



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

Tuesday, May 31, 2022
5:00 PM

Location: Borough Assembly Chambers

1. CALL TO ORDER

2. ROLL CALL

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

4. AMENDMENTS TO THE AGENDA

5. CONFLICT OF INTEREST

6. NEW BUSINESS

a. FY 2023 Final Draft Budget

7. ADJOURNMENT

CITY & BOROUGH OF WRANGELL, ALASKA

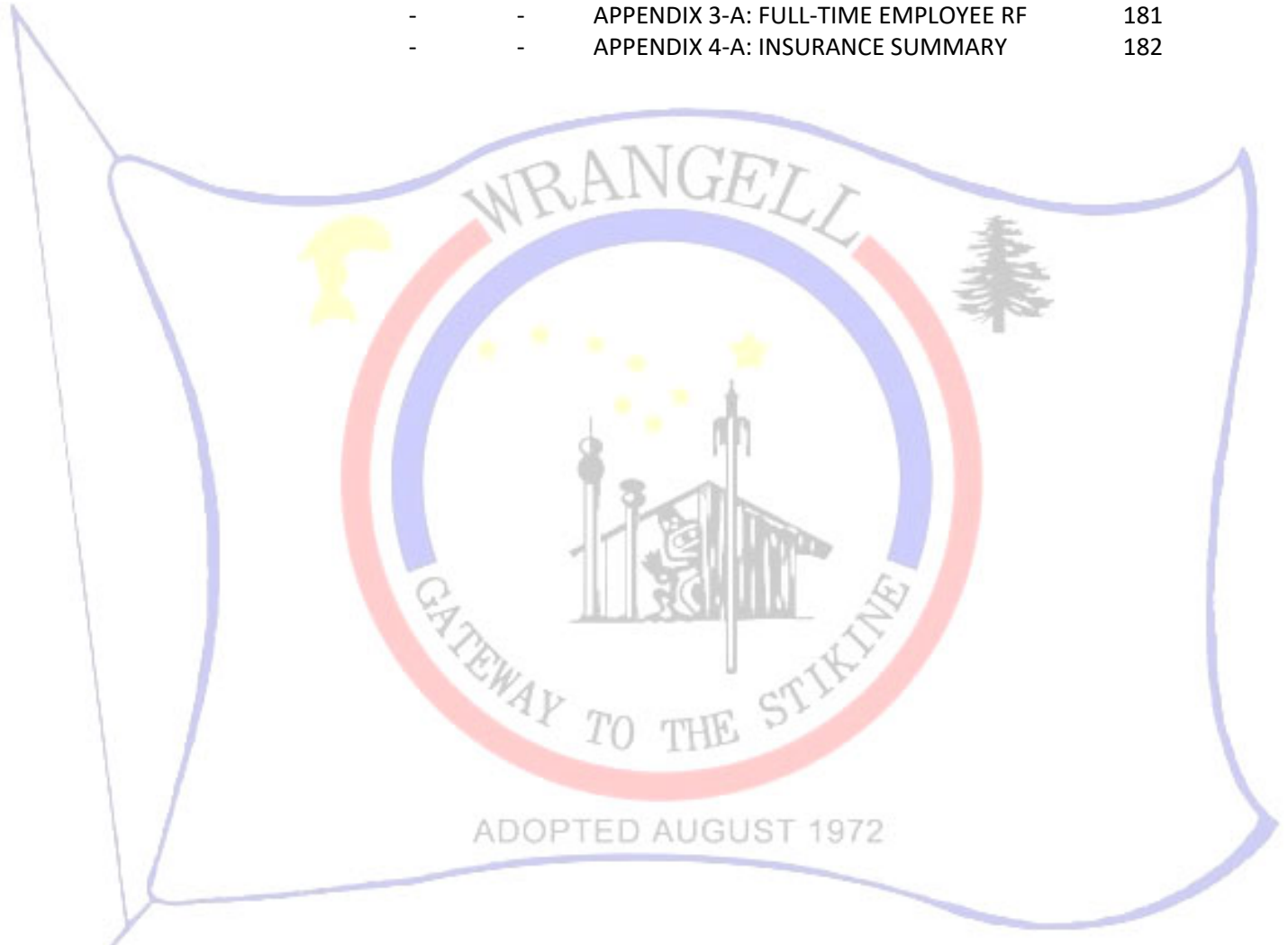
ADOPTED ANNUAL BUDGET
FISCAL YEAR 2023

Vince Photography

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ACKNOWLEDGEMENTS

MAYOR & ASSEMBLY:

Stephen Prysunka, *Mayor*

Patty Gilbert, *Vice Mayor*

Bob Dalrymple, *Assembly Member*

Ryan Howe, *Assembly Member*

Anne Morrison, *Assembly Member*

David Powell, *Assembly Member*

Jim DeBord, *Assembly Member*

On behalf of:

Jeffrey Good, *Borough Manager*

This budget was prepared by the City & Borough of Wrangell's Finance Department with assistance from the professional management team, including:

Mason Villarma, *Finance Director*

Carol Rushmore, *Economic Development Director*

Kim Lane, *Borough Clerk*

Tim Bunes, *Fire Chief*

Tom Radke, *Chief of Police*

Amber Al-Haddad, *Director of Capital Facilities*

Tom Wetor, *Director of Public Works*

Margaret Villarma, *Library Director*

Cyni Crary, *Nolan Center Director*

Kathleen Thomas, *Director of Parks & Recreation*

Rod Rhoades, *Electrical Superintendent*

Steve Miller, *Harbormaster*

CITY AND BOROUGH OF WRANGELL

ORGANIZATIONAL CHART

Item a.



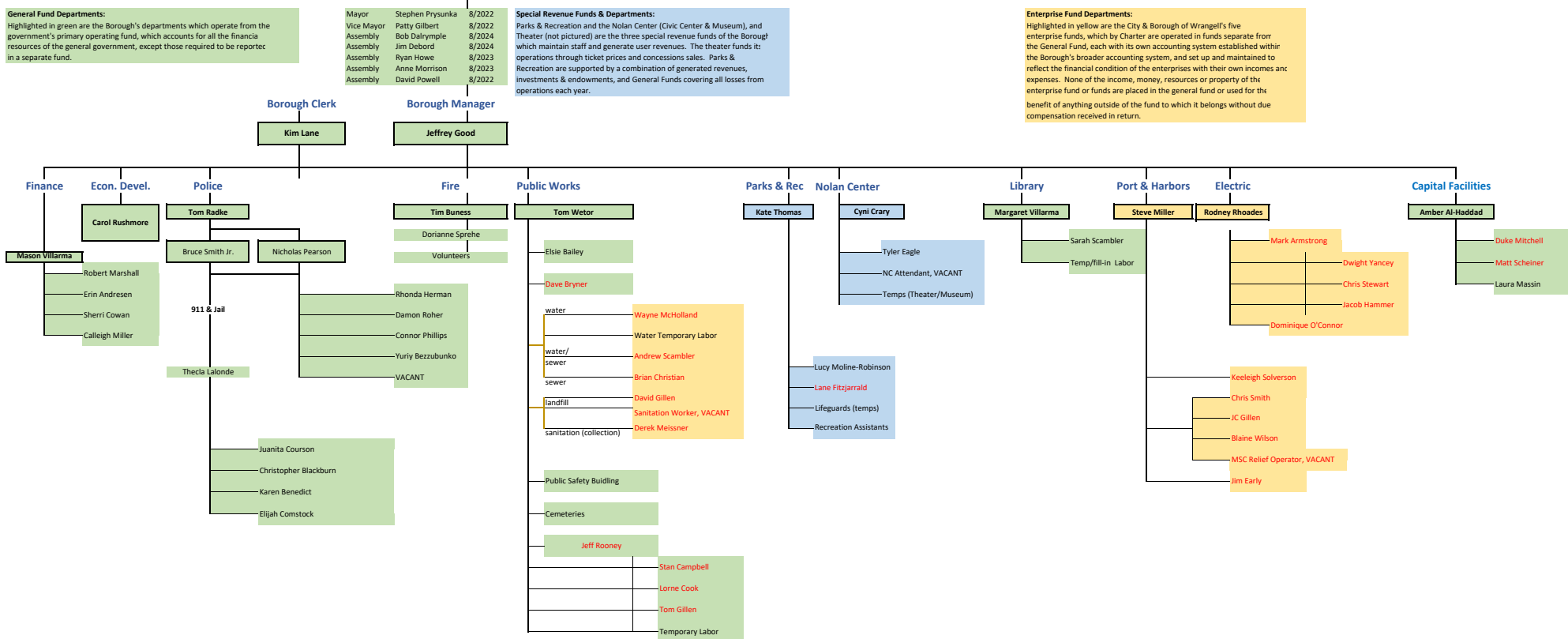
CITIZENS OF WRANGELL

Borough Assembly

Mayor	Stephen Prysunka	8/2022
Vice Mayor	Patty Gilbert	8/2022
Assembly	Bob Dalrymple	8/2024
Assembly	Jim Debord	8/2024
Assembly	Ryan Howe	8/2023
Assembly	Anne Morrison	8/2023
Assembly	David Powell	8/2022

Special Revenue Funds & Departments:
Parks & Recreation and the Nolan Center (Civic Center & Museum), and Theater (not pictured) are the three special revenue funds of the Borough which maintain staff and generate user revenues. The theater funds its operations through ticket prices and concessions sales. Parks & Recreation are supported by a combination of generated revenues, investments & endowments, and General Funds covering all losses from operations each year.

Enterprise Fund Departments:
Highlighted in yellow are the City & Borough of Wrangell's five enterprise funds, which by Charter are operated in funds separate from the General Fund, each with its own accounting system established within the Borough's broader accounting system, and set up and maintained to reflect the financial condition of the enterprises with their own incomes and expenses. None of the income, money, resources or property of the enterprise fund or funds are placed in the general fund or used for the benefit of anything outside of the fund to which it belongs without due compensation received in return.



Vision Statement: To be the premier Borough in Southeast, Alaska -providing meaningful employment, excellent services to citizens, improved infrastructure, and investment into our community and its rich culture.

Mission Statement: To be stewards of the public trust and invest taxpayer money responsibly. The Borough's mission is to continuously invest and improve infrastructure and services that enhance the everyday lives of Wrangellites.



FY 2023 Annual Budget Development Calendar

February 7	General Fund Budget Templates Sent out to Directors
February 10	Budget Workbook Tutorial w/ Directors in Assembly Chambers Special Revenue Fund Budget Templates Sent out to Directors
February 15	Enterprise Fund Budget Templates Sent out to Directors <i>**Individual review meetings with Directors throughout February and March</i>
March 5	SRS Fund Budget Due
March 7	General Fund Budgets Due from Directors General Fund Revenue Schedule Due Nolan Center Special Revenue Budget Due
March 14	Special Revenue Fund Budgets Due (except Nolan Center) from Department Directors
March 21	Enterprise Fund Budgets Due from Department Directors
March 28	General Fund CIP Projects Listing and Project Expenditures Special Revenue CIP Projects Listing and Project Expenditures Enterprise Fund CIP Project Listing and Project Expenditures
March 28-31	<u>Review Week:</u> Mason and Jeff thorough review of budget submittals <i>**Second round of meetings with Directors to follow review week</i>
April 1-14	Draft Budget Formatting
April 20	General Fund Budget Work Session w/ Assembly
April 27	Special Revenue Fund Work Session w/ Assembly
May 4	Enterprise Fund Work Session w/ Assembly
May 31	Final Budget Work Session (Full Draft Presented)
June 14	Budget Adoption and Public Hearing

THE BUDGET AND THE BUDGET DEVELOPMENT PROCESS

The budget is the legal authority to obligate public funds. It also provides policy direction by the Borough Assembly to the staff and community as well as a financial plan for the upcoming year.

Preparation of the annual budget involves every city 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 end 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 & Borough of Wrangell's budget and financial policies are intended to provide a framework for the financial planning and management of the city. These policies are intended to 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 long-standing policies, procedures and practices that are already in practice and have worked well for the city. These policies express the following goals:

- Preserve financial assets in order 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 WML&P, 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; and
- 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

A.) Debt

- I. The City will strive toward net operating revenues of an enterprise fund (WML&P, Port & Harbors, Water, Sewer and Sanitation for example) at 1.5 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, retro-fitting, and eventual replacement of the Borough's capital infrastructure must be a top priority of the City. In City budgeting, there is constant tension between funding operating programs and capital projects and acquisitions. 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 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; and
 - ii. Identification of one-time and/or cyclical revenues and expenditures (the construction component of sales tax on a large project, for example); and
 - 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/or goals of each department and fund are described in the following sections, along with the objectives planned for the current biennium to perform those functions 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 financial report of the city 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 directly compared to the operating reports in the annual financial report for these funds.
- III. The enterprise or proprietary funds are also budgeted on the 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 1. Revenues are recognized when earned; 2. Collection of assessment principal is recognized as a reduction in receivables rather than as revenue; 3. Depreciation of capital assets is recognized as an expense; 4. Acquisition of capital assets is recognized as an increase in assets rather than as an expenditure; and, 5. 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 Budgeting Policies, Assumptions, and Estimates

- **Allocation of Investment income:** No less than annually, will interest/investment income 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. 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 and Campbell Trust) will have interest recorded directly to that asset in its designated fund (i.e., mark-to-market adjustment)
- **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:** Per Ordinance 1023 of the City and Borough of Wrangell, the Borough shall allocate eighty percent of sales tax revenue to the General Fund (undesignated) and 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.

Sales tax revenue has consistently increased year-over-year. From FY 2017 to FY 2021, sales tax figures increased at an average growth rate of 4.4 percent year over year. Sales tax revenue for FY 2023 based on FY 2022 and the historical growth rate is estimated to be \$3.3 million and will be allocated as follows:

General Fund (80% Allocation)

\$2,640,000

Wrangell Public School District Local Contribution Fund (20% Allocation)

\$660,000

Post pandemic tourism is poised to bolster the local economy and additional economic stimulus is expected to be injected within the Borough via the Infrastructure Investment and Jobs Act (IIJA) signed into law November of 2021. Additionally, the United States and rural Alaska especially, is experiencing historically high inflation that has boosted

commodity prices. This will also increase gross sales tax revenues. The Borough estimates the \$3.3 million to be a conservative figure.

- **Enterprise Funds:** The Borough's Enterprise Funds are used to account for operations that are financed and operated in a manner similar to business like activities. It is the intent of the Borough Assembly that the cost of providing goods and services through an enterprise fund be financed or recovered primarily through user fees. This includes funding the various capital needs the Enterprise may have. The Borough maintains the following five enterprise funds: Electric, Water, Port & Harbors, Wastewater, and Sanitation.
 - **Rate review:** Effective during the FY 2024 budget development process, 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 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.
- **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 separate Capital Project Fund. If such projects are funded through grants, donations, or revenue generated by the project, such revenues are accounted for directly under 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.
- **911 Surcharge Revenue:** Effective FY 2023, 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.

- **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:
 - **Health Coverage:** Health insurance premiums are estimated to stay the same or decrease from the prior year, as a renewal package that leverages the HRA checking account allows for substantial costs savings. Conservatively, the Borough estimates health care premiums to remain the same with hopes to obtain up to three percent in cost savings.
 - **Property:** Property insurance premiums are expected to increase ten percent year-over-year, however significant adjustment to property and contents values (e.g., the old hospital) were executed. Additionally, add-ons like earthquake and flood insurance were dropped in the renewal process increasing additional cost savings. All police and fire vehicles have comprehensive liability insurance while the remainder of borough vehicles have liability insurance with exceptions of high dollar mobile equipment
 - **Liability Coverage:** Per conversations with insurance professionals at Petersburg-Wrangell Insurance and APEI, liability coverage costs are expected to increase by 15 percent.
- **Fuel Costs:** With the Borough facing unprecedented levels of inflation, Borough Administration is estimating that the average fuel cost will be twenty five percent higher compared to the prior year.
- **Employee Travel:** Travel by Borough employees including the assembly will be approved during the budget process. Any unplanned travel by the assembly will need assembly approval prior to travel date.
- **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) with a credit card. This will not apply to utility or moorage credit card payments which are absorbed by rates.
- **Personnel Additions:** The Borough intends to fill four staff positions in the FY2023 Budget Cycle that were not previously budgeted for a full year in FY 2022. The following positions will be filled: Sanitation Worker, Nolan Center Attendant I, MSC Relief Operator, and Assistant PW Mechanic. The impact to the overall budget is projected to be \$351,613 for Salaries and Employer Costs combined.



BOROUGH MANAGER'S NOTE ON THE ANNUAL BUDGET

The Approved 2023 Fiscal Year Budget was adopted on June 14, 2022, through Resolution 06-22-1697. The budget development process included a series of four public work sessions that were conducted throughout April and May. Additionally, a public hearing was held on June 14, 2022, to offer a mode for public input.

The five main sources of funding in our General Fund include State Revenue Sharing, Federal Payment in Lieu of Taxes (PILT), Property Taxes, and Sales Taxes. In the 2023 Annual Budget, we have tried to appropriate General Revenues—including property taxes—without raising the mill rate. It is our goal to optimize the use of our General Revenues to maintain and improve infrastructure and services. As we went through the 2022 calendar year of the property assessment cycle, it became evident that we need to conduct a city-wide assessment of all the properties for the 2023 property assessment cycle. This will allow us to correct disparities between like properties while adequately adjusting property assessments to current values. This will also afford us the opportunity to readdress the mill rate to ensure we don't negatively impact the community as the assessments are adjusted. With the recent increases in oil prices, the condition of the State budget has dramatically improved. As a result, it appears that we will see some moderate increase in funding from the State.

The focus for FY22 and moving into FY23 has been to adequately address the infrastructure needs of the community that include the Water Treatment Facility, the Wastewater Treatment Plant, and the Public Safety Building. In addition, our budget should account for the required routine maintenance and capitalization of our roads, utilities, and buildings.

With the signing of the Infrastructure, Investment, and Jobs Act (IIJA), the City and Borough of Wrangell (CBW) have been actively engaging with the agencies that have been tasked with awarding and distributing the funding. Because the IIJA will be distributed over a five-year period, the CBW will focus on planning and design efforts for our capital projects that will enable us to effectively compete for available funds. In addition, we are working with our community partners such as the Wrangell Cooperative Association to combine efforts on projects that benefit the community as a whole.

A thorough review of our enterprise funds has been conducted to ensure current rates are keeping up with inflation as well as ensuring that our capitalized costs are being addressed. As a result of that analysis adjustments have been made to our enterprise funds:

- Ports and Harbors: Two percent rate increase for all harbor rates; sizeable market rate adjustments for the port and marine service center facilities.
- Sanitation: Various market rate adjustments based on container sizes
- Sewer: Twenty one percent increase for all sewer rates.
- Water: Thirty percent increase for all water rates.
- Light and Power: One cent increase for all metered rates.

From a personnel perspective, we have updated the job description for the maintenance mechanic in Public Works, we have combined the lead and assistant mechanic positions in the Wrangell Municipal Light and Power department to a maintenance and operations position for more flexibility. Additionally, we have budgeted in a full-time Nolan Center Attendant position, a Marine Service Center Relief Operator, and a third Sanitation Worker. With respect to temporary labor, we are currently evaluating all of our departments leveraging temporary help to ensure this labor provides the best value to the public. Potential changes to the staffing composition at Parks and Recreation may come as a result of this evaluation.

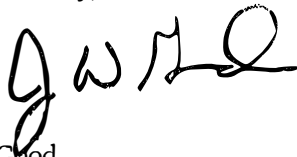
As we move into FY 2023, we will continue to work with the Economic Development Committee and the Planning and Zoning Committee to develop a plan for the entitlement land for the Borough of Wrangell. The goal is to have an overall plan by the end of FY 2023 and start utilizing portions of the lands by FY 2024.

Key elements to this year's budget:

- Property Tax Mill Levy to remain at the current rate of 12.75 mills for in-service areas and 4.0 mills for outside service areas.
- Current levels of service will remain the same and/or improve.
- As noted above, we have had increases to Water, Sewer, Harbor, Sanitation and Light and Power.
- Both union and non-union employees received a two percent cost of living increase in addition to annual step increases.

I would like to thank the public, staff, and Assembly for their efforts in working through the annual budget process. I would like to give a special thanks to Mason Villarma for compiling this budget while simultaneously going through two years of audits.

Respectfully,



Jeff Good

Borough Manager

GENERAL FUND

PURPOSE STATEMENT:

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:

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



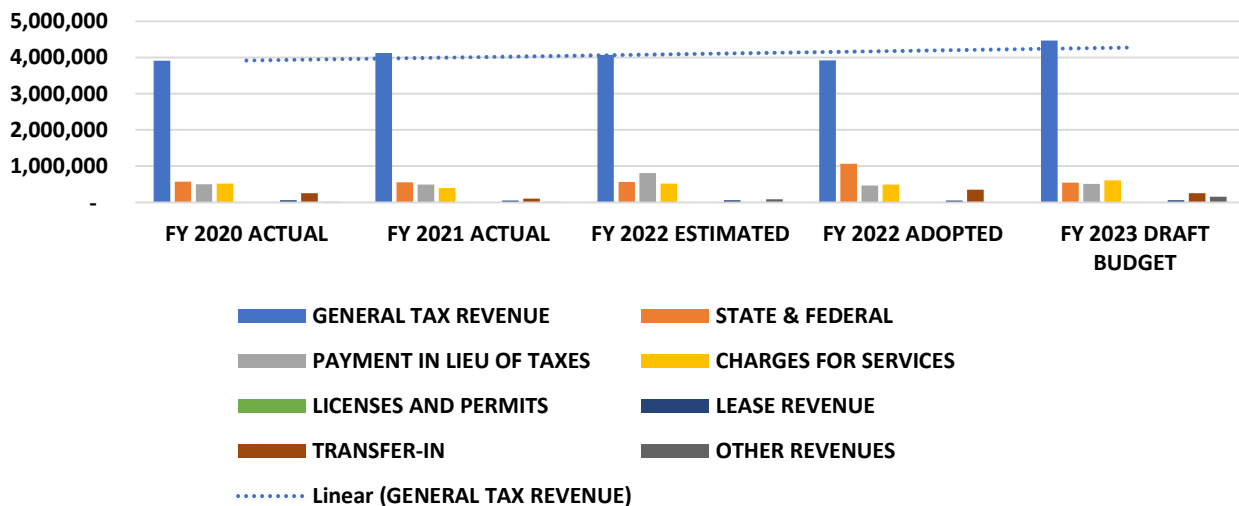
**CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET**

**GENERAL FUND OVERVIEW GENERAL FUND
REVENUE SUMMARY**

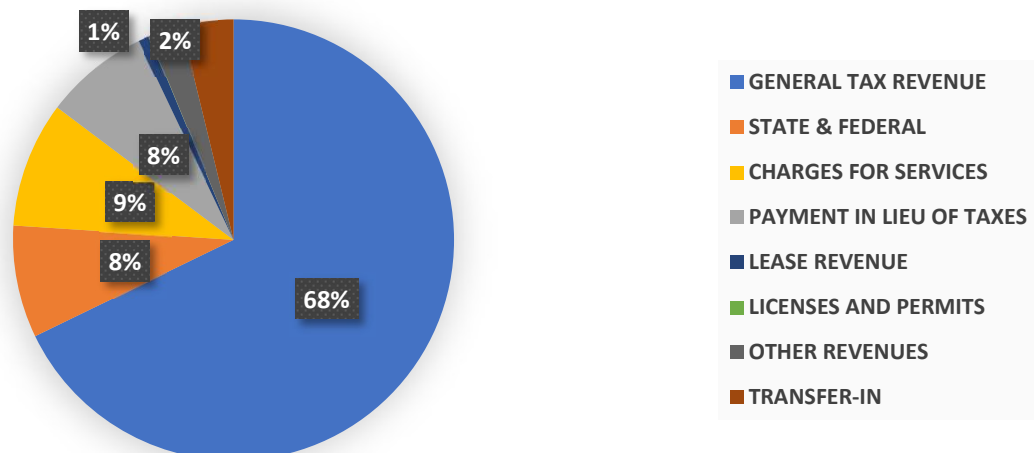
SUMMARY OF GENERAL FUND REVENUES BY TYPE

CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
GENERAL TAX REVENUE	3,914,874	4,126,195	4,075,386	3,923,456	4,465,865
STATE & FEDERAL	572,763	549,314	562,721	1,068,263	542,750
CHARGES FOR SERVICES	515,040	390,408	516,925	494,275	606,000
PAYMENT IN LIEU OF TAXES	503,436	494,259	806,287	460,000	505,000
LEASE REVENUE	56,045	44,974	55,000	50,000	55,422
LICENSES AND PERMITS	2,971	1,977	1,934	1,800	1,800
OTHER REVENUES	12,806	11,314	87,746	8,000	159,020
TRANSFER-IN	250,000	100,000	-	350,000	250,000
TOTAL REVENUES	5,827,935	5,718,440	6,105,999	6,355,794	6,585,856

GENERAL FUND REVENUES BY FISCAL YEAR



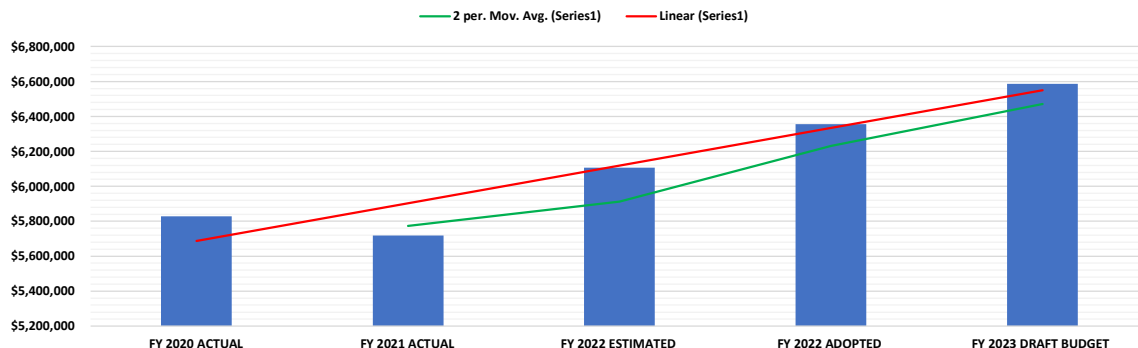
FY 2023 BUDGETED GENERAL FUND REVENUES BY TYPE



GENERAL FUND REVENUES

		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET	% OF TOTAL REVENUE (FY 2023)
GENERAL TAXES							
11000 000 4010	Property Taxes	\$ 1,816,352	\$ 1,875,663	\$ 1,788,487	\$ 2,125,601	\$ 1,793,865	27.24%
11000 000 4015	Property Tax Penalties & Interest	\$ 29,835	\$ 28,293	\$ 23,212	\$ 20,000	\$ 20,000	0.30%
11000 000 4020	Sales Taxes (80% starting in FY23)	\$ 2,017,808	\$ 2,220,139	\$ 2,244,000	\$ 1,772,855	\$ 2,640,000	40.09%
11000 000 4025	Sales Tax Penalties & Interest (80% Starting in FY23)	\$ 48,954	\$ 1,500	\$ 10,000	\$ 5,000	\$ 8,000	0.12%
11000 000 4125	Marijuana Tax Revenue	\$ 1,925	\$ 600	\$ 7,971	\$ -	\$ 4,000	0.06%
11000 000 4126	Marijuana Tax Penalty & Interest	\$ -	\$ -	\$ 1,716	\$ -	\$ -	0.00%
TOTAL		\$ 3,914,874	\$ 4,126,195	\$ 4,075,386	\$ 3,923,456	\$ 4,465,865	67.81%
STATE & FEDERAL REVENUE							
11000 000 4101	PERS On-behalf Revenue	\$ 163,407	\$ 166,506	\$ 160,000	\$ 180,058	\$ 160,000	2.43%
11000 000 4110	Municipal Assistance Revenue	\$ 409,356	\$ 375,807	\$ 386,221	\$ 386,221	\$ 365,000	5.54%
11000 000 4120	Liquor Tax Share Revenue	\$ -	\$ -	\$ 9,500	\$ 9,000	\$ 9,500	0.14%
11000 000 4596	ARPA Grant Revenue (GF Portion)	\$ -	\$ -	\$ -	\$ 485,984	\$ -	0.00%
11000 000 4590	State Grant Revenue	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ 8,250	0.13%
TOTAL		\$ 572,763	\$ 549,314	\$ 562,721	\$ 1,068,263	\$ 542,750	8.24%
CHARGES FOR SERVICES							
11000 000 4320	Jail Rent Revenue	\$ 371,975	\$ 278,981	\$ 371,975	\$ 371,975	\$ 465,000	7.06%
11000 000 4325	Court Rent Revenue	\$ 62,400	\$ 62,400	\$ 62,400	\$ 62,400	\$ 62,400	0.95%
11000 000 4330	Cemetery Services	\$ 2,431	\$ 1,890	\$ 6,000	\$ 2,800	\$ 3,000	0.05%
11000 000 4335	Cemetery Plot Sales	\$ 1,773	\$ 588	\$ 650	\$ 2,100	\$ 600	0.01%
11000 000 4380	Surplus & Material Sales	\$ 809	\$ 268	\$ 3,400	\$ -	\$ 2,000	0.03%
11000 000 4385	Public Works Revenue	\$ -	\$ 307	\$ -	\$ -	\$ -	0.00%
11000 000 4402	Police Services	\$ 5,193	\$ 3,740	\$ 2,500	\$ 5,000	\$ 3,000	0.05%
11000 000 4403	DMV Services	\$ 70,202	\$ 42,234	\$ 70,000	\$ 50,000	\$ 70,000	1.06%
11000 000 4404	Misc. Animal Control Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
11000 000 4406	Reimbursement of Prisoner Costs	\$ 257	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ 515,040	\$ 390,408	\$ 516,925	\$ 494,275	\$ 606,000	9.20%
PAYMENT IN LIEU OF TAXES							
11000 000 4030	Payment in Lieu of Taxes	\$ 503,436	\$ 494,259	\$ 806,287	\$ 460,000	\$ 505,000	7.67%
TOTAL		\$ 503,436	\$ 494,259	\$ 806,287	\$ 460,000	\$ 505,000	7.67%
LEASE REVENUE							
11000 000 4370	Tideland Lease Revenue	\$ 56,045	\$ 50,174	\$ 55,000	\$ 50,000	\$ 42,222	0.64%
11000 000 4371	Property Lease Revenue	\$ -	\$ (5,200)	\$ -	\$ -	\$ 13,200	0.20%
TOTAL		\$ 56,045	\$ 44,974	\$ 55,000	\$ 50,000	\$ 55,422	0.84%
LICENSES & PERMITS							
11000 000 4360	Building Permits	\$ 1,500	\$ 1,150	\$ 1,200	\$ 1,000	\$ 1,000	0.02%
11000 000 4365	Planning & Zoning Permit Revenue	\$ 1,075	\$ 575	\$ 400	\$ 500	\$ 500	0.01%
11000 000 4405	Dog Licenses	\$ 396	\$ 252	\$ 334	\$ 300	\$ 300	0.00%
TOTAL		\$ 2,971	\$ 1,977	\$ 1,934	\$ 1,800	\$ 1,800	0.03%
MISCELLANEOUS REVENUES							
11000 000 4401	Fines & Forfeitures	\$ 4,302	\$ 6,920	\$ 7,000	\$ 5,000	\$ 6,000	0.09%
11000 000 4550	Interest Income (all general fund combined)	\$ -	\$ -	\$ 15,000	\$ -	\$ 65,320	0.99%
11000 000 4600	Miscellaneous Revenues	\$ 5,004	\$ 100	\$ 60,000	\$ 500	\$ 80,000	1.21%
11000 000 4601	Insufficient Funds Fees Collected	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
11000 000 4602	Miscellaneous Reimbursement	\$ 583	\$ 2,769	\$ 796	\$ -	\$ 500	0.01%
11000 000 4604	Miscellaneous Library Revenues	\$ 1,701	\$ 1,071	\$ 1,200	\$ 2,000	\$ 1,500	0.02%
11000 000 4605	Copier Revenues	\$ 1,216	\$ 439	\$ 750	\$ 500	\$ 700	0.01%
11000 000 4690	Donations	\$ -	\$ 15	\$ 3,000	\$ -	\$ 5,000	0.08%
TOTAL		\$ 12,806	\$ 11,314	\$ 87,746	\$ 8,000	\$ 159,020	2.41%
TRANSFERS-IN FROM OTHER FUNDS							
11000 000 4920	Transfer from Permanent Fund	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ 250,000	3.80%
11000 000 4922	Transfer from Sales Tax-Streets	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	0.00%
11000 000 4925	Transfer from SRS-Streets	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ 250,000	\$ 100,000	\$ -	\$ 350,000	\$ 250,000	3.80%
TOTAL GENERAL FUND REVENUES		\$ 5,827,935	\$ 5,718,440	\$ 6,105,999	\$ 6,355,794	\$ 6,585,856	100.0%

GENERAL FUND REVENUES BY FISCAL YEAR



GENERAL FUND APPROPRIATIONS	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET	% OF TOTAL APPROPRIATIONS
001 Administration	\$ 521,073	\$ 370,926	\$ 527,866	\$ 480,549	\$ 463,793	8%
002 Clerk	\$ 237,491	\$ 179,268	\$ 213,692	\$ 220,574	\$ 227,433	4%
003 Finance	\$ 707,573	\$ 479,929	\$ 496,846	\$ 510,355	\$ 715,284	13%
012 Fire	\$ 300,692	\$ 158,334	\$ 385,105	\$ 340,242	\$ 351,865	6%
013 Police	\$ 878,473	\$ 630,537	\$ 1,050,802	\$ 1,065,394	\$ 1,159,796	20%
014 Corrections & Dispatch	\$ 346,132	\$ 270,941	\$ 439,205	\$ 445,970	\$ 422,746	7%
015 Public Safety Building	\$ 272,028	\$ 241,588	\$ 242,300	\$ 305,294	\$ 323,163	6%
021 Public Works	\$ 447,210	\$ 513,749	\$ 492,200	\$ 439,151	\$ 536,948	9%
022 PW Garage	\$ 267,585	\$ 198,835	\$ 122,233	\$ 206,940	\$ 258,803	5%
024 PW Streets	\$ 375,403	\$ 236,344	\$ 320,653	\$ 425,500	\$ 483,986	8%
026 Cemetery	\$ 1,499	\$ (335)	\$ 4,740	\$ 4,790	\$ 3,974	0%
029 Capital Facilities	\$ 311,637	\$ 247,645	\$ 80,891	\$ 104,990	\$ 252,325	4%
032 Economic Development/Planning	\$ 52,685	\$ 138,265	\$ 133,497	\$ 167,160	\$ 170,859	3%
033 Community Service Organizations	\$ 53,793	\$ 43,096	\$ 43,000	\$ 47,000	\$ 43,000	1%
034 Library	\$ 280,334	\$ 246,900	\$ 241,002	\$ 274,707	\$ 291,045	5%
Total Expenditures	\$ 5,053,607	\$ 3,956,021	\$ 4,794,033	\$ 5,038,617	\$ 5,705,023	100%

General Fund Transfers Out

Transfer to Nolan Center (8921)	\$ -	\$ 153,810	\$ 117,000	\$ 156,000	\$ 237,077
Transfer to Parks & Recreation (8924)	\$ 321,766	\$ 788,758	\$ 737,149	\$ 596,236	\$ 692,824
Transfer to Capital Project Funds (8990) <A>	\$ 388,000	\$ -	\$ -	\$ 209,223	\$ 540,621
11000 000 8990 Transfer to GF CIP	\$ -	\$ -	\$ -	\$ -	\$ 428,621
11000 125 8990 Transfer to NC CIP	\$ -	\$ -	\$ -	\$ -	\$ 25,000
11000 142 8990 Transfer to P&R CIP	\$ -	\$ -	\$ -	\$ -	\$ 87,000
Transfer to ERF Fund for Mill Purchase (8953)	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -
Total Transfers Out	\$ 709,766	\$ 942,568	\$ 2,354,149	\$ 961,459	\$ 1,470,522

Net Revenue Over (Under) Expenditures Before General Fund Capital Projects	\$ 452,562	\$ 819,851	\$ 457,817	\$ 564,941	\$ (49,068)
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Net Revenue Over (Under) Expenditures After Capital Projects	\$ 64,562	\$ 819,851	\$ 457,817	\$ 355,718	\$ (589,688)
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Estimated Beginning Fund Balance	\$ 7,934,333	\$ 7,998,895	\$ 8,818,746	\$ 8,818,746	\$ 9,174,464
Estimated Ending Fund Balance	\$ 7,998,895	\$ 8,818,746	\$ 9,276,563	\$ 9,174,464	\$ 8,584,776

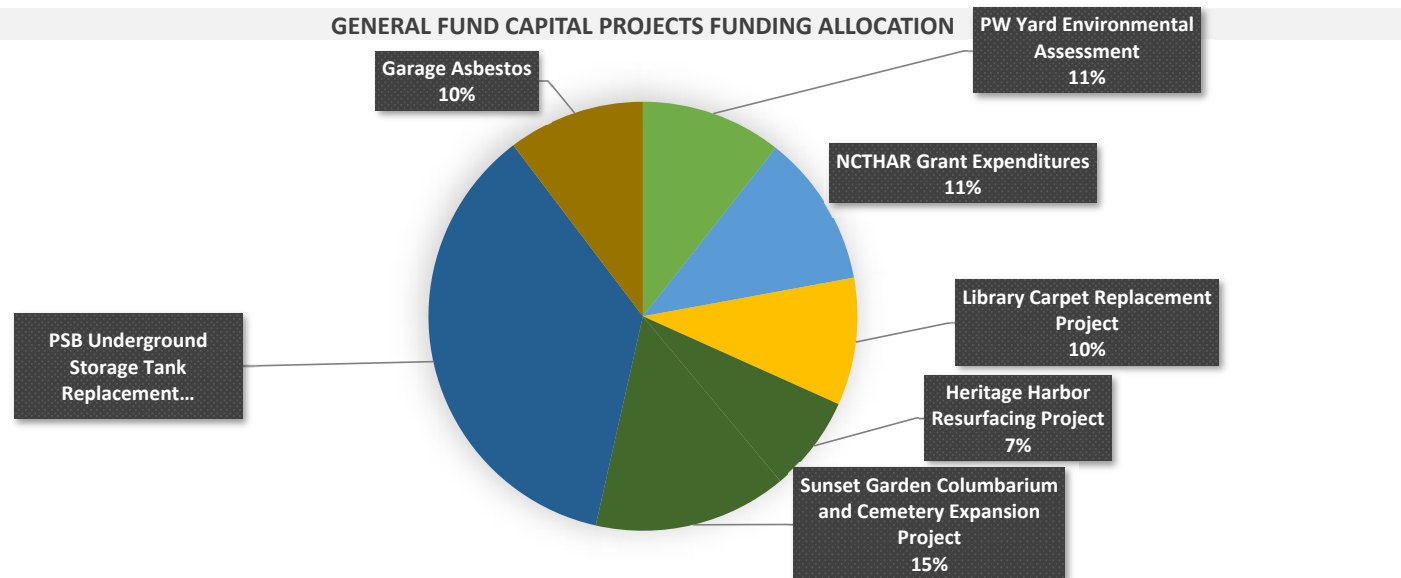
CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund # 11300 (GF CIP Consolidated)

GENERAL FUND
ALL DEPARTMENTS
GENERAL FUND CIP FUND

		FY 2023 DRAFT BUDGET	% OF REVENUE BY SOURCE
GENERAL CAPITAL PROJECTS FUND TRANSFERS-IN			
11300 000 4910 00 00000	Transfer from General Fund	\$ 428,621	89%
11300 000 4999 48 11006	NCTHAR Grant Revenue	\$ 55,656	11%
TOTAL REVENUES & TRANSFERS-IN		\$ 484,276	100%

		FY 2023 DRAFT BUDGET	% OF GF CIP APPROPRIATIONS
GENERAL FUND CAPITAL PROJECT APPROPRIATIONS			
11300 000 9999 00 11005	PW Yard Environmental Assessment	\$ 51,451	11%
11300 000 9999 48 11006	NCTHAR Grant Expenditures	\$ 55,656	11%
11300 000 9999 00 11011	Library Carpet Replacement Project	\$ 46,500	10%
11300 000 9999 00 11013	Heritage Harbor Resurfacing Project	\$ 35,000	7%
11300 000 9999 00 11012	Sunset Garden Columbarium and Cemetery Expansion Project	\$ 70,670	15%
11300 000 9999 00 11014	PSB Underground Storage Tank Replacement	\$ 175,000	36%
11300 000 9999 00 11010	Garage Asbestos	\$ 50,000	10%
TOTAL PROJECT EXPENDITURES		\$ 484,276	100%

***All General Fund Capital Projects above are accompanied by a project summary in Appendix 2-A: Approved Capital Projects



ADMINISTRATION

DEPARTMENT

Mission Statement:

To execute Assembly and community initiatives effectively and efficiently in an open and transparent manner to build and maintain public trust. Provide all departments the tools they need to deliver timely services and maintain and improve infrastructure that supports immediate and long term needs.



Administration Staff:

Jeffrey Good, *Borough Manager*

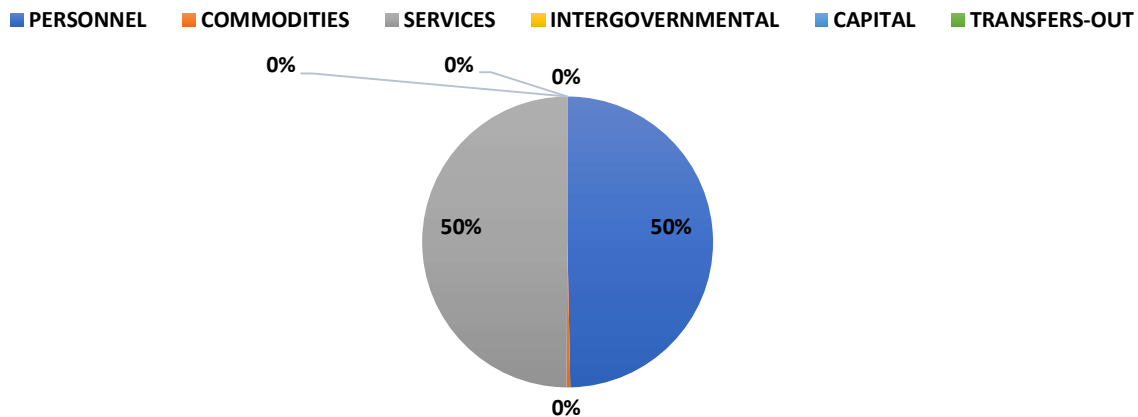
CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #11000, Dept #001

GENERAL FUND
ADMINISTRATION
SUMMARY OF EXPENDITURES

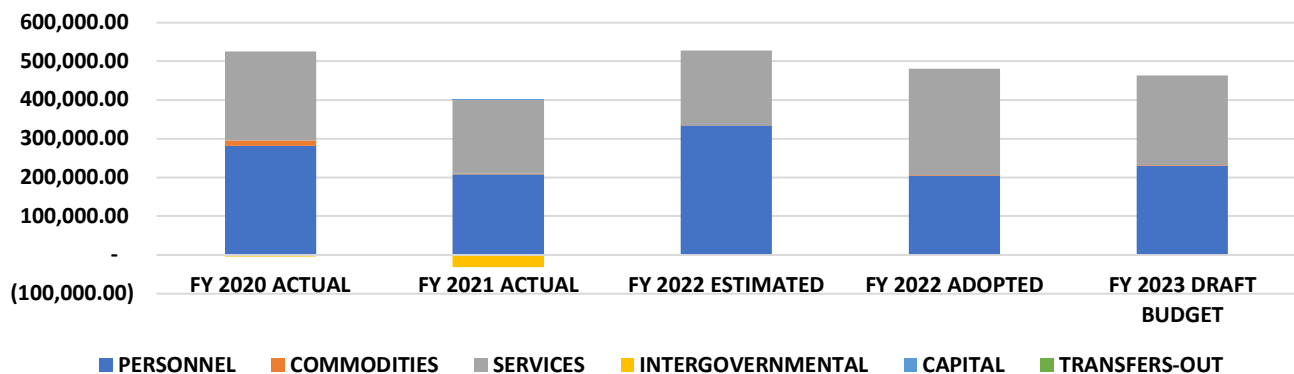
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
PERSONNEL	281,738	208,404	333,930	204,676	230,439
COMMODITIES	14,159	1,935	363	2,000	2,000
SERVICES	229,691	189,675	193,573	273,873	231,354
INTERGOVERNMENTAL	(4,515)	(31,288)	-	-	-
CAPITAL	-	2,199	-	-	-
TRANSFERS-OUT	-	-	-	-	-
TOTAL EXPENDITURES	521,073	370,926	527,866	480,549	463,793

FY 2023 BUDGET - ALLOCATION OF EXPENDITURES



ADMINISTRATIVE EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #11000, Dept #001

GENERAL FUND
ADMINISTRATIVE DEPARTMENT
DETAIL OF EXPENDITURES

ADMINISTRATION GENERAL FUND EXPENSES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
11000 001 6001	Salaries & Wages	\$ 181,820	\$ 144,226	\$ 219,799	\$ 128,600	\$ 165,397
11000 001 61XX	Employer Costs	\$ 86,186	\$ 64,178	\$ 109,130	\$ 58,071	\$ 49,392
11219 001 6XXX	CARES Act Off-Set	\$ (4,515)	\$ (23,889)	\$ -	\$ -	\$ -
11000 001 7001	Materials & Supplies	\$ 1,610	\$ 1,935	\$ 363	\$ 2,000	\$ 2,000
11000 001 7502	Phone/Internet	\$ 2,165	\$ 1,272	\$ 659	\$ 600	\$ 705
11000 001 7503	Information Technology	\$ 5	\$ 3,300	\$ 4,366	\$ 58,380	\$ 34,380
11000 001 7505	Travel & Training	\$ 13,731	\$ -	\$ 4,103	\$ 10,725	\$ 12,150
11000 001 7506	Publications & Advertising	\$ 135	\$ -	\$ -	\$ -	\$ -
11000 001 7507	Memberships & Dues	\$ 5,389	\$ 1,080	\$ 1,318	\$ 1,200	\$ 1,200
11000 001 7508	Insurance	\$ 23,105	\$ 43,810	\$ 24,881	\$ 53,493	\$ 27,369
11000 001 7519	Professional Services Contractual	\$ 13,762	\$ 1,489	\$ 14,522	\$ 5,000	\$ 5,500
11000 001 7520	Attorney, Retainer	\$ 111,673	\$ 74,524	\$ 84,365	\$ 85,000	\$ 85,000
11000 001 7524	Wrangell Medical Center Legacy	\$ 2,429	\$ -	\$ -	\$ -	\$ -
11000 001 7530	Lobbying	\$ 67,200	\$ 64,200	\$ 63,000	\$ 67,200	\$ 67,200
11000 001 7570	Tourism Industry Expenses	\$ 10,120	\$ -	\$ -	\$ -	\$ -
11000 001 7576	Contingency	\$ 6,258	\$ -	\$ 462	\$ 3,000	\$ 10,000
11000 001 7580	Recruitment & Hiring	\$ -	\$ -	\$ 898	\$ 7,280	\$ 3,500
11219 001 70XX	CARES Act Off-set (Non-payroll Expenditures)	\$ -	\$ (5,200)	\$ -	\$ -	\$ -
11000 001 7900	Capital Expenditures	\$ -	\$ 2,199	\$ -	\$ -	\$ -
11219 001 7900	CARES Act Off-set (Capital Expenditures)	\$ -	\$ (2,199)	\$ -	\$ -	\$ -
TOTAL ADMINISTRATION EXPENSES		\$ 521,073	\$ 370,926	\$ 527,866	\$ 480,549	\$ 463,793

JUSTIFICATION & EXPLANATION
ADMINISTRATIVE DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION		
6001	SALARIES & WAGES		
	BOROUGH MANAGER SALARY	\$	132,000
	INSURANCE PAYMENT	\$	29,797
	BOROUGH MANAGER VEHICLE STIPEND	\$	3,600
	TOTAL	\$	165,397
61XX	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	12,537
	STATE OF ALASKA PERS (22%)	\$	36,387
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	468
	TOTAL	\$	49,392
6XXX	CARES ACT OFF-SET - ALL PAYROLL COSTS ELLIGIBLE FOR REIMBURSMENT 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 - TRAVEL FOR ADMINISTRATION TO ATTEND CONFERENCES AND OTHER TRAININGS		
7506	PUBLICATIONS & ADVERTISING - COST TO PUBLISH LEGAL NOTICES, ADVERTISEMENTS, ORDINANCES, BIDS, AND OTHER REQUIRED MATERIALS INCLUDING ELECTION PUBLICATIONS		
7507	MEMBERSHIPS & DUES - SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATIONS		
7508	INSURANCE - ALLOTMENT FOR BUILDING & VEHICLE INSURANCE		
7519	PROFESSIONAL SERVICES CONTRACTUAL - CATERING EXPENSES FOR BOROUGH EMPLOYEE EVENTS (I.E. CHIRSTMAS PARTY & SUMMER PICNIC)		
7520	ATTORNEY, RETAINER - ALLOTMENT FOR ATTORNEY FEES & FUTURE SERVICES		
7524	WRANGELL MEDICAL CENTER LEGACY - EXPENSES RELATED TO THE OLD HOSPITAL PRIOR TO THE CREATION OF THE HOSPITAL LEGACY FUND		
7530	LOBBYING - COST OF FEDERAL AND STATE LOBBYIST CONTRACTS (\$31,200 AND \$36,000 RESPECTIVELY)		
7570	TOURISM INDUSTRY EXPENSES - ALLOTMENT FOR BUILDING AND MAINTAINING TOURISM PROGRAMS		
7576	CONTINGENCY - FUNDS AVAILABLE TO ADDRESS UNFORESEEN EXPENSES INCURRED DUE TO EXTRAORDINARY ACTIVITES OR EVENTS		
7580	RECRUITMENT & HIRING - EXPENSES INCURRED RELATED TO RECRUITMENT & HIRING EFFORTS		
70XX	CARES ACT OFF-SET (NON PAYROLL EXPENDITURES) - NON-PAYROLL EXPENSES ELLIGIBLE FOR REIMBURSEMENT THROUGH CARES ACT FUNDING		
7900	CAPITAL EXPENDITURES - CAPITALIZABLE PURCHASES THAT ARE DEPRECIABLE AND INCURRED SPECIFIC TO ADMINISTRATION OPERATIONS		
11219-7900	CARES ACT OFF-SET (CAPITAL EXPENDITURES) - CAPITALIZABLE PURCHASES THAT ARE DEPRECIABLE AND INCURRED SPECIFIC TO ADMINISTRATION OPERATIONS. THESE CAPITAL PURCHASES WERE SPECIFICALLY ELLIGIBLE FOR REIMBURSMENT THROUGH CARES ACT FUNDING.		

BOROUGH CLERK

Mission Statement:

The mission of the Borough Clerk's office (Clerk) is to ensure accurate documentation of the Borough's activities through supporting and recording of the Assembly proceedings and managing the retention process of public records and archives. The Clerk is responsible for maintaining the City's Municipal Code and Charter and is the custodian of all permanent and archived records. The Clerk provides administrative assistance to the Borough Manager and other Department Heads with respect to meeting document submission and management. The Clerk supervises and conducts all City elections.



Department Staff:

Kim Lane, *Borough Clerk*

Department Objectives:

- The Clerk is excited to move forward with the next step in Records retention by purchasing the Laserfiche Records Management module. This will improve the process for records management and firm up the process for retention and disposition.
- The Clerk is planning on attending the National Association of Parliamentary (NAP) annual conference in September. This will assist the Clerk in obtaining the next level of NAP certification and help to provide the best parliamentary advice to the Assembly possible.

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #11000, Dept #002

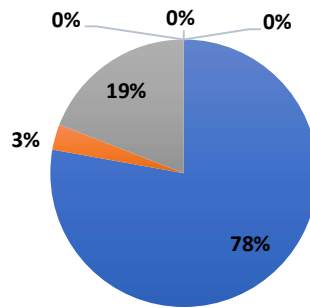
GENERAL FUND
CLERK AND ASSEMBLY
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

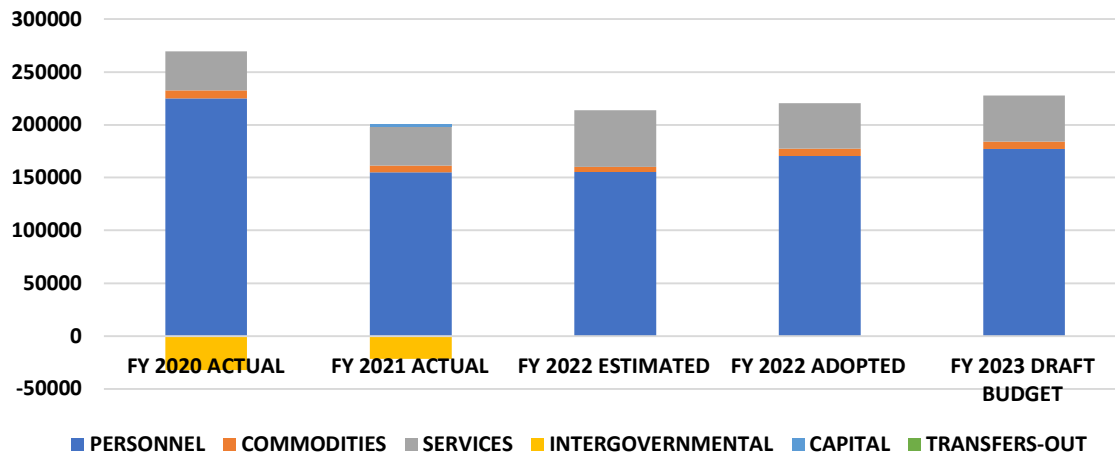
CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
PERSONNEL	224,886	155,022	155,429	170,444	177,020
COMMODITIES	7,737	6,335	4,958	7,000	7,000
SERVICES	36,776	36,435	53,305	43,130	43,413
INTERGOVERNMENTAL	(31,910)	(21,410)	-	-	-
CAPITAL	-	2,885	-	-	-
TRANSFERS-OUT	-	-	-	-	-
TOTAL EXPENDITURES	237,491	179,268	213,692	220,574	227,433

FY 2023 BUDGET - ALLOCATION OF EXPENDITURES

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



CLERK & ASSEMBLY EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #11000, Dept #002

GENERAL FUND
CLERK AND ASSEMBLY
DETAIL OF EXPENDITURES

ASSEMBLY & CLERK GENERAL FUND EXPENDITURES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
11000 002 6001	Salaries & Wages	\$ 119,444	\$ 91,508	\$ 86,618	\$ 91,000	\$ 100,000
11000 002 6002	Temporary Wages (Election Workers)	\$ 247	\$ 152	\$ 827	\$ 980	\$ 394
11000 002 6005	Overtime	\$ 242	\$ 177	\$ 195	\$ -	\$ 542
11000 002 6100	Employer Costs	\$ 85,641	\$ 63,185	\$ 53,381	\$ 65,014	\$ 61,471
11219 002 6XXX	CARES Act Payroll Off-Set	\$ (31,910)	\$ (17,241)	\$ -	\$ -	\$ -
11000 002 7001	Materials & Supplies (Election Exp)	\$ 2,433	\$ 6,335	\$ 4,958	\$ 7,000	\$ 7,000
11219 002 70XX	CARES Act Commodities Off-Set	\$ -	\$ (1,226)	\$ -	\$ -	\$ -
11000 002 7502	Phone/Internet	\$ 173	\$ 658	\$ 1,074	\$ 672	\$ 705
11000 002 7503	Information Technology	\$ 3,325	\$ 6,943	\$ 9,178	\$ 14,410	\$ 14,410
11000 002 7505	Travel & Training	\$ 19,312	\$ -	\$ 14,408	\$ 13,450	\$ 14,614
11000 002 7506	Publications & Advertising	\$ 19,450	\$ 19,958	\$ 36,137	\$ 19,120	\$ 19,120
11000 002 7507	Memberships & Dues	\$ 9,835	\$ 6,038	\$ 3,579	\$ 5,628	\$ 5,628
11000 002 7571	Recording fees	\$ 283	\$ 351	\$ 229	\$ 300	\$ 300
11000 002 7572	Records preservation	\$ -	\$ -	\$ -	\$ -	\$ 250
11000 002 7573	Election Expenses & Supplies	\$ 5,305	\$ -	\$ -	\$ -	\$ -
11000 002 7574	Municipal Code Republishing	\$ 3,711	\$ 2,487	\$ 3,108	\$ 3,000	\$ 3,000
11000 002 75XX	CARES Act Contractual offset	\$ -	\$ (57)	\$ -	\$ -	\$ -
11000 002 7900	Capital Expenditures	\$ -	\$ 2,885	\$ -	\$ -	\$ -
11219 002 7900	CARES Act Capital Expenditures Off-set	\$ -	\$ (2,885)	\$ -	\$ -	\$ -
TOTAL ASSEMBLY & CLERK EXPENDITURES		\$ 237,491	\$ 179,268	\$ 213,692	\$ 220,574	\$ 227,433

JUSTIFICATION & EXPLANATION
ASSEMBLY / CLERK DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION		
6001	SALARIES & WAGES		
	Borough Clerk Regular Wages	\$	95,000
	Borough Clerk Vehicle Stipend	\$	3,000
	Borough Clerk Acting Pay	\$	2,000
	TOTAL	\$	100,000
6002	TEMPORARY WAGES - ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY ELECTION HELP		
	Election Worker Pay		
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	7,580
	STATE OF ALASKA PERS (22%)	\$	22,000
	GROUP HEALTH, LIFE INSURANCE, AND WORKER'S COMPENSATION	\$	31,891
	TOTAL	\$	61,471
7001	MATERIALS AND SUPPLIES - OFFICE PRODUCTS SUCH AS FILE FOLDERS, PRINTER INK, NAME PLAQUES, CALENDARS, PENS, ETC.		
7502	PHONE - DIRECTOR CELL PHONE REIMBURSEMENT		
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.		

FINANCE DEPARTMENT

Mission Statement:

The Finance Department's mission is to optimize the use of and preserve the Borough's Financial Resources



Finance Department Staff:

Mason Villarma, *Finance Director*

Robbie Marshall, *Accounting Generalist*

Sherri Cowan, *Utilities Clerk*

Erin Andresen, *Accounts Payable Clerk*

Calleigh Miller, *Property and Sales Tax Clerk*

Department Objectives:

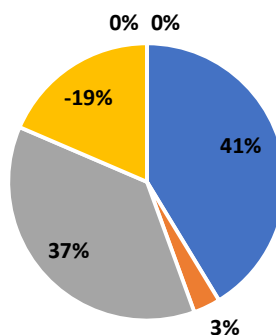
- Execute the Borough's long-term investment strategy
- Improve and modernize existing financial reporting functions and the way transactions flow through the accounting information system
- Develop the budget as a tool for all users and complete audits successfully
- Provide all department's accounting and financial analysis needed to actualize their mission
- Effectively manage human resource responsibilities and support all employees

SUMMARY OF EXPENDITURES BY TYPE

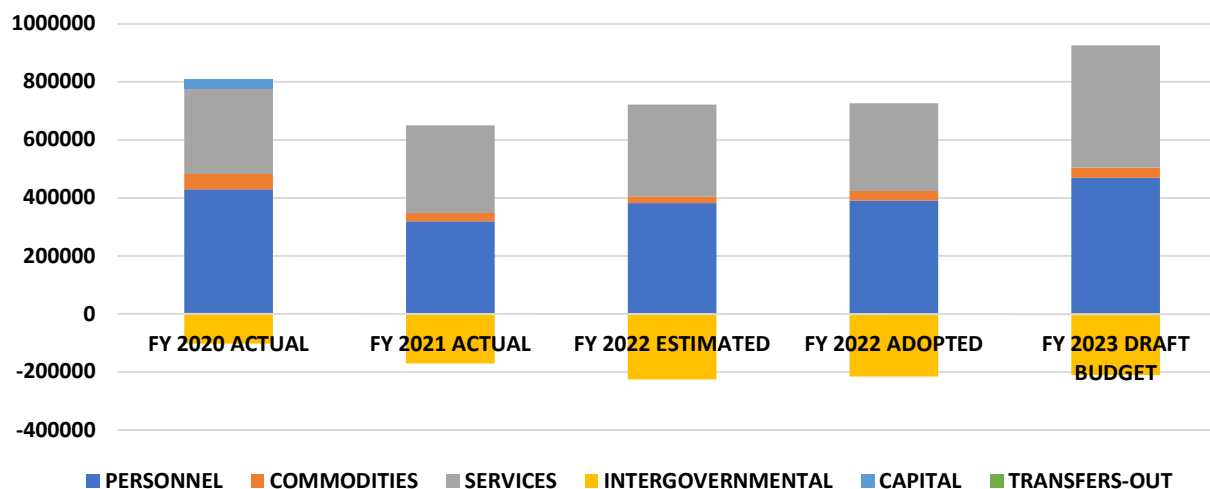
CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
PERSONNEL	429,800	319,428	382,760	391,077	469,112
COMMODITIES	52,832	28,589	22,429	33,200	35,750
SERVICES	294,518	301,463	317,147	302,092	420,839
INTERGOVERNMENTAL	(102,104)	(169,551)	(225,490)	(216,014)	(210,416)
CAPITAL	32,527	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-
TOTAL EXPENDITURES	707,573	479,929	496,846	510,355	715,284

FY 2023 BUDGET - ALLOCATION OF EXPENDITURES

PERSONNEL COMMODITIES SERVICES INTERGOVERNMENTAL CAPITAL TRANSFERS-OUT



FINANCE EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #11000, Dept #003

GENERAL FUND
FINANCE DEPARTMENT
DETAIL OF EXPENDITURES

FINANCE GENERAL FUND EXPENDITURES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
11000 003 6001 Salaries & Wages	\$ 260,343	\$ 204,325	\$ 229,458	\$ 242,024	\$ 305,569
11000 003 6005 Overtime	\$ -	\$ -	\$ 4,116	\$ -	\$ 5,000
11000 003 6200 Employer Costs	\$ 156,859	\$ 114,237	\$ 126,061	\$ 140,503	\$ 151,044
11000 003 6900 CARES Act COVID Payroll-Offset	\$ (9,569)	\$ (9,220)	\$ -	\$ -	\$ -
11000 003 7001 Materials & Supplies	\$ 15,913	\$ 8,850	\$ 7,935	\$ 10,400	\$ 10,400
11000 003 7002 Facility Repair & Maintenance	\$ 9,443	\$ 3,345	\$ 1,326	\$ 6,000	\$ 5,500
11000 003 7003 Custodial Supplies	\$ -	\$ -	\$ 2,733	\$ -	\$ 1,000
11000 003 7004 Postage & Shipping	\$ 10,621	\$ 9,492	\$ 3,574	\$ 12,000	\$ 10,000
11000 003 7008 Non-capital Equipment	\$ 11,372	\$ 667	\$ -	\$ 2,000	\$ 5,000
11000 003 7009 Equipment Repair & Maintenance	\$ 2,763	\$ 1,320	\$ -	\$ -	\$ 1,000
11000 003 7011 Equipment Rental Expense	\$ 2,719	\$ 4,915	\$ 6,861	\$ 2,800	\$ 2,850
11219 003 70XX CARES Act Off-set (Non-payroll Expenditures)	\$ -	\$ (200)	\$ -	\$ -	\$ -
11000 003 7199 Misc Expense	\$ -	\$ 866	\$ 9,887	\$ -	\$ -
11000 003 7501 Utilities	\$ 13,177	\$ 13,295	\$ 10,112	\$ 14,000	\$ 14,900
11000 003 7502 Phone/Internet	\$ 12,185	\$ 13,953	\$ 13,359	\$ 14,022	\$ 14,500
11000 003 7503 Information Technology	\$ 47,670	\$ 104,471	\$ 85,000	\$ 92,100	\$ 186,500
11000 003 7505 Travel & Training	\$ 12,598	\$ -	\$ 13,238	\$ 8,550	\$ 7,500
11000 003 7506 Publications & Advertising	\$ 1,756	\$ 971	\$ -	\$ -	\$ -
11000 003 7507 Memberships & Dues	\$ 190	\$ 160	\$ -	\$ 210	\$ 300
11000 003 7508 Insurance	\$ 1,739	\$ 4,473	\$ 5,271	\$ 5,000	\$ 4,639
11000 003 7509 Bank & Credit Card Fees	\$ 76,909	\$ 74,977	\$ 70,547	\$ 75,000	\$ 75,000
11000 003 7519 Professional Services	\$ 114,070	\$ 72,441	\$ 51,922	\$ 101,760	\$ 10,000
11000 003 7540 Auditing Services	\$ -	\$ 16,750	\$ 80,967	\$ -	\$ 85,000
11000 003 7550 Property Assessment Services	\$ -	\$ (32)	\$ (31)	\$ -	\$ 30,000
11000 003 7603 Charges from Finance	\$ (113,336)	\$ (171,897)	\$ (237,255)	\$ (249,699)	\$ (237,255)
11000 003 7621 Public Works Labor Charges	\$ -	\$ -	\$ -	\$ -	\$ -
11000 003 7629 Charges from Capital Facilities	\$ 20,801	\$ 11,766	\$ 11,766	\$ 33,685	\$ 26,839
11000 003 7900 Capital Expenditures	\$ 32,527	\$ -	\$ -	\$ -	\$ -
11000 003 7980 Bad Debt Expense	\$ 26,822	\$ 3	\$ -	\$ -	\$ -
TOTAL FINANCE EXPENDITURES	\$ 707,573	\$ 479,929	\$ 496,846	\$ 510,355	\$ 715,284

JUSTIFICATION & EXPLANATION
FINANCE DEPARTMENT

GL ACCT DESCRIPTION

6001 SALARIES & WAGES	
Finance Director Salary	\$ 115,000
Finance Director Vehicle Stipend	\$ 3,600
Accounting Generalist Salary	\$ 56,155
Accounting Generalist IT Stipend	\$ 3,600
Utilities Clerk Salary	\$ 41,840
Accounts Payable Clerk Salary	\$ 44,316
Property & Sales Tax Clerk Salary	\$ 41,058
TOTAL	\$ 305,569
6005 OVERTIME	
Accounting Generalist (75 hours OT)	\$ 3,000
Utilities Clerk (67 hours OT)	\$ 2,000
TOTAL	\$ 5,000
61XX EMPLOYER COSTS	
FICA, SBS AND MEDICARE (7.58%)	\$ 23,541
STATE OF ALASKA PERS (22%)	\$ 68,325
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 59,177
TOTAL	\$ 151,044

JUSTIFICATION & EXPLANATION
FINANCE DEPARTMENT CONTINUED

GL ACCT DESCRIPTION

-
- 7001 **MATERIALS & SUPPLIES** - VARIOUS CLEANING SUPPLIES & OFFICE SUPPLIES SUCH AS PRINTER PAPER & INK, LETTER HEAD, AND OTHER MISC. MATERIALS
- 7002 **FACILITY REPAIR & MAINTENANCE** - ALLOTMENT FOR FACILITY ROOF REPAIRS & OTHER MISC. GENERAL MAINTENANCE
- 7003 **CUSTODIAL SUPPLIES** - COST OF CLEANING AND BATHROOM SUPPLIES
- 7004 **POSTAGE & SHIPPING** - COSTS TO MAIL NOTICES & OFFICIAL CORRESPONDENCE
- 7008 **NON-CAPITAL EQUIPMENT** - ALLOTMENT FOR REPLACEMENT OFFICE EQUIPMENT
- 7009 **EQUIPMENT REPAIR & MAINTENANCE** - ALLOTMENT FOR OFFICE EQUIPMENT REPAIRS AND UPKEEP
- 7011 **EQUIPMENT RENTAL EXPENSE** - COST OF RENTING POSTAGE MACHINE
- 7199 **CASH SHORTAGE** - ALLOTMENT FOR SMALL DISCREPANCIES IN CASH AMOUNTS
- 7501 **UTILITIES** - WATER, SEWER, ELECTRIC, GARBAGE
- 7502 **PHONE/INTERNET** - COSTS FOR PHONE LINES, INTERNET, AND FAX LINES
- 7503 **INFORMATION TECHNOLOGY** - ANNUAL ALLOTMENT FOR BLACKPOINT, TEAM VIEWER, MARS, 365 EMAIL, BILL MASTER, & ACCUFUND TECH SERVICES
- 7505 **TRAVEL**- ANNUAL ALLOTMENT FOR TRAVEL TO AGFOA IN ANCHORAGE & VARIOUS SE AK COMMUNITIES TO SHADOW OTHER FINANCE DIRECTORS
- 7506 **PUBLICATIONS & ADVERTISING** - COST TO PUBLISH ADVERTISEMENTS AND NOTICES
- 7507 **MEMBERSHIPS & DUES** - SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATIONS
- 7508 **INSURANCE** - ALLOTMENT FOR BUILDING & VEHICLE INSURANCE
- 7509 **BANK & CREDIT CARD FEES** - COST OF PROCESSING CREDIT CARD TRANSACTIONS
- 7513 **TRAINING** - ALLOTMENT FOR ACCUFUND TRAINING, AGFOA FOR FINANCE DIRECTOR, AND ACCOUNTING CLASSES FOR R. MARSHALL
- 7519 **PROFESSIONAL SERVICES** - ANNUAL ALLOTMENT FOR SERVICES INCLUDING CARPET CLEANING, FIRE SUPPRESSION SYSTEM TESTING, AND OPERATING FUND INVESTMENTS CUSTODIAN FEES
- 7540 **AUDITING SERVICES** - COSTS FOR THE FY22 AUDIT AND SALES TAX AUDIT
- 7550 **PROPERTY ASSESSMENT SERVICES** - COST FOR THE FY22 AUDIT
- 7603 **CHARGES FROM FINANCE** - ALLOTMENT FOR ACCOUNTING GENERALIST, ACCOUNT CLERK, UTILITY CLERK & FINANCE DIRECTOR SERVICES, AUDIT, CREDIT CARD FEES, AND P&Z STAFF OT
- 7621 **PUBLIC WORKS LABOR CHARGES** - ALLOTMENT FOR PUBLIC WORKS STAFF LABOR
- 7629 **CHARGES FROM CAPITAL FACILITIES** - ALLOTMENT FOR CAPITAL FACILITIES MAINTENANCE, CUSTODIAL, AND MANAGEMENT SERVICES
- 7900 **CAPITAL EXPENDITURES** - CAPITALIZABLE PURCHASES THAT ARE DEPRECIABLE AND INCURRED SPECIFIC TO ADMINISTRATION OPERATIONS
- 7980 **BAD DEBT EXPENSE** - ANTICIPATED BAD DEBT EXPENSE RELATED TO CUSTOMER UTILITIES, PROPERTY TAX AND SALES TAX

FIRE DEPARTMENT

Mission Statement:

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 education and service to the public.



Fire Department Staff:

Timothy Bunes, *Fire Chief*

Dorianne Sprehe, *Firemedic/Trainer*

Department Objectives:

- Increase public education to our culturally diverse community, while focusing on children, the elderly and seasonal public safety issues.
- Increase internal education and prevention efforts
- Offer up to date training by bringing instructors into Wrangell to maximize the benefit to the department.
- Continue to actively seek grant opportunities to offset equipment purchases.
- Develop a process to revise and maintain the Department's Standard Operating Guidelines (SOG's) and personnel policies.

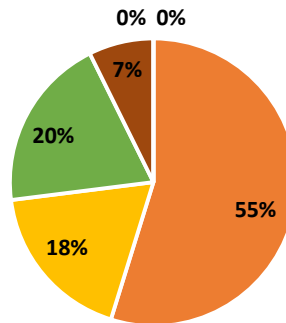
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

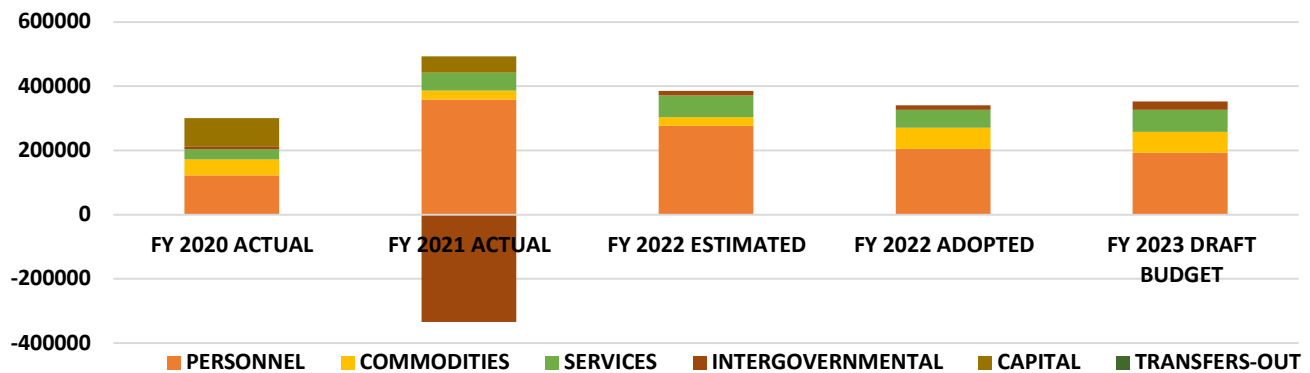
CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
PERSONNEL	122,218	358,398	276,514	204,173	192,786
COMMODITIES	49,434	27,122	26,581	65,825	64,175
SERVICES	32,436	56,174	67,675	55,909	69,151
INTERGOVERNMENTAL	8,547	(334,389)	14,335	14,335	25,754
CAPITAL	88,057	51,029	-	-	-
TRANSFERS-OUT	-	-	-	-	-
TOTAL EXPENDITURES	300,692	158,334	385,105	340,242	351,865

FY 2023 BUDGET - ALLOCATION OF EXPENDITURES

PERSONNEL COMMODITIES SERVICES INTERGOVERNMENTAL CAPITAL TRANSFERS-OUT



FIRE EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL

2023 ANNUAL BUDGET

Fund #11000 & 11219 Dept #12 (Fire Consolidated)

GENERAL FUND

FIRE DEPARTMENT

DETAIL OF EXPENDITURES

FIRE GENERAL FUND EXPENDITURES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
11000 012 6001	Salaries & Wages	\$ 73,221	\$ 163,621	\$ 159,921	\$ 105,645	\$ 97,088
11000 012 6002	Temporary Wages	\$ -	\$ 42,988	\$ -	\$ -	\$ -
11000 012 6005	Overtime	\$ -	\$ 31,621	\$ 18,601	\$ -	\$ 6,334
11000 012 61XX	Employer Costs	\$ 42,219	\$ 117,993	\$ 95,206	\$ 81,803	\$ 72,638
11219 012 6XXX	CARES Payroll Off-set	\$ -	\$ (338,823)	\$ -	\$ -	\$ -
11000 012 7001	Materials & Supplies	\$ 2,869	\$ 5,631	\$ 7,445	\$ 17,500	\$ 17,000
11000 012 7008	Non-capital Equipment	\$ 15,522	\$ 5,812	\$ 4,797	\$ 7,500	\$ 3,850
11000 012 7009	Equipment Repair & Maintenance	\$ 1,978	\$ 2,417	\$ 1,881	\$ 13,700	\$ 13,200
11000 012 7010	Vehicle Maintenance	\$ 15,405	\$ 8,190	\$ 9,259	\$ 15,000	\$ 15,000
11000 012 7100	Uniform, gear & clothing allowance	\$ 8,653	\$ 4,539	\$ 1,507	\$ 10,125	\$ 10,125
11000 012 7110	Fire Prevention & Education	\$ 175	\$ 982	\$ -	\$ 1,000	\$ 1,000
11000 012 7111	Volunteer Firefighter Insurance	\$ -	\$ 13,504	\$ 14,500	\$ 13,504	\$ 5,000
11000 012 7112	Contribution for Fire Calls	\$ 5,500	\$ 6,500	\$ -	\$ 6,500	\$ 6,500
11000 012 7113	Fire Substation Expense	\$ 5,007	\$ 531	\$ 1,692	\$ 2,000	\$ 2,000
11000 012 7501	Utilities	\$ 10,884	\$ 10,432	\$ 12,059	\$ 12,010	\$ 11,600
11000 012 7502	Phone/Internet	\$ 6,206	\$ 7,979	\$ 6,616	\$ 7,300	\$ 7,100
11000 012 7503	Information Technology	\$ 462	\$ -	\$ -	\$ -	\$ -
11000 012 7505	Travel & Training	\$ 6,778	\$ 2,175	\$ 2,786	\$ 16,725	\$ 16,725
11000 012 7508	Insurance	\$ 9,209	\$ 16,776	\$ 34,500	\$ 15,595	\$ 37,951
11000 012 7590	Grant Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 3,000
11000 012 7622	Charges from Garage	\$ 7,677	\$ 6,941	\$ 10,500	\$ 10,500	\$ 21,215
11000 012 7629	Charges from Capital Facilities	\$ 870	\$ 3,183	\$ 3,835	\$ 3,835	\$ 4,539
11000 013 7900	Capital Expenditures	\$ 88,057	\$ 51,029	\$ -	\$ -	\$ -
11219 012 7XXX	CARES & FEMA Offset	\$ -	\$ (5,690)	\$ -	\$ -	\$ -
TOTAL FIRE DEPARTMENT EXPENDITURES		\$ 300,692	\$ 158,334	\$ 385,105	\$ 340,242	\$ 351,865

JUSTIFICATION & EXPLANATION

FIRE DEPARTMENT

ACCT NO. ACCOUNT DESCRIPTION

6001 SALARIES & WAGES

Fire Chief Salary (1,040 hours)	\$ 40,563
Firemedic/Trainer Salary	\$ 56,525
TOTAL	\$ 97,088

6005 OVERTIME

Firemedic Overtime: 156 hours	TOTAL \$ 6,334
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61XX EMPLOYER COSTS

FICA, SBS AND MEDICARE (7.58%)	\$ 7,839
STATE OF ALASKA PERS (22%)	\$ 22,753
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 42,046
TOTAL	\$ 72,638

JUSTIFICATION & EXPLANATION*FIRE DEPARTMENT CONTINUED*

6XXX **CARES PAYROLL OFF-SET** - ALL PAYROLL COSTS COVERED THROUGH CARES ACT FUNDING

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

7111 **VOLUNTEER FIREFIGHTER INSURANCE** - ALLOTMENT BASED ON 2021 ACTUALS

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

7XXX **CARES & FEMA OFFSET** - NON-PAYROLL EXPENDITURES ELIGIBLE FOR REIMBURSEMENT THROUGH CARES ACT FUNDING

POLICE DEPARTMENT

Mission Statement:

To provide excellent trusted service through partnerships with the Community and other Jurisdictions.



Police Department Staff:

Tom Radke, *Chief of Police*

Rhonda Herman, *Administrative Assistant*

Bruce Smith Jr., *Police Lieutenant*

Nicholas Pearson, *Police Sergeant*

Damon Roher, *Police Officer I*

Conner Phillips, *Police Officer II*

Yuriy Bezzubenko, *Police Officer III*

Department Objectives:

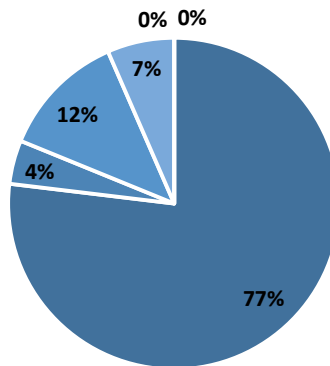
- Establish educational training with the Juneau Police Department
- Continue Community Outreach programs
- Restore authorized strength of staff
- Establish a relationship with the OCS staff member and quantify ongoing services

SUMMARY OF EXPENDITURES BY TYPE

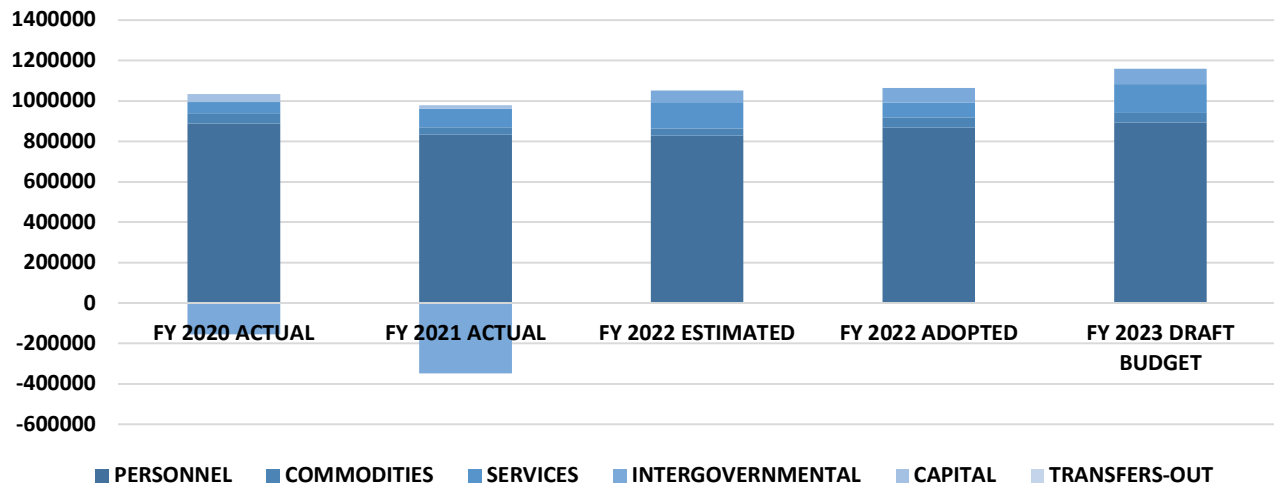
CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
PERSONNEL	888,109	833,056	828,319	868,058	891,927
COMMODITIES	51,456	36,376	34,421	50,500	49,500
SERVICES	54,308	92,669	127,598	73,086	142,635
INTERGOVERNMENTAL	(154,932)	(347,664)	60,464	73,750	75,735
CAPITAL	39,531	16,100	-	-	-
TRANSFERS-OUT	-	-	-	-	-
TOTAL EXPENDITURES	878,473	630,537	1,050,802	1,065,394	1,159,796

FY 2023 BUDGET - ALLOCATION OF EXPENDITURES

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



POLICE EXPENDITURES BY FISCAL YEAR



**CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET**

Fund #11000 & 11219 Dept #13 (Police Consolidated)

**GENERAL FUND
POLICE DEPARTMENT
DETAIL OF EXPENDITURES**

POLICE GENERAL FUND EXPENDITURES	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023 Draft
	Actual	Actual	Estimated	Adopted	Budget
11000 013 6001 Salaries & Wages	\$ 455,233	\$ 459,009	\$ 493,273	\$ 486,054	\$ 525,724
11000 013 6005 Overtime	\$ 88,754	\$ 61,433	\$ 54,017	\$ 56,268	\$ 49,799
11000 013 61XX Employer Costs	\$ 307,517	\$ 303,893	\$ 270,031	\$ 292,336	\$ 269,005
11219 013 6XXX CARES Payroll Offset	\$ (212,796)	\$ (385,988)	\$ -	\$ -	\$ -
11000 013 6225 Police Recruitment	\$ -	\$ -	\$ -	\$ -	\$ -
11000 013 7001 Materials & Supplies	\$ 12,655	\$ 6,235	\$ 3,083	\$ 9,000	\$ 6,000
11000 013 7004 Postage & Shipping	\$ (48)	\$ -	\$ 150	\$ 2,000	\$ 2,000
11000 013 7008 Non-capital Equipment	\$ -	\$ 1,836	\$ 6,428	\$ 4,000	\$ 7,000
11000 013 7009 Equipment Repair & Maintenance	\$ 5,593	\$ 1,790	\$ 1,615	\$ 3,000	\$ 1,500
11000 013 7010 Vehicle Maintenance	\$ 18,459	\$ 10,086	\$ 2,959	\$ 10,000	\$ 11,000
11000 013 7012 Boat Maintenance & Repair	\$ 4,357	\$ 100	\$ 1,340	\$ 5,000	\$ 1,500
11000 013 7014 Vehicle Impound Expenses	\$ -	\$ -	\$ 4,688	\$ 2,000	\$ 5,000
11000 013 7100 Uniform, gear & clothing allowance	\$ 4,970	\$ 9,073	\$ 4,712	\$ 8,000	\$ 8,000
11000 013 7101 Criminal History Records	\$ -	\$ 80	\$ 475	\$ -	\$ -
11000 013 7103 Ammunition	\$ 5,470	\$ 7,258	\$ 9,446	\$ 7,500	\$ 7,500
11000 013 7104 Special Investigations	\$ 1,585	\$ 6,551	\$ (668)	\$ 2,500	\$ 2,500
11000 013 7105 Animal Control Expenses	\$ 314	\$ 209	\$ 100	\$ 1,000	\$ 1,000
11000 013 7501 Utilities	\$ -	\$ -	\$ -	\$ -	\$ 200
11000 013 7502 Phone/Internet	\$ 17,032	\$ 17,548	\$ 15,160	\$ 16,424	\$ 17,000
11000 013 7503 Information Technology	\$ 879	\$ 4,499	\$ 22,450	\$ 19,000	\$ 3,000
11000 013 7505 Travel & Training	\$ 36,605	\$ 8,720	\$ 10,998	\$ 33,400	\$ 47,400
11000 013 7506 Publications & Advertising	\$ 2,080	\$ -	\$ -	\$ 500	\$ 500
11000 013 7507 Memberships & Dues	\$ 26	\$ 525	\$ 469	\$ -	\$ -
11000 013 7508 Insurance	\$ 31,448	\$ 37,654	\$ 55,612	\$ 30,000	\$ 61,173
11000 013 7515 Permits, Inspections, Compliance	\$ 816	\$ 12	\$ -	\$ -	\$ -
11000 013 7519 Police Professional Services Contractual	\$ 128	\$ 25,591	\$ 34,000	\$ 3,662	\$ 57,262
11000 013 7622 Charges from Garage	\$ 11,500	\$ 7,571	\$ -	\$ 27,750	\$ 29,735
11000 013 7701 State of Alaska Share of DMV Services	\$ 46,104	\$ 30,124	\$ 60,464	\$ 45,000	\$ 45,000
11000 013 7702 State of Alaska Share of Citations	\$ 260	\$ 629	\$ -	\$ 1,000	\$ 1,000
11000 013 7900 Capital Expenditures	\$ 39,531	\$ 16,100	\$ -	\$ -	\$ -
TOTAL POLICE DEPARTMENT EXPENDITURES	\$ 878,473	\$ 630,537	\$ 1,050,802	\$ 1,065,394	\$ 1,159,796

**JUSTIFICATION & EXPLANATION
POLICE DEPARTMENT**

GL ACCT DESCRIPTION		
6001 SALARIES & WAGES		
Police Chief Salary		\$ 126,771
Police Lieutenant Salary		\$ 88,285
Police Sergeant Salary		\$ 68,516
Police Officer #1 Salary		\$ 65,714
Police Officer #2 Salary		\$ 63,237
Police Officer #3 Salary		\$ 60,848
Administrative Assistant Salary		\$ 52,354
TOTAL		\$ 525,724
6005 OVERTIME		
Police Lieutenant (200 hours @ 1.5 * \$42.28)		\$ 12,685
Police Sergeant (200 hours @ 1.5 * \$32.81)		\$ 9,844
Police Officer #1 (200 hours @ 1.5 * \$31.47)		\$ 9,442
Police Officer #2 (200 hours @ 1.5 * \$29.14)		\$ 8,742
Police Officer #3 (200 hours @ 1.5 * \$30.29)		\$ 9,086
TOTAL		\$ 49,799
61XX EMPLOYER COSTS		
FICA, SBS AND MEDICARE (7.58%)		\$ 43,625
STATE OF ALASKA PERS (22%)		\$ 126,615
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 98,765
TOTAL		\$ 269,005

JUSTIFICATION & EXPLANATION
POLICE DEPARTMENT CONTINUED

- 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** - COST FOR PLANE TICKETS, LODGING, AND PER DIEM TO JUNEAU TWICE A YEAR FOR TRAINING
- 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 REQUIREMENTS
- 7519 **POLICE PROFESSIONAL SERVICES CONTRACTUAL** - ALLOTMENT FOR CONDUCTING BACKGROUND CHECKS, WESTEK SERVICE FOR RECORDER SYSTEM, TASER ANNUAL CONTRACT, AND OCS POSITION COST SHARE
- 7622 **CHARGES FROM GARAGE** - ANNUAL ALLOTMENT FOR GARAGE LABOR
- 7701 **STATE OF ALASKA SHARE OF DMV SERVICES** - THE BOROUGH'S HALF OF DMV SERVICE EXPENDITURES OWED TO THE STATE
- 7702 **STATE OF ALASKA SHARE OF CITATIONS** - PORTION OF CITATIONS THAT IS OWED TO THE STATE

CORRECTIONS & DISPATCH

Mission Statement:

The City and Borough of Wrangell's Correction & Dispatch Department is comprised of people dedicated to preserving the value of life and property for all citizens and visitors in our diverse community. We answer and dispatch emergency and non-emergency calls in a timely, precise and skilled manner. We are committed to excellence in the delivery of these services while treating people with dignity, respect and empathy. We are the vital link between public safety and citizens who need assistance. We strive to continuously improve through training, public feedback and teamwork. By utilizing technology and experience, we will continue to grow to fulfill the needs of our ever-changing community and all who pass through it.



Corrections & Dispatch Staff:

Thecla LaLonde, *Corrections Supervisor*
 Karen Benedict, *Corrections and Dispatch Specialist*
 Elijah Comstock, *Corrections and Dispatch Specialist*
 Juanita Courson, *Corrections and Dispatch Specialist*
 Christopher Blackburn, *Corrections and Dispatch Specialist*

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #11000 Dept #014

GENERAL FUND
CORRECTIONS & DISPATCH
DETAIL OF EXPENDITURES

CORRECTIONS & DISPATCH GENERAL FUND EXPENDITURES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
11000 014 6001	Salaries & Wages	\$ 231,821	\$ 265,119	\$ 244,704	\$ 232,960	\$ 250,864
11000 014 6005	Overtime	\$ 30,369	\$ 27,949	\$ 34,461	\$ 33,600	\$ 14,580
11000 014 61XX	Employer Costs	\$ 164,296	\$ 178,812	\$ 150,866	\$ 174,033	\$ 152,353
11219 014 6XXX	CARES Payroll Off-set	\$ (92,565)	\$ (212,129)	\$ -	\$ -	\$ -
11000 014 7001	Materials & Supplies	\$ 77	\$ 1,673	\$ 762	\$ 774	\$ 700
11000 014 7106	Prisoner Meals	\$ 11,455	\$ 4,308	\$ 5,448	\$ 3,104	\$ 3,000
11000 014 7502	Phone/Internet	\$ 94	\$ 1,209	\$ 464	\$ 1,500	\$ 1,250
11000 014 7503	Information Technology	\$ -	\$ 4,000	\$ 2,500	\$ -	\$ -
11000 014 7505	Travel	\$ 584	\$ -	\$ -	\$ -	\$ -
TOTAL CORRECTIONS & DISPATCH EXPENDITURES		\$ 346,132	\$ 270,941	\$ 439,205	\$ 445,970	\$ 422,746

JUSTIFICATION & EXPLANATION
CORRECTIONS & DISPATCH

GL ACCT DESCRIPTION

6001 SALARIES & WAGES

Corrections Supervisor Salary	\$ 59,892
Corrections Specialist #1 Salary	\$ 48,139
Corrections Specialist #2 Salary	\$ 45,446
Corrections Specialist #3 Salary	\$ 45,446
Corrections Specialist #4 Salary	\$ 51,941
TOTAL	\$ 250,864

6005 OVERTIME

Corrections Supervisor (20 hours @ \$43.03)	\$ 861
Corrections Specialist #1 (100 hours @ \$34.58)	\$ 3,458
Corrections Specialist #2 (100 hours @ \$32.65)	\$ 3,265
Corrections Specialist #3 (100 hours @ \$32.65)	\$ 3,265
Corrections Specialist #4 (100 hours @ \$37.31)	\$ 3,731
TOTAL	\$ 14,580

61XX EMPLOYER COSTS

FICA, SBS AND MEDICARE (7.58%)	\$ 20,121
STATE OF ALASKA PERS (22%)	\$ 58,398
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 73,835
TOTAL	\$ 152,353

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** - ALLOTMENT FOR TRAVEL FOR MISC. TRAININGS

PUBLIC SAFETY BUILDING

The City and Borough of Wrangell's Public Safety Building is home to the Wrangell Police, Fire, and Dispatch departments. It also houses rented space for court proceedings, Wrangell's community jail, DMV and OCS services.



The goal for the FY 2023 budget cycle is to formulate a strategic proposal to rehabilitate or reconstruct the facility, and address years of deferred maintenance. While not reflected in this budget. The Borough intends to inquire about a potential general obligation bond issuance in the fall of 2022 at which point an amendment to this budget would be made.

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #11000 Dept #015

GENERAL FUND
PUBLIC SAFETY BUILDING
DETAIL OF EXPENDITURES

PUBLIC SAFETY BUILDING GENERAL FUND EXPENDITURES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
11000 015 7001	Materials & Supplies	\$ 2,188	\$ 938	\$ -	\$ -	\$ -
11000 015 7002	Facility Repair & Maintenance	\$ 72,374	\$ 81,924	\$ 12,490	\$ 37,100	\$ 36,000
11000 015 7003	Custodial Supplies	\$ 2,188	\$ 790	\$ 1,383	\$ 5,500	\$ 2,000
11000 015 7005	Computer Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
11000 015 7010	Vehicle/Equipment Repair & Maintenance	\$ 118	\$ -	\$ -	\$ -	\$ -
11000 015 7017	Heating Fuel	\$ -	\$ -	\$ 3,945	\$ -	\$ 3,500
11000 015 7501	Utilities	\$ 106,357	\$ 102,709	\$ 105,000	\$ 110,000	\$ 111,900
11000 015 7502	Phone/Internet	\$ 794	\$ 2,599	\$ 2,166	\$ 2,520	\$ 2,500
11000 015 7508	Insurance	\$ -	\$ -	\$ 17,316	\$ 15,487	\$ 19,048
11010 015 7510	Engineering	\$ 7,070	\$ -	\$ -	\$ 5,000	\$ 5,000
11000 015 7519	Professional/Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
11000 015 7621	Public Works Labor Charges	\$ -	\$ -	\$ -	\$ 15,487	\$ 9,871
11000 015 7629	Charges from Capital Facilities	\$ 67,761	\$ 52,628	\$ 100,000	\$ 113,000	\$ 133,345
11000 015 7631	Charges from Municipal Light & Power	\$ -	\$ -	\$ -	\$ 1,200	\$ -
11000 015 7900	Capital Expenditures	\$ 13,178	\$ -	\$ -	\$ -	\$ -
TOTAL PSB EXPENDITURES		\$ 272,028	\$ 241,588	\$ 242,300	\$ 305,294	\$ 323,163

JUSTIFICATION & EXPLANATION
PUBLIC SAFETY BUILDING

GL ACCT DESCRIPTION

6001	SALARIES & WAGES - THERE ARE NO SALARIES & WAGES ASSOCIATED WITH THE PUBLIC SAFETY BUILDING
6002	TEMPORARY WAGES - THERE ARE NO TEMPORARY WAGES ASSOCIATED WITH THE PUBLIC SAFETY BUILDING
61XX	EMPLOYER COSTS - THERE ARE NO EMPLOYER COSTS DIRECTLY ASSOCIATED WITH THE PUBLIC SAFETY BUILDING
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
7629	CHARGES FROM CAPITAL FACILITIES - ALLOTMENT FOR CAPITAL FACILITIES MAINTENANCE, CUSTODIAL, AND MANAGEMENT SERVICES
7631	CHARGES FROM MUNICIPAL LIGHT & POWER - COSTS OF LABOR CHARGES FOR MONTHLY INSPECTIONS OF STANDBY GENERATOR

PUBLIC WORKS

The mission of the City and Borough of Wrangell's Department of Public Works is to provide the residents, businesses, and visitors of the Borough with high-quality, efficient, and responsive general government services, including: utility support, and road, property, and building maintenance



Public Works Staff:

Tom Wetor, *Public Works Director*

Elsie Bailey, *Administrative Assistant*

Jeffrey Rooney, *Public Works Foreman*

Stanley Campbell, *Maintenance Specialist*

Lorne Cook, *Maintenance Specialist*

Thomas Gillen, *Maintenance Specialist*

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 11000, Dept 021

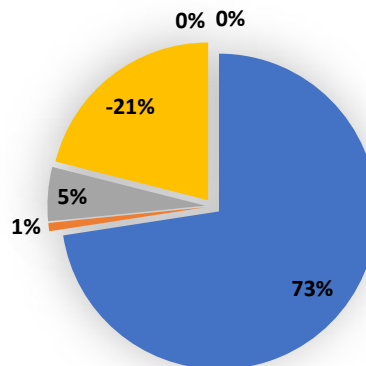
GENERAL FUND
PUBLIC WORKS DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

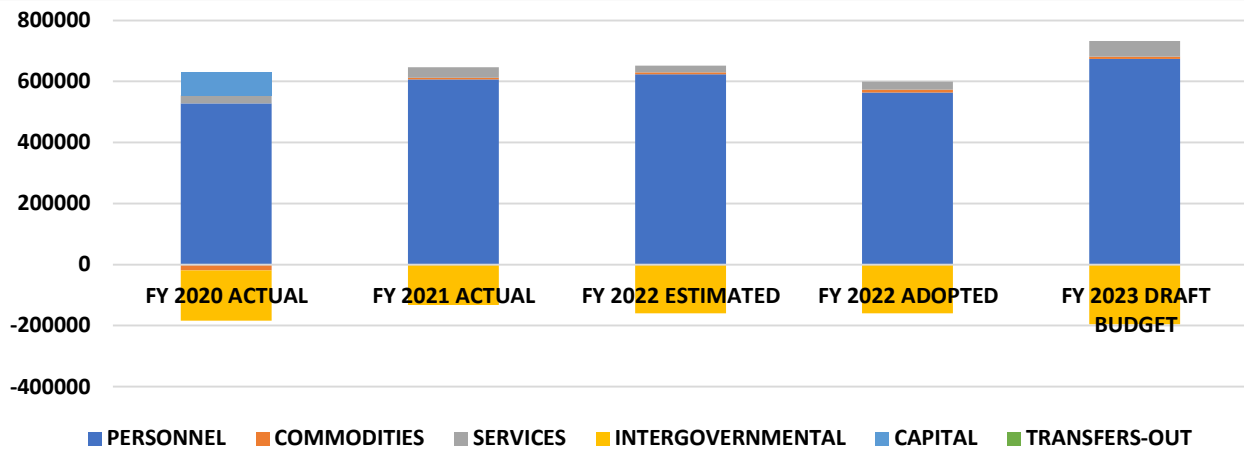
CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
PERSONNEL	527,713	605,714	623,153	563,316	673,048
COMMODITIES	(19,182)	6,156	6,451	9,000	7,700
SERVICES	26,109	34,116	22,139	26,377	51,345
INTERGOVERNMENTAL	(165,190)	(132,236)	(159,542)	(159,542)	(195,144)
CAPITAL	77,760	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-
TOTAL EXPENDITURES	447,210	513,749	492,200	439,151	536,948

FY 2023 BUDGET - ALLOCATION OF EXPENDITURES

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



PUBLIC WORKS EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #11000, Dept #021

GENERAL FUND
PUBLIC WORKS DEPARTMENT
DETAIL OF EXPENDITURES

		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023 DRAFT
		ACTUAL	ACTUAL	ESTIMATED	ADOPTED	BUDGET
PUBLIC WORKS GENERAL FUND EXPENDITURES						
11000 021 6001	Salaries & Wages	\$ 269,732	\$ 338,719	\$ 343,542	\$ 294,177	\$ 365,480
11000 021 6002	Temporary Wages	\$ 20,405	\$ 668	\$ -	\$ -	\$ -
11000 021 6005	Overtime	\$ 7,911	\$ 25,438	\$ 47,343	\$ 39,571	\$ 66,530
11000 021 61XX	Employer Cost	\$ 225,632	\$ 240,567	\$ 232,268	\$ 228,249	\$ 230,119
11219 021 6XXX	CARES Payroll Off-set	\$ -	\$ (3,873)	\$ -	\$ -	\$ -
11000 021 7001	Materials & Supplies	\$ (23,357)	\$ 1,769	\$ 1,236	\$ 3,000	\$ 3,000
11000 021 7002	Facility Repair & Maintenance	\$ 329	\$ 60	\$ 490	\$ -	\$ 1,000
11000 021 7008	Non-Capital Equipment	\$ -	\$ -	\$ -	\$ 2,000	\$ -
11000 021 7010	Vehicle Maintenance	\$ 2,966	\$ 3,412	\$ 3,000	\$ -	\$ -
11000 021 7018	Miscellaneous Tools	\$ -	\$ 40	\$ -	\$ 1,000	\$ 1,200
11000 021 7100	Uniform, gear & clothing allowance	\$ 880	\$ 875	\$ 1,725	\$ 3,000	\$ 2,500
11000 021 7502	Phone/Internet	\$ 6,243	\$ 6,378	\$ 4,499	\$ 9,816	\$ 4,000
11000 021 7503	Information Technology	\$ 1,209	\$ -	\$ -	\$ 2,000	\$ 1,500
11000 021 7505	Travel & Training	\$ 4,033	\$ 323	\$ -	\$ 1,320	\$ 10,920
11000 021 7506	Publications & Advertising	\$ -	\$ 399	\$ -	\$ -	\$ -
11000 021 7507	Dues & Subscriptions	\$ -	\$ -	\$ -	\$ 550	\$ 550
11000 021 7508	Insurance	\$ 18,379	\$ 26,590	\$ 16,177	\$ 11,511	\$ 17,795
11000 021 7515	Permits, Inspections & Compliance	\$ 14	\$ -	\$ -	\$ -	\$ -
11000 021 7519	Professional Services	\$ 265	\$ 748	\$ 1,463	\$ 2,500	\$ 27,500
11000 021 7621	Public Works Labor Charges	\$ (165,190)	\$ (128,826)	\$ (174,130)	\$ (174,130)	\$ (197,414)
11000 021 7622	Charges from Garage	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
11000 021 7629	Charges from Capital Facilities	\$ -	\$ 463	\$ 9,588	\$ 9,588	\$ 2,269
11000 021 7900	Capital Expenditures	\$ 77,760	\$ -	\$ -	\$ -	\$ -
TOTAL PUBLIC WORKS EXPENDITURES		\$ 447,210	\$ 513,749	\$ 492,200	\$ 439,151	\$ 536,948

JUSTIFICATION & EXPLANATION

PUBLIC WORKS DEPARTMENT

GL ACCT DESCRIPTION

6001 SALARIES & WAGES

Public Works Director Salary		\$	87,469
Public Works Director Vehicle Stipend		\$	2,400
Public Works Foreman Salary		\$	78,212
PW Administrative Assistant Salary (1/2 time)		\$	24,808
Maintenance Specialist I Salary		\$	49,986
Maintenance Specialist II Salary		\$	52,946
Maintenance Specialist III Salary		\$	69,659
TOTAL		\$	365,480

6005 OVERTIME

	OT	ACTING	STANDBY	TOTAL
Public Works Foreman OT/Acting/Standby	\$ 14,984	\$ 5,170	\$ 5,120	\$ 25,274
Maintenance Specialist I OT/Standby	\$ 7,661	\$ -	\$ 3,200	\$ 10,861
Maintenance Specialist II OT/Standby	\$ 8,717	\$ -	\$ 3,200	\$ 11,917
Maintenance Specialist III OT/Acting/Standby	\$ 10,675	\$ 4,603	\$ 3,200	\$ 18,478
TOTAL	\$ 42,037	\$ 9,773	\$ 14,720	\$ 66,530

JUSTIFICATION & EXPLANATION
PUBLIC WORKS DEPARTMENT CONTINUED

GL ACCT DESCRIPTION

61XX EMPLOYER COSTS		
FICA, SBS AND MEDICARE (7.58%)	\$	32,746
STATE OF ALASKA PERS (22%)	\$	95,042
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	102,331
TOTAL	\$	230,119
7001 MATERIALS & SUPPLIES - ALLOTMENT FOR OFFICE SUPPLIES, CLEANING SUPPLIES, TAPE MEASURERS, THERMOMETERS, WRANGELL CLEANUP DAY SUPPLIES, AND OTHER MISC. EQUIPMENT & SUPPLIES		
7002 FACILITY REPAIR & MAINTENANCE - ALLOTMENT FOR MISC. PW FACILITY REPAIRS & MAINT.		
7008 NON-CAPITAL EQUIPMENT - ALLOTMENT FOR A FIELD COMPUTER FOR DIRECTOR		
7009 EQUIPMENT REPAIR & MAINTENANCE - ALLOTMENT FOR MISC. EQUIPMENT REPAIR & MAINTENANCE		
7010 VEHICLE MAINTENANCE - ANNUAL ALLOTMENT FOR DEPT VEHICLE TIRES, OIL CHANGES, AND OTHER MISC. BASIC REPAIRS		
7018 MISCELLANEOUS TOOLS - ALLOTMENT FOR TOOLS SUCH AS FLASHLIGHTS, HAND TOOLS, MISC TOOLS FOR WATER, SEWER, STREETS, EQUIPMENT & SYSTEMS		
7110 UNIFORM, GEAR & CLOTHING ALLOWANCE - ALLOTMENT FOR CLOTHING ALLOWANCE FOR FOUR EMPLOYEES, HIGH VISABILITY RAIN GEAR, AND OTHER MISC. PPE		
7502 PHONE/INTERNET - ALLOTMENT FOR PHONE LAND LINES, INTERNET SERVICE, AND CELL PHONES FOR CALL OUTS & STANDBY		
7505 TRAVEL - ALLOTMENT FOR STAFF TRAVEL		
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		
7513 TRAINING - ALLOTMENT FOR CDL RENEWALS AND CEU/CERTIFICATION RENEWALS		
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		

GARAGE DEPARTMENT

Mission Statement:

The mission of the City and Borough of Wrangell's Garage Department is to operate in a manner that is conducive to the safety for all employees and individual customers. We strive to provide superior maintenance on all City owned vehicles, equipment, and small engines. Our service is designed to ensure that the City departments can be effective in maintaining the highest level of efficiency, while keeping maintenance costs at a minimum.



Garage Staff:

David Bryner, *Mechanic Lead*

Vacant, *Assistant Mechanic*

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 11000, Dept 022

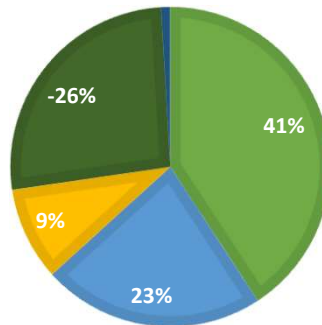
GENERAL FUND
GARAGE DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

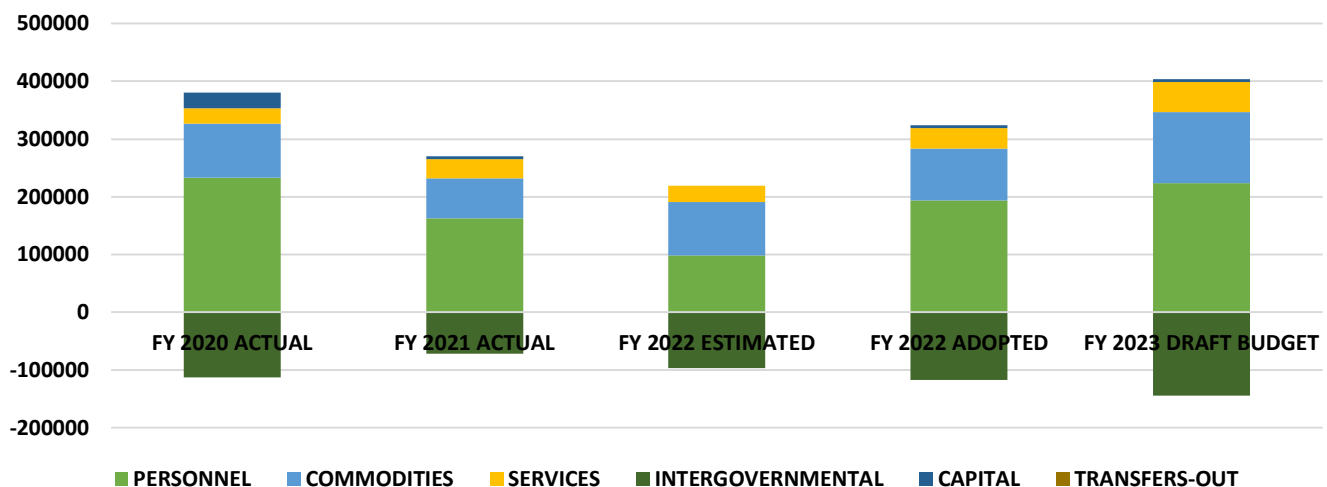
CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
PERSONNEL	233,114	162,496	98,647	193,733	223,490
COMMODITIES	93,339	69,230	92,717	89,600	123,217
SERVICES	27,260	33,534	28,016	35,900	51,692
INTERGOVERNMENTAL	(113,060)	(71,625)	(97,147)	(117,292)	(144,596)
CAPITAL	26,932	5,199	-	5,000	5,000
TRANSFERS-OUT	-	-	-	-	-
TOTAL EXPENDITURES	267,585	198,835	122,233	206,940	258,803

FY 2023 BUDGET - ALLOCATION OF EXPENDITURES

PERSONNEL COMMODITIES SERVICES INTERGOVERNMENTAL CAPITAL TRANSFERS-OUT



GARAGE EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #11000, Dept #022

GENERAL FUND
GARAGE DEPARTMENT
DETAIL OF EXPENDITURES

GARAGE GENERAL FUND EXPENDITURES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
11000 022 6001 Salaries & Wages	\$ 122,421	\$ 97,809	\$ 57,865	\$ 114,650	\$ 122,390
11000 022 6005 Overtime	\$ 2,891	\$ 933	\$ 1,968	\$ 5,500	\$ 5,223
11000 022 61XX Employer Costs	\$ 104,443	\$ 63,754	\$ 38,814	\$ 70,933	\$ 92,241
11219 022 6XXX COVID Payroll Off-set	\$ -	\$ (1,172)	\$ -	\$ -	\$ -
11000 022 7001 Materials & Supplies	\$ 13,234	\$ 7,514	\$ 4,206	\$ 7,000	\$ 7,200
11000 022 7002 Facility Repair & Maintenance	\$ 5,648	\$ 925	\$ 432	\$ 7,200	\$ 10,000
11000 022 7010 Vehicle Maintenance	\$ 354	\$ 321	\$ 194	\$ 1,000	\$ 1,500
11000 022 7015 Fuel - Automotive	\$ 67,356	\$ 55,652	\$ 78,424	\$ 65,000	\$ 94,517
11000 022 7017 Fuel - Heating	\$ 4,083	\$ 2,529	\$ 7,972	\$ 5,000	\$ 5,000
11000 022 7018 Miscellaneous Tools	\$ 2,003	\$ 1,909	\$ 1,192	\$ 3,000	\$ 3,500
11000 022 7100 Clothing & Gear	\$ 661	\$ 380	\$ 297	\$ 1,400	\$ 1,500
11000 022 7501 Utilities	\$ 21,271	\$ 22,995	\$ 22,301	\$ 23,000	\$ 25,200
11000 022 7502 Phone/Internet	\$ 39	\$ 443	\$ 1,585	\$ 156	\$ 1,900
11000 022 7503 Information Technology	\$ 4,071	\$ 5,227	\$ -	\$ 7,700	\$ 9,850
11000 022 7505 Travel & Training	\$ 3,360	\$ -	\$ -	\$ 2,650	\$ 3,635
11000 022 7507 Membership & Dues	\$ -	\$ 60	\$ -	\$ -	\$ -
11000 022 7508 Insurance	\$ 1,155	\$ 2,494	\$ 4,130	\$ 3,044	\$ 4,542
11000 022 7515 Health & Safety Permits, Inspections, Compliance	\$ 584	\$ 1,862	\$ -	\$ 2,000	\$ 2,000
11000 022 7519 Professional/Contractual Services	\$ 140	\$ 453	\$ -	\$ -	\$ 8,200
11000 022 7621 Public Works Labor Charges	\$ 3,667	\$ 923	\$ 1,500	\$ 1,500	\$ 1,974
11000 022 7622 Charges from Garage	\$ (122,036)	\$ (71,414)	\$ (98,647)	\$ (128,380)	\$ (146,570)
11000 022 7629 Charges from Capital Facilities	\$ 5,309	\$ 39	\$ -	\$ 9,588	\$ -
11000 022 7900 Capital Expenditures	\$ 26,932	\$ 5,199	\$ -	\$ 5,000	\$ 5,000
TOTAL GARAGE EXPENDITURES	\$ 267,585	\$ 198,835	\$ 122,233	\$ 206,940	\$ 258,803

JUSTIFICATION & EXPLANATION
PUBLIC WORKS DEPARTMENT

GL ACCT DESCRIPTION		
6001 SALARIES & WAGES		
Lead Mechanic Salary		\$ 69,646
Assistant Mechanic Salary		\$ 52,745
TOTAL		\$ 122,390
6005 OVERTIME		
Lead Mechanic OT		\$ 3,203
Assistant Mechanic OT		\$ 2,021
TOTAL		\$ 5,223
61XX EMPLOYER COSTS		
FICA, SBS AND MEDICARE (7.58%)		\$ 9,673
STATE OF ALASKA PERS (22%)		\$ 28,075
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 54,493
TOTAL		\$ 92,241
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 & 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		
7900 CAPITAL EXPENDITURES - ALLOTMENT FOR FUEL TRACKING SYSTEM		

STREETS DEPARTMENT

Mission Statement:

The mission of the City and Borough of Wrangell's Streets Department is to provide safe and properly maintained streets, sidewalks, and signs, as well as to effectively facilitate the snow removal process.



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 11000, Dept 024

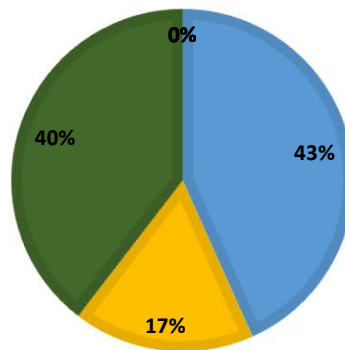
GENERAL FUND
STREETS DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

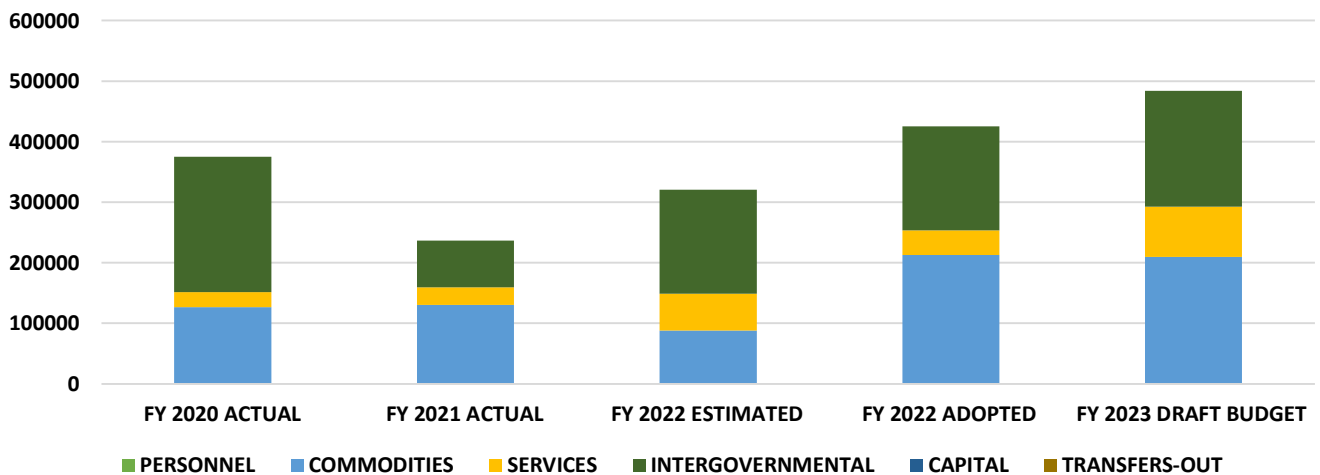
CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
PERSONNEL	-	360	-	-	-
COMMODITIES	126,633	130,093	88,230	212,500	209,575
SERVICES	25,041	28,835	60,423	41,000	82,900
INTERGOVERNMENTAL	223,729	77,056	172,000	172,000	191,511
CAPITAL	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-
TOTAL EXPENDITURES	375,403	236,344	320,653	425,500	483,986

FY 2023 BUDGET - ALLOCATION OF EXPENDITURES

PERSONNEL COMMODITIES SERVICES INTERGOVERNMENTAL CAPITAL TRANSFERS-OUT



STREETS EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #11000, Dept #024

GENERAL FUND
STREETS DEPARTMENT
DETAIL OF EXPENDITURES

STREETS GENERAL FUND EXPENITURES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
11000 024 7001	Materials & Supplies	\$ 449	\$ 1,540	\$ 883	\$ 1,000	\$ 1,000
11000 024 7008	Non-Capital Equipment	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
11000 024 7009	Equipment Repair & Maintenance	\$ 142	\$ 2,289	\$ -	\$ -	\$ -
11000 024 7010	Vehicle Maintenance	\$ 56,539	\$ 51,644	\$ 37,347	\$ 60,500	\$ 69,575
11000 024 7011	Equipment Rental Expense	\$ 490	\$ -	\$ -	\$ 15,000	\$ 15,000
11000 024 7030	Maintenance Materials & Supplies	\$ 69,014	\$ 74,620	\$ 50,000	\$ 132,000	\$ 100,000
11000 024 7033	Street Lighting Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 20,000
11000 024 7501	Utilities	\$ 25,041	\$ 28,835	\$ 30,458	\$ 21,000	\$ 32,900
11000 024 7513	Travel & Training	\$ -	\$ 360	\$ -	\$ -	\$ -
11000 024 7519	Professional/Contractual Services	\$ -	\$ -	\$ 29,965	\$ 20,000	\$ 50,000
11000 024 7621	Public Works Labor Charges	\$ 190,632	\$ 56,632	\$ 130,000	\$ 130,000	\$ 118,448
11000 024 7622	Charges from Garage	\$ 32,817	\$ 20,114	\$ 42,000	\$ 42,000	\$ 73,063
11000 024 7629	Charges from Capital Facilities	\$ 280	\$ 309	\$ -	\$ -	\$ -
11000 024 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL STREETS EXPENDITURES		\$ 375,403	\$ 236,344	\$ 320,653	\$ 425,500	\$ 483,986

JUSTIFICATION & EXPLANATION
STREETS

GL ACCT DESCRIPTION

- 7001 **MATERIALS & SUPPLIES** - VARIOUS MAINTENANCE SUPPLIES
- 7008 **NON-CAPITAL EQUIPMENT** - ALLOTMENT FOR NEW CONTAINER FOR SNOW CHEMICALS
- 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
- 7513 **TRAINING** - ALLOTMENT FOR TRAINING FOR EQUIPMENT USE AND OTHER MISC. TRAININGS
- 7519 **PROFESSIONAL/CONTRACTUAL SERVICES** - ALLOTMENT FOR CONTRACTUAL STREET WORK & CRACK SEALING OF FRONT ST. & SHOEMAKER LOOP
- 7621 **PUBLIC WORKS LABOR CHARGES** - ALLOTMENT FOR PUBLIC WORKS LABOR
- 7622 **CHARGES FROM GARAGE** - COSTS FOR LABOR FROM GARAGE FOR VEHICLE & EQUIPMENT MAINTENANCE & REPAIR
- 7629 **CHARGES FROM CAPITAL FACILITIES** - ALLOTMENT FOR CAPITAL FACILITIES MAINTANENCE, CUSTODIAL, AND MANAGEMENT SERVICES

CEMETERY DEPARTMENT

The City and Borough of Wrangell's cemetery department owns and operates two separate facilities in Wrangell –the Memorial Cemetery and the Sunset Gardens Cemetery.



The goal in the Fiscal Year 2023 is to implement Phase I of the Sunset Garden's Cemetery expansion project to create forty to fifty additional grave plots.

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #11000, Dept #026

GENERAL FUND
CEMETERY DEPARTMENT
DETAIL OF EXPENDITURES

		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
CEMETERY GENERAL FUND REVENUES						
11000 026 4330	Cemetery Services	\$ 2,431	\$ 1,890	\$ 7,976	\$ 2,500	\$ 3,000
11000 026 4335	Cemetery Plot Sales	\$ 1,773	\$ 588	\$ 2,213	\$ 1,820	\$ 1,650
TOTAL CEMETARY REVENUES		\$ 4,204	\$ 2,478	\$ 10,189	\$ 4,320	\$ 4,650
CEMETERY GENERAL FUND EXPENDITURES						
11000 026 7001	Materials & Supplies	\$ 400	\$ 265	\$ 1,950	\$ 2,000	\$ 2,000
11000 026 7621	Public Works Labor Charges	\$ 1,099	\$ (600)	\$ 2,790	\$ 2,790	\$ 1,974
11000 026 7629	Charges from Capital Fac. Facilities	\$ -	\$ -	\$ -	\$ -	\$ -
11000 026 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CEMETARY EXPENDITURES		\$ 1,499	\$ (335)	\$ 4,740	\$ 4,790	\$ 3,974
Total Cemetery Revenues		\$ 4,204	\$ 2,478	\$ 10,189	\$ 4,320	\$ 4,650
Total Cemetery Expenditures		\$ (1,499)	\$ 335	\$ (4,740)	\$ (4,790)	\$ (3,974)
Total Surplus (Deficit)		\$ 2,705	\$ 2,813	\$ 5,449	\$ (470)	\$ 676

JUSTIFICATION & EXPLANATION

CEMETERY

GL ACCT DESCRIPTION

4330 **CEMETERY SERVICES** - REVENUE RELATED TO CEMETERY SERVICE FEES
4335 **CEMETERY PLOT SALES** - REVENUE FROM CEMETERY PLOT SALES
7001 **MATERIALS & SUPPLIES** - COST OF PLYWOOD & MISC. HARDWARE FOR SHORING UP GRAVE PLOTS & INSTALLING NICHE PLATES
7621 **PUBLIC WORKS LABOR** - ALLOTMENT FOR PW LABOR FOR EXCAVATION AND COVERING GRAVE PLOTS, OPENING & CLOSING COLUMBARIUM NICHEs, INSTALLING NICHE PLATES & INSTALLING HEADSTONES
7629 **CHARGES FROM CAPITAL FACILITIES** - ALLOTMENT FOR CAPITAL FACILITIES MAINTENANCE, CUSTODIAL, AND MANAGEMENT SERVICES
7900 **CAPITAL EXPENDITURES** - COST FOR NEW COLUMBARIUM

CAPITAL FACILITIES

Mission Statement:

The mission of the Capital Facilities Department is to manage Borough facilities and infrastructure through collaborative and comprehensive planning, designing, construction, and preservation through cost effective and responsive support services.



Amber Al-Haddad, *Director*
 Duke Mitchell, *Facilities Maintenance Lead*
 Matt Scheiner, *Facilities Maintenance Specialist*
 Laura Massin, *Custodian*

Department Objectives:

- Procure projects of value within justifiable budget.
- Ensure construction related services are procured in a timely manner to support project schedules.
- Performance. Contract with design and construction firms who meet the expectations of the project, the end user, and other stakeholders while ensuring compliance with local, State and Federal regulations as well as Borough policy.
- Manage the procurement and contracting so that all processes, progress, decisions, and outcomes are consistently documented, readily trackable and traceable.
- Strive to identify and implement efficiencies which create the best value.
- By valuing knowledge and supporting creativity, we encourage innovation by our staff to provide the best service and highest level of stewardship.

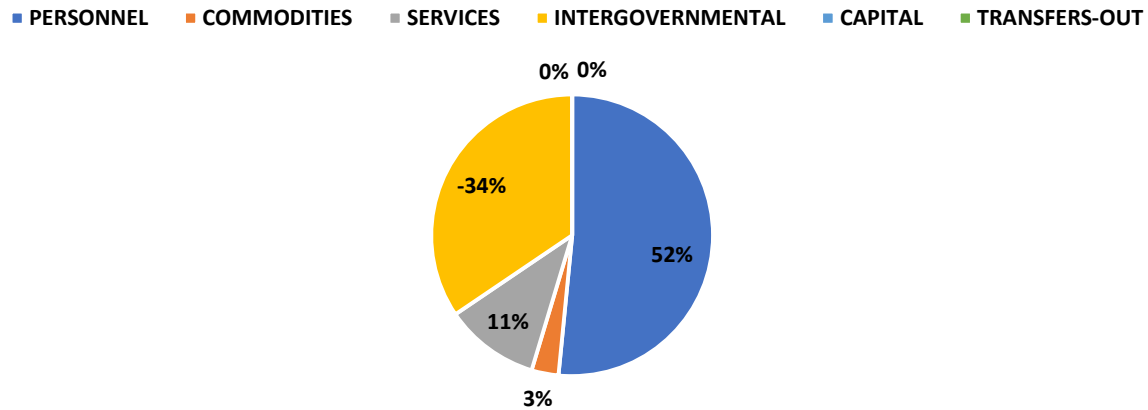
CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 11000, Dept 029

GENERAL FUND
CAPITAL FACILITIES DEPARTMENT
SUMMARY OF EXPENDITURES

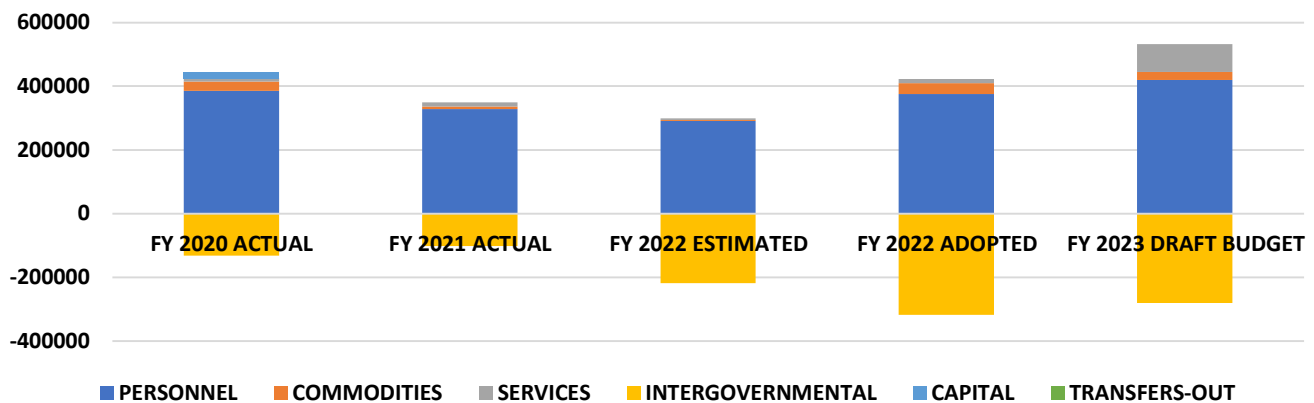
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
PERSONNEL	385,839	327,911	291,094	375,799	419,107
COMMODITIES	28,750	8,686	3,343	33,800	25,085
SERVICES	9,947	13,047	4,775	12,927	88,335
INTERGOVERNMENTAL	(131,630)	(101,998)	(218,321)	(317,536)	(280,202)
CAPITAL	18,731	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-
TOTAL EXPENDITURES	311,637	247,645	80,891	104,990	252,325

FY 2023 BUDGET - ALLOCATION OF EXPENDITURES



CAPITAL FACILITIES EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #11000, Dept #29

GENERAL FUND
CAPITAL FACILITIES DEPARTMENT
DETAIL OF EXPENDITURES

		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023 DRAFT
		ACTUAL	ACTUAL	ESTIMATED	ADOPTED	BUDGET
CAPITAL FACILITIES GENERAL FUND EXPENDITURES						
11000 029 6001	Salaries & Wages	\$ 233,206	\$ 202,532	\$ 184,590	\$ 228,644	\$ 250,511
11000 029 6005	Overtime	\$ 8,766	\$ 8,132	\$ 1,285	\$ 3,000	\$ 8,677
11000 029 61XX	Employer Costs	\$ 143,852	\$ 116,966	\$ 105,219	\$ 142,520	\$ 155,309
11219 029 6XXX	CARES Payroll Off-set	\$ (8,765)	\$ (5,998)	\$ -	\$ -	\$ -
11000 029 7001	Materials & Supplies	\$ 6,995	\$ 5,007	\$ 1,184	\$ 8,000	\$ 6,635
11000 029 7002	Facility Repair & Maintenance	\$ 11,485	\$ 1,876	\$ 580	\$ 16,500	\$ 12,500
11000 029 7008	Non-Capital Equipment	\$ -	\$ 1,061	\$ 952	\$ 3,500	\$ -
11000 029 7010	Vehicle Maintenance & Repair	\$ 5,165	\$ 258	\$ 116	\$ 2,500	\$ 3,450
11000 029 7017	Fuel	\$ -	\$ -	\$ -	\$ 1,000	\$ -
11000 029 7018	Miscellaneous Tools	\$ 4,345	\$ 49	\$ 203	\$ -	\$ -
11000 029 7100	Clothing & Gear	\$ 760	\$ 434	\$ 308	\$ 2,300	\$ 2,500
11000 029 7501	Utilities	\$ -	\$ 350	\$ -	\$ -	\$ -
11000 029 7502	Phone/Internet	\$ 3,726	\$ 3,345	\$ 1,924	\$ 4,452	\$ 4,500
11000 029 7503	Information Technology	\$ 4,123	\$ 6,907	\$ 413	\$ 4,540	\$ 3,650
11000 029 7505	Travel & Training	\$ 15	\$ 280	\$ -	\$ 1,635	\$ 4,610
11000 029 7506	Publications & Advertising	\$ 160	\$ -	\$ 285	\$ 500	\$ -
11000 029 7508	Insurance	\$ 1,823	\$ 2,404	\$ 1,987	\$ 1,800	\$ 2,185
11000 029 7519	Professional Services	\$ 115	\$ 41	\$ 166	\$ 1,635	\$ 78,000
11000 029 7622	Charges from Garage	\$ 3,100	\$ 1,673	\$ -	\$ 50	\$ 9,343
11000 029 7629	Charges from Capital Facilities	\$ (125,965)	\$ (97,673)	\$ (218,321)	\$ (317,586)	\$ (289,545)
11000 029 7900	Capital Expenditures	\$ 18,731	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL FACILITIES EXPENDITURES		\$ 311,637	\$ 247,645	\$ 80,891	\$ 104,990	\$ 252,325

JUSTIFICATION & EXPLANATION
CAPITAL FACILITIES BUILDING

GL ACCT	DESCRIPTION		
6001	SALARIES & WAGES		
	Capital Facilities Director Salary	\$	90,914
	Capital Facilities Director Vehicle Stipend	\$	3,600
	Facilities Custodian Salary	\$	36,409
	Facilities Custodian Vehicle Stipend	\$	3,600
	Facilities Maintenance Lead Salary	\$	63,237
	Facilities Maintenance Specialist Salary	\$	52,751
	TOTAL	\$	250,511
6005	OVERTIME		
	Facilities Maintenance Lead	\$	6,093
	Facilities Maintenance Specialist	\$	2,584
	TOTAL	\$	8,677
61XX	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	19,646
	STATE OF ALASKA PERS (22%)	\$	57,021
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	78,641
	TOTAL	\$	155,309
7001	MATERIALS & SUPPLIES - ALLOTMENT FOR OFFICE SUPPLIES & EXPENDABLE MAINTENANCE MATERIALS USED ACROSS BOROUGH FACILITIES		
7002	FACILITY REPAIR & MAINTENANCE - ALLOTMENT FOR SENIOR CENTER GEN. MAINTENANCE, ARMORY BLDG MAINTENANCE & UTILITIES, AND MAINTENANCE ON PEDESTRIAN STAIRWELL CORRIDOR		
7008	NON-CAPITAL EQUIPMENT - ALLOTMENT FOR A TELEPHONE SYSTEM AND PORTABLE TABLE SAW		
7010	VEHICLE MAINTENANCE - ANNUAL ALLOTMENT FOR MAINTENANCE ON THREE CAP. FACILITIES VEHICLES		
7017	FUEL - COST OF FUEL FOR CAP. FACILITIES VEHICLES		
7018	MISCELLANEOUS TOOLS - ALLOTMENT FOR MISC. TOOLS SUCH AS HAND TOOLS, BATTERIES, ETC.		
7100	CLOTHING & GEAR - ALLOTMENT FOR CLOTHING ALLOWANCE FOR TWO EMPLOYEES & SAFETY ITEMS FOR CREW, INCLUDING HIGH VISABILITY VESTS, HEARING & EYE PROTECTION, AND OTHER MISC. PPE		
7501	UTILITIES - ELECTRIC, WATER, SEWER, GARBAGE		
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 & WORK ORDER MANAGEMENT TABLET		
7505	TRAVEL - ALLOTMENT FOR TRAVEL FOR TRAININGS		
7506	PUBLICATIONS & ADVERTISING - ALLOTMENT FOR MISC. PUBLICATIONS SUCH AS BUILDING PERMITS AND EMPLOYMENT ADVERTISING		
7508	INSURANCE - ANNUAL COST OF VEHICLE AND BUILDING INSURANCE		
7513	TRAINING - ALLOTMENT FOR TRAINING ON ELECTRICAL TROUBLE SHOOTING, UST OPERATOR, & BUILDING ENERGY LOSS		
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		

ECONOMIC DEVELOPMENT

Mission Statement:

Economic Development works to create a healthy, diversified economy with a stable tax base that supports good streets, public facilities and infrastructure, and will preserve and capitalizes on its natural beauty, history and cultural diversity. New industries are welcomed that create a diverse economic base while existing industries and small businesses shall be supported to remain strong and viable.

Planning and Zoning seeks to build a sustainable and vibrant community; facilitate public engagement; assist in strategic community, organizational and land use planning; and develop policies to support the goals and objectives of the Borough for the promotion of the interest, health, safety, comfort, convenience and welfare of the borough.



Economic Development Staff:

Carol Rushmore, *Director*

- *Encourage Business Development in order to diversify the economy* so that Wrangell is not dependent on a single employer or industry
- Support and promote *infrastructure development* that enables economic growth.
- Support our *education* system and opportunities.
- Maintain communication with existing businesses and community.
- Guide land use and development of land
- Formulate sustainable development plans and strategies
- Encourage community involvement

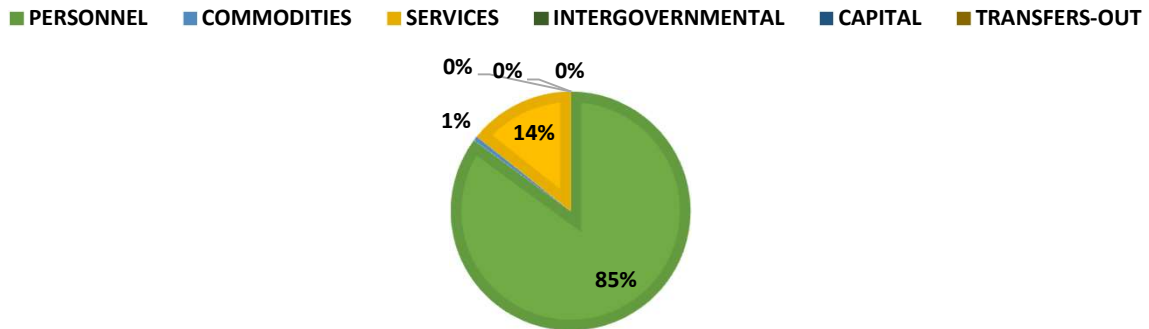
CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 11000, Dept 032

GENERAL FUND
ECONOMIC DEVELOPMENT DEPARTMENT
SUMMARY OF EXPENDITURES

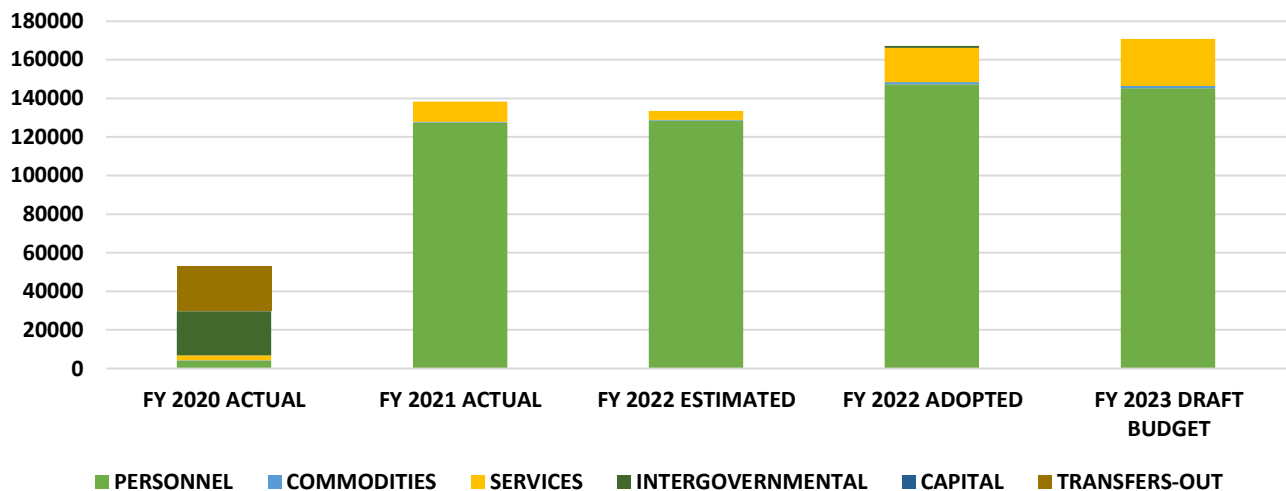
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
PERSONNEL	4,078	127,624	128,543	147,339	145,349
COMMODITIES	248	319	319	1,100	1,100
SERVICES	2,356	10,322	4,635	17,704	24,410
INTERGOVERNMENTAL	23,004	-	-	1,017	-
CAPITAL	-	-	-	-	-
TRANSFERS-OUT	23,000	-	-	-	-
TOTAL EXPENDITURES	52,685	138,265	133,497	167,160	170,859

FY 2023 BUDGET - ALLOCATION OF EXPENDITURES



ECONOMIC DEVELOPMENT EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #11000 Dept #032

GENERAL FUND
ECONOMIC DEVELOPMENT DEPARTMENT
DETAIL OF EXPENDITURES

ECONOMIC DEVELOPMENT GENERAL FUND EXPENDITURES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
11000 032 6001 Salaries & Wages	\$ 2,499	\$ 88,379	\$ 91,129	\$ 93,795	\$ 95,671
11000 032 61XX Employer Costs	\$ -	\$ 39,166	\$ 36,118	\$ 44,924	\$ 37,979
11000 032 7001 Materials & Supplies	\$ 248	\$ 319	\$ 204	\$ 500	\$ 500
11000 032 7004 Postage & Shipping	\$ -	\$ -	\$ 115	\$ 600	\$ 600
11000 032 7502 Phone/Internet	\$ -	\$ -	\$ -	\$ 600	\$ 705
11000 032 7503 Information Technology	\$ -	\$ 2,400	\$ 197	\$ 2,780	\$ 2,380
11000 032 7505 Travel & Training	\$ 1,579	\$ 79	\$ 1,296	\$ 8,620	\$ 11,699
11000 032 7506 Publications & Advertising	\$ 115	\$ 294	\$ -	\$ 600	\$ 600
11000 032 7507 Memberships & Dues	\$ 920	\$ 941	\$ 569	\$ 925	\$ 1,425
11000 032 7508 Insurance	\$ -	\$ 1,570	\$ -	\$ -	\$ -
11000 032 7511 Surveying	\$ 1,321	\$ -	\$ -	\$ 5,799	\$ 4,000
11000 032 7519 Professional Services Contractual	\$ -	\$ 1,500	\$ 1,155	\$ 3,000	\$ 11,300
11000 032 7570 Tourism Industry Expenses	\$ -	\$ 3,616	\$ 2,714	\$ 4,000	\$ 4,000
11000 032 7603 Charges from Finance	\$ 23,004	\$ -	\$ -	\$ 1,017	\$ -
11000 032 7900 Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
11000 032 8900 Transfer to Other Fund, Misc.	\$ 23,000	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & TRANSFERS OUT	\$ 52,685	\$ 138,265	\$ 133,497	\$ 167,160	\$ 170,859

JUSTIFICATION & EXPLANATION
ECONOMIC DEVELOPMENT

GL ACCT DESCRIPTION

6001 SALARIES & WAGES		
Economic Development Director Salary		\$ 95,671
	TOTAL	\$ 95,671
61XX EMPLOYER COSTS		
FICA, SBS AND MEDICARE (7.58%)		\$ 7,252
STATE OF ALASKA PERS (22%)		\$ 21,048
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 9,680
	TOTAL	\$ 37,979
7001 MATERIALS & SUPPLIES - VARIOUS CLEANING SUPPLIES & OFFICE SUPPLIES SUCH AS PRINTER PAPER & INK, LETTER HEAD, AND OTHER MISC. SUPPLIES		
7004 POSTAGE & SHIPPING - ALLOTMENT FOR MAILINGS SUCH AS ADVERTISEMENTS, PROMOTIONAL MATERIALS, AND OFFICIAL CORRESPONDENCE		
7502 PHONE/INTERNET - ANNUAL ALLOTMENT FOR PHONE LANDLINE, INTERNET SERVICE, 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		
7508 INSURANCE - ALLOTMENT FOR BUILDING & VEHICLE INSURANCE		
7511 SURVEYING - ALLOTMENT FOR LAND SURVEY SERVICES		
7519 PROFESSIONAL SERVICES CONTRACTUAL - GIS MAPPING CONTRACT EXPENSES & ECONOMIC CONDITIONS REPORT PRODUCED BY RAIN COAST DATA		
7570 TOURISM INDUSTRY EXPENSES - ALLOTMENT FOR BUILDING AND MAINTAINING TOURISM PROGRAMS		
7603 CHARGES FROM FINANCE - ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES		
7900 CAPITAL EXPENDITURES - INCURRED SPECIFIC TO ADMINISTRATION OPERATIONS		
8900 TRANSFER TO OTHER FUND, MISC. - INFREQUENT TRANSFER OUT OF FUNDS TO A RELATED TOURISM OR ECONOMIC DEVELOPMENT SPECIAL REVENUE FUND		

COMMUNITY SERVICE **DEPARTMENT**

The City and Borough of Wrangell's community service department makes annual investments into the community's senior center program, local radio, and chamber of commerce. The purpose of the department is to support the general welfare and support local businesses.



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #11000, Dept #033

GENERAL FUND
COMMUNITY SERVICE DEPARTMENT
DETAIL OF EXPENDITURES

COMMUNITY SERVICE GENERAL FUND EXPENDITURES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
11000 033 7507	Memberships & Dues	\$ -	\$ -	\$ -	\$ -	\$ -
11000 033 7621	Public Works Labor Charges	\$ 3,492	\$ -	\$ -	\$ -	\$ -
11000 033 7629	Charges from Capital Facilities	\$ 3,301	\$ 96	\$ -	\$ -	\$ -
11000 033 7820	Senior Citizen Program Expenditures	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500
11000 033 7822	Contribution to Chamber of Commerce	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
11000 033 7823	Contribution to Local Radio	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
11000 033 7826	Contribution to Volunteer Fire Department	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ -
11000 033 7829	Misc. Community Promotion	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COMMUNITY SERVICE EXPENDITURES		\$ 53,793	\$ 43,096	\$ 43,000	\$ 47,000	\$ 43,000

JUSTIFICATION & EXPLANATION
ECONOMIC DEVELOPMENT

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 MAINTENANCE, CUSTODIAL, AND MANAGEMENT SERVICES.

7820 **SENIOR CITIZEN PROGRAM EXPENDITURES** - IN-KIND OF \$1,800 FOR FUEL, TIRES, AND OTHER SHOP EXPENSE TO MAINTAIN VAN. ALSO, A CASH CONTRIBUTION OF \$9,200 TO HELP FUND MEALS AND OTHER ACTIVITIES AND EXPENSES OF RUNNING THE SENIOR CENTER.

7822 **CONTRIBUTION TO CHAMBER OF COMMERCE**- CASH CONTRIBUTION OF \$23,000 TO THE CHAMBER OF COMMERCE FOR COMMUNITY EVENTS AND PROMOTIONAL ACTIVITIES

7823 **CONTRIBUTION TO LOCAL RADIO** - CASH CONTRIBUTION OF \$8,500 TO KSTK.

LIBRARY

Mission Statement:

“Our goal is to promote literacy and life-long learning across a diverse user group by providing access to print, multimedia, electronic resources as well as a multitude of individualized programs and initiatives.”



Library Staff:

Margaret Villarma, *Library Director*

Sarah Scambler, *Library Assistant*

Department Objectives:

- Offer in person story time in the fall and the spring.
- Provide more adult programming such as an adult reading program.
- Sponsor an author visit.
- Promote services that are available to the community through social media.
- Continue offering our very popular, successful summer reading program.

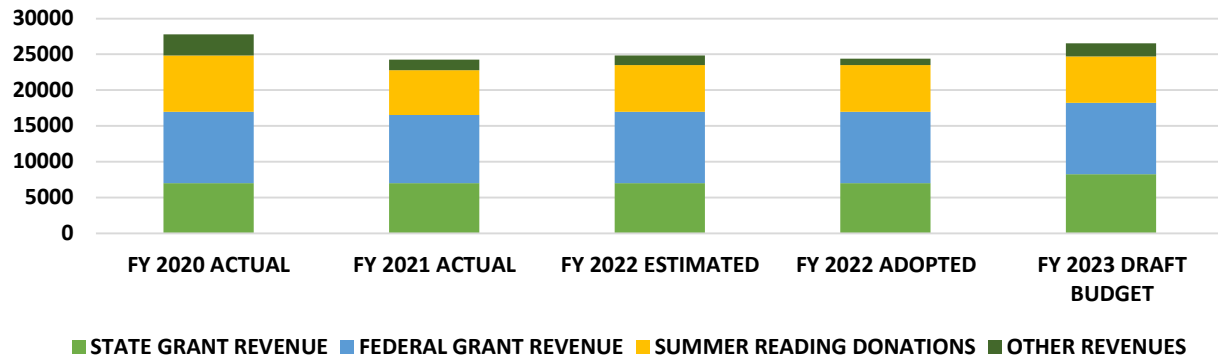
CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 11000, Dept 034

GENERAL FUND
LIBRARY DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
STATE GRANT REVENUE	7,000	7,000	7,000	7,000	8,250
FEDERAL GRANT REVENUE	10,000	9,550	10,000	10,000	9,978
SUMMER READING DONATIONS	7,856	6,221	6,500	6,500	6,500
OTHER REVENUES	2,917	1,510	1,346	910	1,800
TOTAL REVENUES	27,773	24,281	24,846	24,410	26,528

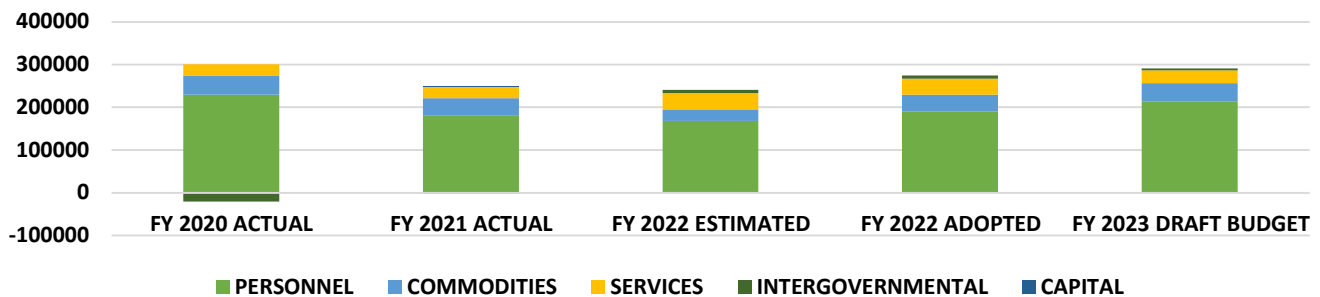
LIBRARY REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
PERSONNEL	229,727	180,231	167,751	190,615	212,943
COMMODITIES	44,586	40,911	27,253	38,615	43,615
SERVICES	26,748	27,793	38,328	37,807	29,948
INTERGOVERNMENTAL	(20,726)	(2,202)	7,670	7,670	4,539
CAPITAL	-	168	-	-	-
TRANSFERS-OUT	-	-	-	-	-
TOTAL EXPENDITURES	280,334	246,900	241,002	274,707	291,045

LIBRARY EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET

Fund #11000 & 11180 (Library Consolidated)

GENERAL FUND
LIBRARY DEPARTMENT

DETAIL OF REVENUES & EXPENDITURES

		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023 DRAFT
		ACTUAL	ACTUAL	ESTIMATED	ADOPTED	BUDGET
LIBRARY GENERAL FUND REVENUES						
11000 034 4590	Library State Grant Revenue	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 8,250
11000 034 4595	Library Miscellaneous Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
11000 034 4599	Library Federal Grant Revenue	\$ 10,000	\$ 9,550	\$ 10,000	\$ 10,000	\$ 9,978
11000 034 4604	Miscellaneous Revenue	\$ 2,917	\$ 1,510	\$ 1,346	\$ 910	\$ 1,800
11180 034 4690	Summer Reading Program Donations	\$ 7,856	\$ 6,221	\$ 6,500	\$ 6,500	\$ 6,500
TOTAL LIBRARY REVENUES		\$ 27,773	\$ 24,281	\$ 24,846	\$ 24,410	\$ 26,528

LIBRARY GENERAL FUND EXPENDITURES

11000 034 6001	Salaries & Wages	\$ 130,954	\$ 104,162	\$ 91,975	\$ 112,656	\$ 121,767
11000 034 6002	Temporary Wages	\$ -	\$ -	\$ 10,758	\$ -	\$ 9,000
11000 034 6100	Employer Costs	\$ 98,773	\$ 76,069	\$ 64,943	\$ 77,669	\$ 79,886
11219 034 6XXX	CARES Payroll Off-set	\$ (21,249)	\$ (2,705)	\$ -	\$ -	\$ -
11000 034 7001	Materials & Supplies	\$ 10,349	\$ 9,980	\$ 2,896	\$ 5,000	\$ 5,000
11000 034 7002	Facility Repair & Maintenance	\$ 4,230	\$ 3,184	\$ 3,198	\$ 12,500	\$ 11,000
11000 034 7003	Custodial Supplies	\$ 414	\$ 322	\$ -	\$ 600	\$ 600
11000 034 7004	Postage & Shipping	\$ 602	\$ 233	\$ 683	\$ 1,100	\$ 1,100
11000 034 7120	Library Books	\$ 25,765	\$ 22,682	\$ 14,881	\$ 19,415	\$ 19,415
11180 034 7121	Summer Reading Program Expenditures	\$ 3,225	\$ 4,510	\$ 5,595	\$ -	\$ 6,500
11000 034 7501	Utilities	\$ 9,121	\$ 9,293	\$ 7,976	\$ 9,000	\$ 10,400
11000 034 7502	Phone/Internet	\$ 2,661	\$ 2,650	\$ 3,184	\$ 3,380	\$ 3,000
11000 034 7503	Information Technology	\$ 9,822	\$ 8,836	\$ 12,092	\$ 8,426	\$ 8,426
11000 034 7505	Travel & Training	\$ -	\$ -	\$ 75	\$ 290	\$ 2,290
11000 034 7507	Memberships & Dues	\$ -	\$ -	\$ 563	\$ 550	\$ 550
11000 034 7508	Insurance	\$ 5,145	\$ 7,014	\$ 6,883	\$ 7,715	\$ 7,572
11000 034 7519	Professional Services Contractual	\$ -	\$ -	\$ 7,630	\$ 8,736	\$ -
11000 034 7621	Public Works Labor Charges	\$ -	\$ -	\$ -	\$ -	\$ -
11000 034 7629	Charges from Capital Facilities	\$ 523	\$ 502	\$ 7,670	\$ 7,670	\$ 4,539
11000 034 7900	Capital Expenditures	\$ -	\$ 168	\$ -	\$ -	\$ -
TOTAL LIBRARY EXPENDITURES		\$ 280,334	\$ 246,900	\$ 241,002	\$ 274,707	\$ 291,045

Total Library Revenues	\$ 27,773	\$ 24,281	\$ 24,846	\$ 24,410	\$ 26,528
Total Library Expenditures	\$ (280,334)	\$ (246,900)	\$ (241,002)	\$ (274,707)	\$ (291,045)
Total Operating Surplus (Deficit)	\$ (252,562)	\$ (222,619)	\$ (216,156)	\$ (250,297)	\$ (264,517)

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	\$	87,561
	LIBRARY ASSISTANT II	\$	34,206
	TOTAL	\$	121,767
6002	TEMPORARY WAGES - ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP		
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	9,230
	STATE OF ALASKA PERS (22%)	\$	26,789
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	43,867
	TOTAL	\$	79,886
6XXX	CARES PAYROLL OFF-SET - THE TOTAL AMOUNT OF WAGES AND BENEFITS THAT WERE ELIGIBLE FOR CARES ACT REIMBURSEMENT		
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		

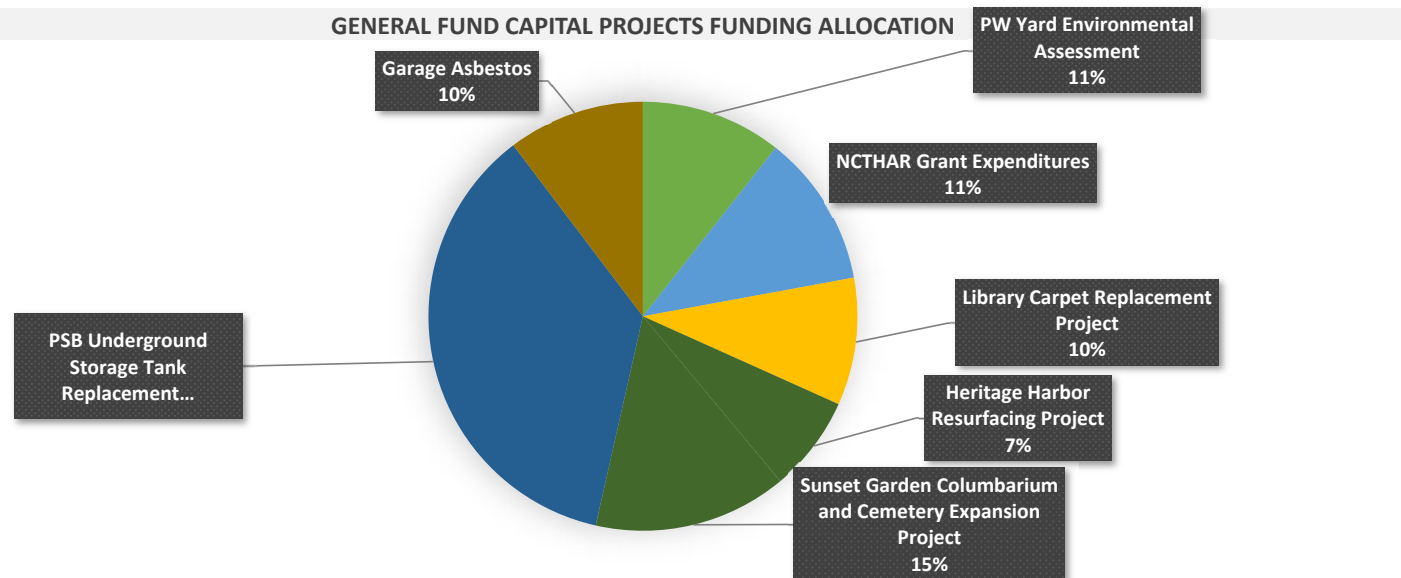
CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund # 11300 (GF CIP Consolidated)

GENERAL FUND
ALL DEPARTMENTS
GENERAL FUND CIP FUND

		FY 2023 DRAFT BUDGET	% OF REVENUE BY SOURCE
GENERAL CAPITAL PROJECTS FUND TRANSFERS-IN			
11300 000 4910 00 00000	Transfer from General Fund	\$ 428,621	89%
11300 000 4999 48 11006	NCTHAR Grant Revenue	\$ 55,656	11%
TOTAL REVENUES & TRANSFERS-IN		\$ 484,276	100%

		FY 2023 DRAFT BUDGET	% OF GF CIP APPROPRIATIONS
GENERAL FUND CAPITAL PROJECT APPROPRIATIONS			
11300 000 9999 00 11005	PW Yard Environmental Assessment	\$ 51,451	11%
11300 000 9999 48 11006	NCTHAR Grant Expenditures	\$ 55,656	11%
11300 000 9999 00 11011	Library Carpet Replacement Project	\$ 46,500	10%
11300 000 9999 00 11013	Heritage Harbor Resurfacing Project	\$ 35,000	7%
11300 000 9999 00 11012	Sunset Garden Columbarium and Cemetery Expansion Project	\$ 70,670	15%
11300 000 9999 00 11014	PSB Underground Storage Tank Replacement	\$ 175,000	36%
11300 000 9999 00 11010	Garage Asbestos	\$ 50,000	10%
TOTAL PROJECT EXPENDITURES		\$ 484,276	100%

***All General Fund Capital Projects above are accompanied by a project summary in Appendix 2-A: Approved Capital Projects



SPECIAL REVENUE FUNDS

PURPOSE STATEMENT:

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

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

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

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

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



SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

BOROUGH ORGANIZATION FUND

Purpose Statement:

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



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 11110

SPECIAL REVENUE TYPE
BOROUGH ORGANIZATION FUND
SUMMARY OF REVENUES & EXPENDITURES

BOROUGH ORGANIZATION FUND REVENUES & TRANSFERS-IN

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
28010 000 4910 Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -

BOROUGH ORGANIZATION FUND EXPENSES

28010 000 7511 Surveying/Timber Cruise Expense	\$ -	\$ -	\$ -	\$ -	\$ 150,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 150,000

TOTAL CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ (150,000)
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BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 312,497	\$ 312,497	\$ 312,497	\$ 312,497	\$ 312,497
CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ (150,000)
ENDING RESERVE BALANCE (6/30/20XX)	\$ 312,497	\$ 312,497	\$ 312,497	\$ 312,497	\$ 162,497

JUSTIFICATION & EXPLANATION
BOROUGH ORGANIZATION FUND

GL ACCT DESCRIPTION

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

911 SURCHARGE FUND

Purpose Statement:

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



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

SPECIAL REVENUE TYPE
911 SURCHARGE REVENUE
SUMMARY OF REVENUES & EXPENDITURES

911 SURCHARGE FUND REVENUES & TRANSFERS-IN		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
11130 000 4350	911 Surcharge Revenue	\$ -	\$ -	\$ -	\$ -	\$ 45,000
TOTAL REVENUES		\$ -	\$ -	\$ -	\$ -	\$ 45,000

911 SURCHARGE FUND EXPENDITURES

11130 000 7503	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ 24,000
11130 000 7519	Professional Services Contr.	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ 24,000

TOTAL CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000
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BEGINNING RESERVE BALANCE (7/1/20XX)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000
ENDING RESERVE BALANCE (6/30/20XX)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000

JUSTIFICATION & EXPLANATION

911 SURCHARGE REVENUE

GL ACCT DESCRIPTION

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

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

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

PERMANENT FUND

Mission Statement:

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



Permanent Fund Objectives:

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

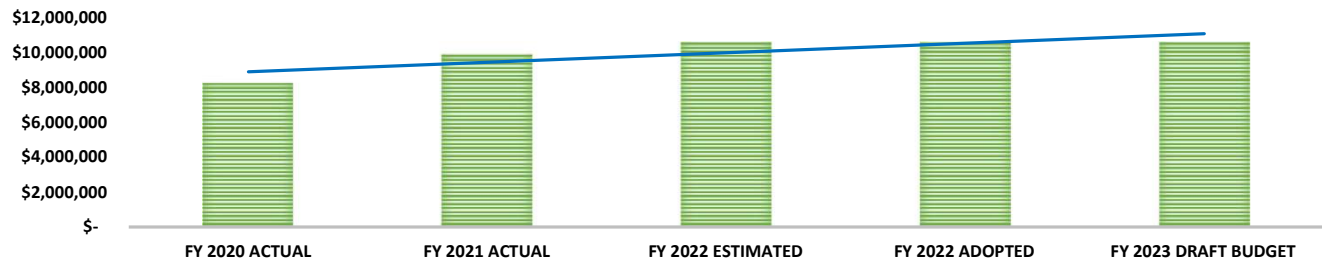
Long-Term Growth of Capital: To emphasize long-term growth of principal while avoiding excessive risk. Short-term volatility will be tolerated in as much as it is consistent with the volatility of a comparable market index.

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 20000 (Permanent Fund Consolidated)

SPECIAL REVENUE TYPE
PERMANENT FUND
SUMMARY OF REVENUES & EXPENDITURES

		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
PERMANENT FUND REVENUES						
20000 000 4371	Cold Storage Lease	\$ 32,880	\$ (33,735)	\$ 49,320	\$ 16,440	\$ 35,880
20000 000 4550	Investment Income	\$ 436,681	\$ 1,673,891	\$ 700,000	\$ 250,000	\$ 264,329
	TOTAL REVENUES	\$ 469,561	\$ 1,640,156	\$ 749,320	\$ 266,440	\$ 300,209
PERMANENT FUND EXPENDITURES & TRANSFERS-OUT						
20000 000 7541	Investment Management Fees	\$ 13,255	\$ -	\$ 42,000	\$ -	\$ 45,000
20000 000 8910	Transfer To General Fund	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ 250,000
20000 000 8924	Transfer To Parks & Recreation	\$ -	\$ -	\$ -	\$ 30,000	\$ -
	TOTAL EXPENDITURES & TRANSFERS-OUT	\$ 263,255	\$ -	\$ 42,000	\$ 280,000	\$ 295,000
	BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 8,019,389	\$ 8,225,695	\$ 9,865,851	\$ 10,573,171	\$ 10,573,171
	CHANGE IN NET POSITION	\$ 206,306	\$ 1,640,156	\$ 707,320	\$ (13,560)	\$ 5,209
	ENDING RESERVE BALANCE (6/30/XXXX)	\$ 8,225,695	\$ 9,865,851	\$ 10,573,171	\$ 10,559,611	\$ 10,578,380
	UNRESTRICTED PERMANENT FUND BALANCE	\$ 7,186,353	\$ 8,619,271	\$ 9,237,219	\$ 9,225,372	\$ 9,241,770
	RESTRICTED FOR P&R	\$ 1,039,341	\$ 1,246,580	\$ 1,335,952	\$ 1,334,239	\$ 1,336,610
	TOTAL FUND BALANCE	\$ 8,225,695	\$ 9,865,851	\$ 10,573,171	\$ 10,559,611	\$ 10,578,380

PERMANENT FUND BALANCE BY FISCAL YEAR



JUSTIFICATION & EXPLANATION
PERMANENT FUND

GL ACCT DESCRIPTION

- 4371 COLD STORAGE LEASE** - PROCEEDS FROM THE COLD STORAGE FACILITY LEASE. THE COLD STORAGE FACILITY WAS PARTIALLY FUNDED BY THE PERMANENT FUND WHEN IT WAS INITIALLY BUILT. THE PROCEEDS FROM LEASING THE FACILITY ARE TO BE INVESTED BACK INTO THE PERMANENT FUND
- 4550 INVESTMENT INCOME** - THE CHANGE IN FAIR MARKET VALUE IN THE PERMANENT FUND FROM 7/1/20XX TO 6/30/20XX
- 7541 INVESTMENT MANAGEMENT FEES** - THE FEES CHARGED FROM ALASKA PERMANENT CAPITAL MANAGEMENT FOR MANAGING THE PERMANENT FUND. THE FEES ARE TIERED SO THAT THE FIRST \$5,000,000 IS CHARGED AT 0.50% AND THE EXCESS IN THE FUND IS CHARGED AT 0.30%.
- 8910 TRANSFER TO GENERAL FUND** - INTERFUND TRANSFER FROM THE PERMANENT FUND TO THE GENERAL FUND
- 8924 TRANSFER TO PARKS & RECREATION** - INTERFUND TRANSFER FROM THE PERMANENT FUND TO PARKS AND RECREATION

NOLAN CENTER FUND

Mission Statement:

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



Nolan Center Staff:

Cyni Crary, *Nolan Center Director*

Tyler Eagle, *Nolan Center Coordinator*

Objectives:

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

CITY AND BOROUGH OF WRANGELL

2023 ANNUAL BUDGET

Fund 21XXX (Nolan Center Consolidated)

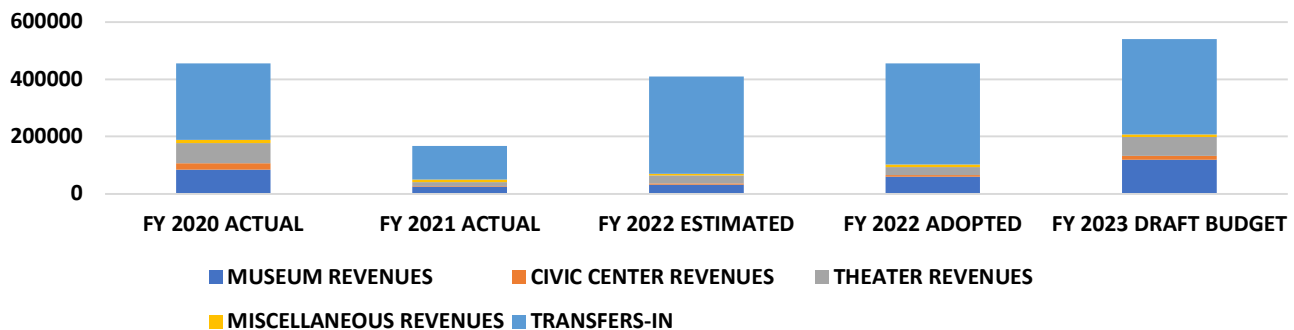
SPECIAL REVENUE TYPE

NOLAN CENTER

SUMMARY OF REVENUES & EXPENDITURES

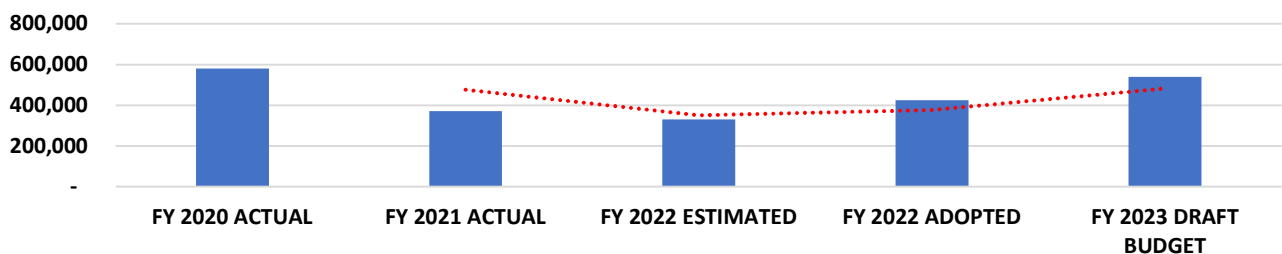
SUMMARY OF REVENUES BY TYPE					
CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
MUSEUM REVENUES	84,109	25,196	31,813	60,000	120,000
CIVIC CENTER REVENUES	21,709	2,947	4,253	5,500	13,000
THEATER REVENUES	71,666	13,263	27,966	28,000	65,000
MISCELLANEOUS REVENUES	10,463	8,712	5,996	7,996	8,550
TRANSFERS-IN	268,210	117,000	339,519	354,519	334,077
TOTAL REVENUE & TRANSFERS-IN	\$ 456,157	\$ 167,118	\$ 409,547	\$ 456,015	\$ 540,627

NOLAN CENTER REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE					
CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
GENERAL EXPENDITURES					
PERSONNEL	272,015	137,986	140,309	197,712	246,324
COMMODITIES	70,106	51,237	22,536	37,400	37,500
SERVICES	104,109	129,398	114,993	120,887	117,375
INTERGOVERNMENTAL	12,826	13,733	14,500	-	49,929
CAPITAL	32,523	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-
DEPARTMENT SPECIFIC EXPENDITURES					
MUSEUM EXPENDITURES	55,896	29,023	15,795	25,500	56,500
CIVIC CENTER EXPENDITURES	5,591	3,773	1,906	2,500	3,000
THEATER EXPENDITURES	28,440	6,486	20,151	41,000	30,000
TOTAL EXPENDITURES	581,507	371,635	330,191	424,999	540,627

NOLAN CENTER EXPENDITURES BY FISCAL YEAR



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

SPECIAL REVENUE FUND TYPE
NOLAN CENTER
DETAIL OF REVENUES & EXPENDITURES

Item a.

NOLAN CENTER REVENUES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
21000 125 4101	PERS On-behalf Revenue	\$ 5,241	\$ 5,996	\$ 5,996	\$ 5,996	\$ 6,000
21000 125 4910	Nolan Center Transfer from General Fund	\$ 153,810	\$ 117,000	\$ 242,519	\$ 242,519	\$ 237,077
21000 125 4912	Transfer from Investments (J&E Nolan Endowment)	\$ 100,000	\$ -	\$ 85,000	\$ 100,000	\$ 85,000
21000 125 4922	Nolan Center Transfer from Sales Tax Fund	\$ 14,400	\$ -	\$ -	\$ -	\$ -
21000 125 4928	Transfer from Transient Tax Fund	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000
21010 121 4690	Museum Donations	\$ 4,800	\$ 2,195	\$ -	\$ 2,000	\$ 2,000
21010 121 4701	Museum Admissions General	\$ 23,155	\$ 1,224	\$ 7,409	\$ -	\$ 5,000
21010 121 4702	Museum Admission Tours	\$ -	\$ -	\$ -	\$ -	\$ 35,000
21010 121 4703	Museum Sales of Merchandise & Concessions	\$ 60,954	\$ 23,972	\$ 24,403	\$ 60,000	\$ 80,000
21XXX 000 4550	Interest Income	\$ 422	\$ 521	\$ -	\$ -	\$ 550
21020 122 4705	Facility Rental	\$ 14,819	\$ 1,885	\$ 2,992	\$ 5,000	\$ 10,000
21020 122 4708	Event Revenue	\$ 6,890	\$ 1,062	\$ 1,261	\$ 500	\$ 3,000
21030 123 4701	Admissions/User Fees	\$ 33,510	\$ 3,860	\$ 12,702	\$ 28,000	\$ 30,000
21030 123 4703	Sales of Merchandise & Concessions	\$ 38,157	\$ 9,403	\$ 15,264	\$ -	\$ 35,000
TOTAL REVENUES		\$ 456,157	\$ 167,118	\$ 409,547	\$ 456,015	\$ 540,627

GENERAL OPERATING EXPENDITURES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
21000 125 6001	Salaries & Wages	\$ 136,081	\$ 84,221	\$ 91,580	\$ 104,957	\$ 152,816
21000 125 6002	Temporary Wages	\$ 55,207	\$ 12,091	\$ 10,150	\$ 30,000	\$ 15,000
21000 125 6005	Overtime	\$ 674	\$ 259	\$ 585	\$ -	\$ -
21000 125 6XXX	Employer Costs	\$ 76,007	\$ 41,414	\$ 37,995	\$ 62,755	\$ 76,007
21000 125 7001	Materials & Supplies	\$ 5,039	\$ 2,164	\$ 1,718	\$ 1,300	\$ 1,000
21000 125 7002	Facility Repair & Maintenance	\$ 53,524	\$ 45,744	\$ 16,145	\$ 28,000	\$ 28,000
21000 125 7003	Custodial Supplies	\$ 2,768	\$ 462	\$ 147	\$ 2,000	\$ 2,500
21000 125 7004	Postage & Shipping	\$ 492	\$ 109	\$ 87	\$ 500	\$ 500
21000 125 7008	Non-capital Equipment	\$ 3,116	\$ -	\$ -	\$ 600	\$ 1,000
21000 125 7009	Equipment Repair & Maintenance	\$ 1,625	\$ 757	\$ 540	\$ 1,000	\$ 1,000
21000 125 7017	Fuel & Oil - Heating	\$ 3,543	\$ 2,001	\$ 3,899	\$ 4,000	\$ 3,500
21000 125 7501	Utilities	\$ 67,903	\$ 73,131	\$ 65,458	\$ 78,000	\$ 70,000
21000 125 7502	Phone/Internet	\$ 7,909	\$ 7,719	\$ 7,509	\$ 704	\$ 8,000
21000 125 7503	Information Technology	\$ 86	\$ 296	\$ -	\$ -	\$ 1,000
21000 125 7505	Travel & Training	\$ 4,046	\$ -	\$ -	\$ -	\$ 2,500
21000 125 7506	Publications & Advertising	\$ 8,879	\$ 2,585	\$ 2,334	\$ 2,400	\$ 2,500
21000 125 7507	Memberships and Dues	\$ 2,218	\$ 1,956	\$ 60	\$ 1,661	\$ 2,000
21000 125 7508	Insurance	\$ 15,121	\$ 34,881	\$ 20,522	\$ 17,292	\$ 22,575
21000 125 7509	Credit card processing & bank fees	\$ 1,992	\$ 563	\$ 743	\$ 920	\$ 1,000
21000 125 7515	Permits, Inspections & Compliance	\$ -	\$ 580	\$ 580	\$ 10,310	\$ 700
21000 125 7519	Professional Services Contractual	\$ -	\$ 7,687	\$ 17,786	\$ 9,600	\$ 9,600
21000 125 7629	Charges from Capital Facilities	\$ 12,826	\$ 13,733	\$ 14,500	\$ -	\$ 49,929
21000 125 7900	Capital Expenditures	\$ 32,523	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL OPERATING EXPENDITURES		\$ 491,579	\$ 332,353	\$ 292,338	\$ 355,999	\$ 451,127

MUSEUM OPERATING EXPENDITURES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
21010 121 7050	Concessions & Merchandise for Resale	\$ 46,547	\$ 25,644	\$ 14,781	\$ 21,000	\$ 50,000
21010 121 7055	Museum Exhibits	\$ 8,096	\$ 3,229	\$ 1,013	\$ 3,000	\$ 5,000
21010 121 7577	Asset Preservation & Management	\$ 1,253	\$ 150	\$ -	\$ 1,500	\$ 1,500
TOTAL MUSEUM OPERATING EXPENDITURES		\$ 55,896	\$ 29,023	\$ 15,795	\$ 25,500	\$ 56,500

CIVIC CENTER OPERATING EXPENDITURES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
21020 122 7052	Event Expenditures	\$ 5,591	\$ 3,773	\$ 1,906	\$ 2,500	\$ 3,000
TOTAL CIVIC CENTER OPERATING EXPENDITURES		\$ 5,591	\$ 3,773	\$ 1,906	\$ 2,500	\$ 3,000

THEATER OPERATING EXPENSES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
21030 123 7050	Concessions & Merchandise for Resale	\$ 11,195	\$ 2,113	\$ 8,311	\$ 21,000	\$ 12,000
21030 123 7830	Film Expense	\$ 17,245	\$ 4,373	\$ 11,840	\$ 20,000	\$ 18,000
Total		\$ 28,440	\$ 6,486	\$ 20,151	\$ 41,000	\$ 30,000

TOTAL OPERATING EXPENDITURES \$ 581,507 \$ 371,635 \$ 330,191 \$ 424,999 \$ 540,627

Total Operating Revenues \$ 456,157 \$ 167,118 \$ 409,547 \$ 456,015 \$ 540,627

Total Operating Expenses \$ 581,507 \$ 371,635 \$ 330,191 \$ 424,999 \$ 540,627

Change in Net Position \$ (125,350) \$ (204,518) \$ 79,356 \$ 31,016 \$ (0)

SPECIAL REVENUE FUND: NOLAN CENTER CIP FUND

Fund #21300

Project Description	GL Account	Account Description	FY 2023 DRAFT BUDGET
PROJECT: 21001 NC Generator Upgrades	21300 120 4999 43 21001	2020 SHSP (DHS) Grant Revenue	\$ 240,000
	21300 120 9999 43 21001	NC Standby Generator Upgrades (2020 SHSP Grant Expenditures)	\$ 240,000
	Resources available over resources used		\$ -
PROJECT: 21002 NC Roof Repairs	21300 125 4910 00 21002	Transfers from General Fund	\$ 25,000
	21300 125 9999 00 21002	Nolan Center Roof Repairs Expenses	\$ 25,000
	Resources available over resources used		\$ -

JUSTIFICATION & EXPLANATION
NOLAN CENTER

Item a.

GL ACCT DESCRIPTION

4101	PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
4910	NOLAN CENTER TRANSFER FROM GENERAL FUND - ALLOTMENT FOR THE NOLAN CENTER FROM THE GENERAL FUND		
4912	TRANSFER FROM INVESTMENTS (J&E NOLAN ENDOWMENT) - ALLOTMENT FOR NOLAN CENTER FROM ENDOWMENT		
4922	NOLAN CENTER TRANSFER FROM SALES TAX FUND - ALLOTMENT FOR NOLAN CENTER FROM SALES TAX FUND		
4928	TRANSFER FROM TRANSIENT TAX FUND - ALLOTMENT FOR NOLAN CENTER FROM TRANSIENT TAX FUND		
4690	MUSEUM DONATIONS - DONATIONS RECEIVED FOR MUSEUM OPERATIONS AND EVENTS		
4701	MUSEUM ADMISSIONS/USER FEES - REVENUE FROM MUSEUM ADMISSIONS & FACILITY USER FEES		
4703	MUSEUM SALES OF MERCHANDISE & CONCESSIONS - REVENUE FROM GIFT SHOP SALES		
4550	INTEREST INCOME - THE ALLOCATION OF INVESTMENT INCOME FROM THE BARNES TOTEM TRUST AND THE PORTION OF NOLAN CENTER CASH INVESTED IN THE CENTRAL TREASURY		
4705	FACILITY RENTAL - REVENUE GENERATED FROM THE RENTAL OF THE CIVIC CENTER (I.E. HOSTED BY EXTERNAL PARTY)		
4708	EVENT REVENUE - REVENUE FROM EVENTS HOSTED BY THE NOLAN CENTER, SUCH AS COMMUNITY MARKETS & CONCERTS		
6001	SALARIES & WAGES		
	NOLAN CENTER DIRECTOR	\$	75,046
	NOLAN CENTER COORDINATOR	\$	39,254
	NOLAN CENTER ATTENDANT	\$	38,516
	TOTAL	\$	152,816
6002	ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP.		
6XXX	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	11,583
	STATE OF ALASKA PERS (22%)	\$	33,620
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	30,804
	TOTAL	\$	76,007
7001	MATERIALS AND SUPPLIES - OFFICE PRODUCTS SUCH AS COPY PAPER, PRINTER PAPER, PRINTER INK, AND OTHER MISC. ITEMS PURCHASED		
7002	FACILITY REPAIR & MAINTENANCE - LABOR & MATERIALS TO MAINTAIN THE BUILDING, FURNACE, LIGHTS, PAINT, WINDOWS, AND DOORS		
7003	CUSTODIAL SUPPLIES - JANITORIAL RELATED SUPPLIES SUCH AS DISINFECTING SOLUTIONS, TRASH BAGS, ANTIBACTERIAL SOAPS, FACIAL TISSUES, ETC.		
7004	POSTAGE & SHIPPING - INCLUDES COST OF POSTAGE FOR MUSEUM MAILINGS		
7008	NON-CAPITAL EQUIPMENT - SPEAKERS, MICROPHONES, AND OTHER ITEMS FOR EVENTS THAT ARE NOT CAPITALIZED BASED ON THE NATURE AND AMOUNT OF THE THE EXPENDITURE		
7009	EQUIPMENT REPAIR & MAINTENANCE - COST TO MAINTAIN COMPUTERS, COPIERS, AND OTHER MISC. OFFICE, THEATER, AND GIFT SHOP EQUIPMENT		
7017	FUEL & OIL-HEATING - HEATING OIL AND DIESEL FOR STANDBY GENERATOR		
7501	UTILITIES - WATER, GARBAGE, SEWER, AND ELECTRIC HEAT FOR NOLAN CENTER BUILDING		
7502	PHONE/INTERNET - THE TOTAL AMOUNT OF MONTHLY INTERNET AND PHONE BILLS, FAX LINE, AND DIRECTOR CELL PHONE REIMBURSEMENT		
7503	INFORMATION TECHNOLOGY - COSTS INCLUDE SERVER SUPPORT, PRINTER & SCANNER SUPPORT, AND OTHER MISC. TECHNOLOGY SUPPORT		
7505	TRAVEL & TRAINING - TRAINING AND TRAVEL FOR GRANT WRITING AND AN ANNUAL MUSEUM CONFERENCE		
7506	PUBLICATIONS & ADVERTISING - COST TO ADVERTISE & PROMOTE MUSEUM AND VARIOUS EVENTS AT NOLAN CENTER		
7507	MEMBERSHIPS & DUES - COSTS OF MEMBERSHIPS & DUES FOR PROGRAMS USED WITHIN MUSEUM AND VISITOR'S CENTER		
7508	INSURANCE - ALLOCATED INSURANCE POLICY EXPENDITURE FOR THE NOLAN CENTER FACILITY		
7509	CREDIT CARD PROCESSING & BANK FEES - AMOUNTS COLLECTED BY BANK FOR USING CREDIT CARDS		
7515	PERMITS, INSPECTIONS & COMPLIANCE - COSTS FOR PERMITS & INSPECTIONS TO KEEP FACILITY IN COMPLIANCE WITH HEALTH & SAFETY REGULATIONS		
7519	PROFESSIONAL SERVICES CONTRACTUAL - ANNUALIZED COST OF JANITORIAL SERVICE FOR THE NOLAN CENTER		
7629	CHARGES FROM CAPITAL FACILITIES - STAFF LABOR COSTS FOR CAPITAL FACILITIES		
7900	CAPITAL EXPENDITURES - OPERATIONAL UPGRADES TO INFRASTRUCTURE OR THE PURCHASE OF EQUIPMENT THAT IS CAPITALIZED BASED UPON THE NATURE AND THE AMOUNT OF THE PURCHASE		

SALES TAX FUND

Mission Statement:

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



Objectives:

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

CITY AND BOROUGH OF WRANGELL

2023 ANNUAL BUDGET

Fund #22XXX (Sales Tax Fund Consolidated)

SPECIAL REVENUE FUND TYPE

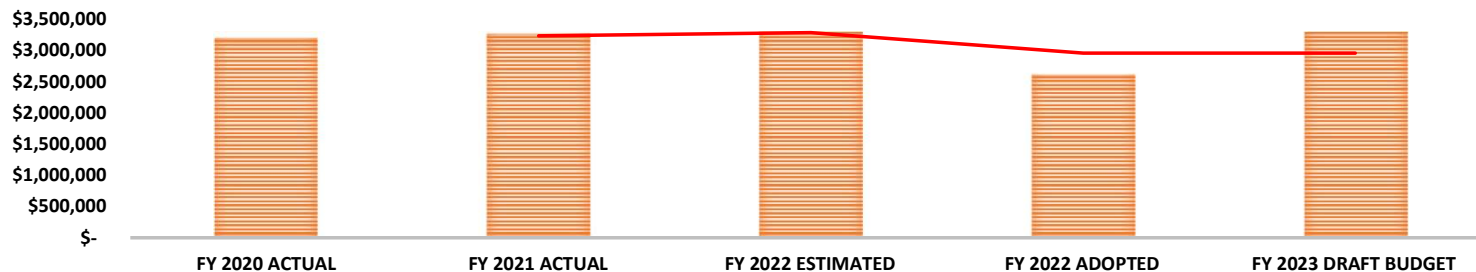
SALES TAX FUND

DETAIL OF EXPENDITURES

SALES TAX FUND REVENUES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
22000 000 4020	Sales Tax Revenue	\$ 3,199,043	\$ 3,264,910	\$ 3,300,000	\$ 2,607,140	\$ 3,300,000
22000 000 4025	Penalties & Interest	\$ 366	\$ -	\$ 10,000	\$ -	\$ 10,000
TRANSFERS-OUT (ALLOCATIONS)						
22000 000 8910	Transfer to General Fund (80%)			\$ 2,648,000	\$ 1,772,855	\$ 2,648,000
22000 000 8921	Transfer to WPS Contribution Fund (20%)			\$ 662,000	\$ -	\$ 662,000

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

SALES TAX REVENUE BY FISCAL YEAR



JUSTIFICATION & EXPLANATION

SALES TAX FUND

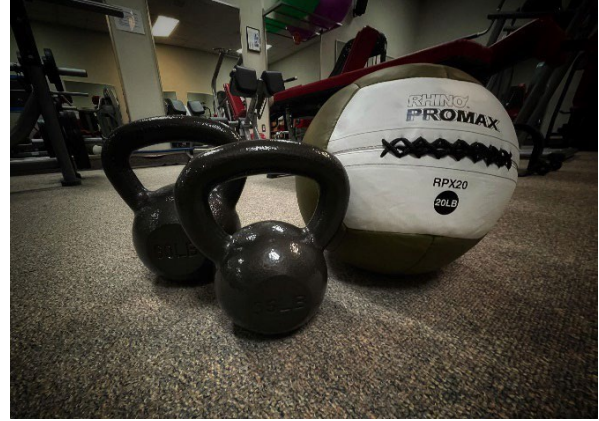
GL ACCT DESCRIPTION

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

PARKS AND RECREATION

Mission Statement:

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



Parks and Recreation Staff:

Kate Thomas, *Director*

Lucy Moline-Robinson, *Recreation Coordinator*

Lane Fitzjarrald, *Custodian – Light Maintenance*

Department Objectives:

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

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET

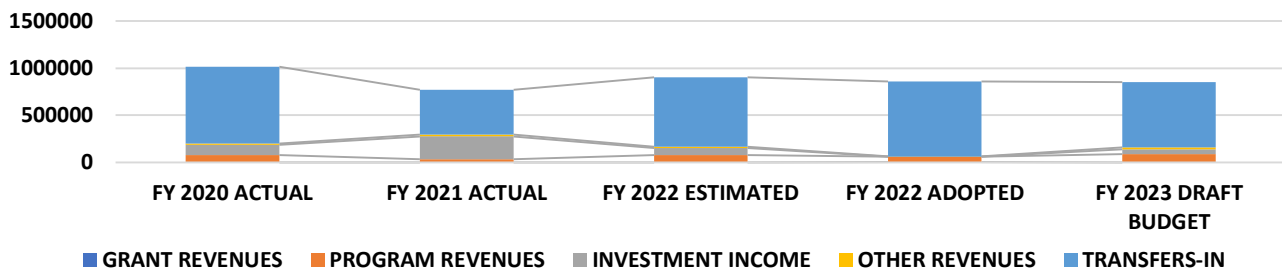
Fund 24XXX (Parks & Recreation Consolidated)

SPECIAL REVENUE TYPE
PARKS AND RECREATION

SUMMARY OF REVENUES & EXPENDITURES

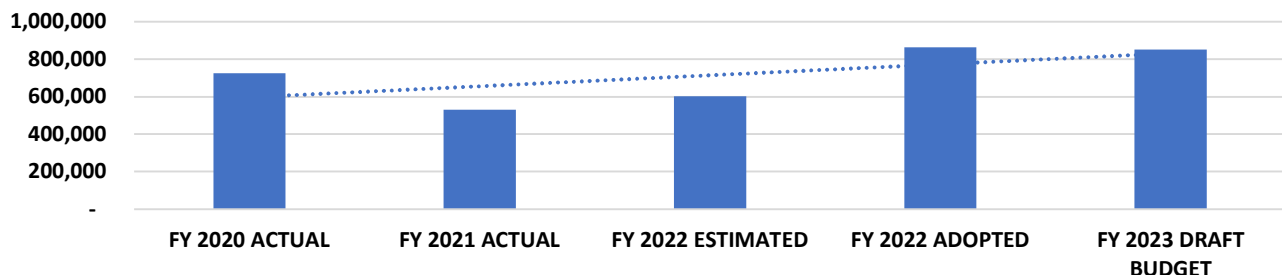
SUMMARY OF REVENUES BY TYPE					
CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
GRANT REVENUES	1,000	-	-	1,500	-
PROGRAM REVENUES	74,997	33,167	77,254	58,000	87,100
INVESTMENT INCOME	109,896	242,090	75,000	-	50,000
OTHER REVENUES	11,337	18,363	12,951	2,000	21,054
TRANSFERS-IN	817,758	477,177	737,149	797,149	692,824
TOTAL REVENUE & TRANSFERS-IN	\$ 1,014,988	\$ 770,797	\$ 902,354	\$ 858,649	\$ 850,978

PARKS & RECREATION REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE					
CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
GENERAL EXPENDITURES					
PERSONNEL	290,501	235,887	237,270	284,966	275,052
COMMODITIES	32,066	13,280	17,552	48,549	44,700
SERVICES	43,980	52,360	34,520	58,007	46,626
INTERGOVERNMENTAL	9,465	16,230	35,428	35,428	26,399
CAPITAL	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-
DEPARTMENT SPECIFIC EXPENDITURES					
POOL EXPENDITURES	262,756	157,080	192,658	289,539	307,000
PARKS CENTER EXPENDITURES	50,378	42,808	67,941	88,660	87,200
RECREATION EXPENDITURES	35,176	12,227	16,942	57,500	64,000
TOTAL EXPENDITURES	724,321	529,873	602,310	862,649	850,978

PARKS & RECREATION EXPENDITURES BY FISCAL YEAR



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

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

REVENUES & TRANSFERS-IN		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
24000 140 4101	State Of AK Share Of PERS	\$ 10,093	\$ 10,504	\$ 10,504	\$ -	\$ 10,504
24000 000 4550	Interest Income	\$ 109,896	\$ 242,090	\$ 75,000	\$ -	\$ 50,000
24000 140 4690	Donations & Sponsorships	\$ 90	\$ 7,455	\$ 169	\$ -	\$ 6,800
24000 140 4703	Merchandise & Concessions	\$ 393	\$ 332	\$ 1,738	\$ 1,000	\$ 1,000
24000 140 4712	Fee Assistance Donations	\$ 761	\$ 300	\$ -	\$ -	\$ 750
24000 140 4716	Community Contractor Revenue	\$ -	\$ (228)	\$ 541	\$ 1,000	\$ 2,000
24000 140 4910	Transfer From General Fund	\$ 788,758	\$ 447,177	\$ 737,149	\$ 737,149	\$ 692,824
24000 140 4922	Transfer From Sales Tax Fund	\$ 29,000	\$ 30,000	\$ -	\$ 30,000	\$ -
24000 140 4920	Transfer from Permanent Fund	\$ -	\$ -	\$ -	\$ 30,000	\$ -
24010 141 4702	Pool Program Revenues	\$ 70,601	\$ 28,805	\$ 52,390	\$ 35,000	\$ 53,600
24010 141 4705	Pool Reservations	\$ 4,921	\$ 535	\$ 3,455	\$ 3,000	\$ 5,000
24020 142 4705	Parks Reservations	\$ -	\$ 211	\$ 2,738	\$ 2,000	\$ 1,500
24030 143 4702	Recreation Program Revenues	\$ (525)	\$ 2,076	\$ 16,236	\$ 15,000	\$ 21,000
24030 143 4705	Recreation Reservations	\$ -	\$ 1,540	\$ 2,435	\$ 3,000	\$ 6,000
24300 000 4590	State Grant Revenue	\$ 1,000	\$ -	\$ -	\$ -	\$ -
24300 000 4595	Miscellaneous Grants	\$ -	\$ -	\$ -	\$ 1,500	\$ -
TOTAL REVENUES		\$ 1,014,988	\$ 770,797	\$ 902,354	\$ 858,649	\$ 850,978

GENERAL OPERATING EXPENDITURES

24000 140 6001	Salaries & Wages	\$ 166,024	\$ 138,253	\$ 153,101	\$ 166,500	\$ 172,476
24000 140 6005	Overtime	\$ 3,703	\$ 2,715	\$ 1,369	\$ -	\$ 6,000
24000 140 6100	Personnel Benefits	\$ 114,002	\$ 93,245	\$ 81,771	\$ 110,416	\$ 85,827
24000 140 7630	Community Contractor Expenses	\$ -	\$ -	\$ -	\$ -	\$ 1,400
24000 140 7001	Materials & Supplies	\$ 28,886	\$ 10,421	\$ 8,937	\$ 26,450	\$ 17,500
24000 140 7004	Postage & Shipping	\$ -	\$ -	\$ 7,382	\$ 3,000	\$ 15,500
24000 140 7010	Vehicle Maintenance	\$ 3,070	\$ 2,859	\$ 744	\$ 17,099	\$ 9,200
24000 140 7050	Concessions & Merchandise for Resale	\$ -	\$ -	\$ -	\$ 600	\$ 500
24000 140 7100	Uniform, Gear & Clothing	\$ 110	\$ -	\$ 489	\$ 1,400	\$ 2,000
24000 140 7502	Phone & Internet	\$ 6,915	\$ 7,487	\$ 7,703	\$ 11,112	\$ 11,100
24000 140 7503	Information Technology	\$ 6,567	\$ 4,665	\$ 6,463	\$ 4,750	\$ 6,980
24000 140 7508	Insurance	\$ 12,528	\$ 35,897	\$ 16,110	\$ 30,000	\$ 17,721
24000 140 7506	Publications & Advertising	\$ 2,890	\$ 971	\$ 779	\$ 2,500	\$ 2,000
24000 140 7507	Memberships & Dues	\$ -	\$ -	\$ 239	\$ 210	\$ 935
24000 140 7509	Bank & Credit Card Fees	\$ 1,836	\$ 1,423	\$ 2,000	\$ 3,900	\$ 3,000
24000 140 7505	Travel & Training	\$ 6,772	\$ 1,674	\$ 1,030	\$ 8,050	\$ 10,750
24000 140 7515	Permits, Inspections & Compliance	\$ 7,127	\$ 1,918	\$ 1,226	\$ 4,220	\$ 3,490
24000 140 7519	Professional Services	\$ 6,117	\$ -	\$ -	\$ 1,315	\$ -
24000 140 7621	Charges from Public Works	\$ 145	\$ -	\$ 4,000	\$ 4,000	\$ -
24000 140 7622	Charges from Garage	\$ 3,331	\$ 5,331	\$ 5,000	\$ 5,000	\$ 8,244
24000 140 7629	Charges from Capital Facilities	\$ 5,989	\$ 10,899	\$ 26,428	\$ 26,428	\$ 18,156
TOTAL GENERAL OPERATING		\$ 376,012	\$ 317,757	\$ 324,770	\$ 426,950	\$ 392,778

SWIMMING POOL OPERATING EXPENDITURES

24010 141 6002	Temporary Wages	\$ 64,424	\$ 56,915	\$ 61,116	\$ 82,539	\$ 85,000
24010 141 7002	Facility Repair & Maintenance	\$ 15,112	\$ 8,610	\$ 19,088	\$ 33,000	\$ 29,000
24010 141 7008	Non-capital Equipment	\$ 20,270	\$ 1,638	\$ 8,554	\$ 26,500	\$ 15,000
24010 141 7009	Equipment Repair & Maintenance	\$ 735	\$ 240	\$ 567	\$ 12,000	\$ 10,000
24010 141 7021	Water Treatment Chemicals	\$ 14,014	\$ 18,245	\$ 10,691	\$ 12,500	\$ 25,000
24010 141 7501	Pool Utilities	\$ 148,201	\$ 71,433	\$ 92,642	\$ 123,000	\$ 133,000
24010 141 7900	Pool Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 10,000
TOTAL SWIMMING POOL OPERATING		\$ 262,756	\$ 157,080	\$ 192,658	\$ 289,539	\$ 307,000

PARKS OPERATING EXPENDITURES

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

COMMUNITY CENTER OPERATING EXPENDITURES

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

TOTAL OPERATING EXPENDITURES	\$ 724,321	\$ 529,873	\$ 602,310	\$ 862,649	\$ 850,978
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TOTAL REVENUES & TRANSFERS-IN	\$ 1,014,988	\$ 770,797	\$ 902,354	\$ 858,649	\$ 850,978
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TOTAL EXPENDITURES	\$ 724,321	\$ 529,873	\$ 602,310	\$ 862,649	\$ 850,978
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P&R SURPLUS (DEFICIT)	\$ 290,667	\$ 240,924	\$ 300,044	\$ (4,000)	\$ 0
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SPECIAL REVENUE FUND: PARKS & RECREATION CIP FUND**Fund #24300**

Project Description	GL Account	Account Description	FY 2023 DRAFT BUDGET
PROJECT: 24003 <i>Pool Lighting Upgrades</i>	24300 000 4910 00 24003	Transfer from General Fund	\$ 12,000
	24300 000 9999 00 24003	Pool Lighting Replacement Project Expenditures	\$ 12,000
		Resources available over resources used	\$ -
PROJECT: 24004 <i>Mt. Dewey Trail Expansion</i>	24300 000 4978 00 24004	Transfer from CPV Fund (Cash Match for Grant)	\$ 100,000
	24300 000 4999 48 24004	FLAP Grant Revenue for Mt. Dewey Extension	\$ 994,579
	24300 142 9999 48 24004	FLAP Grant Expenditures for Mt. Dewey Extension	\$ 1,094,579
		Resources available over resources used	\$ -
PROJECT: 24006 <i>Swimming Pool Siding & Birck Column Façade Replacement</i>	24300 000 4999 00 24006	DCRA-LGLR Grant Revenue	\$ 175,000
	24300 141 9999 50 24006	Pool Siding Replacement (DCRA - Grant Expenditures)	\$ 175,000
		Resources available over resources used	\$ -
PROJECT: 24007 <i>City Park Pavillion Fire Place Repair</i>	24300 000 4910 00 24007	Transfer from General Fund	\$ 75,000
	24300 142 9999 00 24007	Pool Siding Replacement Expenditures	\$ 75,000
		Resources available over resources used	\$ -
PROJECT: 24008 <i>Pool HVAC Upgrades</i>	24300 000 4999 11 24008	CDBG-CV Grant Revenue	\$ 806,712
	24300 000 9999 11 24008	CDBG-CV Grant Expenditures (Pool HVAC)	\$ 806,712
		Resources available over resources used	\$ -
SUMMARY		TOTAL TRANSFERS FROM GF FOR CIP	\$ 87,000
		TOTAL BUDGETED CIP EXPENDITURES	\$ 2,163,291

JUSTIFICATION & EXPLANATION

PARKS & RECREATION FUND

Item a.

GL ACCT DESCRIPTION

140 4101	PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER		
000 4550	INTEREST INCOME - INTEREST FROM CENTRAL TREASURY GAINS AND INVESTMENT INCOME FROM P&R		
140 4690	DONATIONS & SPONSORSHIPS - REVENUE FROM DONATIONS & SPONSORSHIPS		
140 4703	MERCHANDISE & CONCESSIONS - REVENUE FROM SALES OF MERCHANDISE		
140 4712	FEE ASSISTANCE DONATIONS - DONATIONS TO COVER MEMBER ADMISSION FEES TO PROGRAMS		
140 4716	COMMUNITY CONTRACTOR REVENUE - REVENUE SHARED FROM CONTRACTORS		
140 4910	TRANSFER FROM GENERAL FUND - ANNUAL ALLOTMENT TRANSFERRED TO P&R FROM GENERAL FUND		
140 4922	TRANSFER FROM SALES TAX FUND - ANNUAL ALLOTMENT TRANSFERRED TO P&R FROM SALES TAX FUND		
140 4920	TRANSFER FROM PERMANENT FUND - ANNUAL ALLOTMENT TRANSFERRED TO P&R FROM PERMANENT FUND		
141 4702	POOL PROGRAM REVENUES - REVENUE FROM SWIM LESSONS, LAP SWIM, WATER AEROBICS, AND OTHER MISC. POOL PROGRAMS		
141 4705	POOL RESERVATIONS - REVENUE FROM RENTAL OF POOL FACILITY		
142 4705	PARKS RESERVATIONS - REVENUE FROM RENTAL OF RV PARKS		
143 4702	RECREATION PROGRAM REVENUES - REVENUES FROM PICKLEBALL, TOT GYM, JIU JITSU, VOLLEYBALL, ARCHERY, AND OTHER MISC. RECREATIONAL PROGRAMS		
143 4705	RECREATIONAL RESERVATIONS - REVENUES FROM PARK & FACILITY RESERVATIONS SUCH AS CITY PARK & SHOEMAKER SHELTERS, COVERED PLAYGROUND, WRANGELL COMMUNITY CENTER FACILITY		
000 4590	STATE GRANT REVENUE - GRANT REVENUES RECEIVED FROM THE STATE OF ALASKA		
000 4595	MISCELLANEOUS GRANTS - REVENUE FROM MISC. GRANTS		
000 4599	FEDERAL GRANT REVENUE - GRANT REVENUES RECEIVED FROM THE FEDERAL GOVERNMENT OR THAT ARE INITIALLY FUNDED THROUGH THE FEDERAL GOVERNMENT AND THEN PASSED THROUGH THE STATE		
000 4600 00 24001	NRA GRANT SKEET RANGE IMPROVEMENT - GRANT FUNDS RECEIVED FROM THE NATIONAL RIFLE		
140 6001	<u>SALARIES & WAGES</u>		
	PARKS AND RECREATION DIRECTOR SALARY	\$	76,544
	RECREATION COORDINATOR SALARY	\$	48,422
	PARKS AND RECREATION MAINTENANCE SPECIALIST SALARY	\$	47,509
	TOTAL	\$	172,476
140 6005	<u>OVERTIME</u>		
	RECREATION COORDINATOR OT	\$	3,000
	PARKS AND RECREATION MAINTENANCE SPECIALIST OT	\$	3,000
	TOTAL	\$	6,000
140 6100	<u>PERSONNEL BENEFITS</u>		
	FICA, SBS AND MEDICARE (7.58%)	\$	13,528
	STATE OF ALASKA PERS (22%)	\$	39,265
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	33,033
	TOTAL	\$	85,827

JUSTIFICATION & EXPLANATION
PARKS & RECREATION FUND CONTINUED

Item a.

- 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. CLOTHING & GEAR
- 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 FACILITIES
- 142 7008 **NON-CAPITAL EQUIPMENT** - MISCELLANEOUS EQUIPMENT BELOW \$5,000 USED TO PERFORM PARK MAINTENANCE
- 142 7009 **EQUIPMENT REPAIR & MAINTENANCE** - COSTS FOR PARK EQUIPMENT REPAIRS, CLEANING, AND
- 142 7501 **UTILITIES** - WATER, SEWER, AND ELECTRIC INTERDEPARTMENTAL BILLING
- 142 7900 **PARKS CAPITAL EXPENDITURES** - 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,
- 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

SECURE RURAL SCHOOLS FUND (SRS)



SRS Overview:

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

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

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

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #25000

SPECIAL REVENUE FUND
SECURE RURAL SCHOOLS FUND
DETAIL OF EXPENDITURES

		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
SRS REVENUES & TRANSFERS-IN						
25000 000 4170	Secure Rural Schools - Federal Payment	\$ 883,647	\$ 796,757	\$ 1,171,313	\$ 800,000	\$ 1,112,747
25000 000 4550	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES & TRANSFERS-IN		\$ 883,647	\$ 796,757	\$ 1,171,313	\$ 800,000	\$ 1,112,747
SRS EXPENDITURES & TRANSFERS-OUT						
25000 000 7519	Professional/Contractual Services	\$ -	\$ -		\$ -	\$ -
25000 000 7825	Contribution To Wrangell Public Schools	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 876,140
25000 000 7825	School Maintenance	\$ -	\$ -		\$ 100,000	\$ -
25000 000 7825	School Maintenance Streets	\$ 6,083	\$ -		\$ -	\$ -
25000 000 8910	Transfer To General Fund For Streets	\$ -	\$ -		\$ 32,000	\$ -
25000 000 8990	Transfer to SRS Capital Project Fund					\$ 531,640
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ 1,306,083	\$ 1,300,000	\$ 1,300,000	\$ 1,432,000	\$ 1,407,780
TOTAL REVENUES		\$ 883,647	\$ 796,757	\$ 1,171,313	\$ 800,000	\$ 1,112,747
TOTAL EXPENDITURES		\$ (1,306,083)	\$ (1,300,000)	\$ (1,300,000)	\$ (1,432,000)	\$ (1,407,780)
CHANGE IN NET POSITION		\$ (422,436)	\$ (503,243)	\$ (128,687)	\$ (632,000)	\$ (295,033)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 3,358,864	\$ 2,936,428	\$ 2,433,185	\$ 2,304,497	\$ 2,304,497
CHANGE IN NET POSITION		\$ (422,436)	\$ (503,243)	\$ (128,687)	\$ (632,000)	\$ (295,033)
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 2,936,428	\$ 2,433,185	\$ 2,304,497	\$ 1,672,497	\$ 2,009,464

SPECIAL REVENUE FUND: SECURE RURAL SCHOOLS FUND CIP FUND

Fund # 25300

		FY 2020 Actual	FY 2021 Actual	FY 2022 YTD Estimated	FY 2022 Adopted	FY 2023 Draft Budget
SRS REVENUES & TRANSFERS-IN						
25300 000 4925	Transfer from SRS Fund	\$ -	\$ -	\$ -	\$ -	\$ 531,640
25300 000 9999 00 25001	CDBG HS Fire Alarm Grant	\$ -	\$ -	\$ -	\$ -	\$ 459,251
TOTAL REVENUES & TRANSFERS-IN		\$ -	\$ -	\$ -	\$ -	\$ 990,891
SRS EXPENDITURES & TRANSFERS-OUT						
25300 101 9999 00 25004	Under Ground Storage Project (#25004)	\$ -	\$ -	\$ -	\$ -	\$ 175,000
25300 101 9999 00 25001	HS Fire Alarm Project Expenses (#25001)	\$ -	\$ -	\$ -	\$ -	\$ 587,001
25300 101 9999 00 25002	HS Sidewalk Repairs (#25002)	\$ -	\$ -	\$ -	\$ -	\$ 55,000
25300 101 9999 00 25003	HS Elevator Modernization (#25003)	\$ -	\$ -	\$ -	\$ -	\$ 173,890
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ -	\$ -	\$ -	\$ -	\$ 990,891
CHANGE IN NET POSITION		\$ -	\$ -	\$ -	\$ -	\$ -

WPSD LOCAL CONTRIBUTION

FUND



WPSD Local Contribution Fund Overview:

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

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

Minimum Contribution: \$741,489

Maximum Contribution: \$1,617,629

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

WPSD PROPOSED CONTRIBUTION

Minimum...

741,489.00

Maximum...

1,617,629.15

Proposed...

1,300,000.00

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #26000

SPECIAL REVENUE FUND
WPSD LOCAL CONTRIBUTION FUND
DETAIL OF EXPENDITURES

		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
WPSD LOCAL CONTRIBUTION REVENUES & TRANSFERS-IN						
26000 000 4922	Transfer from Sales Tax (20%)	-	-	-	-	\$ 662,000
WPSD LOCAL CONTRIBUTION EXPENDITURES & TRANSFERS-OUT						
26000 000 7825	Contribution To Wrangell Public Schools	-	-	-	-	\$ 741,489
	TOTAL REVENUES	-	-	-	-	\$ 662,000
	TOTAL EXPENDITURES	-	-	-	-	\$ 741,489
	CHANGE IN NET POSITION	-	-	-	-	\$ (79,489)
	BEGINNING RESERVE BALANCE (7/1/20XX)	\$ -	\$ -	\$ 662,000	\$ -	\$ 662,000
	CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ (79,489)
	ENDING RESERVE BALANCE (6/30/XXXX)	\$ -	\$ -	\$ 662,000	\$ -	\$ 582,511

JUSTIFICATION & EXPLANATION

WPSD LOCAL CONTRIBUTION FUND

GL ACCT DESCRIPTION

4922 **TRANSFER FROM SALES TAX** - THE ALLOCATION OF 20% OF GROSS SALES TAX PER SECTION 5.08.070 OF THE WRANGELL MUNICIPAL CODE

7825 **CONTRIBUTION TO WPS** - THE AMOUNT THE BOROUGH CONTRIBUTES TO THE WRANGELL PUBLIC SCHOOL DISTRICT FOR OPERATIONS

TRANSIENT TAX

Mission Statement:

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



Transient Tax Department Staff:

Carol Rushmore, *Director*

Department Objectives:

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

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 28000

SPECIAL REVENUE TYPE
TRANSIENT TAX FUND
SUMMARY OF REVENUES & EXPENDITURES

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

JUSTIFICATION & EXPLANATION

TRANSIENT TAX

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

COMMERCIAL PASSENGER VESSEL EXCISE TAX FUND



Commercial Passenger Vessel Fund Overview:

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

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

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

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 28010

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

CPV FUND REVENUES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
28010 000 4180	CPV Excise Share Revenue	\$ 58,660	\$ 58,660	\$ 58,660	\$ 65,000	\$ 50,000
TOTAL REVENUES		\$ 58,660	\$ 58,660	\$ 58,660	\$ 65,000	\$ 50,000

CPV FUND EXPENDITURES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
28010 000 7001	Materials & Supplies	\$ 156	\$ 4,421	\$ -	\$ -	\$ 3,500
28010 000 7519	Professional/Contractual Services	\$ 21,400	\$ -	\$ -	\$ -	\$ -
28010 000 7900	Capital Expenditures	\$ 67,024	\$ 1,046	\$ -	\$ -	\$ -
28010 000 8990	Transfer to Parks and Recreation CIP Fund	\$ -	\$ -	\$ -	\$ 50,000	\$ 100,000
TOTAL EXPENDITURES		\$ 88,580	\$ 5,467	\$ -	\$ 50,000	\$ 103,500

TOTAL CHANGE IN NET POSITION	\$ (29,920)	\$ 53,193	\$ 58,660	\$ 15,000	\$ (53,500)
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BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 230,227	\$ 200,307	\$ 253,500	\$ 312,160	\$ 312,160
CHANGE IN NET POSITION	\$ (29,920)	\$ 53,193	\$ 58,660	\$ 15,000	\$ (53,500)
ENDING RESERVE BALANCE (6/30/20XX)	\$ 200,307	\$ 253,500	\$ 312,160	\$ 327,160	\$ 258,660

JUSTIFICATION & EXPLANATION
COMMERCIAL PASSENGER VESSEL FUND

ACCT NO. ACCOUNT DESCRIPTION

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

BIRDFEST FUND & MARIAN GLENZ FUND



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 28020

SPECIAL REVENUE FUNDS
MARIAN GLENZ FUND
SUMMARY OF REVENUES & EXPENDITURES

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

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 28030

SPECIAL REVENUE FUNDS
BIRDFEST FUND
SUMMARY OF REVENUES & EXPENDITURES

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

ECONOMIC RECOVERY FUND



Economic Recover Fund Overview:

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

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

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

SPECIAL REVENUE TYPE
ECONOMIC RECOVERY FUND
SUMMARY OF REVENUES & EXPENDITURES

ERF REVENUES & TRANSFERS-IN		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
53000 000 4910	Transfer from General Fund	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -
TOTAL REVENUES		\$ -	\$ -	\$ 1,500,000	\$ -	\$ -
ERF FUND EXPENDITURES						
53000 000 7519	Professional Services Contractual	\$ -	\$ -	\$ -	\$ -	\$ -
53000 000 7550	Property Assessment Services	\$ -	\$ -	\$ 23,310	\$ -	\$ -
53000 000 7950	Property Acquisition Expense	\$ -	\$ -	\$ 2,600,000	\$ -	\$ -
TOTAL EXPENDITURES		\$ -	\$ -	\$ 2,623,310	\$ -	\$ -
TOTAL CHANGE IN NET POSITION		\$ -	\$ -	\$ (1,123,310)	\$ -	\$ -
BEGINNING RESERVE BALANCE (7/1/20XX)						
		\$ 1,353,445	\$ 1,353,445	\$ 1,353,445	\$ 230,135	\$ 230,135
CHANGE IN NET POSITION		\$ -	\$ -	\$ (1,123,310)	\$ -	\$ -
ENDING RESERVE BALANCE (6/30/20XX)		\$ 1,353,445	\$ 1,353,445	\$ 230,135	\$ 230,135	\$ 230,135

JUSTIFICATION & EXPLANATION
ECONOMIC RECOVERY FUND

ACCT NO. ACCOUNT DESCRIPTION

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

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

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

ENTERPRISE FUNDS

PURPOSE STATEMENT:

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 four major enterprise funds and one non-major enterprise fund:

70000 - Wrangell Municipal Light & Power Fund

72000 - Water Fund

74000 - Port & Harbors Fund

76000 - Sewer/Wastewater Fund

78000 - Sanitation 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.



WRANGELL MUNICIPAL

LIGHT & POWER

Mission Statement:

WML&P's Mission Statement is to safely deliver reliable and affordable electrical power to the residents of the City and Borough of Wrangell.



Light and Power Staff:

Rod Rhoades, *Electrical Superintendent*

Dominique O'Connor, *Electric Dispatch Secretary*

Mark Armstrong, *Electric Line Foreman*

Dwight Yancey, *Electric Lineman*

Christopher Stewart, *Lineman Apprentice*

Jacob Hammer, *Assistant Diesel Mechanic*

- Implement an AMI Metering system
- Generator Center Section Rebuild
- EMD Generator Inspections
- 3MW Transformer(s)
- High Voltage Testers
- Arc Flash and Flagger Training

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 70000

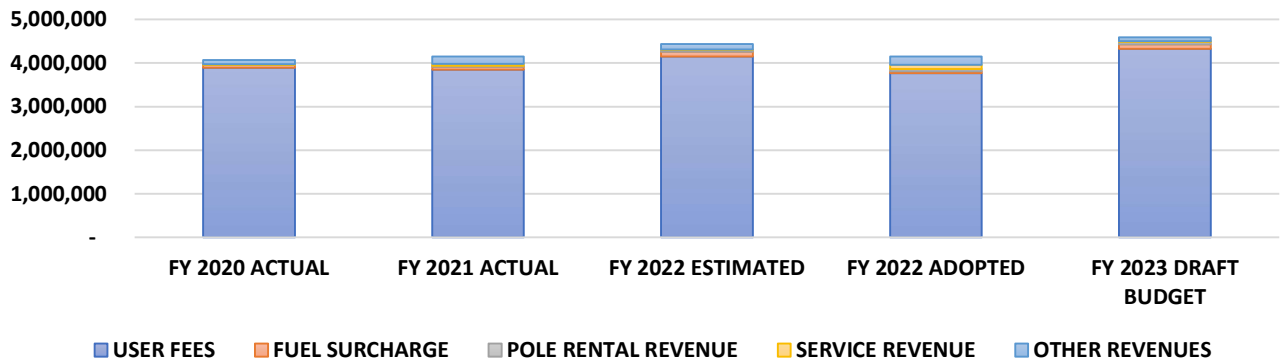
ENTERPRISE FUND TYPE
WML&P FUND

SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
USER FEES	3,892,815	3,845,682	4,152,935	3,770,000	4,326,132
FUEL SURCHARGE	65,689	67,860	110,377	45,000	100,000
POLE RENTAL REVENUE	2,252	26,620	42,900	46,000	64,350
SERVICE REVENUE	13,633	42,475	3,450	96,000	10,000
OTHER REVENUES	95,235	168,843	129,754	195,321	93,500
TOTAL REVENUE & TRANSFERS-IN	\$ 4,069,624	\$ 4,151,480	\$ 4,439,416	\$ 4,152,321	\$ 4,593,982

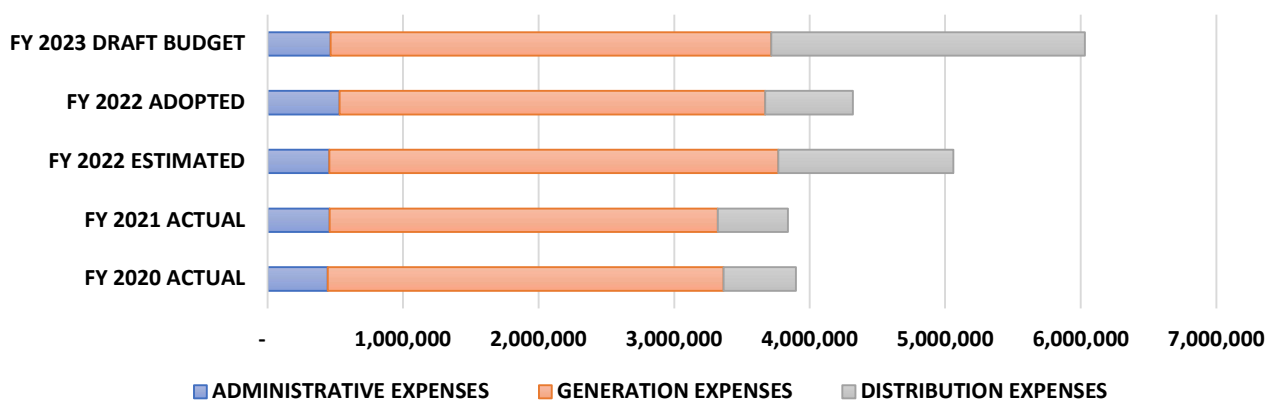
WML&P REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
ADMINISTRATIVE EXPENSES	444,503	458,975	456,017	531,329	464,822
GENERATION EXPENSES	2,921,399	2,864,410	3,312,158	3,141,720	3,252,911
DISTRIBUTION EXPENSES	531,869	515,594	1,292,495	645,642	2,312,313
TOTAL EXPENDITURES	3,897,771	3,838,978	5,060,670	4,318,691	6,030,046

WML&P EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #70000

ENTERPRISE FUNDS
ELECTRIC FUND
DETAIL OF REVENUES & EXPENDITURES

ELECTRIC FUND REVENUES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
70000 200 4101	PERS On-behalf Revenue	\$ 34,728	\$ 37,023	\$ 35,000	\$ 41,113	\$ 35,000
70000 200 5010	Residential Kwh Sales	\$ 1,739,707	\$ 1,768,535	\$ 1,875,000	\$ 1,620,000	\$ 1,910,018
70000 200 5011	Small Commercial Kwh Sales	\$ 1,317,527	\$ 1,358,040	\$ 1,436,700	\$ 1,300,000	\$ 1,480,264
70000 200 5012	Large Commercial Kwh Sales	\$ 835,581	\$ 719,107	\$ 841,235	\$ 850,000	\$ 935,851
70000 200 5015	Fuel Surcharge	\$ 65,689	\$ 67,860	\$ 110,377	\$ 45,000	\$ 100,000
70000 200 5018	Labor Charges	\$ -	\$ 20,632	\$ -	\$ 50,000	\$ 5,000
70000 200 5020	Electric fees & permits	\$ 2,574	\$ 1,405	\$ 3,280	\$ 4,000	\$ 5,000
70000 200 5021	Write-offs from Collections	\$ -	\$ 51	\$ -	\$ 1,500	\$ 2,000
70000 200 5022	Service Charges	\$ 13,633	\$ 21,843	\$ 3,450	\$ 46,000	\$ 5,000
70000 200 5029	Write-off's Collected at City Hall	\$ 3,676	\$ 3,825	\$ 1,596	\$ -	\$ 1,000
70000 200 5030	Equipment Rental	\$ 42,900	\$ 3,025	\$ -	\$ 7,600	\$ 1,000
70000 200 5031	Pole Rental	\$ 2,252	\$ 26,620	\$ 42,900	\$ 46,000	\$ 64,350
70000 200 5032	Late Fees	\$ 8,841	\$ 13,193	\$ 14,526	\$ 10,000	\$ 12,500
70000 200 5033	Investment income	\$ -	\$ -	\$ 36,737	\$ 3,000	\$ 30,000
70000 200 5034	Material Sales	\$ 2,516	\$ 22,076	\$ 4,411	\$ 54,000	\$ 7,000
70000 200 5035	SEAPA Rebate	\$ -	\$ -	\$ -	\$ -	\$ -
70000 200 5036	PERS Termination Liability	\$ -	\$ 88,245	\$ 34,203	\$ 74,108	\$ -
TOTAL WML&P REVENUES		\$ 4,069,624	\$ 4,151,480	\$ 4,439,416	\$ 4,152,321	\$ 4,593,982

ELECTRIC FUND ADMINISTRATIVE EXPENSES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
70000 201 6001	Salaries & Wages	\$ 138,599	\$ 116,991	\$ 126,507	\$ 148,433	\$ 153,858
70000 201 6002	Temporary Wages	\$ -	\$ 310	\$ -	\$ -	\$ -
70000 201 6005	Overtime	\$ 1,052	\$ -	\$ 394	\$ 533	\$ 143
70000 201 62XX	Employer Costs	\$ 139,833	\$ 130,906	\$ 86,160	\$ 110,320	\$ 99,661
70000 201 7001	Materials & Supplies	\$ 3,849	\$ 3,912	\$ 3,539	\$ 3,685	\$ 4,650
70000 201 7002	Facility Repair & Maintenance	\$ 4,839	\$ -	\$ 22	\$ 3,500	\$ 1,000
70000 201 7008	Non-Capital Equipment	\$ 616	\$ -	\$ -	\$ 4,700	\$ 1,500
70000 201 7010	Vehicle Maintenance	\$ -	\$ -	\$ -	\$ 6,000	\$ 1,000
70000 201 7100	Uniform, gear & clothing allowance	\$ -	\$ 400	\$ 556	\$ 400	\$ 500
70000 201 7501	Utilities	\$ -	\$ -	\$ 50,000	\$ 37,500	\$ 16,000
70000 201 7502	Phone/Internet	\$ 6,045	\$ 7,052	\$ 6,094	\$ 5,130	\$ 5,130
70000 201 7503	Information Technology	\$ 2,834	\$ 655	\$ 5,046	\$ 5,210	\$ 5,110
70000 202 7004	Postage & Shipping			\$ 201	\$ -	\$ 2,000
70000 201 7505	Travel & Training	\$ 8,055	\$ -	\$ 420	\$ -	\$ 5,000
70000 201 7506	Publications & Advertising	\$ 1,646	\$ 236	\$ 460	\$ 800	\$ 1,200
70000 201 7507	Dues & Subscriptions	\$ -	\$ -	\$ -	\$ 550	\$ 550
70000 201 7508	Insurance	\$ 45,754	\$ 56,633	\$ 55,446	\$ 24,000	\$ 60,990
70000 201 7509	Bank & Credit Card Fees	\$ (45)	\$ 4,164	\$ -	\$ 1,500	\$ 1,500
70000 201 7510	Engineering	\$ 2,831	\$ 1,190	\$ 2,678	\$ 3,000	\$ 5,000
70000 201 7515	Health & Safety Compliance	\$ 589	\$ 720	\$ 531	\$ 500	\$ 3,000
70000 201 7540	Auditing Services	\$ -	\$ -	\$ -	\$ 12,500	\$ 12,500
70000 201 7603	Charges from Finance	\$ 71,496	\$ 51,822	\$ 80,260	\$ 80,260	\$ 80,260
70000 201 7622	Garage Charges	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 2,000
70000 201 7629	Charges from Capital Facilities	\$ 509	\$ 2,256	\$ 2,500	\$ 7,700	\$ 2,269
70000 201 7851	PERS Termination Liability Payment	\$ 341	\$ 81,729	\$ 34,203	\$ 74,108	\$ -
70000 201 7900	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
70000 201 7915	Meter Deposit Interest Expense	\$ 16	\$ -	\$ -	\$ -	\$ -
70000 201 7980	Bad Debt Expense	\$ 15,645	\$ -	\$ -	\$ -	\$ -
TOTAL ADMINISTRATIVE EXPENSES		\$ 444,503	\$ 458,975	\$ 456,017	\$ 531,329	\$ 464,822

			FY 2020	FY 2021	FY 2022	FY 2022	FY 2023 DRAFT
ELECTRIC FUND GENERATION EXPENSES			ACTUAL	ACTUAL	ESTIMATED	ADOPTED	BUDGET
70000 202 6001	Salaries & Wages	\$	75,462	\$ 73,566	\$ -	\$ 125,382	\$ 52,745
70000 202 6005	Overtime	\$	8,353	\$ 6,168	\$ -	\$ 8,136	\$ 1,516
70000 202 62XX	Employer Costs	\$	36,721	\$ 30,964	\$ -	\$ 72,230	\$ 26,850
70000 202 7001	Materials & Supplies	\$	10,681	\$ 17,286	\$ 2,433	\$ 5,675	\$ 5,675
70000 202 7002	Facility Repair & Maintenance	\$	15,400	\$ 3,454	\$ 3,306	\$ 12,750	\$ 3,200
70000 202 7004	Postage & Shipping	\$	-	\$ 112	\$ 201	\$ -	\$ 4,000
70000 202 7008	Non-Capital Equipment (under	\$	10	\$ -	\$ -	\$ 2,500	\$ -
70000 202 7009	Equipment Repair & Maintenance	\$	16,689	\$ 32,345	\$ 370,000	\$ 73,630	\$ 33,200
70000 202 7016	Fuel & Oil - Generation	\$	129,602	\$ 230,430	\$ 175,000	\$ 220,000	\$ 225,000
70000 202 7017	Fuel - Heating	\$	18,853	\$ 638	\$ 1,931	\$ -	\$ -
70000 202 7018	Miscellaneous Tools	\$	-	\$ -	\$ -	\$ 1,750	\$ 250
70000 202 7100	Uniform, gear & clothing allowance	\$	273	\$ -	\$ -	\$ 1,200	\$ 900
70000 202 7501	Utilities	\$	2,280	\$ 2,280	\$ -	\$ 10,000	\$ -
70000 202 7505	Travel & Training	\$	2,623	\$ -	\$ -	\$ -	\$ 6,000
70000 202 7510	Engineering	\$	18,179	\$ -	\$ -	\$ -	\$ -
70000 202 7515	Permits, Inspections & Compliance	\$	3,491	\$ 507	\$ 229	\$ 767	\$ 767
70000 202 7519	Professional Services Contractual	\$	-	\$ -	\$ -	\$ -	\$ 136,000
70000 202 7629	Charges from Capital Facilities	\$	152,941	\$ 534	\$ 7,700	\$ 7,700	\$ 6,808
70000 202 7850	Hydroelectric Power Purchases	\$	2,427,842	\$ 2,461,045	\$ 2,736,509	\$ 2,600,000	\$ 2,750,000
70000 202 7900	Capital Equipment	\$	2,000	\$ 5,078	\$ 14,850	\$ -	\$ -
TOTAL GENERATION EXPENSES			\$ 2,921,399	\$ 2,864,410	\$ 3,312,158	\$ 3,141,720	\$ 3,252,911

			FY 2020	FY 2021	FY 2022	FY 2022	FY 2023 DRAFT
ELECTRIC FUND DISTRIBUTION EXPENSES			ACTUAL	ACTUAL	ESTIMATED	ADOPTED	BUDGET
70000 203 6001	Salaries & Wages	\$	261,047	\$ 275,260	\$ 277,119	\$ 251,226	\$ 257,616
70000 203 6002	Temporary Wages	\$	4,661	\$ -	\$ -	\$ -	\$ -
70000 203 6005	Overtime	\$	7,765	\$ 14,096	\$ 27,332	\$ 56,179	\$ 51,939
70000 203 62XX	Employer Costs	\$	180,163	\$ 181,810	\$ 183,363	\$ 211,756	\$ 188,846
70000 203 7001	Materials & Supplies	\$	14,531	\$ 4,317	\$ 8,716	\$ 12,750	\$ 25,000
70000 203 7004	Postage & Shipping	\$	-	\$ 63	\$ 8,303	\$ -	\$ 10,000
70000 203 7008	Non-Capital Equipment (under	\$	-	\$ -	\$ -	\$ 2,500	\$ -
70000 203 7009	Equipment Repair & Maintenance	\$	-	\$ 182	\$ -	\$ 600	\$ 600
70000 203 7010	Vehicle Maintenance	\$	5,724	\$ 3,834	\$ 9,105	\$ 10,150	\$ 11,000
70000 203 7018	Miscellaneous Tools	\$	-	\$ -	\$ -	\$ -	\$ 2,890
70000 203 7033	Street lighting	\$	-	\$ -	\$ 51	\$ 4,200	\$ 5,000
70000 203 7100	Uniform, gear & clothing allowance	\$	1,590	\$ 1,149	\$ 897	\$ 1,200	\$ 1,500
70000 203 7501	Utilities	\$	1,017	\$ 1,017	\$ -	\$ -	\$ -
70000 203 7502	Phone/Internet	\$	-	\$ -	\$ -	\$ 706	\$ 706
70000 203 7505	Travel & Training	\$	200	\$ 897	\$ -	\$ 175	\$ 200
70000 203 7515	Permits, Inspections & Compliance	\$	-	\$ 1,981	\$ 3,577	\$ 3,700	\$ 3,700
70000 203 7519	Professional Services Contractual	\$	610	\$ 63	\$ 3,656	\$ -	\$ -
70000 203 7621	Public Works Labor Charges	\$	1,173	\$ -	\$ -	\$ -	\$ -
70000 203 7622	Charges from Garage	\$	6,409	\$ 3,473	\$ 16,634	\$ 10,500	\$ 16,500
70000 203 7900	Capital Equipment	\$	20,746	\$ -	\$ -	\$ 30,000	\$ 15,000
70000 203 7910	Utility Poles	\$	9,615	\$ 14,697	\$ 4,761	\$ 6,000	\$ 15,000
70000 203 7911	Transformers	\$	3,521	\$ 509	\$ -	\$ 3,900	\$ 18,000
70000 203 7912	Electric Line	\$	552	\$ -	\$ 7,725	\$ 6,500	\$ 44,880
70000 203 7913	Meters	\$	12,545	\$ 12,246	\$ (8,744)	\$ 33,600	\$ 40,000
70000 000 8990	Transfer to WML&P CIP Fund	\$	-	\$ -	\$ -	\$ -	\$ 2,353,936
TOTAL DISTRIBUTION EXPENSES			\$ 531,869	\$ 515,594	\$ 542,495	\$ 645,642	\$ 3,062,313

TOTAL REVENUES	\$	4,069,624	\$	4,151,480	\$	4,439,416	\$	4,152,321	\$	4,593,982
TOTAL EXPENSES	\$	(3,897,771)	\$	(3,838,978)	\$	(4,310,670)	\$	(4,318,691)	\$	(6,780,046)
TOTAL REVENUES OVER (EXPENSES)	\$	171,853	\$	312,501	\$	128,746	\$	(166,370)	\$	(2,186,064)
BEGINNING RESERVE BALANCE (7/1/20XX)		N/A		N/A	\$	3,315,221	\$	3,443,967	\$	3,443,967
CHANGE IN NET POSITION		N/A		N/A	\$	128,746	\$	(166,370)	\$	(2,186,064)
ENDING RESERVE BALANCE (6/30/20XX)	\$	-	\$	-	\$	3,443,967	\$	3,277,597	\$	1,257,903

ENTERPRISE FUND: WML&P CIP FUND

Fund #70300

Project Description	GL Account	Account Description	FY 2023 DRAFT BUDGET
PROJECT: 70007 AMI Metering	70300 000 4970 00 70007	Transfers from WML&P Operating Fund	\$ 750,000
	70300 203 9999 00 70007	AMI System Implementation Project	\$ 750,000
Resources available over resources used			\$ -
PROJECT: 70008 12 MW Power Plant Upgrade	70300 000 4970 00 70008	Transfers from WML&P Operating Fund	\$ 570,000
	70300 203 9999 00 70008	12 MW Power Plant Upgrades	\$ 570,000
Resources available over resources used			\$ -
PROJECT: 70009 GENERATION BUILDING REHAB DESIGN	70300 000 4970 00 70009	Transfers from WML&P Operating Fund	\$ 1,033,936
	70300 202 9999 00 70009	Design for Power Generation Building Rehab	\$ 960,000
Resources available over resources used			\$ 73,936

BEGINNING RESERVE BALANCE (7/1/20XX)	\$	(73,936)
CHANGE IN NET POSITION	\$	73,936
ENDING RESERVE BALANCE (6/30/20XX)	\$	0

JUSTIFICATION & EXPLANATION
WML&P FUND

Item a.

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

JUSTIFICATION & EXPLANATION
WML&P FUND CONTRIBUTION

GL ACCT DESCRIPTION

201 6001	SALARIES & WAGES		
	WML&P DIRECTOR SALARY	\$	104,198
	WML&P ADMINISTRATIVE ASSISTANT	\$	49,660
	TOTAL	\$	153,858
201 6005	OVERTIME		
	WML&P ADMINISTRATIVE ASSISTANT (4hrs @\$35.67)	\$	143
	TOTAL	\$	143
201 6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	11,673
	STATE OF ALASKA PERS (22%)	\$	33,880
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	54,108
	TOTAL	\$	99,661
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		
	Assistant Mechanic and Meter Reader Salary	\$	52,745
	TOTAL	\$	52,745
202 6005	OVERTIME		
	Assistant Mechanic and Meter Reader OT (40hrs @ \$37.89)	\$	1,516
	TOTAL	\$	1,516
202 62XX	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	4,113
	STATE OF ALASKA PERS (22%)	\$	11,937
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	10,800
	TOTAL	\$	26,850
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 CONTRIBUTION

Item a.

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 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 Line Foreman Salary			\$		98,317
	Electric Lineman Salary			\$		81,963
	Electric Lineman Salary			\$		77,336
	TOTAL			\$		257,616
203 6005	OVERTIME	OT	ACTING	STANDBY		TOTAL
	Electric Line Foreman OT, Standby, and Acting	\$ 3,532	\$ 2,082	\$ 20,040	\$	25,654
	Electric Lineman OT, Standby	\$ 2,355	\$ 1,668	\$ 20,040	\$	24,063
	Electric Lineman OT	\$ 2,222	\$ -	\$ -	\$	2,222
	TOTAL	\$ 8,109	\$ 3,750	\$ 40,080	\$	51,939
203 62XX	EMPLOYER COSTS					
	FICA, SBS AND MEDICARE (7.58%)				\$	23,464
	STATE OF ALASKA PERS (22%)				\$	68,102
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION				\$	97,280
	TOTAL				\$	188,846
203 7001	MATERIALS & SUPPLIES - COSTS FOR MISC. LINE DISTRIBUTION SUPPLIES, CHAINSAW GAS & OIL, GLOVES, AND OTHER MISC. SUPPLIES					
203 7004	POSTAGE & SHIPPING - INCLUDES COST OF POSTAGE FOR WMLP MAILINGS					
203 7008	NON-CAPITAL EQUIPMENT (UNDER \$5000) - NO EXPENDITURES BUDGETED					
203 7009	EQUIPMENT REPAIR & MAINTENANCE - ALLOTMENT FOR CHAINSAW REPAIRS					
203 7010	VEHICLE MAINTENANCE - ALLOTMENT FOR REPAIRS ON THREE LINE TRUCKS & DMV TAG RENEWALS					
203 7018	MISCELLANEOUS TOOLS - ALLOTMENT FOR MISC. TOOLS					
203 7033	STREET LIGHTING - REPLENISHING INVENTORY STOCKS FOR STREET LIGHT ARMS AND LED FIXTURES					
203 7100	UNIFORM, GEAR & CLOTHING ALLOWANCE - ALLOTMENT FOR CLOTHING ALLOWANCE FOR THREE EMPLOYEES					
203 7502	PHONE/INTERNET - COST FOR ONE CELL PHONE					
203 7505	TRAVEL & TRAINING - ALLOTMENT FOR ARC FLASH COURSE TRAINING AND FLAGGING TRAINING COURSE					
203 7515	PERMITS, INSPECTIONS & COMPLIANCE - ALLOTMENT FOR LINEMAN CERTIFICATION RENEWALS, HOT GLOVE TESTING, MANLIFT SAFETY INSPECTIONS, AND HOT STICK TESTING					
203 7519	PROFESSIONAL SERVICES CONTRACTUAL - NO EXPENDITURES BUDGETED					
203 7621	PUBLIC WORKS LABOR CHARGES - COSTS INCURRED BY WMLP FOR PUBLIC WORKS LABOR					
203 7622	CHARGES FROM GARAGE - COSTS INCURRED BY WMLP FOR GARAGE LABOR					
203 7629	CHARGES FROM CAPITAL FACILITIES - STAFF LABOR COSTS FOR CAPITAL FACILITIES					
203 7900	CAPITAL EQUIPMENT - ALLOTMENT FOR A WOOD CHIPPER					
203 7910	UTILITY POLES - ALLOTMENT FOR FIVE 30 FOOT POLES AND FIVE 35 FOOT POLES					
203 7911	TRANSFORMERS - ALLOTMENT FOR 15 KVA TRANSFORMERS					
203 7912	ELECTRIC LINE - ALLOTMENT FOR 18 ROLLS OF VARIOUS WIRE GRADES					
203 7913	METERS - COST OF PURCHASING AMI METERS					

WATER FUND

Mission Statement:

The mission of the Water Fund is to provide a high level of customer satisfaction by providing reliable, high quality water in an efficient and environmentally sensitive manner.



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- To secure an attractive funding package and break ground on the New Water Treatment Plant
- To substantially complete the reservoir bypass project
- Strategically develop a phased approach to addressing underground distribution infrastructure deferred maintenance

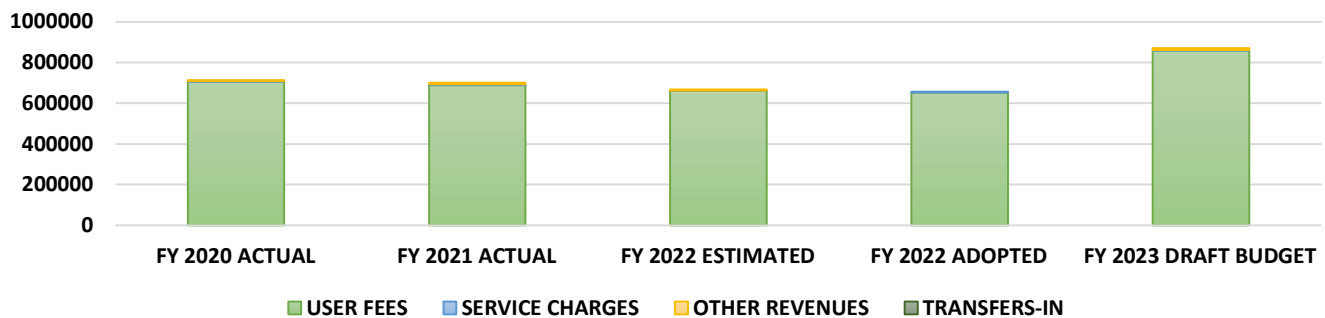
CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 72000

ENTERPRISE FUND TYPE
WATER FUND
SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
USER FEES	705,360	688,255	660,000	652,000	858,000
SERVICE CHARGES	3,000	4,450	2,500	5,000	3,000
OTHER REVENUES	6,025	8,668	6,000	-	10,661
TRANSFERS-IN	-	-	-	-	-
TOTAL REVENUE & TRANSFERS-IN	\$ 714,385	\$ 701,374	\$ 668,500	\$ 657,000	\$ 871,661

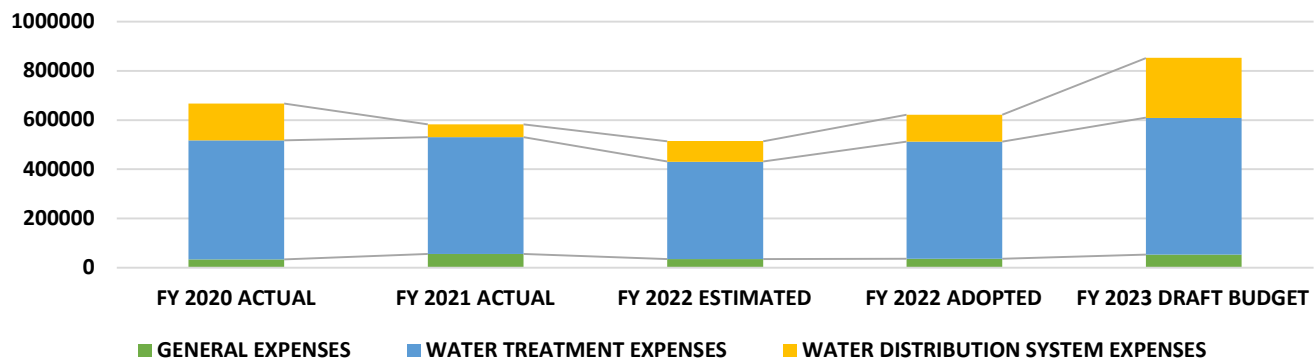
WATER REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
GENERAL EXPENSES	33,389	55,555	34,688	36,177	52,805
WATER TREATMENT EXPENSES	483,601	473,461	396,036	475,044	556,153
WATER DISTRIBUTION SYSTEM EXPENSES	149,727	52,659	83,017	110,000	242,600
TOTAL EXPENDITURES	666,717	581,675	513,741	621,221	851,558

WATER FUND EXPENSES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #72000

ENTERPRISE FUNDS
WATER FUND
DETAIL OF REVENUES & EXPENDITURES

		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023 DRAFT
		ACTUAL	ACTUAL	ESTIMATED	ADOPTED	BUDGET
WATER FUND REVENUES						
72000 300 4101	PERS On-behalf Revenue	\$ 5,731	\$ 8,668	\$ 6,000	\$ -	\$ 6,000
72000 300 5110	Water Sales	\$ 705,360	\$ 688,255	\$ 660,000	\$ 652,000	\$ 858,000
72000 300 5118	Labor Charges	\$ 3,000	\$ 4,450	\$ 2,500	\$ 5,000	\$ 3,000
72000 300 5149	Other Revenues	\$ 294	\$ -	\$ -	\$ -	\$ -
72000 300 5550	Interest Revenue	\$ -	\$ -	\$ -	\$ -	\$ 4,661
72000 300 5590	State of Alaska Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 714,385	\$ 701,374	\$ 668,500	\$ 657,000	\$ 871,661

WATER FUND GENERAL EXPENSES

72000 301 7001	Materials & Supplies	\$ 222	\$ 233	\$ -	\$ -	\$ -
72000 301 7508	Insurance	\$ 6,714	\$ 12,329	\$ 7,853	\$ 3,927	\$ 8,638
72000 301 7509	Bank & Credit Card Fees	\$ -	\$ 758	\$ -	\$ 5,000	\$ -
72000 301 7540	Auditing Services	\$ -	\$ -	\$ -	\$ 3,750	\$ -
72000 301 7603	Charges from Finance	\$ 23,004	\$ 39,161	\$ 23,500	\$ 23,500	\$ 40,833
72000 301 7802	Revenue Bond Principal	\$ 2,862	\$ 2,555	\$ 2,589	\$ -	\$ 2,627
72000 301 7803	Revenue Bond Interest	\$ 588	\$ 520	\$ 746	\$ -	\$ 707
72000 000 8990	Transfer to Water CIP Fund	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL EXPENSES		\$ 33,389	\$ 55,555	\$ 34,688	\$ 36,177	\$ 52,805

WATER TREATMENT OPERATING EXPENSES

72000 302 6001	Salaries & Wages	\$ 118,822	\$ 98,778	\$ 95,437	\$ 122,658	\$ 59,175
72000 302 6002	Temporary Wages	\$ 36,440	\$ 4,052	\$ -	\$ -	\$ -
72000 302 6005	Overtime	\$ 17,131	\$ 15,316	\$ 19,716	\$ -	\$ 8,842
72000 302 6100	Employer Costs	\$ 90,301	\$ 80,471	\$ 59,198	\$ 75,955	\$ 30,885
72000 302 7001	Materials & Supplies	\$ 10,192	\$ 12,343	\$ 13,406	\$ 12,000	\$ 12,000
72000 302 7002	Facility Repair & Maintenance	\$ 38,065	\$ 16,996	\$ 4,742	\$ 20,000	\$ 15,000
72000 302 7009	Equipment Repair & Maintenance	\$ 701	\$ 25,109	\$ 29,723	\$ 21,000	\$ 10,000
72000 302 7010	Vehicle Maintenance	\$ 7,090	\$ 3,072	\$ 2,761	\$ 5,500	\$ 6,325
72000 302 7011	Equipment Rental Expense	\$ -	\$ -	\$ -	\$ -	\$ -
72000 302 7021	Water Treatment Chemicals	\$ 25,958	\$ 29,756	\$ 24,595	\$ 41,000	\$ 41,000
72000 302 7100	Uniform, Gear & Clothing Allowance	\$ 90	\$ 200	\$ 460	\$ 1,200	\$ 1,250
72000 302 7025	Water System Maintenance	\$ 109	\$ 277	\$ 600	\$ -	\$ -
72000 302 7501	Utilities	\$ 99,850	\$ 101,745	\$ 103,000	\$ 115,000	\$ 115,000
72000 302 7502	Phone/Internet	\$ 3,175	\$ 3,645	\$ 3,558	\$ 3,396	\$ 3,396
72000 302 7505	Travel & Training	\$ 2,450	\$ 591	\$ 1,007	\$ 1,750	\$ 2,000
72000 302 7506	Publications & Advertising	\$ -	\$ -	\$ -	\$ 500	\$ 500
72000 302 7515	Permits, Inspections & Compliance	\$ 19,820	\$ 20,285	\$ 9,897	\$ 16,000	\$ 16,000
72000 302 7519	Professional Services Contractual	\$ -	\$ 54,349	\$ 12,075	\$ 30,000	\$ 15,000
72000 302 7621	Public Works Labor Charges	\$ 12,060	\$ 5,013	\$ -	\$ -	\$ -
72000 302 7622	Charges from Garage	\$ 1,131	\$ 1,121	\$ 3,000	\$ 5,250	\$ 7,298
72000 302 7629	Charges from Capital Facilities	\$ 217	\$ 141	\$ 3,000	\$ 3,835	\$ 2,269
72000 302 7900	Capital Expenditures	\$ -	\$ 200	\$ 9,860	\$ -	\$ 60,000
72000 000 8990	Transfer to Water CIP Fund	\$ -	\$ -	\$ -	\$ -	\$ 150,212
TOTAL WATER TREATMENT EXPENSES		\$ 483,601	\$ 473,461	\$ 396,036	\$ 475,044	\$ 556,153

DISTRIBUTION OPERATING EXPENSES

72000 303 7025	Distribution System Maintenance	\$ 21,617	\$ 8,671	\$ 4,267	\$ 45,000	\$ 45,000
72000 303 7519	Professional Services Contractual	\$ -	\$ -	\$ 13,750	\$ -	\$ -
72000 303 7621	Public Works Labor Charges	\$ 34,464	\$ 43,989	\$ 65,000	\$ 65,000	\$ 67,600
72000 303 7900	Capital Expenditures	\$ 93,646	\$ -	\$ -	\$ -	\$ 130,000
TOTAL DISTRIBUTION EXPENSES		\$ 149,727	\$ 52,659	\$ 83,017	\$ 110,000	\$ 242,600
TOTAL REVENUES		\$ 714,385	\$ 701,374	\$ 668,500	\$ 657,000	\$ 871,661
TOTAL EXPENSES		\$ 666,717	\$ 581,675	\$ 513,741	\$ 621,221	\$ 851,558
REVENUES OVER (EXPENSES)		\$ 47,668	\$ 119,698	\$ 154,759	\$ 35,779	\$ 20,103
BEGINNING RESERVE BALANCE (7/1/20XX)		N/A	N/A	\$ 705,697	\$ 705,697	\$ 860,456
CHANGE IN NET POSITION		N/A	N/A	\$ 154,759	\$ 35,779	\$ 20,103
ENDING RESERVE BALANCE (6/30/20XX)		\$ -	\$ -	\$ 860,456	\$ 741,476	\$ 880,559

ENTERPRISE FUND: WATER CIP FUND*Fund #72300*

Project Description	GL Account	Account Description	FY 2023 DRAFT BUDGET
PROJECT: 72001	72300 000 4999 50 72001	ARPA Grant Revenue	\$ 603,963
WATER TREATMENT PLANT DESIGN	72300 302 9999 50 72001	WTP Project Expenses	\$ 775,862
Resources available over resources (used)			\$ (171,899)
PROJECT: 72002	72300 000 4999 11 72002	DCCED - Reservoir Bypass Grant Revenue	\$ 250,000
RESERVOIR BYPASS PROJECT	72300 000 9999 11 72002	DCCED - Reservoir Bypass Grant Expenditures	\$ 250,000
Resources available over resources (used)			\$ -
PROJECT: 72005	72300 000 4972 00 72005	Transfer from Water Operating Fund	\$ 150,212
UPPER DAMN STABILITY ANALYSIS	72300 302 9999 00 72005	Upper Dam Stability Project Expenses	\$ 150,212
Resources available over resources (used)			\$ (0)

BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 364,688
CHANGE IN NET POSITION	\$ (171,899)
ENDING RESERVE BALANCE (6/30/20XX)	\$ 192,789

JUSTIFICATION & EXPLANATION

WATER FUND

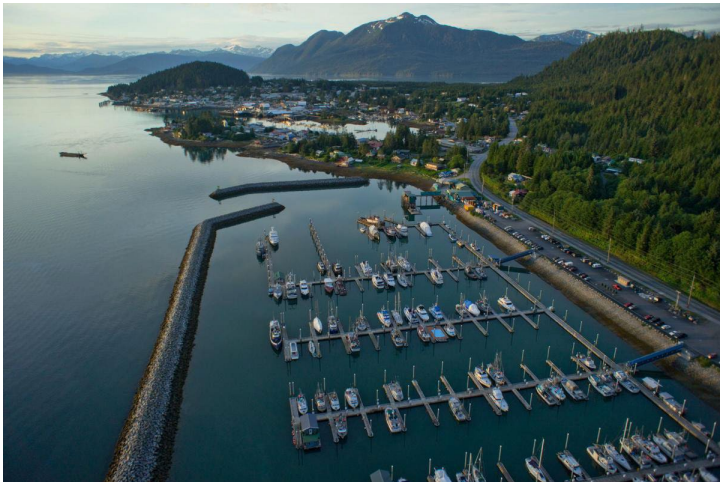
GL ACCT DESCRIPTION

4101	PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
5110	WATER SALES - REVENUE FROM WATER SALES		
5118	LABOR CHARGES - REVENUE FROM CONNECTION FEES		
5149	OTHER REVENUES - MATERIAL SALES AND ALL OTHER MATERIAL REVENUE STREAMS		
5550	INTEREST INCOME - THE ALLOCATION OF INVESTMENT INCOME FROM THE PORTION OF WATER FUND CASH INVESTED IN THE CENTRAL TREASURY		
7508	INSURANCE - VEHICLE AND BUILDING INSURANCE		
7509	BANK & CREDIT CARD FEES - BANK FEES FOR USING CREDIT CARDS		
7540	AUDITING SERVICES - ALLOCATION OF ANNUAL AUDIT EXPENSE		
7603	CHARGES FROM FINANCE - ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, AND BILLING MATERIALS		
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	\$	29,587
	Water Operator Salary (1/2)	\$	29,587
	TOTAL	\$	59,175
6005	OVERTIME		
	Water Treatment Plant Operator OT	\$	4,421
	Water Operator OT and Acting	\$	4,421
	TOTAL	\$	8,842
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	5,156
	STATE OF ALASKA PERS (22%)	\$	14,964
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	10,766
	TOTAL	\$	30,885
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 VISIBILITY 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		

PORT & HARBORS DEPARTMENT

Mission Statement:

The Mission of the Port and Harbors of Wrangell is to preserve and enhance its economic activities; to facilitate, through the creation of local, state and federal partnerships, the full economic potential of the Port of Wrangell's Harbor and City and Borough of Wrangell; and to develop a course of action that over time ensures the self-sufficiency of the Port and Harbors. The Commissioners, Management and Staff of the Port and Harbors recognize their primary responsibility is to optimally manage the publicly owned asset of the Port for the purpose of serving the public interest by encouraging economic growth of the Port and Harbors as well as City and Borough of Wrangell as a whole.



Department Staff:

Steve Miller, *Port & Harbors Director*
 Keeleigh Curley, *Administrative Assistant*
 Jim Early, *Marine Service Center Lead*
 James Gillen Jr, *Harbor Maintenance/Security*
 Christopher Smith, *Harbor Maintenance/Security*
 Jacob Hammer, *Harbor Maintenance*

Department Objectives:

- The Marine Service Center and Harbors combined derelict vessel disposal fund will help open valuable space for vessel to moor and for repairs in the yard. This will also create jobs for local vendors.
- Wrangell Port & Harbor installation of security cameras will help manage the safety of the publicly owned assets of the port and harbor.
- Harbor office upgrades to the credit card system will make auto-pay an option for customers and increase the efficiency of the department.

**CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET**

Fund 74000

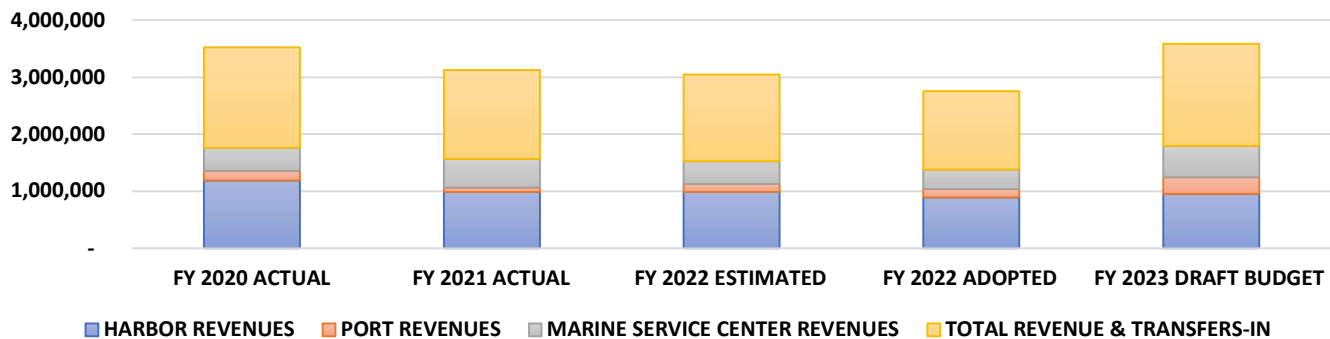
**ENTERPRISE FUND TYPE
PORT & HARBORS**

SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY SUBFUND

CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
HARBOR REVENUES	1,185,902	982,936	988,260	888,787	949,940
PORT REVENUES	173,297	80,713	137,377	145,188	292,776
MARINE SERVICE CENTER REVENUES	402,554	498,270	399,216	342,585	549,479
TOTAL REVENUE & TRANSFERS-IN	\$ 1,761,752	\$ 1,561,919	\$ 1,524,853	\$ 1,376,560	\$ 1,792,195

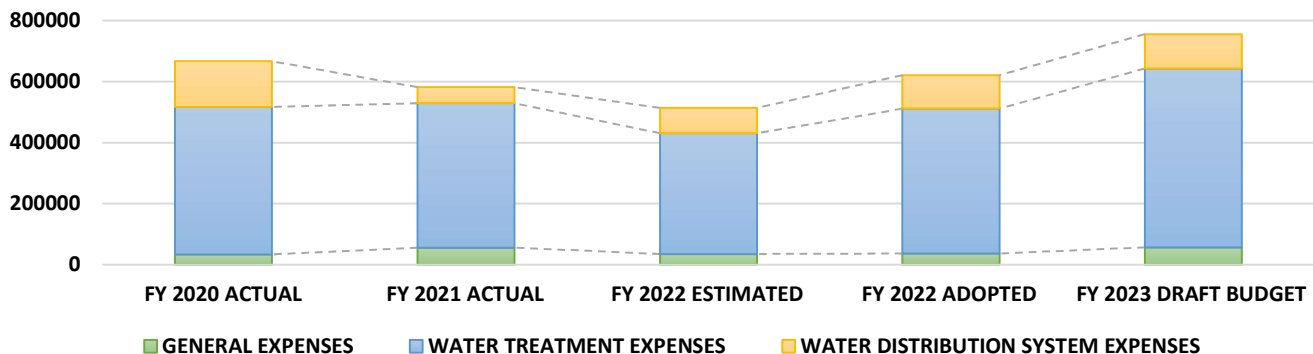
HARBOR REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
HARBOR EXPENSES	475,246	374,066	545,742	620,139	1,330,053
PORT EXPENSES	99,608	129,773	141,131	231,767	254,941
MARINE SERVICE CENTER EXPENSES	174,245	200,811	276,443	368,238	439,701
TOTAL EXPENDITURES	749,099	704,650	963,317	1,220,144	2,024,696

HARBOR FUND EXPENSES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #74000

ENTERPRISE FUNDS
PORT & HARBORS ADMINISTRATIVE DEPARTMENT
DETAIL OF EXPENDITURES

		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023 DRAFT
HARBOR ADMINISTRATIVE EXPENSES		ACTUAL	ACTUAL	ESTIMATED	ADOPTED	BUDGET
74000 401 6001	Salaries & Wages	\$ 136,018	\$ 136,022	\$ 117,027	\$ 126,909	\$ 139,840
74000 401 6002	Temporary Wages	\$ -	\$ 6,859	\$ 9,194	\$ -	\$ -
74000 401 6005	Overtime	\$ 4,027	\$ 891	\$ 508	\$ -	\$ 1,591
74000 401 6XXX	Employer Costs	\$ 139,068	\$ 101,573	\$ 72,392	\$ 93,866	\$ 86,590
74000 401 7001	Materials & Supplies	\$ 6,425	\$ 5,070	\$ 3,983	\$ 5,500	\$ 5,700
74000 401 7002	Facility Repair & Maintenance	\$ 1,936	\$ 1,247	\$ 2,843	\$ 19,950	\$ 19,950
74000 401 7010	Vehicle Repair & Maintenance	\$ 21,759	\$ 9,492	\$ 4,674	\$ 18,000	\$ 17,250
74000 401 7502	Phone/Internet	\$ 7,090	\$ 8,896	\$ 6,649	\$ 7,000	\$ 7,000
74000 401 7503	Information Technology	\$ 7,390	\$ 2,642	\$ 1,575	\$ 1,222	\$ 1,222
74000 401 7505	Travel & Training	\$ 4,385	\$ (3)	\$ 4,481	\$ 8,905	\$ 9,650
74000 401 7506	Publications & Advertising	\$ 1,507	\$ 1,603	\$ 3,161	\$ 4,800	\$ 4,800
74000 401 7507	Memberships & Dues	\$ 26	\$ 703	\$ 331	\$ -	\$ 1,400
74000 401 7508	General Insurance Expense	\$ 23,343	\$ 78,396	\$ 48,613	\$ 22,223	\$ 22,223
74000 401 7509	Bank & Credit Card Fees	\$ 15,797	\$ 10,947	\$ 15,000	\$ 18,000	\$ 16,000
74000 401 7519	Professional Services Contractual	\$ 330	\$ 34,224	\$ 24,173	\$ 10,000	\$ 11,500
74000 401 7540	Auditing Services	\$ -	\$ -	\$ -	\$ 6,000	\$ -
74000 401 7576	Promotional	\$ 10,258	\$ 3,519	\$ 3,783	\$ 4,500	\$ 4,500
74000 401 7603	Charges from Finance	\$ 24,000	\$ 26,530	\$ 26,530	\$ 26,530	\$ 32,010
74000 401 7622	Charges from Garage	\$ 10,356	\$ 6,548	\$ 21,000	\$ 21,000	\$ 34,440
74000 401 7629	Charges from Capital Facilities	\$ 263	\$ 264	\$ 3,835	\$ 3,835	\$ 2,269
TOTAL ADMINISTRATIVE		\$ 413,977	\$ 435,424	\$ 369,751	\$ 398,240	\$ 417,934
Allocation of Harbor Administrative						
50% Harbor Allocation		\$ (206,988)	\$ (217,712)	\$ (184,876)	\$ (199,120)	\$ (208,967)
20% Port Allocation		\$ (82,795)	\$ (87,085)	\$ (73,950)	\$ (79,648)	\$ (83,587)
30% Service Center Allocation		\$ (124,193)	\$ (130,627)	\$ (110,925)	\$ (119,472)	\$ (125,380)
		\$ (413,977)	\$ (435,424)	\$ (369,751)	\$ (398,240)	\$ (417,934)

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			
Harbor Master Salary		\$	82,882
Harbor Administrative Assistant Salary		\$	56,957
TOTAL		\$	139,840
6002 ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP			
6100 EMPLOYER COSTS			
FICA, SBS AND MEDICARE (7.58%)		\$	10,600
STATE OF ALASKA PERS (22%)		\$	30,765
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$	45,225
TOTAL		\$	86,590
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			
7010 VEHICLE REPAIR & MAINTENANCE - MATERIAL TO REPAIR & MAINTAIN THE LOADER, BOAT LIFTS, WORK VAN, AND THREE TRUCKS			
7502 PHONE/INTERNET - THE TOTAL AMOUNT FOR MONTHLY INTERNET, PHONE BILLS, FAX LINE, AND DIRECTOR CELL PHONE REIMBURSEMENT			
7503 INFORMATION TECHNOLOGY - COSTS INCLUDE SUPPORT FOR MARINE WARE SOFTWARES, ADOBE MONTHLY SUBSCRIPTION, AND AMAZON BUSINESS SUBSCRIPTION			
7505 TRAVEL & TRAINING - COSTS OF TRAVEL FOR THE SEATTLE BOAT SHOW, MARINE EXPO, AND HARBORMASTER CONFERENCE			
7506 PUBLICATIONS & ADVERTISING - COST TO ADVERTISE & PROMOTE HARBOR FACILITIES AND ANY MISC. ANNOUNCEMENTS			
7507 MEMBERSHIPS & DUES - COST OF ANY MEMBERSHIPS & DUES			
7508 GENERAL INSURANCE EXPENSE - COST OF LIABILITY AND VEHICLE INSURANCE			
7509 BANK & CREDIT CARD FEES - AMOUNTS COLLECTED BY BANK FOR USING CREDIT CARDS			
7519 PROFESSIONAL SERVICES CONTRACTUAL - COSTS FOR LEGAL SERVICES			
7540 AUDITING SERVICES - COSTS FOR PROFESSIONAL AUDITING SERVICES			
7576 PROMOTIONAL - COST OF REGISTRATION AND INCIDENTAL EXPENSES FOR MARINE EXPO AND SEATTLE BOAT SHOW			
7603 CHARGES FROM FINANCE - STAFF LABOR COSTS FOR ADMINISTRATIVE & FINANCE WORK			
7622 CHARGES FROM GARAGE - STAFF LABOR COSTS FOR VEHICLE MAINTENANCE & REPAIRS			
7629 CHARGES FROM CAPITAL FACILITIES - STAFF LABOR COSTS FOR CAPITAL FACILITIES			

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #74010

ENTERPRISE FUND
HARBOR FUND
Item a.

DETAIL OF REVENUES & EXPENDITURES

HARBOR FUND REVENUES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
74010 000 4101	PERS On-behalf Revenue	\$ 13,128	\$ 11,661	\$ 12,000	\$ 6,837	\$ 11,750
74010 000 4190	Shared Fisheries Bus. Tax	\$ 5,250	\$ 2,127	\$ 8,001	\$ 1,500	\$ 1,500
74010 000 4191	Raw Fisheries Bus. Tax	\$ 284,469	\$ 201,119	\$ 244,314	\$ 150,000	\$ 220,000
74010 000 5200	Annual Stall Rent	\$ 654,472	\$ 596,052	\$ 567,000	\$ 612,950	\$ 550,000
74010 000 5201	Meyers Chuck Moorage	\$ 2,268	\$ 1,059	\$ 101	\$ 4,500	\$ 1,500
74010 000 5202	Transient Moorage	\$ 98,719	\$ 111,733	\$ 109,508	\$ 80,000	\$ 95,000
74010 000 5203	Transient Electrical Fees	\$ 10,832	\$ 11,199	\$ 10,584	\$ 8,000	\$ 10,500
74010 000 5204	Hoist Revenue	\$ -	\$ -	\$ -	\$ -	\$ 10,000
74010 000 5205	Boat Launch Fees	\$ 8,335	\$ 9,430	\$ 5,794	\$ 7,000	\$ 8,500
74010 000 5206	Grid Fees/Pressure Wash	\$ -	\$ -	\$ -	\$ -	\$ -
74010 000 5207	Garbage Charges*	\$ 5,868	\$ 258	\$ -	\$ 5,000	\$ 500
74010 000 5208	Wait List Deposit	\$ 2,326	\$ -	\$ 63	\$ -	\$ -
74010 000 5210	Penalties & Late Fees	\$ 10,787	\$ 7,534	\$ 3,923	\$ 8,000	\$ 8,000
74010 000 5212	Liveaboard Fees	\$ -	\$ 9,341	\$ 14,769	\$ -	\$ 12,500
74010 000 5224	Labor Charges	\$ -	\$ 2,113	\$ 2,206	\$ 3,000	\$ 3,000
74010 000 5234	Material Sales	\$ 8,500	\$ -	\$ -	\$ 2,000	\$ 2,000
74010 000 5240	Storage*	\$ 79,712	\$ 19,309	\$ -	\$ -	\$ -
74010 000 5550	Interest Income	\$ 1,236	\$ -	\$ 10,000	\$ -	\$ 15,190
TOTAL HARBOR REVENUES		\$ 1,185,902	\$ 982,936	\$ 988,260	\$ 888,787	\$ 949,940

HARBOR FUND EXPENSES TRANSFERS-OUT

74010 000 6001	Salaries	\$ 98,589	\$ 96,109	\$ 104,002	\$ 100,635	\$ 90,913
74010 000 6002	Temporary Wages (Summer)	\$ 27,825	\$ 31,729	\$ 15,915	\$ 25,744	\$ 22,400
74010 000 6005	Overtime	\$ 5,434	\$ 5,816	\$ 5,064	\$ -	\$ 4,023
74010 000 6100	Employer Costs	\$ 54,600	\$ 56,418	\$ 58,053	\$ 56,315	\$ 69,805
74010 000 7001	Materials & Supplies	\$ 5,282	\$ 3,524	\$ 5,042	\$ 5,000	\$ 7,000
74010 000 7002	Facility Repair & Maintenance	\$ 60,543	\$ 22,230	\$ 11,806	\$ 36,000	\$ 45,000
74010 000 7008	Non-capital Equipment	\$ 477	\$ 292	\$ 5,809	\$ 5,600	\$ 6,000
74010 000 7009	Equipment Repair & Maintenance	\$ 4,792	\$ 5,282	\$ 4,369	\$ 5,500	\$ 7,200
74010 000 7010	Vehicle Maintenance	\$ 2,172	\$ 1,127	\$ 881	\$ 2,000	\$ 2,000
74010 000 7011	Rental Expense (parking lot)	\$ 6,087	\$ 460	\$ -	\$ 3,700	\$ 6,023
74010 000 7015	Fuel Expense	\$ 1,310	\$ 619	\$ 521	\$ 1,700	\$ 2,125
74010 000 7100	Uniform, gear & clothing allowance	\$ 1,716	\$ 1,548	\$ -	\$ 2,400	\$ 2,000
74010 000 7501	Utilities	\$ 80,023	\$ 74,318	\$ 29,857	\$ 110,000	\$ 110,000
74010 000 7505	Travel & Training	\$ -	\$ -	\$ 639	\$ 8,725	\$ 500
74010 000 7519	Professional Services	\$ 4,320	\$ 6,598	\$ -	\$ -	\$ 25,000
74010 000 7556	Harbors Property Lease	\$ -	\$ 5,783	\$ -	\$ -	\$ 6,024
74010 000 7515	Permits, Inspections & Compliance	\$ -	\$ -	\$ -	\$ -	\$ -
74010 000 7601	Charges from Harbor Administration	\$ 307	\$ 50,934	\$ 184,876	\$ 199,120	\$ 208,967
74010 000 7860	Derelict vessel disposal	\$ 720	\$ 423	\$ 16,982	\$ 15,000	\$ 25,000
74010 000 7861	Harbor Hoist Expenditures*	\$ 4,048	\$ 1,353	\$ 9,836	\$ 40,700	\$ 30,000
74010 000 7862	Meyers Chuck Expenditures	\$ -	\$ -	\$ 16,376	\$ 2,000	\$ 5,000
74010 000 7900	Capital Expenditures	\$ 41,848	\$ 220	\$ 13,214	\$ -	\$ 30,000
74010 000 7980	Bad Debt Expense	\$ 7,000	\$ 9,285	\$ 62,500	\$ -	\$ 10,000
74010 000 8900	Transfer (out) to Other Port & Harbor Fund	\$ 68,154	\$ -	\$ -	\$ -	\$ -
74030 000 8990	Transfer (out) Capital Project Fund	\$ -	\$ -	\$ -	\$ -	\$ 615,073
TOTAL HARBOR EXPENSES		\$ 475,246	\$ 374,066	\$ 545,742	\$ 620,139	\$ 1,330,053

HARBOR REVENUES	\$ 1,185,902	\$ 982,936	\$ 988,260	\$ 888,787	\$ 949,940
HARBOR EXPENSES & TRANSFERS-OUT	\$ (475,246)	\$ (374,066)	\$ (545,742)	\$ (620,139)	\$ (1,330,053)
REVENUES OVER (EXPENSES)	\$ 710,656	\$ 608,870	\$ 442,518	\$ 268,648	\$ (380,112)

BEGINNING RESERVE BALANCE (7/1/20XX)	N/A	N/A	\$ 2,300,196	\$ 2,742,713	\$ 2,742,713
CHANGE IN NET POSITION	N/A	N/A	\$ 442,518	\$ 268,648	\$ (380,112)
ENDING RESERVE BALANCE (6/30/20XX)	\$ -	\$ -	\$ 2,742,713	\$ 3,011,361	\$ 2,362,601

Note: The Harbor Fund has \$694,300 in restricted reserves that are specifically to be used for Meyer's Chuck Float Replacement and harbor maintenance.

ENTERPRISE FUND: PORTS & HARBORS CIP FUND

Fund #74300

Project Description	GL Account	Account Description	FY 2023 DRAFT BUDGET
PROJECT: 74005 Meyer's Chuck Float Replacement Project	74300 000 4974 00 74005	Transfers from Harbors Operating Fund	\$ 615,073
	74300 000 9999 00 74005	Meyer's Chuck Float Replacement Expenditures	\$ 275,000
	Resources available over resources used		\$ 340,073
PROJECT: 74006 P&H Security System Project	74300 000 4999 43 74006	2020 SHSP Grant Revenue (DHS)	\$ 149,638
	74300 000 9999 43 74006	Port & Harbor Security Camera Grant Expenditures (DHS)	\$ 149,638
	Resources available over resources used		\$ -
BEGINNING RESERVE BALANCE (7/1/20XX)		N/A N/A \$ (340,073) \$ (340,073) \$ (340,073)	
CHANGE IN NET POSITION		N/A N/A \$ - \$ - \$ 340,073	
ENDING RESERVE BALANCE (6/30/20XX)		\$ - \$ - \$ (340,073) \$ (340,073) \$ 0	

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 Team Leader Salary	\$	49,074
	Harbor Maintenance/Security Salary	\$	41,840
	TOTAL	\$	90,913
6002	ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP		
6005	OVERTIME		
	Harbor Team Leader OT (80hrs * \$35.25)	\$	2,820
	Harbor Maintenance/Security Salary (40hrs * \$30.06)	\$	1,202
	TOTAL	\$	4,023
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	7,196
	STATE OF ALASKA PERS (22%)	\$	20,886
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	41,723
	TOTAL	\$	69,805
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 USED TRUCK TO REPLACE PICKUP #72

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #74020

ENTERPRISE FUNDS
PORT FUND

DETAIL OF REVENUES & EXPENDITURES

PORT FUND REVENUES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
74020 000 4101	PERS On-behalf Revenue	\$ 5,251	\$ 4,664	\$ 4,700	\$ 4,688	\$ 4,700
74020 000 5224	Labor Charges	\$ 12,656	\$ 9,912	\$ 2,366	\$ 6,000	\$ 12,500
74020 000 5240	Storage	\$ -	\$ 9,511	\$ 57,091	\$ 60,000	\$ 60,000
74020 000 5241	Wharfage	\$ 42,776	\$ 25,863	\$ 22,869	\$ 32,000	\$ 30,000
74020 000 5242	Dockage	\$ 68,730	\$ 27,942	\$ 33,915	\$ 30,000	\$ 70,000
74020 000 5243	Port Development Fees	\$ 43,884	\$ 2,460	\$ 9,564	\$ 8,000	\$ 30,000
74020 000 5244	Port Transient Fees	\$ -	\$ -	\$ -	\$ 500	\$ 500
74020 000 5245	Cruise Garbage & Water Charges	\$ -	\$ 362	\$ 794	\$ 4,000	\$ 4,000
74020 000 5246	Commercial Passenger Wharfage	\$ -	\$ -	\$ -	\$ -	\$ 75,000
74020 000 5550	Interest Revenue	\$ -	\$ -	\$ 6,076	\$ -	\$ 6,076
TOTAL REVENUES		\$ 173,297	\$ 80,713	\$ 137,377	\$ 145,188	\$ 292,776

PORT FUND EXPENSES

74020 000 6001	Salaries & Wages	\$ 42,252	\$ 30,631	\$ 28,096	\$ 54,188	\$ 42,643
74020 000 6002	Temporary Wages	\$ 9,790	\$ 8,422	\$ 3,405	\$ -	\$ -
74020 000 6005	Overtime	\$ 2,154	\$ 2,207	\$ 1,645	\$ -	\$ 1,225
74020 000 6100	Employer Costs	\$ 22,311	\$ 17,321	\$ 14,936	\$ 67,841	\$ 31,911
74020 000 7001	Materials & Supplies	\$ 754	\$ 1,297	\$ 2,173	\$ 3,000	\$ 3,000
74020 000 7002	Facility Repair & Maintenance	\$ 13,948	\$ 9,993	\$ 8,611	\$ 20,000	\$ 26,000
74020 000 7009	Equipment Repair & Maintenance	\$ 1,363	\$ 275	\$ 7	\$ 3,000	\$ 3,000
74020 000 7010	Vehicle Maintenance	\$ 1	\$ 20	\$ -	\$ -	\$ 1,000
74020 000 7015	Fuel - Automotive	\$ -	\$ 31	\$ -	\$ 1,500	\$ 1,875
74020 000 7100	Uniform/Clothing Allowance	\$ -	\$ 861	\$ -	\$ 1,600	\$ 1,700
74020 000 7501	Utilities	\$ 5,470	\$ 5,517	\$ 2,112	\$ 7,500	\$ 9,000
74020 000 7505	Travel & Training	\$ -	\$ -	\$ -	\$ -	\$ -
74020 000 7508	Insurance	\$ -	\$ 6,195	\$ 6,195	\$ -	\$ -
74020 000 7519	Professional Services Contractual	\$ -	\$ -	\$ -	\$ -	\$ 50,000
74020 000 7601	Charges from Harbor Administration	\$ -	\$ 47,002	\$ 73,950	\$ 73,138	\$ 83,587
74020 000 7900	Capital Expenditures	\$ 1,565	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES		\$ 99,608	\$ 129,773	\$ 141,131	\$ 231,767	\$ 254,941

PORT FUND REVENUES	\$ 173,297	\$ 80,713	\$ 137,377	\$ 145,188	\$ 292,776
PORT FUND EXPENSES	\$ (99,608)	\$ (129,773)	\$ (141,131)	\$ (231,767)	\$ (254,941)
REVENUES OVER (EXPENSES)	\$ 73,688	\$ (49,060)	\$ (3,755)	\$ (86,579)	\$ 37,835

BEGINNING RESERVE BALANCE (7/1/20XX)	N/A	N/A	\$ 501,912	\$ 498,157	\$ 498,157
CHANGE IN NET POSITION	N/A	N/A	\$ (3,755)	\$ (86,579)	\$ 37,835
ENDING RESERVE BALANCE (6/30/20XX)	\$ -	\$ -	\$ 498,157	\$ 411,579	\$ 535,992

JUSTIFICATION & EXPLANATION

PORT FUND

GL ACCT DESCRIPTION

4101 PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS
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	\$	42,643
	TOTAL	\$	42,643
6002	ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP		
6005	OVERTIME		
	Port Security Specialist OT (40hrs * \$30.63)	\$	1,225
	TOTAL	\$	1,225
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	3,325
	STATE OF ALASKA PERS (22%)	\$	9,651
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	18,934
	TOTAL	\$	31,911
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		
7100	UNIFORM, GEAR & CLOTHING ALLOWANCE - HARBOR ATTIRE AS UNIFORM, WORK CLOTHING ALLOWANCE, AND MISC.		
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 - SECURITY SYSTEM FOR PORT FACILITIES		

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #74030

ENTERPRISE FUNDS
MARINE SERVICE CENTER FUND
DETAIL OF REVENUES & EXPENDITURES

		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
MARINE SERVICE CENTER REVENUES						
74030 000 4101	PERS On-behalf Revenue	\$ 7,877	\$ 6,996	\$ 7,050	\$ 5,785	\$ 7,050
74030 000 4974	Transfer from Port & Harbors	\$ -	\$ -	\$ -	\$ -	\$ -
74030 000 5224	Labor Charges	\$ 850	\$ -	\$ -	\$ -	\$ -
74030 000 5234	Surplus & Material Sales	\$ -	\$ (2,193)	\$ -	\$ -	\$ -
74030 000 5240	Yard Storage	\$ -	\$ 38,612	\$ 10,087	\$ -	\$ 10,000
74030 000 5250	Travel Lift Fees	\$ 136,503	\$ 201,349	\$ 139,627	\$ 125,000	\$ 185,000
74030 000 5251	Environmental Fees	\$ 2,865	\$ 2,094	\$ 788	\$ 4,000	\$ 10,000
74030 000 5253	Long-term Storage	\$ 93,783	\$ 111,698	\$ 91,707	\$ 64,000	\$ 135,726
74030 000 5254	Work-area Storage	\$ 91,538	\$ 64,975	\$ 85,000	\$ 80,000	\$ 115,600
74030 000 5255	Electric Revenue	\$ 13,940	\$ 12,308	\$ 7,263	\$ 12,000	\$ 12,500
74030 000 5256	Yard Leases	\$ 55,198	\$ 59,908	\$ 54,695	\$ 47,800	\$ 71,103
74030 000 5258	Travel Lift Inspection	\$ -	\$ 2,523	\$ 3,000	\$ -	\$ 2,500
74030 000 5259	Mobile Boat Lift Deposit	\$ -	\$ -	\$ -	\$ 4,000	\$ -
74030 000 5550	Interest Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL MSC REVENUES		\$ 402,554	\$ 498,270	\$ 399,216	\$ 342,585	\$ 549,479
MARINE SERVICE CENTER EXPENSES						
74030 000 6001	Salaries & Wages	\$ 64,695	\$ 55,962	\$ 52,263	\$ 58,843	\$ 110,834
74030 000 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ 17,055	\$ -
74030 000 6005	Overtime	\$ 1,789	\$ 2,978	\$ 5,475	\$ 4,456	\$ 3,185
74030 000 6100	Employer Costs	\$ 55,330	\$ 29,496	\$ 26,116	\$ 48,722	\$ 75,909
74030 000 7001	Materials & Supplies	\$ 4,796	\$ 3,545	\$ 2,251	\$ 10,000	\$ 7,000
74030 000 7002	Facility Repair & Maintenance	\$ 11,184	\$ 12,736	\$ 1,483	\$ 25,000	\$ 15,000
74030 000 7008	Non-Capital Equipment*	\$ -	\$ -	\$ 5,997	\$ -	\$ 8,000
74030 000 7010	Equipment Repair & Maint.	\$ 16,883	\$ 1,847	\$ 15,857	\$ 40,000	\$ 25,000
74030 000 7009	Vehicle Maintenance	\$ 230	\$ 5,016	\$ 392	\$ -	\$ 6,000
74030 000 7015	Fuel - Automotive	\$ 3,988	\$ 6,074	\$ 4,952	\$ 7,000	\$ 9,100
74030 000 7100	Uniform, Gear, Clothing	\$ -	\$ 154	\$ 622	\$ 1,000	\$ 1,600
74030 000 7501	Utilities	\$ 15,350	\$ 15,626	\$ 8,526	\$ 16,000	\$ 18,000
74030 000 7505	Travel & Training	\$ -	\$ -	\$ -	\$ 295	\$ 300
74030 000 7507	Memberships & Dues	\$ -	\$ -	\$ -	\$ 750	\$ 750
74030 000 7508	Insurance	\$ -	\$ -	\$ 18,721	\$ 3,644	\$ 3,644
74030 000 7519	Professional/Contractual Services	\$ -	\$ -	\$ 6,250	\$ -	\$ 5,000
74030 000 7562	Penalties & Interest	\$ -	\$ 17,750	\$ -	\$ -	\$ -
74030 000 7601	Charges from Administration	\$ -	\$ 47,003	\$ 110,925	\$ 119,472	\$ 125,380
74030 000 7804	Interfund Loan Repayment	\$ -	\$ -	\$ -	\$ 1,000	\$ -
74030 000 7860	Derelict Vessel Disposal	\$ -	\$ 2,595	\$ 16,613	\$ 15,000	\$ 25,000
74030 000 7900	Capital Equipment	\$ -	\$ 29	\$ -	\$ -	\$ -
TOTAL MSC EXPENSES		\$ 174,245	\$ 200,811	\$ 276,443	\$ 368,238	\$ 439,701
MSC REVENUES		\$ 402,554	\$ 498,270	\$ 399,216	\$ 342,585	\$ 549,479
MSC EXPENSES		\$ (174,245)	\$ (200,811)	\$ (276,443)	\$ (368,238)	\$ (439,701)
REVENUES OVER (EXPENSES)		\$ 228,309	\$ 297,459	\$ 122,773	\$ (25,653)	\$ 109,777
BEGINNING RESERVE BALANCE (7/1/20XX)						
		N/A	N/A	\$ 545,367	\$ 668,140	\$ 668,140
CHANGE IN NET POSITION						
		N/A	N/A	\$ 122,773	\$ (25,653)	\$ 109,777
ENDING RESERVE BALANCE (6/30/20XX)						
		\$ -	\$ -	\$ 668,140	\$ 642,487	\$ 777,917

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	\$	62,672
	Marine Service Center Relief Operator Salary	\$	48,161
	TOTAL	\$	110,834
6002	ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP		
6005	OVERTIME		
	Marine Service Center Lead Salary OT (40hrs * \$45.03)	\$	1,801
	Marine Service Center Maintenance Specialist Salary (40hrs *\$34.61)	\$	1,384
	TOTAL	\$	3,185
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	8,643
	STATE OF ALASKA PERS (22%)	\$	25,084
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	42,182
	TOTAL	\$	75,909
7001	MATERIALS & SUPPLIES - CLEANING SUPPLIES FOR RESTROOM FACILITIES, BLOCKING EQUIPMENT, AND OTHER MISCELLANEOUS 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 MISCELLANEOUS 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		

SEWER FUND

Mission Statement:

The mission of the Sewer Fund is to provide a high level of customer satisfaction by providing reliable, high quality sewer service in an efficient and environmentally sensitive manner.



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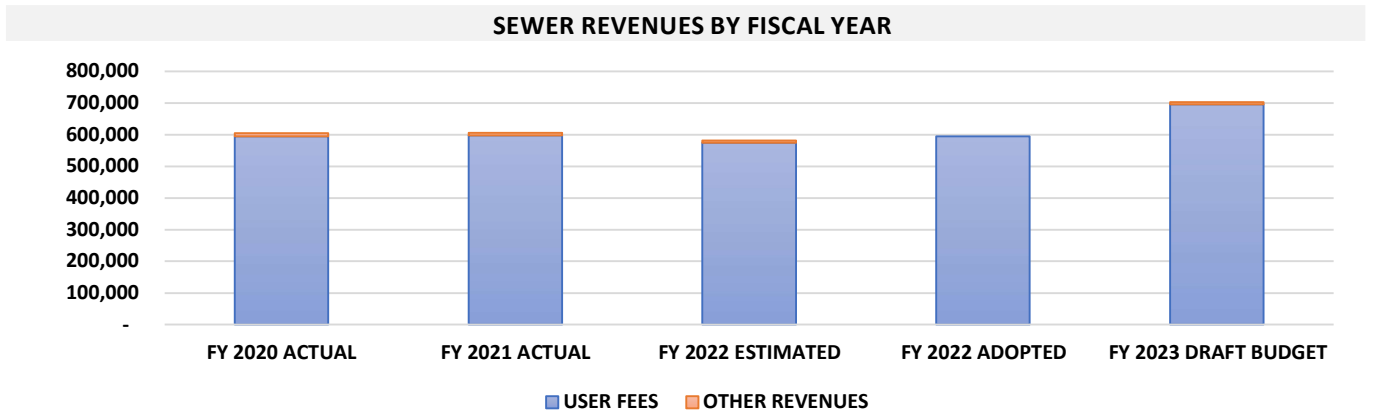
- To replace several sewer pump stations reaching the end of their useful life
- Ensure that there is standardization in new capital equipment deployed
- Bolster reserves to address impending regulations on additional treatment requirements.

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 76000

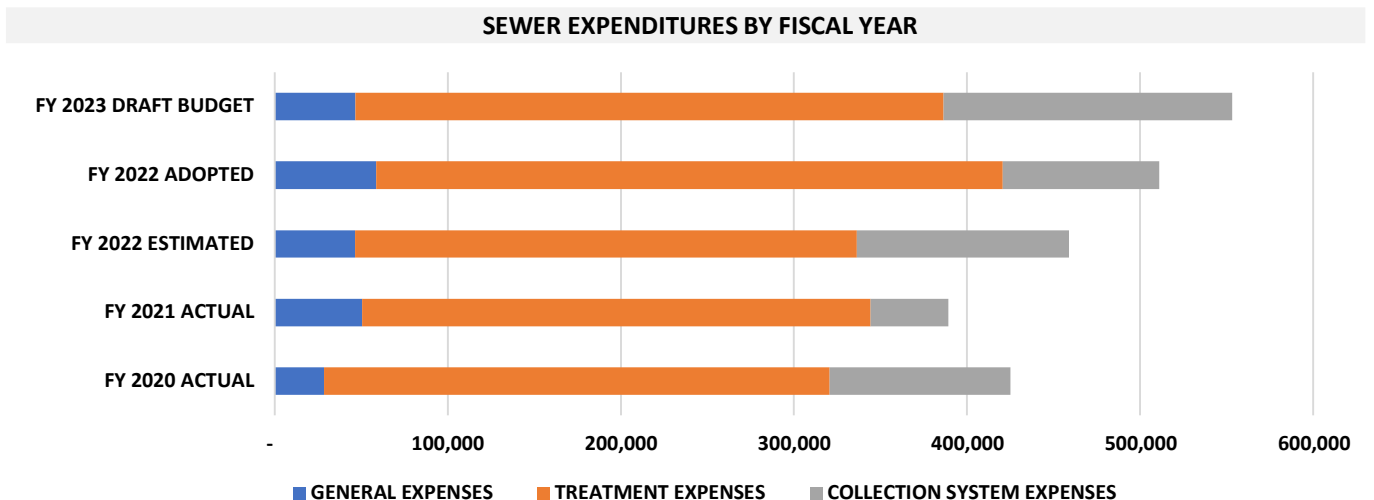
ENTERPRISE FUND TYPE
SEWER FUND

SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE					
CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
USER FEES	595,479	598,144	575,000	594,852	695,750
OTHER REVENUES	10,001	7,883	7,000	-	7,000
TOTAL REVENUE & TRANSFERS-IN	\$ 605,480	\$ 606,027	\$ 582,000	\$ 594,852	\$ 702,750



SUMMARY OF EXPENDITURES BY TYPE					
CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
GENERAL EXPENSES	28,347	50,293	46,518	58,536	46,628
TREATMENT EXPENSES	292,170	294,061	289,788	362,001	339,751
COLLECTION SYSTEM EXPENSES	104,600	44,889	122,680	90,500	166,806
TOTAL EXPENDITURES	425,117	389,243	458,986	511,037	553,185



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #76000

ENTERPRISE FUNDS
SEWER FUND
DETAIL OF REVENUES & EXPENDITURES

SEWER FUND REVENUES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
76000 500 4101	PERS On-behalf Revenue	\$ 10,001	\$ 7,883	\$ 7,000	\$ -	\$ 7,000
76000 500 5301	User Fees	\$ 595,479	\$ 598,144	\$ 575,000	\$ 594,852	\$ 695,750
76000 500 4600	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
76000 500 5550	Interest Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SEWER REVENUES		\$ 605,480	\$ 606,027	\$ 582,000	\$ 594,852	\$ 702,750

SEWER FUND ADMINISTRATIVE EXPENSES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
76000 501 7508	Insurance	\$ 5,732	\$ 6,404	\$ 6,930	\$ 7,140	\$ 7,623
76000 501 7509	Bank & Credit Card Fees	\$ -	\$ 1,251	\$ -	\$ 11,808	\$ -
76000 501 7603	Charges from Finance	\$ 21,000	\$ 40,994	\$ 36,342	\$ 36,342	\$ 35,760
76000 501 7802	Revenue Bond Principal	\$ -	\$ -	\$ 1,682	\$ 1,684	\$ 1,714
76000 501 7803	Revenue Bond Interest	\$ 1,615	\$ 1,644	\$ 1,564	\$ 1,562	\$ 1,532
TOTAL ADMINISTRATIVE EXPENSES		\$ 28,347	\$ 50,293	\$ 46,518	\$ 58,536	\$ 46,628

TREATMENT PLANT EXPENSES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
76000 502 6001	Salaries & Wages	\$ 119,877	\$ 111,243	\$ 103,602	\$ 102,658	\$ 107,799
76000 502 6002	Temporary Wages	\$ 6,971	\$ -	\$ -	\$ -	\$ -
76000 502 6005	Overtime	\$ 4,744	\$ 8,809	\$ 13,404	\$ 20,000	\$ 13,791
76000 502 6100	Employer Costs	\$ 71,249	\$ 75,326	\$ 73,360	\$ 85,051	\$ 52,698
76000 502 7001	Materials & Supplies	\$ 15,909	\$ 6,299	\$ 6,049	\$ 7,000	\$ 7,500
76000 502 7002	Facility Repair & Maintenance	\$ 4,449	\$ 10,372	\$ 2,809	\$ 6,000	\$ 7,500
76000 502 7010	Vehicle Maintenance	\$ 3,171	\$ 396	\$ 4,626	\$ 4,400	\$ 5,060
76000 502 7015	Fuel & Oil - Automotive	\$ -	\$ -	\$ -	\$ 1,900	\$ 2,900
76000 502 7025	WTP System Equipment & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 15,000
76000 502 7100	Uniform, Gear & Clothing Allowance	\$ 792	\$ 505	\$ 325	\$ 1,250	\$ 1,250
76000 502 7501	Utilities	\$ 56,948	\$ 58,159	\$ 53,680	\$ 60,000	\$ 60,000
76000 502 7502	Phone/Internet	\$ 3,465	\$ 3,568	\$ 2,496	\$ 3,631	\$ 3,631
76000 502 7505	Travel & Training	\$ 392	\$ 100	\$ 600	\$ 1,450	\$ -
76000 502 7515	Permits, Inspections & Compliance	\$ 15,776	\$ 16,972	\$ 16,241	\$ 15,600	\$ 15,600
76000 502 7517	Freight & Shipping	\$ -	\$ -	\$ -	\$ 2,000	\$ 4,000
76000 502 7519	Professional/Contractual Services	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
76000 502 7621	Public Works Labor Charges	\$ (15,408)	\$ 549	\$ 3,275	\$ 3,275	\$ 4,935
76000 502 7622	Charges from Garage	\$ 3,523	\$ 1,689	\$ 3,950	\$ 3,950	\$ 10,816
76000 502 7629	Charges from Capital Facilities	\$ 312	\$ 75	\$ 3,835	\$ 3,835	\$ 2,269
76000 502 7900	Capital Expenses	\$ -	\$ -	\$ 1,536	\$ 15,000	\$ -
TREATMENT PLANT EXPENSES		\$ 292,170	\$ 294,061	\$ 289,788	\$ 362,001	\$ 339,751

COLLECTION SYSTEM EXPENSES		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
76000 503 6001	Salaries & Wages	\$ 17,596	\$ 1,572	\$ 3,798	\$ -	\$ -
76000 503 6005	Overtime	\$ 261	\$ 198	\$ 377	\$ -	\$ -
76000 503 6100	Employer Costs	\$ 10,703	\$ 1,710	\$ 3,120	\$ -	\$ -
76000 503 7025	Collection System Maintenance	\$ 62,834	\$ 25,706	\$ 69,885	\$ 45,000	\$ 127,000
76000 503 7621	Public Works Labor Charges	\$ 13,206	\$ 15,156	\$ 19,500	\$ 19,500	\$ 14,806
76000 503 7900	Capital Expenses	\$ -	\$ 546	\$ 26,000	\$ 26,000	\$ 25,000
76000 503 8990	Transfer to Sewer CIP Fund	\$ -	\$ -	\$ -	\$ -	\$ 278,363
COLLECTION SYSTEM EXPENSES		\$ 104,600	\$ 44,889	\$ 122,680	\$ 90,500	\$ 166,806

TOTAL REVENUES \$ 605,480 \$ 606,027 \$ 582,000 \$ 594,852 \$ 702,750

TOTAL EXPENSES \$ (425,117) \$ (389,243) \$ (458,986) \$ (511,037) \$ (553,185)

TOTAL CHANGE IN NET POSITION \$ 180,364 \$ 216,784 \$ 123,014 \$ 83,815 \$ 149,565

BEGINNING RESERVE BALANCE (7/1/20XX) N/A N/A \$ 1,181,443 \$ 1,304,457 \$ 1,304,457

CHANGE IN NET POSITION N/A N/A \$ 123,014 \$ 83,815 \$ 149,565

ENDING RESERVE BALANCE (6/30/20XX) \$ - \$ - \$ 1,304,457 \$ 1,388,272 \$ 1,454,022

ENTERPRISE FUND: SEWER CIP FUND

Fund #76300

Project Description	GL Account	Account Description	FY 2023 DRAFT BUDGET
PROJECT: 76002 NODE 8 PUMP STATION REHABILITATION	76300 000 4976 00 76002	Transfers from Sewer Operating Fund	\$ 278,363
	76300 503 9999 00 76002	Node 8 Sewer Pump Station Rehabilitation	\$ 260,000
	Resources available over resources used		\$ 18,363
PROJECT: 76006 WMC Lift Station Project	76300 000 4999 11 76006	DCCED Hospital Grant Revenue	\$ 298,819
	76300 503 9999 11 76006	DCCED Hospital Grant Expenditures (WMC Lift Station)	\$ 298,819
	Resources available over resources used		\$ -

BEGINNING RESERVE BALANCE (7/1/20XX) \$ (18,363)

CHANGE IN NET POSITION \$ 18,363

ENDING RESERVE BALANCE (6/30/20XX) \$ - \$ - \$ - \$ - \$ -

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 CONNECTION FEES AS WELL AS MATERIAL SALES		
5550	INTEREST INCOME - THE ALLOCATION OF INVESTMENT INCOME FROM THE BARNES TOTEM TRUST AND THE PORTION OF SEWER FUND CASH INVESTED IN THE CENTRAL TREASURY		
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	\$	78,212
	Wastewater Operator Salary (1/2)	\$	29,587
	TOTAL	\$	107,799
6005	OVERTIME		
	Wastewater Leadman OT, Standby	\$	480
	Wastewater Operator OT, Standby, Acting	\$	13,311
	TOTAL	\$	13,791
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	9,217
	STATE OF ALASKA PERS (22%)	\$	26,750
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	16,732
	TOTAL	\$	52,698
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 - MISCELLANEOUS 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		

SANITATION FUND

Mission Statement:

The mission of the Sanitation Fund is to provide quality collection services including garbage, solid waste, and brush disposal services to the citizens of Wrangell with a professional, courteous, and efficient staff.



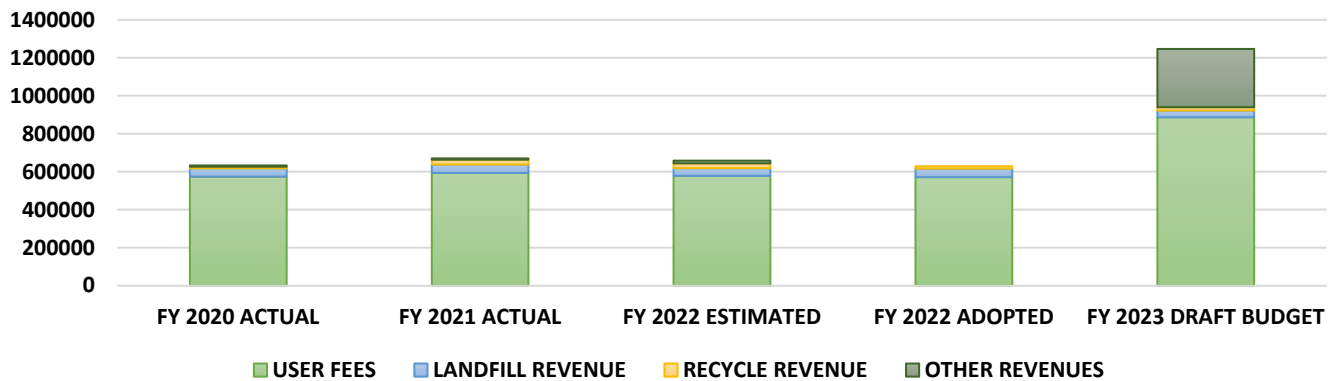
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- To replace one garbage truck using grant funds from the State of Alaska's DCRA-LGLR grant
- To construct a loading dock to allow for safer and more efficient operations at the solid waste transfer station
- To expand service hours and offerings through the hire of an additional sanitation worker

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
USER FEES	573,863	593,990	578,710	571,293	886,982
LANDFILL REVENUE	44,016	44,277	40,000	45,331	35,000
RECYCLE REVENUE	8,476	24,982	25,419	12,000	18,147
OTHER REVENUES	7,256	7,451	14,343	-	306,638
TOTAL REVENUE & TRANSFERS-IN	\$ 633,611	\$ 670,700	\$ 658,473	\$ 628,624	\$ 1,246,767

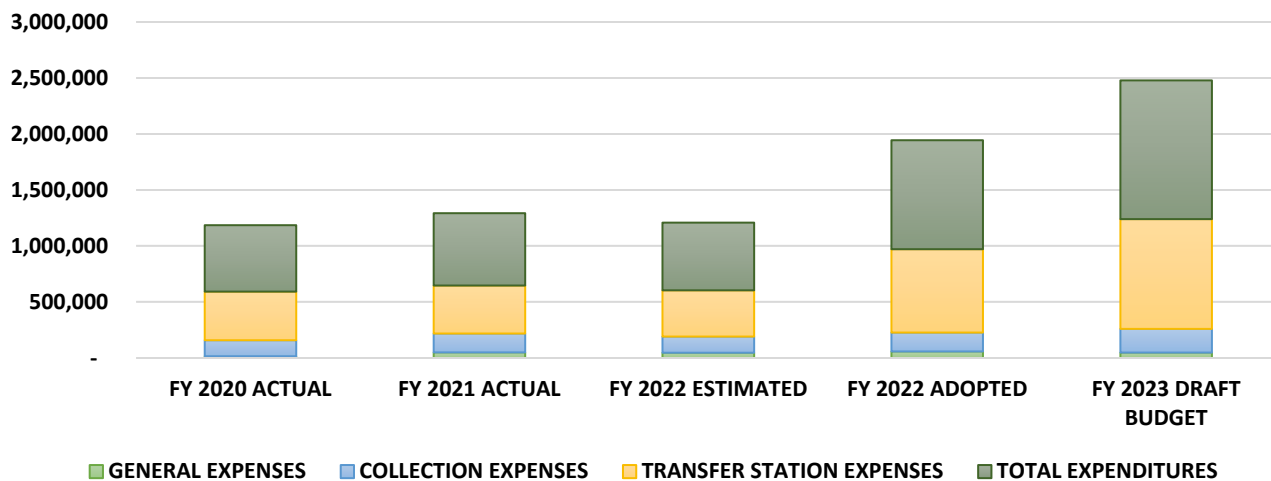
SANITATION FUND REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
GENERAL EXPENSES	15,023	50,131	46,441	57,618	48,869
COLLECTION EXPENSES	142,688	168,201	144,637	168,765	210,260
TRANSFER STATION EXPENSES	434,997	428,053	413,002	745,665	980,608
TOTAL EXPENDITURES	592,708	646,384	604,080	972,048	1,239,737

SANITATION EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #78000

ENTERPRISE FUNDS
SANITATION FUND
DETAIL OF REVENUES & EXPENDITURES

		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
SANITATION FUND REVENUES						
78000 600 4101	PERS On-behalf Revenue	\$ 7,256	\$ 7,451	\$ 7,353	\$ -	\$ 7,353
78000 600 5401	User Fees	\$ 573,863	\$ 593,990	\$ 578,710	\$ 571,293	\$ 886,982
78000 600 5410	Landfill Revenue	\$ 44,016	\$ 44,277	\$ 40,000	\$ 45,331	\$ 35,000
78000 600 5415	Recycle Revenue	\$ 8,476	\$ 24,982	\$ 25,419	\$ 12,000	\$ 18,147
78000 600 5550	Interest Revenue	\$ -	\$ -	\$ 6,990	\$ -	\$ 4,500
78000 600 4999	DCRA-LGLR Grant Revenue (Garbage Truck)	\$ -	\$ -	\$ -	\$ -	\$ 294,785
TOTAL SANITATION REVENUES		\$ 633,611	\$ 670,700	\$ 658,473	\$ 628,624	\$ 1,246,767
SANITATION FUND AMINISTRATIVE EXPENSES						
78000 601 7505	Travel & Training	\$ -	\$ 180	\$ -	\$ 810	\$ 2,000
78000 601 7508	Insurance	\$ 7,125	\$ 12,546	\$ 10,100	\$ 12,267	\$ 11,110
78000 601 7509	Bank & Credit Card Fees	\$ -	\$ 226	\$ -	\$ 2,200	\$ -
78000 601 7540	Auditing Services	\$ -	\$ -	\$ -	\$ 6,000	\$ -
78000 601 7603	Charges from Finance	\$ 7,898	\$ 37,179	\$ 36,341	\$ 36,341	\$ 35,760
TOTAL ADMINISTRATIVE EXPENSES		\$ 15,023	\$ 50,131	\$ 46,441	\$ 57,618	\$ 48,869
SANITATION FUND COLLECTION EXPENSES						
78000 602 6001	Salaries & Wages	\$ 56,097	\$ 62,744	\$ 58,453	\$ 51,628	\$ 53,614
78000 602 6005	Overtime	\$ 571	\$ 974	\$ 1,655	\$ -	\$ 3,081
78000 602 6100	Employer Costs	\$ 52,335	\$ 48,711	\$ 36,310	\$ 52,237	\$ 47,965
78000 602 7001	Materials & Supplies	\$ 120	\$ 50	\$ 134	\$ 500	\$ 500
78000 602 7010	Vehicle Maintenance	\$ 17,972	\$ 20,052	\$ 16,032	\$ 32,000	\$ 36,800
78000 602 7015	Fuel & Oil - Automotive	\$ 101	\$ -	\$ 749	\$ 3,000	\$ 17,000
78000 602 7100	Uniform, Gear & Clothing Allowance	\$ 118	\$ 53	\$ 205	\$ 1,800	\$ 1,500
78000 602 7621	Public Works Labor Charges	\$ 1,169	\$ 6,301	\$ 4,500	\$ 4,500	\$ 4,500
78000 602 7622	Charges from Garage	\$ 12,135	\$ 13,201	\$ 14,600	\$ 14,600	\$ 30,300
78000 602 7844	Dumpsters	\$ 2,072	\$ 16,113	\$ 12,000	\$ 8,500	\$ 15,000
TOTAL COLLECTION EXPENSES		\$ 142,688	\$ 168,201	\$ 144,637	\$ 168,765	\$ 210,260
SANITATION FUND SOLID WASTE TRANSFER STATION EXPENSES						
78000 603 6001	Salaries & Wages	\$ 51,782	\$ 58,285	\$ 46,804	\$ 54,833	\$ 101,727
78000 603 6002	Temporary Wages	\$ 5,018	\$ -	\$ -	\$ -	\$ -
78000 603 6005	Overtime	\$ 5,985	\$ 3,586	\$ 4,374	\$ -	\$ 5,846
78000 603 6100	Employer Costs	\$ 41,634	\$ 41,911	\$ 36,310	\$ 41,605	\$ 82,980
78000 603 7001	Materials & Supplies	\$ 3,724	\$ 2,008	\$ 2,946	\$ 2,100	\$ 3,000
78000 603 7002	Facility Repair & Maintenance	\$ 4,599	\$ 2,356	\$ 2,463	\$ 2,500	\$ 4,700
78000 603 7008	Non-capital Equipment	\$ 3,011	\$ 317	\$ -	\$ -	\$ -
78000 603 7010	Vehicle Maintenance	\$ 3,711	\$ 1,153	\$ 4,468	\$ 4,000	\$ 5,100
78000 603 7011	Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -
78000 603 7018	Miscellaneous Tools	\$ -	\$ 454	\$ -	\$ -	\$ -
78000 603 7501	Utilities	\$ 6,866	\$ 5,718	\$ 5,566	\$ 5,774	\$ 7,000
78000 603 7502	Phone/Internet	\$ 1,239	\$ 1,244	\$ 1,753	\$ 1,248	\$ 1,248
78000 603 7515	Permits, Inspections & Compliance	\$ -	\$ 1,452	\$ 1,106	\$ 1,000	\$ 1,000
78000 603 7519	Professional Services Contractual	\$ 880	\$ 740	\$ 10,209	\$ 25,200	\$ 14,240
78000 603 7621	Public Works Labor Charges	\$ 10,701	\$ -	\$ 2,600	\$ 2,600	\$ 5,922
78000 603 7629	Charges from Capital Facilities	\$ 3,169	\$ 605	\$ 3,835	\$ 3,835	\$ 4,539
78000 603 7840	Solid Waste Shipping & Disposal	\$ 250,781	\$ 269,107	\$ 240,000	\$ 290,000	\$ 280,000
78000 603 7841	Hazardous Waste Management	\$ 19,401	\$ -	\$ 25,269	\$ 22,450	\$ 23,000
78000 603 7842	Recycle Costs	\$ 21,056	\$ 39,117	\$ 23,764	\$ 28,120	\$ 28,120
78000 603 7900	Capital Expenditures	\$ 1,440	\$ -	\$ 1,536	\$ 260,400	\$ 294,785
78000 603 8990	Transfer to Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ 117,400
TOTAL SOLID WASTE TRANSFER STATION EXPENSES		\$ 434,997	\$ 428,053	\$ 413,002	\$ 745,665	\$ 980,608
TOTAL REVENUES		\$ 633,611	\$ 670,700	\$ 658,473	\$ 628,624	\$ 1,246,767
TOTAL EXPENSES		\$ 592,708	\$ 646,384	\$ 604,080	\$ 972,048	\$ 1,239,737
TOTAL CHANGE IN NET POSITION		\$ 40,903	\$ 24,316	\$ 54,392	\$ (343,424)	\$ 7,030
BEGINNING RESERVE BALANCE (7/1/20XX)		N/A	N/A	\$ 326,297	\$ 705,697	\$ 380,689
CHANGE IN NET POSITION		N/A	N/A	\$ 54,392	\$ (343,424)	\$ 7,030
ENDING RESERVE BALANCE (6/30/20XX)		\$ -	\$ -	\$ 380,689	\$ 362,273	\$ 387,719

ENTERPRISE FUND: SANITATION CIP FUND

Fund #78300

Project Description	GL Account	Account Description	FY 2023 DRAFT BUDGET
PROJECT: 78003	78300 000 9999 00 78003	Transfers from Sanitation Operating Fund	\$ 117,400
SWTS LOADING DOCK	78300 603 9999 00 78003	SWTS Loading Dock Project Expenses	\$ 391,499
		Resources available over resources used	\$ (274,099)
		BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 274,099
		CHANGE IN NET POSITION	\$ (274,099)
		ENDING RESERVE BALANCE (6/30/20XX)	\$ -

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 INVESTED IN THE CENTRAL TREASURY		
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	\$	53,614
	Sanitation Worker (Transfer Station) Salary	\$	55,717
	Sanitation Worker (Transfer Station) Salary	\$	46,010
	TOTAL	\$	155,341
6005	OVERTIME		
	Sanitation Worker (Collection) OT - 80hrs @ \$38.52	\$	3,082
	Sanitation Worker (Transfer Station) OT - 80hrs @ \$40.02	\$	3,202
	Sanitation Worker (Transfer Station) OT 80hrs @ \$33.06	\$	2,644
	TOTAL	\$	8,927
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	Collection	SWTS
	STATE OF ALASKA PERS (22%)	\$ 4,298	\$ 8,154
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 12,473	\$ 23,666
		\$ 31,195	\$ 51,159
	TOTAL	\$ 47,965	\$ 82,980
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		

RESIDENTIAL & INDUSTRIAL CONSTRUCTION FUNDS



Residential Construction Fund – The Residential Construction Fund was established on January 14, 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 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 is to be put into this dedicated fund for the purpose of providing seed money for the next industrial development.

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 50000

CONSTRUCTION FUNDS
RESIDENTIAL CONSTRUCTION FUND
SUMMARY OF REVENUES & EXPENDITURES

		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
RESIDENTIAL CONSTRUCTION FUND REVENUES						
50000 000 4550	Interest Income	\$ 323	\$ -	\$ -	\$ 1,000	\$ 1,500
50000 000 4650	Land & lot sales	\$ 38,009	\$ 32,632	\$ 196,257	\$ 38,600	\$ -
TOTAL REVENUES		\$ 38,331	\$ 32,632	\$ 196,257	\$ 39,600	\$ 1,500
RESIDENTIAL CONSTRUCTION FUND EXPENDITURES						
50000 000 7506	Publications & Advertising	\$ -	\$ -	\$ 297	\$ -	\$ -
50000 000 7519	Professional Services Contractual	\$ 750	\$ 122,541	\$ 27,828	\$ 165,000	\$ 50,000
TOTAL EXPENDITURES		\$ 750	\$ 122,541	\$ 28,125	\$ 165,000	\$ 50,000
CHANGE IN NET POSITION		\$ 37,581	\$ (89,909)	\$ 168,132	\$ (125,400)	\$ (48,500)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 77,509	\$ 115,091	\$ 52,789	\$ 220,921	\$ 220,921
CHANGE IN NET POSITION		\$ 37,581	\$ (89,909)	\$ 168,132	\$ (125,400)	\$ (48,500)
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 115,091	\$ 52,789	\$ 220,921	\$ 95,521	\$ 172,421

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 52000

CONSTRUCTION FUNDS
INDUSTRIAL CONSTRUCTION FUND
SUMMARY OF REVENUES & EXPENDITURES

		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
INDUSTRIAL CONSTRUCTION FUND REVENUES						
52000 000 4550	Interest Income	\$ 1,323	\$ 2,515	\$ 928	\$ 4,500	\$ 4,250
52000 000 4650	Land & lot sales	\$ -	\$ -	\$ 271,000	\$ 8,000	\$ -
52000 000 4651	Recovered Foreclosure Costs	\$ -	\$ 1,380	\$ 1,975	\$ -	\$ -
TOTAL REVENUES		\$ 1,323	\$ 3,895	\$ 273,904	\$ 12,500	\$ 4,250
INDUSTRIAL CONSTRUCTION FUND EXPENDITURES						
52000 000 7501	Utilities	\$ 485	\$ 485	\$ 43	\$ -	\$ -
52000 000 7506	Publications	\$ -	\$ -	\$ 403	\$ -	\$ -
52000 000 7515	Permits, Inspections & Compliance	\$ 11,634	\$ 4,303	\$ 38,046	\$ -	\$ 15,000
52000 000 7519	Professional Services Contractual	\$ -	\$ 15,385	\$ 120,750	\$ 15,000	\$ 50,000
52000 000 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 12,119	\$ 20,173	\$ 159,242	\$ 15,000	\$ 65,000
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 372,884	\$ 362,088	\$ 345,810	\$ 460,472	\$ 460,472
CHANGE IN NET POSITION		\$ (10,796)	\$ (16,278)	\$ 114,662	\$ (2,500)	\$ (60,750)
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 362,088	\$ 345,810	\$ 460,472	\$ 457,972	\$ 399,722

HOSPITAL LEGACY FUND

Fund Purpose:

The Hospital Legacy Fund accounts for expenditures related to maintaining the former Wrangell Medical Center property. Historically, revenues to cover the costs of maintaining the property have come from the General Fund and reimbursements from Southeast Regional Health Consortium for Medicare costs.



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 11125

MISCELLANEOUS FUNDS
HOSPITAL LEGACY FUND
SUMMARY OF REVENUES & EXPENDITURES

		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
HOSPITAL LEGACY FUND REVENUES						
11125 000 4095	Hospital Revenue	\$ 254,203	\$ 52,313	\$ 51,339	\$ -	\$ -
11125 000 4910	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
11125 000 4380	Surplus & Material Sales	\$ -	\$ -	\$ 2,292	\$ -	\$ -
TOTAL REVENUES		\$ 254,203	\$ 52,313	\$ 53,631	\$ -	\$ -
HOSPITAL LEGACY FUND EXPENDITURES						
11125 000 7002	Facilities Repair and Maintenance	\$ -	\$ 2,321	\$ 3,201	\$ 13,000	\$ -
11125 000 7017	Heating Fuel	\$ -	\$ 7,204	\$ 33,504	\$ 42,300	\$ 35,000
11125 000 7501	Utilities	\$ -	\$ 3,090	\$ 18,477	\$ 26,000	\$ -
11125 000 7508	Insurance	\$ 1,906	\$ -	\$ 30,853	\$ 30,263	\$ 3,184
11125 000 7519	Professional Services Contractual	\$ -	\$ 1,104	\$ 19,247	\$ -	\$ 15,000
11125 000 7621	Charges from Garage	\$ -	\$ -	\$ -	\$ -	\$ -
11125 000 7629	Charges from Capital Facilities	\$ -	\$ 4,168	\$ 21,434	\$ 15,000	\$ 24,964
11125 000 7920	Miscellaneous Expense	\$ -	\$ 352	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 1,906	\$ 18,239	\$ 126,716	\$ 126,563	\$ 78,148
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ -	\$ 252,298	\$ 286,371	\$ 213,286	\$ 86,723
CHANGE IN NET POSITION		\$ 252,298	\$ 34,074	\$ (73,085)	\$ (126,563)	\$ (78,148)
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 252,298	\$ 286,371	\$ 213,286	\$ 86,723	\$ 8,575

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

DEBT SERVICE FUND

Fund Purpose:

The City and Borough of Wrangell's Debt Service Fund accounts for the repayment of governmental activity debt. If a government is accumulating resources for the purpose of making debt service payments, it should report them in a debt service fund. Some resources intended to finance debt service payments can be found in other governmental funds. Furthermore, debt transactions associated with proprietary and fiduciary activities are accounted for in those funds, respectively.



FY 2023 Budget Notes:

- There are currently no debt issuances budgeted in the FY 2023 budget, however management is considering the potential of a fall general obligation bond issuance to finance a phased rehabilitation to the Public Safety Building and/or address major maintenance projects at the School District.
- The debt service coverage would need to come from a portion of the mill rate and be supported through an Ordinance of the Assembly and a vote of the people prior to issuance.

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund 16000

DEBT SERVICE FUND
GOVERNMENTAL ACTIVITIES
SUMMARY OF REVENUES & EXPENDITURES

		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
DEBT SERVICE FUND REVENUES & TRANSFERS-IN						
16000 000 4591 14 00000	State School Bond Reimbursement	\$ 79,136	\$ -	\$ -	\$ -	\$ -
16000 000 4910	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
16000 000 4922	Transfer from Sales Tax Fund	\$ 189,114	\$ 266,875	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 268,250	\$ 266,875	\$ -	\$ -	\$ -

DEBT SERVICE FUND EXPENDITURES

16000 000 7800	2011 School Bond Principal	\$ 225,000	\$ 235,000	\$ -	\$ -	\$ -
16000 000 7801	2011 School Bond Interest	\$ 16,250	\$ 5,875	\$ -	\$ -	\$ -
16000 000 7800	2015 School Bond Principal	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -
16000 000 7801	2015 School Bond Interest	\$ 2,000	\$ 1,000	\$ -	\$ -	\$ -
16000 000 7800	2023 General Obligation Bond Principal	\$ -	\$ -	\$ -	\$ -	\$ -
16000 000 7801	2023 General Obligation Bond Interest	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 268,250	\$ 266,875	\$ -	\$ -	\$ -

BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 10,286	\$ 10,286	\$ 10,286	\$ 10,286	\$ 10,286
CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING RESERVE BALANCE (6/30/XXXX)	\$ 10,286	\$ 10,286	\$ 10,286	\$ 10,286	\$ 10,286

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)



SCHEDULE OF APPENDICIES:

- **Appendix 1-A:** Sales Tax Revenue Historical Performance and Analysis
- **Appendix 1-B:** Property Tax Revenue and Mill Rate Historical Analysis
- **Appendix 2-A:** Approved Capital Projects
- **Appendix 3-A:** FTE Roll-forward and Changes to Personnel
- **Appendix 4-A:** Insurance Premium Summary

CITY AND BOROUGH OF
2023 ANNUAL BUDGET
Fund #22000

APPENDIX 1-A
SALES TAX
HISTORICAL ANALYSIS

SALES TAX RECEIPTS HISTORICAL ANALYSIS

Year	Tax Rate	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Revenue
FY1995	7%	\$529,546	\$487,366	\$368,675	\$465,540	\$1,851,127
FY1996	7%	\$496,654	\$421,420	\$350,957	\$447,296	\$1,716,327
FY1997	7%	\$457,240	\$396,856	\$248,007	\$354,518	\$1,456,621
FY1998	7%	\$346,661	\$291,048	\$244,846	\$318,698	\$1,201,253
FY1999	7%	\$333,893	\$296,527	\$336,849	\$506,274	\$1,473,543
FY2000	7%	\$512,850	\$439,626	\$389,246	\$500,618	\$1,842,340
FY2001	7%	\$525,998	\$469,637	\$385,170	\$495,026	\$1,875,831
FY2002	7%	\$526,995	\$451,193	\$363,005	\$465,904	\$1,807,097
FY2003	7%	\$493,820	\$434,721	\$356,469	\$472,293	\$1,757,303
FY2004	7%	\$526,703	\$409,916	\$373,305	\$556,537	\$1,866,461
FY2005	7%	\$614,333	\$369,003	\$477,628	\$558,864	\$2,019,828
FY2006	7%	\$613,706	\$474,372	\$418,968	\$583,586	\$2,090,632
FY2007	7%	\$600,607	\$495,929	\$433,716	\$603,515	\$2,133,767
FY2008	7%	\$699,196	\$568,352	\$476,560	\$613,203	\$2,357,311
FY2009	7%	\$693,206	\$532,058	\$447,493	\$585,815	\$2,258,572
FY2010	7%	\$652,047	\$490,201	\$451,707	\$602,274	\$2,196,229
FY2011	7%	\$629,083	\$542,860	\$475,814	\$635,300	\$2,283,057
FY2012	7%	\$744,137	\$553,631	\$495,827	\$670,084	\$2,463,679
FY2013	7%	\$767,360	\$548,522	\$488,951	\$678,672	\$2,483,505
FY2014	7%	\$705,145	\$768,295	\$565,197	\$558,897	\$2,597,534
FY2015	7%	\$751,765	\$803,017	\$602,714	\$523,939	\$2,681,435
FY2016	7%	\$766,613	\$791,052	\$579,668	\$512,831	\$2,650,164
FY2017	7%	\$727,983	\$767,539	\$570,930	\$542,667	\$2,609,119
FY2018	7%	\$803,093	\$574,863	\$541,133	\$701,176	\$2,620,265
FY 2019	7%	\$883,372	\$586,356	\$544,692	\$835,583	\$2,850,003
FY 2020 *	7%	\$851,296	\$837,770	\$734,594	\$636,698	\$3,060,358
FY 2021 *	7%	\$830,704	\$869,678	\$775,268	\$740,058	\$3,215,708
FY 2022 *	7%	\$934,497	\$981,738	\$751,444	\$632,321	\$3,300,000

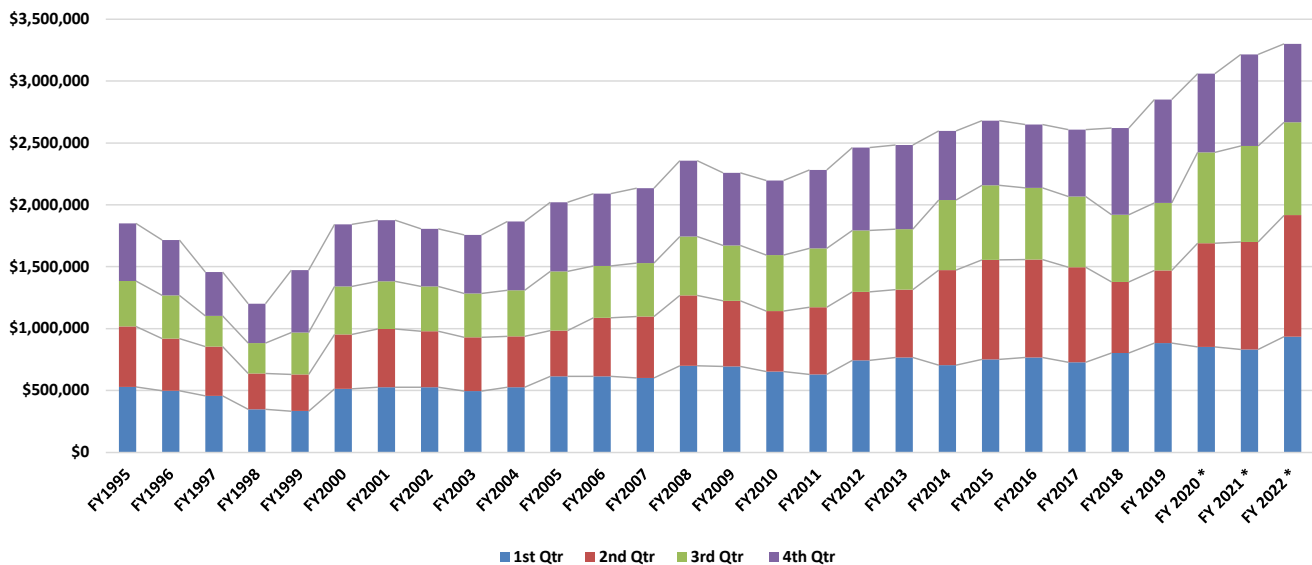
Source: City and Borough of Wrangell

Tickmark Legend

* For the fiscal years identified, the quarterly sales tax collections are disclosed on a cash basis as opposed to a modified accrual basis. Sales tax revenues are reported using a modified accrual basis of accounting on the Annual Comprehensive Financial Report audited by BDO.

"=Projected cash basis value"

SALES TAX HISTORICAL PERFORMANCE BY PERIOD



CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
Fund #11000

APPENDIX 1-B
PROPERTY TAX REVENUE & MILL RATE ANALYSIS
HISTORICAL ANALYSIS (UNAUDITED)

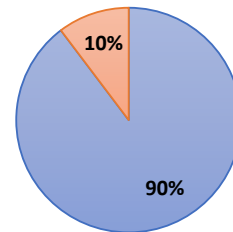
Property Tax Revenue for FY 2023			
	Assessed Value	MR/1000	Tax Revenue
Inside Service	135,805,497	1.275%	1,731,520.09
Outside Service	15,586,100	0.400%	62,344.40
Total Property Taxes	151,391,597		1,793,864

Inside Service Area		Outside Service Area	
Mill Rate	12.75	Mill Rate	4.00
Taxable Property:		Taxable Property:	
Land:	45,062,500	Land:	10,470,700
Improvements:	90,742,997	Improvements:	5,115,400
Total	135,805,497	Total	15,586,100
Value per Inside Mill	10,651,411.53	Value per Outside Mill	3,896,525.00

Weighted Average Per Mill Value:	
Total Taxable Property	
Inside Service Area	135,805,497
Outside Service Area	15,586,100
Total	151,391,597
WAMR = (A/C*12.75) + (B/C*4)	11.85
WAVPM = C/WAMR	12,776,559

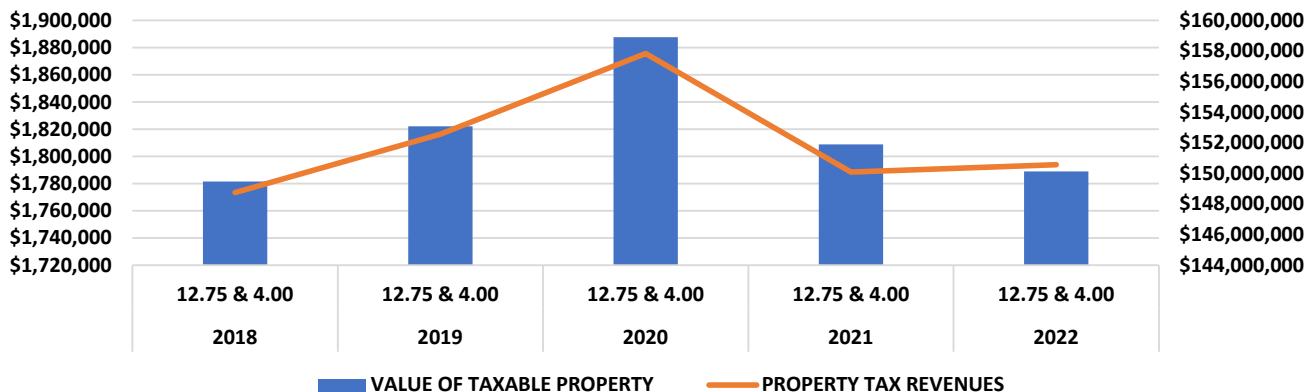
Taxable Property Value by Service Area

■ Inside Service Area ■ Outside Service Area



TAX YEAR	MILL RATE	VALUE OF TAXABLE PROPERTY	PROPERTY TAX REVENUES
2018	12.75 & 4.00	\$149,469,100	\$1,773,430
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

PROPERTY TAX HISTORICAL ANALYSIS



CITY AND BOROUGH OF
2023 ANNUAL BUDGET
Fund #22000

APPENDIX 2-A
APPROVED CAPITAL PROJECTS
PROJECTS SUMMARY AND PROJECT NARRATIVES

Fund	Project #	Project Title	Borough Funded	Grant Funded	Total Cost	Project Page #
General Fund CIP 11300	11005	PW Yard Environmental Assessment	\$ 51,451	\$ -	\$ 51,451	139
	11006	North Country Trailhead Access Road Project (FHA- FLAP Grant)	\$ -	\$ 55,656	\$ 55,656	140
	11011	Library Carpet Replacement Project <A>	\$ 46,500	\$ -	\$ 46,500	141
	11013	Heritage Harbor Resurfacing Project	\$ 35,000	\$ -	\$ 35,000	142
	11012	Sunset Garden Columbarium and Cemetery Expansion Project	\$ 70,670	\$ -	\$ 70,670	143
	11014	PSB Underground Storage Tank Replacement	\$ 175,000	\$ -	\$ 175,000	145
	11010	Garage Asbestos	\$ 50,000	\$ -	\$ 50,000	146
Nolan Center CIP 21300	21001	Nolan Center Standby Generator Upgrades (2020 DHS-SHSP Grant)	\$ -	\$ 240,000	\$ 240,000	147
	21002	Nolan Center Roof Repairs Project	\$ 25,000	\$ -	\$ 25,000	148-150
P&R CIP 24300	24003	Pool Lighting Upgrades	\$ 12,000	\$ -	\$ 12,000	151
	24004	Mt. Dewey Trail Expansion Project	\$ 100,000	\$ 994,579	\$ 1,094,579	152
	24006	Swimming Pool Siding & Brick Façade Replacement (DCRA Grant)	\$ -	\$ 175,000	\$ 175,000	154
	24007	City Park Pavillion Fire Place Repair Project	\$ 75,000	\$ 75,000	\$ 150,000	156
	24008	Pool HVAC Upgrades (CDBG-CV Grant)	\$ -	\$ 806,712	\$ 806,712	157
SRS CIP 25300	25001	High School Fire Alarm Project (CDBG Grant)	\$ 476,640	\$ 459,251	\$ 935,891	159
	25002	High School Side Walk Repairs Project	\$ 55,000	\$ -	\$ 55,000	160
	25003	High School Elevator Modernization Project	\$ 173,890	\$ -	\$ 173,890	162
	25004	High School Underground Storage Tank Removal Project	\$ 175,000	\$ -	\$ 175,000	158
WML&P CIP 70300	70007	AMI Metering System Implementation Project	\$ 750,000	\$ -	\$ 750,000	164
	70008	12 MW Power Plant Upgrade Project	\$ 570,000	\$ -	\$ 570,000	165
	70009	Generation Building Rehabilitation Design	\$ 960,000	\$ -	\$ 960,000	167
Water Fund CIP 72300	72001	Water Treatment Plant Design (ARPA Grant Funds)	\$ 171,899	\$ 603,963	\$ 775,862	169
	72002	Reservoir Bypass Project	\$ -	\$ 250,000	\$ 250,000	170
	72005	Upper Dam Stability Analysis	\$ 150,212	\$ -	\$ 150,212	171
P&H CIP 74300	74005	Meyers Chuck Float Replacement Project	\$ 275,000	\$ -	\$ 275,000	173
	74006	Port & Harbor Security System Project (2020 DHS-SHSP Grant)	\$ -	\$ 149,638	\$ 149,638	174
Sewer Fund CIP 76300	76002	Node 8 Pump Station Rehabilitation	\$ 260,000	\$ -	\$ 260,000	175
	76006	Wrangell Medical Center Lift Station Project	\$ -	\$ 298,819	\$ 298,819	Not Included
Sanitation CIP 78300	78003	SWTS Loading Dock	\$ 391,499	\$ -	\$ 391,499	176
MISC CIP 	n/a	Wilcox Environmental Assessment	\$ 20,737	\$ -	\$ 20,737	178
	n/a	Old Wrangell Medical Center Enviromental Remediation	\$ 7,150	\$ -	\$ 7,150	179
TOTALS			\$ 5,077,648	\$ 4,108,618	\$ 9,186,265	
FUNDING RATIO			55%	45%	100%	

Tickmark Legend

<A> - The identified project uses restricted funds from the General Fund (Campbell Library Trust)

 - The two identified projects under MISC CIP are environmental assessment projects that leverage professional services. As such, they are accounted for in their respective operating funds



FY2023 Proposed Capital Project

Project:	Environmental Work Plan for Public Works Yard Site (City Shop)		
Description:	Perform further site assessment of contaminated site, as required by DEC		
Cost Estimate:	\$51,451	Sched. Complete: FY2023	Project Mgmt: A Al-Haddad
PROJECT DISCUSSION			
This project serves to continue the site characterization activities at the Public Works Yard Site (aka City Shop). According to the Alaska Department of Environmental Conservation's (ADEC's) underground storage tank (UST) database, one 500-gallon UST that was used to store used oil was removed from the site in June 2012. During 2021, the CBW, with assistance from Shannon & Wilson, developed a DEC-approved work plan to identify the nature and extent of any groundwater contamination associated with the former used oil UST. The objective of the project is to delineate the vertical and horizontal extent of soil and groundwater contamination exceeding the applicable ADEC cleanup levels and determine what, if any, further remediation work is required. Site characterization included advancing soil borings, installing groundwater monitoring wells, and collecting analytical soil and groundwater samples. There were exceedances in both the soil and groundwater identified from the initial sampling effort. Continued work required by DEC is to conduct further soil and groundwater characterization efforts, evaluate the feasibility of product recovery, and specifically further hexavalent chromium samples. The engineers' fee proposal to prepare the work plan, perform field activities, testing, and reporting is \$43,774. \$2,500 has been included for shipping and disposal of the waste generated from the borings (both past and future), and \$500 to cover the State DEC cost to review plans, test results, etc., as well as a 10% contingency for unknowns encountered.			
PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
Environmental Consultants Services	\$43,774	FY23 General Fund Reserves	\$51,451
Derived Waste			
Shipping/Disposal	\$2,500		
State DEC Review	\$500		
Contingency	\$4,677		
Total Estimate	\$51,451	Budget Total	\$51,451



FY2023 Proposed Capital Project

Project: North Country Trailhead Access Road Repairs			
Description:	The project will repair the roadway from the end of pavement on Ishiyama Drive to the USFS' North Country Trailhead, to provide safe vehicular access.		
Cost Estimate:	\$61,255.54	Sched. Complete:	FY23
		Project Mgmt:	A Al-Haddad C Rushmore
PROJECT DISCUSSION			
The City and Borough of Wrangell was successful in being selected as a FHWA FLAP grant program recipient for funding, in the amount of \$56,190, to construct the North Country Trailhead Road Repair project. This program requires a minimum of a 9.03% match, or an approximate \$600 in-kind value, for which the CBW plans to use staff time during planning and managing the project as in-kind match. The project will repair some of the worst sections of the roadway from the end of pavement on Ishiyama Drive to the USFS' North Country Trailhead, to provide safe vehicular access. Specific work tasks include resurfacing spot portions of the roadway, recapping areas for erosion control, replacing a culvert if needed, and ditch reestablishment. Project grant funding was released by the federal government in Fall 2018, and this project will require Assembly approval to reallocate the grant funds to the FY23 General Fund capital budget for a streets related project.			

PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	FUNDING SOURCES	
Permitting /Environmental Construction	\$5,600.00 \$55,655.54	FHWA FLAP Grant CBW Staff In-Kind Match	\$55,655.54 \$5,600.00
Total Project Estimate	\$61,255.54	Project Budget Total	\$61,255.54



FY2023 Proposed Capital Project

Project: Library Carpet Replacement			
Description:	Carpet Replacement in the Wrangell Public Library		
Cost Estimate:	\$20,000.00	Sched. Complete: FY23	Project Mgmt: A Al-Haddad
PROJECT DISCUSSION			
The carpet in the library is 30 years old. Staff have been covering the bad areas which are unraveling with area rugs, but it is time to replace the carpet to maintain a first-rate public library facility. The new carpet will be a combination of a walk-off carpet at the entrance and commercial carpet tiles throughout the remainder of the library space, which will lend to ease of replacement in high traffic areas in the future. An additional quantity of tiles will be included as stock material for future replacement due to potential damage and/or wear and tear in high traffic areas. Resolution No. 04-22-1683 approved funding for the materials only for the Library Carpet Replacement. Having this funding approved will allow the materials to be ordered well ahead of time, anticipating all material arrival in Wrangell in advance of a Fall 2023 planned construction schedule. The additional project costs for the labor to replace the carpet are proposed herein under the FY23 capital budget. Funding for the carpet replacement project is expected to come wholly from the Campbell Trust established for the Irene Ingle Public Library.			

PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
Labor	\$46,500		
Total Estimate	\$46,500	Budget Total	\$46,500



FY2023 Proposed Capital Project

Project: Heritage Harbor Boat Ramp Apron Paving Replacement			
Description:	Replace the asphalt parking lot apron (approach) at the top of the boat ramp with concrete pavement surfacing		
Cost Estimate:	\$35,000	Sched. Complete: FY23	Project Mgmt: A Al-Haddad
PROJECT DISCUSSION			
The Heritage Harbor asphalt surfacing in the parking lot at the boat ramp apron has deteriorated and needs to be replaced. The area identified for replacement is approximately 30' x 60'. Without an asphalt plant in town, the surface will be replaced with a concrete surface, which is expected to provide a longer lasting surfacing. As harbor parking lots are considered a Streets infrastructure, funding for the parking lot hard surface replacement is requested to be provided from the General Fund for a Streets Capital Expenditure.			

PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
Labor	\$35,000		
Total Estimate	\$35,000	Budget Total	\$35,000



FY2023 Proposed Capital Project

Project: Sunset Cemetery Expansion and Columbarium			
Description:	Prepare a masterplan for a phased cemetery expansion, focusing on design for development of the first phase at Sunset Gardens Cemetery. Add a second Columbarium.		
Cost Estimate:	\$70,669.50	Sched. Complete: FY23	Project Mgmt: A Al-Haddad
PROJECT DISCUSSION			
Available burial space in Wrangell's two cemeteries has reached a point where there is need to develop more space. This project provides for the development of a masterplan, including survey and design of a phased expansion project for Sunset Gardens Cemetery. It is ideal to include both the near future phase and identify the future phase to ensure the expansion plan results in a cohesive project following completion of all phases. This project will also include the design services for the Phase I expansion project, including details and costs for the construction necessary to implement Phase I. Once the survey/design is complete we will have a better understanding of the construction costs, which would then require a budget amendment before proceeding with the Phase I construction task. Further to the need for more cemetery plot space, there is a need for an additional Columbarium. Resolution No. 04-22-1681 approved \$57,739 for the purchase and installation of a new Columbarium. Half the columbarium cost has been spent in FY22, therefore the balance of the columbarium costs and its installation cost should be reallocation under the FY23 capital budget as a part of the full Sunset Cemetery Expansion project.			

PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
Columbarium/Install	\$39,244.50	FY2023 General Fund	\$70,669.50
Cemetery Expansion	\$25,000		
Design	\$6,425		
Contingency (10%)			
Total Estimate	\$70,669.50	Budget Total	\$70,669.50





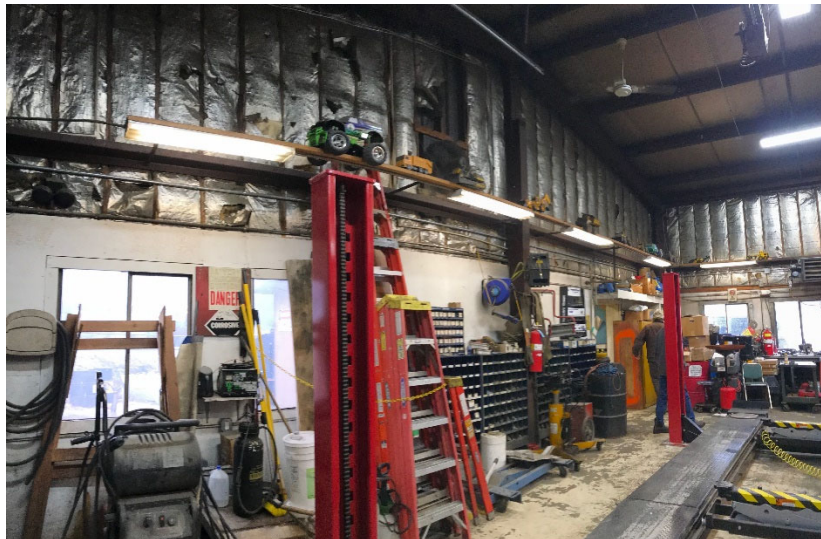
FY2023 Proposed Capital Project

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



FY2023 CIP Proposed Project

Project: Garage Wallboard Replacement			
Description:	Replace the asbestos-containing wallboard material in the Garage		
Cost Estimate:	\$50,000	Sched. Complete: FY23	Project Mgmt: A Al-Haddad
PROJECT DISCUSSION			
The cementitious wallboard has been tested and confirmed to contain 39% Chrysotile (la identification: Cement/Binder, Fine grains, Fine particles; Asbestos type: Chrysotile 39%). There is approximately 1,000 square feet of the material throughout the Garage space. The project includes wallboard abatement by a licensed abatement company, complete with disposal, and new gypsum wallboard installation. Removal and replacement of the multitude of garage equipment, tools, etc. will be significant, and this work will see portions of the garage and/or the full garage shut down while the abatement work takes place. Force account is anticipated to perform the equipment clearing.			
PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
Wallboard abatement & disposal	\$36,000	FY2023 General Fund	\$50,000
Labor and materials to Install new wallboard	\$14,000		
Total Estimate	\$50,000	Budget Total	\$50,000





FY2023 Proposed Capital Project

Project: Nolan Center Emergency Generator Upgrades			
Description:	Replace the one 150KW generator with a larger capacity generator capable of powering the entire building		
Cost Estimate:	\$240,000	Sched. Complete:	FY2023
		Project Mgmt:	A Al-Haddad
PROJECT DISCUSSION			
The City and Borough of Wrangell is charged with the core capabilities of preparedness for terrorist attacks and other disasters for an island community of approximately 2,400 people. Our Mass Rescue Operation (MRO) Shore-Side Response Plan, an Appendix to the Emergency Operations Plan, along with the SEARHC Wrangell Medical Center's disaster plan, identifies the Wrangell Nolan Center (civic center and museum) as a critical-care facility in times of disaster and emergency. As such, the facility's ability to electrically stand-alone has been identified as one of the greatest needs in terms of readying our community for catastrophic disasters. The Nolan Center presently has one 150KW generator, that was installed with the construction of the facility in 2003, and scheduled to pick up a few lighting and heating control circuitry, but this generator does not have the capacity to carry the electrical and heating loads of the building as a whole for it to act it the capacity of an alternative, emergency critical care facility. The intent of this project is to replace the one 150KW generator with one generator capable of powering the entire building and upgrading the existing automatic transfer switch to accommodate the larger building load. The scope of the project includes re-wiring the output of the generator into the line side of the main distribution panel, which will require the additional effort of replacing the generator feeders with the appropriate size wire to the line side of the main distribution panel. The upgrade to this emergency standby generator system will increase the load capacity for the entire facility.			

PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
Construction Cost	\$240,000	FY23 General Fund	\$240,000
Total Estimate	\$240,000	Budget Total	\$240,000



FY2023 Proposed Capital Project

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

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







FY2023 Proposed Capital Project

Project: Swimming Pool Basin Lighting Upgrades			
Description:	Replace four additional metal halide overhead lighting with new LED lighting		
Cost Estimate:	\$12,000	Sched. Complete: FY2023	Project Mgmt: A Al-Haddad
PROJECT DISCUSSION			
The original overhead light fixtures for the Swimming Pool basin were metal halide (HID) fixtures, with lamps experiencing an early burn out rate. The Borough hired an electrical engineer who worked with us to develop a new lighting model to improve the lighting and reduce glare over the swimming pool, considering no underwater lights and replacing the existing fixtures with new LED fixtures, designed for high bay-style lighting. The lighting model used to evaluate overhead fixtures in a variety of new configurations eliminated four of the existing lights on the low side; however, once the contractor had installed the new project as designed it resulted in a dark section of the deep end. We have issued a change order to add the four eliminated lights and the contractor is awaiting receipt of the products. Of the \$56,000 approved for this work in FY21 and FY22, 12,000 is remaining. This capital budget funding request reallocates the balance of the earlier approved project funding for the further change order work required to complete the project.			
PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	FUNDING SOURCES	
Construction	\$12,000	FY23 General Fund Balance	\$12,000
Total Project Estimate	\$12,000	Budget Total	\$12,000



FY2023 Proposed Capital Project

Project: Mt Dewey Trail Extension FLAP Grant Match		
Description:	The Mt. Dewey Trail extension project is funded by Federal Highways FLAP grant program, requires a CBW-provided match to the grant and UACOE compensatory mitigation for the project's impacts to wetlands	
Cost Estimate: \$100,000	Sched. Complete: FY23	Project Mgmt: A Al-Haddad
PROJECT DISCUSSION		
In 2014, the City and Borough of Wrangell was successful in acquiring FHWA FLAP grant program funding in the amount of \$454,577 for the Mt. Dewey Trail Extension project. Project grant funding was released by the federal government in Fall 2018. The Match Agreement and the MOA was executed with the FHWA in 2018. A Request for Qualifications solicitation for engineering services was issued in 2021 and PND Engineers was the selected firm. Further planning and developing of this project identified a shortfall in funds to design and construct the project. Federal Highways allowed the CBW to pursue a scoping project, which did not require construction to follow to ensure the scoping project expenditure was reimbursable by the grant. Having nearly completed the scoping project, which included survey, environmental review with wetland delineation, 35% level design documents and an updated project cost estimate, Federal Highways encouraged us to request additional project funding. We were successful in obtaining an additional \$494,879. Added to the previous grant amount of \$499,700, amendment no 0001 identifies the total sum of project grant funding in the amount of \$994,579 for the project. A 9.03% local match, equal to \$89,810, is required for this total project amount. With the scoping project complete, an individual permit was submitted to the US Army Corps of Engineers (USACOE) and they have determined that the work will result in unavoidable adverse impacts to the waters of the USA. Compensatory mitigation is required to offset the impacts, and we will need to purchase credits from a mitigation bank, which is expected to cost \$30,000 - \$40,000. Funding from the Commercial Passenger Vessel Excise Tax Fund, from which we have requested the required match in previous years, is the fund identified with providing the level of monetary match to our match requirements. Because we are able to contribute in-kind labor toward the local match, we anticipate being able to offset the cash match by \$20,000 - \$30,000, including that in-kind labor that the USFS has provided to date (approximately \$16,000). Staff are currently tracking time spent on the project to reduce our cash match toward the project and/or accommodate potential, added project costs.		

Staff requests reauthorization of the funding for the Mt. Dewey Trail Extension FLAP Grant, otherwise known as the FHWA's project titled *Wrangell Non-Motorized Transportation System*, in the amount of \$100,000 to cover the costs of the local match and for compensatory mitigation costs.

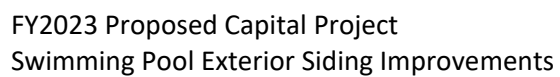
PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	FUNDING SOURCES	
Grant Match – Cash	\$60,000	FY23 Commercial Passenger	\$100,000
Compensatory Mitigation	\$40,000	Vessel Excise Tax Fund	
FLAP Grant Revenue	\$994,579	FLAP Grant Revenue	\$994,579
Total Project Estimate	\$1,094,579	Project Budget Total	\$1,094,579



FY2023 Proposed Capital Project

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

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





FY2023 Proposed Capital Project

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

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



FY2023 Proposed Capital Project

Project: Recreation Center & Pool HVAC and DDC Upgrades			
Description:	Improvements to protective finishes of the exterior of the Swimming Pool facility.		
Cost Estimate:	\$806,712	Sched. Complete: FY2023	Project Mgmt: A Al-Haddad
PROJECT DISCUSSION			
In 2014, the Borough conducted a condition assessment of the Recreation Center facility to identify building improvement needs. One of the critical building system concerns identified through that evaluation was the pneumatic temperature control system and the heating and ventilation system (HVAC) mechanical devices, many of which have failed normal operation. As funding became available, the Borough prioritized the HVAC/DDC system as a critical upgrade need, since this system controls the overall health of the building and its internal environment, and we began making improvements to that system. In 2017, a first of a two-phase temperature control upgrades project was accomplished by replacing the pneumatic temperature controls with direct digital controls. The building zone addressed in that phase of Direct Digital Control (DDC) upgrades was the natatorium and the Rec Center's office (occupied by the Parks and Rec Director and their staff). The project under with CDBG-COVID grant funding will complete the second phase temperature control upgrades, from the existing pneumatic temperature controls to new direct digital controls, as well as replace mechanical devices within the HVAC system which have either failed or have exceeded their effective operational life and thus restricts the proper ventilation and airflow thus reducing air quality.			
PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	FUNDING SOURCES	
Administrative	\$10,299	CDBG-CV Grant from State	\$806,712
Design & Inspection	\$109,850		
Construction	\$ 686,563		
Total Project Estimate	\$806,712	Budget Total	\$806,712



FY2023 Proposed Capital Project

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



FY2023 Proposed Capital Project

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



FY2023 Proposed Capital Project

Project: High School Parking Lot Sidewalk Replacement			
Description:	Repair portions of sidewalk infrastructure at the High School parking lot, along Reid Street		
Cost Estimate:	\$55,000	Sched. Complete: FY2023	Project Mgmt: A Al-Haddad
PROJECT DISCUSSION			
At the High School parking lot along Reid Street, the inside perimeter sidewalk and curb has been exhibiting serious problems for many years. The sidewalk was built at the edge of the steep slope, which is the embankment for the parking lot. The sidewalk has pulled away from the curb, more than 6" on one end, and is now sloping downhill and sideways. The parking lot's asphalt surface and drainage appear to be in good condition. This capital budget funding request reallocation of the \$55,000 identified in the FY22 SRS Fund, School Maintenance Streets Account, for the project.			
PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
Construction to Demolish and Replace	\$55,000	FY21 Secure Rural Schools Fund	\$55,000
Total Estimate	\$55,000	Budget Total	\$55,000

High School Parking Lot Sidewalk Photos:



Item a.



FY2023 Proposed Capital Project

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

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



FY2023 Proposed Capital Project

Project: AMI Metering			
Description:	Replace analog electric meters with Advanced Metering Infrastructure (AMI) meters.		
Cost Estimate:	\$750,000	Sched. Complete: FY2023	Project Mgmt: A Al-Haddad R Rhoades
PROJECT DISCUSSION			
WML&P’s existing metering system is currently deemed obsolete by the manufacturer, ITRON and our existing system is longer supported. An AMI metering system will update our system with modern technology that utilizes electrical meters that communicate with each other through a mesh network and allows the electrical meters to be read from a remote computer. The new metering system will take advantage of new technologies that will allow electrical meters to talk to each other through a mesh network and allow those electrical meters to be read from a desktop computer. The mesh network will also have the added benefit of being able to support water metering, should the Water Department decide to move in the direction of metered water supplies. Of significant benefit is that each individual customer will have online access to real-time electric consumption 24-hours a day. This will allow users to be far more engaged in understanding and managing electrical consumption. This capital budget funding request reallocates the balance of the earlier approved funding to complete the project work under the FY23 budget.			
PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
Construction	\$750,000	WML&P Fund Reserves	\$750,000
Total Project Estimate	\$750,000	FY23 Budget Total	\$750,000



FY2023 Proposed Capital Project

Project: 12MW Power Plant Upgrade			
Description:	Upgrade Capacity of the Diesel Generation Power Plant from a 9MW output capacity to 12MW output capacity		
Cost Estimate:	\$ 570,000	Sched. Complete: FY23	Project Mgmt: A Al-Haddad R Rhoades
PROJECT DISCUSSION			
Based on the yearly power use records, the yearly energy usage in Wrangell has doubled and the peak demand usage has tripled over the last fifteen years. Due to additional power demand throughout the system, the current standby diesel plant needs certain further retrofits to fully support the loads during peak loading events and when SEAPA hydro is unavailable. With the addition of the 20-cylinder generator, the Power Plant has the capacity to provide 12MW of power output; however, there still exists a bottleneck of power distribution at the point of the ring buss which restricts the full 12MW power capacity. To gain the full benefit of the additional 3MW of backup generation, and to support our growing power load, retrofitting certain physical components is required. These include the following: At present, WML&P's distribution system is supported by three 2MW transformers and one 3MW transformer (the 3MW installed in 2020). The transformers represent the primary bottleneck to the power distribution system and serve to restrict the amount of load that can be pushed out to the system. Replacing the remaining three 2MW units with three 3MW units will help provide the added capacity to the electrical distribution system. Its highly likely that the conductor size to the transformers, on ethe line side of the units, will need to be increased. It is desired to install two new switches to isolate the transformers to prevent faults due to in-rush. (Note: At the time of this writing, it is planned to request a FY22 budget amendment in the amount of \$330,500 for the three 3-MW transformers needed for this project, allowing a procurement solicitation to be issued in May 2022. \$330,000 approved for this work in FY22 is likely to be remaining as unspent at the FY22 fiscal year end; therefore, this capital budget funding request projects reallocation of an upcoming budget amendment request (before the assembly on May 10th).			

PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
Reallocation of 3MW Transformer Funding	\$330,000	WML&P Reserves	\$ 570,000
Design	7,400		
Construction/Materials	\$212,600		
Force Account Labor	\$20,000		
Total Estimate	\$570,000	Budget Total	\$570,000
Project Cost Estimate Discussion			
The project cost estimate is a recent engineer's estimate; however, the cost of the three transformers is a wild card in the estimate above, as we have received suggested prices ranging from \$70,000 - \$200,000 and varying lead times, with the longest suggested at 52 weeks. This estimate projects a per unit cost of \$110,000 for each of the three transformers.			

Transformer Yard:





FY2023 Proposed Capital Project

Project: Diesel Generation Power Plant Rehabilitation			
Description:	Diesel Generation Power Plant Rehabilitation		
Cost Estimate:	\$960,000	Sched. Complete: FY23	Project Mgmt: A Al-Haddad R Rhoades
PROJECT DISCUSSION			
Wrangell's Diesel Generation Power Plant houses four of our five diesel power generators, which serve to provide standby and supplemental power to the community of Wrangell at times when our normal hydro power that feeds our electric grid is inadequate or non-existent. The building was constructed in two phases: the original pre-1948 concrete section and the 1948 steel addition. A structural analysis of the building identified that the building suffers from a long list of problems, including deterioration of the concrete structure, roof load stress from undersized trusses, under-reinforced walls, poor resistance to lateral loads due to lack of mechanical connections, as well as life safety and security concerns. The original concrete structure of the diesel generation power plant is structurally unsound and dictates that the remainder of the building be rehabilitated or replaced to eliminate the risk of building failure and the risk to the community's back-up power source and assets. In April 2022, the Borough submitted the Diesel Generation Power Plant Replacement project in the amount of \$15,000,000 to Senator Murkowski's office for consideration for FY23 federal congressional appropriations. On May 4, 2022, Senator Murkowski's office contacted Jeff Good, asking questions about the project, in an effort to help us secure funding for this project. They indicated that one of the limitations that the appropriations committee shared was: "The Committee will not fund construction of buildings or new facilities (no brick and mortar), even if it will have clean energy associated with it." If our project is a renovation project, the committee may be more willing to provide funds. The committee can only provide funds for projects that can obligate funds within one year of receipt. If funding is to be made available to Wrangell for the Power Plant project, we would need to have design complete and be ready to execute a twelve-month construction project as soon as the funds are received (anticipated to be in October 2022). Today we reached out to PND Engineers for a brief discussion about a rehab project and get a sense of what engineering costs might be. PND performed the 2007 structural assessment of the building as well as a 2019 assessment.			

PND engineering costs would include design and development of a set of construction documents for the demolition and replacement of the existing concrete old generator building structure. The design would include architectural, mechanical, electrical, civil, structural, survey, construction cost estimation and environmental disciplines. The scope of work in the design phase is roughly outlined below.

1. Demolition planning required to remove the original building section from the site. The building to be demolished is a concrete structure 80'x52' in size. The demolition will require outlining sequencing to allow the adjacent steel framed building to remain operational during the demolition phase. This design work will include rerouting of electrical panel and switch boxes located in the original building that need to remain functional to service the current generator building throughout the construction project. Fees would also be included to develop requirements for demolish and disposal of known hazardous materials in the existing building.
2. Site civil work, including a topographical survey of the property. The site and grading plans will accommodate any new doorway and building elevations. One of the existing storm drains may need to be relocated to accommodate new building foundations. In the current generator building the existing sewer and floor drains will be separated to prevent sewer backups in the floor drains. The fee proposal includes fees for the design of a new sewer service extension from the sewer main in Case Ave.
3. Design of a new structural steel building that will replace the original concrete building. The new building will have a mezzanine that provides space for storage, offices, and a bathroom. The first floor will provide storage and shop space. The storage sections of the new building will have an overhead crane. To accommodate the required number of fire escapes for the mezzanine, an exterior stair may be needed.
4. The new steel building will be tied into the existing steel building providing lateral support to the existing structure. Additional structural work would be necessary to correct deficiencies in the existing steel structure to meet current International Building Code requirements.
5. Demolition and replacement of the existing roof framing in the current steel building. Design work and sequencing will consider the generators below the roof structure are to remain operational. The new roof structure will be designed to meet current International Building Code requirements.

A rough order of magnitude cost for a Power Plant Rehabilitation project is \$12,000,000. PND Engineers has suggested an 8% fee would be a reasonable place holder given this short notice, and it would need to be refined as we fully develop a scope of work. If the design needs to be 100% complete by October 2022, a Notice to Proceed would need to be released as soon as possible.

PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
Design and Survey	\$960,000	WML&P Reserves	\$960,000
Total Estimate	\$960,000	Budget Total	\$960,000



FY2023 Proposed Capital Project

Project: Water Treatment Plant Improvements Design			
Description:	Engineering design of the Water Treatment Plant Improvements project		
Cost Estimate:	\$775,682.39	Sched. Complete: FY2023	Project Mgmt: A Al-Haddad
PROJECT DISCUSSION			
Resolution 01-22-1661, dated January 25, 2022, approved a budget amendment transferring \$1,107,963.39 from multiple accounts to the water Treatment Plant capital expense account to fund the project's design phase. The transfers came from the following sources: • Water Fund Reserves \$119,000 • General Fund Reserves \$385,000 • ARPA Grant Funds \$603,963.39 Of the \$1,107,963.39 approved for the design work, to date we have spent \$14,283.40. We anticipate spending another, approximate, \$318,000 before the end of FY22. This capital budget funding request reallocates the actual balance of the funding approved the Water Treatment Plant Design work by DOWL (Engineering) in the FY23 capital budget for the project.			
PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
Approximate Design Cost	\$775,682.39	FY23 Water Fund CIP Reserves	\$171,719.00
		ARPA Grant Funds	\$603,963.39
Total Estimate	\$775,682.39	Budget Total	\$775,682.39



FY2023 Proposed Capital Project

Project: Reservoir Bypass			
Description:	Provide a direct connection between the Upper Reservoir and the Water Treatment Plant		
Cost Estimate:	\$250,000	Sched. Complete: FY2023	Project Mgmt: A Al-Haddad
PROJECT DISCUSSION			
The Lower Reservoir is currently where water is drawn for Wrangell's drinking water supply. A piped connection from the Upper Reservoir directly to the water treatment plant would allow the treatment plant to start the treatment process with cleaner water. This piped "by-pass" connection provides an additional benefit by allowing Wrangell to operate directly from either reservoir in an emergency or when much needed maintenance needs to be performed on the dams or reservoirs, without disrupting Wrangell's water supply. The construction will involve finishing the partially completed supply line between the upper reservoir and the water treatment plant providing a new connection through the upper dam. Based on the current design plans, construction will entail, geo tech work, vegetation removal, drilling, excavation, dam breaching and in-water work for intake area, installation of mains valves and pipes, pressuring and sanitizing the lines, and final as-built drawings. The engineering drawings are 95% complete, awaiting final approval from the State of Alaska Dam Safety Office. Of the \$615,000 grant received from the State DCCD for this project, there is approximately \$250,00 remaining for future expenditures. This request is to reallocate the balance of the grant funding for this project in the FY23 capital budget. If not used to finalized design, permitting, etc., it will be retained to possibly be used toward our required match to the \$2,080,000 federal appropriation that has been awarded to Wrangell for the construction of this project. To date that federal funding has not been received, but we are working to determine when it is expected.			
PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
For completing design and reserving remaining balance for construction	\$250,000	DCCED Grant Funds	\$250,000
Total Estimate	\$250,000	Budget Total	\$250,000



FY2023 Proposed Capital Project

Project:	Upper Dam Stability and Repairs Alternatives Analysis		
Description:			
Cost Estimate:	\$150,212.37	Sched. Complete:	FY2023
		Project Mgmt:	A Al-Haddad
PROJECT DISCUSSION			
In an effort to work toward “shovel-ready” status of this critical drinking water infrastructure need, the Borough is under contract with Shannon & Wilson to conduct an Upper Dam Stabilization Alternatives Analysis to weigh the options and determine a preferred approach to performing necessary repairs and improving the dam’s stability status to a level greater than minimum requirements according to Corps of Engineer (COE) dam guidelines. The completed alternatives analysis (feasibility study) is expected to place this project in a position of “shovel-ready” status for this critical drinking water infrastructure need. Through two previous dam seismic studies, one by the USFS and the other by the US Army Corps of Engineers, the two primary concerns identified with the upper dam is: 1) soft support soils, causing foundation instability; and 2) the deteriorating timber crib, causing internal instability. Upper Dam Stabilization Alternatives Analysis project, Shannon & Wilson began with evaluating methods for stabilizing the Upper Dam. They built a seepage model to use as the parent analysis for the stability model. Starting with the profiles the Corps developed in 2006, they ran into problems with the model in that they could not mimic the measured groundwater levels unless they included a sheet-pile wall at the upstream crib wall to the depth of the crib. We had no evidence, nor did the State Dam safety Office, to suggest that a sheet-pile wall is in place. With further investigation, they concluded it is the rock fill on the downstream side that causes the unexpected water levels. Through their modeling efforts, failures were through the silt at the base of the embankment, which led to concern with soil strengths at the downstream embankment and dam foundation materials, which are the controlling features in stabilizing the dam. In order to gain an understanding of the strength of the existing foundation and embankment soils, the Borough is pursuing the engineer-recommended subsurface exploration to measure the soil strengths and inform the outcome of the alternatives analysis. Following the disappearance of snow coverage on the dam, the engineer and the driller performed a reconnaissance visit to the dam site during the week of April 24th to determine access for the drill rig. Of the \$167,000 approved for this work in FY21 and FY22, to date we have spent \$16,787.63; therefore, \$150,212.37 remaining. This capital budget funding request reallocates the balance of the earlier approved project funding for further work by Shannon & Wilson.			

PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
Dam Stabilization Alternatives Analysis Subsurface Soils Investigation	\$48,212.37 \$102,000.00	FY23 Water Department Fund Reserves	\$150,212.37
Total Estimate	\$150,212.37	Budget Total	\$150,212.37



FY2023 Proposed Capital Project

Project: Meyers Chuck Harbor Replacement Design			
Description:	Engineering design for Meyers Chuck Harbor Replacement project		
Cost Estimate:	\$250,253	Sched. Complete:	FY2023
		Project Mgmt:	A Al-Haddad
PROJECT DISCUSSION			
Resolution 12-21-1647, dated December 14, 2021, approved a budget amendment transferring \$250,253 from the Meyers Chuck Reserves to the Meyers Chuck Harbor replacement capital project expense account to fund the project's design phase. After Meyers Chuck became a part of the Wrangell Borough, the Borough received funds from the State of Alaska to assume ownership of the dock, which is now close to a 57-year-old wooden float structure with 37-year-old steel pilings. The dock infrastructure has been in a poor and deteriorated condition for many years and needs to be replaced. To move the dock replacement effort further forward, staff developed, with engineering assistance, a cost estimate for an in-kind replacement of the Meyers Chuck Harbor. The Meyers Chuck Reserve has an appropriate level of funds available to advance the Meyers Chuck Harbor Replacement project to a shovel-ready status by completing the permitting and engineering design for future priority consideration of federal infrastructure investment funding under port infrastructure programs. This work has not yet begun; therefore, to date there is \$250,253 remaining as approved for the design work. This capital budget funding request reallocates the actual balance, as of June 30, 2022, up to the approved amount of \$250,253 for the Meyers Chuck Harbor Replacement Design in the FY23 capital budget for the project and approximately a \$24,747 contingency.			
PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
Approximate Design Cost	\$250,253	FY23 Meyers Chuck Reserves	\$275,000
Contingency	\$24,747		
Total Estimate	\$275,000	Budget Total	\$275,000



FY2023 Proposed Capital Project

Project: Ports and Harbors Surveillance System			
Description:	Install a surveillance system throughout Port and Harbor facilities		
Cost Estimate:	\$149,638	Sched. Complete:	FY2023
		Project Mgmt:	A Al-Haddad S Miller
PROJECT DISCUSSION			
This project involves installing video cameras and all associated equipment throughout the various Port and Harbor sites in Wrangell, Alaska. Wrangell has three harbor basins involving six facilities that span five miles, a deep-water port that accepts cargo barges, a MTSA regulated cruise ship facility, and an eight-acre boat yard for major repairs and rebuilds. The project includes installing cameras with all associated radio systems, enclosures, and miscellaneous equipment necessary for the installation of the system. This project will be operated by the Harbor Department and monitored both by Harbor staff and the Police Department. The Police Department has twenty-four-hour coverage and will be able to look at any area they wish at any time. In the event of an emergency the police and fire departments, as well as the U.S. Customs and Border Patrol officer will be able to see the areas prior to dispatching personnel to ensure the correct assets are made available. They will also be able to review archived footage for after-the-fact incident investigations. Having cameras gives the Harbor Department, local law enforcement and the Customs and Border Patrol officer continuous real time access to every access point within the City and Borough of Wrangell's ports and harbor facilities. This project is funded from a grant from a Homeland Security grant. (A subsequent \$260,000 federal fiscal year grant has also made available for this project and is expected to be spent in the following CBW fiscal year.)			

PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
Design	\$65,000	Homeland Security 2020 Grant	\$149,638
Construction	\$84,638		
Total Estimate	\$149,638	Budget Total	\$149,638



FY2023 Proposed Capital Project

Project: Node 8 Sewer Pump Station Rehabilitation			
Description:	Replace Node 8 pump station on Zimovia Highway		
Cost Estimate:	\$260,000	Sched. Complete:	FY2023
		Project Mgmt:	A Al-Haddad
PROJECT DISCUSSION			
The Node 8 pumping station, with duplex 5HP pump system with controls, check valves and enclosure on Zimovia Highway needs replacement. This sewer pump station was installed in 1977 and has experienced significant deterioration. Staff are awaiting further refined cost estimate for the pump system and expect to have a cost update at a subsequent capital budget review.			
PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
Sewer Pump Station & Control Panel	\$200,000	FY23 Sewer Fund Reserves	\$260,000
Electrical	25,000		
Installation	20,000		
Engineering Assistance	15,000		
Total Estimate	\$260,000	Budget Total	\$260,000

Existing Node 8 Sewer Pump Station and Electrical/Controls Panels:



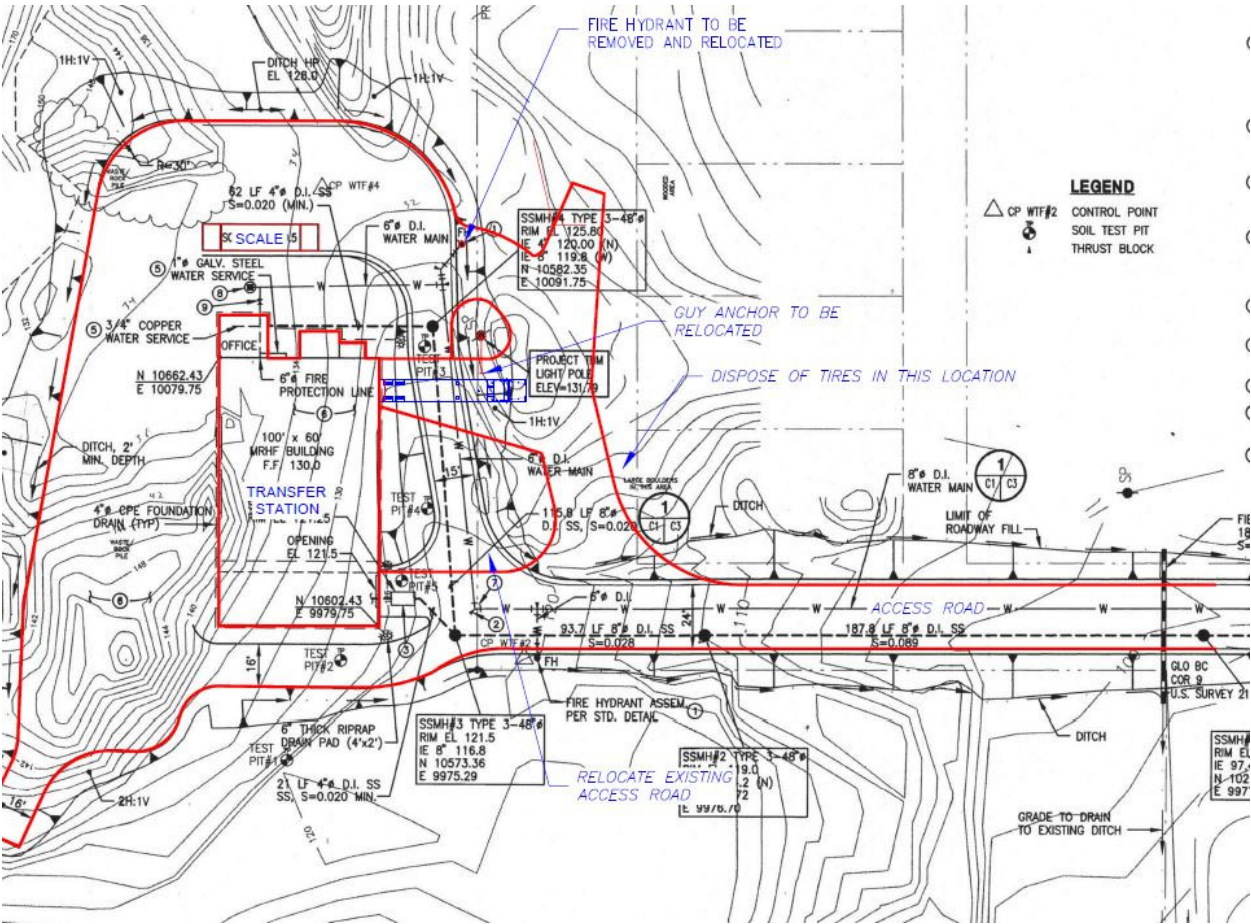


FY2023 Proposed Capital Project

Project: Solid Waste Transfer Station Loading Dock			
Description:		Modify site and building to provide for a Loading Dock to accommodate new solid waste baling operations.	
Cost Estimate:	\$391,499	Sched. Complete: FY2023	Project Mgmt: A Al-Haddad
PROJECT DISCUSSION			
With the new solid waste baler equipment installation complete and having six months of performing baling operations at the Solid Waste Transfer Station, the Sanitation Department has realized the need for a loading dock to minimize handling, alleviate space constraints in the building, and reduce worker safety concerns related to waste debris causing the forklift tires and the portable loading ramp to become slippery without good surface traction. A number of scenarios have been considered to ease the concerns, and the preferred alternative is to construct an opening in the building to allow the closed top containers to back into a modified dock at the finished floor elevation of the building on the southeast side of the building. The plan requires realigning the access road, moving tires, relocating an electrical pole and guy anchor, and relocating a fire hydrant. The van would back up to the side of the building with only a small opening for dock seals with an approximate 24" dock extension wide enough for a building enclosure to house the roll-up door and accommodate the steel cross bracing. R&M Engineering was retained through baler project funding to help us consider alternatives. They have provided a conceptual drawing and a cost estimate for the work as reflected below. Funding in the amount of \$623,000 was approved as the Baler project. While not all planned tasks for the baler project are complete, we have spent approximately \$492,000 to date. Finance indicates that in FY21 a contra-expense was accidentally created, in addition to the budgeted transfer of \$623,000, and this transferred more money than the \$623,000 into the Sanitation Fund. This results in a \$274,000 cash balance for the project to which \$35,000 needs to be reserved for at least one original project task not yet complete...the bathroom expansion. This part of the budget has already been reviewed through the FY21 audit, leaving the Assembly the option to maintain the funding toward this loading dock project or return funds to the Sales Tax Fund. Staff recommend maintain the \$274,000 in the Sanitation Fund (for the bathroom expansion and loading dock) and supplementing it with a General Fund monetary gift to the Sanitation Fund for the capital project needs as reflected below in the budget request.			

PROJECT COST ESTIMATE				Item a.
BREAKDOWN	ESTIMATE	BUDGET REQUEST		
Bathroom Expansion	\$35,000	FY23 Sanitation Fund CIP		\$274,000
Loading Dock Construction	\$302,358	FY23 Sanitation Operating		\$117,499
WML&P Power Pole Relocate	\$12,000	Reserves		
Loading Dock Design	\$24,000			
CA/CI/Admin	\$18,141			
Total Estimate	\$391,499	Budget Total		\$391,499

Conceptual Drawing for Site Modifications to Accommodate a Loading Dock:





FY2023 Proposed Capital Project

Project: Environmental Work Plan for Former Wilcox Property			
Description:	Perform further site assessment of contaminated site, as required by DEC		
Cost Estimate:	\$20,737	Sched. Complete:	FY2023
		Project Mgmt:	A Al-Haddad
PROJECT DISCUSSION			
This project serves to continue the site characterization activities at the Former Wilcox Automotive Site on Front Street. According to the ADEC underground storage tank (UST) database, two approximately 2,000-gallon gasoline USTs and one approximately 1,000-gallon diesel UST were removed from the site. ADEC requested that a work plan be submitted to delineate lead impact to subsurface on the property and determine what, if any, further remediation work is required to obtain cleanup complete with institutional controls (CCIC) with the ADEC. Continued work required by DEC is to conduct further groundwater sampling due to lead exceedances in groundwater. The objective of the follow-on work of this project is to demonstrate a trend between the total and dissolved lead concentrations at the site prior to considering the site for closure. Lead cleanup levels are based on land use. Before a commercial cleanup level for lead can be applied to this site, a determination of land use by DEC in accordance with ACC regulations will be required. The engineers' fee proposal to prepare the work plan, perform field activities, testing, and reporting is \$15,852. \$2,500 has been included for shipping and disposal of the waste generated from the borings (both past and future), and \$500 to cover the State DEC cost to review plans, test results, etc., as well as a 10% contingency for unknowns encountered.			
PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
Environmental Consultants Services	\$15,852	FY23 General Fund Reserves	\$20,737
Derived Waste			
Shipping/Disposal	2,500		
ADEC Review	\$500		
Contingency	\$1,885		
Total Estimate	\$20,737	Budget Total	\$20,737



FY2023 Proposed Capital Project

Project: Environmental Work Plan for Former Wrangell Medical Center			
Description:	Perform further site assessment of contaminated site, as required by DEC		
Cost Estimate:	\$7,150	Sched. Complete:	FY2023
		Project Mgmt:	A Al-Haddad
PROJECT DISCUSSION			
This project serves to continue the site characterization activities at the Former Wrangell Medical center site on Bennett Street. According to the ADEC underground storage tank (UST) database, a site characterization for subsurface soil contamination at the former 3,000-gallon dual purpose UST located on the north side of the Wrangell Medical Building is required to delineate the vertical and horizontal extent of soil and groundwater contamination exceeding the applicable ADEC cleanup levels and determine what, if any, further remediation work is required to obtain cleanup complete with institutional controls (CCIC) with the ADEC. Both soil and groundwater sampling results were below DEC cleanup levels. Continued work required by DEC is to provide additional groundwater flow dynamics to evaluate whether the previously sampled monitoring well is upgradient of the contaminated area or if it represents groundwater connected beneath the area impacted by the release. Additionally, for this site to be considered for closure by DEC, we will submit a Conceptual Site Model and evaluate cumulative risk. The engineers' fee suggestion (while not fully developed to date) to perform field activities, testing, reporting and develop the Conceptual Site Model is \$3,500. \$2,500 has been included for shipping and disposal of the waste generated from the borings (both past and future), and \$500 to cover the State DEC cost to review plans, test results, etc., as well as a 10% contingency for unknowns encountered.			
PROJECT COST ESTIMATE			
BREAKDOWN	ESTIMATE	BUDGET REQUEST	
Environmental Consultants Services	\$3,500	FY23 General Fund Reserves	\$7,150
Derived Waste			
Shipping/Disposal	\$2,500		
Alaska DEC Review	\$500		
Contingency	\$650		
Total Estimate	\$7,150	Budget Total	\$7,150

CITY AND BOROUGH OF WRANGELL
2023 ANNUAL BUDGET
ALL FUNDS

APPENDIX 3-A
PERSONNEL CHANGES
FTE ROLL-FORWARD

FTE ROLL-FORWARD

SUMMARY OF PERMANENT EMPLOYEES (WITH FULL BENEFITS)

DEPARTMENT	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
FINANCE	5	5	4	4	5
ADMINISTRATION	1	1	1	1	1
CLERK	1	1	1	1	1
FIRE/EMS	2	2	2	2	1.5
POLICE	8	7	7	7	7
DISPATCH	5	6	6	5	5
CAPITAL FACILITIES	4	4	5*	4	4
GARAGE	3	1	1	1	2
PUBLIC WORKS	6	8	6	6	5.5
LIBRARY	3	3	2	2	1.75
NOLAN CENTER	2	2	2	2	3
PARKS & RECREATION	3	3	3	3	3
SEWER	2	2	2	2	1.5
SANITATION	2	2	2	2	3
WATER	2	2	2	2	1.5
PORT / HARBOR	6	6	6	6	7
ECO DEV / P&Z	1	1	1	1	1
LIGHT & POWER	6	6	6	6	6
	62	62	58*	57	59.75

NOTE:

IN ADDITION TO THE ABOVE PERMANENANT EMPLOYEES WITH BENEFITS, THE BOROUGH EMPLOYS TEMPORARY AND CONTRACTED 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.

PLACEHOLDER FOR
INSURANCE PREMIUM
SUMMARY