



NIXLE Registration

Monday, June 22, 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

Webinar (meeting) ID: 821 9867 2624 | **Passcode:** 99929

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



CALL TO ORDER

PERSONS TO BE HEARD

CONFLICT OF INTEREST

WORK SESSION

- a. Draft FY 2027 Budget (not including Enterprise Funds & Appendices)

Enterprise Funds will be added to the Draft FY 2027 Budget before the Work Session



CITY & BOROUGH OF
Wrangell

FY 2027 ADOPTED **ANNUAL BUDGET**

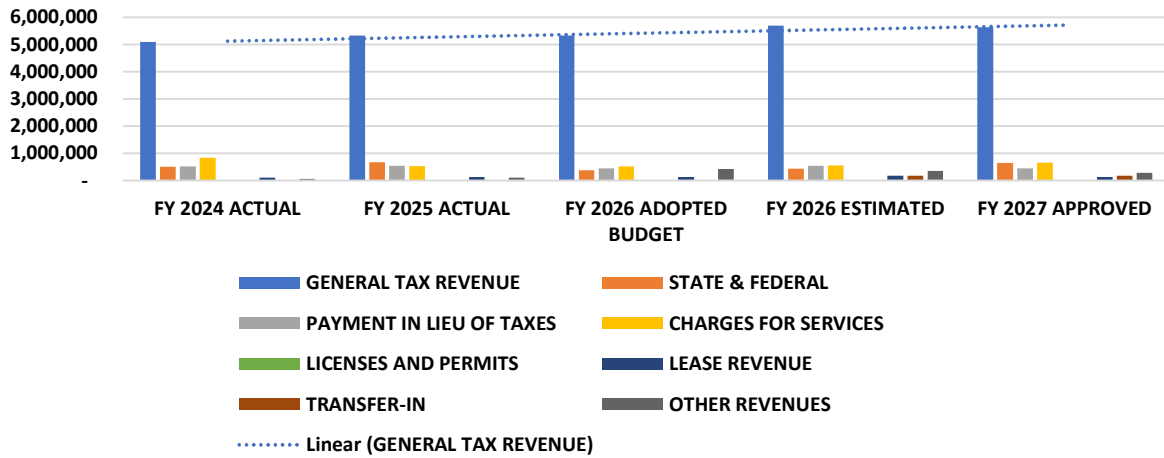
**CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET**

**GENERAL FUND OVERVIEW
GENERAL FUND REVENUE DETAIL**

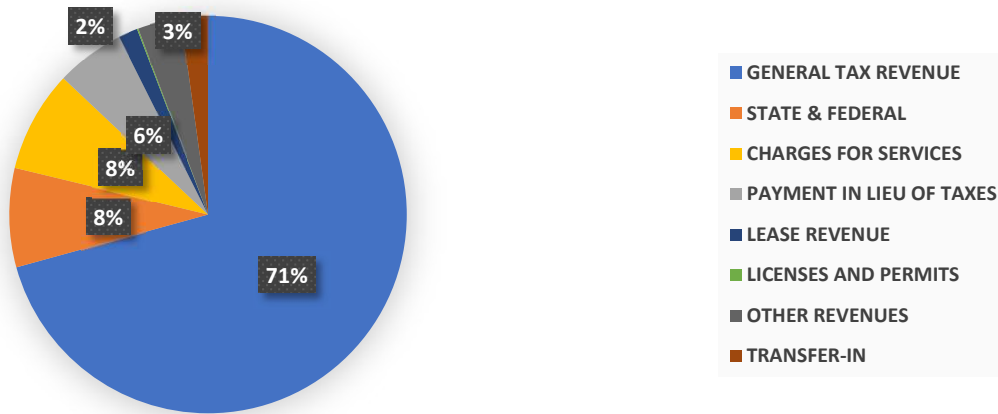
SUMMARY OF GENERAL FUND REVENUES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2027 APPROVED	% OF TOTAL REVENUE (FY 2027)
GENERAL TAX REVENUE	5,090,377	5,327,833	5,334,472	5,688,697	5,643,002	71%
STATE & FEDERAL	504,376	679,721	375,132	430,738	643,455	8%
CHARGES FOR SERVICES	830,429	522,221	518,900	544,554	659,400	8%
PAYMENT IN LIEU OF TAXES	520,852	534,752	445,000	535,319	445,000	6%
LEASE REVENUE	105,867	122,026	126,658	176,036	126,036	2%
LICENSES AND PERMITS	5,664	5,516	7,500	8,548	9,000	0%
OTHER REVENUES	60,405	104,725	425,000	361,360	280,000	4%
TRANSFER-IN	-	-	-	175,000	175,000	2%
TOTAL REVENUES	7,117,970	7,296,795	7,232,662	7,920,250	7,980,893	100%

GENERAL FUND REVENUES BY FISCAL YEAR



FY 2027 BUDGETED GENERAL FUND REVENUES BY TYPE



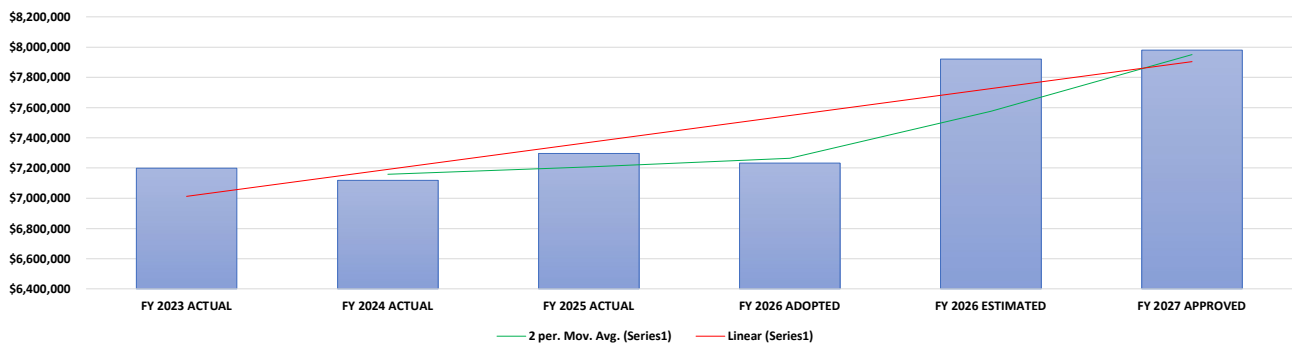
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET

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	30.40%
11000 000 4015	Property Tax Penalties & Interest	\$ 10,631	\$ 35,724	\$ 21,844	\$ 10,000	\$ 31,141	\$ 10,000	0.13%
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	40.10%
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	0.09%
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	70.71%
STATE & FEDERAL REVENUE								
11000 000 4101	PERS On-behalf Revenue	\$ 66,118	\$ 79,198	\$ 121,574	\$ 70,000	\$ 70,000	\$ 80,000	1.00%
11000 000 4110	Municipal Assistance Revenue	\$ 424,620	\$ 401,928	\$ 399,612	\$ 276,000	\$ 276,000	\$ 383,313	4.80%
11000 000 4120	Liquor Tax Share Revenue	\$ 6,700	\$ 12,000	\$ 24,225	\$ 7,000	\$ 17,250	\$ 7,000	0.09%
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	\$ 164,892	2.07%
TOTAL		\$ 963,178	\$ 504,376	\$ 679,721	\$ 375,132	\$ 430,738	\$ 643,455	6.00%
CHARGES FOR SERVICES								
11000 000 4320	Jail Contract Revenue	\$ 425,875	\$ 663,091	\$ 389,767	\$ 375,000	\$ 377,776	\$ 500,000	6.26%
11000 000 4325	Court Rent Revenue	\$ 61,231	\$ 56,031	\$ 61,231	\$ 62,400	\$ 62,400	\$ 62,400	0.78%
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	1.13%
TOTAL		\$ 607,697	\$ 830,429	\$ 522,221	\$ 518,900	\$ 544,554	\$ 659,400	8.26%
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	5.58%
TOTAL		\$ 493,042	\$ 520,852	\$ 534,752	\$ 445,000	\$ 535,319	\$ 445,000	5.58%
LEASE REVENUE								
11000 000 4370	Tideland Lease Revenue	\$ 41,670	\$ 50,080	\$ 67,196	\$ 76,658	\$ 126,036	\$ 126,036	1.58%
11000 000 5551	Lease Interest Income	\$ 54,024	\$ 55,787	\$ 54,830	\$ 50,000	\$ 50,000	\$ -	0.00%
TOTAL		\$ 95,694	\$ 105,867	\$ 122,026	\$ 126,658	\$ 176,036	\$ 126,036	1.58%
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	\$ 15,000	0.19%
11000 000 4550	Interest Income (all general fund combined)	\$ -	\$ -	\$ 17,558	\$ 400,000	\$ 330,000	\$ 250,000	3.13%
11000 000 4600	Miscellaneous Revenues	\$ 2,148	\$ 48,511	\$ 70,243	\$ 10,000	\$ 27,971	\$ 15,000	0.19%
TOTAL		\$ 24,684	\$ 60,405	\$ 104,725	\$ 425,000	\$ 361,360	\$ 280,000	3.51%
TRANSFERS-IN FROM OTHER FUNDS								
11000 000 4920	Transfer from Permanent Fund	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 175,000	2.19%
11000 000 4925	Transfer from Secure Rural Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 175,000	2.19%
TOTAL GENERAL FUND REVENUES		\$ 7,199,384	\$ 7,117,970	\$ 7,296,795	\$ 7,232,662	\$ 7,920,250	\$ 7,980,893	98%

GENERAL FUND REVENUES BY FISCAL YEAR



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	\$ 510,172	\$ 629,478	\$ 629,478	11%	\$ 141,498	29%
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	\$ 832,825	\$ 653,255	\$ 653,255	12%	\$ (70,323)	-10%
012 Fire	\$ 1,148,559	\$ 337,940	\$ 379,705	\$ 353,240	\$ 485,829	\$ 421,639	6%	\$ 41,934	11%
013 Police	\$ 1,306,562	\$ 1,289,512	\$ 1,079,377	\$ 1,222,604	\$ 1,308,133	\$ 1,183,333	18%	\$ 103,956	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	\$ 177,469	\$ 200,500	\$ 196,300	4%	\$ (38,558)	-16%
021 Public Works	\$ 481,704	\$ 1,094,533	\$ 499,923	\$ 503,775	\$ 694,790	\$ 637,090	9%	\$ 137,167	27%
022 PW Garage	\$ 258,686	\$ 221,152	\$ 123,999	\$ 303,171	\$ 169,397	\$ 123,897	2%	\$ (102)	0%
024 PW Streets	\$ 435,044	\$ 589,080	\$ 572,275	\$ 970,228	\$ 685,088	\$ 565,088	10%	\$ (7,187)	-1%
026 Cemetery	\$ 3,068	\$ 1,589	\$ 6,352	\$ 165	\$ 12,017	\$ 12,017	0%	\$ 5,664	89%
029 Facilities Maintenance	\$ (96,230)	\$ 206,974	\$ 55,833	\$ 201,169	\$ 143,145	\$ 173,145	1%	\$ 117,312	210%
030 Capital Projects	\$ -	\$ 440,158	\$ 392,252	\$ 304,401	\$ 554,144	\$ 506,644	7%	\$ 114,392	29%
032 Economic Development/Planning	\$ 249,134	\$ 267,489	\$ 294,917	\$ 308,453	\$ 274,015	\$ 261,015	5%	\$ (33,901)	-11%
033 Community Service Organizations	\$ 43,045	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%
034 Library*	\$ 255,790	\$ 289,575	\$ 293,351	\$ 282,175	\$ 383,262	\$ 383,262	5%	\$ 89,911	31%
TOTAL EXPENDITURES	\$ 6,579,166	\$ 7,205,491	\$ 5,851,591	\$ 6,753,690	\$ 6,980,676	\$ 6,508,486	100%	\$ 656,895	11%

GENERAL FUND TRANSFERS-OUT

Transfer to Nolan Center (8921)	\$ 243,923	\$ 249,440	\$ 226,744	\$ 182,635	\$ 243,820	\$ 243,820			
Transfer to Parks & Recreation (8924)	\$ 640,475	\$ 554,489	\$ 496,516	\$ 463,064	\$ 611,803	\$ 524,595			
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	\$ 7,186,052	\$ 7,186,052			
11000 000 8990 Transfer to GF CIP	\$ 130,840	\$ 1,545,161	\$ 1,744,900	\$ 1,853,952	\$ 7,186,052	\$ 7,186,052			
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	\$ 3,099,652	\$ 8,269,387	\$ 8,182,179			

Net Revenue Over (Under) Expenditures

Before Transfers-out to NC/P&R/Capital Projects	\$ 620,218	\$ (87,521)	\$ 1,445,204	\$ 1,166,560	\$ 939,574	\$ 1,472,407			
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Net Revenue Over (Under) Expenditures

Before Capital Projects	\$ (264,180)	\$ (891,450)	\$ 721,944	\$ 520,861	\$ 83,951	\$ 703,992			
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Net Revenue Over (Under) Expenditures After

Capital Projects	\$ (887,417)	\$ (2,436,611)	\$ (1,022,956)	\$ (1,333,092)	\$ (7,102,101)	\$ (6,482,060)			
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Add: Bond Proceeds

Estimated Beginning Fund Balance	\$ 9,144,115	\$ 8,256,698	\$ 5,820,087	\$ 5,820,087	\$ 7,515,954	\$ 413,854			
Estimated Ending Fund Balance	\$ 8,256,698	\$ 5,820,087	\$ 4,797,131	\$ 7,515,954	\$ 413,854	\$ 806,182			

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

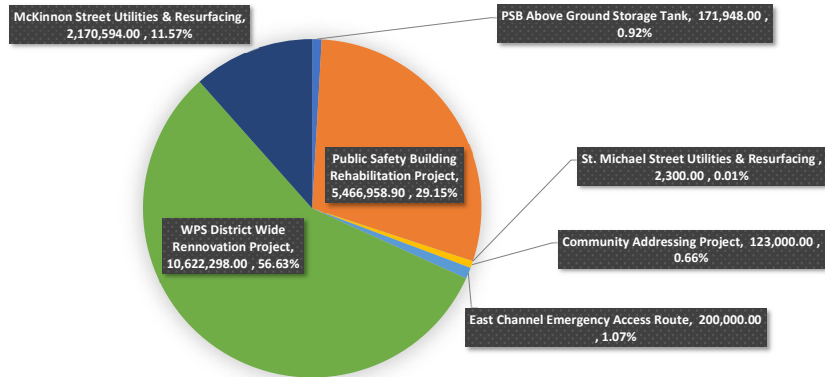
 - Estimated Fund Balance is at the consolidated level and therefore includes the General Fund CIP fund balance

GENERAL CAPITAL PROJECTS FUND TRANSFERS-IN		FY2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED	% OF REVENUE BY SOURCE
11300 000 4910 00 00000	Transfer from General Fund	\$ -	\$ 1,744,900	\$ 1,793,256	\$ 7,186,052	\$ 7,186,052	38%
11300 000 4999 11 00000	CDBG MS Roof Replacement Project	\$ 19,159	\$ -	\$ -	\$ 649,330	\$ 649,330	3%
11300 000 4999 43 11911	Community Addressing Project Grant Revenue	\$ 19,159	\$ 87,970	\$ 60,696	\$ -	\$ -	0%
11300 000 4999 40 11017	PSB Rehabilitation Project Revenue - USDA	\$ -	\$ -	\$ -	\$ 2,438,000	\$ 2,438,000	13%
11300 000 4999 11 11021	East Channel Emergency Access Route Grant Revenue	\$ 19,159	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	1%
11300 000 4999 XX 11022	Wrangell Schools Renovation Grant Revenue	\$ 19,159	\$ 7,173,545	\$ -	\$ 6,113,123	\$ 6,113,123	33%
11300 000 4999 50 11023	McKinnon St. Utilities and Surfacing Replacement Grant Revenue - LATCF	\$ -	\$ -	\$ -	\$ 1,233,000	\$ 1,233,000	7%
11300 000 4999 16 11023	McKinnon St. Utilities and Surfacing Replacement Grant Revenue - DEC	\$ -	\$ -	\$ -	\$ 937,594	\$ 937,594	5%
TOTAL REVENUES & TRANSFERS-IN		\$ 95,793	\$ 9,206,415	\$ 1,853,952	\$ 18,757,099	\$ 18,757,099	100%

GENERAL FUND CAPITAL PROJECT APPROPRIATIONS		FY2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED	% OF GF CIP APPROPRIATIONS
11300 000 9999 00 11012	Sunset Garden Columbarium and Cemetery Expansion Project	\$ (1,580)	\$ -	\$ -	\$ -	\$ -	0%
11300 000 9999 00 11014	PSB Underground Storage Tank Replacement	\$ 10,585	\$ 144,900	\$ 2,894	\$ 171,948	\$ 171,948	1%
11300 000 9999 00 11016	Airport Generator Project	\$ 29,307	\$ -	\$ -	\$ -	\$ -	0%
11300 000 9999 00 11017	PSB Rehabilitation Project - Local	\$ 7,237	\$ 500,000	\$ 174,075	\$ 3,028,959	\$ 3,028,959	16%
11300 000 9999 40 11017	PSB Rehabilitation Project - USDA	\$ -	\$ -	\$ -	\$ 2,438,000	\$ 2,438,000	13%
11300 000 9999 00 11018	St Michael Street Underground Utilities and Road Resurface	\$ 143,123	\$ 1,100,000	\$ 1,616,287	\$ 2,300	\$ 2,300	0%
11300 000 9999 00 11019	MS Roof Replacement Project	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11300 000 9999 43 11911	Community Addressing Project Grant Expenditures	\$ 19,158	\$ 87,970	\$ 60,696	\$ 123,000	\$ 123,000	1%
11300 000 9999 11 11021	East Channel Emergency Access Route Grant Expenditures	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	1%
11300 000 9999 14 11022	Wrangell Schools Renovation DEED Grant Expenditures	\$ -	\$ 7,173,545	\$ -	\$ 6,113,123	\$ 6,113,123	33%
11300 000 9999 11 11022	Wrangell Schools Renovation CDBG Grant Expenditures	\$ -	\$ -	\$ -	\$ 649,330	\$ 649,330	3%
11300 000 9999 00 11022	Wrangell Schools Renovation Local Expenditures	\$ -	\$ 3,891,729	\$ -	\$ 3,859,845	\$ 3,859,845	21%
11300 000 4999 50 11023	McKinnon St. Utilities and Surfacing Replacement Grant Revenue - LATCF	\$ -	\$ -	\$ -	\$ 1,233,000	\$ 1,233,000	7%
11300 000 4999 16 11023	McKinnon St. Utilities and Surfacing Replacement Grant Revenue - DEC	\$ -	\$ -	\$ -	\$ 937,594	\$ 937,594	5%
TOTAL PROJECT EXPENDITURES		\$ 207,830	\$ 13,098,144	\$ 1,853,952	\$ 18,757,099	\$ 18,757,099	100%

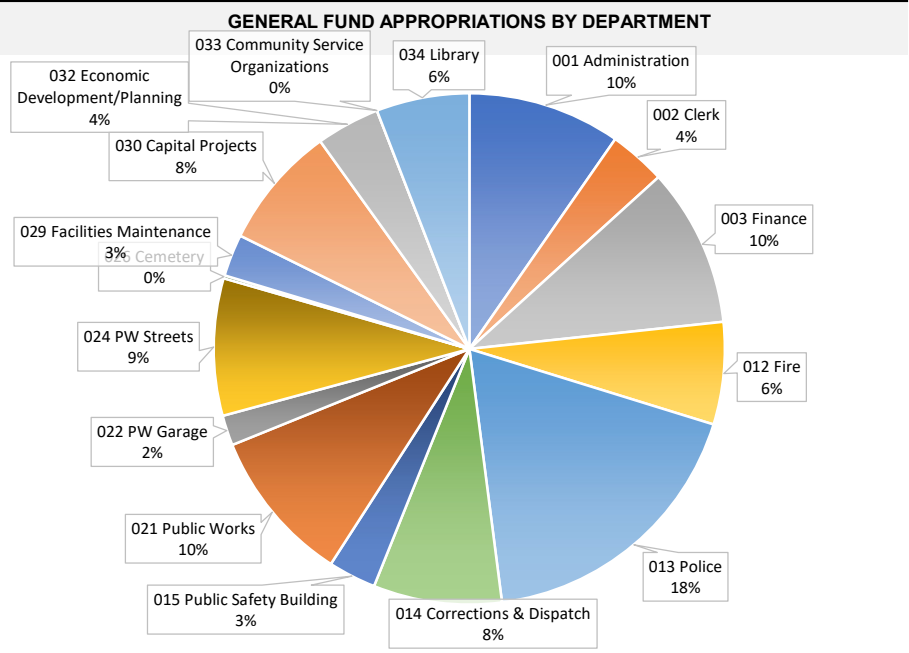
All General Fund Capital Projects above are accompanied by a project summary in Appendix 5: Approved Capital Projects

GENERAL FUND CAPITAL PROJECTS FUNDING ALLOCATION

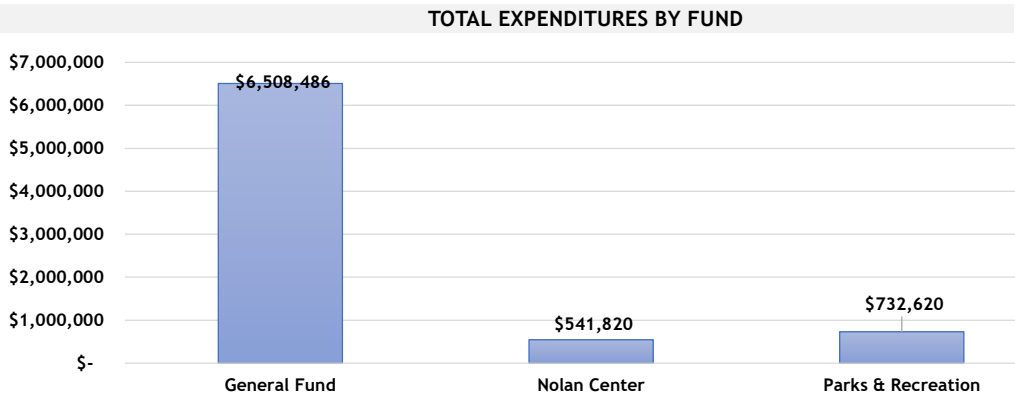


GENERAL FUND SUMMARY & SUBSIDIZATION

GENERAL FUND SUMMARY	
General Fund Revenues	\$ 7,980,893
General Fund Expenses	\$ 6,508,486
Operating Surplus (Deficit)	\$ 1,472,407
Operating Margin as a % of Revenues	18.45%
<u>Less:</u>	
Transfer to P&R	\$ 524,595
Transfer to Nolan Center	\$ 243,820
Transfer to WPSD	\$ -
Operating Surplus (Deficit) after funding NC, P&R, and WPSD	\$ 703,992
Less: Transfers Out to Capital Projects	\$ 7,186,052
General Fund Surplus (Deficit) after Transfers Out and Projects	\$ (6,482,060)
<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)	\$ 406,744



GENERAL FUND SUBSIDIZATION OF NOLAN CENTER AND P&R	
For Operations	
Nolan Center	\$ 243,820
Parks & Recreation	\$ 524,595
Total	\$ 768,415
For Capital Projects	
Nolan Center	\$ -
Parks & Recreation	\$ -
Total	\$ -
Total Support from General Fund	\$ 768,415



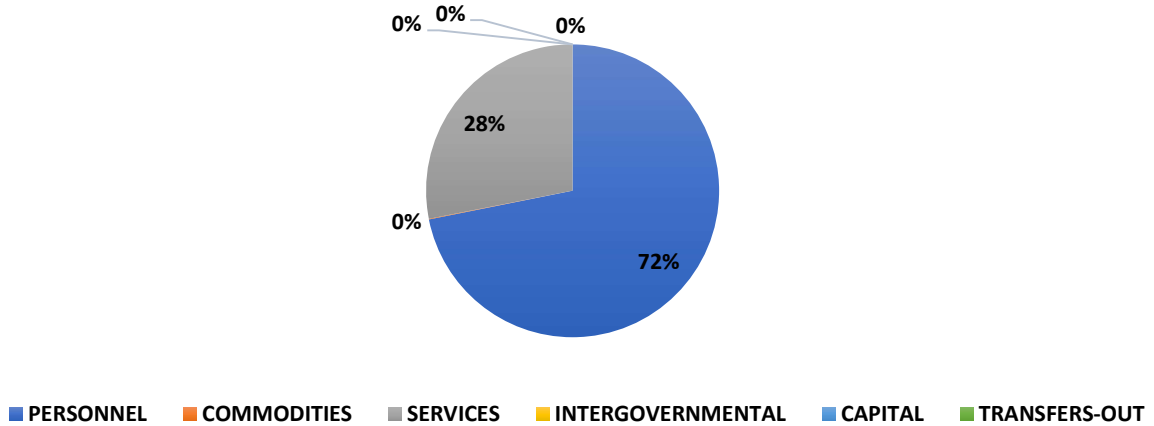
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
 Fund #11000, Dept #001

GENERAL FUND
ADMINISTRATION
 SUMMARY OF EXPENDITURES

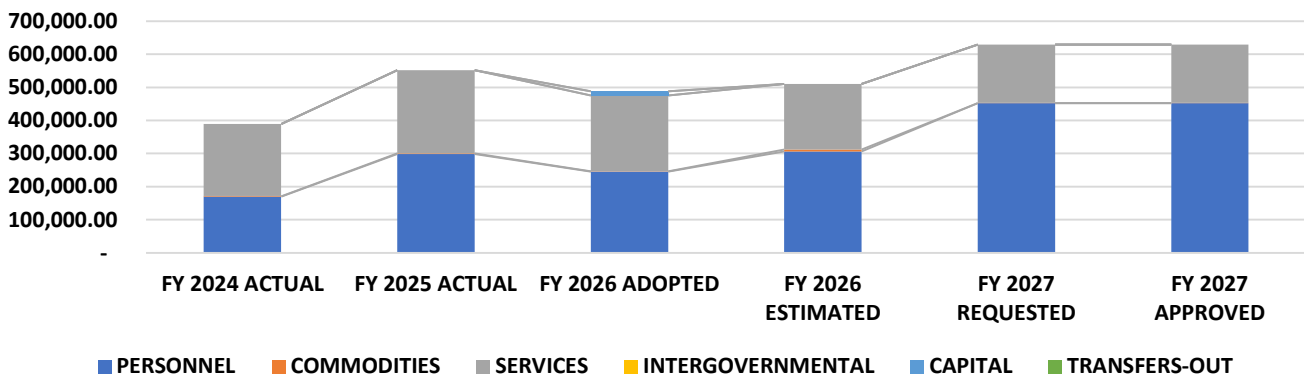
SUMMARY OF EXPENDITURES BY TYPE

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	452,217	452,217
COMMODITIES	1,272	2,360	500	6,086	500	500
SERVICES	217,773	250,894	229,268	197,906	176,761	176,761
INTERGOVERNMENTAL	-	-	-	-	-	-
CAPITAL	-	-	12,500	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	389,415	551,670	487,980	510,172	629,478	629,478

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	\$ 309,181	\$ 309,181
11000 001 6002 Temporary Wages	\$ 1,700	\$ 4,380	\$ -	\$ -	\$ -	\$ -
11000 001 6100 Employer Costs	\$ 40,264	\$ 63,527	\$ 59,517	\$ 59,716	\$ 132,981	\$ 132,981
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	\$ 2,785	\$ 22,371	\$ 22,371
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	\$ 510,172	\$ 629,478	\$ 629,478

JUSTIFICATION & EXPLANATION
 ADMINSTRATIVE DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION	
6001	SALARIES & WAGES	
	BOROUGH MANAGER SALARY	\$ 231,750
	BOROUGH MANAGER VEHICLE STIPEND	\$ 3,600
	EXECUTIVE ASSISTANT SALARY	\$ 73,831
	TOTAL	\$ 309,181
6100	EMPLOYER COSTS	
	FICA, SBS AND MEDICARE (7.58%)	\$ 23,163
	STATE OF ALASKA PERS (22%)	\$ 67,228
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 42,590
	TOTAL	\$ 132,981
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	

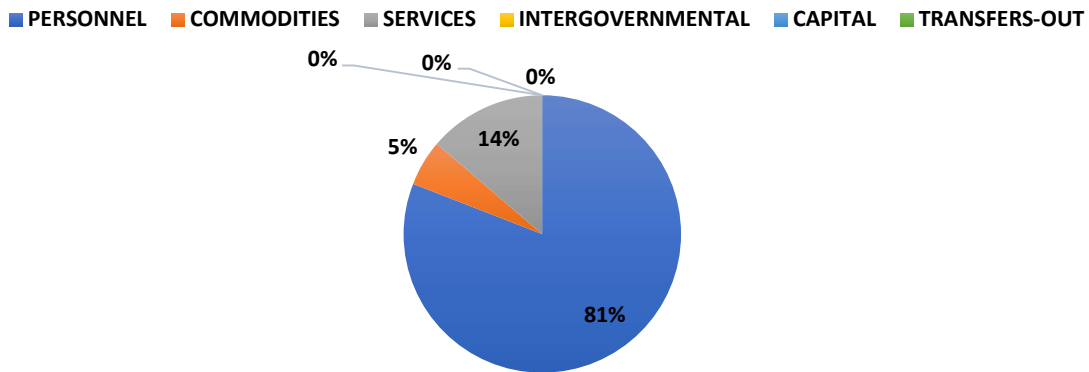
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #11000, Dept #002

GENERAL FUND
CLERK AND ASSEMBLY
SUMMARY OF EXPENDITURES

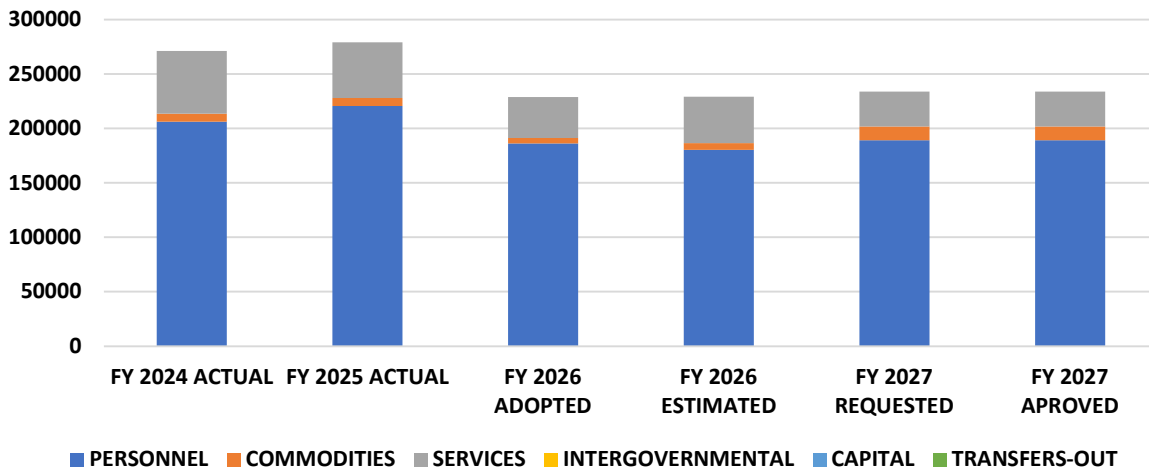
SUMMARY OF EXPENDITURES BY TYPE

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%)	\$	8,927
	STATE OF ALASKA PERS (22%)	\$	25,910
	GROUP HEALTH, LIFE INSURANCE, AND WORKER'S COMPENSATION	\$	23,033
	TOTAL	\$	57,871
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

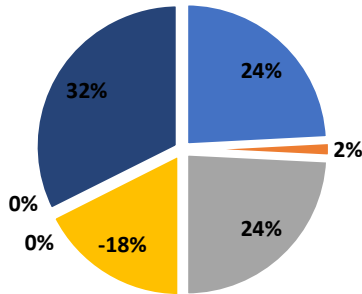
GENERAL FUND
FINANCE DEPARTMENT
DETAIL OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

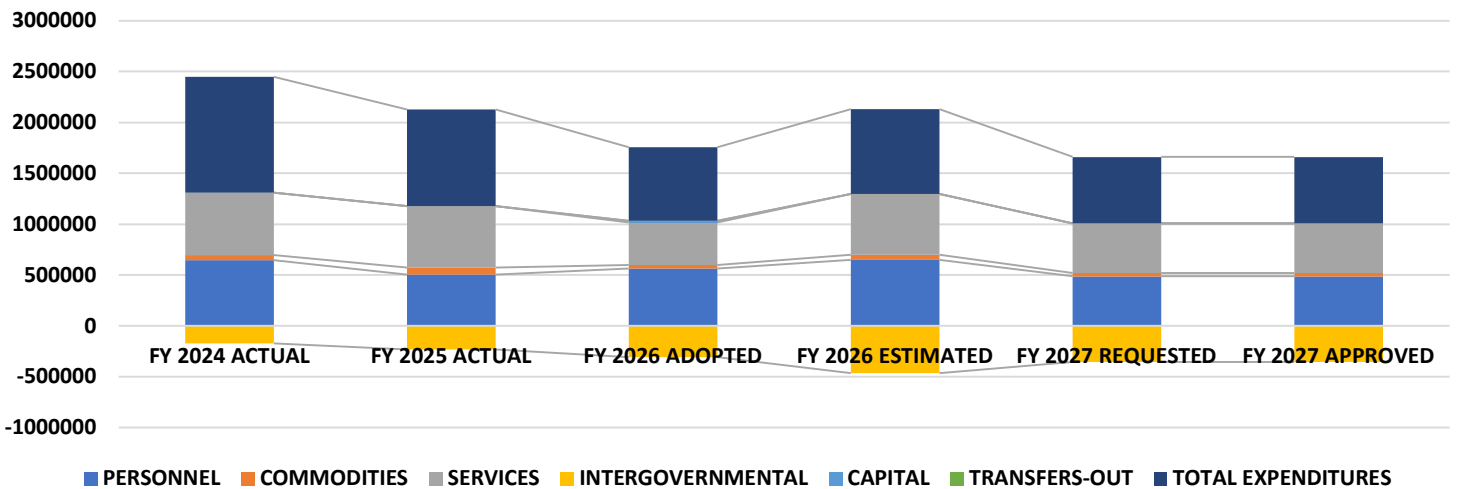
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	644,487	504,438	564,652	647,492	487,140	487,140
COMMODITIES	51,428	69,942	32,000	51,807	32,800	32,800
SERVICES	614,457	604,247	421,868	598,343	487,921	487,921
INTERGOVERNMENTAL	(171,283)	(231,609)	(309,942)	(464,816)	(354,606)	(354,606)
CAPITAL	-	-	15,000	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	1,139,090	947,018	723,577	832,825	653,255	653,255

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	\$ 1,100	\$ 1,100
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	\$ -	\$ 4,872	\$ 4,872
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	\$ 19,540	\$ 27,185	\$ 27,185
11000 003 7900 Capital Expenditures	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -
TOTAL FINANCE EXPENDITURES	1,139,090	947,018	723,577	832,825	653,255	653,255

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

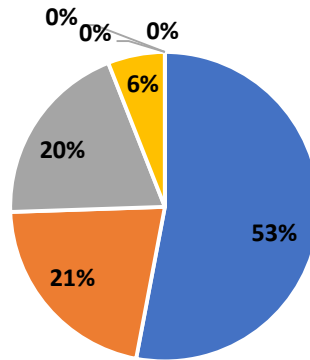
GENERAL FUND
FIRE DEPARTMENT
DETAIL OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

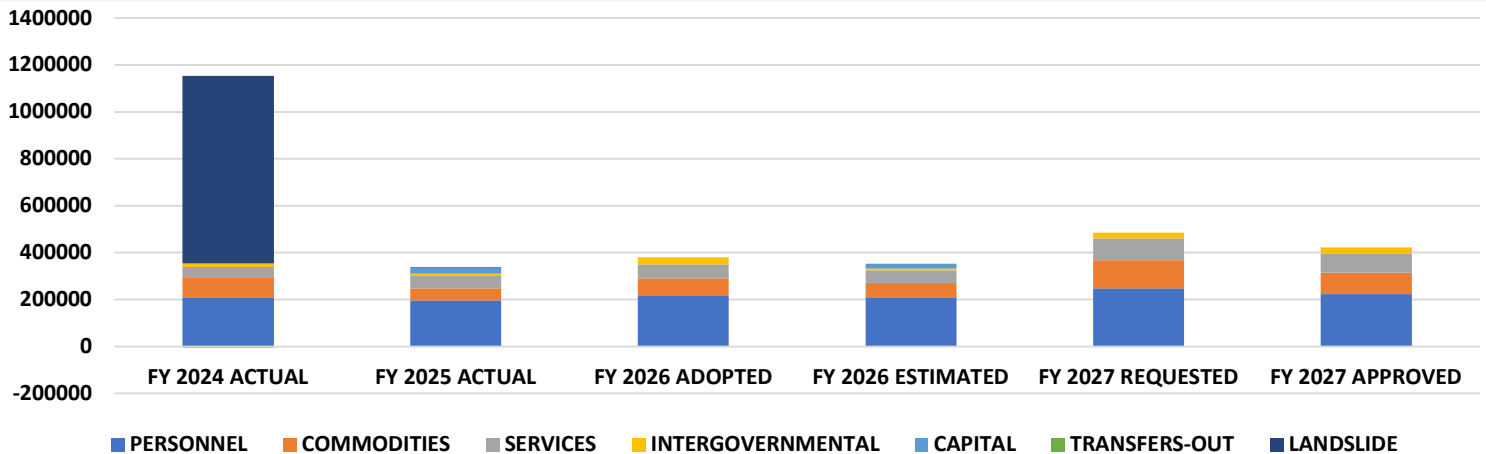
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	207,503	196,990	214,906	209,887	248,121	223,431
COMMODITIES	87,103	51,368	75,000	61,167	120,000	90,500
SERVICES	44,950	51,513	60,559	54,372	92,561	82,561
INTERGOVERNMENTAL	14,391	9,483	29,241	7,921	25,147	25,147
CAPITAL	(5,345)	26,365	-	19,893	-	-
TRANSFERS-OUT	-	-	-	-	-	-
LANDSLIDE	799,957	2,221	-	-	-	-
TOTAL EXPENDITURES	1,148,559	337,940	379,705	353,240	485,829	421,639

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
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
FIRE GENERAL FUND EXPENDITURES							
11000 012 6001	Salaries & Wages	\$ 111,906	\$ 106,994	\$ 114,658	\$ 110,648	\$ 117,813	\$ 117,813
11000 012 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 012 6005	Overtime	\$ 15,926	\$ 9,623	\$ 4,162	\$ 7,801	\$ 5,306	\$ 5,306
11000 012 6100	Employer Costs	\$ 68,953	\$ 65,388	\$ 76,086	\$ 76,277	\$ 80,312	\$ 80,312
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	\$ 6,500	\$ 6,500
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	\$ 22,500	\$ 21,876	\$ 21,876
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	\$ 1,396	\$ 1,620	\$ 1,620
11000 012 7900	Capital Expenditures	\$ (5,345)	\$ 26,365	\$ -	\$ 19,893	\$ -	\$ -
11000 012 7XXX 00 00911	Landslide Expenses (Consolidated)	\$ 799,957	\$ 2,221	\$ -	\$ -	\$ -	\$ -
TOTAL FIRE DEPARTMENT EXPENDITURES		\$ 1,148,559	\$ 337,940	\$ 379,705	\$ 353,240	\$ 485,829	\$ 421,639

JUSTIFICATION & EXPLANATION
 FIRE DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION		
6001	SALARIES & WAGES		
	Fire Chief Salary (1,144 hours)		\$ 43,953
	Fire/EMS Administrator		\$ 73,860
		TOTAL	\$ 117,813
6005	OVERTIME		
	Fire/EMS Administrator Overtime	TOTAL	\$ 5,306
			\$ 5,306
61XX	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)		\$ 9,332
	STATE OF ALASKA PERS (22%)		\$ 27,086
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 43,894
		TOTAL	\$ 80,312
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		

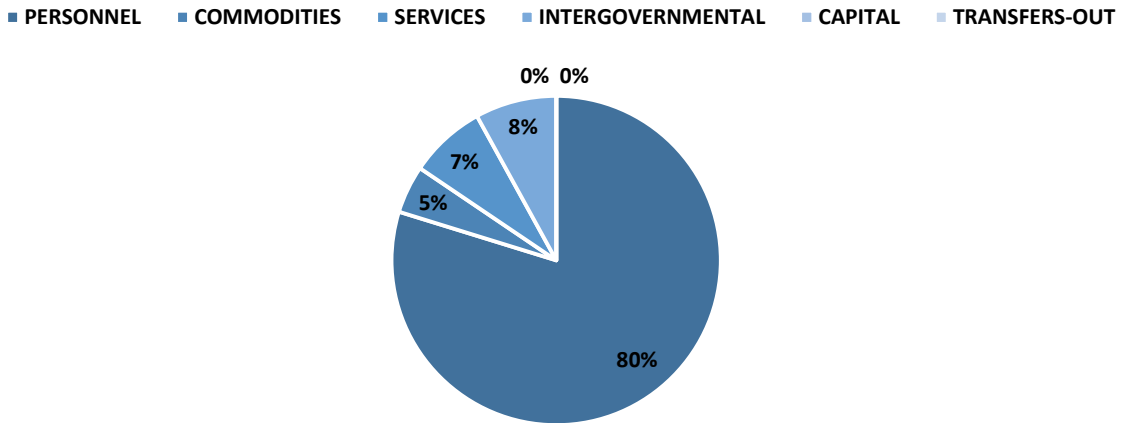
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 11000, Dept 013

GENERAL FUND
POLICE DEPARTMENT
DETAIL OF EXPENDITURES

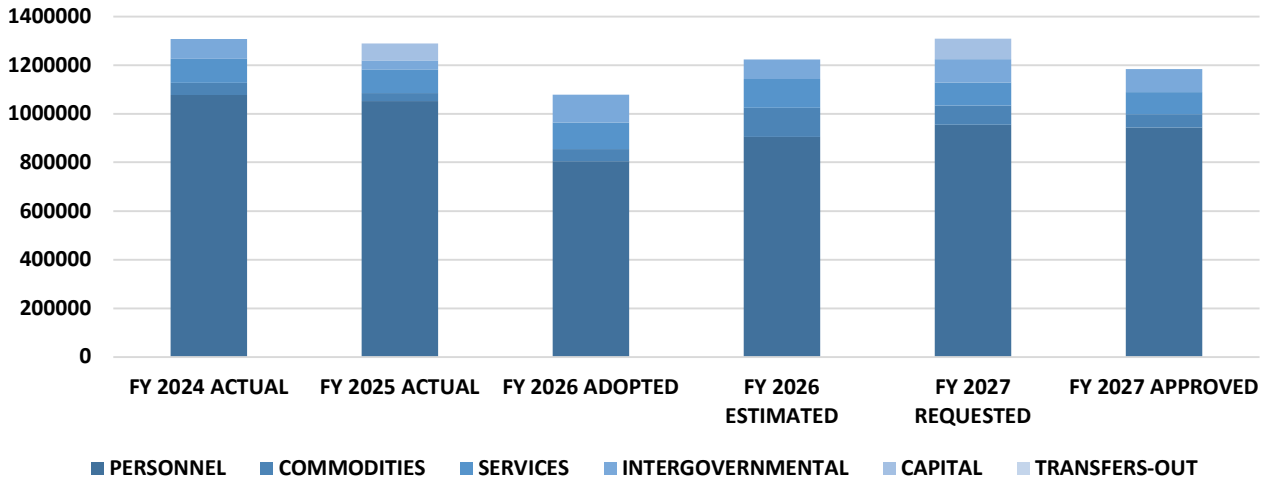
SUMMARY OF EXPENDITURES BY TYPE

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	118,496	96,164	89,364
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	1,222,604	1,308,133	1,183,333

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES



POLICE EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
 Fund #11000, Dept #13

GENERAL FUND
POLICE DEPARTMENT
 DETAIL OF EXPENDITURES

POLICE GENERAL FUND EXPENDITURES		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		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	\$ 60,000	\$ 56,615	\$ 56,615
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	\$ 1,222,604	\$ 1,308,133	\$ 1,183,333

JUSTIFICATION & EXPLANATION
 POLICE DEPARTMENT

GL ACCT DESCRIPTION		
6001 SALARIES & WAGES		
Police Chief Salary		\$ 137,710
Police Sergeant Salary		\$ 89,833
Police Officer #1 Salary		\$ 80,732
Police Officer #2 Salary		\$ 79,149
Police Officer #3 Salary		\$ 82,347
Police Officer #4 Salary		\$ 71,688
Administrative Assistant Salary		\$ 58,763
TOTAL		\$ 600,221
6005 OVERTIME		
Police Sergeant (100 hours)		\$ 6,453
Police Officer #1 (100 hours)		\$ 5,800
Police Officer #2 (100 hours)		\$ 5,686
Police Officer #3 (100 hours)		\$ 5,916
Police Officer #4 (100 hours)		\$ 5,150
TOTAL		\$ 29,005
61XX EMPLOYER COSTS		
FICA, SBS AND MEDICARE (7.58%)		\$ 47,695
STATE OF ALASKA PERS (22%)		\$ 138,430
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 98,764
TOTAL		\$ 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 BUIDLING
 DETAIL OF EXPENDITURES

PUBLIC SAFETY BUIDLING 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	\$ 25,858	\$ 25,858
11000 015 7510	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 015 7519	Professional/Contractual Services	\$ -	\$ 383	\$ -	\$ 137	\$ -	\$ -
11000 015 7621	Public Works Labor Charges	\$ -	\$ -	\$ 11,557	\$ -	\$ 4,517	\$ 4,517
11000 015 7629	Charges from Facilities Maintenance	\$ 55,930	\$ 35,472	\$ 108,954	\$ 53,038	\$ 77,628	\$ 77,628
11000 015 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PSB EXPENDITURES		\$ 177,592	\$ 162,479	\$ 234,857	\$ 177,469	\$ 200,500	\$ 196,300

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
- 7510 **ENGINEERING** - ALLOTMENT FOR ENGINEERING ASSISTANCE AS NEEDED
- 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

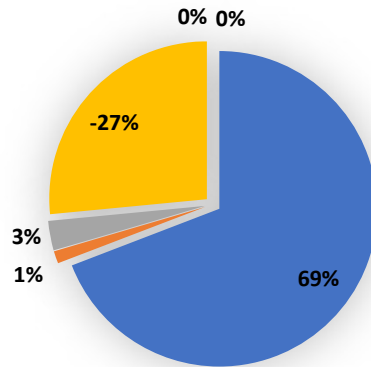
GENERAL FUND
PUBLIC WORKS DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

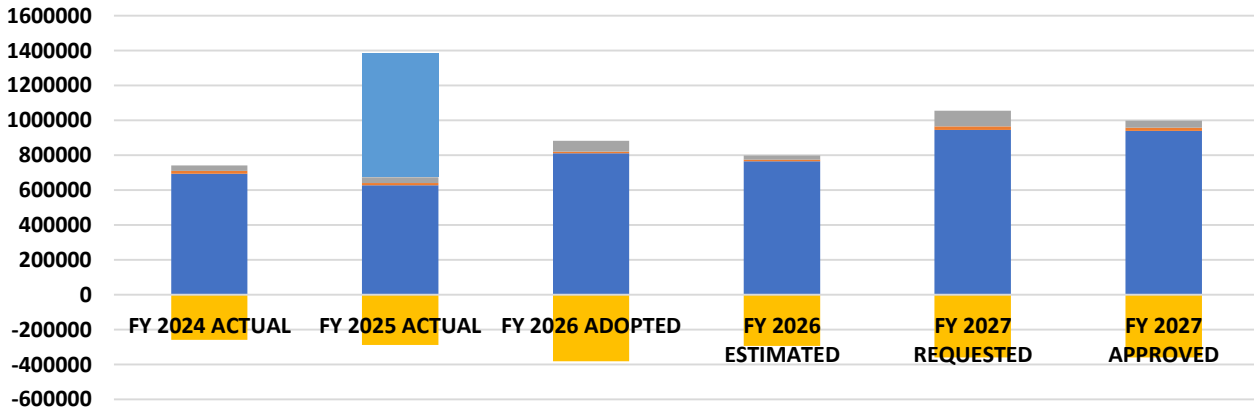
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	693,161	626,422	810,052	764,253	944,173	939,173
COMMODITIES	16,373	13,647	9,950	9,157	19,950	17,250
SERVICES	31,692	32,293	61,258	23,666	90,911	40,911
INTERGOVERNMENTAL	(259,522)	(288,068)	(381,337)	(293,301)	(360,244)	(360,244)
CAPITAL	-	710,238	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	481,704	1,094,533	499,923	503,775	694,790	637,090

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	\$ 579,613	\$ 579,613
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	\$ 299,987	\$ 299,987
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	\$ -
11000 021 7018	Miscellaneous Tools	\$ -	\$ -	\$ 1,200	\$ 1,045	\$ 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	\$ -	\$ 21,607	\$ 21,607
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)	\$ (451,682)	\$ (451,682)
11000 021 7622	Charges from Garage	\$ -	\$ -	\$ -	\$ -	\$ 89,272	\$ 89,272
11000 021 7629	Charges from Capital Facilities	\$ 4,049	\$ 371	\$ 3,899	\$ 4,187	\$ 2,166	\$ 2,166
11000 021 7900	Capital Expenditures	\$ -	\$ 710,238	\$ -	\$ -	\$ -	\$ -
TOTAL PUBLIC WORKS EXPENDITURES		\$ 481,704	\$ 1,094,533	\$ 499,923	\$ 503,775	\$ 694,790	\$ 637,090

JUSTIFICATION & EXPLANATION
PUBLIC WORKS DEPARTMENT

GL ACCT DESCRIPTION

6001 SALARIES & WAGES						
	Public Works Director Salary				\$	106,619
	Public Works Assistant Director Salary				\$	92,588
	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				\$	579,613
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%)	\$	47,313
STATE OF ALASKA PERS (22%)	\$	141,115
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	111,559
TOTAL	\$	299,987
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 VISIBILITY 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		

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

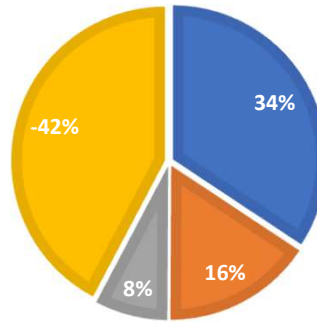
GENERAL FUND
GARAGE DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

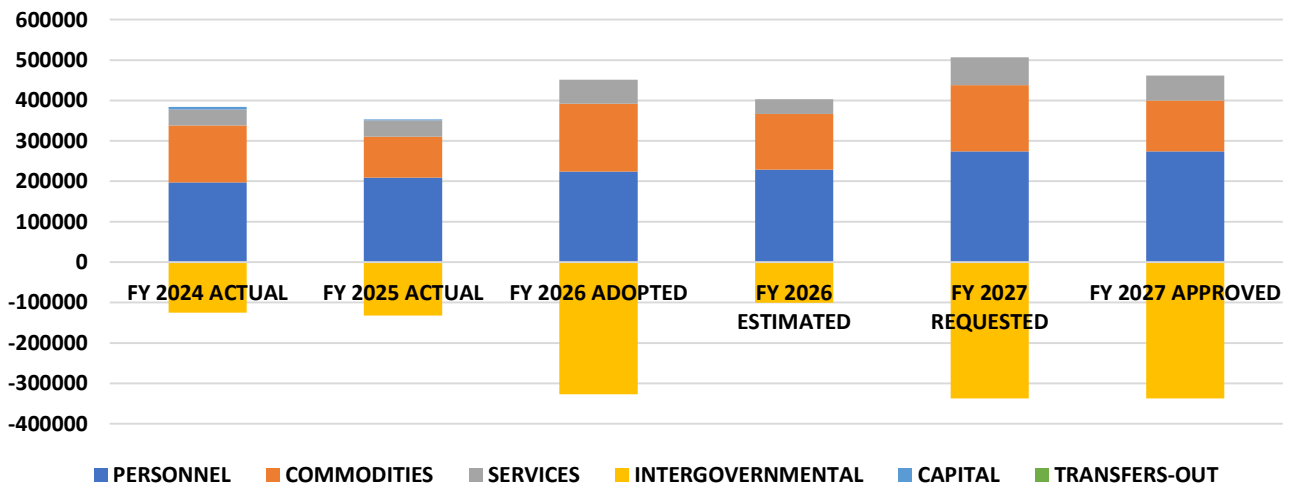
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	197,518	208,640	223,863	228,542	274,086	274,086
COMMODITIES	140,780	102,452	168,400	138,136	164,200	126,200
SERVICES	39,358	40,076	59,246	36,938	68,771	61,271
INTERGOVERNMENTAL	(125,028)	(132,115)	(327,510)	(100,445)	(337,661)	(337,661)
CAPITAL	6,059	2,099	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	258,686	221,152	123,999	303,171	169,397	123,897

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES

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



GARAGE EXPENDITURES BY FISCAL YEAR



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	\$ -	\$ 5,243	\$ 5,243
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	\$ -	\$ 4,517	\$ 4,517
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	\$ 303,171	\$ 169,397	\$ 123,897

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*

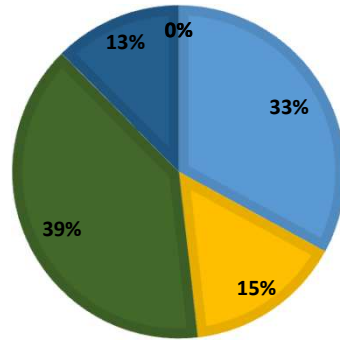
- 7001 **MATERIALS & SUPPLIES** - ALLOTMENT FOR OFFICE SUPPLIES, CLEANING SUPPLIES, TAPE MEASURES, THERMOMETERS, WRANGELL CLEAN-UP DAY SUPPLIES, AND OTHER MISC. EQUIPMENT & SUPPLIES
- 7002 **FACILITY REPAIR & MAINTENANCE** - ALLOTMENT FOR MISC. PW FACILITY REPAIRS & MAINTENANCE
- 7010 **VEHICLE MAINTENANCE** - 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

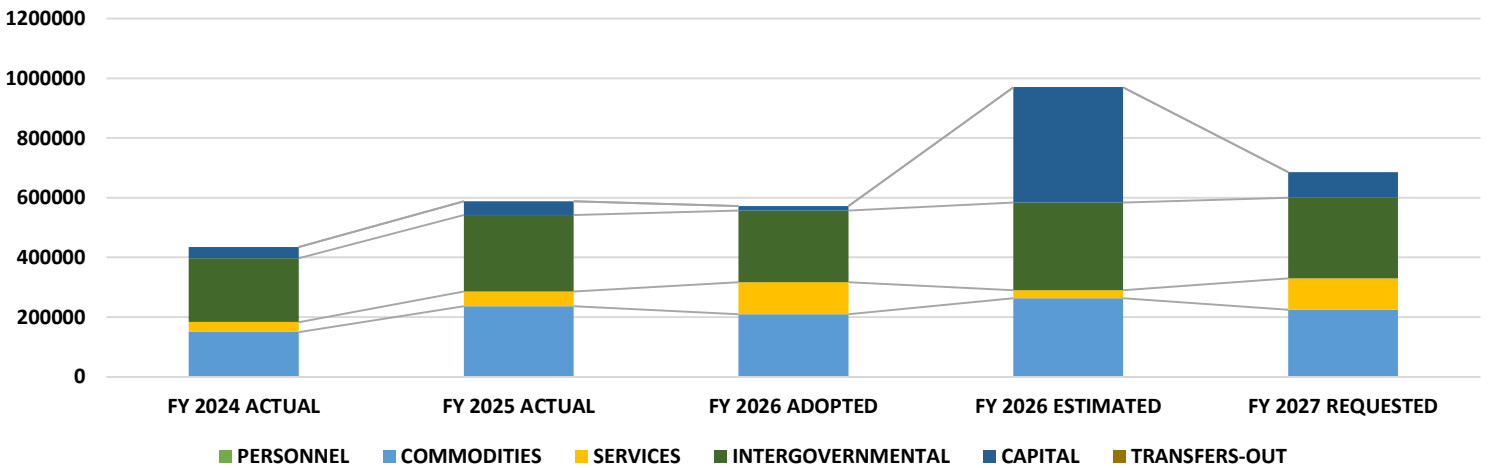
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	-	-	-	-	-	-
COMMODITIES	150,422	236,892	210,500	263,855	225,500	225,500
SERVICES	33,273	50,000	106,649	26,847	104,644	69,644
INTERGOVERNMENTAL	213,714	255,632	240,126	292,711	269,944	269,944
CAPITAL	37,634	46,555	15,000	386,814	85,000	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	435,044	589,080	572,275	970,228	685,088	565,088

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	\$ 75,000
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	\$ 40,000
11000 024 7621	Public Works Labor Charges	\$ 175,234	\$ 207,556	\$ 154,094	\$ 249,097	\$ 180,673	\$ 180,673
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	\$ 685,088	\$ 565,088

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 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 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	\$ -	\$ 4,517	\$ 4,517
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	\$ 12,017	\$ 12,017
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)	\$ (12,017)	\$ (12,017)
Total Surplus (Deficit)		\$ 2,273	\$ 3,107	\$ (4,352)	\$ 3,810	\$ (8,017)	\$ (7,617)

JUSTIFICATION & EXPLANATION
 CEMETERY

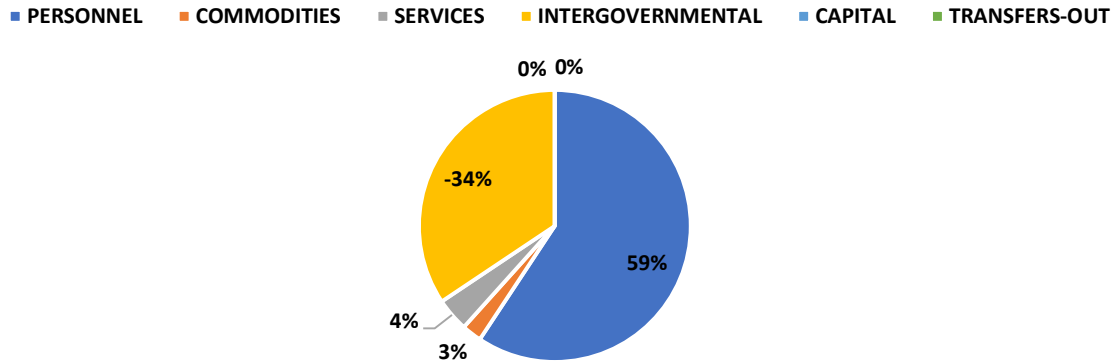
GL ACCT DESCRIPTION

- 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

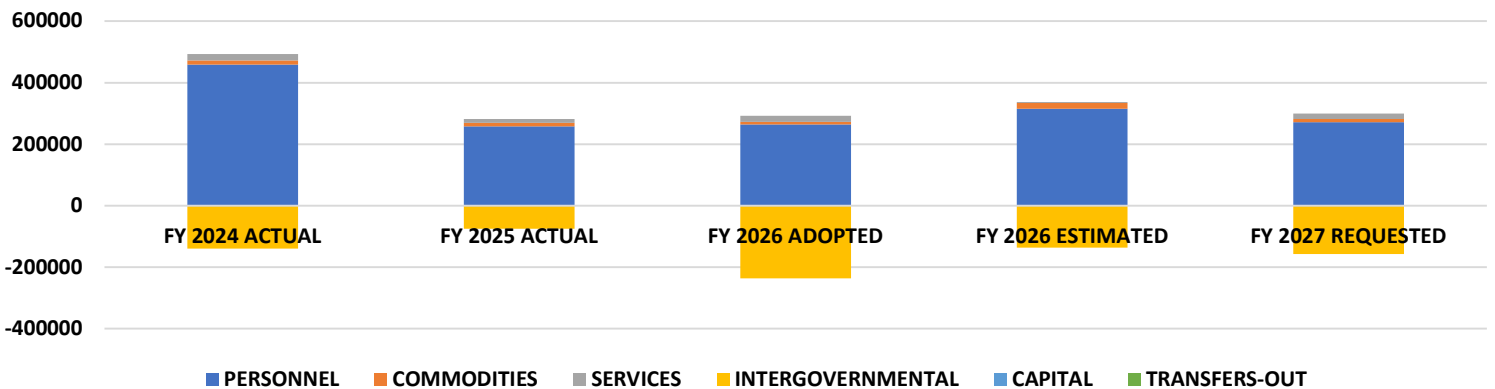
SUMMARY OF EXPENDITURES BY TYPE

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	2,951	18,239	18,239
INTERGOVERNMENTAL	(139,149)	(74,386)	(236,619)	(136,012)	(156,986)	(156,986)
CAPITAL	-	-	-	-	-	30,000
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	354,821	206,974	55,833	201,169	143,145	173,145

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	\$ -	\$ 7,272	\$ 7,272
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)	\$ (137,574)	\$ (163,023)	\$ (163,023)
11000 029 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
TOTAL CAPITAL FACILITIES EXPENDITURES		\$ 354,821	\$ 206,974	\$ 55,833	\$ 201,169	\$ 143,145	\$ 173,145

JUSTIFICATION & EXPLANATION
 FACILITIES MAINTENANCE DEPARTMENT

GL ACCT DESCRIPTION

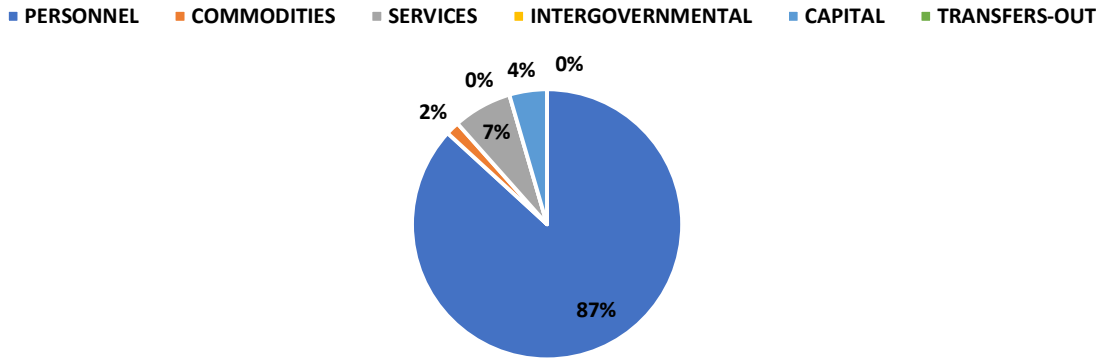
6001	SALARIES & WAGES	
	Facilities Custodian Salary	\$ 45,742
	Facilities Maintenance Lead Salary	\$ 70,688
	Facilities Maintenance Specialist Salary	\$ 58,461
	Custodian Vehicle Stipend	\$ 1,800
	TOTAL	\$ 176,691
6005	OVERTIME	
	Facilities Maintenance Lead	\$ 2,039
	Facilities Maintenance Specialist	\$ 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

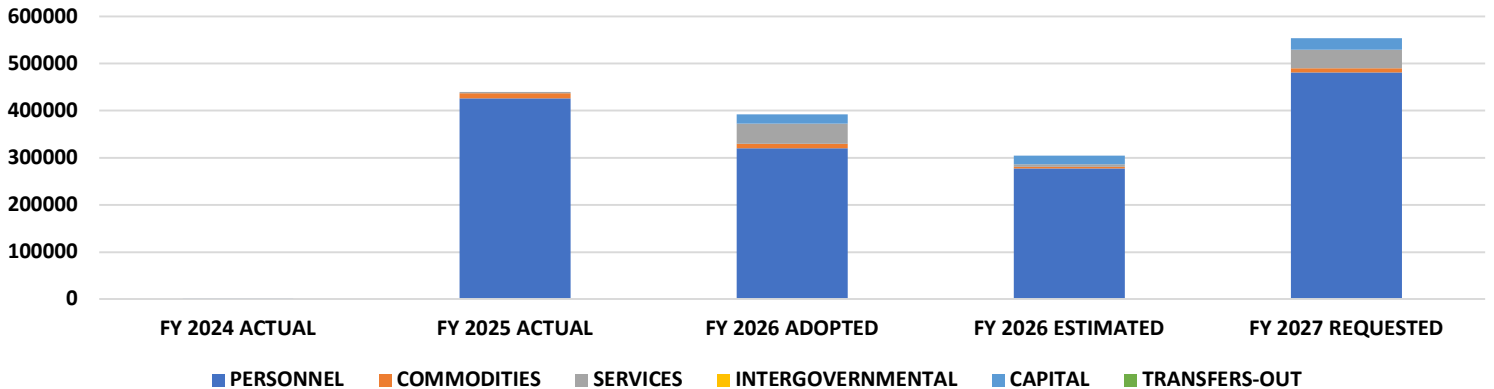
SUMMARY OF EXPENDITURES BY TYPE

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	5,239	39,040	16,540
INTERGOVERNMENTAL	-	-	-	-	-	-
CAPITAL	-	-	20,000	18,563	25,000	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	2,282	440,158	392,252	304,401	554,144	506,644

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	\$ -	\$ -	\$ -
11000 030 7519	Professional Services	-	\$ 241	\$ 30,000	\$ -	\$ 30,000	\$ 10,000
11000 030 7900	Capital Expenditures	-	\$ -	\$ 20,000	\$ 18,563	\$ 25,000	\$ -
TOTAL CAPITAL FACILITIES EXPENDITURES		\$ 2,282	\$ 440,158	\$ 392,252	\$ 304,401	\$ 554,144	\$ 506,644

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

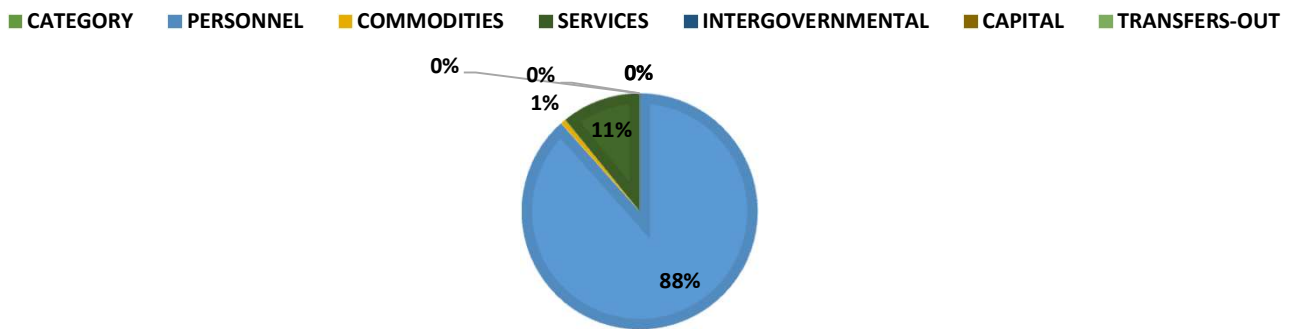
7519 **PROFESSIONAL SERVICES** - COSTS FOR ENGINEERING (CONTINGENCY) AND ADDITIONAL CONTRACT PROJECT MANAGEMENT WORK

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

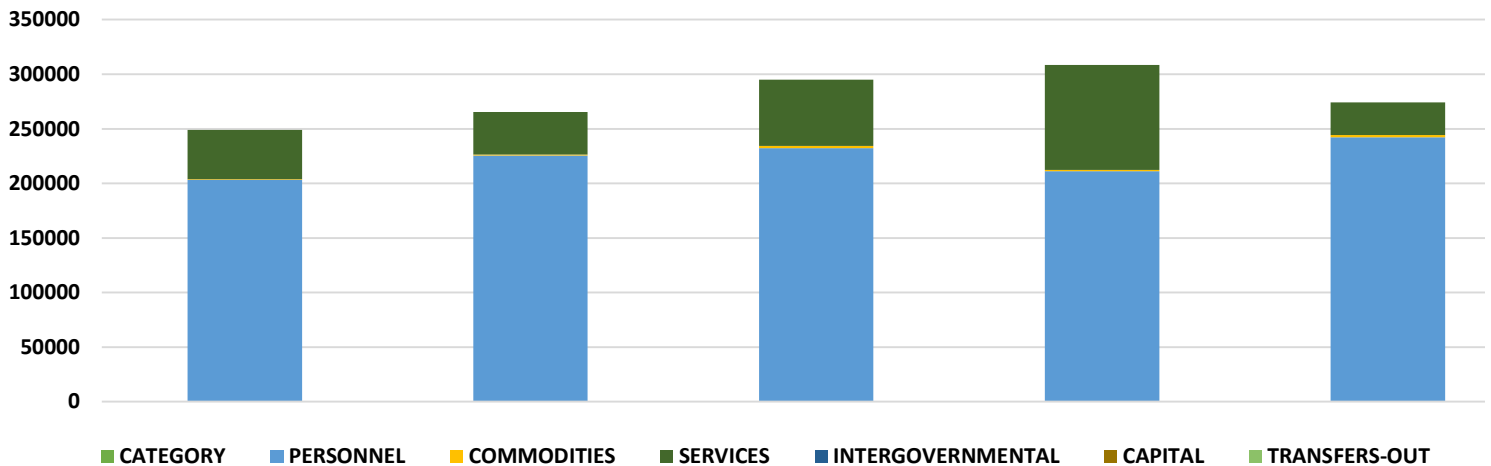
SUMMARY OF EXPENDITURES BY TYPE

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	29,752	16,752
INTERGOVERNMENTAL	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	249,134	265,491	294,917	308,453	274,015	261,015

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	\$ 15,000	\$ 2,000
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	\$ 274,015	\$ 261,015

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 Community Contributions for FY 2027 will be in the form of in-kind utilities

JUSTIFICATION & EXPLANATION

GL ACCT DESCRIPTION

- 7507 **MEMBERSHIPS & DUES** - SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATIONS.
- 7621 **PW LABOR CHARGES** - LABOR CHARGE BILLED WHEN NEW WATER OR SEWER INSTALLATIONS ARE DONE, OR OTHER SEWER WORK CHARGED.
- 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**

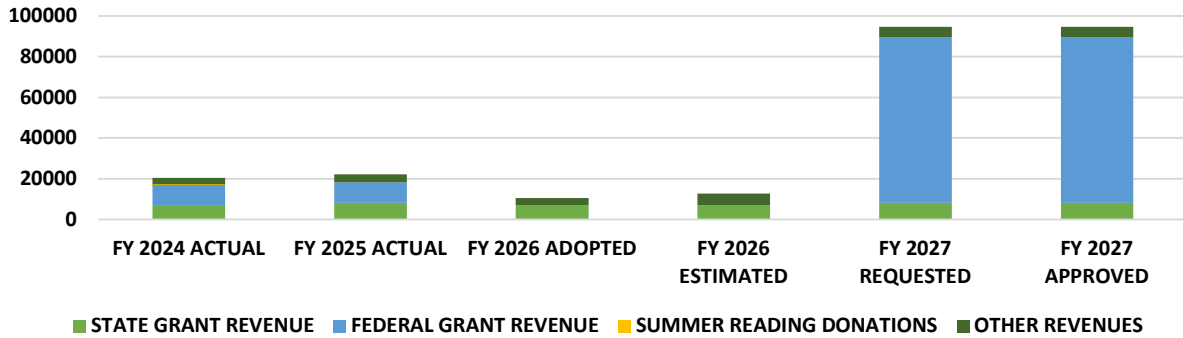
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 11000, Dept 034

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	10,000	10,000	-	-	81,409	81,409
SUMMER READING DONATIONS	275	-	-	-	-	-
OTHER REVENUES	3,251	3,833	3,500	5,657	5,000	5,000
TOTAL REVENUES	20,526	22,083	10,500	12,657	94,659	94,659

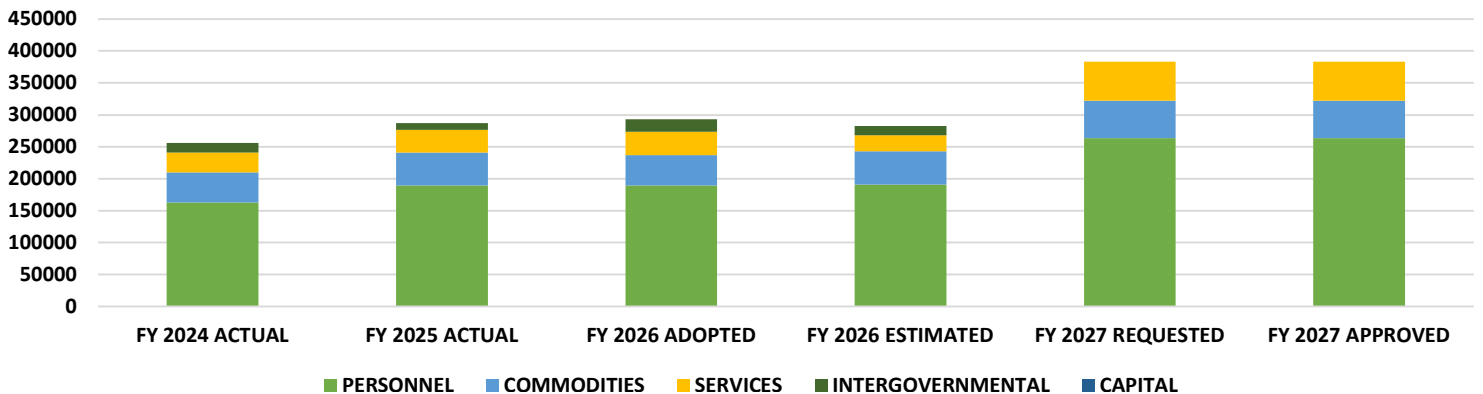
LIBRARY REVENUES BY FISCAL YEAR



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	263,444	263,444
COMMODITIES	46,885	51,306	47,775	52,049	59,136	59,136
SERVICES	31,095	35,643	36,519	25,110	60,682	60,682
INTERGOVERNMENTAL	14,857	10,485	19,699	13,957	-	-
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	255,790	287,234	293,351	282,175	383,262	383,262

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	\$ -	\$ -	\$ 81,409	\$ 81,409
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	\$ 94,659	\$ 94,659

LIBRARY GENERAL FUND EXPENDITURES

11000 034 6001	Salaries & Wages*	\$ 96,161	\$ 112,292	\$ 114,657	\$ 124,682	\$ 157,967	\$ 157,967
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	\$ 78,977	\$ 78,977
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	\$ -	\$ 9,488	\$ 9,488
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	\$ 13,957	\$ -	\$ -
11000 034 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIBRARY EXPENDITURES		\$ 255,790	289,575	\$ 293,351	\$ 282,175	\$ 383,262	\$ 383,262

Total Library Revenues	\$ 21,526	33,083	\$ 10,500	\$ 42,657	\$ 94,659	\$ 94,659
Total Library Expenditures	\$ (255,790)	(289,575)	\$ (293,351)	\$ (282,175)	(383,262)	(383,262)
Total Operating Surplus (Deficit)	\$ (234,264)	(256,493)	\$ (282,851)	\$ (239,518)	(288,603)	(288,603)

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		
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
	LIBRARY ASSISTANT II	\$	49,716
	PROGRAMMING COORDINATOR	\$	37,287
	TOTAL	\$	157,967
6002	TEMPORARY WAGES - ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP	\$	18,500
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	11,973.91
	STATE OF ALASKA PERS (22%)	\$	34,753
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	32,250
	TOTAL	\$	78,977
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

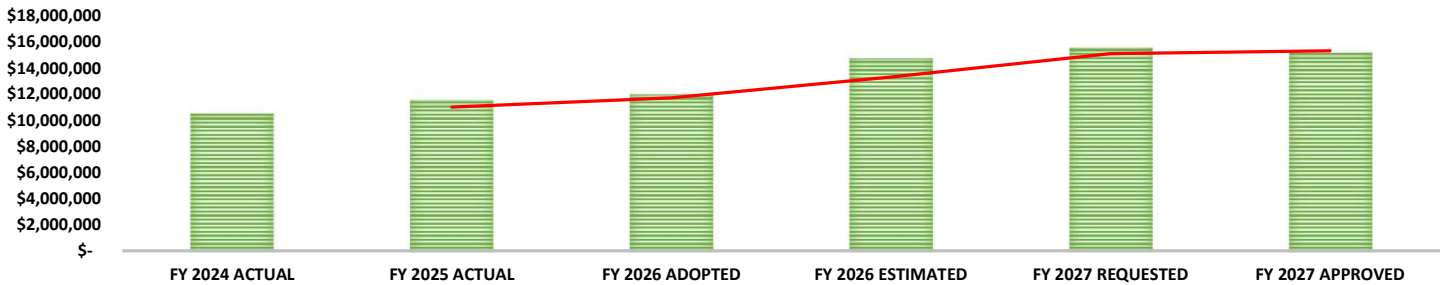
		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERMANENT FUND REVENUES							
20000 000 4371	Cold Storage Lease	\$ 21,495	\$ -	\$ 36,239	\$ 36,239	\$ 36,239	\$ 36,239
20000 000 4550	Investment Income (Loss)	\$ 912,948	\$ 1,015,942	\$ 350,000	\$ 3,000,000	\$ 362,500	\$ 362,500
20000 000 4650	Land & Lot Sales (Tidelands)	\$ 63,800	\$ -	\$ 50,000	\$ 111,887	\$ 50,000	\$ 50,000
TOTAL REVENUES		\$ 998,243	\$ 1,015,942	\$ 436,239	\$ 3,148,126	\$ 448,739	\$ 448,739

PERMANENT FUND EXPENDITURES & TRANSFERS-OUT							
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	\$ 14,654,993	\$ 14,654,993
	CHANGE IN NET POSITION	\$ 998,243	\$ 1,015,942	\$ 436,239	\$ 3,148,126	\$ 873,739	\$ 448,739
	ENDING FUND BALANCE (6/30/XXXX)	\$ 10,490,925	\$ 11,506,867	\$ 11,943,106	\$ 14,654,993	\$ 15,528,731	\$ 15,103,731
APCM Investment Allocation	UNRESTRICTED BALANCE	\$ 9,139,943	\$ 10,025,056	\$ 10,405,117	\$ 12,767,778	\$ 12,767,778	\$ 13,158,730
	RESTRICTED FOR P&R	\$ 1,350,982	\$ 1,481,811	\$ 1,537,988	\$ 1,887,215	\$ 1,887,215	\$ 1,945,002
	TOTAL FUND BALANCE	\$ 10,490,925	\$ 11,506,867	\$ 11,943,106	\$ 14,654,993	\$ 15,528,731	\$ 15,103,731

*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

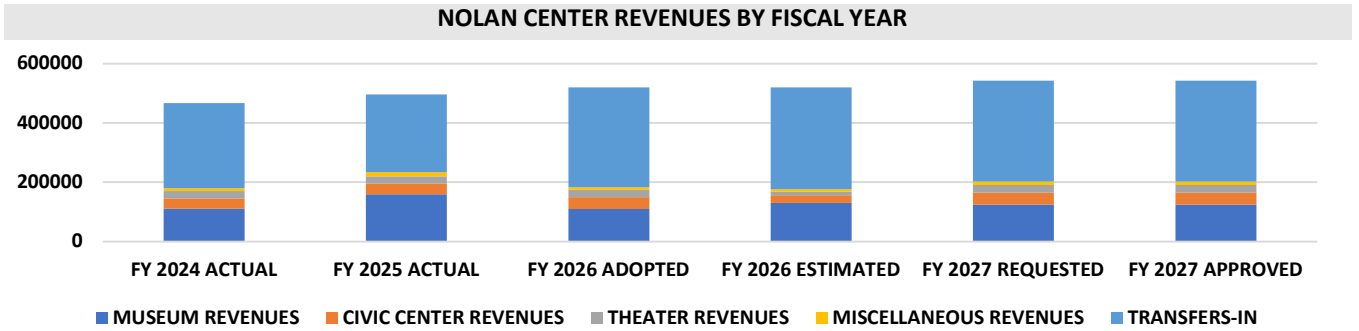
- 4371 COLD STORAGE LEASE** - PROCEEDS FROM THE COLD STORAGE FACILITY LEASE. THE COLD STORAGE FACILITY WAS PARTIALLY FUNDED BY THE PERMANENT FUND WHEN IT WAS INITIALLY BUILT. THE PROCEEDS FROM LEASING THE FACILITY ARE TO BE INVESTED BACK INTO THE PERMANENT FUND
- 4550 INVESTMENT INCOME** - THE CHANGE 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)

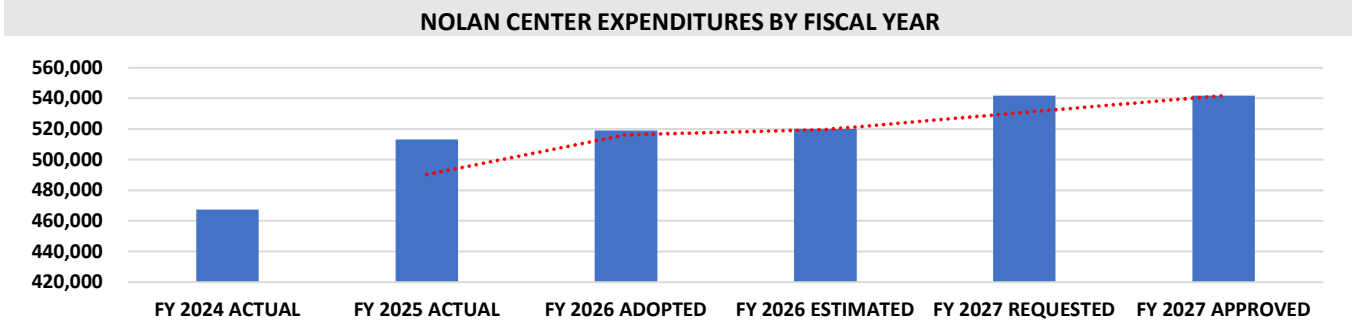
SPECIAL REVENUE TYPE
NOLAN CENTER

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	130,264	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	11,402	25,000	25,000
MISCELLANEOUS REVENUES	9,440	14,885	9,000	9,484	13,000	13,000
TRANSFERS-IN	287,810	262,312	335,088	342,635	338,820	338,820
TOTAL REVENUE & TRANSFERS-IN	\$ 467,272	\$ 496,398	\$ 519,088	\$ 519,904	\$ 541,820	\$ 541,820



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	87,728	137,257	137,257
INTERGOVERNMENTAL	30,819	11,680	29,437	32,102	16,352	16,352
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
DEPARTMENT SPECIFIC EXPENDITURES						
MUSEUM EXPENDITURES	38,723	62,436	40,000	50,720	40,000	45,000
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	519,904	541,820	541,820



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	\$ 182,635	\$ 243,820	\$ 243,820
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	\$ 12,490	\$ 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	\$ 75,024	\$ 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	\$ 7,334	\$ 15,000	\$ 15,000
TOTAL REVENUES & TRANSFERS-IN		\$ 467,272	\$ 513,286	\$ 519,088	\$ 519,904	\$ 541,820	\$ 541,820
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	\$ -	\$ 30,921	\$ 30,921
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	\$ 32,102	\$ 16,352	\$ 16,352
21000 125 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL OPERATING EXPENDITURES		\$ 395,722	\$ 422,673	\$ 449,088	\$ 420,358	\$ 471,820	\$ 466,820
MUSEUM OPERATING EXPENDITURES							
21010 121 7050	Concessions & Merchandise for Resale	\$ 36,724	\$ 62,374	\$ 35,000	\$ 45,928	\$ 35,000	\$ 40,000
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	\$ 45,000
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	\$ 519,904	\$ 541,820	\$ 541,820
Total Operating Revenues		\$ 467,272	\$ 513,286	\$ 519,088	\$ 519,904	\$ 541,820	\$ 541,820
Total Operating Expenses		\$ 467,272	\$ 513,286	\$ 519,088	\$ 519,904	\$ 541,820	\$ 541,820
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 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		

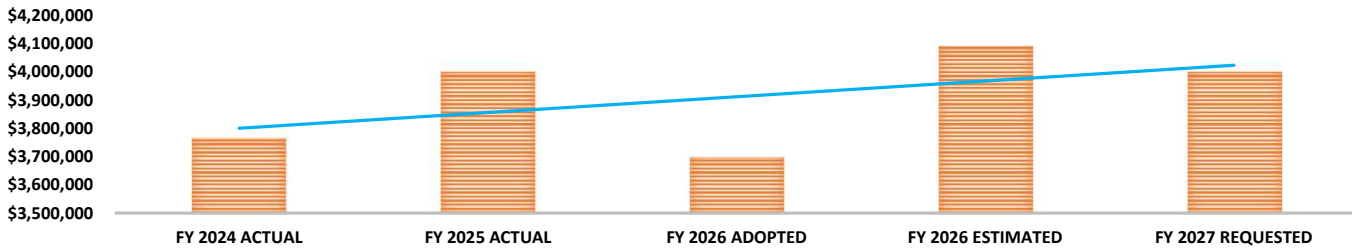
CITY AND BOROUGH OF WRANGELL
 2027 ANNUAL BUDGET
 Fund #22XXX (Sales Tax Fund Consolidated)

SPECIAL REVENUE FUND TYPE
 SALES TAX FUND
 DETAIL OF EXPENDITURES

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
SALES TAX FUND REVENUES		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	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**

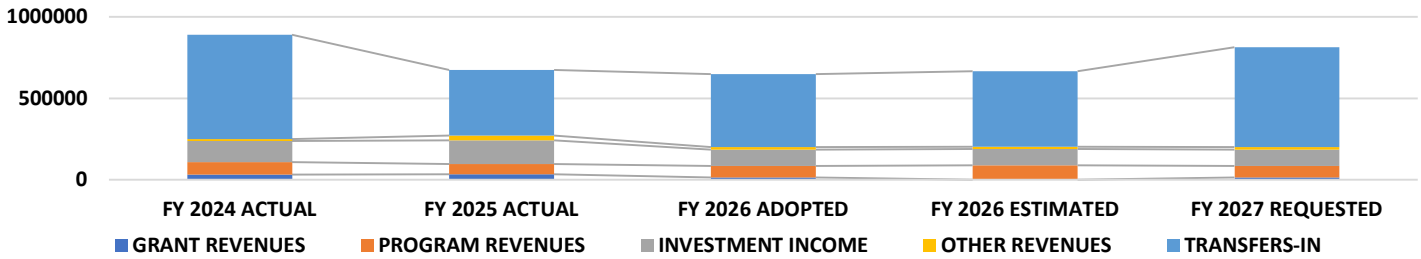
Fund 24XXX (Parks & Recreation Consolidated)

**SPECIAL REVENUE TYPE
PARKS AND RECREATION**

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
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	463,064	611,803	524,595
TOTAL REVENUE & TRANSFERS-IN	\$ 890,554	\$ 674,565	\$ 648,432	\$ 665,484	\$ 812,990	\$ 732,620

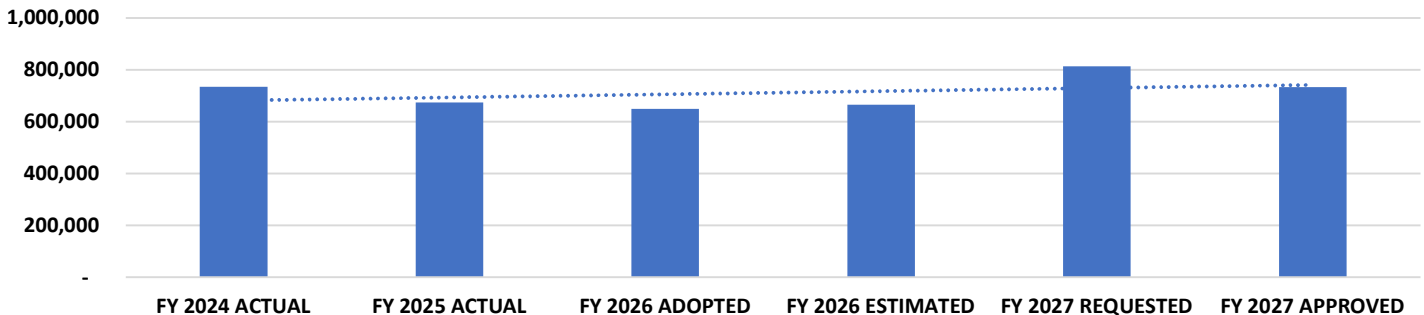
PARKS & RECREATION REVENUES BY FISCAL YEAR



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 EXPENDITURES						
PERSONNEL	408,208	443,381	368,225	426,700	465,300	465,300
COMMODITIES	17,179	22,029	17,250	22,326	20,250	15,500
SERVICES	58,521	54,622	39,778	37,897	43,567	43,567
INTERGOVERNMENTAL	6,621	3,998	34,297	5,583	25,702	25,702
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	665,484	812,990	732,620

PARKS & RECREATION EXPENDITURES BY FISCAL YEAR



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

**SPECIAL REVENUE FUND TYPE
PARKS & RECREATION
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	\$ 463,064	\$ 611,803	\$ 524,595
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	\$ 665,484	\$ 812,990	\$ 732,620
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	\$ 50,000	\$ 50,000
24000 140 6005	Overtime	\$ 3,810	\$ 3,410	\$ 3,000	\$ 3,439	\$ 4,134	\$ 4,134
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	\$ 15,364	\$ 21,567	\$ 21,567
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	\$ 5,583	\$ 12,939	\$ 12,939
TOTAL GENERAL OPERATING EXPENDITURES		\$ 490,528	\$ 524,030	\$ 459,550	\$ 492,506	\$ 554,820	\$ 550,070
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	\$ 665,484	\$ 812,990	\$ 732,620
TOTAL REVENUES & TRANSFERS-IN		\$ 890,554	\$ 674,565	\$ 648,432	\$ 665,484	\$ 812,990	\$ 732,620
TOTAL EXPENDITURES		\$ 734,447	\$ 674,565	\$ 648,433	\$ 665,484	\$ 812,990	\$ 732,620
P&R SURPLUS (DEFICIT)		\$ 156,107	-	-	\$ -	\$ -	-

SPECIAL REVENUE

Fund #24300

Project Description	GL Account	Account Description	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
	24300 000 4978 00 24004	Transfer from CPV Fund (Cash Match for Grant)	\$ 107,150	\$ -	\$ -	\$ -	\$ -
PROJECT: 24004	24300 000 4999 48 24004	FLAP Grant Revenue for Mt. Dewey Extension	\$ 328,072	\$ -	\$ -	\$ -	\$ -
<i>Mt. Dewey Trail Expansion</i>	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	24300 000 4999 50 24006	DCRA-LGLR Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Swimming Pool Siding & Brick Column Façade Replacement</i>	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	24300 000 4910 00 24007	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
<i>City Park Pavillion Fireplace Repair</i>	24300 142 9999 00 24007	City Park Pavillion Fireplace Repair Expenditures	\$ 510	\$ -	\$ -	\$ -	\$ -
		Resources available over resources used	\$ (510)	\$ -	\$ -	\$ -	\$ -
PROJECT: 24010	24300 000 4999 24 24010	DHS & EM 2021 Disaster Grant Revenue	\$ -	\$ 275,640	\$ 246,910	\$ -	\$ -
<i>City Park Pavillion Replacement Project</i>	24300 000 9999 24 24010	City Park Pavillion Replacement Project	\$ -	\$ 275,640	\$ 246,400	\$ -	\$ -
		Resources available over resources used	\$ -	\$ -	\$ 510	\$ -	\$ -
PROJECT: 24011	24300 000 4999 15 24011	HEC Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Healthy & Equitable Communities Project</i>	24300 000 9999 15 24011	HEC Grant Expenses	\$ 29,738	\$ -	\$ -	\$ -	\$ -
		Resources available over resources used	\$ (29,738)	\$ -	\$ -	\$ -	\$ -
PROJECT: 24012	24300 000 4925 00 24012	Transfer from Secure Rural Schools	\$ -	\$ -	\$ 11,463	\$ 800,000	\$ 800,000
<i>Swimming Pool Roof Replacement</i>	24300 000 9999 00 24012	Pool Roof Replacement Expenditures	\$ -	\$ -	\$ 11,463	\$ 800,000	\$ 800,000
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -	\$ -

JUSTIFICATION & EXPLANATION

PARKS & RECREATION 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 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** - LIFE GUARD 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	\$ -	\$ 1,615,198	\$ 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	\$ 1,685,198	\$ 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 8990	Transfer to SRS Capital Project Fund	\$ -	\$ -	\$ 704,750	\$ 855,934	\$ 316,149	\$ 316,149
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	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ 1,147,625	\$ 792,875	\$ 973,592	\$ 1,125,076	\$ 1,859,024	\$ 1,859,024
TOTAL REVENUES		\$ 928,825	28,812	70,000	\$ 1,685,198	\$ 851,883	\$ 851,883
TOTAL EXPENDITURES		\$ (1,147,625)	(792,875)	(973,592)	\$ 1,125,076	\$ 1,859,024	\$ 1,859,024
CHANGE IN NET POSITION		\$ (218,800)	(764,063)	\$ (903,592)	\$ 560,122	\$ (1,007,141)	\$ (1,007,141)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 2,034,887	1,816,087	\$ 1,052,024	\$ 1,052,024	\$ 1,612,146	\$ 1,612,146
CHANGE IN NET POSITION		\$ (218,800)	(764,063)	(903,592)	\$ 560,122	(1,007,141)	(1,007,141)
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 1,816,087	\$ 1,052,024	\$ 148,432	\$ 1,612,146	\$ 605,005	\$ 605,005

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	\$ 316,149	\$ 316,149
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	316,149	316,149
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	\$ 316,149	\$ 316,149
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	\$ 316,149	\$ 316,149
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)	\$ -	\$ -	\$ -

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	\$ 80,084	\$ 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	\$ 88,882	\$ 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	\$ 88,882	\$ 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)	\$ 69,382	\$ (27,213)	\$ (11,213)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 162,876	\$ 120,080	\$ 133,717	\$ 95,482	\$ 164,864	\$ 164,864
CHANGE IN NET POSITION		\$ (42,796)	\$ (12,591)	\$ (38,235)	\$ 69,382	\$ (27,213)	\$ (11,213)
ENDING RESERVE BALANCE (6/30/20XX)		\$ 120,080	\$ 107,490	\$ 95,482	\$ 164,864	\$ 137,651	\$ 153,651

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	\$ -	\$ 20,820	\$ 20,820
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	\$ 46,820	\$ 40,820
TOTAL CHANGE IN NET POSITION		\$ 63,996	\$ 59,905	\$ 5,500	\$ 120,821	\$ 38,180	\$ 44,180
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	\$ 38,180	\$ 44,180
ENDING RESERVE BALANCE (6/30/20XX)		\$ 359,020	\$ 418,925	\$ 424,425	\$ 545,245	\$ 583,425	\$ 589,425

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	\$ 737	\$ 19,180	\$ 19,180
TOTAL EXPENDITURES		\$ (10,000)	\$ -	\$ 5,000	\$ 737	\$ 19,180	\$ 19,180
CHANGE IN NET POSITION		\$ 10,000	\$ -	\$ (5,000)	\$ (737)	\$ (19,180)	\$ (19,180)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 9,917	\$ 19,917	\$ 19,917	\$ 14,917	\$ 14,180	\$ 14,180
CHANGE IN NET POSITION		\$ 10,000	\$ -	\$ (5,000)	\$ (737)	\$ (19,180)	\$ (19,180)
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 19,917	\$ 19,917	\$ 14,917	\$ 14,180	\$ (5,000)	\$ (5,000)

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	\$ 2,046,820	\$ -	\$ -
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	\$ 2,197,908	\$ 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)	\$ (26,280)	\$ 17,000	\$ 17,000
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 2,496,095	818,021	\$ 585,995	\$ 585,995	\$ 559,714	\$ 559,714
CHANGE IN NET POSITION		\$ (1,678,074)	(232,026)	\$ (311,500)	\$ (26,280)	\$ 17,000	\$ 17,000
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 818,021	\$ 585,995	\$ 274,495	\$ 559,714	\$ 576,714	\$ 576,714

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)