



NIXLE Registration

Tuesday, June 23, 2026

Location: Borough Assembly Chambers

Work Session from 5:30 – 7:00 PM | Regular Meeting at 7:00 PM

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.

WORK SESSION (5:30 - 7:00 PM)

a. FY 2027 Borough Budget

1. CALL TO ORDER

a. PLEDGE OF ALLEGIANCE led by Assembly Member Mach

b. ROLL CALL

2. CEREMONIAL MATTERS

a. Certificate of Service - John Yeager (Port Commission)

3. PERSONS TO BE HEARD

a. CORRESPONDENCE - Letter of opposition to the Data Center from Bruce and Christie Jamieson (considered June 9, 2026)

b. CORRESPONDENCE - Letter of opposition to the Data Center from Wanda Ingram (considered June 9, 2026)

4. AMENDMENTS TO THE AGENDA

5. CONFLICT OF INTEREST

6. CONSENT AGENDA

MOTION ONLY: *Move to Approve the Consent Agenda, as submitted.*

a. Minutes from the June 9, 2026 Regular Assembly Meeting

7. BOROUGH MANAGER'S REPORT

a. FY2027 AK Legislative Budget K-12 Funding

b. FY2027 Legislative Session End Budget Report - Wrangell Draft

c. Library Report

d. Police Department Report

8. BOROUGH CLERK'S REPORT

- [a.](#) Borough Clerk's Report

9. MAYOR AND ASSEMBLY BUSINESS

10. MAYOR AND ASSEMBLY APPOINTMENTS

- [a.](#) Appointment to fill the Vacancy on the Wrangell Port Commission with the term ending October 2026

11. PUBLIC HEARING

- [a.](#) **RESOLUTION No. 06-26-2060** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADOPTING THE BUDGET FOR ALL FUNDS OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, FOR THE FISCAL YEAR 2026-2027
- [b.](#) **ORDINANCE No. 1102** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, REPEALING CHAPTER 3.52, PARKS AND RECREATION BOARD, OF THE WRANGELL MUNICIPAL CODE

12. UNFINISHED BUSINESS

13. NEW BUSINESS

- [a.](#) **Approval of Amendment No. 1** to the Professional Service Agreement with PND Engineers for the Deep Water Port Development, PIDP Planning Project
- [b.](#) **Approval of a Contract Award to McG Constructors, Inc.** for the Wrangell Schools Renovations - Three Sites and the Swimming Pool Roofs Replacement Projects

14. **ATTORNEY'S FILE** – Available for Assembly review in the Borough Clerk's office

15. **EXECUTIVE SESSION** – None.

16. ADJOURNMENT



CITY & BOROUGH OF
Wrangell

FY 2027 ADOPTED **ANNUAL BUDGET**

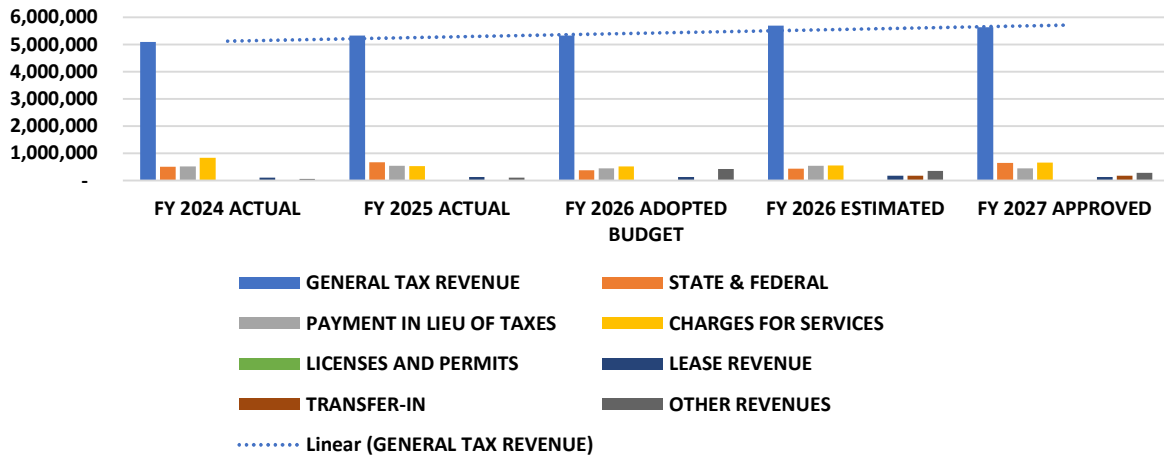
**CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET**

**GENERAL FUND OVERVIEW
GENERAL FUND REVENUE DETAIL**

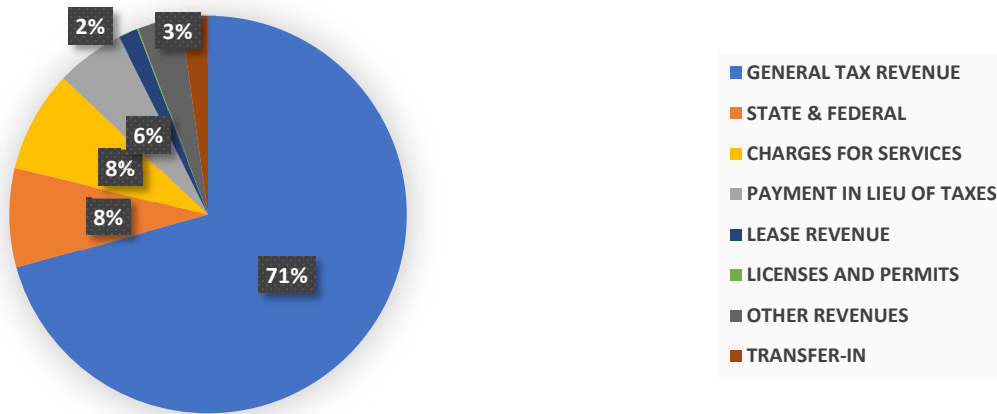
SUMMARY OF GENERAL FUND REVENUES BY TYPE

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



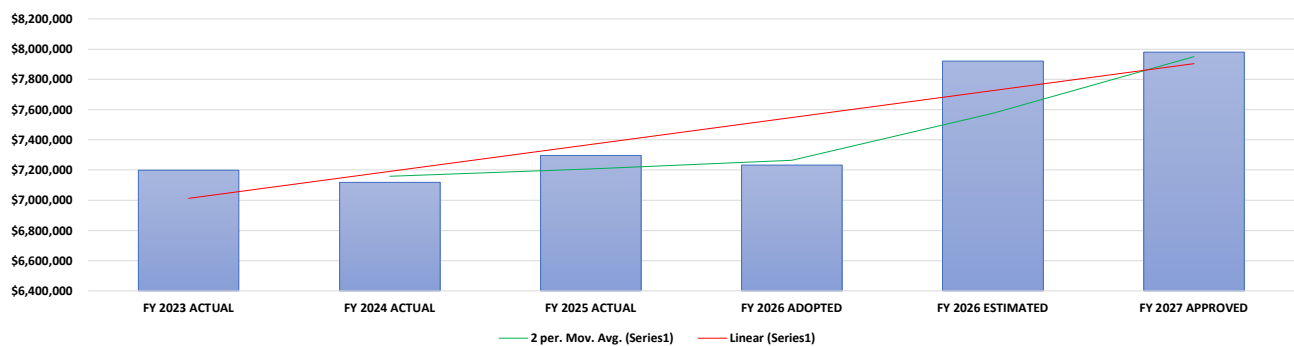
FY 2027 BUDGETED GENERAL FUND REVENUES BY TYPE



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)			
<i>Add: Bond Proceeds</i>				\$ 3,028,959					
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

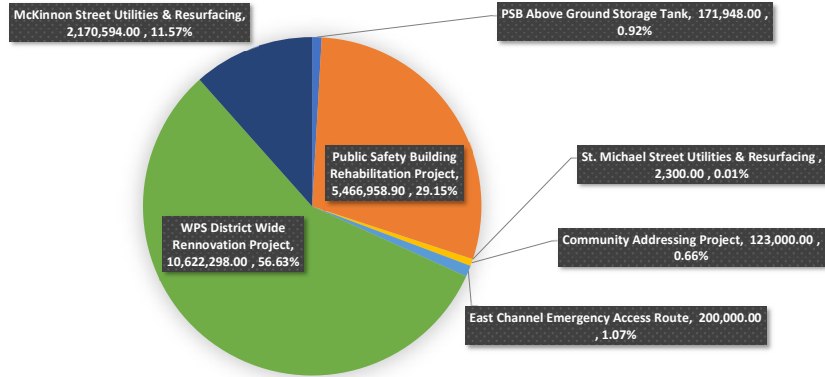
 - Estimated Fund Balance is at the consolidated level and therefore includes the General Fund CIP fund balance

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

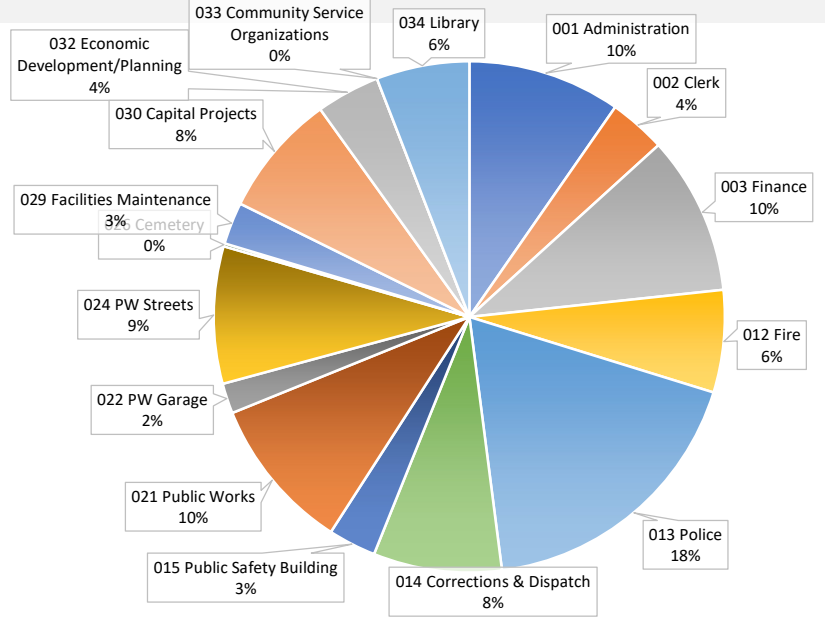


GENERAL FUND SUMMARY & SUBSIDIZATION

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

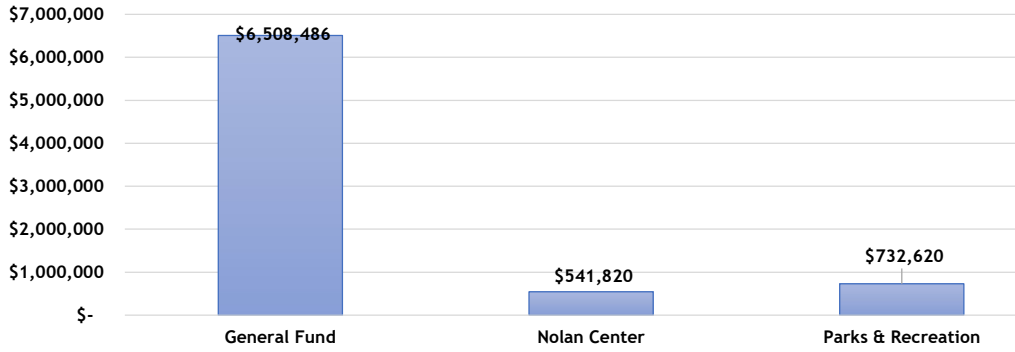
GENERAL FUND APPROPRIATIONS BY DEPARTMENT



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

TOTAL EXPENDITURES BY FUND



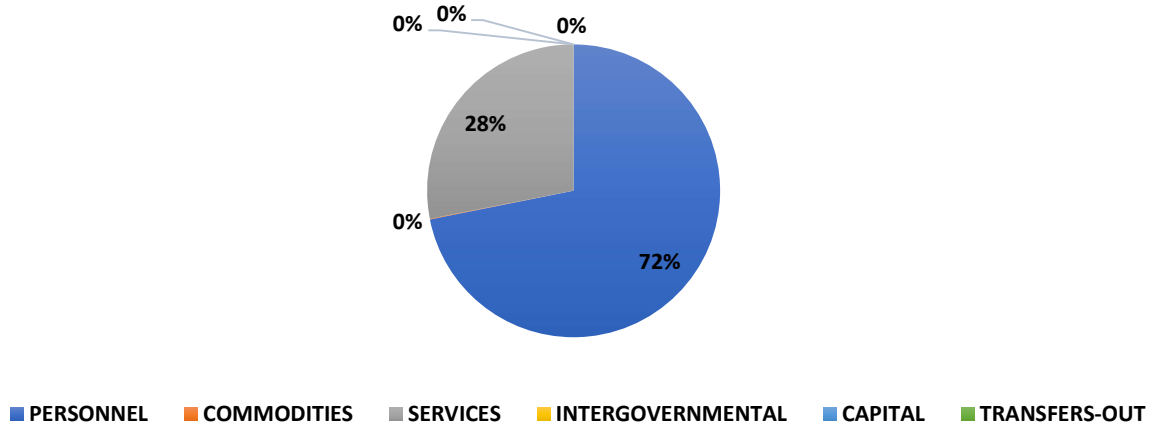
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
 Fund #11000, Dept #001

GENERAL FUND
ADMINISTRATION
 SUMMARY OF EXPENDITURES

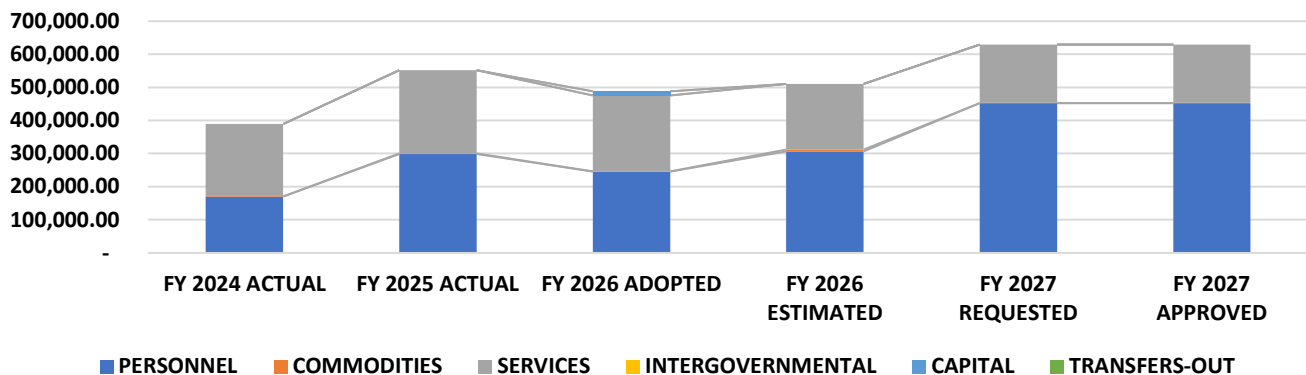
SUMMARY OF EXPENDITURES BY TYPE

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	

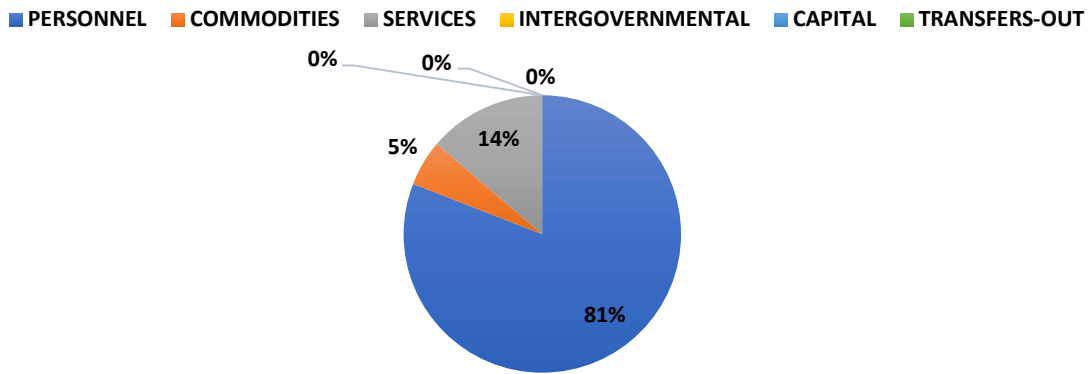
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #11000, Dept #002

GENERAL FUND
CLERK AND ASSEMBLY
SUMMARY OF EXPENDITURES

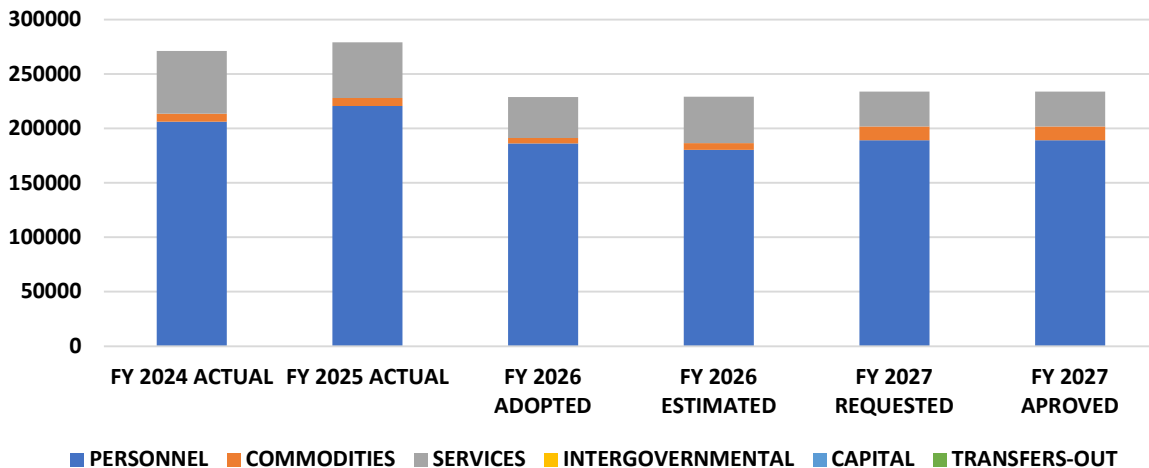
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APROVED
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

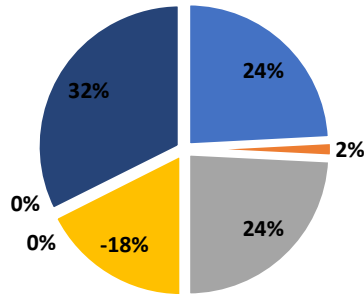
GENERAL FUND
FINANCE DEPARTMENT
DETAIL OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

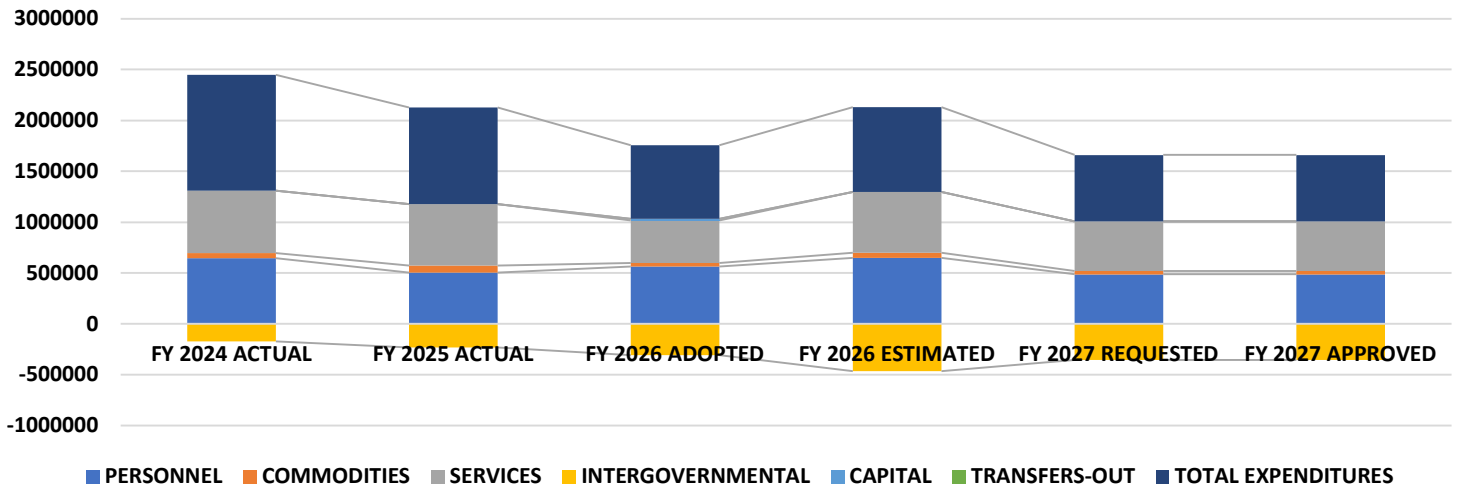
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	644,487	504,438	564,652	647,492	487,140	487,140
COMMODITIES	51,428	69,942	32,000	51,807	32,800	32,800
SERVICES	614,457	604,247	421,868	598,343	487,921	487,921
INTERGOVERNMENTAL	(171,283)	(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

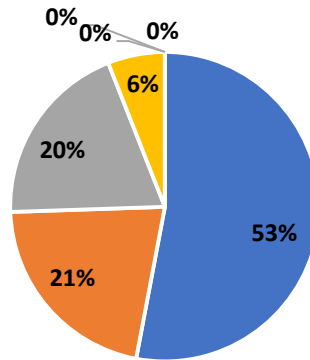
GENERAL FUND
FIRE DEPARTMENT
DETAIL OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

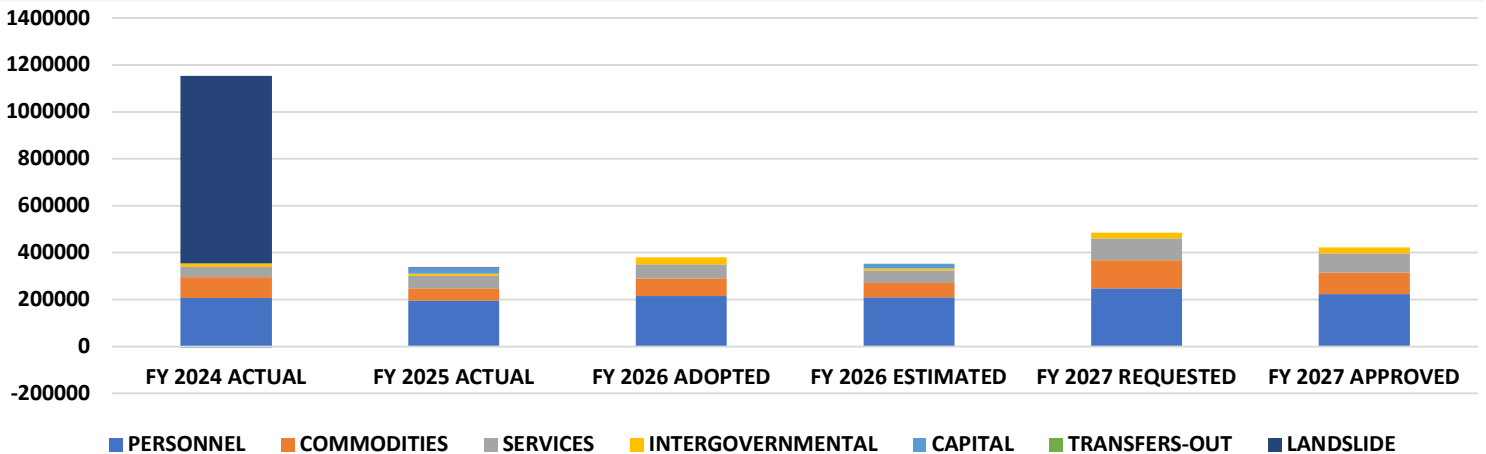
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	207,503	196,990	214,906	209,887	248,121	223,431
COMMODITIES	87,103	51,368	75,000	61,167	120,000	90,500
SERVICES	44,950	51,513	60,559	54,372	92,561	82,561
INTERGOVERNMENTAL	14,391	9,483	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		

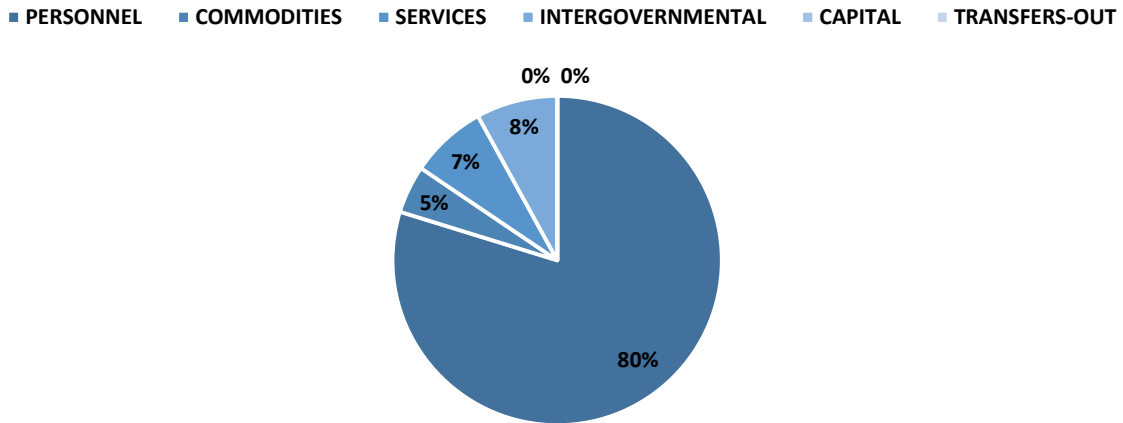
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 11000, Dept 013

GENERAL FUND
POLICE DEPARTMENT
DETAIL OF EXPENDITURES

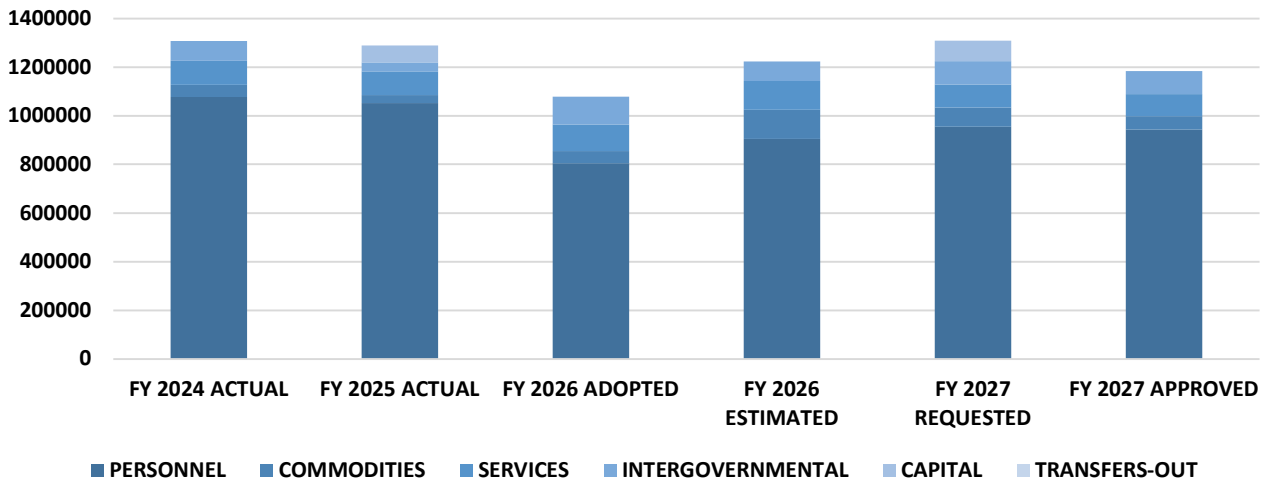
SUMMARY OF EXPENDITURES BY TYPE

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	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	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

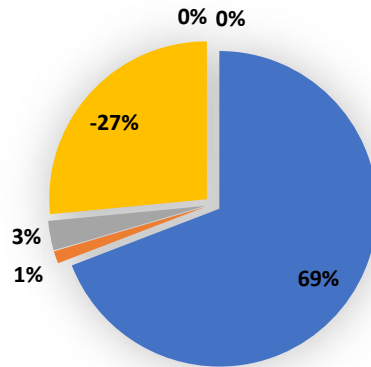
GENERAL FUND
PUBLIC WORKS DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

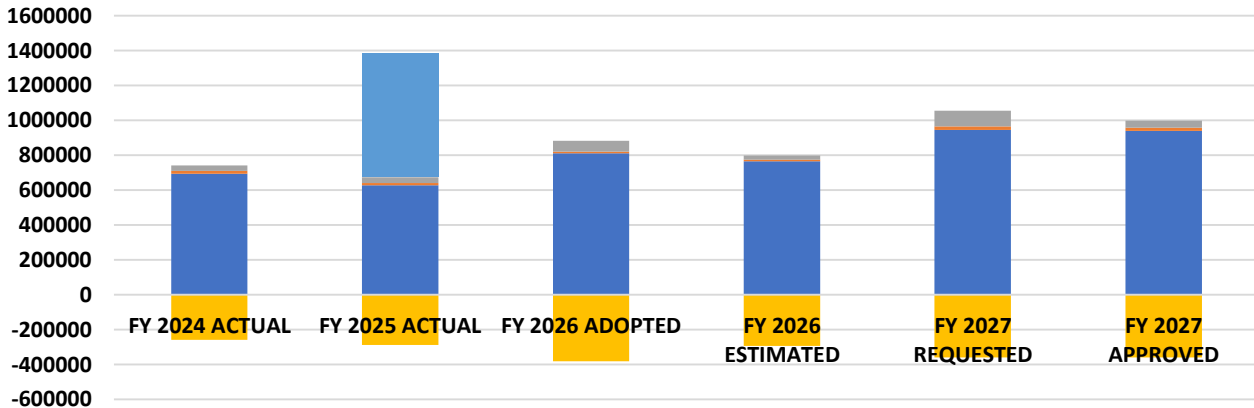
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	693,161	626,422	810,052	764,253	944,173	939,173
COMMODITIES	16,373	13,647	9,950	9,157	19,950	17,250
SERVICES	31,692	32,293	61,258	23,666	90,911	40,911
INTERGOVERNMENTAL	(259,522)	(288,068)	(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

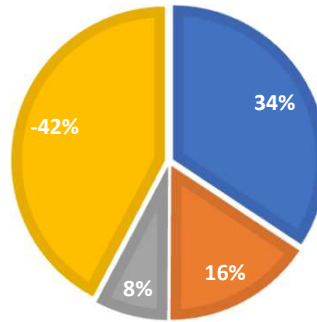
GENERAL FUND
GARAGE DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

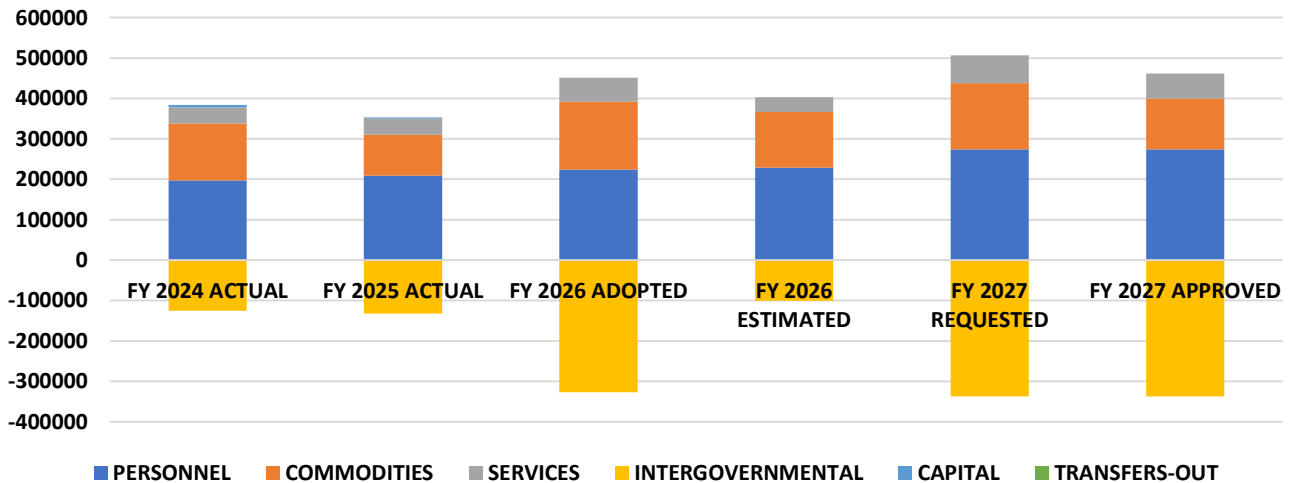
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	197,518	208,640	223,863	228,542	274,086	274,086
COMMODITIES	140,780	102,452	168,400	138,136	164,200	126,200
SERVICES	39,358	40,076	59,246	36,938	68,771	61,271
INTERGOVERNMENTAL	(125,028)	(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*

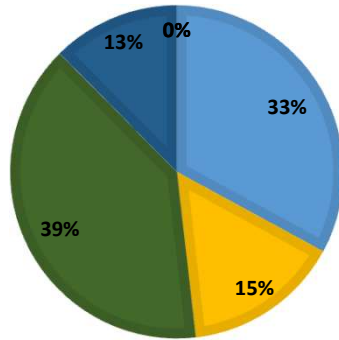
- 7001 **MATERIALS & SUPPLIES** - ALLOTMENT FOR OFFICE SUPPLIES, CLEANING SUPPLIES, TAPE MEASURES, THERMOMETERS, WRANGELL CLEAN-UP DAY SUPPLIES, AND OTHER MISC. EQUIPMENT & SUPPLIES
- 7002 **FACILITY REPAIR & MAINTENANCE** - ALLOTMENT FOR MISC. PW FACILITY REPAIRS & MAINTENANCE
- 7010 **VEHICLE MAINTENANCE**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

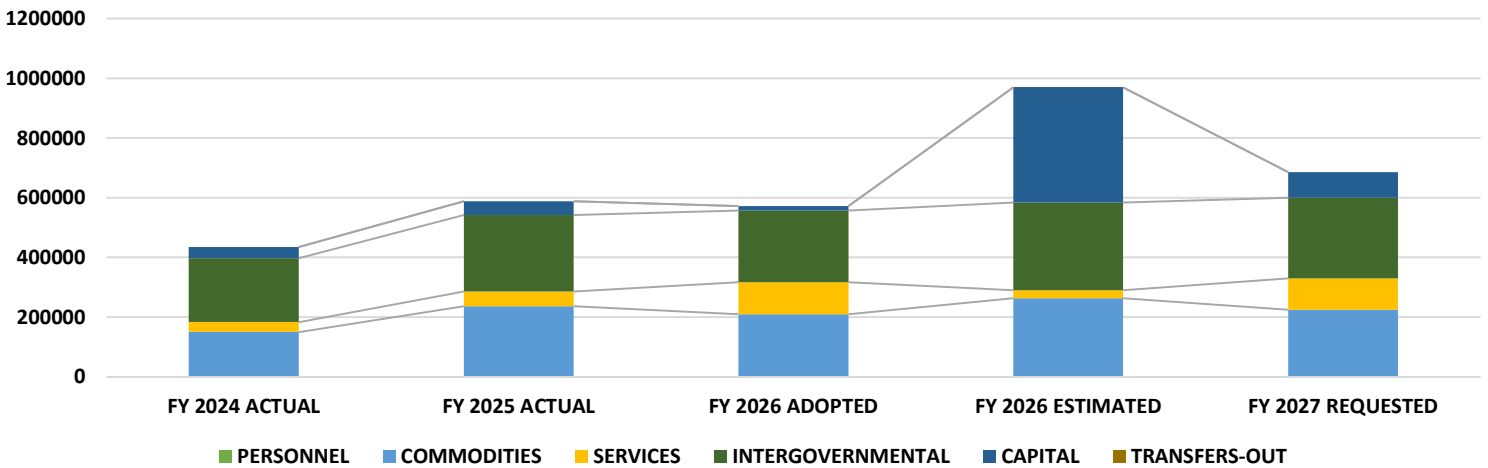
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	-	-	-	-	-	-
COMMODITIES	150,422	236,892	210,500	263,855	225,500	225,500
SERVICES	33,273	50,000	106,649	26,847	104,644	69,644
INTERGOVERNMENTAL	213,714	255,632	240,126	292,711	269,944	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	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	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	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 026 4330	Cemetery Services	\$ 3,830	\$ 3,027	\$ 1,000	\$ 3,425	\$ 3,000	\$ 3,400
11000 026 4335	Cemetery Plot Sales	\$ 1,511	\$ 1,670	\$ 1,000	\$ 550	\$ 1,000	\$ 1,000
TOTAL CEMETARY REVENUES		\$ 5,341	\$ 4,697	\$ 2,000	\$ 3,975	\$ 4,000	\$ 4,400
CEMETERY GENERAL FUND EXPENDITURES							
11000 026 7001	Materials & Supplies	\$ 11	\$ 198	\$ 2,500	\$ 165	\$ 2,500	\$ 2,500
11000 026 7621	Public Works Labor Charges	\$ 3,057	\$ -	\$ 3,852	\$ -	\$ 4,517	\$ 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

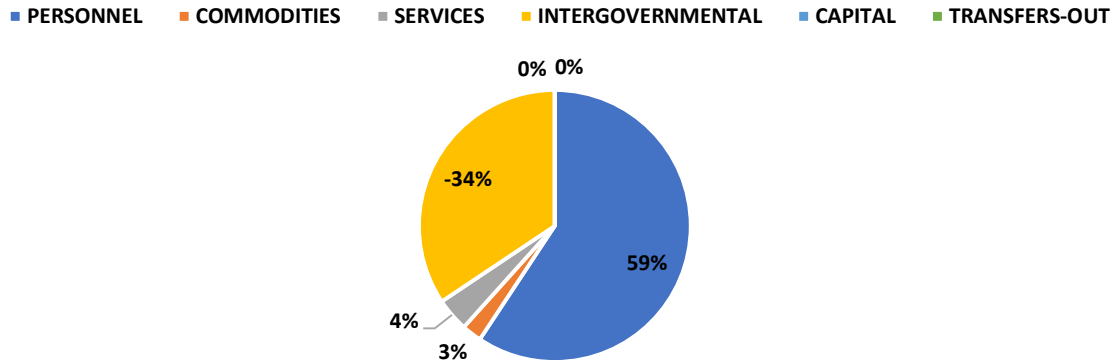
GL ACCT DESCRIPTION

- 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

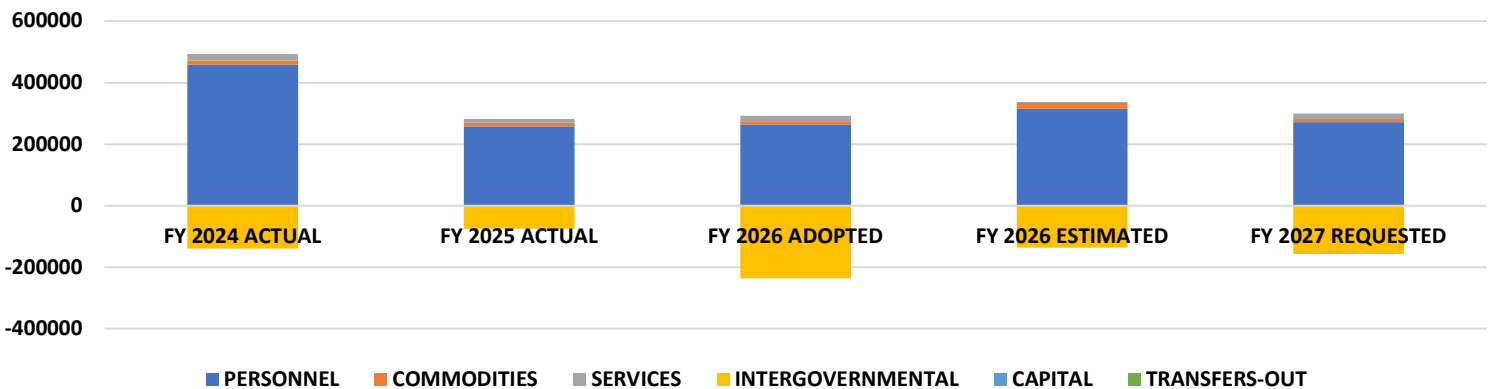
SUMMARY OF EXPENDITURES BY TYPE

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

Item a.

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 11000, Dept 030

GENERAL FUND
CAPITAL PROJECTS 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	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

A pie chart illustrating the distribution of the FY 2027 budget. The largest portion is Personnel at 87%, followed by Services at 7%, and Capital at 4%. Commodities, Intergovernmental, and Transfers-Out each represent 0% of the total budget.

Category	Percentage
PERSONNEL	87%
SERVICES	7%
CAPITAL	4%
COMMODITIES	2%
INTERGOVERNMENTAL	0%
TRANSFERS-OUT	0%

CAPITAL PROJECTS DEPARTMENT EXPENDITURES BY FISCAL YEAR

A stacked bar chart showing the total expenditures for the Capital Projects Department from FY 2024 to the FY 2027 request. The Y-axis represents the amount in dollars, ranging from 0 to 600,000. Personnel is the primary expenditure category, with other categories like Services, Capital, and Commodities contributing smaller amounts. The total expenditure is projected to increase significantly in FY 2027 compared to previous years.

Fiscal Year	PERSONNEL	COMMODITIES	SERVICES	INTERGOVERNMENTAL	CAPITAL	TRANSFERS-OUT
FY 2024 ACTUAL	2,282	-	-	-	-	-
FY 2025 ACTUAL	426,081	10,554	3,522	-	-	-
FY 2026 ADOPTED	320,065	9,800	42,387	-	20,000	-
FY 2026 ESTIMATED	277,460	3,139	5,239	-	18,563	-
FY 2027 REQUESTED	480,954	9,150	39,040	-	25,000	-

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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

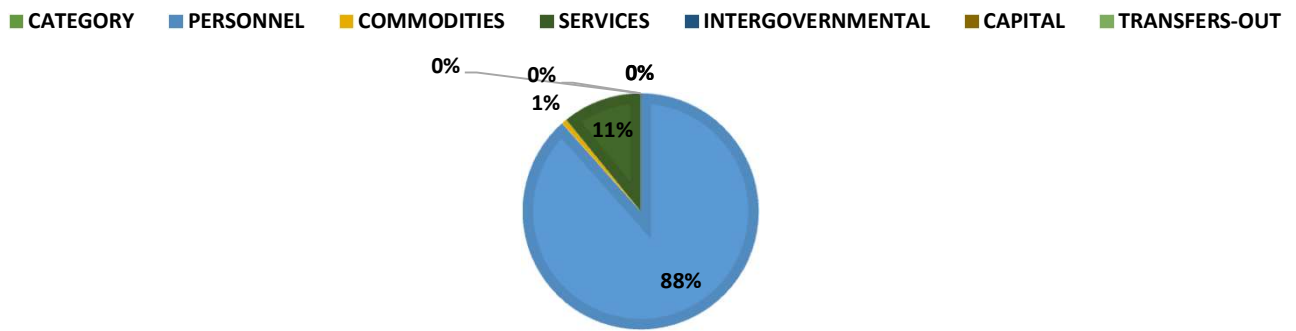
7519 **PROFESSIONAL SERVICES** - COSTS FOR ENGINEERING (CONTINGENCY) AND ADDITIONAL CONTRACT PROJECT MANAGEMENT WORK

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

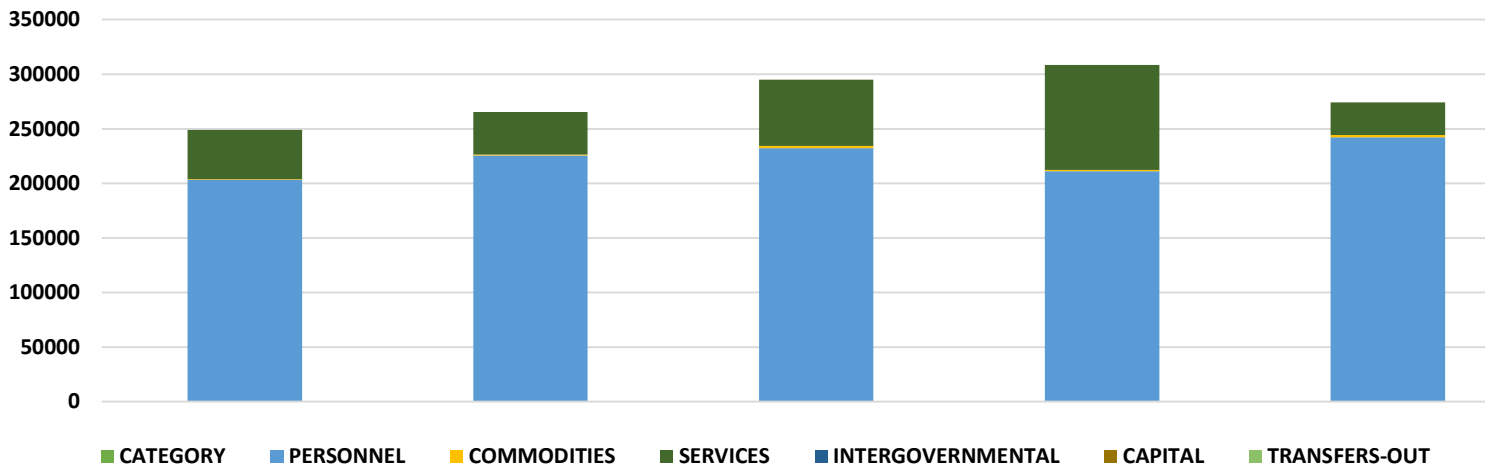
SUMMARY OF EXPENDITURES BY TYPE

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	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	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

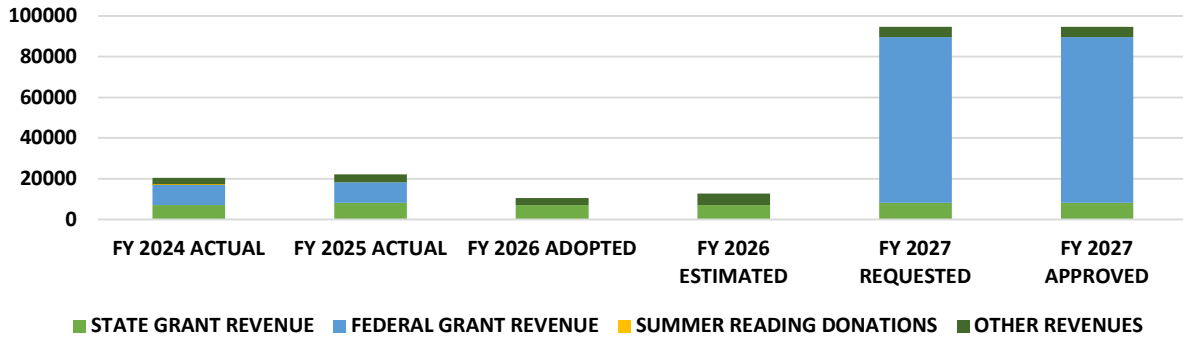
GL ACCT DESCRIPTION

- 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**

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

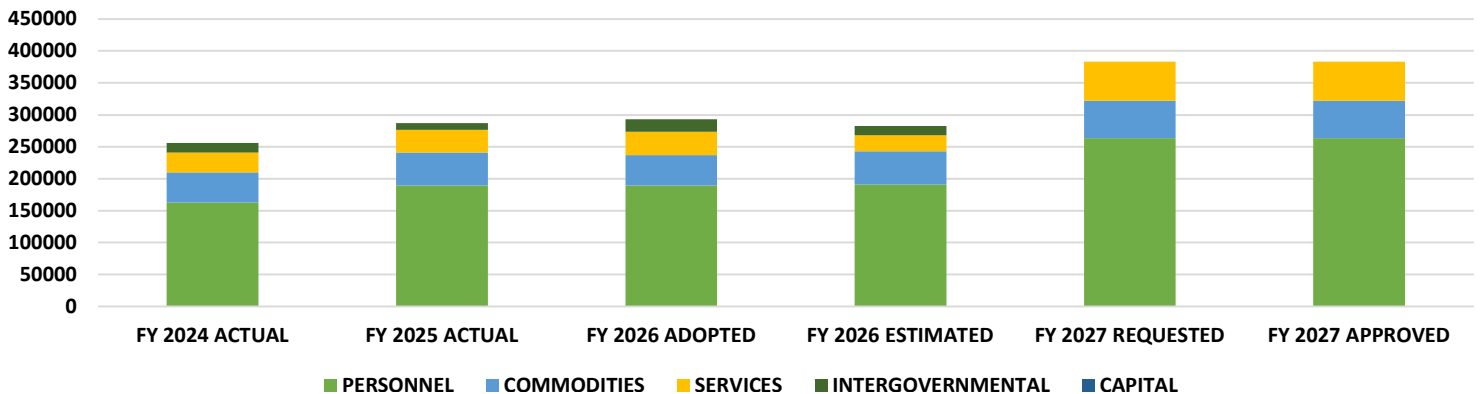
LIBRARY REVENUES BY FISCAL YEAR



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

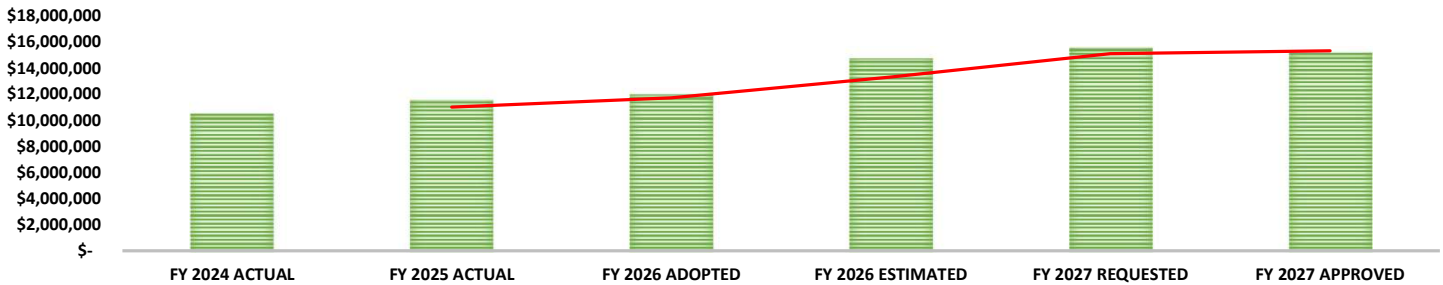
PERMANENT FUND EXPENDITURES & TRANSFERS-OUT

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

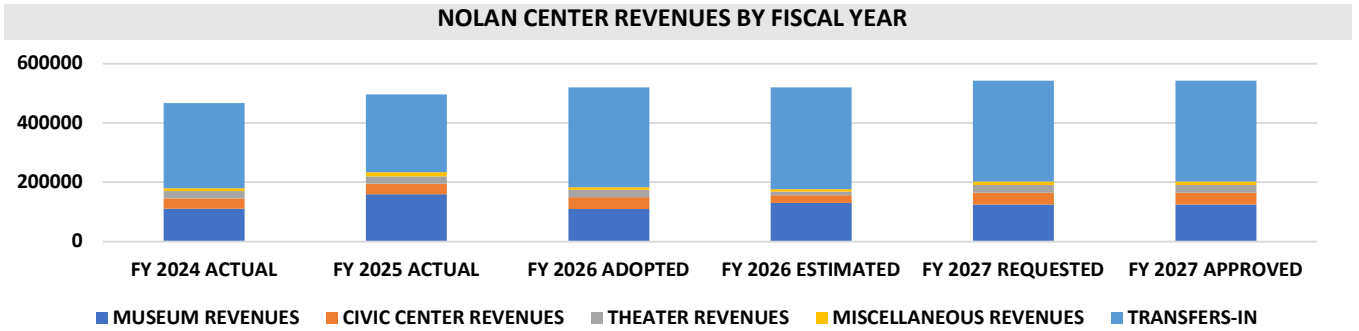
- 4371 COLD STORAGE LEASE** - PROCEEDS FROM THE COLD STORAGE FACILITY LEASE. THE COLD STORAGE FACILITY WAS PARTIALLY FUNDED BY THE PERMANENT FUND WHEN IT WAS INITIALLY BUILT. THE PROCEEDS FROM LEASING THE FACILITY ARE TO BE INVESTED BACK INTO THE PERMANENT FUND
- 4550 INVESTMENT INCOME** - THE CHANGE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

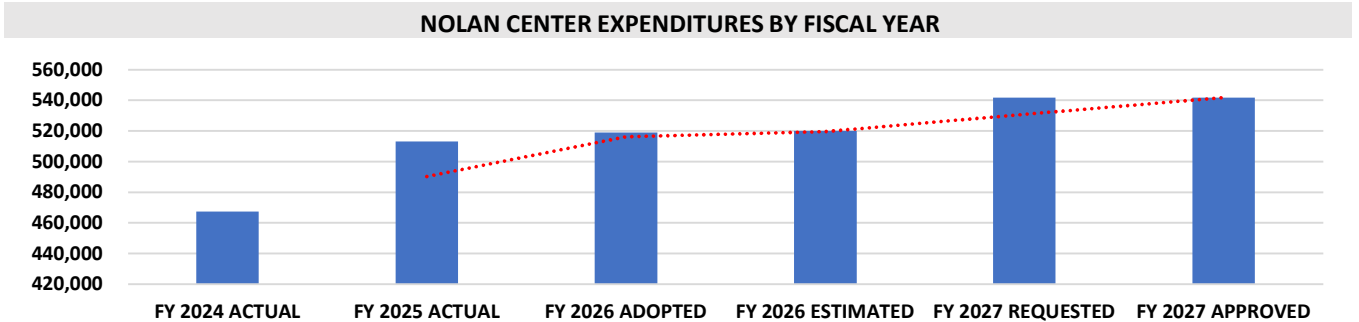
SPECIAL REVENUE TYPE
NOLAN CENTER

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 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				

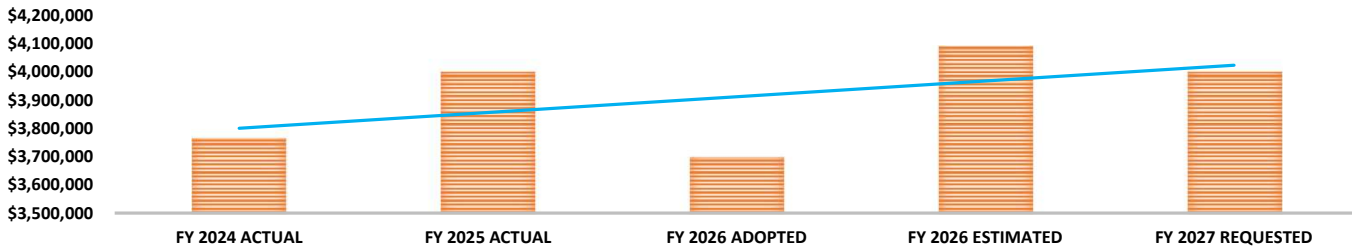
CITY AND BOROUGH OF WRANGELL
 2027 ANNUAL BUDGET
 Fund #22XXX (Sales Tax Fund Consolidated)

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**

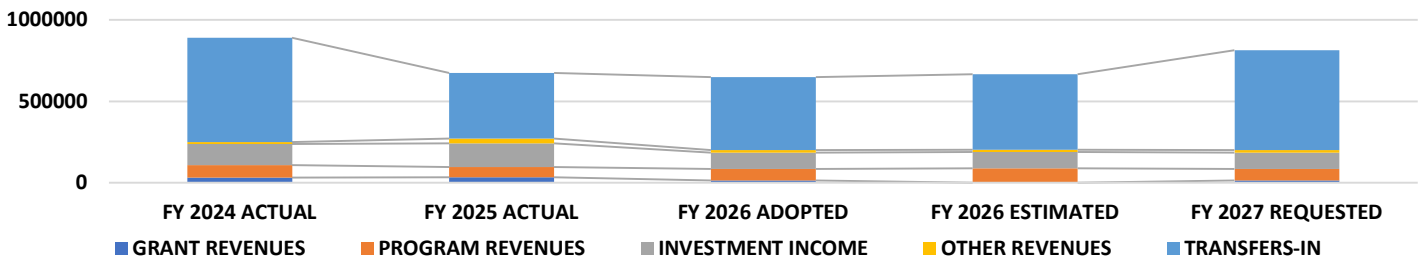
Fund 24XXX (Parks & Recreation Consolidated)

**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

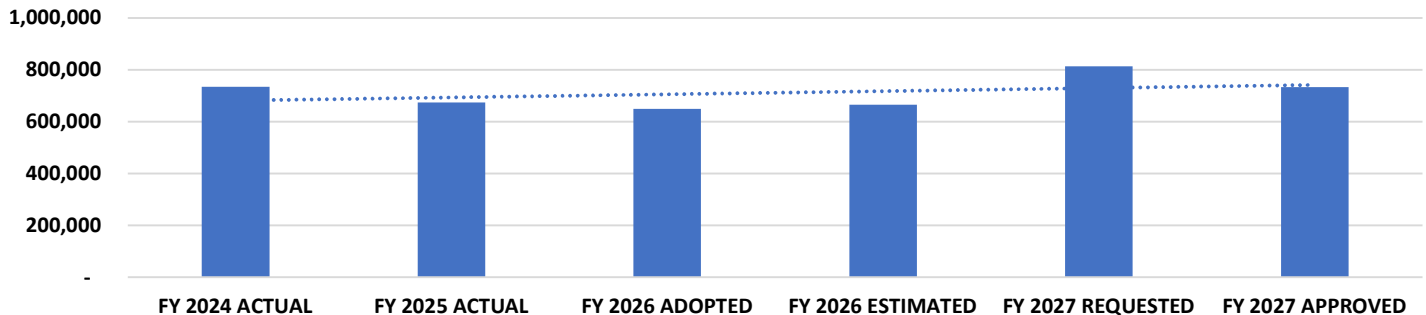
PARKS & RECREATION REVENUES BY FISCAL YEAR



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** - LIFEGUARD TRAINING
- 140 7515 **PERMITS, INSPECTIONS & COMPLIANCE** - ALLOTMENT FOR OPERATION PERMITS, HEALTH & SAFETY INSPECTIONS &
- 140 7519 **PROFESSIONAL SERVICES** - ANNUAL ALLOTMENT FOR LEGAL SERVICES
- 140 7621 **CHARGES FROM PUBLIC WORKS** - COSTS INCURRED BY P&R FOR PUBLIC WORKS LABOR
- 140 7622 **CHARGES FROM GARAGE** - COSTS INCURRED BY P&R FOR GARAGE LABOR
- 140 7629 **CHARGES FROM CAPITAL FACILITIES** - STAFF LABOR COSTS FOR CAPITAL FACILITIES
- 141 7002 **FACILITY REPAIR & MAINTENANCE** - COSTS FOR MAINTENANCE TO BUILDING HEATERS, LOCKER ROOM MAINTENANCE, POOL & BUILDING REPAIRS, AND OTHER MISC. GENERAL MAINTENANCE
- 141 7008 **NON-CAPITAL EQUIPMENT** - EXERCISE EQUIPMENT, WEIGHTS, AND CHLORINATION SYSTEM
- 141 7009 **EQUIPMENT REPAIR & MAINTENANCE** - POOL FILTER REPAIR & MAINTENANCE, WEIGHT ROOM & EXERCISE EQUIPMENT MAINTENANCE, AND OTHER MISC. EQUIPMENT MAINTENANCE
- 141 7021 **WATER TREATMENT CHEMICALS** - ANNUAL ALLOTMENT FOR WATER TREATMENT FOR POOL FACILITY
- 141 7501 **POOL UTILITIES** - WATER, SEWER, GARBAGE, AND ELECTRIC FOR POOL FACILITY
- 141 7900 **POOL CAPITAL EXPENDITURES** - EQUIPMENT OVER \$5,000 IN VALUE THAT IS CAPITAL IN NATURE AND DEPRECIATED OVER AN ESTIMATED USEFUL LIFE
- 142 7002 **FACILITY MAINTENANCE** - COSTS FOR REPAIR & MAINTENANCE TO PARK FACILITIES INCLUDING LAWN MAINTENANCE AND
- 142 7008 **NON-CAPITAL EQUIPMENT** - MISCELLANEOUS EQUIPMENT BELOW \$5,000 USED TO PERFORM PARK MAINTENANCE
- 142 7009 **EQUIPMENT REPAIR & MAINTENANCE** - COSTS FOR PARK EQUIPMENT REPAIRS, CLEANING, AND MAINTENANCE
- 142 7501 **UTILITIES** - WATER, SEWER, AND ELECTRIC INTERDEPARTMENTAL BILLING
- 142 7900 **PARKS CAPITAL EXPENDITURES** - COST OF COMMERCIAL LAWN MOWER
- 143 7002 **FACILITY MAINTENANCE** - COSTS FOR REPAIR & MAINTENANCE TO COMMUNITY CENTER FACILITY
- 143 7008 **NON-CAPITAL EQUIPMENT** - PICKLEBALL AND YOUTH SPORTS EQUIPMENT
- 143 7009 **EQUIPMENT REPAIR & MAINTENANCE** - COSTS FOR COMMUNITY CENTER EQUIPMENT REPAIRS, CLEANING, AND
- 143 7501 **UTILITIES** - WATER, SEWER, GARBAGE, ELECTRIC
- 143 7900 **RECREATION CAPITAL EXPENDITURES** - EQUIPMENT OVER \$5,000 IN VALUE THAT IS CAPITAL IN NATURE AND DEPRECIATED OVER AN ESTIMATED USEFUL LIFE

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

SPECIAL REVENUE FUND
 SECURE RURAL SCHOOLS FUND
 DETAIL OF EXPENDITURES

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
SRS REVENUES & TRANSFERS-IN							
25000 000 4170	Secure Rural Schools - Federal Payment	\$ 837,848	\$ 25,841	\$ -	\$ 1,615,198	\$ 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)

CERTIFICATE OF SERVICE

The City & Borough of Wrangell, Alaska
Presents this Certificate of Service to:

John Yeager

for his service and dedication on the Port Commission from:
June 2008 through June 2026

Patricia Gilbert, Borough Mayor

ATTEST: Kim Lane, MMC, Borough Clerk

Dated this 23rd day of June, 2026

Bruce & Christie Jamieson
P.O. Box 1091
Wrangell, AK 99929
C: 907-305-0117

June 9, 2026

Mayor Patti Gilbert & Borough Assembly
City & Borough of Wrangell, Alaska

Subject: Public Hearing & Agenda Item for June 9, 2026 / Consideration of the Request from Greensparc Inc. to Lease Borough - owned property at the Deep-Water Port Site (***Request to be read into the Public Record***)

Dear Honorable Mayor & Borough Assembly:

Bruce & I strongly object to the lease request submitted by Greensparc for the purpose of constructing and operating a data center at the 6-mile Deepwater Port Site!

It's a known fact that data centers consume roughly 4.4% of U.S. electricity, with projections suggesting this could more than double by 2028. And, high-water cooling systems can use up to 2 million liters (about 500,000 gallons) of water a day.

Respectfully yours,



Bruce & Christie Jamieson

June 8, 2026

To whom it may concern :

In regards to the Data center- I feel this is a wrong move on the city's part to even consider such a thing.

One: the constant noise will be unbearable for a lot of people, especially for those living at 6 mile. The property value will drop and no one will want to live close to the noise..

With this in mind; something this big should go before the people as a vote status, not just the council.

I feel that the company is pushing it, and I feel that the people of Wrangell will be devastated.

You need to think of the people and not just money for the city, or short term gain...

Wanda Ingram
P.O. Box 1963
Wrangell ak 99929

June 8, 2020

To whom it may concern:

In regards to the Ballot Measure 5 that is on the ballot for the city of
part to even consider such a thing.

One: the cost of raising the property taxes for a lot of people,
especially for those living at 0 miles. The property taxes will drop and
no one will want to be charged for the same.

With this in mind, I would like to see a vote on the ballot as
a vote states that the ballot.

I feel that the company is pushing it and I feel that the people of
Warrigoll will be the best.

You need to think of the people and not just money for the city or
short term gain.

**Minutes of Regular Assembly Meeting
Held on June 9, 2026**

Mayor Patricia Gilbert called the Regular Assembly meeting to order at 6:00 p.m., June 9, 2026, in the Borough Assembly Chambers. Assembly Member Mach led the pledge of allegiance.

PRESENT – GILBERT, DALRYMPLE, DEBORD, POWELL, POWERS, MACH

ABSENT –

Borough Manager Villarma (by Zoom) and Clerk Lane were also present.

CEREMONIAL MATTERS

Gilbert presented Michael Ottesen a Certificate of Service for his time on the Borough Assembly.

PERSONS TO BE HEARD

Lisa Messmer, resident spoke in opposition to the lease for the Data Center.

Charles Haubrich, resident stated that he would like to see something done to honor Valerie Stokes.

James Freeman, resident spoke in opposition to the lease for the Data Center; questioned the vehicle traffic and cost for freight with the AML transfer out to the 6-mile; would like to see the numbers and impact when questions are asked.

AMENDMENTS TO THE AGENDA

CONFLICT OF INTEREST

CONSENT AGENDA

6a Minutes of the May 12, 2026 Regular Assembly Meeting

6b Minutes from the May 19, 2026 Special Assembly Meeting

6c Presentation and Acknowledgement of the 2026 Certified Real Property Tax Roll Report

6d Approval of Stikine Inn Beverage Dispensary License renewal (License #4618)

6e CORRESPONDENCE: School Board minutes from the February 16th and March 16th meetings

6f CORRESPONDENCE: School Board action from May 18, 2026

M/S: Powell/Mach to approve the Consent Agenda, as submitted. Motion approved by polled vote.

BOROUGH MANAGER'S REPORT

The Harbormasters report was provided.

Villarma gave a verbal Manager's report.

BOROUGH CLERK'S REPORT

Lane's Clerk report was provided.

MAYOR AND ASSEMBLY BUSINESS

Powell questioned on where we were at on the Public Works Director position; also the Capital Projects position since he hasn't seen that position posted.

Villarma stated that the position Public Works Director posted and closed and the first round of interviews have happened; may see another round of interviews.

Villarma asked for the assembly to state whether or not they believe the Capital Projects position should be filled.

After discussion, the assembly stated that they do want to have that position filled.

Powell stated that he would like to see how the entire hiring process is done; a memo would be sufficient.

Dalrymple stated that it's Southern Southeast Regional Aquaculture Association (SSRAA's) 50th year anniversary.

Powell stated that he would like the manager to look into anyone who successfully has taken a sea otter, would like to see about providing some sort of compensation to those who do; maybe look into if it's something that we as a community can compensate those who successfully take and harvest sea otters.

Gilbert stated that she believed that there was some sort of legislation that managed this.

Villarma stated that yes, that was true; formal legislation would be coming forward through congress; not sure if that bill would pass; can look into what we can do or cannot do in Wrangell.

Gilbert restated the community goals.

MAYOR AND ASSEMBLY APPOINTMENTS

Appointment to fill the Vacancy on the Wrangell Borough Assembly with the term ending October 2026

Lane stated that since there were two candidates who submitted letters of interest for the seat, she would call on each Assembly Member to state who they wish to be appointed to the Assembly.

After calling on each Assembly Member, the tally was: Yeager-5 Haubrich-1.

M/S: Mach/Powers to appoint John Yeager to the Wrangell Borough Assembly for the Unexpired Term ending October 2026, and to accept his resignation from the Port Commission. Motion approved by polled vote.

PUBLIC HEARING

11a Consideration of the request from Greensparc Inc. to lease Borough-owned property at the Deep-Water Port site

Gilbert opened the public hearing and asked for an administrative report.

Villarma stated that administration recommends denial of this project; decision was made due to the public's outcry and the Port Commission's comments received from their meeting.

Gilbert asked if there was anyone who wished to speak to this item.

Jim Freeman, resident stated that the data center here was not set up to do what it was designed to do; they are great for specific purposes, but not here; agrees that it's a wise decision to not do the data center today, maybe down the road.

Frank Murkowski, resident, thanked the city for their decisions in making clear concentrated efforts to make economic changes that improve the community; these changes will benefit Wrangell for a years to come.

Gilbert closed the public hearing and asked for a motion.

M/S: Powell/Powers to approve the denial of the Greensparc Deep-Water Port site lease. Motion approved by polled vote.

11b RESOLUTION No. 06-26-2053 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, APPROVING A TIDELANDS LEASE TO ALASKA MARINE LINES

Gilbert opened the public hearing and asked for an administrative report.

Villarma stated that with the closure of the barge ramp in town, the 6-mile site was the targeted site to move the AML freight operations; AML is in the process of coming up with cost estimates; would be an uplands lease for them to store their containers.

Gilbert asked if there was anyone who wished to speak to this item.

Bruce Smith Sr., resident, stated that we keep moving forward in this without knowing what the cost would be; stated that Mike Lockabe came up with about \$400 a month per family and around .01 to .02 per pound; AML is efficient however if it's moved out to 6-mile, that's not going to happen; believes there will be a substantial increase in freight.

Gilbert closed the public hearing and asked for a motion.

M/S: Powell/Powers to approve Resolution No. 06-26-2053. Motion approved by polled vote.

UNFINISHED BUSINESS

12a RESOLUTION No. 06-26-2047 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE CONVEYANCE OF PUBLIC TIDELANDS, LOT2, BLOCK 84-A, TO RICHARD KAER FOR THE APPRAISED VALUE OF \$70,700 PLUS ASSOCIATED FEES

M/S: Powell/Powers to approve Resolution No. 06-26-2047. Motion approved by polled vote.

NEW BUSINESS

13a ORDINANCE No. 1102 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, REPEALING CHAPTER 3.52, PARKS AND RECREATION BOARD, OF THE WRANGELL MUNICIPAL CODE

M/S: Powell/Powers to approve first reading of Ordinance No. 1102 and move to a second reading with a Public Hearing to be held on June 23, 2026. Motion approved by polled vote.

13b RESOLUTION 06-26-1958 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ACCEPTING REVENUE IN THE GENERAL FUND FROM ALASKA PUBLIC ENTITY INSURANCE (APEI) AND RESTRICTING IT FOR THE PURPOSE OF A PLAYGROUND CONSTRUCTION PROJECT

M/S: Powell/Dalrymple to approve Resolution No. 06-26-1958. Motion approved by polled vote.

13c Approval of a Contract Award to Ketchikan Ready Mix & Quarry in the Amount of \$1,692,200 for the McKinnon Street Rehabilitation Project

M/S: Mach/Powers to approve a contract award to Ketchikan Ready Mix & Quarry in the Amount of \$1,692,200 for the McKinnon Street Rehabilitation Project. Motion approved by polled vote.

13d RESOLUTION No. 06-26-2058 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FISCAL YEAR 2026 GENERAL FUND BUDGET TO APPROPRIATE \$932,000 FROM THE GENERAL FUND RESERVES TO THE CIP FUND FOR THE MCKINNON STREET REHABILITATION PROJECT AND AUTHORIZING ITS EXPENDITURES

M/S: Powell/Powers to approve Resolution No. 06-26-2058. Motion approved by polled vote.

ATTORNEY'S FILE – Available for Assembly review in the Borough Clerk's office

EXECUTIVE SESSION

15a Executive Session: Borough Clerk’s annual review and contract amendment

M/S: Powell/DeBord moved, pursuant to 44.62.310 (c) (2), that we recess into an executive session and invite the Borough Clerk into the session, to discuss matters that may tend to prejudice the reputation and character of any person, specifically the Annual Review and Contract Amendment for the Borough Clerk. Motion approved by polled vote.

Assembly recessed into Executive Session at 7:30 p.m.

Assembly reconvened back into Regular Session at 7:52 p.m.

M/S: Powell/Powers to approve the Borough Clerk’s contract, as amended. Motion approved by polled vote.

15b Executive Session: Borough Manager’s annual review and contract amendment

M/S: Powell/Powers moved, pursuant to 44.62.310 (c) (2), that we recess into an executive session and invite the Borough Manager into the session, to discuss matters that may tend to prejudice the reputation and character of any person, specifically the Annual Review and Contract Amendment for the Borough Manager. Motion approved by polled vote.

Assembly recessed into Executive Session at 7:53 p.m.

Assembly reconvened back into Regular Session at 9:57 p.m.

M/S: Powell/Powers to accept the Borough Manager’s contract, as amended. Motion approved with Powers, Powell, DeBord, Dalrymple and Mach voting yes; Gilbert voted no.

Regular Assembly Meeting adjourned at 9:59 p.m.

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

FY2027 Budget K-12 Formula Funding

Funding amounts based on 12/12/25 Foundation report and assume surplus 'Waterfall' funding at \$115 million

School District	District Adjusted ADM	Projected FY2027 State Entitlement	Energy Relief Payment	Waterfall to BSA (Maximum based on \$115m surplus)	Total Outside the Formula	Total FY27
Alaska Gateway	1,400.70	8,749,369	302,371	639,854	942,225	9,691,594
Aleutian Region	200.04	1,244,980	21,000	91,380	112,380	1,357,360
Aleutians East	773.06	3,815,115	205,571	353,142	558,713	4,373,828
Anchorage	70,440.51	327,335,148	5,539,634	32,177,949	37,717,583	365,052,731
Annette Island	999.54	5,244,704	138,675	456,600	595,275	5,839,979
Bering Strait	6,710.18	32,584,914	1,800,830	3,065,279	4,866,109	37,451,023
Bristol Bay	362.30	1,098,509	81,300	165,502	246,802	1,345,311
Chatham	618.13	3,998,845	104,588	282,368	386,956	4,385,801
Chugach	906.94	5,875,634	86,083	414,300	500,383	6,376,017
Copper River	1,038.15	6,623,852	186,089	474,238	660,327	7,284,179
Cordova	963.87	5,206,681	99,000	440,306	539,306	5,745,987
Craig	962.04	5,747,634	112,885	439,470	552,355	6,299,989
Delta/Greely	1,801.37	11,854,559	261,682	822,884	1,084,566	12,939,125
Denali	1,378.66	8,048,370	140,767	629,786	770,553	8,818,923
Dillingham	921.60	5,139,822	184,134	420,996	605,130	5,744,952
Fairbanks	22,301.66	98,491,611	2,026,483	10,187,627	12,214,110	110,705,721
Galena	7,704.86	51,310,594	596,537	3,519,659	4,116,196	55,426,790
Haines	645.44	2,729,495	79,112	294,844	373,956	3,103,451
Hoonah	437.28	2,625,307	62,349	199,754	262,103	2,887,410
Hydaburg	197.10	1,268,543	58,206	90,037	148,243	1,416,786
Iditarod Area	982.90	5,820,421	256,639	448,999	705,638	6,526,059
Juneau	8,139.84	33,938,338	532,862	3,718,363	4,251,225	38,189,563
Take	427.01	2,540,011	75,538	195,063	270,601	2,810,612
Kashunamiut	1,066.93	4,483,742	135,000	487,385	622,385	5,106,127
Kenai Peninsula	16,662.32	72,094,570	1,885,478	7,611,519	9,496,997	81,591,567
Ketchikan Gateway	4,932.69	26,397,395	339,254	2,253,303	2,592,557	28,989,952
Klawock	400.30	1,760,298	45,909	182,861	228,770	1,989,068
Kodiak Island	4,933.97	24,992,735	610,047	2,253,888	2,863,935	27,856,670
Kuspuk	1,262.94	6,108,200	285,000	576,924	861,924	6,970,124
Lake & Peninsula	1,398.28	8,713,953	293,723	638,749	932,472	9,646,425
Lower Kuskokwim	12,600.40	67,672,666	2,039,366	5,755,992	7,795,358	75,468,024
Lower Yukon	7,705.43	44,759,843	1,446,840	3,519,920	4,966,760	49,726,603
Mat-Su	35,262.38	182,461,323	2,010,476	16,108,218	18,118,694	200,580,017
Nenana	2,381.71	15,794,911	66,600	1,087,990	1,154,590	16,949,501
Nome	1,798.70	10,457,451	470,700	821,665	1,292,365	11,749,816
North Slope	5,571.32	19,692,051	1,019,550	2,545,036	3,564,586	23,256,637
Northwest Arctic	6,396.85	39,460,270	1,858,680	2,922,147	4,780,827	44,241,097
Pelican	71.24	431,152	6,178	32,543	38,721	469,873
Petersburg	1,279.63	6,824,968	177,202	584,548	761,750	7,586,718
Pribilof	235.15	1,046,088	45,605	107,419	153,024	1,199,112
Saint Mary's	690.56	4,513,541	122,173	315,455	437,628	4,951,169
Sitka	2,390.08	11,438,685	324,860	1,091,813	1,416,673	12,855,358
Skagway	356.46	1,298,649	54,814	162,835	217,649	1,516,298
Southeast Island	786.13	5,248,204	111,415	359,112	470,527	5,718,731
Southwest Region	2,251.53	10,976,601	583,632	1,028,522	1,612,154	12,588,755
Unalaska	975.74	3,952,780	131,953	445,728	577,681	4,530,461
Valdez	1,302.60	4,433,840	274,500	595,041	869,541	5,303,381
Wrangell	632.81	3,267,830	94,400	289,074	383,474	3,651,304
Yakutat	235.55	1,221,781	31,140	107,602	138,742	1,360,523
Yukon Flats	1,086.29	5,621,618	453,135	496,228	949,363	6,570,981
Yukon/Koyukuk	4,201.16	27,394,358	590,040	1,919,133	2,509,173	29,903,531
Yupit	1,843.42	10,823,392	404,514	842,093	1,246,607	12,069,999
Mt. Edgecumbe	719.90	3,526,394	233,046	328,858	561,904	4,088,298
Total	251,745.65	1,284,189,045	29,097,565	115,000,000	144,097,565	1,402,259,310

2026 Session End – FY2027 Budget Update

FY2026		FY2027	
Revenue		Revenue (Spring Forecast)	
POMV	3,798.9	POMV	3,996.9
Traditional (Spring Forecast)	2,693.0	Traditional	2,728.4
Post-Forecast Price Adjust	248.0		
Carryforward/Adjustment	34.8	Carryforward/Adjustment	
Total UGF Revenue	6,774.7	Total UGF Revenue	6,725.3
Expenditures		Expenditures	
Operating	5,196.3	Operating	5,604.5
Capital	159.1	Capital	360.0
Transfers	(0.9)	Transfers	5.3
PFD	685.3	PFD	674.1
Supplementals	464.4	Fiscal Notes	21.2
Adjust HEIF Deposit	(129.6)	AMHS Contingency Reserve	49.5
Total	6,374.6	Total	6,714.6
Surplus/(Deficit)	400.1	Surplus/(Deficit)	10.7
Surplus to:		Surplus to:	
Energy Relief	127.3	Capital Projects	26.0
K-12 Outside the Formula <i>up to \$115m</i>	115.0		
Bulk Fuel RLF <i>up to \$15m</i>	15.0		

POMV stands for the transfer from the Permanent Fund to the General Fund, and Traditional stands for oil tax revenues.

UGF stands for Unrestricted General Fund.

FY 26 ends June 30, 2026 and FY 27 starts July 1, 2026. HEIF stands for Higher Education Investment Fund.

The budget passed out of the Legislature totals \$6.7 billion UGF in FY27. This is against \$6.7 billion in UGF revenues estimated in the spring forecast released by the Department of Revenue and leaves an \$11 million surplus. That surplus has potential to grow significantly if oil prices continue to remain high.

Revenue

Official forecasts were set on March 13th and are based on a \$75.26 per barrel oil price in the current year, FY26, and \$75 per barrel in FY27. Since March oil prices have remained far higher than required to meet the FY26 forecast. The adjustment in the above table represents the impact if oil prices average \$100 per barrel for the remainder of the year. Alaska North Slope is currently around \$114 per barrel.

Anticipating a surplus above the official forecast the Legislature included language that directs excess to several state expenditures; an energy relief paid with the October PFD, additional K-12 funding, a deposit to the bulk fuel revolving loan fund, and capital projects.

Permanent Fund Dividend

The budget includes a \$1,200 total per person PFD payment to be sent out this October. That is the combination of a \$1,000 PFD and \$200 in energy relief. The total cost to the state is \$800 million UGF with \$127 million of that coming from the FY26 surplus.

Education Funding

The budget includes statutory funding for K-12 foundation and pupil transportation based on a BSA of \$6,660. In addition to the statutory BSA they included up to \$115 million from FY26 surplus to be distributed by AADM and \$29 million in district energy relief based on historical utility trends. School bond debt and the REAA program are fully funded.

Based on the December estimate of AADM the Wrangell School District should receive \$289 thousand in outside the formula funding and \$94 thousand in energy relief, combined with the statutory BSA that is an estimated \$3.7 million distribution.

Alaska Marine Highway System

The AMHS budget that passed the Legislature made two changes from the proposal made by the Governor. \$3.5 million UGF was added to cover the cost of negotiations with the MEBA, IBU, and MMP unions that cover AMHS staff. The Governor had not compensated for those increased labor costs. Additionally the Legislature included language that would backstop up to \$49.5 million in federal funds if the rural ferry program grant provides less funding than anticipated.

Funding to Communities

The Legislature's budget includes funding to distribute \$50 million through the community assistance program in July 2026. This payment will be structured as a double of the base payment with the remaining \$10 million distributed by population (roughly \$13.50-\$14 per resident). They also included a deposit to bring the fund balance up to \$90 million to allow a \$30 million distribution in July 2027.

\$37.5 million of cruise head tax collections were included in the capital budget to distribute to communities that receive cruise visitors. This is in addition to the normal distribution made each year and was based roughly on an average of three years passenger counts.

\$5.6 million is included to fully fund the cost of community jails. The addition came with instruction to Dept of Corrections to negotiate for the full cost of operating community jails. Additionally, the budget includes a \$1.7m increase to the VPSO program to cover travel supplies and equipment.

Capital Funding

One of the largest additions the Legislature made was to the capital budget. The Governor's proposal primarily funded match for federal programs and limited state investments. The legislature, acting after the significant upturn in revenue projections, added over \$215 million UGF. \$26 million is contingent on revenue remaining above forecasted oil price.

\$156 million of the increase is funding for school facility maintenance and construction. Additionally, up to \$25 million goes to the Port of Alaska and \$15 million to renewable energy projects. \$12 million is split between the statewide tourism and seafood marketing agencies.

A \$375 thousand grant from the additional distribution of state head tax collections is included in the capital budget for Wrangell.

Health Care

Multiple reimbursement rate increases have been included in the Department of Health grant programs:

- \$14.3 million from recommendations in the Guidehouse report on Medicaid rates:
 - \$6.3 million for community first and personal care
 - \$5 million for direct support professionals
 - \$2.4 million for air and ground ambulance
 - \$625 thousand for private-duty nursing
- \$336 thousand for adolescent-specific behavioral and substance use services
- \$1.25 million for adult day services
- \$5.7 million for early intervention and infant learning
- \$382 thousand for assisted living day rates

The Legislature also included \$6.4 million to fund childcare workforce recruitment and retention efforts through the childcare benefit program.

Other Significant Changes

- The Legislature added \$37.8 million to the state's contribution to the retirement systems to match actuarial recommendations.
- Deposits to the fire suppression and disaster relief funds were included at a total of \$109 million, an increase of \$37 million from the Governor's budget.
- Additional funds were appropriated to the Renewable Energy Fund. SEAPA will receive \$2M from this amount to partially fund the Tye Lake Third Turbine project.

City & Borough of Wrangell
IRENE INGLE PUBLIC LIBRARY
Administrative Report



To: HONORABLE MAYOR AND MEMBERS OF THE ASSEMBLY
Cc: MASON VILLARMA, BOROUGH MANAGER
From: SARAH SCAMBLER, LIBRARY DIRECTOR
Subject: LIBRARY REPORT
Meeting Date: 6/23/2026

Since my last report, the Irene Ingle Public Library has transitioned into its summer schedule, with Summer Reading and summer camps now in full swing. Both programs have seen strong participation and enthusiasm from the community.

One of the most significant additions this year has been our summer camp program, made possible through a \$20,000 Camp Initiative Grant from the Alaska Community Foundation. The grant has allowed the library to offer a series of affordable, hands-on educational camps focused on topics such as coding, robotics, LEGO engineering, 3D design and printing, and nature exploration. To maximize engagement and provide individualized instruction, camps are intentionally limited to eight participants per cohort. While small by design, the camps have been extremely well received, with families expressing strong appreciation for the opportunity to access high-quality educational programming locally during the summer months.

Our Summer Reading Program is also off to an excellent start. This year, we made several strategic changes designed to increase participation and improve accessibility. Portions of the children's collection were reorganized to encourage browsing and discovery, and participants are now able to earn credit for ebooks and audiobooks in addition to traditional print materials.

We also introduced a new incentive structure. For every 10 reading points earned, participants receive a custom 3D-printed sea creature created specifically for this year's ocean-themed program. The response from participants has been overwhelmingly positive, and the collectible creatures have quickly become one of the highlights of the program.

Early results suggest these changes are having a positive impact. During the first three weeks of the 2025 Summer Reading Program, participants read 1,164 books. During the first three weeks of the 2026 program, participants read 1,453 books, an increase of nearly 25 percent over the same period last year.

The Summer Reading Program sees an extraordinary level of community support. Local businesses, organizations, and individuals contribute cash prizes, gift certificates, merchandise, and other incentives. These donations help expand program offerings and create an exciting experience for participants while demonstrating the community's ongoing commitment to literacy and lifelong learning.

In addition to our children's programming, the library launched a new Teen Reading Challenge for youth ages 15-20. Participants receive a reading bookmark to track their progress and earn prizes for completing books. After reading three books, participants receive an insulated Owala mug, and after reading six books, they earn a gift certificate to a local coffee shop. This is the first dedicated teen reading program the library has offered in several years, and the response has been extremely encouraging. More than 25 participants have already signed up, demonstrating strong interest from an age group that can often be difficult to reach through traditional library programming.

With only a few weeks remaining in FY26, the library is projecting record-setting programming results. Current estimates indicate that the library will provide approximately 236 programs serving more than 3,800 participants by fiscal year end. This represents a substantial increase from FY25, when the library offered 122 programs with 2,622 participants. This increase is directly attributable to the addition of a dedicated Programming Coordinator position funded by the IMLS Enhancement Grant awarded through the Wrangell Cooperative Association. Because the position was not filled until January, these results reflect only six months of dedicated programming support and suggest continued opportunities for growth in FY27.

As summer continues, we look forward to monitoring participation trends and evaluating the impact of these new initiatives. Based on the strong start to both Summer Reading and our summer camp program, as well as continued growth in year-round programming, the library remains well positioned to expand services and opportunities for the residents of Wrangell.

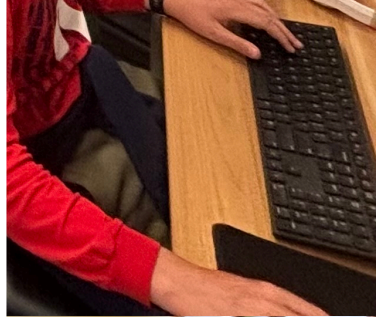
As always, thank you to the Assembly for your continued support of the Irene Ingle Public Library.

Sincerely,

SARAH SCAMBLER

Library Director

The library is the place to be!





Date: June 17, 2026

Director's Public Safety Report

Modernization:

1. New Online Server – We have fully transitioned to the new cloud-based server hosted by the Borough's IT group, Compass. The transition affected our systems minimally in comparison to the outage that occurred when last on-site server crashed.
2. The eForce Computer Aided Dispatch (CAD) and Report Management System (RMS) has been a great upgrade. The ease of use for the new system has been a hit. Reporting of required national and state statistics has been simplified and sharing the reports with the District Attorney's Office is a simple email of a preformatted report base form. We have a page system set up to notify key groups when emergencies occur such as Fire receiving text messages with basic call out information or the EOC group for large scale emergencies.

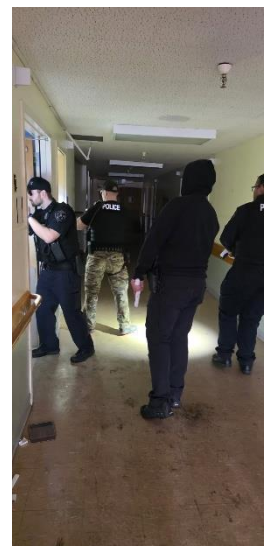
The system has been so good that many of our fellow agencies in the Southeast are using or are looking to transition to eForce. Hoonah, Sitka, Cordova and Wrangell are currently using the system with Craig, Haines, Skagway, and Petersburg contemplating a change.

3. The InForce 911 emergency notification app has been rolling out slower than desired. This app will allow push button emergency notifications to all officers and dispatch from the Schools and City Hall. The real time emergency communication drastically reduces emergencies when multiple officers are required to assist.

Training:

A corner focus of my first two years as chief has been an increase in training. Training is directly related to professionalism and development as an agency. Both supervisors, Sgt. Damon Roher and Sgt. Karen Benedict, attended the first of a three part series of FBI LEEDA (Law Enforcement Executive Development Association). This led to both leaders taking more responsibility for the training and development of their teams. Karen began a quarterly meeting to discuss policy, procedure and training issues with her team. Sgt Roher began coordinating weekly training sessions in which we spend two hours each week on any areas that need improvement; firearms training, building clearing, dynamic entries, domestic violence training, proper sex assault investigations (with hospital staff), less lethal devices and many other areas. The supervisors will attend part 2 in the new budget year.

Patrol Officer Matt Nore and Corrections Officer Elijah Comstock are scheduled for advanced defensive tactics training for instructors this coming winter. Officer





Gablehouse will be receiving advanced training in interview and interrogations while Officer Clyburn will continue advancing as a training officer. These trainings are imperative for growth and development. We also train from an online platform called Police One which covers many legal and ethical topics.

Officer Seyon Williams has attended School Resource Officer training and is currently at the State's Basic Law Enforcement Officer Academy. Seyon is really putting in the work and sweat to be a great officer.

Schools:

Three months ago, we had a table top training discussion on an active shooter at the high school and what the response would be from multiple shareholders. These tabletops are crucial in working through sticking points between different agencies policies and procedures. We also discuss issues that may occur and plan for unexpected circumstances.

We had another semi-scare at the school that we worked through at the end of the year. Several messages about guns, breaching rounds and other concerning messages were intercepted on the school servers. The messages were investigated by both the school IT and WPD. The situation became laughable when most of the messages

were attributed to students cheating on a gun safety course. However, the schools remain a point of emphasis as we continue to harden our schools to prevent hostile intruders both from without and within.

The INForce911 app will be a point of emphasis for training along with corresponding lock down/evacuation drills at the beginning of school this fall. The app will allow for the free flow of information from the dispatch center to the teachers and also the other way around so training is essential for safe movement of students.

Additionally, an educational class will be offered to parents, staff and the school board. Should we, God forbid, ever have an incident, the public would have a general idea of how to respond, what will be needed from the community and from parents and how reunification of children with parents will occur.



A bike and electric scooter rodeo is still on the horizon. With the increase of warm, sunny days has come an increase in scooter and bicycle complaints. The rodeo will be an educational initiative to help reduce improper riding habits.

Enforcement:

WPD continues to focused much of our time on narcotics interdiction. It is still the intent of the police department to obtain a narcotics K9 within the next couple of years. Our multi-agency arrests from the previous year have included two dealers and well over a pound of narcotics seized. While we still have narcotics coming into town, they are harder to obtain.

In the previous year, we had two boat pursuits on felony cases. Our enforcement efforts on the water will continue to grow. We are anticipating grant money from Operation Stonegarden, a Homeland Security initiative that protects the U.S. borders. This grant money will be used to cover overtime expenses for boat patrols and for modern equipment upgrades to both our patrol boats.

DUIs have increased and so have the DUI arrests. Officers have been patrolling the bars more to discourage drunk driving. Please remind friends and family that in such a small community with access to alternative ways home, drinking and driving is impermissible. The taxi cab rates are less than a couple of adult beverages, far less than the legal expenses of an arrest and infinitely less than crashing a vehicle into another.

Accreditation:

Wrangell PD is getting close to starting the accreditation process with the Northwest Accreditation Association (NWAA). Accreditation is a high standard for professionalism. NWAA has 108 policy standards that promote modern police duties, ethics and accountability. I have spent many hours reviewing, researching and rewriting our policy manual to bring us in compliance with NWAA standards.

An added benefit to accreditation is that all accredited agencies receive first consideration for grant opportunities. Also, accredited agencies receive lower insurance premiums.

During my tenor with Soldotna, we were reaccredited, I currently sit as the Alaska Board Member for NWAA and this is an endeavor that will continue the professional growth of our agency.

Chief



City & Borough of Wrangell
OFFICE OF THE BOROUGH CLERK
 Administrative Report



To: Mayor and Borough Assembly Members
 From: Kim Lane, MMC, Borough Clerk
 Subject: June 23, 2026 Borough Clerk's Report

**Upcoming Work Sessions (scheduled), Public Hearings (scheduled),
 Regular Assembly Meetings, and Other Meetings (scheduled)**

DATE	MEETING TYPE/EVENT	WS? - TOPIC	TIME	NOTES
2026-06-23	REGULAR	WS ??	6PM REG	FY 27 Budget PH & Adoption (<i>Note that if not approved at this meeting, will need to schedule a Special Assembly meeting to adopt before July 1</i>)
2026-07-28	REGULAR	WS ??	6PM REG	
2026-08-25	REGULAR	WS ??	6PM REG	
2026-09-08	REGULAR	WS ??	6PM REG	
2026-09-22	REGULAR	WS ??	6PM REG	

Please note that there is only one scheduled Assembly meeting in July and August (July 28th and August 25th)

Other Borough Boards & Commission meetings:

2026-07-09	Planning & Zoning Commission	5:30PM	
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Budget Work Sessions, Meetings and Action *(subject to change)*

2026-06-22	FY 2027 Budget Work Session Draft of budget to be submitted to Assembly	WS only (no meeting scheduled)
2026-06-23	Official FY 2027 Budget Public Hearing & Budget Adoption	During Regular Assembly Meeting



July 3rd – Borough Offices Closed

Election Information:

Yes, I know the October 6th Local Election is 4 months away however, I am gearing up to get the declaration of candidacy forms ready! Just for your information, here are the elected seats that are up in October.

Borough Assembly

- Mayor Patty Gilbert
- Assembly Member Phillip Mach
- Assembly Member John Yeager.

Port Commission

- Port Commissioner Antonio Silva
- “Open” to be appointed at this meeting (*will be on the ballot for an unexpired 2-year term*)

School Board

- John Deruyter



NIXLE: It is extremely important to borough staff, the assembly, and residents to encourage everyone to sign up to receive local NIXLE alerts. Please open the link above to register.

Nixle Community Information Service allows us to create and publish messages to be delivered to subscribed residents instantly via cell phone text message and/or email. Notifications can also be accessed online at Nixle's website.

The service is secure and reliable for Wrangell residents to use. Wrangell emergency services will be utilizing NIXLE for critical situations such as severe weather events or evacuation alerts.

Purchasing or Leasing Borough-owned property:

Applying to purchase or lease borough-owned land can be a bit confusing. We have created applications for both purchasing and leasing in order to make the process easier. Below are the steps one would take to lease or purchase borough-owned land.

[Steps for Leasing Borough-Owned Real Property as per WMC 16.10](#)

[Steps for Leasing Borough-Owned Tidelands as per WMC 16.08](#)

Applications for tidelands leases shall be submitted to the borough clerk and then shall be submitted to the borough manager, planning and zoning and port commissions before being presented to the borough assembly for consideration.

Applications for real property leases shall be submitted to the borough clerk and then shall be submitted to the borough manager and the planning and zoning commission for review before being presented to the borough assembly for consideration.

The applicant shall provide additional information, including a development plan, designs, and specifications, as the planning and zoning and/or port commissions may request. The planning and zoning and port commissions may require the applicant to amend its development plan. All fees associated with the lease shall be paid by the applicant. Such fees include but are not limited to an application fee, survey, assessment, public notices, and recording fees.

For procedural questions, please contact City Hall at (907) 874-2381 Kim Lane (Borough Clerk) by email to clerk@wrangell.com.

For land questions and documents, please contact City Hall at (907) 874-2381 or Kate Thomas (Economic Development Director) by email to kthomas@wrangell.com.

With the motion receiving and a second, the mayor will ask for a roll call vote to appoint.

Letters of Interest were received from the following individual(s):

- Donald J. McConachie Jr.

This seat will be on the 2026 Local Election Ballot in October for a 2-year Unexpired Term.

June 10, 2026

To: Kim Lane, Wrangell Port Commission

Subject: Vacant seat on Port Commission

Hello, I wish to submit my letter of interest to fill the vacant seat on the Port Commission, Thank you for your consideration

A handwritten signature in black ink, appearing to read 'D. McConachie Jr.', with a long horizontal flourish extending to the right.

Respectfully

Donald J McConachie Jr

PO Box 2224

Wrangell, AK 99929

425-595-0355

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	06/23/2026
	<u>Agenda Section</u>	11

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

SUBMITTED BY:

Rob Marshall, Finance Director
Mason Villarma, Borough Manager

<u>FISCAL NOTE:</u>		
Expenditure Required:		
		: \$ _____
Amount Budgeted:		
		\$ _____
Account Number(s):		
Account Name(s):		
All Borough Funds		
Unencumbered Balance(s) (prior to expenditure):		

<u>Reviews/Approvals/Recommendations</u>	
<input type="checkbox"/>	
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

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

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

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

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

SUMMARY STATEMENT (Public Hearing):

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

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

NOTE: Please note that at the time of publication (Friday, June 19th), the budget and resolution that is included in the packet is for the General Fund and Special Revenue Funds. The Enterprise Funds will be updated in the budget and resolution documents on Sunday, June 21st or Monday, June 22nd and the budget and resolution will be replaced in the agenda packet.

This is the resolution that formally adopts the Borough’s Annual Budget for FY 2026. The Borough Assembly held a work session on June 23, 2026, the overall product is a result of the Manager and Finance Director’s budget per the work session held. The amounts within the resolution **(to be added to the Agenda Item packet for June 23rd either on Sunday, June 21st or Monday, June 22nd)** agree to the final budget document (attached) without exception. A summary of expenditures by fund is provided below:

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO. 06-26-2060

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

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

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

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

WHEREAS, the Assembly held an official public hearing on June 23, 2026, on the proposed budget in accordance with Charter Section 5-3; and

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

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

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

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

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

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

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

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

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

Section 7. The Secure Rural Schools Budget, for the Fiscal Year 2026-2027, in the amount of \$947,750 is hereby adopted.

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

Section 9. The Permanent Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$0 is hereby adopted.

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

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

Section 12. The Industrial Construction Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$0 is hereby adopted.

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

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

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

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

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

Section 18. The Hospital Legacy Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$_____ is hereby adopted.

Section 19. The WPSD Local Contribution Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$_____ is hereby adopted.

Section 20. The Marian Glenz Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$_____ is hereby adopted.

Section 21. The Birdfest Fund Budget, for the Fiscal Year 2026-2027, in the amount of \$_____ is hereby adopted.

Section 22. The 911 Surcharge Fund, for the Fiscal Year 2026-2027, in the amount of \$_____ is hereby adopted.

Section 23. A copy of the final budget, as approved, is attached hereto and adopted by reference and all "draft" columns will be label "approved".

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 23rd DAY OF JUNE 2026.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk



CITY & BOROUGH OF
Wrangell

FY 2027 ADOPTED **ANNUAL BUDGET**

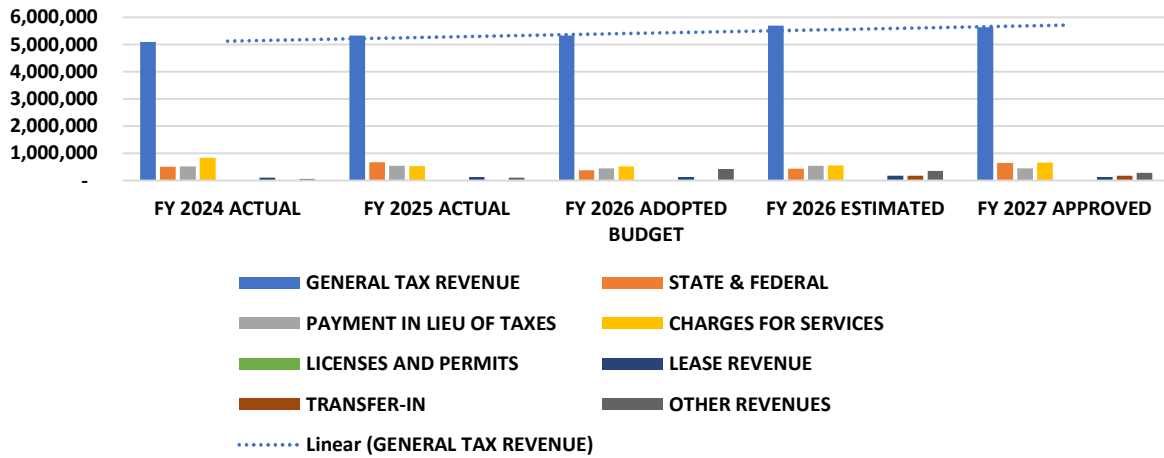
**CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET**

**GENERAL FUND OVERVIEW
GENERAL FUND REVENUE DETAIL**

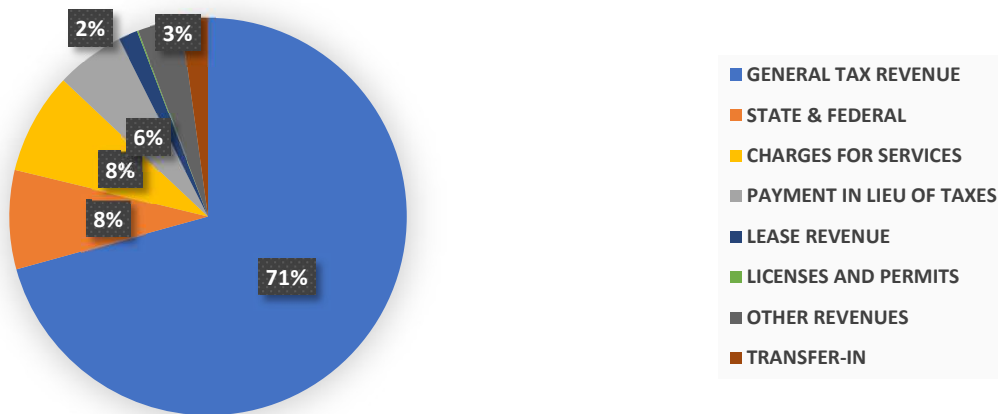
SUMMARY OF GENERAL FUND REVENUES BY TYPE

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



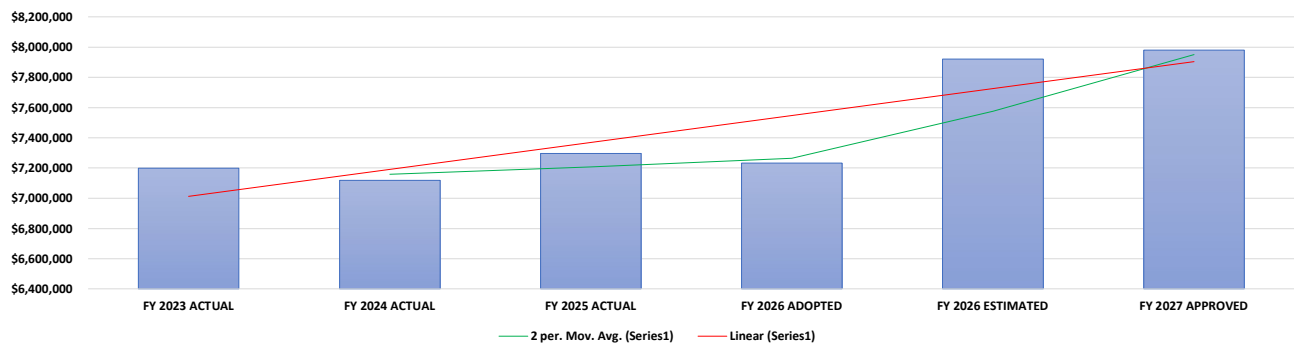
FY 2027 BUDGETED GENERAL FUND REVENUES BY TYPE



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

\$ 3,028,959

Estimated Beginning Fund Balance

Estimated Ending Fund Balance

\$ 9,144,115	\$ 8,256,698	\$ 5,820,087	\$ 5,820,087	\$ 7,515,954	\$ 413,854				
\$ 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

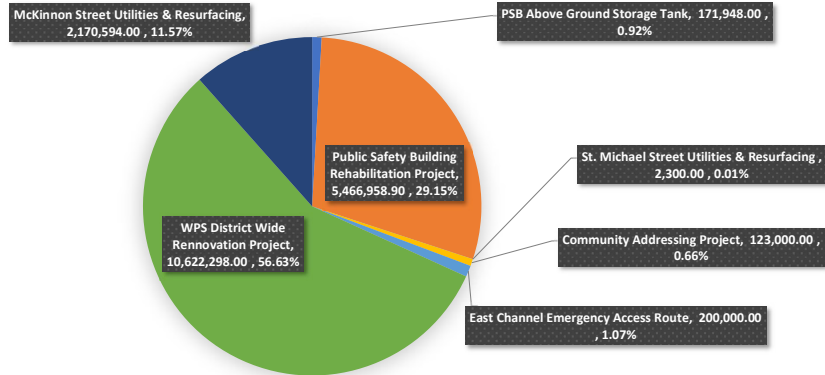
 - Estimated Fund Balance is at the consolidated level and therefore includes the General Fund CIP fund balance

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

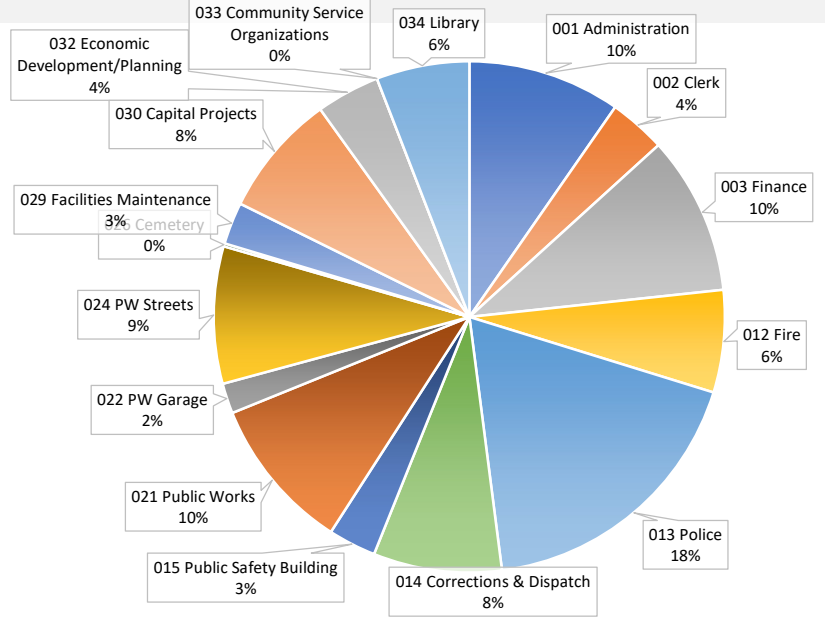


GENERAL FUND SUMMARY & SUBSIDIZATION

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

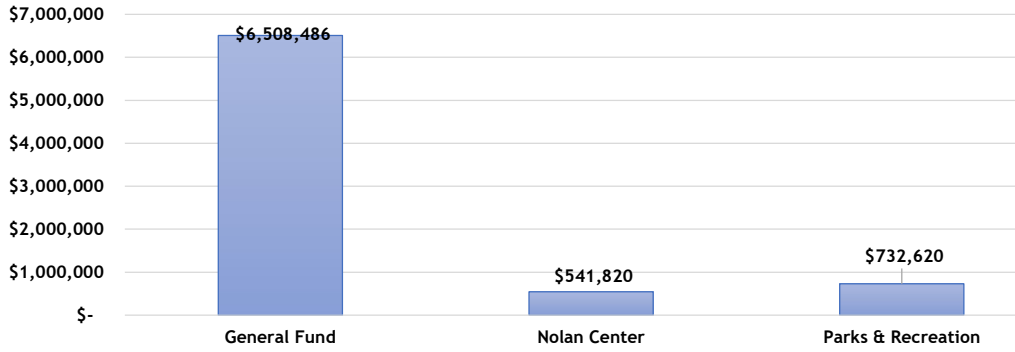
GENERAL FUND APPROPRIATIONS BY DEPARTMENT



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

TOTAL EXPENDITURES BY FUND



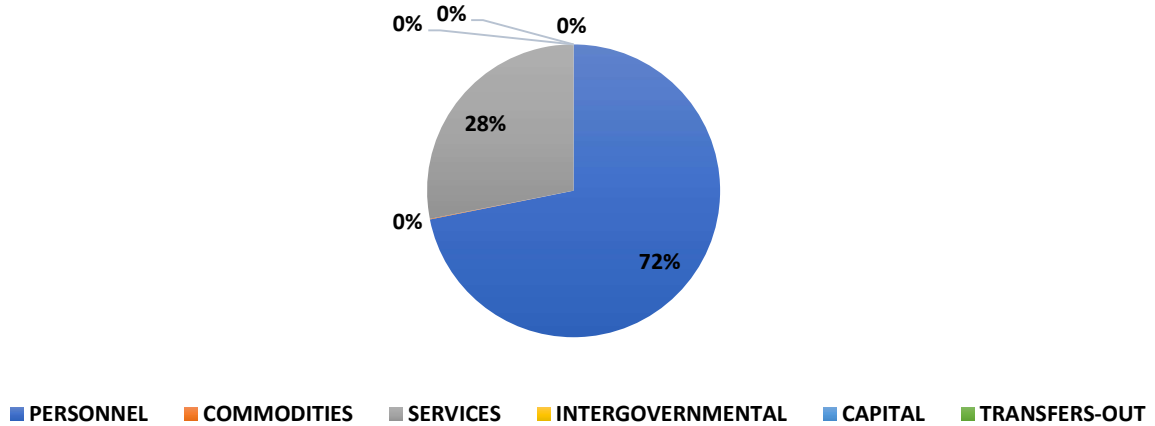
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
 Fund #11000, Dept #001

GENERAL FUND
ADMINISTRATION
 SUMMARY OF EXPENDITURES

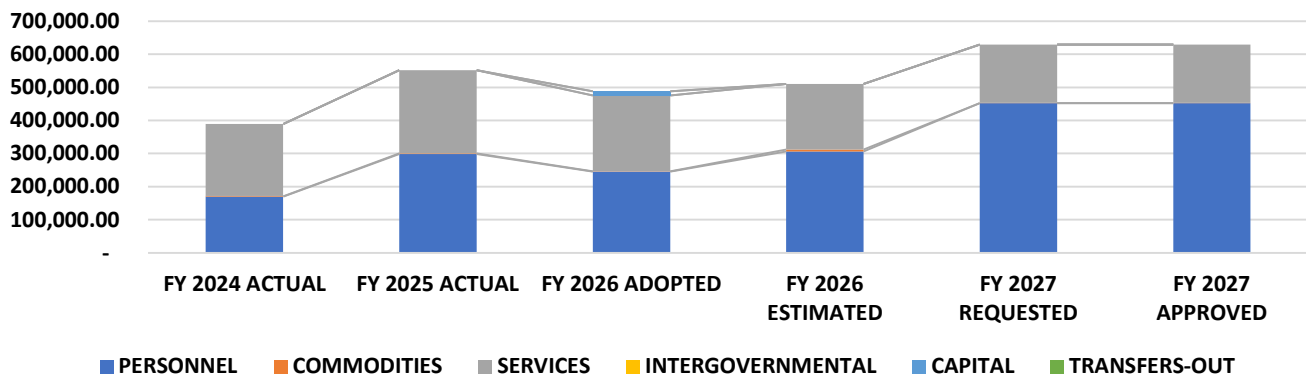
SUMMARY OF EXPENDITURES BY TYPE

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	

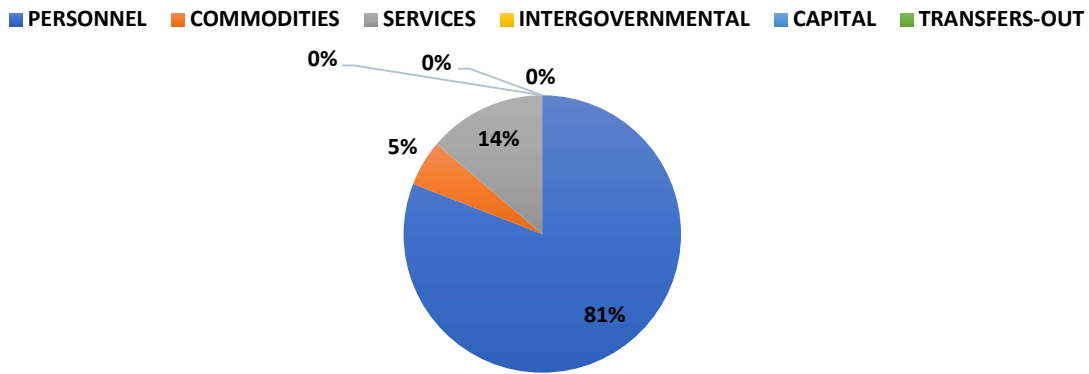
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #11000, Dept #002

GENERAL FUND
CLERK AND ASSEMBLY
SUMMARY OF EXPENDITURES

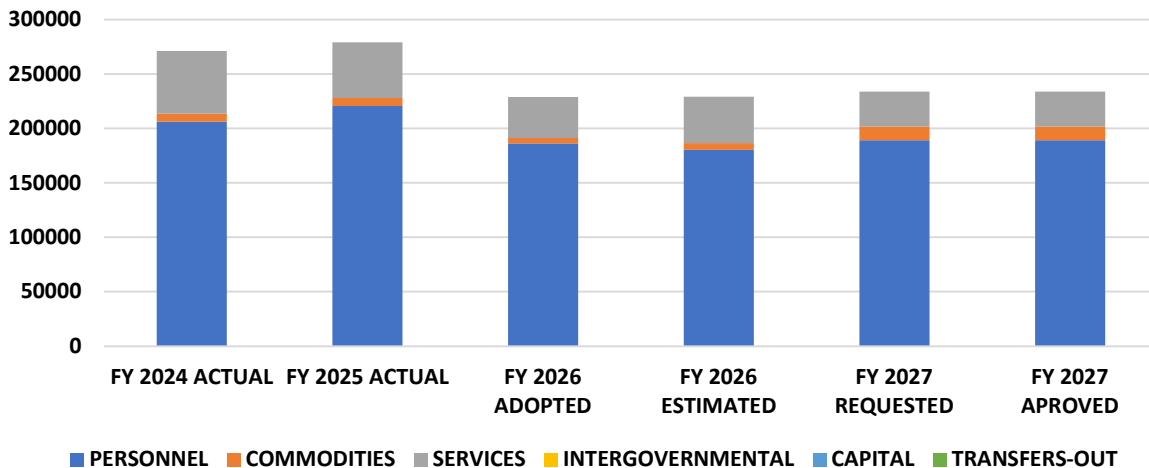
SUMMARY OF EXPENDITURES BY TYPE

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

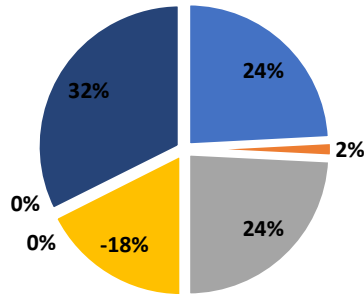
GENERAL FUND
FINANCE DEPARTMENT
DETAIL OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

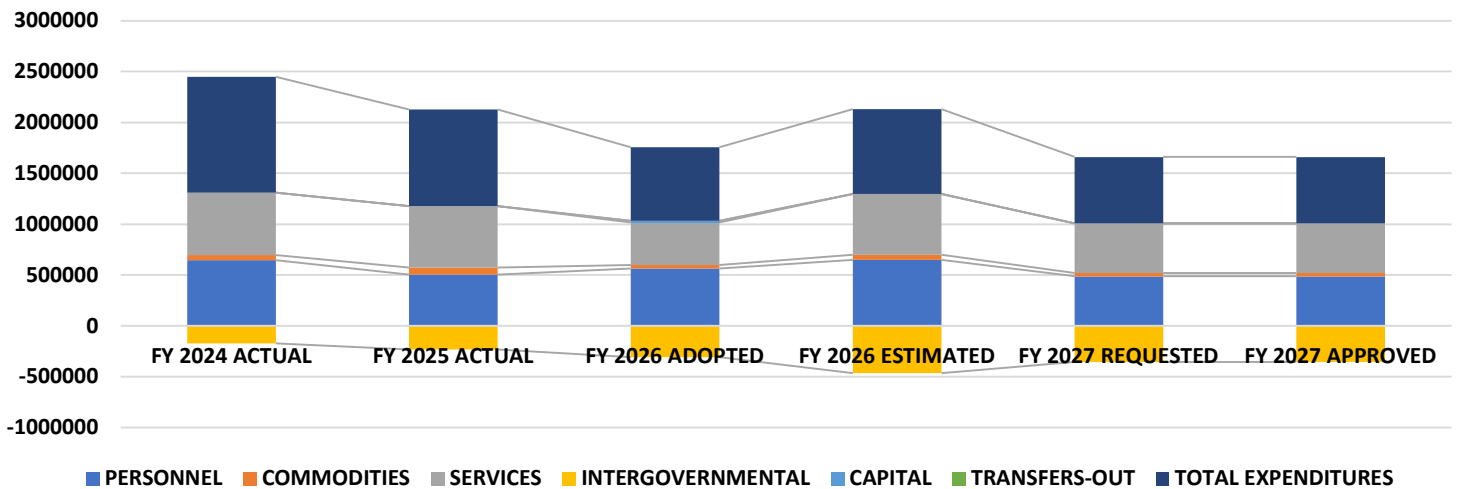
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	644,487	504,438	564,652	647,492	487,140	487,140
COMMODITIES	51,428	69,942	32,000	51,807	32,800	32,800
SERVICES	614,457	604,247	421,868	598,343	487,921	487,921
INTERGOVERNMENTAL	(171,283)	(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

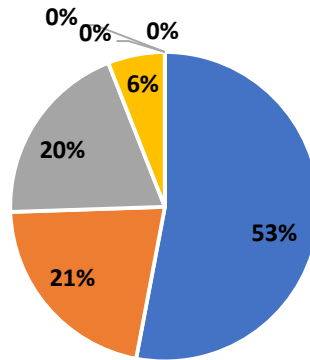
GENERAL FUND
FIRE DEPARTMENT
DETAIL OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

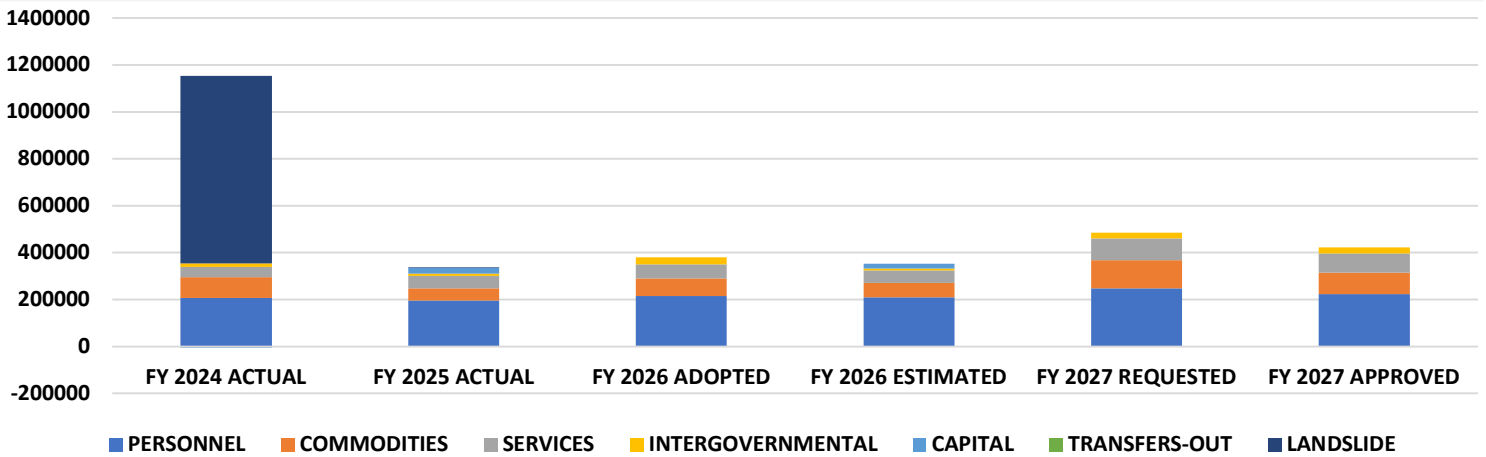
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	207,503	196,990	214,906	209,887	248,121	223,431
COMMODITIES	87,103	51,368	75,000	61,167	120,000	90,500
SERVICES	44,950	51,513	60,559	54,372	92,561	82,561
INTERGOVERNMENTAL	14,391	9,483	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		

Item a.

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

A pie chart illustrating the allocation of the FY 2027 budget. The largest portion is Personnel at 80%, followed by Commodities at 8%, Services at 7%, and Intergovernmental at 5%. Capital and Transfers-Out each represent 0% of the total budget.

POLICE EXPENDITURES BY FISCAL YEAR

A stacked bar chart showing police expenditures from FY 2024 to FY 2027. The Y-axis represents the amount in dollars, ranging from 0 to 1,400,000. The X-axis lists the fiscal years: FY 2024 Actual, FY 2025 Actual, FY 2026 Adopted, FY 2026 Estimated, FY 2027 Requested, and FY 2027 Approved. Each bar is composed of six segments representing different expenditure categories: Personnel (dark blue), Commodities (medium blue), Services (light blue), Intergovernmental (very light blue), Capital (lightest blue), and Transfers-Out (white).

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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

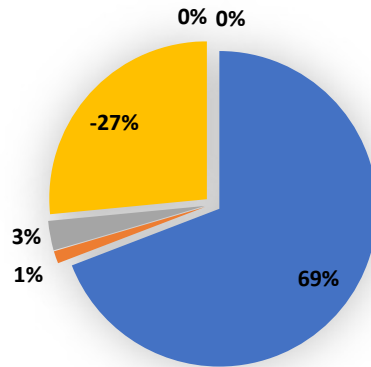
GENERAL FUND
PUBLIC WORKS DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

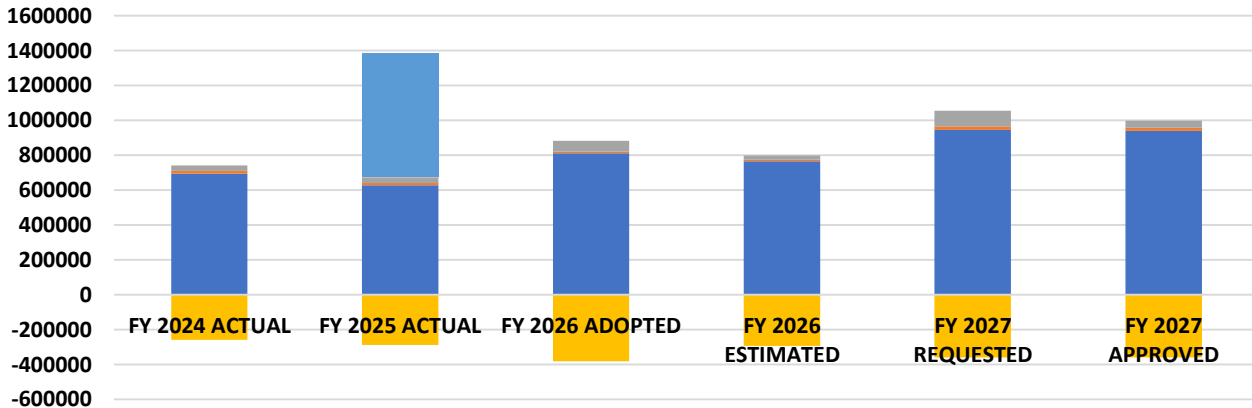
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	693,161	626,422	810,052	764,253	944,173	939,173
COMMODITIES	16,373	13,647	9,950	9,157	19,950	17,250
SERVICES	31,692	32,293	61,258	23,666	90,911	40,911
INTERGOVERNMENTAL	(259,522)	(288,068)	(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

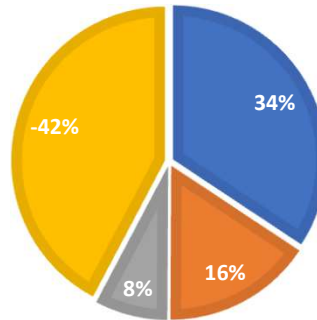
GENERAL FUND
GARAGE DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

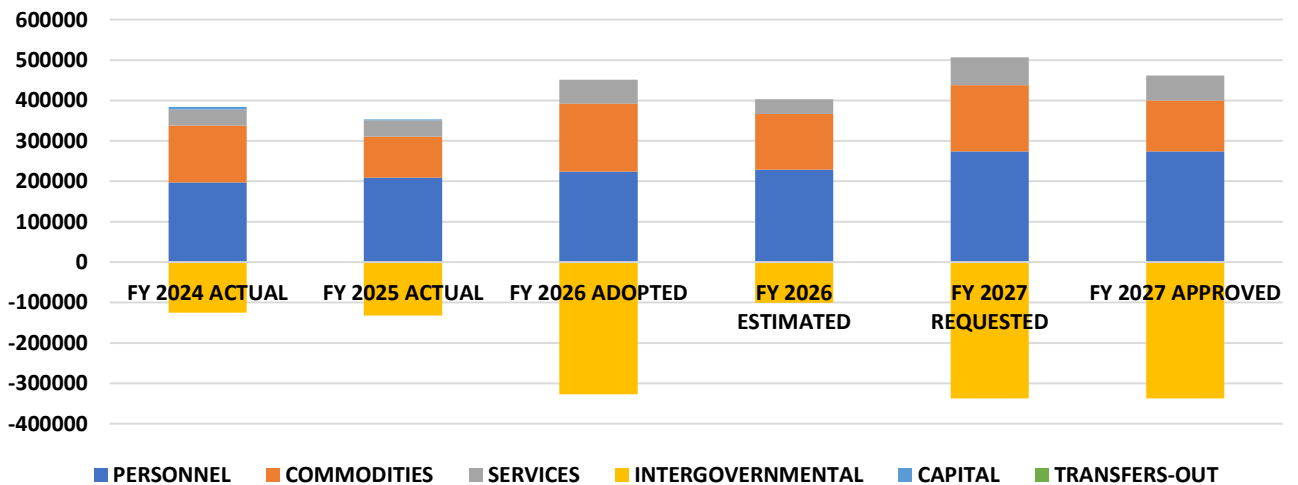
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	197,518	208,640	223,863	228,542	274,086	274,086
COMMODITIES	140,780	102,452	168,400	138,136	164,200	126,200
SERVICES	39,358	40,076	59,246	36,938	68,771	61,271
INTERGOVERNMENTAL	(125,028)	(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*

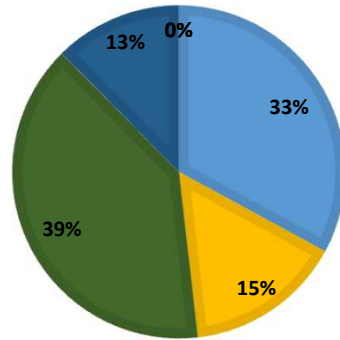
- 7001 **MATERIALS & SUPPLIES** - ALLOTMENT FOR OFFICE SUPPLIES, CLEANING SUPPLIES, TAPE MEASURES, THERMOMETERS, WRANGELL CLEAN-UP DAY SUPPLIES, AND OTHER MISC. EQUIPMENT & SUPPLIES
- 7002 **FACILITY REPAIR & MAINTENANCE** - ALLOTMENT FOR MISC. PW FACILITY REPAIRS & MAINTENANCE
- 7010 **VEHICLE MAINTENANCE**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

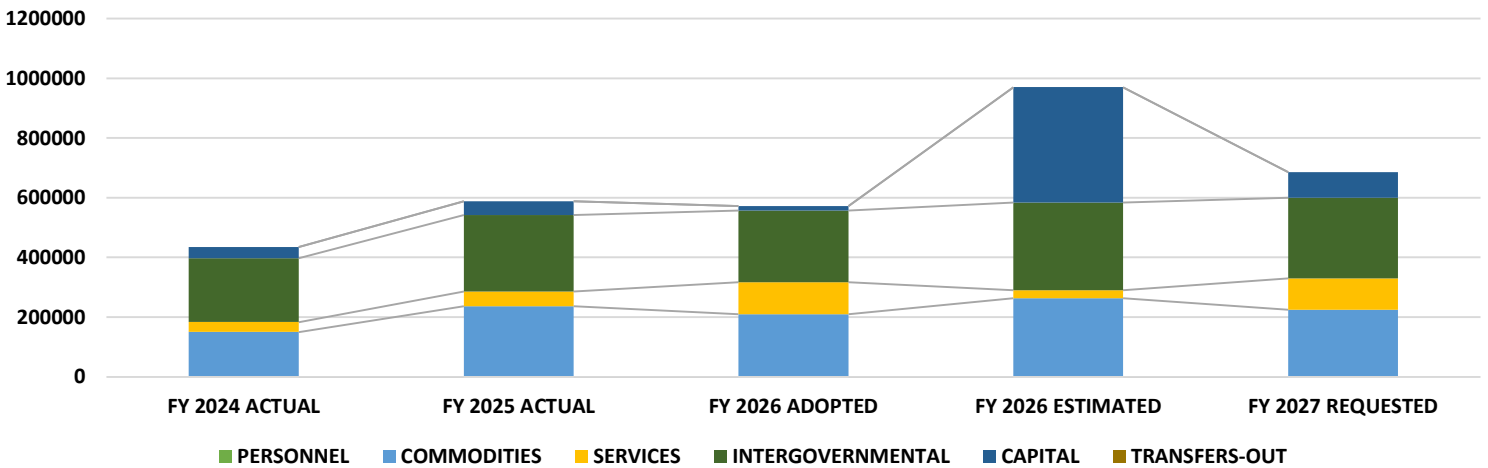
CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	-	-	-	-	-	-
COMMODITIES	150,422	236,892	210,500	263,855	225,500	225,500
SERVICES	33,273	50,000	106,649	26,847	104,644	69,644
INTERGOVERNMENTAL	213,714	255,632	240,126	292,711	269,944	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	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	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	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 026 4330	Cemetery Services	\$ 3,830	\$ 3,027	\$ 1,000	\$ 3,425	\$ 3,000	\$ 3,400
11000 026 4335	Cemetery Plot Sales	\$ 1,511	\$ 1,670	\$ 1,000	\$ 550	\$ 1,000	\$ 1,000
TOTAL CEMETARY REVENUES		\$ 5,341	\$ 4,697	\$ 2,000	\$ 3,975	\$ 4,000	\$ 4,400
CEMETERY GENERAL FUND EXPENDITURES							
11000 026 7001	Materials & Supplies	\$ 11	\$ 198	\$ 2,500	\$ 165	\$ 2,500	\$ 2,500
11000 026 7621	Public Works Labor Charges	\$ 3,057	\$ -	\$ 3,852	\$ -	\$ 4,517	\$ 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

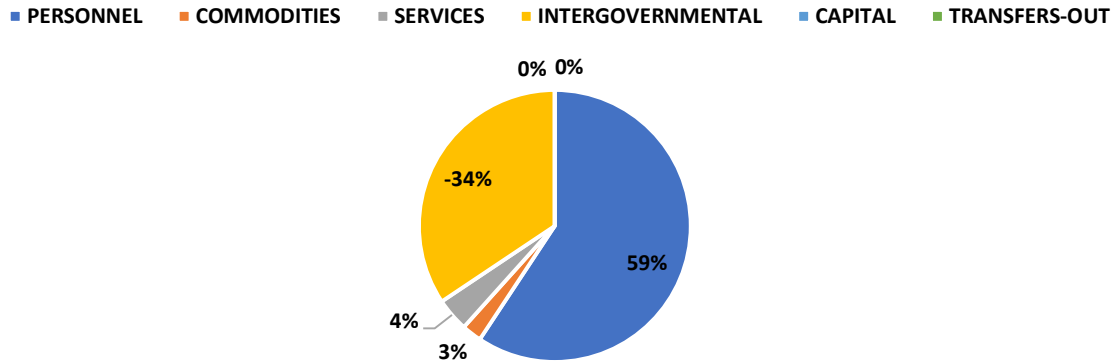
GL ACCT DESCRIPTION

- 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

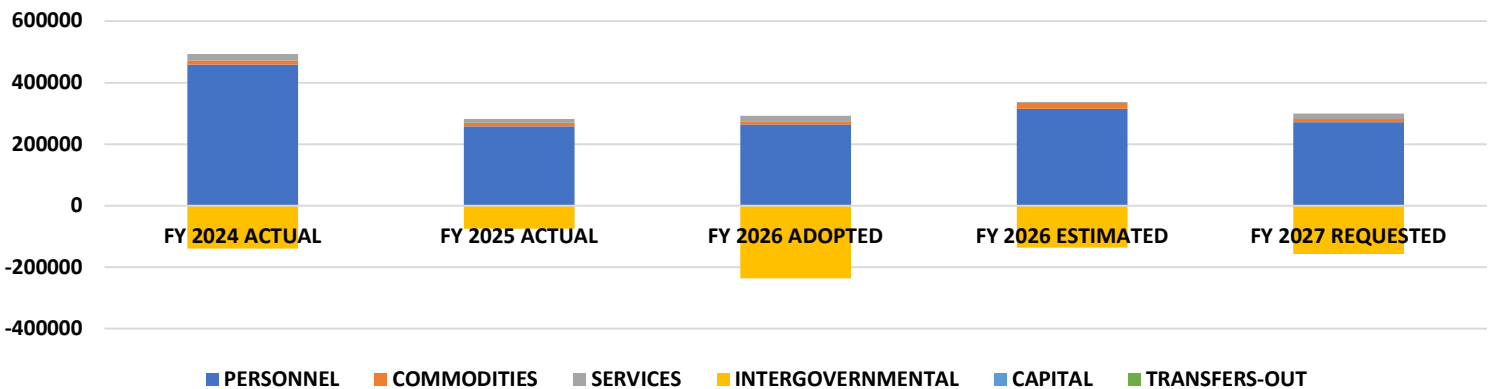
SUMMARY OF EXPENDITURES BY TYPE

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

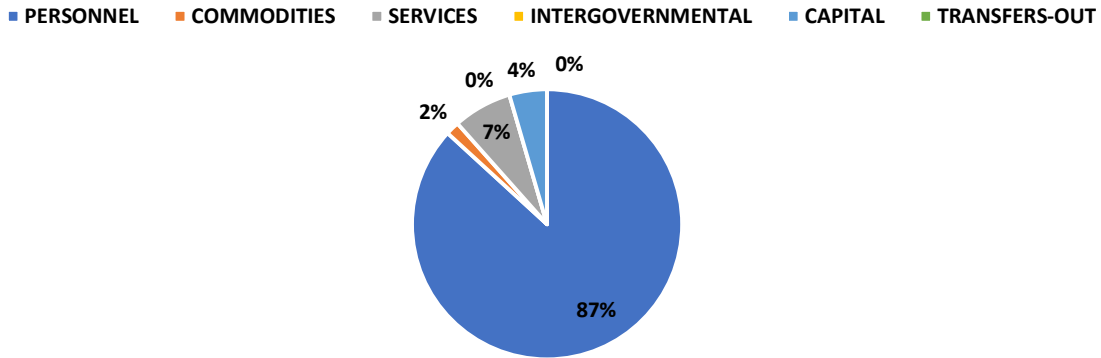
JUSTIFICATION & EXPLANATION
 FACILITIES MAINTENANCE DEPARTMENT

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	

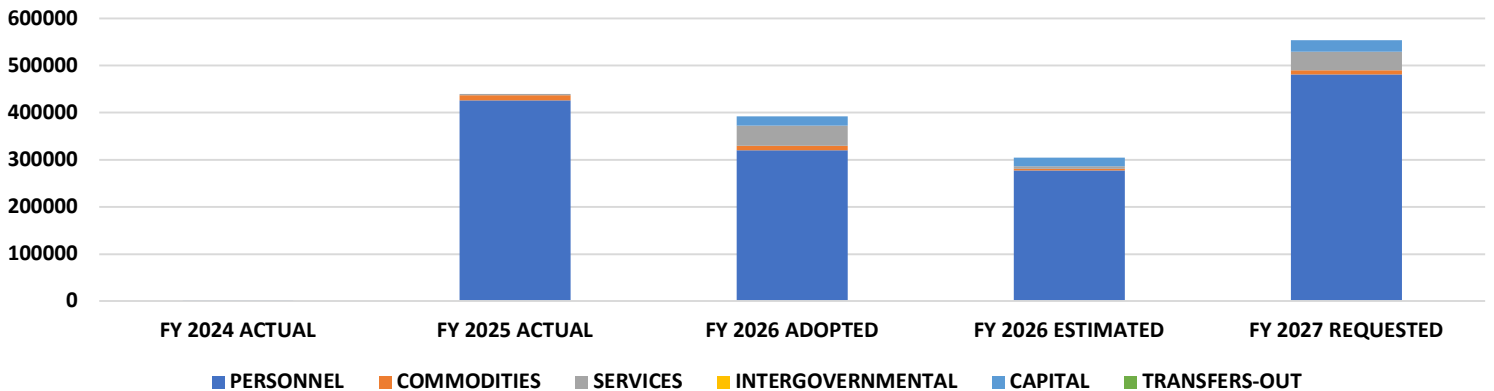
SUMMARY OF EXPENDITURES BY TYPE

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	FY 2025	FY 2026 ADOPTED	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL		ESTIMATED	REQUESTED	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 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, 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

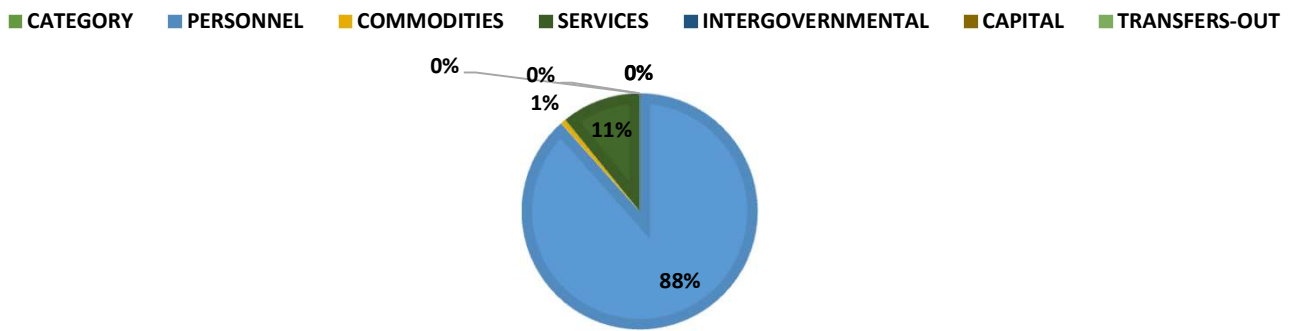
7519 **PROFESSIONAL SERVICES** - COSTS FOR ENGINEERING (CONTINGENCY) AND ADDITIONAL CONTRACT PROJECT MANAGEMENT WORK

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

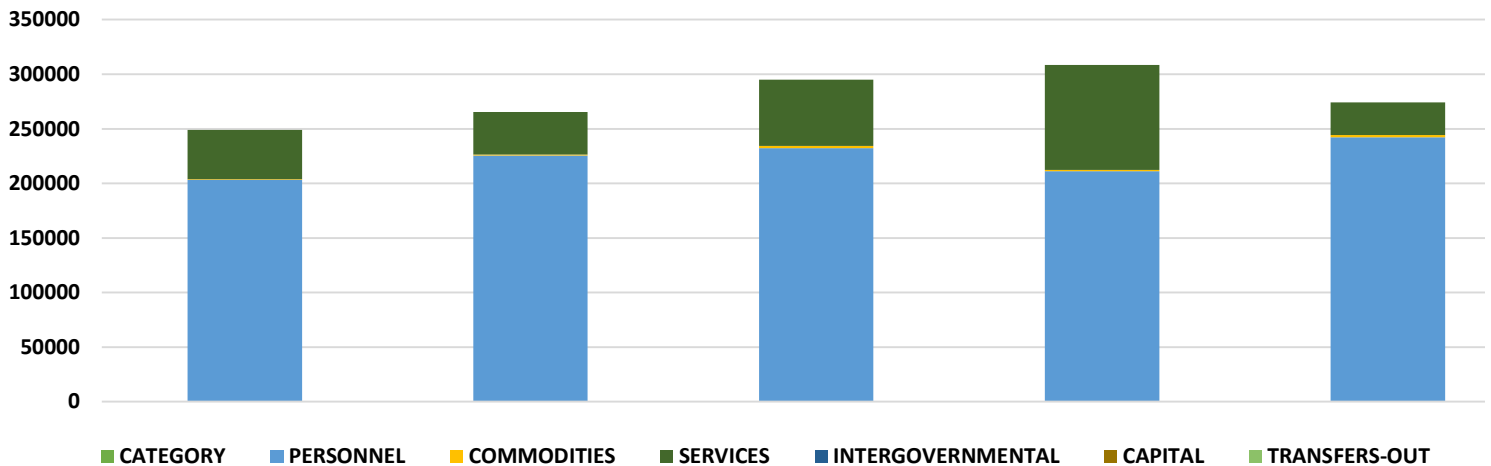
SUMMARY OF EXPENDITURES BY TYPE

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	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	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**

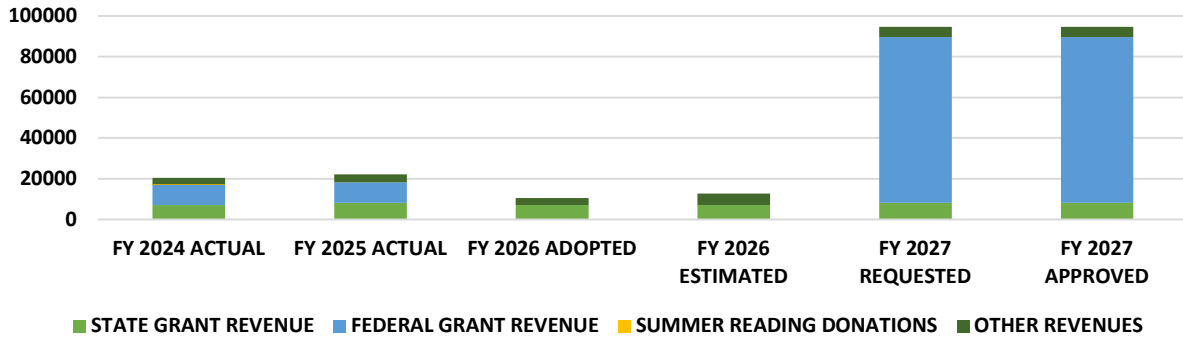
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 11000, Dept 034

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

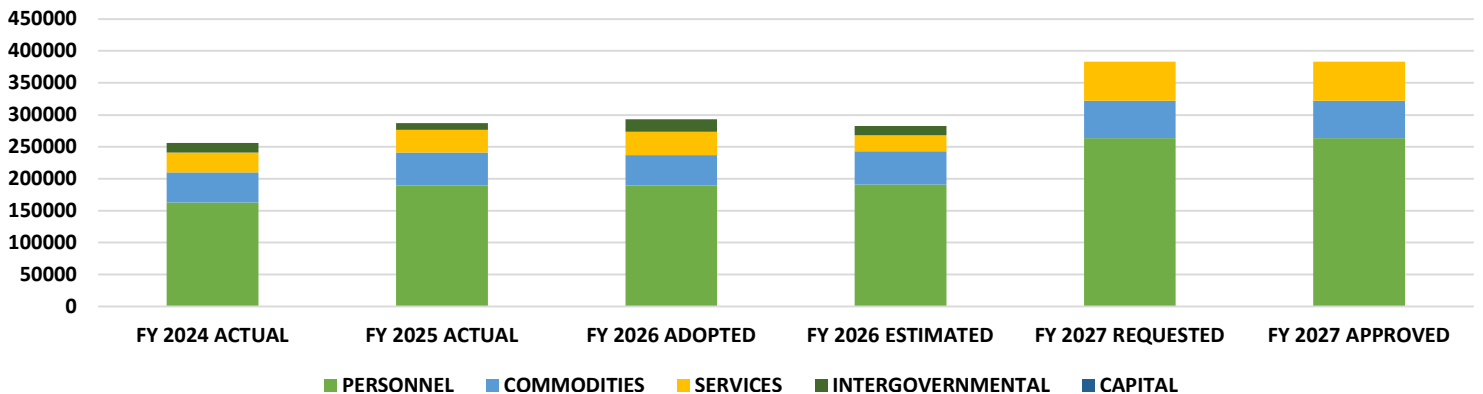
LIBRARY REVENUES BY FISCAL YEAR



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

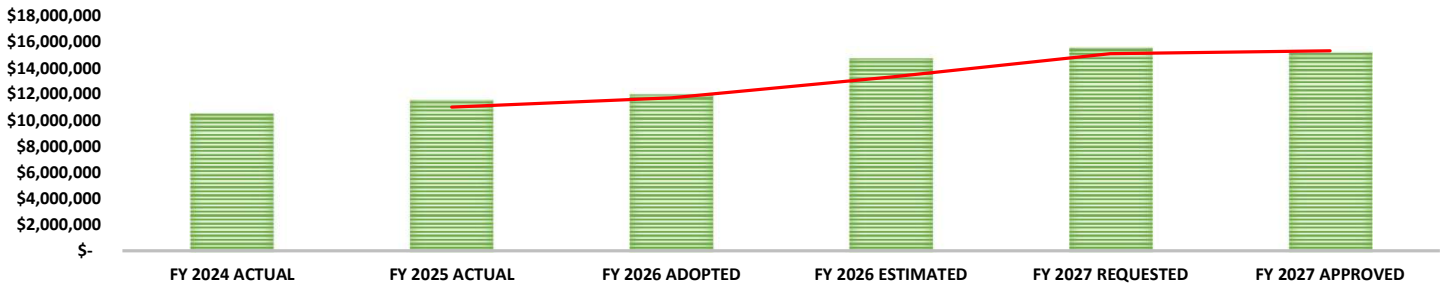
PERMANENT FUND EXPENDITURES & TRANSFERS-OUT

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

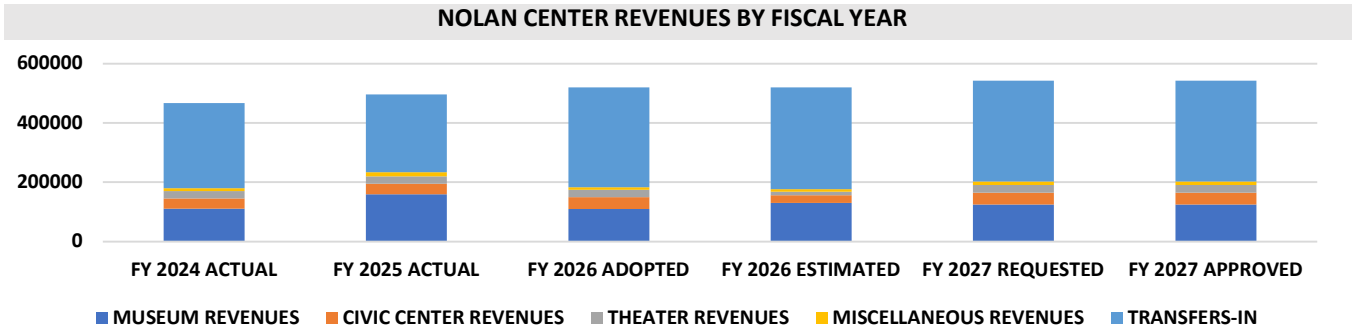
- 4371 COLD STORAGE LEASE** - PROCEEDS FROM THE COLD STORAGE FACILITY LEASE. THE COLD STORAGE FACILITY WAS PARTIALLY FUNDED BY THE PERMANENT FUND WHEN IT WAS INITIALLY BUILT. THE PROCEEDS FROM LEASING THE FACILITY ARE TO BE INVESTED BACK INTO THE PERMANENT FUND
- 4550 INVESTMENT INCOME** - THE CHANGE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

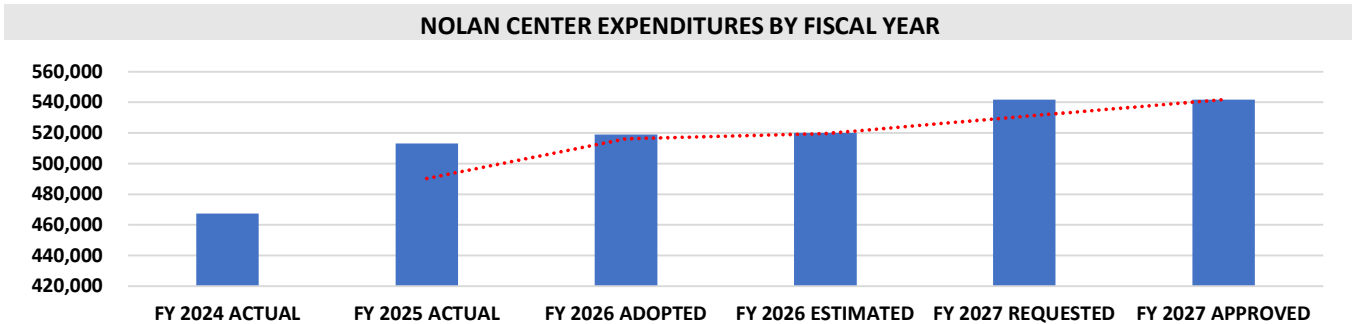
SPECIAL REVENUE TYPE
NOLAN CENTER

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				

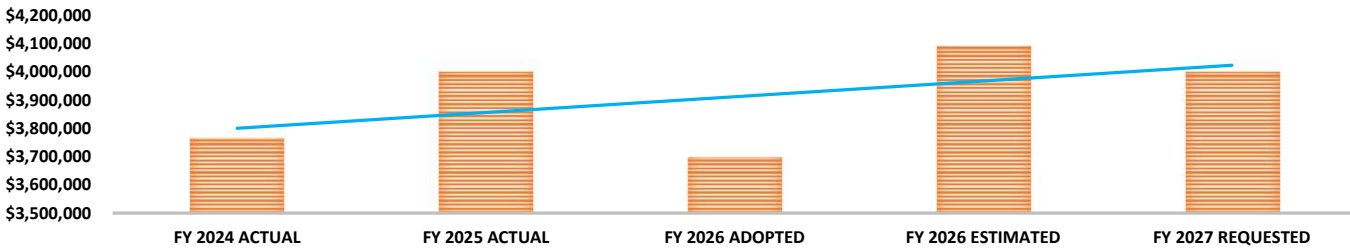
CITY AND BOROUGH OF WRANGELL
 2027 ANNUAL BUDGET
 Fund #22XXX (Sales Tax Fund Consolidated)

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**

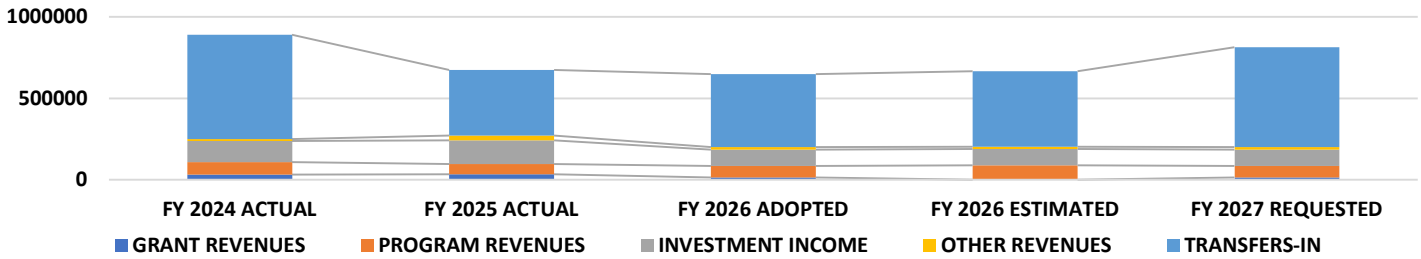
Fund 24XXX (Parks & Recreation Consolidated)

**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

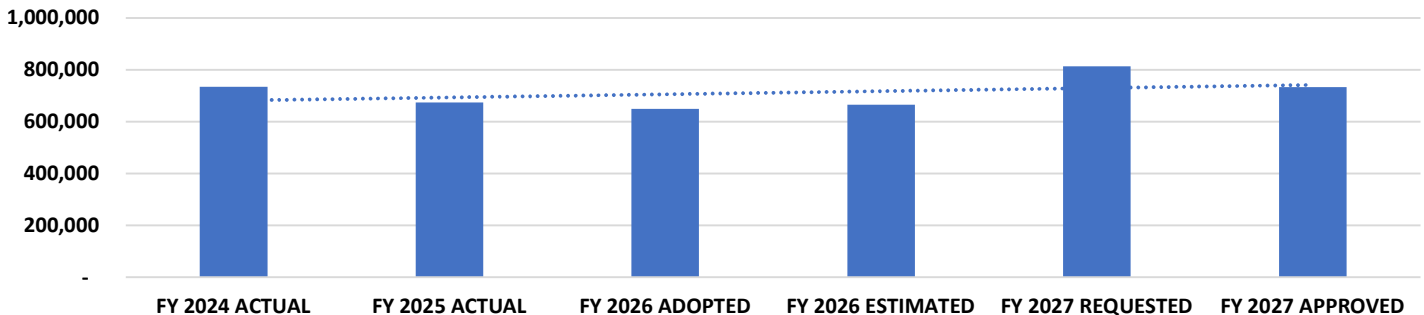
PARKS & RECREATION REVENUES BY FISCAL YEAR



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** - LIFEGUARD TRAINING
- 140 7515 **PERMITS, INSPECTIONS & COMPLIANCE** - ALLOTMENT FOR OPERATION PERMITS, HEALTH & SAFETY INSPECTIONS &
- 140 7519 **PROFESSIONAL SERVICES** - ANNUAL ALLOTMENT FOR LEGAL SERVICES
- 140 7621 **CHARGES FROM PUBLIC WORKS** - COSTS INCURRED BY P&R FOR PUBLIC WORKS LABOR
- 140 7622 **CHARGES FROM GARAGE** - COSTS INCURRED BY P&R FOR GARAGE LABOR
- 140 7629 **CHARGES FROM CAPITAL FACILITIES** - STAFF LABOR COSTS FOR CAPITAL FACILITIES
- 141 7002 **FACILITY REPAIR & MAINTENANCE** - COSTS FOR MAINTENANCE TO BUILDING HEATERS, LOCKER ROOM MAINTENANCE, POOL & BUILDING REPAIRS, AND OTHER MISC. GENERAL MAINTENANCE
- 141 7008 **NON-CAPITAL EQUIPMENT** - EXERCISE EQUIPMENT, WEIGHTS, AND CHLORINATION SYSTEM
- 141 7009 **EQUIPMENT REPAIR & MAINTENANCE** - POOL FILTER REPAIR & MAINTENANCE, WEIGHT ROOM & EXERCISE EQUIPMENT MAINTENANCE, AND OTHER MISC. EQUIPMENT MAINTENANCE
- 141 7021 **WATER TREATMENT CHEMICALS** - ANNUAL ALLOTMENT FOR WATER TREATMENT FOR POOL FACILITY
- 141 7501 **POOL UTILITIES** - WATER, SEWER, GARBAGE, AND ELECTRIC FOR POOL FACILITY
- 141 7900 **POOL CAPITAL EXPENDITURES** - EQUIPMENT OVER \$5,000 IN VALUE THAT IS CAPITAL IN NATURE AND DEPRECIATED OVER AN ESTIMATED USEFUL LIFE
- 142 7002 **FACILITY MAINTENANCE** - COSTS FOR REPAIR & MAINTENANCE TO PARK FACILITIES INCLUDING LAWN MAINTENANCE AND
- 142 7008 **NON-CAPITAL EQUIPMENT** - MISCELLANEOUS EQUIPMENT BELOW \$5,000 USED TO PERFORM PARK MAINTENANCE
- 142 7009 **EQUIPMENT REPAIR & MAINTENANCE** - COSTS FOR PARK EQUIPMENT REPAIRS, CLEANING, AND MAINTENANCE
- 142 7501 **UTILITIES** - WATER, SEWER, AND ELECTRIC INTERDEPARTMENTAL BILLING
- 142 7900 **PARKS CAPITAL EXPENDITURES** - COST OF COMMERCIAL LAWN MOWER
- 143 7002 **FACILITY MAINTENANCE** - COSTS FOR REPAIR & MAINTENANCE TO COMMUNITY CENTER FACILITY
- 143 7008 **NON-CAPITAL EQUIPMENT** - PICKLEBALL AND YOUTH SPORTS EQUIPMENT
- 143 7009 **EQUIPMENT REPAIR & MAINTENANCE** - COSTS FOR COMMUNITY CENTER EQUIPMENT REPAIRS, CLEANING, AND
- 143 7501 **UTILITIES** - WATER, SEWER, GARBAGE, ELECTRIC
- 143 7900 **RECREATION CAPITAL EXPENDITURES** - EQUIPMENT OVER \$5,000 IN VALUE THAT IS CAPITAL IN NATURE AND DEPRECIATED OVER AN ESTIMATED USEFUL LIFE

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

SPECIAL REVENUE FUND
 SECURE RURAL SCHOOLS FUND
 DETAIL OF EXPENDITURES

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
SRS REVENUES & TRANSFERS-IN							
25000 000 4170	Secure Rural Schools - Federal Payment	\$ 837,848	\$ 25,841	\$ -	\$ 1,615,198	\$ 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		1,849,638.89	4,949,638.89		2,790,000		1,712,212.50	4,502,212.50

JUSTIFICATION & EXPLANATION
 DEBT SERVICE FUND

GL ACCT DESCRIPTION

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

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	June 23, 2026
	<u>Agenda Section</u>	11

ORDINANCE No. 1102 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, REPEALING CHAPTER 3.52, PARKS AND RECREATION BOARD, OF THE WRANGELL MUNICIPAL CODE

SUBMITTED BY:

Lucy Robinson, Parks & Recreation Director

FISCAL NOTE:

Expenditure Required: \$XXX Total	
Fiscal Year (FY):	Amount: \$
Amount Budgeted:	
	FY: \$
Account Number(s):	
	XXXXX XXX XXXX
Account Name(s):	
	Enter Text Here
Unencumbered Balance(s) (prior to expenditure):	
	\$XXX

Reviews/Approvals/Recommendations

<input checked="" type="checkbox"/>	Parks & Recreation Board
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Ordinance 1102 2. Existing Code Section

Mayor: Open the Public Hearing and ask for an Administrative Report.

Ask if there is anyone who wishes to speak on this item.

After all have spoken, close the Public Hearing and ask for a Motion.

**RECOMMENDATION MOTION:
Move to Approve Ordinance No. 1102.**

SUMMARY STATEMENT:

Over the past several years, the Wrangell Parks & Recreation Department has continued to evaluate how best to support and expand recreation, aquatics, playground, and community programming opportunities throughout the Borough. Through this evaluation, it has become increasingly clear that the current advisory board structure limits the department's ability to pursue larger-scale funding opportunities, partnerships, sponsorships, and grant programs that could directly benefit community recreation services and facilities.

The proposed dissolution of the Parks & Recreation Advisory Board and transition toward establishing a nonprofit organization, tentatively titled **Friends of Wrangell Parks & Recreation**, would create greater flexibility for fundraising and project development efforts. This nonprofit model will allow the department and community partners to pursue outside funding opportunities for recreation and aquatics equipment, playground revitalization, expanded programming, and other community enhancement projects that are not easily supported through the annual operating budget.

Currently, much of the Parks & Recreation budget is appropriately dedicated to facility maintenance, operational costs, and temporary staffing needs. While these expenditures remain essential, they limit the department's ability to independently fund new recreation initiatives, equipment replacement, and long-term enhancement projects. The creation of a nonprofit organization would supplement, not replace, the Borough's support of Parks & Recreation services by creating an avenue for additional community investment and grant funding opportunities.

This transition would also align the department more consistently with existing Borough organizational structure. Under Borough Code Sections **3.52.030** and **3.52.040**, the Parks & Recreation Director's appointment and duties are already defined under the authority of the Borough Manager, making the Advisory Board's role in those areas unnecessary. Specifically, Section 3.52.030 establishes that the Borough Manager appoints the Director. Additionally, other Borough departments and facilities, including the Library and Nolan Center, do not have advisory boards formally defined in Borough code.

It is important to note that dissolving the Advisory Board would not eliminate public process or Assembly oversight. Any Parks & Recreation policies, fee schedules, or decisions requiring public input or approval would continue to be brought before the Assembly for consideration, direction, and final decision-making in accordance with Borough procedures.

This transition is intended to strengthen the department's long-term sustainability, improve access to outside funding opportunities, and better position Parks & Recreation to continue providing safe, high-quality programs and facilities that keep the community active and engaged.

CITY AND BOROUGH OF WRANGELL, ALASKA

ORDINANCE NO. 1102

AN ORDINANCE OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, REPEALING CHAPTER 3.52, PARKS AND RECREATION BOARD, OF THE WRANGELL MUNICIPAL CODE

SEC. 1. Action. The purpose of this Ordinance is to repeal Chapter 3.52, Parks and Recreation Board, in its entirety, from the Wrangell Municipal Code.

SEC.2. Chapter Repealed. Chapter 3.52, Parks and Recreation Board, is repealed in its entirety, from the Wrangell Municipal Code.

Chapter 3.52
~~PARKS AND RECREATION BOARD~~ Repealed

Sections:

- ~~3.52.010 Established Membership Organization.~~
- ~~3.52.020 Powers and duties.~~
- ~~3.52.030 Director Appointment~~
- ~~3.52.040 Director Powers and duties~~
- ~~3.52.045 Regular meetings~~
- ~~3.52.050 Absence from meetings~~

~~3.52.010 Established Membership Organization.~~

A. ~~There shall be created a parks and recreation board, which shall consist of five members appointed by the mayor with the approval of the assembly for overlapping three year terms. All members of the board shall be residents of the borough. The terms of the members shall begin on October 1st, with three members to be appointed in the first year, and two members in each of two successive years and in like manner thereafter. A member may be removed by the mayor with approval of the assembly for the good of the service. Vacancies shall be filled for the unexpired terms. Members shall serve without compensation. A quorum shall consist of three members.~~

B. ~~At the time prescribed for the beginning of the terms of the newly appointed members or as soon thereafter as practicable, the board shall elect a chairman, a vice chairman, and a secretary. The board shall determine the time and place of its regular meetings, and the chairman or three members may call special meetings.~~

3.52.020. Powers and duties.**3.54.020 — Powers and duties.**

The parks and recreation board shall study the recreational needs of the people of the borough and shall make such recommendations relating to parks, playgrounds and other recreational facilities in relation to public recreational programs and activities to the director of the parks, recreation and youth services, the mayor and the assembly, as it deems desirable. The board shall also strive to create public interest in the establishment of a teen club to meet the recreational needs of the teenage youths. The board shall study the possibilities of summer recreation programs for all children, improved parks and recreation areas, and any other recreational activities.

3.52.030 — Director — Appointment.

There may be a director of parks, recreation and youth services who shall be appointed by the borough manager.

3.52.040 — Director — Powers and Duties.

The director of parks, recreation and youth services, under the supervision and control of the borough manager, shall have charge of and direct the recreational programs and activities sponsored or carried on by the borough government and shall have charge of the parks and playgrounds and other municipal facilities used in connection therewith. The director shall work with the parks and recreation board to effect and carry out the recommendations of the board, which recommendations have been approved by the assembly.

3.52.045 — Regular meetings.

Regular meetings of the parks and recreation board shall be held at least once every quarter as follows: March, June, September, and December. The director or two members of the board may request additional meetings, if necessary. The meetings shall be held on the first Wednesday of each identified month.

3.52.050 — Absence from meetings.

If an appointed member is absent for more than one half of all of the meetings of the board, regular and special, held within any period of four consecutive calendar months, he shall thereupon cease to hold office.

SEC. 3. Classification. This ordinance is of a permanent nature and shall be codified in the Wrangell Municipal Code.

SEC. 4. Effective Date. This ordinance shall be effective upon adoption.

PASSED IN FIRST READING: June 9, 2026.

PASSED IN SECOND READING: _____, 2026.

Patricia Gilbert, Borough Mayor

ATTEST:

Kim Lane, MMC, Borough Clerk

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	June 23, 2026
	<u>Agenda Section</u>	13

Approval of Amendment No. 1 to the Professional Service Agreement with PND Engineers for the Deep Water Port Development, PIDP Planning Project

<u>SUBMITTED BY:</u>
Amber Al-Haddad, Capital Projects Director

<u>FISCAL NOTE:</u>	
Expenditure Required: \$200,000	
Fiscal Year (FY): 26	Amount: \$200,000
Amount Budgeted:	
Account Number(s):	
74300 420 9999 48 74013	
Account Name(s):	
Deep Water Port Development, PIDP Planning Project CIP Fund	
Unencumbered Balance(s) (prior to expenditure):	
\$0	

<u>Reviews/Approvals/Recommendations</u>	
<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. PND Engineers Fee Proposal dated June 10, 2026

RECOMMENDATION MOTION:
Move to Approve Amendment No. 1 to the Professional Service Agreement with PND Engineers for the Deep Water Port Development, PIDP Planning Project.

SUMMARY STATEMENT:

The City and Borough of Wrangell received PIDP funding to support the development phase of the Deep Water Port Development site located at 6-Mile Zimovia Highway. This is the site of the former Silver Bay Logging facility that was initially developed nearly six decades ago as a timber sawmill. Approximately twenty years ago, the mill closed, rendering the property idle and non-contributing to the economic growth of the community. In June 2022, the Borough acquired the 40-acre deep water port property with the aim of transforming it into a safer, larger and more efficient freight barge facility, while also promoting future economic opportunities for the community.

The Deep Water Port Development site is a critical and essential project to the community to provide transportation improvements, marine industry growth potential, new economic growth, and economic sustainability for the community. The Borough aims to initiate site improvements through the PIDP planning project for development phase activities to plan for reutilization of this site and prepare it for further planned economic opportunities.

Engineering services were competitively solicited to assist the City and Borough of Wrangell with development-phase planning for the Deep Water Port Development project, funded by the Port Infrastructure Development Program (PIDP). The overall scope includes property surveying, identifying permitting requirements, providing a preliminary engineering assessment of the bulkhead, and performing initial design of off-site and on-site utilities.

The Borough received one proposal, from PND Engineers, Inc. Staff subsequently structured the scope of work into sequential, separate tasks to facilitate contract negotiations. The initial contract with PND Engineers, approved by the Borough Assembly on February 10, 2026, authorized only Task 1 – Property Survey. Subsequent tasks were deferred to be negotiated as the survey progressed and further design considerations for the shipyard and freight barge terminal emerged.

Based on continued planning efforts with Pearlson & Pearlson, JAG, and AML, the Borough has more clearly defined the remaining PIDP project scope as follows:

- Task 2 Preliminary Analysis and Engineering Design of bulkhead (up to 30%) – Engineering analysis of the condition of the existing bulkhead and development of alternatives and associated costs for improvements to support a future barge ramp facility; design development of the preferred alternative up to 30% design level.
- Task 3 Preliminary Engineering for Offsite and Onsite Utility Extensions and Connections (up to 30%) – Design development for extension of municipal utilities to the property and

for on-site utilities necessary to support subdivision development for the site to encourage economic development.

- Task 4 Environmental Permitting Needs and Risk Assessment – Analysis of local, State, and Federal permitting requirements (excluding permit acquisition) necessary to support the industrial subdivision and the barge ramp facility.

Staff recommend the Assembly approve a contract amendment with PND Engineers, Inc. for Tasks 2 through 4 in the amount of \$200,000. Funds for this amendment are fully provided by the PIDP grant, to which no municipal match is required.

Advancing this work aligns with the scope identified in the Borough's EDA Industry Transformation grant application for the Deep Water Port Development project, positioning the project to seamlessly integrate additional funding streams upon notification of a successful federal award.



June 10, 2026

PND 252106

Amber Al-Haddad
Capital Projects Director
City and Borough of Wrangell
PO Box 531
Wrangell, AK 99929

SUBJECT: Wrangell Port Development and Port Expansion
Priority Project No. 2: Deep Water Port Development (PIDP Planning)

Dear Amber:

PND Engineers, Inc. (PND) appreciates the opportunity to provide additional engineering services on the Wrangell Port Development and Port Expansion projects. The scope of services under this proposal includes several preliminary design tasks for Priority Project No. 2: Deep Water Port Development (PIDP Planning) in accordance with the revised Scope of Work outlined in your letter of June 2, 2026, attached.

Scope of Services

Task 1: Property Survey: The survey work has been completed and delivered under a prior task order. No additional surveying services are included in this proposal.

Task 2: Preliminary Analysis and Engineering Design of Bulkhead (up to 30% design completion):

Subtask 2.1: Bulkhead Improvements. This effort will focus on armor rock embankment stabilization along the AML section of the site. PND will perform a metocean study to assess wind, wave and tidal conditions at the site and to develop recommendations for armor rock coastal protection measures for the AML barge terminal. We will develop a preliminary site plan, typical sections, material quantities and cost estimates up to a 30% design completion level for this task.

Subtask 2.2: Laydown Yard Development. PND will update the AML Laydown Yard and Barge Ramp Abutment conceptual plan prepared for the EDA Grant to accommodate site changes recommended by Pearlson & Pearlson for the JAG Shipyard.

Task 3: Preliminary Engineering for Offsite and Onsite Utility Extension and Connections (up to 30% design completion): Considering the conceptual design work already completed under the EDA Grant project, PND will advance the design of offsite and onsite water and sewer utility extensions and onsite electrical service side distribution. Utility side power and onsite power generation design services are

not included in this scope. On site industrial waste treatment design is not included in this proposal.

We will develop a preliminary site plan, typical sections, details, material quantities and cost estimates up to a 30% design completion level for this task

Task 4: Environmental Permitting Needs and Risk Assessment: This work was substantially completed as part of the Environmental Narrative under the recent EDA Grant application. It will be updated to accommodate the currently identified tenants and their anticipated operational activities.

Fee Proposal

PND proposes to perform the work on a Fixed Fee basis (FF) in accordance with the following Task Summary. PND will not exceed the proposed fees without prior written authorization. Any additional requested services not described herein shall be provided at additional cost. Additional services may be provided on a Fixed Fee or Time and Expenses basis at your discretion. All T&E work will be invoiced in accordance with PND’s standard billing rates at time of service. All third party expenses and subconsultant fees shall include 10% administrative markup.

Task	Description	Fixed Fee
1	Property Survey - NIC	\$0
2	Preliminary Analysis and Engineering Design of Bulkhead	\$60,000
3	Preliminary Engineering for Offsite and Onsite Utility Extensions	\$125,000
4	Environmental Permitting Needs and Risk Assessment	\$15,000
Total	All Services Under This Proposal	\$200,000

Schedule

Services will commence immediately upon receiving notice to proceed, anticipated by June 30, 2026. All services will be delivered by April 30, 2027.

PND appreciates the opportunity to assist CBW with this work. Feel free to call me at any time if you have any questions or desire any changes to the proposed scope of services to better serve your needs. Should you find this proposal acceptable, please forward an agreement for signature. We look forward to working with you on this important project.

Sincerely,

PND Engineers, Inc. | Juneau Office



Dick Somerville, P.E.
Vice President



Tyler Bradshaw, P.E.
Principal Engineer

June 2, 2026

December 18, 2025

Dick Somerville, PE, Vice President
PND Engineers, Inc., 9360 Glacier Highway, Suite 100,
Juneau, Alaska 99801

By Email

Re: Revisited Scope of Work Priority Project #2: Deep Water Port Development (PIDP Planning); RFQ for Engineering Services for the Port Development and Port Expansion

Dear Dick:

The City and Borough of Wrangell expresses appreciation to PND Engineers and your consultants for your interest in our Port Development and Port Expansion projects. Following a competitive solicitation and scoring PND Engineers as the highest-ranking proposer, we are prepared to engage with you and develop a fee proposal acceptable to each party.

While the selection of PND Engineering included two different priority projects, this communication outlines the scope of work for the Priority Project #2: Deep Water Port Development (PIDP Planning) for which we wish to negotiate a fee proposal and contract. Services for Priority Project #2, Deep Water Port Development Planning, shall be completed by December 30, 2027.

The Borough intends to utilize this contract with PND Engineers for additional project phases over a 60-month period. Funding for these additional services will be executed only upon the receipt of further funding from federal or state programs, in compliance with all future funding source requirements, including 2 CFR 200.

If future contract amendments are issued, PND Engineers will undertake professional engineering services of construction projects approved for the specific funding. These additional services will be added through a contract amendment and are related to the same infrastructure projects identified in this RFQ.

The project design criteria is based on the scope of work identified in the Request for Qualifications and further outlined here. All aspects of the project shall comply with the PIDP funding agency Terms and Conditions, as attached.

Professional Services Required - Description of the 40-Acre Deep Water Port Development, Planning Project

The project scope of work includes planning activities for the development of a 40-acre deep water port site. The project encompasses property surveys, a preliminary engineering assessment of the existing bulkhead and design concepts for future site use, and design development for site utility requirements, and permitting requirements.

The site will be developed to ensure reliable water and sewer utilities and resilient electrical power delivery for all future deepwater port tenants and operations. Current and potential operations at the deepwater port site include metal scrap and recycling, ~~five-megawatt data center, marine vessel storage~~, marine vessel repair, freight barge facility, and ~~other industrial fabrication facilities potentially other tenants~~.

- A. Task 1: Property Survey – Review and update of existing property survey to be further developed for necessary subdivision level survey data, including that for developing roads and utilities for the property and for survey associated with the uplands to tidelands to be identified for future facilities to accommodate the movement of freight and goods. ~~This task is under contract, with compensation of \$55,939.70, as the survey work that has been completed. We have received the existing conditions document but are awaiting the remainder of the survey with serial photos.~~
 - 1. Roadway Strategy: Conceptual road design must address the specific needs of industrial transportation, including accommodation for freight and container transportation, heavy equipment, marine vessel movement and support traffic. Consideration must be given to long-term surfacing durability and load-bearing capacity. ~~The intent of this section is to focus the survey work for the purpose of subdivision / roadway development and associated utilities within that roadway, aligned with the EDA grant application conceptual project and/or adjustments made by the Pearlson & Pearlson shipyard concept and layout.~~
- B. Task 2 Preliminary Analysis and Engineering Design of bulkhead (up to 30%) – Engineering analysis of the condition of the existing bulkhead and development of alternatives and associated costs for improvements to support a future barge ramp facility; design development of the preferred alternative up to 30% design level.

~~The conceptual level design of this task was performed under the EDA~~

Grant project PER. Under the PSA for the PER project, we considered that your Task 1A: Preliminary Engineering Report - Deep Water Port Site Development, the Subtask 1A.3.3 for a total of \$20,000, would be the conceptual level design for this full task. The remaining PIDP funding for this task, in the amount of \$60,000, will advance this to up to 30% design.

We realize now that we will only focus this effort on the AML barge facility portion of the existing bulkhead and we will not necessarily perform a condition assessment but rather an outline of the existing conditions, the area that will be used for a future Borough project (excluding the JAG bulkhead area) and identify that level of bulkhead review already considered and included in the EDA grant project, including conceptual design and cost estimates to support the AML facility now planned to be accommodated with those bulkhead modifications. We are looking for your subsequent fee proposal to include the outline of the work related to the armor rock area already performed under the EDA grant and further design for that armor rock work up to 30% design level. If funding is available to include the conceptual design for the abutment structure required to support the AML ramp, we could consider if PIDP funding will support that additional design effort.

1. Bulkhead Improvements and Environmental Controls: Concept design for significant bulkhead improvements along the deepwater coastal slope. This will involve replacing the existing stabilization (railroad cars used as sheet pile) with a permanent solution utilizing armor rock layer(s) or alternative means for long-term stability and erosion protection.
 2. Laydown Yard Development: Concept design for an approximate **5-10 3.5-acre** parcel intended to be utilized as a dedicated laydown yard for future deep water port operations. A future, final design would incorporate data from a future site geotechnical survey to determine necessary excavation and requirements for structural fill (assuming existing fill may be sawdust) and aggregate or hard surfacing. This component includes the conceptual design for the abutment structure required to support a future, privately constructed barge ramp.
- C. Task 3 Preliminary Engineering for Offsite and Onsite Utility Extensions and Connections (up to 30%) – design development for extension of municipal utilities to the property and for on-site utilities necessary to support subdivision development for the site to encourage economic development. **The conceptual level design of this task was performed under the EDA Grant project PER. Under the PSA for the PER project, we considered that your Task 1A: Preliminary Engineering Report - Deep**

Water Port Site Development, the Subtasks 1A.3.1 for a total of \$24,688, would be the conceptual level design for this full task. The remaining PIDP funding, in the amount of \$125,312, will advance the utilities design to up to 30% design for this task.

1. Existing Utility Review: Comprehensive review of existing utilities remaining from the site's previous operation by Silver Bay Logging. The report must assess the current condition, usability, and required abatement or integration of these legacy systems.
 2. Utility Layout Strategy: The utility design should evaluate placing utility infrastructure (water, sewer, storm, electric) outside of the defined roadway boundaries but within the future right-of-way to minimize maintenance disruption and simplify access for future tenants.
 3. Water Utility: The new water utility design will include the required plans for directional drilling to connect the new on-site distribution system into the 12" water main water line located on the uphill side of Zimovia Highway.
 4. Sewer Utility: The new sewer collection system design must evaluate all routing options, including the potential necessity of lift stations to efficiently direct wastewater flow to the force main located in Zimovia Highway. A crucial part of this scope is considering the need to treat the collected industrial wastewater through a dedicated industrial waste treatment system, adhering strictly to all current ADEC (Alaska Department of Environmental Conservation) regulations.
 5. On-Site Electrical Distribution System: The new electrical distribution system should provide a conceptual layout that includes routes for primary and secondary feeders, identification of required transformer pads, and specifications for connection points to serve future subdivision tenants.
- D. Task 4 Environmental Permitting Needs and Risk Assessment – State and federal permitting necessary to support development of the site to support the barge ramp facility with (i.e. U.S. Army Corps of Engineers USACE coordination), as well as State permitting for municipal utilities (i.e. ADEC coordination). **The intent here is not to seek permitting but rather to perform an analysis of the permitting needs for the project. I believe we have essentially performed this through the Environmental Narrative that you assisted with for the EDA Supplemental Disaster grant application. We might plan to look at that document, considering the project that will support the currently identified tenants (i.e. CBW Power Generation Plant, Tideline, JAG, and AML; Greensparc is not currently being considered as a future tenant), and determine if it needs updating. We will plan to submit that same Environmental Narrative level of documentation to PIDP as the**

deliverable for this task. We are looking for this task to be included in your subsequent fee proposal. There is \$15,000 of budget available to complete this task; however, I do not believe there is that value of work remaining to be performed.

All documents for this project shall be in a format and on media approved by the Borough using the latest CAD, Acrobat and Microsoft Office Products, as applicable to the document formatting. Upon completion, Owner shall be furnished with an electronic file of all documents in their original format and pdf format.

Compensation

Negotiations shall be held to ensure a mutual understanding of the Scope of Work (SOW) and to reach an agreement on a fair and reasonable fee. During negotiations, the SOW may be reviewed and may be revised, as necessary.

PND shall furnish sufficient technical, supervisory, and administrative personnel to ensure satisfactory accomplishment of the work specified in the Scope of Work, including accomplishment of work by agreed milestone dates and progress schedule. Additionally, PND shall furnish all services, materials, supplies, equipment, investigations, studies, and travel required in connection with the Scope of Work.

Compensation shall be based on a Lump Sum method of payment whereby the firm is paid a fixed dollar amount for specific services with a breakdown of compensation based on completion of specific services. The amount includes profit, direct salary costs and indirect costs.

Please call us to review any of the requirements that may be unclear or require further clarification as you finalize your proposal. We look forward to confirming with you the scope of work and to reviewing PND Engineering's proposal.

Best,

Amber Al-Haddad

Amber Al-Haddad
Capital Projects Department
City and Borough of Wrangell

Attachments:

- 40-Acre Deep Water Port Development Grant Narrative submitted to the Port Infrastructure Development Program (PIDP)

- PIDP Terms and Conditions:
 - GENERAL TERMS AND CONDITIONS UNDER THE FISCAL YEAR 2023 PORT INFRASTRUCTURE DEVELOPMENT PROGRAM GRANTS
 - EXHIBITS TO MARAD GRANT AGREEMENTS UNDER THE FISCAL YEAR 2023 PORT INFRASTRUCTURE DEVELOPMENT PROGRAM GRANTS

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	June 23, 2026
	<u>Agenda Section</u>	13

Approval of a Contract Award to McG Constructors, Inc. for the Wrangell Schools Renovations - Three Sites and the Swimming Pool Roofs Replacement Projects

SUBMITTED BY:

Amber Al-Haddad, Capital Projects Director

FISCAL NOTE:

Expenditure Required: \$6,330,400	
Fiscal Year: 26/27	Amount: \$6,330,400
Amount Budgeted:	
FY:2026 /2027	
Account Number(s):	
Account Name(s):	
Wrangell Schools Renovations – 3 Sites CIP Fund and Swimming Pool Roofs Replacement CIP Fund	

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Bid Opening Summary and Checklist for the Wrangell Schools Renovations - Three Sites and the Swimming Pool Roofs Replacement Projects; 2. Notice of Intent to Award a Contract

RECOMMENDATION MOTION:

Move to Approve a Contract Award to McG Constructors, Inc. for the Wrangell Schools Renovations - Three Sites and the Swimming Pool Roofs Replacement Projects.

SUMMARY STATEMENT:

The Wrangell Schools Renovation – Three Sites and the Swimming Pool Roofs Replacement projects were developed under the same solicitation, for which bids were due June 17, 2026.

Following a competitive solicitation, two bids were received on June 17. The lowest bid was submitted by McG Constructors, Inc., totaling \$6,330,400 for the Base Bid and Additive Alternates numbers one through five. The Bid Summary and Checklist is attached for reference. For further reference, the various bid items include:

- Base Bid: Wrangell Schools Renovations primary scope of work
- Additive Alternate 1: Elementary School Gymnasium Flooring Replacement
- Additive Alternate 2: High School Commons Exterior Wall & Window Replacement
- Additive Alternate 3: Reconstruct Existing Sidewalk and Concrete Apron on Reid Street
- Additive Alternate 4: Swimming Pool’s Metal Roof Replacement
- Additive Alternate 5: Swimming Pool’s Flat Roofs Replacement

Funding for the two projects is identified below:

- A. Wrangell School Renovations – Three Sites: Funding appropriated to date is from the following sources:
 1. Department of Education and Early Development (DEED) grant, \$6,479,206
 2. City and Borough of Wrangell General Obligation Bond match, \$4,056,967, including interest earned to date.
 3. Community Development Block Grant (specific to the School Base Bid scope for the Stikine Middle School Roof Replacement), \$694,339
 4. Wrangell School District CIP Reserves (specific to Additive Alternate 1, Elementary School Gymnasium Flooring Replacement), \$90,000
 5. Expenditures to date include approximately \$563,000 for design phase activities.
- B. Swimming Pool Roofs Replacement: Funding appropriated to date is from the following source:
 6. Pool Roofs Replacement: Funding appropriated to date is from the Secure Rural Schools Fund Reserves to the Swimming Pool Roofs Replacement CIP fund in the

amount of \$1,000,000. Expenditures to date include approximately \$23,000 for the design phase activities.

The Department of Education and the Community Development Block Grant programs, both contributing funding agencies to the School Renovation project, have received a copy of the Bid Summary and Checklist, as well as our Notice of Intent to Award.

In accordance with DEED guidance, a mandatory ten-day protest period must conclude before a contract can be executed. Pending the successful completion of the protest period on June 29, 2026, Administration recommends that the Borough Assembly approve the contract award for the Wrangell Schools Renovations - Three Sites and the Swimming Pool Roofs Replacement projects to McG Constructors, Inc., in the amount of \$6,330,400.

Item b.

City and Borough of Wrangell, Alaska

Wrangell Schools Renovations - 3 Sites and Swimming Pool Roofs Replacement

Bid Opening Checklist and Tabulation Summary

Bid Opening Date: June 17, 2026 @ 2:00 p.m. - Assembly Chambers

Bidder's Name	Base Bid	Additive Alternate 1	Additive Alternate 2	Additive Alternate 3	Additive Alternate 4	Additive Alternate 5	Total Bid with Modification	Addenda		Bid / Modified Bid Form(s)	Unit Prices - Bid Form Supplement	Bid Schedule	Bid Security	Current SAM.gov Registration	Appendix 3: Section 3 Contractor Certification	Alaska Business License	Alaska Contractor License
								#1	#2								
McG Constructors	\$ 5,646,000	\$ 90,000	\$ 160,000	\$ 50,400	\$ 186,000	\$ 198,000	\$ 6,330,400	X	X	X	X	X	X	X	X	X	X
Dawson Construction	\$ 6,114,045	\$ 74,500	\$ 123,800	\$ 42,631	\$ 282,000	\$ 200,400	\$ 6,837,376	X		X	X	X	X	X	X	X	X

Verified By: *Andrea Di Stoddard*

Witnessed By: *C. Howard*

June 17, 2026

To: All Bidders

Re: Notice of Intent to Award a Contract
Wrangell Schools Renovation - 3 Sites and Swimming Pool Roofs Replacement

The City and Borough of Wrangell announces its intent to award a contract for the Wrangell Schools Renovation - 3 Sites and Swimming Pool Roofs Replacement projects. The preliminary bid tab summary with checklist is attached. Below is a summary of the bids received:

<u>Bidder Name</u>	<u>Bid Amount</u>
McG Constructors, Inc.	\$6,330,400
Dawson Construction, LLC	\$6,837,376

This Notice of Intent to Award is based on awarding the Base Bid and Additive Alternates 1, 2, 3, 4, and 5. The bidder whose bid is determined in writing to be the most advantageous to the City and Borough of Wrangell is McG Constructors, Inc. In order to be deemed fully responsive, McG Constructors, Inc. is required to submit, within five (5) working days from the date of this Notice, the following submittals:

- Subcontractor Report, Section 00360

As provided in the Invitation to Bid, this Notice of Intent to Award is subject to execution of a written contract and, as a result, this Notice does not constitute the formation of a contract between the City and Borough of Wrangell and the apparent successful low bidder. The low bidder shall not acquire any legal or equitable rights, relative to the contract services until they have secured a fully executed contract.

If the apparent low bidder fails to be deemed fully responsive and responsible or fails to execute a contract with the City and Borough of Wrangell, the Borough may revoke the award and award the contract to the next lowest bidder or withdraw the Invitation to Bid. The City and Borough of Wrangell further reserves the right to cancel this Notice of Intent to Award at any time prior to the execution of a written contract.

Any bidder who wishes to protest this Notice of Intent to Award must file the protest within ten calendar days following the date of this Notice. If the tenth day falls on a weekend or holiday, the last day of the protest period is the first working day following the tenth day.

Thank you for participating in the competitive bidding process. For information about this notice, please contact the undersigned.

Best regards,



Amber Al-Haddad
Director of Capital Projects
City and Borough of Wrangell

Copy: Kim Lane, Wrangell Borough Clerk
Michael Howell, Wrangell Project Manager
Mason Villarma, Wrangell Borough Manager
Josh Garrett, Wrangell School Superintendent
Michael Shilts, Wrangell School Maintenance Director
Lucy Robinson, Wrangell Parks & Rec Director
Michael D Butikofer, DEED Facilities Manager
Matt Ford, DCCED Grants Administrator
Ryan Wrocklage, LCG Lantech Architect