

CITY OF KETCHIKAN, ALASKA
2024 GENERAL GOVERNMENT OPERATING & CAPITAL BUDGET

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CITY OF KETCHIKAN, ALASKA

RESOLUTION NO. 23-2901

**A RESOLUTION OF THE COUNCIL OF THE CITY OF KETCHIKAN, ALASKA
ADOPTING THE BUDGET FOR THE YEAR 2024 APPROPRIATING FROM THE
GENERAL GOVERNMENT FUNDS FOR THE FISCAL YEAR 2024; AND
ESTABLISHING AN EFFECTIVE DATE.**

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Ketchikan, Alaska as follows:

Section 1: That the budget for the year 2024, entitled CITY OF KETCHIKAN, ALASKA, 2024 GENERAL GOVERNMENT OPERATING AND CAPITAL BUDGET is hereby adopted.

Section 2: That the sum of \$38,116,467 as shown in the following items of appropriations is appropriated for the General Fund of the City of Ketchikan for the fiscal year beginning January 1, 2024:

<u>Item of Appropriation</u>	
Mayor and Council	\$ 211,540
City Attorney	381,582
City Clerk	429,370
City Manager	1,093,893
Finance	2,458,149
Information Technology	2,427,511
Fire	6,167,486
Police	7,697,809
Library	1,629,038
Museum	1,315,626
Civic Center	648,458
Public Health	24,325
Public Works - Engineering	2,695,293
Public Works - Cemetery	119,200
Public Works - Streets	2,308,454
Public Works - Garage	958,640
Public Works - Building Maintenance	655,123
Transfers	885,015
Appropriated Reserves	6,009,955
	<u>\$ 38,116,467</u>

Section 3: That the sum of \$9,120,543 as shown in the following items of appropriations is appropriated for the Hospital Sales Tax Fund of the City of Ketchikan for the fiscal year beginning January 1, 2024:

<u>Item of Appropriation</u>	
Public Health	\$ 166,146
Transfers	3,263,025
Appropriated Reserves	5,691,372
Total	<u>\$ 9,120,543</u>

Section 4: That the sum of \$15,339,110 as shown in the following items of appropriations is appropriated for the Public Works Sales Tax Fund of the City of Ketchikan for the fiscal year beginning January 1, 2024:

Item of Appropriation	
Finance	\$ 20,000
Fire	602,450
Police	1,957,450
Museum	72,516
Public Works - Engineering	55,000
Public Works - Cemetery	454,500
Public Works - Streets	4,818,340
Public Works - Garage	235,575
Public Works - Building Maintenance	220,000
Transfers	2,881,035
Appropriated Reserves	4,022,244
Total	<u>\$ 15,339,110</u>

Section 5: That the sum of \$27,245,382 as shown in the following items of appropriations is appropriated for other Special Revenue Funds of the City of Ketchikan for the fiscal year beginning January 1, 2024:

Fund	Item of Appropriation		
Transient Sales Tax Fund	Transfers	\$ 858,333	
	Appropriated Reserves	<u>1,279,836</u>	\$ 2,138,169
Marijuana Sales Tax Fund	Mayor and Council	194,250	
	Transfers	-	
	Appropriated Reserves	<u>20,750</u>	215,000
Solid Waste Services Fund	Public Works - Solid Waste	4,568,774	
	Appropriated Reserves	<u>1,198,169</u>	5,766,943
Boat Harbor Fund	Port & Harbors	1,992,006	
	Appropriated Reserves	<u>618,905</u>	2,610,911
Cemetery O & M Fund	Transfers	5,000	
	Appropriated Reserves	<u>44,084</u>	49,084
Cemetery Development Fund	Public Works - Cemetery	12,000	
	Appropriated Reserves	<u>43,605</u>	55,605
Cemetery Endowment Fund	Appropriated Reserves	<u>29,088</u>	29,088
Shoreline Fund	Transfers	6,374	
	Appropriated Reserves	<u>70,402</u>	76,776
Community Grant Fund	Mayor and Council	378,000	
	Appropriated Reserves	<u>20,631</u>	398,631
Economic Parking & Development Fund	Tourism & Economic Development	-	
Economic Parking & Development Fund	Appropriated Reserves	<u>302,213</u>	302,213
Commercial Passenger Vessel Excise Tax Fund	Tourism Management	509,049	
	Transfers	1,134,730	
	Advances to Other Funds	-	
	Appropriated Reserves	<u>11,426,095</u>	13,069,874
US Marshall Fund	Appropriated Reserves	<u>61,130</u>	61,130
Fire Department SEMT	Transfers	1,425,895	
	Appropriated Reserves	<u>84,461</u>	1,510,356
Federal and State Grant Fund	Fire	630,000	
Federal and State Grant Fund	Police	<u>331,602</u>	961,602
Total			<u>\$ 27,245,382</u>

Section 6: That the sum of \$4,049,075 as shown in the following items of appropriated is appropriated for the General Obligation Bond Debt Service Fund of the City of Ketchikan for the fiscal year beginning January 1, 2024:

Item of Appropriation	
Debt Service	<u>\$ 4,049,075</u>

Section 7: That the sum of \$10,509,681 as shown in the following items of appropriations is appropriated for the Capital Project Funds of the City of Ketchikan for the fiscal year beginning January 1, 2024:

Fund	Item of Appropriation		
Major Capital Improvement Fund	Fire	\$ 2,997,750	
	Civic Center	294,833	
	Tourism Management	18,378	
	Public Works - Streets	1,398,580	
	Advances to Other Funds	-	
	Appropriated Reserves	<u>69,690</u>	\$ 4,779,231
Harbor Construction Fund	Port & Harbors	330,667	
	Fire	-	
	Appropriated Reserves	<u>1,116,436</u>	1,447,103
Community Facilities Development Fund	Museum	1,301,603	
	Appropriated Reserves	<u>1,378,579</u>	2,680,182
Hospital Construction Fund	Public Health	1,100,636	
	Appropriated Reserves	<u>-</u>	1,100,636
CPV Capital Improvement Fund	Tourism Management	500,000	
	Appropriated Reserves	<u>2,529</u>	502,529
Total			<u>\$ 10,509,681</u>

Section 8: That the sum of \$52,958,851 as shown in the following items of appropriations is appropriated for the General Government Enterprise Funds of the City of Ketchikan for the fiscal year beginning January 1, 2024:

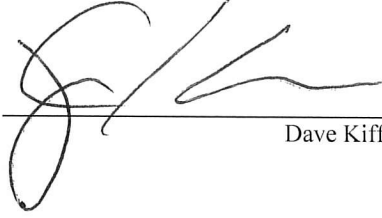
Fund	Item of Appropriation		
Wastewater Fund	Public Works - Wastewater	\$ 10,892,129	
	Appropriated Reserves	<u>1,951,997</u>	\$ 12,844,126
Ketchikan Port Fund	Port & Harbors	12,852,446	
	Appropriated Reserves	<u>20,276,972</u>	\$ 33,129,418
Port Repair & Replacement Fund	Port & Harbors	323,487	
	Appropriated Reserves	<u>6,661,820</u>	6,985,307
Total			<u>\$ 52,958,851</u>

Section 9: That the sum of \$3,604,842 as shown in the following items of appropriations is appropriated for the Self Insurance Internal Service Fund of the City of Ketchikan for the fiscal year beginning January 1, 2024:

Item of Appropriation	
Risk Management	\$ 2,653,340
Appropriated Reserves	<u>951,502</u>
Total	<u>\$ 3,604,842</u>

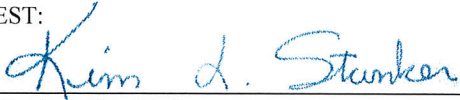
Section 10: This resolution shall be effective upon its passage and approval.

PASSED AND APPROVED by a duly constituted quorum of the City Council for the City of Ketchikan on this 21st day of December, 2023.

A handwritten signature in dark ink, appearing to read 'DK', is written over a horizontal line.

Dave Kiffer, Mayor

ATTEST:

A handwritten signature in blue ink, reading 'Kim d. Stanker', is written over a horizontal line.

Kim Stanker, City Clerk



November 15, 2023

The Honorable Mayor David Kiffer
and Members of the City Council
City of Ketchikan, Alaska
334 Front Street
Ketchikan, Alaska 99901

Pursuant to Section 5-2 of the Ketchikan City Charter, the proposed 2024 General Government Operating and Capital Budget (the “2024 Budget”) is respectfully submitted. In accordance with Section 5-4 of the Charter, the City Council must adopt a final spending plan no later than the third day before the beginning of the next fiscal year, which is December 29, 2023. At least one public hearing on the proposed budget is required prior to adoption of the final spending plan.

INTRODUCTION AND EXECUTIVE OVERVIEW

The 2024 Budget represents the City’s plan for how it proposes to accumulate and spend the financial resources necessary to support cost-effective programs and services consistent with the City Council’s stated goal of preserving and enhancing the quality of life currently enjoyed by the citizens of Ketchikan while complying with the Council’s fund balance policy and maintaining acceptable debt service coverage. The development of a financially sound spending plan for the City began by considering the expectations that the citizens of the community have for its local government, the City’s role in the local economy and the state of the economy of the community that the City serves.

The programs and services contained within the proposed spending plan for 2024 were developed by the various departments and were subsequently reviewed and modified as necessary by the Offices of the City Manager and the Finance Director. Department goals and programs were predicated on the continuation of basic service delivery and addressing long-range issues that have manifested themselves over the course of the past year and during the development of the capital improvement program.

Key Budget Assumptions

In order to present a complete spending plan for 2024, it was necessary for management to make certain assumptions regarding the operations and finances of General Government. The key assumptions used to compile the spending plan for 2024 are as follows:

- Staffing levels remained the same as 2023 except for positions approved by Council in 2023 and positions that presented a good business case and reviewed by the City Manager. The 2024 additional FTE's include one public information officer shared between the City and KPU as requested by the City Council, one database system administrator in the Information Technology Department, one fire inspector and two community paramedics in the Fire Department for the Mobile Integrated Health program.
- Most employee benefit costs are percentage based. The percentage based costs, such as worker's compensation, pension and taxes, increase as salaries and wages increase. The drivers for changes to wages are updates in the CBA and COLA's approved by Council. This also assumes that the State of Alaska will not raise the current PERS employer contribution rate of 22 percent. There is one key exception - health insurance. Health insurance premiums have been projected to rise by 10%. The increase in the cost for health insurance will be shared in accordance with a tiered formula for its non-represented and City IBEW employees.
- Salaries and wages have been programmed to increase 4.0% due to a cost of living increase and step increases for City IBEW and non-represented personnel as approved by the Council in 2022. In 2023, the Council also approved new collective bargaining agreements for the International Association of Fire Fighters (IAFF) and Public Safety Employee Association (PSEA) bargaining units. The IAFF and PSEA bargaining units are also programmed to receive a 4.0% COLA beginning January 1, 2024 and July 1, 2024, respectively.
- The seasonal sales tax rate will remain at 3.0% October through March and 5.5% April through September. Since 2024 will be the first full year the seasonal rate will be in effect we expect to see decrease due to the fact that the 4.0% sales tax rate was still in effect January through March of 2023.
- The Ketchikan Gateway Borough has informed management that property tax valuations will be increasing by an average 8% in the next valuation and assessment cycle. This valuation increase has been programmed into the 2024 revenues for property taxes.
- Liability, property and auto insurance premiums have been programmed to increase by 17.0%, 24.0% and 2.0%, respectively. The City's liability and property insurance policies expire annually on July 1 and, therefore, the renewals overlap the City's calendar fiscal year. The recent increases are due to the addition of a new cyber policy reflecting the increased costs related to cyberattacks, phishing and e-mail fraud in addition to fewer insurers in the market driving up in the property, casualty and liability policies. The rising cost of construction and materials is also impacting the replacement values. As a result, the City has been required to increase its replacement values to ensure that its facilities are adequately insured.
- Workers compensation insurance policies will also expire on July 1, 2024 and overlap the City's calendar fiscal year. Premiums for workers compensation insurance have been projected to increase by an overall 5% on July 1, 2024 and have been programmed for such. Premiums for workers compensation are based on staffing demographics and the rates are set for each employee classification by the National Council on Compensation Insurance. As a result, some

departments may experience an increase in the cost of workers compensation by more than 5% and others will experience an increase of less than 5%.

- Charges for services provided by the City's General Fund are expected to be at budgeted levels for 2023. The ambulance revenues exceeded expectations but this was offset by a change in accounting for Supplemental Emergency Medical Transport program (SEMT) funds in a separate fund. The SEMT funds will now show under transfers as they are utilized.
- Approximately 1.5 million cruise ship passengers and 643 ships have been projected to visit the Port of Ketchikan and cruise port at Ward Cove in 2024. Based on the cruise ship counts we are expecting a similar passenger count 1,112,630 passengers disembarking at the Port of Ketchikan after adjusting for the loss of passengers to Ward Cove. The revenues and expenses of the Port Enterprise Fund have been programmed accordingly.
- Annual debt service is projected to remain the same as 2023, with the exception of adding additional debt service related to Fire Department lease financing of fire apparatus equipment. This additional debt service has not been finalized but is expected to be approximately \$240,000 in 2024.
- In 2024, departments were directed to keep operating expenditures at 2023 levels and provide a business reason for any increases in excess of 5.0%. Departments were directed to limit capital projects to those that are essential unless outside funding is available. Unfortunately, the deferral of capital projects over the last two years has created the need to budget projects that can no longer be deferred and at a much higher cost.

Staff recognizes that some of the assumptions may require modification as more information becomes available and further direction is provided by the City Council. In particular, the projections for sales and marijuana tax revenues may need revision pending the results of third quarter sales and marijuana tax and online sales tax collections. This information will not be available until December 2024.

Issues that Impacted or May Impact the Proposed 2024 Budget and Beyond

In June of 2022, the City and the City IBEW – Local 1547 came to terms with a new collective bargaining agreement effective January 1, 2022. The non-represented employees are also given similar consideration in order to keep compensation levels equitable. This agreement resulted in a cost of living adjustment of 2.0%, 2.5%, and **4.0%** for 2022, 2023 and **2024** and will be factored into the budget accordingly.

The rate of inflation is currently at 3.24% and the cumulative increase in inflation since 2019 is 19.56%. The cost of heating fuel has fluctuated between \$3.16 and \$5.19 per gallon and most recently is at \$3.44 per gallon. The price has decreased but the market can be unpredictable. The increase in fuel also affects the cost of shipping goods to Ketchikan, travel costs and the contract costs for shipping solid waste materials. In the event the utility would need to run the diesel for generation the general government departments could potentially see an additional increase in their utilities accounts. This is something that could have far-reaching impacts to Ketchikan's economy.

Employee vacancies and wages continue to be a major area of concern for the City. Vacancies create a salary savings that covers the cost overtime in some cases and can improve the overall state of the budget; however, it does not provide for a numerical cost to the demands placed on employees who are covering those vacancies to ensure services are not interrupted. Long term coverage of vacant positions can affect morale and productivity. The City is competing with other local governments and businesses to hire and retain qualified personnel. It can be challenging to find qualified personnel locally and our current wages scales are not competitive. Hiring outside the community can be costly but necessary to ensure that adequate personnel is available to provide the services that make our community a desirable place to live.

Current global issues continue to raise concerns surrounding the oil supply and how they could affect inflation and increased cost of goods and services. The economic outlook is pointing towards a recession which could further increase costs, delay goods and affect revenues. A recession could cause housing prices to decrease, reduce state and federal funding and decrease tax revenues. The interest rates are increasing, affecting the cost of borrowing and possibly making it cost prohibitive if rates continue to increase. The 2024 budget is based on a static economy but if a recession hits Ketchikan it could significantly affect property tax and sales tax revenues as well as the number of visitors expected to visit Ketchikan.

Other Issues - State of Alaska Fiscal Challenges

The State of Alaska continues to address the fiscal challenges caused by reduced oil production. The oil revenues have decreased and are expected to continue to decrease in 2024 which reduces the funds available to communities. The State continues to look for ways to lower its own costs and has presented a budget for FY 2024 below the FY 2023 budget. Some of the measures taken have resulted in the elimination of services or service reductions, cuts in state revenue sharing and grant programs, and the loss of state employment in Ketchikan. Ten years ago, the State employed 641 employees compared to 396 in 2022, a 38% decrease. In 2023, capital outlay was extremely limited, the Governor vetoed many projects approved by the legislature and even State capital project funds were concentrated on federally funded programs needing matching funds. The City should continue to carefully monitor future efforts undertaken by the Governor's Office and the State Legislature to develop solutions to solve the state's fiscal challenges. Some of the more important areas of interest to the City and the associated fiscal impacts are as follows:

- Public Employees Retirement System – the current PERS employer contribution rate is 22%. This is a statutory rate. It is not an actuarially determined rate required to fund the PERS. The difference between the actuarially determined rate and the statutory rate is currently funded by the State of Alaska. Any changes to the statutory rate could be costly for local municipalities. A one percent (1%) increase in the PERS employer contribution rate would cost the City about \$211,600.
- Community Assistance Program - this program is the old State Revenue Sharing Program. At one point, the City received as much as \$700,000 under this program. In 2024, the City is projected to receive \$75,850.

- University of Alaska Southeast - Ketchikan Campus – this program provides local employment development opportunities and a low-cost option for many local residents attending their first two years of college or considering one of the Campus’s vocational programs.
- Alaska Marine Highway System – the AMHS serves as a large employer and provides a vital transportation system that is important to the overall economic health of Ketchikan and Southeast Alaska. It is the primary means for connecting Ketchikan to the national highway system. Senator Lisa Murkowski was instrumental in negotiating funding for the Alaska Marine Highway System of more than \$285 million. The funds are expected to restore services and reliability of the marine highway for 30 communities relying on its service. The projects that have been awarded include the repair and modernization of four ferries, upgrades to infrastructure, operations funding and future mainline ferry design and procurement. The presence of the Alaska Marine Highway System provides a way for residents and non-residents to travel and transport cargo to Southeast Alaska communities including Ketchikan
- Ketchikan Pioneer Home – the Pioneer Home provides local employment and a much-needed long-term nursing facility for senior citizens who have chosen to make Ketchikan their home. The lack of long-term nursing facilities could result in many long-time residents being required to uproot and move away from Ketchikan.
- ADEC Clean and Drinking Water Loan Programs – this is a low interest loan program administered by the Alaska Department of Environmental Conservation. This program has been used by the City to finance many of its water and wastewater utility infrastructure projects. The program also offers loan subsidies in the form of principal forgiveness. The elimination of these programs would increase the cost of repairing and replacing utility infrastructure and thus shifting the full cost directly to ratepayers causing utility rates to increase.
- Alaska Municipal Bond Bank Authority - this loan program is administered by the Alaska Department of Revenue that permits municipalities to issue debt based on the State’s bond rating, which is usually near the top of the investment grade category. By comparison, the City’s standalone bond rating is at the bottom of the investment grade category. This program has been used by the City to finance many of its building projects such as the library, fire station and hospital; and infrastructure projects for the port and electric utility. The elimination of this program would increase the cost of financing the repair and replacement of buildings and utility infrastructure, which would then result in tax and utility rate to increases.

The remainder of this transmittal letter is devoted to a detailed financial overview of the 2024 Budget. The overview is intended to provide a better understanding of how the financial component of the budget was developed and to identify opportunities for changes that bring the proposed spending plan more in line with the goals and objectives of the City Council and the community at large.

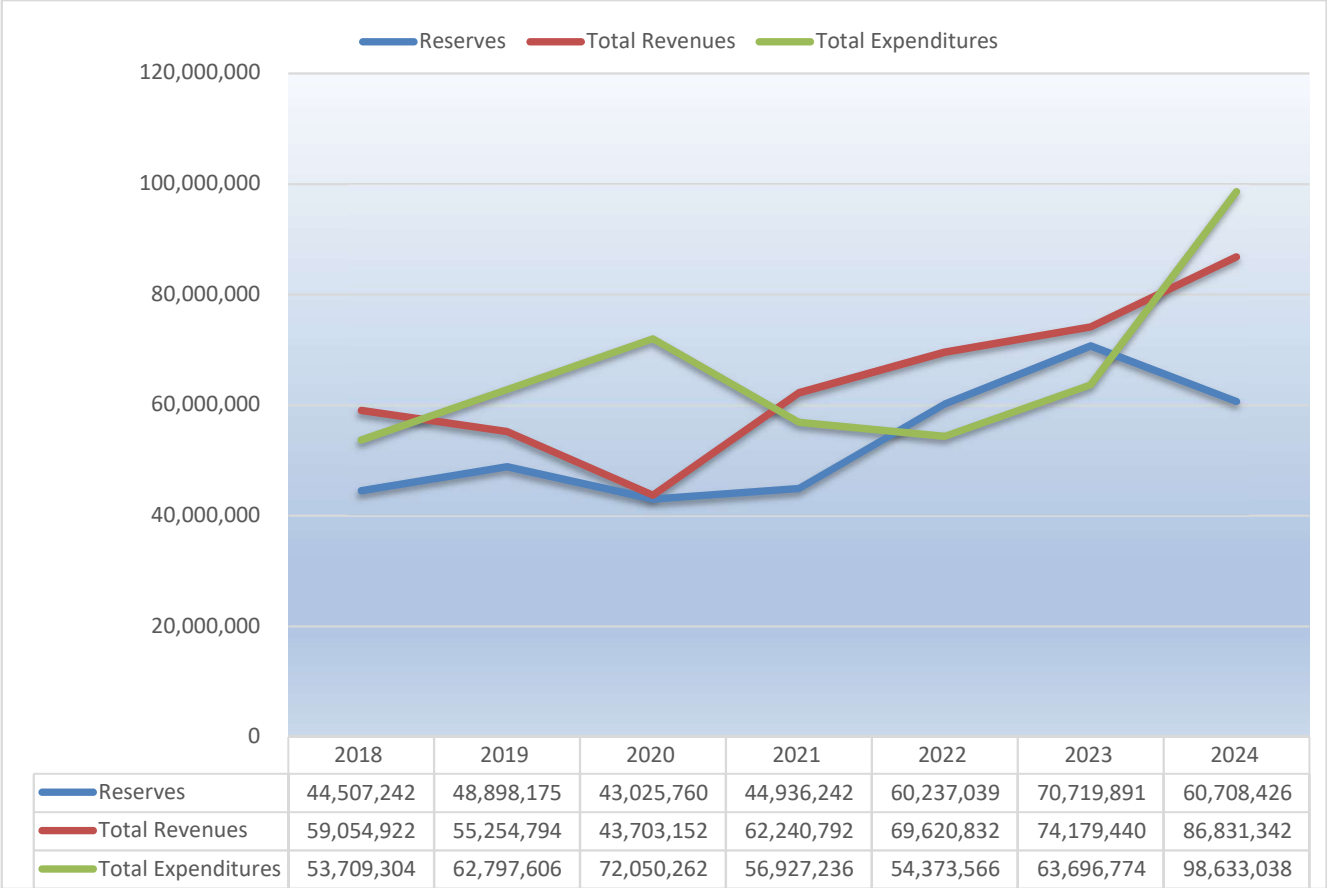
FINANCIAL OVERVIEW OF THE 2024 GENERAL GOVERNMENT ANNUAL OPERATING AND CAPITAL BUDGET

The 2024 Budget includes all governmental funds and all proprietary funds of the City, except for Ketchikan Public Utilities. A separate budget has been prepared for Ketchikan Public Utilities. The table below summarizes the 2024 Budget and compares it with the 2023 Budget and 2022 Actual.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Estimated Beginning Reserves, Jan 1	<u>\$ 44,989,959</u>	<u>\$ 56,142,383</u>	<u>\$ 60,237,225</u>	<u>\$ 70,719,891</u>
Revenues and Transfers:				
Operating Revenues	56,120,448	57,947,727	63,565,013	67,537,441
Non-Operating Revenues	<u>4,954,813</u>	<u>8,987,949</u>	<u>1,880,784</u>	<u>10,300,558</u>
Total Revenues	61,075,261	66,935,676	65,445,797	77,837,999
Transfers from Other Funds	<u>8,545,571</u>	<u>8,747,171</u>	<u>8,733,643</u>	<u>10,783,574</u>
Total Revenues and Transfers	<u>69,620,832</u>	<u>75,682,847</u>	<u>74,179,440</u>	<u>88,621,573</u>
Total Funds Available	<u>114,610,791</u>	<u>131,825,230</u>	<u>134,416,665</u>	<u>159,341,464</u>
Expenditures and Transfers:				
Operating Expenditures	42,059,004	50,359,324	48,524,538	56,714,578
Capital Expenditures	<u>3,768,991</u>	<u>25,082,846</u>	<u>6,438,593</u>	<u>31,134,886</u>
Total Expenditures	45,827,995	75,442,170	54,963,131	87,849,464
Transfers to Other Funds	<u>8,545,571</u>	<u>8,747,171</u>	<u>8,733,643</u>	<u>10,783,574</u>
Total Expenditures and Transfers	<u>54,373,566</u>	<u>84,189,341</u>	<u>63,696,774</u>	<u>98,633,038</u>
Estimated Ending Reserves, Dec 31	<u>\$ 60,237,225</u>	<u>\$ 47,635,889</u>	<u>\$ 70,719,891</u>	<u>\$ 60,708,426</u>

Total funds available for appropriations in 2024, including beginning reserves of \$70.72 million, is \$159.34 million. The projection for total revenues in 2024 is \$88.62 million, an increase of \$12.94 million from 2023. The amount requested for appropriations in 2024 is \$98.63 million; or \$14.44 million more than 2023. Operating expenditures increased by \$6.18 million, capital expenditures increased by \$6.05 million and transfers to other funds increased by \$2.04 million. The 2024 Budget will require a \$10.11 million drawdown of total General Government reserves. As you can see above, the majority of the \$10 million draw-down of reserves in 2023 budget column and the 2024 budget column is due to capital expenditures as we are rolling over most of the 2023 projects; the projects presented are essential to the needs of City and maintaining assets to provide basic services. The reserve balance reflects the carryover of these projects from 2023 to 2024, showing a higher reserve balance for 2023 and the draw down moved to 2024. Had the City been able to complete all projects in 2023, the 2024 fiscal year end would not show a deficit.

The graph below gives a bird’s eye view of the total reserves, total revenues and total expenditures 2018-2024. The 2017-2022 data is based on **actual** reserves, revenues and expenditures, 2023 data is based on **estimated** reserves, revenues and expenditures and the 2024 data is based on **budgeted** reserves, revenues and expenditures. As you can see the reserve balance is trending down as a result of revenues not keeping up with expenditures.



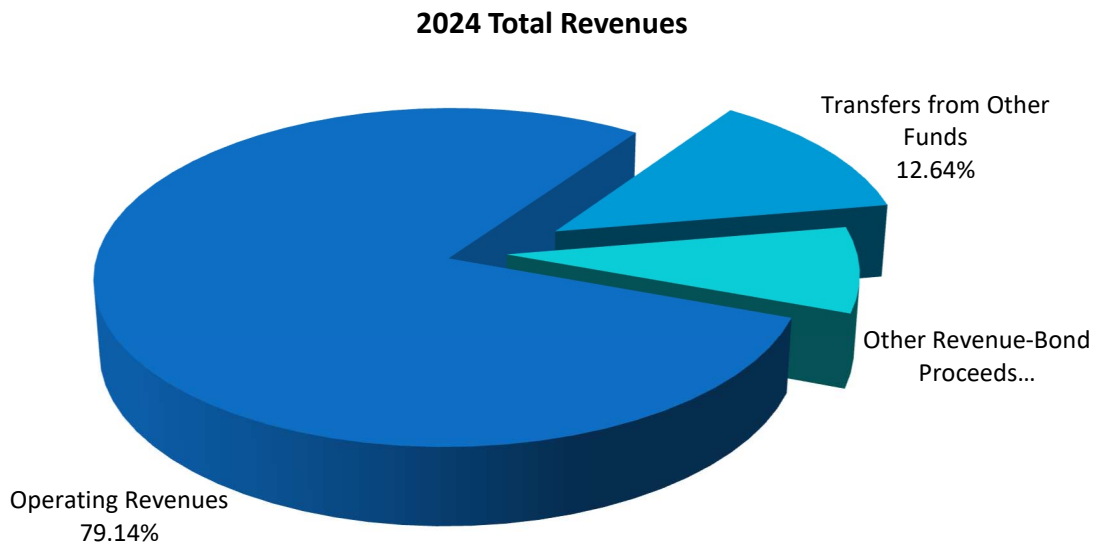
This overview contains a review of the proposed spending plan for 2024 and will include a discussion of the following areas: (1) Revenues – All Funds; (2) Transfers In from Other Funds – All Funds; (3) Operating and Capital Expenditures – All Funds; (4) Transfers Out and Advances to Other Funds – All Funds; (5) Review of Major Funds; (6) Capital Improvement Program; and (7) Debt Management.

REVENUES – ALL FUNDS

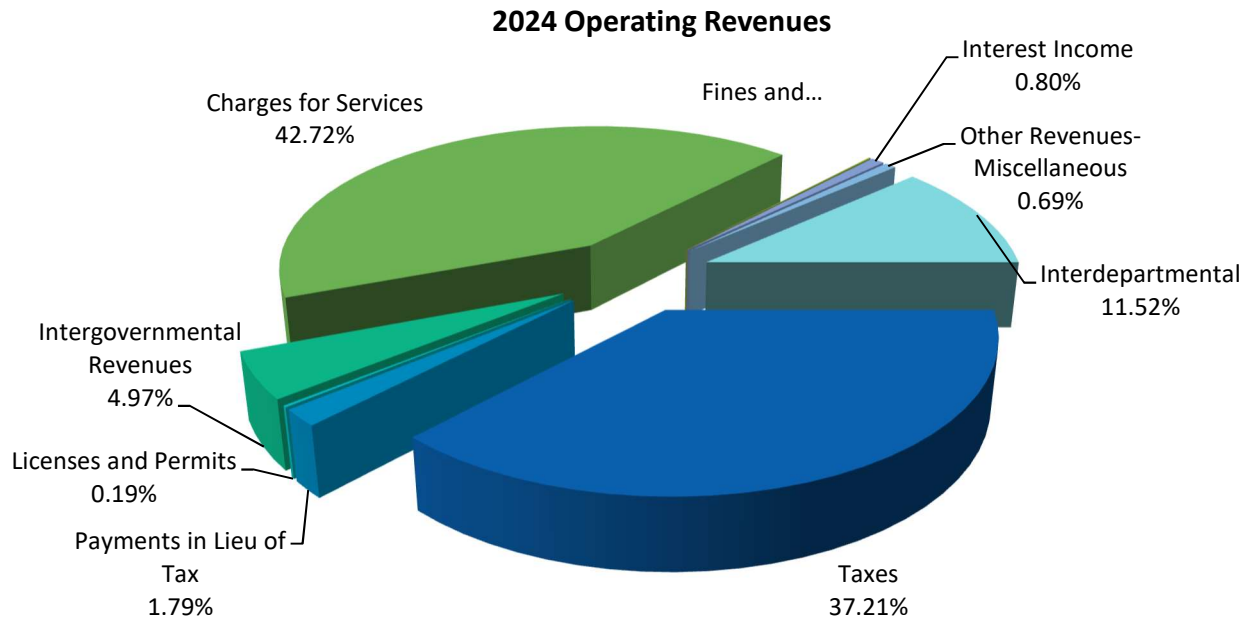
The revenues of the City come from a variety of sources. Most of the revenues are from external sources such as taxes and charges for services. Some of the revenues such as interdepartmental charges are internal to the City. This section includes a discussion of the major revenues realized by the City and information on major factors affecting the revenues. The table below summarizes the major revenues of the City.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Operating Revenues:				
Taxes	\$ 22,275,452	\$ 23,438,900	\$ 25,491,664	\$ 25,129,452
Payment in Lieu of Taxes	1,213,429	1,210,000	1,210,000	1,210,000
Licenses and Permits	133,293	126,700	91,700	126,700
Revenue from Other Govmnts - Operatir	1,717,765	2,350,375	2,474,990	3,356,252
Charges for Services	22,420,135	23,446,165	26,767,559	28,853,206
Fines and Forfeitures	81,812	83,000	83,000	77,000
Interdepartmental	5,258,039	6,648,133	6,348,070	7,781,231
Other Revenue - Miscellaneous	3,007,887	644,454	1,098,030	1,003,600
Total Operating Revenues	56,107,812	57,947,727	63,565,013	67,537,441
Non-Operating Revenues:				
Revenue from Other Govmnts - Capital	4,638,902	2,955,870	214,171	3,278,580
Interfund Advances	315,911	390,101	390,101	-
Transfers from Other Funds	8,558,207	8,747,171	8,733,643	10,783,574
Other Revenue - Bond/Lease Proceeds	-	5,641,978	1,276,512	7,021,978
Total Non-Operating Revenues	13,513,020	17,735,120	10,614,427	21,084,132
Total Revenues	\$ 69,620,832	\$ 75,682,847	\$ 74,179,440	\$ 88,621,573

The City is projecting that its operating revenues for 2024 will total \$67.54 million, an increase of \$9.59 million from 2023. Non-operating revenues will total \$21.08 million, an increase of \$3.35 million. The significant changes to revenues will be discussed below. The following chart identifies the major revenue sources of the City and their respective percentage of the total revenues projected for 2024.



The following chart identifies the operating revenues of the City and their respective percentage of total operating revenues projected for 2024.



Taxes: At 37.21%, tax revenues are the second highest category of operating revenues collected by the City. Tax revenues are used to finance the programs of the City’s General Fund, two sales tax funds and a transient tax fund. The City currently assesses four types of taxes: (1) ad valorem real and personal property taxes; (2) an in-season tax of 5.5% April-September and an off-season tax of 3.0% October-December; (3) 7.0% transient occupancy tax; and (4) 5.0% marijuana sales tax. The table below summarizes the major tax revenues of the City.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Property Taxes	\$ 5,828,905	\$ 5,951,900	\$ 6,028,587	\$ 6,484,702
Sales Taxes	15,246,147	16,365,000	18,327,750	17,477,750
Transient Occupancy Taxes	818,595	620,000	860,000	850,000
Marijuana Sales Taxes	254,949	400,000	198,246	215,000
Other Taxes	126,856	102,000	77,081	102,000
Total	<u>\$ 22,275,452</u>	<u>\$ 23,438,900</u>	<u>\$ 25,491,664</u>	<u>\$ 25,129,452</u>

Other taxes include automobile and boat taxes shared by the State of Alaska with the City.

Property Taxes Revenues from property taxes are a function of assessed property values and the mill rate. Assessed property values are determined by the Ketchikan Gateway Borough Assessment Department and certified by the Borough Assembly acting as the Board of Equalization. The Borough reappraises property located within the City on a four-year cycle as follows:

Cycle 1 – residential zoned property from Schoenbar Bypass to the south City limits.

Cycle 2 – commercial and industrial zoned property.

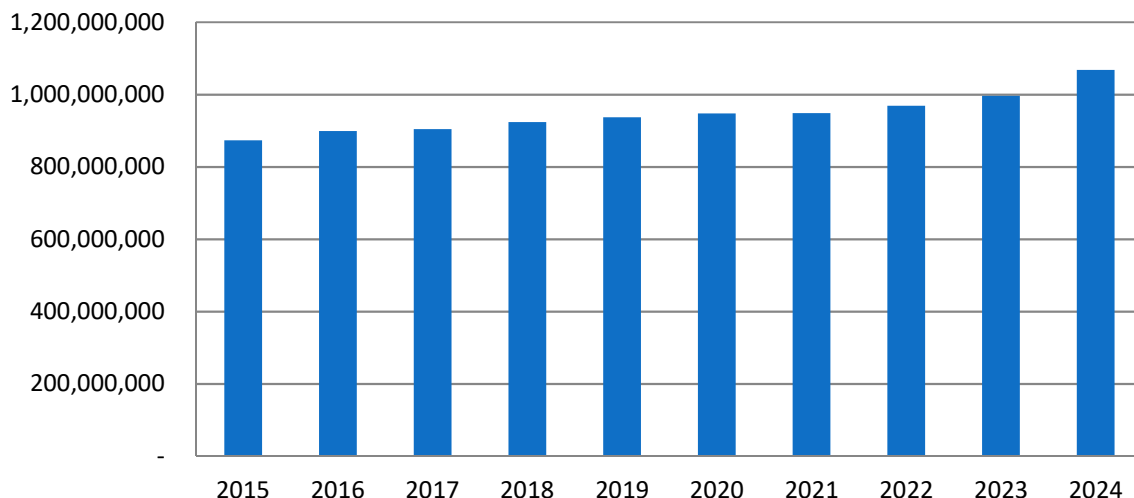
Cycle 3 – no city property appraised in Cycle 3.

Cycle 4 – residential zoned property from Schoenbar Bypass to the north City limits.

In 2024, the Ketchikan Gateway Borough suspended reappraisals to implement a new computer assisted appraisal system. The reappraisal process will resume in 2024. Properties not scheduled for reappraisal are generally subject to a market analysis and adjusted accordingly. Assessed values are projected to increase approximately 8.0% percent in 2024, per State mandate. Usually the City uses an average increase over the last 5 years based the assessed values of properties located in the City. In 2023 the overall property values increased 5.2%, the five-year average is 2.2%.

The City currently receives \$6.60 per \$1,000 of assessed valuation from property owners located within the City limits. If the assessed values are not sufficient to fund the budgeted revenue the Council will need to consider a mill rate increase to make up for the shortfall. A 1.0 mil increase would generate approximately \$920,000 and a 0.1 mil rate increase would generate approximately \$92,000 in revenue. Actual assessed property values will not be known until the Ketchikan Gateway Borough Board of Equalization certifies the assessment roll in May of 2024. The City is required to adopt its annual mill levy by June 15 each year. Pursuant to the Council's budget policy and the anticipated valuation increase, we do not anticipate recommending a mill levy increase in June. Should market conditions drastically change between now and June staff will review those changes and make the appropriate recommendations to the Council.

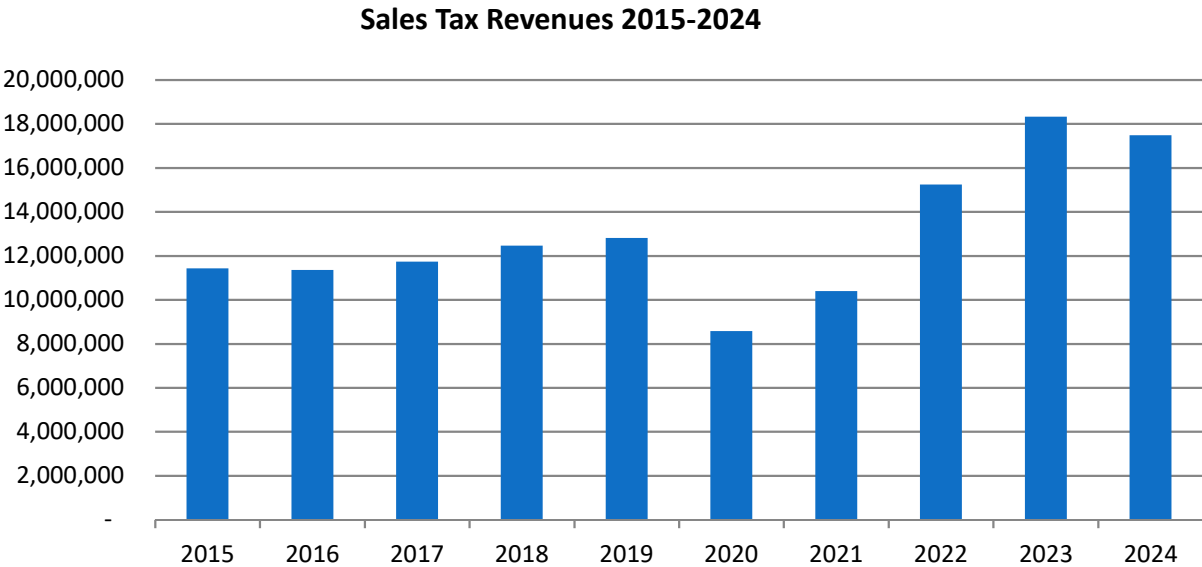
Property Tax Assessments 2015-2024



Sales Taxes Sales tax revenues are generated from a seasonal sales tax rate of three percent October through March and five and one half percent April through September imposed on retail sales within the City limits. Sales tax revenues are accounted for in three separate funds as follows:

- General Fund –3.0% April –September, 0.5% October-December
- Hospital Sales Tax Fund – 1%
- Public Works Sales Tax Fund – 1.5%

For 2024, sales tax revenues have been projected to total \$17.5 million. The projected revenues are based on the projected taxable sales from 2023. A share of the increase will come from a 5.5% tax rate during the peak tourism months along with the increase in the cost of goods and services. For example, the fluctuation in fuel prices can change the sales tax revenue collected, in 2016, the City collected \$564,926 and in 2022 collect \$984,241 from sales related to fuel purchases. This and the effects of COVID-19 are examples of how the fluctuation in prices and overall economy can affect the sales tax revenues. Another factor that has increased sales tax revenues for the City is the taxation of remote sales. In late 2020, the City became a member of the Alaska Remoter Sellers Sales Tax Commission and began participating in the collection of sales taxes from online sales, resulting in an estimated \$1,000,000 in sales taxes from remote seller sales in 2023.



Transient Occupancy and Marijuana Sales Taxes A seven percent transient occupancy tax is assessed against consumers using overnight lodging facilities located within the City limits. This tax is used to provide financial support to the Ted Ferry Civic Center and community promotion. A five percent sales tax assessed on retail marijuana sales within the City limits became effective April 1, 2017. This tax is used to support humanitarian programs. Both taxes are in addition to the City’s seasonal sales tax of three percent October through March and five- and one-half percent April through September retail sales tax. The transient occupancy tax revenues averaged \$510,000 annually with the exception of 2020. In 2022, the revenue increased to \$818,593 and 2023 is trending toward \$850,000. Revenue of \$850,000 is sufficient to fund Civic Center operations of \$546,500 and capital improvements of approximately \$300,000 annually, but should this revenue decrease due to a recession the Council may need to adjust the transient tax or determine another funding source for capital improvements for the civic center. Staff is currently reviewing the rates for Civic Center services and the transient tax rate for council discussion.

Payment in Lieu of Taxes (PILOT): Governments are exempt from property taxes, however, many municipalities, including the City, have a policy of requiring their enterprise funds to pay an amount in

lieu of property taxes. The payments in lieu of taxes are based on the estimated assessed values of enterprise fund properties located within the City limits and the proposed mill rate. Also included in the PILOT is an estimate of the payment in lieu of taxes that will be made by certain organizations administering affordable housing programs.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Ketchikan Public Utilities	\$ 786,000	\$ 786,000	\$ 786,000	\$ 786,000
Port of Ketchikan	319,000	319,000	319,000	319,000
Wastewater	80,000	80,000	80,000	80,000
Affordable Housing Programs	28,429	25,000	25,000	25,000
Total	<u>\$ 1,213,429</u>	<u>\$ 1,210,000</u>	<u>\$ 1,210,000</u>	<u>\$ 1,210,000</u>

Revenues from Other Governments: This category includes operating and capital grants and other forms of financial assistance from the federal and state governments. Although the City generally receives a substantial amount of revenues from other governments, the amount received tends to fluctuate widely from year-to-year. Operating grants tend to be more stable and capital grants for infrastructure and major maintenance tend to fluctuate widely from year-to-year. The City received \$4.46 million in Local Government Lost Revenue- ARPA Funds in 2022. This funding will not continue in 2024 but public works is the recipient of \$1,250,000 for the Schoenbar Culvert project as well as the Tongass Avenue Sewer Main Replacement project. Staff continues to actively looking for other grants that are available through new grant programs in 2024.

Capital grant awards are subject to the availability of funding and tend to be project specific. All of the programmed \$3,278,580 in grant revenues to be received from other governments in 2024 has been awarded to the City. The capital grants will be used to replace the Fire Department's physical fitness equipment, Schoenber Culvert Rehabilitation project, and Tongass Avenue Sewer Force Main project.

The State's raw fish tax is subject to harvest volumes and market prices for fish, this variance tends to make the amount the City receives a challenge to estimate. Seventy-seven percent of the raw fish tax is dedicated for harbor infrastructure improvements. The remaining 23% is accounted for in the KPU Enterprise Fund and is used to subsidize water rates for the seafood processors.

Funding for the Community Assistance Program for 2024 is predicated on the Alaska Legislature funding the program for FY2024. The State Commercial Passenger Vessel Excise Tax is shared with the City is based on the number of cruise ship passengers visiting the State of Alaska. The City receives \$2.50 per passenger arriving at the Port of Ketchikan and is expecting to receive approximately \$2,622,800 in CPV Excise Tax reflecting a full cruise ship season in 2023. The City is also expecting the passenger counts to remain static in 2024. The City's projections remain conservative due health and safety concerns as well as the economic conditions and rising inflation facing the Country. The increasing cost of goods and services could push travelers to travel closer to home in an effort to save money.

The following table below summarizes the major sources of revenues from other governments.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Operating Grants:				
License Refunds	\$ -	\$ 25,000	\$ 38,600	\$ 30,000
State Grants - Shared Fisheries Tax	8,650	5,000	12,383	12,000
State Raw Fish Tax	305,910	305,000	243,440	250,250
Community Assistance Program	267,915	100,000	178,345	150,000
State CPV	185,233	1,875,000	1,790,530	2,622,800
Police Department Grants	-	248,702	-	248,702
Fire Department Grants	46,662	21,875	52,482	25,000
Library Department Grants	6,311	7,000	7,000	7,000
Museum Department Grants	49,871	10,000	1,191	10,000
Mobile Integrated Health	-	-	150,519	-
Federal-Operating Grants	-	-	-	-
NEU (Non Entitlement Units)	1,005,226	-	-	-
Other	500	1,500	500	500
	<u>1,876,278</u>	<u>2,599,077</u>	<u>2,474,990</u>	<u>3,356,252</u>
Capital Grants:				
Fire Department Grants	-	-	-	630,000
Museum Department Grants	-	75,000	-	-
Public Works Grants	1,950,734	2,500,000	-	2,648,580
Harbors Grants	22,368	132,168	214,171	-
Port Grants	2,507,287	-	-	-
	<u>4,480,389</u>	<u>2,707,168</u>	<u>214,171</u>	<u>3,278,580</u>
Total	<u>\$ 6,356,667</u>	<u>\$ 5,306,245</u>	<u>\$ 2,689,161</u>	<u>\$ 6,634,832</u>

Charges for Services: Charges for services accounts for 42.72% of the City's total operating revenue and is the largest source of operating revenues. It includes user fees for general government and utility services provided by the City. Fees for services include building inspections and plan reviews, parking, emergency medical services including transportation, harbor moorage, port dockage, library facilities for residents and nonresidents of the City, solid waste collection and disposal, and wastewater. The following table summarizes the major categories of charges for services.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Parking	\$ 90,945	\$ 98,000	\$ 98,000	\$ 98,000
Ambulance	1,403,984	1,200,000	1,664,227	1,597,801
E-911 Services	400,513	390,000	430,000	390,000
Borough Library Services	522,275	519,998	519,597	593,983
Civic Center	94,206	85,000	85,000	85,000
Solid Waste Fees	3,591,767	3,879,845	4,121,810	4,112,000
Wastewater Fees	3,508,103	3,491,000	3,497,931	3,491,000
Harbor Fees	1,701,684	1,609,000	1,709,916	1,683,500
Port Fees	10,735,110	11,793,200	14,167,737	16,362,200
Museum Fees	209,173	212,100	304,087	284,500
Tideland Leases	47,320	55,000	40,000	55,000
Other	162,375	168,022	169,254	155,222
Total	<u>\$ 22,467,455</u>	<u>\$ 23,501,165</u>	<u>\$ 26,807,559</u>	<u>\$ 28,908,206</u>

Total charges for services for 2024 have been projected to increase from 2023 by \$5.41 million, or by 23.0%, to \$28.91 million. Most of the revenues from fees for service will remain unchanged for 2024, except for the following:

- Fees for the port have been projected to increase by \$4.57 million, or 38.7% from the amount budgeted in 2023, due a conservative estimate for the 2023 budgeted revenues related to the number of cruise ship passengers. The basis for 2024 projected revenues reflects a static number of passengers in 2024 but an increase in the passenger wharfage fees of \$2.00 per passenger.

Interdepartmental Charges: Interdepartmental charges are fees assessed against the revenue generating and enterprise funds that collect fees from users and other funds of the City. The General Fund and the Self-Insurance Fund provides certain services for these funds. The services include City Council, City Clerk, Legal, Engineering, Central Garage, Finance, Information Technology, Human Resources, and Risk Management. Since KPU maintains a separate garage, it is not charged for this service.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
KPU	\$ 2,197,079	\$ 2,832,500	\$ 2,598,586	\$ 3,336,800
Port Fund	245,805	332,523	299,635	386,240
Harbor Fund	140,755	206,790	178,001	238,402
Solid Waste Fund	310,998	433,900	417,563	488,809
Wastewater Fund	414,173	594,430	552,125	677,640
Self Insurance Fund	1,949,229	2,247,990	2,302,160	2,653,340
Total	<u>\$ 5,258,039</u>	<u>\$ 6,648,133</u>	<u>\$ 6,348,070</u>	<u>\$ 7,781,231</u>

Interdepartmental charges are determined using a variety of methods. The amount charged for the cost of services provided to KPU is based on a model developed by a consultant engaged by the KPU Telecommunications Division. Services charged to other revenue generating funds of the City are based on labor. An increase of \$1.13 million for Interdepartmental charges has been programmed in 2023. Premiums for property and liability insurance continue to rise because of poor claims experience at the national level and replacement values have been impacted by the rising cost of construction and building materials. As a result, insurance premiums have been projected to increase by \$405,350. For information about insurance premiums, please refer to the Risk Management section of the 2023 Budget. The increase in other interdepartmental services of \$727,748 is a result of increased personnel services, information technology equipment replacements and upgrades and the overall cost of goods and services for those divisions that provide services to the KPU, Port, Harbor, Solid Waste and Wastewater Funds.

TRANSFERS IN FROM OTHER FUNDS – ALL FUNDS

Transfers in from other funds include operating subsidies, the movement of financial resources from one fund to another, in order to share the cost of programs or activities accounted for in another fund and the transfer of financial resources for debt service. For 2024, \$10.78 million has been programmed for transfers in from other funds to the funds listed below.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
General Fund	\$ 3,480,244	\$ 3,742,767	\$ 3,944,587	\$ 4,408,749
Community Grant Fund	148,855	180,000	16,765	189,000
Major Capital Improvements Fun	-	580,000	470,000	1,210,750
Community Facilities Developme	-	-	-	90,000
CPV Capital Improvement Fund	803,438	100,000	7,000	500,000
GO Bond Debt Service Fund	3,584,483	3,622,404	3,622,404	3,863,075
Port Fund	323,411	-	-	-
Port Repair & Replacement Fund	521,051	522,000	522,000	522,000
Self Insurance Fund	-	390,101	390,101	-
Total	<u>\$ 8,861,482</u>	<u>\$ 9,137,272</u>	<u>\$ 8,972,857</u>	<u>\$ 10,783,574</u>

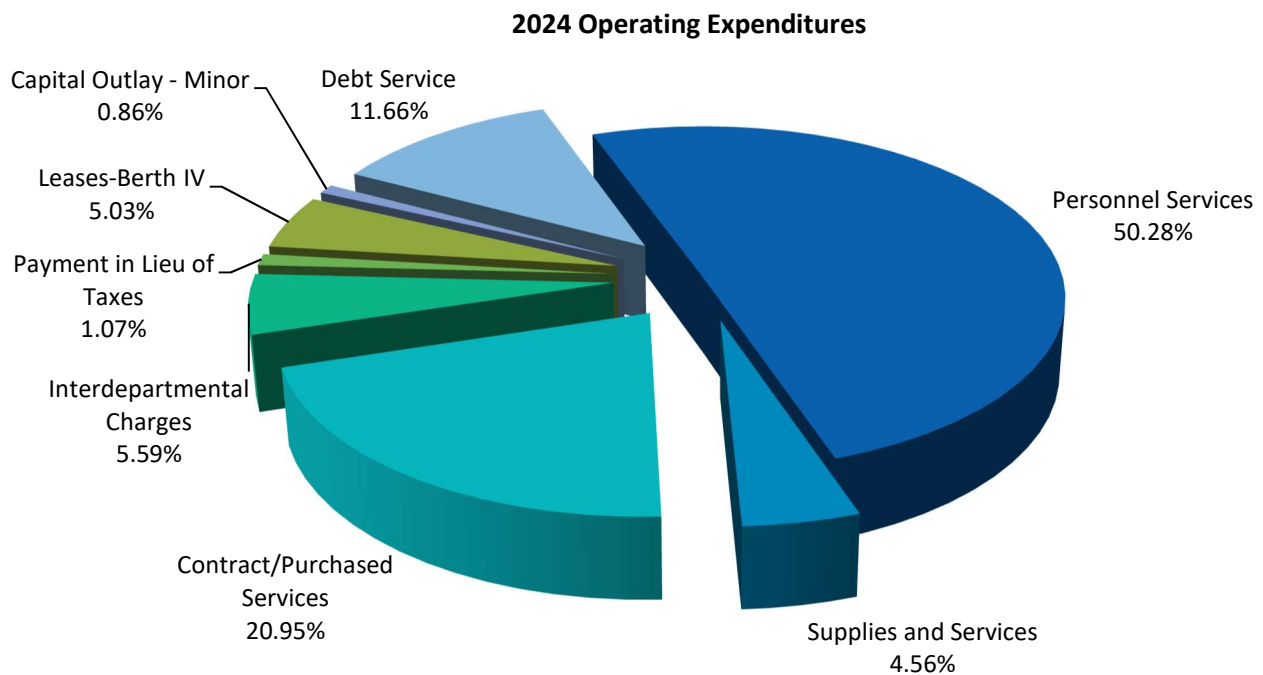
For detailed information about transfers in, please refer to the Transfers and Advances section of the 2024 Budget.

OPERATING AND CAPITAL EXPENDITURES – ALL FUNDS

Total operating and capital expenditures in the amount of \$87.85 million have been programmed for 2024. The table below summarizes the major expenditures of the City and compares 2024 with 2023 and 2022.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel Services	\$ 20,886,421	\$ 25,617,892	\$ 24,108,057	\$ 28,501,738
Supplies	2,108,356	2,381,899	2,308,904	2,583,834
Contractual and Purchased Services				
Leases - Berth IV	1,820,833	2,420,833	2,420,833	2,850,000
Other Contract. and Purch. Services	7,913,398	10,164,739	9,760,389	11,878,989
Repayment of Interfund Advance	-	-	-	-
Interdepartmental Charges	2,062,360	2,673,083	2,503,987	3,167,904
Payment In-Lieu of Taxes	568,999	592,100	592,100	607,300
Capital Outlay - Minor	261,850	478,120	464,373	489,100
Debt Service	6,337,118	6,369,408	6,369,408	6,610,713
Total Operating Expenditures	41,959,335	50,698,074	48,528,051	56,689,578
Capital Outlay - Major	3,868,660	24,744,096	6,435,080	31,159,886
Total Operating and Cap.Expenditures	\$ 45,827,995	\$ 75,442,170	\$ 54,963,131	\$ 87,849,464

Total operating expenditures for 2024 are projected to increase by \$5.99 million from 2023. Capital outlay-major is projected to increase by \$6.42 million. Total operating and capital expenditures have been programmed to increase by \$12.41 million. The following chart summarizes the major categories of operating expenditures.

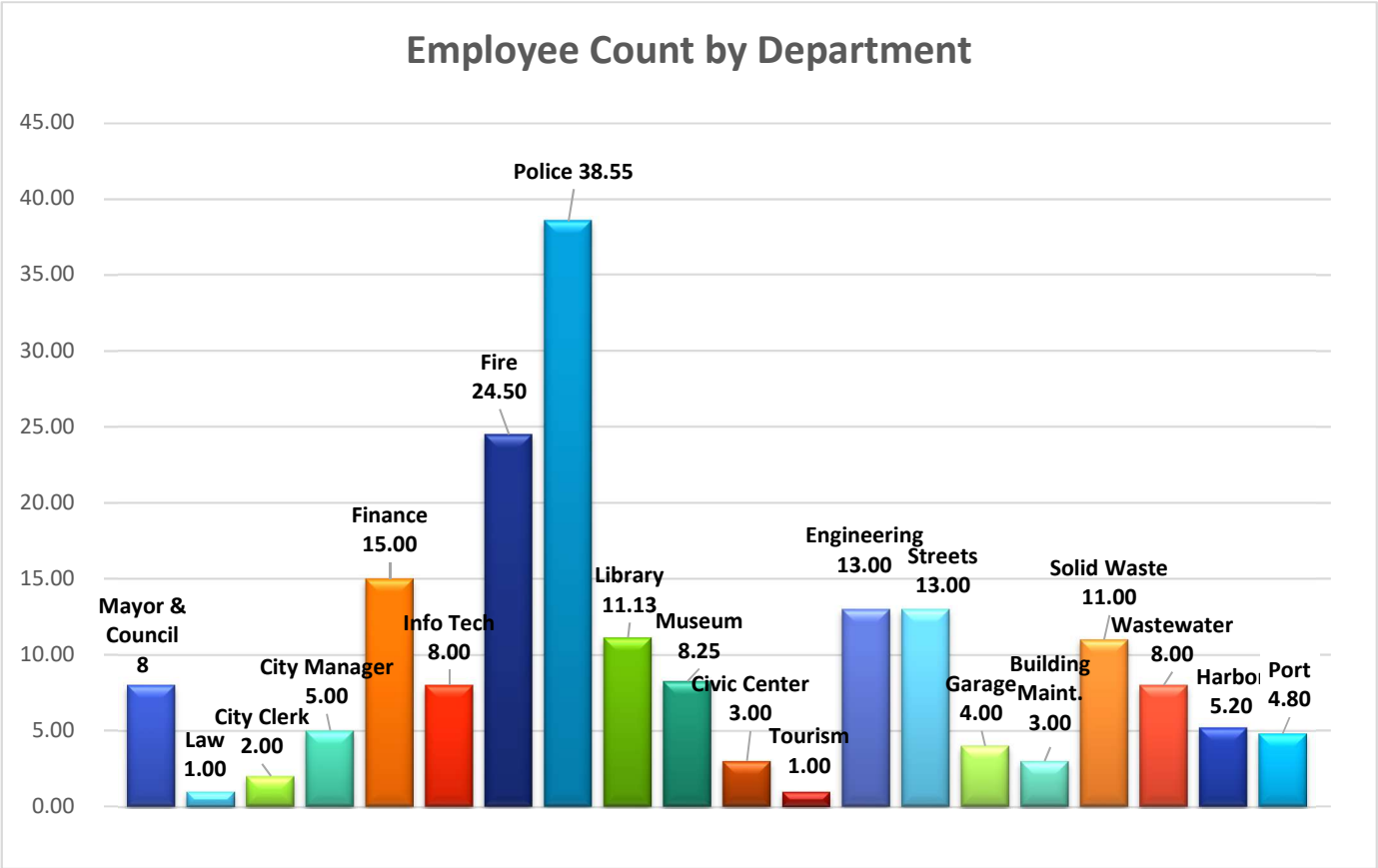
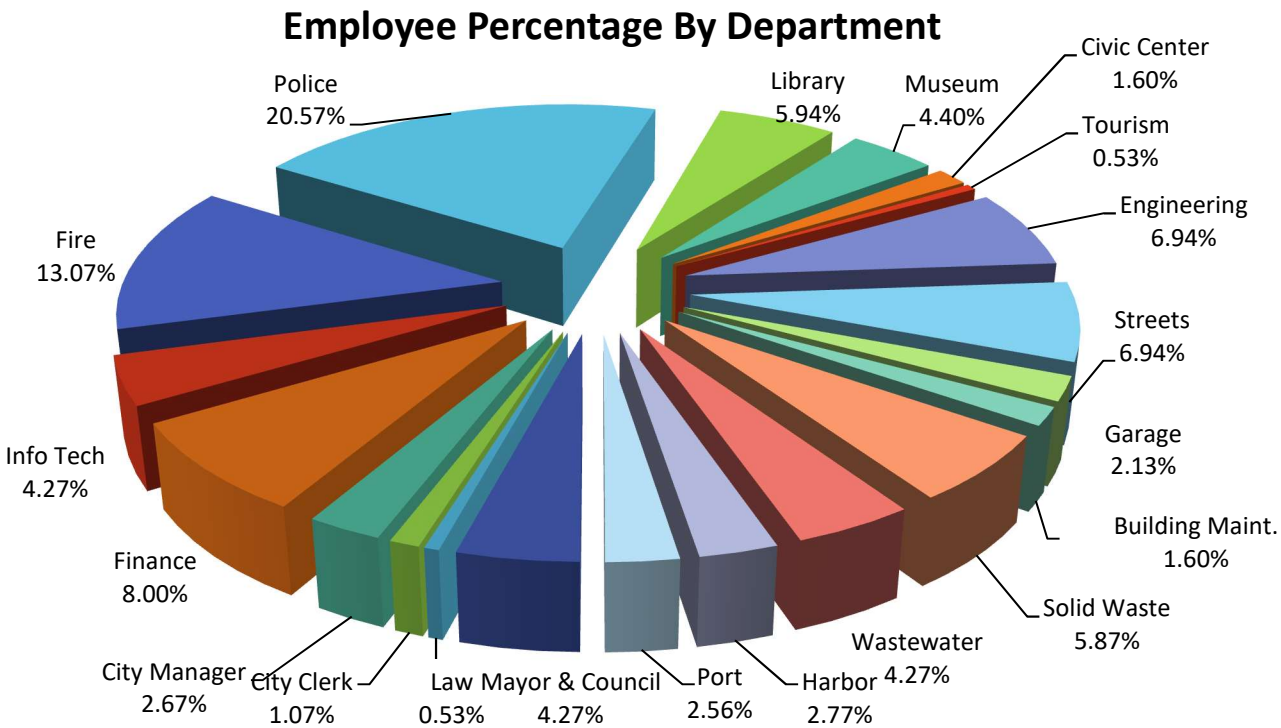


Personnel Services: The cost of personnel is projected to consume 50.28% of the City's annual operating expenses, **which is the approximately the same share as 2023**. This category includes salaries and wages for regular and temporary employees, overtime and employee benefits. Employee benefits include health insurance, life insurance, retirement, workers compensation, social security, unemployment, accrued leave and allowances for uniforms and clothing. The cost of personnel services is summarized as follows:

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Salaries and Wages-Regular	\$ 11,703,910	\$ 12,865,853	\$ 11,862,363	\$ 13,761,142
Salaries and Wages-Temporary	927,134	918,837	1,115,990	1,311,220
Overtime	982,461	853,225	1,002,200	857,700
Payroll Taxes	1,028,983	1,120,633	1,054,095	1,220,200
Pension Benefits	2,491,710	2,720,635	2,470,785	3,018,290
Health Insurance Benefits	3,160,423	3,724,304	3,298,025	4,289,610
Workers Compensation	357,560	399,506	393,945	447,730
Other Benefits	72,030	343,500	343,630	567,830
Allowances	162,210	142,665	112,765	139,840
Total	<u>\$ 20,886,421</u>	<u>\$ 23,089,158</u>	<u>\$ 21,653,798</u>	<u>\$ 25,613,562</u>
Number of Employees (FTE)	<u>182.375</u>	<u>183.425</u>	<u>184.015</u>	<u>187.425</u>

The proposed level of staffing for 2024 is 187.425 FTE. An increase of 4.0 FTE's, 0.5 FTE for a Public Information Officer, 1.0 FTE for Information Technology Department and 2.5 FTE's for Fire Department has been proposed for 2024.

The charts below show how the 187.425 FTE employees are distributed among the various City departments.



Regular salaries and wages have been projected to increase by \$865,289 to \$13.76 million in 2024. The increase is due the negotiation of a collective bargaining agreement with the City-IBEW Local 1547, the implementation of a 4.0% COLA for 2024, and annual step increases. The costs of temporary wages have been programmed to increase by a total of \$392,383 due to increased wages due to the demand for temporary workers and the resumption of the cruise ship season which requires port security while ships are in port. Overtime has also been programmed to increase slightly, \$4,475, due to an increase in wages. **Now that the Fire Department is fully staffed it has promised to decrease its overtime by managing staff and reducing the number call shifts in 2024.**

Workers compensation, which is based on a rate per \$100 of compensation at the straight time rate for hours worked, has been programmed to increase by \$5,590. Wages increased 2.5% in 2023 and will increase 4.0% in 2024 is the major case for of the projected premium increase in 2024. The workers compensation premium for fiscal year 2024 was less than expected due to the change in the City's workers compensation premium loss modifier, which decreased from 1.23 to 1.19.

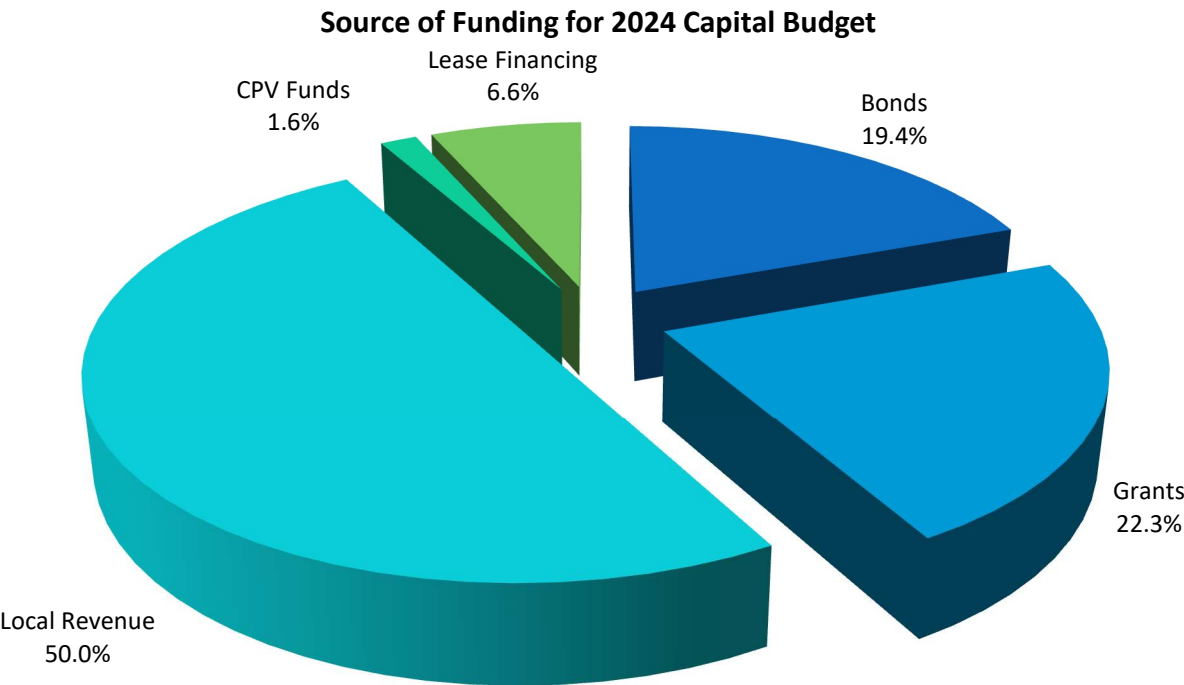
Health insurance costs, which are not based on a percentage of compensation, have been programmed to increase \$374,755 due to the redistribution of the employer share of premiums. Health insurance premiums have been projected to increase 10%. The effective dates vary because the City participates in five health insurance plans. Health insurance premiums are also difficult to project because they are based on the claims experience of the health insurance plans, the type of coverage selected by the employee and vacancies. Three of City's plans offer different levels of coverage with different premiums and the other two offer a "one size fits all" coverage with a uniform premium. Since the annual cost of health insurance premiums range between \$10,972 for an employee only plan and \$42,828 for a family plan, vacancies can have a significant impact on the City's total outlay for health insurance benefits for its employees.

Supplies: Supplies include office and operating supplies, maintenance materials, fuel, postage, books and publications, chemicals and similar expendable items used in operations. This category accounts for 4.56% of operating expenditures. The amount requested for supplies in 2024 is \$201,935 or 8.50% more than the amount requested in 2023. This increase is being driven by an overall increase in the cost of supplies and transportation to Ketchikan.

All Other Contractual and Purchased Services: All other contractual and purchased services include travel, training, advertising, maintenance services, software and equipment maintenance agreements, leases and rentals of property and equipment, professional services, utilities and technical services. This category accounts for 20.95% of operating expenditures. The amount requested for contractual and purchased services in 2024 is \$1,543,417, or 12.26%, more than the amount requested in 2023. The solid waste transport and disposal contract, berth IV lease and the rising cost of insurance premiums for property and liability coverage accounted for most of the increases.

Capital Outlay: The amount requested for major capital outlay has been programmed to increase by \$6.42 million to \$31.16 million. **Several projects have been deferred over the last two years and must be addressed along with completion of grant-funded projects.** The amount requested for minor capital outlay has increased by \$10,980 to \$489,100. The chart below identifies the source of funding

for the capital projects proposed for 2024. For more information regarding the City’s capital spending plans for 2024, please see the 2024 – 2028 Capital Improvement Program.



Debt Service: Debt service accounts for 11.66% of operating expenses. The amount requested for debt service in 2024 is \$6,610,713 or \$241,305, more than the amount requested in 2023. The increase is due to a new fire equipment financing lease approved in 2023. Any new debt related to capital improvements in 2024 will require voter approval. Please see the discussion under Debt Management, which begins on page B-31, for further information about the City's debt obligations.

The General Government Budget Overview Report Section beginning with page C-1 provides additional analyses for expenditures.

TRANSFERS OUT AND ADVANCES TO OTHER FUNDS

Transfers out from other funds include operating subsidies, the movement of financial resources from one fund to another in order to share the cost of programs or activities accounted for in another fund and the transfer of financial resources for debt service. For 2024, \$10.78 million has been programmed for transfers out from other funds and nothing has been programmed for advances.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Transfers Out:				
General Fund	\$ 855,565	\$ 866,464	\$ 861,834	\$ 885,015
Hospital Sales Tax Fund	2,989,286	2,997,075	2,993,987	3,263,025
Public Works Sales Tax Fund	2,308,487	2,358,865	2,354,235	2,695,035
Transient Tax Fund	404,744	826,684	703,422	846,500
Marijuana Sales Tax Fund	200,000	200,000	144,000	-
Bayview Cemetery O & M Fund	5,000	5,000	5,000	5,000
Shoreline Fund	6,374	6,374	6,374	6,374
CPV Special Revenue Fund	965,064	510,227	417,227	1,134,730
SEMT Fund	290,000	454,482	725,564	1,425,895
Port Enterprise Fund	521,051	522,000	522,000	522,000
Total	<u>\$ 8,545,571</u>	<u>\$ 8,747,171</u>	<u>\$ 8,733,643</u>	<u>\$ 10,783,574</u>

The transfers out of one fund to another have been programmed to increase by \$2,036,403. Transfers out from the CPV Special Revenue Fund have increased by \$624,503 for capital projects related to tourism, Hospital Sales Tax Fund increased by \$265,950 to address the increase in operational costs and help fund the Mobile Integrated Health program, Public Works Sales Tax Fund increased \$336,170 due to additional debt service and to address the increase in operational costs and the SEMT Fund increased by \$971,413 to help fund the Mobile Integrated Health program and capital purchases related to emergency medical transport services.

For more information about transfers out and advances, please refer to the Transfers and Advances section of the 2024 Budget.

REVIEW OF MAJOR FUNDS

This section contains a review of all the major funds of the City except for the KPU Enterprise Fund. Included are the following funds:

- General Fund
- Sales Tax Funds
 - Public Works Sales Tax
 - Hospital Sales Tax
- Special Revenue Generating Funds
 - Small Boat Harbor
 - Solid Waste Services
- Enterprise Funds
 - Wastewater
 - Port

The seven funds listed above account for \$59.38 million, or 87.92%, of the City of Ketchikan's total operating revenue, \$48.74 million, or 85.93%, of the City's total operating expenditures and 100% of

all general government personnel. For information about the KPU Enterprise Fund, please see the 2024 KPU Operating and Capital Budget.

General Fund: The General Fund is the main operating fund of the City and is considered its most important fund. This fund provides the financial resources for the administration of the City and many of its vital services such as fire and police protection, library, museum and civic center facilities, public health, street and cemetery operations and maintenance, and the maintenance of the City's rolling stock and buildings. The General Fund accounts for:

- 157.925 of the City's 187.425 general government employees and 90.6% of its annual general government payroll;
- 35.0 % of the City's annual operating revenues for general government; and
- 53.7 % of the City's annual operating expenses for general government

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A summary of the proposed 2024 Budget for the General Fund, with a comparison to 2023 and 2022 is provided below.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Revenues				
Taxes:				
Property	\$ 5,828,905	\$ 5,951,900	\$ 6,028,587	\$ 6,484,702
Sales	5,717,305	8,440,000	8,690,000	7,840,000
Other	98,805	86,000	61,081	86,000
Total Taxes	11,645,015	14,477,900	14,779,668	14,410,702
PILOT	1,213,429	1,210,000	1,210,000	1,210,000
Licenses and Permits	133,293	126,700	91,700	126,700
Intergovernmental	1,376,485	165,375	428,637	222,500
Charges for Services	2,126,188	2,159,420	2,368,063	2,292,705
Fines & Forfeitures	79,597	79,500	75,500	75,500
Other	125,162	119,500	220,421	201,500
Interdepartmental Charges	3,308,810	4,400,143	4,045,910	5,127,891
Total Revenues	20,007,979	22,738,538	23,219,899	23,667,498
Transfers In - Sales Tax Funds	2,420,000	2,420,000	2,420,000	2,791,000
Transfers In - Transient Tax	404,744	526,684	493,422	563,500
Transfers In - Marijuana Tax	200,000	200,000	144,000	-
Transfers In - Other Funds	455,500	596,083	887,165	1,054,249
Total Revenues and Transfers	23,488,223	26,481,305	27,164,486	28,076,247
Expenditures				
Personnel Services	16,878,599	20,627,222	19,610,797	23,397,268
Supplies	1,391,585	1,543,620	1,476,838	1,658,073
Contract & Purchased Services	2,495,482	3,402,608	3,197,879	4,311,611
Capital Outlay - Minor	178,470	350,470	341,625	353,075
Public Safety Grants	69,993	43,750	43,475	46,700
Interdepartmental Charges	462,345	555,803	556,693	684,283
Capital Outlay - Major	49,545	235,000	235,000	557,500
Total Expenditures	21,526,019	26,758,473	25,462,307	31,008,510
Transfers Out	855,565	866,464	861,834	885,015
	22,381,584	27,624,937	26,324,141	31,893,525
Surplus (Deficit)	\$ 1,106,639	\$ (1,143,632)	\$ 840,345	\$ (3,817,278)
Reserves at December 31	\$ 7,007,536	\$ 5,291,572	\$ 7,847,881	\$ 4,030,603
Number of Employees	153.375	154.425	155.015	157.925

The General Fund relies heavily on tax revenues to finance its operations. Between tax revenues that are deposited directly into the General Fund, tax revenues transferred from other funds, and the PILOT that is assessed against enterprise funds of the City, a total of about \$18.41 million of tax revenues has been programmed to finance 57.7% of the General Fund's \$31.89 million budget for 2024. Charges for services and interdepartmental revenues have been forecasted to finance \$7.42 million, or 23.3% of the General Fund's 2024 Budget. For more information about tax revenues and charges for services, see pages B-9, B-10, B-11, B-12, B-13, and B-14.

The biggest expenditure of the General Fund is personnel services, which amounts to \$23.40 million and accounts for 73.4% of the General Fund's proposed budget for 2024. Since the General Fund's labor force is relatively static, the primary factors impacting costs are step increases, cost of living adjustments, staff turnover, retirement and health insurance costs. Employer contribution rates for retirement plans have remained unchanged with the exception of the City IBEW employees. In 2024 the City IBEW collective bargaining agreement was amended to include an increase in pension benefits and will increase from 17% to 19% of wages with a maximum of \$7.00 per hour. The cost of employee benefits is approximately 37.8% of compensation. For more information about the cost of personnel services, see page B-17, B-18 and B-19.

Although a deficit of \$3.8 million has been programmed for the General Fund in 2024, it is somewhat unlikely that it will materialize because the City rarely comes close to spending all the appropriations of the General Fund. Prior to the COVID-19 pandemic, the City has spent, on average about 91% of the General Fund's annual appropriations. In 2020 and 2021 the percentage of expenditures was much less due a hiring freeze and reduced budgets to mitigate losses resulting from the pandemic. In 2022, the cost of personnel wages and benefits, materials and services have increased but we only realized 88.7% of annual budgeted appropriations. Due to current economic factors there is an expectation that costs will continue to increase. If the City were to spend 90% of budgeted expenditures the deficit would be \$627,926 and the reserve balance would be \$7,219,955. The last time the General Fund reserve balance over \$7 million was in 2018. Given the uncertainty of the economy, the most likely outcome is that the General Fund will realize a deficit.

Under the City's fund balance policy, which requires reserves of no less than 25% of expenditures, reserves at the end of 2024 should amount to \$7.97 million in order to be in compliance with the policy. The projected reserves balance, which is based on the assumption that all appropriations will be spent by the end of 2024, is \$4.03 million, which represents a \$3.8 million shortfall. It is important to note that expenditures in fiscal year 2025 will be less once grant funds are fully expended thus the fiscal year 2025 reserve requirement may be less.

Sales Tax Funds: The City recently implemented a seasonal sales tax rate of 3.0% October through March and 5.5% April through September. Sales tax collections are accounted for in the General Fund and the City's two sales tax funds. The proceeds from the 1.5% City Public Works Sales Tax are accounted for in the Public Works Sales Tax fund. The proceeds from the 1% City Hospital Sales Tax are accounted for in the Hospital Sales Tax Fund. The remaining 2.5% April through September and .5% October through March is accounted for in the General Fund.

The seasonal sales tax is expected to generate additional revenue of \$2.2 million assuming similar sales to 2022. Based on year to date collections the City is expecting \$3.1 in 2023 due to the realizing first quarter revenues at the 4.0% rate which will be 3.0% in 2024.

The **Public Work Sales Tax Fund** is the primary source of local funding for major maintenance and capital projects for departments and functions that are not supported by the revenue-generating or enterprise funds of the City. An annual transfer of \$2 million has been programmed to increase 5.0% to \$2.1 million is also made from the Public Works Sales Tax Fund to the General Fund to support public works operations accounted for in the General Fund. The total cost of the public works functions

accounted for in the General Fund is \$6.7 million. Transfers are also made to the Community Grant Fund to support the City's Community Grant Program.

A summary of the proposed 2024 Budget for the Public Works Sales Tax Fund, with a comparison to 2023 and 2022 is provided below.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Revenues				
Sales Taxes	\$ 5,717,305	\$ 4,755,000	\$ 5,785,250	\$ 5,785,250
Intergovernmental - LGLR-ARPA	1,950,000	-	-	-
Other	26,647	33,000	103,000	103,000
Total Revenues	<u>7,693,952</u>	<u>4,788,000</u>	<u>5,888,250</u>	<u>5,888,250</u>
Expenditures				
General Government	-	20,000	15,000	20,000
Fire and Police	931,716	1,212,495	1,108,513	2,379,900
Library, Museum and Civic Center	139,907	49,800	49,800	72,516
Public Works	1,150,444	4,713,712	2,350,775	5,292,065
Transfers to General Fund	2,000,000	2,000,000	2,000,000	2,100,000
Transfers to Community Grant Fund	55,822	67,500	62,870	63,670
Transfers to GO Debt Service Fund	252,665	291,365	291,365	531,365
Total Expenditures	<u>4,530,554</u>	<u>8,354,872</u>	<u>5,878,323</u>	<u>10,459,516</u>
Surplus (Deficit)	<u>\$ 3,163,398</u>	<u>\$ (3,566,872)</u>	<u>\$ 9,927</u>	<u>\$ (4,571,266)</u>
Reserves at December 31	<u>\$ 8,446,712</u>	<u>\$ 4,988,375</u>	<u>\$ 8,456,639</u>	<u>\$ 3,885,373</u>

The proposed budget for the Public Works Sales Tax Fund is expected to generate a deficit of \$4.57 million. Approximately 74.0% of the expenditures programmed for this fund are for major maintenance or capital improvements. The actual disbursement of these expenditures is contingent on such factors as the weather, the availability of contractors to perform the work, and project coordination with other City departments and the State of Alaska. The transfers to the General Fund and the Community Grant Fund will occur as programmed. This transfer to the General Fund is used to partially offset the cost of the Public Works functions accounted for in the General Fund and is necessary in order to keep the programmed mil rate at 6.6.

The Public Works Sales Tax Fund is projected to end 2024 with \$3.9 million in reserves. Prior to the COVID-19 pandemic, the average annual capital expenditures were \$3.6 million. Since 2019, inflation has increased costs 19.5%, applying this inflation factor, the average cost for capital projects would now be \$4.3 million. The fund balance policy has targeted this fund to maintain 25% of annual expenditures plus an amount consistent with the capital improvement plan. The reserve balance exceeds 25% of total expenditures by \$1.2 million. The current projects include funds in the amount of \$1.95 million, received in 2022 under the Local Government Lost Revenue – ARPA funds, that are required to be obligated by December 31, 2024 and expended by December 31, 2026. An additional project has been programmed to take advantage of a project the Alaska Department of Transportation will be completing in 2024. The City can reduce costs in the long term by reducing mobilization and de-mobilization costs by using vendors while are on location and extend the life of the City's roads by using the asphalt and chip seal process. For detailed information regarding specific projects, please refer to the CIP, which contains cost estimates and narratives for each project.

The **Hospital Sales Tax Fund** is primarily used to accumulate and account for resources to be used to acquire, operate and maintain city owned health care facilities. Resources not required to satisfy its primary purpose may, at the discretion of the City Council, be used for public works purposes or to partially pay for the general operational cost of the City government. Currently, the Hospital Sales Tax Fund is providing the resources required for the annual debt service on the 2014 Hospital General Obligation Bond and a \$441,000 transfer to the General Fund that is used to help hold the mill rate at the level currently programmed. The fund is also used to cover the cost of major maintenance that may be required for the Ketchikan Medical Center and funding for the Community Grant Program.

A summary of the proposed 2024 Budget for the Hospital Sales Tax Fund, with a comparison to 2023 and 2022 is provided below.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Revenues				
Sales Taxes	\$ 3,811,537	\$ 3,170,000	\$ 3,852,500	\$ 3,852,500
Hospital Lease	59,844	100,000	100,000	100,000
Other	49,736	18,000	71,780	76,000
Total Revenues	<u>3,921,117</u>	<u>3,288,000</u>	<u>4,024,280</u>	<u>4,028,500</u>
Expenditures				
Health Care Operations	136	155,140	155,140	155,140
Health Care Facility Improvements	1,469	50,000	25,000	11,006
Trasnfers to MIH Program	-	-	-	250,000
Transfers to General Fund	420,000	420,000	420,000	441,000
Transfers to Community Grant Fund	37,211	45,000	41,912	42,450
Transfers to GO Debt Service Fund	2,532,075	2,532,075	2,532,075	2,529,575
Total Expenditures	<u>2,990,891</u>	<u>3,202,215</u>	<u>3,174,127</u>	<u>3,429,171</u>
Surplus (Deficit)	<u>\$ 930,226</u>	<u>\$ 85,785</u>	<u>\$ 850,153</u>	<u>\$ 599,329</u>
Reserves at December 31	<u>\$ 3,795,566</u>	<u>\$ 3,684,915</u>	<u>\$ 4,645,719</u>	<u>\$ 5,245,048</u>

A surplus of \$599,329 has been programmed for the Hospital Sales Tax Fund for 2024 and end of the year reserves have been projected to total \$5.25 million. Currently, 65% of the sales tax revenues of the Hospital Sales Tax Fund must be set aside for debt service on the 2014 Hospital General Obligation Bond. Given the potential volatility of sales tax revenues, maintaining an adequate level of reserves is important in order for the City to keep its promise to the voters that it would not increase property taxes to pay for the debt service on the 2014 Hospital General Obligation Bond. In addition, the City should maintain sufficient reserves to cover emergency repairs for the older sections of the Ketchikan Medical Center, some of which are 50 years old. In 2024, an additional transfer of \$250,000 has been programmed to help fund the Mobile Integrated Health program and an increase of 5.0% for annual transfer to the General Fund to fund general government operations has been programmed to help fund the increase in annual operating costs.

Based on projected reserves of \$5.25 million, the City has sufficient reserves for 2.1 times annual debt service. This is an increase from .94 times annual debt service in 2021. The reserve component for debt service should not be permitted to fall below \$2.5 million, or approximately 1.0 times annual debt

service. The balance of reserves should be dedicated for emergency repairs and contingencies. Given that the Ketchikan Medical Center is a very important asset to community, the City should consider engaging the services of a consultant to determine how much should be put aside in reserves for emergency repairs and other contingencies and whether or not it should continue the practice of transferring about \$484,000 annually to the General and Community Grant Funds. The Council may want to consider discontinuing the operating transfer to the General Fund in order increase reserves to ensure a level that is sufficient to make emergency repairs and address contingencies as needed. Just in the past 10 years, the City has transferred \$4.2 million to the General Fund. The decrease or discontinuation of the transfer to the General Fund could reduce the need for significant bond funding at a later date but would **require** the development of other sustainable funding strategies to make up the shortfall in the General Fund.

Special Revenue Generating Funds: The City has two special revenue generating funds. They are the Small Boat Harbor Fund and the Solid Waste Services Fund.

A summary of the proposed 2024 Budget for the **Small Boat Harbor Fund**, with a comparison to 2022 and 2023 is provided below.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Revenues				
Charges for Services	\$ 1,701,684	\$ 1,609,000	\$ 1,709,916	\$ 1,683,500
Shared Fisheries Tax	8,650	5,000	12,383	12,000
Other	2,274	8,500	17,838	1,500
Total Revenues	<u>1,712,608</u>	<u>1,622,500</u>	<u>1,740,137</u>	<u>1,697,000</u>
Expenditures				
Personnel Services	592,236	727,654	627,280	754,959
Supplies	69,516	90,925	83,425	96,675
Contract/Purchased Services	316,922	343,490	368,774	406,440
Minor Capital Outlay	9,222	18,700	18,141	19,700
Major Capital Outlay	-	-	-	-
Interdepartmental Charges	222,598	299,930	282,961	364,682
Debt Service	<u>349,425</u>	<u>349,675</u>	<u>349,675</u>	<u>349,550</u>
Total Expenditures	<u>1,559,919</u>	<u>1,830,374</u>	<u>1,730,256</u>	<u>1,992,006</u>
Surplus (Deficit)	<u>\$ 152,689</u>	<u>\$ (207,874)</u>	<u>\$ 9,881</u>	<u>\$ (295,006)</u>
Reserves at December 31	<u>\$ 904,030</u>	<u>\$ 516,192</u>	<u>\$ 913,911</u>	<u>\$ 618,905</u>
Number of Employees	<u>5.20</u>	<u>5.20</u>	<u>5.20</u>	<u>5.20</u>

The Small Boat Harbor Fund is used to account for the resources required to operate and maintain City owned and managed harbors. It relies primarily on user fees to support its operations and provide for debt service. The fund's ability to support capital spending is currently limited to minor capital outlay. **The current rate structure is not adequate to support major capital outlay or additional debt service for capital outlay.** The current major capital outlays are budgeted in the Harbor Construction Fund. The Harbor Construction Fund relies on a share of the State's raw fish tax, grants and bonds to finance major capital improvements for the City's harbors. If rates are not increased the City may have to increase taxes in order to pay for the debt service related to a service that benefits the users of the

harbor and is not necessarily representative of those that pay the tax. The harbor users should pay for the costs to operate and maintain the harbor. If bond financing is used to fund capital improvements, the current harbor rates have to be adjusted accordingly to provide for the annual debt service.

The short-term finances of the Small Boat Harbor Fund are barely adequate but its reserves are projected to continue to decrease because revenues are not keeping up with increasing operational costs. As stated in 2021 and 2022, the City Council should give serious consideration to raising harbor fees or modifying the rate structure to account for inflation and stem the outflow of reserves in order to keep rate increases stable and avoid unnecessary spikes in the rates. The fund is projected to incur a deficit of \$295,006 in 2024 and end the year with a fund balance of \$618,905. The City's fund balance policy requires 6 months of operations costs which is \$996,003 or 25% of total costs \$498,002. There is insufficient revenue to support basic operations as well as a years-long waiting list for harbor services; both aspects support an increase in harbor rates. Staff has not programmed any additional revenue related to the new rates proposed for 2024 as they have to be reviewed or approved by the Council.

A summary of the proposed 2024 Budget for the **Solid Waste Services Fund**, with a comparison to 2023 and 2022 is provided below.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Revenues				
Charges for Services	\$ 3,591,767	\$ 3,879,845	\$ 4,121,810	\$ 4,112,000
Other	(590)	8,000	22,311	10,200
Total Revenues	<u>3,591,177</u>	<u>3,887,845</u>	<u>4,144,121</u>	<u>4,122,200</u>
Expenditures				
Personnel Services	1,131,714	1,385,625	1,351,645	1,468,850
Supplies	30,019	317,568	343,200	338,150
Contract/Purchased Services	1,667,896	1,825,343	1,756,460	1,759,100
Minor Capital Outlay	4,776	35,100	26,200	30,875
Major Capital Outlay	107,460	375,000	246,300	382,500
Interdepartmental Charges	395,896	526,830	462,523	589,299
Total Expenditures	<u>3,337,761</u>	<u>4,465,466</u>	<u>4,186,328</u>	<u>4,568,774</u>
Surplus (Deficit)	<u>\$ 253,416</u>	<u>\$ (577,621)</u>	<u>\$ (42,207)</u>	<u>\$ (446,574)</u>
Reserves at December 31	<u>\$ 1,686,950</u>	<u>\$ 1,176,613</u>	<u>\$ 1,644,743</u>	<u>\$ 1,198,169</u>
Number of Employees	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>

The Solid Waste Services Fund is used to account for the resources required to operate and maintain the municipal solid waste landfill and solid waste collection and recycling services. It relies solely on user fees to support its operations and provide for capital improvements. Bonds can be issued to fund capital improvements but the current capital needs are related to equipment replacements and are more geared toward a possible lease financing proposition rather than bond issue.

A deficit of \$446,574 has been programmed for the Solid Waste Services Fund for 2024. The deficit is the result of escalating operating costs, particularly related to solid waste transport. In 2020, the City entered into a new agreement for the transport and disposal of putrescible solid waste to regional landfill in Washington State. Since this agreement was put in place the fees for disposal have increased

35.1% at the same time the recycling costs have also increased due to limited recycling plants that are willing to take certain recyclable materials. A rate increase approved by the City Council in 2023 will help offset the increase in the disposal contract but revenues need to be monitored to evaluate the effectiveness of the increase in rates and whether or not those increases are allowing the division to cover its costs. Management recommends an additional review of solid waste fees in order to ensure the Solid Waste Services Fund is generating sufficient revenues to address some of the capital needs of the municipal solid waste landfill.

The Solid Waste Services Fund has the reserves to fund the deficit for 2024 but management is not recommending the use of reserves to fund operational cost increases. The fund is projected to have reserves totaling \$1.20 million at the end of 2024. The minimum amount recommended under the City's fund balance policy is \$1.05 million plus \$978,360 that is required for closing the landfill for a total of \$2.02 million. The fund is not in compliance with the City's fund balance policy once the landfill closure is factored in. The City Council will need to consider raising rates to restore funds for closing the landfill, and to keep up with increasing operating costs and comply with the Council's fund balance policy.

Enterprise Funds: The City has two enterprise funds under the General Government umbrella. They are the Wastewater Fund and the Port Fund.

A summary of the proposed 2024 Budget for the **Wastewater Fund**, with a comparison to 2023 and 2022 is provided below.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Revenues				
Charges for Services	\$ 3,508,103	\$ 3,491,000	\$ 3,497,931	\$ 3,491,000
Grants and Bond Proceeds	734	5,701,978	-	6,201,978
Other	368	18,000	72,682	30,000
Total Revenues	<u>3,509,205</u>	<u>9,210,978</u>	<u>3,570,613</u>	<u>9,722,978</u>
Expenditures				
Personnel Services	889,453	1,078,182	1,037,365	1,199,896
Supplies	248,462	287,050	270,050	337,300
Contract/Purchased Services	365,166	547,810	538,060	647,810
Minor Capital Outlay	56,652	61,650	61,900	61,650
Major Capital Outlay	320,394	7,267,478	218,850	9,983,798
Interdepartmental Charges	516,743	704,990	616,405	809,580
Debt Service	172,022	162,829	162,829	162,828
Payment in Lieu of Taxes	80,000	86,100	86,100	86,100
Total Expenditures	<u>2,648,892</u>	<u>10,196,089</u>	<u>2,991,559</u>	<u>13,288,962</u>
Surplus (Deficit)	<u>\$ 860,313</u>	<u>\$ (985,111)</u>	<u>\$ 579,054</u>	<u>\$ (3,565,984)</u>
Reserves at December 31	<u>\$ 4,792,157</u>	<u>\$ 3,597,977</u>	<u>\$ 5,371,211</u>	<u>\$ 1,805,227</u>
Number of Employees	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

The Wastewater Fund is used to account for the resources required to operate and maintain the municipal wastewater utility. It relies solely on user fees to support its operations and provide for

capital improvements. Grants, if available, and bond financing are also used to help fund capital improvements.

No rate increases have been programmed for the Wastewater Fund for 2024 but when comparing the cost of operations, \$3.30 million to the operating revenue of \$3.49 million generated, it is evident that a **rate increase is needed**. Due to little growth in residential housing and limited opportunities for commercial property expansion, the customer base for the wastewater utility remains constant from year-to-year. Any expansion efforts beyond the current wastewater system would require significant infrastructure investment. A feasibility study was performed to evaluate the addition of wastewater lines out to Shoreline area residents and found the cost of expansion to be prohibitive. The Alaska Department of Environmental Conservation has notified the City that it is issuing more restrictive requirements for disinfection that will require a new disinfection facility expected to cost in excess of \$14.0 million. The debt service to finance a new facility is expected to be approximately \$1.13 million annually in addition to additional maintenance costs will also increase the departments operating costs.

A capital budget totaling almost \$13.0 million has been programmed for 2024. Of this amount, \$6.2 million will be financed from grants or the issuance of debt. Two of the large capital projects currently programmed are in preparation of the Alaska Department of Transportation projects along Tongass Avenue and Water Street. The current ADEC loan projects in progress and budgeted will require additional debt service of approximately \$287,000 as long as ADEC keeps its interest rates at 1.5%. For more information about the proposed capital program, please see the Wastewater Division's 2024 – 2028 Capital Improvement Program. If all costs are realized the fund is expected to generate a deficit of \$3.57 million in 2024 and end the year with \$1.8 million in reserves. The current rate structure is not generating enough revenue to keep up with the capital improvement costs and needs.

Under the City's fund balance policy, the Wastewater Fund should maintain a minimum reserve balance of six months of operation or \$1.65 million. The fund balance policy also recommends that 25% of total expenditures or \$3.32 million remain in reserves. The proposed budget for the Wastewater Fund for 2024 satisfies the City's fund balance policy by having 6 months of operational costs in reserves but it is not in compliance with the recommended of 25% of total expenditures.

A summary of the proposed 2024 Budget for the **Port Fund**, with a comparison to 2023 and 2022 is provided below.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Revenues				
Charges for Services	\$ 10,680,666	\$ 11,793,200	\$ 14,167,737	\$ 16,362,200
Grants and Bond Proceeds	2,507,187	-	-	-
Transfers In - CPV	7,500	-	-	-
Advances	315,911	-	-	-
Other	(41,723)	25,000	130,000	100,000
Total Revenues	<u>13,469,541</u>	<u>11,818,200</u>	<u>14,297,737</u>	<u>16,462,200</u>
Expenditures				
Personnel Services	1,342,246	1,480,309	1,392,030	1,499,038
Supplies	86,866	118,200	124,110	136,200
Contract/Purchased Services	480,048	592,592	743,263	650,332
Berth IV Lease	1,820,833	2,420,833	2,420,833	2,850,000
Minor Capital Outlay	4,451	12,200	13,810	12,200
Major Capital Outlay	19,572	6,631,187	234,677	3,564,500
Interdepartmental Charges	464,642	579,420	582,505	717,030
Debt Service	2,231,188	2,234,500	2,234,500	2,235,260
Property Taxes	488,999	506,000	506,000	521,200
Transfer to Port R&R Fund	<u>521,051</u>	<u>522,000</u>	<u>522,000</u>	<u>522,000</u>
Total Expenditures	<u>7,459,896</u>	<u>15,097,241</u>	<u>8,773,728</u>	<u>12,707,760</u>
Surplus (Deficit)	<u>\$ 6,009,645</u>	<u>\$ (3,279,041)</u>	<u>\$ 5,524,009</u>	<u>\$ 3,754,440</u>
Reserves at December 31	<u>\$ 11,143,209</u>	<u>\$ 4,895,441</u>	<u>\$ 16,667,218</u>	<u>\$ 20,421,658</u>
Number of Employees	<u>4.80</u>	<u>4.80</u>	<u>4.80</u>	<u>4.80</u>

The Port Fund is used to account for the resources required to operate and maintain the Port of Ketchikan. It relies solely on user fees to support its operations and provide for capital improvements. Grants from the State of Alaska and bond financing are also used to help fund capital improvements.

The cancellation of the 2020 cruise season and a minimal cruise season in 2021 showed how dependent the Port and community are on a vibrant and growing tourism industry. The cancellation of the season, operating revenues decreased from a projected \$11.5 million to \$82,139 and the Port Fund finished 2020 with \$4.1 million in reserves. The 2021 season generated \$1.35 million in operating revenues which is 8% of the 2019 season leaving big gaps in the already ailing port fund. After the strong return of cruise ships in 2022 and 2023, the increase in rates that were approved in 2019 are now evident. In addition, the City Manager and Council's proactive approach to raising the passenger wharfage fees in 2024 and all port fees in 2025 will help with funding the much-needed replacements and enhancements of port infrastructure going forward. The port fund is on its way to recovery but will need to remember the effects COVID-19 had on the City and the port to make sure it is prepared to manage similar conditions should they arise in the future.

The 2024 Budget for the Port Enterprise Fund was based on the premise that the cruise lines will be operating at full capacity in Southeast Alaska in 2024, taking into consideration a 25% reduction in revenue due to passenger loss to Ward Cove and a conservative passenger count stemming from the ongoing increases in inflation and a possible recession.

CAPITAL IMPROVEMENT PROGRAM

The proposed 2024- 2028 Capital Improvement Program (CIP) was developed to address the long-term capital needs of the community and ensure the proper maintenance of the City's infrastructure. The estimated cost of the CIP for the five-year period ending December 31, 2028 is \$142.81 million. The first year of the CIP, also known as the Capital Budget, has been incorporated into the 2024 General Government Operating and Capital Budget. The cost of the 2024 Capital Budget is \$31.16 million, of which \$15.8 million will be funded from local revenues. For detailed information regarding specific projects, please refer to the CIP, which contains cost estimates and narratives for each project.

DEBT MANAGEMENT

In 2024, the City will have to fund the annual debt service for nine general obligation bonds totaling \$45,371,622, three revenue bond issues totaling \$20,234,892 and three capital financing leases totaling \$2,217,626. The table below summarizes the City's 15 outstanding debt issues and their annual debt service requirements.

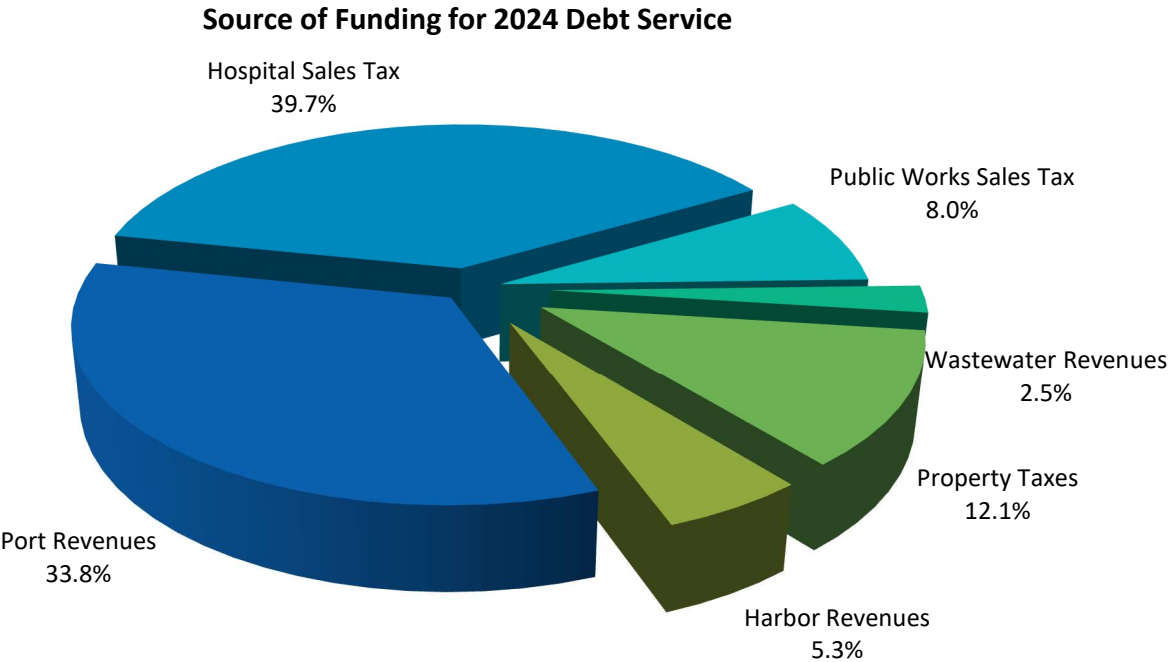
Issue	Balance Jan 1, 2024	Final Maturity	Type	Annual Debt Service Requirements		
				2023 Budget	2023 Estimate	2024 Budget
2016 Port Refund	\$ 19,805,000	2035	Revenue	\$ 2,234,500	\$ 2,234,500	\$ 2,235,250
Wastewater 481011	440,006	2032	GO	52,447	52,447	52,447
Wastewater 481071	173,610	2033	GO	17,933	17,933	17,933
Wastewater 481072	178,764	2033	GO	18,465	18,465	18,465
Wastewater 481101	419,242	2035	GO	36,907	36,907	36,907
Wastewater 481111	173,585	2033	Revenue	17,930	17,930	17,930
Wastewater 481031	256,307	2038	Revenue	19,146	19,146	19,146
2010 Fire Station	2,660,000	2030	GO	458,500	458,500	463,000
2012 Library	2,520,000	2031	GO	340,464	340,464	339,135
2014 Harbor	1,805,000	2034	GO	205,925	205,925	204,550
2014 Hospital	35,875,000	2043	GO	2,532,075	2,532,075	2,529,575
2016 Harbor	1,300,000	2036	GO	143,750	143,750	145,000
2022 Ambulance Lease	209,083	2029	Lease	38,699	38,699	38,699
2019 Fire Lease	732,031	2027	Lease	252,666	252,666	252,666
2023 Fire Lease	1,276,512	2030	Lease	-	-	240,000
Total	<u>\$ 67,824,140</u>			<u>\$ 6,369,407</u>	<u>\$ 6,369,407</u>	<u>\$ 6,610,703</u>

All of the bonds have been issued through the Alaska Municipal Bond Bank with the exception of the ADEC Wastewater Bonds and the Fire Equipment Lease. The Wastewater Bonds were issued through the Alaska Department of Environmental Conservation's Clean Water Loan Fund and the Fire

Equipment Leases were issued through Bank of America. Bonds issued through the Bond Bank permit the City to take advantage of the Bond Bank’s A1 and A+ credit rating, from Moody’s Investors Service and S&P Global Ratings respectively, which results in favorable interest rates and lower issuance costs. The ADEC loans are subsidized by the federal government and carry an interest rate of 1.5%.

The table below summarizes where the funds will come from to pay for the annual debt service.

Source	Amount
Port Revenues	\$ 2,235,250
Hospital Sales Tax	2,529,575
Public Works SalesTax	531,365
Wastewater Revenues	162,828
Property Taxes	802,135
Harbor Revenues	349,550
Total	<u>\$ 6,610,703</u>



Total annual debt service in the amount of \$6,610,703 has been programmed in the 2023 Budget. On January 1, 2024 the total debt service required to maturity, including interest of \$26,556,917, will be \$94,381,062. Please see page C-17 for schedule of the City’s debt obligations. For information regarding bonds issued for KPU, please see page C-7 of the 2023 KPU Operating and Capital Budget.

CONCLUSION

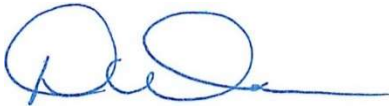
The proposed 2024 Budget allows for the continuation of basic local government services as well as needed infrastructure maintenance and improvements. It is a fiscally responsible spending plan that employs a number of strategies to ensure that cash flows will be sufficient to permit the City to continue operations throughout the year.

A secondary goal for this budget was to ensure that the City would have sufficient reserves on hand at the end of 2024 that could be used for emergency needs in 2025 or balance the City's budget for future years. The draft 2024 General Government Operating and Capital Budget does not achieve this secondary objective for all funds. We have seen the negative affects deferring projects is having on the current cost of capital; **it is imperative the Council and staff evaluate its rate structure and develop a plan to ensure the City works towards strengthening its financial situation rather than weaken it.** Management would also like to ensure the City Council is considering the future needs of the City. The Harbor Fund will need to plan for a rate increase to fund future operations and infrastructure improvements that are currently not possible with their respective reserve balances. While it has been necessary to focus on current needs, thought must be given to future projects and how to provide sufficient resources for operating and capital needs. The City Council must commit to new strategies regarding responsible rate setting, ensure timely infrastructure maintenance and replacement and remain responsive to changes later in 2024 when more definitive information becomes available about a possible recession and how the global, national, state and local economy responds. Even though Ketchikan's tourism sector has improved and a recession may fail to materialize management believes it is necessary to remember the effects COVID-19 had on our community's economy and start planning for the future with good budget policies and practices if the City is to have sufficient reserves for future needs.

Over the next few weeks, the City Manager, the Assistant City Manager, the Finance Director and the department heads look forward to working with the City Council to support a spending plan that ensures that the needs of the community stay in the forefront. By working together, staff is convinced that the challenges facing the community of Ketchikan and the City can be met and that Ketchikan will continue to be a community in which its residents desire to work and live, and enjoy a special quality of life.

We would like to take this opportunity to express our appreciation to the department heads and their respective staffs for their assistance during the preparation of the 2024 General Government Operating and Capital Budget. Special thanks go to Financial Analyst Meghan Traudt, Executive Assistant Myrna Johannsen, Senior General Government Accountant Camille Nelson, Senior Electric and Water Accountant Stan Aegerter, Senior Telecommunications Accountant Joe Graham, Office Services Technician Sarah Stormer, Capital Asset and Grant Accountant Cristina Doyle and Staff Accountant Anita Beaudoin. Without their efforts and dedication, it would not have been possible to deliver this document to you in a professional and timely manner.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Delilah A. Walsh', with a long horizontal flourish extending to the right.

Delilah A. Walsh
City Manager

A handwritten signature in blue ink, appearing to read 'Lacey G. Simpson', with a long horizontal flourish extending to the right.

Lacey G. Simpson
Assistant City Manager

A handwritten signature in blue ink, appearing to read 'Michelle L. Johansen', with a long horizontal flourish extending to the right.

Michelle L. Johansen
Finance Director

(Note: This transmittal letter does not reflect any subsequent action taken by the City Council during its budget deliberations to modify the spending plan proposed for 2024.)

City of Ketchikan

Fund Balance Policy

Policy: The City of Ketchikan (the City) will build and maintain, at a minimum, a fund balance in certain identified funds (the Funds). The following fund balances are believed to be sufficient to avoid the necessity of internal or external borrowing, and in doing so, provide for sufficient cash balances to fund operations and allow for financial stability of the City.

Fund balance targets for respective funds are as follows:

- General Fund a minimum fund balance equal to three (3) months of operations, or 25% of budgeted expenditures in the Fund.
- Public Works Sales Tax Fund – a minimum fund balance equal to three (3) months of operations, or 25% of budgeted expenditures in the Fund, plus amounts consistent with the City’s capital improvement plan as applies to relevant infrastructure and equipment replacement and major maintenance.
- Solid Waste Fund - a minimum fund balance equal to three (3) months of operations, or 25% of budgeted expenditures in the Fund, plus amounts consistent with the City’s capital improvement plan as applies to solid waste capital, closure and post-closure requirements.
- Wastewater Fund - a minimum fund balance equal to six (6) months of operations, or 25% of budgeted expenditures in the Fund, plus amounts consistent with the City’s capital improvement plan as applies to wastewater infrastructure replacement and major maintenance.
- Boat Harbor Fund - a minimum fund balance equal to six (6) months of operations, or 25% of budgeted expenditures in the Fund, plus amounts consistent with the City’s capital improvement plan as applies to harbor-related infrastructure replacement and major maintenance.
- Port Fund - a minimum fund balance equal to five (5) months of operations, or 25% of budgeted expenditures in the Fund.
- Ketchikan Public Utilities Fund - a minimum fund balance equal to three (3) months of operations, or 25% of budgeted expenditures in the Fund, plus amounts consistent with the City’s capital improvement plan as applies to public utilities infrastructure replacement and major maintenance.

Purpose: The City wishes to maintain existing service levels without unnecessary increases in taxes or fees, and maintain a stable financial position during periods of economic uncertainty. To that end, the City will establish prudent reserves in the Funds in order to ensure financial stability throughout the fiscal year including provision for unforeseen contingencies and consideration to revenue timing. This policy establishes a threshold minimum for the City's Funds and is intended to serve as a guide for operational, budgetary, and policy decisions made by the City Council and management.

Definition: The term "fund balance" as referred to in this policy is defined as any amounts that are not legally or contractually required to be maintained intact; externally restricted by grantors, contributors, laws or regulations; or restricted by law, through constitutional provisions or enabling legislation.

Background: An adequate fund balance is critical to lessen the impact of revenue shortfalls and/or unanticipated expenditures over time. Fund balance also serves as a source of bridge funding from year to year, allowing the City to maintain or transition to sustainable service levels.

Maintaining a sufficient level of fund balance provides a lower level of financial risk and allows the City time to react to unfavorable conditions or events that may occur. This lower level of risk and greater flexibility provided must be balanced with the needs of the community served by the City, and with the City Council's goals and objectives.

As a best financial management practice, the City will maintain a prudent fund balance in the Funds to:

1. Provide sufficient resources to meet cash flow needs;
2. Maintain an investment grade bond rating capacity;
3. Cover unforeseen emergencies;
4. Avoid short-term borrowing to fund operations; and
5. Set aside funds for major capital projects or equipment purchase when deemed appropriate.

An adequate fund balance provides sufficient cash flow during those periods of the fiscal year when expenditures typically exceed revenues coming into the City. While some revenues are received uniformly through the year (utility charges and quarterly sales tax receipts e.g.), others are seasonal (port and harbor related revenues), and property taxes are received in the fall following the levy. .

GFOA best practices, comparisons with similar cities, and analyses of the City's future financial needs and challenges identified through discussion with City staff and the City's capital improvement plan were considered in determining appropriate levels of fund balance.

City of Ketchikan List of Funds

General Fund

101 - General Fund – This fund is the operating fund of the City. It is used to account for all financial resources except those that are required to be accounted for in another fund. The assets of this fund have not been restricted.

Special Revenue Funds

110 – Hospital Sales Tax Fund – This fund is used to account for the proceeds of the one percent (1%) sales tax levy that is primarily restricted to the payment of the cost of acquiring, constructing and maintaining healthcare facilities pursuant to Section 3.04.130(b) of the Ketchikan Municipal Code. The proceeds can also be used to defray part of the operating cost of city government if they are not needed for healthcare facilities. The assets of this fund have been restricted by the Ketchikan Municipal Code.

111- Public Works Sales Tax Fund – This fund is used to account for the proceeds of the one and one-half percent (1 ½%) sales tax levy that is primarily restricted to the payment of the cost of acquiring, constructing and maintaining general government infrastructure and other capital assets pursuant to Section 3.04.130(a) of the Ketchikan Municipal Code. The proceeds can also be used to defray part of the operating cost of city government if they are not needed for infrastructure and other capital assets. The assets of this fund have been restricted by the Ketchikan Municipal Code.

112 – Shoreline Area Fund – This fund is used to account for the assets and liabilities of the former Shoreline Service Area that were transferred to the City at the time the service area was annexed. This fund was established at the direction of the City Council.

117 – Community Grant Fund – This fund is used to account for the funds dedicated for the Community Grant Program. This fund was established at the direction of the City Council.

118 – Economic Development and Parking Fund – This fund is used to account for the proceeds from the sale of the Spruce Mill property. These proceeds must be used for economic development and the development of parking facilities as determined by the City Council. This fund was established at the direction of the City Council.

210 – Transient Tax Fund – This fund is used to account for the proceeds of the seven percent (7%) occupancy tax levied on transient lodging rent pursuant to Section 3.28.030 of the Ketchikan Municipal Code. The proceeds from the transient tax must be used primarily for the purpose of promoting the City, including but not limited to funding the Ketchikan Visitors Bureau. The proceeds may also be used for other purposes as determined by the City Council. The assets of this fund have been restricted by the Ketchikan Municipal Code.

211 – Marijuana Sales Tax Fund – This fund is used to account for the proceeds of the five percent marijuana sales tax under Section 3.04.030 of the Ketchikan Municipal Code. These funds must be used primarily for the purpose of assisting and addressing the needs of the homeless population or other humanitarian purposes as determined by the City Council.

City of Ketchikan
List of Funds
Page 2

220 – Solid Waste Services Fund – This fund is used to account for the revenues received from the collection and disposal of solid waste and the related expenditures incurred to provide solid waste services. The fund was established in accordance with Section 7.16.080 of the Ketchikan Municipal Code. The assets of this fund have been restricted by the Ketchikan Municipal Code.

240 – Ketchikan Boat Harbor Fund – This fund is used to account for the revenues received or harbor moorage and related expenditures incurred to provide mooring facilities. The authority for establishing this fund cannot be determined. Certain grant agreements accepted by the City for harbor improvements now require that fees collected for moorage be restricted for the operation and maintenance of grant funded improvements.

250 – Bayview Cemetery Operation and Maintenance Fund – This fund is used to account for the revenues received that are dedicated to support the operations of the Bayview Cemetery. This fund was established at the direction of the City Council.

251 – Bayview Cemetery Development Fund – This fund is used to account for the revenues received that are dedicated to the upgrading and improvement of the Bayview Cemetery. This fund was established at the direction of the City Council.

252 – Bayview Cemetery Endowment Fund - This fund is used to account for the revenues received that are dedicated to the perpetual care of the Bayview Cemetery. This fund was established at the direction of the City Council.

260 – CPV Fund – This fund is used to account for revenues received from the State of Alaska's commercial passenger vessel excise tax. The tax collected by the State is \$34.50 per passenger. The State passes through to the City \$2.50 per passenger. The assets of this fund have been restricted under federal and state law and must be used for the benefit of passengers traveling on commercial passenger vessels in Alaska waters.

280 – U.S. Marshall Fund – This fund is used to account for revenues received from the seizure of assets during drug enforcement operations that are dedicated to law enforcement activities. The assets of this fund have been restricted under federal and state law.

285 – Supplemental Emergency Medical Transport Fund – This fund is used to account for the annual revenues received from the State of Alaska's Title 7 of the Alaska Administrative Code, Chapter 145.750, Supplemental Emergency Medical Transport program. These revenues will be used to pay for Fire Department EMS programs, major projects and training of fire department personnel in order to update and maintain Fire Department medical equipment and staff.

290 – Federal and State Grant Fund – This fund is used to account for the receipt of grant revenues and to account for the related expenditures. Grant funds are restricted and can only be used for specific purposes.

City of Ketchikan
List of Funds
Page 3

Capital Project Funds

310 – Major Capital Improvements Fund – This fund is used to account for the accumulation of resources for the purpose of constructing major capital improvements as determined by the City Council. This fund currently has no source of continuing revenues. This fund was established at the direction of the City Council.

320 – Harbor Construction Fund – This fund is used to account for the proceeds from state grants utilized for the construction costs associated with the deferred maintenance of harbor facilities. This fund was established by the Finance Department in order to comply with the accounting and reporting requirements of the State. The assets of the fund have been restricted by agreement with the State.

330 – Community Facilities Development Fund – This fund is used to account for the accumulation of resources for the purpose of upgrading community facilities as determined by the City Council and the cost of construction. This fund was being funded primarily by annual transfers from the General Fund and local fund raising efforts. The annual transfers ceased when the City issued bonds for the library and fire station projects. This fund was established at the direction of the City Council.

340 – Hospital Construction Fund – This fund is used to account for the proceeds from state grants and bonds utilized to finance the design and construction costs associated with Ketchikan Medical Center Expansion Project. This fund was established by the Finance Department in order to comply with the accounting and reporting requirements of the State and the City's bond covenants. The assets of the fund have been restricted by the grant agreement with the State and the bond covenants and must be used for the Ketchikan Medical Center Expansion Project.

360 – CPV Fund – This fund is used to account for Capital Projects funded from CPV Funds. See Fund 260 for restrictions.

Debt Service Funds

410 – General Obligation Bond Debt Service Fund – This fund is used to accumulate funds for the payment of principal and interest on the hospital; library and fire station general obligation bonds. Funding is provided from property and sales tax revenues. This fund was established by the Finance Department. The assets of the fund have been restricted by bond covenants for the payment of debt service.

Enterprise and Internal Services Funds

505 – Wastewater Fund – This fund is used to account for the operations, maintenance and capital improvements of the municipal wastewater collection and treatment utility system. The fund was established pursuant to Section 12.09.110 of the Ketchikan Municipal Code. Use of the funds is governed by Section 12.09.115 of the Ketchikan Municipal Code. The assets of this fund have been restricted by the Ketchikan Municipal Code.

510 – Ketchikan Port Fund – This fund is used to account for the operations, maintenance and capital improvements of city-owned port facilities. This fund was established in accordance with Section 13.04.050

City of Ketchikan
List of Funds
Page 4

of the Ketchikan Municipal Code. Use of the funds is governed by Section 13.04.060 of the Ketchikan Municipal Code. Federal law restricts the use of passenger wharfage fees and the 2006 Port Revenue Bond covenants place restrictions on the use of all revenues of the Ketchikan Port Fund. The assets of this fund have been restricted by the Ketchikan Municipal Code, federal law and bond covenants.

511 – Port Repair and Replacement Fund – This fund is used to accumulate funds for the repair and maintenance associated with city owned and leased port facilities. This fund was established pursuant to the terms and conditions of the 2006 Port Revenue Bond covenants and the terms and conditions of the Berth IV lease between the City of Ketchikan and Ketchikan Dock Company. The assets of this fund have been restricted by bond covenants and third party agreements.

520 – Ketchikan Public Utilities Fund – This fund is used to account for the operations, maintenance and capital improvements of Ketchikan Public Utilities, a combined utility that provides electric, telecommunications and water services. The fund was established in accordance with Section 8.1 of the City Charter. The assets of this fund have been restricted by the City Charter and KPU's municipal utility revenue bond covenants.

610 – Self-Insurance Fund – This fund accounts for claims not covered by the City's insurance policies. This fund was established at the direction of the City Council, working in consultation with the City's insurance brokers. This fund was established by the City Council.

CITY OF KETCHIKAN, ALASKA
2024 ANNUAL BUDGET
REVENUES AND APPROPRIATIONS SUMMARY BY FUND
ALL FUNDS

Fund	Est Funds Available	Revenues						Appropriations			Appropriated Reserves		25% of Total Exp	
	Jan 1, 2024	Operating	Capital Grants	Bond Proceeds				Operating	Capital	Transfers Out	Dec. 31, 2024	Compliance	Unless Other	Months
101 General	9,030,220	24,677,498	-	-	4,408,749	-	30,663,997	557,500	885,015	6,009,955	No	8,026,628	7,887,253	
Special Revenue Tax Funds														
110 Hospital Sales Tax	4,894,543	4,226,000	-	-	-	-	155,140	11,006	3,263,025	5,691,372	Debt Service	2,529,575		
111 Public Works Sales Tax	9,136,110	6,203,000	-	-	-	-	-	8,435,831	2,881,035	4,022,244	Yes	2,829,217	720,259	
210 Transient Tax	1,274,169	864,000	-	-	-	-	-	-	858,333	1,279,836	None			
211 Marijuana Sales Tax	-	215,000	-	-	-	-	194,250	-	-	20,750	CY Receipts	215,000		
Special Revenue Funds - Revenue Generating														
220 Solid Waste Services	1,644,743	4,122,200	-	-	-	-	4,186,274	382,500	-	1,198,169	No Post Closure	1,142,194	1,046,569	
240 Small Boat Harbor	913,911	1,697,000	-	-	-	-	1,992,006	-	-	618,905	No	498,002	996,003	
250 Bayview Cemetery O & M	45,584	3,500	-	-	-	-	-	-	5,000	44,084	CC Restricted			
251 Bayview Development	45,605	10,000	-	-	-	-	-	12,000	-	43,605	CC Restricted			
252 Cemetery Endowment	27,588	1,500	-	-	-	-	-	-	-	29,088	CC Restricted			
Special Revenue Funds - Other														
112 Shoreline	76,776	-	-	-	-	-	-	-	6,374	70,402	CC Restricted			
117 Community Grant Fund	20,631	189,000	-	-	189,000	-	378,000	-	-	20,631	Zero			
118 Economic & Parking Development	298,213	4,000	-	-	-	-	-	-	-	302,213	CC Restricted			
260 CPV Fund	10,347,074	2,722,800	-	-	-	-	509,049	-	1,134,730	11,426,095	Restricted			
280 US Marshall Property Seizure	60,630	500	-	-	-	-	-	-	-	61,130	Restricted			
285 Fire Department SEMT	609,555	900,801	-	-	-	-	-	-	1,425,895	84,461	CY Receipts	897,801	897,801	
290 Federal and State Grant	-	331,602	630,000	-	-	-	331,602	630,000	-	-				
Debt Service Funds														
410 GO Bond Debt Service	-	-	-	-	4,049,075	-	4,049,075	-	-	-				
Capital Project Funds														
310 Major Capital Improvements	88,068	-	1,398,580	2,070,000	1,222,583	-	-	4,709,541	-	69,690	None			
320 Harbor Construction Fund	1,186,853	260,250	-	-	-	-	-	330,667	-	1,116,436	Restricted			
330 Community Facilities Development	2,587,182	3,000	-	-	90,000	-	-	1,301,603	-	1,378,579	None			
340 Hospital Construction Fund	1,100,636	-	-	-	-	-	-	1,100,636	-	-	Restricted			
360 CPV Capital Improvement Fund	2,529	-	-	-	500,000	-	-	500,000	-	2,529	Restricted			
Enterprise and Internal Service Funds														
505 Wastewater Services	4,903,181	3,521,000	-	4,419,945	-	-	3,305,164	7,586,965	-	1,951,997	No	2,723,032	1,652,582	
510 Ketchikan Port Fund	16,667,218	16,462,200	-	-	-	-	8,765,946	3,564,500	522,000	20,276,972	Yes	3,213,112	3,652,478	
511 Port Repair & Replacement Fund	6,461,807	1,500	-	-	522,000	-	-	323,487	-	6,661,820	Restricted			
610 Self-Insurance Fund	951,502	2,653,340	-	-	-	-	2,653,340	-	-	951,502	None			
Total	72,374,328	69,069,691	2,028,580	6,489,945	10,981,407	-	57,183,843	29,446,236	10,981,407	63,332,465				

CITY OF KETCHIKAN, ALASKA
2024 ANNUAL BUDGET
COMPARATIVE SCHEDULE OF RESERVES-All FUNDS
2018 - 2024

Fund							2023		Budget 2024
		2018	2019	2020	2021	2022	Budget	Estimate	
101	General	7,306,630	6,755,622	6,364,204	5,765,620	7,007,536	5,291,572	9,030,220	6,009,955
Special Revenue Funds - Tax									
110	Hospital Sales Tax	4,436,199	4,541,921	3,279,198	2,865,340	3,795,566	3,684,915	4,894,543	5,691,372
111	Public Works Sales Tax	4,428,518	4,763,882	3,911,647	5,219,051	8,446,712	4,988,375	9,136,110	4,022,244
210	Transient Tax	926,736	827,082	532,401	679,031	1,091,758	686,230	1,274,169	1,279,836
211	Marijuana Sales Tax	95,049	199,358	315,363	242,188	112,540	103,438	-	20,750
Special Revenue Funds - Revenue Generating									
220	Solid Waste Services	1,724,315	1,888,728	1,459,904	1,704,534	1,686,950	1,176,613	1,644,743	1,198,169
240	Boat Harbor	960,884	963,956	768,302	751,341	904,030	516,192	913,911	618,905
250	Bayview Cemetery O & M	52,603	51,204	51,205	47,555	45,344	43,255	45,584	44,084
251	Bayview Development	33,445	16,920	21,944	31,559	40,285	34,559	45,605	43,605
252	Cemetery Endowment	20,703	21,693	23,083	24,433	25,673	26,683	27,588	29,088
Special Revenue Funds - Other									
112	Shoreline	106,022	101,410	100,418	89,524	83,150	77,576	76,776	70,402
117	Community Grant	17,131	17,141	17,181	17,181	20,631	20,629	20,631	20,631
118	Economic and Parking Development	815,390	615,054	457,853	316,126	294,063	289,026	298,213	302,213
260	CPV Fund	4,284,199	5,263,981	7,876,354	7,492,736	9,109,075	7,515,980	10,347,074	11,426,095
280	US Marshall Property Seizure	141,587	169,594	174,302	142,273	42,912	132,192	60,630	61,130
285	Fire Department SEMT	-	-	-	-	449,871	500,000	609,555	84,461
290	Federal State and Grant	-	-	-	-	-	-	-	-
Debt Service Funds									
410	GO Bond Debt Service	-	-	-	-	-	-	-	-
Capital Improvement Funds									
310	Major Capital Improvements	66,167	72,648	73,904	73,138	131,885	73,138	88,068	69,690
320	Harbor Construction	399,323	663,547	470,451	778,779	770,575	1,411,703	1,186,853	1,116,436
330	Community Facilities Development	2,580,225	2,534,425	3,320,509	2,645,726	2,650,172	2,586,736	2,587,182	1,378,579
340	Hospital Construction	1,277,669	1,229,741	1,087,864	1,010,022	1,100,450	1,523	1,100,636	-
360	CPV Capital Improvement	436	2,529	2,529	2,529	2,529	2,529	2,529	2,529
Enterprise and Internal Service Funds									
505	Wastewater	1,509,861	2,422,311	3,153,625	3,972,708	4,792,157	3,597,977	4,903,181	1,951,997
510	Port	8,960,132	10,820,983	4,152,210	5,128,569	11,143,209	7,955,649	16,667,218	20,276,972
511	Port Repair & Replacement	3,724,677	4,324,000	4,896,274	5,437,251	5,954,820	6,384,311	6,461,807	6,661,820
610	Self Insurance	639,341	630,445	515,035	499,028	535,146	1,001,270	951,502	951,502
Total All Funds		44,507,242	48,898,175	43,025,760	44,936,242	60,237,039	48,102,071	72,374,328	63,332,465

CITY OF KETCHIKAN, ALASKA
2024 ANNUAL BUDGET
REVENUES AND APPROPRIATIONS SUMMARY BY DEPARTMENT
ALL FUNDS

	General	Hospital Sales Tax	Public Works Sales Tax	Shoreline Area	Community Grant	Economic & Parking Development	Transient Sales Tax	Marijuana Sales Tax	Solid Waste Services	Ketchikan Boat Harbor	Bayview Cemetery O & M	Cemetery Development	Cemetery Endowment	CPV Fund
Beginning Reserves, January 1	9,030,220	4,894,543	9,136,110	76,776	20,631	298,213	1,274,169		1,644,743	913,911	45,584	45,605	27,588	10,347,074
Revenues														
Operating														
Taxes	15,410,702	4,068,000	6,108,000				850,000	215,000						
Payments in Lieu of Tax	1,210,000													
Licenses and Permits	126,700													
Intergovernmental	232,500									12,000				2,622,800
Charges for Services	2,347,705								4,112,000	1,683,500	2,500	10,000	1,500	
Fines and Forfeitures	75,500									1,500				
Other Revenues	146,500	158,000	95,000		189,000	4,000	14,000		10,200		1,000			100,000
Bond Proceeds														
Interdepartmental Charges	5,127,891													
Total Operating Revenues	24,677,498	4,226,000	6,203,000		189,000	4,000	864,000	215,000	4,122,200	1,697,000	3,500	10,000	1,500	2,722,800
Other														
Capital Grants														
Bond Proceeds														
Transfers In	4,408,749				189,000									
Interfund Advances														
Total Revenues	29,086,247	4,226,000	6,203,000		378,000	4,000	864,000	215,000	4,122,200	1,697,000	3,500	10,000	1,500	2,722,800
Funds Available	38,116,467	9,120,543	15,339,110	76,776	398,631	302,213	2,138,169	215,000	5,766,943	2,610,911	49,084	55,605	29,088	13,069,874
Expenditures														
Mayor Council	211,540				378,000			194,250						
Law	381,582													
Clerk	429,370													
Manager	1,093,893													
Finance	2,458,149		20,000											
Information Technology	2,427,511													
Fire	6,167,486		602,450											
Police	7,697,809		1,957,450											
Library	1,629,038													
Museum	1,315,626		72,516											
Civic Center	648,458													
Tourism Management														509,049
Public Health	24,325	166,146												
Public Works-Engineering	2,695,293		55,000											
Public Works-Streets	2,308,454		4,818,340											
Public Works-Solid Waste									4,568,774					
Public Works-Cemetery	119,200		454,500									12,000		
Public Works-Garage	958,640		235,575											
Public Works-Wastewater														
Public Works-Building Maintenanano	655,123		220,000											
Small Boat Harbors										1,992,006				
Port														
Risk Management														
Debt Service														
Transfers	885,015	3,263,025	2,881,035	6,374			858,333				5,000			1,134,730
Total Expenditures	32,106,512	3,429,171	11,316,866	6,374	378,000		858,333	194,250	4,568,774	1,992,006	5,000	12,000		1,643,779
Ending Reserves, December 31	6,009,955	5,691,372	4,022,244	70,402	20,631	302,213	1,279,836	20,750	1,198,169	618,905	44,084	43,605	29,088	11,426,095

CITY OF KETCHIKAN, ALASKA
2024 ANNUAL BUDGET
REVENUES AND APPROPRIATIONS SUMMARY BY DEPARTMENT
ALL FUNDS

	US Marshal Property Seizure	Fire Department SEMT	Federal & State Grant	Major Capital Improvements	Harbor Construction	Community Facilities Development	Hospital Construction	CPV Capital Improvements	General Obligation Debt Service	Wastewater Services	Ketchikan Port	Port Repair and Replacement	Self Insurance	Total
Beginning Reserves, January 1	60,630	609,555		88,068	1,186,853	2,587,182	1,100,636	2,529		4,903,181	16,667,218	6,461,807	951,502	72,374,328
Revenues														
Operating														
Taxes														26,651,702
Payments in Lieu of Tax														1,210,000
Licenses and Permits														126,700
Intergovernmental			248,702		250,250									3,366,252
Charges for Services		897,801								3,491,000	16,362,200			28,908,206
Fines and Forfeitures														77,000
Other Revenues	500	3,000	82,900		10,000	3,000				30,000	100,000	1,500		948,600
Bond Proceeds														
Interdepartmental Charges													2,653,340	7,781,231
Total Operating Revenues	500	900,801	331,602		260,250	3,000				3,521,000	16,462,200	1,500	2,653,340	69,069,691
Other														
Capital Grants			630,000	1,398,580										2,028,580
Bond Proceeds				2,070,000						4,419,945				6,489,945
Transfers In				1,222,583		90,000		500,000	4,049,075			522,000		10,981,407
Interfund Advances														
Total Revenues	500	900,801	961,602	4,691,163	260,250	93,000		500,000	4,049,075	7,940,945	16,462,200	523,500	2,653,340	88,569,623
Funds Available	61,130	1,510,356	961,602	4,779,231	1,447,103	2,680,182	1,100,636	502,529	4,049,075	12,844,126	33,129,418	6,985,307	3,604,842	160,943,951
Expenditures														
Mayor Council														783,790
Law														381,582
Clerk														429,370
Manager														1,093,893
Finance														2,478,149
Information Technology														2,427,511
Fire			630,000	2,997,750										10,397,686
Police			331,602											9,986,861
Library														1,629,038
Museum						1,301,603								2,689,745
Civic Center				294,833										943,291
Tourism Management				18,378				500,000						1,027,427
Public Health							1,100,636							1,291,107
Public Works-Engineering														2,750,293
Public Works-Streets				1,398,580										8,525,374
Public Works-Solid Waste														4,568,774
Public Works-Cemetery														585,700
Public Works-Garage														1,194,215
Public Works-Wastewater										10,892,129				10,892,129
Public Works-Building Maintenance														875,123
Small Boat Harbors					330,667									2,322,673
Port											12,330,446	323,487		12,653,933
Risk Management													2,653,340	2,653,340
Debt Service									4,049,075					4,049,075
Transfers		1,425,895									522,000			10,981,407
Total Expenditures		1,425,895	961,602	4,709,541	330,667	1,301,603	1,100,636	500,000	4,049,075	10,892,129	12,852,446	323,487	2,653,340	97,611,486
Ending Reserves, December 31	61,130	84,461		69,690	1,116,436	1,378,579		2,529		1,951,997	20,276,972	6,661,820	951,502	63,332,465

CITY OF KETCHIKAN, ALASKA
2024 ANNUAL BUDGET
REVENUES AND APPROPRIATIONS SUMMARY BY MAJOR EXPENDITURE CATEGORIES
ALL FUNDS

	General	Hospital Sales Tax	Public Works Sales Tax	Shoreline Area	Community Grant	Economic & Parking Development	Transient Sales Tax	Marijuana Sales Tax	Solid Waste Services	Ketchikan Boat Harbor	Bayview Cemetery O & M	Cemetery Development	Cemetery Endowment	CPV Fund
Beginning Reserves, January 1	9,030,220	4,894,543	9,136,110	76,776	20,631	298,213	1,274,169		1,644,743	913,911	45,584	45,605	27,588	10,347,074
Revenues														
Taxes	15,410,702	4,068,000	6,108,000				850,000	215,000						
Payments in Lieu of Tax	1,210,000													
Licenses and Permits	126,700													
Intergovernmental	232,500									12,000				2,622,800
Charges for Services	2,347,705								4,112,000	1,683,500	2,500	10,000	1,500	
Fines and Forfeitures	75,500									1,500				
Other Revenues	146,500	158,000	95,000		189,000	4,000	14,000		10,200		1,000			100,000
Bond Proceeds														
Interfund Advances														
Interdepartmental Charges	5,127,891													
Total Revenues	24,677,498	4,226,000	6,203,000		189,000	4,000	864,000	215,000	4,122,200	1,697,000	3,500	10,000	1,500	2,722,800
Transfers In														
Transfers From Other Funds	4,408,749				189,000									
Total Transfers In	4,408,749				189,000									
Funds Available	38,116,467	9,120,543	15,339,110	76,776	398,631	302,213	2,138,169	215,000	5,766,943	2,610,911	49,084	55,605	29,088	13,069,874
Expenditures														
Personnel Services	23,637,275								1,468,850	754,959				145,027
Supplies	1,673,273	10,000							338,150	96,675				1,900
Contract & Purchased Services	4,243,811	145,000			378,000			194,250	1,759,100	406,440				358,632
Capital Outlay - Minor	375,075								30,875	19,700				600
In-kind Services														
Operating Grants - (Police & Fire)	46,700													
Interdepartmental Charges	687,863	140							589,299	364,682				2,890
Debt Service										349,550				
Risk Management														
Payment In Lieu of Taxes														
Total Operating Expenditures	30,663,997	155,140			378,000			194,250	4,186,274	1,992,006				509,049
Capital Outlay - Major	557,500	11,006	8,435,831						382,500			12,000		
Transfers Out	885,015	3,263,025	2,881,035	6,374			858,333				5,000			1,134,730
Total Expenditures	32,106,512	3,429,171	11,316,866	6,374	378,000		858,333	194,250	4,568,774	1,992,006	5,000	12,000		1,643,779
Ending Reserves, December 31	6,009,955	5,691,372	4,022,244	70,402	20,631	302,213	1,279,836	20,750	1,198,169	618,905	44,084	43,605	29,088	11,426,095

CITY OF KETCHIKAN, ALASKA
2024 ANNUAL BUDGET
REVENUES AND APPROPRIATIONS SUMMARY BY MAJOR EXPENDITURE CATEGORIES
ALL FUNDS

	US Marshal Property Seizure	Fire Department SEMT	Federal & State Grant	Major Capital Improvements	Harbor Construction	Community Facilities Development	Hospital Construction	CPV Capital Improvements	General Obligation Debt Service	Wastewater Services	Ketchikan Port	Port Repair and Replacement	Self Insurance	Total
Beginning Reserves, January 1	60,630	609,555		88,068	1,186,853	2,587,182	1,100,636	2,529		4,903,181	16,667,218	6,461,807	951,502	72,374,328
Revenues														
Taxes														26,651,702
Payments in Lieu of Tax														1,210,000
Licenses and Permits														126,700
Intergovernmental			878,702	1,398,580	250,250									5,394,832
Charges for Services		897,801								3,491,000	16,362,200			28,908,206
Fines and Forfeitures														77,000
Other Revenues	500	3,000	82,900		10,000	3,000				30,000	100,000	1,500		948,600
Bond Proceeds				2,070,000						4,419,945				6,489,945
Interfund Advances														
Interdepartmental Charges													2,653,340	7,781,231
Total Revenues	500	900,801	961,602	3,468,580	260,250	3,000				7,940,945	16,462,200	1,500	2,653,340	77,588,216
Transfers In														
Transfers From Other Funds				1,222,583		90,000		500,000	4,049,075			522,000		10,981,407
Total Transfers In				1,222,583		90,000		500,000	4,049,075			522,000		10,981,407
Funds Available	61,130	1,510,356	961,602	4,779,231	1,447,103	2,680,182	1,100,636	502,529	4,049,075	12,844,126	33,129,418	6,985,307	3,604,842	160,943,951
Expenditures														
Personnel Services										1,199,896	1,636,863			28,842,870
Supplies			6,536							337,300	136,200			2,600,034
Contract & Purchased Services			325,066							647,810	3,507,193			11,965,302
Capital Outlay - Minor										61,650	12,200			500,100
In-kind Services														
Operating Grants - (Police & Fire)														46,700
Interdepartmental Charges										809,580	717,030			3,171,484
Debt Service									4,049,075	162,828	2,235,260			6,796,713
Risk Management													2,653,340	2,653,340
Payment In Lieu of Taxes										86,100	521,200			607,300
Total Operating Expenditures			331,602						4,049,075	3,305,164	8,765,946		2,653,340	57,183,843
Capital Outlay - Major			630,000	4,709,541	330,667	1,301,603	1,100,636	500,000		7,586,965	3,564,500	323,487		29,446,236
Transfers Out		1,425,895									522,000			10,981,407
Total Expenditures		1,425,895	961,602	4,709,541	330,667	1,301,603	1,100,636	500,000	4,049,075	10,892,129	12,852,446	323,487	2,653,340	97,611,486
Ending Reserves, December 31	61,130	84,461		69,690	1,116,436	1,378,579		2,529		1,951,997	20,276,972	6,661,820	951,502	63,332,465

CITY OF KETCHIKAN, ALASKA
2024 ANNUAL BUDGET
COMPARATIVE SCHEDULE OF APPROPRIATIONS BY DEPARTMENT
2020 - 2024

	2020	2021	2022	2023			2024 BUDGET	2023 ADOPTED-2024 % INCR(DECR)
				ADOPTED BUDGET	AMENDED BUDGET	ESTIMATES		
Operating Expenditures								
Mayor & Council	651,785	629,503	716,849	756,630	756,630	702,581	783,790	3.59%
City Law	330,973	333,543	334,853	379,139	379,139	363,105	381,582	0.64%
City Clerk	285,634	264,889	330,021	421,690	421,690	413,076	429,370	1.82%
City Manager	804,128	713,671	708,796	1,035,056	1,035,666	938,667	1,093,893	5.68%
Finance	2,174,136	1,966,385	2,072,363	2,430,649	2,430,649	2,278,338	2,458,149	1.13%
Information Technology	980,358	985,401	948,156	1,317,486	1,597,506	1,177,639	1,870,011	41.94%
Fire	2,477,212	3,743,325	3,937,273	4,725,607	5,247,546	5,007,155	6,167,486	30.51%
Police	3,645,936	5,367,355	5,548,434	6,918,934	6,924,434	6,494,872	8,029,411	16.05%
Library	1,350,932	1,314,719	1,252,829	1,531,803	1,536,068	1,474,239	1,629,038	6.35%
Museum	968,389	975,564	1,105,617	1,236,868	1,252,168	1,194,511	1,315,626	6.37%
Civic Center	466,071	461,529	508,115	611,684	612,124	583,400	648,458	6.01%
Tourism Management	162,450	142,143	133,984	478,960	484,052	257,530	509,049	6.28%
Public Health	12,536,934	779,298	9,684	169,465	179,465	168,465	179,465	5.90%
PW-Engineering & Bldg Inspection	1,556,245	1,370,665	1,524,498	2,365,642	2,367,512	1,866,449	2,695,293	13.93%
PW-Streets	1,571,590	1,629,869	1,677,008	2,060,985	2,060,985	1,851,795	2,308,454	12.01%
PW-Solid Waste	3,161,866	3,292,951	3,501,301	4,090,466	4,094,166	3,940,028	4,186,274	2.34%
PW-Cemetery	83,469	90,680	55,093	107,120	107,120	107,320	119,200	11.28%
PW-Garage & Warehouse	648,881	680,669	732,010	872,801	872,801	678,600	958,640	9.83%
PW-Wastewater	2,143,600	2,238,873	2,328,498	2,928,611	2,934,736	2,772,709	3,305,164	12.86%
PW-Building Maintenance	511,885	505,355	515,571	613,656	617,276	585,702	655,123	6.76%
Small Boat Harbors	1,472,003	1,578,720	1,559,919	1,830,374	1,841,714	1,730,256	1,992,006	8.83%
Port Development	7,071,006	6,041,411	6,919,273	7,944,054	7,979,404	8,017,051	8,765,946	10.35%
Risk Management	1,713,770	1,954,215	1,949,229	2,247,990	2,343,990	2,302,160	2,653,340	18.03%
Debt Service	8,254,928	6,731,368	3,584,483	3,622,404	3,622,404	3,622,404	4,049,075	11.78%
Total Operating	55,024,181	43,792,101	41,953,857	50,698,074	51,699,245	48,528,051	57,183,843	12.79%

CITY OF KETCHIKAN, ALASKA
2024 ANNUAL BUDGET
COMPARATIVE SCHEDULE OF APPROPRIATIONS BY DEPARTMENT
2020 - 2024

	2020	2021	2022	2023			2024 BUDGET	2023 ADOPTED-2024 % INCR(DEC)
				ADOPTED BUDGET	AMENDED BUDGET	ESTIMATES		
Capital Expenditures								
Mayor & Council	-	-	-	-	-	-	-	0.00%
City Law	-	-	-	-	-	-	-	0.00%
City Clerk	-	-	-	-	-	-	-	0.00%
City Manager	-	-	-	-	-	-	-	0.00%
Finance	-	-	-	20,000	20,000	15,000	20,000	0.00%
Information Technology	142,989	12,499	49,545	235,000	19,980	300,000	557,500	137.23%
Fire	165,935	262,991	867,158	1,848,200	2,044,712	1,920,730	4,230,200	128.88%
Police	475,673	57,438	147,711	610,830	724,295	724,295	1,957,450	220.46%
Library	-	-	-	-	-	-	-	0.00%
Museum	119,075	-	139,907	115,790	115,790	115,790	1,374,119	1086.73%
Civic Center	200,072	-	-	300,000	300,000	198,167	294,833	0.00%
Tourism Management	791,113	-	906,723	175,000	162,195	50,817	518,378	196.22%
Public Health	2,105,189	3,900,516	1,819	1,059,899	1,059,899	25,000	1,111,642	4.88%
PW-Engineering & Bldg Inspection	34,087	-	60,782	60,000	60,000	30,000	55,000	-8.33%
PW-Streets	1,094,060	320,320	1,001,141	5,830,955	5,899,865	1,961,342	6,216,920	6.62%
PW-Solid Waste	273,826	-	107,460	375,000	371,300	246,300	382,500	2.00%
PW-Cemetery	11,635	-	-	12,000	12,000	12,000	466,500	3787.50%
PW-Garage & Warehouse	127,630	17,065	17,065	15,000	15,000	15,000	235,575	NA
PW-Wastewater	668,481	521,127	320,394	7,267,478	7,423,008	1,968,913	7,586,965	4.40%
PW-Building Maintenance	9,900	-	93,588	57,757	66,105	31,698	220,000	280.91%
Small Boat Harbors	1,663,251	239,030	141,275	130,000	130,000	59,333	330,667	154.36%
Port Development	334,946	146,772	19,572	6,631,187	6,631,187	251,190	3,887,987	-41.37%
Total Capital	8,217,862	5,477,758	3,874,140	24,744,096	25,055,336	7,925,575	29,446,236	19.00%

CITY OF KETCHIKAN, ALASKA
2024 ANNUAL BUDGET
COMPARATIVE SCHEDULE OF APPROPRIATIONS BY DEPARTMENT
2020 - 2024

	2020	2021	2022	2023			2024 BUDGET	2023 ADOPTED-2024 % INCR(DEC)
				ADOPTED BUDGET	AMENDED BUDGET	ESTIMATES		
Transfers Out								
Transfers/Advances to Other Funds	8,808,219	7,657,377	8,545,571	8,747,171	9,038,253	8,721,810	10,981,407	25.54%
Total Transfers Out	8,808,219	7,657,377	8,545,571	8,747,171	9,038,253	8,721,810	10,981,407	25.54%
Combined Operating, Capital and Transfers Out								
Mayor & Council	651,785	629,503	716,849	756,630	756,630	702,581	783,790	3.59%
City Law	330,973	333,543	334,853	379,139	379,139	363,105	381,582	0.64%
City Clerk	285,634	264,889	330,021	421,690	421,690	413,076	429,370	1.82%
City Manager	804,128	713,671	708,796	1,035,056	1,035,666	938,667	1,093,893	5.68%
Finance	2,174,136	1,966,385	2,072,363	2,450,649	2,450,649	2,293,338	2,478,149	1.12%
Information Technology	1,123,347	997,900	997,701	1,552,486	1,617,486	1,477,639	2,427,511	56.36%
Fire	2,643,147	4,006,316	4,804,431	6,573,807	7,292,258	6,927,885	10,397,686	58.17%
Police	4,121,609	5,424,793	5,696,145	7,529,764	7,648,729	7,219,167	9,986,861	32.63%
Library	1,350,932	1,314,719	1,252,829	1,531,803	1,536,068	1,474,239	1,629,038	6.35%
Museum	1,087,464	975,564	1,245,524	1,352,658	1,367,958	1,310,301	2,689,745	98.85%
Civic Center	666,143	461,529	508,115	911,684	912,124	781,567	943,291	3.47%
Tourism Management	953,563	142,143	1,040,707	653,960	646,247	308,347	1,027,427	57.11%
Public Health	14,642,123	4,679,814	11,503	1,229,364	1,239,364	193,465	1,291,107	5.02%
PW-Engineering & Bldg Inspection	1,590,332	1,370,665	1,585,280	2,425,642	2,427,512	1,896,449	2,750,293	13.38%
PW-Streets	2,665,650	1,950,189	2,678,149	7,891,940	7,960,850	3,813,137	8,525,374	8.03%
PW-Solid Waste	3,435,692	3,292,951	3,608,761	4,465,466	4,465,466	4,186,328	4,568,774	2.31%
PW-Cemetery	95,104	90,680	55,093	119,120	119,120	119,320	585,700	391.69%
PW-Garage & Warehouse	776,511	697,734	749,075	887,801	887,801	693,600	1,194,215	34.51%
PW-Wastewater	2,812,081	2,760,000	2,648,892	10,196,089	10,357,744	4,741,622	10,892,129	6.83%
PW-Building Maintenance	521,785	505,355	609,159	671,413	683,381	617,400	875,123	30.34%
Small Boat Harbors	3,135,254	1,817,750	1,701,194	1,960,374	1,971,714	1,789,589	2,322,673	18.48%
Port Development	7,405,952	6,188,183	6,938,845	14,575,241	14,610,591	8,268,241	12,653,933	-13.18%
Risk Management	1,713,770	1,954,215	1,949,229	2,247,990	2,343,990	2,302,160	2,653,340	18.03%
Debt Service	8,254,928	6,731,368	3,584,483	3,622,404	3,622,404	3,622,404	4,049,075	11.78%
Transfers/Advances to Other Funds	8,808,219	7,657,377	8,545,571	8,747,171	9,038,253	8,721,810	10,981,407	25.54%
Total Expenditures	72,050,262	56,927,236	54,373,568	84,189,341	85,792,834	65,175,436	97,611,486	15.94%

CITY OF KETCHIKAN, ALASKA
2024 ANNUAL BUDGET
COMPARATIVE SCHEDULE OF REVENUES-ALL FUNDS
2020 - 2024

				2023			2024 BUDGET	2023 ADOPTED-2024 % INCR(DEC)
2020	2021	2022	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATES			
Revenues								
Taxes								
Real Property	5,253,175	5,378,855	5,456,889	5,578,900	5,578,900	5,619,645	6,069,217	8.79%
Business - Personal	395,109	386,913	372,016	373,000	373,000	408,942	415,485	11.39%
Sales	8,578,022	10,295,496	15,246,147	16,365,000	16,365,000	20,190,649	19,000,000	16.10%
Transient	260,043	257,525	818,595	620,000	620,000	860,000	850,000	37.10%
Marijuana	336,624	585,306	254,949	400,000	400,000	198,246	215,000	-46.25%
Other	145,439	119,191	126,856	102,000	102,000	77,081	102,000	
Payments in Lieu of Tax	1,210,786	1,213,857	1,213,429	1,210,000	1,210,000	1,210,000	1,210,000	
Licenses and Permits	189,949	69,569	133,293	126,700	126,700	91,700	126,700	
Intergovernmental	5,812,473	5,672,782	18,422,349	5,306,245	5,488,739	3,939,161	5,394,832	1.67%
Charges for Services								
General Fund Services	1,622,604	1,955,358	2,173,508	2,214,420	2,214,420	2,408,063	2,347,705	6.02%
Solid Waste	3,057,512	3,465,352	3,591,767	3,879,845	3,879,845	4,121,810	4,112,000	5.98%
Wastewater	3,417,871	3,459,403	3,508,103	3,491,000	3,491,000	3,497,931	3,491,000	
Small Boat Harbor	1,433,953	1,550,342	1,701,684	1,609,000	1,609,000	1,709,916	1,683,500	4.63%
Port	82,139	1,353,021	10,735,110	11,793,200	11,793,200	14,167,737	16,362,200	38.74%
Other	13,060	13,755	757,283	513,700	892,927	902,102	911,801	77.50%
Fines and Forfeitures	48,528	63,875	81,812	83,000	83,000	92,690	77,000	-7.23%
Other Revenues	1,737,206	5,548,242	2,980,703	589,454	604,954	1,048,340	948,600	60.93%
Bond Proceeds	4,617,902	3,388,008		5,641,978	5,728,490	1,308,545	6,489,945	15.03%
Interfund Advances	365,026	379,627	315,911	390,101	390,101	390,101		-100.00%
Interdepartmental Charges								
Administration	3,436,007	3,164,565	3,308,810	4,400,143	4,400,143	4,045,910	5,127,891	16.54%
Insurance	1,689,724	1,954,215	1,949,229	2,247,990	2,343,990	2,302,160	2,653,340	18.03%
Total Revenues	43,703,152	50,275,257	73,148,443	66,935,676	67,695,409	68,590,729	77,588,216	15.91%

CITY OF KETCHIKAN, ALASKA
2024 ANNUAL BUDGET
COMPARATIVE SCHEDULE OF REVENUES - CHARGES FOR SERVICES - ALL FUNDS
2020 - 2024

	2020	2021	2022	2023			2024 BUDGET	2023 ADOPTED/2024 % INCR(DECR)
				ADOPTED BUDGET	AMENDED BUDGET	ESTIMATES		
Revenues-Charges for Services								
General Fund								
Civic Center	18,962	17,293	94,206	85,000	85,000	85,000	85,000	0.0%
Ambulance	496,359	653,004	659,502	700,000	700,000	785,000	700,000	0.0%
Emergency Medical Transport Program	-	-	-	-	-	-	-	NA
Parking Revenue	28,105	74,560	90,945	98,000	98,000	98,000	98,000	0.0%
Fees for Service	2,367	6,456	2,442	7,500	7,500	1,225	5,200	-30.7%
Borough Library Service	470,352	523,051	522,275	519,998	519,998	519,597	593,983	14.2%
UAS Library Services	79,070	44,526	0	0	0	0	0	NA
Library Services to KGBSD	16,941	20,641	19,778	24,422	24,422	20,000	24,422	0.0%
911 Services	391,059	394,141	400,513	390,000	390,000	430,000	390,000	0.0%
Museum Services & Admission Fees	10,666	46,854	209,173	212,100	212,100	304,087	284,500	34.1%
Tideland Leases	48,334	108,997	47,320	55,000	55,000	40,000	55,000	0.0%
Other	60,389	65,835	127,354	122,400	122,400	125,154	111,600	-8.8%
General Fund Total	1,622,604	1,955,358	2,173,508	2,214,420	2,214,420	2,408,063	2,347,705	6.02%
Fire Department SEMT								
Emergency Medical Transport Program	0	0	744,482	500,000	879,227	879,227	897,801	79.6%
Total	0	0	744,482	500,000	879,227	879,227	897,801	1
Cemetery								
Burial & Endowment Fees	13,060	13,755	12,801	13,700	13,700	22,875	14,000	2.2%
Total	13,060	13,755	12,801	13,700	13,700	22,875	14,000	2.19%
Solid Waste								
Recycling	12,307	25,051	14,136	10,000	10,000	10,000	10,000	0.0%
Fees for Services	40,020	39,740	41,317	35,000	35,000	35,000	35,000	0.0%
Residential Collections	326,946	329,421	330,882	336,810	336,810	338,810	340,000	0.9%
Business Collections	678,095	818,497	841,293	898,727	898,727	1,032,000	1,050,000	16.8%
Sanitary Landfill Charges	703,324	780,732	884,247	1,007,889	1,007,889	1,162,000	1,137,000	12.8%
Residential Access Fees	1,293,346	1,452,959	1,460,065	1,571,420	1,571,420	1,520,000	1,520,000	-3.3%
Other	3,474	18,952	19,827	20,000	20,000	24,000	20,000	0.0%
Solid Waste Total	3,057,512	3,465,352	3,591,767	3,879,845	3,879,845	4,121,810	4,112,000	5.98%

CITY OF KETCHIKAN, ALASKA
2024 ANNUAL BUDGET
COMPARATIVE SCHEDULE OF REVENUES - CHARGES FOR SERVICES - ALL FUNDS
2020 - 2024

	2020	2021	2022	2023			2024 BUDGET	2023 ADOPTED/2024 % INCR(DEC)
				ADOPTED BUDGET	AMENDED BUDGET	ESTIMATES		
Wastewater								
Residential Sewer Service	2,208,342	2,217,692	2,227,551	2,220,000	2,220,000	2,220,000	2,220,000	0.0%
Business Sewer Service	1,203,454	1,227,575	1,264,016	1,256,000	1,256,000	1,256,000	1,256,000	0.0%
Other	6,075	14,136	16,536	15,000	15,000	21,931	15,000	0.0%
Wastewater Total	3,417,871	3,459,403	3,508,103	3,491,000	3,491,000	3,497,931	3,491,000	0.00%
Small Boat Harbor								
Electrical Service	102,470	144,554	155,460	125,000	125,000	151,000	140,000	12.0%
Solid Waste Fees	74,746	88,737	95,319	90,000	90,000	80,000	80,000	-11.1%
Reserved Moorage	875,158	880,639	880,681	870,000	870,000	905,014	905,000	4.0%
Transient Moorage	360,833	463,188	496,299	460,000	460,000	515,000	500,000	8.7%
Other	20,746	(26,776)	73,925	64,000	64,000	58,902	58,500	-8.6%
Small Boat Harbor Total	1,433,953	1,550,342	1,701,684	1,609,000	1,609,000	1,709,916	1,683,500	4.63%
Port								
Electric Service	21,826	38,512	2,526	30,000	30,000	25,000	25,000	-16.7%
Additional Docking Fees	2,636	162,039	1,223,809	1,210,000	1,210,000	1,322,150	1,322,000	9.3%
Wharfage	0	682,848	6,732,543	7,700,000	7,700,000	9,945,000	12,155,000	57.9%
Water	0	9,300	116,160	175,000	175,000	188,160	180,000	2.9%
Parking Revenue	0	35,386	94,695	80,000	80,000	105,492	100,000	25.0%
Rental Income	0	20,968	353,721	425,000	425,000	246,530	245,000	-42.4%
Transient Docking Fees	0	391,264	2,179,543	2,160,000	2,160,000	2,331,730	2,330,000	7.9%
Other	57,677	12,704	32,113	13,200	13,200	3,675	5,200	-60.6%
Port Total	82,139	1,353,021	10,735,110	11,793,200	11,793,200	14,167,737	16,362,200	38.74%
Total Charges for Services	9,627,139	11,797,231	22,467,455	23,501,165	23,880,392	26,807,559	28,908,206	23.01%

CITY OF KETCHIKAN, ALASKA
2024 ANNUAL BUDGET
COMPARATIVE SCHEDULE OF EMPLOYEES
2020 -2024

Department/Division		2020	2021	2022	2023			2024	2023 Adopted/2024	
		Actual	Actual	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
1110	Mayor and Council	8.000	8.000	8.000	8.000	8.000	8.000	8.000	-	0.00%
1120	Law	1.000	1.000	1.000	1.000	1.000	1.000	1.000	-	0.00%
1130	Clerk	2.000	2.000	2.000	2.000	2.000	2.000	2.000	-	0.00%
1140	City Manager	4.500	4.500	4.500	4.500	4.500	4.500	4.500	-	0.00%
1150	Finance	16.000	16.000	16.000	16.000	16.000	16.000	15.000	(1.000)	-6.25%
1160	Information Technology	6.000	6.000	6.000	6.000	6.000	6.000	8.000	2.000	33.33%
1210	Fire	22.000	22.000	22.000	22.000	22.590	22.590	24.500	2.500	11.36%
1220	Police	38.550	38.550	38.550	38.550	38.550	38.550	40.550	2.000	5.19%
1410	Library	11.815	11.815	11.125	11.125	11.125	11.125	11.125	-	0.00%
1420	Museum	8.200	8.200	8.200	8.250	8.250	8.250	8.250	-	0.00%
1430	Civic Center	3.000	3.000	3.000	3.000	3.000	3.000	3.000	-	0.00%
1440	Tourism Management	-	-	-	1.000	1.000	1.000	1.000	-	New
1510	Engineering	13.000	13.000	13.000	13.000	13.000	13.000	13.000	-	0.00%
1530	Streets	13.000	13.000	13.000	13.000	13.000	13.000	13.000	-	0.00%
1540	Garage and Warehouse	4.000	4.000	4.000	4.000	4.000	4.000	4.000	-	0.00%
1550	Building Maintenance	3.000	3.000	3.000	3.000	3.000	3.000	3.000	-	0.00%
1560	Solid Waste	11.000	11.000	11.000	11.000	11.000	11.000	11.000	-	0.00%
3000	Wastewater	8.000	8.000	8.000	8.000	8.000	8.000	8.000	-	0.00%
1710	Harbor	5.200	5.200	5.200	5.200	5.200	5.200	5.200	-	0.00%
4000	Port Development	4.800	4.800	4.800	4.800	4.800	4.800	5.800	1.000	20.83%
TOTAL		183.065	183.065	182.375	183.425	184.015	184.015	189.925	6.500	3.54%

CITY OF KETCHIKAN, ALASKA
2024 OPERATING AND CAPITAL BUDGET
SCHEDULE OF ASSESSED VALUATION AND PROPERTY TAX REVENUES
2004 - 2024

Year	Total Taxable Real Property Valuation	Total Taxable Personal Property Valuation	Total Taxable Valuation	Senior & Veterans Exemption Valuation	Total Assessed Valuation	Millage Rate	Property Tax Revenue
2004	499,380,800	41,280,300	540,661,100	42,700,100	583,361,200	6.4	3,460,231
2005	504,640,800	45,248,700	549,889,500	45,078,700	594,968,200	6.4	3,519,293
2006	545,172,200	42,419,800	587,592,000	45,729,300	633,321,300	6.4	3,760,589
2007	600,749,000	48,912,700	649,661,700	47,670,500	697,332,200	6.1	3,962,936
2008	617,742,500	50,809,700	668,552,200	50,094,600	718,646,800	6.1	4,078,168
2009	641,686,700	50,913,200	692,599,900	52,754,100	745,354,000	6.1	4,224,859
2010	649,369,000	41,375,000	690,744,000	55,101,700	745,845,700	6.1	4,213,538
2011	642,145,600	47,370,800	689,516,400	55,829,300	745,345,700	6.2	4,275,002
2012	646,701,600	44,177,700	690,879,300	58,818,800	749,698,100	6.2	4,283,452
2013	677,685,000	60,238,000	737,923,000	59,737,600	797,660,600	6.7	4,944,084
2014	749,607,500	56,347,400	805,954,900	63,874,100	869,829,000	6.7	5,399,898
2015	751,995,930	56,376,718	808,372,648	65,124,800	873,497,448	6.7	5,416,097
2016	770,751,000	59,603,200	830,354,200	68,375,500	898,729,700	6.7	5,563,373
2017	776,296,200	57,251,300	833,547,500	70,068,900	903,616,400	6.7	5,584,768
2018	794,399,300	57,541,900	851,941,200	72,028,600	923,969,800	6.6	5,622,812
2019	801,191,800	61,092,000	862,283,800	74,723,300	937,007,100	6.6	5,691,073
2020	811,133,700	60,724,600	871,858,300	75,368,400	947,226,700	6.6	5,754,265
2021	810,586,100	58,295,700	868,881,800	79,450,100	948,331,900	6.6	5,734,620
2022	831,965,500	56,376,878	888,342,378	80,194,200	968,536,578	6.6	5,863,060
2023	851,461,300	61,960,900	913,422,200	82,717,600	996,139,800	6.6	6,028,587
2024 (1)	919,578,204	62,952,274	982,530,478	85,033,693	1,067,564,171	6.6	6,484,701

(1) Estimated

CITY OF KETCHIKAN, ALASKA
2024 OPERATING AND CAPITAL BUDGET
SCHEDULE OF SALES AND OCCUPANCY TAX REVENUES
2004 - 2024

Year	Total Sales & Occupancy Tax Revenues	Marijuana Sales Tax Fund	Transient Occupancy Tax Fund	Total Retail Sales Tax Revenues	Retail Sales Tax Revenues		
					General Fund	Hospital Sales Tax Fund	Public Works Sales Tax Fund
2004	8,863,703	-	353,376	8,510,327	2,431,522	2,431,522	3,647,283
2005	9,461,638	-	395,074	9,066,564	2,590,447	2,590,447	3,885,670
2006	9,418,433	-	333,763	9,084,670	2,595,620	2,595,620	3,893,430
2007	10,100,375	-	518,652	9,581,723	2,737,635	2,737,635	4,106,453
2008	10,775,305	-	444,862	10,330,443	2,951,555	2,951,555	4,427,333
2009	9,858,380	-	366,856	9,491,524	2,711,864	2,711,864	4,067,796
2010	9,603,050	-	385,286	9,217,764	2,633,647	2,633,647	3,950,470
2011	10,343,269	-	378,096	9,965,173	2,847,192	2,847,192	4,270,789
2012	10,493,942	-	362,739	10,131,203	2,894,745	2,894,745	4,341,713
2013	10,587,816	-	386,230	10,201,586	2,914,739	2,914,739	4,372,108
2014	11,186,057	-	389,342	10,796,715	3,746,390	2,820,130	4,230,195
2015	11,914,756	-	486,838	11,427,918	4,285,469	2,856,980	4,285,469
2016	11,846,982	-	497,374	11,349,608	4,256,103	2,837,402	4,256,103
2017	12,390,019	97,152	552,867	11,740,000	4,402,500	2,935,000	4,402,500
2018	13,199,080	190,549	544,305	12,464,226	4,674,085	3,116,056	4,674,085
2019	13,564,936	215,857	534,305	12,814,774	4,805,540	3,203,694	4,805,540
2020	9,174,689	260,043	336,624	8,578,022	3,216,758	2,144,506	3,216,758
2021	11,231,845	257,523	585,306	10,389,016	3,895,881	2,597,254	3,895,881
2022	16,444,764	254,949	818,595	15,371,220	5,764,208	3,842,804	5,764,208
2023 (1)	21,248,899	198,250	860,000	20,190,649	9,937,339	4,101,324	6,151,986
2024 (1)	20,035,000	215,000	820,000	19,000,000	8,840,000	4,060,000	6,100,000

(1) Estimated

CITY OF KETCHIKAN, ALASKA
2024 ANNUAL BUDGET
SCHEDULE OF SHARED STATE REVENUES
2004 - 2024

Year	Total State Revenues	Revenue Sharing	Raw Fish Tax	Shared Fisheries Business Tax	Other State Assistance	Liquor License Refunds	Commercial Passenger Vessel
2004	199,039		142,925	14,314		41,800	-
2005	236,122		181,411	20,911		33,800	-
2006	506,356		194,279	21,389	252,538 (2)	38,150	-
2007	721,852		234,757	20,846	434,949 (2)	31,300	-
2008	805,985	494,469	254,399	11,617		45,500	-
2009	749,798	479,015	218,560	20,473		31,750	-
2010	1,036,432	472,287	277,158	11,457	225,630 (2)	49,900	-
2011	1,137,762	661,607	424,942	23,288		27,925	-
2012	3,144,800	698,801	425,507	27,744		45,500	1,947,248
2013	2,980,533	490,456	454,435	25,872		32,000	1,977,770
2014	3,548,845	491,771	743,083	43,781		30,000	2,240,210
2015	2,699,743	467,635	137,875	30,608		31,250	2,032,375
2016	2,664,558	309,695	153,565 (3)	15,665		44,000	2,141,633
2017	2,798,871	277,931	311,828 (3)	14,592		30,950	2,163,570
2018	2,863,501	231,248	319,098 (3)	13,767		46,900	2,252,488
2019	2,927,797	190,514	255,346 (3)	10,654		30,300	2,440,983
2020	2,926,328	75,000	123,177 (3)	2,094		2,189	2,723,868
2021	230,373	112,311	115,500 (3)	2,562			-
2022	767,708	267,915	305,910 (3)	8,650		-	185,233
2023 (1)	2,263,298	178,345	243,440 (3)	12,383		38,600	1,790,530
2024 (1)	2,991,050	76,000	250,250 (3)	12,000		30,000	2,622,800

(1) Estimated

(2) Municipal Energy Assistance

(3) Does not include the portion accounted for in the KPU Enterprise Fund for the Water Division

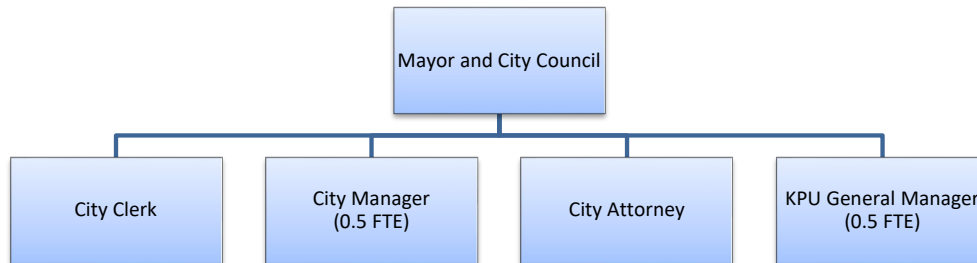
CITY OF KETCHIKAN, ALASKA
2024
SCHEDULE OF ANNUAL DEBT SERVICE TO MATURITY

Year	General Obligation Bonds									Other			Revenue Bonds			Total
	ADEC 481011 Wastewater Tongass Ave Phase I	ADEC 481071 Wastewater Tongass Ave Phase II	ADEC 481072 Wastewater Tongass Ave Phase II	ADEC 481101 Wastewater Jackson & Monroe	2020 Fire Station	2021 Library	2014 Harbor	2014 Hospital	2016 Harbor	Fire Apparatus Lease	Ambulance Lease	Fire Engine Lease	ADEC 481111 Wastewater Alaska Ave	ADEC 481031 Wastewater Front/Stedman	2016 Port	
2024	52,447	17,933	18,465	36,908	463,000	339,135	204,550	2,529,575	145,000	252,666	38,699	240,000	17,930	19,146	2,235,250	6,610,704
2025	52,447	17,933	18,465	36,908	461,500	342,041	202,925	2,529,450	146,000	252,666	38,699	240,000	17,930	19,146	2,233,000	6,609,110
2026	52,447	17,933	18,465	36,908	459,250	338,894	205,925	2,531,450	146,750	252,666	38,699	240,000	17,930	19,146	2,232,750	6,609,213
2027	52,447	17,933	18,465	36,908	461,250	340,288	203,550	2,530,450	147,250		38,699	240,000	17,930	19,146	2,234,250	6,358,566
2028	52,447	17,933	18,465	36,908	457,250	340,542	206,600	2,533,000	147,500		38,699	240,000	17,930	19,146	2,237,250	6,363,670
2029	52,447	17,933	18,465	36,908	457,500	345,090	205,100	2,529,600	147,500		38,699	240,000	17,930	19,146	2,231,500	6,357,818
2030	52,447	17,933	18,465	36,908	456,750	338,681	203,400	2,534,000	147,250			240,000	17,930	19,146	2,237,250	6,320,160
2031	52,447	17,933	18,465	36,908		342,109	201,500	2,531,100	146,750				17,930	19,146	2,233,750	5,618,038
2032	52,447	17,933	18,465	36,908			204,300	2,530,900	146,000				17,930	19,146	2,236,250	5,280,279
2033		17,933	18,465	36,908			201,800	2,533,200	145,000				17,930	19,146	2,234,250	5,224,632
2034		8,959	9,229	36,908			204,000	2,532,900	148,750				8,961	19,146	2,237,750	5,206,603
2035				36,908				2,530,000	147,000					19,146	2,231,250	4,964,304
2036				18,441				2,534,300						19,146		2,571,887
2037								2,530,700						19,146		2,549,846
2038								2,534,100						19,132		2,553,232
2039								2,529,400								2,529,400
2040								2,531,500								2,531,500
2041								2,530,200								2,530,200
2042								2,530,400								2,530,400
2043								2,531,900								2,531,900
2044								2,529,600								2,529,600
Total	472,023	188,289	193,879	461,337	3,216,500	2,726,780	2,243,650	53,157,725	1,760,750	757,998	232,194	1,680,000	188,261	287,176	26,814,500	94,381,062

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Mayor and Council

Summary

As the elected governing board, the Mayor and City Council are charged with the responsibility of working together to represent the interests of the City of Ketchikan, uniting together to facilitate the effective management, growth and sustainability of the community at large.



The Mayor and City Council is comprised of one operating division and oversees the Community Grant and Humanitarian Services Grant Programs.

DEPARTMENT EXECUTIVE SUMMARY

Divisions/Cost Center/Programs	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Operations	234,138	211,630	211,630	199,115	211,540	(90)	0.0%
Community Grant Program	297,711	360,000	360,000	335,304	378,000	18,000	5.0%
Humanitarian Services Grant Program	185,000	185,000	185,000	168,162	194,250	9,250	5.0%
Total	716,849	756,630	756,630	702,581	783,790	27,160	3.6%

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	84,328	102,180	102,180	90,205	102,170	(10)	0.0%
Supplies	1,258	1,050	1,050	1,050	1,050	-	0.0%
Contract/Purchased Services	624,970	647,700	647,700	606,166	674,950	27,250	4.2%
Minor Capital Outlay	4,060	3,000	3,000	3,000	3,000	-	0.0%
Interdepartmental Charges	2,233	2,700	2,700	2,160	2,620	(80)	-3.0%
Total	716,849	756,630	756,630	702,581	783,790	27,160	3.6%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund	138,590	147,220	147,220	137,877	162,560	15,340	10.4%
Hospital Sales Tax Fund	33,595	45,000	45,000	41,912	42,450	(2,550)	-5.7%
Public Works Sales Tax Fund	50,390	67,500	67,500	62,870	63,670	(3,830)	-5.7%
Marijuana Sales Tax Fund	185,000	185,000	185,000	168,162	194,250	9,250	5.0%
Solid Waste Fund	8,148	7,360	7,360	6,929	7,360	-	0.0%
Harbor Fund	4,214	3,810	3,810	3,584	3,810	-	0.0%
Wastewater Fund	6,275	5,670	5,670	5,336	5,670	-	0.0%
Port Fund	10,232	9,250	9,250	8,701	9,250	-	0.0%
KPU Enterprise Fund	251,444	285,820	285,820	267,210	294,770	8,950	3.1%
Total	687,888	756,630	756,630	702,581	783,790	27,160	3.6%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Operations	8.00	8.00	8.00	8.00	83,070	-	0.0%
Total	8.00	8.00	8.00	8.00	83,070	-	0.0%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Mayor and Council

Operations 1110-110

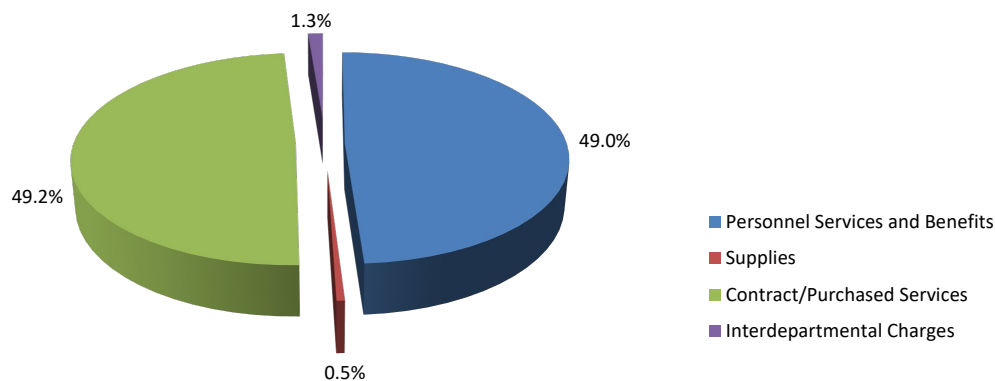
DIVISION SUMMARY

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	84,328	102,180	102,180	90,205	102,170	(10)	0.0%
Supplies	1,258	1,050	1,050	1,050	1,050	-	0.0%
Contract/Purchased Services	142,259	102,700	102,700	102,700	102,700	-	0.0%
Minor Capital Outlay	4,060	3,000	3,000	3,000	3,000	-	0.0%
Interdepartmental Charges	2,233	2,700	2,700	2,160	2,620	(80)	-3.0%
Total Expenditures	234,138	211,630	211,630	199,115	211,540	(90)	0.0%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund	88,200	79,720	79,720	75,007	79,680	(40)	-0.1%
Solid Waste Fund	8,148	7,360	7,360	6,929	7,360	-	0.0%
Wastewater Fund	6,275	5,670	5,670	5,336	5,670	-	0.0%
Harbor Fund	4,214	3,810	3,810	3,584	3,810	-	0.0%
Port Fund	10,232	9,250	9,250	8,701	9,250	-	0.0%
KPU Enterprise Fund	117,069	105,820	105,820	99,558	105,770	(50)	0.0%
Total Funding	234,138	211,630	211,630	199,115	211,540	(90)	0.0%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Mayor	1.00	1.00	1.00	1.00	11,670	-	0.0%
Council	7.00	7.00	7.00	7.00	71,400	-	0.0%
Total	8.00	8.00	8.00	8.00	83,070	-	0.0%

2024 Expenditures by Type



CITY OF KETCHIKAN
2024 Operating and Capital Budget
Mayor and Council

Operations 1110-110

OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- There are no significant changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% or \$5,000.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Personnel Services and Benefits							
500. 01 Regular Salaries and Wages	66,975	83,070	83,070	72,195	83,070	-	0.0%
505. 00 Payroll Taxes	5,978	7,210	7,210	6,380	7,210	-	0.0%
506. 00 Pension	-	-	-	-	-	-	NA
507. 30 Workers Compensation	184	260	260	230	250	(10)	-3.8%
508. 00 Other Benefits	31	480	480	240	480	-	0.0%
509. 05 Allowances-Expense	11,160	11,160	11,160	11,160	11,160	-	0.0%
Personnel Services and Benefits	84,328	102,180	102,180	90,205	102,170	(10)	0.0%
Supplies							
510. 01 Office Supplies	1,224	1,000	1,000	1,000	1,000	-	0.0%
520. 02 Postage	34	50	50	50	50	-	0.0%
Supplies	1,258	1,050	1,050	1,050	1,050	-	0.0%
Contract/Purchased Services							
600. 01 Travel-Business	13,847	12,000	12,000	12,000	12,000	-	0.0%
605. 01 Ads and Public Announcements	615	750	750	750	750	-	0.0%
610. 01 Community Promotion	10,088	22,000	47,000	47,000	22,000	-	0.0%
615. 02 Assn. Membership Dues & Fees	14,082	14,500	14,500	14,500	14,500	-	0.0%
635. 07 Machinery & Equip Maint Services	357	800	800	800	800	-	0.0%
635. 12 Technical Services	-	-	-	-	-	-	NA
640. 04 Management and Consulting Services	102,000	50,000	25,000	25,000	50,000	-	0.0%
650. 01 Telecommunications	1,270	2,650	2,650	2,650	2,650	-	0.0%
Contract/Purchased Services	142,259	102,700	102,700	102,700	102,700	-	0.0%
Minor Capital Outlay							
790. 25 Machinery & Equipment	3,000	-	-	-	-	-	NA
790. 26 Minor Computers, Printers & Copiers	1,060	3,000	3,000	3,000	3,000	-	0.0%
Minor Capital Outlay	4,060	3,000	3,000	3,000	3,000	-	0.0%
Interdepartmental Charges/ Reimbursable Credits							
825. 01 Interdepartmental-Insurance	2,233	2,700	2,700	2,160	2,620	(80)	-3.0%
Interdepartmental Charges	2,233	2,700	2,700	2,160	2,620	(80)	-3.0%
Total Expenditures by Type	234,138	211,630	211,630	199,115	211,540	(90)	0.0%

NARRATIVE

500.01 Regular Salaries and Wages: \$83,070 – This account provides expenditures for the compensation paid to the Mayor and City Councilmembers for attending Council meetings. It includes compensation for the Mayor in the amount of \$330 per regular meeting and \$187.50 per special meeting. It also includes compensation for the Councilmembers in the amount of \$300 per regular meeting and \$150 per special meeting. Twenty special meetings have been budgeted.

505.00 Payroll Taxes: \$7,210 – This account provides expenditures for employer contributions to Social Security and Medicare and other similar payroll taxes.

507.30 Workers Compensation: \$250 – This account provides expenditures for employer contributions to workers compensation.

508.00 Other Benefits: \$480 - This account provides expenditures for unemployment benefits.

509.05 Allowances - Expense: \$11,160 – This account provides expenditures for taxable allowances for the Mayor and Councilmembers.

510.01 Office Supplies: \$1,000 – This account provides expenditures for the cost of expendable supply items used by the City Clerk's office in support of the Mayor and Council.

520.02 Postage: \$50 – This account provides expenditures for the cost of postal related services such as postage and mailing materials.

600.01 Travel-Business: \$12,000 – This account provides expenditures for transportation, lodging, meals, per diems and other incidental expenses associated with the travel of the Mayor and City Councilmembers for business meetings.

605.01 Advertising and Public Announcements: \$750 – This account provides expenditures for public service announcements and community issues.

610.01 Community Promotion: \$22,000 – This account provides expenditures for promotion of community activities and programs, the 4th of July downtown sponsorship and the annual fireworks display.

615.02 Assn. Membership Dues & Fees: \$14,500 – This account provides expenditures for membership in the Alaska Municipal League, Alaska Conference of Mayors, Southeast Conference and the Alaska Miners' Association.

635.07 Machinery & Equipment Maintenance Services: \$800 – This account provides expenditures for services for routine and non-routine maintenance associated with equipment located on the 3rd and 4th floor.

640.04 Management & Consulting Services: \$50,000– This account provides expenditures for engaging lobbyists to represent General Government and Ketchikan Public Utilities for the 2023-24 legislative year.

650.01 Telecommunications: \$2,650 – This account provides expenditures for the Mayor and City Council's monthly telephone charges, long-distance services, line rentals and maintenance of the telephone systems.

790.26 Minor Computers, Printers & Copiers: \$3,000– This account provides expenditures for the replacement of one Councilmember tablet.

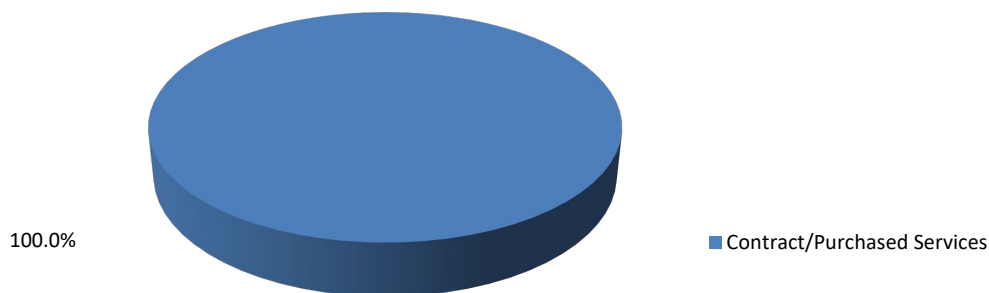
825.01 Interdepartmental Charges-Insurance: \$2,620 – This account provides expenditures for risk management services.

The Community Grant Program was established to provide financial support to community based non-profit humanitarian agencies. The level of funding has traditionally been determined on an annual basis and was previously based on a percentage of the City's annual sales tax revenues. The City Council determined that funding would be budgeted at 3.24 percent of annual sales tax revenue for the year ending September 30th. General Government provided fifty percent of the annual funding with Ketchikan Public Utilities providing the remaining fifty percent. The City's contribution traditionally comes from the General Fund and its two sales tax funds. KPU's contribution comes from the KPU Enterprise Fund. In 2018, the City Council determined that community grants for homeless programs and services would be funded through revenues generated by the City's new five percent sales tax assessed against marijuana products, which are now dedicated to the homeless population. Applications for funding are reviewed by the Community Grant Committee and are typically awarded in February.

PROGRAM SUMMARY							
Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Contract/Purchased Services	297,711	360,000	360,000	335,304	378,000	18,000	5.0%
Total Expenditures	297,711	360,000	360,000	335,304	378,000	18,000	5.0%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund	50,390	67,500	67,500	62,870	82,880	15,380	22.8%
Hospital Sales Tax Fund	33,595	45,000	45,000	41,912	42,450	(2,550)	-5.7%
Public Works Sales Tax Fund	50,390	67,500	67,500	62,870	63,670	(3,830)	-5.7%
KPU Enterprise Fund	134,375	180,000	180,000	167,652	189,000	9,000	5.0%
Total Funding	268,750	360,000	360,000	335,304	378,000	18,000	5.0%

2024 Expenditures by Type



OPERATING BUDGET CHANGES FOR 2024

- Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.
- There are no significant changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% or \$5,000.

PROGRAM OPERATING BUDGET DETAIL

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Contract/Purchased Services							
610. 02 Grant Awards	297,711	360,000	360,000	335,304	378,000	18,000	5.0%
Contract/Purchased Services	297,711	360,000	360,000	335,304	378,000	18,000	5.0%
Total Expenditures by Type	297,711	360,000	360,000	335,304	378,000	18,000	5.0%

NARRATIVE

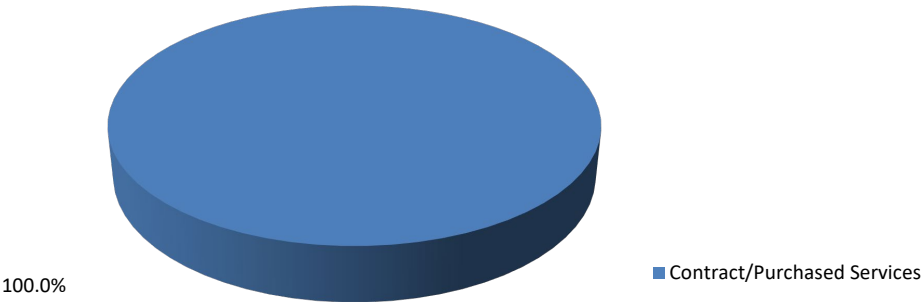
610.02 Grant Awards: \$378,000 - This account provides for financial assistance awards for community agency grant programs.

The Humanitarian Services Grant Program was established primarily to assist and address the needs of the homeless population in the City of Ketchikan. In 2018, the Ketchikan Municipal Code (KMC) was amended by adding 3.04.020 (b), which established a five percent marijuana sales tax. The KMC was also amended by adding 3.04.130 (e), which required that the proceeds from the five percent marijuana sales tax be used to support the needs of the City's homeless population. Any proceeds not required for assisting and addressing needs of the homeless shall be used for other humanitarian purposes.

PROGRAM SUMMARY							
Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Contract/Purchased Services	185,000	185,000	185,000	168,162	194,250	9,250	5.0%
Total Expenditures	185,000	185,000	185,000	168,162	194,250	9,250	5.0%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Marijuana Sales Tax Fund	185,000	185,000	185,000	168,162	194,250	9,250	5.0%
Total Funding	185,000	185,000	185,000	168,162	194,250	9,250	5.0%

2024 Expenditures by Type



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Grant Awards (Account No. 610.02) increased by \$9,250, or by 5%, to reflect funding available to the City from the Marijuana Sales Taxes.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Mayor and Council

Humanitarian Services Grant Program 1110-151

PROGRAM OPERATING BUDGET DETAIL							
Operating Expenditures	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Contract/Purchased Services							
610. 02 Grant Awards	185,000	185,000	185,000	168,162	194,250	9,250	5.0%
Contract/Purchased Services	185,000	185,000	185,000	168,162	194,250	9,250	5.0%
Total Expenditures by Type	185,000	185,000	185,000	168,162	194,250	9,250	5.0%

NARRATIVE

610.02 Grant Awards: \$194,250 - This account provides for financial assistance for homeless and humanitarian grant programs.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
City Attorney

Summary

The City Attorney provides certain legal services to the City Council, General Government and Ketchikan Public Utilities; provides legal representation to General Government and Ketchikan Public Utilities on matters where legal representation is not otherwise provided; drafts contracts, ordinances and other legal documents for General Government and Ketchikan Public Utilities; and interprets, applies and prosecutes the ordinances and policies of General Government and Ketchikan Public Utilities. This office does not provide legal services or advice to private individuals.

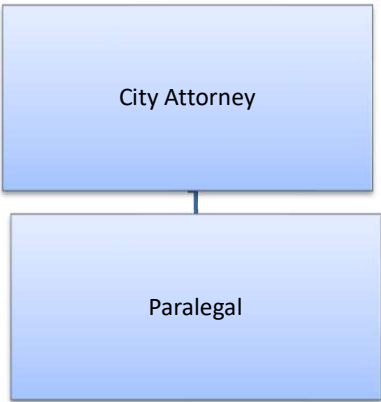
The City Attorney's Office is comprised of one operating division.

DEPARTMENT EXECUTIVE SUMMARY							
Divisions/Cost Center/Programs	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Operations	334,853	379,139	379,139	363,105	381,582	2,443	0.6%
Total	334,853	379,139	379,139	363,105	381,582	2,443	0.6%
Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	115,877	134,414	134,414	131,240	136,787	2,373	1.8%
Supplies	19,761	25,300	25,300	21,800	25,300	-	0.0%
Contract/Purchased Services	197,281	211,385	211,385	202,385	211,385	-	0.0%
Minor Capital Outlay	-	5,700	5,700	5,700	5,700	-	0.0%
Interdepartmental Charges	1,934	2,340	2,340	1,980	2,410	70	3.0%
Total	334,853	379,139	379,139	363,105	381,582	2,443	0.6%
Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund	148,053	166,062	166,062	159,540	167,062	1,000	0.6%
Solid Waste Services Fund	10,951	12,498	12,498	11,940	12,580	82	0.7%
Wastewater Fund	8,438	9,625	9,625	9,195	9,690	65	0.7%
Harbor Fund	5,670	6,465	6,465	6,176	6,510	45	0.7%
Port Fund	13,754	15,694	15,694	14,994	15,800	106	0.7%
KPU Enterprise Fund	147,987	168,795	168,795	161,260	169,940	1,145	0.7%
Total	334,853	379,139	379,139	363,105	381,582	2,443	0.6%
Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Operations	1.00	1.00	1.00	1.00	73,947	-	0.0%
Total	1.00	1.00	1.00	1.00	73,947	-	0.0%

MISSION STATEMENT

It is the mission of the Law Department to:

- Provide advice on legal matters to the City Council and all of the departments of General Government and Ketchikan Public Utilities;
- Provide legal representation to General Government and Ketchikan Public Utilities on legal matters when representation is not otherwise provided;
- Interpret, apply and prosecute the ordinances and policies of General Government and Ketchikan Public Utilities; and
- Draft contracts, ordinances and other legal documents for General Government and Ketchikan Public Utilities.



GOALS FOR 2024

The Law Department is perhaps unique in that it has less control over its direction and goals than other departments. Unlike policy-making departments or the departments providing direct services to the public, the Law Department finds itself most often in the role of supporting and achieving the goals set by other departments. For these reasons the primary goal of the Law Department is to effectively advance the goals and objectives of the City Council, the managers and the various departments. General goals for 2024 include the following:

- Maintain accessibility to City Officers, Councilmembers and employees;
- Continuing efforts in digitization of archived files within the parameters of the City's records retention schedule; and
- Review of law library for outdated materials to streamline and organize.

ACCOMPLISHMENTS FOR 2023

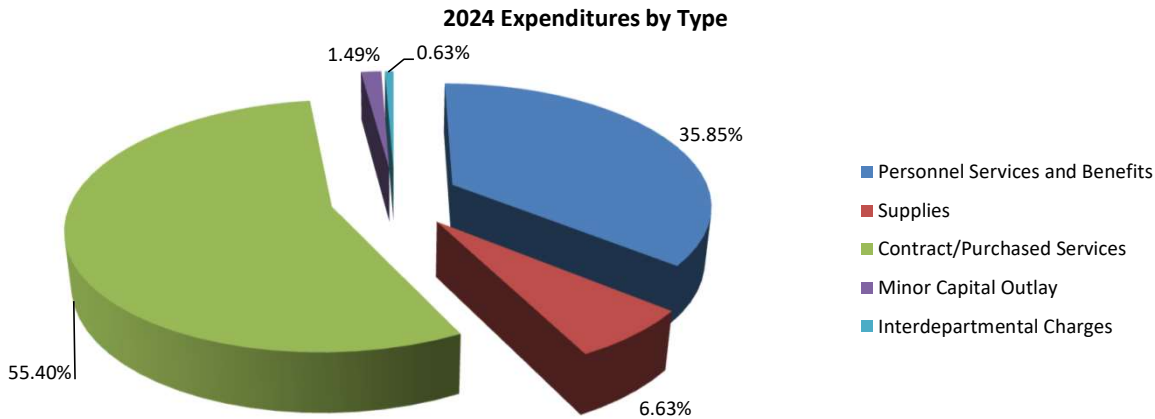
- Dedicated considerable time to Berth III improvements construction contract documents and funding issues;
- Expended considerable time to criminal prosecution as caseload has grown;
- Expended substantial effort to multiple Library related issues;
- Other accomplishments, which have been set forth in periodic reports to the City Council.

DIVISION SUMMARY

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	115,877	134,414	134,414	131,240	136,787	2,373	1.8%
Supplies	19,761	25,300	25,300	21,800	25,300	-	0.0%
Contract/Purchased Services	197,281	211,385	211,385	202,385	211,385	-	0.0%
Minor Capital Outlay	-	5,700	5,700	5,700	5,700	-	0.0%
Interdepartmental Charges	1,934	2,340	2,340	1,980	2,410	70	3.0%
Total Expenditures	334,853	379,139	379,139	363,105	381,582	2,443	0.6%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund	148,053	166,062	166,062	159,540	167,062	1,000	0.6%
Solid Waste Fund	10,951	12,498	12,498	11,940	12,580	82	0.7%
Wastewater Fund	8,438	9,625	9,625	9,195	9,690	65	0.7%
Harbor Fund	5,670	6,465	6,465	6,176	6,510	45	0.7%
Port Fund	13,754	15,694	15,694	14,994	15,800	106	0.7%
KPU Enterprise Fund	147,987	168,795	168,795	161,260	169,940	1,145	0.7%
Total Funding	334,853	379,139	379,139	363,105	381,582	2,443	0.6%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Paralegal	1.00	1.00	1.00	1.00	73,947	-	0.0%
Total	1.00	1.00	1.00	1.00	73,947	-	0.0%



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits increased by \$2,373, or by 1.8%, due to annual employee step increases, a 4.0% cost of living adjustment for non-represented employees that will become effective January 1, 2024; and projected increases in payroll taxes, pension and health and life insurance benefit costs.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures			2022	2023 Budget			2024	2023 Adopted/2024	
			Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits									
500	.01	Regular Salaries and Wages	68,329	70,554	71,014	71,010	73,947	3,393	4.8%
501	.01	Overtime	391	-	-	-	-	-	NA
502	.01	Temporary Wages	1,973	6,500	6,040	3,850	6,500	-	0.0%
505	.00	Payroll Taxes	5,125	5,900	5,900	5,580	6,160	260	4.4%
506	.00	Pension	15,688	15,880	15,880	15,740	16,640	760	4.8%
507	.00	Health and Life Insurance	26,350	28,700	28,700	28,190	29,310	610	2.1%
507	.30	Workers Compensation	171	210	210	200	210	-	0.0%
508	.00	Other Benefits	(2,150)	6,670	6,670	6,670	4,020	(2,650)	-39.7%
509	.13	Allowances-Education Reimbursement	-	-	-	-	-	-	NA
Personnel Services and Benefits			115,877	134,414	134,414	131,240	136,787	2,373	1.8%
Supplies									
510	.01	Office Supplies	1,894	2,000	2,000	2,000	2,000	-	0.0%
510	.05	Small Tools and Equipment	-	300	300	300	300	-	0.0%
520	.02	Postage	39	500	500	500	500	-	0.0%
530	.03	Professional and Trade Publications	17,828	22,500	22,500	19,000	22,500	-	0.0%
Supplies			19,761	25,300	25,300	21,800	25,300	-	0.0%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
City Attorney

Operations 1120-110

		2022	2023 Budget			2024	2023 Adopted/2024	
Operating Expenditures		Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Contract/Purchased Services								
600	.01 Travel-Business	-	500	500	500	500	-	0.0%
600	.02 Travel-Training	250	250	250	250	250	-	0.0%
600	.03 Travel-Training and Education	250	250	250	250	250	-	0.0%
605	.01 Ads & Public Announcements	679	1,500	1,500	1,500	1,500	-	0.0%
615	.01 Professional and Technical Licenses	154	375	375	375	375	-	0.0%
630	.03 Bank & Merchant Fees	-	60	60	60	60	-	0.0%
630	.06 Service Charges and Fees	322	1,500	1,500	1,500	1,500	-	0.0%
635	.07 Machinery & Equipment Maint Services	345	700	700	700	700	-	0.0%
640	.01 Legal and Accounting Services	194,040	204,000	204,000	195,000	204,000	-	0.0%
650	.01 Telecommunications	1,241	2,150	2,150	2,150	2,150	-	0.0%
650	.02 Electric, Water, Sewer & Solid Waste	-	100	100	100	100	-	0.0%
	Contract/Purchased Services	197,281	211,385	211,385	202,385	211,385	-	0.0%
Minor Capital Outlay								
790	.25 Machinery & Equipment	-	-	-	-	-	-	NA
790	.26 Computers, Printers and Copiers	-	5,700	5,700	5,700	5,700	-	0.0%
790	.35 Software	-	-	-	-	-	-	NA
	Minor Capital Outlay	-	5,700	5,700	5,700	5,700	-	0.0%
Interdepartmental Charges								
825	.01 Insurance Premiums and Claims	1,934	2,340	2,340	1,980	2,410	70	3.0%
	Interdepartmental Charges	1,934	2,340	2,340	1,980	2,410	70	3.0%
	Total Expenditures by Type	334,853	379,139	379,139	363,105	381,582	2,443	0.6%

NARRATIVE

500.01 Regular Salaries and Wages: \$73,947– This account provides expenditures for the cost of the annual salary paid to the Law Department’s Paralegal.

502.01 Temporary Wages: \$6,500 - This account provides expenditures for compensation paid for temporary personnel services for those occasions when the Paralegal is absent.

505.00 Payroll Taxes: \$6,160 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$16,640 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health and Life Insurance: \$29,310 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers Compensation: \$210 – This account provides expenditures for employer contributions to workers compensation.

508.00 Other Benefits: \$4,020 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

510.01 Office Supplies: \$2,000 - This account provides expenditures for paper, pens, pencils, adding machine ribbons and tape, note pads, file folders, scotch tape, toner, ink cartridges, photocopy charges, small desk accessories and minor office equipment such as adding machines, staplers, comb binding machines and tape dispensers.

510.05 Small Tools and Equipment: \$300 - This account provides expenditures for minor tools and operating and office equipment with a value of less than \$1,000. Included are computer accessories, space heaters, calculators, file cabinets and similar types of minor tools and equipment.

520.02 Postage: \$500 - This account provides expenditures for postal related services such as postage, express delivery and mailing materials.

530.03 Professional and Technical Publications: \$22,500 - This account provides expenditures for subscription costs to professional and technical publications. Included are electronic subscription services for legal research (Westlaw Database) as well as subscriptions to maintain the Law Department's library; *i.e.*, Alaska Statutes, Alaska Digest, Alaska Administrative Code and Pacific Reporter

600.01 Travel-Business: \$500 – This account provides expenditures for transportation, lodging, meals, per diems and other incidental expenses associated with travel for business or litigation.

600.02 Travel-Training: \$250 - This account provides expenditures for transportation, lodging, meals, per diems and other incidental expenses associated with travel for training.

600.03 Travel-Training and Education: \$250 – This account provides expenditures for registration fees, training fees, training materials, tuition reimbursements and other incidental expenses associated with training and educating employees; and on-premises training programs provided by staff or third-parties.

605.01 Ads and Public Announcements: \$1,500 - This account provides expenditures for advertising and announcements in publications, newspapers, trade journals, Internet or broadcasts over radio and television. Included are legal notices and recruiting.

615.01 Professional and Technical Licenses: \$375 – This account provides expenditures for licensing professional, technical and other employees requiring a license in order to perform their duties. Included are fees paid for the Paralegal's Notary Public Commission and continuing required membership and renewal in Paralegal certifying body.

630.03 Bank and Merchant Charges: \$60 – This account provides expenditures for monthly bank account service charges, merchant fees for use of credit and debit cards, wire transfer fees and other fees for banking services.

630.06 Service Charges and Fees: \$1,500 - This account provides expenditures for payment of fees and services provided by the state and local process servers. Included are filing fees paid to the state for opening civil cases, fees paid to Department of Motor Vehicles for re-titling of vehicles taken through the DWI forfeiture process, recording of documents and fees charged by local process servers.

635.07 Machinery and Equipment Maintenance Services: \$700 - This account provides expenditures for the repair and maintenance of office equipment, machinery and other operating equipment owned or leased by the Law Department. This account includes labor and materials required to provide the service to the Law Department's facsimile and color copier.

640.01 Legal and Accounting Services: \$204,000 - This account provides expenditures for legal services. Included are contract attorney services, public defender services, specialized legal services for complex issues that cannot be addressed by the Law Department and other legal services.

650.01 Telecommunications: \$2,150 - This account provides expenditures for telecommunication services. Included are charges for wired and wireless telecommunications services, Internet, long distance and toll-free numbers.

650.02 Electric, Water, Sewer & Solid Waste: \$100 - This account provides expenditures for solid waste utility services associated with incineration of Law Department files that are no longer retained according to the retention schedule.

790.26 Computers, Printers: \$5,700 - This account provides expenditures for computers, printers and copiers. Two workstations, one printer, and one UPC battery backup will be replaced per the replacement schedule developed by the Information Technology Department due to aging.

825.01 Interdepartmental Charges – Insurance: \$2,410 - This account provides expenditures for risk management services and claims.

CITY OF KETCHIKAN**2024 Operating and Capital Budget****City Clerk****Summary**

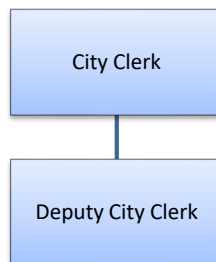
The City Clerk's Office makes every effort to provide quality administrative support to the City's elected officials and staff, and to serve the public by providing a liaison between the community and government through the dissemination of information. The City Clerk is appointed by the Mayor and City Council.

The City Clerk's Office is comprised of one operating division.

DEPARTMENT EXECUTIVE SUMMARY							
Divisions/Cost Center/Programs	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Operations	330,021	421,690	421,690	413,076	429,370	7,680	1.8%
Total	330,021	421,690	421,690	413,076	429,370	7,680	1.8%
Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	268,419	337,181	337,181	335,650	345,949	8,768	2.6%
Supplies	4,445	5,870	5,870	4,877	5,377	(493)	-8.4%
Contract/Purchased Services	49,527	68,039	67,859	64,769	68,564	525	0.8%
Minor Capital Outlay	3,708	5,850	5,850	2,850	3,500	(2,350)	-40.2%
Interdepartmental Charges	3,922	4,750	4,930	4,930	5,980	1,230	25.9%
Total	330,021	421,690	421,690	413,076	429,370	7,680	1.8%
Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund	124,319	158,850	158,850	155,596	161,738	2,888	1.8%
Solid Waste Services Fund	11,485	14,670	14,670	14,380	14,942	272	1.9%
Wastewater Fund	8,845	11,300	11,300	11,070	11,510	210	1.9%
Harbor Fund	5,940	7,590	7,590	7,440	7,730	140	1.8%
Port Fund	14,422	18,430	18,430	18,050	18,760	330	1.8%
KPU Enterprise Fund	165,011	210,850	210,850	206,540	214,690	3,840	1.8%
Total	330,021	421,690	421,690	413,076	429,370	7,680	1.8%
Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Operations	2.00	2.00	2.00	2.00	190,204	-	0.0%
Total	2.00	2.00	2.00	2.00	190,204	-	0.0%

MISSION STATEMENT

The mission of the City Clerk's Office is to provide quality services and staff support efficiently and effectively to the public at large, to the City Council and to City and KPU staff. Additionally, the City Clerk's Office oversees municipal elections and other such elections as may be required by law or ordinance. The City Clerk serves as the clerical officer to the City Council. The City Clerk's Office records the minutes of all proceedings of the City Council and maintains resolutions and ordinances as may be adopted. The City Clerk is the custodian of such documents, records and archives as may be provided by law or ordinance.



GOALS FOR 2024

- Maintain the same level of quality service to the City Council, staff and citizens of Ketchikan.
- Continue to operate the City Clerk's Office in a manner that reflects positively on the City of Ketchikan.
- Continue to inventory and, as appropriate, supervise the destruction of departments' records.
- Continue training on the City-wide records program with departments and divisions.
- Continue an effort toward as much transparency as possible in order to engage the public in many aspects of City Council and City operations.
- One local election has been scheduled for 2024, and will provide assistance with a State and Federal primary and general elections.
- Continue educational training towards the Deputy City Clerk's Master Municipal Clerk designation.
- Train newly Elected Officials.
- Maintain City historical and legislative documents as required.
- Provide assistance to the Public Works Department for design and placement of a new mausoleum at Bayview Cemetery. Update fees and rules for the cemetery.
- Continue to revise and update the City's retention schedule.

ACCOMPLISHMENTS FOR 2023

- Conducted a regular election on October 3, 2023. Three Councilmembers were elected for a three-year term each.
- Trained election workers and prepared election material for the October 3, 2023 regular municipal election.
- Clerk and Deputy Clerk attended the International Institute of Municipal Clerk's conference in Minneapolis, Minnesota for continuing education.
- Continued to provide assistance to all departments regarding administration of their pages on the City's website.
- Continued to coordinate activities of the City Council in accordance with policy and law, including additional special meetings, agenda preparation and legal notices, etc.
- Continued to improve the delivery of video and agenda management software with PrimeGov.
- Issued public vehicle certificates to taxi cab and sightseeing tour operators for a total of 195 in 2023 compared to 107 in 2022. Forms, certificates, files, etc. were created as required by ordinance.
- Updated City training manuals for elected officials and provided training.
- Updated City committee and board training manuals and provided training.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
City Clerk

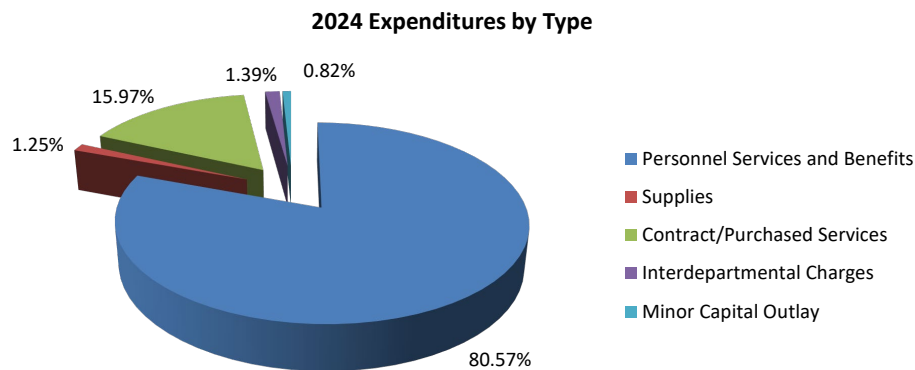
Operations 1130-110

- Assisted with the Ketchikan High School Government Class field trip, held at the Ketchikan Gateway Borough.
- Updated the City's website to be more user friendly and added accessibility options for users with disabilities.
- Record number of sales and activity with the Bayview Cemetery.
- Assisted other City departments with record requests and retention information.

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	268,419	337,181	337,181	335,650	345,949	8,768	2.6%
Supplies	4,445	5,870	5,870	4,877	5,377	(493)	-8.4%
Contract/Purchased Services	49,527	68,039	67,859	64,769	68,564	525	0.8%
Minor Capital Outlay	3,708	5,850	5,850	2,850	3,500	(2,350)	-40.2%
Interdepartmental Charges	3,922	4,750	4,930	4,930	5,980	1,230	25.9%
Total Expenditures	330,021	421,690	421,690	413,076	429,370	7,680	1.8%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund	124,319	158,850	158,850	155,596	161,738	2,888	1.8%
Solid Waste Fund	11,485	14,670	14,670	14,380	14,942	272	1.9%
Wastewater Fund	8,845	11,300	11,300	11,070	11,510	210	1.9%
Harbor Fund	5,940	7,590	7,590	7,440	7,730	140	1.8%
Port Fund	14,422	18,430	18,430	18,050	18,760	330	1.8%
KPU Enterprise Fund	165,011	210,850	210,850	206,540	214,690	3,840	1.8%
Total Funding	330,021	421,690	421,690	413,076	429,370	7,680	1.8%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Clerk	1.00	1.00	1.00	1.00	98,072	-	0.0%
Deputy Clerk	1.00	1.00	1.00	1.00	92,132	-	0.0%
Total	2.00	2.00	2.00	2.00	190,204	-	0.0%



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits increased by \$8,768, or by 2.6%, due to annual employee step increases, a 4.0% cost of living adjustment for the Clerk and non-represented employees that will become effective January 1, 2024, increase in Temporary Wages, and projected increases in payroll taxes, pension and health and life insurance costs.
- Travel-Training (Account No. 600.02) increased by \$500, or by 6.7%, to account for expenditures for the Clerk and Deputy Clerk to attend the International Institute of Municipal Clerks Conference in Calgary, Alberta Canada.
- Printing and Binding (Account No. 605.03) increased by \$300, or by 9.4%, to account for unforeseen cost increases in the printing of the City ballots for our local election, as there has been a change of ownership with the company that prints the ballots.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures		2022	2023 Budget			2024	2023 Adopted/2024	
		Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits								
500	.01 Regular Salaries and Wages	146,206	181,481	181,481	180,360	190,204	8,723	4.8%
501	.01 Overtime Wages	5,731	6,500	6,550	6,550	6,825		5.0%
502	.01 Temporary Wages	2,521	3,900	6,670	6,670	7,400	3,500	89.7%
505	.00 Payroll Taxes	11,243	14,870	14,760	14,360	15,830	960	6.5%
506	.00 Pension	34,686	42,300	40,780	40,780	44,340	2,040	4.8%
507	.00 Health and Life Insurance	63,016	68,680	67,490	67,490	70,180	1,500	2.2%
507	.30 Workers Compensation	369	530	530	520	530	-	0.0%
508	.00 Other Benefits	2,247	16,520	16,520	16,520	8,240	(8,280)	-50.1%
509	.05 Allowances-Expense	2,400	2,400	2,400	2,400	2,400	-	0.0%
	Personnel Services and Benefits	268,419	337,181	337,181	335,650	345,949	8,768	2.6%
Supplies								
510	.01 Office Supplies	2,990	3,500	3,500	3,000	3,000	(500)	-14.3%
510	.02 Operating Supplies	1,059	2,000	1,990	1,500	2,000	-	0.0%
520	.02 Postage	229	200	200	200	200	-	0.0%
530	.02 Periodicals	167	170	180	177	177	7	4.1%
	Supplies	4,445	5,870	5,870	4,877	5,377	(493)	-8.4%
Contract/Purchased Services								
600	.02 Travel-Training	2,544	7,500	7,500	7,500	8,000	500	6.7%
600	.03 Travel-Training and Education	1,067	2,800	2,800	1,600	2,200	(600)	-21.4%
605	.01 Advertising & Public Announcements	18,493	20,000	20,000	20,000	20,000	-	0.0%
605	.03 Printing and Binding	2,550	3,200	3,000	2,800	3,500	300	9.4%
615	.02 Assn. Membership Dues & Fees	704	689	689	689	689	-	0.0%
635	.01 Government Contractual Services	3,686	4,000	4,200	4,200	4,200	200	5.0%
635	.04 Software Maintenance Services	8,700	9,300	9,300	8,846	9,100	(200)	-2.2%
635	.07 Machinery & Equipment Maint Services	304	1,400	1,220	50	1,400	-	0.0%
635	.12 Technical Services	2,854	10,000	10,000	10,000	10,000	-	0.0%
645	.02 Rents and Leases-Machinery & Equipment	7,364	6,850	6,850	6,784	7,175	325	4.7%
650	.01 Telecommunications	1,244	2,000	2,000	2,000	2,000	-	0.0%
650	.02 Electric, Water, Sewer & Solid Waste	17	300	300	300	300	-	0.0%
	Contract/Purchased Services	49,527	68,039	67,859	64,769	68,564	525	0.8%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
City Clerk

Operations 1130-110

			2022	2023 Budget			2024	2023 Adopted/2024	
Operating Expenditures			Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Minor Capital Outlay									
790	.26	Computers, Printers & Copiers	3,708	5,850	5,850	2,850	3,500	(2,350)	-40.2%
		Minor Capital Outlay	3,708	5,850	5,850	2,850	3,500	(2,350)	-40.2%
Interdepartmental Charges									
825	.01	Insurance Premiums and Claims	3,922	4,750	4,930	4,930	5,980	1,050	25.9%
		Interdepartmental Charges	3,922	4,750	4,930	4,930	5,980	1,230	25.9%
Total Expenditures by Type			330,021	421,690	421,690	413,076	429,370	7,680	1.8%

NARRATIVE

500.01 Regular Salaries and Wages: \$190,204 – This account provides expenditures for compensation paid to all regular salaried and hourly employees of the City Clerk’s Office.

501.01 Overtime Wages: \$6,825 - This account provides expenditures for compensation paid to the Deputy Clerk for hours worked in excess of a regular working cycle.

502.01 Temporary Wages: \$7,400 - This account provides expenditures for compensation paid for temporary personnel services when the City Clerk and/or Deputy Clerk are out of the office.

505.00 Payroll Taxes: \$15,830 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$44,340 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health and Life Insurance: \$70,180 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers Compensation: \$530 – This account provides expenditures for employer contributions to workers compensation.

508.00 Other Expenses: \$8,240 - This account provides expenditures for the reimbursement of direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

509.05 Allowances - Expense: \$2,400 - This account provides expenditures for the cost of the \$200 per month vehicle expense stipend granted to the City Clerk for attending City Council meetings as well as other incidental expenses.

510.01 Office Supplies: \$3,000 - This account provides expenditures for paper, pens, pencils, adding machine ribbons and tape, note pads, file folders, scotch tape, toner, toner cartridges, photocopy charges, small desk accessories and minor office equipment such as adding machines, staplers, comb binding machines, and tape dispensers.

510.02 Operating Supplies: \$2,000 - This account provides expenditures for minutes, resolution and ordinance books; specialized supplies for archival records and election supplies.

520.02 Postage: \$200 - This account provides expenditures for postal related services such as postage, express delivery, and mailing materials for the City Clerk’s Office, including elections.

530.02 Periodicals: \$177 - This account provides expenditures for a subscription to the Ketchikan Daily News.

600.02 Travel-Training: \$8,000 - This account provides expenditure for travel for the City Clerk and Deputy Clerk to attend the International Institute of Municipal Clerk's conference in Calgary, Alberta, Canada and the Alaska Association of Municipal Clerks conference in Anchorage, Alaska.

600.03 Training and Education: \$2,200 - This account provides expenditures for registration fees associated with educational training for the City Clerk and Deputy City Clerk to attend the International Institute of Municipal Clerk's conference in Calgary, Alberta, Canada and the Alaska Association of Municipal Clerks conference in Anchorage, Alaska.

605.01 Advertising and Public Announcements: \$20,000 - This account provides expenditures for advertising and announcements primarily in the local newspaper. Included are legal notices, election notices, agenda advertisements, special meeting announcements, etc.

605.03 Printing and Binding: \$3,500 – This account provides expenditures for job printing and binding services. Included is the printing of election ballots.

615.02 Assn. Membership Dues & Fees: \$689 – This account provides expenditures for memberships for the City Clerk and Deputy Clerk in both the International Institute of Municipal Clerks, the Alaska Association of Municipal Clerks (AAMC) and the National Association of Government Archives and Records Administrators (NAGARA)

635.01 Governmental Contractual Services: \$4,200 - This account provides expenditures for the reimbursement paid to the Ketchikan Gateway Borough for compensation paid to election workers and canvass board assistance.

635.04 Software Maintenance Services: \$9,100 - This account provides expenditures for video streaming and agenda management services, licensing and warranties for ADA election equipment, Adobe and Transcription software.

635.07 Machinery & Equipment Maintenance Services: \$1,400 - This account provides expenditures for services for the repair and maintenance of office equipment such as transcribers and recorders.

635.12 Technical Services: \$10,000 - This account provides expenditures for codification updates to the Ketchikan Municipal Code.

645.02 Rents and Leases-Machinery & Equipment: \$7,175 - This account provides expenditures for the lease of voting equipment needed for the local municipal election.

650.01 Telecommunications: \$2,000 - This account provides expenditures for telecommunication services. Included are charges for wired and wireless telecommunications services, long-distance and the iPad LTE network.

650.02 Electric, Water, Sewer & Solid Waste: \$300 - This account provides expenditures primarily for the disposal of records of the City Clerk's Office that have reached the end of retention life.

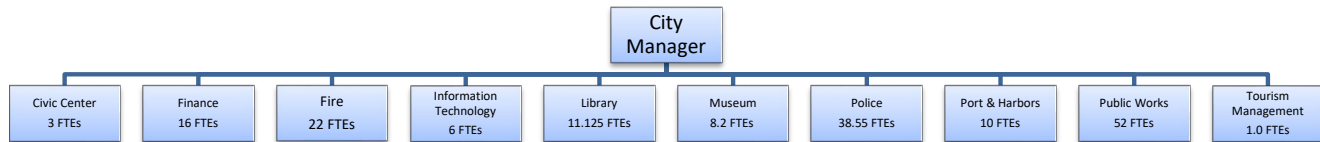
790.26 Computers, Printers & Copiers: \$3,500 - This account provides expenditures for a Chambers laptop, and two battery backups. Per the 2024 replacement schedule developed by the Information Technology Department.

825.01 Interdepartmental Charges – Insurance: \$5,980 - This account provides expenditures for risk management services and claims.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
City Manager

Summary

The City Manager serves as the chief executive of the City of Ketchikan municipal government. The office oversees the daily operation of eleven (11) separate departments and numerous operating divisions that have a combined annual budget of approximately \$84.6 million.



The City Manager's Office is comprised of three operating divisions and oversees one Capital Improvement Program.

DEPARTMENT EXECUTIVE SUMMARY

Divisions/Cost Center/Programs	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Operations	300,500	408,018	408,628	387,818	433,231	25,213	6.2%
Grant Writer Program	-	90,000	90,000	45,000	90,000	-	0.0%
Human Resources	408,296	537,038	537,038	505,849	570,662	33,624	6.3%
Total	708,796	1,035,056	1,035,666	938,667	1,093,893	58,837	5.7%

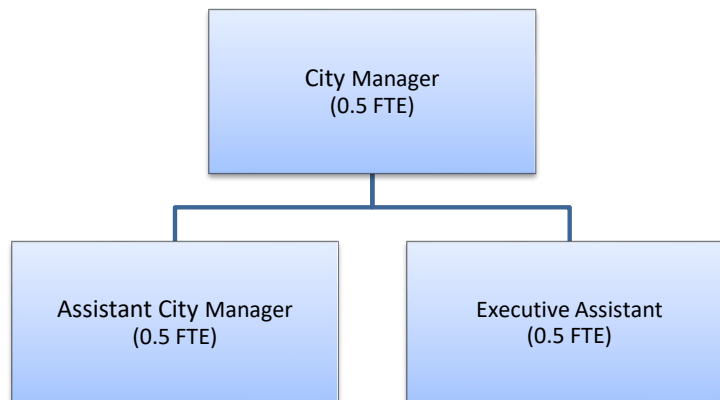
Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	605,059	781,931	784,231	760,467	823,328	41,397	5.3%
Supplies	19,010	37,315	36,170	35,310	37,355	40	0.1%
Contract/Purchased Services	72,073	194,580	193,425	126,130	209,780	15,200	7.8%
Minor Capital Outlay	1,684	7,950	7,950	4,000	7,950	-	0.0%
Interdepartmental Charges	10,970	13,280	13,890	12,760	15,480	2,200	16.6%
Total	708,796	1,035,056	1,035,666	938,667	1,093,893	58,837	5.7%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund	429,502	666,036	666,646	591,350	701,903	35,867	5.4%
Solid Waste Fund	24,666	32,910	32,910	30,823	34,940	2,030	6.2%
Wastewater Fund	18,996	25,340	25,340	23,950	26,900	1,560	6.2%
Harbor Fund	12,758	17,030	17,030	16,090	18,070	1,040	6.1%
Port Fund	30,974	41,330	41,330	38,704	43,870	2,540	6.1%
KPU Enterprise Fund	191,899	252,410	252,410	237,750	268,210	15,800	6.3%
Total	708,796	1,035,056	1,035,666	938,667	1,093,893	58,837	5.7%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Operations	1.500	1.500	1.500	1.500	235,981	-	0.0%
Public Information Office	-	-	-	-	-	-	NA
Human Resources	3.000	3.000	3.000	3.000	277,859	-	0.0%
Total	4.500	4.500	4.500	4.500	513,840	-	0.0%

MISSION STATEMENT

The mission of the City of Ketchikan government is to provide quality municipal services as efficiently and effectively as possible within guidelines established by federal and state law; the Charter of the City of Ketchikan; the Ketchikan Municipal Code; and the citizens of Ketchikan as represented by the City Council. The City Manager's Office exercises line authority over all municipal departments with combined operating and capital improvement budgets in support of daily service delivery and furtherance of long-range goals. The City Manager's Office ensures implementation, supervision and evaluation of all municipal activities, programs and facilities. This includes the normal range of programs and projects associated with all City departments and special projects and/or tasks that do not fall within the scope of the City's traditional departmental structure. The mission of this office is to ensure that these responsibilities and duties are carried out in a timely and efficient manner that reflects positively on the City of Ketchikan.



GOALS FOR 2024

- Provide timely information and recommendations to the City Council.
- Follow through on direction provided by the City Council as the result of business conducted at regular meetings of the City Council or through enactment of policies provided for in the 2023 General Government Operating and Capital Budget.
- Continue management oversight of Ketchikan Public Utilities.
- Coordinate and improve citizen participation and public information efforts.
- Coordinate and improve employee outreach and recognition programs.
- Strengthen employee focus on customer service and improvement of all municipal programs and services.
- Encourage team building among staff.
- Work with the department heads, in order to advance City Council approved Capital Improvement Programs.
- Continue working with the cruise ship industry, in order to develop a long-term strategy and financial plan for the effective management, maintenance and expansion of the Port of Ketchikan to compete with cruise facilities located at Ward Cove, and remain a viable, premier port within the Alaska market. A Tourism Manager was added under this office to assist with these objectives.

- Work with the cruise ship industry, in order to undertake a series of upland improvements to attract and accommodate cruise ship visitors to downtown Ketchikan. Promote downtown Ketchikan as a world class visitor destination.
- Work with the City's state legislative lobbyist, in order to ensure the continued distribution of state Commercial Passenger Vessel (CPV) tax revenues to the City of Ketchikan and to ensure fair consideration for any and all applicable Bipartisan Infrastructure Law funded grant programs administered by the State of Alaska.
- Work with the Human Resources Division regarding negotiations with the International Brotherhood of Electric Workers Local 1547 for General Government employees and the International Association of Fire Fighters Local 2761 for successor collective bargaining agreements both expiring December 31, 2024.
- Continue working with the City Council and PeaceHealth to apply the terms of a new long-term lease agreement for the Ketchikan Medical Center through the function of the Healthcare Advisory Committee (HAC).
- Employ a grant-funded Rural Housing Coordinator to continue to monitor and work to better the issue of homelessness in Ketchikan as determined appropriate by the City Council including implementing recommendations of the completed community needs assessment in partnership with the Alaska Mental Health Trust.
- Continue working with the Engineering Division, the Fire Department and the City Attorney's Office to address abandoned and/or blighted buildings within City limits.
- Prepare the draft 2025 General Government Annual Budget and the 2025-2029 Capital Improvement Program. Evaluate traditional service delivery in light of continued reductions in state programs and/or direct assistance to municipalities.
- Work with the City Council, staff, public and stakeholders identified by the City Council to develop a comprehensive strategic plan for General Government.
- With the City Council, Human Resources Division, and Finance Department, evaluate current employee compensation and develop solutions to address recruitment and retention issues.
- Work with the City Council, Department Heads and Division Managers, Finance Department and third party consultants as appropriate to evaluate current utilities rates and develop sustainable rate structures to support operations and implement a new rate setting process for all rate-driven enterprises.
- Continue work with the Alaska Legislative Delegation and Public Works - Wastewater Division to avoid the addition of disinfection as a mandate of the Alaska Department of Environmental Conservation and/or finance, develop and implement an acceptable project solution to enhance the City's wastewater discharge levels to retain a 301(h) waiver as part of the NPDES repermitting process.

ACCOMPLISHMENTS FOR 2023

- Continued management oversight responsibility of Ketchikan Public Utilities.
- Submitted the draft 2024 General Government Operating and 2024-2028 Capital Improvement Program to the City Council.
- Convened and represented the City on the established Healthcare Advisory Committee (HAC) as a function of the City and PeaceHealth to monitor and apply the terms of the new long-term lease agreement for occupation and operation of the Ketchikan Medical Center by PeaceHealth.
- Worked closely with state lobbyist Ray Matiashowski, in order to raise awareness for the City's continued financial needs.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

City Manager

Operations Division 1140-110

- With the Human Resources Division, successfully negotiated a successor 3-year collective bargaining agreement with the IAFF, PSEA and IBEW for KPU.
- With the Human Resources Division, hired Daniel Berg as the new Port & Harbors Director, effective May 1, 2023, to replace Darryl Verfaillie, whose last day was April 28, 2023.
- With the Human Resources Division, hired Laurie Booyse of Sitka, AK as the City first-ever Tourism Manager effective September 18, 2023.
- Continued to participate as staff in the Ketchikan Gateway Borough/City of Ketchikan Cooperative Relations, Lobbying Executive and Legislative Liaison Committees.
- Created and implemented a new Library Minimum Hours Policy, ADA Grievance Policy & Notice Policy, Budget Policy, Diversity Equity & Inclusion Policy, and Travel Policy.
- Continued to update and keep current the General Government and Ketchikan Public Utilities' website.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
City Manager

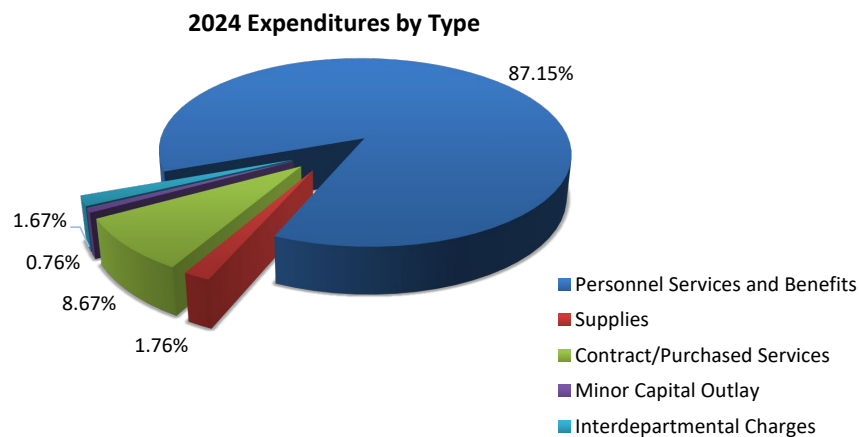
Operations Division 1140-110

DIVISION SUMMARY

Expenditures by Category	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr (Decr)	%
Personnel Services and Benefits	255,113	354,408	354,408	341,898	377,541	23,133	6.5%
Supplies	4,744	7,615	6,455	5,655	7,615	-	0.0%
Contract/Purchased Services	35,094	37,345	38,505	32,305	37,545	200	0.5%
Minor Capital Outlay	1,129	3,300	3,300	2,000	3,300	-	0.0%
Interdepartmental Charges	4,420	5,350	5,960	5,960	7,230	1,880	35.1%
Total Expenditures	300,500	408,018	408,628	387,818	433,231	25,213	6.2%

Funding Source	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr (Decr)	%
General Fund	263,448	357,628	358,238	339,998	379,811	22,183	6.2%
Solid Waste Fund	10,457	14,220	14,220	13,500	15,080	860	6.0%
Wastewater Fund	8,053	10,950	10,950	10,390	11,610	660	6.0%
Harbor Fund	5,409	7,360	7,360	6,980	7,800	440	6.0%
Port Fund	13,132	17,860	17,860	16,950	18,930	1,070	6.0%
Total Funding	300,500	408,018	408,628	387,818	433,231	25,213	6.2%

Full-time Equivalent Personnel	2022 Actual	2023 Budget		2024		2023 Adopted/2024	
		Adopted	Amended	Budget	Salary	Incr (Decr)	%
City Manager	0.5000	0.5000	0.5000	0.5000	107,500	-	0.0%
Acting City Manager	0.3750	-	-	-	-	-	0.0%
Assistant City Manager	0.1250	0.5000	0.5000	0.5000	89,715	-	0.0%
Executive Assistant	0.5000	0.5000	0.5000	0.5000	38,766	-	0.0%
Total	1.5000	1.5000	1.5000	1.5000	235,981	-	0.0%



CITY OF KETCHIKAN

2024 Operating and Capital Budget

City Manager

Operations Division 1140-110

OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- 507.00 increased by 32% or \$14,950 to cover the health benefit election of all department members.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures		2022	2023 Budget			2024	2023 Adopted/2024	
		Actual	Adopted	Amended	Estimate	Budget	Incr (Decr)	%
Personnel Services and Benefits								
500. 01	Regular Salaries and Wages	157,684	228,938	228,938	223,540	235,981	7,043	3.1%
501. 01	Overtime Wages	456	1,000	1,000	500	1,000	-	0.0%
502. 01	Temporary Wages	6,789	2,000	2,000	100	2,000	-	0.0%
505. 00	Payroll Taxes	12,050	17,750	17,750	17,030	18,290	540	3.0%
506. 00	Pension	36,102	51,740	51,740	49,870	53,330	1,590	3.1%
507. 00	Health and Life Insurance	26,040	46,360	44,450	42,350	61,310	14,950	32.2%
507. 30	Workers Compensation	433	630	630	610	630	-	0.0%
508. 00	Other Benefits	9,667	5,990	5,990	5,990	5,000	(990)	-16.5%
509. 07	Allowances-Moving Expense	5,892	-	1,910	1,908	-	-	NA
Personnel Services and Benefits		255,113	354,408	354,408	341,898	377,541	23,133	6.5%
Supplies								
510. 01	Office Supplies	3,474	5,000	4,750	4,500	5,000	-	0.0%
515. 01	Vehicle Maintenance Materials	78	400	400	300	400	-	0.0%
520. 02	Postage	26	200	150	100	200	-	0.0%
525. 04	Vehicle Motor Fuel & Lubricants	803	850	850	450	850	-	0.0%
530. 02	Periodicals	140	165	165	165	165	-	0.0%
535. 02	Business and Meal Expenses	223	1,000	140	140	1,000	-	0.0%
Supplies		4,744	7,615	6,455	5,655	7,615	-	0.0%
Contract/Purchased Services								
600. 01	Travel-Business	10,552	8,000	7,970	7,970	8,200	200	2.5%
600. 03	Training & Education	-	-	30	30	-	-	-
605. 01	Advertising and Public Announcements	491	200	1,110	1,110	200	-	0.0%
605. 02	Marketing	-	-	250	250	-	-	-
615. 02	Assn. Membership Dues & Fees	3,979	4,200	3,950	3,950	4,200	-	0.0%
630. 03	Bank & Merchant Fees	-	150	150	150	150	-	0.0%
630. 05	Software Licenses	-	-	250	250	-	-	-
635. 07	Machinery & Equip Maint Services	1,247	1,000	1,000	500	1,000	-	0.0%
640. 04	Management & Consulting Services	15,966	20,000	20,000	15,000	20,000	-	0.0%
650. 01	Telecommunications	2,859	3,700	3,700	3,000	3,700	-	0.0%
650. 02	Electric, Water, Sewer & Solid Waste	-	95	95	95	95	-	0.0%
Contract/Purchased Services		35,094	37,345	38,505	32,305	37,545	200	0.5%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
City Manager

Operations Division 1140-110

Operating Expenditures	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr (Decr)	%
Minor Capital Outlay							
790. 26 Minor Computers, Printers & Copiers	1,129	3,300	3,300	2,000	3,300	-	0.0%
Minor Capital Outlay	1,129	3,300	3,300	2,000	3,300	-	0.0%
Interdepartmental Charges							
825. 01 Interdepartmental-Insurance	4,420	5,350	5,960	5,960	7,230	1,880	35.1%
Interdepartmental Charges	4,420	5,350	5,960	5,960	7,230	1,880	35.1%
Total Expenditures by Type	300,500	408,018	408,628	387,818	433,231	25,213	6.2%

NARRATIVE

500.01 Regular Salaries and Wages: \$235,981 – This account provides expenditures for the cost of the annual salaries paid to the employees of the City Manager’s Office.

501.01 Overtime Wages: \$1,000 – This account provides expenditures for the compensation paid to the Executive Assistant for hours worked in excess of a regular working cycle. These excess hours typically occur during budget and legislative preparation periods.

502.01 Temporary Wages: \$2,000 - This account provides expenditures for the compensation paid for temporary secretarial/clerical help for those occasions when the Executive Assistant is absent or for additional hours worked when workloads are unusually heavy.

505.00 Payroll Taxes: \$18,290 – This account provides expenditures for employer contributions to Social Security and Medicare and other similar payroll taxes.

506.00 Pension: \$53,330– This account provides expenditures for employer contributions to retirement plans.

507.00 Health and Life Insurance: \$61,310 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers Compensation: \$630 – This account provides expenditures for employer contributions to workers compensation.

508.00 Other Benefits: \$5,000 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

510.01 Office Supplies: \$5,000 – This account provides expenditures for expendable office supply items such as pens, markers, paper, tape, paperclips, staples, envelopes, notepads, correction tape, post-its, etc. It also provides funds to supply all departments housed at City Hall with their copy paper needs.

515.01 Vehicle Maintenance Materials: \$400 – This account provides expenditures for the cost associated with the materials to maintain the City Manager's vehicle.

520.02 Postage: \$200 – This account provides expenditures for the cost of postal related services such as postage and mailing materials.

525.04 Vehicle Motor Fuel and Lubricants: \$850 – This account provides expenditures for the purchase of gasoline and other lubricants used for the operations of the City Manager's vehicle.

530.02 Periodicals: \$165 - This account provides expenditures for the cost of newspapers, magazines and trade journals.

535.02 Business and Meal Expenses: \$1,000 – This account provides expenditures for general expenses incurred by the City Manager’s staff during the course of the year.

600.01 Travel - Business: \$8,200 – This account provides expenditures for the cost associated with business travel by the City Manager and office staff to attend conferences, legislative meetings, and other business requiring travel.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

City Manager

Operations Division 1140-110

605.01 Advertising and Public Announcements: \$200 - This account provides expenditures for public notice and classified ad expenses.

615.02 Assn. Membership Dues & Fees: \$4,200 - This account provides expenditures for the cost of membership in the International City/County Management Association and the Alaska Municipal League.

630.03 Bank & Merchant Fees: \$150 - This account provides expenditures for merchant fees for use of credit cards, foreign transaction fees, and service charges.

635.07 Machinery & Equipment Maintenance Services: \$1,000 – This account provides expenditures for services for routine and non-routine maintenance associated with equipment located in the 3rd and 4th floor copier rooms.

640.04 Management and Consulting Services: \$20,000 – This account provides expenditures for services for management and consulting services associated with developing a strategic plan for General Government. This cost will vary if the Manager will hve the time to complete this independently.

650.01 Telecommunications: \$3,700 – This account provides expenditures for monthly wired and wireless charges, long-distance services, long-distance facsimile transmission, line rentals and maintenance of the phone system as well as the iPad 4G Network for the City Manager’s Office.

650.02 Electric, Water, Sewer & Solid Waste: \$95 – This account provides expenditures for the cost associated with the destruction of records from the City Manager’s Office that have reached the end of their retention life.

790.26 Minor Computers, Printers & Copiers: \$3,300 – This account provides for half of the purchase costs for a new laptop, a new desktop computer, one monitor and a UPS backup batteries for manager's office per the replacement schedule developed by the Information Technology Department.

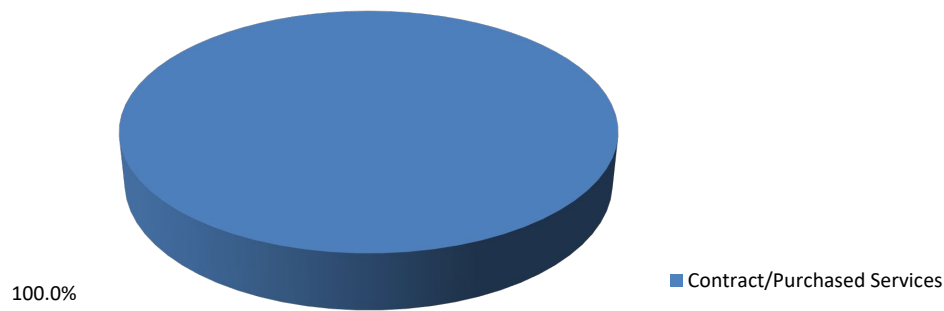
825.01 Interdepartmental Charges-Insurance: \$7,230 – This account provides expenditures for the division’s share of the City’s risk management program.

The Grant Writer Program was established to account for the resources used to support the services needed to search grant opportunities, write compelling grant proposals to acquire funding, and work with our leadership team to ensure we have enough capital each year. This is account is used for general government departments who are engaging with grant-writing consultants.

PROGRAM SUMMARY							
Expenditures by Category	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Contract/Purchased Services	-	90,000	90,000	45,000	90,000	-	0.0%
Total Expenditures	-	90,000	90,000	45,000	90,000	-	NA

Funding Source	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
General Fund	-	90,000	90,000	45,000	90,000	-	0.0%
Total Funding	-	90,000	90,000	45,000	90,000	-	NA

2024 Expenditures by Type



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

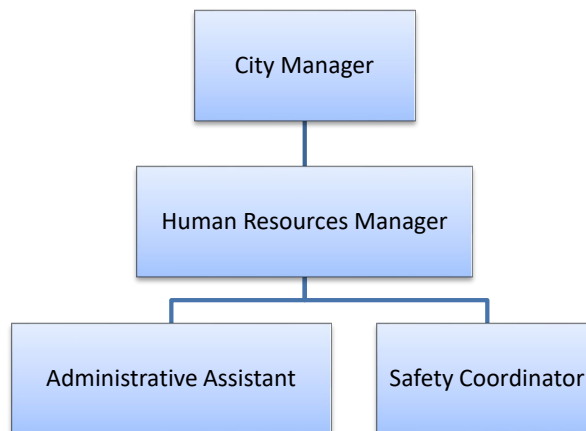
- None

PROGRAM OPERATING BUDGET DETAIL								
Operating Expenditures		2022	2023 Budget			2024	2023 Adopted/2024	
		Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Contract/Purchased Services								
635. 14	Other Contractual Services	-	90,000	90,000	45,000	90,000	-	0.0%
	Contract/Purchased Services	-	90,000	90,000	45,000	90,000	-	0.0%
	Total Expenditures by Type	-	90,000	90,000	45,000	90,000	-	0.0%
NARRATIVE								

635.14 Other Contractual Services: \$90,000 - This account provides for contractual services for the Grant Writer Program.

MISSION STATEMENT

The mission of the Human Resources Division is to assist management staff and employees of both General Government and Ketchikan Public Utilities, in order to attract and retain a workforce that can provide efficient and cost-effective services to the community. The division provides centralized personnel and employment services to all City and KPU departments including, but not limited to: employee recruitment and selection; establishing and maintaining job descriptions; updating the employee performance evaluation system and notifying supervisors when evaluations are due; administering the compensation plan; developing and administering personnel policies and procedures; ensuring compliance with state and federal labor, safety and health laws; assisting managers in eliminating time losses from accidents; maintaining employee records; assisting managers with grievance resolution and disciplinary actions; serving as a member of the City and KPU's collective bargaining teams; ensuring that the City and KPU have well-trained work forces; and managing employee recognition programs.



GOALS FOR 2024

- Assist the City Manager's Office in negotiating successor collective bargaining agreements with the International Brotherhood of Electrical Workers representing Ketchikan Public Utilities employees which will expire on December 31, 2023, the International brotherhood of Electrical Workers representing the Public Works and Clerical Unit employees, and the International Association of Firefighters, which will expire on December 31, 2024.
- Assist the City Manager's Office in obtaining a Compensation firm to assist with grading of new or updated job descriptions. Ralph Andersen & Associates has become unresponsive; obtaining a neutral third party to assist in reclassifying new and existing positions within the City and KPU is critical to the operations.
- Continue to update and maintain all City/KPU personnel policies and procedures.
- Continue to enhance and streamline Human Resources Division systems, processes, records and work environment.
- Conduct 3-5 year rotational review of all City/KPU job descriptions and revise as necessary.
- Collaborate with departments/divisions to provide education and training on issues related to human resources, supervision, workers' compensation, FMLA and payroll.
- Conduct employee training in the areas of sexual harassment and ethics.
- Continue to promote the City of Ketchikan as a great place to work and live.
- Continue to maintain the average return of seven (7) days on background check completions.

ACCOMPLISHMENTS FOR 2023

- Assisted various departments and divisions with position recruitment consisting of four management; forty-five non-management; seven-five temporary; twenty-nine promotions; and two transfers. Recruitment efforts included advertising, conducting thorough background checks and orientation for all new employees.
- Assisted the City Manager's Office in the recruitment of a Port & Harbors Director. Mr. Dan Berg was promoted from the position of Harbors Coordinator, his first day as the Port & Harbors Director was May 1, 2023.
- Assisted the General Manager's Office in the recruitment of an Electric Division Manager. Mr. Jeremy Bynum was promoted from the position of Electric Systems Manager/Engineer, his first day as the Electric Division Manager was April 18, 2023.
- Assisted the City Manager's Office in the recruitment of an Assistant Fire Chief. Mr. Greg Karlik was promoted from the position of Lieutenant, his first day as the Assistant Fire Chief was June 1, 2023.
- Continued to approve and process an increased number of Family and Medical Leave.
- Continued employee identification badges for all City of Ketchikan and Ketchikan Public Utilities employees.
- Conducted monthly audits on premium pay.
- Continued to revise and update Human Resources Division forms.
- Continued the employee service award program.
- Continued to monitor the employee evaluation program.
- Continued to conduct a portion of the background check process. Human Resources Division staff conducts the employer and/or reference check portion of the background check process. In addition, The City of Ketchikan changed background checks companies for criminal screenings therefore reducing the overall cost by approximately \$2,000 or more annually.
- Successfully administered the City's random alcohol and drug testing program.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
City Manager

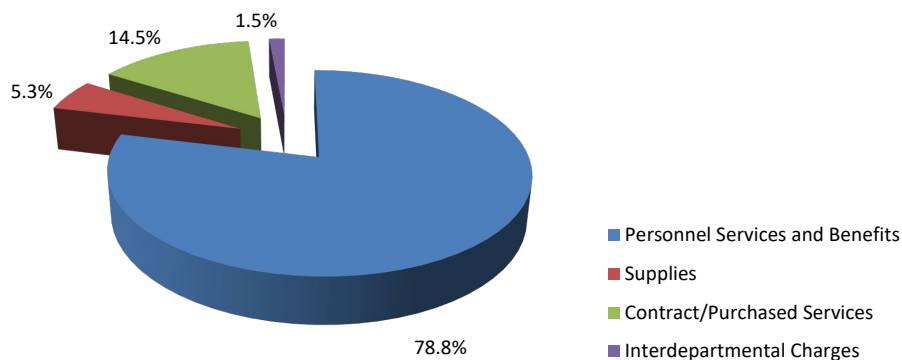
Human Resources Division 1140-200

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr (Decr)	%
Personnel Services and Benefits	349,946	427,523	429,823	418,569	445,787	18,264	4.3%
Supplies	14,266	29,700	29,715	29,655	29,740	40	0.1%
Contract/Purchased Services	36,979	67,235	64,920	48,825	82,235	15,000	22.3%
Minor Capital Outlay	555	4,650	4,650	2,000	4,650	-	NA
Interdepartmental Charges	6,550	7,930	7,930	6,800	8,250	320	4.0%
Total Expenditures	408,296	537,038	537,038	505,849	570,662	33,624	6.3%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr (Decr)	%
General Fund	166,054	218,408	218,408	206,352	232,092	13,684	6.3%
Solid Waste Fund	14,209	18,690	18,690	17,323	19,860	1,170	6.3%
Wastewater Fund	10,942	14,390	14,390	13,560	15,290	900	6.3%
Harbor Fund	7,349	9,670	9,670	9,110	10,270	600	6.2%
Port Fund	17,843	23,470	23,470	21,754	24,940	1,470	6.3%
KPU Enterprise Fund	191,899	252,410	252,410	237,750	268,210	15,800	6.3%
Total Funding	408,296	537,038	537,038	505,849	570,662	33,624	6.3%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr (Decr)	%
Human Resources Manager	1.00	1.00	1.00	1.00	139,510	-	0.0%
Safety Coordinator	1.00	1.00	1.00	1.00	80,625	-	0.0%
Administrative Assistant	1.00	1.00	1.00	1.00	57,724	-	0.0%
Total	3.00	3.00	3.00	3.00	277,859	-	0.0%

2024 Expenditures by Type



CITY OF KETCHIKAN**2024 Operating and Capital Budget****City Manager****Human Resources Division 1140-200****OPERATING BUDGET CHANGES FOR 2024**

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits increased by \$18,264, or 4.3% due to annual set increases; a 4.0% cost of living adjustment for represented and non-represented employees that will become effective January 1, 2024, and projected increases in employee health insurance premiums.
- Ads and Public Announcements (Account No. 605.01) increased by \$5,000, in order to provide to cover the cost associated with advertising for the Human Resources Manager position.
- Management & Consulting Services (Account No. 640.04) increased by \$10,000, or by 40%, as a result of hiring a new firm to negotiate the collective bargaining agreement with the International Brotherhood of Electrical Workers, Local 1547 for represented employees within Public Works and Clerical unit, which expires on December 31, 2024.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr (Decr)	%
Personnel Services and Benefits							
500. 01 Regular Salaries and Wages	245,462	264,473	264,473	262,340	277,859	13,386	5.1%
500. 05 Longevity Pay	-	-	-	6,200	6,400	6,400	new
502. 01 Temporary Wages	-	-	2,300	1,500	1,500	1,500	0.0%
505. 00 Payroll Taxes	18,635	20,240	20,240	20,325	21,750	1,510	7.5%
506. 00 Pension	56,037	59,510	59,510	59,744	63,928	4,418	7.4%
507. 00 Health and Life Insurance	32,619	66,170	66,170	51,330	67,750	1,580	2.4%
507. 30 Workers Compensation	598	720	720	720	730	10	1.4%
508. 00 Other Benefits	(3,405)	16,410	16,410	16,410	5,870	(10,540)	-64.2%
Personnel Services and Benefits	349,946	427,523	429,823	418,569	445,787	18,264	4.3%
Supplies							
510. 01 Office Supplies	3,197	3,800	3,800	3,800	3,800	-	0.0%
510. 02 Operating Supplies	10,479	25,000	24,975	24,975	25,000	-	0.0%
510. 03 Safety Program Supplies	-	250	250	200	250	-	0.0%
520. 02 Postage	53	100	140	140	140	40	40.0%
530. 03 Professional & Technical Publications	537	550	550	540	550	-	0.0%
Supplies	14,266	29,700	29,715	29,655	29,740	40	0.1%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
City Manager

Human Resources Division 1140-200

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr (Decr)	%
Contract/Purchased Services							
600. 02 Travel-Training	-	3,000	3,000	1,000	3,000	-	0.0%
600. 03 Training and Education	-	10,000	10,000	2,000	10,000	-	0.0%
605. 01 Ads & Public Announcements	1,200		25	25	5,000	5,000	0.0%
615. 02 Assn. Membership Dues & Fees	229	575	575	500	575	-	0.0%
635. 07 Machinery & Equipment Maint Services	2,146	2,560	2,520	1,700	2,560	-	0.0%
635. 12 Technical Services	13,421	10,000	10,000	9,500	10,000	-	0.0%
640. 01 Legal and Accounting Services	202	14,000	11,700	7,000	14,000	-	0.0%
640. 04 Management and Consulting Services	18,035	25,000	25,000	25,000	35,000	10,000	40.0%
650. 01 Telecommunications	1,708	2,000	2,000	2,000	2,000	-	0.0%
650. 02 Electric, Water, Sewer & Solid Waste	38	100	100	100	100	-	0.0%
Contract/Purchased Services	36,979	67,235	64,920	48,825	82,235	15,000	22.3%
Minor Capital Outlay							
790. 26 Minor Computers, Printers & Copiers	555	4,650	4,650	2,000	4,650	-	0.0%
Minor Capital Outlay	555	4,650	4,650	2,000	4,650	-	0.0%
Interdepartmental Charges							
825. 01 Interdepartmental Charges-Insurance	6,550	7,930	7,930	6,800	8,250	320	4.0%
Interdepartmental Charges	6,550	7,930	7,930	6,800	8,250	320	4.0%
Total Expenditures by Type	408,296	537,038	537,038	505,849	570,662	33,624	6.3%

NARRATIVE

500.01 Regular Salaries & Wages: \$277,859 – This account provides expenditures for the cost of the annual salaries paid to the employees of the Human Resources Division.

500.05 Longevity Pay: \$6,400 -- Employees may be awarded a bonus upon their anniversary to recognize employees who have remained with the City and KPU for at least 15 years.

502.01 Temporary Wages: \$1,500 This account provides expenditures for the cost of hiring a temporary employee when the Administrative Assistant goes on leave for an extended period of time.

505.00 Payroll Taxes: \$21,750 – This account provides expenditure for employer contributions to Social Security, Medicare and other similar payroll taxes.

506.00 Pension: \$63,928 – This account provides expenditure for employer contributions to retirement plans.

507.00 Health and Life Insurance: \$67,750 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers Compensation: \$730 – This account provides expenditures for employer contributions to workers' compensation.

508.00 Other Benefits: \$5,870 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

510.01 Office Supplies: \$3,800 – This account provides expenditures for expendable office supply items such as pens, markers, paper, tape, paperclips, files, staples, envelopes, notepads, correction tape, post-its, etc.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

City Manager

Human Resources Division 1140-200

510.02 Operating Supplies: \$25,000 – This account provides expenditures for costs associated with service recognition pins and retirement watches awarded to employees; employee recognition gifts; new and updated State and Federal Labor Compliance poster kits; printing of forms such as PAF's; maintenance items for department printer and the cost of supplies and services for the annual employee appreciation Holiday Party.

510.03 Safety Program Supplies: \$250 – This account provides expenditures for the cost of supplies utilized to conduct ongoing safety programs for both General Government and Ketchikan Public Utilities.

520.02 Postage: \$140 – This account provides expenditures for the costs of postal related services such as postage and mailing materials.

530.03 Professional & Technical Publications: \$550 – This account provides expenditures for costs associated with subscriptions to the Alaska Labor & Employment Law, Personnel Problems in Alaska; and updates to the Fair Labor Standards Act and the Family Medical Leave Handbook.

600.02 Travel & Training: \$3,000 - This account provides expenditures for costs associated with transportation, lodging, per diem/meals and other incidental travel expenses by the Safety Coordinator and staff to attend the annual IPMA-HR or SHRM conference.

600.03 Training & Education: \$10,000 – This account provides expenditures for required annual sexual harassment training and for the Safety Coordinator to attend the IPMA-HR or SHRM annual conference.

605.01 Ads & Public Announcements: \$5,000 - This account provides expenditures for costs associated with advertising for a Human Resources Manager.

615.02 Assn. Membership Dues & Fees: \$575 – This account provides expenditures for the costs associated with the membership in the Society for Human Resources Management Association and the International Personnel Management Association, as well as annual consortium fees for Tongass Substance Screening.

635.07 Machinery & Equipment Maintenance Services: \$2,560 – This account provides expenditures for services for routine and non-routine maintenance associated with equipment located in the 3rd floor copier room.

635.12 Technical Services: \$10,000 – This account provides expenditures for the expenses associated with employee background checks and drug testing services for all random, post-accident and DOT screens for current employees.

640.01 Legal & Accounting Services: \$14,000 – This account provides expenditures for the expense of grievance and disciplinary appeal arbitration hearings for General Government and KPU employees.

640.04 Management & Consulting Services: \$35,000 – This account provides expenditures for the costs associated with travel expenses and professional fees paid to a new firm to negotiate the collective bargaining agreement with the International Brotherhood of Electrical Workers, Local 1547 for represented employees within Public Works and Clerical unit, which expires on December 31, 2023.

650.01 Telecommunications: \$2,000 – This account provides expenditures for monthly cell phone charges, long-distance services, long-distance facsimile transmissions, line rentals and maintenance of the phone system in the Human Resources Offices.

650.02 Electric, Water, Sewer & Solid Waste: \$100 – This account provides expenditures for the costs associated with the destruction of records for the division, which have reached the end of their retention life.

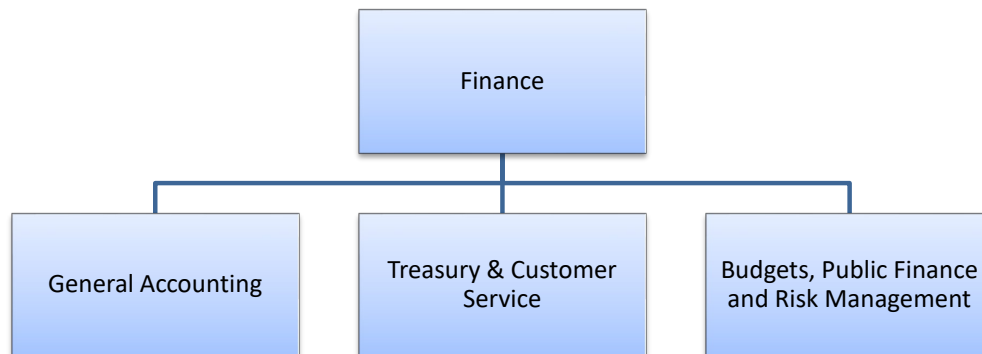
790.26 Minor Computers, Printers & Copiers: \$4,650 - This account provides expenditures for the cost associated with a new computer, monitor, printer and to replace a UPS battery backup for the Human Resources Manager per the replacement schedule developed by the Information Technology Department.

825.01 Interdepartmental Charges-Insurance: \$8,250 – This account provides expenditures for the division's share of the City's risk management program.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Finance

Summary

The Finance Department is committed to supporting the citizens of Ketchikan, the City Council and the City management team by providing accurate, timely and reliable financial services.



The Finance Department is comprised of one operating division that encompasses three functional units and one Capital Improvement Program.

DEPARTMENT EXECUTIVE SUMMARY

Divisions/Cost Center/Programs	2022	2023 Budget			2024	2023 Adopted /2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Operations	2,072,363	2,430,649	2,430,649	2,278,338	2,458,149	27,500	1.1%
Capital Improvement Program	-	20,000	20,000	15,000	20,000	-	0.0%
Total	2,072,363	2,450,649	2,450,649	2,293,338	2,478,149	27,500	1.1%

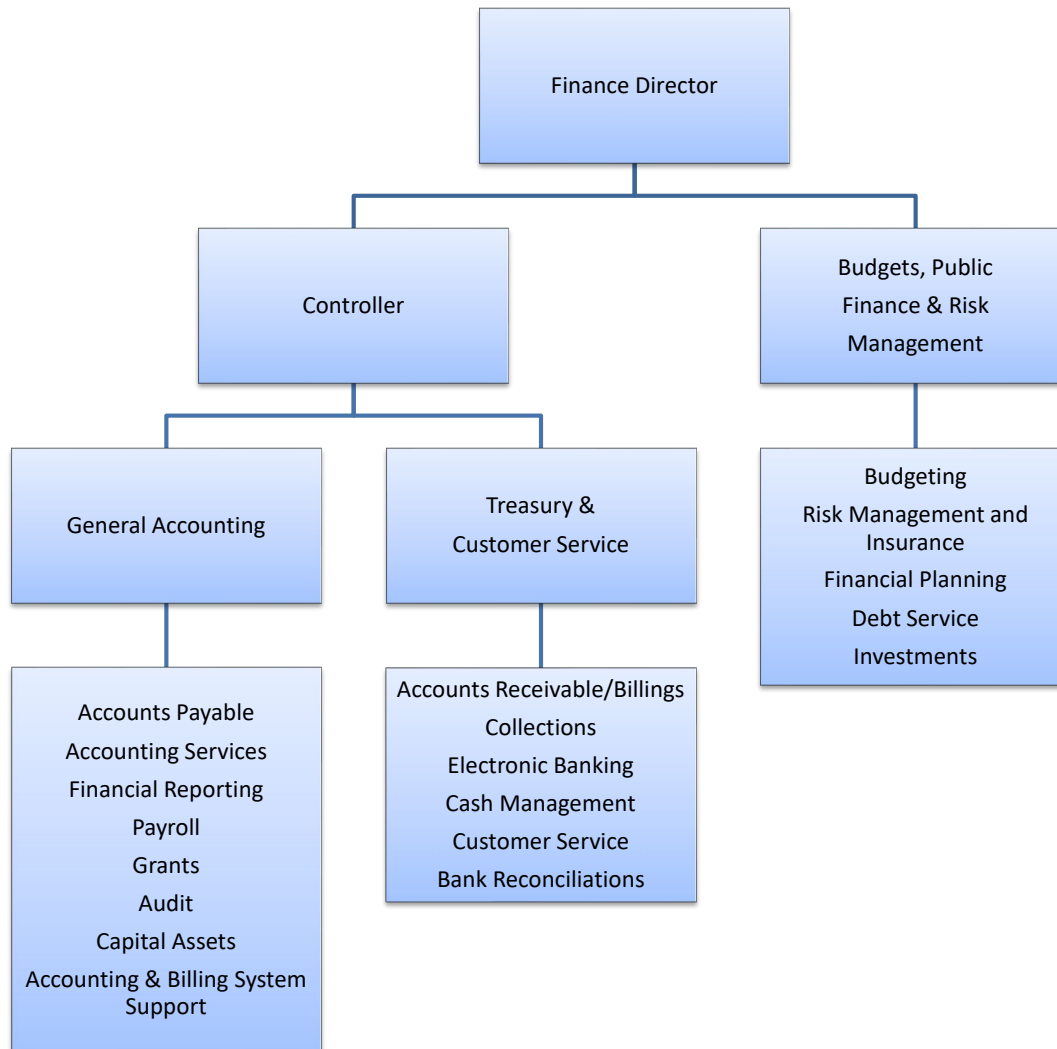
Expenditures by Category	2022	2023 Budget			2024	2023 Adopted /2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	1,732,869	2,012,939	2,008,439	1,897,780	2,031,779	18,840	0.9%
Supplies	26,390	37,050	37,050	34,550	35,050	(2,000)	-5.4%
Contract/Purchased Services	274,712	321,000	325,500	293,018	331,300	10,300	3.2%
Minor Capital Outlay	6,742	21,350	21,350	20,500	20,600	(750)	-3.5%
Interdepartmental Charges	31,650	38,310	38,310	32,490	39,420	1,110	2.9%
Major Capital Outlay	-	20,000	20,000	15,000	20,000	-	0.0%
Total	2,072,363	2,450,649	2,450,649	2,293,338	2,478,149	27,500	1.1%

Funding Source	2022	2023 Budget			2024	2023 Adopted /2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund	842,833	988,539	988,539	926,598	999,729	11,190	1.1%
Public Works Sales Tax Fund	-	20,000	20,000	15,000	20,000	-	0.0%
Solid Waste Fund	72,120	84,590	84,590	79,290	85,540	950	1.1%
Wastewater Fund	55,540	65,140	65,140	61,060	65,880	740	1.1%
Harbor Fund	37,300	43,750	43,750	41,010	44,250	500	1.1%
Port Fund	90,560	106,220	106,220	99,560	107,420	1,200	1.1%
KPU Enterprise Fund	974,010	1,142,410	1,142,410	1,070,820	1,155,330	12,920	1.1%
Total	2,072,363	2,450,649	2,450,649	2,293,338	2,478,149	27,500	1.1%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted /2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Operations	16.00	16.00	16.00	15.00	1,239,346	(1.00)	-6.3%
Total	16.00	16.00	16.00	15.00	1,239,346	(1.00)	-6.3%

MISSION STATEMENT

The Finance Department is committed to providing accurate, timely and reliable financial services to the general public and all departments of General Government and Ketchikan Public Utilities. The department's services include accounting, billing, budgeting, cash management, debt service management, financial planning and forecasting, financial reporting, grants administration, risk management and customer services. The Finance Department's mission is to ensure that the quality of these services meets or exceeds the highest professional standards; the level of these services meets the needs of all departments of General Government and Ketchikan Public Utilities; and that the delivery of these services reflects positively on the City of Ketchikan.



GOALS FOR 2024

- Complete the City's 2023 Financial and Compliance Audit by May 31, 2024.
- In conjunction with the office of the City Manager/KPU General Manager, prepare the proposed 2024 General Government and KPU Operating and Capital Budgets and their respective 2024 – 2028 Capital Improvement Programs.
- Provide support to the Information Technology Department in the transition of the Financial Accounting System Specialist position.

- Assist the Information Technology Department with implementing the electronic personnel action forms, capital assets and e-suites functions of the City's financial and accounting information system.
- Continue the process of updating and documenting written procedures to incorporate the City's accounting, human resources and utility billing systems.
- Finalize a metered rate structure for water and wastewater service in anticipation of implementing metered billing for the commercial customers of the water and wastewater utilities.
- Implement GASB Statement No. 96, *Subscription Based Information Technology Arrangements*. This new accounting pronouncement requires municipalities to report subscription based software arrangements as assets or liabilities in their financial statements.
- Implement annual training for purchasing.
- Continue to assist all departments with budgeting, purchasing, accounts payable, payroll, billing and collections, financing capital purchasing, asset management, insurance, and financial reporting needs.

ACCOMPLISHMENTS FOR 2023

- Completed the City's 2022 Financial and Compliance Audit. The City received a clean opinion and there were no single audit findings for the current year.
- Completed, in conjunction with the office of City Manager/KPU General Manager, the proposed 2023 General Government and KPU Operating and Capital Budgets and their respective 2023 – 2027 Capital Improvement Programs.
- Applied for a certificate of achievement for excellence in financial reporting from the Government Finance Officers Association for the City's 2022 Financial and Compliance Audit. If awarded, this will be the City's 44th certificate, the most awarded to a municipality in the State of Alaska.
- Continued working on strengthening internal controls and processes.
- Expanded the procurement card program to all departments.
- Promoted Camille Nelson to be the new Senior Accountant to fill the position vacated by Patty Keeley. Ms. Keeley retired in December 2022 after 40 years of service to the City and Ketchikan Public Utilities.
- Recruited Donna Chambers to fill our Customer Service Representative II position to replace Vickie Boyd who is retiring December 31, 2023 after 23 years of service to the City.
- Promoted Kevin Heaton to fill the Financial Accounting System Specialist that was vacated by Sharon Walls.
- Began recruitment for a new Accounts Payable Technician vacated by Kevin Heaton.
- Promoted Meghan Traudt to fill the Financial Analyst position vacated by Camille Nelson.
- Began recruitment for a new Treasury & Customer Service Supervisor.
- Continued recruitment efforts to fill the Office Services Technician position vacated in 2021.
- Assisted the Fire Department with reporting financial information for the Supplemental Emergency Medical Transport program.
- Implemented a seasonal sales tax plan for 2023 to capitalize on revenue streams per City Council direction.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Finance
Operations Division 1150-110

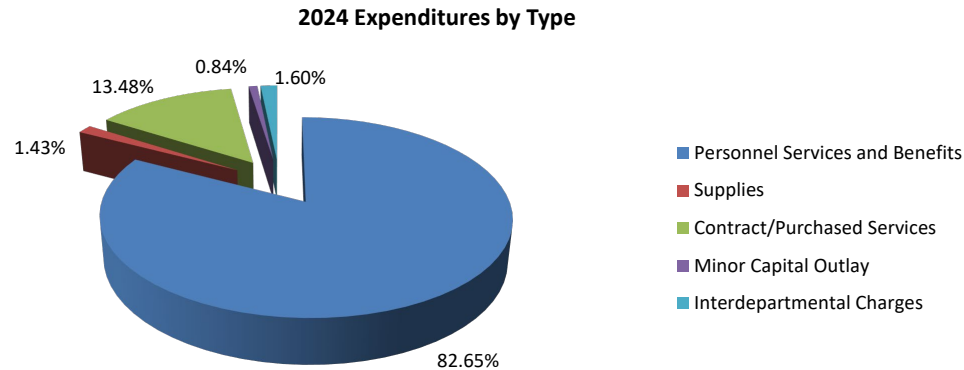
- Assisted the City Manager/KPU General Manager's Office in providing financial information with respect to ongoing collective bargaining agreement negotiations between the City and Ketchikan Public Utilities -International Brotherhood of Electrical Workers, Local 1547, the Police Department - Public Safety Employee Association employees (PSEA) and the International Association of Fire Fighters Union - Local 2761.

DIVISION SUMMARY

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted /2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	1,732,869	2,012,939	2,008,439	1,897,780	2,031,779	18,840	0.9%
Supplies	26,390	37,050	37,050	34,550	35,050	(2,000)	-5.4%
Contract/Purchased Services	274,712	321,000	325,500	293,018	331,300	10,300	3.2%
Minor Capital Outlay	6,742	21,350	21,350	20,500	20,600	(750)	-3.5%
Interdepartmental Charges	31,650	38,310	38,310	32,490	39,420	1,110	2.9%
Total Expenditures	2,072,363	2,430,649	2,430,649	2,278,338	2,458,149	27,500	1.1%

Funding Source	2022	2023 Budget			2024	2023 Adopted /2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund	842,833	988,539	988,539	926,598	999,729	11,190	1.1%
Solid Waste Fund	72,120	84,590	84,590	79,290	85,540	950	1.1%
Wastewater Fund	55,540	65,140	65,140	61,060	65,880	740	1.1%
Harbor Fund	37,300	43,750	43,750	41,010	44,250	500	1.1%
Port Fund	90,560	106,220	106,220	99,560	107,420	1,200	1.1%
KPU Enterprise Fund	974,010	1,142,410	1,142,410	1,070,820	1,155,330	12,920	1.1%
Total Funding	2,072,363	2,430,649	2,430,649	2,278,338	2,458,149	27,500	1.1%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted /2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Finance Director	1.00	1.00	1.00	1.00	151,659	-	0.0%
Controller	1.00	1.00	1.00	1.00	129,549	-	0.0%
Treasury & Customer Service Supervisor	1.00	1.00	1.00	1.00	91,685	-	0.0%
Senior Accountant - Telecom	1.00	1.00	1.00	1.00	86,384	-	0.0%
Senior Accountant - Electric/Water	1.00	1.00	1.00	1.00	91,685	-	0.0%
Senior Accountant - General Gov't	1.00	1.00	1.00	1.00	91,685	-	0.0%
Staff Accountant	2.00	2.00	2.00	2.00	161,279	-	0.0%
Financial Analyst	1.00	1.00	1.00	1.00	83,062	-	0.0%
Financial Accounting System Specialist	1.00	1.00	1.00	-	-	(1.00)	-100.0%
Accounts Payable Coordinator	1.00	1.00	1.00	1.00	67,344	-	0.0%
Payroll Coordinator	1.00	1.00	1.00	1.00	67,617	-	0.0%
Accounts Payable Technician	1.00	1.00	1.00	1.00	61,036	-	0.0%
Customer Services Representative II	2.00	2.00	2.00	2.00	106,120	-	0.0%
Office Services Technician	1.00	1.00	1.00	1.00	50,241	-	0.0%
Total	16.00	16.00	16.00	15.00	1,239,346	(1.00)	-6.3%



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Training & Education (Account No. 600.02) increased by \$5,000, or by 100.0%, due to the increase in travel costs.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures		2022	2023 Budget			2024	2023 Adopted /2024		
		Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%	
Personnel Services and Benefits									
500	.01	Regular Salaries and Wages	1,114,707	1,238,279	1,235,579	1,166,600	1,239,346	1,067	0.1%
500	.05	Longevity Pay	-	-	-	18,800	17,275	17,275	new
501	.01	Overtime Wages	6,231	11,500	11,500	8,130	11,500	-	0.0%
502	.01	Temporary Wages	7,197	15,000	15,000	9,940	15,000	-	0.0%
505	.00	Payroll Taxes	88,241	96,760	96,760	90,520	98,162	1,402	1.4%
506	.00	Pension	235,914	262,020	261,520	244,710	274,787	12,767	4.9%
507	.00	Health and Life Insurance	263,608	335,370	334,070	305,290	330,566	(4,804)	-1.4%
507	.30	Workers Compensation	2,746	3,420	3,420	3,200	3,291	(129)	-3.8%
508	.00	Other Benefits	14,225	50,440	50,440	50,440	41,702	(8,738)	-17.3%
508	.07	Allowances-Moving Expense (Taxed)	-	-	-	-	-	-	NA
509	.08	Allowances-Medical Expenses	-	150	150	150	150	-	0.0%
Personnel Services and Benefits			1,732,869	2,012,939	2,008,439	1,897,780	2,031,779	18,840	0.9%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Finance

Operations Division 1150-110

Operating Expenditures	2022 Actual	2023 Budget			2024 Budget	2023 Adopted /2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Supplies							
510 .01 Office Supplies	17,809	22,500	22,500	20,000	20,000	(2,500)	-11.1%
510 .02 Operating Supplies	-	2,500	2,500	2,500	2,500	-	0.0%
510 .05 Small Tools and Equipment	-	250	250	250	250	-	0.0%
520 .02 Postage	8,026	10,000	10,000	10,000	10,500	500	5.0%
530 .03 Professional and Technical Publications	555	1,800	1,800	1,800	1,800	-	0.0%
Supplies	26,390	37,050	37,050	34,550	35,050	(2,000)	-5.4%
Contract/Purchased Services							
600 .01 Travel-Business	-	-	3,000	3,000	3,000	3,000	NA
600 .02 Travel-Training	-	5,000	7,000	7,000	10,000	5,000	100.0%
600 .03 Training and Education	1,035	9,000	7,000	7,000	8,000	(1,000)	-11.1%
605 .01 Ads and Public Announcements	687	500	1,500	1,500	500	-	0.0%
615 .01 Professional Licenses & Certifications	-	500	500	500	500	-	0.0%
615 .02 Assn. Membership Dues & Fees	615	1,000	1,000	1,000	1,000	-	0.0%
630 .03 Bank & Merchant Fees	80,227	72,000	72,000	70,000	72,000	-	0.0%
630 .06 Service Charges and Fees	3,083	3,000	3,000	3,000	3,000	-	0.0%
635 .04 Software Maintenance Services	78,819	82,000	79,000	78,818	82,000	-	0.0%
635 .07 Machinery & Equipment Maintenance Sei	5,531	7,000	7,500	7,500	7,500	500	7.1%
635 .12 Technical Services	-	300	300	-	-	(300)	-100.0%
640 .01 Legal and Accounting Services	87,361	98,800	98,800	98,800	103,500	4,700	4.8%
640 .03 Information Technology Services	-	1,500	4,500	4,500	1,500	-	0.0%
640 .04 Management and Consulting Services	10,000	30,000	30,000	-	30,000	-	0.0%
645 .02 Rents and Leases-Machinery & Equip	684	750	750	750	750	-	0.0%
650 .01 Telecommunications	6,516	9,300	9,300	9,300	7,700	(1,600)	-17.2%
650 .02 Electric, Water, Sewer & Solid Waste	154	350	350	350	350	-	0.0%
Contract/Purchased Services	274,712	321,000	325,500	293,018	331,300	10,300	3.2%
Minor Capital Outlay							
790 .15 Furniture and Fixtures	-	500	500	500	600	100	20.0%
790 .25 Machinery & Equipment	-	2,000	2,000	2,000	2,000	-	0.0%
790 .26 Computers, Printers & Copiers	6,742	18,850	18,850	18,000	18,000	(850)	-4.5%
Minor Capital Outlay	6,742	21,350	21,350	20,500	20,600	(750)	-3.5%
Interdepartmental Charges/ Reimbursable Credits							
825 .01 Interdepartmental-Insurance	31,650	38,310	38,310	32,490	39,420	1,110	2.9%
Interdepartmental Charges	31,650	38,310	38,310	32,490	39,420	1,110	2.9%
Total Expenditures by Type	2,072,363	2,430,649	2,430,649	2,278,338	2,458,149	27,500	1.1%

NARRATIVE

500.01 Regular Salaries and Wages: \$1,239,346 – This account provides expenditures for compensation paid to regular employees for personnel services.

500.05 Longevity Pay: \$17,275 – Employees may be awarded a bonus upon their anniversary to recognize employees who have remained with the City and KPU for at least 15 years.

501.01 Overtime Wages: \$11,500 – This account provides expenditures for compensation paid to non-exempt regular and temporary employees for hours worked in excess of a regular working cycle.

502.01 Temporary Wages: \$15,000 – This account provides expenditures for compensation paid for temporary help during staff absences or during periods when workloads are unusually heavy.

505.00 Payroll Taxes: \$98,162 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll taxes.

506.00 Pension: \$274,787 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health and Life Insurance: \$330,566 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers Compensation: \$3,291 – This account provides expenditures for employer contributions for mandatory workers compensation insurance.

508.00 Other Benefits: \$41,702 – This account provides expenditures for the reimbursement of direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

509.08 Allowances-Medical Expenses: \$150 – This account provides expenditures for employee medical exams paid directly to employees.

510.01 Office Supplies: \$20,000 – This account provides expenditures for expendable office supplies.

510.02 Operating Supplies: \$2,500 – This account provides expenditures for supplies that are not of a maintenance nature and are required to support division operations.

510.05 Small Tools and Equipment: \$250 – This account provides expenditures for calculators, space heaters and minor computer accessories.

520.02 Postage: \$10,500 – This account provides expenditures for postage and mailing materials used for customer invoices and statements for City services and general correspondence.

530.03 Professional and Technical Publications: \$1,800 - This account provides expenditures for professional literature, technical publications and a subscription to an electronic data base used to keep current with accounting and auditing standards and financial management practices.

600.01 Travel - Business: \$3,000 Expenditures for transportation, lodging, meals, per diems and other incidental expenses associated with travel for business and trade meetings.

600.02 Travel – Training: \$10,000 – This account provides expenditures for transportation, lodging, meals, per diems and other incidental expenses incurred by employees to attend training and educational opportunities not available in the community.

600.03 Training and Education: \$8,000 – This account provides expenditures for the registration fees, training materials and fees for training programs. Included are an annual governmental accounting update for the professional staff, industry specific training for the utility accountants, and training for the new financial and accounting information system.

605.01 Ads and Public Announcements: \$500 – This account provides expenditures for legal notices and community information notices.

615.01 Professional Licenses & Certifications: \$500 – This account provides expenditures for licensing professional employees requiring a license in order to perform their duties.

615.02 Assn. Membership Dues & Fees: \$1,000 – This account provides expenditures for membership fees for the American Institute of Certified Public Accountants, Government Finance Officers Association, Northern Credit Bureau, American Payroll Association and American Accounts Payable Association.

630.03 Bank & Merchant Fees: \$72,000– This account provides expenditures for account maintenance fees for the City's primary bank account, credit card equipment and transaction fees, and fees for storing customer credit card information.

630.06 Service Charges and Fees: \$3,000 – This account provides expenditures for application fees required for the review of the City's Comprehensive Annual Financial Report by the Government Finance Officers Association, escrow fees for the source code for the financial management and accounting system, mandatory fees paid to the State of Alaska for administering the Statewide FICA Program and mandatory patient centered outcome research fees arising from the health reimbursement accounts paid to the IRS.

635.04 Software Maintenance Services: \$82,000 – This account provides expenditures for the annual software maintenance support agreement for the financial management and accounting system.

635.07 Machinery and Equipment Maintenance Services: \$7,500 – This account provides expenditures for the maintenance service agreements for office equipment, copiers and document scanners.

640.01 Legal and Accounting Services: \$103,500 – This account provides expenditures for the annual audit of the City's financial statements and other professional accounting and legal services. Legal services generally include bond and payroll tax matters.

640.03 Information Technology Services: \$1,500 – The account provides expenditures for technical assistance required to install upgrades to the financial accounting and management system.

640.04 Management and Consulting Services: \$30,000 – The account provides expenditures for management and consulting services required to improve workflow processes and comply with industry or governmental rules and regulations. Included in this request is funding for a third party review of the City's compliance with Payment Card Industry Data Security Standards. Merchants accepting credit cards are mandated by the credit card companies to adhere to these standards.

645.02 Rents and Leases – Machinery and Equipment: \$750 – This account provides expenditures for the lease of the postage meter.

650.01 Telecommunications: \$7,700 – This account provides expenditures for the monthly charges, long-distance services, long-distance facsimile transmission, line rentals and maintenance of the phone system.

650.02 Electric, Water, Sewer & Solid Waste: \$350 – This account provides expenditures for disposal of records that have reached the end of their retention life.

790.15 Furniture and Fixtures: \$600 – This account provides expenditures for the purchase of minor office furniture and fixtures in the event of needed replacements.

790.25 Machinery and Equipment: \$2,000 – This account provides expenditures for the purchase of minor machinery and equipment in the event of needed replacements.

790.26 Computers, Printers and Copiers: \$18,000 – This account provides expenditures for the replacement of four workstations, three monitors, two laptops, and one printer as recommended by the Information Technology Department. The replacement schedule is predicated on replacing personal computers every five years.

825.01 Interdepartmental Charges-Insurance: \$39,420 – This account provides expenditures for the department's share of the City's risk management program.

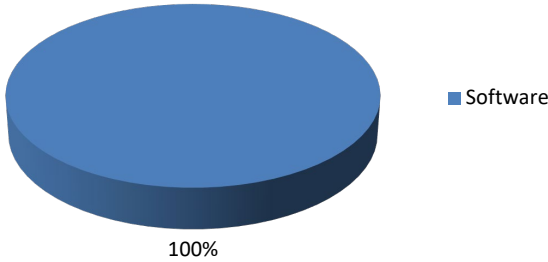
CITY OF KETCHIKAN
 2024 Operating and Capital Budget
 Finance

Capital Budget

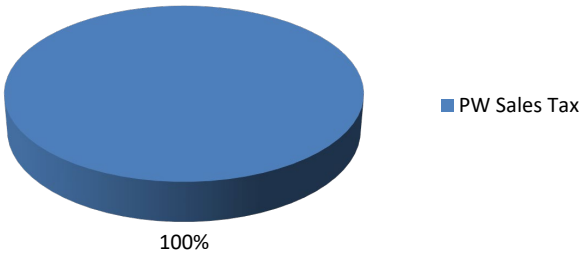
Major Capital Outlay	2022 Actual	2023 Budget			2024 Budget	2023 Adopted /2024	
		Adopted	Amended	Estimate		Amount	%
735.00 Software	-	20,000	20,000	15,000	20,000	-	0.0%
Total Major Capital Outlay	-	20,000	20,000	15,000	20,000	-	0.0%

Capital Improvement Projects		Funding Sources		
Project #	Project	PW Sales		Total
		Tax		
735.00	Software			
	Financial & Accounting System Implementation	20,000	-	20,000
	Total Software	20,000	-	20,000
	Total Capital Budget	20,000	-	20,000

Expenditures by Type



Expenditures by Funding Source



CITY OF KETCHIKAN

2024 Operating and Capital Budget

Information Technology

Summary

The Information Technology Department is committed to matching advances in technology with the needs of City and Ketchikan Public Utilities departments and analyzing benefits and costs to ensure that the new technology is cost-effective. These services include collecting, processing, and distributing data via the City's central computer systems; supporting personal computers and area-wide networks; programming, evaluating, and designing systems; and maintaining the integrity of the department's hardware and the data flowing through its information systems.

The Information Technology Department is comprised of one operating division and oversees a Capital Improvement Program.

DEPARTMENT EXECUTIVE SUMMARY

Divisions/Cost Center/Programs	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Operations	948,156	1,317,486	1,317,486	1,177,639	1,870,011	552,525	41.9%
Capital Improvement Program	49,545	235,000	300,000	300,000	557,500	322,500	137.2%
Total	997,701	1,552,486	1,617,486	1,477,639	2,427,511	875,025	56.4%

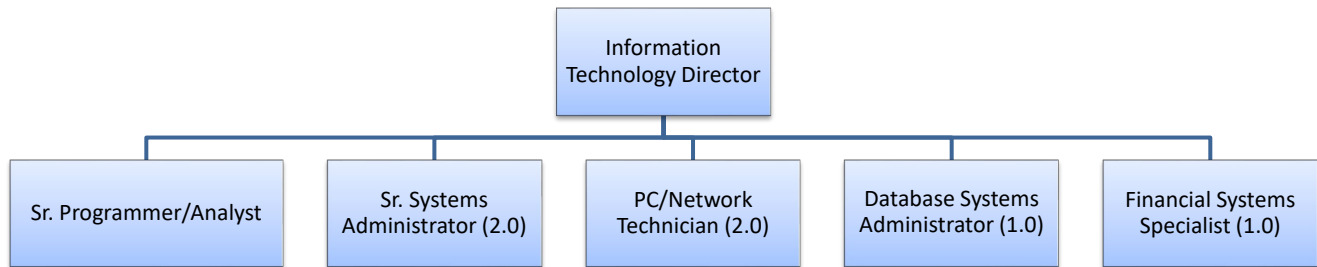
Expenditures by Category	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Personnel Services and Benefits	701,269	930,476	928,476	809,090	1,296,441	365,965	39.3%
Supplies	8,723	17,980	21,680	20,380	26,350	8,370	46.6%
Contract/Purchased Services	205,593	318,800	310,100	293,969	488,600	169,800	53.3%
Minor Capital Outlay	17,908	30,250	37,250	37,250	38,650	8,400	27.8%
Interdepartmental Charges	14,663	19,980	19,980	16,950	19,970	(10)	-0.1%
Major Capital Outlay	49,545	235,000	300,000	300,000	557,500	322,500	137.2%
Total	997,701	1,552,486	1,617,486	1,477,639	2,427,511	875,025	56.4%

Funding Source	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
General Fund	375,831	584,826	609,316	556,629	914,431	329,605	56.4%
Solid Waste Fund	34,720	54,030	56,290	51,420	84,480	30,450	56.4%
Wastewater Fund	26,740	41,610	43,350	39,600	65,060	23,450	56.4%
Harbor Fund	17,960	27,940	29,110	26,600	43,700	15,760	56.4%
Port Fund	43,600	67,840	70,680	64,570	106,080	38,240	56.4%
KPU Enterprise Fund	498,850	776,240	808,740	738,820	1,213,760	437,520	56.4%
Total	997,701	1,552,486	1,617,486	1,477,639	2,427,511	875,025	56.4%

Full-time Equivalent Personnel	2022 Actual	2023 Budget		2024		2023 Adopted/2024	
		Adopted	Amended	Budget	Salary	Incr(Decr)	%
Operations	6.00	6.00	6.00	8.00	747,891	2.00	33.3%
Total	6.00	6.00	6.00	8.00	747,891	2.00	33.3%

MISSION STATEMENT

The mission of the Information Technology Department is to provide efficient and timely computing services and support to all departments of General Government and Ketchikan Public Utilities. These services include collecting, processing, and distributing data through the City's central computer systems; supporting personal computers and local and area-wide networks; evaluating, designing and programming systems; and maintaining the security and the integrity of the data flowing through the City's information systems while providing external vendor access to needed applications. The department is committed to matching advances in technologies with the needs of City and Utility departments and analyzing benefits and costs to ensure that the new technologies are cost effective.



GOALS FOR 2024

- Upgrade our current network security appliances to align with industry best practices and effectively counteract emerging cybersecurity threats. At 9 years old, our present security systems fall short in offering the reliability, throughput, and state-of-the-art security analytics indispensable for safeguarding City operations. These systems are paramount in monitoring and preserving the integrity of the City's comprehensive data and myriad computing platforms, thereby guaranteeing uninterrupted service delivery to the community by all departments.
- Transition our office productivity suite from a legacy perpetual licensing model to a modern subscription-based service. This evolution ensures that all City employees have access to industry-standard tools. A notable advantage of the subscription model is continuous software updates, thereby minimizing interruptions associated with system upgrades.
- Transition our current on-premise email communication system to a hybrid cloud-based solution. This shift will bolster security, enhance reliability, and improve accessibility for all staff members.
- Migrate our office productivity suite from a legacy perpetual license to a subscription service plan. This will provide the current industry standard tools and be utilized by all City employees. The software will be continually updated due to the nature of the subscription the service. This will reduce the number of interruptions required to keep systems up to date.
- Prioritize the refinement of operational procedures within the department. Our primary emphasis will be on asset management, equipment replacement timelines, and inventory management. This strategic approach guarantees the optimal utilization of City resources, curtailing unnecessary expenses and maximizing equipment utility.
- Our secondary storage array, acquired in 2017, is projected to reach its end-of-life by 2024. Serving as a complementary backup to our primary storage array (installed in 2022), it offers a recovery point in scenarios where the primary system is compromised. Furthermore, to maintain an equilibrium in system performance, we distribute our City systems between these arrays, ensuring balanced latency and load-sharing. As the secondary storage is nearing its operational limits in terms of capacity and latency, there's a pressing need for its replacement with a low latency, high-capacity system. Such an upgrade is not just a technical refinement; it underpins the operations of all departments and stands as an essential component of the City's IT infrastructure.
- Proudly support an extensive organizational network comprising 234 workstations, 111 laptops, 80 servers, 90 printers, and a plethora of other mobile devices.

ACCOMPLISHMENTS FOR 2023

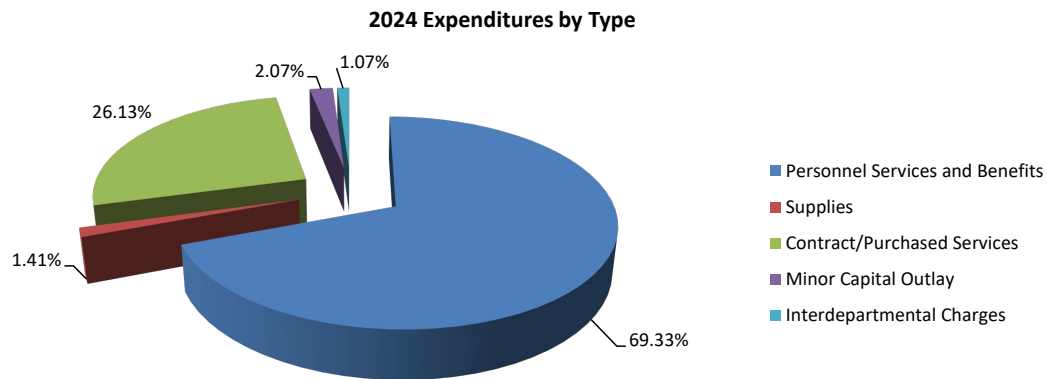
- Expanded the primary NVMe storage array and install supporting equipment in phase two of the deployment plan. This provided the required primary capacity and low latency necessary for critical City systems. This equipment supports all departments and is critical for business operations.
- Installed new host servers and supporting equipment to support the 70+ virtual machines used by all City departments.
- Expanded the multi-factor authentication solution for remote access to systems both internally and externally. This has provided needed security enhancements that have become the industry standard. These systems are becoming recommended and even required by some cybersecurity insurance policies.
- Continued security group cleanup creating additional security groups and removing individual profile access rights to data and systems.
- Deployed offsite host servers and storage system to allow for expedited recovery and failover of business operations, if required.
- Continued streamlining operational procedures within the department for intake and deployment of new equipment along with a surplus of old equipment.
- Started succession training within our Programming office. We are working internally to develop the skill sets of our existing staff to fill future vacancies and provide a route for career progression that has not been as readily available in the past.
- Proudly supported an extensive organizational network comprising 234 workstations, 111 laptops, 80 servers, 90 printers, and a plethora of other mobile devices.

DIVISION SUMMARY

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incur(Decr)	%
Personnel Services and Benefits	701,269	930,476	928,476	809,090	1,296,441	365,965	39.3%
Supplies	8,723	17,980	21,680	20,380	26,350	8,370	46.6%
Contract/Purchased Services	205,593	318,800	310,100	293,969	488,600	169,800	53.3%
Minor Capital Outlay	17,908	30,250	37,250	37,250	38,650	8,400	27.8%
Interdepartmental Charges	14,663	19,980	19,980	16,950	19,970	(10)	-0.1%
Total Expenditures	948,156	1,317,486	1,317,486	1,177,639	1,870,011	552,525	41.9%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incur(Decr)	%
General Fund	371,013	515,536	515,536	460,809	731,731	216,195	41.9%
Solid Waste Fund	32,901	45,720	45,720	40,860	64,890	19,170	41.9%
Wastewater Fund	25,031	34,780	34,780	31,090	49,370	14,590	41.9%
Harbor Fund	17,920	24,900	24,900	22,260	35,340	10,440	41.9%
Port Fund	27,212	37,810	37,810	33,800	53,670	15,860	41.9%
KPU Enterprise Fund	474,078	658,740	658,740	588,820	935,010	276,270	41.9%
Total Funding	948,156	1,317,486	1,317,486	1,177,639	1,870,011	552,525	41.9%

Full-time Equivalent Personnel	2022 Actual	2023 Budget		2024		2023 Adopted/2024	
		Adopted	Amended	Budget	Salary	Incur(Decr)	%
Information Technology Director	1.00	1.00	1.00	1.00	126,343	-	0.0%
Sr. Systems Administrator	2.00	2.00	2.00	2.00	213,873	-	0.0%
Sr. Programmer/Analyst	1.00	1.00	1.00	1.00	101,204	-	0.0%
Database System Administrator	-	-	-	1.00	91,618	1.00	New
PC/Network Technician	2.00	2.00	2.00	2.00	138,663	-	0.0%
Financial Systems Specialist	-	-	-	1.00	76,190	1.00	NA
Total	6.00	6.00	6.00	8.00	747,891	2.00	33.3%



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits increased by \$365,965, or by 39.3%, due to addition of the Database System Administrator and Financial Systems Specialist positions, annual employee step increases, a 4.0% cost of living adjustment for IBEW, Local 1547 employees and non-represented employees that will become effective January 1, 2024; increased temporary wages; and projected increased in pension, health insurance and other benefit costs. Temporary Wages (Account No. 502.01) is newly funded at \$25,000 to account for anticipated temporary staffing needs. We foresee an augmented workload in 2024 as we facilitate the training of current personnel in anticipation of forthcoming vacancies in our department. This allocation will also cater to the demands of two major network equipment upgrade projects earmarked for 2024. The budgeting here is intended to expedite and optimize deployment by providing the department with additional short-term labor resources.
- Software Maintenance Services (Account No. 635.04) increased \$126,000, or by 83.6%. This adjustment accounts for adoption of the latest Microsoft Office productivity and communication software tools across all departments. Historically, this software acquisition was executed every 3-4 years through a CIP. We last purchased a perpetual licenses for all users in 2019 and we are due for an update. However, with Microsoft's pivot towards a 'Software as a Service' subscription model, distancing itself from perpetual licenses, this budget revision was required. This software remains vital for business operations and is ubiquitously utilized across all departments.
- Managment and Consulting Services (Account No. 640.04) is newly funded at \$40,000. This is to secure professional expertise for the impending on-premises to cloud migration of Microsoft Office. The initial transition to Microsoft 365 is expected to be labor-intensive and might require specialized expertise to ensure a smooth, uninterrupted shift. Given the magnitude of alterations this migration brings to our operational environment, it's prudent to have resources at our disposal for expert consultation and assistance when necessary.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Information Technology

Operations Division 1160-110

DIVISION OPERATING BUDGET DETAIL							
Operating Expenditures		2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024 Incr(Decr) %
			Adopted	Amended	Estimate		
Personnel Services and Benefits							
500 .01	Regular Salaries and Wages	439,009	547,376	547,376	494,130	747,891	200,515 36.6%
500 .05	Longevity Pay	-	-	-	1,500	1,600	
501 .01	Overtime Wages	537	2,800	2,800	1,780	2,800	- 0.0%
502 .01	Temporary Wages	-	-	-	-	25,000	25,000 NA
505 .00	Payroll Taxes	35,712	42,090	42,090	37,315	59,465	17,375 41.3%
506 .00	Pension	93,120	116,530	116,530	100,330	166,395	49,865 42.8%
507 .00	Health and Life Insurance	124,728	182,060	182,060	148,850	253,010	70,950 39.0%
507 .30	Workers Compensation	1,182	1,490	1,490	1,330	2,020	530 35.6%
508 .00	Other Benefits	6,981	23,130	23,130	23,130	23,260	130 0.6%
509 .07	Moving Expenses -Taxed	-	15,000	13,000	725	15,000	- 0.0%
	Personnel Services and Benefits	701,269	930,476	928,476	809,090	1,296,441	365,965 39.3%
Supplies							
510 .01	Office Supplies	1,798	1,800	3,800	3,500	3,800	2,000 111.1%
510 .02	Operating Supplies	1,576	4,800	4,800	4,500	4,800	- 0.0%
510 .07	Food & Catering	-	-	400	400	750	750 NA
515 .04	Machinery & Equip Maint Materials	4,699	9,500	9,500	9,500	13,500	4,000 42.1%
520 .02	Postage	372	380	1,680	1,680	2,000	1,620 426.3%
525 .04	Vehicle Motor Fuel & Lubricants	278	1,500	1,500	800	1,500	- 0.0%
	Supplies	8,723	17,980	21,680	20,380	26,350	8,370 46.6%
Contract/Purchased Services							
600 .02	Travel-Training	-	6,250	6,250	3,129	3,000	(3,250) -52.0%
600 .03	Training and Education	407	5,500	5,500	4,500	3,000	(2,500) -45.5%
605 .01	Ads and Public Announcements	1,794	4,500	800	800	4,500	- 0.0%
630 .02	Vehicle Licenses	-	20	20	10	20	- 0.0%
635 .04	Software Maintenance Services	99,202	150,700	150,700	140,700	276,700	126,000 83.6%
635 .07	Machinery & Equipment Maintenance	34,684	50,850	50,850	50,850	55,500	4,650 9.1%
640 .04	Management and Consulting Services	-	-	-	-	40,000	40,000 NA
645 .04	Rents and Leases - Infrastructure	-	20,000	15,000	13,000	20,000	- 0.0%
650 .01	Telecommunications	69,143	80,500	80,500	80,500	85,000	4,500 5.6%
650 .02	Electric, Water, Sewer & Solid Waste	363	480	480	480	880	400 83.3%
	Contract/Purchased Services	205,593	318,800	310,100	293,969	488,600	169,800 53.3%
Minor Capital Outlay							
790 .15	Furniture and Fixtures	-	4,500	4,500	4,500	4,500	- 0.0%
790 .25	Machinery and Equipment	7,592	9,000	9,000	9,000	13,500	4,500 50.0%
790 .26	Computers, Printers & Copiers	10,316	12,800	19,800	19,800	16,700	3,900 30.5%
790 .35	Software	-	3,950	3,950	3,950	3,950	- 0.0%
	Minor Capital Outlay	17,908	30,250	37,250	37,250	38,650	8,400 27.8%
Interdepartmental Charges							
825 .01	Interdepartmental-Insurance	14,319	17,340	17,340	14,310	17,330	(10) -0.1%
850 .01	Interdepartmental-Garage	344	2,640	2,640	2,640	2,640	- 0.0%
	Interdepartmental Charges	14,663	19,980	19,980	16,950	19,970	(10) -0.1%
	Total Expenditures by Type	948,156	1,317,486	1,317,486	1,177,639	1,870,011	552,525 41.9%

NARRATIVE

500.01 Regular Salaries and Wages: \$747,891 – This account provides expenditures for compensation paid to all regular salaried and hourly employees for personnel services.

500.05 Longevity Pay: \$1,600 – Employees may be awarded a bonus upon their anniversary to recognize employees who have remained with the City and KPU for at least 15 years.

501.01 Overtime Wages: \$2,800 – This account provides expenditures for compensation paid to all regular and temporary hourly employees for hours worked in excess of a regular working cycle. IT supports the following departments that provide services after standard work hours: KPU Telecommunications, KPU Customer Service, Police, Fire, and Library. In addition, some tasks are scheduled after normal work hours to reduce the effect on City personnel.

502.01 Temporary Wages: \$25,000 – Compensation paid to salaried and hourly employees for temporary personnel services. We anticipate additional workload in 2024 while we train existing personnel in preparation for anticipated vacancies within our department. These funds would also be utilized during the major network equipment upgrade projects planned for 2024. The funds would allow for a more streamlined and efficient deployment by providing additional short term labor capacity.

505.00 Payroll Taxes: \$59,465 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll-related taxes.

506.00 Pension: \$166,395 – Employer contributions to retirement plans for which the City participates. Included are contributions to the Alaska Public Employees Retirement System and the IBEW Alaska Health and Welfare Trust.

507.00 Insurance Benefits - (Health and Life Insurance): \$253,010 – Employer contributions to employee health and life insurance plans. Included are contributions to health plans administered by Blue Cross, PSEA Trust and the IBEW Alaska Health and Welfare Trust and employee life insurance plans.

507.30 Workers Compensation: \$2,020 – This account provides expenditures for employer contributions to workers compensation.

508.00 Other Benefits: \$23,260 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

509.07 Allowances-Moving Expense (Taxed): 15,000 - Expenditures to relocate new employees to Ketchikan. We anticipate the need to fill a vacant Sr. Systems Administrator position in 2024. Historically there are few, if any, qualified local candidates. Well-qualified candidates often request relocation assistance as part of negotiations.

510.01 Office Supplies: \$3,800 - This account provides expenditures for toner, laser printer maintenance kits, and minor office equipment and supplies such as staplers and note pads.

510.02 Operating Supplies: \$4,800 - This account provides expenditures for supplies that are normally not of a maintenance nature and are required to support department operations. Copy paper and envelopes are included for miscellaneous billing and payroll processing.

510.07 Food & Catering: \$750 - Expenditures for food or catering services to be used for employee years of service celebrations & internal training events.

515.04 Machinery and Equipment Maintenance Materials: \$13,500 – This account provides expenditures for the materials used to repair personal computers and networks maintained or operated by Information Technology. Included are personal computer replacement components, computer network cables and hardware, network switch and server repair components and other information technology parts required to maintain systems.

520.02 Postage: \$2,000 - This account provides expenditures for postal services related to new equipment purchases or to ship computer equipment to vendors for return or repair service.

525.04 Vehicle Motor Fuel and Lubricants: \$1,500 - This account provides expenditures for gasoline and lubricants used by Information Technology Department vehicles. We have staff using City vehicles to travel to sites on a more frequent basis and believe this will continue.

600.02 Travel-Training: \$3,000 - Expenditures for transportation, lodging, meals, per diems, and other incidental expenses associated with travel for training. This will allow for focused and in-depth training experiences not available through online sources.

600.03 Training and Education: \$3,000 - This account provides expenditures for registration fees, training fees, training materials, tuition reimbursements, and other incidental expenses associated with training and educating employees; and on-premises training programs provided by staff or third parties. The department needs to continually train staff to ensure proper support for its computing environment. We also need to keep reference materials and training equipment current.

605.01 Ads and Public Announcements: \$4,500 - This account provides expenditures for advertising and announcements in publications, newspapers, trade journals, Internet, or broadcasts over radio and television. Included are legal notices, public service announcements, community issues, recruiting, Etc.

630.02 Vehicle Licenses: \$20 – This account provides expenditures for licensing Information Technology Department vehicles for operations on public highways.

635.04 Software Maintenance Services: \$276,700 - This account provides expenditures for maintenance agreements to support licensed software systems. This includes, but is not limited to, hosted web services (City's Website, LogMeIn, ShareFile, WebEx, etc.), mail system maintenance, Anti-Virus, remote access, document archival, Cisco 'DUO' multi-factor authentication (MFA), Laserfiche document archiving, and other software maintenance, migration, and licenses. Many of the annual renewal and support fees have increased in recent years, and it is expected this will continue. The \$126,000 (83.6%) increase for 2024 is due to the city wide adoption of the Microsoft 365 subscription service.

635.07 Machinery and Equipment Maintenance Services: \$55,500 - This account provides expenditures for services required to repair and maintain office equipment, computers, networks, servers, and other operating equipment owned or leased by the Information Technology Department. This account includes contract labor and materials required to provide the service for hardware systems such as the iSeries, Dell storage arrays, Pitney Bowes inserter, Network Firewalls, and other hardware systems.

640.04 Management and Consulting Services: \$40,000 – Expenditures for management and consulting services. We anticipate a substantial workload during the migration to Microsoft 365 and this may necessitate specialized knowledge to ensure a seamless non-service impacting transition. This project will also require significant changes to our environment and we request that the funds be available to retain professional assistance and consultation if required.

645.04 Rents and Leases - Infrastructure: \$20,000 – This account provides expenditures for the rent and lease of infrastructure. This provides us with server and network cabinet space at KPU's datacenter. This leased cabinet will provide offsite equipment space for City IT with connectivity back to the city network. This allows critical operational systems and data to be replicated and made accessible as needed in the event of an incident at City Hall. Offsite data replication benefits all departments and potentially provides avenues for savings on insurance rates through proactive risk mitigation on our part.

650.01. Telecommunications: \$85,000 - This account provides expenditures for telecommunication services. This account funds efficient local and wide area network access for all City/KPU sites. Also included in this account are landlines, cell phones, and long-distance and redundant WAN connections.

650.02 Electric, Water, Sewer & Solid Waste: \$880 - This account provides expenditures for solid waste fees for obsolete computer equipment disposal.

790.15 Minor Furniture and Fixtures: \$4,500 – Minor purchases of furniture and fixtures. Items included are desks, workbenches, and storage shelves. This will allow the development of new workflows allowing staff to operate in a more organized and efficient manner and fully utilize the space available.

790.25 Machinery and Equipment: \$13,500 - This account provides expenditures for the acquisition of machinery and equipment usually composed of a complex combination of parts, including devices to maintain the City's network infrastructure such as switches, routers, test equipment, etc. These funds also allow us to stock spare critical equipment and components, allowing for expedited service restoration in the event of hardware failure.

790.26 Computers, Printers and Copiers: \$16,700 - This account provides expenditures for the acquisition of computers, printers, and copiers. The budgeted amount is consistent with the 5 year life cycle currently in adopted City-wide for this category of equipment. We add a few computers in 2023 to optimize the workflows and provide enhanced system status awareness for our staff. This is reflected in the minor increase for 2024.

790.35 Software: \$3,950 - This account provides expenditures for the acquisition of software systems and upgrades not covered by maintenance agreements. IT uses many software utilities like Adobe Acrobat, FTP software, Conversion utilities, etc. These software programs need to be upgraded periodically.

825.01 Interdepartmental Charges – Insurance: \$17,330 - This account provides expenditures for risk management services and claims.

850.01 Interdepartmental Charges – Garage: \$2,640 - This account provides expenditures for fleet maintenance services provided by the Public Works Department-Garage Division.

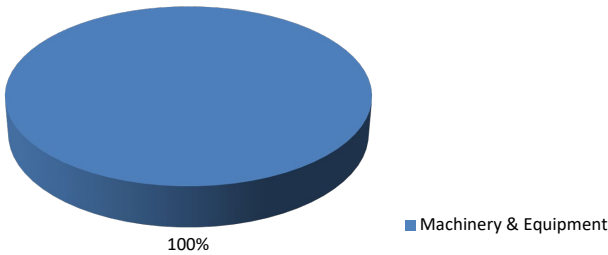
CITY OF KETCHIKAN
 2024 Operating and Capital Budget
 Information Technology

Capital Budget

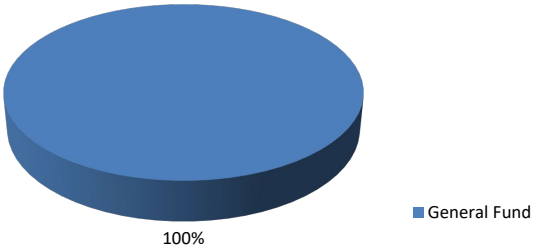
Major Capital Outlay	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
725.00 Machinery & Equipment	49,545	235,000	300,000	300,000	557,500	257,500	0.0%
Total Major Capital Outlay	49,545	235,000	300,000	300,000	557,500	257,500	137.2%

Capital Improvement Projects		Funding Sources	
Project #	Project	General Fund	Total
725.00	Machinery & Equipment		
2024.1	Security appliance replacement	252,500	252,500
2024.2	Sites network switch replacement	90,000	90,000
2024.3	Secondary storage array replacement	215,000	215,000
	Total Machinery and Equipment	557,500	557,500
	Total Capital Budget	557,500	557,500

Expenditures by Type



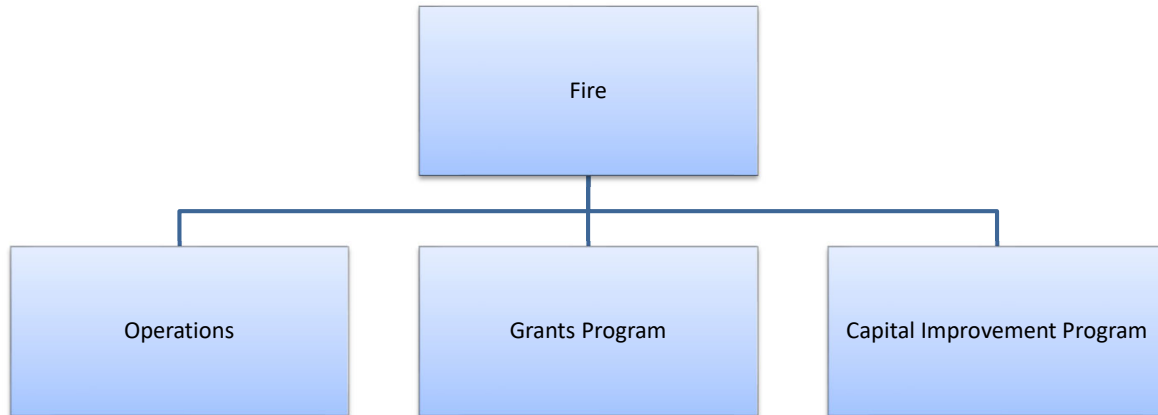
Expenditures by Funding Source



CITY OF KETCHIKAN
2024 Operating and Capital Budget
Fire

Summary

The Ketchikan Fire Department is dedicated to protecting lives, property and the environment through the delivery of fire suppression, emergency medical and hazardous materials response. Disaster management, fire prevention and public education services are provided by well trained, professional and dedicated personnel.



The Fire Department is comprised of one operating division and oversees a Grant Program and a Capital Improvement Program.

DEPARTMENT EXECUTIVE SUMMARY							
Divisions/Cost Center/Programs	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Operations	3,867,280	4,681,857	4,931,857	4,723,716	5,275,916	594,059	12.7%
Mobile Integrated Health Program	-	-	239,964	239,964	844,870	844,870	NA
Grants	69,993	43,750	75,725	43,475	46,700	2,950	6.7%
Capital Improvement Program	867,158	1,848,200	2,044,712	1,920,730	4,230,200	2,382,000	128.9%
Total	4,804,431	6,573,807	7,292,258	6,927,885	10,397,686	3,823,879	58.2%

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	3,258,942	3,669,217	4,113,181	4,004,718	4,610,734	941,517	25.7%
Supplies	170,401	207,660	206,345	202,910	253,184	45,524	21.9%
Contract/Purchased Services	325,000	571,180	633,557	512,814	992,868	421,688	73.8%
Minor Capital Outlay	36,759	69,800	84,713	81,413	82,900	13,100	18.8%
Interdepartmental Charges	146,171	207,750	209,750	205,300	227,800	20,050	9.7%
Major Capital Outlay	867,158	1,848,200	2,044,712	1,920,730	4,230,200	2,382,000	128.9%
Total	4,804,431	6,573,807	7,292,258	6,927,885	10,397,686	3,823,879	58.2%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Fire

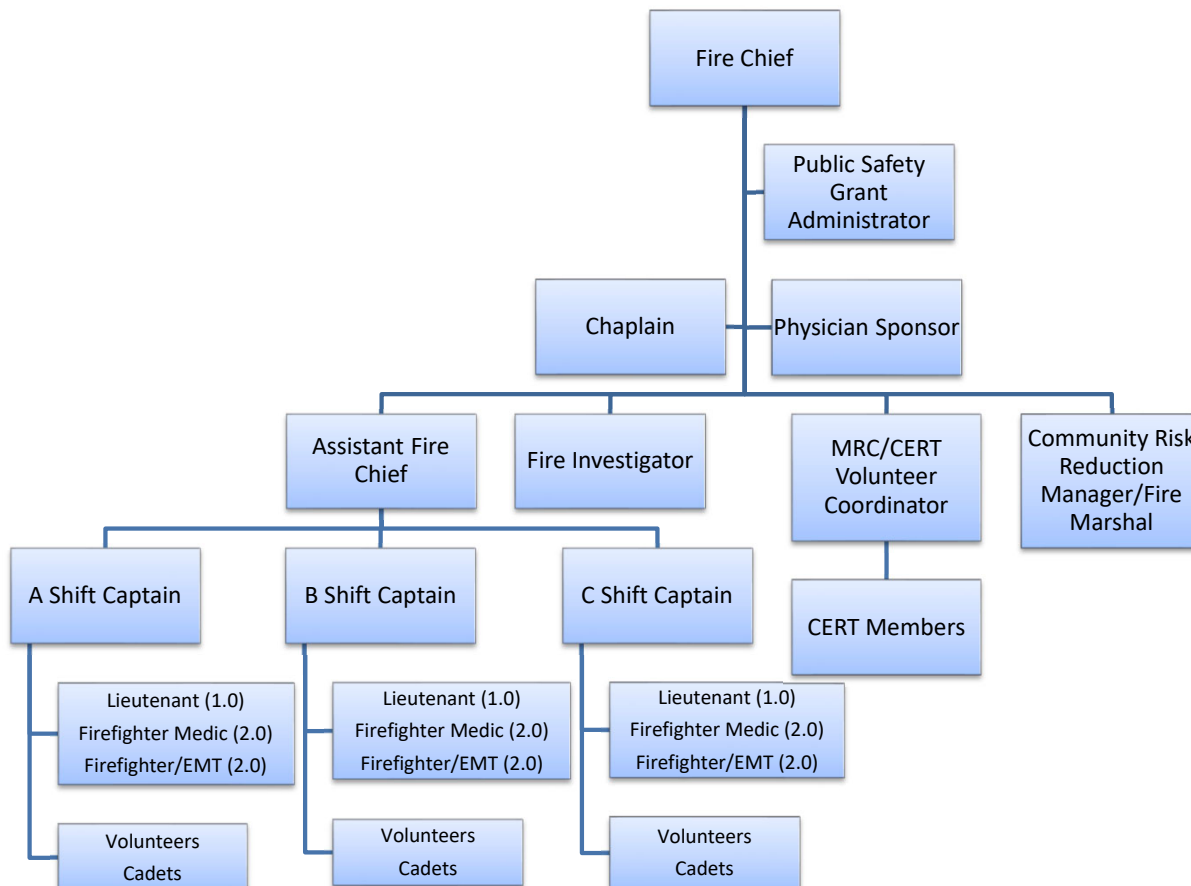
Summary

Funding Source	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
General Fund							
Tax Support	1,507,762	1,829,975	1,854,975	1,520,448	1,621,175	(208,800)	-11.4%
Charges for Services	695,202	730,000	730,000	801,450	706,700	(23,300)	-3.2%
Public Safety Sales Tax	1,286,937	1,601,847	1,650,210	1,683,171	2,709,244	1,107,397	69.1%
Operating Grants	46,045	21,875	179,369	169,094	-	(21,875)	-100.0%
Hospital Sales Tax Fund - MIH	-	-	-	-	250,000	250,000	NA
Public Works Sales Tax Fund	867,158	378,200	488,200	384,218	602,450	224,250	59.3%
Lease Financing	-	1,190,000	1,276,512	1,276,512	2,070,000	880,000	73.9%
Federal and State Grant Fund	-	-	-	-	630,000	630,000	NA
SEMT Funds							
Fire Department - Operations	290,000	174,482	424,482	424,482	-	(174,482)	-100.0%
Fire Department - MIH	-	-	41,082	41,082	498,145	498,145	NA
Fire Dept Capital Acquisitions	-	280,000	280,000	260,000	927,750	647,750	New
CPV Special Revenue Fund	111,327	367,428	367,428	367,428	382,222	14,794	4.0%
Total	4,804,431	6,573,807	7,292,258	6,927,885	10,397,686	3,823,879	58.2%

Full-time Equivalent Personnel	2022 Actual	2023 Budget		2024		2023 Adopted/2024	
		Adopted	Amended	Budget	Salary	Incr(Decr)	%
Operations	22.00	22.00	22.00	22.00	2,119,249	-	0.0%
Mobile Integrated Health Program	-	-	0.59	2.50	257,820	2.50	New
Total	22.00	22.00	22.59	24.50	2,377,069	2.50	11.4%

MISSION STATEMENT

The Ketchikan Fire Department is dedicated to the community through safety, service and excellence.



GOALS FOR 2024

- Initiate the process toward KFD becoming a CPSE Accredited Fire Department.
- Evaluate our last ISO rating and work toward making improvements that meet the Class 1 Rating.
- Develop a defined process for planning for the succession of all personnel
- Provide our members with a higher level of education, including leadership, advanced EMS training, Fire Training, and Technical Rescue Training.
- Continue to aggressively pursue Federal Emergency Management Agency (FEMA), Department of Homeland Security (DHS), Center for Disease Control (CDC) and/or Assistance to Firefighters (AFG) Grants and other State grant funding for the department and community.
- Develop a long-term capital expense budget based on best practices and predictable needs.
- Continue to improve the infrastructure for the department's emergency radio communications.
- Improve emergency dispatch with an updated CAD.
- Continue work on the CIP project to replace Fire Station 2
- Continue participating in the Supplemental Emergency Medical Transportation (SEMT) Medicare reimbursement program.
- Replace the fireboat with a better-suited vessel for Ketchikan
- Work on implementing technical rescue teams that meet or exceed NFPA best practices
- Work to increase our paramedics by sending current EMT's to Paramedic School
- Work on developing career paths for all current personnel
- Work toward KFD becoming a certified Critical Care Transport agency.

CITY OF KETCHIKAN

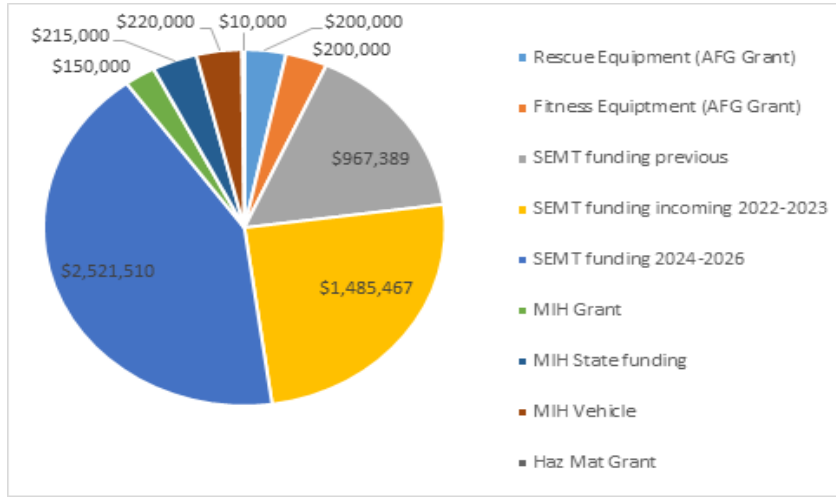
2024 Operating and Capital Budget

Fire

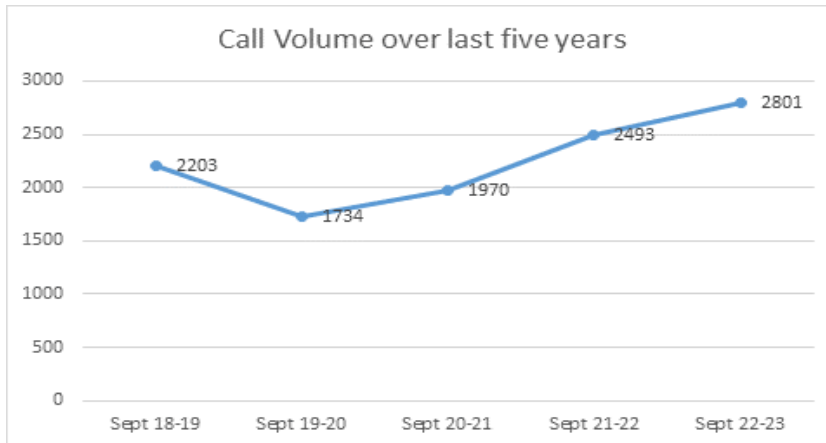
Operations 1210-110

- Bring on a new local medical director
- Establish a wellness program for our employees.
- Upgrade our yearly physical to meet NFPA requirements
- Start updating our fire training equipment
- Develop a yearly work performance evaluation that is in accordance with best practices.

ACCOMPLISHMENTS FOR 2023



- KFD has brought and will be bringing in with Grants and SEMT funding totaling \$5,969,366.



MAJOR INCIDENT TYPE	# INCIDENTS
Fires	27
Rescue & Emergency Medical Service	2260
Hazardous Condition (No Fire)	20
Service Call	314
Good Intent Call	54
False Alarm & False Call	125
Special Incident Type	1
Responses from Sept 01,2022 Sept 01,2023 TOTAL	2801

CITY OF KETCHIKAN**2024 Operating and Capital Budget****Fire****Operations 1210-110**

- Appointed Greg Karlik into the role of Assistant Chief after the retirement of Scott Brainard
- Conducted a formal promotion process that resulted in 2 Captains' and 2 Lieutenants' promotions
- Hired two new career firefighters and sent them to a traditional fire academy
- Implemented the Brycer Compliance Engine
- Started to collect unpaid inspection funds more aggressively
- Brought in instructors to develop a technical rope rescue team and update rope rescue equipment
- Selected E-One as the builder of two replacement engines
- Conducted the first annual 911 Community Day
- Completed the first in a series of officer development training
- Started a joint KPD/KFD fire investigative unit
- Started to focus on grant funding and completed multiple applications

DIVISION SUMMARY

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	3,206,769	3,625,467	3,887,467	3,811,254	4,134,164	508,697	14.0%
Supplies	167,974	207,660	199,160	195,725	246,184	38,524	18.6%
Contract/Purchased Services	317,886	571,180	556,767	436,024	602,868	31,688	5.5%
Minor Capital Outlay	28,480	69,800	80,713	77,413	70,900	1,100	1.6%
Interdepartmental Charges	146,171	207,750	207,750	203,300	221,800	14,050	6.8%
Total Expenditures	3,867,280	4,681,857	4,931,857	4,723,716	5,275,916	594,059	12.7%

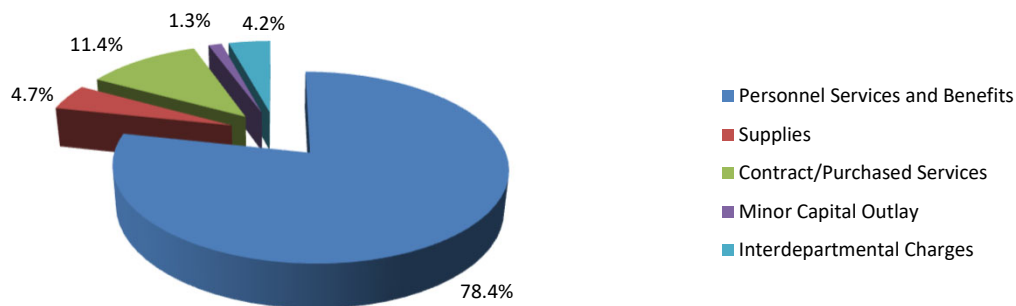
CITY OF KETCHIKAN
2024 Operating and Capital Budget
Fire

Operations 1210-110

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund	1,483,814	1,808,100	1,808,100	1,495,548	1,621,175	(186,925)	-10.3%
Public Safety Sales Tax	1,286,937	1,601,847	1,601,847	1,634,808	2,565,819	963,972	60.2%
Service Fees	20,700	15,000	15,000	8,950	6,700	(8,300)	-55.3%
Ambulance Fees	659,502	700,000	700,000	785,000	700,000	-	0.0%
Emergency Medical Transport Program (SEMT)	290,000	174,482	424,482	424,482	-	(174,482)	-100.0%
Borough Emergency Management Services	15,000	15,000	15,000	7,500	-	(15,000)	-100.0%
CPV Special Revenue Fund	111,327	367,428	367,428	367,428	382,222	14,794	4.0%
Total Funding	3,867,280	4,681,857	4,931,857	4,723,716	5,275,916	594,059	12.7%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Fire Chief	1.00	1.00	1.00	1.00	146,573	-	0.0%
Assistant Fire Chief	1.00	1.00	1.00	1.00	132,140	-	0.0%
Community Risk Reduction Manager/Fire Marshal	-	-	0.25	0.50	60,468	0.50	New
Fire Marshal	1.00	1.00	0.75	-	-	(1.00)	-100.0%
Office Manager	-	-	-	1.00	91,685	1.00	New
Administrative Assistant	1.00	1.00	1.00	-	-	(1.00)	-100.0%
Captain	3.00	3.00	3.00	3.00	338,802	-	0.0%
Lieutenant	3.00	3.00	3.00	3.00	309,633	-	0.0%
Fire Inspector	-	-	-	0.50	47,100	0.50	New
Firefighter/Medic	8.00	7.00	7.00	7.00	617,609	-	0.0%
Firefighter/EMT	4.00	5.00	5.00	5.00	375,239	-	0.0%
Subtotal	22.00	22.00	22.00	22.00	2,119,249	-	0.0%
Less Salaries and Wages Reported in Grant Program					(19,000)		
Total					2,100,249		

2024 Expenditures by Type



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits increased by \$508,697 or by 14.0%, due to inclusion of an Office Manager and Fire Inspector positions, the reclassification of the Fire Marshal to include Community Risk Reduction Manager, eliminating the Administrative Assistant position, annual employee step increases, a 4% cost of living adjustment for non-represented and represented employees that will become effective January 1, 2024, and projected increases in pension, health insurance and other benefit costs.
- Operating Supplies (Account No. 510.02) increased by \$17,790 or by 39.6% due to increase in cost of medical supplies along with the call volume increase resulting in an increase in the use of supplies.
- Small Tool & Equipment (Account No. 510.05) increased by \$5,720 or 36.2% due to the need to replace damaged fire hose, handtools, and obsolete office phones.
- Uniforms/Badges/Clothing (Account No. 535.04) decreased by \$10,200 or 36.8% due to replacing uniforms in 2023 and removing Class A dress uniforms from the budget.
- Special Protective Clothing (Account No. 535.05) increased by \$5,200 or 34.7% due to the cost of inflation for replacing the same number of turnout from previous years.
- Travel-Business (Account No. 600.01) decreased by \$6,200 or 25.4% due to restricting travel for non-training conferences.
- Travel-Training (Account No. 600.02) decreased by \$8,800 or 13.4% due to vacancies and utilizing funds for moving allowances that would have been used for training.
- Software & Equipment Maintenance Service (Account No. 635.04) decreased by \$5,000 or 13.1% due to hanging reporting software.
- Management and Consulting Services (Account No. 640.04) is a new GL account for the fire department. This GL was added with a balance of \$50,000 to cover the costs of grant writers, hiring and promotional testing services, accreditation, and Emergency Management consulting services.
- Medical Services (Account No. 640.05) decreased by \$6,500 or 15.8% due to the expected reduction for new hire psychological evaluations.
- Furniture and Fixtures (Account No. 790.15) increased by \$8,000 due to the need to replace the refrigerator at Station 2 and worn out mattresses and/or furniture at both stations.
- Machinery & Equipment (Account No. 790.25) decreased by \$5,000 or 12.5% to more align with expected costs for 2024.
- Interdepartmental-Insurance (Account No. 825.01) increased by \$14,050, or by 11.0%, due to an increase in insurance premiums and new vehicle coverage.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Fire

Operations 1210-110

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits							
500 .01 Regular Salaries and Wages	1,693,076	1,979,931	1,979,931	1,927,160	2,100,249	120,318	6.1%
500 .05 Longevity Pay	-	-	-	22,100	23,225	23,225	New
501 .01 Overtime Wages	419,294	200,000	450,000	450,000	350,000	150,000	75.0%
502 .01 Temporary Wages	33,888	38,500	50,500	63,880	38,500	-	0.0%
505 .00 Payroll Taxes	163,040	169,714	169,714	185,645	193,630	23,916	14.1%
506 .00 Pension	482,225	490,489	490,489	508,735	560,710	70,221	14.3%
507 .00 Health and Life Insurance	336,187	522,093	522,093	474,190	630,500	108,407	20.8%
507 .30 Workers Compensation	74,067	86,560	86,560	95,090	110,900	24,340	28.1%
508 .00 Other Benefits	(12,058)	118,380	118,380	64,654	91,650	(26,730)	-22.6%
509 .06 Allowances-Meals	17,050	19,800	19,800	19,800	19,800	-	0.0%
509 .07 Moving Expense - Taxed	-	-	-	-	15,000	15,000	NA
Personnel Services and Benefits	3,206,769	3,625,467	3,887,467	3,811,254	4,134,164	508,697	14.0%
Supplies							
510 .01 Office Supplies	3,451	3,650	3,650	3,650	4,980	1,330	36.4%
510 .02 Operating Supplies	45,456	44,920	43,872	44,920	62,710	17,790	39.6%
510 .03 Safety Program Supplies	14,145	18,800	15,635	18,500	19,800	1,000	5.3%
510 .04 Janitorial Supplies	5,058	5,900	5,900	5,900	8,900	3,000	50.8%
510 .05 Small Tools & Equipment	7,272	15,780	15,780	15,780	21,500	5,720	36.2%
510 .07 Food/Catering	1,545	4,150	4,150	4,150	6,100	1,950	47.0%
515 .01 Vehicle Maintenance Materials	1,840	1,900	9,065	7,165	5,000	3,100	163.2%
515 .02 Building & Grounds Maint Materials	4,030	14,900	13,900	12,000	14,069	(831)	-5.6%
515 .03 Furniture and Fixtures Maint Materials	456	850	850	-	1,000	150	17.6%
515 .04 Machinery & Equipment Maint Materials	1,793	7,000	5,000	4,500	5,300	(1,700)	-24.3%
520 .02 Postage	3,087	3,210	4,758	3,210	7,030	3,820	119.0%
525 .03 Heating Fuel	24,748	21,600	21,600	21,500	26,400	4,800	22.2%
525 .04 Vehicle Motor Fuel & Lubricants	19,204	18,900	18,900	18,700	21,600	2,700	14.3%
525 .07 Machinery & Equip Fuel & Lubricants	585	650	650	300	650	-	0.0%
530 .03 Professional and Technical Publications	2,474	2,700	2,700	2,700	3,395	695	25.7%
535 .04 Uniforms/Badges/Clothing	8,954	27,750	27,750	27,750	17,550	(10,200)	-36.8%
535 .05 Special Protective Clothing	23,876	15,000	5,000	5,000	20,200	5,200	34.7%
535 .07 Allowances - Food & Catering	-	-	-	-	-	-	NA
Supplies	167,974	207,660	199,160	195,725	246,184	38,524	18.6%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Fire

Operations 1210-110

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Contract/Purchased Services							
600 .01 Travel-Business	3,605	24,400	21,400	4,000	18,200	(6,200)	-25.4%
600 .02 Travel-Training	48,545	65,520	65,520	50,000	56,720	(8,800)	-13.4%
600 .03 Training and Education	39,497	167,360	144,447	75,000	167,360	-	0.0%
605 .01 Ads and Public Announcements	1,281	3,000	3,000	2,800	3,000	-	0.0%
615 .01 Professional Licenses and Certifications	2,105	6,340	6,340	2,000	7,620	1,280	20.2%
615 .02 Assn. Membership Dues & Fees	883	2,200	2,200	1,000	3,241	1,041	47.3%
625 .03 Insurance Premiums-Liability	514	550	550	465	550	-	0.0%
630 .01 Building & Operating Permits	-	-	-	-	-	-	NA
630 .02 Vehicle Licenses	155	250	250	150	250	-	0.0%
630 .03 Bank & Merchant Fees	347	600	600	500	600	-	0.0%
630 .06 Service Charges and Fees	13,097	12,720	12,720	12,720	14,400	1,680	13.2%
635 .02 Janitorial and Cleaning Services	372	2,500	2,500	2,000	2,500	-	0.0%
635 .03 Vehicle Maintenance Services	3,350	5,000	6,500	6,500	6,500	1,500	30.0%
635 .04 Software & Equip Maintenance Services	5,532	38,310	35,310	20,000	33,310	(5,000)	-13.1%
635 .06 Building & Grounds Maint Services	15,156	13,480	13,480	13,000	12,780	(700)	-5.2%
635 .07 Machinery & Equipment Maint Services	7,596	13,910	13,910	13,910	10,700	(3,210)	-23.1%
635 .12 Technical Services	46,465	44,660	54,660	54,660	49,457	4,797	10.7%
640 .04 Management and Consulting Services	-	-	20,259	20,259	50,000	50,000	NA
640 .05 Medical Services	13,789	41,200	29,200	33,000	34,700	(6,500)	-15.8%
645 .01 Rents and Leases-Land and Buildings	6,057	6,060	6,060	6,060	6,060	-	0.0%
650 .01 Telecommunications	32,737	42,720	37,461	38,000	44,520	1,800	4.2%
650 .02 Electric, Water, Sewer & Solid Waste	76,803	80,400	80,400	80,000	80,400	-	0.0%
Contract/Purchased Services	317,886	571,180	556,767	436,024	602,868	31,688	5.5%
Minor Capital Outlay							
790 .15 Furniture and Fixtures	-	10,000	10,000	7,500	18,000	8,000	New
790 .25 Machinery & Equipment	22,826	40,000	50,913	50,913	35,000	(5,000)	-12.5%
790 .26 Computers, Printers & Copiers	5,654	19,800	19,800	19,000	17,900	(1,900)	-9.6%
Minor Capital Outlay	28,480	69,800	80,713	77,413	70,900	1,100	1.6%
Interdepartmental Charges							
825 .01 Interdepartmental Charges-Insurance	106,056	127,750	127,750	123,300	141,800	14,050	11.0%
850 .01 Interdepartmental Charges-Garage	40,115	80,000	80,000	80,000	80,000	-	0.0%
Interdepartmental Charges	146,171	207,750	207,750	203,300	221,800	14,050	6.8%
Total Expenditures by Type	3,867,280	4,681,857	4,931,857	4,723,716	5,275,916	594,059	12.7%

NARRATIVE

500.01 Regular Salaries and Wages: \$2,100,249 - This account provides expenditures for compensation paid to all regular salaried and hourly employees of the department.

500.05 Longevity Pay: \$23,225 – Employees may be awarded a bonus upon their anniversary to recognize employees who have remained with the City and KPU for at least 15 years.

501.01 Overtime Wages: \$350,000 - This account provides expenditures for compensation paid to all regular and temporary hourly employees for hours worked in excess of a regular working cycle.

502.01 Temporary Wages: \$38,500 - This account provides expenditures for compensation paid to temporary employees during extended absences of full-time staff and in support of approved department programs such as the paramedic program, fire prevention program, etc. and additional personnel needed to provide adequate staffing during the cruise ship season.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Fire

Operations 1210-110

505.00 Payroll Taxes: \$193,630 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$560,710 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health and Life Insurance: \$630,500 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers Compensation: \$110,900 – This account provides expenditures for employer contributions to workers compensation.

508.00 Other Benefits: \$91,650 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

509.06 Allowances-Meals: \$19,800 – This account provides expenditures for employer provided semi-annual meal stipends to employees of the Fire Department. These benefits are taxable to the employees.

509.07 Moving Expense - Taxed: 15,000 – This account provides expenditures for moving expenses for successful candidates who reside outside of Ketchikan.

510.01 Office Supplies: \$4,980 - This account provides expenditures for copy paper, pens, pencils, note pads, file folders, toner, ink cartridges, photocopy charges, small desk accessories and minor office equipment such as adding machines, staplers and tape dispensers.

510.02 Operating Supplies: \$62,710 - This account provides expenditures for supplies that are normally not of a maintenance nature and are required to support department operations. Included are supplies such as expendable medical supplies for ambulance and rescue type calls, fire suppression, inspection supplies, smoke detectors, flags and public education supplies, awards and volunteer recognition, and other departmental supplies used by the division during the course of a year.

510.03 Safety Program Supplies: \$19,800 - This account provides expenditures for the City safety program. Included are safety training audio and video programs, safety equipment, physical fitness equipment, OSHA required medical exams, immunizations, specialized hazardous materials handling and disposal information, and traffic control items.

510.04 Janitorial Supplies: \$8,900 – This account provides expenditures for cleaning and sanitation supplies such as paper towels, toilet paper, cleaning solutions, etc. used by in-house, and contracted janitors.

510.05 Small Tools and Equipment: \$21,500 - This account provides expenditures for minor tools, operating and office equipment with a value of less than \$1,000. Included are hand tools, chain saws, blow torches, hydraulic jacks, sump pumps, computer accessories, space heaters, kitchen and dining equipment, radios, calculators, file cabinets and similar types of minor tools and equipment. Per direction by KPU Telecommunications, the major increase in 2023 is for the replacement of obsolete Cisco office phones.

510.07 Food/Catering: \$6,100 - This account provides expenditures for food, water or catering services during extended training exercises or emergencies as well as for coffee for each station.

515.01 Vehicle Maintenance Materials: \$5,000 – This account provides expenditures for the repair and maintenance of vehicles owned or leased and operated by the department. Included are licensed and unlicensed rolling stock and boats.

515.02 Building and Grounds Maintenance Materials: \$14,069 – This account provides expenditures for the repair and maintenance of buildings and upkeep of the grounds used by the department. Salt, paint, caulk and HVAC filters are examples of purchases under this line item.

515.03 Furniture and Fixtures Maintenance Materials: \$1,000 - This account provides expenditures for the repair and maintenance of furniture and building fixtures owned or leased and operated by the division.

515.04 Machinery and Equipment Maintenance Materials: \$5,300 – This account provides expenditures for the repair and maintenance of machinery and equipment owned or leased and operated by the division. Included are office equipment, operating

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Fire

Operations 1210-110

equipment, HazMat equipment, computer networks and computers.

520.02 Postage and Freight: \$7,030 - This account provides expenditures for postal related services such as postage, express delivery, barge line freight, HazMat shipping and mailing materials.

525.03 Heating Fuel: \$26,400 - This account provides expenditures for heating fuel used to heat facilities owned or leased and operated by the department.

525.04 Vehicle Motor Fuel and Lubricants: \$21,600 - This account provides expenditures for gasoline, diesel fuel and lubricants used in the operations of division vehicles and boats.

525.07 Machinery and Equipment Fuel and Lubricants: \$650 – This account provides expenditures for gasoline, diesel fuel, propane and lubricants used in the operations of department machinery, equipment and generators.

530.03 Professional and Technical Publications: \$3,395 - This account provides expenditures for professional and technical publications. Included are professional handbooks, print and electronic subscription services for management, building codes, professional standards and technical journals.

535.04 Uniforms/Badges/Clothing: \$17,550 - This account provides expenditures for direct purchases of or reimbursements to employees for work related clothing required by department policies. Included are work clothes, collar insignia, patches, raingear, hats, boots, belts, badges, and class A dress uniforms.

535.05 Special Protective Clothing: \$20,200 - This account provides expenditures for direct purchases of or reimbursements to employees for special protective clothing required by department policies.

600.01 Travel-Business: \$18,200 – This account provides expenditures for transportation, lodging, meals, per diems and other incidental expenses associated with travel for business and trade meetings.

600.02 Travel-Training: \$56,720 - This account provides expenditures for transportation, lodging, meals, per diems and other incidental expenses associated with travel for training and education not locally available.

600.03 Training and Education: \$167,360 – This account provides expenditures for registration fees, training fees, training materials, tuition reimbursements and other incidental expenses associated with training and educating employees as well as on-premises training programs provided by staff or third-parties. This also includes our contractually obligated paramedic reimbursement program.

605.01 Ads and Public Announcements: \$3,000 - This account provides expenditures for advertising and announcements in publications, newspapers, trade journals, Internet or broadcasts over radio and television. Included are public service announcements, community issues, requests for proposals and recruiting.

615.01 Professional Licenses and Technical Certifications: \$7,620 – This account provides for licensing professional, technical and other employees requiring a license in order to perform their duties. Included are fees paid to licensed Paramedics; and fees paid for technical certifications required by medical technicians, divers and operators of special equipment.

615.02 Assn. Dues and Membership Fees: \$3,241 – This account provides expenditures for memberships in professional and trade associations and regional organizations.

625.03 Insurance Premiums-Liability: \$550 – This account provides expenditures for a KFD Volunteer supplemental insurance program that is not grant funded effective 2019.

630.02 Vehicle Licenses: \$250 – This account provides expenditures for licensing division vehicles for operations on public highways.

630.03 Bank and Merchant Charges: \$600 – This account provides expenditures for monthly bank account service charges, merchant fees for use of credit and debit cards, wire transfer fees and other fees for banking services.

CITY OF KETCHIKAN

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Fire

Operations 1210-110

630.06 Licenses and Fees Service Charges and Fees: \$14,400 – This account provides expenditures for payment of fees that are charged by the Ketchikan Gateway Borough for medical transport to and from the Ketchikan International Airport as well as Medicare billing.

635.02 Janitorial and Cleaning Services: \$2,500 – This account provides expenditures for services to clean facilities and equipment owned by the department.

635.03 Vehicle Maintenance Services: \$6,500 – This account provides expenditures for the repair and maintenance of department vehicles and boats by outside maintenance facilities, including storage of the fire boat while out of service.

635.04 Software and Equipment Maintenance Services: \$33,310 – This account provides expenditures for maintenance agreements to support licensed software systems and other technology based systems that include both software and hardware components. Included are expenses for R911 annual software support, Emergency Reporting/ESO annual license and support fees, Basecamp annual license and support fees, Knox Box annual licenses and Nixle. The major increase in fees for 2023 is for the new services provided by ESO as Emergency Reporting will no longer be supported.

635.06 Buildings and Grounds Maintenance Services: \$12,780 - This account provides expenditures for contractual services required to repair and maintain buildings and the upkeep of grounds owned or leased by the department. This account includes contract labor and materials required to provide the service. It also includes annual elevator contract and sprinkler/backflow testing.

635.07 Machinery and Equipment Maintenance Services: \$10,700 - This account provides expenditures for contractual services required to repair and maintain office equipment, machinery and other operating equipment owned or leased by the department. This account includes contract labor and materials required to provide the service. It also includes maintenance service agreements and monitoring services from Johnson Controls as well as a copier contract with Tongass Business Center.

635.12 Technical Services: \$49,457 - This account provides expenditures for services that are not regarded as professional but require technical or special knowledge provided under written contract and/or purchase order. Included are service contracts on monitor/defibrillators, radio repairs, alarm monitoring, R-911 annual software support, background checks, employee drug testing, database management, website maintenance, pest control and contract ambulance billing with Systems Design West.

640.04 Management and Consulting Services: \$140,000 - This account provides for the expenditures for management and consulting services. Included are grant writers, emergency management consulting services, and hiring/promotional testing services.

640.05 Medical Services: \$34,700– This account provides expenditures for services provided by medical practitioners and medical facilities. Included are services provided by physicians for Medical Director services and mental health services. The major increase is due to a new medical director contract which will be more competitive in the current market.

645.01 Rents and Leases - Land and Buildings: \$6,060 - This account provides expenditures for the costs of leasing storage space at Fire Station No. 3 from the Public Works Department - Building Maintenance Division.

650.01 Telecommunications: \$44,520 - This account provides expenditures for telecommunication services. Included are charges for wired and wireless telecommunications services, cell phones, Internet, long distance and toll-free numbers.

650.02 Electric, Water, Sewer & Solid Waste: \$80,400 - This account provides expenditures for electric, water, sewer and solid waste utility services.

790.15 Furniture and Fixtures: \$18,000 - This account provides expenditures for minor purchases for furniture and fixtures. The expected major purchases will include replacement of a refrigerator/freezer at Station 2 and worn out mattresses and/or furniture at both stations.

790.25 Machinery and Equipment: \$35,000 - This account provides expenditures for the acquisition of machinery and equipment usually composed of a complex combination of parts. Included are fire truck appliances, HazMat Equipment, iPad(s) for in-cab dispatching, and operating equipment, like thermal imagers and rope rescue equipment, required to provide services or maintain capital assets. The major purchases planned for 2023 include fire training props such as forcible entry doors and exercise equipment that is no longer usable.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Fire

Operations 1210-110

790.26 Computers, Printers, & Copiers: \$17,900 - This account provides expenditures for desktops, monitors, laptops, battery backups, tablets, computer printers, scanners, photocopiers and fax machines. The 2023 PC Replacement Schedule recommended by the Information Technology Department includes 3 desktops, 5 battery backups, 4 monitors, 1 laptop, 1 printer, and 1 copier.

825.01 Interdepartmental Charges – Insurance: \$141,800 - This account provides expenditures for risk management services and claims.

850.01 Interdepartmental Charges – Garage: \$80,000 - This account provides expenditures for fleet maintenance services provided by the Public Works Department-Garage Division.

CITY OF KETCHIKAN**2024 Operating and Capital Budget****Fire****Mobile Integrated Health (MIH) Program 1210-121****MISSION STATEMENT**

The Ketchikan Fire Department's Mobile Integrated Healthcare Team is focused on bridging healthcare gaps within our community. This is done by developing a patient-centered approach that provides resources that can fill healthcare gaps, provide mental health access and provide education that helps improve the communities of Ketchikan, Saxman and the Ketchikan Gateway Borough.

GOALS FOR 2024

- Establish the Mobile Integrated Healthcare Team (MIH).
- Implement medical protocols for the MIH.
- Purchase a vehicle to assist with providing mobile integrated health services.
- Grow partnerships within our community.
- Reduce the emergency medical services responses to the homeless by 5%.
- Reduce the number of readmissions to the hospital by 5%.
- Develop a response plan for mental health crisis.

ACCOMPLISHMENTS FOR 2023

- Protocols were developed and a new Medical Director was established for the MIH Program.
- Partnerships between Ketchikan Wellness Coalition and the Ketchikan Fire Department were developed.
- Worked with Human Resources to develop job descriptions for MIH staff.
- Worked Human Resources to reclassify positions for the MIH program.
- Submitted a grant application and received an award in the amount of \$150,519 from the State Of Alaska Public Health

DIVISION SUMMARY

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	-	-	156,964	156,964	439,870	439,870	NA
Supplies	-	-	7,000	7,000	7,000	7,000	NA
Contract/Purchased Services	-	-	70,000	70,000	390,000	390,000	NA
Minor Capital Outlay	-	-	4,000	4,000	2,000	2,000	NA
Interdepartmental Charges	-	-	2,000	2,000	6,000	6,000	NA
Total Expenditures	-	-	239,964	239,964	844,870	844,870	NA

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund	-	-	48,363	48,363	96,725	96,725	NA
Hospital Sales Tax Fund	-	-	-	-	250,000		
Emergency Medical Transport Program (SEMT)	-	-	41,082	41,082	498,145	498,145	NA
Federal and State Grants	-	-	150,519	150,519	-	-	NA
Total Funding	-	-	239,964	239,964	844,870	844,870	NA

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	0	%
Community Risk Reduction Manager/Fire Marshal	-	-	0.25	0.50	60,468	0.50	New
Community Paramedic	-	-	0.34	2.00	197,352	2.00	New
Subtotal	-	-	0.59	2.50	257,820	2.50	New

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Fire

Mobile Integrated Health (MIH) Program 1210-121

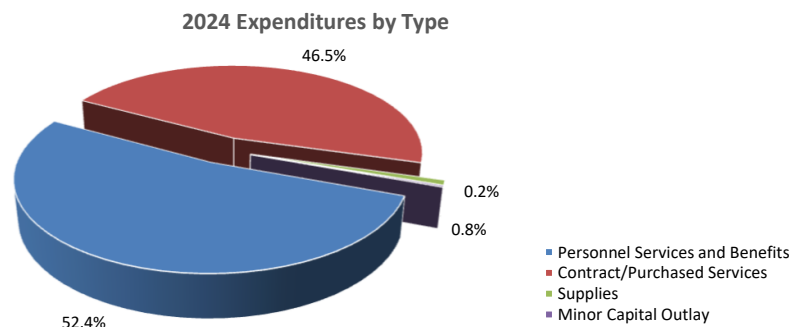
OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- All changes in this cost center are new to the Fire Department Mobile Integrated Health Program cost center in 2024 at \$844,870 and the appropriations are intended to establish the program in 2024.

DIVISION OPERATING BUDGET DETAIL

				2022	2023 Budget			2024	2023 Adopted/2024	
Operating Expenditures				Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits										
500	.01	Regular Salaries and Wages	-	-	86,727	86,727	257,820	257,820	NA	
505	.00	Payroll Taxes	-	-	6,637	6,637	19,723	19,723	NA	
506	.00	Pension	-	-	19,613	19,613	58,010	58,010	NA	
507	.00	Health and Life Insurance	-	-	26,468	26,468	81,629	81,629	NA	
507	.30	Workers Compensation	-	-	3,976	3,976	11,808	11,808	NA	
508	.00	Other Benefits	-	-	3,544	3,544	10,880	10,880	NA	
509	.07	Moving Expense	-	-	10,000	10,000	-	-	NA	
Personnel Services and Benefits			-	-	156,964	156,964	439,870	439,870	NA	
Supplies										
510	.02	Operating Supplies	-	-	5,000	5,000	5,000	5,000	NA	
535	.04	Uniforms/Badges/Clothing	-	-	2,000	2,000	2,000	2,000	NA	
Supplies			-	-	7,000	7,000	7,000	7,000	NA	
Contract/Purchased Services										
600	.03	Training and Education	-	-	5,000	5,000	5,000	5,000	NA	
635	03	Vehicle Maintenance Services	-	-	5,000	5,000	5,000	5,000	NA	
640	.05	Medical Services	-	-	60,000	60,000	380,000	380,000	NA	
Contract/Purchased Services			-	-	70,000	70,000	390,000	390,000	NA	
Minor Capital Outlay										
790	.25	Machinery & Equipment	-	-	4,000	4,000	2,000	2,000	NA	
Minor Capital Outlay			-	-	4,000	4,000	2,000	2,000	NA	
Interdepartmental charges										
825	01	Interdepartmental Charges-Insurance	-	-	2,000	2,000	6,000	6,000	NA	
850	01	Interdepartmental Charges-Garage	-	-	-	-	-	-	NA	
Interdepartmental Charges			-	-	2,000	2,000	6,000	6,000	NA	
Total Expenditures by Type			-	-	239,964	239,964	844,870	844,870	NA	



CITY OF KETCHIKAN

2024 Operating and Capital Budget

Fire

Mobile Integrated Health (MIH) Program 1210-121

NARRATIVE

500.01 Regular Salaries: \$257,820 – This account provides expenditures for compensation paid to all regular salaried and hourly employees of the department.

505.00 Payroll Taxes: \$19,723 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$58,010 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health and Life Insurance: \$81,629 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers Compensation: \$11,808 – This account provides expenditures for employer contributions to workers compensation.

508.00 Other Benefits: \$10,880 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

510.02 Operating Supplies: \$5,000 - This account provides expenditures for supplies that are normally not of a maintenance nature and are required to support department operations. Included are supplies such as expendable medical supplies for ambulance and rescue type calls, fire suppression, inspection supplies, smoke detectors, flags and public education supplies, awards and volunteer recognition, and other departmental supplies used by the division during the course of a year.

535.04 Uniforms/Badges/Clothing: \$2,000 - This account provides expenditures for direct purchases of or reimbursements to employees for work related clothing required by department policies. Included are work clothes, collar insignia, patches, raingear, hats, boots, belts, badges, and class A dress uniforms.

600.03 Training and Education: \$5,000 – This account provides expenditures for registration fees, training fees, training materials, tuition reimbursements and other incidental expenses associated with training and educating employees as well as on-premises training programs provided by staff or third-parties. This also includes our contractually obligated paramedic reimbursement program.

630.02 Vehicle Licenses: \$0 – This account provides expenditures for licensing division vehicles for operations on public highways.

635.03 Vehicle Maintenance Services: \$5,000 – This account provides expenditures for the repair and maintenance of department vehicles and boats by outside maintenance facilities, including storage of the fire boat while out of service.

640.05 Medical Services: \$380,000– This account provides expenditures for services provided by medical practitioners and medical facilities.

790.25 Machinery and Equipment: \$2,000 - This account provides expenditures for the acquisition of machinery and equipment usually composed of a complex combination of parts.

825.01 Interdepartmental Charges – Insurance: \$6,000 - This account provides expenditures for risk management services and claims.

850.01 Interdepartmental Charges – Garage: \$0 - This account provides expenditures for fleet maintenance services provided by the Public Works Department-Garage Division.

MISSION STATEMENT

The Ketchikan Fire Department is looked upon by its peers as being one of the leaders in Alaska's Fire Service, EMS and Hazardous Materials response. Every year management seeks out additional funding sources to ensure the community is prepared for not only the routine day-to-day calls, but for any incident that goes beyond the norm. If the department is prepared for those extreme events, personnel will be better equipped to handle the common, day-to-day incidents.

GOALS FOR 2024

- The department will apply to Alaska Department of Homeland Security and Emergency Management (ADHS&EM) for 2023 EMPG and SHSP grants.
- Funding through grants continues to remain tight and there does not appear to be any relief on the horizon. Staff will continue to seek additional alternative funding sources whenever possible.

ACCOMPLISHMENTS FOR 2023

- In 2022, the City was awarded \$43,750 from the ADHS&EM for emergency management activities through the EMPG funding.
- Applied for and was awarded the State of Alaska Emergency Responder/Public Safety Integration of Technology to Enhance Substance Use Disorder Treatment Linkage to Care Sponsorship funding in the amount of \$15,000.

OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- All changes in this cost center are a result of the impact of anticipated grant funding availability and/or award amounts actually received.

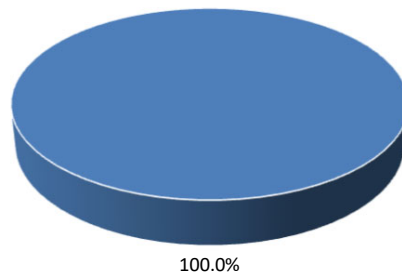
CITY OF KETCHIKAN
2024 Operating and Capital Budget
Fire

Grants Program 1210-192

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits							
500 .01 Regular Salaries and Wages	30,908	28,316	43,566	22,189	19,000	(9,316)	-32.9%
501 .01 Overtime Wages	-	-	-	48	2,000	2,000	NA
502 .01 Temporary Wages	3,840	-	-	-	-	-	NA
505 .00 Payroll Taxes	2,585	2,166	3,316	1,799	3,500	1,334	61.6%
506 .00 Pension	6,799	6,371	9,751	5,175	4,500	(1,871)	-29.4%
507 .00 Health and Life Insurance	6,870	5,767	10,377	6,319	6,500	733	12.7%
507 .30 Workers Compensation	1,171	1,130	1,740	970	1,200	70	6.2%
Personnel Services and Benefits	52,173	43,750	68,750	36,500	36,700	(7,050)	-16.1%
Supplies							
510 .03 Safety Program Supplies	2,427	-	-	-	-	-	NA
520 .00 Postage and Freight	-	-	185	185	-	-	NA
Supplies	2,427	-	185	185	-	-	NA
Contract/Purchased Services							
600 .03 Training and Education	-	-	6,790	6,790	-	-	NA
605 .01 Ads and Public Announcements	393	-	-	-	-	-	NA
635 .04 Software & Equip. Maintenance Services	6,721	-	-	-	-	-	NA
Contract/Purchased Services	7,114	-	6,790	6,790	-	-	NA
Minor Capital Outlay							
790 .25 Machinery & Equipment	-	-	-	-	10,000	10,000	NA
790 .35 Minor Capital Outlay	8,279	-	-	-	-	-	NA
Minor Capital Outlay	8,279	-	-	-	10,000	10,000	NA
Total Expenditures by Type	69,993	43,750	75,725	43,475	46,700	2,950	6.7%

2024 Expenditures by Type



■ Personnel Services and Benefits

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Fire

Grants Program 1210-192

Grant Program		2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
			Adopted	Amended	Estimate		Incr(Decr)	%
Federal	EMPG - GY21							
	Grant	8,480	-	-	-	-	-	NA
	Local Match-General Fund	8,480	-	-	-	-	-	NA
Federal	EMPG - GY22							
	Grant	15,469	21,875	21,875	11,600	-	(21,875)	-100.0%
	Local Match-General Fund	15,469	21,875	21,875	11,600	-	(21,875)	-100.0%
Federal	EMPG - GY23							
	Grant	-	-	12,500	6,650	18,350	18,350	NA
	Local Match-General Fund	-	-	12,500	6,650	18,350	18,350	NA
Federal	SAFER							
	Grant	7,097	-	6,975	6,975	-	-	0.0%
State	Technology Sponsorship							
	Grant	15,000	-	-	-	-	-	NA
State	Hazmat							
	Grant	-	-	-	-	10,000	10,000	NA
Total Funding by Grant Program		69,993	43,750	75,725	43,475	46,700	2,950	6.7%

Summary of Funding Source		2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
			Adopted	Amended	Estimate		Incr(Decr)	%
General Fund								
	Federal Grant	31,045	21,875	41,350	25,225	18,350	(3,525)	-16.1%
	State Grant	15,000	-	-	-	10,000	10,000	NA
	Local Match	23,948	21,875	34,375	18,250	18,350	(3,525)	-16.1%
Total Funding		69,993	43,750	75,725	43,475	46,700	2,950	6.7%

NARRATIVE

500.01 Regular Salaries: \$28,316 – This account provides expenditures for compensation paid to all regular salaried and hourly employees of the department.

505.00 Payroll Taxes: \$2,166 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$6,371 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health and Life Insurance: \$5,767 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers Compensation: \$1,130 – This account provides expenditures for employer contributions to workers compensation.

CITY OF KETCHIKAN

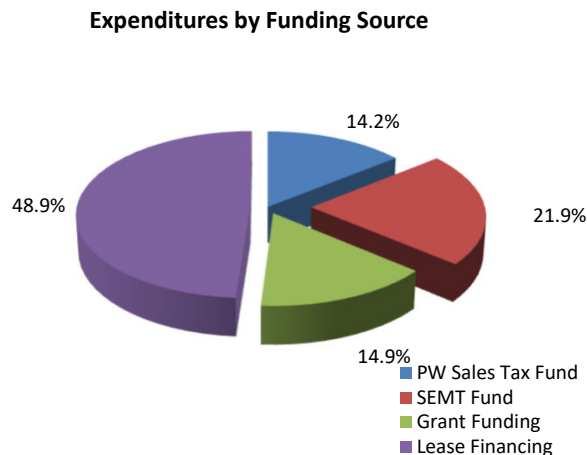
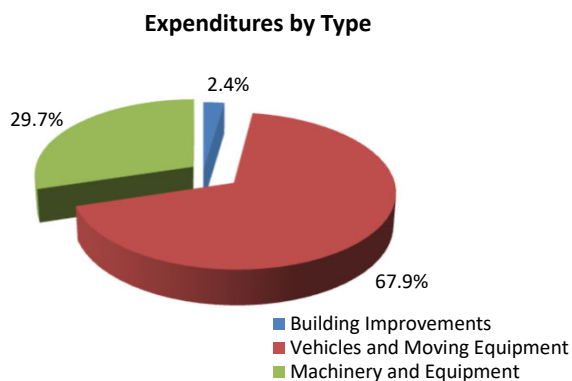
2024 Operating and Capital Budget

Fire

Capital Budget

Major Capital Outlay	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
710.00 Improvements to Land	102,126	95,000	205,578	205,578	100,000	5,000	5.3%
720.00 Vehicles and Moving Equipment	374,282	1,190,000	1,276,512	1,276,512	2,873,450	1,683,450	141.5%
725.00 Machinery and Equipment	390,750	563,200	562,622	438,640	1,256,750	693,550	123.1%
Total Major Capital Outlay	867,158	1,848,200	2,044,712	1,920,730	4,230,200	2,382,000	128.9%

Capital Improvement Projects		Funding Sources				
Project #	Project	PW Sales	SEMT Fund	Grant	Lease	Total
		Tax Fund		Funding	Financing	
705.00 Building Improvements						
	Station 2 Repairs	100,000	-	-	-	100,000
	Total Building Improvements	100,000	-	-	-	100,000
720.00 Vehicles and Moving Equipment						
	Replace Engine 3	12,200	-	-	1,220,000	1,232,200
	Replace Fire Boat	8,500	-	-	850,000	858,500
	Refurbish Ambulance - Cycle 2 - 52-764	-	530,250	-	-	530,250
	MIH Vehicle		2,500	250,000	-	252,500
	Total Vehicles and Moving Equipment	20,700	532,750	250,000	2,070,000	2,873,450
725.00 Machinery and Equipment						
	Rescue Equipment		10,000	190,000	-	200,000
	Workout Equipment		10,000	190,000	-	200,000
	E 911 Dispatch Upgrade	481,750	200,000	-	-	681,750
	Critical Care and EMS Equipment	-	175,000	-	-	175,000
	Total Machinery and Equipment	481,750	395,000	380,000	-	1,256,750
	Total Capital Budget	602,450	927,750	630,000	2,070,000	4,230,200



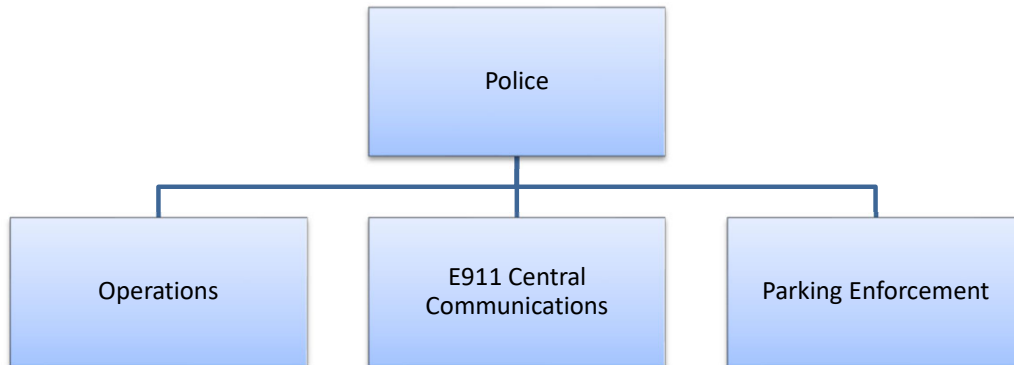
CITY OF KETCHIKAN

2024 Operating and Capital Budget

Police

Summary

It is the mission of the Ketchikan Police Department, together with all the residents of the City, to make the community a safe place within which to live and work.



The Police Department is comprised of three operating divisions and oversees a Grant Program and a Capital Improvement Program.

DEPARTMENT EXECUTIVE SUMMARY

Divisions/Cost Center/Programs	2022	2023 Budget			2024	Adopted 2023/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Operations	4,163,563	5,140,481	5,145,981	5,054,030	6,097,957	957,476	18.6%
E911 Central Communications	1,260,536	1,311,923	1,311,923	1,307,152	1,448,910	136,987	10.4%
Parking Enforcement	106,486	134,928	134,928	133,690	150,942	16,014	11.9%
Grants	-	331,602	331,602	-	331,602	-	0.0%
Forfeitures-Seizures	17,849	-	-	-	-	-	NA
Capital Improvement Program	147,711	610,830	724,295	724,295	1,957,450	1,346,620	220.5%
Total	5,696,145	7,529,764	7,648,729	7,219,167	9,986,861	2,457,097	32.6%

Expenditures by Category	2022	2023 Budget			2024	Adopted 2023/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	4,820,794	5,599,182	5,586,482	5,491,462	6,557,719	958,537	17.1%
Supplies	169,635	205,026	205,726	199,190	226,106	21,080	10.3%
Contract/Purchased Services	358,597	881,646	887,146	556,580	921,726	40,080	4.5%
Minor Capital Outlay	44,603	59,750	59,750	59,750	81,350	21,600	36.2%
Interdepartmental Charges	154,805	173,330	185,330	187,890	242,510	69,180	39.9%
Major Capital Outlay	147,711	610,830	724,295	724,295	1,957,450	1,346,620	220.5%
Total	5,696,145	7,529,764	7,648,729	7,219,167	9,986,861	2,457,097	32.6%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Police

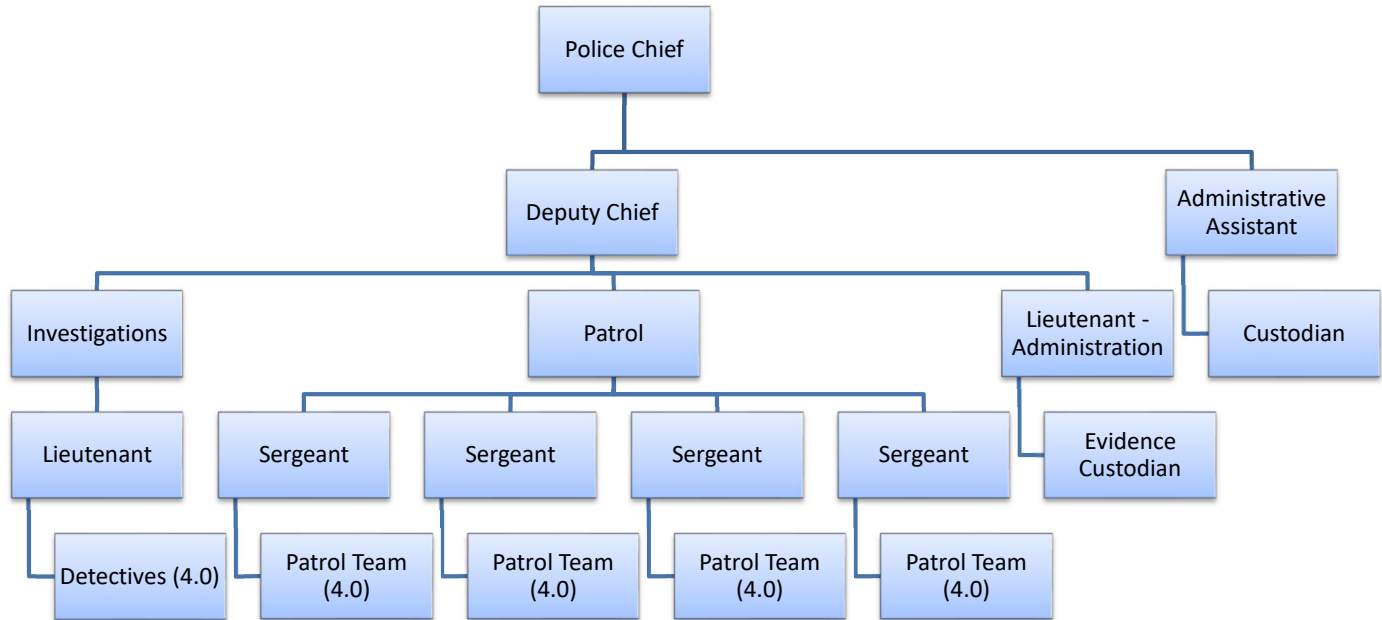
Summary

Funding Source	2022 Actual	2023 Budget			2024 Budget	Adopted 2023/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
General Fund							
Tax Support	2,812,104	3,006,976	3,012,476	2,699,573	2,937,286	(69,690)	-2.3%
Public Safety Sales Tax	1,916,317	2,798,057	2,798,057	3,015,866	4,052,515	1,254,458	44.8%
Charges for Services	479,768	460,000	460,000	517,134	470,000	10,000	2.2%
Fines and Forfeitures	79,597	79,500	79,500	75,500	75,500	(4,000)	-5.0%
Federal and State Grants	-	331,602	331,602	-	331,602	-	0.0%
US Marshal Fund	101,002	-	-	-	-	-	0.0%
Public Works Sales Tax	64,558	610,830	724,295	724,295	1,957,450	1,346,620	220.5%
Marijuana Sales Tax	200,000	200,000	200,000	144,000	-	(200,000)	-100.0%
CPV Special Revenue	42,799	42,799	42,799	42,799	162,508	119,709	279.7%
Total	5,696,145	7,529,764	7,648,729	7,219,167	9,986,861	2,457,097	32.6%

Full-time Equivalent Personnel	2022 Actual	2023 Budget		2024		Adopted 2023/2024	
		Adopted	Amended	Budget	Salary	Incr(Decr)	%
Operations	27.35	28.25	28.25	30.35	3,010,017	2.10	7.4%
E911 Central Communications	10.20	9.30	9.30	9.20	634,840	(0.10)	-1.1%
Parking Enforcement	1.00	1.00	1.00	1.00	55,292	-	0.0%
Total	38.55	38.55	38.55	40.55	3,700,149	2.00	5.2%

MISSION STATEMENT

To protect and serve the City of Ketchikan and its citizens by providing progressive public safety services.



GOALS FOR 2024

- Interview and move one officer from Patrol to the Detective Division.
- Recruit and hire the remaining Officer and Dispatcher vacancies.
- Train and implement a Crisis Negotiation Team comprised of dispatchers and officers.
- Complete the construction of the outdoor firearm range and implement its use.
- Establish a training program for the Reserve Officers and recruit volunteers.
- Re-establish monthly Ketch-up community meetings.

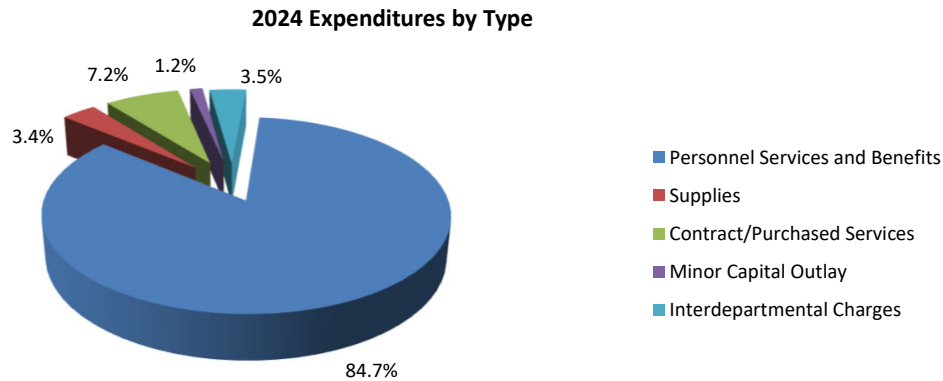
ACCOMPLISHMENTS FOR 2023

- Purchase and utilize Trimble Total Station for scene documentation for a variety of incidents.
- Trained newer officers to transition into instructor positions that are currently held by employees ready to retire.
- Established a joint arson investigation team with the Fire Department.
- Purchased and train a K-9 Officer; provide training to staff that will work with the K-9 Officer.
- Restructured the homicide team and provide specialized training to team members.
- Continue with current community engagement and develop additional ways to interact and be active in the community.
- Established and implemented Reserve Officer Program.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Police

Operations Division 1220-110

DIVISION SUMMARY							
Expenditures by Category	2022	2023 Budget			2024	Adopted 2023/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	3,634,837	4,361,151	4,349,151	4,253,570	5,165,967	804,816	18.5%
Supplies	149,182	184,920	184,920	184,920	204,400	19,480	10.5%
Contract/Purchased Services	231,140	397,820	403,320	397,820	437,900	40,080	10.1%
Minor Capital Outlay	16,342	52,750	52,750	52,750	74,350	21,600	40.9%
Interdepartmental Charges-Public Safety	-	-	-	-	-	-	0.0%
Interdepartmental Charges	132,062	143,840	155,840	164,970	215,340	71,500	49.7%
Total Expenditures	4,163,563	5,140,481	5,145,981	5,054,030	6,097,957	957,476	18.6%
Funding Source	2022	2023 Budget			2024	Adopted 2023/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund							
Tax Support	2,812,104	3,006,976	3,012,476	2,699,573	2,937,286	(69,690)	-2.3%
Public Safety Sales Tax	1,124,572	1,901,130	1,901,130	2,182,019	3,038,694	1,137,564	59.8%
Fines and Forfeitures	7,012	12,500	12,500	5,500	5,500	(7,000)	-56.0%
Marijuana Sales Tax	189,060	189,060	189,060	136,123	-	(189,060)	-100.0%
CPV Special Revenue	30,815	30,815	30,815	30,815	116,477	85,662	278.0%
Total Funding	4,163,563	5,140,481	5,145,981	5,054,030	6,097,957	957,476	18.6%
Full-time Equivalent Personnel	2022	2023 Budget		2024		Adopted 2023/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Police Chief	0.90	0.90	0.90	0.90	135,646	-	0.0%
Deputy Chief	0.95	0.95	0.95	0.95	131,102	-	0.0%
Lieutenant	1.00	2.00	2.00	2.00	246,066	-	0.0%
Sergeant	5.00	4.00	4.00	4.00	473,727	-	0.0%
Police Officer	15.25	14.25	14.25	16.25	1,465,155	2.00	14.0%
Detective/Investigations	3.00	4.00	4.00	4.00	425,955	-	0.0%
Administrative Assistant	0.95	0.95	0.95	0.95	55,674	-	0.0%
Evidence Custodian	-	0.90	0.90	1.00	62,796	0.10	11.1%
Custodian	0.30	0.30	0.30	0.30	13,896	-	0.0%
Total	27.35	28.25	28.25	30.35	3,010,017	2.10	7.4%



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits increased by \$804,816, or by 18.5%, due to the addition of two officers, annual employee step increases, a 4.0% cost of living adjustment for represented Public Safety Employee Association employees that will become effective July 1, 2024, a 4.0% cost of living adjustments for non-represented employees that will become effective January 1, 2024, and projected increases in payroll taxes, pension, health insurance, workers compensation and other benefit costs.
- Operating Supplies (Account No. 510.02) increased by \$7,000, or by 25.0%, due to the anticipated cost of operating supplies.
- Telecommunications (Account No. 650.01) increased by \$5,000, or by 9.1%, due to increased rates and anticipated costs.
- Interdepartmental-Insurance (Account No. 825.01) increased by \$9,500, or by 9.2%, due to an increase in insurance premiums and new vehicle coverage.
- Interdepartmental-Garage (Account No. 850.01) increased by \$62,000, or by 151.2%, due to the increase in garage fees for older vehicles.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Police

Operations Division 1220-110

DIVISION OPERATING BUDGET DETAIL							
Operating Expenditures	2022		2023 Budget			2024	Adopted 2023/2024
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits							
500 .01 Regular Salaries and Wages	2,107,919	2,500,261	2,488,261	2,466,620	3,010,017	509,756	20.4%
500 .05 Longevity Pay	-	-	-	19,525	20,475	20,475	new
501 .01 Overtime Wages	164,946	190,000	190,000	178,930	190,000	-	0.0%
505 .00 Payroll Taxes	177,276	205,810	205,810	202,325	246,380	40,570	19.7%
506 .00 Pension	516,025	602,410	602,410	587,140	720,413	118,003	19.6%
507 .00 Health and Life Insurance	484,056	620,070	620,020	557,980	679,006	58,936	9.5%
507 .30 Workers Compensation	69,748	88,050	88,100	88,100	103,826	15,776	17.9%
508 .00 Other Benefits	25,695	85,950	85,950	85,950	117,250	31,300	36.4%
509 .01 Allowances-Police Uniforms	49,855	47,000	47,000	47,000	57,000	10,000	21.3%
509 .07 Allowances-Moving Expense	39,317	20,000	20,000	20,000	20,000	-	0.0%
509 .08 Allowances-Medical Expenses	-	1,600	1,600	-	1,600	-	0.0%
Personnel Services and Benefits	3,634,837	4,361,151	4,349,151	4,253,570	5,165,967	804,816	18.5%
Supplies							
510 .01 Office Supplies	5,873	7,200	7,200	7,200	7,500	300	4.2%
510 .02 Operating Supplies	31,203	28,000	28,000	28,000	35,000	7,000	25.0%
510 .03 Safety Program Supplies	2,618	7,000	7,000	7,000	10,400	3,400	48.6%
510 .04 Janitorial Supplies	3,319	2,900	2,900	2,900	3,100	200	6.9%
515 .02 Building & Grounds Maint Materials	13,730	12,000	12,000	12,000	15,000	3,000	25.0%
515 .04 Machinery & Equip Maint Materials	1,125	1,000	1,000	1,000	1,000	-	0.0%
520 .02 Postage	4,289	4,220	4,220	4,220	4,500	280	6.6%
525 .03 Heating Fuel	32,429	56,000	56,000	56,000	56,000	-	0.0%
525 .04 Vehicle Motor Fuel & Lubricants	46,088	63,000	63,000	63,000	66,200	3,200	5.1%
535 .04 Uniforms/Badges/Clothing	8,508	3,600	3,600	3,600	5,700	2,100	58.3%
Supplies	149,182	184,920	184,920	184,920	204,400	19,480	10.5%
Contract/Purchased Services							
600 .01 Travel-Business	-	1,000	1,000	1,000	1,000	-	0.0%
600 .02 Travel-Training	25,238	50,000	50,000	50,000	80,000	30,000	60.0%
600 .03 Training and Education	25,840	52,800	58,300	52,800	52,800	-	0.0%
605 .01 Ads and Public Announcements	2,392	2,500	2,500	2,500	2,500	-	0.0%
610 .01 Community Promotion	8,778	5,000	5,000	5,000	5,000	-	0.0%
615 .02 Assn. Membership Dues & Fees	3,740	4,500	4,500	4,500	4,500	-	0.0%
620 .02 Towing of Impounded Property	1,581	2,000	2,000	2,000	3,000	1,000	50.0%
630 .02 Vehicle Licenses	90	500	500	500	500	-	0.0%
630 .03 Bank & Merchant Fees	1,520	1,300	1,300	1,300	1,300	-	0.0%
635 .01 Government Contractual Services	3,784	27,000	27,000	27,000	27,000	-	0.0%
635 .04 Software & Equip Maint Services	30,055	36,000	36,000	36,000	37,000	1,000	2.8%
635 .06 Building & Grounds Maint Services	2,640	5,000	5,000	5,000	5,000	-	0.0%
635 .07 Machinery & Equipment Maintenance Ser	3,888	7,000	7,000	7,000	7,000	-	0.0%
635 .10 Investigation Services	7,745	12,000	12,000	12,000	15,000	3,000	25.0%
635 14 Other Contractual services	-	50,000	50,000	50,000	50,000	-	0.0%
640 .05 Medical Services	7,667	24,000	24,000	24,000	24,000	-	0.0%
650 .01 Telecommunications	50,613	55,000	55,000	55,000	60,000	5,000	9.1%
650 .02 Electric, Water, Sewer & Solid Waste	55,569	62,220	62,220	62,220	62,300	80	0.1%
Contract/Purchased Services	231,140	397,820	403,320	397,820	437,900	40,080	10.1%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Police

Operations Division 1220-110

Operating Expenditures	2022	2023 Budget			2024	Adopted 2023/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Minor Capital Outlay							
790 .15 Furniture and Fixtures	-	3,000	3,000	3,000	3,000	-	0.0%
790 .25 Machinery and Equipment	11,605	12,250	12,250	12,250	24,250	12,000	98.0%
790 .26 Computers, Printers & Copiers	4,737	37,500	37,500	37,500	47,100	9,600	25.6%
Minor Capital Outlay	16,342	52,750	52,750	52,750	74,350	21,600	40.9%
Interdepartmental Charges							
825 .01 Interdepartmental-Insurance	85,155	102,840	102,840	91,970	112,340	9,500	9.2%
850 .01 Interdepartmental-Garage	46,907	41,000	53,000	73,000	103,000	62,000	151.2%
Interdepartmental Charges	132,062	143,840	155,840	164,970	215,340	71,500	49.7%
Total Expenditures by Type	4,163,563	5,140,481	5,145,981	5,054,030	6,097,957	957,476	18.6%

NARRATIVE

500.01 Regular Salaries and Wages: \$3,010,017 – This account provides expenditures for compensation paid to all regular salaried and hourly employees for personnel services.

500.05 Longevity Pay: \$20,475 – Employees may be awarded a bonus upon their anniversary to recognize employees who have remained with the City and KPU for at least 15 years.

501.01 Overtime Wages: \$190,000 - This account provides expenditures for compensation paid to all regular and temporary hourly employees for hours worked in excess of a regular working cycle.

505.00 Payroll Taxes: \$246,380 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$720,413 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health and Life Insurance: \$679,006 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers Compensation: \$103,826 – This account provides expenditures for employer contributions to workers compensation.

508.00 Other Benefits: \$117,250 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

509.01 Allowances – Police Uniforms: \$57,000 – This account provides expenditures for employer provided uniform allowances paid directly to police officers pursuant to collective bargaining agreements or the City Personnel Rules.

509.07 Allowances - Moving Expense: \$20,000 - This account provides expenditures for direct payments or reimbursements to employees for expenditures incurred to relocate to Ketchikan.

509.08 Allowances- Medical Expenses: \$1,600 - This account provides expenditures for employee medical exams paid directly to employees. These benefits are taxable to the employees.

510.01 Office Supplies: \$7,500- This account provides expenditures for paper, pens, pencils, note pads, file folders, scotch tape, toner, ink cartridges, photocopy charges, small desk accessories and minor office equipment such as staplers and tape dispensers.

510.02 Operating Supplies: \$35,000 - This account provides expenditures for supplies that are normally not of a maintenance nature and are required to support department operations. Included are supplies such as CDs, DVDs, batteries, narcotic test kits, training materials, crime scene investigation materials, taser cartridges, pepper spray, ammunition, targets and armor supplies.

510.03 Safety Program Supplies: \$10,400- This account provides expenditures for supplies for the department safety program. Included are safety information brochures, safety training audio and video programs, soft body armors, ballistic vests, safety equipment, OSHA required medical exams, specialized hazardous materials handling and disposal information, specialized protective safety clothing and traffic control accessories.

510.04 Janitorial Supplies: \$3,100 – This account provides expenditures for cleaning and sanitation supplies used by the in-house janitor.

515.02 Building and Grounds Maintenance Materials: \$15,000 – This account provides expenditures for materials required to repair and maintain the building and the upkeep of the grounds at the Police Station.

515.04 Machinery and Equipment Maintenance Materials: \$1,000 – This account provides expenditures for the materials required to repair and maintain machinery and equipment owned or leased and operated by the department. Included are office equipment, operating equipment, computer networks and computers.

520.02 Postage: \$4,500- This account provides expenditures for postal related services such as postage, express delivery and mailing materials.

525.03 Heating Fuel: \$56,000 - This account provides expenditures for heating fuel for the Police Department.

525.04 Vehicle Motor Fuel and Lubricants: \$66,200 - This account provides expenditures for gasoline and lubricants used for the operation of Police vehicles.

535.04 Uniforms/Badges/Clothing: \$5,700 - This account provides expenditures for direct purchases of, or reimbursements to, employees for work related clothing required by department policies. Included are badges, collar insignia, patches and department awards.

600.01 Travel-Business: \$1,000 – This account provides expenditures for transportation, lodging, meals, per diems and other incidental expenses associated with travel for department business.

600.02 Travel-Training: \$80,000- This account provides expenditures for transportation, lodging, meals, per diems and other incidental expenses associated with travel for training.

600.03 Training and Education: \$52,800 – This account provides expenditures for registration fees, training fees, training materials, tuition reimbursements and other incidental expenses associated with training and educating employees; and on-premises training programs provided by staff or third-parties. Tuition for new officers to attend the Public Safety Training Academy is also paid with this account as needed.

605.01 Ads and Public Announcements: \$2,500 - This account provides expenditures for advertising and announcements in publications, newspapers, trade journals, Internet or broadcasts over radio and television. Included are legal notices, public service announcements, community issues and recruiting.

610.01 Community Promotion: \$5,000 – This account provides expenditures for the promotion of community activities and programs. Included activities are Shop with a Cop, Coffee with a Cop, Citizens Academy, Health Fair and Halloween Safety.

615.02 Assn. Membership Dues and Fees: \$4,500 – This account provides expenditures for memberships in professional and trade associations such as the FBI National Academy Associates, Alaska Association of Chiefs of Police, International Association of Chiefs of Police and others.

620.02 Towing of Impounded Property: \$3,000 – This account provides expenditures for towing and/or storing of impounded vehicles.

630.02 Vehicle Licenses: \$500 – This account provides expenditures for licensing department vehicles for operations on public highways.

630.03 Bank and Merchant Fees: \$1,300 - This account provides expenditures for monthly merchant fees for use of credit and debit cards associated with payment of parking tickets and fines.

635.01 Government Contractual Services: \$27,000 - This account provides expenditures for services provided by federal, state and local governments. Included are prisoner charges and fees paid for services provided by federal, state and local governments.

635.04 Software and Equipment Maintenance Services: \$37,000 - This account provides expenditures for maintenance agreements to support licensed software systems and other technology based systems that include both software and hardware components. The agreements in place for the division include support and updates for the digital evidence management system, Cellebrite Universal Forensic Electronic Device (UFED) and AXON body-worn cameras.

635.06 Building and Grounds Maintenance Services: \$5,000 - This account provides expenditures for services required to repair and maintain the building and the upkeep of the grounds at the Police Station.

635.07 Machinery and Equipment Maintenance Services: \$7,000- This account provides expenditures for the contractual services required to repair and maintain office equipment, machinery and other operating equipment owned or leased by the department. This account includes contract labor and materials required to provide the service. It also includes maintenance service agreements.

635.10 Investigation Services: \$15,000 - This account provides expenditures for major criminal investigations, undercover operations and other types of investigation and inspection services.

635.14 Other Contractual services: \$50,000 - This account provides expenditures for the cost of contracting third party to apply for and obtain funds for the department.

640.05 Medical Services: \$24,000 – This account provides expenditures for the costs of medical examinations for individuals held in protective custody, medical screenings for arrestees and DUI blood draws. This account also provides for costs associated with Sexual Assault Response (SAR) kits, which are occasionally paid for by the State of Alaska.

650.01 Telecommunications: \$60,000 - This account provides expenditures for telecommunication services. Included are charges for wired and wireless telecommunications services, cell phones, Internet, long distance and toll-free numbers.

650.02 Electric, Water, Sewer & Solid Waste: \$62,300 - This account provides expenditures for electric, water, sewer and solid waste utility services.

790.15 Furniture and Fixtures: \$3,000 - This account provides for the acquisition of furniture and fixtures for the Police Station.

790.25 Machinery and Equipment: \$24,250 - This account provides expenditures for the acquisition of replacement X2 Tasers, body-worn cameras.

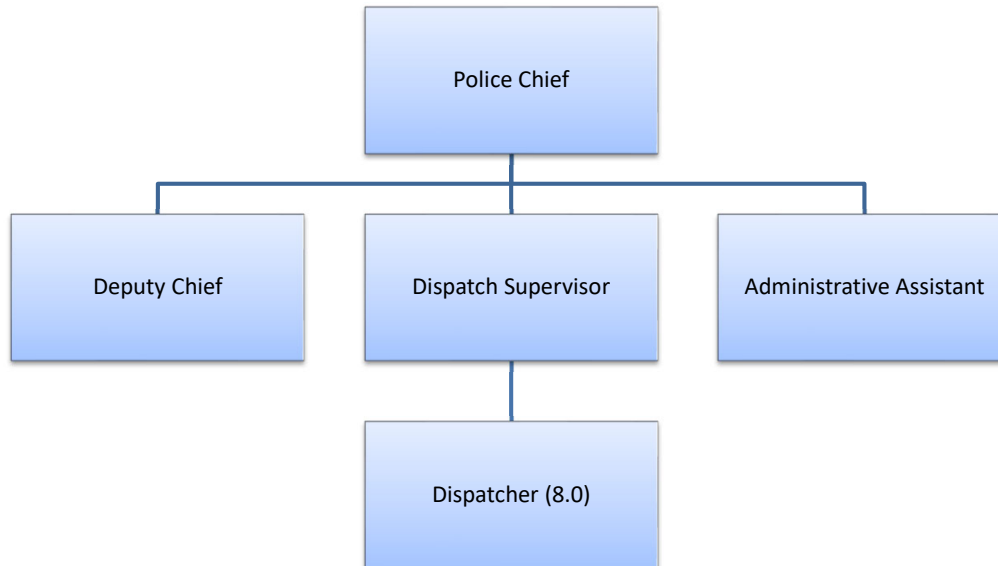
790.26 Computers, Printers and Copiers: \$47,100 - This account provides expenditures for the replacement of 5 workstations, 6 monitors, 4 laptops, 2 printers and 4 UPC back up batteries per the replacement schedule developed by the Information Technology Department.

825.01 Interdepartmental Charges – Insurance: \$112,340 - This account provides expenditures for risk management services and claims.

850.01 Interdepartmental Charges – Garage: \$103,000 – This account provides expenditures for fleet maintenance services provided by the Public Works Department – Garage Division.

MISSION STATEMENT

It is the mission of the E-911 Central Communications Division to maintain 24-hour emergency dispatch services for the community in order to provide for expedited and professional responses from Police, Fire and EMS.



GOALS FOR 2024

- Continue to provide excellent service to the citizens of Ketchikan.
- Hire and train new employees.
- Create and implement a call review program to ensure best practices are being utilized.
- Implement Mobile Computer Automated Dispatch (MCAD) for police and fire island wide.
- Involve Dispatch in the Critical Incident Stress Management (CISM) area team. Train Dispatcher in CISM.

ACCOMPLISHMENTS FOR 2023

- Provided excellent service to the citizens of Ketchikan.
- Maintained required training hours for Emergency Medical Dispatch certifications.
- Hired and trained a new Public Safety Dispatcher.
- Answered approximately 43,500 calls in 2023. (As of September 6, 2023 29,015 calls have been answered)
- Trained two dispatchers as Field Training Officers.

DIVISION SUMMARY

Expenditures by Category	2022	2023 Budget			2024	Adopted 2023/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	1,094,839	1,131,883	1,131,883	1,133,172	1,271,030	139,147	12.3%
Supplies	5,080	6,200	6,200	6,200	6,200	-	0.0%
Contract/Purchased Services	112,252	142,500	142,500	142,500	142,500	-	0.0%
Minor Capital Outlay	28,261	7,000	7,000	7,000	7,000	-	0.0%
Interdepartmental Charges	20,104	24,340	24,340	18,280	22,180	(2,160)	-8.9%
Total Expenditures	1,260,536	1,311,923	1,311,923	1,307,152	1,448,910	136,987	10.4%

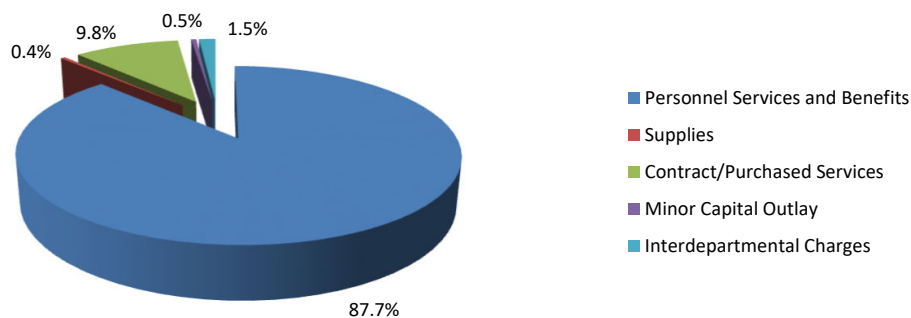
CITY OF KETCHIKAN
2024 Operating and Capital Budget
Police

E911 Central Communications Division 1220-220

Funding Source	2022 Actual	2023 Budget			2024 Budget	Adopted 2023/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
General Fund							
Tax Support	757,844	828,999	828,999	770,157	932,879	103,880	12.5%
Charges for Services - Borough	79,255	70,000	70,000	87,134	80,000	10,000	14.3%
Charges for Services - E911	400,513	390,000	390,000	430,000	390,000	-	0.0%
Marijuana Sales Tax	10,940	10,940	10,940	7,877	-	(10,940)	-100.0%
CPV Special Revenue	11,984	11,984	11,984	11,984	46,031	34,047	284.1%
Total Funding	1,260,536	1,311,923	1,311,923	1,307,152	1,448,910	136,987	10.4%

Full-time Equivalent Personnel	2022 Actual	2023 Budget		2024		Adopted 2023/2024	
		Adopted	Amended	Budget	Salary	Incr(Decr)	%
Police Chief	0.10	0.10	0.10	0.10	14,872	-	0.0%
Deputy Chief	0.05	0.05	0.05	0.05	6,805	-	0.0%
Administrative Assistant	0.05	0.05	0.05	0.05	2,930	-	0.0%
Dispatch Supervisor	1.00	1.00	1.00	1.00	83,735	-	0.0%
Dispatcher	9.00	8.00	8.00	8.00	526,498	-	0.0%
Evidence Custodian	-	0.10	0.10	-	-	(0.10)	0.0%
Total	10.20	9.30	9.30	9.20	634,840	(0.10)	-1.1%

2024 Expenditures by Type



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits increased by \$139,147 or by 12.3%, due to annual employee step increases, a 4.0% cost of living adjustment for represented Public Safety Employee Association employees that will become effective July 1, 2024, a 4.0% cost of living adjustments for non-represented employees that will become effective January 1, 2024, and projected increases in payroll taxes, pension, health insurance, and workers compensation.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Police

E911 Central Communications Division 1220-220

DIVISION OPERATING BUDGET DETAIL							
Operating Expenditures	2022	2023 Budget			2024	Adopted 2023/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits							
500 .01 Regular Salaries and Wages	549,885	531,718	594,978	594,970	634,840	103,122	19.4%
500 .05 Longevity Pay	-	-	-	1,600	1,700	1,700	new
501 .01 Overtime Wages	117,379	140,000	104,830	104,050	140,000	-	0.0%
502 .01 Temporary Wages	15,867	40,000	25,030	25,030	40,000	-	0.0%
505 .00 Payroll Taxes	52,044	54,460	54,880	55,002	62,470	8,010	14.7%
506 .00 Pension	152,022	151,150	154,800	155,155	174,715	23,565	15.6%
507 .00 Health and Life Insurance	182,845	187,400	169,580	169,580	190,390	2,990	1.6%
507 .30 Workers Compensation	4,623	5,140	5,770	5,770	5,390	250	4.9%
508 .00 Other Benefits	11,329	14,790	14,790	14,790	14,300	(490)	-3.3%
509 .01 Allowances-Police Uniforms	295	225	225	225	225	-	0.0%
509 .02 Allowances-Dispatch Uniforms	8,550	7,000	7,000	7,000	7,000	-	0.0%
Personnel Services and Benefits	1,094,839	1,131,883	1,131,883	1,133,172	1,271,030	139,147	12.3%
Supplies							
510 .01 Office Supplies	-	1,000	1,000	1,000	1,000	-	0.0%
510 .02 Operating Supplies	5,080	4,700	4,700	4,700	4,700	-	0.0%
535 .04 Uniforms/Badges/Clothing	-	500	500	500	500	-	0.0%
Supplies	5,080	6,200	6,200	6,200	6,200	-	0.0%
Contract/Purchased Services							
600 .02 Travel-Training	-	7,000	7,000	7,000	7,000	-	0.0%
600 .03 Training and Education	2,955	7,000	7,000	7,000	7,000	-	0.0%
605 .01 Ads and Public Announcements	358	500	500	500	500	-	0.0%
630 .05 Software Licenses	40	4,000	4,000	4,000	4,000	-	0.0%
635 .04 Software & Equip Maint Services	107,870	115,000	115,000	115,000	115,000	-	0.0%
635 .07 Machinery & Equip Maint Services	487	3,000	3,000	3,000	3,000	-	0.0%
635 .11 Subscription Services	-	1,500	1,500	1,500	1,500	-	0.0%
650 .01 Telecommunications	542	4,500	4,500	4,500	4,500	-	0.0%
Contract/Purchased Services	112,252	142,500	142,500	142,500	142,500	-	0.0%
Minor Capital Outlay							
790 .15 Furniture and Fixtures	5,095	2,500	2,500	2,500	2,500	-	0.0%
790 .25 Machinery & Equipment	23,166	2,500	2,500	2,500	2,500	-	0.0%
790 .35 Software	-	2,000	2,000	2,000	2,000	-	0.0%
Minor Capital Outlay	28,261	7,000	7,000	7,000	7,000	-	0.0%
Interdepartmental Charges							
825 .01 Interdepartmental Charges-Insurance	20,104	24,340	24,340	18,280	22,180	(2,160)	-8.9%
Interdepartmental Charges	20,104	24,340	24,340	18,280	22,180	(2,160)	-8.9%
Total Expenditures by Type	1,260,536	1,311,923	1,311,923	1,307,152	1,448,910	136,987	10.4%

NARRATIVE

500.01 Regular Salaries and Wages: \$634,840 – This account provides expenditures for compensation paid to all regular salaried and hourly employees for personnel services.

500.05 Longevity Pay: \$1,700 – Employees may be awarded a bonus upon their anniversary to recognize employees who have remained with the City and KPU for at least 15 years.

501.01 Overtime Wages: \$140,000 - This account provides expenditures for compensation paid to all regular and temporary hourly employees for hours worked in excess of a regular working cycle.

502.01 Temporary Wages: \$40,000 - This account provides expenditures for compensation paid to hourly employees for temporary personnel services.

505.00 Payroll Taxes: \$62,470 - This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$174,715 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health and Life Insurance: \$190,390 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers Compensation: \$5,390 – This account provides expenditures for employer contributions to workers compensation.

508.00 Other Benefits: \$14,300 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

509.01 Allowances - Police Uniforms: \$225 - This account provides expenditures for employer provided uniform allowances paid directly to police officers pursuant to collective bargaining agreements or the Personnel Rules.

509.02 Allowances – Dispatch Uniforms: \$7,000 - This account provides expenditures for employer provided uniform allowances paid directly to police dispatchers pursuant to collective bargaining agreements or the Personnel Rules.

510.01 Office Supplies: \$1,000- This account provides expenditures for paper, pens, pencils, note pads, file folders, scotch tape, toner, ink cartridges, photocopy charges, small desk accessories and minor office equipment such as staplers and tape dispensers.

510.02 Operating Supplies: \$4,700 - This account provides expenditures for supplies that are normally not of a maintenance nature and are required to support department operations. Included are supplies such as communications wireless bases and headsets, batteries, employee awards and recognition pins, brochures, medical supplies, and general materials for classes and public programs.

535.04 Allowances-Uniforms/Badges/Clothing: \$500 - This account provides expenditures for direct purchases of or reimbursements to employees for work related clothing required by department policies. Included are work clothes, collar insignia, patches, badges, name plates, boots, shoes and branded logo wear.

600.02 Travel-Training: \$7,000 - This account provides expenditures for transportation, lodging, meals, per diems and other incidental expenses associated with travel for training.

600.03 Training and Education: \$7,000 – This account provides expenditures for registration fees, training fees, training materials, tuition reimbursements and other incidental expenses associated with training and educating employees; and on-premises training programs provided by staff or third-parties.

605.01 Ads and Public Announcements: \$500 - This account provides expenditures for advertising and announcements in publications, newspapers, trade journals, Internet or broadcasts over radio and television. Included are legal notices, public service announcements, community issues, recruiting, requests for proposals and contracts.

630.05 Software Licenses: \$4,000 – This account provides expenditures for acquiring licenses for the right to use proprietary software such as Adobe and scheduling software for the Department.

635.04 Software and Equipment Maintenance Services: \$115,000 - This account provides expenditures for maintenance agreements to support licensed software systems and other technology based systems that include both software and hardware components. The agreements in place for the division include support and updates for the computer-aided dispatch system, records management system, recording system interface for the dispatch consoles and remote monitoring, dispatch consoles and the APSIN criminal justice information system for Alaska.

635.07 Machinery and Equipment Maintenance Services: \$3,000 - This account provides expenditures for the contractual services required to repair and maintain office equipment and operating equipment. It also includes maintenance service agreements.

635.11 Subscription Services: \$1,500 - This account provides expenditures for subscriptions for access to telephonic and web based services. Included are Alaska Public Safety Information System, Department of Motor Vehicles Photo Site, on-line reference databases, Statewide Gateway for APSIN, NCIC and Statewide Library Electronic Doorway.

650.01 Telecommunications: \$4,500 - This account provides expenditures for telecommunication services. Included are charges for wired and wireless telecommunications services, Internet and long distance.

790.15 Furniture and Fixtures: \$2,500 - This account provides expenditures for acquisition of furniture and fixtures. Included are desks, chairs, tables, workstations, file cabinets, storage cabinets and building fixtures.

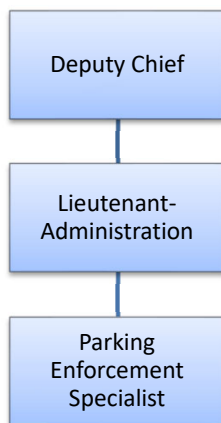
790.25 Machinery and Equipment: \$2,500 - This account provides for the replacement of minor machinery and equipment, such as wireless base stations for E911 Central Communications and department owned wireless headsets.

790.35 Software: \$2,000 - This account provides expenditures for acquisition of software systems and upgrades not covered by maintenance agreements.

825.01 Interdepartmental Charges – Insurance: \$22,180- This account provides expenditures for risk management services and claims.

MISSION STATEMENT

The mission of the Parking Enforcement Division is to provide parking enforcement in the City Center District as well as all other areas within City jurisdiction in a fair and equitable manner and in accordance with the Ketchikan Municipal Code.



GOALS FOR 2024

- Identify more effective timed parking enforcement procedures.
- Continue to work with Public Works to implement on City streets parking lots, as well as paint and re-paint areas of public safety concern.
- Hire and train 2nd temporary parking enforcement specialist.
- Disseminate applicable parking information to the public.

ACCOMPLISHMENTS FOR 2023

- Identified and improved hardware and software tool for the parking enforcement specialist.
- Hired and trained Temporary parking enforcement specialist for downtown traffic.
- Worked with patrol to address and remove large amount of abandoned vehicles on city streets.

DIVISION SUMMARY

Expenditures by Category	2022 Actual	2023 Budget			2024 Budget	Adopted 2023/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Personnel Services and Benefits	91,118	106,148	105,448	104,720	120,722	14,574	13.7%
Supplies	6,892	7,370	8,070	8,070	8,970	1,600	21.7%
Contract/Purchased Services	5,837	16,260	16,260	16,260	16,260	-	0.0%
Interdepartmental Charges	2,639	5,150	5,150	4,640	4,990	(160)	-3.1%
Total Expenditures	106,486	134,928	134,928	133,690	150,942	16,014	11.9%

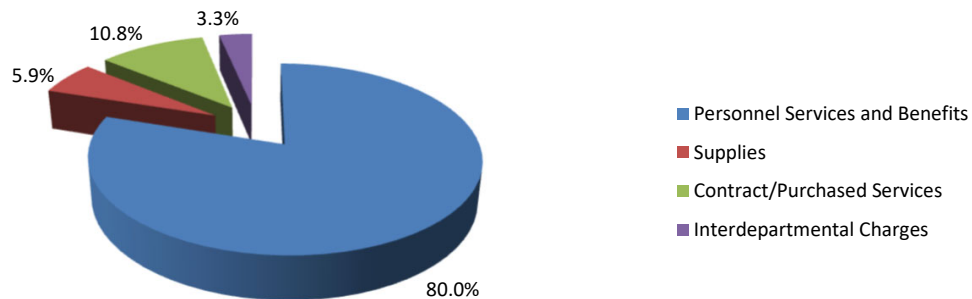
CITY OF KETCHIKAN
2024 Operating and Capital Budget
Police

Parking Enforcement Division 1220-221

Funding Source	2022 Actual	2023 Budget			2024 Budget	Adopted 2023/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
General Fund							
Tax Supported	33,901	67,928	67,928	63,690	80,942	13,014	19.2%
Fines and Forfeitures	72,585	67,000	67,000	70,000	70,000	3,000	4.5%
Total Funding	106,486	134,928	134,928	133,690	150,942	16,014	11.9%

Full-time Equivalent Personnel	2022 Actual	2023 Budget		2024		Adopted 2023/2024	
		Adopted	Amended	Budget	Salary	Incr(Decr)	%
Parking Enforcement Specialist	1.00	1.00	1.00	1.00	55,292	-	0.0%
Total	1.00	1.00	1.00	1.00	55,292	-	0.0%

2024 Expenditures by Type



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below:

- Personnel Services and Benefits increased by \$14,574, or by 13.7%, due to annual employee step increases, a 4.0% cost of living adjustment for IBEW, Local 1547 employees that will become effective January 1, 2024; and projected increases in temporary salaries, payroll taxes, pension, health and life insurance and workers compensation costs, which were offset slightly by decreased other benefit costs.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Police

Parking Enforcement Division 1220-221

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures		2022	2023 Budget			2024	Adopted 2023/2024		
		Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%	
Personnel Services and Benefits									
500	.01	Regular Salaries and Wages	47,892	51,938	52,078	52,070	55,292	3,354	6.5%
501	.01	Overtime	36	-	-	-	-	-	NA
502	.01	Temporary Wages	8,440	10,000	9,300	9,180	20,000	10,000	100.0%
505	.00	Payroll Taxes	4,025	4,740	4,740	4,570	5,000	260	5.5%
506	.00	Pension	8,349	8,830	8,830	8,610	10,510	1,680	19.0%
507	.00	Health and Life Insurance	22,670	24,690	24,550	24,430	25,500	810	3.3%
507	.30	Workers Compensation	1,719	2,100	2,100	2,060	2,200	100	4.8%
508	.00	Other Benefits	(2,954)	2,850	2,850	2,850	1,220	(1,630)	-57.2%
509	.01	Allowances-Police Uniforms	941	1,000	1,000	950	1,000	-	0.0%
Personnel Services and Benefits			91,118	106,148	105,448	104,720	120,722	14,574	13.7%
Supplies									
510	.01	Office Supplies	3,124	3,200	3,200	3,200	3,200	-	0.0%
510	.02	Operating Supplies	390	400	400	400	400	-	0.0%
520	.02	Postage	2,169	3,100	3,100	3,100	3,300	200	6.5%
525	.04	Vehicle Motor Fuel & Lubricants	386	670	670	670	670	-	0.0%
535	04	Allowances-Uniforms/Badges/Clothing	823	-	700	700	1,400	1,400	NA
Supplies			6,892	7,370	8,070	8,070	8,970	1,600	21.7%
Contract/Purchased Services									
605	.01	Ads and Public Announcements	-	350	350	350	350	-	0.0%
630	.02	Vehicle Licenses	10	10	10	10	10	-	0.0%
635	.04	Software & Equip Maint Services	-	6,700	6,700	6,700	6,700	-	0.0%
640	.03	Information Technology Services	4,918	8,000	8,000	8,000	8,000	-	0.0%
650	.01	Telecommunications	909	1,200	1,200	1,200	1,200	-	0.0%
Contract/Purchased Services			5,837	16,260	16,260	16,260	16,260	-	0.0%
Interdepartmental Charges									
825	.01	Interdepartmental Charges-Insurance	1,829	2,400	2,400	1,890	2,240	(160)	-6.7%
850	.01	Interdepartmental Charges-Garage	810	2,750	2,750	2,750	2,750	-	0.0%
Interdepartmental Charges			2,639	5,150	5,150	4,640	4,990	(160)	-3.1%
Total Expenditures by Type			106,486	134,928	134,928	133,690	150,942	16,014	11.9%

NARRATIVE

500.01 Regular Salaries and Wages: \$55,292 – This account provides expenditures for compensation paid to all regular salaried and hourly employees for personnel services.

502.01 Temporary Wages: \$20,000 – This account provides expenditures for compensation paid to hourly employees for temporary personnel services.

505.00 Payroll Taxes: \$5,000 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Police

Parking Enforcement Division 1220-221

506.00 Pension: \$10,510 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health and Life Insurance: \$25,500 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers Compensation: \$2,200 – This account provides expenditures for employer contributions to workers compensation.

508.00 Other Benefits: \$1,220 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

509.01 Allowances – Police Uniforms: \$1,000 – This account provides expenditures for employer provided clothing allowances paid directly to employees pursuant to collective bargaining agreements or the City's Personnel Rules.

510.01 Office Supplies: \$3,200 – This account provides expenditures for the cost of monthly, annual and temporary City parking permits, past-due notice forms and envelopes, new parking ticket stock, printer cartridges and other supplies.

510.02 Operating Supplies: \$400 - This account provides expenditures for supplies for the division during the course of the year.

520.02 Postage: \$3,300 - This account provides expenditures for postal related services such as postage, express delivery and mailing materials.

525.04 Vehicle Motor Fuel and Lubricants: \$670 - This account provides expenditures for gasoline, diesel fuel, propane and lubricants used in the operation of the Parking Enforcement Vehicle.

535.04 Allowances-Uniforms/Badges/Clothing: \$1,400 - This account provides for expenditures for direct purchases of or reimbursements to employees for work related clothing required by department policies. Included are work clothes, collar insignia, patches, badges, name plates, boots, shoes and branded logo wear.

605.01 Ads and Public Announcements: \$350 - This account provides expenditures for advertising and announcements in publications and newspapers.

630.02 Vehicle Licenses: \$10 – This account provides expenditures for licensing City vehicles for operations on public highways.

635.04 Software Maintenance Services: \$6,700 - This account provides expenditures for maintenance agreements to support licensed software systems.

640.03 Information Technology Services: \$8,000 - This account provides expenditures for programming services for the City's parking ticket collection and billing system. The system needs a new interface with the State of Alaska Department of Motor Vehicles in order to keep its vehicle owner registration data base updated and current.

650.01 Telecommunications Services: \$1,200 - This account provides expenditures for telecommunication services.

825.01 Interdepartmental Charges – Insurance: \$2,240 - This account provides expenditures for risk management services and claims.

850.01 Interdepartmental Charges – Garage: \$2,750 - This account provides expenditures for fleet maintenance services provided by the Public Works Department-Garage Division.

CITY OF KETCHIKAN**2024 Operating and Capital Budget****Police****Grants Program****MISSION STATEMENT**

The Ketchikan Police Department prides itself in being a leader in Alaska's law enforcement community. Every year the department seeks out additional funding sources to ensure the community is prepared for routine, day-to-day calls, and any incidents that go beyond the norm. In the past, the department has received funds to help offset the cost of officer bullet proof vests, bicycle helmets and gun locks, as well as the new dispatch console.

GOALS FOR 2024

- Pursue state and federal grant funding opportunities

ACCOMPLISHMENTS FOR 2023

- The department remains partnered with the Ketchikan Gateway Borough School District for the U.S. Department of Justice grant awarded in 2020 for security upgrades for local schools. An extension request was granted in 2023 to finalize this project and draw down on the funds in 2024.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures	2022	2023 Budget			2024	Adopted 2023/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Supplies							
510 .02 Operating Supplies	-	6,536	6,536	-	6,536	-	0.0%
Supplies	-	6,536	6,536	-	6,536	-	0.0%
Contract/Purchased Services							
635 .07 Machinery and Equip Maint Services	-	325,066	325,066	-	325,066	-	0.0%
Contract/Purchased Services	-	325,066	325,066	-	325,066	-	0.0%
Total Expenditures by Type	-	331,602	331,602	-	331,602	-	0.0%

Grant Program	2022	2023 Budget			2024	Adopted 2023/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
COPS Office School Violence Prevention Program							
Grant	-	248,702	248,702	-	248,702	-	0.0%
Local Match-In-Kind	-	82,900	82,900	-	82,900	-	0.0%
Total Expenditures by Grant Program	-	331,602	331,602	-	331,602	-	0.0%

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Police

Forfeitures and Seizures 1220-193

COST CENTER STATEMENT

The mission of the Forfeitures and Seizures cost center is to provide a resource and tracking mechanism to account for the operations of the Police Department as efficiently as possible. The Forfeitures and Seizures fund is used to account for revenues received from the seizure of assets during drug enforcement operations that are dedicated to law enforcement activities and the related expenditure of these funds. This cost center was established in 2019 to improve the City's ability to account for how the funds are spent and to satisfy federal reporting requirements.

COST CENTER SUMMARY

Expenditures by Category	2022 Actual	2023 Budget			2024 Budget	Adopted 2023/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Supplies	8,481	-	-	-	-	-	NA
Contract/Purchased Services	9,368	-	-	-	-	-	NA
Total Expenditures	17,849	-	-	-	-	-	NA

Funding Source	2022 Actual	2023 Budget			2024 Budget	Adopted 2023/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Forfeitures and Seizures Fund							
Federal	-	-	-	-	-	-	NA
State	17,849	-	-	-	-	-	NA
Total Funding	17,849	-	-	-	-	-	NA

OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- There are no significant changes between the adopted operating budget for 2022 and the proposed budget for 2023.

COST CENTER OPERATING BUDGET DETAIL

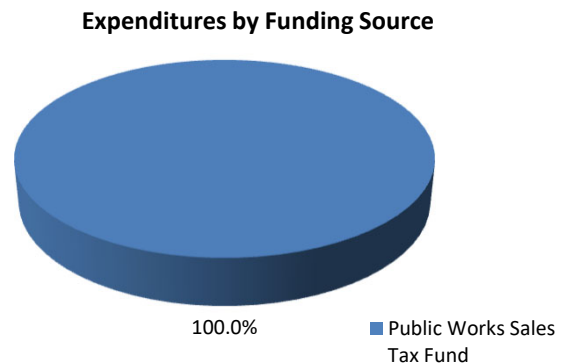
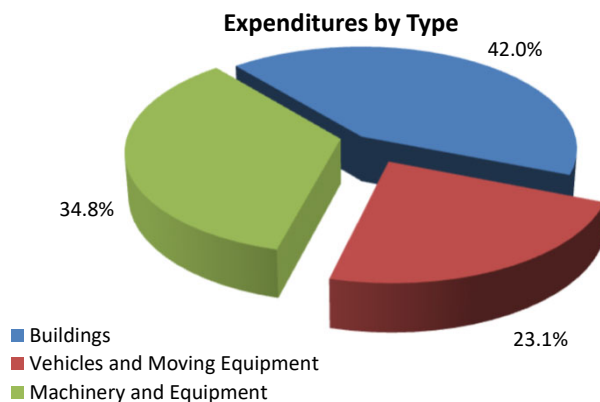
Operating Expenditures	2022 Actual	2023 Budget			2024 Budget	Adopted 2023/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Supplies							
510 .02 Operating Supplies	8,481	-	-	-	-	-	NA
Supplies	8,481	-	-	-	-	-	NA
Contract/Purchased Services							
600 .02 Travel-Training	9,368	-	-	-	-	-	NA
600 .03 Training and Education	-	-	-	-	-	-	NA
Contract/Purchased Services	9,368	-	-	-	-	-	NA
Total Expenditures by Type	17,849	-	-	-	-	-	NA

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Police

Capital Budget

Major Capital Outlay	2022 Actual	2023 Budget			2024 Budget	Adopted 2023/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
705.00 Buildings	-	320,000	439,121	439,121	823,000	503,000	157.2%
720.00 Vehicles and Moving Equipment	64,558	140,000	140,000	140,000	452,700	312,700	223.4%
725.00 Machinery and Equipment		-	-	-	681,750	681,750	NA
735.00 Software	83,153	150,830	145,174	145,174	-	(150,830)	-100.0%
Total Major Capital Outlay	147,711	610,830	724,295	724,295	1,957,450	1,346,620	220.5%

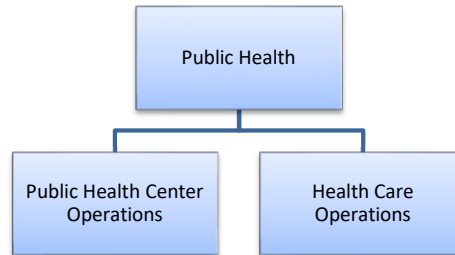
Capital Improvement Projects		Funding Sources			
Project #	Project	PW Sales			Total
		Tax Fund			
705.00 Buildings					
	Replace Flooring	15,000	-	-	15,000
	Heating Controls Replacement	808,000	-	-	808,000
	Total Buildings	823,000	-	-	823,000
720.00 Vehicles and Moving Equipment					
	Replace Police Vehicles (3)	272,700	-	-	272,700
	Add Police Vehicles (2)	180,000	-	-	180,000
	Total Vehicles and Moving Equipment	452,700	-	-	452,700
725.00 Machinery and Equipment					
	E911 Emergency Dispatch Upgrade	681,750	-	-	681,750
	Total Machinery and Equipment	681,750	-	-	681,750
	Total Capital Budget	1,957,450	-	-	1,957,450



CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Health

Summary

The Public Health Department is comprised of two operating divisions and oversees a Capital Improvement Program.



DEPARTMENT EXECUTIVE SUMMARY

Divisions/Cost Center/Programs	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Public Health Center	9,548	14,325	24,325	13,325	24,325	10,000	69.8%
Health Care Operations	136	155,140	155,140	155,140	155,140	-	0.0%
Capital Improvement Program	1,819	1,059,899	1,059,899	25,000	1,111,642	51,743	4.9%
Total	11,503	1,229,364	1,239,364	193,465	1,291,107	61,743	5.0%

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	-	-	-	-	-	-	0.0%
Supplies	5,626	18,825	28,825	17,825	27,825	9,000	47.8%
Contract/Purchased Services	3,650	150,000	150,000	150,000	150,000	-	0.0%
Minor Capital Outlay	272	500	500	500	1,500	1,000	200.0%
Interdepartmental Charges	136	140	140	140	140	-	0.0%
Major Capital Outlay	1,819	1,059,899	1,059,899	25,000	1,111,642	51,743	4.9%
Total	11,503	1,229,364	1,239,364	193,465	1,291,107	61,743	5.0%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund	9,548	14,325	24,325	13,325	24,325	10,000	69.8%
Hospital Sales Tax Fund	1,605	205,140	205,140	180,140	166,146	(38,994)	-19.0%
Community Facilities Development Fund	350	-	-	-	-	-	0.0%
Hospital Construction Fund	-	1,009,899	1,009,899	-	1,100,636	90,737	9.0%
Total	11,503	1,229,364	1,239,364	193,465	1,291,107	61,743	5.0%

MISSION STATEMENT

The mission of the Ketchikan Public Health Center (KPHC) is protecting and improving the health of Alaskans through partnering with individuals, communities and systems while championing self-reliance, dignity and cultural integrity.

KPHC provides a multitude of essential services to Ketchikan residents as well as the greater Ketchikan population area, including Hyder and Metlakatla. KPHC serves as a safety-net provider for a range of individual services, including immunizations, women's health services, pregnancy testing; family planning services, prenatal counseling, postpartum outreach, well-child exams, TB screening and case management, school screenings, and sexually-transmitted infection (STI) and HIV screening. Public Health Nurses (PHN) work closely with local schools and other various agencies to provide health education on a variety of topics. KPHC also leverages on the unique skills and competencies of public health nursing to collaborate and partner with other agencies, coalitions, and organizations to identify community health needs and to develop activities and responses to meet these needs.

GOALS FOR 2024

- In response to the COVID-19 epidemic, KPHC will continue to provide guidance to the Ketchikan community for non-pharmaceutical intervention recommendations, as well as serve collaboratively with designated City and Tribal officials to mitigate transmission and impact. KPHC will follow State of Alaska and CDC guidance for contact tracing, testing, vaccination and other proven methods to reduce the burden of COVID-19 in the Ketchikan area.
- KPHC will continue to work toward fulfilling the goals as outlined in the Public Health Nursing (SOPHN) Strategic Plan with priority areas of substance misuse, sexually transmitted infections, vaccine preventable diseases, emergency preparedness, interpersonal violence, tuberculosis, external communication, and culture of quality.
- KPHC will continue to provide safety-net services to community members, while continuing to screen and offer appropriate services, referrals, and resources for immunizations, interpersonal violence, healthy lifestyle, and risky alcohol and substance use behavior at all encounters.
- KPHC will continue to lead efforts to assess the public health needs of Ketchikan and plans to partner with agencies, such as PeaceHealth Community Collaboration Committee, Ketchikan Indian Community, and Ketchikan Wellness Coalition, to conduct ongoing community health assessments and develop health improvement plans.
- KPHC will continue to participate in numerous community and state coalitions and committees such as: The Ketchikan Wellness Coalition, Women in Safe Homes, Community Collaboration Committee, Substance Abuse Task Force, Building a Healthy Community, Behavioral Health Task Force, Revilla Island Resilience Initiative, Ketchikan Reentry Coalition, Ketchikan Community Partnership for FASD, Southeast Alaska Networking Elderly Topics, Diabetes Advisory Board, Local Emergency Preparedness Committee, and Domestic Violence Task Force.
- PHNs will continue to aim to reduce health inequities by addressing social determinants of health and other root causes through this community work.

ACCOMPLISHMENTS FOR 2023

- KPHC staff implemented Project Gabe into the Ketchikan Community, provided Narcan education and emergency response kits to all Ketchikan Fish Processing Plants and the Ketchikan Harbor as a response effort to the Opioid Epidemic.
- KPHC staff continues to provide Narcan kits to the Ketchikan Community.
- KPHC staff have assisted in coordinating services including testing and vaccination for underserved members of the Ketchikan community such as persons experiencing homelessness.
- KPHC staff provided back to school immunization clinics to the Ketchikan School District.

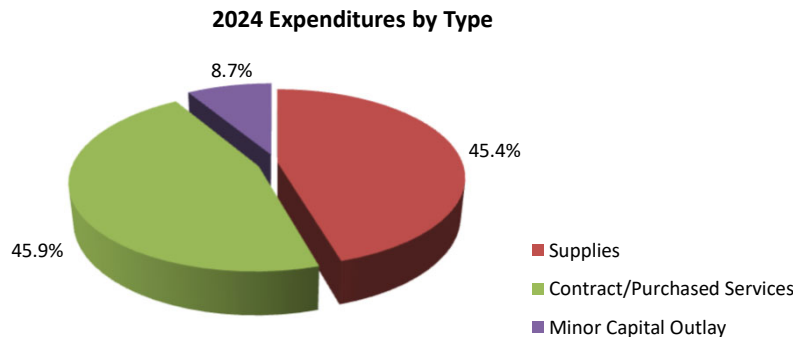
CITY OF KETCHIKAN**2023 Operating and Capital Budget****Public Health****Public Health Center Operations 1310-110**

- KPHC staff partnered with WISH to implement “Safe Bar” educational campaign to Ketchikan Bars to raise awareness on drink safety.
- KPHC has partnered with multiple community agencies to lead the community in the implementation of multiple COVID-19 Point of Dispensing (POD) events to provide COVID-19 and Flu vaccines.
- KPHC staff provided COVID-19 and Flu vaccinations to homebound Ketchikan residents.
- KPHC staff continue to provide infectious disease response to the Ketchikan community. Disease investigations include but are not limited to COVID-19, Sexually Transmitted Infections, Monkeypox, and Tuberculosis.
- KPHC has been a resource for the community and Ketchikan Gateway Borough School District. PHN's have educated school district staff, and worked to inform the public regarding COVID-19 and other Infectious Disease.
- KPHC provided reproductive health education to the Ketchikan High School and Schoenbar Middle School.
- KPHC continued to promote health and educate citizens through individual encounters, public service announcements on the radio, and community events, such as the Blueberry Festival.
- KPHC continued to provide safety net services to the Ketchikan Community, including STI, reproductive health, immunizations, and TB case management.

DIVISION SUMMARY

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Supplies	5,626	8,825	18,825	7,825	17,825	9,000	102.0%
Contract/Purchased Services	3,650	5,000	5,000	5,000	5,000	-	0.0%
Minor Capital Outlay	272	500	500	500	1,500	1,000	200.0%
Total Expenditures	9,548	14,325	24,325	13,325	24,325	10,000	69.8%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund							
Tax Support	9,548	14,325	24,325	13,325	24,325	-	69.8%
Total Funding	9,548	14,325	24,325	13,325	24,325	10,000	69.8%



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below:

- There are no significant changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% or \$5,000.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures			2022	2023 Budget			2024	2023 Adopted/2024	
			Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Supplies									
510	.01	Office Supplies	1,511	1,000	1,000	1,000	1,000	-	0.0%
510	.02	Operating Supplies	3,043	5,825	15,825	5,825	15,825	10,000	171.7%
510	.07	Food/Catering	406	1,000	1,000	500	500	(500)	-50.0%
530	.02	Periodicals	666	1,000	1,000	500	500	(500)	-50.0%
		Supplies	5,626	8,825	18,825	7,825	17,825	9,000	102.0%
Contract/Purchased Services									
605	.01	Ads and Public Announcements	-	1,000	1,000	1,000	1,000	-	0.0%
635	.06	Building & Grounds Maintenance Services	3,650	4,000	4,000	4,000	4,000	-	0.0%
		Contract/Purchased Services	3,650	5,000	5,000	5,000	5,000	-	0.0%
Minor Capital Outlay									
790	.15	Furniture and Fixtures	250	250	250	250	1,250	1,000	400.0%
790	.25	Machinery and Equipment	22	250	250	250	250	-	0.0%
		Minor Capital Outlay	272	500	500	500	1,500	1,000	200.0%
Total Expenditures by Type			9,548	14,325	24,325	13,325	24,325	10,000	69.8%

NARRATIVE

510.01 Office Supplies: \$1,000 - This account provides expenditures for paper, pens, pencils, adding machine ribbons and tape, note pads, file folders, scotch tape, toner, ink cartridges, photocopy charges, small desk accessories and minor office equipment such as adding machines, staplers, comb binding machines and tape dispensers.

510.02 Operating Supplies: \$15,825 - This account provides expenditures for supplies that are normally not of a maintenance nature and are required to support department operations. Included are supplies such as brochures, medical supplies, laboratory supplies, posters and general materials for classes and public programs.

CITY OF KETCHIKAN

2023 Operating and Capital Budget

Public Health

Public Health Center Operations 1310-110

510.07 Food/Catering: \$500 – This account provides expenditures for food or catering services during trainings, health education sessions, or other public health community events.

530.02 Periodicals: \$500 - This account provides expenditures for the newspapers, magazines and trade journals provided for the public health center clients and staff.

605.01 Ads and Public Announcements: \$1,000 - This account provides expenditures for advertising and announcements in publications, newspapers, Internet or broadcasts over radio and television. Included are legal notices, public service announcements and community issues.

635.06 Buildings and Grounds Maintenance Services: \$4,000 - This account provides expenditures for contractual services required for the repair and maintenance of buildings and the upkeep of grounds owned or leased by the State of Alaska Department of Health and Social Services. This account includes contract labor and materials required to provide the service.

790.15 Furniture and Fixtures: \$1,250 - This account provides expenditures for acquisition of furniture and fixtures. Included are desks, chairs, tables, workstations, file cabinets, storage cabinets and building fixtures.

790.25 Machinery and Equipment: \$250 - This account provides expenditures for the acquisition of machinery and equipment usually composed of a complex combination of parts. Included are office equipment, computer equipment and operating equipment required to provide services or maintain capital assets.

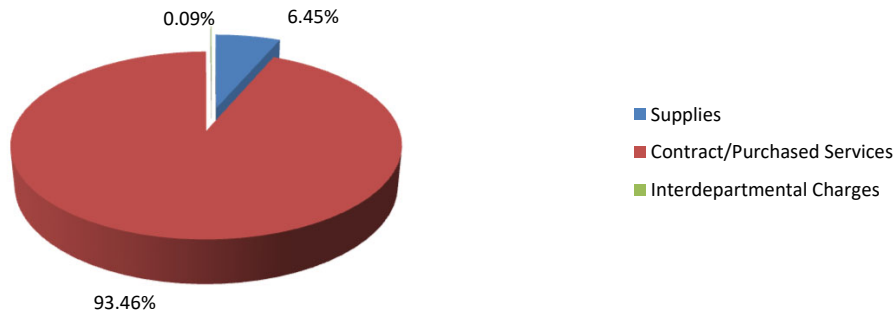
CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Health

Health Care Operations 1320-110

DIVISION SUMMARY							
Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Supplies	-	10,000	10,000	10,000	10,000	-	0.0%
Contract/Purchased Services	-	145,000	145,000	145,000	145,000	-	0.0%
Interdepartmental Charges	136	140	140	140	140	-	0.0%
Total Expenditures	136	155,140	155,140	155,140	155,140	-	0.0%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Hospital Sales Tax Fund	136	155,140	155,140	155,140	155,140	-	0.0%
Total Funding	136	155,140	155,140	155,140	155,140	-	0.0%

2023 Expenditures by Type



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- There are no significant changes between the adopted operating budget for 2023 and the proposed operating budget for 2024.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Health

Health Care Operations 1320-110

DIVISION OPERATING BUDGET DETAIL							
Operating Expenditures	2022		2023 Budget			2024	2023 Adopted/2024
	Actual		Adopted	Amended	Estimate	Budget	Incr(Decr) %
Supplies							
515 .02 Building & Grounds Maint Materials	-		10,000	10,000	10,000	10,000	- 0.0%
Supplies	-		10,000	10,000	10,000	10,000	- 0.0%
Contract/Purchased Services							
635 .06 Buildings & Grounds Maint Services	-		20,000	20,000	20,000	20,000	- 0.0%
640 .01 Legal & Accounting Services	-		125,000	125,000	125,000	125,000	- 0.0%
Contract/Purchased Services	-		145,000	145,000	145,000	145,000	- 0.0%
Interdepartmental Charges							
825 .01 Interdepartmental Charges-Insurance	136		140	140	140	140	- 0.0%
Interdepartmental Charges	136		140	140	140	140	- 0.0%
Total Expenditures by Type	136		155,140	155,140	155,140	155,140	- 0.0%

NARRATIVE

515.02 Building and Grounds Maintenance Materials: \$10,000 – This account provides expenditures for the materials required for minor repair and maintenance of buildings and upkeep of the grounds of the Ketchikan Medical Center.

635.06 Buildings and Grounds Maintenance Services: \$20,000 - This account provides expenditures for contractual services required for the minor repair and maintenance of buildings and the upkeep of grounds of the Ketchikan Medical Center. This account includes contract labor and materials required to provide the service.

640.01 Legal & Accounting Services: \$125,000 - This account provides expenditures for professional services associated with potential litigation efforts involving the Ketchikan Medical Center facility.

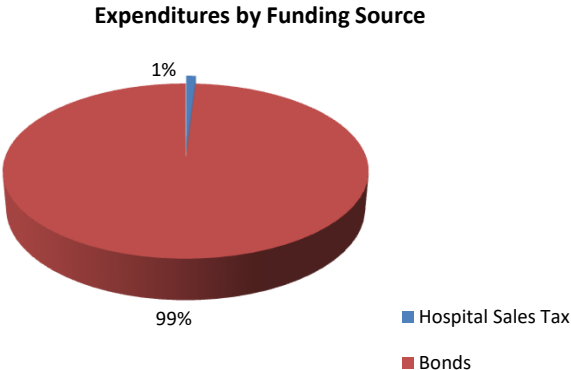
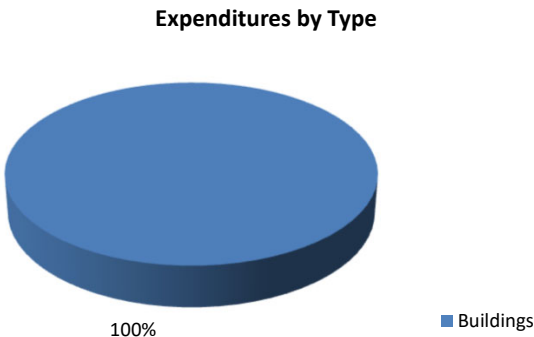
825.01 Interdepartmental Charges – Insurance: \$140 - This account provides expenditures for a policy to protect the City from pollution liability claims arising from the existence of an underground oil tank located near the Ketchikan Medical Center.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Health

Capital Budget

Major Capital Outlay	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
705.00 Buildings	350	1,009,899	1,009,899	-	1,111,642	101,743	10.1%
730.00 Infrastructure & Plant	1,469	50,000	50,000	25,000	-	(50,000)	-100.0%
Total Major Capital Outlay	1,819	1,059,899	1,059,899	25,000	1,111,642	51,743	4.9%

Capital Improvement Projects		Funding Sources		
Project #	Project	Hospital Sales Tax	Bonds	Total
705.00	Buildings			
	Ketchikan Medical Center Expansion	11,006	-	1,100,636
	Total Buildings	11,006	-	1,111,642
	Total Capital Budget	11,006	-	1,111,642



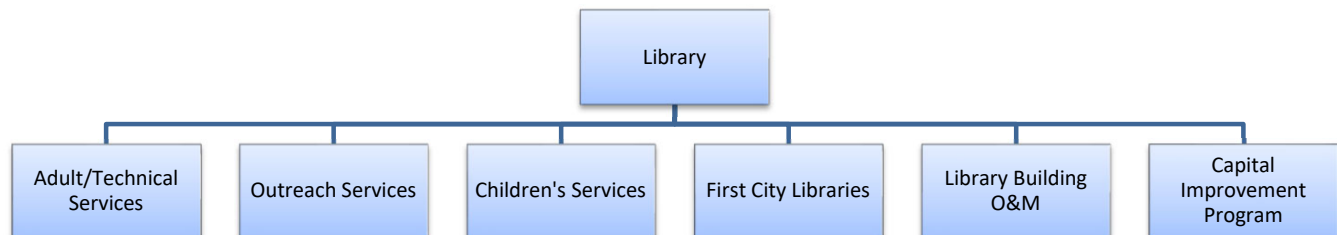
CITY OF KETCHIKAN

2024 Operating and Capital Budget

Library

Summary

The Ketchikan Public Library provides informational, educational and recreational materials and services for the people of Ketchikan. This is accomplished through development, maintenance, and promotion of materials, physical spaces, and programs receptive to the diverse interests and needs of the community.



The Library Department is comprised of six operating divisions and oversees one Capital Improvement Program.

DEPARTMENT EXECUTIVE SUMMARY

Divisions/Cost Center/Programs	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Adult Technical Services	576,491	746,470	746,470	695,535	799,011	52,541	7.0%
Outreach Services	91,881	104,816	104,816	101,120	117,901	13,085	12.5%
Children's Services	376,819	413,207	413,207	406,765	443,291	30,084	7.3%
First City Libraries	49,898	58,800	58,800	58,433	60,950	2,150	3.7%
Library Building O&M	151,429	201,510	205,775	205,580	199,885	(1,625)	-0.8%
Grants	6,311	7,000	7,000	6,806	8,000	1,000	14.3%
Total	1,252,829	1,531,803	1,536,068	1,474,239	1,629,038	97,235	6.3%

Expenditures by Category	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	912,015	1,118,313	1,117,638	1,067,635	1,213,689	95,376	8.5%
Supplies	128,392	126,080	125,223	117,896	124,320	(1,760)	-1.4%
Contract/Purchased Services	178,987	206,840	214,072	212,748	223,844	17,004	8.2%
Minor Capital Outlay	4,518	39,500	33,800	33,760	17,275	(22,225)	-56.3%
Interdepartmental Charges	28,917	41,070	45,335	42,200	49,910	8,840	21.5%
Total	1,252,829	1,531,803	1,536,068	1,474,239	1,629,038	97,235	6.3%

Funding Source	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund							
Property Taxes	701,187	976,183	980,448	919,673	998,933	22,750	2.3%
Charges for Services - KGB	522,276	519,998	519,998	519,596	593,983	73,985	14.2%
Charges for Services - KGBSD	19,778	24,422	24,422	24,422	24,422	-	0.0%
Charges for Services - Other	3,277	4,200	4,200	3,742	3,700	(500)	-11.9%
Grants	6,311	7,000	7,000	6,806	8,000	1,000	14.3%
Total	1,252,829	1,531,803	1,536,068	1,474,239	1,629,038	97,235	6.3%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Library

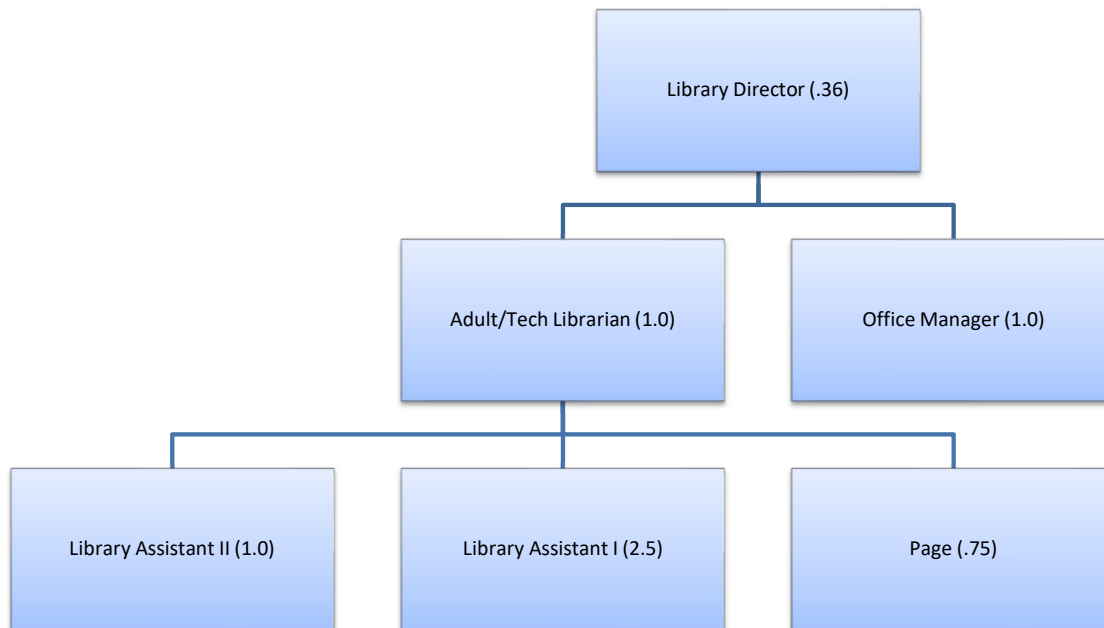
Summary

Personnel	2022	2023 Adopted		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Adult Technical Services	6.610	6.610	6.610	6.610	382,181	-	0.0%
Outreach Services	0.970	0.970	0.970	0.970	72,637	-	0.0%
Children's Services	3.545	3.545	3.545	3.545	214,731	-	0.0%
Total	11.125	11.125	11.125	11.125	669,549	-	0.0%

MISSION STATEMENT

The Adult and Technical Services Division serves the needs of the community in three ways. It makes books, eBooks, magazines, videotapes, audiobooks, CDs, DVDs and electronic resources of the Internet available to library users. It provides reference and readers' advisory services to meet the needs of patrons. The division also performs the cataloging, processing and repair functions required to categorize and classify materials, in order to prepare them for circulation and to return them to circulation if they are damaged.

Collection areas receiving special attention are Alaskan, popular fiction, crafts, do-it-yourself, marine, travel, small business, health, consumer electronics and the Internet. Materials are selected from professional reviews and from patron requests. The collection is regularly evaluated for currency and relevancy. Staff of the Adult and Technical Services Division perform the majority of cataloging, processing and repairing of library materials for the entire department.



GOALS FOR 2024

- Increase participation in Adult Winter Reading Club by 10%.
- Host two community-wide chess tournaments.
- Inventory entire library collection.
- Partner with Ketchikan Area Arts & Humanities Council to position the public library as a research resource for artists.

ACCOMPLISHMENTS FOR 2023

- Engaged with the community through literary and educational programs:
 - Marzette Ellis of Ketchikan Community Gardens led two workshops on Seed Tape and Winter Sowing.
 - Former Alaskan bush teacher Melissa Cook presented her memoir "The Call of the Last Frontier".
 - Expedition kayaker Susan Conrad gave a slide show of her 1,200-mile solo journey through the Inside Passage.
 - Author and former Borough Assembly member Kate Troll presented her family memoir "All in Due Time: a memoir of siblings, genealogy, secrets and love".
 - Southeast Alaska mushroom expert Dave Gregovich presented classes on mushroom identification and foraging.
 - Author and commercial fisherman Tele Aadsen spoke about her experiences fishing in Southeast Alaska and her book "What Water Holds".
 - Sarah Lewis from the UAF Cooperative Extension Service taught three classes on safe canning, the health benefits of fermented foods, and pickling.

- Provided the community with opportunities for creative development:
 - Conducted an Adult Winter Reading challenge in which 110 people participated.
 - Hosted a Tiny Book workshop with Ketchikan artist Evon Zerbetz in conjunction with the Illustrating Alaska exhibit displayed at the library. 30 people participated in this workshop.
 - Held a writer's workshop for 26 patrons, facilitated by Dr. Muli Amaye of the University of the West Indies.
 - Conducted Blind Date With a Book in celebration of Valentine's Day. The event connected over forty patrons with unfamiliar authors.
 - Led adult craft opportunities, including calligraphy, Hobbit doors, and paper crafting.
 - Hosted a bimonthly reading club for Adults.
- Engaged with the community through community partnerships:
 - Participated in the Ketchikan Wellness Coalition's Fil-Am festival.
 - Participated in US Coast Guard - Base Ketchikan's Winter Wellness Initiative to explain how library services can support physical and mental health for Coast Guard members and their families.
 - Served as a dropoff location for donations to the local diaper bank With Love From Ketchikan.
 - Partnered with the Ketchikan-Kanayama Exchange program to offer Japanese language classes to the public.
 - Hosted two presentations by the Alzheimer's Alaska Association about dementia and caregiving strategies.
 - Collaborated with the Ketchikan Garden Club and the Ketchikan Community Gardens to create a Gardening Resource space in the library lobby.
 - Partnered with the Ketchikan Museums to host the exhibit "Illustrating Alaska: artists making children's books" during February and March. The opening reception was attended by over 30 people.
 - Hosted a registration fair with staff from the Southeast Alaska Regional Health Consortium to connect patrons with the Women, Infants and Children benefits program.
 - Partnered with the UAF Cooperative Extension Service to become a host site for pressure canner valve testing.
- Promoted library services for under-represented segments of the community:
 - Participated in the Alaska National Guard's resource fair to showcase library resources for service members and veterans.
 - Displayed works by Native American & Alaska Native authors for National Native American Heritage month.
 - Attended the "Welcome to Ketchikan" night hosted by the US Coast Guard to promote library services to newly arrived Guard members and their families.
 - Along with the Children's Services division, celebrated Black History month (February) and Pride month (June) with .
 - Celebrated Asian American Pacific Islander month (May), Hispanic American Heritage month (Sept./Oct.) and Filipino American History month (October) with book festivals.
- Promoted the library as a community gathering space:
 - Partnered with the Children's Services staff to celebrate Hobbit Day with Tolkien-themed games, crafts and activities for all ages.
 - Held a community Chess Tournament for youth and adults. 40 players participated in two age divisions, and there were over 3 dozen spectators.
 - Collaborated with the Ketchikan Garden Club and the Ketchikan Community Gardens to host two gardening expos in the spring and fall, with over 300 attendees.
 - Partnered with the Ketchikan Kanayama Exchange program to host Japan Day, with over 50 attendees.
 - In response to patron requests, hosted Craft-n-Chat afternoons, as well as a Craft Exchange.
 - Hosted twice-weekly yoga classes throughout the year, as well as a 6-week series of Trauma-Sensitive yoga classes.
 - Held Trading Card Exchange afternoons in response to the suggestion of a young patron.
- Expanded library services:
 - Reinstated full Interlibrary Loan services once the Library Assistant II position was filled.
 - Expanded hours to Sundays and two evenings a week.
 - Added CD and DVD players, as well as Bluetooth adaptors, to make library's AV collection more accessible.
 - Relocated and weeded music and audiobook collections to make more room for Large Print books.
- Encouraged staff development and training with a number of different educational opportunities:
 - The new Library Assistant II completed Basic Cataloging and Classification class and the free suite of Alternative Basic Library Education classes.
 - The new Library Assistant I completed Foundations of Library Services class and the free suite of Alternative Basic Library Education classes.

CITY OF KETCHIKAN
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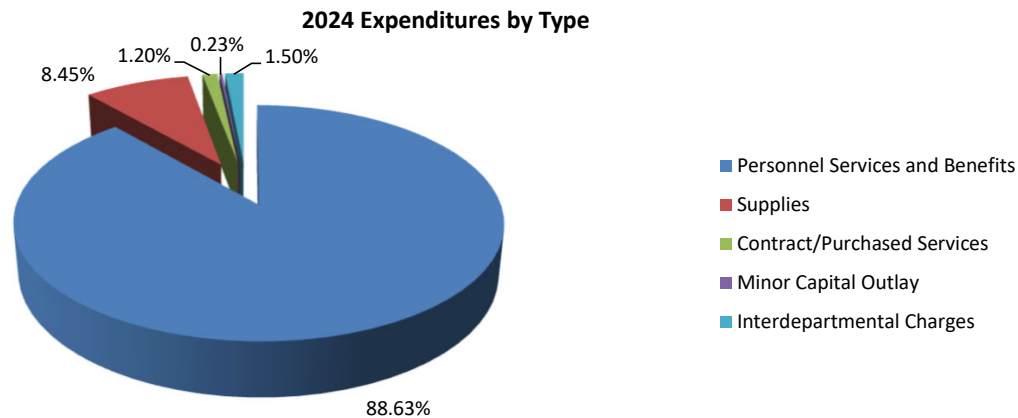
Adult/Technical Services Division 1410-230

DIVISION SUMMARY

Expenditures by Category	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	490,544	654,870	654,870	613,415	708,181	53,311	8.1%
Supplies	70,585	73,430	72,573	65,740	67,520	(5,910)	-8.0%
Contract/Purchased Services	5,421	6,350	7,207	6,470	9,560	3,210	50.6%
Minor Capital Outlay	263	100	100	60	1,800	1,700	1700.0%
Interdepartmental Charges	9,678	11,720	11,720	9,850	11,950	230	2.0%
Total Expenditures	576,491	746,470	746,470	695,535	799,011	52,541	7.0%

Funding Source	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund							
Property Taxes	327,777	483,560	484,294	441,346	497,180	13,620	2.8%
Charges for Services - KGB	245,437	258,710	257,976	250,447	298,131	39,421	15.2%
Charges for Services - Other	3,277	4,200	4,200	3,742	3,700	(500)	-11.9%
Total Funding	576,491	746,470	746,470	695,535	799,011	52,541	7.0%

Full-time Equivalent Personnel	2022	2023 Adopted		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Director	0.36	0.36	0.36	0.36	34,678	-	0.0%
Adult Technical Services Librarian	1.00	1.00	1.00	1.00	79,061	-	0.0%
Library Office Manager	1.00	1.00	1.00	1.00	69,063	-	0.0%
Library Assistant II	1.00	1.00	1.00	1.00	48,816	-	0.0%
Library Assistant I	2.50	2.50	2.50	2.50	127,172	-	0.0%
Page	0.75	0.75	0.75	0.75	23,391	-	0.0%
Total	6.61	6.61	6.61	6.61	382,181	-	0.0%



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OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits increased by \$53,311, or by 8.1%, due to annual employee step increases, a 4.0% cost of living adjustment for IBEW, Local 1547 employees and non-represented employees that will become effective January 1, 2024; and

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits							
500 .01 Regular Salaries and Wages	296,971	363,210	363,210	336,070	382,181	18,971	5.2%
500 .05 Longevity Pay	-	-	-	12,575	13,050		
502 .01 Temporary Wages	15,000	20,000	20,000	16,140	20,000	-	0.0%
505 .00 Payroll Taxes	22,245	29,320	29,320	27,075	31,770	2,450	8.4%
506 .00 Pension	52,632	64,000	64,000	60,885	74,760	10,760	16.8%
507 .00 Health and Life Insurance	108,925	155,660	155,660	138,080	160,310	4,650	3.0%
507 .30 Workers Compensation	752	1,040	1,040	950	1,050	10	1.0%
508 .00 Other Benefits	(5,981)	21,640	21,640	21,640	25,060	3,420	15.8%
Personnel Services and Benefits	490,544	654,870	654,870	613,415	708,181	53,311	8.1%
Supplies							
510 .01 Office Supplies	6,273	6,000	6,303	6,300	6,500	500	8.3%
510 .02 Operating Supplies	6,795	7,000	7,000	6,700	7,000	-	0.0%
510 .05 Small Tools and Equipment	495	140	140	100	120	(20)	-14.3%
510 .07 Food/Catering	97	3,100	2,100	450	500	(2,600)	-83.9%
520 .02 Postage	2,472	2,700	1,540	1,300	2,200	(500)	-18.5%
530 .01 Library Books	37,999	39,000	39,000	36,000	38,000	(1,000)	-2.6%
530 .02 Periodicals	6,225	6,200	6,200	4,800	5,000	(1,200)	-19.4%
530 .04 Movies and Visual Series	1,487	1,000	1,000	1,000	800	(200)	-20.0%
530 .05 Audio and Digital Books	7,678	7,000	8,000	8,000	6,000	(1,000)	-14.3%
530 .06 Music	921	900	900	800	900	-	0.0%
530 .08 Interactive Materials	-	-	-	-	150	150	NA
535 .02 Business and Meal Expenses	143	390	390	290	350	(40)	-10.3%
Supplies	70,585	73,430	72,573	65,740	67,520	(5,910)	-8.0%
Contract/Purchased Services							
600 .02 Travel and Education Travel - Training	-	-	-	-	2,000	2,000	NA
600 .03 Training and Education	100	650	650	400	650	-	0.0%
605 .01 Ads and Public Announcements	350	350	350	200	200	(150)	-42.9%
615 .02 Assn. Membership Dues & Fees	1,275	1,300	1,300	1,300	1,300	-	0.0%
630 .03 Bank and Merchant Fees	32	120	120	40	120	-	0.0%
630 .04 Broadcast Content Fees	268	280	280	280	290	10	3.6%
630 .05 Software Licenses	810	450	450	450	450	-	0.0%
630 .06 Service Charges and Fees	100	100	957	800	1,100	1,000	1000.0%
635 .11 Subscription Services	1,780	1,900	2,100	2,100	2,250	350	18.4%
635 .12 Technical Services	706	1,200	1,000	900	1,200	-	0.0%
Contract/Purchased Services	5,421	6,350	7,207	6,470	9,560	3,210	50.6%
Minor Capital							
790 .15 Furniture and Fixtures	263	100	100	60	1,800	1,700	1700.0%
Minor Capital Outlay	263	100	100	60	1,800	1,700	1700.0%

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Operating Expenditures	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Interdepartmental Charges							
825 .01 Interdepartmental-Insurance	9,678	11,720	11,720	9,850	11,950	230	2.0%
Interdepartmental Charges	9,678	11,720	11,720	9,850	11,950	230	2.0%
Total Expenditures by Type	576,491	746,470	746,470	695,535	799,011	52,541	7.0%

NARRATIVE

500.01 Regular Salaries and Wages: \$382,181 – This account provides expenditures for compensation paid to all regular salaried and hourly employees of the Adult/Technical Services Division.

500.05 Longevity Pay: \$13,050 – Employees may be awarded a bonus upon their anniversary to recognize employees who have remained with the City and KPU for at least 15 years.

502.01 Temporary Wages: \$20,000 - This account provides expenditures for compensation paid to salaried and hourly employees for temporary personnel services. Substitute library assistants, who are called in year-round to fill in when regular staff are sick or on vacation, are paid from this account.

505.00 Payroll Taxes: \$31,770 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$74,760 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health and Life Insurance: \$160,310 – This account provides expenditures for employer contributions to employee health and life insurance plans. Included are contributions to health plans administered by Blue Cross, the IBEW Alaska Health and Welfare Trust and employee life insurance plans.

507.30 Workers Compensation: \$1,050 – This account provides expenditures for employer contributions to workers compensation.

508.00 Other Benefits: \$25,060 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

510.01 Office Supplies: \$6,500 - This account provides expenditures for paper, pens, pencils, note pads, file folders, scotch tape, toner, register tape, etc. Divisional toner use has increased due to an increase in programming and publicity.

510.02 Operating Supplies: \$7,000 - This account provides expenditures for supplies that are normally not of a maintenance nature and are required to support library operations. This includes supplies associated with the processing of books, videos, CDs, and other library materials to prepare them for circulation or for mending damaged items, such as plastic covers, special glues and tape, stamps, labels, plastic boxes, cleaning equipment and supplies, and security system supplies. The account also covers general materials for classes and public programs.

510.05 Small Tools and Equipment: \$120 – This account provides expenditures for minor tools, operating and office equipment with a value of less than \$1,000. The library will be purchasing an additional folding table for meeting room use, as well as a small folding cart for off-premises programming.

510.07 Food/Catering: \$500 – This account provides expenditures for food for library programs, such as coffee and cookies during author presentations.

520.02 Postage: \$2,200 - This account provides expenditures for the cost of mailing interlibrary loan items, library mailings, overdue and lost item notices to patrons and monthly event calendars to local organizations.

530.01 Library Books: \$38,000 - This account provides expenditures for the acquisition of books and print materials for the library collection. Included are books, maps, reference books and other print materials.

530.02 Periodicals: \$5,000 - This account provides expenditures for newspapers, magazines and trade journals.

530.04 Movies and Visual Series: \$800 - This account provides expenditures for the acquisition of DVDs for the library collection. Included are educational and entertainment selections.

530.05 Audio and Digital Books: \$6,000 - This account provides expenditures for the acquisition of books in electronic or digital format for patron use. Included are books on CDs, Playaways, e-books, online audiobooks, and other similar forms of electronic media.

530.06 Music: \$900 - This account provides expenditures for the acquisition of music for the library collection.

530.08 Interactive Materials: \$150 - This account provides expenditures for the acquisition of physical objects for patron checkout. Included are maps, charts, board games, craft equipment, small craft tools, and other 3-dimensional objects.

535.02 Business and Meal Expenses: \$350 – This account provides expenditures for reimbursement to employees for mileage for use of personal vehicle used to empty the book drop at the Plaza Mall, delivery of Interlibrary Loan packages to the post office and document delivery and pickup to and from the Library and City Hall.

600.02 Travel - Training: \$2,000 - – This account provides for transportation, lodging, meals, per diems and other incidental expenses associated with travel for training. The Alaska Library Association and the Pacific Northwest Library Association will be holding a joint annual conference in Juneau in 2024. The Library Director and Adult Services Librarian will be attending sessions on library management, technology, and services as well as administrative meetings (DirLead, Alaska Library Network, and the Public Libraries Roundtable).

600.03 Training and Education: \$650 – This account provides expenditures for registration fees for the AkLA/PNLA annual conference in Juneau.

605.01 Ads and Public Announcements: \$200 - This account provides expenditures for advertising and announcements in publications, newspapers, trade journals, Internet or broadcasts over radio and television. This will cover recruitment ads and announcements to fill vacant library positions.

615.02 Assn. Dues and Membership Fees: \$1,300 – This account provides expenditures for memberships in professional associations: the Alaska Library Association, the Pacific Northwest Library Association, the Association for Rural and Small Libraries, and the Alaska Library Network. These memberships provide staff discounts for training and educational opportunities and provide access to digital materials for the public.

630.03 Bank and Merchant Fees: \$120 – This account provides expenditures for the service fees charged to the library for providing the library with the ability to receive fines and fees payments from patrons using their debit or credit cards.

630.04 Broadcast Content Fees: \$290 – This account provides expenditures for the right to broadcast copyrighted intellectual property. The library has a license to show films during public programs.

630.05 Software Licenses: \$450 – This account provides expenditures for acquiring licenses for the right to use proprietary software. The library uses PC Reservation to allocate public access on the library computers and DeepFreeze to protect public-use terminals from damage.

630.06 Service Charges and Fees: \$1,100 – This account provides expenditures for miscellaneous service charges and fees. Included are service charges for collection agency services used to recover outstanding debts for lost and damaged materials. This account also covers the Adult & Technical Services portion of the Library's Google Workspace service, the library's calendar / scheduling system.

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635.11 Subscription Services: \$2,250 - This account provides expenditures for subscriptions for access to web-based services, website hosting fees, and domain registration for library websites. In 2024, the library will be providing patron access to the Alaska Digital Library, Mango Languages, and READSquared. It also provides expenditures the Adult & Technical Services portion of WIX, the library website's platform; and Canva, used to design posters, signs and other library graphics.

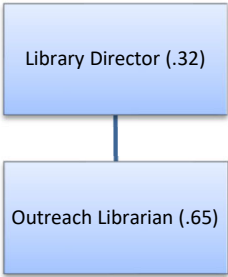
635.12 Technical Services: \$1,200 - This account provides expenditures for contractual services, such as fees for visiting authors and instructors of educational programs for adults.

790.15 Furniture and Fixtures: \$1,800 - This account provides expenditures for acquisition of furniture and fixtures. In the past year, four chairs in the public areas have broken beyond repair. The library will be purchasing 3 replacement chairs.

825.01 Interdepartmental Charges – Insurance: \$11,950 - This account provides expenditures for risk management services and claims.

MISSION STATEMENT

The Outreach Services Division of the Ketchikan Public Library provides services to those who are unable to visit the library due to mobility or mental health issues. Services are also provided to residents of facilities such as the Pioneers Home, the Saxman-Ketchikan Senior Center, Rendezvous Senior Day Services, Seaview Terrace, New Horizons Long-Term Care, Park Avenue Temporary Home, First City Homeless, Salvation Army, Regional Youth Center and to the inmates of the Ketchikan Correctional Center. The Outreach Librarian maintains the large-print collection at the Public Library and several community bookshares throughout the island.



GOALS FOR 2024

- Provide continued services to individuals who are home- or facility-bound due to physical or mental health reasons.
- Collaborate with Women in Safe Homes, area homeless centers, youth and adult detention centers to provide materials and services to all literacy levels of clients.
- Assemble additional kits to assist senior citizens with memory care, physical fitness, diminishing eyesight and other issues related to aging.

ACCOMPLISHMENTS FOR 2023

- Installed and maintained the first outdoor Library Sensory Garden (soft, sweetly scented, showy and sqirmy) with the collaboration and assistance of First City Haven residents and Southeast Alaska Independent Living client crews.
- Created three "memory kits" for checkout; these kits help trigger conversation and experiences between caregivers and loved ones/clients experiencing memory care issues.
- Continued weekly read alouds at the Ketchikan Pioneer Home, biweekly read alouds at Rendezvous Senior Day Services and added bi-weekly read alouds at First City Haven Shelter and New Horizons Long-term Care.
- Collaborated with KPU Telecom to offer "Senior Tech Time" for local elders throughout the year.
- Provided home and facility delivery services for patrons unable to visit the library due to mobility or mental health issues. This included community agencies Women in Safe Homes, Rendezvous Senior Day Services, Ketchikan Pioneers Home, Saxman/Ketchikan Senior Services, KIC Senior Services, Residential Youth Care, Park Avenue Temporary Home, New Horizons Long-term Care, First City Homeless Services and Ketchikan Re-Entry Coalition.
- Provided materials to the Ketchikan Correctional Center for distribution to inmates.
- Maintained the large-print collection, including its purchase of new books and weeding.
- Continued participation in meetings for Rendezvous Senior Day Services, the Ketchikan Re-Entry Coalition and SEANET (a group of local agencies that assist senior citizens).
- Assisted in organizing and weeding the Ketchikan Correctional Center's library over a three-week period.
- Authored the monthly Ketchikan Daily News column, "What's on Your Shelf," featuring all-local readers and their book recommendations to promote the library's impact and importance of reading. Readers included Melissa O'Bryan, Ben Edwards, Pam Gibson, Bebs Hack, Robin Hartman and Nina Hopps.
- Maintained seven community bookshares at Highliner Laundromat, Ketchikan Public Health, Green Bean Coffee Company, Frontier Shipping, the Rec Center and Just Dandy Apothecary; new bookshare added at KIC Senior Services.

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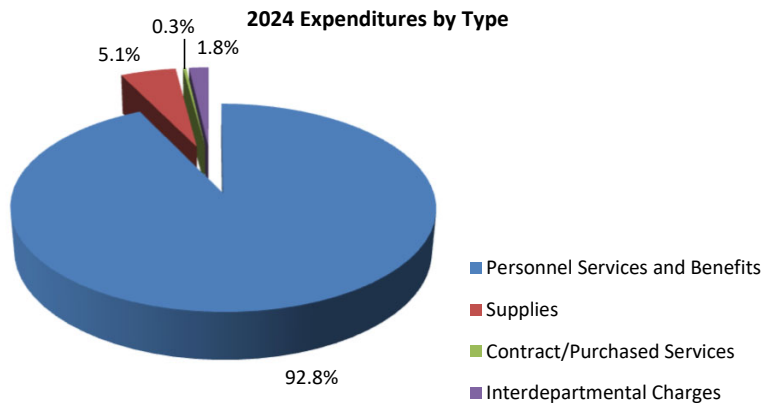
Outreach Services Division 1410-231

DIVISION SUMMARY

Expenditures by Category	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	84,432	96,586	96,586	93,320	109,387	12,801	13.3%
Supplies	5,619	5,650	5,850	5,850	6,050	400	7.1%
Contract/Purchased Services	158	550	350	200	344	(206)	-37.5%
Interdepartmental Charges	1,672	2,030	2,030	1,750	2,120	90	4.4%
Total Expenditures	91,881	104,816	104,816	101,120	117,901	13,085	12.5%

Funding Source	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund							
Property Taxes	52,763	68,489	68,592	64,709	73,909	5,420	7.9%
Charges for Services - KGB	39,118	36,327	36,224	36,411	43,992	7,665	21.1%
Total Funding	91,881	104,816	104,816	101,120	117,901	13,085	12.5%

Full-time Equivalent Personnel	2022	2023 Adopted		2024		2021 Adopted/2022	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Director	0.32	0.32	0.32	0.32	30,825	-	0.0%
Outreach Librarian	0.65	0.65	0.65	0.65	41,812	-	0.0%
Total	0.97	0.97	0.97	0.97	72,637	-	0.0%



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OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits increased by \$12,801, or by 13.3%, due to annual employee step increases, a 4.0% cost of living adjustment for IBEW, Local 1547 employees and non-represented employees that will become effective January 1, 2024, and projected increases in pension, health insurance, workers compensation and other benefit costs.

DIVISION OPERATING BUDGET DETAIL

		2022	2023 Adopted			2024	2023 Adopted/2024	
Operating Expenditures		Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits								
500 .01	Regular Salaries and Wages	62,668	67,976	67,976	66,180	72,637	4,661	6.9%
505 .00	Payroll Taxes	4,757	5,200	5,200	5,050	5,560	360	6.9%
506 .00	Pension	11,516	13,170	13,170	12,020	14,880	1,710	13.0%
507 .00	Health and Life Insurance	3,778	4,080	4,080	4,000	4,170	90	2.2%
507 .30	Workers Compensation	1,453	1,820	1,820	1,730	1,920	100	5.5%
508 .00	Other Benefits	260	4,340	4,340	4,340	10,220	5,880	135.5%
	Personnel Services and Benefits	84,432	96,586	96,586	93,320	109,387	12,801	13.3%
Supplies								
510 .01	Office Supplies	39	50	50	50	50	-	0.0%
510 .02	Operating Supplies	400	100	100	100	100	-	0.0%
510 .07	Food and Catering					50	50	
530 .01	Library Books	3,700	4,000	4,000	4,000	4,000	-	0.0%
530 .02	Periodicals	630	650	850	850	850	200	30.8%
530 .04	Movies and Visual Series	50	50	50	50	25	-	-50.0%
530 .05	Audio and Digital Books	50	50	50	50	25	(25)	-50.0%
530 .08	Interactive Materials					200	200	
535 .02	Business and Meal Expenses	750	750	750	750	750	-	0.0%
	Supplies	5,619	5,650	5,850	5,850	6,050	400	7.1%
Contract/Purchased Services								
600 .03	Training and Education	109	500	250	100	100	(400)	-80.0%
615 .02	Assn Membership Dues and Fees	49	50	100	100	100	50	100.0%
630 .06	Service Charges and Fees	-	-	-	-	144	144	
	Contract/Purchased Services	158	550	350	200	344	(206)	-37.5%
Interdepartmental Charges								
825 .01	Interdepartmental Charges-Insurance	1,672	2,030	2,030	1,750	2,120	90	4.4%
	Interdepartmental Charges	1,672	2,030	2,030	1,750	2,120	90	4.4%
	Total Expenditures by Type	91,881	104,816	104,816	101,120	117,901	13,085	12.5%

NARRATIVE

500.01 Regular Salaries and Wages: \$72,637 – This account provides expenditures for compensation paid to all regular salaried and hourly employees of the Outreach Services Division.

505.00 Payroll Taxes: \$5,560 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

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506.00 Pension: \$14,880 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health and Life Insurance: \$4,170 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers Compensation: \$1,920 – This account provides expenditures for employer contributions to workers compensation.

508.00 Other Benefits: \$10,220 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

510.01 Office Supplies: \$50 - This account provides expenditures for paper, pens, pencils, note pads, file folders, scotch tape, toner, ink cartridges, and small desk accessories such as staplers and tape dispensers.

510.02 Operating Supplies: \$100 - This account provides expenditures for supplies that are normally not of a maintenance nature and are required to support department operations. Included are supplies such as brochures, library circulation preparation materials, posters and general materials for classes and programs.

510.07 Food and Catering: \$50 - This account provides expenditures for snacks during Senior Tech Time and other Outreach events.

530.01 Library Books: \$4,000 - This account provides expenditures for the acquisition of large print books for the library collection.

530.02 Periodicals: \$850 - This account provides expenditures for newspapers and magazines for Outreach Services.

530.04 Movies and Visual Series: \$25 - This account provides expenditures for the acquisition of DVD and other format films and television serials for the library collection. Included are education and entertainment selections.

530.05 Audio and Digital Books: \$25 - This account provides expenditures for the acquisition of books in electronic or digital format for patron use. Included are books on CDs, Playaways, e-books, online audiobooks, online music and other similar forms of electronic media.

530.08 Interactive Materials: \$200 - This account provides expenditures for the acquisition of games, memory kits, and other interactive materials for Outreach patron checkout and use.

535.02 Business and Meal Expenses: \$750 – This account provides expenditures for reimbursement to employees for mileage for use of personal vehicle used to deliver library materials to homebound patrons and various institutions island-wide, check the Plaza bookdrop and replenish area Outreach bookshares.

600.03 Training and Education: \$100 – This account provides expenditures for registration fees for conferences associated with training and educating employees. Funds will be used to remotely participate in the Association of Bookmobile and Outreach Services Conference, October 16-18, 2024.

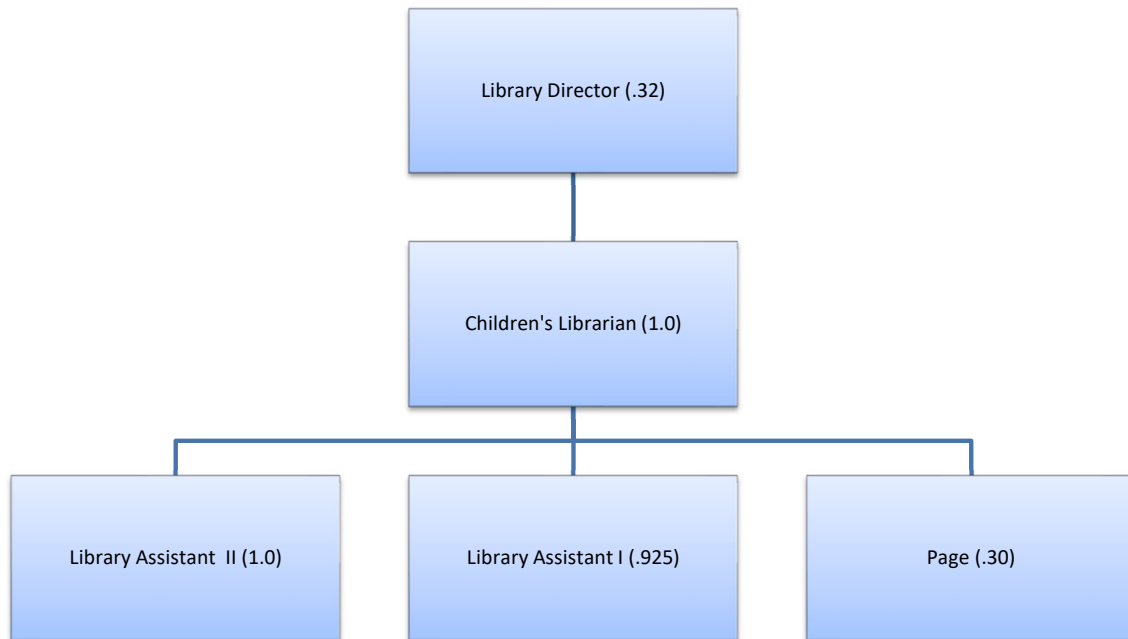
615.02 Assn Membership Dues and Fees: \$100 – This account provides expenditures for memberships in professional and trade associations. Included are membership dues for the Association of Bookmobile and Outreach Services.

630.06 Service Charges and Fees: \$144 - This account covers the Outreach Services portion of the Library's Google Workspace service, the library's calendar / scheduling system.

825.01 Interdepartmental Charges – Insurance: \$2,120 - This account provides expenditures for risk management services and claims.

MISSION STATEMENT

The Children's Services Division serves all the children and teens of the community with recreational and informational materials. Instilling a love of books and reading at an early age is the best way to combat illiteracy. In addition to children, the division serves all those who need children's materials in a variety of print and electronic formats, including parents and early childhood educators. The Children's Services Division strives to offer dynamic, educational programming that promotes library use as well



GOALS FOR 2024

Children's Services

- Division staff will continue to provide enriching programming in a variety of formats best suited to community needs at any given time. Each program will be planned out and connect back to the library's strategic plan. Each program will also promote literacy, education/learning, and/or love of reading and be guided by the 2023-2027 Strategic Plan.
- The Library will host at least two programs where children and/or families will be able to receive a new (free) book for their home libraries. This will promote family literacy and ensure that all children have access to books in their own homes.
- In the summer of 2024, Ketchikan Public Library will host a summer program. The program will include community partnerships and programs that are designed to combat learning loss.
- The Library will host a variety of preschool storytimes to promote early literacy and give caregivers the tools they need to help the children develop those early literacy milestones.
- The Library will continue to provide special Tween only programming. These programs give tweens a safe space to meet, hang out, learn & create. They have been very popular and well received in the past year.
- Outreach within the community will continue to meet the Division's mission. This may take the form of Head Start preschool visits, guest storytimes, and/or community partnerships with outside organizations, such as a Borough Transit.
- The Library will continue to provide Born to Read bags to every baby born at Peace Health Medical Center.

Teen Services

- T.A.G. is looking to recruit new members into the group and continue to grow. T.A.G. teens have much more in their life than just T.A.G. so programming may continue to be limited, but members are focused on having fun, welcoming events for all the teens in the community in 2024.

- T.A.G. feels that the kits are still of interest to teens and are looking to continue to create and distribute them. They feel that the variety of tasting, crafting and useful kits help show the teens in the community that they are thought of and included in the library "family".
- The Teen Room collections continue to need reviewing for circulation, usefulness and interest to the teens themselves. With the T.A.G. becoming more active in voicing their preferences and other teens sharing their ideas via the "Suggestion Box" in the Teen Room staff is hoping the collections will even better reflect the choices of the community.
- T.A.G. and staff will continue to reach out to the schools and other partners in the community to create activities and support and encourage teens to become lifelong learners.

ACCOMPLISHMENTS FOR 2023

Children's Services

- The library hosted two successful reading programs during the 2023 calendar year with *Summer @ Your Library* seeing a record number of participants. The division handed out over 800 new books to children in the community to help them build their home libraries. The library also hosted variety of programs that were well attended by the community.
- The library hosted weekly storytimes with many special guests from the community. Patron favorites were: Fire Safety, Pride, Search & Rescue, Dental, & Bus (Transit). These storytimes introduced children to the many resource and organizations in our community.
- Outreach took place at all the elementary schools, Head Start Preschools, Community Connections, WISH, and Peace Health. This allowed the library to reach users that might not normally be reached. It also led to high sign-ups for *Summer @ Your Library*.
- The library was able to host Pupper Art Theater, from California, this past winter. The show was at capacity and the library recieved requests to have another performance. This was the first major program in 2023.
- The Division prepared forty monthly Maker Bags for families to pick up, with instructions and supplies to make crafts or engage in an activity around a monthly theme. Themes included, but are not limited to: Black History Month, Native American History Month, Women's History Month, Pride and Hispanic Heritage Month. These bags were well received and normally were gone within a two day period.
- The Library also honored and celebrated Filipino American History Month, Native American Heritage Month, Black History Month, Women's History Month, Hispanic Heritage Month, and Pride with a number of activities that were well received by the community. The library also hosted events to celebrate the 4th of July, New Year, Christmas, Halloween, Thanksgiving, Winter Solstice, Summer Solstice, and Dia De Los Murtos. Along with other monthly programming.
- The Library again partnered with The Bus and KGB Transit to provide free rides to children 17 years and younger to/from the library for and created a community wide scavenger hunt that ran in July & August. This partnership allow library users to get to the library easier and become more familiar with public transit.
- The Library partnered with Tongass Historical Museum to create a summer program around their Crusin' the Fossil Coastline Exhibit. This was widely popular and allow use to tailor programs to fit the communities unique interests. The library also partnered with the museum during the fall and winter art walks.
- The Library participated in the Pet & Doll Parade by handing out free books and pins to all participants. We also host a booth at the Blueberry Festival, where families could come and make a free blueberry crown, get a prize, and learn more about the library and upcoming library events.
- The Children's Services collection was successfully weeded for outdated and non-circulating items and the collection shifted enabling library users to browse the collection more easily and in the style of a bookstore with room to face titles out. At this time the library also add more games, puppet kits, and binge boxes to the collections. These items have been very popular and many request for more items like this have poured in. The library also introduced Walkman and headphones for check-out which has increased audiobook circulation.
- The Children's Library said goodbye to Library Assistant, Jayd Myers, in June of 2023 due to a Coast Guard Transfer. Jayd has been missed by all. We welcomed Elsa Snodderly in the same month as the new Library Assistant I. Elsa has brought new energy and passion to her position.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Library
Children's Services Division 1410-232
Teen Services

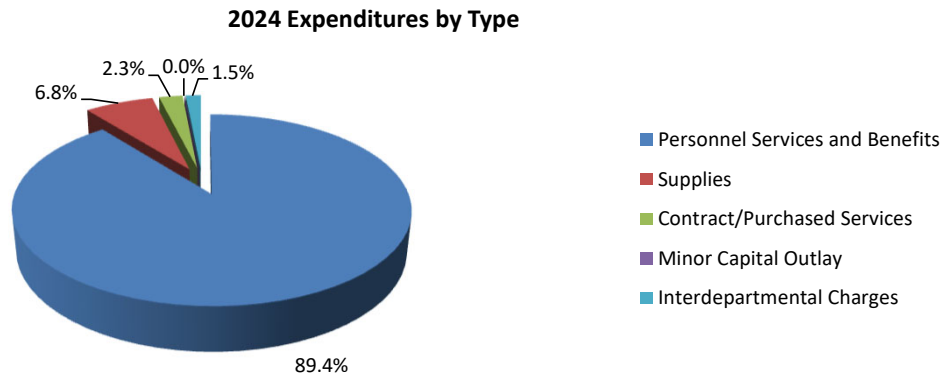
- The Ketchikan Public Library's Teen Advisory Group (T.A.G.) has been very active in 2023, making suggestions for the collections, creating art for the Teen Room, planning Teen Kits to be distributed and programming for the teens in the community.
- T.A.G. has suggested more than a dozen titles for the Teen Room this year including some very popular DVDs and graphic novels. They also planned and helped distribute nearly 300 kits and will be hosting a total of 6 events, just for teens at the library.
- T.A.G. did a bit of a revamp on the Teen Summer Program this year that had more teens participating in the whole program than last year where the focus was on reading and visiting the library rather than extra tasks. This made for an extra fun, extra interactive program for the majority of the teens.
- Great strides were made in rebuilding partnerships in 2023, with a strong T.A.G. presence at Schoenbar and regular interactions with Ketchikan Charter, Revilla, and Kayhi. Schoenbar received monthly visits year round with special all day presentations for the Teen Summer Program. Ketchikan Charter also allowed in school visits promoting the Teen Summer Program.
- After fairly thorough evaluation of the fiction, graphic novel and DVD collections last year this year the focus in the Teen Room has been on the non-fiction collection. The collection was moved to a larger space just outside the Teen Room giving the fiction collection a bit more room as well. The focus in non-fiction is more on outdated materials that need to be updated rather than strictly deleting titles.

DIVISION SUMMARY

Expenditures by Category	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	337,039	366,857	366,182	360,900	396,121	29,264	8.0%
Supplies	30,167	27,550	27,750	27,550	30,150	2,600	9.4%
Contract/Purchased Services	3,966	11,790	12,265	12,195	10,340	(1,450)	-12.3%
Minor Capital Outlay	439	700	700	700	100	(600)	-85.7%
Interdepartmental Charges	5,208	6,310	6,310	5,420	6,580	270	4.3%
Total Expenditures	376,819	413,207	413,207	406,765	443,291	30,084	7.3%

Funding Source	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund							
Property Taxes	216,391	269,999	270,405	260,298	277,888	7,889	2.9%
Charges for Services KGB	160,428	143,208	142,802	146,467	165,403	22,195	15.5%
Total Funding	376,819	413,207	413,207	406,765	443,291	30,084	7.3%

Full-time Equivalent Personnel	2022	2023 Adopted		2024		2021 Adopted/2022	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Director	0.320	0.320	0.320	0.320	30,825	-	0.0%
Children's Librarian	1.000	1.000	1.000	1.000	73,389	-	0.0%
Library Assistant II	1.000	1.000	1.000	1.000	58,351	-	0.0%
Library Assistant I	0.925	0.925	0.925	0.925	42,809	-	0.0%
Page	0.300	0.300	0.300	0.300	9,357	-	0.0%
Total	3.545	3.545	3.545	3.545	214,731	-	0.0%



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits increased by \$29,264, or by 8.0%, due to annual employee step increases, a 4.0% cost of living adjustment for IBEW, Local 1547 employees and non-represented employees that will become effective January 1, 2024, and projected increases in pension, health insurance, workers compensation and other benefit costs.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits							
500 .01 Regular Salaries and Wages	186,252	199,567	198,892	195,030	214,731	15,164	7.6%
502 .01 Temporary Wages	11,315	11,500	12,200	12,200	11,500	-	0.0%
505 .00 Payroll Taxes	14,096	16,150	15,450	15,450	17,310	1,160	7.2%
506 .00 Pension	36,078	37,810	37,810	36,760	42,670	4,860	12.9%
507 .00 Health and Life Insurance	85,783	93,430	93,430	93,070	96,040	2,610	2.8%
507 .30 Workers Compensation	475	570	570	560	590	20	3.5%
508 .00 Other Benefits	3,040	7,830	7,830	7,830	13,280	5,450	69.6%
Personnel Services and Benefits	337,039	366,857	366,182	360,900	396,121	29,264	8.0%
Supplies							
510 .01 Office Supplies	1,199	1,000	1,000	1,000	2,000	1,000	100.0%
510 .02 Operating Supplies	5,939	3,500	3,500	3,500	4,500	1,000	28.6%
510 .05 Small Tools and Equipment	458	200	200	200	200	-	0.0%
510 .07 Food/Catering	799	800	800	800	800	-	0.0%
530 .01 Library Books	15,268	15,000	15,000	15,000	15,000	-	0.0%
530 .02 Periodicals	590	800	800	800	800	-	0.0%
530 .04 Movies and Visual Series	1,949	2,000	2,000	2,000	2,000	-	0.0%
530 .05 Audio and Digital Books	3,824	4,000	4,000	4,000	4,000	-	0.0%
530 .06 Music	25	50	250	50	50	-	0.0%
530 .08 Interactive Materials	-	-	-	-	600	600	
535 .02 Business and Meal Expenses	116	200	200	200	200	-	0.0%
Supplies	30,167	27,550	27,750	27,550	30,150	2,600	9.4%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Library

Children's Services Division 1410-232

Operating Expenditures	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Contract/Purchased Services							
600 .02 Travel-Training	-	3,000	3,000	3,000	3,000	-	NA
600 .03 Training and Education	60	1,000	1,000	1,000	1,000	-	0.0%
605 .01 Ads and Public Announcements	-	300	300	300	300	-	0.0%
615 .02 Assn Membership Dues & Fees	442	500	500	500	500	-	0.0%
630 .03 Bank and Merchant Fees	32	140	140	140	140	-	0.0%
630 .04 Broadcast Content Fees	300	300	300	300	300	-	0.0%
630 .06 Service Charges and Fees	101	50	525	455	600	550	1100.0%
635 .11 Subscription Services	1,335	2,000	2,000	2,000	2,000	-	0.0%
635 .12 Technical Services	1,696	4,500	4,500	4,500	2,500	(2,000)	-44.4%
Contract/Purchased Services	3,966	11,790	12,265	12,195	10,340	(1,450)	-12.3%
Minor Capital Outlay							
790 .15 Furniture and Fixtures	439	700	700	700	100	(600)	-85.7%
Minor Capital Outlay	439	700	700	700	100	(600)	-85.7%
Interdepartmental Charges							
825 .01 Interdepartmental Charges-Insurance	5,208	6,310	6,310	5,420	6,580	270	4.3%
Interdepartmental Charges	5,208	6,310	6,310	5,420	6,580	270	4.3%
Total Expenditures by Type	376,819	413,207	413,207	406,765	443,291	30,084	7.3%

NARRATIVE

500.01 Regular Salaries and Wages: \$214,731 – This account provides expenditures for compensation paid to all regular salaried and hourly employees of the Children's Services Division.

502.01 Temporary Wages: \$11,500 - This account provides expenditures for compensation paid to temporary salaried and hourly employees of the Children's Services Division.

505.00 Payroll Taxes: \$17,310 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$42,670 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health and Life Insurance: \$96,040 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers Compensation: \$590 – This account provides expenditures for employer contributions to workers compensation.

508.00 Other Benefits: \$13,280 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

510.01 Office Supplies: \$2,000 - This account provides expenditures for paper, pens, pencils, note pads, file folders, scotch tape, toner, ink cartridges for printers, photocopy charges, small desk accessories, and minor office equipment such as staplers, scissors, and tape dispensers. The cost of these items, especially printing and toner costs, have significantly increased due to the large amount of programming and rising costs over the last year making it necessary for us to increase the amount of money that is in this line item.

510.02 Operating Supplies: \$4,500 - This account provides expenditures for supplies that are normally not of a maintenance nature and are required to support department operations. Included are the majority of arts and crafts supplies for the numerous family, children, tween and teen programs, as well as promotional materials, educational games and toys for the children and teen areas, and small prizes. Shipping costs and prices of goods have increase significantly over the past year. We have also seen large program attendance, which is increasing the amount of supplies we are using. These factors have made it necessary for us to increase this line item.

510.05 Small Tools and Equipment: \$200 - This account provides expenditures for minor tools, operating and office equipment with a value of less than \$1,000.

510.07 Food/Catering: \$800 - This account provides expenditures for food or catering services for children's and teen programs.

530.01 Library Books: \$15,000 - This account provides expenditures for the acquisition of books and print materials for the library collection. Included are books and other print materials. The cost of books has increased significantly over the last year, so we are asking for an increase of \$1,000 to help cover the cost of rising prices without having to sacrifice the quality of items being acquired.

530.02 Periodicals: \$800 - This account provides expenditures for newspapers, magazines and trade journals.

530.04 Movies and Visual Series: \$2,000 - This account provides expenditures for the acquisition of DVD and other format films and television series for the library collection. Included are education and entertainment selections.

530.05 Audio and Digital Books: \$4,000 - This account provides expenditures for the acquisition of materials in electronic format for the library. Included are books on CDs, Playaways, e-books, online audiobooks, online music and other similar forms of electronic media.

530.06 Music: \$50 - This account provides expenditures for the acquisition of music CDs for the library collection.

530.08 Interactive Materials: \$600 - This account provides expenditures for the acquisition of games, puppets, and other interactive materials for patron checkout and use.

535.02 Business and Meal Expenses: \$200 – This account provides expenditures for reimbursement to employees for mileage for use of personal vehicle used to empty the bookdrop at the Plaza Mall, distribute promotional library posters throughout Ketchikan and deliver "Born to Read" materials to the Ketchikan Medical Center.

600.02 Travel - Training: \$3,000 - This account provides expenditures for travel to conferences and in-person training. In June 2024 the Children's Librarian will attend the annual conference of the American Library Association in San Diego, CA. This is the leading conference in the library field and will provide staff with knowledge about new and emerging trends.

600.03 Training and Education: \$1,000 – This account provides expenditures for registration fees and training programs provided by staff or third-parties. Includes registration for library conferences and for continuing education classes. \$500 will be for the cost of the American Library Associations Annual Conference being held Thursday, June 27, 2024 (All day) to Tuesday, July 2, 2024 (All day) in San Diego, CA. This is the leading professional library confence conference. Head of Youth Services, Amie Toepfer, will attend this event. \$250 will be used per children's staff member to attend an online training course on Youth Services from either the American Library Association or another vendor. Classes will be geared towards emerging trends and core knowledge.

605.01 Ads and Public Announcements: \$300 – This account provides expenditures for announcements in publications, newspapers, trade journals, Internet or broadcasts over radio and television. Included are public service announcements, community issues and recruiting.

615.02 Assn. Dues and Membership Fees: \$500 – This account provides expenditures for membership in professional organizations, such as the Alaska Library Association, the American Library Association, the Public Library Association, the Young Adult Library Services Association and the Association of Library Service to Young Children. These memberships provide access to information and discounts on continuing education classes that increase staff skills and resources.

630.03 Bank and Merchant Fees: \$140 – This account provides expenditures for merchant fees for use of credit and debit cards.

630.04 Broadcast Content Fees: \$300 – This account provides expenditures for the right to broadcast copyrighted intellectual property. Included in this are licenses from Movie Licensing USA and Motion Picture Licensing Corporation.

630.06 Service Charges and Fees: \$600 – This account provides expenditures for miscellaneous service charges and fees. Included are service charges for collection agency services used to recover outstanding debts for lost and damaged materials. This account also covers the Children's Services portion of the Library's Google Workspace service, the library's calendar / scheduling system.

635.11 Subscription Services: \$2,000 - This account provides expenditures for children and teen databases, such as Scholastic Teachables. It also provides expenditures the Children's Services portion of WIX, the library website's platform, and Canva, used to design posters, signs and other library graphics.

635.12 Technical Services: \$2,500 - This account provides expenditures for contractual services, such as fees for visiting authors and performers for children's programs. We decreased this line item to cover rising cost in line items 510.01 and 510.02. We also removed funds from this line item to add to the newly created line item 530.08 Books and Periodicals Interactive Materials in the amount of \$600.

790.15 Furniture and Fixtures: \$100 - This account provides expenditures for acquisition of furniture and fixtures. Each year the Children's Library loses an average of one lamp and one rug per year. This allocation is to replace a lamp and rug if they are damaged beyond repair.

825.01 Interdepartmental Charges – Insurance: \$6,580 - This account provides expenditures for risk management services and claims.

MISSION STATEMENT

The mission of the First City Libraries (FCL) Consortium is to provide informational, educational and recreational materials and services for the residents of the City of Ketchikan and the Ketchikan Gateway Borough. This is accomplished through development, maintenance and promotion of materials, physical spaces and programs responsive to the diverse interests and needs of the community. This consortium is a cooperative effort between the City of Ketchikan and the Ketchikan Gateway Borough School District. It links Ketchikan's public and school libraries, thereby giving all citizens access to materials.

GOALS FOR 2024

- Develop and document consistent cataloging practices into our shared online catalog, and train in these practices all staff across First City Libraries.
- Continue promoting library use between Ketchikan's Public Library and Ketchikan Gateway Borough School District Libraries.
- Work with the UAS Ketchikan Campus Library to serve Ketchikan residents who wish to access Campus Library collections.
- Hold an annual fall meeting of First City Libraries staff in the public and school libraries, to conduct training, share updates, and resolve any issues with our shared online catalog.

ACCOMPLISHMENTS FOR 2023

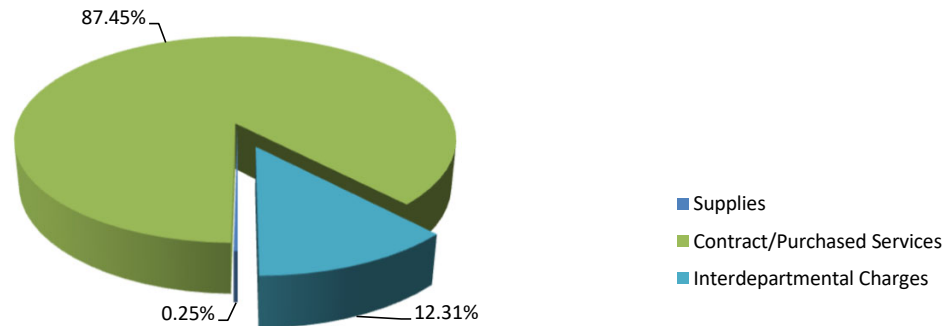
- Collaborated with UAS Library staff to encourage Ketchikan residents to sign up for UAS-Ketchikan Library cards.
- Successfully applied for FY2024 Federal Erate discounts on consortial internet service for the shared online catalog.
- Promoted library use amongst all Consortia libraries through efficient delivery service.
- Worked with City IT and SirsiDynix to update and troubleshoot SirsiDynix system software.

DIVISION SUMMARY

Expenditures by Category	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Supplies	-	150	150	150	150	-	0.0%
Contract/Purchased Services	49,898	51,150	51,150	50,783	53,300	2,150	4.2%
Interdepartmental Charges	-	7,500	7,500	7,500	7,500	-	0.0%
Total Expenditures	49,898	58,800	58,800	58,433	60,950	2,150	3.7%

Funding Source	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund							
Property Taxes	17,297	22,463	22,497	21,764	23,160	697	3.1%
Charges for Services - KGB	12,823	11,915	11,881	12,247	13,368	1,453	12.2%
Charges for Services - KGBSD	19,778	24,422	24,422	24,422	24,422	-	0.0%
Total Funding	49,898	58,800	58,800	58,433	60,950	2,150	3.7%

2024 Expenditures by Type



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- There are no significant changes between the adopted operating budget for 2023 and the proposed operating budget for 2024.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures			2022 Actual	2023 Adopted			2024 Budget	2023 Adopted/2024	
				Adopted	Amended	Estimate		Incr(Decr)	%
Supplies									
510	.02	Operating Supplies	-	150	150	150	150	-	0.0%
		Supplies	-	150	150	150	150	-	0.0%
Contract/Purchased Services									
635	.04	Software and Equipment Maintenance	31,937	31,000	31,095	31,095	33,250	2,250	7.3%
635	.11	Subscription Services	6,736	7,400	7,305	6,938	7,300	(100)	-1.4%
650	.01	Telecommunications	11,225	12,750	12,750	12,750	12,750	-	0.0%
		Contract/Purchased Services	49,898	51,150	51,150	50,783	53,300	2,150	4.2%
Interdepart'l Charges/Reimbursable Credits									
803	.01	Interdepart'l Charges - IT	-	7,500	7,500	7,500	7,500	-	0.0%
		Interdept Chgs/Reimb Credits	-	7,500	7,500	7,500	7,500	-	0.0%
Total Expenditures by Type			49,898	58,800	58,800	58,433	60,950	2,150	3.7%

NARRATIVE

510.02 Operating Supplies: \$150 – This account provides expenditures for supplies that are normally not of a maintenance nature and are required to support department operations. Included are supplies such as barcodes, security strips and carbon overdue mailers.

635.04 Software and Equipment Maintenance Services: \$33,250 - This account provides expenditures for maintenance agreements to support licensed software systems. Included is the yearly hardware and software system renewal for the SirsiDynix server.

635.11 Subscription Services: \$7,300 - This account provides expenditures for a subscription for access to the Online Computer Library Center (OCLC). The OCLC provides for unlimited cataloging, interlibrary loans and access to WorldCat (a catalog which itemizes the collections of 71,000 libraries in 112 countries).

650.01 Telecommunications: \$12,750 - This account provides expenditures for telecommunication services. Included are charges for the library server connection and server hosting and power.

803.01 Interdepartmental Charges – Information Technology: \$7,500 – This account provides expenditures for information technology services provided by the Information Technology Department. The IT Department maintains the Consortium server.

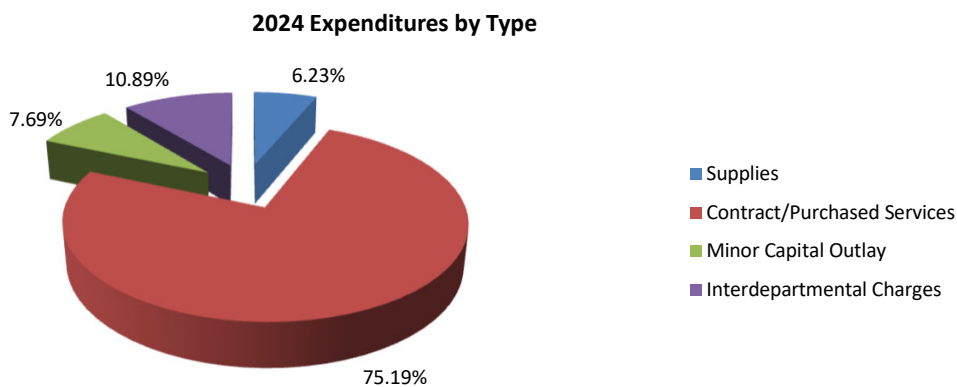
CITY OF KETCHIKAN
2024 Operating and Capital Budget
Library

Ketchikan Public Library O&M 1410-235

COST CENTER SUMMARY

Expenditures by Category	2022 Actual	2023 Adopted			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Supplies	15,710	12,300	11,900	11,800	12,450	150	1.2%
Contract/Purchased Services	119,544	137,000	143,100	143,100	150,300	13,300	9.7%
Minor Capital Outlay	3,816	38,700	33,000	33,000	15,375	(23,325)	-60.3%
Interdepartmental Charges	12,359	13,510	17,775	17,680	21,760	8,250	61.1%
Total Expenditures	151,429	201,510	205,775	205,580	199,885	(1,625)	-0.8%

Funding Source	2022 Actual	2023 Adopted			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
General Fund							
Property Taxes	86,959	131,672	134,660	131,556	126,796	(4,876)	-3.7%
Charges for Services - KGB	64,470	69,838	71,115	74,024	73,089	1,974	4.7%
Total Funding	151,429	201,510	205,775	205,580	199,885	(1,625)	-0.8%



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Electric, Water, Sewer & Solid Waste (Account No. 650.02) increased by \$8,800, or 14.4%. The estimated expenditures in 2023 will exceed the budget by \$5,800, even considering the warm summer--the Library has electric heat but no air conditioning. If temperatures are normal next summer, expenditures will increase in this line.
- Computers, Printers & Copiers (Account No. 790.26) decreased by \$23,325, or 60.3%, due to the planned replacement of: 3 staff workstations with monitors, 1 patron workstation with monitor, and one catalog workstation with monitor; 2 staff printers; and 5 UPS battery backups. per the replacement schedule developed and provided by the Information Technology Department.
- Interdepartmental-Insurance (Account No. 825.01) increased by \$8,250 or 61.1% due to an increase in insurance premiums.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Library

Ketchikan Public Library O&M 1410-235

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures	2022 Actual	2023 Adopted			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Supplies							
510 .04 Janitorial Supplies	3,328	4,500	4,100	4,000	4,500	-	0.0%
510 .05 Small Tools & Equipment	289	300	300	300	300	-	0.0%
515 .02 Building & Grounds Maint Materials	491	500	500	500	500	-	0.0%
515 .03 Furniture & Fixtures Maint Materials	1,457	1,500	1,500	1,500	1,575	75	5.0%
515 .04 Machinery & Equip Maint Materials	802	1,000	1,000	1,000	1,000	-	0.0%
515 .05 Infrastructure & Plant Maint Materials	6,741	1,500	1,500	1,500	1,575	75	5.0%
525 .07 Machinery & Equip Fuel & Lubricants	2,602	3,000	3,000	3,000	3,000	-	0.0%
Supplies	15,710	12,300	11,900	11,800	12,450	150	1.2%
Contract/Purchased Services							
635 .02 Janitorial and Cleaning Services	20,500	23,000	23,000	23,000	27,000	4,000	17.4%
635 .06 Bldg & Grounds Maint Services	125	8,700	9,000	9,000	9,200	500	5.7%
635 .07 Machinery & Equip Maint Services	4,849	4,000	4,000	4,000	4,000	-	0.0%
635 .12 Technical Services	3,849	5,000	5,000	5,000	5,000	-	0.0%
645 .01 Rents and Leases-Land and Buildings	2,100	2,100	2,100	2,100	2,100	-	0.0%
650 .01 Telecommunications	27,717	33,000	33,000	33,000	33,000	-	0.0%
650 .02 Electric, Water, Sewer & Solid Waste	60,404	61,200	67,000	67,000	70,000	8,800	14.4%
Contract/Purchased Services	119,544	137,000	143,100	143,100	150,300	13,300	9.7%
Minor Capital Outlay							
790 .26 Computers, Printers, and Copiers	3,816	38,700	33,000	33,000	15,375	-23,325	-60.3%
Minor Capital Outlay	3,816	38,700	33,000	33,000	15,375	-23,325	-60.3%
Interdepartmental Charges							
825 .01 Interdepartmental-Insurance	12,359	13,510	17,775	17,680	21,760	8,250	61.1%
Interdepartmental Charges	12,359	13,510	17,775	17,680	21,760	8,250	61.1%
Total Expenditures by Type	151,429	201,510	205,775	205,580	199,885	(1,625)	-0.8%

NARRATIVE

510.04 Janitorial Supplies: \$4,500 – This account provides expenditures for cleaning and sanitation supplies used by contracted janitors as well as consumable materials such as toilet paper, paper towels, etc.

510.05 Small Tools and Equipment: \$300 - This account provides expenditures for minor tools and operating equipment with a value of less than \$1,000.

515.02 Building and Grounds Maintenance Materials: \$500 - This account provides expenditures for the repair and maintenance of buildings and upkeep of the grounds owned or leased and operated by the City.

515.03 Furniture and Fixtures Maintenance Materials: \$1,575 - This account provides expenditures for the repair and maintenance of furniture and building fixtures owned or leased and operated by the City.

515.04 Machinery and Equipment Maintenance Materials: \$1,000 – This account provides expenditures for the repair and maintenance of machinery and equipment owned and operated by the City. Included are the library's computers.

515.05 Infrastructure and Plant Maintenance Materials: \$1,575 – This account provides expenditures for the repair and maintenance of infrastructure and plant owned and operated by the City. Included are sidewalks, parking lots and the wood pellet boiler.

525.07 Machinery and Equipment Fuel and Lubricants: \$3,000 – This account provides expenditures for the propane used to operate the fireplace.

635.02 Janitorial and Cleaning Services: \$27,000 - This account provides expenditures for services to clean the library building.

635.06 Buildings and Grounds Maintenance Services: \$9,200 - This account provides expenditures for the repair and maintenance of buildings and the upkeep of grounds owned or leased by the City. This account includes contract labor and materials required to provide the service.

635.07 Machinery and Equipment Maintenance Services: \$4,000 - This account provides expenditures for the repair and maintenance of office equipment, machinery and other operating equipment owned or leased by the City. This account includes contract labor and materials required to provide the service. It also includes maintenance service agreements for the public access copier machine and two microfilm readers. The library pays an annual fee for the propane tank; also included in this account is maintenance for the security camera system.

635.12 Technical Services: \$5,000 – This account provides expenditures for services that are not regarded as professional but require technical or special knowledge, including fire extinguisher inspections, fire alarm inspection and monitoring, pest control and fire sprinkler inspection.

645.01 Rents and Leases - Land and Buildings: \$2,100 - This account provides expenditures for the rent of heated offsite storage at the Heckman Building for reference materials, repository documents and seasonal items and supplies.

650.01 Telecommunications Services: \$33,000 - This account provides expenditures for wired and wireless telecommunication services. Included are landline services, network and data services, internet and long distance.

650.02 Electric, Water, Sewer & Solid Waste: \$70,000 - This account provides expenditures for electric, water, sewer and solid waste utility services.

790.26 Computers, Printers, and Copiers: \$15,375 - This account provides expenditures for desktop, laptops, and tablet computers; computer printers and scanners, photocopiers and fax machines. Per the replacement schedule developed by the Information Technology Department, in 2024 the following equipment will be replaced: 3 staff workstations with monitors, 1 patron workstation with monitor, and one catalog workstation with monitor; 2 staff printers; and 5 UPS battery backups.

825.01 Interdepartmental Charges – Insurance: \$21,760 - This account provides expenditures for risk management services and claims.

MISSION STATEMENT

A major tenet of the code of ethics in librarianship is a belief in lifelong learning. The Alaska State Library strongly supports continuing education for librarians, a profession of knowledgeable workers devoted to providing information in multiple formats to users. Librarians inhabit a world of change and libraries are not exempt from these forces. Grants allow staff to attend continuing education to enhance their knowledge of technology and learn about new sources of high-quality information, so they can quickly navigate the ever-changing information landscape and efficiently lead people to reliable information they need for school, work, life challenges and recreation.

GOALS FOR 2024

- Apply for the FY2025 Public Library Assistance grant.
- Identify and apply for local and other grants to enhance library collections, services and programs for the community.

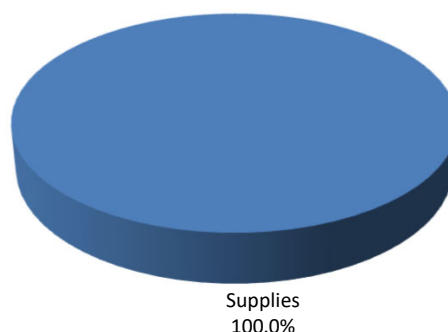
ACCOMPLISHMENTS FOR 2023

- Applied for and received the FY2024 Public Library Assistance grant, which provides funding for collection development.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Supplies							
530 .01 Library Books	6,311	7,000	7,000	6,806	8,000	1,000	14.3%
Supplies	6,311	7,000	7,000	6,806	8,000	1,000	14.3%
Total Expenditures by Type	6,311	7,000	7,000	6,806	8,000	1,000	14.3%

2024 Expenditures by Type



CITY OF KETCHIKAN
2024 Operating and Capital Budget
Library

Grants Program

Grant Program	2022 Actual	2023 Adopted			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
FY2025 Public Library Assistance Grant	-	-	-	-	7,000	7,000	New
FY2024 Public Library Assistance Grant	-	7,000	6,194	6,000	1,000	(6,000)	NA
FY2023 Public Library Assistance Grant	6,194	-	806	806	-	-	NA
FY2022 Public Library Assistance Grant	117	-	-	-	-	-	NA
Total Expenditures by Grant Program	6,311	7,000	7,000	6,806	8,000	1,000	14.3%

OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- There are no changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000. All changes in Grant Programs are a result of grant funding availability and/or award amounts actually received.

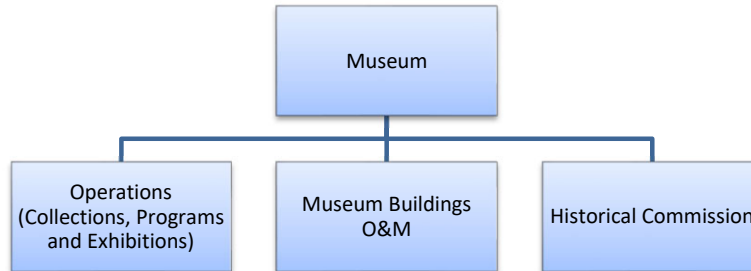
NARRATIVE

530.01 Library Books: \$8,000 - This account provides expenditures for the acquisition of books and print materials for the library collection. Included are books, maps and other print materials.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Museum

Summary

Ketchikan Museums collect, preserve, interpret and creatively share the history and culture of the region to serve, educate, engage and enrich the community. The department operates two museums: the Tongass Historical Museum and the Totem Heritage Center. In addition to stewarding a collection of regional artifacts, photographs and archives, the museums offer exhibitions, educational programs and research services.



The Museum Department is comprised of two operating divisions, a Historical Commission Program and oversees one Capital Improvement Program.

DEPARTMENT EXECUTIVE SUMMARY

Divisions/Cost Center/Programs	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Operations	880,092	1,060,028	1,060,226	1,002,579	1,130,756	70,728	6.7%
Museum Buildings O&M	163,001	165,840	168,942	168,932	173,870	8,030	4.8%
Historical Commission	1,350	1,000	1,000	1,000	1,000	-	0.0%
Grants	61,174	10,000	22,000	22,000	10,000	-	0.0%
Capital Improvement Program	139,907	115,790	115,790	115,790	1,374,119	1,258,329	1086.7%
Total	1,245,524	1,352,658	1,367,958	1,310,301	2,689,745	1,337,087	98.8%

Expenditures by Category	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	770,649	937,433	927,077	872,730	977,393	39,960	4.3%
Supplies	93,616	92,860	96,695	96,695	101,847	8,987	9.7%
Contract/Purchased Services	206,146	162,975	174,514	174,514	185,446	22,471	13.8%
Minor Capital Outlay	3,859	7,750	14,732	14,732	7,100	(650)	-8.4%
Interdepartmental Charges	31,347	35,850	39,150	35,840	43,840	7,990	22.3%
Major Capital Outlay	139,907	115,790	115,790	115,790	1,374,119	1,258,329	1086.7%
Total	1,245,524	1,352,658	1,367,958	1,310,301	2,689,745	1,337,087	98.8%

Funding Source	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund							
General Fund Support	997,589	1,011,668	1,014,968	1,172,511	1,003,626	(8,042)	-0.8%
Charges for Services	46,854	215,200	215,200	-	212,000	(3,200)	-1.5%
Public Works Sales Tax	139,907	49,800	49,800	49,800	72,516	22,716	45.6%
Grants	61,174	10,000	22,000	22,000	10,000	-	0.0%
CPV Capital Project Fund	-	-	-	-	90,000	90,000	NA
Community Facilities Development Fund	-	65,990	65,990	65,990	1,211,603	1,145,613	NA
Total	1,245,524	1,352,658	1,367,958	1,310,301	2,689,745	1,337,087	98.8%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Museum

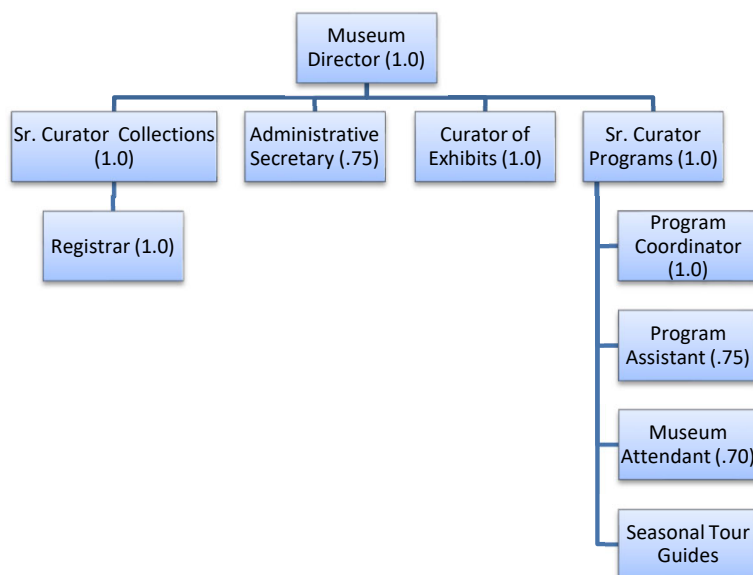
Summary

Full-time Equivalent Personnel	2022	2023 Adopted		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Operations	8.20	8.25	8.25	8.25	535,053	-	0.0%
Total	8.20	8.25	8.25	8.25	535,053	-	0.0%

MISSION STATEMENT

The mission of the Ketchikan Museums is to collect, preserve, interpret and creatively share the history and culture of our region to serve, educate, engage and enrich our community. In addition, the Totem Heritage Center preserves and perpetuates the living artistic traditions of the Tlingit, Haida and Tsimshian peoples that gave rise to the original totem poles on display and provides the opportunity to discover, learn and practice Native arts to inspire cultural understanding.

Core Values: **Discovery:** Ketchikan Museums will offer relevant experiences to explore, educate, and enlighten. **Community Identity:** Ketchikan Museums will safeguard and reflect Ketchikan's vibrant cultural landscape. **Integrity:** Ketchikan Museums will be credible stewards of the community's public trust, investment and its most treasured asset, its heritage. **Communication:** Ketchikan Museums will serve as a leader to innovatively inspire and encourage meaningful community-wide interaction, participation, and collaboration.



GOALS FOR 2024

Facilities: The Tongass Historical Museum and the Totem Heritage Center safely house the collection and inspire our visitors to honor Ketchikan's history and heritage.

- Continue facility improvements
- Address collection storage needs

Collections Stewardship: Collections are safe, organized and accessible. Collection stewardship procedures meet or exceed best practices as defined by the American Alliance of Museums.

- Strengthen stewardship of the collection
- Conduct inventory
- Increase access to the collection and our capacity as a community resource
- Provide care for totem poles

Programs: Provide meaningful museum experiences for diverse audiences, which honor stories, build connections, and inspire life-long learning.

- Maintain the Native Arts Studies Program
- Develop school outreach opportunities
- Offer exhibit-responsive programming
- Offer an excellent visitor experience

Outreach: Outreach efforts will increase the awareness of Museum resources and will integrate new digital platforms.

- Provide numerous platforms for community engagement online
- Produce relevant publications
- Conduct other activities per the adopted Strategic Plan

Exhibitions: Exhibitions engage diverse audiences with our authentic and unique history and heritage.

- Seek ways to build upon the successes of Core Exhibits
- Develop a relevant annual Featured Exhibit and plan for future exhibits
- Continue to develop engaging Virtual Exhibits
- Facilitate interpretation outside of the Museums – the community is an extension of the exhibits

Personnel:

- Fully staff tour guide positions
- Provide learning opportunities for staff

ACCOMPLISHMENTS FOR 2023

Numbers reflect participation between September 1, 2022 and August 31, 2023

Facilities:

- Building Maintenance addressed numerous facility issues related to aging HVAC systems, aging roofing, and high-use restrooms.
- Replaced gutters and renovated the workshop at the Totem Heritage Center
- Increased number of security cameras and shared relevant footage with KPD as needed

Collections:

- Accepted 100 new (donated and purchased) acquisitions for the collection
- Maintained public access to collections and archives
- Responded to 271 requests for research or historical photographs for personal, scholarly, or governmental inquiries
- Utilized 288 volunteer hours
- Worked with the Ketchikan Daily News to publish “Artifact of the Month,” a monthly article highlighting collections in addition to monthly radio reports on KTKN and KRBD
- Received 303 loaned items from 48 lenders for use in multiple exhibits
- Renewed the Memorandum of Agreement with the Tongass Historical Society for the care and use of their collection
- Developed Ketchikan Museums' first Collections Plan
- Began reconciling 160 unclaimed loans from as early as the 1960s

Programs & Outreach:

- Promoted Museum Attendant Teresa DeWitt to Program Assistant and hired Deborah Mercy as her replacement
- Hosted 104,875 visitors through November 15 at the Tongass Historical Museum and the Totem Heritage Center. This includes locals, school groups, adult students, researchers, various program attendees, and general visitors. In comparison, we hosted 68,694 total visitors in 2019. The Museums are open year-round, with daily summer hours from April 20 through September 30. The Museums have an extensive online presence with the following virtual engagements: 10,657 users visited Virtual Exhibits and Past Perfect Online; 15,599 Facebook engagements and 5,438 Instagram likes/comments. The Museums' YouTube channel had 10,585 views.
- Offered nine Museum Midday presentations (3 pending for fall 2023) featuring a diverse set of speakers including artists, educators, and experts in various fields relevant to the Ketchikan community
- Conducted a successful 47th season of the Native Arts Studies Program with a combination of virtual, hybrid, and in-person classes: 12 classes, 112 students, 323 hours of instruction. Open Craft Night resumed.
- Led 12 school tours for 315 students and 45 teachers/parents.
- Produced a monthly email newsletter and continued development of KetchikanMuseums.org to increase accessibility with online platforms like the PastPerfect collections database

CITY OF KETCHIKAN**2024 Operating and Capital Budget****Museum****Operations Division 1420-110****Exhibits:**

- Developed a local version of Ray Troll's *Cruisin' the Fossil Coastline* as the featured exhibit (March 2023-January 2024)
- Produced *Ketchikan at the Fair* (August 22 - September 16), featuring local art from the Southeast Alaska State Fair
- Continued update of 1990s interpretive panels at the Totem Heritage Center
- Produced virtual exhibits of current and previous exhibitions available at KetchikanMuseums.org
- Featured traveling exhibit *Haida Rising* photography exhibit (May-September)
- Produced the 2023 Native Arts Studies Program instructor and student exhibit

Other Projects:

- Completed the following grant projects: \$8,302.75 from the 2022 Museum Alaska's Collections Management Fund to update the last of the incandescent exhibit lighting at the Totem Heritage Center with efficient LED fixtures; \$3,000 from the 2022 Museum Alaska's Alaska Art Fund to purchase a button robe collar
- Convened the Museum Advisory Board four times and provided monthly updates
- Continued development of the Ketchikan Salmon Walk. Installation delayed due to shipping error
- Hosted the Tongass Historical Society annual meeting
- Assisting the new Metlakatla Historical Archives get up and running
- Assisted numerous community groups with special projects

Ketchikan Historic Commission:

- Convened the Commission nine times. Ongoing projects include: drafting a Historic Preservation Plan, developing an Aleut Memorial and additional interpretative signage

DIVISION SUMMARY

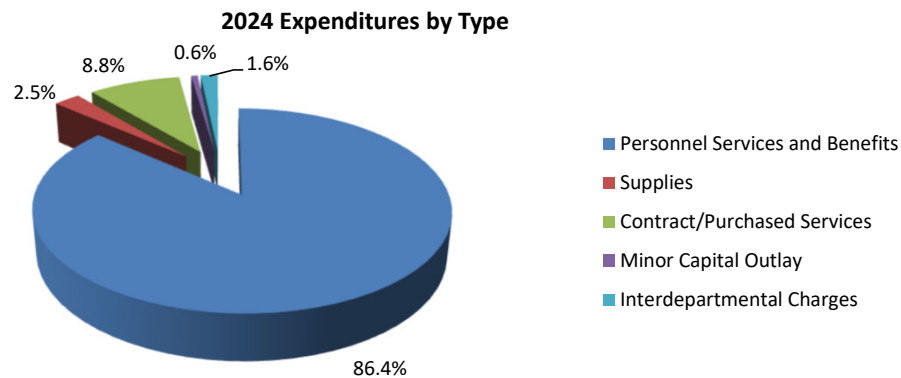
Expenditures by Category	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	770,649	937,433	927,077	872,730	977,393	39,960	4.3%
Supplies	22,229	19,610	21,813	21,813	28,597	8,987	45.8%
Contract/Purchased Services	67,821	76,675	78,044	78,044	99,146	22,471	29.3%
Minor Capital Outlay	3,859	7,750	14,732	14,732	7,100	(650)	-8.4%
Interdepartmental Charges-Public Safety	-	-	-	-	-	-	0.0%
Interdepartmental Charges	15,534	18,560	18,560	15,260	18,520	(40)	0.0%
Total Expenditures	880,092	1,060,028	1,060,226	1,002,579	1,130,756	70,728	6.7%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Museum

Operations Division 1420-110

Funding Source	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund Support							
General Fund Support	833,238	844,828	845,026	1,002,579	918,756	73,928	8.8%
Charges for Services	46,854	215,200	215,200	-	212,000	(3,200)	-1.5%
Total Funding	880,092	1,060,028	1,060,226	1,002,579	1,130,756	70,728	6.7%

Full-time Equivalent Personnel	2022	2023 Adopted		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Director	1.00	1.00	1.00	1.00	92,119	-	0.0%
Administrative Secretary	0.75	0.75	0.75	0.75	39,064	-	0.0%
Sr. Curator-Collections	1.00	1.00	1.00	1.00	71,237	-	0.0%
Sr. Curator-Programs	1.00	1.00	1.00	1.00	71,572	-	0.0%
Curator of Exhibits	1.00	1.00	1.00	1.00	60,616	-	0.0%
Program Coordinator	1.00	1.00	1.00	1.00	61,580	-	0.0%
Museum Attendant	0.70	0.75	0.75	0.75	31,177	-	0.0%
Program Assistant	0.75	0.75	0.75	0.75	35,166	-	0.0%
Registrar	1.00	1.00	1.00	1.00	72,522	-	0.0%
Subtotal	8.20	8.25	8.25	8.25	535,053	-	0.0%
Less Salaries and Wages Reported in Grant Program					-		
Total					535,053		



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits increased by \$39,960, or by 4.3%, due to annual employee step increases, a \$12,680 increase to the temporary wages for seasonal help, and projected increases in pension and workers compensation, which was offset by the slight reduction in FTE for the Museum Attendant who has elected to waive health insurance coverage through the City as she is covered by another plan.
- Printing & Binding (Acct. 605.03) increased by \$5,155, or 60%, due to increased attendance plus paper cost increases.
- Technical Services (Acct. 635.12) increased by \$9,000, or 44.1%, to return to 2019 programming levels.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Museum

Operations Division 1420-110

- Telecommunications (Acct. 650.01) increased by \$5,000, or 14.3%, due to necessary equipment updates to maintain functionality.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits							
500 .01 Regular Salaries and Wages	461,933	506,443	506,443	495,220	535,053	28,610	5.6%
500 .05 Longevity Pay	-	-	-	1,800	1,900	1,900	new
501 .01 Overtime Wages	780	1,300	1,300	1,300	1,300	-	0.0%
502 .01 Temporary Wages	39,568	82,320	71,964	59,480	95,000	12,680	15.4%
505 .00 Payroll Taxes	36,809	45,140	45,140	41,830	48,445	3,305	7.3%
506 .00 Pension	88,491	100,610	100,610	94,360	111,865	11,255	11.2%
507 .00 Health and Life Insurance	136,277	186,380	186,380	163,570	170,400	(15,980)	-8.6%
507 .30 Workers Compensation	1,216	1,600	1,600	1,530	1,650	50	3.1%
508 .00 Other Benefits	5,575	13,640	13,640	13,640	11,780	(1,860)	-13.6%
Personnel Services and Benefits	770,649	937,433	927,077	872,730	977,393	39,960	4.3%
Supplies							
510 .01 Office Supplies	2,500	2,500	2,500	2,500	4,000	1,500	60.0%
510 .02 Operating Supplies	9,742	9,000	9,268	9,268	11,250	2,250	25.0%
510 .05 Small Tools & Equipment	250	250	1,661	1,661	500	250	100.0%
510 .07 Food/Catering	1,425	500	482	482	1,000	500	100.0%
510 .08 Inventory for Resale	2,486	2,000	2,000	2,000	5,620	3,620	181.0%
510 .09 Artifacts	3,000	3,000	3,000	3,000	3,000	-	0.0%
520 .02 Postage	473	350	350	350	450	100	28.6%
520 .03 Bulk Mailing	265	1,540	975	975	1,250	(290)	-18.8%
520 .04 Freight-Material and Supplies	1,627	-	1,100	1,100	1,000	1,000	NA
530 .01 Library Books	300	300	300	300	350	50	16.7%
530 .02 Periodicals	161	170	177	177	177	7	4.1%
Supplies	22,229	19,610	21,813	21,813	28,597	8,987	45.8%
Contract/Purchased Services							
600 .02 Travel -Training	-	-	-	-	1,400	1,400	NA
600 .03 Training and Education	400	400	150	150	500	100	25.0%
605 .01 Ads and Public Announcements	1,315	500	1,528	1,528	1,000	500	100.0%
605 .02 Marketing	3,595	3,920	3,920	3,920	3,990	70	1.8%
605 .03 Printing & Binding	8,497	8,500	9,186	9,186	13,655	5,155	60.6%
615 .02 Assn. Membership Dues & Fees	715	715	456	456	706	(9)	-1.3%
630 .03 Bank and Merchant Charges	3,872	5,400	5,400	5,400	6,000	600	11.1%
635 .04 Software Maintenance Services	432	440	433	433	432	(8)	-1.8%
635 .07 Machinery & Equip Maint Services	150	500	500	500	500	-	0.0%
635 .11 Subscription Services	797	900	1,071	1,071	1,563	663	73.7%
635 .12 Technical Services	18,622	20,400	20,400	20,400	29,400	9,000	44.1%
650 .01 Telecommunications	29,426	35,000	35,000	35,000	40,000	5,000	14.3%
Contract/Purchased Services	67,821	76,675	78,044	78,044	99,146	22,471	29.3%
Minor Capital Outlay							
790 .15 Furniture & Fixtures	-	-	1,398	1,398	-	-	NA
790 .25 Machinery and Equipment	-	-	4,845	4,845	-	-	NA
790 .26 Computers, Printers & Copiers	1,760	5,650	6,351	6,351	5,000	(650)	-11.5%
790 .35 Software	2,099	2,100	2,138	2,138	2,100	-	0.0%
Minor Capital Outlay	3,859	7,750	14,732	14,732	7,100	(650)	-8.4%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Museum

Operations Division 1420-110

Operating Expenditures	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Interdepartmental Charges							
825 .01 Interdepartmental-Insurance	15,534	18,560	18,560	15,260	18,520	(40)	-0.2%
Interdepartmental Charges	15,534	18,560	18,560	15,260	18,520	(40)	-0.2%
Total Expenditures by Type	880,092	1,060,028	1,060,226	1,002,579	1,130,756	70,728	6.7%

NARRATIVE

500.01 Regular Salaries and Wages: \$535,053 – This account provides expenditures for the annual wages of all regular Museum Department employees.

500.05 Longevity Pay: \$1,900 – Employees may be awarded a bonus upon their anniversary to recognize employees who have remained with the City and KPU for at least 15 years.

501.01 Overtime Wages: \$1,300 - This account provides expenditures for the cost of overtime incurred by Museums staff during the course of the year.

502.01 Temporary Wages: \$95,000 - This account provides expenditures for the compensation of seasonal tour guides who are employed during the tour season to provide interpretation and visitor services at both museums.

505.00 Payroll Taxes: \$48,445 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes for Museums staff.

506.00 Pension: \$111,865 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health and Life Insurance: \$170,400 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers Compensation: \$1,650 – This account provides expenditures for employer contributions to workers compensation.

508.00 Other Benefits: \$11,780 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

510.01 Office Supplies: \$4,000 - This account provides expenditures for paper, pens, pencils, file folders, tape, toner, ink cartridges for photo printing, photocopy charges, small desk accessories and minor office equipment.

510.02 Operating Supplies: \$11,250 - This account provides expenditures for collection storage containers; acid-free paper, foam; archival adhesives; curatorial cleaning supplies; blotting paper; document boxes; and other collections items. This account also provides for supplies for the Native Arts Studies program, educational supplies and supplies associated with exhibitions such as paint, lumber and hardware.

510.05 Small Tools & Equipment: \$500 - This account provides for tools and equipment needed to conduct the Native Arts Studies Program.

510.07 Food/Catering: \$1,000 - This account provides expenditures for food or catering services for public programs such as an annual exhibit opening, open houses and special events.

510.08 Inventory for Resale: \$5,620 - This account provides expenditures for the purchase of materials which are sold to

participants of classes and other programs or events. Expenditures under this account are fully recovered through sales and varies annually depending on the class schedule.

510.09 Artifacts: \$3,000 - This account provides expenditures for the acquisition of artifacts, artwork and other items for the permanent collections and costs associated with acquisitions.

520.02 Postage: \$450 - This account provides expenditures for general postage for all Museum Department operations.

520.03 Bulk Mailing: \$1,250 - This account provides expenditures for bulk mailing of exhibit and program announcements and newsletters for the Museum Department.

520.04 Freight-Material and Supplies: \$1,000 - This account provides expenditures for shipping materials.

530.01 Library Books: \$350 - This account provides for the acquisition of books and digital materials for the Tongass Historical Museum's research library and Totem Heritage Center student resource library. Included are books, maps, charts and other printed or digital materials.

530.02 Periodicals: \$177 - This account provides expenditures for an annual subscription to the *Ketchikan Daily News*.

600.02 Travel - Training: \$1,400 - This account provides expenditures for transportation, lodging and per diems associated with travel for training at annual conferences.

600.03 Training and Education: \$500 - This account provides expenditures for registrations at an annual museum conference or online professional development.

605.01 Ads and Public Announcements: \$1,000 - This account provides expenditures for announcements in publications, journals, Internet, or broadcasts over radio and television. Included are legal notices, employee recruiting and requests for proposals.

605.02 Marketing: \$3,990 - This account provides expenditures for advertising in the local Ketchikan Walking Tour map, other visitor outreach efforts and domain name registrations.

605.03 Printing and Binding: \$13,655 - This account provides for printing of the Ketchikan Museums' two newsletters, exhibit-related printing, the Native Arts Studies Program class brochure, interpretive brochures and panels, educational materials and admissions materials.

615.02 Assn. Dues and Membership Fees: \$706 - This account provides for the cost of the department's memberships in Museums Alaska, Alaska Historical Society and other professional resource associations.

630.03 Bank and Merchant Charges: \$6,000 - This account provides expenditures for bank card fees and credit card charges associated with photo orders, class registration fees, material fees and general admissions. Additional income offsets increases to these fees as there is a standard percentage charged per transaction.

635.04 Software Maintenance Services: \$432 - This account provides expenditures for the maintenance agreement to support the department's collections management software, PastPerfect.

635.07 Machinery and Equipment Maintenance Services: \$500 - This account provides expenditures for the repair and maintenance of office equipment, machinery and other operating equipment.

635.11 Subscription Services: \$1,563 - This account provides expenditures for annual subscriptions to Ancestry.com, an on-line genealogy research database, PastPerfect Online, a service providing Web access to museum collections and other digital services like Adobe Creative Cloud.

635.12 Technical Services: \$29,400 - This account provides expenditures for fees and expenses for the Native Arts Studies instructors and other history and exhibit-related programs.

650.01 Telecommunications: \$40,000 - This account provides expenditures for telecommunication services for voice, alarm, data transfer and security lines at the Tongass Historical Museum and the Totem Heritage Center as well as for security cameras in the Creek Street area.

790.26 Computers, Printers & Copiers: \$5,000 - This account provides expenditures for the replacement of one workstation, one monitor, and two laptops per the replacement schedule developed by the Information Technology Department.

790.35 Software: \$2,100 - This account provides expenditures for access to cloud-based software for design of exhibits and educational materials and processing of historic photos.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Museum

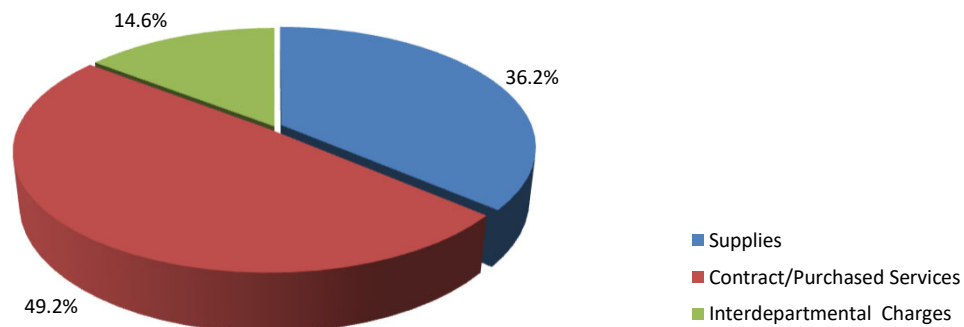
Museum Buildings O&M 1420-242

COST CENTER OPERATING BUDGET DETAIL

Operating Expenditures	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Supplies							
510 .02 Operating Supplies	8,411	8,500	9,435	9,435	8,500	-	0.0%
515 .02 Building & Grounds Maint Materials	10,000	7,000	6,802	6,802	7,000	-	0.0%
525 .03 Heating Fuel	40,796	47,500	47,500	47,500	47,500	-	0.0%
Supplies	59,207	63,000	63,737	63,737	63,000	-	0.0%
Contract/Purchased Services							
635 .02 Janitorial and Cleaning Services	27,510	29,000	28,260	28,260	29,000	-	0.0%
635 .06 Building & Grounds Maint Services	25,485	20,000	20,000	20,000	20,000	-	0.0%
645 .01 Rents and Leases-Land & Buildings	3,505	3,550	3,355	3,355	3,550	-	0.0%
650 .02 Electric, Water, Sewer and Solid Waste	31,481	33,000	33,000	33,000	33,000	-	0.0%
Contract/Purchased Services	87,981	85,550	84,615	84,615	85,550	-	0.0%
Interdepartmental Charges							
825 .01 Interdepartmental Charges-Insurance	15,813	17,290	20,590	20,580	25,320	8,030	46.4%
Interdepartmental Charges	15,813	17,290	20,590	20,580	25,320	8,030	46.4%
Total Expenditures by Type	163,001	165,840	168,942	168,932	173,870	8,030	4.8%

Funding Source	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund							
General Fund Support	163,001	165,840	168,942	168,932	173,870	8,030	4.8%
Total Funding	163,001	165,840	168,942	168,932	173,870	8,030	4.8%
Total Expenditures by Type	163,001	165,840	168,942	168,932	173,870	8,030	4.8%

2024 Expenditures by Type



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Interdepartmental Charges - Insurance (Account No. 825.01) increased \$8,030, or by 46.4%, to account for increased insurance rates.

NARRATIVE

510.02 Operating Supplies: \$8,500 - This account provides expenditures for consumable supplies that are normally not of a maintenance nature. Included are toilet paper, paper towels, other supplies necessary for the public restrooms.

515.02 Building and Grounds Maintenance Materials: \$7,000 – This account provides expenditures for materials for the repair and maintenance of the Tongass Historical Museum and Totem Heritage Center Buildings and the upkeep of the grounds.

525.03 Heating Fuel: \$47,500 - This account provides expenditures for heating fuel to heat the Tongass Historical Museum and Totem Heritage Center Buildings.

635.02 Janitorial and Cleaning Services: \$29,000 - This account provides expenditures for contracted services to clean the Tongass Historical Museum and Totem Heritage Center Buildings. An increase is expected due to the end of a multi-year contract.

635.06 Buildings and Grounds Maintenance Services: \$20,000 - This account provides expenditures for contractual services such as fire and intrusion alarm maintenance and repair, annual inspections, boiler maintenance, broken window replacement, landscaping services, etc.

645.01 Rents and Leases: \$3,550 - This account provides expenditures for one secure storage unit for large artifacts that do not fit within museum facilities.

650.02 Electric, Water, Sewer & Solid Waste: \$33,000 - This account provides expenditures for electric, water, sewer and solid waste utility services.

825.01 Interdepartmental Charges – Insurance: \$25,320 - This account provides expenditures for risk management services and claims.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Museum

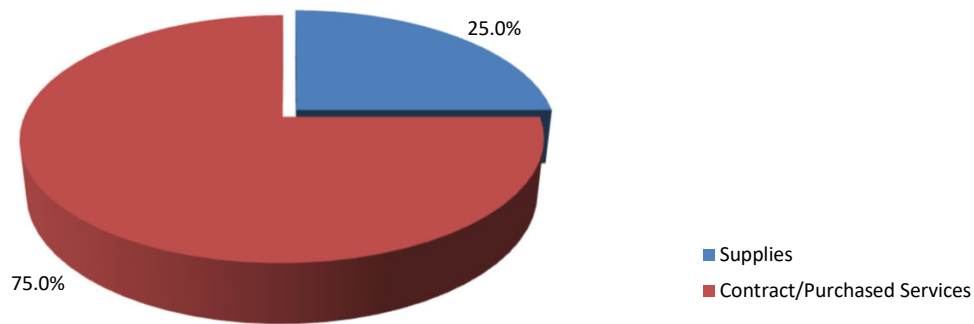
Historical Commission 1420-244

COST CENTER OPERATING BUDGET DETAIL

Operating Expenditures	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Supplies							
510 .02 Operating Supplies	250	250	250	250	250	-	0.0%
Supplies	250	250	250	250	250	-	0.0%
Contract/Purchased Services							
605 .01 Ads and Public Announcements	1,100	750	750	750	750	-	0.0%
Contract/Purchased Services	1,100	750	750	750	750	-	0.0%
Total Expenditures by Type	1,350	1,000	1,000	1,000	1,000	-	0.0%

Funding Source	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund							
General Fund Support	1,350	1,000	1,000	1,000	1,000	-	0.0%
Total Funding	1,350	1,000	1,000	1,000	1,000	-	0.0%
Total Expenditures by Type	1,350	1,000	1,000	1,000	1,000	-	0.0%

2023 Expenditures by Type



NARRATIVE

510.02 Operating Supplies: \$250 - This account provides expenditures for supplies for public meetings and the production of informational materials.

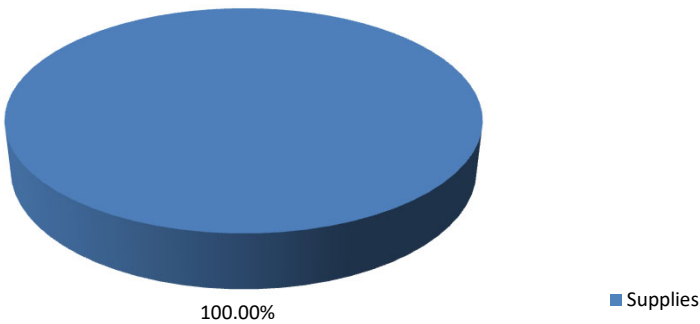
605.01 Ads and Public Announcements: \$750 - This account provides expenditures for advertising and announcements in publications, newspapers, trade journals, Internet or broadcasts over radio and television. Included are requests for proposals, meeting announcements, membership, etc.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Museum

Grants Program 1420-192

DIVISION OPERATING BUDGET DETAIL							
Expenditures by Category	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Supplies							
510 .02 Operating Supplies	8,930	-	895	895	-	-	NA
510 .09 Artifacts	3,000	10,000	10,000	10,000	10,000	-	0.0%
Supplies	11,930	10,000	10,895	10,895	10,000	-	0.0%
Contract/Purchased Services							
605 .03 Printing & Binding	-	-	1,605	1,605	-	-	NA
635 .12 Technical Services	49,244	-	9,500	9,500	-	-	NA
Contractual Services	49,244	-	11,105	11,105	-	-	NA
Total Expenditures	61,174	10,000	22,000	22,000	10,000	-	0.0%

2024 Expenditures by Type



CITY OF KETCHIKAN
2024 Operating and Capital Budget
Museum

Grants Program 1420-192

Grant Program	2022	2023 Adopted			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Museums Alaska Collections Mgmt	8,302	-	-	-	-	-	NA
Museums Alaska Art Acquisition	3,000	10,000	10,000	10,000	10,000	-	0.0%
Grant in Aid	-	-	12,000	12,000	-	-	NA
							NA
Total Expenditures by Grant Program	11,302	10,000	22,000	22,000	10,000	-	0.0%

NARRATIVE

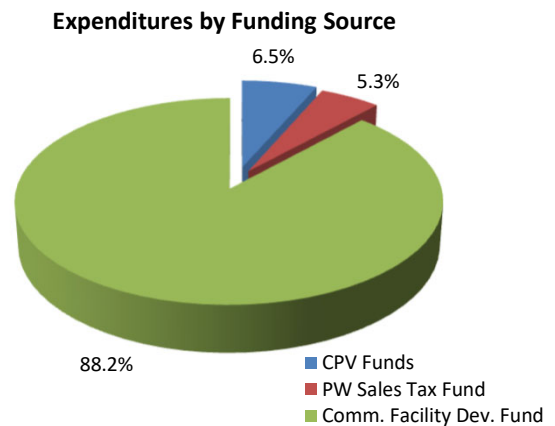
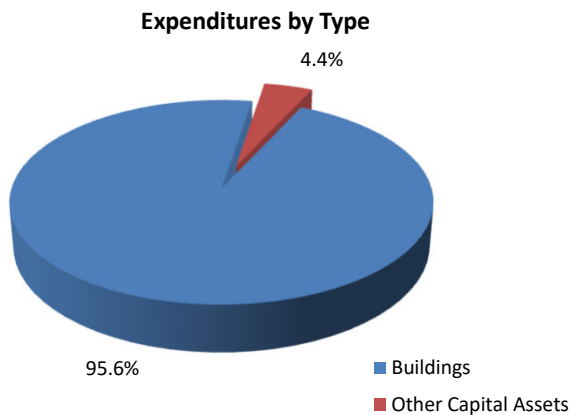
510.09 Artifacts: \$10,000 - This account provides expenditures for the acquisition of artifacts specific to a proposed Museums Alaska Art Acquisition grant (annually awarded in November/December).

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Museum

Capital Budget

Major Capital Outlay	2022	2023			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
705.00 Buildings	139,907	65,990	65,990	65,990	1,314,119	1,248,129	1891.4%
740.00 Other Capital Assets	-	49,800	49,800	49,800	60,000	10,200	NA
Total Major Capital Outlay	139,907	115,790	115,790	115,790	1,374,119	1,258,329	1086.7%

Capital Improvement Projects		Funding Sources			Total
		PW Sales Tax Fund	CPV Funds	Comm. Facility Dev. Fund	
Project #	Project				
705.00 Buildings					
	Museum HVAC Phase IV - Exterior Envelope	8,673	40,000	827,258	875,931
	Totem Heritage Center structural repairs	3,843	-	384,345	388,188
	Museum parking lot safety improvements	-	50,000	-	50,000
		-	-	-	-
	Total Buildings	12,516	90,000	1,211,603	1,314,119
740.00 Other Capital Outlay					
	Maintain totem poles	45,000	-	-	45,000
	Main School Desk sculpture	15,000	-	-	15,000
	Total Other Capital Outlay	60,000	-	-	60,000
	Total Capital Budget	72,516	90,000	1,211,603	1,374,119



CITY OF KETCHIKAN
2024 Operating and Capital Budget
Civic Center

Summary

The Ted Ferry Civic Center is a multi-purpose public facility intended to encourage a balance of uses to meet the economic, social, cultural and convention needs of the greater Ketchikan community. The Civic Center staff is committed to ensuring that the facility and services provided reflect favorably on the City of Ketchikan.

The Civic Center Department is comprised of one operating division and oversees one Capital Improvement Program.

DEPARTMENT EXECUTIVE SUMMARY

Divisions/Cost Center/Programs	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Operations	508,115	611,684	612,124	583,400	648,458	36,774	6.0%
Capital Improvement Program	-	300,000	300,000	198,167	294,833	(5,167)	-1.7%
Total	508,115	911,684	912,124	781,567	943,291	31,607	3.5%

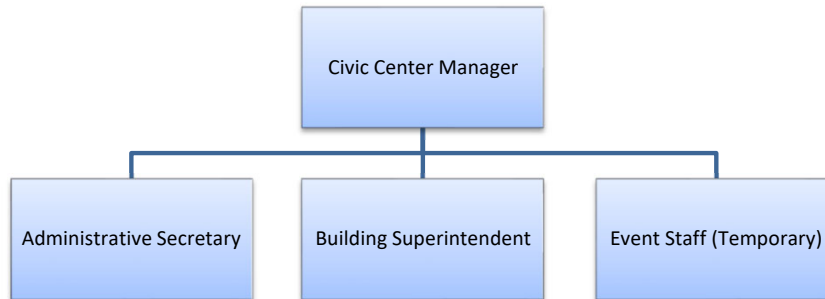
Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	301,784	399,324	399,324	375,290	413,588	14,264	3.6%
Supplies	77,314	87,115	78,915	74,265	86,215	(900)	-1.0%
Contract/Purchased Services	106,510	98,275	104,425	104,425	108,775	10,500	10.7%
Minor Capital Outlay	8,985	12,700	14,750	14,750	21,950	9,250	72.8%
Interdepartmental Charges	13,522	14,270	14,710	14,670	17,930	3,660	25.6%
Major Capital Outlay	-	300,000	300,000	198,167	294,833	(5,167)	-1.7%
Total	508,115	911,684	912,124	781,567	943,291	31,607	3.5%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund							
Charges for Services	103,371	85,000	85,440	89,978	85,000	-	0.0%
Transient Sales Tax	404,744	826,684	826,684	691,589	858,291	31,607	3.8%
Total	508,115	911,684	912,124	781,567	943,291	31,607	3.5%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Operations	3.00	3.00	3.00	3.00	202,808	-	0.0%
Total	3.00	3.00	3.00	3.00	202,808	-	0.0%

MISSION STATEMENT

It is the mission of the Civic Center Department to operate the Ted Ferry Civic Center in a courteous and professional manner; to ensure that the building is well maintained, available and operationally ready to meet the needs of those desiring to use it; to assist the public in coordination and production of events from booking through final billing; and to provide flexible and technologically current services to those with unique requirements.



GOALS FOR 2024

- Continue to provide well-trained staff for all types of events. Ensure facility is maintained and operationally ready to meet the needs of the community, and visiting tenants.
- Continue marketing through the City's website, Facebook and the Ketchikan Visitors Bureau members website. Keep current on trends in social media for the Civic Center in order to provide information to the community regarding current events, availability of the facility and event planning tips and guidelines. Continue working with the KVB on marketing strategies and increasing the economic impact of the Civic Center.
- Develop a marketing plan highlighting the amenities at the Civic Center.
- Increase facility use by local individuals, businesses and organizations through exceptional customer service, facility promotions and improvements; and local advertising.
- Continue working with the Public Works Department to complete programmed capital improvement projects with minimal disruption to Civic Center users and scheduled events.
- Continue working with the City Manager's office to develop and update Civic Center policies, rates and procedures.
- There are 77 days prebooked for 2024 for a variety of conventions, meetings, banquets, ceremonies, auctions, fundraisers and other events.

ACCOMPLISHMENTS FOR 2023

- During 2023, the Ted Ferry Civic Center was booked for 161 days for various meetings, banquets, ceremonies, auctions, fundraisers, and arts events.
- As of August 2023 the following **public events** took place or are scheduled to take place at the Ted Ferry Civic Center in 2023: Michael Palascak Comedy Show, KIC Elections and Membership Meeting, First City Players Jazz and Cabaret Show, Southern Southeast Regional Aquaculture Board and Finance meetings, Ketchikan Area Arts and Humanities Council Wearable Art Show, Phantom Booth Productions Valentine's Day Ball, Rainy Day Quilter's Quilt Show, Peacehealth 100 Year Dedication Celebration, Ketchikan Visitor's Bureau Banquet, Ketchikan Youth Court Benefit Concert, KIC Housing

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Civic Center

Civic Center Operations 1430-110

Meeting, University of Alaska Southeast Graduation, KIC Graduation Celebration, Sealaska Community Meeting, Alaska Credit Union League Convention, Andiamo Dance Company Fundraiser, KIC Health Fair, Alaska Fish Culture Conference, Ketchikan Wellness Coalition Health Summit, Tommy Brennan Comedy Show, First City Player's Fish Pirate's Daughter Performances, Murkowski-Waterfall Foundation Dinner, Cape Fox Corporation Annual Meeting, First City Player's Divas/Divos Performances, Alaska Association of Harbormasters and Port Administrator's Conference, Tony Valentine's Girls Night Out, Ketchikan Theatre Ballet Autumn Showcase, Ketchikan Public Health Department Flu Clinic, Schoenbar "Songs for Your Supper" Concert, Chamber of Commerce Annual Banquet, Cape Fox Corporation 50 Year Celebration, Kavalco 50 Year Celebration, Phantom Booth Production's Adult Prom, and KIC Meet the Candidates.

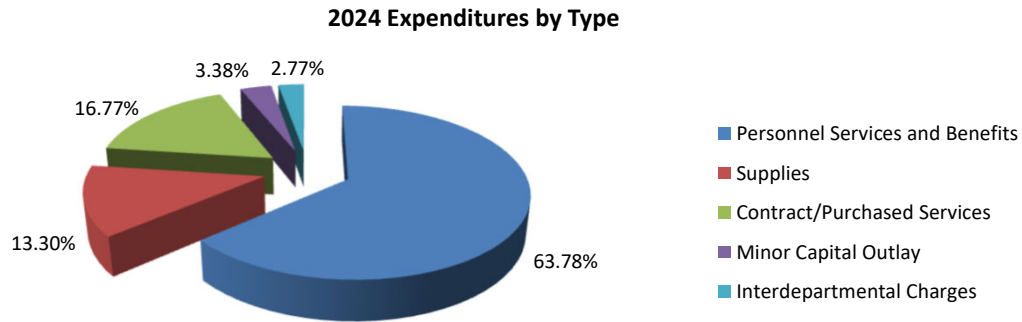
- As of August the economic impact of the Civic Center for 2023 was estimated to be \$648,954.
- With the assistance of the City Manager's office and Human Resources Division the vacant Administrative Secretary position was filled by local-hire Tracy Brown and the search continues for additional event staff.

DIVISION SUMMARY

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	301,784	399,324	399,324	375,290	413,588	14,264	3.6%
Supplies	77,314	87,115	78,915	74,265	86,215	(900)	-1.0%
Contract/Purchased Services	106,510	98,275	104,425	104,425	108,775	10,500	10.7%
Minor Capital Outlay	8,985	12,700	14,750	14,750	21,950	9,250	72.8%
Interdepartmental Charges	13,522	14,270	14,710	14,670	17,930	3,660	25.6%
Total Expenditures	508,115	611,684	612,124	583,400	648,458	36,774	6.0%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund							
Charges for Services	103,371	85,000	85,440	89,978	85,000	-	0.0%
Transient Sales Tax	404,744	526,684	526,684	493,422	563,458	36,774	7.0%
Total Funding	508,115	611,684	612,124	583,400	648,458	36,774	6.0%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Civic Center Manager	1.00	1.00	1.00	1.00	88,995	-	0.0%
Administrative Secretary	1.00	1.00	1.00	1.00	54,433	-	0.0%
Building Superintendent	1.00	1.00	1.00	1.00	59,380	-	0.0%
Total	3.00	3.00	3.00	3.00	202,808	-	0.0%



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits increased by \$14,264, or 3.6 %, due to annual employee step increases; a 4.0% cost of living adjustment for represented and non-represented employees that will become effective January 1, 2024, and projected increases in employee health insurance premiums.
- Heating Fuel (Account No. 525.03) decreased by \$6,750 or by 10.9%, due to the reduction in heating fuel costs.
- Technical Services (Account No. 635.12) increased by \$10,500, or by 161.50% due to the anticipated costs of developing a website for the Civic Center.
- Machinery and Equipment (Account No. 790.25) increased by \$9,250, or by 194.70%, due to anticipated costs for machinery for an ADA power-operated door at the main entrance.

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits							
500 .01 Regular Salaries and Wages	154,508	194,924	192,924	189,570	202,808	7,884	4.0%
501 .01 Overtime Wages	155	1,000	3,200	3,200	1,000	-	0.0%
502 .01 Temporary Wages	48,880	50,000	56,000	56,000	60,000	10,000	20.0%
505 .00 Payroll Taxes	15,165	18,820	19,780	19,780	20,190	1,370	7.3%
506 .00 Pension	35,308	44,090	44,090	42,730	45,860	1,770	4.0%
507 .00 Health and Life Insurance	38,191	70,130	62,620	43,300	71,650	1,520	2.2%
507 .30 Workers Compensation	5,658	7,460	7,810	7,810	7,490	30	0.4%
508 .00 Other Benefits	3,919	12,900	12,900	12,900	4,590	(8,310)	-64.4%
Personnel Services and Benefits	301,784	399,324	399,324	375,290	413,588	14,264	3.6%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Civic Center

Civic Center Operations 1430-110

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Supplies							
510 .01 Office Supplies	1,873	2,000	2,000	2,000	2,000	-	0.0%
510 .02 Operating Supplies	4,925	2,000	3,600	3,000	3,000	1,000	50.0%
510 .03 Safety Program Supplies	261	225	825	825	225	-	0.0%
510 .04 Janitorial Supplies	4,045	3,500	4,500	4,500	4,500	1,000	28.6%
510 .05 Small Tools and Equipment	1,274	1,000	1,500	1,000	1,000	-	0.0%
510 .08 Inventory for Resale	4,729	4,400	4,900	4,400	4,400	-	0.0%
515 .02 Building & Grounds Maint Materials	2,486	4,500	7,000	4,500	4,500	-	0.0%
515 .03 Furniture & Fixtures Maint Materials	968	2,000	1,000	1,000	1,000	(1,000)	-50.0%
515 .04 Machinery & Equip Maint Materials	1,722	2,000	2,000	2,000	2,000	-	0.0%
515 .05 Infrastructure Maintenance Materials	11	2,500	2,250	2,250	2,500	-	0.0%
520 .02 Postage	39	175	175	175	175	-	0.0%
525 .03 Heating Fuel	53,984	61,750	47,600	47,600	55,000	(6,750)	-10.9%
525 .07 Machinery & Equipment Fuel	-	100	100	100	100	-	0.0%
530 .02 Periodicals	152	165	165	165	165	-	0.0%
535 .02 Business and Meal Expenses	46	400	300	250	5,250	4,850	1212.5%
535 .04 Uniforms/Badges/Clothing	799	400	1,000	500	400	-	0.0%
Supplies	77,314	87,115	78,915	74,265	86,215	(900)	-1.0%
Contract/Purchased Services							
605 .01 Ads and Public Announcements	725	500	500	500	500	-	0.0%
605 .02 Marketing	-	500	500	500	500	-	0.0%
615 .02 Assn. Membership Dues & Fees	-	-	-	-	-	-	NA
630 .03 Bank and Merchant Charges	1,117	1,400	1,400	1,400	1,400	-	0.0%
635 .02 Janitorial and Cleaning Services	6,031	5,000	8,000	8,000	6,500	1,500	30.0%
635 .04 Software Maintenance Services	1,935	2,000	4,400	4,400	3,000	1,000	50.0%
635 .05 Furniture & Fixtures Maint Services	445	500	100	100	500	-	0.0%
635 .06 Building & Grounds Maint Services	15,616	12,500	7,400	7,400	11,000	(1,500)	-12.0%
635 .07 Machinery & Equip Maint Services	11,099	4,500	5,900	5,900	3,500	(1,000)	-22.2%
635 .08 Infrastructure Maintenance Services	-	-	-	-	-	-	NA
635 .12 Technical Services	9,013	6,500	8,500	8,500	17,000	10,500	161.5%
645 .02 Rents and Leases-Machinery & Equip	488	500	750	750	500	-	0.0%
650 .01 Telecommunications	20,154	21,000	23,600	23,600	21,000	-	0.0%
650 .02 Electric, Water, Sewer & Solid Waste	39,887	43,375	43,375	43,375	43,375	-	0.0%
Contract/Purchased Services	106,510	98,275	104,425	104,425	108,775	10,500	10.7%
Minor Capital Outlay							
790 .15 Furniture and Fixtures	831	-	1,800	1,800	-	-	NA
790 .25 Machinery and Equipment	6,156	4,750	8,750	8,750	14,000	9,250	194.7%
790 .26 Computers, Printers and Copiers	1,327	7,150	3,400	3,400	7,150	-	0.0%
790 .35 Software	671	800	800	800	800	-	0.0%
Minor Capital Outlay	8,985	12,700	14,750	14,750	21,950	9,250	72.8%
Interdepartmental Charges							
825 .01 Interdepartmental-Insurance	12,387	14,270	14,710	14,670	17,930	3,660	25.6%
850 .01 Interdepartmental-Garage Charges	1,135	-	-	-	-	-	NA
Interdepartmental Charges	13,522	14,270	14,710	14,670	17,930	3,660	25.6%
Total Expenditures by Type	508,115	611,684	612,124	583,400	648,458	36,774	6.0%

NARRATIVE

500.01 Regular Salaries and Wages: \$202,808 – This account provides expenditures for compensation paid to all regular salaried and hourly employees of the Ted Ferry Civic Center.

501.01 Overtime Wages: \$1,000 - This account provides expenditures for compensation paid to all regular and temporary hourly employees for hours worked in excess of a regular working cycle.

502.01 Temporary Wages: \$60,000 - This account provides expenditures for compensation paid to temporary salaried and hourly employees of the Ted Ferry Civic Center.

505.00 Payroll Taxes: \$20,190 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$45,860 – This account provides expenditures for employer contributions to retirement plans for which the City participates.

507.00 Health and Life Insurance: \$71,650 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers Compensation: \$7,490 – This account provides expenditures for employer contributions toward workers compensation.

508.00 Other Benefits: \$4,590 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

510.01 Office Supplies: \$2,000 - This account provides expenditures for office supply items including paper, pens, file folders, scotch tape, toner, ink cartridges, and minor office equipment such as staplers and adding machines.

510.02 Operating Supplies: \$3,000 - This account provides expenditures for supplies that are normally not of a maintenance nature and are required to support department operations. Included are supplies such as flags, batteries and adapters for Civic Center A/V equipment, first aid supplies, and public trash cans and public benches.

510.03 Safety Program Supplies: \$225 - This account provides expenditures for the City safety program. Included are safety information brochures, safety training audio and video programs, safety equipment, OSHA required medical exams, specialized hazardous materials handling and disposal information and specialized protective safety clothing.

510.04 Janitorial Supplies: \$4,500 – This account provides expenditures for cleaning and sanitation supplies.

510.05 Small Tools and Equipment: \$1,000 - This account provides expenditures for minor tools, operating and office equipment with a value of less than \$1,000. Included are hand tools, computer accessories, file cabinets and similar types of minor tools and equipment.

510.08 Inventory for Resale: \$4,400 - This account provides expenditures for inventory purchases that are to be resold or rented to end users. Included are video and media equipment, and beverages and snacks. All expenditures under this account are fully recovered through sales.

515.02 Building and Grounds Maintenance Materials: \$4,500 – This account provides expenditures for the materials required for the repair and maintenance of the Ted Ferry Civic Center and upkeep of the grounds around the Ted Ferry Civic Center. Includes the maintenance materials associated with deferred capital projects such as safety and security upgrades, sidewalk replacement, kitchen upgrades, and equipment replacement.

515.03 Furniture and Fixtures Maintenance Materials: \$1,000 - This account provides expenditures for the materials required for the repair and maintenance of furniture and building fixtures in the Ted Ferry Civic Center.

515.04 Machinery and Equipment Maintenance Materials: \$2,000 – This account provides expenditures for the materials required for the repair and maintenance of machinery and equipment owned or leased and operated by the City. Included are office equipment, operating equipment, computer networks and computers. Includes the maintenance materials associated with deferred capital projects such as heating and ventilation upgrades, kitchen upgrades, and equipment replacements.

515.05 Infrastructure Maintenance Materials: \$2,500 - This account provides expenditures for the materials required for the repair and maintenance of infrastructure owned or leased and operated by the City. Included are streets, sidewalks and parking lots.

520.02 Postage: \$175 - This account provides expenditures for postal related services such as postage, express delivery and mailing materials.

525.03 Heating Fuel: \$55,000 - This account provides expenditures for heating fuel at the Ted Ferry Civic Center.

525.07 Machinery and Equipment Fuel and Lubricants: \$100 – This account provides expenditures for gasoline, diesel fuel, propane and lubricants used in the operation of Ted Ferry Civic Center machinery and equipment.

530.02 Periodicals: \$165 - This account provides expenditures for newspapers, magazines and trade journals.

535.02 Business and Meal Expenses: \$5,250 - This account provides expenditures for reimbursements to employees for business and job related meals, mileage reimbursements and other business-related expenses. Included for 2024 are the funds for a public 30-year building anniversary celebration.

535.04 Uniforms/Badges/Clothing: \$400 - This account provides expenditures for uniforms, badges and clothing purchased for use by department personnel.

605.01 Ads and Public Announcements: \$500 - This account provides expenditures for advertising and announcements in publications, newspapers, trade journals, Internet or broadcasts over radio and television. Included are ads for personnel recruiting, requests for proposals and contracts.

605.02 Marketing: \$500 – This account provides expenditures for announcements in publications, newspapers, trade journals, internet, or broadcasts over radio and television for marketing and promoting competitive services offered by the Ted Ferry Civic Center.

630.03 Bank and Merchant Charges: \$1,400 – This account provides expenditures for monthly merchant fees for use of credit and debit cards for payments of Ted Ferry Civic Center services.

635.02 Janitorial and Cleaning Services: \$6,500 - This account provides expenditures for carpet cleaning and laundry services.

635.04 Software Maintenance Services: \$3,000 - This account provides expenditures for maintenance agreements to support the Planning Pod software system used by the Civic Center for maintaining event files, drafting agreements and room set-up diagrams, and invoicing.

635.05 Furniture and Fixtures Maintenance Services: \$500 - This account provides expenditures for the services required for repair and maintenance of furniture and building fixtures by outside contractors. This account includes contract labor and materials required to provide the service.

635.06 Buildings and Grounds Maintenance Services: \$11,000 - This account provides expenditures for the contract labor and materials to provide services required for the repair and maintenance of buildings and the upkeep of grounds. Includes the service calls and complex maintenance associated with deferred capital projects such as safety and security upgrades, sidewalk replacement, kitchen upgrades, and equipment replacement.

635.07 Machinery and Equipment Maintenance Services: \$3,500 - This account provides expenditures for the services required for the repair and maintenance of office equipment, machinery and other operating equipment owned or leased by the City. This account includes contract labor and materials required to provide the service. It also includes maintenance service agreements for equipment that does not require software support and are paid on either a fixed fee or a fee based on usage. Includes the service calls and complex maintenance associated with deferred capital projects such as heating and ventilation upgrades, kitchen upgrades, and equipment replacements.

635.12 Technical Services: \$17,000 – This account provides expenditures for services that are not regarded as professional but require technical or special knowledge. Included are video camera operators, website maintenance, framing, pest control, security and alarm monitoring and testing. Included for 2024 is the development of a Civic Center website.

645.02 Rents and Leases - Machinery & Equipment: \$500 - This account provides expenditures for the rent and lease of machinery and equipment.

650.01 Telecommunications: \$21,000 - This account provides expenditures for telecommunication services. Included are charges for wired and wireless telecommunications services, cell phones, Internet, long distance and toll-free numbers; as well as charges for indoor and outdoor security cameras.

650.02 Electric, Water, Sewer & Solid Waste: \$43,375 - This account provides expenditures for electric, water, sewer and solid waste utility services.

790.25 Machinery and Equipment: \$14,000 - This account provides expenditures for the acquisition of machinery and equipment. Included for 2024 is the machinery for ADA power-operated door at main entrance.

790.26 Computers, Printers and Copiers: \$7,150 - This account provides expenditures for the acquisition of computers, printers and copiers. Included for 2024 is the replacement of one workstation, monitor, printer, laptop, and battery backup per the replacement schedule developed by the Information Technology Department.

790.35 Software: \$800 - This account provides expenditures for acquisition of software systems and upgrades not covered by maintenance agreements. This includes the Yodeck and Black Box software utilized by the audio-visual system to send information, images, and video throughout the building.

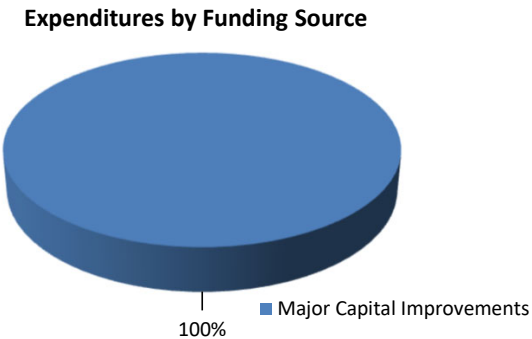
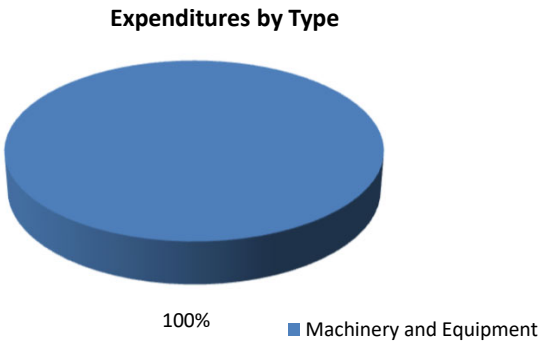
825.01 Interdepartmental Charges – Insurance: \$17,930 - This account provides expenditures for risk management

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Civic Center

Capital Budget

Major Capital Outlay	2022	2023			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
705.00 Buildings	-	120,000	171,154	171,154	40,000	(80,000)	-66.7%
725.00 Machinery and Equipment	-	90,000	90,000	-	193,000	103,000	114.4%
730.00 Infrastructure	-	90,000	38,846	27,013	61,833	(28,167)	-31.3%
Total Major Capital Outlay	-	300,000	300,000	198,167	294,833	(5,167)	-1.7%

Capital Improvement Projects		Funding Sources			
Project #	Project	PW Sales Tax Fund	Major Capital Improvements	Total	
705.00	Buildings				
	Kitchen Upgrades	-	40,000	-	40,000
	Total Buildings	-	40,000	-	40,000
725.00	Machinery and Equipment				
	Heating and Ventilation System Upgrades	-	98,000	-	98,000
	Equipment Replacement	-	95,000	-	95,000
	Total Machinery & Equipment	-	193,000	-	193,000
730.00	Infrastructure				
	Sidewalk Replacement	-	61,833	-	61,833
	Total Infrastructure	-	61,833	-	61,833
	Total Capital Budget	-	294,833	-	294,833



CITY OF KETCHIKAN
2024 Operating and Capital Budget
Tourism Management
Summary

Tourism Management is comprised of one division, one program and one Capital Improvement Program. A significant portion of the funding for many of the activities administered by Tourism Management are funded from the State of Alaska Commercial Vessel Passenger Excise Tax.

DEPARTMENT EXECUTIVE SUMMARY

Divisions/Cost Center/Programs	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Operations	133,984	309,940	315,032	195,030	441,549	131,609	42.5%
Ambassador Program	-	121,520	106,520	-	-	(121,520)	-100.0%
CPV Funded Programs	-	47,500	62,500	62,500	67,500	20,000	42.1%
Capital Improvement Program	906,723	175,000	162,195	50,817	518,378	343,378	196.2%
Total	1,040,707	653,960	646,247	308,347	1,027,427	373,467	57.1%

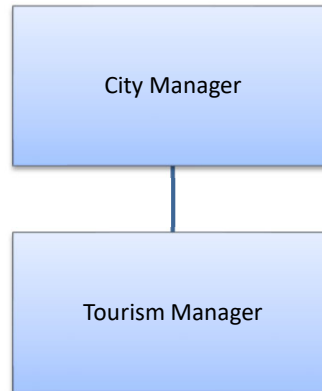
Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	-	275,150	260,150	52,440	145,027	(130,123)	-47.3%
Supplies	-	8,000	9,500	1,096	1,900	(6,100)	-76.3%
Contract/Purchased Services	133,984	189,840	205,735	198,537	358,632	168,792	88.9%
Minor Capital Outlay	-	-	2,697	2,697	600	600	NA
Interdepartmental Charges	-	5,970	5,970	2,760	2,890	(3,080)	-51.6%
Major Capital Outlay	906,723	175,000	162,195	50,817	518,378	343,378	196.2%
Total	1,040,707	653,960	646,247	308,347	1,027,427	373,467	57.1%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
CPV Special Revenue Fund	133,984	478,960	484,052	257,530	509,049	30,089	6.3%
Major Capital Improvement Fund	103,285	75,000	62,195	43,817	18,378	(56,622)	-75.5%
CPV Capital Project Fund	803,438	100,000	100,000	7,000	500,000	400,000	400.0%
Total	1,040,707	653,960	646,247	308,347	1,027,427	373,467	57.1%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Operations	-	1.00	1.00	1.00	87,267	-	0.0%
Total	-	1.00	1.00	1.00	87,267	-	0.0%

MISSION STATEMENT

The mission of the Tourism Department is to proactively advance community goals related to the impact of tourism in the City of Ketchikan. Through collaboration with internal and external stakeholders and government agencies, the department advocates for sustainable development of the tourism industry for economic, resource, revenue and citizen impacts.



GOALS FOR 2024

- Implement a port cost allocation study.
- Implement an analysis for maximizing port and visitor revenues.
- Develop strategy for best use of CPV funds.
- Develop strategy for best use of transient lodging tax (bed tax).
- Analyze infrastructure and resources related to the tourism industry and recommend policies and objectives.
- Develop strategy for Ted Ferry Civic Center rates and usage plan.
- Collaborate with Ketchikan Visitors Bureau to identify best use of marketing investments.

ACCOMPLISHMENTS FOR 2023

- Adopted ten tourism-related goals at the April 20, 2023 City Council meeting, many of which will be led by the new Tourism Manager and are reflected in the 2024 Goals above.
- Under direction from the City Council and in collaboration with the City Manager's office, initiated conversations with the Ketchikan Visitors Bureau to restructure the proposal for operational grant funding to the Visitors Bureau, 49% of which is an expenditure of the Tourism Department.
- With the continued support and donation of Royal Caribbean Group, completed the Salmon Walk project including the production and installation of wayfinding art and interpretive signage along the established trail pathway. A special tour of the in-progress Walk was held on June 25 for Royal Caribbean-Celebrity President Laura Bethge and guests. A community opening reception will be held in the spring of 2024.
- Laurie Booyse of Sitka, AK was appointed to the newly created Tourism Manager position effective September 18, 2023.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Tourism Management

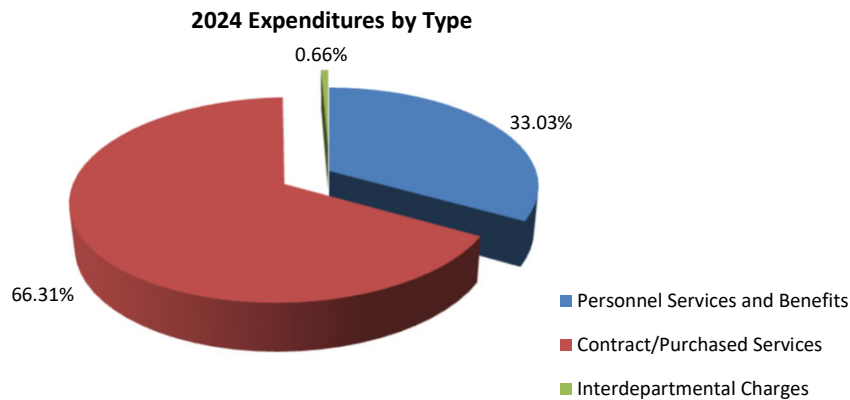
Operations Division 1440-110

DIVISION SUMMARY

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	-	165,210	165,210	52,440	145,027	(20,183)	-12.2%
Supplies	-	-	1,500	1,096	1,900	1,900	NA
Contract/Purchased Services	133,984	141,840	142,735	136,037	291,132	149,292	105.3%
Minor Capital Outlay	-	-	2,697	2,697	600	600	NA
Interdepartmental Charges	-	2,890	2,890	2,760	2,890	-	0.0%
Total Expenditures	133,984	309,940	315,032	195,030	441,549	131,609	42.5%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Economic/Parking Dev Fund	-	-	-	-	-	-	NA
CPV Special Revenue Fund	133,984	309,940	315,032	195,030	441,549	131,609	42.5%
Total Funding	133,984	309,940	315,032	195,030	441,549	131,609	42.5%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Tourism Manager	-	-	-	1.00	87,267	87,267	New
Total	-	-	-	1.00	87,267	87,267	New



CITY OF KETCHIKAN
2024 Operating and Capital Budget
Tourism Management

Operations Division 1440-110

OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits decreased by \$20,183, or by 12.1%, due to filling the Tourism Manager position and offering a salary that did not maximize the allowable, adopted 2023 budget, which also decreased the related personnel benefits.
- Infrastructure & Plant Maintenance Services increased by \$20,000, or by 200%, due to contract services needs maintenance and repair of the planned temporary downtown trailer restroom, if plumbing into existing sewer infrastructure is not feasible.
- There are no other significant changes between the adopted 2023 and the proposed operating budget for 2024 aside from proposed appropriations to new line item expenditures needed to fully support the operations and priorities of the Tourism Manager and Tourism Management budget in 2024.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures		2022	2023 Budget			2024	2023 Adopted/2024	
		Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits								
500	.01 Regular Salaries and Wages	-	90,000	75,000	25,500	87,267	(2,733)	-3.0%
505	.00 Payroll Taxes	-	6,890	6,890	1,975	6,680	(210)	-3.0%
506	.00 Pension	-	20,250	20,250	5,750	19,640	(610)	-3.0%
507	.00 Health and Life Insurance	-	39,990	39,990	4,120	29,310	(10,680)	-26.7%
507	.30 Workers Compensation	-	5,730	5,730	65	230	(5,500)	-96.0%
508	.00 Other Benefits	-	2,350	2,350	30	1,900	(450)	-19.1%
509	.07 Moving Expense	-	-	15,000	15,000	-	-	NA
	Personnel Services and Benefits	-	165,210	165,210	52,440	145,027	(20,183)	-12.2%
Supplies								
510	.01 Office Supplies	-	-	500	500	200	200	NA
520	.02 Postage	-	-	-	-	200	200	NA
520	.03 Bulk Mailing	-	-	-	-	500	500	NA
535	.02 Business and Meal Expense	-	-	1,000	596	1,000	1,000	NA
	Supplies	-	-	1,500	1,096	1,900	1,900	
Contract/Purchased Services								
600	.01 Travel-Business	-	-	4,000	2,805	8,000	8,000	NA
600	.02 Travel-Training	-	-	-	-	4,600	4,600	NA
600	.03 Training and Education	-	-	-	-	4,500	4,500	NA
605	.01 Ads and Public Announcements	-	-	92	92	200	200	NA
615	.02 Assn. Membership Dues & Fees	-	-	-	-	2,900	2,900	NA
635	.02 Janitorial & cleaning Services	-	-	-	-	20,000	20,000	NA
635	.07 Machinery & Equip Maint Services	-	-	-	-	500	500	NA
635	.08 Infrastructure & Plant Maintenance	5,359	10,000	6,803	-	30,000	20,000	200.0%
635	.13 Marketing Services	128,625	131,840	131,840	131,840	82,432	(49,408)	-37.5%
635	.14 Other Contractual Services	-	-	-	-	56,000	56,000	NA
640	.04 Management & Consulting Services	-	-	-	-	80,000	80,000	NA
650	.01 Telecommunications	-	-	-	1,300	2,000	2,000	NA
	Contract/Purchased Services	133,984	141,840	142,735	136,037	291,132	149,292	105.3%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Tourism Management

Operations Division 1440-110

Minor Capital Outlay

790	.26	Computers, Printers & Copiers	-	-	2,697	2,697	600	600	NA
		Minor Capital Outlay	-	-	2,697	2,697	600	600	NA

Interdepartmental Charges

825	.01	Interdepartmental Charges-Insurance	-	2,890	2,890	2,760	2,890	-	0.0%
		Interdepartmental Charges	-	2,890	2,890	2,760	2,890	-	0.0%

Total Expenditures by Type	133,984	309,940	315,032	195,030	441,549	131,609	42.5%
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NARRATIVE

500.01 Regular Salaries and Wages: \$87,267– This account provides expenditures for the cost of the annual salary paid to the Tourism Manager.

505.00 Payroll Taxes: \$6,680 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$19,640 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health and Life Insurance: \$29,310 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers Compensation: \$230 – This account provides expenditures for employer contributions to workers compensation.

508.00 Other Benefits: \$1,900 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

510.01 Office Supplies: \$200 - This account provides expenditures for expendable office supply items such as pens, markers, paper, tape, paperclips, staples, envelopes, note pads, correction tape, post-its, etc.

520.02 Postage: \$200 - This account provides expenditures for the cost of postal related services such as postage and mailing materials.

520.03 Bulk Mailing: \$500 – Expenditures for bulk mailing of bills and invoices for City and KPU services, brochures, mass public notices and other similar types of mailings.

535.02 Business and Meal Expenses: \$1,000 – This account provides expenditures for general expenses incurred by the Tourism Manager during the course of the year.

600.01 Travel - Business: \$8,000 – This account provides expenditures for the cost associated with business travel by the Tourism Manager to attend conferences, legislative or trade meetings, and other business requiring travel. In 2024 anticipated events include Southeast Conference annual meeting and mid-session summit, Alaska Outdoor Alliance annual meeting, SeaTrade Cruise Global, Destinations International annual meeting, and Cruise Line Industry Association of Alaska meeting.

600.02 Travel - Training: \$4,600 – Expenditures for transportation, lodging, meals, per diems and other incidental expenses associated with travel for training. In 2024 anticipated events include SeaTrade Cruise Global, Destinations International annual meeting, Alaska Travel Industry Association annual convention, and Certified Destination Management Executive training sessions.

600.03 Training and Education: \$4,500 – Expenditures for registration fees, training fees, training materials, and tuition reimbursement and other incidental expenses associated with training and educating employees. In 2024 anticipated training opportunities include SeaTrade Cruise Global, Certified Destination Management Executive training sessions, and Alaska Travel Industry Association annual convention.

605.01 Advertising and Public Announcements: \$200 - This account provides expenditures for public notice and classified ad expenses associated in advertising for tourism related public meetings, forums and listening sessions.

615.02 Assn. Membership Dues & Fees: \$2,900 - This account provides expenditures for the cost of membership in industry associations including Alaska Travel Industry Association, Destination Development Association, Destinations International and US Travel Association.

635.02 Janitorial & Cleaning Services: \$20,000 - This account provides expenditures to clean facilities and equipment owned or leased by the City, including the planned temporary downtown restroom trailer.

635.07 Machinery & Equipment Maintenance Services: \$500 - This account provides expenditures for services for routine and non-routine maintenance associated with equipment located in the 3rd floor copier room.

635.08 Infrastructure & Plant Maintenance Services: \$30,000 - This account provides expenditures for services to repair and maintain infrastructure owned or leased by the City for tourism and other economic development activities, including the maintenance and repair of the planned temporary downtown restroom trailer.

635.13 Marketing Services: \$131,840 - This account provides expenditures for services provided by the Ketchikan Visitors Bureau to market and promote Ketchikan. In 2023, Council action reduced the funding to equal the membership dues referred to in the Ketchikan Visitors Bureau Budget. Forty-nine percent, or \$131,840, of the Ketchikan Visitors Bureau funding request of the City is paid by the CPV Special Revenue Fund and fifty-one percent is paid by the Port Enterprise Fund.

635.14 Other Contractual Services: \$56,000 - This account provides for expenditures for contractual services not identified in the account classifications under contractual services. For the 2024 visitor season, the City will contract with the Ketchikan Visitors Bureau to provide Ambassador Program services to assist visitors with basic wayfinding and to provide a safe and welcoming environment to visitors to the community.

640.04 Management & Consulting Services: \$80,000 - This account provides for expenditures for management and consulting services. The City anticipates the commissioning of studies with firms related to Tourism in Ketchikan, including a port allocation study and a guest traffic flow study.

650.01 Telecommunications: \$2,000 - This account provides expenditures for monthly wired and wireless broadband charges, long-distance services, long-distance facsimile transmission, line rentals, and maintenance of the phone system as well as cellular services.

790.26 Computers, Printers & Copiers: \$600 - This account provides for the purchase cost of a new printer-scanner for the Tourism Manager's office.

825.01 Interdepartmental Charges-Insurance: \$2,890 – This account provides expenditures for the division's share of the City's risk management program.

CITY OF KETCHIKAN**2024 Operating and Capital Budget****Tourism Management****Ambassador Program 1440-140**

The Ambassador Program accounts for the resources used to support a seasonal program to assist visitors to the downtown core and assist in the enforcement of provisions enacted in the Ketchikan Municipal Code that are intended to provide a safe and welcoming environment for visitors to our community. General expenses arise from the City's efforts to promote and encourage tourism and economic development in our community. Proceeds from the State of Alaska Commercial Vessel Passenger Excise Tax have been designated as the prime source of funding for the program.

DIVISION SUMMARY

Expenditures by Category	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Personnel Services and Benefits	-	109,940	94,940	-	-	(109,940)	-100.0%
Supplies	-	8,000	8,000	-	-	(8,000)	-100.0%
Contract/Purchased Services	-	500	500	-	-	(500)	-100.0%
Interdepartmental Charges	-	3,080	3,080	-	-	(3,080)	-100.0%
Total Expenditures	-	121,520	106,520	-	-	(121,520)	-100.0%

Funding Source	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
CPV Special Revenue Fund	-	121,520	106,520	-	-	(121,520)	-100.0%
Total Funding	-	121,520	106,520	-	-	(121,520)	-100.0%

OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- This program has yet to be implemented. It is anticipated that this program will be contracted to the Ketchikan Visitors Bureau and has been added to the Operations Budget for 2024.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Tourism Management

Ambassador Program 1440-140

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures			2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
				Adopted	Amended	Estimate		Incr(Decr)	%
Personnel Services and Benefits									
501	.01	Overtime	-	40,000	40,000	-	-	(40,000)	NA
502	.01	Temporary Wages	-	56,000	41,000	-	-	(56,000)	-100.0%
505	.00	Payroll Taxes	-	7,350	7,350	-	-	(7,350)	-100.0%
507	.30	Workers Compensation	-	6,110	6,110	-	-	(6,110)	-100.0%
508	.00	Other Benefits	-	480	480	-	-	(480)	-100.0%
		Personnel Services and Benefits	-	109,940	94,940	-	-	(109,940)	-100.0%
Supplies									
510	.02	Operating Supplies	-	2,000	2,000	-	-	(2,000)	-100.0%
535	.04	Uniforms/Badges/Clothing	-	6,000	6,000	-	-	(6,000)	-100.0%
		Supplies	-	8,000	8,000	-	-	(8,000)	-100.0%
Contract/Purchased Services									
605	.01	Ads & Public Announcements	-	500	500	-	-	(500)	-100.0%
		Contract/Purchased Services	-	500	500	-	-	(500)	-100.0%
Interdepartmental Charges									
825	.01	Interdepartmental Charges-Insurance	-	3,080	3,080	-	-	(3,080)	-100.0%
		Interdepartmental Charges	-	3,080	3,080	-	-	(3,080)	-100.0%
		Total Expenditures by Type	-	121,520	106,520	-	-	(121,520)	-100.0%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Tourism Management

CPV Funded Programs 1440-141

The CPV Funded Programs account for the resources used to fund a variety of minor programs that support tourism management. Proceeds from the State of Alaska Commercial Vessel Passenger Excise Tax have been designated as the prime source of funding for these programs.

DIVISION SUMMARY

Expenditures by Category	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Contract/Purchased Services	-	47,500	62,500	62,500	67,500	20,000	42.1%
Total Expenditures	-	47,500	62,500	62,500	67,500	20,000	42.1%

Funding Source	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
CPV Special Revenue Fund	-	47,500	62,500	62,500	67,500	20,000	42.1%
Total Funding	-	47,500	62,500	62,500	67,500	20,000	42.1%

OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Electric, Water, Sewer & Solid Waste Services increased \$20,000, or by 66.7% due to the increase in cruise ship passengers visiting Ketchikan and an increase in the garbage collection fees.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures		2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
			Adopted	Amended	Estimate		Incr(Decr)	%
Contract/Purchased Services								
635	.14 Other Contractual Services	-	17,500	17,500	17,500	17,500	-	0.0%
650	.02 Electric, Water, Sewer & Solid Waste	-	30,000	45,000	45,000	50,000	20,000	66.7%
	Contract/Purchased Services	-	47,500	62,500	62,500	67,500	20,000	42.1%
	Total Expenditures by Type	-	47,500	62,500	62,500	67,500	20,000	42.1%

NARRATIVE

635.14 Other Contractual Services: \$17,500 - This account provides expenditures for funding of a weekly arts series at the Port of Ketchikan, *Music on the Docks*. Modeled after SeaTac's *Experience the City of Music Program*, it is an effort to showcase Ketchikan's diverse musical talent to the community's cruise ship visitors. This successful program was previously a function of the Port Department and was funded through Port funds.

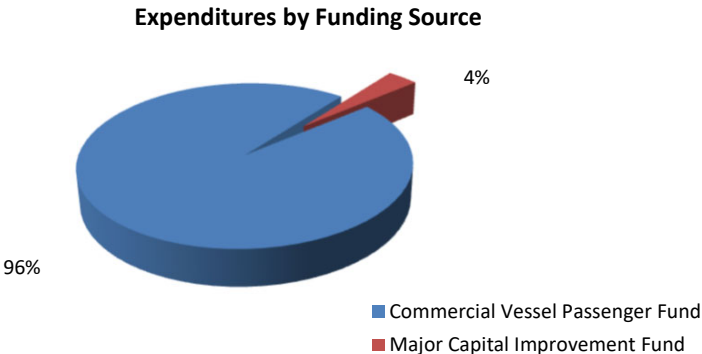
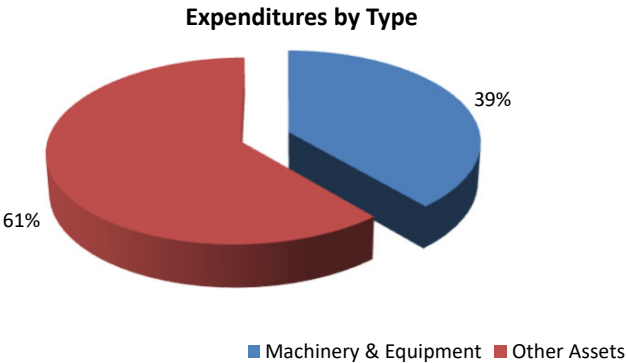
650.02 Electric, Water, Sewer & Solid Waste: \$50,000 - This account provides expenditures for the collection of solid waste from the downtown core during tourism season. This is a seasonal program that starts in May and typically ends in September. Most of the solid waste collected will come from cruise ship passengers and crew members visiting Ketchikan.

CITY OF KETCHIKAN
 2024 Operating and Capital Budget
 Tourism Management

Capital Budget

Major Capital Outlay	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
725.00 Machinery and Equipment	-	-	-	-	200,000	200,000	NA
740.00 Other Assets	906,723	175,000	162,195	50,817	318,378	143,378	81.9%
Total Major Capital Outlay	906,723	175,000	162,195	50,817	518,378	143,378	196.2%

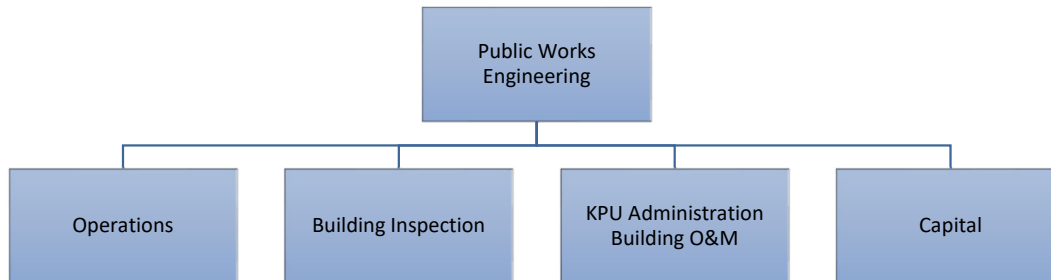
Capital Improvement Projects				Funding Sources		Total
				Commercial Vessel Passenger Fund	Major Capital Improvement Fund	
Project						
725.00 Machinery and Equipment						
Mobile Downtown Restroom Facilities				200,000	-	200,000
Total Machinery and Equipment				200,000	-	200,000
740.00 Other Assets						
Downtown Visitor Amenities				100,000	-	100,000
Wayfinding Signage Enhancements				200,000	-	200,000
Salmon Walk				-	18,378	18,378
Total Other Assets				300,000	18,378	318,378
Total Capital Budget				500,000	18,378	518,378



CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Engineering

Summary

The Public Works Engineering Division is led and managed by registered professional civil engineers overseeing design, mapping and surveying technicians, two building inspectors and support staff for a total of thirteen (13.0) full time employees. Additionally, the department manages all forms of site development, construction permits, building inspections, derelict building demolition, infrastructure design and inspections and emergency responses to all facets of the City's Public Works Department infrastructure.



The Public Works Engineering Division is comprised of two operating divisions and oversees a Capital Improvement Program and the KPU Administration Building operations and maintenance.

DEPARTMENT EXECUTIVE SUMMARY

Divisions/Cost Center/Programs	2022	2023 Budget			2024	2023 Adopted /2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Engineering	1,235,736	1,947,299	1,947,299	1,507,399	2,223,877	276,578	14.2%
Building Inspection	209,708	310,883	310,883	264,730	360,286	49,403	15.9%
KPU Administration Building O&M	79,054	107,460	109,330	94,320	111,130	3,670	3.4%
Capital Improvement Program	60,782	60,000	60,000	30,000	55,000	(5,000)	-8.3%
Total	1,585,280	2,425,642	2,427,512	1,896,449	2,750,293	324,651	13.4%

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted /2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	1,314,948	2,033,827	2,031,893	1,579,575	2,282,338	248,511	12.2%
Supplies	24,702	41,250	41,260	36,250	38,750	(2,500)	-6.1%
Contract/Purchased Services	124,546	204,965	211,102	191,934	285,965	81,000	39.5%
Minor Capital Outlay	22,167	40,150	35,937	17,800	38,650	(1,500)	-3.7%
Interdepartmental Charges/Reimb Credits	38,135	45,450	47,320	40,890	49,590	4,140	9.1%
Major Capital Outlay	60,782	60,000	60,000	30,000	55,000	(5,000)	-8.3%
Total	1,585,280	2,425,642	2,427,512	1,896,449	2,750,293	324,651	13.4%

Funding Source	2022	2023 Budget			2024	2023 Adopted /2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund							
Tax Support	900,445	1,343,404	1,344,713	1,041,553	1,563,954	220,550	16.4%
Licenses and Permits	68,064	125,000	125,000	125,000	125,000	-	0.0%
Charges for Services	6,274	5,000	5,000	3,600	5,000	-	0.0%
Public Works Sales Tax Fund	60,782	60,000	60,000	30,000	55,000	(5,000)	-8.3%
Solid Waste Fund	138,831	212,000	212,000	165,000	229,000	17,000	8.0%
Wastewater Fund	226,619	373,000	373,000	290,000	427,000	54,000	14.5%
Harbor Fund	48,192	93,000	93,000	72,000	105,000	12,000	12.9%
Port Fund	34,523	64,000	64,000	50,000	70,000	6,000	9.4%
KPU Enterprise Fund	101,550	150,238	150,799	119,296	170,339	20,101	13.4%
Total	1,585,280	2,425,642	2,427,512	1,896,449	2,750,293	324,651	13.4%

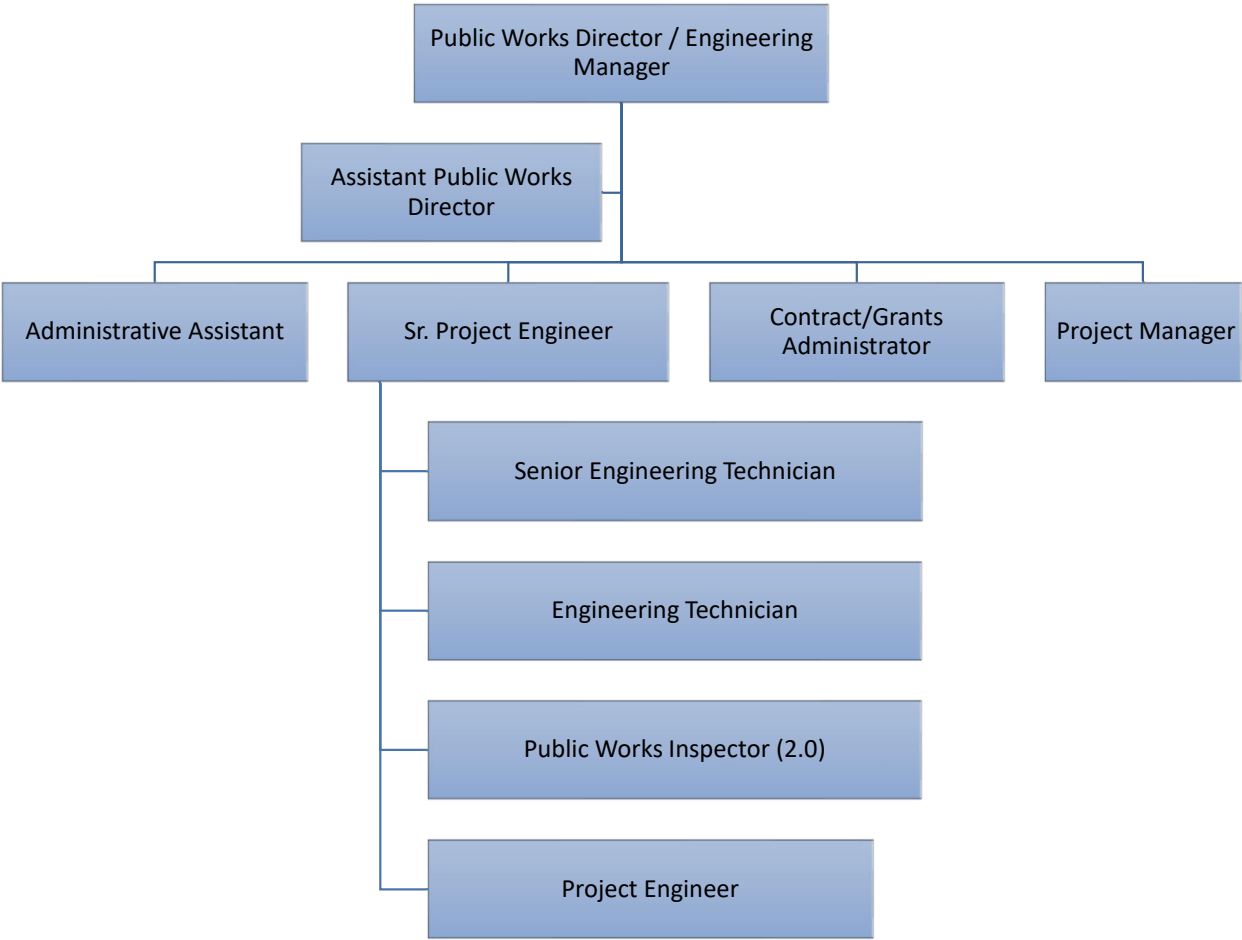
CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Engineering

Summary

Full-time Equivalent Personnel	2022 Actual	2023 Budget		2024		2023 Adopted /2024	
		Adopted	Amended	Budget	Salary	Incr(Decr)	%
Engineering	11.00	11.00	11.00	11.00	1,128,727	-	0.0%
Building Inspection	2.00	2.00	2.00	2.00	183,756	-	0.0%
Total	13.00	13.00	13.00	13.00	1,312,483	-	0.0%

MISSION STATEMENT

The mission of the Engineering Division is to consistently provide high quality administrative and engineering support to City residents and to each of the operating divisions of General Government and Ketchikan Public Utilities. The Engineering Division is responsible for providing design engineering; contract administration; project management; mapping; inspection and surveying; plan reviews and building inspection; administration of cemetery operations and hospital infrastructure contracts; management of capital improvement projects; and long-range infrastructure replacement planning.



GOALS FOR 2024

- Shift away from providing complete engineering services, including design, drafting, estimating, maps, plans and specifications; bidding services and clerical support; project inspections; and construction management for capital improvement projects (CIPs) for the departments of General Government (City) and the divisions of Ketchikan Public Utilities (KPU).
- Apply for and secure grant funding for Capital Improvement Projects.
- Continue to improve data management of all municipal facilities and properties.
- Continue to improve and streamline the City's permitting process.
- Shift from performing in-house design, bidding, construction management and inspection to hiring consultants due to a 50% vacancy rate.
- Provide excellent customer service to City/KPU, residents, businesses and agencies of the community and state.
- Provide technical assistance to other City departments/KPU divisions in a professional, timely and accurate manner.
- Assist other departments/divisions, in order to help them carry out their mission.
- Continue focus on improving accessibility for the disabled population.

- Continue focus on maintaining existing road conditions and creating safer streets and sidewalks.
- Continue to update standard details for roadway and site development.
- Continue implementation of long-term strategies for staff retention to the extent that such strategies are not inhibited by a lack of funding or collective bargaining agreements.
- Improve staffing levels: Building Inspector, two Project Inspectors, Senior Project Engineer, Public Works Director and one technician level positions.
- Fill the Public Works Director position and get them up to speed on our missions and programs.

ACCOMPLISHMENTS FOR 2023

- Continued responsibility for general engineering design, management and contract administration for the departments/divisions of General Government and Ketchikan Public Utilities.
- Continued improvement to the new GIS mapping system, assisted other departments/divisions in installation, implementation and updates of said system and provided maps for public and private sector use.
- Reviewed and issued building, site development, excavation, traffic and sewer permits for work in the public right-of-way as well as on private property.
- Worked across KPU and City Departments to establish the City's Bipartisan Infrastructure Law grant priorities.
- Administered the Bayview Cemetery Operations and Maintenance Contract.
- Provided support to the Law Department in claims investigations and various other matters.
- Provided technical support to the Law Department in matters related to actual or potential litigation and various other matters.
- Prepared and administered ADEC grant and loan applications securing a \$2M loan forgiveness (grant) for Water Division's Park Avenue water main replacement project.
- Managed ongoing bridge inspection and maintenance activities.
- Administered 2023 Streets CIP program focused on transportation infrastructure maintenance and repair. Projects include: Fairview Ave, Buren Ave, Jackson Hts, Chatham Ave, Hemlock Ave, Schoenbar Rd, W. Sesame; and various sidewalk, catch basin and manhole repairs.
- Completed the design management for Schoenbar Culvert rehabilitation and prepped for bidding and contract management.
- Ongoing review, comments, and collaboration on numerous State of Alaska highway construction projects.
- Ongoing support and agency reviews for the KGB Planning Department on various platting, zoning, major developments, and real property issues.
- Completed numerous legislative grant requests.
- Facilitated repairs of municipally owned buildings and facilities.
- Administered vehicle and equipment procurement contracts.
- Identified, designed and implemented solutions to neighborhood storm drainage problems.
- Provided surveying services for General Government and KPU.
- Provided numerous parking, restriping and sign upgrades.
- Navigated the grant procedures to get construction authorization for the previously awarded Congressionally Directed Spending allocations (\$2.5M).
- Managed the reinstallation of the hospital garage intumescent, and the repair of the atrium rainwater leak.
- Currently managing the construction contract for the KPD exit doors.
- Provided design, bidding, contract administration and inspection for numerous projects including: Bituminous Interim Road Repairs Project, Jackson Heights Concrete Paving, Fire Station 2 parking lot improvements, downtown pressure washing, wastewater main and manhole repairs, Totem Heritage Center window and HVAC design, Ted Ferry Civic Center lighting, Married Man's Trail viewing platform and widening.
- Continued to collaborate with ADOT to advance the replacement of the Water Street Trestle No. 1, Sayles Gorge Bridge, Wolf Point Slope stabilization, and the Tongass Avenue reconstruction project.
- Collaborated with PND to perform a structural inspection of the Port and Harbors Department's promenade.
- Continued administration of the Water Street Sewer Force Main Rehab & Replacement design contract.
- Assisted the Museum with the Salmon Walk.
- Assisted developers with an eye toward advancing and encouraging housing developments in Ketchikan.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Engineering

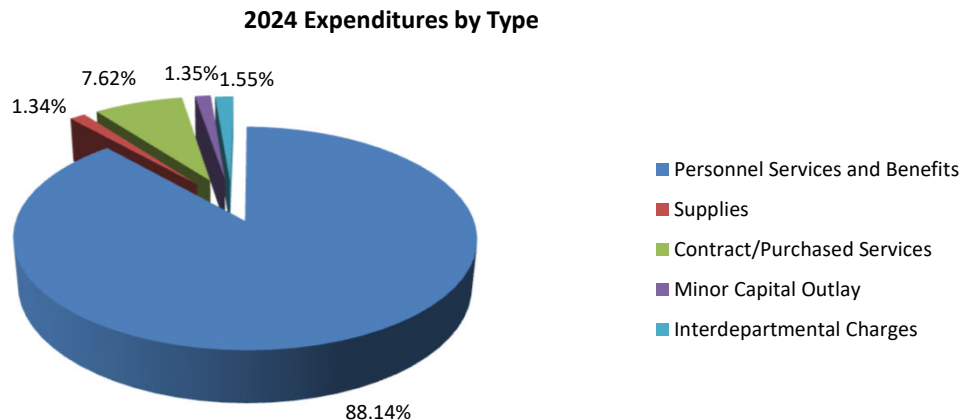
Operations 1510-110

DIVISION SUMMARY

Expenditures by Category	2022 Actual	2023 Budget			2024 Budget	2023 Adopted /2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Personnel Services and Benefits	1,115,007	1,759,414	1,757,480	1,349,335	1,960,092	200,678	11.4%
Supplies	18,775	32,300	32,310	28,400	29,800	(2,500)	-7.7%
Contract/Purchased Services	52,851	89,975	96,112	91,944	169,475	79,500	88.4%
Minor Capital Outlay	20,849	31,500	27,287	9,150	30,000	(1,500)	-4.8%
Interdepartmental Charges	28,254	34,110	34,110	28,570	34,510	400	1.2%
Total Expenditures	1,235,736	1,947,299	1,947,299	1,507,399	2,223,877	276,578	14.2%

Funding Source	2022 Actual	2023 Budget			2024 Budget	2023 Adopted /2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
General Fund							
Tax Supported	707,488	1,082,299	1,082,299	835,799	1,250,877	168,578	15.6%
Charges for Services	6,274	5,000	5,000	3,600	5,000	-	0.0%
Solid Waste Fund	138,831	212,000	212,000	165,000	229,000	17,000	8.0%
Wastewater Fund	226,619	373,000	373,000	290,000	427,000	54,000	14.5%
Harbor Fund	48,192	93,000	93,000	72,000	105,000	12,000	12.9%
Port Fund	34,523	64,000	64,000	50,000	70,000	6,000	9.4%
KPU Enterprise Fund	73,809	118,000	118,000	91,000	137,000	19,000	16.1%
Total Funding	1,235,736	1,947,299	1,947,299	1,507,399	2,223,877	276,578	14.2%

Full-time Equivalent Personnel	2022 Actual	2023 Budget		2024		2023 Adopted /2024	
		Adopted	Amended	Budget	Salary	Incr(Decr)	%
Director/Engineering Manager	1.00	1.00	1.00	1.00	157,843	-	0.0%
Assistant Public Works Director	1.00	1.00	1.00	1.00	142,999	-	0.0%
Sr. Project Engineer	1.00	1.00	1.00	1.00	129,549	-	0.0%
Project Manager	1.00	1.00	1.00	1.00	101,046	-	0.0%
Project Engineer	1.00	1.00	1.00	1.00	108,985	-	0.0%
Contract/Grants Administrator	1.00	1.00	1.00	1.00	84,071	-	0.0%
Public Works Inspector	2.00	2.00	2.00	2.00	178,139	-	0.0%
Sr. Engineering Technician	-	1.00	1.00	1.00	86,208	-	0.0%
Engineering Technician	1.00	1.00	1.00	1.00	78,076	-	0.0%
Engineering Tech/CADD & GIS	1.00	-	-	-	-	-	0.0%
Administrative Assistant	1.00	1.00	1.00	1.00	61,811	-	0.0%
Total	11.00	11.00	11.00	11.00	1,128,727	-	0.0%



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits increased by \$200,678, or by 11.4%, due to annual employee step increases, a 4.0% cost of living adjustment for IBEW, Local 1547 employees and on-represented employees that will become effective January 1, 2024; and projected increases in payroll taxes, pension, workers compensation and moving expenses, which were offset by decreases in health and life insurance and other benefit costs.
- Travel-Business (Account No. 600.01) increased by \$5,200, or by 53.1% due to the need to increase travel expenditures for business related events.
- Training and Education (Account No. 600.03) increased by \$6,000, or by 100% due to the need to increase training expenditures for current employee education as necessary given being extremely short staffed.
- Ads and Public Announcements (Account No. 605.01) increased by \$5,000, or by 50.0%, due to increased cost of public advertising.
- Engineering and Architectural Services (Account No. 640.02) increased by \$40,000, or by 400.0%, due to increased cost of services that are needed as a result of staff vacancies.
- Telecommunications (Account No. 650.01) increased by \$20,000, or by 133.3%, due to increased rates and anticipated costs.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures			2022	2023 Budget			2024	2023 Adopted /2024	
			Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits									
500	.01	Regular Salaries and Wages	728,510	1,009,309	997,375	795,150	1,128,727	119,418	11.8%
500	.05	Longevity Pay	-	-	-	3,100	3,300	3,300	new
501	.01	Overtime Wages	2,828	35,000	35,000	14,750	35,000	-	0.0%
502	.01	Temporary Wages	3,130	35,000	35,000	24,830	35,000	-	0.0%
505	.00	Payroll Taxes	53,674	82,670	82,670	62,205	91,965	9,295	11.2%
506	.00	Pension	134,056	207,350	207,350	154,860	246,365	39,015	18.8%
507	.00	Health and Life Insurance	177,546	348,030	348,030	244,210	345,700	(2,330)	-0.7%
507	.30	Workers Compensation	11,279	13,530	13,530	12,280	18,040	4,510	33.3%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Engineering

Operations 1510-110

508	.00	Other Benefits	2,734	26,700	26,700	26,700	24,170	(2,530)	-9.5%
509	.03	Allowances-PW Clothing	1,250	1,750	1,750	1,250	1,750	-	0.0%
509	.07	Moving Expenses-Taxed			10,000	10,000	30,000	30,000	0.0%
509	.08	Allowances-Medical Expenses	-	75	75	-	75	-	0.0%
		Personnel Services and Benefits	1,115,007	1,759,414	1,757,480	1,349,335	1,960,092	200,678	11.4%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Engineering

Operations 1510-110

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted /2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Supplies							
510 .01 Office Supplies	4,231	10,000	10,010	10,000	8,000	(2,000)	-20.0%
510 .02 Operating Supplies	6,793	7,000	7,000	7,000	7,000	-	0.0%
510 .03 Safety Program Supplies	671	1,500	1,500	1,500	1,500	-	0.0%
510 .05 Small Tools and Equipment	3,325	3,500	3,500	3,500	3,500	-	0.0%
515 .01 Vehicle Maintenance Materials	-	800	800	800	800	-	0.0%
515 .04 Machinery & Equip Maint Materials	178	1,000	1,000	1,000	1,000	-	0.0%
520 .02 Postage	102	1,000	1,000	1,000	500	(500)	-50.0%
525 .04 Vehicle Motor Fuel & Lubricants	1,650	5,000	5,000	1,500	5,000	-	0.0%
530 .03 Professional and Technical Publications	415	500	500	100	500	-	0.0%
535 .02 Business and Meal Expenses	1,410	1,000	1,000	1,000	1,000	-	0.0%
535 .04 Uniforms/Badges/Clothing	-	1,000	1,000	1,000	1,000	-	0.0%
Supplies	18,775	32,300	32,310	28,400	29,800	(2,500)	-7.7%
Contract/Purchased Services							
600 .01 Travel-Business	6,092	9,800	9,800	9,800	15,000	5,200	53.1%
600 .02 Travel-Training	1,934	6,400	6,400	6,400	10,000	3,600	56.3%
600 .03 Training and Education	329	6,000	213	213	12,000	6,000	100.0%
605 .01 Ads and Public Announcements	11,899	10,000	10,000	10,000	15,000	5,000	50.0%
615 .01 Professional & Technical Licenses	805	1,500	1,500	1,500	1,500	-	0.0%
615 .02 Assn. Membership Dues & Fees	179	1,200	1,200	1,200	1,200	-	0.0%
630 .01 Buildings & Operating Permits	50	350	350	350	350	-	0.0%
630 .02 Vehicle Licenses	55	75	75	75	75	-	0.0%
630 .05 Software Licenses	891	3,000	3,000	3,000	3,000	-	0.0%
630 .06 Service Charges & Fees	-	650	650	200	350	(300)	-46.2%
635 .04 Software Maintenance Services	18,128	20,000	20,000	18,206	20,000	-	0.0%
635 .07 Machinery & Equipment Maintenance Ser	706	1,000	1,000	1,000	1,000	-	0.0%
640 .02 Engineering & Architectural Services	5,200	10,000	13,000	13,000	50,000	40,000	400.0%
640 .04 Management and Consulting Services	500	5,000	2,000	2,000	5,000	-	0.0%
650 .01 Telecommunications	6,083	15,000	26,924	25,000	35,000	20,000	133.3%
Contract/Purchased Services	52,851	89,975	96,112	91,944	169,475	79,500	88.4%
Minor Capital Outlay							
790 .15 Furniture and Fixtures	2,919	6,500	6,500	6,500	5,000	(1,500)	-23.1%
790 .26 Computers, Printers & Copiers	17,285	24,000	19,787	2,000	24,000	-	0.0%
790 .35 Software	645	1,000	1,000	650	1,000	-	0.0%
Minor Capital Outlay	20,849	31,500	27,287	9,150	30,000	(1,500)	-4.8%
Interdepartmental Charges/ Reimbursable Credits							
825 .01 Interdepartmental-Insurance	28,254	34,110	34,110	28,570	34,510	400	1.2%
Interdepartmental Charges	28,254	34,110	34,110	28,570	34,510	400	1.2%
Total Expenditures by Type	1,235,736	1,947,299	1,947,299	1,507,399	2,223,877	276,578	14.2%

NARRATIVE

500.01 Regular Salaries & Wages: \$1,128,727 This account provides expenditures for compensation paid to all regular salaried and hourly employees of the Engineering Division.

500.05 Longevity Pay: \$3,300 – Employees may be awarded a bonus upon their anniversary to recognize employees who have remained with the City and KPU for at least 15 years.

501.01 Overtime Wages: \$35,000 – This account provides expenditures for compensation paid to all regular and temporary hourly employees for hours worked in excess of a regular working cycle.

502.01 Temporary Wages: \$35,000 – This account provides expenditures for compensation paid to temporary salaried and hourly employees of the Engineering Division.

505.00 Payroll Taxes: \$91,965 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$246,365– This account provides expenditures for employer contributions to retirement plans.

507.00 Health & Life Insurance: \$345,700 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers' Compensation: \$18,040 – This account provides expenditures for employer contributions to workers' compensation.

508.00 Other Benefits: \$24,170 – This account provides for expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

509.03 Allowances – Public Works Clothing: \$1,750 – This account provides expenditures for employer provided protective clothing allowances paid directly to represented employees of Public Works pursuant to collective bargaining agreements or the Personnel Rules.

509.07 Moving Expenses Taxed: \$30,000 -- This account provides expenditures to relocate new employees to Ketchikan.

509.08 Allowances – Medical Expenses: \$75 – This account provides expenditures for employee medical exams paid directly to employees. These benefits are taxable to the employee.

510.01 Office Supplies: \$8,000 - This account provides expenditures for paper, pens, pencils, adding machine ribbons and tape, note pads, file folders, scotch tape, toner, ink cartridges, photocopy charges, small desk accessories and minor office equipment such as adding machines, staplers, comb binding machines and tape dispensers.

510.02 Operating Supplies: \$7,000 - This account provides expenditures for supplies that are normally not of a maintenance nature and are required to support department operations. Included are supplies such as employee awards and recognition pins, brochures, posters, general materials for public programs, engineering materials, paint, and solvents.

510.03 Safety Program Supplies: \$1,500 - This account provides expenditures for safety training audio and video programs, safety equipment, specialized hazardous materials handling and disposal information, specialized protective safety clothing and traffic control.

510.05 Small Tools & Equipment: \$3,500 - This account provides expenditures for minor tools, operating and office equipment with a value of less than \$1,000. Included are hand tools, snow removal equipment, computer accessories, space heaters, fans, radios, calculators, file cabinets, and similar types of minor tools and equipment.

515.01 Vehicle Maintenance Materials: \$800 - This account provides expenditures for the repair and maintenance of vehicles owned or leased and operated by the Public Works Engineering Division.

515.04 Machinery & Equipment Maintenance: \$1,000 – This account provides expenditures for repair and maintenance of machinery and equipment owned or leased by the City. Included are office equipment, surveying equipment, GPS and data collection equipment and computers.

520.02 Postage: \$500 - This account provides expenditures for postal related services such as postage, express delivery and mailing materials.

525.04 Vehicle Motor Fuel & Lubricants: \$5,000 - This account provides expenditures for gasoline, diesel fuel, propane and lubricants used in the operations of the Engineering Division vehicles.

530.03 Professional & Technical Publications: \$500 - This account provides expenditures for professional and technical publications. Included are professional handbooks, print and electronic subscription services for management, engineering, building codes, professional standards and technical journals.

535.02 Business & Meal Expenses: \$1,000 - This account provides expenditures for reimbursements to employees for business and job related meals, mileage for use of personal vehicles and other business related expenses.

535.04 Uniforms/Badges/Clothing: \$1,000 - This account provides expenditures for non-represented employees for the purchase of job related clothing purchased by department personnel.

600.01 Travel-Business: \$15,000 - This account provides expenditures for transportation, lodging, meals, per diems and other incidental expenses associated with travel for business.

600.02 Travel-Training: \$10,000 - This account provides expenditures for transportation, lodging, meals, per diems and other incidental expenses associated with travel for training.

600.03 Training & Education: \$12,000 - This account provides expenditures for registration fees, training fees, training materials, tuition reimbursements and other incidental expenses associated with training and educating employees; and on-premises training programs provided by staff or a third-party.

605.01 Ads & Public Announcements: \$15,000 - This account provides expenditures for advertising and announcements in publications, newspapers, trade journals, Internet or broadcasts over radio and television. Included are legal notices, public service announcements, community issues, recruiting, etc.

615.01 Professional & Technical Licenses: \$1,500 – This account provides expenditures for licensing professional, technical and other employees requiring a license in order to perform their duties. Included are fees paid to licensed engineers, and fees paid for technical certifications required by survey staff and operators of special equipment.

615.02 Assn. Membership Dues & Fees: \$1,200 – This account provides expenditures for memberships in professional and trade associations such as the American Concrete Institute, American Society of Civil Engineers, National Society of Professional Surveyors and Solid Waste Association of North America.

630.01 Building & Operating Permits: \$350 - This account provides expenditures for permits required for construction, right-of-ways, easements, environmental, occupancy and operations.

630.02 Vehicle Licenses: \$75 – This account provides expenditures for licensing City vehicles for operations on public highways.

630.05 Software Licenses: \$3,000 – This account provides expenditures for acquiring licenses for the right to use proprietary software.

630.06 Service Charges & Fees: \$350 - This account provides expenditures for miscellaneous service charges and fees. Included are filing fees, recording fees and fees not accounted for in other accounts.

635.04 Software Maintenance Services: \$20,000 - This account provides expenditures for maintenance agreements to support licensed software systems, including AutoCAD (DLT Solutions), ESRI, eQuorum, Bluebeam Software and other design programs.

635.07 Machinery & Equipment Maintenance Services: \$1,000 - This account provides expenditures for contractual services for the repair and maintenance of office equipment, machinery and other operating equipment owned or leased by the department. This account includes contract labor and materials required to provide the service. It also includes maintenance service agreements.

640.02 Engineering & Architectural Services: \$50,000 - This account provides expenditures for engineering and architectural services, such as asbestos clearance monitoring.

640.04 Management & Consulting Services: \$5,000 - This account provides expenditures for management and consulting services. Included are project management services, rate studies, management studies and other management and consulting services requiring persons or firms with specialized skills and knowledge.

650.01 Telecommunications: \$35,000 - This account provides for expenditures telecommunication services. Included are charges for wired and wireless telecommunications services, cell phones, Internet and long distance.

790.15 Furniture & Fixtures: \$5,000 - This account provides expenditures for acquisition of furniture and fixtures. Included are desks, chairs, tables, conference room chairs, workstations, file cabinets, storage cabinets and building fixtures. For 2022, this will fund the replacement of several office chairs that are beyond their useful life.

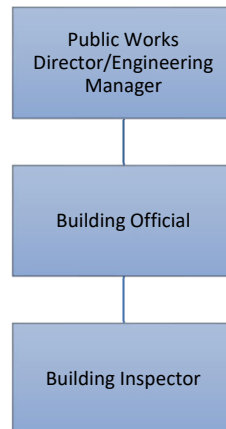
790.26 Computers, Printers & Copiers: \$24,000 - This account provides expenditures for desktop, laptops, and tablet computers; computer printers and scanners, mapping plotter, photocopiers and fax machines. Per the replacement schedule developed by the Information Technology Department, four workstations, seven monitors, one laptop, one printer, and four UPS battery backups will be replaced.

790.35 Software: \$1,000 - This account provides expenditures for acquisition of software systems and upgrades not covered by maintenance agreements. Included are updates such as Adobe Acrobat Professional, and at least two AutoCAD seats to a higher classification to accommodate mapping upgrades.

825.01 Interdepartmental Charges – Insurance: \$34,510 This account provides expenditures for risk management services and claims.

MISSION STATEMENT

The mission of the Building Inspection Division is to ensure minimum code compliance standards for all new building construction and alterations to existing structures. The Building Inspection Division now performs the life/safety plan reviews previously performed by the State Fire Marshal's office. The inspection services, information sharing and coordination with citizens and other agencies are the division's daily responsibility.



GOALS FOR 2024

- Administer the adopted codes and provide the general public, design professionals and builders with supplemental information to aid them during the transition process.
- Continue to update the building department website to inform the public of the manner in which to navigate the building permit and inspection process.
- Continue to update and enforce the provisions of the dangerous building code in accordance with the City's life/safety regulations.
- Upgrade the record keeping system within the Building Inspection Division to improve associated processes.
- Fill the vacant Building Inspector position and coordinate training measures to bring employee up to current code requirements for field inspections and plan review.
- Establish a measure with KGB planning department to enhance and improve the plan submittal process.
- Update to 2021 Codes.

ACCOMPLISHMENTS FOR 2023

- Continued to be an approved municipality by Alaska Housing Finance Corporation, resulting in cost savings for inspection fees to the new home builder.
- Continued to assist the City in maintaining a high Insurance Services Office (ISO) rating.
- Continued to maintain the deferred City status from the State Fire Marshal's office, thus continuing the City's one stop plan review process and capturing the additional permit fees.
- Continued to update and provide new information to the general public on the City website for better public awareness and ease of navigating the permit process.
- Staff has trained and acquired all International Code Council (ICC) recertifications required to perform their duties.
- Improved public safety through the continued enforcement of the City Code for the Abatement of Dangerous Buildings.
- Continued the program to secure, repair, maintain foreclosed properties owned by the City.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Engineering

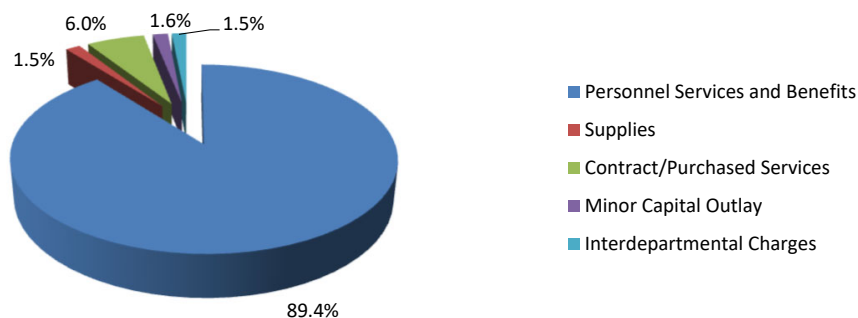
Building Inspection 1510-250

DIVISION SUMMARY							
Expenditures by Category	2022	2023 Budget			2024	2023 Adopted /2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	199,941	274,413	274,413	230,240	322,246	47,833	17.4%
Supplies	1,362	5,450	5,450	4,350	5,450	-	0.0%
Contract/Purchased Services	3,969	19,990	19,990	19,990	21,490	1,500	7.5%
Minor Capital Outlay	-	5,650	5,650	5,650	5,650	-	0.0%
Interdepartmental Charges	4,436	5,380	5,380	4,500	5,450	70	1.3%
Total Expenditures	209,708	310,883	310,883	264,730	360,286	49,403	15.9%

Funding Source	2022	2023 Budget			2024	2023 Adopted /2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund							
General Fund Support	141,644	185,883	185,883	139,730	235,286	49,403	26.6%
Licenses and Permits	68,064	125,000	125,000	125,000	125,000	-	0.0%
Total Funding	209,708	310,883	310,883	264,730	360,286	49,403	15.9%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted /2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Building Official	1.00	1.00	1.00	1.00	97,548	-	0.0%
Building Inspector	1.00	1.00	1.00	1.00	86,208	-	0.0%
Total	2.00	2.00	2.00	2.00	183,756	-	0.0%

2024 Expenditures by Type



OPERATING BUDGET CHANGES FOR 2023

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits increased by \$47,833, or by 17.4%, due to annual employee step increases, employee shortage, potential filling of vacant positions, a 4% cost of living adjustment for IBEW, Local 1547 employees that will become effective January 1, 2024; and projected increases in pension, health insurance and other benefit costs.
- Training and Education (Account No. 600.03) increased by \$1,000, or by 25%, due to vacancy rate.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Engineering

Building Inspection 1510-250

DIVISION OPERATING BUDGET DETAIL							
Operating Expenditures	2022 Actual	2023 Budget			2024 Budget	2023 Adopted /2024 Incr(Decr)	%
		Adopted	Amended	Estimate			
Personnel Services and Benefits							
500 .01 Regular Salaries and Wages	115,802	162,303	162,303	131,950	183,756	21,453	13.2%
501 .01 Overtime Wages	5,401	5,000	5,000	6,370	6,000	1,000	20.0%
502 .01 Temporary Wages	-	5,000	5,000	1,670	5,000	-	0.0%
505 .00 Payroll Taxes	10,094	13,190	13,190	10,540	14,900	1,710	13.0%
506 .00 Pension	12,403	28,450	28,450	16,280	36,060	7,610	26.7%
507 .00 Health and Life Insurance	32,714	49,370	49,370	38,590	51,000	1,630	3.3%
507 .30 Workers Compensation	4,621	6,310	6,310	5,050	6,300	(10)	-0.2%
508 .00 Other Benefits	3,406	4,290	4,290	4,290	3,730	(560)	-13.1%
509 .03 Allowances-PW Clothing	500	500	500	500	500	-	0.0%
509 .07 Allowances-Moving Expense-Taxed	15,000	-	-	15,000	15,000	15,000	NA
Personnel Services and Benefits	199,941	274,413	274,413	230,240	322,246	47,833	17.4%
Supplies							
510 .01 Office Supplies	90	300	300	300	300	-	0.0%
510 .03 Safety Program Supplies	82	150	150	150	150	-	0.0%
510 .05 Small Tools & Equipment	89	300	300	300	300	-	0.0%
525 .04 Vehicle Motor Fuel & Lubricants	1,032	2,200	2,200	1,100	2,200	-	0.0%
530 .03 Professional & Technical Publications	69	2,500	2,500	2,500	2,500	-	0.0%
535 .04 Uniforms/Badges/Clothing	-	-	-	-	-	-	NA
Supplies	1,362	5,450	5,450	4,350	5,450	-	0.0%
Contract/Purchased Services							
600 .02 Travel-Training	320	5,000	5,000	5,000	5,500	500	10.0%
600 .03 Training and Education	230	4,000	4,000	4,000	5,000	1,000	25.0%
615 .01 Professional & Technical Licenses	-	400	400	400	400	-	0.0%
615 .02 Assn. Membership Dues & Fees	-	650	650	650	650	-	0.0%
630 .02 Vehicle License Fees	-	40	40	40	40	-	0.0%
630 .03 Bank & Merchant Fees	1,742	2,000	2,000	2,000	2,000	-	0.0%
635 .04 Software & Equip Maint Services	-	200	200	200	200	-	0.0%
640 .04 Management and Consulting Services	-	5,700	5,700	5,700	5,700	-	0.0%
650 .01 Telecommunications	1,677	2,000	2,000	2,000	2,000	-	0.0%
Contract/Purchased Services	3,969	19,990	19,990	19,990	21,490	1,500	7.5%
Minor Capital Outlay							
790 .26 Computers, Printers & Copiers	-	5,450	5,450	5,450	5,450	-	0.0%
790 .35 Software	-	200	200	200	200	-	0.0%
Minor Capital Outlay	-	5,650	5,650	5,650	5,650	-	0.0%
Interdepartmental Charges							
825 .01 Interdepartmental Charges-Insurance	4,436	5,380	5,380	4,500	5,450	70	1.3%
Interdepartmental Charges	4,436	5,380	5,380	4,500	5,450	70	1.3%
Total Expenditures by Type	209,708	310,883	310,883	264,730	360,286	49,403	15.9%
NARRATIVE							

500.01 Regular Salaries & Wages: \$183,756 – This account provides expenditures for compensation paid to all regular salaried and hourly employees of the Building Inspection Division.

501.01 Overtime Wages: \$6,000 - This account provides expenditures for compensation paid to all regular and temporary

hourly employees for hours worked in excess of a regular working cycle.

502.01 Temporary Wages: \$5,000 - This account provides expenditures for compensation paid to temporary salaried and hourly employees of the Building Inspection Division.

505.00 Payroll Taxes: \$14,900 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$36,060 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health & Life Insurance: \$51,000 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers' Compensation: \$6,300 – This account provides expenditures for employer contributions to workers' compensation.

508.00 Other Benefits: \$3,730 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

509.03 Allowances – Public Works Clothing: \$500 – This account provides expenditures for employer provided protective clothing allowances paid directly to represented employees of the Public Works Department pursuant to collective bargaining agreements or the Personnel Rules.

509.07 Allowances - Moving Expense: \$15,000 - This account provides expenditures to relocate new employees to Ketchikan.

510.01 Office Supplies: \$300 - This account provides expenditures for paper, pens, pencils, adding machine ribbons and tape, note pads, file folders, scotch tape, toner, ink cartridges, photocopy charges, small desk accessories and minor office equipment such as adding machines, staplers and tape dispensers.

510.03 Safety Program Supplies: \$150 - This account provides expenditures for safety training audio and video programs, safety equipment, specialized hazardous materials handling and disposal information and specialized protective safety clothing.

510.05 Small Tools & Equipment: \$300 - This account provides expenditures for minor tools, operating and office equipment with a value of less than \$1,000. Included are hand tools, flashlights, inspection equipment, computer accessories, space heaters, radios, calculators, file cabinets and similar types of minor tools and equipment.

525.04 Vehicle Motor Fuel & Lubricants: \$2,200 - This account provides expenditures for gasoline, diesel fuel, propane and lubricants used in the operations of City vehicles.

530.03 Professional & Technical Publications: \$2,500 - This account provides expenditures for professional and technical publications. Included are professional handbooks, print and electronic subscription services for building codes, professional standards and technical journals.

600.02 Travel-Training: \$5,500 - This account provides expenditures for transportation, lodging, meals, per diems and other incidental expenses associated with travel for training.

600.03 Training & Education: \$5,000 - This account provides expenditures for registration fees, training fees, training materials, tuition reimbursements and other incidental expenses associated with training and educating employees; and on-premises training programs provided by staff or a third-party.

615.01 Professional & Technical Licenses: \$400 – This account provides expenditures for recertification fees for employees requiring a license in order to perform their duties.

615.02 Assn. Membership Dues & Fees: \$650 – This account provides expenditures for memberships in professional and trade associations such as the International Code Council, Southern Southeast Alaska Building Association, National Fire Sprinkler Association and National Fire Protection Association.

630.02 Vehicle Licenses: \$40 – This account provides expenditures for licensing City vehicles for operations on public highways.

630.03 Bank & Merchant Fees: \$2,000 – This account provides expenditures for merchant fees for use of credit and debit cards for building permit fees.

635-04 Software & Equipment Maintenance Services: \$200 – This account provides expenditures for maintenance agreements to support licensed software systems and other technology based systems that include both software and hardware components.

640.04 Management & Consulting Services: \$5,700 - This account provides expenditures for management and consulting services. Included are consulting services requiring persons or firms with specialized knowledge for work such as structural or seismic plan reviews.

650.01 Telecommunications: \$2,000 - This account provides expenditures for telecommunication services. Included are charges for wired and wireless telecommunications services, cell phones, Internet and long distance.

790.26 Computers, Printers, & Copiers: \$5,450 - This account provides expenditures for desktop, laptop, and tablet computers; computer printers and scanners, mapping plotter, photocopiers, and fax machines. Per the replacement schedule developed by the Information Technology Department, this will fund the replacement of one computer and large screen monitor.

790.35 Software: \$200 - This account provides expenditures for acquisition of software systems and upgrades not covered by maintenance agreements.

825.01 Interdepartmental Charges – Insurance: \$5,450 - This account provides expenditures for risk management services and claims.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Engineering

KPU Administration Building O&M 1510-251

MISSION STATEMENT

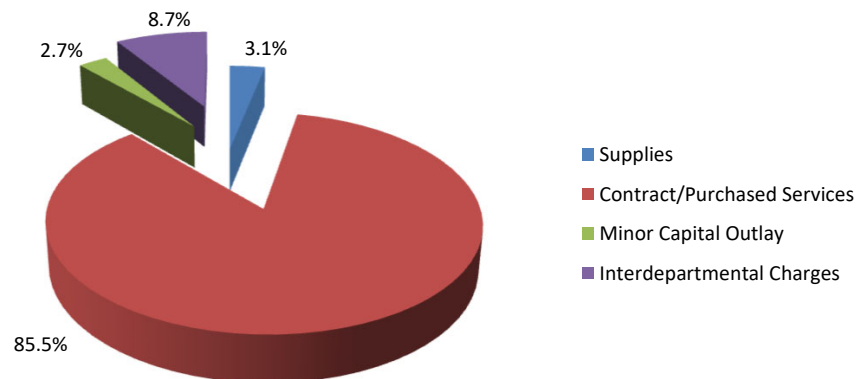
The KPU Administration Building O&M cost center accounts for the cost of operating and maintaining the KPU Administration Building. This facility houses the offices of the City Public Works Department and the KPU Water Division administrative offices. The cost of operating and maintaining the Administration Building is shared by the City Public Works Department and the KPU Water Division and is based on the square footage occupied by each department/division. Public Works currently occupies 70 percent of the office space and the KPU Water Division occupies 30 percent of the office space. Operating and maintaining the Administration Building is a Public Works Department function. The Water Division is assessed an interdepartmental charge for its share of the costs.

COST CENTER SUMMARY

Expenditures by Category	2022 Actual	2023 Budget			2024 Budget	2023 Adopted /2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Supplies	4,565	3,500	3,500	3,500	3,500	-	0.0%
Contract/Purchased Services	67,726	95,000	95,000	80,000	95,000	-	0.0%
Minor Capital Outlay	1,318	3,000	3,000	3,000	3,000	-	0.0%
Interdepartmental Charges	5,445	5,960	7,830	7,820	9,630	3,670	61.6%
Total Expenditures	79,054	107,460	109,330	94,320	111,130	3,670	3.4%

Funding Source	2022 Actual	2023 Budget			2024 Budget	2023 Adopted /2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
General Fund							
General Fund Support	51,313	75,222	76,531	66,024	77,791	2,569	3.4%
KPU Enterprise Fund	27,741	32,238	32,799	28,296	33,339	540	3.4%
Total Funding	79,054	107,460	109,330	94,320	111,130	3,670	3.4%

2024 Expenditures by Type



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- There are no significant changes between the adopted operating budget for 2023 and the proposed budget for 2024.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures	2022 Actual	2023 Budget			2024 Budget	2023 Adopted /2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Supplies							
515 .02 Building & Grounds Maint Materials	4,565	3,500	3,500	3,500	3,500	-	0.0%
Supplies	4,565	3,500	3,500	3,500	3,500	-	0.0%
Contract/Purchased Services							
635 .02 Janitorial & Cleaning Services	11,501	15,000	15,000	15,000	15,000	-	0.0%
635 .06 Building & Grounds Maint Services	12,456	25,000	25,000	15,000	25,000	-	0.0%
650 .01 Telecommunications	6,463	10,000	10,000	10,000	10,000	-	0.0%
650 .02 Electric, Water, Sewer & Solid Waste	37,306	45,000	45,000	40,000	45,000	-	0.0%
Contract/Purchased Services	67,726	95,000	95,000	80,000	95,000	-	0.0%
Minor Capital Outlay							
790 .25 Machinery and Equipment	1,318	3,000	3,000	3,000	3,000	-	0.0%
Minor Capital Outlay	1,318	3,000	3,000	3,000	3,000	-	0.0%
Interdepartmental Charges							
825 .01 Interdepartmental Charges-Insurance	5,445	5,960	7,830	7,820	9,630	3,670	61.6%
Interdepartmental Charges	5,445	5,960	7,830	7,820	9,630	3,670	61.6%
Total Expenditures by Type	79,054	107,460	109,330	94,320	111,130	3,670	3.4%

NARRATIVE

515.02 Building and Grounds Maintenance Materials: \$3,500 – This account provides expenditures for materials required for the repair and maintenance of the KPU Administration Building and the upkeep of its grounds.

635.02 Janitorial and Cleaning Services: \$15,000 – This account provides expenditures for contractual services for carpet cleaning and other miscellaneous cleaning services at the KPU Administration Building.

635.06 Buildings and Grounds Maintenance Services: \$25,000 - This account provides expenditures for contractual services required for the repair and maintenance of the KPU Administration Building and the upkeep of its grounds.

650.01 Telecommunications: \$10,000 - This account provides expenditures for telecommunication services. Included are charges for wired and wireless telecommunications services and Internet.

650.02 Electric, Water, Sewer & Solid Waste: \$45,000 - This account provides expenditures for electric, water, sewer and solid waste utility services.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Engineering

KPU Administration Building O&M 1510-251

790.25 Machinery & Equipment: \$3,000 - This account provides for minor purchases of machinery and equipment. For 2022, this will fund the purchase of security cameras for the Admin Building.

825.01 Interdepartmental Charges – Insurance: \$9,630 - This account provides expenditures for risk management services and claims.

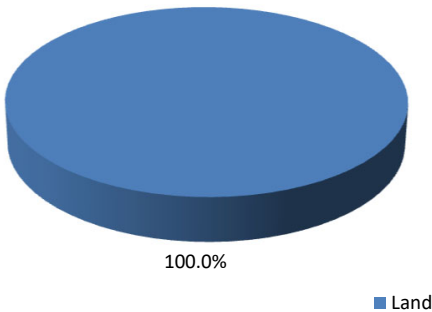
CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Engineering

Capital Budget

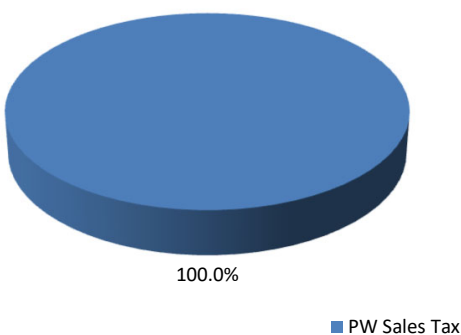
Major Capital Outlay	2022 Actual	2023 Budget			2024 Budget	2023 Adopted /2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
700.00 Land	12,766	30,000	30,000	-	30,000	-	0.0%
725-00 Machinery and Equipment	29,990	30,000	30,000	30,000	-	(30,000)	-100.0%
740.00 Other Capital Assets	18,026	-	-	-	-	-	0.0%
Total Major Capital Outlay	60,782	60,000	60,000	30,000	55,000	(5,000)	-8.3%

Capital Improvement Projects		Funding Sources			
		PW Sales Tax	KPU Enterprise Fund	Total	
700.00	Land				
	Dangerous Building Abatement/Foreclosed Property Remediation	30,000	-	-	30,000
	Total Land	30,000	-	-	30,000
705.00	Buildings				
	Public Works (KPU Admin) Building Sprinkler Repair	25,000			25,000
	Total Buildings	25,000	-	-	25,000
	Total Capital Budget	55,000	-	-	55,000

Expenditures by Type



Expenditures by Funding Source



CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Cemetery

Summary

The Bayview Cemetery is owned and operated by the City of Ketchikan.

The Public Works Cemetery Division is comprised of one operating division and oversees a Capital Improvement Program.

DEPARTMENT EXECUTIVE SUMMARY							
Divisions/Cost Center/Programs	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Operations	55,093	107,120	107,120	107,320	119,200	12,080	11.3%
Capital Improvement Program	-	12,000	12,000	12,000	466,500	454,500	3787.5%
Total	55,093	119,120	119,120	119,320	585,700	466,580	391.7%
Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Supplies	2,659	4,690	4,690	4,690	5,090	400	8.5%
Contract/Purchased Services	51,495	100,900	100,900	100,900	112,100	11,200	11.1%
Minor Capital Outlay	-	500	500	500	500	-	0.0%
Interdepartmental Charges	939	1,030	1,030	1,230	1,510	480	46.6%
Major Capital Outlay	-	12,000	12,000	12,000	466,500	454,500	3787.5%
Total	55,093	119,120	119,120	119,320	585,700	466,580	391.7%
Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund							
Tax Supported	50,093	102,120	102,120	102,320	114,200	12,080	11.8%
Cemetery O&M Fund	5,000	5,000	5,000	5,000	5,000	-	0.0%
Cemetery Development Fund	-	12,000	12,000	12,000	12,000	-	0.0%
Public Works Sales Tax Fund	-	-	-	-	454,500	454,500	NA
Total	55,093	119,120	119,120	119,320	585,700	466,580	391.7%

MISSION STATEMENT

To provide a respectful and appropriate resting place for Ketchikan's loved ones in a manner that reflects positively on the City of Ketchikan.

GOALS FOR 2024

- Continue maintenance of cemetery grounds, drainage system, buildings and public facilities to provide a respectful and pleasant place for deceased loved ones and their visitors.
- Continue planning for cemetery expansion, with focus on crypts and niches and Section 10 development.
- Continue refurbishing the greenhouse.
- Plan and develop a project to stabilize the office building.
- Plan and develop a project to create an addition to the Pole Shed.

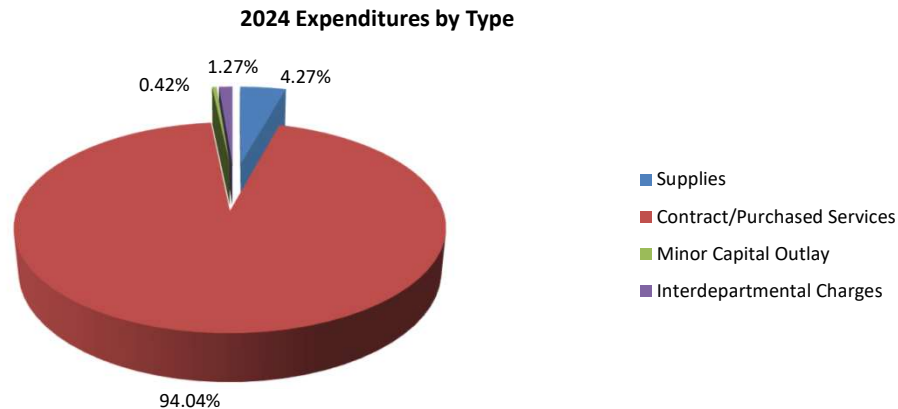
ACCOMPLISHMENTS FOR 2023

- Continued maintenance of individual burial sites that require leveling.
- Re-set a number of crooked tombstones to be plumb.
- Continued planning for cemetery expansion, with focus on crypts and niches and Section 10 development.
- Continued refurbishing the greenhouse.
- Procured materials to continue refurbishing the greenhouse.
- Procured materials to allow equipment access to burial plots.

DIVISION SUMMARY

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Supplies	2,659	4,690	4,690	4,690	5,090	400	8.5%
Contract/Purchased Services	51,495	100,900	100,900	100,900	112,100	11,200	11.1%
Minor Capital Outlay	-	500	500	500	500	-	0.0%
Interdepartmental Charges	939	1,030	1,030	1,230	1,510	480	46.6%
Total Expenditures	55,093	107,120	107,120	107,320	119,200	12,080	11.3%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund	50,093	102,120	102,120	102,320	114,200	12,080	11.8%
Cemetery O&M Fund	5,000	5,000	5,000	5,000	5,000	-	0.0%
Total Funding	55,093	107,120	107,120	107,320	119,200	12,080	11.3%



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Building & Grounds Maintenance Services (Account No. 635.06) increased by \$11,000 or by 11.7%, due to inflation and the anticipated cost of a new contractor for Cemetery maintenance services.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Supplies							
510 .02 Operating Supplies	127	190	190	190	190	-	0.0%
515 .02 Building & Grounds Maint Materials	402	2,000	2,000	2,000	2,200	200	10.0%
525 .03 Heating Fuel	2,130	2,500	2,500	2,500	2,700	200	8.0%
Supplies	2,659	4,690	4,690	4,690	5,090	400	8.5%
Contract/Purchased Services							
630 .03 Bank & Merchant Fees	167	300	300	300	300	-	0.0%
635 .04 Software Maintenance Services	2,295	2,500	2,500	2,500	2,500	-	0.0%
635 .06 Building & Grounds Maint Services	45,679	94,000	94,000	94,000	105,000	11,000	11.7%
635 .07 Machinery & Equip Maint Services	209	400	300	300	300	(100)	-25.0%
650 .01 Telecommunications	1,838	2,300	2,300	2,300	2,500	200	8.7%
650 .02 Electric, Water, Sewer & Solid Waste	1,307	1,400	1,500	1,500	1,500	100	7.1%
Contract/Purchased Services	51,495	100,900	100,900	100,900	112,100	11,200	11.1%
Minor Capital Outlay							
790 .05 Buildings	-	-	-	-	-	-	NA
790 .25 Machinery and Equipment	-	500	500	500	500	-	0.0%
790 .40 Other Capital Assets	-	-	-	-	-	-	NA
Minor Capital Outlay	-	500	500	500	500	-	0.0%
Interdepartmental Charges							
825 .01 Interdepartmental-Insurance	939	1,030	1,030	1,230	1,510	480	46.6%
Interdepartmental Charges	939	1,030	1,030	1,230	1,510	480	46.6%
Total Expenditures by Type	55,093	107,120	107,120	107,320	119,200	12,080	11.3%

NARRATIVE

510.02 Operating Supplies: \$190 - This account provides expenditures for supplies that are normally not of a maintenance nature and are required to support Cemetery Division operations.

515.02 Building & Grounds Maintenance Materials: \$2,200 – This account provides expenditures for materials required for the repair and maintenance of buildings and upkeep of the cemetery grounds.

525.03 Heating Fuel: \$2,700 - This account provides expenditures for heating fuel to heat the caretaker's building owned and operated by the City.

630.03 Bank & Merchant Fees: \$300 - This account provides expenditures for monthly bank account service charges, merchant fees paid to banks for customer use of credit and debit cards and other fees for banking services.

635.04 Software Maintenance Services: \$2,500 - This account provides expenditures for maintenance service agreements to support cemetery management software.

635.06 Buildings & Grounds Maintenance Services: \$105,000 - This account provides expenditures for contractual services required for the repair and maintenance of buildings and the upkeep of cemetery grounds. This account includes contract labor and materials required to provide the service.

635.07 Machinery & Equipment Maintenance Services: \$300 - This account provides expenditures for contractual services required for the repair and maintenance of machinery and other operating equipment owned or leased by the division. This account includes contract labor and materials required to provide the service. It also includes maintenance service agreements.

650.01 Telecommunications: \$2,500 - This account provides expenditures for telecommunication services. Included are charges for wired and wireless telecommunications services, cell phones, Internet and long distance.

650.02 Electric, Water, Sewer & Solid Waste: \$1,500 - This account provides expenditures for electric, water, sewer and solid waste utility services.

790.25 Machinery and Equipment: \$500 - This account provides expenditures for the rental of specialized equipment occasionally needed to access the upper crypts and to open saturated and/or frozen burial sites.

825.01 Interdepartmental Charges – Insurance: \$1,510 - This account provides expenditures for risk management services and claims.

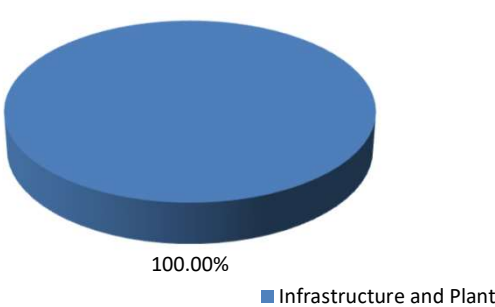
CITY OF KETCHIKAN
 2024 Operating and Capital Budget
 Public Works-Cemetery

Capital Budget

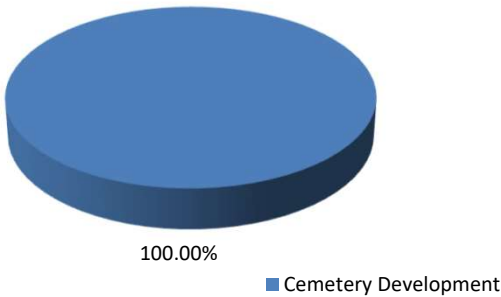
Major Capital Outlay	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
730.00 Infrastructure and Plant	-	12,000	12,000	12,000	466,500	454,500	3787.5%
Total Major Capital Outlay	-	12,000	12,000	12,000	466,500	454,500	3787.5%

Capital Improvement Projects		Funding Sources		Total
Project #	Project	Cemetery Development	Public	
			Works Sales Tax	
730.00	Infrastructure and Plant			
	Cemetery Expansion	-	454,500	454,500
	Grading & Drainage Improvements	12,000	-	12,000
	Total Infrastructure and Plant	12,000	454,500	- 466,500
	Total Capital Budget	12,000	454,500	- 466,500

Expenditures by Type



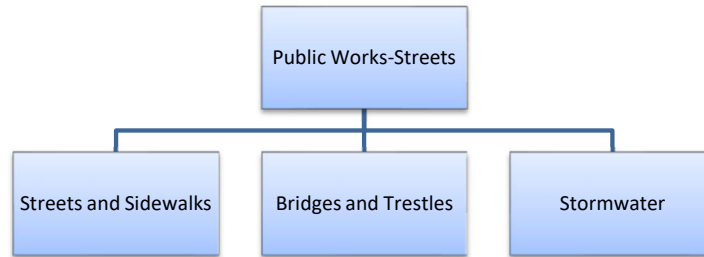
Expenditures by Funding Source



CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Streets

Summary

The Public Works Streets Division provides preventative maintenance and repairs on City streets, bridges, trestles, sidewalks, boardwalks, the municipal storm drainage system, and right-of-ways.



The Public Works-Streets Division is comprised of one operating division and oversees a Capital Improvement Program.

DEPARTMENT EXECUTIVE SUMMARY

Divisions/Cost Center/Programs	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Operations	1,677,008	2,060,985	2,060,985	1,851,795	2,308,454	247,469	12.0%
Capital Improvement Program	1,001,141	5,830,955	5,899,865	1,961,342	6,216,920	385,965	6.6%
Total	2,678,149	7,891,940	7,960,850	3,813,137	8,525,374	633,434	8.0%

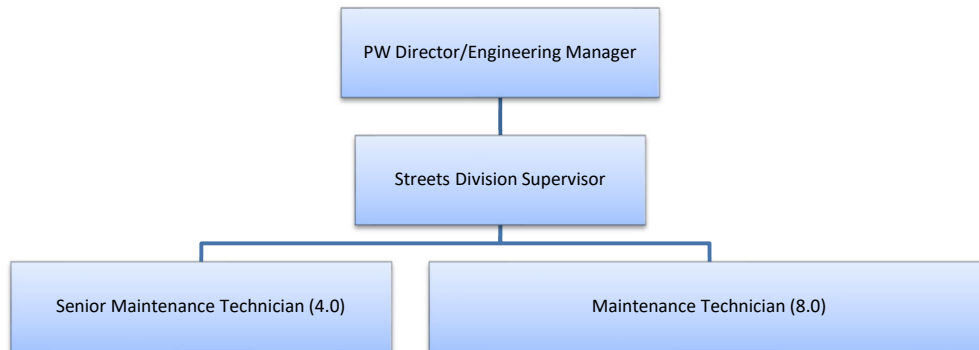
Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	1,281,051	1,667,480	1,639,602	1,479,070	1,839,774	172,294	10.3%
Supplies	316,953	296,250	305,860	277,170	333,000	36,750	12.4%
Contract/Purchased Services	38,264	44,545	62,813	50,255	77,840	33,295	74.7%
Minor Capital Outlay	5,947	10,600	10,600	5,500	11,350	750	7.1%
Interdepartmental Charges	34,793	42,110	42,110	39,800	46,490	4,380	10.4%
Major Capital Outlay	1,001,141	5,830,955	5,899,865	1,961,342	6,216,920	385,965	6.6%
Total	2,678,149	7,891,940	7,960,850	3,813,137	8,525,374	633,434	8.0%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund	1,677,010	2,060,985	2,060,985	1,851,795	2,308,454	247,469	12.0%
Public Works Sales Tax Fund	979,009	4,580,955	4,649,865	1,961,342	4,818,340	237,385	5.2%
Economic & Parking Development Fund	22,130	-	-	-	-	-	NA
Major Capital Improvement Fund	-	1,250,000	1,250,000	-	1,398,580	148,580	11.9%
Total	2,678,149	7,891,940	7,960,850	3,813,137	8,525,374	633,434	8.0%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Operations	13.00	13.00	13.00	13.00	990,064	-	0.0%
Total	13.00	13.00	13.00	13.00	990,064	-	0.0%

MISSION STATEMENT

The mission of the Streets Division is to provide sufficient preventative maintenance and repairs in a cost effective manner to City streets, bridges, trestles, sidewalks, boardwalks, the municipal storm drainage system, and right-of-ways, in order to prevent injury to citizens and damage to public and private property from accidents and flooding.



GOALS FOR 2024

- Continue program to rebuild City staircases.
- Replace failing sidewalks.
- Continue maintenance and repair of bridges and trestles.
- Maintain City streets during winter months by providing adequate snow removal, sanding, and de-icing materials.
- Perform storm pipe replacements.
- Maintain and install street signs.
- Maintain a program of cleaning and repairing storm drainage systems.
- Perform street crack-sealing, patching, and repairs.
- Continue to provide support for community service projects.
- Provide support to all other City departments.
- Continue updating and improving the safety program.
- Respond in a timely manner to citizen complaints and concerns.

ACCOMPLISHMENTS FOR 2023

- Re-painted City crosswalks and parking lots throughout town, including bringing ADA spaces up to code.
- Completed the re-build of Upper Edmonds Street stairs.
- Used the crack-sealing machine to install hot tar crack-sealant to pavement joints.
- Installed hot mix asphalt to repair City roads as needed for sinkholes, utility cuts, pipe replacements, and failing asphalt.
- Added storm drain, D1 removed debris to new Bawden street parking lot.
- Painted fog line on 3rd Ave
- Repaired numerous joints on Ketchikan Lakes Road
- Provided curbside pick-up of approximately 80 tons of trash during Spring Clean-Up Week.
- Used Burn down material for crosswalks and arrows that were faded or gone.
- Provided ongoing maintenance of infrastructure, including: street sweeping, flushing, crosswalks, non-skid, brushing, snow and ice control, signs, storm drain cleaning, etc.
- Worked with a contractor and cleared the trees on Main School parking lot, by having streets crew do the brushing and chipping.
- Provided support for community service projects and events.
- Assisted other City departments as needed.
- Performed winter street maintenance in a cost effective manner.
- Installed various road maintenance materials as an interim preservation to asphalt and concrete roads until resumption of a full Capital Improvement Program.
- Added top rail to Millar Street bridge

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Streets

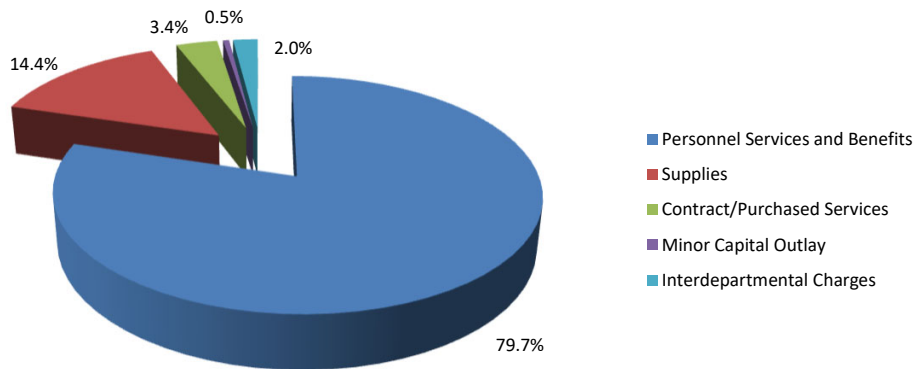
Operations Division 1530-110

DIVISION SUMMARY							
Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	1,281,051	1,667,480	1,639,602	1,479,070	1,839,774	172,294	10.3%
Supplies	316,953	296,250	305,860	277,170	333,000	36,750	12.4%
Contract/Purchased Services	38,264	44,545	62,813	50,255	77,840	33,295	74.7%
Minor Capital Outlay	5,947	10,600	10,600	5,500	11,350	-	7.1%
Interdepartmental Charges-Public Safety	-	-	-	-	-	-	0.0%
Interdepartmental Charges	34,793	42,110	42,110	39,800	46,490	4,380	10.4%
Total Expenditures	1,677,008	2,060,985	2,060,985	1,851,795	2,308,454	247,469	12.0%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund	1,677,008	2,060,985	2,060,985	1,851,795	2,308,454	247,469	12.0%
Total Funding	1,677,008	2,060,985	2,060,985	1,851,795	2,308,454	247,469	12.0%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Supervisor	1.00	1.00	1.00	1.00	95,371	-	0.0%
Senior Maintenance Technician	4.00	4.00	4.00	4.00	313,955	-	0.0%
Maintenance Technician	8.00	8.00	8.00	8.00	580,738	-	0.0%
Total	13.00	13.00	13.00	13.00	990,064	-	0.0%

2024 Expenditures by Type



CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Streets

Operations Division 1530-110

OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits increased by \$172,294, or by 10.3%, due to annual employee step increases, a 4% cost of living adjustment for IBEW, Local 1547 employees that will become effective January 1, 2024; and projected increases in pension, health insurance and other benefit costs.
- Supplies increased by \$36,750, or by 12.4%, due to projected increase in material costs.
- Training and Education (Account No. 600.03) increased by \$8,025 or by 406.3% for operator training for a new Vactor truck scheduled to be received in 2024.
- Infrastructure Maintenance Services (Account No. 635.08) increased \$20,000 or by 133.3% cost for contractual services for downtown pressure washing and other contractual services.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits							
500 .01 Regular Salaries and Wages	729,693	896,520	896,520	822,820	990,064	93,544	10.4%
500 .05 Longevity Pay	-	-	-	5,925	6,250	6,250	new
501 .01 Overtime Wages	79,742	70,000	70,000	64,870	70,000	-	0.0%
502 .01 Temporary Wages	-	50,000	22,122	22,100	50,000	-	0.0%
505 .00 Payroll Taxes	59,029	77,770	77,770	70,095	85,400	7,630	9.8%
506 .00 Pension	110,872	169,040	169,040	129,430	205,940	36,900	21.8%
507 .00 Health and Life Insurance	255,674	320,950	320,950	285,090	331,410	10,460	3.3%
507 .30 Workers Compensation	31,000	44,830	44,830	40,370	45,740	910	2.0%
508 .00 Other Benefits	12,541	35,120	35,120	35,120	51,720	16,600	47.3%
509 .03 Allowances-PW Clothing	2,500	3,250	3,250	3,250	3,250	-	0.0%
Personnel Services and Benefits	1,281,051	1,667,480	1,639,602	1,479,070	1,839,774	172,294	10.3%
Supplies							
510 .01 Office Supplies	971	1,500	1,500	400	1,500	-	0.0%
510 .02 Operating Supplies	12,975	13,000	13,000	10,000	15,000	2,000	15.4%
510 .03 Safety Program Supplies	6,670	6,700	6,700	4,200	6,700	-	0.0%
510 .04 Janitorial Supplies	628	1,000	1,000	560	1,500	500	50.0%
510 .05 Small Tools & Equipment	6,841	7,000	7,000	3,500	8,000	1,000	14.3%
515 .01 Vehicle Maint Materials	1,003	1,000	1,000	1,000	1,000	-	0.0%
515 .02 Building and Grounds Maint Materials	2,276	3,000	3,000	3,000	3,000	-	0.0%
515 .04 Machinery & Equip Maint Materials	637	2,000	2,000	1,400	2,000	-	0.0%
515 .05 Infrastructure Maintenance Materials	246,901	220,000	229,360	229,360	250,000	30,000	13.6%
520 .02 Postage	-	50	50	50	50	-	0.0%
520 .04 Freight-Material & Supplies	1,292	5,000	5,000	5,000	6,000	1,000	20.0%
525 .04 Vehicle Motor Fuel & Lubricants	36,253	35,000	35,000	18,000	37,000	2,000	5.7%
525 .07 Machinery & Equip Fuel & Lubricants	295	1,000	1,000	450	1,000	-	0.0%
535 .04 Allowances-Uniforms/Badges/Clothing	211	-	250	250	250	250	NA
Supplies	316,953	296,250	305,860	277,170	333,000	36,750	12.4%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Streets

Operations Division 1530-110

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Contract/Purchased Services							
600 .03 Training & Education	100	1,975	1,975	1,975	10,000	8,025	406.3%
605 .01 Ads & Public Announcements	1,378	2,000	2,000	1,600	2,000	-	0.0%
615 .01 Professional Licenses & Certificates	120	230	230	230	500	270	117.4%
630 .02 Vehicle Licenses	325	240	240	100	240	-	0.0%
630 .05 Software Licenses	-	100	568	100	100	-	0.0%
635 .07 Machinery & Equipment Maint Services	887	1,000	1,000	850	1,000	-	0.0%
635 .08 Infrastructure Maintenance Services	11,359	15,000	27,800	28,000	35,000	20,000	133.3%
645 .02 Rents & Leases-Machinery & Equip	1,482	-	5,000	2,400	5,000	-	NA
650 .01 Telecommunications	8,857	11,000	11,000	6,000	11,000	-	0.0%
650 .02 Electric, Water, Sewer & Solid Waste	13,756	13,000	13,000	9,000	13,000	-	0.0%
Contract/Purchased Services	38,264	44,545	62,813	50,255	77,840	33,295	74.7%
Minor Capital Outlay							
790 .15 Furniture & Fixtures	-	250	1,000	1,000	1,000	750	300.0%
790 .25 Machinery & Equipment	3,592	5,000	4,250	2,500	5,000	-	0.0%
790 .26 Computers, Printers & Copiers	2,355	5,350	5,350	2,000	5,350	-	0.0%
Minor Capital Outlay	5,947	10,600	10,600	5,500	11,350	750	7.1%
Interdepartmental Charges/							
Reimbursable Credits							
825 .01 Interdepartmental-Insurance	34,793	42,110	42,110	39,800	46,490	4,380	10.4%
Interdepartmental Charges	34,793	42,110	42,110	39,800	46,490	4,380	10.4%
Total Expenditures by Type	1,677,008	2,060,985	2,060,985	1,851,795	2,308,454	247,469	12.0%

NARRATIVE

500.01 Regular Salaries & Wages: \$990,064 – This account provides expenditures for compensation paid to all regular salaried and hourly employees of the Streets Division.

500.05 Longevity Pay: \$6,250 – Employees may be awarded a bonus upon their anniversary to recognize employees who have remained with the City and KPU for at least 15 years.

501.01 Overtime Wages: \$70,000 - This account provides expenditures for compensation paid to all regular and temporary hourly employees for hours worked in excess of a regular working cycle.

502.01 Temporary Wages: \$50,000 - This account provides expenditures for compensation paid to temporary salaried and hourly employees of the Streets Division.

505.00 Payroll Taxes: \$85,400 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$205,940 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health & Life Insurance: \$331,410 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers' Compensation: \$45,740 – This account provides expenditures for employer contributions to workers' compensation.

508.00 Other Benefits: \$51,720 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

509.03 Allowances – Public Works Clothing: \$3,250 – This account provides expenditures for employer provided protective clothing allowances paid directly to represented employees of the Public Works Department pursuant to collective bargaining agreements or the Personnel Rules.

510.01 Office Supplies: \$1,500 - This account provides expenditures for paper, pens, pencils, adding machine ribbons and tape, note pads, file folders, scotch tape, toner, ink cartridges, photocopy charges, small desk accessories and minor office equipment such as adding machines, staplers, comb binding machines and tape dispensers.

510.02 Operating Supplies: \$15,000 - This account provides expenditures for supplies that are normally not of a maintenance nature and are required to support department operations. Included are supplies such as medical supplies, shop supplies, public trash cans, public benches and cigarette disposal urns.

510.03 Safety Program Supplies: \$6,700 - This account provides expenditures for safety information brochures, safety training audio and video programs, safety equipment, specialized hazardous materials handling and disposal information, specialized protective safety clothing and traffic control supplies.

510.04 Janitorial Supplies: \$1,500 – This account provides expenditures for cleaning and sanitation supplies used by the in-house janitor.

510.05 Small Tools & Equipment: \$8,000 - This account provides expenditures for minor tools, operating and office equipment with a value of less than \$1,000. Included are hand tools, chain saws, blow torches, hydraulic jacks, sump pumps, computer accessories, space heaters, radios, calculators, file cabinets and similar types of minor tools and equipment.

515.01 Vehicle Maintenance Materials: \$1,000 - This account provides expenditures for the materials required for maintaining vehicles such as tires.

515.02 Building and Grounds Maintenance Materials: \$3,000 - This account provides expenditures for the repair and maintenance of buildings owned and operated by the City of Ketchikan. Included are items for maintenance of doors, windows, etc.

515.04 Machinery & Equipment Maintenance Materials: \$2,000 – This account provides expenditures for materials required for maintaining machinery and equipment such as office equipment and operating equipment.

515.05 Infrastructure Maintenance Materials: \$250,000 - This account provides expenditures for materials for the repair and maintenance of infrastructure owned by the City. Infrastructure includes streets, bridges, sidewalks, parking lots, promenades, storm drainage, stairways and boardwalks. Materials include sand, salt, asphalt, concrete, treated wood, gravel, signs, posts, bollards, hardware, pipe, steel, paint, asphalt patching materials and pavement striping.

520.02 Postage: \$50 - This account provides expenditures for postal related services such as postage, express delivery and mailing materials.

520.04 Freight – Materials & Supplies: \$6,000 - This account provides expenditures for shipping or transporting supplies and material to and from vendors.

525.04 Vehicle Motor Fuel & Lubricants: \$37,000 - This account provides expenditures for gasoline, diesel fuel, propane and lubricants used in the operations of City vehicles.

525.07 Machinery & Equipment Fuel & Lubricants: \$1,000 - This account provides expenditures for gasoline, diesel fuel, propane and lubricants used in the operations of City machinery and equipment.

535.04 Allowances-Uniforms/Badges/Clothing: \$250 - This account provides expenditures for employer provided uniforms, badges and clothing purchased for the use by department or division personnel. These benefits are non-taxable to the employees.

600.03 Training & Education: \$10,000 – This account provides expenditures for registration fees, training fees, training materials, tuition reimbursements and other incidental expenses associated with training and educating employees; and on-premises training programs provided by staff or a third-party.

605.01 Advertising & Public Announcements: \$2,000 - This account provides expenditures for advertising and announcements in publications, newspapers, trade journals, Internet or broadcasts over radio and television. Included are public service announcements, community issues, recruiting, requests for proposals, contracts and sales of property & equipment.

615.01 Professional Licenses & Certificates: \$500 - This account provides expenditures for licensing professional, technical, and other employees requiring a license in order to perform their duties. Included are fees paid to license engineers, accountants, attorneys, commercial drivers; and fees paid for technical certifications required by medical technicians, notaries, surveyors, divers and operators of special equipment.

630.02 Vehicle Licenses: \$240 – This account provides expenditures for licensing department vehicles for operations on public highways.

630.05 Software Licenses: \$100 – This account provides expenditures for acquiring licenses for the right to use proprietary software.

635.07 Machinery & Equipment Maintenance Services: \$1,000 - This account provides expenditures for contractual services for the repair and maintenance of office equipment, machinery and other operating equipment used by the division. This account includes contract labor and materials required to provide the service. It also includes maintenance service agreements.

635.08 Infrastructure Maintenance Services: \$35,000 - This account provides expenditures for contractual services for the repair and maintenance of infrastructure owned or leased by the City. This account includes contract labor and materials required to provide the service. Infrastructure includes streets, bridges, sidewalks, parking lots, promenades, storm drainage, stairways and boardwalks. Services also include snow removal by outside contractors.

645.02 Rents and Leases-Machinery & Equipment: \$5,000 - This account provides expenditures for the rent and lease of machinery and equipment.

650.01 Telecommunications: \$11,000 - This account provides expenditures for telecommunication services. Included are charges for wired and wireless telecommunications services, cell phones, Internet and long distance.

650.02 Electric, Water, Sewer & Solid Waste: \$13,000 - This account provides expenditures for electric, water, sewer and solid waste utility services.

790.15 Furniture & Fixtures: \$1,000 - This account provides expenditures for acquisition of furniture and fixtures. Included are desks, chairs, tables, workstations, file cabinets, storage cabinets and building fixtures. For 2022, this will fund the purchase of miscellaneous office furniture.

790.25 Machinery & Equipment: \$5,000 - This account provides expenditures for the acquisition of machinery and equipment usually composed of a complex combination of parts. Included are office and operating equipment required to provide services or maintain capital assets. For 2022, this will fund the purchase of necessary machinery or equipment that fails and is not able to be repaired.

790.26 Computers, Printers & Copiers: \$5,350 - This account provides expenditures of network systems, computers, monitors, printers, and copiers. Per the replacement schedule developed by the Information Technology Department, two computers, one monitor, and two UPS battery backups will be replaced.

825.01 Interdepartmental Charges – Insurance: \$46,490 - This account provides expenditures for risk management services and claims.

CITY OF KETCHIKAN

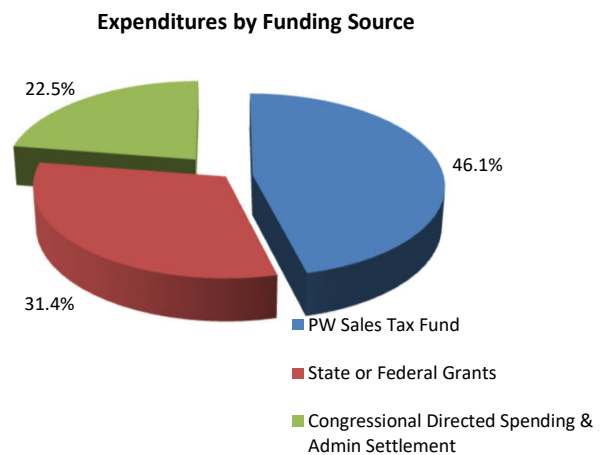
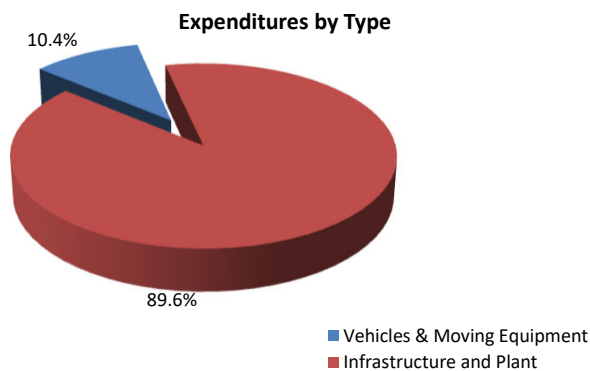
2024 Operating and Capital Budget

Public Works-Streets

Capital Budget

Major Capital Outlay	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
720.00 Vehicles & Moving Equipment	99,985	745,000	745,000	676,530	648,570	(96,430)	-12.9%
730.00 Infrastructure and Plant	901,156	5,085,955	5,154,865	1,284,812	5,568,350	482,395	9.5%
Total Major Capital Outlay	1,001,141	5,830,955	5,899,865	1,961,342	6,216,920	385,965	6.6%

Capital Improvement Projects		Funding Sources			
		PW Sales Tax	Congressional Directed Spending & Admin Settlement	State or Federal Grants	
Project #	Project	Fund			Total
720.00 Vehicles & Moving Equipment					
	Replace Multi Purpose Vehicle	187,000	-	-	187,000
	Replace Street Sweeper	461,570	-	-	461,570
	Total Vehicles & Moving Equipment	648,570	-	-	648,570
730.00 Infrastructure and Plant					
	Transportation Infrastructure	808,000	-	-	808,000
	Sayles/Gorge St Bridge Replacement	641,350	-	-	641,350
	Asphalt Chip Seal	707,000	-	-	707,000
	Shoenbar Culvert Rehabilitation	32,000	1,250,000	1,950,000	3,232,000
	Ramp 4 Parking Lot	31,420	148,580	-	180,000
	Total Infrastructure and Plant	2,219,770	1,398,580	1,950,000	5,568,350
	Total Capital Budget	2,868,340	1,398,580	1,950,000	6,216,920



CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Garage & Warehouse

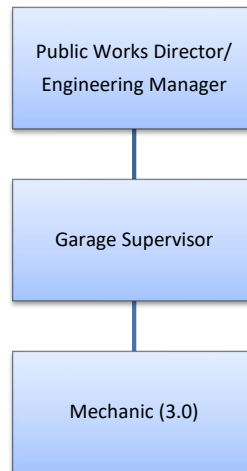
Summary

The Public Works Garage Division is comprised of one operating division and oversees a Capital Improvement Program.

DEPARTMENT EXECUTIVE SUMMARY							
Divisions/Cost Center/Programs	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Operations	732,010	872,801	872,801	678,600	958,640	85,839	9.8%
Capital Improvement Program	17,065	15,000	15,000	15,000	235,575	220,575	1470.5%
Total	749,075	887,801	887,801	693,600	1,194,215	306,414	34.5%
Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	445,110	571,946	555,746	391,100	639,140	67,194	11.7%
Supplies	284,591	307,815	317,815	293,815	314,200	6,385	2.1%
Contract/Purchased Services	50,104	71,660	73,360	68,385	78,910	7,250	10.1%
Minor Capital Outlay	25,537	29,170	33,670	33,670	37,150	7,980	27.4%
Interdepartmental Charges	(73,332)	(107,790)	(107,790)	(108,370)	(110,760)	(2,970)	NA
Major Capital Outlay	17,065	15,000	15,000	15,000	235,575	220,575	1470.5%
Total	749,075	887,801	887,801	693,600	1,194,215	306,414	34.5%
Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund							
General Fund Support	681,380	815,331	808,261	619,040	884,400	69,069	8.5%
Public Works Sales Tax Fund	17,065	15,000	15,000	15,000	235,575	220,575	1470.5%
Solid Waste Services Fund	10,694	12,210	12,210	7,230	14,050	1,840	15.1%
Wastewater Fund	35,961	36,310	40,320	40,320	46,370	10,060	27.7%
Harbor Fund	1,831	4,470	5,460	5,460	6,280	1,810	40.5%
Port Enterprise Fund	2,144	4,480	6,550	6,550	7,540	3,060	68.3%
Total	749,075	887,801	887,801	693,600	1,194,215	306,414	34.5%
Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Operations	4.00	4.00	4.00	4.00	348,635	-	0.0%
Total	4.00	4.00	4.00	4.00	348,635	-	0.0%

MISSION STATEMENT

The mission of the Garage & Warehouse Division is to provide professional quality maintenance and repairs to the City and Public Works Department's vehicle fleet and rolling stock. The division's goal is to ensure that the quality of these services meets or exceeds professional standards and that all equipment is readily available to respond in a safe condition.



GOALS FOR 2024

- Utilize our existing work management system to effectively manage division resources.
- Continue specialized training on vehicles and equipment and achieve related certifications.
- Provide a level of service that will enhance the operation of other departments.
- Preserve and maintain the longevity of the equipment fleet to achieve maximum usable life of each asset.
- Evaluate the equipment fleet for units that are beyond their expected service life or are no longer safe.
- Continue corrosion control program to enhance the life of equipment and reduce future maintenance costs.
- Continue to tackle more frequent major maintenance items due to not being able to replace equipment and vehicles in a more timely fashion.

ACCOMPLISHMENTS FOR 2023

- Successfully upgraded lights in the shop for improved safety.
- Continued to implement corrosion control measures to extend the life of all equipment.
- Completed another full year of fleet maintenance and repairs with no lost time accidents.
- Organized and set up division facilities for success and efficiency, including the construction of a mezzanine above the shop to coordinate parts storage.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Garage & Warehouse

Operations Division 1540-110

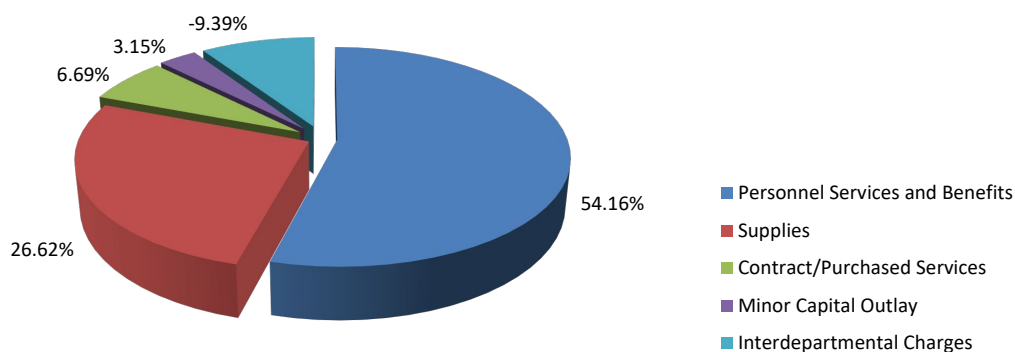
DIVISION SUMMARY

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	445,110	571,946	555,746	391,100	639,140	67,194	11.7%
Supplies	284,591	307,815	317,815	293,815	314,200	6,385	2.1%
Contract/Purchased Services	50,104	71,660	73,360	68,385	78,910	7,250	10.1%
Minor Capital Outlay	25,537	29,170	33,670	33,670	37,150	7,980	27.4%
Interdepartmental Charges	(73,332)	(107,790)	(107,790)	(108,370)	(110,760)	(2,970)	NA
Total Expenditures	732,010	872,801	872,801	678,600	958,640	85,839	9.8%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund							
General Fund Support	681,380	815,331	808,261	619,040	884,400	69,069	8.5%
Solid Waste Services Fund	10,694	12,210	12,210	7,230	14,050	1,840	15.1%
Wastewater Fund	35,961	36,310	40,320	40,320	46,370	10,060	27.7%
Small Boat Harbor Fund	1,831	4,470	5,460	5,460	6,280	1,810	40.5%
Port Enterprise Fund	2,144	4,480	6,550	6,550	7,540	3,060	68.3%
Total Funding	732,010	872,801	872,801	678,600	958,640	85,839	9.8%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Supervisor	1.00	1.00	1.00	1.00	91,685	-	0.0%
Mechanic	3.00	3.00	3.00	3.00	256,950	-	0.0%
Total	4.00	4.00	4.00	4.00	348,635	-	0.0%

2024 Expenditures by Type



CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Garage & Warehouse

Operations Division 1540-110

OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits increased by \$67,194, or by 11.7%, due to annual employee step increases, a 4% cost of living adjustment for IBEW, Local 1547 employees and non-represented employees that will become effective January 1, 2024; an increase in temporary wages; and projected increases in payroll taxes, pension, health and life insurance, workers compensation and other benefit costs.
- Temporary Wages (Account No. 502.01) increased by \$3,240, or by 129.2%, due to the need to hire a seasonal employee for summer and tire season, about 6 months.
- Vehicle Maint Services (Account No. 635.03) has increased by \$5,700, or by 438.5%, due to various repairs requiring alignments to be performed, as well as Warranty/Recall work on our assets that require pre-payment. The work gets performed and paid for, then we will send in records to Manufacturer for typically 100% reimbursement.
- Machinery & Equipment (Account No. 790.25) has increased by \$9,500, or by 90.5%, due to major failures with aged welder. Unable to replace parts because of obsolescence which will cause the need for a full replacement. Because of age of welder our existing equipment that works will not be compatible with the replacements units.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits							
500 .01 Regular Salaries & Wages	280,847	328,546	324,346	240,680	348,635	20,089	6.1%
500 .05 Longevity Pay	-	-	-	2,625	2,750		
501 .01 Overtime Wages	2,982	4,000	4,000	2,960	4,000	-	0.0%
502 .01 Temporary Wages	-	12,000	-	-	27,500	3,240	129.2%
505 .00 Payroll Taxes	20,705	26,360	26,360	19,145	29,290	2,930	11.1%
506 .00 Pension	37,797	61,390	61,390	31,360	70,735	9,345	15.2%
507 .00 Health & Life Insurance	88,301	114,040	114,040	73,290	117,370	3,330	2.9%
507 .30 Workers Compensation	11,247	15,200	15,200	10,630	15,670	470	3.1%
508 .00 Other Benefits	2,481	8,860	8,860	8,860	21,640	12,780	144.2%
509 .03 Allowances-PW Clothing	750	1,250	1,250	1,250	1,250	-	0.0%
509 .07 Allowances-Medical Expenses	-	300	300	300	300	-	0.0%
Personnel Services and Benefits	445,110	571,946	555,746	391,100	639,140	67,194	11.7%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Garage & Warehouse
Operations Division 1540-110

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Supplies							
510 .01 Office Supplies	598	730	730	730	1,000	270	37.0%
510 .02 Operating Supplies	7,491	7,875	9,375	9,375	10,500	2,625	33.3%
510 .03 Safety Program Supplies	827	1,000	1,000	1,000	1,100	100	10.0%
510 .04 Janitorial Supplies	481	500	500	500	750	250	50.0%
510 .05 Small Tools & Equipment	6,491	8,000	8,000	8,000	8,500	500	6.3%
515 .01 Vehicle Maintenance Materials	222,481	234,000	229,500	220,000	234,000	-	0.0%
515 .02 Building & Grounds Maint Materials	2,592	7,700	19,700	7,700	8,000	300	3.9%
515 .03 Furniture & Fixtures Maint Materials	-	400	400	400	600	200	50.0%
515 .04 Machinery & Equip Maint Materials	4,517	5,000	5,000	5,000	5,500	500	10.0%
520 .02 Postage	163	210	210	210	250	40	19.0%
520 .04 Freight-Material & Supplies	2,274	10,000	10,000	7,500	7,500	(2,500)	-25.0%
525 .03 Heating Fuel	30,340	27,000	27,000	27,000	30,000	3,000	11.1%
525 .04 Vehicle Motor Fuel & Lubricants	6,106	4,900	5,900	5,900	6,000	1,100	22.4%
535 .04 Uniforms/Badges/Clothing	230	500	500	500	500	-	0.0%
Supplies	284,591	307,815	317,815	293,815	314,200	6,385	2.1%
Contract/Purchased Services							
600 .03 Training and Education	80	13,000	13,000	10,000	13,000	-	0.0%
615 .02 Assn. Membership Dues & Fees	-	-	-	-	-	-	NA
620 .03 Towing	140	1,000	2,000	2,000	1,250	250	25.0%
630 .02 Vehicle Licenses	(10)	60	60	10	60	-	0.0%
630 .05 Software Licenses	7,748	9,150	9,150	9,000	9,150	-	0.0%
635 .03 Vehicle Maintenance Services	731	1,300	1,300	1,300	7,000	5,700	438.5%
635 .07 Machinery & Equip Maint Services	1,124	3,100	3,100	2,500	3,100	-	0.0%
635 .12 Technical Services	373	1,550	1,550	375	1,550	-	0.0%
650 .01 Telecommunications	3,363	3,500	4,200	4,200	4,800	1,300	37.1%
650 .02 Electric, Water, Sewer & Solid Waste	36,555	39,000	39,000	39,000	39,000	-	0.0%
Contract/Purchased Services	50,104	71,660	73,360	68,385	78,910	7,250	10.1%
Minor Capital Outlay							
790 .25 Machinery & Equipment	7,815	10,500	10,500	10,500	20,000	9,500	90.5%
790 .26 Computers, Printers & Copiers	1,722	7,150	7,150	7,150	7,150	-	0.0%
790 .30 Infrastructure and Plant	16,000	11,520	16,020	16,020	10,000	(1,520)	-13.2%
Minor Capital Outlay	25,537	29,170	33,670	33,670	37,150	7,980	27.4%
Interdepartmental Charges							
825 .01 Interdepartmental-Insurance	15,980	18,600	18,600	18,020	21,950	3,350	18.0%
890 .00 Reimbursable Credits	(89,312)	(126,390)	(126,390)	(126,390)	(132,710)	(6,320)	NA
Interdepartmental Charges	(73,332)	(107,790)	(107,790)	(108,370)	(110,760)	(2,970)	2.8%
Total Expenditures by Type	732,010	872,801	872,801	678,600	958,640	85,839	9.8%

NARRATIVE

500.01 Regular Salaries & Wages: \$348,635 – This account provides expenditures for compensation paid to all regular salaried and hourly employees of the Garage & Warehouse Division.

500.05 Longevity Pay: \$2,750 – Employees may be awarded a bonus upon their anniversary to recognize employees who have remained with the City and KPU for at least 15 years.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Garage & Warehouse

Operations Division 1540-110

501.01 Overtime Wages: \$4,000 - This account provides expenditures for compensation paid to all regular and temporary hourly employees for hours worked in excess of a regular working cycle.

502.01 Temporary Wages: \$27,500 - This account provides expenditures for compensation paid to all temporary employees in the Garage Division

505.00 Payroll Taxes: \$29,290 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$70,735 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health & Life Insurance: \$117,370 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers' Compensation: \$15,670 – This account provides expenditures for employer contributions to workers compensation.

508.00 Other Benefits: \$21,640 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

509.03 Allowances – Public Works Clothing: \$1,250 – This account provides expenditures for employer provided protective clothing allowances paid directly to represented employees of the Public Works Department pursuant to collective bargaining agreements or the Personnel Rules.

509.07 Allowances - Medical Expenses: \$300 - This account provides expenditures for employee medical exams paid directly to employees. These benefits are taxable to the employees.

510.01 Office Supplies: \$1,000 - This account provides expenditures for paper, pens, pencils, adding machine ribbons and tape, note pads, file folders, scotch tape, toner, ink cartridges, photocopy charges, small desk accessories and minor office equipment such as adding machines, and tape dispensers.

510.02 Operating Supplies: \$10,500 - This account provides expenditures for supplies that are normally not of a maintenance nature and are required to support department operations. Included are supplies such as paint, solvents and shop materials. General supplies for shop. Degreaser, oil response kits, chemicals and fluids.

510.03 Safety Program Supplies: \$1,100 - This account provides expenditures for the City safety program. Included are safety information brochures, safety training audio and video programs, safety equipment, OSHA required medical exams, specialized hazardous materials handling and disposal information, and specialized protective safety clothing.

510.04 Janitorial Supplies: \$750 – This account provides expenditures for cleaning and sanitation supplies used by in-house and contracted janitors.

510.05 Small Tools & Equipment: \$8,500 - This account provides expenditures for minor tools, operating and office equipment with a value of less than \$1,000. Included are hand tools, blow torches, hydraulic jacks, sump pumps, computer accessories, space heaters, radios, calculators, file cabinets and similar types of minor tools and equipment.

515.01 Vehicle Maintenance Materials: \$234,000 - This account provides expenditures for the cost of materials used for the repair and maintenance of vehicles owned or leased and operated by the division. Included are licensed and unlicensed rolling stock.

515.02 Building & Grounds Maintenance Materials: \$8,000 – This account provides expenditures for materials required for the repair and maintenance of buildings and upkeep of the grounds owned or leased and operated by the division.

515.03 Furniture & Fixtures Maintenance Materials: \$600 - This account provides expenditures for materials required for the repair, maintenance, & replacement of furniture and building fixtures owned or leased and operated by the division.

515.04 Machinery & Equipment Maintenance Materials: \$5,500 – This account provides expenditures for materials and parts required for the repair and maintenance of City owned machinery and equipment used by the division.

520.02 Postage: \$250 - This account provides expenditures for postal related services such as postage, express delivery, mailing materials and the rent of post office boxes and postage machines.

520.04 Freight – Materials & Supplies: \$7,500 - This account provides expenditures for shipping or transporting supplies and materials to and from vendors, as well as unforeseen costs in Shipping/Freight for emergency repairs.

525.03 Heating Fuel: \$30,000 - This account provides expenditures for heating fuel to heat the garage and the warehouse.

525.04 Vehicle Motor Fuel & Lubricants: \$6,000 - This account provides expenditures for gasoline, diesel fuel, propane and lubricants used in the operations of the division.

535.04 Uniforms/Badges/Clothing: \$500 - This account provides expenditures for direct purchases of or reimbursements to employees for work related clothing required by department policies. Included are work clothes, raingear, hats, boots and gloves.

600.03 Training & Education: \$13,000 - This account provides expenditures for registration fees, training fees, training materials, tuition reimbursements, and other incidental expenses associated with training and educating employees; and on-premises training programs provided by staff or a third-party. For 2024, training will focus on the repair and maintenance of electric motors.

620.03 Towing: \$1,250 This account provides expenditures for towing of City vehicles.

630.02 Vehicle Licenses: \$60 – This account provides expenditures for acquiring licenses for vehicles for operations on public highways.

630.05 Software Licenses: \$9,150 – This account provides expenditures for acquiring licenses for the right to use proprietary software.

635.03 Vehicle Maintenance Services: \$7,000 – This account provides expenditures for contractual services required for the repair and maintenance of City vehicles by outside maintenance facilities. Included are licensed and unlicensed rolling stock. This account includes contract labor and materials required to provide the service.

635.07 Machinery & Equipment Maintenance Services: \$3,100 - This account provides expenditures for contractual services required for the repair and maintenance of machinery and other operating equipment used by the division. This account includes contract labor and materials required to provide the service. It also includes maintenance service agreements.

635.12 Technical Services: \$1,550 - This account provides expenditures for services that are not regarded as professional but require technical or special knowledge. Included are specialized automotive services.

650.01 Telecommunications: \$4,800 - This account provides expenditures for telecommunication services. Included are charges for wired and wireless telecommunications services, cell phones, Internet, and long distance.

650.02 Electric, Water, Sewer & Solid Waste: \$39,000 - This account provides expenditures for electric, water, sewer and solid waste utility services.

790.25 Machinery & Equipment: \$20,000 - This account provides expenditures for the acquisition of machinery and equipment usually composed of a complex combination of parts. Included are office and operating equipment required to provide services or maintain capital assets. For 2024, this will fund an upgrade of the main shop lights to LED lights.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Garage & Warehouse

Operations Division 1540-110

790.26 Computers, Printers & Copiers: \$7,150 - This account provides expenditures for desktop, laptops, and tablet computers; computer printers and scanners, photocopiers and fax machines. Per the computer replacement schedule developed by the Information Technology Department, one computer, one laptop, one printer and one UPS battery back-up will be replaced.

790.30 Infrastructure and Plant: \$10,000 - This account provides expenditures for costs associated with replacing the exhaust system in the shop.

825.01 Interdepartmental Charges – Insurance: \$21,950 - This account provides expenditures for risk management services and claims.

890.00 Reimbursable Credits: (\$132,710) – A contra-expense account for crediting the Garage department for operating costs that will be paid by another General Fund department.

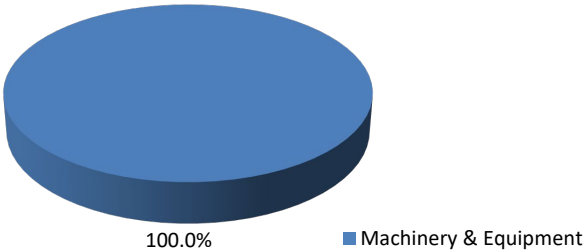
CITY OF KETCHIKAN
 2024 Operating and Capital Budget
 Public Works-Garage & Warehouse

Capital Budget

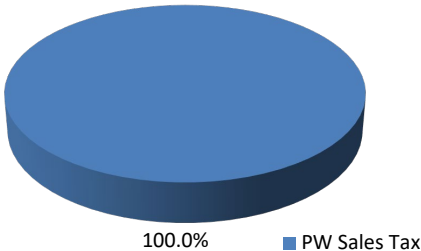
Major Capital Outlay		2022	2023 Budget			2024	2023 Adopted/2024	
		Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
705-00	Buildings	-	-	-			-	NA
725.00	Machinery & Equipment	17,065	15,000	15,000	15,000	235,575	220,575	1470.5%
Total Major Capital Outlay		17,065	15,000	15,000	15,000	235,575	220,575	1470.5%

Capital Improvement Projects		Funding Sources		
Project #	Project	PW Sales Tax		Total
725-00	Machinery and Equipment			
	Oil Water Separator	235,575		235,575
	Total Machinery and Equipment	235,575	-	235,575
	Total Capital Budget	235,575	-	235,575

Expenditures by Type



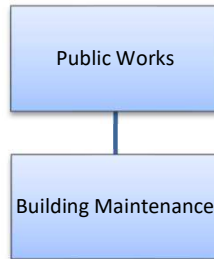
Expenditures by Funding Source



CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Building Maintenance

Summary

The Public Works Building Maintenance Division is responsible for maintenance of various City-owned facilities.



The Public Works Building Maintenance Division is comprised of one operating division and oversees three cost centers and a Capital Improvement Program.

DEPARTMENT EXECUTIVE SUMMARY

Divisions/Cost Center/Programs	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Operations	361,170	441,179	441,179	422,255	470,386	29,207	6.6%
City Hall O&M	124,642	151,170	154,520	143,120	159,540	8,370	5.5%
Shoreline Bldg O&M	7,960	9,307	9,577	8,327	9,867	560	6.0%
Orphaned Buildings	21,799	12,000	12,000	12,000	15,330	3,330	27.8%
Capital Improvement Program	93,588	57,757	66,105	31,698	220,000	162,243	280.9%
Total	609,159	671,413	683,381	617,400	875,123	203,710	30.3%

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	317,658	375,129	375,129	361,285	403,146	28,017	7.5%
Supplies	49,017	48,020	49,600	48,350	48,790	770	1.6%
Contract/Purchased Services	127,220	163,184	159,834	144,144	164,074	890	0.5%
Minor Capital Outlay	-	5,950	5,950	5,950	5,950	-	0.0%
Interdepartmental Charges	21,676	21,373	26,763	25,973	33,163	11,790	55.2%
Major Capital Outlay	93,588	57,757	66,105	31,698	220,000	162,243	280.9%
Total	609,159	671,413	683,381	617,400	875,123	203,710	30.3%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund							
Tax Supported	509,197	607,282	610,902	579,328	648,749	41,467	6.8%
Public Works Sales Tax Fund	93,588	57,757	66,105	31,698	220,000	162,243	280.9%
Shoreline Fund	6,374	6,374	6,374	6,374	6,374	-	0.0%
Total	609,159	671,413	683,381	617,400	875,123	203,710	30.3%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Operations	3.00	3.00	3.00	3.00	230,446	-	0.0%
Total	3.00	3.00	3.00	3.00	230,446	-	0.0%

MISSION STATEMENT

The mission of the Building Maintenance Division is to maintain and operate as efficiently as possible the heating and ventilating, plumbing and electrical systems of General Government facilities, as well as to undertake interior and exterior building repairs when required.



GOALS FOR 2024

- Continue to troubleshoot and provide maintenance for all building systems and facilities within the responsibility of the division.
- Continue upgrades to the Centennial Building as needed.
- Continue implementing moisture control recommendations at the Totem Heritage Center.
- Continue obtaining training for the Building Maintenance Division staff including HVAC systems, electrical, and automated building controls.
- Continue upgrading lighting to more energy efficient ballasts and bulbs, changing to direct wired LEDs.

ACCOMPLISHMENTS FOR 2023

- Completed hundreds of work orders for various repairs and improvements to City facilities. Maintained HVAC filters program for City buildings, serviced zerks and belts on motors, changed compressor oils annually, maintained and serviced all apparatus doors, scheduled inspections sprinkler systems, back flow preventers, and annual furnace maintenance.
- City Hall - Completed A/C annual inspections, repaired lighting in City Manager's office and troubleshoot control microzone on first floor. Toilet and faucet repairs, worked with Advanced Communications on annual fire alarm testing, replaced backup batteries. First floor AC compressor and low pressure switch repairs, worked with Long Building Technologies for first floor graphics, built an access ramp in Chambers, repainted access hatch on roof. Replaced compressor for ac unit, set up temporary ac units when needed.
- Police Department - Rewired the thermostat to direct wire for center IT room. Replaced faucet in evidence room. Troubleshot numerous problems with old HVAC units. Completed misc. sheetrock patches and paint. Installed backup ac unit on server room on penthouse. Installed new monitors for IT.
- Garage and Warehouse - Installed relief fan in compressor room and helped install new antenna.
- PW Administration Building - Troubleshot HVAC systems. Repaired Sprinkler system leak.
- Streets Division - Hot water tank replacement, replaced springs on apparatus bay door, replaced door cables on salt shed.
- Fire Department - Troubleshot stove at Fire Station #2, changed electrical bus bar and electrical cord. Painted living quarters' rooms, bedrooms, office, hallway, living room and kitchen and repaired edge door sensor in Fire Station #2. Patch work and painting in Fire Station #1 training room, installed (2) 80" tv's , speakers, cameras and dry erase boards. Painted Assistant Fire Chief's office.
- Wastewater Division - Installed sheetrock in Wastewater breakroom, tape and mud.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Building Maintenance

Operations Division 1550-110

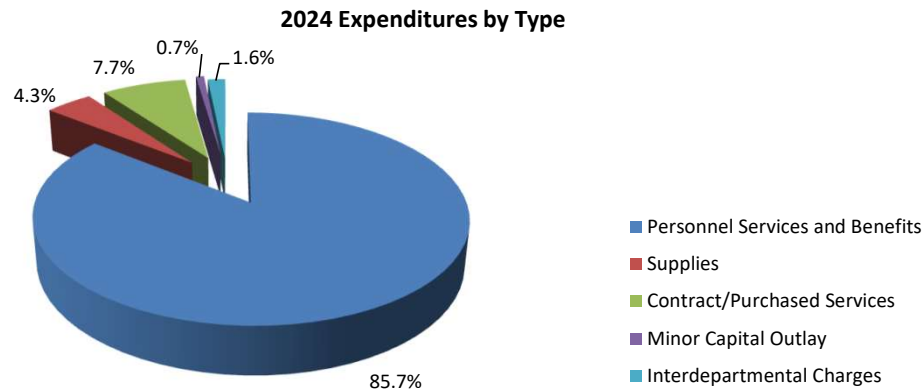
- Library - Painted and upgraded lights while closed for 3 days for inventory and other misc. maintenance needs. Replaced circulation pump on return line on heating, troubleshot exterior parking lights. Built bear proof walls and roof for the garbage dumpster. Replaced 2 automatic air bleeders and downspout. Replaced and plumbed new hot water heater.
- Totem Heritage Center - Completion of the remodel of the wood shop downstairs. Worked with KMI to clear backed up sewer system. Replaced metal siding under ramp. Troubleshot heated light switch, cleaned and stained outside roofing shingles, back of building spalls scraped and stained.
- Museum- Painted in entry and downstairs. Built new wall for new exhibit. Prepped, painted and installed laminate on table.
- Ted Ferry- Replaced HVAC blower motor.
- 632 Park Ave- Removed hand rail and reinstalled with 1x4 backing.
- Shoreline Maintenance Building - Replaced water tank, installed new water lines and overflow.

DIVISION SUMMARY

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	317,658	375,129	375,129	361,285	403,146	28,017	7.5%
Supplies	15,374	19,420	19,420	19,270	20,190	770	4.0%
Contract/Purchased Services	22,402	36,200	36,200	32,050	36,150	(50)	-0.1%
Minor Capital Outlay	-	3,450	3,450	3,450	3,450	-	0.0%
Interdepartmental Charges-Public Safety	-	-	-	-	-	-	0.0%
Interdepartmental Charges	5,736	6,980	6,980	6,200	7,450	470	6.7%
Total Expenditures	361,170	441,179	441,179	422,255	470,386	29,207	6.6%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund							
Tax Supported	361,170	441,179	441,179	422,255	470,386	29,207	6.6%
Total Funding	361,170	441,179	441,179	422,255	470,386	29,207	6.6%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Bldg Maintenance Supervisor	1.00	1.00	1.00	1.00	87,933	-	0.0%
Maintenance Technician	2.00	2.00	2.00	2.00	142,513	-	0.0%
Total	3.00	3.00	3.00	3.00	230,446	-	0.0%



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits increased by \$28,017, or by 7.5%, due to annual employee step increases, projected cost of filling vacant positions, a 4.0% cost of living adjustment for IBEW, Local 1547 and non-represented employees that will become effective January 1, 2024; and projected increases in payroll taxes, pension, health and life insurance, workers compensation and other benefit costs.

DIVISION OPERATING BUDGET DETAIL

		2022	2023 Budget			2024	2023 Adopted/2024		
Operating Expenditures		Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%	
Personnel Services and Benefits									
500	.01	Regular Salaries and Wages	198,337	214,939	214,939	213,790	230,446	15,507	7.2%
500	.05	Longevity Pay	-	-	-	2,875	3,000	3,000	new
501	.01	Overtime Wages	529	3,600	3,600	2,150	3,600	-	0.0%
502	.01	Temporary Wages	-	7,500	7,500	2,500	7,500	-	0.0%
505	.00	Payroll Taxes	14,408	17,300	17,300	16,620	18,710	1,410	8.2%
506	.00	Pension	25,397	37,160	37,160	29,910	45,040	7,880	21.2%
507	.00	Health and Life Insurance	68,009	74,060	74,060	73,290	76,500	2,440	3.3%
507	.30	Workers Compensation	6,894	8,280	8,280	7,860	7,810	(470)	-5.7%
508	.00	Other Benefits	3,334	11,240	11,240	11,240	9,490	(1,750)	-15.6%
509	.03	Allowances-PW Clothing	750	750	750	750	750	-	0.0%
509	.08	Allowances-Medical Expenses	-	300	300	300	300	-	0.0%
Personnel Services and Benefits		317,658	375,129	375,129	361,285	403,146	28,017	7.5%	
Supplies									
510	.01	Office Supplies	270	250	250	150	300	50	20.0%
510	.02	Operating Supplies	276	500	500	500	600	100	20.0%
510	.03	Safety Program Supplies	180	825	695	695	695	(130)	-15.8%
510	.04	Janitorial Supplies	-	50	50	50	50	-	0.0%
510	.05	Small Tools & Equipment	1,623	3,500	3,630	3,630	4,000	500	14.3%
515	.02	Bldg & Grounds Maint Materials	8,971	11,000	10,050	10,000	11,000	-	0.0%
520	.02	Postage	-	45	45	45	45	-	0.0%
520	.04	Freight-Material and Supplies	-	100	100	100	100	-	0.0%
525	.04	Vehicle Motor Fuel & Lubricants	4,054	3,150	4,100	4,100	3,400	250	7.9%
Supplies		15,374	19,420	19,420	19,270	20,190	770	4.0%	

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Building Maintenance

Operations Division 1550-110

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Contract/Purchased Services							
600 .03 Training and Education	-	750	750	750	750	-	0.0%
630 .02 Vehicle Licenses	10	400	400	30	400	-	0.0%
635 .06 Bldg & Grounds Maint Services	-	2,500	2,500	2,500	2,500	-	0.0%
635 .07 Machinery & Equip Maint Services	-	550	550	550	500	-	-9.1%
635 .12 Technical Services	16,520	22,000	22,000	21,470	22,000	-	0.0%
645 .02 Rents and Leases-Machinery & Equip	-	1,500	1,500	750	1,500	-	0.0%
650 .01 Telecommunications	5,872	8,500	8,500	6,000	8,500	-	0.0%
Contract/Purchased Services	22,402	36,200	36,200	32,050	36,150	(50)	-0.1%
Minor Capital Outlay							
790 .25 Machinery and Equipment	-	300	300	300	300	-	0.0%
790 .26 Computers, Printers & Copiers	-	3,150	3,150	3,150	3,150	-	0.0%
Minor Capital Outlay	-	3,450	3,450	3,450	3,450	-	0.0%
Interdepartmental Charges							
825 .01 Interdepartmental-Insurance	5,736	6,980	6,980	6,200	7,450	470	6.7%
Interdepartmental Charges	5,736	6,980	6,980	6,200	7,450	470	6.7%
Total Expenditures by Type	361,170	441,179	441,179	422,255	470,386	29,207	6.6%

NARRATIVE

500.01 Regular Salaries & Wages: \$230,446– This account provides expenditures for compensation paid to all regular salaried and hourly employees of the Building Maintenance Division.

500.05 Longevity Pay: \$3,000 – Employees may be awarded a bonus upon their anniversary to recognize employees who have remained with the City and KPU for at least 15 years.

501.01 Overtime Wages: \$3,600 - This account provides expenditures for compensation paid to all regular and temporary hourly employees for hours worked in excess of a regular working cycle.

502.01 Temporary Wages: \$7,500 - This account provides expenditures for compensation paid to temporary salaried and hourly employees of the Building Maintenance Division.

505.00 Payroll Taxes: \$18,710 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$45,040 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health & Life Insurance: \$76,500 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers' Compensation: \$7,810 – This account provides expenditures for employer contributions to workers' compensation insurance.

508.00 Other Benefits: \$9,490 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

509.03 Allowances – Public Works Clothing: \$750 – This account provides expenditures for employer provided protective clothing allowances paid directly to represented employees of the Building Maintenance Division pursuant to collective bargaining agreements or the Personnel Rules.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Building Maintenance

Operations Division 1550-110

509.08 Allowances-Medical Expenses: \$300 - This account provides expenditures for employee medical exams paid directly to employees.

510.01 Office Supplies: \$300 – This account provides expenditures for expendable office supplies and equipment such as paper, pens, pencils, adding machine ribbons and tape, note pads, file folders, scotch tape, toner, ink cartridges, photocopy charges, small desk accessories and minor office equipment such as adding machines, staplers, comb binding machines and tape dispensers.

510.02 Operating Supplies: \$600 - This account provides expenditures for supplies that are normally not of a maintenance nature and are required to support department operations. Included are supplies such as adhesives, misc. fasteners, nails and screws, and bottled water service.

510.03 Safety Program Supplies: \$695 - This account provides expenditures for safety training audio and video programs, safety equipment, specialized hazardous materials handling and disposal information and specialized protective safety clothing and traffic control.

510.04 Janitorial Supplies: \$50 - This account provides expenditures for cleaning and sanitation supplies used for in-house janitor duties.

510.05 Small Tools & Equipment: \$4,000 - This account provides expenditures for minor tools, operating and office equipment with a value of less than \$1,000. Included are hand tools, chain saws, blow torches, hydraulic jacks, sump pumps, computer accessories, space heaters, radios, calculators, file cabinets and similar types of minor tools and equipment.

515.02 Building & Grounds Maintenance Materials: \$11,000 – This account provides expenditures for the repair and maintenance of buildings and upkeep of the grounds owned or leased and operated by the City.

520.02 Postage: \$45 - This account provides for expenditures for postal related services such as postage, express delivery and mailing materials.

520.04 Freight – Materials & Supplies: \$100 - This account provides expenditures for shipping or transporting supplies and materials to and from vendors.

525.04 Vehicle Motor Fuel & Lubricants: \$3,400 - This account provides expenditures for gasoline, diesel fuel, propane and lubricants used in the operations of vehicles.

600.03 Training & Education: \$750 - This account provides expenditures for the registration fees, training materials and fees for on-premises training programs provided by a third-party.

630.02 Vehicle Licenses: \$400 – This account provides expenditures for licensing City vehicles for operations on public highways.

635.06 Buildings & Grounds Maintenance Services: \$2,500 – This account provides expenditures for the repair and maintenance of buildings and the upkeep of grounds owned or leased by the City. This account includes contract labor and materials required to provide the service.

635.07 Machinery & Equipment Maintenance Services: \$500 – This account provides expenditures for contractual services required for the repair and maintenance of machinery and other operating equipment used by the division. This account includes contract labor and materials required to provide the service. It also includes maintenance service agreements.

635.12 Technical Services: \$22,000 - This account provides expenditures for services that are not regarded as professional but require technical or special knowledge. Included are video camera operators, building security, pest control, elevator inspections and DDC Support.

645.02 Rents & Leases – Machinery & Equipment: \$1,500 - This account provides expenditures for the rent and lease of vehicles. Both operating and capital leases are accounted for in this account.

650.01 Telecommunications: \$8,500 – This account provides expenditures for wired and wireless telecommunication services. Included are landline and cell phone services, network and data services, Internet, long distance and toll free numbers. Purchases of cell phones are also charged to this account.

790.25 Machinery & Equipment: \$300 - This account provides expenditures for the acquisition of machinery and equipment usually composed of a complex combination of parts. Included are office equipment and operating equipment required to provide services or maintain capital assets.

790.26 Computers, Printers & Copiers: \$3,150 - This account provides expenditures for desktop, laptops, and tablet computers; computer printers and scanners, photocopiers and fax machines. Per the computer replacement schedule developed by the Information Technology Department, one computer, one monitor, and one UPS battery back-up will be replaced.

825.01 Interdepartmental Charges – Insurance: \$7,450 - This account provides expenditures for risk management services and claims.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Building Maintenance

City Hall O&M 1550-255

COST CENTER STATEMENT

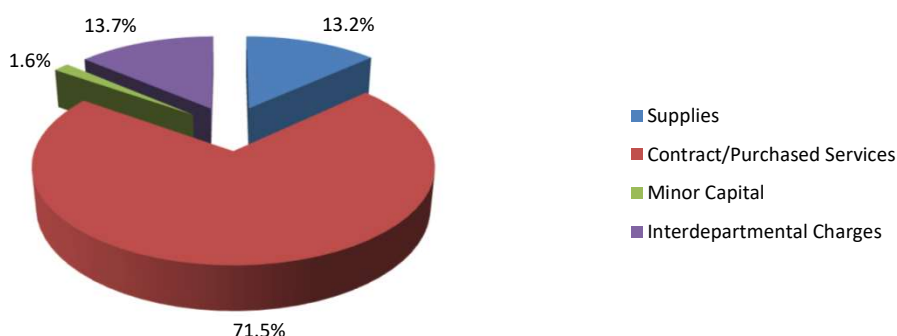
The City Hall Building O&M cost center was established to monitor the cost of operating and maintaining the City Hall Building. This facility houses the offices of the Mayor and Council, City Attorney, City Clerk, City/KPU General Manager, Finance and Information Technology Departments. Operating and maintaining the City Hall Building is a Public Works Department function.

COST CENTER SUMMARY

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Supplies	29,391	21,100	24,450	24,350	21,100	-	0.0%
Contract/Purchased Services	82,054	113,140	109,790	98,500	114,080	940	0.8%
Minor Capital	-	2,500	2,500	2,500	2,500	-	0.0%
Interdepartmental Charges	13,197	14,430	17,780	17,770	21,860	7,430	51.5%
Total Expenditures	124,642	151,170	154,520	143,120	159,540	8,370	5.5%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund							
Tax Supported	124,642	151,170	154,520	143,120	159,540	8,370	5.5%
Total Funding	124,642	151,170	154,520	143,120	159,540	8,370	5.5%

2024 Expenditures by Type



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Janitorial and Cleaning Services (Account No. 635.02) decreased by \$5,500 due to the reduced cost for 2024.
- Technical Services (Account No. 635.12) increased by \$5,000, or by 31.3%, due to increased cost of technical services.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Building Maintenance

City Hall O&M 1550-255

COST CENTER OPERATING BUDGET DETAIL

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Supplies							
510 .04 Janitorial Supplies	-	100	100	100	100	-	0.0%
510 .05 Small Tools & Equipment	-	750	750	750	750	-	0.0%
515 .02 Bldg & Grounds Maint Materials	2,402	2,500	2,500	2,400	2,500	-	0.0%
525 .03 Heating Fuel	26,989	17,750	21,100	21,100	17,750	-	0.0%
Supplies	29,391	21,100	24,450	24,350	21,100	-	0.0%
Contract/Purchased Services							
635 .02 Janitorial and Cleaning Services	45,500	45,500	45,500	45,500	40,000	(5,500)	-12.1%
635 .06 Bldg & Grounds Maint Services	-	5,500	5,500	2,000	5,500	-	0.0%
635 .12 Technical Services	3,641	16,000	21,000	21,000	21,000	5,000	31.3%
640 .02 Engineering and Architectural Svcs	-	5,000	-	-	5,000	-	0.0%
650 .01 Telecommunications	7,939	8,100	8,100	5,000	9,540	1,440	17.8%
650 .02 Electric, Water, Sewer & Solid Waste	24,974	33,040	29,690	25,000	33,040	-	0.0%
Contract/Purchased Services	82,054	113,140	109,790	98,500	114,080	940	0.8%
Minor Capital Outlay							
790 .25 Machinery & Equipment	-	2,500	2,500	2,500	2,500	-	0.0%
Minor Capital Outlay	-	2,500	2,500	2,500	2,500	-	0.0%
Interdepartmental Charges							
825 .01 Interdepartmental Charges-Insurance	13,197	14,430	17,780	17,770	21,860	7,430	51.5%
Interdepartmental Charges	13,197	14,430	17,780	17,770	21,860	7,430	51.5%
Total Expenditures by Type	124,642	151,170	154,520	143,120	159,540	8,370	5.5%

NARRATIVE

510.04 Janitorial Supplies: \$100 – This account provides expenditures for cleaning and sanitation supplies used by the janitor.

510.05 Small Tools & Equipment: \$750 - This account provides expenditures for minor tools, operating and office equipment with a value of less than \$1,000. Included are hand tools, chain saws, blow torches, hydraulic jacks, sump pumps, computer accessories, space heaters, radios, calculators, file cabinets and similar types of minor tools and equipment.

515.02 Building & Grounds Maintenance Materials: \$2,500 – This account provides expenditures for materials for the repair and maintenance of City Hall and the upkeep of its grounds.

525.03 Heating Fuel: \$17,750 - This account provides expenditure for heating fuel to heat City Hall.

635.02 Janitorial & Cleaning Services: \$40,000 - This account provides expenditures for services to clean City Hall. Included are janitorial and carpet cleaning.

635.06 Buildings & Grounds Maintenance Services: \$5,500 - This account provides expenditures for the services to repair and maintain City Hall and the upkeep of its grounds.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Building Maintenance

City Hall O&M 1550-255

635.12 Technical Services: \$21,000 - This account provides expenditures for services that are not regarded as professional but require technical or special knowledge. Included are video camera operators, building security, pest control, elevator inspections and Display Data Channel (DDC) Support.

640.02 Engineering & Architectural Services: \$5,000 - This account provides expenditures for services for engineering and architectural services.

650.01 Telecommunications: \$9,540 – This account provides expenditures for wired and wireless telecommunication services. Included are landline and cell phone services, network and data services, Internet, long distance and toll free numbers. Purchases of cell phones are also charged to this account.

650.02 Electric, Water, Sewer & Solid Waste Services: \$33,040 - This account provides expenditures for electric, water, sewer and solid waste utility services for City Hall.

790.25 Machinery & Equipment: \$2,500 - This account provides expenditures for the acquisition of a key card system for the back door of City Hall in order to improve building security.

825.01 Interdepartmental Charges – Insurance: \$21,860 - This account provides expenditures for risk management services and claims.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Building Maintenance

Shoreline Maintenance Bldg O&M 1550-256

COST CENTER STATEMENT

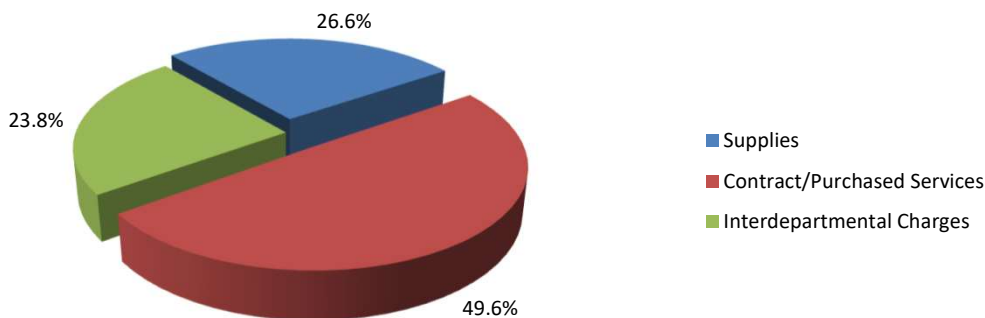
The Shoreline Maintenance Building O&M cost center was established to monitor the cost of operating and maintaining the Shoreline Maintenance Building. This facility houses the offices of the Building Maintenance Division and storage areas for the Fire Department. Operating and maintaining the Shoreline Maintenance Building is a Public Works function.

COST CENTER SUMMARY

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Supplies	4,000	5,000	5,000	4,000	5,000	-	0.0%
Contract/Purchased Services	9,086	9,344	9,344	9,094	9,344	-	0.0%
Interdepartmental Charges	(5,126)	(5,037)	(4,767)	(4,767)	(4,477)	560	NA
Total Expenditures	7,960	9,307	9,577	8,327	9,867	560	6.0%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund							
Tax Supported	7,960	2,933	3,203	1,953	3,493	560	19.1%
Shoreline Fund	-	6,374	6,374	6,374	6,374	-	0.0%
Total Funding	7,960	9,307	9,577	8,327	9,867	560	6.0%

2024 Expenditures by Type



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- There are no significant changes between the adopted operating budget for 2023 and the proposed operating budget for 2024.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Building Maintenance

Shoreline Maintenance Bldg O&M 1550-256

COST CENTER OPERATING BUDGET DETAIL

Operating Expenditures		2022	2023 Budget			2024	2023 Adopted/2024		
		Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%	
Supplies									
515	.02	Bldg & Grounds Maint Materials	919	1,700	1,700	900	1,700	-	0.0%
525	.03	Heating Fuel	3,081	3,300	3,300	3,100	3,300	-	0.0%
Supplies			4,000	5,000	5,000	4,000	5,000	-	0.0%
Contract/Purchased Services									
645	.01	Rents and Leases-Land & Buildings	6,374	6,374	6,374	6,374	6,374	-	0.0%
650	.02	Electric, Water, Sewer and Solid Waste	2,712	2,970	2,970	2,720	2,970	-	0.0%
Contract/Purchased Services			9,086	9,344	9,344	9,094	9,344	-	0.0%
Interdepartmental Charges/Reimbursable Credits									
825	.01	Interdepartmental Charges-Insurance	931	1,020	1,290	1,290	1,580	560	54.9%
890	.00	Reimbursable Credits	(6,057)	(6,057)	(6,057)	(6,057)	(6,057)	-	NA
Interdepartmental Charges/Reimbursable Credits			(5,126)	(5,037)	(4,767)	(4,767)	(4,477)	560	NA
Total Expenditures by Type			7,960	9,307	9,577	8,327	9,867	560	6.0%

NARRATIVE

515.02 Building & Grounds Maintenance Materials: \$1,700 – This account provides expenditures for materials for the repair and maintenance of the Shoreline Maintenance Building and the upkeep of its grounds.

525.03 Heating Fuel: \$3,300 - This account provides expenditures for heating fuel to heat the Shoreline Maintenance Building.

645.01 Rents & Leases - Land & Buildings: \$6,374 - This account provides expenditures for the rent and lease of the Shoreline Maintenance Building.

650.02 Electric, Water, Sewer & Solid Waste: \$2,970 - This account provides expenditures for electric, water, sewer and solid waste utility services.

825.01 Interdepartmental Charges – Insurance: \$1,580 - This account provides expenditures for risk management services and claims.

890.00 Reimbursable Credits: (\$6,057) - This is a contra-expense account that provides expenditures for reimbursement for the Fire Department's share of the cost of operating and maintaining the Shoreline Maintenance Building. The shared cost for the Fire Department shall not exceed \$6,057.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Building Maintenance

Orphaned Buildings O&M 1550-257

COST CENTER STATEMENT

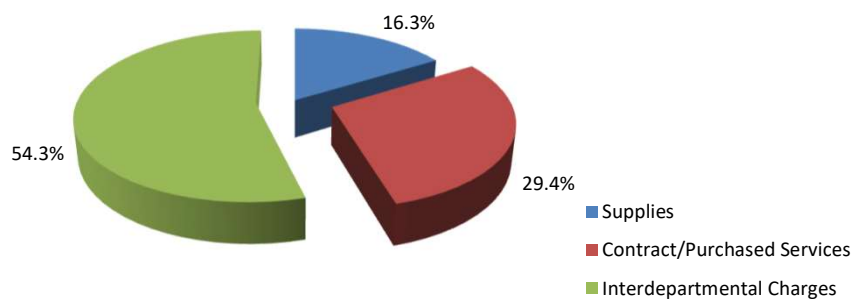
The mission of the Building Maintenance Orphaned Buildings O&M cost center is to provide a resource and tracking mechanism to preserve and maintain buildings owned or leased and operated by the City that are not needed for operations. The heating and ventilating, plumbing and electrical systems of the facility formerly known as the Ketchikan Regional Youth Facility (KRYF) are included in this section along with required maintenance and inspections to keep the facilities functional until final disposition is determined by the City Council. Per City Council action, the Ketchikan Regional Youth Facility was conveyed to Women in Safe Homes (WISH) in late 2021 and the associated expenses in maintaining the facility are included in this section as decreases, which began in 2022.

COST CENTER SUMMARY

Expenditures by Category	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Supplies	252	2,500	730	730	2,500	-	0.0%
Contract/Purchased Services	13,678	4,500	4,500	4,500	4,500	-	0.0%
Minor Capital	-	-	-	-	-	-	NA
Interdepartmental Charges	7,869	5,000	6,770	6,770	8,330	3,330	66.6%
Total Expenditures	21,799	12,000	12,000	12,000	15,330	3,330	27.8%

Funding Source	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
General Fund							
Tax Supported	21,799	12,000	12,000	12,000	15,330	3,330	27.8%
Total Funding	21,799	12,000	12,000	12,000	15,330	3,330	27.8%

2024 Expenditures by Type



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- There are no significant changes between the adopted operating budget for 2023 and the proposed operating budget for 2024.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Building Maintenance

Orphaned Buildings O&M 1550-257

COST CENTER OPERATING BUDGET DETAIL

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Supplies							
515 .02 Bldg & Grounds Maint Materials	252	2,000	450	450	2,000	-	0.0%
525 .03 Heating Fuel	-	500	280	280	500	-	0.0%
Supplies	252	2,500	730	730	2,500	-	0.0%
Contract/Purchased Services							
635 .06 Bldg & Grounds Maint Services	1,178	2,000	2,000	2,000	2,000	-	0.0%
635 .12 Technical Services	4,556	2,000	2,000	2,000	2,000	-	0.0%
650 .01 Telecommunications	1,312	-	-	-	-	-	NA
650 .02 Electric, Water, Sewer & Solid Waste	6,632	500	500	500	500	-	0.0%
Contract/Purchased Services	13,678	4,500	4,500	4,500	4,500	-	0.0%
Interdepartmental Charges							
825 .01 Interdepartmental Charges-Insurance	7,869	5,000	6,770	6,770	8,330	3,330	66.6%
Interdepartmental Charges	7,869	5,000	6,770	6,770	8,330	3,330	66.6%
Total Expenditures by Type	21,799	12,000	12,000	12,000	15,330	3,330	27.8%

NARRATIVE

515.02 Building & Grounds Maintenance Materials: \$2,000 – This account provides expenditures for the repair and maintenance of buildings and upkeep of the grounds owned or leased and operated by the City.

525.03 Heating Fuel: \$500 - This account provides expenditures for heating fuel for orphaned buildings owned by the City.

635.06 Building & Grounds Maintenance Services: \$2,000 - This account provides expenditures for services incurred for the repair and maintenance of buildings and the upkeep of grounds owned or leased and operated by the City.

635.12 Technical Services: \$2,000 - This account provides expenditures for services that are not regarded as professional but require technical or special knowledge. Included are video camera operators, building security, pest control and special inspections.

650.02 Electric, Water, Sewer & Solid Waste: \$500 - This account provides expenditures for electric, water, sewer and solid waste services for buildings owned or leased and operated by the City.

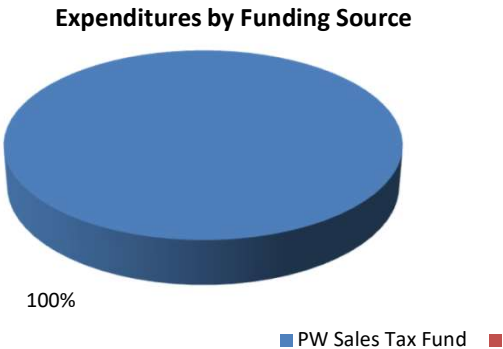
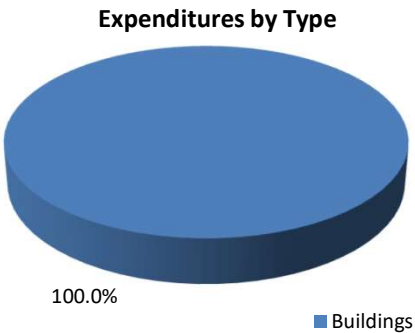
825.01 Interdepartmental Charges – Insurance: \$8,330 - This account provides expenditures for risk management services and claims.

CITY OF KETCHIKAN
 2024 Operating and Capital Budget
 Public Works-Building Maintenance

Capital Budget

Major Capital Outlay		2022	2023 Budget			2024	2023 Adopted/2024	
		Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
705.00	Buildings	22,818	17,757	16,757	2,350	220,000	202,243	1138.9%
720.00	Vehicles and Moving Equipment	70,770	-	9,348	9,348	-	-	NA
725.00	Machinery & Equipment	-	40,000	40,000	20,000	-	(40,000)	NA
Total Major Capital Outlay		93,588	57,757	66,105	31,698	220,000	162,243	280.9%

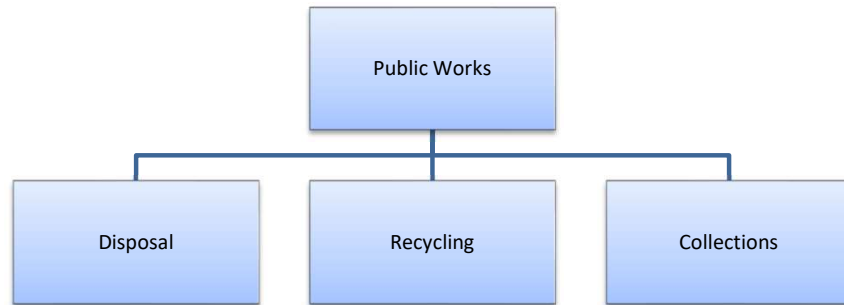
Capital Improvement Projects		Funding Sources		
		PW Sales		
Project #	Project	Tax Fund	Total	
705.00	Buildings			
	City Hall Air Purifier	20,000		20,000
	City Hall HVAC Replacement	200,000	-	200,000
	Total Buildings	220,000	-	220,000
	Total Capital Budget	220,000	-	220,000



CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Solid Waste

Summary

The Public Works Solid Waste Division is responsible for providing safe and efficient handling of municipal solid waste, demolition debris and recyclable products.



The Solid Waste Division is comprised of three operating divisions and oversees a Capital Improvement Program.

DEPARTMENT EXECUTIVE SUMMARY

Divisions/Cost Center/Programs	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Disposal	2,622,001	2,902,655	2,939,555	2,843,647	2,904,557	1,902	0.1%
Recycling	76,098	151,154	131,454	108,190	163,484	12,330	8.2%
Collections	803,202	1,036,657	1,023,157	988,191	1,118,233	81,576	7.9%
Capital Improvement Program	107,460	375,000	371,300	246,300	382,500	7,500	2.0%
Total	3,608,761	4,465,466	4,465,466	4,186,328	4,568,774	103,308	2.3%

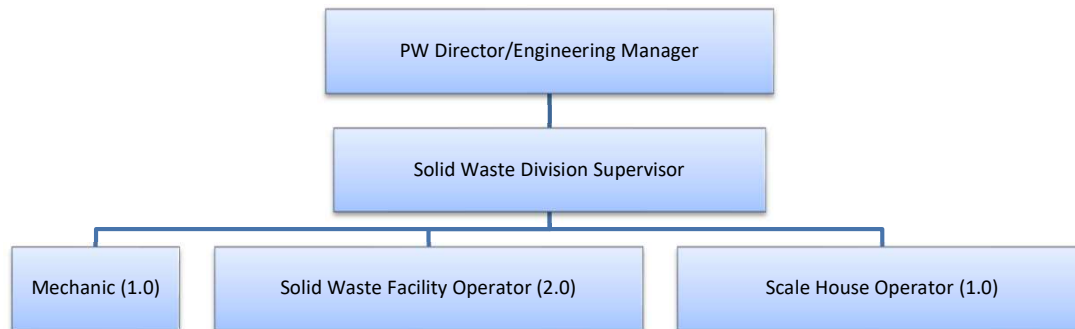
Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	1,131,714	1,385,625	1,385,625	1,351,645	1,468,850	83,225	6.0%
Supplies	301,019	317,568	350,262	343,200	338,150	20,582	6.5%
Contract/Purchased Services	1,667,896	1,825,343	1,804,549	1,756,460	1,759,100	(66,243)	-3.6%
Minor Capital Outlay	4,776	35,100	26,900	26,200	30,875	(4,225)	-12.0%
Interdepartmental Charges	395,896	526,830	526,830	462,523	589,299	62,469	11.9%
Major Capital Outlay	107,460	375,000	371,300	246,300	382,500	7,500	2.0%
Total	3,608,761	4,465,466	4,465,466	4,186,328	4,568,774	103,308	2.3%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Solid Waste Services Fund	3,608,761	4,465,466	4,465,466	4,186,328	4,568,774	103,308	2.3%
Total	3,608,761	4,465,466	4,465,466	4,186,328	4,568,774	103,308	2.3%

Full-Time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Disposal	4.50	4.50	4.50	4.50	321,386	-	0.0%
Recycling	1.00	1.00	1.00	1.00	66,024	-	0.0%
Collections	5.50	5.50	5.50	5.50	354,855	-	0.0%
Total	11.00	11.00	11.00	11.00	742,265	-	0.0%

MISSION STATEMENT

The mission of the Solid Waste Disposal Division is to continue providing safe and economic solid waste disposal management and to offer such services in an environmentally sound manner while fostering recycling, composting and re-use. The division



GOALS FOR 2024

- Provide solid waste disposal services in compliance with Alaska Department of Environmental Conservation permit requirements in a manner that reflects positively on the City of Ketchikan.
- Work on improvements to recycling drop-off center at the landfill to ensure quick and easy unloading of recyclable materials.
- Continue to address facility and grounds clean-up with a focus on site drainage improvements and housekeeping efforts to ensure storm water run-off continues to meet acceptable levels.
- Continue to ship putrescible solid waste off-island. Work to reduce weights and volumes where possible by improving the recycling of materials that are still acceptable, i.e. glass and possibly cardboard.
- Provide safe and sanitary disposal of waste to ensure a better and cleaner environment.

ACCOMPLISHMENTS FOR 2023

- Collected and disposed of approximately 90-55 gallon drum of various hazardous materials during the Hazardous Household Waste.
- Successfully handled the 2023 community wide Spring Clean-Up operation in a manner that was extremely efficient and provided direction and service for the disposal of a wide variety of materials. The total volume received in a one-week period was 953,620 pounds (476.81 tons). A total of 2,188 vehicles for the one-week period was recorded at the scale station.
- Continued focus on community cleanup programs involving various non-profit and/or volunteer groups and has participated in areawide anti-litter education.
- Continued to work with the Forest Service in disposal of noxious weeds such as Tansy Ragwort and outreach efforts for "Don't Feed the Bears" and proper refuse containment.
- Continued to provide support in materials, manpower, and equipment to other divisions of the City for projects as requested. The division has continued to work on the development of the cemetery as requested.
- Continued to work on a closure plan while keeping costs at a minimum.
- Continued to efficiently operate and use space at the landfill.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Solid Waste

Disposal Division 1560-270

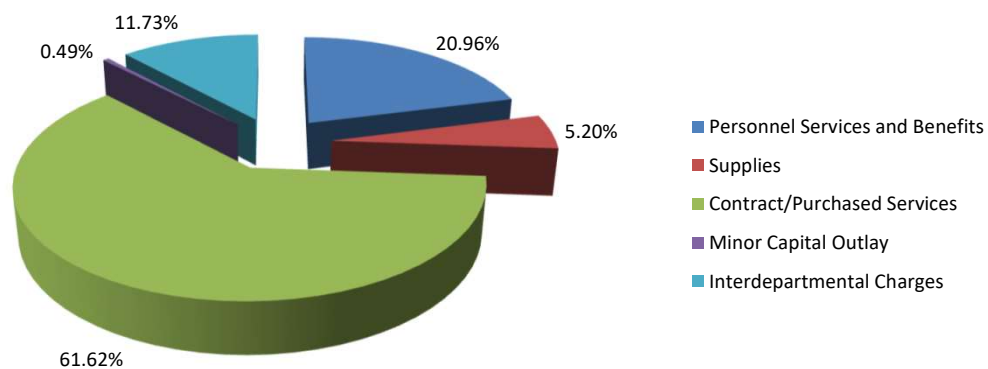
DIVISION SUMMARY

Expenditures by Category	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Personnel Services and Benefits	576,973	602,411	627,411	621,905	616,531	14,120	2.3%
Supplies	165,285	171,556	204,250	204,000	192,350	20,794	12.1%
Contract/Purchased Services	1,643,845	1,804,223	1,783,429	1,735,840	1,737,980	(66,243)	-3.7%
Minor Capital Outlay	4,776	20,900	20,900	20,200	16,675	(4,225)	-20.2%
Interdepartmental Charges	231,122	303,565	303,565	261,702	341,021	37,456	12.3%
Total Expenditures	2,622,001	2,902,655	2,939,555	2,843,647	2,904,557	1,902	0.1%

Funding Source	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Solid Waste Services Fund	2,622,001	2,902,655	2,939,555	2,843,647	2,904,557	1,902	0.1%
Total Funding	2,622,001	2,902,655	2,939,555	2,843,647	2,904,557	1,902	0.1%

Personnel	2022 Actual	2023 Budget		2024		2023 Adopted/2024	
		Adopted	Amended	Budget	Salary	Incr(Decr)	%
Solid Waste Supervisor	0.50	0.50	0.50	0.50	49,368	-	0.0%
Mechanic	1.00	1.00	1.00	1.00	71,787	-	0.0%
Solid Waste Facility Operator	2.00	2.00	2.00	2.00	148,690	-	0.0%
Scale House Operator	1.00	1.00	1.00	1.00	51,541	-	0.0%
Total	4.50	4.50	4.50	4.50	321,386	-	0.0%

2024 Expenditures by Type



CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Solid Waste

Disposal Division 1560-270

OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below:

- Personnel Services and Benefits increased by \$14,120, or by 2.3%, due to annual employee step increases, a 4.0% cost of living adjustment for IBEW, Local 1547 employees that will become effective January 1, 2024; and projected increases in pension, health insurance and other benefit costs.
- Operating Supplies (Account No. 510.02 increased by \$12,300, or by 17.5%, due to increase in steel prices affecting the price of baling wire.
- Heating Fuel (Account No. 525.03) increased by \$8,494, or by 30.8%, due to an increase in fuel costs and an increase in demand for the incinerators, causing addition run time.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits							
500 .01 Regular Salaries and Wages	343,644	307,261	339,971	339,970	321,386	14,125	4.6%
500 .05 Longevity Pay	-	-	-	3,800	6,500	6,500	new
501 .01 Overtime Wages	18,128	31,000	23,290	21,290	31,000	-	0.0%
502 .01 Temporary Wages	1,706	16,000	10,830	6,400	16,000	-	0.0%
505 .00 Payroll Taxes	26,326	27,110	27,540	27,835	28,680	1,570	5.8%
506 .00 Pension	50,930	60,120	57,310	54,140	69,965	9,845	16.4%
507 .00 Health and Life Insurance	117,628	113,090	120,290	120,290	116,660	3,570	3.2%
507 .30 Workers Compensation	11,077	12,320	12,670	12,670	13,160	840	6.8%
508 .00 Other Benefits	6,284	34,010	34,010	34,010	11,680	(22,330)	-65.7%
509 .03 Allowances-PW Clothing	1,250	1,250	1,250	1,250	1,250	-	0.0%
509 .08 Allowances-Medical Expenses	-	250	250	250	250	-	0.0%
Personnel Services and Benefits	576,973	602,411	627,411	621,905	616,531	14,120	2.3%
Supplies							
510 .01 Office Supplies	2,463	2,600	2,600	2,550	2,600	-	0.0%
510 .02 Operating Supplies	72,699	70,100	82,400	82,400	82,400	12,300	17.5%
510 .03 Safety Program Supplies	609	1,000	1,000	1,000	1,000	-	0.0%
510 .04 Janitorial Supplies	686	750	750	750	750	-	0.0%
510 .05 Small Tools & Equipment	1,226	2,000	2,000	2,000	2,000	-	0.0%
515 .01 Vehicle Maintenance Materials	43,535	51,500	63,400	63,400	51,500	-	0.0%
515 .02 Building & Grounds Maint Materials	8,523	9,000	9,000	9,000	9,000	-	0.0%
525 .03 Heating Fuel	28,937	27,606	36,100	36,100	36,100	8,494	30.8%
525 .04 Vehicle Motor Fuel & Lubricants	6,607	7,000	7,000	6,800	7,000	-	0.0%
Supplies	165,285	171,556	204,250	204,000	192,350	20,794	12.1%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Solid Waste

Disposal Division 1560-270

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Contract/Purchased Services							
600 .03 Training and Education	280	280	280	260	280	-	0.0%
605 .01 Ads and Public Announcements	5,660	6,400	6,400	5,000	6,400	-	0.0%
615 .01 Professional and Technical Licenses	530	700	700	700	700	-	0.0%
615 .02 Assn Membership Dues & Fees	223	400	400	400	400	-	0.0%
620 .02 Salvage & Disposal-Impounded Prop	53,500	63,000	62,700	62,000	63,000	-	0.0%
630 .01 Building and Operating Permits	620	800	800	800	800	-	0.0%
630 .02 Vehicle Licenses	50	1,200	1,200	1,200	1,200	-	0.0%
630 .03 Bank and Merchant Charges	4,339	4,300	4,300	4,300	4,300	-	0.0%
635 .06 Bldg & Grounds Maint Services	957	1,000	1,000	980	1,000	-	0.0%
635 .07 Machinery & Equip Maint Services	33,370	5,000	5,000	5,000	5,000	-	0.0%
635 .09 Disposal Services	1,458,689	1,623,443	1,602,649	1,560,000	1,556,900	(66,543)	-4.1%
635 .12 Technical Services	7,895	9,000	9,000	8,200	9,000	-	0.0%
635 .14 Other Contractual Services	10,696	6,200	6,500	6,500	6,500	300	4.8%
645 .02 Rents and Leases-Machinery & Equip	300	700	700	700	700	-	0.0%
650 .01 Telecommunications	14,735	19,800	19,800	17,800	19,800	-	0.0%
650 .02 Electric, Water, Sewer & Solid Waste	52,001	62,000	62,000	62,000	62,000	-	0.0%
Contract/Purchased Services	1,643,845	1,804,223	1,783,429	1,735,840	1,737,980	(66,243)	-3.7%
Minor Capital Outlay							
790 .15 Furniture and Fixtures	-	900	900	800	900	-	0.0%
790 .25 Machinery and Equipment	1,319	10,000	10,000	9,800	10,000	-	0.0%
790 .26 Computers, Printers & Copiers	1,857	8,500	8,400	8,000	4,175	(4,325)	-50.9%
790 .35 Software	1,600	1,500	1,600	1,600	1,600	100	6.7%
Minor Capital Outlay	4,776	20,900	20,900	20,200	16,675	(4,225)	-20.2%
Interdepartmental Charges							
800 .00 Interdepartmental-Administrative	20,760	25,565	25,565	23,639	26,808	1,243	4.9%
801 .01 Interdepartmental-Human Resources	7,169	9,455	9,455	8,903	11,540	2,085	22.1%
802 .00 Interdepartmental-Finance	36,503	42,780	42,780	40,100	43,263	483	1.1%
803 .01 Interdepartmental-Info Technology	17,547	27,325	27,325	24,860	42,680	15,355	56.2%
804 .01 Interdepartmental-Engineering	109,713	153,000	153,000	119,000	166,000	13,000	8.5%
805 .01 Interdepartmental-KPU Billing Services	18,290	18,290	18,290	18,290	19,230	940	5.1%
825 .01 Interdepartmental-Insurance	21,140	24,250	24,250	24,010	28,600	4,350	17.9%
850 .01 Interdepartmental-Garage	-	2,900	2,900	2,900	2,900	-	0.0%
Interdepartmental Charges	231,122	303,565	303,565	261,702	341,021	37,456	12.3%
Total Expenditures by Type	2,622,001	2,902,655	2,939,555	2,843,647	2,904,557	1,902	0.1%

NARRATIVE

500.01 Regular Salaries and Wages: \$321,386 - This account provides expenditures for compensation paid to all regular salaried and hourly employees of the Solid Waste Disposal Division.

500.05 Longevity Pay: \$6,500 – Employees may be awarded a bonus upon their anniversary to recognize employees who have remained with the City and KPU for at least 15 years.

501.01 Overtime Wages: \$31,000 - This account provides expenditures for compensation paid to all regular and temporary hourly employees for hours worked in excess of a regular working cycle.

502.01 Temporary Wages: \$16,000 - This account provides expenditures for compensation paid to temporary salaried and hourly employees of the Solid Waste Disposal Division.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Solid Waste

Disposal Division 1560-270

505.00 Payroll Taxes: \$28,680 This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$69,965— This account provides expenditures for employer contributions to retirement plans.

507.00 Health and Life Insurance: \$116,660 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers Compensation: \$13,160— This account provides expenditures for employer contributions to employee workers compensation insurance.

508.00 Other Benefits: \$11,680 – This account provides for expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

509.03 Allowances – Public Works Clothing: \$1,250 – This account provides expenditures for employer provided protective clothing allowances paid directly to represented employees of the Public Works Department pursuant to collective bargaining agreements or the Personnel Rules.

509.08 Allowances - Medical Expenses: \$250 - This account provides expenditures for employee medical exams.

510.01 Office Supplies: \$2,600 - This account provides expenditures for paper, scale tickets, pens, pencils, adding machine ribbons and tape, note pads, file folders, scotch tape, toner, ink cartridges, photocopy charges, small desk accessories and minor office equipment such as adding machines, staplers and tape dispensers.

510.02 Operating Supplies: \$82,400 - This account provides expenditures for the purchase of departmental supplies including cleaning materials, baler wire, disposal overalls, equipment wash, chains and cables, first aid materials, etc., which are used by the division during the course of the year.

510.03 Safety Program Supplies: \$1,000 - This account provides expenditures for the City safety program. This account traditionally is used to purchase materials and supplies necessary to conduct an ongoing safety program within the division. Included are safety information brochures, safety training audio and video programs, safety equipment, etc.

510.04 Janitorial Supplies: \$750 – This account provides expenditures for the cost of janitorial supplies used to maintain the SWRHF during the course of the year.

510.05 Small Tools and Equipment: \$2,000 - This account provides expenditures for minor tools. Included are hand tools, chain saws, blow torches, hydraulic jacks and similar types of minor tools and equipment.

515.01 Vehicle Maintenance Materials: \$51,500 - This account provides expenditures for the repair and maintenance of landfill vehicles and equipment. Included are licensed and unlicensed rolling stock.

515.02 Building & Grounds Maintenance Materials: \$9,000 - This account provides expenditures for the cost and supplies of materials including filters, light bulbs, paint, steel, ceiling tiles, electrical wire and parts, lumber and building supplies, etc., which are used by the division to maintain the SWRHF and grounds throughout the course of the year.

525.03 Heating Fuel: \$36,100 - This account provides expenditures for the cost of diesel fuel for SWRHF equipment & incinerator operation.

525.04 Vehicle Motor Fuel and Lubricants: \$7,000 - This account provides expenditures for gasoline, diesel fuel and lubricants associated with SWRHF vehicles and equipment.

600.03 Training and Education: \$280 – This account provides expenditures for registration fees, training fees, training materials, travel, tuition reimbursements and other incidental expenses associated with training and educating employees; and on-premises training programs provided by staff or third-parties.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Solid Waste

Disposal Division 1560-270

605.01 Ads and Public Announcements: \$6,400 - This account provides expenditures for cost of legal advertisements, bid invitations and other regulatory notifications issued by the division during the course of the year. This account also provides for advertising costs incurred to educate the public regarding changes in operations.

615.01 Professional and Technical Licenses: \$700 – This account provides expenditures for the cost of staff professional licenses and certificates required for operating equipment.

615.02 Assn. Membership Dues and Fees: \$400 – This account provides expenditures for the cost of membership in the Solid Waste Association of North America (SWANA) and the price of subscriptions to publications that provide information for managing and operation of disposal systems. As members of SWANA, employees receive reduced admission to training programs in the fields of solid waste, hazardous materials and recycling.

620.02 Salvage and Disposal of Impounded Property: \$63,000 - This account provides expenditures for salvaging and/or disposing of junked vehicles and marine vessels. Although the funding in this line item is a cost to the division, the funds are managed by the Police Department.

630.01 Building and Operating Permits: \$800 - This account provides expenditures for state regulatory fees & charges.

630.02 Vehicle Licenses - \$1,200 - This account provides expenditures for licensing City vehicles for operations on public highways.

630.03 Bank and Merchant Charges: \$4,300 - This account provides expenditures for merchant fees for use of credit and debit cards.

635.06 Buildings and Grounds Maintenance Services: \$1,000 - This account provides expenditures for contractual services required for the repair and maintenance of buildings and the upkeep of grounds located at the SWRHF. This account includes contract labor and materials required to provide the service.

635.07 Machinery and Equipment Maintenance Services: \$5,000 - This account provides expenditures for contractual services required for the repair and maintenance of office equipment, machinery and other operating equipment used at the landfill. This account includes contract labor and materials required to provide the service. It also includes maintenance service agreements.

635.09 Disposal Services: \$1,556,900 - This account provides expenditures for the disposal of putrescible waste, hazardous materials through the division's Household Hazardous Waste Program, freon disposal from refrigeration units, shipping and disposal of the Harbor Division's generated used oil and other environmentally sensitive material.

635.12 Technical Services: \$9,000 - This account provides expenditures for services that are not regarded as professional but require technical or special knowledge. Included is the cost of outside professional expertise such as water quality testing, which is sometimes required for non-routine specialty tasks. This account also provides for routine semi-annual ADEC inspections required for permitting and general operations. The State of Alaska presently charges for services provided for managing the division's permit and review of the proposed closure plan.

635.14 Other Contractual Services: \$6,500 - This account provides expenditures for contractual services not identified in the account classifications under contractual services, which include pest control, systems alarm monitoring, etc.

645.02 Rents and Leases - Machinery & Equipment: \$700 - This account provides expenditures for the rent and lease of machinery and equipment.

650.01 Telecommunications: \$19,800 - This account provides expenditures for telecommunication services. Included are charges for wired and wireless telecommunications services, cell phones, Internet and long distance.

650.02 Electric, Water, Sewer & Solid Waste: \$62,000 - This account provides expenditures for electric, water, sewer and solid waste utility services.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Solid Waste

Disposal Division 1560-270

790.15 Furniture and Fixtures: \$900 - This account provides expenditures for acquisition of furniture and fixtures. Included are desks, chairs, tables, workstations, file cabinets, storage cabinets and building fixtures.

790.25 Machinery and Equipment: \$10,000 - This account provides expenditures for the acquisition of interchangeable tools for landfill equipment.

790.26 Computers, Printers, and Copiers: \$4,175 - This account provides for the expenditures of computers, monitors, printers, and copiers. Per the replacement schedule developed by the Information Technology Department, two computers, two monitors, a printer, and three battery back ups will be replaced.

790.35 Software: \$1,600 - This account provides expenditures for acquisition of software systems and upgrades not covered by maintenance agreements, which includes the purchase of a preventative maintenance program to track upcoming equipment maintenance and to provide for a record of previous repairs.

800.00 Interdepartmental Charges – Administrative: \$26,808 - This account provides expenditures for administrative and management services provided by the departments of the City Council, City Clerk and City Attorney and the administrative office of the City Manager.

801.01 Interdepartmental Charges – Human Resources: \$11,540 - This account provides expenditures for human resource services provided by the Human Resources Division

802.00 Interdepartmental Charges - Finance: \$42,853 - This account provides expenditures for financial, accounting, payroll, accounts payable, billing, customer service and budgeting services provided by the Finance Department.

803.01 Interdepartmental Charges – Information Technology: \$42,680 - This account provides expenditures for information technology services provided by the Information Technology Department.

804.01 Interdepartmental Charges – Engineering: \$166,000 - This account provides expenditures for engineering services provided by the Public Works Department-Engineering Division.

805.01 Interdepartmental Charges – KPU Billing Services: \$19,230 – This account provides expenditures for billing and collection services provided by the KPU Sales, Marketing and Customer Service Division.

825.01 Interdepartmental Charges – Insurance: \$28,600 - This account provides expenditures for risk management services and claims.

850.01 Interdepartmental Charges – Garage: \$2,900 - This account provides expenditures for fleet maintenance services provided by the Public Works Department-Garage Division.

MISSION STATEMENT

The Solid Waste Recycling Division is responsible for providing safe and efficient collection of recyclable products. The division attempts to make service beneficial to the public by maximizing recycling when economically feasible and improving the operation to better serve Ketchikan. It is the responsibility of the staff to help and assist the public. The division is responsible for promoting programs that reduce waste and educate the community.



GOALS FOR 2024

- Continue efforts within the City to maintain and capture additional recycling volumes.
- Continue efforts to capture additional metal volumes from materials received at the landfill.

ACCOMPLISHMENTS FOR 2023

- Provided a drop-off center for recycling products, which includes cardboard, aluminum, glass, used oil, and fluorescent bulbs.
- Continued to bale and ship white goods (appliances) as recyclable material when prices are favorable and employees are available, thereby removing them from the waste stream. Staff will continue to educate the public about materials currently accepted at the Solid Waste Handling and Recycling Facility.
- Collected and ground clean wood products to be recycled at the composting operation. Some contractors and other industrial users continue to separate wood for more efficient processing.
- Continued adjusting the program as commodities collected continue to change.
- Recycled approximately 17% of our overall waste.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Solid Waste

Recycling Division 1560-271

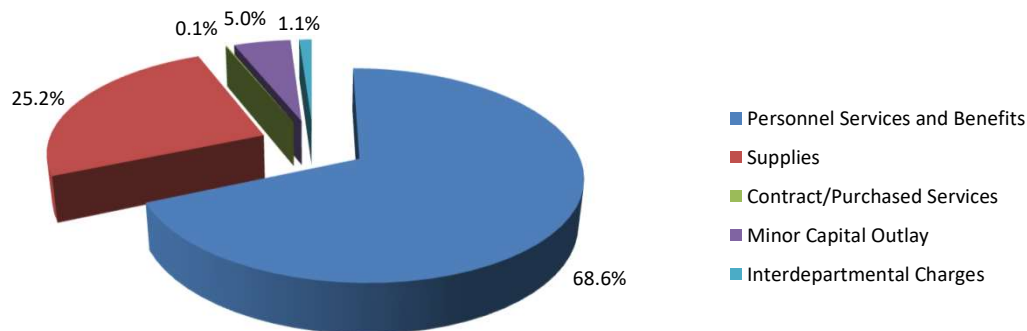
DIVISION SUMMARY

Expenditures by Category	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Personnel Services and Benefits	41,871	99,014	87,514	68,610	112,084	13,070	13.2%
Supplies	32,634	42,000	42,000	37,900	41,200	(800)	-1.9%
Contract/Purchased Services	156	200	200	200	200	-	0.0%
Minor Capital Outlay	-	8,200	-	-	8,200	-	0.0%
Interdepartmental Charges	1,437	1,740	1,740	1,480	1,800	60	3.4%
Total Expenditures	76,098	151,154	131,454	108,190	163,484	12,330	8.2%

Funding Source	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Solid Waste Services Fund	76,098	151,154	131,454	108,190	163,484	12,330	8.2%
Total Funding	76,098	151,154	131,454	108,190	163,484	12,330	8.2%

Personnel	2022 Actual	2023 Budget		2024		2023 Adopted/2024	
		Adopted	Amended	Budget	Salary	Incr(Decr)	%
Solid Waste Facility Operator	1.00	1.00	1.00	1.00	66,024	-	0.0%
Total	1.00	1.00	1.00	1.00	66,024	-	0.0%

2024 Expenditures by Type



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits increased by \$13,070, or by 13.2%, due to annual employee step increases, a 4.0% cost of living adjustment for IBEW, Local 1547 employees that will become effective January 1, 2024; and projected increases in pension, health insurance and other benefit costs.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Solid Waste

Recycling Division 1560-271

DIVISION OPERATING BUDGET DETAIL							
Operating Expenditures	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Personnel Services and Benefits							
500 .01 Regular Salaries and Wages	26,490	57,574	45,914	41,560	66,024	8,450	14.7%
501 .01 Overtime Wages	344	-	160	160	-	-	NA
505 .00 Payroll Taxes	1,953	4,410	4,410	3,130	5,060	650	14.7%
506 .00 Pension	3,361	9,790	9,790	6,000	12,550	2,760	28.2%
507 .00 Health and Life Insurance	8,895	24,690	24,690	15,960	25,500	810	3.3%
507 .30 Workers Compensation	816	1,880	1,880	1,460	2,280	400	21.3%
508 .00 Other Benefits	12	340	340	340	670	330	97.1%
509 .03 Allowances-PW Clothing	-	250	250	-	-	(250)	-100.0%
509 .08 Allowances-Medical Expenses	-	80	80	-	-	(80)	-100.0%
Personnel Services and Benefits	41,871	99,014	87,514	68,610	112,084	13,070	13.2%
Supplies							
510 .05 Small Tools & Equipment	977	2,000	2,000	2,000	2,000	-	0.0%
510 .08 Inventory for Resale	5,487	6,500	6,500	6,500	6,500	-	0.0%
515 .01 Vehicle Maintenance Materials	8,431	9,500	9,500	9,400	9,500	-	0.0%
515 .04 Machinery & Equip Maint Materials	1,039	1,200	1,200	1,200	1,200	-	0.0%
520 .04 Freight-Material and Supplies	16,700	22,800	22,800	18,800	22,000	(800)	-3.5%
Supplies	32,634	42,000	42,000	37,900	41,200	(800)	-1.9%
Contract/Purchased Services							
600 .03 Training and Education	156	200	200	200	200	-	0.0%
Contract/Purchased Services	156	200	200	200	200	-	0.0%
Minor Capital Outlay							
790 .25 Machinery and Equipment	-	8,200	-	-	8,200	-	0.0%
Minor Capital Outlay	-	8,200	-	-	8,200	-	0.0%
Interdepartmental Charges							
825 .01 Interdepartmental-Insurance	1,437	1,740	1,740	1,480	1,800	60	3.4%
Interdepartmental Charges	1,437	1,740	1,740	1,480	1,800	60	3.4%
Total Expenditures by Type	76,098	151,154	131,454	108,190	163,484	12,330	8.2%

NARRATIVE

500.01 Regular Salaries and Wages: \$66,024 – This account provides expenditures for compensation paid to all regular salaried and hourly employees of the Recycling Division.

505.00 Payroll Taxes: \$5,060 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$12,550 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health and Life Insurance: \$25,500 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers Compensation: \$2,280 – This account provides expenditures for employer contributions to workers compensation insurance.

508.00 Other Benefits: \$670 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

510.05 Small Tools and Equipment: \$2,000 - This account provides expenditures for minor tools and equipment used by the division during the course of a year.

510.08 Inventory for Resale: \$6,500 - This account provides expenditures for the purchase of equipment such as recycling containers and drop boxes for recycling.

515.01 Vehicle Maintenance Materials: \$9,500 - This account provides expenditures for the cost of operating and maintaining vehicles and equipment operated by the division. This account will also be used to maintain drop boxes and the additional hardware required.

515.04 Machinery and Equipment Maintenance Materials: \$1,200 – This account provides expenditures for the cost of maintaining recycling containers.

520.04 Freight – Materials and Supplies: \$22,000 - This account provides expenditures for shipping metal and oil recycled products to market.

600.03 Training and Education: \$200 – This account provides expenditures for registration fees, training fees, training materials, tuition reimbursements and other incidental expenses associated with training and educating employees; and on-premises training programs provided by staff or third-parties.

790.25 Machinery and Equipment: \$8,200 - This account provides expenditures for the acquisition of new or replacement recycling equipment that will be used on the division's 1-ton truck chassis.

825.01 Interdepartmental Charges – Insurance: \$1,800 - This account provides expenditures for risk management services and claims.

MISSION STATEMENT

The Solid Waste Collection Division is responsible for providing safe and efficient collection of municipal solid waste, demolition debris and recyclable products. The operation continues to be beneficial to the public by maximizing recycling when economically feasible and improving operations to better serve Ketchikan. It is the responsibility of the staff to help and serve the public. The division is responsible for promoting programs that reduce waste and educate the community. The division follows regulatory guidelines and makes every effort to meet the requirements set forth by those regulations. It is the responsibility of the division to promote an active and positive image of solid waste collection.



GOALS FOR 2024

- Continue solid waste audit of residential and commercial accounts. Ensure all are paying for collection service.
- Generate a daily collection sheet to include residential households.
- Improve route efficiencies on existing routes with a strong focus on cost savings.
- Continue working with the Finance Department to improve the tracking of seasonal business operators signing up for service.

ACCOMPLISHMENTS FOR 2023

- Customer collection relations continued to be the division's number one priority. The collection staff is well informed about operations and services and is able to answer questions with regard to recycling and the handling of special waste.
- Collection crews kept up with demand by working seven days a week during cruise visitor season.
- Provided containers and collection services for special events as requested. Staff also worked extra hours due to holidays and special events such as July 4th and Blueberry Arts Festival.
- Worked with ordinances dealing with litter and directed efforts at cleaning up problematic areas. The community continues to have issues with bears accessing garbage and staff will continue to work with Ketchikan Police Department and wildlife specialists to help educate the general public.
- Provided efficient collection services to minimize cost.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Solid Waste

Collection Division 1560-272

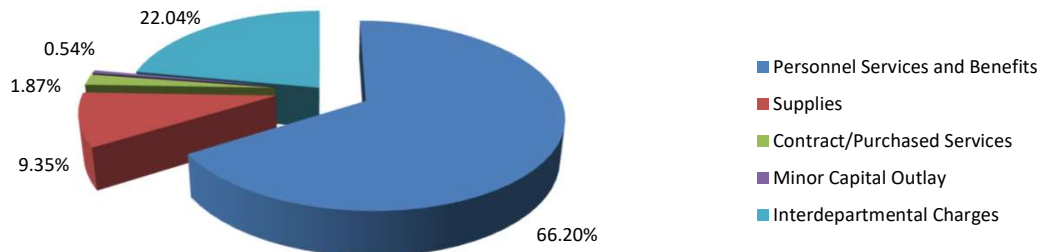
DIVISION SUMMARY

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	512,870	684,200	670,700	661,130	740,235	56,035	8.2%
Supplies	103,100	104,012	104,012	101,300	104,600	588	0.6%
Contract/Purchased Services	23,895	20,920	20,920	20,420	20,920	-	0.0%
Minor Capital Outlay	-	6,000	6,000	6,000	6,000	-	0.0%
Interdepartmental Charges	163,337	221,525	221,525	199,341	246,478	24,953	11.3%
Total Expenditures	803,202	1,036,657	1,023,157	988,191	1,118,233	81,576	7.9%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Solid Waste Services Fund	803,202	1,036,657	1,023,157	988,191	1,118,233	81,576	7.9%
Total Funding	803,202	1,036,657	1,023,157	988,191	1,118,233	81,576	7.9%

Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Supervisor	0.50	0.50	0.50	0.50	49,368	-	0.0%
Solid Waste Collector	5.00	5.00	5.00	5.00	305,487	-	0.0%
Total	5.50	5.50	5.50	5.50	354,855	-	0.0%

2024 Expenditures by Type



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits increased by \$56,035, or by 8.2%, due to annual employee step increases, a 4.0% cost of living adjustment for IBEW, Local 1547 employees that will become effective January 1, 2024; and projected increases in pension, health insurance and other benefits.
- Interdepartmental Charges increased by \$81,576 or 7.9% due to an increase in insurance premiums and services from other departments.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Solid Waste

Collection Division 1560-272

DIVISION OPERATING BUDGET DETAIL								
		2022	2023 Budget			2024	2023 Adopted/2024	
Operating Expenditures		Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits								
500	.01 Regular Salaries and Wages	230,373	316,810	302,490	302,490	354,855	38,045	12.0%
501	.01 Overtime Wages	27,794	24,000	27,340	27,340	24,000	-	0.0%
502	.01 Temporary Wages	64,950	80,000	80,000	78,830	80,000	-	0.0%
505	.00 Payroll Taxes	23,774	32,200	32,200	30,880	35,110	2,910	9.0%
506	.00 Pension	42,452	60,550	58,030	54,220	73,710	13,160	21.7%
507	.00 Health and Life Insurance	113,009	137,770	137,020	134,170	142,160	4,390	3.2%
507	.30 Workers Compensation	14,147	21,080	21,080	20,660	24,390	3,310	15.7%
508	.00 Other Benefits	(6,629)	9,890	9,890	9,890	4,110	(5,780)	-58.4%
509	.03 Allowances-PW Clothing	3,000	1,500	2,250	2,250	1,500	-	0.0%
509	.08 Allowances-Medical Expenses	-	400	400	400	400	-	0.0%
	Personnel Services and Benefits	512,870	684,200	670,700	661,130	740,235	56,035	8.2%
Supplies								
510	.02 Operating Supplies	1,884	2,400	2,400	2,400	2,500	100	4.2%
510	.03 Safety Program Supplies	628	1,000	1,000	1,000	1,000	-	0.0%
510	.05 Small Tools & Equipment	846	900	900	900	900	-	0.0%
510	.08 Inventory for Resale	26,636	25,000	25,000	25,000	26,200	1,200	4.8%
515	.01 Vehicle Maintenance Materials	31,743	40,000	40,000	38,000	40,000	-	0.0%
515	.04 Machinery & Equip Maint Materials	764	1,000	1,000	1,000	1,000	-	0.0%
525	.04 Vehicle Motor Fuel & Lubricants	40,599	33,712	33,712	33,000	33,000	(712)	-2.1%
	Supplies	103,100	104,012	104,012	101,300	104,600	588	0.6%
Contract/Purchased Services								
600	.03 Training and Education	-	200	200	200	200	-	0.0%
605	.01 Ads and Public Announcements	264	300	300	300	300	-	0.0%
615	.01 Professional and Technical Licenses	-	300	300	300	300	-	0.0%
630	.02 Vehicle Licenses	50	120	120	120	120	-	0.0%
630	.03 Bank and Merchant Charges	23,581	20,000	20,000	19,500	20,000	-	0.0%
	Contract/Purchased Services	23,895	20,920	20,920	20,420	20,920	-	0.0%
Minor Capital Outlay								
790	.25 Machinery and Equipment	-	6,000	6,000	6,000	6,000	-	0.0%
	Minor Capital Outlay	-	6,000	6,000	6,000	6,000	-	0.0%
Interdepartmental Charges								
800	.00 Interdepartmental-Administrative	20,286	24,985	24,985	23,102	26,198	1,213	4.9%
801	.01 Interdepartmental-Human Resources	7,000	9,240	9,240	8,700	11,280	2,040	22.1%
802	.00 Interdepartmental-Finance	35,680	41,810	41,810	39,187	42,280	470	1.1%
803	.01 Interdepartmental-Info Technology	17,147	26,710	26,710	24,297	41,710	15,000	56.2%
804	.01 Interdepartmental-Engineering	38,502	59,000	59,000	46,000	63,000	4,000	6.8%
805	.01 Interdepartmental-KPU Billing Services	27,435	27,440	27,440	27,435	28,840	1,400	5.1%
825	.01 Interdepartmental-Insurance	16,596	21,190	21,190	19,470	22,020	830	3.9%
850	.01 Interdepartmental-Garage	691	11,150	11,150	11,150	11,150	-	0.0%
	Interdepartmental Charges	163,337	221,525	221,525	199,341	246,478	24,953	11.3%
	Total Expenditures by Type	803,202	1,036,657	1,023,157	988,191	1,118,233	81,576	7.9%

NARRATIVE

500.01 Regular Salaries and Wages: \$354,855 This account provides expenditures for compensation paid to all regular salaried and hourly employees of the Solid Waste Collection Division.

501.01 Overtime Wages: \$24,000 - This account provides expenditures for compensation paid to all regular and temporary hourly employees for hours worked in excess of a regular working cycle.

502.01 Temporary Wages: \$80,000 - This account provides expenditures for compensation paid to temporary salaried and hourly employees of the Solid Waste Collection Division.

505.00 Payroll Taxes: \$35,110 This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$73,710— This account provides expenditures for employer contributions to retirement systems.

507.00 Health and Life Insurance: \$142,160 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers Compensation: \$24,390 – This account provides expenditures for employer contributions to workers compensation.

508.00 Other Benefits: \$4,110 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

509.03 Allowances – Public Works Clothing: \$1,500 – This account provides expenditures for employer provided protective clothing allowances paid directly to represented employees of the Public Works Department pursuant to collective bargaining agreements or the Personnel Rules.

509.08 Allowances- Medical Expenses: \$400 - This account provides expenditures for employee medical exams.

510.02 Operating Supplies: \$2,500 - This account provides expenditures for the purchase of departmental supplies such as gloves, safety vests, safety glasses, back braces and first aid equipment used during the course of the year.

510.03 Safety Program Supplies: \$1,000 – This account provides expenditures for the City safety program. This account is traditionally used to purchase materials and supplies necessary to conduct an ongoing safety program within the division. Included are safety information brochures, safety training audio and video programs, safety equipment, etc.

510.05 Small Tools and Equipment: \$900 – This account provides expenditures for the purchase and or replacement of small tools and equipment used by the division during the course of the year.

510.08 Inventory for Resale: \$26,200 This account provides expenditures for the purchase of equipment such as solid waste dumpsters and drop boxes that are utilized by both the Recycling and Collection Divisions. These in turn are sold to commercial customers of the Solid Waste Collection Division or placed in areas for the collection of recyclable materials from the general public.

515.01 Vehicle Maintenance Materials: \$40,000 - This account provides expenditures for operating and maintaining vehicles operated by the division. This account will also be used to maintain drop boxes and the additional hardware required.

515.04 Machinery and Equipment Maintenance Materials: \$1,000 – This account provides expenditures for supplies and materials such as shovels, fastening hardware, brooms, wheel cart parts, vehicle wash and brushes that are used by the division through the course of the year.

525.04 Vehicle Motor Fuel and Lubricants: \$33,000 - This account provides expenditures for the purchase of gasoline, diesel fuel and lubricants associated with the division's use of vehicles.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Solid Waste

Collection Division 1560-272

600.03 Training and Education: \$200 – This account provides expenditures for registration fees, training fees, training materials, tuition reimbursements and other incidental expenses associated with training and educating employees; and on-premises training programs provided by staff or third-parties.

605.01 Ads and Public Announcements: \$300 - This account provides expenditures for advertising and announcements in newspapers or broadcasts over radio. This account also provides for educating the public about waste collection requirements, which includes notification and education to help manage bear problems within the City Limits.

615.01 Professional and Technical Licenses: \$300 – This account provides expenditures for cost of commercial driver's licenses and other certificates required for operating equipment.

630.02 Vehicle Licenses: \$120 – This account provides expenditures for the cost of various licenses and fees associated with the permitting of the division's vehicles.

630.03 Bank and Merchant Charges: \$20,000 - This account provides expenditures for merchant fees for use of credit and debit cards.

790.25 Machinery and Equipment: \$6,000 - This account provides expenditures for the purchase of replacement equipment such as cart tipper and other miscellaneous items for the collection vehicles.

800.00 Interdepartmental Charges – Administrative: \$26,198 - This account provides expenditures for administrative and management services provided by the departments of the City Council, City Clerk and City Attorney and the administrative office of the City Manager.

801.01 Interdepartmental Charges – Human Resources: \$11,280 This account provides expenditures for human resource services provided by the Human Resources Division

802.00 Interdepartmental Charges - Finance: \$42,280 - This account provides expenditures for financial, accounting, payroll, accounts payable, billing, customer service and budgeting services provided by the Finance Department.

803.01 Interdepartmental Charges – Information Technology: \$41,710 - This account provides expenditures for information technology services provided by the Information Technology Department.

804.01 Interdepartmental Charges – Engineering: \$63,000 - This account provides expenditures for engineering services provided by the Public Works Department-Engineering Division.

805.01 Interdepartmental Charges – KPU Billing Services: \$28,840 – This account provides expenditures for billing and collection services provided by the KPU Sales, Marketing and Customer Service Division.

825.01 Interdepartmental Charges – Insurance: \$22,020 - This account provides expenditures for risk management services and claims.

850.01 Interdepartmental Charges – Garage: \$11,150 - This account provides expenditures for fleet maintenance services provided by the Public Works Department-Garage Division.

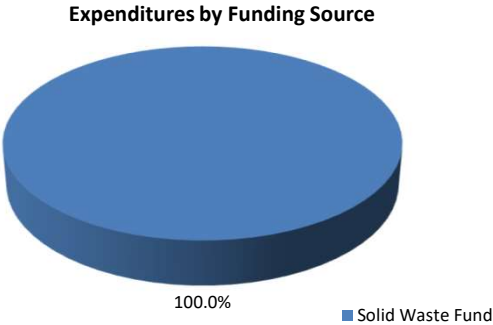
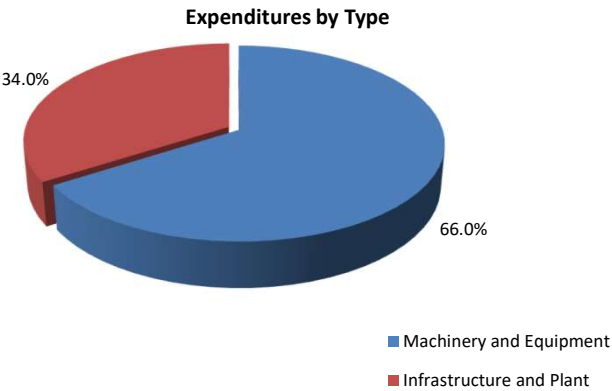
CITY OF KETCHIKAN
 2024 Operating and Capital Budget
 Public Works-Solid Waste

Capital Budget

Major Capital Outlay	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
725.00 Machinery and Equipment	101,986	335,000	355,947	230,947	252,500	(82,500)	-24.6%
730.00 Infrastructure and Plant	5,474	40,000	15,353	15,353	130,000	90,000	225.0%
Total Major Capital Outlay	107,460	375,000	371,300	246,300	382,500	7,500	2.0%

Capital Improvement Projects		Funding Sources	
Project #	Project	Solid Waste Fund	Total

725.00	Machinery and Equipment				
	Scale Replacement		252,500		252,500
	Total Machinery and Equipment		252,500	-	252,500
730.00	Infrastructure and Plant				
	Cover Generation		40,000		40,000
	Transfer Station Floor Repair		90,000		90,000
	Total Infrastructure and Plant		130,000	-	130,000
	Total Capital Budget		382,500	-	382,500



CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Wastewater

Summary

The Wastewater Division manages, operates and maintains the municipal sanitary wastewater system. The system consists of a primary treatment plant, a collection system and seven pump stations located throughout its service area. The service area is limited to providing services to businesses and residents living within the boundaries of the City and the Ketchikan International Airport. Wastewater is a division of the Public Works Department.

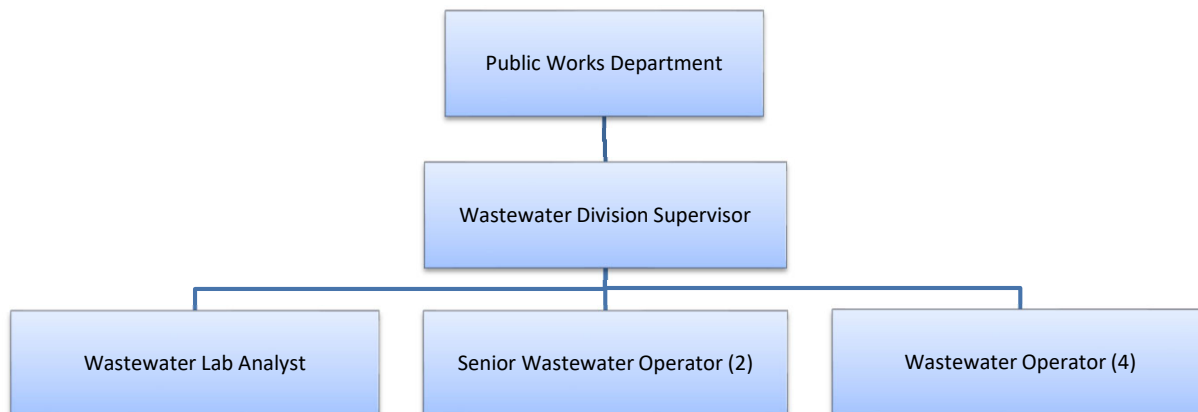


The Wastewater Division is comprised of one operating division and oversees a Capital Improvement Program.

DEPARTMENT EXECUTIVE SUMMARY							
Divisions/Cost Center/Programs	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Operations	2,328,498	2,928,611	2,934,736	2,772,709	3,305,164	376,553	12.9%
Capital Improvement Program	320,394	7,267,478	7,423,008	1,968,913	7,586,965	319,487	4.4%
Total	2,648,892	10,196,089	10,357,744	4,741,622	10,892,129	696,040	6.8%
Expenditures by Category	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Personnel Services and Benefits	889,453	1,078,182	1,078,182	1,037,365	1,199,896	121,714	11.3%
Supplies	248,462	287,050	287,050	270,050	337,300	50,250	17.5%
Contract/Purchased Services	365,166	547,810	547,560	538,060	647,810	100,000	18.3%
Minor Capital Outlay	56,652	61,650	61,900	61,900	61,650	-	0.0%
Interdepartmental Charges	516,743	704,990	711,115	616,405	809,580	104,590	14.8%
Debt Service	172,022	162,829	162,829	162,829	162,828	(1)	0.0%
Payment in Lieu of Taxes	80,000	86,100	86,100	86,100	86,100	-	0.0%
Major Capital Outlay	320,394	7,267,478	7,423,008	1,968,913	7,586,965	319,487	4.4%
Total	2,648,892	10,196,089	10,357,744	4,741,622	10,892,129	696,040	6.8%
Funding Source	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Wastewater Fund	2,559,079	4,494,111	4,655,766	3,459,589	6,472,184	1,978,073	44.0%
Bonds	89,813	4,451,978	4,451,978	32,033	4,419,945	(32,033)	-0.7%
Grant	-	1,250,000	1,250,000	1,250,000	-	(1,250,000)	NA
Total	2,648,892	10,196,089	10,357,744	4,741,622	10,892,129	696,040	6.8%
Full-time Equivalent Personnel	2022 Actual	2023 Budget		2024		2023 Adopted/2024	
		Adopted	Amended	Budget	Salary	Incr(Decr)	%
Operations	8.00	8.00	8.00	8.00	685,776	-	0.0%
Total	8.00	8.00	8.00	8.00	685,776	-	0.0%

MISSION STATEMENT

It is the mission of the Wastewater Division to protect the environment through the effective management, operation and maintenance of the sanitary wastewater system. The division's primary concern is for the health and safety of the citizens and employees. The division strives to provide the citizens of the City of Ketchikan with quality service using experienced, well-trained personnel and by continuing to upgrade the existing treatment plant, equipment and collection system components.



GOALS FOR 2024

- Maintain the sewer system as efficiently as possible within the constraints of the Wastewater Division's budget.
- While being short staffed, attempt to meet EPA discharge limits for Biochemical Oxygen Demand (BOD), Total Suspended Solids (TSS), fecal coliform, chlorine residual, pH, dissolved oxygen, copper and zinc to minimize financial penalties of noncompliance. Systematically inspect, repair and/or replace portions of Ketchikan's aging wastewater collection system, focusing on corrugated metal pipe sewer infrastructure.
- Clean and camera 10% of the collection system.
- Overcome external operational challenges to continue to meet discharge limitations.
- Conduct public outreach and education on issues important to the Wastewater Division.
- Successfully transition to a new Division Supervisor should recruitment efforts be successful in 2023.
- Support Engineering Division's efforts to secure grant funding for wastewater projects.
- Advocate for market competitive compensation to enable the filling of the Wastewater Division Supervisor position.
- Support contracting out of licensed operations if contracted operations are feasible and become necessary.
- Complete the necessary application process for the 301 (H) waiver of secondary treatment.
- Advocate to minimize the financial impacts of the new NPDES permit discharge limits anticipated in 2023.
- Advocate for a rate increase to avoid deficit spending in 2023.
- Install new 150KW generator to replace 1970s vintage existing generator at Pump Station 2.
- Provide support to aid in the completion of the Tongass Force Main project.

ACCOMPLISHMENTS FOR 2023

- In the Treatment Plant A headworks building, the Wastewater Division replaced a multitude of conveyor system components with a sluice system to eliminate all moving parts. This also eliminates energy consumption and uses less water to convey screenings to the screenings press.
- Continued to work closely as a cohesive group to reduce and fine tune the use of analytics, chemicals, and processes to meet all EPA discharge limits effluent standards during all portions of the year.
- Managed the operation while being challenged with staff losses and vacancies.
- Rebuilt Treatment Plant A screen number 2 in-house.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Wastewater

Operations Division 3000-110

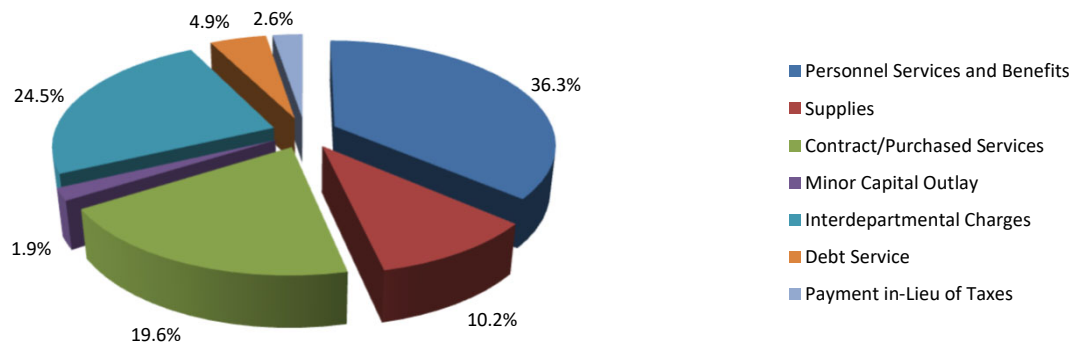
DIVISION SUMMARY

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	889,453	1,078,182	1,078,182	1,037,365	1,199,896	121,714	11.3%
Supplies	248,462	287,050	287,050	270,050	337,300	50,250	17.5%
Contract/Purchased Services	365,166	547,810	547,560	538,060	647,810	100,000	18.3%
Minor Capital Outlay	56,652	61,650	61,900	61,900	61,650	-	0.0%
Interdepartmental Charges	516,743	704,990	711,115	616,405	809,580	104,590	14.8%
Debt Service	172,022	162,829	162,829	162,829	162,828	(1)	0.0%
Payment in-Lieu of Taxes	80,000	86,100	86,100	86,100	86,100	-	0.0%
Total Expenditures	2,328,498	2,928,611	2,934,736	2,772,709	3,305,164	376,553	12.9%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Wastewater Fund	2,328,498	2,928,611	2,934,736	2,772,709	3,305,164	376,553	12.9%
Total Funding	2,328,498	2,928,611	2,934,736	2,772,709	3,305,164	376,553	12.9%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Wastewater Supervisor	1.00	1.00	1.00	1.00	101,204	-	0.0%
Senior Wastewater Operator	2.00	2.00	2.00	2.00	179,985	-	0.0%
Wastewater Operator	4.00	4.00	4.00	4.00	299,668	-	0.0%
Wastewater Lab Analyst	1.00	1.00	1.00	1.00	104,919	-	0.0%
Total	8.00	8.00	8.00	8.00	685,776	-	0.0%

2024 Expenditures by Type



CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Wastewater

Operations Division 3000-110

OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits increased by \$71,463, or by 6.6%, due to annual employee step increases, a 4% cost of living adjustment for IBEW, Local 1547 employees that will become effective January 1, 2024; and projected increases in pension, health insurance and other benefit costs.
- Chemicals (Account No. 510.06) increased by \$50,000 or by 71.4% due to the increase in chemical prices.
- Engineering & Architectural Services (Account No. 640.02) increased by \$100,000, or by 200%, due to continued consultant services for anticipated new permit requirements from ADEC.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits							
500 .01 Regular Salaries & Wages	559,357	617,482	576,982	576,890	685,776	68,294	11.1%
500 .05 Longevity Pay	-	-	-	3,600	5,800	5,800	new
501 .01 Overtime Wages	36,626	35,000	100,000	99,500	35,000	-	0.0%
502 .01 Temporary Wages	-	20,000	20,000	10,000	20,000	-	0.0%
505 .00 Payroll Taxes	43,650	51,450	51,450	50,750	57,115	5,665	11.0%
506 .00 Pension	57,675	116,280	91,780	79,755	141,595	25,315	21.8%
507 .00 Health & Life Insurance	187,763	201,490	201,490	180,580	207,810	6,320	3.1%
507 .30 Workers Compensation	16,220	19,510	19,510	19,320	21,120	1,610	8.3%
508 .00 Other Benefits	(13,588)	14,370	14,370	14,370	23,080	8,710	60.6%
509 .03 Allowances-Public Works Clothing	1,750	2,000	2,000	2,000	2,000	-	0.0%
509 .08 Allowances-Medical Expenses	-	600	600	600	600	-	0.0%
Personnel Services and Benefits	889,453	1,078,182	1,078,182	1,037,365	1,199,896	121,714	11.3%

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Wastewater

Operations Division 3000-110

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Supplies							
510 .01 Office Supplies	2,113	2,500	2,500	2,500	2,500	-	0.0%
510 .02 Operating Supplies	13,906	15,000	15,000	15,000	15,000	-	0.0%
510 .03 Safety Program Supplies	14,861	12,250	12,250	12,250	12,250	-	0.0%
510 .04 Janitorial Supplies	3,547	3,625	3,625	3,625	3,625	-	0.0%
510 .05 Small Tools & Equipment	7,664	9,000	9,000	9,000	9,000	-	0.0%
510 .06 Chemicals	68,160	70,000	107,000	90,000	120,000	50,000	71.4%
515 .01 Vehicle Maintenance Materials	5,716	5,000	5,000	5,000	5,000	-	0.0%
515 .04 Machinery & Equip Maint Materials	26,796	28,300	28,300	28,300	28,300	-	0.0%
515 .05 Infrastructure Maint Materials	40,693	72,625	35,625	35,625	72,625	-	0.0%
520 .02 Postage	932	2,000	2,000	2,000	2,000	-	0.0%
525 .03 Heating Fuel	49,028	47,500	47,500	47,500	47,500	-	0.0%
525 .04 Vehicle Motor Fuel & Lubricants	10,342	12,500	12,500	12,500	12,500	-	0.0%
530 .03 Professional & Technical Publications	937	1,000	750	750	1,000	-	0.0%
535 .02 Business & Meal Expenses	913	1,750	2,000	2,000	2,000	250	14.3%
535 .04 Uniforms/Badges/Clothing	2,854	4,000	4,000	4,000	4,000	-	0.0%
Supplies	248,462	287,050	287,050	270,050	337,300	50,250	17.5%
Contract/Purchased Services							
600 .01 Travel-Business	-	5,000	5,000	5,000	5,000	-	New
600 .02 Travel-Training	656	12,000	12,000	6,000	12,000	-	0.0%
600 .03 Training & Education	5,491	7,000	7,000	3,500	7,000	-	0.0%
605 .01 Ads & Public Announcements	700	6,000	6,000	6,000	6,000	-	0.0%
615 .01 Professional & Technical Licenses	1,815	1,500	1,500	1,500	1,500	-	0.0%
615 .02 Assn. Membership Dues & Fees	106	1,500	1,500	1,500	1,500	-	0.0%
630 .01 Building & Operating Permits	8,084	8,500	8,500	8,500	8,500	-	0.0%
630 .02 Vehicle Licenses	30	500	500	500	500	-	0.0%
630 .03 Bank & Merchant Charges	22,967	23,000	23,000	23,000	23,000	-	0.0%
635 .03 Vehicle Maintenance Services	1,000	3,000	3,000	3,000	3,000	-	0.0%
635 .04 Software Maintenance Services	7,744	9,000	8,750	8,750	9,000	-	0.0%
635 .06 Bldg. & Grounds Maint Services	7,413	10,000	10,000	10,000	10,000	-	0.0%
635 .07 Machinery & Equip Maint Services	19,119	20,000	20,000	20,000	20,000	-	0.0%
635 .08 Infrastructure Maint Services	45,121	35,490	35,490	35,490	35,490	-	0.0%
635 .12 Technical Services	3,224	5,000	5,000	5,000	5,000	-	0.0%
640 .02 Engineering & Architectural Services	3,225	50,000	50,000	50,000	150,000	100,000	200.0%
640 .04 Management & Consulting Services	5,753	100,000	100,000	100,000	100,000	-	0.0%
645 .02 Rents & Leases-Machinery & Equip	97	2,000	2,000	2,000	2,000	-	0.0%
650 .01 Telecommunications	15,574	18,000	18,000	18,000	18,000	-	0.0%
650 .02 Electric, Water, Sewer & Solid Waste	217,047	230,320	230,320	230,320	230,320	-	0.0%
Contract/Purchased Services	365,166	547,810	547,560	538,060	647,810	100,000	18.3%
Minor Capital Outlay							
790 .15 Furniture & Fixtures	103	1,000	1,000	1,000	1,000	-	0.0%
790 .25 Machinery & Equipment	54,642	55,500	55,500	55,500	55,500	-	0.0%
790 .26 Computers, Printers & Copiers	1,907	5,150	5,400	5,400	5,150	-	0.0%
Minor Capital Outlay	56,652	61,650	61,900	61,900	61,650	-	0.0%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Wastewater

Operations Division 3000-110

Operating Expenditures			2022	2023 Budget			2024	2023 Adopted/2024	
			Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Interdepartmental Charges									
800	.00	Interdepartmental-Administrative	31,622	38,915	38,915	35,995	40,825	1,910	4.9%
801	.01	Interdepartmental-Human Resources	10,916	14,395	14,395	13,560	17,575	3,180	22.1%
802	.00	Interdepartmental-Finance	55,588	65,140	65,140	61,060	65,880	740	1.1%
803	.01	Interdepartmental-Info Technology	26,714	41,610	41,610	37,860	64,990	23,380	56.2%
804	.01	Interdepartmental-Engineering	240,640	373,000	373,000	290,000	427,000	54,000	14.5%
805	.01	Interdepartmental-KPU Billing Services	52,275	52,280	52,280	52,280	54,900	2,620	5.0%
825	.01	Interdepartmental-Insurance	50,295	58,280	64,405	64,280	77,040	18,760	32.2%
850	.01	Interdepartmental-Garage	33,693	46,370	46,370	46,370	46,370	-	0.0%
851	.01	Interdepartmental-Equipment	15,000	15,000	15,000	15,000	15,000	-	0.0%
Interdepartmental Charges			516,743	704,990	711,115	616,405	809,580	104,590	14.8%
Debt Service									
931	.01	Debt Service-Principal	135,803	136,665	136,665	136,665	138,723	2,058	1.5%
932	.01	Debt Service-Interest	36,219	26,164	26,164	26,164	24,105	(2,059)	-7.9%
Debt Service			172,022	162,829	162,829	162,829	162,828	(1)	0.0%
Other Costs									
975	.00	Payment in Lieu of Taxes	80,000	86,100	86,100	86,100	86,100	-	0.0%
Other Costs			80,000	86,100	86,100	86,100	86,100	-	0.0%
Total Expenditures by Type			2,328,498	2,928,611	2,934,736	2,772,709	3,305,164	376,553	12.9%

NARRATIVE

500.01 Regular Salaries & Wages: \$685,776 – This account provides expenditures for compensation paid to all regular salaried and hourly employees of the Wastewater Division.

500.05 Longevity Pay: Employees may be awarded a bonus upon their anniversary to recognize employees who have remained with the City and KPU for at least 15 years.

501.01 Overtime Wages: \$35,000 - This account provides expenditures for compensation paid to all regular and temporary hourly employees for hours worked in excess of a regular working cycle.

502.01 Temporary Wages: \$20,000 - This account provides expenditures for compensation paid to temporary salaried and hourly employees of the Wastewater Services Division.

505.00 Payroll Taxes: \$57,115 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$141,595 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health & Life Insurance: \$207,810 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers' Compensation: \$21,120 – This account provides expenditures for employer contributions to workers' compensation insurance.

508.00 Other Benefits: \$23,080 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

509.03 Allowances – Public Works Clothing: \$2,000 – This account provides expenditures for employer provided protective clothing allowances paid directly to represented employees of the Public Works Department pursuant to collective bargaining agreements or the Personnel Rules.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Wastewater

Operations Division 3000-110

509.08 Allowances - Medical Expenses: \$600 – This account provides expenditures for employer provided medical exams paid directly to employees.

510.01 Office Supplies: \$2,500 - This account provides expenditures for paper, pens, pencils, adding machine ribbons and tape, note pads, file folders, scotch tape, toner, ink cartridges, photocopy charges, small desk accessories and minor office equipment such as adding machines, staplers, and tape dispensers.

510.02 Operating Supplies: \$15,000 - This account provides expenditures for supplies that are normally not of a maintenance nature and are required to support department operations. Included are supplies such as laboratory supplies, general materials for public programs and bottled water.

510.03 Safety Program Supplies: \$12,250 - This account provides expenditures for safety training audio and video programs, safety equipment, City required hearing tests, specialized hazardous materials handling and disposal information, specialized protective safety clothing, traffic control equipment, confined space related equipment for air sampling, calibration and man lifting.

510.04 Janitorial Supplies: \$3,625 – This account provides expenditures for cleaning and sanitation supplies used by the in house janitor.

510.05 Small Tools & Equipment: \$9,000 - This account provides expenditures for minor tools, operating and office equipment with a value of less than \$1,000. Included are hand tools, chain saws, blow torches, hydraulic jacks, sump pumps, computer accessories, space heaters, radios, calculators, file cabinets and similar types of minor tools and equipment.

510.06 Chemicals: \$120,000 - This account provides expenditures for chemicals used for wastewater treatment and testing.

515.01 Vehicle Maintenance Materials: \$5,000 - This account provides expenditures for the repair and maintenance of vehicles owned or leased and operated by the division. Included are licensed and unlicensed rolling stock.

515.04 Machinery & Equipment Maintenance Materials: \$28,300 – This account provides expenditures for materials required for the repair and maintenance of machinery and equipment operated by the division. Included are office equipment, operating equipment, computer networks and computers and pump station and treatment plant equipment.

515.05 Infrastructure Maintenance Materials: \$72,625 - This account provides expenditures for materials required for the repair and maintenance of infrastructure operated by the division. Included are sewer mains, sewer pump stations, generators, treatment plant and SCADA communications.

520.02 Postage: \$2,000 - This account provides expenditures for postal related services such as postage, express delivery and mailing materials.

525.03 Heating Fuel: \$47,500 - This account provides expenditures for heating fuel to heat the wastewater treatment plants.

525.04 Vehicle Motor Fuel & Lubricants: \$12,500 - This account provides expenditures for gasoline, diesel fuel, propane and lubricants for vehicles and the 14 foot sampling skiff.

530.03 Professional & Technical Publications: \$1,000 - This account provides expenditures for professional and technical publications. Included are professional handbooks and technical journals and wastewater operator manuals.

535.02 Business & Meal Expenses: \$2,000 - This account provides expenditures for reimbursements to employees for business and job related meals, and other business related expenses.

535.04 Uniforms/Badges/Clothing: \$4,000 - This account provides expenditures for direct purchases of or reimbursements to employees for work related clothing required by department policies. Included are work clothes, raingear, hats, steel toed boots and gloves.

600.01 Travel-Business: \$5,000 - This account will cover travel expenses for the recruitment of a new Division Supervisor.

600.02 Travel-Training: \$12,000 - This account provides expenditures for transportation, lodging, meals, per diems and other

incidental expenses associated with travel for training.

600.03 Training & Education: \$7,000 – This account provides expenditures for registration fees, training fees, training materials, tuition reimbursements and other incidental expenses associated with training and educating employees; and on-premises training programs provided by staff or third-parties.

605.01 Advertising & Public Announcements: \$6,000 - This account provides expenditures for advertising and announcements in publications, newspapers, trade journals, Internet or broadcasts over radio and television. Included are legal notices, public service announcements, public awareness brochure, community issues, recruiting, requests for proposals, contracts and sales of property and equipment.

615.01 Professional & Technical Licenses: \$1,500 – This account provides expenditures for fees paid for technical certifications required by collection system and treatment plant operators, lab technicians, operators of special equipment and commercial driver's licenses.

615.02 Assn. Membership Dues & Fees: \$1,500 – This account provides expenditures for memberships in professional and trade associations such as American Water Works Association, Water Environment Federation and Alaska Rural Water Association.

630.01 Building & Operating Permits: \$8,500 - This account provides expenditures for permits required for construction, right-of-ways, easements, environmental, occupancy and operations.

630.02 Vehicle Licenses: \$500 – This account provides expenditures for licensing City vehicles for operations on public highways.

630.03 Bank & Merchant Charges: \$23,000 – This account provides expenditures for monthly bank account service charges, merchant fees for use of credit and debit cards, wire transfer fees and other fees for banking services.

635.03 Vehicle Maintenance Services: \$3,000 – This account provides expenditures for the repair and maintenance of City vehicles by outside maintenance facilities. Included are licensed and unlicensed rolling stock and boats. This account includes contract labor and materials required to provide the service.

635.04 Software Maintenance Services: \$9,000 - This account provides expenditures for maintenance agreements to support licensed software systems.

635.06 Buildings & Grounds Maintenance Services: \$10,000 - This account provides expenditures for contractual services for the repair and maintenance of buildings and the upkeep of grounds owned or leased by the City. This account includes contract labor and materials required to provide the service.

635.07 Machinery & Equipment Maintenance Services: \$20,000 - This account provides expenditures for contractual services for the repair and maintenance of office equipment, laboratory equipment, machinery and other operating equipment used by the division. This account includes contract labor and materials required to provide the service. It also includes maintenance service agreements.

635.08 Infrastructure Maintenance Services: \$35,490 - This account provides expenditures for contractual services for the repair and maintenance of infrastructure owned or leased by the City. This account includes contract labor and materials required to provide the service. Included are sewer mains, sewer pump stations, generators and SCADA systems.

635.12 Technical Services: \$5,000 - This account provides expenditures for services that are not regarded as professional but require technical or special knowledge. Included are wastewater testing, data base management, video camera operators, pest control and security.

640.02 Engineering & Architectural Services: \$150,000 - This account provides expenditures for engineering and architectural services outside the scope of available services with internal staff. Additional funds have been programmed for 2023 to account for contracted services to assist with the NPDES permitting process.

640.04 Management & Consulting Services: \$100,000 - This account provides expenditures for management and consulting services. Included are project management, rate studies, management studies and other management and consulting engagements requiring persons or firms with specialized skills and knowledge. Additional funds have been programmed for 2023 to account for contracted operations amidst staff vacancies and insufficient staffing certification levels.

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Public Works-Wastewater

Operations Division 3000-110

645.02 Rents & Leases - Machinery & Equipment: \$2,000 - This account provides expenditures for the rent and lease of machinery and equipment.

650.01 Telecommunications: \$18,000 - This account provides expenditures for telecommunication services. Included are charges for wired and wireless telecommunications services, cell phones, pagers, Internet, long distance and toll-free numbers.

650.02 Electric, Water, Sewer & Solid Waste: \$230,320 - This account provides expenditures for electric, water, sewer and solid waste utility services.

790.15 Furniture & Fixtures: \$1,000 - This account provides expenditures for acquisition of furniture and fixtures. Included are desks, chairs, tables, workstations, file cabinets, storage cabinets and building fixtures.

790.25 Machinery & Equipment: \$55,500 - This account provides expenditures for the acquisition of machinery and equipment usually composed of a complex combination of parts. Included are office equipment, laboratory equipment, pumps, motors, fittings valves and operating equipment required to provide services or maintain capital assets.

790.26 Computers, Printers & Copiers: \$5,150 - This account provides expenditures for desktop, laptops, and tablet computers; computer printers and scanners, photocopiers and fax machines. Per the replacement schedule developed by the Information Technology Department, two workstations, one monitor, and one UPS battery back-up will be replaced.

800.00 Interdepartmental Charges – Administrative: \$40,870 - This account provides expenditures for administrative and management services provided by the departments of the City Council, City Clerk, City Attorney and the administrative office of the City Manager.

801.01 Interdepartmental Charges – Human Resources: \$15,120 - This account provides expenditures for human resource services provided by the Human Resources Division.

802.00 Interdepartmental Charges - Finance: \$68,400 - This account provides expenditures for financial, accounting, payroll, accounts payable, billing, customer service and budgeting services provided by the Finance Department.

803.01 Interdepartmental Charges – Information Technology: \$43,700 - This account provides expenditures for information technology services provided by the Information Technology Department.

804.01 Interdepartmental Charges – Engineering: \$391,650 - This account provides expenditures for engineering services provided by the Public Works Department-Engineering Division.

805.01 Interdepartmental Charges – KPU Billing Services: \$54,900 - This account provides expenditures for billing and collection services provided by the KPU Sales, Marketing and Customer Service Division.

825.01 Interdepartmental Charges – Insurance: \$77,040 - This account provides expenditures for risk management services and claims.

850.01 Interdepartmental Charges – Garage: \$48,690 - This account provides expenditures for fleet maintenance services provided by the Public Works Department-Garage Division.

851.01 Equipment Charges: \$15,750 - This account provides expenditures for use of equipment owned by another department of the City.

931.01 Debt Service-Principal: \$138,723 - This account provides expenditures for principal on Alaska Clean Water Loans for the Wastewater Division.

932.01 Debt Service-Interest: \$24,105 - This account provides expenditures for interest on Alaska Clean Water Loans for the Wastewater Division.

975.00 Payments in Lieu of Taxes: \$86,100 - This account provides expenditures for payments in lieu of taxes assessed against the enterprise funds of the City.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Public Works-Wastewater

Capital Budget

Major Capital Outlay	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
730.00 Infrastructure and Plant	320,394	7,267,478	7,423,008	1,968,913	7,586,965	319,487	4.4%
Total Major Capital Outlay	320,394	7,267,478	7,423,008	1,968,913	7,586,965	319,487	4.4%

Capital Improvement Projects		Funding Sources			
Project #	Project	Wastewater Fund	ADEC Loan/Bonds	State or Federal Grants	Total

730.00 Infrastructure and Plant

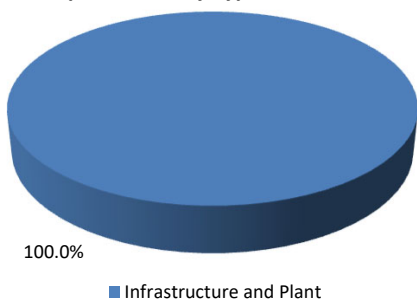
Sewer Main & Manhole Repair/Replacement	100,000			100,000
Upgrade Sewer Laterals	30,000			30,000
Large Pump Station Upgrades	150,000			150,000
Small Pump Station Upgrades	50,000			50,000
WWTP Equipment Replacement	60,000			60,000
Water Meters - Business and Commercial	8,520	819,945		828,465
SCADA & Controls System Upgrade	100,000			100,000
Tongass Ave. Phase II Sewer Force Main Rehabilitation	200,000			200,000
Belt Filter Press Replacement	505,000			505,000
Treatment Plant A & B Building Improvements	160,000			160,000
Dissinfection Requirements	252,500			252,500
Water Street Sewer Replacement & Rehabilitation	1,551,000	3,600,000		5,151,000

Total Infrastructure and Plant

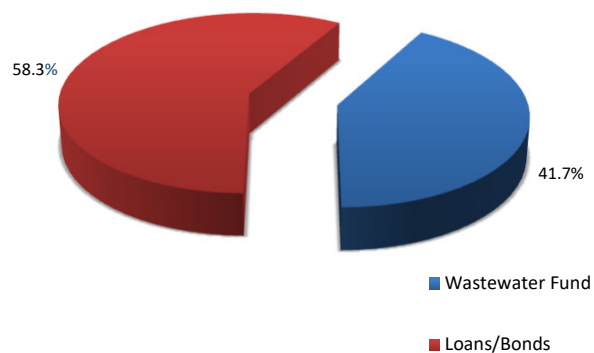
3,167,020	4,419,945	-	7,586,965
3,167,020	4,419,945	-	7,586,965

Total Capital Budget

Expenditures by Type



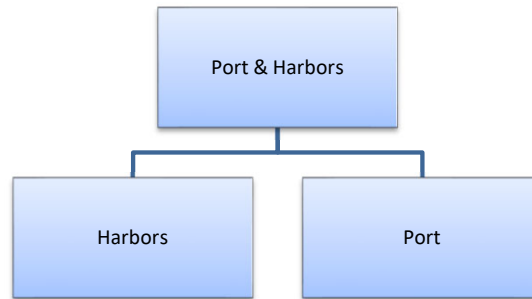
Expenditures by Funding Source



CITY OF KETCHIKAN
2024 Operating and Capital Budget
Harbors

Summary

The Port & Harbors Department operates and maintains six boat harbors: Bar Harbor South, Bar Harbor North, Thomas Basin, Casey Moran, Knudson Cove and Hole-In-The-Wall; three launch ramps; and the Port of Ketchikan.



The Harbors Division of the Port & Harbors Department is comprised of one operating division and oversees one Capital Improvement Program.

DEPARTMENT EXECUTIVE SUMMARY

Divisions/Cost Center/Programs	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Operations	1,559,919	1,830,374	1,841,714	1,730,256	1,992,006	161,632	8.8%
Capital Improvement Program	141,275	130,000	130,000	59,333	330,667	200,667	154.4%
Total	1,701,194	1,960,374	1,971,714	1,789,589	2,322,673	362,299	18.5%

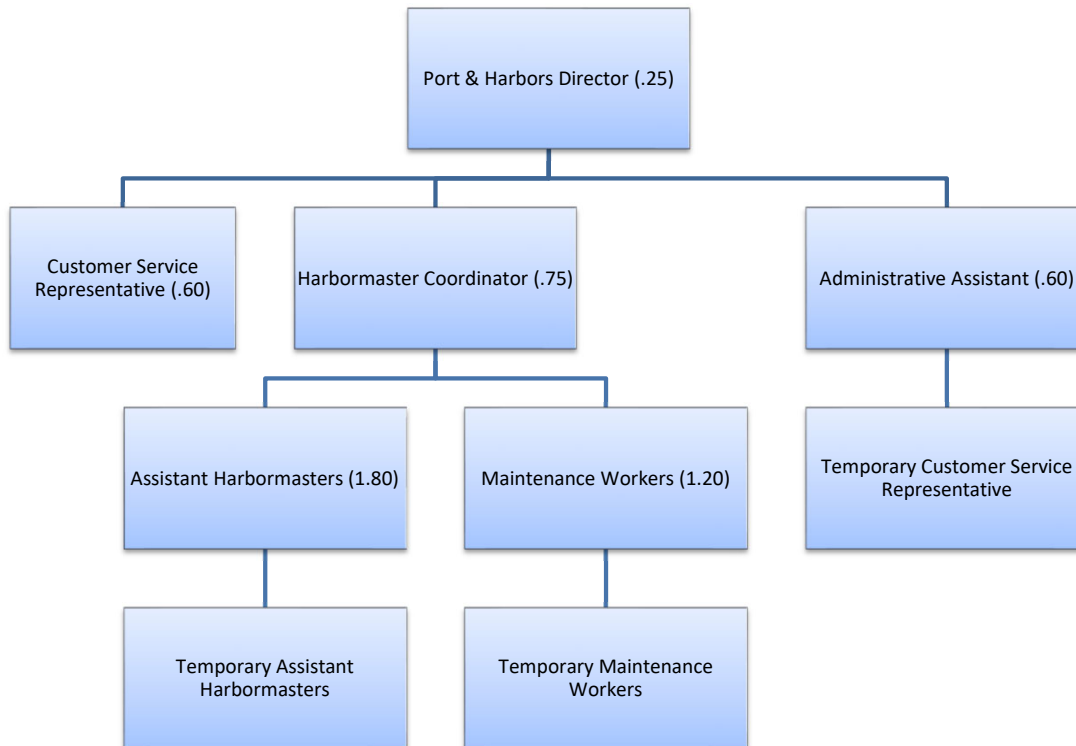
Expenditures by Category	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Personnel Services and Benefits	592,236	727,654	709,939	627,280	754,959	27,305	3.8%
Supplies	69,516	90,925	83,425	83,425	96,675	5,750	6.3%
Contract/Purchased Services	316,922	343,490	368,774	368,774	406,440	62,950	18.3%
Minor Capital Outlay	9,222	18,700	18,141	18,141	19,700	1,000	5.3%
Interdepartmental Charges	222,598	299,930	311,760	282,961	364,682	64,752	21.6%
Debt Service	349,425	349,675	349,675	349,675	349,550	(125)	0.0%
Major Capital Outlay	141,275	130,000	130,000	59,333	330,667	200,667	154.4%
Total	1,701,194	1,960,374	1,971,714	1,789,589	2,322,673	362,299	18.5%

Expenditures by Funding Source	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Harbor Fund	1,559,919	1,830,374	1,841,714	1,730,256	1,992,006	161,632	8.8%
Grants and Contributions	-	-	-	-	-	-	#DIV/0!
Harbor Construction	141,275	130,000	130,000	59,333	330,667	200,667	154.4%
Bonds	-	-	-	-	-	-	0.0%
Total	1,701,194	1,960,374	1,971,714	1,789,589	2,322,673	362,299	18.5%

Full-time Equivalent Personnel	2022 Actual	2023 Budget		2024		2023 Adopted/2024	
		Adopted	Amended	Budget	Salary	Incr(Decr)	%
Operations	5.20	5.20	5.20	5.20	360,479	-	0.0%
Total	5.20	5.20	5.20	5.20	360,479	-	0.0%

MISSION STATEMENT

The mission of the Harbors Division is to maintain and operate the City-owned public boat harbors to provide safe and convenient use of the harbors by the commercial fishing fleet, charter boat fleet, pleasure vessels and the general public. The harbors are operated in accordance with the State Boat Harbor Management Agreement and Title 14 of the Ketchikan Municipal Code. The Harbor Division will, with the aid of the City Council, the City Manager's Office, the Port & Harbors Advisory Board and the State of Alaska, identify and pursue construction of new facilities and maintain existing facilities. The Harbors Division will promote the City of Ketchikan and assist the community in maintaining economic growth and prosperity.



GOALS FOR 2024

- Install cathodic protection on various galvanized pilings.
- Evaluate and perform maintenance dredging in Bar Harbor North.
- Upgrade and install security cameras throughout harbor system
- Replace vulnerable pilings identified through recent inspections.
- Replace deteriorating concrete panels in Bar Harbor North Floats 14, 15 and 16.
- Replace deteriorating bullrail and whalers in Bar Harbor North.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Harbors
Operations Division 1710-110
ACCOMPLISHMENTS FOR 2023

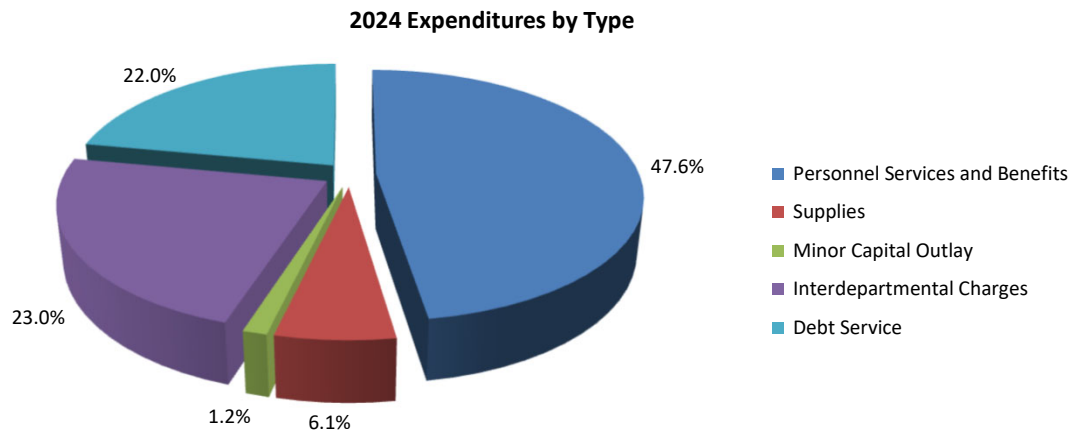
- Daniel Berg was appointed to the Port & Harbors Director position effective May 1,2023 following the retirement of Director Verfaillie.
- Completed concrete rehabilitation on Bar Harbor North Float 14.
- Began transition to new Marina Management software.
- Bar Harbor North maintenance dredging completed.
- Acquisition of new electrical pedestals for Bar Harbor South Float 8.

DIVISION SUMMARY

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	592,236	727,654	709,939	627,280	754,959	27,305	3.8%
Supplies	69,516	90,925	83,425	83,425	96,675	5,750	6.3%
Contract/Purchased Services	316,922	343,490	368,774	368,774	406,440	62,950	18.3%
Minor Capital Outlay	9,222	18,700	18,141	18,141	19,700	1,000	5.3%
Interdepartmental Charges	222,598	299,930	311,760	282,961	364,682	64,752	21.6%
Debt Service	349,425	349,675	349,675	349,675	349,550	(125)	0.0%
Total Expenditures	1,559,919	1,830,374	1,841,714	1,730,256	1,992,006	161,632	8.8%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Harbor Fund	1,559,919	1,830,374	1,841,714	1,730,256	1,992,006	161,632	8.8%
Total Funding	1,559,919	1,830,374	1,841,714	1,730,256	1,992,006	161,632	8.8%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Director of Port & Harbors	0.25	0.25	0.25	0.25	33,683	-	0.0%
Harbormaster Coordinator	0.75	0.75	0.75	0.75	64,333	-	0.0%
Assistant Harbormasters	1.80	1.80	1.80	1.80	108,780	-	0.0%
Maintenance Worker	1.20	1.20	1.20	1.20	77,650	-	0.0%
Administrative Assistant	0.60	0.60	0.60	0.60	41,199	-	0.0%
Customer Service Rep I	0.60	0.60	0.60	0.60	34,834	-	0.0%
Total	5.20	5.20	5.20	5.20	360,479	-	0.0%



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below:

- Personnel Services and Benefits increased by \$27,305, or by 3.8%, due to annual employee step increases; proposed cost of living adjustments for IBEW, Local 1547 represented employees and non-represented employees that will become effective January 1, 2024; and projected increases in pension, health insurance and other benefit costs.
- Software Maintenance Services (Account No. 635.04) increased by \$10,150, or by 548.6%, due to increased software maintenance costs associated with the newly acquired Marina Management software.
- Telecommunications (Account No. 650.01) increased by \$33,000, or by 111.9%, due to the recurring telecommunications services costs for the security cameras.
- Interdepartmental Charges increased by \$64,752, or by 21.6%, primarily due to increased insurance premiums and increased costs associated with services provided by City departments to the Harbor Department.

DIVISION OPERATING BUDGET DETAIL

Operating Expenditures	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Personnel Services and Benefits							
500 .01 Regular Salaries and Wages	325,342	353,804	353,804	317,810	360,479	6,675	1.9%
500 .05 Longevity Pay	-	-	-	450	475		
501 .01 Overtime Wages	11,901	13,000	13,000	11,980	13,000	-	0.0%
502 .01 Temporary Wages	45,444	80,000	80,000	72,910	80,000	-	0.0%
505 .00 Payroll Taxes	28,402	34,190	34,190	30,480	34,740	550	1.6%
506 .00 Pension	74,963	80,710	80,710	71,760	82,935	2,225	2.8%
507 .00 Health and Life Insurance	79,989	137,040	119,325	96,610	157,760	20,720	15.1%
507 .30 Workers Compensation	19,662	24,190	24,190	20,560	19,300	(4,890)	-20.2%
508 .00 Other Benefits	6,533	4,720	4,720	4,720	6,270	1,550	32.8%
Personnel Services and Benefits	592,236	727,654	709,939	627,280	754,959	27,305	3.8%

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Harbors

Operations Division 1710-110

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Supplies							
510 .01 Office Supplies	2,867	3,200	3,200	3,200	3,500	300	9.4%
510 .02 Operating Supplies	3,654	3,100	3,100	3,100	3,500	400	12.9%
510 .03 Safety Program Supplies	147	285	285	285	550	265	93.0%
510 .04 Janitorial Supplies	3,641	3,450	3,450	3,450	4,000	550	15.9%
510 .05 Small Tools & Equipment	4,712	4,750	4,750	4,750	5,000	250	5.3%
515 .01 Vehicle Maint Materials	2,406	2,600	2,600	2,600	3,000	400	15.4%
515 .05 Infrastructure Maint Materials	33,831	53,000	45,500	45,500	55,000	2,000	3.8%
520 .02 Postage	3,946	2,940	2,940	2,940	3,000	60	2.0%
525 .03 Heating Fuel	5,307	7,500	7,500	7,500	8,000	500	6.7%
525 .04 Vehicle Motor Fuel & Lubricants	6,463	6,500	6,500	6,500	7,000	500	7.7%
530 .02 Periodicals	84	100	100	100	125	25	25.0%
535 .04 Uniforms/Badges/Clothing	2,458	3,500	3,500	3,500	4,000	500	14.3%
Supplies	69,516	90,925	83,425	83,425	96,675	5,750	6.3%
Contract/Purchased Services							
600 .01 Travel-Business	1,500	2,000	2,000	2,000	3,000	1,000	50.0%
600 .02 Travel-Training	695	1,500	1,500	1,500	1,500	-	0.0%
600 .03 Training and Education	517	3,840	3,840	3,840	3,840	-	0.0%
605 .01 Ads and Public Announcements	2,355	2,500	2,500	2,500	2,750	250	10.0%
605 .02 Marketing	-	700	700	700	700	-	0.0%
615 .02 Assn Membership Dues & Fees	174	300	300	300	300	-	0.0%
620 .01 Salvage & Disposal of Impounded Prop	2,406	6,650	14,500	14,500	10,000	3,350	50.4%
620 .02 Towing of Impounded Property	-	500	500	500	500	-	0.0%
630 .02 Vehicle Licenses	39	100	100	100	100	-	0.0%
630 .03 Bank and Merchant Charges	38,597	28,000	38,000	38,000	28,000	-	0.0%
635 .02 Janitorial and Cleaning Services	1,600	4,000	5,225	5,225	6,000	2,000	50.0%
635 .03 Vehicle Maintenance Services	569	2,500	2,500	2,500	3,500	1,000	40.0%
635 .04 Software Maintenance Services	237	1,850	10,559	10,559	12,000	10,150	548.6%
635 .06 Bldg & Grounds Maint Services	5,919	6,300	3,800	3,800	6,500	200	3.2%
635 .07 Machinery & Equip Maint Services	3,696	4,750	4,750	4,750	4,750	-	0.0%
635 .08 Infrastructure Maint Services	8,175	9,000	9,000	9,000	10,000	1,000	11.1%
635 .12 Technical Services	17,450	-	-	-	-	-	NA
645 .02 Rents & Leases-Machinery & Equip	-	500	500	500	500	-	0.0%
650 .01 Telecommunications	26,999	29,500	29,500	29,500	62,500	33,000	111.9%
650 .02 Electric, Water, Sewer & Solid Waste	205,994	239,000	239,000	239,000	250,000	11,000	4.6%
Contract/Purchased Services	316,922	343,490	368,774	368,774	406,440	62,950	18.3%
Minor Capital Outlay							
790 .15 Furniture and Fixtures	360	1,000	1,000	1,000	1,200	200	20.0%
790 .20 Vehicles & Moving Equipment	950	3,500	3,500	3,500	3,500	-	0.0%
790 .25 Machinery and Equipment	7,404	7,500	6,888	6,888	7,500	-	0.0%
790 .26 Computers, Printers & Copiers	508	5,700	5,753	5,753	6,500	800	14.0%
790 .35 Software	-	1,000	1,000	1,000	1,000	-	0.0%
Minor Capital Outlay	9,222	18,700	18,141	18,141	19,700	1,000	5.3%

CITY OF KETCHIKAN

2024 Operating and Capital Budget

Harbors

Operations Division 1710-110

Operating Expenditures			2022	2023 Budget			2024	2023 Adopted/2024	
			Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Interdepartmental Charges									
800	.00	Interdepartmental-Administrative	21,232	26,145	26,145	24,176	27,420	1,275	4.9%
801	.01	Interdepartmental-Human Resources	7,325	9,670	9,670	9,105	11,802	2,132	22.0%
802	.00	Interdepartmental-Finance	37,337	43,755	43,755	41,010	44,250	495	1.1%
803	.01	Interdepartmental-Info Technology	17,946	27,950	27,950	25,430	43,650	15,700	56.2%
804	.01	Interdepartmental-Engineering	52,162	93,000	93,000	72,000	105,000	12,000	12.9%
825	.01	Interdepartmental-Insurance	81,843	93,130	104,960	104,960	126,280	33,150	35.6%
850	.01	Interdepartmental-Garage	4,753	6,280	6,280	6,280	6,280	-	0.0%
Interdepartmental Charges			222,598	299,930	311,760	282,961	364,682	64,752	21.6%
Debt Service									
931	.01	Debt Service-Principal	190,000	200,000	200,000	200,000	210,000	10,000	5.0%
932	.01	Debt Service-Interest	159,425	149,675	149,675	149,675	139,550	(10,125)	-6.8%
Debt Service			349,425	349,675	349,675	349,675	349,550	(125)	0.0%
Total Expenditures by Type			1,559,919	1,830,374	1,841,714	1,730,256	1,992,006	161,632	8.8%

NARRATIVE

500.01 Regular Salaries and Wages: \$360,479 – This account provides expenditures for compensation paid to all regular salaried and hourly employees of the Harbors Division.

500.05 Longevity Pay: \$475 – Employees may be awarded a bonus upon their anniversary to recognize employees who have remained with the City and KPU for at least 15 years.

501.01 Overtime Wages: \$13,000 - This account provides expenditures for compensation paid to all regular and temporary hourly employees for hours worked in excess of a regular working cycle.

502.01 Temporary Wages: \$80,000- This account provides expenditures for compensation paid to temporary salaried and hourly employees of the Harbors Division.

505.00 Payroll Taxes: \$34,740 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$82,935 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health and Life Insurance: \$157,760 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers Compensation: \$19,300 – This account provides expenditures for employer contributions to workers compensation.

508.00 Other Benefits: \$6,270 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

510.01 Office Supplies: \$3,500 - This account provides expenditures for paper, pens, pencils, adding machine ribbons and tape, note pads, file folders, scotch tape, toner, ink cartridges, photocopy charges, small desk accessories and minor office equipment such as adding machines, calculators, staplers, comb binding machines and tape dispensers.

510.02 Operating Supplies: \$3,500 - This account provides expenditures for supplies that are normally not of a maintenance nature and are required to support department operations. Included are supplies such as medical supplies, coffee, creamer, disposable cups, paper plates, plastic utensils, public trash cans, public benches, keys and locksets.

510.03 Safety Program Supplies: \$550 - This account provides expenditures for the City safety program. Included are safety information brochures, safety training audio and video programs, safety equipment, OSHA required medical exams, specialized hazardous materials handling and disposal information, specialized protective safety clothing and traffic control.

510.04 Janitorial Supplies: \$4,000 – This account provides expenditures for cleaning and sanitation supplies used by contracted janitors.

510.05 Small Tools and Equipment: \$5,000 - This account provides expenditures for minor tools, operating and office equipment with a value of less than \$1,000. Included are hand-held radios, hand tools, chain saws, torches, hydraulic jacks, de-watering pumps, computer accessories, portable heaters, radios, welders, and similar types of minor tools and equipment.

515.01 Vehicle Maintenance Materials: \$3,000 - This account provides expenditures for the materials required for maintaining vehicles such as tires.

515.05 Infrastructure Maintenance Materials: \$55,000 - This account provides expenditures for the materials required for the repair and maintenance of infrastructure owned or leased and operated by the Harbors Division. Included are launch ramps, access ramps, floats, piles, lighting, water lines and other items associated with the harbor facilities.

520.02 Postage: \$3,000 - This account provides expenditures for postal related services such as postage, express delivery, mailing materials, etc.

525.03 Heating Fuel: \$8,000 - This account provides expenditures for heating fuel to heat facilities owned or leased by the City and operated by the Harbors Division.

525.04 Vehicle Motor Fuel and Lubricants: \$7,000 - This account provides expenditures for gasoline, diesel fuel, propane and lubricants used in the operations of the Harbors Division.

530.02 Periodicals: \$125 - This account provides expenditures for subscriptions to newspapers, magazines and trade journals.

535.04 Uniforms/Badges/Clothing: \$4,000 - This account provides expenditures for direct purchases of or reimbursements to employees for work related clothing required by collective bargaining agreements, personnel rules, and department policies. Included are work shirts, jackets, float suits, raingear, hats, boots and gloves.

600.01 Travel-Business: \$3,000 - This account provides expenditures for transportation, lodging, meals, per diems and other incidental expenses associated with travel for business.

600.02 Travel-Training: \$1,500 - This account provides expenditures for transportation, lodging, meals, per diems and other incidental expenses associated with travel for training.

600.03 Training and Education: \$3,840 – This account provides expenditures for registration fees, training fees, training materials, tuition reimbursements and other incidental expenses associated with training and educating employees; and on-premises training programs provided by staff or third-parties.

605.01 Advertising and Public Announcements: \$2,750 - This account provides expenditures for advertising and announcements in publications, newspapers, trade journals, Internet or broadcasts over radio and television. Included are public service announcements, community issues, recruiting, requests for proposals, contracts and sales of property and equipment.

605.02 Marketing: \$700 - This account provides expenditures for announcements in publications, newspapers, trade journals, Internet or broadcasts over radio and television. Increased by \$650 in FY19 to account for Seattle Boat Show marketing expenses.

615.02 Dues and Membership Fees: \$300 – This account provides expenditures for memberships in professional and trade associations.

620.01 Salvage and Disposal of Impounded Property: \$10,000 - This account provides expenditures for salvaging and/or

disposing of junked marine vessels.

620.02 Towing of Impounded Property: \$500 – This account provides expenditures for towing and/or storing of impounded vehicles and marine vessels.

630.02 Vehicle Licenses: \$100 – This account provides expenditures for licensing City vehicles for operations on public highways.

630.03 Bank and Merchant Charges: \$28,000 – This account provides expenditures for monthly bank account service charges, merchant fees for use of credit and debit cards, wire transfer fees and other fees for banking services.

635.02 Janitorial and Cleaning Services: \$6,000 - This account provides expenditures for services to clean the Harbors Division's facilities and equipment owned or leased by the City. Included are janitorial, carpet cleaning and laundry services.

635.03 Vehicle Maintenance Services: \$3,500 – This account provides expenditures for services required for the repair and maintenance of Harbors Division vehicles by outside maintenance facilities. Included are licensed and unlicensed rolling stock and boats. This account includes contract labor and materials required to provide the service.

635.04 Software Maintenance Services: \$12,000 - This account provides expenditures for maintenance agreements to support licensed software systems.

635.06 Buildings and Grounds Maintenance Services: \$6,500 - This account provides expenditures for services required for the repair and maintenance of buildings and the upkeep of grounds owned or leased by the Harbors Division. This account includes contract labor and materials required to provide these services.

635.07 Machinery and Equipment Maintenance Services: \$4,750 - This account provides expenditures for services required for the repair and maintenance of office equipment, machinery and other operating equipment owned or leased by the Harbors Division. This account includes contract labor and materials required to provide the service. It also includes maintenance service agreements.

635.08 Infrastructure Maintenance Services: \$10,000 - This account provides expenditures for the services required for repair and maintenance of infrastructure owned or leased by the Harbors Division. This account includes contract labor and materials required to provide the service. Included are maintenance to ramps, floats, docks, walkways, pavement and utilities.

645.02 Rent & Leases-Machinery & Equipment: \$500 - This account provides expenditures for the rent and lease of machinery and equipment.

650.01 Telecommunications: \$62,500 - This account provides expenditures for telecommunication services. Included are charges for wired and wireless telecommunications services, cell phones, Internet, long distance and data-streaming for security cameras, reverse 911 program charges, as well as reoccurring charges for security camera maintenance and upkeep. Increased in FY20 to cover increased charges for Harbors share of additional bandwidth serving Harbormaster Building.

650.02 Electric, Water, Sewer & Solid Waste: \$250,000 - This account provides expenditures for electric, water, sewer and solid waste utility services.

790.15 Furniture and Fixtures: \$1,200 - This account provides expenditures for acquisition of furniture and fixtures. Included are desks, chairs, tables, workstations, file cabinets, storage cabinets and building fixtures.

790.20 Vehicles & Moving Equipment: \$3,500 - This account provides expenditures for acquisition of vehicles and moving equipment including boat trailers and other small rolling stock.

790.25 Machinery and Equipment: \$7,500 - This account provides expenditures for the acquisition of machinery and equipment usually composed of a complex combination of parts. Included are office and operating equipment required to provide services or maintain capital assets.

790.26 Computers, Printers & Copiers: \$6,500 - This account provides expenditures for the acquisition of computers, printers and copiers. Per the replacement schedule developed by the Information Technology Department, two workstations, three monitors, one laptop, one printer and two UPS battery backups will be replaced. The cost is shared equally between the Port and Harbors Departments.

790.35 Software: \$1,000 - This account provides expenditures for acquisition of software systems and upgrades not covered by maintenance agreements.

800.00 Interdepartmental Charges – Administrative: \$27,460 - This account provides expenditures for administrative and management services provided by the departments of the Mayor & City Council, City Clerk, City Attorney and the administrative office of the City Manager.

801.01 Interdepartmental Charges – Human Resources: \$11,802 - This account provides expenditures for human resource services provided by the Human Resources Division.

802.00 Interdepartmental Charges - Finance: \$44,250 - This account provides expenditures for financial, accounting, payroll, accounts payable, billing, customer service and budgeting services provided by the Finance Department.

803.01 Interdepartmental Charges – Information Technology: \$43,650 - This account provides expenditures for information technology services provided by the Information Technology Department.

804.01 Interdepartmental Charges – Engineering: \$105,000 - This account provides expenditures for engineering services provided by the Public Works Department-Engineering Division.

825.01 Interdepartmental Charges – Insurance: \$126,280 - This account provides expenditures for risk management services and claims.

850.01 Interdepartmental Charges – Garage: \$6,280 - This account provides expenditures for fleet maintenance services provided by the Public Works Department-Garage Division.

931.01 Debt Service-Principal: \$210,000 - This account provides expenditures for principal on general obligation bonds issued to finance harbor capital improvements.

932.01 Debt Service-Interest: \$139,550 - This account provides expenditures for interest on general obligation bonds issued to finance harbor capital improvements.

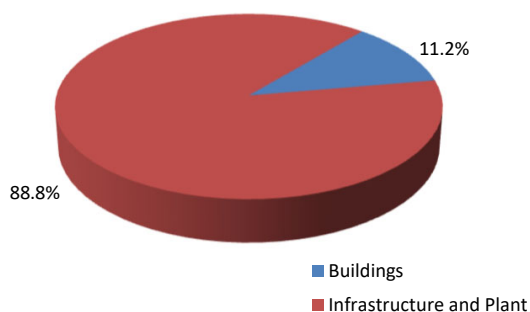
CITY OF KETCHIKAN
2024 Operating and Capital Budget
Harbors

Capital Budget

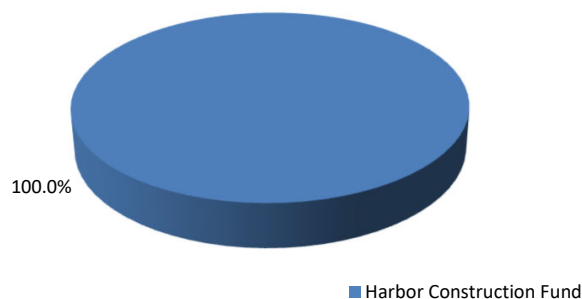
Major Capital Outlay	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
705.00 Buildings	-	-	-	-	37,000	37,000	NA
730.00 Infrastructure and Plant	141,275	130,000	130,000	59,333	293,667	163,667	125.9%
Total Major Capital Outlay	141,275	130,000	130,000	59,333	330,667	200,667	154.4%

Capital Improvement Projects		Funding Sources				
		Harbor Fund	Harbor Construction Fund	Grants/Contributions	Bonds	Total
Project #	Project					
705-00 Buildings						
	Harbormaster Building Office Doors		12,000			12,000
	New Maintenance Shop		25,000			25,000
	Total Buildings	-	37,000	-	-	37,000
730.00 Infrastructure and Plant						
	Bar Harbor North Maintenance Dredging		60,000			60,000
	Bar Har Concrete Rehabilitation Phase 2		13,667			13,667
	Cathodic Protection		25,000			25,000
	Piling Replacement		60,000			60,000
	Safety Cameras		10,000			10,000
	Pump Out Stations		15,000			15,000
	Electrical Upgrade at Casey Moran Harbor		50,000			50,000
	Bar Harbor South Ramp 2 Trestle Repair Phase 2		60,000			60,000
	Total Infrastructure and Plant	-	293,667	-	-	293,667
Total Capital Budget		-	330,667	-	-	330,667

Expenditures by Type



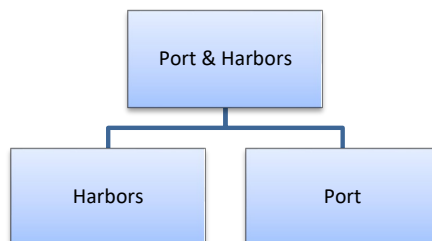
Expenditures by Funding Source



CITY OF KETCHIKAN
2024 Operating and Capital Budget
Port

Summary

The Port & Harbors Department operates and maintains the Port of Ketchikan and six boat harbors: Bar Harbor South, Bar Harbor North, Thomas Basin, Casey Moran, Knudson Cove, and Hole-In-The-Wall; and three launch ramps.



The Port Division of the Port & Harbors Department is comprised of one operating division and oversees a Capital Improvement Program.

DEPARTMENT EXECUTIVE SUMMARY

Divisions/Cost Center/Programs	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Operations	7,440,324	8,466,054	8,501,404	8,539,051	9,287,946	821,892	9.7%
Capital Improvement Program	19,572	6,631,187	6,631,187	251,190	3,887,987	(2,743,200)	-41.4%
Total	7,459,896	15,097,241	15,132,591	8,790,241	13,175,933	(1,921,308)	-12.7%

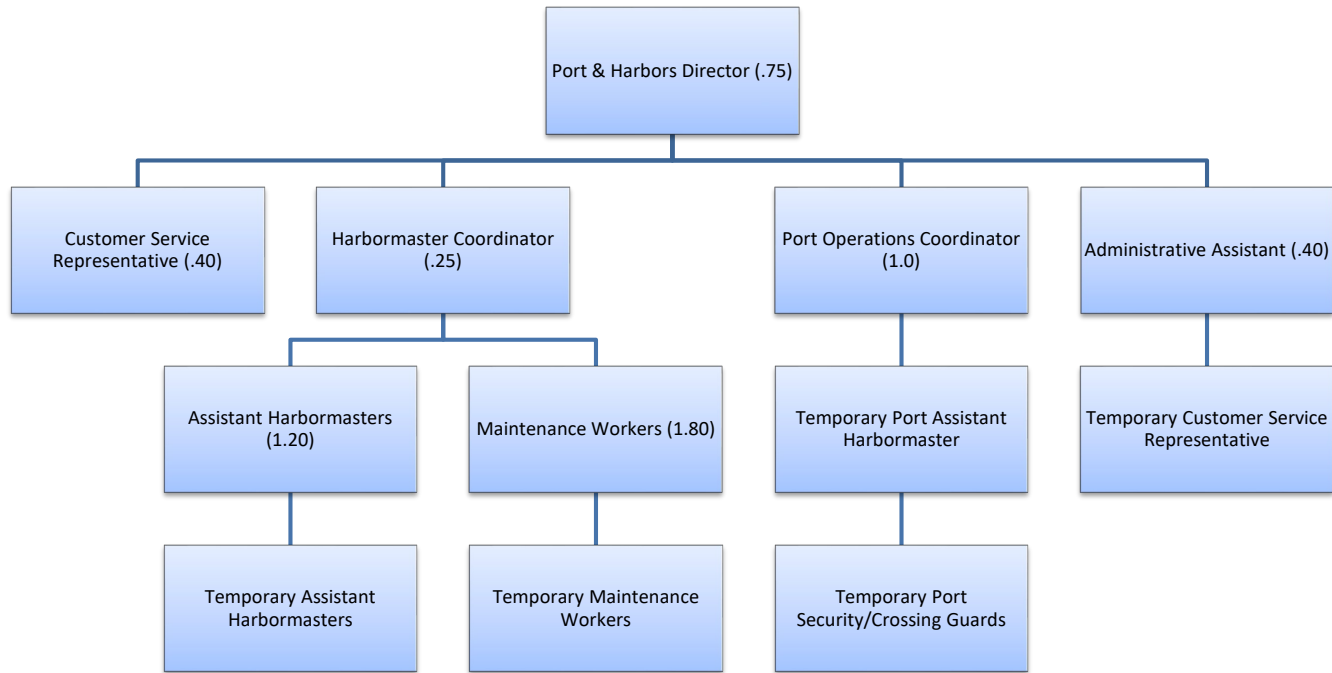
Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	1,342,246	1,480,309	1,469,019	1,392,030	1,636,863	156,554	10.6%
Supplies	86,866	118,200	129,200	124,110	136,200	18,000	15.2%
Contract/Purchased Services	2,300,881	3,013,425	3,013,065	3,164,096	3,507,193	493,768	16.4%
Minor Capital Outlay	4,451	12,200	12,200	13,810	12,200	-	0.0%
Interdepartmental Charges	464,642	579,420	615,420	582,505	717,030	137,610	23.7%
Debt Service	2,231,188	2,234,500	2,234,500	2,234,500	2,235,260	760	0.0%
Other Costs	1,010,050	1,028,000	1,028,000	1,028,000	1,043,200	15,200	1.5%
Major Capital Outlay	19,572	6,631,187	6,631,187	251,190	3,887,987	(2,743,200)	-41.4%
Total	7,459,896	15,097,241	15,132,591	8,790,241	13,175,933	(1,921,308)	-12.7%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Port Enterprise Fund	7,455,001	12,491,054	12,526,404	8,773,728	10,346,259	(2,144,795)	-17.2%
Port Repair and Replacement Fund	4,895	100,000	100,000	16,513	323,487	223,487	223.5%
Grants	-	2,506,187	2,506,187	-	2,506,187	-	0.0%
Total	7,459,896	15,097,241	15,132,591	8,790,241	13,175,933	(1,921,308)	-12.7%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Operations	4.80	4.80	4.80	5.80	450,447	1.00	20.8%
Total	4.80	4.80	4.80	5.80	450,447	1.00	20.8%

MISSION STATEMENT

The mission of the Port Division is to maintain and operate the Port of Ketchikan in a manner that provides for the safe and convenient use of the Port facilities by the cruise industry, commercial fishing fleet, charter boat fleet, commercial enterprise and the general public. The Port is operated in accordance with Title 13 of the Ketchikan Municipal Code. The Port Division will, with the aid of the City Council, City Manager's Office, the Port & Harbors Advisory Board and the Cruise Ship industry, identify and pursue construction of new facilities and maintain existing facilities. The Port Division will promote the City of Ketchikan and assist the community in maintaining economic growth and prosperity.



GOALS FOR 2024

- Continue working with the cruise industry, in order to develop a long-term strategy and financial plan for the effective management of the Port of Ketchikan to effectively compete with cruise facilities located at Ward Cove.
- Work with the City Manager's Office and Public Works Engineering, in order to undertake a series of upland improvements to attract and accommodate cruise ship visitors to downtown Ketchikan. Promote downtown Ketchikan as a world class premier visitor destination.
- Explore expansion options for Berth I.
- Design and implement a retention plan for temporary employees.
- Implement time keeping system that allows port security employees to track their own hours in real time.
- Install permanent signage at Port Vessel Loading Zones.
- Complete study for long term maintenance plan for Berths 1, 2, 3, and Promenade.

ACCOMPLISHMENTS FOR 2023

- Completed hiring process to fill the Port & Harbors Director position vacated by Director Daryll Verfaillie. Daniel Berg was hired effective May 1, 2023
- Complete United States Coast Guard lead active threat security table top exercise in 2023 season.
- Worked with the USCG to implement new USCG security measures, as adopted in the updated Facility Security Plan.
- Worked with United States Coast Guard to update Facility Security Plan.
- Successfully staffed and operated the Port with a 64% rehire rate for 2023 season. We saw a dramatic increase in number of cruise passengers for 2023 season, nearing 1.5 Million passengers for the season.
- Completed voluntary United States Coast Guard coordinated port facility security inspection.
- Successfully installed corrosion protection at Berth 4 using departmental staff.
- Developed a working relationship with the Ketchikan Gateway Borough that allows for purchasing port plants from their greenhouse.
- Implemented a successful Port planter program with local elementary schools.
- Repaired all water bottle fill stations on Port.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Port

Operations Division 4000-110

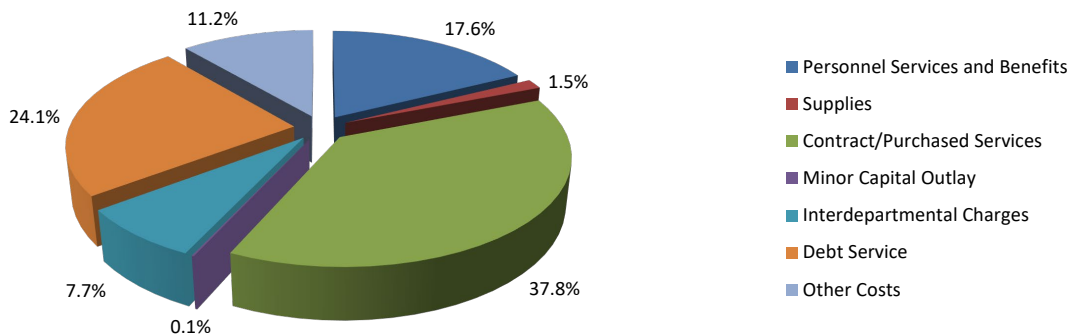
DIVISION SUMMARY

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Personnel Services and Benefits	1,342,246	1,480,309	1,469,019	1,392,030	1,636,863	156,554	10.6%
Supplies	86,866	118,200	129,200	124,110	136,200	18,000	15.2%
Contract/Purchased Services	2,300,881	3,013,425	3,013,065	3,164,096	3,507,193	493,768	16.4%
Minor Capital Outlay	4,451	12,200	12,200	13,810	12,200	-	0.0%
Interdepartmental Charges	464,642	579,420	615,420	582,505	717,030	137,610	23.7%
Debt Service	2,231,188	2,234,500	2,234,500	2,234,500	2,235,260	760	0.0%
Other Costs	1,010,050	1,028,000	1,028,000	1,028,000	1,043,200	15,200	1.5%
Total Expenditures	7,440,324	8,466,054	8,501,404	8,539,051	9,287,946	821,892	9.7%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Port Fund	7,440,324	8,466,054	8,501,404	8,539,051	9,287,946	821,892	9.7%
Total Funding	7,440,324	8,466,054	8,501,404	8,539,051	9,287,946	821,892	9.7%

Full-time Equivalent Personnel	2022	2023 Budget		2024		2023 Adopted/2024	
	Actual	Adopted	Amended	Budget	Salary	Incr(Decr)	%
Director Port & Harbors	0.75	0.75	0.75	0.75	101,048	-	0.0%
Harbormaster Coordinator	0.25	0.25	0.25	0.25	21,442	-	0.0%
Port Operations Coordinator	1.00	1.00	1.00	1.00	82,640	-	0.0%
Assistant Harbormasters	1.20	1.20	1.20	1.20	72,066	-	0.0%
Maintenance Worker	0.80	0.80	0.80	1.80	122,763	1.00	125.0%
Administrative Assistant	0.40	0.40	0.40	0.40	27,265	-	0.0%
Customer Service Rep I	0.40	0.40	0.40	0.40	23,223	-	0.0%
Total	4.80	4.80	4.80	5.80	450,447	1.00	0.0%

2024 Expenditures by Type



OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Personnel Services and Benefits increased by 156,554, or by 10.6%, due to the addition of one maintenance worker, annual employee step increases; proposed cost of living adjustments for IBEW, Local 1547 represented employees and non-represented employees that will become effective January 1, 2024; and projected increases in pension and health insurance costs.
- Building and Grounds Maintenance Materials (Account No. 515.02) increased by \$7,000, or by 53.8%, due to the rising cost of materials required to support building and grounds maintenance at the Port of Ketchikan.
- Infrastructure Maintenance Materials (Account No. 515.05) increased by \$10,000, or by 50.0%, due to the rising cost of materials required to support infrastructure maintenance at the Port of Ketchikan.
- Machinery & Equipment Maintenance Services (Account No. 635.07) increased by \$12,000, or by 100.0%, due to the anticipated cost of contractual services for the Port of Ketchikan's machinery and equipment.
- Infrastructure Maintenance Services (Account No. 635.08) increased by \$12,000, or by 100.0%, due to the anticipated cost of contractual services for the Port of Ketchikan's infrastructure.
- Rents & Leases-Infrastructure (Account No. 645.04) increased by \$429,167, or by 17.7%, due to the projected increase in the number of cruise ship passengers arriving at the Port of Ketchikan.
- Telecommunications (Account No. 650.01) increased by \$22,000, or by 80.0%, due to the installation of additional security cameras and cost of fees associated with maintaining the 'live' feed.
- Electric, Water, Sewer & Solid Waste (Account No. 650.02) increased by \$12,000, or by 5.2%, due the projected cost of Port of Ketchikan utilization in 2024.
- Interdepartmental Charges increased by \$137,610, or by 23.7%, primarily due to increased insurance premiums and increased costs associated with services provided by City departments to the Port.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Port

Operations Division 4000-110

DIVISION OPERATING BUDGET DETAIL							
Operating Expenditures		2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024 Incr(Decr) %
			Adopted	Amended	Estimate		
Personnel Services and Benefits							
500 .01	Regular Salaries and Wages	335,131	370,909	369,909	346,310	450,447	79,538 21.4%
500 .05	Longevity Pay	-	-	-	1,350	1,425	1,425 new
501 .01	Overtime Wages	80,250	83,000	83,000	68,040	83,000	- 0.0%
502 .01	Temporary Wages	616,626	630,000	630,000	630,000	630,000	- 0.0%
505 .00	Payroll Taxes	77,942	83,190	83,190	79,700	89,305	6,115 7.4%
506 .00	Pension	80,812	100,910	100,910	86,590	119,190	18,280 18.1%
507 .00	Health and Life Insurance	88,952	132,600	122,310	107,180	195,389	62,789 47.4%
507 .30	Workers Compensation	64,032	66,120	66,120	59,280	56,455	(9,665) -14.6%
508 .00	Other Benefits	(1,499)	13,580	13,580	13,580	11,652	(1,928) -14.2%
Personnel Services and Benefits		1,342,246	1,480,309	1,469,019	1,392,030	1,636,863	156,554 10.6%
Supplies							
510 .01	Office Supplies	2,401	2,500	2,500	2,500	2,500	- 0.0%
510 .02	Operating Supplies	7,922	7,500	8,500	8,500	7,500	- 0.0%
510 .03	Safety Program Supplies	5,156	12,500	12,500	12,500	10,500	(2,000) -16.0%
510 .04	Janitorial Supplies	15,006	18,000	18,000	18,000	22,000	4,000 22.2%
510 .05	Small Tools & Equipment	7,912	10,000	10,000	10,000	10,000	- 0.0%
515 .01	Vehicle Maint Materials	2,989	2,500	2,500	2,500	2,000	(500) -20.0%
515 .02	Bldg & Grounds Maint Materials	3,235	13,000	13,000	13,000	20,000	7,000 53.8%
515 .04	Machinery & Equip Maint Materials	708	1,000	1,000	1,000	1,000	- 0.0%
515 .05	Infrastructure Maint Materials	16,868	20,000	30,000	30,000	30,000	10,000 50.0%
520 .02	Postage	-	2,000	2,000	2,000	2,000	- 0.0%
525 .03	Heating Fuel	5,403	6,000	6,000	6,000	7,500	1,500 25.0%
525 .04	Vehicle Motor Fuel & Lubricants	9,626	9,000	9,000	9,000	9,000	- 0.0%
530 .02	Periodicals	84	200	200	200	200	- 0.0%
535 .04	Uniforms/Badges/Clothing	9,556	14,000	14,000	14,000	12,000	(2,000) -14.3%
Supplies		86,866	118,200	129,200	129,200	136,200	18,000 15.2%

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Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Contract/Purchased Services							
600 .01 Travel-Business	1,500	4,160	4,160	4,160	3,000	(1,160)	-27.9%
600 .02 Travel-Training	1,884	2,500	2,500	2,500	1,500	(1,000)	-40.0%
600 .03 Training and Education	5,662	6,000	6,000	6,000	7,000	1,000	16.7%
605 .01 Ads & Public Announcements	2,931	3,200	3,200	3,200	3,000	(200)	-6.3%
605 .02 Marketing	-	-	-	-	-	-	NA
615 .02 Assn. Membership Dues & Fees	295	350	350	350	350	-	0.0%
620 .01 Salvage & Disposal of Impounded Prop	4,750	-	-	-	-	-	NA
620 .02 Towing of Impounded Property	500	500	500	500	500	-	0.0%
630 .02 Vehicle Licenses	86	100	100	100	100	-	0.0%
630 .03 Bank and Merchant Charges	-	400	400	400	400	-	0.0%
635 .02 Janitorial and Cleaning Services	19,251	25,000	26,985	26,985	25,000	-	0.0%
635 .03 Vehicle Maintenance Services	569	3,000	3,000	3,000	3,000	-	0.0%
635 .04 Software Maintenance Services	1,627	2,000	2,000	2,000	2,000	-	0.0%
635 .06 Bldg. & Grounds Maint Services	45,565	40,000	30,000	30,000	40,000	-	0.0%
635 .07 Machinery & Equip Maint Services	12,611	12,000	12,000	12,000	24,000	12,000	100.0%
635 .08 Infrastructure Maint Services	13,221	12,000	12,000	12,000	24,000	12,000	100.0%
635 .12 Technical Services	2,945	5,000	5,000	5,000	5,000	-	0.0%
635 .13 Marketing Services	136,375	137,222	137,222	137,222	145,083	7,861	5.7%
635 .14 Other Contractual Services	17,600	-	-	-	-	-	NA
640 .01 Legal and Accounting Services	-	75,000	73,015	73,015	75,000	-	0.0%
640 .02 Engineering & Architectural Services	-	4,000	4,000	4,000	4,000	-	0.0%
645 .01 Rents & Leases-Land & Buildings	-	500	500	500	-	(500)	-100.0%
645 .02 Rents & Leases-Machinery & Equip	-	400	400	400	1,000	600	150.0%
645 .04 Rents & Leases-Infrastructure	1,820,833	2,420,833	2,420,833	2,420,833	2,850,000	429,167	17.7%
650 .01 Telecommunications	22,872	27,500	27,500	27,500	49,500	22,000	80.0%
650 .02 Electric, Water, Sewer & Solid Waste	189,804	231,760	241,400	241,400	243,760	12,000	5.2%
Contract/Purchased Services	2,300,881	3,013,425	3,013,065	3,013,065	3,507,193	493,768	16.4%
Minor Capital Outlay							
790 .15 Furniture and Fixtures	-	1,000	1,000	1,000	1,000	-	0.0%
790 .20 Vehicles and Moving Equipment	950	-	-	-	-	-	NA
790 .25 Machinery and Equipment	2,994	4,000	4,000	4,000	4,000	-	0.0%
790 .26 Computers, Printers & Copiers	507	5,700	5,700	5,700	5,700	-	0.0%
790 .35 Software	-	1,500	1,500	1,500	1,500	-	0.0%
Minor Capital Outlay	4,451	12,200	12,200	12,200	12,200	-	0.0%
Interdepartmental Charges							
800 .00 Interdepartmental-Administrative	51,543	63,475	63,475	58,694	66,650	3,175	5.0%
801 .01 Interdepartmental-Human Resources	17,789	23,470	23,470	22,106	28,655	5,185	22.1%
802 .00 Interdepartmental-Finance	90,648	106,220	106,220	99,563	107,420	1,200	1.1%
803 .01 Interdepartmental-Info Technology	43,568	67,845	67,845	61,732	105,975	38,130	56.2%
804 .01 Interdepartmental-Engineering	37,072	64,000	64,000	50,000	70,000	6,000	9.4%
825 .01 Interdepartmental-Insurance	218,838	246,870	282,870	282,870	330,790	83,920	34.0%
850 .01 Interdepartmental-Garage	5,184	7,540	7,540	7,540	7,540	3,500	0.0%
Interdepartmental Charges	464,642	579,420	615,420	582,505	717,030	137,610	23.7%

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Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Debt Service							
931 .01 Debt Service-Principal	1,130,000	1,185,000	1,185,000	1,185,000	1,245,000	60,000	5.1%
932 .01 Debt Service-Interest	1,101,188	1,049,500	1,049,500	1,049,500	990,260	(59,240)	-5.6%
Debt Service	2,231,188	2,234,500	2,234,500	2,234,500	2,235,260	760	0.0%
Other Costs							
910 .511 Transfer to Port R&R Fund	521,051	522,000	522,000	522,000	522,000	-	0.0%
975 .00 Payment in Lieu of Taxes	488,999	506,000	506,000	506,000	521,200	15,200	3.0%
Other Costs	1,010,050	1,028,000	1,028,000	1,028,000	1,043,200	15,200	1.5%
Total Expenditures by Type	7,440,324	8,466,054	8,501,404	8,391,500	9,287,946	821,892	9.7%

NARRATIVE

500.01 Regular Salaries and Wages: \$450,447 – This account provides expenditures for compensation paid to all regular salaried and hourly employees of the Port Division.

500.05 Longevity Pay: \$1,425 - Employees may be awarded a bonus upon their anniversary to recognize employees who have remained with the City and KPU for at least 15 years.

501.01 Overtime Wages: \$83,000 - This account provides expenditures for compensation paid to all regular and temporary hourly employees for hours worked in excess of a regular working cycle.

502.01 Temporary Wages: \$630,000 - This account provides expenditures for compensation paid to temporary salaried and hourly employees of the Port Division.

505.00 Payroll Taxes: \$89,305 – This account provides expenditures for employer contributions for Social Security and Medicare and other similar payroll related taxes.

506.00 Pension: \$119,190 – This account provides expenditures for employer contributions to retirement plans.

507.00 Health and Life Insurance: \$195,389 – This account provides expenditures for employer contributions to employee health and life insurance plans.

507.30 Workers Compensation: \$56,455 – This account provide expenditures for employer contributions to workers compensation insurance.

508.00 Other Benefits: \$11,652 – This account provides expenditures for direct claims from former employees for unemployment benefits paid by the State of Alaska and accrued vacation and sick leave.

510.01 Office Supplies: \$2,500 - This account provides expenditures for paper, pens, pencils, adding machine ribbons and tape, note pads, file folders, scotch tape, toner, ink cartridges, photocopy charges, small desk accessories and minor office equipment such as adding machines, staplers, and tape dispensers.

510.02 Operating Supplies: \$7,500 - This account provides expenditures for supplies that are normally not of a maintenance nature and are required to support department operations. Included are supplies such as medical supplies, coffee, creamer, disposable cups, paper plates, plastic utensils, public trash cans, public benches, keys and locksets.

510.03 Safety Program Supplies: \$10,500 – This account provides expenditures for the City safety program. Included are safety information brochures, safety training audio and video programs, safety equipment, OSHA required medical exams, specialized hazardous materials handling and disposal information, specialized protective safety clothing and traffic control.

510.04 Janitorial Supplies: \$22,000 – This account provides expenditures for cleaning and sanitation supplies used at the Harbormaster Building and public restrooms, including Berths III and IV, by in-house and contracted janitors.

510.05 Small Tools and Equipment: \$10,000 - This account provides expenditures for minor tools and operating & office equipment with a value of less than \$1,000. Included are hand held radios, hand tools, chain saws, torches, hydraulic jacks, de-watering pumps, computer accessories, portable heaters, radios, welders, cabinets and similar types of minor tools and equipment.

515.01 Vehicle Maintenance Materials: \$2,000 - This account provides expenditures for the materials required for maintaining vehicles such as tires.

515.02 Buildings and Grounds Maintenance Materials: \$20,000 – This account provides expenditures for the materials required for the buildings and grounds owned or leased and operated by the Port. Included are the restrooms on Berths III and IV, the security planters and the exterior of the Ketchikan Visitors Bureau building on Berth II.

515.04 Machinery and Equipment Maintenance Materials: \$1,000 – This account provides expenditures for materials required for maintaining machinery and equipment such as the Port crane.

515.05 Infrastructure Maintenance Materials: \$30,000 - This account provides expenditures for materials required for the repair and maintenance of infrastructure owned or leased and operated by the Port. Included are sidewalks, parking lots, promenades and Port & Harbor berthing facilities.

520.02 Postage: \$2,000 - This account provides expenditures for postal related services such as postage, express delivery, mailing materials and the rent of post office boxes and postage machines.

525.03 Heating Fuel: \$7,500 - This account provides expenditures for heating fuel to heat the Harbormaster Building, shop and other facilities operated by the Port.

525.04 Vehicle Motor Fuel and Lubricants: \$9,000 - This account provides expenditures for gasoline, diesel fuel, propane and lubricants for Port vehicles and vessels.

530.02 Periodicals: \$200 - This account provides expenditures for newspapers, magazines and trade journals.

535.04 Allowances-Uniforms/Badges/Clothing: \$12,000 - This account provides expenditures for direct purchases of or reimbursements to employees for work related clothing required by department policies. Included are work shirts, jackets, slacks, float suits, raingear, hats, boots and gloves.

600.01 Travel-Business: \$3,000 - This account provides expenditures for transportation, lodging, meals, per diems and other incidental expenses associated with travel for business.

600.02 Travel-Training: \$1,500 - This account provides expenditures for transportation, lodging, meals, per diems and other incidental expenses associated with travel for training.

600.03 Training and Education: \$7,000 – This account provides expenditures for registration fees, training fees, training materials, tuition reimbursements and other incidental expenses associated with training and educating employees; and on-premises training programs provided by staff or third-parties.

605.01 Advertising and Public Announcements: \$3,000 - This account provides expenditures for advertising and announcements in publications, newspapers, trade journals, Internet or broadcasts over radio and television. Included are public service announcements, community issues, recruiting, requests for proposals, contracts and sales of property and equipment.

615.02 Assn. Membership Dues and Fees: \$350 – This account provides expenditures for memberships in professional and trade associations.

620.02 Towing of Impounded Property: \$500 – This account provides expenditures for towing and/or storing of impounded vehicles and marine vessels.

630.02 Vehicle Licenses: \$100 – This account provides expenditures for licensing Port vehicles for operations on public highways.

630.03 Bank and Merchant Charges: \$400 – This account provides expenditures for monthly bank account service charges, merchant

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fees for use of credit and debit cards, wire transfer fees and other fees for banking services.

635.02 Janitorial and Cleaning Services: \$25,000 – This account provides expenditures for services to clean facilities and equipment owned or leased by the City. Included are janitorial and carpet cleaning for the Harbormaster Building and public restrooms including Berths III and IV.

635.03 Vehicle Maintenance Services: \$3,000 – This account provides expenditures for the repair and maintenance of Port vehicles and vessels by outside maintenance facilities. Included are licensed and unlicensed rolling stock and boats. This account includes contract labor and materials required to provide the service.

635.04 Software Maintenance Services: \$2,000 - This account provides expenditures for maintenance agreements to support licensed software systems.

635.06 Buildings and Grounds Maintenance Services: \$40,000 – This account provides expenditures for the services required for the repair and maintenance of buildings and the upkeep of the security planters on the Port.

635.07 Machinery and Equipment Maintenance Services: \$24,000 – This account provides expenditures for the services required for the repair and maintenance of office equipment, machinery and other operating equipment owned or leased by the City. This account includes contract labor and materials required to provide the service. It also includes maintenance service agreements.

635.08 Infrastructure Maintenance Services: \$24,000 - This account provides expenditures for the services required for the repair and maintenance of infrastructure owned or leased by the Port. This account includes contract labor and materials required to provide the service. Included are maintenance to ramps, floats, docks, walkways, pavement and utilities. Repairs by qualified electricians to electrical circuits, lighting and capstans account for the majority of this category.

635.12 Technical Services: \$5,000 - This account provides expenditures for services that are not regarded as professional but require technical or special knowledge. Included are, data base management, video monitoring, website maintenance and pest control.

635.13 Marketing Services: \$145,083 – This account provides expenditures for services to market, improve and promote competitive services offered by the Port. Included are consulting services for developing marketing strategies, customer surveys and direct marketing services offered by third-parties such as the Ketchikan Visitors Bureau. Fifty-one percent, or \$137,222, of the Ketchikan Visitors Bureau funding request of the City is paid by the Port Enterprise Fund and forty-nine percent is paid through the Tourism and Economic Development Budget.

640.01 Legal and Accounting Services: \$75,000 – This account provides expenditures for legal and accounting services. Included are contract attorney services, public defender services, audit services, accounting and financial services, arbitration services, specialized legal services for complex issues that cannot be addressed by the City's legal department and other legal services.

640.02 Engineering and Architectural Services: \$4,000 - This account provides expenditures for engineering and architectural services.

645.02 Rents and Leases - Machinery & Equipment: \$1,000 - This account provides expenditures for the rent and lease of machinery and equipment.

645.04 Rents and Leases - Infrastructure: \$2,850,000 – This account provides expenditures for the lease of Berth IV. The annual lease payment includes a fixed amount of \$1.8 million plus a variable amount if the number of passengers arriving by cruise ship exceeds 820,000.

650.01 Telecommunications: \$49,500 - This account provides expenditures for telecommunication services. Included are charges for wired and wireless telecommunications services, cell phones, Internet, long distance and data streaming for security cameras.

650.02 Electric, Water, Sewer & Solid Waste: \$243,760 - This account provides expenditures for electric, water, sewer and solid waste utility services.

790.15 Furniture and Fixtures: \$1,000 - This account provides expenditures for acquisition of furniture and fixtures. Included are desks, chairs, tables, workstations, file cabinets, storage cabinets and building fixtures.

790.25 Machinery and Equipment: \$4,000 - This account provides expenditures for the acquisition of machinery and equipment usually composed of a complex combination of parts. Included are office equipment and operating equipment required to provide services or maintain capital assets.

790.26 Computers, Printers and Copiers: \$5,700 – This account provides expenditures for the acquisition of computers, printers and copiers. Per the replacement schedule developed by the Information Technology Department, two work stations, three monitors, one laptop, one printer and two UPS batter backups will be replaced. The cost is shared equally between the Port and Harbors Departments.

790.35 Software: \$1,500 – This account provides expenditures for acquisition of software systems and upgrades not covered by maintenance agreements.

800.00 Interdepartmental Charges – Administrative: \$66,650- This account provides expenditures for administrative and management services provided by the departments of the City Council, City Clerk, City Attorney and the administrative office of the City Manager.

801.01 Interdepartmental Charges – Human Resources: \$28,655 - This account provides expenditures for human resource services provided by the Human Resources Division.

802.00 Interdepartmental Charges - Finance: \$107,420 - This account provides expenditures for financial, accounting, payroll, accounts payable, billing, customer service and budgeting services provided by the Finance Department.

803.01 Interdepartmental Charges – Information Technology: \$105,975 - This account provides expenditures for information technology services provided by the Information Technology Department.

804.01 Interdepartmental Charges – Engineering: \$70,000 - This account provides expenditures for engineering services provided by the Public Works Department-Engineering Division.

825.01 Interdepartmental Charges – Insurance: \$330,790 - This account provides expenditures for risk management services and claims.

850.01 Interdepartmental Charges – Garage: \$7,540 - This account provides expenditures for fleet maintenance services provided by the Public Works Department-Garage Division.

931.01 Debt Service-Principal: \$1,245,000 - This account provides expenditures for principal on the 2016 Port Revenue Refunding Bonds.

932.01 Debt Service-Interest: \$990,260 - This account provides expenditures for interest on the 2016 Port Revenue Refunding Bonds.

910.511 Transfer to Port R & R Fund: \$522,000 – This account provides expenditures for the funding of the Port Repair and Replacement Fund pursuant to the terms of the City's bond covenants for the 2016 Port Revenue Refunding Bonds and the Berth IV lease agreement between the City and Ketchikan Dock Company.

975.00 Payments in Lieu of Taxes: \$521,200 – This account provides for payments in lieu of taxes in the amount of \$334,000 assessed against the Port by the City of Ketchikan and \$172,000 in taxes assessed against Berth IV by the City and Ketchikan Gateway Borough. Berth IV is privately owned and is subject to both City and Borough property taxes.

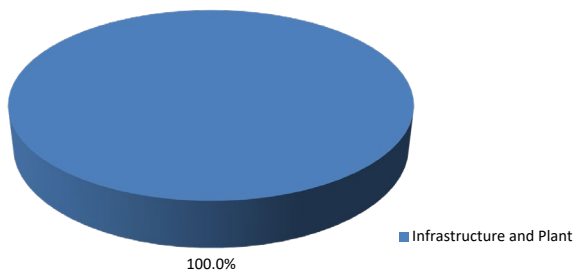
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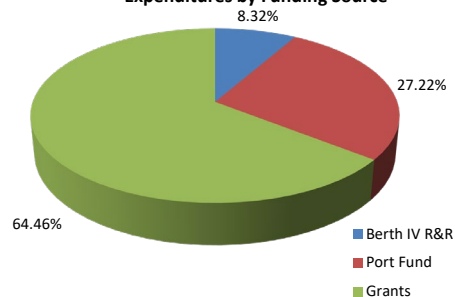
Major Capital Outlay	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
705-00 Buildings	-	-	-	-	152,000	152,000	NA
730.00 Infrastructure and Plant	19,572	6,631,187	6,631,187	251,190	3,735,987	(2,895,200)	-43.7%
Total Major Capital Outlay	19,572	6,631,187	6,631,187	251,190	3,887,987	(2,743,200)	-41.4%

Capital Improvement Projects		Funding Sources				
Project #	Project	CPV Funds	Port Fund	Grants	Berth IV R & R	Total
705-00 Buildings						
	New Maintenance Shop	-	25,000	-	-	25,000
	Berth I Guard Shack and Storage	-	115,000	-	-	115,000
	Harbormaster Building Office Doors	-	12,000	-	-	12,000
	Total Buildings	-	152,000	-	-	152,000
730.00 Infrastructure and Plant						
	Berth I & II Assessment & Above Corrosion Evaluation	-	50,000	-	-	50,000
	Promenade Stabilization and Improvements	-	523,813	2,506,187	-	3,030,000
	Berth I Mooring Dolphin Cable Replacement	-	20,000	-	-	20,000
	Berth IV Yokohama Replacement	-	-	-	220,000	220,000
	Safety Cameras	-	10,000	-	-	10,000
	Berth I & II Yokohama Replacement	-	252,500	-	-	252,500
	Berth IV Cathodic Protection	-	-	-	83,487	83,487
	Berth IV Capstan and Motor	-	-	-	20,000	20,000
	Electrical Upgrade of Casey Moran Harbor	-	50,000	-	-	50,000
	Total Infrastructure and Plant	-	906,313	2,506,187	323,487	3,735,987
Total Capital Budget		-	1,058,313	2,506,187	323,487	3,887,987

Expenditures by Type



Expenditures by Funding Source



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Risk Management

Risk management covers the insurance program developed to protect the City from the risk of incurring a substantial financial loss due to damage to its property and equipment and claims arising from third parties for damages to their property or personal injury. Risk management also includes a workers compensation insurance program to protect the City's employees in the event that they are injured while performing their duties.

The insurance programs are accounted for in the Self-Insurance Fund. Each department of the City is assessed an interdepartmental charge that is based on the same method used by the insurance company to develop the premiums charged to the City. Liability insurance is based on the department's personnel costs and property insurance is based on the facilities and equipment used by the department. The amounts paid by the departments for property and liability insurance are accounted for in Account No. 825.01, Interdepartmental Charges – Insurance.

The interdepartmental charge for workers compensation insurance is based on rates developed by the National Council on Compensation Insurance (NCCI), adjusted for the City's experience modifier and other discounts offered by the insurance company. The rates developed by the NCCI vary between worker classes. For example, the City pays \$5.32 per \$100 of compensation to insure its firefighters and \$0.40 per \$100 of compensation to insure its clerical workers. The amount paid by a department depends on the demographics of its work force and its total compensation. The amounts paid by the departments for workers compensation insurance are accounted for in Account No. 507.30, Workers Compensation.

RISK MANAGEMENT SUMMARY							
Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Contract/Purchased Services	1,949,229	2,247,990	2,343,990	2,302,160	2,653,340	405,350	18.0%
Total	1,949,229	2,247,990	2,343,990	2,302,160	2,653,340	405,350	18.0%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Interdepartmental Charges	1,949,229	2,247,990	2,343,990	2,302,160	2,653,340	405,350	18.0%
Total	1,949,229	2,247,990	2,343,990	2,302,160	2,653,340	405,350	18.0%

OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Property Insurance Premiums (Account No. 625.01) increased by \$282,600, or by 48.5%, due to a 16.4% increase in building values and a 10.18% increase in contents values for the fiscal year 2024 renewal; and projected 'like' increases for the upcoming fiscal year 2025 renewal period based on the trends in the market.
- Liability Insurance Premiums (Account No. 625.03) increased by \$93,170, or by 16.8%. Commercial general liability insurance premiums have been increasing due to poor claims experience in the municipal insurance markets.
- Wharfage and Marine Premiums (Account 625.05) increased by \$22,460, or by 18.2%. Wharfage and Marine liability insurance premiums have been increasing due to claims experience in the global international market.

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Risk Management

OPERATING BUDGET DETAIL

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Contract/Purchased Services							
625 .01 Property Insurance Premiums	557,325	582,850	696,780	696,780	865,450	282,600	48.5%
625 .02 Comm. Auto Insurance Premiums	72,991	76,930	76,930	75,800	78,460	1,530	2.0%
625 .03 Liability Insurance Premiums	423,171	553,610	525,110	523,900	646,780	93,170	16.8%
625 .04 Workers Compensation Premiums	522,428	585,870	585,870	574,310	591,460	5,590	1.0%
625 .05 Wharfage and Marine Premiums	105,309	123,730	134,300	130,080	146,190	22,460	18.2%
625 .50 Self-Insured Claims-Property	-	25,000	25,000	22,370	25,000	-	0.0%
625 .51 Self-Insured Claims-Auto	99	22,000	22,000	19,670	22,000	-	0.0%
625 .52 Self-Insured Claims-Liability	182,906	178,000	178,000	159,250	178,000	-	0.0%
640 .04 Management & Consulting Services	85,000	100,000	100,000	100,000	100,000	-	0.0%
Contract/Purchased Services	1,949,229	2,247,990	2,343,990	2,302,160	2,653,340	405,350	18.0%

NARRATIVE

625.01 Property Insurance Premiums: \$865,450 – This account provides expenditures for premiums paid for property, casualty and fire insurance for the City’s buildings and equipment.

625.02 Commercial Auto Insurance Premiums: \$78,460 – This account provides expenditures for premiums paid for auto insurance for the City’s fleet.

625.03 Liability Insurance Premiums: \$646,780 - This account provides expenditures for premiums paid for commercial general, public officials and law enforcement and other liability insurance.

625.04 Workers Compensation Insurance Premiums: \$591,460 - This account provides expenditures for premiums paid for workers compensation insurance for all City employees.

625.05 Wharfage and Marine Premiums: \$146,190 – This account provides expenditures for premiums paid for wharfingers and marine insurance.

625.50 Self-Insured Claims – Property: \$25,000 - This account provides expenditures for property claims not covered by insurance. Included are deductibles and self–insured claims.

625.51 Self-Insured Claims – Auto: \$22,000 - This account provides expenditures for auto claims not covered by insurance. Included are deductibles and self–insured claims.

625.52 Self-Insured Claims – Liability: \$178,000 - This account provides expenditures for liability claims not covered by insurance. Included are deductibles and self–insured claims.

640.04 Management and Consulting Services: \$100,000 – This account provides expenditures for risk management services provided by an insurance broker.

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Debt Service

Debt service for all tax-supported general obligation bond indebtedness is paid by the General Obligation Bond Debt Service Fund. It is from this fund that the City makes principal and interest payments on general obligation bonds and other types of loan obligations for which the City has pledged its full faith and credit. General obligation bonds issued to finance enterprise activities are accounted for in enterprise funds or special revenue funds. Revenue bonds are paid for exclusively by enterprise funds and would not be accounted for in the General Obligation Bond Debt Service Fund.

There are four revenue sources that fund the City’s General Obligation Bond Debt Service Fund. The first source is a transfer from the City’s General Fund. This transfer represents a transfer of resources of the General Fund, primarily property taxes, which have been designated by the City Council for the payment of general obligation debt. The second source is a transfer of sales tax from the Hospital Sales Tax Fund. The third source is derived from the economic recovery zone rebates from the federal government. The fourth source is a transfer of sales tax from the Public Works Sales Tax Fund.

DEBT SERVICE SUMMARY							
Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Debt Service	3,584,483	3,622,404	3,622,404	3,622,404	4,049,075	426,671	11.8%
Total Expenditures	3,584,483	3,622,404	3,622,404	3,622,404	4,049,075	426,671	11.8%

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Property Taxes	799,743	798,964	798,964	798,964	802,135	3,171	0.4%
Hospital Sales Tax	2,532,075	2,532,075	2,532,075	2,532,075	2,529,575	(2,500)	-0.1%
Public Works Sales Tax	252,665	291,365	291,365	291,365	717,365	426,000	146.2%
Total Funding	3,584,483	3,622,404	3,622,404	3,622,404	4,049,075	426,671	11.8%

OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

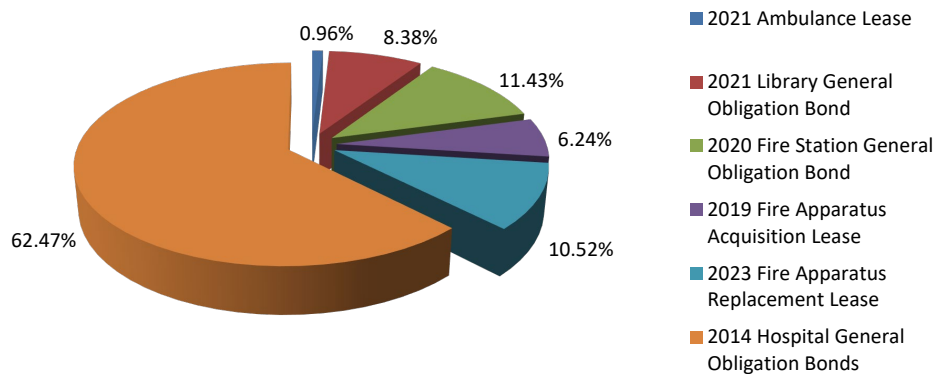
In 2023, overall Debt Service - Principal and Interest increased \$426,671 or 11.8%, due to a new financing lease with Bank of America. This lease is financing the purchase of one fire engine and one utility truck with plow. The increase in debt service is the first of a seven year financing lease.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Debt Service

OPERATING BUDGET DETAIL							
Operating Expenditures	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Debt Service							
931 .01 Debt Service-Principal	1,799,770	1,900,707	1,900,707	1,900,707	2,284,106	383,399	20.2%
932 .01 Debt Service-Interest	1,784,713	1,721,697	1,721,697	1,721,697	1,764,969	43,272	2.5%
Debt Service	3,584,483	3,622,404	3,622,404	3,622,404	4,049,075	426,671	11.8%
Total Expenditures	3,584,483	3,622,404	3,622,404	3,622,404	4,049,075	426,671	11.8%

Operating Expenditures	2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
		Adopted	Amended	Estimate		Incr(Decr)	%
Debt Instrument							
2020 Fire Station General Obligation Bond	458,250	458,500	458,500	458,500	463,000	4,500	1.0%
2021 Library General Obligation Bond	341,493	340,464	340,464	340,464	339,135	(1,329)	-0.4%
2014 Hospital General Obligation Bond	2,532,075	2,532,075	2,532,075	2,532,075	2,529,575	(2,500)	-0.1%
2019 Fire Apparatus Acquisition Lease	252,665	252,666	252,666	252,666	252,666	-	0.0%
2021 Ambulance Lease	-	38,699	38,699	38,699	38,699	-	0.0%
2023 Fire Apparatus Replacement Lease	-	-	-	-	426,000	426,000	NA
Total Debt	3,584,483	3,622,404	3,622,404	3,622,404	4,049,075	426,671	11.8%

2024 Expenditures by Bond Issue



NARRATIVE

931.01 Debt Service-Principal: \$2,284,106 – This account provides expenditures for principal payments required for tax-supported general obligation bonds.

932.01 Debt Service-Interest: \$1,764,969 – This account provides expenditures for interest payments required for tax-supported general obligation bonds.

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Transfers and Advances

Transfers are necessitated when revenues earned and accounted for in one fund are earmarked for expenditures that are accounted for in another fund. For example, the Ketchikan Municipal Code requires that the City's 1% Hospital Sales Tax be accounted for in the Hospital Sales Tax Fund. The 1% Hospital Sales Tax can be used for improvements to the Ketchikan Medical Center, debt service for bonds issued to finance improvements to the Ketchikan Medical Center or any other general government purpose designated by the City Council. Transfers are made from the Hospital Sales Tax Fund to a capital improvement fund, the General Obligation Bond Debt Service Fund or the General Fund. These are the funds where the actual expenditures occur.

Some transfers occur frequently and other transfers occur infrequently. Transfers to fund operating costs and debt service occur frequently and are generally consistent from year to year. Transfers to fund capital improvements occur infrequently and can vary from year to year depending on the nature of the capital improvements.

The major transfers of funds for operating costs are as follows:

- Hospital Sales Tax Fund to the General Fund for the operating costs of the General Fund.
- Public Works Sales Tax Fund to the General Fund for the operating costs of the Public Works Department.
- Transient Tax Fund to the General Fund for the operating costs of the Civic Center.

The major transfers of funds for debt service are as follows:

- Hospital Sales Tax Fund to the General Obligation Bond Debt Service Fund for debt issued to finance the construction of a new surgical suite and clinical space for the Ketchikan Medical Center in 2014.
- General Fund to the General Obligation Bond Debt Service Fund for debt issued to finance the construction of new fire station and library facilities.

The major transfer of funds for capital improvements is as follows:

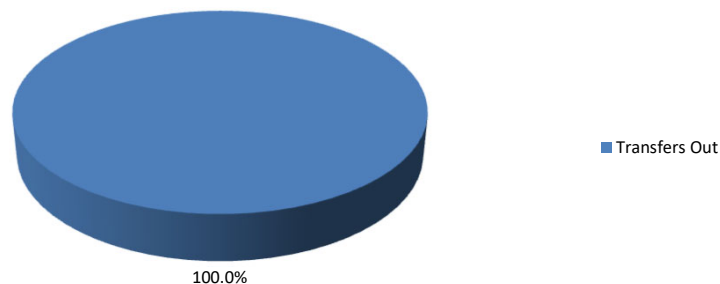
- CPV Fund to the CPV Capital Improvements and Port Enterprise Funds to finance capital improvements that are eligible for funding from the State's Commercial Passenger Vessel Excise Tax Program.

Advances are temporary or short-term loans from one fund to another fund. Advances are usually made to address temporary short-term cash flow issues or finance improvements or capital projects with short payback periods. It is the policy of the City to charge a market rate of interest on all advances. No advances were programmed for 2024.

TRANSFERS AND ADVANCES SUMMARY

Expenditures by Category	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Transfers Out	8,024,520	8,225,171	8,516,253	8,199,810	10,459,407	2,234,236	27.2%
Advances to Other Funds	-	-	-	-	-	-	NA
Total Expenditures	8,024,520	8,225,171	8,516,253	8,199,810	10,459,407	2,234,236	27.2%

2024 Expenditures by Type



CITY OF KETCHIKAN
2024 Operating and Capital Budget
Transfers and Advances

Funding Source	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
General Fund	855,565	866,464	866,464	861,834	885,015	18,551	2.1%
Hospital Sales Taxes	2,989,286	2,997,075	2,997,075	2,993,987	3,263,025	265,950	8.9%
Public Works Sales Taxes	2,308,487	2,358,865	2,358,865	2,354,235	2,881,035	522,170	22.1%
Shoreline Fund	6,374	6,374	6,374	6,374	6,374	-	0.0%
Bayview Cemetery O&M Fund	5,000	5,000	5,000	5,000	5,000	-	0.0%
Transient Tax Fund	404,744	826,684	826,684	691,589	858,333	31,649	3.8%
Marijuana Sales Tax Fund	200,000	200,000	200,000	144,000	-	(200,000)	-100.0%
CPV Special Revenue Fund	965,064	510,227	510,227	417,227	1,134,730	624,503	122.4%
Fire Department SEMT Fund	290,000	454,482	745,564	725,564	1,425,895	971,413	213.7%
Total Funding	8,024,520	8,225,171	8,516,253	8,199,810	10,459,407	2,234,236	27.2%

OPERATING BUDGET CHANGES FOR 2024

Changes between the adopted operating budget for 2023 and the proposed operating budget for 2024 that are greater than 5% and \$5,000 are discussed below.

- Transfers Out from the Hospital Sales Tax Fund increased by \$265,950, or by 8.9%, due to an increase in operations support and for the new mobile integrated health program.
- Transfers Out from the Public Works Sales Tax Fund increased by \$522,170, or by 22.1%, due to an increase in operations support and debt service for the Fire Department.
- Transfers Out from the CPV Fund increased by \$624,503, or by 122.4%, due to an increase in operations support for the Fire and Police Department.
- Transfers Out from SEMT Fund increased by \$971,413, or by 213.7%, due to increases in operations for the new mobile integrated health program and capital support for the Fire Department emergency medical services.

OPERATING BUDGET DETAIL

Operating Expenditures	2022	2023 Budget			2024	2023 Adopted/2024	
	Actual	Adopted	Amended	Estimate	Budget	Incr(Decr)	%
Transfers Out							
910. 101 Transfers Out from General Fund	855,565	866,464	866,464	861,834	885,015	18,551	2.1%
910. 110 Transfers Out from Hospital Sales Tax Fund	2,989,286	2,997,075	2,997,075	2,993,987	3,263,025	265,950	8.9%
910. 111 Transfers Out from Public Works Sales Tax Fund	2,308,487	2,358,865	2,358,865	2,354,235	2,881,035	522,170	22.1%
910. 112 Transfers Out from Shoreline Fund	6,374	6,374	6,374	6,374	6,374	-	0.0%
910. 210 Transfers Out from Transient Tax Fund	404,744	826,684	826,684	691,589	858,333	31,649	3.8%
910. 211 Transfers Out from Marijuana Sales Tax Fund	200,000	200,000	200,000	144,000	-	(200,000)	-100.0%
910. 250 Transfers Out from Bayview Cemetery O & M Fund	5,000	5,000	5,000	5,000	5,000	-	0.0%
910. 260 Transfers Out from CPV Special Revenue Fund	965,064	510,227	510,227	417,227	1,134,730	624,503	122.4%
910. 285 Transfers Out from Fire Department SEMT Fund	290,000	454,482	745,564	725,564	1,425,895	971,413	213.7%
Total Transfers Out	8,024,520	8,225,171	8,516,253	8,199,810	10,459,407	2,234,236	27.2%
Total Expenditures	8,024,520	8,225,171	8,516,253	8,199,810	10,459,407	2,234,236	27.2%

CITY OF KETCHIKAN
2024 Operating and Capital Budget
Transfers and Advances

Operating Expenditures		2022 Actual	2023 Budget			2024 Budget	2023 Adopted/2024	
			Adopted	Amended	Estimate		Incr(Decr)	%
Transfers Out and Advances - Detail								
910.101 Transfers Out From General Fund To:								
Fund	Purpose							
GO Bond Debt Service Fund	2020 Fire Station GO Bonds	458,250	458,500	458,500	458,500	463,000	4,500	1.0%
GO Bond Debt Service Fund	2012 Library GO Bonds	341,493	340,464	340,464	340,464	339,135	(1,329)	-0.4%
Community Grant Fund	Community Grant Program	55,822	67,500	67,500	62,870	82,880	15,380	22.8%
Transfers Out from General Fund		855,565	866,464	866,464	861,834	885,015	18,551	2.1%
910.110 Transfers Out From Hospital Sales Tax Fund To:								
General Fund	General Fund Support	420,000	420,000	420,000	420,000	441,000	21,000	5.0%
General Fund	Mobile Integrated Health Program	-	-	-	-	250,000	250,000	NA
Community Grant Fund	Community Grant Program	37,211	45,000	45,000	41,912	42,450	(2,550)	-5.7%
GO Bond Debt Service	2014 Hospital GO Bonds	2,532,075	2,532,075	2,532,075	2,532,075	2,529,575	(2,500)	-0.1%
Transfers Out from Hospital Sales Tax Fund		2,989,286	2,997,075	2,997,075	2,993,987	3,263,025	265,950	8.9%
910.111 Transfers Out From Public Works Sales Tax Fund To:								
General Fund	Public Works Department	2,000,000	2,000,000	2,000,000	2,000,000	2,100,000	100,000	5.0%
Community Grant Fund	Community Grant Program	55,822	67,500	67,500	62,870	63,670	(3,830)	-5.7%
GO Debt Service	2018 Fire Apparatus Lease	252,665	252,666	252,666	252,666	252,666	-	0.0%
GO Debt Service	2021 Ambulance lease	-	38,699	38,699	38,699	38,699	-	0.0%
GO Debt Service	2023 Fire Apparatus Lease	-	-	-	-	426,000	426,000	NA
Transfers Out from Public Works Sales Tax Fund		2,308,487	2,358,865	2,358,865	2,354,235	2,881,035	522,170	22.1%
910.112 Transfers Out From Shoreline Fund To:								
General Fund	Shoreline Building Lease	6,374	6,374	6,374	6,374	6,374	-	0.0%
Transfers Out from Shoreline Fund		6,374	6,374	6,374	6,374	6,374	-	0.0%
910.210 Transfers Out From Transient Tax Fund To:								
General Fund	Support Civic Center Operations	404,744	526,684	526,684	493,422	563,500	36,816	7.0%
Major Capital Improvements Fund	Civic Center Improvements	-	300,000	300,000	198,167	294,833	(5,167)	-1.7%
Transfers Out from Transient Tax Fund		404,744	826,684	826,684	691,589	858,333	31,649	3.8%
910.211 Transfers Out From Marijuana Sales Tax Fund To:								
General Fund	Support Police Operations	200,000	200,000	200,000	144,000	-	(200,000)	-100.0%
Transfers Out from Marijuana Sales Tax Fund		200,000	200,000	200,000	144,000	-	(200,000)	-100.0%
910.250 Transfers Out From Bayview Cemetery O & M Fund To:								
General Fund	Cemetery Operations	5,000	5,000	5,000	5,000	5,000	-	0.0%
Transfers Out from Bayview Cemetery O & M Fund		5,000	5,000	5,000	5,000	5,000	-	0.0%
910.260 Transfers Out From CPV Special Revenue Fund To:								
General Fund	City Manager Wages & Benefits	-	-	-	-	-	-	NA
General Fund	Support Fire Operations	111,327	367,428	367,428	367,428	382,222	14,794	4.0%
General Fund	Support Police Operations	42,799	42,799	42,799	42,799	162,508	119,709	279.7%
CPV Capital Improvement Fund	Tourism Improvements	803,438	100,000	100,000	7,000	500,000	400,000	400.0%
Community Facilities Dev. Fund	Museum Improvements	-	-	-	-	90,000	90,000	NA
Port Enterprise Fund	Port Improvements	7,500	-	-	-	-	-	NA
Transfers Out from CPV Fund		965,064	510,227	510,227	417,227	1,134,730	624,503	122.4%
910.285 Transfers Out From Fire Department SEMT Fund To:								
General Fund	Mobile Integrated Health	290,000	174,482	465,564	465,564	498,145	323,663	185.5%
Major Capital Improvements Fund	Fire Dept Capital Acquisitions	-	280,000	280,000	260,000	927,750	647,750	231.3%
Transfers Out from Fire Department SEMT Fund		290,000	454,482	745,564	725,564	1,425,895	971,413	213.7%
Total Expenditures		8,024,520	8,225,171	8,516,253	8,199,810	10,459,407	2,234,236	27.2%

NARRATIVE

910.101 Transfers Out from the General Fund: \$885,015 – This account provides expenditures for transfers from the General Fund from various funds of the City to fund debt service and the Community Grant Program.

910.110 Transfers Out from the Hospital Sales Tax Fund: \$3,263,025 – This account provides expenditures for transfers from the Hospital Sales Tax Fund to fund debt service, the Community Grant Program, the Mobile Integrated Health Program and \$441,000 of financial support for the General Fund.

910.111 Transfers Out from the Public Works Sales Tax Fund: \$2,881,035 – This account provides expenditures for transfers from the Public Works Sales Tax Fund for \$2,100,000 of financial support for the General Fund, the Community Grant Program and lease payments for the fire department lease financing agreement.

910.112 Transfers Out from the Shoreline Fund: \$6,374 – This account provides expenditures for transfers from the Shoreline Fund to the General Fund to cover a portion of the cost associated with operating and maintaining the former Shoreline Fire Station.

910.210 Transfers Out from the Transient Tax Fund: \$858,833 – This account provides expenditures for transfers from the Transient Tax Fund to the General Fund for the financial support of the operations of the Civic Center. The amount of the transfer is based on total operating costs less operating revenues.

910.250 Transfers Out from the Bayview Cemetery O & M Fund: \$5,000 – This account provides expenditures for transfers from the Bayview Cemetery O & M Fund to the General Fund for the financial support of the operations of Bayview Cemetery.

910.260 Transfers Out from the CPV Fund: \$1,134,730 – This account provides expenditures for transfers from the CPV Fund to various funds for the support of tourism related operations and capital improvements.

910.285 Transfers Out from the SEMT Fund: \$1,425,895 – This account provides expenditures for transfers from the Fire Department SEMT Fund to various funds for the support of Fire Department operations and capital improvements related to Emergency Medical Transport services.