1,133	121	12.0%
6110 MEDICAL EXPENSE	95	0	290	0	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6330 TELEPHONE	1,170	1,560	1,560	1,560	0	0.0%
[Entity] - Budget Detail Desc.	Note			Total		
[101-27-004] - Cell Phones				1,560		
Total				1,560		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6331 LONG DISTANCE	70	100	100	100	0	0.0%
6460 VEHICLE MAINTENANCE	2,712	3,500	3,500	2,200	(1,300)	(37.1%)
6461 VEHICLE FUEL & OIL	1,925	2,000	2,000	2,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	0	50	0	0	0.0%
6530 EQUIPMENT PURCHASE	0	40,504	40,504	0	(40,504)	(100.0%)
OPERATING EXPENSES	542,435	779,954	779,961	852,199	72,245	9.3%
6650 TRANSFERS OUT - RENT	12,598	7,157	7,157	6,084	(1,073)	(15.0%)
NON OPERATING EXPENSES	12,598	7,157	7,157	6,084	(1,073)	(15.0%)
TOTAL APPROPRIATIONS	555,033	787,111	787,118	858,283	71,172	9.0%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-30-000 - PLANNING

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	351,436	428,599	355,430	416,401	(12,197)	(2.8%)
5110 OVERTIME PAY	3,692	5,000	5,000	5,000	0	0.0%
5120 TEMPORARY PAY	33,240	0	500	500	500	0.0%
5150 PLANNING COMMISSION FEES	3,475	4,500	4,000	5,200	700	15.6%
5200 TAXES/BENEFITS	276,812	363,945	227,000	374,180	10,235	2.8%
5300 TRAVEL & TRAINING	6,511	12,300	12,400	12,000	(300)	(2.4%)
6010 SUPPLIES	3,963	5,000	2,500	4,000	(1,000)	(20.0%)
6015 BOOKS & SOFTWARE	299	0	0	0	0	0.0%
6020 DUES & PUBLICATIONS	3,460	4,305	4,300	3,155	(1,150)	(26.7%)
6030 PUBLISHING EXPENSE	2,279	5,400	10,000	5,400	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	560	2,000	1,200	1,500	(500)	(25.0%)
6040 COMMUNITY PROMOTION	300	500	0	1,000	500	100.0%
6045 MEETING/TRAINING FOOD	686	1,000	700	1,000	0	0.0%
6070 POSTAGE EXPENSE	3,549	5,000	3,200	4,000	(1,000)	(20.0%)
6090 CONTRACTUAL SERVICES	2,788	56,552	40,000	6,215	(50,337)	(89.0%)
6100 INSURANCE	198	228	0	255	27	11.8%
6330 TELEPHONE	2,599	1,570	1,000	550	(1,020)	(65.0%)
6331 LONG DISTANCE	97	300	0	100	(200)	(66.7%)
6460 VEHICLE MAINTENANCE	0	1,500	1,500	1,500	0	0.0%
6461 VEHICLE FUEL & OIL	61	500	500	500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	2,605	0	0	0	0	0.0%
OPERATING EXPENSES	698,609	898,199	669,230	842,457	(55,742)	(6.2%)
6650 TRANSFERS OUT - RENT	41,301	21,733	21,733	19,947	(1,786)	(8.2%)
NON OPERATING EXPENSES	41,301	21,733	21,733	19,947	(1,786)	(8.2%)
TOTAL APPROPRIATIONS	739,910	919,932	690,963	862,404	(57,528)	(6.3%)

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-30-000 - PLANNING

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	351,436	428,599	355,430	416,401	(12,197)	(2.8%)
5110 OVERTIME PAY	3,692	5,000	5,000	5,000	0	0.0%
5120 TEMPORARY PAY	33,240	0	500	500	500	0.0%
5150 PLANNING COMMISSION FEES	3,475	4,500	4,000	5,200	700	15.6%
5200 TAXES/BENEFITS	276,812	363,945	227,000	374,180	10,235	2.8%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5300 TRAVEL & TRAINING	6,511	12,300	12,400	12,000	(300)	(2.4%)

[Entity] - Budget Detail Desc.	Note	Total
[101-30-000] - AML	Director	2,000
[101-30-000] - All Staff Trainings	Webinars and professional trainings	4,000
[101-30-000] - Western Planner Conference	Director and two planners	6,000
Total		12,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	3,963	5,000	2,500	4,000	(1,000)	(20.0%)
6015 BOOKS & SOFTWARE	299	0	0	0	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6020 DUES & PUBLICATIONS	3,460	4,305	4,300	3,155	(1,150)	(26.7%)

[Entity] - Budget Detail Desc.	Note	Total
[101-30-000] - APA Dues	3 planners	2,700
[101-30-000] - ASFPM		165
[101-30-000] - Floodplain Cert		120
[101-30-000] - KDN		170
Total		3,155

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6030 PUBLISHING EXPENSE	2,279	5,400	10,000	5,400	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	560	2,000	1,200	1,500	(500)	(25.0%)
6040 COMMUNITY PROMOTION	300	500	0	1,000	500	100.0%
6045 MEETING/TRAINING FOOD	686	1,000	700	1,000	0	0.0%
6070 POSTAGE EXPENSE	3,549	5,000	3,200	4,000	(1,000)	(20.0%)

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	2,788	56,552	40,000	6,215	(50,337)	(89.0%)

[Entity] - Budget Detail Desc.	Note	Total
[101-30-000] - Janitorial		6,215
Total		6,215

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6100 INSURANCE	198	228	0	255	27	11.8%
6330 TELEPHONE	2,599	1,570	1,000	550	(1,020)	(65.0%)
6331 LONG DISTANCE	97	300	0	100	(200)	(66.7%)
6460 VEHICLE MAINTENANCE	0	1,500	1,500	1,500	0	0.0%
6461 VEHICLE FUEL & OIL	61	500	500	500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	2,605	0	0	0	0	0.0%
OPERATING EXPENSES	698,609	898,199	669,230	842,457	(55,742)	(6.2%)
6650 TRANSFERS OUT - RENT	41,301	21,733	21,733	19,947	(1,786)	(8.2%)
NON OPERATING EXPENSES	41,301	21,733	21,733	19,947	(1,786)	(8.2%)
TOTAL APPROPRIATIONS	739,910	919,932	690,963	862,404	(57,528)	(6.3%)

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-31-000 - TRANSIT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	1,322,331	1,330,181	1,380,580	1,524,735	194,554	14.6%
5110 OVERTIME PAY	75,588	35,000	75,000	45,000	10,000	28.6%
5120 TEMPORARY PAY	96,268	150,000	80,000	330,000	180,000	120.0%
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	0	0	3,000	3,500	3,500	0.0%
5200 TAXES/BENEFITS	1,231,751	1,280,147	1,262,564	1,532,590	252,443	19.7%
5300 TRAVEL & TRAINING	31,769	44,150	28,394	59,225	15,075	34.1%
5400 UNIFORM ALLOWANCE	749	3,630	6,000	6,600	2,970	81.8%
6010 SUPPLIES	2,379	2,250	1,000	1,500	(750)	(33.3%)
6011 OPERATING SUPPLIES	7,818	12,000	11,600	14,000	2,000	16.7%
6015 BOOKS & SOFTWARE	4,479	5,721	6,500	7,390	1,669	29.2%
6020 DUES & PUBLICATIONS	3,615	3,360	1,700	1,775	(1,585)	(47.2%)
6030 PUBLISHING EXPENSE	449	2,900	5,000	5,550	2,650	91.4%
6031 RECORDING FEES/TITLE REPORTS	45	0	0	0	0	0.0%
6032 BANKING FEES	7,022	0	4,000	6,500	6,500	0.0%
6040 COMMUNITY PROMOTION	309	2,500	1,200	1,500	(1,000)	(40.0%)
6060 RENTALS	0	53,510	30,000	9,000	(44,510)	(83.2%)
6070 POSTAGE EXPENSE	472	500	500	500	0	0.0%
6080 PROFESSIONAL SERVICES	9,704	5,000	3,160	10,000	5,000	100.0%
6085 LICENSES/FEES/PERMITS	726	200	120	500	300	150.0%
6090 CONTRACTUAL SERVICES	417,070	424,025	545,000	666,850	242,825	57.3%
6100 INSURANCE	66,377	76,240	76,000	85,590	9,350	12.3%
6310 ELECTRICITY	9,190	9,950	8,500	12,000	2,050	20.6%
6320 WATER	2,138	2,160	1,900	2,400	240	11.1%
6330 TELEPHONE	11,768	12,000	11,000	12,160	160	1.3%
6331 LONG DISTANCE	56	100	110	120	20	20.0%
6340 SEWER	1,786	1,800	1,800	1,800	0	0.0%
6350 LANDFILL FEES	2,215	2,400	2,400	2,600	200	8.3%
6430 BUILDING MAINTENANCE	7,974	4,900	7,000	19,660	14,760	301.2%
6431 HEATING FUEL	9,774	8,700	8,700	9,000	300	3.4%
6450 EQUIPMENT MAINTENANCE	1,070	1,550	6,000	4,500	2,950	190.3%
6460 VEHICLE MAINTENANCE	148,462	180,000	141,000	180,000	0	0.0%
6461 VEHICLE FUEL & OIL	254,588	242,000	210,000	300,000	58,000	24.0%
6525 SMALL EQUIPMENT PURCHASES	26,800	1,000	7,350	7,450	6,450	645.0%
6530 EQUIPMENT PURCHASE	51,151	6,600	0	15,520	8,920	135.2%
6540 CAPITAL IMPROVEMENTS	0	41,219	3,500	12,339	(28,880)	(70.1%)
OPERATING EXPENSES	3,805,893	3,945,693	3,930,578	4,891,854	946,161	24.0%
6650 TRANSFERS OUT - RENT	0	0	0	9,725	9,725	0.0%
NON OPERATING EXPENSES	0	0	0	9,725	9,725	0.0%
TOTAL APPROPRIATIONS	3,805,893	3,945,693	3,930,578	4,901,579	955,886	24.2%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-31-000 - TRANSIT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	1,322,331	1,330,181	1,380,580	1,524,735	194,554	14.6%
5110 OVERTIME PAY	75,588	35,000	75,000	45,000	10,000	28.6%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5120 TEMPORARY PAY	96,268	150,000	80,000	330,000	180,000	120.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-31-000] - Temp Pay	Drivers	250,000
[101-31-000] - Seasonal Attendance Incentive Program		30,000
[101-31-000] - Temp Pay	Admin, Fare Managment, Bus Washers, Shelter Cleaners	50,000
Total		330,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	0	0	3,000	3,500	3,500	0.0%
5200 TAXES/BENEFITS	1,231,751	1,280,147	1,262,564	1,532,590	252,443	19.7%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5300 TRAVEL & TRAINING	31,769	44,150	28,394	59,225	15,075	34.1%

[Entity] - Budget Detail Desc.	Note	Total
[101-31-000] - Smith System Trainer	Recertification of Trainers (2), Initial Certification (1) Books and Study materials (100% RTAP Requested)	12,200
[101-31-000] - Training & Meetings	FTA Drug & Alcohol Conference, ZEB Conference, NTI Training Opportunities, CTE One-on-One, ADA Eligibility Training, National RTAP Training Opportunities, TSI Training Opportunities (100% RTAP Reimbursable)	8,000
[101-31-000] - CTAA Conference & Training Workshops	100% National Rural Transit Assistance Program (RTAP) Requested (1)	5,600
[101-31-000] - ASE Testing	(100% RTAP Requested)	500
[101-31-000] - ELDT/CDL Training	Tuition and Travel for 3 temp drivers 4th qtr FY25 Commercial Drivers License (will apply for STEP & RTAP grants)	20,000
[101-31-000] - Alaska Transit Managers Meeting	Annual Manager Meeting (3) (100% RTAP Requested)	5,000
[101-31-000] - Braun Wheel Lift Training	Maintenance Certification (100% RTAP Requested)	500
[101-31-000] - RTA Users Conference	Maintenance Training (2) (100% RTAP Requested)	5,600
[101-31-000] - PASS Train the Trainer & Refresher / PASS Virtual Trainings	Required Passenger Assistance, Safety & Sensitivity Training (100% RTAP Requested)	1,825
Total		59,225

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5400 UNIFORM ALLOWANCE	749	3,630	6,000	6,600	2,970	81.8%

[Entity] - Budget Detail Desc.	Note	Total
[101-31-000] - Mechanic Uniform & Replacements (APEA)		3,060
[101-31-000] - TEMP Driver Uniform (non-union)		2,040
[101-31-000] - FT / PPT Driver Uniforms (APEA)		1,500
Total		6,600

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	2,379	2,250	1,000	1,500	(750)	(33.3%)

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6011 OPERATING SUPPLIES	7,818	12,000	11,600	14,000	2,000	16.7%

[Entity] - Budget Detail Desc.	Note	Total
[101-31-000] - Maintenance Facility and Rolling Stock	Bus Washing, Cleaning supplies, first aid kits, driver kits, PPE, Bloodborne Pathogens, etc.	10,000
[101-31-000] - Off-site Shelters, Bus Stops, Bathrooms	Shelter specific cleaning supplies, hazardous material response, vandalism/graffiti response, etc.	4,000
Total		14,000

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-31-000 - TRANSIT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6015 BOOKS & SOFTWARE	4,479	5,721	6,500	7,390	1,669	29.2%
[Entity] - Budget Detail Desc.	Note					
[101-31-000] - Administrative Software	1,890					
[101-31-000] - Maintenance Software	5,500					
Total	7,390					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6020 DUES & PUBLICATIONS	3,615	3,360	1,700	1,775	(1,585)	(47.2%)
[Entity] - Budget Detail Desc.	Note					
[101-31-000] - Alaska Mobility Coalition	1,200					
[101-31-000] - Community Transportation Association of America	575					
Total	1,775					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6030 PUBLISHING EXPENSE	449	2,900	5,000	5,550	2,650	91.4%
[Entity] - Budget Detail Desc.	Note					
[101-31-000] - IFA Publishing Summer & Winter	1,200					
[101-31-000] - Print Ads	1,000					
[101-31-000] - Printing	1,500					
[101-31-000] - Online	1,600					
[101-31-000] - RCTC Annual Meeting Announcement (KDN)	250					
Total	5,550					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6031 RECORDING FEES/TITLE REPORTS	45	0	0	0	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6032 BANKING FEES	7,022	0	4,000	6,500	6,500	0.0%
[Entity] - Budget Detail Desc.	Note					
[101-31-000] - Token Transit	6,500					
Total	6,500					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6040 COMMUNITY PROMOTION	309	2,500	1,200	1,500	(1,000)	(40.0%)
[Entity] - Budget Detail Desc.	Note					
[101-31-000] - Promotional Items	1,500					
Total	1,500					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6060 RENTALS	0	53,510	30,000	9,000	(44,510)	(83.2%)
[Entity] - Budget Detail Desc.	Note					
[101-31-000] - CP Inc	9,000					
Total	9,000					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6070 POSTAGE EXPENSE	472	500	500	500	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6080 PROFESSIONAL SERVICES	9,704	5,000	3,160	10,000	5,000	100.0%
[Entity] - Budget Detail Desc.	Note					
[101-31-000] - Transit Development Plan	5,000					
[101-31-000] - Professional Services	5,000					
Total	10,000					

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-31-000 - TRANSIT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6085 LICENSES/FEES/PERMITS	726	200	120	500	300	150.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	417,070	424,025	545,000	666,850	242,825	57.3%

[Entity] - Budget Detail Desc.	Note	Total
[101-31-000] - Operational Hardware & Software Tech	Trillium GTFS Management, Nixle Community Alerts, UTA Automatic passenger counting, Cradlepoint GPS onboard networking, RTA Maintenance Software, Swiftly, Samsara	65,681
[101-31-000] - Paratransit Service	Required complementary paratransit and airport service	567,939
[101-31-000] - Janitorial Services		10,000
[101-31-000] - Janitorial White Cliff		3,030
[101-31-000] - Tongass Substance Screening	DOT Drug & Alcohol Screening	3,000
[101-31-000] - Paratransit Dispatch Software	Paraplan or equivalent (20% local match to acquire software)	10,000
[101-31-000] - The Mill at Ward Cove	Gate Access Management thru AMHS	7,200
Total		666,850

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6100 INSURANCE	66,377	76,240	76,000	85,590	9,350	12.3%
6310 ELECTRICITY	9,190	9,950	8,500	12,000	2,050	20.6%
6320 WATER	2,138	2,160	1,900	2,400	240	11.1%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6330 TELEPHONE	11,768	12,000	11,000	12,160	160	1.3%

[Entity] - Budget Detail Desc.	Note	Total
[101-31-000] - KPU Telephone		4,600
[101-31-000] - Verizon		4,320
[101-31-000] - Cell Phone Reimbursements	Managment, Leads and Maintenance (6 phones)	3,240
Total		12,160

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6331 LONG DISTANCE	56	100	110	120	20	20.0%
6340 SEWER	1,786	1,800	1,800	1,800	0	0.0%
6350 LANDFILL FEES	2,215	2,400	2,400	2,600	200	8.3%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6430 BUILDING MAINTENANCE	7,974	4,900	7,000	19,660	14,760	301.2%

[Entity] - Budget Detail Desc.	Note	Total
[101-31-000] - Facility Maintenance (Bus Barn)	Parts, Materials, Lot repair, painting and improvements, Oil/WaterSeparator Cleaning/out	8,750
[101-31-000] - Annual Inspections	Fire Alarm, Boiler, Sprinklers, Air Dryer, HVAC	1,210
[101-31-000] - Advanced Communications (Fire Alarm)	Alarm Monitoring and Inspections	800
[101-31-000] - Tyler Rental (Fire Extinguisher)		400
[101-31-000] - Upgrade LED Lights Bus Barn		2,500
[101-31-000] - Bus Stop and Shelter Maintenance	Major repairs/vandalism and material, widows (plexi), roof repair, signage, benches, garbage cans, temporary stop hardware	6,000
Total		19,660

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6431 HEATING FUEL	9,774	8,700	8,700	9,000	300	3.4%
6450 EQUIPMENT MAINTENANCE	1,070	1,550	6,000	4,500	2,950	190.3%
6460 VEHICLE MAINTENANCE	148,462	180,000	141,000	180,000	0	0.0%
6461 VEHICLE FUEL & OIL	254,588	242,000	210,000	300,000	58,000	24.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6525 SMALL EQUIPMENT PURCHASES	26,800	1,000	7,350	7,450	6,450	645.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-31-000] - Tool Box and Misc. Tools	20% local match	4,000
[101-31-000] - Jump Starter	20% Local Match	600
[101-31-000] - Work Platform & Additional mobile eye wash station	OSHA walk-thru recommendation	2,850
Total		7,450

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-31-000 - TRANSIT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6530 EQUIPMENT PURCHASE	51,151	6,600	0	15,520	8,920	135.2%
[Entity] - Budget Detail Desc.	Note		Total			
[101-31-000] - Match for Support Vehicles		FY24 Carryforward		11,920		
[101-31-000] - Maintenance Safety Items		Replacement of Failed High Lift Jack Stands & Tire Lift (OSHA Recommendation) (20% Grant Match)		3,600		
Total				15,520		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6540 CAPITAL IMPROVEMENTS	0	41,219	3,500	12,339	(28,880)	(70.1%)
[Entity] - Budget Detail Desc.	Note		Total			
[101-31-000] - Transit Center Renovations		FY24 Carry Forward		12,339		
Total				12,339		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	3,805,893	3,945,693	3,930,578	4,891,854	946,161	24.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6650 TRANSFERS OUT - RENT	0	0	0	9,725	9,725	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[101-31-000] - White Cliff Rent				9,725		
Total				9,725		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
NON OPERATING EXPENSES	0	0	0	9,725	9,725	0.0%
TOTAL APPROPRIATIONS	3,805,893	3,945,693	3,930,578	4,901,579	955,886	24.2%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-35 - GF GRANTS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	380,656	314,500	314,500	373,960	59,460	18.9%
OPERATING EXPENSES	380,656	314,500	314,500	373,960	59,460	18.9%
TOTAL APPROPRIATIONS	380,656	314,500	314,500	373,960	59,460	18.9%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-35 - GF GRANTS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	380,656	314,500	314,500	373,960	59,460	18.9%
[Entity] - Budget Detail Desc.			Note	Total		
[101-35-000] - Remainder - Additional Assembly Approval Required						32,376
[101-35-010] - Ketchikan Area Arts and Humanities						25,000
[101-35-012] - Ketchikan Kanayama Exchange						14,900
[101-35-013] - Women in Safe Homes						23,785
[101-35-014] - Southeast Alaska Independent Living						18,000
[101-35-015] - Ketchikan Killer Whales Swim Club						20,000
[101-35-016] - Catholic Community Services						25,000
[101-35-017] - Alaska Legal Services						25,000
[101-35-019] - Ketchikan Youth Court						4,900
[101-35-022] - First City Players						25,000
[101-35-023] - First City Homeless Services						10,000
[101-35-024] - Ketchikan Wellness Coalition						25,000
[101-35-025] - Rendezvous Senior Day Services						25,000
[101-35-026] - Ketchikan Committee for the Homeless - PATH						15,000
[101-35-029] - Ketchikan Theatre Ballet						25,000
[101-35-038] - Special Olympics						5,000
[101-35-045] - Ketchikan Junior Shotgun League						4,999
[101-35-046] - National Forest Foundation						25,000
[101-35-047] - Residential Youth Care (RYC)						25,000
Total						373,960
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	380,656	314,500	314,500	373,960	59,460	18.9%
TOTAL APPROPRIATIONS	380,656	314,500	314,500	373,960	59,460	18.9%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-36-000 - NON-DEPARTMENTAL

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6205 EXCESS LIABILITY INSURANCE	299,231	228,342	366,205	246,610	18,268	8.0%
6220 WORKERS COMP INSURANCE	218,052	220,000	247,398	247,398	27,398	12.5%
6221 WORKERS COMP ALLOCATION	(217,882)	(220,000)	(247,398)	(247,398)	(27,398)	12.5%
6230 UNEMPLOYMENT INSURANCE (ESD)	2,873	0	0	0	0	0.0%
6231 UNEMPLOYMENT INSURANCE ALLOC PENSION	(2,873)	0	0	0	0	0.0%
6241 PENSION ALLOCATION	1,746,243	2,125,408	1,799,096	1,799,096	(326,312)	(15.4%)
6242 PENSION ALLOCATION - IBEW	(1,748,926)	(2,125,408)	(1,799,096)	(1,799,096)	326,312	(15.4%)
6242 PENSION ALLOCATION - IBEW	(2,264)	0	0	0	0	0.0%
OPERATING EXPENSES	294,454	228,342	366,205	246,610	18,268	8.0%
TOTAL APPROPRIATIONS	294,454	228,342	366,205	246,610	18,268	8.0%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-38-000 - INTERFUND TRANSFERS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6600 TRANSFERS OUT - DEBT SERVICE	0	2,465,000	2,465,000	0	(2,465,000)	(100.0%)
6603 TRANSFERS OUT - MEDIVACS	5,500	5,500	5,500	0	(5,500)	(100.0%)
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	896,702	0	(185,604)	(100.0%)
6622 TRANSFERS OUT - CONSTRUCTION FUND	0	3,400,000	3,400,000	0	(3,400,000)	(100.0%)
NON OPERATING EXPENSES	203,359	6,068,359	6,779,457	12,255	(6,056,104)	(99.8%)
TOTAL APPROPRIATIONS	203,359	6,068,359	6,779,457	12,255	(6,056,104)	(99.8%)

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-39-000 - AUTOMATION

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	275,157	288,110	270,000	309,159	21,049	7.3%
5120 TEMPORARY PAY	0	0	0	6,000	6,000	0.0%
5200 TAXES/BENEFITS	168,713	188,936	160,000	202,199	13,264	7.0%
5300 TRAVEL & TRAINING	4,925	5,000	5,000	10,000	5,000	100.0%
6010 SUPPLIES	657	500	500	1,000	500	100.0%
6011 OPERATING SUPPLIES	696	1,000	500	1,000	0	0.0%
6015 BOOKS & SOFTWARE	167,441	164,139	160,000	202,800	38,661	23.6%
6021 DATA SERVICES	69,688	160,000	150,000	160,000	0	0.0%
6060 RENTALS	0	10,500	10,500	10,500	0	0.0%
6070 POSTAGE EXPENSE	0	100	0	300	200	200.0%
6080 PROFESSIONAL SERVICES	59,071	100,000	60,000	100,000	0	0.0%
6090 CONTRACTUAL SERVICES	52,173	42,213	45,000	52,503	10,290	24.4%
6330 TELEPHONE	7,494	3,000	2,500	3,000	0	0.0%
6331 LONG DISTANCE	68	500	200	500	0	0.0%
6350 LANDFILL FEES	17	0	0	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	0	4,000	400	4,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	63,720	35,000	38,000	49,600	14,600	41.7%
6530 EQUIPMENT PURCHASE	31,036	75,000	75,000	50,000	(25,000)	(33.3%)
OPERATING EXPENSES	900,855	1,077,997	977,600	1,162,561	84,564	7.8%
6650 TRANSFERS OUT - RENT	9,706	5,514	5,192	8,032	2,518	45.7%
NON OPERATING EXPENSES	9,706	5,514	5,192	8,032	2,518	45.7%
TOTAL APPROPRIATIONS	910,560	1,083,511	982,792	1,170,593	87,082	8.0%

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-39-000 - AUTOMATION

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	275,157	288,110	270,000	309,159	21,049	7.3%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5120 TEMPORARY PAY	0	0	0	6,000	6,000	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-39-000] - Summer Internship		6,000
Total		6,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5200 TAXES/BENEFITS	168,713	188,936	160,000	202,199	13,264	7.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5300 TRAVEL & TRAINING	4,925	5,000	5,000	10,000	5,000	100.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-39-000] - Borough training		10,000
Total		10,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	657	500	500	1,000	500	100.0%
6011 OPERATING SUPPLIES	696	1,000	500	1,000	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6015 BOOKS & SOFTWARE	167,441	164,139	160,000	202,800	38,661	23.6%

[Entity] - Budget Detail Desc.	Note	Total
[101-39-000] - Solarwinds annual software maintenance	Network managment and monitoring software	2,000
[101-39-000] - Webex remote meeting service annual software maintenance		13,000
[101-39-000] - Social media archiving annual maintenance		8,800
[101-39-000] - Scada server software maintenance	Siemens Desigo maintenance	7,000
[101-39-000] - Firewall and antivirus software maintenance		25,000
[101-39-000] - Microsoft SQL Database maintenance		3,100
[101-39-000] - Logmein annual software maintenance	PC remote access software	900
[101-39-000] - Social media management software	Clerks office - Hootsuite	600
[101-39-000] - Office 365 annual software maintenance		18,000
[101-39-000] - Software development software	Oracle, SQL, Visual studio ect	5,000
[101-39-000] - Granicus meeting web streaming and archiving maintenance		8,000
[101-39-000] - Fastvue firewall syslog server annual software maintenance	firewall log analyzer	1,400
[101-39-000] - Dude Solutions maintenance scheduler annual software maintenance	Maintenance manager subscription Public works, Airport and NTF	8,500
[101-39-000] - Network inventory and patch management software maintenance		3,000
[101-39-000] - Esri annual software maintenance	Mapping software	19,000
[101-39-000] - Granicus public engagement software	public engagement software	9,000
[101-39-000] - Adobe products subscription	Acrobat pro, Indesign and Illustrator	4,500
[101-39-000] - Network backup software annual software 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 managment annual software maintenance		6,000
[101-39-000] - Website annual maintenance		13,000
Total		202,800

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6021 DATA SERVICES	69,688	160,000	150,000	160,000	0	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[101-39-000] - Phone service		55,000
[101-39-000] - Data between facilities	Includes 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

KETCHIKAN GATEWAY BOROUGH

FY 2025

101-39-000 - AUTOMATION

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6060 RENTALS	0	10,500	10,500	10,500	0	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[101-39-000] - Mail machine rent				2,500		
[101-39-000] - Folder stuffer rent				8,000		
Total				10,500		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6070 POSTAGE EXPENSE	0	100	0	300	200	200.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6080 PROFESSIONAL SERVICES	59,071	100,000	60,000	100,000	0	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[101-39-000] - Technical and professional services				50,000		
[101-39-000] - Aerial imagery services				10,000		
[101-39-000] - GIS Sidwell services				25,000		
[101-39-000] - Cyber security services				15,000		
Total				100,000		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	52,173	42,213	45,000	52,503	10,290	24.4%
[Entity] - Budget Detail Desc.	Note		Total			
[101-39-000] - Janitorial				2,503		
[101-39-000] - Copier/printer supplies paper and maintenance				50,000		
Total				52,503		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6330 TELEPHONE	7,494	3,000	2,500	3,000	0	0.0%
6331 LONG DISTANCE	68	500	200	500	0	0.0%
6350 LANDFILL FEES	17	0	0	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	0	4,000	400	4,000	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6525 SMALL EQUIPMENT PURCHASES	63,720	35,000	38,000	49,600	14,600	41.7%
[Entity] - Budget Detail Desc.	Note		Total			
[101-39-000] - Desktop computer replacements				40,000		
[101-39-000] - Chambers PC and monitor replacements				9,600		
Total				49,600		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6530 EQUIPMENT PURCHASE	31,036	75,000	75,000	50,000	(25,000)	(33.3%)
[Entity] - Budget Detail Desc.	Note		Total			
[101-39-000] - Offsite NAS backup storage				15,000		
[101-39-000] - Server room core switch replacement				25,000		
[101-39-000] - Copier scheduled replacements				10,000		
Total				50,000		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	900,855	1,077,997	977,600	1,162,561	84,564	7.8%
6650 TRANSFERS OUT - RENT	9,706	5,514	5,192	8,032	2,518	45.7%
NON OPERATING EXPENSES	9,706	5,514	5,192	8,032	2,518	45.7%
TOTAL APPROPRIATIONS	910,560	1,083,511	982,792	1,170,593	87,082	8.0%

KETCHIKAN GATEWAY BOROUGH
FY 2025
101-40 - GF CAPITAL & MAJOR PROJECTS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6080 PROFESSIONAL SERVICES	53,187	50,000	200	50,000	0	0.0%
6090 CONTRACTUAL SERVICES	6,356	190,000	54,000	140,000	(50,000)	(26.3%)
6430 BUILDING MAINTENANCE	883	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	13,214	0	0	0	0	0.0%
6530 EQUIPMENT PURCHASE	107,596	10,000	0	70,000	60,000	600.0%
6540 CAPITAL IMPROVEMENTS	215,931	1,630,000	272,431	1,360,000	(270,000)	(16.6%)
OPERATING EXPENSES	397,167	1,880,000	326,631	1,620,000	(260,000)	(13.8%)
6622 TRANSFERS OUT - CONSTRUCTION FUND	7,000,000	0	0	0	0	0.0%
NON OPERATING EXPENSES	7,000,000	0	0	0	0	0.0%
TOTAL APPROPRIATIONS	7,397,167	1,880,000	326,631	1,620,000	(260,000)	(13.8%)

KETCHIKAN GATEWAY BOROUGH
FY 2025
101-40 - GF CAPITAL & MAJOR PROJECTS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6080 PROFESSIONAL SERVICES	53,187	50,000	200	50,000	0	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[101-40-150] - Parks Master Plan		50,000				
Total		50,000				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	6,356	190,000	54,000	140,000	(50,000)	(26.3%)
[Entity] - Budget Detail Desc.	Note		Total			
[101-40-019] - Lund Street Park Improvements		45,000				
[101-40-021] - Forest Park Playground Design		50,000				
[101-40-156] - Mountain Point Beach Park Design		45,000				
Total		140,000				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6430 BUILDING MAINTENANCE	883	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	13,214	0	0	0	0	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[101-40-114] - Animal Protection Replacement Vehicle		70,000				
Total		70,000				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6530 EQUIPMENT PURCHASE	107,596	10,000	0	70,000	60,000	600.0%
[Entity] - Budget Detail Desc.	Note		Total			
[101-40-000] - Comprehensive Plan Update		150,000				
[101-40-157] - Rotary Beach Improvements		400,000				
[101-40-158] - South Point Higgins Beach Improvements		35,000				
[101-40-160] - Upgrades to PW Maintenance Facility		100,000				
[101-40-162] - Skate Park Roof		675,000				
Total		1,360,000				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6540 CAPITAL IMPROVEMENTS	215,931	1,630,000	272,431	1,360,000	(270,000)	(16.6%)
[Entity] - Budget Detail Desc.	Note		Total			
[101-40-000] - Comprehensive Plan Update		150,000				
[101-40-157] - Rotary Beach Improvements		400,000				
[101-40-158] - South Point Higgins Beach Improvements		35,000				
[101-40-160] - Upgrades to PW Maintenance Facility		100,000				
[101-40-162] - Skate Park Roof		675,000				
Total		1,360,000				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	397,167	1,880,000	326,631	1,620,000	(260,000)	(13.8%)
6622 TRANSFERS OUT - CONSTRUCTION FUND	7,000,000	0	0	0	0	0.0%
NON OPERATING EXPENSES	7,000,000	0	0	0	0	0.0%
TOTAL APPROPRIATIONS	7,397,167	1,880,000	326,631	1,620,000	(260,000)	(13.8%)

DEBT SERVICE

FY 2025

KETCHIKAN GATEWAY BOROUGH

FY 2025

2XX - DEBT SERVICE FUNDS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
4300 INTEREST SUBSIDY	347,573	358,784	358,785	344,894	(13,890)	(3.9%)
INVESTMENT INCOME	347,573	358,784	358,785	344,894	(13,890)	(3.9%)
ANNUAL SERVICE AREA FEE						
4450 TRANSFERS IN - DEBT SERVICE	3,559,859	4,862,870	2,397,869	2,401,820	(2,461,050)	(50.6%)
INTERFUND TRANSFERS	3,559,859	4,862,870	2,397,869	2,401,820	(2,461,050)	(50.6%)
TOTAL REVENUES	3,907,432	5,221,654	2,756,654	2,746,714	(2,474,940)	(47.4%)
6840 DEBT PRINCIPAL PAYMENTS	2,380,000	1,325,000	1,325,000	1,385,000	60,000	4.5%
6845 DEBT INTEREST EXPENSE	1,527,432	1,431,654	1,431,654	1,361,714	(69,940)	(4.9%)
OPERATING EXPENSES	3,907,432	2,756,654	2,756,654	2,746,714	(9,940)	(0.4%)
TOTAL APPROPRIATIONS	3,907,432	2,756,654	2,756,654	2,746,714	(9,940)	(0.4%)
NET EXCESS REV OVER (UNDER) APP	0	2,465,000	0	0	(2,465,000)	(100.0%)
ENDING FUND BALANCE	0	2,465,000	0	0	(2,465,000)	(100.0%)

HOUSING CAPITAL

FY 2025

KETCHIKAN GATEWAY BOROUGH

FY 2025

325 - HOUSING CAPITAL

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	0	7,000,000	7,000,000	6,945,000	(55,000)	(0.8%)
4305 INTEREST INCOME	0	250,000	150,000	200,000	(50,000)	(20.0%)
INVESTMENT INCOME	0	250,000	150,000	200,000	(50,000)	(20.0%)
ANNUAL SERVICE AREA FEE						
4435 TRANSFERS IN - GF	7,000,000	0	0	0	0	0.0%
INTERFUND TRANSFERS	7,000,000	0	0	0	0	0.0%
TOTAL REVENUES	7,000,000	250,000	150,000	200,000	(50,000)	(20.0%)
6030 PUBLISHING EXPENSE	0	0	0	500	500	0.0%
6080 PROFESSIONAL SERVICES	0	550,000	55,000	0	(550,000)	(100.0%)
6090 CONTRACTUAL SERVICES	0	0	0	200,000	200,000	0.0%
6540 CAPITAL IMPROVEMENTS	0	0	150,000	4,200,000	4,200,000	0.0%
OPERATING EXPENSES	0	550,000	205,000	4,400,500	3,850,500	700.1%
TOTAL APPROPRIATIONS	0	550,000	205,000	4,400,500	3,850,500	700.1%
NET EXCESS REV OVER (UNDER) APP	7,000,000	(300,000)	(55,000)	(4,200,500)	(3,900,500)	1,300.2%
ENDING FUND BALANCE	7,000,000	6,700,000	6,945,000	2,744,500	(3,955,500)	(59.0%)

KETCHIKAN GATEWAY BOROUGH

FY 2025

325-10-000 - Housing Capital - Mile 17

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6080 PROFESSIONAL SERVICES	0	450,000	55,000	0	(450,000)	(100.0%)
6540 CAPITAL IMPROVEMENTS	0	0	150,000	1,050,000	1,050,000	0.0%
OPERATING EXPENSES	0	450,000	205,000	1,050,000	600,000	133.3%
TOTAL APPROPRIATIONS	0	450,000	205,000	1,050,000	600,000	133.3%

KETCHIKAN GATEWAY BOROUGH

FY 2025

325-10-000 - Housing Capital - Mile 17

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6080 PROFESSIONAL SERVICES	0	450,000	55,000	0	(450,000)	(100.0%)

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6540 CAPITAL IMPROVEMENTS	0	0	150,000	1,050,000	1,050,000	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[325-10-000] - Existing Driveway Improvements at 17 Mile	FY25 CIP	1,000,000
[325-10-000] - Mile 17 Subdivision - Phase 2	FY25 CIP	50,000
Total		1,050,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	0	450,000	205,000	1,050,000	600,000	133.3%
TOTAL APPROPRIATIONS	0	450,000	205,000	1,050,000	600,000	133.3%

KETCHIKAN GATEWAY BOROUGH

FY 2025

325-20-000 - Housing Capital - Fawn Mtn

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6030 PUBLISHING EXPENSE	0	0	0	500	500	0.0%
6080 PROFESSIONAL SERVICES	0	100,000	0	0	(100,000)	(100.0%)
6540 CAPITAL IMPROVEMENTS	0	0	0	2,800,000	2,800,000	0.0%
OPERATING EXPENSES	0	100,000	0	2,800,500	2,700,500	2,700.5%
TOTAL APPROPRIATIONS	0	100,000	0	2,800,500	2,700,500	2,700.5%

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 325-20-000 - Housing Capital - Fawn Mtn

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6030 PUBLISHING EXPENSE	0	0	0	500	500	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[325-20-000] - Advertising Needs		500
Total		500

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6080 PROFESSIONAL SERVICES	0	100,000	0	0	(100,000)	(100.0%)

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6540 CAPITAL IMPROVEMENTS	0	0	0	2,800,000	2,800,000	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[325-20-000] - Fawn Mt. Subdivision: Install 600 lf of road water sewer and electrical	FY25 CIP	2,500,000
[325-20-000] - Fawn Mt. Subdivision: Further Advancement of the Subdivision	FY24 Carry-Forward	300,000
Total		2,800,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	0	100,000	0	2,800,500	2,700,500	2,700.5%
TOTAL APPROPRIATIONS	0	100,000	0	2,800,500	2,700,500	2,700.5%

KETCHIKAN GATEWAY BOROUGH

FY 2025

325-30-000 - AHFC Saxman Housing

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6540 CAPITAL IMPROVEMENTS	0	0	0	350,000	350,000	0.0%
OPERATING EXPENSES	0	0	0	350,000	350,000	0.0%
TOTAL APPROPRIATIONS	0	0	0	350,000	350,000	0.0%

KETCHIKAN GATEWAY BOROUGH

FY 2025

325-30-000 - AHFC Saxman Housing

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6540 CAPITAL IMPROVEMENTS	0	0	0	350,000	350,000	0.0%
[Entity] - Budget Detail Desc.		Note		Total		
[325-30-000] - AHFC Saxman Housing Project - Portion of the Match Requirement				350,000		
Total				350,000		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	0	0	0	350,000	350,000	0.0%
TOTAL APPROPRIATIONS	0	0	0	350,000	350,000	0.0%

KETCHIKAN GATEWAY BOROUGH

FY 2025

325-50-000 - ADU Grant Program

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	0	0	0	200,000	200,000	0.0%
OPERATING EXPENSES	0	0	0	200,000	200,000	0.0%
TOTAL APPROPRIATIONS	0	0	0	200,000	200,000	0.0%



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ENTERPRISE FUNDS

FY 2025

KETCHIKAN GATEWAY BOROUGH

FY 2025

400 - AIRPORT ENTERPRISE FUND

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	26,421,855	26,813,836	26,813,836	26,427,847	(385,989)	(1.4%)
4221 PERS ON BEHALF PAYMENTS	48,802	0	50,000	50,000	50,000	0.0%
4226 TSA LAW ENFORCEMENT REIMB	55,370	42,000	42,000	42,000	0	0.0%
4260 STATE FUEL TAX REVENUE	38,823	55,000	55,000	55,000	0	0.0%
REVENUE FROM OTHER GOVTS	142,996	97,000	147,000	147,000	50,000	51.5%
4305 INTEREST INCOME	241,414	30,000	250,000	250,000	220,000	733.3%
INVESTMENT INCOME	241,414	30,000	250,000	250,000	220,000	733.3%
4340 VENDOR COMMISSION FEES	2,453	4,400	4,400	4,400	0	0.0%
ANNUAL SERVICE AREA FEE						
4385 STATE MOA REVENUE	502,000	502,000	502,000	502,000	0	0.0%
4390 MISCELLANEOUS REVENUE	16,260	0	25,400	20,000	20,000	0.0%
4510 FUEL FLOWAGE FEES	181,417	185,000	160,000	270,000	85,000	45.9%
4520 RENTAL INCOME - FIELD	142,049	175,000	175,000	218,750	43,750	25.0%
4525 LEASE AGREEMENT REVENUES	36,098	51,000	51,000	57,000	6,000	11.8%
4530 LANDING FEES	1,037,046	995,000	1,000,000	1,150,000	155,000	15.6%
4540 TIE DOWN CHARGES	0	1,000	0	0	(1,000)	(100.0%)
4550 DOCK FEES	1,908	1,000	3,500	3,500	2,500	250.0%
4555 SEAPLANE DOCK FEES	3,453	6,000	5,500	9,500	3,500	58.3%
4580 AIRCRAFT PARKING FEES	16,337	15,000	14,000	16,500	1,500	10.0%
4590 ANNUAL FIELD REVENUE	16	0	0	0	0	0.0%
4610 GRAVINA VEHICLE PARKING FEES	102,718	100,000	110,000	192,000	92,000	92.0%
4611 REVILLA PARKING REVENUE	285,257	320,000	285,000	495,000	175,000	54.7%
4620 BUILDING RENTAL - TERMINAL	501,789	550,000	603,000	582,204	32,204	5.9%
4626 FBI BACKGROUND FEES	3,480	3,000	3,500	3,800	800	26.7%
4630 ALASKA AIR SECURITY REVENUE	270,394	250,000	270,000	280,000	30,000	12.0%
4670 FACILITY USE FEES	50,112	46,000	45,000	50,000	4,000	8.7%
4690 MISCELLANEOUS TERMINAL FEES	24,607	500	22,470	22,470	21,970	4,394.0%
4710 FERRY FARE FEES	2,710,904	2,700,000	2,700,000	2,770,000	70,000	2.6%
4730 CALL OUT FEES - FERRY	156,164	150,000	160,000	160,000	10,000	6.7%
4792 PARKING ENFORCEMENT FEES	22,320	25,000	25,000	30,000	5,000	20.0%
4810 MURPHY'S DOCKING FEES	10,675	8,900	8,900	8,900	0	0.0%
SERVICE FEES	6,077,456	6,088,800	6,173,670	6,846,024	757,224	12.4%
4426 TRANSFER IN - PFC	18,269	500,000	0	0	(500,000)	(100.0%)
4453 TRANSFERS IN - MEDIVACS	5,500	5,500	5,500	0	(5,500)	(100.0%)
INTERFUND TRANSFERS	23,769	505,500	5,500	0	(505,500)	(100.0%)
TOTAL REVENUES	6,485,635	6,721,300	6,576,170	7,243,024	521,724	7.8%
5100 EMPLOYEE WAGES	1,937,487	2,206,419	2,105,000	2,277,239	70,820	3.2%
5110 OVERTIME PAY	174,671	177,000	207,500	200,000	23,000	13.0%
5120 TEMPORARY PAY	10,598	42,000	65,000	65,000	23,000	54.8%
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	62,724	63,000	76,500	68,000	5,000	7.9%
5200 TAXES/BENEFITS	1,832,691	2,088,718	1,962,000	2,281,944	193,227	9.3%
5300 TRAVEL & TRAINING	26,288	30,500	30,300	39,500	9,000	29.5%
5400 UNIFORM ALLOWANCE	10,698	8,000	9,800	8,700	700	8.7%
6010 SUPPLIES	6,935	9,900	10,800	11,800	1,900	19.2%
6011 OPERATING SUPPLIES	184,724	198,000	211,000	176,000	(22,000)	(11.1%)
6020 DUES & PUBLICATIONS	570	1,300	1,150	1,300	0	0.0%
6030 PUBLISHING EXPENSE	88	0	0	150	150	0.0%
6032 BANKING FEES	70,151	80,000	60,000	80,000	0	0.0%
6045 MEETING/TRAINING FOOD	5	300	350	350	50	16.7%
6070 POSTAGE EXPENSE	562	500	500	500	0	0.0%
6075 SECURITY SCREENING EXPENSE	1,710	2,000	2,000	2,500	500	25.0%
6080 PROFESSIONAL SERVICES	25,967	3,372,239	0	0	(3,372,239)	(100.0%)
6085 LICENSES/FEES/PERMITS	3,506	2,500	2,500	2,500	0	0.0%
6090 CONTRACTUAL SERVICES	133,007	767,829	555,000	287,000	(480,829)	(62.6%)
6100 INSURANCE	253,561	245,741	244,500	277,260	31,519	12.8%
6110 MEDICAL EXPENSE	3,686	2,000	2,500	2,500	500	25.0%
6260 PENSION EXPENSE	(566,332)	0	0	0	0	0.0%
6261 OPEB EXPENSE	(360,640)	0	0	0	0	0.0%
6310 ELECTRICITY	101,874	170,950	135,900	170,950	0	0.0%
6320 WATER	36,227	47,000	43,500	47,000	0	0.0%
6330 TELEPHONE	16,028	19,600	20,100	20,100	500	2.6%
6331 LONG DISTANCE	111	400	400	400	0	0.0%
6340 SEWER	24,545	36,000	33,000	36,000	0	0.0%
6350 LANDFILL FEES	11,154	17,000	17,000	18,000	1,000	5.9%
6410 DOCK MAINTENANCE	301	11,500	11,500	11,500	0	0.0%
6420 FIELD MAINTENANCE	12,636	20,000	15,000	20,000	0	0.0%
6430 BUILDING MAINTENANCE	19,958	36,000	31,000	40,000	4,000	11.1%
6431 HEATING FUEL	90,769	98,000	80,000	85,000	(13,000)	(13.3%)
6450 EQUIPMENT MAINTENANCE	39,702	54,000	49,000	53,000	(1,000)	(1.9%)
6460 VEHICLE MAINTENANCE	8,629	20,600	22,000	21,500	900	4.4%
6461 VEHICLE FUEL & OIL	362,576	467,500	343,000	402,500	(65,000)	(13.9%)
6470 FERRY MAINTENANCE	306,911	85,000	85,000	85,000	0	0.0%
6475 AIRPORT PARKING LOT MAINT	655	20,000	8,000	15,000	(5,000)	(25.0%)
6525 SMALL EQUIPMENT PURCHASES	11,731	26,500	27,500	25,000	(1,500)	(5.7%)
6530 EQUIPMENT PURCHASE	0	87,000	87,000	37,000	(50,000)	(57.5%)
6540 CAPITAL IMPROVEMENTS	0	1,250,000	0	0	(1,250,000)	(100.0%)
OPERATING EXPENSES	4,856,463	11,764,996	6,555,300	6,870,193	(4,894,803)	(41.6%)

KETCHIKAN GATEWAY BOROUGH

FY 2025

400 - AIRPORT ENTERPRISE FUND

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6130 ADMINISTRATIVE FEES	246,589	399,859	399,859	309,158	(90,700)	(22.7%)
6140 DEBT SERVICE	0	59,912	0	0	(59,912)	(100.0%)
6610 TRANSFERS OUT - SEWER FEES	7,000	7,000	7,000	7,000	0	0.0%
6700 BAD DEBT EXPENSE	(1,669)	0	0	0	0	0.0%
6750 DEPRECIATION - FIELD/SLUDGE	91,402	0	0	0	0	0.0%
6760 DEPRECIATION - TERMINAL/ WASTEWATER	273,883	0	0	0	0	0.0%
6770 DEPRECIATION - FERRY/MT. POINT	610,282	0	0	0	0	0.0%
6775 DEPRECIATION - REVILLA PARKING	9,705	0	0	0	0	0.0%
NON OPERATING EXPENSES	1,237,191	466,771	406,859	316,158	(150,612)	(32.3%)
TOTAL APPROPRIATIONS	6,093,654	12,231,767	6,962,159	7,186,352	(5,045,415)	(41.2%)
NET EXCESS REV OVER (UNDER) APP	391,981	(5,510,467)	(385,989)	56,672	5,567,139	(101.0%)
ENDING FUND BALANCE	26,813,836	21,303,369	26,427,847	26,484,519	5,181,150	24.3%

KETCHIKAN GATEWAY BOROUGH

FY 2025

400-60-000 - AIRPORT - FIELD

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	539,337	612,267	565,000	689,931	77,664	12.7%
5110 OVERTIME PAY	26,954	20,000	28,000	25,000	5,000	25.0%
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	2,115	3,000	4,000	3,000	0	0.0%
5200 TAXES/BENEFITS	447,644	600,301	550,000	693,984	93,683	15.6%
5300 TRAVEL & TRAINING	21,263	20,000	20,000	30,000	10,000	50.0%
5400 UNIFORM ALLOWANCE	1,517	2,500	2,500	2,500	0	0.0%
6010 SUPPLIES	832	1,800	1,800	1,800	0	0.0%
6011 OPERATING SUPPLIES	113,573	120,000	120,000	100,000	(20,000)	(16.7%)
6020 DUES & PUBLICATIONS	0	0	150	0	0	0.0%
6085 LICENSES/FEES/PERMITS	2,959	2,000	2,000	2,000	0	0.0%
6090 CONTRACTUAL SERVICES	7,496	9,000	10,000	7,000	(2,000)	(22.2%)
6100 INSURANCE	57,708	20,509	25,000	25,000	4,491	21.9%
6110 MEDICAL EXPENSE	599	500	500	1,000	500	100.0%
6310 ELECTRICITY	26,155	40,000	35,000	50,000	10,000	25.0%
6330 TELEPHONE	1,227	2,600	2,600	2,600	0	0.0%
6331 LONG DISTANCE	5	100	100	100	0	0.0%
6350 LANDFILL FEES	2,310	2,000	2,000	1,500	(500)	(25.0%)
6410 DOCK MAINTENANCE	0	1,500	1,500	1,500	0	0.0%
6420 FIELD MAINTENANCE	12,636	20,000	15,000	20,000	0	0.0%
6430 BUILDING MAINTENANCE	3,815	15,000	15,000	15,000	0	0.0%
6431 HEATING FUEL	27,946	28,000	20,000	25,000	(3,000)	(10.7%)
6450 EQUIPMENT MAINTENANCE	17,913	20,000	20,000	20,000	0	0.0%
6460 VEHICLE MAINTENANCE	8,414	15,000	15,000	15,000	0	0.0%
6461 VEHICLE FUEL & OIL	59,398	65,000	40,000	50,000	(15,000)	(23.1%)
6525 SMALL EQUIPMENT PURCHASES	4,887	6,000	6,000	5,000	(1,000)	(16.7%)
6530 EQUIPMENT PURCHASE	0	55,000	55,000	15,000	(40,000)	(72.7%)
OPERATING EXPENSES	1,386,702	1,682,076	1,556,150	1,801,915	119,839	7.1%
6130 ADMINISTRATIVE FEES	60,031	84,104	84,104	81,086	(3,018)	(3.6%)
NON OPERATING EXPENSES	60,031	84,104	84,104	81,086	(3,018)	(3.6%)
TOTAL APPROPRIATIONS	1,446,733	1,766,180	1,640,254	1,883,001	116,821	6.6%

KETCHIKAN GATEWAY BOROUGH
FY 2025
400-60-000 - AIRPORT - FIELD

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	539,337	612,267	565,000	689,931	77,664	12.7%
5110 OVERTIME PAY	26,954	20,000	28,000	25,000	5,000	25.0%
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	2,115	3,000	4,000	3,000	0	0.0%
5200 TAXES/BENEFITS	447,644	600,301	550,000	693,984	93,683	15.6%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5300 TRAVEL & TRAINING	21,263	20,000	20,000	30,000	10,000	50.0%

[Entity] - Budget Detail Desc.	Note	Total
[400-60-000] - Travel/Training	Annual ARFF re-certification and ETT Training	30,000
Total		30,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5400 UNIFORM ALLOWANCE	1,517	2,500	2,500	2,500	0	0.0%
6010 SUPPLIES	832	1,800	1,800	1,800	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6011 OPERATING SUPPLIES	113,573	120,000	120,000	100,000	(20,000)	(16.7%)

[Entity] - Budget Detail Desc.	Note	Total
[400-60-000] - Operating Supplies	Runway de-ice chemicals, herbicide, snow removal equipment replacement parts & other misc. supplies	100,000
Total		100,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6020 DUES & PUBLICATIONS	0	0	150	0	0	0.0%
6085 LICENSES/FEES/PERMITS	2,959	2,000	2,000	2,000	0	0.0%
6090 CONTRACTUAL SERVICES	7,496	9,000	10,000	7,000	(2,000)	(22.2%)
6100 INSURANCE	57,708	20,509	25,000	25,000	4,491	21.9%
6110 MEDICAL EXPENSE	599	500	500	1,000	500	100.0%
6310 ELECTRICITY	26,155	40,000	35,000	50,000	10,000	25.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6330 TELEPHONE	1,227	2,600	2,600	2,600	0	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[400-60-000] - Telephone	Staff cell phone allowances	2,600
Total		2,600

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6331 LONG DISTANCE	5	100	100	100	0	0.0%
6350 LANDFILL FEES	2,310	2,000	2,000	1,500	(500)	(25.0%)
6410 DOCK MAINTENANCE	0	1,500	1,500	1,500	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6420 FIELD MAINTENANCE	12,636	20,000	15,000	20,000	0	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[400-60-000] - Field Maint.	Runway light repair, safety area and storm water maintenance	20,000
Total		20,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6430 BUILDING MAINTENANCE	3,815	15,000	15,000	15,000	0	0.0%
6431 HEATING FUEL	27,946	28,000	20,000	25,000	(3,000)	(10.7%)

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6450 EQUIPMENT MAINTENANCE	17,913	20,000	20,000	20,000	0	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[400-60-000] - Equipment Maint.	General snow removal equipment maintenance	20,000
Total		20,000

KETCHIKAN GATEWAY BOROUGH

FY 2025

400-60-000 - AIRPORT - FIELD

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6460 VEHICLE MAINTENANCE	8,414	15,000	15,000	15,000	0	0.0%
6461 VEHICLE FUEL & OIL	59,398	65,000	40,000	50,000	(15,000)	(23.1%)
6525 SMALL EQUIPMENT PURCHASES	4,887	6,000	6,000	5,000	(1,000)	(16.7%)
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6530 EQUIPMENT PURCHASE	0	55,000	55,000	15,000	(40,000)	(72.7%)

[Entity] - Budget Detail Desc.	Note	Total
[400-60-000] - Equipment	Marine and industrial waste oil water evaporator	15,000
Total		15,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	1,386,702	1,682,076	1,556,150	1,801,915	119,839	7.1%
6130 ADMINISTRATIVE FEES	60,031	84,104	84,104	81,086	(3,018)	(3.6%)
NON OPERATING EXPENSES	60,031	84,104	84,104	81,086	(3,018)	(3.6%)
TOTAL APPROPRIATIONS	1,446,733	1,766,180	1,640,254	1,883,001	116,821	6.6%

KETCHIKAN GATEWAY BOROUGH

FY 2025

400-61-000 - AIRPORT - TERMINAL

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	481,402	564,231	550,000	579,117	14,886	2.6%
5110 OVERTIME PAY	47,604	50,000	50,000	40,000	(10,000)	(20.0%)
5120 TEMPORARY PAY	2,575	10,000	15,000	10,000	0	0.0%
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	3,774	0	7,500	5,000	5,000	0.0%
5200 TAXES/BENEFITS	495,021	512,092	512,000	567,570	55,478	10.8%
5300 TRAVEL & TRAINING	4,921	5,000	5,000	4,000	(1,000)	(20.0%)
5400 UNIFORM ALLOWANCE	7,350	3,500	5,000	4,000	500	14.3%
6010 SUPPLIES	228	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	42,369	50,000	50,000	45,000	(5,000)	(10.0%)
6075 SECURITY SCREENING EXPENSE	1,710	2,000	2,000	2,500	500	25.0%
6080 PROFESSIONAL SERVICES	25,217	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	37,699	51,000	30,000	30,000	(21,000)	(41.2%)
6100 INSURANCE	15,129	17,399	23,500	19,487	2,088	12.0%
6110 MEDICAL EXPENSE	2,492	1,000	1,500	1,000	0	0.0%
6310 ELECTRICITY	75,260	100,000	90,000	90,000	(10,000)	(10.0%)
6320 WATER	36,227	40,000	40,000	40,000	0	0.0%
6330 TELEPHONE	957	1,000	1,500	1,500	500	50.0%
6331 LONG DISTANCE	0	200	200	200	0	0.0%
6340 SEWER	24,545	30,000	30,000	30,000	0	0.0%
6350 LANDFILL FEES	8,844	15,000	15,000	15,000	0	0.0%
6430 BUILDING MAINTENANCE	15,828	20,000	15,000	20,000	0	0.0%
6431 HEATING FUEL	62,823	70,000	60,000	60,000	(10,000)	(14.3%)
6450 EQUIPMENT MAINTENANCE	20,185	15,000	10,000	15,000	0	0.0%
6460 VEHICLE MAINTENANCE	53	2,500	2,500	3,000	500	20.0%
6475 AIRPORT PARKING LOT MAINT	621	15,000	8,000	10,000	(5,000)	(33.3%)
6525 SMALL EQUIPMENT PURCHASES	1,919	5,000	5,000	5,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	7,000	7,000	7,000	0	0.0%
OPERATING EXPENSES	1,414,750	1,587,922	1,536,700	1,605,374	17,452	1.1%
6130 ADMINISTRATIVE FEES	60,201	79,396	79,396	72,242	(7,154)	(9.0%)
6140 DEBT SERVICE	0	59,912	0	0	(59,912)	(100.0%)
NON OPERATING EXPENSES	60,201	139,308	79,396	72,242	(67,066)	(48.1%)
TOTAL APPROPRIATIONS	1,474,951	1,727,230	1,616,096	1,677,616	(49,614)	(2.9%)

KETCHIKAN GATEWAY BOROUGH
FY 2025
400-61-000 - AIRPORT - TERMINAL

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	481,402	564,231	550,000	579,117	14,886	2.6%
5110 OVERTIME PAY	47,604	50,000	50,000	40,000	(10,000)	(20.0%)
5120 TEMPORARY PAY	2,575	10,000	15,000	10,000	0	0.0%
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	3,774	0	7,500	5,000	5,000	0.0%
5200 TAXES/BENEFITS	495,021	512,092	512,000	567,570	55,478	10.8%
5300 TRAVEL & TRAINING	4,921	5,000	5,000	4,000	(1,000)	(20.0%)
5400 UNIFORM ALLOWANCE	7,350	3,500	5,000	4,000	500	14.3%
6010 SUPPLIES	228	1,000	1,000	1,000	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6011 OPERATING SUPPLIES	42,369	50,000	50,000	45,000	(5,000)	(10.0%)
[Entity] - Budget Detail Desc.	Note		Total			
[400-61-000] - Operation Supplies	Janitorial and misc. terminal operating supplies		45,000			
Total			45,000			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6075 SECURITY SCREENING EXPENSE	1,710	2,000	2,000	2,500	500	25.0%
[Entity] - Budget Detail Desc.	Note		Total			
[400-61-000] - Security Screening	FBI Background checks		2,500			
Total			2,500			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6080 PROFESSIONAL SERVICES	25,217	0	0	0	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	37,699	51,000	30,000	30,000	(21,000)	(41.2%)
[Entity] - Budget Detail Desc.	Note		Total			
[400-61-000] - Contractual Serv.	Elevator Maintenance agreement , Alarm Monitoring, trash compactor removal		30,000			
Total			30,000			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6100 INSURANCE	15,129	17,399	23,500	19,487	2,088	12.0%
6110 MEDICAL EXPENSE	2,492	1,000	1,500	1,000	0	0.0%
6310 ELECTRICITY	75,260	100,000	90,000	90,000	(10,000)	(10.0%)
6320 WATER	36,227	40,000	40,000	40,000	0	0.0%
6330 TELEPHONE	957	1,000	1,500	1,500	500	50.0%
6331 LONG DISTANCE	0	200	200	200	0	0.0%
6340 SEWER	24,545	30,000	30,000	30,000	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6350 LANDFILL FEES	8,844	15,000	15,000	15,000	0	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[400-61-000] - Landfill fees	Compactor disposal		15,000			
Total			15,000			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6430 BUILDING MAINTENANCE	15,828	20,000	15,000	20,000	0	0.0%
6431 HEATING FUEL	62,823	70,000	60,000	60,000	(10,000)	(14.3%)
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6450 EQUIPMENT MAINTENANCE	20,185	15,000	10,000	15,000	0	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[400-61-000] - Equipment Main.	Baggage belt and sewer lift station repairs		15,000			
Total			15,000			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6460 VEHICLE MAINTENANCE	53	2,500	2,500	3,000	500	20.0%

KETCHIKAN GATEWAY BOROUGH

FY 2025

400-61-000 - AIRPORT - TERMINAL

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6475 AIRPORT PARKING LOT MAINT	621	15,000	8,000	10,000	(5,000)	(33.3%)

[Entity] - Budget Detail Desc.	Note	Total
[400-61-000] - Airport Parking	Ice melt, line striping and street light repairs	10,000
Total		10,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6525 SMALL EQUIPMENT PURCHASES	1,919	5,000	5,000	5,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	7,000	7,000	7,000	0	0.0%
OPERATING EXPENSES	1,414,750	1,587,922	1,536,700	1,605,374	17,452	1.1%
6130 ADMINISTRATIVE FEES	60,201	79,396	79,396	72,242	(7,154)	(9.0%)
6140 DEBT SERVICE	0	59,912	0	0	(59,912)	(100.0%)
NON OPERATING EXPENSES	60,201	139,308	79,396	72,242	(67,066)	(48.1%)
TOTAL APPROPRIATIONS	1,474,951	1,727,230	1,616,096	1,677,616	(49,614)	(2.9%)

KETCHIKAN GATEWAY BOROUGH

FY 2025

400-62-000 - AIRPORT - FERRY

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	664,690	648,532	650,000	674,289	25,757	4.0%
5110 OVERTIME PAY	97,278	100,000	125,000	125,000	25,000	25.0%
5120 TEMPORARY PAY	8,023	30,000	50,000	55,000	25,000	83.3%
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	56,744	60,000	65,000	60,000	0	0.0%
5200 TAXES/BENEFITS	677,880	669,901	650,000	685,244	15,343	2.3%
5300 TRAVEL & TRAINING	22	500	300	500	0	0.0%
5400 UNIFORM ALLOWANCE	1,831	2,000	2,300	2,200	200	10.0%
6010 SUPPLIES	3,555	1,600	3,500	3,500	1,900	118.8%
6011 OPERATING SUPPLIES	19,858	7,000	15,000	10,000	3,000	42.9%
6080 PROFESSIONAL SERVICES	750	0	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	547	500	500	500	0	0.0%
6090 CONTRACTUAL SERVICES	57,091	450,000	485,000	250,000	(200,000)	(44.4%)
6100 INSURANCE	180,570	207,656	195,000	232,575	24,919	12.0%
6110 MEDICAL EXPENSE	595	500	500	500	0	0.0%
6330 TELEPHONE	547	2,500	2,500	2,500	0	0.0%
6410 DOCK MAINTENANCE	301	10,000	10,000	10,000	0	0.0%
6430 BUILDING MAINTENANCE	315	1,000	1,000	1,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	838	10,000	10,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	132	600	2,000	1,000	400	66.7%
6461 VEHICLE FUEL & OIL	302,769	400,000	300,000	350,000	(50,000)	(12.5%)
6470 FERRY MAINTENANCE	306,911	85,000	85,000	85,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	3,933	6,000	7,000	6,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	10,000	10,000	15,000	5,000	50.0%
OPERATING EXPENSES	2,385,180	2,703,289	2,669,600	2,579,808	(123,481)	(4.6%)
6130 ADMINISTRATIVE FEES	101,853	130,164	130,164	116,091	(14,073)	(10.8%)
6610 TRANSFERS OUT - SEWER FEES	7,000	7,000	7,000	7,000	0	0.0%
6700 BAD DEBT EXPENSE	(1,669)	0	0	0	0	0.0%
NON OPERATING EXPENSES	107,184	137,164	137,164	123,091	(14,073)	(10.3%)
TOTAL APPROPRIATIONS	2,492,363	2,840,453	2,806,764	2,702,899	(137,554)	(4.8%)

KETCHIKAN GATEWAY BOROUGH

FY 2025

400-62-000 - AIRPORT - FERRY

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	664,690	648,532	650,000	674,289	25,757	4.0%
5110 OVERTIME PAY	97,278	100,000	125,000	125,000	25,000	25.0%
5120 TEMPORARY PAY	8,023	30,000	50,000	55,000	25,000	83.3%
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	56,744	60,000	65,000	60,000	0	0.0%
5200 TAXES/BENEFITS	677,880	669,901	650,000	685,244	15,343	2.3%
5300 TRAVEL & TRAINING	22	500	300	500	0	0.0%
5400 UNIFORM ALLOWANCE	1,831	2,000	2,300	2,200	200	10.0%
6010 SUPPLIES	3,555	1,600	3,500	3,500	1,900	118.8%
6011 OPERATING SUPPLIES	19,858	7,000	15,000	10,000	3,000	42.9%
6080 PROFESSIONAL SERVICES	750	0	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	547	500	500	500	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	57,091	450,000	485,000	250,000	(200,000)	(44.4%)
[Entity] - Budget Detail Desc.	Note		Total			
[400-62-000] - Contractual Services	Ken Eichner 2- Main Engine Swap & Generator Replacement. Oral Freeman- Ship & Dry Dock Hull Inspection		250,000			
Total			250,000			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6100 INSURANCE	180,570	207,656	195,000	232,575	24,919	12.0%
6110 MEDICAL EXPENSE	595	500	500	500	0	0.0%
6330 TELEPHONE	547	2,500	2,500	2,500	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6410 DOCK MAINTENANCE	301	10,000	10,000	10,000	0	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[400-62-000] - Dock Maintenance	Gravina & Revilla Berth and Ramp Maintenance		10,000			
Total			10,000			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6430 BUILDING MAINTENANCE	315	1,000	1,000	1,000	0	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[400-62-000] - Building Maintenance	Toll Booth building maintenance		1,000			
Total			1,000			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6450 EQUIPMENT MAINTENANCE	838	10,000	10,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	132	600	2,000	1,000	400	66.7%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6461 VEHICLE FUEL & OIL	302,769	400,000	300,000	350,000	(50,000)	(12.5%)
[Entity] - Budget Detail Desc.	Note		Total			
[400-62-000] - Vehicle Fuel & Oil	Ferry Fuel and Oil for primary and secondary vessels		350,000			
Total			350,000			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6470 FERRY MAINTENANCE	306,911	85,000	85,000	85,000	0	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[400-62-000] - Ferry Maint	Bimonthly oil changes, filter changes and ferry service		85,000			
Total			85,000			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6525 SMALL EQUIPMENT PURCHASES	3,933	6,000	7,000	6,000	0	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[400-62-000] - Small Equip	Misc. Safety equipment		6,000			
Total			6,000			

KETCHIKAN GATEWAY BOROUGH

FY 2025

400-62-000 - AIRPORT - FERRY

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6530 EQUIPMENT PURCHASE	0	10,000	10,000	15,000	5,000	50.0%

[Entity] - Budget Detail Desc.	Note	Total
[400-62-000] - Equipment Purchase	Oral Freeman Main Engines Block Heaters	15,000
Total		15,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	2,385,180	2,703,289	2,669,600	2,579,808	(123,481)	(4.6%)
6130 ADMINISTRATIVE FEES	101,853	130,164	130,164	116,091	(14,073)	(10.8%)
6610 TRANSFERS OUT - SEWER FEES	7,000	7,000	7,000	7,000	0	0.0%
6700 BAD DEBT EXPENSE	(1,669)	0	0	0	0	0.0%
NON OPERATING EXPENSES	107,184	137,164	137,164	123,091	(14,073)	(10.3%)
TOTAL APPROPRIATIONS	2,492,363	2,840,453	2,806,764	2,702,899	(137,554)	(4.8%)

KETCHIKAN GATEWAY BOROUGH
FY 2025
400-63-000 - AIRPORT - ADMINISTRATION

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	223,546	336,172	300,000	290,077	(46,094)	(13.7%)
5110 OVERTIME PAY	1,497	2,000	2,000	2,000	0	0.0%
5120 TEMPORARY PAY	0	2,000	0	0	(2,000)	(100.0%)
5200 TAXES/BENEFITS	183,719	287,089	250,000	238,827	(48,261)	(16.8%)
5300 TRAVEL & TRAINING	82	5,000	5,000	5,000	0	0.0%
6010 SUPPLIES	828	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	256	1,000	1,000	1,000	0	0.0%
6020 DUES & PUBLICATIONS	570	1,300	1,000	1,300	0	0.0%
6030 PUBLISHING EXPENSE	88	0	0	150	150	0.0%
6032 BANKING FEES	70,151	80,000	60,000	80,000	0	0.0%
6045 MEETING/TRAINING FOOD	5	300	350	350	50	16.7%
6070 POSTAGE EXPENSE	562	500	500	500	0	0.0%
6080 PROFESSIONAL SERVICES	0	3,372,239	0	0	(3,372,239)	(100.0%)
6090 CONTRACTUAL SERVICES	18,269	232,829	20,000	0	(232,829)	(100.0%)
6330 TELEPHONE	13,298	13,500	13,500	13,500	0	0.0%
6331 LONG DISTANCE	106	100	100	100	0	0.0%
6450 EQUIPMENT MAINTENANCE	0	2,000	2,000	1,000	(1,000)	(50.0%)
6525 SMALL EQUIPMENT PURCHASES	748	7,000	7,000	3,000	(4,000)	(57.1%)
6540 CAPITAL IMPROVEMENTS	0	1,250,000	0	0	(1,250,000)	(100.0%)
OPERATING EXPENSES	513,726	5,594,028	663,450	637,805	(4,956,224)	(88.6%)
6130 ADMINISTRATIVE FEES	20,312	96,310	96,310	28,701	(67,609)	(70.2%)
NON OPERATING EXPENSES	20,312	96,310	96,310	28,701	(67,609)	(70.2%)
TOTAL APPROPRIATIONS	534,038	5,690,339	759,760	666,506	(5,023,833)	(88.3%)

KETCHIKAN GATEWAY BOROUGH
FY 2025
400-63-000 - AIRPORT - ADMINISTRATION

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	223,546	336,172	300,000	290,077	(46,094)	(13.7%)
5110 OVERTIME PAY	1,497	2,000	2,000	2,000	0	0.0%
5120 TEMPORARY PAY	0	2,000	0	0	(2,000)	(100.0%)
5200 TAXES/BENEFITS	183,719	287,089	250,000	238,827	(48,261)	(16.8%)

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5300 TRAVEL & TRAINING	82	5,000	5,000	5,000	0	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[400-63-000] - Travel and Training	AIP, FAA & Misc. Education	5,000
Total		5,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	828	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	256	1,000	1,000	1,000	0	0.0%
6020 DUES & PUBLICATIONS	570	1,300	1,000	1,300	0	0.0%
6030 PUBLISHING EXPENSE	88	0	0	150	150	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6032 BANKING FEES	70,151	80,000	60,000	80,000	0	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[400-63-000] - Banking Fees	Credit Card discounts and bank processing fees for all revenue categories	80,000
Total		80,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6045 MEETING/TRAINING FOOD	5	300	350	350	50	16.7%
6070 POSTAGE EXPENSE	562	500	500	500	0	0.0%
6080 PROFESSIONAL SERVICES	0	3,372,239	0	0	(3,372,239)	(100.0%)
6090 CONTRACTUAL SERVICES	18,269	232,829	20,000	0	(232,829)	(100.0%)
6330 TELEPHONE	13,298	13,500	13,500	13,500	0	0.0%
6331 LONG DISTANCE	106	100	100	100	0	0.0%
6450 EQUIPMENT MAINTENANCE	0	2,000	2,000	1,000	(1,000)	(50.0%)

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6525 SMALL EQUIPMENT PURCHASES	748	7,000	7,000	3,000	(4,000)	(57.1%)

[Entity] - Budget Detail Desc.	Note	Total
[400-63-000] - Small Equipment	Misc. office equipment	3,000
Total		3,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6540 CAPITAL IMPROVEMENTS	0	1,250,000	0	0	(1,250,000)	(100.0%)
OPERATING EXPENSES	513,726	5,594,028	663,450	637,805	(4,956,224)	(88.6%)
6130 ADMINISTRATIVE FEES	20,312	96,310	96,310	28,701	(67,609)	(70.2%)
NON OPERATING EXPENSES	20,312	96,310	96,310	28,701	(67,609)	(70.2%)
TOTAL APPROPRIATIONS	534,038	5,690,339	759,760	666,506	(5,023,833)	(88.3%)

KETCHIKAN GATEWAY BOROUGH
FY 2025
400-64-000 - AIRPORT - MURPHY'S LANDING

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	1,218	1,500	1,500	1,500	0	0.0%
6310 ELECTRICITY	460	950	900	950	0	0.0%
6450 EQUIPMENT MAINTENANCE	109	3,000	3,000	3,000	0	0.0%
OPERATING EXPENSES	1,786	5,450	5,400	5,450	0	0.0%
6130 ADMINISTRATIVE FEES	80	273	273	245	(28)	(10.3%)
NON OPERATING EXPENSES	80	273	273	245	(28)	(10.3%)
TOTAL APPROPRIATIONS	1,867	5,723	5,673	5,695	(28)	(0.5%)

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 400-64-000 - AIRPORT - MURPHY'S LANDING

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	1,218	1,500	1,500	1,500	0	0.0%
6310 ELECTRICITY	460	950	900	950	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6450 EQUIPMENT MAINTENANCE	109	3,000	3,000	3,000	0	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[400-64-000] - Equipment Maint	Float and decking repairs	3,000
Total		3,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	1,786	5,450	5,400	5,450	0	0.0%
6130 ADMINISTRATIVE FEES	80	273	273	245	(28)	(10.3%)
NON OPERATING EXPENSES	80	273	273	245	(28)	(10.3%)
TOTAL APPROPRIATIONS	1,867	5,723	5,673	5,695	(28)	(0.5%)

KETCHIKAN GATEWAY BOROUGH

FY 2025

400-65-000 - AIRPORT - REVILLA FERRY PARKING LOT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	28,512	45,218	40,000	43,825	(1,393)	(3.1%)
5110 OVERTIME PAY	1,339	5,000	2,500	8,000	3,000	60.0%
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	91	0	0	0	0	0.0%
5200 TAXES/BENEFITS	28,427	19,335	0	96,319	76,983	398.2%
6010 SUPPLIES	274	3,000	2,000	3,000	0	0.0%
6011 OPERATING SUPPLIES	8,668	20,000	25,000	20,000	0	0.0%
6090 CONTRACTUAL SERVICES	12,451	25,000	10,000	0	(25,000)	(100.0%)
6100 INSURANCE	154	177	1,000	198	21	11.9%
6310 ELECTRICITY	0	30,000	10,000	30,000	0	0.0%
6320 WATER	0	7,000	3,500	7,000	0	0.0%
6340 SEWER	0	6,000	3,000	6,000	0	0.0%
6350 LANDFILL FEES	0	0	0	1,500	1,500	0.0%
6430 BUILDING MAINTENANCE	0	0	0	4,000	4,000	0.0%
6450 EQUIPMENT MAINTENANCE	657	4,000	4,000	4,000	0	0.0%
6460 VEHICLE MAINTENANCE	30	2,500	2,500	2,500	0	0.0%
6461 VEHICLE FUEL & OIL	410	2,500	3,000	2,500	0	0.0%
6475 AIRPORT PARKING LOT MAINT	34	5,000	0	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	245	2,500	2,500	6,000	3,500	140.0%
6530 EQUIPMENT PURCHASE	0	15,000	15,000	0	(15,000)	(100.0%)
OPERATING EXPENSES	81,291	192,230	124,000	239,842	47,611	24.8%
6130 ADMINISTRATIVE FEES	4,111	9,612	9,612	10,793	1,181	12.3%
NON OPERATING EXPENSES	4,111	9,612	9,612	10,793	1,181	12.3%
TOTAL APPROPRIATIONS	85,402	201,842	133,612	250,634	48,792	24.2%

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 400-65-000 - AIRPORT - REVILLA FERRY PARKING LOT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	28,512	45,218	40,000	43,825	(1,393)	(3.1%)
5110 OVERTIME PAY	1,339	5,000	2,500	8,000	3,000	60.0%
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	91	0	0	0	0	0.0%
5200 TAXES/BENEFITS	28,427	19,335	0	96,319	76,983	398.2%
6010 SUPPLIES	274	3,000	2,000	3,000	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6011 OPERATING SUPPLIES	8,668	20,000	25,000	20,000	0	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[400-65-000] - Operating Supplies	Janitorial supplies and icemelt		20,000			
Total			20,000			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	12,451	25,000	10,000	0	(25,000)	(100.0%)
6100 INSURANCE	154	177	1,000	198	21	11.9%
6310 ELECTRICITY	0	30,000	10,000	30,000	0	0.0%
6320 WATER	0	7,000	3,500	7,000	0	0.0%
6340 SEWER	0	6,000	3,000	6,000	0	0.0%
6350 LANDFILL FEES	0	0	0	1,500	1,500	0.0%
6430 BUILDING MAINTENANCE	0	0	0	4,000	4,000	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6450 EQUIPMENT MAINTENANCE	657	4,000	4,000	4,000	0	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[400-65-000] - Equipment Maint	Repairs for Bobcat		4,000			
Total			4,000			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6460 VEHICLE MAINTENANCE	30	2,500	2,500	2,500	0	0.0%
6461 VEHICLE FUEL & OIL	410	2,500	3,000	2,500	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6475 AIRPORT PARKING LOT MAINT	34	5,000	0	5,000	0	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[400-65-000] - Airport Parking Lot Main	Parking lot striping and signage		5,000			
Total			5,000			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6525 SMALL EQUIPMENT PURCHASES	245	2,500	2,500	6,000	3,500	140.0%
[Entity] - Budget Detail Desc.	Note		Total			
[400-65-000] - Small Equipment	Outfit Revilla maintenance shop with tools and supplies and misc. janitorial equipment		6,000			
Total			6,000			
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6530 EQUIPMENT PURCHASE	0	15,000	15,000	0	(15,000)	(100.0%)
OPERATING EXPENSES	81,291	192,230	124,000	239,842	47,611	24.8%
6130 ADMINISTRATIVE FEES	4,111	9,612	9,612	10,793	1,181	12.3%
NON OPERATING EXPENSES	4,111	9,612	9,612	10,793	1,181	12.3%
TOTAL APPROPRIATIONS	85,402	201,842	133,612	250,634	48,792	24.2%

KETCHIKAN GATEWAY BOROUGH
FY 2025
480 - WASTEWATER ENTERPRISE FUND

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	9,497,307	9,051,312	9,051,312	8,716,335	(334,977)	(3.7%)
4080 PENALTY & INTEREST - PROPERTY TAX	7,094	0	7,034	0	0	0.0%
PENALTY AND INTEREST	7,094	0	7,034	0	0	0.0%
4383 FROM OTHER GOVTS - NONGRANT	73,367	68,470	81,053	94,969	26,499	38.7%
REVENUE FROM OTHER GOVTS	73,367	68,470	81,053	94,969	26,499	38.7%
4305 INTEREST INCOME	11,736	3,300	5,294	3,300	0	0.0%
INVESTMENT INCOME	11,736	3,300	5,294	3,300	0	0.0%
4358 WASTEWATER HOOK UP FEES	1,050	0	1,500	0	0	0.0%
4363 SEWER FEES	424,057	424,297	425,998	486,406	62,109	14.6%
4367 NONAREAWIDE OUTFALL FEES	28,142	21,488	28,258	21,760	272	1.3%
4371 SLUDGE DISPOSAL FEES	328,222	329,904	330,832	334,080	4,176	1.3%
ANNUAL SERVICE AREA FEE						
SERVICE FEES	781,470	775,689	786,588	842,246	66,557	8.6%
4451 TRANSFERS IN - SEWER FEES	9,768	9,768	0	9,768	0	0.0%
INTERFUND TRANSFERS	9,768	9,768	0	9,768	0	0.0%
TOTAL REVENUES	883,435	857,227	879,969	950,283	93,056	10.9%
5100 EMPLOYEE WAGES	199,390	172,494	182,930	173,768	1,274	0.7%
5110 OVERTIME PAY	5,595	1,500	2,848	2,000	500	33.3%
5120 TEMPORARY PAY	2,240	10,400	10,400	0	(10,400)	(100.0%)
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	680	0	618	0	0	0.0%
5200 TAXES/BENEFITS	127,829	111,860	117,575	109,130	(2,729)	(2.4%)
5300 TRAVEL & TRAINING	15,809	4,000	2,500	2,500	(1,500)	(37.5%)
5400 UNIFORM ALLOWANCE	600	400	400	400	0	0.0%
6010 SUPPLIES	493	1,000	1,562	2,000	1,000	100.0%
6011 OPERATING SUPPLIES	20,971	27,000	43,222	32,000	5,000	18.5%
6020 DUES & PUBLICATIONS	360	350	350	350	0	0.0%
6030 PUBLISHING EXPENSE	0	100	100	100	0	0.0%
6060 RENTALS	0	1,500	1,500	1,500	0	0.0%
6070 POSTAGE EXPENSE	29	400	400	400	0	0.0%
6085 LICENSES/FEES/PERMITS	1,522	7,060	7,060	7,060	0	0.0%
6090 CONTRACTUAL SERVICES	369,028	528,410	541,230	528,410	0	0.0%
6091 WATER TESTING	32,637	35,500	48,300	35,500	0	0.0%
6100 INSURANCE	8,890	10,224	12,316	11,451	1,227	12.0%
6110 MEDICAL EXPENSE	768	1,200	1,200	1,200	0	0.0%
6310 ELECTRICITY	31,327	35,000	35,000	35,000	0	0.0%
6330 TELEPHONE	3,522	3,600	3,600	3,600	0	0.0%
6350 LANDFILL FEES	0	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	6,422	33,000	33,000	33,000	0	0.0%
6431 HEATING FUEL	12,212	10,000	10,000	10,000	0	0.0%
6441 ROAD MAINTENANCE	0	2,500	2,500	2,500	0	0.0%
6450 EQUIPMENT MAINTENANCE	10,629	10,000	10,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	2,055	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	5,213	6,000	6,000	6,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	4,695	5,000	5,000	5,000	0	0.0%
6530 EQUIPMENT PURCHASE	694	56,002	65,000	65,000	8,998	16.1%
OPERATING EXPENSES	863,610	1,079,749	1,149,861	1,083,120	3,370	0.3%
6130 ADMINISTRATIVE FEES	85,483	63,975	63,975	64,987	1,012	1.6%
6140 DEBT SERVICE	1,177	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	12,927	0	0	0	0	0.0%
6760 DEPRECIATION - TERMINAL/ WASTEWATER	19,576	0	0	0	0	0.0%
6770 DEPRECIATION - FERRY/MT. POINT	345,547	0	0	0	0	0.0%
NON OPERATING EXPENSES	465,820	65,085	65,085	66,097	1,012	1.6%
TOTAL APPROPRIATIONS	1,329,430	1,144,834	1,214,946	1,149,217	4,382	0.4%
NET EXCESS REV OVER (UNDER) APP	(445,995)	(287,607)	(334,977)	(198,934)	88,674	(30.8%)
ENDING FUND BALANCE	9,051,312	8,763,705	8,716,335	8,517,401	(246,303)	(2.8%)

KETCHIKAN GATEWAY BOROUGH

FY 2025

480-10-001 - WASTEWATER TREATMENT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	180,020	126,483	126,483	121,638	(4,846)	(3.8%)
5110 OVERTIME PAY	3,093	1,500	1,500	500	(1,000)	(66.7%)
5120 TEMPORARY PAY	1,920	10,400	10,400	0	(10,400)	(100.0%)
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	550	0	618	0	0	0.0%
5200 TAXES/BENEFITS	113,324	82,533	82,533	76,391	(6,142)	(7.4%)
5300 TRAVEL & TRAINING	15,809	4,000	2,500	2,500	(1,500)	(37.5%)
5400 UNIFORM ALLOWANCE	600	400	400	400	0	0.0%
6010 SUPPLIES	493	1,000	1,562	2,000	1,000	100.0%
6011 OPERATING SUPPLIES	20,971	27,000	43,222	32,000	5,000	18.5%
6020 DUES & PUBLICATIONS	360	350	350	350	0	0.0%
6030 PUBLISHING EXPENSE	0	100	100	100	0	0.0%
6060 RENTALS	0	1,500	1,500	1,500	0	0.0%
6070 POSTAGE EXPENSE	29	100	100	100	0	0.0%
6085 LICENSES/FEES/PERMITS	1,522	4,500	4,500	4,500	0	0.0%
6090 CONTRACTUAL SERVICES	369,028	128,000	128,000	128,000	0	0.0%
6091 WATER TESTING	30,447	15,500	15,500	15,500	0	0.0%
6100 INSURANCE	8,890	10,224	12,316	11,451	1,227	12.0%
6110 MEDICAL EXPENSE	768	1,200	1,200	1,200	0	0.0%
6310 ELECTRICITY	31,327	35,000	35,000	35,000	0	0.0%
6330 TELEPHONE	3,381	3,600	3,600	3,600	0	0.0%
6350 LANDFILL FEES	0	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	6,422	33,000	33,000	33,000	0	0.0%
6431 HEATING FUEL	12,212	10,000	10,000	10,000	0	0.0%
6441 ROAD MAINTENANCE	0	2,500	2,500	2,500	0	0.0%
6450 EQUIPMENT MAINTENANCE	10,629	10,000	10,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	2,055	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	5,213	6,000	6,000	6,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	4,695	5,000	5,000	5,000	0	0.0%
6530 EQUIPMENT PURCHASE	694	56,002	65,000	65,000	8,998	16.1%
OPERATING EXPENSES	824,452	581,143	608,134	573,480	(7,663)	(1.3%)
6130 ADMINISTRATIVE FEES	80,885	34,058	34,058	34,409	350	1.0%
6140 DEBT SERVICE	1,177	0	0	0	0	0.0%
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0.0%
NON OPERATING EXPENSES	83,172	35,168	35,168	35,519	350	1.0%
TOTAL APPROPRIATIONS	907,623	616,311	643,302	608,999	(7,312)	(1.2%)

KETCHIKAN GATEWAY BOROUGH
FY 2025
480-10-001 - WASTEWATER TREATMENT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	180,020	126,483	126,483	121,638	(4,846)	(3.8%)
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5110 OVERTIME PAY	3,093	1,500	1,500	500	(1,000)	(66.7%)
[Entity] - Budget Detail Desc.	Note		Total			
[480-10-001] - Holiday rounds required by ADEC				500		
Total				500		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5120 TEMPORARY PAY	1,920	10,400	10,400	0	(10,400)	(100.0%)
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	550	0	618	0	0	0.0%
5200 TAXES/BENEFITS	113,324	82,533	82,533	76,391	(6,142)	(7.4%)
5300 TRAVEL & TRAINING	15,809	4,000	2,500	2,500	(1,500)	(37.5%)
5400 UNIFORM ALLOWANCE	600	400	400	400	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	493	1,000	1,562	2,000	1,000	100.0%
[Entity] - Budget Detail Desc.	Note		Total			
[480-10-001] - PPE				2,000		
Total				2,000		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6011 OPERATING SUPPLIES	20,971	27,000	43,222	32,000	5,000	18.5%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6020 DUES & PUBLICATIONS	360	350	350	350	0	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[480-10-001] - Dues		50% ARWA, 50% AWWA		350		
Total				350		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6030 PUBLISHING EXPENSE	0	100	100	100	0	0.0%
6060 RENTALS	0	1,500	1,500	1,500	0	0.0%
6070 POSTAGE EXPENSE	29	100	100	100	0	0.0%
6085 LICENSES/FEES/PERMITS	1,522	4,500	4,500	4,500	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	369,028	128,000	128,000	128,000	0	0.0%
[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] - Liftstation Upgrades				25,000		
[480-10-001] - Forest Park Sewer and Road Upgrades				30,000		
Total				128,000		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6091 WATER TESTING	30,447	15,500	15,500	15,500	0	0.0%
6100 INSURANCE	8,890	10,224	12,316	11,451	1,227	12.0%
6110 MEDICAL EXPENSE	768	1,200	1,200	1,200	0	0.0%
6310 ELECTRICITY	31,327	35,000	35,000	35,000	0	0.0%
6330 TELEPHONE	3,381	3,600	3,600	3,600	0	0.0%
6350 LANDFILL FEES	0	250	250	250	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6430 BUILDING MAINTENANCE	6,422	33,000	33,000	33,000	0	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[480-10-001] - Misc Repairs				8,000		
[480-10-001] - Utility Warehouse Upgrades			FY24 Carry Forward	25,000		
Total				33,000		

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 480-10-001 - WASTEWATER TREATMENT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6431 HEATING FUEL	12,212	10,000	10,000	10,000	0	0.0%
6441 ROAD MAINTENANCE	0	2,500	2,500	2,500	0	0.0%
6450 EQUIPMENT MAINTENANCE	10,629	10,000	10,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	2,055	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	5,213	6,000	6,000	6,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	4,695	5,000	5,000	5,000	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6530 EQUIPMENT PURCHASE	694	56,002	65,000	65,000	8,998	16.1%

[Entity] - Budget Detail Desc.	Note	Total
[480-10-001] - Flatbed - Replace PA20	Reappropriate from FY24 (Split 50/50 with Water)	42,500
[480-10-001] - 1/2 Ton Pickup - Replace PA30	FY25 CIP (Split 50/50 with Water)	22,500
Total		65,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	824,452	581,143	608,134	573,480	(7,663)	(1.3%)
6130 ADMINISTRATIVE FEES	80,885	34,058	34,058	34,409	350	1.0%
6140 DEBT SERVICE	1,177	0	0	0	0	0.0%
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0.0%
NON OPERATING EXPENSES	83,172	35,168	35,168	35,519	350	1.0%
TOTAL APPROPRIATIONS	907,623	616,311	643,302	608,999	(7,312)	(1.2%)

KETCHIKAN GATEWAY BOROUGH
FY 2025
480-10-002 - WASTEWATER COLLECTION

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	19,370	36,151	36,151	41,704	5,553	15.4%
5110 OVERTIME PAY	2,502	0	1,348	1,500	1,500	0.0%
5120 TEMPORARY PAY	320	0	0	0	0	0.0%
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	130	0	0	0	0	0.0%
5200 TAXES/BENEFITS	13,711	23,042	23,042	26,191	3,149	13.7%
6330 TELEPHONE	141	0	0	0	0	0.0%
OPERATING EXPENSES	36,174	59,193	60,541	69,396	10,202	17.2%
6130 ADMINISTRATIVE FEES	4,598	3,552	3,552	4,164	612	17.2%
NON OPERATING EXPENSES	4,598	3,552	3,552	4,164	612	17.2%
TOTAL APPROPRIATIONS	40,772	62,745	64,093	73,559	10,815	17.2%

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 480-10-002 - WASTEWATER COLLECTION

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	19,370	36,151	36,151	41,704	5,553	15.4%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5110 OVERTIME PAY	2,502	0	1,348	1,500	1,500	0.0%
[Entity] - Budget Detail Desc.			<i>Note</i>	Total		
[480-10-002] - Holiday rounds required by ADEC				1,500		
Total				1,500		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5120 TEMPORARY PAY	320	0	0	0	0	0.0%
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	130	0	0	0	0	0.0%
5200 TAXES/BENEFITS	13,711	23,042	23,042	26,191	3,149	13.7%
6330 TELEPHONE	141	0	0	0	0	0.0%
OPERATING EXPENSES	36,174	59,193	60,541	69,396	10,202	17.2%
6130 ADMINISTRATIVE FEES	4,598	3,552	3,552	4,164	612	17.2%
NON OPERATING EXPENSES	4,598	3,552	3,552	4,164	612	17.2%
TOTAL APPROPRIATIONS	40,772	62,745	64,093	73,559	10,815	17.2%

KETCHIKAN GATEWAY BOROUGH

FY 2025

480-10-003 - OUTFALL

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	0	9,859	20,000	10,426	567	5.7%
5200 TAXES/BENEFITS	794	6,284	12,000	6,548	264	4.2%
6070 POSTAGE EXPENSE	0	125	125	125	0	0.0%
6085 LICENSES/FEES/PERMITS	0	2,560	2,560	2,560	0	0.0%
6090 CONTRACTUAL SERVICES	0	10,000	15,318	10,000	0	0.0%
6091 WATER TESTING	2,190	15,000	27,800	15,000	0	0.0%
OPERATING EXPENSES	2,984	43,829	77,803	44,659	830	1.9%
6130 ADMINISTRATIVE FEES	0	2,630	2,630	2,680	50	1.9%
NON OPERATING EXPENSES	0	2,630	2,630	2,680	50	1.9%
TOTAL APPROPRIATIONS	2,984	46,458	80,433	47,338	880	1.9%

KETCHIKAN GATEWAY BOROUGH

FY 2025

480-10-003 - OUTFALL

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	0	9,859	20,000	10,426	567	5.7%
5200 TAXES/BENEFITS	794	6,284	12,000	6,548	264	4.2%
6070 POSTAGE EXPENSE	0	125	125	125	0	0.0%
6085 LICENSES/FEES/PERMITS	0	2,560	2,560	2,560	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	0	10,000	15,318	10,000	0	0.0%

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

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6091 WATER TESTING	2,190	15,000	27,800	15,000	0	0.0%
OPERATING EXPENSES	2,984	43,829	77,803	44,659	830	1.9%
6130 ADMINISTRATIVE FEES	0	2,630	2,630	2,680	50	1.9%
NON OPERATING EXPENSES	0	2,630	2,630	2,680	50	1.9%
TOTAL APPROPRIATIONS	2,984	46,458	80,433	47,338	880	1.9%

KETCHIKAN GATEWAY BOROUGH

FY 2025

480-10-004 - SLUDGE

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	0	0	296	0	0	0.0%
6070 POSTAGE EXPENSE	0	175	175	175	0	0.0%
6090 CONTRACTUAL SERVICES	0	390,410	397,912	390,410	0	0.0%
6091 WATER TESTING	0	5,000	5,000	5,000	0	0.0%
OPERATING EXPENSES	0	395,585	403,383	395,585	0	0.0%
6130 ADMINISTRATIVE FEES	0	23,735	23,735	23,735	0	0.0%
NON OPERATING EXPENSES	0	23,735	23,735	23,735	0	0.0%
TOTAL APPROPRIATIONS	0	419,320	427,118	419,320	0	0.0%

KETCHIKAN GATEWAY BOROUGH

FY 2025

480-10-004 - SLUDGE

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	0	0	296	0	0	0.0%
6070 POSTAGE EXPENSE	0	175	175	175	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	0	390,410	397,912	390,410	0	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	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6091 WATER TESTING	0	5,000	5,000	5,000	0	0.0%
OPERATING EXPENSES	0	395,585	403,383	395,585	0	0.0%
6130 ADMINISTRATIVE FEES	0	23,735	23,735	23,735	0	0.0%
NON OPERATING EXPENSES	0	23,735	23,735	23,735	0	0.0%
TOTAL APPROPRIATIONS	0	419,320	427,118	419,320	0	0.0%

INTERNAL SERVICE FUNDS

FY 2025

KETCHIKAN GATEWAY BOROUGH

FY 2025

5XX - INTERNAL SERVICE

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	(545,783)	401,441	401,441	1,021,638	620,197	154.5%
4305 INTEREST INCOME	7,646	0	0	6,000	6,000	0.0%
INVESTMENT INCOME	7,646	0	0	6,000	6,000	0.0%
ANNUAL SERVICE AREA FEE						
4390 MISCELLANEOUS REVENUE	1,522,952	0	0	0	0	0.0%
4400 SEMT FBES	711,098	0	0	0	0	0.0%
4405 STOP LOSS PROCEEDS - MERITAIN	3,233,090	0	0	0	0	0.0%
SERVICE FEES	5,467,140	0	0	0	0	0.0%
4410 PREMIUM RESERVE	9,909,373	11,801,480	12,159,796	12,371,875	570,395	4.8%
4411 PREMIUM RESERVE - IBEW	440,802	439,620	0	0	(439,620)	(100.0%)
INTERFUND TRANSFERS	10,350,175	12,241,100	12,159,796	12,371,875	130,775	1.1%
TOTAL REVENUES	15,824,961	12,241,100	12,159,796	12,377,875	136,775	1.1%
5201 CLAIMS PAID	12,543,654	9,759,052	9,301,359	9,359,204	(399,848)	(4.1%)
5202 FIXED INSURANCE COSTS	1,863,488	2,042,428	2,204,240	2,386,028	343,600	16.8%
5203 PREMIUMS PAID - IBEW	435,645	439,620	0	0	(439,620)	(100.0%)
6105 WELLNESS PLAN EXPENSE	34,950	34,350	34,000	34,000	(350)	(1.0%)
OPERATING EXPENSES	14,877,737	12,275,450	11,539,599	11,779,232	(496,218)	(4.0%)
TOTAL APPROPRIATIONS	14,877,737	12,275,450	11,539,599	11,779,232	(496,218)	(4.0%)
NET EXCESS REV OVER (UNDER) APP	947,224	(34,350)	620,197	598,643	632,993	(1,842.8%)
ENDING FUND BALANCE	401,441	367,091	1,021,638	1,620,281	1,253,190	341.4%

KETCHIKAN GATEWAY BOROUGH

FY 2025

550 - MERITAIN - SCHOOL DISTRICT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	28,407	28,407	28,407	28,407	0	0.0%
ANNUAL SERVICE AREA FEE						
4390 MISCELLANEOUS REVENUE	1,522,952	0	0	0	0	0.0%
4400 SEMT FEES	711,098	0	0	0	0	0.0%
4405 STOP LOSS PROCEEDS - MERITAIN	3,027,623	0	0	0	0	0.0%
SERVICE FEES	5,261,673	0	0	0	0	0.0%
4410 PREMIUM RESERVE	6,107,975	8,038,340	8,322,684	8,307,684	269,344	3.4%
INTERFUND TRANSFERS	6,107,975	8,038,340	8,322,684	8,307,684	269,344	3.4%
TOTAL REVENUES	11,369,648	8,038,340	8,322,684	8,307,684	269,344	3.4%
5201 CLAIMS PAID	10,075,516	6,462,682	6,622,556	6,466,097	3,415	0.1%
5202 FIXED INSURANCE COSTS	1,294,132	1,575,658	1,700,128	1,841,587	265,929	16.9%
OPERATING EXPENSES	11,369,648	8,038,340	8,322,684	8,307,684	269,344	3.4%
TOTAL APPROPRIATIONS	11,369,648	8,038,340	8,322,684	8,307,684	269,344	3.4%
NET EXCESS REV OVER (UNDER) APP	0	0	0	0	0	(100.0%)
ENDING FUND BALANCE	28,407	28,407	28,407	28,407	0	(0.0%)

KETCHIKAN GATEWAY BOROUGH

FY 2025

555 - MERITAIN - BOROUGH

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	(574,190)	373,034	373,034	993,231	620,197	166.3%
4305 INTEREST INCOME	7,646	0	0	6,000	6,000	0.0%
INVESTMENT INCOME	7,646	0	0	6,000	6,000	0.0%
ANNUAL SERVICE AREA FEE						
4405 STOP LOSS PROCEEDS - MERITAIN	205,467	0	0	0	0	0.0%
SERVICE FEES	205,467	0	0	0	0	0.0%
4410 PREMIUM RESERVE	3,801,398	3,763,140	3,837,112	4,064,191	301,051	8.0%
4411 PREMIUM RESERVE - IBEW	440,802	439,620	0	0	(439,620)	(100.0%)
INTERFUND TRANSFERS	4,242,200	4,202,760	3,837,112	4,064,191	(138,569)	(3.3%)
TOTAL REVENUES	4,455,313	4,202,760	3,837,112	4,070,191	(132,569)	(3.2%)
5201 CLAIMS PAID	2,468,138	3,296,370	2,678,803	2,893,107	(403,263)	(12.2%)
5202 FIXED INSURANCE COSTS	569,356	466,770	504,112	544,441	77,671	16.6%
5203 PREMIUMS PAID - IBEW	435,645	439,620	0	0	(439,620)	(100.0%)
6105 WELLNESS PLAN EXPENSE	34,950	34,350	34,000	34,000	(350)	(1.0%)
OPERATING EXPENSES	3,508,089	4,237,110	3,216,915	3,471,548	(765,562)	(18.1%)
TOTAL APPROPRIATIONS	3,508,089	4,237,110	3,216,915	3,471,548	(765,562)	(18.1%)
NET EXCESS REV OVER (UNDER) APP	947,224	(34,350)	620,197	598,643	632,993	(1,842.8%)
ENDING FUND BALANCE	373,034	338,684	993,231	1,591,874	1,253,190	370.0%

LAND TRUST

FY 2025

KETCHIKAN GATEWAY BOROUGH

FY 2025

701 - LAND TRUST

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	2,706,909	2,679,312	2,679,312	1,910,945	(768,367)	(28.7%)
4305 INTEREST INCOME	56,414	12,000	62,000	50,000	38,000	316.7%
INVESTMENT INCOME	56,414	12,000	62,000	50,000	38,000	316.7%
4095 FORECLOSED PROPERTY SALES	1,075	0	0	0	0	0.0%
4096 PROPERTY SALES	271,526	50,000	119,000	150,000	100,000	200.0%
ANNUAL SERVICE AREA FEE						
4390 MISCELLANEOUS REVENUE	2,500	0	0	0	0	0.0%
4525 LEASE AGREEMENT REVENUES	225,050	178,790	188,901	188,901	10,111	5.7%
4526 OTHER LEASE REVENUES	1,000	0	0	0	0	0.0%
4527 TIDELAND LEASE REVENUES	15,225	16,238	16,238	16,238	0	0.0%
SERVICE FEES	516,376	245,028	324,139	355,139	110,111	44.9%
4370 RENTAL INCOME	231,524	135,515	135,515	146,039	10,524	7.8%
INTERFUND TRANSFERS	231,524	135,515	135,515	146,039	10,524	7.8%
TOTAL REVENUES	804,313	392,543	521,654	551,178	158,635	40.4%
5100 EMPLOYEE WAGES	26,959	22,156	22,004	7,796	(14,360)	(64.8%)
5200 TAXES/BENEFITS	421	12,786	12,780	4,386	(8,400)	(65.7%)
6010 SUPPLIES	102	5,500	120	500	(5,000)	(90.9%)
6030 PUBLISHING EXPENSE	116	1,000	225	250	(750)	(75.0%)
6031 RECORDING FEES/TITLE REPORTS	50	1,000	50	500	(500)	(50.0%)
6070 POSTAGE EXPENSE	0	500	0	1,000	500	100.0%
6080 PROFESSIONAL SERVICES	2,641	0	0	30,000	30,000	0.0%
6085 LICENSES/FEES/PERMITS	0	500	1,028	500	0	0.0%
6090 CONTRACTUAL SERVICES	38,203	218,450	31,650	145,250	(73,200)	(33.5%)
6100 INSURANCE	22,284	25,626	34,674	28,701	3,075	12.0%
6310 ELECTRICITY	84,837	80,000	92,500	97,000	17,000	21.2%
6320 WATER	7,432	6,500	8,126	8,500	2,000	30.8%
6330 TELEPHONE	2,001	2,250	2,149	2,250	0	0.0%
6340 SEWER	6,137	5,400	6,137	6,137	737	13.6%
6350 LANDFILL FEES	4,423	3,800	3,715	2,500	(1,300)	(34.2%)
6430 BUILDING MAINTENANCE	65,112	112,000	90,000	100,000	(12,000)	(10.7%)
6540 CAPITAL IMPROVEMENTS	66,379	505,000	560,000	165,000	(340,000)	(67.3%)
OPERATING EXPENSES	327,096	1,002,468	865,158	600,270	(402,198)	(40.1%)
6130 ADMINISTRATIVE FEES	18,865	29,848	29,848	26,116	(3,732)	(12.5%)
6600 TRANSFERS OUT - DEBT SERVICE	254,425	259,500	259,500	257,375	(2,125)	(0.8%)
6612 TRANSFERS OUT - GF	231,525	235,000	135,515	147,258	(87,742)	(37.3%)
NON OPERATING EXPENSES	504,815	524,348	424,863	430,749	(93,599)	(17.9%)
TOTAL APPROPRIATIONS	831,910	1,526,816	1,290,021	1,031,020	(495,797)	(32.5%)
NET EXCESS REV OVER (UNDER) APP	(27,597)	(1,134,273)	(768,367)	(479,842)	654,432	(57.7%)
ENDING FUND BALANCE	2,679,312	1,545,039	1,910,945	1,431,103	(113,935)	(7.4%)

KETCHIKAN GATEWAY BOROUGH

FY 2025

701-10-000 - LAND TRUST

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	102	500	120	500	0	0.0%
6030 PUBLISHING EXPENSE	0	1,000	225	250	(750)	(75.0%)
6031 RECORDING FEES/TITLE REPORTS	50	1,000	50	500	(500)	(50.0%)
6070 POSTAGE EXPENSE	0	500	0	1,000	500	100.0%
6080 PROFESSIONAL SERVICES	2,641	0	0	30,000	30,000	0.0%
6085 LICENSES/FEES/PERMITS	0	500	1,028	500	0	0.0%
6090 CONTRACTUAL SERVICES	586	81,200	1,200	600	(80,600)	(99.3%)
6540 CAPITAL IMPROVEMENTS	0	0	0	50,000	50,000	0.0%
OPERATING EXPENSES	3,379	84,700	2,623	83,350	(1,350)	(1.6%)
6130 ADMINISTRATIVE FEES	3,250	5,082	5,082	2,001	(3,081)	(60.6%)
6612 TRANSFERS OUT - GF	231,525	235,000	135,515	147,258	(87,742)	(37.3%)
NON OPERATING EXPENSES	234,775	240,082	140,597	149,259	(90,823)	(37.8%)
TOTAL APPROPRIATIONS	238,154	324,782	143,220	232,609	(92,173)	(28.4%)

KETCHIKAN GATEWAY BOROUGH

FY 2025

701-10-000 - LAND TRUST

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	102	500	120	500	0	0.0%
6030 PUBLISHING EXPENSE	0	1,000	225	250	(750)	(75.0%)
6031 RECORDING FEES/TITLE REPORTS	50	1,000	50	500	(500)	(50.0%)
6070 POSTAGE EXPENSE	0	500	0	1,000	500	100.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6080 PROFESSIONAL SERVICES	2,641	0	0	30,000	30,000	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[701-10-000] - Borough Subdivisions as Approved by the Assembly		FY25 CIP		30,000		
Total				30,000		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6085 LICENSES/FEES/PERMITS	0	500	1,028	500	0	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[701-10-000] - Coast Guard Beach		AMHT License Fee		500		
Total				500		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	586	81,200	1,200	600	(80,600)	(99.3%)
[Entity] - Budget Detail Desc.	Note		Total			
[701-10-000] - Janitorial				600		
Total				600		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6540 CAPITAL IMPROVEMENTS	0	0	0	50,000	50,000	0.0%
[Entity] - Budget Detail Desc.	Note		Total			
[701-10-000] - Design for Record and EMS Storage		FY24 Carry Forward		50,000		
Total				50,000		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	3,379	84,700	2,623	83,350	(1,350)	(1.6%)
6130 ADMINISTRATIVE FEES	3,250	5,082	5,082	2,001	(3,081)	(60.6%)
6612 TRANSFERS OUT - GF	231,525	235,000	135,515	147,258	(87,742)	(37.3%)
NON OPERATING EXPENSES	234,775	240,082	140,597	149,259	(90,823)	(37.8%)
TOTAL APPROPRIATIONS	238,154	324,782	143,220	232,609	(92,173)	(28.4%)

KETCHIKAN GATEWAY BOROUGH
FY 2025
701-10-010 - LAND TRUST WHITE CLIFF

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	26,959	22,156	22,004	7,796	(14,360)	(64.8%)
5200 TAXES/BENEFITS	421	12,786	12,780	4,386	(8,400)	(65.7%)
6010 SUPPLIES	0	5,000	0	0	(5,000)	(100.0%)
6030 PUBLISHING EXPENSE	116	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	37,617	137,250	30,450	144,650	7,400	5.4%
6100 INSURANCE	22,284	25,626	34,674	28,701	3,075	12.0%
6310 ELECTRICITY	84,837	80,000	92,500	97,000	17,000	21.2%
6320 WATER	7,432	6,500	8,126	8,500	2,000	30.8%
6330 TELEPHONE	2,001	2,250	2,149	2,250	0	0.0%
6340 SEWER	6,137	5,400	6,137	6,137	737	13.6%
6350 LANDFILL FEES	4,423	3,800	3,715	2,500	(1,300)	(34.2%)
6430 BUILDING MAINTENANCE	65,112	112,000	90,000	100,000	(12,000)	(10.7%)
6540 CAPITAL IMPROVEMENTS	66,379	505,000	560,000	115,000	(390,000)	(77.2%)
OPERATING EXPENSES	323,717	917,768	862,535	516,920	(400,848)	(43.7%)
6130 ADMINISTRATIVE FEES	15,614	24,766	24,766	24,115	(651)	(2.6%)
6600 TRANSFERS OUT - DEBT SERVICE	254,425	259,500	259,500	257,375	(2,125)	(0.8%)
NON OPERATING EXPENSES	270,039	284,266	284,266	281,490	(2,776)	(1.0%)
TOTAL APPROPRIATIONS	593,756	1,202,034	1,146,801	798,411	(403,624)	(33.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2025
701-10-010 - LAND TRUST WHITE CLIFF

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	26,959	22,156	22,004	7,796	(14,360)	(64.8%)
5200 TAXES/BENEFITS	421	12,786	12,780	4,386	(8,400)	(65.7%)
6010 SUPPLIES	0	5,000	0	0	(5,000)	(100.0%)
6030 PUBLISHING EXPENSE	116	0	0	0	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	37,617	137,250	30,450	144,650	7,400	5.4%

[Entity] - Budget Detail Desc.	Note	Total
[701-10-010] - Sprinkler Exam/Backflow Preventer		600
[701-10-010] - Meeting security		18,000
[701-10-010] - Daily Security		115,000
[701-10-010] - Elevator Inspections		5,300
[701-10-010] - Janitorial		3,500
[701-10-010] - Fire Alarm Testing		1,500
[701-10-010] - Bank of Mellon		750
Total		144,650

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6100 INSURANCE	22,284	25,626	34,674	28,701	3,075	12.0%
6310 ELECTRICITY	84,837	80,000	92,500	97,000	17,000	21.2%
6320 WATER	7,432	6,500	8,126	8,500	2,000	30.8%
6330 TELEPHONE	2,001	2,250	2,149	2,250	0	0.0%
6340 SEWER	6,137	5,400	6,137	6,137	737	13.6%
6350 LANDFILL FEES	4,423	3,800	3,715	2,500	(1,300)	(34.2%)

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6430 BUILDING MAINTENANCE	65,112	112,000	90,000	100,000	(12,000)	(10.7%)

[Entity] - Budget Detail Desc.	Note	Total
[701-10-010] - Parking lot pavement repairs		35,000
[701-10-010] - General building maintenance and repairs		35,000
[701-10-010] - Ongoing lighting upgrades		10,000
[701-10-010] - Finance Roll Up-Window Replacement		15,000
[701-10-010] - Exterior cleaning		5,000
Total		100,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6540 CAPITAL IMPROVEMENTS	66,379	505,000	560,000	115,000	(390,000)	(77.2%)

[Entity] - Budget Detail Desc.	Note	Total
[701-10-010] - HVAC Repairs		115,000
Total		115,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	323,717	917,768	862,535	516,920	(400,848)	(43.7%)
6130 ADMINISTRATIVE FEES	15,614	24,766	24,766	24,115	(651)	(2.6%)
6600 TRANSFERS OUT - DEBT SERVICE	254,425	259,500	259,500	257,375	(2,125)	(0.8%)
NON OPERATING EXPENSES	270,039	284,266	284,266	281,490	(2,776)	(1.0%)
TOTAL APPROPRIATIONS	593,756	1,202,034	1,146,801	798,411	(403,624)	(33.6%)

OTHER FUND SUMMARIES

FY 2025

KETCHIKAN GATEWAY BOROUGH
FY 2025
705 - COMMER PASSENGER VESSEL FUND

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	2,130,220	2,953,893	2,953,893	4,097,606	1,143,713	38.7%
4255 COMMERCIAL PASSENGER VESSEL TAX	2,971,130	3,500,000	4,470,547	4,500,000	1,000,000	28.6%
REVENUE FROM OTHER GOVTS	2,971,130	3,500,000	4,470,547	4,500,000	1,000,000	28.6%
4305 INTEREST INCOME	37,681	10,000	60,000	50,000	40,000	400.0%
INVESTMENT INCOME	37,681	10,000	60,000	50,000	40,000	400.0%
ANNUAL SERVICE AREA FEE						
TOTAL REVENUES	3,008,811	3,510,000	4,530,547	4,550,000	1,040,000	29.6%
6015 BOOKS & SOFTWARE	0	7,000	7,000	0	(7,000)	(100.0%)
6080 PROFESSIONAL SERVICES	101,971	134,871	0	0	(134,871)	(100.0%)
6090 CONTRACTUAL SERVICES	322,864	562,000	447,500	572,500	10,500	1.9%
6525 SMALL EQUIPMENT PURCHASES	16,719	0	0	0	0	0.0%
6530 EQUIPMENT PURCHASE	186,163	14,180	0	37,879	23,699	167.1%
6540 CAPITAL IMPROVEMENTS	65,956	1,223,920	984,871	1,452,000	228,080	18.6%
OPERATING EXPENSES	693,673	1,941,971	1,439,371	2,062,379	120,408	6.2%
6130 ADMINISTRATIVE FEES	78,155	116,518	43,083	0	(116,518)	(100.0%)
6601 TRANSFERS OUT - AIRPORT	0	67,500	0	0	(67,500)	(100.0%)
6602 TRANSFERS OUT - TRANSIT SUBSIDY	820,047	820,047	820,047	1,556,538	736,491	89.8%
6612 TRANSFERS OUT - GF	218,263	218,263	218,263	301,561	83,298	38.2%
6613 TRANSFERS OUT - SERVICE AREA	375,000	886,070	866,070	1,060,828	174,758	19.7%
NON OPERATING EXPENSES	1,491,465	2,108,398	1,947,463	2,918,927	810,529	38.4%
TOTAL APPROPRIATIONS	2,185,138	4,050,369	3,386,834	4,981,306	930,937	23.0%
NET EXCESS REV OVER (UNDER) APP	823,673	(540,369)	1,143,713	(431,306)	109,063	(20.2%)
ENDING FUND BALANCE	2,953,893	2,413,524	4,097,606	3,666,300	1,252,776	51.9%

KETCHIKAN GATEWAY BOROUGH
FY 2025
705 - COMMER PASSENGER VESSEL FUND

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	2,130,220	2,953,893	2,953,893	4,097,606	1,143,713	38.7%
4255 COMMERCIAL PASSENGER VESSEL TAX	2,971,130	3,500,000	4,470,547	4,500,000	1,000,000	28.6%
REVENUE FROM OTHER GOVTS	2,971,130	3,500,000	4,470,547	4,500,000	1,000,000	28.6%
4305 INTEREST INCOME	37,681	10,000	60,000	50,000	40,000	400.0%
INVESTMENT INCOME	37,681	10,000	60,000	50,000	40,000	400.0%
ANNUAL SERVICE AREA FEE						
TOTAL REVENUES	3,008,811	3,510,000	4,530,547	4,550,000	1,040,000	29.6%

6015 BOOKS & SOFTWARE	0	7,000	7,000	0	(7,000)	(100.0%)
6080 PROFESSIONAL SERVICES	101,971	134,871	0	0	(134,871)	(100.0%)

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	322,864	562,000	447,500	572,500	10,500	1.9%

[Entity] - Budget Detail Desc.	Note	Total
[705-10-000] - Emergency Management	Nixle	2,500
[705-10-141] - Transit: System Branding (100%)	FY24 Carry Forward	30,000
[705-10-141] - Transit: Software Upgrades (31.3%)		30,000
[705-10-165] - KVRS Spot Beacon Program (100%)		60,000
Total		122,500

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6525 SMALL EQUIPMENT PURCHASES	16,719	0	0	0	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6530 EQUIPMENT PURCHASE	186,163	14,180	0	37,879	23,699	167.1%

[Entity] - Budget Detail Desc.	Note	Total
[705-10-141] - Transit: Purchase of Support Vehicles (Grant Match - 5%)	FY24 Carry Forward	17,879
[705-10-141] - Transit: Bus 92 Overhaul (20%)	Grant Match	20,000
Total		37,879

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6540 CAPITAL IMPROVEMENTS	65,956	1,223,920	984,871	1,452,000	228,080	18.6%

[Entity] - Budget Detail Desc.	Note	Total
[705-10-000] - Rainbird Trail Improvements (100%)	FY24 Carry Forward (\$200,000) FY25 CIP (\$50,000)	250,000
[705-10-000] - Schoenbar Trail Improvements (100%)	FY24 Carry Forward	125,000
[705-10-000] - Schoenbar Trail: Installation of Canoe Project (100%)	FY25 CIP	75,000
[705-10-116] - Neighborhood Plan - Herring Cove (100%)	FY23 Carry Forward	50,000
[705-10-116] - Comprehensive Plan - Portion Related to Tourism (25%)	FY25 CIP / \$150,000 in GF Capital	50,000
[705-10-141] - Transit: Land Acquisition (20%)	FY25 CIP	284,000
[705-10-141] - Transit Center Renovations (17.8%)	FY24 Carry Forward	100,000
[705-10-141] - Transit Development Plan (20%)	FY24 Carry Forward	65,000
[705-10-141] - Transit Planning for Low-No Buses (20%)	FY24 Carry Forward	88,000
[705-10-159] - City Park Replacement of Access Bridges	FY25 CIP	190,000
[705-10-159] - Parks Master Planning	FY25 CIP	75,000
[705-10-159] - Skate Park Sidewalk Improvements	FY25 CIP	100,000
Total		1,452,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	693,673	1,941,971	1,439,371	2,062,379	120,408	6.2%

6130 ADMINISTRATIVE FEES	78,155	116,518	43,083	0	(116,518)	(100.0%)
6601 TRANSFERS OUT - AIRPORT	0	67,500	0	0	(67,500)	(100.0%)
6602 TRANSFERS OUT - TRANSIT SUBSIDY	820,047	820,047	820,047	1,556,538	736,491	89.8%
6612 TRANSFERS OUT - GF	218,263	218,263	218,263	301,561	83,298	38.2%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6613 TRANSFERS OUT - SERVICE AREA	375,000	886,070	866,070	1,060,828	174,758	19.7%

[Entity] - Budget Detail Desc.	Note	Total
[705-10-000] - South Tongass Fire/EMS		349,758
[705-10-000] - North Tongass Fire/EMS		711,070
Total		1,060,828

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 705 - COMMER PASSENGER VESSEL FUND

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
NON OPERATING EXPENSES	1,491,465	2,108,398	1,947,463	2,918,927	810,529	38.4%
TOTAL APPROPRIATIONS	2,185,138	4,050,369	3,386,834	4,981,306	930,937	23.0%
NET EXCESS REV OVER (UNDER) APP	823,673	(540,369)	1,143,713	(431,306)	109,063	(20.2%)
ENDING FUND BALANCE	2,953,893	2,413,524	4,097,606	3,666,300	1,252,776	51.9%

KETCHIKAN GATEWAY BOROUGH
FY 2025
710 - NONAREAWIDE - LIBRARY FUND

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	293,845	288,199	288,199	331,175	42,976	14.9%
4010 REAL PROPERTY TAXES	526,251	554,489	552,573	606,162	51,673	9.3%
4060 MOTOR VEHICLE TAXES	3,323	2,500	2,000	2,000	(500)	(20.0%)
TAXES	529,574	556,989	554,573	608,162	51,173	9.2%
4305 INTEREST INCOME	4,579	1,750	8,000	4,000	2,250	128.6%
INVESTMENT INCOME	4,579	1,750	8,000	4,000	2,250	128.6%
ANNUAL SERVICE AREA FEE						
TOTAL REVENUES	534,154	558,739	562,573	612,162	53,423	9.6%
6090 CONTRACTUAL SERVICES	539,800	519,597	519,597	599,564	79,967	15.4%
OPERATING EXPENSES	539,800	519,597	519,597	599,564	79,967	15.4%
TOTAL APPROPRIATIONS	539,800	519,597	519,597	599,564	79,967	15.4%
NET EXCESS REV OVER (UNDER) APP	(5,646)	39,142	42,976	12,598	(26,544)	(67.8%)
ENDING FUND BALANCE	288,199	327,341	331,175	343,773	16,432	5.0%

KETCHIKAN GATEWAY BOROUGH

FY 2025

711 - LOCAL EDUCATION FUND

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	2,898,931	1,606,531	1,606,531	2,856,834	1,250,303	77.8%
4010 REAL PROPERTY TAXES	8,335,631	8,673,258	8,673,258	8,647,923	(25,335)	(0.3%)
4070 TOBACCO TAX	1,223,150	1,300,000	1,300,000	1,100,000	(200,000)	(15.4%)
TAXES	9,558,781	9,973,258	9,973,258	9,747,923	(225,335)	(2.3%)
4080 PENALTY & INTEREST - PROPERTY TAX	57,892	50,000	95,000	55,000	5,000	10.0%
PENALTY AND INTEREST	57,892	50,000	95,000	55,000	5,000	10.0%
4225 SECURE RURAL SCHOOLS	1,120,646	1,000,000	1,121,000	1,000,000	0	0.0%
REVENUE FROM OTHER GOVTS	1,120,646	1,000,000	1,121,000	1,000,000	0	0.0%
4305 INTEREST INCOME	94,938	25,000	240,000	65,000	40,000	160.0%
INVESTMENT INCOME	94,938	25,000	240,000	65,000	40,000	160.0%
4115 REGISTRATION FEES	300	300	0	300	0	0.0%
ANNUAL SERVICE AREA FEE						
SERVICE FEES	300	300	0	300	0	0.0%
4420 TRANSFERS IN - SCHOOL BOND/CIP	237,185	272,762	316,604	354,596	81,834	30.0%
4435 TRANSFERS IN - GF	185,604	185,604	896,702	185,604	0	0.0%
INTERFUND TRANSFERS	422,789	458,366	1,213,306	540,200	81,834	17.9%
TOTAL REVENUES	11,255,346	11,506,924	12,642,564	11,408,423	(98,501)	(0.9%)
6032 BANKING FEES	246	0	2,760	0	0	0.0%
6100 INSURANCE	237,185	273,000	316,604	355,000	82,000	30.0%
6654 REQUIRED LOCAL CONTRIBUTION	5,318,687	5,584,814	5,584,814	5,741,504	156,690	2.8%
6655 DISCRETIONARY LOCAL CONTRIBUTION	6,094,926	3,622,044	5,302,479	3,130,442	(491,602)	(13.6%)
OPERATING EXPENSES	11,651,044	9,479,858	11,206,657	9,226,946	(252,912)	(2.7%)
6612 TRANSFERS OUT - GF	113,445	113,445	113,445	113,445	0	0.0%
6618 TRANSFERS OUT - LOCAL EDUCATION FUND	711,098	0	0	0	0	0.0%
6619 TRANSFERS OUT - NT, ST, HS	72,159	72,159	72,159	72,159	0	0.0%
NON OPERATING EXPENSES	896,702	185,604	185,604	185,604	0	0.0%
TOTAL APPROPRIATIONS	12,547,746	9,665,462	11,392,261	9,412,550	(252,912)	(2.6%)
NET EXCESS REV OVER (UNDER) APP	(1,292,400)	1,841,462	1,250,303	1,995,873	154,411	8.4%
ENDING FUND BALANCE	1,606,531	3,447,993	2,856,834	4,852,707	1,404,714	40.7%

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 711-10-000 - LOCAL EDUCATION FUND

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6032 BANKING FEES	246	0	2,760	0	0	0.0%
6100 INSURANCE	237,185	273,000	316,604	355,000	82,000	30.0%
6654 REQUIRED LOCAL CONTRIBUTION	5,318,687	5,584,814	5,584,814	5,741,504	156,690	2.8%
6655 DISCRETIONARY LOCAL CONTRIBUTION	6,094,926	3,622,044	5,302,479	3,130,442	(491,602)	(13.6%)
OPERATING EXPENSES	11,651,044	9,479,858	11,206,657	9,226,946	(252,912)	(2.7%)
6612 TRANSFERS OUT - GF	113,445	113,445	113,445	113,445	0	0.0%
6618 TRANSFERS OUT - LOCAL EDUCATION FUND	711,098	0	0	0	0	0.0%
6619 TRANSFERS OUT - NT, ST, HS	72,159	72,159	72,159	72,159	0	0.0%
NON OPERATING EXPENSES	896,702	185,604	185,604	185,604	0	0.0%
TOTAL APPROPRIATIONS	12,547,746	9,665,462	11,392,261	9,412,550	(252,912)	(2.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2025
712 - REC CAPITAL PROJECTS FUND

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	2,413,655	3,050,320	3,050,320	3,338,047	287,727	9.4%
4040 SALES TAXES	2,481,470	2,400,000	2,557,725	2,728,345	328,345	13.7%
4050 SALES TAXES - REMOTE	183,688	135,000	180,000	205,600	70,600	52.3%
TAXES	2,665,158	2,535,000	2,737,725	2,933,945	398,945	15.7%
4085 PENALTY & INTEREST - SALES TAX	9,697	3,000	8,000	10,000	7,000	233.3%
PENALTY AND INTEREST	9,697	3,000	8,000	10,000	7,000	233.3%
4250 REIMBURSEMENT (DEED)	244,779	337,975	337,975	300,732	(37,243)	(11.0%)
REVENUE FROM OTHER GOVTS	244,779	337,975	337,975	300,732	(37,243)	(11.0%)
4305 INTEREST INCOME	32,043	8,000	100,000	80,000	72,000	900.0%
INVESTMENT INCOME	32,043	8,000	100,000	80,000	72,000	900.0%
ANNUAL SERVICE AREA FEE						
4390 MISCELLANEOUS REVENUE	15,000	0	0	0	0	0.0%
SERVICE FEES	15,000	0	0	0	0	0.0%
4420 TRANSFERS IN - SCHOOL BOND/CIP	160,226	160,226	160,226	160,226	0	0.0%
INTERFUND TRANSFERS	160,226	160,226	160,226	160,226	0	0.0%
TOTAL REVENUES	3,126,903	3,044,201	3,343,926	3,484,903	440,702	14.5%
6080 PROFESSIONAL SERVICES	0	0	275,645	0	0	0.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6530 EQUIPMENT PURCHASE	38,620	70,000	232,000	27,500	(42,500)	(60.7%)
[Entity] - Budget Detail Desc.		Note		Total		
[712-10-001] - Excavator		FY25 CIP		27,500		
Total				27,500		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6540 CAPITAL IMPROVEMENTS	1,260	700,645	175,000	2,163,593	1,462,948	208.8%
[Entity] - Budget Detail Desc.		Note		Total		
[712-10-004] - Esther Shae: Paving		FY24 Carry Forward		194,796		
[712-10-004] - Esther Shae: Field Improvements		FY24 Carry Forward		15,000		
[712-10-005] - Valley Park: Field Improvements		FY24 Carry Forward		45,000		
[712-10-015] - PW Maintenance Facility Improvements		FY25 CIP		200,000		
[712-10-016] - Alder Park Improvements		FY25 CIP		112,500		
[712-10-017] - Triangle Park: Installation of Softsurface		FY24 Carry Forward		100,000		
[712-10-018] - Weiss Field: ADA Paving		FY24 Carry Forward		4,599		
[712-10-018] - Weiss Field: Field Improvements		FY25 CIP		105,000		
[712-10-031] - City Park: Replacement of Access Bridges		FY25 CIP		50,000		
[712-10-031] - Parks Master Planning		FY25 CIP		50,000		
[712-10-032] - Walker Field: Demolition of Ralph Peters Building		FY25 CIP		50,000		
[712-10-046] - GRC Expansion Final Design		FY25 CIP		816,698		
[712-10-047] - GRC: Replace Stair Treads on Exterior Stairs		FY25 CIP		50,000		
[712-10-048] - GAC: Replaster Recreation Pool		FY25 CIP		340,000		
[712-10-050] - Houghtaling: Access Improvements to the Field		FY25 CIP		30,000		
Total				2,163,593		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	39,880	770,645	682,645	2,191,093	1,420,448	184.3%
6600 TRANSFERS OUT - DEBT SERVICE	2,087,159	2,230,529	1,892,554	1,870,390	(360,139)	(16.1%)
6611 TRANSFERS OUT - RECREATION SUBSIDY	363,200	481,000	481,000	556,000	75,000	15.6%
NON OPERATING EXPENSES	2,450,359	2,711,529	2,373,554	2,426,390	(285,139)	(10.5%)
TOTAL APPROPRIATIONS	2,490,238	3,482,174	3,056,199	4,617,483	1,135,309	32.6%
NET EXCESS REV OVER (UNDER) APP	636,665	(437,973)	287,727	(1,132,580)	(694,607)	158.6%
ENDING FUND BALANCE	3,050,320	2,612,347	3,338,047	2,205,467	(406,880)	(15.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2025
713 - SCHOOL BOND/CAPITAL IMPROV

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	8,317,717	9,919,895	9,919,895	10,322,603	402,708	4.1%
4040 SALES TAXES	2,481,470	2,400,000	2,557,725	2,728,345	328,345	13.7%
4050 SALES TAXES - REMOTE	183,688	135,000	150,000	205,600	70,600	52.3%
TAXES	2,665,158	2,535,000	2,707,725	2,933,945	398,945	15.7%
4085 PENALTY & INTEREST - SALES TAX	9,697	7,000	7,800	10,000	3,000	42.9%
PENALTY AND INTEREST	9,697	7,000	7,800	10,000	3,000	42.9%
4250 REIMBURSEMENT (DEED)	1,030,014	186,638	186,638	0	(186,638)	(100.0%)
REVENUE FROM OTHER GOVTS	1,030,014	186,638	186,638	0	(186,638)	(100.0%)
4305 INTEREST INCOME	127,447	15,000	65,000	75,000	60,000	400.0%
INVESTMENT INCOME	127,447	15,000	65,000	75,000	60,000	400.0%
ANNUAL SERVICE AREA FEE						
TOTAL REVENUES	3,832,316	2,743,638	2,967,163	3,018,945	275,307	10.0%
6090 CONTRACTUAL SERVICES	0	600	0	0	(600)	(100.0%)
6430 BUILDING MAINTENANCE	72,754	88,000	175,000	430,787	342,787	389.5%
6540 CAPITAL IMPROVEMENTS	541,698	2,937,000	1,646,000	4,065,000	1,128,000	38.4%
OPERATING EXPENSES	614,452	3,025,600	1,821,000	4,495,787	1,470,187	48.6%
6600 TRANSFERS OUT - DEBT SERVICE	1,218,275	266,625	266,625	275,750	9,125	3.4%
6609 TRANSFERS OUT - SCHOOL INSURANCE	237,185	272,762	316,604	354,596	81,834	30.0%
6611 TRANSFERS OUT - RECREATION SUBSIDY	160,226	160,226	160,226	160,226	0	0.0%
NON OPERATING EXPENSES	1,615,686	699,613	743,455	790,572	90,959	13.0%
TOTAL APPROPRIATIONS	2,230,138	3,725,213	2,564,455	5,286,359	1,561,146	41.9%
NET EXCESS REV OVER (UNDER) APP	1,602,178	(981,575)	402,708	(2,267,414)	(1,285,839)	131.0%
ENDING FUND BALANCE	9,919,895	8,938,320	10,322,603	8,055,189	(883,131)	(9.9%)

KETCHIKAN GATEWAY BOROUGH
FY 2025
713 - SCHOOL BOND/CAPITAL IMPROV

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	8,317,717	9,919,895	9,919,895	10,322,603	402,708	4.1%
4040 SALES TAXES	2,481,470	2,400,000	2,557,725	2,728,345	328,345	13.7%
4050 SALES TAXES - REMOTE	183,688	135,000	150,000	205,600	70,600	52.3%
TAXES	2,665,158	2,535,000	2,707,725	2,933,945	398,945	15.7%
4085 PENALTY & INTEREST - SALES TAX	9,697	7,000	7,800	10,000	3,000	42.9%
PENALTY AND INTEREST	9,697	7,000	7,800	10,000	3,000	42.9%
4250 REIMBURSEMENT (DEED)	1,030,014	186,638	186,638	0	(186,638)	(100.0%)
REVENUE FROM OTHER GOVTS	1,030,014	186,638	186,638	0	(186,638)	(100.0%)
4305 INTEREST INCOME	127,447	15,000	65,000	75,000	60,000	400.0%
INVESTMENT INCOME	127,447	15,000	65,000	75,000	60,000	400.0%
ANNUAL SERVICE AREA FEE	127,447	15,000	65,000	75,000	60,000	400.0%
TOTAL REVENUES	3,832,316	2,743,638	2,967,163	3,018,945	275,307	10.0%
6090 CONTRACTUAL SERVICES	0	600	0	0	(600)	(100.0%)
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6430 BUILDING MAINTENANCE	72,754	88,000	175,000	430,787	342,787	389.5%
[Entity] - Budget Detail Desc.			Total			
[713-10-000] - Misc. Facility Maintenance Needs			Annual Major Maintenance Funds	100,000		
[713-10-008] - TSAS: Replace Sink			FY25 CIP	25,000		
[713-10-011] - Revilla: Touch-Up Painting on SE Wall			FY24 Carry Forward	45,000		
[713-10-013] - Schoenbar: Replace Walk-In Freezer			FY25 CIP	30,000		
[713-10-014] - Fawn Mt.: Touch-Up Painting			FY24 Carry Forward	35,000		
[713-10-015] - Pt. Higgins: Replace Commercial Dishwasher			FY25 CIP	35,000		
[713-10-016] - District Maintenance Shop: Replace Garage Door			New Funding	25,000		
[713-10-017] - District Maintenance: Replace Garage Doors			FY25 CIP	35,000		
[713-10-018] - Dudley Field: Patch Paving			FY24 Carry Forward	45,000		
[713-10-019] - Walker Field: Patch Paving			FY24 Carry Forward	45,056		
[713-10-020] - Weiss Field: ADA Paving			FY24 Carry Forward	10,731		
Total				430,787		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6540 CAPITAL IMPROVEMENTS	541,698	2,937,000	1,646,000	4,065,000	1,128,000	38.4%
[Entity] - Budget Detail Desc.			Total			
[713-10-006] - High School Security Upgrades			FY22/23/24 Carry Forward	25,000		
[713-10-007] - Pt. Higgins Schematic Design for Roof, Mechanical & Electrical Upgrades			FY23/24 Carry Forward	500,000		
[713-10-008] - Valley Park: KGBSD Retaining Wall Replacement			FY23/24 Carry Forward	100,000		
[713-10-008] - Valley Park: Replace Wood Play Structure			FY25 CIP	500,000		
[713-10-008] - Valley Park: PW Field Improvements			FY24 Carry Forward	105,000		
[713-10-010] - Houghtaling: Repaint School			FY25 CIP	150,000		
[713-10-010] - Houghtaling: Access Improvements to Field			FY25 CIP	270,000		
[713-10-010] - Houghtaling: Design for Replacement of Pad Mounted Transformer			FY25 CIP	30,000		
[713-10-012] - High School: Replace Auditorium Stage Rigging			FY25 CIP	500,000		
[713-10-012] - High School: Dudley Field Paving			FY24 Carry Forward (\$45,000) FY25 CIP (\$250,000)	295,000		
[713-10-012] - High School: Remove Underground Fuel Tanks			FY25 CIP	150,000		
[713-10-012] - High School: Installation of a Redundancy Boiler			FY25 CIP	250,000		
[713-10-013] - Schoenbar: Drainage Improvements			FY23/24 Carry Forward	75,000		
[713-10-013] - Schoenbar: SE Wall Siding Replacement			FY23/24 Carry Forward	500,000		
[713-10-014] - Fawn Mt. Playground Drainage Improvements			FY24 Carry Forward	50,000		
[713-10-018] - Dudley Field: Paving			FY25 CIP	250,000		
[713-10-019] - Walker Field: Paving			FY25 CIP	235,000		
[713-10-020] - Weiss Field: Field Improvements			FY25 CIP	45,000		
[713-10-021] - Esther Shae: Field Improvements			FY24 Carry Forward	35,000		
Total				4,065,000		
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	614,452	3,025,600	1,821,000	4,495,787	1,470,187	48.6%
6600 TRANSFERS OUT - DEBT SERVICE	1,218,275	266,625	266,625	275,750	9,125	3.4%
6609 TRANSFERS OUT - SCHOOL INSURANCE	237,185	272,762	316,604	354,596	81,834	30.0%
6611 TRANSFERS OUT - RECREATION SUBSIDY	160,226	160,226	160,226	160,226	0	0.0%
NON OPERATING EXPENSES	1,615,686	699,613	743,455	790,572	90,959	13.0%
TOTAL APPROPRIATIONS	2,230,138	3,725,213	2,564,455	5,286,359	1,561,146	41.9%
NET EXCESS REV OVER (UNDER) APP	1,602,178	(981,575)	402,708	(2,267,414)	(1,285,839)	131.0%
ENDING FUND BALANCE	9,919,895	8,938,320	10,322,603	8,055,189	(883,131)	(9.9%)

KETCHIKAN GATEWAY BOROUGH
FY 2025
714 - AIRPORT PFC FUND

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	1,077,204	1,512,410	1,512,410	1,936,410	424,000	28.0%
4210 PFC ENPLANEMENT REVENUE	434,970	410,000	410,000	425,000	15,000	3.7%
REVENUE FROM OTHER GOVTS	434,970	410,000	410,000	425,000	15,000	3.7%
4305 INTEREST INCOME	18,505	3,000	14,000	15,000	12,000	400.0%
INVESTMENT INCOME	18,505	3,000	14,000	15,000	12,000	400.0%
ANNUAL SERVICE AREA FEE						
TOTAL REVENUES	453,475	413,000	424,000	440,000	27,000	6.5%
6601 TRANSFERS OUT - AIRPORT	18,269	500,000	0	0	(500,000)	(100.0%)
NON OPERATING EXPENSES	18,269	500,000	0	0	(500,000)	(100.0%)
TOTAL APPROPRIATIONS	18,269	500,000	0	0	(500,000)	(100.0%)
NET EXCESS REV OVER (UNDER) APP	435,206	(87,000)	424,000	440,000	527,000	(605.7%)
ENDING FUND BALANCE	1,512,410	1,425,410	1,936,410	2,376,410	951,000	66.7%

KETCHIKAN GATEWAY BOROUGH

FY 2025

714-10-000 - AIRPORT PFC FUND

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6601 TRANSFERS OUT - AIRPORT	18,269	500,000	0	0	(500,000)	(100.0%)
NON OPERATING EXPENSES	18,269	500,000	0	0	(500,000)	(100.0%)
TOTAL APPROPRIATIONS	18,269	500,000	0	0	(500,000)	(100.0%)

SOUTH TONGASS SERVICE AREA

FY 2025

KETCHIKAN GATEWAY BOROUGH
FY 2025
800 - SOUTH TONGASS SERVICE AREA WATER

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	1,202,455	1,313,287	1,313,287	1,059,225	(254,062)	(19.3%)
4010 REAL PROPERTY TAXES	729,085	166,971	166,971	182,102	15,131	9.1%
4060 MOTOR VEHICLE TAXES	5,271	0	342	0	0	0.0%
TAXES	734,355	166,971	167,313	182,102	15,131	9.1%
4080 PENALTY & INTEREST - PROPERTY TAX	2,234	0	2,420	0	0	0.0%
PENALTY AND INTEREST	2,234	0	2,420	0	0	0.0%
4221 PERS ON BEHALF PAYMENTS	11,100	0	0	0	0	0.0%
4383 FROM OTHER GOVTS - NONGRANT	29,000	0	0	0	0	0.0%
REVENUE FROM OTHER GOVTS	40,100	0	0	0	0	0.0%
4305 INTEREST INCOME	22,360	0	11,392	0	0	0.0%
INVESTMENT INCOME	22,360	0	11,392	0	0	0.0%
4340 VENDOR COMMISSION FEES	32	0	0	0	0	0.0%
4364 WATER FEES	312,003	308,723	319,136	341,915	33,192	10.8%
ANNUAL SERVICE AREA FEE						
4396 EMS REVENUE	67,403	0	0	0	0	0.0%
4400 SEMT FEES	123,615	0	0	0	0	0.0%
SERVICE FEES	503,053	308,723	319,136	341,915	33,192	10.8%
4440 TRANSFERS IN - CPV FUND	150,000	0	0	0	0	0.0%
4456 TRANSFERS IN - LOCAL EDUCATION FUND	38,400	0	0	0	0	0.0%
4457 TRANSFERS IN - WATER FEES	3,330	3,330	3,330	3,603	273	8.2%
INTERFUND TRANSFERS	191,730	3,330	3,330	3,603	273	8.2%
TOTAL REVENUES	1,493,833	479,024	503,591	527,620	48,596	10.1%
5100 EMPLOYEE WAGES	405,039	172,494	141,254	173,768	1,274	0.7%
5110 OVERTIME PAY	7,436	1,500	7,544	1,500	0	0.0%
5120 TEMPORARY PAY	47,757	10,400	10,400	0	(10,400)	(100.0%)
5121 FIREFIGHTER FEES	28,127	0	0	0	0	0.0%
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	1,410	1	0	0	(1)	(100.0%)
5200 TAXES/BENEFITS	308,475	111,860	119,670	109,130	(2,729)	(2.4%)
5300 TRAVEL & TRAINING	57,676	4,000	4,000	4,000	0	0.0%
5400 UNIFORM ALLOWANCE	6,321	800	1,200	800	0	0.0%
6010 SUPPLIES	5,034	1,500	2,500	2,500	1,000	66.7%
6011 OPERATING SUPPLIES	66,636	37,000	72,000	50,000	13,000	35.1%
6015 BOOKS & SOFTWARE	229	0	0	0	0	0.0%
6020 DUES & PUBLICATIONS	1,673	500	500	500	0	0.0%
6030 PUBLISHING EXPENSE	267	200	200	200	0	0.0%
6040 COMMUNITY PROMOTION	424	0	0	0	0	0.0%
6060 RENTALS	1,906	2,500	2,500	2,500	0	0.0%
6070 POSTAGE EXPENSE	51	450	450	450	0	0.0%
6080 PROFESSIONAL SERVICES	8,011	0	640	0	0	0.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	1,329	0	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	578	2,400	2,400	2,400	0	0.0%
6090 CONTRACTUAL SERVICES	115,381	241,000	185,000	196,000	(45,000)	(18.7%)
6091 WATER TESTING	4,807	4,088	4,338	4,338	250	6.1%
6100 INSURANCE	28,826	6,269	7,661	7,022	753	12.0%
6110 MEDICAL EXPENSE	102	500	500	500	0	0.0%
6310 ELECTRICITY	33,025	23,000	23,000	23,000	0	0.0%
6330 TELEPHONE	7,781	1,560	3,190	1,560	0	0.0%
6331 LONG DISTANCE	83	50	50	50	0	0.0%
6350 LANDFILL FEES	117	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	19,984	43,500	43,500	76,000	32,500	74.7%
6431 HEATING FUEL	11,346	0	0	0	0	0.0%
6441 ROAD MAINTENANCE	0	8,000	8,000	8,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	14,451	7,000	6,500	6,500	(500)	(7.1%)
6460 VEHICLE MAINTENANCE	10,218	5,000	5,500	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	6,944	3,000	2,000	2,000	(1,000)	(33.3%)
6525 SMALL EQUIPMENT PURCHASES	72,802	8,000	10,000	8,000	0	0.0%
6530 EQUIPMENT PURCHASE	4,416	66,002	44,000	167,500	101,498	153.8%
6540 CAPITAL IMPROVEMENTS	1,410	65,782	0	0	(65,782)	(100.0%)
OPERATING EXPENSES	1,280,070	828,605	708,747	853,469	24,863	3.0%
6130 ADMINISTRATIVE FEES	99,327	48,906	48,906	51,208	2,302	4.7%
6140 DEBT SERVICE	1,341	0	0	0	0	0.0%
6610 TRANSFERS OUT - SEWER FEES	1,152	0	0	0	0	0.0%
6617 TRANSFERS OUT - WATER FEES	1,110	0	0	0	0	0.0%
NON OPERATING EXPENSES	102,930	48,906	48,906	51,208	2,302	4.7%
TOTAL APPROPRIATIONS	1,383,000	877,512	757,653	904,677	27,165	3.1%
NET EXCESS REV OVER (UNDER) APP	110,832	(398,488)	(254,062)	(377,057)	21,431	(5.4%)
ENDING FUND BALANCE	1,313,287	914,799	1,059,225	682,168	(232,631)	(25.4%)

KETCHIKAN GATEWAY BOROUGH
FY 2025
800-91-001 - SOUTH TONGASS WATER TREATMENT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	67,879	126,483	84,666	121,638	(4,846)	(3.8%)
5110 OVERTIME PAY	3,363	0	0	500	500	0.0%
5120 TEMPORARY PAY	2,560	0	0	0	0	0.0%
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	272	1	0	0	(1)	(100.0%)
5200 TAXES/BENEFITS	44,225	82,533	61,018	76,391	(6,142)	(7.4%)
5300 TRAVEL & TRAINING	12,795	2,500	2,500	2,500	0	0.0%
5400 UNIFORM ALLOWANCE	500	0	400	0	0	0.0%
6010 SUPPLIES	352	500	500	500	0	0.0%
6011 OPERATING SUPPLIES	27,348	27,000	38,000	30,000	3,000	11.1%
6020 DUES & PUBLICATIONS	183	500	500	500	0	0.0%
6030 PUBLISHING EXPENSE	67	0	0	0	0	0.0%
6060 RENTALS	1,483	1,500	1,500	1,500	0	0.0%
6070 POSTAGE EXPENSE	2	200	200	200	0	0.0%
6080 PROFESSIONAL SERVICES	0	0	640	0	0	0.0%
6085 LICENSES/FEES/PERMITS	200	2,200	2,200	2,200	0	0.0%
6090 CONTRACTUAL SERVICES	31,530	150,000	150,000	100,000	(50,000)	(33.3%)
6091 WATER TESTING	3,843	3,750	4,000	4,000	250	6.7%
6100 INSURANCE	3,685	4,238	5,630	4,747	509	12.0%
6110 MEDICAL EXPENSE	0	500	500	500	0	0.0%
6310 ELECTRICITY	20,816	20,000	20,000	20,000	0	0.0%
6330 TELEPHONE	1,580	0	1,630	0	0	0.0%
6350 LANDFILL FEES	100	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	134	42,500	42,500	30,000	(12,500)	(29.4%)
6441 ROAD MAINTENANCE	0	5,000	5,000	5,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	2,005	5,000	5,000	5,000	0	0.0%
6460 VEHICLE MAINTENANCE	192	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	2,194	5,000	5,000	5,000	0	0.0%
6530 EQUIPMENT PURCHASE	8,586	56,002	34,000	42,500	(13,502)	(24.1%)
OPERATING EXPENSES	235,894	535,658	465,634	452,926	(82,732)	(15.4%)
6130 ADMINISTRATIVE FEES	21,739	31,329	31,329	27,176	(4,154)	(13.3%)
NON OPERATING EXPENSES	21,739	31,329	31,329	27,176	(4,154)	(13.3%)
TOTAL APPROPRIATIONS	257,633	566,987	496,963	480,102	(86,885)	(15.3%)

KETCHIKAN GATEWAY BOROUGH
FY 2025
800-91-001 - SOUTH TONGASS WATER TREATMENT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	67,879	126,483	84,666	121,638	(4,846)	(3.8%)

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5110 OVERTIME PAY	3,363	0	0	500	500	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[800-91-001] - Holiday rounds required by ADEC		500
Total		500

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5120 TEMPORARY PAY	2,560	0	0	0	0	0.0%
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	272	1	0	0	(1)	(100.0%)
5200 TAXES/BENEFITS	44,225	82,533	61,018	76,391	(6,142)	(7.4%)
5300 TRAVEL & TRAINING	12,795	2,500	2,500	2,500	0	0.0%
5400 UNIFORM ALLOWANCE	500	0	400	0	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	352	500	500	500	0	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[800-91-001] - PPE	Safety Supplies	500
Total		500

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6011 OPERATING SUPPLIES	27,348	27,000	38,000	30,000	3,000	11.1%
6020 DUES & PUBLICATIONS	183	500	500	500	0	0.0%
6030 PUBLISHING EXPENSE	67	0	0	0	0	0.0%
6060 RENTALS	1,483	1,500	1,500	1,500	0	0.0%
6070 POSTAGE EXPENSE	2	200	200	200	0	0.0%
6080 PROFESSIONAL SERVICES	0	0	640	0	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6085 LICENSES/FEES/PERMITS	200	2,200	2,200	2,200	0	0.0%

[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	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	31,530	150,000	150,000	100,000	(50,000)	(33.3%)

[Entity] - Budget Detail Desc.	Note	Total
[800-91-001] - SCADA Upgrades	WTP Equipment & Software/reappropriated from FY 24	50,000
[800-91-001] - SCADA Maintenance		10,000
[800-91-001] - Misc Repairs includes traffic control		15,000
[800-91-001] - Whitman Intake Bar Screen		25,000
Total		100,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6091 WATER TESTING	3,843	3,750	4,000	4,000	250	6.7%
6100 INSURANCE	3,685	4,238	5,630	4,747	509	12.0%
6110 MEDICAL EXPENSE	0	500	500	500	0	0.0%
6310 ELECTRICITY	20,816	20,000	20,000	20,000	0	0.0%
6330 TELEPHONE	1,580	0	1,630	0	0	0.0%
6350 LANDFILL FEES	100	250	250	250	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6430 BUILDING MAINTENANCE	134	42,500	42,500	30,000	(12,500)	(29.4%)

[Entity] - Budget Detail Desc.	Note	Total
[800-91-001] - Building/Roof	Equipment Storage	20,000
[800-91-001] - General Maintenance		10,000
Total		30,000

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 800-91-001 - SOUTH TONGASS WATER TREATMENT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6441 ROAD MAINTENANCE	0	5,000	5,000	5,000	0	0.0%

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

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6450 EQUIPMENT MAINTENANCE	2,005	5,000	5,000	5,000	0	0.0%
6460 VEHICLE MAINTENANCE	192	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	2,194	5,000	5,000	5,000	0	0.0%
6530 EQUIPMENT PURCHASE	8,586	56,002	34,000	42,500	(13,502)	(24.1%)
OPERATING EXPENSES	235,894	535,658	465,634	452,926	(82,732)	(15.4%)
6130 ADMINISTRATIVE FEES	21,739	31,329	31,329	27,176	(4,154)	(13.3%)
NON OPERATING EXPENSES	21,739	31,329	31,329	27,176	(4,154)	(13.3%)
TOTAL APPROPRIATIONS	257,633	566,987	496,963	480,102	(86,885)	(15.3%)

KETCHIKAN GATEWAY BOROUGH
FY 2025
800-91-002 - SOUTH TONGASS WATER DISTRIBUT.

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	36,284	46,010	56,588	52,130	6,120	13.3%
5110 OVERTIME PAY	1,076	1,500	7,544	1,000	(500)	(33.3%)
5120 TEMPORARY PAY	480	10,400	10,400	0	(10,400)	(100.0%)
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	73	0	0	0	0	0.0%
5200 TAXES/BENEFITS	23,288	29,326	58,652	32,739	3,413	11.6%
5300 TRAVEL & TRAINING	7,238	1,500	1,500	1,500	0	0.0%
5400 UNIFORM ALLOWANCE	500	800	800	800	0	0.0%
6010 SUPPLIES	1,027	1,000	2,000	2,000	1,000	100.0%
6011 OPERATING SUPPLIES	16,267	10,000	34,000	20,000	10,000	100.0%
6030 PUBLISHING EXPENSE	0	200	200	200	0	0.0%
6060 RENTALS	424	1,000	1,000	1,000	0	0.0%
6070 POSTAGE EXPENSE	0	250	250	250	0	0.0%
6085 LICENSES/FEES/PERMITS	178	200	200	200	0	0.0%
6090 CONTRACTUAL SERVICES	5,140	91,000	35,000	96,000	5,000	5.5%
6091 WATER TESTING	964	338	338	338	0	0.0%
6100 INSURANCE	1,766	2,031	2,031	2,275	244	12.0%
6310 ELECTRICITY	3,861	3,000	3,000	3,000	0	0.0%
6330 TELEPHONE	806	1,560	1,560	1,560	0	0.0%
6331 LONG DISTANCE	28	50	50	50	0	0.0%
6430 BUILDING MAINTENANCE	1,453	1,000	1,000	46,000	45,000	4,500.0%
6441 ROAD MAINTENANCE	0	3,000	3,000	3,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	587	2,000	1,500	1,500	(500)	(25.0%)
6460 VEHICLE MAINTENANCE	318	5,000	5,500	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	1,262	3,000	2,000	2,000	(1,000)	(33.3%)
6525 SMALL EQUIPMENT PURCHASES	378	3,000	5,000	3,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	10,000	10,000	125,000	115,000	1,150.0%
6540 CAPITAL IMPROVEMENTS	0	65,782	0	0	(65,782)	(100.0%)
OPERATING EXPENSES	103,398	292,948	243,113	400,543	107,595	36.7%
6130 ADMINISTRATIVE FEES	11,637	17,577	17,577	24,033	6,456	36.7%
NON OPERATING EXPENSES	11,637	17,577	17,577	24,033	6,456	36.7%
TOTAL APPROPRIATIONS	115,035	310,525	260,690	424,575	114,050	36.7%

KETCHIKAN GATEWAY BOROUGH
FY 2025
800-91-002 - SOUTH TONGASS WATER DISTRIBUT.

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	36,284	46,010	56,588	52,130	6,120	13.3%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5110 OVERTIME PAY	1,076	1,500	7,544	1,000	(500)	(33.3%)

[Entity] - Budget Detail Desc.	Note	Total
[800-91-002] - Holiday rounds required by ADEC		1,000
Total		1,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5120 TEMPORARY PAY	480	10,400	10,400	0	(10,400)	(100.0%)
5160 CALL OUT PAY/DOUBLE TIME/STANDBY	73	0	0	0	0	0.0%
5200 TAXES/BENEFITS	23,288	29,326	58,652	32,739	3,413	11.6%
5300 TRAVEL & TRAINING	7,238	1,500	1,500	1,500	0	0.0%
5400 UNIFORM ALLOWANCE	500	800	800	800	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	1,027	1,000	2,000	2,000	1,000	100.0%

[Entity] - Budget Detail Desc.	Note	Total
[800-91-002] - PPE	Safety Supplies	2,000
Total		2,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6011 OPERATING SUPPLIES	16,267	10,000	34,000	20,000	10,000	100.0%
6030 PUBLISHING EXPENSE	0	200	200	200	0	0.0%
6060 RENTALS	424	1,000	1,000	1,000	0	0.0%
6070 POSTAGE EXPENSE	0	250	250	250	0	0.0%
6085 LICENSES/FEES/PERMITS	178	200	200	200	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	5,140	91,000	35,000	96,000	5,000	5.5%

[Entity] - Budget Detail Desc.	Note	Total
[800-91-002] - Distribution System	Emergency Repairs/reappropriated from FY24	10,000
[800-91-002] - Water System	Standby Source/Saxman Intertie/ reappropriated from FY24	56,000
[800-91-002] - PRV Repairs		30,000
Total		96,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6091 WATER TESTING	964	338	338	338	0	0.0%
6100 INSURANCE	1,766	2,031	2,031	2,275	244	12.0%
6310 ELECTRICITY	3,861	3,000	3,000	3,000	0	0.0%
6330 TELEPHONE	806	1,560	1,560	1,560	0	0.0%
6331 LONG DISTANCE	28	50	50	50	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6430 BUILDING MAINTENANCE	1,453	1,000	1,000	46,000	45,000	4,500.0%

[Entity] - Budget Detail Desc.	Note	Total
[800-91-002] - Roosevelt/Franklin Road Gate Installation	FY25 CIP	25,000
[800-91-002] - Utility Storage Upgrades	FY24 Carry Forward	20,000
[800-91-002] - Misc Repairs		1,000
Total		46,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6441 ROAD MAINTENANCE	0	3,000	3,000	3,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	587	2,000	1,500	1,500	(500)	(25.0%)
6460 VEHICLE MAINTENANCE	318	5,000	5,500	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	1,262	3,000	2,000	2,000	(1,000)	(33.3%)
6525 SMALL EQUIPMENT PURCHASES	378	3,000	5,000	3,000	0	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2025
800-91-002 - SOUTH TONGASS WATER DISTRIBUT.

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6530 EQUIPMENT PURCHASE	0	10,000	10,000	125,000	115,000	1,150.0%

[Entity] - Budget Detail Desc.	Note	Total
[800-91-002] - Equipment Replacement		10,000
[800-91-002] - Purchase of Flatbed - ReplacePA20	FY25 CIP (split 50/50 with WW)	42,500
[800-91-002] - Purchase of 1/2 Ton Pickup - Replacing PA30	FY25 CIP (split 50/50 with WW)	22,500
[800-91-002] - Cathodic Protection	FY25 CIP	50,000
Total		125,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6540 CAPITAL IMPROVEMENTS	0	65,782	0	0	(65,782)	(100.0%)
OPERATING EXPENSES	103,398	292,948	243,113	400,543	107,595	36.7%
6130 ADMINISTRATIVE FEES	11,637	17,577	17,577	24,033	6,456	36.7%
NON OPERATING EXPENSES	11,637	17,577	17,577	24,033	6,456	36.7%
TOTAL APPROPRIATIONS	115,035	310,525	260,690	424,575	114,050	36.7%

KETCHIKAN GATEWAY BOROUGH

FY 2025

805 - SOUTH TONGASS FIRE/EMS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	(66,347)	(66,347)	(66,347)	(95,037)	(28,690)	43.2%
4010 REAL PROPERTY TAXES	0	596,325	596,325	650,366	54,041	9.1%
4060 MOTOR VEHICLE TAXES	0	2,500	2,500	0	(2,500)	(100.0%)
TAXES	0	598,825	598,825	650,366	51,541	8.6%
4080 PENALTY & INTEREST - PROPERTY TAX	0	1,000	0	1,000	0	0.0%
PENALTY AND INTEREST	0	1,000	0	1,000	0	0.0%
4383 FROM OTHER GOVTS - NONGRANT	0	36,000	36,000	0	(36,000)	(100.0%)
REVENUE FROM OTHER GOVTS	0	36,000	36,000	0	(36,000)	(100.0%)
4305 INTEREST INCOME	0	3,200	3,500	25,000	21,800	681.2%
INVESTMENT INCOME	0	3,200	3,500	25,000	21,800	681.2%
4340 VENDOR COMMISSION FEES	0	75	15	0	(75)	(100.0%)
ANNUAL SERVICE AREA FEE	0	2,500	0	2,425	(75)	(3.0%)
4390 MISCELLANEOUS REVENUE	0	130,000	65,000	130,000	0	0.0%
4396 EMS REVENUE	0	300,000	92,000	115,000	(185,000)	(61.7%)
SERVICE FEES	0	432,575	157,015	247,425	(185,150)	(42.8%)
4440 TRANSFERS IN - CPV FUND	0	225,000	225,000	349,758	124,758	55.4%
4456 TRANSFERS IN - LOCAL EDUCATION FUND	0	38,400	38,400	38,400	0	0.0%
INTERFUND TRANSFERS	0	263,400	263,400	388,158	124,758	47.4%
TOTAL REVENUES	0	1,335,000	1,058,740	1,311,949	(23,051)	(1.7%)
5100 EMPLOYEE WAGES	0	359,570	327,000	449,260	89,690	24.9%
5110 OVERTIME PAY	0	11,500	20,000	16,000	4,500	39.1%
5120 TEMPORARY PAY	0	20,000	45,000	23,000	3,000	15.0%
5121 FIREFIGHTER FEES	0	40,000	25,000	45,000	5,000	12.5%
5200 TAXES/BENEFITS	0	312,094	192,000	405,169	93,075	29.8%
5300 TRAVEL & TRAINING	0	57,400	45,000	64,600	7,200	12.5%
5400 UNIFORM ALLOWANCE	0	9,000	2,500	8,900	(100)	(1.1%)
6010 SUPPLIES	0	3,900	4,900	3,900	0	0.0%
6011 OPERATING SUPPLIES	0	29,700	22,000	26,600	(3,100)	(10.4%)
6015 BOOKS & SOFTWARE	0	2,900	500	2,500	(400)	(13.8%)
6020 DUES & PUBLICATIONS	0	1,400	1,509	950	(450)	(32.1%)
6030 PUBLISHING EXPENSE	0	200	0	200	0	0.0%
6045 MEETING/TRAINING FOOD	0	700	500	700	0	0.0%
6070 POSTAGE EXPENSE	0	450	250	400	(50)	(11.1%)
6080 PROFESSIONAL SERVICES	0	170,000	88,914	120,000	(50,000)	(29.4%)
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	3,500	300	2,500	(1,000)	(28.6%)
6090 CONTRACTUAL SERVICES	0	59,900	57,800	62,965	3,065	5.1%
6100 INSURANCE	0	26,881	3,328	30,106	3,225	12.0%
6110 MEDICAL EXPENSE	0	5,000	1,000	5,000	0	0.0%
6310 ELECTRICITY	0	8,000	6,000	6,000	(2,000)	(25.0%)
6320 WATER	0	600	0	0	(600)	(100.0%)
6330 TELEPHONE	0	5,500	4,200	4,000	(1,500)	(27.3%)
6331 LONG DISTANCE	0	250	100	300	50	20.0%
6350 LANDFILL FEES	0	500	350	150	(350)	(70.0%)
6430 BUILDING MAINTENANCE	0	24,000	13,000	15,000	(9,000)	(37.5%)
6431 HEATING FUEL	0	2,500	7,000	4,500	2,000	80.0%
6450 EQUIPMENT MAINTENANCE	0	21,300	16,000	20,600	(700)	(3.3%)
6460 VEHICLE MAINTENANCE	0	16,500	5,000	14,000	(2,500)	(15.2%)
6461 VEHICLE FUEL & OIL	0	8,000	4,000	5,600	(2,400)	(30.0%)
6525 SMALL EQUIPMENT PURCHASES	0	145,200	77,000	133,200	(12,000)	(8.3%)
OPERATING EXPENSES	0	1,346,445	970,151	1,471,100	124,655	9.3%
6130 ADMINISTRATIVE FEES	0	80,787	80,787	88,266	7,479	9.3%
6140 DEBT SERVICE	0	589	35,340	16,209	15,620	2,652.0%
6610 TRANSFERS OUT - SEWER FEES	0	1,152	1,152	1,152	0	0.0%
6650 TRANSFERS OUT - RENT	0	0	0	9,196	9,196	0.0%
NON OPERATING EXPENSES	0	82,528	117,279	114,823	32,295	39.1%
TOTAL APPROPRIATIONS	0	1,428,972	1,087,430	1,585,923	156,950	11.0%
NET EXCESS REV OVER (UNDER) APP	0	(93,972)	(28,690)	(273,974)	(180,001)	191.5%
ENDING FUND BALANCE	(66,347)	(160,319)	(95,037)	(369,011)	(208,691)	130.2%

KETCHIKAN GATEWAY BOROUGH
FY 2025
805-90-000 - SOUTH TONGASS FIRE

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	0	70,881	97,000	89,179	18,298	25.8%
5110 OVERTIME PAY	0	3,500	20,000	6,000	2,500	71.4%
5120 TEMPORARY PAY	0	10,000	45,000	8,000	(2,000)	(20.0%)
5121 FIREFIGHTER FEES	0	5,000	25,000	10,000	5,000	100.0%
5200 TAXES/BENEFITS	0	57,942	184,000	75,049	17,107	29.5%
5300 TRAVEL & TRAINING	0	26,900	20,000	36,100	9,200	34.2%
5400 UNIFORM ALLOWANCE	0	2,500	2,500	2,400	(100)	(4.0%)
6010 SUPPLIES	0	2,500	2,500	2,500	0	0.0%
6011 OPERATING SUPPLIES	0	2,700	0	1,700	(1,000)	(37.0%)
6015 BOOKS & SOFTWARE	0	1,000	0	1,000	0	0.0%
6020 DUES & PUBLICATIONS	0	1,400	800	950	(450)	(32.1%)
6030 PUBLISHING EXPENSE	0	200	0	200	0	0.0%
6045 MEETING/TRAINING FOOD	0	200	0	200	0	0.0%
6070 POSTAGE EXPENSE	0	200	100	200	0	0.0%
6080 PROFESSIONAL SERVICES	0	160,000	80,914	50,000	(110,000)	(68.7%)
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	2,000	300	1,500	(500)	(25.0%)
6090 CONTRACTUAL SERVICES	0	10,100	8,000	12,065	1,965	19.5%
6100 INSURANCE	0	23,553	0	26,379	2,826	12.0%
6110 MEDICAL EXPENSE	0	2,000	1,000	2,000	0	0.0%
6310 ELECTRICITY	0	4,000	6,000	6,000	2,000	50.0%
6320 WATER	0	300	0	0	(300)	(100.0%)
6330 TELEPHONE	0	2,750	4,000	4,000	1,250	45.5%
6331 LONG DISTANCE	0	125	100	50	(75)	(60.0%)
6350 LANDFILL FEES	0	250	150	150	(100)	(40.0%)
6430 BUILDING MAINTENANCE	0	18,000	10,000	8,500	(9,500)	(52.8%)
6431 HEATING FUEL	0	0	3,000	2,000	2,000	0.0%
6450 EQUIPMENT MAINTENANCE	0	19,300	15,000	18,100	(1,200)	(6.2%)
6460 VEHICLE MAINTENANCE	0	12,000	2,500	8,000	(4,000)	(33.3%)
6461 VEHICLE FUEL & OIL	0	2,500	2,500	2,600	100	4.0%
6525 SMALL EQUIPMENT PURCHASES	0	94,200	62,000	79,200	(15,000)	(15.9%)
OPERATING EXPENSES	0	536,001	592,364	454,022	(81,980)	(15.3%)
6130 ADMINISTRATIVE FEES	0	32,160	32,160	27,241	(4,919)	(15.3%)
6140 DEBT SERVICE	0	589	35,340	16,209	15,620	2,652.0%
6610 TRANSFERS OUT - SEWER FEES	0	1,152	1,152	1,152	0	0.0%
6650 TRANSFERS OUT - RENT	0	0	0	9,196	9,196	0.0%
NON OPERATING EXPENSES	0	33,901	68,652	53,798	19,897	58.7%
TOTAL APPROPRIATIONS	0	569,902	661,016	507,820	(62,082)	(10.9%)

KETCHIKAN GATEWAY BOROUGH
FY 2025
805-90-000 - SOUTH TONGASS FIRE

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	0	70,881	97,000	89,179	18,298	25.8%
5110 OVERTIME PAY	0	3,500	20,000	6,000	2,500	71.4%
5120 TEMPORARY PAY	0	10,000	45,000	8,000	(2,000)	(20.0%)
5121 FIREFIGHTER FEES	0	5,000	25,000	10,000	5,000	100.0%
5200 TAXES/BENEFITS	0	57,942	184,000	75,049	17,107	29.5%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5300 TRAVEL & TRAINING	0	26,900	20,000	36,100	9,200	34.2%

[Entity] - Budget Detail Desc.	Note	Total
[805-90-000] - IAFC Conference		3,900
[805-90-000] - FF1 class		12,000
[805-90-000] - IAFC Western chiefs Conference		3,800
[805-90-000] - AFCA Leadership Summit		2,500
[805-90-000] - AFCA Conference		2,900
[805-90-000] - AK Fire and Arson conference		2,800
[805-90-000] - NFA		1,200
[805-90-000] - Unannounced classes		7,000
Total		36,100

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5400 UNIFORM ALLOWANCE	0	2,500	2,500	2,400	(100)	(4.0%)
6010 SUPPLIES	0	2,500	2,500	2,500	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6011 OPERATING SUPPLIES	0	2,700	0	1,700	(1,000)	(37.0%)

[Entity] - Budget Detail Desc.	Note	Total
[805-90-000] - Janitorial supplies		500
[805-90-000] - Coffee and cocoa		700
[805-90-000] - rehab supplies		500
Total		1,700

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6015 BOOKS & SOFTWARE	0	1,000	0	1,000	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6020 DUES & PUBLICATIONS	0	1,400	800	950	(450)	(32.1%)

[Entity] - Budget Detail Desc.	Note	Total
[805-90-000] - IAAI		300
[805-90-000] - AFCA		300
[805-90-000] - IAFC		350
Total		950

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6030 PUBLISHING EXPENSE	0	200	0	200	0	0.0%
6045 MEETING/TRAINING FOOD	0	200	0	200	0	0.0%
6070 POSTAGE EXPENSE	0	200	100	200	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6080 PROFESSIONAL SERVICES	0	160,000	80,914	50,000	(110,000)	(68.7%)

[Entity] - Budget Detail Desc.	Note	Total
[805-90-000] - Concrete slab Stabilization		10,000
[805-90-000] - Fire Station Expansion	FY24 Carry Forward	40,000
Total		50,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	2,000	300	1,500	(500)	(25.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2025
805-90-000 - SOUTH TONGASS FIRE

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	0	10,100	8,000	12,065	1,965	19.5%

[Entity] - Budget Detail Desc.	Note	Total
[805-90-000] - AK waste Management		2,500
[805-90-000] - Janitorial		2,865
[805-90-000] - Dispatch fees		5,000
[805-90-000] - Alarm monitoring		1,000
[805-90-000] - EPR reporting		500
[805-90-000] - I Am Responding		200
Total		12,065

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6100 INSURANCE	0	23,553	0	26,379	2,826	12.0%
6110 MEDICAL EXPENSE	0	2,000	1,000	2,000	0	0.0%
6310 ELECTRICITY	0	4,000	6,000	6,000	2,000	50.0%
6320 WATER	0	300	0	0	(300)	(100.0%)
6330 TELEPHONE	0	2,750	4,000	4,000	1,250	45.5%
6331 LONG DISTANCE	0	125	100	50	(75)	(60.0%)
6350 LANDFILL FEES	0	250	150	150	(100)	(40.0%)

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6430 BUILDING MAINTENANCE	0	18,000	10,000	8,500	(9,500)	(52.8%)

[Entity] - Budget Detail Desc.	Note	Total
[805-90-000] - General Maintenance		3,000
[805-90-000] - Station signs		2,000
[805-90-000] - Equipment Rental		1,000
[805-90-000] - Overhead door repair		1,500
[805-90-000] - Painting upkeep		1,000
Total		8,500

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6431 HEATING FUEL	0	0	3,000	2,000	2,000	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6450 EQUIPMENT MAINTENANCE	0	19,300	15,000	18,100	(1,200)	(6.2%)

[Entity] - Budget Detail Desc.	Note	Total
[805-90-000] - Compressor service		3,600
[805-90-000] - Hydrostatic testing of SCBA bottles		4,000
[805-90-000] - radio and pager maintenance		2,000
[805-90-000] - SCBA flow test		3,600
[805-90-000] - Small equipment repair		1,500
[805-90-000] - Air testing compressors		2,600
[805-90-000] - Fire Extinguisher service		800
Total		18,100

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6460 VEHICLE MAINTENANCE	0	12,000	2,500	8,000	(4,000)	(33.3%)
6461 VEHICLE FUEL & OIL	0	2,500	2,500	2,600	100	4.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6525 SMALL EQUIPMENT PURCHASES	0	94,200	62,000	79,200	(15,000)	(15.9%)

[Entity] - Budget Detail Desc.	Note	Total
[805-90-000] - Bunker gear replacement 10 sets		33,000
[805-90-000] - Helmet replacement		2,000
[805-90-000] - Flash hoods		1,200
[805-90-000] - NFPA structural gloves		1,500
[805-90-000] - Hydrant adaptors		10,000
[805-90-000] - Nozzle replacement		4,500
[805-90-000] - Bunker boots		4,000
[805-90-000] - Misc Equipment		8,000
[805-90-000] - Hose replacement		15,000
Total		79,200

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 805-90-000 - SOUTH TONGASS FIRE

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	0	536,001	592,364	454,022	(81,980)	(15.3%)
6130 ADMINISTRATIVE FEES	0	32,160	32,160	27,241	(4,919)	(15.3%)
6140 DEBT SERVICE	0	589	35,340	16,209	15,620	2,652.0%
6610 TRANSFERS OUT - SEWER FEES	0	1,152	1,152	1,152	0	0.0%
6650 TRANSFERS OUT - RENT	0	0	0	9,196	9,196	0.0%
NON OPERATING EXPENSES	0	33,901	68,652	53,798	19,897	58.7%
TOTAL APPROPRIATIONS	0	569,902	661,016	507,820	(62,082)	(10.9%)

KETCHIKAN GATEWAY BOROUGH

FY 2025

805-90-005 - SOUTH TONGASS EMS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	0	288,689	230,000	360,081	71,392	24.7%
5110 OVERTIME PAY	0	8,000	0	10,000	2,000	25.0%
5120 TEMPORARY PAY	0	10,000	0	15,000	5,000	50.0%
5121 FIREFIGHTER FEES	0	35,000	0	35,000	0	0.0%
5200 TAXES/BENEFITS	0	254,152	8,000	330,120	75,968	29.9%
5300 TRAVEL & TRAINING	0	30,500	25,000	28,500	(2,000)	(6.6%)
5400 UNIFORM ALLOWANCE	0	6,500	0	6,500	0	0.0%
6010 SUPPLIES	0	1,400	2,400	1,400	0	0.0%
6011 OPERATING SUPPLIES	0	27,000	22,000	24,900	(2,100)	(7.8%)
6015 BOOKS & SOFTWARE	0	1,900	500	1,500	(400)	(21.1%)
6020 DUES & PUBLICATIONS	0	0	709	0	0	0.0%
6045 MEETING/TRAINING FOOD	0	500	500	500	0	0.0%
6070 POSTAGE EXPENSE	0	250	150	200	(50)	(20.0%)
6080 PROFESSIONAL SERVICES	0	10,000	8,000	70,000	60,000	600.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	1,500	0	1,000	(500)	(33.3%)
6090 CONTRACTUAL SERVICES	0	49,800	49,800	50,900	1,100	2.2%
6100 INSURANCE	0	3,328	3,328	3,727	399	12.0%
6110 MEDICAL EXPENSE	0	3,000	0	3,000	0	0.0%
6310 ELECTRICITY	0	4,000	0	0	(4,000)	(100.0%)
6320 WATER	0	300	0	0	(300)	(100.0%)
6330 TELEPHONE	0	2,750	200	0	(2,750)	(100.0%)
6331 LONG DISTANCE	0	125	0	250	125	100.0%
6350 LANDFILL FEES	0	250	200	0	(250)	(100.0%)
6430 BUILDING MAINTENANCE	0	6,000	3,000	6,500	500	8.3%
6431 HEATING FUEL	0	2,500	4,000	2,500	0	0.0%
6450 EQUIPMENT MAINTENANCE	0	2,000	1,000	2,500	500	25.0%
6460 VEHICLE MAINTENANCE	0	4,500	2,500	6,000	1,500	33.3%
6461 VEHICLE FUEL & OIL	0	5,500	1,500	3,000	(2,500)	(45.5%)
6525 SMALL EQUIPMENT PURCHASES	0	51,000	15,000	54,000	3,000	5.9%
OPERATING EXPENSES	0	810,443	377,787	1,017,078	206,635	25.5%
6130 ADMINISTRATIVE FEES	0	48,627	48,627	61,025	12,398	25.5%
NON OPERATING EXPENSES	0	48,627	48,627	61,025	12,398	25.5%
TOTAL APPROPRIATIONS	0	859,070	426,414	1,078,103	219,033	25.5%

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 805-90-005 - SOUTH TONGASS EMS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	0	288,689	230,000	360,081	71,392	24.7%
5110 OVERTIME PAY	0	8,000	0	10,000	2,000	25.0%
5120 TEMPORARY PAY	0	10,000	0	15,000	5,000	50.0%
5121 FIREFIGHTER FEES	0	35,000	0	35,000	0	0.0%
5200 TAXES/BENEFITS	0	254,152	8,000	330,120	75,968	29.9%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5300 TRAVEL & TRAINING	0	30,500	25,000	28,500	(2,000)	(6.6%)

[Entity] - Budget Detail Desc.	Note	Total
[805-90-005] - AEMT		10,000
[805-90-005] - EMTB		10,000
[805-90-005] - SEREMS Conference		3,000
[805-90-005] - certifications		1,500
[805-90-005] - Technical Rescue		4,000
Total		28,500

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5400 UNIFORM ALLOWANCE	0	6,500	0	6,500	0	0.0%
6010 SUPPLIES	0	1,400	2,400	1,400	0	0.0%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6011 OPERATING SUPPLIES	0	27,000	22,000	24,900	(2,100)	(7.8%)

[Entity] - Budget Detail Desc.	Note	Total
[805-90-005] - ICE MELT		3,500
[805-90-005] - Ambulance supplies		20,000
[805-90-005] - Cleaning and Janitorial		1,400
Total		24,900

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6015 BOOKS & SOFTWARE	0	1,900	500	1,500	(400)	(21.1%)
6020 DUES & PUBLICATIONS	0	0	709	0	0	0.0%
6045 MEETING/TRAINING FOOD	0	500	500	500	0	0.0%
6070 POSTAGE EXPENSE	0	250	150	200	(50)	(20.0%)

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6080 PROFESSIONAL SERVICES	0	10,000	8,000	70,000	60,000	600.0%

[Entity] - Budget Detail Desc.	Note	Total
[805-90-005] - Dr. Livengood	Medical oversight	10,000
[805-90-005] - Concrete slab stabilization		60,000
Total		70,000

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	1,500	0	1,000	(500)	(33.3%)

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	0	49,800	49,800	50,900	1,100	2.2%

[Entity] - Budget Detail Desc.	Note	Total
[805-90-005] - Systems Design		6,600
[805-90-005] - Alaska Waste Management		3,000
[805-90-005] - Dispatch fees		35,000
[805-90-005] - EPR reporting system		3,800
[805-90-005] - I Am Responding		2,500
Total		50,900

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6100 INSURANCE	0	3,328	3,328	3,727	399	12.0%
6110 MEDICAL EXPENSE	0	3,000	0	3,000	0	0.0%
6310 ELECTRICITY	0	4,000	0	0	(4,000)	(100.0%)
6320 WATER	0	300	0	0	(300)	(100.0%)
6330 TELEPHONE	0	2,750	200	0	(2,750)	(100.0%)
6331 LONG DISTANCE	0	125	0	250	125	100.0%
6350 LANDFILL FEES	0	250	200	0	(250)	(100.0%)

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 805-90-005 - SOUTH TONGASS EMS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6430 BUILDING MAINTENANCE	0	6,000	3,000	6,500	500	8.3%
[Entity] - Budget Detail Desc.	Note					
	Total					
[805-90-005] - General Maintenance	4,500					
[805-90-005] - Overhead Door maintenance	2,000					
Total	6,500					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6431 HEATING FUEL	0	2,500	4,000	2,500	0	0.0%
6450 EQUIPMENT MAINTENANCE	0	2,000	1,000	2,500	500	25.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6460 VEHICLE MAINTENANCE	0	4,500	2,500	6,000	1,500	33.3%
[Entity] - Budget Detail Desc.	Note					
	Total					
[805-90-005] - General Maintenance	4,000					
[805-90-005] - Tools	2,000					
Total	6,000					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6461 VEHICLE FUEL & OIL	0	5,500	1,500	3,000	(2,500)	(45.5%)
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6525 SMALL EQUIPMENT PURCHASES	0	51,000	15,000	54,000	3,000	5.9%
[Entity] - Budget Detail Desc.	Note					
	Total					
[805-90-005] - Extrication Combi tool	15,000					
[805-90-005] - EMS simulator manikin	28,000					
[805-90-005] - Misc Equipment	3,000					
[805-90-005] - Panasonic Tablet W hotspot	5,000					
[805-90-005] - Liter	3,000					
Total	54,000					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	0	810,443	377,787	1,017,078	206,635	25.5%
6130 ADMINISTRATIVE FEES	0	48,627	48,627	61,025	12,398	25.5%
NON OPERATING EXPENSES	0	48,627	48,627	61,025	12,398	25.5%
TOTAL APPROPRIATIONS	0	859,070	426,414	1,078,103	219,033	25.5%

OTHER SERVICE AREAS

FY 2025

KETCHIKAN GATEWAY BOROUGH

FY 2025

810 - LORING SERVICE AREA

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	58,926	60,702	60,702	63,313	2,611	4.3%
4080 PENALTY & INTEREST - PROPERTY TAX	91	75	140	268	193	257.3%
PENALTY AND INTEREST	91	75	140	268	193	257.3%
4305 INTEREST INCOME	866	250	1,300	500	250	100.0%
INVESTMENT INCOME	866	250	1,300	500	250	100.0%
ANNUAL SERVICE AREA FEE						
4395 ANNUAL SERVICE AREA FEES	2,782	3,000	3,000	3,000	0	0.0%
SERVICE FEES	2,782	3,000	3,000	3,000	0	0.0%
TOTAL REVENUES	3,739	3,325	4,440	3,768	443	13.3%
6100 INSURANCE	1,054	1,212	1,156	1,357	145	12.0%
6410 DOCK MAINTENANCE	798	10,000	0	10,000	0	0.0%
OPERATING EXPENSES	1,852	11,212	1,156	11,357	145	1.3%
6130 ADMINISTRATIVE FEES	111	673	673	681	9	1.3%
NON OPERATING EXPENSES	111	673	673	681	9	1.3%
TOTAL APPROPRIATIONS	1,963	11,885	1,829	12,038	154	1.3%
NET EXCESS REV OVER (UNDER) APP	1,776	(8,560)	2,611	(8,270)	289	(3.4%)
ENDING FUND BALANCE	60,702	52,142	63,313	55,043	2,900	5.6%

KETCHIKAN GATEWAY BOROUGH
FY 2025
820 - OLD DAIRY ROAD SERVICE AREA

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	31,081	40,241	40,241	44,116	3,875	9.6%
4010 REAL PROPERTY TAXES	19,050	19,185	19,185	20,196	1,011	5.3%
4060 MOTOR VEHICLE TAXES	75	50	50	50	0	0.0%
TAXES	19,124	19,235	19,235	20,246	1,011	5.3%
4305 INTEREST INCOME	1,907	400	1,142	1,142	742	185.5%
INVESTMENT INCOME	1,907	400	1,142	1,142	742	185.5%
ANNUAL SERVICE AREA FEE						
TOTAL REVENUES	21,031	19,635	20,377	21,388	1,753	8.9%
6090 CONTRACTUAL SERVICES	8,589	9,000	9,000	9,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	28	486	486	517	31	6.4%
6441 ROAD MAINTENANCE	0	3,500	3,500	3,500	0	0.0%
OPERATING EXPENSES	8,617	12,986	12,986	13,017	31	0.2%
6130 ADMINISTRATIVE FEES	517	779	779	781	2	0.2%
6140 DEBT SERVICE	2,738	2,737	2,737	2,737	0	0.0%
NON OPERATING EXPENSES	3,255	3,516	3,516	3,518	2	0.1%
TOTAL APPROPRIATIONS	11,872	16,502	16,502	16,535	33	0.2%
NET EXCESS REV OVER (UNDER) APP	9,160	3,133	3,875	4,853	1,720	54.9%
ENDING FUND BALANCE	40,241	43,374	44,116	48,969	5,595	12.9%

KETCHIKAN GATEWAY BOROUGH

FY 2025

830 - WATERFALL SERVICE AREA

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	40,688	39,575	39,575	39,862	287	0.7%
4080 PENALTY & INTEREST - PROPERTY TAX	755	250	638	638	388	155.2%
PENALTY AND INTEREST	755	250	638	638	388	155.2%
4305 INTEREST INCOME	647	125	412	412	287	229.6%
INVESTMENT INCOME	647	125	412	412	287	229.6%
4369 ROAD FEES	38,171	37,125	37,125	37,125	0	0.0%
ANNUAL SERVICE AREA FEE						
SERVICE FEES	38,171	37,125	37,125	37,125	0	0.0%
TOTAL REVENUES	39,574	37,500	38,175	38,175	675	1.8%
6090 CONTRACTUAL SERVICES	30,040	25,000	25,000	25,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	698	743	743	789	46	6.2%
6441 ROAD MAINTENANCE	7,888	10,000	10,000	10,000	0	0.0%
OPERATING EXPENSES	38,626	35,743	35,743	35,789	46	0.1%
6130 ADMINISTRATIVE FEES	2,060	2,145	2,145	2,147	3	0.1%
NON OPERATING EXPENSES	2,060	2,145	2,145	2,147	3	0.1%
TOTAL APPROPRIATIONS	40,686	37,888	37,888	37,936	49	0.1%
NET EXCESS REV OVER (UNDER) APP	(1,113)	(388)	287	239	626	(161.6%)
ENDING FUND BALANCE	39,575	39,187	39,862	40,101	913	2.3%

KETCHIKAN GATEWAY BOROUGH

FY 2025

840 - MUD BIGHT SERVICE AREA

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	8,126	4,323	4,323	3,254	(1,069)	(24.7%)
4080 PENALTY & INTEREST - PROPERTY TAX	324	150	600	150	0	0.0%
PENALTY AND INTEREST	324	150	600	150	0	0.0%
4305 INTEREST INCOME	154	75	550	500	425	566.7%
INVESTMENT INCOME	154	75	550	500	425	566.7%
ANNUAL SERVICE AREA FEE						
4395 ANNUAL SERVICE AREA FEES	24,861	30,322	30,322	32,142	1,820	6.0%
SERVICE FEES	24,861	30,322	30,322	32,142	1,820	6.0%
TOTAL REVENUES	25,339	30,547	31,472	32,792	2,245	7.3%
6070 POSTAGE EXPENSE	203	0	232	262	262	0.0%
6090 CONTRACTUAL SERVICES	27,289	20,000	20,000	20,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	0	480	480	510	30	6.3%
6441 ROAD MAINTENANCE	0	10,000	10,000	10,000	0	0.0%
OPERATING EXPENSES	27,492	30,480	30,712	30,772	292	1.0%
6130 ADMINISTRATIVE FEES	1,650	1,829	1,829	1,846	18	1.0%
NON OPERATING EXPENSES	1,650	1,829	1,829	1,846	18	1.0%
TOTAL APPROPRIATIONS	29,142	32,309	32,541	32,618	310	1.0%
NET EXCESS REV OVER (UNDER) APP	(3,803)	(1,762)	(1,069)	174	1,935	(109.9%)
ENDING FUND BALANCE	4,323	2,561	3,254	3,428	866	33.8%

KETCHIKAN GATEWAY BOROUGH

FY 2025

850 - NICHOLS VIEW SERVICE AREA

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	3,034	2,534	2,534	2,034	(500)	(19.7%)
ANNUAL SERVICE AREA FEE						
6130 ADMINISTRATIVE FEES	500	500	500	0	(500)	(100.0%)
NON OPERATING EXPENSES	500	500	500	0	(500)	(100.0%)
TOTAL APPROPRIATIONS	500	500	500	0	(500)	(100.0%)
NET EXCESS REV OVER (UNDER) APP	(500)	(500)	(500)	0	500	(100.0%)
ENDING FUND BALANCE	2,534	2,034	2,034	2,034	0	0.0%

KETCHIKAN GATEWAY BOROUGH

FY 2025

860 - FOREST PARK SERVICE AREA

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	49,917	79,733	79,733	83,723	3,990	5.0%
4010 REAL PROPERTY TAXES	80,503	83,755	83,306	90,239	6,484	7.7%
4060 MOTOR VEHICLE TAXES	663	500	500	500	0	0.0%
TAXES	81,166	84,255	83,806	90,739	6,484	7.7%
4305 INTEREST INCOME	1,330	500	2,500	852	352	70.4%
INVESTMENT INCOME	1,330	500	2,500	852	352	70.4%
ANNUAL SERVICE AREA FEE						
TOTAL REVENUES	82,496	84,755	86,306	91,591	6,836	8.1%
6070 POSTAGE EXPENSE	0	0	204	204	204	0.0%
6090 CONTRACTUAL SERVICES	40,272	40,000	40,000	40,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	7,026	6,836	5,922	6,290	(546)	(8.0%)
6441 ROAD MAINTENANCE	2,400	25,000	31,880	25,000	0	0.0%
OPERATING EXPENSES	49,698	71,836	78,006	71,494	(342)	(0.5%)
6130 ADMINISTRATIVE FEES	2,982	4,310	4,310	4,290	(21)	(0.5%)
NON OPERATING EXPENSES	2,982	4,310	4,310	4,290	(21)	(0.5%)
TOTAL APPROPRIATIONS	52,680	76,146	82,316	75,784	(363)	(0.5%)
NET EXCESS REV OVER (UNDER) APP	29,816	8,609	3,990	15,807	7,199	83.6%
ENDING FUND BALANCE	79,733	88,342	83,723	99,530	11,189	12.7%

KETCHIKAN GATEWAY BOROUGH

FY 2025

870 - GOLD NUGGET SERVICE AREA

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	47,506	43,311	43,311	28,446	(14,865)	(34.3%)
4080 PENALTY & INTEREST - PROPERTY TAX	63	0	55	96	96	0.0%
PENALTY AND INTEREST	63	0	55	96	96	0.0%
4305 INTEREST INCOME	662	250	1,000	388	138	55.2%
INVESTMENT INCOME	662	250	1,000	388	138	55.2%
4369 ROAD FEES	12,000	12,000	18,000	24,000	12,000	100.0%
ANNUAL SERVICE AREA FEE						
SERVICE FEES	12,000	12,000	18,000	24,000	12,000	100.0%
TOTAL REVENUES	12,725	12,250	19,055	24,484	12,234	99.9%
6090 CONTRACTUAL SERVICES	15,962	17,000	17,000	17,000	0	0.0%
6441 ROAD MAINTENANCE	0	15,000	15,000	15,000	0	0.0%
OPERATING EXPENSES	15,962	32,000	32,000	32,000	0	0.0%
6130 ADMINISTRATIVE FEES	958	1,920	1,920	1,920	0	0.0%
NON OPERATING EXPENSES	958	1,920	1,920	1,920	0	0.0%
TOTAL APPROPRIATIONS	16,920	33,920	33,920	33,920	0	0.0%
NET EXCESS REV OVER (UNDER) APP	(4,195)	(21,670)	(14,865)	(9,436)	12,234	(56.5%)
ENDING FUND BALANCE	43,311	21,641	28,446	19,010	(2,631)	(12.2%)

KETCHIKAN GATEWAY BOROUGH

FY 2025

885 - HOMESTEAD SERVICE AREA

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	157,279	154,782	154,782	164,459	9,677	6.3%
4080 PENALTY & INTEREST - PROPERTY TAX	50	0	32	32	32	0.0%
PENALTY AND INTEREST	50	0	32	32	32	0.0%
4305 INTEREST INCOME	2,346	500	3,000	1,306	806	161.2%
INVESTMENT INCOME	2,346	500	3,000	1,306	806	161.2%
4369 ROAD FEES	9,790	9,460	11,000	9,568	108	1.1%
ANNUAL SERVICE AREA FEE						
SERVICE FEES	9,790	9,460	11,000	9,568	108	1.1%
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%
INTERFUND TRANSFERS	23,352	23,352	23,352	23,352	0	0.0%
TOTAL REVENUES	35,537	33,312	37,384	34,258	946	2.8%
6090 CONTRACTUAL SERVICES	23,390	15,000	15,000	15,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	1,281	1,139	1,139	1,210	71	6.2%
6441 ROAD MAINTENANCE	11,211	10,000	10,000	10,000	0	0.0%
OPERATING EXPENSES	35,882	26,139	26,139	26,210	71	0.3%
6130 ADMINISTRATIVE FEES	2,153	1,568	1,568	1,573	4	0.3%
NON OPERATING EXPENSES	2,153	1,568	1,568	1,573	4	0.3%
TOTAL APPROPRIATIONS	38,035	27,707	27,707	27,783	75	0.3%
NET EXCESS REV OVER (UNDER) APP	(2,497)	5,605	9,677	6,475	871	15.5%
ENDING FUND BALANCE	154,782	160,387	164,459	170,934	10,548	6.6%

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 885 - HOMESTEAD SERVICE AREA

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	157,279	154,782	154,782	164,459	9,677	6.3%
4080 PENALTY & INTEREST - PROPERTY TAX	50	0	32	32	32	0.0%
PENALTY AND INTEREST	50	0	32	32	32	0.0%
4305 INTEREST INCOME	2,346	500	3,000	1,306	806	161.2%
INVESTMENT INCOME	2,346	500	3,000	1,306	806	161.2%
4369 ROAD FEES	9,790	9,460	11,000	9,568	108	1.1%
ANNUAL SERVICE AREA FEE						
SERVICE FEES	9,790	9,460	11,000	9,568	108	1.1%
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%
INTERFUND TRANSFERS	23,352	23,352	23,352	23,352	0	0.0%
TOTAL REVENUES	35,537	33,312	37,384	34,258	946	2.8%
6090 CONTRACTUAL SERVICES	23,390	15,000	15,000	15,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	1,281	1,139	1,139	1,210	71	6.2%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6441 ROAD MAINTENANCE	11,211	10,000	10,000	10,000	0	0.0%
[Entity] - Budget Detail Desc.	Note					Total
[885-90-000] - Routine Road Maintenance						10,000
Total						10,000
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	35,882	26,139	26,139	26,210	71	0.3%
6130 ADMINISTRATIVE FEES	2,153	1,568	1,568	1,573	4	0.3%
NON OPERATING EXPENSES	2,153	1,568	1,568	1,573	4	0.3%
TOTAL APPROPRIATIONS	38,035	27,707	27,707	27,783	75	0.3%
NET EXCESS REV OVER (UNDER) APP	(2,497)	5,605	9,677	6,475	871	15.5%
ENDING FUND BALANCE	154,782	160,387	164,459	170,934	10,548	6.6%

NORTH TONGASS FIRE DISTRICT

FY 2025

KETCHIKAN GATEWAY BOROUGH
FY 2025
890 - NORTH TONGASS FIRE DISTRICT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
BEGINNING FUND BALANCE	1,833,784	2,104,682	2,104,682	2,188,376	83,694	4.0%
4010 REAL PROPERTY TAXES	792,308	839,414	842,388	921,453	82,039	9.8%
4060 MOTOR VEHICLE TAXES	4,503	2,600	2,500	2,600	0	0.0%
TAXES	796,811	842,014	844,888	924,053	82,039	9.7%
4080 PENALTY & INTEREST - PROPERTY TAX	1,382	2,000	1,900	2,000	0	0.0%
PENALTY AND INTEREST	1,382	2,000	1,900	2,000	0	0.0%
4221 PERS ON BEHALF PAYMENTS	9,228	9,772	0	9,772	0	0.0%
REVENUE FROM OTHER GOVTS	9,228	9,772	0	9,772	0	0.0%
4305 INTEREST INCOME	33,286	5,000	42,000	10,000	5,000	100.0%
INVESTMENT INCOME	33,286	5,000	42,000	10,000	5,000	100.0%
ANNUAL SERVICE AREA FEE						
4395 ANNUAL SERVICE AREA FEES	126,680	134,400	127,800	134,400	0	0.0%
4396 EMS REVENUE	160,165	110,000	96,000	120,000	10,000	9.1%
4400 SEMT FEES	113,265	114,000	138,923	200,000	86,000	75.4%
SERVICE FEES	400,110	358,400	362,723	454,400	96,000	26.8%
4440 TRANSFERS IN - CPV FUND	225,000	661,070	661,070	711,070	50,000	7.6%
4456 TRANSFERS IN - LOCAL EDUCATION FUND	20,400	20,400	20,400	20,400	0	0.0%
INTERFUND TRANSFERS	245,400	681,470	681,470	731,470	50,000	7.3%
TOTAL REVENUES	1,486,218	1,898,656	1,932,981	2,131,695	233,039	12.3%
5100 EMPLOYEE WAGES	311,454	354,985	331,900	510,014	155,029	43.7%
5110 OVERTIME PAY	38,282	30,546	20,700	9,500	(21,046)	(68.9%)
5120 TEMPORARY PAY	44,843	432,170	60,000	6,000	(426,170)	(98.6%)
5121 FIREFIGHTER FEES	18,023	55,000	14,500	53,680	(1,320)	(2.4%)
5200 TAXES/BENEFITS	250,853	271,327	291,500	431,882	160,556	59.2%
5300 TRAVEL & TRAINING	40,486	91,900	36,000	99,800	7,900	8.6%
5400 UNIFORM ALLOWANCE	4,659	16,310	5,300	31,296	14,986	91.9%
6010 SUPPLIES	2,400	5,200	12,200	7,900	2,700	51.9%
6011 OPERATING SUPPLIES	27,118	36,000	23,500	32,900	(3,100)	(8.6%)
6015 BOOKS & SOFTWARE	9,687	16,184	11,000	15,750	(434)	(2.7%)
6020 DUES & PUBLICATIONS	575	500	0	675	175	35.0%
6030 PUBLISHING EXPENSE	0	500	0	1,000	500	100.0%
6040 COMMUNITY PROMOTION	1,360	6,600	3,000	14,000	7,400	112.1%
6045 MEETING/TRAINING FOOD	277	800	0	400	(400)	(50.0%)
6060 RENTALS	0	4,000	3,000	7,000	3,000	75.0%
6070 POSTAGE EXPENSE	1,254	1,600	700	750	(850)	(53.1%)
6080 PROFESSIONAL SERVICES	15,412	635	36,003	17,596	16,961	2,671.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	2,159	3,300	2,000	2,700	(600)	(18.2%)
6090 CONTRACTUAL SERVICES	76,539	74,185	64,000	85,325	11,140	15.0%
6100 INSURANCE	20,253	23,291	28,976	26,086	2,795	12.0%
6110 MEDICAL EXPENSE	459	1,825	2,900	4,550	2,725	149.3%
6310 ELECTRICITY	11,169	10,400	10,900	12,480	2,080	20.0%
6312 ELECTRICITY - STREET LIGHTS	0	336	336	96	(240)	(71.4%)
6330 TELEPHONE	7,876	9,258	10,600	7,500	(1,758)	(19.0%)
6331 LONG DISTANCE	47	75	53	600	525	700.0%
6340 SEWER	0	352	464	464	112	31.8%
6350 LANDFILL FEES	223	500	375	540	40	8.0%
6430 BUILDING MAINTENANCE	12,968	82,800	47,984	40,000	(42,800)	(51.7%)
6431 HEATING FUEL	19,200	25,186	21,000	20,966	(4,220)	(16.8%)
6450 EQUIPMENT MAINTENANCE	13,410	12,400	16,100	15,600	3,200	25.8%
6460 VEHICLE MAINTENANCE	24,096	29,200	26,000	34,106	4,906	16.8%
6461 VEHICLE FUEL & OIL	10,743	10,790	16,443	19,800	9,010	83.5%
6525 SMALL EQUIPMENT PURCHASES	35,164	42,800	63,574	144,075	101,275	236.6%
6530 EQUIPMENT PURCHASE	129,298	142,000	580,237	773,800	631,800	444.9%
6540 CAPITAL IMPROVEMENTS	0	466,000	0	100,000	(366,000)	(78.5%)
OPERATING EXPENSES	1,130,286	2,258,955	1,741,245	2,528,831	269,876	11.9%
6130 ADMINISTRATIVE FEES	84,569	107,577	107,578	145,730	38,153	35.5%
6610 TRANSFERS OUT - SEWER FEES	464	464	464	352	(112)	(24.1%)
NON OPERATING EXPENSES	85,033	108,041	108,042	146,082	38,041	35.2%
TOTAL APPROPRIATIONS	1,215,319	2,366,996	1,849,287	2,674,913	307,917	13.0%
NET EXCESS REV OVER (UNDER) APP	270,898	(468,340)	83,694	(543,218)	(74,878)	16.0%
ENDING FUND BALANCE	2,104,682	1,636,342	2,188,376	1,645,158	8,816	0.5%

KETCHIKAN GATEWAY BOROUGH

FY 2025

890-90-000 - NORTH TONGASS FIRE DISTRICT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	281,427	63,897	121,400	143,774	79,877	125.0%
5110 OVERTIME PAY	23,489	30,546	20,700	9,500	(21,046)	(68.9%)
5120 TEMPORARY PAY	21,336	432,170	60,000	6,000	(426,170)	(98.6%)
5121 FIREFIGHTER FEES	18,023	55,000	14,500	53,680	(1,320)	(2.4%)
5200 TAXES/BENEFITS	217,271	48,839	209,100	116,893	68,054	139.3%
5300 TRAVEL & TRAINING	12,800	15,300	14,000	27,100	11,800	77.1%
5400 UNIFORM ALLOWANCE	4,659	10,060	4,800	14,902	4,842	48.1%
6010 SUPPLIES	2,129	4,100	8,200	4,500	400	9.8%
6011 OPERATING SUPPLIES	6,678	16,000	4,700	12,020	(3,980)	(24.9%)
6015 BOOKS & SOFTWARE	40	5,200	5,000	5,280	80	1.5%
6020 DUES & PUBLICATIONS	575	500	0	500	0	0.0%
6030 PUBLISHING EXPENSE	0	500	0	500	0	0.0%
6040 COMMUNITY PROMOTION	1,360	2,800	2,000	8,000	5,200	185.7%
6045 MEETING/TRAINING FOOD	103	200	0	200	0	0.0%
6060 RENTALS	0	4,000	3,000	6,000	2,000	50.0%
6070 POSTAGE EXPENSE	456	800	500	600	(200)	(25.0%)
6080 PROFESSIONAL SERVICES	12,232	455	35,823	14,596	14,141	3,107.9%
6082 EMPLOYEE RETENTION/ RECRUITMENT	2,159	3,300	2,000	2,700	(600)	(18.2%)
6090 CONTRACTUAL SERVICES	20,283	10,055	11,000	14,175	4,120	41.0%
6100 INSURANCE	17,462	20,081	26,311	22,491	2,410	12.0%
6110 MEDICAL EXPENSE	327	1,825	2,700	2,125	300	16.4%
6310 ELECTRICITY	11,169	10,400	10,900	9,984	(416)	(4.0%)
6312 ELECTRICITY - STREET LIGHTS	0	336	336	96	(240)	(71.4%)
6330 TELEPHONE	7,551	9,258	8,000	1,500	(7,758)	(83.8%)
6331 LONG DISTANCE	47	75	53	600	525	700.0%
6340 SEWER	0	352	464	464	112	31.8%
6350 LANDFILL FEES	223	500	375	540	40	8.0%
6430 BUILDING MAINTENANCE	12,968	82,800	46,000	32,800	(50,000)	(60.4%)
6431 HEATING FUEL	19,200	25,186	21,000	16,772	(8,414)	(33.4%)
6450 EQUIPMENT MAINTENANCE	8,376	7,600	10,600	9,400	1,800	23.7%
6460 VEHICLE MAINTENANCE	16,603	23,700	23,500	28,050	4,350	18.4%
6461 VEHICLE FUEL & OIL	10,743	10,790	16,400	15,840	5,050	46.8%
6525 SMALL EQUIPMENT PURCHASES	21,193	24,700	24,700	46,006	21,306	86.3%
6530 EQUIPMENT PURCHASE	46,798	142,000	158,835	702,000	560,000	394.4%
6540 CAPITAL IMPROVEMENTS	0	466,000	0	100,000	(366,000)	(78.5%)
OPERATING EXPENSES	797,679	1,529,325	866,897	1,429,588	(99,737)	(6.5%)
6130 ADMINISTRATIVE FEES	66,674	63,800	63,800	79,775	15,976	25.0%
6610 TRANSFERS OUT - SEWER FEES	352	464	464	352	(112)	(24.1%)
NON OPERATING EXPENSES	67,026	64,264	64,264	80,127	15,864	24.7%
TOTAL APPROPRIATIONS	864,705	1,593,589	931,161	1,509,715	(83,873)	(5.3%)

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 890-90-000 - NORTH TONGASS FIRE DISTRICT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	281,427	63,897	121,400	143,774	79,877	125.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5110 OVERTIME PAY	23,489	30,546	20,700	9,500	(21,046)	(68.9%)
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - Overtime Pay	9,500					
Total	9,500					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5120 TEMPORARY PAY	21,336	432,170	60,000	6,000	(426,170)	(98.6%)
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - Temporary Labor for Paramedic Program Attendance and Projects	6,000					
Total	6,000					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5121 FIREFIGHTER FEES	18,023	55,000	14,500	53,680	(1,320)	(2.4%)
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - Drill Attendance	13,680					
[890-90-000] - Call Response	40,000					
Total	53,680					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5200 TAXES/BENEFITS	217,271	48,839	209,100	116,893	68,054	139.3%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5300 TRAVEL & TRAINING	12,800	15,300	14,000	27,100	11,800	77.1%
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - NFPA 1521 Safety Officer Training	3,000					
[890-90-000] - NFPA 1033 Fire Investigation Training	2,600	First of a series of (4) classes				
[890-90-000] - PPE Inspector Certification Training	3,000	Needed to comply with NFPA PPE care and cleaning				
[890-90-000] - Basic Firefighter Classes	4,000	Taught Locally				
[890-90-000] - Drill Night Training Programs	500					
[890-90-000] - Holmatro Tool Repair/Maintenance Training	3,500					
[890-90-000] - National Fire Conference	10,500					
Total	27,100					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5400 UNIFORM ALLOWANCE	4,659	10,060	4,800	14,902	4,842	48.1%
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - Extrication/Wildland PPE	7,710	(6) Sets				
[890-90-000] - Replacement Gloves	2,000	(20) Sets for Structural Firefighting				
[890-90-000] - Replacement Hoods	3,800	(19) Replacement Hoods to Comply with NFPA Carcinogen and soot reductions				
[890-90-000] - Duty Uniforms	912	Needed for increase in Staffing				
[890-90-000] - Uniforms and other clothing	480					
Total	14,902					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	2,129	4,100	8,200	4,500	400	9.8%
[Entity] - Budget Detail Desc.	Note		Total			
[890-90-000] - Shop Supplies	2,900	Supplies, including but not limited to nuts, bolts and other fasteners				
[890-90-000] - Supplies	1,600	Supplies, including but not limited to general office and cleaning supplies				
Total	4,500					

KETCHIKAN GATEWAY BOROUGH
FY 2025
890-90-000 - NORTH TONGASS FIRE DISTRICT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6011 OPERATING SUPPLIES	6,678	16,000	4,700	12,020	(3,980)	(24.9%)
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - REHAB Supplies	3,000					
[890-90-000] - Ice Melt	3,520					
[890-90-000] - REHAB Work Glove Replacement	500					
[890-90-000] - Fire Fighting Foam	2,500					
[890-90-000] - Operating supplies not related to EMS operations	2,500					
Total	12,020					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6015 BOOKS & SOFTWARE	40	5,200	5,000	5,280	80	1.5%
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - FIRE/EMS 1 online Training Program	1,000					
[890-90-000] - ESO Fire/Properties Program	2,100					
[890-90-000] - ESO Checklist Program	1,680					
[890-90-000] - Firefighter I II Textbooks	500					
Total	5,280					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6020 DUES & PUBLICATIONS	575	500	0	500	0	0.0%
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - Trade Magazine Subscriptions and Dues	500					
	Including but not limited to NFPA, ASFA, ASFCA					
Total	500					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6030 PUBLISHING EXPENSE	0	500	0	500	0	0.0%
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - Recruitment Ads	500					
Total	500					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6040 COMMUNITY PROMOTION	1,360	2,800	2,000	8,000	5,200	185.7%
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - Fire Prevention Supplies	500					
[890-90-000] - Home Safety Visit Supplies	5,000					
	Including but not limited to Smoke and CO alarms, Escape Ladders, and Fire Extinguishers					
[890-90-000] - Brochures and Pamphlets for Community Awareness	2,500					
Total	8,000					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6045 MEETING/TRAINING FOOD	103	200	0	200	0	0.0%
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - Drill Night Refreshments	200					
Total	200					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6060 RENTALS	0	4,000	3,000	6,000	2,000	50.0%
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - Equipment Rental for Station Upkeep	6,000					
Total	6,000					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6070 POSTAGE EXPENSE	456	800	500	600	(200)	(25.0%)
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - Mailings and Freight	600					
Total	600					

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 890-90-000 - NORTH TONGASS FIRE DISTRICT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6080 PROFESSIONAL SERVICES	12,232	455	35,823	14,596	14,141	3,107.9%
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - Station 6 Expansion Project Engineering	12,000					
[890-90-000] - SCBA Fit Test Certification	1,300					
[890-90-000] - Breathing Air Certification	1,200					
[890-90-000] - Boiler Certifications	96					
Total	14,596					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6082 EMPLOYEE RETENTION/ RECRUITMENT	2,159	3,300	2,000	2,700	(600)	(18.2%)
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - Service Awards	500					
[890-90-000] - Volunteer Recruitment	2,200					
Total	2,700					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	20,283	10,055	11,000	14,175	4,120	41.0%
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - Interpol CAD Interface	240					
[890-90-000] - COK Dispatch Services	12,200					
[890-90-000] - Iron Compass Mapping Service	100					
[890-90-000] - I Am Responding Subscription	150					
[890-90-000] - NIXLE Subscription	525					
[890-90-000] - Alaska Pacific	960					
Total	14,175					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6100 INSURANCE	17,462	20,081	26,311	22,491	2,410	12.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6110 MEDICAL EXPENSE	327	1,825	2,700	2,125	300	16.4%
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - Drug Screening	500					
[890-90-000] - Physicals	1,000					
[890-90-000] - TB Testing	125					
[890-90-000] - Hepatitis A&B Shots	500					
Total	2,125					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6310 ELECTRICITY	11,169	10,400	10,900	9,984	(416)	(4.0%)
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - Electricity Station 6	4,378					
[890-90-000] - Electricity Station 8	5,606					
Total	9,984					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6312 ELECTRICITY - STREET LIGHTS	0	336	336	96	(240)	(71.4%)
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6330 TELEPHONE	7,551	9,258	8,000	1,500	(7,758)	(83.8%)
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - KPU Telephone Internet	1,200					
[890-90-000] - Cell Phones	300					
Total	1,500					

KETCHIKAN GATEWAY BOROUGH
FY 2025
890-90-000 - NORTH TONGASS FIRE DISTRICT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6331 LONG DISTANCE	47	75	53	600	525	700.0%

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - Long Distance Charges		600
Total		600

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6340 SEWER	0	352	464	464	112	31.8%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6350 LANDFILL FEES	223	500	375	540	40	8.0%

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - Solid Waste Disposal		540
Total		540

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6430 BUILDING MAINTENANCE	12,968	82,800	46,000	32,800	(50,000)	(60.4%)

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - Punch List Items		4,000
[890-90-000] - Tile Station 8 Bay Walls		3,200
[890-90-000] - Station 8/6 Door Replacement		4,000
[890-90-000] - Station 6 Highway Sign		4,480
[890-90-000] - LED Lighting Station 6		960
[890-90-000] - Station 6/8 Driveway Sealing		6,400
[890-90-000] - Station 8 Fuel Tank Replacement		2,560
[890-90-000] - Live Fire Prop Upgrades		4,000
[890-90-000] - General Maintenance and Station Repairs		3,200
Total		32,800

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6431 HEATING FUEL	19,200	25,186	21,000	16,772	(8,414)	(33.4%)

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - Station 6		6,082
[890-90-000] - Station 8		10,690
Total		16,772

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6450 EQUIPMENT MAINTENANCE	8,376	7,600	10,600	9,400	1,800	23.7%

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - SCBA Repair Parts		500
[890-90-000] - General	Maintenance to small equipment including but not limited to breakdowns & general repair	4,500
[890-90-000] - Airgas Sensors		600
[890-90-000] - General	Maintenance to small equipment including but not limited to calibrations, testing, and certifications	3,500
[890-90-000] - Radio Maintenance and Repair		300
Total		9,400

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6460 VEHICLE MAINTENANCE	16,603	23,700	23,500	28,050	4,350	18.4%

[Entity] - Budget Detail Desc.	Note	Total
[890-90-000] - Used Oil Containment and Supplies		2,500
[890-90-000] - Oil Analysis Program		250
[890-90-000] - Support 8 Undercoating		500
[890-90-000] - Support 8 Sander Bed		4,800
[890-90-000] - General Maintenance		20,000
Total		28,050

KETCHIKAN GATEWAY BOROUGH
FY 2025
890-90-000 - NORTH TONGASS FIRE DISTRICT

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6461 VEHICLE FUEL & OIL	10,743	10,790	16,400	15,840	5,050	46.8%
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - Vehicle Oil	1,600					
[890-90-000] - Vehicle Fuel	14,240					
Total	15,840					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6525 SMALL EQUIPMENT PURCHASES	21,193	24,700	24,700	46,006	21,306	86.3%
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - Tankless Water Heater for Washdown System	1,920					
[890-90-000] - Temporary Island-Wide Radios	12,000	FY25 CIP (80/20% Split with EMS)				
[890-90-000] - SCBA Fill Station at Station 6	500					
[890-90-000] - RS-13003 Hose Roller	8,500					
[890-90-000] - RS-96-2T Hose Rack	3,500					
[890-90-000] - 12000# Warn Electric Winch	580					
[890-90-000] - Warm Water Pressure Washer	4,320					
[890-90-000] - Touchless Wash System	5,136					
[890-90-000] - Battery Disconnect Kit	300					
[890-90-000] - Support 8 Hose Bed Fabrication	1,000					
[890-90-000] - Welding Spool Gun	1,850					
[890-90-000] - Automotive Lock Out Kit	250					
[890-90-000] - Torque Wrench for Large Trucks	1,000					
[890-90-000] - Tools for Rescue 8	650					
[890-90-000] - Tools for Station 8	1,000					
[890-90-000] - Tools for Station 6	500					
[890-90-000] - Flammable Liquid Storage Locker	3,000					
Total	46,006					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6530 EQUIPMENT PURCHASE	46,798	142,000	158,835	702,000	560,000	394.4%
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - Switch and Go Salt Spreader Frame	5,800					
[890-90-000] - Replacement Vehicle	65,000	FY25 CIP				
[890-90-000] - Fire Safety Trailer	9,000	5% Grant match, if awarded				
[890-90-000] - Motorola APX8500 Portable Radios	10,000	This is the second year of a 4 year upgrade program				
[890-90-000] - Temporary Radio Replacement	60,000	FY25 CIP				
[890-90-000] - Purchase of a Forklift	58,000	FY25 CIP				
[890-90-000] - Paratech Rescue Equipment	5,200					
[890-90-000] - Purchase of a Rehab Vehicle	489,000	FY25 CIP				
Total	702,000					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6540 CAPITAL IMPROVEMENTS	0	466,000	0	100,000	(366,000)	(78.5%)
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - Installation of a Burn Room at Station 8	100,000	FY25 CIP				
Total	100,000					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	797,679	1,529,325	866,897	1,429,588	(99,737)	(6.5%)
6130 ADMINISTRATIVE FEES	66,674	63,800	63,800	79,775	15,976	25.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6610 TRANSFERS OUT - SEWER FEES	352	464	464	352	(112)	(24.1%)
[Entity] - Budget Detail Desc.	Note					
	Total					
[890-90-000] - Station 6	176					
[890-90-000] - Station 8	176					
Total	352					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
NON OPERATING EXPENSES	67,026	64,264	64,264	80,127	15,864	24.7%
TOTAL APPROPRIATIONS	864,705	1,593,589	931,161	1,509,715	(83,873)	(5.3%)

KETCHIKAN GATEWAY BOROUGH
FY 2025
890-90-005 - NORTH TONGASS EMS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	30,027	291,088	210,500	366,240	75,152	25.8%
5110 OVERTIME PAY	14,793	0	0	0	0	0.0%
5120 TEMPORARY PAY	23,507	0	0	0	0	0.0%
5200 TAXES/BENEFITS	33,582	222,488	82,400	314,990	92,502	41.6%
5300 TRAVEL & TRAINING	27,686	76,600	22,000	72,700	(3,900)	(5.1%)
5400 UNIFORM ALLOWANCE	0	6,250	500	16,394	10,144	162.3%
6010 SUPPLIES	270	1,100	4,000	3,400	2,300	209.1%
6011 OPERATING SUPPLIES	20,440	20,000	18,800	20,880	880	4.4%
6015 BOOKS & SOFTWARE	9,647	10,984	6,000	10,470	(514)	(4.7%)
6020 DUES & PUBLICATIONS	0	0	0	175	175	0.0%
6030 PUBLISHING EXPENSE	0	0	0	500	500	0.0%
6040 COMMUNITY PROMOTION	0	3,800	1,000	6,000	2,200	57.9%
6045 MEETING/TRAINING FOOD	175	600	0	200	(400)	(66.7%)
6060 RENTALS	0	0	0	1,000	1,000	0.0%
6070 POSTAGE EXPENSE	799	800	200	150	(650)	(81.3%)
6080 PROFESSIONAL SERVICES	3,180	180	180	3,000	2,820	1,566.7%
6090 CONTRACTUAL SERVICES	56,256	64,130	53,000	71,150	7,020	10.9%
6100 INSURANCE	2,792	3,210	2,665	3,595	385	12.0%
6110 MEDICAL EXPENSE	132	0	200	2,425	2,425	0.0%
6310 ELECTRICITY	0	0	0	2,496	2,496	0.0%
6330 TELEPHONE	325	0	2,600	6,000	6,000	0.0%
6430 BUILDING MAINTENANCE	0	0	1,984	7,200	7,200	0.0%
6431 HEATING FUEL	0	0	0	4,194	4,194	0.0%
6450 EQUIPMENT MAINTENANCE	5,034	4,800	5,500	6,200	1,400	29.2%
6460 VEHICLE MAINTENANCE	7,494	5,500	2,500	6,056	556	10.1%
6461 VEHICLE FUEL & OIL	0	0	43	3,960	3,960	0.0%
6525 SMALL EQUIPMENT PURCHASES	13,971	18,100	38,874	98,069	79,969	441.8%
6530 EQUIPMENT PURCHASE	82,499	0	421,402	71,800	71,800	0.0%
OPERATING EXPENSES	332,607	729,630	874,348	1,099,243	369,614	50.7%
6130 ADMINISTRATIVE FEES	17,896	43,778	43,778	65,955	22,177	50.7%
6610 TRANSFERS OUT - SEWER FEES	112	0	0	0	0	0.0%
NON OPERATING EXPENSES	18,008	43,778	43,778	65,955	22,177	50.7%
TOTAL APPROPRIATIONS	350,614	773,407	918,126	1,165,198	391,790	50.7%

KETCHIKAN GATEWAY BOROUGH

FY 2025

890-90-005 - NORTH TONGASS EMS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5100 EMPLOYEE WAGES	30,027	291,088	210,500	366,240	75,152	25.8%
5110 OVERTIME PAY	14,793	0	0	0	0	0.0%
5120 TEMPORARY PAY	23,507	0	0	0	0	0.0%
5200 TAXES/BENEFITS	33,582	222,488	82,400	314,990	92,502	41.6%

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5300 TRAVEL & TRAINING	27,686	76,600	22,000	72,700	(3,900)	(5.1%)

[Entity] - Budget Detail Desc.	Note	Total
[890-90-005] - Paramedic Course Prerequisites	(2) Students taking 2 classes each	4,800
[890-90-005] - Paramedic Training	(1) Student	34,000
[890-90-005] - ESO Reporting Software Training		5,300
[890-90-005] - AEMT Transition Course		6,800
[890-90-005] - Basic EMT Classes	Taught Locally	1,500
[890-90-005] - Drill Night Training Programs		500
[890-90-005] - Southeast EMS Conference	(4) Attendees	3,600
[890-90-005] - National EMS Conference	(4) Attendees	11,200
[890-90-005] - Ferno Cot Repair Training		4,500
[890-90-005] - Medical Sponsor Addition Training		500
Total		72,700

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
5400 UNIFORM ALLOWANCE	0	6,250	500	16,394	10,144	162.3%

[Entity] - Budget Detail Desc.	Note	Total
[890-90-005] - Immersion Suits		1,800
[890-90-005] - SAR Dry Suits		5,776
[890-90-005] - Response PPE for new EMS Members		2,800
[890-90-005] - DOT Approved Response Jackets		450
[890-90-005] - Duty Uniforms		3,648
[890-90-005] - Uniforms and Clothing		1,920
Total		16,394

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6010 SUPPLIES	270	1,100	4,000	3,400	2,300	209.1%

[Entity] - Budget Detail Desc.	Note	Total
[890-90-005] - Shop supplies	Including but not limited to nuts, bolts, and other fasteners	1,500
[890-90-005] - Supplies	Including but not limited to general office and cleaning supplies	1,900
Total		3,400

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6011 OPERATING SUPPLIES	20,440	20,000	18,800	20,880	880	4.4%

[Entity] - Budget Detail Desc.	Note	Total
[890-90-005] - Ice Melt		880
[890-90-005] - EMS Consumables		20,000
Total		20,880

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6015 BOOKS & SOFTWARE	9,647	10,984	6,000	10,470	(514)	(4.7%)

[Entity] - Budget Detail Desc.	Note	Total
[890-90-005] - Fire/EMS 1 Online Training Program		1,000
[890-90-005] - ESO Personnel Management Software		1,600
[890-90-005] - ESO Checklist Software		420
[890-90-005] - AEMT Textbooks		1,200
[890-90-005] - ETT Textbooks		300
[890-90-005] - Paramedic Textbooks		1,250
[890-90-005] - ESO Reporting Software		4,700
Total		10,470

KETCHIKAN GATEWAY BOROUGH
FY 2025
890-90-005 - NORTH TONGASS EMS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6020 DUES & PUBLICATIONS	0	0	0	175	175	0.0%
[Entity] - Budget Detail Desc.	Note					
[890-90-005] - Trade Magazines	Subscription and dues including but not limited to NFPA, ASFA, ASFCA					
Total	175					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6030 PUBLISHING EXPENSE	0	0	0	500	500	0.0%
[Entity] - Budget Detail Desc.	Note					
[890-90-005] - Recruitment Ads	500					
Total	500					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6040 COMMUNITY PROMOTION	0	3,800	1,000	6,000	2,200	57.9%
[Entity] - Budget Detail Desc.	Note					
[890-90-005] - ZOLL AED Plus	(3) Automated Extremal Defibrillator					
Total	6,000					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6045 MEETING/TRAINING FOOD	175	600	0	200	(400)	(66.7%)
[Entity] - Budget Detail Desc.	Note					
[890-90-005] - Meeting Night Refreshments	200					
Total	200					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6060 RENTALS	0	0	0	1,000	1,000	0.0%
[Entity] - Budget Detail Desc.	Note					
[890-90-005] - Equipment Rentals for Station Upkeep	1,000					
Total	1,000					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6070 POSTAGE EXPENSE	799	800	200	150	(650)	(81.3%)
[Entity] - Budget Detail Desc.	Note					
[890-90-005] - Regular Mailings	150					
Total	150					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6080 PROFESSIONAL SERVICES	3,180	180	180	3,000	2,820	1,566.7%
[Entity] - Budget Detail Desc.	Note					
[890-90-005] - Station 6 Expansion Project	3,000					
Total	3,000					
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6090 CONTRACTUAL SERVICES	56,256	64,130	53,000	71,150	7,020	10.9%
[Entity] - Budget Detail Desc.	Note					
[890-90-005] - Narc Box Subscription Fee	800					
[890-90-005] - COK Dispatch Services	40,800					
[890-90-005] - Interpol CAD Interface	560					
[890-90-005] - Iron Compass Mapping Service	400					
[890-90-005] - I Am Responding Subscription Fee	350					
[890-90-005] - Systems Design EMS Billing Fee	12,000					
[890-90-005] - First Net/GCI Ambulance Connectivity	3,000					
[890-90-005] - Medical Sponsorship Contract	10,000					
[890-90-005] - Cradle Point Radio/Internet Connectivity	3,000					
[890-90-005] - Alaska Waste	240					
Total	71,150					

KETCHIKAN GATEWAY BOROUGH
FY 2025
890-90-005 - NORTH TONGASS EMS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6100 INSURANCE	2,792	3,210	2,665	3,595	385	12.0%
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6110 MEDICAL EXPENSE	132	0	200	2,425	2,425	0.0%
[Entity] - Budget Detail Desc.	Note	Total				
[890-90-005] - Drug Screening		800				
[890-90-005] - Physicals		1,000				
[890-90-005] - TB Testing		125				
[890-90-005] - Hepatitis A&B Shots		500				
Total		2,425				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6310 ELECTRICITY	0	0	0	2,496	2,496	0.0%
[Entity] - Budget Detail Desc.	Note	Total				
[890-90-005] - Station 6		1,094				
[890-90-005] - Station 8		1,402				
Total		2,496				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6330 TELEPHONE	325	0	2,600	6,000	6,000	0.0%
[Entity] - Budget Detail Desc.	Note	Total				
[890-90-005] - KPU Telephone Internet		4,800				
[890-90-005] - Cell Phones		1,200				
Total		6,000				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6430 BUILDING MAINTENANCE	0	0	1,984	7,200	7,200	0.0%
[Entity] - Budget Detail Desc.	Note	Total				
[890-90-005] - Punch List Items		1,000				
[890-90-005] - Tile Station 8 Bay Walls		800				
[890-90-005] - Station 6/8 Door Replacement		1,000				
[890-90-005] - Station 6 Highway Sign		1,120				
[890-90-005] - Station 6/8 Driveway Sealing		1,600				
[890-90-005] - Station 8 Fuel Tank Replacement		640				
[890-90-005] - General Maintenance and Station Repair		800				
[890-90-005] - Station 6 LED Lighting		240				
Total		7,200				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6431 HEATING FUEL	0	0	0	4,194	4,194	0.0%
[Entity] - Budget Detail Desc.	Note	Total				
[890-90-005] - Station 6		1,521				
[890-90-005] - Station 8		2,673				
Total		4,194				
Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6450 EQUIPMENT MAINTENANCE	5,034	4,800	5,500	6,200	1,400	29.2%
[Entity] - Budget Detail Desc.	Note	Total				
[890-90-005] - Radio Maintenance and Repair		700				
[890-90-005] - General		4,000	Maintenance to small equipment including but not limited to breakdown and general repair			
[890-90-005] - General		1,500	Maintenance to small equipment including but not limited to calibrations, testing, and certifications			
Total		6,200				

KETCHIKAN GATEWAY BOROUGH
 FY 2025
 890-90-005 - NORTH TONGASS EMS

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6460 VEHICLE MAINTENANCE	7,494	5,500	2,500	6,056	556	10.1%

[Entity] - Budget Detail Desc.	Note	Total
[890-90-005] - Used Oil and Containment Supplies		1,000
[890-90-005] - Oil Analysis Program		56
[890-90-005] - General Maintenance		5,000
Total		6,056

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6461 VEHICLE FUEL & OIL	0	0	43	3,960	3,960	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[890-90-005] - Vehicle Oil		400
[890-90-005] - Vehicle Fuel		3,560
Total		3,960

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6525 SMALL EQUIPMENT PURCHASES	13,971	18,100	38,874	98,069	79,969	441.8%

[Entity] - Budget Detail Desc.	Note	Total
[890-90-005] - Warm Water Pressure Washer		1,080
[890-90-005] - Rescue Winch Drill		280
[890-90-005] - Temporary Island-Wide Radios	FY25 CIP (80/20% Split with Fire)	48,000
[890-90-005] - Tankless Water Heater		480
[890-90-005] - Touchless Vehicle Wash System		1,284
[890-90-005] - NRS Rapid Rescuer PFD		675
[890-90-005] - Little Annie CPR Trainers	(12) replacement units	6,000
[890-90-005] - Patient Transfer Sheets		1,050
[890-90-005] - Auto Cribbing		2,600
[890-90-005] - Full Body Vacuum Mattress		3,600
[890-90-005] - Human Body Torso Trainer		4,000
[890-90-005] - Trail Wheel		1,800
[890-90-005] - Patient Transport Litter		2,550
[890-90-005] - 12000# Warn Electric Winch		2,320
[890-90-005] - Heart Training Prop		550
[890-90-005] - Rope Rescue Equipment for Patient Movement		5,000
[890-90-005] - Patient Care Reporting Tablets		9,000
[890-90-005] - Zoll AED Pro Defibrillators	(2) units	7,800
Total		98,069

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
6530 EQUIPMENT PURCHASE	82,499	0	421,402	71,800	71,800	0.0%

[Entity] - Budget Detail Desc.	Note	Total
[890-90-005] - Ferno Electric Stair Chair		11,000
[890-90-005] - Motorola APX8500 Portable Radios		40,000
[890-90-005] - Paratech Extrication Equipment		20,800
Total		71,800

Description	FY2023 ACTUAL	FY2024 FINAL	FY2024 ESTIMATED	FY2025 ORIGINAL	FY25-FY24 ORIGINAL	FY25-FY24 Final-%
OPERATING EXPENSES	332,607	729,630	874,348	1,099,243	369,614	50.7%
6130 ADMINISTRATIVE FEES	17,896	43,778	43,778	65,955	22,177	50.7%
6610 TRANSFERS OUT - SEWER FEES	112	0	0	0	0	0.0%
NON OPERATING EXPENSES	18,008	43,778	43,778	65,955	22,177	50.7%
TOTAL APPROPRIATIONS	350,614	773,407	918,126	1,165,198	391,790	50.7%



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STATISTICS & INFORMATION

FY 2025



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Ketchikan Gateway Borough

Full Time Employee Positions by Home Department										
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
General Government										
Manager	5.00	5.00	5.00	4.00	4.00	4.00	4.00	6.00	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	8.00	9.00	9.00	9.00	9.00	10.00	10.00	9.00
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	2.00	2.00	2.00	2.00
	25.00	25.00	24.00	24.00	24.00	24.00	25.00	28.00	28.00	27.00
Public Services										
Animal Protection / Code Enforcement	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00
Parks & Recreation	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	16.00	16.00
Planning	7.00	7.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00
Public Works	12.00	12.00	12.00	12.00	11.00	11.00	10.00	12.00	13.00	9.90
Transit	13.75	13.75	17.75	13.75	18.00	15.98	17.00	19.00	19.00	21.00
	52.75	52.75	54.75	50.75	54.00	51.98	52.00	55.00	57.00	56.90
Total General Fund	77.75	77.75	78.75	74.75	78.00	75.98	77.00	83.00	85.00	83.90
Enterprise Funds										
Airport	27.50	28.00	28.00	29.00	29.00	29.00	30.00	31.00	32.00	31.00
Wastewater Enterprise	2.15	2.11	2.78	1.92	1.42	2.00	1.50	2.00	2.00	2.00
Total Enterprise Funds	29.65	30.11	30.78	30.92	30.42	31.00	31.50	33.00	34.00	33.00
Special Revenue Funds										
Commercial Passenger Vessel	1.00	-	-	-	-	-	-	-	-	-
Economic Development	0.75	0.50	-	-	-	-	-	-	-	-
Land Trust	1.00	0.75	1.06	1.00	1.00	1.10	1.10	0.20	-	0.10
Recreation CIP	0.30	0.15	-	-	-	-	-	-	-	-
North Tongass Fire/EMS Service Area	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	6.00
South Tongass Fire/EMS	3.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	4.00	5.00
South Tongass Service Area Water	-	-	-	-	-	-	-	-	-	2.00
Total Special Revenue Funds	9.05	6.40	6.06	7.00	7.00	7.10	7.10	6.20	8.00	13.10
Total Borough FTE	116.45	114.26	115.59	112.67	115.42	114.08	115.60	122.20	127.00	130.00

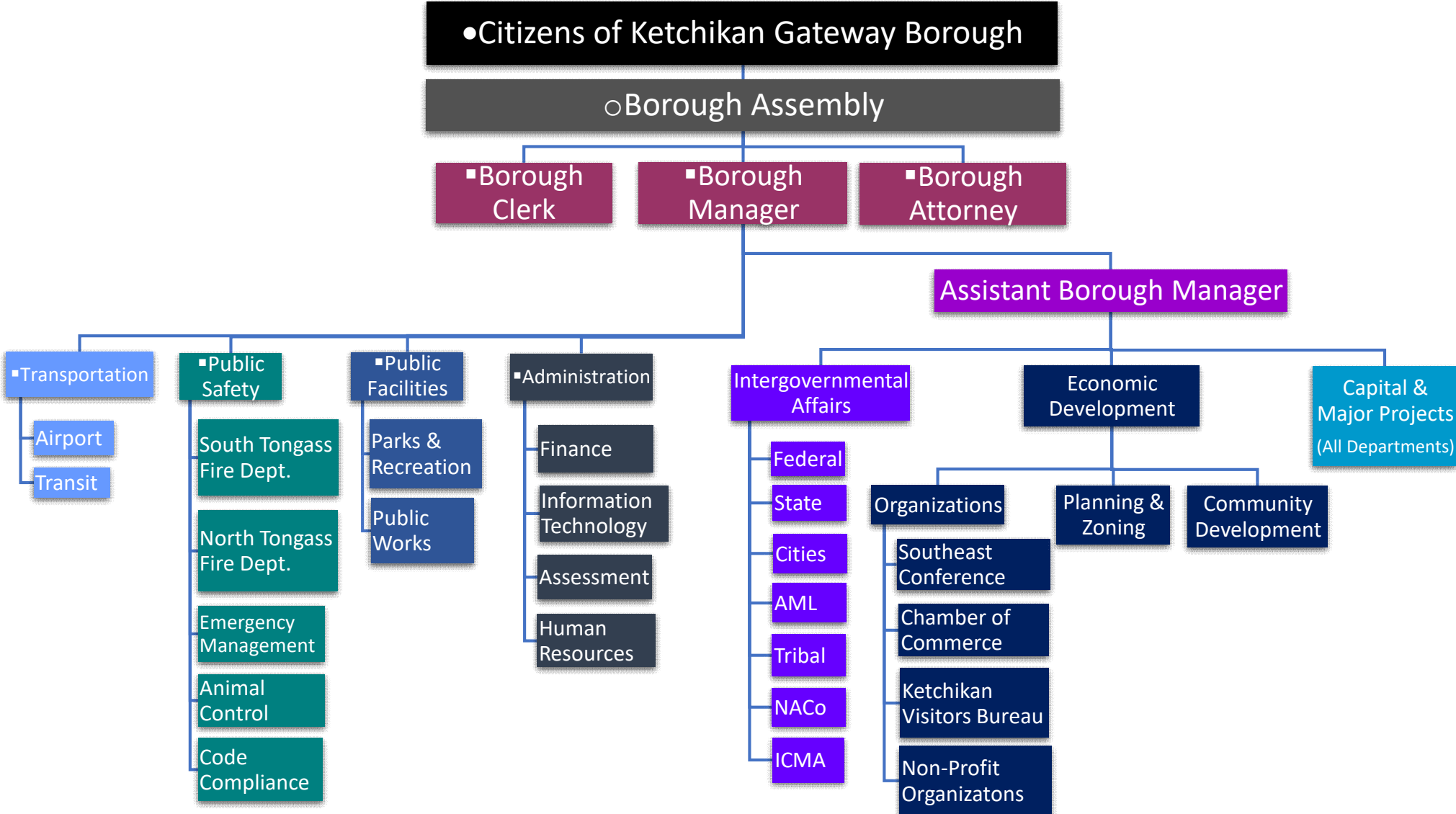
Full Time Employee Positions by Cost Center										
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
General Fund										
Animal Protection / Code Enforcement	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00
Assessment	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	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	8.00	9.00	9.00	9.00	9.00	10.00	10.00	9.00
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	4.00	4.00	4.00	4.00	6.00	6.00	6.00
Automation / Information Tech.	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Parks & Recreation	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	16.00	16.00
Planning	7.00	7.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00
Public Works	12.00	12.00	12.00	12.00	11.00	11.00	10.00	12.00	13.00	9.90
Transit	13.75	13.75	17.75	13.75	18.00	15.98	17.00	19.00	19.00	21.00
Total General Fund	77.75	77.75	78.75	74.75	78.00	75.98	77.00	83.00	85.00	83.90
Enterprise Funds										
Airport	27.50	28.00	28.00	29.00	29.00	29.00	30.00	31.00	32.00	31.00
Wastewater Enterprise	2.15	2.11	2.78	1.92	1.42	2.00	1.50	2.00	2.00	2.00
Total Enterprise Funds	29.65	30.11	30.78	30.92	30.42	31.00	31.50	33.00	34.00	33.00
Special Revenue Funds										
Commercial Passenger Vessel	1.00	-	-	-	-	-	-	-	-	-
Economic Development	0.75	0.50	-	-	-	-	-	-	-	-
Land Trust	1.00	0.75	1.06	1.00	1.00	1.10	1.10	0.20	-	0.10
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	4.00	6.00
South Tongass Fire/EMS	3.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	4.00	5.00
South Tongass Service Area Water	-	-	-	-	-	-	-	-	-	2.00
Total Special Revenue Funds	9.05	6.40	6.06	7.00	7.00	7.10	7.10	6.20	8.00	13.10
Total Borough FTE	116.45	114.26	115.59	112.67	115.42	114.08	115.60	122.20	127.00	130.00

Ketchikan Gateway Borough Wages and Benefits by Department FY 2025

Home Entity	Position	FTE	Total Wages	Total Benefits	Total Wages + Benefits
AIRPORT	ADMINISTRATIVE ASSISTANT II	1.00	80,054.80	73,660.83	153,715.63
AIRPORT	AIRPORT CUSTODIAN	3.00	146,116.72	189,364.65	335,481.37
AIRPORT	AIRPORT FERRY CAPTAIN	3.00	246,481.68	222,709.27	469,190.95
AIRPORT	AIRPORT MANAGER	1.00	151,248.16	99,979.63	251,227.79
AIRPORT	AIRPORT TECHNICIAN(ARFF)	4.00	260,021.79	278,317.32	538,339.11
AIRPORT	AP EQUIPMENT MECHANIC I / ARFF	2.00	147,022.27	146,432.73	293,455.00
AIRPORT	DECKHAND I	2.00	126,194.66	133,412.90	259,607.56
AIRPORT	DECKHAND II	1.00	71,064.00	69,853.28	140,917.28
AIRPORT	EXECUTIVE SECRETARY	1.00	58,774.41	65,186.97	123,961.38
AIRPORT	FERRY TOLL COLLECTOR	3.00	155,107.53	187,686.72	342,794.25
AIRPORT	FOREMAN	1.00	80,442.89	76,180.38	156,623.27
AIRPORT	LAW ENFORCEMENT OFFICER	4.00	344,237.80	314,328.09	658,565.89
AIRPORT	MAINTENANCE LABORER	2.00	102,240.74	130,592.60	232,833.34
AIRPORT	MARITIME MAINTENANCE	1.00	75,440.82	71,582.12	147,022.94
AIRPORT	OPERATIONS MANAGER	1.00	125,763.44	95,109.11	220,872.55
AIRPORT	SECURITY SUPERVISOR	1.00	107,027.21	87,547.83	194,575.04
AIRPORT Total		31.00	\$ 2,277,238.92	\$ 2,241,944.43	\$ 4,519,183.35
ANIMAL PROTECTION / CODE ENFORCEMENT	ANIMAL PROTECTION DIRECTOR	1.00	143,443.20	99,794.14	243,237.34
ANIMAL PROTECTION / CODE ENFORCEMENT	ANIMAL PROTECTION OFFICER	3.00	152,089.03	188,496.36	340,585.39
ANIMAL PROTECTION / CODE ENFORCEMENT	CODE COMP. / ANIMAL PROTECTION OFFICER	1.00	69,209.78	70,518.91	139,728.69
ANIMAL PROTECTION / CODE ENFORCEMENT Total		5.00	\$ 364,742.01	\$ 358,809.41	\$ 723,551.42
ASSESSMENT	APPRAISER I	1.00	64,250.82	69,224.53	133,475.35
ASSESSMENT	APPRAISER II	1.00	80,464.45	76,149.36	156,613.81
ASSESSMENT	CHIEF APPRAISER	1.00	94,047.68	81,950.77	175,998.45
ASSESSMENT	DIRECTOR OF ASSESSMENT	1.00	137,751.18	99,422.95	237,174.13
ASSESSMENT	RECORDS/INFORMATION SPECIALIST	1.00	86,523.01	76,236.46	162,759.47
ASSESSMENT Total		5.00	\$ 463,037.14	\$ 402,984.07	\$ 866,021.21
AUTOMATION	INFORMATION SYSTEMS & TECH MGR	1.00	167,181.51	105,336.42	272,517.93
AUTOMATION	SOFTWARE ENGINEER	1.00	141,977.07	96,862.70	238,839.77
AUTOMATION Total		2.00	\$ 309,158.58	\$ 202,199.12	\$ 511,357.70
CLERK'S OFFICE	BOROUGH CLERK	1.00	150,205.18	99,628.99	249,834.17
CLERK'S OFFICE	DEPUTY BOROUGH CLERK	1.00	84,151.33	75,292.05	159,443.38
CLERK'S OFFICE	RECORDS MANAGER	1.00	76,217.00	72,132.60	148,349.60
CLERK'S OFFICE Total		3.00	\$ 310,573.51	\$ 247,053.64	\$ 557,627.15
FINANCE	ACCOUNTANT	2.00	184,365.37	156,980.30	341,345.67
FINANCE	ACCOUNTING SPECIALIST	1.00	64,035.22	67,281.81	131,317.03
FINANCE	ACCOUNTING SUPERVISOR	1.00	95,449.13	79,790.85	175,239.98
FINANCE	ACCOUNTING TECHNICIAN	3.00	180,139.48	197,080.54	377,220.02
FINANCE	CONTROLLER	1.00	114,551.89	87,397.57	201,949.46
FINANCE	DIRECTOR OF FINANCE	1.00	140,403.14	96,333.54	236,736.68
FINANCE Total		9.00	\$ 778,944.23	\$ 684,864.61	\$ 1,463,808.84
LAW	BOROUGH ATTORNEY	1.00	176,216.58	108,374.01	284,590.59
LAW	PARALEGAL	1.00	95,729.42	79,902.44	175,631.86
LAW Total		2.00	\$ 271,946.00	\$ 188,276.45	\$ 460,222.45
MANAGER'S OFFICE	ADMINISTRATIVE ASSISTANT II	1.00	82,491.16	74,630.97	157,122.13
MANAGER'S OFFICE	ASSISTANT BOROUGH MANAGER	1.00	173,628.15	107,503.78	281,131.93
MANAGER'S OFFICE	BOROUGH MANAGER	1.00	181,895.38	110,552.74	292,448.12
MANAGER'S OFFICE	ECONOMIC DEVELOPMENT COORDINATOR	1.00	89,304.33	77,343.98	166,648.31
MANAGER'S OFFICE	HUMAN RESOURCE MANAGER	1.00	102,779.76	82,709.91	185,489.67
MANAGER'S OFFICE	HUMAN RESOURCE SPECIALIST	1.00	80,895.67	73,995.66	154,891.33
MANAGER'S OFFICE Total		6.00	\$ 710,994.45	\$ 526,737.04	\$ 1,237,731.49
NORTH TONGASS FIRE DISTRICT	FIRE CAPTAIN	1.00	99,304.61	85,447.25	184,751.86
NORTH TONGASS FIRE DISTRICT	FIRE CHIEF	1.00	139,238.87	101,720.52	240,959.39
NORTH TONGASS FIRE DISTRICT	FIREFIGHTER/EMT	4.00	271,470.52	244,714.59	516,185.11
NORTH TONGASS FIRE DISTRICT Total		6.00	\$ 510,014.00	\$ 431,882.36	\$ 941,896.36
PLANNING	ASSISTANT PLANNER	1.00	85,854.62	76,124.85	161,979.47
PLANNING	ASSOCIATE PLANNER	1.00	82,900.81	74,794.10	157,694.91
PLANNING	PLANNING DIRECTOR	1.00	129,795.29	92,767.17	222,562.46
PLANNING	PLANNING TECH	1.00	54,548.52	63,504.23	118,052.75
PLANNING	PLANNING & ZONING CLERK	1.00	63,302.15	66,989.91	130,292.06
PLANNING Total		5.00	\$ 416,401.39	\$ 374,180.26	\$ 790,581.65

PUBLIC WORKS	ADMINISTRATIVE ASSISTANT	1.00	74,578.39	71,480.11	146,058.50
PUBLIC WORKS	DEPUTY DIRECTOR	1.00	111,188.42	90,616.95	201,805.37
PUBLIC WORKS	ENGINEERING TECHNICIAN	1.00	90,641.10	81,592.58	172,233.68
PUBLIC WORKS	GROUPS SUPERVISOR	1.00	78,523.99	83,031.00	161,554.99
PUBLIC WORKS	MAINTENANCE TECH II	1.00	77,963.42	43,860.50	121,823.92
PUBLIC WORKS	OPERATOR I	2.00	155,883.71	85,938.11	241,821.82
PUBLIC WORKS	OPERATOR II	1.00	83,159.54	43,616.04	126,775.58
PUBLIC WORKS	PARK TECH II	1.00	59,636.84	44,402.67	104,039.51
PUBLIC WORKS	PARKS TECHNICIAN I	3.00	174,770.86	138,293.53	313,064.39
PUBLIC WORKS	PUBLIC WORKS DIRECTOR	1.00	146,806.66	104,505.48	251,312.14
PUBLIC WORKS	UTILITIES SUPERVISOR	1.00	108,493.34	88,706.36	197,199.70
PUBLIC WORKS Total		14.00	\$ 1,161,646.27	\$ 876,043.33	\$ 2,037,689.60
RECREATION	AQUATIC SUPERVISOR	1.00	78,071.22	76,438.81	154,510.03
RECREATION	CENTER SUPERVISOR	1.00	91,546.64	79,655.85	171,202.49
RECREATION	CUSTODIAN	1.00	61,102.96	39,732.29	100,835.25
RECREATION	LIFEGUARD	6.00	331,452.31	260,947.08	592,399.39
RECREATION	MAINTENANCE SUPERVISOR	1.00	87,126.70	80,049.06	167,175.76
RECREATION	MAINTENANCE TECH II	1.00	60,218.98	44,119.60	104,338.58
RECREATION	MONITOR	1.00	53,448.92	38,927.08	92,376.00
RECREATION	PARKS AND RECREATION DIRECTOR	1.00	137,751.18	97,577.09	235,328.27
RECREATION	RECEPTIONIST	2.00	91,417.28	76,225.62	167,642.90
RECREATION	RECREATION PROGRAMMER	1.00	65,221.05	40,165.52	105,386.57
RECREATION Total		16.00	\$ 1,057,357.24	\$ 833,838.00	\$ 1,891,195.24
SOUTH TONGASS FIRE DISTRICT	FIRE CAPTAIN	1.00	110,218.19	90,245.93	200,464.12
SOUTH TONGASS FIRE DISTRICT	FIRE CHIEF	1.00	139,238.87	101,720.52	240,959.39
SOUTH TONGASS FIRE DISTRICT	FIREFIGHTER/EMT	3.00	199,802.82	213,202.29	413,005.11
SOUTH TONGASS FIRE DISTRICT Total		5.00	\$ 449,259.88	\$ 405,168.74	\$ 854,428.62
TRANSIT	BUS DRIVER I	4.00	256,995.24	282,882.64	539,877.88
TRANSIT	BUS DRIVER I PERM PT	7.00	385,501.53	466,110.89	851,612.42
TRANSIT	BUS DRIVER II	2.00	150,730.81	151,455.16	302,185.97
TRANSIT	DEPUTY DIRECTOR	1.00	114,077.55	87,208.69	201,286.24
TRANSIT	MAINTENANCE SUPERVISOR	1.00	82,512.72	76,735.38	159,248.10
TRANSIT	MECHANIC	3.00	234,127.42	224,525.36	458,652.78
TRANSIT	TRANSIT ADMIN	1.00	66,212.85	68,148.96	134,361.81
TRANSIT	TRANSIT DIRECTOR	1.00	141,912.39	96,840.94	238,753.33
TRANSIT	TRANSIT OPERATIONS SUPERVISOR	1.00	92,664.13	78,681.87	171,346.00
TRANSIT Total		21.00	\$ 1,524,734.64	\$ 1,532,589.89	\$ 3,057,324.53
Grand Total		130.00	\$ 10,606,048.26	\$ 9,306,571.35	\$ 19,912,619.61

FY2025 Organizational Chart



KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 2041-Substitute-Amended

An Ordinance of the Assembly of the Ketchikan Gateway Borough Approving \$45,739,139 for Total Spending Authority for the Fiscal Year 2025 School Budget of the Ketchikan Gateway Borough School District; Determining that \$9,226,946 Shall be Made Available to the District from Local Sources of which \$5,741,504 is Required Local Contribution and \$355,000 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 30, 2024, the Board considered the FY 2025 School Budget proposing total expenditures of \$45,739,134; 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 2041; and
- D. WHEREAS**, KGBC 2.35.050(c) allows the Borough Manager to identify any recommended changes and may submit a proposed amendment to the ordinance to incorporate the manager's recommendation, which was accomplished through Ordinance 2041-Substitute; and
- E. 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
- F. WHEREAS**, after hearing public testimony, the Assembly now desires to approve the total amount of the FY 2025 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 2025 School Budget. In accordance with KGBC 2.35.050(c), which requires the Borough Manager to provide to the Assembly a proposed ordinance approving the School Budget as submitted by the Board, the Assembly hereby

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

approves a total amount of \$45,739,139 as amended by the Assembly in expenditures for the District during FY 2025.

The \$45,739,139 figure is comprised of \$38,491,317 in School District General Operating Fund expenditures and \$7,247,822 in grant expenditures and is based on the revenue projections and the use of fund balance as described in the attached FY 25 Expenditure Authority (Green Form), and amended by the Assembly.

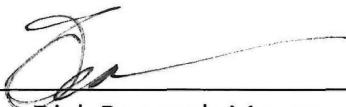
Section 2. Amount and Nature of Funds to be Made Available from Local Sources for School Purposes. The Assembly hereby determines that the sum of \$9,226,946 shall be made available and is appropriated from the Local Education Fund for school purposes during FY 2025, and is comprised of \$5,741,504 for the required local contribution; \$3,130,442 in discretionary contributions; and \$355,000 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 does not apply to the 'cap' and is not included in the District's total spending authority.

Section 3. Appropriations Incorporated into FY 2025 Borough Budget Documents. Staff is hereby directed to incorporate the final appropriations figures from this ordinance into the FY 2025 Borough Budget Documents.

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

ADOPTED this 20th day of May, 2024.

EFFECTIVE the 20th day of May, 2024.



Rodney Dial, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



Glenn Brown, Borough Attorney

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 2042

An Ordinance of the Assembly of the Ketchikan Gateway Borough Adopting the Budget for FY 2025 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 2025 Budget and Capital Program; and
- B. WHEREAS**, the Assembly held a separate public hearing on the FY 2025 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 2041, which, together with the appropriation made by this Ordinance 2042, shall constitute the entire Borough budget and appropriations for FY 2025; and
- D. WHEREAS**, after hearing public testimony, the Assembly now desires to adopt the FY 2025 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, 2024, entitled KETCHIKAN GATEWAY BOROUGH FY 2025 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 2041. Total Borough appropriations for Fiscal Year 2025 are reflected in Ordinances 2041 and 2042 combined.

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


Fund #	Fund Description	Appropriation
101	General Fund	\$ 21,781,717
2XX	Debt Service Funds	2,746,714
325	Housing Capital Fund	4,400,500
550	Internal Service Fund - KGBSD Health Insurance	8,307,684
555	Internal Service Fund - KGB Health Insurance	3,471,548
701	Land Trust Fund	1,031,019
705	Commerical Vessel Passenger Fund	4,981,306
710	Nonareawide Fund - Library	599,564
711	Local Education Fund	See Ordinance 2041
712	Recreation Capital Sales Tax Fund	4,617,483
713	School Bond/Capital Improvement Fund	5,286,359
714	Passenger Facility Charges (PFC Fund)	-
800	South Tongass Service Area - Water	904,677
805	South Tongass Service Area - Fire	1,585,923
810	Loring Service Area	12,038
820	Old Dairy Road Service Area	16,535
830	Waterfall Creek Service Area	37,936
840	Mud Bight Service Area	32,618
850	Nichols View Service Area	-
860	Forest Park Service Area	75,784
870	Gold Nugget Service Area	33,920
885	Homestead Service Area	27,783
890	North Tongass Fire District	2,674,913
	Subtotal (less Local Education Fund)	\$ 62,626,021
<u>Enterprise Funds</u>		
400	Airport Enterprise Fund	7,186,351
480	Wastewater Enterprise Fund	1,149,217
	Subtotal	8,335,568
	Total all Funds (less Local Education Fund)	\$ 70,961,589

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 3rd day of June, 2024.

EFFECTIVE the 3rd day of June, 2024.



Rodney Dial, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



Glenn Brown, Borough Attorney



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KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 3078

A Resolution of the Assembly of the Ketchikan Gateway Borough, Receiving the 2024 Certified Real and Personal Property Tax Roll, Levying Ad Valorem Property Taxes for Tax Year 2024 Consisting of an Areawide Schools Tax, a Nonareawide Library Tax, a Tax in the South Tongass Service Area, a Tax in the Old Dairy Service Area, a Tax in the Forest Park Service Area, and a Tax in the North Tongass Fire and EMS Service Area; Providing for the Collection of Taxes Due in 2024; and Setting the Date When Taxes Become Delinquent

RECITALS

- A. WHEREAS**, the Ketchikan Gateway Borough Assembly exercises its power to assess, levy, and collect property taxes as provided in AS Chapter 29.45 and KGBC Title 4.45, Municipal Property Tax; and
- B. WHEREAS**, the Assembly wishes to acknowledge receipt of the 2024 Certified Real Property Roll and Business Personal Property Roll as certified by the Assessor and presented to the Board of Equalization on May 6, 2024; and
- C. WHEREAS**, in accordance with AS 29.45.240 and KGBC 4.45.340, the Assembly now wishes to set the 2024 tax year rates of levy and date when taxes become delinquent.

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

Section 1. Certified Roll Acknowledged. The Assembly hereby acknowledges the 2024 Certified Real Property Roll and Business Personal Property Roll as certified by the Borough Assessor and presented to the Board of Equalization May 6, 2024 (the date of equalization) and uses that roll as the basis for levy of property taxes for 2024. A copy of the certification is attached hereto as Exhibit A. The complete roll is available in the Borough Assessor's office.

Section 2. Areawide Schools Tax. There is hereby levied upon all taxable real property in the Ketchikan Gateway Borough, a property tax of 4.75 mills, called a Schools Tax, for the tax year 2024.

Section 3. Nonareawide Library Tax. There is hereby levied upon all taxable real property in the area of the Ketchikan Gateway Borough outside the City of Ketchikan

and the City of Saxman, a property tax of 0.7 mills for Borough nonareawide functions and purposes, in addition to the tax levied in Section 2 above, for the tax year of 2024.

Section 4. South Tongass Service Area. There is hereby levied upon all taxable real property in the South Tongass Service Area, a property tax of 3.2 mills for service area purposes, in addition to the tax levied in Sections 2 and 3 above, for the tax year 2024.

Section 5. Old Dairy Service Area. There is hereby levied upon all taxable real property in the Old Dairy Service Area, a property tax of 5.8 mills for service area purposes, in addition to the tax levied in Sections 2, 3, and 4 above, for the tax year 2024.

Section 6. Forest Park Service Area. There is hereby levied upon all taxable real property in the Forest Park Service Area, a property tax of 2.2 mills for service area purposes, in addition to the tax levied in Sections 2, 3, and 4 above, for the tax year 2024.

Section 7. North Tongass Fire and EMS Service Area. There is hereby levied upon all taxable real property in the North Tongass Fire and EMS Service Area a property tax of 1.7 mills for service area purposes, in addition to the tax levied in Sections 2 and 3 above, for the tax year 2024.

Section 8. Separate from and in Addition to. These areawide, nonareawide, and service area levies made above are separate from and in addition to the "annual motor vehicle registration tax" levied by Section 4.45.030 of the Borough Code.

Section 9. Delinquent Date Established. The billing date for taxes levied pursuant to the provisions of this resolution shall be July 1, 2024. Those taxes shall become due on September 30, 2024, and shall be delinquent unless paid before 5:00 p.m. local time, September 30, 2024. Payments may be accepted based on a timely postmark only if the envelope receives a United States Postal Service cancellation on or before the due date.

Section 10. Effective Date. This resolution shall be effective upon adoption.

ADOPTED this 3rd day of June, 2024.



Rodney Dial, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



Glenn Brown, Borough Attorney

KETCHIKAN GATEWAY BOROUGH

FY 2025 FINAL DETAIL BUDGET

SUMMARY OF REVISIONS

The following pages have been replaced since the initial presentation of this document with the introduction of Ordinance 2042 on May 6, 2024:

Page No.	Title
11-25	Budget Memo (Fiscal Year 2025 Budget and Capital Program Overview)
27	Reservations of Fund Balance
29	Summary of All Funds
33-34	101 - General Fund
81	101-38-000 Interfund Transfers
142-143	711 Local Education Fund

Major revisions:

- Incorporating Ordinance 2041-S-A, which reduced the discretionary local funding for the School District. The District's May 1 request was for \$12,490,456 in local funding. The Assembly appropriated \$9,226,946.
- Updating FY 2024 Estimated figures in the General Fund transfers out and the Local Education Fund transfers in to account for a \$711,098 prior period adjustment. This entry also changed estimated FY 2024 ending fund balances and FY 2025 beginning fund balances for the General Fund and the Local Education Fund.

Other immaterial changes were made such as updating various pages to reflect 'Final Budget' and noting both budget ordinances and adoption dates.