


TRANSMITTAL MEMORANDUM

TO:	The Honorable Mayor & City Council	Initials:	
FROM:	Delilah A. Walsh, City Manager	File #:	MGR24-804
DATE:	December 19, 2024	Mtg. #:	12/19/24 LOTc
RE:	2025 General Government Operating & Capital Budget Update No. 15: Revised Resolution 24-2945 Reflecting Changes Throughout Budget Deliberations		

On November 25, 2024, the City Council opened Resolution 24-2945 to discuss the approval of the 2025 General Government Operating & Capital Budget. Through deliberations, the Council approved amendments to the original FY25 budget document. Those amendments are reflected in the attached report from Finance Director Michelle Johansen.

The motion detailed below accepts those amendments prior to final Council approval of Resolution 24-2945 and the FY25 General Government Operating & Capital Budget.

As this amendment properly reflects changes approved by Council, I concur with Ms. Johansen's recommendation.

Recommended Motion:

I move the City Council accept the amendments to Resolution 24-2945 as outlined in the Finance Director's report of December 18, 2024.

MEMORANDUM
CITY OF KETCHIKAN, ALASKA
Finance Department
Office of the Finance Director

Michelle L. Johansen, Finance Director
Meghan Traudt, Financial Analyst
Phone: (907) 228-5621
Facsimile: (907) 228-5617

TO: Delilah A. Walsh, City Manager/KPU General Manager

FROM: Michelle L. Johansen, Finance Director

DATE: December 18, 2024

**SUBJECT: 2025 General Government Operating and Capital Budget Update No. 15:
Revised Resolution No. 24-2945**

Resolution No. 24-2945 has been revised to reflect all amendments made by the City Council to the proposed 2025 General Government Operating and Capital Budget through December 16, 2024. A summary of General Government appropriations by fund is provided below:

<u>Fund</u>	<u>Expenditures</u>	<u>Appropriated Reserves</u>	<u>Total Appropriations</u>
General Fund	\$ 34,004,200	\$ 5,194,858	\$ 39,199,058
Hospital Sales Tax Fund	3,313,630	7,477,909	10,791,539
Public Works Sales Tax Fund	7,584,971	5,052,031	12,637,002
Transient Tax Fund	1,135,026	980,023	2,115,049
Marijuana Sales Tax	180,000	750	180,750
Solid Waste Services Fund	4,970,889	1,102,522	6,073,411
Small Boat Harbor Fund	2,160,724	782,060	2,942,784
Bayview Cemetery O & M Fund	5,000	48,243	53,243
Bayview Cemetery Development	12,000	64,389	76,389
Cemetery Endowment Fund	-	30,438	30,438
Shoreline Fund	6,374	68,861	75,235
Community Grant Fund	396,900	20,631	417,531
Economic and Parking Development Fund	-	316,184	316,184
CPV Fund	7,218,086	7,873,874	15,091,960
US Marshall Property Seizure Fund	-	90,293	90,293
Fire Department SEMT	894,004	1,901,903	2,795,907
Federal and State Grant Fund	944,286	-	944,286
Emergency Relief Fund	950,000	-	950,000
GO Bond Debt Service Fund	4,050,264	-	4,050,264
Major Capital Improvements Fund	909,768	238,103	1,147,871
Harbor Construction Fund	1,136,040	1,158,934	2,294,974
Community Facilities Development Fund	487,283	1,545,998	2,033,281
Hospital Construction Fund	1,241,755	-	1,241,755
CPV Capital Improvement Fund	6,034,000	2,529	6,036,529
Wastewater Services Fund	11,420,982	1,670,156	13,091,138
Ketchikan Port Fund	24,870,301	19,897,860	44,768,161
Port Repair & Replacement Fund	-	7,341,236	7,341,236
Self-Insurance Fund	2,838,235	782,955	3,621,190
TOTAL	\$ 116,764,718	\$ 63,642,740	\$ 180,407,458

Delilah A. Walsh
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A copy of the revised resolution has been attached for your review. Any amendments, including carry overs, interdepartmental allocations and any other action approved by the City Council after December 16, 2024 may result in further revisions to Resolution No. 24-2945.

As has been past practice, staff will prepare another revised resolution, if required, and present it to Mayor Sivertsen for review and signature.

CITY OF KETCHIKAN, ALASKA

RESOLUTION NO. 24-2945

**A RESOLUTION OF THE COUNCIL OF THE CITY OF KETCHIKAN,
ALASKA ADOPTING THE BUDGET FOR THE YEAR 2025 APPROPRIATING
FROM THE GENERAL GOVERNMENT FUNDS FOR THE FISCAL YEAR 2025;
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 2025, entitled CITY OF KETCHIKAN, ALASKA, 2025 GENERAL GOVERNMENT OPERATING AND CAPITAL BUDGET is hereby adopted.

Section 2: That the sum of \$39,098,058 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, 2025:

<u>Item of Appropriation</u>	
Mayor and Council	\$ 235,150
City Attorney	388,285
City Clerk	541,258
City Manager	1,459,269
Finance	2,725,188
Information Technology	2,486,523
Fire	6,153,841
Police	7,804,881
Library	1,739,844
Museum	1,487,470
Civic Center	796,026
Public Health	14,325
Public Works - Engineering	2,933,707
Public Works - Cemetery	130,130
Public Works - Streets	2,461,701
Public Works - Garage	929,179
Public Works - Building Maintenance	701,112
Transfers	915,311
Appropriated Reserves	5,194,858
	<u>\$ 39,098,058</u>

Section 3: That the sum of \$10,791,539 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, 2025:

<u>Item of Appropriation</u>	
Public Health	\$ 55,000
Transfers	3,258,630
Appropriated Reserves	7,477,909
Total	<u>\$ 10,791,539</u>

Section 4: That the sum of \$12,637,002 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, 2025:

Item of Appropriation	
Finance	\$ 20,000
Fire	303,042
Police	369,575
Museum	158,631
Public Works - Engineering	245,000
Public Works - Cemetery	1,250,000
Public Works - Streets	1,982,500
Public Works - Garage	125,000
Public Works - Building Maintenance	200,000
Transfers	2,931,223
Appropriated Reserves	5,052,031
Total	<u>\$ 12,637,002</u>

Section 5: That the sum of \$32,153,460 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, 2025:

Fund	Item of Appropriation		
Transient Sales Tax Fund	Transfers	\$ 1,135,026	
	Appropriated Reserves	<u>980,023</u>	\$ 2,115,049
Marijuana Sales Tax Fund	Mayor and Council	180,000	
	Transfers	-	
	Appropriated Reserves	<u>750</u>	180,750
Solid Waste Services Fund	Public Works - Solid Waste	4,970,889	
	Appropriated Reserves	<u>1,102,522</u>	6,073,411
Boat Harbor Fund	Port & Harbors	2,160,724	
	Appropriated Reserves	<u>782,060</u>	2,942,784
Cemetery O & M Fund	Transfers	5,000	
	Appropriated Reserves	<u>48,243</u>	53,243
Cemetery Development Fund	Public Works - Cemetery	12,000	
	Appropriated Reserves	<u>64,389</u>	76,389
Cemetery Endowment Fund	Appropriated Reserves	<u>30,438</u>	30,438
Shoreline Fund	Transfers	6,374	
	Appropriated Reserves	<u>68,861</u>	75,235
Community Grant Fund	Mayor and Council	396,900	
	Appropriated Reserves	<u>20,631</u>	417,531
Economic Parking & Development Fund	Appropriated Reserves	<u>316,184</u>	316,184
Commercial Passenger Vessel Excise Tax Fund	Tourism Management	625,990	
	Transfers	6,592,096	
	Appropriated Reserves	<u>7,873,874</u>	15,091,960
US Marshall Fund	Appropriated Reserves	<u>90,293</u>	90,293
Fire Department SEMT	Transfers	894,004	
	Appropriated Reserves	<u>1,901,903</u>	2,795,907
Federal and State Grant Fund	Fire	<u>944,286</u>	944,286
Emergency Relief Fund	Landslide	<u>950,000</u>	950,000
Total			<u>\$ 32,153,460</u>

Section 6: That the sum of \$4,050,264 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, 2025:

<u>Item of Appropriation</u>	
Debt Service	<u>\$ 4,050,264</u>

Section 7: That the sum of \$12,754,410 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, 2025:

<u>Fund</u>	<u>Item of Appropriation</u>		
Major Capital Improvement Fund	Fire	\$ 450,000	
	Civic Center	424,000	
	Tourism Management	10,768	
	Public Works - Streets	25,000	
	Appropriated Reserves	<u>238,103</u>	\$ 1,147,871
Harbor Construction Fund	Port & Harbors	1,136,040	
	Appropriated Reserves	<u>1,158,934</u>	2,294,974
Community Facilities Development Fund	Museum	487,283	
	Appropriated Reserves	<u>1,545,998</u>	2,033,281
Hospital Construction Fund	Public Health	1,241,755	
	Appropriated Reserves	<u>-</u>	1,241,755
CPV Capital Improvement Fund	Tourism Management	6,034,000	
	Appropriated Reserves	<u>2,529</u>	6,036,529
Total			<u>\$ 12,754,410</u>

Section 8: That the sum of \$65,200,535 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, 2025:

<u>Fund</u>	<u>Item of Appropriation</u>		
Wastewater Fund	Public Works - Wastewater	\$ 11,420,982	
	Appropriated Reserves	<u>1,670,156</u>	\$ 13,091,138
Ketchikan Port Fund	Port & Harbors	24,120,301	
	Advance to Other Funds	750,000	
	Appropriated Reserves	<u>19,897,860</u>	\$ 44,768,161
Port Repair & Replacement Fund	Port & Harbors	-	
	Appropriated Reserves	<u>7,341,236</u>	7,341,236
Total			<u>\$ 65,200,535</u>

Section 9: That the sum of \$3,621,190 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, 2025:

<u>Item of Appropriation</u>	
Risk Management	\$ 2,838,235
Appropriated Reserves	782,955
Total	<u>\$ 3,621,190</u>

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

PASSED AND APPROVED this 19th day of December, 2024.

Robert Sivertsen, Mayor

ATTEST:

Kim Stanker, City Clerk