



City and Borough of Wrangell
WS & Borough Assembly Meeting
AGENDA



NIXLE Registration

Tuesday, June 24, 2025

Location: Borough Assembly Chambers

Work Session from 6:00 – 7:00 PM / Regular Assembly Meeting at 7:00 PM

WORK SESSION (6:00 - 7:00 PM)

[a.](#) Micromobility Devices WS

1. CALL TO ORDER

- a. PLEDGE OF ALLEGIANCE led by Assembly Member Dalrymple
- b. ROLL CALL

2. CEREMONIAL MATTERS

3. PERSONS TO BE HEARD

4. AMENDMENTS TO THE AGENDA

5. CONFLICT OF INTEREST

6. CONSENT AGENDA

[a.](#) Minutes from the June 10, 2025 Regular Assembly Meeting

[b.](#) Final Plat review of a Replat of Lot B (APN 03-002-304) of the Torgramsen-Glasner Subdivision according to Plat No. 2016-2, and Lot C (APN 02-035-310) of the Health Care Subdivision, according to Plat 2010-4, creating Lot B-1 and Lot C-1, zoned Zimovia Highway Mixed Use, requested by the City and Borough of Wrangell on behalf of Wrangell Cooperative Association and Bruce Smith Jr.

7. BOROUGH MANAGER'S REPORT

- [a.](#) Borough Manager's Report (Verbal at Meeting)
- [b.](#) Harbormaster's Report
- [c.](#) Nolan Center Report
- [d.](#) Finance Director's Report

8. BOROUGH CLERK'S REPORT

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

9. MAYOR AND ASSEMBLY BUSINESS

10. MAYOR AND ASSEMBLY APPOINTMENTS

11. PUBLIC HEARING

- a. RESOLUTION No. 06-25-1950 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 2025-2026
- b. Approval to move forward with the sale of City Leased Owned Tidelands, Lot 15A & Lot 14A, Plat 2004-09, currently leased by John Agostine, request by John Agostine
- c. **RESOLUTION No. 06-25-1953** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, APPROVING THE AMENDED FEE AND RATE SCHEDULE

12. UNFINISHED BUSINESS

- a. **RESOLUTION NO. 06-25-1951** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE CONVEYANCE OF PUBLIC LAND, FOR A PORTION LOT C OF THE HEALTHCARE SUBDIVISION, TO BRUCE SMITH JR. FOR THE APPRAISED VALUE OF \$43,934 PLUS REQUIRED FEES
- b. **RESOLUTION NO. 06-25-1952** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE CONVEYANCE OF PUBLIC LAND, FOR A PORTION LOT C OF THE HEALTHCARE SUBDIVISION, TO WRANGELL COOPERATIVE ASSOCIATION FOR THE APPRAISED VALUE OF \$496,066 PLUS REQUIRED FEES

13. NEW BUSINESS

- a. Approval of a contract award to Marble Island LLC in the amount of \$1,248,182 for the St. Michaels Street Rehabilitation Project
- b. **ORDINANCE No. 1087** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADDING CHAPTER 20.62, PLANNED UNIT DEVELOPMENTS AND AMENDING SEVERAL SECTIONS IN TITLE 20 – ZONING, TO ADD AND REFERENCE PLANNED UNIT DEVELOPMENTS TO THE WRANGELL MUNICIPAL CODE

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

15. EXECUTIVE SESSION

- a. **Executive Session:** Review of an Amendment to the Borough Manager's Agreement

16. ADJOURNMENT

CITY AND BOROUGH OF WRANGELL, ALASKA

ORDINANCE NO. 1081

AN ORDINANCE OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADDING A NEW CHAPTER 11.39, MICROMOBILITY DEVICES, TO TITLE 11, VEHICLES AND TRAFFIC, OF THE WRANGELL MUNICIPAL CODE

BE IT ORDAINED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA:

[The changes to the existing code are shown as follows: the words that are underlined are to be added and the words that are in ~~strike through~~ are to be deleted.]

SEC. 1. Action. The purpose of this ordinance is to add a new Chapter 11.36, Micromobility Devices, to Title 11, Vehicles and Traffic, of the Wrangell Municipal Code.

SEC. 2. New Chapter. A new Chapter 11.36, Micromobility Devices, is hereby added to Title 11, Vehicles and Traffic, in the Wrangell Municipal Code as follows:

MICROMOBILITY DEVICESSections:

- 11.36.010 Definitions.
- 11.36.020 Operators are required to be licensed.
- 11.36.030 Prohibited areas of operation.
- 11.36.040 Helmet required.
- 11.36.050 Required equipment.
- 11.36.060 Speed limits.
- 11.36.070 Failure to stop at the direction of a peace officer.
- 11.36.080 Traffic laws.
- 11.36.090 Parking.
- 11.36.100 E-scooters
- 11.36.110 Public nuisance and impoundment.
- 11.36.120 Parental responsibility.
- 11.36.130 Owner responsibility.
- 11.36.140 Penalty for violation and impoundment.

11.36.010 Definitions.

“CBW” means the City and Borough of Wrangell, Alaska.

“City Dock,” also known as the Cruise Ship Dock, is a t-shaped dock located at the north end of downtown adjacent to the Stikine Inn. The dock face is four hundred five (405) feet with a breast pier head of five hundred sixty-five (565) feet and an additional stern mooring dolphin two hundred twenty-five (225) feet off the northeast end of the dock.

“Electric power-assisted bicycle” or “E-bike” means a device having two (2) tandem wheels or two (2) parallel wheels and one (1) forward wheel, any two of which are not less than twelve (12) inches in diameter, that is designed to be operated by human power with the assistance of an electric motor that has a power output of not more than seven hundred fifty (750) watts that: (i) is incapable of propelling the device at a speed of more than twenty (20) miles per hour; and (ii) disengages or ceases to function when the device's brakes are applied.

“Electric power-assisted scooter” or “E-scooter” means a two (2) wheeled device that has handlebars, a floorboard that is designed to be stood upon when riding, and is powered by an electric motor that has a power output of not more than four hundred (450) watts that: (i) is incapable of propelling the device at a speed of more than fifteen (15) miles per hour; and (ii) disengages or ceases to function when the device's brakes are applied. An E-scooter may also have a driver seat that does not interfere with the ability of the rider to stand and ride and may also be designed to be powered by human propulsion.

“Micromobility device” means an E-bike, E-Scooter, or any part or any combination thereof. Micromobility devices do not include vehicles that must be registered with the Alaska Department of Motor Vehicles, or mobility devices such as wheelchairs used by a person with a disability.

“Inner Harbor” is the narrow, shallow passage on the east side of Chief Shakes Island. The Inner Harbor has reserved moorage stalls ranging from seventeen (17) feet to thirty-two (32) feet. It is one of the first floating docks in Wrangell and primarily serves commercial and pleasure vessels under forty (40) feet.

“Signal” means a hand motion, audible mechanical or electronic noise device, visual light device, or combination of them, used in a manner that a reasonable person would understand to mean that a peace officer intends that the person stop.

11.36.020 Operators are required to be licensed.

A. No person shall drive or operate a micromobility device on any roadway owned or maintained by the CBW unless he or she is at least fourteen (14) years of age and has a valid driver's license or learner's permit in his or her possession.

B. No person shall drive or operate a micromobility device in violation of any condition or limitation of the person's driver's license or learner's permit.

11.36.030 Prohibited areas of operation.

No person shall operate a micromobility device on any of the following CBW public properties

without the prior written permission of the CBW:

1. School grounds; and
2. Shooting range; and
3. Parks and playgrounds; and
4. Recreation areas; and
5. Walking/hiking trails; and
6. Sidewalks; and
7. Harbor floats, piers, fingers, docks, and ramps; and
8. Golf course; and
9. Cemeteries.

Commented [K1]: At the request of Muskege Meadows, staff proposes to remove the Golf Course from the Ordinance.

11.36.040 Helmet required.

It is unlawful for any person under eighteen (18) years of age to operate or drive a micromobility device on any roadway owned or maintained by the CBW, unless that person wears a certified protective helmet that is properly fitted, that is properly fastened, and that meets safety standards set by the Federal Motor Vehicle Safety Standard 218. This requirement also applies to any minor who rides in a restraining seat, trailer, backpack, or similar child restraining device, used by someone driving or operating a micromobility device. A certified protective helmet is a helmet containing a manufacturer certification stating that it meets the standards of the Federal Motor Vehicle Safety Standard 218.

11.36.050 Required equipment.

No person shall operate a micromobility device on any roadway owned or maintained by the CBW without the following equipment:

1. At least one light on the front, capable of emitting white light visible from a distance of at least five hundred (500) feet in front of the device under normal atmosphere conditions;
2. A taillight which displays a red light visible five hundred (500) feet to the rear of the device;
3. Brakes capable of causing the device to stop within twenty-five (25) feet at ten (10) miles per hour on dry, level, clean pavement;

4. Reflectors on the front and rear of the device so that the device is visible during inclement weather or darkness;
5. A bell or other audible warning device capable of being heard at a distance of at least one hundred (100) feet away;
6. A kickstand; and
7. A label that identifies the owner of the device and his or her contact information, including but not limited to phone number.

11.36.060 Speed Limits.

A. No person shall operate or drive a micromobility device at more than (ten) 10 miles per hour in the downtown area between the City Dock and the Inner Harbor.

B. Unless otherwise posted, no person shall drive or operate a micromobility device at more than fifteen (15) miles per hour on any other roadway owned or maintained by the CBW.

11.36.070 Failure to stop at the direction of a peace officer.

No person, while operating or driving a micromobility device shall fail to stop as soon as practical and in a reasonably safe manner under the circumstances when requested or signaled to do so by a peace officer.

11.36.080 Traffic laws.

The operator of a micromobility device has the same rights and is subject to the same responsibilities applicable to motor vehicle operators under the laws of the state of Alaska and the Wrangell Municipal Code, except where provisions of those laws and ordinances by their very nature can have no application to a micromobility device.

11.36.090 Parking.

Micromobility devices shall not be parked in such a manner as to obstruct or impede the movement of pedestrians or motor vehicles or to cause damage to buildings, structures, trees, scrubs, or other living plants.

11.36.100 E-scooters.

No E-scooter shall be used to carry more than one (1) person at a time.

11.36.110 Public nuisance and impoundment.

A. The purposes of this section include protecting the public, removing public nuisances, and deterring violations of this Chapter, but does not include the generation of revenue for the CBW.

B. A micromobility device operated or modified in a manner that violates the Wrangell Municipal Code or Alaska state law is hereby declared a public nuisance.

C. A micromobility device that is a public nuisance may be impounded immediately by a police officer. Impoundment may be accomplished through a seizure of the micromobility device at the time the citation is issued, or pursuant to a court order. Impoundment at the time of issuance of a citation is at the discretion of the citing police officer.

D. A micromobility device operated by, or driven by, or in the actual physical control of, an individual cited for violation of this Chapter is presumed to have been so operated by the owner(s) thereof or having been operated by another person with the knowledge and consent of the owner(s). A micromobility device that is declared to be a public nuisance for which the owner(s) holds legal responsibility.

E. The owner(s) of a micromobility device may obtain the release of the device upon providing proof of ownership and payment of a \$150 impound fee with an additional \$10 per day storage fee plus any additional costs incurred during the impoundment.

F. A micromobility device that is declared to be a public nuisance shall be held in the custody of the public safety department. Any micromobility device not claimed within thirty (30) days of impoundment shall be considered abandoned and may be disposed of in accordance with WMC Section 11.72.

G. A person contesting the impoundment of a micromobility device may be heard and decided by the Borough Manager or his or her designee. Hearings before the Borough Manager or his or her designee shall take place no less than three (3) days, and no more than thirty (30) days, after a request is made. At the hearing, a person who claims an ownership interest in a micromobility device may avoid impoundment if he or she establishes by a preponderance of the evidence that:

1. The claimant had an interest in the micromobility device at the time of the alleged citation or court order;
2. A person other than the claimant was in possession of the micromobility device and was responsible for or caused the act(s) which resulted in impoundment; and
3. That the micromobility device was used without his or her permission.

11.36.120 Parental responsibility.

A parent or guardian of a minor violates this Chapter if he or she knowingly permits, or by insufficient control, allows his or her child or ward to drive or operate a micromobility device in violation of this Chapter. Indifference as to the activities or whereabouts of a minor or ward shall be prima facie evidence of insufficient control.

11.36.130 Owner responsibility.

No person who owns or controls a micromobility device shall permit a person to drive or operate the device if he or she knows or should reasonably know that it is likely to be driven or operated in violation of this Chapter.

11.36.140 Penalty for violation and impoundment.

Any person violating any provision of this Chapter is guilty of an infraction and shall be punished by the fine established in the WMC 1.20.050 fine schedule if the offense is listed in that fine schedule or by a fine of up to \$500.00 if the offense is not listed in the WMC 1.20.050 fine schedule.

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: May 13, 2025

POSTPONED IN SECOND READING: May 27, 2025.

REINTRODUCED IN THIRD READING:

PASSED IN FOURTH READING:

Patricia Gilbert, Borough Mayor

ATTEST:

Kim Lane, MMC, Borough Clerk

Minutes of Regular Assembly Meeting Held on June 10, 2025

Mayor Patricia Gilbert called the Regular Assembly meeting to order at 7:00 p.m., June 10, 2025, in the Borough Assembly Chambers. Assembly Member Mach led the pledge of allegiance.

PRESENT – ROBBINS, GILBERT, POWELL, DALRYMPLE, OTTESEN, MACH, DEBORD

ABSENT –

Borough Manager Villarma and Deputy Clerk Marshall were also present.

CEREMONIAL MATTERS – None.

PERSONS TO BE HEARD - CORRESPONDENCE

Emailed correspondence from Peter Branson regarding E-Bikes

Emailed correspondence from Bernie Massin re: alternate for Cruise Ship Dock

Emailed correspondence from Jeanie Arnold regarding Micromobility devices

Emailed correspondence from Solvay Gillen regarding Micromobility devices

Emailed correspondence from Nikka Mork regarding the Micromobility Ordinance

Emailed correspondence from Marilyn Mork regarding "E-Bikes"

Emailed correspondence from Wrangell Golf Club - re: ORD 1081

AMENDMENTS TO THE AGENDA

Move item 13d to first item under new business; no objections from the Assembly.

CONFLICT OF INTEREST

CONSENT AGENDA

6a Minutes from the June 2, 2025 Special Assembly Meeting

6b Minutes from the May 27, 2025 Regular Assembly Meeting

6c CORRESPONDENCE - School Board Minutes from the April 14, April 23, April 30, May 7, and May 12, 2025 Meetings

6d CORRESPONDENCE - School Board action from the May 21, May 23, and May 30 - 2025 Meetings

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

BOROUGH MANAGER'S REPORT

Manager Villarma's report was submitted.

The Capital Projects Department Report was submitted.

Police Chief Meek's Report was submitted.

The OSU Resident Sentiment of Tourism Report was submitted.

The Wrangell Visitor Industry Report 2025 (DRAFT) was submitted.

BOROUGH CLERK'S REPORT

Borough Clerk Lane's report was submitted.

MAYOR AND ASSEMBLY BUSINESS

Powell requested that the Borough Manager review the Marine Service Center and to address rate schedule in the Fall (discussion).

Villarma requested direction on large cruise ships; Assembly was in favor of large cruise ships in Wrangell.

MAYOR AND ASSEMBLY APPOINTMENTS - None.

PUBLIC HEARING - None.

UNFINISHED BUSINESS

12a RESOLUTION No. 06-25-1946 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE CONVEYANCE OF PUBLIC LAND, FOR LOTS 2, 3, 4, 5, 8, and 9, BLOCK 49, FOR \$316,800, PLUS REQUIRED FEES, TO JIAYING LU

M/S: Powell/Ottesen to approve Resolution No. 06-25-1946, with the provisions of a 3-year time-to-build requirement and an access agreement contingency. Motion approved by polled vote.

NEW BUSINESS

13d Approval of Police Department Strategic Safety Plan (SS4A)

M/S: Powell/Dalrymple to approve the Police Department Strategic Safety Plan (SS4A). Motion approved by polled vote.

13a RESOLUTION NO. 06-25-1947 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE REFUND OF OVER PAYMENT OF TIDELANDS LEASE RENT PAYMENTS, TO JOHN AGOSTINE DUE TO A MANIFEST ERROR IN THE AMOUNT OF \$4,413.07

M/S: Powell/Ottesen to approve Resolution No. 06-25-1947. Motion approved by polled vote.

13b RESOLUTION No. 06-25-1948 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE BOROUGH TO ISSUE GENERAL OBLIGATION BONDS TO FINANCE THE MAJOR RENOVATION OF THE PUBLIC SAFETY BUILDING AND OTHER RELATED CAPITAL IMPROVEMENTS; FIXING CERTAIN DETAILS OF SUCH BONDS; AND AUTHORIZING THEIR SALE

M/S: Powell/Mach to approve Resolution No. 06-25-1948. Motion approved by polled vote.

13c RESOLUTION No. 06-25-1949 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA AMENDING THE FY25 BUDGET IN THE PORT FUND BY TRANSFERRING \$25,000 FROM THE FUND RESERVES TO THE PROFESSIONAL SERVICES ACCOUNT AND AUTHORIZING ITS EXPENDITURES FOR THE WATERFRONT FEASIBILITY AND COST DEVELOPMENT

M/S: Mach/Ottesen to approve Resolution No. 06-25-1949. Motion approved by polled vote.

13e Approval of a contract award to Pool Engineering, Inc. in the amount of \$775,500 for the Meyers Chuck Harbor Float Installation Project

M/S: Powell/Ottesen to approve a contract award to Pool Engineering, Inc. in the amount of \$775,500 for the Meyers Chuck Harbor Float Installation Project. Motion approved by polled vote. Approved

13f Approval of Change Order No. 14 to McG Constructors, Inc. in the amount of \$78,219.41 for the Water Treatment Plant Improvements Project

M/S: Powell/Mach to approve Change Order No. 14 to McG Constructors, Inc. in the amount of \$78,219.41 for the Water Treatment Plant Improvements Project. Motion approved by polled vote.

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

EXECUTIVE SESSION

15a Executive Session: Review of Borough Manager's Tasks

M/S: Powell/Ottesen 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 Review of Borough Manager's Tasks. Motion approved by polled vote.

Regular meeting recessed into Executive Session at 8:17 p.m.

Regular meeting reconvened into Regular Session at 8:55p.m.

M/S: Powell/Ottesen: Move to amend the Borough Mangers contract. Moton approved by polled vote.

Regular Assembly meeting adjourned at 8:58 p.m.

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 24, 2025 |
| | <u>Agenda Section</u> | 6 |

Final Plat review of a Replat of Lot B (APN 03-002-304) of the Torgramsen-Glasner Subdivision according to Plat No. 2016-2, and Lot C (APN 02-035-310) of the Health Care Subdivision, according to Plat 2010-4, creating Lot B-1 and Lot C-1, zoned Zimovia Highway Mixed Use, requested by the City and Borough of Wrangell on behalf of Wrangell Cooperative Association and Bruce Smith Jr.

| | | | | | | | | | | | |
|---|---|--------------------------|------------|-----|----|----------------|--|-----------------|--|-------|--|
| <p><u>SUBMITTED BY:</u></p> <p>Kate Thomas, Economic Development Director</p> | <p><u>FISCAL NOTE:</u></p> <p style="background-color: yellow;">Expenditure Required: \$XXX Total</p> <table style="width: 100%;"> <tr> <td style="width: 60%; background-color: yellow;">Fiscal Year (FY):</td> <td style="width: 40%;">Amount: \$</td> </tr> </table> <p>Amount Budgeted:</p> <table style="width: 100%;"> <tr> <td style="width: 60%;">FY:</td> <td style="width: 40%;">\$</td> </tr> </table> <p>Account Number(s):</p> <table style="width: 100%;"> <tr> <td style="width: 60%;">XXXXX XXX XXXX</td> <td style="width: 40%;"></td> </tr> </table> <p>Account Name(s):</p> <table style="width: 100%;"> <tr> <td style="width: 60%;">Enter Text Here</td> <td style="width: 40%;"></td> </tr> </table> <p>Unencumbered Balance(s) (prior to expenditure):</p> <table style="width: 100%;"> <tr> <td style="width: 60%;">\$XXX</td> <td style="width: 40%;"></td> </tr> </table> | Fiscal Year (FY): | Amount: \$ | FY: | \$ | XXXXX XXX XXXX | | Enter Text Here | | \$XXX | |
| Fiscal Year (FY): | Amount: \$ | | | | | | | | | | |
| FY: | \$ | | | | | | | | | | |
| XXXXX XXX XXXX | | | | | | | | | | | |
| Enter Text Here | | | | | | | | | | | |
| \$XXX | | | | | | | | | | | |

| <u>Reviews/Approvals/Recommendations</u> | |
|--|--------------------------------|
| <input checked="" type="checkbox"/> | Commission, Board or Committee |
| Name(s) | Planning and Zoning Commission |
| Name(s) | |
| <input type="checkbox"/> | Attorney |
| <input type="checkbox"/> | Insurance |

ATTACHMENTS: 1. WCA Replat, 2. Easement Exhibit, 3. Aerial Map

This item is being considered under the Consent Agenda. Matters listed under the consent agenda are considered to be routine and will be enacted by one motion and vote. There will be no separate discussion on these items. If the Mayor, and Assembly Member, the Manager or Clerk requests discussion and/or consideration on an item under the Consent Agenda, that item will be removed from the Consent Agenda and will be considered under Unfinished Business.

RECOMMENDATION MOTION (Consent Agenda):

Approved under the consent agenda.

SUMMARY STATEMENT: This replat is associated with a public lands disposal request. Both the Wrangell Cooperative Association (WCA) and Bruce Smith Jr. submitted applications to purchase portions of Borough-owned Lot C within the Health Care Subdivision. Through negotiations and with the approval of the Planning and Zoning Commission, both requests were granted.

The resulting plat action facilitates the replat of Lot B (Plat 2016-2) and Lot C (Plat 2010-4) to transfer approximately 22,002 square feet from Lot C to Lot B. This adjustment results in the creation of Lot B-1 and Lot C-1, within the Zimovia Highway Mixed Use zoning district.

As part of the plat, a 50-foot access and utility easement is dedicated along the Wood Street right-of-way to preserve and protect existing and future Borough infrastructure. A separate easement agreement will be recorded concurrently with the final plat. Driveway access from Wood Street to Lot C-1 will be determined during a separate permit process through the Public Works Department.

The Planning and Zoning Commission reviewed and approved the preliminary plat at their regular meeting on March 27, 2025. Final review took place on Thursday, June 19th, 2025.

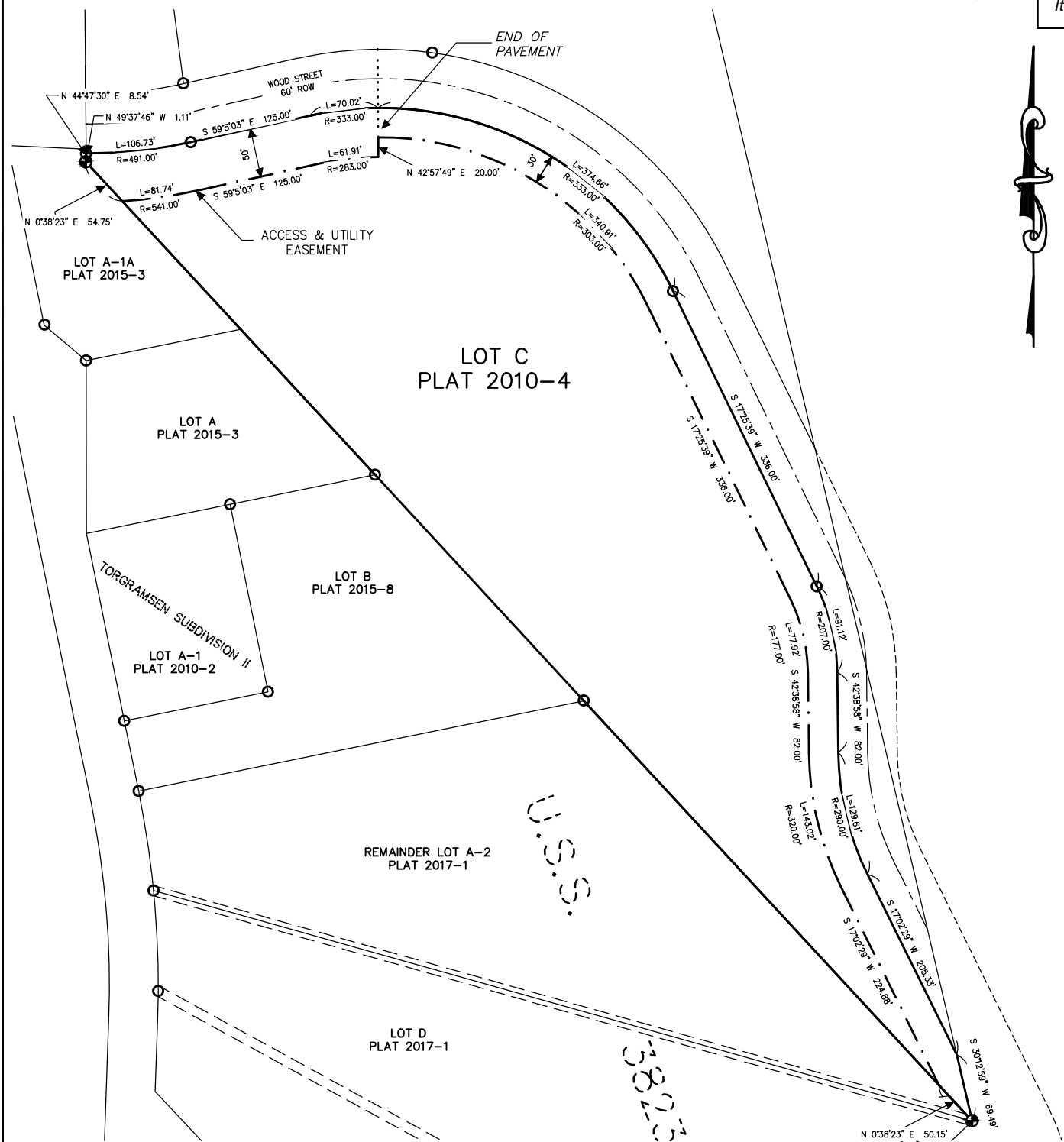
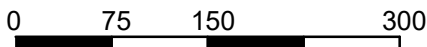


EXHIBIT "A"
WCA EASEMENT
Lot C (Plat 2010-4)
WRANGELL, AK.

SCALE 1"=150'

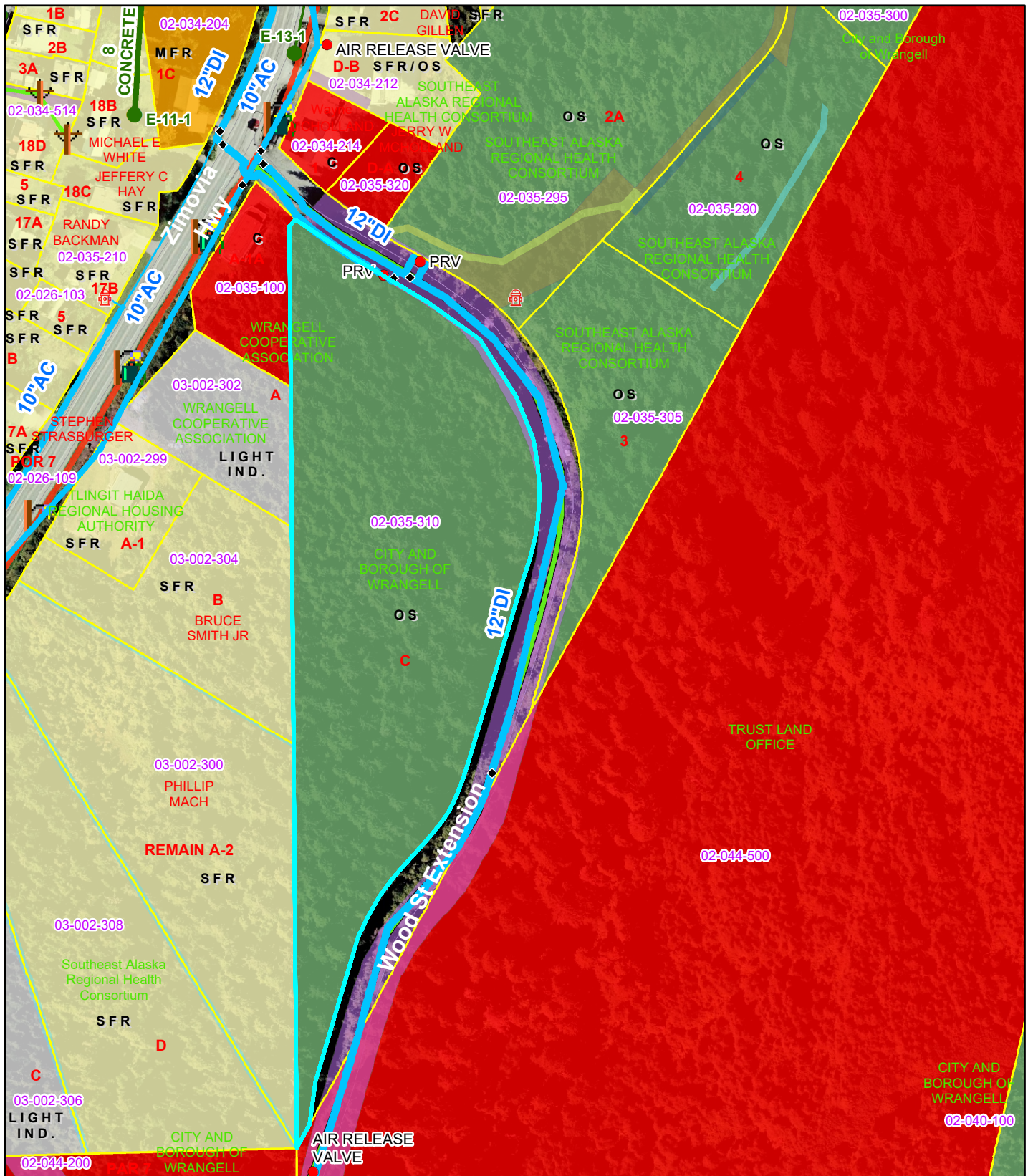
THIS DRAWING MAY BE REDUCED,
VERIFY SCALE BEFORE USING



NOTE: THIS SITE MAP DOES NOT CONSTITUTE AN AS-BUILT SURVEY

CITY AND BOROUGH OF WRANGELL, ALASKA

Item b.



1" = 199.631013 feet
Date: 3/12/2025
16

Public Map



**DISCLAIMER: THESE MAPS ARE FOR PLANNING PURPOSES ONLY.
PROPERTY LINES ARE APPROXIMATE. AERIAL 2002.**

ALDER TOP VILLAGE SUBDIVISION

PUBLIC LAND SALE

Item a.



ALDER TOP VILLAGE SUBDIVISION PUBLIC LAND SALE

Item a.

TABLE OF CONTENTS

| | |
|--|-------|
| Public Land Sale Quick Facts | 3 |
| Introduction | 4 |
| Background | 4 |
| Description of Property | 4-5 |
| General Information and Payment Options | 6 |
| Method of Sales and Time | 6 |
| Zoning Designation and Permitted Uses | 7-8 |
| Development Standards | 9 |
| Protective Covenants and Restrictions | 10 |
| Municipal Services | 10 |
| Wetlands and Waters of the U.S. Permitting | 11 |
| Local Permitting | 12-14 |
| Driveway Permitting | 12 |
| Building Permit | 13 |
| Electrical Permit | 14 |
| Application Processes | 14 |
| Nearby Amenities and Public Facilities | 15-17 |
| Shoemaker Bay Harbor | 15 |
| Shoemaker Bay Recreational Area | 16 |
| Rainbow Falls Trail | 17 |

ALDER TOP VILLAGE SUBDIVISION PUBLIC LAND SALE

Item a.

PUBLIC LAND SALE QUICK FACTS

- Seller: City & Borough of Wrangell
- Location: 5 Mile Zimovia Highway, Wrangell, Alaska
- Opening Bids: July 2025
- Closing Bids: October 2025
- Borough financing options are available
- Number of Lots: 20
- Size of Lots: 17,000 to 23,700 square feet or 0.39 to 0.54 AC
- Auction Platform Website: [Public Surplus](https://www.alaska.gov/public-surplus)
- Price: Front Lots (2-9) - \$3.25 per square foot, with values ranging from \$55,300 to \$75,400. Back Lots (11-22) - \$2.90 per square foot, with values ranging from \$49,800 to \$68,800
- Zoning Designation: zoned Single-Family Residential – Medium Density (SFMD)
- Utilities: water, sewer, and electricity
- Amenities: Shoemaker Harbor, Shoemaker Bay Recreational Area, and Rainbow Falls Trail

(Aerial Map & Property Survey)



ALDER TOP VILLAGE SUBDIVISION PUBLIC LAND SALE

Item a.

INTRODUCTION

The City and Borough of Wrangell is offering for sale a portion of the Alder Top Village Subdivision – a municipally owned property located five miles south of downtown along Zimovia Highway, near Shoemaker Bay. This land offering represents a major opportunity to support residential growth and expand local housing options in response to Wrangell's ongoing housing needs. Phase I of the subdivision includes 20 residential lots, each zoned Single-Family Medium Density (SFM). The site benefits from close access to public recreation, trails, and the harbor and boat launch, making it a prime location for future homes.

BACKGROUND

Alder Top Village sits on the former site of the Wrangell Institute, a Bureau of Indian Affairs boarding school that operated from 1932 to 1972. The site later served as a Youth Conservation Corps campus before being vacated and falling into disrepair. In 1996, the Borough acquired the 134-acre parcel to create long-term economic and residential development opportunities.

Over the following decade, the Borough conducted environmental remediation efforts, including hazardous materials cleanup, building demolition, and soil restoration. In 2010, the site was certified by the Alaska Department of Environmental Conservation as clean and suitable for development.

After years of planning and investment, the Borough initiated subdivision design and infrastructure work to prepare for new residential construction. As part of Phase I, a pioneering access road and full utility installation are currently underway. Final road work, including grading and capping with D1 rock, along with utility installation, is scheduled for completion by October 31, 2025.

DESCRIPTION OF PROPERTY

Overview

Phase I of the Alder Top Village Subdivision includes 20 residential lots situated on the east side of Zimovia Highway at Mile 5, approximately five miles from downtown Wrangell. Lots 2–9 front the highway with direct access from Chum Street, while Lots 11–22 are positioned upland, with gravel road access, platted rights-of-way, and adjacent utilities (water, sewer, electricity, communications and data).

Lot Size and Fair Market Values

Lot sizes range from approximately 17,000 to 23,700 square feet (roughly 0.39 to 0.54 acres). The April 2025 appraisal assigned the following values based on location and view:

- Front Lots (2–9): Appraised at approximately \$3.25 per square foot, with values ranging from \$55,300 to \$75,400
- Back Lots (11–22): Appraised at approximately \$2.90 per square foot, with values ranging from \$49,800 to \$68,800

A detailed map and appraisal values will be provided on the Borough's land sale webpage.

(Portions of Lots 11, 12, 13)



ALDER TOP VILLAGE SUBDIVISION PUBLIC LAND SALE

Item a.

Utilities, Site Conditions, and Platting

All lots are vacant, with gravel streets and direct access to adjacent utilities including water, sewer, and electricity. The ground is generally level, and many lots are partially cleared, offering a ready starting point for home construction. However, additional site development will be necessary on each lot. There are no existing structures or improvements.

Access is provided via Chum Street and Chinook Avenue, with platted public utility easements in place throughout the subdivision. Road names may change in the final platting process to be compliant with the National Addressing Standards.

The preliminary plat for Phase I has been approved by the Borough. However, the final plat will not be recorded until utility installation and road construction are complete, which is anticipated by October 31, 2025. As such, the official transfer of ownership by quitclaim deed cannot occur until the final plat has been approved and recorded.

Environmental Disclosure

The Borough makes no warranties or representations regarding the environmental condition of the property. Buyers are encouraged to conduct their own due diligence, including review of the Alaska Department of Environmental Conservation's Contaminated Sites Database.

A portion of the property, previously the site of the former Wrangell Institute, was subject to environmental cleanup efforts related to asbestos and petroleum contamination. In 2010, the ADEC issued a determination of "Cleanup Complete", confirming that no further remedial action is required. Additional information is available through the ADEC Contaminated Sites Program:

[ADEC Site Report #3137 – Wrangell Institute](#)

The property is being sold as-is, and buyers accept responsibility for any known or unknown environmental conditions present at the time of purchase. Compliance with all applicable federal, state, and local environmental regulations remains the responsibility of the buyer.

Tax Assessment and Millage Rates

There is no prior assessment history for these newly created lots. Following purchase, each parcel will be individually assessed based on the final sale price and subject to the Borough's current millage rate, which is set annually by the Assembly.

Wrangell property owners are taxed on assessed value, and payments are typically due in two installments (August 15 and October 15). For current millage rates, billing schedules, and exemption information, visit the Borough's Property Tax webpage or contact the Borough Assessor's Office.



(Portions of Lots 2, 3, 4)

ALDER TOP VILLAGE SUBDIVISION PUBLIC LAND SALE

Item a.

GENERAL INFORMATION AND PAYMENT OPTIONS

All lots will be sold as-is by quitclaim deed and are subject to recorded Protective Covenants. Purchasers are responsible for all recording fees and for obtaining any required federal, state, or local development permits.

Option 1: Full Payment (Non-Borough Financing)

- Winning bidder must sign a Purchase Agreement within 10 business days of auction close.
- 20% of the winning bid is due within 10 business days of signing.
- The balance is due within 60 days of signing.
- Payments must be made by certified check, cashier's check, or wire transfer.

Option 2: Borough Financing

- Financing may be available directly through the Borough at a premium.
- The bidder must notify the Borough of their intent to finance within 10 business days of the auction closing.
- A Purchase Agreement must be signed within 5 business days of that notification.

Failure to meet the specified deadlines will result in forfeiture of the \$500 deposit, and the parcel may be offered to the next highest bidder.

For questions regarding Borough financing, contact:
Rob Marshall – Borough Controller
Finance Department – (907) 874-2381

METHOD OF SALES AND TIME

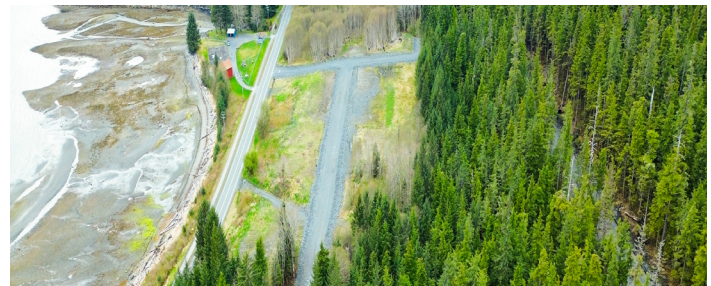
The Borough will offer Phase I lots of the Alder Top Village Subdivision for sale through public auction on the Public Surplus website. Each lot will be sold individually to the highest qualified bidder, with a minimum bid set at fair market appraised value.

Auction Platform Website: [Public Surplus](#)

Key Dates:

- Advertising Launch: June 3, 2025
- Auction Opens: July 1, 2025
- Auction Closes: October 31, 2025

(Aerial of Chum Street facing North)



Bidding Requirements:

- All bidders must be eighteen (18) years of age or older.
- Must be current on all payments or debts owed to the borough, including but not limited to, property tax and public utility bills.
- A \$500 deposit is required to participate.
- A 5% buyer's premium and a \$27 recording fee will be added to the final bid amount.
- Deposits from non-winning bidders will be automatically refunded (please allow 3–5 days for processing).

ALDER TOP VILLAGE SUBDIVISION PUBLIC LAND SALE

Item a.

ZONING DESIGNATION AND PERMITTED USES

Purpose and Intent

All lots within Phase I of the Alder Top Village Subdivision are zoned Single-Family Residential – Medium Density (SFMD), as established in Wrangell Municipal Code § 20.24. This zoning district is intended for one- and two-family residential development located outside the core town area, where larger lot sizes accommodate more generous yard space and accessory structures. Public utility services are required, reinforcing the district's emphasis on fully serviced residential neighborhoods while maintaining a more spacious, low-density character.

Accessory Uses

The following accessory buildings and uses are permitted in the SFMD district when they are customarily incidental and subordinate to a permitted principal use:

- Accessory dwelling units (ADUs), as defined in Chapter 20.53 WMC
- Private garages, workshops, greenhouses, or similar structures in conjunction with a permitted or conditional use
- Nets, gear, and equipment must be stored inside an enclosed building
- Parks, playgrounds, and green spaces that complement residential use

Conditional Uses

In the SFMD district, certain uses may be allowed with a conditional use permit approved by the Planning Commission, as outlined in Chapter 20.68 WMC.

These include:

- In-home childcare services
- Condominiums, townhouses, cluster housing, and planned unit developments (PUDs)
- Municipal facilities, such as fire stations or sewer lift stations
- Vacation rentals and bed and breakfast inns

Each conditional use is subject to review and approval by the Planning and Zoning Commission to ensure compatibility with the surrounding residential area.

(Portions of Lots 11, 12)



ALDER TOP VILLAGE SUBDIVISION PUBLIC LAND SALE

Item a.



(aerial facing east on Front and Back Lots)

Prohibited Uses

The following uses and structures are not allowed in the SFMD zoning district:

- Any use not specifically permitted or conditionally allowed under Borough code
- Activities that create excessive noise or odor, as defined by WMC § 9.08.085
- Auto or boat repair services
- Use of Conex or container vans
- Use of travel trailers, recreational vehicles, or mobile homes as short-term or permanent residences
- Outdoor storage of broken or nonworking vehicles, boats, nets, gear, or equipment

These restrictions help preserve the residential character and livability of the neighborhood.

Accessory Dwelling Units

An accessory dwelling unit (ADU) is a detached second dwelling unit located on the same parcel as the primary single-family home. It must include a complete, independent living space with permanent provisions for sleeping, eating, cooking, and sanitation. ADUs may be created through new construction, conversion of existing space, or placement of a modular unit. In the SFMD district, ADUs are limited to 800 square feet, including any attached deck, and must also meet a percentage-based size limit based on lot size. On lots 0.5 acres or smaller, the ADU cannot exceed 40% of the main home's building area; on lots between 0.5 and 1 acre, the limit is 60%; and on lots 1 acre or larger, the limit is 80%. Garages are not included when calculating the size of the primary dwelling. ADUs count toward the total allowable lot coverage, and lot coverage variances are not allowed for ADU construction.

ALDER TOP VILLAGE SUBDIVISION PUBLIC LAND SALE

Item a.

DEVELOPMENT STANDARDS

Development within the Single-Family Medium Density (SFMD) zoning district must comply with the following standards as established by Borough code:

Principal Structures per Lot

Only one principal structure is allowed per lot.

Minimum Lot Size

Each lot must be a minimum of 15,000 square feet.

Lot Coverage

Buildings may occupy no more than 50% of the total lot area.

Setbacks

Structures must meet the following minimum setbacks:

Front yard: 20 feet

Side yard (abutting another lot): 10 feet

Side yard (corner lot abutting a right-of-way): 15 feet

Back yard: 15 feet

Off-Street Parking

At least two off-street parking spaces are required for each dwelling unit.

Drainage and Stormwater Management

Construction must not direct water runoff onto adjacent properties, and developers may be required to provide a drainage plan.

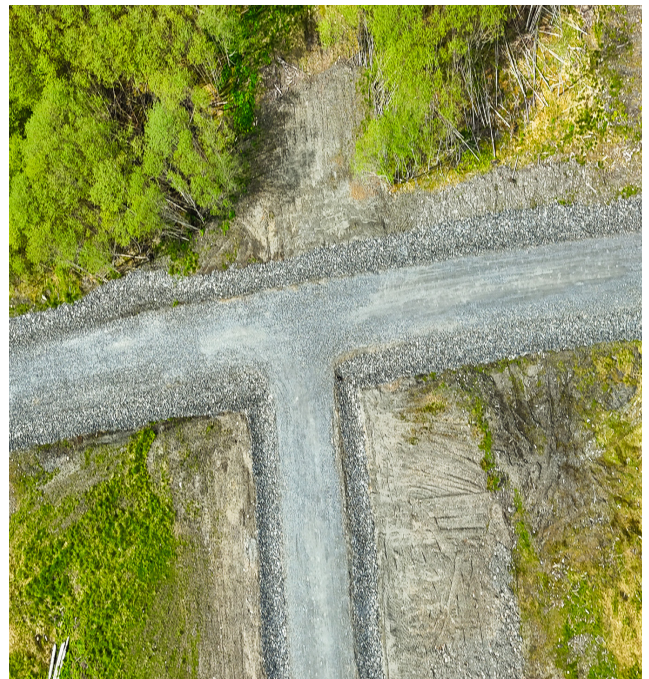
For questions regarding development standards or zoning criteria, contact:

Kate Thomas - Economic Development Director
Economic Development Department – (907) 874-2381

(facing north of Chum Street)



(aerial of Sockeye/Chum Street intersection)



ALDER TOP VILLAGE SUBDIVISION PUBLIC LAND SALE

Item a.

PROTECTIVE COVENANTS AND RESTRICTIONS

Subdivision

Each lot within Phase I of the Alder Top Village Subdivision is required to maintain a minimum lot size of 15,000 square feet, as established by the zoning code. To preserve the intended character, density, and infrastructure capacity of the subdivision, no further subdivision of any lot is permitted. This restriction is consistent with the development standards of the Single-Family Residential – Medium Density (SFMD) zoning district and is enforceable as both a zoning regulation and a recorded protective covenant.

Driveway

Driveways are not permitted along the Zimovia Highway right-of-way. All driveways must be accessed from within the subdivision via the main arterial roads and installed along the front perimeter of each lot. Driveways located in the side yard or accessing the highway directly will not be approved. Property owners must obtain a driveway permit from the Borough's Public Works and Planning Department prior to construction.

MUNICIPAL SERVICES

Properties within the Alder Top Village Subdivision have access to full municipal services provided by the Borough, including:

- Water Service – Potable water is supplied by the Borough's public water utility. Property owners must apply for service and are responsible for service line connections from the main to the residence.
- Sewer Service – Public wastewater service is available. All new structures must connect to the Borough's sewer system where available and comply with all applicable standards.
- Trash Collection – The Borough provides weekly garbage pickup. Residents must use approved containers and comply with solid waste disposal regulations.
- Electric Service – Provided by Wrangell Municipal Light & Power (see Section X for details). Electrical permits are required for all new installations and most remodels.

Service connections, billing, and utility-related policies are administered by the Borough's Electrical, Public Works and Finance Departments.

(Aerial facing west on Front and Back Lots)



ALDER TOP VILLAGE SUBDIVISION PUBLIC LAND SALE

Item a.



(facing south from north entrance)

WETLANDS AND WATERS OF THE U.S. PERMITTING

The U.S. Army Corps of Engineers (USACE), Regulatory Division is responsible for protecting aquatic environments such as oceans, rivers, lakes, streams, ponds, and wetlands—collectively referred to as Waters of the United States (WOTUS). Only the USACE has the authority to make an official determination as to whether an area contains WOTUS. Any discharge of fill material into, or work conducted in, under, or over WOTUS may require a permit from the USACE. Additional permits or authorizations may also be required from federal, state, or local agencies, depending on the scope of the project.

For single-family residential development, the following permits may apply depending on proximity to water and the extent of impacts:

- Nationwide Permit (NWP) #29 – for residential development affecting 0.5 acres or less of WOTUS
- Nationwide Permit (NWP) #18 – for minor discharges
- Regional General Permit #7 – applicable when the site is within 300 feet of open water or within 500 feet of an anadromous stream (inland waters accessible to migrating fish)

If the proposed development will impact more than 0.5 acres of WOTUS, a different type of permit must be obtained.

Helpful Resources

- [Types of Permits – USACE Alaska District](#)
- [Do I Need a Permit?](#)
- [Jurisdictional Determinations & Recognizing Wetlands](#)



ALDER TOP VILLAGE SUBDIVISION PUBLIC LAND SALE

Item a.

LOCAL PERMITTING

Driveway Permitting

If you plan to build a driveway on your property in Wrangell, you must apply for a Driveway Permit through the Public Works Department before starting any construction. This ensures your driveway meets Borough safety and drainage standards.

Responsibilities

- Driveways must be accessed from internal subdivision roads – not directly from Zimovia Highway.
- Driveways must be located along the front perimeter of your lot (not the side yard).
- Permits will not be approved for driveway access along the highway or side lot lines.
- A site plan showing the driveway location, dimensions, slope, and drainage must be submitted with your application.
- Driveway widths must be between 10 and 25 feet, with proper turn radii (6–20 feet).
- Drainage must slope away from the roadway. Driveways must not cause water to run onto or across the road or pond in the ditch.
- A culvert may be required if there is an open ditch; the minimum size is 12 inches in diameter unless otherwise approved.

How to Apply

1. Complete the Driveway Permit Application form with details about the property and driveway location.
2. Submit a site plan that includes driveway dimensions, slope, materials, and drainage layout.
3. Submit the application to the Public Works Department for review and approval.
4. Once approved, you may begin construction in accordance with Borough standards.

For questions or to request an application packet, contact:

Tom Wetor – Public Works Director
Public Works Department – (907) 874-3904



(facing west on Chinook)

ALDER TOP VILLAGE SUBDIVISION PUBLIC LAND SALE

Item a.

Building Permit

Before constructing or placing any building on a property in Wrangell, you must obtain a building permit from the Capital Projects and Building Code Department. Permits help ensure that structures are safely built and in compliance with the Borough building code.

When a Permit is Required

You must apply for a building permit if you plan to:

- Construct a new home or accessory structure
- Place a modular home on a foundation
- Make additions or major alterations to an existing structure
- Install foundations, utilities, or perform other significant site work

Building permits are required for all new structures larger than 150 square feet of floor area and 102 inches in wall height or that involve structural, electrical, plumbing, or mechanical work.



(aerial on north side overlooking Chum and Sockeye Street)

How to Apply

1. Complete a Building Permit Application – forms are available at City Hall or online at wrangell.com.
2. Submit the application along with the required site plan, showing the driveway and building pad, building location and footprint, setback dimensions, utilities, and drainage features.
3. If applicable, include engineered drawings or specifications for the structure.
4. The Borough will review the submission for compliance with zoning, utility, building, electrical, and fire safety standards.
5. Once approved, you will receive a permit allowing you to begin construction.

Additional Notes

- All driveways and utility connections must be approved as part of the overall site plan.
- Permit applications are reviewed by multiple Borough departments to ensure full compliance.
- Milestone inspections, as well as a final inspection, are required for each permitted project.

For help or questions:

Amber Al-Haddad – Capital Projects Director and Building Official
Capital Projects and Building Code Department – (907) 874-3902

ALDER TOP VILLAGE SUBDIVISION PUBLIC LAND SALE

Item a.

Electrical Permit

Wrangell Municipal Light & Power (WMLP) supplies electricity to the community primarily from the Tyee Hydro Electric facility, providing a more cost-effective and environmentally friendly energy source. WMLP also operates a 5-megawatt diesel power plant for backup generation. The power distribution system includes 26.8 miles of overhead and 2.4 miles of underground lines, operating at 7,200 volts.

Before beginning any electrical work in Wrangell, you must obtain an electrical permit from the office of the Electrical Superintendent. This applies to both new installations and modifications to existing systems.

When a Permit is Required

A permit is required for:

- All new electrical installations
- Any alteration or addition to existing electrical systems

Permits are not required for:

- Minor repairs, such as replacing lightbulbs or plugging in portable appliances
- Work performed by or for WMLP related to power generation, transmission, or metering

How to Apply

1. Go to City Hall to begin the electrical utility setup process.
2. Request application from Utility Clerk in Finance Department
3. Fill out application with required information, including the location where power is needed.
4. Submit application and pay associated fee.
5. Once application is processed, electrical service can be connected as scheduled in coordination with the Electrical Department and the owner.

Additional note: This process assumes transformers and infrastructure are already in place.

For questions or to apply, contact:

David McHolland - Electrical Superintendent
WMLP Office - (907) 874-3602

(aerial of Chum Street and Chinook Avenue intersection)



ALDER TOP VILLAGE SUBDIVISION PUBLIC LAND SALE

Item a.

NEARBY AMENITIES AND PUBLIC FACILITIES

The Alder Top Village Subdivision offers convenient access to several popular recreational areas and public facilities that make the neighborhood both attractive and livable.

Shoemaker Bay Harbor

Located just five miles south of downtown Wrangell, Shoemaker Bay Harbor is a modern, full-service harbor with 250 slips for commercial and recreational vessels. Amenities include:

- Boat launch and work float
- Tidal grids, hydraulic hoist, and vessel services
- Power, water, garbage collection, and waste oil disposal

The harbor is adjacent to a scenic recreation area, making it a central hub for both boating and outdoor activities.



(portion of Shoemaker Harbor)

ALDER TOP VILLAGE SUBDIVISION PUBLIC LAND SALE

Item a.

Shoemaker Bay Recreational Area

Nestled next to the harbor, this year-round public park includes:

- A picnic shelter with a fireplace and tables
- Playground, tennis court, and horseshoe pits
- Public restrooms and access to tidelands and stream frontage
- Nearby tent and RV camping facilities.



(aerial of Shoemaker Bay Recreational Area)



(facing west of Shoemaker Bay Recreational Area)

ALDER TOP VILLAGE SUBDIVISION PUBLIC LAND SALE

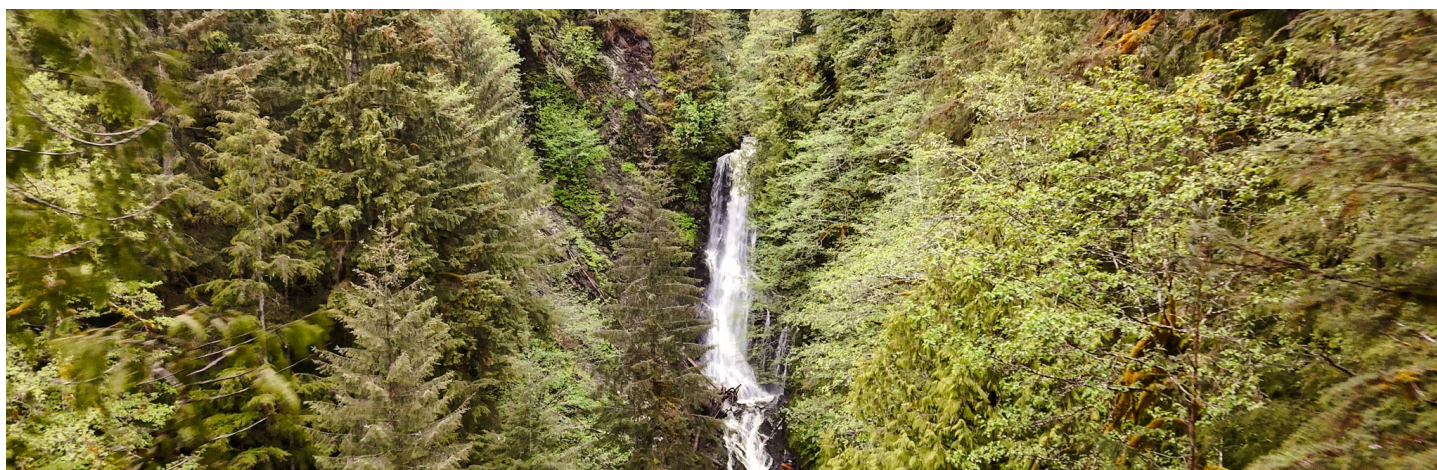
Item a.

Rainbow Falls Trail

Just 4.5 miles from downtown, the Rainbow Falls Trail offers a beautiful, short hike through lush forest to a waterfall. The trail:

- Gains about 500 feet in elevation over 0.8 miles (one way)
- Continues beyond the falls to longer hiking routes and shelters in Wrangell's high country
- Features boardwalks, stairs, and forest views, making it a favorite for hikers and photographers

This trail system connects to the Institute Creek Trail and North Wrangell Trail, offering extended hiking opportunities above Shoemaker Bay.



(Rainbow Falls Viewing Platform)



(Rainbow Falls Trail)



CITY & BOROUGH OF
Wrangell
PORTS & HARBORS

MEMORANDUM

TO: HONORABLE MAYOR AND MEMBERS OF THE
ASSEMBLY OF CITY AND BOROUGH OF WRANGELL

CC: MASON VILLARMA, BOROUGH MANAGER

FROM: Steve Miller, Port Director

SUBJECT: MONTHLY PORT & HARBOR REPORT

DATE: 06/05/2025

Harbor Maintenance:

Wrangell Ports & Harbors - Ongoing and Upcoming Maintenance Projects:

Standard Oil Dock:

- Replacement of finger piling hoops to ensure safe and secure moorage infrastructure.





Mill Dock

Reattachment of the access ladder to the face of the dock to improve safety and usability.



Airplane Float Ramp:

Application of new non-skid surface to ramp and dock face.



All Harbors:

- Replacement of broken or missing water spigots.
- Replacement of broken or missing cleats to maintain safe moorage.
- Pothole patching in parking areas using cold patch.

City Dock and Summer Floats:

- Pressure washing of surfaces to maintain appearance and safety.
- Rebuild of summer float transition hinge.



- Replacement of missing/damaged facial boards.

- Refastening and tightening of decking/timber on South Summer Float landing.

Summer Float North Landing Stabilization efforts include:

- Shoring and pier installation to level the landing pad.
- Installing piling and cross beam for added support.
- Backfilling to replace lost material and secure the dock structure.

Grounds Maintenance (All Harbors)

- Routine grass cutting in harbor areas.
- Continued pressure washing of high-traffic dock and float surfaces.

Marine Service Center:

The Marine Service Center has entered its peak operational period, with May being the busiest month of the year. Vessel activity has been steady, with continuous haul-outs and service requests keeping both harbor staff and vendors fully engaged.

Vendors have been working diligently to minimize turnaround times, focusing on key maintenance tasks such as bottom painting and vessel repairs. Their efforts to streamline service delivery have helped keep vessels moving through the yard efficiently while maintaining high standards of workmanship.

Revenue for the month of May has exceeded \$80,000, reflecting the significant demand and the Marine Service Center's vital role in supporting Wrangell's commercial and recreational maritime sectors. The performance of the yard and its contractors during this time highlights the facility's operational importance and economic contribution to the Port and Harbor system.

Port:

Port operations remain highly active as the cruise ship season reaches full swing. The largest vessel to call Wrangell to date this season was the *Grand Princess*, carrying approximately 2,600 passengers. This influx has provided a noticeable boost to the local economy, with visitors returning to the ship carrying bags full of locally purchased goods and merchandise.

In addition to overseeing vessel traffic and customer service, the small harbor team has been engaged in supporting cruise ship security operations as required under federal regulations. Simultaneously, they continue to manage a demanding schedule of summer maintenance across all port and harbor facilities.

This dual effort reflects the department's commitment to both public safety and facility upkeep during Wrangell's busiest maritime months.

Sincerely,
Steve Miller
Port Director

MEYERS CHUCK HARBOR IMPROVEMENTS – FLOAT PROCUREMENT FABRICATION INSPECTION REPORT

| | | | |
|------------------------------------|----------------------------------|-------------------------|------------------|
| Project: | Meyers Chuck Harbor Improvements | Report No: | 01 |
| File No: | 232037 | Date: | May 28th, 2025 |
| Client: | City and Borough of Wrangell | Day of the Week: | Wednesday |
| WEATHER | TEMP | WIND | HUMIDITY |
| Sunny | 80-85°F | Calm | 90% |
| FABRICATOR | Contact | Title | Phone No. |
| Bellingham Marine Industries (BMI) | Ed Heaton | Project Superintendent | 910.210.4865 |

FABRICATION ACTIVITIES:

Port Director, Steve Miller and I arrived at Bellingham Marine Industries shop at 1:00pm. We met BMI's Operations Manager, Tony Gonzalez who showed us the shop facilities, stockpiled materials, and discussed BMI's general assembly operations and QAQC procedures. BMI was underway with framing on the 10' x 50' float modules SP2 and IP2. Module SP2 was being framed up under a covered shelter where a crew was performing the initial framing phase of the modules, which included the framing and layout of 4x4 stringers, 4x6 cross beams, laminated walers and internal steel diagonal braces. The installed components were spot checked and found in conformance with the approved shop drawings. Field drilled holes in timber were being treated with copper naphthenate wood preservative. A spray coating of cold galvanizing compound was being applied to the nut and bolt end of all HDG bolts after installation to treat any damage to HDG coatings that might have occurred during the installation process.

After the initial framing and layout phase, module SP2 was moved on rollers to another hoop house where final assembly of the module would occur by another crew and includes installation of polyethylene tubs, 2x6 decking, bullrail and scupper blocks, UHMW rubstrips and hinge assemblies. However, installation of the majority of components in this phase did not occur during our visit to the site on May 28th or our follow up inspection on May 29th.

A stockpile of 8x8 bullrail with chamfered edges were in the yard, along with the ¾" HDG economy head bolts for their attachment to the floats. No bullrail had been installed on the floats at the time of inspection.

A stockpile of 2x6 deckboards were in the yard but none were installed on the floats during the inspection. I discussed placement of deckboards with Tony to assure that when the floats arrive onsite the gap between boards was as specified. Tony said that since the boards had just come out of treatment and are swelled due to treatment that they would install the deckboard tights to eachother and expects them to shrink to provide a 3/8" gap between boards by the time the completed floats arrive onsite to be installed.

Tony provided the SYP timber treatment certificate for materials to be incorporated in the work, certifying the timber meets #1 grading and had been treated with CCA to 1.5 pcf, providing a UC5A service condition for brackish or salt water per AWWPA.

MEYERS CHUCK HARBOR IMPROVEMENTS – FLOAT PROCUREMENT FABRICATION INSPECTION REPORT

UHMW rubstrips were being fabricated from 1 ½" thick 4'x8' sheet stock of UHMW. Chamfers were being routed on the top and bottom edges of the rubstrips as shown on the plans. Holes and countersinks for attachment bolts had not been drilled but were discussed with Tony to assure depth of countersinks resulted in recessed bolt heads. The UHMW pile hoop liners had not been fabricated.

Aluminum piano hinges were beginning to be fabricated. Hinge components, including the extruded angle with non-skid top, and hinge pipes were spot checked and found to be in conformance with the shop drawings. Tony stated that prior to attachment to the floats, each hinge segment would be mated to the hinge segment that will go on the adjacent float, and then again after installation of the hinge onto the float, to assure operation and free movement of the hinge without binding. We observed the aluminum through pipe and UHMW sleeve per the shop drawings.

The foam filled floatation tubs specific for Meyers Chuck had not arrived at the shop yet, however I checked several stockpiles of various tubs in BMI's yard, and all were Eagle Floats tubs as specified for use. Tony confirmed that BMI only uses Eagle Tubs.

Steve and I discussed shipping logistics of the floats to Wrangell with Ed Heaton. Steve confirmed some of the shipping logistics into SEAK with Ed, as their appeared to be some confusion on BMI's part, who is working with an independent transporter on the logistics. We also discussed some possible changes to the final destination of the floats, which may be requested by the CBW's successful installation contractor. BMI stated that they would work with the CBW to modify the final destination of the floats however they requested.

PND INSPECTOR: Brandon Ivanowicz



Photograph No. 1

Description:

Initial float framing of SP2 under covered shelter.



Photograph No. 2

Description:

SP2 moved to hoop house for float framing.



Photograph No. 3

Description:

SP2 being framed.



Photograph No. 4

Description:

Main float stringers and diagonal braces being attached to cross beams.



Photograph No. 5

Description:

Main float stringers being attached to cross beams.



Photograph No. 6

Description:

Main float framing.



Photograph No. 7

Description:

Copper naphthenate treatment for field cuts.



Photograph No. 8

Description:

4x6 crossbeams being prefabricated with end and stringer connection angles.



Photograph No. 9

Description:

1/2" HDG A307 hardware and connection angles.



Photograph No. 10

Description:

Opening between stringers for pile hoop.



Photograph No. 11

Description:

Aluminum piano hinges being fabricated.



Photograph No. 12

Description:

Aluminum pipe piano hinge with stiffeners.



Photograph No. 13

Description:

Pipe hinge piece and extruded aluminum angle for piano hinge.



Photograph No. 14

Description:

External pile hoop with rollers – this pile hoop is for a different float BMI is fabricating but nearly identical to those that will be installed on the Meyers Chuck gangway landing float.



Photograph No. 15

Description:

Stockpile of UHMW rubstrips cut to length and width.



Photograph No. 16

Description:

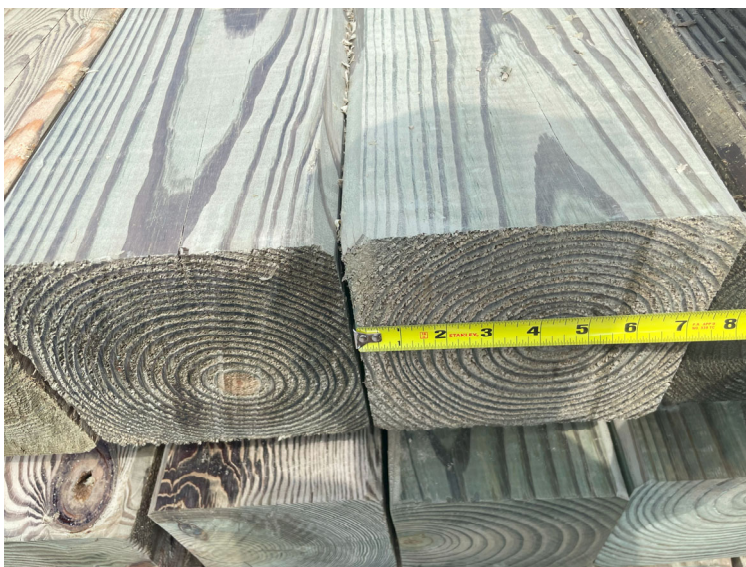
1 ½" thick UHMW rubstrips with chamfers.



Photograph No. 17

Description:

Stockpile of treated 2x6 deckboards.



Photograph No. 18

Description:

Stockpile of chamfered 8x8 bullrail.



Photograph No. 19

Description:

Foam filled Eagle Floats
polyethylene tubs.



Photograph No. 20

Description:

This is a photo of a similar float
being fabricated by BMI at their
shop, with the deck on and tubs
installed. No bullrail or
rubstrips on this float.



BUILD ON OUR REPUTATION — QUALITY, SERVICE, KNOW-HOW AND GREAT WOOD.

Certificate of Treatment

CCA 1.5

Date MAY 15, & 20 2025

This is to certify that the materials and/or treating services sold
To SOUTHEAST WOOD PRODUCTS under

Our invoice(s) # 62334, 62336, 62338

Were treated in accordance with American Wood Preserver' Association
Standards.

Quality control at this plant is maintained by our affiliation with
Timber Products Inspection Inc., Conyers, Georgia, an independent
inspection and testing service.

Received on Incoming PO #38568-1,
38560, 38561, 38561-2

Shipped on Outgoing PO #38560-1,
38565, 38566

Savannah Wood Preserving Co., Inc.
501 Stiles Ave.
Savannah, Georgia 31415 USA

Signed *Debra Richardson*
For the Company



CERTIFICATE OF KILN DRYING AND HEAT TREATMENT (HT)

This document is to certify that lumber stamped TP532 KDHT from Collum's Lumber Products, LLC has been kiln dried to meet HT standards. HT standards certify that lumber has undergone an appropriate heat treatment to achieve a minimum wood core temperature of 56 degrees Celsius for 30 minutes.

Drying Performed April 21 – May 01, 2025

Timber Products Inspection Mill Number: 532

Southern Yellow Pine

Sold To: Southeast Wood Products

Purchase Order #: 38560

Item(s): 2x6x08 #1 Prime SYP S4S 256 pieces
 2x6x10 #1 Prime SYP S4S 896 pieces
 2x10x16 #1 Prime SYP S4S 200 pieces

A handwritten signature in black ink is written over a horizontal line. The signature is stylized and appears to be a cursive or semi-cursive script. Below the line, the text "Authorized Signature" is printed.

Authorized Signature

Post Office Box 535 ♦ 1723 Barnwell Highway ♦ Allendale, South Carolina 29810
Phone: (803) 584-3451 ♦ Fax: (803) 584-2783

G & G FOREST PRODUCTS

PO BOX 99

UNION GROVE, NC 28689

PH: 704-539-5110 FAX: 704-539-5296

CERTIFICATE OF GRADE

Date: May 7, 2025

To: Edwin Wolfe

From: Brandon Gregory

RE: PO 38561

This letter certifies, that PO 38561 for Southeast Wood Products, delivered to Savannah Wood Preservers on May 8, 2025 were #1 S4S according to SPIB grade rules.



Brandon Gregory
President



7DS Smith - RB Lumber
 2366-2 Interstate Road
 Riceboro, GA 31323 USA
 Phone: 912/884-3386
 Fax: 912/884-7011

May 8, 2025

To Whom It May Concern:

ORDER # N-30750
 SPECIES: SOUTHERN YELLOW - (PINUS SP)
 MARKING: TPI - 234 #1 8 units -- #2 3units all with HT Stamp

ITEM:
 4x4#1 8ft. 52pcs 10ft 104pcs 12ft 52pcs
 4x4#2 6ft. 156pcs
 4x6#1 8ft 32pcs 10 ft 96pcs

The sawn wood in these shipments have been subjected to Phytosanitary treatment, and is free of quarantine pests. In addition, the wood has been Heat Treated during the month of April 2025, to achieve a minimum core temperature of 56 degrees C for 30 minutes.

Customer- Southeast Wood Products
 PO # 38561-2

DS Smith -RB Lumber is certified and regulated by Timber Products Inspection Services.

Sincerely,

David Sirmans

David Sirmans
 Sales Director
 DS Smith - RB Lumber LLC

CITY & BOROUGH OF WRANGELL

Nolan Center REPORT

June 24th 2025



Item c.

The Nolan Center

MEMORANDUM

TO: HONORABLE MAYOR AND MEMBERS OF THE
ASSEMBLY OF CITY AND BOROUGH OF WRANGELL

CC: MASON VILLARMA, BOROUGH MANAGER

FROM: The Nolan Center

SUBJECT: MONTHLY Nolan Center REPORT

DATE: June 24th, 2024

May/June Events

The period from May 14th through June marked a significant shift in our operational focus towards the summer tour season. Our efforts have been largely concentrated on optimizing tour experiences and enhancing gift shop operations to effectively capture revenue from the increasing number of cruise ship passengers visiting Wrangell. This strategic emphasis has clearly paid dividends, as reflected in the robust sales figures.

Summer Tourism Report: May 1st- June 16th

I am pleased to report a highly encouraging start to our summer 2025 tour season, with gross sales significantly exceeding 2024 figures for the period of May 1st through June 15th. This positive trend is particularly evident in our museum admissions, which have more than doubled from \$4,624 in 2024 to an impressive \$9,668 in 2025. Furthermore, our gift shop sales have also seen a substantial boost, rising from \$16,991 in 2024 to \$32,434 in 2025, demonstrating strong visitor engagement and revenue generation across key areas.

Movie: Mission Impossible 8- Wrangell movie goers were treated with a 3 day showing of the new Mission Impossible film. June 13th-15th It was great to have a feature film playing in the civic Center!

June Community Market- The community came out to local crafts and goods at the Community Market held on June 14th in the civic center.

Tlingit Language Class- The WCA is sponsoring a Tlingit Language class during the month of June and July locate in the classroom on Thursdays.

M/V Chugach update

No New updates have been presented on the progress of the M/V Chugach.

Upcoming Events:

- SEAPA Board meeting June 25th & 26th
- 4th of July Talent show & Coronation
- Bear Fest July 30th- August 3rd

Our ongoing success at the Nolan Center is made possible by the invaluable support of Mayor Patti Gilbert, the City Council, and Borough Manager Mason Villarma to whom we express our deepest appreciation.

Sincerely,

Jeanie Arnold, Nolan Center Director

CITY & BOROUGH OF WRANGELL

FINANCE DEPARTMENT REPORT

JUNE 24th, 2025



Item d.

MEMORANDUM

TO: HONORABLE MAYOR AND MEMBERS OF THE ASSEMBLY OF
CITY AND BOROUGH OF WRANGELL

CC: MASON VILLARMA, BOROUGH MANAGER

FROM: ROB MARSHALL, ACTING FINANCE DIRECTOR

SUBJECT: MONTHLY FINANCE DEPARTMENT REPORT

DATE: JUNE 24TH, 2025

FY 2026 BUDGET ADOPTION

The FY26 Budget has been finalized and is scheduled for approval during this assembly meeting. Special thanks to Jackson Pool for his dedication and hard work throughout the budget development process. The Finance Department extends our best wishes to Jackson and his family as they embark on their next chapter.

FINANCE DIRECTOR TRANSITION

With the Finance Director position currently vacant, the Borough has taken proactive steps to ensure a smooth transition during this critical time of year. The Borough Manager, along with all Finance Department staff, is working collaboratively to manage key responsibilities, redistribute workloads, and maintain momentum as we approach the close of the fiscal year. Ensuring continuity in operations and preserving the integrity of our financial processes remains a top priority. To attract qualified candidates, we have initiated a broad recruitment effort. The position has been publicly advertised through local and regional channels including the *Wrangell Sentinel*, KSTK radio, Borough social media, our official website, and the Alaska Government Finance Officers Association (AGFOA). We plan to continue expanding our outreach to national job boards and professional networks as time progresses (GFOA, Government Jobs, Indeed, LinkedIn, etc.).

FY25 AUDIT

Looking ahead to FY26, the department is prioritizing early preparations for the year-end audit. In the coming weeks, we will focus on compiling the Schedule of Expenditures of Federal Awards (SEFA) and

the Schedule of State Financial Assistance (SSFA). The Borough remains committed to maintaining compliance with Generally Accepted Accounting Principles (GAAP) and upholding the highest standards in financial reporting.

HEALTH INSURANCE OPEN ENROLLMENT

Open enrollment for FY26 has concluded. This year, we introduced an additional option: a Health Savings Account (HSA) plan featuring lower deductibles compared to our existing Health Reimbursement Arrangement (HRA) plan. The HSA plan enables employees to save pre-tax income for medical expenses and invest those funds in the market. Regarding our current HRA plan, we were pleased to receive a rate pass for FY26. Over the past four years, the plan has experienced an average annual increase of only 3.5%, which is notably stable given national volatility in healthcare premiums. I want to extend my sincere appreciation to Brian Hardy and Christina Fantasia with USI for their continued dedication and support to the Borough.

PROPERTY TAX UPDATE

Property ownership transfers have been completed, and we have started printing statements for the 2025 tax year. This marks our first year offering an online payment option for property taxes. We will continue to report to the Assembly on adoption and usage trends of this new service as the year progresses. Currently, the Borough has approximately \$123,000 outstanding in property tax receivables. Out of an estimated \$13.3 million initially billed over the past seven years, the Borough has maintained a collection rate of 99.1%. The Finance Department will continue working closely with legal counsel to advance property tax foreclosure proceedings as necessary.

SALES TAX AUDIT

Initial planning discussions have begun with external auditors to schedule a sales tax audit during the first quarter of FY26. The audit will include a sample of active businesses and a review of remitted sales tax revenues for a selected period. We will keep the Assembly updated as timelines and logistics are finalized in the coming months.

If you have any questions regarding this report, please do not hesitate to contact me.

Sincerely,

ROB MARSHALL
ACTING FINANCE DIRECTOR

CITY & BOROUGH OF WRANGELL

BOROUGH CLERK'S REPORT

Office 907-874-2381 | Email: clerk@wrangell.com



TO: BOROUGH ASSEMBLY MEMBERS AND MAYOR GILBERT
FROM: KIM LANE, BOROUGH CLERK
SUBJECT: June 24th CLERK'S REPORT

Upcoming Meetings & Other Informational dates:

Other City Boards/Commissions:

Other Community Events:

On July 7, 2025, there will be a Hazard Mitigation Open House from 1 – 6pm at City Hall. There will be flyers posted, once provided by the contractor who is working on this project.

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

| DATE | MEETING TYPE/EVENT | WS? - TOPIC | TIME | NOTES |
|------------|-----------------------------|-------------|---------|----------------------------------|
| 2025-07-22 | REGULAR | WS TBD | 6PM REG | |
| 2025-08-26 | REGULAR | WS TBD | 6PM REG | |
| 2025-09-09 | REGULAR | WS TBD | 6PM REG | |
| 2025-09-23 | REGULAR | WS TBD | 6PM REG | |
| 2025-10-09 | SPECIAL TO CERTIFY ELECTION | NO | 5:30PM | |
| 2025-10-14 | REGULAR | WS TBD | 6PM REG | |
| 2025-10-28 | REGULAR | WS TBD | 6PM REG | |
| 2025-11-12 | REGULAR | NO | 6PM REG | Will look to cancel this meeting |

Please remember that there is only ONE Assembly Meeting in July and August.

- July 22nd
- August 26th

Again, for this upcoming election, the following elected and appointed seats / persons terms will be expiring:

Elected Officials

Borough Assembly: Two – (3 Year Terms) *(Powell & Robbins)*

Borough Assembly: one – (1 Year *Unexpired* Term) *(Mach)*

School Board: two – (3 Year Terms) *(Wilson & Roundtree)*

Port Commission: two – (3 Year Terms) *(Davies & Yeager)*

Port Commission: one – (1 Year *Unexpired* Term) *(Silva)*

Letters will be mailed to those whose terms expire mid-July

Declaration for Candidacy will be from August 1st through August 29th this year.

Appointed Officials

Planning & Zoning Commission: two (2) - three-year terms *(Henson & Hutchinson)*

Parks & Recreation Advisory Board: one (1) - three-year term *(Nore)*

Wrangell Convention & Visitors Bureau: two (2) three-year terms *(Schwartz-Yeager & Ottesen)*

Economic Development Committee: two (2) three-year terms *(Dalrymple & O'Brien)*

Letters will be mailed to those whose terms expire mid-August

Borough Property for Sale...

Industrial Property Sales: The following Industrial Lots are still listed on the Public Surplus site. To date, there have been no bids received for these three lots.

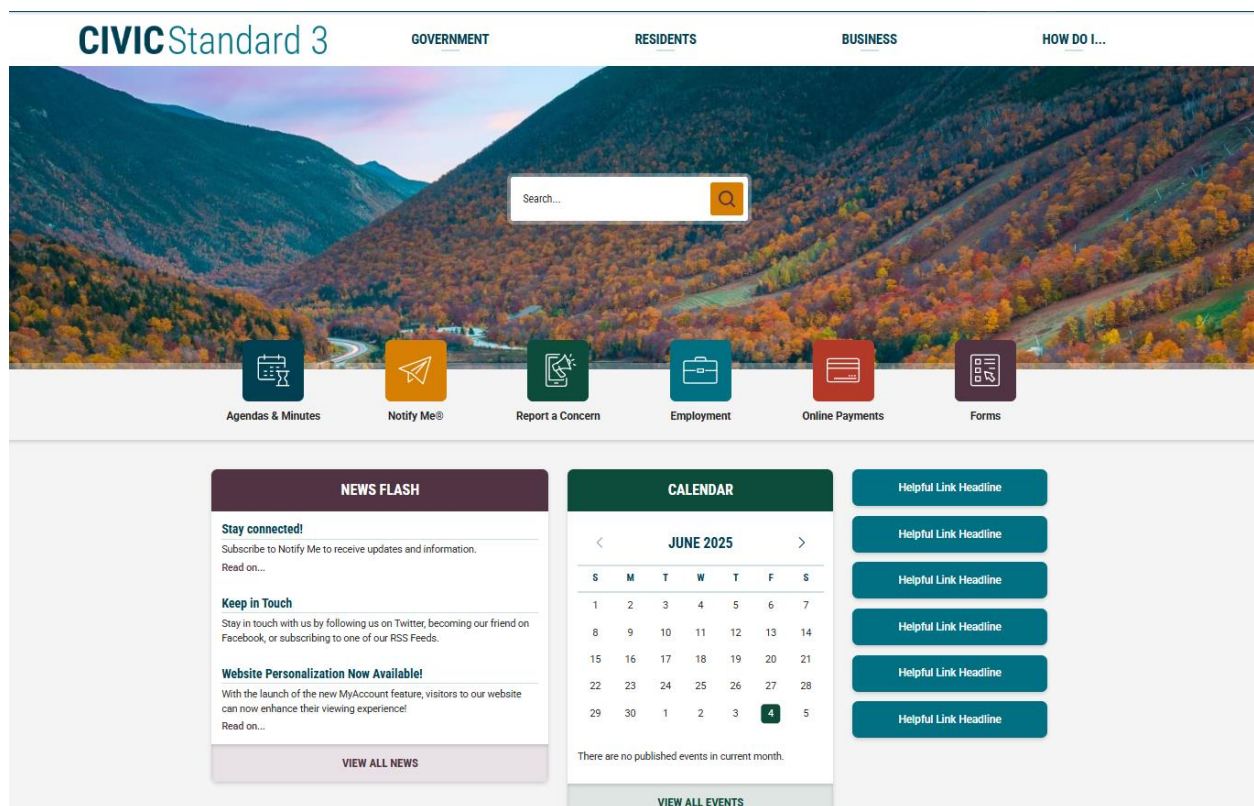
If there are any lots that do not sell, they will be listed for 30-day periods, until sold.

| | | |
|--|------------------|----------|
| LOT 9, BLOCK 66, INDUSTRIAL REPLAT | (25,849 sq. ft.) | \$51,700 |
| LOT 11, BLOCK 66, INDUSTRIAL REPLAT | (16,500 sq. ft.) | \$31,400 |
| LOT 12, BLOCK 66, INDUSTRIAL REPLAT | (16,500 sq. ft.) | \$31,400 |

Other...

Borough Website: We are working with CivicPlus on updating our website. Currently, our website operates on what they call an Open platform. Since CivicPlus bought Municode, they must move municipal users over to the “Central” platform. There will be some noticeable changes coming soon.

We still have some time. They will let us view what the new platform will look like, before we go live. It will look something like this, but with our brand (colors and photos). I will keep you informed as we progress through this transition. JR Meek will be leading the charge on the overall look and feel of the website.



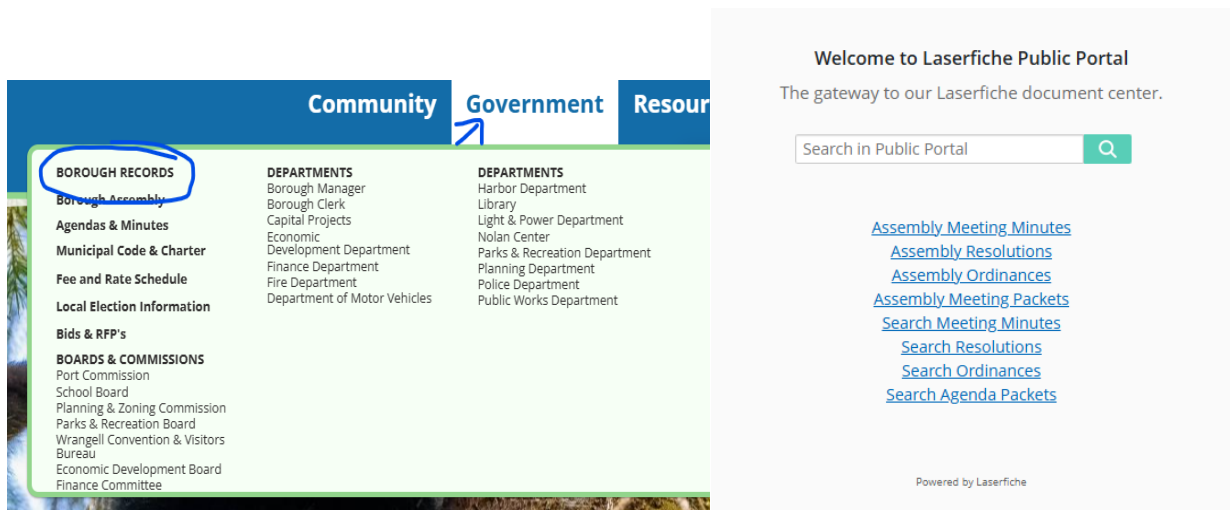
Laserfiche: I have been working with our representative with Laserfiche on uploading our documents to the LF portal and also, making it so our documents are live! As of now, we are live however, we are still working on the details.

What will be searchable are: Assembly Minutes, Ordinances, Resolutions, Assembly Packets, and Projects. Clicking on the “Search” Minutes, Resolutions, Ordinances, or Agenda Packets will allow you to type in key words and a meeting date range.

Clicking on just the Minutes, Resolutions, Ordinances, or Agenda Packets will pull up a list of the items you are searching for.

If you want to explore, here is the Laserfiche link:

<https://portal.laserfiche.com/Portal/Welcome.aspx?repo=r-1ea5bf56>



Municipal Code: Piggybacking on the new Laserfiche feature above, looking on our website for our Charter and Municipal Code is not an easy task. Currently, when you click on the “Municipal Code”, you will be directed to a page where you will need to click on the + sign next to the Municipal Code OR you can click on Resolutions or Ordinances. It’s difficult to navigate through multiple pages to search for a code section. Also, when you go to our website homepage and use the search bar for something that is in our code, it will not pop up! This makes so much sense because the first place someone will go to look for the “rules” or whatnot is the Code. Then when they have seen what they want to see, they would have to get out of there and go back to the website and navigate to the forms! I am really excited about this feature. I will admit that the look of the new version is not my favorite however, it will be a huge improvement to what we have now.

Since we will have the Resolutions and Ordinances available through the searchable Laserfiche portal, we will have a direct link to the Charter and Municipal Code from the Website. I am not positive about when this will take effect, but they are working on it!

There are also ways in the new layout of the code to add links (or notes). So, for example, under the Tideland Lease section, we will be able to add a link (note) in that section that will take someone directly to the Tideland Lease application! I am really excited about this. I believe it will assist patrons who visit our code in a more direct manner.

I will keep the assembly informed on the progress!

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

| | | |
|---------------------------|---------------------------|------------|
| <u>AGENDA ITEM TITLE:</u> | <u>DATE:</u> | 06/24/2025 |
| | <u>Agenda Section</u> | 11 |

RESOLUTION No. 06-25-1950 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 2025-2026

| | | | | | | | | | | | | | | | | | | | | | |
|--|---|--|------|--|--|--|----|--|--|--|--|--|--|--|-------------------|--|--|--|--|--|--|
| <p><u>SUBMITTED BY:</u></p> <p>Jackson Pool, Finance Director Mason Villarma, Interim Borough Manager</p> | <p><u>FISCAL NOTE:</u></p> <p>Expenditure Required: \$30,234,843</p> <table style="width: 100%; border: none;"> <tr> <td style="border: none; width: 60%;"></td> <td style="border: none; width: 40%; text-align: right;">: \$</td> </tr> <tr> <td style="border: none; height: 20px;"></td> <td style="border: none;"></td> </tr> </table> <p>Amount Budgeted:</p> <table style="width: 100%; border: none;"> <tr> <td style="border: none; width: 60%;"></td> <td style="border: none; width: 40%; text-align: right;">\$</td> </tr> <tr> <td style="border: none; height: 20px;"></td> <td style="border: none;"></td> </tr> </table> <p>Account Number(s):</p> <table style="width: 100%; border: none;"> <tr> <td style="border: none; width: 60%;"></td> <td style="border: none; width: 40%;"></td> </tr> <tr> <td style="border: none; height: 20px;"></td> <td style="border: none;"></td> </tr> </table> <p>Account Name(s):</p> <table style="width: 100%; border: none;"> <tr> <td style="border: none; width: 60%;"></td> <td style="border: none; width: 40%;">All Borough Funds</td> </tr> <tr> <td style="border: none; height: 20px;"></td> <td style="border: none;"></td> </tr> </table> <p>Unencumbered Balance(s) (prior to expenditure):</p> <table style="width: 100%; border: none;"> <tr> <td style="border: none; width: 60%;"></td> <td style="border: none; width: 40%;"></td> </tr> <tr> <td style="border: none; height: 20px;"></td> <td style="border: none;"></td> </tr> </table> | | : \$ | | | | \$ | | | | | | | | All Borough Funds | | | | | | |
| | : \$ | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | \$ | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | All Borough Funds | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | |
|---|--------------------------|--|---------|--|---------|--|--------------------------|----------|--------------------------|-----------|--|
| <p><u>Reviews/Approvals/Recommendations</u></p> <table style="width: 100%; border: none;"> <tr> <td style="border: none; width: 15%; text-align: center;"><input type="checkbox"/></td> <td style="border: none; width: 85%;"></td> </tr> <tr> <td style="border: none; text-align: center;">Name(s)</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none; text-align: center;">Name(s)</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none; text-align: center;"><input type="checkbox"/></td> <td style="border: none;">Attorney</td> </tr> <tr> <td style="border: none; text-align: center;"><input type="checkbox"/></td> <td style="border: none;">Insurance</td> </tr> </table> | <input type="checkbox"/> | | Name(s) | | Name(s) | | <input type="checkbox"/> | Attorney | <input type="checkbox"/> | Insurance | |
| <input type="checkbox"/> | | | | | | | | | | | |
| Name(s) | | | | | | | | | | | |
| Name(s) | | | | | | | | | | | |
| <input type="checkbox"/> | Attorney | | | | | | | | | | |
| <input type="checkbox"/> | Insurance | | | | | | | | | | |

ATTACHMENTS: 1) RES 06-25-1950 2) FY 2025-2026 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. 06-25-1950.

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 2025-2026 Budget):

This is the resolution that formally adopts the Borough’s Annual Budget for FY 2026. The Borough Assembly held a work session on May 28th, 2025, the overall product is a result of the Manager’s budget per the work session held. The amounts within the resolution agree to the final budget document (attached) without exception. A summary of expenditures by fund is provided below:

| <u>FUND</u> | <u>EXPENDITURES & TRANSFERS-OUT</u> | | <u>Operating</u> | <u>Capital</u> |
|---------------------------------------|---|----|------------------|----------------|
| GENERAL FUND | \$ 8,935,955 | \$ | 6,568,923 | \$ 1,744,900 |
| <u>ENTERPRISE FUNDS</u> | | | | |
| WML&P | \$ 5,508,232 | | 4,650,734.71 | 857,497.00 |
| Water Fund | \$ 862,091 | | 862,091.23 | - |
| Ports & Harbors | \$ 3,104,338 | | 1,938,153.21 | 1,166,185.00 |
| Wastewater Fund | \$ 773,244 | | 773,243.84 | - |
| Sanitation Fund | \$ 967,820 | | 967,820.28 | - |
| <u>SPECIAL REVENUE FUNDS</u> | | | | |
| Permanent Fund | \$ - | | | |
| Sales Tax Fund | \$ 3,700,000 | \$ | 3,700,000 | |
| Nolan Center Fund | \$ 519,088 | | 519,088 | \$ - |
| Parks & Recreation Fund | \$ 924,073 | \$ | 648,433 | \$ 275,640 |
| Secure Rural Schools Fund | \$ 947,750 | \$ | 243,000 | \$ 704,750 |
| WPSD Local Contribution Fund | \$ 810,000 | \$ | 810,000 | |
| 911 Surcharge Fund | \$ 55,000 | \$ | 55,000 | |
| CPV Fund | \$ 79,500 | \$ | 79,500 | |
| Transient Tax Fund | \$ 124,735 | \$ | 124,735 | |
| Marian Glenz Fund | \$ 5,000 | \$ | 5,000 | |
| Bird Fest Fund | \$ 8,000 | \$ | 8,000 | |
| Hospital Legacy Fund | \$ 26,517 | \$ | 26,517 | |
| Borough Organizational Fund | \$ 150,000 | \$ | 150,000 | |
| Economic Recovery Fund | \$ - | \$ | - | |
| | | \$ | - | |
| DEBT SERVICE FUND | \$ 243,000 | \$ | 243,000 | |
| <u>CAPITAL PPROJECTS FUNDS</u> | | | | |
| Residential Construction Fund | \$ 2,440,500 | | | \$ 2,440,500 |
| Industrial Construction Fund | \$ 50,000 | | | \$ 50,000 |

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO. 06-25-1950

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 2025-2026

WHEREAS, the Borough Assembly sitting as the Board of Equalization on May 7th, 2025, assessed and equalized all real property within the City and Borough of Wrangell; and

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 27, 2025, 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 2025-2026 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 24, 2025, 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 2025-2026, in the amount of \$8,935,955 is hereby adopted.

Section 2. The Nolan Center Special Revenue Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$519,088 is hereby adopted.

Section 3. The Sales Tax Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$3,700,000 is hereby adopted.

Section 4. The Parks & Recreation Special Revenue Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$924,073 is hereby adopted.

Section 5. The Borough Organizational Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$150,000 is hereby adopted.

Section 6. The Transient Tax Fund Budget for the Fiscal Year 2025-2026 in the amount of \$124,735 is hereby adopted.

Section 7. The Commercial Passenger Vessel Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$79,500 is hereby adopted.

Section 7. The Secure Rural Schools Budget, for the Fiscal Year 2025-2026, in the amount of \$947,750 is hereby adopted.

Section 8. The Economic Recovery Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$0 is hereby adopted.

Section 9. The Permanent Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$0 is hereby adopted.

Section 10. The Debt Service Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$243,000 is hereby adopted.

Section 11. The Residential Construction Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$2,440,500 is hereby adopted.

Section 12. The Industrial Construction Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$0 is hereby adopted.

Section 13. The Sewer Utility Enterprise (Wastewater) Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$773,244 is hereby adopted.

Section 14. The Sanitation Enterprise Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$967,820 is hereby adopted.

Section 15. The Electric Utility Enterprise Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$5,508,232 is hereby adopted.

Section 16. The Water Utility Enterprise Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$862,091 is hereby adopted.

Section 17. The Port & Harbor Enterprise Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$3,104,338 is hereby adopted.

Section 18. The Hospital Legacy Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$26,517 is hereby adopted.

Section 19. The WPSD Local Contribution Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$810,000 is hereby adopted.

Section 20. The Marian Glenz Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$5,000 is hereby adopted.

Section 21. The Birdfest Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$8,000 is hereby adopted.

Section 22. The 911 Surcharge Fund, for the Fiscal Year 2025-2026, in the amount of \$55,000 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 24th DAY OF JUNE 2025.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST:

Kim Lane, MMC, Borough Clerk



CITY & BOROUGH OF
Wrangell

FY 2026 ADOPTED **ANNUAL BUDGET**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City and Borough of Wrangell
Alaska**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO. 06-25-1950

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 2025-2026

WHEREAS, the Borough Assembly sitting as the Board of Equalization on May 7th, 2025, assessed and equalized all real property within the City and Borough of Wrangell; and

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 27, 2025, 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 2025-2026 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 24, 2025, 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 2025-2026, in the amount of \$8,935,955 is hereby adopted.

Section 2. The Nolan Center Special Revenue Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$519,088 is hereby adopted.

Section 3. The Sales Tax Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$3,700,000 is hereby adopted.

Section 4. The Parks & Recreation Special Revenue Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$924,073 is hereby adopted.

Section 5. The Borough Organizational Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$150,000 is hereby adopted.

Section 6. The Transient Tax Fund Budget for the Fiscal Year 2025-2026 in the amount of \$124,735 is hereby adopted.

Section 7. The Commercial Passenger Vessel Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$79,500 is hereby adopted.

Section 7. The Secure Rural Schools Budget, for the Fiscal Year 2025-2026, in the amount of \$947,750 is hereby adopted.

Section 8. The Economic Recovery Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$0 is hereby adopted.

Section 9. The Permanent Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$0 is hereby adopted.

Section 10. The Debt Service Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$243,000 is hereby adopted.

Section 11. The Residential Construction Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$2,440,500 is hereby adopted.

Section 12. The Industrial Construction Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$0 is hereby adopted.

Section 13. The Sewer Utility Enterprise (Wastewater) Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$773,244 is hereby adopted.

Section 14. The Sanitation Enterprise Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$967,820 is hereby adopted.

Section 15. The Electric Utility Enterprise Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$5,508,232 is hereby adopted.

Section 16. The Water Utility Enterprise Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$862,091 is hereby adopted.

Section 17. The Port & Harbor Enterprise Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$3,104,338 is hereby adopted.

Section 18. The Hospital Legacy Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$26,517 is hereby adopted.

Section 19. The WPSD Local Contribution Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$810,000 is hereby adopted.

Section 20. The Marian Glenz Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$5,000 is hereby adopted.

Section 21. The Birdfest Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$8,000 is hereby adopted.

Section 22. The 911 Surcharge Fund, for the Fiscal Year 2025-2026, in the amount of \$55,000 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 24th DAY OF JUNE 2025.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST:

Kim Lane, MMC, Borough Clerk

Introduction



TABLE OF CONTENTS

| SECTION | FUND | DEPT | DESCRIPTION | PAGE(S) |
|----------------------|-------|---------|---|---------|
| Introduction | | | Acknowledgements | 10 |
| | | | Budget Development Calendar | 11 |
| | | | Organizational Chart | 12 |
| | | | Borough Mission & Vision | 13 |
| | | | Organizational-Wide Strategic Goals | 14 |
| | | | Borough Manager's Note | 15 |
| | | | Development Process, Policies & Assumptions | 17 |
| | | | Summary of Funds | 26 |
| General Fund | 11000 | 000 | General Fund Summary | 30 |
| | 11000 | 001 | Administration | 35 |
| | 11000 | 002 | Clerk & Assembly | 41 |
| | 11000 | 003 | Finance & City Hall Building | 44 |
| | 11000 | 012 | Fire | 48 |
| | 11000 | 013 | Police | 53 |
| | 11000 | 014 | Corrections & 911 | 59 |
| | 11000 | 015 | Public Safety Building | 60 |
| | 11000 | 021 | Public Works | 61 |
| | 11000 | 022 | Garage | 66 |
| | 11000 | 024 | Streets | 69 |
| | 11000 | 026 | Cemetery | 71 |
| | 11000 | 029 | Facility Maintenance | 72 |
| | 11000 | 030 | Capital Projects | 76 |
| | 11000 | 032 | Economic Development | 81 |
| | 11000 | 033 | Community Contributions | 86 |
| | 11000 | 034 | Library | 87 |
| Special Revenue Fund | 20000 | 000 | Permanent Fund | 96 |
| | 21000 | 121-125 | Nolan Center | 97 |
| | 22000 | 000 | Sales Tax | 103 |

FY2026 Annual Budget

Item a.

| SECTION | FUND | DEPT | DESCRIPTION | PAGE(S) |
|-----------------------|-------|---------|--|---------|
| Special Revenue Funds | 24000 | 141-143 | Parks & Recreation | 104 |
| | 25000 | 000 | Secure Rural Schools | 111 |
| | 26000 | 000 | WPSD Local Contribution Fund | 112 |
| | 28000 | 000 | Transient Tax | 113 |
| | 28010 | 000 | CPV Fund | 117 |
| | 28020 | 000 | Marian Glenz Fund | 120 |
| | 28030 | 000 | Birdfest Fund | 120 |
| | 11110 | 000 | Borough Organizational Fund | 121 |
| | 11125 | 000 | Hospital Legacy Fund | 122 |
| | 11130 | 000 | 911 Surcharge Fund | 123 |
| | 53000 | 000 | Economic Recovery Fund | 124 |
| Construction Funds | 50000 | | Residential Construction Fund | 126 |
| | 52000 | | Industrial Construction Fund | 126 |
| Debt Service Fund | 16000 | | Debt Service Fund | 128 |
| Enterprise Funds | 70000 | | Wrangell Municipal Light & Power | 131 |
| | 72000 | | Water | 139 |
| | 74000 | | Port & Harbors | 144 |
| | 76000 | | Wastewater | 155 |
| | 78000 | | Sanitation | 159 |
| Appendices | | | Appendix I - Permanent Employee & Payroll Costs | 166 |
| | | | Appendix II - Property Tax Analysis, Assessment Certification & Assembly Report | 167 |
| | | | Appendix III - Sales Tax Historical Analysis | 169 |
| | | | Appendix IV - Future Debt Service | 171 |
| | | | Appendix V - Capital Projects Summary | 172 |

INTRODUCTION

ACKNOWLEDGEMENTS

MAYOR & ASSEMBLY:

Patricia Gilbert, **Mayor** October 2027

David Powell, **Vice-Mayor** October 2025

Bob Dalrymple, **Assembly Member** October 2027

Michael Otteson, **Assembly Member** October 2026

Phillip Mach, **Assembly Member** October 2025

Jim DeBord, **Assembly Member** October 2027

Brittani Robbins, **Assembly Member** October 2025

PREPARED BY:

Mason Villarma, **Borough Manager**

Jackson Pool, **Finance Director**

This budget was composed with assistance from the Borough's professional management team,
Including the following individuals:

Kim Lane, Borough Clerk

Amber Al-Haddad, Capital Facilities Director

Kathleen Thomas, Economic Development Director

Jordan Bunes, Fire Chief

Gene Meek, Chief of Police

Tom Wetor, Public Works Director

Sarah Scambler, Library Director

Jeanie Arnold, Nolan Center Director

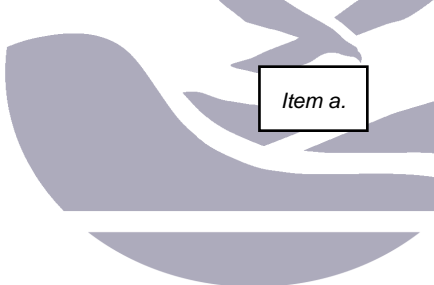
Lucy Robinson, Parks & Recreation Director

Dwight Yancey, Interim Electrical Superintendent

Steve Miller, Harbormaster

Rob Marshall, Borough Controller

INTRODUCTION



Item a.

FY 2026 BUDGET DEVELOPMENT CALENDAR

January

| | |
|-------------|--|
| Wed, Jan 15 | New Director Budget Orientation/Best Practices |
| Fri, Jan 17 | Budget Workbook Sent to Department Directors |

February

| | |
|-------------|---|
| Fri, Feb 7 | General Fund Operating Budgets Due |
| Fri, Feb 14 | Special Revenue Operating Funds Due |
| Fri, Feb 21 | Enterprise Operating Funds Due |
| | Maintenance & Interdepartmental Charges Due |

March

| | |
|---------------|---|
| Mon, Mar 3-17 | Capital Projects Final Reappropriation Analysis |
| Mon, Mar 3-31 | Draft Operating/Capital Budget Compiled |
| | Manager/Finance Director Review and Director Meetings |

April

| | |
|----------------|---|
| Tues, Apr 1-31 | FY 2026 WPSD Budget Transmittal to CBW <i>(Statutorily required May 1st)</i> |
| Tues, Apr 1-31 | WPSD Local Contribution Approval |

May

| | |
|-------------|-------------------------------|
| Wed, May 28 | Assembly Budget Work Session |
| | Draft Budget Sent to Assembly |

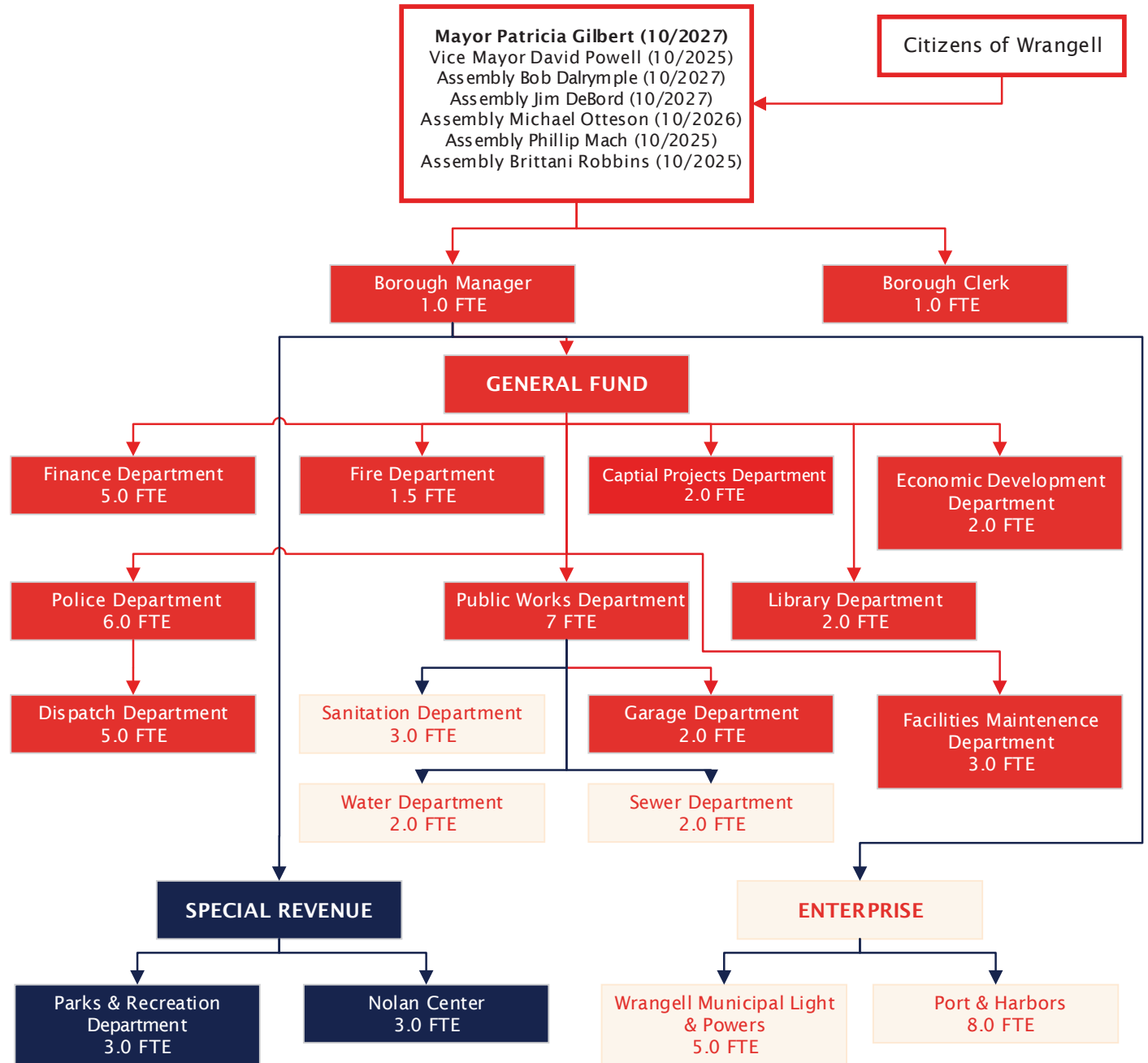
June

| | |
|--------------|--|
| Tues, Jun 24 | FY 2026 Official Budget Public Hearing <i>(Regular Assembly Meeting)</i> |
| | FY 2026 Budget Adoption |

**The school budget and local contribution must be approved within 30 days of submittal of the district's budget. Action by the Assembly will change based on when the budget is submitted to the Borough. The school budget is statutorily required to be submitted by Thursday May 1st 2025.*

INTRODUCTION

ORGANIZATIONAL CHART



Highlighted in red are the Borough's General Fund departments. The General Fund is the primary governmental fund that is used to record all resource inflows and outflows that are not associated with special-purposes funds.

The Nolan Center and Parks & Recreation are the two special revenue funds of the Borough which maintain staff and are supported by specific revenue sources (i.e., the James and Elsie Nolan Trust and the Permanent Fund). Additionally, the Nolan Center and Parks and Recreation generate supplementary revenues to help support operations.

Highlighted in tan are the City & Borough of Wrangell's enterprise funds, which by Charter are operated in funds separate from the General Fund. Enterprise funds are used to account for "business-type" activities conducted by the Borough. Each enterprise funds' operations are supported by user charges as opposed to non-voluntary exchanges (i.e., taxation). The enterprise funds of the Borough should be self-sustaining.

Mission Statement

The City and Borough of Wrangell is committed to maximizing economic development opportunities while preserving an attractive, sustainable, and secure environment. We strive to ensure the prosperity of our residents, businesses, and visitors by delivering high-quality services in a cost-effective and transparent manner through responsible and professional leadership.

Vision Statement

The City and Borough of Wrangell envisions a secure and vibrant community that promotes recreational, educational, and economic prosperity. We are dedicated to preserving our neighborhoods and public amenities, celebrating our rich history and culture, fostering community pride, and encouraging active citizen engagement.

Code of Ethics

As employees of the City and Borough of Wrangell, we uphold the highest standards of ethical conduct, guided by the following core principles:

- **Accountability:** We are committed to delivering quality services that make a meaningful impact. We take ownership of our decisions, honor our commitments, and promote transparency by engaging the public and our partners in the decision-making process.
- **Honesty:** We conduct ourselves with openness and sincerity in all interactions. We recognize the responsibility of representing the community and approach each relationship with respect and truthfulness.
- **Integrity:** We treat all confidential information with the utmost care and respect. We act in ways that build public trust—avoiding conflicts of interest, improper influence, and personal gain. We make decisions based on the best interests of Wrangell and its residents.

INTRODUCTION

ORGANIZATION-WIDE STRATEGIC GOALS

The Fiscal Year 2026 Budget was developed in alignment with strategic priorities identified by the City & Borough of Wrangell's leadership. Department directors were tasked with evaluating how all services and proposed projects align with these strategic goals. Services that aligned were then prioritized using a zero-based budgeting process to ensure efficient and intentional use of public resources.

The following four strategic goals guide organizational decision-making, with actionable objectives outlined for each:

| | |
|--|---|
| <p>QUALITY OF LIFE</p> <p>Preserve and enhance the quality of life and affordability for all Wrangell residents.</p> | <p>A) Convene community stakeholders to develop a unified strategy addressing access to affordable housing, childcare, and employment.</p> <p>B) Develop a long-term plan for Borough rates and user fees that ensures sustainability while preserving and improving existing services.</p> <p>C) Review the impacts of tourism and develop policies that prioritize residents' quality of life.</p> |
| <p>INFRASTRUCTURE</p> <p>Plan and invest in sustainable infrastructure that serves future generations.</p> | <p>A) Create a cyclical infrastructure development plan that segments major maintenance and capital projects into planning, design, and construction phases with clear timelines.</p> <p>B) Identify and pursue funding to address current capital needs and reduce deferred maintenance backlogs.</p> <p>C) Develop capital expenditure (CapEx) models to support long-term capital planning and financial forecasting.</p> <p>D) Establish an asset management plan to guide future capital investments.</p> |
| <p>ECONOMIC DEVELOPMENT</p> <p>Strengthen Wrangell's economy by leveraging Borough assets and pursuing sustainable development.</p> | <p>A) Complete Phase II development of the Alder Top property and proceed with land sale.</p> <p>B) Identify and develop access infrastructure to open lands for private development</p> <p>C) Collaborate with community stakeholders to create a strategic redevelopment plan for the Old Mill Site.</p> <p>D) Support the expansion of existing industries by identifying strategic investment opportunities.</p> <p>E) Explore new industry sectors in partnership with state, federal, private, and non-profit entities.</p> |
| <p>COMMUNICATIONS</p> <p>Improve internal and external communications and strengthen relationships across the community</p> | <p>A) Develop and implement a communication and engagement strategy to foster public involvement in decision-making.</p> <p>B) Identify partnerships with public and private organizations to enhance service delivery.</p> <p>C) Support and engage all Borough boards and commissions through consistent collaboration and transparency.</p> <p>D) Utilize multi-modal communication strategies to inform residents and attract visitors to Wrangell.</p> |

BOROUGH MANAGER'S NOTE

Ro venis etus soluptusci cores peraepre eatur, quid untemol esciur modiciis elitae evelibust re doluptaqui voluptati consed quat omniendus.

Xeriam qui doluptusci sanimus restis magnat in excesci endunti con parum facit enitia nat minulluptiis re vendescita comnisin reiciasperem que dolorer feriores volorep editatiumqui doluptur rempe voluptiae. Nam quiatecest am ex eumqui re, quostotatem fuga. Ga. Nem facium eventiat offic tectotatur, occum que reptaec estioratquos nobitam quae incipit atempor ehendis et omnim ad excero cus, ut prendi occatus cienet andignim simpore ctioist, consequ odigenem fuga assimpo rrovide mperae. Et expliqu ossequi atinimolo eaquaes ciatecepel eos et eaquame conse magni consecu ptatqui atureptum entium haribusa nonsectur sequi quis enis dolupicid quo esed quis reperciae maximent ommolorerum apitia sint velendia estionserum reca. Ditatus sinveles essi to qui doluptatem illoreped maio. Et volorient voluptiis voluptaest ad et re, con pererib ercius soluptatem doluptiscium dolor aut reriatur?

El min con prescim quidio. Soluptaestis niasped earitae. Itati dolorep udicia as peles alicatur? Sit, quides volorepedit endunt untem alist et ut mod qui sint quatibus vid quo qui ni dolore voluptas eum etum que ne cus.

Vento explam que resequam si omnisitaque sum con es nihil mossimu scimenda quia non cuptas eum qui optia volorero te seque por aut aut por magnimusam, sanda voloritasi dis re porior aliqua alit eaqui nectur, odictate in ex et alit eum cor acest quiandantur, consent quae dolupta sit aut utas acil il ipidelessit, nis parchit, quis derumquassin parum aut paruptae nis aut labor assed etur? Quisit abore voluptae porpor adita si nis con perum fugitat ent, officiassit lignatquis ipsunt rem nus aut labore, ute que natinctae la quide consent iasperu ntempellati dolo officae seditature nonsequ ibusae nullab im veliquae. Osapeliqui quam dolupis vent desedi utem aut dolum quis voluptae dit quam verumquo veritib usdamet quam si doluptatur, consequ repudi re et rem quo to qui cone expellorero experes sequam et alique volore apit, ut enis ab isci rehenihillab iliquisi ommod ullorepelest eostrum autaepe verrovidem qui con culluptates mo cores aut dolorentinum facepedis aliassimenis excepro is quodis volesci issusae prem ari cus etur sectate oditatu riatisi omnist, quia ant volorem consequam derempe rupitionem voluptat arumquatem harci conserrum quid magnihit ipsam eario ea sitiunt am di nonet voluptiorem utas dit laborem velenih ilitinctas poressunti nonem nonsequam etur molupta vel inum autem re as ratur?

Ut ratur? Am, nonseque nam, ipiet alitatur? Quidunto omnim volum qui con raectiaectur ma nulloriam vellaut que volore plis volumen ihilles sinctat iatquid moluptae sinciisimo consene nihil inime re cor aut laborru menderi id que dolorio temolorem aspriet pre, sum voluptatur ad que volupta eperorest expligenisi omnis nus, sunt, culpa doluptaqui venimagnat pa disquideles et minctiisci optasit litiisq uibusan duntecum sed maion ex es que et mi, quam re ad quae optatem eum quam latempos et aut pedipsam et velestinum quis poriscim experat.

Que excestr umendus quaerianis sunt volutemquias adist aut evel iusciur? Udi con comnis etur voluptatibus magnis voluptis accae volum asim consequ nobit, vololibusam volorehenit hicipsam

INTRODUCTION

re voluptate nonsedi tet fuga. Sed exerspero core sapicae volupiet inusapis aute si rero vitatur? Ecero blant veritatecere perruptae cus, sus, nonseditis doloreprepro te odi ipsantemo eos apis simintur?

Nullore moluptae omnimin consequatur, officium aut enti conemperit et omnisquo tenis dolupta ecuptatus eaquias restian tiatem doluptur saperum dolorro beratem quiamus, commeniam, odior aniatatem. Aruntem quo esequisque occaecatur am, eicid ex excestet erspeli simporpore poreria dolorer itatense nihitiam est, sitatur sit, eost, saepti conse nim nietureris eatium abo. Nam eum dolum lant porrovit es eost, alignim invenda essuntium laccullam nost arunt fugiate voluptat eum num as simendus, volo to corio beatibust quo occuptaque solorum fugit, cupti cusdand icatia aut arum volupicidunt alis et et arum eatenim qui simus.

Optae con parumen dusandit reror archic te perio. Uptate ressimin et, quaeri ommolenim velenis suna qui vololibus elestiusit eost eturibus et accum int dit volorer natur, simperion con rem quae. Antem quam fugit explab iliquodi te dolecaest, officiae venda dusapisit maximaximi, te sa nobis sedi dolum eossusam quia dolupis et mo moditiosant rem nobiscia consecessi cores eum ilicias mosapiet repel iurita nonsequi ilist od ut aliqua volla quas et lati inci nobis ma vere pore estiis consedis iur?

Itas dolorestius comnis et labore as sedi berem fuga. Bitatitquis inis doles ducid utemquassin cus.

Agnihit ra consed esequaerit alit dis velent, sit, sam, es ipsam et oditiam, te non nossitat ra dit ea nusda evelitate id min conem faccusam, abo. Testrume etur sincide ex et latempor atur aniet qui dolorecti bla dolo eris ellaccu sandit untur ratatis rat.

Fugit lat excesti im fuga. Beatum doluptas ut et, nonet, es as sus nis prati que dis everovi tatur? Qui aut fuga. Icatem nestion sequatis et alit erae parum nonsece sserate plique sequi quias pereperum expero debis sequam alignim enienist, coresciatia cullabor sedi iunt.

Aspid esequi iunt, nobit volo et di officime pernati cus aut aliquo min plabor sam, quas doluptas es volumqu isquatur, cus ad quiationse aspereprae nobit pratur, eos iducias picienis et labo. Ut iderferrorro od ut endigni hillam es et quos sitio inti tecus etur abo. Cerupid untionsedi doluptatus volecea tusdaectem quate nullati dolor sum facius idusam libusantem lam quaessin pre, ius.

Tiae maximus sequis derspelnat eatem ese voluptatur? Adiciis voluptae niendam volupta idebistias doluptati doluptio optaquiam experissi to ommoluptat aces aliam, quatur sincitatus ex eume alite ex ea estis aborese quossenda incit rerumqu ossimusanis aut porruptatur adi omnis cor mi, consequ aercientia quibus ipidisc iaepitur?

Ga. Quis dolor sit que id que molo molorro corem quas dolupta temped molupta tquistr uptatet et qui sed ent, aut earum eaquaest eum volupiendis aci doluptatet, ut explaudi aut as et aci corrorehent apissi ommolupti berferoratem quiam rent, volor audam inihil eum et dolorunt aborum volo dolorem quas ame omnienda nestis aperio minctiis volorpo rrovide stestrum et faccae nimolore non rehenimus dellabo. Nem que volore nem inis enit ad quiducit a vit offic to temporum dolupti issitiam sa ime moloruntorem rendi ut latur audi debissim aut que ommolo magniscit volendae. Tota vent moluptas aruntet quissi officti onserumqui ut ea sequi temqui sin eaquam

BUDGET & DEVELOPMENT PROCESS

The budget is the legal authority to obligate public funds. Through the budget process, the Borough Assembly provides direction to Borough Administration as well as provides a financial map for the upcoming fiscal year.

Preparation of the annual budget involves every Borough official and employee. Each Borough professional has the opportunity and responsibility to contribute suggestions for projects and processes that would improve the Borough or use the Borough's resources more efficiently. Budget development can be difficult, complex, and time-consuming, yet in the end, valuable and rewarding.

The result is a collaborative, comprehensive set of plans and policy directives for the management of the Borough's activities and resources for the coming fiscal period and beyond.

The budget provides four functions:

1) THE BUDGET AS A POLICY DOCUMENT

Budget and financial policies provide guidelines for the Borough's elected officials and hired professionals to use in making sound financial decisions. These policies help ensure that the Borough's basic functions are maintained and the Borough Assembly's vision for the community is achieved.

The City and Borough of Wrangell's budget and financial policies are intended to provide a framework for the financial planning and management of the Borough. These policies provide a level of protection for the citizens and their tax dollars by establishing financial practices that are conservative, responsible, accountable, and savings oriented. Most of these policies represent procedures and practices that are already implemented and have worked well for the Borough. These policies express the following goals:

- Preserve financial assets to meet normal operating expenses, planned future obligations and to adjust to changes in the service requirements of the community
- Take advantage of strategic opportunities as they arise
- Operate Wrangell Municipal Light & Power, Port & Harbors, Water, Sewer and Sanitation proprietary funds in a fiscally sound manner
- Maintain existing infrastructure and capital assets in good repair, working order and condition
- Provide insulation from fiscal crisis, revenue fluctuations, general economic disruption, and other contingencies
- Maintain a strong credit rating thus ensuring lower cost financing when needed. A sound credit rating also demonstrates to taxpayers that the Borough is well managed and follows financially sound business practices.

INTRODUCTION

A) DEBT MANAGEMENT

- I. The City will strive toward net operating revenues of an enterprise fund (WML&P, Port and Harbors, Water, Sewer and Sanitation for example) at 1.25 times (or more) the annual debt service requirements (i.e., debt coverage ratio).
- II. Long-term borrowing (both general obligation and revenue) will only be used for capital improvements that cannot be financed from current revenues.
- III. The impact of proposed capital improvements on the operating budget shall be considered when deciding whether such projects are feasible.

B) CAPITAL PROJECTS

Capital projects, from roads to parks to utilities, are among the core purposes of municipal government. The preservation, maintenance, and eventual replacement of the Borough's capital infrastructure must be a top priority of the Borough. *In municipal budgeting, there is constant tension between funding operating programs and capital projects. It is vital that neither be ignored and that operating programs do not, over time, crowd out funding for the capital projects that are needed to preserve the City's core infrastructure and carry out essential functions.*

- I. Capital projects that preserve existing infrastructure should take a higher priority over acquiring or constructing new assets. Preservation and/or replacement of capital infrastructure assets should be a high priority in the Borough's annual budgeting and multi-year financial forecasting.
- II. When planning for and financing capital projects and acquisitions, ongoing maintenance and operation of new facilities should be built into the financing plan.
- III. The Borough's capital improvement plans should account for and include future growth. Growth-related capital projects should, when possible, be funded with impact fees, developer contributions, grants, and other outside sources.
- IV. The Borough should depreciate its capital assets according to generally accepted accounting principles (GAAP) and plan for capital replacements accordingly.

C) FINANCIAL COMPLIANCE AND REPORTING

- I. The accounting system will maintain records on a basis consistent with generally accepted accounting standards for local government accounting.
- II. The Borough's financial policies, practices, and reporting will comply with State and Federal regulations and will be subject to an annual audit.
- III. The Borough's Finance Director will provide a quarterly financial report to the Mayor and the Borough Assembly.
- IV. On at least a monthly basis, the Finance Director and Borough Manager will review year-to-date revenues by source and expenditures by department. This monthly review will also include:
 - i. Analysis and explanations of revenue and expenditure trends and projections, including deviations from trends and projections

INTRODUCTION

- ii. Identification of one-time and/or cyclical revenues and expenditures
- iii. Study and examination of economic trends on all levels (local, regional, etc.)

2) THE BUDGET AS A FINANCIAL PLAN

Financial planning is the most basic aspect of the budget and is a requirement of state law. The budget must be adopted prior to the expenditure of any Borough funds. The budget is the legal authority to expend public monies and controls those expenditures by limiting the amount of the appropriation at either the fund or department level. Revenues and beginning fund balances are estimated to determine resources available in each fund. Borough Assembly expenditure requests, other commitments such as debt service requirements, and desired ending fund balances are balanced against available resources to determine department and fund appropriations.

3) THE BUDGET AS AN OPERATIONAL GUIDE

The functions and goals of each department and fund are described in the following sections, along with the objectives planned for the upcoming fiscal year to guide performance and meet those goals. The expenditures are then summarized by department, fund and for the Borough as a whole. This process assists in maintaining an understanding of the various operations of the Borough and how they relate to each other and to the attainment of the policy issues and goals of the Borough's Assembly.

4) THE BUDGET AS A COMMUNICATION DEVICE

The budget provides a unique opportunity to allow and encourage public review of Borough operations. The budget document describes the activities of the Borough, the reason or cause for those activities and future implications. The budget process invites individual citizens to provide direct input to the budget. Citizens are always welcome to discuss problems, desires and opportunities with the Mayor, the Assembly, and staff. These discussions frequently lead to budget objectives.

A) BASIS OF THE BUDGET

- I. The budget is prepared on the modified accrual basis of accounting. This is substantially the same as the cash basis of accounting with the following significant exceptions: 1. Revenues are recognized when they are "measurable and available" which may be before they are collected; and, 2. Expenditures are recognized when the liability is incurred (i.e. when an item is purchased or a service is performed), rather than when payment is made.
- II. The Annual Comprehensive Financial Report (ACFR) of the Borough is prepared on the same basis for the governmental fund types (the general fund, special revenue funds and debt service funds). The budget can be compared to the operating reports in the ACFR for these funds.

INTRODUCTION

- III. The enterprise or proprietary funds are also budgeted on a modified accrual basis, but report on the accrual basis in the annual report. Therefore, the budget for these funds is not directly comparable to the annual report. The primary differences of the accrual basis are:
- i. Revenues are recognized when earned
 - ii. Collection of assessment principal is recognized as a reduction in receivables rather than as revenue
 - iii. Depreciation of capital assets is recognized as an expense
 - iv. Acquisition of capital assets is recognized as an increase in assets rather than as an expenditure
 - v. Payment of debt principal is recognized as a decrease in liabilities rather than as an expenditure.
- IV. While these differences may be confusing, the basis for budgeting is consistent with state law and is practical both for preparing and managing the budget. The basis for reporting is consistent with generally accepted accounting principles (GAAP) and facilitates the management of the enterprise funds as self-supporting business-like entities.

SIGNIFICANT ACCOUNTING & BUDGETING POLICIES

Accounting for the financial activities of the City and Borough of Wrangell is performed in accordance with Governmental Accounting and Financial Reporting Standards, as promulgated by the Governmental Accounting Standards Board (GASB), and applicable Federal and State of Alaska guidelines.

SIGNIFICANT ACCOUNTING POLICIES

Specific accounting policies having an impact on this budget include the following:

- **Depreciation** - Depreciation is recorded on the straight-line basis for all fixed assets and useful lives used to calculate depreciation expenses conform, as much as possible, to industry standards.
- **Inventories** - Inventories of WML&P maintenance equipment and Nolan Center gift shop goods are accounted for under the periodic method on a first in - first out (FIFO) basis. Inventories of maintenance supplies and materials are expensed when consumed.
- **Bad Debt Expense** - Bad debt expense is accounted for under the indirect (i.e., balance sheet) method. The general fund and each of the five enterprise funds are exposed to bad debts.
- **Investments in Debt Securities** - All investments in debt securities are considered to be held until maturity and are carried at historical cost. Investments are marked to market on an annual basis separate from the accounting system and market value is reported to management monthly. Premiums and discounts on the purchase of debt securities are amortized on the effective interest methods.
- **Allocation of Investment Income** - On an annual basis, all interest and investment income will be allocated to all eligible funds. An eligible fund for purposes of defining the investment income allocation process shall be any fund with a cash balance held in the central treasury. The Nolan Center and Parks and Recreation special revenue funds will be excluded from any allocation of investment income as they are primarily funded by the General Fund. Any restricted or standalone cash invested shall be allocated only to that specific fund. For example, the Permanent Fund is a special revenue fund with a restricted purpose and that investment income shall be retained by the fund year-over-year. Additionally, any certificate of deposit restricted in nature (e.g., Barnes Totem Trust) will have interest recorded directly to that asset in its designated fund (i.e., marked to market adjustment)
- **Compensated Employee Absences** - Compensated employee absences (annual leave) is expensed as accrued.
- **Grants** - Grants from state, federal and nonprofit organizations are accounted for as revenue to the appropriate fund (normally a Capital Project Fund).
- **Capital Projects** - Any capital project in excess of \$25,000 must be easily identifiable in the budget in a separate line item. Capital projects in excess of \$100,000 are normally accounted for in a Capital Project Fund (e.g., Water CIP Fund). If such projects are funded through grants, donations, or revenue generated by the project, such revenues are accounted for directly under

INTRODUCTION

the Capital Project Fund. If a project is funded through the transfer of equity from the General Fund or an Enterprise Fund, the transfer is budgeted as a Transfer-In under the Capital Project Fund and a Transfer-Out under the General Fund or Enterprise Fund. All proprietary fund capital projects are closed back to the parent fund through adjusting journal entries. Uncompleted projects are shown as construction in progress and grant revenue for capital construction is accounted for as grant revenue.

- **Fixed Assets** – For accounting purposes the minimum level for fixed assets is set at \$5,000 while infrastructure is set at \$10,000.

SIGNIFICANT BUDGETING POLICIES:

Specific budgeting policies having an impact on this budget include the following:

- **Presenting a Balanced Budget** – Per section 5-3 of the Borough's Charter, the "borough manager shall prepare and submit to the assembly a proposed budget for the next fiscal year, which shall contain detailed estimates of anticipated revenues (including surplus) and proposed expenditure for the year. The total of such proposed expenditures shall not exceed the total of such anticipated revenues". The Borough maintains a liberal interpretation of the Charter allowing for a "balanced budget" to mean that operational expenditures shall not exceed anticipated operating revenues. This interpretation means that if the Borough Assembly would like to spend down or designate a portion of the unrestricted fund balance of a fund and appropriate it to a capital project, such an appropriation would not be considered when evaluating whether the budget is balanced. A balanced budget should only be considered from an operating perspective. If fund balance is spent down to accommodate capital projects, it should be communicated to those in charge of governance in the budget work session prior to budget adoption and the change in fund balance shall be disclosed in the summary of funds within the budget.
- **Operating and Capital Budgets** – Authorized expenditures for all funds are divided into separate and distinct capital and operating budgets. Capital budgets include authorized expenditures for acquisitions of fixed assets, minor construction projects, acquisitions of and improvements to land, and direct transfers of equity to capital project funds and other funds (in particular, internal service funds). All other authorized expenditures are contained within operating budgets.
- **Lapsing of Appropriations and Reappropriations of Capital Expenditures** – All unencumbered operating budget appropriations lapse at the end of the fiscal year (June 30th). Capital expenditures do not lapse; however, for internal management purposes, capital appropriations are also assumed to lapse at the end of the fiscal year. Capital expenditures which carry forward to future years are reappropriated and are clearly shown as such in the budget. Amounts shown are estimates only. Actual remaining appropriations are reappropriated.
- **Internal Budget Redistributions** – The Borough Manager has the authority to redistribute appropriations between accounts within specific departments of the General Fund and within Enterprise Funds. Authorized expenditures may not be redistributed between operating and capital budgets. Redistributions between certain departments of the General Fund, between different funds or between operating and capital budgets of the same fund, must be approved by the City and Borough of Wrangell Assembly.

INTRODUCTION

- **Revenues** - For budgeting purposes, revenues for proprietary funds are assumed to be received in cash although, under accrual accounting rules, some revenues are recorded prior to the actual receipt of cash. These revenues include interest receivable, amortizations of discounts on investment securities, and utility fees billed but not yet received. The effect of these non-cash revenues is not considered to be significant enough to be material.
- **General Fund Balance Policy** - It shall be an internal finance policy that the unrestricted fund balance for the general fund should be held at no less than six months of operating expenses. In the event that the General Fund's unrestricted fund balance falls below this threshold, the Finance Director will notify the Borough Manager and host a work session of the Assembly to informally adopt a strategy to get the General Fund back to a sufficient fund balance.
- **Sales Tax Revenue Allocation Policy** - Per Ordinance 1023 of the City and Borough of Wrangell, the Borough shall allocate eighty (80) percent of sales tax revenue to the General Fund (undesignated) and twenty (20) percent to the Wrangell Public School District Local Contribution Fund for funding of operations and school maintenance. The full 20 percent is not meant to necessarily be sent to the WPSD in full year-over-year. A portion of the sales tax allocation should be saved and invested to address unforeseen liabilities and ensure the school remains fiscally sustainable for years to come. The local contribution to the school district is voted on via the Borough Assembly within 30 days of the WPSD Budget being passed.
- **Annual Borough Wide Fee and Rate Schedule Review** - Effective during the FY 2024 budget development process and beyond, the Finance Director shall meet with the Borough Assembly no less than annually before the annual budget is passed to review all enterprise fund rates and fees.
- **National Forest Receipts/Secure Rural Schools (SRS) Funds** - National Forest Receipts received from the USDA-Forest Service are issued to compensate for Forest Service land that would otherwise be charged property tax within the Borough's jurisdiction. Ninety-seven percent of the land within the City and Borough of Wrangell's municipal boundaries is part of the Tongass National Forest and owned by the Forest Service. Consistent with AS 14.17.410, this funding is eligible for contributions to the Wrangell Public School District. The funds can also be used to address road and school maintenance. SRS Funds are to be recorded and tracked separately in the SRS Special Revenue Fund.
- **Interfund Lending** - Per Ordinance 1019 of the City and Borough of Wrangell, Interfund lending is permissible, however should be infrequent in nature and follow the provisions in section 5.14 of the Wrangell Municipal Code.
- **911 Surcharge Revenue** - All 911 surcharge revenue received from wireless and wired telephone providers shall be recorded in its own special revenue fund and restricted to 911 system maintenance and upgrades.
- **Transient Tax** - Pursuant to Section 5.06.060 of the Wrangell Municipal code, the proceeds from transient tax shall be used only to develop and implement a visitor industry program.
- **Employee Travel** - Travel by Borough employees including the Assembly will be approved during the budget process. Any unplanned travel will need Manager approval prior to the travel date.

INTRODUCTION

BUDGET ASSUMPTIONS:

Specific budgeting assumptions having an impact on this budget include the following:

- **SALES TAX REVENUE**

FY 2017 – FY 2023, sale tax revenue has increased year-over-year at an average rate of 6.4%. In FY 2024, sales tax figures decreased by 6.9% percent year over year. FY 2025 sale tax revenue is projected to be \$3,683,000. Sales tax revenue for FY 2026 based on FY 2025 remittances and the historical growth rate would be estimated at \$3,700,000. Conditions impacting the Wrangell economy can be summed up to the following points:

1. The economic outlook in the short term remains uncertain for Wrangell. Consumer spending locally and abroad has tightened. The Federal Reserve continues to hold rates while pundits are still speculating whether the financial markets will experience a “hard” or “soft” landing in the post-covid era. Lending rates remain historically high while the housing market in Wrangell continues to remain at unprecedentedly elevated levels.
2. The rate of inflation has shown signs of easing through the monetary policy implemented by the Federal Reserve. Most recently, CPI reports have shown year-over-year inflation at 2.9 percent. Most of the increase in sales tax revenue seen over the past few fiscal periods was primarily attributable to inflation as opposed to increases in underlying consumer activity. Consumers in Wrangell are reducing spending levels to compensate for the increase in goods and services.
3. Growing tourism levels are slated to return to Wrangell, with an expected 41,000 passengers in the CY 2025 season, and 60,000 + in CY 2026.
4. The fishing industry continues to face strong headwinds in the current fiscal year. Volatility in the commercial fishing industry severely impacts spending in the Marine Service Center (impacting user revenues and sales tax).
5. Reduced workforce participation and labor shortages in Wrangell and regionally, continue to impact the growth rate of businesses, further impacting the sales tax projection.

With the above points in mind, the Borough is estimating sales tax revenue to be in the range of \$3,600,000 and \$3,900,000. With the heightened economic uncertainty, the Borough feels this a conservative revenue benchmark. Sales tax revenue will therefore be allocated as follows:

| | |
|---|--------------------|
| General Fund (80% Allocation) | \$2,960,000 |
| WPSD Local Contribution Fund (20% Allocation) | \$745,000 |
| Total | \$3,700,000 |

- **ENTERPRISE FUND USER REVENUES** –In advance of FY 2026, the Borough Assembly approved the following rate increases:

- WML&P Fund – Rate Pass (No Rate Increases)
- Water Fund – 10 percent increase across all rates w/ immaterial exceptions
- Port & Harbors Fund – 5 percent increase across all rates w/ immaterial exceptions

INTRODUCTION

- Sewer Fund – 5.5 percent increase across all rates w/ immaterial exceptions
- Sanitation Fund – 4 percent increase across all rates with immaterial exceptions

Each of the primary user revenues assumes that consumption (i.e., underlying activity) will be no less than 3 percent of the FY 2025 estimates. Generally, to forecast the FY 2026 enterprise fund revenues, the FY 2025 estimated value was multiplied by the adopted rate increase less 2 percent for a possible reduction in demand for products and services offered by the Borough's enterprise funds.

- **INSURANCE ASSUMPTIONS:** As the renewal process timeline parallels the budget cycle, insurance figures must be projected until finalized in June. Assumptions over insurance by type are as follows. The projected insurance total for liability, property and other coverage types (excluding health) are allocated on a prorated basis using the prior year's premiums by fund and department:
 - **HEALTH COVERAGE:** Through conversations with our insurance brokers, the Borough is expected to experience a rate pass to premiums in FY 2026, meaning the Borough's health insurance premiums are estimated to stay the same compared to last fiscal year. The Borough will continue paying for 80 percent of total employee healthcare premiums. The Borough plans to offer two separate health coverage plans to employees, this includes a Premiera HRA plan, and also a Premiera Health Savings Account (HSA) plan with a 25% employer match.
 - **PROPERTY AND VEHICLES:** The City & Borough of Wrangell's total insurance premium for FY26 is \$524,373.16, reflecting a 5% increase from last year's premium of \$499,318.49. This increase accounts for rising insured property values and changes in policy structure following the merger of JIA and APEI coverage models. Notable changes include mandatory Earthquake/Flood and Cyber coverage, increased deductibles across several lines (e.g., Crime, Property, Fine Arts), higher insured values for buildings and contents, and updated automobile limits. While individual line item costs have shifted, the overall premium change remains modest given broader market conditions and added protections.
 - **LIABILITY COVERAGE:** Liability premiums have increased year over year. This increase is attributable to higher payroll costs incurred by the Borough.
- **FUEL COSTS:** Administration is estimating that the average fuel cost will be 4 percent higher compared to the prior year. The Borough is confident that a 4 percent increase is a significant enough margin to operate under and will come to the Assembly for a budget amendment if fuel prices increase drastically. The assumption is that the political climate in the energy sector will remain the same.
- **CREDIT CARD CONVENIENCE FEE:** The credit card merchant fees will be passed onto the card user when a customer is paying any taxes (property or sales tax) or utilities with a credit card.

INTRODUCTION

- **PERSONNEL ADDITIONS:** The FY 2026 Budget includes a net decrease in personnel by 3.5 FTE. The Borough workforce is strategically targeted on executing capital projects and conducting maintenance activities at a more efficient rate in hopes to realize cost savings in the long-run. Despite adverse conditions in the labor market, the Borough will come into FY 2026 with a low to no position vacancy rate and could be potentially fully staffed by the end of July. No other reductions or increases to the workforce are projected at this time.

Item a.

BOROUGH OF WRANGELL
ANNUAL BUDGETFUND BALANCE SUMMARY
ALL FUNDS

| Fund Type | Fund Description | Fund # | Estimated Beginning Fund Balance | Budgeted Revenues & Transfers-In | Budgeted Expenditures & Transfers-Out | Estimated Ending Fund Balance |
|-----------------------|--|-----------------------------|-------------------------------------|-------------------------------------|--|----------------------------------|
| General Fund | General Fund (Operating) | 11000 | \$ 10,409,589 | \$ 7,232,662 | \$ 8,935,221 | \$ 8,707,030 |
| | General Fund Restricted | 11000 | \$ 3,740,000 | \$ 149,600 | \$ - | \$ 3,889,600 |
| | General Fund CIP | 11300 | \$ - | \$ 9,206,415 | \$ 12,598,144 | \$ (3,391,729) |
| | General Fund Consolidated | 11000 & 11300 | \$ 14,149,589 | \$ 16,588,677 | \$ 21,533,365 | \$ 9,204,901 |
| Debt Service Fund | Debt Service Fund | 16000 | \$ - | \$ 243,000 | \$ 243,000 | \$ - |
| | Permanent Fund <A> | 20000 | \$ 11,742,996 | \$ 436,239 | \$ - | \$ 12,179,235 |
| | Nolan Center Operating Funds | 21000, 21010, 21020 & 21030 | \$ - | \$ 518,896 | \$ 518,896 | \$ - |
| | Nolan Center CIP Fund | 21300 | \$ - | \$ - | \$ - | \$ - |
| | Barnes Memorial Fund | 21012 | \$ - | \$ - | \$ - | \$ - |
| | Nolan Center Fund Consolidated | | \$ - | \$ 518,896 | \$ 518,896 | \$ - |
| Special Revenue Funds | Sales Tax Fund | 22000 | \$ - | \$ 3,700,000 | \$ 3,700,000 | \$ - |
| | Parks & Recreation Operating Fund | 24000, 24010, 24020 & 24030 | \$ 1,512,219 | \$ 648,433 | \$ 648,433 | \$ 1,512,219 |
| | Parks & Recreation CIP Fund | 24300 | \$ - | \$ 376,939 | \$ 376,939 | \$ 0 |
| | Parks & Recreation Consolidated | | \$ 1,512,219 | \$ 1,025,372 | \$ 1,025,371 | \$ 1,512,219 |
| | Secure Rural Schools Operating Fund | 25000 | \$ 1,078,912 | \$ 70,000 | \$ 947,750 | \$ 201,162 |
| | Secure Rural Schools CIP Fund | 25300 | \$ (301,050) | \$ 704,750 | \$ 704,750 | \$ (301,050) |
| | Consolidated Secure Rural Schools Fund | | \$ 777,862 | \$ 774,750 | \$ 1,652,500 | \$ (99,888) |
| | WPSD Contribution Fund | 26000 | \$ 895,268 | \$ 780,000 | \$ 810,000 | \$ 865,268 |
| | Transient Tax Fund | 28000 | \$ 133,717 | \$ 86,500 | \$ 124,735 | \$ 95,482 |
| | CPV Excise Tax Fund | 28010 | \$ 309,483 | \$ 85,000 | \$ 79,500 | \$ 314,983 |
| Construction Funds | Residential Construction Fund | 50000 | \$ 834,824 | \$ 1,829,000 | \$ 2,440,500 | \$ 223,324 |
| | Industrial Construction Fund | 52000 | \$ 404,672 | \$ - | \$ 50,000 | \$ 354,672 |
| | Mill Property Development Fund * | 53000 | \$ 1,239,754 | \$ - | \$ - | \$ 1,239,754 |
| | Light & Power Operating Fund | 70000 | \$ 3,106,165 | \$ 5,358,530 | \$ 5,508,232 | \$ 2,956,463 |
| | Light & Power CIP Fund | 70300 | \$ - | \$ 57,497 | \$ 257,497 | \$ (200,000) |
| | Light & Power Consolidated | | \$ 3,106,165 | \$ 5,416,027 | \$ 5,765,729 | \$ 2,756,463 |
| | Water Operating Fund | 72000 | \$ 1,632,248 | \$ 1,179,656 | \$ 862,091 | \$ 1,949,813 |
| | Water CIP Fund | 72300 | \$ - | \$ 8,805,639 | \$ 8,805,639 | \$ - |
| | Water Fund Consolidated | | \$ 1,632,248 | \$ 9,985,295 | \$ 9,667,730 | \$ 1,949,813 |
| | Port & Harbor Fund (Parent) | 74000, 74010, 74020, 74030 | \$ 4,059,658 | \$ 2,294,638 | \$ 3,104,338 | \$ 3,249,958 |
| | Harbor CIP Fund | 74300 | \$ - | \$ 2,332,370 | \$ 2,332,370 | \$ - |
| | Port & Harbor Consolidated | | \$ 4,059,658 | \$ 4,627,008 | \$ 5,436,708 | \$ 3,249,958 |
| | Wastewater Operating Fund | 76000 | \$ 1,557,800 | \$ 876,923 | \$ 773,244 | \$ 1,661,480 |
| | Wastewater CIP Fund | 76300 | \$ - | \$ - | \$ - | \$ - |
| | Wastewater Consolidated | | \$ 1,557,800 | \$ 876,923 | \$ 773,244 | \$ 1,661,480 |
| | Sanitation Operating Fund | 78000 | \$ 618,389 | \$ 981,464 | \$ 1,317,875 | \$ 281,978 |
| | Sanitation CIP Fund | 78300 | \$ - | \$ - | \$ - | \$ - |
| | Sanitation Consolidated | | \$ 618,389 | \$ 981,464 | \$ 1,317,875 | \$ 281,978 |
| Miscellaneous Funds | Borough Organization Fund | 11110 | \$ 262,497 | \$ - | \$ 150,000 | \$ 112,497 |
| | Hospital Legacy Fund | 11125 | \$ 26,517 | \$ - | \$ 26,517 | \$ - |
| | 911 Surcharge Fund | 11130 | \$ 61,067 | \$ 48,000 | \$ 55,000 | \$ 54,067 |
| | Marian Glenz Fund | 28020 | \$ 9,917 | \$ - | \$ 5,000 | \$ 4,917 |
| | Bird Fest Fund | 28030 | \$ 1,977 | \$ 8,000 | \$ 8,000 | \$ 1,977 |

Finance Director Comments

- 1) All balances above are unaudited and are subject to change as a result of FY25 year-end audit adjustments
- 2) Enterprise Fund Net Position is shown net of investment in capital assets to underscore the balance that is unrestricted
- 3) Fund Balance or Net Position does not = cash. Fund Balance or Net Position net of investment in capital assets is the accumulated retained earnings since the beginning of the fund. It can also be thought as working capital for purposes of budgeting and modeling.

Tickmark Legend

- <A> - The Permanent Fund is displayed net of Parks & Recreation's share. This is balance is still restricted, but may be withdrawn from so long as it is in conformance with the investment code.
- - \$1.2M of total reserves is restricted by the Permanent Fund for the Pool



GENERAL FUND

Purpose

The General Fund was established to account for the revenue and expenditures necessary to carry out basic governmental activities of the City and Borough of Wrangell such as fire and police protection, public works activities, streets and capital facilities maintenance, planning & zoning, library, museum, education, finance, administrative services, and other like activities. Appropriations are made from the General Fund annually.

Major funding sources of the General Fund are property taxes, sales taxes (eighty percent of all sales tax collected), state revenue sharing, federal payment in lieu of taxes, interest income, jail funding from the State of Alaska, Permanent Fund distributions, court leasing, and other miscellaneous revenues.

General Fund Departments

| | | | |
|-----|------------------------|-----|----------------------|
| 001 | Administration | 022 | Garage |
| 002 | Clerk & Assembly | 024 | Streets |
| 003 | Finance | 026 | Cemetery |
| 012 | Fire | 029 | Capital Facilities |
| 013 | Police | 032 | Economic Development |
| 014 | Corrections & Dispatch | 033 | Community Service |
| 015 | Public Safety Building | 034 | Library |
| 021 | Public Works | | |



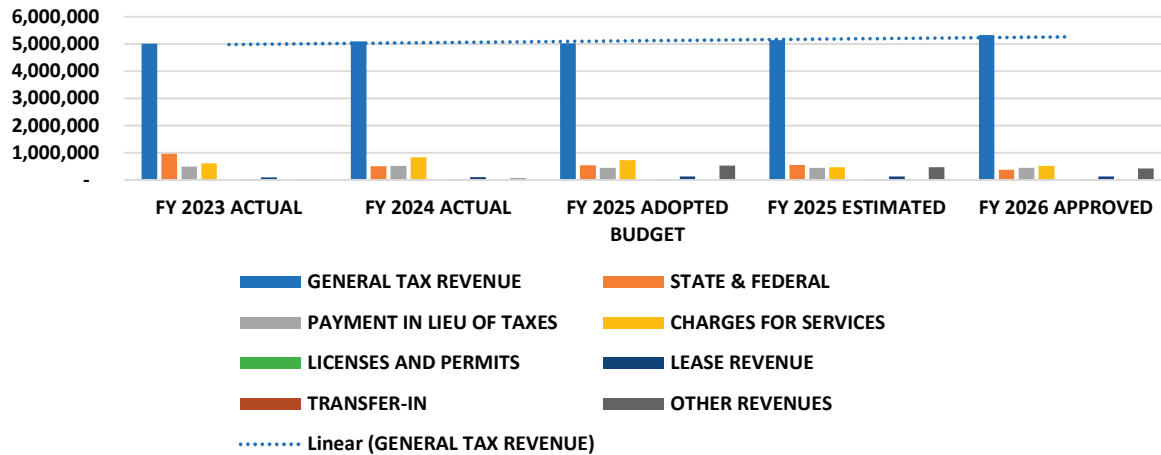
**CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET**

**GENERAL FUND OVERVIEW
GENERAL FUND REVENUE DETAIL**

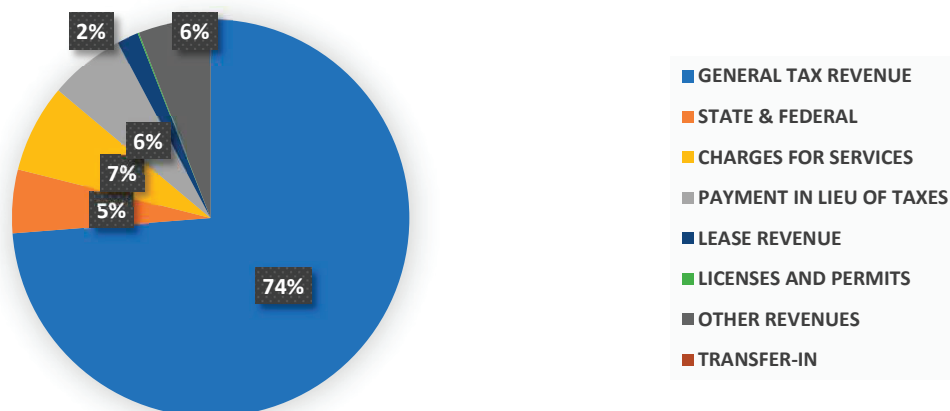
SUMMARY OF GENERAL FUND REVENUES BY TYPE

| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED BUDGET | FY 2025 ESTIMATED | FY 2026 APPROVED | % OF TOTAL REVENUE (FY 2026) |
|--------------------------|-------------------|-------------------|------------------------------|----------------------|---------------------|------------------------------------|
| GENERAL TAX REVENUE | 5,012,621 | 5,090,377 | 5,020,531 | 5,145,211 | 5,334,472 | 74% |
| STATE & FEDERAL | 963,178 | 504,376 | 534,970 | 543,505 | 375,132 | 5% |
| CHARGES FOR SERVICES | 607,697 | 830,429 | 726,233 | 472,592 | 518,900 | 7% |
| PAYMENT IN LIEU OF TAXES | 493,042 | 520,852 | 445,000 | 445,000 | 445,000 | 6% |
| LEASE REVENUE | 95,694 | 105,867 | 124,000 | 130,380 | 126,658 | 2% |
| LICENSES AND PERMITS | 2,469 | 5,664 | 5,250 | 4,866 | 7,500 | 0% |
| OTHER REVENUES | 24,684 | 60,405 | 529,000 | 475,057 | 425,000 | 6% |
| TRANSFER-IN | - | - | - | - | - | 0% |
| TOTAL REVENUES | 7,199,384 | 7,117,970 | 7,384,985 | 7,216,612 | 7,232,662 | 100% |

GENERAL FUND REVENUES BY FISCAL YEAR



FY 2026 BUDGETED GENERAL FUND REVENUES BY TYPE



FY2026 Annual Budget GENERAL FUND

Item a.

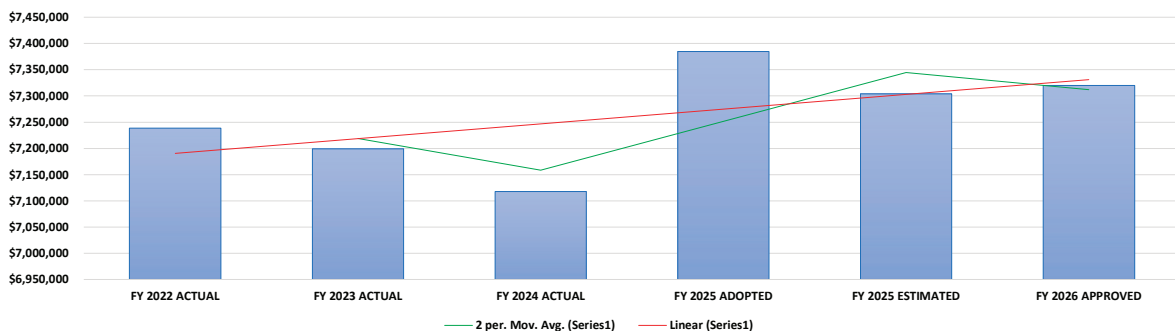
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET

GENERAL FUND OVERVIEW
GENERAL FUND REVENUE DETAIL

GENERAL FUND REVENUES

| | | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 APPROVED | % OF TOTAL REVENUE (FY 2026) |
|--------------------------------------|---|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------------------|
| GENERAL TAXES | | | | | | | | |
| 11000 000 4010 | Property Taxes | \$ 1,784,255 | \$ 1,760,035 | \$ 2,041,410 | \$ 2,105,031 | \$ 2,119,830 | \$ 2,364,472 | 32.30% |
| 11000 000 4015 | Property Tax Penalties & Interest | \$ 19,551 | \$ 10,631 | \$ 35,724 | \$ 10,000 | \$ 8,430 | \$ 10,000 | 0.14% |
| 11000 000 4020 | Sales Taxes (80% starting in FY23) | \$ 2,901,830 | \$ 3,235,591 | \$ 3,012,643 | \$ 2,900,000 | \$ 3,016,951 | \$ 2,960,000 | 40.44% |
| 11000 000 4025 | Sales Tax Penalties & Interest (80% Starting in FY23) | \$ 200 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 11000 000 4125 | Marijuana Tax Revenue | \$ 6,987 | \$ 6,364 | \$ 600 | \$ 5,000 | \$ - | \$ - | 0.00% |
| 11000 000 4126 | Marijuana Tax Penalty & Interest | \$ 763 | \$ - | \$ - | \$ 500 | \$ - | \$ - | 0.00% |
| TOTAL | | \$ 4,713,586 | \$ 5,012,621 | \$ 5,090,377 | \$ 5,020,531 | \$ 5,145,211 | \$ 5,334,472 | 72.87% |
| STATE & FEDERAL REVENUE | | | | | | | | |
| 11000 000 4101 | PERS On-behalf Revenue | \$ 191,681 | \$ 66,118 | \$ 79,198 | \$ 70,000 | \$ 72,658 | \$ 70,000 | 0.96% |
| 11000 000 4110 | Municipal Assistance Revenue | \$ 385,234 | \$ 424,620 | \$ 401,928 | \$ 365,000 | \$ 399,611 | \$ 276,000 | 3.77% |
| 11000 000 4120 | Liquor Tax Share Revenue | \$ 17,700 | \$ 6,700 | \$ 12,000 | \$ 5,000 | \$ 15,750 | \$ 7,000 | 0.10% |
| 11000 000 4596 | ARPA Grant Revenue (GF Portion) | \$ - | \$ 242,992 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 11000 000 4590 | State Grant Revenue | \$ - | \$ 222,749 | \$ 8,250 | \$ 7,000 | \$ 55,486 | \$ - | 0.00% |
| 11000 000 4599 | Federal Grant Revenue | \$ - | \$ - | \$ 3,000 | \$ 87,970 | \$ - | \$ 22,132 | 0.30% |
| TOTAL | | \$ 594,614 | \$ 963,178 | \$ 504,376 | \$ 534,970 | \$ 543,505 | \$ 375,132 | 4.82% |
| CHARGES FOR SERVICES | | | | | | | | |
| 11000 000 4320 | Jail Contract Revenue | \$ 464,969 | \$ 425,875 | \$ 663,091 | \$ 567,833 | \$ 343,066 | \$ 375,000 | 5.12% |
| 11000 000 4325 | Court Rent Revenue | \$ 61,231 | \$ 61,231 | \$ 56,031 | \$ 62,400 | \$ 45,500 | \$ 62,400 | 0.85% |
| 11000 026 4330 | Cemetery Services | \$ 1,025 | \$ 7,887 | \$ 3,830 | \$ 3,000 | \$ 1,808 | \$ 3,000 | 0.04% |
| 11000 026 4335 | Cemetery Plot Sales | \$ 780 | \$ 839 | \$ 1,511 | \$ 500 | \$ 838 | \$ 500 | 0.01% |
| 11000 000 4380 | Surplus & Material Sales | \$ 6,827 | \$ 569 | \$ 5,534 | \$ 500 | \$ 500 | \$ 500 | 0.01% |
| 11000 000 4385 | Public Works Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 11000 000 4402 | Police Services | \$ 2,850 | \$ 2,212 | \$ 2,478 | \$ 2,000 | \$ 5,880 | \$ 2,500 | 0.03% |
| 11000 000 4403 | DMV Services | \$ 102,783 | \$ 109,085 | \$ 97,956 | \$ 90,000 | \$ 75,000 | \$ 75,000 | 1.02% |
| TOTAL | | \$ 640,464 | \$ 607,697 | \$ 830,429 | \$ 726,233 | \$ 472,592 | \$ 518,900 | 7.09% |
| PAYMENT IN LIEU OF TAXES | | | | | | | | |
| 11000 000 4030 | Payment in Lieu of Taxes | \$ 895,046 | \$ 493,042 | \$ 520,852 | \$ 445,000 | \$ 445,000 | \$ 445,000 | 6.08% |
| TOTAL | | \$ 895,046 | \$ 493,042 | \$ 520,852 | \$ 445,000 | \$ 445,000 | \$ 445,000 | 6.08% |
| LEASE REVENUE | | | | | | | | |
| 11000 000 4370 | Tideland Lease Revenue | \$ 40,462 | \$ 41,670 | \$ 50,080 | \$ 74,000 | \$ 76,658 | \$ 76,658 | 1.05% |
| 11000 000 5551 | Lease Interest Income | \$ 51,355 | \$ 54,024 | \$ 55,787 | \$ 50,000 | \$ 53,722 | \$ 50,000 | 0.68% |
| TOTAL | | \$ 91,817 | \$ 95,694 | \$ 105,867 | \$ 124,000 | \$ 130,380 | \$ 126,658 | 1.73% |
| LICENSES & PERMITS | | | | | | | | |
| 11000 000 4360 | Building Permits | \$ 1,700 | \$ 1,400 | \$ 3,200 | \$ 2,500 | \$ 1,875 | \$ 5,000 | 0.07% |
| 11000 000 4365 | Planning & Zoning Permit Revenue | \$ 7,227 | \$ 700 | \$ 1,500 | \$ 1,750 | \$ 2,625 | \$ 2,000 | 0.03% |
| 11000 000 4405 | Dog Licenses | \$ 554 | \$ 369 | \$ 964 | \$ 1,000 | \$ 366 | \$ 500 | 0.01% |
| TOTAL | | \$ 9,481 | \$ 2,469 | \$ 5,664 | \$ 5,250 | \$ 4,866 | \$ 7,500 | 0.10% |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 11000 000 4401 | Fines & Forfeitures | \$ 10,019 | \$ 14,668 | \$ 11,894 | \$ 10,000 | \$ 11,408 | \$ 15,000 | 0.20% |
| 11000 000 4550 | Interest Income (all general fund combined) | \$ - | \$ - | \$ - | \$ 500,000 | \$ 450,000 | \$ 400,000 | 5.46% |
| 11000 000 4600 | Miscellaneous Revenues | \$ 276,327 | \$ 2,148 | \$ 48,511 | \$ 10,000 | \$ 6,735 | \$ 10,000 | 0.14% |
| 11000 000 4602 | Miscellaneous Reimbursement | \$ 1,688 | \$ - | \$ - | \$ - | \$ 6,914 | \$ - | 0.00% |
| 11000 000 4604 | Miscellaneous Library Revenues | \$ 7 | \$ 21 | \$ - | \$ 2,500 | \$ - | \$ - | 0.00% |
| 11000 000 4690 | Donations | \$ 5,840 | \$ 7,847 | \$ - | \$ 6,500 | \$ - | \$ - | 0.00% |
| 11000 000 4699 | Credit Card Surcharge Revenue | \$ - | \$ - | \$ - | \$ - | \$ 87,500 | \$ 87,500 | 1.20% |
| TOTAL | | \$ 293,881 | \$ 24,684 | \$ 60,405 | \$ 529,000 | \$ 562,557 | \$ 512,500 | 7.00% |
| TRANSFERS-IN FROM OTHER FUNDS | | | | | | | | |
| 11000 000 4920 | Transfer from Permanent Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 11000 000 4922 | Transfer from Sales Tax-Streets | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 11000 000 4925 | Transfer from SRS-Streets | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| TOTAL | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| TOTAL GENERAL FUND REVENUES | | \$ 7,238,888 | \$ 7,199,384 | \$ 7,117,970 | \$ 7,384,985 | \$ 7,304,112 | \$ 7,320,162 | 100% |

GENERAL FUND REVENUES BY FISCAL YEAR





| GENERAL FUND APPROPRIATIONS | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 APPROVED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED | % OF TOTAL APPROPRIATIONS | INCREASE (DECREASE) FROM FY (\$) | INCREASE (DECREASE) FROM FY (%) |
|-------------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|------------------------------|--|---------------------------------------|
| 001 Administration | \$ 475,440 | \$ 389,415 | \$ 462,848 | \$ 464,169 | \$ 491,324 | \$ 487,980 | 8% | \$ 25,132 | 5% |
| 002 Clerk | \$ 275,542 | \$ 271,170 | \$ 231,148 | \$ 232,695 | \$ 235,788 | \$ 228,816 | 4% | \$ (2,332) | -1% |
| 003 Finance | \$ 913,683 | \$ 1,139,090 | \$ 739,094 | \$ 744,219 | \$ 832,025 | \$ 723,577 | 12% | \$ (15,517) | -2% |
| 012 Fire | \$ 331,286 | \$ 1,148,559 | \$ 354,275 | \$ 351,431 | \$ 514,145 | \$ 379,705 | 6% | \$ 25,431 | 7% |
| 013 Police | \$ 1,244,630 | \$ 1,306,562 | \$ 1,168,380 | \$ 1,260,849 | \$ 1,107,827 | \$ 1,079,377 | 19% | \$ (89,002) | -8% |
| 014 Corrections & Dispatch | \$ 485,360 | \$ 516,537 | \$ 466,843 | \$ 491,103 | \$ 488,902 | \$ 478,375 | 7% | \$ 11,532 | 2% |
| 015 Public Safety Building | \$ 146,390 | \$ 177,592 | \$ 222,806 | \$ 202,802 | \$ 261,785 | \$ 234,857 | 4% | \$ 12,051 | 5% |
| 021 Public Works | \$ 463,528 | \$ 481,704 | \$ 551,343 | \$ 850,396 | \$ 576,424 | \$ 499,924 | 9% | \$ (51,419) | -9% |
| 022 PW Garage | \$ 263,266 | \$ 258,686 | \$ 109,616 | \$ 129,782 | \$ 141,498 | \$ 123,998 | 2% | \$ 14,382 | 13% |
| 024 PW Streets | \$ 481,977 | \$ 435,044 | \$ 635,488 | \$ 470,977 | \$ 867,275 | \$ 572,275 | 10% | \$ (63,213) | -10% |
| 026 Cemetery | \$ 5,584 | \$ 3,068 | \$ 6,088 | \$ 3,981 | \$ 6,352 | \$ 6,352 | 0% | \$ 265 | 4% |
| 029 Facilities Maintenance | \$ 258,682 | \$ (96,230) | \$ 116,536 | \$ 111,475 | \$ 126,834 | \$ 55,833 | 2% | \$ (60,702) | -52% |
| 030 Capital Projects | \$ - | \$ - | \$ 511,267 | \$ 425,091 | \$ 396,762 | \$ 392,252 | 8% | \$ (119,015) | -23% |
| 032 Economic Development/Planning | \$ 250,019 | \$ 249,134 | \$ 375,446 | \$ 323,183 | \$ 297,917 | \$ 294,917 | 6% | \$ (80,529) | -21% |
| 033 Community Service Organizations | \$ 50,000 | \$ 43,045 | \$ - | \$ - | \$ - | \$ - | 0% | \$ - | 0% |
| 034 Library | \$ 251,332 | \$ 255,790 | \$ 279,008 | \$ 246,763 | \$ 293,351 | \$ 293,351 | 4% | \$ 14,343 | 5% |
| TOTAL EXPENDITURES | \$ 5,896,717 | \$ 6,579,166 | \$ 6,230,185 | \$ 6,308,916 | \$ 6,638,209 | \$ 5,851,590 | 100% | \$ (378,595) | -6% |

GENERAL FUND TRANSFERS-OUT

| | | | | | | |
|---|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
| Transfer to Nolan Center (8921) | \$ 197,259 | \$ 243,923 | \$ 249,440 | \$ 226,744 | \$ 271,888 | \$ 270,088 |
| Transfer to Parks & Recreation (8924) | \$ 283,736 | \$ 640,475 | \$ 554,489 | \$ 496,516 | \$ 443,465 | \$ 447,245 |
| Transfer to WPSD | \$ - | \$ - | \$ - | \$ - | \$ 622,132 | \$ 622,132 |
| Transfer to Capital Project Funds (8990) <A> | \$ 306,453 | \$ 623,237 | \$ 1,545,161 | \$ 100,754 | \$ 2,809,800 | \$ 1,744,900 |
| 11000 000 8990 Transfer to GF CIP | \$ 306,453 | \$ 130,840 | \$ 1,545,161 | \$ 67,718 | \$ 1,404,900 | \$ 1,744,900 |
| 11000 125 8990 Transfer to NC CIP | \$ - | \$ 115,548 | \$ - | \$ - | \$ - | \$ - |
| 11000 140 8990 Transfer to P&R CIP | \$ - | \$ 376,850 | \$ - | \$ 38,016 | \$ 1,404,900 | \$ - |
| Transfer to ERF Fund for Mill Purchase (8953) | \$ 1,159,043 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Transfers Out | \$ 1,946,492 | \$ 1,507,635 | \$ 2,349,090 | \$ 824,014 | \$ 4,147,285 | \$ 3,084,365 |

Net Revenue Over (Under) Expenditures

| | | | | | | |
|---|--------------|--------------|----------------|--------------|----------------|----------------|
| Before Transfers-out to NC/P&R/Capital Projects | \$ 1,342,171 | \$ 620,218 | \$ 887,785 | \$ 1,076,069 | \$ 578,403 | \$ 1,381,072 |
| Net Revenue Over (Under) Expenditures Before Capital Projects | \$ 861,175 | \$ (264,180) | \$ 83,856 | \$ 352,809 | \$ (136,950) | \$ 663,739 |
| Net Revenue Over (Under) Expenditures After Capital Projects | \$ 554,722 | \$ (887,417) | \$ (1,461,305) | \$ 252,054 | \$ (2,946,750) | \$ (1,081,161) |

| | | | | | | |
|----------------------------------|--------------|---------------|---------------|---------------|---------------|---------------|
| Estimated Beginning Fund Balance | \$ 8,589,393 | \$ 9,144,115 | \$ 10,157,535 | \$ 10,157,535 | \$ 10,409,589 | \$ 10,409,589 |
| Estimated Ending Fund Balance | \$ 9,144,115 | \$ 10,157,535 | \$ 8,696,230 | \$ 10,409,589 | \$ 7,462,839 | \$ 8,706,296 |

Backmark 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

FY2026 Annual Budget

GENERAL FUND

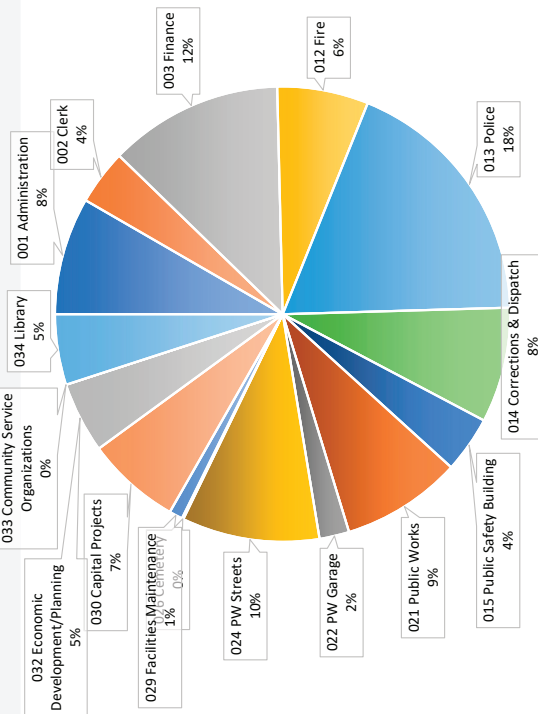
Item a.

GENERAL FUND SUMMARY & SUBSIDIZATION

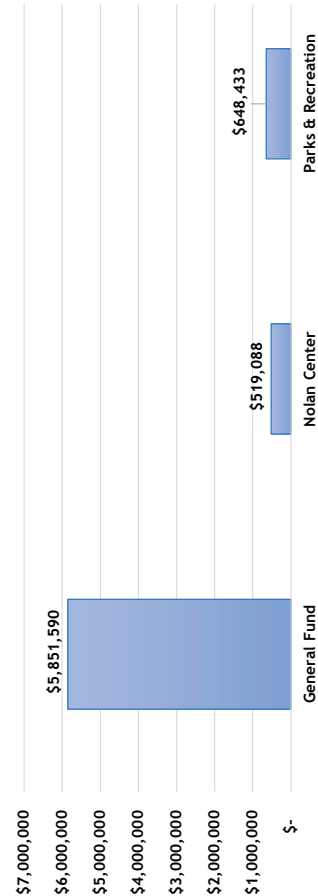
GENERAL FUND SUMMARY

| | |
|---|----------------|
| General Fund Revenues | \$ 7,320,162 |
| General Fund Expenses | \$ 5,851,590 |
| Operating Surplus (Deficit) | \$ 1,468,572 |
| Operating Margin as a % of Revenues | 20.06% |
| Less: | |
| Transfer to P&R | \$ 447,245 |
| Transfer to Nolan Center | \$ 270,088 |
| Transfer to WPSD | \$ 622,132 |
| Operating Surplus (Deficit) after funding NC, P&R, and WPSD | \$ 129,107 |
| Less: Transfers Out to Capital Projects | \$ 1,744,900 |
| General Fund Surplus (Deficit) after Transfers Out and Projects | \$ (1,615,793) |

GENERAL FUND APPROPRIATIONS BY DEPARTMENT



TOTAL EXPENDITURES BY FUND



GENERAL FUND SUBSIDIZATION OF NOLAN CENTER AND P&R

| | |
|---------------------------------|------------|
| <i>For Operations</i> | |
| Nolan Center | \$ 270,088 |
| Parks & Recreation | \$ 447,245 |
| Total | \$ 717,333 |
| <i>For Capital Projects</i> | |
| Nolan Center | \$ - |
| Parks & Recreation | \$ - |
| Total | \$ - |
| Total Support from General Fund | \$ 717,333 |

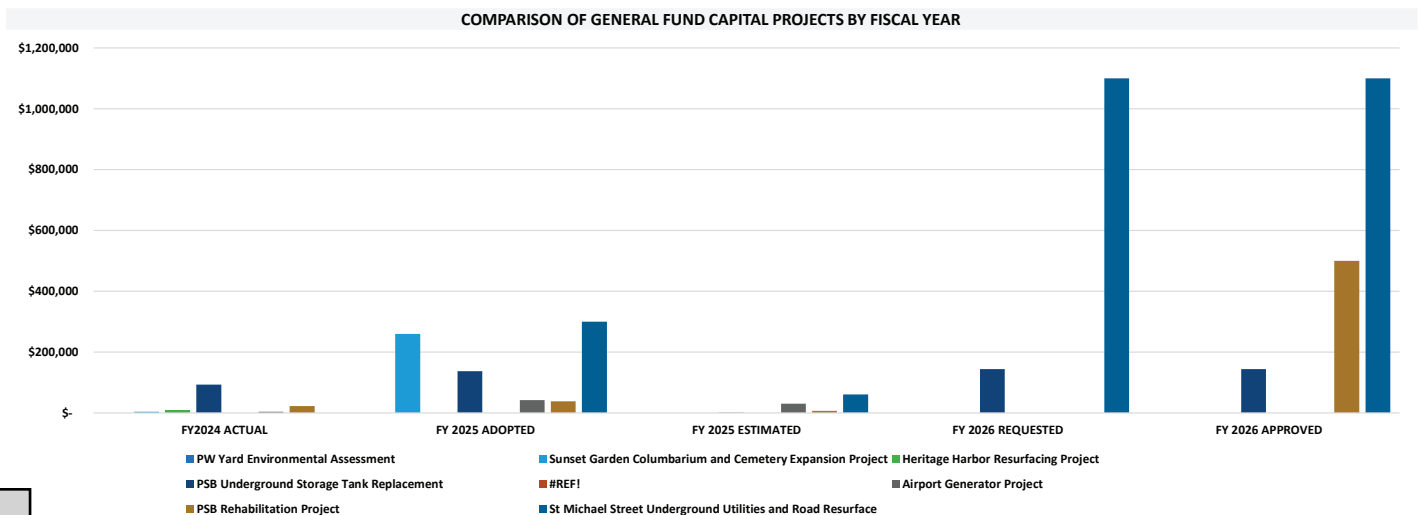
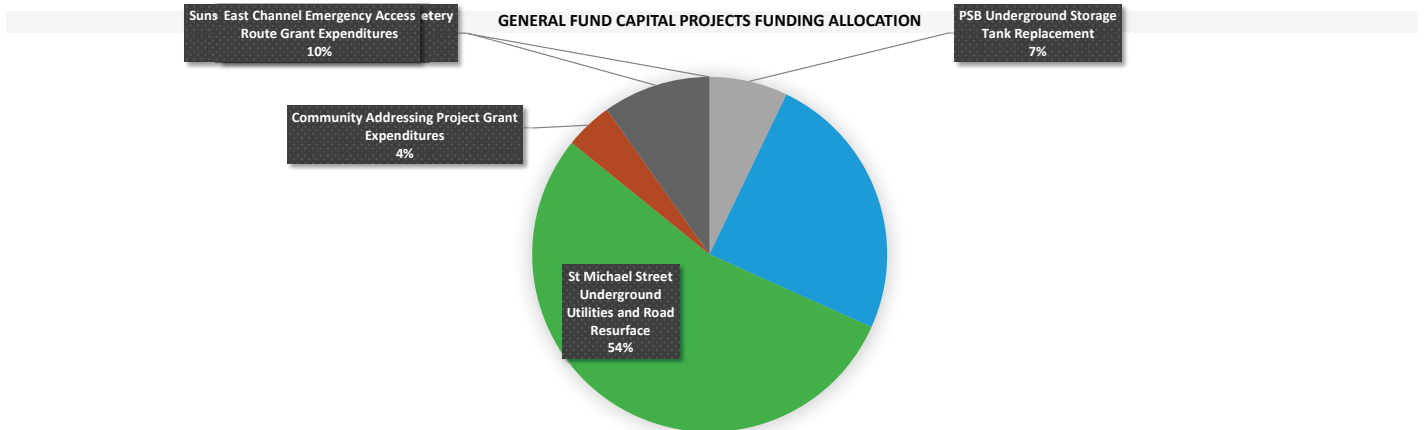
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund # 11300 (GF CIP Consolidated)

GENERAL FUND
ALL DEPARTMENTS
GENERAL FUND CIP FUND

| GENERAL CAPITAL PROJECTS FUND TRANSFERS-IN | | FY2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED | % OF REVENUE BY SOURCE |
|--|---|-------------------|---------------------|----------------------|----------------------|---------------------|---------------------------|
| 11300 000 4910 00 00000 | Transfer from General Fund | \$ 135,289 | \$ 1,545,161 | \$ 67,718 | \$ 1,744,900 | \$ 1,744,900 | 19% |
| 11300 000 4999 11 00000 | CDBG MS Roof Replacement Project | \$ - | \$ 694,339 | \$ - | \$ - | \$ - | 0% |
| 11300 000 4999 43 11911 | Community Addressing Project Grant Revenue | \$ - | \$ - | \$ - | \$ 87,970 | \$ 87,970 | 1% |
| 11300 000 4999 11 11021 | East Channel Emergency Access Route Grant Revenue | \$ - | \$ - | \$ - | \$ 200,000 | \$ 200,000 | 2% |
| 11300 000 4999 XX 11022 | Wrangell Schools Renovation Grant Revenue | \$ - | \$ - | \$ - | \$ 7,173,545 | \$ 7,173,545 | 78% |
| TOTAL REVENUES & TRANSFERS-IN | | \$ 135,289 | \$ 2,239,500 | \$ 67,718 | \$ 9,206,415 | \$ 9,206,415 | 100% |

| GENERAL FUND CAPITAL PROJECT APPROPRIATIONS | | FY2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED | % OF GF CIP APPROPRIATIONS |
|---|--|-------------------|---------------------|----------------------|----------------------|----------------------|-------------------------------|
| 11300 000 9999 00 11005 | PW Yard Environmental Assessment | \$ 530 | \$ - | \$ - | \$ - | \$ - | 0% |
| 11300 000 9999 00 11012 | Sunset Garden Columbarium and Cemetery Expansion Project | \$ 3,930 | \$ 260,000 | \$ - | \$ - | \$ - | 0% |
| 11300 000 9999 00 11013 | Heritage Harbor Resurfacing Project | \$ 9,448 | \$ - | \$ - | \$ - | \$ - | 0% |
| 11300 000 9999 00 11014 | PSB Underground Storage Tank Replacement | \$ 93,543 | \$ 138,000 | \$ 2,034 | \$ 144,900 | \$ 144,900 | 8% |
| 11300 000 9999 00 11016 | Airport Generator Project | \$ 4,324 | \$ 43,000 | \$ 30,753 | \$ - | \$ - | 0% |
| 11300 000 9999 00 11017 | PSB Rehabilitation Project | \$ 23,514 | \$ 38,000 | \$ 7,238 | \$ - | \$ 500,000 | 29% |
| 11300 000 9999 00 11018 | St Michael Street Underground Utilities and Road Resurface | \$ - | \$ 300,000 | \$ 60,729 | \$ 1,100,000 | \$ 1,100,000 | 63% |
| 11300 000 9999 00 11019 | MS Roof Replacement Project | \$ - | \$ 1,460,500 | \$ - | \$ - | \$ - | 0% |
| 11300 000 9999 43 11911 | Community Addressing Project Grant Expenditures | \$ - | \$ - | \$ - | \$ 87,970 | \$ 87,970 | 0% |
| 11300 000 9999 11 11021 | East Channel Emergency Access Route Grant Expenditures | \$ - | \$ - | \$ - | \$ 200,000 | \$ 200,000 | 0% |
| 11300 000 9999 XX 11022 | Wrangell Schools Renovation Grant Expenditures | \$ - | \$ - | \$ - | \$ 7,173,545 | \$ 7,173,545 | 0% |
| 11300 000 9999 00 11022 | Wrangell Schools Renovation Local Expenditures | \$ - | \$ - | \$ - | \$ 3,891,729 | \$ 3,891,729 | 0% |
| TOTAL PROJECT EXPENDITURES | | \$ 135,289 | \$ 2,239,500 | \$ 100,754 | \$ 12,598,144 | \$ 13,098,144 | 100% |

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



GENERAL FUND | ADMINISTRATION DEPARTMENT

Purpose

The Administration Department provides leadership, policy implementation, and oversight for all municipal operations. It ensures the efficient and effective delivery of public services, financial stability, and strategic planning to support the long-term success of the community. The department works closely with the Borough Assembly, residents, and stakeholders to advance Wrangell's economic development, infrastructure, and quality of life.

Key Accomplishments

SECURED OR PENDING FUNDING: Over \$52M in federal and state funding for critical infrastructure projects, including:

- \$25M Wrangell Harbor Basin (USDOT RAISE Grant)
- \$10M Wastewater Treatment Plant (CDS Murkowski)
- \$6.48M Wrangell Schools Major Maintenance (SoA DEED)
- \$5M Dam Safety Improvements (SoA DL Grant)
- \$2.5M East Channel Emergency Access Road (CDS Murkowski)
- \$2.44M Public Safety Building Rehabilitation (CDS Murkowski)
- Additional Grants & Appropriations: Emergency Operations Plan, Cybersecurity Plan, Heavy Equipment Acquisition, and Planning Funds.

PUBLIC SAFETY ENHANCEMENTS:

- Developed a new Emergency Operations Plan to improve disaster preparedness and response.
- Expanded Nixle subscribership, improving public communication during emergencies.
- Procured critical Search and Rescue (SAR) equipment and upgraded emergency communication devices to enhance response capabilities.

MAJOR INFRASTRUCTURE & FINANCIAL STRATEGY:

- Successfully executed a \$24M funding package for the Borough's Wrangell Water Treatment Plant.
- Secured voter approval for \$3M in PSB Building Bonds and continued investments in \$3.5M School GO Bonds.
- Continued oversight of over 35 projects valued at more than \$75M, ensuring strategic implementation and fiscal responsibility.

ORGANIZATIONAL LEADERSHIP & OPERATIONS:

- Negotiated new Collective Bargaining Agreement, Assessor Contract, and Legal Services Contract, balancing competitive wages with financial stability.

- Recruited and onboarded key leadership positions, including Finance Director, Fire Chief, Police Chief, Borough Controller, and Nolan Center Director.
- Improved operational efficiency and maintenance, delivering projects such as Harbor Roof Replacement, Pool Siding Replacement, City Park Pavilion Upgrades, and City Facility Repairs.

STRATEGIC PLANNING & PARTNERSHIPS:

- Strengthened advocacy efforts, securing key state and federal lobbying wins.
- Conducted rate analysis on all enterprise funds to ensure long-term sustainability and asset recapitalization.
- Expanded and reinforced strategic partnerships to support economic and infrastructure development.

Level of Service & Budget Impact

- **CORE SERVICES MAINTAINED:** Continued oversight of municipal operations, financial management, and policy development to ensure Wrangell operates efficiently within available resources.
- **GRANT AND FUNDING MANAGEMENT:** Proactive approach in securing external funding to minimize the burden on local taxpayers while advancing key capital projects.
- **PERSONNEL AND OPERATIONAL ADJUSTMENTS:** Strategic allocation of resources to maintain a high level of service while adapting to changing economic conditions and intergovernmental disruptions (i.e., Federal).

Department Goals

- **Advance Public Safety Building Renovations:** Secure additional funding and execute phased renovations to modernize emergency services infrastructure, ensuring long-term functionality and operational efficiency.
- **Implement Long-Term Municipal Financial Planning:** Strengthen fiscal sustainability by refining budget forecasting, optimizing investment strategies, and enhancing revenue diversification efforts.
- **Enhance Public Engagement and Transparency:** Expand community outreach initiatives through digital platforms, town halls, and interactive tools to improve public awareness, feedback, and collaboration in municipal decision-making.
- **Reignite the Timber Industry in Wrangell:** Work with the Trust Land Office and key stakeholders to revitalize Wrangell's timber sector, focusing on sustainable harvesting, value-added processing, and workforce development.

- Secure a Path Forward for the Barge Service Yard: Formalize land use agreements and infrastructure planning to support the long-term viability and operational needs of Wrangell's marine transportation hub.
- Execute McKinnon Road Resurfacing and Utilities Upgrade: Oversee design, permitting, and construction of roadway improvements, ensuring enhanced safety, drainage, and long-term serviceability for residents and businesses.
- Expand Employee Training and Professional Development: Establish structured pathways for municipal staff to access leadership training, certifications, and skill-building opportunities, fostering a high-performing and resilient workforce.
- Secure a Data Center in Wrangell: Develop partnerships to attract investment in a local data center, leveraging Wrangell's energy capacity and strategic location to support digital infrastructure growth and economic diversification.
- Strengthen Childcare and Early Education Support: Finalize and implement an MOU with WCA and Tlingit & Haida to expand childcare and early head start programs, addressing workforce needs and improving family services.
- Strengthen Strategic Partnerships for Economic and Infrastructure Development: Continue collaborating with state, federal, and private-sector partners to advance critical infrastructure investments, enhance economic resilience, and secure long-term prosperity for Wrangell.

Personnel

Mason Villarma Borough Manager

FY 2024: 1.0 FTE

FY 2025: 1.0 FTE

FY 2026: 1.0 FTE

Performance Metrics

- State and federal funding outlooks: Uncertainty in grant funding and potential shifts in regulatory requirements could impact future projects.
- Workforce development challenges: The need for skilled labor in key industries, necessitating investment in vocational training and education partnerships.
- Infrastructure sustainability: Long-term planning for water, wastewater, and energy infrastructure to support economic growth and community needs.
- Climate and environmental considerations: Preparing for impacts on infrastructure, fisheries, and resource management due to changing environmental conditions.

Trends & Future Challenges

- Grant funding secured: Track annual external funding awarded for infrastructure and community development.
- Operational efficiency: Monitor budget adherence and cost savings achieved through strategic initiatives.
- Economic development impact: Measure progress in business investment, workforce training programs, and industry growth.
- Public engagement: Assess effectiveness of communication and outreach efforts through resident feedback and participation levels.

FY2026 Annual Budget

GENERAL FUND

Item a.

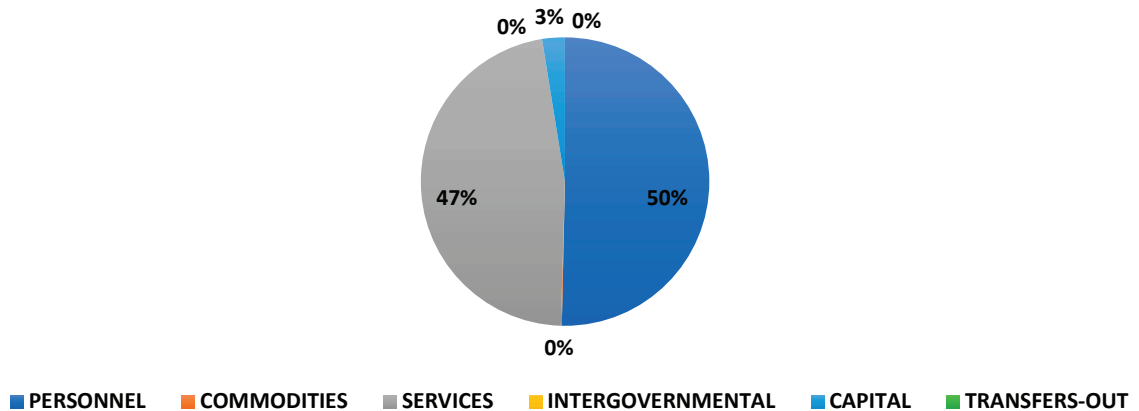
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #001

GENERAL FUND
ADMINISTRATION
SUMMARY OF EXPENDITURES

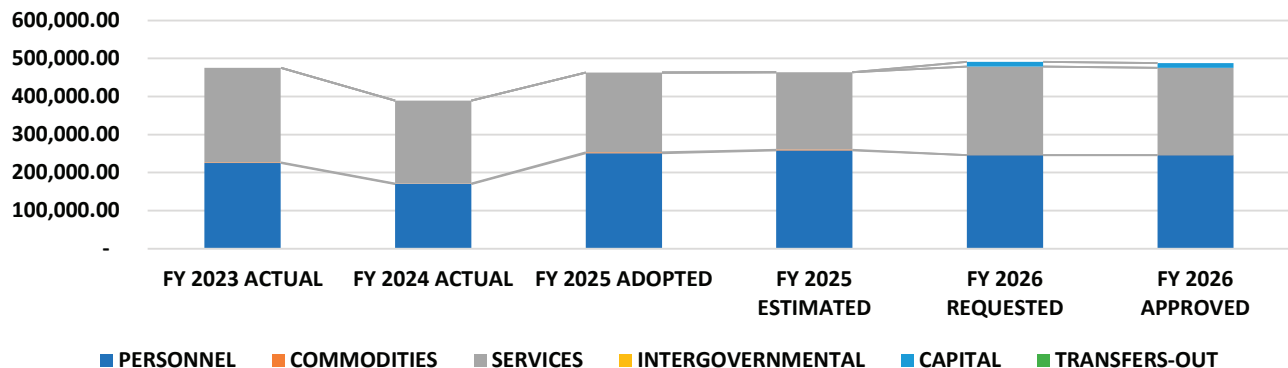
SUMMARY OF EXPENDITURES BY TYPE

| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| PERSONNEL | 224,819 | 170,370 | 251,241 | 258,604 | 245,712 | 245,712 |
| COMMODITIES | 2,172 | 1,272 | 2,000 | 1,988 | 500 | 500 |
| SERVICES | 248,449 | 217,773 | 209,607 | 203,577 | 232,612 | 229,268 |
| INTERGOVERNMENTAL | - | - | - | - | - | - |
| CAPITAL | - | - | - | - | 12,500 | 12,500 |
| TRANSFERS-OUT | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 475,440 | 389,415 | 462,848 | 464,169 | 491,324 | 487,980 |

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES



ADMINISTRATIVE EXPENDITURES BY FISCAL YEAR



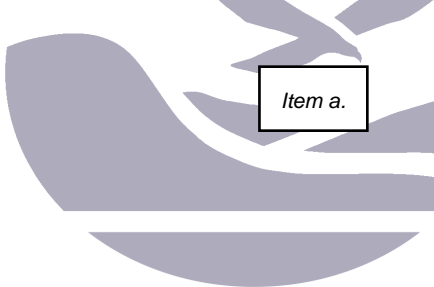
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #001

GENERAL FUND
ADMINISTRATION DEPARTMENT
DETAIL OF EXPENDITURES

| ADMINISTRATION GENERAL FUND EXPENSES | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|--------------------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 11000 001 6001 | Salaries & Wages | \$ 134,181 | \$ 121,204 | \$ 163,600 | \$ 163,600 | \$ 169,600 | \$ 169,600 |
| 11000 001 6002 | Temporary Wages | \$ - | \$ 1,700 | \$ 10,000 | \$ 5,475 | \$ - | \$ - |
| 11000 001 6100 | Employer Costs | \$ 74,917 | \$ 40,264 | \$ 57,641 | \$ 72,913 | \$ 59,517 | \$ 59,517 |
| 11000 001 7001 | Materials & Supplies | \$ 2,172 | \$ 1,272 | \$ 2,000 | \$ 1,988 | \$ 500 | \$ 500 |
| 11000 001 7502 | Phone/Internet | \$ 1,089 | \$ 687 | \$ 705 | \$ 881 | \$ 705 | \$ 705 |
| 11000 001 7503 | Information Technology | \$ 3,890 | \$ 3,668 | \$ 4,000 | \$ 4,125 | \$ 3,300 | \$ 3,300 |
| 11000 001 7505 | Travel, Training, and Professional Development | \$ 12,373 | \$ 4,638 | \$ 10,000 | \$ 13,748 | \$ 13,595 | \$ 13,595 |
| 11000 001 7507 | Memberships & Dues | \$ 1,807 | \$ 1,427 | \$ 1,200 | \$ 625 | \$ 3,469 | \$ 3,469 |
| 11000 001 7508 | Insurance | \$ 29,273 | \$ 31,033 | \$ 14,402 | \$ 14,402 | \$ 32,438 | \$ 29,094 |
| 11000 001 7519 | Professional Services Contractual | \$ 4,741 | \$ 5,416 | \$ 5,500 | \$ 8,959 | \$ 4,500 | \$ 4,500 |
| 11000 001 7520 | Attorney, Retainer | \$ 134,725 | \$ 91,735 | \$ 125,000 | \$ 114,022 | \$ 105,800 | \$ 105,800 |
| 11000 001 7530 | Lobbying | \$ 72,667 | \$ 74,650 | \$ 58,800 | \$ 60,563 | \$ 77,400 | \$ 77,400 |
| 11000 001 7576 | Contingency | \$ 257 | \$ 9,157 | \$ - | \$ - | \$ 5,000 | \$ 5,000 |
| 11000 001 7580 | Recruitment and Employee Retention | \$ 3,349 | \$ 2,564 | \$ 10,000 | \$ 2,867 | \$ 3,000 | \$ 3,000 |
| 11000 001 7900 | Capital Expenditures | \$ - | \$ - | \$ - | \$ - | \$ 12,500 | \$ 12,500 |
| TOTAL ADMINISTRATION EXPENSES | | \$ 475,440 | \$ 389,415 | \$ 462,848 | \$ 464,169 | \$ 491,324 | \$ 487,980 |

JUSTIFICATION & EXPLANATION
ADMINISTRATIVE DEPARTMENT

| ACCT NO. | ACCOUNT DESCRIPTION | |
|----------|---|-------------------|
| 6001 | SALARIES & WAGES | |
| | BOROUGH MANAGER SALARY | \$ 166,000 |
| | BOROUGH MANAGER VEHICLE STIPEND | \$ 3,600 |
| | TOTAL | \$ 169,600 |
| 6100 | EMPLOYER COSTS | |
| | FICA, SBS AND MEDICARE (7.58%) | \$ 12,856 |
| | STATE OF ALASKA PERS (22%) | \$ 37,312 |
| | GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | \$ 9,349 |
| | TOTAL | \$ 59,517 |
| 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. CHRISTMAS 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 ACTIVITIES OR EVENTS | |
| 7580 | RECRUITMENT & EMPLOYEE RETENTION - EXPENSES INCURRED RELATED TO RECRUITMENT & HIRING EFFORTS | |
| 70XX | CARES ACT OFF-SET (NON PAYROLL EXPENDITURES) - NON-PAYROLL EXPENSES ELIGIBLE FOR REIMBURSEMENT THROUGH CARES ACT FUNDING | |
| 7900 | CAPITAL EXPENDITURES - CAPITALIZABLE PURCHASES THAT ARE DEPRECIABLE AND INCURRED SPECIFIC TO ADMINISTRATION OPERATIONS | |



GENERAL FUND | CLERK & ASSEMBLY DEPARTMENT

Purpose

The Borough Clerk is a key appointed position responsible for various administrative, statutory, and executive tasks. Duties include maintaining City and Borough Codes, managing permanent public records and archives, documenting government activities, and supporting Assembly proceedings. The Clerk oversees Borough elections and serves as acting Borough Manager when needed. The role requires expertise in record management, compliance with statutory responsibilities, and the ability to organize official processes.

Key Accomplishments

- Assisted with the Borough Manager transition.
- Created new ways to make the Borough local election more efficient and convenient for voters while not compromising on security.
- Obtained the prestigious Clerk of the Year Award for the Alaska Association of Municipal Clerks.
- Reached the education goal of achieving the Education PLUS requirements that allow Clerks who have obtained their Master Municipal Clerk designation to reach for higher education goals! Will continue to participate in this program to aim for higher successes.

Level of Service & Budget Impact

- Providing executive level service to the Borough Assembly, staff and community members.

Department Goals

- Succeeding as the Alaska Association of Municipal Clerks President for CY 2026.
- Working on the Laserfiche Records repository and introducing other departments to the program.

Personnel

| | | |
|------------------|------------------|------------------|
| Kim Lane | Borough Clerk | |
| FY 2024: 1.0 FTE | FY 2025: 1.0 FTE | FY 2026: 1.0 FTE |

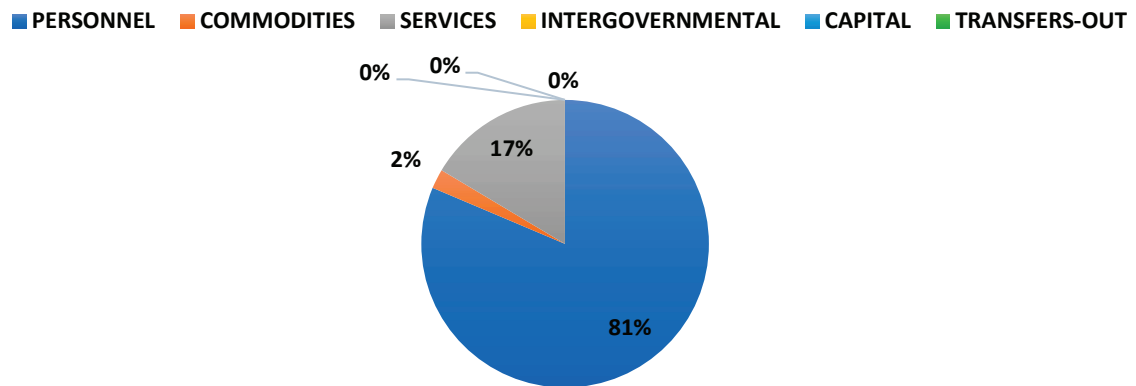
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #002

GENERAL FUND
CLERK AND ASSEMBLY
SUMMARY OF EXPENDITURES

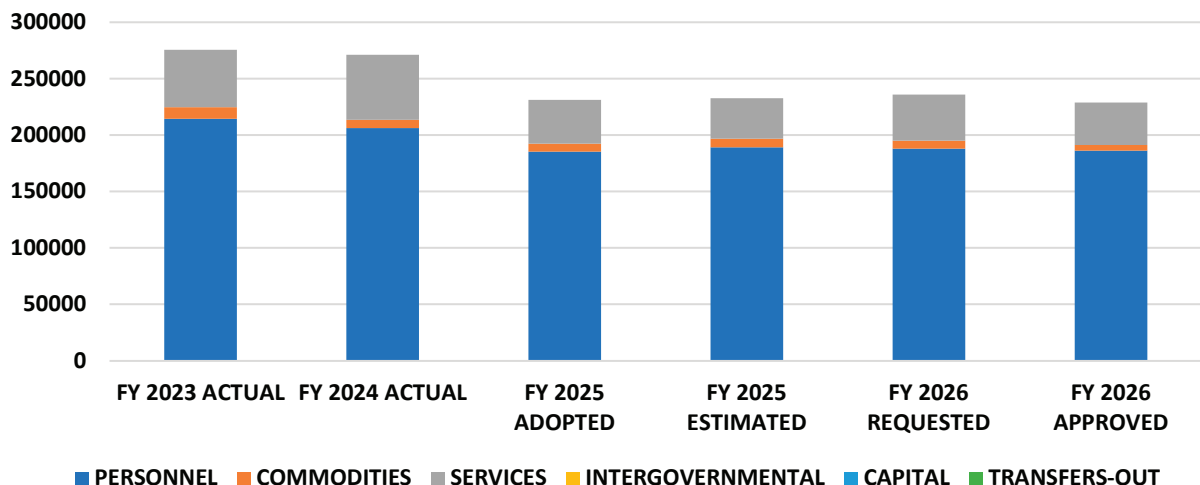
SUMMARY OF EXPENDITURES BY TYPE

| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| PERSONNEL | 214,494 | 206,202 | 185,245 | 189,176 | 187,995 | 186,180 |
| COMMODITIES | 10,305 | 7,255 | 7,000 | 7,439 | 7,000 | 5,000 |
| SERVICES | 50,743 | 57,713 | 38,903 | 36,081 | 40,793 | 37,636 |
| INTERGOVERNMENTAL | - | - | - | - | - | - |
| CAPITAL | - | - | - | - | - | - |
| TRANSFERS-OUT | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 275,542 | 271,170 | 231,148 | 232,695 | 235,788 | 228,816 |

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES



CLERK & ASSEMBLY EXPENDITURES BY FISCAL YEAR



FY2026 Annual Budget GENERAL FUND

Item a.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #002

GENERAL FUND
CLERK AND ASSEMBLY
DETAIL OF EXPENDITURES

| ASSEMBLY & CLERK GENERAL FUND EXPENDITURES | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|--|--|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| 11000 002 6001 | Salaries & Wages | \$ 118,875 | 129,515 | \$ 110,029 | \$ 110,266 | \$ 111,180 | \$ 111,180 |
| 11000 002 6002 | Temporary Wages (Election Workers) | \$ 1,160 | 325 | \$ 1,394 | \$ 1,390 | \$ 1,394 | \$ 1,394 |
| 11000 002 6005 | Overtime | \$ 215 | 305 | \$ 960 | \$ 241 | \$ 542 | \$ 542 |
| 11000 002 6100 | Employer Costs | \$ 69,287 | 65,931 | \$ 60,862 | \$ 62,397 | \$ 61,485 | \$ 62,879 |
| 11000 002 7001 | Materials & Supplies (Election Exp) | \$ 10,305 | 7,255 | \$ 7,000 | \$ 7,439 | \$ 7,000 | \$ 5,000 |
| 11000 002 7502 | Phone/Internet | \$ 998 | 1,032 | \$ 1,100 | \$ 1,063 | \$ 1,062 | \$ 705 |
| 11000 002 7503 | Information Technology | \$ 16,470 | 18,588 | \$ 9,333 | \$ 12,465 | \$ 11,433 | \$ 9,333 |
| 11000 002 7505 | Travel, Training, and Professional Development | \$ 24,957 | 10,126 | \$ 12,000 | \$ 14,882 | \$ 13,395 | \$ 10,185 |
| 11000 002 7506 | Publications & Advertising | \$ 23,099 | 29,674 | \$ 19,120 | \$ 12,848 | \$ 19,120 | \$ 19,120 |
| 11000 002 7507 | Memberships & Dues | \$ 5,923 | 5,671 | \$ 5,800 | \$ 6,864 | \$ 5,628 | \$ 5,178 |
| 11000 002 7571 | Recording fees | \$ 660 | 257 | \$ 300 | \$ 169 | \$ 300 | \$ 300 |
| 11000 002 7572 | Records preservation | \$ - | - | \$ 250 | \$ - | \$ 250 | \$ - |
| 11000 002 7574 | Municipal Code Republishing | \$ 3,594 | 2,491 | \$ 3,000 | \$ 2,673 | \$ 3,000 | \$ 3,000 |
| 11000 002 7900 | Capital Expenditures | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| TOTAL ASSEMBLY & CLERK EXPENDITURES | | \$ 275,542 | \$ 271,170 | \$ 231,148 | \$ 232,695 | \$ 235,788 | \$ 228,816 |

JUSTIFICATION & EXPLANATION CLERK/ASSEMBLY DEPARTMENT

| ACCT NO. | ACCOUNT DESCRIPTION |
|----------|---|
| 6001 | SALARIES & WAGES |
| | Borough Clerk Regular Wages \$ 108,180 |
| | Borough Clerk Vehicle Stipend \$ 3,000 |
| | TOTAL \$ 111,180 |
| 6002 | TEMPORARY WAGES - ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY ELECTION HELP |
| | Election Worker Pay |
| 6100 | EMPLOYER COSTS |
| | FICA, SBS AND MEDICARE (7.58%) \$ 8,427 |
| | STATE OF ALASKA PERS (22%) \$ 24,460 |
| | GROUP HEALTH, LIFE INSURANCE, AND WORKER'S COMPENSATION \$ 28,598 |
| | TOTAL \$ 61,485 |
| 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. |

GENERAL FUND | FINANCE DEPARTMENT**Purpose**

To ensure the Boroughs financial stability and maximize the use of its financial resources, while maintaining the highest level of public trust.

Key Accomplishments

- Recognition for the FY 2025 Distinguished Budget Presentation Award by the Government Finance Officers Association (GFOA).
- Performed the annual rate review by financially modeling all funds to address future CAPEX and become as self-sustaining as possible.
- Fully Staffed the Finance Department
- Initiated the first steps for a Borough Long Term Financial Plan
- Successfully reduced audit findings from two to one, with an ongoing plan to achieve zero findings in future fiscal years.
- Implemented online property, transient, and sales tax payments to improve consumer convenience.
- Modernized IT environment and increased cybersecurity
- Greater Enforcement of Sales Tax Remittance

Level of Service & Budget Impact

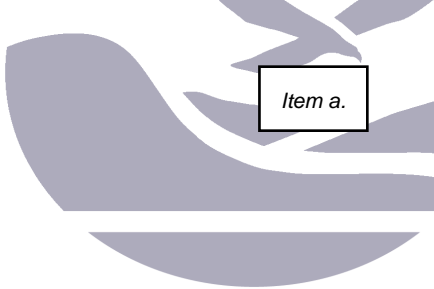
The FY 2026 Budget sufficiently funds operations for the Finance Department.

Department Goals

- Perform quarterly sales tax audits on local businesses to enhance accountability for both businesses and the Borough.
- Stay up to date on the foreclosure process
- Develop a long-term financial plan for the Borough, including implementing 3–5-year rate increase plans for the benefit of the community and Borough
- Enhance transparency and communication with the community, ensuring citizens of Wrangell are well informed.
- Support staff development with quarterly training through GFOA or other government finance agencies
- Focus on securing revenues from external sources such as tourism or resource development

FY2026 Annual Budget

GENERAL FUND



Item a.

Personnel

| | |
|-----------------|------------------------------|
| VACANT | Finance Director |
| Rob Marshall | Controller |
| Sherri Cowan | Utility Clerk |
| Erin Andresen | Accounting Clerk |
| Daniel Harrison | Property and Sales Tax Clerk |

FY 2024: 6.0 FTE

FY 2025: 5.0 FTE

FY 2026: 5.0 FTE

Peformance Metrics

- Reduce yearly audit findings from 1 to 0, and maintain 0 findings moving forward
- Track recovered delinquent sales tax payments
- Receive GFOA Budget award for 3rd year in a row

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #003

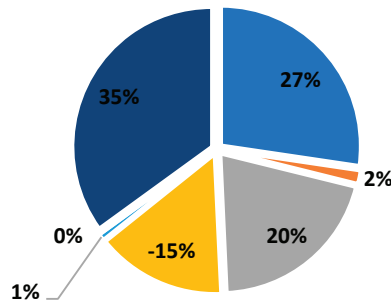
GENERAL FUND
FINANCE DEPARTMENT
DETAIL OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

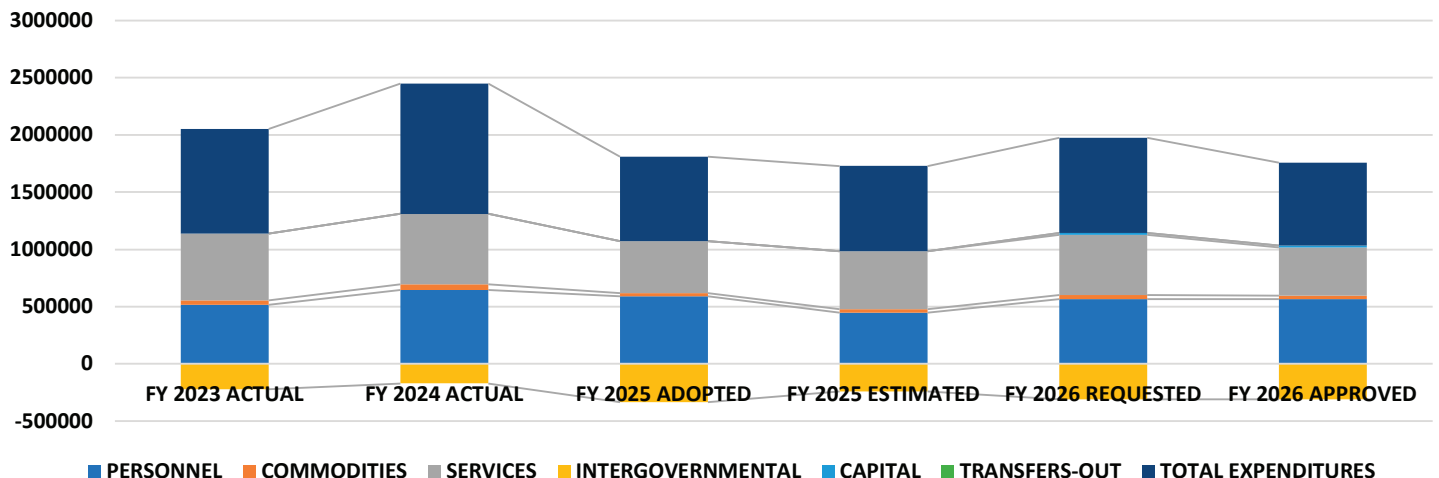
| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---------------------------|----------------|------------------|-----------------|-------------------|-------------------|------------------|
| PERSONNEL | 516,676 | 644,487 | 589,135 | 448,413 | 564,652 | 564,652 |
| COMMODITIES | 38,731 | 51,428 | 29,500 | 28,983 | 37,000 | 32,000 |
| SERVICES | 581,142 | 614,457 | 453,938 | 507,064 | 525,316 | 421,868 |
| INTERGOVERNMENTAL | (221,869) | (171,283) | (333,479) | (240,242) | (309,942) | (309,942) |
| CAPITAL | - | - | - | - | 15,000 | 15,000 |
| TRANSFERS-OUT | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 914,680 | 1,139,090 | 739,094 | 744,219 | 832,025 | 723,577 |

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES

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



FINANCE EXPENDITURES BY FISCAL YEAR



FY2026 Annual Budget

GENERAL FUND

Item a.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #003

GENERAL FUND
FINANCE DEPARTMENT
DETAIL OF EXPENDITURES

| FINANCE GENERAL FUND EXPENDITURES | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|-----------------------------------|--|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| 11000 003 6001 | Salaries & Wages | \$ 322,883 | 422,598 | \$ 380,208 | \$ 279,557 | \$ 375,588 | \$ 375,588 |
| 11000 003 6005 | Overtime | \$ 794 | 8,298 | \$ 3,335 | \$ 187 | \$ 1,500 | \$ 1,500 |
| 11000 003 6100 | Employer Costs | \$ 185,894 | 196,092 | \$ 199,592 | \$ 155,746 | \$ 169,964 | \$ 169,964 |
| 11000 003 7001 | Materials & Supplies | \$ 12,116 | 19,390 | \$ 9,500 | \$ 12,541 | \$ 10,000 | \$ 10,000 |
| 11000 003 7002 | Facility Repair & Maintenance | \$ 4,270 | 4,081 | \$ 2,500 | \$ 4,823 | \$ 5,000 | \$ - |
| 11000 003 7003 | Custodial Supplies | \$ 1,227 | 4,033 | \$ 2,500 | \$ 3,312 | \$ 2,500 | \$ 2,500 |
| 11000 003 7004 | Postage & Shipping | \$ 12,984 | 13,859 | \$ 2,500 | \$ 2,938 | \$ 13,000 | \$ 13,000 |
| 11000 003 7008 | Non-capital Equipment | \$ - | - | \$ 2,500 | \$ 800 | \$ 2,500 | \$ 2,500 |
| 11000 003 7009 | Equipment Repair & Maintenance | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 11000 003 7011 | Equipment Rental Expense | \$ 8,134 | 10,066 | \$ 10,000 | \$ 4,570 | \$ 4,000 | \$ 4,000 |
| 11000 003 7199 | Misc Expense | \$ 20 | - | \$ - | \$ - | \$ - | \$ - |
| 11000 003 7501 | Utilities | \$ 10,824 | 11,811 | \$ 13,482 | \$ 11,439 | \$ 12,413 | \$ 12,413 |
| 11000 003 7502 | Phone/Internet | \$ 14,858 | 15,437 | \$ 16,000 | \$ 15,388 | \$ 17,653 | \$ 16,705 |
| 11000 003 7503 | Information Technology | \$ 220,207 | 181,546 | \$ 200,000 | \$ 190,262 | \$ 190,000 | \$ 157,500 |
| 11000 003 7505 | Travel, Training, and Professional Development | \$ 7,085 | 17,500 | \$ 6,000 | \$ 12,923 | \$ 17,600 | \$ 17,600 |
| 11000 003 7506 | Publications & Advertising | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 11000 003 7507 | Memberships & Dues | \$ 95 | 469 | \$ 750 | \$ 869 | \$ 750 | \$ 750 |
| 11000 003 7508 | Insurance | \$ 5,661 | 9,742 | \$ 8,707 | \$ 9,000 | \$ 9,500 | \$ 9,500 |
| 11000 003 7509 | Bank & Credit Card Fees | \$ 102,008 | 109,151 | \$ 25,000 | \$ 82,468 | \$ 100,000 | \$ 10,000 |
| 11000 003 7519 | Professional Services | \$ 22,304 | 5,034 | \$ 5,000 | \$ 14,138 | \$ 15,000 | \$ 15,000 |
| 11000 003 7540 | Auditing Services | \$ 150,084 | 230,917 | \$ 135,000 | \$ 133,500 | \$ 130,000 | \$ 150,000 |
| 11000 003 7550 | Property Assessment/Appraisal Services | \$ 55,100 | 50,350 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| 11000 003 7603 | Charges from Finance | \$ (239,360) | (190,655) | \$ (362,750) | \$ (256,290) | \$ (339,212) | \$ (339,212) |
| 11000 003 7621 | Public Works Labor Charges | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 11000 003 7629 | Charges from Facilities Maintenance | \$ 17,492 | 19,373 | \$ 29,271 | \$ 16,048 | \$ 29,269 | \$ 29,269 |
| 11000 003 7900 | Capital Expenditures | \$ - | - | \$ - | \$ - | \$ 15,000 | \$ 15,000 |
| TOTAL FINANCE EXPENDITURES | | 914,680 | 1,139,090 | 739,094 | 744,219 | 832,025 | 723,577 |

JUSTIFICATION & EXPLANATION FINANCE DEPARTMENT

| GL ACCT DESCRIPTION | | |
|---------------------|--|-------------------|
| 6001 | SALARIES & WAGES | |
| | Finance Director Salary | \$ 108,053 |
| | Borough Controller Salary | \$ 93,653 |
| | Borough Controller IT Stipend | \$ 3,600 |
| | Property and Sales Tax Clerk | \$ 51,983 |
| | Utilities Clerk Salary | \$ 60,906 |
| | Accounts Payable Clerk Salary | \$ 57,393 |
| | TOTAL | \$ 375,588 |
| 6005 | OVERTIME | |
| | ALL Clerks (30 hours OT) | \$ 1,500 |
| | TOTAL | \$ 1,500 |
| 61XX | EMPLOYER COSTS | |
| | FICA, SBS AND MEDICARE (7.58%) | \$ 28,583 |
| | STATE OF ALASKA PERS (22%) | \$ 82,794 |
| | GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | \$ 58,587 |
| | TOTAL | \$ 169,964 |

GENERAL FUND | FIRE DEPARTMENT**Purpose**

The mission of the Fire Department is to provide the highest level of preservation of life and property at a reasonable cost, opportunity for growth and achievement for department members, and educational services to the public

Key Accomplishments

- Recruitment of 6 volunteers
- 3 with previous WVFD experience
- Completed an EMT 1 course with 7 new certified EMT 1's
- Completed an EMT 2 course with 5 new certified EMT 2's
- Completed review and update of our Standard Operating Procedures for Fire and EMS
- Implemented records and training management into ImageTrend Elite
- Completed DOT Triannual Mass Casualty Event
- Obtained Fire Training program accreditation
- Volunteer recognized by coast guard for decades of meritorious public service regarding SAR operations in the southeast regions
- Certified 4 new BLS Instructors
- Received the Mel Nading award through Alaska Search and Rescue Association

Level of Service & Budget Impact

Attention will need to be focused on travel and training portions of the budget to ensure volunteers are provided appropriate training for the duties they fulfill, to meet NFPA standards, State of Alaska, and ISO requirements.

Department Goals

- Increase public education to our culturally diverse community while focusing on children, the elderly and seasonal public safety issues.
- To increase the number of public presentations regarding Fire Prevention and Safety.
- Secure funding as costs increase exponentially for fire suppression apparatus.
- Continue developing Standard Operating Procedures for Drone Operations and develop training program.
- Continue to actively seek grant opportunities to offset equipment purchases.

FY2026 Annual Budget

GENERAL FUND

Item a.

- Offer up to date training by bringing instructors into Wrangell to maximize the benefits to the department.
- Complete a Fire and Emergency Service Instructor 1 course
- Complete a Firefighter 1

Performance Metrics

- Increase community risk education classes and presentations. This will be measured through an increase of presentations provided and accounted for by actual number in the coming year.
- Replacement of aging apparatus and equipment.
- Review for Standard Operating Procedures for Fire and EMS as it is an ongoing process.
- Develop Standard Operating Procedures for Drone operations.
- Adopt Drone SOPs with assistance from nearby departments.
- Implement Drone training program.
- Continue records management in ImageTrend Elite.
- Continue to document training hours and descriptions in ImageTrend Elite..

Trends & Future Challenges

The department is currently staffed with one full-time Fire/EMS Administrator, one part-time Fire Chief, and 30 volunteer Fire and EMS providers. All may respond to any call for assistance, as we operate as an "on call as available" basis. The department's run volume has remained consistent for Fire, EMS and SAR response. In 2024 we had 22 Fire calls, 260 EMS runs, 40 SAR calls.

Personnel

Jordan Bunes

Fire Chief

Anna Allen

Fire/EMS Administrator

FY 2024: 1.5 FTE

FY 2025: 1.5 FTE

FY 2026: 1.5 FTE

Deputy Chief Tim Bunes

Deputy Assistant Chief Terry Bunes

Captain John Taylor

Captain Zach Taylor

Captain Clay Hammer

Captain Adam Sprehe

Lieutenant Dustin Johnson

Lieutenant Scott McAuliffe

Jacob Allen: EMT 2

Chris Bunes: EMT 2/FF

John Bunes: First Responder

Lorne Cook: EMT 2/FF1

Bella Crowley: EMT 2

Scott Eastaugh: ARFF/CPR/First Responder

Dan Flickinger: EMT

Chris Guggenbickler: EMT/FF 1

Matt Gillen: FF1/First Responder

Devyn Johnson: EMT 2

James Leslie: FF/First Responder

Bronson Leyva: EMT

Mike Ottesen: EMT 2/ FF

Aaron Powell: FF1/First Responder

Steve Prysunka: EMT 2/FF1

Brian Schwartz: EMT

Seyon Williams: First Responder

Dorianne Sprehe: EMT-2/FF 1

FY2026 Annual Budget

GENERAL FUND

Item a.

CITY AND BOROUGH OF WRANGELL

2026 ANNUAL BUDGET

Fund #11000, Dept #012

GENERAL FUND

FIRE DEPARTMENT

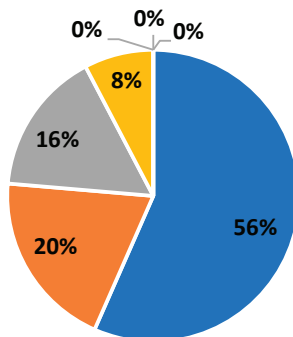
DETAIL OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

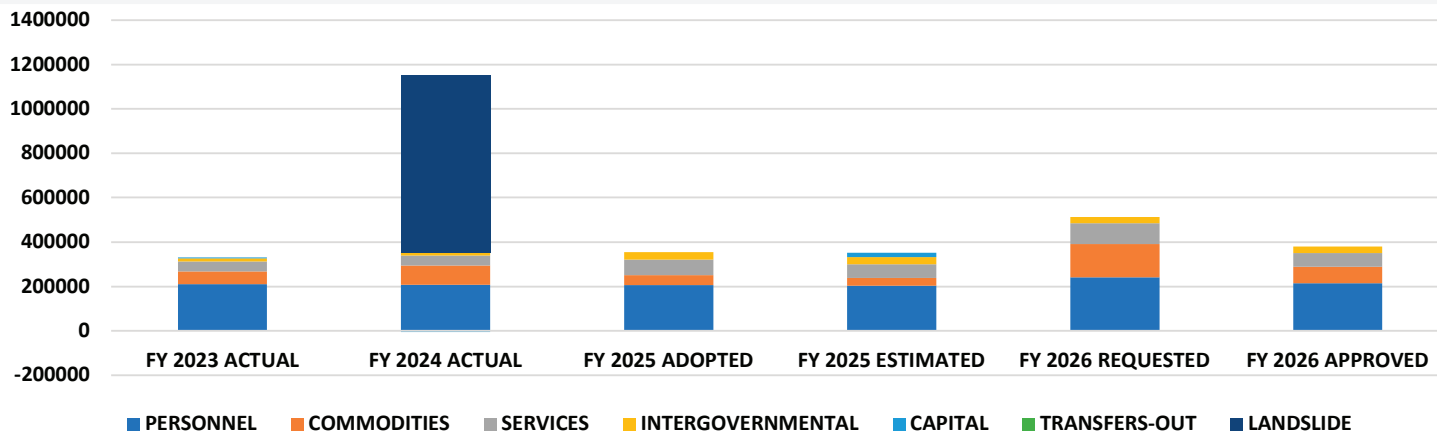
| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---------------------------|-------------------|-------------------|--------------------|----------------------|-------------------|---------------------|
| PERSONNEL | 210,633 | 207,503 | 206,459 | 203,384 | 241,346 | 214,906 |
| COMMODITIES | 57,143 | 87,103 | 44,850 | 35,463 | 150,500 | 75,000 |
| SERVICES | 45,069 | 44,950 | 69,836 | 61,059 | 93,059 | 60,559 |
| INTERGOVERNMENTAL | 13,502 | 14,391 | 33,130 | 33,130 | 29,241 | 29,241 |
| CAPITAL | 4,938 | (5,345) | - | 18,396 | - | - |
| TRANSFERS-OUT | - | - | - | - | - | - |
| LANDSLIDE | - | 799,957 | - | - | - | - |
| TOTAL EXPENDITURES | 331,286 | 1,148,559 | 354,275 | 351,431 | 514,145 | 379,705 |

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES

PERSONNEL COMMODITIES SERVICES INTERGOVERNMENTAL CAPITAL TRANSFERS-OUT LANDSLIDE



FIRE EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #12

GENERAL FUND
FIRE DEPARTMENT
DETAIL OF EXPENDITURES

| FIRE GENERAL FUND EXPENDITURES | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---|--|-------------------|---------------------|--------------------|----------------------|----------------------|---------------------|
| 11000 012 6001 | Salaries & Wages | \$ 104,001 | 111,906 | \$ 104,213 | \$ 102,452 | \$ 114,658 | \$ 114,658 |
| 11000 012 6002 | Temporary Wages | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 11000 012 6005 | Overtime | \$ 11,267 | 15,926 | \$ 6,397 | \$ 12,053 | \$ 4,162 | \$ 4,162 |
| 11000 012 6100 | Employer Costs | \$ 77,638 | 68,953 | \$ 80,849 | \$ 73,395 | \$ 76,086 | \$ 76,086 |
| 11000 012 7001 | Materials & Supplies | \$ 19,958 | 11,394 | \$ 10,000 | \$ 4,395 | \$ 37,000 | \$ 19,500 |
| 11000 012 7008 | Non-capital Equipment | \$ 3,526 | 46,386 | \$ 3,850 | \$ 4,934 | \$ 7,500 | \$ 7,500 |
| 11000 012 7009 | Equipment Repair & Maintenance | \$ 5,712 | 12,933 | \$ 10,000 | \$ 3,731 | \$ 23,000 | \$ 15,000 |
| 11000 012 7010 | Vehicle Maintenance | \$ 20,959 | 7,140 | \$ 10,000 | \$ 10,499 | \$ 8,000 | \$ - |
| 11000 012 7100 | Uniform, Gear & Clothing Allowance | \$ 2,372 | 2,093 | \$ 6,000 | \$ 7,366 | \$ 57,000 | \$ 20,000 |
| 11000 012 7110 | Fire Prevention & Education | \$ - | - | \$ 1,000 | \$ - | \$ 6,500 | \$ 6,500 |
| 11000 012 7112 | Contribution for Fire Calls | \$ 6,500 | 7,500 | \$ 12,000 | \$ 7,625 | \$ 42,000 | \$ 12,000 |
| 11000 012 7113 | Fire Substation Expense | \$ 38 | 4,156 | \$ 2,000 | \$ 1,538 | \$ 15,000 | \$ 10,000 |
| 11000 012 7501 | Utilities | \$ 11,447 | 8,182 | \$ 11,135 | \$ 8,182 | \$ 10,340 | \$ 10,340 |
| 11000 012 7502 | Phone/Internet | \$ 8,297 | 8,538 | \$ 8,847 | \$ 8,398 | \$ 9,219 | \$ 9,219 |
| 11000 012 7503 | Information Technology | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 11000 012 7505 | Travel, Training, and Professional Development | \$ 17,727 | 10,719 | \$ 15,000 | \$ 15,484 | \$ 46,440 | \$ 20,000 |
| 11000 012 7508 | Insurance | \$ 18,824 | 20,730 | \$ 36,854 | \$ 36,854 | \$ 25,000 | \$ 22,500 |
| 11000 012 7590 | Grant Expenditures | \$ 4,581 | 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| 11000 012 7622 | Charges from Garage | \$ 13,028 | 13,113 | \$ 25,570 | \$ 25,570 | \$ 26,325 | \$ 26,325 |
| 11000 012 7629 | Charges from Facilities Maintenance | \$ 474 | 1,278 | \$ 7,560 | \$ 7,560 | \$ 2,916 | \$ 2,916 |
| 11000 012 7900 | Capital Expenditures | \$ 4,938 | (5,345) | \$ - | \$ 18,396 | \$ - | \$ - |
| 11000 012 7XXX 00 00911 | Landslide Expenses (Consolidated) | \$ - | 799,957 | \$ - | \$ - | \$ - | \$ - |
| TOTAL FIRE DEPARTMENT EXPENDITURES | | \$ 331,286 | \$ 1,148,559 | \$ 354,275 | \$ 351,431 | \$ 514,145 | \$ 379,705 |

JUSTIFICATION & EXPLANATION
FIRE DEPARTMENT

| ACCT NO. ACCOUNT DESCRIPTION | | |
|------------------------------|---|-------------------|
| 6001 | SALARIES & WAGES | |
| | Fire Chief Salary (1,144 hours) | \$ 42,246 |
| | Fire/EMS Administrator | \$ 72,412 |
| | TOTAL | \$ 114,658 |
| 6005 | OVERTIME | |
| | Fire/EMS Administrator Overtime | \$ 4,162 |
| 61XX | EMPLOYER COSTS | |
| | FICA, SBS AND MEDICARE (7.58%) | \$ 9,007 |
| | STATE OF ALASKA PERS (22%) | \$ 26,140 |
| | GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | \$ 40,940 |
| | TOTAL | \$ 76,086 |
| 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 | |

GENERAL FUND | POLICE & DISPATCH DEPARTMENTS

Purpose

To protect life and property in our community and to maintain public order. To respect and protect the rights of all people fairly, impartially, and with concern and passion..

Key Accomplishments & Goals

SCHOOL SAFETY:

- The Wrangell School system has been a focus for public safety. Every teacher and staff member has received training on the predetermining factors of a hostile threat and to report those in our community who would be a threat to our schools. The initial training was followed up with a one-on-one training session with every single school personnel on how to react when a hostile threat enters the school. Practical training exercises are planned for March and ultimately a tabletop exercise.
- It is a goal to add a School Resource Officer to the department. This would replace the old Lieutenant position and benefit the Community more than an additional administrative position.

COMMUNITY ENGAGEMENTS:

- The Wrangell Police Department has presented multiple educational courses to the public. These include but are not limited to Current Drug Trends in Alaska, Current Fraud Trends, Firearms Safety and several businesses have received security evaluations. Requests have been made by several businesses for additional safety training to include a hostile threat course at one of our banks.

MODERNIZATION:

- The reactive style of policing that has been present for nearly three decades has caused the equipment, facilities and training conducted to become extremely outdated. A grant assisted in paying for tablets to be placed in the patrol vehicles for ticket writing. A second grant has been submitted to bring Computer Aided Dispatch (CAD) with jail management capabilities, an updated Report Management System (RMS) and a modernized evidence management system to the facility. This integrated system will advance the police department by 30 years as several methods of report management style require the use of typewriters.
- Police and Corrections equipment is being updated. We are awaiting an order of less-lethal devices which can be used to help with resistive or barricaded suspects without overdependency on firearms. Additionally, new Tasers are being ordered to replace the current Tasers which are 15 years out of date and parts are no longer available for. Correctional officers are being supplied with basic supplies such as Tasers, handcuffs, better camera systems, better locking systems on the building and other tools to make their jobs safer as we have been arresting more individuals.

TRAINING:

- Advanced training is the one proven tool for professionalization. We have initiated training that has and will be successful in the development of the Wrangell Police Department. Our Correctional Officers/ Dispatchers have started receiving basic training on simply being dispatchers. Previously, basic training was conducted for Corrections but not for Dispatch. We have a Trainer being mentored who will begin training all concepts in Corrections and Dispatch. By the end of 2025, it is our goal to have all dispatchers Emergency Medical Dispatcher trained. This will assist our Fire and EMS partners who respond to these medical calls by initiating CPR/ First Aid by those present and in supplying more accurate information to EMS prior to their arrival.
- Officers have been receiving tactical, defensive tactics, advanced narcotics and field trainer training classes to further the professional development of the Police Department. This advanced training has already had an impact on two violent encounters which could have ended in an Officer Involved Shooting in other jurisdictions with less training. In one case, the suspect attempted to disarm the officer of his gun and in the other the suspect attempted to pull a knife at the officers while resisting arrest. In both circumstances, advanced defensive tactics prevented the use of lethal force and took both suspects into custody with minimal injury to the officers and suspects..

INCREASED ENFORCEMENT:

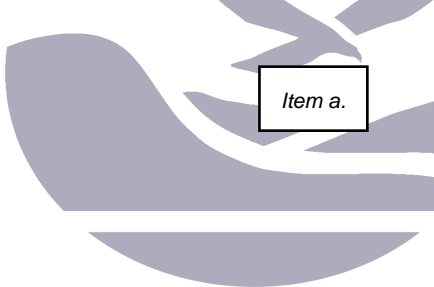
- The ideology of a proactive police officer does not equate to everyone going to jail or an increase in traffic citations being written. Proactive policing is gathering information on a community's problems and using enforcement to decrease criminal activity. WPD increased enforcement in Drunk Driving and after several months of prolonged intel gathering and surveillance, drug enforcement. Alaska Road Safety paid for some of the OT utilized.
- Officers have arrested an increased number of subjects for DUI, and we had the successful simultaneous execution of two search warrants on known drug dealers. The Officers' motivation is apparent, and they have worked extremely hard in protecting the community. They have been establishing multi-agency relationships that benefit our rural community with additional knowledge and manpower.

INCREASED TRANSPARENCY:

- The last topic to be mentioned is the increased transparency of the community in what the Public Safety Department is doing. A professional working relationship with our local media has been established. Bi-weekly meetings are held with the media so they can discuss topics of interest or current events. We have also used the social media platform Facebook to announce police activities and to engage the community.

FY2026 Annual Budget

GENERAL FUND



Item a.

Level of Service & Budget Impact

- Increased Community Oriented Services will raise budget numbers. COP is a manpower intensive ideology but impacts public perception and public cooperation into safety immensely.
- Training costs will be higher as we continue to improve competencies and professionalism. This covers new positions but also advanced training in necessary categories.
- Additionally, the corrections/ dispatch budget has been neglected for an extended time. Uniforms, proper equipment and proper facility maintenance have suffered. The proposed DOC budget for FY26 reflected more appropriate numbers as the proposed DOC budgets for previous years had not been completed correctly.
- Mutual Aid will likely have a slight financial impact as we coordinate efforts to fight crime at the regional level.
- Future enforcement operations will push OT budgetary numbers higher than normal..

Trends & Future Challenges

- The Public Safety Building will need additional renovation beyond the anticipated funds for siding and roof repair. The concrete stairs in the hallways are crumbling, the floor in the basement needs to be resurfaced, the filtration system for the range needs desperate upgrades, and all interior walls need to be patched/ painted. With the current efforts to clean out the building, additional space has been discovered to repurpose some rooms for better public safety use.

Personnel

| | |
|-------------------|------------------------------|
| Gene Meek, | Police Chief |
| Nick Pearson, | Sergeant |
| Karen Benedict | Corrections Supervisor |
| Jayme Howell, | Administrative Assistant |
| Damon Roher | Police Officer |
| Garret Gablehouse | Police Officer |
| Kyler Clyburn | Police Officer |
| Matt Nore | Police Officer |
| Jared Blackburn | Dispatch/Corrections Officer |
| Elijah Comstock | Dispatch/Corrections Officer |
| Chris Blackburn | Dispatch/Corrections Officer |
| Jordyn Buethe | Dispatch/Corrections Officer |

FY 2024: 6.0 FTE

FY 2025: 14.0 FTE

FY 2026: 14.0 FTE

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 11000, Dept 013

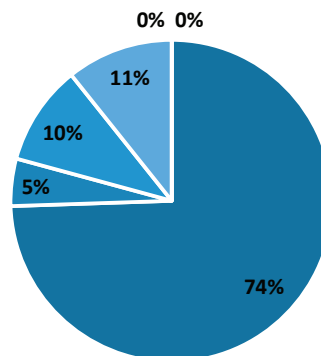
GENERAL FUND
POLICE DEPARTMENT
DETAIL OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

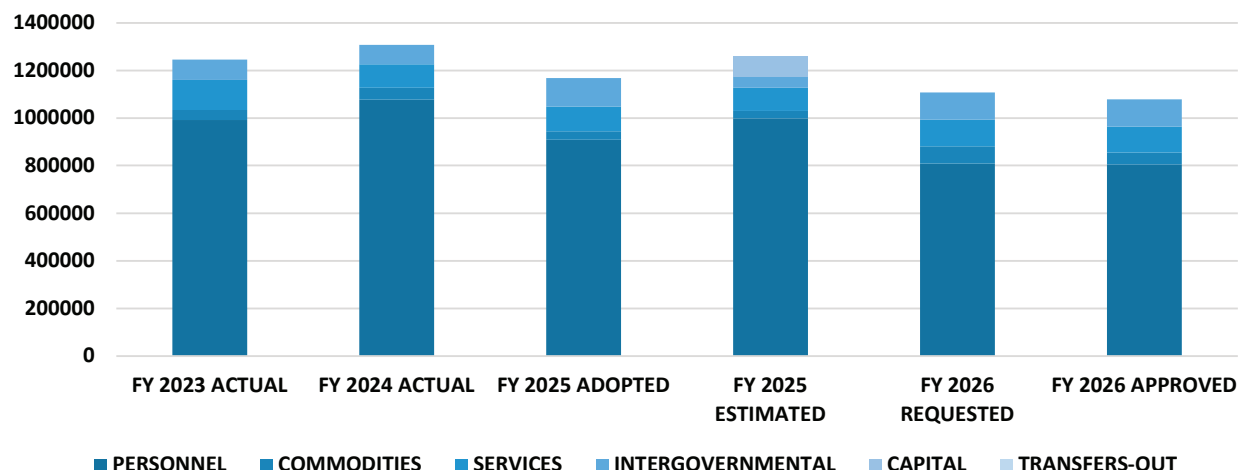
| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| PERSONNEL | 990,858 | 1,077,327 | 909,264 | 998,857 | 809,079 | 804,079 |
| COMMODITIES | 42,723 | 48,773 | 35,000 | 31,488 | 72,750 | 51,000 |
| SERVICES | 126,877 | 99,166 | 103,791 | 97,171 | 110,305 | 108,605 |
| INTERGOVERNMENTAL | 84,171 | 81,296 | 120,324 | 44,873 | 115,693 | 115,693 |
| CAPITAL | - | - | - | 88,460 | - | - |
| TRANSFERS-OUT | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 1,244,630 | 1,306,562 | 1,168,380 | 1,260,849 | 1,107,827 | 1,079,377 |

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES

PERSONNEL COMMODITIES SERVICES INTERGOVERNMENTAL CAPITAL TRANSFERS-OUT



POLICE EXPENDITURES BY FISCAL YEAR



FY2026 Annual Budget

GENERAL FUND

Item a.

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

GENERAL FUND
POLICE DEPARTMENT
DETAIL OF EXPENDITURES

| POLICE GENERAL FUND EXPENDITURES | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| 11000 013 6001 Salaries & Wages | \$ 530,210 | \$ 652,018 | \$ 571,643 | \$ 616,897 | \$ 495,195 | \$ 495,195 |
| 11000 013 6005 Overtime | \$ 75,387 | \$ 61,641 | \$ 21,956 | \$ 43,135 | \$ 22,008 | \$ 22,008 |
| 11000 013 6100 Employer Costs | \$ 337,042 | \$ 347,122 | \$ 298,966 | \$ 318,702 | \$ 261,876 | \$ 261,876 |
| 11000 013 7001 Materials & Supplies | \$ 7,976 | \$ 4,766 | \$ 5,000 | \$ 3,701 | \$ 8,500 | \$ 3,000 |
| 11000 013 7004 Postage & Shipping | \$ 1,090 | \$ 585 | \$ 1,000 | \$ 68 | \$ 2,000 | \$ 2,000 |
| 11000 013 7008 Non-capital Equipment | \$ - | \$ 12,357 | \$ - | \$ - | \$ 14,250 | \$ 3,000 |
| 11000 013 7009 Equipment Repair & Maintenance | \$ 460 | \$ - | \$ - | \$ - | \$ 1,500 | \$ 1,500 |
| 11000 013 7010 Vehicle Maintenance | \$ 15,744 | \$ 9,150 | \$ 10,000 | \$ 10,367 | \$ 10,000 | \$ 10,000 |
| 11000 013 7012 Boat Maintenance & Repair | \$ 1,282 | \$ 1,502 | \$ 1,000 | \$ 500 | \$ 6,000 | \$ 6,000 |
| 11000 013 7014 Vehicle Impound Expenses | \$ - | \$ 1,200 | \$ 2,500 | \$ 500 | \$ 5,000 | \$ 5,000 |
| 11000 013 7100 Uniform, gear & clothing allowance | \$ 8,749 | \$ 12,283 | \$ 8,000 | \$ 11,351 | \$ 18,000 | \$ 13,000 |
| 11000 013 7101 Criminal History Records | \$ 180 | \$ 180 | \$ - | \$ 25 | \$ - | \$ - |
| 11000 013 7103 Ammunition | \$ 7,423 | \$ 6,932 | \$ 7,500 | \$ 5,000 | \$ 7,500 | \$ 7,500 |
| 11000 013 7104 Special Investigations | \$ - | \$ 1,329 | \$ 2,500 | \$ 1,262 | \$ 3,500 | \$ 3,500 |
| 11000 013 7105 Animal Control Expenses | \$ 410 | \$ 415 | \$ 500 | \$ 422 | \$ 1,000 | \$ 500 |
| 11000 013 7502 Phone/Internet | \$ 18,358 | \$ 18,431 | \$ 19,608 | \$ 17,222 | \$ 19,608 | \$ 19,608 |
| 11000 013 7503 Information Technology | \$ 4,456 | \$ 10,826 | \$ 5,000 | \$ 3,555 | \$ 2,100 | \$ 2,100 |
| 11000 013 7505 Travel, Training, and Professional Development | \$ 48,220 | \$ 16,546 | \$ 16,700 | \$ 20,123 | \$ 30,000 | \$ 25,000 |
| 11000 013 7506 Publications & Advertising | \$ - | \$ 273 | \$ - | \$ 347 | \$ - | \$ - |
| 11000 013 7507 Memberships & Dues | \$ 375 | \$ 375 | \$ - | \$ 275 | \$ 1,200 | \$ - |
| 11000 013 7508 Insurance | \$ 61,946 | \$ 67,336 | \$ 74,063 | \$ 74,063 | \$ 80,777 | \$ 80,777 |
| 11000 013 7515 Permits, Inspections, Compliance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11000 013 7519 Police Professional Services Contractual | \$ 41,153 | \$ - | \$ 2,120 | \$ - | \$ 2,120 | \$ 2,120 |
| 11000 013 7622 Charges from Garage | \$ 10,494 | \$ 10,084 | \$ 49,324 | \$ 22,234 | \$ 44,693 | \$ 44,693 |
| 11000 013 7701 State of Alaska Share of DMV Services | \$ 72,230 | \$ 69,741 | \$ 70,000 | \$ 21,639 | \$ 70,000 | \$ 70,000 |
| 11000 013 7702 State of Alaska Share of Citations | \$ 1,447 | \$ 1,471 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 11000 013 7900 Capital Expenditures | \$ - | \$ - | \$ - | \$ 88,460 | \$ - | \$ - |
| TOTAL POLICE DEPARTMENT EXPENDITURES | \$ 1,244,630 | 1,306,561.63 | \$ 1,168,380 | \$ 1,260,849 | \$ 1,107,827 | \$ 1,079,377 |

JUSTIFICATION & EXPLANATION

POLICE DEPARTMENT

GL ACCT DESCRIPTION

6001 SALARIES & WAGES

| | |
|---------------------------------|-------------------|
| Police Chief Salary | \$ 132,363 |
| Police Sergeant Salary | \$ 83,178 |
| Police Officer #1 Salary | \$ 77,356 |
| Police Officer #2 Salary | \$ 71,465 |
| Police Officer #3 Salary | \$ 74,352 |
| Administrative Assistant Salary | \$ 56,481 |
| TOTAL | \$ 495,195 |

6005 OVERTIME

| | |
|---|------------------|
| Police Sergeant (100 hours @ 1.5 * \$39.84) | \$ 5,976 |
| Police Officer #1 (100 hours @ 1.5 * \$36.32) | \$ 5,557 |
| Police Officer #2 (100 hours @ 1.5 * \$35.61) | \$ 5,134 |
| Police Officer #3 (100 hours @ 1.5 * \$33.56) | \$ 5,341 |
| TOTAL | \$ 22,009 |

61XX EMPLOYER COSTS

| | |
|--|-------------------|
| FICA, SBS AND MEDICARE (7.58%) | \$ 39,204 |
| STATE OF ALASKA PERS (22%) | \$ 113,785 |
| GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | \$ 108,887 |
| TOTAL | \$ 261,876 |

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

FY2026 Annual Budget GENERAL FUND

Item a.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000 Dept #014

GENERAL FUND
CORRECTIONS & DISPATCH
DETAIL OF EXPENDITURES

| CORRECTIONS & DISPATCH GENERAL FUND EXPENDITURES | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| 11000 014 6001 Salaries & Wages | \$ 266,643 | 297,818 | \$ 264,673 | \$ 252,750 | \$ 261,890 | \$ 261,890 |
| 11000 014 6005 Overtime | \$ 30,371 | 42,216 | \$ 16,589 | \$ 51,847 | \$ 17,062 | \$ 17,062 |
| 11000 014 6100 Employer Costs | \$ 178,384 | 167,720 | \$ 173,540 | \$ 167,448 | \$ 165,382 | \$ 165,382 |
| 11000 014 7001 Materials & Supplies | \$ 2,777 | 1,506 | \$ 1,000 | \$ 2,336 | \$ 15,500 | \$ 5,000 |
| 11000 014 7106 Prisoner Meals | \$ 5,403 | 5,087 | \$ 3,000 | \$ 5,697 | \$ 8,000 | \$ 8,000 |
| 11000 014 7502 Phone/Internet | \$ 361 | 522 | \$ 541 | \$ 770 | \$ 568 | \$ 541 |
| 11000 014 7503 Information Technology | \$ 1,421 | 1,668 | \$ - | \$ - | \$ 5,500 | \$ 5,500 |
| 11000 014 7505 Travel, Training, and Professional Development | \$ - | - | \$ 7,500 | \$ 10,254 | \$ 15,000 | \$ 15,000 |
| | | | | | | |
| TOTAL CORRECTIONS & DISPATCH EXPENDITURES | \$ 485,360 | \$ 516,537 | \$ 466,843 | \$ 491,103 | \$ 488,902 | \$ 478,375 |

JUSTIFICATION & EXPLANATION CORRECTIONS & DISPATCH

| GL ACCT DESCRIPTION | |
|---|-------------------|
| 6001 SALARIES & WAGES | |
| Corrections Supervisor Salary | \$ 58,763 |
| Corrections Specialist #1 Salary | \$ 52,766 |
| Corrections Specialist #2 Salary | \$ 53,821 |
| Corrections Specialist #3 Salary | \$ 47,792 |
| Corrections Specialist #4 Salary | \$ 48,748 |
| TOTAL | \$ 261,890 |
| 6005 OVERTIME | |
| Corrections Supervisor | \$ 4,221 |
| Corrections Specialist #1 | \$ 3,791 |
| Corrections Specialist #2 | \$ 3,866 |
| Corrections Specialist #3 | \$ 3,433 |
| Corrections Specialist #4 | \$ 1,751 |
| TOTAL | \$ 17,062 |
| 61XX EMPLOYER COSTS | |
| FICA, SBS AND MEDICARE (7.58%) | \$ 21,145 |
| STATE OF ALASKA PERS (22%) | \$ 61,370 |
| GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | \$ 82,867 |
| TOTAL | \$ 165,382 |
| 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
2026 ANNUAL BUDGET
Fund #11000 Dept #015

GENERAL FUND
PUBLIC SAFETY BUILDING
DETAIL OF EXPENDITURES

| PUBLIC SAFETY BUILDING GENERAL FUND EXPENDITURES | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|--|-------------------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| 11000 015 7001 | Materials & Supplies | \$ - | \$ - | \$ - | \$ 673 | \$ - | \$ - |
| 11000 015 7002 | Facility Repair & Maintenance | \$ 9,768 | \$ 22,237 | \$ 20,000 | \$ 11,704 | \$ 31,100 | \$ 11,100 |
| 11000 015 7003 | Custodial Supplies | \$ 1,182 | \$ 908 | \$ 1,500 | \$ 19 | \$ 1,500 | \$ 1,500 |
| 11000 015 7017 | Heating Fuel | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11000 015 7501 | Utilities | \$ 71,515 | \$ 74,805 | \$ 87,123 | \$ 74,248 | \$ 80,450 | \$ 73,523 |
| 11000 015 7502 | Phone/Internet | \$ 2,426 | \$ 3,283 | \$ 3,000 | \$ 3,567 | \$ 5,229 | \$ 5,229 |
| 11000 015 7508 | Insurance | \$ 14,470 | \$ 20,429 | \$ 21,097 | \$ 21,097 | \$ 22,995 | \$ 22,995 |
| 11000 015 7510 | Engineering | \$ 119 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11000 015 7519 | Professional/Contractual Services | \$ - | \$ - | \$ - | \$ 479 | \$ - | \$ - |
| 11000 015 7621 | Public Works Labor Charges | \$ - | \$ - | \$ 10,763 | \$ 10,763 | \$ 11,557 | \$ 11,557 |
| 11000 015 7629 | Charges from Facilities Maintenance | \$ 46,909 | \$ 55,930 | \$ 79,323 | \$ 80,252 | \$ 108,954 | \$ 108,954 |
| 11000 015 7900 | Capital Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL PSB EXPENDITURES | | \$ 146,390 | \$ 177,592 | \$ 222,806 | \$ 202,802 | \$ 261,785 | \$ 234,857 |

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

FY2026 Annual Budget

GENERAL FUND

Item a.

GENERAL FUND | PUBLIC WORKS, STREETS, GARAGE & CEMETERY DEPARTMENTS

Purpose

To provide the residents, businesses, and visitors of the Borough with high quality, efficient, and responsive general government services, including utility support, cemetery management and road, property, and building maintenance.

Key Accomplishments

- Hired and onboarded two Maintenance Specialist positions
- Performed various safety and professional training courses, enhancing staff's development and skill set.
- Staff obtained CDL Licenses
- Performed numerous road repairs and patches to get by until a comprehensive road project is achievable.
- Initiated preparation for St. Michaels St Road Construction

Level of Service & Budget Impact

Budgeted resources are adequate to maintain a high level of service, while also allowing for increased productivity with road and general public works maintenance.

Department Goals

- To maintain a fully staffed department
- Continue to provide professional development opportunities to enhance workplace safety and skill in each department.
- To help formulate a comprehensive road capital project plan from the perspective of using in-house labor to address underground infrastructure.
- Assist in St. Michaels Street Road Construction/Rehabilitation
- Making repairs to Public Works Shop Garage Roof
- Expand the Sunset Gardens Cemetery

Personnel

| | |
|--------------------|---------------------------|
| Tom Wetor | Public Works Director |
| Lorne Cook | Public Works Foreman |
| Elsie Bailey | Administrative Assistant |
| Dave Bryner | Lead Mechanic |
| Jake Eastaugh | Assistant Mechanic |
| Corey Ostrander | Maintenance Specialist II |
| Bill Grover | Maintenance Specialist II |
| Tom Gillen | Maintenance Specialist I |
| Hunter Wiederspohn | Maintenance Specialist I |

FY 2024: 8.0 FTE

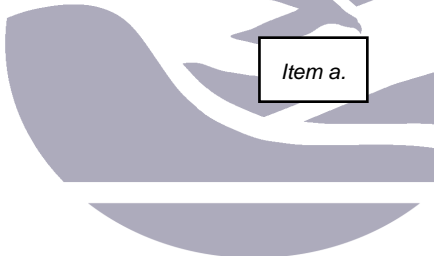
FY 2025: 7.0 FTE

FY 2026: 7.0 FTE

Trends & Future Challenges

- Addressing underground collection and distribution infrastructure
- Catch up with deferred maintenance of roads
- Optimizing the use and maintenance of current capital equipment

FY2026 Annual Budget
GENERAL FUND



Item a.

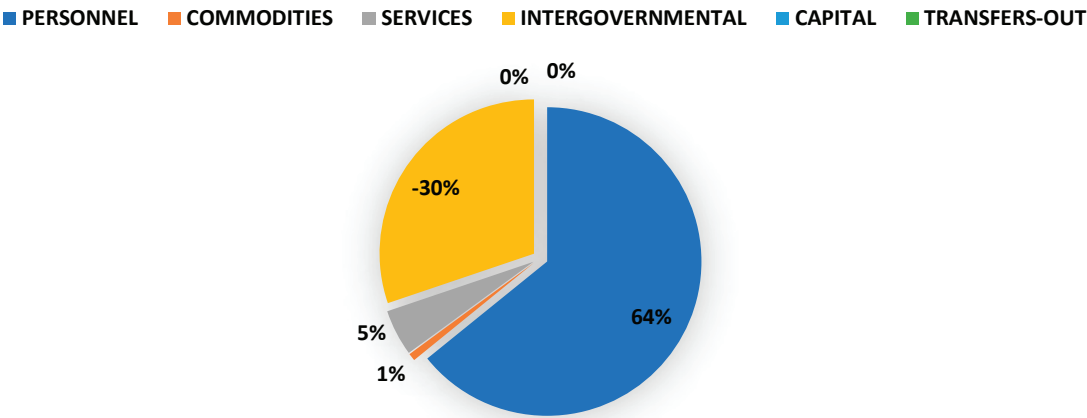
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 11000, Dept 021

GENERAL FUND
PUBLIC WORKS DEPARTMENT
SUMMARY OF EXPENDITURES

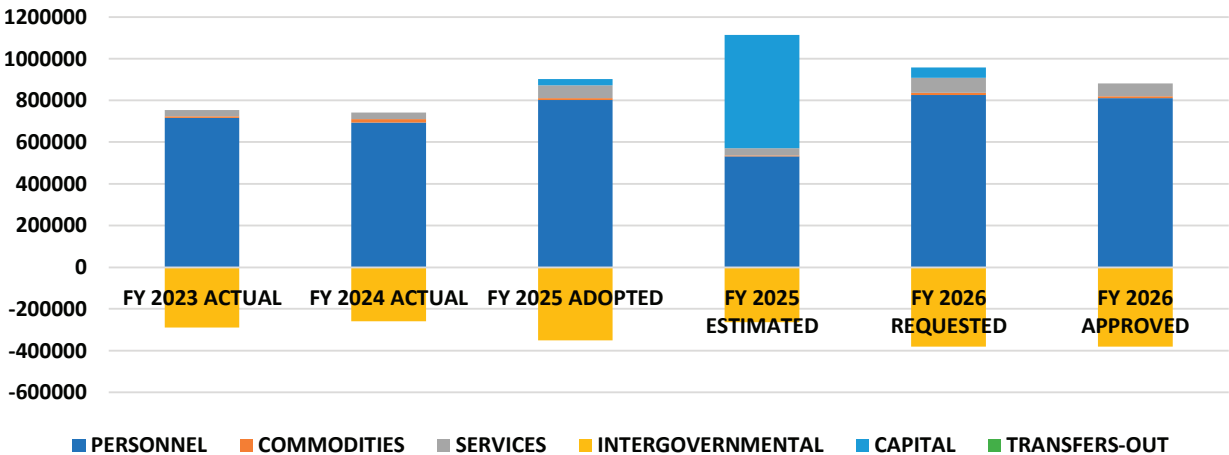
SUMMARY OF EXPENDITURES BY TYPE

| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|--------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| PERSONNEL | 716,299 | 693,161 | 800,887 | 530,998 | 825,052 | 810,052 |
| COMMODITIES | 6,693 | 16,373 | 9,450 | 4,423 | 11,450 | 9,950 |
| SERVICES | 29,890 | 31,692 | 62,220 | 34,346 | 71,258 | 61,258 |
| INTERGOVERNMENTAL | (289,355) | (259,522) | (351,215) | (263,825) | (381,337) | (381,337) |
| CAPITAL | - | - | 30,000 | 544,453 | 50,000 | - |
| TRANSFERS-OUT | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 463,528 | 481,704 | 551,343 | 850,396 | 576,424 | 499,924 |

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES



PW EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #021

GENERAL FUND
PUBLIC WORKS DEPARTMENT
DETAIL OF EXPENDITURES

| | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---|--|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| PUBLIC WORKS GENERAL FUND EXPENDITURES | | | | | | | |
| 11000 021 6001 | Salaries & Wages | \$ 404,979 | \$ 391,913 | \$ 421,401 | \$ 312,958 | \$ 481,946 | \$ 481,946 |
| 11000 021 6002 | Temporary Wages | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11000 021 6005 | Overtime | \$ 45,000 | \$ 45,858 | \$ 59,048 | \$ 26,468 | \$ 44,628 | \$ 44,628 |
| 11000 021 6100 | Employer Cost | \$ 262,988 | \$ 252,449 | \$ 290,438 | \$ 187,529 | \$ 263,478 | \$ 263,478 |
| 11000 021 7001 | Materials & Supplies | \$ 4,396 | \$ 14,769 | \$ 3,000 | \$ 699 | \$ 3,000 | \$ 3,000 |
| 11000 021 7002 | Facility Repair & Maintenance | \$ - | \$ 737 | \$ 1,000 | \$ 2,133 | \$ 1,500 | \$ 1,500 |
| 11000 021 7008 | Non-Capital Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11000 021 7010 | Vehicle Maintenance | \$ - | \$ - | \$ - | \$ - | \$ 1,500 | \$ - |
| 11000 021 7018 | Miscellaneous Tools | \$ - | \$ - | \$ 1,200 | \$ 1,000 | \$ 1,200 | \$ 1,200 |
| 11000 021 7100 | Uniform, gear & clothing allowance | \$ 2,297 | \$ 867 | \$ 4,250 | \$ 591 | \$ 4,250 | \$ 4,250 |
| 11000 021 7502 | Phone/Internet | \$ 5,276 | \$ 5,329 | \$ 6,331 | \$ 7,832 | \$ 7,800 | \$ 7,800 |
| 11000 021 7503 | Information Technology | \$ 2,817 | \$ 760 | \$ 3,000 | \$ - | \$ 10,000 | \$ - |
| 11000 021 7505 | Travel, Training, and Professional Development | \$ 3,332 | \$ 2,941 | \$ 30,000 | \$ 4,043 | \$ 35,000 | \$ 20,000 |
| 11000 021 7506 | Publications & Advertising | \$ - | \$ 140 | \$ - | \$ - | \$ - | \$ - |
| 11000 021 7507 | Dues & Subscriptions | \$ - | \$ - | \$ 550 | \$ 550 | \$ 550 | \$ 550 |
| 11000 021 7508 | Insurance | \$ 16,179 | \$ 23,038 | \$ 24,839 | \$ 24,839 | \$ 26,408 | \$ 26,408 |
| 11000 021 7515 | Permits, Inspections & Compliance | \$ - | \$ 25 | \$ - | \$ - | \$ - | \$ - |
| 11000 021 7519 | Professional Services | \$ 5,618 | \$ 2,400 | \$ 27,500 | \$ 1,125 | \$ 26,500 | \$ 26,500 |
| 11000 021 7621 | Public Works Labor Charges | \$ (292,836) | \$ (263,571) | \$ (358,775) | \$ (263,976) | \$ (385,236) | \$ (385,236) |
| 11000 021 7622 | Charges from Garage | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11000 021 7629 | Charges from Capital Facilities | \$ 3,481 | \$ 4,049 | \$ 7,560 | \$ 152 | \$ 3,899 | \$ 3,899 |
| 11000 021 7900 | Capital Expenditures | \$ - | \$ - | \$ 30,000 | \$ 544,453 | \$ 50,000 | \$ - |
| TOTAL PUBLIC WORKS EXPENDITURES | | \$ 463,528 | \$ 481,704 | \$ 551,343 | \$ 850,396 | \$ 576,424 | \$ 499,924 |

JUSTIFICATION & EXPLANATION
PUBLIC WORKS DEPARTMENT

GL ACCT DESCRIPTION

| | | | | | | |
|------|---|------------------|-----------------|-----------------|-----------|----------------|
| 6001 | SALARIES & WAGES | | | | | |
| | Public Works Director Salary | | | | \$ | 102,479 |
| | Public Works Foreman Salary | | | | \$ | 81,900 |
| | Administrative Assistant | | | | \$ | 54,898 |
| | Maintenance Specialist II Salary | | | | \$ | 68,205 |
| | Maintenance Specialist I Salary | | | | \$ | 58,050 |
| | Maintenance Specialist I Salary | | | | \$ | 49,546 |
| | Maintenance Specialist II Salary | | | | \$ | 66,867 |
| | TOTAL | | | | \$ | 481,946 |
| 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 | \$ 4,647 | \$ - | \$ 1,800 | \$ | 6,447 |
| | Maintenance Specialist I OT/Standby | \$ 3,946 | \$ - | \$ 1,800 | \$ | 5,746 |
| | Maintenance Specialist II OT/Acting/Standby | \$ 4,803 | \$ - | \$ 1,800 | \$ | 6,603 |
| | TOTAL | \$ 30,166 | \$ 5,462 | \$ 9,000 | \$ | 44,628 |

FY2026 Annual Budget

GENERAL FUND

Item a.

JUSTIFICATION & EXPLANATION

PUBLIC WORKS DEPARTMENT CONTINUED

GL ACCT DESCRIPTION

| | | | |
|------|--|-----------|----------------|
| 61XX | EMPLOYER COSTS | | |
| | FICA, SBS AND MEDICARE (7.58%) | \$ | 39,914 |
| | STATE OF ALASKA PERS (22%) | \$ | 120,188 |
| | GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | \$ | 103,376 |
| | TOTAL | \$ | 263,478 |
| 7001 | MATERIALS & SUPPLIES - ALLOTMENT FOR OFFICE SUPPLIES, CLEANING SUPPLIES, TAPE MEASURERS, THERMOMETERS, WRANGELL CLEAUP DAY SUPPLIES, AND OTHER MISC. EQUIPMENT & SUPPLIES | | |
| 7002 | FACILITY REPAIR & MAINTENANCE - ALLOTMENT FOR MISC. PW FACILITY REPAIRS & MAINT. | | |
| 7008 | NON-CAPITAL EQUIPMENT - ALLOTMENT FOR A FIELD COMPUTER FOR DIRECTOR | | |
| 7009 | EQUIPMENT REPAIR & MAINTENANCE - ALLOTMENT FOR MISC. EQUIPMENT REPAIR & MAINTENANCE | | |
| 7010 | VEHICLE MAINTENANCE - ANNUAL ALLOTMENT FOR DEPT VEHICLE TIRES, OIL CHANGES, AND OTHER MISC. BASIC REPAIRS | | |
| 7018 | MISCELLANEOUS TOOLS - ALLOTMENT FOR TOOLS SUCH AS FLASHLIGHTS, HAND TOOLS, MISC TOOLS FOR WATER, SEWER, STREETS, EQUIPMENT & SYSTEMS | | |
| 7110 | UNIFORM, GEAR & CLOTHING ALLOWANCE - ALLOTMENT FOR CLOTHING ALLOWANCE FOR FOUR EMPLOYEES, HIGH VISABILITY RAIN GEAR, AND OTHER MISC. PPE | | |
| 7502 | PHONE/INTERNET - ALLOTMENT FOR PHONE LAND LINES, INTERNET SERVICE, AND CELL PHONES FOR CALL OUTS & STANDBY | | |
| 7505 | TRAVEL, TRAINING AND PROFESSIONAL DEVELOPMENT - ALLOTMENT FOR STAFF TRAVEL, CDL RENEWAL AND CEU/CERTIFICATION RENEWALS | | |
| 7506 | PUBLICATIONS & ADVERTISING - ALLOTMENT FOR MISC. PUBLICATIONS AND JOB ADVERTISEMENTS | | |
| 7507 | DUES & SUBSCRIPTIONS - ALLOTMENT FOR SAFETY MEETINGS SERVICES | | |
| 7508 | INSURANCE - ALLOTMENT FOR VEHICLE AND BUILDING INSURANCE | | |
| 7515 | PERMITS, INSPECTIONS & COMPLIANCE - ALLOTMENT FOR REQUIRED INSPECTIONS & OTHER MISC. COMPLIANCE REQUIREMENTS | | |
| 7519 | PROFESSIONAL SERVICES - ALLOTMENT FOR SURVEY WORK AND PRE-EMPLOYMENT/RANDOM DRUG TESTS | | |
| 7621 | PUBLIC WORKS LABOR CHARGES - COST OF HOURS LOGGED TO STREET MAINTENANCE BY PUBLIC WORKS | | |
| 7622 | CHARGES FROM GARAGE - COSTS FOR LABOR FROM GARAGE FOR VEHICLE & EQUIPMENT MAINTENANCE & REPAIR | | |
| 7629 | CHARGES FROM CAPITAL FACILITIES - ALLOTMENT FOR CAPITAL FACILITIES MAINTENANCE, CUSTODIAL, AND MANAGEMENT SERVICES | | |
| 7900 | CAPITAL EXPENDITURES - OPERATIONAL EQUIPMENT & VEHICLES ABOVE \$5,000 THAT ARE CAPITALIZED AND DEPRECIATED OVER A PREDETERMINED USEFUL LIFE | | |

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 11000, Dept 022

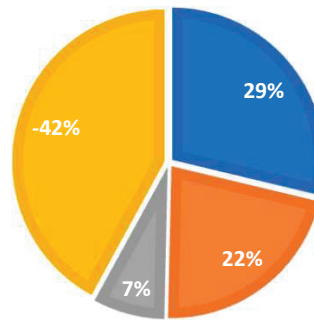
GENERAL FUND
GARAGE DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

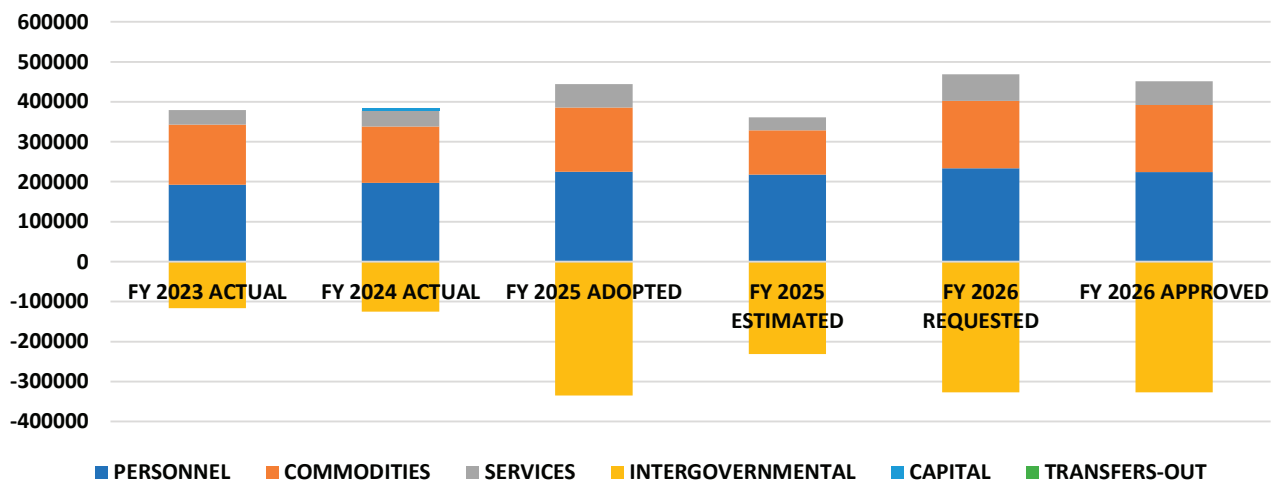
| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---------------------------|-------------------|----------------|--------------------|----------------------|----------------------|---------------------|
| PERSONNEL | 192,210 | 197,518 | 224,592 | 217,262 | 233,862 | 223,862 |
| COMMODITIES | 150,998 | 140,780 | 161,100 | 112,009 | 168,400 | 168,400 |
| SERVICES | 36,199 | 39,358 | 58,823 | 31,460 | 66,745 | 59,245 |
| INTERGOVERNMENTAL | (116,141) | (125,028) | (334,899) | (230,949) | (327,510) | (327,510) |
| CAPITAL | - | 6,059 | - | - | - | - |
| TRANSFERS-OUT | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 263,266 | 258,686 | 109,616 | 129,782 | 141,498 | 123,998 |

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES

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



GARAGE EXPENDITURES BY FISCAL YEAR



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

FY2026 Annual Budget

GENERAL FUND

Item a.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #022

GENERAL FUND
GARAGE DEPARTMENT
DETAIL OF EXPENDITURES

| GARAGE GENERAL FUND EXPENDITURES | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|----------------------------------|--|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| 11000 022 6001 | Salaries & Wages | \$ 117,753 | \$ 119,079 | \$ 131,163 | \$ 131,163 | \$ 139,191 | \$ 139,191 |
| 11000 022 6005 | Overtime | \$ 739 | \$ 5,547 | \$ 5,223 | \$ 3,519 | \$ 4,130 | \$ 4,130 |
| 11000 022 6100 | Employer Costs | \$ 70,172 | \$ 73,527 | \$ 73,206 | \$ 73,206 | \$ 75,542 | \$ 75,542 |
| 11000 022 7001 | Materials & Supplies | \$ 6,972 | \$ 2,741 | \$ 7,000 | \$ 3,540 | \$ 7,200 | \$ 7,200 |
| 11000 022 7002 | Facility Repair & Maintenance | \$ 7,052 | \$ 2,280 | \$ 10,000 | \$ 480 | \$ 19,200 | \$ 19,200 |
| 11000 022 7010 | Vehicle Maintenance | \$ - | \$ 10 | \$ 1,500 | \$ 2,368 | \$ 1,500 | \$ 1,500 |
| 11000 022 7015 | Fuel - Automotive | \$ 122,823 | \$ 123,690 | \$ 129,600 | \$ 92,567 | \$ 125,000 | \$ 125,000 |
| 11000 022 7017 | Fuel - Heating | \$ 10,238 | \$ 8,901 | \$ 11,000 | \$ 10,029 | \$ 10,000 | \$ 10,000 |
| 11000 022 7018 | Miscellaneous Tools | \$ 3,478 | \$ 3,109 | \$ - | \$ 2,520 | \$ 3,500 | \$ 3,500 |
| 11000 022 7100 | Clothing & Gear | \$ 434 | \$ 48 | \$ 2,000 | \$ 505 | \$ 2,000 | \$ 2,000 |
| 11000 022 7501 | Utilities | \$ 26,317 | \$ 23,694 | \$ 27,700 | \$ 19,686 | \$ 25,484 | \$ 25,484 |
| 11000 022 7502 | Phone/Internet | \$ 1,561 | \$ 1,475 | \$ 2,000 | \$ 3,016 | \$ 2,298 | \$ 2,298 |
| 11000 022 7503 | Information Technology | \$ 3,257 | \$ 4,087 | \$ 9,850 | \$ 2,796 | \$ 9,850 | \$ 9,850 |
| 11000 022 7505 | Travel, Training, and Professional Development | \$ 3,546 | \$ (636) | \$ 15,000 | \$ 9,374 | \$ 15,000 | \$ 5,000 |
| 11000 022 7507 | Membership & Dues | \$ - | \$ 99 | \$ - | \$ - | \$ - | \$ - |
| 11000 022 7508 | Insurance | \$ 4,109 | \$ 4,851 | \$ 4,273 | \$ 4,273 | \$ 4,614 | \$ 4,614 |
| 11000 022 7515 | Health & Safety Permits, Inspections, Compliance | \$ - | \$ 558 | \$ - | \$ - | \$ 2,000 | \$ 2,000 |
| 11000 022 7519 | Professional/Contractual Services | \$ 955 | \$ 4,594 | \$ 15,000 | \$ 1,689 | \$ 22,500 | \$ 15,000 |
| 11000 022 7621 | Public Works Labor Charges | \$ - | \$ - | \$ 3,588 | \$ 3,588 | \$ 3,852 | \$ 3,852 |
| 11000 022 7622 | Charges from Garage | \$ (116,141) | \$ (125,028) | \$ (338,487) | \$ (234,537) | \$ (331,362) | \$ (331,362) |
| 11000 022 7629 | Charges from Capital Facilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11000 022 7900 | Capital Expenditures | \$ - | \$ 6,059 | \$ - | \$ - | \$ - | \$ - |
| TOTAL GARAGE EXPENDITURES | | \$ 263,266 | \$ 258,686 | \$ 109,616 | \$ 129,782 | \$ 141,498 | \$ 123,998 |

JUSTIFICATION & EXPLANATION GARAGE DEPARTMENT

GL ACCT DESCRIPTION

6001 SALARIES & WAGES

| | |
|---------------------------|-------------------|
| Lead Mechanic Salary | \$ 78,627 |
| Assistant Mechanic Salary | \$ 60,564 |
| TOTAL | \$ 139,191 |

6005 OVERTIME

| | |
|-----------------------|-----------------|
| Lead Mechanic OT | \$ 2,824 |
| Assistant Mechanic OT | \$ 1,305 |
| TOTAL | \$ 4,130 |

61XX EMPLOYER COSTS

| | |
|--|------------------|
| FICA, SBS AND MEDICARE (7.58%) | \$ 10,864 |
| STATE OF ALASKA PERS (22%) | \$ 31,530 |
| GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | \$ 33,148 |
| TOTAL | \$ 75,542 |

JUSTIFICATION & EXPLANATION*GARAGE DEPARTMENT*

- 7001 **MATERIALS & SUPPLIES** - ALLOTMENT FOR OFFICE SUPPLIES, CLEANING SUPPLIES, TAPE MEASURERS, 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**- AUTOMATIVE 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 VISABILITY 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

FY2026 Annual Budget

GENERAL FUND

Item a.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 11000, Dept 024

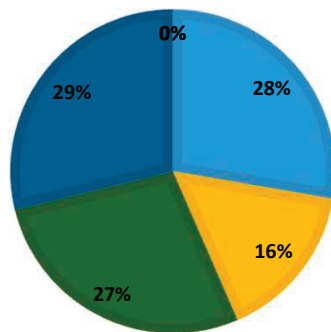
GENERAL FUND
STREETS DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

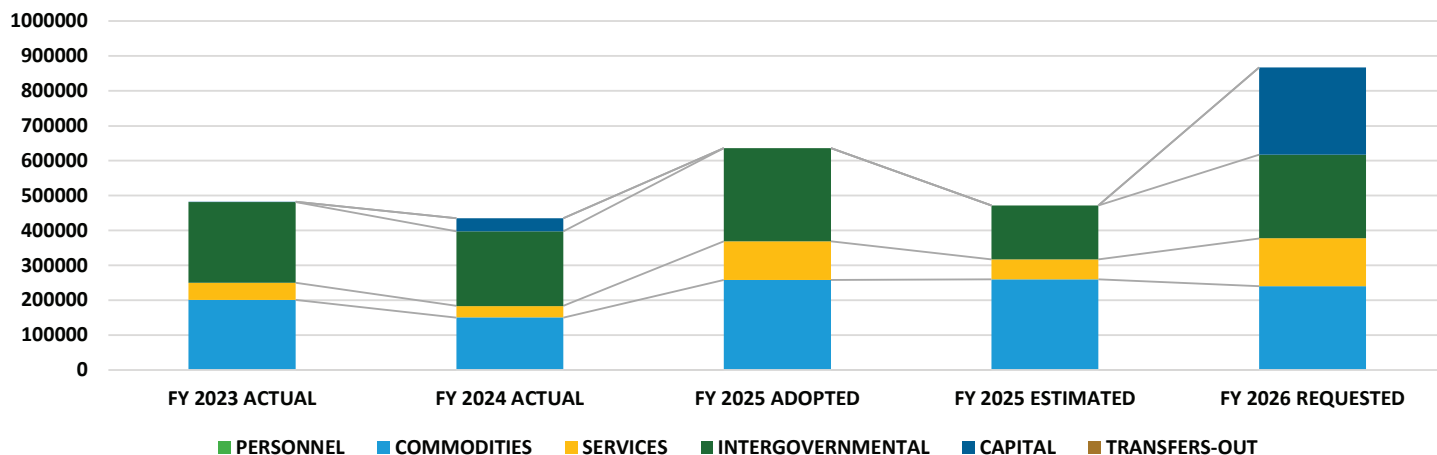
| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| PERSONNEL | - | - | - | - | - | - |
| COMMODITIES | 200,934 | 150,422 | 258,000 | 260,205 | 240,500 | 210,500 |
| SERVICES | 49,034 | 33,273 | 111,100 | 56,391 | 136,649 | 106,649 |
| INTERGOVERNMENTAL | 231,001 | 213,714 | 266,388 | 154,381 | 240,126 | 240,126 |
| CAPITAL | 1,008 | 37,634 | - | - | 250,000 | 15,000 |
| TRANSFERS-OUT | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 481,977 | 435,044 | 635,488 | 470,977 | 867,275 | 572,275 |

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES

PERSONNEL COMMODITIES SERVICES INTERGOVERNMENTAL CAPITAL TRANSFERS-OUT



STREETS EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #024

GENERAL FUND
STREETS DEPARTMENT
DETAIL OF EXPENDITURES

| STREETS GENERAL FUND EXPENITURES | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|-----------------------------------|-----------------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| 11000 024 7001 | Materials & Supplies | \$ 33,130 | 423 | \$ 3,000 | \$ 8,528 | \$ 5,000 | \$ 5,000 |
| 11000 024 7008 | Non-Capital Equipment | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 11000 024 7009 | Equipment Repair & Maintenance | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 11000 024 7010 | Vehicle Maintenance | \$ 63,426 | 49,186 | \$ 100,000 | \$ 137,750 | \$ 75,000 | \$ 50,000 |
| 11000 024 7011 | Equipment Rental Expense | \$ 9,000 | 7,250 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 11000 024 7030 | Maintenance Materials & Supplies | \$ 95,379 | 93,563 | \$ 125,000 | \$ 88,927 | \$ 130,500 | \$ 130,500 |
| 11000 024 7033 | Street Lighting Maintenance | \$ - | - | \$ 20,000 | \$ 15,000 | \$ 20,000 | \$ 15,000 |
| 11000 024 7501 | Utilities | \$ 36,538 | 27,131 | \$ 36,100 | \$ 26,079 | \$ 31,649 | \$ 31,649 |
| 11000 024 7503 | Information Technology | \$ 1,420 | - | \$ - | \$ - | \$ - | \$ - |
| 11000 024 7519 | Professional/Contractual Services | \$ 11,076 | 6,142 | \$ 75,000 | \$ 30,313 | \$ 105,000 | \$ 75,000 |
| 11000 024 7621 | Public Works Labor Charges | \$ 197,915 | 175,234 | \$ 179,388 | \$ 106,462 | \$ 154,094 | \$ 154,094 |
| 11000 024 7622 | Charges from Garage | \$ 33,086 | 38,480 | \$ 87,000 | \$ 47,919 | \$ 86,031 | \$ 86,031 |
| 11000 024 7629 | Charges from Capital Facilities | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 11000 024 7900 | Capital Expenditures | \$ 1,008 | 37,634 | \$ - | \$ - | \$ 250,000 | \$ 15,000 |
| TOTAL STREETS EXPENDITURES | | \$ 481,977 | 435,044 | \$ 635,488 | \$ 470,977 | \$ 867,275 | \$ 572,275 |

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 CONTRACTURAL 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 |

FY2026 Annual Budget

GENERAL FUND

Item a.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #026

GENERAL FUND
CEMETERY DEPARTMENT
DETAIL OF EXPENDITURES

| | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---|--------------------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| CEMETERY GENERAL FUND REVENUES | | | | | | | |
| 11000 026 4330 | Cemetery Services | \$ 7,887 | \$ 3,830 | \$ 5,000 | \$ 1,808 | \$ 3,000 | \$ 1,000 |
| 11000 026 4335 | Cemetery Plot Sales | \$ 839 | \$ 1,511 | \$ 1,000 | \$ 838 | \$ 1,000 | \$ 1,000 |
| TOTAL CEMETARY REVENUES | | \$ 8,726 | \$ 5,341 | \$ 6,000 | \$ 2,646 | \$ 4,000 | \$ 2,000 |
| CEMETERY GENERAL FUND EXPENDITURES | | | | | | | |
| 11000 026 7001 | Materials & Supplies | \$ 2,371 | \$ 11 | \$ 2,500 | \$ 393 | \$ 2,500 | \$ 2,500 |
| 11000 026 7621 | Public Works Labor Charges | \$ 3,212 | \$ 3,057 | \$ 3,588 | \$ 3,588 | \$ 3,852 | \$ 3,852 |
| 11000 026 7629 | Charges from Capital Fac. Facilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11000 026 7900 | Capital Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL CEMETARY EXPENDITURES | | \$ 5,584 | \$ 3,068 | \$ 6,088 | \$ 3,981 | \$ 6,352 | \$ 6,352 |
| Total Cemetery Revenues | | \$ 8,726 | \$ 5,341 | \$ 6,000 | \$ 2,646 | \$ 4,000 | \$ 2,000 |
| Total Cemetery Expenditures | | \$ (5,584) | \$ (3,068) | \$ (6,088) | \$ (3,981) | \$ (6,352) | \$ (6,352) |
| Total Surplus (Deficit) | | \$ 3,142 | \$ 2,273 | \$ (88) | \$ (1,335) | \$ (2,352) | \$ (4,352) |

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, STALLING NICHE PLATES & INSTALLING HEADSTONES
- 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

GENERAL FUND | FACILITY MAINTENANCE DEPARTMENT**Purpose**

The Facility Maintenance Department ensures the safe, efficient operation of all City & Borough of Wrangell facilities. We focus on preventative maintenance, emergency repairs, and long-term facility sustainability through skilled labor, contractor collaboration, and strategic planning.

Key Accomplishments

- Completed deep preventative maintenance work that had not been addressed in years, most notably at the Public Safety Building and Nolan Center.
- Partnered with local contractors to increase understanding and response efficiency for critical facility systems.
- Repaired and maintained boilers and backup generators at the Public Safety Building to support reliable emergency power. These critical systems have seen significant progress but will require continued upgrades to meet operational standards.
- Performed essential upgrades at the Transfer Station, including compressor repairs, bay door fixes, and lighting improvements.
- Replaced the pneumatic control system at the Fire Department, stabilizing building temperatures and improving efficiency, comfort and energy use.

Level of Service & Budget Impact

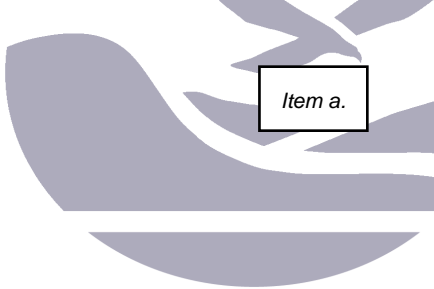
While facility maintenance remains a high priority, service levels across departments are directly impacted by limited budget resources. Staffing and project prioritization must be carefully managed to meet core needs while deferring less urgent maintenance.

Department Goals

- Streamline and fully utilize the existing asset management system, while continuing staff training on the digital preventative maintenance platform to improve tracking and accountability.
- Implement a structured maintenance schedule – daily, weekly, monthly, and seasonal – paired with a project tracking system to ensure consistency and follow-through.
- Organize and maintain mechanical rooms to enhance safety, accessibility, and overall operational efficiency.

FY2026 Annual Budget

GENERAL FUND



Item a.

Personnel

| | |
|---------------|--------------------------------------|
| Lucy Robinson | Facility Maintenance Director |
| Jim Early | Facility Maintenance Specialist Lead |
| Erik Scheib | Facility Maintenance Specialist |

| | | |
|------------------|------------------|------------------|
| FY 2024: No Data | FY 2025: 4.0 FTE | FY 2026: 3.0 FTE |
|------------------|------------------|------------------|

Performance Metrics

- Track preventative maintenance completion rates and response times to facility work orders.
- Measure facility uptime and system efficiency improvements following repairs or upgrades.
- Evaluate progress on organizational systems, asset tracking, and seasonal maintenance compliance.
- Ensure critical systems (HVAC, power, safety) remain functional through scheduled inspections and contractor coordination.

Trends & Future Challenges

- Aging infrastructure increases the demand for repairs and system replacements.
- The sheer volume of maintenance needs, coupled with budget limitations, continue to stretch response times and delay non-urgent repairs.
- Growing need for facility system knowledge and succession planning as experienced staff near retirement.
- Increased reliance on technology and automated systems requires ongoing training and technical support.

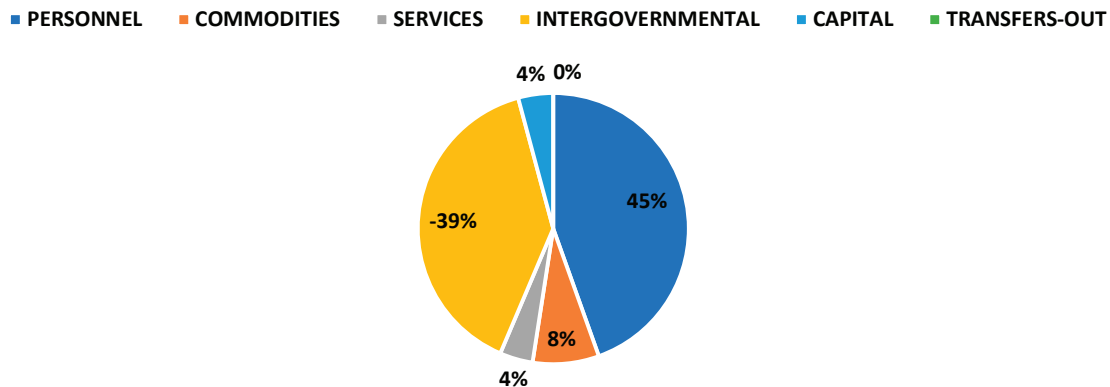
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 11000, Dept 029

GENERAL FUND
FACILITIES MAINTENANCE DEPARTMENT
SUMMARY OF EXPENDITURES

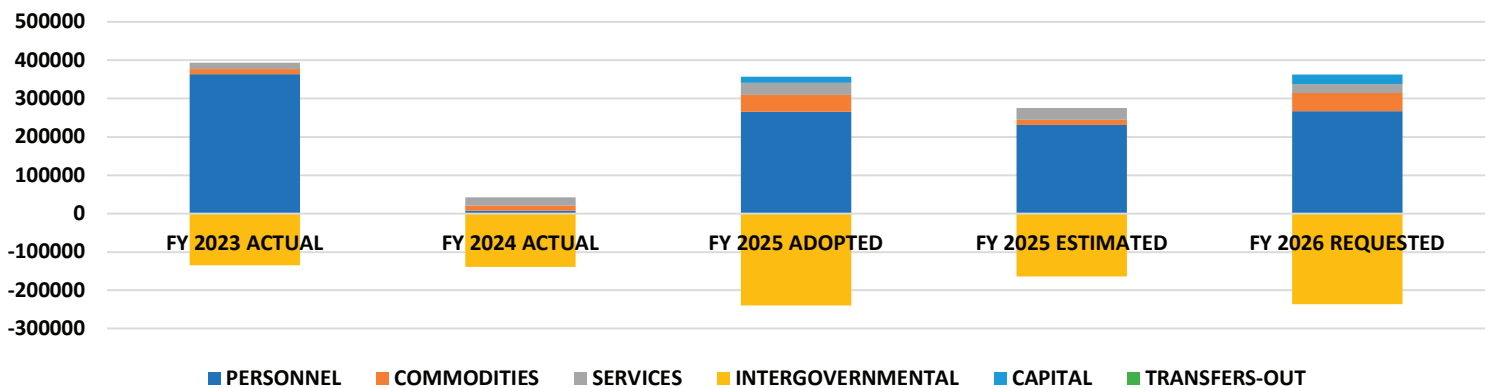
SUMMARY OF EXPENDITURES BY TYPE

| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| PERSONNEL | 364,369 | 8,319 | 265,545 | 231,555 | 267,290 | 264,290 |
| COMMODITIES | 12,767 | 12,696 | 44,500 | 12,765 | 47,500 | 8,000 |
| SERVICES | 16,604 | 21,904 | 31,374 | 30,900 | 23,663 | 20,163 |
| INTERGOVERNMENTAL | (135,058) | (139,149) | (239,883) | (163,744) | (236,619) | (236,619) |
| CAPITAL | - | - | 15,000 | - | 25,000 | - |
| TRANSFERS-OUT | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 258,682 | (96,230) | 116,536 | 111,475 | 126,834 | 55,833 |

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES



CAPITAL FACILITIES EXPENDITURES BY FISCAL YEAR



FY2026 Annual Budget

GENERAL FUND

Item a.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #29

GENERAL FUND
FACILITIES MAINTENANCE DEPARTMENT
DETAIL OF EXPENDITURES

| FACILITIES MAINTENANCE GENERAL FUND EXPENDITURES | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|--|--|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| 11000 029 6001 | Salaries & Wages | \$ 233,644 | \$ - | \$ 158,597 | \$ 151,728 | \$ 172,825 | \$ 172,825 |
| 11000 029 6005 | Overtime | \$ 1,746 | \$ - | \$ 6,123 | \$ 4,502 | \$ 3,646 | \$ 3,646 |
| 11000 029 61XX | Employer Costs | \$ 124,479 | \$ - | \$ 100,824 | \$ 75,038 | \$ 85,818 | \$ 85,818 |
| 11000 029 7001 | Materials & Supplies | \$ 3,904 | \$ 5,657 | \$ 25,000 | \$ 1,539 | \$ 20,000 | \$ 3,500 |
| 11000 029 7002 | Facility Repair & Maintenance | \$ 428 | \$ 2,699 | \$ 7,500 | \$ 7,500 | \$ 5,000 | \$ - |
| 11000 029 7008 | Non-Capital Equipment | \$ - | \$ 1,492 | \$ 5,000 | \$ 2,317 | \$ 15,000 | \$ 1,500 |
| 11000 029 7010 | Vehicle Maintenance & Repair | \$ 7,953 | \$ 2,503 | \$ 3,500 | \$ 592 | \$ 5,000 | \$ - |
| 11000 029 7017 | Fuel | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11000 029 7100 | Clothing & Gear | \$ 483 | \$ 345 | \$ 3,500 | \$ 816 | \$ 2,500 | \$ 3,000 |
| 11000 029 7502 | Phone/Internet | \$ 3,196 | \$ 4,237 | \$ 2,250 | \$ 2,728 | \$ 7,785 | \$ 7,785 |
| 11000 029 7503 | Information Technology | \$ 4,088 | \$ 5,110 | \$ 4,075 | \$ 3,124 | \$ 5,000 | \$ 2,500 |
| 11000 029 7505 | Travel, Training, and Professional Development | \$ 4,499 | \$ 8,319 | \$ - | \$ 288 | \$ 5,000 | \$ 2,000 |
| 11000 029 7506 | Publications & Advertising | \$ 863 | \$ 794 | \$ - | \$ - | \$ 1,000 | \$ - |
| 11000 029 7508 | Insurance | \$ 3,502 | \$ 5,915 | \$ 5,049 | \$ 5,049 | \$ 4,878 | \$ 4,878 |
| 11000 029 7519 | Professional Services | \$ 4,955 | \$ 5,848 | \$ 20,000 | \$ 20,000 | \$ 5,000 | \$ 5,000 |
| 11000 029 7622 | Charges from Garage | \$ 2,494 | \$ 1,894 | \$ 5,725 | \$ 3,156 | \$ 5,533 | \$ 5,533 |
| 11000 029 7629 | Charges from Capital Facilities | \$ (137,552) | \$ (141,043) | \$ (245,609) | \$ (166,900) | \$ (242,152) | \$ (242,152) |
| 11000 029 7900 | Capital Expenditures | \$ - | \$ - | \$ 15,000 | \$ - | \$ 25,000 | \$ - |
| TOTAL CAPITAL FACILITIES EXPENDITURES | | \$ 258,682 | \$ (96,230) | \$ 116,536 | \$ 111,475 | \$ 126,834 | \$ 55,833 |

JUSTIFICATION & EXPLANATION FACILITIES MAINTENANCE DEPARTMENT

GL ACCT DESCRIPTION

| | |
|---|-------------------|
| 6001 SALARIES & WAGES | |
| Facilities Custodian Salary | \$ 44,135 |
| Facilities Maintenance Lead Salary | \$ 68,205 |
| Facilities Maintenance Specialist Salary | \$ 58,686 |
| Custodian Vehicle Stipend | \$ 1,800 |
| TOTAL | \$ 172,825 |
| 6005 OVERTIME | |
| Facilities Maintenance Lead | \$ 1,960 |
| Facilities Maintenance Specialist | \$ 1,686 |
| TOTAL | \$ 3,646 |
| 61XX EMPLOYER COSTS | |
| FICA, SBS AND MEDICARE (7.58%) | \$ 13,377 |
| STATE OF ALASKA PERS (22%) | \$ 38,824 |
| GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | \$ 33,618 |
| TOTAL | \$ 85,818 |
| 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 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, 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 | |

GENERAL FUND | CAPITAL PROJECTS DEPARTMENT**Purpose**

The Capital Projects Department is responsible for planning, prioritizing, and managing large-scale municipal infrastructure projects by creating a long-term Capital Improvement Plan that outlines the community's infrastructure needs. The department coordinates strategic planning, financial capacity, and physical development for community development and infrastructure. The department serves as the Wrangell Building Official division, responsible for the administration of building codes.

Key Accomplishments

- Public Safety Building Preliminary Architectural Report
- Water Treatment Plant Improvements
- Mt Dewey Trail Extension
- Solid Waste Transfer Station Loading Dock
- Sewer Outfall Pipe Repairs
- Meyers Chuck Replacement Design and Floats Procurement
- 5th and 6th Avenues Roadway Construction
- Wrangell School Condition Surveys
- Airport Standby Generator Electrical Connectivity
- City Park Pavilion Replacement and an additional \$145,000 in State Grant Funding
- Sunset Gardens Cemetery Expansion and Columbarium Design
- St Michaels Street Rehabilitation Design
- Alder Top Village Subdivision Phase I Utilities and Roadway Design
- \$6,479,206 in State Grant Funding for the Wrangell Schools Renovation
- \$694,000 in State Grant Funding for the Stikine Middle School Roof Replacement
- \$25,000,000 in Federal Grant Funding for the Wrangell Harbor Basin Revitalization and Transformation
- \$5,000,000 in State Grant Funding for the Dam Safety & Stabilization
- \$200,000 in State Grant Funding for the East Channel Emergency Access Route
- \$175,000 in State Loan Funding (with a \$75,000 Subsidy Offer) for the Wastewater Treatment Plant Effluent Disinfection Facility

FY2026 Annual Budget

GENERAL FUND

Item a.

Level of Service & Budget Impact

The FY26 operating budget decreases department funding for wages and operating expenditures at a level similar to that in the previous year, which includes the deduction of one Project Manager position.

Department Goals

Coordinate with the Administrative team to build out a multi-year CIP capital projects and major maintenance budgets complete with a strategy to fund projects. Funding mechanisms may include property and sales tax, user fees, reserve funds, lease revenue, donations and in-kind contributions, loans, general obligation and revenue bonds, grants and loans.

Trends & Future Challenges

The Capital Projects Department is facing a dynamic and increasingly complex landscape, driven by several key trends and future issues that will significantly shape its operations and priorities:

- **Growing Project Complexity:** Capital projects are no longer straightforward undertakings. They are becoming increasingly intricate, often involving a multitude of stakeholders with diverse interests, the integration of rapidly evolving technologies, and the need for expertise across various disciplines. This heightened complexity necessitates a more sophisticated approach to project management, demanding greater allocation of resources, specialized skills, and the adoption of advanced project management methodologies to ensure successful delivery.
- **Increasing Budget Constraints and Innovative Funding:** The department faces growing pressure due to increasing budget limitations. This reality necessitates a proactive and creative approach to securing funding for essential capital projects. Innovative funding strategies, such as exploring public-private partnerships to leverage private sector investment and expertise, and continued pursuit of grant opportunities at the local, state, and federal levels, will become critical. Furthermore, locally generated revenues may play an increasingly vital role in funding locally driven projects. This could lead to difficult decisions regarding the prioritization of limited resources.
- **Prioritization of Maintenance over New Projects:** Given budget constraints and the increasing importance of locally generated revenues for locally led projects, a significant future issue may be the potential shift in focus towards the operations and maintenance of existing infrastructure assets. This includes roads, utilities (water, sewer, power), and public facilities. Ensuring the longevity and functionality of these existing assets may take precedence over initiating new capital projects. This shift requires careful asset management planning and a clear understanding of the long-term costs and benefits of both maintenance and new construction.

Personnel

Amber Al-Haddad
Mike Howell

Capital Projects Director
Senior Project Manager

FY 2024: 2.0 FTE

FY 2025: 3.0 FTE

FY 2026: 2.0 FTE

Performance Metrics

- **Funding Leverage:** Measures the amount of external funding, i.e. grants and partnerships, secured compared to the total program cost.
- **Schedule Performance:** These metrics focus on the timeliness of project delivery.
- **Project Management Efficiency:** These metrics assess the effectiveness of the project management processes.
- **Quality and Performance of Assets:** These metrics evaluate the quality of the completed projects and the performance of the resulting assets.
- **Strategic Alignment:** These metrics assess how well the CIP supports the overall goals and objectives of the Borough.
- **Transparency and Accountability:** These metrics focus on how well the CIP process and performance are communicated to stakeholders.

FY2026 Annual Budget

GENERAL FUND

Item a.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 11000, Dept 030

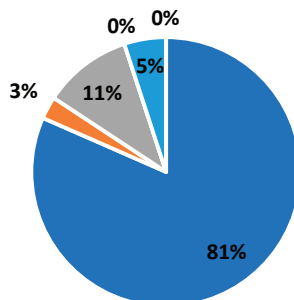
GENERAL FUND
CAPITAL PROJECTS DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

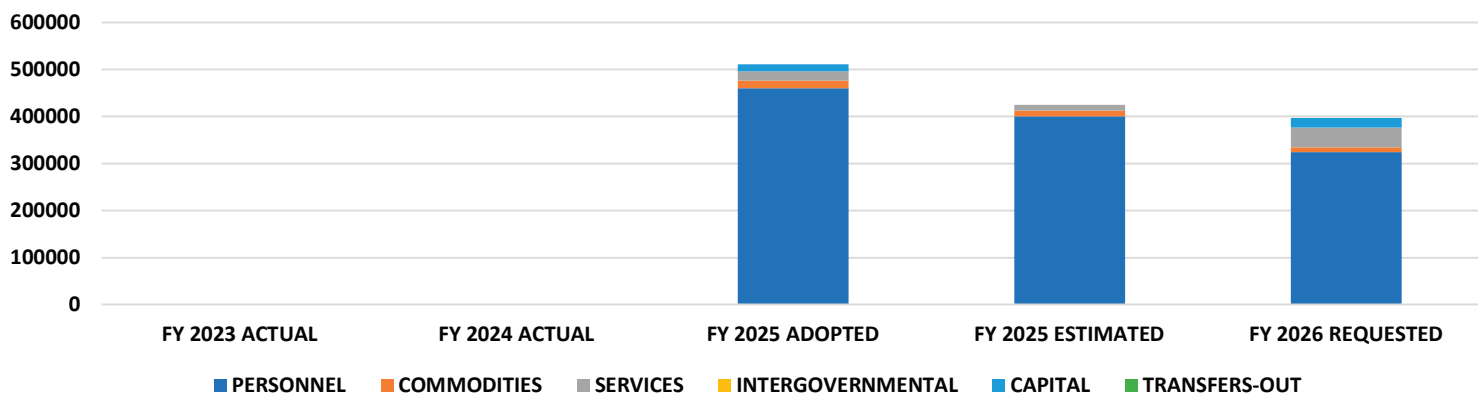
| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| PERSONNEL | - | - | 460,356 | 400,151 | 323,675 | 320,065 |
| COMMODITIES | - | - | 16,100 | 12,788 | 10,700 | 9,800 |
| SERVICES | - | - | 19,811 | 12,152 | 42,387 | 42,387 |
| INTERGOVERNMENTAL | - | - | - | - | - | - |
| CAPITAL | - | - | 15,000 | - | 20,000 | 20,000 |
| TRANSFERS-OUT | - | - | - | - | - | - |
| TOTAL EXPENDITURES | - | - | 511,267 | 425,091 | 396,762 | 392,252 |

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES

PERSONNEL COMMODITIES SERVICES INTERGOVERNMENTAL CAPITAL TRANSFERS-OUT



CAPITAL PROJECTS DEPARTMENT EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #30

GENERAL FUND
CAPITAL PROJECTS DEPARTMENT
DETAIL OF EXPENDITURES

| CAPITAL PROJECTS GENERAL FUND EXPENDITURES | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|--|--|-------------------|-------------------|-------------------|----------------------|----------------------|---------------------|
| 11000 030 6001 | Salaries & Wages | - | - | \$ 282,645 | \$ 247,323 | \$ 213,366 | \$ 213,366 |
| 11000 030 6005 | Overtime | - | - | \$ - | \$ - | \$ - | \$ - |
| 11000 030 61XX | Employer Costs | - | - | \$ 162,712 | \$ 144,419 | \$ 91,699 | \$ 91,699 |
| 11000 030 7001 | Materials & Supplies | - | - | \$ 6,000 | \$ 2,441 | \$ 5,500 | \$ 5,500 |
| 11000 030 7008 | Non-Capital Equipment | - | - | \$ 5,900 | \$ 6,846 | \$ - | \$ - |
| 11000 030 7010 | Vehicle Maintenance & Repair | - | - | \$ 1,500 | \$ 1,500 | \$ 3,000 | \$ 3,000 |
| 11000 030 7100 | Clothing & Gear | - | - | \$ 2,700 | \$ 2,000 | \$ 2,200 | \$ 1,300 |
| 11000 030 7502 | Phone/Internet | - | - | \$ 2,232 | \$ 2,232 | \$ 1,560 | \$ 1,560 |
| 11000 030 7503 | Information Technology | - | - | \$ 175 | \$ 3,795 | \$ 4,173 | \$ 4,173 |
| 11000 030 7505 | Travel, Training, and Professional Development | - | - | \$ 15,000 | \$ 8,409 | \$ 18,610 | \$ 15,000 |
| 11000 030 7506 | Publications & Advertising | - | - | \$ 5,000 | \$ 3,500 | \$ 4,250 | \$ 4,250 |
| 11000 030 7508 | Insurance | - | - | \$ 2,404 | \$ 2,404 | \$ 2,404 | \$ 2,404 |
| 11000 030 7519 | Professional Services | - | - | \$ 10,000 | \$ 222 | \$ 30,000 | \$ 30,000 |
| 11000 030 7900 | Capital Expenditures | - | - | \$ 15,000 | \$ - | \$ 20,000 | \$ 20,000 |
| TOTAL CAPITAL FACILITIES EXPENDITURES | | \$ - | \$ - | \$ 511,267 | \$ 425,091 | \$ 396,762 | \$ 392,252 |

JUSTIFICATION & EXPLANATION
CAPITAL PROJECTS DEPARTMENT

| GL ACCT DESCRIPTION | | |
|---------------------|---|-------------------|
| 6001 | SALARIES & WAGES | |
| | Capital Projects Director Salary | \$ 113,145 |
| | Senior Project Manager | \$ 100,221 |
| | TOTAL | \$ 213,366 |
| 61XX | EMPLOYER COSTS | |
| | FICA, SBS AND MEDICARE (7.58%) | \$ 16,173 |
| | STATE OF ALASKA PERS (22%) | \$ 46,941 |
| | GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | \$ 28,585 |
| | TOTAL | \$ 91,699 |
| 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 | |

FY2026 Annual Budget GENERAL FUND

Item a.

GENERAL FUND | ECONOMIC DEVELOPMENT DEPARTMENT

Purpose

The Community and Economic Development Department is responsible for the Planning and Zoning aspects of the community; provides visitor industry coordination, staff support to the Wrangell Convention and Visitor Bureau and implements all tourism advertising and promotional activities; provides economic development support and development opportunities for individuals and businesses; provides grant application and implementation assistance; and assists with public communications to and from all Departments.

The Department plays a vital role in shaping Wrangell's future. Its mission is to foster a sustainable and vibrant community, deeply rooted in strategic planning and active public engagement. Staff are committed to guiding the development of industry growth, comprehensive land use and organizational policies that align with the goals and objectives of the Borough. Through collaborative efforts, staff aim to enhance the health, safety, comfort, and welfare of our residents, ensuring a thriving, well-balanced community that serves the interests and well-being of all.

Key Accomplishments

- Planning, facilitation and implementation of Alder Top Land Sales
- Facilitated community-wide Home-Wise information fair to support residential development and construction
- Community and public engagement regarding development of the Six-Mile-Deep Water port including presentations to potential investors at the federal level and private sector
- Implementation of new Planning and Zoning codes
- Assistance with land lease negotiations and development plans for Borough owned property
- Review of the Hazard Mitigation Plan and developed plans for annual and 5-year renewal
- Initiated Borough Rebrand project with consultants and local design group
- Critical incident management and communications during the November landslide
- Grant management for the Community Addressing project, Port Infrastructure Development Program and Thriving Communities
- Submitted grant application to update the Wrangell Comprehensive Plan
- Developed and began marketing initiatives for the City and Borough of Wrangell
- Facilitated state-wide Recreation Conference for the purposes of Economic Development
- Completed GIS training and mapping updates

Level of Service & Budget Impact

Budgeted resources are adequate to meet the current level of service. Increased funds were requested to build the Borough's marketing and community development plans. To address larger projects, such as professional services to update the Boroughs Comprehensive Plan and Zoning Code and Community Addressing, additional funding will need to be secured.

Department Goals

The Economic Development division of the department aims to develop and strengthen a resilient and varied economy, sustained by a dependable tax base to maintain, and enhance public facilities and infrastructure, and to preserve the town's unique natural beauty, historical heritage, maritime environment, and cultural diversity.

- Encourage industry and business development in order to diversify the economy
- Promote and fund infrastructure projects that enables economic growth
- Strengthen the economy by bolstering workforce development initiatives
- Establish and strengthen private and public partnerships
- Actively support local business by providing resources, guidance, and networking opportunities

The Planning & Zoning division of the department seeks to responsibly guide the development and growth of Wrangell through thoughtful planning and effective zoning, balancing community needs, environmental stewardship, and sustainable development to ensure a well-planned and vibrant community for current and future generations.

- Effectively plan for and prioritize public safety and emergency response
- Support increased transportation access to Wrangell
- Plan and execute zoning and land developments for productive and/or private use
- Assess and update policies to ensure modern standards are met and upheld
- Routinely and prudently address apparent and legitimate zoning code violations
- Proactively management land-related concerns that may impact development prospects

Trends & Future Challenges

TRENDS

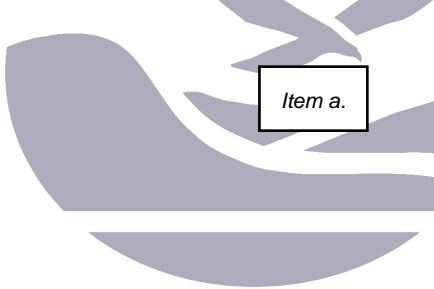
- A move away from resource-based industries (timber, mining) towards tourism, service industries, and remote work opportunities.
- Growing emphasis on environmentally responsible practices in tourism, fisheries, and resource management.
- Improved communication technologies enabling remote work and potentially attracting new residents.

CHALLENGES

- Population declines and aging population
- High cost of living
- Aging infrastructure
- Transportation and freight costs
- Competition for limited resources
- Childcare and workforce development
- Reductions in public education funding

FY2026 Annual Budget

GENERAL FUND



Item a.

Personnel

| | | |
|------------------|---|------------------|
| Kate Thomas | Economic Development Director | |
| J.R. Meek | Marketing and Community Development Coordinator | |
| FY 2024: 2.0 FTE | FY 2025: 2.0 FTE | FY 2026: 2.0 FTE |

Performance Metrics

The Economic Development Department measures community success in a broader way, than just economic growth. The City and Borough of Wrangell leadership looks at factors like job creation, public participation, and even quality of life to understand how well the community and region are truly thriving.

Staff utilize the following performance metrics to gauge the success of the department’s mission, goals and objectives:

- Local population and median household incomes
- Employment rates
- Number of public meetings, workshops, and focus groups held
- Public participation rate in meetings and surveys
- Website traffic and social media engagement
- Media coverage
- Number of new businesses established
- Regional economic and business climate statistics and reports
- Downtown business vacancy rate
- Increase in outside investment
- Increase in real estate sales, both private and public
- Number of jobs created through new or expanded businesses
- Number of infrastructure projects completed
- Percentage of Six-Mile-Deep Water Port development plan completed
- Grant funding acquired for economic and infrastructure projects
- Partner satisfaction surveys
- Number of joint projects or initiatives undertaken with partner organizations
- Increase in student enrollment in trade or vocational programs offered at Wrangell Public Schools

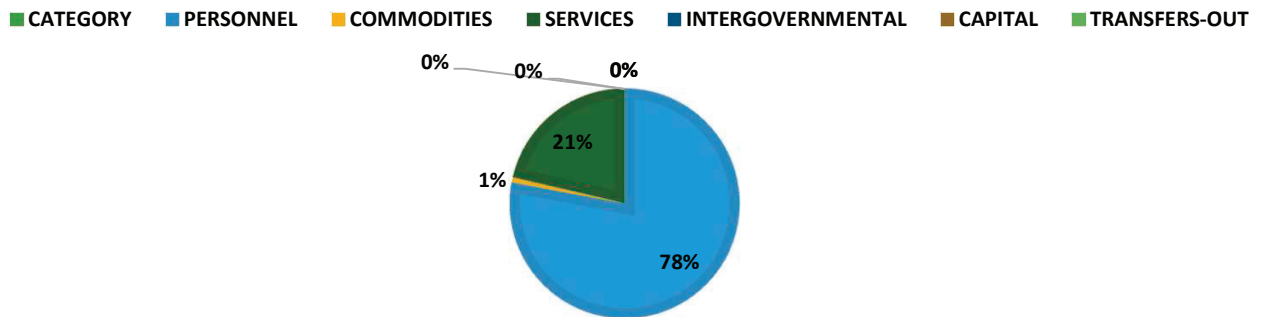
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 11000, Dept 032

GENERAL FUND
ECONOMIC DEVELOPMENT DEPARTMENT
SUMMARY OF EXPENDITURES

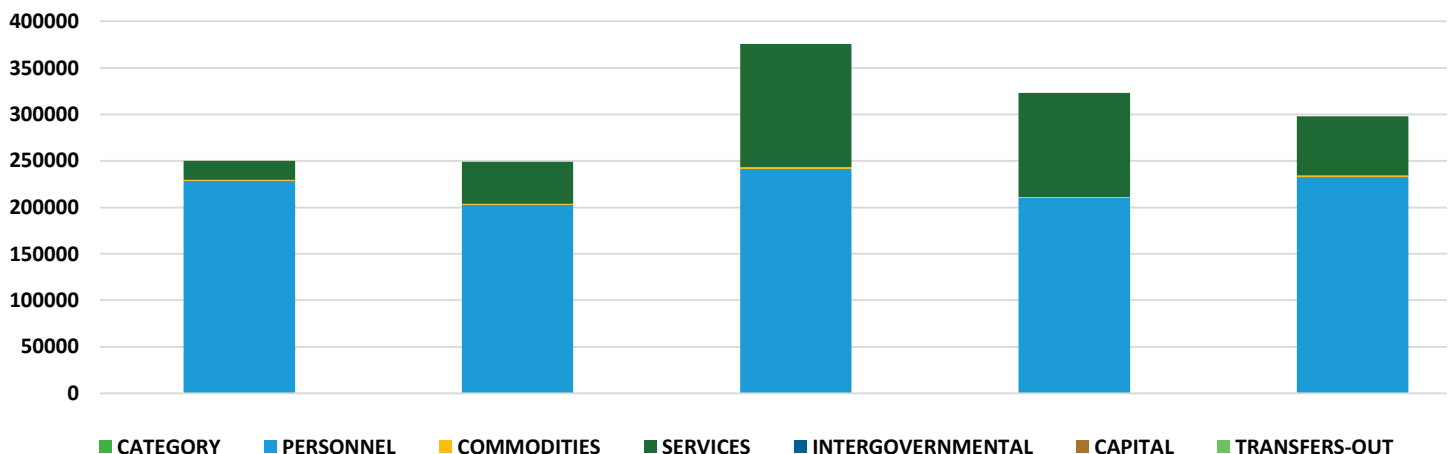
SUMMARY OF EXPENDITURES BY TYPE

| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| PERSONNEL | 228,602 | 203,013 | 241,141 | 209,942 | 232,325 | 232,325 |
| COMMODITIES | 733 | 904 | 2,000 | 1,250 | 2,000 | 2,000 |
| SERVICES | 20,685 | 45,217 | 132,305 | 111,991 | 63,592 | 60,592 |
| INTERGOVERNMENTAL | - | - | - | - | - | - |
| CAPITAL | - | - | - | - | - | - |
| TRANSFERS-OUT | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 250,019 | 249,134 | 375,446 | 323,183 | 297,917 | 294,917 |

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES



ECONOMIC DEVELOPMENT EXPENDITURES BY FISCAL YEAR



FY2026 Annual Budget

GENERAL FUND

Item a.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000 Dept #032

GENERAL FUND
ECONOMIC DEVELOPMENT DEPARTMENT
DETAIL OF EXPENDITURES

| ECONOMIC DEVELOPMENT GENERAL FUND EXPENDITURES | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|--|-----------------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| 11000 032 6001 | Salaries & Wages | \$ 128,334 | 145,976 | \$ 164,415 | \$ 133,301 | \$ 155,907 | \$ 155,907 |
| 11000 032 61XX | Employer Costs | \$ 84,687 | 54,534 | \$ 69,225 | \$ 70,142 | \$ 66,417 | \$ 66,417 |
| 11000 032 7001 | Materials & Supplies | \$ 588 | 864 | \$ 1,500 | \$ 1,000 | \$ 1,500 | \$ 1,500 |
| 11000 032 7004 | Postage & Shipping | \$ 145 | 40 | \$ 500 | \$ 250 | \$ 500 | \$ 500 |
| 11000 032 7502 | Phone/Internet | \$ 705 | 705 | \$ 705 | \$ 881 | \$ 705 | \$ 705 |
| 11000 032 7503 | Information Technology | \$ 6,181 | 5,871 | \$ 10,250 | \$ 7,500 | \$ 8,390 | \$ 8,390 |
| 11000 032 7505 | Travel & Training | \$ 15,580 | 2,502 | \$ 7,500 | \$ 6,499 | \$ 10,000 | \$ 10,000 |
| 11000 032 7506 | Publications & Advertising | \$ 560 | 17,789 | \$ 3,000 | \$ 3,000 | \$ 13,000 | \$ 10,000 |
| 11000 032 7507 | Memberships & Dues | \$ 812 | 455 | \$ 1,350 | \$ 610 | \$ 1,497 | \$ 1,497 |
| 11000 032 7508 | Insurance | \$ - | 1,129 | \$ - | \$ - | \$ - | \$ - |
| 11000 032 7519 | Professional Services Contractual | \$ 10,438 | 19,000 | \$ 117,000 | \$ 100,000 | \$ 40,000 | \$ 40,000 |
| 11000 032 7570 | Tourism Industry Expenses | \$ 1,989 | 268 | \$ - | \$ - | \$ - | \$ - |
| 11000 032 7900 | Capital Expenditures | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES & TRANSFERS OUT | | \$ 250,019 | \$ 249,134 | \$ 375,446 | \$ 323,183 | \$ 297,917 | \$ 294,917 |

JUSTIFICATION & EXPLANATION ECONOMIC DEVELOPMENT

| GL ACCT DESCRIPTION | | |
|---------------------|---|-------------------|
| 6001 | SALARIES & WAGES | |
| | Economic Development Director Salary | \$ 99,426 |
| | Marketing & Community Development Coordinator Salary | \$ 56,481 |
| | TOTAL | \$ 155,907 |
| 61XX | EMPLOYER COSTS | |
| | FICA, SBS AND MEDICARE (7.58%) | \$ 11,818 |
| | STATE OF ALASKA PERS (22%) | \$ 34,300 |
| | GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | \$ 20,300 |
| | TOTAL | \$ 66,417 |
| 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 SERVIC, AND CELL PHONE | |
| 7503 | INFORMATION TECHNOLOGY - ALLOTMENT FOR COMPUTER SOFTWARES, 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
2026 ANNUAL BUDGET
Fund #11000, Dept #033

GENERAL FUND
COMMUNITY CONTRIBUTIONS
DETAIL OF EXPENDITURES

| | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|--------------------------------------|---|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| COMMUNITY CONTRIBUTIONS | | | | | | | |
| 11000 033 7507 | Memberships & Dues | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11000 033 7629 | Charges from Capital Facilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11000 033 7820 | Senior Citizen Program Expenditures | \$ 13,000 | \$ 13,500 | \$ - | \$ - | \$ - | \$ - |
| 11000 033 7822 | Contribution to Chamber of Commerce | \$ 27,000 | \$ 19,545 | \$ - | \$ - | \$ - | \$ - |
| 11000 033 7823 | Contribution to Local Radio | \$ 10,000 | \$ 10,000 | \$ - | \$ - | \$ - | \$ - |
| 11000 033 7826 | Contribution to Volunteer Fire Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11000 033 7829 | Wrangell Athletic Club | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL COMMUNITY CONTRIBUTIONS | | \$ 50,000 | 43,045 | \$ - | \$ - | \$ - | \$ - |

All Community Contributions for FY 2026 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**

FY2026 Annual Budget

GENERAL FUND

Item a.

GENERAL FUND | LIBRARY DEPARTMENT

Purpose

The Irene Ingle Public Library's mission is to enrich lives and foster community through accessible resources, vibrant programming, and welcoming spaces. We envision the library being our community's hub of knowledge, creativity, and inspiration, supporting lifelong learning and meaningful interactions.

Key Accomplishments

- Launched the Wrangell Newspaper Archive website, offering the community and beyond digital access to Wrangell's newspapers from 1898 to the present for research, genealogy, and local history preservation.
- Expanded programming to include Baby Hour, Homeschool Hangout, the Winter Reading Program for Grownups, the Bookmark Contest, and more.
- Partnered with Wrangell Parks & Recreation and the Nolan Center to provide Wrangell Kids Club, our new afterschool initiative
- Continued offering popular programs such as the Summer Reading Program, Toddler Story Time, class visits, our adult book club and other long-standing services.
- Added Playaway audiobook devices to our collection using grant funds from the Institute of Museum and Library Services, accessed through the Wrangell Cooperative Association.
- Cleared out outdated inventory from the upstairs storage area.
- Provided exam proctoring services for the community.
- Both full-time employees attended the Alaska Library Association/Pacific Northwest Library Association Conference, bringing back fresh ideas and renewed energy to enhance library services.

Level of Service & Budget Impact

The continued growth in programming has placed a strain on our current staff, making it increasingly difficult to sustain this level of service long-term without additional staffing or resources. However, with our FY26 budgeted resources, the library will strive to maintain current operational levels. We will continue to seek external revenue sources for special projects and program expansions to enhance our offerings without overburdening our existing budget or staff.

Department Goals

- Conduct an inventory of our historical Alaskana collection in preparation for a preservation assessment.
- Expand the Wrangell Kids Club to include summer programming and extend its availability beyond this school year by seeking additional funding.
- Establish an eSports club with sponsorship from the Wrangell Cooperative Association.
- Continue updating the library's Policies and Procedures, including Computer Use, Internet, and Wireless policies.
- Expand technology workshops, such as Canva for Beginners, to include other digital tools and skills for community members.

Personnel

Sarah Scambler **Library Director**
Kaitlin Wilson **Library Assistant**

The library also maintains a pool of casual part-time Library Technicians to ensure consistent operating hours and provide coverage when full-time staff are unavailable.

FY 2024: 2.0 FTE**FY 2025: 2.0 FTE****FY 2026: 2.0 FTE****Performance Metrics**

The library's performance is measured by yearly monitoring of annual attendance, program attendance, public computer and Wi-Fi usage, the library's collection totals, and circulation totals of both physical and electronic materials. This data is collected both through the library's automation system, and the manual counting of patrons and program participants. This data is compared to data from previous years to provide valuable insights into the trends and changes in the library's performance and processes over time. This allows library staff to identify areas of improvement or decline, track progress toward goals, and make informed decisions.

Trends & Future Challenges

- **Shifting Information and Literacy Needs** – Patrons of all ages require support in navigating an increasingly complex digital and information landscape, emphasizing the library's role in digital literacy and fact-checking education.
- **Evolving Funding Landscape** – Reliance on grants remains a risk, and securing sustainable funding for core services and new initiatives will require continued advocacy and creative financial planning.
- **Rising Costs of Materials and Technology** – Inflation continues to affect book prices, digital subscriptions, and technology upgrades, making it more challenging to maintain a well-rounded collection and up-to-date resources.
- **Growing Demand for Digital Resources** – As more patrons rely on eBooks, audiobooks, and streaming services, the library will need to balance digital collection development with maintaining a strong physical collection.
- **Increasing Community Expectations** – With the expansion of library programming, the community has come to expect a higher level of service, creating pressure to sustain and grow offerings despite limited resources.
- **Aging Infrastructure and Space Limitations** – The library's physical space may become a constraint as programming, collections, and patron needs grow, necessitating creative solutions for storage, seating, and multi-use areas. This challenge may prompt the need for future expansion or a building addition to better accommodate the community's needs.

FY2026 Annual Budget

GENERAL FUND

Item a.

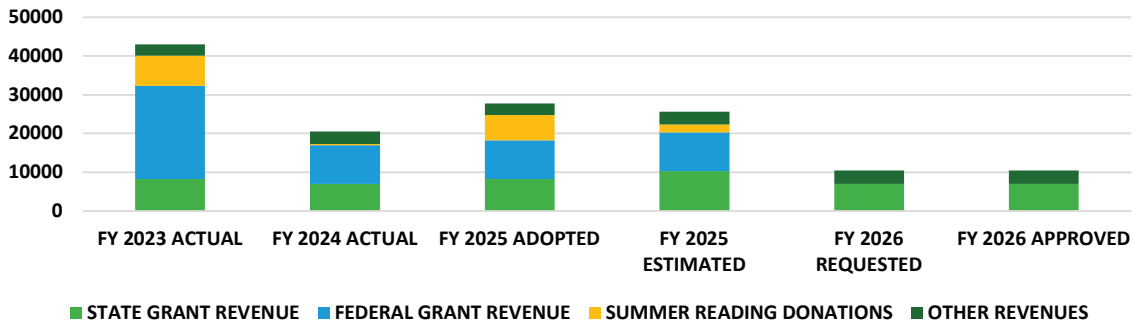
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 11000, Dept 034

GENERAL FUND
LIBRARY DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF REVENUES BY TYPE

| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|--------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| STATE GRANT REVENUE | 8,250 | 7,000 | 8,250 | 10,313 | 7,000 | 7,000 |
| FEDERAL GRANT REVENUE | 24,018 | 10,000 | 10,000 | 10,000 | - | - |
| SUMMER READING DONATIONS | 7,847 | 275 | 6,500 | 2,000 | - | - |
| OTHER REVENUES | 2,840 | 3,251 | 3,000 | 3,290 | 3,500 | 3,500 |
| TOTAL REVENUES | 42,955 | 20,526 | 27,750 | 25,603 | 10,500 | 10,500 |

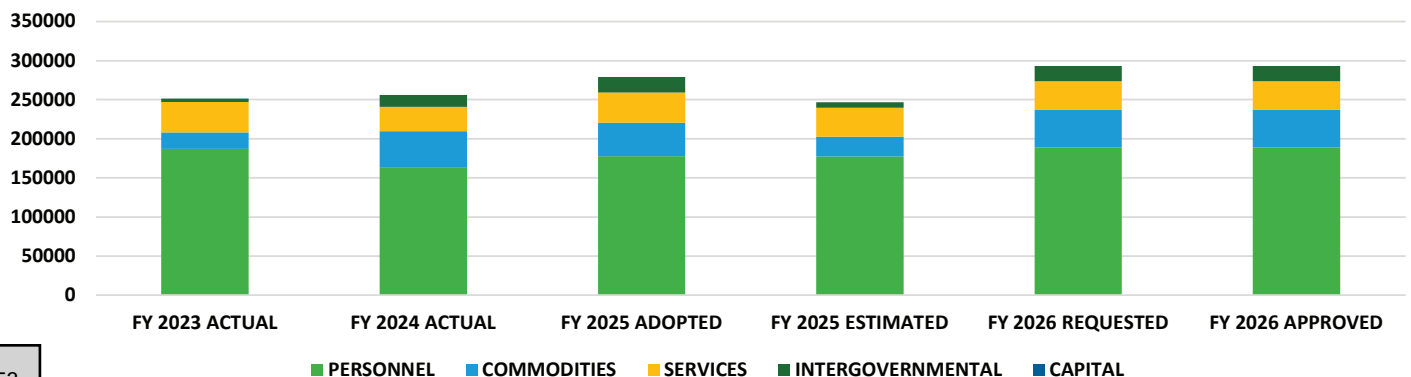
LIBRARY REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| PERSONNEL | 186,991 | 162,953 | 177,841 | 177,577 | 189,357 | 189,357 |
| COMMODITIES | 21,265 | 46,885 | 43,050 | 25,291 | 47,775 | 47,775 |
| SERVICES | 38,823 | 31,095 | 38,286 | 36,775 | 36,519 | 36,519 |
| INTERGOVERNMENTAL | 4,253 | 14,857 | 19,831 | 7,121 | 19,699 | 19,699 |
| CAPITAL | - | - | - | - | - | - |
| TRANSFERS-OUT | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 251,332 | 255,790 | 279,008 | 246,763 | 293,351 | 293,351 |

LIBRARY EXPENDITURES BY FISCAL YEAR



**CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET**

Fund #11000 & 11180 (Library Consolidated)

GENERAL FUND

LIBRARY DEPARTMENT

DETAIL OF REVENUES & EXPENDITURES

| | | FY 2023 | FY 2024 | FY 2025 | FY 2025 | FY 2026 | FY 2026 |
|--|--|---------------------|------------------|---------------------|---------------------|---------------------|---------------------|
| | | ACTUAL | ACTUAL | ADOPTED | ESTIMATED | REQUESTED | APPROVED |
| LIBRARY GENERAL FUND REVENUES | | | | | | | |
| 11000 034 4590 | Library State Grant Revenue | \$ 8,250 | 7,000 | \$ 8,250 | \$ 10,313 | \$ 7,000 | \$ 7,000 |
| 11000 034 4595 | Library Miscellaneous Grant Revenue | \$ - | 1,000 | \$ - | \$ 11,250 | \$ - | \$ - |
| 11000 034 4599 | Library Federal Grant Revenue | \$ 24,018 | 10,000 | \$ 10,000 | \$ 10,000 | \$ - | \$ - |
| 11000 034 4604 | Miscellaneous Revenue | \$ 2,840 | 3,251 | \$ 3,000 | \$ 3,290 | \$ 3,500 | \$ 3,500 |
| 11180 034 4690 | Summer Reading Program Donations | \$ 7,847 | 275 | \$ 6,500 | \$ 2,000 | \$ - | \$ - |
| TOTAL LIBRARY REVENUES | | \$ 42,955 | 21,526 | \$ 27,750 | \$ 36,853 | \$ 10,500 | \$ 10,500 |
| LIBRARY GENERAL FUND EXPENDITURES | | | | | | | |
| 11000 034 6001 | Salaries & Wages | \$ 97,885 | 96,161 | \$ 107,161 | \$ 101,711 | \$ 114,657 | \$ 114,657 |
| 11000 034 6002 | Temporary Wages | \$ 13,156 | 14,260 | \$ 17,000 | \$ 14,616 | \$ 19,120 | \$ 19,120 |
| 11000 034 6100 | Employer Costs | \$ 75,950 | 51,485 | \$ 48,781 | \$ 58,458 | \$ 51,181 | \$ 51,181 |
| 11000 034 7001 | Materials & Supplies | \$ 2,702 | 4,367 | \$ 5,700 | \$ 5,345 | \$ 7,800 | \$ 7,800 |
| 11000 034 7002 | Facility Repair & Maintenance | \$ 3,309 | 10,854 | \$ 5,000 | \$ 1,730 | \$ 5,000 | \$ 5,000 |
| 11000 034 7003 | Custodial Supplies | \$ 526 | 595 | \$ 700 | \$ 420 | \$ 800 | \$ 800 |
| 11000 034 7004 | Postage & Shipping | \$ 699 | 1,007 | \$ 1,650 | \$ 1,206 | \$ 3,175 | \$ 3,175 |
| 11000 034 7120 | Library Books | \$ 14,030 | 18,287 | \$ 30,000 | \$ 16,590 | \$ 31,000 | \$ 31,000 |
| 11180 034 7121 | Summer Reading Program Expenditures | \$ - | 11,776 | \$ - | \$ - | \$ - | \$ - |
| 11000 034 7501 | Utilities | \$ 9,817 | 9,376 | \$ 11,400 | \$ 8,020 | \$ 9,482 | \$ 9,482 |
| 11000 034 7502 | Phone/Internet | \$ 3,184 | 4,011 | \$ 3,705 | \$ 3,699 | \$ 4,785 | \$ 4,785 |
| 11000 034 7503 | Information Technology | \$ 10,817 | 8,813 | \$ 13,000 | \$ 14,642 | \$ 14,025 | \$ 14,025 |
| 11000 034 7505 | Travel, Training, and Professional Development | \$ - | 1,048 | \$ 4,900 | \$ 2,792 | \$ 4,400 | \$ 4,400 |
| 11000 034 7507 | Memberships & Dues | \$ 450 | 598 | \$ 625 | \$ 733 | \$ 675 | \$ 675 |
| 11000 034 7508 | Insurance | \$ 6,883 | 8,296 | \$ 9,556 | \$ 9,556 | \$ 7,552 | \$ 7,552 |
| 11000 034 7519 | Professional Services Contractual | \$ 7,672 | - | \$ - | \$ 125 | \$ - | \$ - |
| 11000 034 7621 | Public Works Labor Charges | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 11000 034 7629 | Charges from Capital Facilities | \$ 4,253 | 14,857 | \$ 19,831 | \$ 7,121 | \$ 19,699 | \$ 19,699 |
| 11000 034 7900 | Capital Expenditures | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| TOTAL LIBRARY EXPENDITURES | | \$ 251,332 | 255,790 | \$ 279,008 | \$ 246,763 | \$ 293,351 | \$ 293,351 |
| Total Library Revenues | | \$ 42,955 | 21,526 | \$ 27,750 | \$ 36,853 | \$ 10,500 | \$ 10,500 |
| Total Library Expenditures | | \$ (251,332) | (255,790) | \$ (279,008) | \$ (246,763) | \$ (293,351) | \$ (293,351) |
| Total Operating Surplus (Deficit) | | \$ (208,377) | (234,264) | \$ (251,258) | \$ (209,911) | \$ (282,851) | \$ (282,851) |

FY2026 Annual Budget

GENERAL FUND

Item a.

JUSTIFICATION & EXPLANATION

LIBRARY DEPARTMENT

| 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 | \$ | 66,871 |
| | LIBRARY ASSISTANT II | \$ | 47,785 |
| | TOTAL | \$ | 114,657 |
| 6002 | TEMPORARY WAGES - ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP | | |
| 6100 | EMPLOYER COSTS | | |
| | FICA, SBS AND MEDICARE (7.58%) | \$ | 8,691 |
| | STATE OF ALASKA PERS (22%) | \$ | 25,224 |
| | GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | \$ | 17,265 |
| | TOTAL | \$ | 51,181 |
| 7001 | MATERIALS AND SUPPLIES - OFFICE PRODUCTS SUCH AS COPY PAPER, COMPUTER PAPER, LETTER HEAD, 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 OVERDUES & 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 | | |

Special Revenue Funds



Purpose

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

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

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

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

Special Revenue Funds Presented

Permanent Fund
Nolan Center Fund
Sales Tax Fund
Parks & Recreation Fund
Secure Rural Schools
WPSD Local Contribution Fund
Transient Tax Fund
Commercial Passenger Vessel (CPV) Fund
Marian Glenz Fund

Birdfest Fund
Borough Organization Fund
Hospital Legacy Fund
911 Surcharge Fund
Economic Recovery Fund
Mill Property Development Fund
Debt Service Fund
Construction Fund



SPECIAL REVENUE FUNDS | DESCRIPTIONS**PERMANENT FUND****FUND #20000**

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

NOLAN CENTER FUND**FUND #21xxx**

This fund accounts for the revenues and expenditures for running the Nolan Center and its three departments: the museum, the civic center, and the theater.

SALES TAX FUND**FUND #22000**

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

PARKS & RECREATION FUND**FUND #24xxx**

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

SECURE SCHOOLS FUND**FUND #25xxx**

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

WRANGELL PUBLIC SCHOOL DISTRICT LOCAL CONTRIBUTION FUND**FUND #26000**

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

TRANSIENT TAX FUND**FUND #28000**

This fund accounts for transient occupancy tax revenue, which is used to develop and implement a visitor industry program.

COMMERCIAL PASSENGER VESSEL (CPV) FUND**FUND #28010**

This fund accounts for Borough funds received from the State of Alaska commercial passenger vessel (CPV) tax and to ensure that expenditures of funds from that tax are only expended for authorized purposes. Authorized purposes include those purposes which are linked to the impacts of the commercial passenger vessels and the passengers who are subject to the tax.

FY2026 Annual Budget

SPECIAL REVENUE FUNDS

Item a.

MARIEN GLENZ FUND

FUND #28020

In FY 2018, Marian Glenz donated \$50,000 as part of her estate to the City and Borough of Wrangell's Convention & Visitors Bureau. The donation is accounted for specifically in the Marian Glenz fund that is exclusively for the promotion of Wrangell.

BIRDFEST FUND

FUND #28030

The Birdfest Fund special revenue fund was created to record all USDA-Forest Service grant revenues and expenditures related to promoting and hosting the Stikine River Bird Festival.

BOROUGH ORGANIZATION FUND

FUND #11110

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

HOSPITAL LEGACY FUND

FUND #11125

This fund was created after the Old Wrangell Medical Center was decommissioned. Revenue derived from SEARHC Medicare cost reimbursements is used for maintenance and formulating a plan to sell or revise the purpose of the facility to benefit the Borough.

911 SURCHARGE FUND

FUND #11130

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

ECONOMIC RECOVERY FUND

FUND #53000

This fund accounts for the direct payments made to the City by the U.S. Department of Agriculture for the purpose of economic assistance. Included in the budget is a comprehensive accounting of all revenues and all expenditures since inception.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 20000 (Permanent Fund Consolidated)

SPECIAL REVENUE TYPE
PERMANENT FUND
SUMMARY OF REVENUES & EXPENDITURES

| PERMANENT FUND REVENUES | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|-------------------------|------------------------------|-------------------|-------------------|-------------------|----------------------|----------------------|---------------------|
| 20000 000 4371 | Cold Storage Lease | \$ 28,246 | \$ 21,495 | \$ 36,239 | \$ 36,239 | \$ 36,239 | \$ 36,239 |
| 20000 000 4550 | Investment Income (Loss) | \$ 568,305 | \$ 912,948 | \$ 400,000 | \$ 1,165,833 | \$ 350,000 | \$ 350,000 |
| 20000 000 4650 | Land & Lot Sales (Tidelands) | \$ 170,389 | \$ 63,800 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| TOTAL REVENUES | | \$ 766,940 | \$ 998,243 | \$ 486,239 | \$ 1,252,072 | \$ 436,239 | \$ 436,239 |

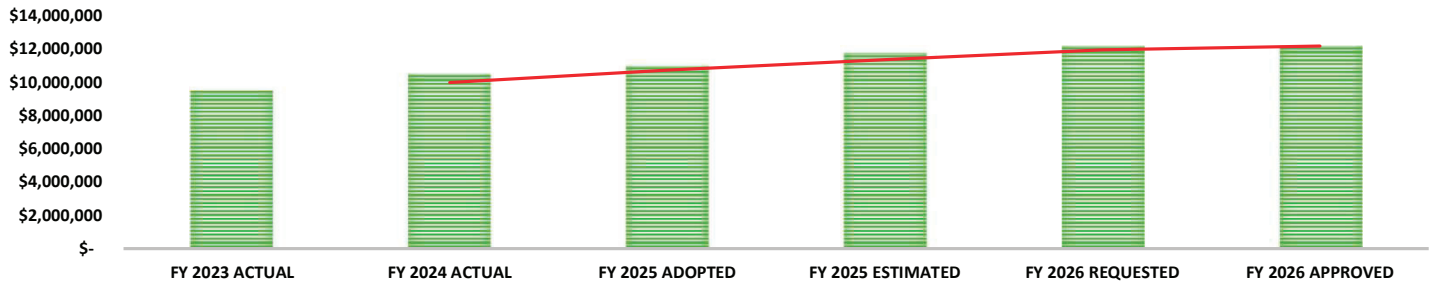
PERMANENT FUND EXPENDITURES & TRANSFERS-OUT

| | | | | | | | |
|---|--------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 20000 000 8910 | Transfer To General Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 20000 000 8924 | Transfer To Parks & Recreation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES & TRANSFERS-OUT | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

| | | | | | | | |
|---|--|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Special Revenue Fund: Permanent Fund | BEGINNING FUND BALANCE (7/1/20XX) | \$ 8,752,742 | \$ 9,492,682 | \$ 10,490,925 | \$ 10,490,925 | \$ 11,742,996 | \$ 11,742,996 |
| | CHANGE IN NET POSITION | \$ 739,940 | \$ 998,243 | \$ 486,239 | \$ 1,252,072 | \$ 436,239 | \$ 436,239 |
| | ENDING FUND BALANCE (6/30/XXXX) | \$ 9,492,682 | \$ 10,490,925 | \$ 10,977,163 | \$ 11,742,996 | \$ 12,179,235 | \$ 12,179,235 |
| UNRESTRICTED BALANCE | | \$ 8,270,250 | \$ 9,139,943 | \$ 9,563,566 | \$ 10,230,777 | \$ 10,610,839 | \$ 10,610,839 |
| RESTRICTED FOR P&R | | \$ 1,222,432 | \$ 1,350,982 | \$ 1,413,598 | \$ 1,512,219 | \$ 1,568,396 | \$ 1,568,396 |
| TOTAL FUND BALANCE | | \$ 9,492,682 | \$ 10,490,925 | \$ 10,977,163 | \$ 11,742,996 | \$ 12,179,235 | \$ 12,179,235 |

*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

FY2026 Annual Budget

SPECIAL REVENUE FUNDS

Item a.

SPECIAL REVENUE FUNDS | NOLAN CENTER

Purpose

The Nolan Center and Wrangell Museum are dedicated to preserving and showcasing Wrangell's history, heritage, and people for the benefit of residents and visitors. We provide educational and enriching experiences while serving as a vital community hub for events of all sizes, fostering culture, entertainment, socialization, and education. As Wrangell's civic center, the Nolan Center plays a crucial role in community life.

Key Accomplishments

2024 SUMMER TOUR SEASON:

Revenue Growth: Achieved significant revenue growth, exceeding targets and demonstrating the continued appeal of Nolan Center offerings.

Increased Out-of-State Revenue: Strategic pricing adjustments resulted in a substantial increase in out-of-state resident revenue, generating \$17,956 compared to \$14,000 in FY23.

Gift Shop Success: Despite a decrease in overall visitor numbers, gift shop revenue increased significantly, totaling \$77,679, up from \$56,830 in FY23.

Sustained Museum Popularity: The Wrangell Museum remained a top attraction, welcoming over 4,000 guests through organized tours and an additional 1,581 walk-in visitors.

Cruise Ship Passenger Engagement: Wrangell's 20,000 cruise ship passengers represented a significant potential audience for the Nolan Center.

COMMUNITY ENGAGEMENT:

The Nolan Center served as a vibrant community hub, hosting and supporting a wide array of events:

- 4th of July Talent Show
- Bearfest & Birdfest activities
- Capital Christmas Tree celebration
- Numerous Wrangell Cooperative Association events, including large native gatherings
- Bombardment Apology event
- Wrangell Kids Club
- Traveling Exhibits (Climate & Southeast Alaska Art)
- Tlingit & Haida events (Cultural Art classes, Backpack distribution, Subsistence food distribution, Executive council meeting)
- SEAPA Board Meeting
- Nolan Center 20th Anniversary celebration
- Community theater productions ("You Can't Take It With You" & "Joseph and the Amazing Technicolor Dreamcoat")
- Professional Development: The Nolan Center hosted the Alaska Recreation and Park Associations annual conference, promoting professional development and collaboration.

- Educational Outreach: The Nolan Center provided extensive educational programming including numerous presentations enriching community understanding of local history weather patterns and culture.
- Collaboration with Wrangell Public School (WPS) on several successful Literacy Nights.
- Hosting of various symposiums presented by universities and NSF affiliates.
- Competition CAPS Assessment Grant (Conservation Assessment Program)

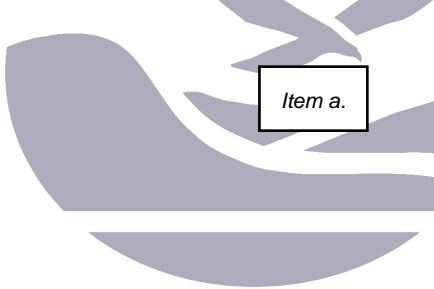
Level of Service & Budget Impact

The Nolan Center will maintain its current service level, operating within its allocated budget. The existing staffing of three full-time employees allows for effective operation of the facility and provides flexible hours to accommodate a variety of events. The Center will continue to actively pursue grant opportunities to supplement budgeted resources and fund improvements and updates to both the museum and civic center spaces.

Department Goals

- Website Revitalization: Launch a new, user-friendly website for the Nolan Center, featuring improved navigation, online ticketing/reservations, virtual tours, interactive exhibits, and enhanced community engagement features. This will improve accessibility and promote the Center's offerings to a wider audience.
- Museum Enhancement: Implement key goals and recommendations outlined in the Comprehensive Assessment and Planning Study (CAPS) final report for the Wrangell Museum. This may include updating exhibits, improving interpretive materials, and enhancing the visitor experience.
- Repatriation Exhibit Funding: Actively pursue new funding sources specifically designated for museum exhibits showcasing newly repatriated items. This will ensure proper preservation and display of these important cultural artifacts.
- Civic Center AV Upgrades: Collaborate with Wrangell non profit organizers to jointly seek funding opportunities for upgrades to the Nolan Center's lighting and sound equipment. This will enhance the quality of events held in the civic center and benefit both organizations.
- Expanded Educational Programming: Develop and implement new educational programs and workshops for all ages, focusing on local history, culture, and the environment. This could include partnerships with local schools, community organizations, and visiting experts.
- Community Partnerships: Strengthen existing and develop new partnerships with local organizations, businesses, and community groups to expand outreach and promote the Nolan Center as a vital community hub.
- Visitor Experience Enhancement: Conduct visitor surveys and gather feedback to identify areas for improvement in the visitor experience. Implement changes based on this feedback to ensure a positive and engaging experience for all visitors.
- Marketing and Promotion: Develop a comprehensive marketing and promotion plan to increase awareness of the Nolan Center's programs, exhibits, and events. This will include utilizing social media, local media outlets, and partnerships with tourism organizations.

FY2026 Annual Budget
SPECIAL REVENUE FUNDS



Item a.

Personnel

| | |
|----------------|--------------------------|
| Jeanie Arnold | Nolan Center Director |
| Amber Wade | Nolan Center Coordinator |
| DaNika Smalley | Nolan Center Attendant |

FY 2024: 3.0 FTE

FY 2025: 3.0 FTE

FY 2026: 3.0 FTE

Performance Metrics

The following metrics will be used to track the Nolan Center’s performance in FY26:

- **Event Management:** Number of scheduled events organized and executed by Nolan Center staff. (This metric measures the Center’s activity level and its ability to attract and host events.)
- **Funding Success:** Number of grants and external funding opportunities applied for and/or awarded, along with the total dollar amount secured. (This metric tracks the Center’s success in diversifying its funding base and securing resources for projects.)
- **Walk-in Visitation:** Number of visitors to the Nolan Center and Wrangell Museum outside of organized tours (walk-in traffic). (This metric measures the Center’s appeal to independent visitors and its success in attracting them beyond organized tour groups.)
- **Movie Theatre Performance:** Movie theatre ticket sales revenue and attendance. (This metric tracks the performance of the movie theatre as a revenue generator and community amenity.)
- **Educational Program Participation:** Number of participants in educational programs and workshops offered by the Nolan Center. (This metric will measure the reach and impact of the Center’s educational outreach efforts.)
- **Visitor Satisfaction:** Results from visitor surveys and feedback mechanisms regarding their experience at the Nolan Center and Wrangell Museum. (This metric will provide valuable insights into visitor perceptions and areas for improvement.)
- **Community Partnerships:** Number of active partnerships with local organizations, businesses, and community groups. (This metric will track the Center’s success in building and maintaining collaborative relationships.)

Trends & Future Challenges

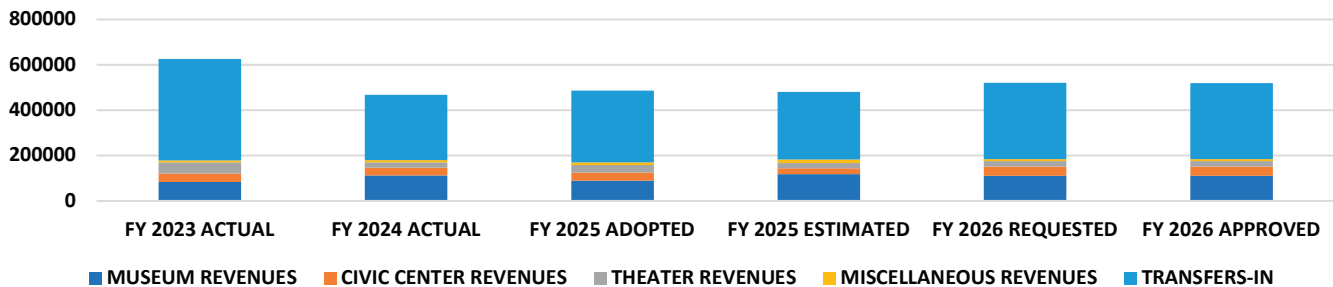
- **Building Infrastructure:** The Nolan Center’s ongoing roof restoration project requires continued attention and resources to ensure its successful completion.
- **Power Security:** Upgrading the backup generator to a larger system capable of powering the entire building is a critical need. This will ensure the Nolan Center can serve as a vital community resource during power outages.
- **Economic Development and Tourism:** Collaborating with the Economic Development and Marketing team is essential to capitalize on tourism opportunities and increase revenue generation for the Nolan Center’s civic center operations. This partnership will help ensure the long-term financial sustainability of the facility.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 21XXX (Nolan Center Consolidated)

SPECIAL REVENUE TYPE
NOLAN CENTER
SUMMARY OF REVENUES & EXPENDITURES

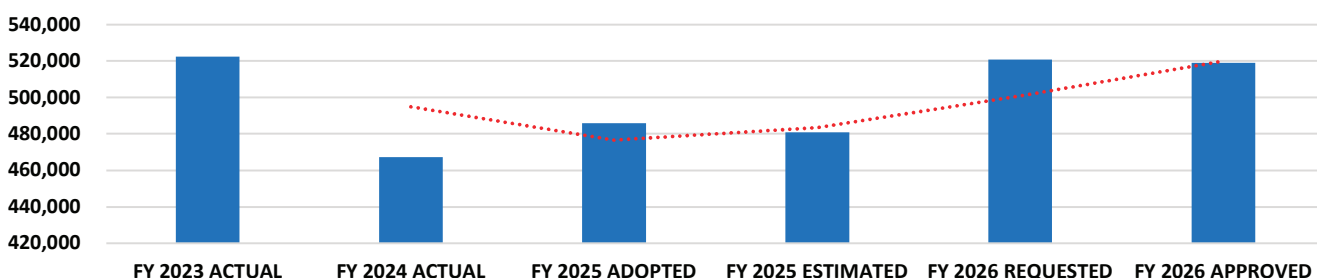
| SUMMARY OF REVENUES BY TYPE | | | | | | |
|---|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
| MUSEUM REVENUES | 83,460 | 110,942 | 90,000 | 118,090 | 110,000 | 110,000 |
| CIVIC CENTER REVENUES | 36,697 | 34,939 | 35,000 | 25,908 | 40,000 | 40,000 |
| THEATER REVENUES | 49,454 | 24,142 | 32,500 | 23,697 | 25,000 | 25,000 |
| MISCELLANEOUS REVENUES | 8,394 | 9,440 | 12,000 | 14,460 | 9,000 | 9,000 |
| TRANSFERS-IN | 447,259 | 287,810 | 316,440 | 298,744 | 336,696 | 334,896 |
| TOTAL REVENUE & TRANSFERS-IN | \$ 625,264 | \$ 467,272 | \$ 485,940 | \$ 480,898 | \$ 520,696 | \$ 518,896 |

NOLAN CENTER REVENUES BY FISCAL YEAR



| SUMMARY OF EXPENDITURES BY TYPE | | | | | | |
|---|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
| GENERAL EXPENDITURES | | | | | | |
| PERSONNEL | 250,801 | 230,107 | 238,134 | 241,393 | 263,696 | 276,196 |
| COMMODITIES | 57,287 | 9,365 | 19,200 | 28,326 | 20,700 | 16,900 |
| SERVICES | 119,796 | 125,431 | 134,585 | 121,277 | 137,055 | 126,555 |
| INTERGOVERNMENTAL | 26,728 | 30,819 | 34,021 | 25,760 | 29,437 | 29,437 |
| CAPITAL | - | - | - | - | - | - |
| TRANSFERS-OUT | - | - | - | - | - | - |
| DEPARTMENT SPECIFIC EXPENDITURES | | | | | | |
| MUSEUM EXPENDITURES | 31,186 | 38,723 | 30,000 | 35,269 | 40,000 | 40,000 |
| CIVIC CENTER EXPENDITURES | 4,876 | 7,980 | 10,000 | 10,467 | 10,000 | 10,000 |
| THEATER EXPENDITURES | 31,823 | 24,848 | 20,000 | 18,405 | 20,000 | 20,000 |
| TOTAL EXPENDITURES | 522,496 | 467,272 | 485,940 | 480,897 | 520,888 | 519,088 |

NOLAN CENTER EXPENDITURES BY FISCAL YEAR



FY2026 Annual Budget

SPECIAL REVENUE FUNDS

Item a.

CITY AND BOROUGH OF WRANGELL

2026 ANNUAL BUDGET

Fund #21XXX (Nolan Center Consolidated)

SPECIAL REVENUE FUND TYPE

NOLAN CENTER

DETAIL OF REVENUES & EXPENDITURES

| NOLAN CENTER REVENUES & TRANSFERS-IN | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|--|---|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| 21000 125 4101 | PERS On-behalf Revenue | \$ 4,044 | \$ 4,123 | \$ 7,000 | \$ 7,000 | \$ 4,000 | \$ 4,000 |
| 21000 125 4910 | Nolan Center Transfer from General Fund | \$ 197,259 | \$ 227,810 | \$ 249,440 | \$ 226,744 | \$ 271,888 | \$ 270,088 |
| 21000 125 4912 | Transfer from Investments (J&E Nolan Endowment) | \$ 250,000 | \$ 60,000 | \$ 60,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 |
| 21000 125 4928 | Transfer from Transient Tax Fund | \$ - | \$ - | \$ 7,000 | \$ 7,000 | \$ - | \$ - |
| 21010 121 4690 | Museum Donations | \$ 4,350 | \$ 5,317 | \$ 5,000 | \$ 7,460 | \$ 5,000 | \$ 5,000 |
| 21010 121 4701 | Museum Admissions General | \$ 15,950 | \$ 15,361 | \$ 15,000 | \$ 13,444 | \$ 15,000 | \$ 15,000 |
| 21010 121 4702 | Museum Admission Tours | \$ 11,440 | \$ 17,936 | \$ 15,000 | \$ 30,983 | \$ 20,000 | \$ 20,000 |
| 21010 121 4703 | Museum Sales of Merchandise & Concessions | \$ 56,070 | \$ 77,645 | \$ 60,000 | \$ 73,664 | \$ 75,000 | \$ 75,000 |
| 21000 122 4600 | Miscellaneous Revenues | \$ 20,954 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 21020 122 4705 | Facility Rental | \$ 18,177 | \$ 14,380 | \$ 15,000 | \$ 19,497 | \$ 20,000 | \$ 20,000 |
| 21020 122 4708 | Event Revenue | \$ 18,520 | \$ 20,559 | \$ 20,000 | \$ 6,410 | \$ 20,000 | \$ 20,000 |
| 21030 123 4701 | Admissions/User Fees | \$ 19,744 | \$ 9,269 | \$ 15,000 | \$ 9,262 | \$ 10,000 | \$ 10,000 |
| 21030 123 4703 | Sales of Merchandise & Concessions | \$ 29,710 | \$ 14,872 | \$ 17,500 | \$ 14,435 | \$ 15,000 | \$ 15,000 |
| TOTAL REVENUES & TRANSFERS-IN | | \$ 646,218 | \$ 467,272 | \$ 485,940 | \$ 480,898 | \$ 520,888 | \$ 519,088 |

GENERAL OPERATING EXPENDITURES

| | | | | | | | |
|---|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 21000 125 6001 | Salaries & Wages | \$ 153,395 | \$ 150,967 | \$ 171,693 | \$ 162,154 | \$ 174,647 | \$ 174,647 |
| 21000 125 6002 | Temporary Wages | \$ 10,946 | \$ 7,215 | \$ 10,000 | \$ 12,435 | \$ 12,500 | \$ 25,000 |
| 21000 125 6005 | Overtime | \$ 87 | \$ 1,533 | \$ - | \$ 108 | \$ 1,500 | \$ 1,500 |
| 21000 125 6XXX | Employer Costs | \$ 86,261 | \$ 69,094 | \$ 54,441 | \$ 64,821 | \$ 72,049 | \$ 72,049 |
| 21000 125 7001 | Materials & Supplies | \$ 2,566 | \$ 1,120 | \$ 1,700 | \$ 1,673 | \$ 1,700 | \$ 1,700 |
| 21000 125 7002 | Facility Repair & Maintenance | \$ 50,369 | \$ 5,340 | \$ 10,000 | \$ 16,031 | \$ 15,000 | \$ 10,000 |
| 21000 125 7003 | Custodial Supplies | \$ 1,091 | \$ 1,363 | \$ 1,500 | \$ 1,400 | \$ 1,500 | \$ 1,500 |
| 21000 125 7004 | Postage & Shipping | \$ 474 | \$ 361 | \$ 500 | \$ 580 | \$ 500 | \$ 500 |
| 21000 125 7008 | Non-capital Equipment | \$ 1,626 | \$ 310 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 2,200 |
| 21000 125 7009 | Equipment Repair & Maintenance | \$ 1,159 | \$ 871 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 21000 125 7017 | Fuel & Oil - Heating | \$ - | \$ - | \$ 3,500 | \$ 6,642 | \$ - | \$ - |
| 21000 125 7501 | Utilities | \$ 76,257 | \$ 65,411 | \$ 74,385 | \$ 65,086 | \$ 73,314 | \$ 73,314 |
| 21000 125 7502 | Phone/Internet | \$ 8,350 | \$ 13,372 | \$ 13,500 | \$ 10,137 | \$ 13,500 | \$ 13,500 |
| 21000 125 7503 | Information Technology | \$ 2,640 | \$ 1,546 | \$ 2,000 | \$ 1,799 | \$ 2,000 | \$ 1,000 |
| 21000 125 7505 | Travel & Training | \$ 112 | \$ 1,297 | \$ 2,000 | \$ 1,873 | \$ 3,000 | \$ 3,000 |
| 21000 125 7506 | Publications & Advertising | \$ 1,994 | \$ 1,295 | \$ - | \$ - | \$ 500 | \$ 500 |
| 21000 125 7507 | Memberships and Dues | \$ 2,608 | \$ 612 | \$ 1,000 | \$ 500 | \$ 500 | \$ 500 |
| 21000 125 7508 | Insurance | \$ 17,137 | \$ 24,137 | \$ 24,701 | \$ 24,701 | \$ 26,741 | \$ 26,741 |
| 21010 121 7509 | Credit card processing & bank fees | \$ 1,555 | \$ 3,560 | \$ 3,500 | \$ 3,695 | \$ 5,000 | \$ 5,000 |
| 21020 122 7515 | Permits, Inspections & Compliance | \$ 1,120 | \$ 600 | \$ 500 | \$ 750 | \$ 500 | \$ 1,000 |
| 21000 125 7519 | Professional Services Contractual | \$ 8,135 | \$ 14,898 | \$ 15,000 | \$ 14,608 | \$ 15,000 | \$ 5,000 |
| 21000 125 7629 | Charges from Facilities Maintenance | \$ 26,728 | \$ 30,819 | \$ 34,021 | \$ 25,760 | \$ 29,437 | \$ 29,437 |
| 21000 125 7900 | Capital Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL GENERAL OPERATING EXPENDITURES | | \$ 454,610 | \$ 395,722 | \$ 425,940 | \$ 416,756 | \$ 450,888 | \$ 449,088 |

MUSEUM OPERATING EXPENDITURES

| | | | | | | | |
|--|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 21010 121 7050 | Concessions & Merchandise for Resale | \$ 28,287 | \$ 36,724 | \$ 25,000 | \$ 35,192 | \$ 35,000 | \$ 35,000 |
| 21010 121 7055 | Museum Exhibits | \$ 2,202 | \$ 1,330 | \$ 5,000 | \$ 77 | \$ 5,000 | \$ 5,000 |
| 21010 121 7577 | Asset Preservation & Management | \$ 697 | \$ 670 | \$ - | \$ - | \$ - | \$ - |
| TOTAL MUSEUM OPERATING EXPENDITURES | | \$ 31,186 | \$ 38,723 | \$ 30,000 | \$ 35,269 | \$ 40,000 | \$ 40,000 |

CIVIC CENTER OPERATING EXPENDITURES

| | | | | | | | |
|--|--------------------|-----------------|-----------------|------------------|------------------|------------------|------------------|
| 21020 122 7052 | Event Expenditures | \$ 4,876 | \$ 7,980 | \$ 10,000 | \$ 10,467 | \$ 10,000 | \$ 10,000 |
| TOTAL CIVIC CENTER OPERATING EXPENDITURES | | \$ 4,876 | \$ 7,980 | \$ 10,000 | \$ 10,467 | \$ 10,000 | \$ 10,000 |

THEATER OPERATING EXPENSES

| | | | | | | | |
|----------------|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 21030 123 7050 | Concessions & Merchandise for Resale | \$ 11,728 | \$ 10,248 | \$ 10,000 | \$ 10,419 | \$ 10,000 | \$ 10,000 |
| 21030 123 7830 | Film Expense | \$ 20,095 | \$ 14,600 | \$ 10,000 | \$ 7,986 | \$ 10,000 | \$ 10,000 |
| Total | | \$ 31,823 | \$ 24,848 | \$ 20,000 | \$ 18,405 | \$ 20,000 | \$ 20,000 |

TOTAL OPERATING EXPENDITURES \$ 522,496 \$ 467,272 \$ 485,940 \$ 480,897 \$ 520,888 \$ 519,088

Total Operating Revenues \$ 646,218 \$ 467,272 \$ 485,940 \$ 480,898 \$ 520,888 \$ 519,088

Total Operating Expenses \$ 522,496 \$ 467,272 \$ 485,940 \$ 480,897 \$ 520,888 \$ 519,088

Change in Net Position \$ 123,722 \$ - \$ - \$ - \$ - \$ -

SPECIAL REVENUE FUND: NOLAN CENTER CIP FUND

Fund #21300

| Project Description | GL Account | Account Description | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 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 resource | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | | | | | | |
| PROJECT: 21002 NC Roof Repairs | 21300 125 4910 00 21002 | Transfers from General Fund | \$ - | \$ - | \$ - | \$ - | \$ - |
| | 21300 125 9999 00 21002 | Nolan Center Roof Repairs Expenses | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | Resources available over resource | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | | | | | | |
| PROJECT: 21003 NC Storage Building Settlement | 21300 125 4910 00 21003 | Transfers from General Fund | \$ 115,547 | \$ - | \$ - | \$ - | \$ - |
| | 21300 125 9999 00 21003 | NC Storage Building Settlement Repairs Expenses | \$ 115,547 | \$ - | \$ - | \$ - | \$ - |
| | | Resources available over resource | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | | | | | | |

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 | | \$ | 81,512 |
| | NOLAN CENTER COORDINATOR | | \$ | 47,029 |
| | NOLAN CENTER ATTENDANT | | \$ | 46,106 |
| | TOTAL | | \$ | 174,647 |
| 6002 | TEMPORARY WAGES - ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP. | | | |
| 6XXX | EMPLOYER COSTS | | | |
| | FICA, SBS AND MEDICARE (7.58%) | | \$ | 13,238 |
| | STATE OF ALASKA PERS (22%) | | \$ | 38,422 |
| | GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | | \$ | 20,388 |
| | TOTAL | | \$ | 72,049 |
| 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, PIAINT, 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 | | | |
| 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 | | | |

FY2026 Annual Budget

SPECIAL REVENUE FUNDS

Item a.

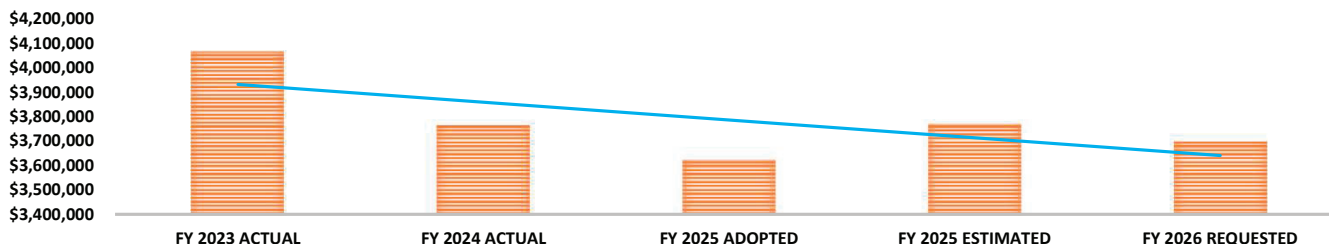
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #22XXX (Sales Tax Fund Consolidated)

SPECIAL REVENUE FUND TYPE
SALES TAX FUND
DETAIL OF EXPENDITURES

| SALES TAX FUND REVENUES | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|-----------------------------|---|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| 22000 000 4020 | Sales Tax Revenue | \$ 4,067,508 | \$ 3,765,804 | \$ 3,625,000 | \$ 3,771,189 | \$ 3,700,000 | \$ 3,700,000 |
| 22000 000 4025 | Penalties & Interest | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TRANSFERS-OUT (ALLOCATIONS) | | | | | | | |
| 22000 000 8910 | Transfer to General Fund (80%) | \$ 3,235,591 | \$ 3,012,643 | \$ 2,900,000 | \$ 3,016,951 | \$ 2,960,000 | \$ 2,960,000 |
| 22000 000 8926 | Transfer to WPS Contribution Fund (20%) | \$ 831,917 | \$ 753,161 | \$ 725,000 | \$ 754,238 | \$ 740,000 | \$ 740,000 |
| 22000 000 8950 | Transfer to Residential Construction Fund | \$ 1,533,123 | \$ - | \$ - | \$ - | \$ - | \$ - |

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

SPECIAL REVENUE FUNDS | PARKS & RECREATION**Purpose**

To support active and healthy lifestyles by providing a variety of quality programs, activities, facilities and parks.

Key Accomplishments

- **Community Partnerships:** Strengthened collaboration with Wrangell Public Schools (PE classes, Swim Team, WHS athlete passes, athletic practices/events), launched the Garden Bed Adoption and Playground Revitalization Sponsorship programs, partnered with the Forest Service Trails Crew and Student Conservation Association on trails work, and supported Wrangell Little League and Petroglyph Beach maintenance efforts. We also maintained high-use local parks, trails, and public restrooms accessed by cruise visitors, provided pool access for local dive teams, Swim Club/Team, and offered after-school programming with the Library and Nolan Center.
- **Facility Upgrades:** Improved the pool and community center with new fitness equipment, a new 4-person sauna, lobby window repairs, a court repurpose project, and general reorganization and repainting.
- **Volunteer Growth:** Expanded volunteer engagement, increasing capacity for community programs and activities.
- **Program Expansion:** Increased programming, extended regular hours, and boosted access at the Community Center.
- **Brand Refresh:** Rolled out a new logo, enhanced social media presence, and strengthened community visibility.
- **Staff Training:** Gained in-house capacity for lifeguard certification through Lifeguard Instructor Training.
- **Signature Events:** Created and hosted popular events including Music in the Parks, BearFest Marathon, Alaska Day Half Marathon, Southeast Beast Sprint Triathlon, and a Youth & Parent Fitness Program.
- **Statewide Impact:** Successfully hosted the Alaska Recreation and Parks Association Conference.
- **Preventative Maintenance:** Completed critical upgrades to pool and community center exteriors, automated HVAC system work, electrical updates, and heating system replacement.
- **Storage & Safety:** Developed a surplus system to streamline storage, maximize usable space, and maintain safety.
- **Outdoor Improvements:** Upgraded the City Park main pavilion and beach access road/stairs, assumed maintenance responsibility of the new Mt. Dewey extension trail.

Level of Service & Budget Impact

- Reduced temporary wages may limit programming and community activity offerings.
- Full-time staff will take on increased daily responsibilities, including lifeguarding and programming support, to maintain service levels with fewer temporary hires.
- The full-time Parks position is critical to meeting facility and grounds maintenance and service goals.

FY2026 Annual Budget

SPECIAL REVENUE FUNDS

Item a.

Department Goals

- Hire a full-time Parks Maintenance employee to support consistent upkeep of parks, facilities and daily P&R services.
- Pursue grant funding to expand recreation and aquatics programming, along with playground revitalization efforts.
- Grow community access by expanding the volunteer program to support activities and events.
- Strengthen collaboration across City & Borough departments and with local agencies and organizations.
- Continue to bolster volunteer program to enrich programming, increase activity offerings, and foster social connections across all ages.
- Implement an in-house surplus system to reduce clutter, improve facility access, and enhance safety and aesthetics.
- Redesign staff training to boost efficiency, increase safety for patrons and employees, and build staff morale, competence, and confidence.
- Enhance aquatics programming through partnership with the local swim club.
- Utilize seasonal closures to complete deep maintenance projects and facility improvements that support long-term use and sustainability.

Trends & Future Challenges

- High employee turnover continues to increase operational costs and adds strain on staff management and training capacity.
- Aging infrastructure requires frequent repairs, increasing maintenance demands and diverting budget away from program growth and facility upgrades.
- Rising incidents of vandalism and damage to park structures further stretch limited resources and reduce opportunities for improvements.
- Growing community engagement and volunteerism is helping support programs and expand service reach.
- Increasing interest in health and wellness is driving demand for more recreation opportunities and greater facility access.

Personnel

| | |
|------------------|-------------------------------------|
| Lucy Robinson | Parks & Recreation Director |
| Lane Fitzjarrald | Recreation Maintenance Specialist |
| Devyn Johnson | Recreation and Aquatics Coordinator |
| VACANT | Parks Light Maintenance |

FY 2024: 3.0 FTE

FY 2025: 4.0 FTE

FY 2026: 4.0 FTE

Performance Metrics

- Share objectives and progress updates with the Parks & Recreation Advisory Board to ensure transparency and alignment.
- Reevaluate the department's strategic plan to refine and prioritize goals based on current needs and trends.
- Engage the community through surveys, public forums, and open communication to gather feedback and guide decision-making.
- Monitor and respond to incident trends and recurring issues, identifying root causes and implementing effective solutions.
- Maintain efficient, safe operations at the pool and community facilities through proactive, preventative maintenance planning and execution.

FY2026 Annual Budget

SPECIAL REVENUE FUNDS

Item a.

CITY AND BOROUGH OF WRANGELL

2025 ANNUAL BUDGET

Fund 24XXX (Parks & Recreation Consolidated)

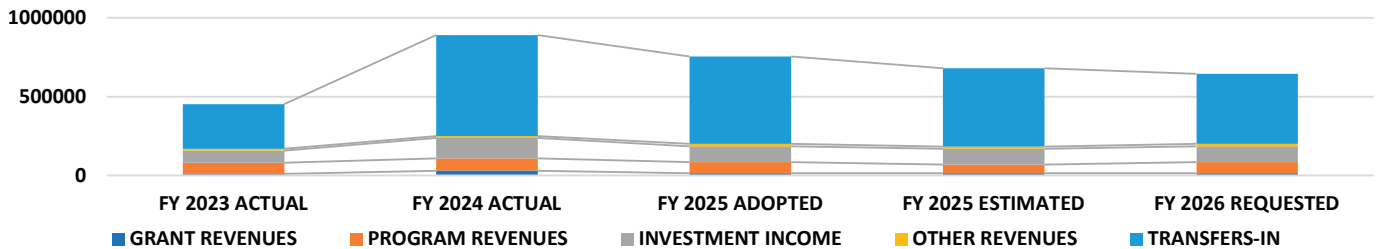
SPECIAL REVENUE TYPE

PARKS AND RECREATION

SUMMARY OF REVENUES & EXPENDITURES

| SUMMARY OF REVENUES BY TYPE | | | | | | |
|---|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
| GRANT REVENUES | 9,089 | 29,986 | 14,000 | 14,294 | 14,000 | 14,000 |
| PROGRAM REVENUES | 72,166 | 77,646 | 71,387 | 53,971 | 71,387 | 71,387 |
| INVESTMENT INCOME | 76,098 | 130,883 | 100,000 | 100,000 | 100,000 | 100,000 |
| OTHER REVENUES | 10,877 | 11,564 | 15,800 | 16,233 | 15,800 | 15,800 |
| TRANSFERS-IN | 283,736 | 640,475 | 554,489 | 496,516 | 443,778 | 432,559 |
| TOTAL REVENUE & TRANSFERS-IN | \$ 451,967 | \$ 890,554 | \$ 755,676 | \$ 681,014 | \$ 644,965 | \$ 633,746 |

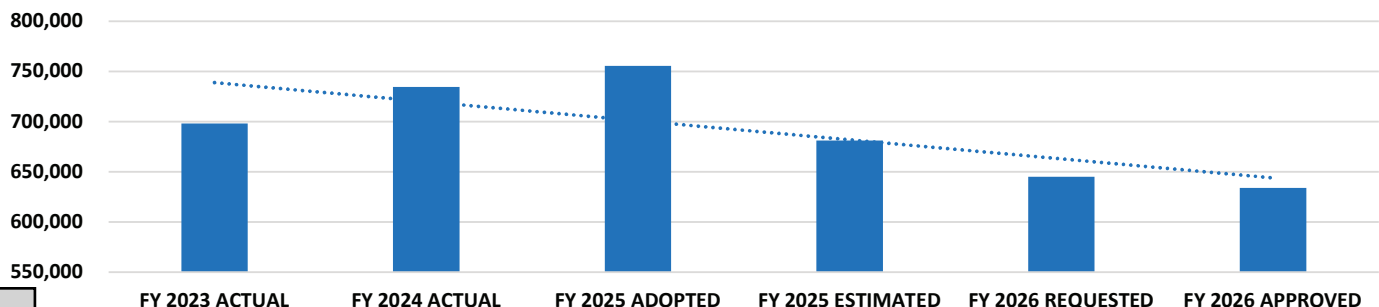
PARKS & RECREATION REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| GENERAL EXPENDITURES | | | | | | |
| PERSONNEL | 356,519 | 408,208 | 405,781 | 416,503 | 318,225 | 368,225 |
| COMMODITIES | 37,580 | 17,179 | 25,800 | 24,298 | 25,000 | 17,250 |
| SERVICES | 34,948 | 58,521 | 40,307 | 40,215 | 39,778 | 39,778 |
| INTERGOVERNMENTAL | 20,322 | 6,621 | 31,738 | 8,888 | 34,722 | 34,722 |
| CAPITAL | - | - | - | - | - | - |
| TRANSFERS-OUT | - | - | - | - | - | - |
| DEPARTMENT SPECIFIC EXPENDITURES | | | | | | |
| POOL EXPENDITURES | 177,841 | 149,631 | 178,400 | 145,661 | 177,369 | 141,900 |
| PARKS CENTER EXPENDITURES | 56,285 | 51,243 | 35,650 | 31,422 | 35,138 | 18,138 |
| RECREATION EXPENDITURES | 14,697 | 43,045 | 38,000 | 14,026 | 14,845 | 13,845 |
| TOTAL EXPENDITURES | 698,191 | 734,447 | 755,676 | 681,014 | 645,077 | 633,858 |

PARKS & RECREATION EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 24XXX (Consolidated P&R)

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

| | | FY 2023 | FY 2024 | FY 2025 | FY 2025 | FY 2026 | FY 2026 |
|--|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | ACTUAL | ACTUAL | ADOPTED | ESTIMATED | REQUESTED | APPROVED |
| REVENUES & TRANSFERS-IN | | | | | | | |
| 24000 000 4101 | State Of AK Share Of PERS | \$ 5,245 | \$ 5,795 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 24000 000 4550 | Interest Income | \$ 76,098 | \$ 130,883 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| 24000 140 4690 | Donations & Sponsorships | \$ 2,727 | \$ 4,064 | \$ 4,000 | \$ 2,802 | \$ 4,000 | \$ 4,000 |
| 24000 140 4703 | Merchandise & Concessions | \$ 1,485 | \$ 1,355 | \$ 1,500 | \$ 3,150 | \$ 1,500 | \$ 1,500 |
| 24000 140 4712 | Fee Assistance Donations | \$ 1,410 | \$ 350 | \$ 300 | \$ 281 | \$ 300 | \$ 300 |
| 24000 140 4716 | Community Contractor Revenue | \$ 10 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 24000 000 4900 | Transfer from Other Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 24000 000 4910 | Transfer From General Fund | \$ 283,736 | \$ 640,475 | \$ 554,489 | \$ 496,516 | \$ 443,465 | \$ 447,245 |
| 24000 140 4922 | Transfer From Sales Tax Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 24010 141 4702 | Pool Program Revenues | \$ 48,263 | \$ 39,901 | \$ 44,066 | \$ 32,702 | \$ 44,066 | \$ 44,066 |
| 24010 141 4705 | Pool Reservations | \$ 2,751 | \$ 2,918 | \$ 3,481 | \$ 575 | \$ 3,481 | \$ 3,481 |
| 24020 142 4705 | Parks Reservations | \$ 5,090 | \$ 5,030 | \$ 4,012 | \$ 1,850 | \$ 4,012 | \$ 4,012 |
| 24030 143 4702 | Recreation Program Revenues | \$ 12,317 | \$ 23,135 | \$ 15,104 | \$ 18,494 | \$ 15,104 | \$ 15,104 |
| 24030 143 4705 | Recreation Reservations | \$ 3,746 | \$ 6,663 | \$ 4,725 | \$ 350 | \$ 4,725 | \$ 4,725 |
| 24000 000 4600 | Miscellaneous Revenue | \$ 2,921 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 24300 000 4590 | State Grant Revenue | \$ 6,168 | \$ 29,986 | \$ 14,000 | \$ 14,294 | \$ 14,000 | \$ 14,000 |
| 24300 000 4595 | Miscellaneous Grants | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL REVENUES & TRANSFERS-IN | | \$ 451,967 | \$ 890,554 | \$ 755,676 | \$ 681,014 | \$ 644,652 | \$ 648,432 |

GENERAL OPERATING EXPENDITURES

| | | | | | | | |
|---|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 24000 140 6001 | Salaries & Wages | \$ 177,138 | \$ 208,644 | \$ 246,894 | \$ 222,565 | \$ 203,807 | \$ 203,807 |
| 24000 140 6002 | Temporary Wages | \$ 81,221 | \$ 100,967 | \$ 50,000 | \$ 77,879 | \$ 30,000 | \$ 80,000 |
| 24000 140 6005 | Overtime | \$ 2,802 | \$ 3,810 | \$ 5,000 | \$ 3,940 | \$ 3,000 | \$ 3,000 |
| 24000 140 6XXX | Employer Costs | \$ 93,470 | \$ 94,115 | \$ 100,387 | \$ 110,317 | \$ 77,918 | \$ 77,918 |
| 24000 140 7630 | Community Contractor Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 24000 140 7001 | Materials & Supplies | \$ 34,018 | \$ 14,155 | \$ 16,000 | \$ 13,337 | \$ 15,000 | \$ 10,000 |
| 24000 140 7010 | Vehicle Maintenance | \$ 3,071 | \$ 932 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 1,000 |
| 24000 140 7050 | Concessions & Merchandise for Resale | \$ - | \$ 1,458 | \$ 3,000 | \$ 3,977 | \$ 3,000 | \$ 3,000 |
| 24000 140 7100 | Uniform, Gear & Clothing | \$ 491 | \$ 635 | \$ 4,800 | \$ 4,985 | \$ 5,000 | \$ 3,250 |
| 24000 140 7502 | Phone & Internet | \$ 8,753 | \$ 9,102 | \$ 9,000 | \$ 10,505 | \$ 9,277 | \$ 9,277 |
| 24000 140 7503 | Information Technology | \$ 4,455 | \$ 499 | \$ 3,880 | \$ 4,268 | \$ 4,000 | \$ 4,000 |
| 24000 140 7505 | Travel & Training | \$ 6,083 | \$ 9,770 | \$ 5,750 | \$ 5,056 | \$ 3,500 | \$ 3,500 |
| 24000 140 7506 | Publications & Advertising | \$ 602 | \$ 682 | \$ 500 | \$ 605 | \$ 500 | \$ 500 |
| 24000 140 7507 | Memberships & Dues | \$ 505 | \$ 3,295 | \$ 500 | \$ 500 | \$ 600 | \$ 600 |
| 24000 140 7508 | Insurance | \$ 12,702 | \$ 31,378 | \$ 18,677 | \$ 17,586 | \$ 19,902 | \$ 19,902 |
| 24000 140 7509 | Bank & Credit Card Fees | \$ 1,849 | \$ 2,233 | \$ 2,000 | \$ 1,696 | \$ 2,000 | \$ 2,000 |
| 24000 140 7515 | Permits, Inspections & Compliance | \$ 1,887 | \$ 670 | \$ 3,500 | \$ 1,803 | \$ 3,500 | \$ 3,500 |
| 24000 140 7519 | Professional Services | \$ - | \$ 1,562 | \$ - | \$ - | \$ - | \$ - |
| 24000 140 7621 | Charges from Public Works | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 24000 140 7622 | Charges from Garage | \$ 4,345 | \$ 2,171 | \$ 10,947 | \$ 5,947 | \$ 11,004 | \$ 11,004 |
| 24000 140 7629 | Charges from Capital Facilities | \$ 15,976 | \$ 4,450 | \$ 20,791 | \$ 2,941 | \$ 23,293 | \$ 23,293 |
| TOTAL GENERAL OPERATING EXPENDITURES | | \$ 449,369 | \$ 490,528 | \$ 503,626 | \$ 489,905 | \$ 417,300 | \$ 459,550 |

SWIMMING POOL OPERATING EXPENDITURES

| | | | | | | | |
|--------------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 24010 141 7002 | Facility Repair & Maintenance | \$ 19,203 | \$ 37,274 | \$ 5,700 | \$ 4,410 | \$ 31,000 | \$ 29,000 |
| 24010 141 7008 | Non-capital Equipment | \$ 17,969 | \$ 3,078 | \$ 2,500 | \$ 4,232 | \$ 2,900 | \$ 900 |
| 24010 141 7009 | Equipment Repair & Maintenance | \$ 1,399 | \$ 1,770 | \$ 20,000 | \$ - | \$ 7,000 | \$ 7,000 |
| 24010 141 7021 | Water Treatment Chemicals | \$ 19,714 | \$ 14,037 | \$ 30,200 | \$ 26,331 | \$ 30,200 | \$ 20,000 |
| 24010 141 7501 | Pool Utilities | \$ 104,862 | \$ 93,471 | \$ 110,000 | \$ 110,688 | \$ 106,269 | \$ 85,000 |
| 24010 141 7900 | Pool Capital Expenditures | \$ 14,694 | \$ - | \$ 10,000 | \$ - | \$ - | \$ - |
| TOTAL SWIMMING POOL OPERATING | | \$ 177,841 | \$ 149,631 | \$ 178,400 | \$ 145,661 | \$ 177,369 | \$ 141,900 |

PARKS OPERATING EXPENDITURES

| | | | | | | | |
|---|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 24020 142 7002 | Facility Maintenance | \$ 19,656 | \$ 38,787 | \$ 15,000 | \$ 17,275 | \$ 17,000 | \$ 20,000 |
| 24020 142 7008 | Non-capital Equipment | \$ 1,866 | \$ 3,600 | \$ 3,650 | \$ 364 | \$ 6,200 | \$ 2,200 |
| 24020 142 7009 | Equipment Repair & Maintenance | \$ 2,860 | \$ 1,278 | \$ 3,000 | \$ 524 | \$ 3,000 | \$ 2,000 |
| 24020 142 7501 | Utilities | \$ 8,046 | \$ 7,518 | \$ 14,000 | \$ 13,259 | \$ 8,938 | \$ 8,938 |
| 24020 142 7900 | Parks Capital Expenditures | \$ 23,857 | \$ 60 | \$ - | \$ - | \$ - | \$ - |
| TOTAL PARKS OPERATING EXPENDITURES | | \$ 56,285 | \$ 51,243 | \$ 35,650 | \$ 31,422 | \$ 35,138 | \$ 33,138 |

COMMUNITY CENTER OPERATING EXPENDITURES

| | | | | | | | |
|--|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 24030 143 7002 | Facility Repair & Maintenance | \$ 1,746 | \$ 27,578 | \$ 25,000 | \$ 3,835 | \$ 2,500 | \$ 3,500 |
| 24030 143 7008 | Non-capital Equipment | \$ 4,859 | \$ 5,723 | \$ - | \$ 100 | \$ - | \$ - |
| 24030 143 7009 | Equipment Repair & Maintenance | \$ - | \$ 249 | \$ 3,000 | \$ 1,061 | \$ 3,000 | \$ 1,000 |
| 24030 143 7501 | Utilities | \$ 8,092 | \$ 9,496 | \$ 10,000 | \$ 9,030 | \$ 9,345 | \$ 9,345 |
| 24030 143 7900 | Recreation Capital Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL COMMUNITY CENTER EXPENDITURES | | \$ 14,697 | \$ 43,045 | \$ 38,000 | \$ 14,026 | \$ 14,845 | \$ 13,845 |

TOTAL OPERATING EXPENDITURES \$ 698,191 \$ 734,447 \$ 755,676 \$ 681,014 \$ 644,652 \$ 648,433

TOTAL REVENUES & TRANSFERS-IN \$ 451,967 \$ 890,554 \$ 755,676 \$ 681,014 \$ 644,652 \$ 648,432

TOTAL EXPENDITURES \$ 698,191 \$ 734,447 \$ 755,676 \$ 681,014 \$ 644,652 \$ 648,433

P&R SURPLUS (DEFICIT) \$ (246,224) \$ 156,107 \$ - \$ - \$ - \$ -

FY2026 Annual Budget

SPECIAL REVENUE FUNDS

Item a.

SPECIAL REVENUE FUND: PARKS & RECREATION CIP FUND

Fund #24300

| Project Description | GL Account | Account Description | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---|-------------------------|---|-------------------|-------------------|-------------------|---------------------|-------------------|
| PROJECT: 24004 Mt. Dewey Trail Expansion | 24300 000 4978 00 24004 | Transfer from CPV Fund (Cash Match for Grant) | \$ 45,574 | \$ 34,368 | \$ - | \$ - | \$ - |
| | 24300 000 4999 48 24004 | FLAP Grant Revenue for Mt. Dewey Extension | \$ 407,313 | \$ 346,228 | \$ 338,923 | \$ - | \$ - |
| | 24300 142 9999 48 24004 | FLAP Grant Expenditures for Mt. Dewey Extension | \$ 410,264 | \$ 380,596 | \$ 338,923 | \$ - | \$ - |
| | | Resources available over resources used | \$ 42,622 | \$ - | \$ - | \$ - | \$ - |
| PROJECT: 24006 Swimming Pool Siding & Birck Column Façade Replacement | 24300 000 4999 50 24006 | DCRA-LGLR Grant Revenue | \$ 148,540 | \$ - | \$ - | \$ - | \$ - |
| | 24300 000 4910 00 24006 | Transfer from General Fund | \$ - | \$ - | \$ 38,016 | \$ - | \$ - |
| | 24300 141 9999 50 24006 | Pool Siding Replacement (DCRA - Grant Expenditures) | \$ 148,540 | \$ - | \$ 38,016 | \$ - | \$ - |
| | | Resources available over resources used | \$ - | \$ - | \$ 0 | \$ - | \$ - |
| PROJECT: 24007 City Park Pavillion Fire Place Repair | 24300 000 4910 00 24007 | Transfer from General Fund | \$ 16,914 | \$ - | \$ - | \$ - | \$ - |
| | 24300 142 9999 00 24007 | City Park Pavillion Fire Place Repair Expenditures | \$ 16,914 | \$ - | \$ - | \$ - | \$ - |
| | | Resources available over resources used | \$ - | \$ - | \$ - | \$ - | \$ - |
| PROJECT: 24008 Pool HVAC Upgrades | 24300 000 4999 11 24008 | CDBG-CV Grant Revenue | \$ 77,249 | \$ - | \$ - | \$ - | \$ - |
| | 24300 000 9999 11 24008 | CDBG-CV Grant Expenditures (Pool HVAC) | \$ 77,249 | \$ - | \$ - | \$ - | \$ - |
| | | Resources available over resources used | \$ - | \$ - | \$ - | \$ - | \$ - |
| PROJECT: 24009 Pool Leak Repair | 24300 000 4910 00 24009 | Transfer from General Fund | \$ - | \$ - | \$ - | \$ - | \$ - |
| | 24300 000 9999 00 24009 | Pool Leak Project Repair Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | Resources available over resources used | \$ - | \$ - | \$ - | \$ - | \$ - |
| PROJECT: 24010 City Park Pavillion Replacement Project | 24300 000 4999 24 24010 | DHS & EM 2021 Disaster Grant Revenue | \$ - | \$ 130,671 | \$ - | \$ 275,640 | \$ 275,640 |
| | 24300 000 9999 24 24010 | City Park Pavillion Replacement Project | \$ - | \$ 130,671 | \$ - | \$ 275,640 | \$ 275,640 |
| | | Resources available over resources used | \$ - | \$ - | \$ - | \$ - | \$ - |
| PROJECT: 24012 Swimming Pool Roof Replacement | 24300 000 4910 00 24012 | Transfer from General Fund | \$ - | \$ - | \$ - | \$ 1,454,850 | \$ - |
| | 24300 000 9999 00 24012 | Pool Roof Replacement Expenditures | \$ - | \$ - | \$ - | \$ 1,454,850 | \$ - |
| | | Resources available over resources used | \$ - | \$ - | \$ - | \$ - | \$ - |
| SUMMARY | | TOTAL TRANSFERS FROM GF FOR CIP | \$ 16,914 | \$ - | \$ 38,016 | \$ 1,454,850 | \$ - |
| | | TOTAL BUDGETED CIP EXPENDITURES | \$ 652,966 | \$ 511,267 | \$ 376,939 | \$ 1,730,490 | \$ 275,640 |

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 AND RECREATION DIRECTOR SALARY

\$ 83,403

RECREATION COORDINATOR SALARY

\$ 55,610

CUSTODIAN/LIGHT MAINTENANCE SALARY

\$ 64,794

TOTAL \$ **203,807**

140 6005 OVERTIME

CUSTODIAN/LIGHT MAINTENANCE SALARY OT

\$ 3,000

CUSTODIAN/LIGHT MAINTENANCE SALARY OT

\$ 3,000

TOTAL \$ **6,000**

140 6100 PERSONNEL BENEFITS

FICA, SBS AND MEDICARE (7.58%)

\$ 15,903

STATE OF ALASKA PERS (22%)

\$ 46,157

GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION

\$ 15,857

TOTAL \$ **77,918**

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 EQUIPMENT, OTHER MISC.
- 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 & COMPLIANCE
- 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 OTHER MISC. REPAIRS TO
- 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 MAINTENANCE
- 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

FY2026 Annual Budget

SPECIAL REVENUE FUNDS

Item a.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #25000 & 25300 (SRS Consolidated)

SPECIAL REVENUE FUND
SECURE RURAL SCHOOLS FUND
DETAIL OF EXPENDITURES

| SRS REVENUES & TRANSFERS-IN | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|--------------------------------------|---|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| 25000 000 4170 | Secure Rural Schools - Federal Payment | \$ 807,880 | 837,848 | \$ 800,000 | \$ - | \$ - | \$ - |
| 25000 000 4550 | Interest Income | \$ - | 90,977 | \$ 80,000 | \$ 80,000 | \$ 70,000 | \$ 70,000 |
| TOTAL REVENUES & TRANSFERS-IN | | \$ 807,880 | 928,825 | 880,000 | \$ 80,000 | \$ 70,000 | \$ 70,000 |
| | | | | | | | |
| SRS EXPENDITURES & TRANSFERS-OUT | | | | | | | |
| 25000 000 7825 | Contribution To Wrangell Public Schools | \$ 876,259 | 900,000 | \$ 550,000 | \$ 550,000 | \$ - | \$ - |
| 25000 000 8990 | Transfer to SRS Capital Project Fund | \$ - | - | \$ 520,000 | \$ 24,300 | \$ 704,750 | \$ 704,750 |
| 25000 000 8900 | Transfer to Debt Service Fund | \$ 35,353 | 247,625 | \$ 242,875 | \$ 242,875 | \$ 243,000 | \$ 243,000 |
| TOTAL EXPENDITURES & TRANSFERS-OUT | | \$ 911,612 | 1,147,625 | \$ 1,312,875 | \$ 817,175 | \$ 947,750 | \$ 947,750 |
| | | | | | | | |
| TOTAL REVENUES | | \$ 807,880 | 928,825 | 880,000 | \$ 80,000 | \$ 70,000 | \$ 70,000 |
| TOTAL EXPENDITURES | | \$ (911,612) | (1,147,625) | (1,312,875) | \$ 817,175 | \$ 947,750 | \$ 947,750 |
| CHANGE IN NET POSITION | | \$ (103,732) | (218,800) | \$ (727,706) | \$ (737,175) | \$ (877,750) | \$ (877,750) |
| | | | | | | | |
| BEGINNING RESERVE BALANCE (7/1/20XX) | | \$ 2,260,980 | 1,847,432 | \$ 1,816,087 | \$ 1,816,087 | \$ 1,078,912 | \$ 1,078,912 |
| CHANGE IN NET POSITION | | \$ (413,548) | \$ (356,695) | \$ (550,000) | \$ (737,175) | \$ (877,750) | \$ (877,750) |
| ENDING RESERVE BALANCE (6/30/XXXX) | | \$ 1,847,432 | 1,816,087 | \$ 1,266,087 | \$ 1,078,912 | \$ 201,162 | \$ 201,162 |

SPECIAL REVENUE FUND: SECURE RURAL SCHOOLS FUND CIP FUND

Fund # 25300

| SRS REVENUES & TRANSFERS-IN | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|--------------------------------------|--|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| 25300 000 4925 00 00000 | Transfer from SRS Fund | \$ - | - | \$ 520,000 | \$ - | \$ 704,750 | \$ 704,750 |
| 25300 000 4600 00 00000 | Reimbursement from WPSD | \$ - | 267,850 | \$ - | \$ - | \$ - | \$ - |
| 25300 000 4999 00 25001 | CDBG HS Fire Alarm Grant | \$ 283,297 | 242,904 | \$ - | \$ - | \$ - | \$ - |
| TOTAL REVENUES & TRANSFERS-IN | | \$ 283,297 | 510,753 | 520,000 | - | 704,750 | 704,750 |
| | | | | | | | |
| SRS EXPENDITURES & TRANSFERS-OUT | | | | | | | |
| 25300 101 9999 00 25001 | HS Fire Alarm Project Expenses (#25001) | \$ 277,925 | 408,049 | \$ - | \$ - | \$ - | \$ - |
| 25300 101 9999 00 25002 | HS Sidewalk Repairs (#25002) | \$ 59,832 | - | \$ - | \$ - | \$ - | \$ - |
| 25300 101 9999 00 25003 | HS Elevator Modernization (#25003) | \$ 22,981 | 2,943 | \$ 270,000 | \$ 8,361 | \$ 521,000 | \$ 521,000 |
| 25300 101 9999 00 25004 | Above Ground Storage Project (#25004) | \$ 18,567 | 91,649 | \$ 250,000 | \$ 2,029 | \$ 183,750 | \$ 183,750 |
| 25300 101 9999 00 25005 | Planning Phase for Future School Projects (#25005) | \$ 213,808 | 55,032 | \$ - | \$ 13,910 | \$ - | \$ - |
| TOTAL EXPENDITURES & TRANSFERS-OUT | | \$ 360,739 | 557,672 | 520,000 | \$ 24,300 | \$ 704,750 | \$ 704,750 |
| | | | | | | | |
| CHANGE IN NET POSITION | | \$ (77,441) | \$ (46,919) | \$ - | \$ (24,300) | \$ - | \$ - |
| | | | | | | | |
| BEGINNING RESERVE BALANCE (7/1/20XX) | | \$ 31,385 | 31,385 | \$ (325,350) | \$ (325,350) | \$ (301,050) | \$ (301,050) |
| CHANGE IN NET POSITION | | \$ (77,441) | \$ (46,919) | \$ - | \$ (24,300) | \$ - | \$ - |
| ENDING RESERVE BALANCE (6/30/XXXX) | | \$ (46,056) | \$ (325,350) | \$ (325,350) | \$ (301,050) | \$ (301,050) | \$ (301,050) |

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #26000

SPECIAL REVENUE FUND
WPSD LOCAL CONTRIBUTION FUND
DETAIL OF EXPENDITURES

| | | FY 2023 | FY 2024 | FY 2025 | FY 2025 | FY 2026 | FY 2026 |
|---|---|--------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
| | | ACTUAL | ACTUAL | ADOPTED | ESTIMATED | REQUESTED | APPROVED |
| WPSD LOCAL CONTRIBUTION REVENUES & TRANSFERS-IN | | | | | | | |
| 26000 000 4922 | Transfer from Sales Tax (20%) | \$ 831,917 | \$ 753,161 | \$ 725,000 | \$ 754,238 | \$ 740,000 | \$ 740,000 |
| 26000 000 4550 | Interest Income | - | \$ 41,399 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 |
| TOTAL REVENUES & TRANSFERS-IN | | \$ 831,917 | \$ 794,560 | \$ 765,000 | \$ 794,238 | \$ 780,000 | \$ 780,000 |
| WPSD LOCAL CONTRIBUTION EXPENDITURES & TRANSFERS-OUT | | | | | | | |
| 26000 000 7825 | Contribution To Wrangell Public Schools | \$ 741,489 | \$ 700,000 | \$ 750,000 | \$ 750,000 | \$ 800,000 | \$ 800,000 |
| 26000 000 7509 | ARSSTC Sales Tax Fees | \$ 7,782 | \$ 41,633 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| TOTAL EXPENDITURES & TRANSFERS-OUT | | \$ 749,271 | \$ 741,633 | \$ 760,000 | \$ 760,000 | \$ 810,000 | \$ 810,000 |
| TOTAL REVENUES & TRANSFERS-IN | | \$ 725,458 | \$ 794,560 | \$ 765,000 | \$ 794,238 | \$ 780,000 | \$ 780,000 |
| TOTAL EXPENDITURES & TRANSFERS-OUT | | \$ 749,271 | \$ 741,633 | \$ 760,000 | \$ 760,000 | \$ 810,000 | \$ 810,000 |
| CHANGE IN NET POSITION | | \$ (23,813) | \$ 52,927 | \$ 5,000 | \$ 34,238 | \$ (30,000) | \$ (30,000) |
| BEGINNING RESERVE BALANCE (7/1/20XX) | | \$ 725,458 | \$ 808,104 | \$ 861,031 | \$ 861,031 | \$ 895,268 | \$ 895,268 |
| CHANGE IN NET POSITION | | \$ 82,646 | \$ 52,927 | \$ 5,000 | \$ 34,238 | \$ (30,000) | \$ (30,000) |
| ENDING RESERVE BALANCE (6/30/XXXX) | | \$ 808,104 | \$ 861,031 | \$ 866,031 | \$ 895,268 | \$ 865,268 | \$ 865,268 |

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

SPECIAL REVENUE FUNDS | TRANSIENT TAX

Purpose

The Economic Development Director, with support from the Marketing and Community Development Coordinator, oversees the Transient Tax Fund. This dedicated revenue stream plays a critical role in fueling Wrangell's independent tourism industry by supporting marketing initiatives that attract independent travelers, managing visitor infrastructure, and developing tourism-related policies.

The Transient Tax Fund is specifically generated from revenue collected on short-term accommodation. This dedicated funding source allows the community to:

- **Manage Tourism Development:** Funds are used to responsibly manage tourism growth, ensuring it aligns with the community's vision.
- **Market Wrangell as an Independent Travel Destination:** The Transient Tax Fund supports marketing efforts that attract independent travelers seeking authentic experiences.
- **Enhance Visitor Experience:** Funds can be used to improve visitor amenities and infrastructure, promoting a more enjoyable stay for independent travelers.

In essence, the Transient Tax Fund operates as a self-sustaining system. Revenue generated from independent travelers visiting Wrangell is then reinvested in attracting and supporting more independent travelers, bolstering the local tourism industry, and its economic benefits for the community.

Key Accomplishments

- Optimized website for Search Engine Optimization
- Obtained Digital Marketing Certification
- Promoted Wrangell at an adventure and travel tradeshow in the Midwest market
- Updated the Travel Guide and web marketing material
- Reached over 600 organic leads
- Implemented Customer Relationship Management system
- Built email marketing and social media strategy for implementation
- Formalized partnership with Wrangell Chamber of Commerce
- Hired and onboarded new marketing staff
- Reviewed the CY24 marketing plan
- Maintenance and participant engagement for the Tourism Management Best Practices program
- Coordinated Visitor Industry economic studies through a consultant
- Developed a 6-day Iconic Alaska Itinerary for Travel Wrangell
- Increased engagement with the Wrangell Cooperative Association tourism program

Level of Service & Budget Impact

In Fiscal Year 2025, the overall budget remained largely unchanged. However, due to staffing transitions within the department, some planned expenditures were not fully realized. Despite this, staff remained committed to long-term fiscal sustainability, prioritizing minimal reliance on reserve funds and exploring avenues for revenue growth. Planned FY25 expenditures focused on digital marketing initiatives and internal systems and software management, aiming to attract more independent travelers and enhance operational efficiency.

Looking ahead to Fiscal Year 2026, the proposed budget reflects increased expenditures to accommodate key departmental goals that were strategically tabled in FY25 pending the onboarding of new personnel. These prioritized initiatives, which will be detailed in the FY26 workplan, are now poised for implementation with a fully staffed team.

By strategically investing in prior years, navigating staffing transitions in the current year, and planning for the implementation of previously tabled goals in FY26, the department remains focused on sustainable growth strategies and leveraging its resources effectively to meet future challenges and opportunities.

Department Goals

- Leverage tourism academic research to establish local policies
- Maintain strong public relations and increase industry awareness
- Increase independent and business travel to the island
- Maximize local benefits through encouraged visitor spending
- Create a quality experience for visitors while in the market
- Drive consistent year-round demand for the destination by increasing conventions and events
- Foster brand awareness, trust and loyalty
- Differentiate Wrangell from other Alaska destinations
- Promote recreation opportunities
- Implement email marketing and social media campaign strategies

Personnel

Kate Thomas

Economic Development Director

J.R. Meek

Marketing and Community Development Coordinator

FY 2024: 2.0 FTE

FY 2025: 2.0 FTE

FY 2026: 2.0 FTE

FY2026 Annual Budget

SPECIAL REVENUE FUNDS

Item a.

Performance Metrics

Travel Wrangell is the Destination Marketing Organization (DMO) that promotes Wrangell as a visitor destination. The DMO is supported by the Director, Marketing Coordinator and Wrangell Convention and Visitors Bureau (CVB) who utilize transient tax funds to propel initiatives forward. Staff and members of the CVB leverage key performance metrics (KPIs) to gauge the effectiveness of their marketing efforts. These quantified metrics, like visitors' numbers and tax collections provide data-driven pictures of success.

The Travel Wrangell Marketing Plan details the following tourism key performance metrics;

- Visitor numbers by year
- Total transient tax funds collected by fiscal year
- Sale tax increases during shoulder seasons
- Email subscribers
- Generated leads from marketing advertisements
- Website and mobile application traffic
- Social media engagement
- Earned media value

Trends & Future Challenges

TRENDS

- Focus on authenticity and cultural experiences
- Adventure and Activity based tourism
- Sustainable practices and the emergence of the conscious traveler
- Rise in digital booking and marketing strategies
- Social media influencers

CHALLENGES

- Limited air and ferry service
- Accommodations and capacity
- Competition with Cruise Industry
- Limitation in digital marketing capacity
- Seasonality
- Workforce shortages
- Regional shifts and disruption

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 28000

SPECIAL REVENUE TYPE
TRANSIENT TAX FUND
SUMMARY OF REVENUES & EXPENDITURES

| | | FY 2023 | FY 2024 | FY 2025 | FY 2025 | FY 2026 | FY 2026 |
|---|-----------------------------------|-------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
| | | ACTUAL | ACTUAL | ADOPTED | ESTIMATED | REQUESTED | APPROVED |
| TRANSIENT TAX REVENUES | | | | | | | |
| 28000 000 4080 | Bed (Transient) Tax | \$ 58,773 | \$ 56,866 | \$ 60,000 | \$ 82,589 | \$ 83,000 | \$ 83,000 |
| 28000 000 4085 | Bed Tax Penalties & Interest | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 28000 000 4550 | Interest Income | \$ - | \$ - | \$ 3,510 | \$ 3,510 | \$ 3,500 | \$ 3,500 |
| 28000 000 4606 | Ad Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL TRANSIENT TAX REVENUES | | \$ 58,773 | \$ 56,866 | \$ 63,510 | \$ 86,099 | \$ 86,500 | \$ 86,500 |
| TRANSIENT TAX EXPENDITURES | | | | | | | |
| 28000 000 7001 | Materials & Supplies | \$ 1,744 | \$ 1,209 | \$ 1,500 | \$ 974 | \$ 1,500 | \$ 1,500 |
| 28000 000 7004 | Postage & Shipping | \$ 485 | \$ 819 | \$ 3,000 | \$ 1,608 | \$ 6,000 | \$ 6,000 |
| 28000 000 7502 | Phone/Internet | \$ 820 | \$ 704 | \$ 1,250 | \$ 856 | \$ 1,250 | \$ 1,250 |
| 28000 000 7503 | Information Technology | \$ 6,011 | \$ 9,810 | \$ 5,697 | \$ 1,300 | \$ 4,080 | \$ 4,080 |
| 28000 000 7505 | Travel & Training | \$ 9,849 | \$ 18,137 | \$ 15,500 | \$ 7,021 | \$ 13,000 | \$ 13,000 |
| 28000 000 7506 | Publications & Advertising | \$ 14,495 | \$ 37,571 | \$ 38,500 | \$ 4,204 | \$ 50,000 | \$ 50,000 |
| 28000 000 7507 | Memberships & Dues | \$ 575 | \$ 1,249 | \$ 2,815 | \$ 313 | \$ 2,905 | \$ 2,905 |
| 28000 000 7519 | Professional Services Contractual | \$ 3,000 | \$ 9,112 | \$ 28,000 | \$ 12,500 | \$ 31,000 | \$ 31,000 |
| 28000 000 7576 | Promotional | \$ 16,068 | \$ 21,051 | \$ 10,500 | \$ 18,307 | \$ 12,000 | \$ 12,000 |
| 28000 000 8921 | Transfer to Nolan Center | \$ - | \$ - | \$ 7,000 | \$ 7,000 | \$ 3,000 | \$ 3,000 |
| TOTAL TRANSIENT TAX EXPENDITURES | | \$ 53,047 | \$ 99,662 | \$ 113,762 | \$ 54,083 | \$ 124,735 | \$ 124,735 |
| TOTAL REVENUES | | \$ 58,773 | \$ 56,866 | \$ 63,510 | \$ 86,099 | \$ 86,500 | \$ 86,500 |
| TOTAL EXPENDITURES | | \$ (53,047) | \$ (99,662) | \$ (113,762) | \$ 54,083 | \$ (124,735) | \$ (124,735) |
| CHANGE IN NET POSITION | | \$ 5,725 | \$ (42,796) | \$ (50,252) | \$ 32,016 | \$ (38,235) | \$ (38,235) |
| BEGINNING RESERVE BALANCE (7/1/20XX) | | \$ 157,151 | \$ 162,876 | \$ 120,080 | \$ 69,828 | \$ 133,717 | \$ 133,717 |
| CHANGE IN NET POSITION | | \$ 5,725 | \$ (42,796) | \$ (50,252) | \$ 32,016 | \$ (38,235) | \$ (38,235) |
| ENDING RESERVE BALANCE (6/30/20XX) | | \$ 162,876 | \$ 120,080 | \$ 69,828 | \$ 133,717 | \$ 95,482 | \$ 95,482 |

JUSTIFICATION & EXPLANATION
TRANSIENT TAX

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

FY2026 Annual Budget

SPECIAL REVENUE FUNDS

Item a.

SPECIAL REVENUE FUNDS | COMMERCIAL PASSENGER VESSEL FUND (CPV)

Purpose

The Economic Development Department, in collaboration with the Marketing Coordinator and the Wrangell Convention and Visitors Bureau, oversees the allocation and utilization of funds from the State's Commercial Passenger Vessel (CPV) Excise Tax. This tax, established in December 2006, applies to passengers on overnight cruise ships that anchor or dock in Alaska's waters for more than 72 hours, allowing passengers to disembark and explore. Currently, the tax is \$34.50 per passenger, with the total amount distributed to municipalities based on a formula determined by the Department of Revenue. This program provides Wrangell with valuable resources derived from the CPV Excise Tax to directly support its tourism industry and enhance the visitor experience.

Key Accomplishments

- Ongoing management of Tourism Best Management Practices
- Successful port calls for larger class vessels contributing to increased passenger counts
- Improvements to the port of entry
- Research study on community sentiments around tourism
- Active engagement with Cruise Line Agencies of Alaska and Cruise Lines International Association
- Successful completion of the new trail extension funded in part by CPV

Level of Service & Budget Impact

While initial projections for CPV Excise Tax revenue were higher, staff anticipate receiving less this year due to several factors. These include cancelled port calls as ships reroute their itinerary to other ports of interest and regional competition.

Staff have prioritized the allocation of funding for a comprehensive, community-wide Tourism Management Plan. This plan will be critical in navigating the evolving tourism landscape and ensuring Wrangell remains a competitive destination, while ensuring growth strategies that prioritize resident quality of life, local business owners and the cultural heritage and history of the community.

Department Goals

While Wrangell strategically focuses on attracting independent travelers, cruise tourism remains a significant part of the local economy. Staff have established goals specific to the cruise sector of the industry that are aligned with the broader industry goals.

Prioritize funding for tourism management plan

Present findings and analysis of Tourism academic research conducted by Oregon State University

Empower local operators to curate new and unique shore excursions to support dispersion of visitors on high-capacity days

Provide high-quality in-market experiences to encourage return visitors from cruise ship passengers

Continue active discussion with Cruise Line Agencies of Alaska to ensure adequate and preferred scheduling

Promote sustainable tourism practices through the best management practices program

Personnel

| | |
|-------------|---|
| Kate Thomas | Economic Development Director |
| J.R. Meek | Marketing and Community Development Coordinator |

FY 2024: 2.0 FTE

FY 2025: 2.0 FTE

FY 2026: 2.0 FTE

Performance Metrics

Wrangell, like many communities in Southeast Alaska, relies on cruise tourism for a significant portion of its economic activity. To effectively measure the success of its cruise industry strategy, Wrangell has begun tracking a variety of performance metrics across several key areas.

- Passenger counts
- Passenger spending
- Business climate and survey results
- CPV Excise Tax revenue
- Job creations
- Passenger satisfaction surveys
- Resident satisfaction surveys
- Average length of stay in port

Trends & Future Challenges

TRENDS

Shifting passenger preferences who are seeking more authentic and immersive experiences

Increase focus on sustainability, for example electrification of vessels

Diversification of destinations

Emerging growth policies in other communities within the region

Increased focus on luxury experiences and travel

CHALLENGES

Competition with other destinations

Seasonality

Capacity limitations

Aging port infrastructure

Local impacts due to increased capacity

FY2026 Annual Budget

SPECIAL REVENUE FUNDS

Item a.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 28010

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

| | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---|---|--------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| CPV FUND REVENUES | | | | | | | |
| 28010 000 4180 | CPV Excise Share Revenue | \$ 36,620 | \$ 70,975 | \$ 55,418 | \$ 74,980 | \$ 70,000 | \$ 70,000 |
| 28010 000 4550 | Interest Income | \$ - | \$ - | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| TOTAL REVENUES | | \$ 36,620 | \$ 70,975 | \$ 70,418 | \$ 89,980 | \$ 85,000 | \$ 85,000 |
| CPV FUND EXPENDITURES | | | | | | | |
| 28010 000 7001 | Materials & Supplies | \$ - | \$ - | \$ 4,500 | \$ 4,000 | \$ 4,500 | \$ 4,500 |
| 28010 000 7519 | Professional/Contractual Services | \$ - | \$ - | \$ 70,000 | \$ 2,699 | \$ 25,000 | \$ 25,000 |
| 28010 000 7900 | Capital Expenditures | \$ 49,380 | \$ 6,979 | \$ 30,000 | \$ 30,000 | \$ 50,000 | \$ 50,000 |
| 28010 000 8990 | Transfer to Parks and Recreation CIP Fund | \$ 3,139 | \$ - | \$ 34,368 | \$ 34,368 | \$ - | \$ - |
| TOTAL EXPENDITURES | | \$ 52,519 | \$ 6,979 | \$ 138,868 | \$ 71,067 | \$ 79,500 | \$ 79,500 |
| TOTAL CHANGE IN NET POSITION | | \$ (15,899) | \$ 63,996 | \$ (68,450) | \$ 18,913 | \$ 5,500 | \$ 5,500 |
| BEGINNING RESERVE BALANCE (7/1/20XX) | | \$ 310,922 | \$ 295,023 | \$ 359,020 | \$ 290,570 | \$ 309,483 | \$ 309,483 |
| CHANGE IN NET POSITION | | \$ (15,899) | \$ 63,996 | \$ (68,450) | \$ 18,913 | \$ 5,500 | \$ 5,500 |
| ENDING RESERVE BALANCE (6/30/20XX) | | \$ 295,023 | \$ 359,020 | \$ 290,570 | \$ 309,483 | \$ 314,983 | \$ 314,983 |

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
- 7001 **MATERIALS & SUPPLIES** - FLOWERS, MULCH, PLANTERS AND OTHER LANDSCAPING MATERIALS TO CLEAN THE DOWN TOWN FLOWER BEDS AND LANDSCAPING (I.E. BULB-OUTS)
- 7519 **PROFESSIONAL/CONTRACTUAL SERVICES** - THOSE SERVICE EXPENDITURES THAT ARE DIRECTLY OR INDIRECTLY ASSOCIATED WITH TRAVEL AND TOURISM FROM COMMERCIAL PASSENGER VESSELS
- 7900 **CAPITAL EXPENDITURES** - EXPENDITURES ABOVE \$5,000 THAT ARE CAPITALIZABLE AND ARE ASSOCIATED WITH TRAVEL AND TOURISM FROM COMMERCIAL PASSENGER VESSELS
- 8924 **TRANSFER TO PARKS AND RECREATION** - TRANSFER TO PARKS AND RECREATION IN ORDER TO SUPPLEMENT AS NEEDED

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 28020

SPECIAL REVENUE FUNDS
MARIAN GLENZ FUND
SUMMARY OF REVENUES & EXPENDITURES

| | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---|-----------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| MARIAN GLENZ FUND REVENUES | | | | | | | |
| 28020 000 4690 | Marian Glenz Donation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL REVENUES | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| MARIAN GLENZ FUND EXPENDITURES | | | | | | | |
| 28020 000 7590 | Grant Expenditures | \$ 21,915 | \$ (10,000) | \$ 10,000 | \$ 10,000 | \$ 5,000 | \$ 5,000 |
| TOTAL EXPENDITURES | | \$ 21,915 | \$ (10,000) | \$ 10,000 | \$ 10,000 | \$ 5,000 | \$ 5,000 |
| CHANGE IN NET POSITION | | \$ (21,915) | \$ 10,000 | \$ (10,000) | \$ (10,000) | \$ (5,000) | \$ (5,000) |
| BEGINNING RESERVE BALANCE (7/1/20XX) | | \$ 31,832 | \$ 9,917 | \$ 19,917 | \$ 19,917 | \$ 9,917 | \$ 9,917 |
| CHANGE IN NET POSITION | | \$ (21,915) | \$ 10,000 | \$ (10,000) | \$ (10,000) | \$ (5,000) | \$ (5,000) |
| ENDING RESERVE BALANCE (6/30/XXXX) | | \$ 9,917 | \$ 19,917 | \$ 9,917 | \$ 9,917 | \$ 4,917 | \$ 4,917 |

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund 28030

SPECIAL REVENUE FUNDS
BIRDFEST FUND
SUMMARY OF REVENUES & EXPENDITURES

| | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---|--------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| BIRDFEST FUND REVENUES | | | | | | | |
| 28030 000 4592 | Birdfest Revenue | \$ 2,591 | \$ 4,206 | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ 8,000 |
| TOTAL REVENUES | | \$ 2,591 | \$ 4,206 | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ 8,000 |
| BIRDFEST FUND EXPENDITURES | | | | | | | |
| 28030 000 7590 | Grant Expenditures | \$ 2,591 | \$ 4,206 | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ 8,000 |
| TOTAL EXPENDITURES | | \$ 2,591 | \$ 4,206 | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ 8,000 |
| CHANGE IN NET POSITION | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| BEGINNING RESERVE BALANCE (7/1/20XX) | | \$ 1,977 | \$ 1,977 | \$ 1,977 | \$ 1,977 | \$ 1,977 | \$ 1,977 |
| CHANGE IN NET POSITION | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| ENDING RESERVE BALANCE (6/30/XXXX) | | \$ 1,977 | \$ 1,977 | \$ 1,977 | \$ 1,977 | \$ 1,977 | \$ 1,977 |

FY2026 Annual Budget

SPECIAL REVENUE FUNDS

Item a.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 11110

SPECIAL REVENUE TYPE
BOROUGH ORGANIZATION FUND
SUMMARY OF REVENUES & EXPENDITURES

| BOROUGH ORGANIZATION FUND REVENUES & TRANSFERS-IN | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---|----------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| 11110 000 4550 | Interest Income | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11110 000 4650 | Land & Lot Sales | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11110 000 4910 | Transfer from General Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL REVENUES | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

| BOROUGH ORGANIZATION FUND EXPENSES | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|------------------------------------|---------------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| 11110 000 7511 | Surveying/Timber Cruise Expense | \$ - | \$ - | \$ 50,000 | \$ - | \$ 150,000 | \$ 150,000 |
| TOTAL EXPENDITURES | | \$ - | \$ - | \$ 50,000 | \$ - | \$ 150,000 | \$ 150,000 |

| | | | | | | |
|-------------------------------------|-------------|-------------|--------------------|-------------|---------------------|---------------------|
| TOTAL CHANGE IN NET POSITION | \$ - | \$ - | \$ (50,000) | \$ - | \$ (150,000) | \$ (150,000) |
|-------------------------------------|-------------|-------------|--------------------|-------------|---------------------|---------------------|

| | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| BEGINNING RESERVE BALANCE (7/1/20XX) | \$ 312,497 | \$ 312,497 | \$ 312,497 | \$ 262,497 | \$ 262,497 | \$ 262,497 |
| CHANGE IN NET POSITION | \$ - | \$ - | \$ (50,000) | \$ - | \$ (150,000) | \$ (150,000) |
| ENDING RESERVE BALANCE (6/30/20XX) | \$ 312,497 | \$ 312,497 | \$ 262,497 | \$ 262,497 | \$ 112,497 | \$ 112,497 |

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
2026 ANNUAL BUDGET
Fund 11125

MISCELLANEOUS FUNDS
HOSPITAL LEGACY FUND
SUMMARY OF REVENUES & EXPENDITURES

| | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---|-----------------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| HOSPITAL LEGACY FUND REVENUES | | | | | | | |
| 11125 000 4095 | Hospital Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11125 000 4910 | Transfer from General Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11125 000 4380 | Surplus & Material Sales | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL REVENUES | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| HOSPITAL LEGACY FUND EXPENDITURES | | | | | | | |
| 11125 000 7002 | Facilities Repair and Maintenance | \$ 4,755 | \$ 381 | \$ - | \$ 206 | \$ - | \$ - |
| 11125 000 7017 | Heating Fuel | \$ 39,118 | \$ 31,246 | \$ - | \$ - | \$ - | \$ - |
| 11125 000 7501 | Utilities | \$ 18,238 | \$ 13,104 | \$ - | \$ 700 | \$ - | \$ - |
| 11125 000 7508 | Insurance | \$ 6,050 | \$ 4,135 | \$ - | \$ - | \$ - | \$ - |
| 11125 000 7519 | Professional Services Contractual | \$ 634 | \$ 5,647 | \$ - | \$ 23,000 | \$ 26,517 | \$ 26,517 |
| 11125 000 7621 | Charges from Garage | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11125 000 7629 | Charges from Capital Facilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11125 000 7920 | Miscellaneous Expense | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | | \$ 68,796 | \$ 54,513 | \$ - | \$ 23,906 | \$ 26,517 | \$ 26,517 |
| BEGINNING RESERVE BALANCE (7/1/20XX) | | \$ 173,731 | \$ 104,935 | \$ 50,422 | \$ 50,422 | \$ 26,517 | \$ 26,517 |
| CHANGE IN NET POSITION | | \$ 68,796 | \$ 54,513 | \$ - | \$ (23,906) | \$ (26,517) | \$ (26,517) |
| ENDING RESERVE BALANCE (6/30/XXXX) | | \$ 104,935 | \$ 50,422 | \$ 50,422 | \$ 26,517 | \$ (0) | \$ (0) |

JUSTIFICATION & EXPLANATION
HOSPITAL LEGACY FUND

| GL ACCT | DESCRIPTION |
|---------|--|
| 4095 | HOSPITAL REVENUE - REVENUE COLLECTED FROM SOUTHEAST REGIONAL HEALTH CONSORTIUM FOR MEDICARE COST REIMBURSEMENT |
| 4910 | TRANSFER FROM GENERAL FUND - FUNDS TRANSFERRED FROM THE GENERAL FUND TO THE HOSPITAL LEGACY FUND |
| 7002 | FACILITY REPAIR & MAINTENANCE - MATERIALS & SUPPLIES TO MAINTAIN THE OLD WRANGELL MEDICAL CENTER BUILDING |
| 7501 | UTILITIES - COST OF ANY UTILITY SERVICES NEEDED AT THE OLD WRANGELL MEDICAL CENTER |
| 7508 | INSURANCE - PROPERTY INSURANCE FOR THE OLD WRANGELL MEDICAL CENTER |
| 7519 | PROFESSIONAL SERVICES CONTRACTUAL - INSPECTIONS, CONTINGENCY AND ENVIRONMENTAL REMEDIATION WORK AT THE OLD WRANGELL MEDICAL CENTER SITE |
| 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 |
| 7920 | MISCELLANEOUS EXPENSE - IMMATERIAL EXPENSES THAT DO NOT FIT IN THE CAPTIONS IDENTIFIED ABOVE |

FY2026 Annual Budget

SPECIAL REVENUE FUNDS

Item a.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #: 11130

SPECIAL REVENUE TYPE
911 SURCHARGE REVENUE
SUMMARY OF REVENUES & EXPENDITURES

| | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---|------------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| 911 SURCHARGE FUND REVENUES & TRANSFERS-IN | | | | | | | |
| 11130 000 4350 | 911 Surcharge Revenue | \$ 48,651 | \$ 48,960 | \$ 48,000 | \$ 47,960 | \$ 48,000 | \$ 48,000 |
| TOTAL REVENUES | | \$ 48,651 | \$ 48,960 | \$ 48,000 | \$ 47,960 | \$ 48,000 | \$ 48,000 |
| 911 SURCHARGE FUND EXPENDITURES | | | | | | | |
| 11130 000 7503 | Information Technology | \$ 24,385 | \$ 32,734 | \$ 35,000 | \$ 52,343 | \$ 55,000 | \$ 55,000 |
| 11130 000 7519 | Professional Services Contr. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | | \$ 24,385 | \$ 32,734 | \$ 35,000 | \$ 52,343 | \$ 55,000 | \$ 55,000 |
| TOTAL CHANGE IN NET POSITION | | \$ 24,266 | \$ 16,226 | \$ 13,000 | \$ (4,383) | \$ (7,000) | \$ (7,000) |
| BEGINNING RESERVE BALANCE (7/1/20XX) | | \$ 24,958 | \$ 49,224 | \$ 65,451 | \$ 65,451 | \$ 61,067 | \$ 61,067 |
| CHANGE IN NET POSITION | | \$ 24,266 | \$ 16,226 | \$ 13,000 | \$ (4,383) | \$ (7,000) | \$ (7,000) |
| ENDING RESERVE BALANCE (6/30/20XX) | | \$ 49,224 | \$ 65,451 | \$ 78,451 | \$ 61,067 | \$ 54,067 | \$ 54,067 |

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
2026 ANNUAL BUDGET
Fund #: 53000

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

| | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---|-----------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| MPD REVENUES & TRANSFERS-IN | | | | | | | |
| 53000 000 4910 | Transfer from General Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL REVENUES | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| MPD FUND EXPENDITURES | | | | | | | |
| 53000 000 7501 | Utilities | \$ 6,234 | \$ 8,103 | \$ - | \$ 1,045 | \$ - | \$ - |
| 53000 000 7980 | Bad Debt Expense | \$ 25,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 53000 000 7519 | Professional Services Contractual | \$ - | \$ - | \$ 50,000 | \$ - | \$ - | \$ - |
| 53000 000 7550 | Property Assessment Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 53000 000 7950 | Property Acquisition Expense | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | | \$ 31,234 | \$ 8,103 | \$ 50,000 | \$ 1,045 | \$ - | \$ - |
| TOTAL CHANGE IN NET POSITION | | \$ (31,234) | \$ (8,103) | \$ (50,000) | \$ (1,045) | \$ - | \$ - |
| BEGINNING RESERVE BALANCE (7/1/20XX) | | \$ 1,330,135 | \$ 1,298,901 | \$ 1,290,798 | \$ 1,240,798 | \$ 1,239,754 | \$ 1,239,754 |
| CHANGE IN NET POSITION | | \$ (31,234) | \$ (8,103) | \$ (50,000) | \$ (1,045) | \$ - | \$ - |
| ENDING RESERVE BALANCE (6/30/20XX) | | \$ 1,298,901 | \$ 1,290,798 | \$ 1,240,798 | \$ 1,239,754 | \$ 1,239,754 | \$ 1,239,754 |

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

SPECIAL REVENUE FUNDS | CONSTRUCTION FUND

Overview

The City and Borough of Wrangell has a specific methodology for tracking and accounting for capital projects. All governmental and enterprise funds maintain their own sub-CIP fund that is consolidated at the fiscal year-end. This helps identify the true activity taking place in each fund. Aside from this structure, there are two standalone construction funds that serve a specific purpose – the Residential Construction Fund and the Industrial Construction Fund.

Purpose

- **RESIDENTIAL CONSTRUCTION FUND-** The Residential Construction Fund (RCF) was established on January 14th, 1992, by Resolution 01-92-420. The fund was designed to be a revolving fund for the development of residential lands. The revenues derived from the sale of residential lots is to be put into this dedicated fund for the purpose of providing seed money for upcoming residential development.
- **INDUSTRIAL CONSTRUCTION FUND-** The Industrial Construction Fund (ICF) was established on December 10, 1991, by Resolution 12-91-418. The fund was designed to be a revolving fund for the development of industrial lands. The revenues derived from the sale of industrial lots are to be put into this dedicated fund for the purpose of providing seed money for the next industrial development

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund 50000

CONSTRUCTION FUNDS
RESIDENTIAL CONSTRUCTION FUND
SUMMARY OF REVENUES & EXPENDITURES

| | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---|-------------------------------------|---------------------|-------------------|---------------------|----------------------|----------------------|---------------------|
| RESIDENTIAL CONSTRUCTION FUND REVENUES | | | | | | | |
| 50000 000 4550 | Interest Income | \$ - | - | \$ 20,000 | \$ 20,000 | \$ 17,000 | \$ 17,000 |
| 50000 000 4650 | Land & lot sales | \$ 315,078 | - | \$ 1,100,000 | \$ - | \$ 1,812,000 | \$ 1,812,000 |
| 50000 000 4900 | Transfer from Other Fund | \$ 2,206,123 | - | \$ - | \$ - | \$ - | \$ - |
| TOTAL REVENUES | | \$ 2,521,201 | - | \$ 1,120,000 | \$ 20,000 | \$ 1,829,000 | \$ 1,829,000 |
| RESIDENTIAL CONSTRUCTION FUND EXPENDITURES | | | | | | | |
| 50000 000 7506 | Publications & Advertising | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 50000 000 7519 | Professional Services Contractual | \$ 1,991 | - | \$ - | \$ 3,506 | \$ - | \$ - |
| 50000 000 9999 00 50001 | Alder Top Phase I Project Expenses | \$ - | - | \$ - | \$ 1,611 | \$ - | \$ - |
| 50000 000 9999 00 50002 | Alder Top Phase II Project Expenses | \$ - | - | \$ 1,750,000 | \$ - | \$ 2,440,500 | \$ 2,440,500 |
| TOTAL EXPENDITURES | | \$ 1,991 | - | \$ 1,750,000 | \$ 5,117 | \$ 2,440,500 | \$ 2,440,500 |
| | | | | | | \$ - | \$ - |
| CHANGE IN NET POSITION | | \$ 2,519,209 | - | \$ (630,000) | \$ 14,883 | \$ (611,500) | \$ (611,500) |
| BEGINNING RESERVE BALANCE (7/1/20XX) | | \$ 187,442 | 2,492,931 | \$ 819,941 | \$ 819,941 | \$ 834,824 | \$ 834,824 |
| CHANGE IN NET POSITION | | \$ 2,519,209 | \$ 1,672,990 | \$ (630,000) | \$ 14,883 | \$ (611,500) | \$ (611,500) |
| ENDING RESERVE BALANCE (6/30/XXXX) | | \$ 2,492,931 | \$ 819,941 | \$ 189,941 | \$ 834,824 | \$ 223,324 | \$ 223,324 |

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 52000

CONSTRUCTION FUNDS
INDUSTRIAL CONSTRUCTION FUND
SUMMARY OF REVENUES & EXPENDITURES

| | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|--|-----------------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| INDUSTRIAL CONSTRUCTION FUND REVENUES | | | | | | | |
| 52000 000 4550 | Interest Income | \$ 2,586 | 2,148 | \$ 4,250 | \$ 4,250 | \$ - | \$ - |
| 52000 000 4650 | Land & lot sales | \$ - | - | \$ 200,000 | \$ 314,900 | \$ - | \$ - |
| 52000 000 4651 | Recovered Foreclosure Costs | \$ 4,489 | 4,444 | \$ - | \$ 3,354 | \$ - | \$ - |
| TOTAL REVENUES | | \$ 7,075 | \$ 6,592 | \$ 204,250 | \$ 322,504 | \$ - | \$ - |
| INDUSTRIAL CONSTRUCTION FUND EXPENDITURES | | | | | | | |
| 52000 000 7501 | Utilities | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 52000 000 7506 | Publications | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 52000 000 7515 | Permits, Inspections & Compliance | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 52000 000 7519 | Professional Services Contractual | \$ 20,452 | 2,677 | \$ - | \$ - | \$ 50,000 | \$ 50,000 |
| 52000 000 7900 | Capital Expenditures | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 52000 000 9999 00 52001 | 5th and 6th Ave Construction | \$ - | 21,206 | \$ 200,000 | \$ 342,303 | \$ - | \$ - |
| 52000 000 9999 00 52002 | 6-Mile Mill Site Phase I ESA | \$ - | - | \$ 5,000 | \$ - | \$ - | \$ - |
| 52000 000 9999 00 52003 | Wilcox Environmental Assessment | \$ - | - | \$ - | \$ 7,208 | \$ - | \$ - |
| TOTAL EXPENDITURES | | 20,452 | 23,883 | 205,000 | 349,510 | 50,000 | 50,000 |
| BEGINNING RESERVE BALANCE (7/1/20XX) | | \$ 428,520 | 448,972 | \$ 431,679 | \$ 431,679 | \$ 404,672 | \$ 404,672 |
| CHANGE IN NET POSITION | | \$ 20,452 | \$ 17,293 | \$ (205,000) | \$ (27,007) | \$ 50,000 | \$ 50,000 |
| ENDING RESERVE BALANCE (6/30/XXXX) | | \$ 448,972 | \$ 431,679 | \$ 226,679 | \$ 404,672 | \$ 454,672 | \$ 454,672 |

SPECIAL REVENUE FUNDS | DEBT SERVICE FUND SUMMARY

Overview

Debt in a governmental entity is an effective financial management tool. Active debt management provides fiscal advantages to the City and Borough of Wrangell and its citizens. Debt can serve several different purposes.

- It is useful in matching costs to benefits of public assets.
- As an economic development tool, it allows governments to build and acquire assets that would not otherwise be able to be built or acquired. It provides for all residents, current and future, to participate in the funding of a shared asset such as a park or street.
- Debt eliminates the need for governments to build up large reserve balances to build or acquire assets.

In other words, debt is not something that should be avoided or eliminated. Rather, debt is something that should be used and managed effectively. Debt can be mismanaged, however. Overuse of debt places a burden on the financial resources of the Borough and its taxpayers. Thus, it is important to create policies and follow practices to ensure debt is used wisely. Debt management is a critical component of the City and Borough of Wrangell financial operations. The Borough takes an active role in managing its debt. This is done through a variety of means including: debt management policies, bond ratings, comprehensive planning for future bond issues, and management of existing and APPROVED debt levels, and legal debt margins, and debt service payments. This section of the budget provides an analysis of each of these factors.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 16000

DEBT SERVICE FUND
GOVERNMENTAL ACTIVITIES
SUMMARY OF REVENUES & EXPENDITURES

| | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|--|--|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| DEBT SERVICE FUND REVENUES & TRANSFERS-IN | | | | | | | |
| 16000 000 4593 | GO Bond Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 16000 000 4591 | State School Bond Reimbursement | \$ 2,730 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 16000 000 4910 | Transfer from General Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 16000 000 4922 | Transfer from Sales Tax Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 16000 000 4900 | Transfer from Other Fund | \$ 190,429 | \$ 247,625 | \$ 242,875 | \$ 242,875 | \$ 243,000 | \$ 243,000 |
| TOTAL REVENUES | | \$ 193,159 | \$ 247,625 | \$ 242,875 | \$ 242,875 | \$ 243,000 | \$ 243,000 |
| DEBT SERVICE FUND EXPENDITURES | | | | | | | |
| 16000 000 7800 | 2023 General Obligation Bond Principal | \$ - | \$ 95,000 | \$ 95,000 | \$ 95,000 | \$ 100,000 | \$ 100,000 |
| 16000 000 7801 | 2023 General Obligation Bond Interest | \$ 45,639 | \$ 152,625 | \$ 147,875 | \$ 147,875 | \$ 143,000 | \$ 143,000 |
| TOTAL EXPENDITURES | | \$ 45,639 | \$ 247,625 | \$ 242,875 | \$ 242,875 | \$ 243,000 | \$ 243,000 |

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) |

Enterprise Funds



Purpose

Enterprise funds capture the business-like activities within the City and Borough of Wrangell. An enterprise fund is a separate accounting and financial reporting mechanism for which revenues and expenditures are segregated into a fund with financial statements separate from all other governmental activities. An enterprise fund identifies the total direct and indirect costs to provide the service and the sources and amounts of revenues that support the service for which a fee is charged in exchange for service. Enterprise funds should be as self-sustaining as possible and user fees and rates should absorb operational expenses and capital outlay.

The City and Borough of Wrangell has three major enterprise funds and two non-major enterprise fund.

All enterprise funds have CIP sub-funds that house all capital project activity related to that fund. They maintain a separate reserve balance from the operating fund. The annual budget reflects both the operating and the CIP budgets for each enterprise fund. Consolidating both the operating and CIP funds, forms the consolidated enterprise fund which is reported on the City and Borough of Wrangell's Annual Comprehensive Financial Report (ACFR).

Enterprise Funds Presented

Wrangell Municipal Light & Power Fund

Water Fund

Ports & Harbors Fund

Sewer/Wastewater Fund

Sanitation Fund

FY2026 Annual Budget

ENTERPRISE FUNDS

Item a.

ENTERPRISE FUNDS | WRANGELL MUNICIPAL LIGHT & POWER

Purpose

WMLP's mission is to safely deliver reliable and affordable electrical power to the residents and businesses of the City and Borough of Wrangell.

Key Accomplishments

- Shooting Range Primary Power
- 5th and 6th Industrial Lots Primary Power
- Coordinated a successful SEAPA maintenance run

Level of Service & Budget Impact

The budget funds the department at a sufficient level of service. Further amendments may be brought forward to complete the generation substation capacity upgrade.

Department Goals

- Alder Top Power Distribution
- Center Section Rebuild #1
- Increase Generation Capacity
- Dispose of the "containerized" generator

Trends & Future Challenges

- Long lead times
- Long Term: Upgrading feeders for future growth
- SEAPA Grid resiliency projects continue to provide the Borough greater supply potential
- Green and Renewable Energy funding is more available than ever

Personnel

| | |
|-----------------|---------------------------|
| David Mcholland | Electrical Superintendent |
| Dwight Yancey | Electric Line Foreman |
| VACANT | Mechanic Leadman |
| Chris Stewart | Electric Lineman |
| Jacob Hammer | Apprentice Lineman |

FY 2024: 6.0 FTE

FY 2025: 6.0 FTE

FY 2026: 5.0 FTE

FY2026 Annual Budget

ENTERPRISE FUNDS

Item a.

CITY AND BOROUGH OF WRANGELL

2026 ANNUAL BUDGET

Fund 70000

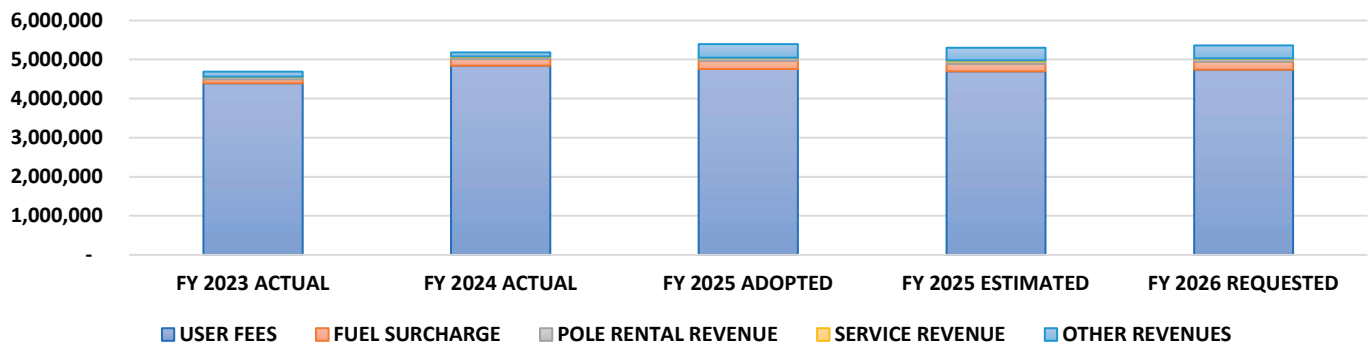
ENTERPRISE FUND TYPE

WML&P FUND

SUMMARY OF REVENUES & EXPENDITURES

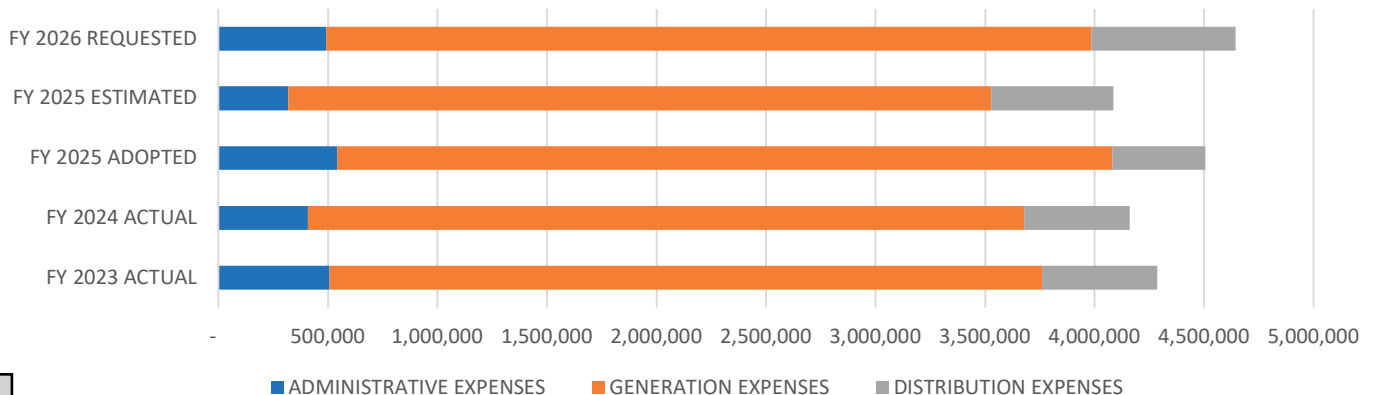
| SUMMARY OF REVENUES BY TYPE | | | | | | |
|---|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
| USER FEES | 4,390,076 | 4,840,090 | 4,754,827 | 4,692,209 | 4,742,795 | 4,742,795 |
| FUEL SURCHARGE | 99,203 | 166,624 | 210,363 | 191,886 | 201,125 | 201,125 |
| POLE RENTAL REVENUE | 58,680 | 59,010 | 70,230 | 70,230 | 70,230 | 70,230 |
| SERVICE REVENUE | 13,853 | 13,977 | 8,774 | 23,800 | 16,287 | 16,287 |
| OTHER REVENUES | 121,789 | 103,768 | 347,775 | 323,611 | 328,093 | 328,093 |
| TOTAL REVENUE & TRANSFERS-IN | \$ 4,683,601 | \$ 5,183,469 | \$ 5,391,970 | \$ 5,301,736 | \$ 5,358,530 | \$ 5,358,530 |

WML&P REVENUES BY FISCAL YEAR



| SUMMARY OF EXPENDITURES BY TYPE | | | | | | |
|---------------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
| ADMINISTRATIVE EXPENSES | 507,111 | 409,080 | 542,598 | 320,198 | 492,674 | 499,197 |
| GENERATION EXPENSES | 3,252,428 | 3,269,444 | 3,538,385 | 3,208,548 | 3,492,709 | 3,492,709 |
| DISTRIBUTION EXPENSES | 527,365 | 481,265 | 424,640 | 556,827 | 658,829 | 658,829 |
| TRANSFERS-OUT | 188,717 | - | 1,220,000 | 1,220,000 | 857,497 | 857,497 |
| TOTAL EXPENDITURES | 4,475,621 | 4,159,789 | 5,725,622 | 5,305,574 | 5,501,709 | 5,508,232 |

WML&P EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #70000

ENTERPRISE FUNDS
ELECTRIC FUND
DETAIL OF REVENUES & EXPENDITURES

| ELECTRIC FUND REVENUES | | FY 2023 | FY 2024 | FY 2025 | FY 2025 | FY 2026 | FY 2026 |
|---------------------------------|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | ACTUAL | ACTUAL | ADOPTED | ESTIMATED | REQUESTED | APPROVED |
| 70000 200 4101 | PERS On-behalf Revenue | \$ 84,669 | \$ - | \$ 62,000 | \$ 62,000 | \$ 60,000 | \$ 60,000 |
| 70000 200 5010 | Residential Kwh Sales | \$ 1,937,560 | \$ 2,034,145 | \$ 1,967,873 | \$ 2,026,693 | \$ 2,016,560 | \$ 2,016,560 |
| 70000 200 5011 | Small Commercial Kwh Sales | \$ 1,507,335 | \$ 1,594,497 | \$ 1,543,012 | \$ 1,623,355 | \$ 1,583,183 | \$ 1,583,183 |
| 70000 200 5012 | Large Commercial Kwh Sales | \$ 945,181 | \$ 1,211,448 | \$ 1,243,943 | \$ 1,042,160 | \$ 1,143,051 | \$ 1,143,051 |
| 70000 200 5015 | Fuel Surcharge | \$ 99,203 | \$ 166,624 | \$ 210,363 | \$ 191,886 | \$ 201,125 | \$ 201,125 |
| 70000 200 5018 | Labor Charges | \$ 300 | \$ 1,900 | \$ 2,399 | \$ - | \$ 1,199 | \$ 1,199 |
| 70000 200 5020 | Electric fees & permits | \$ 8,065 | \$ 5,310 | \$ 5,946 | \$ 1,512 | \$ 3,729 | \$ 3,729 |
| 70000 200 5021 | Write-offs from Collections | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 70000 200 5022 | Service Charges | \$ 13,553 | \$ 12,077 | \$ 6,376 | \$ 23,800 | \$ 15,088 | \$ 15,088 |
| 70000 200 5029 | Write-off's Collected at City Hall | \$ 2,638 | \$ (102) | \$ 268 | \$ 2,514 | \$ 1,391 | \$ 1,391 |
| 70000 200 5030 | Equipment Rental | \$ 310 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 70000 200 5031 | Pole Rental | \$ 58,680 | \$ 59,010 | \$ 70,230 | \$ 70,230 | \$ 70,230 | \$ 70,230 |
| 70000 200 5032 | Late Fees | \$ 19,095 | \$ 15,942 | \$ 14,684 | \$ 15,785 | \$ 15,235 | \$ 15,235 |
| 70000 200 5033 | Investment income | \$ - | \$ - | \$ 175,000 | \$ 175,000 | \$ 175,000 | \$ 175,000 |
| 70000 200 5034 | Material Sales | \$ 6,312 | \$ 9,408 | \$ 11,877 | \$ - | \$ 5,938 | \$ 5,938 |
| 70000 200 5035 | SEAPA Rebate | \$ 700 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 70000 200 5036 | PERS Termination Liability | \$ - | \$ 73,211 | \$ 78,000 | \$ 66,800 | \$ 66,800 | \$ 66,800 |
| TOTAL WML&P REVENUES | | \$ 4,683,601 | \$ 5,183,469 | \$ 5,391,970 | \$ 5,301,736 | \$ 5,358,530 | \$ 5,358,530 |

| ELECTRIC FUND ADMINISTRATIVE EXPENSES | | FY 2023 | FY 2024 | FY 2025 | FY 2025 | FY 2026 | FY 2026 |
|--|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | ACTUAL | ACTUAL | ADOPTED | ESTIMATED | REQUESTED | APPROVED |
| 70000 201 6001 | Salaries & Wages | \$ 155,015 | \$ 112,942 | \$ 133,121 | \$ 58,644 | \$ 124,573 | \$ 124,573 |
| 70000 201 6002 | Temporary Wages | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 70000 201 6005 | Overtime | \$ 36 | \$ - | \$ 143 | \$ - | \$ - | \$ 6,523 |
| 70000 201 62XX | Employer Costs | \$ 107,166 | \$ 77,340 | \$ 71,342 | \$ 33,818 | \$ 57,344 | \$ 57,344 |
| 70000 201 7001 | Materials & Supplies | \$ 8,761 | \$ 1,198 | \$ 7,500 | \$ 150 | \$ 2,500 | \$ 2,500 |
| 70000 201 7002 | Facility Repair & Maintenance | \$ 113 | \$ 674 | \$ 2,500 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 70000 201 7008 | Non-Capital Equipment | \$ - | \$ - | \$ 250 | \$ 250 | \$ - | \$ - |
| 70000 201 7010 | Vehicle Maintenance | \$ 208 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 70000 201 7100 | Uniform, gear & clothing allowance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 70000 201 7501 | Utilities | \$ - | \$ - | \$ 30,000 | \$ - | \$ - | \$ - |
| 70000 201 7502 | Phone/Internet | \$ 7,535 | \$ 8,046 | \$ 6,535 | \$ 9,391 | \$ 9,295 | \$ 9,295 |
| 70000 201 7503 | Information Technology | \$ 790 | \$ 392 | \$ 700 | \$ - | \$ 3,700 | \$ 3,700 |
| 70000 202 7004 | Postage & Shipping | \$ 482 | \$ 2,346 | \$ 1,500 | \$ 485 | \$ 500 | \$ 500 |
| 70000 201 7505 | Travel & Training | \$ 735 | \$ 1,455 | \$ 2,000 | \$ 2,522 | \$ 500 | \$ 500 |
| 70000 201 7506 | Publications & Advertising | \$ 369 | \$ 1,721 | \$ 1,500 | \$ 500 | \$ 500 | \$ 500 |
| 70000 201 7507 | Dues & Subscriptions | \$ - | \$ - | \$ 550 | \$ - | \$ - | \$ - |
| 70000 201 7508 | Insurance | \$ 45,666 | \$ 47,252 | \$ 61,713 | \$ 61,713 | \$ 63,821 | \$ 63,821 |
| 70000 201 7509 | Bank & Credit Card Fees | \$ - | \$ - | \$ 1,500 | \$ - | \$ - | \$ - |
| 70000 201 7510 | Engineering | \$ 180 | \$ 1,089 | \$ 10,000 | \$ - | \$ 2,000 | \$ 2,000 |
| 70000 201 7515 | Health & Safety Compliance | \$ 165 | \$ 725 | \$ 1,000 | \$ - | \$ 500 | \$ 500 |
| 70000 201 7603 | Charges from Finance | \$ 95,744 | \$ 76,262 | \$ 123,184 | \$ 58,572 | \$ 133,532 | \$ 133,532 |
| 70000 201 7629 | Charges from Capital Facilities | \$ 1,328 | \$ 1,611 | \$ 7,560 | \$ 75 | \$ 2,908 | \$ 2,908 |
| 70000 201 7851 | PERS Termination Liability Payment | \$ 82,819 | \$ 76,027 | \$ 80,000 | \$ 73,223 | \$ 80,000 | \$ 80,000 |
| 70000 201 7900 | Capital Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 70000 201 7980 | Bad Debt Expense | \$ - | \$ - | \$ - | \$ 19,854 | \$ 10,000 | \$ 10,000 |
| TOTAL ADMINISTRATIVE EXPENSES | | \$ 507,111 | \$ 409,080 | \$ 542,598 | \$ 320,198 | \$ 492,674 | \$ 499,197 |

FY2026 Annual Budget

ENTERPRISE FUNDS

Item a.

| ELECTRIC FUND GENERATION EXPENSES | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|-----------------------------------|------------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| 70000 202 6001 | Salaries & Wages | \$ 34,776 | \$ 83,121 | \$ 98,136 | \$ 89,840 | \$ 74,092 | \$ 74,092 |
| 70000 202 6005 | Overtime | \$ 3,756 | \$ 5,512 | \$ 5,640 | \$ 960 | \$ 6,523 | \$ 6,523 |
| 70000 202 62XX | Employer Costs | \$ 18,847 | \$ 47,665 | \$ 50,416 | \$ 47,924 | \$ - | \$ - |
| 70000 202 7001 | Materials & Supplies | \$ 2,587 | \$ 4,370 | \$ 6,750 | \$ 4,231 | \$ 7,000 | \$ 7,000 |
| 70000 202 7002 | Facility Repair & Maintenance | \$ 774 | \$ 10,453 | \$ 12,000 | \$ 1,157 | \$ 10,000 | \$ 10,000 |
| 70000 202 7004 | Postage & Shipping | \$ 482 | \$ 2,346 | \$ 7,500 | \$ 485 | \$ 7,500 | \$ 7,500 |
| 70000 202 7008 | Non-Capital Equipment | \$ - | \$ 475 | \$ 1,900 | \$ - | \$ - | \$ - |
| 70000 202 7009 | Equipment Repair & Maintenance | \$ 46,513 | \$ 18,788 | \$ 61,000 | \$ 21,818 | \$ 70,000 | \$ 70,000 |
| 70000 202 7016 | Fuel & Oil - Generation | \$ 303,411 | \$ 154,618 | \$ 350,000 | \$ 67,075 | \$ 340,000 | \$ 340,000 |
| 70000 202 7017 | Fuel - Heating | \$ 5,896 | \$ 15,916 | \$ - | \$ 12,813 | \$ 10,000 | \$ 10,000 |
| 70000 202 7018 | Miscellaneous Tools | \$ 5,788 | \$ 2,577 | \$ 5,000 | \$ 2,500 | \$ 5,000 | \$ 5,000 |
| 70000 202 7100 | Uniform, gear & clothing allowance | \$ 500 | \$ 449 | \$ 750 | \$ 625 | \$ 750 | \$ 750 |
| 70000 202 7501 | Utilities | \$ 185 | \$ - | \$ 2,000 | \$ - | \$ - | \$ - |
| 70000 202 7505 | Travel & Training | \$ 2,203 | \$ 714 | \$ 6,000 | \$ - | \$ 5,000 | \$ 5,000 |
| 70000 202 7508 | Insurance | \$ 11,119 | \$ 16,633 | \$ 14,740 | \$ 14,740 | \$ 16,214 | \$ 16,214 |
| 70000 202 7510 | Engineering | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 70000 202 7515 | Permits, Inspections & Compliance | \$ 314 | \$ 117 | \$ 500 | \$ 591 | \$ 500 | \$ 500 |
| 70000 202 7519 | Professional Services Contractual | \$ 191 | \$ 29,778 | \$ 5,000 | \$ (779) | \$ 6,000 | \$ 6,000 |
| 70000 202 7629 | Charges from Capital Facilities | \$ 1,046 | \$ 1,732 | \$ 11,053 | \$ 11,053 | \$ 4,130 | \$ 4,130 |
| 70000 202 7850 | Hydroelectric Power Purchases | \$ 2,814,040 | \$ 2,874,179 | \$ 2,900,000 | \$ 2,933,515 | \$ 2,930,000 | \$ 2,930,000 |
| 70000 202 7900 | Capital Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL GENERATION EXPENSES | | \$ 3,252,428 | \$ 3,269,444 | \$ 3,538,385 | \$ 3,208,548 | \$ 3,492,709 | \$ 3,492,709 |

| ELECTRIC FUND DISTRIBUTION EXPENSES | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|-------------------------------------|---|-------------------|-------------------|---------------------|----------------------|----------------------|---------------------|
| 70000 203 6001 | Salaries & Wages | \$ 292,870 | \$ 269,453 | \$ 184,234 | \$ 316,567 | \$ 324,285 | \$ 324,285 |
| 70000 203 6005 | Overtime | \$ 16,776 | \$ 26,267 | \$ 11,734 | \$ 5,337 | \$ 25,467 | \$ 25,467 |
| 70000 203 62XX | Employer Costs | \$ 169,771 | \$ 155,686 | \$ 100,640 | \$ 182,984 | \$ 179,347 | \$ 179,347 |
| 70000 203 7001 | Materials & Supplies | \$ 14,911 | \$ 3,988 | \$ 12,500 | \$ 9,706 | \$ 15,000 | \$ 15,000 |
| 70000 203 7004 | Postage & Shipping | \$ 4,908 | \$ 9,341 | \$ 10,000 | \$ 190 | \$ 10,000 | \$ 10,000 |
| 70000 203 7008 | Non-Capital Equipment (under \$5000) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 70000 203 7009 | Equipment Repair & Maintenance | \$ 1,851 | \$ 635 | \$ 600 | \$ 862 | \$ 1,000 | \$ 1,000 |
| 70000 203 7010 | Vehicle Maintenance | \$ 3,528 | \$ 5,562 | \$ 11,000 | \$ 3,139 | \$ 11,000 | \$ 11,000 |
| 70000 203 7018 | Miscellaneous Tools | \$ 4,763 | \$ 130 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 70000 203 7033 | Street lighting | \$ 6,375 | \$ 36 | \$ 6,500 | \$ 3,000 | \$ 6,000 | \$ 6,000 |
| 70000 203 7100 | Uniform, gear & clothing allowance | \$ 1,970 | \$ 1,481 | \$ 2,250 | \$ 1,042 | \$ 2,250 | \$ 2,250 |
| 70000 203 7501 | Utilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 70000 203 7502 | Phone/Internet | \$ - | \$ - | \$ - | \$ - | \$ 1,410 | \$ 1,410 |
| 70000 203 7505 | Travel & Training | \$ - | \$ 12,797 | \$ 20,000 | \$ 10,179 | \$ 20,000 | \$ 20,000 |
| 70000 203 7515 | Permits, Inspections & Compliance | \$ 833 | \$ 1,982 | \$ 3,100 | \$ 7,040 | \$ 6,000 | \$ 6,000 |
| 70000 203 7519 | Professional Services Contractual | \$ 258 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 70000 203 7621 | Public Works Labor Charges | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 70000 203 7622 | Charges from Garage | \$ 8,550 | \$ 11,451 | \$ 27,582 | \$ 15,782 | \$ 26,570 | \$ 26,570 |
| 70000 203 7900 | Capital Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 70000 203 7910 | Utility Poles | \$ - | \$ (1,641) | \$ 5,000 | \$ - | \$ 10,000 | \$ 10,000 |
| 70000 203 7911 | Transformers | \$ - | \$ (15,903) | \$ 8,500 | \$ - | \$ 8,500 | \$ 8,500 |
| 70000 203 7912 | Electric Line | \$ - | \$ - | \$ 15,000 | \$ - | \$ 10,000 | \$ 10,000 |
| 70000 203 7913 | Meters | \$ - | \$ - | \$ 5,000 | \$ - | \$ 1,000 | \$ 1,000 |
| 70000 000 8900 | Transfer to Residential Construction Fund | \$ 90,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 70000 000 8990 | Transfer to WML&P CIP Fund | \$ 98,717 | \$ - | \$ 1,220,000 | \$ 1,220,000 | \$ 857,497 | \$ 857,497 |
| TOTAL DISTRIBUTION EXPENSES | | \$ 716,082 | \$ 481,265 | \$ 1,644,640 | \$ 1,776,827 | \$ 1,516,326 | \$ 1,516,326 |

| | | | | | | | | | | | | |
|---|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|
| TOTAL REVENUES | \$ | 4,683,601 | \$ | 5,183,469 | \$ | 5,391,970 | \$ | 5,301,736 | \$ | 5,358,530 | \$ | 5,358,530 |
| TOTAL EXPENSES | \$ | 4,475,621 | \$ | 4,159,789 | \$ | 5,725,622 | \$ | 5,305,574 | \$ | 5,501,709 | \$ | 5,508,232 |
| TOTAL REVENUES OVER (EXPENSES) | \$ | 207,980 | \$ | 1,023,680 | \$ | (333,652) | \$ | (3,838) | \$ | (143,179) | \$ | (149,702) |
| BEGINNING RESERVE BALANCE (7/1/20XX) | \$ | 3,148,619 | \$ | 3,356,599 | \$ | 3,110,003 | \$ | 3,110,003 | \$ | 3,106,165 | \$ | 3,106,165 |
| CHANGE IN NET POSITION | \$ | 207,980 | \$ | 1,023,680 | \$ | (333,652) | \$ | (3,838) | \$ | (143,179) | \$ | (149,702) |
| ENDING RESERVE BALANCE (6/30/20XX) | \$ | 3,356,599 | \$ | 3,110,003 | \$ | 2,776,351 | \$ | 3,106,165 | \$ | 2,962,986 | \$ | 2,956,463 |

ENTERPRISE FUND: WML&P CIP FUND

| Project Description | GL Account | Account Description | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---------------------------------------|-------------------------|--|----------------|-----------------|-------------------|-------------------|------------------|
| PROJECT: 70006 | 70300 000 4970 00 70006 | Transfers from WML&P Operating Fund | \$ - | \$ 25,000 | \$ 25,890 | \$ - | \$ - |
| GENERATOR UNIT #5 IMPROVEMENTS | 70300 202 9999 00 70006 | Generator Unit #5 Improvements | \$ - | \$ 25,000 | \$ 25,890 | \$ - | \$ - |
| | | Resources available over resources used | \$ - | \$ - | \$ - | \$ - | \$ - |
| PROJECT: 70007 | 70300 000 4970 00 70007 | Transfers from WML&P Operating Fund | \$ 3,364 | \$ - | \$ 9,134 | \$ - | \$ - |
| AMI METERING | 70300 202 9999 00 70007 | AMI Metering System Implementation Project | \$ 3,364 | \$ - | \$ 9,134 | \$ - | \$ - |
| | | Resources available over resources used | \$ - | \$ - | \$ - | \$ - | \$ - |
| PROJECT: 70008 | 70300 000 4970 00 70008 | Transfers from WML&P Operating Fund | \$ - | \$ 325,000 | \$ 5,928 | \$ - | \$ 200,000 |
| 12 MW Power Plant Upgrade | 70300 203 9999 00 70008 | 12 MW Power Plant Upgrades | \$ - | \$ 325,000 | \$ 5,928 | \$ - | \$ 200,000 |
| | | Resources available over resources used | \$ - | \$ - | \$ - | \$ - | \$ - |
| PROJECT: 70009 | 70300 000 4970 00 70009 | Transfers from WML&P Operating Fund | \$ - | \$ - | \$ - | \$ 57,497 | \$ 57,497 |
| GENERATION BUILDING REHAB | 70300 203 9999 00 70009 | Design for Power Generation Building Rehab | \$ - | \$ - | \$ - | \$ 57,497 | \$ 57,497 |
| | | Resources available over resources used | \$ - | \$ - | \$ - | \$ - | \$ - |
| PROJECT: 70010 | 70300 000 4970 00 70010 | Transfers from WML&P Operating Fund | \$ - | \$ 520,000 | \$ - | \$ - | \$ - |
| UNIT 1 CENTER SECTION OVERHAUL | 70300 203 9999 00 70010 | Center Section Overhaul Project | \$ - | \$ 520,000 | \$ - | \$ - | \$ - |
| | | Resources available over resources used | \$ - | \$ - | \$ - | \$ - | \$ - |
| PROJECT: 70011 | 70300 000 4970 00 70011 | Transfers from WML&P Operating Fund | \$ - | \$ - | \$ - | \$ 600,000 | \$ 600,000 |
| GENERATOR #3 IMPROVEMENTS | 70300 000 9999 00 70011 | Generator Unit #3 Improvements | \$ - | \$ - | \$ - | \$ 600,000 | \$ 600,000 |
| | | Resources available over resources used | \$ - | \$ - | \$ - | \$ - | \$ - |

JUSTIFICATION & EXPLANATION

WML&P FUND

GL ACCT DESCRIPTION

200 4101 **PERS ON-BEHALF REVENUE** - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS

000 5022 **SERVICE CHARGES** - REVENUES DERIVED FROM CHARGES FOR SERVICES INCLUDING CONNECTION AND

200 5010 **RESIDENTIAL KWH SALES** - REVENUE FROM RESIDENTIAL ELECTRIC USE

200 5011 **SMALL COMMERCIAL KWH SALES** - REVENUE FROM SMALL COMMERCIAL ELECTRIC USE

200 5012 **LARGE COMMERCIAL KWH SALES** - REVENUE FROM LARGE COMMERCIAL ELECTRIC USE

200 5015 **FUEL SURCHARGE** - SURCHARGE APPLIED TO CUSTOMER ACCOUNTS WHEN RUNNING DIESEL GENERATORS IN THE EVENT OF DISRUPTIONS TO SEAPA POWER

200 5018 **LABOR CHARGES** - REVENUE FROM CONNECT AND DISCONNECT FEES

200 5020 **ELECTRIC FEES & PERMITS** - REVENUES DERIVED FROM PERMIT SALES

200 5021 **WRITE-OFFS FROM COLLECTIONS** - THOSE REVENUES EARNED THAT WERE PREVIOUSLY WRITTEN OFF AND THEN SUBSEQUENTLY RECEIVED THROUGH COLLECTION AGENCY EFFORTS

200 5022 **SERVICE CHARGES** - CHARGES FOR SERVICES PERFORMED BY WML&P STAFF FOR CITIZENS

200 5029 **WRITE-OFFS COLLECTED AT CITY HALL** - PREVIOUSLY WRITTEN OFF DELINQUENT ACCOUNTS THAT WERE THEN SUBSEQUENTLY COLLECTED AT CITY HALL

200 5030 **EQUIPMENT RENTAL** - REVENUE DERIVED FROM RENTING OUT EQUIPMENT

200 5031 **POLE RENTAL** - REVENUE FROM GCI & AP&T POLE RENTALS

200 5032 **LATE FEES** - REVENUE COLLECTED FROM LATE PAYMENT PENALTIES AND INTEREST

200 5033 **INTEREST INCOME** - THE ALLOCATION OF INVESTMENT INCOME FROM THE THE PORTION OF WML&P CASH INVESTED IN THE CENTRAL TREASURY

200 5034 **MATERIAL SALES** - REVENUE RECEIVED FROM MATERIAL SALES TO PRIVATE ENTITIES

200 5035 **SEAPA REBATE** - KICK-BACK FOR PREVIOUS SEAPA OVERCHARGES OR REALLOCATION OF POWER ALONG THIS DISTRIBUTION CHAIN THAT FORCES THE BOROUGH TO RUN DIESELS

200 5036 **PERS TERMINATION LIABILITY REIMBURSEMENT** - REIMBURSEMENT FOR THE BURDEN ASSOCIATED WITH TERMINATING A PERS POSITION

FY2026 Annual Budget

ENTERPRISE FUNDS

Item a.

JUSTIFICATION & EXPLANATION

WML&P FUND CONTINUED

GL ACCT DESCRIPTION

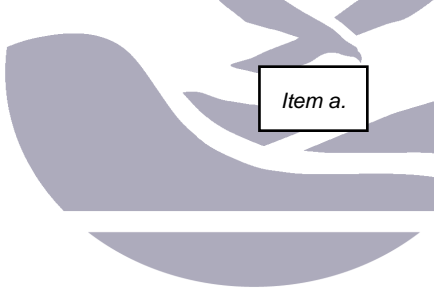
| | | | |
|----------|--|----|----------------|
| 201 6001 | SALARIES & WAGES | | |
| | WML&P DIRECTOR SALARY | \$ | 104,573 |
| | TOTAL | \$ | 104,573 |
| 201 6100 | EMPLOYER COSTS | | |
| | FICA, SBS AND MEDICARE (7.58%) | \$ | 7,927 |
| | STATE OF ALASKA PERS (22%) | \$ | 23,006 |
| | GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | \$ | 20,495 |
| | TOTAL | \$ | 51,428 |
| 201 7001 | MATERIALS & SUPPLIES - OFFICE SUPPLIES SUCH AS PRINTER PAPER, ENVELOPES, PENS, PRINTER INK, ETC. CLEANING SUPPLIES, CALENDERS, AND OTHER MISC. OFFICE SUPPLIES | | |
| 201 7002 | FACILITY REPAIR & MAINTENANCE - COSTS FOR GENERAL FACILITY MAINTENANCE | | |
| 201 7008 | NON-CAPITAL EQUIPMENT - COST OF NEW COMPUTER | | |
| 201 7010 | VEHICLE MAINTENANCE - COST OF ADMIN TRUCK GENERAL MAINTENANCE | | |
| 201 7100 | UNIFORM, GEAR & CLOTHING ALLOWANCE - CLOTHING ALLOWANCE FOR ONE EMPLOYEE | | |
| 201 7501 | UTILITIES - WATER, SEWER, ELECTRIC FOR WMLP ADMIN BUILDING | | |
| 201 7502 | PHONE/INTERNET - ANNUAL ALLOTMENT FOR PHONE LANDLINE, INTERNET SERVICE, AND CELL PHONE SERVICES | | |
| 201 7503 | INFORMATION TECHNOLOGY - ANNUAL ALLOTMENT FOR MICROSOFT OFFICE SUBSCRIPTION & ITRON METERING | | |
| 201 7505 | TRAVEL & TRAINING - EXCEL ONLINE TRAINING & METER TRAINING | | |
| 201 7506 | PUBLICATIONS & ADVERTISING - COST OF PUBLISHING NEWSPAPER ADS & AIRING RADIO ADS | | |
| 201 7507 | DUES & SUBSCRIPTIONS - ANNUAL ALLOTMENT FOR SAFETY MEETINGS SERVICES | | |
| 201 7508 | INSURANCE - PROPERTY & VEHICLE INSURANCE | | |
| 201 7509 | BANK & CREDIT CARD FEES - BANK FEES FOR USING CREDIT CARDS | | |
| 201 7510 | ENGINEERING - EPS ENGINEERING CONTINGENCY | | |
| 201 7515 | HEALTH & SAFETY COMPLIANCE - OSHA COMPLIANCE | | |
| 201 7540 | AUDITING SERVICES - ALLOCATION OF ANNUAL AUDIT EXPENSE | | |
| 201 7603 | CHARGES FROM FINANCE - TOTAL ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, BILLING MATERIALS, AUDITING SERVICES AND CREDIT CARD FEES | | |
| 201 7622 | CHARGES FROM GARAGE - COSTS INCURRED BY THE WMLP FOR GARAGE LABOR | | |
| 201 7629 | CHARGES FROM CAPITAL FACILITIES - STAFF LABOR COSTS FOR CAPITAL FACILITIES | | |
| 201 7851 | PERS TERMINATION LIABILITY PAYMENT - ONGOING BURDEN OF PREVIOUS PERS POSITION BEING ELIMINATED | | |
| 202 6001 | SALARIES & WAGES | | |
| | Mechanic Leadman Salary | \$ | 74,092 |
| | TOTAL | \$ | 74,092 |
| 202 6005 | OVERTIME | | |
| | Mechanic Leadman OT (0hrs) | \$ | 6,523 |
| | TOTAL | \$ | 6,523 |
| 202 62XX | EMPLOYER COSTS | | |
| | FICA, SBS AND MEDICARE (7.58%) | \$ | 6,111 |
| | STATE OF ALASKA PERS (22%) | \$ | 17,735 |
| | GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | \$ | 30,702 |
| | TOTAL | \$ | 54,548 |
| 202 7001 | MATERIALS & SUPPLIES - COSTS FOR FUEL FILTERS, OIL FILTERS, GASKETS, AND OTHER MISC. REPAIR SUPPLIES | | |
| 202 7002 | FACILITY REPAIR & MAINTENANCE - COSTS FOR MAINTENANCE BUILDING HEATER, RADIATOR ADJUSTMENT, ROOF REPAIRS, EXHAUST FAN INSTALLATION, FIRE SUPPRESSION SYSTEM, AND OTHER MISC. GENERAL MAINTENANCE | | |
| 202 7004 | POSTAGE & SHIPPING - INCLUDES COST OF POSTAGE FOR WMLP MAILINGS | | |
| 202 7008 | NON-CAPITAL EQUIPMENT (UNDER \$5000) - NO EXPENDITURES CURRENTLY BUDGETED | | |

JUSTIFICATION & EXPLANATION

WML&P FUND CONTINUED

GL ACCT DESCRIPTION

| | | | | | |
|----------|---|------------------|---------------|-----------------|------------------|
| 202 7009 | EQUIPMENT REPAIR & MAINTENANCE - OVERHEAD CRANE, EMD PIPING AND CONTINGENCY | | | | |
| 202 7016 | FUEL & OIL - GENERATION - COSTS FOR DIESEL FUEL, ENGINE OIL, AND COOLANT FOR DIESEL RUN | | | | |
| 202 7017 | FUEL - HEATING - COST FOR HEATING FUEL FOR THE WML&P FACILITY | | | | |
| 202 7018 | MISCELLANEOUS TOOLS - MISCELLANEOUS HAND TOOLS | | | | |
| 202 7100 | UNIFORM, GEAR & CLOTHING ALLOWANCE - PPE SUCH AS HIGH VISABILITY RAINGEAR & CLOTHING ALLOWANCE FOR THE ONE GERNATION DEPARTMENT EMPLOYEE | | | | |
| 202 7505 | TRAVEL & TRAINING - COST FOR EMD TRAINING | | | | |
| 202 7510 | ENGINEERING - NO EXPENDITURES BUDGETED | | | | |
| 202 7515 | PERMITS, INSPECTIONS & COMPLIANCE - ALLOTMENT FOR EPA AIR QUALITY PERMIT AND FIRE EXTINGUISHER SERVICES | | | | |
| 202 7519 | PROFESSIONAL SERVICES | | | | |
| | CONTRACTUAL - AMI SYSTEM | | | | |
| 202 7629 | CHARGES FROM CAPITAL FACILITIES - STAFF LABOR COSTS FOR CAPITAL FACILITIES | | | | |
| 202 7850 | HYDROELECTRIC POWER PURCHASES - POWER PURCHASES FROM SEAPA | | | | |
| 202 7900 | CAPITAL EQUIPMENT - NO EXPENDITURES BUDGETED | | | | |
| 203 6001 | SALARIES & WAGES | | | | |
| | Electric Lineman Salary | | | \$ | 138,436 |
| | Electric Lineman Salary | | | \$ | 114,486 |
| | Electric Lineman Apprentice | | | \$ | 71,363 |
| | | | TOTAL | \$ | 324,285 |
| 203 6005 | OVERTIME | OT | ACTING | STANDBY | TOTAL |
| | Electric Lineman OT, Standby | \$ 9,945 | \$ 796 | \$ 1,200 | \$ 11,941 |
| | Electric Lineman OT, Standby | \$ 8,225 | \$ - | \$ 1,200 | \$ 9,425 |
| | Electric Lineman Apprentice OT | \$ 4,101 | \$ - | \$ - | \$ 4,101 |
| | TOTAL | \$ 22,271 | \$ 796 | \$ 2,400 | \$ 25,467 |
| 203 62XX | EMPLOYER COSTS | | | | |
| | FICA, SBS AND MEDICARE (7.58%) | | | \$ | 26,511 |
| | STATE OF ALASKA PERS (22%) | | | \$ | 76,945 |
| | GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | | | \$ | 75,890 |
| | | | TOTAL | \$ | 179,347 |
| 203 7001 | MATERIALS & SUPPLIES - COSTS FOR MISC. LINE DISTRIBUTION SUPPLIES, CHAINSAW GAS & OIL, GLOVES, AND OTHER MISC. SUPPLIES | | | | |
| 203 7004 | POSTAGE & SHIPPING - INCLUDES COST OF POSTAGE FOR WMLP MAILINGS | | | | |
| 203 7008 | NON-CAPITAL EQUIPMENT (UNDER \$5000) - NO EXPENDITURES BUDGETED | | | | |
| 203 7009 | EQUIPMENT REPAIR & MAINTENANCE - ALLOTMENT FOR CHAINSAW REPAIRS | | | | |
| 203 7010 | VEHICLE MAINTENANCE - ALLOTMENT FOR REPAIRS ON THREE LINE TRUCKS & DMV TAG RENEWALS | | | | |
| 203 7018 | MISCELLANEOUS TOOLS - ALLOTMENT FOR MISC. TOOLS | | | | |
| 203 7033 | STREET LIGHTING - REPLUNISHING INVENTORY STOCKS FOR STREET LIGHT ARMS AND LED FIXTURES | | | | |
| 203 7100 | UNIFORM, GEAR & CLOTHING ALLOWANCE - ALLOTMENT FOR CLOTHING ALLOWANCE FOR THREE EMPLOYEES | | | | |
| 203 7502 | PHONE/INTERNET - COST FOR ONE CELL PHONE | | | | |
| 203 7505 | TRAVEL & TRAINING - ALLOTMENT FOR ARC FLASH COURSE TRAINING AND FLAGGING TRAINING COURSE | | | | |
| 203 7515 | PERMITS, INSPECTIONS & COMPLIANCE - ALLOTMENT FOR LINEMAN CERTIFICATION RENEWALS, HOT GLOVE TESTING, MANLIFT SAFETY INSPENCIONS, AND HOT STICK TESTING | | | | |
| 203 7519 | PROFESSIONAL SERVICES CONTRACTUAL - NO EXPENDITURES BUDGETED | | | | |
| 203 7621 | PUBLIC WORKS LABOR CHARGES - COSTS INCURRED BY WMLP FOR PUBLIC WORKS LABOR | | | | |
| 203 7622 | CHARGES FROM GARAGE - COSTS INCURRED BY WMLP FOR GARAGE LABOR | | | | |
| 203 7629 | CHARGES FROM CAPITAL FACILITIES - STAFF LABOR COSTS FOR CAPITAL FACILITIES | | | | |
| 203 7900 | CAPITAL EQUIPMENT - ALLOTMENT FOR A WOOD CHIPPER | | | | |
| 203 7910 | UTILITY POLES - ALLOTMENT FOR FIVE 30 FOOT POLES AND FIVE 35 FOOT POLES | | | | |
| 203 7911 | TRANSFORMERS - ALLOTMENT FOR 15 KVA TRANSFORMERS | | | | |
| 203 7912 | ELECTRIC LINE - ALLOTMENT FOR 18 ROLLS OF VARIOUS WIRE GRADES | | | | |
| 203 7913 | METERS - COST OF PURCHASING AMI METERS | | | | |



Item a.

ENTERPRISE FUNDS | WATER FUND

Purpose

The City & Borough of Wrangell Water Department provides potable water in compliance with all state and federal regulations and ensures the system is operated economically while providing reliable service to the citizens of Wrangell.

Key Accomplishments

- Completed construction and implementation of new Water Treatment Plant
- Maintained compliance with all state and federal regulatory requirements
- Performed numerous repairs to the water distribution system in an efficient manner.
- Continued work on dam stabilization and reservoir bypass projects.

Level of Service & Budget Impact

Budgeted resources are adequate to meet the current level of service.

Department Goals

- Maintain adequate staffing levels to ensure the new Water Treatment Plant runs as effectively as possible.
- Continue to support the Capital Projects Department in preparing for and executing water related projects.
- Send staff to professional development opportunities to promote growth within the department

Trends & Future Challenges

- Increased State and Federal Quality Standards
- Outdated underground infrastructure proposes challenges
- Continuing to learn the requirements for chemical loads and maintenance. of the new Water Treatment Plant

Personnel

Andrew Scambler

Jon Campbell

Lead WTP Operator

WTP Operator

FY 2024: 2.0 FTE

FY 2025: 2.0 FTE

FY 2026: 2.0 FTE

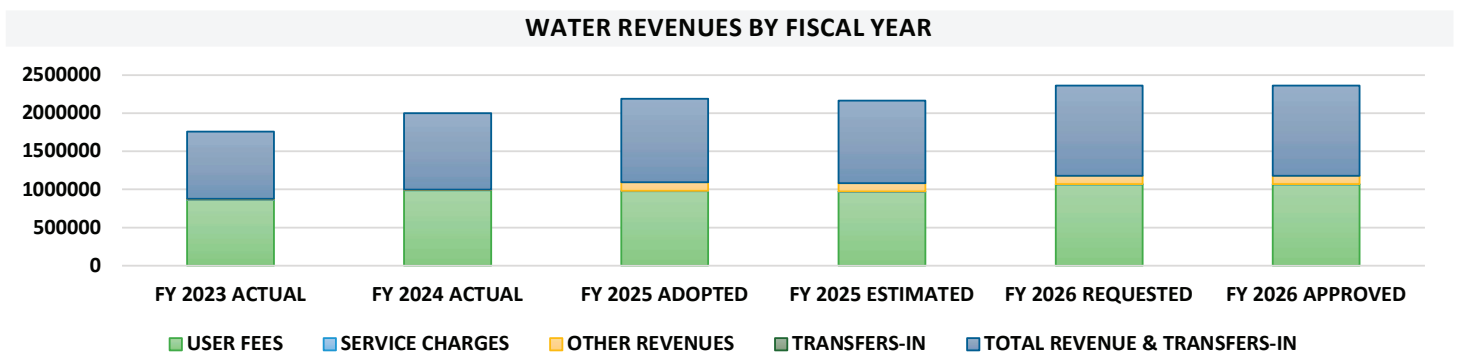
ENTERPRISE FUNDS

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 72000

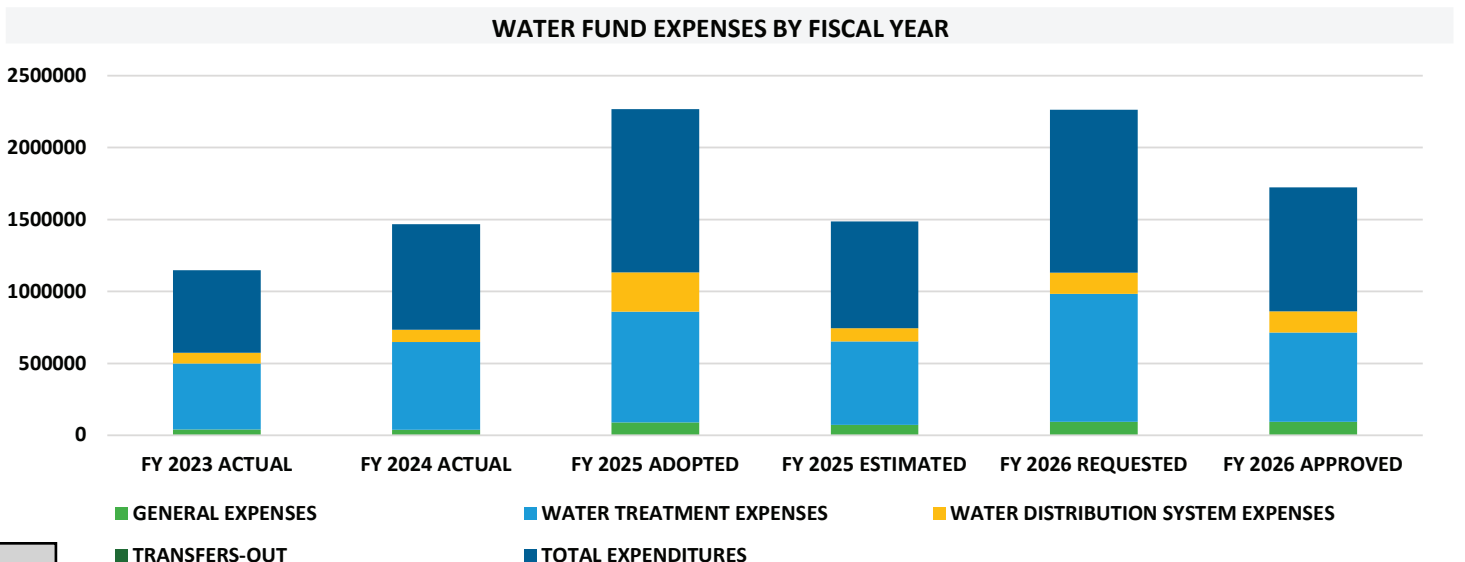
ENTERPRISE FUND TYPE
WATER FUND

SUMMARY OF REVENUES & EXPENDITURES

| SUMMARY OF REVENUES BY TYPE | | | | | | |
|---|-------------------|-------------------|---------------------|----------------------|----------------------|---------------------|
| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
| USER FEES | 862,094 | 990,707 | 978,500 | 970,141 | 1,067,155 | 1,067,155 |
| SERVICE CHARGES | 6,191 | 3,700 | 5,000 | 2,875 | 5,000 | 5,000 |
| OTHER REVENUES | 10,560 | 4,647 | 109,919 | 109,919 | 107,500 | 107,501 |
| TRANSFERS-IN | - | - | - | - | - | - |
| TOTAL REVENUE & TRANSFERS-IN | \$ 878,844 | \$ 999,054 | \$ 1,093,419 | \$ 1,082,935 | \$ 1,179,655 | \$ 1,179,656 |



| SUMMARY OF EXPENDITURES BY TYPE | | | | | | |
|------------------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
| GENERAL EXPENSES | 41,360 | 37,818 | 90,848 | 70,745 | 94,744 | 94,744 |
| WATER TREATMENT EXPENSES | 457,708 | 610,225 | 770,086 | 583,312 | 890,300 | 620,300 |
| WATER DISTRIBUTION SYSTEM EXPENSES | 74,663 | 86,188 | 273,277 | 89,741 | 147,047 | 147,047 |
| TRANSFERS-OUT | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 573,731 | 734,232 | 1,134,211 | 743,799 | 1,132,091 | 862,091 |



FY2026 Annual Budget

ENTERPRISE FUNDS

Item a.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #72000

ENTERPRISE FUNDS
WATER FUND
DETAIL OF REVENUES & EXPENDITURES

| WATER FUND REVENUES | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---------------------|------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| 72000 000 4101 | PERS On-behalf Revenue | \$ 4,479 | \$ 4,647 | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ 7,501 |
| 72000 300 5110 | Water Sales | \$ 862,094 | \$ 990,707 | \$ 978,500 | \$ 970,141 | \$ 1,067,155 | \$ 1,067,155 |
| 72000 300 5118 | Labor Charges | \$ 6,191 | \$ 3,700 | \$ 5,000 | \$ 2,875 | \$ 5,000 | \$ 5,000 |
| 72000 300 5149 | Other Revenues | \$ 6,081 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 72000 300 5550 | Interest Revenue | \$ - | \$ - | \$ 102,419 | \$ 102,419 | \$ 100,000 | \$ 100,000 |
| TOTAL REVENUES | | \$ 878,844 | \$ 999,054 | \$ 1,093,419 | \$ 1,082,935 | \$ 1,179,655 | \$ 1,179,656 |

WATER FUND GENERAL EXPENSES

| | | | | | | | |
|------------------------|------------------------|------------|------------|-----------|-----------|-----------|-----------|
| 72000 301 7508 | Insurance | \$ 8,047 | \$ 10,531 | \$ 11,903 | \$ 11,903 | \$ 20,428 | \$ 20,428 |
| 72000 301 7603 | Charges from Finance | \$ 35,904 | \$ 28,598 | \$ 62,406 | \$ 42,303 | \$ 57,777 | \$ 57,777 |
| 72000 301 7802 | Revenue Bond Principal | \$ - | \$ - | \$ 12,767 | \$ 12,767 | \$ 12,999 | \$ 12,999 |
| 72000 301 7803 | Revenue Bond Interest | \$ (2,591) | \$ (1,311) | \$ 3,772 | \$ 3,772 | \$ 3,540 | \$ 3,540 |
| TOTAL GENERAL EXPENSES | | \$ 41,360 | \$ 37,818 | \$ 90,848 | \$ 70,745 | \$ 94,744 | \$ 94,744 |

WATER TREATMENT OPERATING EXPENSES

| | | | | | | | |
|--------------------------------|--|------------|------------|------------|------------|------------|------------|
| 72000 302 6001 | Salaries & Wages | \$ 103,515 | \$ 173,178 | \$ 130,788 | \$ 132,911 | \$ 137,531 | \$ 137,531 |
| 72000 302 6002 | Temporary Wages | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 72000 302 6005 | Overtime | \$ 25,323 | \$ 41,009 | \$ 13,983 | \$ 48,369 | \$ 21,404 | \$ 21,404 |
| 72000 302 6100 | Employer Costs | \$ 80,204 | \$ 73,350 | \$ 64,182 | \$ 88,627 | \$ 68,898 | \$ 68,898 |
| 72000 302 7001 | Materials & Supplies | \$ 40,628 | \$ 21,739 | \$ 11,500 | \$ 14,231 | \$ 20,000 | \$ 20,000 |
| 72000 302 7002 | Facility Repair & Maintenance | \$ 18,891 | \$ 28,365 | \$ 15,000 | \$ 476 | \$ 7,500 | \$ 7,500 |
| 72000 302 7008 | Non-Capital Expense | \$ - | \$ 75 | \$ 1,500 | \$ - | \$ 1,000 | \$ 1,000 |
| 72000 302 7009 | Equipment Repair & Maintenance | \$ 3,880 | \$ 6,305 | \$ 10,000 | \$ 2,397 | \$ 10,000 | \$ 10,000 |
| 72000 302 7010 | Vehicle Maintenance | \$ 3,166 | \$ 684 | \$ 6,325 | \$ 85 | \$ 5,000 | \$ 5,000 |
| 72000 302 7011 | Equipment Rental Expense | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 72000 302 7021 | Water Treatment Chemicals | \$ 25,601 | \$ 43,624 | \$ 46,000 | \$ 19,427 | \$ 90,000 | \$ 90,000 |
| 72000 302 7100 | Uniform, Gear & Clothing Allowance | \$ 364 | \$ 595 | \$ 1,250 | \$ 314 | \$ 1,250 | \$ 1,250 |
| 72000 302 7025 | Water System Maintenance | \$ 127 | \$ 1,399 | \$ - | \$ - | \$ - | \$ - |
| 72000 302 7501 | Utilities | \$ 112,996 | \$ 125,394 | \$ 130,786 | \$ 115,399 | \$ 132,081 | \$ 132,081 |
| 72000 302 7502 | Phone/Internet | \$ 4,052 | \$ 3,370 | \$ 3,592 | \$ 5,333 | \$ 5,092 | \$ 5,092 |
| 72000 302 7505 | Travel & Training | \$ 530 | \$ 9,882 | \$ 3,396 | \$ 1,118 | \$ 5,000 | \$ 5,000 |
| 72000 302 7506 | Publications & Advertising | \$ - | \$ 390 | \$ 500 | \$ - | \$ 500 | \$ 500 |
| 72000 302 7515 | Permits, Inspections & Compliance | \$ 9,625 | \$ 37,673 | \$ 16,000 | \$ 12,820 | \$ 30,000 | \$ 30,000 |
| 72000 302 7519 | Professional Services | \$ 6,865 | \$ 14,961 | \$ 250,000 | \$ 56,749 | \$ 345,000 | \$ 75,000 |
| 72000 302 7621 | Contractual Public Works Labor Charges | \$ 20,026 | \$ 25,407 | \$ - | \$ 20,986 | \$ - | \$ - |
| 72000 302 7622 | Charges from Garage | \$ 1,137 | \$ 1,779 | \$ 9,613 | \$ 9,613 | \$ 8,908 | \$ 8,908 |
| 72000 302 7629 | Charges from Capital Facilities | \$ 779 | \$ 1,046 | \$ 5,670 | \$ 5,670 | \$ 1,136 | \$ 1,136 |
| 72000 302 7900 | Capital Expenditures | \$ - | \$ - | \$ 50,000 | \$ 48,790 | \$ - | \$ - |
| 72000 000 8990 | Transfer to Water CIP Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL WATER TREATMENT EXPENSES | | \$ 457,708 | \$ 610,225 | \$ 770,086 | \$ 583,312 | \$ 890,300 | \$ 620,300 |

DISTRIBUTION OPERATING EXPENSES

| | | | | | | | |
|--------------------|---|-----------|-----------|------------|-----------|------------|------------|
| 72000 303 7025 | Distribution System Maintenance | \$ 15,450 | \$ 38,916 | \$ 45,000 | \$ 44,466 | \$ 60,000 | \$ 60,000 |
| 72000 303 7519 | Professional Services | \$ - | \$ - | \$ 50,000 | \$ - | \$ 10,000 | \$ 10,000 |
| 72000 303 7621 | Contractual Public Works Labor Charges | \$ 59,213 | \$ 47,272 | \$ 43,277 | \$ 45,275 | \$ 77,047 | \$ 77,047 |
| 72000 303 7900 | Capital Expenditures | \$ - | \$ - | \$ 135,000 | \$ - | \$ - | \$ - |
| 72000 303 8900 | Transfer to Residential Construction Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL DISTRIBUTION | | \$ 74,663 | \$ 86,188 | \$ 273,277 | \$ 89,741 | \$ 147,047 | \$ 147,047 |

| | | | | | | | | | | | | |
|--------------------------------------|-----------|----------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|
| TOTAL REVENUES | \$ | 878,844 | \$ | 999,054 | \$ | 1,093,419 | \$ | 1,082,935 | \$ | 1,179,655 | \$ | 1,179,656 |
| TOTAL EXPENSES | \$ | 573,731 | \$ | 734,232 | \$ | 1,134,211 | \$ | 743,799 | \$ | 1,132,091 | \$ | 862,091 |
| REVENUES OVER (EXPENSES) | \$ | 305,114 | \$ | 264,823 | \$ | (40,792) | \$ | 339,137 | \$ | 47,564 | \$ | 317,565 |
| BEGINNING RESERVE BALANCE (7/1/20XX) | \$ | 304,732 | \$ | 442,643 | \$ | 1,293,111 | \$ | 1,293,111 | \$ | 1,632,248 | \$ | 1,632,248 |
| CHANGE IN NET POSITION | \$ | 305,114 | \$ | 264,823 | \$ | (40,792) | \$ | 339,137 | \$ | 47,564 | \$ | 317,565 |
| ENDING RESERVE BALANCE | \$ | 442,643 | \$ | 1,293,111 | \$ | 1,252,319 | \$ | 1,632,248 | \$ | 1,679,812 | \$ | 1,949,813 |

ENTERPRISE FUND: WATER CIP FUND

Fund #72300

| Project Description | GL Account | Account Description | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 APPROVED |
|--|--|--|--------------------|----------------------|---------------------|
| PROJECT: 72001 WATER TREATMENT PLANT | 72300 000 4972 00 72001 | Transfer from Water Operating Fund (Loan and | \$ 9,603,000 | \$ 4,018,250 | \$ - |
| | 72300 000 9999 00 72001 | Borough Funded WTP Project Expenses | \$ - | \$ - | \$ - |
| | 72300 000 9999 25 72001 | SRF Interim Loan | \$ 5,782,000 | \$ 1,719,744 | \$ - |
| | 72300 000 9999 26 72001 | SRF Term Loan | \$ 3,821,000 | \$ 2,298,506 | \$ - |
| | 72300 000 4999 50 72001 | ARPA/SLFRF Grant Revenue | \$ - | \$ - | \$ - |
| | 72300 302 9999 50 72001 | WTP Project Expenses | \$ - | \$ - | \$ - |
| | 72300 000 4999 46 72001 | EDA Grant Revenue | \$ 2,150,841 | \$ 4,429,543 | \$ - |
| | 72300 000 9999 46 72001 | EDA Grant Expenditures | \$ 2,150,841 | \$ 1,060,586 | \$ - |
| | 72300 000 4999 40 72001 | USDA Grant Revenue | \$ 3,121,000 | \$ 1,125,831 | \$ - |
| | 72300 000 9999 40 72001 | USDA Grant Expenditures | \$ 3,121,000 | \$ 1,125,831 | \$ - |
| | 72300 000 4999 11 72001 | WTP DL Grant Revenue | \$ 900,000 | \$ 1,722,626 | \$ - |
| | 72300 000 9999 11 72001 | WTP DL Grant Expenditures | \$ 900,000 | \$ 91,200 | \$ - |
| Resources available over resources (used) | | | \$ - | \$ - | \$ - |
| PROJECT: 72002 RESERVOIR BYPASS PROJECT | 72300 000 4999 11 72002 | DCCED - Reservoir Bypass Grant Revenue | \$ 253,712 | \$ - | \$ 249,347 |
| | 72300 000 9999 11 72002 | DCCED - Reservoir Bypass Grant Expenditures | \$ 253,712 | \$ 3,915 | \$ 249,347 |
| | 72300 000 4999 50 72002 | ARPA/SLFRF Grant Revenue | \$ - | \$ - | \$ 242,992 |
| | 72300 000 9999 50 72002 | ARPA/SLFRF Grant Expenditures | \$ - | \$ - | \$ 242,992 |
| | 72300 000 4999 50 72002 | LATCF - Grant Revenues | \$ 1,233,000 | \$ - | \$ 1,233,300 |
| | 72300 000 9999 50 72002 | LATCF - Grant Expenditures | \$ 1,233,000 | \$ - | \$ 1,233,300 |
| | 72300 000 4999 44 72002 | EPA - CDS Grant Revenue | \$ 2,080,000 | \$ - | \$ 2,080,000 |
| | 72300 000 9999 44 72002 | EPA - CDS Grant Expenditures | \$ 2,080,000 | \$ - | \$ 2,080,000 |
| Resources available over resources (used) | | | \$ - | \$ 3,915 | \$ - |
| PROJECT: 72008 DAM SAFETY & STABILIZATION | 72300 000 4999 11 72008 | DCCED GRANT REVENUE | \$ - | \$ - | \$ 5,000,000 |
| | 72300 302 9999 00 72008 | Upper Dam Stability Project Expenses | \$ - | \$ - | \$ 5,000,000 |
| | Resources available over resources (used) | | \$ - | \$ - | \$ - |

FY2026 Annual Budget

ENTERPRISE FUNDS

Item a.

JUSTIFICATION & EXPLANATION

WATER FUND

GL ACCT DESCRIPTION

| | | | |
|----------|--|----|---------|
| 4101 | PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS | | |
| 5110 | WATER SALES - REVENUE FROM WATER SALES | | |
| 5118 | LABOR CHARGES - REVENUE FROM CONNECTION FEES | | |
| 5149 | OTHER REVENUES - MATERIAL SALES AND ALL OTHER MMATERIAL REVENUE STREAMS | | |
| 5550 | INTEREST INCOME - THE ALLOCATION OF INVESTMENT INCOME FROM THETHE PORTION OF WATER FUND CASH INVESTED IN THE CENTRAL TREASURY | | |
| 7508 | INSURANCE - VEHICLE AND BUILDING INSURANCE | | |
| 7509 | BANK & CREDIT CARD FEES - BANK FEES FOR USING CREDIT CARDS | | |
| 7540 | AUDITING SERVICES - ALLOCATION OF ANNUAL AUDIT EXPENSE | | |
| 7603 | CHARGES FROM FINANCE - ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, AND | | |
| 7802 | REVENUE BOND PRINCIPAL - PRINCIPAL PAYMENTS ON DEC WATER REVENUE BOND | | |
| 7803 | REVENUE BOND INTEREST - INTEREST PAYMENTS ON DEC WATER REVENUE BOND | | |
| 6001 | SALARIES & WAGES | | |
| | Water Treatment Plant Operator Salary | \$ | 85,395 |
| | Water Operator Salary | \$ | 52,137 |
| | TOTAL | \$ | 137,531 |
| 6005 | OVERTIME | | |
| | Water Treatment Plant Operator OT | \$ | 18,404 |
| | Water Operator OT and Acting | \$ | 3,000 |
| | TOTAL | \$ | 21,404 |
| 6100 | EMPLOYER COSTS | | |
| | FICA, SBS AND MEDICARE (7.58%) | \$ | 12,047 |
| | STATE OF ALASKA PERS (22%) | \$ | 34,966 |
| | GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | \$ | 21,885 |
| | TOTAL | \$ | 68,898 |
| 7001 | MATERIALS & SUPPLIES - VARIOUS OFFICE SUPPLIES & CLEANING SUPPLIES, LABORATORY SUPPLIES, SMALL TOOLS & PARTS, AND A UV254 FIELD METER FOR DBP | | |
| 7002 | FACILITY REPAIR & MAINTENANCE - MATERIALS & SUPPLIES TO MAINTAIN THE WATER TREATMENT PLANT BUILDINGS, TANKS, RESERVOIRS, DAMS, & MECHANICAL EQUIPMENT | | |
| 7009 | EQUIPMENT REPAIR & MAINTENANCE - OZONE, COMPRESSORS, PUMPS, FILTERS, DOSING EQUIPMENT AND BASIC MAINTENANCE | | |
| 7010 | VEHICLE MAINTENANCE - COST OF MATERIALS & REPAIRS TO WATER TREATMENT PLANT VEHICLES & THEIR EQUIPMENT | | |
| 7021 | WATER TREATMENT CHEMICALS - INCLUDES COST OF SALT, CAUSTIC SODA, CALCIUM CHLORIDE, AND SHIPPING FOR THESE ITEMS | | |
| 7100 | UNIFORM, GEAR & CLOTHING ALLOWANCE - MISC. PPE SUCH AS HIGH VISABILITY RAIN GEAR, FACE SHIELDS, GLOVES, ETC, AND CLOTHING ALLOWANCE PER EMPLOYEE | | |
| 7501 | UTILITIES - ELECTRICITY TO OPERATE THE WATER TREATMENT PLANT | | |
| 7502 | PHONE/INTERNET - ANNUAL ALLOTMENT FOR PHONE LANDLINE, INTERNET SERVICE, AND CELL PHONE | | |
| 7505 | TRAVEL & TRAINING - COST FOR CONFINED SPACE ENTRY TRAINING | | |
| 7506 | PUBLICATIONS & ADVERTISING - COST OF PUBLISHING NEWSPAPER ADS & AIRING RADIO ADS | | |
| 7515 | PERMITS, INSPECTIONS, & COMPLIANCE - COST OF SUPPLIES FOR WATER COMPLIANCE TESTS REQUIRED BY THE DEC, & SHIPPING SAMPLES TO VARIOUS LOCATIONS FOR TESTING | | |
| 7519 | PROFESSIONAL SERVICES CONTRACTUAL - INSPECTIONS AND CONTINGENCY | | |
| 7621 | PUBLIC WORKS LABOR CHARGES - COSTS INCURRED BY THE WATER DEPARTMENT FOR PUBLIC WORKS LABOR | | |
| 7622 | CHARGES FROM GARAGE - COSTS INCURRED BY THE WATER DEPARTMENT FOR GARAGE LABOR | | |
| 7629 | CHARGES FROM CAPITAL FACILITIES - STAFF LABOR COSTS FOR CAPITAL FACILITIES | | |
| 303 7025 | DISTRIBUTION SYSTEM MAINTENANCE - COST OF PIPES, VALVES, CLAMPS, AND OTHER MISC. PARTS FOR REPAIR | | |

ENTERPRISE FUNDS | PORT & HARBORS**Purpose**

The mission of the Wrangell Harbor Department is to provide safe and efficient moorage, while managing and developing port and harbor facilities to support economic growth and enhance the overall wellbeing of the Wrangell community.

Key Accomplishments

- Meyers Chuck Float Procurement complete. Bellingham Marine LLC was the lowest bidder.
- Title 14 update and review finished.
- Online bill pay complete.
- Raise Grant secured for Inner Harbor replacement.
- Vessel sewage Pump Out Shoemaker Bay Complete.

Level of Service & Budget Impact

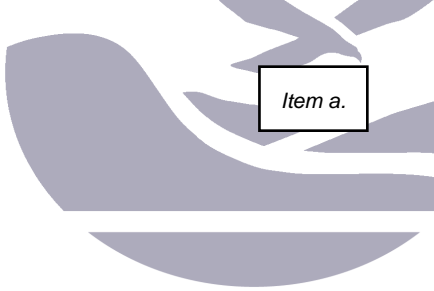
Budgeted resources are adequate to meet the current level of service.

Department Goals

- Work with cruise lines to expand business in Wrangell
- Continue to facilitate transition of freight companies to 6-mile Mill site.
- Ensure the Harbor team is fully trained in the use of maintenance tracking systems and receives ongoing safety training to support the effective management and upkeep of Ports and Harbors infrastructure.
- Improve public outreach and education about harbor facilities and services.
- Continue best practices for spill prevention and stormwater management.
- Explore partnerships for long-term development of the 6-Mile Industrial Port Site and fill on outer drive.
- Reapply for grant funding for SMB boat launch replacement.

FY2026 Annual Budget

ENTERPRISE FUNDS



Item a.

Personnel

| | |
|--------------------|--------------------------------|
| Steve Miller | Ports & Harbors Director |
| Calleigh Miller | Administrative Assistant |
| James Gillen | Marine Service Center Lead |
| Joe Younce | Marine Service Center Operator |
| Jeff Rooney | Harbor Maintenance |
| Blaine Wilson | Harbor Maintenance |
| Shane Legg-Privett | Harbor Maintenance |
| Wolfe Larsen | Harbor Maintenance |

FY 2024: 7.0 FTE

FY 2025: 8.0 FTE

FY 2026: 8.0 FTE

Performance Metrics

- Timeframe milestones: Track progress towards the Harbor goals by setting clear timelines and milestones for each project.
- Budget tracking: Measure progress in terms of the budget/cost of each project and ensure that they are within their allocated amount.
- Completion percentage: Measure the percentage completion of each project, which can help the team stay focused and motivated to reach the finish line.
- Customer awareness and satisfaction: Letting harbor customers know about the auto-pay options signals progress towards completion and reduces customer-handling of invoices.
- Gathering feedback from customers (on the customer options for instance) can help measure progress and effectiveness

Trends & Future Challenges

- Workforce Development and Training: As port operations expand, there is an increasing need for a skilled workforce. Implementing comprehensive training programs in safety, operations, and environmental stewardship will be vital to meet future demands. How we promote this will be in collaboration with Economic Development.
- Increased cruises ship activity and passenger volumes are growing, requiring expanded infrastructure, improved passenger services, and enhanced coordination to accommodate more frequent and larger vessel visits.
- Economic diversification with shifting industry dynamics, there is a continued need to support a broader range of marine-related businesses and services through strategic port development and infrastructure investment.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET

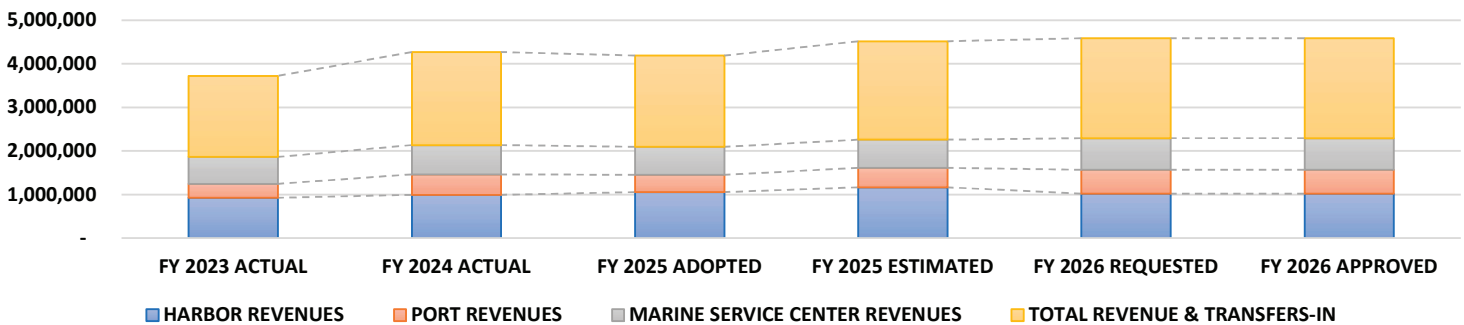
Fund 74000

ENTERPRISE FUND TYPE
PORT & HARBORS

SUMMARY OF REVENUES & EXPENDITURES

| CATEGORY | SUMMARY OF REVENUES BY SUBFUND | | | | | |
|---|--------------------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
| HARBOR REVENUES | 926,694 | 993,174 | 1,056,063 | 1,166,204 | 1,020,200 | 1,020,200 |
| PORT REVENUES | 319,173 | 470,202 | 396,500 | 447,020 | 548,099 | 548,099 |
| MARINE SERVICE CENTER REVENUES | 616,618 | 672,756 | 643,315 | 646,596 | 726,339 | 726,339 |
| TOTAL REVENUE & TRANSFERS-IN | \$ 1,862,484 | \$ 2,136,132 | \$ 2,095,878 | \$ 2,259,820 | \$ 2,294,638 | \$ 2,294,638 |

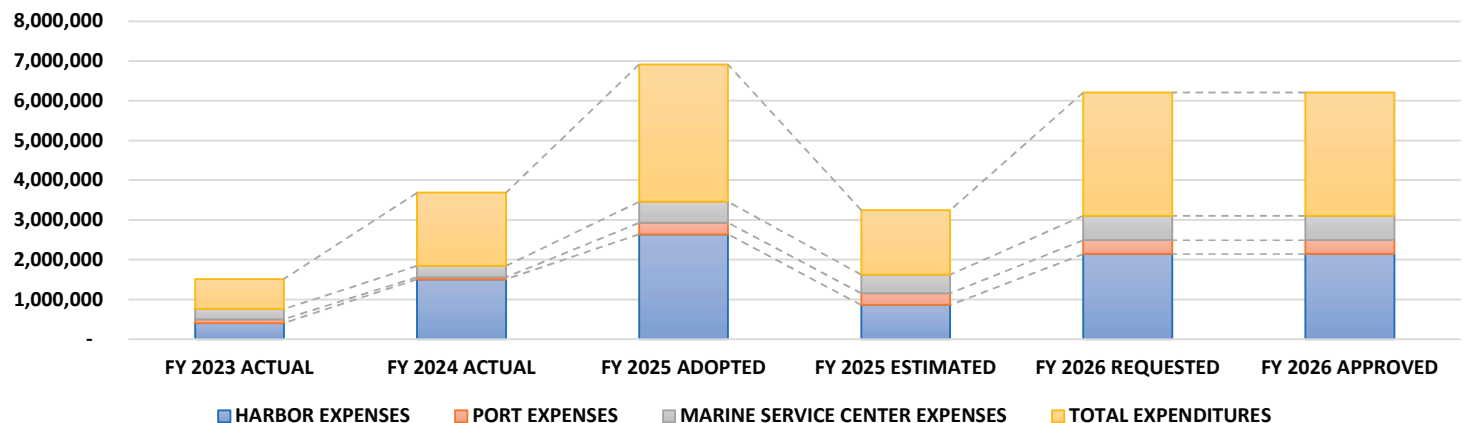
HARBOR REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|--------------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| | | | | | | |
| HARBOR EXPENSES | 404,683 | 1,505,457 | 2,638,248 | 857,186 | 2,140,586 | 2,140,586 |
| PORT EXPENSES | 95,229 | 52,805 | 289,439 | 296,650 | 348,247 | 348,247 |
| MARINE SERVICE CENTER EXPENSES | 256,412 | 284,435 | 529,399 | 467,607 | 615,505 | 615,505 |
| TOTAL EXPENDITURES | 756,324 | 1,842,697 | 3,457,086 | 1,621,443 | 3,104,338 | 3,104,338 |

HARBOR FUND EXPENSES BY FISCAL YEAR



FY2026 Annual Budget

ENTERPRISE FUNDS

Item a.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET

ENTERPRISE FUNDS
PORT & HARBORS ADMINISTRATIVE DEPARTMENT

Fund #74000

DETAIL OF EXPENDITURES

| | | FY 2023 | FY 2024 | FY 2025 | FY 2025 | FY 2026 | FY 2026 |
|--|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | ACTUAL | ACTUAL | ADOPTED | ESTIMATED | REQUESTED | APPROVED |
| HARBOR ADMINISTRATIVE EXPENSES | | | | | | | |
| 74000 401 6001 | Salaries & Wages | \$ 141,749 | \$ 142,805 | \$ 164,594 | \$ 168,046 | \$ 168,010 | \$ 168,010 |
| 74000 401 6002 | Temporary Wages | \$ 20,269 | \$ - | \$ 5,000 | \$ - | \$ - | \$ - |
| 74000 401 6005 | Overtime | \$ 885 | \$ 396 | \$ 1,603 | \$ 908 | \$ 1,701 | \$ 1,701 |
| 74000 401 6XXX | Employer Costs | \$ 94,472 | \$ 87,160 | \$ 89,410 | \$ 94,662 | \$ 93,745 | \$ 93,745 |
| 74000 401 7001 | Materials & Supplies | \$ 4,772 | \$ 8,641 | \$ 5,700 | \$ 3,034 | \$ 6,000 | \$ 6,000 |
| 74000 401 7002 | Facility Repair & Maintenance | \$ 2,572 | \$ 34,325 | \$ 20,700 | \$ 10,107 | \$ 24,000 | \$ 24,000 |
| 74000 401 7010 | Vehicle Repair & Maintenance | \$ 13,129 | \$ 4,321 | \$ 10,250 | \$ 4,068 | \$ 10,500 | \$ 10,500 |
| 74000 401 7502 | Phone/Internet | \$ 7,740 | \$ 17,237 | \$ 9,026 | \$ 38,079 | \$ 20,000 | \$ 20,000 |
| 74000 401 7503 | Information Technology | \$ 2,353 | \$ 3,456 | \$ 8,751 | \$ 5,530 | \$ 11,250 | \$ 11,250 |
| 74000 401 7505 | Travel & Training | \$ 6,613 | \$ 8,439 | \$ 12,995 | \$ 11,123 | \$ 13,000 | \$ 13,000 |
| 74000 401 7506 | Publications & Advertising | \$ 5,176 | \$ 3,809 | \$ 5,800 | \$ 7,800 | \$ 6,000 | \$ 6,000 |
| 74000 401 7507 | Memberships & Dues | \$ 1,500 | \$ 515 | \$ 2,200 | \$ 3,044 | \$ 2,500 | \$ 2,500 |
| 74000 401 7508 | Insurance Expense | \$ 49,168 | \$ 67,116 | \$ 47,058 | \$ 47,058 | \$ 53,403 | \$ 53,403 |
| 74000 401 7519 | Professional Services Contractual | \$ 4,402 | \$ 6,192 | \$ 11,500 | \$ 1,628 | \$ 11,500 | \$ 11,500 |
| 74000 401 7576 | Promotional | \$ 4,398 | \$ 9,516 | \$ 7,500 | \$ 371 | \$ 8,000 | \$ 8,000 |
| 74000 401 7603 | Charges from Finance | \$ 35,904 | \$ 28,598 | \$ 56,377 | \$ 56,377 | \$ 41,749 | \$ 41,749 |
| 74000 401 7622 | Charges from Garage | \$ - | \$ - | \$ 48,471 | \$ 48,471 | \$ 48,457 | \$ 48,457 |
| 74000 401 7629 | Charges from Capital Facilities | \$ 2,184 | \$ 2,210 | \$ 5,670 | \$ 5,670 | \$ 2,490 | \$ 2,490 |
| TOTAL ADMINISTRATIVE | | \$ 397,286 | \$ 424,734 | \$ 512,605 | \$ 505,977 | \$ 522,304 | \$ 522,304 |
| Allocation of Harbor Administrative | | | | | | | |
| 50% Harbor Allocation | | \$ (198,643) | \$ (212,367) | \$ (256,303) | \$ (252,988) | \$ (261,152) | \$ (261,152) |
| 20% Port Allocation | | \$ (79,457) | \$ (84,947) | \$ (102,521) | \$ (101,195) | \$ (104,461) | \$ (104,461) |
| 30% Service Center Allocation | | \$ (119,186) | \$ (127,420) | \$ (153,782) | \$ (151,793) | \$ (156,691) | \$ (156,691) |
| | | \$ (397,286) | \$ (424,734) | \$ (512,605) | \$ (505,977) | \$ (522,304) | \$ (522,304) |

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

JUSTIFICATION & EXPLANATION

PORT & HARBORS - ADMINISTRATION

| GL | ACCT | DESCRIPTION | |
|------|---|--|-----------------------|
| 6001 | SALARIES & WAGES | | |
| | | Harbormaster Salary | \$ 108,798 |
| | | Harbor Administrative Assistant Salary | \$ 59,211 |
| | | TOTAL | \$ 168,010 |
| 6002 | ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP | | |
| 6005 | OVERTIME | | |
| | | Harbor Administrative Assistant 40 Hours | TOTAL \$ 1,701 |
| 6100 | EMPLOYER COSTS | | |
| | | FICA, SBS AND MEDICARE (7.58%) | \$ 37,336 |
| | | STATE OF ALASKA PERS (22%) | \$ 12,864 |
| | | GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | \$ 43,544 |
| | | TOTAL | \$ 93,745 |
| 7001 | MATERIALS & SUPPLIES - RESTROOM SUPPLIES, CLEANING SUPPLIES, AND OFFICE SUPPLIES SUCH AS PRINTER PAPER, PRINTER INK, ENVELOPES, AND OTHER MISC OFFICE SUPPLIES. | | |
| 7002 | FACILITY REPAIR & MAINTENANCE - LABOR & MATERIALS TO MAINTAIN THE HARBOR BUILDING, SUCH AS DOOR & HARDWARE INSTALLATION, EYE WASH STATION UPGRADE, HEAT PUMP INSTALLATION, LIFE SAFETY AND FIRE SUPPRESSION MAINT. AND OTHER GENERAL MAINTENANCE AND REPAIRS | | |

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #74010

ENTERPRISE FUNDS
HARBOR FUND
DETAIL OF REVENUES & EXPENDITURES

| HARBOR FUND REVENUES | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|------------------------------|------------------------------|-------------------|-------------------|---------------------|----------------------|----------------------|---------------------|
| 74010 000 4101 | PERS On-behalf Revenue | \$ - | \$ - | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| 74010 000 4190 | Shared Fisheries Bus. Tax | \$ - | \$ - | \$ 3,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| 74010 000 4191 | Raw Fisheries Bus. Tax | \$ 119,611 | \$ 54,023 | \$ 150,000 | \$ 151,270 | \$ 60,000 | \$ 60,000 |
| 74010 000 5200 | Annual Stall Rent | \$ 572,104 | \$ 620,425 | \$ 659,313 | \$ 700,762 | \$ 700,000 | \$ 700,000 |
| 74010 000 5201 | Meyers Chuck Moorage | \$ 15 | \$ - | \$ 500 | \$ 86 | \$ 500 | \$ 500 |
| 74010 000 5202 | Transient Moorage | \$ 155,033 | \$ 219,345 | \$ 160,000 | \$ 203,462 | \$ 175,000 | \$ 175,000 |
| 74010 000 5203 | Transient Electrical Fees | \$ 28,960 | \$ 19,977 | \$ 25,000 | \$ 13,559 | \$ 22,000 | \$ 22,000 |
| 74010 000 5204 | Hoist Revenue | \$ - | \$ 5,095 | \$ 5,000 | \$ 8,075 | \$ 5,000 | \$ 5,000 |
| 74010 000 5205 | Boat Launch Fees | \$ 8,755 | \$ 12,876 | \$ 9,000 | \$ 10,380 | \$ 10,000 | \$ 10,000 |
| 74010 000 5206 | Grid fees/Pressure Wash | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 74010 000 5207 | Garbage Charges* | \$ - | \$ - | \$ 100 | \$ - | \$ 100 | \$ 100 |
| 74010 000 5208 | Wait List Deposit | \$ - | \$ 300 | \$ 50 | \$ 1,229 | \$ 100 | \$ 100 |
| 74010 000 5209 | Cruise Water Connection | \$ 672 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 74010 000 5210 | Penalties & Late Fees | \$ 1,656 | \$ 10,556 | \$ 9,000 | \$ 22,143 | \$ 9,000 | \$ 9,000 |
| 74010 000 5212 | Liveaboard Fees | \$ 18,531 | \$ 15,646 | \$ 20,000 | \$ 17,445 | \$ 20,000 | \$ 20,000 |
| 74010 000 5221 | Harbor Miscellaneous Revenue | \$ 308 | \$ 27,791 | \$ 100 | \$ 21,629 | \$ 500 | \$ 500 |
| 74010 000 5224 | Labor Charges | \$ 21,049 | \$ 7,038 | \$ 3,000 | \$ 2,163 | \$ 4,000 | \$ 4,000 |
| 74010 000 5234 | Material Sales | \$ - | \$ 103 | \$ - | \$ - | \$ - | \$ - |
| 74010 000 5240 | Storage | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 74010 000 5550 | Interest Income | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL HARBOR REVENUES | | \$ 926,694 | \$ 993,174 | \$ 1,056,063 | \$ 1,166,204 | \$ 1,020,200 | \$ 1,020,200 |

HARBOR FUND EXPENSES TRANSFERS-OUT

| | | | | | | | |
|------------------------------|--|-------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
| 74010 000 6001 | Salaries & Wages | \$ 122,557 | \$ 147,610 | \$ 160,852 | \$ 164,706 | \$ 156,548 | \$ 156,548 |
| 74010 000 6002 | Temporary Wages (Summer) | \$ 24,235 | \$ 29,024 | \$ 37,968 | \$ 10,034 | \$ - | \$ - |
| 74010 000 6005 | Overtime | \$ 5,825 | \$ 6,818 | \$ 11,555 | \$ 9,100 | \$ 11,245 | \$ 11,245 |
| 74010 000 6100 | Employer Costs | \$ 76,085 | \$ 86,280 | \$ 132,275 | \$ 108,977 | \$ 133,403 | \$ 133,403 |
| 74010 000 7001 | Materials & Supplies | \$ 7,092 | \$ 5,623 | \$ 8,500 | \$ 9,229 | \$ 8,500 | \$ 8,500 |
| 74010 000 7002 | Facility Repair & Maintenance | \$ 38,974 | \$ 21,272 | \$ 45,000 | \$ 43,272 | \$ 50,000 | \$ 50,000 |
| 74010 000 7004 | Postage and Shipping | \$ 1,618 | \$ 579 | \$ 2,500 | \$ 300 | \$ 2,500 | \$ 2,500 |
| 74010 000 7008 | Non-capital Equipment | \$ 4,764 | \$ 3,602 | \$ 6,000 | \$ 3,889 | \$ 5,000 | \$ 5,000 |
| 74010 000 7009 | Equipment Repair & Maintenance | \$ 3,184 | \$ 3,475 | \$ 7,200 | \$ 5,944 | \$ 7,200 | \$ 7,200 |
| 74010 000 7010 | Vehicle Maintenance | \$ 1,164 | \$ 729 | \$ - | \$ - | \$ - | \$ - |
| 74010 000 7013 | Rental Expense (parking lot) | \$ 6,023 | \$ 6,336 | \$ 6,023 | \$ 6,023 | \$ 6,023 | \$ 6,023 |
| 74010 000 7015 | Fuel Expense | \$ 810 | \$ 618 | \$ 2,125 | \$ 1,760 | \$ 1,500 | \$ 1,500 |
| 74010 000 7100 | Uniform, gear & clothing allowance | \$ 1,998 | \$ 761 | \$ 2,000 | \$ 1,773 | \$ 2,000 | \$ 2,000 |
| 74010 000 7501 | Utilities | \$ 34,093 | \$ 34,390 | \$ 51,333 | \$ 36,515 | \$ 47,331 | \$ 47,331 |
| 74010 000 7505 | Travel & Training | \$ 494 | \$ 125 | \$ - | \$ 870 | \$ 800 | \$ 800 |
| 74010 000 7507 | Memberships & Dues | \$ - | \$ - | \$ 200 | \$ 731 | \$ 1,200 | \$ 1,200 |
| 74010 000 7519 | Professional Services | \$ 2,940 | \$ 40,808 | \$ 10,000 | \$ 962 | \$ 10,000 | \$ 10,000 |
| 74010 000 7556 | Harbors Property Lease | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 74010 000 7515 | Permits, Inspections & Compliance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 74010 000 7601 | Charges from Harbor Administration | \$ - | \$ - | \$ 256,303 | \$ 252,988 | \$ 261,152 | \$ 261,152 |
| 74010 000 7622 | Charges from Garage | \$ 13,966 | \$ 20,133 | \$ - | \$ - | \$ - | \$ - |
| 74010 000 7860 | Derelict vessel disposal | \$ 9,196 | \$ 17,910 | \$ 25,000 | \$ 3,130 | \$ 25,000 | \$ 25,000 |
| 74010 000 7861 | Harbor Hoist Expenditures | \$ 7,058 | \$ 10,826 | \$ 11,100 | \$ 2,793 | \$ 10,000 | \$ 10,000 |
| 74010 000 7862 | Meyers Chuck Expenditures | \$ 5,000 | \$ - | \$ 5,000 | \$ - | \$ 5,000 | \$ 5,000 |
| 74010 000 7900 | Capital Expenditures | \$ - | \$ 199 | \$ 50,000 | \$ 39,178 | \$ - | \$ - |
| 74010 000 7980 | Bad Debt Expense | \$ 37,605 | \$ 14,402 | \$ 25,000 | \$ 42,969 | \$ 20,000 | \$ 20,000 |
| 74010 000 8900 | Transfer (out) to Other Port & Harbor Fund | \$ - | \$ 1,053,937 | \$ 1,782,314 | \$ 112,042 | \$ 1,376,185 | \$ 1,376,185 |
| TOTAL HARBOR EXPENSES | | \$ 404,683 | \$ 1,505,457 | \$ 2,638,248 | \$ 857,186 | \$ 2,140,586 | \$ 2,140,586 |

| | | | | | | |
|---------------------------------|-------------------|---------------------|-----------------------|-------------------|-----------------------|-----------------------|
| HARBOR REVENUES | \$ 926,694 | \$ 993,174 | \$ 1,056,063 | \$ 1,166,204 | \$ 1,020,200 | \$ 1,020,200 |
| HARBOR EXPENSES & TRANSFERS-OUT | \$ 404,683 | \$ 1,505,457 | \$ 2,638,248 | \$ 857,186 | \$ 2,140,586 | \$ 2,140,586 |
| REVENUES OVER (EXPENSES) | \$ 522,011 | \$ (512,283) | \$ (1,582,185) | \$ 309,017 | \$ (1,120,386) | \$ (1,120,386) |

**CONSOLIDATED
FUND BALANCE**

| | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| BEGINNING RESERVE BALANCE (7/1/20XX) | \$ 2,230,066 | \$ 3,218,898 | \$ 3,421,282 | \$ 3,421,282 | \$ 4,059,658 | \$ 4,059,658 |
| CHANGE IN NET POSITION | \$ 988,832 | \$ 202,384 | \$ (1,281,722) | \$ 638,376 | \$ (809,700) | \$ (809,700) |
| ENDING RESERVE BALANCE (6/30/20XX) | \$ 3,218,898 | \$ 3,421,282 | \$ 1,911,274 | \$ 4,059,658 | \$ 3,249,958 | \$ 3,249,958 |

FY2026 Annual Budget

ENTERPRISE FUNDS

Item a.

ENTERPRISE FUND: PORTS & HARBORS CIP FUND

Fund #74300

| Project Description | GL Account | Account Description | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---|-------------------------------|--|--------------------|----------------------|----------------------|---------------------|
| PROJECT: 74005 <i>Meyer's Chuck Float Replacement Project</i> | 74300 000 4974 00 74005 | Transfers from Harbors Operating | \$ 1,376,185 | \$ 112,042 | \$ 1,166,185 | \$ 1,166,185 |
| | 74300 000 4999 21 74005 | Meyer's Chuck Replacement | \$ - | \$ - | \$ 1,166,185 | \$ 1,166,185 |
| | | ADOT Grant | | | | |
| | 74300 000 9999 21 74005 | Meyer's Chuck Float | \$ - | \$ 3,390 | \$ 1,166,185 | \$ 1,166,185 |
| | 74300 000 9999 00 74005 | Replacement ADOT Grant | \$ 1,376,185 | \$ 112,042 | \$ 1,166,185 | \$ 1,166,185 |
| | | Resources available over resources used | \$ - | \$ - | \$ - | \$ - |
| PROJECT: 74006 <i>P&H Security System Project</i> | 74300 000 4999 43 74006 | 2020 SHSP Grant Revenue (DHS) | \$ 252,537 | \$ 387,307 | \$ - | \$ - |
| | 74300 000 9999 43 74006 | Port & Harbor Security Camera | \$ 252,537 | \$ 6,145 | \$ - | \$ - |
| | | Grant Expenditures (DHS) | | | | |
| | | Resources available over resources used | \$ - | \$ 381,162 | \$ - | \$ - |
| PROJECT: 74008-010 <i>T-Dock, Heritage, and MSC Anode Project</i> | 74300 000 4974 00 74008-74010 | Transfers from Harbors Operating | \$ 162,379 | \$ - | \$ - | \$ - |
| | | Fund | | | | |
| | | T-Dock, Heritage, and MSC | \$ 162,379 | \$ - | \$ - | \$ - |
| | 74300 000 9999 00 74008-74010 | Anode Project Expenses | | | | |
| | | Resources available over resources used | \$ - | \$ - | \$ - | \$ - |
| PROJECT: 74007 <i>Wrangell Harbor Basin</i> | 74300 000 4974 00 74008-74010 | Transfers from Harbors Operating | \$ - | \$ - | \$ - | \$ - |
| | 74300 000 9999 00 74008-74010 | Wrangell Harbor Basin Project | \$ - | \$ - | \$ - | \$ - |
| | | Resources available over resources used | \$ - | \$ - | \$ - | \$ - |
| PROJECT: 74012 <i>Shoemaker Harbor Boat Launch Replacement</i> | 74300 000 4974 00 74012 | Transfers from Harbors Operating | \$ 243,750 | \$ - | \$ - | \$ - |
| | 74300 000 9999 00 74012 | Shoemaker Harbor Ramp | \$ 243,750 | \$ - | \$ - | \$ - |
| | | Resources available over resources used | \$ - | \$ - | \$ - | \$ - |

JUSTIFICATION & EXPLANATION HARBOR FUND

| GL ACCT DESCRIPTION | | |
|---------------------|--|-------------------|
| 4101 | PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS | |
| 4190 | SHARED FISHERIES BUS. TAX - REVENUE SHARE OF FISH TAX FOR HARVEST WITHIN FISHERIES MANAGEMENT AREA 18. THE PAYMENT IS RECEIVED BY THE DEPARTMENT OF COMMERCE COMMUNITY AND ECONOMIC DEVELOPMENT (DCCED) | |
| 4191 | RAW FISHERIES BUS TAX - THE BOROUGH'S SHARE OF FISH TAX DISTRIBUTED BY THE ALASKA STATE DEPARTMENT OF REVENUE | |
| 5200 | ANNUAL STALL RENT - REVENUE FROM ANNUAL STALL RENTALS | |
| 5201 | MEYERS CHUCK MOORAGE - REVENUE FROM MOORAGE AT MEYERS CHUCK | |
| 5202 | TRANSIENT MOORAGE - REVENUE FROM ALL TRANSIENT MOORAGE | |
| 5203 | TRANSIENT ELECTRICAL FEES - REVENUE FROM ELECTRICAL USE AT TRANSIENT DOCKS | |
| 5204 | HOIST REVENUE - REVENUE FROM USE OF HOIST | |
| 5205 | BOAT LAUNCH FEES - SALES OF BOAT LAUNCH PERMITS | |
| 5206 | GRID FEES/PRESSURE WASH - REVENUE FROM USE OF GRIDS | |
| 5207 | GARBAGE CHARGES - CASH RECEIPTS FOR DISPOSING OF CUSTOMER TRASH | |
| 5208 | WAIT LIST DEPOSIT - REVENUE FROM ANNUAL STALL WAIT LIST DEPOSITS | |
| 5210 | PENALTIES & LATE FEES - PENALTIES AND INTEREST ON DELINQUENT ACCOUNTS | |
| 5212 | LIVEABOARD FEES - REVENUE FROM MONTHLY LIVEABOARD FEES | |
| 5224 | LABOR CHARGES - REVENUE FROM BOAT TOWING SERVICES, PUMP-OUTS, IMPOUND LABOR FEES, AND OTHER MISC. SERVICES THAT REQUIRE LABOR | |
| 5234 | MATERIAL SALES - REVENUE FROM SALE OF MISC. OLD/EXTRA MATERIALS | |
| 5240 | STORAGE - REVENUE FROM HARBOR FACILITY STORAGE FEES | |
| 5550 | INTEREST INCOME - INTEREST INCOME ALLOCATION FROM THE CENTRAL TREASURY ON A PRORATED BASIS (AVERAGE PERCENTAGE OF CASH HELD WITH THE TREASURY) | |
| 6001 | SALARIES & WAGES | |
| | Harbor Maintenance | \$ 59,376 |
| | Harbor Maintenance/Security Salary | \$ 48,597 |
| | Harbor Maintenance | \$ 48,574 |
| | TOTAL | \$ 156,548 |
| 6002 | ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP | |
| 6005 | OVERTIME | |
| | Harbor Maintenance | \$ 4,266 |
| | Harbor Maintenance/Security | \$ 3,490 |
| | Harbor Maintenance | \$ 3,490 |
| | TOTAL | \$ 11,245 |
| 6100 | EMPLOYER COSTS | |
| | FICA, SBS AND MEDICARE (7.58%) | \$ 12,719 |
| | STATE OF ALASKA PERS (22%) | \$ 36,914 |
| | GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | \$ 83,770 |
| | TOTAL | \$ 133,403 |
| 7001 | MATERIALS & SUPPLIES - RESTROOM SUPPLIES AND VARIOUS REPAIR MATERIALS SUCH AS LOCKS, FASTENERS, AND NAILS | |

JUSTIFICATION & EXPLANATION
HARBOR FUND CONTINUED

GL ACCT DESCRIPTION

-
- 7002 **FACILITY REPAIR & MAINTENANCE** - LABOR & MATERIALS TO MAINTAIN DOCKS AND EQUIPMENT, SUCH AS LUMBER, CONCRETE, ELECTRICIAN FEES, HARDWARE, PAINT, CONTRACTOR FEES, METAL, SIGNAGE, AND OTHER MISC. REPAIR & MAINTENANCE MATERIALS
 - 7008 **NON CAPITAL EQUIPMENT** - COST OF REPLACING FIRE EXTINGUISHERS
 - 7009 **EQUIPMENT REPAIR & MAINTENANCE** - FOR RECERTIFICATION OF DRY-CHEM FIRE EXTINGUISHERS AND CONTINGENCY REPAIR NEEDS
 - 7010 **VEHICLE MAINTENANCE** - TO REPAIR & MAINTAIN THE LOADER, BOAT LIFTS, WORK VAN, AND THREE TRUCKS
 - 7011 **RENTAL EXPENSE** - RENTAL EXPENSES FOR MAN LIFT, BOOM TRUCK, AND OTHER MISC. EQUIPMENT FOR MAINTENANCE PURPOSES
 - 7015 **FUEL EXPENSE** - FUEL FOR HARBOR BOATS, HARBOR TRUCKS, SAWS, 4 WHEELERS, OIL AND LUBE FOR PUMPS, AND OTHER MISC. EQUIPMENT THAT REQUIRES FUEL
 - 7100 **UNIFORM, GEAR & CLOTHING ALLOWANCE** - HARBOR ATTIRE AS UNIFORM, WORK CLOTHING ALLOWANCE, AND MISC. PPE

 - 7501 **UTILITIES** - WATER, SEWER, GARBAGE, AND ELECTRICAL
 - 7505 **TRAVEL & TRAINING** - STAFF CPR TRAINING, TRAVEL TO HARBORMASTER CONFERENCE, FISH EXPO, AND SEATTLE BOAT SHOW

 - 7519 **PROFESSIONAL SERVICES CONTRACTUAL** - COSTS FOR PRESSURE WASHING CONTINGENCY
 - 7556 **HARBORS PROPERTY LEASE** - LEASE OF ANY PRIVATE PROPERTY FOR HARBOR OPERATIONAL USE
 - 7515 **PERMITS, INSPECTIONS & COMPLIANCE** - COST OF PERMITS & INSPECTIONS TO KEEP FACILITY IN COMPLIANCE WITH HEALTH & SAFETY REGULATIONS

 - 7601 **CHARGES FROM HARBOR ADMINISTRATION** - COST COVERS HARBOR'S PORTION OF OFFICE OPERATION EXPENSES
 - 7622 **CHARGES FROM GARAGE** - STAFF LABOR COSTS FOR VEHICLE MAINTENANCE & REPAIRS
 - 7629 **CHARGES FROM CAPITAL FACILITIES** - STAFF LABOR COSTS FOR CAPITAL FACILITIES
 - 7860 **DERELICT VESSEL DISPOSAL** - COSTS ASSOCIATED WITH BREAKING DOWN AND DISPOSING OF DERELICT VESSELS
 - 7861 **HARBOR HOIST EXPENDITURES** - COST FOR NEW HOIST OPERATING SYSTEM, ANNUAL SUPPORT FOR HOIST SYSTEM, RECERTIFICATION OF HOISTS, WIRE, HOSES, OIL, AND MISC. OTHER REPAIR SUPPLIES
 - 7862 **MEYERS CHUCK EXPENDITURES** - MISC. REPAIR AND MAINTENANCE SUPPLIES FOR MEYERS CHUCK DOCK AND FACILITY
 - 7900 **CAPITAL EXPENDITURES** - PURCHASE OF EQUIPMENT OR ASSETS OVER \$5000

FY2026 Annual Budget

ENTERPRISE FUNDS

Item a.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET

ENTERPRISE FUNDS
PORT FUND

Fund #74020

DETAIL OF REVENUES & EXPENDITURES

| PORT FUND REVENUES | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|--------------------|--------------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| 74020 000 4101 | PERS On-behalf Revenue | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| 74020 000 5110 | Port Water Sales | \$ 121 | \$ 5,533 | \$ 4,500 | \$ 7,083 | \$ 7,791 | \$ 7,791 |
| 74020 000 5224 | Labor Charges | \$ 10,727 | \$ 21,504 | \$ 15,000 | \$ 18,721 | \$ 15,000 | \$ 15,000 |
| 74020 000 5240 | Storage | \$ 77,782 | \$ 101,373 | \$ 85,000 | \$ 81,808 | \$ 85,899 | \$ 85,899 |
| 74020 000 5241 | Wharfage | \$ 22,368 | \$ 46,748 | \$ 40,000 | \$ 44,294 | \$ 46,509 | \$ 46,509 |
| 74020 000 5242 | Dockage | \$ 83,809 | \$ 100,086 | \$ 85,500 | \$ 87,887 | \$ 92,281 | \$ 92,281 |
| 74020 000 5243 | Port Development Fees | \$ 52,437 | \$ 82,667 | \$ 70,000 | \$ 57,459 | \$ 65,000 | \$ 65,000 |
| 74020 000 5244 | Port Transient Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 74020 000 5245 | Cruise Garbage & Water Charges | \$ 4,058 | \$ 10,159 | \$ 6,500 | \$ 10,114 | \$ 10,620 | \$ 10,620 |
| 74020 000 5246 | Commercial Passenger Wharfage | \$ 67,871 | \$ 102,133 | \$ 65,000 | \$ 114,654 | \$ 200,000 | \$ 200,000 |
| 74020 000 5550 | Interest Revenue | \$ - | \$ - | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| TOTAL REVENUES | | \$ 319,173 | \$ 470,202 | \$ 396,500 | \$ 447,020 | \$ 548,099 | \$ 548,099 |

PORT FUND EXPENSES

| | | | | | | | |
|----------------|------------------------------------|-----------|-----------|------------|------------|------------|------------|
| 74020 000 6001 | Salaries & Wages | \$ 8,856 | \$ 507 | \$ 47,622 | \$ 47,622 | \$ 58,212 | \$ 58,212 |
| 74020 000 6002 | Temporary Wages | \$ 7,211 | \$ 8,932 | \$ 15,000 | \$ 2,181 | \$ 16,500 | \$ 16,500 |
| 74020 000 6005 | Overtime | \$ 3,168 | \$ 1,310 | \$ 1,368 | \$ 1,484 | \$ 1,673 | \$ 1,673 |
| 74020 000 6100 | Employer Costs | \$ 5,251 | \$ 1,688 | \$ 24,792 | \$ 24,792 | \$ 28,422 | \$ 28,422 |
| 74020 000 7001 | Materials & Supplies | \$ 2,491 | \$ 3,636 | \$ 5,000 | \$ 1,992 | \$ 5,000 | \$ 5,000 |
| 74020 000 7002 | Facility Repair & Maintenance | \$ 27,418 | \$ 22,996 | \$ 65,000 | \$ 29,145 | \$ 65,000 | \$ 65,000 |
| 74020 000 7009 | Equipment Repair & Maintenance | \$ 117 | \$ 2,257 | \$ 3,000 | \$ 3,055 | \$ 3,000 | \$ 3,000 |
| 74020 000 7010 | Vehicle Maintenance | \$ 101 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 74020 000 7015 | Fuel - Automotive | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 74020 000 7100 | Uniform/Clothing Allowance | \$ 281 | \$ - | \$ 1,200 | \$ 866 | \$ 1,500 | \$ 1,500 |
| 74020 000 7501 | Utilities | \$ 2,583 | \$ 2,597 | \$ 3,624 | \$ 2,935 | \$ 3,386 | \$ 3,386 |
| 74020 000 7505 | Travel & Training | \$ - | \$ - | \$ 1,500 | \$ - | \$ 1,500 | \$ 1,500 |
| 74020 000 7508 | Insurance | \$ 5,289 | \$ 8,883 | \$ 7,812 | \$ 78,412 | \$ 8,594 | \$ 8,594 |
| 74020 000 7519 | Professional Services Contractual | \$ 32,463 | \$ - | \$ 10,000 | \$ 1,970 | \$ 50,000 | \$ 50,000 |
| 74020 000 7601 | Charges from Harbor Administration | \$ - | \$ - | \$ 102,521 | \$ 101,195 | \$ 104,461 | \$ 104,461 |
| 74020 000 7900 | Capital Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENSES | | \$ 95,229 | \$ 52,805 | \$ 289,439 | \$ 296,650 | \$ 348,247 | \$ 348,247 |

| | | | | | | |
|--------------------|------------|------------|------------|------------|------------|------------|
| PORT FUND REVENUES | \$ 319,173 | \$ 470,202 | \$ 396,500 | \$ 447,020 | \$ 548,099 | \$ 548,099 |
|--------------------|------------|------------|------------|------------|------------|------------|

| | | | | | | |
|--------------------|-----------|-----------|------------|------------|------------|------------|
| PORT FUND EXPENSES | \$ 95,229 | \$ 52,805 | \$ 289,439 | \$ 296,650 | \$ 348,247 | \$ 348,247 |
|--------------------|-----------|-----------|------------|------------|------------|------------|

| | | | | | | |
|--------------------------|------------|------------|------------|------------|------------|------------|
| REVENUES OVER (EXPENSES) | \$ 223,943 | \$ 417,397 | \$ 107,061 | \$ 150,370 | \$ 199,852 | \$ 199,852 |
|--------------------------|------------|------------|------------|------------|------------|------------|

JUSTIFICATION & EXPLANATION PORT FUND

GL ACCT DESCRIPTION

- 4101 **PERS ON-BEHALF REVENUE** - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER
- 5224 **LABOR CHARGES** - REVENUE FROM BARGE LANDINGS, AFTER HOURS CALL OUTS AND OTHER MISC. LABOR SERVICES
- 5240 **STORAGE** - REVENUE FROM STORAGE IN PORT AREAS
- 5241 **WHARFAGE** - REVENUE FROM WHARFAGE/USE OF BARGE RAMP
- 5242 **DOCKAGE** - REVENUE FROM DOCKAGE/USE OF CRUISE SHIP DOCK
- 5243 **PORT DEVELOPMENT FEES** - CRUISE FEES - IN ADDITION TO DOCKAGE - FOR USE OF FACILITIES
- 5244 **PORT TRANSIENT FEES** - CRUISE FEES FOR USE OF SUMMER FLOAT OR OTHER TRANSIENT FLOATS
- 5245 **CRUISE GARBAGE & WATER CHARGES** - REVENUE FROM WATER HOOKUP FEES, WATER PURCHASE, AND GARBAGE PICKUP FROM CRUISE SHIPS

JUSTIFICATION & EXPLANATION
PORT FUND CONTINUED

GL ACCT DESCRIPTION

| | | | |
|------|--|----|---------------|
| 5246 | COMMERCIAL PASSENGER WHARFAGE- REVENUE GENERATED FROM PASSENGER WHARFAGE FEES CHARGED TO CRUISELINES FOR PASSENGERS STEPPING OFF THE SHIP OR LIGHTERING (\$5 FOR TIE-UP/\$3 FOR LIGHTERING) | | |
| 5550 | INTEREST INCOME - INTEREST INCOME ALLOCATION FROM THE CENTRAL TREASURY ON A PRORATED BASIS (AVERAGE | | |
| 6001 | SALARIES & WAGES | | |
| | Port Security Specialist Salary | \$ | 58,212 |
| | TOTAL | \$ | 58,212 |
| 6002 | ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP | | |
| 6005 | OVERTIME | | |
| | Port Security Specialist OT | \$ | 1,673 |
| | TOTAL | \$ | 1,673 |
| 6100 | EMPLOYER COSTS | | |
| | FICA, SBS AND MEDICARE (7.58%) | \$ | 4,539 |
| | STATE OF ALASKA PERS (22%) | \$ | 13,175 |
| | GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | \$ | 10,708 |
| | TOTAL | \$ | 28,422 |
| 7001 | MATERIALS & SUPPLIES - LUMBER AND VARIOUS REPAIR MATERIALS SUCH AS FASTENERS, HARDWARE, SIGNS, ETC. | | |
| 7002 | FACILITY REPAIR & MAINTENANCE - LABOR & MATERIALS TO MAINTAIN SUMMER FLOATS AND BARGE RAMP FACILITY, | | |
| 7009 | EQUIPMENT REPAIR & MAINTENANCE - FOR HAND ROOL REPAIR & MAINTENANCE, AND SAW COMPRESSOR MAINTENANCE | | |
| 7010 | VEHICLE MAINTENANCE - TO REPAIR & MAINTAIN VEHICLES USED WITHIN THE PORT FACILITY | | |
| 7015 | FUEL EXPENSE - FUEL FOR HARBOR BOATS, PORT & HARBOR TRUCKS, SAWS, 4 WHEELERS, OIL AND LUBE FOR PUMPS, AND OTHER MISC. EQUIPMENT THAT REQUIRES FUEL | | |
| 7100 | UNIFORM, GEAR & CLOTHING ALLOWANCE - HARBOR ATTIRE AS UNIFORM, WORK CLOTHING ALLOWANCE, AND MISC. PPE | | |
| 7501 | UTILITIES - WATER, GARBAGE, AND ELECTRICAL | | |
| 7505 | TRAVEL & TRAINING - STAFF CPR TRAINING | | |
| 7508 | INSURANCE - COST OF INSURANCE FOR PORT FACILITIES | | |
| 7519 | PROFESSIONAL SERVICES CONTRACTUAL - COST OF CONTRACTOR SERVICES FOR EVALUATING PORT FACILITY ADJACENT TO THE MARINE SERVICE CENTER | | |
| 7601 | CHARGES FROM HARBOR ADMINISTRATION - COST COVERS HARBOR'S PORTION OF OFFICE OPERATION EXPENSES | | |
| 7900 | CAPITAL EXPENDITURES - PURCHASE OF EQUIPMENT OR ASSETS OVER \$5000 | | |

FY2026 Annual Budget

ENTERPRISE FUNDS

Item a.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #74030

ENTERPRISE FUNDS
MARINE SERVICE CENTER FUND
DETAIL OF REVENUES & EXPENDITURES

| | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|---------------------------------------|------------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| MARINE SERVICE CENTER REVENUES | | | | | | | |
| 74030 000 4101 | PERS On-behalf Revenue | \$ - | \$ - | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 |
| 74030 000 4974 | Transfer from Port & Harbors | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 74030 000 5224 | Labor Charges | \$ 212 | \$ 239 | \$ - | \$ 767 | \$ - | \$ - |
| 74030 000 5234 | Surplus & Material Sales | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 74030 000 5240 | Yard Storage | \$ 29,004 | \$ 43,434 | \$ 49,921 | \$ 45,746 | \$ 52,417 | \$ 52,417 |
| 74030 000 5250 | Travel Lift Fees | \$ 225,450 | \$ 233,341 | \$ 206,000 | \$ 160,508 | \$ 216,300 | \$ 216,300 |
| 74030 000 5251 | Environmental Fees | \$ 13,677 | \$ 14,452 | \$ 8,994 | \$ 10,441 | \$ 9,444 | \$ 9,444 |
| 74030 000 5253 | Long-term Storage | \$ 113,165 | \$ 97,556 | \$ 98,601 | \$ 138,459 | \$ 145,382 | \$ 145,382 |
| 74030 000 5254 | Work-area Storage | \$ 149,911 | \$ 180,836 | \$ 147,951 | \$ 157,789 | \$ 165,678 | \$ 165,678 |
| 74030 000 5255 | Electric Revenue | \$ 20,682 | \$ 21,859 | \$ 20,000 | \$ 15,587 | \$ 21,000 | \$ 21,000 |
| 74030 000 5256 | Yard Leases | \$ 63,654 | \$ 74,102 | \$ 72,447 | \$ 71,770 | \$ 76,069 | \$ 76,069 |
| 74030 000 5258 | Travel Lift Inspection | \$ 863 | \$ 6,939 | \$ 3,201 | \$ 9,330 | \$ 3,265 | \$ 3,265 |
| 74030 000 5550 | Interest Revenue | \$ - | \$ - | \$ 29,200 | \$ 29,200 | \$ 29,784 | \$ 29,784 |
| TOTAL MSC REVENUES | | \$ 616,618 | \$ 672,756 | \$ 643,315 | \$ 646,596 | \$ 726,339 | \$ 726,339 |

MARINE SERVICE CENTER EXPENSES

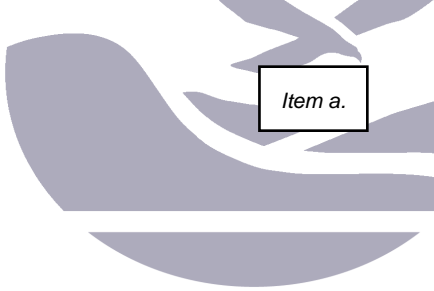
| | | | | | | | |
|---------------------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 74030 000 6001 | Salaries & Wages | \$ 107,876 | \$ 128,079 | \$ 127,109 | \$ 106,232 | \$ 124,424 | \$ 124,424 |
| 74030 000 6002 | Temporary Wages | \$ 1,250 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 74030 000 6005 | Overtime | \$ 5,488 | \$ 5,956 | \$ 13,410 | \$ 4,980 | \$ 8,505 | \$ 8,505 |
| 74030 000 6100 | Employer Costs | \$ 44,659 | \$ 52,080 | \$ 54,712 | \$ 75,903 | \$ 111,709 | \$ 111,709 |
| 74030 000 7001 | Materials & Supplies | \$ 3,817 | \$ 1,738 | \$ 7,000 | \$ 3,212 | \$ 7,000 | \$ 7,000 |
| 74030 000 7002 | Facility Repair & Maintenance | \$ 11,933 | \$ 11,786 | \$ 22,000 | \$ 2,373 | \$ 25,000 | \$ 25,000 |
| 74030 000 7004 | Postage & Shipping | \$ 209 | \$ - | \$ - | \$ - | \$ 250 | \$ 250 |
| 74030 000 7008 | Non-Capital Equipment* | \$ 321 | \$ 3,139 | \$ 8,000 | \$ 161 | \$ 8,000 | \$ 8,000 |
| 74030 000 7009 | Equipment Repair & Maint. | \$ 4,424 | \$ 1,237 | \$ 40,000 | \$ 27,090 | \$ 40,000 | \$ 40,000 |
| 74030 000 7010 | Vehicle Maintenance | \$ 22,618 | \$ 7,616 | \$ 1,000 | \$ 134 | \$ 5,000 | \$ 5,000 |
| 74030 000 7015 | Fuel - Automotive | \$ 9,862 | \$ 8,419 | \$ 9,500 | \$ 4,837 | \$ 8,500 | \$ 8,500 |
| 74030 000 7100 | Uniform, Gear, Clothing | \$ 700 | \$ - | \$ 1,600 | \$ 866 | \$ 1,600 | \$ 1,600 |
| 74030 000 7501 | Utilities | \$ 14,176 | \$ 18,091 | \$ 16,815 | \$ 17,269 | \$ 17,182 | \$ 17,182 |
| 74030 000 7505 | Travel & Training | \$ 300 | \$ - | \$ 400 | \$ - | \$ 400 | \$ 400 |
| 74030 000 7507 | Memberships & Dues | \$ 655 | \$ 735 | \$ 750 | \$ - | \$ 750 | \$ 750 |
| 74030 000 7508 | Insurance | \$ 20,303 | \$ 34,733 | \$ 28,321 | \$ 28,321 | \$ 25,494 | \$ 25,494 |
| 74030 000 7519 | Professional/Contractual Services | \$ - | \$ - | \$ 20,000 | \$ 19,438 | \$ 20,000 | \$ 20,000 |
| 74030 000 7601 | Charges from Harbor Administration | \$ - | \$ - | \$ 153,782 | \$ 151,793 | \$ 156,691 | \$ 156,691 |
| 74030 000 7860 | Derelect Vessel Disposal | \$ 7,820 | \$ 10,825 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| 74030 000 7900 | Capital Equipment | \$ - | \$ - | \$ - | \$ - | \$ 30,000 | \$ 30,000 |
| TOTAL MSC EXPENSES | | \$ 256,412 | \$ 284,435 | \$ 529,399 | \$ 467,607 | \$ 615,505 | \$ 615,505 |

| | | | | | | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| MSC REVENUES | \$ 616,618 | \$ 672,756 | \$ 643,315 | \$ 646,596 | \$ 726,339 | \$ 726,339 |
| MSC EXPENSES | \$ 256,412 | \$ 284,435 | \$ 529,399 | \$ 467,607 | \$ 615,505 | \$ 615,505 |
| REVENUES OVER (EXPENSES) | \$ 360,206 | \$ 388,321 | \$ 113,916 | \$ 178,989 | \$ 110,834 | \$ 110,834 |

JUSTIFICATION & EXPLANATION
MARINE SERVICE CENTER

GL ACCT DESCRIPTION

| | | | | |
|------|--|-----------------|-----------------|----------------|
| 4101 | PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER | | | |
| 4974 | TRANSFER FROM PORT & HARBORS - ALLOTMENT FOR MSC FROM PORT & HARBORS FUND | | | |
| 5224 | LABOR CHARGES - REVENUE FROM TRAVEL LIFT CALL OUTS AND PUMP OUTS OF DERELICT VESSELS IN MSC, AND OTHER MISC. SERVICES THAT REQUIRE LABOR | | | |
| 5234 | SURPLUS & MATERIALS SALES - REVENUE FROM PUBLIC SURPLUS AND SALE OF MISC. OLD/EXTRA MATERIALS | | | |
| 5240 | YARD STORAGE - REVENUE FROM STORAGE OF EQUIPMENT, TRAILERS, MATERIALS, ETC. BY MSC USERS & VENDORS WHILE WORKING ON VESSELS | | | |
| 5250 | TRAVEL LIFT FEES - REVENUE FROM ROUND TRIPS (BOAT HAUL OUT & LAUNCH) BY TRAVEL LIFT IN MSC | | | |
| 5251 | ENVIRONMENTAL FEES - \$1/FOOT ENVIRONMENTAL FEE PER VESSEL LIFT | | | |
| 5253 | LONG-TERM STORAGE - DAILY SPACE RENT OF VESSELS PLACED IN LONG-TERM STORAGE | | | |
| 5254 | WORK-AREA STORAGE - DAILY SPACE RENT OF VESSELS PLACED IN WORK-AREA/MSC YARD | | | |
| 5255 | ELECTRIC REVENUE - DAILY ELECTRIC FEES CHARGED TO VESSEL OWNERS USING ELECTRICITY IN THE WORK-AREA/MSC YARD | | | |
| 5256 | YARD LEASES - MONTHLY RENT OF MSC YARD SPACES LEASED BY VENDORS | | | |
| 5258 | TRAVEL LIFT INSPECTION - REVENUE FROM 2 HOUR INSPECTION HAUL OUTS | | | |
| 5259 | MOBILE BOAT LIFT DEPOSIT - DEPOSIT FOR SCHEDULED HAUL-OUT DATE | | | |
| 5550 | INTEREST INCOME - INTEREST INCOME ALLOCATION FROM THE CENTRAL TREASURY ON A PRORATED BASIS (AVERAGE PERCENTAGE OF CASH HELD WITH THE TREASURY) | | | |
| 6001 | SALARIES & WAGES | | | |
| | Marine Service Center Lead Salary | | \$ | 67,341 |
| | Marine Service Center Relief Operator Salary | | \$ | 55,683 |
| | TOTAL | | \$ | 123,024 |
| 6002 | ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP | | | |
| 6005 | OVERTIME | | | |
| | | OT | ACTING | |
| | Marine Service Center Lead Salary OT (80hrs) / Acting (100hrs) | 6,970 | 1,000 | |
| | Marine Service Center Maintenance Salary OT (40hrs) / Acting (100hrs) | 1,535 | 400 | |
| | TOTAL | \$ 8,505 | \$ 1,400 | |
| 6100 | EMPLOYER COSTS | | | |
| | FICA, SBS AND MEDICARE (7.58%) | | \$ | 10,076 |
| | STATE OF ALASKA PERS (22%) | | \$ | 29,244 |
| | GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | | \$ | 72,388 |
| | TOTAL | | \$ | 111,709 |
| 7001 | MATERIALS & SUPPLIES - CLEANING SUPPLIES FOR RESTROOM FACILITIES, BLOCKING EQUIPMENT, AND OTHER MISC. MSC SUPPLIES | | | |
| 7002 | FACILITY REPAIR & MAINTENANCE - LABOR & MATERIALS TO MAINTAIN MSC, INCLUDING ROCK, CONCRETE REPAIR, UTILITY REPAIRS, RESTROOM FACILITY UPKEEP, AND FILTRATION SYSTEM & BUILDING MAINTENANCE | | | |
| 7008 | NON-CAPITAL EQUIPMENT - COST OF NEW BOAT STANDS | | | |
| 7010 | EQUIPMENT REPAIR & MAINTENANCE - LABOR & MATERIALS TO MAINTAIN MSC EQUIPMENT INCLUDING LIFT STRAPS, LIFT INSPECTIONS, AND MISC REPAIRS/HYDRAULIC RAM REPAIRS | | | |
| 7009 | VEHICLE MAINTENANCE - COST OF MSC VEHICLE CLEANING & MAINTENANCE | | | |
| 7015 | FUEL - AUTOMOTIVE - COSTS OF FUEL FOR VEHICLES USED IN THE MSC | | | |
| 7100 | UNIFORM, GEAR, CLOTHING - COSTS OF CLOTHING ALLOWANCE, PERSONAL PROTECTIVE EQUIPMENT, AND MSC YARD ATTIRE | | | |
| 7501 | UTILITIES - WATER, SEWER, GARBAGE, AND ELECTRIC FOR MSC FACILITIES | | | |
| 7505 | TRAVEL & TRAINING - COSTS FOR CPR TRAINING & FORKLIFT TRAINING | | | |
| 7507 | MEMBERSHIPS & DUES - COSTS FOR UFA MEMBERSHIP | | | |
| 7508 | INSURANCE - TRAVEL LIFT INSURANCE | | | |
| 7519 | PROFESSIONAL/CONTRACTUAL SERVICES - COSTS FOR LEGAL SERVICES | | | |
| 7601 | CHARGES FROM ADMINISTRATION - ACCOUNTS FOR 30% OF ALLOCATED HARBOR ADMINISTRATIVE EXPENSES, SEE ADMIN BUDGET FOR BREAKDOWN | | | |
| 7860 | DERELICT VESSEL DISPOSAL - COSTS TO PROPERLY DISPOSE OF DERELICT VESSELS FROM MSC | | | |



ENTERPRISE FUNDS | SEWER & WASTERWATER

Purpose

The City & Borough of Wrangell Sewer & Wastewater Department provides wastewater handling in compliance with all State and Federal Regulations and ensures the system is operated economically while providing reliable service to the residents of Wrangell.

Key Accomplishments

- Maintained compliance within State and Federal regulation standards
- Performed numerous repairs to the sewer collection system and lift stations
- Professionally developed personnel by participating in multiple trainings
- Adequately adjusted Rates to address future capital needs

Level of Service & Budget Impact

Budgeted resources are adequate to meet the current level of service.

Department Goals

- Continue to support the Capital Projects Department in preparing for and executing wastewater related projects.
- Send staff to professional development opportunities to promote growth within the department
- Continue to make improvements to underground collections and sewer system

Trends & Future Challenges

- Increased State and Federal regulation
- Aging underground infrastructure proposes challenges
- Decrease in aid from Federal and State agencies

Personnel

Jeff Davidson

Wade Jack

WWTP Leadman

WWTP Operator

FY 2024: 2.0 FTE

FY 2025: 2.0 FTE

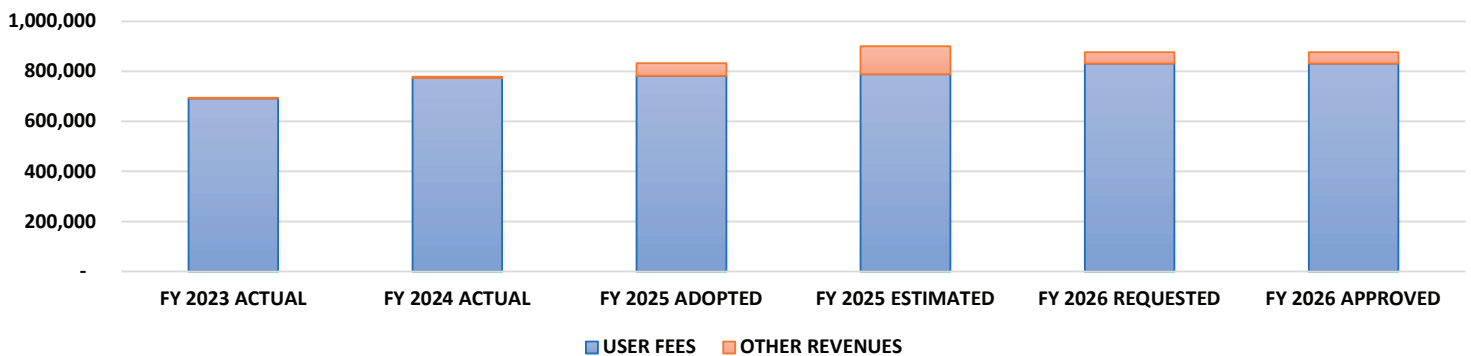
FY 2026: 2.0 FTE

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 76000

ENTERPRISE FUND TYPE
SEWER FUND
SUMMARY OF REVENUES & EXPENDITURES

| SUMMARY OF REVENUES BY TYPE | | | | | | |
|---|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
| USER FEES | 691,730 | 774,044 | 782,800 | 788,553 | 831,923 | 831,923 |
| OTHER REVENUES | 3,658 | 4,563 | 49,783 | 112,283 | 45,000 | 45,000 |
| TOTAL REVENUE & TRANSFERS-IN | \$ 695,389 | \$ 778,607 | \$ 832,583 | \$ 900,836 | \$ 876,923 | \$ 876,923 |

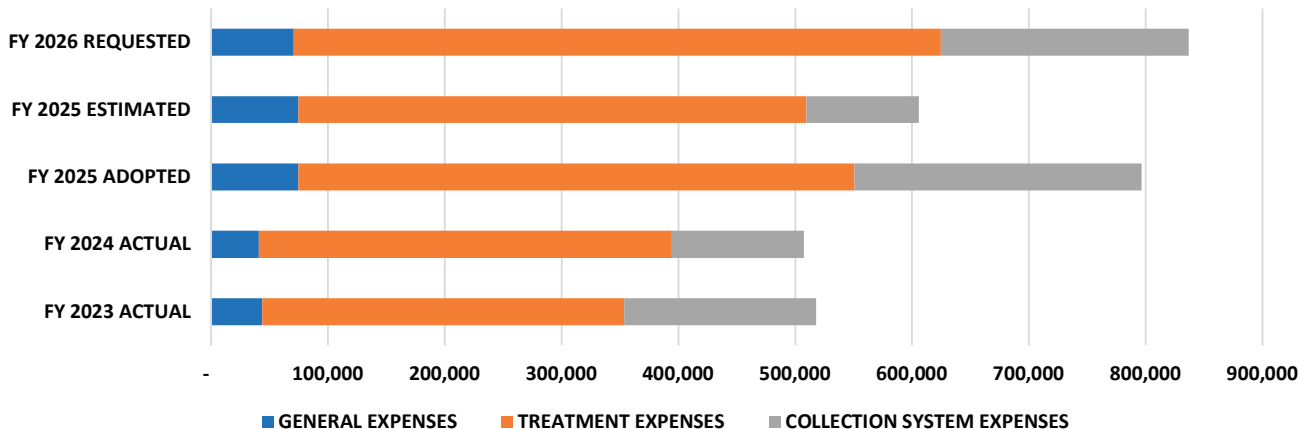
SEWER REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|----------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| GENERAL EXPENSES | 43,808 | 40,898 | 74,779 | 74,779 | 70,678 | 70,678 |
| TREATMENT EXPENSES | 309,614 | 352,632 | 475,859 | 434,874 | 553,919 | 490,519 |
| COLLECTION SYSTEM EXPENSES | 164,442 | 114,018 | 245,816 | 96,299 | 212,047 | 212,047 |
| TRANSFER OUT | 305,000 | - | 40,000 | 40,000 | - | - |
| TOTAL EXPENDITURES | 822,864 | 507,549 | 836,455 | 645,953 | 836,644 | 773,244 |

SEWER EXPENDITURES BY FISCAL YEAR



FY2026 Annual Budget

ENTERPRISE FUNDS

Item a.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #76000

ENTERPRISE FUNDS
SEWER FUND
DETAIL OF REVENUES & EXPENDITURES

| SEWER FUND REVENUES | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|-----------------------------|------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| 76000 000 4101 | PERS On-behalf Revenue | \$ 3,658 | \$ 4,563 | \$ 7,000 | \$ 7,000 | \$ 5,000 | \$ 5,000 |
| 76000 500 5301 | User Fees | \$ 691,730 | \$ 774,044 | \$ 782,800 | \$ 788,553 | \$ 831,923 | \$ 831,923 |
| 76000 500 4600 | Miscellaneous Revenues | \$ - | \$ - | \$ - | \$ 62,500 | \$ - | \$ - |
| 76000 500 5550 | Interest Revenue | \$ - | \$ - | \$ 42,783 | \$ 42,783 | \$ 40,000 | \$ 40,000 |
| TOTAL SEWER REVENUES | | \$ 695,389 | \$ 778,607 | \$ 832,583 | \$ 900,836 | \$ 876,923 | \$ 876,923 |

SEWER FUND ADMINISTRATIVE EXPENSES

| | | | | | | | |
|--------------------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 76000 501 7508 | Insurance | \$ 8,108 | \$ 10,831 | \$ 9,127 | \$ 9,127 | \$ 9,655 | \$ 9,655 |
| 76000 501 7603 | Charges from Finance | \$ 35,904 | \$ 28,598 | \$ 62,406 | \$ 62,406 | \$ 57,777 | \$ 57,777 |
| 76000 501 7802 | Revenue Bond Principal | \$ - | \$ - | \$ 1,730 | \$ 1,730 | \$ 1,814 | \$ 1,814 |
| 76000 501 7803 | Revenue Bond Interest | \$ (204) | \$ 1,469 | \$ 1,516 | \$ 1,516 | \$ 1,432 | \$ 1,432 |
| TOTAL ADMINISTRATIVE EXPENSES | | \$ 43,808 | \$ 40,898 | \$ 74,779 | \$ 74,779 | \$ 70,678 | \$ 70,678 |

TREATMENT PLANT EXPENSES

| | | | | | | | |
|---------------------------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 76000 502 6001 | Salaries & Wages | \$ 121,695 | \$ 134,432 | \$ 130,467 | \$ 124,882 | \$ 149,025 | \$ 149,025 |
| 76000 502 6005 | Overtime | \$ 5,241 | \$ 8,170 | \$ 12,939 | \$ 9,964 | \$ 13,181 | \$ 13,181 |
| 76000 502 6100 | Employer Costs | \$ 74,449 | \$ 54,729 | \$ 82,922 | \$ 82,576 | \$ 89,319 | \$ 89,319 |
| 76000 502 7001 | Materials & Supplies | \$ 9,672 | \$ 18,922 | \$ 17,500 | \$ 30,255 | \$ 20,000 | \$ 20,000 |
| 76000 502 7002 | Facility Repair & Maintenance | \$ 152 | \$ 599 | \$ 12,500 | \$ 10,797 | \$ 20,000 | \$ 12,500 |
| 76000 502 7004 | Postage and Shipping | \$ 3,571 | \$ 472 | \$ - | \$ - | \$ - | \$ - |
| 76000 502 7010 | Vehicle Maintenance | \$ 2,985 | \$ 2,771 | \$ 5,000 | \$ 1,354 | \$ 5,000 | \$ 5,000 |
| 76000 502 7015 | Fuel & Oil - Automotive | \$ - | \$ - | \$ 2,900 | \$ 2,000 | \$ 2,900 | \$ 2,000 |
| 76000 502 7025 | WTP System Equipment & Maintenance | \$ 492 | \$ 4,305 | \$ 7,500 | \$ 1,131 | \$ 7,500 | \$ 7,500 |
| 76000 502 7100 | Uniform, Gear & Clothing Allowance | \$ 975 | \$ 1,521 | \$ 2,000 | \$ 612 | \$ 2,000 | \$ 2,000 |
| 76000 502 7501 | Utilities | \$ 61,257 | \$ 70,118 | \$ 72,596 | \$ 67,107 | \$ 67,437 | \$ 67,437 |
| 76000 502 7502 | Phone/Internet | \$ 2,962 | \$ 4,193 | \$ 4,500 | \$ 4,548 | \$ 5,000 | \$ 5,000 |
| 76000 502 7505 | Travel & Training | \$ 541 | \$ 7,006 | \$ - | \$ 1,144 | \$ - | \$ - |
| 76000 502 7515 | Permits, Inspections & Compliance | \$ 17,554 | \$ 20,583 | \$ 15,600 | \$ 19,277 | \$ 30,000 | \$ 30,000 |
| 76000 502 7517 | Freight & Shipping | \$ - | \$ - | \$ 4,000 | \$ - | \$ - | \$ - |
| 76000 502 7519 | Professional/Contractual Services | \$ 3,799 | \$ 16,595 | \$ 35,000 | \$ 4,127 | \$ 85,000 | \$ 30,000 |
| 76000 502 7621 | Public Works Labor Charges | \$ - | \$ - | \$ 53,816 | \$ 53,816 | \$ 45,041 | \$ 45,041 |
| 76000 502 7622 | Charges from Garage | \$ 3,304 | \$ 6,655 | \$ 10,947 | \$ 10,947 | \$ 11,004 | \$ 11,004 |
| 76000 502 7629 | Charges from Capital Facilities | \$ 965 | \$ 1,563 | \$ 5,670 | \$ 5,670 | \$ 1,511 | \$ 1,511 |
| 76000 502 7900 | Capital Expenses | \$ - | \$ - | \$ - | \$ 4,668 | \$ - | \$ - |
| TREATMENT PLANT EXPENSES | | \$ 309,614 | \$ 352,632 | \$ 475,859 | \$ 434,874 | \$ 553,919 | \$ 490,519 |

COLLECTION SYSTEM EXPENSES

| | | | | | | | |
|-----------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 76000 503 6001 | Salaries & Wages | \$ 119 | \$ 18,049 | \$ - | \$ 4,983 | \$ - | \$ - |
| 76000 503 6005 | Overtime | \$ 119 | \$ 5,487 | \$ - | \$ 4,237 | \$ - | \$ - |
| 76000 503 6100 | Employer Costs | \$ 192 | \$ 13,726 | \$ - | \$ - | \$ - | \$ - |
| 76000 503 7025 | Collection System Maintenance | \$ 153,828 | \$ 64,564 | \$ 117,000 | \$ 33,264 | \$ 100,000 | \$ 100,000 |
| 76000 503 7621 | Public Works Labor Charges | \$ 10,185 | \$ 12,191 | \$ 53,816 | \$ 53,816 | \$ 77,047 | \$ 77,047 |
| 76000 503 7900 | Capital Expenses | \$ - | \$ - | \$ 75,000 | \$ - | \$ 35,000 | \$ 35,000 |
| 76000 503 8900 | Transfer to Residential Construction Fund | \$ 305,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 76000 503 8990 | Transfer to Sewer CIP Fund | \$ - | \$ - | \$ 40,000 | \$ 40,000 | \$ - | \$ - |
| COLLECTION SYSTEM EXPENSES | | \$ 469,442 | \$ 114,018 | \$ 285,816 | \$ 136,299 | \$ 212,047 | \$ 212,047 |

| | | | | | | |
|-------------------------------------|---------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| TOTAL REVENUES | \$ 695,389 | \$ 778,607 | \$ 832,583 | \$ 900,836 | \$ 876,923 | \$ 876,923 |
| TOTAL EXPENSES | \$ (822,864) | \$ (507,549) | \$ (836,455) | \$ (645,953) | \$ (836,644) | \$ (773,244) |
| TOTAL CHANGE IN NET POSITION | \$ (127,475) | \$ 271,058 | \$ (3,872) | \$ 254,883 | \$ 40,279 | \$ 103,679 |

ENTERPRISE FUND: SEWER CIP FUND

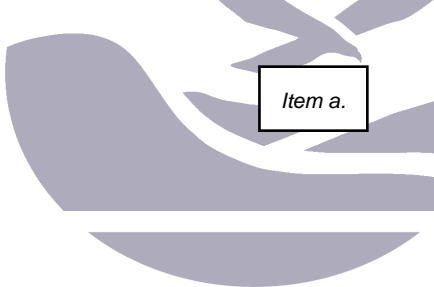
Fund #76300

| Project Description | GL Account | Account Description | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 APPROVED |
|--|-------------------------|--|---------------------|---------------------|----------------------|---------------------|
| PROJECT: 76002 NODE 8 PUMP STATION REHABILITATION | 76300 000 4976 00 76002 | Transfers from Sewer Operating Fund | \$ - | \$ - | \$ - | \$ - |
| | 76300 503 9999 00 76002 | Node 8 Sewer Pump Station Rehabilitation | \$ - | \$ - | \$ - | \$ - |
| | | Resources available over resources used | \$ - | \$ - | \$ - | \$ - |
| PROJECT: 76003 SEWER SYSTEM CAPACITY ANALYSIS | 76300 000 4976 00 76003 | Transfers from Sewer Operating Fund | \$ - | \$ 25,000 | \$ 5,740 | \$ - |
| | 76300 503 9999 00 76003 | Sewer System Capacity Analysis | \$ - | \$ 25,000 | \$ 5,740 | \$ - |
| | | Resources available over resources used | \$ - | \$ - | \$ - | \$ - |
| PROJECT: 76006 WMC LIFT STATION PROJECT | 76300 000 4999 11 76006 | DCCED Hospital Grant Revenue | \$ 42,579 | \$ - | \$ - | \$ - |
| | 76300 503 9999 11 76006 | DCCED Hospital Grant Expenditures | \$ - | \$ - | \$ - | \$ - |
| | | Resources available over resources used | \$ 42,579 | \$ - | \$ - | \$ - |
| PROJECT: 76007 WWTP DISINFECTION PROJECT | 76300 000 4976 00 76007 | Transfer from Sewer Operating Fund | \$ - | \$ 15,000 | \$ 1,861 | \$ - |
| | 76300 503 9999 00 76007 | WWTP Disinfection Capital Project | \$ - | \$ 15,000 | \$ 1,861 | \$ - |
| | | Resources available over resources used | \$ - | \$ - | \$ - | \$ - |
| BEGINNING RESERVE BALANCE (7/1/20XX) | | | \$ 1,161,649 | \$ 1,302,917 | \$ 1,302,917 | \$ 1,557,800 |
| CHANGE IN NET POSITION | | | \$ 141,268 | \$ (3,872) | \$ 254,883 | \$ 103,679 |
| ENDING RESERVE BALANCE (6/30/20XX) | | | \$ 1,302,917 | \$ 1,299,045 | \$ 1,557,800 | \$ 1,661,480 |

JUSTIFICATION & EXPLANATION
SEWER FUND

GL ACCT DESCRIPTION

| | | | |
|----------|---|-----------|----------------|
| 4101 | PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS | | |
| 5301 | USER FEES - ANNUAL REVENUE FROM USER FEES | | |
| 4600 | MISCELLANEOUS REVENUES - ALL OTHER REVENUES OUTSIDE OF PERS, USER FEES AND INVESTMENT INCOME. THIS WILL INCLUDE | | |
| 5550 | INTEREST INCOME - THE ALLOCATION OF INVESTMENT INCOME FROM THE BARNES TOTEM TRUST AND THE PORTION OF SEWER | | |
| 7508 | INSURANCE - VEHICLE AND BUILDING INSURANCE | | |
| 7509 | BANK & CREDIT CARD FEES - BANK FEES FOR USING CREDIT CARDS | | |
| 7603 | CHARGES FROM FINANCE - TOTAL ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, BILLING MATERIALS, AUDITING SERVICES AND CREDIT CARD FEES | | |
| 7802 | REVENUE BOND PRINCIPAL - PRINCIPAL PAYMENTS ON 2017 USDA SEWER REVENUE BOND | | |
| 7803 | REVENUE BOND INTEREST - INTEREST PAYMENTS ON 2017 USDA SEWER REVENUE BOND | | |
| 6001 | SALARIES & WAGES | | |
| | Wastewater Leadman Salary | \$ | 83,720 |
| | Wastewater Operator Salary | \$ | 65,305 |
| | TOTAL | \$ | 149,025 |
| 6005 | OVERTIME | | |
| | Wastewater Leadman OT | \$ | 10,826 |
| | Wastewater Operator OT | \$ | 2,355 |
| | TOTAL | \$ | 13,181 |
| 6100 | EMPLOYER COSTS | | |
| | FICA, SBS AND MEDICARE (7.58%) | \$ | 12,295 |
| | STATE OF ALASKA PERS (22%) | \$ | 35,685 |
| | GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | \$ | 41,339 |
| | TOTAL | \$ | 89,319 |
| 7001 | MATERIALS & SUPPLIES - OFFICE SUPPLIES SUCH AS PRINTER PAPER & PRINTER INK, CLEANING SUPPLIES, LABORATORY SUPPLIES, SMALL TOOLS & PARTS, AND FUEL FOR MAINTENANCE SUPPLIES SUCH AS PRESSURE WASHERS & WEED EATERS | | |
| 7002 | FACILITY REPAIR & MAINTENANCE - COST OF MATERIALS & SUPPLIES TO MAINTAIN WWT BUILDING, LAGOONS, AND MECHANICAL EQUIPMENT | | |
| 7010 | VEHICLE MAINTENANCE - COST OF MATERIALS & REPAIRS TO ALL SEWER FACILITY VEHICLES & THEIR EQUIPMENT | | |
| 7015 | FUEL & OIL - AUTOMOTIVE - COST OF VEHICLE FUEL AND FUEL FOR TWO STANDBY GENERATORS | | |
| 502 7025 | WTP SYSTEM EQUIPMENT & MAINTENANCE - COST OF DEWATER BAGS AND MATERIALS FOR THE WATER TREATMENT PLANT | | |
| 503 7025 | COLLECTION SYSTEM MAINTENANCE - COST OF MATERIALS TO REPAIR & MAINTAIN THE SEWER COLLECTION SYSTEM, SPARE PARTS AND ADDITIONAL INVENTORY | | |
| 7100 | UNIFORM, GEAR & CLOTHING ALLOWANCE - PPE SUCH AS EAR PROTECTION, FACE SHIELDS, SAFETY GLASSES, HIGH VISIBILITY RAIN GEAR, AND CLOTHING ALLOWANCE FOR UNIFORM | | |
| 7501 | UTILITIES - WATER, SEWER, GARBAGE, AND ELECTRIC FOR THE TREATMENT PLANT AND PUMP STATIONS | | |
| 7502 | PHONE/INTERNET - ANNUAL ALLOTMENT FOR PHONE LANDLINE AND INTERNET SERVICE | | |
| 7505 | TRAVEL & TRAINING - COST OF ONLINE CEU TRAINING & INDIVIDUAL STAFF TRAININGS | | |
| 7515 | PERMITS, INSPECTIONS, & COMPLIANCE - COST FOR QUARTERLY COMPLIANCE TESTING & SUPPLIES, AS WELL AS DEC ANNUAL FEE FOR DOMESTIC WATER SYSTEMS | | |
| 7517 | FREIGHT & SHIPPING - MISC. FREIGHT & SHIPPING COSTS | | |
| 7519 | PROFESSIONAL SERVICES CONTRACTUAL - ENGINEERING FOR LIFT STATION UPGRADES | | |
| 7621 | PUBLIC WORKS LABOR CHARGES - COSTS INCURRED BY THE SEWER DEPARTMENT FOR PUBLIC WORKS LABOR | | |
| 7622 | CHARGES FROM GARAGE - COSTS INCURRED BY THE SEWER DEPARTMENT FOR GARAGE LABOR | | |
| 7629 | CHARGES FROM CAPITAL FACILITIES - STAFF LABOR COSTS FOR CAPITAL FACILITIES | | |
| 7900 | CAPITAL EXPENDITURES - SCREEN PUMP BASKET | | |



ENTERPRISE FUNDS | SANITATION FUND

Purpose

The City & Borough of Wrangell Sanitation Department provides quality collection services of garbage, solid waste, and brush disposal to Wrangell residents with a professional, courteous, and efficient staff.

Key Accomplishments

- Completion of the Solid Waste Transfer Station Loading Dock Project
- Completion of the Solid Waste Baler Project
- Initiated work on moving the Wrangell Monofil Site

Level of Service & Budget Impact

Budgeted resources are adequate to meet the current level of service.

Department Goals

- Continue work on Wrangell Monofil Site
- Send staff to necessary training and professional development opportunities
- Upgrade signage around Solid Waste Facility
- Facilitate 2 Household Hazardous Waste events
- Rock work to increase Solid Waste Area

Trends & Future Challenges

- Increased cost of waste shipment and disposal
- Increased cost of sanitation related supplies such as containers
- State and Federal Regulations

Personnel

| | |
|----------------|---------------------|
| David Gillen | Sanitation Lead |
| Derek Meissner | Sanitation Operator |
| Jacob Allen | Sanitation Worker |

FY 2024: 3.0 FTE

FY 2025: 3.0 FTE

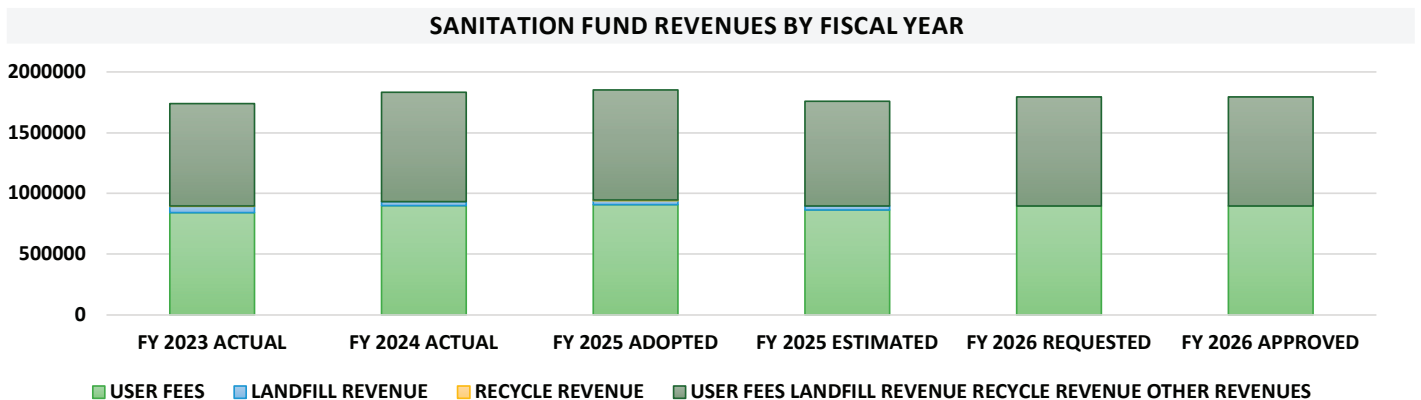
FY 2026: 3.0 FTE

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 78000

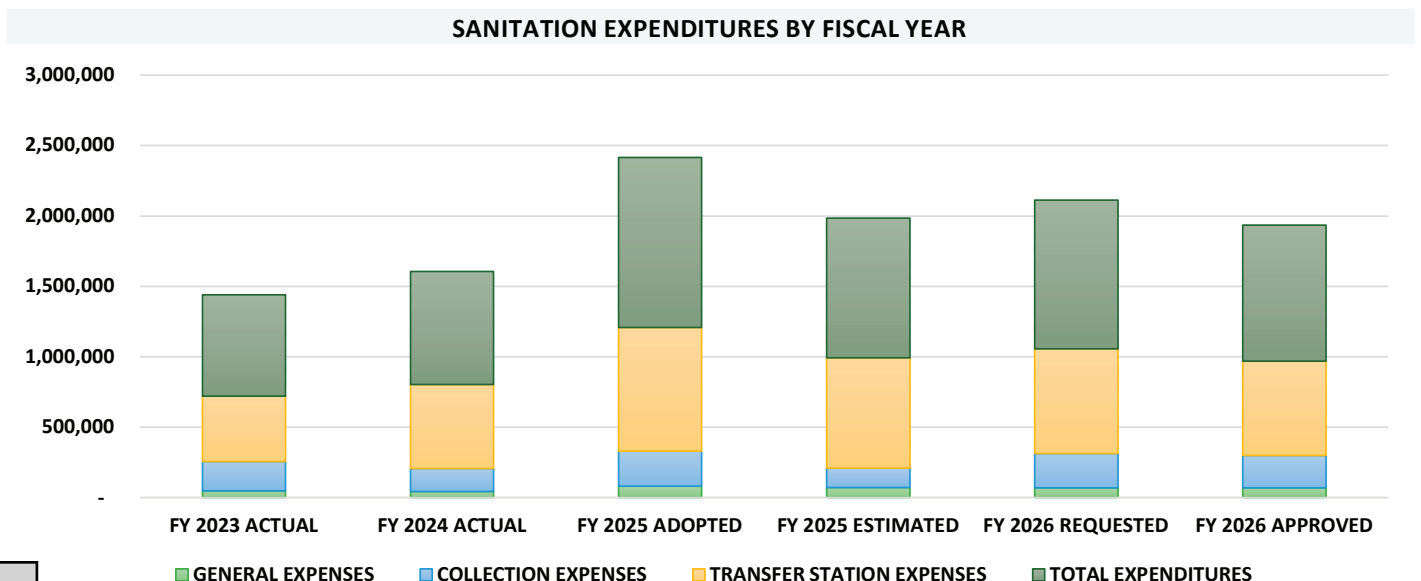
ENTERPRISE FUND TYPE
SANITATION FUND

SUMMARY OF REVENUES & EXPENDITURES

| SUMMARY OF REVENUES BY TYPE | | | | | | |
|---|---------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
| USER FEES | 843,015 | 899,234 | 906,400 | 863,427 | 897,964 | 897,964 |
| LANDFILL REVENUE | 51,581 | 34,376 | 35,000 | 32,442 | 35,000 | 35,000 |
| RECYCLE REVENUE | 2,692 | - | 5,000 | - | 2,500 | 2,500 |
| OTHER REVENUES | 300,147 | 4,736 | 47,500 | 47,500 | 46,000 | 46,000 |
| TOTAL REVENUE & TRANSFERS-IN | \$ 1,197,435 | \$ 938,346 | \$ 993,900 | \$ 943,369 | \$ 981,464 | \$ 981,464 |



| SUMMARY OF EXPENDITURES BY TYPE | | | | | | |
|---------------------------------|-------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| CATEGORY | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
| GENERAL EXPENSES | 48,116 | 42,802 | 81,162 | 70,587 | 67,400 | 67,400 |
| COLLECTION EXPENSES | 207,581 | 163,497 | 248,644 | 138,112 | 245,356 | 230,356 |
| TRANSFER STATION EXPENSES | 463,971 | 596,322 | 878,446 | 782,936 | 743,064 | 670,064 |
| TOTAL EXPENDITURES | 719,668 | 802,621 | 1,208,252 | 991,635 | 1,055,820 | 967,820 |



FY2026 Annual Budget

ENTERPRISE FUNDS

Item a.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #78000

ENTERPRISE FUNDS
SANITATION FUND
DETAIL OF REVENUES & EXPENDITURES

| | | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 REQUESTED | FY 2026 APPROVED |
|----------------------------------|----------------------------------|---------------------|-------------------|--------------------|----------------------|----------------------|---------------------|
| SANITATION FUND REVENUES | | | | | | | |
| 78000 000 4101 | PERS On-behalf Revenue | \$ 4,120 | \$ 4,736 | \$ 7,500 | \$ 7,500 | \$ 6,000 | \$ 6,000 |
| 78000 600 5401 | User Fees | \$ 843,015 | \$ 899,234 | \$ 906,400 | \$ 863,427 | \$ 897,964 | \$ 897,964 |
| 78000 600 5410 | Landfill Revenue | \$ 51,581 | \$ 34,376 | \$ 35,000 | \$ 32,442 | \$ 35,000 | \$ 35,000 |
| 78000 600 5415 | Recycle Revenue | \$ 2,692 | \$ - | \$ 5,000 | \$ - | \$ 2,500 | \$ 2,500 |
| 78000 600 5550 | Interest Revenue | \$ - | \$ - | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 |
| 78000 600 4999 | DCRA-LGLR Grant Revenue (Garbage | \$ 296,027 | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL SANITATION REVENUES | | \$ 1,197,435 | \$ 938,346 | \$ 993,900 | \$ 943,369 | \$ 981,464 | \$ 981,464 |

SANITATION FUND AMINISTRATIVE EXPENSES

| | | | | | | | |
|--------------------------------------|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 78000 601 7505 | Travel & Training | \$ - | \$ - | \$ 10,000 | \$ 9,425 | \$ 5,000 | \$ 5,000 |
| 78000 601 7508 | Insurance | \$ 12,212 | \$ 14,204 | \$ 12,785 | \$ 12,785 | \$ 13,651 | \$ 13,651 |
| 78000 601 7603 | Charges from Finance | \$ 35,904 | \$ 28,598 | \$ 58,377 | \$ 48,377 | \$ 48,749 | \$ 48,749 |
| TOTAL ADMINISTRATIVE EXPENSES | | \$ 48,116 | \$ 42,802 | \$ 81,162 | \$ 70,587 | \$ 67,400 | \$ 67,400 |

SANITATION FUND COLLECTION EXPENSES

| | | | | | | | |
|----------------------------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 78000 602 6001 | Salaries & Wages | \$ 78,383 | \$ 69,557 | \$ 59,859 | \$ 57,769 | \$ 62,278 | \$ 62,278 |
| 78000 602 6005 | Overtime | \$ 1,438 | \$ 1,539 | \$ 3,440 | \$ 2,440 | \$ 3,579 | \$ 3,579 |
| 78000 602 6100 | Employer Costs | \$ 59,744 | \$ 50,573 | \$ 37,100 | \$ 48,799 | \$ 38,090 | \$ 38,090 |
| 78000 602 7001 | Materials & Supplies | \$ 76 | \$ 319 | \$ 500 | \$ - | \$ 500 | \$ 500 |
| 78000 602 7004 | Postage | \$ 10,605 | \$ 52 | \$ - | \$ - | \$ - | \$ - |
| 78000 602 7010 | Vehicle Maintenance | \$ 31,278 | \$ 21,715 | \$ 50,000 | \$ 7,274 | \$ 40,000 | \$ 30,000 |
| 78000 602 7015 | Fuel & Oil - Automotive | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 78000 602 7100 | Uniform, Gear & Clothing Allowance | \$ 1,091 | \$ 871 | \$ 1,500 | \$ 923 | \$ 1,500 | \$ 1,500 |
| 78000 602 7621 | Public Works Labor Charges | \$ - | \$ - | \$ 17,939 | \$ 14,244 | \$ 21,573 | \$ 21,573 |
| 78000 602 7622 | Charges from Garage | \$ 22,442 | \$ 15,101 | \$ 63,306 | \$ 5,946 | \$ 62,836 | \$ 62,836 |
| 78000 602 7844 | Dumpsters | \$ 2,525 | \$ 3,771 | \$ 15,000 | \$ 718 | \$ 15,000 | \$ 10,000 |
| TOTAL COLLECTION EXPENSES | | \$ 207,581 | \$ 163,497 | \$ 248,644 | \$ 138,112 | \$ 245,356 | \$ 230,356 |

SANITATION FUND SOLID WASTE TRANSFER STATION EXPENSES

| | | | | | | | |
|--|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 78000 603 6001 | Salaries & Wages | \$ 74,817 | \$ 104,285 | \$ 114,029 | \$ 116,468 | \$ 118,636 | \$ 118,636 |
| 78000 603 6002 | Temporary Wages | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 78000 603 6005 | Overtime | \$ 2,118 | \$ 6,220 | \$ 6,553 | \$ 6,942 | \$ 6,818 | \$ 6,818 |
| 78000 603 6100 | Employer Costs | \$ 49,026 | \$ 64,435 | \$ 69,293 | \$ 71,019 | \$ 71,010 | \$ 71,010 |
| 78000 603 7001 | Materials & Supplies | \$ 3,041 | \$ 4,898 | \$ 3,000 | \$ 9,584 | \$ 4,000 | \$ 4,000 |
| 78000 603 7002 | Facility Repair & Maintenance | \$ 2,880 | \$ 6,802 | \$ 4,700 | \$ 6,536 | \$ 18,000 | \$ 10,000 |
| 78000 603 7004 | Postage and Shipping | \$ 3,703 | \$ 1,886 | \$ - | \$ - | \$ - | \$ - |
| 78000 603 7008 | Non-capital Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 78000 603 7010 | Vehicle Maintenance | \$ 3,391 | \$ 13,759 | \$ 15,000 | \$ 9,728 | \$ 25,000 | \$ 15,000 |
| 78000 603 7011 | Equipment Rental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 78000 603 7018 | Miscellaneous Tools | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 78000 603 7501 | Utilities | \$ 4,468 | \$ 4,196 | \$ 5,125 | \$ 3,771 | \$ 5,153 | \$ 5,153 |
| 78000 603 7502 | Phone/Internet | \$ 1,527 | \$ 1,488 | \$ 1,608 | \$ 1,670 | \$ 3,723 | \$ 3,723 |
| 78000 603 7515 | Permits, Inspections & Compliance | \$ 1,490 | \$ 2,858 | \$ 1,000 | \$ 1,962 | \$ 3,000 | \$ 3,000 |
| 78000 603 7519 | Professional Services Contractual | \$ - | \$ 24,341 | \$ 8,250 | \$ 4,647 | \$ 10,000 | \$ 10,000 |
| 78000 603 7621 | Public Works Labor Charges | \$ - | \$ - | \$ 6,327 | \$ 6,327 | \$ 9,246 | \$ 9,246 |
| 78000 603 7622 | Charges from Garage | \$ 2,457 | \$ 3,872 | \$ - | \$ 1,043 | \$ - | \$ - |
| 78000 603 7629 | Charges from Capital Facilities | \$ 4,084 | \$ 2,349 | \$ 7,560 | \$ 76 | \$ 3,479 | \$ 3,479 |
| 78000 603 7840 | Solid Waste Shipping & Disposal | \$ 274,455 | \$ 353,357 | \$ 360,000 | \$ 318,165 | \$ 380,000 | \$ 380,000 |
| 78000 603 7841 | Hazardous Waste Management | \$ 22,860 | \$ 1,575 | \$ 26,000 | \$ - | \$ 55,000 | \$ 30,000 |
| 78000 603 7842 | Recycle Costs | \$ 10,114 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 78000 603 7900 | Capital Expenditures | \$ 3,540 | \$ - | \$ 25,000 | \$ - | \$ 30,000 | \$ - |
| 78000 603 8990 | Transfer to Capital Projects Fund | \$ - | \$ - | \$ 225,000 | \$ 225,000 | \$ - | \$ - |
| TOTAL SOLID WASTE TRANSFER STATION EXPENSES | | \$ 463,971 | \$ 596,322 | \$ 878,446 | \$ 782,936 | \$ 743,064 | \$ 670,064 |

| | | | | | | |
|-------------------------------------|-------------------|-------------------|---------------------|--------------------|--------------------|------------------|
| TOTAL REVENUES | \$ 1,197,435 | \$ 938,346 | \$ 993,900 | \$ 943,369 | \$ 981,464 | \$ 981,464 |
| TOTAL EXPENSES | \$ 719,668 | \$ 802,621 | \$ 1,208,252 | \$ 991,635 | \$ 1,055,820 | \$ 967,820 |
| TOTAL CHANGE IN NET POSITION | \$ 477,767 | \$ 135,725 | \$ (214,352) | \$ (48,266) | \$ (74,356) | \$ 13,644 |

ENTERPRISE FUND: SANITATION CIP FUND

Fund #78300

| Project Description | GL Account | Account Description | FY 2024 ACTUAL | FY 2025 ADOPTED | FY 2025 ESTIMATED | FY 2026 APPROVED |
|---|-------------------------|--|-------------------|--------------------|----------------------|---------------------|
| PROJECT: 78003 SWTS LOADING DOCK | 78300 000 4999 00 78003 | Denali Commission SWTS Loading | \$ - | \$ 250,000 | \$ 250,000 | \$ - |
| | 78300 000 4999 00 78003 | Dock Grant Revenue | | | | |
| | 78300 000 4999 00 78003 | Transfers from Sanitation Operating | \$ 470 | \$ 225,000 | \$ 90,682 | \$ - |
| | 78300 000 9999 62 78003 | Denali Commission SWTS Loading | \$ - | \$ - | \$ 250,000 | \$ - |
| | 78300 603 9999 00 78003 | Dock Grant Expenditures | | | | |
| | | SWTS Loading Dock Project | \$ 470 | \$ 475,000 | \$ 90,682 | \$ - |
| | | Resources available over resources used | \$ - | \$ - | \$ - | \$ - |
| BEGINNING RESERVE BALANCE (7/1/20XX) | | | \$ 625,205 | \$ 666,655 | \$ 666,655 | \$ 618,389 |
| CHANGE IN NET POSITION | | | \$ 41,450 | \$ (214,352) | \$ (48,266) | \$ 13,644 |
| ENDING RESERVE BALANCE (6/30/20XX) | | | \$ 666,655 | \$ 452,303 | \$ 618,389 | \$ 632,033 |

JUSTIFICATION & EXPLANATION
SANITATION FUND

GL ACCT DESCRIPTION

| | | | | |
|------|--|------------|---------------|------------------|
| 4101 | PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS | | | |
| 5401 | USER FEES - ANNUAL REVENUE FROM USER FEES | | | |
| 5410 | LANDFILL REVENUE - ANNUAL REVENUE FROM LANDFILL FEES | | | |
| 5415 | RECYCLE REVENUE - REVENUE FROM RECYCLING | | | |
| 5550 | INTEREST INCOME - THE ALLOCATION OF INVESTMENT INCOME FROM THE PORTION OF SANITATION FUND CASH | | | |
| 7505 | TRAVEL & TRAINING - FOR BALER TRAINING IN PETERSBURG | | | |
| 7508 | INSURANCE - VEHICLE AND BUILDING INSURANCE | | | |
| 7509 | BANK & CREDIT CARD FEES - BANK FEES FOR USING CREDIT CARDS | | | |
| 7603 | CHARGES FROM FINANCE - TOTAL ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, BILLING MATERIALS, AUDITING SERVICES AND CREDIT CARD FEES | | | |
| 6001 | SALARIES & WAGES | | | |
| | Sanitation Worker (Collection) Salary | | \$ | 62,278 |
| | Sanitation Lead (Transfer Station) Salary | | \$ | 70,062 |
| | Sanitation Worker (Transfer Station) Salary | | \$ | 48,574 |
| | TOTAL | | \$ | 180,914 |
| 6005 | OVERTIME | | | |
| | Sanitation Worker (Collection) OT | | \$ | 3,579 |
| | Sanitation Worker (Transfer Station) OT | | \$ | 4,027 |
| | Sanitation Worker (Transfer Station) OT | | \$ | 2,792 |
| | TOTAL | | \$ | 10,397 |
| 6100 | EMPLOYER COSTS | | | |
| | FICA, SBS AND MEDICARE (7.58%) | Collection | \$ | 4,992 |
| | STATE OF ALASKA PERS (22%) | SWTS | \$ | 9,509 |
| | GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION | | \$ | 14,488 |
| | | | \$ | 27,600 |
| | | | \$ | 18,610 |
| | | | \$ | 33,900 |
| | TOTAL | \$ | 38,090 | \$ 71,010 |

FY2026 Annual Budget

ENTERPRISE FUNDS

Item a.

JUSTIFICATION & EXPLANATION CONTINUED

SANITATION FUND

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

Appendices

Schedule of Budget Appendices

Appendix I: Permanent Employee & Historical Payroll Figures

Appendix II: Property Tax Analysis & Assessment Certification

Appendix III: Debt Service

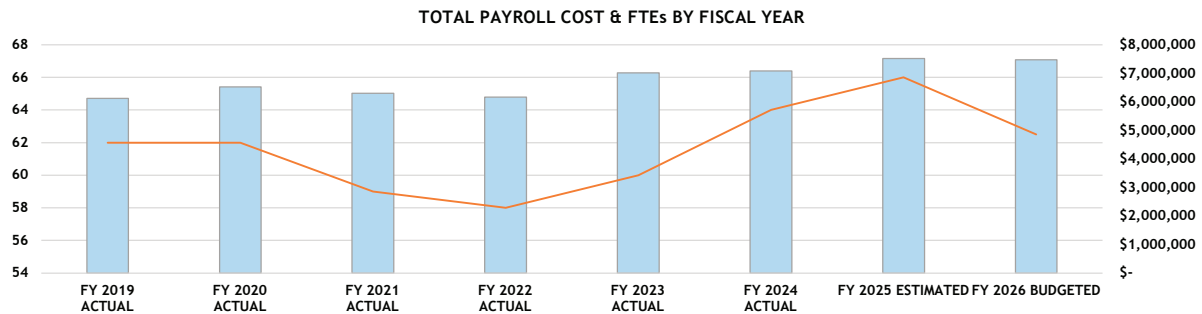
Appendix IV: Sales Tax Historical Analysis

Appendix V: Capital Projects Summary

APPENDIX I

SUMMARY OF PERMANENT EMPLOYEES W/ BENEFITS

| DEPARTMENT | FY 2019 ACTUAL | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ACTUAL | FY 2025 ESTIMATED | FY 2026 BUDGETED |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
| ADMINISTRATION | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| CLERK | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| FINANCE | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 |
| FIRE/EMS | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1.5 |
| POLICE | 8 | 7 | 7 | 7 | 7 | 8 | 7 | 6 |
| DISPATCH | 5 | 6 | 6 | 5 | 5 | 5 | 5 | 5 |
| PUBLIC WORKS | 6 | 8 | 6 | 6 | 6 | 6 | 7 | 7 |
| GARAGE | 3 | 1 | 1 | 1 | 2 | 2 | 2 | 2 |
| FACILITIES MAINTENANCE | 4 | 4 | 5 | 4 | 4 | 5 | 3 | 3 |
| CAPITAL PROJECTS | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 2 |
| ECO DEV / P&Z | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 |
| LIBRARY | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 |
| NOLAN CENTER | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 |
| PARKS & RECREATION | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 |
| LIGHT & POWER | 6 | 6 | 6 | 6 | 6 | 4 | 4 | 4 |
| WATER | 2 | 2 | 2 | 2 | 1.5 | 2 | 2 | 2 |
| PORT / HARBOR | 6 | 6 | 6 | 6 | 6 | 7 | 8 | 8 |
| SEWER | 2 | 2 | 2 | 2 | 1.5 | 2 | 2 | 2 |
| SANITATION | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 |
| TOTAL PERMANENT EMPLOYEES W/ BENEFITS | 62 | 62 | 59 | 58 | 60 | 64 | 66 | 62.5 |
| PERMANENT EMPLOYEE PAYROLL COST | \$ 5,753,901 | \$ 6,233,230 | \$ 6,078,885 | \$ 5,932,224 | \$ 6,858,761 | \$ 6,927,236 | \$ 7,383,592 | \$ 7,381,322 |
| TEMPORARY EMPLOYEE PAYROLL COST | \$ 371,553 | \$ 292,905 | \$ 217,092 | \$ 238,019 | \$ 165,442 | \$ 161,555 | \$ 139,774 | \$ 94,588 |
| TOTAL PAYROLL COST | \$ 6,125,454 | \$ 6,526,135 | \$ 6,295,977 | \$ 6,170,243 | \$ 7,024,203 | \$ 7,088,791 | \$ 7,523,366 | \$ 7,475,910 |
| GROWTH Y/Y | n/a | 6.54% | -3.53% | -2.00% | 13.84% | 0.92% | 6.13% | -0.63% |



THE SUMMARY ABOVE INDICATES THE AMOUNT OF PERMANENT (BENEFITED) EMPLOYEES BUDGETED FOR FY 2026 OPERATIONS. THIS IS DIFFERENT FROM FULL TIME EQUIVALENT (FTE) COUNT DISPLAYED ON EACH DEPARTMENT'S COVER PAGE AS FTE INDICATES THE NUMBER OF EMPLOYEES WORKING A 40-HOUR WORK WEEK WHILE PERMANENT EMPLOYEES COULD BE PRESCRIBED LESS WORKING HOURS DEPENDING ON THE NATURE OF THEIR POSITION.

IN ADDITION TO THE ABOVE PERMANENT EMPLOYEES WITH BENEFITS, THE BOROUGH EMPLOYS TEMPORARY EMPLOYEES IN VARIOUS DEPARTMENTS FOR SUCH THINGS AS LIFEGUARDS, THEATER WORKERS, SUMMER PARK MAINTENANCE, OFFICE RELIEF WORK, HARBOR SUMMER WORKERS, LIGHT DEPT. BRUSH CUTTERS AND VARIOUS OTHER WORKERS AS NEEDED FOR FILL IN AND SPECIAL SHORT TERM PROJECTS.

APPENDIX II

2025 Certification of Assessment Roll City and Borough of Wrangell

May 23, 2025

Certification

I, Michael C Renfro, Contract Assessor for the City and Borough of Wrangell, Alaska do hereby certify the following assessed values for the tax year 2025:

| | |
|------------------------------|----------------|
| Total Assessed Value | \$440,617,900 |
| Less exemptions | -\$185,452,426 |
| Total Taxable Assessed Value | \$255,165,474 |



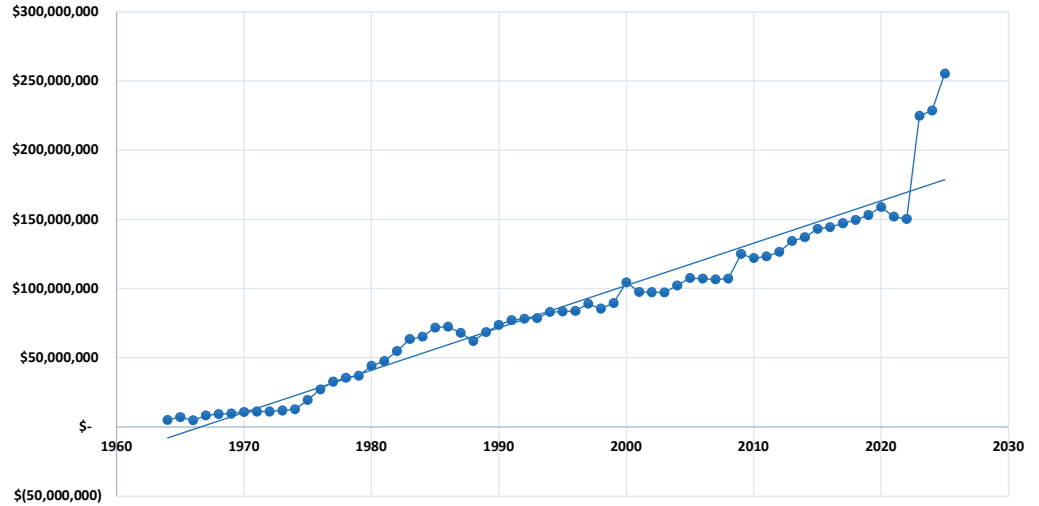
Michael C Renfro

Contract Assessor
Appraisal Company of Alaska

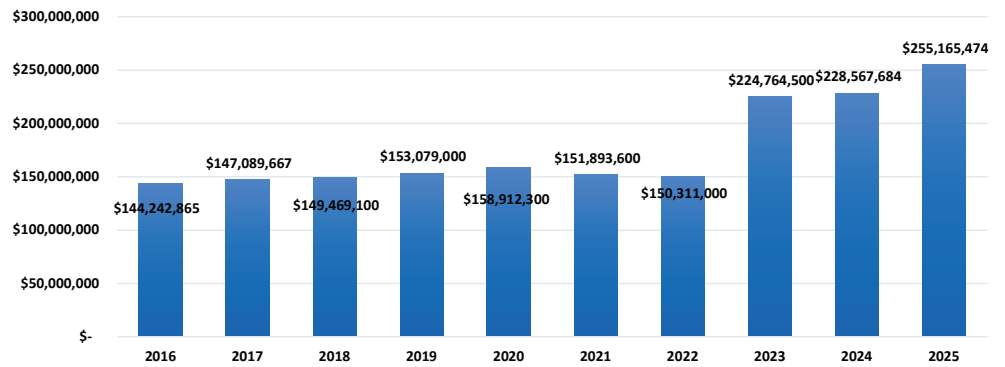
HISTORICAL ASSESSMENT VALUES & MILL RATE

| Tax Year | Assessed Value | Service Area Mill Rate | Outside Service Area Mill Rate |
|----------|----------------|------------------------|--------------------------------|
| 1964 | \$ 4,992,681 | 21.00 | N/A |
| 1965 | \$ 6,970,965 | 17.50 | N/A |
| 1966 | \$ 4,774,406 | 19.00 | N/A |
| 1967 | \$ 8,140,928 | 20.00 | N/A |
| 1968 | \$ 9,263,922 | 20.00 | N/A |
| 1969 | \$ 9,520,141 | 20.00 | N/A |
| 1970 | \$ 10,675,128 | 18.00 | N/A |
| 1971 | \$ 11,030,024 | 18.00 | N/A |
| 1972 | \$ 10,986,166 | 18.00 | N/A |
| 1973 | \$ 11,707,500 | 18.00 | N/A |
| 1974 | \$ 12,621,904 | 19.40 | N/A |
| 1975 | \$ 19,354,805 | 12.90 | N/A |
| 1976 | \$ 27,165,729 | 12.90 | N/A |
| 1977 | \$ 32,582,703 | 11.90 | N/A |
| 1978 | \$ 35,454,087 | 14.90 | N/A |
| 1979 | \$ 36,955,342 | 14.90 | N/A |
| 1980 | \$ 44,022,246 | 12.90 | N/A |
| 1981 | \$ 47,412,284 | 7.20 | N/A |
| 1982 | \$ 54,737,723 | 6.20 | N/A |
| 1983 | \$ 63,443,902 | 3.20 | N/A |
| 1984 | \$ 65,139,118 | 5.60 | N/A |
| 1985 | \$ 71,744,827 | 8.00 | N/A |
| 1986 | \$ 72,348,169 | 12.50 | N/A |
| 1987 | \$ 67,797,763 | 12.50 | N/A |
| 1988 | \$ 62,031,434 | 11.00 | N/A |
| 1989 | \$ 68,372,049 | 9.00 | N/A |
| 1990 | \$ 73,717,114 | 9.00 | N/A |
| 1991 | \$ 77,027,746 | 9.00 | N/A |
| 1992 | \$ 78,135,521 | 9.00 | N/A |
| 1993 | \$ 78,499,195 | 10.00 | N/A |
| 1994 | \$ 83,056,656 | 10.00 | N/A |
| 1995 | \$ 83,292,081 | 10.00 | N/A |
| 1996 | \$ 83,752,046 | 10.00 | N/A |
| 1997 | \$ 88,926,348 | 10.00 | N/A |
| 1998 | \$ 85,346,976 | 10.00 | N/A |
| 1999 | \$ 89,456,936 | 12.00 | N/A |
| 2000 | \$ 104,365,100 | 12.00 | N/A |
| 2001 | \$ 97,434,310 | 10.00 | N/A |
| 2002 | \$ 97,241,474 | 10.00 | N/A |
| 2003 | \$ 97,185,596 | 12.00 | N/A |
| 2004 | \$ 102,160,888 | 12.00 | N/A |
| 2005 | \$ 107,558,963 | 12.00 | N/A |
| 2006 | \$ 107,045,137 | 12.00 | N/A |
| 2007 | \$ 106,450,637 | 12.75 | N/A |
| 2008 | \$ 107,113,113 | 12.75 | N/A |
| 2009 | \$ 125,018,898 | 12.75 | 4.00 |
| 2010 | \$ 121,950,067 | 12.75 | 4.00 |
| 2011 | \$ 123,105,720 | 12.75 | 4.00 |
| 2012 | \$ 126,422,574 | 12.75 | 4.00 |
| 2013 | \$ 134,366,782 | 12.75 | 4.00 |
| 2014 | \$ 137,043,529 | 12.75 | 4.00 |
| 2015 | \$ 143,146,844 | 12.75 | 4.00 |
| 2016 | \$ 144,242,865 | 12.75 | 4.00 |
| 2017 | \$ 147,089,667 | 12.75 | 4.00 |
| 2018 | \$ 149,469,100 | 12.75 | 4.00 |
| 2019 | \$ 153,079,000 | 12.75 | 4.00 |
| 2020 | \$ 158,912,300 | 12.75 | 4.00 |
| 2021 | \$ 151,893,600 | 12.75 | 4.00 |
| 2022 | \$ 150,311,000 | 12.75 | 4.00 |
| 2023 | \$ 224,764,500 | 9.75 | 4.00 |
| 2024 | \$ 228,567,684 | 9.75 | 4.00 |
| 2025 | \$ 255,165,474 | 9.75 | 4.00 |

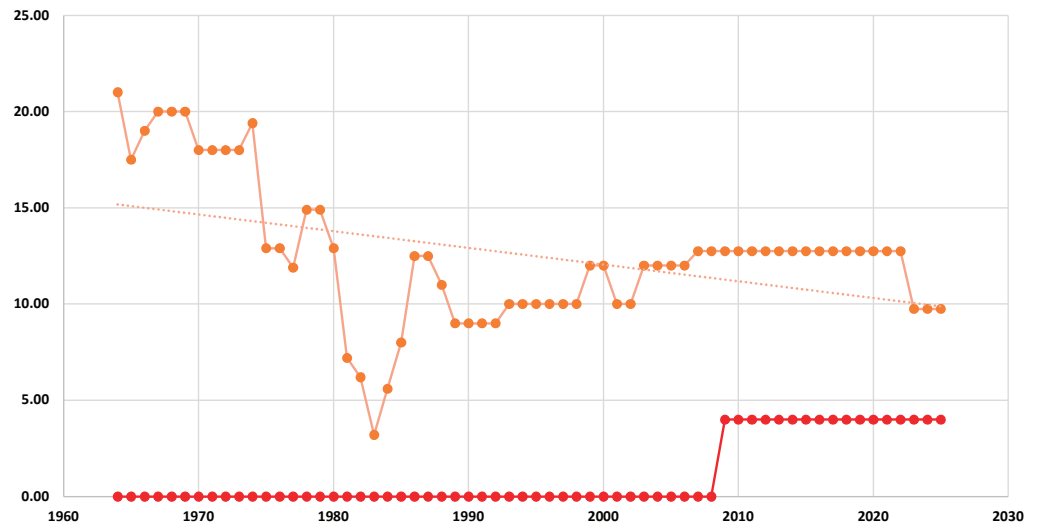
Assessed Value of Taxable Property (Historical)



CBW 10-YR ASSESSMENT HISTORY



CBW Adopted Mill Rate History



APPENDIX III

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET

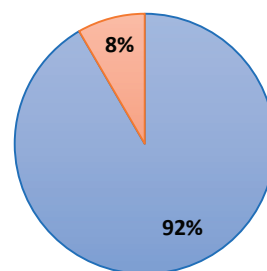
APPENDIX 2
PROPERTY TAX REVENUE & MILL RATE ANALYSIS
HISTORICAL ANALYSIS (UNAUDITED)

| Property Tax Revenue for FY 2025 | | | |
|----------------------------------|--------------------|---------|---------------------|
| | Assessed Value | MR/1000 | Tax Revenue |
| Inside Service | 233,706,074 | 0.975% | 2,278,634.22 |
| Outside Service | 21,459,400 | 0.400% | 85,837.60 |
| Total Property Taxes | 255,165,474 | | 2,364,471.82 |

| Weighted Average Per Mill Value: | |
|------------------------------------|-----------------------------|
| Total Taxable Property | |
| Inside Service Area | 233,706,074 A |
| Outside Service Area | 21,459,400 B |
| Total | 255,165,474 C |
| WAMR = (A/C*9.75) + (B/C*4) | |
| | 9.27 |
| WAVPM = C/WAMR | |
| | 27,536,560 |

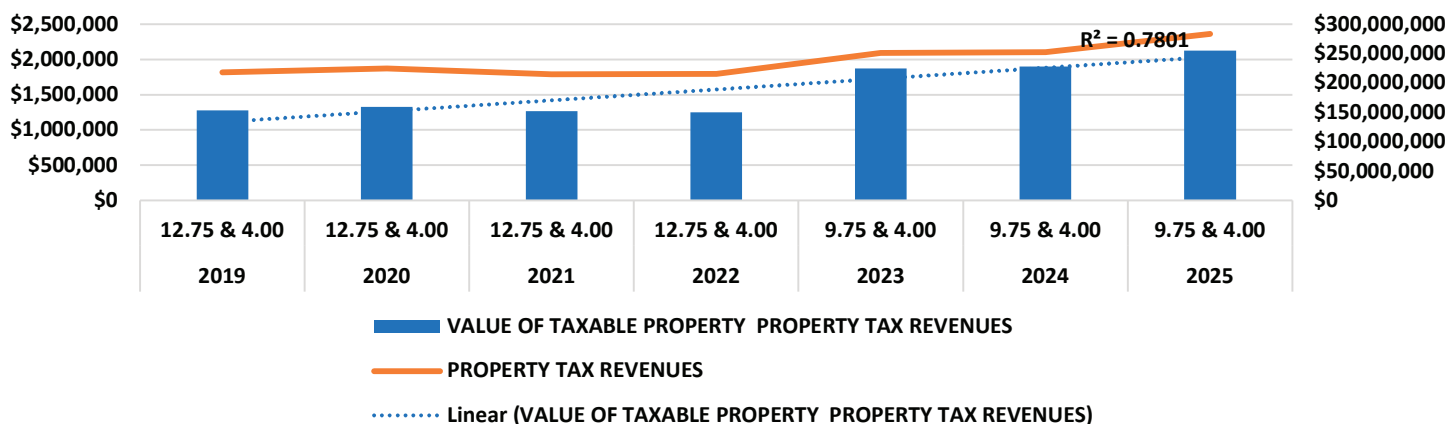
Taxable Property Value by Service Area

Inside Service Area Outside Service Area



| TAX YEAR | MILL RATE | VALUE OF TAXABLE PROPERTY | PROPERTY TAX REVENUES |
|----------|--------------|---------------------------|-----------------------|
| 2019 | 12.75 & 4.00 | \$153,079,000 | \$1,816,352 |
| 2020 | 12.75 & 4.00 | \$158,912,300 | \$1,875,663 |
| 2021 | 12.75 & 4.00 | \$151,893,600 | \$1,788,487 |
| 2022 | 12.75 & 4.00 | \$150,129,400 | \$1,793,864 |
| 2023 | 9.75 & 4.00 | \$224,764,500 | \$2,094,944 |
| 2024 | 9.75 & 4.00 | \$228,567,684 | \$2,105,031 |
| 2025 | 9.75 & 4.00 | \$255,165,474 | \$2,364,472 |

PROPERTY TAX HISTORICAL ANALYSIS



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #22000

APPENDIX 4
SALES TAX
HISTORICAL ANALYSIS

HISTORICAL SALES TAX REVENUE

| Year | Tax Rate | 1st Qtr | 2nd Qtr | 3rd Qtr | 4th Qtr | Revenue | Increase from PY |
|----------|----------|-------------|-------------|-------------|-----------|-------------|------------------|
| FY1995 | 7% | \$529,546 | \$487,366 | \$368,675 | \$465,540 | \$1,851,127 | n/a |
| FY1996 | 7% | \$496,654 | \$421,420 | \$350,957 | \$447,296 | \$1,716,327 | -7.3% |
| FY1997 | 7% | \$457,240 | \$396,856 | \$248,007 | \$354,518 | \$1,456,621 | -15.1% |
| FY1998 | 7% | \$346,661 | \$291,048 | \$244,846 | \$318,698 | \$1,201,253 | -17.5% |
| FY1999 | 7% | \$333,893 | \$296,527 | \$336,849 | \$506,274 | \$1,473,543 | 22.7% |
| FY2000 | 7% | \$512,850 | \$439,626 | \$389,246 | \$500,618 | \$1,842,340 | 25.0% |
| FY2001 | 7% | \$525,998 | \$469,637 | \$385,170 | \$495,026 | \$1,875,831 | 1.8% |
| FY2002 | 7% | \$526,995 | \$451,193 | \$363,005 | \$465,904 | \$1,807,097 | -3.7% |
| FY2003 | 7% | \$493,820 | \$434,721 | \$356,469 | \$472,293 | \$1,757,303 | -2.8% |
| FY2004 | 7% | \$526,703 | \$409,916 | \$373,305 | \$556,537 | \$1,866,461 | 6.2% |
| FY2005 | 7% | \$614,333 | \$369,003 | \$477,628 | \$558,864 | \$2,019,828 | 8.2% |
| FY2006 | 7% | \$613,706 | \$474,372 | \$418,968 | \$583,586 | \$2,090,632 | 3.5% |
| FY2007 | 7% | \$600,607 | \$495,929 | \$433,716 | \$603,515 | \$2,133,767 | 2.1% |
| FY2008 | 7% | \$699,196 | \$568,352 | \$476,560 | \$613,203 | \$2,357,311 | 10.5% |
| FY2009 | 7% | \$693,206 | \$532,058 | \$447,493 | \$585,815 | \$2,258,572 | -4.2% |
| FY2010 | 7% | \$652,047 | \$490,201 | \$451,707 | \$602,274 | \$2,196,229 | -2.8% |
| FY2011 | 7% | \$629,083 | \$542,860 | \$475,814 | \$635,300 | \$2,283,057 | 4.0% |
| FY2012 | 7% | \$744,137 | \$553,631 | \$495,827 | \$670,084 | \$2,463,679 | 7.9% |
| FY2013 | 7% | \$767,360 | \$548,522 | \$488,951 | \$678,672 | \$2,483,505 | 0.8% |
| FY2014 | 7% | \$705,145 | \$768,295 | \$565,197 | \$558,897 | \$2,597,534 | 4.6% |
| FY2015 | 7% | \$751,765 | \$803,017 | \$602,714 | \$523,939 | \$2,681,435 | 3.2% |
| FY2016 | 7% | \$766,613 | \$791,052 | \$579,668 | \$512,831 | \$2,650,164 | -1.2% |
| FY2017 | 7% | \$727,983 | \$767,539 | \$570,930 | \$542,667 | \$2,609,119 | -1.5% |
| FY2018 | 7% | \$803,093 | \$574,863 | \$541,133 | \$701,176 | \$2,620,265 | 0.4% |
| FY 2019 | 7% | \$883,372 | \$586,356 | \$544,692 | \$835,583 | \$2,850,003 | 8.8% |
| FY 2020 | 7% | \$851,296 | \$837,770 | \$734,594 | \$636,698 | \$3,060,358 | 7.4% |
| FY 2021 | 7% | \$830,704 | \$869,678 | \$775,268 | \$789,259 | \$3,264,910 | 6.7% |
| FY 2022 | 7% | \$912,940 | \$872,255 | \$960,772 | \$881,321 | \$3,627,288 | 11.1% |
| FY 2023* | 7% | \$1,032,047 | \$1,012,048 | \$1,047,853 | \$952,660 | \$4,044,609 | 11.5% |
| FY 2024 | 7% | \$994,472 | \$929,577 | \$945,317 | \$896,437 | \$3,765,803 | -6.9% |
| FY 2025 | 7% | \$1,079,007 | \$900,500 | \$899,842 | \$891,840 | \$3,771,189 | 0.1% |

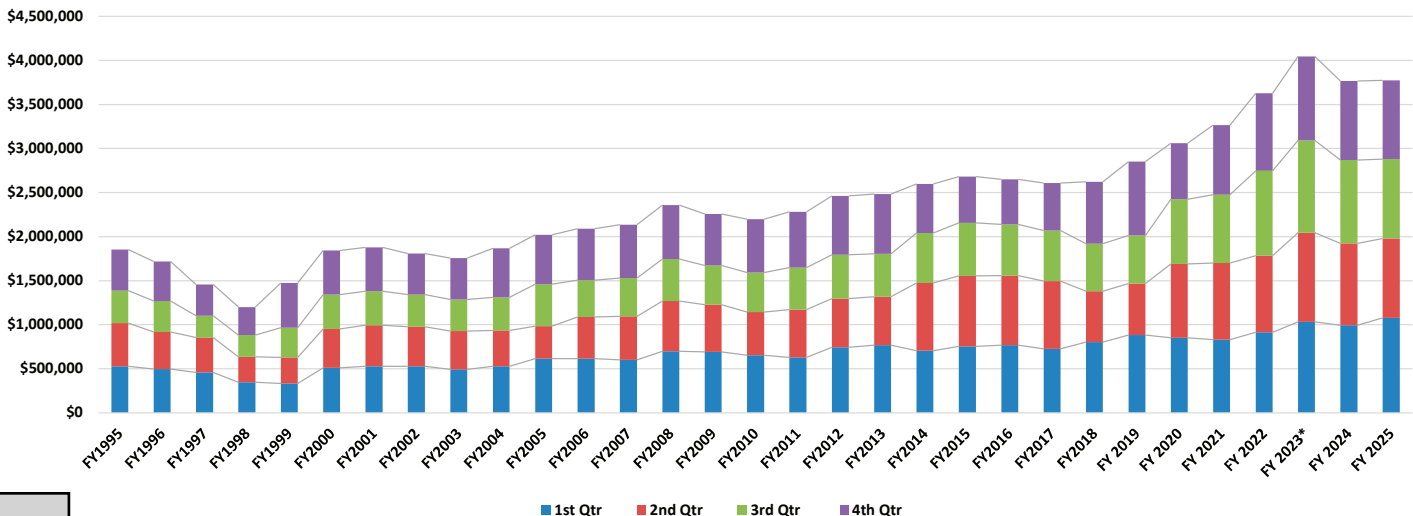
Source: City and Borough of Wrangell - Finance Department

Tickmark Legend

* For the fiscal year identified, the distribution from the Sales Tax Fund to the WPSD Local Contribution Fund and the General Fund was \$22,899 greater due to additional accounts receivable being allocated at the fund level

unaudited

SALES TAX HISTORICAL PERFORMANCE BY PERIOD



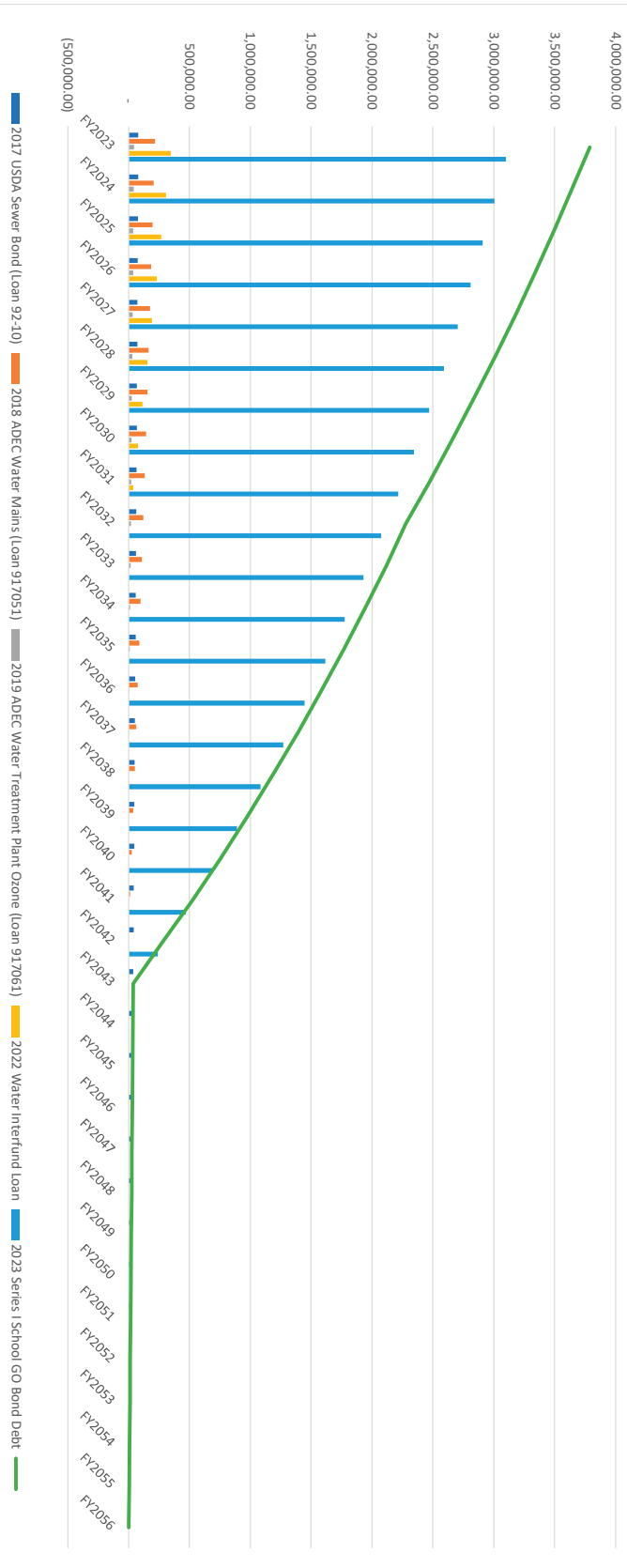
APPENDIX IV

CITY & BOROUGH OF WRANGELL OUTSTANDING DEBT SUMMARY

| ID | Debt Instrument | Fund | Year of Maturity | Lending Agency | Original Principal Amount | FY 26 Balance - Beginning | Principal Due in FY 2026 | Interest Due in FY 2026 | Total Payments Due | FY 26 Ending Balance |
|----|---|-------|------------------|---|---------------------------|---------------------------|--------------------------|-------------------------|--------------------|----------------------|
| 1 | 2017 USDA Sewer Bond (loan 92-10) | 76000 | 2057 | United States Department of Agriculture - RD | \$ 91,000 | \$ 76,873 | \$ 1,814 | \$ 1,432 | \$ 3,246 | \$ 75,059 |
| 2 | 2018 ADEC Water Mains (loan 917051) | 72000 | 2041 | Alaska Department of Environmental Conservation | \$ 226,710 | \$ 196,854 | \$ 10,252 | \$ 2,953 | \$ 13,205 | \$ 186,602 |
| 3 | 2019 ADEC Water Treatment Plant Ozone (loan 917061) | 72000 | 2038 | Alaska Department of Environmental Conservation | \$ 57,241 | \$ 39,113 | \$ 2,747 | \$ 587 | \$ 3,334 | \$ 36,366 |
| 4 | 2022 Water Interfund Loan | 72000 | 2032 | City & Borough of Wrangell - General Fund | \$ 385,000 | \$ 192,500 | \$ 38,500 | \$ - | \$ 38,500 | \$ 154,000 |
| 5 | 2023 Series I School GO Bond Debt | 26000 | 2042 | Alaska Municipal Bond Bank Authority | \$ 3,500,000 | \$ 2,910,000 | \$ 100,000 | \$ 143,000 | \$ 243,000 | \$ 2,810,000 |
| 6* | 2025 Series I Public Safety Building GO Bond Debt | 11000 | 20XX | Alaska Municipal Bond Bank Authority | \$ 3,000,000 | \$ 3,000,000 | \$ - | \$ - | \$ - | \$ 3,000,000 |

* 2025 PSB GO Bond in the amount of \$3,000,000 approved by voters, but remains unissued. Estimated to be issued in FY 2026

City and Borough of Wrangell Outstanding Debt Over Time



APPENDIX V

FY 2026 Capital Budget

| Fund | Project # | Project Title | FY26 Local Funds | FY26 Loan Funds | FY26 Grant Funds | Total FY26 Capital Project Funds |
|---------------------------------------|-----------|---|------------------|-----------------|------------------|----------------------------------|
| General Fund CIP 11300 | 11012 | Sunset Gardens Cemetery Expansion and Columbarium | \$ - | \$ - | \$ - | \$ - |
| | 11014 | PSB Above-Ground Storage Tank | \$ 144,900 | \$ - | \$ - | \$ 144,900 |
| | 11017 | PSB Rehabilitation Project | \$ 500,000 | \$ - | \$ - | \$ 500,000 |
| | 11018 | St Michael Street Utilities and Road Rehabilitation | \$ 1,100,000 | \$ - | \$ - | \$ 1,100,000 |
| | 11021 | East Channel Emergency Access Route (DCCED Grant) | \$ - | \$ - | \$ 200,000 | \$ 200,000 |
| | 11911 | Community Addressing Project Grant Expenditures | \$ - | \$ - | \$ 87,970 | \$ 87,970 |
| | 11022 | Wrangell Schools Renovation (COBG/DEED Grants) | \$ 3,891,730 | \$ - | \$ 7,173,545 | \$ 11,065,275 |
| P&R CIP 24300 | 24010 | City Park Pavilion Replacement (State Disaster Grant) | \$ - | \$ - | \$ 275,640 | \$ 275,640 |
| | 24012 | Swimming Pool Roof Replacement | \$ - | \$ - | \$ - | \$ - |
| School District 25300 | 25003 | High School Elevator Modernization | \$ 521,000 | \$ - | \$ - | \$ 521,000 |
| | 25004 | High School Above-Ground Storage Tank | \$ 183,750 | \$ - | \$ - | \$ 183,750 |
| WML&P CIP 70300 | 70008 | Power Plant Output Capacity Upgrades | \$ 200,000 | \$ - | \$ - | \$ 200,000 |
| | 70009 | Power Plant Roof Replacement Design | \$ 57,497 | \$ - | \$ - | \$ 57,497 |
| | 70011 | Generator #3 Improvements | \$ 600,000 | \$ - | \$ - | \$ 600,000 |
| Water Fund CIP 72300 | 72001 | Water Treatment Plant | \$ - | \$ - | \$ - | \$ - |
| | 72002 | Reservoir Bypass (ARPA/LATCF/DCCED Grants) | \$ - | \$ - | \$ 1,725,639 | \$ 1,725,639 |
| | 72008 | Dam Safety & Stabilization (DCCED Grant) | \$ - | \$ - | \$ 5,000,000 | \$ 5,000,000 |
| Port & Harbor CIP 74300 | 74005 | Meyers Chuck Float Replacement (DOT Grant) | \$ 1,166,185 | \$ - | \$ 1,166,185 | \$ 2,332,370 |
| Res Construct CIP 50300 | 50001 | Alder Top Phase I Roadway and Utilities | \$ 2,440,500 | \$ - | \$ - | \$ 2,440,500 |
| TOTALS | | | \$ 10,805,562 | \$ - | \$ 15,628,979 | \$ 26,434,541 |

| | | FY26 Local Funds | FY26 Loan Funds | FY26 Grant Funds | Total FY26 Capital Project Funds |
|---|--|------------------|-----------------|------------------|----------------------------------|
| Projects for which funding has been appropriated by State/Federal but not yet received: | | | | | |
| Meyers Chuck Float Replacement Project (remaining DOT grant award to be made by amendment after construction bidding) | | | | | |
| Water Plant (CDS/EPA Grant) | | \$ - | \$ - | \$ 869,638 | \$ 869,638 |
| Reservoir Bypass (CDS/EPA Grant) | | \$ - | \$ - | \$ 2,500,000 | \$ 2,500,000 |
| Skeet Range Improvements Phase II - ADF&G Hunter Access Program Grant | | \$ - | \$ - | \$ 2,080,000 | \$ 2,080,000 |
| WWTP Effluent Disinfection Alternatives Analysis - ADEC/SRF Loan | | \$ 22,731 | \$ - | \$ 204,581 | \$ 227,312 |
| Wrangell Harbor Basin Revitalization & Transportation Resiliency - RAISE Grant | | \$ 5,000,000 | \$ 175,000 | \$ - | \$ 5,175,000 |
| 40-Acre Deep Water Port Development - PIDP Grant | | \$ - | \$ - | \$ 25,000,000 | \$ 25,000,000 |
| TOTALS | | \$ 5,022,731 | \$ 175,000 | \$ 31,075,219 | \$ 36,272,950 |

| | | FY26 Local Funds | FY26 Loan Funds | FY26 Grant Funds | Total FY26 Capital Project Funds |
|---|--|------------------|-----------------|------------------|----------------------------------|
| Projects placed on hold: | | | | | |
| Contaminated Sites (Public Works Yard; (former) Wilcox Automotive; Wrangell Medical Center...\$200,000) | | | | | |
| Nolan Center Roof Repairs (\$450,000) | | | | | |
| Shoemaker Harbor Ramp Replacement (Dingle Johnson Grant Match \$245,000) | | | | | |

FY2026 Annual Budget APPENDICIES

Item a.



The FY 2026 budget was produced in partnership
with the City & Borough of Wrangell
Borough Manager's Office, Finance Department &
MHM Productions

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

| | | |
|---------------------------|---------------------------|---------------|
| <u>AGENDA ITEM TITLE:</u> | <u>DATE:</u> | June 24, 2025 |
| | <u>Agenda Section</u> | 11 |

Approval to move forward with the sale of City Leased Owned Tidelands, Lot 15A & Lot 14A, Plat 2004-09, currently leased by John Agostine, request by John Agostine

| | | | | | | | | | | | | | | | |
|--|--|-----------|-----------|----------|--|--|--|--|------------|--|-----------------|--|-----------------|--|-------|
| <p><u>SUBMITTED BY:</u></p> <p>Kim Lane, Borough Clerk</p> | <p><u>FISCAL NOTE:</u></p> <p>Expenditure Required: \$XXX Total</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; border-bottom: 1px solid black;">FY 20: \$</td> <td style="width: 33%; border-bottom: 1px solid black;">FY 21: \$</td> <td style="width: 33%; border-bottom: 1px solid black;">FY22: \$</td> </tr> <tr> <td style="height: 15px;"></td> <td></td> <td></td> </tr> </table> <p>Amount Budgeted:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; border-bottom: 1px solid black;"></td> <td style="width: 40%; border-bottom: 1px solid black;">FY20 \$XXX</td> </tr> </table> <p>Account Number(s):</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; border-bottom: 1px solid black;"></td> <td style="width: 40%; border-bottom: 1px solid black;">XXXXXX XXX XXXX</td> </tr> </table> <p>Account Name(s):</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; border-bottom: 1px solid black;"></td> <td style="width: 40%; border-bottom: 1px solid black;">Enter Text Here</td> </tr> </table> <p>Unencumbered Balance(s) (prior to expenditure):</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; border-bottom: 1px solid black;"></td> <td style="width: 40%; border-bottom: 1px solid black;">\$XXX</td> </tr> </table> | FY 20: \$ | FY 21: \$ | FY22: \$ | | | | | FY20 \$XXX | | XXXXXX XXX XXXX | | Enter Text Here | | \$XXX |
| FY 20: \$ | FY 21: \$ | FY22: \$ | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | FY20 \$XXX | | | | | | | | | | | | | | |
| | XXXXXX XXX XXXX | | | | | | | | | | | | | | |
| | Enter Text Here | | | | | | | | | | | | | | |
| | \$XXX | | | | | | | | | | | | | | |

| | |
|--|--------------------------------|
| <p><u>Reviews/Approvals/Recommendations</u></p> | |
| <input checked="" type="checkbox"/> | Port Commission |
| Name(s) | Planning and Zoning Commission |
| Name(s) | |
| <input type="checkbox"/> | Attorney |
| <input type="checkbox"/> | Insurance |

ATTACHMENTS: 1. Request by John Agostine. 2. Memo from Planning and Zoning Commission
3. Memo from Port Commission 4. Areal map

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.

RECOMMENDATION MOTION:

Move to approve moving forward with the sale of City owned Leased Tidelands Lot 15A and Lot 14A, currently leased by John Agostine.

SUMMARY STATEMENT:

We received a request from John Agostine to purchase the City-Owned Tidelands that he is currently leasing back in April 2023. The request was forwarded to the Planning & Zoning Commission and Port Commission for their consideration and comments.

Based on the proposed assessment, Mr. Agostine wanted to hold off on pursuing the purchase until he communicated his concerns with the assessor.

It has taken some time however; Mr. Agostine is prepared to move forward with his request to purchase the tidelands.

In Mr. Agostine's letter, he states that the parcels are adjacent to his primary residence. He would like to purchase the tidelands for the purpose of expanding his existing residence and / or developing the properties (tidelands) for the use of a storage facility that would have an economic benefit to the borough.

He also states "I lease these tidelands from the borough currently and I'm looking to purchase them outright as no person would have road access to them, as my primary resident blocks any access to them. It is unlikely the borough will develop the access and infrastructure needed to open up these properties from the water side. Therefore, the borough would benefit from this transaction as it would expand its tax base and provide an economic benefit as I could expand my storage capacity for my business. It is my understanding that the borough has no plans to develop these properties, and I believe such a transaction is mutually beneficial."

The Port and Planning & Zoning Commissions are required to review this request and make a recommendation for or against the potential sale before it comes to the Assembly in the form of a Public Hearing.

Port Commission Action: On April 27, 2023, the Port Commission unanimously passed the request to sell tideland parcels 02-015-113 Lot 15A, Plat 2004-9 and parcel 02-015-111 Lot 14A, Plat 2004-9 to John Agostine.

Planning & Zoning Commission Action: On May 11, 2023, the Planning & Zoning Commission approved moving forward with the purchase of tidelands Parcel 02- 015-113 Lot 15A, Plat 2004-9 and Parcel 02-015-111 Lot 14A, Plat 2004-9.

Property owners who are within 300 feet of the proposed tidelands were notified of this Public Hearing. If the Assembly approves moving forward with the sale of these tidelands, the next step will be to obtain an appraisal and post the public notice, inviting those who want to protest the sale, to do so.

That Public Notice will be published 30-days prior to the final approval of the tidelands coming to the Assembly.

As per WMC 16.12.060 - No sale of tidelands shall occur except upon a public hearing as per At the public hearing, the applicant must clearly demonstrate the benefits of sale of the subject tidelands

tract that could not be realized by the borough through leasing; a determination by the assembly adverse to the applicant may not be appealed unless clearly erroneous. An applicant for purchase of tidelands must conclusively demonstrate the outright sale of the nominated tidelands tract, as contrasted with the lease of such tract, is in the borough's best interest. The borough reserves the right to refuse sale of any tidelands tracts, regardless of sufficiency of proof.

The Appraised value of the two lots is \$45,600 (please see appraisal).

April 18, 2023

Attn: Kim Lane
Borough Clerk
City & Borough of Wrangell
205 Brueger Avenue
Wrangell, Alaska 99929

Dear Mrs. Lane,

I am contacting you today to express my interest in purchasing two leased tideland from the City and Borough of Wrangell. Please consider this letter as a formal request to purchase the following parcels of land that I currently lease from the Borough:

Parcel 02-015-113, Lot 15A, Plat 2004-9
Parcel 02-015-111, Lot 14A, Plat 2004-9

**See attached Schedule A*

As per WMC 16.12.040, it is necessary for me to outline my purpose and the intended use of the land I am requesting to purchase. The aforementioned parcels are adjacent to my primary residence. As such, I would like to acquire these properties for the purpose of expanding my existing residence and/or developing these properties for use of a storage facility that would have an economic benefit to the Borough.

I lease these tidelands from the Borough currently and am looking to purchase them outright as no person would have road access to them as my primary residence blocks any access to them. It is unlikely the Borough will develop the access and infrastructure needed to open up these properties from the waterfront side. Therefore, the Borough would benefit from this transaction as it would expand its tax base and provide an economic benefit as I could expand my storage capacity for business. It is my understanding that the Borough has no plans to develop these properties, and I believe such a transaction is mutually beneficial.

Please feel free to contact me directly at (907) 305-0408 regarding next steps. I sincerely hope you consider this request to purchase.

Respectfully,

John Agostine

John Agostine
Wrangell Resident

Exhibit A:



LIMITED APPRAISAL OF
LOTS 14A AND 15A BLOCK 84A WRANGELL TIDELANDS ADDITION
CITY AND BOROUGH OF WRANGELL
WRANGELL, ALASKA

FOR
KIM LANE
BOROUGH CLERK
CITY AND BOROUGH OF WRANGELL
P. O. BOX 531
WRANGELL, ALASKA 99929

VALUATION DATE
JUNE 11, 2025

FILE 25-3455

BY
MICHAEL C. RENFRO,
CITY ASSESSOR

APPRAISAL COMPANY OF ALASKA, LLC
405 W. 27th AVE.
ANCHORAGE, ALASKA 99503

Appraisal Company of Alaska

405 W. 27th Ave.
ANCHORAGE, ALASKA 99503
office@appraisalalaska.com

June 11, 2025

Kim Lane, Borough Clerk
City and Borough of Wrangell
P. O. Box 531
Wrangell, AK 99929

Re: Lots 14A and 15A Block 84A
Wrangell Tidelands Addition
Wrangell, Alaska

Dear Ms. Lane:

As requested, I have prepared a summary appraisal report on the fair market value of the above referenced lots as if vacant. The appraisal date is June 11, 2025. The purpose of the report is to determine the fair market value for a possible sale. A description and valuation follows.

As a result of the investigation and analysis, subject to the assumptions and limiting conditions, and **extraordinary conditions, on the next page**, it is my opinion the market value of the property as of June 11, 2025 is:

\$45,600

This is a summary report, intended to meet the current Uniform Standards of Professional Appraisal Practice as formulated by the Appraisal Foundation, and conform to the Appraisal Standards for Federally Related Transactions adopted by the Office of the Comptroller of the Currency (OCC).

A description of the sites and the analysis which lead to the fair market value conclusion follows. A complete description of the comparable data is included in a separate report which is retained in the appraiser's work file.

If you have any questions regarding this summary appraisal report, please do not hesitate to call me.

Sincerely,

APPRAISAL COMPANY OF ALASKA

Michael C. Renfro
City Assessor

EXTRAORDINARY CONDITIONS

1.) The subject lots are valued as vacant and unimproved.



SUMMARY APPRAISAL

This is a Summary Appraisal Report. As such, it presents only summary discussion of the data, reasoning, and analyses that were used in the appraisal process to develop the appraiser's opinion of value. Supporting documentation concerning the data, reasoning and analyses is retained in the appraiser's work file. The depth of discussion contained in this report is specific to the needs of the client and for the intended use stated below. The appraiser is not responsible for unauthorized use of this report.

CLIENT: Kim Lane, Borough Clerk
City and Borough of Wrangell
P.O. Box 531
Wrangell, Alaska 99929

APPRAISER: Michael C. Renfro, City Assessor
Appraisal Company of Alaska
405 W. 27th Ave.
Anchorage, Alaska 99503

SUBJECT: Fee Simple Estate
Land Only – 30,423 sq. ft.
Lots 14A and 15A Block 84A
Wrangell Tidelands Addition
Wrangell, Alaska 99929

OWNER: City and Borough of Wrangell

PURPOSE OF THE APPRAISAL: The purpose of this appraisal is to estimate the fair market value of the subject property. **Market value** is defined by the federal financial institutions regulatory agencies as follows:

"The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in the definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:



- (1) buyer and seller are typically motivated;
- (2) both parties are well informed or well advised, and acting in what they consider their own best interests;
- (3) a reasonable time is allowed for exposure in the open market;
- (4) payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
- (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

INTENDED USE OF REPORT:

This appraisal is intended to assist the client in determining the subject's value for possible sale.

INTEREST VALUED: Fee Simple estate which is defined as "Absolute ownership unencumbered by any other interest or estate; subject only to the limitations of eminent domain, escheat, police power, and taxation."

EFFECTIVE DATE OF VALUE: June 11, 2025

DATE OF REPORT: June 11, 2025

SALES HISTORY: No sales of the subject property have occurred within the past three years.

APPRAISAL DEVELOPMENT AND REPORTING PROCESS: In preparing this appraisal, the appraiser:

- Michael C. Renfro inspected the subject property prior to June 11, 2025.
- Reviewed available records.
- Applied the market approach to arrive at an indication of value.

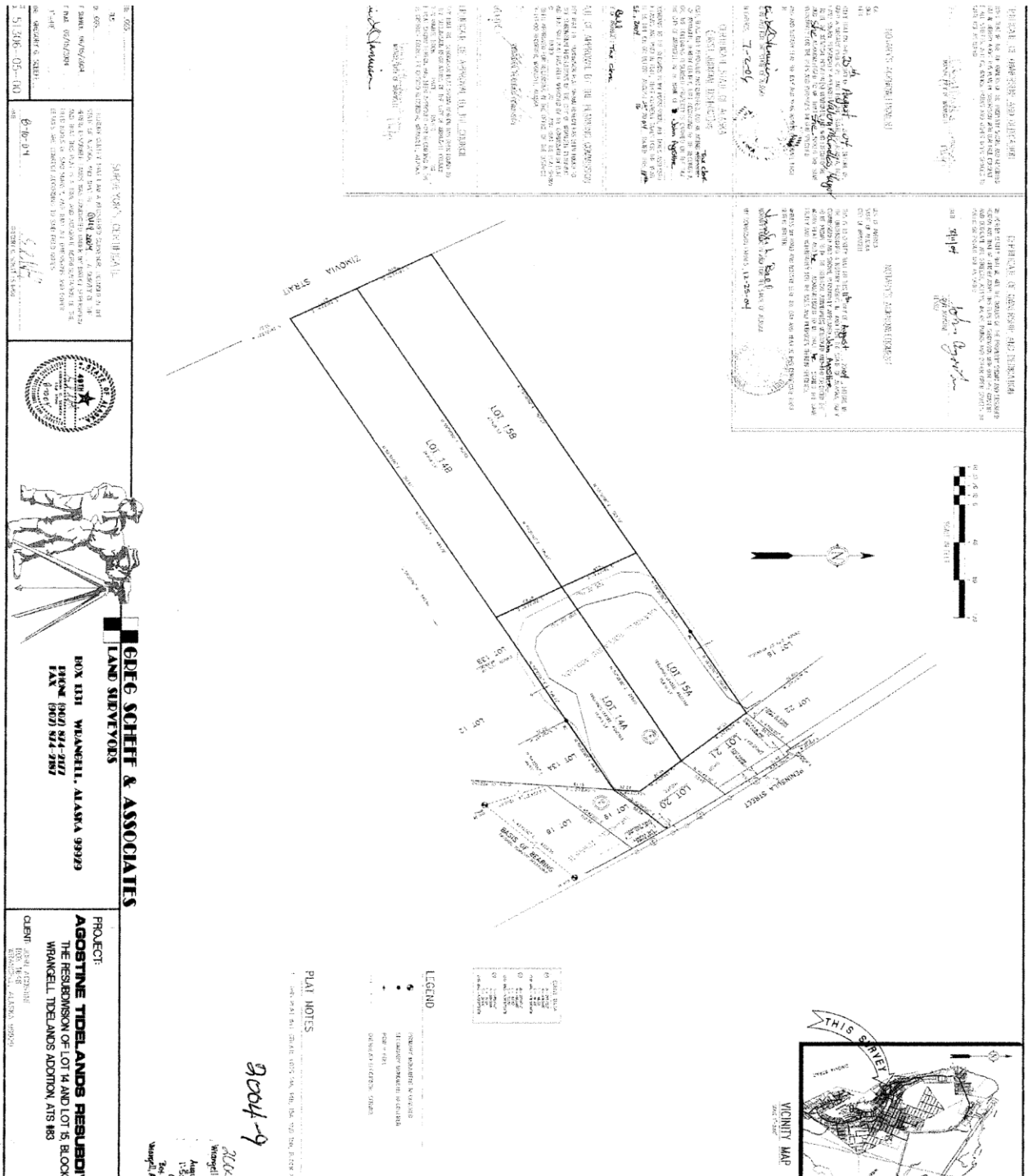
The appraiser believes the primary approach to value is the market approach. The appraisal process therefore involved no departures from Standards Rule 1-4(b) i,ii,iv,v and vi.

25-3455

Appraisal Company of Alaska



SUBJECT PLAT



This Summary Appraisal report is a brief recapitulation of the available data, analyses, and conclusions.

SUMMARY OF PROPERTY APPRAISED: The property that is the subject of this report is situated to the eastside of Peninsula St. on Zimovia Strait. The area surrounding the subject is developed with mixed commercial and residential uses.

Legal Description: Lots 14A and 15A Block 84A Wrangell Tidelands Addition, According to Plat 2004-9, Wrangell Recording District.

Address: NHN Peninsula St.

Land: The reader is referred to the Site Map on the previous page. The subject lots are irregular in shape with an area of 30,423 sq. ft. The topography is submerged tidelands.

Utilities: All utilities are available through the adjacent site.

Improvements: No improvements are included in this report.

Environmental Condition: No warranties as to environmental issues have been addressed by the appraiser. A visual inspection showed no evidence of contamination. If this is a concern of the seller or purchaser, it should be inspected by a qualified inspector.

Zoning: The subject is zoned waterfront development.

HIGHEST AND BEST USE: In common appraisal practice, the concept of highest and best use represents the premise upon which the value estimated is based.

As if vacant the subject's highest and best use would be for development consistent with the current zoning requirements.



Land Value: There have been limited sales of similar undeveloped lots. The sales and capitalized lease transactions provided are considered to be representative of the market for undeveloped tidelands.

COMPARABLE LAND SALES

| NO | Legal | Date | Sale Price | Area/SF | Price/SF | Remarks |
|----|---------------------------------|-------|------------|---------|----------|---|
| 1 | Tracts A&B ATS 1114 | 5/22 | \$104,544 | 84,506 | \$1.24 | Submerged Tidelands off of Zimovia Hwy |
| 2 | Lots 6&7 Block 84D ATS 83 | 12/22 | \$83,989 | 35,740 | \$2.35 | Submerged Tidelands inside Wrangell Harbor |
| 9 | Lot 2 Block 84A | 1/19 | \$13,300 | 16,436 | \$.81 | Submerged Tidelands Lot Entrance to Small Boat Harbor |

25-3455

Appraisal Company of Alaska



Analysis of Comparable Land Sales:

Time:

With a limited number of sales, it is difficult to obtain paired sales for analysis to arrive at the adjustments needed to bring the available sales into conformity with the subject. However, in general, values are increasing in Wrangell since 2020. The CPI indicates an increase of around 5% per year since 2020.

Terms:

None of the sales used in the analysis is believed to require consideration for special financing or other sale conditions.

Size:

Smaller parcels tend to sell for more per unit of comparison than larger parcels, all other factors being equal. In relation to the subject comparable sale 3 is smaller and requires a downward adjustment. Comparable 1 is larger and requires an upward adjustment. In relationship to subject, comparable 2 is approximately the same size.

Location and Access:

Location and Access:

Location and access is somewhat subjective on the part of the appraiser in relation to the comparable data utilized. However, analysis of other sales contained in our separate report on Wrangell sales and lease transactions indicates that location and access can account for up to 20% difference between superior and inferior locations. The subject's location and access is felt to be inferior to all of the comparables with access outside of the Wrangell Harbor.

Utilities:

All of the comparables have similar utilities.

Topography:

Again, topography is somewhat subjective on the part of the appraiser. All of the comparables are the sale or lease of submerged Tidelands.

25-3455

Appraisal Company of Alaska



Adjustment Grid: The following grid shows the estimated adjustment for each sale, bringing it into conformity with the subject:

| Sale No. | 1 | 2 | 9 |
|----------------------|--------|--------|--------|
| Price/SF | \$1.24 | \$2.35 | \$.81 |
| Time | +15% | +12.5% | +22.5% |
| Net After Time | \$1.43 | \$2.64 | \$.99 |
| Terms | 0 | 0 | 0 |
| Size | +10% | 0% | +30% |
| Location/Access | -20% | -20% | -20% |
| Utilities | 0 | 0 | 0 |
| Net Adjustment | -10% | -20% | +10% |
| Indicated Value/Acre | \$1.29 | \$2.11 | \$1.09 |

Conclusion:

After adjustments for property differences, the available transactions indicate a range of value for the subject site from \$1.09 to \$2.11 per square foot.

All of the comparables are weighted equally. They are all located inside the Wrangell Harbor.

After analysis of the property differences, including the subject's size and location, the market value of the subject's 30,423 square feet is concluded to be \$1.50 per square foot or \$45,634.50

$$30,423 \text{ sq.ft.} \times \$1.50 = \$45,631.50$$

$$\text{ROUNDED } \$45,600.00$$



ASSUMPTIONS AND LIMITING CONDITIONS:

1. As agreed upon with the client prior to the preparation of this appraisal, this is a Limited Appraisal because it invokes the Departure Provision of the Uniform Standards of Professional Appraisal Practice. As such, information pertinent to the valuation has not been considered and/or the full valuation process has not been applied. Depending on the type and degree of limitations, the reliability of the value conclusion provided herein may be reduced.
2. This is a Summary Appraisal Report which is intended to comply with the reporting requirements set forth under Standard Rule 2-2(b) of the Uniform Standards of Professional Appraisal Practice for a Summary Appraisal Report. As such, it might not include full discussions of the data, reasoning, and analyses that were used in the appraisal process to develop the appraiser's opinion of value. Supporting documentation concerning the data, reasoning, and analyses is retained in the appraiser's file. The information contained in this report is specific to the needs of the client and for the intended use stated in this report. The appraiser is not responsible for unauthorized use of this report.
3. No responsibility is assumed for legal or title considerations. Title to the property is assumed to be good and marketable unless otherwise stated in this report.
4. The property is appraised free and clear of any or all liens and encumbrances unless otherwise stated in this report.
5. Responsible ownership and competent property management are assumed unless otherwise stated in this report.
6. The information furnished by others is believed to be reliable. However, no warranty is given for its accuracy.
7. All engineering is assumed to be correct. Any maps, sketches, plot plans and illustrative material in this report are included only to assist the reader in visualizing the property.
8. It is assumed that there are no hidden or unapparent conditions of the property, subsoil, or structures that render it more or less valuable. No responsibility is assumed for such conditions or for arranging for engineering studies that may be required to discover them.



9. It is assumed that there is full compliance with all applicable federal, state, and local regulations and laws unless otherwise stated in this report.
10. It is assumed that the utilization of the land and improvements is within the boundaries or property lines of the property described and that there are no encroachments or trespass unless otherwise stated in this report.
11. The valuation assumes the appraised property (site and improvements) is free and clear of hazardous contaminants, unless specifically noted. If the appraised property is suspected of contamination, then the client is urged to retain an engineer's report. The appraiser(s) reserve the right to review value conclusions if documentation, including cost-to-cure estimates, is provided.
12. Possession of this report, or a copy thereof, does not carry with it the right of publication. It may not be used for any purpose by any person other than the party to whom it is addressed without the written consent of the appraiser, and in any event, only with proper written qualification and only in its entirety.
13. Neither all nor any part of the contents of this report (especially any conclusions as to value, the identity of the appraiser, or the firm with which the appraiser is connected) shall be disseminated to the public through advertising, public relations, news sales, or other media without prior written consent and approval of the appraiser.



CERTIFICATION

I certify that, to the best of my knowledge and belief:

1. The statements of fact contained in this report are true and correct.
2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and is my personal, unbiased professional analyses, opinions, and conclusions.
3. I have no present or prospective interest in the property that is the subject of this report and I have no personal interest or bias with respect to the parties involved.
4. My compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event.
5. This appraisal was not based on a requested minimum valuation, a specific valuation, or the approval of a loan.
6. My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
7. I made a personal inspection of the property that is the subject of this report.
8. No one provided significant professional assistance to the person signing this report.
9. The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the requirements of the Code of Professional Ethics and the Standards of Professional Appraisal Practice of the Appraisal Institute.
10. The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.



Michael C. Renfro, Partner

25-3455

Appraisal Company of Alaska



**City and Borough of Wrangell
Planning and Zoning Commission
Memorandum**

May 11th, 2023

To: Jeff Good, Borough Manager
Kim Lane, Borough Clerk
City and Borough Assembly

From: Kate Thomas, Economic Development Director

Subject: Request from John Agostine to purchase Borough Tidelands in the subdivided portion of Agostine Tidelands Resubdivision, adjacent to Lot 15A and 14A, zoned Waterfront Development.

During their regularly scheduled meeting on May 11th, 2023, the Planning and Zoning Commission unanimously approved the following motion:

Move to recommend approval of John Agostine request to purchase tidelands Parcel 02-015-113 Lot 15A, Plat 2004-9 and Parcel 02-015-111 Lot 14A, Plat 2004-9.

memo

City of Wrangell

To: Wrangell Borough Assembly
From: Steve Miller
Cc: Kim Lane, Borough Clerk
Kate Thomas, Economic Development Director
Date: 4/28/2023
Re: John Agostine leased property sale.

Comments: On April 27th, 2023, the Port commission unanimously passed the request to sell tide land parcels 02-015-113 Lot 15A, Plat 2004-9 and parcel 02-015-111 lot 14A, Plat 2004-9 to John Agostine.

CITY AND BOROUGH OF WRANGELL, ALASKA

Item b.



1 inch = 160.898384 feet
259 5/4/2023

Public Map



**DISCLAIMER: THESE MAPS ARE FOR PLANNING PURPOSES ONLY.
PROPERTY LINES ARE APPROXIMATE. AERIAL 2002.**

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

| | | |
|---------------------------|---------------------------|---------------|
| <u>AGENDA ITEM TITLE:</u> | <u>DATE:</u> | June 24, 2025 |
| | <u>Agenda Section</u> | 11 |

RESOLUTION No. 06-25-1953 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, APPROVING THE AMENDED FEE AND RATE SCHEDULE

| |
|--------------------------------|
| <u>SUBMITTED BY:</u> |
| Jackson Pool, Finance Director |

FISCAL NOTE:

Expenditure Required: \$XXX Total

| | | |
|-----------|-----------|----------|
| FY 25: \$ | FY 26: \$ | FY26: \$ |
|-----------|-----------|----------|

Amount Budgeted:

| | | |
|--|------------|--|
| | FY25 \$XXX | |
|--|------------|--|

Account Number(s):

| | | |
|--|-----------------|--|
| | XXXXXX XXX XXXX | |
|--|-----------------|--|

Account Name(s):

| | | |
|--|-----------------|--|
| | Enter Text Here | |
|--|-----------------|--|

Unencumbered Balance(s) (prior to expenditure):

| | | |
|--|-------|--|
| | \$XXX | |
|--|-------|--|

| <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. Resolution No. 06-25-1953 2. Fees and Rates Schedule

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.

RECOMMENDATION MOTION:

Move to Approve Resolution No. 06-25-1953.

SUMMARY STATEMENT:

This item seeks Assembly approval to implement a 2.5% credit card convenience fee, passing credit card processing costs on to the consumer/ratepayer. It also seeks to lower the Premium on Real Property or Tidelands from 25% to 15%.

Currently, the Borough Finance Department absorbs approximately \$90,000 to \$100,000 annually in credit card fees.

As credit card usage continues to rise, so does the financial burden associated with accepting these payments. In the interest of long-term financial sustainability and fairness, the Assembly has recommended a policy change that aligns costs with the individuals generating them. A 2.5% surcharge will be applied at the time of payment for those choosing to use a credit card, allowing consumers to retain the convenience of electronic payment while ensuring the Borough recovers processing expenses.

SEE CHANGES ADDING LANGUAGE OF CREDIT CARD SURCHARGE ON WMLP, SEWER, WATER, SANITATION, AND P&H FEE AND RATE SCHEDULES

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION No. 06-25-1953A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH
OF WRANGELL, ALASKA, APPROVING THE AMENDED FEE AND
RATE SCHEDULE

WHEREAS, a Public Hearing shall be held on the resolution that requests changes to the Fee and Rate Schedule; and

WHEREAS, the Borough Assembly has determined that adjustments are necessary in the borough-wide fee and rate schedule for “WML&P (Light Department)”;

WHEREAS, the Borough Assembly has determined that adjustments in the borough-wide fee and rate schedule are necessary for “Harbor and Port Facilities”; and

WHEREAS, the Borough Assembly has determined that adjustments in the borough-wide fee and rate schedule are necessary for “Sanitation”; and

WHEREAS, the Borough Assembly has determined that adjustments in the borough-wide fee and rate schedule are necessary for “Sewer”; and

WHEREAS, the Borough Assembly has determined that adjustments in the borough-wide fee and rate schedule are necessary for “Water”; and

WHEREAS, the Borough Assembly has determined that adjustments in the borough-wide fee and rate schedule are necessary for “Permits and Applications”.

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

Section 1. The Borough Assembly held a Public Hearing on June 24, 2025, on the amended FY 2026 Fee and Rate Schedule.

Section 2. The attached schedule of fees shall govern the collection of fees and rates.

Section 3. The attached includes the amended fees and rates schedule.

Section 4. This resolution shall become effective on July 1, 2025.

Section 4. The adopted Fees and Rate Schedule shall be included as an appendix to this Resolution.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 24TH DAY OF JUNE 2025.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

City and Borough of Wrangell

Schedule of Fees and Rates

Latest update to Cemeteries was RES 04-25-1931 - Effective 7-1-2025

CEMETERIES

| | | |
|--|------------------------------|----------|
| Single Grave Plot | | \$1,000 |
| Opening/Closing Plot | Monday-Friday (9am-4pm) | \$900 |
| Opening/Closing Plot | Weekend-Holiday-after hours | \$1,500 |
| | | |
| Burial-Cremated Remains to grave-plot | Monday-Friday (9am-4pm) | \$180 |
| Burial-Cremated Remains to grave-plot | Weekend-Holiday-after hours | \$360 |
| | | |
| Headstone Installation | | \$200 |
| | | |
| Columbariums | | |
| Niche | | \$550.00 |
| Opening/Closing Niche | Monday-Friday (9am-4pm) | \$120.00 |
| Opening/Closing Niche | Weekend-Holiday-after hours | \$330.00 |
| Niche Plaque Installation | Monday-Friday (9am-4pm) only | \$120.00 |
| | | |
| Memorial Space | | \$100.00 |
| Memorial Plaque Installation | Monday-Friday (9am-4pm) only | \$35.00 |
| | | |
| Niche and Memorial Plaques are quoted by Clerk | | |
| | | |
| Maximum of 2 Full-Casket Burial Plots and 2 Niches in the Columbarium can be reserved at a time (immediate family members) | | |

end of section

City and Borough of Wrangell

Schedule of Fees and Rates

Latest update to Finance was RES 04-25-1931 - Effective 7-1-2025

Finance

| | | |
|--|--|--------|
| Credit Card Surcharge | | |
| Sales Tax payments | | 2.75% |
| Property Tax payments | | 2.75% |
| Online Check Payment (all services) | | |
| Sales Tax payments | | \$2.50 |
| Property Tax payments | | \$2.50 |
| Utility payments | | \$2.50 |

end of section

City and Borough of Wrangell

Schedule of Fees and Rates

Latest update to Museum/Civic Center was RES 04-25-1931 - Effective 7-1-2025

Museum/Civic Center

Wrangell Museum Admission Rates

| | | | |
|-----------------------------------|--|--|------------------|
| Adult walk-ins | | | \$15.00 |
| Alaska Residents | | | \$10.00 |
| Children under 12 | | | Free with Parent |
| Organized group tours, 10 or more | | | \$8.00 each |
| School groups | | | Free |
| Friends of the Museum | | | Free |

Regular Room Rental Rates

| | 1-4 hours | 5-8 hours | Over 8 hours |
|--|---------------------|-----------|--------------|
| Civic Center | \$750 | \$1,000 | \$1,500 |
| Half Civic Center | \$500 | \$600 | \$750 |
| Classroom | \$175 | \$200 | \$225 |
| Half Classroom | \$100 | \$125 | \$150 |
| Lobby with another rental | \$75 | \$100 | \$125 |
| Lobby only | \$175 | \$200 | \$225 |
| Small Theater | \$125 | \$150 | \$175 |
| Kitchen | \$100 | \$125 | \$150 |
| Bar Fee | \$125 | \$175 | \$225 |
| Beverage Service (coffee, tea, water) | \$75 | \$100 | \$125 |
| Multimedia (sound system, projector, etc.) | \$50 | \$75 | \$100 |
| Outside of normal working hours 8-5 | \$75 additional fee | | |

Wrangell Local Non-Profit Rates

| | 1-4 hours | 5-8 hours | Over 8 hours |
|--|---------------------|-----------|--------------|
| Civic Center | \$375 | \$500 | \$750 |
| Half Civic Center | \$250 | \$300 | \$375 |
| Classroom | \$150 | \$175 | \$200 |
| Half Classroom | \$75 | \$100 | \$125 |
| Lobby with another rental | \$50 | \$75 | \$100 |
| Lobby only | \$150 | \$175 | \$200 |
| Small Theater | \$100 | \$125 | \$150 |
| Kitchen | \$75 | \$100 | \$125 |
| Bar Fee | \$100 | \$150 | \$200 |
| Beverage Service (coffee, tea, water) | \$50 | \$75 | \$100 |
| Multimedia (sound system, projector, etc.) | \$25 | \$50 | \$75 |
| Outside of normal working hours 8-5 | \$50 additional fee | | |
| Birthday Party (during regular movie) | \$75 | | |
| Birthday Party (private, older movie) | \$100 | | |
| Concessions fee with Birthday Party | \$25 | | |

Additional Fees

| | | | |
|-----------------------|------------|----------------------------|-----------------|
| Tablecloths | \$7 each | Table skirting | \$10 each table |
| Table napkins (cloth) | \$.50 each | Stage with stairs/skirting | \$200 |

end of section

City and Borough of Wrangell Schedule of Fees and Rates

Latest update to Library was RES 04-25-1931 - Effective 7-1-2025

LIBRARY

| | | |
|-----------------------------|----------------------|--------|
| Copies: Black & White | per page | \$0.25 |
| Copies: Color | per page | \$0.50 |
| Fax: | first page | \$1.00 |
| | each additional page | \$0.50 |
| Lamination (8.5" x 11" max) | per page | \$1.00 |
| Overdue fees | per day | \$0.10 |

end of section

City and Borough of Wrangell

Schedule of Fees and Rates

Latest update to Parks & Recreation was RES 04-25-1931 - Effective 7-1-2025

PARKS AND RECREATION FACILITIES/PARTICIPATION

| | | |
|---|--|-------------------------------|
| Child | 6 years old and under | |
| Youth | 7 years old to 13 years old | |
| Young Adult | 14 years old to 17 years old | |
| Adult | 18 years old to 64 Years old | |
| Senior | 65 years old and older | |
| Pool, Weight Room, Showers | [4 years and under] 6 Years and Under | FREE |
| | [5 years to 17] 7 Years to 12 Years | \$2.00 |
| | 13 Years to 17 Years | \$3.00 |
| | 18 Years and Older | \$5.00 |
| | Seniors: 65 Years+ | \$3.00 |
| | Veterans | \$3.00 |
| | Families | \$12.00 |
| | Disabled | Free |
| | 10 Punch Pass | 10% Discount |
| | 20 Punch Pass | 20% Discount |
| Pool Passes | Youth - 1 Month | \$18.00 |
| | Youth - 6 Months | \$80.00 |
| | Youth - 1 Year | \$130.00 |
| | Young Adult, Senior & Veterans - 1 Month | \$27.00 |
| | Young Adult, Senior & Veterans- 6 Months | \$119.00 |
| | Young Adult, Senior & Veterans - 1 Year | \$195.00 |
| | Adult - 1 Month | \$45.00 |
| | Adult - 6 Months | \$198.00 |
| | Adult - 1 Year | \$324.00 |
| | Family - 1 Month | each youth |
| | Family - 6 Months | each youth |
| | Family - 1 Year | each youth |
| | Single Adult Family - 1 Month | \$45.00 + \$6.75 each youth |
| | Single Adult Family - 6 Months | \$198.00 + \$30.00 each youth |
| | Single Adult Family - 1 Year | each youth |
| <i>Definition of Family: Up to two domestic partnership adults and their children</i> | | |
| Pool Rentals w/o Nessie | Lockers per Month / per Year | \$10.00 / \$100.00 |
| | [0-15] Up to 20 People with 2 Guards | \$75.00/hr |
| | [16-30] 21-40 People with 3 Guards | \$100.00/hr |
| | [31-45] 41-60 People with 4 Guards | \$125.00/hr |
| | [46-60] 61-80 People with 5 Guards | \$150.00/hr |
| | Aquatics Inflatable (Nessie) per hour | \$50.00 |
| | Water Polo Equipment per hour | \$25.00 |
| | Youth Sports Programs | \$50.00 |
| | Youth Recreation Programs | Variable |
| | Adult Sports & Recreation Programs | Variable |
| | Swim Camp | 75.00 |
| | Private Swim Lessons 30 minutes | 30.00 |
| | Swim Lessons | \$50.00 |
| Community Center Rentals | Gymnasium Per Hour | \$40.00 |
| | Gymnasium Day | \$220.00 |
| | Classroom Per Hour | \$25.00 |
| | Classroom Day | \$140.00 |
| | Kitchen Per Hour | \$25.00 |
| | Kitchen Per Day | \$140.00 |
| | Table + 6 Chairs | \$10.00/set |
| | Bounce House - per hour | \$20.00 |
| | Inflatable Movie Screen per hour | \$20.00 |

PARKS AND RECREATION FACILITIES/PARTICIPATION

| | | |
|---------------------------|---|----------|
| | Volleyball Net and Equipment per hour | \$20.00 |
| | Pickleball Equipment per hour | \$20.00 |
| | [Tot Gym Toys] Basketballs/ Tot toys per use | \$5.00 |
| Park Rentals | Park Shelter Reservation - [Up to 3-hrs] half day | \$20.00 |
| | Park Shelter Reservation - Over 3-hrs | \$30.00 |
| | Covered Basketball Court - half day | \$20.00 |
| | Covered Basketball Court - full day | \$30.00 |
| RV Park Rentals | Non-Electric Site / Night | \$20.00 |
| | Site with Electric Hook-Up / Night | \$30.00 |
| Kayak Storage Unit | Month | \$10.00 |
| | Annual | \$100.00 |

end of section

City and Borough of Wrangell

Schedule of Fees and Rates

Latest update to PW (Water) was RES 04-25-1931 - Effective 7-1-2025

WML&P (Light Department)

All Bills Paid by credit card will be charged a credit card surcharge of 2.5%

| | | | |
|--|--|------------------------|----------------------------|
| Residential service (Schedule A) | | | |
| Charge per meter | | | \$10.00 |
| Rate: | | | |
| Customer charge | | | \$10.00 per month |
| | | | |
| Energy charge: | | | |
| 0 - 300 KWH | | | \$0.1550 per KWH |
| 301 - 1,200 KWH | | | \$0.1300 per KWH |
| Over 1,200 KWH | | | \$0.1075 per KWH |
| | | | |
| Small commercial service (Schedule B) | | | |
| Rate: | | | |
| Customer charge | | | \$12.00 per month |
| Energy charge: | | | \$0.1450 per KWH |
| | | | |
| Large commercial service (Schedule C) | | | |
| Rate: | | | |
| Customer charge | | | \$25.00 per month |
| Energy charge: | | | \$0.1350 per KWH |
| | | | |
| Rates for separately metered heat and hot water | | | |
| Rate: | | | |
| Customer charge | One-half the applicable monthly customer charge for the class of service | | |
| Energy Charge: | | | \$0.1075 per KWH |
| | | | |
| Customer Service Inspection | | | |
| Rate: | | | \$30.00 |
| | | | |
| Fuel Adjustment Charge | | | |
| Fuel Surcharge = (F/S)xC, whereas: F = total cost of fuel and oil S = total KWH sold during month of diesel run captured at a prorated rate C = residential/business consumption (KWH purchased by individual or entity) | | See Variables to right | Fuel Surcharge = (F/S) x C |
| | | | |
| Permits & Connections | | | |
| Residential Permit | | | \$100.00 |
| Commercial Permit | | | \$200.00 |
| Service Connection Change | | | \$270.00 |
| Temporary Connection | | | \$110.00 |
| The above fees include two inspections, one rough-in and one final. For each additional inspection made necessary for defective workmanship or material or recall by customer an additional charge of \$35.00 will be added. | | | |
| | | | |
| Note: Service Connections Fee as noted below apply to Service Connections not to exceed 150 feet. For Service Connections over 150 feet and do not require an additional pole, an additional \$3.00 per foot will be added. | | | |
| Residential Sgl. Phase (through 200 Amps) | Transformer is provided by WML&P | | \$800 |
| Residential Sgl. Phase (through 400 Amps) | Transformer is provided by WML&P | | \$1,000 |
| Commercial Sgl. Phase (through 200 Amps) | Transformer Cost is Additional | | \$950 |
| Commercial Sgl. Phase (above 200 Amps to 400 Amps) | Transformer Cost is Additional | | \$1,200 |
| Commercial Sgl. Phase (above 400 Amps) | Transformer Cost is Additional | | \$1,600 |
| Commercial Three Phase (through 200 Amps) | Transformer Cost is Additional | | \$1,850 |
| Commercial Three Phase (Over 200 Amps) | Plus \$10 per Transformer KVA Required /Transformer Cost is Additional | | \$3,500 |
| Overhead Secondary Pole Span (Up to 300 feet) | | | \$2,500 |
| Overhead Primary Single Phase Pole Span (Up to 300 feet) | | | \$7,850 |
| Overhead Primary Three Phase Pole Span (Up to 300 feet) | | | \$8,950 |
| All Underground Service Extensions (both Single Phase and Three Phase) will be billed at actual Material and Labor Costs at the time of installation. | | | |

end of section

City and Borough of Wrangell Schedule of Fees and Rates

Latest update to Permits & Applications was RES 04-25-1931 - Effective 7-1-2025

PERMITS and APPLICATIONS

| | | |
|---|--|------------------|
| Building Permit | Residential | \$500.00 |
| | Commercial | \$1,000.00 |
| | Remodeling and Misc. (residential) | \$250.00 |
| | Remodeling and Misc. (commercial) | \$500.00 |
| Conditional Use Permit | Application | \$100.00 |
| | After-the-fact application | \$300.00 |
| Encroachment Permit | Application | \$100.00 |
| Subdivisions | Preliminary Plat Submittal | \$100.00 |
| Variance Permit | Application | \$100.00 |
| | After-the-fact application | \$300.00 |
| Application for rezone petition | Application | \$150.00 |
| Application for Floating Shared Micromobility - WMC 6.13 | Application | \$100.00 |
| Application for Street and Sidewalk Vending - WMC 6.10 | Application | \$25.00 |
| Application for Peddlers and Itinerant Merchants - WMC 6.08 | Application | \$25.00 |
| Application for Sale of Real Property or Tidelands - WMC 16.12 | Application | \$500.00 per lot |
| Application for Lease of Real Property or Tidelands - WMC 16.08 & 16.12 | Application | \$500.00 per lot |
| Premium on Real Property or Tidelands | 15% added to assessed fair market value amount | |

City & Borough of Wrangell Schedule of Fees and Rates Proposed

Latest update to Harbor was RES 04-25-1931 - Effective 7-1-2025

HARBOR AND PORT FACILITIES

All Bills Paid by credit card will be charged a credit card surcharge of 2.5%

| Category | Description of Rate/Fee Type | Basis | Rate |
|----------------------------------|---|----------------------------|---|
| | Daily Moorage - Invoiced (per foot) *Invoiced on a Monthly Basis | All Vessel Sizes | \$1.40 |
| | Daily Moorage - One (1) night preceding a scheduled haul out | All Vessel Sizes | 20 percent less than Daily Moorage - Invoiced rate, limited to one (1) night (per foot) |
| | Designated Bow Tie Skiff Zone | flat fee per month | \$42.00 |
| | Monthly Moorage (per foot) | Live Aboards (monthly) | \$110.00 |
| | | Monthly (All Vessel Sizes) | \$6.83 per foot |
| | | (All Vessel Sizes) | \$6.30 per foot |
| | Winter Monthly Moorage (per foot, local use, hot berth only between October 1 - February 28) | 0-34 feet | 40 percent less than monthly moorage rate |
| Reserved Moorage | Annual Moorage (per foot) | 0-30 feet | \$36.06 |
| | | 31-55 feet | \$42.50 |
| | | 56 feet and up | \$48.95 |
| | | Wait List Deposit | \$50 for each reserved slot |
| Customer Service Moorage | Wait List Deposit | Each | \$50.00 |
| | Annual | N/A | 1.5x the annual moorage rate |
| Electric Utility Service | Daily Utility Service (by amp size) | 20 amp 120 v | \$6.25 |
| | | 30 amp 120 v | \$9.52 |
| | | 50 amp single phase | \$11.90 |
| | | 50 amp 3 phase | \$32.77 |
| | | 100 amp 3 phase | \$59.49 |
| | | | |
| Outside Dock Face Moorage | Daily Outside Moorage (per foot) | 00 – 99 feet | \$1.44 |
| | | 100 – 199 feet | \$1.86 |
| | | 200 – 299 feet | \$2.08 |
| | | 300 – 499 feet | \$2.38 |
| | | 500 – 599 feet | \$2.80 |
| | | 600 feet and up | \$3.19 |

City & Borough of Wrangell Schedule of Fees and Rates Proposed

Latest update to Harbor was RES 04-25-1931 - Effective 7-1-2025

HARBOR AND PORT FACILITIES

All Bills Paid by credit card will be charged a credit card surcharge of 2.5%

| Category | Description of Rate/Fee Type | Basis | Rate |
|--------------------------|---|-----------------------------------|---|
| Inside Dock Face Moorage | Daily Inside Moorage (per foot) | 00 – 99 feet | \$1.44 |
| | | 100 – 199 feet | \$1.86 |
| | | 200 – 299 feet | \$2.08 |
| | | 300 – 499 feet | \$2.38 |
| | | 500 – 599 feet | \$2.80 |
| | | 600 feet and up | \$3.19 |
| Barge Ramp Facility | Daily (per lineal foot) | Per foot (\$500.00 minimum) | \$2.33 |
| | Beach Landing (per lineal foot) | Per foot (\$25.00 minimum) | \$0.12 |
| Wharfage | General cargo | Per ton | \$2.92 |
| | Vehicles | Per ton | \$2.92 |
| | Explosives | Per ton | \$7.29 |
| | Lumber | Per thousand milled board feet | \$1.17 |
| | Empty containers | Each | \$4.38 |
| | Less than 500 tons of Sand and Gravel | Per ton | \$1.17 |
| | 500 to 1500 tons of Sand and Gravel | Per ton | \$ 525 + (0.21/ton for each ton over 500) |
| | Greater than 1500 tons of Sand and Gravel | Per ton | \$ 840 + (0.05/ton for each ton over 500) |
| Storage | Outside Storage | Per foot | \$0.57 |
| Gridiron | Daily Use | Per foot | \$1.13 |
| Launch Ramp | Daily Fee | Per Launch | \$12.00 |
| | Annual Permit w/ stall | Flat fee | \$35.00 |
| | Annual Permit w/out stall | Flat fee | \$70.00 |
| Multiple Trailer Owners | After purchasing your first Annual Launch Permit, you may visit the CBW Harbor Office to purchase up to 2 additional decals for \$5.00 each plus tax. Please note that you MUST provide a valid driver's license and current registrations for all trailers or trailered vessel (or vehicles in the case of non-trailered vessels) with the same owner's name and address on all documents. After paying full price for the 4th decal, the 5th and 6th would also be available at \$5.00 each plus tax. | | |
| Parking | No charge - Parking limitations to be enforced by Wrangell PD | | |

City & Borough of Wrangell Schedule of Fees and Rates Proposed

Latest update to Harbor was RES 04-25-1931 - Effective 7-1-2025

HARBOR AND PORT FACILITIES

All Bills Paid by credit card will be charged a credit card surcharge of 2.5%

| Category | Description of Rate/Fee Type | Basis | Rate | |
|--------------------------------------|---|---|-------------------------------|------------------------------|
| Harbormaster Services | Replace Mooring Lines | \$10 plus the cost of the line | | |
| | Skiff Rental w/Personnel | Per hour (minimum of 1 hour) | \$ 208.25 | |
| | Pumping | | \$25/per pump + Labor | |
| | Labor | Labor costs will be the actual costs of the employee. They will | | |
| | Raising of Boats | \$183.75 plus cost of materials and professional services. | | |
| Water Rates | Commercial and Industrial Water | See WMC 15.04.640 | | |
| Hoists | Use of Hoists | Per hour (Billed in 10 min intervals) | \$ 30.00 | |
| Sea Plane Floats | Day Pass | Per day | \$ 6.12 | |
| | Monthly Pass | Per month | \$ 122.49 | |
| | Annual Permit (reserved) | Per year | \$ 514.45 | |
| Impoundment Fee | Impounded vessel, vehicle, float, etc. | Per impound | \$ 400.00 | |
| Passenger Vessels Motorized | Daily | Per departure | \$ 11.90 | |
| | Monthly | Per foot /month | \$ 2.38 | |
| | Annual | Flat Rate | \$ 475.95 | |
| Port Development Fees | Daily | 120 - 499 | \$ 2.38 | |
| | | 500 and up | \$ 2.82 | |
| Lightering Fee | 60 percent of applicable dockage and port fees | | | |
| | | | Seasonal (April 1/July 31) | Off-Season (Aug 1/Mar 31) |
| Marine Service Center Rates and Fees | Travel Lift Haul Out Rate (per foot) | 0 - 40 feet (was \$15.92) | \$ 20.46 | \$ 17.05 |
| | | 41 - 58 feet (was \$17.51) | \$ 22.51 | \$ 18.76 |
| | | 59 - 75 feet (was \$18.98) | \$ 24.39 | \$ 20.33 |
| | | 76 - 90 feet (was \$21.90) | \$ 28.15 | \$ 23.46 |
| | | 91 - 120 feet (was \$24.81) | \$ 31.89 | \$ 26.58 |
| | | 121 - 140 feet (was \$27.75) | \$ 35.67 | \$ 29.73 |
| | | 141 feet and up (was \$30.24) | \$ 38.86 | \$ 32.38 |
| | | Travel Lift Minimum (Hourly Rate) | 150-ton per hour use | \$ 441.21 |
| | 300-ton per hour use | | \$ 735.35 | |
| | Environmental Fee | Per foot | \$ 1.22 | |
| | Short Term Monthly Storage | Per square foot/per month | \$ 1.30 | \$ 1.00 |
| | Long Term Monthly Storage | Per square foot/per month | \$ 0.75 | |
| | Long Term Monthly Storage After 12 Consecutive Months | Per square foot/per month | \$ 1.32 | |
| | Inspection Hoist Fee | First 2-hours: 60 percent of haul out rate | | |
| | | Round trip | \$ 12.82 | |
| | One-way (per foot) | \$ 6.42 | | |
| | Minimum Fee | \$ 306.40 | | |

City & Borough of Wrangell Schedule of Fees and Rates Proposed

Latest update to Harbor was RES 04-25-1931 - Effective 7-1-2025

HARBOR AND PORT FACILITIES

All Bills Paid by credit card will be charged a credit card surcharge of 2.5%

| Category | Description of Rate/Fee Type | Basis | Rate |
|-------------------------|--------------------------------|--|---|
| | Hydraulic Trailer Fee | Off-site Transportation | One-way fee plus travel time \$350.00 per hour |
| | | Long-term Storage Reservation Fee | \$ 122.56 |
| | Business Lease Rates | ***The marine service center business lease rates are not included in this fee and rate schedule as each lease agreement and its terms operate independent of any rates/fees presented in this schedule. | |
| Port Security Personnel | Cruise Ship Security Personnel | Per Stop | \$ 600.00 |

City & Borough of Wrangell Schedule of Fees and Rates Proposed

Latest update to Harbor was RES 04-25-1931 - Effective 7-1-2025

HARBOR AND PORT FACILITIES

All Bills Paid by credit card will be charged a credit card surcharge of 2.5%

| Category | Description of Rate/Fee Type | Basis | Rate |
|--|--|-------------------|--------------------|
| Meyers Chuck | Transient Moorage (per foot) | Daily - Invoiced | \$ 0.53 |
| | | Monthly | \$ 2.10 |
| | Reserved Moorage (Per foot) | Annual | \$ 14.70 |
| Commercial Passenger Vessel Wharfage | Passenger Wharfage Fees | Upon tie-up | *\$7.00 per person |
| | | For lightering | *\$5.00 per person |
| Commercial Passenger Vessel Potable Water Fees | Water Fees by Vessel Length (Each Servicing) *All servicing is subject to availability. The Harbor Master and Public Works Director have full discretion on whether the Borough has sufficient supply to meet commercial passenger vessel fresh water demand. | 199 feet or less | \$ 66.66 |
| | | 200 to 299 feet | \$ 133.32 |
| | | 300 to 399 feet | \$ 199.98 |
| | | 400 to 499 feet | \$ 266.64 |
| | | 500 to 599 feet | \$ 399.96 |
| | | 600 to 699 feet | \$ 533.28 |
| | | 700 to 799 feet | \$ 666.60 |
| | | 800 to 899 feet | \$ 799.92 |
| | | 900 to 1,100 feet | \$ 933.24 |

END OF SECTION

REVISIT AT CALENDAR YEAR RATE
MEETING

City and Borough of Wrangell

Schedule of Fees and Rates

Latest update to PW (Sanitation) was RES 04-25-1931 - Effective 7-1-2025

PUBLIC WORKS (Sanitation)

All Bills Paid by credit card will be charged a credit card surcharge of 2.5%

| | | |
|------------------|--|----------------------|
| Container Size | 1 Yard | \$119.34 |
| | 1.5 Yard | \$170.88 |
| | 2 Yard | \$216.99 |
| | 48 Gallon | \$48.83 |
| | 64 Gallon | \$56.06 |
| | 96 Gallon | \$70.51 |
| Landfill Charges | Up to 1 cubic yard (minimum charge) | \$20.80 |
| | Unsorted | \$37.44 |
| | Cars (each, with no tires and no fluids) | \$312.00 |
| | Cars (WITH tires and fluids) | Will not be accepted |
| | Tires | \$4.00/each |
| | Washers or Dryers (each) | \$40.00 |
| | Refrigerators and Freezers (each with Freon) | \$80.00 |
| | Cardboard, glass and aluminum (if separate) | Free |
| Fees | Outside Business Hours Call-out Fee | \$150.00 |

Specific Requirements for Landfill: The following list is items that need to be separated by the customer prior to bringing to the landfill:

| Separation of Garbage: | |
|------------------------|--|
| A | Metal and Appliances |
| B | Wood and Paper |
| C | Batteries |
| D | Refrigerators and Freezers |
| E | Hazardous Waste, including but not limited to oil, gas, paint, antifreeze, and household chemicals |
| F | Glass |
| G | Aluminum |
| H | And other items as posted at the landfill or as directed by landfill personnel |

end of section

City and Borough of Wrangell

Schedule of Fees and Rates

Latest update to PW (Water) was RES 04-25-1931 - Effective 7-1-2025

PUBLIC WORKS (Water)

All Bills Paid by credit card will be charged a credit card surcharge of 2.5%

Metered Rates

| | | |
|---------------------------------|---|----------|
| Residential Metered | Monthly base charge first 4,000 gallons | \$50.17 |
| | Charge additional 1,000 gallons | \$4.70 |
| Commercial Metered | Monthly base charge first 4,000 gallons | \$50.17 |
| | Charge per additional 1,000 gallons | \$4.70 |
| Large Commercial Metered | Monthly base charge first 5,000 gallons | \$752.79 |
| | Per additional 1,000 gallons | \$3.07 |

Unmetered Rates

| | |
|--|------------|
| Residential Commercial/Industrial | \$76.38 |
| Bakeries | \$131.49 |
| Bars | \$289.27 |
| Barbershop – one chair | \$72.26 |
| Barbershop – per each additional chair | \$57.86 |
| Beauty Shop – one basin | \$72.26 |
| Beauty Shop – per additional basin | \$57.86 |
| Bed and Breakfast within Single-Family Residential – per rental unit | \$15.27 |
| Churches | \$72.26 |
| Cleaners and Cleaning Plant | \$144.31 |
| Clubs, Lodges – w/o Bar or Restaurant Facilities | \$72.26 |
| Clubs, Lodges – w/Bar or Restaurant Facilities | \$144.54 |
| Cold Storage Plants | \$1,542.27 |
| Convenience Stores | \$65.69 |
| Vehicle and Marine Service Stations, Car Lots – w/o Wash Racks | \$144.31 |
| Grocery Stores – w/o Meat Market | \$197.24 |
| Grocery Stores – w/Meat Market | \$262.99 |
| Hydrants, Fire – each | \$45.82 |
| Hotels and Motels – 10 Rooms or Less | \$216.91 |
| Hotels and Motels – Over 10 Rooms, per additional room | \$16.09 |
| Laundromats, Self Service – Under 30-lb. Capacity, per machine | \$33.99 |
| Laundromats, Self Service – 30 lbs. or Over Capacity, per machine | \$39.66 |
| Multifamily per unit (4 units and above) | \$58.54 |
| Office Building – base rate first plumbed space | \$76.41 |
| Office Building – each additional plumbed space | \$47.76 |
| Offices w/Additional Laboratory and/or X-Ray Unit | \$152.82 |
| Plane Floats | \$144.31 |
| Public Showers – first two stalls | \$77.24 |

Unmetered Rates

| | |
|---|----------|
| Public Showers – per additional stall | \$18.83 |
| Ranger District | \$740.95 |
| Restaurant, Lunch Counters, Etc. – Up to and Including 30 Seats | \$197.24 |
| Restaurant, Lunch Counters, Etc. – Over 30 Seats | \$289.29 |
| Fountain only | \$72.26 |
| Schools, per classroom | \$47.76 |
| Shops and Stores | \$72.26 |
| Everything Else | \$76.41 |
| Standby Fire Protection | \$45.82 |

PUBLIC WORKS (Water)

All Bills Paid by credit card will be charged a credit card surcharge of 2.5%

Metered Rates

Fees

| | | |
|---|---|------------------------|
| Deposit required | | \$25.00 |
| Meter deposit required | | \$100.00 |
| Service turnoff for delinquent accounts - Charges | Disconnect Service Charge | \$50.00 |
| | Reconnection Service Charge | \$50.00 |
| Meter accuracy - Testing upon customer request | For meters one inch and smaller. For meters larger than one inch, shall be an estimate of the cost of testing the meter as determined by the Public Works Director. | \$50.00 |
| Outside of Business Hours - Call out Fee | | \$150.00 |
| Service connection charges | Size of Service (in inches) | Minimum Charges |
| | 3/4 | \$350.00 |
| | 1 | \$450.00 |
| | 2 | \$600.00 |
| | 3 and over | \$700.00 |

end of section

City and Borough of Wrangell Schedule of Fees and Rates

Latest update to PW (Sewer) was RES 04-25-1931 - Effective 7-1-2025

PUBLIC WORKS (Sewer)

All Bills Paid by credit card will be charged a credit card surcharge of 2.5%

| Class A Residential and Metered Commercial Water Customers | |
|---|---|
| Metered Water Customers Including Bunk Houses but excluding Seafood Processing Plants | Same cost as metered water bill for period |
| Seafood Processing Plants | 20 percent of metered water bill for period |
| Monthly Residential Charge | \$61.61 |
| Vacation Rate | \$15.41 |
| Class B Commercial | |
| Bakeries | \$92.43 |
| Bars | \$184.86 |
| Barbershop – two chairs | \$61.61 |
| Barbershop – per each additional chair | \$30.81 |
| Beauty Shop – two basin | \$61.61 |
| Beauty Shop – per additional basin | \$30.81 |
| Bed and Breakfast within Single Family Residential – per rental unit | \$12.32 |
| Seafood Processing Plants Not on Metered Water | \$61.61 |
| Churches | \$61.61 |
| Cleaners and Cleaning Plant | \$123.21 |
| Clubs, Lodges – w/o Bar or Restaurant Facilities | \$61.61 |
| Clubs, Lodges – w/ Bar or Restaurant Facilities | \$123.21 |
| Cold Storage Plants | Special |
| Convenience Stores | \$61.61 |
| Docks | \$61.61 |
| Garage, Service Station, Car Lots – w/o Wash Racks | \$61.61 |
| Garage, Service Station, Car Lots – w/ Wash Racks | \$123.21 |
| Grocery Stores – w/o meat market | \$92.43 |
| Grocery Stores – w/ meat market | \$184.86 |
| Hotels and Motels – First 10 rooms or less | \$184.86 |
| Hotels and Motels – Over 10 Rooms, Per Room | \$12.28 |
| Hospital – 2 ERUs + Per Bed Charge of 0.4 ERU per 24 Beds | \$714.90 |
| Laundromats, Under 30- Pound Capacity | \$16.30 |
| Laundromats, 30 Pound or Over Capacity | \$21.73 |
| Multifamily per unit | \$61.61 |
| Office Building – Per employee | \$6.13 |
| Office Building – Each additional plumbed office | \$61.61 |
| Office Building – Each additional unplumbed office | \$12.28 |
| Class B Commercial | |
| Offices – Medical | \$34.71 |
| Offices – Medical – w/ laboratory and/or X-Ray Unit | \$123.21 |
| Offices – Medical – w/o laboratory and/or X-Ray Unit | \$61.61 |
| Public Showers – First two Stalls | \$61.61 |
| Public Showers – Per additional stall | \$12.28 |
| Ranger District | \$480.70 |
| Restaurant, Lunch Counters, Etc. – Up to and including 30 seats | \$184.86 |
| Restaurant, Lunch Counters, Etc. – each additional 20 seats or fraction thereof | \$61.61 |
| Lunch Counters, Drive-Ins or Fast Food, of less than 30 seats | \$92.43 |
| Industrial | Special |
| Schools, per Classroom | \$26.47 |
| Shops, Stores, Dry Goods, Gifts, Etc. | \$61.61 |
| Swimming Pool, Public | \$493.02 |
| Rooming Houses | \$61.61 |
| Rooming Houses per bed | \$12.28 |

| | |
|---|----------|
| Service Connection Charge (not including labor & materials) | \$303.31 |
|---|----------|

end of section

Item c.

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

| | | |
|---------------------------|---------------------------|---------------|
| <u>AGENDA ITEM TITLE:</u> | <u>DATE:</u> | June 24, 2025 |
| | <u>Agenda Section</u> | 12 |

RESOLUTION NO. 06-25-1951 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE CONVEYANCE OF PUBLIC LAND, FOR A PORTION LOT C OF THE HEALTHCARE SUBDIVISION, TO BRUCE SMITH JR. FOR THE APPRAISED VALUE OF \$43,934 PLUS REQUIRED FEES

SUBMITTED BY:

Kate Thomas, Economic Development Director

FISCAL NOTE:

Expenditure Required: \$XXX Total

| | |
|-------------------|------------|
| Fiscal Year (FY): | Amount: \$ |
|-------------------|------------|

Amount Budgeted:

| | |
|-----|----|
| FY: | \$ |
|-----|----|

Account Number(s):

| |
|-----------------|
| XXXXXX XXX XXXX |
|-----------------|

Account Name(s):

| |
|-----------------|
| Enter Text Here |
|-----------------|

Unencumbered Balance(s) (prior to expenditure):

| |
|-------|
| \$XXX |
|-------|

Reviews/Approvals/Recommendations

| | |
|-------------------------------------|--------------------------------|
| <input checked="" type="checkbox"/> | Commission, Board or Committee |
| Name(s) | Planning and Zoning Commission |
| Name(s) | |
| <input type="checkbox"/> | Attorney |
| <input type="checkbox"/> | Insurance |

ATTACHMENTS: 1. Application. 2. Aerial Map. 3. Staff Report from Planning Administrator to PZ

RECOMMENDATION MOTION:

Move to Approve Resolution No. 06-25-1951.

SUMMARY STATEMENT:

The Assembly held a Public Hearing on December 17, 2024 and approved moving forward with the sale of borough-owned property to Mr. Bruce Smith Jr.

Following the December 17, 2024 meeting, a public notice was sent to the 300-foot adjacent property owners and asked those who wished to protest the sale, to do so by the deadline that was placed on the notice. There were no protests received.

The total amount due will be:

| | |
|--|--------------------|
| Land (21,967 sq. ft.) | \$43,934.00 |
| Shared Survey Cost | \$5,430.00 |
| Shared Appraisal Cost | \$225.00 |
| Advertising (3 times in the Sentinel) – Cost | \$360.00 |
| Recording Fee | \$27.00 |
| TOTAL DUE IS | \$49,976.00 |

The Planning and Zoning Commission approved a recommendation to sell a portion of Lot C to Bruce Smith Jr. at their regularly scheduled meeting on December 5th, 2024. This decision stems from a recent zoning change that could potentially impact Mr. Smith's existing residential property and the surrounding area.

To ensure a balanced approach and mitigate potential conflicts, staff recommends selling portions of Lot C to both Mr. Smith and the Wrangell Cooperative Association (WCA). This recommendation is based on the WCA's Tribal Council President expressing a willingness to accommodate Mr. Smith's request and the need to establish a buffer between residential and potential other commercial and light industrial development.

The sale of a portion of Lot C to Mr. Smith is subject to specific conditions, including:

- Collaboration with Borough staff and the WCA on surveying and re-platting.
- Shared costs of appraisal and subdivision with the WCA.
- Establishment of a 50-foot buffer along Wood Street.
- Creation of an access easement through Lot B.
- Land use compatibility with the new Zimovia Highway-Mixed Use zoning district.

Staff recommendation to approve moving forward with the sale supports a balanced approach to land use development and ensure the preservation of critical infrastructure in the area.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO: 06-25-1948

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE CONVEYANCE OF PUBLIC LAND, FOR A PORTION LOT C OF THE HEALTHCARE SUBDIVISION, TO BRUCE SMITH JR. FOR THE APPRAISED VALUE OF \$43,934 PLUS REQUIRED FEES

WHEREAS, the Borough Assembly, at their meeting held December 17, 2024, approved moving forward with the sale of borough-owned property described as a portion of Lot C, of the Healthcare Subdivision (21,967 square feet), to Bruce Smith Jr.; and

WHEREAS, all requirements as per WMC 16.12.040 – Sale of real property or Tidelands, have been followed; and

WHEREAS, a Public Hearing was held (as per WMC 16.12.040) on December 17, 2024, to hear public testimony and for the Assembly to vote to move forward with the sale of said property; and

WHEREAS, all property owners within 300-feet of the proposed property were notified of the public hearing; and

WHEREAS, the Wrangell Planning & Zoning Commission provided a written memo in the affirmative to sell the real property; and

WHEREAS, as per WMC 16.12.030, following the public hearing on December 17, 2024, a Survey was required to subdivide Lot C and therefore the sale process was prolonged; and

WHEREAS, a public notice was published three times in the newspaper, inviting those who wished to protest the sale, to do so by April 9, 2025; and

WHEREAS, there were no protests for the sale of said property received; and

WHEREAS, the Borough Assembly approves the sale of the above described borough-owned property to Bruce Smith Jr., P.O. Box 1551, Wrangell, Alaska 99929, for the amount of \$43,934 plus associated fees.

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

Section 1. The Assembly of the City & Borough of Wrangell, Alaska authorizes the sale of the Borough-owned property more particularly known as: LOT C of the Healthcare Subdivision, (21,967 square feet).

Section 2. The Borough Mayor and Clerk are authorized to execute a quit claim deed to Bruce Smith Jr., to convey the borough-owned property, when the full price of \$49,476.00 which includes the advertising, appraisal fee, survey fee, recording fee and fair market value amounts are paid.

Section 3. This resolution takes effect upon approval.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 24th DAY OF JUNE 2025.

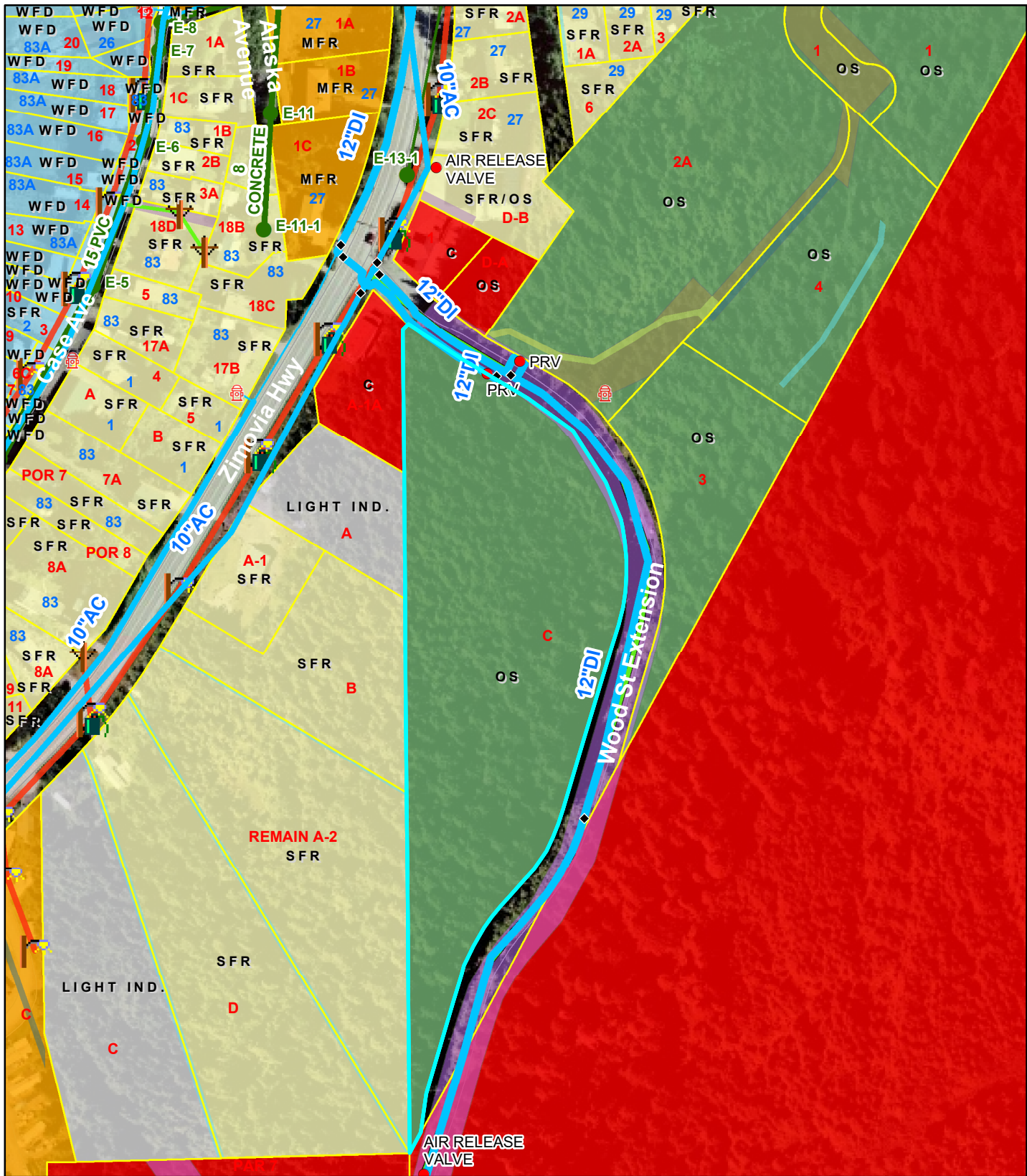
CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

CITY AND BOROUGH OF WRANGELL, ALASKA

Item a.



1 inch = 223.502482 feet

286 : 11/8/2024

Public Map



**DISCLAIMER: THESE MAPS ARE FOR PLANNING PURPOSES ONLY.
PROPERTY LINES ARE APPROXIMATE. AERIAL 2002.**



CITY AND BOROUGH OF WRANGELL
PO BOX 531
205 BRUEGER STREET
WRANGELL, AK 99929
PHONE: (907) 874-2381

RECEIPT # 53700
11/22/2024

Item a.

Received From BRUCE W SMITH JR.
PO BOX 1551
WRANGELL, AK 99929

| <u>Lookup</u> | <u>Name</u> | <u>Payment Type</u> | <u>Check #</u> | <u>Amount Received</u> |
|---------------|-------------------|---------------------|----------------|------------------------|
| 1663 | Smith Jr, Bruce W | Credit Card | 0004042 | 250.00 |

Description:

Parcel 02-035-310 Public Land & Tidelands Purchase App

Planning & Zoning Permit Revenue 250.00

CITY & BOROUGH OF WRANGELL

OFFICE OF THE BOROUGH CLERK

PO BOX 531 WRANGELL, AK, 99929 | +1 (907) 874-2381
205 BRUEGER STREET WRANGELL, AK, 99929



PUBLIC LAND & TIDELANDS PURCHASE APPLICATION

WMC 16.12.010 - 16.12.180

APPLICATION FEE: \$250.00 NON- REFUNDABLE - MUST BE PAID AT TIME OF FILING

| | | | | |
|-------------------|-----------------|---------------------|---|--------------------------------|
| OFFICIAL USE ONLY | RECEIVED BY | DATE RECEIVED | PAYMENT TYPE | CHECK <input type="checkbox"/> |
| | <div>Erin</div> | <div>11-22-24</div> | CREDIT CARD <input checked="" type="checkbox"/> | CASH <input type="checkbox"/> |

Applications to purchase borough-owned real property or borough-owned tidelands shall be submitted to the borough clerk. The borough clerk shall submit the application to the planning and zoning commission and if borough-owned tidelands, to the port commission for comments in favor or against the sale.

After the report(s) have been received by the borough clerk from the planning and zoning commission or the port commission (if borough-owned tidelands), the borough clerk shall place the request for purchase on an upcoming regular borough assembly agenda, as a public hearing item, for the assembly to approve moving forward with the sale. All property owners within 300 feet shall be notified by mail regarding the public hearing.

SECTION I.

| | | |
|--|--------------------------------|-------------------------|
| APPLICANT'S FULL NAME | EMAIL ADDRESS | PHONE NUMBER |
| <div>Bruce W. Smith Jr</div> | <div>bsmithwrg@gmail.com</div> | <div>907-305-1993</div> |
| APPLICANT'S PHYSICAL ADDRESS | | |
| <div>1036 Zimovia Highway</div> | | |
| APPLICANT'S MAILING ADDRESS | | |
| <div>PO Box 1551, Wrangell, AK 99929</div> | | |

SECTION II.

| | | |
|--|--|---|
| REQUEST TO PURCHASE OR EXCHANGE | PURCHASE <input checked="" type="checkbox"/> | EXCHANGE <input type="checkbox"/> |
| REQUEST TO PURCHASE TIDELANDS OR REAL PROPERTY | TIDELANDS <input type="checkbox"/> | REAL PROPERTY <input checked="" type="checkbox"/> |

PLEASE PROVIDE THE PARCEL ID NUMBER AS WELL AS EITHER THE PHYSICAL ADDRESS OR LEGAL DESCRIPTION OF THE PROPERTY.

| | |
|-----------------------|--------------------------------|
| PARCEL ID NUMBER | PHYSICAL ADDRESS |
| <div>02-035-310</div> | <div>PLAT 2010-4</div> |
| LOT: C | BLOCK: SUBDIVISION: Healthcare |

LEGAL ACCESS TO LOTS (STREET NAME)

Wood Street

CURRENT ZONING OF PROPERTY

Open Space

LOT SIZE

21,966.2 Sq. Ft.

CITY & BOROUGH OF WRANGELL
PUBLIC LAND & TIDELANDS PURCHASE APPLICATION
 CONTINUED FROM PAGE 1

SECTION III.

INCLUDE AND LIST ANY SUPPORTING DOCUMENTS (I.E. MAPS).

A copy of the Wrangell Cooperative Association's proposed map as provided in the November 14, 2024 Planning and Zoning Commission meeting packet with my modification to show the area of Lot C I am requesting.

STATE THE PURPOSE AND PROPOSED USE OF THE PROPERTY.

I own the adjoining lot, Lot B of the Torgransen-Smith subdivision, accessed from Zimovia Highway. The purpose and proposed use is residential use. There is a current request to purchase land in Lot C by WCA for several different commercial type uses. The back of my lot has a steep angle that puts my residence very close to lot C. The purpose of my requested 21,966 sq. ft. portion of this very large 6.7 acre lot is to square up the back property line of my existing lot and also to provide a natural buffer between my residential property and the proposed commercial uses now planned to happen behind my home. After learning that this property was potentially available for purchase, my plan was to request all the area behind my property, however after learning that WCA is requesting all of lot C, I would be content with this smaller area which will allow WCA the space to implement their proposed plans while also protecting my property.

DESCRIBE THE IMPROVEMENTS THAT WILL BE ADDED TO THE PROPERTY.

This area is to be left as a naturally wooded buffer area to protect the privacy of my residential property while helping to reduce the noise and activity of a large commercial complex coming to my area.

WHEN WILL THE PROPOSED CONSTRUCTION IMPROVEMENTS BEGIN AND WHEN WILL THEY BE COMPLETED?

START DATE N/A

END DATE N/A

WHAT IS THE ESTIMATED COST OF IMPROVEMENTS THAT WILL BE
ADDED TO PROPERTY?

COST: \$ N/A

DESCRIBE THE EFFECTS THAT THE PROPOSED USE WILL HAVE ON PUBLIC STREETS, PUBLIC FACILITIES, PUBLIC SERVICES, PUBLIC UTILITIES, TRAFFIC, AND PARKING. INCLUDE A PLAN FOR MITIGATING ADVERSE EFFECTS ON STREETS, PUBLIC FACILITIES, PUBLIC SERVICES, PUBLIC UTILITIES, TRAFFIC CONGESTION, AND PARKING, AND A PLAN FOR PAYING ALL ASSOCIATED COSTS.

There will be no effects on any public streets, public facilities, public services, public utilities, traffic or parking.

CITY & BOROUGH OF WRANGELL
PUBLIC LAND & TIDELANDS PURCHASE APPLICATION
 CONTINUED FROM PAGE 2

SECTION III. (CONT.)


If the applicant wishes to purchase real property or tidelands for the purposes of economic development, the assembly may determine, in its sole discretion, that it is in the best interest of the Borough to dispose of the property, which has a value of \$1,000,000 or less, without requests for proposals or sealed bid procedures and at less than fair market value. In determining the best interests of the borough under the Wrangell Municipal Code, the assembly may consider any relevant factors, which may include:

- i. The desirability of the economic development project.
- ii. The actual or potential economic benefits to the borough, its economy and other businesses within the borough.
- iii. The contribution of the proponent to the economic development project in terms of money, labor, innovation, expertise, experience and otherwise.
- iv. The business needs of the proponent of the project in terms of integration into existing facilities and operations, stability in business planning, business commitments, and marketing.
- v. Actual or potential local employment due to the economic development project.
- vi. Actual and potential enhancement of tax and other revenues to the borough related to the project.
- vii. Existing and reasonably foreseeable land use patterns and ownership.

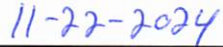
SECTION IV. ACKNOWLEDGEMENT

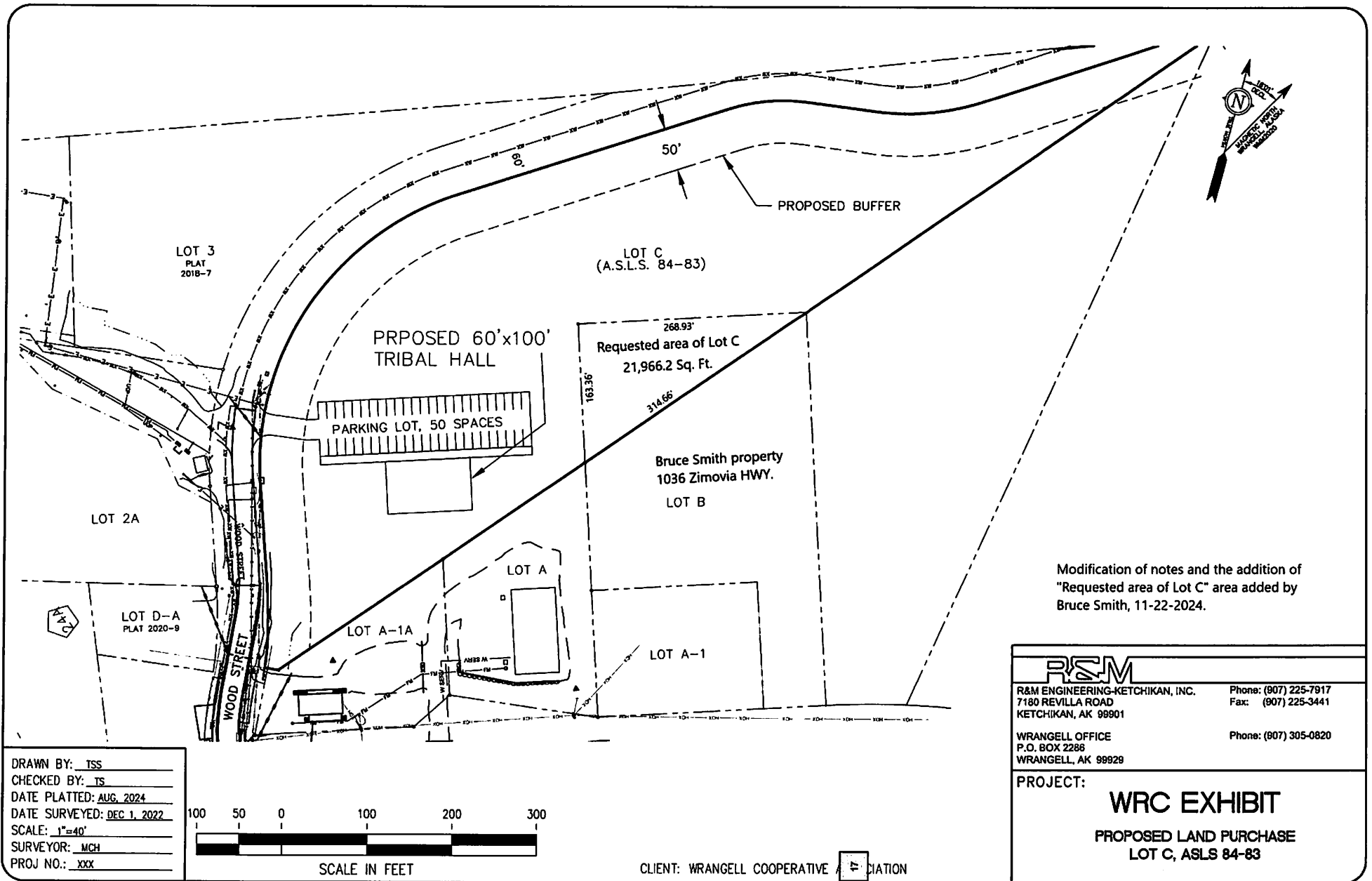
I hereby affirm all the information submitted with this application is true and correct to the best of my knowledge. I understand that incomplete applications will not be accepted and that all fees must be paid prior to review of this application.

SIGNATURE OF APPLICANT



DATE





DRAWN BY: TSS
 CHECKED BY: TS
 DATE PLATTED: AUG. 2024
 DATE SURVEYED: DEC 1, 2022
 SCALE: 1"=40'
 SURVEYOR: MCH
 PROJ NO.: XXX

| | |
|---|--|
| R&M | |
| R&M ENGINEERING-KETCHIKAN, INC. 7180 REVILLA ROAD KETCHIKAN, AK 99901 | |
| Phone: (907) 225-7917 Fax: (907) 225-3441 | |
| WRANGELL OFFICE P.O. BOX 2286 WRANGELL, AK 99929 | |
| Phone: (907) 305-0820 | |
| PROJECT: | |
| WRC EXHIBIT | |
| PROPOSED LAND PURCHASE LOT C, ASLS 84-83 | |

City and Borough of Wrangell, Alaska

Planning and Zoning Commission Regular Meeting December 5th, 2024 Staff Report

Agenda Item: New Business, Item 8A

From: Kate Thomas, Economic Development Director

Subject: Request from Bruce Smith Jr. to purchase Borough owned real property identified as a portion of Lot C of the Healthcare Subdivision, according to Plat No. 2010-4, zoned Open Space Public. (Parcel No. 02-035-310)

Introduction: Bruce Smith Jr. has applied to purchase a portion of Lot C for residential use. However, the Wrangell Cooperative Association (WCA) has also submitted an application to acquire the entire Lot C for commercial development. Initially, Mr. Smith intended to request a larger portion of the land, but he has scaled back his request in light of the WCA's plans. His revised request aims to square his property line and create a buffer between his residential property and potential commercial development. In discussions with WCA President Ed Rilatos, the WCA has expressed openness to reducing their request and accommodating a sale of a portion of Lot C to Bruce Smith.

Review Criteria:

[Chapter 16.12 - Disposition of Public Lands and Tidelands](#)

[Chapter 20.32 - OS District - Open Space Public](#)

[Chapter 20.76 – Amendments](#)

Background and Findings of Fact:

The Wrangell Cooperative Association (WCA) has submitted an application to purchase Lot C, a vacant parcel of land zoned Open Space Public. Simultaneously, Bruce Smith Jr. has submitted a separate application to purchase a portion of Lot C (approximately 21,966 sq. ft.) for residential use. At the November 14th meeting, the Planning Commission approved a recommendation to sell Lot C to the Wrangell Cooperative Association with an amendment to consider land sales to adjacent property owners, which would require a subdivision of Lot C. As per a discussion on December 3rd, 2024, with WCA Council President, Ed Rilatos the tribe is amendable to reducing their request to accommodate Bruce Smith's interest in a portion of Lot C.

The WCA's proposed use for Lot C involves several commercial developments. This proposed use is contingent on a rezone from Open Space Public to the new Zimovia Highway-Mixed Use district, a zoning change that is currently under review. The Borough has a history of zoning changes in the surrounding area. Lot A-1A was rezoned Commercial, while Lot A was rezoned Single-Family Residential with a Contract Zone Agreement for limited Light Industrial uses. These zoning decisions aimed to balance commercial development with residential interests and mitigate potential impacts on nearby neighborhoods.

While Bruce Smith Jr. developed his property under the Single-Family Zoning District, recent zoning initiatives by the Borough may reclassify adjacent properties, including Mr. Smith's, to a Mixed-Use designation. This zoning change could accommodate a broader range of compatible uses, including restricted light industrial and commercial development. In anticipation of this potential zoning shift and to

establish a natural buffer between his property and the Wrangell Cooperative Association's proposed commercial development, Mr. Smith seeks to acquire an additional tract of land.

The Borough is committed to preserving critical infrastructure along the Wood Street right-of-way. To achieve this, the Borough is requiring a 50-foot buffer zone in the replat of Lot C. Mr. Smith's request does not impact this infrastructure.

While it is unusual for a land sale to be interrupted in this manner, staff recommends selling portions of Lot C to both parties. This recommendation is based on the recent zoning change from Single-Family to Mixed-Use, which could impact Mr. Smith's existing residential property. In contrast, adjacent properties have been developed for restricted light industrial and commercial uses, with potential for expansion. To mitigate these impacts and ensure a balanced outcome, selling portions of Lot C to both parties is deemed appropriate by the Planning Administrator.

Attachments:

- 1.) Application, 2.) Aerial Map of Properties, 3.) Plat No. 2010-4

Recommendation:

Staff recommends that the Planning and Zoning Commission approve a recommendation to the Borough Assembly to sell a portion of Lot C to Bruce Smith Jr.

Recommended Motion:

Move to recommend to the Borough Assembly approval of the sale of a portion of Lot C to Bruce Smith Jr. as requested with the following conditions:

1. The applicant will collaborate with Borough Staff and the Wrangell Cooperative Association to complete the survey and re-platting process; and,
2. The applicant will share the costs of the appraisal and subdivision process proportionally with the adjacent property owner, the Wrangell Cooperative Association; and,
3. The re-plat must include a minimum 50-foot buffer between the property and the Wood Street right-of-way; and,
4. An access easement must be established through Lot B to provide legal access to Lot C; and,
5. The land use must be compatible with or subordinate to the provisions of the new Zimovia Highway-Mixed Use zoning district, pending approval of Ordinances 1069 and 1070.

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

| | | |
|---------------------------|---------------------------|---------------|
| <u>AGENDA ITEM TITLE:</u> | <u>DATE:</u> | June 24, 2025 |
| | <u>Agenda Section</u> | 12 |

RESOLUTION NO. 06-25-1952 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE CONVEYANCE OF PUBLIC LAND, FOR A PORTION LOT C OF THE HEALTHCARE SUBDIVISION, TO WRANGELL COOPERATIVE ASSOCIATION FOR THE APPRAISED VALUE OF \$496,066 PLUS REQUIRED FEES

| | | | | | | | | | | | |
|--|--|-------------------|------------|-----|----|----------------|--|-----------------|--|-------|--|
| <p><u>SUBMITTED BY:</u></p> <p>Kate Thomas, Economic Development Director</p> | <p><u>FISCAL NOTE:</u></p> <p>Expenditure Required: \$XXX Total</p> <table style="width: 100%;"> <tr> <td style="width: 50%;">Fiscal Year (FY):</td> <td style="width: 50%;">Amount: \$</td> </tr> </table> <p>Amount Budgeted:</p> <table style="width: 100%;"> <tr> <td style="width: 50%;">FY:</td> <td style="width: 50%;">\$</td> </tr> </table> <p>Account Number(s):</p> <table style="width: 100%;"> <tr> <td style="width: 50%;">XXXXX XXX XXXX</td> <td style="width: 50%;"></td> </tr> </table> <p>Account Name(s):</p> <table style="width: 100%;"> <tr> <td style="width: 50%;">Enter Text Here</td> <td style="width: 50%;"></td> </tr> </table> <p>Unencumbered Balance(s) (prior to expenditure):</p> <table style="width: 100%;"> <tr> <td style="width: 50%;">\$XXX</td> <td style="width: 50%;"></td> </tr> </table> | Fiscal Year (FY): | Amount: \$ | FY: | \$ | XXXXX XXX XXXX | | Enter Text Here | | \$XXX | |
| Fiscal Year (FY): | Amount: \$ | | | | | | | | | | |
| FY: | \$ | | | | | | | | | | |
| XXXXX XXX XXXX | | | | | | | | | | | |
| Enter Text Here | | | | | | | | | | | |
| \$XXX | | | | | | | | | | | |

| | |
|--|--------------------------------|
| <u>Reviews/Approvals/Recommendations</u> | |
| <input checked="" type="checkbox"/> | Commission, Board or Committee |
| Name(s) | Planning and Zoning Commission |
| Name(s) | |
| <input type="checkbox"/> | Attorney |
| <input type="checkbox"/> | Insurance |

ATTACHMENTS: 1. Application. 2. Aerial Map. 3. Staff Report from Planning Administrator to PZ

RECOMMENDATION MOTION:
Move to approve Resolution No. 06-25-1952.

SUMMARY STATEMENT:

The Assembly held a Public Hearing on December 17, 2024 and approved moving forward with the sale of borough-owned property to Wrangell Cooperative Association.

Following the December 17, 2024 meeting, a public notice was sent to the 300-foot adjacent property owners and asked those who wished to protest the sale, to do so by the deadline that was placed on the notice. There were no protests received.

The total amount due will be:

| | |
|--|---------------------|
| Land (248,033 sq. ft.) | \$496,066.00 |
| Shared Survey Cost | \$12,670.00 |
| Shared Appraisal Cost | \$525.00 |
| Advertising (3 times in the Sentinel) – Cost | \$360.00 |
| Recording Fee | \$27.00 |
| TOTAL DUE IS | \$509,648.00 |

The Planning and Zoning Commission approved a recommendation to sell a portion of Lot C to the Wrangell Cooperative Association (WCA) at their regular meeting on November 12th, with an amendment to consider subdivision and sale to adjacent property owners of interest.

The WCA has submitted an application to purchase Lot C for the development of a multi-purpose campus. This campus would include a large community hall, housing units, commercial kitchen, and spaces for cultural, educational, and recreational activities. The WCA also plans to establish a community garden and recycling station on the property.

To ensure the protection of public infrastructure and the surrounding environment, staff recommends selling a portion of Lot C to the WCA with specific conditions:

- **Right of Way/Easement/Buffer:** A 50-foot buffer must be established between the property and the Wood Street right-of-way.
- **Stormwater Management:** The WCA must implement measures to control stormwater runoff and prevent adverse impacts on neighboring properties.
- **Zoning Compliance:** The land use must be compatible with the new Zimovia Highway-Mixed Use zoning district.

By approving this recommendation, the Borough Assembly will support the WCA's vision for a community-oriented campus while safeguarding public interests.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO: 06-25-1952

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE CONVEYANCE OF PUBLIC LAND, FOR A PORTION LOT C OF THE HEALTHCARE SUBDIVISION, TO WRANGELL COOPERATIVE ASSOCIATION FOR THE APPRAISED VALUE OF \$496,066 PLUS REQUIRED FEES

WHEREAS, the Borough Assembly, at their meeting held December 17, 2024, approved moving forward with the sale of borough-owned property described as a portion of Lot C, of the Healthcare Subdivision (248,033 square feet), to Wrangell Cooperative Association.; and

WHEREAS, all requirements as per WMC 16.12.040 – Sale of real property or Tidelands, have been followed; and

WHEREAS, a Public Hearing was held (as per WMC 16.12.040) on December 17, 2024, to hear public testimony and for the Assembly to vote to move forward with the sale of said property; and

WHEREAS, all property owners within 300-feet of the proposed property were notified of the public hearing; and

WHEREAS, the Wrangell Planning & Zoning Commission provided a written memo in the affirmative to sell the real property; and

WHEREAS, as per WMC 16.12.030, following the public hearing on December 17, 2024, a Survey was required to subdivide Lot C and therefore the sale process was prolonged; and

WHEREAS, a public notice was published three times in the newspaper, inviting those who wished to protest the sale, to do so by April 9, 2025; and

WHEREAS, there were no protests for the sale of said property received; and

WHEREAS, the Borough Assembly approves the sale of the above described borough-owned property to Wrangell Cooperative Association, P.O. Box 2021, Wrangell, Alaska 99929, for the amount of \$496,066 plus associated fees.

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

Section 1. The Assembly of the City & Borough of Wrangell, Alaska authorizes the sale of the Borough-owned property more particularly known as: LOT C of the Healthcare Subdivision (248,033 square feet).

Section 2. The Borough Mayor and Clerk are authorized to execute a quit claim deed to Wrangell Cooperative Association, to convey the borough-owned property, when the full price of \$509,648.00, which includes the advertising, survey fee, appraisal fee, recording fee and fair market value amounts are paid.

Section 3. This resolution takes effect upon approval.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 24th DAY OF JUNE 2025.

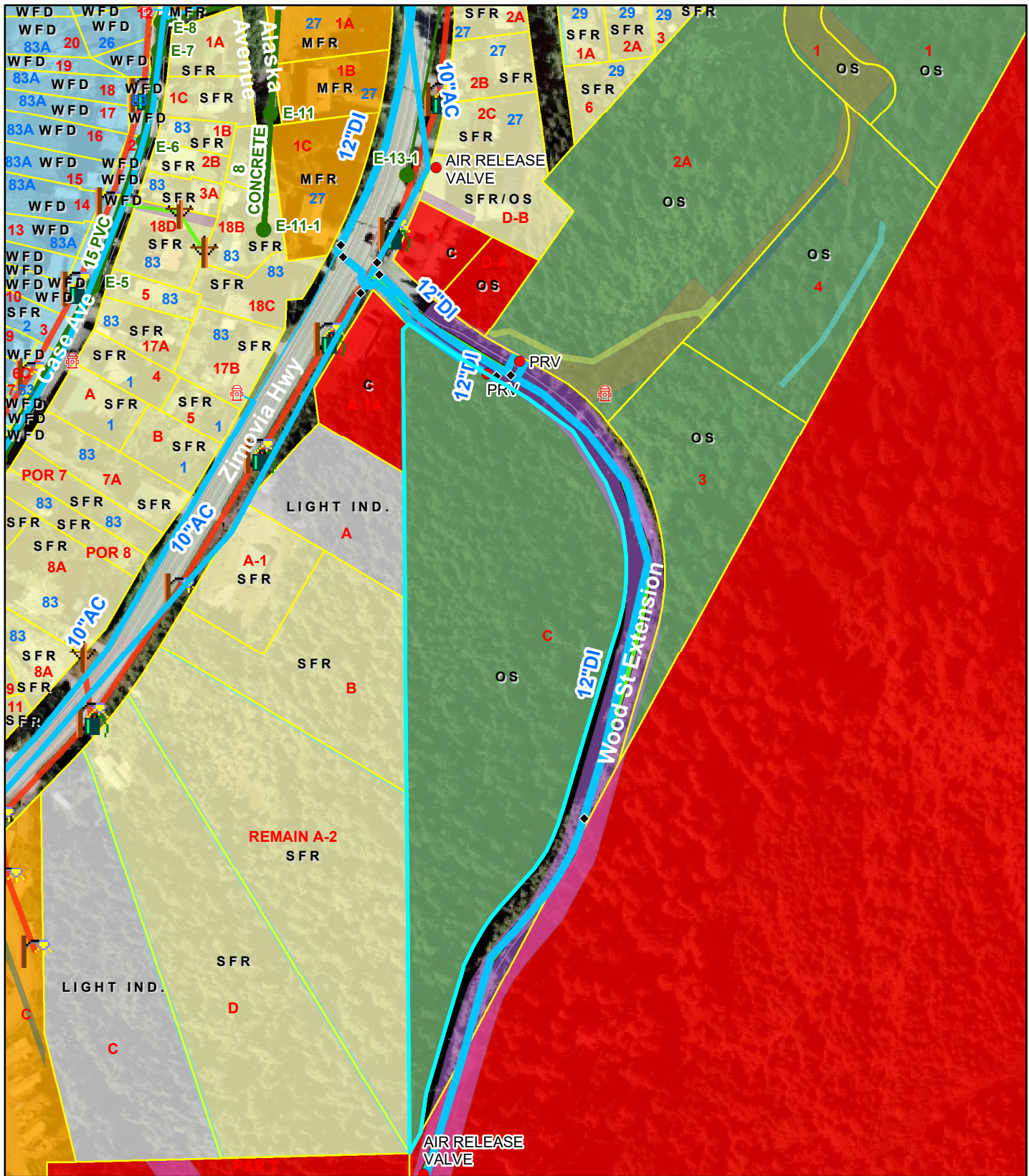
CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

CITY AND BOROUGH OF WRANGELL, ALASKA

Item b.



1 inch = 223.502482 feet

298 11/8/2024

Public Map



**DISCLAIMER: THESE MAPS ARE FOR PLANNING PURPOSES ONLY.
PROPERTY LINES ARE APPROXIMATE. AERIAL 2002.**

CITY & BOROUGH OF WRANGELL

OFFICE OF THE BOROUGH CLERK

PO BOX 531 WRANGELL, AK, 99929 | +1 (907) 874-2381

205 BRUEGER STREET WRANGELL, AK, 99929



PUBLIC LAND & TIDELANDS PURCHASE APPLICATION

WMC 16.12.010 - 16.12.180

APPLICATION FEE: \$250.00 NON- REFUNDABLE - MUST BE PAID AT TIME OF FILING

OFFICIAL USE ONLY

RECEIVED BY

DATE RECEIVED

PAYMENT TYPE

CHECK ☐

CREDIT CARD ☐

CASH ☐

Applications to purchase borough-owned real property or borough-owned tidelands shall be submitted to the borough clerk. The borough clerk shall submit the application to the planning and zoning commission and if borough-owned tidelands, to the port commission for comments in favor or against the sale.

After the report(s) have been received by the borough clerk from the planning and zoning commission or the port commission (if borough-owned tidelands), the borough clerk shall place the request for purchase on an upcoming regular borough assembly agenda, as a public hearing item, for the assembly to approve moving forward with the sale. All property owners within 300 feet shall be notified by mail regarding the public hearing.

SECTION I.

APPLICANT'S FULL NAME

Wrangell Cooperative Association

EMAIL ADDRESS

wcatribes@gmail.com

PHONE NUMBER

907-874-4304

APPLICANT'S PHYSICAL ADDRESS

1002 Zimovia Highway, Wrangell, AK 99929

APPLICANT'S MAILING ADDRESS

PO Box 2021, Wrangell, AK 99929-2021

SECTION II.

REQUEST TO PURCHASE OR EXCHANGE PURCHASE ☒ EXCHANGE ☐

REQUEST TO PURCHASE TIDELANDS OR REAL PROPERTY TIDELANDS ☐ REAL PROPERTY ☐

PLEASE PROVIDE THE PARCEL ID NUMBER AS WELL AS EITHER THE PHYSICAL ADDRESS OR LEGAL DESCRIPTION OF THE PROPERTY.

PARCEL ID NUMBER

02-035-310

PHYSICAL ADDRESS

Plat 2010-4

LOT: C

BLOCK:

SUBDIVISION:

LEGAL ACCESS TO LOTS (STREET NAME)

Wood Street

CURRENT ZONING OF PROPERTY

Open Space

LOT SIZE

The entirety of Lot C, with the exception of required buffers

CITY & BOROUGH OF WRANGELL
PUBLIC LAND & TIDELANDS PURCHASE APPLICATION

CONTINUED FROM PAGE 1

Item b.

SECTION III.

INCLUDE AND LIST ANY SUPPORTING DOCUMENTS (I.E. MAPS).

Map attached.

STATE THE PURPOSE AND PROPOSED USE OF THE PROPERTY.

The purpose of acquiring this property is to create a dedicated WCA campus that will support our expanding programs and initiatives within the Wrangell community. We currently have significant opportunities to introduce additional resources and funding, but our lack of available land hinders this growth. Our vision includes the construction of a large, multi-purpose WCA Hall, reminiscent of the historic "ANB Hall," which will serve as a hub for various programs and activities. The hall will feature apartments on the upper level to address our community's housing needs, a commercial kitchen, and spaces dedicated to Tlingit language programs, art classes, culture camps, and educational collaborations with Earth Branch and WHS students, among other uses. This multi-use facility will also enable the WCA Cultural Center to fulfill its original purpose of carving, as the new property will meet current programmatic needs of the WCA. Additionally, the campus will include a WCA Community Garden, a compact WCA Recycling Station (small enclosed building), and a winding, handicapped-accessible path surrounded by medicinal and edible plants.

DESCRIBE THE IMPROVEMENTS THAT WILL BE ADDED TO THE PROPERTY.

The property will be cleared and filled as appropriate for the WCA Hall, WCA Community Garden, WCA Recycling Station and the garden path. A land assessment, NEPA, archaeological survey, and geotech will need to be completed prior to purchase.

WHEN WILL THE PROPOSED CONSTRUCTION IMPROVEMENTS BEGIN AND WHEN WILL THEY BE COMPLETED?

START DATE 2025

END DATE 2026

WHAT IS THE ESTIMATED COST OF IMPROVEMENTS THAT WILL BE
ADDED TO PROPERTY?

COST: \$4,000,000

DESCRIBE THE EFFECTS THAT THE PROPOSED USE WILL HAVE ON PUBLIC STREETS, PUBLIC FACILITIES, PUBLIC SERVICES, PUBLIC UTILITIES, TRAFFIC, AND PARKING. INCLUDE A PLAN FOR MITIGATING ADVERSE EFFECTS ON STREETS, PUBLIC FACILITIES, PUBLIC SERVICES, PUBLIC UTILITIES, TRAFFIC CONGESTION, AND PARKING, AND A PLAN FOR PAYING ALL ASSOCIATED COSTS.

There would be no ill effects from the proposed usage.

Preferred entrance to the campus would be via Wood Street. We are aware a 50-foot buffer is required on the Wood Street perimeter of the property. We will adhere to any barriers and setbacks required.

Positive effects for public facilities:

Reduced cost to the CBW for waste shipment, due to recycling.

CITY & BOROUGH OF WRANGELL
PUBLIC LAND & TIDELANDS PURCHASE APPLICATION

Item b.

CONTINUED FROM PAGE 2

SECTION III. (CONT.)

If the applicant wishes to purchase real property or tidelands for the purposes of economic development, the assembly may determine, in its sole discretion, that it is in the best interest of the Borough to dispose of the property, which has a value of \$1,000,000 or less, without requests for proposals or sealed bid procedures and at less than fair market value. In determining the best interests of the borough under the Wrangell Municipal Code, the assembly may consider any relevant factors, which may include:

- i. The desirability of the economic development project.
- ii. The actual or potential economic benefits to the borough, its economy and other businesses within the borough.
- iii. The contribution of the proponent to the economic development project in terms of money, labor, innovation, expertise, experience and otherwise.
- iv. The business needs of the proponent of the project in terms of integration into existing facilities and operations, stability in business planning, business commitments, and marketing.
- v. Actual or potential local employment due to the economic development project.
- vi. Actual and potential enhancement of tax and other revenues to the borough related to the project.
- vii. Existing and reasonably foreseeable land use patterns and ownership.

SECTION IV. ACKNOWLEDGEMENT

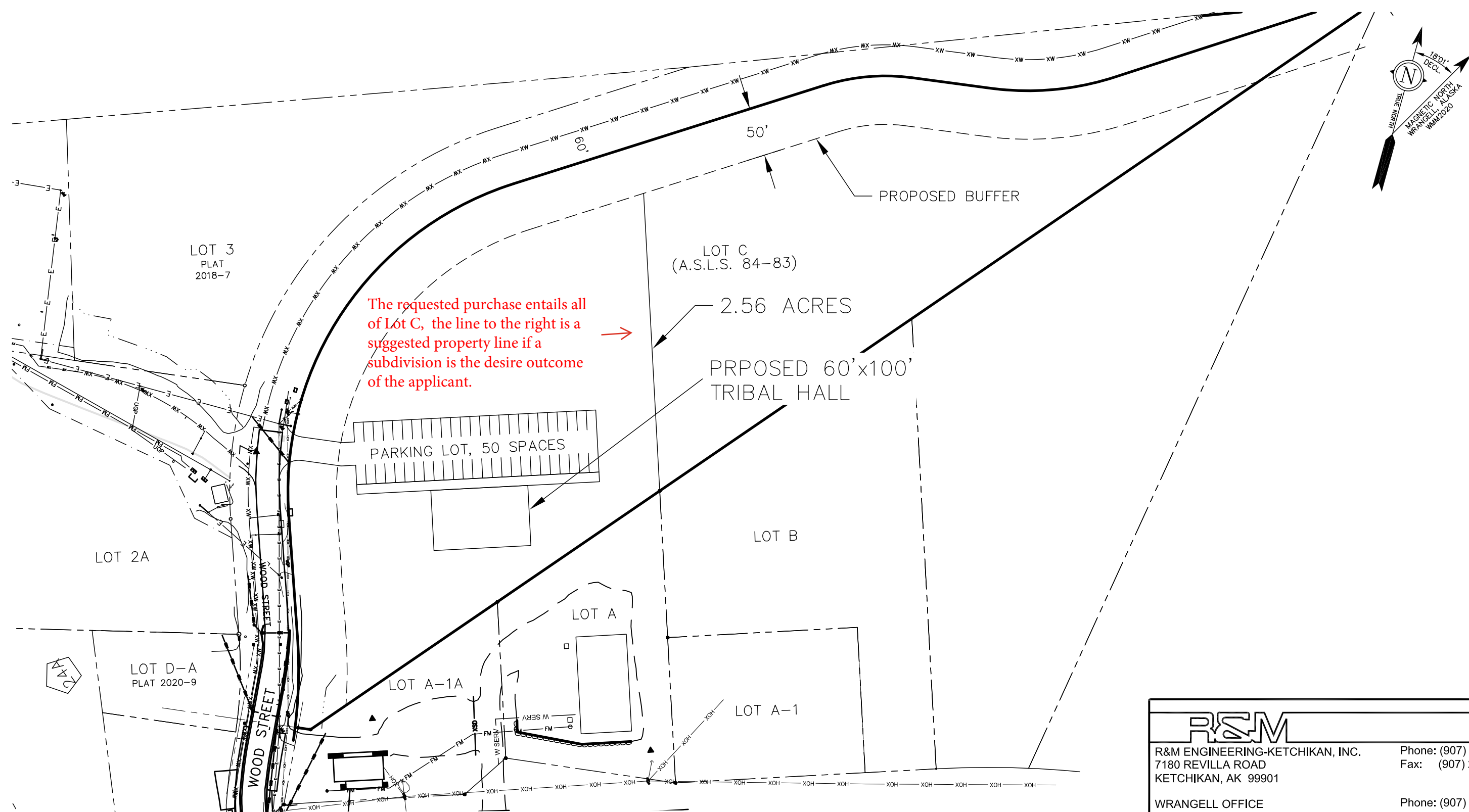
I hereby affirm all the information submitted with this application is true and correct to the best of my knowledge. I understand that incomplete applications will not be accepted and that all fees must be paid prior to review of this application.

SIGNATURE OF APPLICANT

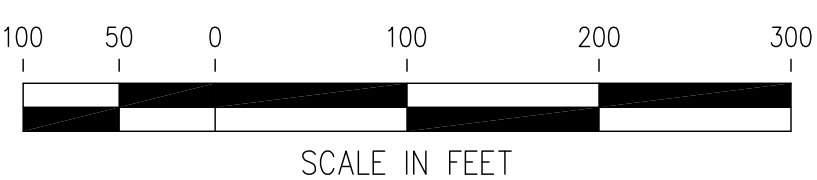
Edward Rilatos

Digitally signed by Edward Rilatos
Date: 2024.11.07 15:53:24 -09'00'

DATE



DRAWN BY: TSS
CHECKED BY: TS
DATE PLATTED: AUG, 2024
DATE SURVEYED: DEC 1, 2022
SCALE: 1"=40'
SURVEYOR: MCH
OBJ NO.: XXX



CLIENT: WRANGELL COOPERATIVE ASSOCIATION



R&M ENGINEERING-KETCHIKAN, INC.
7180 REVILLA ROAD
KETCHIKAN, AK 99901

WRANGELL OFFICE
P.O. BOX 2286
WRANGELL, AK 99929

Phone: (907) 225-7917
Fax: (907) 225-3441

Phone: (907) 305-0820

PROJECT:

WRC EXHIBIT

PROPOSED LAND PURCHASE

LOT C, ASLS 84-83

City and Borough of Wrangell, Alaska

Planning and Zoning Commission Regular Meeting November 14th, 2024 Staff Report

Agenda Item: New Business, Item 8A

From: Kate Thomas, Economic Development Director

Subject: Request from Wrangell Cooperative Association to purchase Borough owned real property identified as a portion of Lot C of the Healthcare Subdivision, according to Plat No. 2010-4, zoned Open Space Public. (Parcel No. 02-035-310)

Introduction: The Wrangell Cooperative Association (WCA) submitted an application requesting to purchase land owned by the City and Borough of Wrangell.

As per the application, the purpose of the request is to have enough land for a campus. They could bring additional programs, funding and resources to the Wrangell Community, but do not have enough available land. WCA's vision is to build a large, multi-purpose WCA hall similar to the historic "ANB Hall" for programs and activities on the property adjacent to the WCA Office Building. The hall will have apartments upstairs to increase housing in the community, commercial kitchen, and space for Tlingit language programs, art classes, culture camps, educational opportunities with Earth Branch and Wrangell High School Students, and many other uses.

A multi-use facility will allow the WCA Cultural Center to be used for the original purpose of carving. Also on the property, WCA will host a community garden, recycling station, and a winding handicap accessible path through the campus surrounded by important medicinal and edible plants.

The Wrangell Cooperative Association stated in their application that a land assessment, NEPA (national environmental protection agency) archaeological survey and geotechnical will need to be completed prior to purchase. They anticipate this project to cost an estimated \$4,000,000. WCA anticipates that there will be no negative effects from the proposed use on the surrounding area. WCA has requested that the lot be accessible via the Wood Street right-of-way. They anticipate reduced costs to the City and Borough of Wrangell sanitation program through their recycling program.

Review Criteria:

[Chapter 16.12 - Disposition of Public Lands and Tidelands](#)

[Chapter 20.32 - OS District - Open Space Public](#)

[Chapter 20.44 – C District – Commercial](#)

[Chapter 20.52 – Standards \(Drainage, section 20.52.150\)](#)

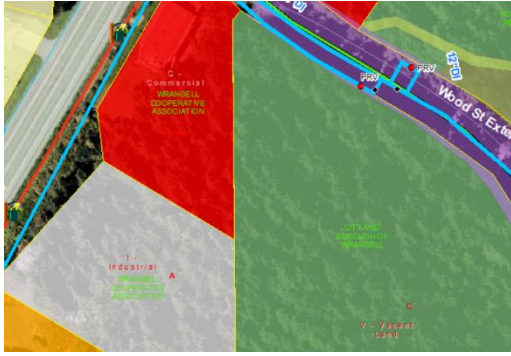
[Chapter 20.76 – Amendments](#)

[Chapter 20.77 – Contract Zoning](#)

Background and Findings of Fact:

The Wrangell Cooperative Association owns two parcels of land immediately adjacent to Lot C, which they have requested to purchase for development purposes as described above. As shown in Photo A1 below, Lot C is "vacant land" zoned Open Space Public. The adjoining properties are zoned Commercial (Lot A-1A) and Single Family Residential (Lot A) with a Contract Zone Agreement in place for restricted Light Industrial uses.

Photo - A1



The Commercial District is intended to provide for the continued use and expansion of Wrangell's commercial center. This land will be regulated to concentrate commercial development and to prevent uses which would have any adverse effects upon nearby properties or would needlessly compete for designated commercial space.

The following are permitted uses in this district: Retail and wholesale businesses; Business and professional offices; Banks; Barbershops and beauty shops; laundries and other consumer services; Restaurants, cafes and bars; Theaters

and assembly halls; Clubs, lodges, fraternal organizations and union halls; Hotels and motels; Government and civic buildings; Second-story residential use; and Animal establishments other than establishments for livestock.

Lot A is zoned single family residential, however as per the contract agreement the Wrangell Cooperative Association is permitted to host restricted light industrial uses on the property, specifically a transportation warehouse, maintenance area and warehouse facility. Restrictions were placed on the property to avoid broader use(s) from being allowed within proximity to a Single-Family Residential area.

Lot C, as shown above, is owned by the City and Borough of Wrangell. The land is vacant and zoned for Open Space Public. Open Space - Public is intended to provide for areas containing public facilities, existing and potential public recreation sites, areas subject to natural hazards, public watersheds and areas of critical wildlife habitat. The purpose of this district is to protect public safety, health and welfare, and to maintain the integrity of significant cultural, natural and recreational resources and provide for public uses consistent with the policies of the coastal management program.

While there may be applicable or like "conditional uses" allowed within Open Space – Public lands, the Planning Administrator has determined that a rezone will be required from Open Space - Public to the prospective new zoning district, Zimovia Highway Mixed Use to allow WCA to develop the land for the intended purpose and to ensure the zoning is compatible with adjacent properties and future development. Currently the Planning Administrator is not recommending Commercial zoning for this property.

Lot C is 6.7 acres with legal access provided along Wood Street, abutting the right-of-way where utility infrastructure exists including water mains, vaults, electrical lines and a stormwater drainage system as shown in Photo - A2.

Photo - A2



In review of the request, Borough staff identified concerns regarding existing infrastructure and future maintenance or replacement of, if the Borough conveys all of Lot C to the Wrangell Cooperative Association (WCA). To mitigate any concerns and future challenges, the Borough shall retain a portion of Lot C to provide for a 50-foot green belt buffer between Lot C and the Wood Street right-of-way, preserving the Borough's ownership of the land, access, maintenance and replacement of all critical infrastructure within that tract of land. The WCA is aware of and has made known of the buffer in their application (see attached).

Photo – A3



Photo – A4



The Wood Street Construction Projects Photos A3 and A4 above show how the existing infrastructure creates challenges to addressing stormwater runoff from the upland side of the road, as there is little room to create a diversion ditch in the right of way without extending the right of way beyond the electrical vaults and lines. The culvert crosses the road above all the vaults.

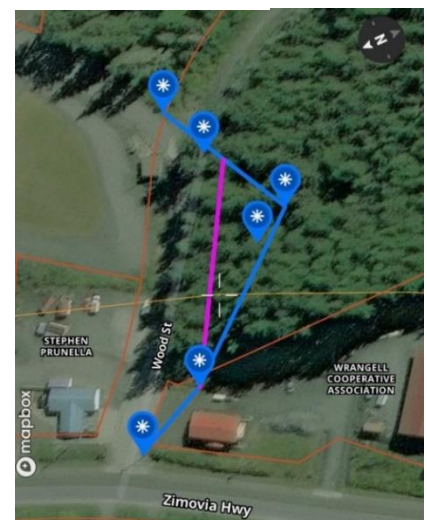
Photo – A5



The Borough cannot guarantee whether an access and utility easement will be made possible via Wood Street, in the required survey and re-platting process. In the absence of an easement establishing access to Lot C via Wood Street, the WCA may be required to create an easement on Lot A, owned by the Wrangell Cooperative Association, shown in Photo – A5. The Borough will work with the WCA throughout the survey and re-platting process to find the most appropriate access point that serves to protect the Borough's infrastructure, while also considering the preferred access requested by the WCA.

Photo – A6 shows an upland stream (in blue) that traverses Wood Street through a portion of Lot C and Lot A-1A, before it drains into the Borough's stormwater drainage system. The Wrangell Cooperative Association shall provide for the on-site control of excess runoff resulting from any development so as to prevent such runoff from adversely affecting neighboring parcels as per section 20.52.150 of the Wrangell Municipal Code. WCA has been made aware of this requirement during meetings with Borough staff.

Photo – A6



Attachments:

- 1.) Application, 2.) Aerial Map of Properties, 3.) Schematic of Conceptual Plans, 4.) Plat No. 2010-4, 5.) Plat No. 2015-3

Recommendation:

Staff recommends that the Planning and Zoning Commission approve a recommendation to the Borough Assembly to sell a portion of Lot C to the Wrangell Cooperative Association.

Recommended Motion:

Move to recommend to the Borough Assembly approval of the sale of a portion of Lot C to the Wrangell Cooperative Association (WCA) for the purpose of expanding their campus to accommodate additional facilities and programs for the benefit of their members and the public with the following conditions:

1. Wrangell Cooperative Association consults with the Borough staff throughout the survey and re-platting process; and,
2. All expenses associated with the survey and appraisal are the responsibility of the Wrangell Cooperative Association; and,
3. A minimum of a 50-foot green belt buffer between the property and the Wood Street right-of-way is created and shown in the re-plat; and,
4. The Wrangell Cooperative Association provides for the on-site control of excess runoff resulting from any development of Lot C to prevent adverse effects on neighboring parcels; and,
5. Use of the land shall be compatible with or customarily subordinate to the provisions of the new zoning district, Zimovia Highway-Mixed Use, pending approval of Ordinance 1069 and 1070.

REAL ESTATE PURCHASE AND SALE AGREEMENT

This REAL ESTATE PURCHASE AND SALE AGREEMENT ("**Agreement**"), dated this ____ day of _____, 2025 ("**Effective Date**"), is entered into by and between the City and Borough of Wrangell, a Unified Home Rule Borough ("**Seller**"), having an address at 205 Brueger St., Wrangell, Alaska 99929 and the Wrangell Cooperative Association, the governing body of the Federally recognized Tribe located in the community of Wrangell ("**Purchaser**"), having an address at 1002 Zimovia Hwy, Wrangell, Alaska 99929. Seller and Purchaser may collectively be referred to herein as the "**Parties**" and individually as a "**Party**." This Agreement replaces and supersedes any and all prior agreements related to the purchase and sale of the Property (as identified below) by and between the Parties.

WHEREAS, Seller owns certain unimproved real property located in the community of Wrangell as further described in this Agreement; and

WHEREAS, subject to the terms and conditions set forth in this Agreement, Seller desires to sell such real property to Purchaser and Purchaser desires to purchase such real property from Seller.

NOW, THEREFORE, in consideration of the mutual agreements, covenants, and provisions set forth herein, and intending to be legally bound hereby, the Parties agree as follows:

Section 1.01 Sale of the Property. Seller agrees to sell and convey to Purchaser and Purchaser agrees to purchase from Seller, upon the terms and conditions hereinafter set forth, all right, title, and interest of Seller in and to the following described unimproved real property: Lot C-1 of the Healthcare Subdivision, Plat No. 2020-4, Parcel No. 02-035-310 consisting of 248,033 square feet, more or less, recorded at **Book __, Page __** ("Property").

Section 2.01 Purchase Price, Impact Fees, and Terms of Payment. The Purchase Price for the Property shall be Four Hundred Ninety-Six Thousand Sixty-Six and 00/100 Dollars (\$496,066) The Purchase Price shall be paid by Purchaser as follows:

(a) The Purchase Price shall be paid to Seller on the Closing Date, simultaneously with the delivery of a Quit Claim Deed, by federal funds, wire transfer of immediately available funds to an account at such bank or banks as shall be designated by Seller at least ten (10) Business Days prior to the Closing Date.

(b) Purchaser expressly acknowledges that Purchaser's obligations to pay the Purchase Price and otherwise consummate the transaction contemplated in this Agreement are not in any way conditioned upon Purchaser's ability to obtain financing of any type or nature whatsoever, whether by way of debt financing, equity investment, or otherwise.

Section 3.01 Purchaser's Access. At any time prior to the Closing, and at all times, subject to Section 3.02, Purchaser, its agents, employees, consultants, inspectors, appraisers, engineers, and contractors (collectively, "**Purchaser's Professional Contractors**") shall have the right to enter upon and pass through the Property during normal business hours to examine and inspect the same, as well as to conduct reasonable tests, studies, investigations, and surveys to assess utility availability, soil conditions, environmental conditions, physical condition, and the like of the Property.

Section 3.02 Purchaser's Right to Inspect. In conducting the inspections or otherwise accessing the Property, Purchaser shall at all times comply with all laws and regulations of all applicable governmental authorities and maintain insurance in reasonable amounts and provide evidence of same to Seller prior to Purchaser's or Purchaser's Professional Contractors' entry onto the Property.

Section 3.03 Indemnification of Seller. Purchaser agrees to indemnify and hold Seller harmless from and against Seller's losses, costs, damages, liens, claims, liabilities, or expenses arising, arisen, or to arise out of or referring or relating in any way to Purchaser's and/or Purchaser's Professional Contractors' access to or inspections of the Property, except to the extent that such losses, costs, damages, liens, claims, liabilities, or expenses are caused solely by or resulting solely from any acts or omissions of Seller.

Section 4.01 Purchaser's Contingencies. Before this Agreement may be executed and the transactions contemplated in this Agreement may be consummated, the Tribal Council of the Wrangell Cooperative Association must formally approve this Agreement and the transactions contemplated in this Agreement.

Section 4.02 Seller's Contingencies. Before this Agreement may be executed and the transactions contemplated in this Agreement may be consummated, the Assembly of the City and Borough of Wrangell must formally approve this Agreement and the transactions contemplated in this Agreement.

Section 5.01 Closing Date. The consummation of the sale by Seller and the purchase of the Property by Purchaser (the "**Closing**") shall be held on or before July 25th, 2025 or at such other date as agreed upon by the Parties (the "**Closing Date**"). There shall be no requirement that Seller and Purchaser physically meet for the Closing unless the parties hereto mutually agree otherwise.

Section 5.02 Seller's Closing Deliverables. At Closing, Seller shall obtain or execute and deliver or cause to be delivered to Purchaser, the following documents, items, or things, all of which shall be duly executed, acknowledged, and notarized where required by Seller, as appropriate:

- (a) One (1) original statutory Quit Claim Deed (the "**Deed**") for recording in the Wrangell Recording District;
- (b) A copy of the resolution of the members of the Assembly of the City and Borough of Wrangell authorizing this Agreement and the transactions contemplated hereby; and
- (c) All other documents (a) as may be reasonably requested by Purchaser to consummate this Agreement and the transactions contemplated by this Agreement.

Section 5.03 Purchaser's Closing Deliverables. At Closing, Purchaser shall obtain or execute and deliver or cause to be delivered to Seller, the following documents, items, or things all of which to be duly executed, acknowledged, and notarized where required by Purchaser, as appropriate:

- (a) The Purchase Price as set forth in Sections 2.01 and 2.02;
- (b) A copy of the resolution of the Tribal Council of the Wrangell Cooperative Association authorizing this Agreement and the transactions contemplated hereby; and
- (c) All other documents (a) as may be reasonably requested by Seller to consummate the transactions contemplated by this Agreement.

Section 5.04 Closing Costs and Apportionments. Purchaser shall pay: (a) all document recording charges; ; (b) all costs associated with the requirements of the Wrangell Municipal Code for the sale of Seller's property, including but not limited to publishing public notices, and recording fees; (c) all costs associated with any financing Purchaser may obtain to consummate the Property's acquisition;; (d) all costs and expenses related to Purchaser's due diligence investigations; and (e) all legal and professional fees and costs of attorneys and other consultants and agents retained by Purchaser.

Section 5.05 Survival. The provisions of Section 5 shall survive the Closing or any termination of this Agreement and shall not be deemed to have merged into any of the documents executed or delivered at the Closing.

Section 6.01 Property Sold "AS IS, WHERE IS, AND WITH ALL FAULTS." Except as expressly set forth in this Agreement to the contrary, Purchaser is expressly purchasing the Property in its existing condition, "AS IS, WHERE IS, AND WITH ALL FAULTS" with respect to all facts, circumstances, conditions, and defects, and Seller has no obligation to determine or correct any such facts, circumstances, conditions, or defects or to compensate Purchaser for same. Seller has specifically bargained for the assumption by Purchaser of all responsibility to investigate the Property, laws and regulations, rights, facts, leases, service contracts, violations, employees, and all risk of adverse conditions and has structured the Purchase Price and other terms of this Agreement in consideration thereof. Purchaser has undertaken all such investigations of the Property, laws and regulations, rights facts, leases, and violations, as Purchaser deems necessary or appropriate under the circumstances as to the status of the Property and based upon same, Purchaser is and shall be relying strictly and solely upon such inspections and examinations and the advice and counsel of its own consultants, agents, attorneys, and officers. Purchaser is and shall be fully satisfied that the Purchase Price is fair and reasonable consideration for the Property and, by reason of all the foregoing, Purchaser assumes the full risk of any and all loss or damage.

Section 6.02 No Warranty or Other Representation. Except as expressly set forth in this Agreement to the contrary, Seller hereby disclaims all warranties of any kind or nature whatsoever, including without limitation, warranties of habitability and fitness for a particular purpose, whether expressed or implied including, without limitation warranties or representations with respect to the Property. Except as is expressly set forth in this Agreement to the contrary, Purchaser acknowledges that it is not relying upon any representation of any kind or nature made by Seller, or any of Seller's officials, employees, or agents, with respect to the Property, and that, in fact, except as expressly set forth in this Agreement to the contrary, no such representations were made. To the extent required to be operative, the disclaimers and warranties contained herein are "conspicuous" disclaimers for purposes of any applicable law, rule, regulation, or order. Seller

makes no warranty or representation that any proposed development, construction, land use, or activity on the Property by Purchaser or any other party or entity will be authorized or permitted by the City and Borough of Wrangell or any other governmental authority.

Section 6.03 Environmental Laws/Hazardous Materials. Seller makes no warranty or representation with respect to the presence of Hazardous Materials on, above, or beneath the Property or any parcel in proximity thereto or in any water on or under the Property. The Closing hereunder shall be deemed to constitute an express waiver of Purchaser's right to cause Seller to be joined in any action brought under any Environmental Laws.

As used herein, the term "**Hazardous Materials**" means: (a) those substances included within the definitions of any one or more of the terms "hazardous materials," "hazardous wastes," "hazardous substances," "industrial wastes," and "toxic pollutants," as such terms are defined under Environmental Laws, or any of them; (b) petroleum and petroleum products, including, without limitation, crude oil and any fractions thereof; (c) natural gas, synthetic gas, and any mixtures thereof; (d) asbestos and/or any material which contains any hydrated mineral silicate, including, without limitation, chrysotile, amosite, crocidolite, tremolite, anthophyllite, and/or actinolite, whether friable or non-friable; (e) polychlorinated biphenyl ("**PCBs**") or PCB containing materials or fluids; (f) radon; (g) any other hazardous or radioactive substance, material, pollutant, contaminant, or waste; and (h) any other substance with respect to which any Environmental Law or governmental authority requires environmental investigation, monitoring, or remediation.

As used herein, the term "**Environmental Laws**" means: all federal, state, and local laws, statutes, ordinances, and regulations, now or hereafter in effect, in each case as amended or supplemented from time-to-time, including, without limitation, all applicable judicial or administrative orders, applicable consent decrees, and binding judgments relating to the regulation and protections of human health, safety, the environment, and natural resources, including without limitation, ambient air, surface water, groundwater, wetlands, land surface or subsurface strata, wildlife, aquatic species and vegetation, including without limitation, the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended (42 U.S.C. §§ 9601 et seq.), the Hazardous Material Transportation Act, as amended (49 U.S.C. §§5101 et seq.), the Federal Insecticide, Fungicide, and Rodenticide Act, as amended (7 U.S.C. §§ 136 et seq.), the Resource Conservation and Recovery Act, as amended (42 U.S.C. §§ 9601 et seq.), the Toxic Substances Control Act, as amended (15 U.S.C. §§ 2601 et seq.), the Clean Air Act, as amended (42 U.S.C. §§ 7401 et seq.), the Federal Water Pollution Control Act, as amended (33 U.S.C. §§ 1251 et seq.), the Safe Drinking Water Act, as amended (42 U.S.C. §§300f et seq.) any state or local counterpart or equivalent of any of the foregoing, and any federal, state, or local transfer of ownership notification or approval statutes.

Section 6.04. Release of all Claims by Purchaser. Purchaser is relying solely upon Purchaser's own knowledge of the Property based on its own investigation, inspection, and due diligence of the Property in determining the Property's value and physical condition and Purchaser agrees that it shall, subject to the express warranties, representations, and conditions, if any, contained in this Agreement, assume the risk that adverse matters, including but not limited to, construction defects and adverse physical and environmental conditions, may not have been revealed by Purchaser's investigations. Except as expressly set forth in this Agreement to the contrary, Purchaser releases Seller and its respective successors and assigns from and against any

and all claims which Purchaser or any party related to or affiliated with Purchaser (each a “Purchaser-Related Party”) has or may have arising, arisen, or to arise out of or referring or relating in any way to the Property. Neither Purchaser, nor any Purchaser-Related Party shall look to Seller, or its successors and assigns in connection with the foregoing for any redress or relief. This release of all claims shall be given full force and effect according to each of its express terms and provisions, including those relating to unknown and unsuspected claims, damages, and causes of action. To the extent required to be operative, the disclaimers and warranties contained herein are “conspicuous” disclaimers for purposes of any applicable law, rule, regulation, or order.

Section 6.05 Survival. The provisions of Section 7 shall survive the Closing or any termination of this Agreement and shall not be deemed to have merged into any of the documents executed or delivered at the Closing.

Section 7.01 Limited Representations and Warranties of Seller. As of the Effective Date, Seller hereby represents and warrants to Purchaser as follows, each of which is being relied upon by Purchaser, shall be deemed to be restated as of the Closing, and shall survive Closing and not merge into any of the documents executed or delivered at the Closing:

(a) **No Violations of Agreements.** Neither the execution, delivery or performance of this Agreement by Seller, nor compliance with the terms and provisions hereof, will result in any breach of the terms, conditions or provisions of this Agreement, or conflict with or constitute a default under, or result in the creation of any lien, charge or encumbrance upon the Property, Seller, or any respective portion thereof pursuant to the terms of any indenture, lease, deed to secure debt, mortgage, deed of trust, note, evidence of indebtedness or any other agreement or instrument by which Seller or the Property is bound.

(b) **Litigation.** Seller has not received written notice and Seller has no knowledge of any pending or threatened litigation, arbitration, or legal or administrative suit, proceeding, or investigation which (i) if determined adversely to such Seller, materially and adversely affects the use or value of the Property or Seller or (ii) questions the validity of this Agreement, or any action taken or to be taken pursuant hereto or thereto, or (iii) involves condemnation or eminent domain proceedings involving the Property or any portion thereof.

(c) **Right of First Offer or Right of First Refusal.** No person or entity has any right or option (including any right of first refusal or right of first offer) to purchase all or any part of the Property.

(d) **Compliance with Laws.** Seller has not received written notice alleging any violations of law, municipal or county ordinances, or other legal requirements with respect to the Property.

(e) **Other Agreements.** Except for the Permitted Exceptions, there are no leases, management agreements, brokerage agreements, leasing agreements or other agreements or instruments in force or effect (by or through Seller) that grant to any person or any entity (other than Seller) any right, title, interest or benefit in and to all or any part

of the Property or any rights relating to the use, operation, management, maintenance or repair of all or any part of the Property which will survive the Closing or be binding upon Purchaser.

(f) **Ownership of the Property.** Seller owns fee title to the Property and the Property is not subject to any lease, license, or other occupancy agreement.

(g) **Governmental Authorization.** Seller has obtained or made or will obtain or make prior to or concurrently with the Closing, all authorizations, consents or approvals of and filings with any governmental authority or any other Person required with respect to Seller for the execution and delivery of any instrument delivered by Seller to Purchaser in connection with the transactions contemplated herein and the performance of its obligations thereunder.

(h) **Insurance.** Seller has not received written notice or demand from any of the insurers of all or any portion of the Property (or insurers of any activities conducted thereon) to correct or change any physical condition on the Property or any practice of Seller.

(i) **Possession.** No third party is entitled to possession or use any portion of the Property.

(j) **Accuracy of Information.** Neither this Agreement, nor any other document, certificate or instrument delivered by Seller to Purchaser in connection with the transactions contemplated herein contains any untrue statement of a material fact or omits to state a material fact necessary in order to make the statements contained therein not misleading. There is no material fact that has not been disclosed in writing to Purchaser that adversely affects in any material respect or, as far as Seller can now reasonably foresee, may adversely affect in any material respect, the business, operation, financial or other condition of Seller or the ability of Seller to perform its obligations under any instrument delivered by Seller to Purchaser in connection with the transactions contemplated herein.

Section 8.01 Limited Representations and Warranties of Purchaser. As of the Effective Date, Purchaser hereby represents and warrants to Seller as follows, each of which is being relied upon by Seller, shall be deemed to be restated as of the Closing, and shall survive Closing and not merge into any of the documents executed or delivered at the Closing:

(a) **Description.** Purchaser is the governing body of the Federally recognized Tribe located in the community of Wrangell, is qualified to conduct business in the state of Alaska, and has the requisite power and authority to enter into this Agreement and the instruments referenced herein, and to consummate the transactions contemplated hereby.

(b) **Authority.** Prior to the expiration of the Due Diligence Period, Purchaser will have taken all necessary action to authorize the execution, delivery and performance of this Agreement, and upon the execution and delivery of any document to be delivered by Purchaser on or prior to the Closing, this Agreement and such document shall constitute the valid and binding obligation and agreement of Purchaser, enforceable against Purchaser in accordance with its terms, except as enforceability may be limited by bankruptcy,

insolvency, reorganization, moratorium or similar laws of general application affecting the rights and remedies of creditors. The individuals executing this Agreement on behalf of the Purchaser have the power and authority to bind Purchaser to the terms and conditions of this Agreement.

(c) **No Conflict.** Neither the execution, delivery, or performance of this Agreement, nor the consummation of the transactions contemplated hereby is prohibited by, or requires Purchaser to obtain any consent, authorization, approval, or registration under any law, statute, rule, regulation, judgment, order, writ, injunction, or decree which is binding upon Purchaser which has not been previously obtained.

(d) **Enforceability.** This Agreement is a valid and binding obligation of Purchaser, enforceable against Purchaser in accordance with its terms.

(e) **Litigation.** Purchaser has not received written notice and Purchaser has no knowledge of any pending or threatened litigation, arbitration, or legal or administrative suit, proceeding, or investigation which (i) if determined adversely to such Seller, materially and adversely affects the use or value of the Property or Seller or (ii) questions the validity of this Agreement, or any action taken or to be taken pursuant hereto or thereto, or (iii) involves condemnation or eminent domain proceedings involving the Property or any portion thereof.

Section 9.01 Conditions Precedent to Purchaser's Obligations. The obligations of Purchaser hereunder to consummate the transactions contemplated hereunder shall in all respects be conditioned upon the satisfaction of each of the following conditions prior to or simultaneously with the Closing, any of which may be waived by Purchaser in its sole discretion by written notice to Seller at or prior to the Closing Date:

(a) Seller shall have performed all covenants, agreements and undertakings of Seller in this Agreement;

(b) All representations and warranties of Seller as set forth in this Agreement shall be true and correct in all material respects as of the date of Closing; and

In the event any condition in this Section 9.01 has not been satisfied (or otherwise waived in writing by Purchaser) prior to or on the Closing Date, Purchaser shall have the right to terminate this Agreement by written notice to Seller given prior to the Closing, and except for those provisions of this Agreement which by their express terms survive the termination of this Agreement, no party hereto shall have any other or further rights or obligations under this Agreement.

Section 9.02 Conditions Precedent to Seller's Obligations. The obligations of Seller hereunder to consummate the transactions contemplated hereunder shall in all respects be conditioned upon the satisfaction of each of the following conditions prior to or simultaneously with the Closing (or at such earlier time as may be provided below), any of which may be waived by Seller in Seller's sole discretion by written notice to Purchaser at or prior to the Closing Date:

(a) Purchaser shall have paid and Seller shall have received the Purchase Price, in the manner provided for in this Agreement;

(b) Purchaser shall have executed and delivered for recording, a dedicated, perpetual, and exclusive, access and utility easement for water, sewer, and electrical substantially in the form as described on Exhibit A hereto, which exhibit is hereby incorporated by reference as if fully set forth herein (“Access and Utility Easement”);

(c) Purchaser shall have executed and delivered for recording a dedicated and perpetual uplands preservation agreement to provide for on-site control, maintenance, and repair of upland streams that traverse Wood Street and through a portion of the Property to prevent adverse effects on neighboring properties (“Uplands Preservation Agreement”). The Uplands Preservation Agreement shall comply with Wrangell Municipal Code (“WMC”) 20.52.150 and be substantially in the form as described on Exhibit B hereto, which exhibit is hereby incorporated by reference as if fully set forth herein;

(d) Purchaser shall have executed and delivered for recording a dedicated and perpetual driveway ingress and egress agreement for any and all driveway(s) that traverse the Access and Utility Easement described in Section 9.02(b) (“Driveway Agreement”). The Driveway Agreement shall be in substantially the form as described on Exhibit C hereto, which exhibit is hereby incorporated by reference as if fully set forth herein; and

(e) Purchaser shall have delivered all of Purchaser’s Closing deliverables hereunder.

Section 10.01 Risk of Loss. If prior to the Closing Date any portion of the Property shall be taken by condemnation or eminent domain or damaged or destroyed by casualty, neither Party shall have the right to cancel this Agreement. Purchaser shall purchase the Property in accordance with this Agreement, and the Purchase Price and Impact Fees shall not be reduced; provided, however, that Seller’s rights to any award resulting from such taking or any insurance proceeds resulting from such casualty (less any sums expended by Seller for repair or restoration through the Closing Date) shall be assigned to Purchaser at the Closing. Purchaser and Seller hereby irrevocably waive the provision of any statute that provides for a different outcome or treatment if the Property shall be taken or damaged or destroyed by such casualty.

Section 11.01 No Assignment. This Agreement and all rights and obligations hereunder or any portion thereof shall not be assignable by Seller or Purchaser, without the prior written consent of the other Party, which consent shall not be unreasonably withheld, and any transfer or assignment in violation hereof shall be null and void and of no force or effect.

Section 12.01 Seller’s Indemnification. Following the Closing, Seller shall indemnify and hold Purchaser harmless from and against any and all costs, fees, expenses, damages, deficiencies, interest and penalties (including, without limitation, reasonable attorneys’ fees and disbursements) suffered or incurred by any such indemnified party in connection with any and all losses, liabilities, claims, damages and expenses (“**Losses**”), arising out of, or in any way relating to, (a) any breach or inaccuracy of any representation or warranty of Seller contained in this Agreement or in any Closing Document and (b) any breach of any covenant of Seller contained in

this Agreement which survives the Closing or in any Closing Document. The representations, warranties and covenants contained in this Agreement and the Closing Documents shall survive Closing.

Section 12.02 Purchaser's Indemnification. Following the Closing, Purchaser shall indemnify and hold Seller harmless from and against any and all costs, fees, expenses, damages, deficiencies, interest and penalties (including, without limitation, reasonable attorneys' fees and disbursements) suffered or incurred by any such indemnified party in connection with any and all losses, liabilities, claims, damages and expenses ("Losses"), arising out of, or in any way relating to, (a) any breach or inaccuracy of any representation or warranty of Purchaser contained in this Agreement or in any Closing Document and (b) any breach of any covenant of Purchaser contained in this Agreement which survives the Closing or in any Closing Document. The representations, warranties and covenants contained in this Agreement and the Closing Documents shall survive Closing.

Section 13.01 Delivery of Notices. Wherever any notice or other communication is required or permitted hereunder, such notice or other communication shall be in writing and shall be delivered by nationally recognized overnight courier (that provides a signed receipt in confirmation of delivery) or by confirmed electronic transmission (provided that a hard copy is sent via one of the other methods set forth in this Section 14.1 simultaneously therewith), or sent by U.S. certified mail, return receipt requested, postage prepaid, to the addresses or by electronic addresses set out below or at such other addresses as are specified by written notice delivered in accordance herewith:

| | |
|-----------|--|
| SELLER: | Borough Clerk City and Borough of Wrangell PO Box 531. Wrangell, Alaska 99929 |
| PURCHASER | Administrator Wrangell Cooperative Association PO Box 2021 Wrangell, Alaska 99929 |

With a copy to: Smith + Malek
 c/o Robert Luce
 101 South Capitol Blvd.
 Suite #1600
 Boise, ID 83702

Section 14.01 Remedies.

(a) **Default by Purchaser.** If there is a Purchaser's Default and Closing does not occur as a result thereof, Seller's sole and exclusive remedy shall be to terminate this Agreement by notice to Purchaser, and the Parties shall be released from further liability to each other hereunder, except for those obligations and liabilities that are expressly stated to survive termination. Seller shall have no right to specific performance or right to any damage other than as set forth herein.

(b) **Default by Seller.** If there is a Seller's Default and Closing does not occur as a result thereof, Purchaser's sole and exclusive remedy shall be to terminate this Agreement by notice to Seller, and the Parties shall be released from further liability to each other hereunder, except for those obligations and liabilities that are expressly stated to survive termination. Seller shall have no right to specific performance or right to any damages other than as set forth herein.

(c) **Lis Pendens.** This Agreement confers no present right, title, or interest in and to the Property and Purchaser agrees not to, and waives its right to file a *lis pendens* or other similar notice against the Property. Notwithstanding the foregoing, if Seller terminates this Agreement pursuant to a right given to it hereunder and Purchaser takes any action which interferes with Seller's ability to sell, exchange, transfer, lease, dispose of, or finance the Property or takes any other actions with respect thereto (including without limitation, the filing of any *lis pendens* or other form of attachment against the Property), then Purchaser shall be liable for all loss, cost, damage, liability, or expense (including without limitation, reasonable attorneys' fees, court costs, and disbursements and consequential damages) incurred by Seller by reason of such action by Purchaser.

(d) **Survival.** The provisions of this Section 14 shall survive the termination of this Agreement and the Closing and shall not be deemed to have merged into any of the documents executed or delivered at the Closing.

Section 15.01 Governing Law, Jurisdiction, and Venue. This Agreement shall be governed and construed in accordance with the laws of the state of Alaska. Each of the Parties irrevocably agrees that any legal action, suit, or proceeding arising, arisen, or to arise out of this Agreement shall be brought and determined in the state courts of the state of Alaska, First Judicial District at Wrangell.

Section 15.02 Merger; No Representations. This Agreement constitutes the sole and entire agreement of the Parties with respect to the subject matter contained herein and supersedes all prior and contemporaneous understandings and agreements, both written and oral, with respect

to such subject matter. This Agreement is entered into after full investigation, no party is relying upon any statement or representation, not set forth in this Agreement, made by any other party.

Section 15.03 Survival. Except as otherwise provided in this Agreement to the contrary, the terms, representations, conditions, and provisions of this Agreement shall survive the Closing and not merge into any of the documents executed or delivered at the Closing.

Section 15.04 Time Periods. If the time period by which any right, option, or election provided under this Agreement must be exercised, or by which any act required hereunder must be performed, or by which the Closing must be held, expires on a Saturday, Sunday, or holiday, then such time period shall be automatically extended to the next regularly scheduled Business Day.

Section 15.05 Modifications and Amendments. This Agreement cannot under any circumstance be modified or amended orally and no agreement shall be effective to waive, change, modify, terminate, or discharge this Agreement, in whole or in part, unless such agreement is in writing and is signed by both Parties.

Section 15.06 Successors and Assigns; Assignment. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective heirs or successors and permitted assigns.

Section 15.07 Severability. If any term or provision of this Agreement is invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect, invalidate, or render unenforceable any other term or provision of this Agreement. Upon such determination that any term or other provision is invalid, illegal, or unenforceable, the Parties hereto shall negotiate in good faith to modify this Agreement so as to affect the original intent of the Parties as closely as possible in a mutually acceptable manner in order that the transactions contemplated by this Agreement be consummated as originally contemplated to the greatest extent possible.

Section 15.08 Further Assurances. Each of the parties hereto shall execute and deliver such additional documents, instruments, conveyances, and assurances and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby, provided such documents are customarily delivered in real estate transactions in the State of Idaho and do not impose any material obligations upon any party hereunder except as set forth in this Agreement.

Section 15.09 No Waivers. No waiver by any party of any of the provisions hereof shall be effective unless explicitly set forth in writing and signed by the party providing the waiver. No waiver by either party of any failure or refusal to comply with any obligations under this Agreement shall be deemed a waiver of any other or subsequent failure or refusal to so comply.

Section 15.10 No Offer. This Agreement shall not be deemed an offer or binding upon Seller or Purchaser until this Agreement is fully executed and delivered by Seller and Purchaser.

Section 15.11 Time of the Essence. The parties hereto acknowledge and agree that, except as otherwise expressly provided in this Agreement, TIME IS OF THE ESSENCE for the performance of all actions (including, without limitation, the giving of Notices, the delivery of

documents, and the funding of money) required or permitted to be taken under this Agreement. Whenever action must be taken (including, without limitation, the giving of Notice, the delivery of documents, or the funding of money) under this Agreement, prior to the expiration of, by no later than, or on a particular date, unless otherwise expressly provided in this Agreement, such action must be completed by 11:59 PM on such date. However, notwithstanding anything to the contrary herein, whenever action must be taken (including, without limitation, the giving of Notice, the delivery of documents, or the funding of money) under this Agreement prior to the expiration of, by no later than, or on a particular date that is not a Business Day, then such date shall be extended until the immediately following Business Day.

Section 15.12 Possession. Full and exclusive possession of the Property shall be delivered by Seller to Purchaser following Closing on the Closing Date.

Section 15.13 Severability. This Agreement is intended to be performed in accordance with, and only to the extent permitted by, all applicable laws, ordinances, rules and regulations. If any provision of this Agreement, or the application thereof to any person or circumstance, shall, for any reason and to any extent be invalid or unenforceable, the remainder of this Agreement and the application of such provision to other persons or circumstances shall not be affected thereby but rather shall be enforced to the greatest extent permitted by law.

Section 15.14 Construction. This Agreement shall not be construed more strictly against one party than against the other merely by virtue of the fact that this Agreement may have been prepared by counsel for one of the Parties, it being mutually acknowledged and agreed that Seller and Purchaser and their respective counsel have contributed substantially and materially to the preparation and negotiation of this Agreement. Accordingly, the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Agreement or any exhibits or amendments hereto.

Section 15.15 General Provisions. No failure of any party to exercise any power given hereunder or to insist upon strict compliance with any obligation specified herein, and no custom or practice at variance with the terms hereof, shall constitute a waiver of any party's right to demand exact compliance with the terms hereof. This Agreement contains the entire agreement of the parties hereto, and no representations, inducements, promises, or agreements, oral or otherwise, between the parties not embodied herein shall be of any force or effect. Any amendment to this Agreement shall not be binding upon Seller or Purchaser unless such amendment is in writing and executed by Seller and Purchaser. The provisions of this Agreement shall inure to the benefit of and be binding upon the parties hereto and their respective heirs, legal representatives, successors, and assigns. The headings inserted at the beginning of each paragraph are for convenience only, and do not add to or subtract from the meaning of the contents of each paragraph. This Agreement shall be construed, interpreted and enforced under the laws of the state of Alaska. All personal pronouns used in this Agreement, whether used in the masculine, feminine, or neuter gender shall include all genders, and all references herein to the singular shall include the plural and vice versa.

Section 15.16 Attorney's Fees. If Purchaser or Seller brings an action at law or equity against the other in order to enforce the provisions of this Agreement or as a result of an alleged

default under this Agreement, the prevailing party in such action shall be entitled to recover court costs and reasonable attorney's fees actually incurred from the other.

Section 15.17 Effective Agreement. In no event shall any draft of this Agreement create any obligation or liability, it being understood that this Agreement shall be effective and binding only when a counterpart of this Agreement has been executed and delivered by each party hereto.

Section 15.18 Waiver of Trial by Jury. Seller and Purchaser each hereby knowingly and unconditionally waive any and all right to demand a jury trial in any action for the interpretation or enforcement of this Agreement.

Section 15.19 Counterparts and Electronic Signatures. This Agreement may be executed in one or more counterparts, all of which together shall constitute one and the same agreement. A signed copy of this Agreement delivered by email or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

Section 15.20 No Recordation. This Agreement shall not be recorded.

Section 15.21 No Brokers or Licensee Relationships. The Parties represent to each other that there are no brokers or licensees involved in the transaction and each Party agrees to indemnify, defend, and hold harmless the other Party from claims of any person for brokerage or finder's fees or commissions based upon any agreement or understanding alleged to have been made by any such person in connection with this Agreement.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed and delivered to be effective as of the Effective Date.

PURCHASER:

WRANGELL COOPERATIVE
ASSOCIATION, the governing body of a
Federally recognized Tribe located in the
community of Wrangell

By: _____
Name: Ed Rilatos
Title: President

SELLER:

CITY AND BOROUGH OF WRANGELL
ALASKA, @, a Unified Home Rule Borough

By: _____
Name: Patty Gilbert
Title: Mayor

By: _____
Name: Mason Villarma
Title: City Manager

Space Above Reserved for Recorder

UPLANDS PRESERVATION AGREEMENT

This Uplands Preservation Agreement ("Agreement") is made and entered into this _____ day of _____, 2025, ("**Effective Date**"), is entered into by and between the City and Borough of Wrangell, a Unified Home Rule Borough ("**Seller**"), having an address at 205 Brueger St., Wrangell, Alaska 99929 and the Wrangell Cooperative Association, the governing body of the Federally recognized Tribe located in the community of Wrangell ("**Purchaser**"), having an address at 1002 Zimovia Hwy, Wrangell, Alaska 99929. Seller and Purchaser may collectively be referred to herein as the "**Parties**" and individually as a "**Party**."

WHEREAS, Purchaser intends to purchase certain unimproved real property described as: Lot C-1 of the Healthcare Subdivision, Plat No. 2020-4, Parcel No. 02-035-310 consisting of 248,033 square feet, more or less, recorded at Book __, Page __, ("Property").

WHEREAS, Purchaser intends to build on and develop the Property.

WHEREAS, the Wrangell Municipal Code provides for the on-site control of excess runoff resulting from a development so as to prevent such runoff from adversely affecting neighboring parcels.

WHEREAS, Seller and Purchaser, its successors, assigns and heirs in interest, agree that the health, safety, and welfare of the residents of Wrangell, Alaska, Texas require that on-site control of excess runoff be maintained on the Property by Purchaser.

NOW, THEREFORE, in consideration of the foregoing recitals, the mutual covenants contained herein, and the following terms and conditions, the Parties agree as follows:

1. Purchaser shall adequately maintain on-site control of excess runoff. This includes but is not limited to all pipes, culverts, and channels built to convey excess runoff, as well as all structures, improvements, and vegetation provided to control the quantity and quality of excess runoff. Adequate maintenance is herein defined as good working conditions so that these facilities are performing their design functions.

2. Purchaser shall inspect the on-site controls and submit an inspection report annually to the Seller. The purpose of the inspection is to assure safe and proper functioning of the facilities. The inspection shall cover the entire facilities, and deficiencies shall be noted in the inspection report.
3. Purchaser hereby grants permission to Seller, its authorized agents and employees, to enter upon the Property and to inspect the on-site controls whenever the Seller deems necessary. The purpose of inspection is to follow-up on reported deficiencies and/or to respond to citizen complaints. Seller shall provide Purchaser with copies of the inspection findings and a directive to commence with the repairs if necessary.
4. In the event Purchaser fails to maintain the stormwater management facilities in good working condition acceptable to Seller, Seller may enter upon the Property and take whatever steps necessary to correct deficiencies identified in the inspection report and to charge the costs of such repairs to Purchaser. It is expressly understood and agreed that Seller is under no obligation to routinely maintain or repair said facilities, and in no event shall this Agreement be construed to impose any such obligation on Seller.
5. Purchaser shall perform the work necessary to keep these facilities in good working order as appropriate.
6. In the event Seller, pursuant to this Agreement, performs work of any nature, or expends any funds in performance of said work for labor, use of equipment, supplies, materials, and the like, Purchaser shall reimburse Seller upon demand.
7. This Agreement imposes no liability of any kind whatsoever on Seller and Purchaser agrees to hold Seller harmless for the design, construction, operation, maintenance or use of any on-site controls developed, constructed or used by Purchaser or its successor, assigns or heirs. Purchaser shall indemnify and hold harmless the City, its officers, employees, and agents from any direct or indirect loss, damage, liability, or expense and attorney's fees for any negligence whatsoever, arising out of the design, construction, operation, maintenance, condition or use of the on-site controls including any non-performance of the foregoing. Purchaser shall require any successor, assigns or heirs in interest to accept full responsibility and liability for the on-site controls. All the above shall be covenants running with the land. It is expressly contemplated that Purchaser shall impose these covenants upon all lots abutting, adjacent or served by the on-site controls. It is also expressly contemplated that Purchaser shall impose these covenants upon any successor, assigns or heirs in interest the full obligation and responsibility of maintaining and operating said on-site controls.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the Effective Date.

WRANGELL COOPERATIVE ASSOCIATION, the governing body of a federally recognized Tribe located in the community of Wrangell

By: _____
 Name: Ed Rilatos
 Title: President

CITY AND BOROUGH OF WRANGELL ALASKA, a Unified Home Rule Borough

By: _____
 Name: Patty Gilbert
 Title: Mayor

By: _____
 Name: Mason Villarma
 Title: City Manager

State of Alaska
 First Judicial District or Borough of Wrangell
 Or Municipality of Wrangell

On this ____ day of _____, 20____ before me, the undersigned notary public, personally appeared Ed Rilatos, known to me to be the President of the Wrangell Cooperative Association and the person whose name is subscribed to the within instrument and acknowledged that he executed the same for the purposes therein contained.

In witness whereof, I hereunto set my hand and official seal.

 Signature of Person Taking Acknowledgment
 Title or Rank: _____
 Serial Number, if any: _____
 My Commission Expires: _____

State of Alaska
 Judicial District or County of _____
 Or Municipality of _____

On this ____ day of _____, 20____ before me, the undersigned notary public, personally appeared Patty Gilbert, known to me to be the Mayor of the City and Borough of Wrangell, Alaska and the person whose name is subscribed to the within instrument and acknowledged that she executed the same for the purposes therein contained.

In witness whereof, I hereunto set my hand and official seal.

 Signature of Person Taking Acknowledgment
 Title or Rank: _____
 Serial Number, if any: _____
 My Commission Expires: _____

State of Alaska
First Judicial District or Borough of Wrangell
Or Municipality of Wrangell

On this ____ day of _____, 20____ before me, the undersigned notary public, personally appeared Mason Villarma known to me to be the City Manager of the City and Borough of Wrangell, Alaska and the person whose name is subscribed to the within instrument and acknowledged that he executed the same for the purposes therein contained.

In witness whereof, I hereunto set my hand and official seal.

Signature of Person Taking Acknowledgment
Title or Rank: _____
Serial Number, if any: _____
My Commission Expires: _____

Space Above Reserved for Recorder

UTILITY RESERVATION AND EASEMENT AGREEMENT

This RESERVATION AND EASEMENT AGREEMENT (this “Agreement”) is made and entered into by and among the Wrangell Cooperative Association (“Grantor”), whose address is PO Box 2021, Wrangell, AK 99929 and the City and Borough of Wrangell (“Grantee”), whose address is P.O. Box 531, Wrangell, AK 99929, to be effective as of _____, 2025 (the “Effective Date”). The Grantor and Grantee may sometimes be referred to separately as a “Party” and collectively as the “Parties.”

RECITALS

WHEREAS, pursuant to that certain Purchase and Sale Agreement (“Purchase and Sale Agreement”), Grantee intends to sell to Grantor that certain real property commonly known as Lot C-1 of the Healthcare Subdivision, , Parcel No. 02-035-310, , more or less, recorded at Book ____, Page as more particularly described in **Exhibit A** attached hereto (the “Property”).

WHEREAS, Grantee desires to reserve an easement over, under, and across a portion of the Property for the installation, maintenance, repair, replacement, and operation of utility infrastructure, including but not limited to water, sewer, electricity, telecommunications, and stormwater drainage (the “Utilities”).

WHEREAS, the Grantor acknowledges and agrees to grant to Grantee an easement for the Utilities and accepts the obligations and limitations set forth in this Agreement.

WHEREAS, the Parties intend for the consummation of this Agreement to occur simultaneously with, and be conditioned upon, the closing of the Purchase and Sale Agreement.

AGREEMENT

NOW, THEREFORE, in consideration of the covenants and undertakings set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties intending to be legally bound, agree as follows:

1. Recitals. Each Recital stated above is hereby expressly incorporated herein by reference as if fully set forth in the body of this Agreement.

2. Grant of Easement. Grantor hereby grants to Grantee and its successors, assigns, licensees, and utility service providers a dedicated, perpetual, and exclusive fifty (50) foot easement (the "Easement") over, under, and across the portion of the Property described in **Exhibit B** (the "Easement Area") for the purpose of constructing, installing, operating, maintaining, repairing, replacing, relocating, and removing the Utilities.
3. Rights of Grantee. Grantee, its agents, employees, contractors, and utility service providers shall have the right to enter upon the Easement Area at reasonable times to install, maintain, repair, replace, and operate the Utilities. Grantee shall have the right to trim, cut, and remove any trees, shrubs, or other vegetation within the Easement Area that, in Grantee's reasonable judgment, may interfere with the utilities or access thereto. Grantee shall restore any disturbed areas of the Property to substantially the same condition as prior to entry, to the extent reasonably practicable.
4. Restrictions on Grantor. Grantor shall not construct any permanent or temporary structures within the Easement Area that would materially interfere with the use of the Easement and shall not alter the grade or otherwise disturb the Easement Area in a manner that would interfere with the installation, maintenance, or operation of the Utilities without prior written consent from Grantee including, but not limited to:
 - a. Buildings, sheds, garages, or other structures.
 - b. Fences, walls, or other barriers.
 - c. Trees, shrubs, or other landscaping that could interfere with the utilities or access thereto.
 - d. Parking areas, driveways, or other paved surfaces.
5. Successors and Assigns. This Agreement shall run with the land and be binding upon and inure to the benefit of the Parties hereto and their respective successors and assigns.
6. No Third-Party Rights. This Agreement is not intended to create, nor shall it be interpreted or construed to create, any rights in a person or entity not a party hereto.
7. Entire Agreement. This Agreement constitutes the entire agreement between the Parties with respect to the subject matter hereof and supersedes all prior or contemporaneous communications and proposals, whether oral or written.
8. Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.
9. Amendments. Any amendment to this Agreement must be in writing and signed by both Parties.
10. Severability. If any part of this Agreement is held to be illegal by a court, the validity of the remaining parts shall not be affected, and the rights and obligations of the Parties shall be construed and enforced as if the Agreement does not contain the particular part held to be invalid.
11. Governing Law. This Agreement shall be construed and enforced in accordance with the laws of the State of Alaska.

[Signature and Acknowledgements Follow]

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the Effective Date.

WRANGELL COOPERATIVE ASSOCIATION, the governing body of a federally recognized Tribe located in the community of Wrangell

By: _____
Name: Ed Rilatos
Title: President

CITY AND BOROUGH OF WRANGELL ALASKA, a Unified Home Rule Borough

By: _____
Name: Patty Gilbert
Title: Mayor

By: _____
Name: Mason Villarma
Title: City Manager

State of Alaska
First Judicial District or Borough of Wrangell
Or Municipality of Wrangell

On this ____ day of _____, 20____ before me, the undersigned notary public, personally appeared Ed Rilatos, known to me to be the President of the Wrangell Cooperative Association and the person whose name is subscribed to the within instrument and acknowledged that he executed the same for the purposes therein contained.

In witness whereof, I hereunto set my hand and official seal.

Signature of Person Taking Acknowledgment
Title or Rank: _____
Serial Number, if any: _____
My Commission Expires: _____

State of Alaska
 Judicial District or County of _____
 Or Municipality of _____

On this ____ day of _____, 20____ before me, the undersigned notary public, personally appeared Patty Gilbert, known to me to be the Mayor of the City and Borough of Wrangell, Alaska and the person whose name is subscribed to the within instrument and acknowledged that she executed the same for the purposes therein contained.

In witness whereof, I hereunto set my hand and official seal.

 Signature of Person Taking Acknowledgment
 Title or Rank: _____
 Serial Number, if any: _____
 My Commission Expires: _____

State of Alaska
 First Judicial District or Borough of Wrangell
 Or Municipality of Wrangell

On this ____ day of _____, 20____ before me, the undersigned notary public, personally appeared Mason Villarma known to me to be the City Manager of the City and Borough of Wrangell, Alaska and the person whose name is subscribed to the within instrument and acknowledged that he executed the same for the purposes therein contained.

In witness whereof, I hereunto set my hand and official seal.

 Signature of Person Taking Acknowledgment
 Title or Rank: _____
 Serial Number, if any: _____
 My Commission Expires: _____

Space Above Reserved for Recorder

DRIVEWAY AGREEMENT

This DRIVEWAY AGREEMENT (this “Agreement”) is made and entered into by and among the City and Borough of Wrangell (“City”), whose address is P.O. Box 531, Wrangell, AK 99929, and Wrangell Cooperative Association (“WCA”), whose address is PO Box 2021, Wrangell, AK 99929 to be effective as of _____, 2025 (the “Effective Date”). The City and WCA may sometimes be referred to separately as a “Party” and collectively as the “Parties.”

RECITALS

WHEREAS, pursuant to that certain Purchase and Sale Agreement executed on _____, 2025 (“Purchase and Sale Agreement”), the City has agreed to sell certain property owned by the City and located in the City and Borough of Wrangell, Alaska to WCA, as more particularly described in the Purchase and Sale Agreement.

WHEREAS, development of the Property may require the construction of multiple entrance points (each a “Driveway”) to provide access to and from Wood Street.

WHEREAS, the City wishes to retain the right, and WCA wishes to grant to the City, the right to approve the location, design, and construction of any such Driveway prior to their construction.

WHEREAS, the Parties intend for the consummation of this Agreement to occur simultaneously with, and be conditioned upon, the closing of the Purchase and Sale Agreement.

AGREEMENT

NOW, THEREFORE, in consideration of the covenants and undertakings set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties intending to be legally bound, agree as follows:

1. Recitals. Each Recital stated above is hereby expressly incorporated herein by reference as if fully set forth in the body of this Agreement.
2. Covenant to Obtain Permission. WCA, and WCA’s successors, heirs, and assigns, shall not construct, install, or alter a Driveway on the Property without first obtaining prior written consent from the City, which shall not be unreasonably withheld, conditioned, or delayed.
3. Request for Approval. WCA shall submit a written request to the City detailing the proposed location, design, and construction plans for the Driveway. The City shall review the request in

accordance with City policies, procedures, and ordinances in effect at the time of the request and will provide written approval or denial, including specific reasons for any denial.

4. Binding Effect and Runs with the Land. This covenant shall run with the land and be binding upon WCA and all future owners, successors, and assigns of the Property. This Agreement shall be recorded in records of the Wrangell-Petersburg Borough Recorder's Office to provide notice to all subsequent owners.
5. Enforcement. The City shall have the right to enforce violations of the terms of this Agreement. If the City finds what appears to be a violation, it may exercise its discretion to seek injunctive relief in any court having jurisdiction. The failure of the City to discover a violation or to take immediate action to correct a violation shall not bar it from doing so at a later time. The City shall be entitled to recover reasonable attorneys' fees, costs, and expenses incurred with respect to such enforcement from WCA.
6. No Third-Party Rights. This Agreement is not intended to create, nor shall it be interpreted or construed to create, any rights in a person or entity not a party hereto.
7. Entire Agreement. This Agreement constitutes the entire agreement between the Parties with respect to the subject matter hereof and supersedes all prior or contemporaneous communications and proposals, whether oral or written.
8. Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.
9. Amendments. Any amendment to this Agreement must be in writing and signed by both Parties.
10. Severability. If any part of this Agreement is held to be illegal by a court, the validity of the remaining parts shall not be affected, and the rights and obligations of the Parties shall be construed and enforced as if the Agreement does not contain the particular part held to be invalid.
11. Governing Law. This Agreement shall be construed and enforced in accordance with the laws of the State of Alaska.

[Signature and Acknowledgements Follow]

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the Effective Date.

WRANGELL COOPERATIVE ASSOCIATION, the governing body of a federally recognized Tribe located in the community of Wrangell

By: _____
Name: Ed Rilatos
Title: President

CITY AND BOROUGH OF WRANGELL ALASKA, a Unified Home Rule Borough

By: _____
Name: Patty Gilbert
Title: Mayor

By _____
Name: Mason Villarma
Title: City Manager

State of Alaska
First Judicial District or Borough of Wrangell
Municipality of Wrangell

On this ____ day of _____, 20____ before me, the undersigned notary public, personally appeared Ed Rilatos, known to me to be the President of the Wrangell Cooperative Association and the person whose name is subscribed to the within instrument and acknowledged that he executed the same for the purposes therein contained.

In witness whereof, I hereunto set my hand and official seal.

Signature of Person Taking Acknowledgment
Title or Rank: _____
Serial Number, if any: _____
My Commission Expires: _____

State of Alaska
 First Judicial District or Borough of Wrangell
 Or Municipality of Wrangell

On this ____ day of _____, 20____ before me, the undersigned notary public, personally appeared Patty Gilbert, known to me to be the Mayor of the City and Borough of Wrangell, Alaska and the person whose name is subscribed to the within instrument and acknowledged that she executed the same for the purposes therein contained.

In witness whereof, I hereunto set my hand and official seal.

 Signature of Person Taking Acknowledgment
 Title or Rank: _____
 Serial Number, if any: _____
 My Commission Expires: _____

State of Alaska
 First Judicial District or Borough of Wrangell
 Or Municipality of Wrangell

On this ____ day of _____, 20____ before me, the undersigned notary public, personally appeared Mason Villarma known to me to be the City Manager of the City and Borough of Wrangell, Alaska and the person whose name is subscribed to the within instrument and acknowledged that he executed the same for the purposes therein contained.

In witness whereof, I hereunto set my hand and official seal.

 Signature of Person Taking Acknowledgment
 Title or Rank: _____
 Serial Number, if any: _____
 My Commission Expires: _____

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

| | | |
|---------------------------|---------------------------|---------------|
| <u>AGENDA ITEM TITLE:</u> | <u>DATE:</u> | June 24, 2025 |
| | <u>Agenda Section</u> | 13 |

Approval of a contract award to Marble Island LLC in the amount of \$1,248,182 for the St. Michaels Street Rehabilitation Project

SUBMITTED BY:

Mason Villarma, Borough Manager
Mike Howell, Senior Project Manager

FISCAL NOTE:

Expenditure Required: \$1,248,182

FY 26: \$1,248,182

Amount Budgeted:

Account Number(s):

Account Name(s):

CIP St. Michaels Street Rehabilitation
Project

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 Checklist and Tabulation Summary for the St. Michael's Street Road Construction Project

RECOMMENDATION MOTION:

Move to approve a contract award to Marble Island LLC in the amount of \$1,248,182 for the St. Michaels Street Rehabilitation Project.

SUMMARY STATEMENT:

The St. Michaels Street Rehabilitation Project consists of comprehensive reconstruction from Front Street to Church Street. Project activities include mobilization, traffic control, demolition and disposal, erosion control, clearing and grubbing, excavation, imported fill, installation of water, sewer, and storm drain systems, concrete surfacing, curb and gutter construction, landscaping including topsoil and seeding, reconstruction of rock walls, removal and replacement of chain link fencing, construction surveying, and other associated miscellaneous improvements. The Engineer's estimate placed the project's cost between \$1.0 million and \$1.5 million.

Marble Island LLC submitted the responsive and responsible low bid of \$1,248,182. All work will take place on St. Michaels Street between Front Street and Church Street in Wrangell, Alaska, with substantial completion required by October 30, 2025.

This contract award will allow the project to proceed promptly, ensuring improvements to critical infrastructure within the Borough. Given that the figure is above the FY 2026 budgeted amount in the General Fund capital project fund (\$1.1M), the Assembly will have to amend the FY 2026 budget by \$148,182 to appropriate adequate funding to the project.

St. Michael's Street Road Construction
 Bid Opening: Friday, June 13th at 2:00 p.m.
 Assembly Chambers via Teleconference

Item a.

| Bidder's Name | Bid Bond | Bid Schedule | Signed Bid Proposal | Addenda | Bid | Bid Modification | Total Bid with Modification | Total Based on 5% Local Bidder Preference (if applicable) |
|--|----------|--------------|---------------------|---------|-----------------|------------------|-----------------------------|---|
| | | | | #1 | | | | |
| Ketchikan Ready Mix & Quarry, Inc | X | X | x | x | \$ 1,687,200.00 | \$ - | \$ 1,687,200.00 | \$ 1,602,840.00 |
| Marble Island LLC | X | X | x | x | \$ 1,248,182.00 | \$ - | \$ 1,248,182.00 | \$ 1,248,182.00 |
| Tideline Construction LLC | X | X | x | x | \$ 1,308,955.00 | \$ - | \$ 1,308,955.00 | \$ 1,308,955.00 |
| Rock n Road Construction, Inc. | X | X | x | x | \$ 1,752,815.00 | \$ - | \$ 1,752,815.00 | \$ 1,752,815.00 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

Verified By: Michael C. Howell

Witnessed By: Charles F. Villanueva

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

| | | |
|---------------------------|---------------------------|---------------|
| <u>AGENDA ITEM TITLE:</u> | <u>DATE:</u> | June 24, 2025 |
| | <u>Agenda Section</u> | 13 |

ORDINANCE No. 1087 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADDING CHAPTER 20.62, PLANNED UNIT DEVELOPMENTS AND AMENDING SEVERAL SECTIONS IN TITLE 20 – ZONING, TO ADD AND REFERENCE PLANNED UNIT DEVELOPMENTS TO THE WRANGELL MUNICIPAL CODE

SUBMITTED BY:

Kate Thomas, Economic Development Director

FISCAL NOTE:

Expenditure Required: \$XXX Total

| | |
|--------------------------|-------------------|
| Fiscal Year (FY): | Amount: \$ |
|--------------------------|-------------------|

Amount Budgeted:

| | |
|-----|----|
| FY: | \$ |
|-----|----|

Account Number(s):

| |
|-----------------|
| XXXXXX XXX XXXX |
|-----------------|

Account Name(s):

| |
|-----------------|
| Enter Text Here |
|-----------------|

Unencumbered Balance(s) (prior to expenditure):

| |
|-------|
| \$XXX |
|-------|

Reviews/Approvals/Recommendations

| | |
|-------------------------------------|--------------------------------|
| <input checked="" type="checkbox"/> | Commission, Board or Committee |
| Name(s) | Planning and Zoning Commission |
| Name(s) | |
| <input checked="" type="checkbox"/> | Attorney |
| <input type="checkbox"/> | Insurance |

ATTACHMENTS: 1. Ordinance No. 1087 – Planned Unit Developments

RECOMMENDATION MOTION:

Move to approve first reading of Ordinance No. 1087 and move to a second reading with a Public Hearing to be held on July 22, 2025.

SUMMARY STATEMENT: This agenda item seeks Assembly approval of Ordinance No. 1087, which adds a new chapter to the Wrangell Municipal Code to establish Planned Unit Developments (PUDs) as a land use tool. The ordinance also makes related amendments to

Title 20 – Zoning. The proposed PUD code provides an alternative development pathway that supports coordinated, flexible design in both residential and mixed-use projects.

The Planning and Zoning Commission began its review of the PUD ordinance in 2021 and conducted multiple work sessions in 2023 and 2025. Draft code provisions were reviewed at Planning Commission meetings on April 10, May 8, and June 19, 2025. These reviews included opportunities for discussion on applicability, design standards, public access, clustering, and subdivision integration. Following revisions, the Commission voted to recommend adoption of the final draft code at its June 19 meeting.

The purpose of the Planned Unit Development ordinance is to encourage creative, efficient, and coordinated land development that may not fit within the parameters of conventional zoning.

Key provisions include:

- **Applicability:** Permitted in zoning districts where allowed as a conditional use; minimum size of one acre under single ownership or control.
- **Permitted Uses:** May include residential, commercial, industrial, or mixed-use development.
- **Development Standards:** Allows limited deviation from traditional zoning standards, including:
 - Lot size
 - Internal setbacks
 - Housing type variety
 - Subdivision design standards

Adjustments must demonstrate no material adverse impacts and consistency with public health, safety, and the comprehensive plan.
- **Ownership and Maintenance:** Requires recorded plans outlining ownership and maintenance responsibilities for all common spaces and shared infrastructure.
- **Phased Development:** PUDs may be developed in stages, with each phase required to be independently functional.
- **Subdivision Integration:** When subdivision is included in a PUD, the application will replace the preliminary plat and be processed concurrently in accordance with WMC 19.12 and 19.16. **Final plat approval for PUDs with subdivision remains the responsibility of the Borough Assembly.**
- **Review Authority:**
 - The Planning Commission is the final authority for PUDs without subdivision.
 - The Planning Commission provides a recommendation to the Assembly for PUDs with subdivision.

- **Approval Findings:** The code outlines specific findings that must be made to support approval, including justification of any deviations, adequacy of utilities and roads, and conformance with the comprehensive plan.
- **Expiration:** PUD approvals expire after two years if no development has commenced.

CITY AND BOROUGH OF WRANGELL, ALASKA
ORDINANCE NO. 1087

AN ORDINANCE OF THE ASSEMBLY OF THE CITY AND BOROUGH
OF WRANGELL, ALASKA, ADDING CHAPTER 20.62, PLANNED UNIT
DEVELOPMENTS (PUD) AND AMENDING SEVERAL SECTIONS IN
TITLE 20 – ZONING, TO ADD AND REFERENCE PLANNED UNIT
DEVELOPMENTS TO THE WRANGELL MUNICIPAL CODE

BE IT ORDAINED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF
WRANGELL, ALASKA:

The changes to the existing code are shown in track changes.

SEC. 1. Action. The purpose of this ordinance is to add Chapter 20.62 – Planned Unit Developments and to amend several sections of Title 20 – Zoning, to add reference to Planned Unit Developments in the Wrangell Municipal Code.

SEC 2. Addition. Section 20.08.602 - Definition for Planned Unit Development is hereby added to Chapter 20.08 – Definitions, as follows:

Chapter 20.08

Definitions

Sections:

...

20.08.602 Planned Unit Development.

...

20.08.602 Planned Unit Development.

A Planned Unit Development (PUD) is a device that allows a residential, commercial, industrial or mixed-use development to be planned and built as a unit, or as phased units, and permits flexibility and variation in many of the traditional controls related to density, land use, setback, open space and other design elements, and the timing and sequencing of the construction.

SEC 3. Addition. Section 20.26.035 - Zimovia Highway Mixed Use District is hereby added to Chapter 20.26 - Zimovia Highway Mixed-Use District, as follows:

Chapter 20.26

Zimovia Highway Mixed-Use District

Sections:

...

20.26.035 Conditional Uses.

...

20.26.035 Conditional Uses.

The following are uses which may be permitted in this district by action of the commission under the conditions and procedure specified in Chapter 20.68 WMC:

A. Residential planned unit developments and cluster housing developments;

B. Vacation rental dwellings and bed and breakfast inns.

SEC 4. Amendment. Section 20.28.040 - Conditional Uses in the Rural Residential 1 District in the Wrangell Municipal Code is hereby amended as follows:

Chapter 20.28
Rural Residential District

Sections:

...

20.28.040 Conditional Uses.

...

W. Condominiums and planned unit developments if water and sewer are available.

SEC. 5. Amendment. The following Sections in Chapter 20.52 – Standards in the Wrangell Municipal Code are hereby amended as follows:

Section 20.52.090 - Density – Minimum lot size

Chapter 20.52

Standards

...

20.52.090 Density – Minimum lot size.

A. Within a single-family residential district, or within a multifamily residential district, the minimum lot area shall be 5,000 square feet per single-family residential unit. The minimum lot area for all multifamily structures shall be 800 square feet per residential unit for a one- or two-story structure, and 700 square feet per residential unit for a three-story structure so long as all setback requirements are met and developments have a density of at least 12 units per acre when within a multifamily district. The minimum lot area for the single-family medium density district is 15,000 square feet. The minimum lot area in either of the rural residential districts shall be 15,000 square feet, except that the minimum lot area may be 10,000 square feet for lots served by public water and sewer service, or for lots entirely within an area for which a local improvement district is proposed and a central sanitary sewer system is approved by the State Department of Environmental Conservation. The planning commission may require lot areas larger than 15,000 square feet for lots in rural residential districts which are not served by public sewer and water systems, in order to provide adequate separation of sewer and water systems. The minimum lot area in the rural commercial district is 5,000 square feet. The Zimovia Highway Mixed- Use District minimum lot area is 2 acres, except that the minimum lot area may be 10,000 square feet for lots that are developed exclusively for [single-family](#)-residential use [and planned developments](#). No minimum lot area requirements are imposed for the commercial and industrial districts.

...

SEC 6. Addition. Chapter 20.62 – Planned Unit Developments is hereby added as follows:

Chapter 20.62
Planned Unit Developments (PUD)

Sections:

20.62.010 Scope and Purpose.

20.62.020 Applicability.

20.62.030 Objectives.

20.62.040 Development Standards.

20.62.050 PUD Application Requirements.

20.62.060 Procedure.

20.62.010 Scope and Purpose.

This chapter applies to all Planned Unit Developments in the City and Borough of Wrangell. The purpose of a Planned Unit Development (PUD) is to accommodate new and imaginative design concepts and land development, providing for flexibility and variation in the general design standards to promote and improve the health, safety, and general welfare of the residents, consistent with the Borough's adopted comprehensive plan.

20.62.020 Applicability.

- A. Planned Unit Developments are allowed in a zoning district only when allowed by the code provisions specifically applicable to that district. PUD applications shall identify the base zoning district that applies.
- B. All uses that are allowed within the base zoning district are permitted within a PUD. A PUD may consist of residential, noncommercial, commercial, or industrial uses or a combination thereof, subject to any limitations or exceptions provided in this title.
- C. The land area proposed for the PUD shall include a contiguous area of land at least one acre in size, all of which is under single ownership or control at the time of application.

20.62.030 Objectives.

A. Commercial.

Commercial PUD Districts should be designed to produce more attractive and functional clusters and commercial centers than the strip development that is frequently produced by the application of conventional zoning regulations. Commercial uses and buildings shall be planned as groups having common parking areas and common ingress and egress points in order to reduce the number of potential accident locations at intersections.

B. Industrial.

Industrial uses should promote efficient use of land and services by grouping buildings in parklike surroundings and utilizing landscaping and existing trees as buffers to screen lighting, parking areas, loading areas or docks and/or outdoor storage of raw materials or products.

D. Residential.

Residential PUDs should be designed to produce a variety of housing types and/or cluster housing and provide for more usable open space, better recreation opportunities, and efficient utility and road networks.

E. Mixed Use.

Mixed-use PUD Districts should promote the objectives of innovative design of their individual uses and encourage creative groupings of different but complementary uses to establish high-quality living environments. Mixed-use PUD Districts may encourage co-location of residential and working areas, or activity centers that incorporate a variety of uses.

20.62.040 Development Standards.

A. Intent.

Planned Unit Developments allow for variation in many of the traditional controls related to density, land use, setback, open space, and other design elements, and the timing and sequencing of the construction. Each PUD application may request only the following types of adjustments from base zoning district standards:

1. Minimum lot sizes.
2. Increased non-residential development intensity.
3. Reduced or reorganized internal building setbacks.
4. Additional types of housing.
5. Subdivision standards.

B. General Standards.

All developments shall comply with applicable state and local building and fire codes. The minimum separation between detached structures shall be ten feet (10') unless a greater separation is required by fire or building codes. Review and approval of a Planned Unit Development by the Planning Administrator, Planning and Zoning Commission, or Borough Assembly does not supersede or waive any separate review, permitting, or approval requirements of the Borough's building officials, permitting offices, or state fire marshal.

C. Minimum Lot Sizes.

Residential and cluster housing development project permits the size of residential lots within a subdivision to be reduced below the minimum lot size required by the zoning district within which the subdivision is located; provided, that the average dwelling density of the entire development does not exceed the maximum overall density permitted by the applicable zoning district and comprehensive plan designation.

D. Commercial, industrial, and mixed-use standards.

Property adjacent to the perimeter proposed for nonresidential use and adjacent to property outside of the PUD area and within a residential zone shall maintain all specific setback or buffer requirements typically required for such uses when adjacent to property within a residential zone. Consideration shall be given to incorporating design features such as fencing, landscaping, or transitional building design to further reduce potential impacts between differing land uses within the PUD.

F. Setbacks.

All developments that propose reduced or zero setbacks from what is outlined in WMC 20.52 Standards, shall comply with the following development standards;

1. Lots with a reduced or zero lot line shall provide drainage easements of sufficient size to maintain drainage on the site;

2. The PUD plat shall indicate the reduced or zero setback lines and all easements shall be shown on the plat and incorporated into each deed transferring the title of the property;
3. In no case shall a property with a reduced or zero lot line be allowed adjacent to a property that is not part of the PUD.

G. Staged development.

A PUD proposed for phased or staged development shall be designed and constructed so that each stage is independently functional and self-sustaining, in the event that subsequent phases are not completed. A subdivision proposed for completion in stages shall be designed and constructed so that each stage will be self-supporting should future proposed stages not occur. The development plan should include a detailed description of each development stage and the expected timeline for implementation. All areas designed for future expansion or not intended for immediate improvement or development shall be landscaped or otherwise maintained in a neat and orderly manner.

H. Ownership and Common Spaces.

Each PUD shall clearly identify the ownership, management, and maintenance responsibilities for all individual dwelling units and common spaces. These responsibilities shall be clearly assigned to the public, homeowner's association, and/or private owners and documented in the development plan and plat, which shall be recorded at the time of establishment. Provisions shall include terms for maintenance and utility cost allocation; appearance, cleanliness, and rules for use; upkeep of common areas; and enforcement and dispute resolution for any violations of the agreement. Any agreements, covenants or restrictions of the PUD shall accompany any future deeds transferring title to the property.

I. Subdivisions.

Departure from the subdivision regulations and development standards requires the applicant to demonstrate that adequate provisions will be made for sufficient light and air, that the density of development is compatible with surrounding land uses, that pedestrian and vehicular traffic circulation systems are safe and efficient, that the development will progress in orderly phases, and that the public health, safety, and general welfare will be protected.

J. Utility and Road Networks.

Any Commercial, Industrial, and Mixed-Use PUDs must have direct access to an arterial or collector street. All required utilities, roads, and services must be constructed, installed and available for immediate use upon occupancy for all PUDs.

20.62.050 PUD Application Requirements.

A. An application and development plan for a PUD shall be submitted to the Planning Administrator for review and recommendation to the Planning Commission. In addition to the general application, the PUD development plan shall include the following:

1. A narrative description of the purpose and objective for the PUD as a whole and for any development areas it contains:
 - a. The uses to be allowed as principal, accessory, or conditionally permitted; and
 - b. The development standards that apply to lands contained within the PUD and its development areas; and
 - c. Any specific development standards applicable to all proposed uses.
2. A surveyed map drawn to scale and showing the external boundaries of the PUD and the boundaries of any internal development areas. These areas shall be clearly labeled to correspond with the narrative description.
3. A program of development outlining the stages of future development and the phase for current approval;
4. The time schedule for construction and completion of all stages and phases;
5. A narrative description demonstrating that each stage is capable of independent development;
6. The general location and size of the area involved and the nature of the landowner's interest in the land to be developed;
7. The density of land use to be allocated within various portions of the development.
8. The location, function, ownership and manner of maintenance of common open space during construction; by development phase, and after final completion;
9. The use, height, bulk and location of buildings and other structures;
10. A utilities and drainage plan;
11. The proposed covenants, easements or other restrictions to be affecting land use, buildings and structures, including public utility and access easements;
12. A plan showing parking; loading areas; snow removal and storage areas; the proposed location and width of streets and rights-of-way; and how the new or existing streets connects with other public facilities in proximity to the PUD;
13. In the case of PUDs that are developed in phases, a schedule showing when each phase of development and/or platting is intended to be submitted;
14. A list of all permits required from local, state and federal agencies for the uses and site development proposed in the PUD;
15. Site plans sufficient to illustrate above listed requirements or other conditions required by staff;
16. A description of methods to ensure maintenance of any common areas and facilities; and

17. Where practical and safe, and where other means of access have not been provided, public access easements or dedications may be required to connect to public lands or non-motorized transportation corridors.

20.62.060 Procedure.

A. Administrative Review.

The applicant shall submit the PUD application to the Zoning Administrator to review for completeness. A PUD application may be utilized to include a review and determination of a conditional use and be in lieu of a separate conditional use permit application and determination when a use or uses are proposed that require a conditional use permit in the base zoning district. The applicant shall include any requested conditional uses in its PUD application. Following approval by the Zoning Administrator, the application shall proceed to the Commission for review and approval or recommendation to the Borough Assembly.

B. Commission Preliminary Review and Public Hearing.

The Commission shall set a date for and hold a public hearing upon receipt of each completed and properly submitted application to conduct a preliminary review of the PUD application and development plan. At least 10 days before the hearing, a public notice specifying the subject, time, and place of the hearing shall be posted at City Hall. In addition, at least 10 days' notice of the time and place of the hearing shall be mailed to the applicant and all property owners within 300 feet of the property involved. The purpose of the preliminary review is to provide feedback to the applicant and inform any conditions for approval so that the applicant may modify the development plan and prepare a final PUD application. Following the preliminary review and public hearing, the applicant shall submit the final PUD application identifying any conditions or modifications for approval to the Commission.

C. Commission Review of Non-Subdivision PUDs.

If a PUD does not include a subdivision, the Commission shall be the final decision-maker on the PUD application and shall approve or deny the PUD application and any requested conditional uses. Approval or denial shall be in the form of written findings of fact, conclusions of law, and in the case of approval, conditions of approval.

D. Commission Review of Subdivision PUDs.

When a PUD includes a subdivision, the processing of the PUD application and subdivision application shall occur concurrently. The Commission shall recommend approval or denial of the PUD and the subdivision, and any requested conditional uses, to the Assembly. The recommended approval or denial shall be in the form of written findings of fact, conclusions of law, and in the case of approval, conditions of approval. PUDs requiring subdivision platting shall comply with the requirements of WMC 19.12 and 19.16.

E. Required Findings.

1. In order to grant or recommend approval of a PUD, the Commission shall make, with respect to the requested adjustments from the base zoning district or other WMC standards, the following findings:
 - a. The deviations will not have a material adverse impact on surrounding uses as conditioned and will not be detrimental to public health, safety or welfare;
 - b. Exception from standard district requirements is warranted by the design and other amenities incorporated in the final development plan;
 - c. The streets and thoroughfares proposed are suitable and adequate to carry anticipated traffic and increased densities will not generate traffic in such amounts as to overload the street network outside the PUD; and
 - d. The PUD is in general conformance with the comprehensive plan.
2. To approve a conditional use permit as part of a PUD, the Commission shall make the additional findings found in WMC 20.68 as to the conditional use.

E. Appeals.

1. Appeals from a Commission final decision shall follow the appellate process in WMC section 20.80.
2. Appeals from an Assembly final decision shall be subject to WMC section 3.05.

F. Expiration of Approval.

A PUD application approval shall expire two (2) years following the date of approval.

SEC 7. Amendment. Section 20.80.010 – Board of adjustment appeals is hereby amended, as follows:

Chapter 20.80 Appeals

20.80.010 Board of adjustment appeals.

- A. The board of adjustment shall hear and decide:
 1. Appeals from decisions of the planning commission regarding administrative decisions of borough employees made in the enforcement, administration or application of this title.
 2. Appeals from decisions of the planning commission on requests for conditional uses.
 3. Appeals from a decision of the planning commission on a request for a variance from the terms of this title.
 - 3.4. Appeals from decisions of the planning commission on applications for planned unit developments that do not require a subdivision.

...

SEC. 8. Classification. This ordinance is of a permanent nature and shall be codified in the Wrangell Municipal Code.

SEC. 9. Severability. If any portion of this ordinance or any application thereof to any person or circumstance is held invalid, the remainder of this ordinance and the application to other persons or circumstances shall not be affected thereby.

SEC. 10. Effective Date. This ordinance shall be effective upon adoption.

PASSED IN FIRST READING: _____, 2025

PASSED IN SECOND READING: _____, 2025

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

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

| | | |
|---------------------------|---------------------------|---------------|
| <u>AGENDA ITEM TITLE:</u> | <u>DATE:</u> | June 24, 2025 |
| | <u>Agenda Section</u> | 15 |

Executive Session: Review of an Amendment to the Borough Manager's Agreement

SUBMITTED BY:

Mason Villarma, Borough Manager

FISCAL NOTE:

Expenditure Required: \$XXX Total

| | | |
|-----------|-----------|----------|
| FY 25: \$ | FY 26: \$ | FY27: \$ |
|-----------|-----------|----------|

Amount Budgeted:

| | |
|--|------------|
| | FY25 \$XXX |
|--|------------|

Account Number(s):

| | |
|--|-----------------|
| | XXXXXX XXX XXXX |
|--|-----------------|

Account Name(s):

| | |
|--|-----------------|
| | Enter Text Here |
|--|-----------------|

Unencumbered Balance(s) (prior to expenditure):

| | |
|--|-------|
| | \$XXX |
|--|-------|

Reviews/Approvals/Recommendations

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

ATTACHMENTS:

RECOMMENDATION MOTION I move, 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 Review of an Amendment to the Borough Manager's Agreement.

If desired when the Assembly reconvenes into regular session:

Move to approve amendment 2, to the Borough Manager's Employment Agreement.

SUMMARY STATEMENT:

None.