



NIXLE Registration

Monday, June 29, 2026
5:30 PM

Location: Borough Assembly Chambers

Assembly Meetings are livestreamed through Zoom Webinar. You can listen and watch from your device with the information below:

Link: <https://us02web.zoom.us/j/82198672624?pwd=nQmF3oaRoa5WHYzHCFMvEivvbaFMIS.1>

Passcode: 99929

Or to join via audio by dialing: (253) 215-8782 or (253) 205-0468

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Please note that Persons to be Heard is not available through Zoom.



1. CALL TO ORDER

2. PERSONS TO BE HEARD

3. AMENDMENTS TO THE AGENDA

4. CONFLICT OF INTEREST

5. PUBLIC HEARING

- a. RESOLUTION No. 06-26-2060 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADOPTING THE BUDGET FOR ALL FUNDS OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, FOR THE FISCAL YEAR 2026-2027**

6. ADJOURNMENT

**CITY & BOROUGH OF WRANGELL, ALASKA
BOROUGH ASSEMBLY AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	06/29/2026
	<u>Agenda Section</u>	5

RESOLUTION No. 06-26-2060 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADOPTING THE BUDGET FOR ALL FUNDS OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, FOR THE FISCAL YEAR 2026-2027

SUBMITTED BY:

Rob Marshall, Finance Director
Mason Villarma, Borough Manager

FISCAL NOTE:

Expenditure Required:

		: \$ _____
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Amount Budgeted:

	\$ _____
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Account Number(s):

Account Name(s):

All Borough Funds

Unencumbered Balance(s) (prior to expenditure):

Reviews/Approvals/Recommendations

<input type="checkbox"/>	
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1) RES 06-26-2060 2) FY 2026-2027 Annual Borough Budget

MAYOR PROCEDURE: Declare the Public Hearing open. The Mayor shall ask if there is any administrative report on the Public Hearing Item. Persons who signed up to talk on this item shall be called to the podium.

Once all persons have been heard, declare the Public Hearing closed and entertain a motion.

RECOMMENDED MOTION:
Move to Approve Resolution No. 06-26-2060.

SUMMARY STATEMENT (Public Hearing):

Per section 5-3 of the Home Rule Charter of the City and Borough of Wrangell, Alaska, “the assembly shall hold a public hearing on the proposed budget; and any interested person shall have an opportunity to be heard thereat for or against the estimates or any item thereof”. This public hearing satisfies the requirement.

SUMMARY STATEMENT (Adoption of FY 2026-2027 Budget):

This is the resolution that formally adopts the Borough’s Annual Budget for FY 2027. The Borough Assembly held a work session on June 22 and 23, 2026, the overall product is a result of the Manager and Finance Director’s budget per the work sessions held. The amounts within the resolution agree to the final budget document (attached) without exception.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO. 06-26-2060

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADOPTING THE BUDGET FOR ALL FUNDS OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, FOR THE FISCAL YEAR 2026-2027

WHEREAS, taxes levied on taxable property; delinquent date for payment of taxes and penalty and interest for late payment of taxes are provided in Wrangell Municipal Code, Chapter 5; and

WHEREAS, the Assembly at their regular meeting held May 12, 2026, approved a mill rate of 9.75 mills for the Wrangell Service Area, 4.0 mills for property outside the Service Area, 6.0 mills for the Qualified Service Area, and 4.0 mills for the tax differential zone as described in 5.04.310 (a); and

WHEREAS, the Assembly of the City and Borough of Wrangell, Alaska has been presented with the proposed budget for the fiscal year 2026-2027 in accordance with the Home Rule Charter of the City and Borough of Wrangell, Section 5-2; and

WHEREAS, the Assembly held an official public hearing on June 29, 2026, on the proposed budget in accordance with Charter Section 5-3; and

WHEREAS, the Assembly has approved the proposed budget as presented.

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA THAT:

Section 1. The General Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$26,746,580, is hereby adopted.

Section 2. The Nolan Center Special Revenue Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$563,876 is hereby adopted.

Section 3. The Sales Tax Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$4,010,000 is hereby adopted.

Section 4. The Parks & Recreation Special Revenue Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$783,918 is hereby adopted.

Section 5. The Borough Organizational Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$200,000 is hereby adopted.

Section 6. The Transient Tax Fund Budget for the Fiscal Year 2026-2027 in the amount of \$97,713 is hereby adopted.

Section 7. The Commercial Passenger Vessel Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$70,000 is hereby adopted.

Section 7. The Secure Rural Schools Budget, for the Fiscal Year 2026-2027, in the amount of \$1,442,875 is hereby adopted.

Section 8. The Economic Recovery Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$0 is hereby adopted.

Section 9. The Permanent Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$425,000 is hereby adopted.

Section 10. The Debt Service Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$470,588 is hereby adopted.

Section 11. The Residential Construction Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$0 is hereby adopted.

Section 12. The Industrial Construction Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$50,000 is hereby adopted.

Section 13. The Sewer Utility Enterprise (Wastewater) Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$884,362, is hereby adopted.

Section 14. The Sanitation Enterprise Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$1,002,007 is hereby adopted.

Section 15. The Electric Utility Enterprise Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$5,499,133 is hereby adopted.

Section 16. The Water Utility Enterprise Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$6,481,147 is hereby adopted.

Section 17. The Port & Harbor Enterprise Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$6,447,905 is hereby adopted.

Section 18. The WPSD Local Contribution Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$1,268,500 is hereby adopted.

Section 19. The Marian Glenz Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$19,256, is hereby adopted.

Section 20. The Birdfest Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$8,000 is hereby adopted.

Section 21. The 911 Surcharge Fund, for the Fiscal Year 2026-2027, in the amount of \$55,000 is hereby adopted.

Section 22. A copy of the final budget, as approved, is attached hereto and adopted by reference and all "draft" columns will be label "approved".

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 29th DAY OF JUNE 2026.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk



CITY & BOROUGH OF
Wrangell

FY 2027 ADOPTED **ANNUAL BUDGET**

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET

FUND BALANCE SUMMARY
ALL FUNDS

Fund Type	Fund Description	Fund #	Estimated		Budgeted		Budgeted Expenditures & Transfers-Out		Estimated	
			Beginning Fund Balance		Revenues & Transfers-In				Ending Fund Balance	
General Fund	General Fund (Operating)	11000	\$	12,733,529	\$	8,286,720	\$	14,925,533	\$	6,094,716
	General Fund Restricted	11000	\$	3,740,000	\$	149,600	\$	-	\$	3,889,600
	General Fund CIP	11300	\$	-	\$	19,058,799	\$	19,058,799	\$	-
	General Fund Consolidated	11000 & 11300	\$	16,473,529	\$	27,495,119	\$	33,984,332	\$	9,984,316
Debt Service Fund	Debt Service Fund	16000	\$	-	\$	242,875	\$	470,588	\$	(227,713)
Special Revenue Funds	Permanent Fund <A>	20000	\$	14,543,106	\$	398,739	\$	425,000	\$	14,516,845
	Nolan Center Operating Funds	21000, 21010, 21020 & 21030	\$	-	\$	563,876	\$	563,876	\$	-
	Nolan Center CIP Fund	21300	\$	-	\$	-	\$	-	\$	-
	Barnes Memorial Fund	21012	\$	-	\$	-	\$	-	\$	-
	Nolan Center Fund Consolidated		\$	-	\$	563,876	\$	563,876	\$	-
	Sales Tax Fund	22000	\$	-	\$	4,000,000	\$	4,000,000	\$	-
	Parks & Recreation Operating Fund	24000, 24010, 24020 & 24030	\$	1,872,807	\$	783,918	\$	783,918	\$	1,872,807
	Parks & Recreation CIP Fund	24300	\$	-	\$	450,000	\$	450,000	\$	-
	Parks & Recreation Consolidated 		\$	1,872,807	\$	1,233,918	\$	1,233,918	\$	1,872,807
	Secure Rural Schools Operating Fund	25000	\$	1,733,835	\$	851,883	\$	1,442,875	\$	1,142,843
	Secure Rural Schools CIP Fund	25300	\$	-	\$	-	\$	-	\$	-
	Consolidated Secure Rural Schools Fund		\$	1,733,835	\$	851,883	\$	1,442,875	\$	1,142,843
	WPSD Contribution Fund	26000	\$	948,986	\$	840,000	\$	1,268,500	\$	520,486
	Transient Tax Fund	28000	\$	158,703	\$	86,500	\$	97,713	\$	147,491
CPV Excise Tax Fund	28010	\$	545,245	\$	85,000	\$	70,000	\$	560,245	
Construction Funds	Residential Construction Fund	50000	\$	671,601	\$	17,000	\$	-	\$	688,601
	Industrial Construction Fund	52000	\$	323,338	\$	-	\$	50,000	\$	273,338
	Mill Property Development Fund *	53000	\$	739,962	\$	-	\$	-	\$	739,962
Enterprise Funds	Light & Power Operating Fund	70000	\$	4,034,566	\$	5,285,999	\$	5,499,133	\$	3,821,432
	Light & Power CIP Fund	70300	\$	-	\$	173,086	\$	173,086	\$	-
	Light & Power Consolidated		\$	4,034,566	\$	5,459,085	\$	5,672,219	\$	3,821,432
	Water Operating Fund	72000	\$	(9,318,105)	\$	1,397,500	\$	1,383,557	\$	(9,304,163)
	Water CIP Fund	72300	\$	-	\$	5,097,590	\$	5,097,590	\$	-
	Water Fund Consolidated		\$	(9,318,105)	\$	6,495,090	\$	6,481,147	\$	(9,304,163)
	Port & Harbor Fund (Parent)	74000, 74010, 74020, 74030	\$	4,167,985	\$	2,643,800	\$	2,093,967	\$	4,717,819
	Harbor CIP Fund	74300	\$	-	\$	-	\$	-	\$	-
	Port & Harbor Consolidated		\$	4,167,985	\$	2,643,800	\$	2,093,967	\$	4,717,819
	Wastewater Operating Fund	76000	\$	1,555,702	\$	895,000	\$	884,362	\$	1,566,340
	Wastewater CIP Fund	76300	\$	-	\$	-	\$	-	\$	-
	Wastewater Consolidated		\$	1,555,702	\$	895,000	\$	884,362	\$	1,566,340
	Sanitation Operating Fund	78000	\$	1,041,674	\$	1,043,500	\$	1,002,007	\$	1,083,167
	Sanitation CIP Fund	78300	\$	-	\$	-	\$	-	\$	-
Sanitation Consolidated		\$	1,041,674	\$	1,043,500	\$	1,002,007	\$	1,083,167	
Miscellaneous Funds	Borough Organization Fund	11110	\$	313,230	\$	-	\$	200,000	\$	113,230
	Hospital Legacy Fund	11125	\$	50,006	\$	-	\$	-	\$	-
	911 Surcharge Fund	11130	\$	68,940	\$	50,000	\$	55,000	\$	63,940
	Marian Glenz Fund	28020	\$	19,256	\$	-	\$	19,256	\$	-
	Bird Fest Fund	28030	\$	1,977	\$	8,000	\$	8,000	\$	1,977

Finance Director Comments

- 1) All balances above are unaudited and are subject to change as a result of FY26 year-end audit adjustments
- 2) Enterprise Fund Net Position is shown net of investment in capital assets to underscore the balance that is unrestricted
- 3) Fund Balance or Net Position does not = cash. Fund Balance or Net Position net of investment in capital assets is the accumulated retained earnings since the beginning of the fund. It can also be thought as working capital for purposes of budgeting and modeling.

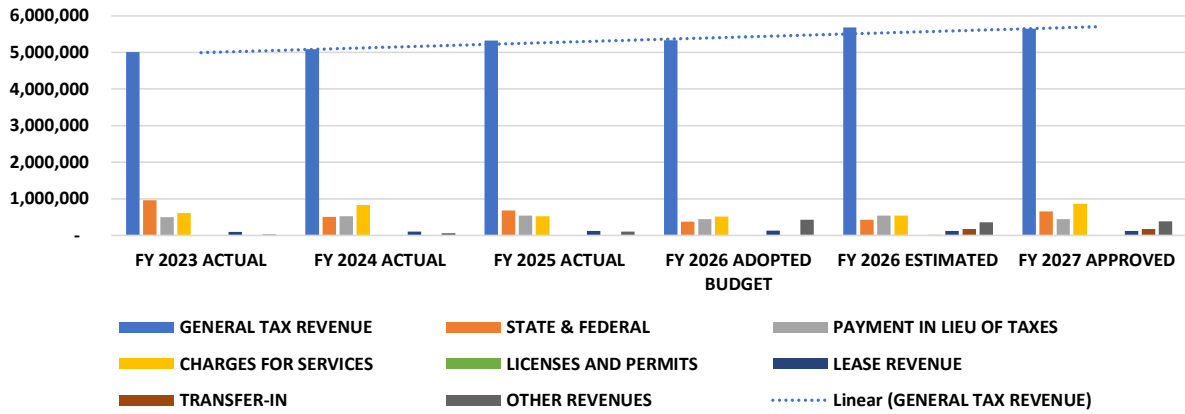
Tickmark Legend

- <A> - The Permanent Fund is displayed net of Parks & Receptions share. This is balance is still restricted, but may be withdrawn from so long as it is in conformance with the investment code.
- - \$1.2M of total reserves is restricted by the Permanent Fund for the Pool
- <C> - All Boat Launch Revenue for Ports & Harbors is restricted to boat launch related improvements

SUMMARY OF GENERAL FUND REVENUES BY TYPE

CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2027 APPROVED	% OF TOTAL REVENUE (FY 2027)
GENERAL TAX REVENUE	5,012,621	5,090,377	5,327,833	5,334,472	5,688,697	5,643,002	68%
STATE & FEDERAL	963,178	504,376	679,721	375,132	430,738	660,653	8%
CHARGES FOR SERVICES	607,697	830,429	522,221	518,900	544,554	859,400	10%
PAYMENT IN LIEU OF TAXES	493,042	520,852	534,752	445,000	535,319	445,000	5%
LEASE REVENUE	95,694	105,867	122,026	126,658	116,341	116,341	1%
LICENSES AND PERMITS	2,469	5,664	5,516	7,500	8,548	9,000	0%
OTHER REVENUES	24,684	60,405	104,725	425,000	361,360	378,324	5%
TRANSFER-IN	-	-	-	-	175,000	175,000	2%
TOTAL REVENUES	7,199,384	7,117,970	7,296,795	7,232,662	7,860,555	8,286,720	100%

GENERAL FUND REVENUES BY FISCAL YEAR



FY 2027 BUDGETED GENERAL FUND REVENUES BY TYPE



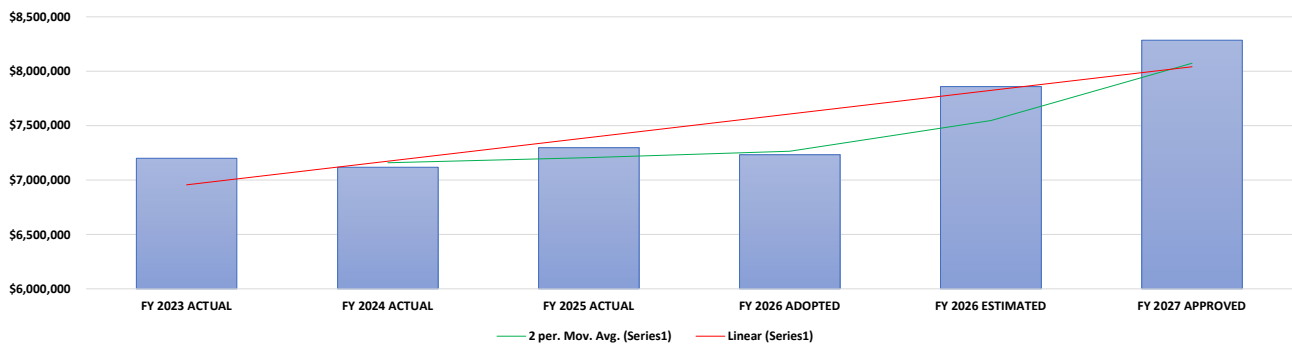
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET

GENERAL FUND OVERVIEW
GENERAL FUND REVENUE DETAIL

GENERAL FUND REVENUES

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 APPROVED	% OF TOTAL REVENUE (FY 2027)
GENERAL TAXES								
11000 000 4010	Property Taxes	\$ 1,760,035	\$ 2,041,410	\$ 2,105,804	\$ 2,364,472	\$ 2,364,472	\$ 2,426,002	29.28%
11000 000 4015	Property Tax Penalties & Interest	\$ 10,631	\$ 35,724	\$ 21,844	\$ 10,000	\$ 31,141	\$ 10,000	0.12%
22000 000 4020	Sales Taxes (80% starting in FY23)	\$ 3,235,591	\$ 3,012,643	\$ 3,200,185	\$ 2,960,000	\$ 3,273,659	\$ 3,200,000	38.62%
22000 000 4025	Sales Tax Penalties & Interest (80% Starting in FY23)	\$ -	\$ -	\$ -	\$ -	\$ 4,096	\$ -	0.00%
11000 000 4125	Marijuana Tax Revenue	\$ 6,364	\$ 600	\$ -	\$ -	\$ 10,687	\$ 7,000	0.08%
11000 000 4126	Marijuana Tax Penalty & Interest	\$ -	\$ -	\$ -	\$ -	\$ 4,642	\$ -	0.00%
TOTAL		\$ 5,012,621	\$ 5,090,377	\$ 5,327,833	\$ 5,334,472	\$ 5,688,697	\$ 5,643,002	68.10%
STATE & FEDERAL REVENUE								
11000 000 4101	PERS On-behalf Revenue	\$ 66,118	\$ 79,198	\$ 121,574	\$ 70,000	\$ 70,000	\$ 89,000	1.07%
11000 000 4110	Municipal Assistance Revenue	\$ 424,620	\$ 401,928	\$ 399,612	\$ 276,000	\$ 276,000	\$ 383,313	4.63%
11000 000 4120	Liquor Tax Share Revenue	\$ 6,700	\$ 12,000	\$ 24,225	\$ 7,000	\$ 17,250	\$ 15,044	0.18%
11000 000 4596	ARPA Grant Revenue (GF Portion)	\$ 242,992	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
11000 000 4590	State Grant Revenue	\$ 222,749	\$ 8,250	\$ 47,889	\$ -	\$ 62,952	\$ 8,250	0.10%
11000 000 4599	Federal Grant Revenue	\$ -	\$ 3,000	\$ 86,422	\$ 22,132	\$ 4,536	\$ 165,046	1.99%
TOTAL		\$ 963,178	\$ 504,376	\$ 679,721	\$ 375,132	\$ 430,738	\$ 660,653	7.97%
CHARGES FOR SERVICES								
11000 000 4320	Jail Contract Revenue	\$ 425,875	\$ 663,091	\$ 389,767	\$ 375,000	\$ 377,776	\$ 700,000	8.45%
11000 000 4325	Court Rent Revenue	\$ 61,231	\$ 56,031	\$ 61,231	\$ 62,400	\$ 62,400	\$ 62,400	0.75%
11000 026 4330	Cemetery Services	\$ 7,887	\$ 3,830	\$ 3,027	\$ 3,000	\$ 3,425	\$ 3,000	0.04%
11000 026 4335	Cemetery Plot Sales	\$ 839	\$ 1,511	\$ 1,670	\$ 500	\$ 550	\$ 500	0.01%
11000 000 4380	Surplus & Material Sales	\$ 569	\$ 5,534	\$ 269	\$ 500	\$ 1,004	\$ 1,000	0.01%
11000 000 4385	Public Works Revenue	\$ -	\$ -	\$ -	\$ -	\$ 3,330	\$ -	0.00%
11000 000 4402	Police Services	\$ 2,212	\$ 2,478	\$ 5,220	\$ 2,500	\$ 2,250	\$ 2,500	0.03%
11000 000 4403	DMV Services	\$ 109,085	\$ 97,956	\$ 61,038	\$ 75,000	\$ 93,819	\$ 90,000	1.09%
TOTAL		\$ 607,697	\$ 830,429	\$ 522,221	\$ 518,900	\$ 544,554	\$ 859,400	10.37%
PAYMENT IN LIEU OF TAXES								
11000 000 4030	Payment in Lieu of Taxes	\$ 493,042	\$ 520,852	\$ 534,752	\$ 445,000	\$ 535,319	\$ 445,000	5.37%
TOTAL		\$ 493,042	\$ 520,852	\$ 534,752	\$ 445,000	\$ 535,319	\$ 445,000	5.37%
LEASE REVENUE								
11000 000 4370	Tideland Lease Revenue	\$ 41,670	\$ 50,080	\$ 67,196	\$ 76,658	\$ 64,065	\$ 64,065	0.77%
11000 000 5551	Lease Interest Income	\$ 54,024	\$ 55,787	\$ 54,830	\$ 50,000	\$ 52,276	\$ 52,276	0.63%
TOTAL		\$ 95,694	\$ 105,867	\$ 122,026	\$ 126,658	\$ 116,341	\$ 116,341	1.40%
LICENSES & PERMITS								
11000 000 4360	Building Permits	\$ 1,400	\$ 3,200	\$ 2,600	\$ 5,000	\$ 4,604	\$ 5,000	0.06%
11000 000 4365	Planning & Zoning Permit Revenue	\$ 700	\$ 1,500	\$ 2,550	\$ 2,000	\$ 3,683	\$ 4,000	0.05%
11000 000 4405	Dog Licenses	\$ 369	\$ 964	\$ 366	\$ 500	\$ 260	\$ -	0.00%
TOTAL		\$ 2,469	\$ 5,664	\$ 5,516	\$ 7,500	\$ 8,548	\$ 9,000	0.11%
MISCELLANEOUS REVENUES								
11000 000 4401	Fines & Forfeitures	\$ 14,668	\$ 11,894	\$ 10,010	\$ 15,000	\$ 3,389	\$ 12,191	0.15%
11000 000 4550	Interest Income (all general fund combined)	\$ -	\$ -	\$ 17,558	\$ 400,000	\$ 330,000	\$ 351,133	4.24%
11000 000 4600	Miscellaneous Revenues	\$ 2,148	\$ 48,511	\$ 70,243	\$ 10,000	\$ 27,971	\$ 15,000	0.18%
TOTAL		\$ 24,684	\$ 60,405	\$ 104,725	\$ 425,000	\$ 361,360	\$ 378,324	4.57%
TRANSFERS-IN FROM OTHER FUNDS								
11000 000 4920	Transfer from Permanent Fund	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 175,000	2.11%
11000 000 4925	Transfer from Secure Rural Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 175,000	2.11%
TOTAL GENERAL FUND REVENUES		\$ 7,199,384	\$ 7,117,970	\$ 7,296,795	\$ 7,232,662	\$ 7,860,555	\$ 8,286,720	100%

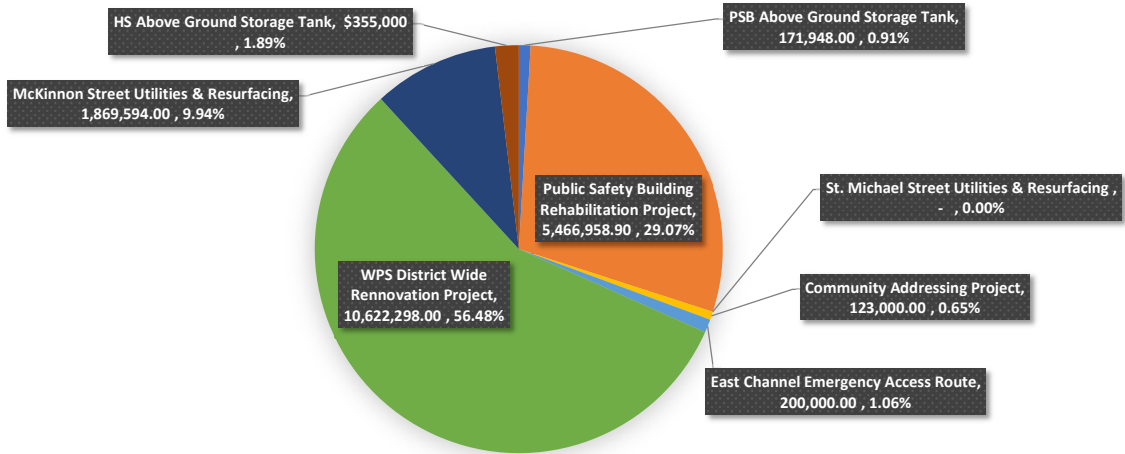
GENERAL FUND REVENUES BY FISCAL YEAR



GENERAL CAPITAL PROJECTS FUND TRANSFERS-IN	FY2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED	% OF REVENUE BY SOURCE
Transfer from General Fund	\$ -	\$ 1,744,900	\$ 1,793,256	\$ 7,237,752	\$ 7,237,752	38%
Transfer from Secure Rural Schools	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	1%
CDBG MS Roof Replacement Project	\$ 19,159	\$ -	\$ -	\$ 649,330	\$ 649,330	3%
Community Addressing Project Grant Revenue	\$ 19,159	\$ 87,970	\$ 60,696	\$ -	\$ -	0%
PSB Rehabilitation Project Revenue - USDA	\$ -	\$ -	\$ -	\$ 2,438,000	\$ 2,438,000	13%
East Channel Emergency Access Route Grant Revenue	\$ 19,159	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	1%
Wrangell Schools Renovation Grant Revenue	\$ 19,159	\$ 7,173,545	\$ -	\$ 6,113,123	\$ 6,113,123	32%
McKinnon St. Utilities and Surfacing Replacement Grant Revenue - LATCF	\$ -	\$ -	\$ -	\$ 932,000	\$ 932,000	5%
McKinnon St. Utilities and Surfacing Replacement Grant Revenue - DEC	\$ -	\$ -	\$ -	\$ 937,594	\$ 937,594	5%
High School Above Ground Storage Tank Grant Revenue - LATCF	\$ -	\$ -	\$ -	\$ 301,000	\$ 301,000	2%
TOTAL REVENUES & TRANSFERS-IN	\$ 95,793	\$ 9,206,415	\$ 1,853,952	\$ 19,058,799	\$ 19,058,799	100%
Sunset Garden Columbarium and Cemetery Expansion Project	\$ (1,580)	\$ -	\$ -	\$ -	\$ -	0%
PSB Underground Storage Tank Replacement	\$ 10,585	\$ 144,900	\$ 2,894	\$ 171,948	\$ 171,948	1%
Airport Generator Project	\$ 29,307	\$ -	\$ -	\$ -	\$ -	0%
PSB Rehabilitation Project - Local	\$ 7,237	\$ 500,000	\$ 174,075	\$ 3,028,959	\$ 3,028,959	16%
PSB Rehabilitation Project - USDA	\$ -	\$ -	\$ -	\$ 2,438,000	\$ 2,438,000	13%
St Michael Street Underground Utilities and Road Resurface	\$ 143,123	\$ 1,100,000	\$ 1,616,287	\$ -	\$ -	0%
Community Addressing Project Grant Expenditures	\$ 19,158	\$ 87,970	\$ 60,696	\$ 123,000	\$ 123,000	1%
East Channel Emergency Access Route Grant Expenditures	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	1%
Wrangell Schools Renovation DEED Grant Expenditures	\$ -	\$ 7,173,545	\$ -	\$ 6,113,123	\$ 6,113,123	32%
Wrangell Schools Renovation CDBG Grant Expenditures	\$ -	\$ -	\$ -	\$ 649,330	\$ 649,330	3%
Wrangell Schools Renovation Local Expenditures	\$ -	\$ 3,891,729	\$ -	\$ 3,859,845	\$ 3,859,845	20%
McKinnon St. Utilities and Surfacing Replacement Grant Rev. - LATCF	\$ -	\$ -	\$ -	\$ 932,000	\$ 932,000	5%
McKinnon St. Utilities and Surfacing Replacement Grant Rev. - DEC	\$ -	\$ -	\$ -	\$ 937,594	\$ 937,594	5%
High School Above Ground Storage Tank Grant Exp.- LATCF	\$ -	\$ -	\$ -	\$ 301,000	\$ 301,000	2%
High School Above Ground Storage Tank Expenditures (Local)	\$ -	\$ -	\$ -	\$ 54,000	\$ 54,000	0%
1st, 3rd, and Mission Road and Utility Replacement	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	1%
TOTAL PROJECT EXPENDITURES	\$ 207,830	\$ 13,098,144	\$ 1,853,952	\$ 19,058,799	\$ 19,058,799	100%

All General Fund Capital Projects above are accompanied by a project summary in Appendix 5: Approved Capital Projects

GENERAL FUND CAPITAL PROJECTS FUNDING ALLOCATION



Item a.

GENERAL FUND APPROPRIATIONS	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED	% OF TOTAL APPROPRIATIONS	INCREASE (DECREASE) FROM PY (\$)	INCREASE (DECREASE) FROM PY (%)
001 Administration	\$ 389,415	\$ 551,670	\$ 487,980	\$ 536,480	\$ 621,181	\$ 621,181	11%	\$ 133,201	27%
002 Clerk	\$ 271,170	\$ 279,030	\$ 228,816	\$ 228,990	\$ 233,819	\$ 233,819	4%	\$ 5,003	2%
003 Finance	\$ 1,139,090	\$ 947,018	\$ 723,577	\$ 851,523	\$ 659,150	\$ 659,150	12%	\$ (64,427)	-9%
012 Fire	\$ 1,148,559	\$ 337,940	\$ 379,705	\$ 354,906	\$ 481,290	\$ 442,100	6%	\$ 62,395	16%
013 Police	\$ 1,306,562	\$ 1,289,512	\$ 1,079,377	\$ 1,243,381	\$ 1,307,627	\$ 1,182,827	18%	\$ 103,450	10%
014 Corrections & Dispatch	\$ 516,537	\$ 527,293	\$ 478,375	\$ 554,854	\$ 553,804	\$ 528,504	8%	\$ 50,129	10%
015 Public Safety Building	\$ 177,592	\$ 162,479	\$ 234,857	\$ 233,385	\$ 230,691	\$ 226,491	4%	\$ (8,367)	-4%
021 Public Works	\$ 481,704	\$ 1,094,533	\$ 499,923	\$ 529,895	\$ 677,424	\$ 622,424	9%	\$ 122,501	25%
022 PW Garage	\$ 258,686	\$ 221,152	\$ 123,999	\$ 307,785	\$ 169,346	\$ 123,846	2%	\$ (153)	0%
024 PW Streets	\$ 435,044	\$ 589,080	\$ 572,275	\$ 970,228	\$ 676,701	\$ 566,701	10%	\$ (5,574)	-1%
026 Cemetery	\$ 3,068	\$ 1,589	\$ 6,352	\$ 165	\$ 11,807	\$ 11,807	0%	\$ 5,455	86%
029 Facilities Maintenance	\$ (96,230)	\$ 206,974	\$ 55,833	\$ 101,470	\$ 36,445	\$ 61,445	1%	\$ 5,612	10%
030 Capital Projects	\$ -	\$ 440,158	\$ 392,252	\$ 306,805	\$ 559,267	\$ 561,767	7%	\$ 169,515	43%
032 Economic Development/Planning	\$ 249,134	\$ 267,489	\$ 294,917	\$ 308,453	\$ 395,015	\$ 382,015	5%	\$ 87,099	30%
033 Community Service Organizations	\$ 43,045	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%
034 Library*	\$ 255,790	\$ 289,575	\$ 293,351	\$ 298,125	\$ 394,220	\$ 394,220	5%	\$ 100,869	34%
TOTAL EXPENDITURES	\$ 6,579,166	\$ 7,205,491	\$ 5,851,591	\$ 6,826,444	\$ 7,007,789	\$ 6,618,299	100%	\$ 766,709	13%

GENERAL FUND TRANSFERS-OUT

Transfer to Nolan Center (8921)	\$ 243,923	\$ 249,440	\$ 226,744	\$ 188,883	\$ 270,876	\$ 265,876
Transfer to Parks & Recreation (8924)	\$ 640,475	\$ 554,489	\$ 496,516	\$ 485,312	\$ 703,101	\$ 575,893
Transfer to WPSD	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ -	\$ -
Transfer to Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ 227,713	\$ 227,713
Transfer to Capital Project Funds (8990) <A>	\$ 623,237	\$ 1,545,161	\$ 1,744,900	\$ 1,853,952	\$ 7,237,752	\$ 7,237,752
11000 000 8990 Transfer to GF CIP	\$ 130,840	\$ 1,545,161	\$ 1,744,900	\$ 1,853,952	\$ 7,237,752	\$ 7,237,752
11000 125 8990 Transfer to NC CIP	\$ 115,548	\$ -	\$ 220,000	\$ -	\$ -	\$ -
11000 140 8990 Transfer to P&R CIP	\$ 376,850	\$ -	\$ -	\$ 11,463	\$ -	\$ -
Transfer to ERF Fund for Mill Purchase (8953)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers Out	\$ 1,507,635	\$ 2,349,090	\$ 3,068,160	\$ 3,128,147	\$ 8,439,441	\$ 8,307,233

Net Revenue Over (Under) Expenditures Before Transfers-out to NC/P&R/Capital Projects	\$ 620,218	\$ (87,521)	\$ 1,445,204	\$ 1,034,111	\$ 852,766	\$ 1,668,420
Net Revenue Over (Under) Expenditures Before Capital Projects	\$ (264,180)	\$ (891,450)	\$ 721,944	\$ 359,916	\$ (121,211)	\$ 826,652
Net Revenue Over (Under) Expenditures After Capital Projects	\$ (887,417)	\$ (2,436,611)	\$ (1,022,956)	\$ (1,494,036)	\$ (7,358,963)	\$ (6,411,100)
<i>Add: Bond Proceeds</i>			\$ 3,028,959			
Estimated Beginning Fund Balance	\$ 14,522,634	\$ 13,635,217	\$ 11,198,606	\$ 11,198,606	\$ 12,733,529	\$ 5,374,566
Estimated Ending Fund Balance	\$ 13,635,217	\$ 11,198,606	\$ 10,175,650	\$ 12,733,529	\$ 5,374,566	\$ 6,094,716

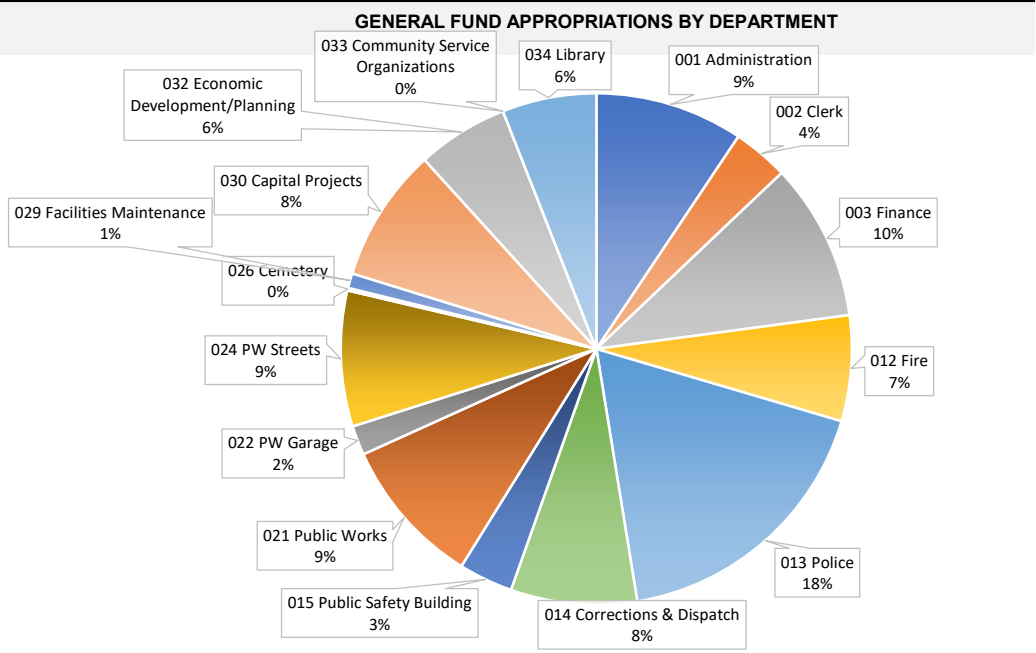
Tickmark Legend

<A> - A detail of capital projects is listed after the General Fund Operating Budgets. The amount in FY 2026 agrees to the sum of CIP appropriations in funds 11300, 21300, 24300, and 25300, without exception

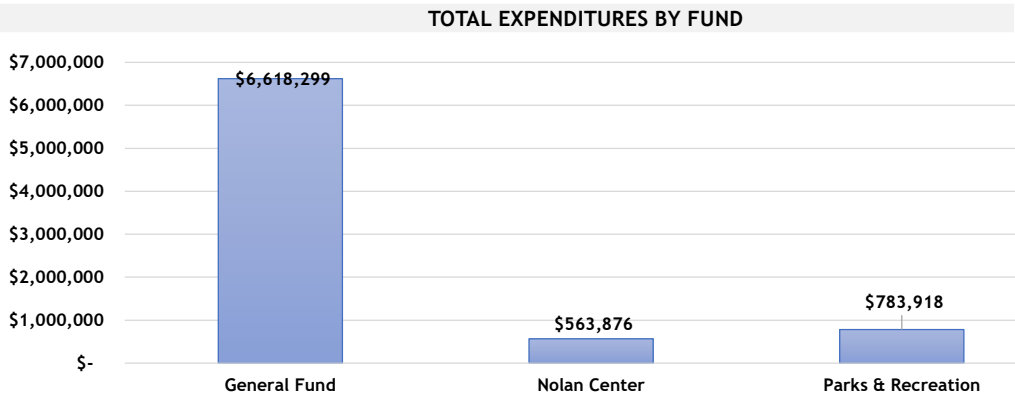
 - Estimated Fund Balance is at the consolidated level and therefore includes the General Fund CIP fund balance

GENERAL FUND SUMMARY & SUBSIDIZATION

GENERAL FUND SUMMARY	
General Fund Revenues	\$ 8,286,720
General Fund Expenses	\$ 6,618,299
Operating Surplus (Deficit)	\$ 1,668,420
Operating Margin as a % of Revenues	20.13%
<u>Less:</u>	
Transfer to P&R	\$ 575,893
Transfer to Nolan Center	\$ 265,876
Transfer to WPSD	\$ -
Operating Surplus (Deficit) after funding NC, P&R, and WPSD	\$ 826,652
Less: Transfers Out to Capital Projects	\$ 7,237,752
General Fund Surplus (Deficit) after Transfers Out and Projects	\$ (6,411,100)
<u>Add: Bond Proceeds</u>	
Public Safety Building GO Bond 2026 Series	\$ 3,028,959
School GO Bond 2023 Series	\$ 3,859,845
Impact on Unrestricted Fund Balance - Surplus (Deficit)	\$ 477,704



GENERAL FUND SUBSIDIZATION OF NOLAN CENTER AND P&R	
For Operations	
Nolan Center	\$ 265,876
Parks & Recreation	\$ 575,893
Total	\$ 841,769
For Capital Projects	
Nolan Center	\$ -
Parks & Recreation	\$ -
Total	\$ -
Total Support from General Fund	\$ 841,769



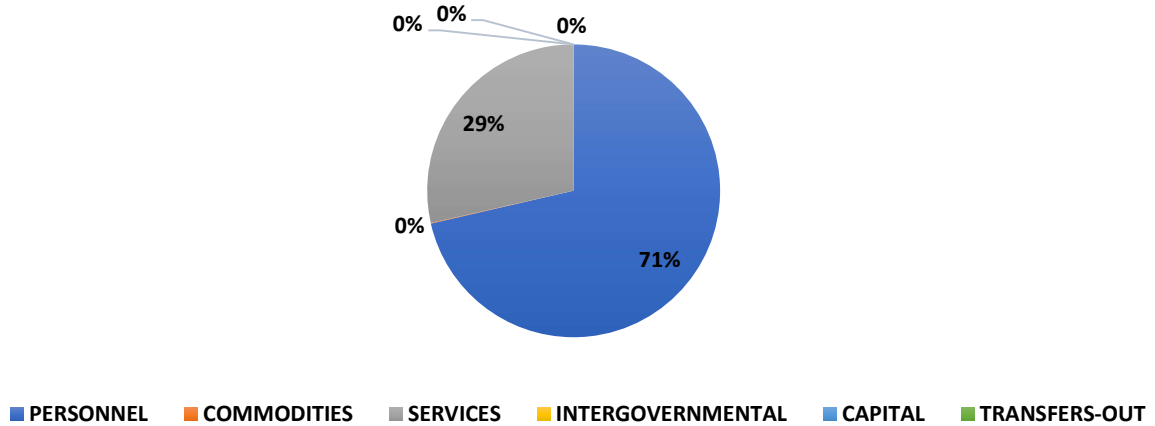
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
 Fund #11000, Dept #001

GENERAL FUND
ADMINISTRATION
 SUMMARY OF EXPENDITURES

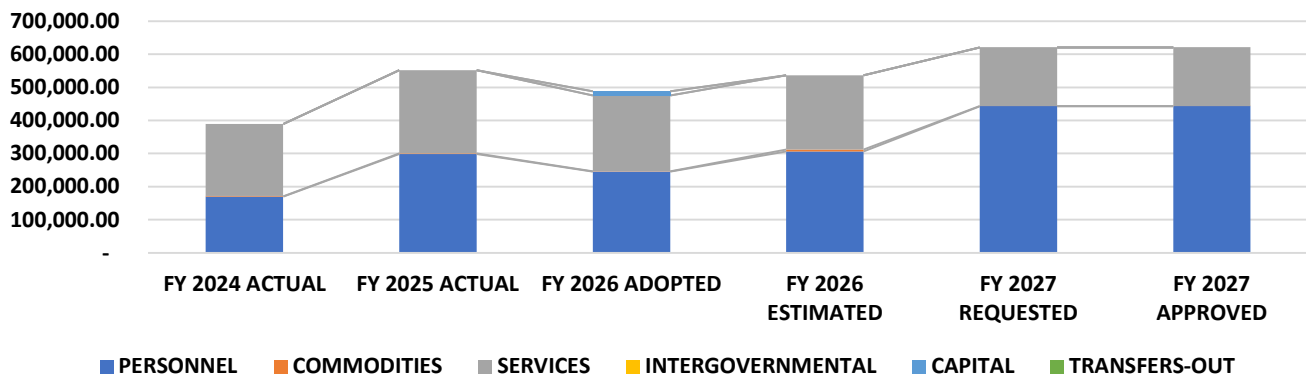
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	170,370	298,416	245,712	306,180	443,407	443,407
COMMODITIES	1,272	2,360	500	6,086	500	500
SERVICES	217,773	250,894	229,268	224,214	177,274	177,274
INTERGOVERNMENTAL	-	-	-	-	-	-
CAPITAL	-	-	12,500	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	389,415	551,670	487,980	536,480	621,181	621,181

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES



ADMINISTRATIVE EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
 2027 ANNUAL BUDGET
 Fund #11000, Dept #001

GENERAL FUND
 ADMINISTRATION DEPARTMENT
 DETAIL OF EXPENDITURES

ADMINISTRATION GENERAL FUND EXPENSES	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 001 6001 Salaries & Wages	\$ 121,204	\$ 206,784	\$ 169,600	\$ 226,724	\$ 302,431	\$ 302,431
11000 001 6002 Temporary Wages	\$ 1,700	\$ 4,380	\$ -	\$ -	\$ -	\$ -
11000 001 6100 Employer Costs	\$ 40,264	\$ 63,527	\$ 59,517	\$ 59,716	\$ 130,920	\$ 130,920
11000 001 7001 Materials & Supplies	\$ 1,272	\$ 2,360	\$ 500	\$ 6,086	\$ 500	\$ 500
11000 001 7502 Phone/Internet	\$ 687	\$ 705	\$ 705	\$ 1,293	\$ 1,410	\$ 1,410
11000 001 7503 Information Technology	\$ 3,668	\$ 3,300	\$ 3,300	\$ 3,399	\$ 3,300	\$ 3,300
11000 001 7505 Travel, Training, and Professional Development	\$ 4,638	\$ 20,693	\$ 13,595	\$ 17,063	\$ 7,055	\$ 7,055
11000 001 7507 Memberships & Dues	\$ 1,427	\$ 500	\$ 3,469	\$ 1,198	\$ 1,000	\$ 1,000
11000 001 7508 Insurance	\$ 31,033	\$ 26,139	\$ 29,094	\$ 29,094	\$ 22,884	\$ 22,884
11000 001 7519 Professional Services Contractual	\$ 5,416	\$ 24,185	\$ 4,500	\$ 32,894	\$ 5,000	\$ 5,000
11000 001 7520 Attorney, Retainer	\$ 91,735	\$ 125,015	\$ 105,800	\$ 73,912	\$ 61,480	\$ 61,480
11000 001 7530 Lobbying	\$ 74,650	\$ 71,050	\$ 77,400	\$ 80,650	\$ 82,200	\$ 82,200
11000 001 7576 Contingency	\$ 9,157	\$ -	\$ 5,000	\$ 1,776	\$ -	\$ -
11000 001 7580 Recruitment and Employee Retention	\$ 2,564	\$ 3,032	\$ 3,000	\$ 2,677	\$ 3,000	\$ 3,000
11000 001 7900 Capital Equipment	\$ -	\$ -	\$ 12,500	\$ -	\$ -	\$ -
TOTAL ADMINISTRATION EXPENSES	\$ 389,415	\$ 551,670	\$ 487,980	\$ 536,480	\$ 621,181	\$ 621,181

JUSTIFICATION & EXPLANATION
 ADMINSTRATIVE DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION		
6001	SALARIES & WAGES		
	BOROUGH MANAGER SALARY		\$ 225,000
	BOROUGH MANAGER VEHICLE STIPEND		\$ 3,600
	EXECUTIVE ASSISTANT SALARY		\$ 73,831
	TOTAL		\$ 302,431
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)		\$ 22,651
	STATE OF ALASKA PERS (22%)		\$ 65,743
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 42,526
	TOTAL		\$ 130,920
6XXX	CARES ACT OFF-SET - ALL PAYROLL COSTS ELIGIBLE FOR REIMBURSEMENT THROUGH CARES ACT RELIEF FUNDING		
7001	MATERIALS & SUPPLIES - VARIOUS CLEANING SUPPLIES & OFFICE SUPPLIES SUCH AS PRINTER PAPER & INK, LETTER HEAD, AND OTHER MISC. SUPPLIES		
7502	PHONE/INTERNET - ANNUAL ALLOTMENT FOR PHONE LANDLINE, INTERNET SERVICE, AND CELL PHONE		
7505	TRAVEL, TRAINING, & PROFESSIONAL DEVELOPMENT - TRAVEL FOR ADMIN TO LOBBY FOR FUNDING AND ATTEND TRAINING/CONFERENCE OPPORTUNITIES RELEVANT TO THE BOROUGH		
7506	PUBLICATIONS & ADVERTISING - COST TO PUBLISH LEGAL NOTICES, ADVERTISEMENTS, ORDINANCES, BIDS, AND OTHER REQUIRED MATERIALS INCLUDING ELECTION PUBLICATIONS		
7507	MEMBERSHIPS & DUES - SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATIONS		
7508	INSURANCE - ALLOTMENT FOR BUILDING & VEHICLE INSURANCE		
7519	PROFESSIONAL SERVICES CONTRACTUAL - CATERING EXPENSES FOR BOROUGH EMPLOYEE EVENTS (I.E. CHIRSTMAS PARTY & SUMMER PICNIC)		
7520	ATTORNEY, RETAINER - ALLOTMENT FOR ATTORNEY FEES & FUTURE SERVICES		
7530	LOBBYING - COST OF FEDERAL AND STATE LOBBYIST CONTRACTS		
7576	CONTINGENCY - FUNDS AVAILABLE TO ADDRESS UNFORESEEN EXPENSES INCURRED DUE TO EXTRAORDINARY ACTIVITES OR EVENTS		
7580	RECRUITMENT & EMPLOYEE RETENTION - EXPENSES INCURRED RELATED TO RECRUITMENT & HIRING EFFORTS		
70XX	CARES ACT OFF-SET (NON PAYROLL EXPENDITURES) - NON-PAYROLL EXPENSES ELLIGIBLE FOR REIMBURSEMENT THROUGH CARES ACT FUNDING		
7900	CAPITAL EXPENDITURES - CAPITALIZABLE PURCHASES THAT ARE DEPRECIABLE AND INCURRED SPECIFIC TO ADMINISTRATION OPERATIONS		

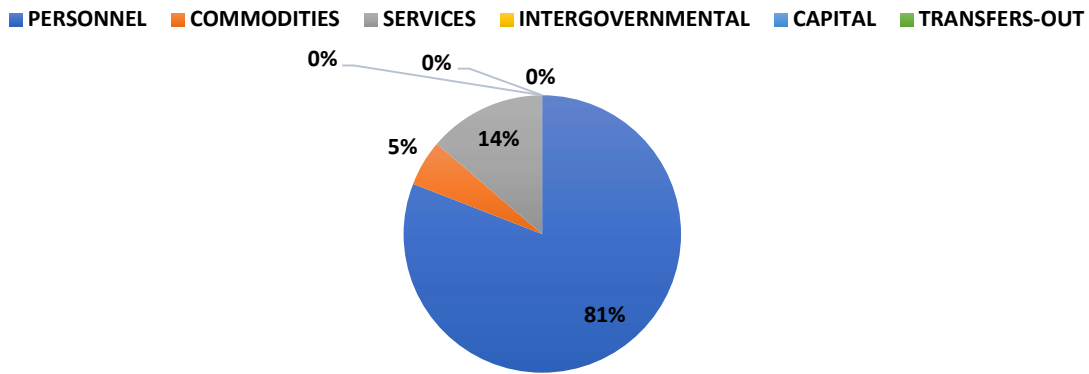
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #11000, Dept #002

GENERAL FUND
CLERK AND ASSEMBLY
SUMMARY OF EXPENDITURES

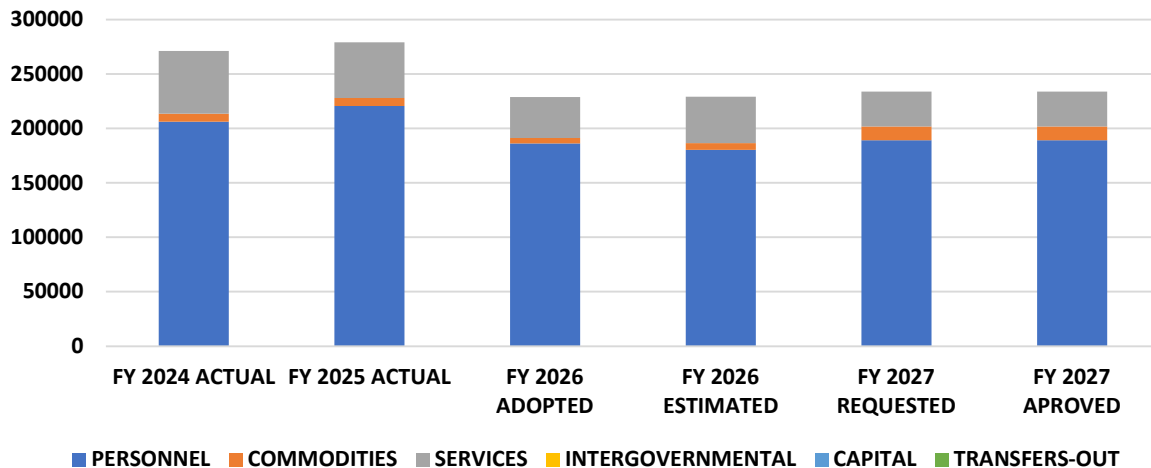
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	206,202	220,412	186,180	180,151	189,152	189,152
COMMODITIES	7,255	7,556	5,000	6,434	12,500	12,500
SERVICES	57,713	51,062	37,636	42,406	32,166	32,166
INTERGOVERNMENTAL	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	271,170	279,030	228,816	228,990	233,819	233,819

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES



CLERK & ASSEMBLY EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
 2027 ANNUAL BUDGET
 Fund #11000, Dept #002

GENERAL FUND
 CLERK AND ASSEMBLY
 DETAIL OF EXPENDITURES

ASSEMBLY & CLERK GENERAL FUND EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 002 6001	Salaries & Wages	\$ 129,515	\$ 136,532	\$ 111,180	\$ 138,744	\$ 117,774	\$ 117,774
11000 002 6002	Temporary Wages (Election Workers)	\$ 325	\$ 1,112	\$ 1,394	\$ 715	\$ 2,354	\$ 2,354
11000 002 6005	Overtime	\$ 305	\$ 193	\$ 542	\$ -	\$ 542	\$ 542
11000 002 6100	Employer Costs	\$ 65,931	\$ 65,594	\$ 62,879	\$ 37,937	\$ 56,983	\$ 56,983
11000 002 7001	Materials & Supplies (Election Exp)	\$ 7,255	\$ 7,556	\$ 5,000	\$ 6,434	\$ 12,500	\$ 12,500
11000 002 7502	Phone/Internet	\$ 1,032	\$ 950	\$ 705	\$ 861	\$ 1,008	\$ 1,008
11000 002 7503	Information Technology	\$ 18,588	\$ 13,821	\$ 9,333	\$ 14,512	\$ 13,430	\$ 13,430
11000 002 7505	Travel, Training, and Professional Development	\$ 10,126	\$ 16,981	\$ 10,185	\$ 2,755	\$ 11,500	\$ 11,500
11000 002 7506	Publications & Advertising	\$ 29,674	\$ 25,708	\$ 19,120	\$ 17,673	\$ 9,000	\$ 9,000
11000 002 7507	Memberships & Dues	\$ 5,671	\$ 5,606	\$ 5,178	\$ 5,145	\$ 5,178	\$ 5,178
11000 002 7571	Recording Fees	\$ 257	\$ 230	\$ 300	\$ 1,589	\$ 300	\$ 300
11000 002 7572	Records Preservation	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250
11000 002 7574	Municipal Code Republishing	\$ 2,491	\$ 4,747	\$ 3,000	\$ 2,626	\$ 3,000	\$ 3,000
11000 002 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ASSEMBLY & CLERK EXPENDITURES		\$ 271,170	\$ 279,030	\$ 228,816	\$ 228,990	\$ 233,819	\$ 233,819

JUSTIFICATION & EXPLANATION
 CLERK/ASSEMBLY DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION		
6001	SALARIES & WAGES		
	Borough Clerk Regular Wages	\$	111,425
	Borough Clerk Vehicle Stipend	\$	3,000
	Borough Manager Acting Pay	\$	3,348
	TOTAL	\$	117,774
6002	TEMPORARY WAGES - ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY ELECTION HELP		2,354
	Election Worker Pay		
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	8,700
	STATE OF ALASKA PERS (22%)	\$	25,250
	GROUP HEALTH, LIFE INSURANCE, AND WORKER'S COMPENSATION	\$	23,033
	TOTAL	\$	56,983
7001	MATERIALS AND SUPPLIES - OFFICE PRODUCTS SUCH AS FILE FOLDERS, PRINTER INK, NAME PLAQUES, CALENDARS, PENS, ETC.		
7502	PHONE - DIRECTOR CELL PHONE REIMBURSEMENT & SHARE OF CITY HALL LANDLINE		
7503	INFORMATION TECHNOLOGY - ANNUAL MAINTENANCE FOR CITY WEBSITE, MUNICODE MEETINGS, DOMINION VOTING, AND LASERFICHE. AND COST FOR NEW LASERFICHE MODULE FOR RECORDS MANAGEMENT.		
7505	TRAVEL & TRAINING - COST OF TRAVEL & TRAINING FOR BOROUGH ASSEMBLY AND BOROUGH CLERK FOR AML, SOUTHEAST CONFERENCE, AAMC, AND IIMC.		
7506	PUBLICATION & ADVERTISING - PUBLICATIONS IN THE SENTINEL AND ANNUAL CONTRIBUTION TO KSTK FOR BROADCASTING MEETINGS.		
7507	MEMBERSHIPS & DUES - MEMBERSHIP DUES FOR AML, ACOM, SE CONFERENCE, AAMC, IIMC, NAP, AND NACO.		
7571	RECORDING FEES - DISTRICT RECORDER FEES FOR RECORDING QCD'S, PLATS, ETC.		
7572	RECORDS PRESERVATION - ACID FREE BOOKS FOR MINUTES, RESOLUTIONS, AND ORDINANCES.		
7574	MUNICIPAL CODE REPUBLISHING - FOR CODIFYING ORDINANCES IN THE WRANGELL MUNICIPAL CODE.		

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #11000, Dept #003

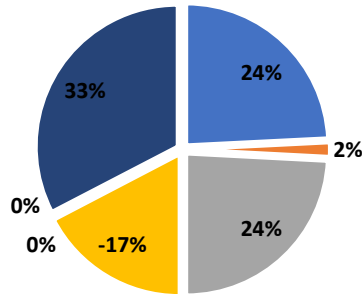
GENERAL FUND
FINANCE DEPARTMENT
DETAIL OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

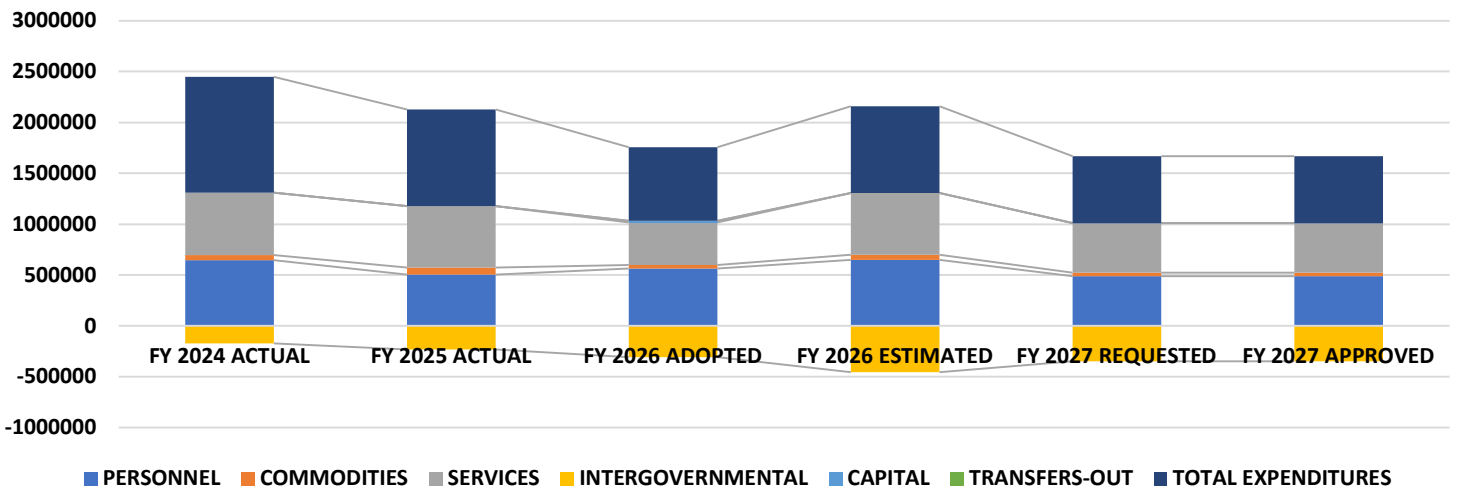
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	644,487	504,438	564,652	647,492	489,140	489,140
COMMODITIES	51,428	69,942	32,000	51,807	32,800	32,800
SERVICES	614,457	604,247	421,868	607,311	487,753	487,753
INTERGOVERNMENTAL	(171,283)	(231,609)	(309,942)	(455,087)	(350,543)	(350,543)
CAPITAL	-	-	15,000	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	1,139,090	947,018	723,577	851,523	659,150	659,150

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES

■ PERSONNEL ■ COMMODITIES ■ SERVICES ■ INTERGOVERNMENTAL ■ CAPITAL ■ TRANSFERS-OUT ■ TOTAL EXPENDITURES



FINANCE EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #11000, Dept #003

GENERAL FUND
FINANCE DEPARTMENT
DETAIL OF EXPENDITURES

FINANCE GENERAL FUND EXPENDITURES	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 003 6001 Salaries & Wages	\$ 422,598	\$ 323,794	\$ 375,588	\$ 443,240	\$ 317,017	\$ 317,017
11000 003 6005 Overtime	\$ 8,298	\$ 303	\$ 1,500	\$ 1,862	\$ 15,000	\$ 15,000
11000 003 6100 Employer Costs	\$ 196,092	\$ 168,050	\$ 169,964	\$ 183,611	\$ 154,023	\$ 154,023
11000 003 7001 Materials & Supplies	\$ 19,390	\$ 16,521	\$ 10,000	\$ 17,487	\$ 10,800	\$ 10,800
11000 003 7002 Facility Repair & Maintenance	\$ 4,081	\$ 37,418	\$ -	\$ 5,195	\$ 5,000	\$ 5,000
11000 003 7003 Custodial Supplies	\$ 4,033	\$ 3,834	\$ 2,500	\$ 3,605	\$ -	\$ -
11000 003 7004 Postage & Shipping	\$ 13,859	\$ 4,350	\$ 13,000	\$ 12,494	\$ 13,000	\$ 13,000
11000 003 7008 Non-Capital Equipment	\$ -	\$ 2,032	\$ 2,500	\$ 6,530	\$ -	\$ -
11000 003 7009 Equipment Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 003 7011 Equipment Rental Expense	\$ 10,066	\$ 5,785	\$ 4,000	\$ 6,496	\$ 4,000	\$ 4,000
11000 003 7199 Misc Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 003 7501 Utilities	\$ 11,811	\$ 11,486	\$ 12,413	\$ 11,753	\$ 11,988	\$ 11,988
11000 003 7502 Phone/Internet	\$ 15,437	\$ 18,113	\$ 16,705	\$ 19,175	\$ 12,810	\$ 12,810
11000 003 7503 Information Technology	\$ 181,546	\$ 241,283	\$ 157,500	\$ 264,725	\$ 182,500	\$ 182,500
11000 003 7505 Travel, Training, and Professional Development	\$ 17,500	\$ 12,292	\$ 17,600	\$ 18,779	\$ 3,100	\$ 3,100
11000 003 7506 Publications & Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 003 7507 Memberships & Dues	\$ 469	\$ 745	\$ 750	\$ 400	\$ 750	\$ 750
11000 003 7508 Insurance	\$ 9,742	\$ 7,275	\$ 9,500	\$ 8,969	\$ 4,704	\$ 4,704
11000 003 7509 Bank & Credit Card Fees	\$ 109,151	\$ 118,593	\$ 10,000	\$ 120,171	\$ 110,000	\$ 110,000
11000 003 7519 Professional Services	\$ 5,034	\$ 13,661	\$ 15,000	\$ 2,370	\$ 15,000	\$ 15,000
11000 003 7540 Auditing Services	\$ 230,917	\$ 139,492	\$ 150,000	\$ 129,748	\$ 100,000	\$ 100,000
11000 003 7550 Property Assessment/Appraisal Services	\$ 50,350	\$ 53,600	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
11000 003 7603 Charges from Finance	\$ (190,655)	\$ (248,065)	\$ (339,212)	\$ (484,356)	\$ (381,791)	\$ (381,791)
11000 003 7621 Public Works Labor Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 003 7629 Charges from Facilities Maintenance	\$ 19,373	\$ 16,456	\$ 29,269	\$ 29,269	\$ 31,248	\$ 31,248
11000 003 7900 Capital Expenditures	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -
TOTAL FINANCE EXPENDITURES	1,139,090	947,018	723,577	851,523	659,150	659,150

JUSTIFICATION & EXPLANATION
FINANCE DEPARTMENT

GL ACCT DESCRIPTION

6001 SALARIES & WAGES

Finance Director Salary	\$ 119,984
Senior Staff Accountant Salary	\$ 70,227
Utilities Clerk Salary	\$ 67,094
Accounts Payable Clerk Salary	\$ 59,712
TOTAL	\$ 317,017

6005 OVERTIME

Senior Staff Accountant	\$ 15,000
TOTAL	\$ 15,000

61XX EMPLOYER COSTS

FICA, SBS AND MEDICARE (7.58%)	\$ 25,167
STATE OF ALASKA PERS (22%)	\$ 73,044
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 55,813
TOTAL	\$ 154,023

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #11000, Dept #012

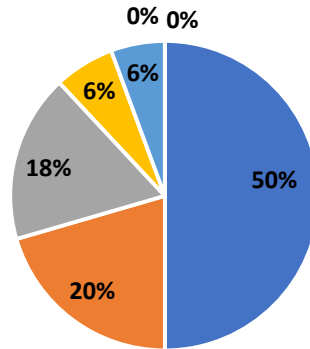
GENERAL FUND
FIRE DEPARTMENT
DETAIL OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

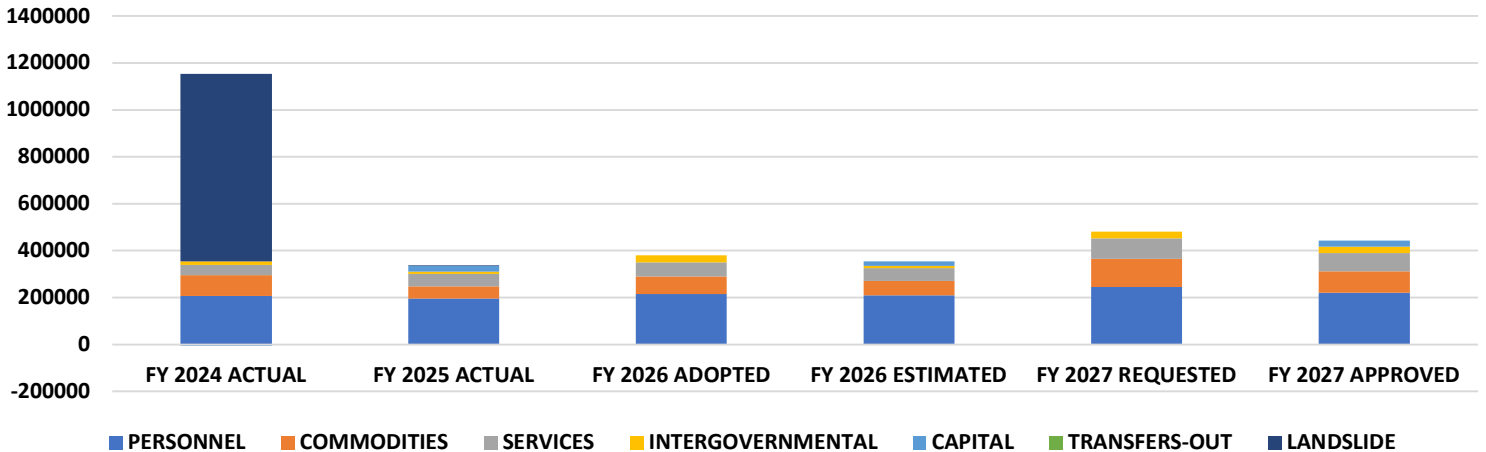
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	207,503	196,990	214,906	209,887	245,723	221,033
COMMODITIES	87,103	51,368	75,000	61,167	120,000	90,500
SERVICES	44,950	51,513	60,559	54,518	87,739	77,739
INTERGOVERNMENTAL	14,391	9,483	29,241	9,441	27,828	27,828
CAPITAL	(5,345)	26,365	-	19,893	-	25,000
TRANSFERS-OUT	-	-	-	-	-	-
LANDSLIDE	799,957	2,221	-	-	-	-
TOTAL EXPENDITURES	1,148,559	337,940	379,705	354,906	481,290	442,100

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES

■ PERSONNEL ■ COMMODITIES ■ SERVICES ■ INTERGOVERNMENTAL ■ CAPITAL ■ TRANSFERS-OUT ■ LANDSLIDE



FIRE EXPENDITURES BY FISCAL YEAR



**CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #11000, Dept #12**

**GENERAL FUND
FIRE DEPARTMENT
DETAIL OF EXPENDITURES**

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
FIRE GENERAL FUND EXPENDITURES		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 012 6001	Salaries & Wages	\$ 111,906	\$ 106,994	\$ 114,658	\$ 110,648	\$ 119,290	\$ 119,290
11000 012 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
11000 012 6005	Overtime	\$ 15,926	\$ 9,623	\$ 4,162	\$ 7,801	\$ 5,412	\$ 5,412
11000 012 6100	Employer Costs	\$ 68,953	\$ 65,388	\$ 76,086	\$ 76,277	\$ 71,331	\$ 71,331
11000 012 7001	Materials & Supplies	\$ 11,394	\$ 16,746	\$ 19,500	\$ 17,753	\$ 15,500	\$ 15,500
11000 012 7008	Non-Capital Equipment	\$ 46,386	\$ 5,531	\$ 7,500	\$ 4,927	\$ 29,000	\$ 15,000
11000 012 7009	Equipment Repair & Maintenance	\$ 12,933	\$ 7,036	\$ 15,000	\$ 7,177	\$ 19,000	\$ 15,000
11000 012 7010	Vehicle Maintenance	\$ 7,140	\$ 9,826	\$ -	\$ 9,382	\$ -	\$ -
11000 012 7100	Uniform, Gear & Clothing Allowance	\$ 2,093	\$ 10,681	\$ 20,000	\$ 421	\$ 46,500	\$ 35,000
11000 012 7110	Fire Prevention & Education	\$ -	\$ -	\$ 6,500	\$ 110	\$ 1,500	\$ 1,500
11000 012 7112	Contribution for Fire Calls	\$ 7,500	\$ 12,000	\$ 12,000	\$ 12,000	\$ 42,000	\$ 32,000
11000 012 7113	Fire Substation Expense	\$ 4,156	\$ 1,548	\$ 10,000	\$ 2,038	\$ 10,000	\$ 10,000
11000 012 7501	Utilities	\$ 8,182	\$ 5,813	\$ 10,340	\$ 11,771	\$ 11,220	\$ 11,220
11000 012 7502	Phone/Internet	\$ 8,538	\$ 11,139	\$ 9,219	\$ 7,236	\$ 10,965	\$ 10,965
11000 012 7503	Information Technology	\$ -	\$ 459	\$ -	\$ 754	\$ -	\$ -
11000 012 7505	Travel, Training, and Professional Development	\$ 10,719	\$ 14,985	\$ 20,000	\$ 15,160	\$ 44,690	\$ 20,000
11000 012 7508	Insurance	\$ 20,730	\$ 22,102	\$ 22,500	\$ 22,646	\$ 22,054	\$ 22,054
11000 012 7590	Grant Expenditures	\$ 3,000	\$ -	\$ 3,000	\$ 19,468	\$ -	\$ -
11000 012 7622	Charges from Garage	\$ 13,113	\$ 9,422	\$ 26,325	\$ 6,525	\$ 23,527	\$ 23,527
11000 012 7629	Charges from Facilities Maintenance	\$ 1,278	\$ 61	\$ 2,916	\$ 2,916	\$ 4,301	\$ 4,301
11000 012 7900	Capital Expenditures	\$ (5,345)	\$ 26,365	\$ -	\$ 19,893	\$ -	\$ 25,000
11000 012 7XXX 00 00911	Landslide Expenses (Consolidated)	\$ 799,957	\$ 2,221	\$ -	\$ -	\$ -	\$ -
TOTAL FIRE DEPARTMENT EXPENDITURES		\$ 1,148,559	\$ 337,940	\$ 379,705	\$ 354,906	\$ 481,290	\$ 442,100

**JUSTIFICATION & EXPLANATION
FIRE DEPARTMENT**

ACCT NO.	ACCOUNT DESCRIPTION		
6001	SALARIES & WAGES		
	Fire Chief Salary (1,144 hours)	\$	43,953
	Fire/EMS Administrator	\$	75,337
	TOTAL	\$	119,290
6005	OVERTIME		
	Fire/EMS Administrator Overtime	TOTAL \$	5,412
		\$	5,412
61XX	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	9,452
	STATE OF ALASKA PERS (22%)	\$	27,434
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	34,444
	TOTAL	\$	71,331
7001	MATERIALS & SUPPLIES - COSTS FOR OFFICE SUPPLIES, CLEANING SUPPLIES, FIREFIGHTING CLASS A FOAM, HAZMAT RESPONSE SUPPLIES, EQUIPMENT BLADES & CHAINS, FIREFIGHTING APPLIANCES & HARDWARE, BATTERIES		
7008	NON-CAPITAL EQUIPMENT - COSTS FOR RADIOS AND REPEATERS		
7009	EQUIPMENT REPAIR & MAINTENANCE - COSTS FOR RADIO MAINTENANCE, SMALL ENGINE REPAIR, COMPRESSOR MAINTENANCE, LADDER MAINTENANCE, HOSE & APPLIANCE REPAIR, CYLINDER HYDROSTATIC TESTING, AND OTHER MISC. EQUIPMENT REPAIR		
7010	VEHICLE MAINTENANCE - ALLOTMENT FOR PUBLIC WORKS FOR VEHICLE MAINTENANCE & REPAIR		
7100	UNIFORM, GEAR & CLOTHING - COST FOR TURNOUTS, HOODS, & HELMETS		
7110	FIRE PREVENTION & EDUCATION - COST FOR EDUCATION MATERIALS & SMOKE DETECTORS		
7112	CONTRIBUTION FOR FIRE CALLS - ANNUAL CONTRIBUTION FOR VOLUNTEERS		
7113	FIRE SUBSTATION EXPENSE - ALLOTMENT FOR FACILITY MAINTENANCE OF 5.5 MILE SUBSTATION		
7501	UTILITIES - WATER, SEWER, GARBAGE, ELECTRIC		
7502	PHONE/INTERNET - ANNUAL ALLOTMENT FOR LANDLINES, FAX, AND INTERNET SERVICES		
7503	INFORMATION TECHNOLOGY - ANNUAL ALLOTMENT FOR TECHNOLOGY SERVICES & SUPPORT		
7505	TRAVEL & TRAINING - FIRE & EMS CONFERENCES, METHODS OF INSTRUCTION, VECTOR SOLUTIONS		
7508	INSURANCE - VEHICLE & PROPERTY INSURANCE, SHOEMAKER SUBSTATION INSURANCE, VEHICLE INSURANCE FOR 2021 FREIGHTLINER, 1998 PIERCE, 1988 SEAGRAVE, & 1934 ANTIQUE FIRE TRUCKS		
7590	GRANT EXPENDITURES - APEI SAFETY GRANT FIRE RADIOS		
7622	CHARGES FROM GARAGE - ANNUAL ALLOTMENT FOR GARAGE LABOR		
7629	CHARGES FROM CAPITAL FACILITIES - ANNUAL ALLOTMENT FOR SUBSTATION WORK FROM CAPITAL FACILITIES		
7900	CAPITAL EXPENDITURES - EQUIPMENT AND/OR VEHICLES THAT ARE IN EXCESS OF \$5,000, CAPITALIZABLE, AND DEPRECIATED		

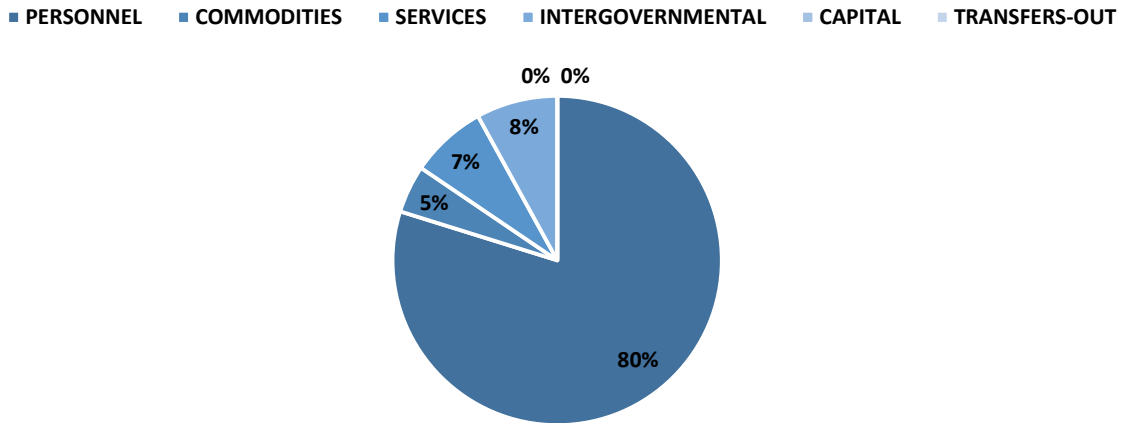
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 11000, Dept 013

GENERAL FUND
POLICE DEPARTMENT
DETAIL OF EXPENDITURES

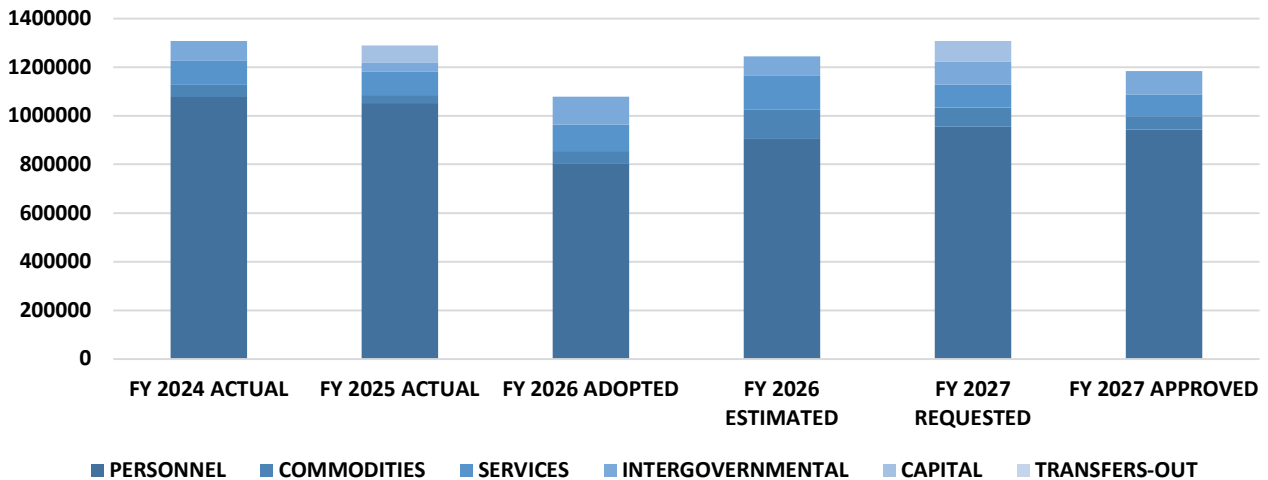
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	1,077,327	1,051,605	804,079	905,265	955,115	944,115
COMMODITIES	48,773	33,538	51,000	119,487	78,400	55,400
SERVICES	99,166	96,600	108,605	139,273	95,658	88,858
INTERGOVERNMENTAL	81,296	37,000	115,693	79,356	94,454	94,454
CAPITAL	-	70,768	-	-	84,000	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	1,306,562	1,289,512	1,079,377	1,243,381	1,307,627	1,182,827

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES



POLICE EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
 Fund #11000, Dept #13

GENERAL FUND
POLICE DEPARTMENT
 DETAIL OF EXPENDITURES

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
POLICE GENERAL FUND EXPENDITURES		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 013 6001	Salaries & Wages	\$ 652,018	\$ 654,368	\$ 495,195	\$ 565,253	\$ 600,221	\$ 600,221
11000 013 6005	Overtime	\$ 61,641	\$ 43,390	\$ 22,008	\$ 35,647	\$ 29,005	\$ 29,005
11000 013 6100	Employer Costs	\$ 347,122	\$ 334,505	\$ 261,876	\$ 273,558	\$ 284,889	\$ 284,889
11000 013 7001	Materials & Supplies	\$ 4,766	\$ 3,484	\$ 3,000	\$ 21,682	\$ 5,200	\$ 5,200
11000 013 7004	Postage & Shipping	\$ 585	\$ 294	\$ 2,000	\$ 430	\$ 2,000	\$ 1,000
11000 013 7008	Non-capital Equipment	\$ 12,357	\$ 1,633	\$ 3,000	\$ 1,309	\$ 22,500	\$ 7,500
11000 013 7009	Equipment Repair & Maintenance	\$ -	\$ -	\$ 1,500	\$ 68,583	\$ 1,500	\$ 1,500
11000 013 7010	Vehicle Maintenance	\$ 9,150	\$ 8,710	\$ 10,000	\$ 4,857	\$ 10,000	\$ 10,000
11000 013 7012	Boat Maintenance & Repair	\$ 1,502	\$ 212	\$ 6,000	\$ 5,630	\$ 9,000	\$ 6,000
11000 013 7014	Vehicle Impound Expenses	\$ 1,200	\$ -	\$ 5,000	\$ 5,400	\$ 3,200	\$ 3,200
11000 013 7100	Uniform, Gear & Clothing Allowance	\$ 12,283	\$ 11,673	\$ 13,000	\$ 9,746	\$ 17,000	\$ 13,000
11000 013 7101	Criminal History Records	\$ 180	\$ 20	\$ -	\$ 60	\$ -	\$ -
11000 013 7103	Ammunition & Less Lethal Supplies	\$ 6,932	\$ 7,532	\$ 7,500	\$ 1,849	\$ 8,000	\$ 8,000
11000 013 7104	Special Investigations	\$ 1,329	\$ 2,103	\$ 3,500	\$ 1,571	\$ 3,500	\$ 3,500
11000 013 7105	Animal Control Expenses	\$ 415	\$ 491	\$ 500	\$ 153	\$ 500	\$ 500
11000 013 7502	Phone/Internet	\$ 18,431	\$ 20,857	\$ 19,608	\$ 21,351	\$ 16,049	\$ 16,049
11000 013 7503	Information Technology	\$ 10,826	\$ 3,325	\$ 2,100	\$ 28,458	\$ 15,800	\$ 8,000
11000 013 7505	Travel, Training and Professional Development	\$ 16,546	\$ 19,342	\$ 25,000	\$ 30,806	\$ 41,000	\$ 30,000
11000 013 7506	Publications & Advertising	\$ 273	\$ 278	\$ -	\$ -	\$ -	\$ -
11000 013 7507	Memberships & Dues	\$ 375	\$ 220	\$ -	\$ -	\$ 1,000	\$ 1,000
11000 013 7508	Insurance	\$ 67,336	\$ 68,322	\$ 80,777	\$ 80,777	\$ 56,110	\$ 56,110
11000 013 7509	Bank & Credit Card Fees	\$ -	\$ 984	\$ -	\$ 1,903	\$ -	\$ 1,000
11000 013 7515	Permits, Inspections, Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 013 7519	Police Professional Services Contractual	\$ -	\$ -	\$ 2,120	\$ 5,000	\$ 2,700	\$ 2,700
11000 013 7622	Charges from Garage	\$ 10,084	\$ 9,891	\$ 44,693	\$ 6,123	\$ 43,454	\$ 43,454
11000 013 7701	State of Alaska Share of DMV Services	\$ 69,741	\$ 27,080	\$ 70,000	\$ 72,886	\$ 50,000	\$ 50,000
11000 013 7702	State of Alaska Share of Citations	\$ 1,471	\$ 29	\$ 1,000	\$ 347	\$ 1,000	\$ 1,000
11000 013 7900	Capital Expenditures	\$ -	\$ 70,768	\$ -	\$ -	\$ 84,000	\$ -
TOTAL POLICE DEPARTMENT EXPENDITURES		\$ 1,306,562	\$ 1,289,512	\$ 1,079,377	\$ 1,243,381	\$ 1,307,627	\$ 1,182,827

JUSTIFICATION & EXPLANATION
 POLICE DEPARTMENT

GL ACCT DESCRIPTION	GRANT FUNDED	GENERAL FUND	TOTAL ALLOCATION
6001 SALARIES & WAGES			
Police Chief Salary		\$ 137,710	\$ 137,710
Police Sergeant Salary		\$ 89,833	\$ 89,833
Police Officer #1 Salary		\$ 80,732	\$ 80,732
Police Officer #2 Salary		\$ 79,149	\$ 79,149
Police Officer #3 Salary		\$ 82,347	\$ 82,347
Police Officer #4 Salary	\$ 53,766	\$ 17,922	\$ 71,688
Administrative Assistant Salary		\$ 58,763	\$ 58,763
TOTAL	\$ 53,766	\$ 546,455	\$ 600,221
6005 OVERTIME			
Police Sergeant (100 hours)		\$ 6,453	\$ 6,453
Police Officer #1 (100 hours)		\$ 5,800	\$ 5,800
Police Officer #2 (100 hours)		\$ 5,686	\$ 5,686
Police Officer #3 (100 hours)		\$ 5,916	\$ 5,916
Police Officer #4 (100 hours)	\$ 3,862	\$ 1,287	\$ 5,150
TOTAL	\$ 3,862	\$ 25,142	\$ 29,005
61XX EMPLOYER COSTS			
FICA, SBS AND MEDICARE (7.58%)	\$ 4,368	\$ 43,327	\$ 47,695
STATE OF ALASKA PERS (22%)	\$ 12,678	\$ 125,752	\$ 138,430
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 8,809	\$ 89,955	\$ 98,764
TOTAL	\$ 25,855	\$ 259,034	\$ 284,889

JUSTIFICATION & EXPLANATION*POLICE DEPARTMENT*

- 6225 **POLICE RECRUITMENT** - ANNUAL ALLOTMENT FOR POLICE RECRUITMENT EFFORTS
- 7001 **MATERIALS & SUPPLIES** - VARIOUS CLEANING SUPPLIES & OFFICE SUPPLIES SUCH AS PRINTER PAPER & INK, LETTER HEAD, AND OTHER MISC. SUPPLIES
- 7004 **POSTAGE & SHIPPING** - COSTS TO MAIL NOTICES & OFFICIAL CORRESPONDENCE
- 7005 **COMPUTER REPAIR & MAINTENANCE** - ALLOTMENT FOR REPAIR & MAINTENANCE SERVICES TO COMPUTERS AND OTHER MISC. COMPUTER TECHNOLOGY
- 7008 **NON-CAPITAL EQUIPMENT** - ALLOTMENT FOR NEW HANDHELD RADIOS
- 7009 **EQUIPMENT REPAIR & MAINTENANCE** - ALLOTMENT FOR RADIO REPAIR
- 7010 **VEHICLE MAINTENANCE** - ANNUAL ALLOTMENT FOR VEHICLE TIRES, OIL CHANGES, AND OTHER MISC. BASIC REPAIRS
- 7012 **BOAT MAINTENANCE & REPAIR** - ANNUAL ALLOTMENT FOR BOAT MAINTENANCE AND FUEL
- 7014 **VEHICLE IMPOUND EXPENSES** - COSTS FOR TOWING IMPOUNDED VEHICLES AND MAINTAINING VEHICLE IMPOUND LOT
- 7100 **UNIFORM, GEAR, & CLOTHING ALLOWANCE** - ANNUAL ALLOTMENT FOR EMPLOYEE CLOTHING ALLOWANCES AND MISC. GEAR REPLACEMENT
- 7101 **CRIMINAL HISTORY RECORDS** - EXPENDITURES RELATED TO PROCESSING FEES FOR CRIMINAL RECORDS
- 7103 **AMMUNITION** - ANNUAL ALLOTMENT FOR ROUNDS OF AMMUNITION
- 7104 **SPECIAL INVESTIGATIONS** - ANNUAL ALLOTMENT FOR SPECIAL INVESTIGATION EFFORTS
- 7105 **ANIMAL CONTROL EXPENSES** - ANNUAL ALLOTMENT FOR UPKEEP OF KENNEL & SUPPLIES SUCH AS FOOD
- 7502 **PHONE/INTERNET** - COSTS FOR PHONE LINES, INTERNET, AND FAX LINES
- 7503 **INFORMATION TECHNOLOGY** - COST FOR SERVER UPGRADE PROJECTS
- 7505 **TRAVEL, TRAINING, AND PROFESSIONAL DEVELOPMENT**- COST FOR PLANE TICKETS, LODGING, AND PER DIEM
- 7506 **PUBLICATIONS & ADVERTISING** - COST TO PUBLISH ADVERTISEMENTS, MAINLY FOR JOB OPENINGS
- 7507 **MEMBERSHIPS & DUES** - SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATIONS
- 7508 **INSURANCE** - ALLOTMENT FOR BUILDING & VEHICLE INSURANCE
- 7513 **TRAINING** - ALLOTMENT FOR TRAINING WITH JUNEAU POLICE DEPARTMENT & POLICE ONLINE TRAINING
- 7515 **PERMITS, INSPECTIONS, COMPLIANCE** - ALLOTMENT FOR REQUIRED INSPECTIONS & OTHER MISC. COMPLIANCE
- 7519 **POLICE PROFESSIONAL SERVICES CONTRACTUAL** - ALLOTMENT FOR CONDUCTING BACKGROUND CHECKS, WESTEK SERVICE FOR RECORDER SYSTEM, AND TASER ANNUAL CONTRACT
- 7622 **CHARGES FROM GARAGE** - ANNUAL ALLOTMENT FOR GARAGE LABOR
- 7701 **STATE OF ALASKA SHARE OF DMV SERVICES** - THE BOROUGH'S PORTION OF DMV SERVICE EXPENDITURES OWED TO THE STATE
- 7702 **STATE OF ALASKA SHARE OF CITATIONS** - PORTION OF CITATIONS THAT IS OWED TO THE STATE

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
 Fund #11000 Dept #014

GENERAL FUND
CORRECTIONS & DISPATCH
 DETAIL OF EXPENDITURES

CORRECTIONS & DISPATCH GENERAL FUND EXPENDITURES	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 014 6001 Salaries & Wages	\$ 297,818	\$ 269,000	\$ 261,890	\$ 301,280	\$ 296,638	\$ 296,638
11000 014 6002 Temporary Wages	\$ -	\$ 2,182	\$ -	\$ 10,290	\$ -	\$ -
11000 014 6005 Overtime	\$ 42,216	\$ 49,231	\$ 17,062	\$ 31,460	\$ 19,323	\$ 19,323
11000 014 6100 Employer Costs	\$ 167,720	\$ 171,849	\$ 165,382	\$ 190,342	\$ 182,043	\$ 182,043
11000 014 7001 Materials & Supplies	\$ 1,506	\$ 18,007	\$ 5,000	\$ 9,788	\$ 18,800	\$ 10,000
11000 014 7106 Prisoner Meals	\$ 5,087	\$ 6,767	\$ 8,000	\$ 4,856	\$ 8,500	\$ 7,000
11000 014 7502 Phone/Internet	\$ 522	\$ 840	\$ 541	\$ 817	\$ 499	\$ 499
11000 014 7503 Information Technology	\$ 1,668	\$ -	\$ 5,500	\$ -	\$ 13,000	\$ 3,000
11000 014 7505 Travel, Training, and Professional Development	\$ -	\$ 9,418	\$ 15,000	\$ 6,020	\$ 15,000	\$ 10,000
TOTAL CORRECTIONS & DISPATCH EXPENDITURES	\$ 516,537	\$ 527,293	\$ 478,375	\$ 554,854	\$ 553,804	\$ 528,504

JUSTIFICATION & EXPLANATION
 CORRECTIONS & DISPATCH

GL ACCT DESCRIPTION

6001 SALARIES & WAGES

Corrections Supervisor Salary	\$ 67,157
Corrections Specialist #1 Salary	\$ 59,888
Corrections Specialist #2 Salary	\$ 61,086
Corrections Specialist #3 Salary	\$ 53,179
Corrections Specialist #4 Salary	\$ 55,328
TOTAL	\$ 296,638

6005 OVERTIME

Corrections Supervisor	\$ 4,824
Corrections Specialist #1	\$ 4,302
Corrections Specialist #2	\$ 4,388
Corrections Specialist #3	\$ 3,820
Corrections Specialist #4	\$ 1,987
TOTAL	\$ 19,323

61XX EMPLOYER COSTS

FICA, SBS AND MEDICARE (7.58%)	\$ 23,950
STATE OF ALASKA PERS (22%)	\$ 69,511
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 88,582
TOTAL	\$ 182,043

7001 **MATERIALS & SUPPLIES** - ALLOTMENT FOR OFFICE SUPPLIES SUCH AS PRINTER PAPER, PRINTER INK, PENS, AND OTHER MISC. SUPPLIES

7106 **PRISONER MEALS** - ANNUAL ALLOTMENT FOR MEALS PRISONERS IN WRANGELL JAIL

7502 **PHONE/INTERNET** - COST OF PHONE LAND LINE, INTERNET SERVICE, AND FAX LINE

7503 **INFORMATION TECHNOLOGY** - COST FOR SERVER SUPPORT & OTHER MISC. TECH SERVICES

7505 **TRAVEL, TRAINING AND PROFESSIONAL DEVELOPMENT** - ALLOTMENT FOR TRAVEL FOR MISC. TRAININGS

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
 Fund #11000 Dept #015

GENERAL FUND
PUBLIC SAFETY BUILDING
 DETAIL OF EXPENDITURES

PUBLIC SAFETY BUILDING GENERAL FUND EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 015 7001	Materials & Supplies	\$ -	\$ 574	\$ -	\$ 8	\$ -	\$ -
11000 015 7002	Facility Repair & Maintenance	\$ 22,237	\$ 22,984	\$ 11,100	\$ 17,156	\$ 11,100	\$ 7,900
11000 015 7003	Custodial Supplies	\$ 908	\$ 15	\$ 1,500	\$ -	\$ 1,000	\$ -
11000 015 7017	Heating Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 015 7501	Utilities	\$ 74,805	\$ 78,612	\$ 73,523	\$ 80,414	\$ 79,890	\$ 79,890
11000 015 7502	Phone/Internet	\$ 3,283	\$ 4,009	\$ 5,229	\$ 3,721	\$ 506	\$ 506
11000 015 7508	Insurance	\$ 20,429	\$ 20,429	\$ 22,995	\$ 22,995	\$ 26,003	\$ 26,003
11000 015 7519	Professional/Contractual Services	\$ -	\$ 383	\$ -	\$ 137	\$ -	\$ -
11000 015 7621	Public Works Labor Charges	\$ -	\$ -	\$ 11,557	\$ -	\$ 4,307	\$ 4,307
11000 015 7629	Charges from Facilities Maintenance	\$ 55,930	\$ 35,472	\$ 108,954	\$ 108,954	\$ 107,884	\$ 107,884
11000 015 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PSB EXPENDITURES		\$ 177,592	\$ 162,479	\$ 234,857	\$ 233,385	\$ 230,691	\$ 226,491

JUSTIFICATION & EXPLANATION
 PUBLIC SAFETY BUILDING

GL ACCT DESCRIPTION

- 7001 **MATERIALS & SUPPLIES** - VARIOUS MAINTENANCE SUPPLIES
- 7002 **FACILITY REPAIR & MAINTENANCE** - COSTS FOR FIRE SUPPRESSION SYSTEMS INSPECTIONS, PREVENTATIVE & NON-PREVENTATIVE BUILDING MAINTENANCE, AND ELEVATOR INSPECTION
- 7003 **CUSTODIAL SUPPLIES** - COSTS FOR PAPER GOODS, CLEANING AGENTS, TRASH BAGS, CARPET CLEANING SERVICES, AND OTHER MISC. CUSTODIAL SUPPLIES
- 7005 **COMPUTER REPAIR & MAINTENANCE** - ALLOTMENT FOR REPAIR & MAINTENANCE SERVICES TO COMPUTERS AND OTHER MISC. COMPUTER TECHNOLOGY
- 7010 **VEHICLE MAINTENANCE** - ANNUAL ALLOTMENT FOR VEHICLE TIRES, OIL CHANGES, AND OTHER MISC. BASIC REPAIRS
- 7501 **UTILITIES** - ELECTRIC, WATER, SEWER, GARBAGE
- 7502 **PHONE/INTERNET** - ANNUAL ALLOTMENT FOR CUSTOMS OFFICE INTERNET & PHONE LINE FOR THE ELEVATOR
- 7508 **INSURANCE** - ALLOTMENT FOR BUILDING INSURANCE
- 7519 **PROFESSIONAL/CONTRACTUAL SERVICES** - SUPPLEMENTAL ENGINEERING SERVICES FOR OVERHAUL OF PUBLIC SAFETY BUILDING
- 7621 **PUBLIC WORKS LABOR CHARGES** - ALLOTMENT FOR PUBLIC WORKS LABOR TO MAINTAIN GENERATOR
- 7629 **CHARGES FROM CAPITAL FACILITIES** - ALLOTMENT FOR CAPITAL FACILITIES MAINTANENCE, CUSTODIAL, AND MANAGEMENT SERVICES

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 11000, Dept 021

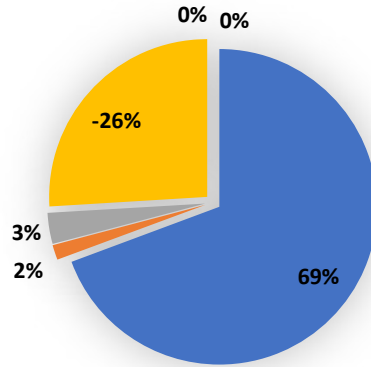
GENERAL FUND
PUBLIC WORKS DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

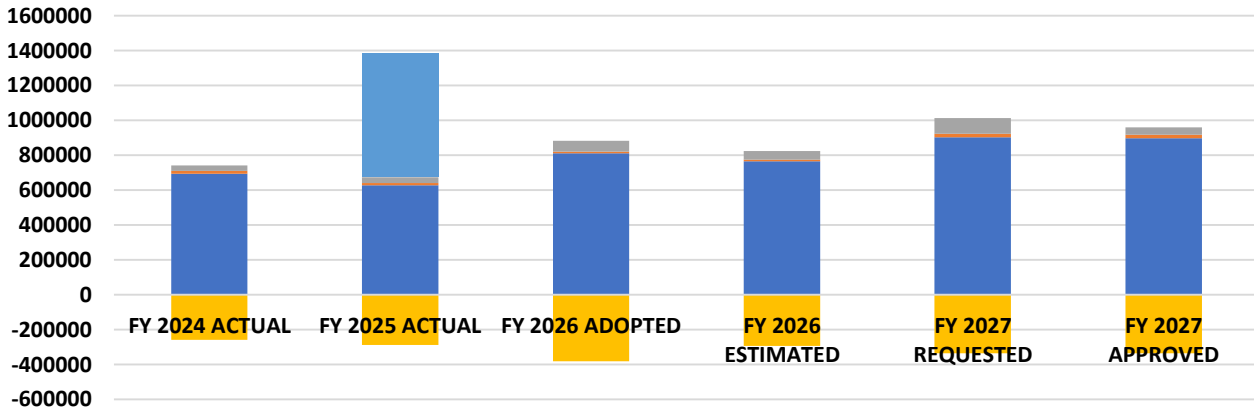
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	693,161	626,422	810,052	764,253	902,236	897,236
COMMODITIES	16,373	13,647	9,950	9,157	19,950	19,950
SERVICES	31,692	32,293	61,258	50,074	90,928	40,928
INTERGOVERNMENTAL	(259,522)	(288,068)	(381,337)	(293,590)	(335,690)	(335,690)
CAPITAL	-	710,238	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	481,704	1,094,533	499,923	529,895	677,424	622,424

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES

■ PERSONNEL ■ COMMODITIES ■ SERVICES ■ INTERGOVERNMENTAL ■ CAPITAL ■ TRANSFERS-OUT



PW EXPENDITURES BY FISCAL YEAR



■ PERSONNEL ■ COMMODITIES ■ SERVICES ■ INTERGOVERNMENTAL ■ CAPITAL ■ TRANSFERS-OUT

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #11000, Dept #021

GENERAL FUND
PUBLIC WORKS DEPARTMENT
DETAIL OF EXPENDITURES

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
PUBLIC WORKS GENERAL FUND EXPENDITURES		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 021 6001	Salaries & Wages	\$ 391,913	\$ 366,354	\$ 481,946	\$ 520,496	\$ 570,885	\$ 570,885
11000 021 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 021 6005	Overtime	\$ 45,858	\$ 22,367	\$ 44,628	\$ 48,871	\$ 44,572	\$ 44,572
11000 021 6100	Employer Cost	\$ 252,449	\$ 234,467	\$ 263,478	\$ 192,362	\$ 266,779	\$ 266,779
11000 021 7001	Materials & Supplies	\$ 14,769	\$ 2,260	\$ 3,000	\$ 1,702	\$ 3,000	\$ 3,000
11000 021 7002	Facility Repair & Maintenance	\$ 737	\$ 10,914	\$ 1,500	\$ 1,536	\$ 10,000	\$ 10,000
11000 021 7008	Non-Capital Equipment	\$ -	\$ -	\$ -	\$ 3,932	\$ -	\$ -
11000 021 7010	Vehicle Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
11000 021 7018	Miscellaneous Tools	\$ -	\$ -	\$ 1,200	\$ 1,045	\$ 1,200	\$ 1,200
11000 021 7100	Uniform, Gear & Clothing Allowance	\$ 867	\$ 473	\$ 4,250	\$ 941	\$ 4,250	\$ 4,250
11000 021 7502	Phone/Internet	\$ 5,329	\$ 8,107	\$ 7,800	\$ 9,206	\$ 8,754	\$ 8,754
11000 021 7503	Information Technology	\$ 760	\$ -	\$ -	\$ 554	\$ 10,000	\$ 10,000
11000 021 7505	Travel, Training, and Professional Development	\$ 2,941	\$ 3,235	\$ 20,000	\$ 2,524	\$ 20,000	\$ 15,000
11000 021 7506	Publications & Advertising	\$ 140	\$ -	\$ -	\$ 259	\$ -	\$ -
11000 021 7507	Dues & Subscriptions	\$ -	\$ -	\$ 550	\$ -	\$ 550	\$ 550
11000 021 7508	Insurance	\$ 23,038	\$ 21,435	\$ 26,408	\$ 26,408	\$ 21,624	\$ 21,624
11000 021 7515	Permits, Inspections & Compliance	\$ 25	\$ -	\$ -	\$ 7,347	\$ -	\$ -
11000 021 7519	Professional Services	\$ 2,400	\$ 2,750	\$ 26,500	\$ 6,300	\$ 50,000	\$ -
11000 021 7621	Public Works Labor Charges	\$ (263,571)	\$ (288,439)	\$ (385,236)	\$ (297,489)	\$ (430,713)	\$ (430,713)
11000 021 7622	Charges from Garage	\$ -	\$ -	\$ -	\$ -	\$ 89,272	\$ 89,272
11000 021 7629	Charges from Capital Facilities	\$ 4,049	\$ 371	\$ 3,899	\$ 3,899	\$ 5,752	\$ 5,752
11000 021 7900	Capital Expenditures	\$ -	\$ 710,238	\$ -	\$ -	\$ -	\$ -
TOTAL PUBLIC WORKS EXPENDITURES		\$ 481,704	\$ 1,094,533	\$ 499,923	\$ 529,895	\$ 677,424	\$ 622,424

JUSTIFICATION & EXPLANATION
PUBLIC WORKS DEPARTMENT

GL ACCT DESCRIPTION

6001 SALARIES & WAGES						
	Public Works Director Salary				\$	106,619
	Public Works Assistant Director Salary				\$	83,860
	Public Works Foreman Salary				\$	88,652
	Administrative Coordinator				\$	55,164
	Maintenance Specialist II Salary				\$	69,569
	Maintenance Specialist I Salary				\$	60,396
	Maintenance Specialist I Salary				\$	48,574
	Maintenance Specialist II Salary				\$	58,050
	TOTAL				\$	570,885
6005 OVERTIME						
		OT	ACTING	STANDBY		TOTAL
	Public Works Foreman OT/Acting/Standby	\$ 11,766	\$ 5,462	\$ 1,800	\$	19,028
	Maintenance Specialist II OT/Standby	\$ 5,004	\$ -	\$ 1,800	\$	6,804
	Maintenance Specialist I OT/Standby	\$ 4,592	\$ -	\$ 1,800	\$	6,392
	Maintenance Specialist I OT/Standby	\$ 3,946	\$ -	\$ 1,800	\$	5,746
	Maintenance Specialist II OT/Acting/Standby	\$ 4,803	\$ -	\$ 1,800	\$	6,603
	TOTAL	\$ 30,110	\$ 5,462	\$ 9,000	\$	44,572

JUSTIFICATION & EXPLANATION
PUBLIC WORKS DEPARTMENT CONTINUED

GL ACCT DESCRIPTION

61XX EMPLOYER COSTS		
FICA, SBS AND MEDICARE (7.58%)	\$	46,652
STATE OF ALASKA PERS (22%)	\$	139,195
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	80,932
	TOTAL	\$ 266,779
7001 MATERIALS & SUPPLIES - ALLOTMENT FOR OFFICE SUPPLIES, CLEANING SUPPLIES, TAPE MEASURES, THERMOMETERS, WRANGELL CLEANUP DAY SUPPLIES, AND OTHER MISC. EQUIPMENT & SUPPLIES		
7002 FACILITY REPAIR & MAINTENANCE - ALLOTMENT FOR MISC. PW FACILITY REPAIRS & MAINT.		
7008 NON-CAPITAL EQUIPMENT - ALLOTMENT FOR A FIELD COMPUTER FOR DIRECTOR		
7009 EQUIPMENT REPAIR & MAINTENANCE - ALLOTMENT FOR MISC. EQUIPMENT REPAIR & MAINTENANCE		
7010 VEHICLE MAINTENANCE - ANNUAL ALLOTMENT FOR DEPT VEHICLE TIRES, OIL CHANGES, AND OTHER MISC. BASIC REPAIRS		
7018 MISCELLANEOUS TOOLS - ALLOTMENT FOR TOOLS SUCH AS FLASHLIGHTS, HAND TOOLS, MISC TOOLS FOR WATER, SEWER, STREETS, EQUIPMENT & SYSTEMS		
7110 UNIFORM, GEAR & CLOTHING ALLOWANCE - ALLOTMENT FOR CLOTHING ALLOWANCE FOR FOUR EMPLOYEES, HIGH VISABILITY RAIN GEAR, AND OTHER MISC. PPE		
7502 PHONE/INTERNET - ALLOTMENT FOR PHONE LAND LINES, INTERNET SERVICE, AND CELL PHONES FOR CALL OUTS & STANDBY		
7505 TRAVEL, TRAINING AND PROFESSIONAL DEVELOPMENT - ALLOTMENT FOR STAFF TRAVEL, CDL RENEWAL AND CEU/CERTIFICATION RENEWALS		
7506 PUBLICATIONS & ADVERTISING - ALLOTMENT FOR MISC. PUBLICATIONS AND JOB ADVERTISEMENTS		
7507 DUES & SUBSCRIPTIONS - ALLOTMENT FOR SAFETY MEETINGS SERVICES		
7508 INSURANCE - ALLOTMENT FOR VEHICLE AND BUILDING INSURANCE		
7515 PERMITS, INSPECTIONS & COMPLIANCE - ALLOTMENT FOR REQUIRED INSPECTIONS & OTHER MISC. COMPLIANCE REQUIREMENTS		
7519 PROFESSIONAL SERVICES - ALLOTMENT FOR SURVEY WORK AND PRE-EMPLOYMENT/RANDOM DRUG TESTS		
7621 PUBLIC WORKS LABOR CHARGES - COST OF HOURS LOGGED TO STREET MAINTENANCE BY PUBLIC WORKS		
7622 CHARGES FROM GARAGE - COSTS FOR LABOR FROM GARAGE FOR VEHICLE & EQUIPMENT MAINTENANCE & REPAIR		
7629 CHARGES FROM CAPITAL FACILITIES - ALLOTMENT FOR CAPITAL FACILITIES MAINTENANCE, CUSTODIAL, AND MANAGEMENT SERVICES		
7900 CAPITAL EXPENDITURES - OPERATIONAL EQUIPMENT & VEHICLES ABOVE \$5,000 THAT ARE CAPITALIZED AND DEPRECIATED OVER A PREDETERMINED USEFUL LIFE		

Item a.

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 11000, Dept 022

GENERAL FUND
GARAGE DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	197,518	208,640	223,863	228,542	274,086	274,086
COMMODITIES	140,780	102,452	168,400	138,136	164,200	126,200
SERVICES	39,358	40,076	59,246	41,552	68,930	61,430
INTERGOVERNMENTAL	(125,028)	(132,115)	(327,510)	(100,445)	(337,870)	(337,870)
CAPITAL	6,059	2,099	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	258,686	221,152	123,999	307,785	169,346	123,846

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES

■ PERSONNEL ■ COMMODITIES ■ SERVICES ■ INTERGOVERNMENTAL ■ CAPITAL ■ TRANSFERS-OUT

Category	Percentage
PERSONNEL	34%
COMMODITIES	16%
SERVICES	8%
INTERGOVERNMENTAL	-42%

GARAGE EXPENDITURES BY FISCAL YEAR

Fiscal Year	Intergovernmental	Personnel	Commodities	Services
FY 2024 ACTUAL	(125,028)	197,518	140,780	39,358
FY 2025 ACTUAL	(132,115)	208,640	102,452	40,076
FY 2026 ADOPTED	(327,510)	223,863	168,400	59,246
FY 2026 ESTIMATED	(100,445)	228,542	138,136	41,552
FY 2027 REQUESTED	(337,870)	274,086	164,200	68,930
FY 2027 APPROVED	(337,870)	274,086	126,200	61,430

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CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
 Fund #11000, Dept #022

GENERAL FUND
GARAGE DEPARTMENT
 DETAIL OF EXPENDITURES

GARAGE GENERAL FUND EXPENDITURES		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 022 6001	Salaries & Wages	\$ 119,079	\$ 123,596	\$ 139,191	\$ 148,347	\$ 165,476	\$ 165,476
11000 022 6005	Overtime	\$ 5,547	\$ 2,815	\$ 4,130	\$ 1,008	\$ 5,931	\$ 5,931
11000 022 6100	Employer Costs	\$ 73,527	\$ 73,419	\$ 75,542	\$ 79,187	\$ 97,679	\$ 97,679
11000 022 7001	Materials & Supplies	\$ 2,741	\$ 4,061	\$ 7,200	\$ 5,042	\$ 7,200	\$ 7,200
11000 022 7002	Facility Repair & Maintenance	\$ 2,280	\$ 384	\$ 19,200	\$ 4,017	\$ 35,000	\$ -
11000 022 7010	Vehicle Maintenance	\$ 10	\$ 1,906	\$ 1,500	\$ 768	\$ 1,500	\$ 1,500
11000 022 7015	Fuel - Automotive	\$ 123,690	\$ 83,027	\$ 125,000	\$ 103,929	\$ 100,000	\$ 100,000
11000 022 7017	Fuel - Heating	\$ 8,901	\$ 10,283	\$ 10,000	\$ 20,172	\$ 15,000	\$ 12,000
11000 022 7018	Miscellaneous Tools	\$ 3,109	\$ 2,087	\$ 3,500	\$ 3,417	\$ 3,500	\$ 3,500
11000 022 7100	Clothing & Gear	\$ 48	\$ 703	\$ 2,000	\$ 791	\$ 2,000	\$ 2,000
11000 022 7501	Utilities	\$ 23,694	\$ 24,723	\$ 25,484	\$ 25,566	\$ 26,298	\$ 26,298
11000 022 7502	Phone/Internet	\$ 1,475	\$ 2,750	\$ 2,298	\$ 2,866	\$ 2,880	\$ 2,880
11000 022 7503	Information Technology	\$ 4,087	\$ 6,968	\$ 9,850	\$ 1,080	\$ 9,850	\$ 9,850
11000 022 7505	Travel, Training, and Professional Development	\$ (636)	\$ 8,810	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
11000 022 7507	Membership & Dues	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ -
11000 022 7508	Insurance	\$ 4,851	\$ 4,284	\$ 4,614	\$ 4,614	\$ 5,402	\$ 5,402
11000 022 7515	Health & Safety Permits, Inspections, Compliance	\$ 558	\$ -	\$ 2,000	\$ 74	\$ 2,000	\$ 2,000
11000 022 7519	Professional/Contractual Services	\$ 4,594	\$ 1,351	\$ 15,000	\$ 7,352	\$ 22,500	\$ 15,000
11000 022 7621	Public Works Labor Charges	\$ -	\$ -	\$ 3,852	\$ -	\$ 4,307	\$ 4,307
11000 022 7622	Charges from Garage	\$ (125,028)	\$ (132,115)	\$ (331,362)	\$ (100,445)	\$ (342,177)	\$ (342,177)
11000 022 7629	Charges from Capital Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 022 7900	Capital Expenditures	\$ 6,059	\$ 2,099	\$ -	\$ -	\$ -	\$ -
TOTAL GARAGE EXPENDITURES		\$ 258,686	\$ 221,152	\$ 123,999	\$ 307,785	\$ 169,346	\$ 123,846

JUSTIFICATION & EXPLANATION
 GARAGE DEPARTMENT

GL ACCT DESCRIPTION

6001 SALARIES & WAGES		
Lead Mechanic Salary		\$ 97,272
Assistant Mechanic Salary		\$ 68,205
	TOTAL	\$ 165,476
6005 OVERTIME		
Lead Mechanic OT		\$ 4,461
Assistant Mechanic OT		\$ 1,470
	TOTAL	\$ 5,931
61XX EMPLOYER COSTS		
FICA, SBS AND MEDICARE (7.58%)		\$ 12,993
STATE OF ALASKA PERS (22%)		\$ 37,710
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 46,977
	TOTAL	\$ 97,679

JUSTIFICATION & EXPLANATION*GARAGE DEPARTMENT*

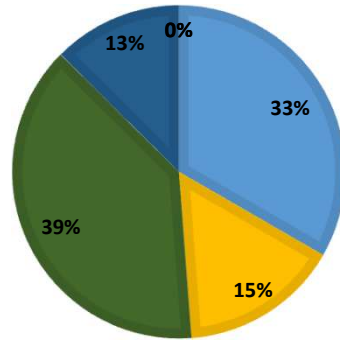
- 7001 **MATERIALS & SUPPLIES** - ALLOTMENT FOR OFFICE SUPPLIES, CLEANING SUPPLIES, TAPE MEASURES, THERMOMETERS, WRANGELL CLEAN-UP DAY SUPPLIES, AND OTHER MISC. EQUIPMENT & SUPPLIES
- 7002 **FACILITY REPAIR & MAINTENANCE** - ALLOTMENT FOR MISC. PW FACILITY REPAIRS & MAINTENANCE
- 7010 **VEHICLE MAINTENANCE** - ANNUAL ALLOTMENT FOR DEPT VEHICLE TIRES, OIL CHANGES, AND OTHER MISC. BASIC REPAIRS
- 7015 **FUEL**- AUTOMOTIVE FUEL FOR VEHICLES AND OTHER OPERATIONAL EQUIPMENT
- 7017 **FUEL-HEATING** - HEATING OIL AND DIESEL FOR EQUIPMENT
- 7018 **MISCELLANEOUS TOOLS** - ALLOTMENT FOR TOOLS SUCH AS FLASHLIGHTS, HAND TOOLS, MISC TOOLS FOR WATER, SEWER, STREETS, EQUIPMENT & SYSTEMS
- 7100 **UNIFORM, GEAR & CLOTHING ALLOWANCE** - ALLOTMENT FOR CLOTHING ALLOWANCE FOR TWO EMPLOYEES, HIGH VISIBILITY RAIN GEAR, AND OTHER MISC. PPE
- 7501 **UTILITIES** - WATER, SEWER, GARBAGE, & ELEC. FOR CITY BUILDINGS
- 7502 **PHONE/INTERNET** - ALLOTMENT FOR PHONE LAND LINES, INTERNET SERVICE, AND CELL PHONES FOR CALL OUTS & STANDBY
- 7503 **INFORMATION TECHNOLOGY** - ANNUAL ALLOTMENT FOR TECHNOLOGY SERVICES & SUPPORT
- 7505 **TRAVEL & TRAINING** - ALLOTMENT FOR STAFF TRAVEL AND TRAINING COSTS RELATED TO CDL RENEWALS AND CEU/CERTIFICATION RENEWALS
- 7506 **PUBLICATIONS & ADVERTISING** - ALLOTMENT FOR MISC. PUBLICATIONS AND JOB ADVERTISEMENTS
- 7507 **DUES & SUBSCRIPTIONS** - ALLOTMENT FOR SAFETY MEETINGS SERVICES
- 7508 **INSURANCE** - ALLOTMENT FOR VEHICLE AND BUILDING INSURANCE
- 7515 **PERMITS, INSPECTIONS & COMPLIANCE** - ALLOTMENT FOR REQUIRED INSPECTIONS & OTHER MISC. COMPLIANCE REQUIREMENTS
- 7519 **PROFESSIONAL SERVICES** - ALLOTMENT FOR SURVEY WORK AND PRE-EMPLOYMENT/RANDOM DRUG TESTS
- 7621 **PUBLIC WORKS LABOR CHARGES** - COST OF HOURS LOGGED TO STREET MAINTENANCE BY PUBLIC WORKS
- 7622 **CHARGES FROM GARAGE** - COSTS FOR LABOR FROM GARAGE FOR VEHICLE & EQUIPMENT MAINTENANCE & REPAIR
- 7629 **CHARGES FROM CAPITAL FACILITIES** - ALLOTMENT FOR CAPITAL FACILITIES MAINTENANCE, CUSTODIAL, AND MANAGEMENT SERVICES

SUMMARY OF EXPENDITURES BY TYPE

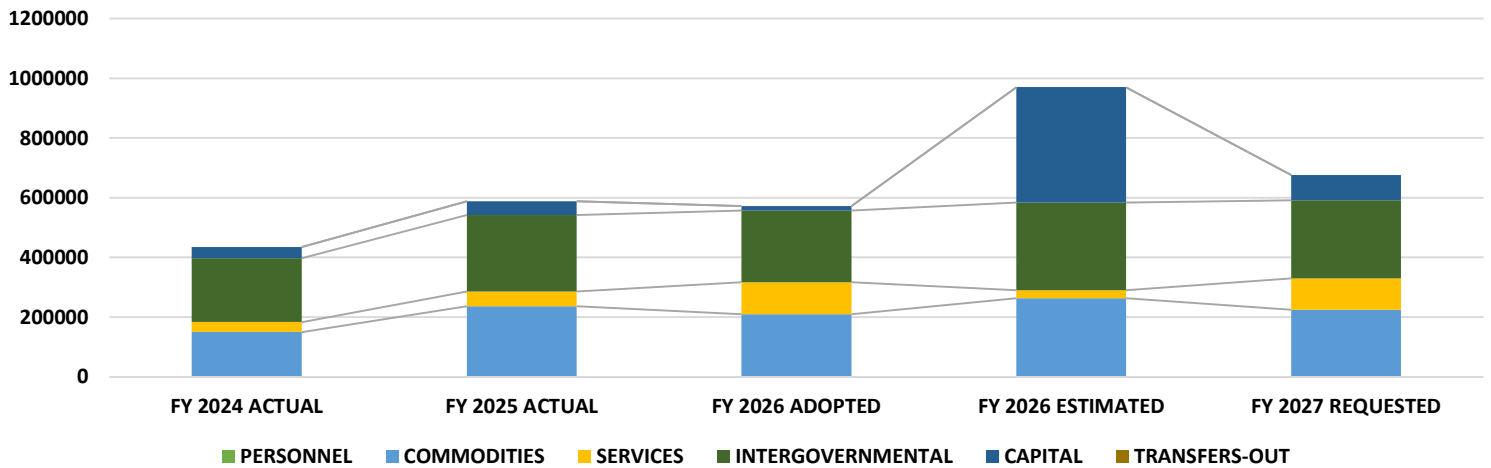
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	-	-	-	-	-	-
COMMODITIES	150,422	236,892	210,500	263,855	225,500	200,500
SERVICES	33,273	50,000	106,649	26,847	104,644	104,644
INTERGOVERNMENTAL	213,714	255,632	240,126	292,711	261,557	261,557
CAPITAL	37,634	46,555	15,000	386,814	85,000	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	435,044	589,080	572,275	970,228	676,701	566,701

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES

PERSONNEL COMMODITIES SERVICES INTERGOVERNMENTAL CAPITAL TRANSFERS-OUT



STREETS EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #11000, Dept #024

GENERAL FUND
STREETS DEPARTMENT
DETAIL OF EXPENDITURES

STREETS GENERAL FUND EXPENITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 024 7001	Materials & Supplies	\$ 423	\$ 12,097	\$ 5,000	\$ 7,468	\$ 5,000	\$ 5,000
11000 024 7008	Non-Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 024 7009	Equipment Repair & Maintenance	\$ -	\$ -	\$ -	\$ 7,618	\$ -	\$ -
11000 024 7010	Vehicle Maintenance	\$ 49,186	\$ 135,109	\$ 50,000	\$ 63,112	\$ 75,000	\$ 50,000
11000 024 7011	Equipment Rental Expense	\$ 7,250	\$ -	\$ 10,000	\$ 438	\$ 10,000	\$ 10,000
11000 024 7030	Maintenance Materials & Supplies	\$ 93,563	\$ 89,527	\$ 130,500	\$ 184,920	\$ 130,500	\$ 130,500
11000 024 7033	Street Lighting Maintenance	\$ -	\$ 158	\$ 15,000	\$ 299	\$ 5,000	\$ 5,000
11000 024 7501	Utilities	\$ 27,131	\$ 25,750	\$ 31,649	\$ 25,203	\$ 29,644	\$ 29,644
11000 024 7503	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 024 7519	Professional/Contractual Services	\$ 6,142	\$ 24,250	\$ 75,000	\$ 1,644	\$ 75,000	\$ 75,000
11000 024 7621	Public Works Labor Charges	\$ 175,234	\$ 207,556	\$ 154,094	\$ 249,097	\$ 172,285	\$ 172,285
11000 024 7622	Charges from Garage	\$ 38,480	\$ 48,076	\$ 86,031	\$ 43,614	\$ 89,272	\$ 89,272
11000 024 7629	Charges from Capital Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 024 7900	Capital Expenditures	\$ 37,634	\$ 46,555	\$ 15,000	\$ 386,814	\$ 85,000	\$ -
TOTAL STREETS EXPENDITURES		\$ 435,044	\$ 589,080	\$ 572,275	\$ 970,228	\$ 676,701	\$ 566,701

JUSTIFICATION & EXPLANATION
STREETS DEPARTMENT

GL ACCT	DESCRIPTION
7001	MATERIALS & SUPPLIES - VARIOUS MAINTENANCE SUPPLIES
7008	NON-CAPITAL EQUIPMENT - ALLOTMENT FOR TOOLS & EQUIPMENT UNDER \$5,000
7009	EQUIPMENT REPAIR & MAINTENANCE - ALLOTMENT FOR MISC. EQUIPMENT REPAIR & MAINTENANCE
7010	VEHICLE MAINTENANCE - ANNUAL ALLOTMENT FOR VEHICLE TIRES, OIL CHANGES, AND OTHER MISC. BASIC REPAIRS
7011	EQUIPMENT RENTAL EXPENSE - ALLOTMENT FOR RENTALS OF EXCAVATOR & LOADER AS NEEDED
7030	MAINTENANCE MATERIALS & SUPPLIES - ALLOTMENT FOR D1 & OTHER MATERIALS, SANDING & SNOW REMOVAL MATERIALS, MAG CHLORIDE, CULVERT MATERIALS, LOCALLY PURCHASED HARDWARE & TOOLS, PLYWOOD, WIRE MESH, SHOVELS, AND OTHER MISC. MAINTENANCE MATERIALS & SUPPLIES
7033	STREET LIGHTING - ESTIMATED ALLOTMENT FOR NEW LED LIGHT FIXTURES TO REPLACE SODIUMS
7501	UTILITIES - ELECTRIC, WATER, SEWER, GARBAGE
7505	TRAVEL, TRAINING AND PROFESSIONAL DEVELOPMENT - ALLOTMENT FOR TRAINING FOR EQUIPMENT USE AND OTHER MISC. TRAININGS
7519	PROFESSIONAL/CONTRACTUAL SERVICES - ALLOTMENT FOR CONTRACTUAL STREET WORK & CRACK SEALING OF FRONT ST. & SHOEMAKER LOOP
7621	PUBLIC WORKS LABOR CHARGES - ALLOTMENT FOR PUBLIC WORKS LABOR
7622	CHARGES FROM GARAGE - COSTS FOR LABOR FROM GARAGE FOR VEHICLE & EQUIPMENT MAINTENANCE & REPAIR
7629	CHARGES FROM CAPITAL FACILITIES - ALLOTMENT FOR CAPITAL FACILITIES MAINTANENCE, CUSTODIAL, AND MANAGEMENT SERVICES
7900	CAPITAL EXPENDITURES - OPERATIONAL EQUIPMENT & VEHICLES ABOVE \$5,000 THAT ARE CAPITALIZED AND DEPRECIATED OVER A PREDETERMINED USEFUL LIFE

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
 Fund #11000, Dept #026

GENERAL FUND
CEMETERY DEPARTMENT
 DETAIL OF EXPENDITURES

CEMETERY GENERAL FUND REVENUES		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 026 4330	Cemetery Services	\$ 3,830	\$ 3,027	\$ 1,000	\$ 3,425	\$ 3,000	\$ 3,400
11000 026 4335	Cemetery Plot Sales	\$ 1,511	\$ 1,670	\$ 1,000	\$ 550	\$ 1,000	\$ 1,000
TOTAL CEMETARY REVENUES		\$ 5,341	\$ 4,697	\$ 2,000	\$ 3,975	\$ 4,000	\$ 4,400
CEMETERY GENERAL FUND EXPENDITURES							
11000 026 7001	Materials & Supplies	\$ 11	\$ 198	\$ 2,500	\$ 165	\$ 2,500	\$ 2,500
11000 026 7621	Public Works Labor Charges	\$ 3,057	\$ -	\$ 3,852	\$ -	\$ 4,307	\$ 4,307
11000 026 7629	Charges from Capital Facilities	\$ -	\$ 1,391	\$ -	\$ -	\$ -	\$ -
11000 026 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
TOTAL CEMETERY EXPENDITURES		\$ 3,068	\$ 1,589	\$ 6,352	\$ 165	\$ 11,807	\$ 11,807
Total Cemetery Revenues		\$ 5,341	\$ 4,697	\$ 2,000	\$ 3,975	\$ 4,000	\$ 4,400
Total Cemetery Expenditures		\$ (3,068)	\$ (1,589)	\$ (6,352)	\$ (165)	\$ (11,807)	\$ (11,807)
Total Surplus (Deficit)		\$ 2,273	\$ 3,107	\$ (4,352)	\$ 3,810	\$ (7,807)	\$ (7,407)

JUSTIFICATION & EXPLANATION
 CEMETERY

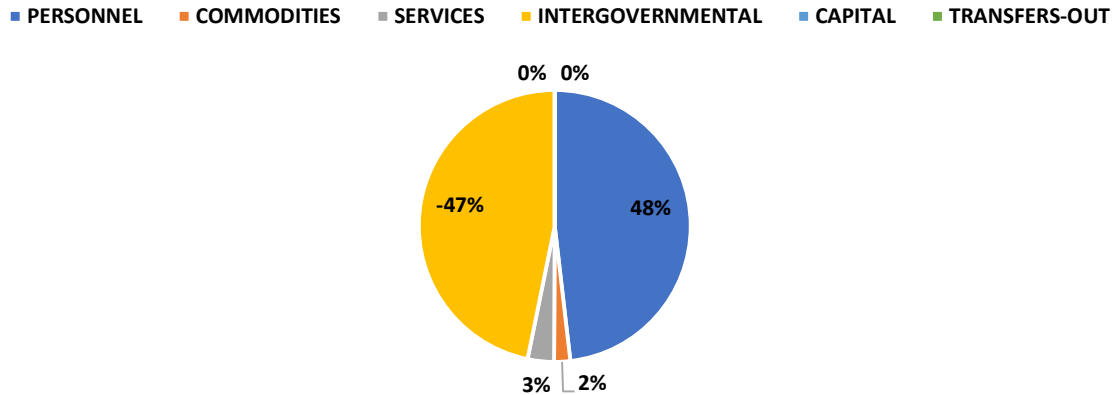
GL ACCT DESCRIPTION

- 4330 **CEMETERY SERVICES** - REVENUE RELATED TO CEMETERY SERVICE FEES
- 4335 **CEMETERY PLOT SALES** - REVENUE FROM CEMETERY PLOT SALES
- 7001 **MATERIALS & SUPPLIES** - COST OF PLYWOOD & MISC. HARDWARE FOR SHORING UP GRAVE PLOTS & INSTALLING NICHE PLATES
- 7621 **PUBLIC WORKS LABOR** - ALLOTMENT FOR PW LABOR FOR EXCAVATION AND COVERING GRAVE PLOTS, OPENING & CLOSING COLUMBARIUM NICHES, INSTALLING NICHE PLATES & INSTALLING HEADSTONES
- 7629 **CHARGES FROM CAPITAL FACILITIES** - ALLOTMENT FOR CAPITAL FACILITIES MAINTENANCE, CUSTODIAL, AND MANAGEMENT SERVICES
- 7900 **CAPITAL EXPENDITURES** - OPERATIONAL EQUIPMENT & VEHICLES ABOVE \$5,000 THAT ARE CAPITALIZED AND DEPRECIATED OVER A PREDETERMINED USEFUL LIFE

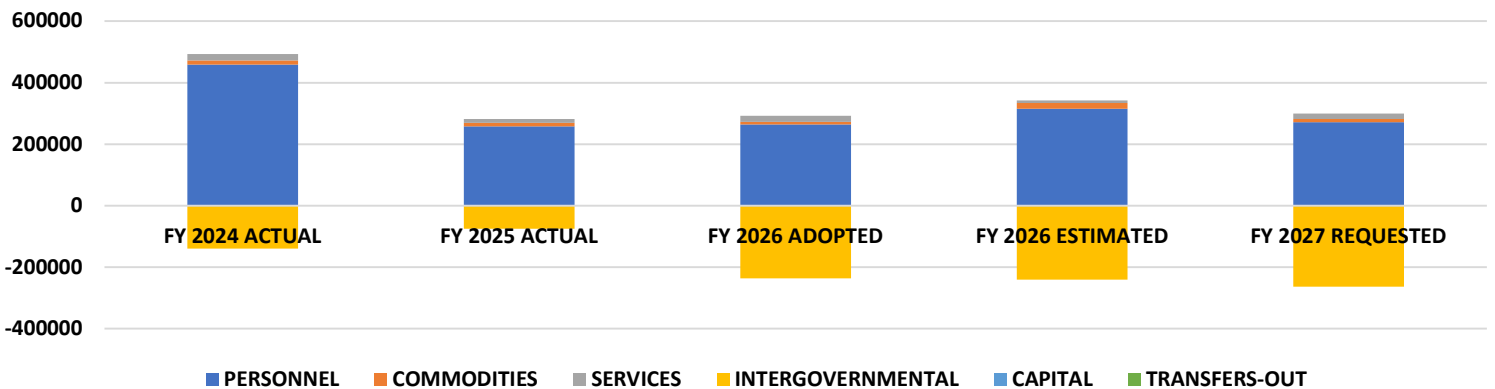
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	459,370	258,574	264,290	314,521	271,143	271,143
COMMODITIES	12,696	10,934	8,000	19,709	10,750	10,750
SERVICES	21,904	11,853	20,163	7,829	17,659	17,659
INTERGOVERNMENTAL	(139,149)	(74,386)	(236,619)	(240,590)	(263,107)	(263,107)
CAPITAL	-	-	-	-	-	25,000
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	354,821	206,974	55,833	101,470	36,445	61,445

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES



CAPITAL FACILITIES EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
 Fund #11000, Dept #29

GENERAL FUND
FACILITIES MAINTENANCE DEPARTMENT
 DETAIL OF EXPENDITURES

FACILITIES MAINTENANCE GENERAL FUND EXPENDITURES	FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 029 6001 Salaries & Wages	\$ 286,710	\$ 168,115	\$ 172,825	\$ 210,517	\$ 176,691	\$ 176,691
11000 029 6005 Overtime	\$ 3,503	\$ 4,482	\$ 3,646	\$ 2,331	\$ 3,725	\$ 3,725
11000 029 61XX Employer Costs	\$ 160,838	\$ 85,747	\$ 85,818	\$ 99,523	\$ 88,726	\$ 88,726
11000 029 7001 Materials & Supplies	\$ 5,657	\$ 1,870	\$ 3,500	\$ 2,975	\$ 4,000	\$ 4,000
11000 029 7002 Facility Repair & Maintenance	\$ 2,699	\$ 4,272	\$ -	\$ 2,512	\$ -	\$ -
11000 029 7008 Non-Capital Equipment	\$ 1,492	\$ 1,998	\$ 1,500	\$ 11,660	\$ 3,000	\$ 3,000
11000 029 7010 Vehicle Maintenance & Repair	\$ 2,503	\$ 1,753	\$ -	\$ 1,496	\$ -	\$ -
11000 029 7017 Fuel	\$ -	\$ 27	\$ -	\$ -	\$ -	\$ -
11000 029 7100 Clothing & Gear	\$ 345	\$ 1,014	\$ 3,000	\$ 1,066	\$ 3,750	\$ 3,750
11000 029 7502 Phone/Internet	\$ 4,237	\$ 2,761	\$ 7,785	\$ 2,951	\$ 3,467	\$ 3,467
11000 029 7503 Information Technology	\$ 5,110	\$ 2,859	\$ 2,500	\$ -	\$ 2,500	\$ 2,500
11000 029 7505 Travel, Training, and Professional Development	\$ 8,319	\$ 230	\$ 2,000	\$ 2,150	\$ 2,000	\$ 2,000
11000 029 7506 Publications & Advertising	\$ 794	\$ -	\$ -	\$ -	\$ -	\$ -
11000 029 7508 Insurance	\$ 5,915	\$ 5,740	\$ 4,878	\$ 4,878	\$ 6,692	\$ 6,692
11000 029 7519 Professional Services	\$ 5,848	\$ 493	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
11000 029 7622 Charges from Garage	\$ 1,894	\$ 4,004	\$ 5,533	\$ 1,562	\$ 6,036	\$ 6,036
11000 029 7629 Charges from Capital Facilities	\$ (141,043)	\$ (78,390)	\$ (242,152)	\$ (242,152)	\$ (269,143)	\$ (269,143)
11000 029 7900 Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
TOTAL CAPITAL FACILITIES EXPENDITURES	\$ 354,821	\$ 206,974	\$ 55,833	\$ 101,470	\$ 36,445	\$ 61,445

JUSTIFICATION & EXPLANATION
FACILITIES MAINTENANCE DEPARTMENT

GL ACCT DESCRIPTION

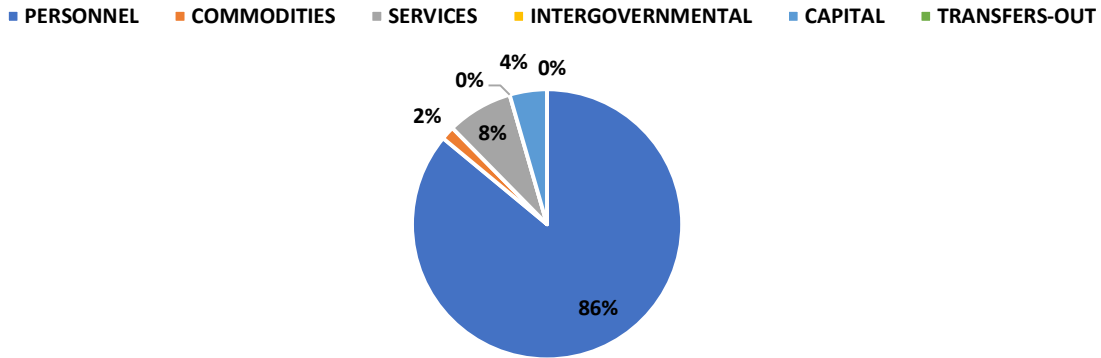
6001 SALARIES & WAGES	
Facilities Custodian Salary	\$ 45,742
Facilities Maintenance Lead Salary	\$ 70,688
Facilities Maintenance Specialist Salary	\$ 58,461
Custodian Vehicle Stipend	\$ 1,800
TOTAL	\$ 176,691
6005 OVERTIME	
Facilities Maintenance Lead	\$ 2,039
Facilities Maintenance Specialist	\$ 1,686
TOTAL	\$ 3,725
61XX EMPLOYER COSTS	
FICA, SBS AND MEDICARE (7.58%)	\$ 13,539
STATE OF ALASKA PERS (22%)	\$ 39,296
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 35,892
TOTAL	\$ 88,726

- 7001 **MATERIALS & SUPPLIES** - ALLOTMENT FOR OFFICE SUPPLIES & EXPENDABLE MAINTENANCE MATERIALS AND HAND TOOLS USED ACROSS BOROUGH FACILITIES
- 7002 **FACILITY REPAIR & MAINTENANCE** - ALLOTMENT FOR GEN. MAINTENANCE AND MAINTENANCE ON PEDESTRIAN STAIRWELL CORRIDOR
- 7008 **NON-CAPITAL EQUIPMENT** - ALLOTMENT FOR COMPUTER, LAPTOP AND OFFICE FURNITURE FOR THE CONSTRUCTION & FACILITIES MANAGER
- 7010 **VEHICLE MAINTENANCE** - ANNUAL ALLOTMENT FOR MAINTENANCE ON TWO DEPARTMENT VEHICLES AND TWO MAN LIFTS
- 7017 **FUEL** - COST OF FUEL FOR DEPARTMENT VEHICLES & EQUIPMENT
- 7018 **MISCELLANEOUS TOOLS** - ALLOTMENT FOR MISC. TOOLS SUCH AS HAND TOOLS, BATTERIES, ENGINEERING TOOLS, ETC.
- 7100 **CLOTHING & GEAR** - ALLOTMENT FOR CLOTHING ALLOWANCE FOR TWO IBEW-MEMBER EMPLOYEES & SAFETY ITEMS FOR CREW, INCLUDING HIGH VISIBILITY VESTS, HEARING & EYE PROTECTION, AND OTHER MISC. PPE
- 7501 **UTILITIES** - ELECTRIC, WATER, SEWER, GARBAGE (THE DEPARTMENT IS NOT INCURRING THESE EXPENSES AS THEY ARE HOUSED IN
- 7502 **PHONE/INTERNET** - ANNUAL ALLOTMENT FOR MOBILE PHONE LINES, LTE SERVICE ON TWO MAINTENANCE TABLETS, OFFICE PHONE SERVICES, AND LONG DISTANCE CALL ESTIMATES
- 7503 **INFORMATION TECHNOLOGY** - ALLOTMENT FOR CMMS SUBSCRIPTION & ZOOM SUBSCRIPTION
- 7505 **TRAVEL, TRAINING AND PROFESSIONAL DEVELOPMENT** - ALLOTMENT FOR DIRECTOR AND STAFF TRAVEL & TRAINING
- 7506 **PUBLICATIONS & ADVERTISING** - ALLOTMENT FOR MISC. PUBLICATIONS SUCH AS BUILDING CODE INFORMATION, PERMITS AND FOR EMPLOYMENT ADVERTISING
- 7508 **INSURANCE** - ANNUAL COST OF VEHICLE INSURANCE
- 7519 **PROFESSIONAL SERVICES** - COSTS FOR ENGINEERING (CONTINGENCY) AND ADDITIONAL CONTRACT PROJECT MANAGEMENT WORK
- 7622 **CHARGES FROM GARAGE** - COSTS FOR LABOR FROM GARAGE FOR VEHICLE & EQUIPMENT MAINTENANCE & REPAIR
- 7629 **CHARGES FROM CAPITAL FACILITIES** - ANNUAL CHARGES FOR MAINTENANCE & CUSTODIAL LABOR FROM CAPITAL FACILITIES TO ALL OTHER BOROUGH FACILITIES

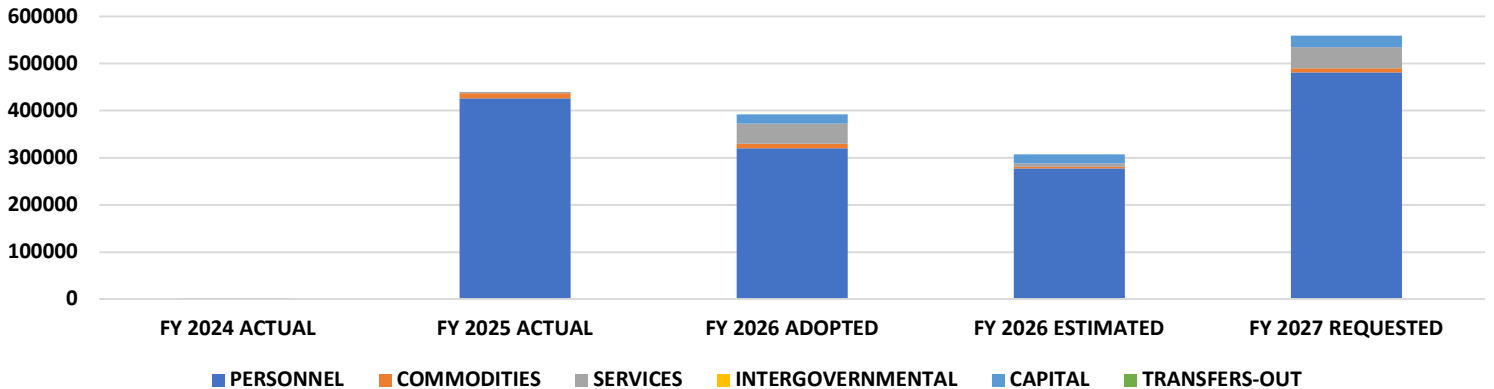
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	2,282	426,081	320,065	277,460	480,954	480,954
COMMODITIES	-	10,554	9,800	3,139	9,150	9,150
SERVICES	-	3,522	42,387	7,643	44,163	21,663
INTERGOVERNMENTAL	-	-	-	-	-	-
CAPITAL	-	-	20,000	18,563	25,000	50,000
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	2,282	440,158	392,252	306,805	559,267	561,767

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES



CAPITAL PROJECTS DEPARTMENT EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
 2027 ANNUAL BUDGET
 Fund #11000, Dept #30

GENERAL FUND
 CAPITAL PROJECTS DEPARTMENT
 DETAIL OF EXPENDITURES

CAPITAL PROJECTS GENERAL FUND EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 030 6001	Salaries & Wages	2,282	\$ 270,000	\$ 213,366	\$ 247,590	\$ 305,567	\$ 305,567
11000 030 6005	Overtime	-	\$ -	\$ -	\$ -	\$ -	\$ -
11000 030 61XX	Employer Costs	-	\$ 146,075	\$ 91,699	\$ 24,810	\$ 156,570	\$ 156,570
11000 030 7001	Materials & Supplies	-	\$ 4,477	\$ 5,500	\$ 3,139	\$ 5,500	\$ 5,500
11000 030 7008	Non-Capital Equipment	-	\$ 6,077	\$ -	\$ -	\$ -	\$ -
11000 030 7010	Vehicle Maintenance & Repair	-	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
11000 030 7100	Clothing & Gear	-	\$ -	\$ 1,300	\$ -	\$ 650	\$ 650
11000 030 7502	Phone/Internet	-	\$ -	\$ 1,560	\$ 705	\$ 705	\$ 705
11000 030 7503	Information Technology	-	\$ 3,282	\$ 4,173	\$ 3,568	\$ 4,085	\$ 4,085
11000 030 7505	Travel, Training, and Professional Development	-	\$ 10,007	\$ 15,000	\$ 5,060	\$ 18,817	\$ 18,817
11000 030 7506	Publications & Advertising	-	\$ -	\$ 4,250	\$ 966	\$ 4,250	\$ 1,750
11000 030 7508	Insurance	-	\$ -	\$ 2,404	\$ 2,404	\$ 5,123	\$ 5,123
11000 030 7519	Professional Services	-	\$ 241	\$ 30,000	\$ -	\$ 30,000	\$ 10,000
11000 030 7900	Capital Expenditures	-	\$ -	\$ 20,000	\$ 18,563	\$ 25,000	\$ 50,000
TOTAL CAPITAL FACILITIES EXPENDITURES		\$ 2,282	\$ 440,158	\$ 392,252	\$ 306,805	\$ 559,267	\$ 561,767

JUSTIFICATION & EXPLANATION
 CAPITAL PROJECTS DEPARTMENT

GL ACCT DESCRIPTION

6001	SALARIES & WAGES	
	Capital Projects Director Salary	\$ 127,328
	Senior Project Manager	\$ 108,798
	Construction Manager I	\$ 69,441
	TOTAL	\$ 305,567
61XX	EMPLOYER COSTS	
	FICA, SBS AND MEDICARE (7.58%)	\$ 23,162
	STATE OF ALASKA PERS (22%)	\$ 67,225
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 66,183
	TOTAL	\$ 156,570

7001 **MATERIALS & SUPPLIES** - ALLOTMENT FOR OFFICE SUPPLIES & EXPENDABLE MAINTENANCE MATERIALS

7008 **NON-CAPITAL EQUIPMENT** - ALLOTMENT FOR TOOLS AND EQUIPMENT UNDER \$5,000

7010 **VEHICLE MAINTENANCE** - ANNUAL ALLOTMENT FOR MAINTENANCE ON ONE VEHICLE

7017 **FUEL** - COST OF FUEL FOR DEPARTMENT VEHICLES & EQUIPMENT

7018 **MISCELLANEOUS TOOLS** - ALLOTMENT FOR MISC. TOOLS SUCH AS HAND TOOLS, BATTERIES, ENGINEERING TOOLS, ETC.

7100 **CLOTHING & GEAR** - ALLOTMENT FOR CLOTHING ALLOWANCE FOR TWO IBEW-MEMBER EMPLOYEES & SAFETY ITEMS FOR CREW, INCLUDING HIGH VISABILITY VESTS, HEARING & EYE PROTECTION, AND OTHER MISC. PPE

7501 **UTILITIES** - ELECTRIC, WATER, SEWER, GARBAGE (THE DEPARTMENT IS NOT INCURRING THESE EXPENSES AS THEY ARE HOUSED IN

7502 **PHONE/INTERNET** - ANNUAL ALLOTMENT FOR MOBILE PHONE LINES, OFFICE PHONE SERVICES, AND LONG DISTANCE CALL ESTIMATES

7503 **INFORMATION TECHNOLOGY** - ALLOTMENT FOR CMMS SUBSCRIPTION & ZOOM SUBSCRIPTION

7505 **TRAVEL, TRAINING AND PROFESSIONAL DEVELOPMENT**- ALLOTMENT FOR DIRECTOR AND STAFF TRAVEL & TRAINING

7506 **PUBLICATIONS & ADVERTISING** - ALLOTMENT FOR MISC. PUBLICATIONS SUCH AS BUILDING CODE INFORMATION, PERMITS AND FOR EMPLOYMENT ADVERTISING

7508 **INSURANCE** - ANNUAL COST OF VEHICLE INSURANCE

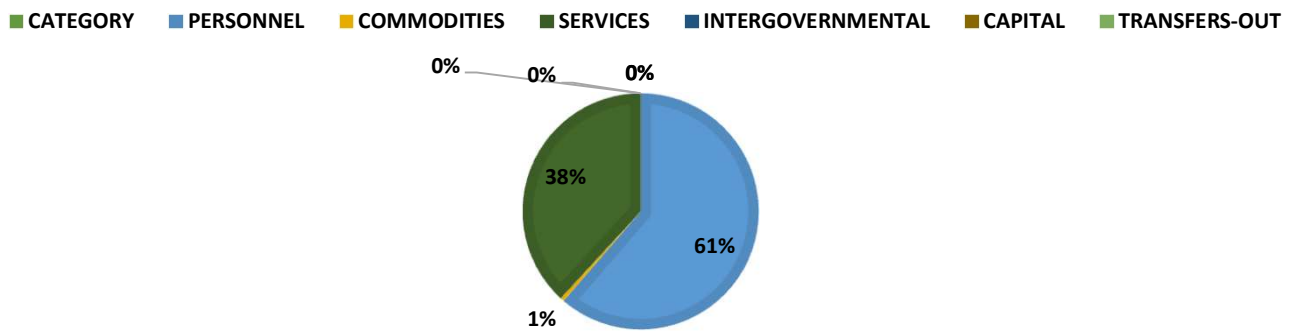
7519 **PROFESSIONAL SERVICES** - COSTS FOR ENGINEERING (CONTINGENCY) AND ADDITIONAL CONTRACT PROJECT MANAGEMENT WORK

7900 **CAPITAL EXPENDITURES** - OPERATIONAL EQUIPMENT & VEHICLES ABOVE \$5,000 THAT ARE CAPITALIZED AND DEPRECIATED OVER A PREDETERMINED USEFUL LIFE; SURVEYING EQUIPMENT

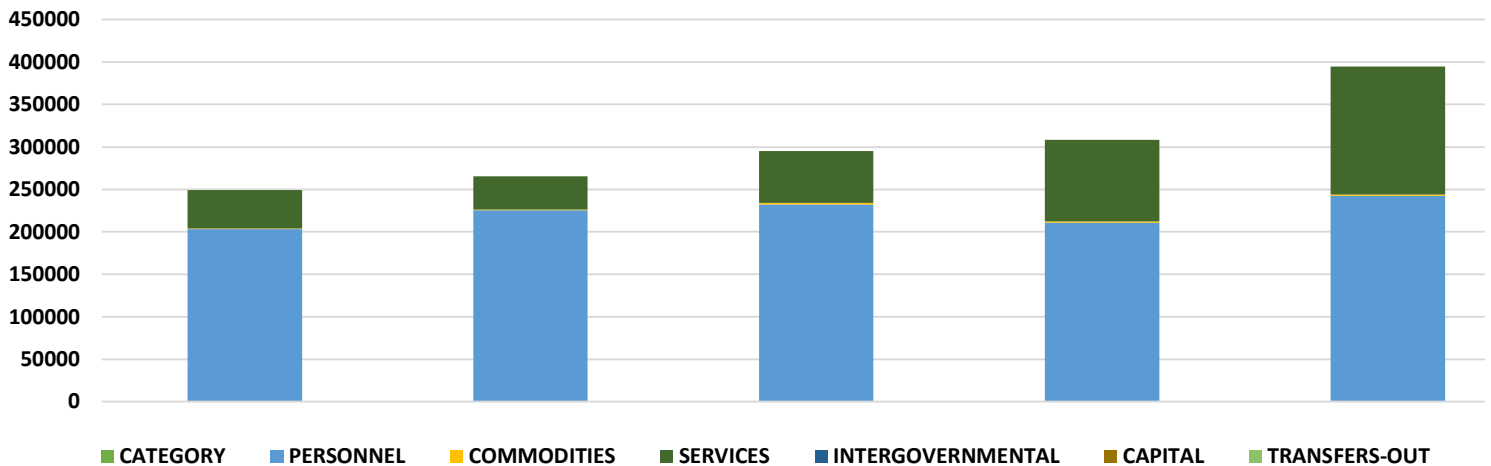
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	203,013	225,513	232,325	210,992	242,263	242,263
COMMODITIES	904	975	2,000	1,364	2,000	2,000
SERVICES	45,217	39,003	60,592	96,097	150,752	137,752
INTERGOVERNMENTAL	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	249,134	265,491	294,917	308,453	395,015	382,015

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES



ECONOMIC DEVELOPMENT EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
 Fund #11000 Dept #032

GENERAL FUND
ECONOMIC DEVELOPMENT DEPARTMENT
 DETAIL OF EXPENDITURES

ECONOMIC DEVELOPMENT GENERAL FUND EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 032 6001	Salaries & Wages	\$ 145,976	\$ 147,198	\$ 155,907	\$ 166,866	\$ 166,603	\$ 166,603
11000 032 6005	Overtime	\$ 3,174	\$ 1,998	\$ -	\$ -	\$ -	\$ -
11000 032 61XX	Employer Costs	\$ 54,534	\$ 73,116	\$ 66,417	\$ 37,297	\$ 70,160	\$ 70,160
11000 032 7001	Materials & Supplies	\$ 864	\$ 951	\$ 1,500	\$ 1,364	\$ 1,500	\$ 1,500
11000 032 7004	Postage & Shipping	\$ 40	\$ 25	\$ 500	\$ -	\$ 500	\$ 500
11000 032 7502	Phone/Internet	\$ 705	\$ 705	\$ 705	\$ 764	\$ 705	\$ 705
11000 032 7503	Information Technology	\$ 5,871	\$ 2,430	\$ 8,390	\$ 6,866	\$ 8,000	\$ 8,000
11000 032 7505	Travel & Training	\$ 2,502	\$ 5,199	\$ 10,000	\$ 6,829	\$ 5,500	\$ 5,500
11000 032 7506	Publications & Advertising	\$ 17,789	\$ (5,263)	\$ 10,000	\$ 300	\$ 5,000	\$ 5,000
11000 032 7507	Memberships & Dues	\$ 455	\$ 873	\$ 1,497	\$ 252	\$ 1,047	\$ 1,047
11000 032 7508	Insurance	\$ 1,129	\$ -	\$ -	\$ -	\$ -	\$ -
11000 032 7519	Professional Services Contractual	\$ 19,000	\$ 40,408	\$ 40,000	\$ 87,915	\$ 136,000	\$ 123,000
11000 032 7570	Tourism Industry Expenses	\$ 268	\$ (150)	\$ -	\$ -	\$ -	\$ -
11000 032 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & TRANSFERS OUT		\$ 249,134	\$ 267,489	\$ 294,917	\$ 308,453	\$ 395,015	\$ 382,015

JUSTIFICATION & EXPLANATION
 ECONOMIC DEVELOPMENT

GL ACCT DESCRIPTION	
6001 SALARIES & WAGES	
Economic Development Director Salary	\$ 106,665
Marketing & Community Development Coordinator Salary	\$ 59,938
TOTAL	\$ 166,603
61XX EMPLOYER COSTS	
FICA, SBS AND MEDICARE (7.58%)	\$ 12,629
STATE OF ALASKA PERS (22%)	\$ 36,653
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 20,879
TOTAL	\$ 70,160
7001 MATERIALS & SUPPLIES - VARIOUS OFFICE SUPPLIES SUCH AS PRINTER PAPER & INK, THUMBDRIVES, CALENDARS AND OTHER MISC. SUPPLIES	
7004 POSTAGE & SHIPPING - ALLOTMENT FOR MAILINGS SUCH AS PLANNING AND ZONING MEETING NOTICES, OFFICIAL CORRESPONDENCE	
7502 PHONE/INTERNET - ANNUAL ALLOTMENT FOR PHONE LANDLINE, INTERNET SERVICE, AND CELL PHONE	
7503 INFORMATION TECHNOLOGY - ALLOTMENT FOR COMPUTER SOFTWARE, WEB DOMAINS & LICENSES, AND OTHER MISC. SOFTWARE AND PROGRAMMING.	
7505 TRAVEL & TRAINING - ALLOTMENT FOR TRAVEL AND REGISTRATION FOR TRAINING CONFERENCES & OTHER MISC. PROFESSIONAL DEVELOPMENT OPPORTUNITIES.	
7506 PUBLICATIONS & ADVERTISING - COST TO PUBLISH ADVERTISEMENTS	
7507 MEMBERSHIPS & DUES - SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATIONS	
7511 SURVEYING - ALLOTMENT FOR LAND SURVEY SERVICES	
7519 PROFESSIONAL SERVICES CONTRACTUAL - GIS MAPPING CONTRACT EXPENSES & ECONOMIC CONDITIONS REPORT, BCA REPORTS FOR GRANTS; SHSP COMMUNITY ADDRESSING PROJECT GRANT EXPENDITURES	
7570 TOURISM INDUSTRY EXPENSES - ALLOTMENT FOR BUILDING AND MAINTAINING TOURISM PROGRAMS	
7900 CAPITAL EXPENDITURES - CAPITAL EXPENSES (ABOVE \$5,000) INCURRED SPECIFIC TO ADMINISTRATION OPERATIONS	

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
 Fund #11000, Dept #033

GENERAL FUND
COMMUNITY CONTRIBUTIONS
 DETAIL OF EXPENDITURES

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
COMMUNITY CONTRIBUTIONS		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 033 7507	Memberships & Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 033 7629	Charges from Capital Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 033 7820	Senior Citizen Program Expenditures	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ -
11000 033 7822	Contribution to Chamber of Commerce	\$ 19,545	\$ -	\$ -	\$ -	\$ -	\$ -
11000 033 7823	Contribution to Local Radio	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
11000 033 7826	Contribution to Volunteer Fire Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 033 7829	Wrangell Athletic Club	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COMMUNITY CONTRIBUTIONS		\$ 43,045	-	\$ -	\$ -	\$ -	\$ -

All FY 2027 Community Contributions will be provided in the form of in-kind utility assistance.

Non-cash transactions, including the value of in-kind utility assistance, are not reflected as budgeted expenditures.

The FY 2027 budget authorizes up to \$14,500 in utility assistance for KSTK, consistent with their funding request.

JUSTIFICATION & EXPLANATION

GL ACCT DESCRIPTION

- 7507 **MEMBERSHIPS & DUES** - SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATIONS.
- 7629 **CHARGES FROM CAPITAL FACILITIES** - ALLOTMENT FOR CAPITAL FACILITIES MAINTANENCE, CUSTODIAL, AND MANAGEMENT SERVICES.
- 7820 **SENIOR CITIZEN PROGRAM EXPENDITURES** - CONTRIBUTION TO HELP FUND MEALS AND OTHER ACTIVITES AND EXPENSES OF RUNNING THE SENIOR CENTER.
- 7822 **CONTRIBUTION TO CHAMBER OF COMMERCE**- CASH CONTRIBUTION TO THE CHAMBER OF COMMERCE FOR COMMUNITY EVENTS AND PROMOTIONAL ACTIVITES.
- 7823 **CONTRIBUTION TO LOCAL RADIO**- IN-KIND UTILITY ASSISTANCE PROVIDED TO SUPPORT LOCAL RADIO SERVICES AND COMMUNITY COMMUNICATIONS.

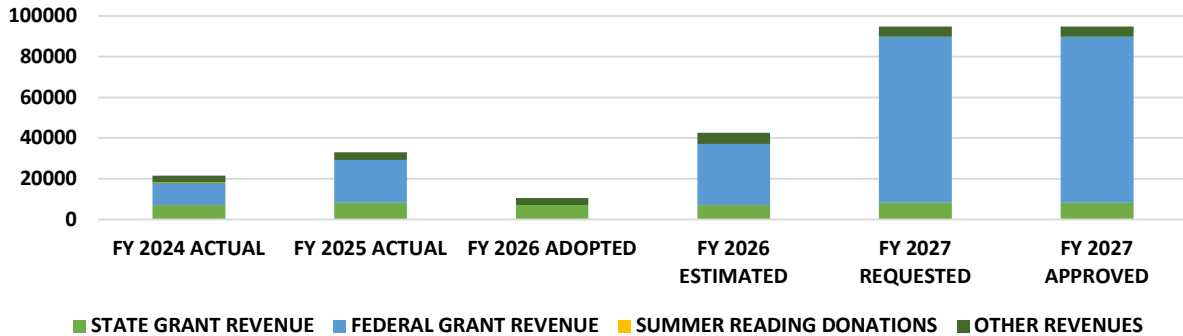
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 11000, Dept 034

GENERAL FUND
LIBRARY DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
STATE GRANT REVENUE	7,000	8,250	7,000	7,000	8,250	8,250
FEDERAL GRANT REVENUE	11,000	21,000	-	30,000	81,563	81,563
SUMMER READING DONATIONS	275	-	-	-	-	-
OTHER REVENUES	3,251	3,833	3,500	5,657	5,000	5,000
TOTAL REVENUES	21,526	33,083	10,500	42,657	94,813	94,813

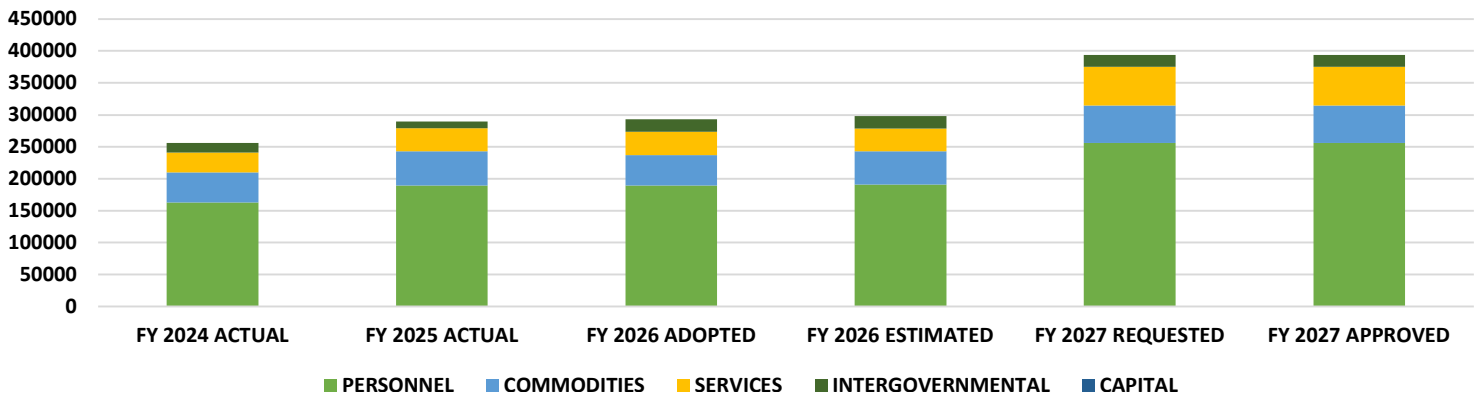
LIBRARY REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	162,953	189,800	189,357	191,059	255,891	255,891
COMMODITIES	46,885	53,647	47,775	52,049	59,136	59,136
SERVICES	31,095	35,643	36,519	35,318	60,111	60,111
INTERGOVERNMENTAL	14,857	10,485	19,699	19,699	19,082	19,082
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	255,790	289,575	293,351	298,125	394,220	394,220

LIBRARY EXPENDITURES BY FISCAL YEAR



PERSONNEL COMMODITIES SERVICES INTERGOVERNMENTAL CAPITAL

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #11000 & 11180 (Library Consolidated)

GENERAL FUND
LIBRARY DEPARTMENT
DETAIL OF REVENUES & EXPENDITURES

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
LIBRARY GENERAL FUND REVENUES							
11000 034 4590	Library State Grant Revenue	\$ 7,000	\$ 8,250	\$ 7,000	\$ 7,000	\$ 8,250	\$ 8,250
11000 034 4595	Library Miscellaneous Grant Revenue	\$ 1,000	\$ 11,000	\$ -	\$ 30,000	\$ -	\$ -
11000 034 4599	Library Federal Grant Revenue*	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 81,563	\$ 81,563
11000 034 4604	Miscellaneous Revenue	\$ 3,251	\$ 3,833	\$ 3,500	\$ 5,657	\$ 5,000	\$ 5,000
11180 034 4690	Summer Reading Program Donations	\$ 275	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIBRARY REVENUES		\$ 21,526	33,083	\$ 10,500	\$ 42,657	\$ 94,813	\$ 94,813
LIBRARY GENERAL FUND EXPENDITURES							
11000 034 6001	Salaries & Wages*	\$ 96,161	\$ 112,292	\$ 114,657	\$ 124,682	\$ 175,389	\$ 175,389
11000 034 6002	Temporary Wages	\$ 14,260	\$ 16,715	\$ 19,120	\$ 18,270	\$ 18,500	\$ 18,500
11000 034 6100	Employer Costs*	\$ 51,485	\$ 58,032	\$ 51,181	\$ 43,958	\$ 54,002	\$ 54,002
11000 034 7001	Materials & Supplies*	\$ 4,367	\$ 5,613	\$ 7,800	\$ 20,411	\$ 20,236	\$ 20,236
11000 034 7002	Facility Repair & Maintenance	\$ 10,854	\$ 12,647	\$ 5,000	\$ 12,277	\$ 6,500	\$ 6,500
11000 034 7003	Custodial Supplies	\$ 595	\$ 618	\$ 800	\$ 532	\$ 800	\$ 800
11000 034 7004	Postage & Shipping	\$ 1,007	\$ 1,047	\$ 3,175	\$ 1,573	\$ 2,500	\$ 2,500
11000 034 7008	Non Capital Equipment	\$ -	\$ 2,341	\$ -	\$ -	\$ -	\$ -
11000 034 7120	Library Books	\$ 18,287	\$ 31,382	\$ 31,000	\$ 17,257	\$ 29,100	\$ 29,100
11180 034 7121	Summer Reading Program Expenditures	\$ 11,776	\$ -	\$ -	\$ -	\$ -	\$ -
11000 034 7501	Utilities	\$ 9,376	\$ 9,555	\$ 9,482	\$ 9,547	\$ 9,738	\$ 9,738
11000 034 7502	Phone/Internet	\$ 4,011	\$ 4,639	\$ 4,785	\$ 2,288	\$ 3,036	\$ 3,036
11000 034 7503	Information Technology	\$ 8,813	\$ 12,446	\$ 14,025	\$ 12,167	\$ 30,175	\$ 30,175
11000 034 7505	Travel, Training, and Professional Development*	\$ 1,048	\$ 2,762	\$ 4,400	\$ 4,149	\$ 8,000	\$ 8,000
11000 034 7507	Memberships & Dues	\$ 598	\$ 736	\$ 675	\$ 745	\$ 745	\$ 745
11000 034 7508	Insurance	\$ 8,296	\$ 8,168	\$ 7,552	\$ 10,209	\$ 8,917	\$ 8,917
11000 034 7519	Professional Services Contractual*	\$ -	\$ 100	\$ -	\$ 362	\$ 7,500	\$ 7,500
11000 034 7621	Public Works Labor Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 034 7629	Charges from Capital Facilities	\$ 14,857	\$ 10,485	\$ 19,699	\$ 19,699	\$ 19,082	\$ 19,082
11000 034 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIBRARY EXPENDITURES		\$ 255,790	289,575	\$ 293,351	\$ 298,125	\$ 394,220	\$ 394,220
Total Library Revenues		\$ 21,526	33,083	\$ 10,500	\$ 42,657	\$ 94,813	\$ 94,813
Total Library Expenditures		\$ (255,790)	(289,575)	\$ (293,351)	\$ (298,125)	\$ (394,220)	\$ (394,220)
Total Operating Surplus (Deficit)		\$ (234,264)	(256,493)	\$ (282,851)	\$ (255,469)	\$ (299,407)	\$ (299,407)

JUSTIFICATION & EXPLANATION
LIBRARY DEPARTMENT

* Items with an asterisk above are impacted by the IMLS Native American Enhancement Grant received. Total grant and budgeted amount for FY27 is \$71,409

ACCT NO.	ACCOUNT DESCRIPTION	GRANT FUNDED	GENERAL FUND	TOTAL ALLOCATION
4590	LIBRARY STATE GRANT REVENUE - GRANT REVENUE RECEIVED FROM THE STATE OF ALASKA OR IS ISSUED FROM THE STATE AND PASSED THROUGH ANOTHER ORGANIZATION; PUBLIC LIBRARY ASSISTANCE GRANT			
4595	LIBRARY MISCELLANEOUS GRANT REVENUE - ALL OTHER GRANT REVENUE THAT DOES NOT ORIGINATE FROM A FEDERAL OR STATE ENTITY			
4599	LIBRARY FEDERAL GRANT REVENUE - GRANT REVENUE RECEIVED FROM THE FEDERAL GOVERNMENT OR IS ISSUED FROM A FEDERAL AGENCY AND PASSES THROUGH ANOTHER ORGANIZATION			
4604	MISCELLANEOUS REVENUE - ALL OTHER REVENUE DERIVED FROM LIBRARY OPERATIONS, INCLUDING BUT NOT LIMITED TO COPIER AND OVERDUE BOOK REVENUE			
4690	SUMMER READING PROGRAM DONATIONS - DONATIONS RECEIVED FOR THE SUMMER READING PROGRAM			
6001	SALARIES & WAGES			
	LIBRARY DIRECTOR		\$ 70,964	\$ 70,964
	LIBRARY ASSISTANT II		\$ 49,716	\$ 49,716
	PROGRAMMING COORDINATOR	\$ 54,708		\$ 54,708
	TOTAL	\$ 54,708	\$ 120,680	\$ 175,389
6100	EMPLOYER COSTS			
	FICA, SBS AND MEDICARE (7.58%)	4,147	9,148	\$ 13,294.47
	STATE OF ALASKA PERS (22%)	12,036	26,550	\$ 38,586
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	672	1,450	\$ 2,122
	TOTAL	\$ 16,855	\$ 37,147	\$ 54,002
6002	TEMPORARY WAGES - ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP		\$ 18,500	
7001	MATERIALS AND SUPPLIES - OFFICE PRODUCTS SUCH AS COPY PAPER, COMPUTER PAPER, LETTERHEAD, RIBBONS, BOOK COVERS, REPAIR BOOK BINDINGS, PRINTER INK, ETC.			
7002	FACILITY REPAIR & MAINTENANCE - LABOR & MATERIALS TO MAINTAIN THE BUILDING, FURNACE, LIGHTS, PAINT, 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 MAILING INTERLIBRARY LOAN RETURNS, RECYCLED BOOKS, LIBRARY OVERDUE & FINES, LIBRARY EVENT NOTICES, AND OTHER MISC. MAIL FROM THE LIBRARY			
7120	LIBRARY BOOKS - COSTS FOR BOOKS, NEWSPAPER SUBSCRIPTIONS, AND MAGAZINE SUBSCRIPTIONS			
7121	SUMMER READING PROGRAM AWARDS - CASH PRIZES FOR SUMMER READING PROGRAM PARTICIPANTS			
7501	UTILITIES - WATER, GARBAGE, SEWER, AND ELECTRIC HEAT FOR LIBRARY 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, AV ACCESS, SMART SHIELD, ONLINE ACQUISITIONS, ENHANCED CONTENT RENEWAL, SIP COMMUNICATION SOFTWARE, AND KNOWLEDGE IMAGING CENTER SUPPORT			
7505	TRAVEL & TRAINING - COST OF TRAVEL FOR THE ALASKA LIBRARY CONFERENCE AND ATTENDING OTHER CONTINUING AND PROFESSIONAL EDUCATION EVENTS			
7507	MEMBERSHIPS & DUES - COSTS OF MEMBERSHIPS & DUES FOR ALASKA LIBRARY ASSOCIATION AND AMERICAN LIBRARY ASSOCIATION			
7508	INSURANCE - ALLOCATED INSURANCE POLICY EXPENDITURE FOR THE LIBRARY FACILITY			
7519	PROFESSIONAL SERVICES CONTRACTUAL - ANNUALIZED COST OF JANITORIAL SERVICE FOR THE LIBRARY			
7621	CHARGES FROM PUBLIC WORKS - COSTS INCURRED BY THE LIBRARY FOR PUBLIC WORKS LABOR			
7629	CHARGES FROM CAPITAL FACILITIES - STAFF LABOR COSTS FOR CAPITAL FACILITIES			
7900	CAPITAL EQUIPMENT - CAPITAL EXPENDITURES INCURRED SPECIFIC TO LIBRARY OPERATIONS			

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
 Fund 20000 (Permanent Fund Consolidated)

SPECIAL REVENUE TYPE
PERMANENT FUND
 SUMMARY OF REVENUES & EXPENDITURES

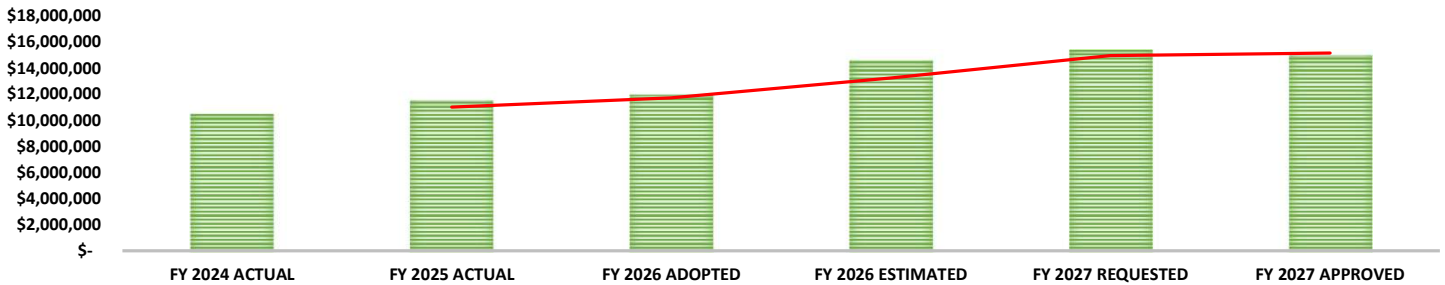
PERMANENT FUND REVENUES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
20000 000 4371	Cold Storage Lease	\$ 21,495	\$ -	\$ 36,239	\$ 36,239	\$ 36,239	\$ 36,239
20000 000 4550	Investment Income (Loss)	\$ 912,948	\$ 1,015,942	\$ 350,000	\$ 3,000,000	\$ 362,500	\$ 362,500
20000 000 4650	Land & Lot Sales (Tidelands)	\$ 63,800	\$ -	\$ 50,000	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 998,243	\$ 1,015,942	\$ 436,239	\$ 3,036,239	\$ 398,739	\$ 398,739

PERMANENT FUND EXPENDITURES & TRANSFERS-OUT		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
20000 000 8910	Transfer To General Fund	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 175,000
20000 000 8972	Transfer To Water Fund	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
20000 000 8924	Transfer To Parks & Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ -	\$ -	\$ -	\$ -	\$ 425,000	\$ 425,000

Special Revenue Fund: Permanent Fund	BEGINNING FUND BALANCE (7/1/20XX)	\$ 9,492,682	\$ 10,490,925	\$ 11,506,867	\$ 11,506,867	\$ 14,543,106	\$ 14,543,106
	CHANGE IN NET POSITION	\$ 998,243	\$ 1,015,942	\$ 436,239	\$ 3,036,239	\$ 823,739	\$ 398,739
	ENDING FUND BALANCE (6/30/XXXX)	\$ 10,490,925	\$ 11,506,867	\$ 11,943,106	\$ 14,543,106	\$ 15,366,845	\$ 14,941,845
APCM Investment Allocation	UNRESTRICTED BALANCE	\$ 9,139,943	\$ 10,025,056	\$ 10,405,117	\$ 12,670,299	\$ 12,670,299	\$ 13,017,690
	RESTRICTED FOR P&R	\$ 1,350,982	\$ 1,481,811	\$ 1,537,988	\$ 1,872,807	\$ 1,872,807	\$ 1,924,155
	TOTAL FUND BALANCE	\$ 10,490,925	\$ 11,506,867	\$ 11,943,106	\$ 14,543,106	\$ 15,366,845	\$ 14,941,845

*Any variance from the unrestricted permanent fund balance and the APCM investment allocation is a result of lease revenue and tideland sales that have not yet been contributed to APCM and are therefore still part of the central treasury

PERMANENT FUND BALANCE BY FISCAL YEAR



JUSTIFICATION & EXPLANATION
PERMANENT FUND

GL ACCT DESCRIPTION

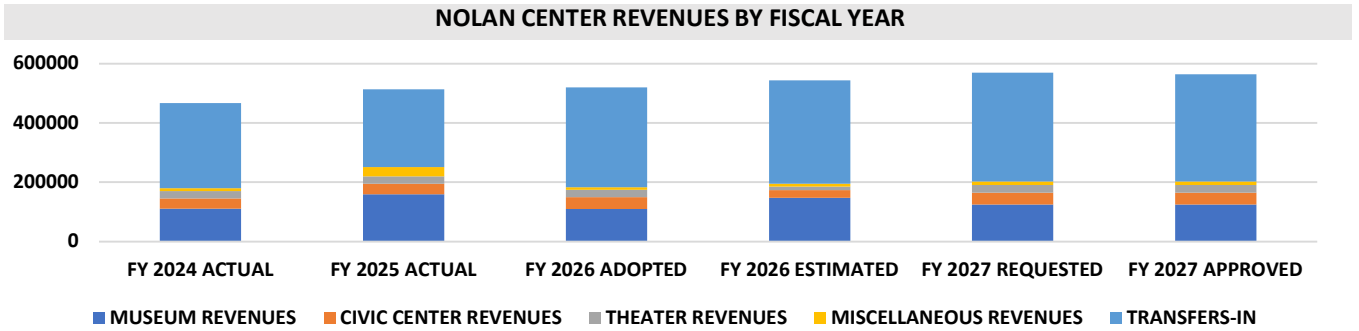
- 4371 COLD STORAGE LEASE** - PROCEEDS FROM THE COLD STORAGE FACILITY LEASE. THE COLD STORAGE FACILITY WAS PARTIALLY FUNDED BY THE PERMANENT FUND WHEN IT WAS INITIALLY BUILT. THE PROCEEDS FROM LEASING THE FACILITY ARE TO BE INVESTED BACK INTO THE PERMANENT FUND
- 4550 INVESTMENT INCOME** - THE CHANGE IN FAIR MARKET VALUE IN THE PERMANENT FUND FROM 7/1/20XX TO 6/30/20XX
- 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

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 21XXX (Nolan Center Consolidated)

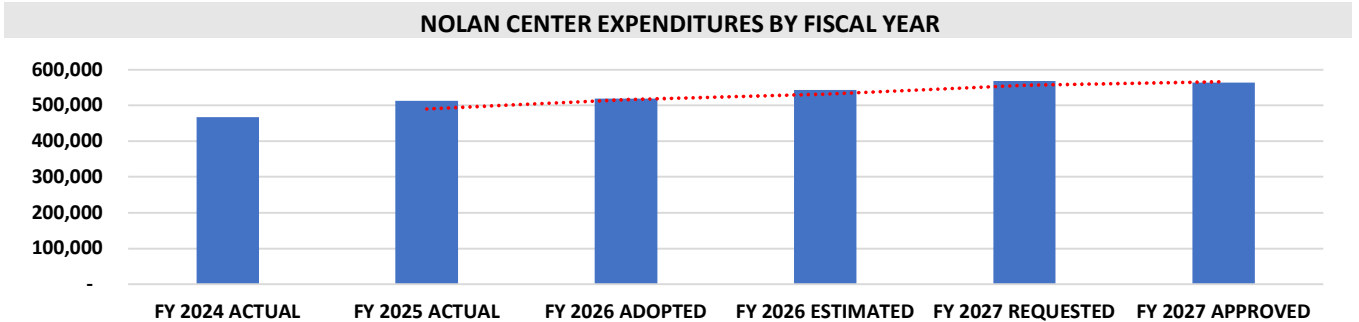
SPECIAL REVENUE TYPE
NOLAN CENTER

SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE						
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
MUSEUM REVENUES	110,942	159,432	110,000	147,706	125,000	125,000
CIVIC CENTER REVENUES	34,939	35,726	40,000	26,120	40,000	40,000
THEATER REVENUES	24,142	24,043	25,000	11,788	25,000	25,000
MISCELLANEOUS REVENUES	9,440	31,773	9,000	9,484	13,000	13,000
TRANSFERS-IN	287,810	262,312	335,088	348,883	365,876	360,876
TOTAL REVENUE & TRANSFERS-IN	\$ 467,272	\$ 513,286	\$ 519,088	\$ 543,980	\$ 568,876	\$ 563,876



SUMMARY OF EXPENDITURES BY TYPE						
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
GENERAL EXPENDITURES						
PERSONNEL	230,107	269,485	276,196	279,426	295,810	295,810
COMMODITIES	9,365	30,605	16,900	21,102	22,400	17,400
SERVICES	125,431	110,903	126,555	114,469	137,242	137,242
INTERGOVERNMENTAL	30,819	11,680	29,437	29,437	43,423	43,423
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
DEPARTMENT SPECIFIC EXPENDITURES						
MUSEUM EXPENDITURES	38,723	62,436	40,000	50,720	40,000	40,000
CIVIC CENTER EXPENDITURES	7,980	10,297	10,000	30,249	10,000	10,000
THEATER EXPENDITURES	24,848	17,880	20,000	18,576	20,000	20,000
TOTAL EXPENDITURES	467,272	513,286	519,088	543,980	568,876	563,876



CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #21XXX (Nolan Center Consolidated)

SPECIAL REVENUE FUND TYPE
NOLAN CENTER
DETAIL OF REVENUES & EXPENDITURES

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
NOLAN CENTER REVENUES & TRANSFERS-IN							
21000 125 4101	PERS On-behalf Revenue	\$ 4,123	\$ 7,524	\$ 4,000	\$ 4,000	\$ 7,000	\$ 7,000
21000 125 4910	Nolan Center Transfer from General Fund	\$ 227,810	\$ 262,312	\$ 270,088	\$ 188,883	\$ 270,876	\$ 265,876
21000 125 4912	Transfer from Investments (J&E Nolan Endowment)	\$ 60,000	\$ -	\$ 65,000	\$ 160,000	\$ 90,000	\$ 90,000
21000 125 4928	Transfer from Transient Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
21000 125 4999	Star of Bengal Grant Reimbursement Fund	\$ -	\$ 16,887	\$ -	\$ -	\$ -	\$ -
21010 121 4690	Museum Donations	\$ 5,317	\$ 7,361	\$ 5,000	\$ 5,484	\$ 6,000	\$ 6,000
21010 121 4701	Museum Admissions General	\$ 15,361	\$ 20,328	\$ 15,000	\$ 18,135	\$ 15,000	\$ 15,000
21010 121 4702	Museum Admission Tours	\$ 17,936	\$ 35,251	\$ 20,000	\$ 42,749	\$ 35,000	\$ 35,000
21010 121 4703	Museum Sales of Merchandise & Concessions	\$ 77,645	\$ 103,853	\$ 75,000	\$ 86,822	\$ 75,000	\$ 75,000
21000 122 4600	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21020 122 4705	Facility Rental	\$ 14,380	\$ 20,086	\$ 20,000	\$ 21,541	\$ 20,000	\$ 20,000
21020 122 4708	Event Revenue	\$ 20,559	\$ 15,640	\$ 20,000	\$ 4,579	\$ 20,000	\$ 20,000
21030 123 4701	Admissions/User Fees	\$ 9,269	\$ 8,357	\$ 10,000	\$ 4,068	\$ 10,000	\$ 10,000
21030 123 4703	Sales of Merchandise & Concessions	\$ 14,872	\$ 15,685	\$ 15,000	\$ 7,720	\$ 15,000	\$ 15,000
TOTAL REVENUES & TRANSFERS-IN		\$ 467,272	513,286	\$ 519,088	\$ 543,980	\$ 568,876	\$ 563,876

GENERAL OPERATING EXPENDITURES

21000 125 6001	Salaries & Wages	\$ 150,967	\$ 176,667	\$ 174,647	\$ 175,266	\$ 181,703	\$ 181,703
21000 125 6002	Temporary Wages	\$ 7,215	\$ 12,707	\$ 25,000	\$ 13,751	\$ 15,000	\$ 15,000
21000 125 6005	Overtime	\$ 1,533	\$ 87	\$ 1,500	\$ 386	\$ 1,500	\$ 1,500
21000 125 6XXX	Employer Costs	\$ 69,094	\$ 78,926	\$ 72,049	\$ 88,494	\$ 94,607	\$ 94,607
21000 125 7001	Materials & Supplies	\$ 1,120	\$ 1,809	\$ 1,700	\$ 1,388	\$ 1,700	\$ 1,700
21000 125 7002	Facility Repair & Maintenance	\$ 5,340	\$ 18,557	\$ 10,000	\$ 3,168	\$ 15,000	\$ 10,000
21000 125 7003	Custodial Supplies	\$ 1,363	\$ 3,063	\$ 1,500	\$ 2,706	\$ 2,000	\$ 2,000
21000 125 7004	Postage & Shipping	\$ 361	\$ 464	\$ 500	\$ 339	\$ 500	\$ 500
21000 125 7008	Non-capital Equipment	\$ 310	\$ 756	\$ 2,200	\$ 615	\$ 2,200	\$ 2,200
21000 125 7009	Equipment Repair & Maintenance	\$ 871	\$ 642	\$ 1,000	\$ 12,885	\$ 1,000	\$ 1,000
21000 125 7017	Fuel & Oil - Heating	\$ -	\$ 5,314	\$ -	\$ -	\$ -	\$ -
21000 125 7501	Utilities	\$ 65,411	\$ 55,816	\$ 73,314	\$ 65,151	\$ 70,705	\$ 70,705
21000 125 7502	Phone/Internet	\$ 13,372	\$ 12,674	\$ 13,500	\$ 12,254	\$ 5,332	\$ 5,332
21000 125 7503	Information Technology	\$ 1,546	\$ 2,145	\$ 1,000	\$ 1,099	\$ 1,800	\$ 1,800
21000 125 7505	Travel & Training	\$ 1,297	\$ 1,099	\$ 3,000	\$ 1,529	\$ 3,000	\$ 3,000
21000 125 7506	Publications & Advertising	\$ 1,295	\$ -	\$ 500	\$ 542	\$ 500	\$ 500
21000 125 7507	Memberships and Dues	\$ 612	\$ 75	\$ 500	\$ 11	\$ 500	\$ 500
21000 125 7508	Insurance	\$ 24,137	\$ 23,981	\$ 26,741	\$ 26,741	\$ 30,905	\$ 30,905
21010 121 7509	Credit card processing & bank fees	\$ 3,560	\$ 5,109	\$ 5,000	\$ 4,338	\$ 4,500	\$ 4,500
21020 122 7515	Permits, Inspections & Compliance	\$ 600	\$ 600	\$ 1,000	\$ 2,101	\$ 1,000	\$ 1,000
21000 125 7519	Professional Services Contractual	\$ 14,898	\$ 10,502	\$ 5,000	\$ 2,232	\$ 22,000	\$ 22,000
21000 125 7629	Charges from Facilities Maintenance	\$ 30,819	\$ 11,680	\$ 29,437	\$ 29,437	\$ 43,423	\$ 43,423
21000 125 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL OPERATING EXPENDITURES		\$ 395,722	422,673	\$ 449,088	\$ 444,434	\$ 498,876	\$ 493,876

MUSEUM OPERATING EXPENDITURES

21010 121 7050	Concessions & Merchandise for Resale	\$ 36,724	\$ 62,374	\$ 35,000	\$ 45,928	\$ 35,000	\$ 35,000
21010 121 7055	Museum Exhibits	\$ 1,330	\$ 62	\$ 5,000	\$ 4,792	\$ 5,000	\$ 5,000
21010 121 7577	Asset Preservation & Management	\$ 670	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL MUSEUM OPERATING EXPENDITURES		\$ 38,723	62,436	\$ 40,000	\$ 50,720	\$ 40,000	\$ 40,000

CIVIC CENTER OPERATING EXPENDITURES

21020 122 7052	Event Expenditures	\$ 7,980	\$ 10,297	\$ 10,000	\$ 30,249	\$ 10,000	\$ 10,000
TOTAL CIVIC CENTER OPERATING EXPENDITURES		\$ 7,980	10,297	\$ 10,000	\$ 30,249	\$ 10,000	\$ 10,000

THEATER OPERATING EXPENSES

21030 123 7050	Concessions & Merchandise for Resale	\$ 10,248	\$ 10,540	\$ 10,000	\$ 8,466	\$ 10,000	\$ 10,000
21030 123 7830	Film Expense	\$ 14,600	\$ 7,339	\$ 10,000	\$ 10,111	\$ 10,000	\$ 10,000
	Total	\$ 24,848	17,880	\$ 20,000	\$ 18,576	\$ 20,000	\$ 20,000
	TOTAL OPERATING EXPENDITURES	\$ 467,272	513,286	\$ 519,088	\$ 543,980	\$ 568,876	\$ 563,876
	Total Operating Revenues	\$ 467,272	\$ 513,286	\$ 519,088	\$ 543,980	\$ 568,876	\$ 563,876
	Total Operating Expenses	\$ 467,272	\$ 513,286	\$ 519,088	\$ 543,980	\$ 568,876	\$ 563,876
	Change in Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SPECIAL REVENUE FUND: NOLAN CENTER CIP FUND

Fund #21300

Project Description	GL Account	Account Description	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PROJECT: 21001 NC Generator Upgrades	21300 120 4999 43 21001	2020 SHSP (DHS) Grant Revenue	\$ -	\$ 220,000	\$ -	\$ -	\$ -
	21300 120 9999 43 21001	NC Standby Generator Upgrades (2020 SHSP Grant Expenditures)	\$ -	\$ 220,000	\$ -	\$ -	\$ -
		Resources available over resources	\$ -	\$ -	\$ -	\$ -	\$ -

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			\$	84,806
NOLAN CENTER COORDINATOR			\$	48,928
NOLAN CENTER ATTENDANT			\$	47,969
TOTAL			\$	181,703
6002 TEMPORARY WAGES - ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP.			\$	30,000
6XXX EMPLOYER COSTS				
FICA, SBS AND MEDICARE (7.58%)			\$	13,773
STATE OF ALASKA PERS (22%)			\$	39,975
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION			\$	40,859
TOTAL			\$	94,607
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, PAINT, 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 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				

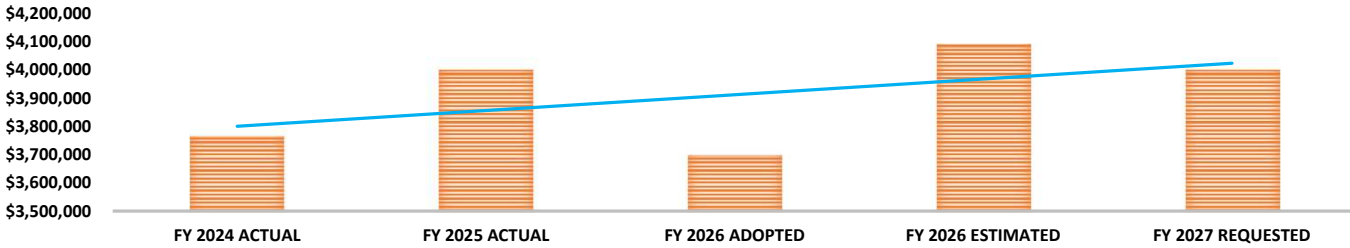
CITY AND BOROUGH OF WRANGELL
 2027 ANNUAL BUDGET
 Fund #22XXX (Sales Tax Fund Consolidated)

SPECIAL REVENUE FUND TYPE
 SALES TAX FUND
 DETAIL OF EXPENDITURES

SALES TAX FUND REVENUES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
22000 000 4020	Sales Tax Revenue	\$ 3,765,804	\$ 4,000,232	\$ 3,700,000	\$ 4,092,074	\$ 4,000,000	\$ 4,000,000
22000 000 4025	Penalties & Interest	\$ -	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ 10,000
TRANSFERS-OUT (ALLOCATIONS)							
22000 000 8910	Transfer to General Fund (80%)	\$ 3,012,643	\$ 3,200,185	\$ 2,960,000	\$ 3,273,659	\$ 3,200,000	\$ 3,200,000
22000 000 8926	Transfer to WPS Contribution Fund (20%)	\$ 753,161	\$ 800,046	\$ 740,000	\$ 818,415	\$ 800,000	\$ 800,000
22000 000 8950	Transfer to Residential Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Sales Tax proceeds were formerly divided into sales tax subfunds for streets and health, sanitation and education. Upon adoption of Ordinance 1023 in FY 2022, sales tax is now allocated to the WPSD Contribution Fund (20%) and the General Fund (80%). The Sales Tax Special Revenue Fund shall maintain a fund balance of zero post allocation. **Please note that this fund is not displayed in the financial statements, it is displayed for presentation purposes only.**

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

**CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET**

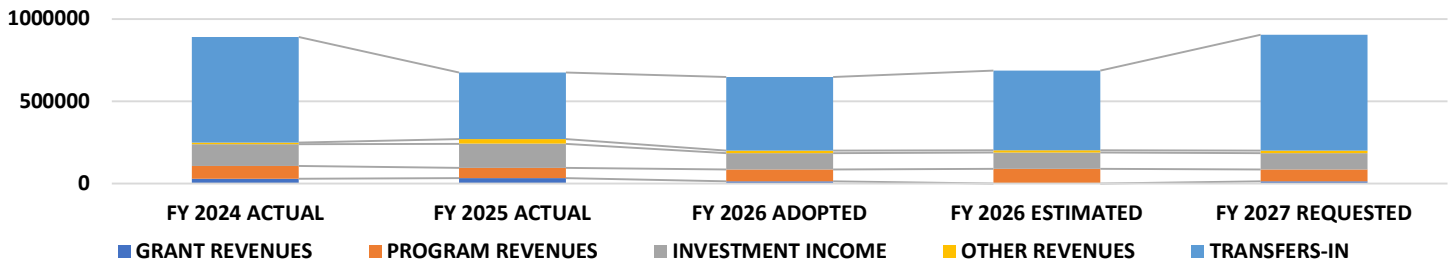
Fund 24XXX (Parks & Recreation Consolidated)

**SPECIAL REVENUE TYPE
PARKS, RECREATION, & GROUNDS
SUMMARY OF REVENUES & EXPENDITURES**

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
GRANT REVENUES	29,986	34,062	14,000	-	14,000	14,000
PROGRAM REVENUES	77,646	61,617	71,387	89,312	71,387	78,225
INVESTMENT INCOME	130,883	146,044	100,000	100,000	100,000	100,000
OTHER REVENUES	11,564	29,413	15,800	13,108	15,800	15,800
TRANSFERS-IN	640,475	403,428	447,245	485,312	703,101	575,893
TOTAL REVENUE & TRANSFERS-IN	\$ 890,554	\$ 674,565	\$ 648,432	\$ 687,732	\$ 904,288	\$ 783,918

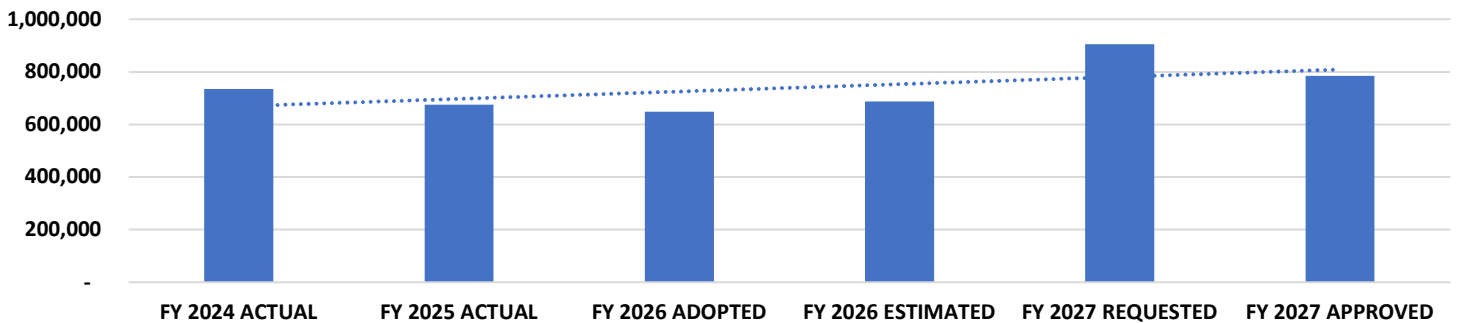
PARKS, RECREATION, AND GROUNDS REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
GENERAL EXPENDITURES						
PERSONNEL	408,208	443,381	368,225	426,700	535,007	495,007
COMMODITIES	17,179	22,029	17,250	22,326	20,250	15,500
SERVICES	58,521	54,622	39,778	42,435	43,738	43,738
INTERGOVERNMENTAL	6,621	3,998	34,297	23,293	47,123	47,123
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
DEPARTMENT SPECIFIC EXPENDITURES						
POOL EXPENDITURES	149,631	109,737	141,900	119,347	176,303	134,883
PARKS CENTER EXPENDITURES	51,243	27,060	33,138	38,953	38,259	29,059
RECREATION EXPENDITURES	43,045	13,738	13,845	14,679	43,608	18,608
TOTAL EXPENDITURES	734,447	674,565	648,433	687,732	904,288	783,918

PARKS, RECREATION, AND GROUNDS EXPENDITURES BY FISCAL YEAR



**CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 24XXX (Consolidated P&R)**

**SPECIAL REVENUE FUND TYPE
PARKS, RECREATION, & GROUNDS
DETAIL OF REVENUES & EXPENDITURES**

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
REVENUES & TRANSFERS-IN							
24000 000 4101	State Of AK Share Of PERS	\$ 5,795	\$ 9,768	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
24000 000 4550	Interest Income	\$ 130,883	\$ 146,044	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
24000 140 4690	Donations & Sponsorships	\$ 4,064	\$ 16,181	\$ 4,000	\$ 7,825	\$ 4,000	\$ 4,000
24000 140 4703	Merchandise & Concessions	\$ 1,355	\$ 3,234	\$ 1,500	\$ 5,137	\$ 1,500	\$ 1,500
24000 140 4712	Fee Assistance Donations	\$ 350	\$ 230	\$ 300	\$ 146	\$ 300	\$ 300
24000 140 4716	Community Contractor Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24000 000 4900	Transfer from Other Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24000 000 4910	Transfer From General Fund	\$ 640,475	\$ 403,428	\$ 447,245	\$ 485,312	\$ 703,101	\$ 575,893
24000 140 4922	Transfer From Sales Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24010 141 4702	Pool Program Revenues	\$ 39,901	\$ 39,783	\$ 44,066	\$ 53,130	\$ 44,066	\$ 45,000
24010 141 4705	Pool Reservations	\$ 2,918	\$ 590	\$ 3,481	\$ 726	\$ 3,481	\$ 1,000
24020 142 4705	Parks Reservations	\$ 5,030	\$ 1,900	\$ 4,012	\$ 3,118	\$ 4,012	\$ 2,500
24030 143 4702	Recreation Program Revenues	\$ 23,135	\$ 18,985	\$ 15,104	\$ 32,338	\$ 15,104	\$ 25,000
24030 143 4705	Recreation Reservations	\$ 6,663	\$ 360	\$ 4,725	\$ -	\$ 4,725	\$ 4,725
24000 000 4600	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24300 000 4590	State Grant Revenue	\$ 29,986	\$ 31,062	\$ 14,000	\$ -	\$ 14,000	\$ 14,000
24300 000 4595	Miscellaneous Grants	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES & TRANSFERS-IN		\$ 890,554	\$ 674,565	\$ 648,432	\$ 687,732	\$ 904,288	\$ 783,918
GENERAL OPERATING EXPENDITURES							
24000 140 6001	Salaries & Wages	\$ 208,644	\$ 235,108	\$ 203,807	\$ 214,657	\$ 284,297	\$ 284,297
24000 140 6002	Temporary Wages	\$ 100,967	\$ 86,012	\$ 80,000	\$ 113,895	\$ 120,000	\$ 80,000
24000 140 6005	Overtime	\$ 3,810	\$ 3,410	\$ 3,000	\$ 3,439	\$ 3,841	\$ 3,841
24000 140 6XXX	Employer Costs	\$ 94,115	\$ 118,009	\$ 77,918	\$ 93,714	\$ 123,369	\$ 123,369
24000 140 7001	Materials & Supplies	\$ 14,155	\$ 15,758	\$ 10,000	\$ 13,896	\$ 10,000	\$ 10,000
24000 140 7010	Vehicle Maintenance	\$ 932	\$ 308	\$ 1,000	\$ 2,735	\$ 1,000	\$ 1,000
24000 140 7050	Concessions & Merchandise for Resale	\$ 1,458	\$ 5,898	\$ 3,000	\$ 3,500	\$ 3,000	\$ 3,000
24000 140 7100	Uniform, Gear & Clothing	\$ 635	\$ 66	\$ 3,250	\$ 2,195	\$ 6,250	\$ 1,500
24000 140 7502	Phone & Internet	\$ 9,102	\$ 11,670	\$ 9,277	\$ 12,256	\$ 6,101	\$ 6,101
24000 140 7503	Information Technology	\$ 499	\$ 3,549	\$ 4,000	\$ 6,287	\$ 8,350	\$ 8,350
24000 140 7505	Travel & Training	\$ 9,770	\$ 6,732	\$ 3,500	\$ 884	\$ 4,500	\$ 4,500
24000 140 7506	Publications & Advertising	\$ 682	\$ 484	\$ 500	\$ 1,297	\$ 400	\$ 400
24000 140 7507	Memberships & Dues	\$ 3,295	\$ 5	\$ 600	\$ -	\$ 650	\$ 650
24000 140 7508	Insurance	\$ 31,378	\$ 30,344	\$ 19,902	\$ 19,902	\$ 21,737	\$ 21,737
24000 140 7509	Bank & Credit Card Fees	\$ 2,233	\$ 1,839	\$ 2,000	\$ 1,809	\$ 2,000	\$ 2,000
24000 140 7515	Permits, Inspections & Compliance	\$ 670	\$ 842	\$ 3,500	\$ 995	\$ 3,500	\$ 3,500
24000 140 7519	Professional Services	\$ 1,562	\$ -	\$ -	\$ -	\$ -	\$ -
24000 140 7621	Charges from Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24000 140 7622	Charges from Garage	\$ 2,171	\$ 1,644	\$ 11,004	\$ -	\$ 12,763	\$ 12,763
24000 140 7629	Charges from Capital Facilities	\$ 4,450	\$ 2,353	\$ 23,293	\$ 23,293	\$ 34,360	\$ 34,360
TOTAL GENERAL OPERATING EXPENDITURES		\$ 490,528	\$ 524,030	\$ 459,550	\$ 514,753	\$ 646,118	\$ 601,368
SWIMMING POOL OPERATING EXPENDITURES							
24010 141 7002	Facility Repair & Maintenance	\$ 37,274	\$ 8,678	\$ 29,000	\$ 13,184	\$ 37,500	\$ 15,000
24010 141 7008	Non-capital Equipment	\$ 3,078	\$ 7,564	\$ 900	\$ 6,387	\$ 4,900	\$ 4,900
24010 141 7009	Equipment Repair & Maintenance	\$ 1,770	\$ 591	\$ 7,000	\$ 9,971	\$ 8,400	\$ 8,400
24010 141 7021	Water Treatment Chemicals	\$ 14,037	\$ 16,167	\$ 20,000	\$ 12,844	\$ 33,920	\$ 15,000
24010 141 7501	Pool Utilities	\$ 93,471	\$ 76,738	\$ 85,000	\$ 76,961	\$ 91,583	\$ 91,583
24010 141 7900	Pool Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SWIMMING POOL OPERATING		\$ 149,631	\$ 109,737	\$ 141,900	\$ 119,347	\$ 176,303	\$ 134,883
PARKS OPERATING EXPENDITURES							
24020 142 7002	Facility Maintenance	\$ 38,787	\$ 17,477	\$ 20,000	\$ 25,221	\$ 23,000	\$ 15,000
24020 142 7008	Non-capital Equipment	\$ 3,600	\$ 1,055	\$ 2,200	\$ 5,623	\$ 4,700	\$ 3,500
24020 142 7009	Equipment Repair & Maintenance	\$ 1,278	\$ 485	\$ 2,000	\$ 201	\$ 2,400	\$ 2,400
24020 142 7501	Utilities	\$ 7,518	\$ 8,043	\$ 8,938	\$ 7,907	\$ 8,159	\$ 8,159
24020 142 7900	Parks Capital Expenditures	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PARKS OPERATING EXPENDITURES		\$ 51,243	\$ 27,060	\$ 33,138	\$ 38,953	\$ 38,259	\$ 29,059
COMMUNITY CENTER OPERATING EXPENDITURES							
24030 143 7002	Facility Repair & Maintenance	\$ 27,578	\$ 3,751	\$ 3,500	\$ 2,543	\$ 31,500	\$ 6,500
24030 143 7008	Non-capital Equipment	\$ 5,723	\$ 80	\$ -	\$ 1,262	\$ -	\$ -
24030 143 7009	Equipment Repair & Maintenance	\$ 249	\$ 49	\$ 1,000	\$ 242	\$ 2,000	\$ 2,000
24030 143 7501	Utilities	\$ 9,496	\$ 9,858	\$ 9,345	\$ 10,632	\$ 10,108	\$ 10,108
24030 143 7900	Recreation Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COMMUNITY CENTER EXPENDITURES		\$ 43,045	\$ 13,738	\$ 13,845	\$ 14,679	\$ 43,608	\$ 18,608
TOTAL OPERATING EXPENDITURES		\$ 734,447	\$ 674,565	\$ 648,433	\$ 687,732	\$ 904,288	\$ 783,918
TOTAL REVENUES & TRANSFERS-IN		\$ 890,554	\$ 674,565	\$ 648,432	\$ 687,732	\$ 904,288	\$ 783,918
TOTAL EXPENDITURES		\$ 734,447	\$ 674,565	\$ 648,433	\$ 687,732	\$ 904,288	\$ 783,918
P&R SURPLUS (DEFICIT)		\$ 156,107	-	-	\$ -	\$ -	\$ -

Project Description	GL Account	Account Description	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PROJECT: 24004 <i>Mt. Dewey Trail Expansion</i>	24300 000 4978 00 24004	Transfer from CPV Fund (Cash Match for Grant)	\$ 107,150	\$ -	\$ -	\$ -	\$ -
	24300 000 4999 48 24004	FLAP Grant Revenue for Mt. Dewey Extension	\$ 328,072	\$ -	\$ -	\$ -	\$ -
	24300 142 9999 00 24004	Mt. Dewey Trail Extension (Borough Funded)	\$ 107,150	\$ -	\$ -	\$ -	\$ -
	24300 142 9999 48 24004	FLAP Grant Expenditures for Mt. Dewey Extension	\$ 328,072	\$ -	\$ -	\$ -	\$ -
Resources available over resources used			\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT: 24006 <i>Swimming Pool Siding & Brick Column Façade Replacement</i>	24300 000 4999 50 24006	DCRA-LGLR Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
	24300 000 4910 00 24006	Transfer from General Fund	\$ 41,952	\$ -	\$ -	\$ -	\$ -
	24300 141 9999 50 24006	Pool Siding Replacement (DCRA - Grant Expenditures)	\$ 41,952	\$ -	\$ -	\$ -	\$ -
	Resources available over resources used			\$ -	\$ -	\$ -	\$ -
PROJECT: 24007 <i>City Park Pavillion Fireplace Repair</i>	24300 000 4910 00 24007	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	24300 142 9999 00 24007	City Park Pavillion Fireplace Repair Expenditures	\$ 510	\$ -	\$ -	\$ -	\$ -
	Resources available over resources used			\$ (510)	\$ -	\$ -	\$ -
PROJECT: 24010 <i>City Park Pavillion Replacement Project</i>	24300 000 4999 24 24010	DHS & EM 2021 Disaster Grant Revenue	\$ -	\$ 275,640	\$ 246,910	\$ -	\$ -
	24300 000 9999 24 24010	City Park Pavillion Replacement Project	\$ -	\$ 275,640	\$ 246,400	\$ -	\$ -
	Resources available over resources used			\$ -	\$ -	\$ 510	\$ -
PROJECT: 24011 <i>Healthy & Equitable Communities Project</i>	24300 000 4999 15 24011	HEC Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
	24300 000 9999 15 24011	HEC Grant Expenses	\$ 29,738	\$ -	\$ -	\$ -	\$ -
	Resources available over resources used			\$ (29,738)	\$ -	\$ -	\$ -
PROJECT: 24012 <i>Swimming Pool Roof Replacement</i>	24300 000 4925 00 24012	Transfer from Secure Rural Schools	\$ -	\$ -	\$ 11,463	\$ 450,000	\$ 450,000
	24300 000 9999 00 24012	Pool Roof Replacement Expenditures	\$ -	\$ -	\$ 11,463	\$ 450,000	\$ 450,000
	Resources available over resources used			\$ -	\$ -	\$ -	\$ -

JUSTIFICATION & EXPLANATION

PARKS, RECREATION, & GROUNDS FUND

GL ACCT DESCRIPTION

140 4101	PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
000 4550	INTEREST INCOME - INTEREST FROM CENTRAL TREASURY GAINS AND INVESTMENT INCOME FROM P&R PRINCIPAL IN THE PERMANENT FUND		
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 ARE INITIALLY FUNDED THROUGH THE FEDERAL GOVERNMENT AND THEN PASSED THROUGH THE STATE		
140 6001	SALARIES & WAGES		
	PARKS, RECREATION, AND GROUNDS DIRECTOR	\$	86,773
	RECREATION COORDINATOR SALARY	\$	63,857
	PARKS AND FACILITIES MAINTENANCE SUPERVISOR SALARY	\$	70,960
	GROUNDS MAINTENANCE LEAD SALARY	\$	62,708
	TOTAL	\$	284,297
140 6005	OVERTIME		
	PARKS AND FACILITIES MAINTENANCE SUPERVISOR OT	\$	2,039
	GROUNDS MAINTENANCE LEAD OT	\$	1,802
	TOTAL	\$	3,841
140 6100	PERSONNEL BENEFITS		
	FICA, SBS AND MEDICARE (7.58%)	\$	21,841
	STATE OF ALASKA PERS (22%)	\$	63,390
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	38,137
	TOTAL	\$	123,369

JUSTIFICATION & EXPLANATION CONTINUED*PARKS, RECREATION, & GROUNDS FUND*

- 140 7001 **MATERIALS & SUPPLIES** - OFFICE SUPPLIES FOR POOL OFFICE, CLEANING SUPPLIES FOR LOCKER ROOMS, MISC. SUPPLIES FOR POOL, PARKS, AND RECREATION FACILITIES
- 140 7630 **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 INTENT FOR RESALE
- 140 7100 **UNIFORM, GEAR & CLOTHING** - PPE SUCH AS EYE PROTECTION, RAIN GEAR, & EAR PROTECTION, POOL UNIFORM & SAFETY
- 140 7502 **PHONE/INTERNET** - ANNUAL ALLOTMENT FOR PHONE LANDLINE AND INTERNET SERVICE
- 140 7503 **INFORMATION TECHNOLOGY** - ANNUAL ALLOTMENT FOR MICROSOFT OFFICE SUBSCRIPTION & TECHNOLOGY SUPPORT
- 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 INSPECTIONS &
- 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 7002 **FACILITY REPAIR & MAINTENANCE** - COSTS FOR MAINTENANCE TO BUILDING HEATERS, LOCKER ROOM MAINTENANCE, POOL & BUILDING REPAIRS, AND OTHER MISC. GENERAL MAINTENANCE
- 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 7002 **FACILITY MAINTENANCE** - COSTS FOR REPAIR & MAINTENANCE TO PARK FACILITIES INCLUDING LAWN MAINTENANCE AND
- 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 MAINTENANCE
- 142 7501 **UTILITIES** - WATER, SEWER, AND ELECTRIC INTERDEPARTMENTAL BILLING
- 142 7900 **PARKS CAPITAL EXPENDITURES** - COST OF COMMERCIAL LAWN MOWER
- 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, CLEANING, AND
- 143 7501 **UTILITIES** - WATER, SEWER, GARBAGE, ELECTRIC
- 143 7900 **RECREATION CAPITAL EXPENDITURES** - EQUIPMENT OVER \$5,000 IN VALUE THAT IS CAPITAL IN NATURE AND DEPRECIATED OVER AN ESTIMATED USEFUL LIFE

CITY AND BOROUGH OF WRANGELL
 2027 ANNUAL BUDGET
 Fund #25000 & 25300 (SRS Consolidated)

SPECIAL REVENUE FUND
 SECURE RURAL SCHOOLS FUND
 DETAIL OF EXPENDITURES

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
SRS REVENUES & TRANSFERS-IN							
25000 000 4170	Secure Rural Schools - Federal Payment	\$ 837,848	\$ 25,841	\$ -	\$ 1,736,887	\$ 832,233	\$ 832,233
25000 000 4550	Interest Income	\$ 90,977	\$ 2,971	\$ 70,000	\$ 70,000	\$ 19,650	\$ 19,650
TOTAL REVENUES & TRANSFERS-IN		\$ 928,825	28,812	70,000	\$ 1,806,887	\$ 851,883	\$ 851,883
SRS EXPENDITURES & TRANSFERS-OUT							
25000 000 7825	Contribution To Wrangell Public Schools	\$ 900,000	\$ 550,000	\$ 25,842	\$ 25,842	\$ 500,000	\$ 500,000
25000 000 8910	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
25000 000 8990	Transfer to SRS Capital Project Fund	\$ -	\$ -	\$ 704,750	\$ 855,934	\$ -	\$ -
25000 000 8900	Transfer to Debt Service Fund	\$ 247,625	\$ 242,875	\$ 243,000	\$ 243,300	\$ 242,875	\$ 242,875
25000 000 8924	Transfer to P&R	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ 450,000
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ 1,147,625	\$ 792,875	\$ 973,592	\$ 1,125,076	\$ 1,442,875	\$ 1,442,875
TOTAL REVENUES		\$ 928,825	28,812	70,000	\$ 1,806,887	\$ 851,883	\$ 851,883
TOTAL EXPENDITURES		\$ (1,147,625)	(792,875)	(973,592)	\$ 1,125,076	\$ 1,442,875	\$ 1,442,875
CHANGE IN NET POSITION		\$ (218,800)	(764,063)	\$ (903,592)	\$ 681,811	\$ (590,992)	\$ (590,992)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 2,034,887	1,816,087	\$ 1,052,024	\$ 1,052,024	\$ 1,733,835	\$ 1,733,835
CHANGE IN NET POSITION		\$ (218,800)	(764,063)	(903,592)	\$ 681,811	(590,992)	(590,992)
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 1,816,087	\$ 1,052,024	\$ 148,432	\$ 1,733,835	\$ 1,142,843	\$ 1,142,843

SPECIAL REVENUE FUND: SECURE RURAL SCHOOLS FUND CIP FUND

Fund # 25300

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
SRS REVENUES & TRANSFERS-IN							
25300 000 4925 00 00000	Transfer from SRS Fund	\$ -	\$ -	\$ 704,750	\$ 855,934	\$ -	\$ -
25300 000 4600 00 00000	Reimbursement from WPSD	\$ 267,850	\$ -	\$ -	\$ -	\$ -	\$ -
25300 000 4999 00 25001	CDBG HS Fire Alarm Grant	\$ 242,904	\$ 20	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES & TRANSFERS-IN		\$ 510,753	20	704,750	855,934	-	-
SRS EXPENDITURES & TRANSFERS-OUT							
25300 101 9999 00 25001	HS Fire Alarm Project Expenses (#25001)	\$ 408,049	\$ -	\$ -	\$ -	\$ -	\$ -
25300 101 9999 00 25002	HS Sidewalk Repairs (#25002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25300 101 9999 00 25003	HS Elevator Modernization (#25003)	\$ 2,943	\$ 188,361	\$ 521,000	\$ 313,736	\$ -	\$ -
25300 101 9999 00 25004	Above Ground Storage Project (#25004) ***	\$ 91,649	\$ 10,461	\$ 183,750	\$ 4,136	\$ -	\$ -
25300 101 9999 00 25005	Planning Phase for Future School Projects (#25005)	\$ 55,032	\$ 13,910	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ 557,672	212,732	704,750	\$ 317,872	\$ -	\$ -
CHANGE IN NET POSITION		\$ (46,919)	(212,712)	\$ -	\$ 538,062	\$ -	\$ -
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 372,269	(325,350)	(538,062)	(538,062)	\$ -	\$ -
CHANGE IN NET POSITION		\$ (46,919)	(212,712)	\$ -	\$ 538,062	\$ -	\$ -
ENDING RESERVE BALANCE (6/30/XXXX)		\$ (325,350)	(538,062)	(538,062)	\$ -	\$ -	\$ -

*** Project Moved to General Fund

CITY AND BOROUGH OF WRANGELL
 2027 ANNUAL BUDGET
 Fund #26000

SPECIAL REVENUE FUND
 WPSD LOCAL CONTRIBUTION FUND
 DETAIL OF EXPENDITURES

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
WPSD LOCAL CONTRIBUTION REVENUES & TRANSFERS-IN							
26000 000 4922	Transfer from Sales Tax (20%)	\$ 753,161	\$ 800,046	\$ 740,000	818,415	\$ 800,000	\$ 800,000
26000 000 4910	Transfer from General Fund	\$ -	\$ -	\$ 600,000	600,000	\$ -	\$ -
26000 000 4925	Transfer from SRS	\$ -	\$ -	\$ -	-	\$ -	\$ -
26000 000 4550	Interest Income	\$ 41,399	\$ 232	\$ 40,000	40,000	\$ 40,000	\$ 40,000
TOTAL REVENUES & TRANSFERS-IN		\$ 794,560	\$ 800,278	\$ 1,380,000	\$ 1,458,415	\$ 840,000	\$ 840,000
WPSD LOCAL CONTRIBUTION EXPENDITURES & TRANSFERS-OUT							
26000 000 7825	Contribution To Wrangell Public Schools	\$ 700,000	\$ 762,195	\$ 800,000	\$ 1,400,000	\$ 1,258,500	\$ 1,258,500
26000 000 7509	ARSSTC Sales Tax Fees	\$ 41,633	\$ -	\$ 10,000	\$ 8,542	\$ 10,000	\$ 10,000
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ 741,633	\$ 762,195	\$ 810,000	\$ 1,408,542	\$ 1,268,500	\$ 1,268,500
TOTAL REVENUES & TRANSFERS-IN		\$ 794,560	\$ 800,278	\$ 1,380,000	\$ 1,458,415	\$ 840,000	\$ 840,000
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ 741,633	\$ 762,195	\$ 810,000	\$ 1,408,542	\$ 1,268,500	\$ 1,268,500
CHANGE IN NET POSITION		\$ 52,927	\$ 38,083	\$ 570,000	\$ 49,872	\$ (428,500)	\$ (428,500)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 808,104	\$ 861,031	\$ 899,114	\$ 899,114	\$ 948,986	\$ 948,986
CHANGE IN NET POSITION		\$ 52,927	\$ 38,083	\$ 570,000	\$ 49,872	\$ (428,500)	\$ (428,500)
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 861,031	\$ 899,114	\$ 1,469,114	\$ 948,986	\$ 520,486	\$ 520,486

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
- 7509 **ARSSTC SALES TAX FEES-** ADMINISTRATIVE FEES CHARGED BY ALASKA REMOTE SELLERS SALES TAX COMMISSION FOR COLLECTION OF ONLINE SALES TAX (FEES ARE SPLIT ON A PRORATED BASIS)

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
 Fund 28000

SPECIAL REVENUE TYPE
TRANSIENT TAX FUND
 SUMMARY OF REVENUES & EXPENDITURES

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
TRANSIENT TAX REVENUES							
28000 000 4080	Bed (Transient) Tax	\$ 56,866	\$ 69,861	\$ 83,000	\$ 73,924	\$ 83,000	\$ 83,000
28000 000 4085	Bed Tax Penalties & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28000 000 4550	Interest Income	\$ -	\$ 315	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
28000 000 4606	Ad Revenue	\$ -	\$ -	\$ -	\$ 5,298	\$ -	\$ -
TOTAL TRANSIENT TAX REVENUES		\$ 56,866	70,175	\$ 86,500	\$ 82,721	\$ 86,500	\$ 86,500

TRANSIENT TAX EXPENDITURES							
28000 000 7001	Materials & Supplies	\$ 1,209	\$ 1,085	\$ 1,500	\$ 1,763	\$ 1,500	\$ 1,500
28000 000 7004	Postage & Shipping	\$ 819	\$ 2,520	\$ 6,000	\$ 1,238	\$ 6,000	\$ 3,000
28000 000 7502	Phone/Internet	\$ 704	\$ 1,060	\$ 1,250	\$ 939	\$ 701	\$ 701
28000 000 7503	Information Technology	\$ 9,810	\$ 1,948	\$ 4,080	\$ 2,657	\$ 4,697	\$ 4,697
28000 000 7505	Travel & Training	\$ 18,137	\$ 15,265	\$ 13,000	\$ 8,334	\$ 13,000	\$ 10,000
28000 000 7506	Publications & Advertising	\$ 37,571	\$ 14,282	\$ 50,000	\$ 25,956	\$ 40,000	\$ 30,000
28000 000 7507	Memberships & Dues	\$ 1,249	\$ 550	\$ 2,905	\$ 1,323	\$ 2,815	\$ 2,815
28000 000 7519	Professional Services Contractual	\$ 9,112	\$ 34,300	\$ 31,000	\$ 17	\$ 28,000	\$ 28,000
28000 000 7576	Promotional	\$ 21,051	\$ 11,755	\$ 12,000	\$ 13,870	\$ 12,000	\$ 12,000
28000 000 8921	Transfer to Nolan Center	\$ -	\$ -	\$ 3,000	\$ -	\$ 5,000	\$ 5,000
TOTAL TRANSIENT TAX EXPENDITURES		\$ 99,662	82,766	\$ 124,735	\$ 56,096	\$ 113,713	\$ 97,713

TOTAL REVENUES	\$ 56,866	\$ 70,175	\$ 86,500	\$ 82,721	\$ 86,500	\$ 86,500
TOTAL EXPENDITURES	\$ (99,662)	\$ (82,766)	\$ (124,735)	\$ 19,500	\$ (113,713)	\$ (97,713)
CHANGE IN NET POSITION	\$ (42,796)	\$ (12,591)	\$ (38,235)	\$ 63,221	\$ (27,213)	\$ (11,213)
BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 162,876	\$ 120,080	\$ 133,717	\$ 95,482	\$ 158,703	\$ 158,703
CHANGE IN NET POSITION	\$ (42,796)	\$ (12,591)	\$ (38,235)	\$ 63,221	\$ (27,213)	\$ (11,213)
ENDING RESERVE BALANCE (6/30/20XX)	\$ 120,080	\$ 107,490	\$ 95,482	\$ 158,703	\$ 131,491	\$ 147,491

JUSTIFICATION & EXPLANATION
 TRANSIENT TAX

ACCT NO.

- 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 ACTIVITES AND EVENTS ASSOCIATED WITH TOURISM AND VISITING WRANGELL
- 8921 **TRANSFER TO NOLAN CENTER** - ANNUAL ALLOTMENT TRANSFERRED TO NOLAN CENTER FUND

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
 Fund 28010

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

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
CPV FUND REVENUES							
28010 000 4180	CPV Excise Share Revenue	\$ 70,975	\$ 74,980	\$ 70,000	\$ 127,225	\$ 70,000	\$ 70,000
28010 000 4550	Interest Income	\$ -	\$ 972	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL REVENUES		\$ 70,975	\$ 75,952	\$ 85,000	\$ 142,225	\$ 85,000	\$ 85,000
CPV FUND EXPENDITURES							
28010 000 7001	Materials & Supplies	\$ -	\$ -	\$ 4,500	\$ -	\$ 5,000	\$ 5,000
28010 000 7519	Professional/Contractual Services	\$ -	\$ 9,815	\$ 25,000	\$ 21,405	\$ 15,000	\$ 15,000
28010 000 7900	Capital Expenditures	\$ 6,979	\$ 895	\$ 50,000	\$ -	\$ 50,000	\$ 50,000
28030 000 7590	Grant Expenditures	\$ -	\$ 5,337			\$ -	\$ -
28010 000 8990	Transfer to Parks and Recreation CIP Fund	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -
TOTAL EXPENDITURES		\$ 6,979	\$ 16,047	\$ 79,500	\$ 21,405	\$ 76,000	\$ 70,000
TOTAL CHANGE IN NET POSITION		\$ 63,996	\$ 59,905	\$ 5,500	\$ 120,821	\$ 9,000	\$ 15,000
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 295,023	\$ 359,020	\$ 418,925	\$ 424,425	\$ 545,245	\$ 545,245
CHANGE IN NET POSITION		\$ 63,996	\$ 59,905	\$ 5,500	\$ 120,821	\$ 9,000	\$ 15,000
ENDING RESERVE BALANCE (6/30/20XX)		\$ 359,020	\$ 418,925	\$ 424,425	\$ 545,245	\$ 554,245	\$ 560,245

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 DOWNTOWN 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 AS NEEDED

CITY AND BOROUGH OF WRANGELL
 2027 ANNUAL BUDGET
 Fund 11110

SPECIAL REVENUE TYPE
 BOROUGH ORGANIZATION FUND
 SUMMARY OF REVENUES & EXPENDITURES

BOROUGH ORGANIZATION FUND REVENUES & TRANSFERS-IN		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11110 000 4550	Interest Income	\$ -	\$ 733	\$ -	\$ -	\$ -	\$ -
11110 000 4650	Land & Lot Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11110 000 4910	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ -	\$ 733	\$ -	\$ -	\$ -	\$ -

BOROUGH ORGANIZATION FUND EXPENSES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11110 000 7511	Surveying/Timber Cruise Expense	\$ -	\$ -	\$ 150,000	\$ -	\$ 200,000	\$ 200,000
TOTAL EXPENDITURES		\$ -	\$ -	\$ 150,000	\$ -	\$ 200,000	\$ 200,000

TOTAL CHANGE IN NET POSITION	\$ -	\$ 733	\$ (150,000)	\$ -	\$ (200,000)	\$ (200,000)
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BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 312,497	\$ 312,497	\$ 313,230	\$ 313,230	\$ 313,230	\$ 313,230
CHANGE IN NET POSITION	\$ -	\$ 733	\$ (150,000)	\$ -	\$ (200,000)	\$ (200,000)
ENDING RESERVE BALANCE (6/30/20XX)	\$ 312,497	\$ 313,230	\$ 163,230	\$ 313,230	\$ 113,230	\$ 113,230

JUSTIFICATION & EXPLANATION
 BOROUGH ORGANIZATION FUND

GL ACCT DESCRIPTION

- 4650 **LAND & LOT SALES** - PROCEEDS FROM SALE OF MUNICIPAL ENTITLEMENT PROPERTIES
- 4910 **TRANSFER FROM GENERAL FUND** - RESOURCES ALLOCATED FROM THE GENERAL FUND TO THE BOROUGH ORGANIZATION FUND
- 7511 **SURVEYING/TIMBER CRUISE EXPENSE** - EXPENSES RELATED TO SURVEYING MUNICIPAL ENTITLEMENT LANDS AND EXECUTING TIMBER CRUISES THROUGH A CONTRACTOR

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 28020

SPECIAL REVENUE FUNDS
MARIAN GLENZ FUND
 SUMMARY OF REVENUES & EXPENDITURES

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
MARIAN GLENZ FUND REVENUES							
28020 000 4690	Marian Glenz Donation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MARIAN GLENZ FUND EXPENDITURES							
28020 000 7590	Grant Expenditures	\$ (10,000)	\$ -	\$ 5,000	\$ 661	\$ 19,256	\$ 19,256
TOTAL EXPENDITURES		\$ (10,000)	\$ -	\$ 5,000	\$ 661	\$ 19,256	\$ 19,256
CHANGE IN NET POSITION		\$ 10,000	\$ -	\$ (5,000)	\$ (661)	\$ (19,256)	\$ (19,256)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 9,917	\$ 19,917	\$ 19,917	\$ 19,917	\$ 19,256	\$ 19,256
CHANGE IN NET POSITION		\$ 10,000	\$ -	\$ (5,000)	\$ (661)	\$ (19,256)	\$ (19,256)
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 19,917	\$ 19,917	\$ 14,917	\$ 19,256	\$ -	\$ -

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 28030

SPECIAL REVENUE FUNDS
BIRDFEST FUND
 SUMMARY OF REVENUES & EXPENDITURES

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
BIRDFEST FUND REVENUES							
28030 000 4592	Birdfest Revenue	\$ 4,206	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
TOTAL REVENUES		\$ 4,206	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
BIRDFEST FUND EXPENDITURES							
28030 000 7590	Grant Expenditures	\$ 4,206	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
TOTAL EXPENDITURES		\$ 4,206	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
CHANGE IN NET POSITION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 1,916	\$ 1,916	\$ 1,916	\$ 1,916	\$ 1,916	\$ 1,916
CHANGE IN NET POSITION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 1,916	\$ 1,916	\$ 1,916	\$ 1,916	\$ 1,916	\$ 1,916

CITY AND BOROUGH OF WRANGELL
 2027 ANNUAL BUDGET
 Fund #: 11130

SPECIAL REVENUE TYPE
 911 SURCHARGE REVENUE
 SUMMARY OF REVENUES & EXPENDITURES

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
911 SURCHARGE FUND REVENUES & TRANSFERS-IN							
11130 000 4350	911 Surcharge Revenue	\$ 48,960	\$ 43,275	\$ 48,000	\$ 50,010	\$ 50,000	\$ 50,000
TOTAL REVENUES		\$ 48,960	\$ 43,275	\$ 48,000	\$ 50,010	\$ 50,000	\$ 50,000
911 SURCHARGE FUND EXPENDITURES							
11130 000 7503	Information Technology	\$ 32,734	\$ 41,874	\$ 55,000	\$ 47,920	\$ 55,000	\$ 55,000
11130 000 7519	Professional Services Contr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 32,734	\$ 41,874	\$ 55,000	\$ 47,920	\$ 55,000	\$ 55,000
TOTAL CHANGE IN NET POSITION		\$ 16,226	\$ 1,400	\$ (7,000)	\$ 2,089	\$ (5,000)	\$ (5,000)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 49,224	\$ 65,450	\$ 66,851	\$ 66,851	\$ 68,940	\$ 68,940
CHANGE IN NET POSITION		\$ 16,226	\$ 1,400	\$ (7,000)	\$ 2,089	\$ (5,000)	\$ (5,000)
ENDING RESERVE BALANCE (6/30/20XX)		\$ 65,450	\$ 66,851	\$ 59,851	\$ 68,940	\$ 63,940	\$ 63,940

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

**CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET**
Fund #: 53000

**SPECIAL REVENUE TYPE
MILL PROPERTY DEVELOPMENT FUND**
SUMMARY OF REVENUES & EXPENDITURES

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
MPD REVENUES & TRANSFERS-IN							
53000 000 4910	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MPD FUND EXPENDITURES							
53000 000 7501	Utilities	\$ 8,103	\$ 836	\$ -	\$ -	\$ -	\$ -
53000 000 7980	Bad Debt Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53000 000 7519	Professional Services Contractual	\$ -	\$ -	\$ 550,000	\$ 550,000	\$ -	\$ -
53000 000 7550	Property Assessment Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53000 000 7950	Property Acquisition Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 8,103	\$ 836	\$ 550,000	\$ 550,000	\$ -	\$ -
TOTAL CHANGE IN NET POSITION		\$ (8,103)	\$ (836)	\$ (550,000)	\$ (550,000)	\$ -	\$ -
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 1,298,901	\$ 1,290,798	\$ 1,289,962	\$ 1,289,962	\$ 739,962	\$ 739,962
CHANGE IN NET POSITION		\$ (8,103)	\$ (836)	\$ (550,000)	\$ (550,000)	\$ -	\$ -
ENDING RESERVE BALANCE (6/30/20XX)		\$ 1,290,798	\$ 1,289,962	\$ 739,962	\$ 739,962	\$ 739,962	\$ 739,962

JUSTIFICATION & EXPLANATION
MILL PROPERTY DEVELOPMENT 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

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 50000

CONSTRUCTION FUNDS
RESIDENTIAL CONSTRUCTION FUND
SUMMARY OF REVENUES & EXPENDITURES

RESIDENTIAL CONSTRUCTION FUND REVENUES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
50000 000 4550	Interest Income	-	\$ 1,920	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
50000 000 4650	Land & lot sales	-	\$ 750	\$ 1,812,000	\$ 2,158,707	\$ -	\$ -
50000 000 4900	Transfer from Other Fund	-	\$ -	\$ -	\$ -	\$ -	\$ -
50000 000 4999	Alder Top Denali Commission Grant	\$ -	\$ -	\$ 300,000	\$ 134,088	\$ -	\$ -
TOTAL REVENUES		\$ -	\$ 2,670	\$ 2,129,000	\$ 2,309,795	\$ 17,000	\$ 17,000
RESIDENTIAL CONSTRUCTION FUND EXPENDITURES							
50000 000 7506	Publications & Advertising	-	\$ -	\$ -	\$ -	\$ -	\$ -
50000 000 7519	Professional Services Contractual	-	\$ 750	\$ -	\$ 67,420	\$ -	\$ -
50000 000 9999 00 50001	Alder Top Phase I Project Expenses	1,678,074	\$ 159,483	\$ -	\$ -	\$ -	\$ -
50000 000 9999 00 50002	Alder Top Phase II Project Expenses	-	\$ 74,463	\$ 2,440,500	\$ 2,022,680	\$ -	\$ -
50000 000 9999 00 50001	Alder Top Phase II Project Expenses (Denali)				\$ 134,088	\$ -	\$ -
TOTAL EXPENDITURES		\$ 1,678,074	\$ 234,696	\$ 2,440,500	\$ 2,224,188	\$ -	\$ -
CHANGE IN NET POSITION		\$ (1,678,074)	(232,026)	\$ (311,500)	\$ 85,606	\$ 17,000	\$ 17,000
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 2,496,095	818,021	\$ 585,995	\$ 585,995	\$ 671,601	\$ 671,601
CHANGE IN NET POSITION		\$ (1,678,074)	(232,026)	(311,500)	85,606	17,000	17,000
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 818,021	\$ 585,995	\$ 274,495	\$ 671,601	\$ 688,601	\$ 688,601

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 52000

CONSTRUCTION FUNDS
INDUSTRIAL CONSTRUCTION FUND
SUMMARY OF REVENUES & EXPENDITURES

INDUSTRIAL CONSTRUCTION FUND REVENUES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
52000 000 4550	Interest Income	\$ 2,148	\$ 2,892	\$ -	\$ 1,730	\$ -	\$ -
52000 000 4650	Land & lot sales	\$ -	\$ 229,900	\$ -	\$ 89,665	\$ -	\$ -
52000 000 4651	Recovered Foreclosure Costs	\$ 4,444	\$ 4,599	\$ -	\$ 3,449	\$ -	\$ -
TOTAL REVENUES		\$ 6,592	\$ 237,391	\$ -	\$ 94,844	\$ -	\$ -
INDUSTRIAL CONSTRUCTION FUND EXPENDITURES							
52000 000 7501	Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52000 000 7506	Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52000 000 7515	Permits, Inspections & Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52000 000 7519	Professional Services Contractual	\$ 2,677	\$ 16,836	\$ 50,000	\$ 14,133	\$ 50,000	\$ 50,000
52000 000 7950	Land Acquisition Expense	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -
52000 000 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52000 000 9999 00 52001	5th and 6th Ave Construction	\$ 21,206	\$ 342,403	\$ -	\$ -	\$ -	\$ -
52000 000 9999 00 52002	6-Mile Mill Site Phase I ESA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52000 000 9999 00 52003	Wilcox Environmental Assessment	\$ -	\$ 7,207	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		23,883	366,445	50,000	74,133	50,000	50,000
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 448,972	431,681	\$ 302,627	\$ 302,627	\$ 323,338	\$ 323,338
CHANGE IN NET POSITION		\$ (17,291)	(129,054)	(50,000)	20,711	50,000	50,000
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 431,681	\$ 302,627	\$ 252,627	\$ 323,338	\$ 373,338	\$ 373,338

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
 Fund 16000

DEBT SERVICE FUND
GOVERNMENTAL ACTIVITIES
 SUMMARY OF REVENUES & EXPENDITURES

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
DEBT SERVICE FUND REVENUES & TRANSFERS-IN							
16000 000 4593	GO Bond Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16000 000 4591	State School Bond Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16000 000 4910	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ 227,713	\$ 227,713
16000 000 4922	Transfer from Sales Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16000 000 4925	Transfer from Secure Rural Schools	\$ 247,625	\$ 242,875	\$ 243,300	\$ 243,300	\$ 242,875	\$ 242,875
TOTAL REVENUES		\$ 247,625	\$ 242,875	\$ 243,300	\$ 243,300	\$ 470,588	\$ 470,588

DEBT SERVICE FUND EXPENDITURES							
16000 000 7800	General Obligation Bond Principal	\$ 95,000	\$ 95,000	\$ 100,000	\$ 100,000	\$ 175,000	\$ 295,588
16000 000 7801	General Obligation Bond Interest	\$ 152,625	\$ 174,875	\$ 143,000	\$ 143,000	\$ 295,588	\$ 175,000
TOTAL EXPENDITURES		\$ 247,625	\$ 269,875	\$ 243,000	\$ 243,000	\$ 470,588	\$ 470,588

BOND DEBT SERVICE					BOND DEBT SERVICE				
Alaska Municipal Bond Bank City and Borough of Wrangell - 2023 GO Bonds *** Priced on 1/31/2023 *Final Cash Flows*					Alaska Municipal Bond Bank Authority Wrangell GO Bonds				
Period Ending	Principal	Coupon	Interest	Debt Service	Period Ending	Principal	Coupon	Interest	Debt Service
06/30/2023			45,638.89	45,638.89	06/01/2027	70,000	5.000%	157,712.50	227,712.50
06/30/2024	95,000	5.000%	152,625.00	247,625.00	06/01/2028	90,000	5.000%	136,000.00	226,000.00
06/30/2025	95,000	5.000%	147,875.00	242,875.00	06/01/2029	95,000	5.000%	131,500.00	226,500.00
06/30/2026	100,000	5.000%	143,000.00	243,000.00	06/01/2030	100,000	5.000%	126,750.00	226,750.00
06/30/2027	105,000	5.000%	137,875.00	242,875.00	06/01/2031	100,000	5.000%	121,750.00	221,750.00
06/30/2028	115,000	5.000%	132,375.00	247,375.00	06/01/2032	110,000	5.000%	116,750.00	226,750.00
06/30/2029	120,000	5.000%	126,500.00	246,500.00	06/01/2033	115,000	5.000%	111,250.00	226,250.00
06/30/2030	125,000	5.000%	120,375.00	245,375.00	06/01/2034	120,000	5.000%	105,500.00	225,500.00
06/30/2031	130,000	5.000%	114,000.00	244,000.00	06/01/2035	125,000	5.000%	99,500.00	224,500.00
06/30/2032	140,000	5.000%	107,250.00	247,250.00	06/01/2036	130,000	5.000%	93,250.00	223,250.00
06/30/2033	145,000	5.000%	100,125.00	245,125.00	06/01/2037	140,000	5.000%	86,750.00	226,750.00
06/30/2034	155,000	5.000%	92,625.00	247,625.00	06/01/2038	145,000	5.000%	79,750.00	224,750.00
06/30/2035	160,000	5.000%	84,750.00	244,750.00	06/01/2039	150,000	5.000%	72,500.00	222,500.00
06/30/2036	170,000	5.000%	76,500.00	246,500.00	06/01/2040	160,000	5.000%	65,000.00	225,000.00
06/30/2037	175,000	5.000%	67,875.00	242,875.00	06/01/2041	165,000	5.000%	57,000.00	222,000.00
06/30/2038	185,000	5.000%	58,875.00	243,875.00	06/01/2042	175,000	5.000%	48,750.00	223,750.00
06/30/2039	195,000	5.000%	49,375.00	244,375.00	06/01/2043	185,000	5.000%	40,000.00	225,000.00
06/30/2040	205,000	5.000%	39,375.00	244,375.00	06/01/2044	195,000	5.000%	30,750.00	225,750.00
06/30/2041	215,000	5.000%	28,875.00	243,875.00	06/01/2045	205,000	5.000%	21,000.00	226,000.00
06/30/2042	230,000	5.000%	17,750.00	247,750.00	06/01/2046	215,000	5.000%	10,750.00	225,750.00
06/30/2043	240,000	5.000%	6,000.00	246,000.00					
3,100,000					2,790,000				
1,849,638.89					1,712,212.50				
4,949,638.89					4,502,212.50				

JUSTIFICATION & EXPLANATION
 DEBT SERVICE FUND

GL ACCT DESCRIPTION

- 4951 **STATE SCHOOL BOND DEBT REIMBURSEMENT** - PORTION OF SCHOOL BOND DEBT THAT IS REIMBURSED BY THE STATE OF ALASKA EACH FISCAL YEAR
- 4910 **TRANSFER FROM GENERAL FUND** - FUNDS TRANSFERRED FROM GENERAL FUND PROPERTY TAX REVENUES TO COVER GENERAL OBLIGATION BOND DEBT SERVICE
- 4922 **TRANSFER FROM SALES TAX** - FUNDS TRANSFERRED FROM THE SALES TAX FUND TO COVER GENERAL OBLIGATION BOND DEBT SERVICE
- 7800 **GENERAL OBLIGATION BOND PRINCIPAL**- PRINCIPAL PAYMENT FOR EACH DEBT INSTRUMENT (BOND PROCEEDS/NUMBER OF PAYMENT PERIODS)
- 7801 **GENERAL OBLIGATION BOND INTEREST**- INTEREST PAYMENT ON EACH DEBT SERVICE INSTRUMENT (OUTSTANDING PRINCIPAL * INTEREST RATE)

**CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET**

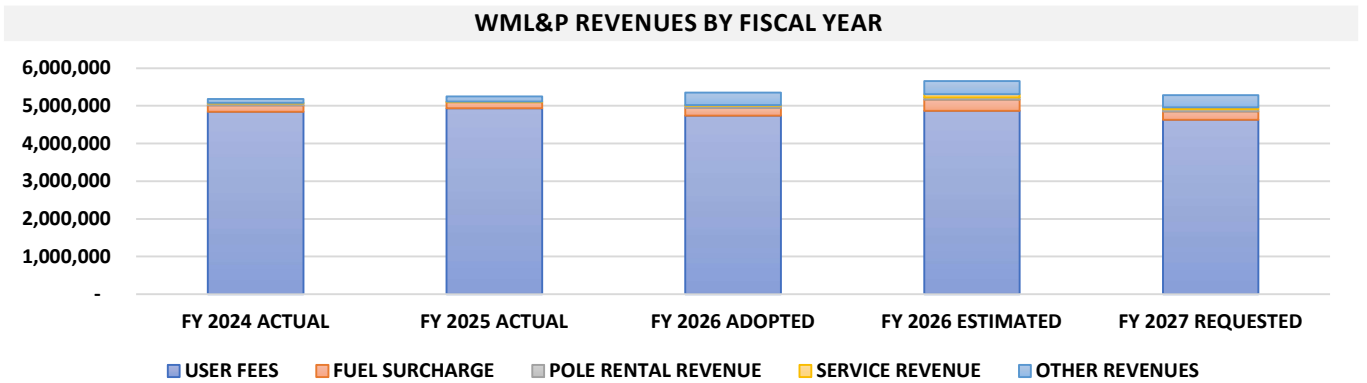
Fund 70000

ENTERPRISE FUND TYPE

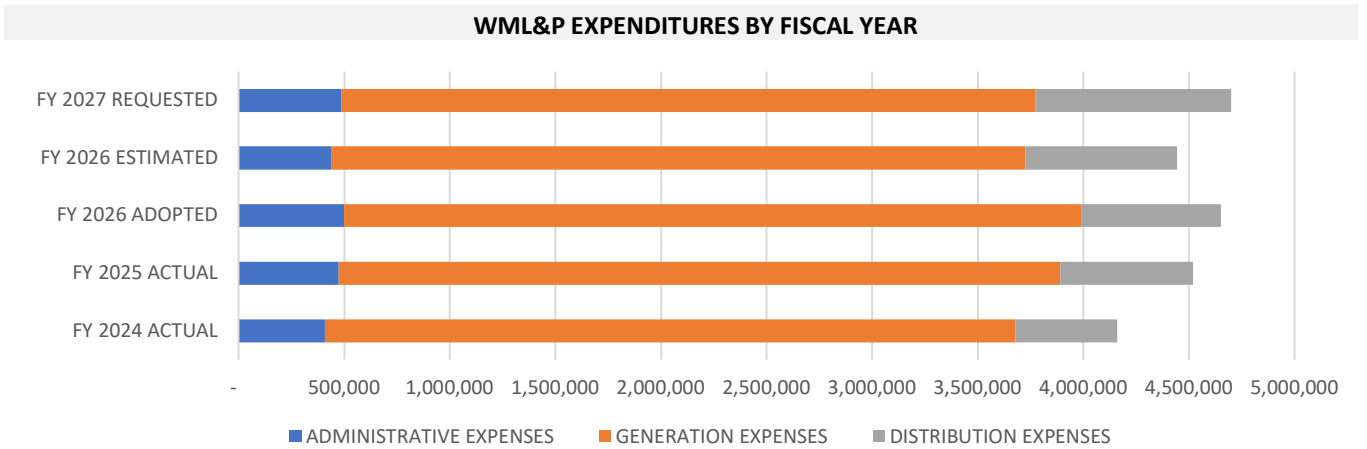
WML&P FUND

SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE						
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
USER FEES	4,840,090	4,937,936	4,742,795	4,868,904	4,625,000	4,625,000
FUEL SURCHARGE	166,624	153,509	201,125	293,412	225,000	225,000
POLE RENTAL REVENUE	59,010	-	59,010	59,010	59,010	59,010
SERVICE REVENUE	13,977	24,039	16,287	87,186	51,737	51,737
OTHER REVENUES	103,768	129,332	328,093	343,493	325,253	325,253
TOTAL REVENUE & TRANSFERS-IN	\$ 5,183,469	\$ 5,244,816	\$ 5,347,310	\$ 5,652,006	\$ 5,285,999	\$ 5,285,999



SUMMARY OF EXPENDITURES BY TYPE						
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
ADMINISTRATIVE EXPENSES	409,080	474,581	499,197	440,830	487,604	487,604
GENERATION EXPENSES	3,269,444	3,415,757	3,492,709	3,284,888	3,286,288	3,286,288
DISTRIBUTION EXPENSES	481,265	629,841	658,829	717,672	926,013	926,013
TRANSFERS-OUT	-	631,903	857,497	614,155	799,228	799,228
TOTAL EXPENDITURES	4,159,789	5,152,082	5,508,232	5,057,546	5,499,133	5,499,133



**CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #70000**

**ENTERPRISE FUNDS
ELECTRIC FUND**

DETAIL OF REVENUES & EXPENDITURES

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
ELECTRIC FUND REVENUES		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
70000 200 4101	PERS On-behalf Revenue	\$ -	\$ -	\$ 60,000	\$ 62,000	\$ 60,000	\$ 60,000
70000 200 5010	Residential kWh Sales	\$ 2,034,145	\$ 2,150,846	\$ 2,016,560	\$ 2,219,515	\$ 2,000,000	\$ 2,000,000
70000 200 5011	Small Commercial kWh Sales	\$ 1,594,497	\$ 1,703,372	\$ 1,583,183	\$ 1,710,908	\$ 1,700,000	\$ 1,700,000
70000 200 5012	Large Commercial kWh Sales	\$ 1,211,448	\$ 1,083,718	\$ 1,143,051	\$ 938,481	\$ 925,000	\$ 925,000
70000 200 5015	Fuel Surcharge	\$ 166,624	\$ 153,509	\$ 201,125	\$ 293,412	\$ 225,000	\$ 225,000
70000 200 5018	Labor Charges	\$ 1,900	\$ 1,129	\$ 1,199	\$ 12,460	\$ 6,830	\$ 6,830
70000 200 5020	Electric fees & permits	\$ 5,310	\$ 13,378	\$ 3,729	\$ 10,303	\$ 7,016	\$ 7,016
70000 200 5021	Write-offs from Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 200 5022	Service Charges	\$ 12,077	\$ 22,910	\$ 15,088	\$ 74,726	\$ 44,907	\$ 44,907
70000 200 5029	Write-off's Collected at City Hall	\$ (102)	\$ 2,672	\$ 1,391	\$ 1,070	\$ 1,231	\$ 1,231
70000 200 5030	Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 200 5031	Pole Rental	\$ 59,010	\$ -	\$ 59,010	\$ 59,010	\$ 59,010	\$ 59,010
70000 200 5032	Late Fees	\$ 15,942	\$ 15,702	\$ 15,235	\$ 9,239	\$ 12,237	\$ 12,237
70000 200 5033	Investment income	\$ -	\$ 9,827	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
70000 200 5034	Material Sales	\$ 9,408	\$ 7,593	\$ 5,938	\$ -	\$ 2,969	\$ 2,969
70000 200 5035	SEAPA Rebate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 200 5036	PERS Termination Liability	\$ 73,211	\$ 80,160	\$ 66,800	\$ 85,881	\$ 66,800	\$ 66,800
TOTAL WML&P REVENUES		\$ 5,183,469	\$ 5,244,816	\$ 5,347,310	\$ 5,652,006	\$ 5,285,999	\$ 5,285,999

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
ELECTRIC FUND ADMINISTRATIVE EXPENSES		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
70000 201 6001	Salaries & Wages	\$ 112,942	\$ 57,969	\$ 124,573	\$ 132,076	\$ 124,573	\$ 124,573
70000 201 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 201 6005	Overtime	\$ -	\$ -	\$ 6,523	\$ -	\$ -	\$ -
70000 201 62XX	Employer Costs	\$ 77,340	\$ 153,874	\$ 57,344	\$ 62,320	\$ 58,687	\$ 58,687
70000 201 7001	Materials & Supplies	\$ 1,198	\$ 219	\$ 2,500	\$ 2,805	\$ 2,500	\$ 2,500
70000 201 7002	Facility Repair & Maintenance	\$ 674	\$ -	\$ 1,000	\$ 358	\$ 1,000	\$ 1,000
70000 201 7008	Non-Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 201 7010	Vehicle Maintenance	\$ -	\$ 23	\$ -	\$ 11	\$ -	\$ -
70000 201 7100	Uniform, gear & clothing allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 201 7501	Utilities	\$ -	\$ -	\$ -	\$ 3,196	\$ -	\$ -
70000 201 7502	Phone/Internet	\$ 8,046	\$ 9,532	\$ 9,295	\$ 17,305	\$ 7,002	\$ 7,002
70000 201 7503	Information Technology	\$ 392	\$ -	\$ 3,700	\$ -	\$ 700	\$ 700
70000 201 7004	Postage & Shipping	\$ 2,346	\$ -	\$ 500	\$ -	\$ 500	\$ 500
70000 201 7505	Travel & Training	\$ 1,455	\$ 2,018	\$ 500	\$ 390	\$ 500	\$ 500
70000 201 7506	Publications & Advertising	\$ 1,721	\$ -	\$ 500	\$ -	\$ 500	\$ 500
70000 201 7507	Dues & Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 201 7508	Insurance	\$ 47,252	\$ 55,739	\$ 63,821	\$ 63,821	\$ 47,314	\$ 47,314
70000 201 7509	Bank & Credit Card Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 201 7510	Engineering	\$ 1,089	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
70000 201 7515	Health & Safety Compliance	\$ 725	\$ 38	\$ 500	\$ 300	\$ 500	\$ 500
70000 201 7603	Charges from Finance	\$ 76,262	\$ 99,226	\$ 133,532	\$ 75,180	\$ 157,537	\$ 157,537
70000 201 7629	Charges from Capital Facilities	\$ 1,611	\$ 60	\$ 2,908	\$ 2,908	\$ 4,290	\$ 4,290
70000 201 7851	PERS Termination Liability Payment	\$ 76,027	\$ 80,160	\$ 80,000	\$ 80,160	\$ 80,000	\$ 80,000
70000 201 7900	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 201 7980	Bad Debt Expense	\$ -	\$ 15,721	\$ 10,000	\$ -	\$ -	\$ -
TOTAL ADMINISTRATIVE EXPENSES		\$ 409,080	\$ 474,581	\$ 499,197	\$ 440,830	\$ 487,604	\$ 487,604

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
ELECTRIC FUND GENERATION EXPENSES		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
70000 202 6001	Salaries & Wages	\$ 83,121	\$ 102,369	\$ 74,092	\$ -	\$ -	\$ -
70000 202 6005	Overtime	\$ 5,512	\$ 3,600	\$ 6,523	\$ -	\$ -	\$ -
70000 202 62XX	Employer Costs	\$ 47,665	\$ 51,580	\$ -	\$ -	\$ -	\$ -
70000 202 7001	Materials & Supplies	\$ 4,370	\$ 8,047	\$ 7,000	\$ 20,155	\$ 15,000	\$ 15,000
70000 202 7002	Facility Repair & Maintenance	\$ 10,453	\$ 926	\$ 10,000	\$ 6,806	\$ 10,000	\$ 10,000
70000 202 7004	Postage & Shipping	\$ 2,346	\$ 417	\$ 7,500	\$ 256	\$ 7,500	\$ 7,500
70000 202 7008	Non-Capital Equipment	\$ 475	\$ -	\$ -	\$ -	\$ -	\$ -
70000 202 7009	Equipment Repair & Maintenance	\$ 18,788	\$ 49,568	\$ 70,000	\$ 46,266	\$ 70,000	\$ 70,000
70000 202 7016	Fuel & Oil - Generation	\$ 154,618	\$ 213,310	\$ 340,000	\$ 293,412	\$ 225,000	\$ 225,000
70000 202 7017	Fuel - Heating	\$ 15,916	\$ 11,234	\$ 10,000	\$ 20,316	\$ 10,000	\$ 10,000
70000 202 7018	Miscellaneous Tools	\$ 2,577	\$ (1,248)	\$ 5,000	\$ 3,270	\$ 15,000	\$ 15,000
70000 202 7100	Uniform, gear & clothing allowance	\$ 449	\$ 661	\$ 750	\$ 851	\$ 851	\$ 851
70000 202 7501	Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 202 7505	Travel & Training	\$ 714	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
70000 202 7508	Insurance	\$ 16,633	\$ 14,740	\$ 16,214	\$ 16,214	\$ 15,344	\$ 15,344
70000 202 7510	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 202 7515	Permits, Inspections & Compliance	\$ 117	\$ 473	\$ 500	\$ 127	\$ 500	\$ 500
70000 202 7519	Professional Services Contractual	\$ 29,778	\$ (623)	\$ 6,000	\$ 1,085	\$ 6,000	\$ 6,000
70000 202 7629	Charges from Capital Facilities	\$ 1,732	\$ 121	\$ 4,130	\$ 4,130	\$ 6,093	\$ 6,093
70000 202 7850	Hydroelectric Power Purchases	\$ 2,874,179	\$ 2,960,584	\$ 2,930,000	\$ 2,871,668	\$ 2,900,000	\$ 2,900,000
70000 202 7900	Capital Equipment	\$ -	\$ -	\$ -	\$ 333	\$ -	\$ -
TOTAL GENERATION EXPENSES		\$ 3,269,444	\$ 3,415,757	\$ 3,492,709	\$ 3,284,888	\$ 3,286,288	\$ 3,286,288

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
ELECTRIC FUND DISTRIBUTION EXPENSES		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
70000 203 6001	Salaries & Wages	\$ 269,453	\$ 347,401	\$ 324,285	\$ 366,763	\$ 348,168	\$ 348,168
70000 203 6005	Overtime	\$ 26,267	\$ 22,677	\$ 25,467	\$ 30,849	\$ 32,285	\$ 32,285
70000 203 62XX	Employer Costs	\$ 155,686	\$ 197,324	\$ 179,347	\$ 161,945	\$ 163,974	\$ 163,974
70000 203 7001	Materials & Supplies	\$ 3,988	\$ 16,147	\$ 15,000	\$ 12,692	\$ 15,000	\$ 15,000
70000 203 7004	Postage & Shipping	\$ 9,341	\$ 7,799	\$ 10,000	\$ 6,205	\$ 10,000	\$ 10,000
70000 203 7008	Non-Capital Equipment (under \$5000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 203 7009	Equipment Repair & Maintenance	\$ 635	\$ 948	\$ 1,000	\$ 630	\$ 1,000	\$ 1,000
70000 203 7010	Vehicle Maintenance	\$ 5,562	\$ 7,297	\$ 11,000	\$ 45,720	\$ 51,000	\$ 51,000
70000 203 7018	Miscellaneous Tools	\$ 130	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
70000 203 7033	Street lighting	\$ 36	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ 6,000
70000 203 7100	Uniform, gear & clothing allowance	\$ 1,481	\$ 2,354	\$ 2,250	\$ 2,514	\$ 2,250	\$ 2,250
70000 203 7501	Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 203 7502	Phone/Internet	\$ -	\$ -	\$ 1,410	\$ -	\$ -	\$ -
70000 203 7505	Travel & Training	\$ 12,797	\$ 9,836	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
70000 203 7515	Permits, Inspections & Compliance	\$ 1,982	\$ 417	\$ 6,000	\$ 10,436	\$ 12,000	\$ 12,000
70000 203 7519	Professional Services Contractual	\$ -	\$ -	\$ -	\$ 6,500	\$ 50,000	\$ 50,000
70000 203 7621	Public Works Labor Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 203 7622	Charges from Garage	\$ 11,451	\$ 17,642	\$ 26,570	\$ 8,685	\$ 28,836	\$ 28,836
70000 203 7900	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
70000 203 7910	Utility Poles	\$ (1,641)	\$ -	\$ 10,000	\$ 7,869	\$ 15,000	\$ 15,000
70000 203 7911	Transformers	\$ (15,903)	\$ -	\$ 8,500	\$ 28,741	\$ 8,500	\$ 8,500
70000 203 7912	Electric Line	\$ -	\$ -	\$ 10,000	\$ 28,123	\$ 10,000	\$ 10,000
70000 203 7913	Meters	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
70000 000 8900	Transfer to Residential Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 000 8990	Transfer to WML&P CIP Fund	\$ -	\$ 631,903	\$ 857,497	\$ 614,155	\$ 799,228	\$ 799,228
TOTAL DISTRIBUTION EXPENSES		\$ 481,265	\$ 1,261,743	\$ 1,516,326	\$ 1,331,828	\$ 1,725,241	\$ 1,725,241

TOTAL REVENUES	\$ 5,183,469	\$ 5,244,816	\$ 5,347,310	\$ 5,652,006	\$ 5,285,999	\$ 5,285,999
TOTAL EXPENSES	\$ 4,159,789	\$ 5,152,082	\$ 5,508,232	\$ 5,057,546	\$ 5,499,133	\$ 5,499,133
TOTAL REVENUES OVER (EXPENSES)	\$ 1,023,680	\$ 92,734	\$ (160,922)	\$ 594,460	\$ (213,134)	\$ (213,134)
BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 2,323,692	\$ 3,347,372	\$ 3,440,106	\$ 3,440,106	\$ 4,034,566	\$ 4,034,566
CHANGE IN NET POSITION	\$ 1,023,680	\$ 92,734	\$ (160,922)	\$ 594,460	\$ (213,134)	\$ (213,134)
ENDING RESERVE BALANCE (6/30/20XX)	\$ 3,347,372	\$ 3,440,106	\$ 3,279,184	\$ 4,034,566	\$ 3,821,432	\$ 3,821,432

ENTERPRISE FUND: WML&P CIP FUND

Project Description	GL Account	Account Description	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PROJECT: 70006	70300 000 4970 00 70006	Transfers from WML&P Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ -
GENERATOR UNIT #5 IMPROVEMENTS Completed	70300 202 9999 00 70006	Generator Unit #5 Improvements	\$ 574,865	\$ -	\$ -	\$ -	\$ -
		Resources available over resources used	\$ (574,865)	\$ -	\$ -	\$ -	\$ -
PROJECT: 70007	70300 000 4970 00 70007	Transfers from WML&P Operating Fund	\$ -	\$ -	\$ 346	\$ -	\$ -
AMI METERING	70300 202 9999 00 70007	AMI Metering System Implementation Project	\$ 10,172	\$ -	\$ 346	\$ -	\$ -
		Resources available over resources used	\$ (10,172)	\$ -	\$ -	\$ -	\$ -
PROJECT: 70008	70300 000 4970 00 70008	Transfers from WML&P Operating Fund	\$ -	\$ 200,000	\$ 19,732	\$ 103,086	\$ 103,086
12 MW Power Plant Upgrade	70300 203 9999 00 70008	12 MW Power Plant Upgrades	\$ 13,794	\$ 200,000	\$ 19,732	\$ 103,086	\$ 103,086
		Resources available over resources used	\$ (13,794)	\$ -	\$ -	\$ -	\$ -
PROJECT: 70009	70300 000 4970 00 70009	Transfers from WML&P Operating Fund	\$ -	\$ 57,497	\$ 4,390	\$ 70,000	\$ 70,000
GENERATION BUILDING REHAB	70300 203 9999 00 70009	Design for Power Generation Building Rehab	\$ -	\$ 57,497	\$ 4,390	\$ 70,000	\$ 70,000
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT: 70011	70300 000 4970 00 70011	Transfers from WML&P Operating Fund	\$ -	\$ 600,000	\$ 589,687	\$ -	\$ -
GENERATOR #3 IMPROVEMENTS	70300 000 9999 00 70011	Generator Unit #3 Improvements	\$ -	\$ 600,000	\$ 589,687	\$ -	\$ -
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT: 70012	70300 000 4970 00 70012	Transfers from WML&P Operating Fund	\$ -	\$ -	\$ -	\$ 626,142	\$ 626,142
GENERATOR #1 IMPROVEMENTS	70300 000 9999 00 70012	Generator Unit #1 Improvements	\$ -	\$ -	\$ -	\$ 626,142	\$ 626,142
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -	\$ -

JUSTIFICATION & EXPLANATION

WML&P FUND

GL ACCT DESCRIPTION

- 200 4101 **PERS ON-BEHALF REVENUE** - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS
- 000 5022 **SERVICE CHARGES** - REVENUES DERIVED FROM CHARGES FOR SERVICES INCLUDING CONNECTION AND
- 200 5010 **RESIDENTIAL kWh SALES** - REVENUE FROM RESIDENTIAL ELECTRIC USE
- 200 5011 **SMALL COMMERCIAL kWh SALES** - REVENUE FROM SMALL COMMERCIAL ELECTRIC USE
- 200 5012 **LARGE COMMERCIAL kWh SALES** - REVENUE FROM LARGE COMMERCIAL ELECTRIC USE
- 200 5015 **FUEL SURCHARGE** - SURCHARGE APPLIED TO CUSTOMER ACCOUNTS WHEN RUNNING DIESEL GENERATORS IN THE EVENT OF DISRUPTIONS TO SEAPA POWER
- 200 5018 **LABOR CHARGES** - REVENUE FROM CONNECT AND DISCONNECT FEES
- 200 5020 **ELECTRIC FEES & PERMITS** - REVENUES DERIVED FROM PERMIT SALES
- 200 5021 **WRITE-OFFS FROM COLLECTIONS** - THOSE REVENUES EARNED THAT WERE PREVIOUSLY WRITTEN OFF AND THEN SUBSEQUENTLY RECEIVED THROUGH COLLECTION AGENCY EFFORTS
- 200 5022 **SERVICE CHARGES** - CHARGES FOR SERVICES PERFORMED BY WML&P STAFF FOR CITIZENS
- 200 5029 **WRITE-OFFS COLLECTED AT CITY HALL** - PREVIOUSLY WRITTEN OFF DELINQUENT ACCOUNTS THAT WERE THEN SUBSEQUENTLY COLLECTED AT CITY HALL
- 200 5030 **EQUIPMENT RENTAL** - REVENUE DERIVED FROM RENTING OUT EQUIPMENT
- 200 5031 **POLE RENTAL** - REVENUE FROM GCI & AP&T POLE RENTALS
- 200 5032 **LATE FEES** - REVENUE COLLECTED FROM LATE PAYMENT PENALTIES AND INTEREST
- 200 5033 **INTEREST INCOME** - THE ALLOCATION OF INVESTMENT INCOME FROM THE THE PORTION OF WML&P CASH INVESTED IN THE CENTRAL TREASURY
- 200 5034 **MATERIAL SALES** - REVENUE RECEIVED FROM MATERIAL SALES TO PRIVATE ENTITIES
- 200 5035 **SEAPA REBATE** - KICK-BACK FOR PREVIOUS SEAPA OVERCHARGES OR REALLOCATION OF POWER ALONG THIS DISTRIBUTION CHAIN THAT FORCES THE BOROUGH TO RUN DIESELS
- 200 5036 **PERS TERMINATION LIABILITY REIMBURSEMENT** - REIMBURSEMENT FOR THE BURDEN ASSOCIATED WITH TERMINATING A PERS POSITION

JUSTIFICATION & EXPLANATION

WML&P FUND CONTINUED

GL ACCT DESCRIPTION

201 6001	SALARIES & WAGES		
	WML&P DIRECTOR SALARY	\$	124,573
		TOTAL	\$ 124,573
201 6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	9,443
	STATE OF ALASKA PERS (22%)	\$	27,406
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	21,838
		TOTAL	\$ 58,687
201 7001	MATERIALS & SUPPLIES - OFFICE SUPPLIES SUCH AS PRINTER PAPER, ENVELOPES, PENS, PRINTER INK, ETC. CLEANING SUPPLIES, CALENDARS, AND OTHER MISC. OFFICE SUPPLIES		
201 7002	FACILITY REPAIR & MAINTENANCE - COSTS FOR GENERAL FACILITY MAINTENANCE		
201 7008	NON-CAPITAL EQUIPMENT - COST OF NEW COMPUTER		
201 7010	VEHICLE MAINTENANCE - COST OF ADMIN TRUCK GENERAL MAINTENANCE		
201 7100	UNIFORM, GEAR & CLOTHING ALLOWANCE - CLOTHING ALLOWANCE FOR ONE EMPLOYEE		
201 7501	UTILITIES - WATER, SEWER, ELECTRIC FOR WMLP ADMIN BUILDING		
201 7502	PHONE/INTERNET - ANNUAL ALLOTMENT FOR PHONE LANDLINE, INTERNET SERVICE, AND CELL PHONE SERVICES		
201 7503	INFORMATION TECHNOLOGY - ANNUAL ALLOTMENT FOR MICROSOFT OFFICE SUBSCRIPTION & ITRON METERING		
201 7505	TRAVEL & TRAINING - EXCEL ONLINE TRAINING & METER TRAINING		
201 7506	PUBLICATIONS & ADVERTISING - COST OF PUBLISHING NEWSPAPER ADS & AIRING RADIO ADS		
201 7507	DUES & SUBSCRIPTIONS - ANNUAL ALLOTMENT FOR SAFETY MEETINGS SERVICES		
201 7508	INSURANCE - PROPERTY & VEHICLE INSURANCE		
201 7509	BANK & CREDIT CARD FEES - BANK FEES FOR USING CREDIT CARDS		
201 7510	ENGINEERING - EPS ENGINEERING CONTINGENCY		
201 7515	HEALTH & SAFETY COMPLIANCE - OSHA COMPLIANCE		
201 7540	AUDITING SERVICES - ALLOCATION OF ANNUAL AUDIT EXPENSE		
201 7603	CHARGES FROM FINANCE - TOTAL ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, BILLING MATERIALS, AUDITING SERVICES AND CREDIT CARD FEES		
201 7622	CHARGES FROM GARAGE - COSTS INCURRED BY THE WMLP FOR GARAGE LABOR		
201 7629	CHARGES FROM CAPITAL FACILITIES - STAFF LABOR COSTS FOR CAPITAL FACILITIES		
201 7851	PERS TERMINATION LIABILITY PAYMENT - ONGOING BURDEN OF PREVIOUS PERS POSITION BEING ELIMINATED		
202 7001	MATERIALS & SUPPLIES - COSTS FOR FUEL FILTERS, OIL FILTERS, GASKETS, AND OTHER MISC. REPAIR SUPPLIES		
202 7002	FACILITY REPAIR & MAINTENANCE - COSTS FOR MAINTENANCE BUILDING HEATER, RADIATOR ADJUSTMENT, ROOF REPAIRS, EXHAUST FAN INSTALLATION, FIRE SUPPRESSION SYSTEM, AND OTHER MISC. GENERAL MAINTENANCE		
202 7004	POSTAGE & SHIPPING - INCLUDES COST OF POSTAGE FOR WMLP MAILINGS		
202 7008	NON-CAPITAL EQUIPMENT (UNDER \$5000) - NO EXPENDITURES CURRENTLY BUDGETED		

JUSTIFICATION & EXPLANATION

WML&P FUND CONTINUED

GL ACCT DESCRIPTION

202 7009	EQUIPMENT REPAIR & MAINTENANCE - OVERHEAD CRANE, EMD PIPING AND CONTINGENCY				
202 7016	FUEL & OIL - GENERATION - COSTS FOR DIESEL FUEL, ENGINE OIL, AND COOLANT FOR DIESEL RUN				
202 7017	FUEL - HEATING - COST FOR HEATING FUEL FOR THE WML&P FACILITY				
202 7018	MISCELLANEOUS TOOLS - MISCELLANEOUS HAND TOOLS				
202 7100	UNIFORM, GEAR & CLOTHING ALLOWANCE - PPE SUCH AS HIGH VISABILITY RAINGEAR & CLOTHING ALLOWANCE FOR THE ONE GERNATION DEPARTMENT EMPLOYEE				
202 7505	TRAVEL & TRAINING - COST FOR EMD TRAINING				
202 7510	ENGINEERING - NO EXPENDITURES BUDGETED				
202 7515	PERMITS, INSPECTIONS & COMPLIANCE - ALLOTMENT FOR EPA AIR QUALITY PERMIT AND FIRE EXTINGUISHER SERVICES				
202 7519	PROFESSIONAL SERVICES				
	CONTRACTUAL - AMI SYSTEM				
202 7629	CHARGES FROM CAPITAL FACILITIES - STAFF LABOR COSTS FOR CAPITAL FACILITIES				
202 7850	HYDROELECTRIC POWER PURCHASES - POWER PURCHASES FROM SEAPA				
202 7900	CAPITAL EQUIPMENT - NO EXPENDITURES BUDGETED				
203 6001	SALARIES & WAGES				
	Electric Lineman Salary			\$	143,477
	Electric Lineman Salary			\$	118,600
	Electric Lineman Apprentice			\$	86,091
				TOTAL	\$ 348,168
203 6005	OVERTIME	OT	ACTING	STANDBY	TOTAL
	Electric Lineman OT, Standby	\$ 10,144	\$ 6,222	\$ 1,200	\$ 17,566
	Electric Lineman OT, Standby	\$ 8,553	\$ -	\$ 1,200	\$ 9,753
	Electric Lineman Apprentice OT	\$ 4,967	\$ -	\$ -	\$ 4,967
	TOTAL	\$ 23,664	\$ 6,222	\$ 2,400	\$ 32,285
203 62XX	EMPLOYER COSTS				
	FICA, SBS AND MEDICARE (7.58%)			\$	28,838
	STATE OF ALASKA PERS (22%)			\$	83,700
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION			\$	51,436
				TOTAL	\$ 163,974
203 7001	MATERIALS & SUPPLIES - COSTS FOR MISC. LINE DISTRIBUTION SUPPLIES, CHAINSAW GAS & OIL, GLOVES, AND OTHER MISC. SUPPLIES				
203 7004	POSTAGE & SHIPPING - INCLUDES COST OF POSTAGE FOR WMLP MAILINGS				
203 7008	NON-CAPITAL EQUIPMENT (UNDER \$5000) - NO EXPENDITURES BUDGETED				
203 7009	EQUIPMENT REPAIR & MAINTENANCE - ALLOTMENT FOR CHAINSAW REPAIRS				
203 7010	VEHICLE MAINTENANCE - ALLOTMENT FOR REPAIRS ON THREE LINE TRUCKS & DMV TAG RENEWALS				
203 7018	MISCELLANEOUS TOOLS - ALLOTMENT FOR MISC. TOOLS				
203 7033	STREET LIGHTING - REPLENISHING INVENTORY STOCKS FOR STREET LIGHT ARMS AND LED FIXTURES				
203 7100	UNIFORM, GEAR & CLOTHING ALLOWANCE - ALLOTMENT FOR CLOTHING ALLOWANCE FOR THREE EMPLOYEES				
203 7502	PHONE/INTERNET - COST FOR ONE CELL PHONE				
203 7505	TRAVEL & TRAINING - ALLOTMENT FOR ARC FLASH COURSE TRAINING AND FLAGGING TRAINING COURSE				
203 7515	PERMITS, INSPECTIONS & COMPLIANCE - ALLOTMENT FOR LINEMAN CERTIFICATION RENEWALS, HOT GLOVE TESTING, MANLIFT SAFETY INSPECTIONS, AND HOT STICK TESTING				
203 7519	PROFESSIONAL SERVICES CONTRACTUAL - NO EXPENDITURES BUDGETED				
203 7621	PUBLIC WORKS LABOR CHARGES - COSTS INCURRED BY WMLP FOR PUBLIC WORKS LABOR				
203 7622	CHARGES FROM GARAGE - COSTS INCURRED BY WMLP FOR GARAGE LABOR				
203 7629	CHARGES FROM CAPITAL FACILITIES - STAFF LABOR COSTS FOR CAPITAL FACILITIES				
203 7900	CAPITAL EQUIPMENT - ALLOTMENT FOR A WOOD CHIPPER				
203 7910	UTILITY POLES - ALLOTMENT FOR FIVE 30 FOOT POLES AND FIVE 35 FOOT POLES				
203 7911	TRANSFORMERS - ALLOTMENT FOR 15 KVA TRANSFORMERS				
203 7912	ELECTRIC LINE - ALLOTMENT FOR 18 ROLLS OF VARIOUS WIRE GRADES				
203 7913	METERS - COST OF PURCHASING AMI METERS				

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
 Fund 72000

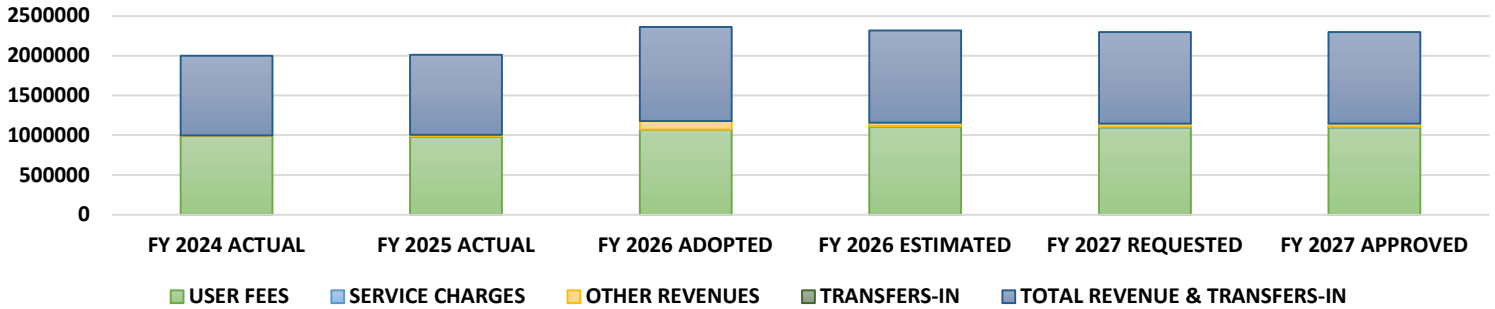
ENTERPRISE FUND TYPE
WATER FUND

SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
USER FEES	990,707	980,804	1,067,155	1,112,796	1,100,000	1,100,000
SERVICE CHARGES	3,700	5,830	5,000	3,467	5,000	5,000
OTHER REVENUES	4,647	18,904	107,501	42,501	42,500	42,500
TRANSFERS-IN	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS-IN	\$ 999,054	\$ 1,005,537	\$ 1,179,656	\$ 1,158,764	\$ 1,147,500	\$ 1,147,500

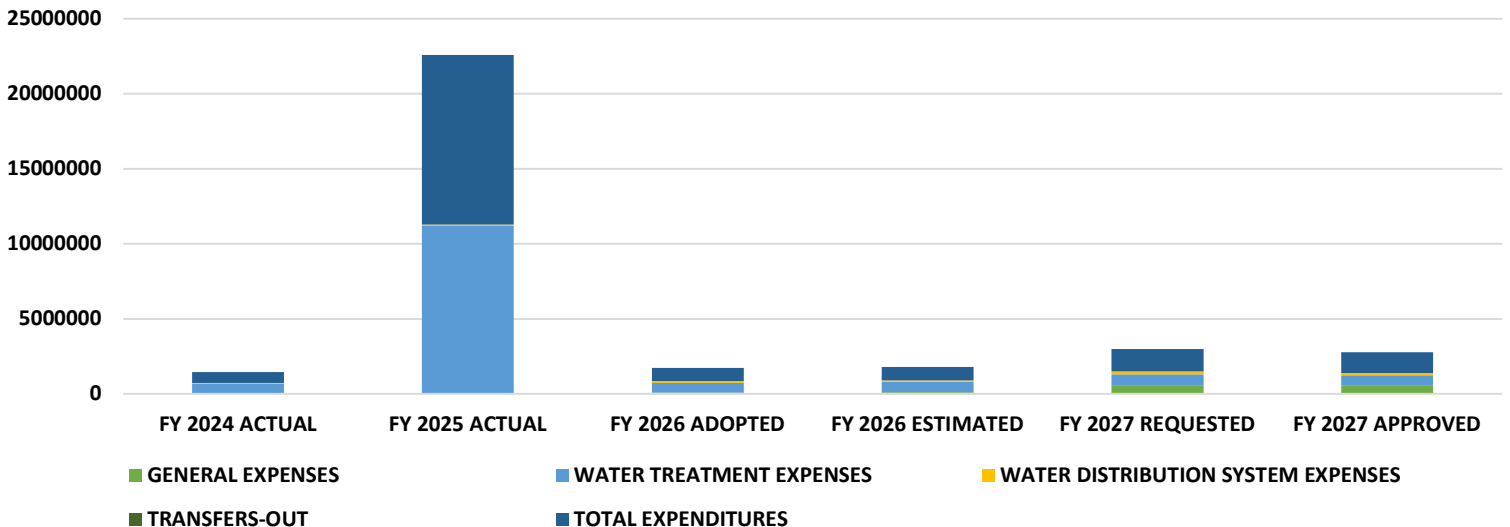
WATER REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
GENERAL EXPENSES	37,818	60,343	94,744	115,727	561,507	561,507
WATER TREATMENT EXPENSES	610,225	11,165,917	620,300	705,047	725,907	675,907
WATER DISTRIBUTION SYSTEM EXPENSES	86,188	66,040	147,047	76,799	206,143	146,143
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	734,232	11,292,300	862,091	897,572	1,493,557	1,383,557

WATER FUND EXPENSES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #72000

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DETAIL OF REVENUES &

WATER FUND REVENUES		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED
72000 000 4101	PERS On-behalf Revenue	\$ 4,647	\$ 18,904	\$ 7,501	\$ 7,501	\$ 7,500
72000 300 5110	Water Sales	\$ 990,707	\$ 980,804	\$ 1,067,155	\$ 1,112,796	\$ 1,100,000
72000 300 5118	Labor Charges	\$ 3,700	\$ 5,830	\$ 5,000	\$ 3,467	\$ 5,000
72000 300 5149	Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
72000 300 5550	Interest Revenue	\$ -	\$ -	\$ 100,000	\$ 35,000	\$ 35,000
72000 300 4920	Transfer from Permanent Fund	\$ -	\$ -	\$ -	\$ -	\$ 250,000
TOTAL REVENUES		\$ 999,054	\$ 1,005,537	\$ 1,179,656	\$ 1,158,764	\$ 1,397,500

WATER FUND GENERAL EXPENSES

72000 301 7508	Insurance	\$ 10,531	\$ 19,449	\$ 20,428	\$ 20,428	\$ 30,273
72000 301 7603	Charges from Finance	\$ 28,598	\$ 37,210	\$ 57,777	\$ 28,192	\$ 65,408
72000 301 7802	Revenue Bond Principal	\$ -	\$ -	\$ 12,999	\$ 28,207	\$ 250,680
72000 301 7803	Revenue Bond Interest	\$ (1,311)	\$ 3,684	\$ 3,540	\$ 38,899	\$ 215,146
TOTAL GENERAL EXPENSES		\$ 37,818	\$ 60,343	\$ 94,744	\$ 115,727	\$ 561,507

WATER TREATMENT OPERATING EXPENSES

72000 302 6001	Salaries & Wages	\$ 173,178	\$ 145,367	\$ 137,531	\$ 179,063	\$ 136,046
72000 302 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -
72000 302 6005	Overtime	\$ 41,009	\$ 61,532	\$ 21,404	\$ 62,145	\$ 20,630
72000 302 6100	Employer Costs	\$ 73,350	\$ 172,357	\$ 68,898	\$ 118,101	\$ 90,025
72000 302 7001	Materials & Supplies	\$ 21,739	\$ 18,826	\$ 20,000	\$ 44,667	\$ 25,000
72000 302 7002	Facility Repair & Maintenance	\$ 28,365	\$ 1,585	\$ 7,500	\$ 7,557	\$ 7,500
72000 302 7008	Non-Capital Expense	\$ 75	\$ -	\$ 1,000	\$ -	\$ -
72000 302 7009	Equipment Repair & Maintenance	\$ 6,305	\$ 1,918	\$ 10,000	\$ 6,312	\$ 20,000
72000 302 7010	Vehicle Maintenance	\$ 684	\$ 284	\$ 5,000	\$ 143	\$ 3,000
72000 302 7011	Equipment Rental Expense	\$ -	\$ -	\$ -	\$ 87	\$ -
72000 302 7021	Water Treatment Chemicals	\$ 43,624	\$ 54,889	\$ 90,000	\$ 126,203	\$ 125,000
72000 302 7100	Uniform, Gear & Clothing Allowance	\$ 595	\$ 1,484	\$ 1,250	\$ 420	\$ 1,500
72000 302 7025	Water System Maintenance	\$ 1,399	\$ 170	\$ -	\$ 2,059	\$ -
72000 302 7501	Utilities	\$ 125,394	\$ 122,223	\$ 132,081	\$ 80,150	\$ 85,000
72000 302 7502	Phone/Internet	\$ 3,370	\$ 5,893	\$ 5,092	\$ 5,855	\$ 4,851
72000 302 7505	Travel & Training	\$ 9,882	\$ 8,057	\$ 5,000	\$ 10,790	\$ 5,000
72000 302 7506	Publications & Advertising	\$ 390	\$ 653	\$ 500	\$ -	\$ 500
72000 302 7515	Permits, Inspections & Compliance	\$ 37,673	\$ 17,953	\$ 30,000	\$ 35,231	\$ 30,000
72000 302 7519	Professional Services Contractual	\$ 14,961	\$ 45,399	\$ 75,000	\$ -	\$ 75,000
72000 302 7621	Public Works Labor Charges	\$ 25,407	\$ 53,752	\$ -	\$ 25,128	\$ 86,143
72000 302 7622	Charges from Garage	\$ 1,779	\$ 3,818	\$ 8,908	\$ -	\$ 9,036
72000 302 7629	Charges from Capital Facilities	\$ 1,046	\$ 121	\$ 1,136	\$ 1,136	\$ 1,675
72000 302 7900	Capital Expenditures	\$ -	\$ 2,520	\$ -	\$ -	\$ -
72000 000 8990	Transfer to Water CIP Fund	\$ -	\$ 10,447,117	\$ -	\$ -	\$ -
TOTAL WATER TREATMENT EXPENSES		\$ 610,225	\$ 11,165,917	\$ 620,300	\$ 705,047	\$ 725,907

DISTRIBUTION OPERATING EXPENSES

72000 303 7025	Distribution System Maintenance	\$ 38,916	\$ 50,472	\$ 60,000	\$ 68,570	\$ 60,000
72000 303 7519	Professional Services Contractual	\$ -	\$ -	\$ 10,000	\$ 782	\$ 10,000
72000 303 7621	Public Works Labor Charges	\$ 47,272	\$ 15,568	\$ 77,047	\$ 7,446	\$ 86,143
72000 303 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 50,000
72000 303 8900	Transfer to Residential Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DISTRIBUTION EXPENSES		\$ 86,188	\$ 66,040	\$ 147,047	\$ 76,799	\$ 206,143

**ENTERPRISE FUNDS
WATER FUND
EXPENDITURES**

**FY 2027
APPROVED**

\$	7,500
\$	1,100,000
\$	5,000
\$	-
\$	35,000
\$	250,000
\$	1,397,500

\$	30,273
\$	65,408
\$	250,680
\$	215,146
\$	561,507

\$	136,046
\$	-
\$	20,630
\$	90,025
\$	15,000
\$	7,500
\$	-
\$	10,000
\$	3,000
\$	-
\$	120,000
\$	1,500
\$	-
\$	85,000
\$	4,851
\$	5,000
\$	500
\$	30,000
\$	50,000
\$	86,143
\$	9,036
\$	1,675
\$	-
\$	-
\$	675,907

\$	50,000
\$	10,000
\$	86,143
\$	-
\$	-
\$	146,143

TOTAL REVENUES	\$ 999,054	\$ 1,005,537	\$ 1,179,656	\$ 1,158,764	\$ 1,397,500	\$ 1,397,500
TOTAL EXPENSES	\$ 734,232	\$ 11,292,300	\$ 862,091	\$ 897,572	\$ 1,493,557	\$ 1,383,557
REVENUES OVER (EXPENSES)	\$ 264,823	\$ (10,286,763)	\$ 317,565	\$ 261,192	\$ (96,057)	\$ 13,943

ENTERPRISE FUND: WATER CIP FUND

Fund #72300

Project Description	GL Account	Account Description	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 APPROVED
PROJECT: 72002 RESERVOIR BYPASS PROJECT	72300 000 4999 11 72002	DCCED - Reservoir Bypass Grant Revenue	\$ 249,347	\$ 76,952	\$ 125,218
	72300 000 9999 11 72002	DCCED - Reservoir Bypass Grant Expenditures	\$ 249,347	\$ 76,952	\$ 125,218
	72300 000 4999 50 72002	ARPA/SLFRF Grant Revenue	\$ 242,992	\$ -	\$ -
	72300 000 9999 50 72002	ARPA/SLFRF Grant Expenditures	\$ 242,992	\$ -	\$ -
	72300 000 4999 44 72002	EPA - CDS Grant Revenue	\$ 2,080,000	\$ -	\$ -
	72300 000 9999 44 72002	EPA - CDS Grant Expenditures	\$ 2,080,000	\$ -	\$ -
	Resources available over resources (used)			\$ -	\$ -
PROJECT: 72008 DAM SAFETY & STABILIZATION	72300 000 4999 11 72008	DCCED GRANT REVENUE	\$ 5,000,000	\$ 27,629	\$ 4,972,372
	72300 302 9999 00 72008	Upper Damn Stability Project Expenses	\$ 5,000,000	\$ 27,629	\$ 4,972,372
	Resources available over resources (used)			\$ -	\$ -

JUSTIFICATION & EXPLANATION
WATER FUND

GL ACCT DESCRIPTION

4101 PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
5110 WATER SALES - REVENUE FROM WATER SALES		
5118 LABOR CHARGES - REVENUE FROM CONNECTION FEES		
5149 OTHER REVENUES - MATERIAL SALES AND ALL OTHER MATERIAL REVENUE STREAMS		
5550 INTEREST INCOME - THE ALLOCATION OF INVESTMENT INCOME FROM THE PORTION OF WATER FUND CASH INVESTED IN THE CENTRAL TREASURY		
7508 INSURANCE - VEHICLE AND BUILDING INSURANCE		
7509 BANK & CREDIT CARD FEES - BANK FEES FOR USING CREDIT CARDS		
7540 AUDITING SERVICES - ALLOCATION OF ANNUAL AUDIT EXPENSE		
7603 CHARGES FROM FINANCE - ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, AND		
7802 REVENUE BOND PRINCIPAL - PRINCIPAL PAYMENTS ON DEC WATER REVENUE BOND		
7803 REVENUE BOND INTEREST - INTEREST PAYMENTS ON DEC WATER REVENUE BOND		
6001 SALARIES & WAGES		
Water Treatment Plant Operator Salary	\$	81,804
Water Operator Apprentice Salary	\$	54,243
TOTAL	\$	136,046
6005 OVERTIME		
Water Treatment Plant Operator OT	\$	17,630
Water Operator OT and Acting	\$	3,000
TOTAL	\$	20,630
6100 EMPLOYER COSTS		
FICA, SBS AND MEDICARE (7.58%)	\$	11,876
STATE OF ALASKA PERS (22%)	\$	34,469
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	43,680
TOTAL	\$	90,025

- 7001 **MATERIALS & SUPPLIES** - VARIOUS OFFICE SUPPLIES & CLEANING SUPPLIES, LABORATORY SUPPLIES, SMALL TOOLS & PARTS, AND A UV254 FIELD METER FOR DBP
- 7002 **FACILITY REPAIR & MAINTENANCE** - MATERIALS & SUPPLIES TO MAINTAIN THE WATER TREATMENT PLANT BUILDINGS, TANKS, RESERVOIRS, DAMS, & MECHANICAL EQUIPMENT
- 7009 **EQUIPMENT REPAIR & MAINTENANCE** - OZONE, COMPRESSORS, PUMPS, FILTERS, DOSING EQUIPMENT AND BASIC MAINTENANCE
- 7010 **VEHICLE MAINTENANCE** - COST OF MATERIALS & REPAIRS TO WATER TREATMENT PLANT VEHICLES & THEIR EQUIPMENT
- 7021 **WATER TREATMENT CHEMICALS** - INCLUDES COST OF SALT, CAUSTIC SODA, CALCIUM CHLORIDE, AND SHIPPING FOR THESE ITEMS
- 7100 **UNIFORM, GEAR & CLOTHING ALLOWANCE** - MISC. PPE SUCH AS HIGH VISABILITY RAIN GEAR, FACE SHIELDS, GLOVES, ETC, AND CLOTHING ALLOWANCE PER EMPLOYEE
- 7501 **UTILITIES** - ELECTRICITY TO OPERATE THE WATER TREATMENT PLANT
- 7502 **PHONE/INTERNET** - ANNUAL ALLOTMENT FOR PHONE LANDLINE, INTERNET SERVICE, AND CELL PHONE
- 7505 **TRAVEL & TRAINING** - COST FOR CONFINED SPACE ENTRY TRAINING
- 7506 **PUBLICATIONS & ADVERTISING** - COST OF PUBLISHING NEWSPAPER ADS & AIRING RADIO ADS
- 7515 **PERMITS, INSPECTIONS, & COMPLIANCE** - COST OF SUPPLIES FOR WATER COMPLIANCE TESTS REQUIRED BY THE DEC, & SHIPPING SAMPLES TO VARIOUS LOCATIONS FOR TESTING
- 7519 **PROFESSIONAL SERVICES CONTRACTUAL** - INSPECTIONS AND CONTINGENCY
- 7621 **PUBLIC WORKS LABOR CHARGES** - COSTS INCURRED BY THE WATER DEPARTMENT FOR PUBLIC WORKS LABOR
- 7622 **CHARGES FROM GARAGE** - COSTS INCURRED BY THE WATER DEPARTMENT FOR GARAGE LABOR
- 7629 **CHARGES FROM CAPITAL FACILITIES** - STAFF LABOR COSTS FOR CAPITAL FACILITIES
- 303 7025 **DISTRIBUTION SYSTEM MAINTENANCE** - COST OF PIPES, VALVES, CLAMPS, AND OTHER MISC. PARTS FOR REPAIR

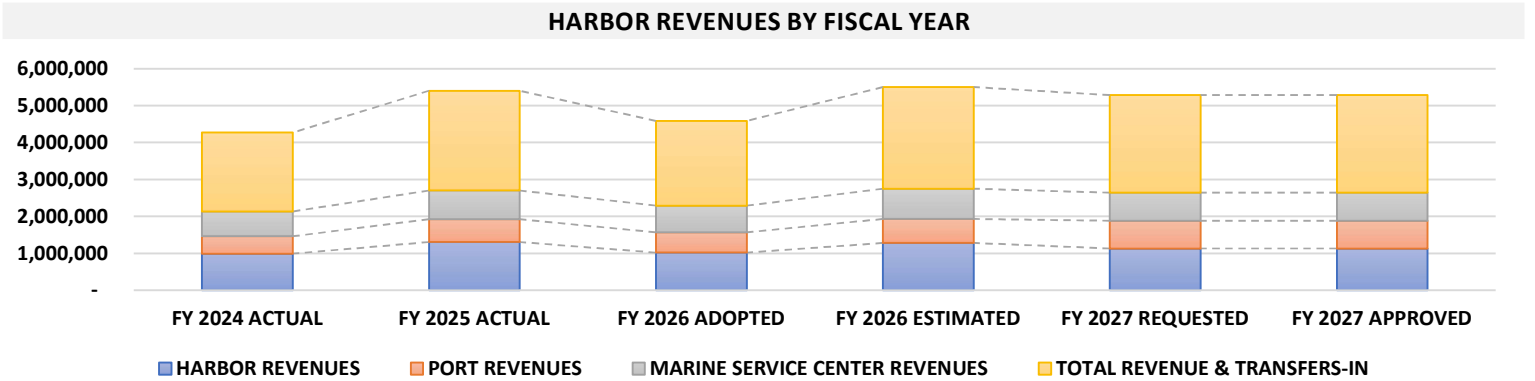
**CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET**

**ENTERPRISE FUND TYPE
PORT & HARBORS**

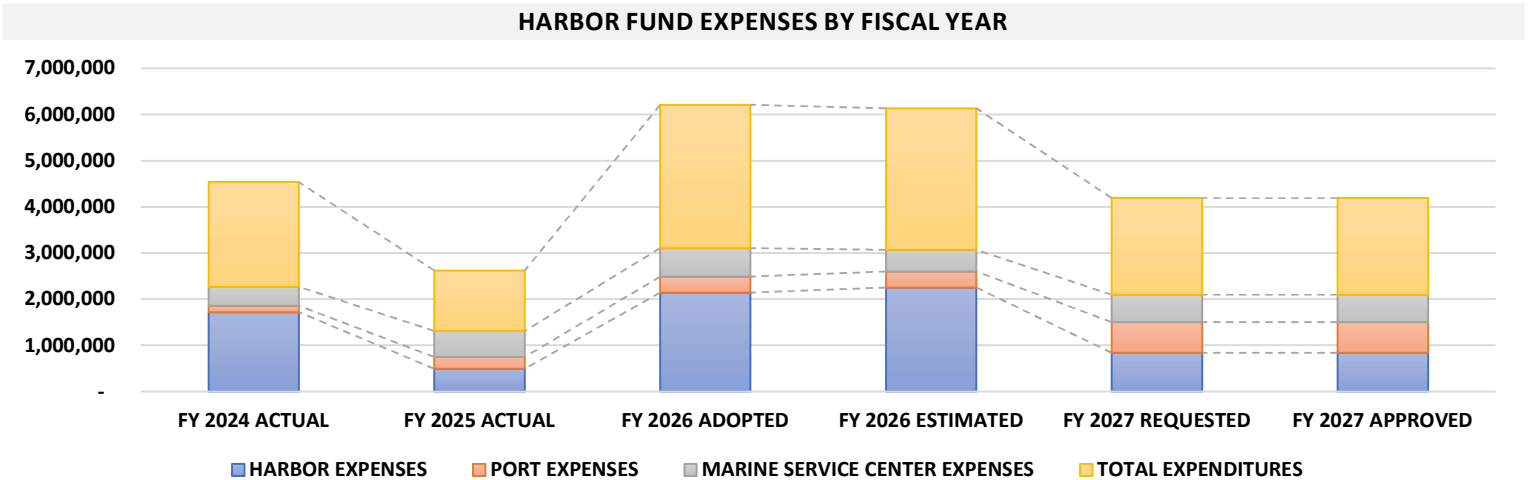
Fund 74000

SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY SUBFUND						
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
HARBOR REVENUES	993,174	1,307,006	1,020,200	1,283,002	1,132,300	1,132,300
PORT REVENUES	470,202	618,523	548,099	648,891	751,500	751,500
MARINE SERVICE CENTER REVENUES	672,756	777,624	726,339	821,288	760,000	760,000
TOTAL REVENUE & TRANSFERS-IN	\$ 2,136,132	\$ 2,703,153	\$ 2,294,638	\$ 2,753,180	\$ 2,643,800	\$ 2,643,800



SUMMARY OF EXPENDITURES BY TYPE						
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
HARBOR EXPENSES	1,717,824	490,981	2,140,586	2,251,976	835,660	835,660
PORT EXPENSES	137,752	255,644	348,247	347,074	664,172	664,172
MARINE SERVICE CENTER EXPENSES	411,855	562,483	615,505	467,789	594,135	594,135
TOTAL EXPENDITURES	2,267,431	1,309,108	3,104,338	3,066,839	2,093,967	2,093,967



**CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #74000**

**ENTERPRISE FUNDS
PORT & HARBORS ADMINISTRATIVE DEPARTMENT
DETAIL OF EXPENDITURES**

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
HARBOR ADMINISTRATIVE EXPENSES		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
74000 401 6001	Salaries & Wages	\$ 142,805	\$ 179,297	\$ 168,010	\$ 199,611	\$ 186,488	\$ 186,488
74000 401 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74000 401 6005	Overtime	\$ 396	\$ 810	\$ 1,701	\$ 783	\$ 1,736	\$ 1,736
74000 401 6XXX	Employer Costs	\$ 87,160	\$ 231,900	\$ 93,745	\$ 96,394	\$ 103,558	\$ 103,558
74000 401 7001	Materials & Supplies	\$ 8,641	\$ 4,015	\$ 6,000	\$ 2,235	\$ 6,000	\$ 6,000
74000 401 7002	Facility Repair & Maintenance	\$ 34,325	\$ 14,724	\$ 24,000	\$ 13,210	\$ 20,000	\$ 20,000
74000 401 7010	Vehicle Repair & Maintenance	\$ 4,321	\$ 3,249	\$ 10,500	\$ 9,925	\$ 20,000	\$ 20,000
74000 401 7502	Phone/Internet	\$ 17,237	\$ 36,546	\$ 20,000	\$ 29,170	\$ 10,612	\$ 10,612
74000 401 7503	Information Technology	\$ 3,456	\$ 5,099	\$ 11,250	\$ 738	\$ -	\$ -
74000 401 7505	Travel & Training	\$ 8,439	\$ 9,606	\$ 13,000	\$ 16,247	\$ 13,000	\$ 13,000
74000 401 7506	Publications & Advertising	\$ 3,809	\$ 6,240	\$ 6,000	\$ 6,152	\$ 6,000	\$ 6,000
74000 401 7507	Memberships & Dues	\$ 515	\$ 2,455	\$ 2,500	\$ 2,232	\$ 3,000	\$ 3,000
74000 401 7508	Insurance Expense	\$ 67,116	\$ 65,772	\$ 53,403	\$ 53,403	\$ 63,886	\$ 63,886
74000 401 7509	Bank & Credit Card Fees	\$ -	\$ 43,066	\$ -	\$ -	\$ -	\$ -
74000 401 7519	Professional Services Contractual	\$ 6,192	\$ 12,053	\$ 11,500	\$ 19,114	\$ 20,000	\$ 20,000
74000 401 7576	Promotional	\$ 9,516	\$ 2,209	\$ 8,000	\$ 11,765	\$ 8,000	\$ 8,000
74000 401 7603	Charges from Finance	\$ 28,598	\$ 37,210	\$ 41,749	\$ 41,749	\$ 41,219	\$ 41,219
74000 401 7621	Public Works Labor Charges	\$ -	\$ -	\$ -	\$ -	\$ 38,764	\$ 38,764
74000 401 7622	Charges from Garage	\$ -	\$ 6,812	\$ 48,457	\$ 48,457	\$ 55,745	\$ 55,745
74000 401 7629	Charges from Capital Facilities	\$ 2,210	\$ 121	\$ 2,490	\$ 2,490	\$ 3,673	\$ 3,673
TOTAL ADMINISTRATIVE		\$ 424,734	\$ 661,184	\$ 522,304	\$ 553,674	\$ 601,680	\$ 601,680

Allocation of Harbor Administrative

50% Harbor Allocation	\$ (212,367)	\$ (330,592)	\$ (261,152)	\$ (276,837)	\$ (300,840)	\$ (300,840)
20% Port Allocation	\$ (84,947)	\$ (132,237)	\$ (104,461)	\$ (110,735)	\$ (120,336)	\$ (120,336)
30% Service Center Allocation	\$ (127,420)	\$ (198,355)	\$ (156,691)	\$ (166,102)	\$ (180,504)	\$ (180,504)
	\$ (424,734)	\$ (661,184)	\$ (522,304)	\$ (553,674)	\$ (601,680)	\$ (601,680)

Note: There is no cash balance for fund 74000 as all expenses are allocated to the three revenue generating harbor funds (i.e. Harbor Fund, Port Fund, and Marine Service Center Fund)

**JUSTIFICATION & EXPLANATION
PORT & HARBORS - ADMINISTRATION**

GL ACCT DESCRIPTION

6001 SALARIES & WAGES			
Harbormaster Salary		\$	113,194
Harbor Administrative Assistant Salary		\$	73,294
	TOTAL	\$	186,488
6002 ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP			
6005 OVERTIME			
Harbor Administrative Assistant 40 Hours	TOTAL	\$	1,736
6100 EMPLOYER COSTS			
FICA, SBS AND MEDICARE (7.58%)		\$	41,409
STATE OF ALASKA PERS (22%)		\$	14,267
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$	47,882
	TOTAL	\$	103,558

HARBOR FUND REVENUES		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
74010 000 4101	PERS On-behalf Revenue	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 10,000	\$ 10,000
74010 000 4190	Shared Fisheries Bus. Tax	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
74010 000 4191	Raw Fisheries Bus. Tax	\$ 54,023	\$ 121,016	\$ 60,000	\$ 190,493	\$ 100,000	\$ 100,000
74010 000 4590	State Grant Revenue	\$ -	\$ 95,127	\$ -	\$ -	\$ -	\$ -
74010 000 4979	Transfer from CPV Fund	\$ -	\$ 26,482	\$ -	\$ -	\$ -	\$ -
74010 000 5200	Annual Stall Rent	\$ 620,425	\$ 691,732	\$ 700,000	\$ 761,426	\$ 717,500	\$ 717,500
74010 000 5201	Meyers Chuck Moorage	\$ -	\$ 122	\$ 500	\$ -	\$ -	\$ -
74010 000 5202	Transient Moorage	\$ 219,345	\$ 263,597	\$ 175,000	\$ 223,357	\$ 235,000	\$ 235,000
74010 000 5203	Transient Electrical Fees	\$ 19,977	\$ 17,656	\$ 22,000	\$ 13,665	\$ 17,000	\$ 17,000
74010 000 5204	Hoist Revenue	\$ 5,095	\$ 8,643	\$ 5,000	\$ 10,083	\$ 10,000	\$ 10,000
74010 000 5205	Boat Launch Fees	\$ 12,876	\$ 16,248	\$ 10,000	\$ 15,131	\$ 15,000	\$ 15,000
74010 000 5206	Grid fees/Pressure Wash	\$ -	\$ -	\$ -	\$ 911	\$ -	\$ -
74010 000 5207	Garbage Charges*	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -
74010 000 5208	Wait List Deposit	\$ 300	\$ 1,384	\$ 100	\$ 469	\$ 300	\$ 300
74010 000 5209	Cruise Water Connection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74010 000 5210	Penalties & Late Fees	\$ 10,556	\$ 23,322	\$ 9,000	\$ 25,675	\$ 9,000	\$ 9,000
74010 000 5212	Liveaboard Fees	\$ 15,646	\$ 17,756	\$ 20,000	\$ 16,505	\$ 12,500	\$ 12,500
74010 000 5221	Harbor Miscellaneous Revenue	\$ 27,791	\$ 17,487	\$ 500	\$ 1,532	\$ -	\$ -
74010 000 5224	Labor Charges	\$ 7,038	\$ 3,664	\$ 4,000	\$ 9,214	\$ 4,000	\$ 4,000
74010 000 5234	Material Sales	\$ 103	\$ -	\$ -	\$ 542	\$ -	\$ -
74010 000 5240	Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74010 000 5550	Interest Income	\$ -	\$ 2,771	\$ -	\$ -	\$ -	\$ -
TOTAL HARBOR REVENUES		\$ 993,174	\$ 1,307,006	\$ 1,020,200	\$ 1,283,002	\$ 1,132,300	\$ 1,132,300

HARBOR FUND EXPENSES TRANSFERS-OUT

74010 000 6001	Salaries & Wages	\$ 147,610	\$ 172,736	\$ 156,548	\$ 164,054	\$ 161,881	\$ 161,881
74010 000 6002	Temporary Wages (Summer)	\$ 29,024	\$ 8,028	\$ -	\$ -	\$ -	\$ -
74010 000 6005	Overtime	\$ 6,818	\$ 8,327	\$ 11,245	\$ 6,283	\$ 11,628	\$ 11,628
74010 000 6100	Employer Costs	\$ 86,280	\$ 106,458	\$ 133,403	\$ 86,959	\$ 85,388	\$ 85,388
74010 000 7001	Materials & Supplies	\$ 5,623	\$ 7,934	\$ 8,500	\$ 7,647	\$ 8,500	\$ 8,500
74010 000 7002	Facility Repair & Maintenance	\$ 21,272	\$ 38,713	\$ 50,000	\$ 26,551	\$ 55,000	\$ 55,000
74010 000 7004	Postage and Shipping	\$ 579	\$ 1,155	\$ 2,500	\$ -	\$ 2,500	\$ 2,500
74010 000 7008	Non-capital Equipment	\$ 3,602	\$ 5,681	\$ 5,000	\$ 10,124	\$ 5,500	\$ 5,500
74010 000 7009	Equipment Repair & Maintenance	\$ 3,475	\$ 7,555	\$ 7,200	\$ 3,957	\$ 7,200	\$ 7,200
74010 000 7010	Vehicle Maintenance	\$ 729	\$ -	\$ -	\$ -	\$ -	\$ -
74010 000 7013	Rental Expense (parking lot)	\$ 6,336	\$ 6,023	\$ 6,023	\$ 6,525	\$ 6,023	\$ 6,023
74010 000 7015	Fuel Expense	\$ 618	\$ 1,572	\$ 1,500	\$ 1,053	\$ 1,700	\$ 1,700
74010 000 7100	Uniform, gear & clothing allowance	\$ 761	\$ 2,688	\$ 2,000	\$ 1,067	\$ 2,500	\$ 2,500
74010 000 7501	Utilities	\$ 34,390	\$ 40,233	\$ 47,331	\$ 40,535	\$ 40,000	\$ 40,000
74010 000 7505	Travel & Training	\$ 125	\$ 820	\$ 800	\$ -	\$ 800	\$ 800
74010 000 7507	Memberships & Dues	\$ -	\$ 585	\$ 1,200	\$ -	\$ 1,200	\$ 1,200
74010 000 7519	Professional Services	\$ 40,808	\$ 770	\$ 10,000	\$ -	\$ 50,000	\$ 50,000
74010 000 7556	Harbors Property Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74010 000 7515	Permits, Inspections & Compliance	\$ -	\$ -	\$ -	\$ 1,672	\$ -	\$ -
74010 000 7601	Charges from Harbor Administration	\$ 212,367	\$ 330,592	\$ 261,152	\$ 276,837	\$ 300,840	\$ 300,840
74010 000 7622	Charges from Garage	\$ 20,133	\$ 7,247	\$ -	\$ 18,455	\$ -	\$ -
74010 000 7860	Derelict vessel disposal	\$ 17,910	\$ 2,504	\$ 25,000	\$ 31,159	\$ 25,000	\$ 25,000
74010 000 7861	Harbor Hoist Expenditures	\$ 10,826	\$ 5,669	\$ 10,000	\$ 7,063	\$ 10,000	\$ 10,000
74010 000 7862	Meyers Chuck Expenditures	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
74010 000 7900	Capital Expenditures	\$ 199	\$ -	\$ -	\$ 56,496	\$ 30,000	\$ 30,000
74010 000 7980	Bad Debt Expense	\$ 14,402	\$ 17,071	\$ 20,000	\$ -	\$ -	\$ -
74010 000 8900	Transfer (out) to Other Port & Harbor Fund	\$ 1,053,937	\$ (281,378)	\$ 1,376,185	\$ 1,505,538	\$ 25,000	\$ 25,000
TOTAL HARBOR EXPENSES		\$ 1,717,824	\$ 490,981	\$ 2,140,586	\$ 2,251,976	\$ 835,660	\$ 835,660

HARBOR REVENUES	\$ 993,174	\$ 1,307,006	\$ 1,020,200	\$ 1,283,002	\$ 1,132,300	\$ 1,132,300
HARBOR EXPENSES & TRANSFERS-OUT	\$ 1,717,824	\$ 490,981	\$ 2,140,586	\$ 2,251,976	\$ 835,660	\$ 835,660
REVENUES OVER (EXPENSES)	\$ (724,650)	\$ 816,025	\$ (1,120,386)	\$ (968,974)	\$ 296,640	\$ 296,640

ENTERPRISE FUND: PORTS & HARBORS CIP FUND

Fund #74300

PROJECT: 74005 <i>Meyer's Chuck Float Replacement Project</i>	74300 000 9999 21 74005	Meyer's Chuck Float Replacement	\$ 1,166,185	\$ 691,811	\$ -	\$ -
	74300 000 9999 00 74005	ADOT Grant				
		Meyer's Chuck Float Replacement	\$ 1,166,185	\$ 700,641	\$ -	\$ -
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -
PROJECT: 74007 <i>Wrangell Harbor Basin</i>	74300 000 4974 00 74007	Transfers from Harbors Operating	\$ -	\$ 4,249	\$ -	\$ -
	74300 000 9999 00 74007	Wrangell Harbor Basin Project	\$ -	\$ 4,249	\$ -	\$ -
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -
PROJECT: 74013 <i>Deep Water Port Development</i>	74300 000 4974 00 74013	Transfers from Harbors	\$ -	\$ 100,628	\$ 25,000	\$ 25,000
	74300 420 4999 48 74013	Deep Water Port PIDP	\$ -	\$ -	\$ 353,938	\$ 353,938
	74300 420 9999 48 74013	Deep Water Port PIDP	\$ -	\$ 100,628	\$ 353,938	\$ 353,938
	74300 420 9999 00 74013	Deep Water Port	\$ -	\$ -	\$ 25,000	\$ 25,000
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -
PROJECT: 74014 <i>Downtown Waterfront Fill Project</i>	74300 000 4974 00 74014	Transfers from Harbors Operating	\$ -	\$ 38,750	\$ -	\$ -
	74300 420 4999 XX 74014	Waterfront Fill Revenue Bond	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000
	74300 420 9999 XX 74014	Waterfront Fill Revenue Bond	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000
		Downtown Waterfront Fill	\$ -	\$ 38,750	\$ -	\$ -
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -
PROJECT: 74015 <i>Deep Water Port Development & Downtown Port Expansion</i>	74300 000 4974 00 74015	Transfers from Harbors Operating	\$ -	\$ 192,200	\$ -	\$ -
	74300 420 9999 00 74015	Deep Water Port & Downtown Port Expansion	\$ -	\$ 192,200	\$ -	\$ -
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -

JUSTIFICATION & EXPLANATION

HARBOR FUND

GL ACCT DESCRIPTION

4101	PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
4190	SHARED FISHERIES BUS. TAX - REVENUE SHARE OF FISH TAX FOR HARVEST WITHIN FISHERIES MANAGEMENT AREA 18. THE PAYMENT IS RECEIVED BY THE DEPARTMENT OF COMMERCE COMMUNITY AND ECONOMIC DEVELOPMENT (DCCED)		
4191	RAW FISHERIES BUS TAX - THE BOROUGH'S SHARE OF FISH TAX DISTRIBUTED BY THE ALASKA STATE DEPARTMENT OF REVENUE		
5200	ANNUAL STALL RENT - REVENUE FROM ANNUAL STALL RENTALS		
5201	MEYERS CHUCK MOORAGE - REVENUE FROM MOORAGE AT MEYERS CHUCK		
5202	TRANSIENT MOORAGE - REVENUE FROM ALL TRANSIENT MOORAGE		
5203	TRANSIENT ELECTRICAL FEES - REVENUE FROM ELECTRICAL USE AT TRANSIENT DOCKS		
5204	HOIST REVENUE - REVENUE FROM USE OF HOIST		
5205	BOAT LAUNCH FEES - SALES OF BOAT LAUNCH PERMITS		
5206	GRID FEES/PRESSURE WASH - REVENUE FROM USE OF GRIDS		
5207	GARBAGE CHARGES - CASH RECEIPTS FOR DISPOSING OF CUSTOMER TRASH		
5208	WAIT LIST DEPOSIT - REVENUE FROM ANNUAL STALL WAIT LIST DEPOSITS		
5210	PENALTIES & LATE FEES - PENALITIES AND INTEREST ON DELINQUENT ACCOUNTS		
5212	LIVEBOARD FEES - REVENUE FROM MONTHLY LIVEBOARD FEES		
5224	LABOR CHARGES - REVENUE FROM BOAT TOWING SERVICES, PUMP-OUTS, IMPOUND LABOR FEES, AND OTHER MISC. SERVICES THAT REQUIRE LABOR		
5234	MATERIAL SALES - REVENUE FROM SALE OF MISC. OLD/EXTRA MATERIALS		
5240	STORAGE - REVENUE FROM HARBOR FACILITY STORAGE FEES		
5550	INTEREST INCOME - INTEREST INCOME ALLOCATION FROM THE CENTRAL TREASURY ON A PRORATED BASIS (AVERAGE PERCENTAGE OF CASH HELD WITH THE TREASURY)		
6001	SALARIES & WAGES		
	Harbor Maintenance	\$	61,775
	Harbor Maintenance/Security Salary	\$	49,569
	Harbor Maintenance	\$	50,536
	TOTAL	\$	161,881
6002	ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP		
6005	OVERTIME		
	Harbor Maintenance	\$	4,438
	Harbor Maintenance/Security	\$	3,559
	Harbor Maintenance	\$	3,630
	TOTAL	\$	11,628

6100 **EMPLOYER COSTS**

FICA, SBS AND MEDICARE (7.58%)	\$	13,152
STATE OF ALASKA PERS (22%)	\$	38,172
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	34,065
TOTAL	\$	85,388

JUSTIFICATION & EXPLANATION

HARBOR FUND CONTINUED

GL ACCT DESCRIPTION

- 7001 **MATERIALS & SUPPLIES** - RESTROOM SUPPLIES AND VARIOUS REPAIR MATERIALS SUCH AS LOCKS, FASTENERS, AND NAILS
- 7002 **FACILITY REPAIR & MAINTENANCE** - LABOR & MATERIALS TO MAINTAIN DOCKS AND EQUIPMENT, SUCH AS LUMBER, CONCRETE, ELECTRICIAN FEES, HARDWARE, PAINT, CONTRACTOR FEES, METAL, SIGNAGE, AND OTHER MISC. REPAIR & MAINTENANCE MATERIALS
- 7008 **NON CAPITAL EQUIPMENT** - COST OF REPLACING FIRE EXTINGUISHERS
- 7009 **EQUIPMENT REPAIR & MAINTENANCE** - FOR RECERTIFICATION OF DRY-CHEM FIRE EXTINGUISHERS AND CONTINGENCY REPAIR NEEDS
- 7010 **VEHICLE MAINTENANCE** - TO REPAIR & MAINTAIN THE LOADER, BOAT LIFTS, WORK VAN, AND THREE TRUCKS
- 7011 **RENTAL EXPENSE** - RENTAL EXPENSES FOR MAN LIFT, BOOM TRUCK, AND OTHER MISC. EQUIPMENT FOR MAINTENANCE PURPOSES
- 7015 **FUEL EXPENSE** - FUEL FOR HARBOR BOATS, HARBOR TRUCKS, SAWS, 4 WHEELERS, OIL AND LUBE FOR PUMPS, AND OTHER MISC. EQUIPMENT THAT REQUIRES FUEL
- 7100 **UNIFORM, GEAR & CLOTHING ALLOWANCE** - HARBOR ATTIRE AS UNIFORM, WORK CLOTHING ALLOWANCE, AND MISC. PPE
- 7501 **UTILITIES** - WATER, SEWER, GARBAGE, AND ELECTRICAL
- 7505 **TRAVEL & TRAINING** - STAFF CPR TRAINING, TRAVEL TO HARBORMASTER CONFERENCE, FISH EXPO, AND SEATTLE BOAT SHOW
- 7519 **PROFESSIONAL SERVICES CONTRACTUAL** - COSTS FOR PRESSURE WASHING CONTINGENCY
- 7556 **HARBORS PROPERTY LEASE** - LEASE OF ANY PRIVATE PROPERTY FOR HARBOR OPERATIONAL USE
- 7515 **PERMITS, INSPECTIONS & COMPLIANCE** - COST OF PERMITS & INSPECTIONS TO KEEP FACILITY IN COMPLIANCE WITH HEALTH & SAFETY REGULATIONS
- 7601 **CHARGES FROM HARBOR ADMINISTRATION** - COST COVERS HARBOR'S PORTION OF OFFICE OPERATION EXPENSES
- 7622 **CHARGES FROM GARAGE** - STAFF LABOR COSTS FOR VEHICLE MAINTENANCE & REPAIRS
- 7629 **CHARGES FROM CAPITAL FACILITIES** - STAFF LABOR COSTS FOR CAPITAL FACILITIES
- 7860 **DERELICT VESSEL DISPOSAL** - COSTS ASSOCIATED WITH BREAKING DOWN AND DISPOSING OF DERELICT VESSELS
- 7861 **HARBOR HOIST EXPENDITURES** - COST FOR NEW HOIST OPERATING SYSTEM, ANNUAL SUPPORT FOR HOIST SYSTEM, RECERTIFICATION OF HOISTS, WIRE, HOSES, OIL, AND MISC. OTHER REPAIR SUPPLIES
- 7862 **MEYERS CHUCK EXPENDITURES** - MISC. REPAIR AND MAINTENANCE SUPPLIES FOR MEYERS CHUCK DOCK AND FACILITY
- 7900 **CAPITAL EXPENDITURES** - PURCHASE OF EQUIPMENT OR ASSETS OVER \$5000

**CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #74020**

**ENTERPRISE FUNDS
PORT FUND**

DETAIL OF REVENUES & EXPENDITURES

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
PORT FUND REVENUES							
74020 000 4101	PERS On-behalf Revenue	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -
74020 000 5110	Port Water Sales	\$ 5,533	\$ 9,532	\$ 7,791	\$ 10,616	\$ 7,000	\$ 7,000
74020 000 5224	Labor Charges	\$ 21,504	\$ 26,444	\$ 15,000	\$ 23,760	\$ 20,000	\$ 20,000
74020 000 5240	Storage	\$ 101,373	\$ 88,859	\$ 85,899	\$ 87,806	\$ 90,000	\$ 90,000
74020 000 5241	Wharfage	\$ 46,748	\$ 43,363	\$ 46,509	\$ 47,901	\$ 46,000	\$ 46,000
74020 000 5242	Dockage	\$ 100,086	\$ 124,803	\$ 92,281	\$ 119,319	\$ 115,000	\$ 115,000
74020 000 5243	Port Development Fees	\$ 82,667	\$ 91,100	\$ 65,000	\$ 91,327	\$ 88,000	\$ 88,000
74020 000 5244	Port Transient Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74020 000 5245	Cruise Garbage & Water Charges	\$ 10,159	\$ 14,897	\$ 10,620	\$ 13,162	\$ 10,500	\$ 10,500
74020 000 5246	Commercial Passenger Wharfage	\$ 102,133	\$ 219,424	\$ 200,000	\$ 250,000	\$ 375,000	\$ 375,000
74020 000 5550	Interest Revenue	\$ -	\$ 101	\$ 20,000	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 470,202	\$ 618,523	\$ 548,099	\$ 648,891	\$ 751,500	\$ 751,500

PORT FUND EXPENSES

74020 000 6001	Salaries & Wages	\$ 507	\$ 13,582	\$ 58,212	\$ 58,403	\$ 60,564	\$ 60,564
74020 000 6002	Temporary Wages	\$ 8,932	\$ 4,848	\$ 16,500	\$ 10,056	\$ 18,150	\$ 18,150
74020 000 6005	Overtime	\$ 1,310	\$ 2,205	\$ 1,673	\$ 6,054	\$ 1,740	\$ 1,740
74020 000 6100	Employer Costs	\$ 1,688	\$ 8,434	\$ 28,422	\$ 30,935	\$ 29,916	\$ 29,916
74020 000 7001	Materials & Supplies	\$ 3,636	\$ 4,676	\$ 5,000	\$ 3,648	\$ 6,500	\$ 6,500
74020 000 7002	Facility Repair & Maintenance	\$ 22,996	\$ 65,059	\$ 65,000	\$ 72,536	\$ 65,000	\$ 65,000
74020 000 7009	Equipment Repair & Maintenance	\$ 2,257	\$ 2,444	\$ 3,000	\$ 1,360	\$ 3,000	\$ 3,000
74020 000 7010	Vehicle Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74020 000 7015	Fuel - Automotive	\$ -	\$ -	\$ 1,000	\$ 30	\$ 1,000	\$ 1,000
74020 000 7100	Uniform/Clothing Allowance	\$ -	\$ 693	\$ 1,500	\$ 503	\$ 1,500	\$ 1,500
74020 000 7501	Utilities	\$ 2,597	\$ 3,709	\$ 3,386	\$ 3,836	\$ 3,000	\$ 3,000
74020 000 7505	Travel & Training	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
74020 000 7508	Insurance	\$ 8,883	\$ 7,812	\$ 8,594	\$ -	\$ 4,900	\$ 4,900
74020 000 7519	Professional Services Contractual	\$ -	\$ 9,945	\$ 50,000	\$ 48,977	\$ 60,000	\$ 60,000
74020 000 7601	Charges from Harbor Administration	\$ 84,947	\$ 132,237	\$ 104,461	\$ 110,735	\$ 120,336	\$ 120,336
74020 000 7802	LT Debt Principal Expense	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000
74020 000 7803	LT Debt Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ 217,067	\$ 217,067
74020 000 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
TOTAL EXPENSES		\$ 137,752	\$ 255,644	\$ 348,247	\$ 347,074	\$ 664,172	\$ 664,172

PORT FUND REVENUES \$ 470,202 \$ 618,523 \$ 548,099 \$ 648,891 \$ 751,500 \$ 751,500

PORT FUND EXPENSES \$ 137,752 \$ 255,644 \$ 348,247 \$ 347,074 \$ 664,172 \$ 664,172

REVENUES OVER (EXPENSES) \$ 332,450 \$ 362,879 \$ 199,852 \$ 301,816 \$ 87,328 \$ 87,328

JUSTIFICATION & EXPLANATION

PORT FUND

GL ACCT DESCRIPTION

- 4101 **PERS ON-BEHALF REVENUE** - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER
- 5224 **LABOR CHARGES** - REVENUE FROM BARGE LANDINGS, AFTER HOURS CALL OUTS AND OTHER MISC. LABOR SERVICES
- 5240 **STORAGE** - REVENUE FROM STORAGE IN PORT AREAS
- 5241 **WHARFAGE** - REVENUE FROM WHARFAGE/USE OF BARGE RAMP
- 5242 **DOCKAGE** - REVENUE FROM DOCKAGE/USE OF CRUISE SHIP DOCK
- 5243 **PORT DEVELOPMENT FEES** - CRUISE FEES - IN ADDITION TO DOCKAGE - FOR USE OF FACILITIES
- 5244 **PORT TRANSIENT FEES** - CRUISE FEES FOR USE OF SUMMER FLOAT OR OTHER TRANSIENT FLOATS

5245 **CRUISE GARBAGE & WATER CHARGES** - REVENUE FROM WATER HOOKUP FEES, WATER PURCHASE, AND GARBAGE PICKUP FROM CRUISE SHIPS

JUSTIFICATION & EXPLANATION
PORT FUND CONTINUED

GL ACCT DESCRIPTION

5246	COMMERCIAL PASSENGER WHARFAGE - REVENUE GENERATED FROM PASSENGER WHARFAGE FEES CHARGED TO CRUISELINES FOR PASSENGERS STEPPING OFF THE SHIP OR LIGHTERING (\$5 FOR TIE-UP/\$3 FOR LIGHTERING)		
5550	INTEREST INCOME - INTEREST INCOME ALLOCATION FROM THE CENTRAL TREASURY ON A PRORATED BASIS (AVERAGE		
6001	SALARIES & WAGES		
	Port Security Specialist Salary		\$ 60,564
		TOTAL	\$ 60,564
6002	ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP		\$ 43,710
6005	OVERTIME		
	Port Security Specialist OT		\$ 1,740
		TOTAL	\$ 1,740
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)		\$ 4,723
	STATE OF ALASKA PERS (22%)		\$ 13,707
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 11,486
		TOTAL	\$ 29,916
7001	MATERIALS & SUPPLIES - LUMBER AND VARIOUS REPAIR MATERIALS SUCH AS FASTENERS, HARDWARE, SIGNS, ETC.		
7002	FACILITY REPAIR & MAINTENANCE - LABOR & MATERIALS TO MAINTAIN SUMMER FLOATS AND BARGE RAMP FACILITY,		
7009	EQUIPMENT REPAIR & MAINTENANCE - FOR HANDTOOL REPAIR & MAINTENANCE, AND SAW COMPRESSOR MAINTENANCE		
7010	VEHICLE MAINTENANCE - TO REPAIR & MAINTAIN VEHICLES USED WITHIN THE PORT FACILITY		
7015	FUEL EXPENSE - FUEL FOR HARBOR BOATS, PORT & HARBOR TRUCKS, SAWS, 4 WHEELERS, OIL AND LUBE FOR PUMPS, AND OTHER MISC. EQUIPMENT THAT REQUIRES FUEL		
7100	UNIFORM, GEAR & CLOTHING ALLOWANCE - HARBOR ATTIRE AS UNIFORM, WORK CLOTHING ALLOWANCE, AND MISC. PPE		
7501	UTILITIES - WATER, GARBAGE, AND ELECTRICAL		
7505	TRAVEL & TRAINING - STAFF CPR TRAINING		
7508	INSURANCE - COST OF INSURANCE FOR PORT FACILITIES		
7519	PROFESSIONAL SERVICES CONTRACTUAL - COST OF CONTRACTOR SERVICES FOR EVALUATING PORT FACILITY ADJACENT TO THE MARINE SERVICE CENTER		
7601	CHARGES FROM HARBOR ADMINISTRATION - COST COVERS HARBOR'S PORTION OF OFFICE OPERATION EXPENSES		
7900	CAPITAL EXPENDITURES - PURCHASE OF EQUIPMENT OR ASSETS OVER \$5000		

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #74030

ENTERPRISE FUNDS
MARINE SERVICE CENTER FUND
DETAIL OF REVENUES & EXPENDITURES

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
MARINE SERVICE CENTER REVENUES		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
74030 000 4101	PERS On-behalf Revenue	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
74030 000 4974	Transfer from Port & Harbors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74030 000 5224	Labor Charges	\$ 239	\$ 1,062	\$ -	\$ -	\$ -	\$ -
74030 000 5234	Surplus & Material Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74030 000 5240	Yard Storage	\$ 43,434	\$ 11,245	\$ 52,417	\$ 34,192	\$ 22,000	\$ 22,000
74030 000 5250	Travel Lift Fees	\$ 233,341	\$ 261,640	\$ 216,300	\$ 223,904	\$ 215,000	\$ 215,000
74030 000 5251	Environmental Fees	\$ 14,452	\$ 17,479	\$ 9,444	\$ 13,478	\$ 11,000	\$ 11,000
74030 000 5253	Long-term Storage	\$ 97,556	\$ 171,624	\$ 145,382	\$ 213,952	\$ 200,000	\$ 200,000
74030 000 5254	Work-area Storage	\$ 180,836	\$ 200,721	\$ 165,678	\$ 225,770	\$ 210,000	\$ 210,000
74030 000 5255	Electric Revenue	\$ 21,859	\$ 22,684	\$ 21,000	\$ 18,161	\$ 15,000	\$ 15,000
74030 000 5256	Yard Leases	\$ 74,102	\$ 74,629	\$ 76,069	\$ 79,748	\$ 75,000	\$ 75,000
74030 000 5258	Travel Lift Inspection	\$ 6,939	\$ 15,426	\$ 3,265	\$ 5,083	\$ 5,000	\$ 5,000
74030 000 5550	Interest Revenue	\$ -	\$ 1,113	\$ 29,784	\$ -	\$ -	\$ -
TOTAL MSC REVENUES		\$ 672,756	\$ 777,624	\$ 726,339	\$ 821,288	\$ 760,000	\$ 760,000
MARINE SERVICE CENTER EXPENSES							
74030 000 6001	Salaries & Wages	\$ 128,079	\$ 117,463	\$ 124,424	\$ 124,762	\$ 128,260	\$ 128,260
74030 000 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74030 000 6005	Overtime	\$ 5,956	\$ 5,916	\$ 8,505	\$ 7,281	\$ 12,287	\$ 12,287
74030 000 6100	Employer Costs	\$ 52,080	\$ 83,738	\$ 111,709	\$ 47,639	\$ 55,515	\$ 55,515
74030 000 7001	Materials & Supplies	\$ 1,738	\$ 3,263	\$ 7,000	\$ 2,967	\$ 7,000	\$ 7,000
74030 000 7002	Facility Repair & Maintenance	\$ 11,786	\$ 19,451	\$ 25,000	\$ 12,545	\$ 25,000	\$ 25,000
74030 000 7004	Postage & Shipping	\$ -	\$ (1,217)	\$ 250	\$ -	\$ 250	\$ 250
74030 000 7008	Non-Capital Equipment*	\$ 3,139	\$ 565	\$ 8,000	\$ 9,830	\$ 8,000	\$ 8,000
74030 000 7009	Equipment Repair & Maint.	\$ 1,237	\$ 33,266	\$ 40,000	\$ 24,164	\$ 40,000	\$ 40,000
74030 000 7010	Vehicle Maintenance	\$ 7,616	\$ 322	\$ 5,000	\$ 2,478	\$ 5,000	\$ 5,000
74030 000 7015	Fuel - Automotive	\$ 8,419	\$ 7,671	\$ 8,500	\$ 8,161	\$ 8,500	\$ 8,500
74030 000 7100	Uniform, Gear, Clothing	\$ -	\$ 693	\$ 1,600	\$ -	\$ 1,600	\$ 1,600
74030 000 7501	Utilities	\$ 18,091	\$ 21,900	\$ 17,182	\$ 23,267	\$ 18,000	\$ 18,000
74030 000 7505	Travel & Training	\$ -	\$ -	\$ 400	\$ 163	\$ 600	\$ 600
74030 000 7507	Memberships & Dues	\$ 735	\$ -	\$ 750	\$ 796	\$ 750	\$ 750
74030 000 7508	Insurance	\$ 34,733	\$ 28,539	\$ 25,494	\$ 25,494	\$ 32,869	\$ 32,869
74030 000 7519	Professional/Contractual Services	\$ -	\$ 17,170	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
74030 000 7601	Charges from Harbor Administration	\$ 127,420	\$ 198,355	\$ 156,691	\$ 166,102	\$ 180,504	\$ 180,504
74030 000 7860	Derelict Vessel Disposal	\$ 10,825	\$ 25,388	\$ 25,000	\$ 12,139	\$ 25,000	\$ 25,000
74030 000 7900	Capital Equipment	\$ -	\$ -	\$ 30,000	\$ -	\$ 25,000	\$ 25,000
TOTAL MSC EXPENSES		\$ 411,855	\$ 562,483	\$ 615,505	\$ 467,789	\$ 594,135	\$ 594,135
MSC REVENUES		\$ 672,756	\$ 777,624	\$ 726,339	\$ 821,288	\$ 760,000	\$ 760,000
MSC EXPENSES		\$ 411,855	\$ 562,483	\$ 615,505	\$ 467,789	\$ 594,135	\$ 594,135
REVENUES OVER (EXPENSES)		\$ 260,901	\$ 215,141	\$ 110,834	\$ 353,499	\$ 165,865	\$ 165,865

JUSTIFICATION & EXPLANATION
MARINE SERVICE CENTER

GL ACCT DESCRIPTION

4101	PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER			
4974	TRANSFER FROM PORT & HARBORS - ALLOTMENT FOR MSC FROM PORT & HARBORS FUND			
5224	LABOR CHARGES - REVENUE FROM TRAVEL LIFT CALL OUTS AND PUMP OUTS OF DERELICT VESSELS IN MSC, AND OTHER MISC. SERVICES THAT REQUIRE LABOR			
5234	SURPLUS & MATERIALS SALES - REVENUE FROM PUBLIC SURPLUS AND SALE OF MISC. OLD/EXTRA MATERIALS			
5240	YARD STORAGE - REVENUE FROM STORAGE OF EQUIPMENT, TRAILERS, MATERIALS, ETC. BY MSC USERS & VENDORS WHILE WORKING ON VESSELS			
5250	TRAVEL LIFT FEES - REVENUE FROM ROUND TRIPS (BOAT HAUL OUT & LAUNCH) BY TRAVEL LIFT IN MSC			
5251	ENVIRONMENTAL FEES - \$1/FOOT ENVIRONMENTAL FEE PER VESSEL LIFT			
5253	LONG-TERM STORAGE - DAILY SPACE RENT OF VESSELS PLACED IN LONG-TERM STORAGE			
5254	WORK-AREA STORAGE - DAILY SPACE RENT OF VESSELS PLACED IN WORK-AREA/MSC YARD			
5255	ELECTRIC REVENUE - DAILY ELECTRIC FEES CHARGED TO VESSEL OWNERS USING ELECTRICITY IN THE WORK-AREA/MSC YARD			
5256	YARD LEASES - MONTHLY RENT OF MSC YARD SPACES LEASED BY VENDORS			
5258	TRAVEL LIFT INSPECTION - REVENUE FROM 2 HOUR INSPECTION HAUL OUTS			
5259	MOBILE BOAT LIFT DEPOSIT - DEPOSIT FOR SCHEDULED HAUL-OUT DATE			
5550	INTEREST INCOME - INTEREST INCOME ALLOCATION FROM THE CENTRAL TREASURY ON A PRORATED BASIS (AVERAGE PERCENTAGE OF CASH HELD WITH THE TREASURY)			
6001	SALARIES & WAGES			
	Marine Service Center Lead Salary		\$	71,463
	Marine Service Center Relief Operator Salary		\$	56,796
	TOTAL		\$	128,260
6002	ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP			
6005	OVERTIME			
	Marine Service Center Lead Salary OT (80hrs) / Acting (100hrs)	OT		ACTING
	Marine Service Center Maintenance Salary OT (40hrs)		4,107	4,100
			4,080	
	TOTAL	\$	8,187	\$ 4,100
6100	EMPLOYER COSTS			
	FICA, SBS AND MEDICARE (7.58%)		\$	10,653
	STATE OF ALASKA PERS (22%)		\$	30,920
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$	13,941
	TOTAL		\$	55,515
7001	MATERIALS & SUPPLIES - CLEANING SUPPLIES FOR RESTROOM FACILITIES, BLOCKING EQUIPMENT, AND OTHER MISC. MSC SUPPLIES			
7002	FACILITY REPAIR & MAINTENANCE - LABOR & MATERIALS TO MAINTAIN MSC, INCLUDING ROCK, CONCRETE REPAIR, UTILITY REPAIRS, RESTROOM FACILITY UPKEEP, AND FILTRATION SYSTEM & BUILDING MAINTENANCE			
7008	NON-CAPITAL EQUIPMENT - COST OF NEW BOAT STANDS			
7010	EQUIPMENT REPAIR & MAINTENANCE - LABOR & MATERIALS TO MAINTAIN MSC EQUIPMENT INCLUDING LIFT STRAPS, LIFT INSPECTIONS, AND MISC REPAIRS/HYDRAULIC RAM REPAIRS			
7009	VEHICLE MAINTENANCE - COST OF MSC VEHICLE CLEANING & MAINTENANCE			
7015	FUEL - AUTOMOTIVE - COSTS OF FUEL FOR VEHICLES USED IN THE MSC			
7100	UNIFORM, GEAR, CLOTHING - COSTS OF CLOTHING ALLOWANCE, PERSONAL PROTECTIVE EQUIPMENT, AND MSC YARD ATTIRE			
7501	UTILITIES - WATER, SEWER, GARBAGE, AND ELECTRIC FOR MSC FACILITIES			
7505	TRAVEL & TRAINING - COSTS FOR CPR TRAINING & FORKLIFT TRAINING			
7507	MEMBERSHIPS & DUES - COSTS FOR UFA MEMBERSHIP			
7508	INSURANCE - TRAVEL LIFT INSURANCE			
7519	PROFESSIONAL/CONTRACTUAL SERVICES - COSTS FOR LEGAL SERVICES			
7601	CHARGES FROM ADMINISTRATION - ACCOUNTS FOR 30% OF ALLOCATED HARBOR ADMINISTRATIVE EXPENSES, SEE ADMIN BUDGET FOR BREAKDOWN			
7860	DERELICT VESSEL DISPOSAL - COSTS TO PROPERLY DISPOSE OF DERELICT VESSELS FROM MSC			

CITY AND BOROUGH OF WRANGELL
 2027 ANNUAL BUDGET
 Fund 76000

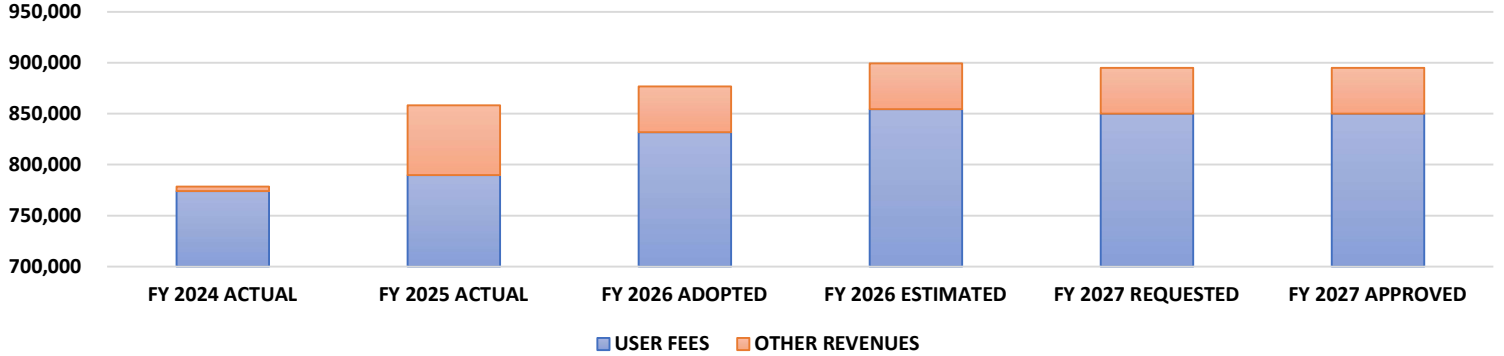
ENTERPRISE FUND TYPE
 SEWER FUND

SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
USER FEES	774,044	789,723	831,923	854,578	850,000	850,000
OTHER REVENUES	4,563	68,575	45,000	45,000	45,000	45,000
TOTAL REVENUE & TRANSFERS-IN	\$ 778,607	\$ 858,299	\$ 876,923	\$ 899,578	\$ 895,000	\$ 895,000

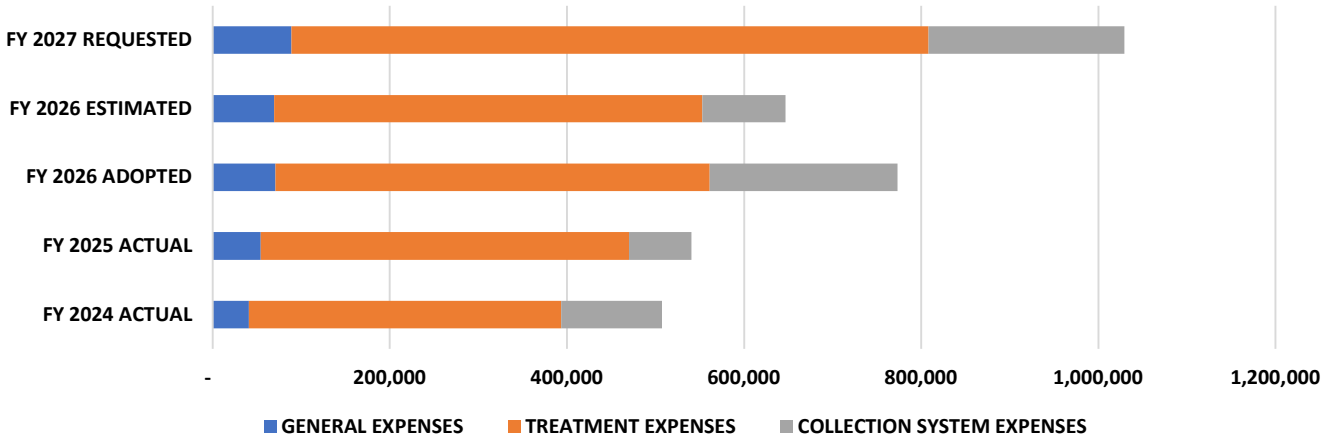
SEWER REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
GENERAL EXPENSES	40,898	54,267	70,678	69,190	88,767	88,767
TREATMENT EXPENSES	352,632	415,818	490,519	483,880	719,453	659,453
COLLECTION SYSTEM EXPENSES	114,018	70,505	212,047	93,723	221,143	136,143
TRANSFER OUT	-	45,131	-	-	-	-
TOTAL EXPENDITURES	507,549	585,722	773,244	646,793	1,029,362	884,362

SEWER EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
 2027 ANNUAL BUDGET
 Fund #76000

ENTERPRISE FUNDS
 SEWER FUND
 DETAIL OF REVENUES & EXPENDITURES

SEWER FUND REVENUES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
76000 000 4101	PERS On-behalf Revenue	\$ 4,563	\$ 14,603	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
76000 500 5301	User Fees	\$ 774,044	\$ 789,723	\$ 831,923	\$ 854,578	\$ 850,000	\$ 850,000
76000 500 4600	Miscellaneous Revenues	\$ -	\$ 50,638	\$ -	\$ -	\$ -	\$ -
76000 500 5550	Interest Revenue	\$ -	\$ 3,335	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
TOTAL SEWER REVENUES		\$ 778,607	\$ 858,299	\$ 876,923	\$ 899,578	\$ 895,000	\$ 895,000
SEWER FUND ADMINISTRATIVE EXPENSES							
76000 501 7508	Insurance	\$ 10,831	\$ 15,564	\$ 9,655	\$ 9,655	\$ 11,363	\$ 11,363
76000 501 7603	Charges from Finance	\$ 28,598	\$ 37,210	\$ 57,777	\$ 57,777	\$ 65,408	\$ 65,408
76000 501 7802	Revenue Bond Principal	\$ -	\$ -	\$ 1,814	\$ 957	\$ 1,848	\$ 1,848
76000 501 7803	Revenue Bond Interest	\$ 1,469	\$ 1,493	\$ 1,432	\$ 801	\$ 10,148	\$ 10,148
TOTAL ADMINISTRATIVE EXPENSES		\$ 40,898	\$ 54,267	\$ 70,678	\$ 69,190	\$ 88,767	\$ 88,767
TREATMENT PLANT EXPENSES							
76000 502 6001	Salaries & Wages	\$ 134,432	\$ 138,783	\$ 149,025	\$ 155,282	\$ 194,571	\$ 194,571
76000 502 6005	Overtime	\$ 8,170	\$ 11,644	\$ 13,181	\$ 8,464	\$ 19,752	\$ 19,752
76000 502 6100	Employer Costs	\$ 54,729	\$ 117,773	\$ 89,319	\$ 78,631	\$ 138,841	\$ 138,841
76000 502 7001	Materials & Supplies	\$ 18,922	\$ 29,023	\$ 20,000	\$ 10,184	\$ 20,000	\$ 15,000
76000 502 7002	Facility Repair & Maintenance	\$ 599	\$ 9,391	\$ 12,500	\$ 7,091	\$ 15,000	\$ 15,000
76000 502 7004	Postage and Shipping	\$ 472	\$ -	\$ -	\$ -	\$ -	\$ -
76000 502 7010	Vehicle Maintenance	\$ 2,771	\$ 5,309	\$ 5,000	\$ 855	\$ 4,000	\$ 4,000
76000 502 7015	Fuel & Oil - Automotive	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,900	\$ 2,900
76000 502 7025	WTP System Equipment & Maintenance	\$ 4,305	\$ 951	\$ 7,500	\$ 965	\$ 7,500	\$ 7,500
76000 502 7100	Uniform, Gear & Clothing Allowance	\$ 1,521	\$ 1,214	\$ 2,000	\$ 673	\$ 2,250	\$ 2,250
76000 502 7501	Utilities	\$ 70,118	\$ 75,917	\$ 67,437	\$ 76,746	\$ 74,110	\$ 74,110
76000 502 7502	Phone/Internet	\$ 4,193	\$ 4,760	\$ 5,000	\$ 4,247	\$ 4,393	\$ 4,393
76000 502 7505	Travel & Training	\$ 7,006	\$ 2,117	\$ -	\$ 4,091	\$ 10,000	\$ 10,000
76000 502 7515	Permits, Inspections & Compliance	\$ 20,583	\$ 19,833	\$ 30,000	\$ 54,484	\$ 40,000	\$ 40,000
76000 502 7517	Freight & Shipping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76000 502 7519	Professional/Contractual Services	\$ 16,595	\$ 5,347	\$ 30,000	\$ 19,305	\$ 85,000	\$ 30,000
76000 502 7621	Public Works Labor Charges	\$ -	\$ -	\$ 45,041	\$ 45,041	\$ 86,143	\$ 86,143
76000 502 7622	Charges from Garage	\$ 6,655	\$ 14,023	\$ 11,004	\$ 5,411	\$ 12,763	\$ 12,763
76000 502 7629	Charges from Capital Facilities	\$ 1,563	\$ 505	\$ 1,511	\$ 1,511	\$ 2,229	\$ 2,229
76000 502 7900	Capital Expenses	\$ -	\$ (20,772)	\$ -	\$ 10,898	\$ -	\$ -
TREATMENT PLANT EXPENSES		\$ 352,632	\$ 415,818	\$ 490,519	\$ 483,880	\$ 719,453	\$ 659,453
COLLECTION SYSTEM EXPENSES							
76000 503 6001	Salaries & Wages	\$ 18,049	\$ 3,838	\$ -	\$ 6,266	\$ -	\$ -
76000 503 6005	Overtime	\$ 5,487	\$ 4,385	\$ -	\$ 734	\$ -	\$ -
76000 503 6100	Employer Costs	\$ 13,726	\$ 6,114	\$ -	\$ -	\$ -	\$ -
76000 503 7025	Collection System Maintenance	\$ 64,564	\$ 44,606	\$ 100,000	\$ 82,221	\$ 100,000	\$ 50,000
76000 503 7621	Public Works Labor Charges	\$ 12,191	\$ 11,562	\$ 77,047	\$ 4,503	\$ 86,143	\$ 86,143
76000 503 7900	Capital Expenses	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -
76000 503 8900	Transfer to Residential Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76000 503 8990	Transfer to Sewer CIP Fund	\$ -	\$ 45,131	\$ -	\$ -	\$ -	\$ -
COLLECTION SYSTEM EXPENSES		\$ 114,018	\$ 115,637	\$ 212,047	\$ 93,723	\$ 221,143	\$ 136,143
TOTAL REVENUES		\$ 778,607	\$ 858,299	\$ 876,923	\$ 899,578	\$ 895,000	\$ 895,000
TOTAL EXPENSES		\$ (507,549)	\$ (585,722)	\$ (773,244)	\$ (646,793)	\$ (1,029,362)	\$ (884,362)
TOTAL CHANGE IN NET POSITION		\$ 271,058	\$ 272,577	\$ 103,679	\$ 252,785	\$ (134,362)	\$ 10,638

Project Description	GL Account	Account Description	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 APPROVED
PROJECT: 76002 NODE 8 PUMP STATION REHABILITATION	76300 000 4976 00 76002	Transfers from Sewer Operating Fund	\$ -	\$ -	\$ -	\$ -
	76300 503 9999 00 76002	Node 8 Sewer Pump Station Rehabilitation	\$ -	\$ -	\$ -	\$ -
	Resources available over resources used		\$ -	\$ -	\$ -	\$ -
PROJECT: 76003 SEWER SYSTEM CAPACITY ANALYSIS	76300 000 4976 00 76003	Transfers from Sewer Operating Fund	\$ 5,740	\$ -	\$ -	\$ -
	76300 503 9999 00 76003	Sewer System Capacity Analysis	\$ 5,740	\$ -	\$ -	\$ -
	Resources available over resources used		\$ -	\$ -	\$ -	\$ -
PROJECT: 76006 WMC LIFT STATION PROJECT	76300 000 4999 11 76006	DCCED Hospital Grant Revenue	\$ -	\$ -	\$ -	\$ -
	76300 503 9999 11 76006	DCCED Hospital Grant Expenditures (WMC	\$ -	\$ -	\$ -	\$ -
	Resources available over resources used		\$ -	\$ -	\$ -	\$ -
PROJECT: 76007 WWTP DISINFECTION PROJECT	76300 000 4976 00 76007	Transfer from Sewer Operating Fund	\$ 1,861	\$ -	\$ -	\$ -
	76300 503 9999 00 76007	WWTP Disinfection Capital Project	\$ 1,861	\$ -	\$ -	\$ -
	Resources available over resources used		\$ -	\$ -	\$ -	\$ -
PROJECT: 76008 SEWER OUTFALL REPAIR PROJECT	76300 000 4976 00 76008	Transfer from Sewer Operating Fund	\$ 37,530	\$ -	\$ -	\$ -
	76300 000 9999 00 76008	Sewer Outfall Repair Project	\$ 37,530	\$ -	\$ -	\$ -
	Resources available over resources used		\$ -	\$ -	\$ -	\$ -
PROJECT: 76008 SEWER OUTFALL REPAIR PROJECT	76300 000 4976 00 76009	Transfer from Sewer Operating Fund	\$ -	\$ -	\$ -	\$ -
	76300 000 4999 XX 76008	WWTP Effluent Disinfection Analysis	\$ -	\$ -	\$ -	\$ 175,000
	76300 000 9999 XX 76008	WWTP Effluent Disinfection Analysis	\$ -	\$ -	\$ -	\$ 175,000
	Resources available over resources used		\$ -	\$ -	\$ -	\$ -
BEGINNING RESERVE BALANCE (7/1/20XX)			\$ 1,161,649	\$ 1,302,917	\$ 1,302,917	\$ 1,555,702
CHANGE IN NET POSITION			\$ 141,268	\$ 103,679	\$ 252,785	\$ 10,638
ENDING RESERVE BALANCE (6/30/20XX)			\$ 1,302,917	\$ 1,406,596	\$ 1,555,702	\$ 1,566,340

JUSTIFICATION & EXPLANATION
SEWER FUND

GL ACCT DESCRIPTION

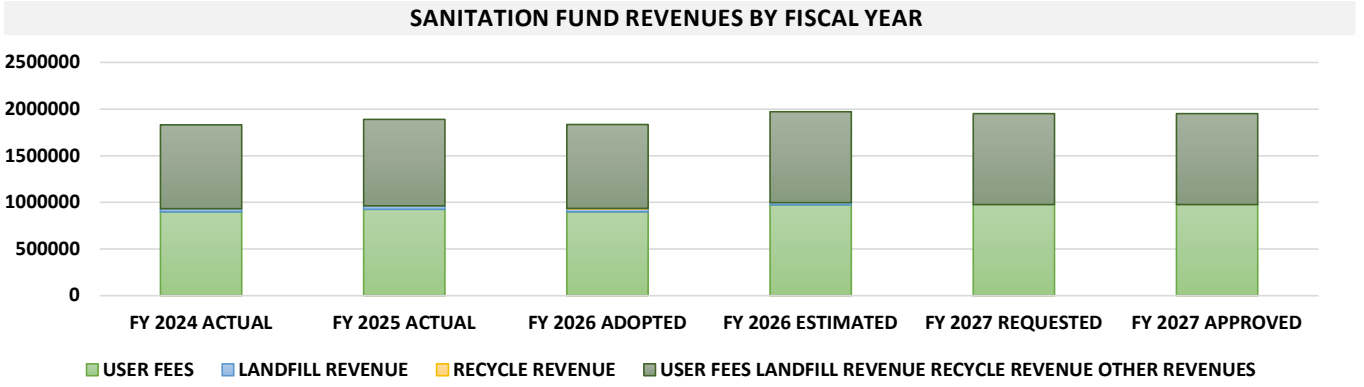
4101 PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
5301 USER FEES - ANNUAL REVENUE FROM USER FEES		
4600 MISCELLANEOUS REVENUES - ALL OTHER REVENUES OUTSIDE OF PERS, USER FEES AND INVESTMENT INCOME. THIS WILL INCLUDE		
5550 INTEREST INCOME - THE ALLOCATION OF INVESTMENT INCOME FROM THE BARNES TOTEM TRUST AND THE PORTION OF SEWER FUND		
7508 INSURANCE - VEHICLE AND BUILDING INSURANCE		
7509 BANK & CREDIT CARD FEES - BANK FEES FOR USING CREDIT CARDS		
7603 CHARGES FROM FINANCE - TOTAL ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, BILLING MATERIALS, AUDITING SERVICES AND CREDIT CARD FEES		
7802 REVENUE BOND PRINCIPAL - PRINCIPAL PAYMENTS ON 2017 USDA SEWER REVENUE BOND		
7803 REVENUE BOND INTEREST - INTEREST PAYMENTS ON 2017 USDA SEWER REVENUE BOND		
6001 SALARIES & WAGES		
Wastewater Leadman Salary		\$ 77,085
Wastewater Operator Salary		\$ 57,989
Wastewater Operator Apprentice Salary		\$ 59,497
	TOTAL	\$ 194,571
6005 OVERTIME		
Wastewater Leadman OT		\$ 9,968
Wastewater Operator OT		\$ 2,091
Wastewater Operator Apprentice Salary		\$ 7,694
	TOTAL	\$ 19,752
6100 EMPLOYER COSTS		
FICA, SBS AND MEDICARE (7.58%)		\$ 16,246
STATE OF ALASKA PERS (22%)		\$ 47,151
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 75,445
	TOTAL	\$ 138,841
7001 MATERIALS & SUPPLIES - OFFICE SUPPLIES SUCH AS PRINTER PAPER & PRINTER INK, CLEANING SUPPLIES, LABORATORY SUPPLIES, SMALL TOOLS & PARTS, AND FUEL FOR MAINTENANCE SUPPLIES SUCH AS PRESSURE WASHERS & WEED EATERS		
7002 FACILITY REPAIR & MAINTENANCE - COST OF MATERIALS & SUPPLIES TO MAINTAIN WWT BUILDING, LAGOONS, AND MECHANICAL EQUIPMENT		
7010 VEHICLE MAINTENANCE - COST OF MATERIALS & REPAIRS TO ALL SEWER FACILITY VEHICLES & THEIR EQUIPMENT		
7015 FUEL & OIL - AUTOMOTIVE - COST OF VEHICLE FUEL AND FUEL FOR TWO STANDBY GENERATORS		
502 7025 WTP SYSTEM EQUIPMENT & MAINTENANCE - COST OF DEWATER BAGS AND MATERIALS FOR THE WATER TREATMENT PLANT		

- 503 7025 **COLLECTION SYSTEM MAINTENANCE** - COST OF MATERIALS TO REPAIR & MAINTAIN THE SEWER COLLECTION SYSTEM, SPARE PARTS AND ADDITIONAL INVENTORY
- 7100 **UNIFORM, GEAR & CLOTHING ALLOWANCE** - PPE SUCH AS EAR PROTECTION, FACE SHIELDS, SAFETY GLASSES, HIGH VISIBILITY RAIN GEAR, AND CLOTHING ALLOWANCE FOR UNIFORM
- 7501 **UTILITIES** - WATER, SEWER, GARBAGE, AND ELECTRIC FOR THE TREATMENT PLANT AND PUMP STATIONS
- 7502 **PHONE/INTERNET** - ANNUAL ALLOTMENT FOR PHONE LANDLINE AND INTERNET SERVICE
- 7505 **TRAVEL & TRAINING** - COST OF ONLINE CEU TRAINING & INDIVIDUAL STAFF TRAININGS
- 7515 **PERMITS, INSPECTIONS, & COMPLIANCE** - COST FOR QUARTERLY COMPLIANCE TESTING & SUPPLIES, AS WELL AS DEC ANNUAL FEE FOR DOMESTIC WATER SYSTEMS
- 7517 **FREIGHT & SHIPPING** - MISC. FREIGHT & SHIPPING COSTS
- 7519 **PROFESSIONAL SERVICES CONTRACTUAL** - ENGINEERING FOR LIFT STATION UPGRADES
- 7621 **PUBLIC WORKS LABOR CHARGES** - COSTS INCURRED BY THE SEWER DEPARTMENT FOR PUBLIC WORKS LABOR
- 7622 **CHARGES FROM GARAGE** - COSTS INCURRED BY THE SEWER DEPARTMENT FOR GARAGE LABOR
- 7629 **CHARGES FROM CAPITAL FACILITIES** - STAFF LABOR COSTS FOR CAPITAL FACILITIES
- 7900 **CAPITAL EXPENDITURES** - SCREEN PUMP BASKET

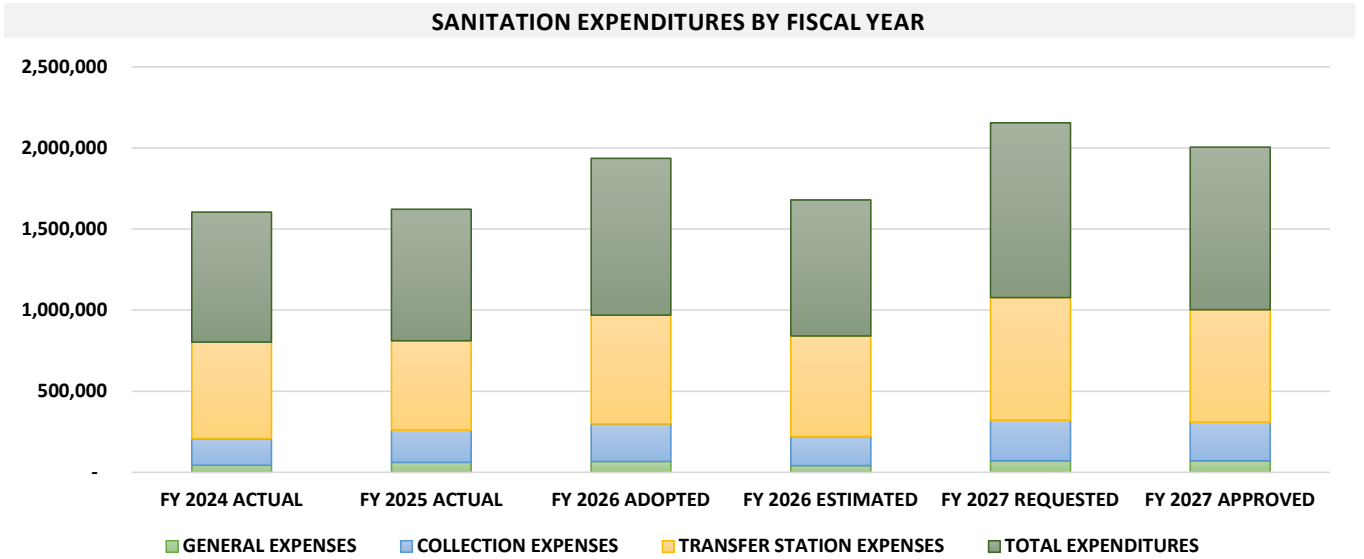
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 78000

ENTERPRISE FUND TYPE
SANITATION FUND
 SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE						
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
USER FEES	899,234	925,805	897,964	972,851	975,000	975,000
LANDFILL REVENUE	34,376	38,113	35,000	24,985	20,000	20,000
RECYCLE REVENUE	-	-	2,500	-	2,500	2,500
OTHER REVENUES	4,736	18,032	46,000	46,000	46,000	46,000
TOTAL REVENUE & TRANSFERS-IN	\$ 938,346	\$ 981,950	\$ 981,464	\$ 1,043,836	\$ 1,043,500	\$ 1,043,500



SUMMARY OF EXPENDITURES BY TYPE						
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
GENERAL EXPENSES	42,802	60,915	67,400	41,843	70,218	70,218
COLLECTION EXPENSES	163,497	198,722	230,356	179,747	250,261	240,261
TRANSFER STATION EXPENSES	596,322	551,254	670,064	618,286	756,528	691,528
TOTAL EXPENDITURES	802,621	810,892	967,820	839,876	1,077,007	1,002,007



**CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #78000**

**ENTERPRISE FUNDS
SANITATION FUND
DETAIL OF REVENUES & EXPENDITURES**

		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
SANITATION FUND REVENUES							
78000 000 4101	PERS On-behalf Revenue	\$ 4,736	\$ 17,320	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
78000 600 5401	User Fees	\$ 899,234	\$ 925,805	\$ 897,964	\$ 972,851	\$ 975,000	\$ 975,000
78000 600 5410	Landfill Revenue	\$ 34,376	\$ 38,113	\$ 35,000	\$ 24,985	\$ 20,000	\$ 20,000
78000 600 5415	Recycle Revenue	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 2,500
78000 600 5550	Interest Revenue	\$ -	\$ 712	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
78000 600 4999	DCRA-LGLR Grant Revenue (Garbage)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SANITATION REVENUES		\$ 938,346	\$ 981,950	\$ 981,464	\$ 1,043,836	\$ 1,043,500	\$ 1,043,500

SANITATION FUND AMINISTRATIVE EXPENSES

78000 601 7505	Travel & Training	\$ -	\$ 8,784	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
78000 601 7508	Insurance	\$ 14,204	\$ 14,921	\$ 13,651	\$ 13,651	\$ 13,000	\$ 13,000
78000 601 7603	Charges from Finance	\$ 28,598	\$ 37,210	\$ 48,749	\$ 28,192	\$ 52,219	\$ 52,219
TOTAL ADMINISTRATIVE EXPENSES		\$ 42,802	\$ 60,915	\$ 67,400	\$ 41,843	\$ 70,218	\$ 70,218

SANITATION FUND COLLECTION EXPENSES

78000 602 6001	Salaries & Wages	\$ 69,557	\$ 60,982	\$ 62,278	\$ 65,895	\$ 64,794	\$ 64,794
78000 602 6005	Overtime	\$ 1,539	\$ 2,196	\$ 3,579	\$ 2,058	\$ 3,724	\$ 3,724
78000 602 6100	Employer Costs	\$ 50,573	\$ 98,722	\$ 38,090	\$ 39,291	\$ 40,292	\$ 40,292
78000 602 7001	Materials & Supplies	\$ 319	\$ -	\$ 500	\$ 2,273	\$ 4,000	\$ 4,000
78000 602 7004	Postage	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -
78000 602 7010	Vehicle Maintenance	\$ 21,715	\$ 21,006	\$ 30,000	\$ 5,627	\$ 40,000	\$ 30,000
78000 602 7015	Fuel & Oil - Automotive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78000 602 7100	Uniform, Gear & Clothing Allowance	\$ 871	\$ 1,336	\$ 1,500	\$ 1,768	\$ 2,250	\$ 2,250
78000 602 7621	Public Works Labor Charges	\$ -	\$ -	\$ 21,573	\$ -	\$ 34,457	\$ 34,457
78000 602 7622	Charges from Garage	\$ 15,101	\$ 7,815	\$ 62,836	\$ 62,836	\$ 60,745	\$ 60,745
78000 602 7844	Dumpsters	\$ 3,771	\$ 6,664	\$ 10,000	\$ -	\$ -	\$ -
TOTAL COLLECTION EXPENSES		\$ 163,497	\$ 198,722	\$ 230,356	\$ 179,747	\$ 250,261	\$ 240,261

SANITATION FUND SOLID WASTE TRANSFER STATION EXPENSES

78000 603 6001	Salaries & Wages	\$ 104,285	\$ 127,541	\$ 118,636	\$ 133,237	\$ 126,522	\$ 126,522
78000 603 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78000 603 6005	Overtime	\$ 6,220	\$ 7,438	\$ 6,818	\$ 6,171	\$ 7,271	\$ 7,271
78000 603 6100	Employer Costs	\$ 64,435	\$ 90,273	\$ 71,010	\$ 77,579	\$ 76,294	\$ 76,294
78000 603 7001	Materials & Supplies	\$ 4,898	\$ 9,195	\$ 4,000	\$ 4,057	\$ 4,000	\$ 4,000
78000 603 7002	Facility Repair & Maintenance	\$ 6,802	\$ 8,170	\$ 10,000	\$ 4,985	\$ 20,000	\$ 20,000
78000 603 7004	Postage and Shipping	\$ 1,886	\$ -	\$ -	\$ -	\$ -	\$ -
78000 603 7008	Non-capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78000 603 7010	Vehicle Maintenance	\$ 13,759	\$ 7,831	\$ 15,000	\$ 9,518	\$ 25,000	\$ 15,000
78000 603 7011	Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78000 603 7018	Miscellaneous Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78000 603 7501	Utilities	\$ 4,196	\$ 4,340	\$ 5,153	\$ 5,996	\$ 5,372	\$ 5,372
78000 603 7502	Phone/Internet	\$ 1,488	\$ 2,158	\$ 3,723	\$ 4,032	\$ 3,599	\$ 3,599
78000 603 7515	Permits, Inspections & Compliance	\$ 2,858	\$ 3,637	\$ 3,000	\$ 232	\$ 3,000	\$ 3,000
78000 603 7519	Professional Services Contractual	\$ 24,341	\$ 3,717	\$ 10,000	\$ 2,123	\$ 10,000	\$ 10,000
78000 603 7621	Public Works Labor Charges	\$ -	\$ -	\$ 9,246	\$ -	\$ 10,337	\$ 10,337
78000 603 7622	Charges from Garage	\$ 3,872	\$ 2,272	\$ -	\$ 1,242	\$ -	\$ -
78000 603 7629	Charges from Capital Facilities	\$ 2,349	\$ 583	\$ 3,479	\$ -	\$ 5,133	\$ 5,133
78000 603 7840	Solid Waste Shipping & Disposal	\$ 353,357	\$ 411,527	\$ 380,000	\$ 354,363	\$ 375,000	\$ 375,000
78000 603 7841	Hazardous Waste Management	\$ 1,575	\$ 31,889	\$ 30,000	\$ 14,751	\$ 55,000	\$ 30,000

78000 603 7842	Recycle Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78000 603 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -
78000 603 8990	Transfer to Capital Projects Fund	\$ -	\$ (159,318)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SOLID WASTE TRANSFER STATION EXPENSES		\$ 596,322	\$ 551,254	\$ 670,064	\$ 618,286	\$ 756,528	\$ 691,528	
TOTAL REVENUES		\$ 938,346	\$ 981,950	\$ 981,464	\$ 1,043,836	\$ 1,043,500	\$ 1,043,500	
TOTAL EXPENSES		\$ 802,621	\$ 810,892	\$ 967,820	\$ 839,876	\$ 1,077,007	\$ 1,002,007	
TOTAL CHANGE IN NET POSITION		\$ 135,725	\$ 171,058	\$ 13,644	\$ 203,960	\$ (33,507)	\$ 41,493	

Project Description	GL Account	Account Description	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 APPROVED
PROJECT: 78003 SWTS LOADING DOCK	78300 000 4999 00 78003	Denali Commission SWTS Loading Dock Grant Revenue	\$ (159,318)	\$ -	\$ -	\$ -
	78300 000 4999 00 78003	Transfers from Sanitation Operating Fund	\$ 250,000	\$ -	\$ -	\$ -
	78300 603 9999 00 78003	SWTS Loading Dock Project Expenses	\$ 90,682	\$ -	\$ -	\$ -
	Resources available over resources used			-	\$ -	\$ -
BEGINNING RESERVE BALANCE (7/1/20XX)			\$ 666,655	\$ 837,713	\$ 837,713	\$ 1,041,674
CHANGE IN NET POSITION			\$ 171,058	\$ 13,644	\$ 203,960	\$ 41,493
ENDING RESERVE BALANCE (6/30/20XX)			\$ 837,713	\$ 851,357	\$ 1,041,674	\$ 1,083,167

JUSTIFICATION & EXPLANATION
SANITATION FUND

GL ACCT DESCRIPTION

4101 PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
5401 USER FEES - ANNUAL REVENUE FROM USER FEES		
5410 LANDFILL REVENUE - ANNUAL REVENUE FROM LANDFILL FEES		
5415 RECYCLE REVENUE - REVENUE FROM RECYCLING		
5550 INTEREST INCOME - THE ALLOCATION OF INVESTMENT INCOME FROM THE PORTION OF SANITATION FUND CASH		
7505 TRAVEL & TRAINING - FOR BALER TRAINING IN PETERSBURG		
7508 INSURANCE - VEHICLE AND BUILDING INSURANCE		
7509 BANK & CREDIT CARD FEES - BANK FEES FOR USING CREDIT CARDS		
7603 CHARGES FROM FINANCE - TOTAL ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, BILLING MATERIALS, AUDITING SERVICES AND CREDIT CARD FEES		
6001 SALARIES & WAGES		
Sanitation Worker (Collection) Salary	\$	64,794
Sanitation Lead (Transfer Station) Salary	\$	72,893
Sanitation Worker (Transfer Station) Salary	\$	53,630
TOTAL	\$	191,316
6005 OVERTIME		
Sanitation Worker (Collection) OT	\$	3,724
Sanitation Worker (Transfer Station) OT	\$	4,189
Sanitation Worker (Transfer Station) OT	\$	3,082
TOTAL	\$	10,995
6100 EMPLOYER COSTS		
FICA, SBS AND MEDICARE (7.58%)	Collection	SWTS
STATE OF ALASKA PERS (22%)	\$ 5,194	\$ 10,142
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 15,074	\$ 29,435
	\$ 20,024	\$ 36,718
TOTAL	\$ 40,292	\$ 76,294

JUSTIFICATION & EXPLANATION CONTINUED*SANITATION FUND*

- 7001 **MATERIALS & SUPPLIES** - COST OF VARIOUS OFFICE SUPPLIES SUCH AS PRINTER PAPER, RECEIPT PAPERS, PENS, ETC.
- 7002 **FACILITY REPAIR & MAINTENANCE** - COSTS OF ROCK AND GRAVEL FOR MAINTAINING ROAD TO LANDFILL AND OTHER MISC. MAINTENANCE NEEDS
- 7008 **NON-CAPITAL EQUIPMENT** - NO EXPENSES BUDGETED
- 7010 **VEHICLE MAINTENANCE** - FOR PARTS & LABOR TO MAINTAIN & REPAIR TWO GARBAGE TRUCKS
- 7015 **FUEL & OIL - AUTOMOTIVE** - FUEL FOR GARBAGE TRUCKS
- 7100 **UNIFORM, GEAR & CLOTHING ALLOWANCE** - PPE SUCH AS RUBBER GLOVES, SAFETY GLASSES, EAR PROTECTION, HIGH VISABILITY RAIN GEAR, AS WELL AS A CLOTHING ALLOWANCE PER EMPLOYEE
- 7501 **UTILITIES** - WATER, SEWER, AND ELECTRICAL
- 7502 **PHONE/INTERNET** - ANNUAL ALLOTMENT FOR PHONE LANDLINE AND INTERNET SERVICE
- 7515 **PERMITS, INSPECTIONS, & COMPLIANCE** - COST FOR QUARTERLY COMPLIANCE TESTING & SUPPLIES, AS WELL AS DEC ANNUAL FEE FOR DOMESTIC WATER SYSTEMS
- 7519 **PROFESSIONAL SERVICES CONTRACTUAL** - COST FOR BALER TECHNICAL SUPPORT & CDL RANDOM DRUG TESTING
- 7621 **PUBLIC WORKS LABOR CHARGES** - COSTS INCURRED BY THE SANITATION DEPARTMENT FOR PUBLIC WORKS LABOR
- 7622 **CHARGES FROM GARAGE** - COSTS INCURRED BY THE SANITATION DEPARTMENT FOR GARAGE LABOR TO REPAIR GARBAGE TRUCKS
- 7629 **CHARGES FROM CAPITAL FACILITIES** - STAFF LABOR COSTS FOR CAPITAL FACILITIES
- 7840 **SOLID WASTE SHIPPING & DISPOSAL** - COSTS FOR SHIPPING & DISPOSAL OF MSW TO REPUBLIC SERVICES, SHIPPING COSTS FOR TIRE SHEAR & 3 MONTH TIRE REMOVAL PROCESS
- 7841 **HAZARDOUS WASTE MANAGEMENT** - FREON DISPOSAL COSTS, COSTS TO COLLECT, SHIP, AND DISPOSE OF HHW, ENVIRONMENTAL CONSULTANTS FEE INCLUDED
- 7842 **RECYCLE COSTS** - RECYCLING MATERIALS & SUPPLIES, BINS FOR SHIPPING METALS
- 7844 **DUMPSTERS** - DUMPSTERS, 48 GALLON CANS, AND HARDWARE FOR GARBAGE CAN LIDS
- 7900 **CAPITAL EXPENDITURES** - NO CAPITAL EXPENDITURES IN THE OPERATING FUND HAVE BEEN BUDGETED