



City and Borough of Wrangell
Budget Work Session of the Borough Assembly
AGENDA

Wednesday, April 27, 2022
5:30 PM

Location: Borough Assembly Chambers

1. CALL TO ORDER

2. ROLL CALL

3. PERSONS TO BE HEARD - *Section WMC 3.05.040 (C) states that: The chair may call to order any person who is breaching the peace or being disorderly by speaking without recognition, engaging in booing or catcalls, speaking vulgarities, name calling, personal attacks, or engaging in other conduct which is determined by the chair to be disruptive of the meeting. Any person so disrupting a meeting of the assembly may be removed and barred from further attendance at the meeting unless permission to return or remain is granted by a majority vote of the assembly.*

4. CONFLICT OF INTEREST

5. NEW BUSINESS

a. Special Revenue Funds

6. ADJOURNMENT

GENERAL FUND APPROPRIATIONS	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET	% OF TOTAL APPROPRIATIONS
001 Administration	\$ 521,073	\$ 370,926	\$ 527,866	\$ 480,549	\$ 463,793	8%
002 Clerk	\$ 237,491	\$ 179,268	\$ 213,692	\$ 220,574	\$ 227,433	4%
003 Finance	\$ 707,573	\$ 479,929	\$ 496,846	\$ 510,355	\$ 647,614	12%
012 Fire	\$ 300,692	\$ 158,334	\$ 385,105	\$ 340,242	\$ 351,851	6%
013 Police	\$ 878,473	\$ 630,537	\$ 1,050,802	\$ 1,065,394	\$ 1,159,796	21%
014 Corrections & Dispatch	\$ 346,132	\$ 270,941	\$ 439,205	\$ 445,970	\$ 422,746	8%
015 Public Safety Building	\$ 272,028	\$ 241,588	\$ 242,300	\$ 305,294	\$ 319,628	6%
021 Public Works	\$ 447,210	\$ 513,749	\$ 492,200	\$ 439,151	\$ 536,941	10%
022 PW Garage	\$ 267,585	\$ 198,835	\$ 122,233	\$ 206,940	\$ 255,303	5%
024 PW Streets	\$ 375,403	\$ 236,344	\$ 320,653	\$ 425,500	\$ 483,986	9%
026 Cemetery	\$ 1,499	\$ (335)	\$ 62,479	\$ 4,790	\$ 3,974	0%
029 Capital Facilities	\$ 311,637	\$ 247,645	\$ 80,891	\$ 104,990	\$ 248,264	4%
032 Economic Development/Planning	\$ 52,685	\$ 138,265	\$ 133,497	\$ 167,160	\$ 170,859	3%
033 Community Service Organizations	\$ 53,793	\$ 43,096	\$ 43,000	\$ 47,000	\$ 43,000	1%
034 Library	\$ 280,334	\$ 246,900	\$ 241,002	\$ 274,707	\$ 291,031	5%
Total Expenditures	\$ 5,053,607	\$ 3,956,021	\$ 4,851,772	\$ 5,038,617	\$ 5,626,219	100%

General Fund Transfers Out

Transfer to Nolan Center (8921)	\$ -	\$ (153,810)	\$ (117,000)	\$ (156,000)	\$ (177,149)
Transfer to Parks & Recreation (8924)	\$ (321,766)	\$ (788,758)	\$ (737,149)	\$ (596,236)	\$ (647,266)
Transfer to Capital Project Funds (8990) <A>	\$ (388,000)	\$ -	\$ -	\$ (209,223)	\$ (549,221)
11000 000 8990 Transfer to GF CIP	\$ -	\$ -	\$ -	\$ -	\$ (274,221)
11000 125 8990 Transfer to NC CIP	\$ -	\$ -	\$ -	\$ -	\$ (25,000)
11000 142 8990 Transfer to P&R CIP	\$ -	\$ -	\$ -	\$ -	\$ (250,000)
Transfer to ERF Fund for Mill Purchase (8953)	\$ -	\$ -	\$ (1,500,000)	\$ -	\$ -
Total Transfers Out	\$ (709,766)	\$ (942,568)	\$ (2,354,149)	\$ (961,459)	\$ (1,373,636)

Net Revenue Over (Under) Expenditures Before Capital Projects	\$ 452,562	\$ 819,851	\$ (495,958)	\$ 564,941	\$ 338,733
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Net Revenue Over (Under) Expenditures After Capital Projects	\$ 64,562	\$ 819,851	\$ (495,958)	\$ 355,718	\$ (210,488)
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Estimated Beginning Fund Balance	\$ 7,934,333	\$ 8,386,895	\$ 9,206,746	\$ 9,206,746	\$ 9,562,464
Estimated Ending Fund Balance	\$ 8,386,895	\$ 9,206,746	\$ 8,710,787	\$ 9,562,464	\$ 9,351,976

Tickmark Legend

<A> - A detail of capital projects is listed after the General Fund Operating Budgets. The amount in FY 2023 agrees to the sum of CIP

SPECIAL REVENUE FUNDS

PURPOSE STATEMENT:

Governmental Accounting Standards Board (GASB) Statement 54 outlines the use of a special revenue fund by the government to resolve any ambiguities between a special revenue fund and other funds. GASB Statement 54 states that government entities should use special revenue funds to account for certain revenues from specific sources whose use is restricted to specific activities other than serving debts or capital projects.

The City and Borough of Wrangell has established several special revenue funds over time. As the name implies, any revenues in a special revenue fund are restricted to their original purpose, and any purpose amended by the Assembly thereafter.

While subsidized by the General Fund, the Nolan Center and Parks and Recreation are deemed special revenue type funds as they each have dependency on investments that are restricted for their use only. The Nolan Center has the James & Elsie Nolan Trust and Parks & Recreation has principal invested in the Permanent Fund. Investment income is material for both funds and therefore they are not considered General Fund departments.

The following are the City and Borough of Wrangell's Special Revenue Funds:

Borough Organization Fund	911 Surcharge Revenue Fund
Permanent Fund	Nolan Center Fund
Sales Tax Fund	Parks & Recreation Fund
Secure Rural Schools	WPSD Local Contribution Fund
Transient Tax Fund	Marian Glenz Fund
Birdfest Fund	Economic Recovery Fund



SPECIAL REVENUE FUNDS

- **BOROUGH ORZANIZATION FUND** **FUND #11110**
 This fund will account for the one-time revenues received from the State of Alaska to transition into a borough and will also account for those expenditures that it takes to make that transition.

- **911 SURCHARGE FUND** **FUND #11130**
 This fund houses all revenue earned from 911 surcharge revenue received from wireline and wireless telephone providers for support of an enhanced 911 system. The funds are limited to improving 911 system support in the Borough.

- **PERMANENT FUND** **FUND #20000**
 The Permanent Fund was established after a vote of the citizens that directed the Borough to put aside five million dollars of the Economic Recovery Funds for the purpose of establishing a trust to assist in funding the General Fund. Since inception, the Permanent Fund has continued to reinvest the majority of its investment earnings. The Borough's long-term investment plan is to continue to build the Permanent Fund so sustainably higher investment income can be disbursed to the General Fund and capital projects.

- **NOLAN CENTER FUND** **FUND #21xxx**
 This fund accounts for the revenues and expenditures for running the Nolan Center and its three departments: the museum, the civic center, and the theater.

- **SALES TAX FUND** **FUND #22000**
 This fund accounts for sales tax revenue, which as of the third quarter of FY 2022 will be allocated eighty percent to the General Fund and twenty percent to the WPSD Local Contribution Fund.

- **PARKS & RECREATION FUND** **FUND #24xxx**
 This fund accounts for the operations and maintenance of Borough parks, the community swimming pool, and the recreation center. Funded by General Fund contributions, user fees, and interest income from a one-million-dollar endowment.

- **SECURE SCHOOLS FUND** **FUND #25xxx**
 This fund is established to provide for the receipt and subsequent use of National Forest Receipt monies for roads and education. In recent history, the SRS funds provided by the USDA-Forest Service have served as the majority or all of the Borough's local contribution to the Wrangell Public School District.

- **WRANGELL PUBLIC SCHOOL DISTRICT LOCAL CONTRIBUTION FUND** **FUND #26000**
 Developed in the third quarter of FY 2022, the Wrangell Public School District (WPSD) Local Contribution fund houses twenty percent of gross sales tax revenues. This fund is in conformity with ordinance 1023, which adopts a new methodology of allocating sales tax. The funds can be used as the Borough's local contribution to schools or to address school facility maintenance.

- **TRANSIENT TAX FUND** **FUND #28000**
This fund accounts for transient occupancy tax revenue, which is used to develop and implement a visitor industry program.
- **COMMERCIAL PASSENGER VESSEL (CPV) FUND** **FUND #28010**
This fund accounts for Borough funds received from the State of Alaska commercial passenger vessel (CPV) tax and to ensure that expenditures of funds from that tax are only expended for authorized purposes. Authorized purposes include those purposes which are linked to the impacts of the commercial passenger vessels and the passengers who are subject to the tax.
- **MARIEN GLENZ FUND** **FUND #28020**
In FY 2018, Marian Glenz donated \$50,000 as part of her estate to the City and Borough of Wrangell's Convention & Visitors Bureau. The donation is accounted for specifically in the Marian Glenz fund that is exclusively for the promotion of Wrangell.
- **BIRDFEST FUND** **FUND #28030**
The Birdfest Fund special revenue fund was created to record all USDA-Forest Service grant revenues and expenditures related to promoting and hosting the Stikine River Bird Festival.
- **ECONOMIC RECOVERY FUND** **FUND #53000**
This fund accounts for the direct payments made to the City by the U.S. Department of Agriculture for the purpose of economic assistance. Included in the budget is a comprehensive accounting of all revenues and all expenditures since inception.

BOROUGH ORGANIZATION FUND

Purpose Statement:

To maximize the resources received from the State of Alaska upon incorporation of the Borough in 2008 by developing and extracting resources from Municipal Entitlement Lands (MEL).



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 11110

SPECIAL REVENUE TYPE
BOROUGH ORGANIZATION FUND
SUMMARY OF REVENUES & EXPENDITURES

BOROUGH ORGANIZATION FUND REVENUES & TRANSFERS-IN		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
28010 000 4910	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -
BOROUGH ORGANIZATION FUND EXPENSES						
28010 000 7511	Surveying/Timber Cruise Expense	\$ -	\$ -	\$ -	\$ -	\$ 150,000
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ 150,000
TOTAL CHANGE IN NET POSITION		\$ -	\$ -	\$ -	\$ -	\$ (150,000)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 312,497	\$ 312,497	\$ 312,497	\$ 312,497	\$ 312,497
CHANGE IN NET POSITION		\$ -	\$ -	\$ -	\$ -	\$ (150,000)
ENDING RESERVE BALANCE (6/30/20XX)		\$ 312,497	\$ 312,497	\$ 312,497	\$ 312,497	\$ 162,497

JUSTIFICATION & EXPLANATION
BOROUGH ORGANIZATION FUND

GL ACCT DESCRIPTION

- 4910 **TRANSFER FROM GENERAL FUND** - RESOURCES ALLOCATED FROM THE GENERAL FUND TO THE BOROUGH ORGANIZATION FUND
- 7511 **SURVERYING/TIMBER CRUISE EXPENSE** - EXPENSES RELATED TO SURVEYING MUNICIPAL ENTITLEMENT LANDS AND EXECUTING TIMBER CRUISES THROUGH A CONTRACTOR

911 SURCHARGE FUND

Purpose Statement:

To save and reinvest 911 surcharge revenues received from wired and wireless telephone providers for the purpose of maintaining and improving the 911 operating system and server.



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #: 11130

SPECIAL REVENUE TYPE
911 SURCHARGE REVENUE
SUMMARY OF REVENUES & EXPENDITURES

911 SURCHARGE FUND REVENUES & TRANSFERS-IN		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
11130 000 4350	911 Surcharge Revenue	\$ -	\$ -	\$ -	\$ -	\$ 45,000
TOTAL REVENUES		\$ -	\$ -	\$ -	\$ -	\$ 45,000
911 SURCHARGE FUND EXPENDITURES						
11130 000 7503	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -
11130 000 7519	Professional Services Contr.	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CHANGE IN NET POSITION		\$ -	\$ -	\$ -	\$ -	\$ 45,000
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION		\$ -	\$ -	\$ -	\$ -	\$ 45,000
ENDING RESERVE BALANCE (6/30/20XX)		\$ -	\$ -	\$ -	\$ -	\$ 45,000

JUSTIFICATION & EXPLANATION
911 SURCHARGE REVENUE

GL ACCT DESCRIPTION

4350 **911 SURCHARGE REVENUE** - THE 911 SURCHARGE REVENUE REMITTED FROM WIRED AND WIRELESS TELEPHONE PROVIDERS TO THE BOROUGH FOR SUPPORTING AND MAINTAINING THE 911 SYSTEM

7503 **INFORMATION TECHNOLOGY**- 911 SYSTEM SOFTWARE AND HARDWARE EXPENSES

7519 **PROFESSIONAL SERVICES CONTRACTUAL** - CONTRACTUAL EXPENSES FOR SOFTWARE & HARDWARE IMPLEMENTATION

PERMANENT FUND

Mission Statement:

To responsibly maximize the rate of return on fund investments in order to sustainably draw from the fund to address deferred maintenance costs.



Permanent Fund Objectives:

Preservation of Purchasing Power After Spending: To achieve returns in excess of the rate of inflation plus spending over the investment horizon in order to preserve purchasing power of plan assets. Risk control is an important element in the investment of plan assets.

Long-Term Growth of Capital: To emphasize long-term growth of principal while avoiding excessive risk. Short-term volatility will be tolerated in as much as it is consistent with the volatility of a comparable market index.

CITY AND BOROUGH OF WRANGELL

2023 ANNUAL BUDGET

Fund 20000 (Permanent Fund Consolidated)

SPECIAL REVENUE TYPE

PERMANENT FUND

SUMMARY OF REVENUES & EXPENDITURES

PERMANENT FUND REVENUES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
20000 000 4371	Cold Storage Lease	\$ 32,880	\$ (33,735)	\$ 49,320	\$ 16,440	\$ 35,880
20000 000 4550	Investment Income	\$ 436,681	\$ 1,673,891	\$ 700,000	\$ 250,000	\$ 264,329
TOTAL REVENUES		\$ 469,561	\$ 1,640,156	\$ 749,320	\$ 266,440	\$ 300,209

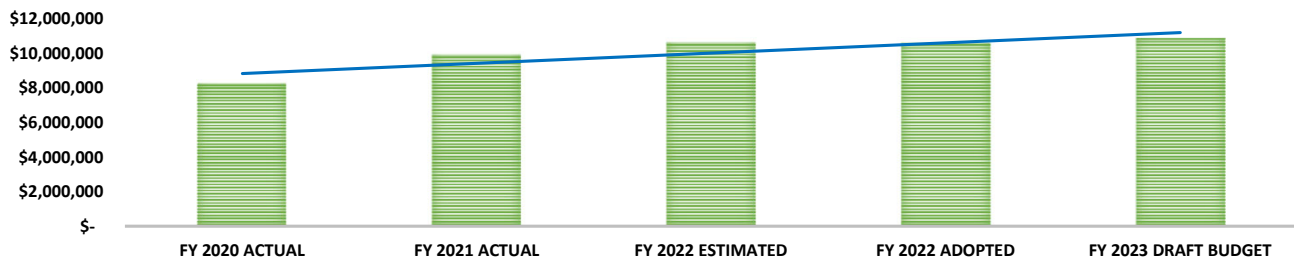
PERMANENT FUND EXPENDITURES & TRANSFERS-OUT

20000 000 7541	Investment Management Fees	\$ 13,255	\$ -	\$ 42,000	\$ -	\$ 45,000
20000 000 8910	Transfer To General Fund	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ -
20000 000 8924	Transfer To Parks & Recreation	\$ -	\$ -	\$ -	\$ 30,000	\$ -
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ 263,255	\$ -	\$ 42,000	\$ 280,000	\$ 45,000

BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 8,019,389	\$ 8,225,695	\$ 9,865,851	\$ 10,573,171	\$ 10,573,171
CHANGE IN NET POSITION	\$ 206,306	\$ 1,640,156	\$ 707,320	\$ (13,560)	\$ 255,209
ENDING RESERVE BALANCE (6/30/XXXX)	\$ 8,225,695	\$ 9,865,851	\$ 10,573,171	\$ 10,559,611	\$ 10,828,380

UNRESTRICTED PERMANENT FUND BALANCE	\$ 7,186,353	\$ 8,619,271	\$ 9,237,219	\$ 9,225,372	\$ 9,460,182
RESTRICTED FOR P&R	\$ 1,039,341	\$ 1,246,580	\$ 1,335,952	\$ 1,334,239	\$ 1,368,198
TOTAL FUND BALANCE	\$ 8,225,695	\$ 9,865,851	\$ 10,573,171	\$ 10,559,611	\$ 10,828,380

PERMANENT FUND BALANCE BY FISCAL YEAR



JUSTIFICATION & EXPLANATION

PERMANENT FUND

GL ACCT DESCRIPTION

4371 COLD STORAGE LEASE - PROCEEDS FROM THE COLD STORAGE FACILITY LEASE. THE COLD STORAGE FACILITY WAS PARTIALLY FUNDED BY THE PERMANENT FUND WHEN IT WAS INITIALLY BUILT. THE PROCEEDS FROM LEASING THE FACILITY ARE TO BE INVESTED BACK INTO THE PERMANENT FUND

4550 INVESTMENT INCOME - THE CHANGE IN FAIR MARKET VALUE IN THE PERMANENT FUND FROM 7/1/20XX TO 6/30/20XX

7541 INVESTMENT MANAGEMENT FEES - THE FEES CHARGED FROM ALASKA PERMANENT CAPITAL MANAGEMENT FOR MANAGING THE PERMANENT FUND. THE FEES ARE TIERED SO THAT THE FIRST \$5,000,000 IS CHARGED AT 0.50% AND THE EXCESS IN THE FUND IS CHARGED AT 0.30%.

8910 TRANSFER TO GENERAL FUND - INTERFUND TRANSFER FROM THE PERMANENT FUND TO THE GENERAL FUND

8924 TRANSFER TO PARKS & RECREATION - INTERFUND TRANSFER FROM THE PERMANENT FUND TO PARKS AND RECREATION

NOLAN CENTER FUND

Mission Statement:

The mission of the Wrangell Museum is to collect, interpret and preserve Wrangell's rich natural and cultural history through exhibits and other educational opportunities



Nolan Center Staff:

Cyni Crary, *Nolan Center Director*

Tyler Eagle, *Nolan Center Coordinator*

Objectives:

- Promote and host cultural activities through events, festivals, workshops, conferences, concerts, movies and other artistic endeavors.
- Strategic planning to increase revenue through grant opportunities, museum tours, gift shop sales and hosting community events.
- Training and development of staff, including updating policies and procedures and rate schedules.

CITY AND BOROUGH OF WRANGELL

2023 ANNUAL BUDGET

Fund 21XXX (Nolan Center Consolidated)

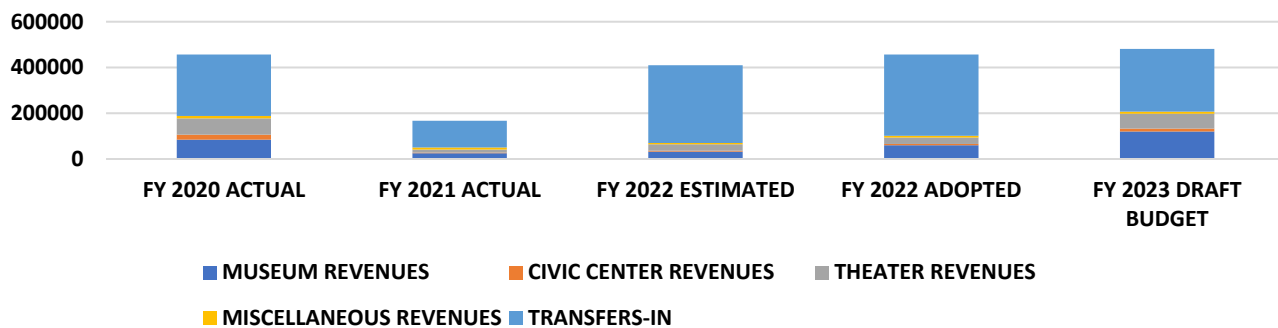
SPECIAL REVENUE TYPE

NOLAN CENTER

SUMMARY OF REVENUES & EXPENDITURES

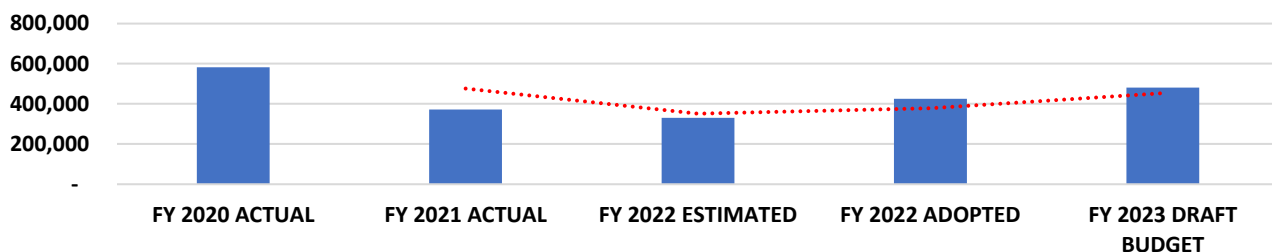
SUMMARY OF REVENUES BY TYPE					
CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
MUSEUM REVENUES	84,109	25,196	31,813	60,000	120,000
CIVIC CENTER REVENUES	21,709	2,947	4,253	5,500	13,000
THEATER REVENUES	71,666	13,263	27,966	28,000	65,000
MISCELLANEOUS REVENUES	10,463	8,712	5,996	7,996	8,550
TRANSFERS-IN	268,210	117,000	339,519	354,519	274,149
TOTAL REVENUE & TRANSFERS-IN	\$ 456,157	\$ 167,118	\$ 409,547	\$ 456,015	\$ 480,699

NOLAN CENTER REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE					
CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
GENERAL EXPENDITURES					
PERSONNEL	272,015	137,986	140,309	197,712	186,553
COMMODITIES	70,106	51,237	22,536	37,400	37,500
SERVICES	104,109	129,398	114,993	120,887	117,375
INTERGOVERNMENTAL	12,826	13,733	14,500	-	49,771
CAPITAL	32,523	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-
DEPARTMENT SPECIFIC EXPENDITURES					
MUSEUM EXPENDITURES	55,896	29,023	15,795	25,500	56,500
CIVIC CENTER EXPENDITURES	5,591	3,773	1,906	2,500	3,000
THEATER EXPENDITURES	28,440	6,486	20,151	41,000	30,000
TOTAL EXPENDITURES	581,507	371,635	330,191	424,999	480,699

NOLAN CENTER EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #21XXX (Nolan Center Consolidated)

SPECIAL REVENUE FUND TYPE
NOLAN CENTER
DETAIL OF EXPENDITURES

		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023 DRAFT
		ACTUAL	ACTUAL	ESTIMATED	ADOPTED	BUDGET
NOLAN CENTER REVENUES						
21000 125 4101	PERS On-behalf Revenue	\$ 5,241	\$ 5,996	\$ 5,996	\$ 5,996	\$ 6,000
21000 125 4910	Nolan Center Transfer from General Fund	\$ 153,810	\$ 117,000	\$ 242,519	\$ 242,519	\$ 177,149
21000 125 4912	Transfer from Investments (J&E Nolan Endowment)	\$ 100,000	\$ -	\$ 85,000	\$ 100,000	\$ 85,000
21000 125 4922	Nolan Center Transfer from Sales Tax Fund	\$ 14,400	\$ -	\$ -	\$ -	\$ -
21000 125 4928	Transfer from Transient Tax Fund	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000
21010 121 4690	Museum Donations	\$ 4,800	\$ 2,195	\$ -	\$ 2,000	\$ 2,000
21010 121 4701	Museum Admissions General	\$ 23,155	\$ 1,224	\$ 7,409	\$ -	\$ 5,000
21010 121 4702	Museum Admission Tours	\$ -	\$ -	\$ -	\$ -	\$ 35,000
21010 121 4703	Museum Sales of Merchandise & Concessions	\$ 60,954	\$ 23,972	\$ 24,403	\$ 60,000	\$ 80,000
21XXX 000 4550	Interest Income	\$ 422	\$ 521	\$ -	\$ -	\$ 550
21020 122 4705	Facility Rental	\$ 14,819	\$ 1,885	\$ 2,992	\$ 5,000	\$ 10,000
21020 122 4708	Event Revenue	\$ 6,890	\$ 1,062	\$ 1,261	\$ 500	\$ 3,000
21030 123 4701	Admissions/User Fees	\$ 33,510	\$ 3,860	\$ 12,702	\$ 28,000	\$ 30,000
21030 123 4703	Sales of Merchandise & Concessions	\$ 38,157	\$ 9,403	\$ 15,264	\$ -	\$ 35,000
TOTAL REVENUES		\$ 456,157	\$ 167,118	\$ 409,547	\$ 456,015	\$ 480,699

GENERAL OPERATING EXPENDITURES

21000 125 6001	Salaries & Wages	\$ 136,081	\$ 84,221	\$ 91,580	\$ 104,957	\$ 114,301
21000 125 6002	Temporary Wages	\$ 55,207	\$ 12,091	\$ 10,150	\$ 30,000	\$ 15,000
21000 125 6005	Overtime	\$ 674	\$ 259	\$ 585	\$ -	\$ -
21000 125 6XXX	Employer Costs	\$ 76,007	\$ 41,414	\$ 37,995	\$ 62,755	\$ 54,752
21000 125 7001	Materials & Supplies	\$ 5,039	\$ 2,164	\$ 1,718	\$ 1,300	\$ 1,000
21000 125 7002	Facility Repair & Maintenance	\$ 53,524	\$ 45,744	\$ 16,145	\$ 28,000	\$ 28,000
21000 125 7003	Custodial Supplies	\$ 2,768	\$ 462	\$ 147	\$ 2,000	\$ 2,500
21000 125 7004	Postage & Shipping	\$ 492	\$ 109	\$ 87	\$ 500	\$ 500
21000 125 7008	Non-capital Equipment	\$ 3,116	\$ -	\$ -	\$ 600	\$ 1,000
21000 125 7009	Equipment Repair & Maintenance	\$ 1,625	\$ 757	\$ 540	\$ 1,000	\$ 1,000
21000 125 7017	Fuel & Oil - Heating	\$ 3,543	\$ 2,001	\$ 3,899	\$ 4,000	\$ 3,500
21000 125 7501	Utilities	\$ 67,903	\$ 73,131	\$ 65,458	\$ 78,000	\$ 70,000
21000 125 7502	Phone/Internet	\$ 7,909	\$ 7,719	\$ 7,509	\$ 704	\$ 8,000
21000 125 7503	Information Technology	\$ 86	\$ 296	\$ -	\$ -	\$ 1,000
21000 125 7505	Travel & Training	\$ 4,046	\$ -	\$ -	\$ -	\$ 2,500
21000 125 7506	Publications & Advertising	\$ 8,879	\$ 2,585	\$ 2,334	\$ 2,400	\$ 2,500
21000 125 7507	Memberships and Dues	\$ 2,218	\$ 1,956	\$ 60	\$ 1,661	\$ 2,000
21000 125 7508	Insurance	\$ 15,121	\$ 34,881	\$ 20,522	\$ 17,292	\$ 22,575
21000 125 7509	Credit card processing & bank fees	\$ 1,992	\$ 563	\$ 743	\$ 920	\$ 1,000
21000 125 7515	Permits, Inspections & Compliance	\$ -	\$ 580	\$ 580	\$ 10,310	\$ 700
21000 125 7519	Professional Services Contractual	\$ -	\$ 7,687	\$ 17,786	\$ 9,600	\$ 9,600
21000 125 7629	Charges from Capital Facilities	\$ 12,826	\$ 13,733	\$ 14,500	\$ -	\$ 49,771
21000 125 7900	Capital Expenditures	\$ 32,523	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL OPERATING EXPENDITURES		\$ 491,579	\$ 332,353	\$ 292,338	\$ 355,999	\$ 391,199

MUSEUM OPERATING EXPENDITURES

21010 121 7050	Concessions & Merchandise for Resale	\$ 46,547	\$ 25,644	\$ 14,781	\$ 21,000	\$ 50,000
21010 121 7055	Museum Exhibits	\$ 8,096	\$ 3,229	\$ 1,013	\$ 3,000	\$ 5,000
21010 121 7577	Asset Preservation & Management	\$ 1,253	\$ 150	\$ -	\$ 1,500	\$ 1,500
TOTAL MUSEUM OPERATING EXPENDITURES		\$ 55,896	\$ 29,023	\$ 15,795	\$ 25,500	\$ 56,500

CIVIC CENTER OPERATING EXPENDITURES

21020 122 7052	Event Expenditures	\$ 5,591	\$ 3,773	\$ 1,906	\$ 2,500	\$ 3,000
TOTAL CIVIC CENTER OPERATING EXPENDITURES		\$ 5,591	\$ 3,773	\$ 1,906	\$ 2,500	\$ 3,000

THEATER OPERATING EXPENSES

21030 123 7050	Concessions & Merchandise for Resale	\$ 11,195	\$ 2,113	\$ 8,311	\$ 21,000	\$ 12,000
21030 123 7830	Film Expense	\$ 17,245	\$ 4,373	\$ 11,840	\$ 20,000	\$ 18,000
Total		\$ 28,440	\$ 6,486	\$ 20,151	\$ 41,000	\$ 30,000

TOTAL OPERATING EXPENDITURES

Total Operating Revenues	\$ 456,157	\$ 167,118	\$ 409,547	\$ 456,015	\$ 480,699
Total Operating Expenses	\$ 581,507	\$ 371,635	\$ 330,191	\$ 424,999	\$ 480,699
Change in Net Position	\$ (125,350)	\$ (204,518)	\$ 79,356	\$ 31,016	\$ 0

SPECIAL REVENUE FUND: NOLAN CENTER CIP FUND

Fund #21300

Project Description	GL Account	Account Description	FY 2023 DRAFT BUDGET
PROJECT: 21002 <i>NC Roof Repairs</i>	21300 125 4910 00 21002	Transfers from General Fund	\$ 25,000
	21300 125 9999 00 21002	Nolan Center Roof Repairs Expenses	\$ 25,000
	Resources available over resources used		\$ -

**JUSTIFICATION & EXPLANATION
NOLAN CENTER**

GL ACCT DESCRIPTION		
4101 PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
4910 NOLAN CENTER TRANSFER FROM GENERAL FUND - ALLOTMENT FOR THE NOLAN CENTER FROM THE GENERAL FUND		
4912 TRANSFER FROM INVESTMENTS (J&E NOLAN ENDOWMENT) - ALLOTMENT FOR NOLAN CENTER FROM ENDOWMENT		
4922 NOLAN CENTER TRANSFER FROM SALES TAX FUND - ALLOTMENT FOR NOLAN CENTER FROM SALES TAX FUND		
4928 TRANSFER FROM TRANSIENT TAX FUND - ALLOTMENT FOR NOLAN CENTER FROM TRANSIENT TAX FUND		
4690 MUSEUM DONATIONS - DONATIONS RECEIVED FOR MUSEUM OPERATIONS AND EVENTS		
4701 MUSEUM ADMISSIONS/USER FEES - REVENUE FROM MUSEUM ADMISSIONS & FACILITY USER FEES		
4703 MUSEUM SALES OF MERCHANDISE & CONCESSIONS - REVENUE FROM GIFT SHOP SALES		
4550 INTEREST INCOME - THE ALLOCATION OF INVESTMENT INCOME FROM THE BARNES TOTEM TRUST AND THE PORTION OF NOLAN CENTER CASH INVESTED IN THE CENTRAL TREASURY		
4705 FACILITY RENTAL - REVENUE GENERATED FROM THE RENTAL OF THE CIVIC CENTER (I.E. HOSTED BY EXTERNAL PARTY)		
4708 EVENT REVENUE - REVENUE FROM EVENTS HOSTED BY THE NOLAN CENTER, SUCH AS COMMUNITY MARKETS & CONCERTS		
6001 SALARIES & WAGES		
NOLAN CENTER DIRECTOR	\$	75,046
NOLAN CENTER ATTENDANT	\$	39,254
TOTAL	\$	114,301
6002 ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP.		
6XXX EMPLOYER COSTS		
FICA, SBS AND MEDICARE (7.58%)	\$	8,881
STATE OF ALASKA PERS (22%)	\$	25,146
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	20,725
TOTAL	\$	54,752
7001 MATERIALS AND SUPPLIES - OFFICE PRODUCTS SUCH AS COPY PAPER, PRINTER PAPER, PRINTER INK, AND OTHER MISC. ITEMS PURCHASED		
7002 FACILITY REPAIR & MAINTENANCE - LABOR & MATERIALS TO MAINTAIN THE BUILDING, FURNACE, LIGHTS, PIANT, WINDOWS, AND DOORS		
7003 CUSTODIAL SUPPLIES - JANITORIAL RELATED SUPPLIES SUCH AS DISINFECTING SOLUTIONS, TRASH BAGS, ANTIBACTERIAL SOAPS, FACIAL TISSUES, ETC.		
7004 POSTAGE & SHIPPING - INCLUDES COST OF POSTAGE FOR MUSEUM MAILINGS		
7008 NON-CAPITAL EQUIPMENT - SPEAKERS, MICROPHONES, AND OTHER ITEMS FOR EVENTS THAT ARE NOT CAPITALIZED BASED ON THE NATURE AND AMOUNT OF THE THE EXPENDITURE		
7009 EQUIPMENT REPAIR & MAINTENANCE - COST TO MAINTAIN COMPUTERS, COPIERS, AND OTHER MISC. OFFICE, THEATER, AND GIFT SHOP EQUIPMENT		
7017 FUEL & OIL-HEATING - HEATING OIL AND DIESEL FOR STANDBY GENERATOR		
7501 UTILITIES - WATER, GARBAGE, SEWER, AND ELECTRIC HEAT FOR NOLAN CENTER BUILDING		
7502 PHONE/INTERNET - THE TOTAL AMOUNT OF MONTHLY INTERNET AND PHONE BILLS, FAX LINE, AND DIRECTOR CELL PHONE REIMBURSEMENT		
7503 INFORMATION TECHNOLOGY - COSTS INCLUDE SERVER SUPPORT, PRINTER & SCANNER SUPPORT, AND OTHER MISC. TECHNOLOGY SUPPORT		
7505 TRAVEL & TRAINING - TRAINING AND TRAVEL FOR GRANT WRITING AND AN ANNUAL MUSEUM CONFERENCE		
7506 PUBLICATIONS & ADVERTISING - COST TO ADVERTISE & PROMOTE MUSEUM AND VARIOUS EVENTS AT NOLAN CENTER		
7507 MEMBERSHIPS & DUES - COSTS OF MEMBERSHIPS & DUES FOR PROGRAMS USED WITHIN MUSEUM AND VISITOR'S CENTER		
7508 INSURANCE - ALLOCATED INSURANCE POLICY EXPENDITURE FOR THE NOLAN CENTER FACILITY		
7509 CREDIT CARD PROCESSING & BANK FEES - AMOUNTS COLLECTED BY BANK FOR USING CREDIT CARDS		
7515 PERMITS, INSPECTIONS & COMPLIANCE - COSTS FOR PERMITS & INSPECTIONS TO KEEP FACILITY IN COMPLIANCE WITH HEALTH & SAFETY REGULATIONS		
7519 PROFESSIONAL SERVICES CONTRACTUAL - ANNUALIZED COST OF JANITORIAL SERVICE FOR THE NOLAN CENTER		
7629 CHARGES FROM CAPITAL FACILITIES - STAFF LABOR COSTS FOR CAPITAL FACILITIES		
7900 CAPITAL EXPENDITURES - OPERATIONAL UPGRADES TO INFRASTRUCTURE OR THE PURCHASE OF EQUIPMENT THAT IS CAPITALIZED BASED UPON THE NATURE AND THE AMOUNT OF THE PURCHASE		



FY2023 Proposed Capital Project

Project: Civic Center Roof Repairs			
Description:	Refasten roof screws and recoat roof panel finish		
Cost Estimate:	\$25,000	Sched. Complete: FY2023	Project Mgmt: A Al-Haddad
PROJECT DISCUSSION			
<p>The Nolan Center is approaching its eighteenth year since the building's inception.</p> <p>The roof panel has a Kynar 500 resin-based coating which has deteriorated in areas, showing signs of rusting, and requires proper recoating to preserve the integrity of the steel panel. The paint systems used on factory painted steel have a built-in color and gloss retention that is only achieved through the oven-baked process. The recommended paint type for touch-ups is an acrylic silicone paint, referred to as an Air Dried System (ADS), which is generally a 1-component coating. It's important to mention that air-dried paints will fade and chalk much faster than oven-baked; however, a new and improved 2-component coating is available through application by manufacturer approved contractors only.</p> <p>In addition to the roof recoating, the original metal fasteners are due for replacement as they too show signs of rusting and pulling away from the substrate and metal panel. If the fasteners are replaced, it is recommended that the next size up in diameter and/or length should be utilized to ensure adequate holding power as it is installed into the original hole. Longer fasteners are often used if there is adequate remaining substrate to grab on to the thread of the longer fastener. Wider fasteners are often utilized when there is not adequate substrate material to grab on to the thread of a longer fastener. In some situations, both longer and wider may be required. An all-stainless or bimetallic fasteners are the best choice for fastening when absolute corrosion resistance is desired for the entire fastener, both on the exterior and interior of the building.</p> <p>We are still developing final costs for the work needed to properly repair the roof, and over the next few weeks will be redefining the rough estimates presented below.</p>			

PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
Construction Cost	\$25,000	FY23 General Fund	\$25,000





SALES TAX FUND

Mission Statement:

The mission of the Sales Tax Fund is to financially support general governmental activities throughout the Borough as well as provide supplemental funding to the Wrangell Public School District for education and maintenance needs.



Objectives:

- Increase oversight of sales tax payers by establishing robust monitoring and reporting processes
- Execute annual sales tax audits to ensure the legitimacy of sales tax receipts received
- Enhance communications with citizens and streamline the quarterly filing process so that businesses may pay on line in a seamless manner.

CITY AND BOROUGH OF WRANGELL

SPECIAL REVENUE FUND TYPE

2023 ANNUAL BUDGET

SALES TAX FUND

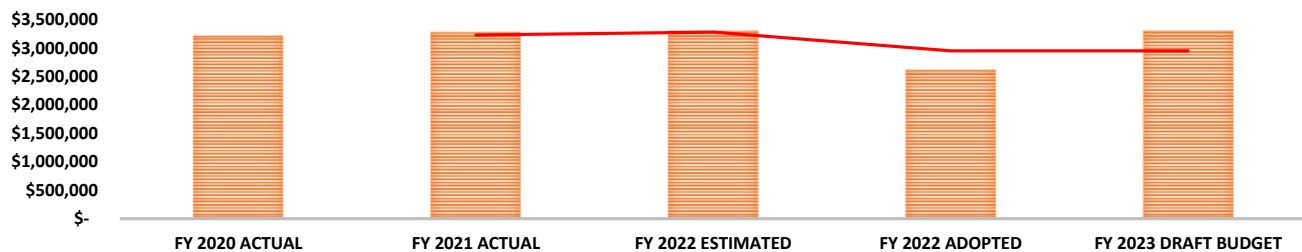
Fund #22XXX (Sales Tax Fund Consolidated)

DETAIL OF EXPENDITURES

SALES TAX FUND REVENUES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
22000 000 4020	Sales Tax Revenue	\$ 3,199,043	\$ 3,264,910	\$ 3,300,000	\$ 2,607,140	\$ 3,300,000
22000 000 4025	Penalties & Interest	\$ 366	\$ -	\$ 10,000	\$ -	\$ 10,000
TRANSFERS-OUT (ALLOCATIONS)						
22000 000 8910	Transfer to General Fund (80%)					\$ 2,648,000
22000 000 8921	Transfer to WPS Contribution Fund (20%)					\$ 662,000

Note: Sales Tax proceeds were formerly divided into sales tax subfunds for streets and health, sanitation and education. Upon adoption of Ordinance 1023, management will bring forth a resolution to dissolve these subfunds into the General Fund. As such, sales tax reserves are not presented below. The Sales Tax Special Revenue Fund shall maintain a fund balance of zero post allocation.

SALES TAX REVENUE BY FISCAL YEAR



JUSTIFICATION & EXPLANATION

SALES TAX FUND

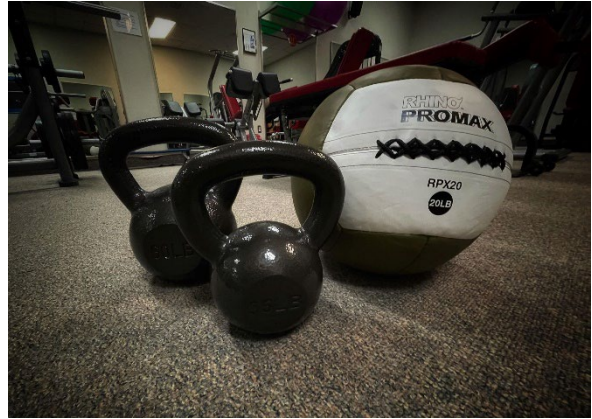
GL ACCT DESCRIPTION

- 4020 **SALES TAX REVENUE** - GROSS SALES TAX COLLECTED PURSUANT TO CHAPTER 5.08 OF THE WRANGELL MUNICIPAL CODE.
- 4025 **PENALTIES AND INTEREST** - P&I RECORDED PURSUANT TO SECTION 5.08.100 OF THE WRANGELL MUNICIPAL CODE
- 8910 **TRANSFER TO GENERAL FUND** - THE AMOUNT TRANSFERRED TO THE GENERAL FUND AS DICTATED BY SECTION 5.08.070 OF THE WRANGELL MUNICIPAL CODE
- 8910 **TRANSFER TO GENERAL FUND** - THE AMOUNT TRANSFERRED TO THE GENERAL FUND AS DICTATED BY SECTION 5.08.070 OF THE WRANGELL MUNICIPAL CODE
- 8921 **TRANSFER TO WPS** - THE AMOUNT TRANSFERRED TO THE WRANGELL PUBLIC SCHOOL DISTRICT AS REQUIRED BY SECTION 5.08.070 OF THE WRANGELL MUNICIPAL CODE

PARKS AND RECREATION

Mission Statement:

Wrangell Parks & Recreation's mission is to support active and healthy lifestyles by providing a variety of quality programs, activities, facilities, and parks.



Parks and Recreation Staff:

Kate Thomas, *Director*

Lucy Moline-Robinson, *Recreation Coordinator*

Lane Fitzjarrald, *Custodian – Light Maintenance*

Department Objectives:

- Preserve and maintain facilities through preventative maintenance and proper future planning.
- Provide a clean, safe swimming pool and aquatics environment with recreational swimming programs, public swimming, and scheduled events.
- Create community through a wide range of active and passive recreational programs for residents and visitors of all ages, interests, and abilities.
- Promote the development and sustainability of staff, programs, activities, facilities and parks through advocacy and financial support.

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET

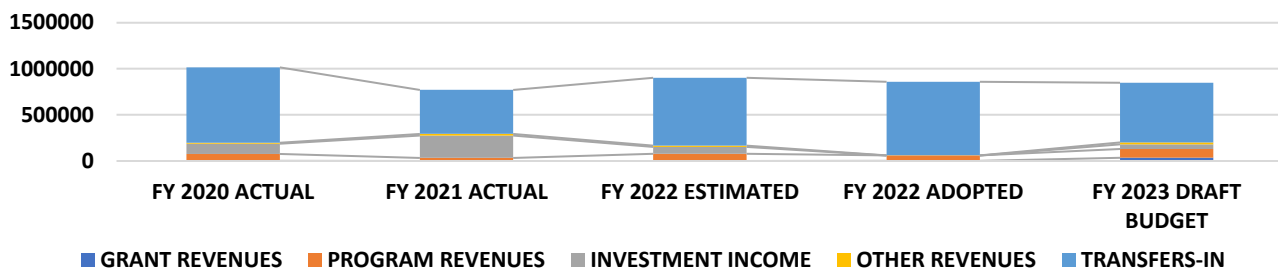
Fund 24XXX (Parks & Recreation Consolidated)

SPECIAL REVENUE TYPE
PARKS AND RECREATION

SUMMARY OF REVENUES & EXPENDITURES

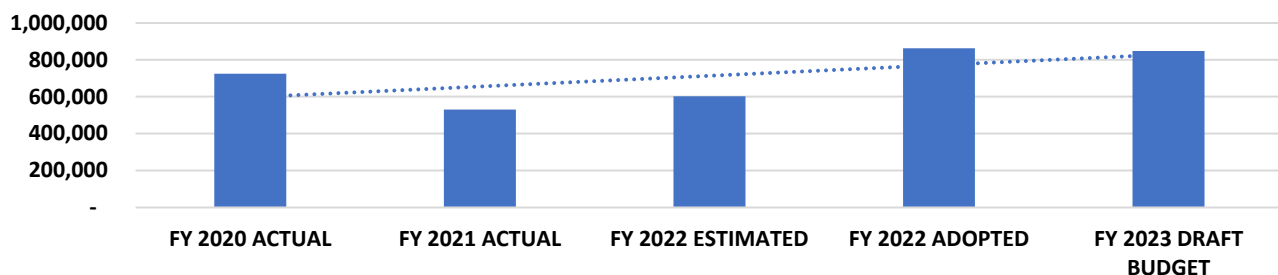
SUMMARY OF REVENUES BY TYPE					
CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
GRANT REVENUES	1,000	-	-	1,500	35,000
PROGRAM REVENUES	74,997	33,167	77,254	58,000	94,600
INVESTMENT INCOME	109,896	242,090	75,000	-	50,000
OTHER REVENUES	11,337	18,363	12,951	2,000	21,054
TRANSFERS-IN	817,758	477,177	737,149	797,149	647,266
TOTAL REVENUE & TRANSFERS-IN	\$ 1,014,988	\$ 770,797	\$ 902,354	\$ 858,649	\$ 847,920

PARKS & RECREATION REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE					
CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
GENERAL EXPENDITURES					
PERSONNEL	290,501	235,887	237,270	284,966	275,052
COMMODITIES	32,066	13,280	17,552	48,549	44,700
SERVICES	43,980	52,360	34,520	58,007	46,626
INTERGOVERNMENTAL	9,465	16,230	35,428	35,428	26,342
CAPITAL	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-
DEPARTMENT SPECIFIC EXPENDITURES					
POOL EXPENDITURES	262,756	157,080	192,658	289,539	304,000
PARKS CENTER EXPENDITURES	50,378	42,808	67,941	88,660	87,200
RECREATION EXPENDITURES	35,176	12,227	16,942	57,500	64,000
TOTAL EXPENDITURES	724,321	529,873	602,310	862,649	847,921

PARKS & RECREATION EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 24XXX (Consolidated P&R)

SPECIAL REVENUE FUND TYPE
PARKS & RECREATION
DETAIL OF REVENUES & EXPENDITURES

		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023 DRAFT
REVENUES & TRANSFERS-IN		ACTUAL	ACTUAL	ESTIMATED	ADOPTED	BUDGET
24000 140 4101	State Of AK Share Of PERS	\$ 10,093	\$ 10,504	\$ 10,504	\$ -	\$ 10,504
24000 000 4550	Interest Income	\$ 109,896	\$ 242,090	\$ 75,000	\$ -	\$ 50,000
24000 140 4690	Donations & Sponsorships	\$ 90	\$ 7,455	\$ 169	\$ -	\$ 6,800
24000 140 4703	Merchandise & Concessions	\$ 393	\$ 332	\$ 1,738	\$ 1,000	\$ 1,000
24000 140 4712	Fee Assistance Donations	\$ 761	\$ 300	\$ -	\$ -	\$ 750
24000 140 4716	Community Contractor Revenue	\$ -	\$ (228)	\$ 541	\$ 1,000	\$ 2,000
24000 140 4910	Transfer From General Fund	\$ 788,758	\$ 447,177	\$ 737,149	\$ 737,149	\$ 647,266
24000 140 4922	Transfer From Sales Tax Fund	\$ 29,000	\$ 30,000	\$ -	\$ 30,000	\$ -
24000 140 4920	Transfer from Permanent Fund	\$ -	\$ -	\$ -	\$ 30,000	\$ -
24010 141 4702	Pool Program Revenues	\$ 70,601	\$ 28,805	\$ 52,390	\$ 35,000	\$ 53,600
24010 141 4705	Pool Reservations	\$ 4,921	\$ 535	\$ 3,455	\$ 3,000	\$ 5,000
24020 142 4705	Parks Reservations	\$ -	\$ 211	\$ 2,738	\$ 2,000	\$ 1,500
24030 143 4702	Recreation Program Revenues	\$ (525)	\$ 2,076	\$ 16,236	\$ 15,000	\$ 28,500
24030 143 4705	Recreation Reservations	\$ -	\$ 1,540	\$ 2,435	\$ 3,000	\$ 6,000
24300 000 4590	State Grant Revenue	\$ 1,000	\$ -	\$ -	\$ -	\$ -
24300 000 4595	Miscellaneous Grants	\$ -	\$ -	\$ -	\$ 1,500	\$ 35,000
TOTAL REVENUES		\$ 1,014,988	\$ 770,797	\$ 902,354	\$ 858,649	\$ 847,920

GENERAL OPERATING EXPENDITURES

24000 140 6001	Salaries & Wages	\$ 166,024	\$ 138,253	\$ 153,101	\$ 166,500	\$ 172,476
24000 140 6005	Overtime	\$ 3,703	\$ 2,715	\$ 1,369	\$ -	\$ 6,000
24000 140 6100	Personnel Benefits	\$ 114,002	\$ 93,245	\$ 81,771	\$ 110,416	\$ 85,827
24000 140 xxxx	Community Contractor Expenses	\$ -	\$ -	\$ -	\$ -	\$ 1,400
24000 140 7001	Materials & Supplies	\$ 28,886	\$ 10,421	\$ 8,937	\$ 26,450	\$ 17,500
24000 140 7004	Postage & Shipping	\$ -	\$ -	\$ 7,382	\$ 3,000	\$ 15,500
24000 140 7010	Vehicle Maintenance	\$ 3,070	\$ 2,859	\$ 744	\$ 17,099	\$ 9,200
24000 140 7050	Concessions & Merchandise for Resale	\$ -	\$ -	\$ -	\$ 600	\$ 500
24000 140 7100	Uniform, Gear & Clothing	\$ 110	\$ -	\$ 489	\$ 1,400	\$ 2,000
24000 140 7502	Phone & Internet	\$ 6,915	\$ 7,487	\$ 7,703	\$ 11,112	\$ 11,100
24000 140 7503	Information Technology	\$ 6,567	\$ 4,665	\$ 6,463	\$ 4,750	\$ 6,980
24000 140 7508	Insurance	\$ 12,528	\$ 35,897	\$ 16,110	\$ 30,000	\$ 17,721
24000 140 7506	Publications & Advertising	\$ 2,890	\$ 971	\$ 779	\$ 2,500	\$ 2,000
24000 140 7507	Memberships & Dues	\$ -	\$ -	\$ 239	\$ 210	\$ 935
24000 140 7509	Bank & Credit Card Fees	\$ 1,836	\$ 1,423	\$ 2,000	\$ 3,900	\$ 3,000
24000 140 7505	Travel & Training	\$ 6,772	\$ 1,674	\$ 1,030	\$ 8,050	\$ 10,750
24000 140 7515	Permits, Inspections & Compliance	\$ 7,127	\$ 1,918	\$ 1,226	\$ 4,220	\$ 3,490
24000 140 7519	Professional Services	\$ 6,117	\$ -	\$ -	\$ 1,315	\$ -
24000 140 7621	Charges From Public Works	\$ 145	\$ -	\$ 4,000	\$ 4,000	\$ -
24000 140 7622	Charges From Garage	\$ 3,331	\$ 5,331	\$ 5,000	\$ 5,000	\$ 8,244
24000 140 7629	Charges From Capital Facilities	\$ 5,989	\$ 10,899	\$ 26,428	\$ 26,428	\$ 18,099
TOTAL GENERAL OPERATING		\$ 376,012	\$ 317,757	\$ 324,770	\$ 426,950	\$ 392,721

SWIMMING POOL OPERATING EXPENDITURES

24010 141 6002	Temporary Wages	\$ 64,424	\$ 56,915	\$ 61,116	\$ 82,539	\$ 85,000
24010 141 7002	Facility Repair & Maintenance	\$ 15,112	\$ 8,610	\$ 19,088	\$ 33,000	\$ 26,000
24010 141 7008	Non-capital Equipment	\$ 20,270	\$ 1,638	\$ 8,554	\$ 26,500	\$ 15,000
24010 141 7009	Equipment Repair & Maintenance	\$ 735	\$ 240	\$ 567	\$ 12,000	\$ 10,000
24010 141 7021	Water Treatment Chemicals	\$ 14,014	\$ 18,245	\$ 10,691	\$ 12,500	\$ 25,000
24010 141 7501	Pool Utilities	\$ 148,201	\$ 71,433	\$ 92,642	\$ 123,000	\$ 133,000
24010 141 7900	Pool Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 10,000

TOTAL SWIMMING POOL OPERATING	\$ 262,756	\$ 157,080	\$ 192,658	\$ 289,539	\$ 304,000
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PARKS OPERATING EXPENDITURES

24020 142 6002	Temporary Wages	\$ 32,105	\$ 25,095	\$ 36,000	\$ 36,710	\$ 36,000
24020 142 7002	Facility Maintenance	\$ 2,743	\$ 3,041	\$ 26,217	\$ 33,000	\$ 25,200
24020 142 7008	Non-capital Equipment	\$ 4,322	\$ 1,301	\$ -	\$ 4,950	\$ -
24020 142 7009	Equipment Repair & Maintenance	\$ 190	\$ 70	\$ 129	\$ 2,000	\$ 2,000
24020 142 7501	Utilities	\$ 11,017	\$ 13,302	\$ 5,595	\$ 12,000	\$ 14,000
24020 142 7900	Parks Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 10,000
TOTAL PARKS OPERATING		\$ 50,378	\$ 42,808	\$ 67,941	\$ 88,660	\$ 87,200

COMMUNITY CENTER OPERATING EXPENDITURES

24030 143 6002	Temporary Wages	\$ 18,010	\$ 1,429	\$ 1,638	\$ 30,000	\$ 30,000
24030 143 7002	Facility Repair & Maintenance	\$ 7,074	\$ 2,899	\$ 6,417	\$ 16,500	\$ 19,000
24030 143 7008	Non-capital Equipment	\$ 1,908	\$ 38	\$ 815	\$ 1,000	\$ 1,500
24030 143 7009	Equipment Repair & Maintenance	\$ 198	\$ -	\$ -	\$ -	\$ 1,500
24030 143 7501	Utilities	\$ 7,987	\$ 7,861	\$ 8,072	\$ 10,000	\$ 12,000
24030 143 7900	Recreation Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COMMUNITY CENTER		\$ 35,176	\$ 12,227	\$ 16,942	\$ 57,500	\$ 64,000

TOTAL OPERATING EXPENDITURES	\$ 724,321	\$ 528,443	\$ 602,310	\$ 862,649	\$ 847,921
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TOTAL REVENUES & TRANSFERS-IN	\$ 1,014,988	\$ 770,797	\$ 902,354	\$ 858,649	\$ 847,920
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TOTAL EXPENDITURES	\$ 724,321	\$ 528,443	\$ 602,310	\$ 862,649	\$ 847,921
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P&R SURPLUS (DEFICIT)	\$ 290,667	\$ 242,353	\$ 300,044	\$ (4,000)	\$ (0)
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SPECIAL REVENUE FUND: PARKS & RECREATION CIP FUND**Fund #24300**

Project Description	GL Account	Account Description	FY 2023 DRAFT BUDGET
PROJECT: 24006 <i>Swimming Pool Siding & Birck Column Façade Replacement</i>	24300 000 4910 50 24006	Transfer from General Fund	\$ 175,000
	24300 141 9999 50 24006	Pool Siding Replacement Expenditures	\$ 175,000
	Resources available over resources used		\$ -
PROJECT: 24005 <i>Skeet Range Improvements (ADF&G)</i>	24300 000 9999 23 24005	ADF&G Grant Revenue Skeet Range Improvements	\$ 150,000
	24300 142 9999 23 24005	ADF&G Grant Expenditures	\$ 150,000
	Resources available over resources used		\$ -
PROJECT: 24007 <i>City Park Pavillion Fire Place Repair</i>	24300 000 4910 00 24007	Transfer from General Fund	\$ 75,000
	24300 142 9999 00 24007	Pool Siding Replacement Expenditures	\$ 75,000
	Resources available over resources used		
SUMMARY	TOTAL TRANSFERS FROM GF FOR CIP		\$ 250,000
	TOTAL BUDGETED CIP EXPENDITURES		\$ 400,000

JUSTIFICATION & EXPLANATION*PARKS & RECREATION FUND***GL ACCT DESCRIPTION**

140 4101 **PERS ON-BEHALF REVENUE** - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER
 000 4550 **INTEREST INCOME** - INTEREST FROM CENTRAL TREASURY GAINS AND INVESTMENT INCOME FROM P&R
 140 4690 **DONATIONS & SPONSORSHIPS** - REVENUE FROM DONATIONS & SPONSORSHIPS
 140 4703 **MERCHANDISE & CONCESSIONS** - REVENUE FROM SALES OF MERCHANDISE

140 4712 **FEE ASSISTANCE DONATIONS** - DONATIONS TO COVER MEMBER ADMISSION FEES TO PROGRAMS

140 4716 **COMMUNITY CONTRACTOR REVENUE** - REVENUE SHARED FROM CONTRACTORS

140 4910 **TRANSFER FROM GENERAL FUND** - ANNUAL ALLOTMENT TRANSFERRED TO P&R FROM GENERAL FUND

140 4922 **TRANSFER FROM SALES TAX FUND** - ANNUAL ALLOTMENT TRANSFERRED TO P&R FROM SALES TAX FUND

140 4920 **TRANSFER FROM PERMANENT FUND** - ANNUAL ALLOTMENT TRANSFERRED TO P&R FROM PERMANENT FUND

141 4702 **POOL PROGRAM REVENUES** - REVENUE FROM SWIM LESSONS, LAP SWIM, WATER AEROBICS, AND OTHER MISC. POOL PROGRAMS

141 4705 **POOL RESERVATIONS** - REVENUE FROM RENTAL OF POOL FACILITY

142 4705 **PARKS RESERVATIONS** - REVENUE FROM RENTAL OF RV PARKS

143 4702 **RECREATION PROGRAM REVENUES** - REVENUES FROM PICKLEBALL, TOT GYM, JIU JITSU, VOLLEYBALL, ARCHERY, AND OTHER MISC. RECREATIONAL PROGRAMS

143 4705 **RECREATIONAL RESERVATIONS** - REVENUES FROM PARK & FACILITY RESERVATIONS SUCH AS CITY PARK & SHOEMAKER SHELTERS, COVERED PLAYGROUND, WRANGELL COMMUNITY CENTER FACILITY

000 4590 **STATE GRANT REVENUE** - GRANT REVENUES RECEIVED FROM THE STATE OF ALASKA

000 4595 **MISCELLANEOUS GRANTS** - REVENUE FROM MISC. GRANTS

000 4599 **FEDERAL GRANT REVENUE** - GRANT REVENUES RECEIVED FROM THE FEDERAL GOVERNMENT OR THAT

000 4600 00 24001 **NRA GRANT SKEET RANGE IMPROVEMENT** - GRANT FUNDS RECEIVED FROM THE NATIONAL RIFLE

140 6001 **SALARIES & WAGES**

		TOTAL		
	PARKS AND RECREATION DIRECTOR SALARY		\$	76,544
	RECREATION COORDINATOR SALARY		\$	48,422
	PARKS AND RECREATION MAINTENANCE SPECIALIST SALARY		\$	47,509
	TOTAL		\$	172,476
140 6005	OVERTIME			
	RECREATION COORDINATOR OT		\$	3,000
	PARKS AND RECREATION MAINTENANCE SPECIALIST OT		\$	3,000
	TOTAL		\$	6,000
140 6100	PERSONNEL BENEFITS			
	FICA, SBS AND MEDICARE (7.58%)		\$	13,528
	STATE OF ALASKA PERS (22%)		\$	39,265
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$	33,033
	TOTAL		\$	85,827

140 XXXX **COMMUNITY CONTRACTOR EXPENSES** - ANNUAL ALLOTMENT FOR HIRE OF COMMUNITY CONTRACTORS

140 7004 **POSTAGE & SHIPPING** - INCLUDES COST OF POSTAGE FOR P&R MAILINGS

140 7010 **VEHICLE MAINTENANCE** - COST OF P&R VEHICLE GENERAL MAINTENANCE

140 7050 **CONCESSIONS & MERCHANDISE FOR RESALE** - COST OF CONCESSION & MERCHANDISE PURCHASE WITH

140 7100 **UNIFORM, GEAR & CLOTHING** - PPE SUCH AS EYE PROTECTION, RAIN GEAR, & EAR PROTECTION, POOL

140 7502 **PHONE/INTERNET** - ANNUAL ALLOTMENT FOR PHONE LANDLINE AND INTERNET SERVICE

140 7503 **INFORMATION TECHNOLOGY** - ANNUAL ALLOTMENT FOR MICROSOFT OFFICE SUBSCRIPTION &

140 7508 **INSURANCE** - PROPERTY & VEHICLE INSURANCE

140 7506 **PUBLICATIONS & ADVERTISING** - COST OF PUBLISHING NEWSPAPER ADS & AIRING RADIO ADS

140 7507 **DUES & SUBSCRIPTIONS** - ANNUAL ALLOTMENT FOR PROGRAM DUES AND SUBSCRIPTIONS

140 7509 **BANK & CREDIT CARD FEES** - BANK FEES FOR USING CREDIT CARDS

140 7505 **TRAVEL & TRAINING** - LIFEGUARD TRAINING

140 7515 **PERMITS, INSPECTIONS & COMPLIANCE** - ALLOTMENT FOR OPERATION PERMITS, HEALTH & SAFETY

140 7519 **PROFESSIONAL SERVICES** - ANNUAL ALLOTMENT FOR LEGAL SERVICES

140 7621 **CHARGES FROM PUBLIC WORKS** - COSTS INCURRED BY P&R FOR PUBLIC WORKS LABOR

140 7622 **CHARGES FROM GARAGE** - COSTS INCURRED BY P&R FOR GARAGE LABOR

140 7629 **CHARGES FROM CAPITAL FACILITIES** - STAFF LABOR COSTS FOR CAPITAL FACILITIES

141 7001 **MATERIALS & SUPPLIES** - OFFICE SUPPLIES FOR POOL OFFICE, CLEANING SUPPLIES FOR LOCKER ROOMS,

141 7002 **FACILITY REPAIR & MAINTENANCE** - COSTS FOR MAINTENANCE TO BUILDING HEATERS, LOCKER ROOM

141 7008 **NON-CAPITAL EQUIPMENT** - EXERCISE EQUIPMENT, WEIGHTS, AND CHLORINATION SYSTEM

141 7009 **EQUIPMENT REPAIR & MAINTENANCE** - POOL FILTER REPAIR & MAINTENANCE, WEIGHT ROOM & EXERCISE EQUIPMENT MAINTENANCE, AND OTHER MISC. EQUIPMENT MAINTENANCE

141 7021 **WATER TREATMENT CHEMICALS** - ANNUAL ALLOTMENT FOR WATER TREATMENT FOR POOL FACILITY

141 7501 **POOL UTILITIES** - WATER, SEWER, GARBAGE, AND ELECTRIC FOR POOL FACILITY

141 7900 **POOL CAPITAL EXPENDITURES** - EQUIPMENT OVER \$5,000 IN VALUE THAT IS CAPITAL IN NATURE AND DEPRECIATED OVER AN ESTIMATED USEFUL LIFE

142 7001 **MATERIALS & SUPPLIES** - COSTS FOR MATERIALS & SUPPLIES NEEDED IN ORDER TO MAINTAIN AND REPAIR

142 7002 **FACILITY MAINTENANCE** - COSTS FOR REPAIR & MAINTENANCE TO PARK FACILITIES INCLUDING LAWN

142 7008 **NON-CAPITAL EQUIPMENT** - MISCELLANEOUS EQUIPMENT BELOW \$5,000 USED TO PERFORM PARK MAINTENANCE

142 7009 **EQUIPMENT REPAIR & MAINTENANCE** - COSTS FOR PARK EQUIPMENT REPAIRS, CLEANING, AND

142 7501 **UTILITIES** - WATER, SEWER, AND ELECTRIC INTERDEPARTMENTAL BILLING

142 7900 **PARKS CAPITAL EXPENDITURES** - COMMERCIAL LAWN MOWER AND WOOD CHIPPER

143 7001 **MATERIALS & SUPPLIES** - COSTS FOR MATERIALS & SUPPLIES REQUIRED TO OPERATE COMMUNITY CENTER

143 7002 **FACILITY MAINTENANCE** - COSTS FOR REPAIR & MAINTENANCE TO COMMUNITY CENTER FACILITY

143 7008 **NON-CAPITAL EQUIPMENT** - PICKLEBALL AND YOUTH SPORTS EQUIPMENT

143 7009 **EQUIPMENT REPAIR & MAINTENANCE** - COSTS FOR COMMUNITY CENTER EQUIPMENT REPAIRS,

143 7501 **UTILITIES** - WATER, SEWER, GARBAGE, ELECTRIC

143 7900 **RECREATION CAPITAL EXPENDITURES** - EQUIPMENT OVER \$5,000 IN VALUE THAT IS CAPITAL IN NATURE

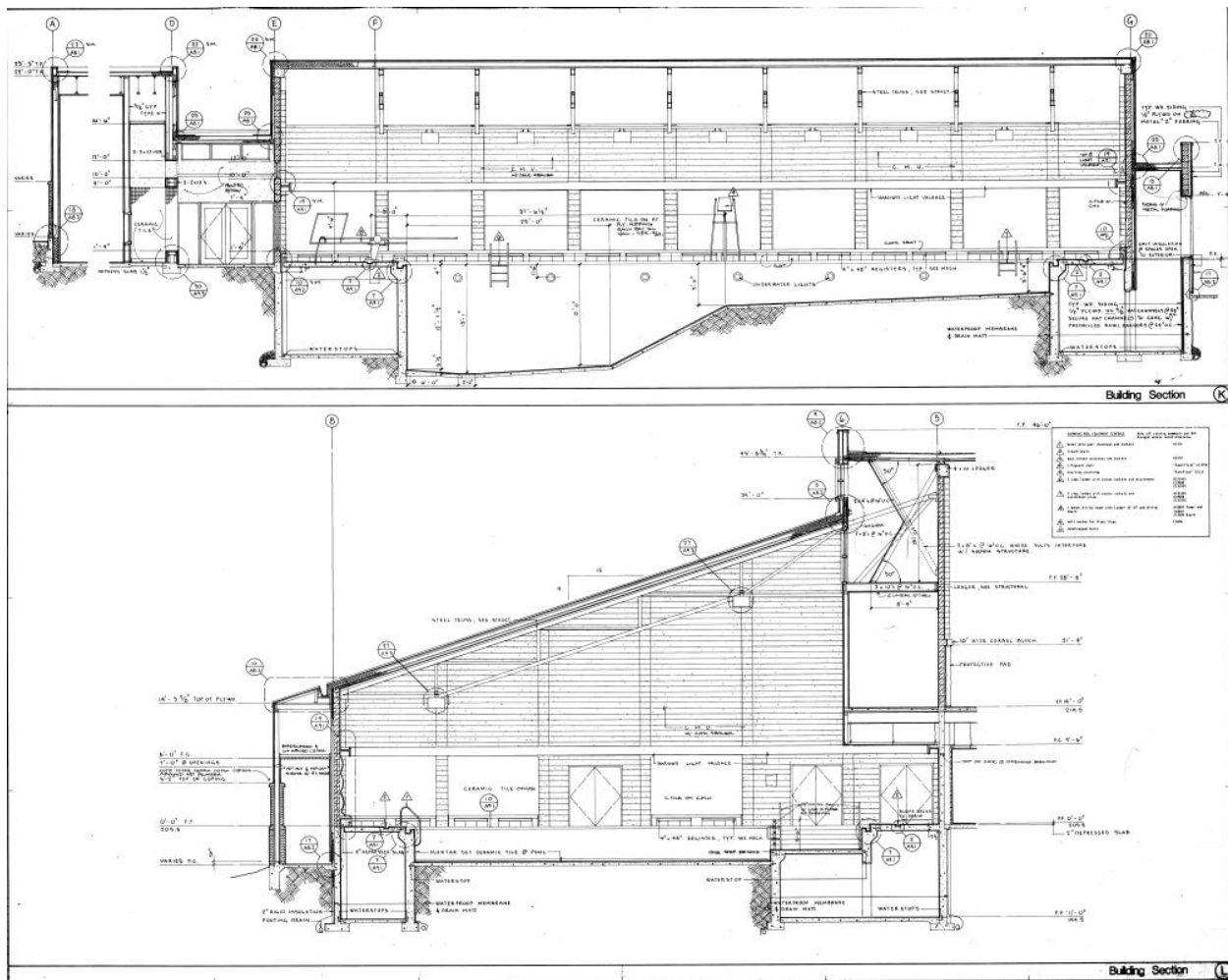


FY2023 Proposed Capital Project

Project: Swimming Pool Exterior Siding Improvements			
Description:	Improvements to protective finishes of the exterior of the Swimming Pool facility.		
Cost Estimate:	\$175,000	Sched. Complete: FY2023	Project Mgmt: A Al-Haddad
PROJECT DISCUSSION			
<p>The exterior cedar siding, brick column facade and the concealed gutter of the sloped metal roof section are all in need of improvements to preserve the integrity of the building.</p> <p>This project will replace the exterior cedar siding with new cedar siding, remove the brick from the support columns and reface them with cedar siding to match that of the rest of the building, and re-line the concealed gutter and replace downspout components as necessary. It is expected that some portions of the exterior wall system (i.e. insulation, plywood, etc.) will require rehabilitation since water damaged was identified in the area of the concealed downspout.</p> <p>Work yet is needed to further the replacement concept through certain destructive investigations and design services to move this project forward. \$175,000 of the Borough's received Lost Revenue Relief Grant was earmarked for this project.</p> <p>It is the School District's plan to work with us through the planning and construction of this project for the purpose of a High School painting project.</p>			

PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	FUNDING SOURCES	
Administrative	\$2,500	Lost Revenue Relief Grant from State	\$175,000
Design	\$15,000		
Construction	\$150,000		
Total Project Estimate	\$175,000	Budget Total	\$175,000
Project Cost Estimate Discussion			

Building Section of Swimming Pool:





FY2023 Proposed Capital Project

Project: City Park Pavilion Fireplace Replacement			
Description:		Replace the firepit and chimney structure at City Park Main Pavilion	
Cost Estimate: \$75,000		Sched. Complete: FY23	Project Mgmt: A Al-Haddad
PROJECT DISCUSSION			
<p>The City Park Pavilion Fireplace condition has reached a point whereby it presents a safety concern and the pavilion has been closed to the public for several months as we work with local contractors to determine the appropriate repairs. One of the two contractor who looked at the structure, offered options for reconstruction.</p> <p>The steel structural supports holding up the chimney are slowly crushing the eroded fire bricks used as footings and the steel base holding up the chimney is broken and starting to separate. This project is based on the recommended option, which included completely remove the firepit and chimney. Rebuild the firepit base and instead of rebuilding a stone chimney, replace it with a light gauge steel hood and chimney assembly. The hood and chimney could be supported by post, similar to the current look, or it could be supported by the structure itself. If the structure was used to support it, the contractor recommends performing a load test before manufacturing or installation of the hood to see what weight limitations we might encounter. This would add costs but would resolve any future issues posed by the current chimney design.</p> <p>This option was also recommended over replacing the fireplace structure in kind, based on the heating and cooling rates in the existing stone and cement materials, as well as the site’s environmental conditions.</p>			

PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	FUNDING SOURCES	
Load Test	\$5,000	FY23 General Fund Reserves	\$75,000
Construction (M&L)	\$70,000		
Total Project Estimate	\$75,000	Project Budget Total	\$75,000

SECURE RURAL

SCHOOLS FUND (SRS)



SRS Overview:

The Secure Rural Schools program provides critical funding for schools, roads, and other municipal services to more than 700 counties across the U.S. and Puerto Rico.

The Forest Service was established in 1905 with 56 million acres of land. By 1910, the amount of National Forest System land tripled to 172 million acres. Today, the agency manages approximately 196 million acres. Congress ratified the Act of May 23, 1908, as a measure to support rural counties whose tax base was limited by the growing amount of Federal land. A portion of Forest Service funds generated through multi-use activities, such as grazing, timber production, and special use permits, are distributed to eligible counties to help maintain local roads and schools.

The City and Borough of Wrangell has historically utilized the SRS payments stemming from National Forest Receipts to fund the WPSD's as well as address school and road maintenance.

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #25000

SPECIAL REVENUE FUND
SECURE RURAL SCHOOLS FUND
DETAIL OF EXPENDITURES

SRS REVENUES & TRANSFERS-IN		FY 2020 Actual	FY 2021 Actual	FY 2022 YTD Estimated	FY 2022 Adopted	FY 2023 Draft Budget
25000 000 4170	Secure Rural Schools - Federal Payment	\$ 883,647	\$ 796,757	\$ 1,171,313	\$ 800,000	\$ 1,112,747
25000 000 4550	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES & TRANSFERS-IN		\$ 883,647	\$ 796,757	\$ 1,171,313	\$ 800,000	\$ 1,112,747
SRS EXPENDITURES & TRANSFERS-OUT						
25000 000 7519	Professional/Contractual Services	\$ -	\$ -		\$ -	\$ -
25000 000 7825	Contribution To Wrangell Public Schools	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 640,000
25000 000 7825	School Maintenance	\$ -	\$ -		\$ 100,000	\$ -
25000 000 7825	School Maintenance Streets	\$ 6,083	\$ -		\$ -	\$ -
25000 000 8910	Transfer To General Fund For Streets	\$ -	\$ -		\$ 32,000	\$ -
25000 000 8990	Transfer to SRS Capital Project Fund					\$ 476,640
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ 1,306,083	\$ 1,300,000	\$ 1,300,000	\$ 1,432,000	\$ 1,116,640
TOTAL REVENUES		\$ 883,647	\$ 796,757	\$ 1,171,313	\$ 800,000	\$ 1,112,747
TOTAL EXPENDITURES		\$ (1,306,083)	\$ (1,300,000)	\$ (1,300,000)	\$ (1,432,000)	\$ (1,116,640)
CHANGE IN NET POSITION		\$ (422,436)	\$ (503,243)	\$ (128,687)	\$ (632,000)	\$ (3,893)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 3,358,864	\$ 2,936,428	\$ 2,433,185	\$ 2,304,497	\$ 2,304,497
CHANGE IN NET POSITION		\$ (422,436)	\$ (503,243)	\$ (128,687)	\$ (632,000)	\$ (3,893)
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 2,936,428	\$ 2,433,185	\$ 2,304,497	\$ 1,672,497	\$ 2,300,604

SPECIAL REVENUE FUND: SECURE RURAL SCHOOLS FUND CIP FUND
Fund # 25300

SRS REVENUES & TRANSFERS-IN		FY 2020 Actual	FY 2021 Actual	FY 2022 YTD Estimated	FY 2022 Adopted	FY 2023 Draft Budget
25300 000 4925	Transfer from SRS Fund	\$ -	\$ -	\$ -	\$ -	\$ 476,640
25300 000 9999 00 25001	CDBG HS Fire Alarm Grant	\$ -	\$ -	\$ -	\$ -	\$ 459,251
TOTAL REVENUES & TRANSFERS-IN		\$ -	\$ -	\$ -	\$ -	\$ 935,891
SRS EXPENDITURES & TRANSFERS-OUT						
25300 101 9999 00 25004	Under Ground Storage Project (#25004)	\$ -	\$ -	\$ -	\$ -	\$ 175,000
25300 101 9999 00 25001	HS Fire Alarm Project Expenses (#25001)	\$ -	\$ -	\$ -	\$ -	\$ 587,001
25300 000 9999 00 25003	HS Elevator Modernization (#25003)	\$ -	\$ -	\$ -	\$ -	\$ 173,890
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ -	\$ -	\$ -	\$ -	\$ 935,891
CHANGE IN NET POSITION		\$ -	\$ -	\$ -	\$ -	\$ -



FY2023 Proposed Capital Project

Project: Underground Storage Tanks (USTs) Replacement			
Description:	Perform site assessment of contaminated site		
Cost Estimate:	\$300,000	Sched. Complete:	FY2023
		Project Mgmt:	A Al-Haddad
PROJECT DISCUSSION			
<p>There are two CBW-owned facilities with Underground (fuel) Storage Tanks (UST), that were inspected in 2020 and determined by DEC to be out of compliance with regulations and thus deemed necessary for closure. The two USTs are located at the Public Safety Building a 4,000-gallon tank, installed in 1984 and at the High School with a 10,000-gallon tank, installed in 1985.</p> <p>We have hired RESPEC to assist us in designing and installing new ASTs at both locations, in order to ensure we have compliant fuel tanks to supply both the back-up oil-fired furnace and the standby generators for full building power, at both locations. RESPEC has already made a site visit to both locations and we are expecting a report with cost idea for engineering the new tanks design within the next week.</p> <p>We have also engaged Shannon & Wilson for services associated with the tanks' closure and site assessment, which will require a certain level of environmental sampling to determine if fuel releases have occurred. We've asked them to develop these costs to perform the work when they return to Wrangell for the DEC contaminated lands further site characterization work. As well as a price idea to remove and dispose of the two USTs.</p> <p>We are still developing costs with the consultants for the required work, and over the next few weeks will be redefining the rough estimates presented below.</p>			
PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
Environmental & Engineering Services Construction	\$125,000	FY23 General Fund Reserves	\$175,000
	\$225,000	FY23 Secure Rural Schools Fund Reserves	\$175,000
Total Estimate	\$350,000	Budget Total	\$300,000



FY2023 Proposed Capital Project

Project: High School Fire Alarm System Replacement			
Description:	Replace the fire alarm system at the High School (also serves the Middle School and the Swimming Pool)		
Cost Estimate:	\$587,001	Sched. Complete:	FY2023
		Project Mgmt:	A Al-Haddad
PROJECT DISCUSSION			
<p>The Wrangell High School and Middle School Fire Alarm System Replacement has been listed on the School District's renewal and replacement schedule for several years. The existing fire alarm system does not meet current codes. The fire alarm panel does not have a connection to a digital communicator; therefore, it is not monitored by a remote third party as required by code and is needed for a quick response to the building in the event of fire. This project serves to increase the safety of the occupants of the existing space, and to further protect the property itself.</p> <p>Recently, the project was elevated to the City and Borough of Wrangell's #2 priority capital projects for FY22. The Assembly understood the growing need for the rehabilitation of the fire protection system for the school facilities, owned by the Borough, and approved approximately \$40,000 to complete the engineering design for the project. Morris Engineering Group was hired to develop the engineered design for the full fire alarm system replacement project.</p> <p>Recognized as a community priority, the Borough submitted a grant application to the CDBG program for funding for this project. A local cash commitment in the amount of \$118,750 was appropriated in FY22, and the Borough was notified on March 31, 2022 of the CDBG grant award in the amount of \$459,251.</p> <p>Morris Engineering will continue to finalize the design and obtain the Fire Marshal final approval before compiling the construction bid documents. In order to plan for a Summer 2023 work season while school is out of session, this project requires immediate forward movement to allow for construction bidding, award, shop drawings development with further Fire Marshal approval, and material acquisitions, which has been estimated to take approximately six months for procurement.</p> <p>Of the \$39,235 approved for the design work, \$9,000 is remaining and requires reallocation under the FY23 capital budget. The local cash match commitment of \$118,750 approved under Res No 10-21-1618 also requires reallocation to the FY23 capital budget.</p> <p>Beyond these two reallocation requests, no additional local contribution is being requested at this time.</p>			



FY2023 Proposed Capital Project

Project: High School Elevator Modernization			
Description:	Replace elevator at the High School		
Cost Estimate:	\$173,890	Sched. Complete: FY2023	Project Mgmt: A Al-Haddad
PROJECT DISCUSSION			
<p>The High School elevator is non-functional due to a leak in the hydraulic ram cylinder. In FY21 \$210,000 was allocated from the SRS Fund to this project's capital fund, to forward the project.</p> <p>The decision was to provide for a full modernization of the elevator, by removing all existing elevator components, including the controls, and installing a new elevator system which could be accommodated by using the existing hoist way with a smaller than existing can and car.</p> <p>The elevator consultants have developed the primary modernization specs, and we need to complete the electrical and fire alarm pieces for a complete design. With the recent news of grant funding for the High School Fire Alarm System Replacement, the Fire Marshal is allowing us to continue with the elevator system with a modified tie in with the understanding we will now be moving forward with the full fire alarm system replacement. This fire alarm issue has been a point of project delay; however, we are moving forward with the agreed upon temporary fire alarm design for the elevator.</p> <p>Of the \$210,000 approved for this work in FY21, \$173,890 is remaining. This capital budget funding request reallocates the balance of the earlier approved project funding for further project work required.</p>			
PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
Capital Project Fund Balance Carried Forward for Elevator Modernization	\$173,890	FY23 Secure Rural Schools Fund	\$173,890

PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
Balance Carried Forward for Fire Alarm Design	\$9,000	FY23 SRS In-Kind Contribution	\$9,000
Fire Alarm System Replacement Construction	\$578,001	CDBG Grant	\$459,251
		CBW Cash Match from SRS (Res No 10-21-1618)	\$118,750
Total Estimate	\$587,001	Budget Total	\$587,001

WPSD LOCAL CONTRIBUTION

FUND



WPSD Local Contribution Fund Overview:

Pursuant to Ordinance 1023, the City and Borough of Wrangell reserves twenty percent of sales tax revenue to form the local contribution to fund the school district as well as to save and address future school maintenance costs.

Local contribution thresholds are set by the Alaska Department of Education & Early Development. The minimum and maximum thresholds are as follows:

WPSD PROPOSED CONTRIBUTION

Minimum...	741,489.00
Maximum...	1,617,629.15
Proposed...	1,300,000.00

Minimum Contribution: \$741,489

Maximum Contribution: \$1,617,629

Proposed Contribution: \$1,300,000 (\$660,000 Sales Tax & \$640,000 SRS)

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #26000

SPECIAL REVENUE FUND
WPSD LOCAL CONTRIBUTION FUND
DETAIL OF EXPENDITURES

		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
SRS REVENUES & TRANSFERS-IN						
26000 000 4922	Transfer from Sales Tax (20%)	-	-	-	-	\$ 662,000
SRS EXPENDITURES & TRANFERS-OUT						
26000 000 7825	Contribution To Wrangell Public Schools	-	-	-	-	\$ 662,000
TOTAL REVENUES		-	-	-	-	\$ 662,000
TOTAL EXPENDITURES		-	-	-	-	\$ (662,000)
CHANGE IN NET POSITION		-	-	-	-	-

JUSTIFICATION & EXPLANATION
WPSD LOCAL CONTRIBUTION FUND

GL ACCT DESCRIPTION
4922 TRANSFER FROM SALES TAX - THE ALLOCATION OF 20% OF GROSS SALES TAX PER SECTION 5.08.070 OF THE WRANGELL MUNICIPAL CODE
7825 CONTRIBUTION TO WPS - THE AMOUNT THE BOROUGH CONTRIBUTES TO THE WRANGELL PUBLIC SCHOOL DISTRICT FOR OPERATIONS

TRANSIENT TAX

Mission Statement:

To increase a healthy mix of independent travelers, cruise ship passengers, business travelers and destination visitors to Wrangell, while maintaining the small-town quality of life for residents.



Transient Tax Department Staff:

Carol Rushmore, *Director*

Department Objectives:

- Encourage community involvement.
- Promote Wrangell to enable the industry to grow in a manner that is economically, socially and environmentally sustainable
- Build brand awareness
- Develop an industry strategic plan that can be used as a catalyst for community economic growth.

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 28000

SPECIAL REVENUE TYPE
TRANSIENT TAX FUND
SUMMARY OF REVENUES & EXPENDITURES

		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
		ACTUAL	ACTUAL	ESTIMATED	ADOPTED	DRAFT BUDGET
TRANSIENT TAX REVENUES						
28000 000 4080	Bed (Transient) Tax	\$ 54,666	\$ 30,661	\$ 55,000	\$ 30,000	\$ 55,000
28000 000 4085	Bed Tax Penalties & Interest	\$ 395	\$ -	\$ -	\$ -	\$ 1,000
28000 000 4606	Ad Revenue	\$ 5,172	\$ 6,561	\$ 125	\$ 2,000	\$ 6,000
TOTAL TRANSIENT TAX REVENUES		\$ 60,233	\$ 37,222	\$ 55,125	\$ 32,000	\$ 62,000
TRANSIENT TAX EXPENDITURES						
28000 000 7001	Materials & Supplies	\$ 187	\$ 92	\$ 123	\$ 720	\$ 720
28000 000 7004	Postage & Shipping	\$ 299	\$ 196	\$ 1,669	\$ 2,840	\$ 5,200
28000 000 7502	Phone/Internet	\$ 923	\$ 753	\$ 650	\$ 1,250	\$ 1,430
28000 000 7503	Information Technology	\$ 2,170	\$ 512	\$ 1,291	\$ 7,200	\$ 1,590
28000 000 7505	Travel & Training	\$ 10,697	\$ -	\$ 8,814	\$ 14,055	\$ 13,585
28000 000 7506	Publications & Advertising	\$ 15,018	\$ 7,093	\$ 3,699	\$ 21,650	\$ 14,000
28000 000 7507	Memberships & Dues	\$ 5,525	\$ 2,050	\$ 219	\$ 2,650	\$ 3,650
28000 000 7519	Professional Services Contractual	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
28000 000 7576	Promotional	\$ 2,292	\$ 18,073	\$ 8,793	\$ 950	\$ 20,150
28000 000 8921	Transfer to Nolan Center	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000
TOTAL TRANSIENT TAX EXPENITURES		\$ 37,111	\$ 28,769	\$ 37,258	\$ 66,315	\$ 75,325
TOTAL REVENUES		\$ 60,233	\$ 37,222	\$ 55,125	\$ 32,000	\$ 62,000
TOTAL EXPENDITURES		\$ (37,111)	\$ (28,769)	\$ (37,258)	\$ (66,315)	\$ (75,325)
CHANGE IN NET POSITION		\$ 23,123	\$ 8,452	\$ 17,867	\$ (34,315)	\$ (13,325)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 118,356	\$ 141,479	\$ 149,931	\$ 167,798	\$ 167,798
CHANGE IN NET POSITION		\$ 23,123	\$ 8,452	\$ 17,867	\$ (34,315)	\$ (13,325)
ENDING RESERVE BALANCE (6/30/20XX)		\$ 141,479	\$ 149,931	\$ 167,798	\$ 133,483	\$ 154,473

JUSTIFICATION & EXPLANATION

TRANSIENT TAX

ACCT NO.	ACCOUNT DESCRIPTION
4080	BED (TRANSIENT) TAX - REVENUE FROM TRANSIENT TAX REMITTANCE
4085	BED TAX PENALTIES & INTEREST - REVENUE FROM DELINQUENT TRANSIENT TAX REMITTANCE FEES
4606	AD REVENUE - ALL REVENUE RECEIVED FROM TRAVEL/TOURIST ADVERTISEMENTS
7001	MATERIALS & SUPPLIES - COSTS FOR OFFICE SUPPLIES, SUCH AS PRINTER INK & MISC. PAPER, CARDS, & FOLDERS
7004	POSTAGE & SHIPPING - COST OF POSTAGE FOR TRAVEL PLANNERS AND SHIPMENT OF BOAT SHOW MATERIALS TO SEATTLE
7502	PHONE/INTERNET - ANNUAL ALLOTMENT FOR VISITOR CENTER PHONE, 1-800- LINE, AND TBMP MESSAGE MACHINE
7503	INFORMATION TECHNOLOGY - COSTS INCLUDE CANVA, HOOTSUITE, DROPBOX, AND WEBSITE DOMAIN REGISTRATIONS
7505	TRAVEL & TRAINING - ALLOTMENT FOR SEATTLE BOAT SHOW, ALASKA MEDIA ROADSHOW, DMA WEST TECH SUMMIT, ATIA ANNUAL CONFERENCE
7506	PUBLICATIONS & ADVERTISING - ALLOTMENT FOR VARIOUS ADVERTISING OUTLETS, SUCH AS ATIA TRAVEL PLANNER, TRAVEL GUIDE BREATH OF BEAR, ALASKA MAGAZINE, FACEBOOK, INSTAGRAM, & MORE
7507	MEMBERSHIP & DUES - INCLUDES MEMBERSHIP & SUBSCRIPTION COSTS FOR SATC, JCVB, ATIA, DMA WEST, ANCHORAGE, & KTN
7519	PROFESSIONAL SERVICES CONTRACTUAL - COST OF AD DESIGN SERVICES
7576	PROMOTIONAL - ALL EXPENSES INCURRED RELATED TO THE PROMOTION OF ACTIVITIES AND EVENTS ASSOCIATED WITH TOURISM AND VISITING WRANGELL
8921	TRANSFER TO NOLAN CENTER - ANNUAL ALLOTMENT TRANSFERRED TO NOLAN CENTER FUND

COMMERCIAL PASSENGER VESSEL EXCISE TAX FUND



Commercial Passenger Vessel Fund Overview:

Commercial Passenger Vessel (CPV) Excise Tax funds are received annually from the State of Alaska's Department of Revenue.

The CPV excise tax was formally adopted by the state in December of 2006. The tax is imposed on passengers traveling on commercial passenger vessels providing overnight accommodations that anchor or moor on the states marine waters with the intent to allow passengers to embark or disembark. The tax is only imposed on voyages in excess of 72 hours in State of Alaska waters.

The current rate of CPV excise tax is \$34.50 for each passenger and the total tax is distributed to municipalities based the Department of Revenue's formula for allocation.

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 28010

SPECIAL REVENUE TYPE
COMMERCIAL PASSENGER VESSELS (CPV) FUND
SUMMARY OF REVENUES & EXPENDITURES

		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
CPV FUND REVENUES						
28010 000 4180	CPV Excise Share Revenue	\$ 58,660	\$ 58,660	\$ 58,660	\$ 65,000	\$ 50,000
TOTAL REVENUES		\$ 58,660	\$ 58,660	\$ 58,660	\$ 65,000	\$ 50,000
CPV FUND EXPENDITURES						
28010 000 7001	Materials & Supplies	\$ 156	\$ 4,421	\$ -	\$ -	\$ 3,500
28010 000 7519	Professional/Contractual Services	\$ 21,400	\$ -	\$ -	\$ -	\$ -
28010 000 7900	Capital Expenditures	\$ 67,024	\$ 1,046	\$ -	\$ -	\$ -
24300 000 8924	Transfer to Parks and Recreation	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
TOTAL EXPENDITURES		\$ 88,580	\$ 5,467	\$ -	\$ 50,000	\$ 53,500
TOTAL CHANGE IN NET POSITION		\$ (29,920)	\$ 53,193	\$ 58,660	\$ 15,000	\$ (3,500)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 230,227	\$ 200,307	\$ 253,500	\$ 312,160	\$ 312,160
CHANGE IN NET POSITION		\$ (29,920)	\$ 53,193	\$ 58,660	\$ 15,000	\$ (3,500)
ENDING RESERVE BALANCE (6/30/20XX)		\$ 200,307	\$ 253,500	\$ 312,160	\$ 327,160	\$ 308,660

JUSTIFICATION & EXPLANATION
COMMERCIAL PASSENGER VESSEL FUND

ACCT NO. ACCOUNT DESCRIPTION

- 4180 **CPV EXCISE SHARE REVENUE** - ALL REVENUES DERIVED FROM THE IMPOSITION OF AN EXCISE TAX ON COMMERCIAL PASSENGER VESSELS. PASSENGERS TRAVELING ON QUALIFIED COMMERCIAL PASSENGER VESSELS ARE LIABLE FOR THE TAX. THE ALASKA STATE DEPARTMENT OF REVENUE DEPOSITS ALL PROCEEDS FROM THE TAX AND THE LEGISLATURE MAKES APPROPRIATIONS TO MUNICIPALITIES ON ANNUAL BASIS (I.E. THE MUNICIPAL SHARE).
- 7001 **MATERIALS & SUPPLIES** - FLOWERS, MULCH, PLANTERS AND OTHER LANDSCAPING MATERIALS TO CLEAN THE DOWN TOWN FLOWER BEDS AND LANDSCAPING (I.E. BULB-OUTS)
- 7519 **PROFESSIONAL/CONTRACTUAL SERVICES** - THOSE SERVICE EXPENDITURES THAT ARE DIRECTLY OR INDIRECTLY ASSOCIATED WITH TRAVEL AND TOURISM FROM COMMERCIAL PASSENGER VESSELS
- 7900 **CAPITAL EXPENDITURES** - EXPENDITURES ABOVE \$5,000 THAT ARE CAPITALIZABLE AND ARE ASSOCIATED WITH TRAVEL AND TOURISM FROM COMMERCIAL PASSENGER VESSELS
- 8924 **TRANSFER TO PARKS AND RECREATION** - TRANSFER TO PARKS AND RECREATION IN ORDER TO SUPPLEMENT THE MT. DEWEY TRAIL EXTENSION PROJECT.

BIRDFEST FUND

MARIAN GLENZ FUND



CITY AND BOROUGH OF WRANGELL
SPECIAL REVENUE FUND: MARIAN GLENZ FUND
FISCAL YEAR 2023
Fund #28020

		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
REVENUES						
28020 000 4690	Marian Glenz Donation	-	-	-	-	-
TOTAL REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES						
28020 000 7590	Donation Expenditures	\$ 13,626	\$ -	\$ -	\$ -	\$ 10,000
TOTAL EXPENDITURES		\$ 13,626	\$ -	\$ -	\$ -	\$ 10,000
CHANGE IN NET POSITION		\$ (13,626)	\$ -	\$ -	\$ -	\$ (10,000)
BEGINNING RESERVE BALANCE (7/1/20XX)		45,458	31,832	31,832	31,832	31,832
CHANGE IN NET POSITION		(13,626)	-	-	-	(10,000)
ENDING RESERVE BALANCE (6/30/XXXX)		31,832	31,832	31,832	31,832	21,832

CITY AND BOROUGH OF WRANGELL
SPECIAL REVENUE FUND: BIRDFEST FUND
FISCAL YEAR 2023
Fund #28030

		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
REVENUES						
28030 000 4592	Birdfest Revenue	\$ 5,251	\$ 9,565	\$ 24,790	\$ -	-
TOTAL REVENUES		\$ 5,251	\$ 9,565	\$ 24,790	\$ -	\$ -
EXPENDITURES						
28030 000 7590	Grant Expenditures	\$ 9,566	\$ 3,273	\$ 569	\$ -	\$ 8,000
TOTAL EXPENDITURES		\$ 9,566	\$ 3,273	\$ 569	\$ -	\$ 8,000
CHANGE IN NET POSITION		\$ (4,315)	\$ 6,292	\$ 24,222	\$ -	\$ (8,000)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ -	\$ (4,315)	\$ 1,977	\$ 26,198	\$ 26,198
CHANGE IN NET POSITION		\$ (4,315)	\$ 6,292	\$ 24,222	\$ -	\$ (8,000)
ENDING RESERVE BALANCE (6/30/XXXX)		\$ (4,315)	\$ 1,977	\$ 26,198	\$ 26,198	\$ 18,198

ECONOMIC RECOVERY FUND



Economic Recover Fund Overview:

The Economic Recovery Fund was established upon receipt of economic assistance granted to the City of Wrangell from the USDA-Forest Service. The payment to the City of Wrangell was for the purpose of revitalizing the local economy after the reduction of timber and milling activities in the region.

The fund are to be used to spur economic growth through direct and indirect investment into the Borough and the community at large.

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #: 53000

SPECIAL REVENUE TYPE
ECONOMIC RECOVERY FUND
SUMMARY OF REVENUES & EXPENDITURES

		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
ERF REVENUES & TRANSFERS-IN						
53000 000 4910	Transfer from General Fund	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -
TOTAL REVENUES		\$ -	\$ -	\$ 1,500,000	\$ -	\$ -
ERF FUND EXPENDITURES						
53000 000 7519	Professional Services Contractual	\$ -	\$ -	\$ -	\$ -	\$ -
53000 000 7950	Property Acquisition Expense	\$ -	\$ -	\$ 2,600,000	\$ -	\$ -
TOTAL EXPENDITURES		\$ -	\$ -	\$ 2,600,000	\$ -	\$ -
TOTAL CHANGE IN NET POSITION		\$ -	\$ -	\$ (1,100,000)	\$ -	\$ -
BEGINNING RESERVE BALANCE (7/1/20XX)						
		\$ 1,353,445	\$ 1,353,445	\$ 1,353,445	\$ 253,445	\$ 253,445
CHANGE IN NET POSITION		\$ -	\$ -	\$ (1,100,000)	\$ -	\$ -
ENDING RESERVE BALANCE (6/30/20XX)		\$ 1,353,445	\$ 1,353,445	\$ 253,445	\$ 253,445	\$ 253,445

JUSTIFICATION & EXPLANATION
ECONOMIC RECOVERY FUND

ACCT NO. ACCOUNT DESCRIPTION

4910 **TRANSFER FROM GENERAL FUND** - RESOURCES ALLOCATED FROM THE GENERAL FUND TO THE ECONOMIC RECOVERY FUND FOR THE PURCHASE OF THE 6-MILE OLD MILL PROPERTY

7519 **PROFESSIONAL SERVICES CONTRACTUAL**- CONTRACTUAL SERVICE EXPENSES RELATED TO MILL PROPERTY DEVELOPMENT

7950 **PROPERTY ACQUISITION EXPENSE**- THE COST OF ACQUIRING THE OLD MILL SITE PROPERTY