



City and Borough of Wrangell  
Regular Borough Assembly Meeting  
AGENDA



NIXLE Registration

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Tuesday, June 25, 2024  
6:00 PM

Location: Borough Assembly Chambers

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**1. CALL TO ORDER**

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

**2. CEREMONIAL MATTERS**

**3. PERSONS TO BE HEARD**

- [a.](#) EMAILED CORRESPONDENCE - Bruce and Nancy McQueen (Boat Insurance)
- [b.](#) EMAILED CORRESPONDENCE - Bruce and Nancy McQueen (Boat Insurance)

**4. AMENDMENTS TO THE AGENDA**

**5. CONFLICT OF INTEREST**

**6. CONSENT AGENDA**

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

- [a.](#) Minutes from the June 11, 2024 Regular Assembly Meeting

**7. BOROUGH MANAGER'S REPORT**

- [a.](#) Infrastructure Report / Update
- b. Borough Manager's Report

**8. BOROUGH CLERK'S REPORT**

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

**9. MAYOR AND ASSEMBLY BUSINESS**

**10. MAYOR AND ASSEMBLY APPOINTMENTS**

**11. PUBLIC HEARING**

- [a.](#) **RESOLUTION No. 06-24-1870** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADOPTING THE BUDGET FOR ALL FUNDS OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, FOR THE FISCAL YEAR 2024-2025
- [b.](#) **ORDINANCE No. 1057** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING SECTION 14.05.025, GENERAL MOORAGE CONDITIONS AND RESTRICTIONS, OF TITLE 14, HARBOR AND PORT FACILITIES, OF THE WRANGELL

MUNICIPAL CODE, TO ADD A NEW SUBSECTION REQUIRING MARINE VESSEL INSURANCE OR ALTERNATIVELY TO REQUIRE USERS TO PAY A MOORAGE SURCHARGE

**12. UNFINISHED BUSINESS**

**13. NEW BUSINESS**

- a. Approval to hold a Special Assembly meeting on July 16, 2024, for the purpose of an Executive Session to rate the Proposals that were received for Municipal Legal Services
- b. **ORDINANCE No. 1058** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING AND REPEALING-REPLACING CERTAIN SECTIONS OF CHAPTER 2.24 – ABSENTEE VOTING TO ALLOW FOR EARLY VOTING AND ELECTRONIC VOTING, IN THE WRANGELL MUNICIPAL CODE
- c. **RESOLUTION No. 06-24-1871** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2024 BUDGET BY TRANSFERRING \$247,625 FROM THE SECURE RURAL SCHOOLS FUND TO THE DEBT SERVICE FUND FOR SERVICING GENERAL OBLIGATION BOND DEBT
- d. Approval of the amended Employee Handbook

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

**15. EXECUTIVE SESSION**

**16. ADJOURNMENT**

## EMAILED CORRESPONDENCE FROM BRUCE AND NANCY MCQUEEN – BOAT INSURANCE

Thank you for the opportunity to submit my concerns about requiring boat insurance for harbor users. I appreciate your consideration of this matter and agree with the need to protect the Borough from unnecessary risk, however I am opposed to requiring boat insurance as a condition for harbor use.

I have operated boats in the Wrangell area for close to 40 years, and during many of those years have paid for annual moorage. In that time I have never damaged another vessel or any harbor facilities. For most of those years I have made a conscious decision to "self insure". Many factors have contributed to that decision. I have owned vessels that were old enough that it was difficult to find an insurance carrier at what I considered to be a reasonable rate. At times it has been difficult and expensive to obtain a survey required periodically by insurance carriers. Since I purchased a Svendsen landing craft over 10 years ago I have considered that the risk of a marine incident posed by a double hulled, self-bailing aluminum boat with no thru hull fittings doesn't justify the cost of insurance. I routinely maintain my boat and have the Bay Company service it annually. I believe I am responsible for my vessel and its operation. I know "things happen", even to well maintained vessels operated by competent mariners. Overall, I feel like it is my responsibility to manage the risk for my vessel, including whether I should carry insurance or not. I am well aware that just because a vessel is insured doesn't guarantee that an insurance company will cover marine casualties. Insurance companies are in the game for profit: and to make a profit requires that much less is spent on claims than is collected from customers. I have no interest in insuring my boat, and the first Harbor Department proposal addressing non-compliant owners roughly doubled my annual moorage cost.

I was not able to find the currently proposed "regulation" online, but I offer the following comments for consideration.

Requiring insurance doesn't mean that you can count on an insurance company to honor claims. Companies routinely deny claims if certain standards of care are not maintained. If a fire breaks out on a moored vessel some of the first questions asked by an insurance company are how often the vessel was inspected, was it equipped with smoke/fire detectors or automatic suppression equipment, etc. So requiring insurance doesn't at all guarantee it will cover any or all the cost of any incident.

There is no reason to believe that a derelict vessel owner will be up to date on insurance premiums. Even if a vessel obtains insurance in order to qualify for annual moorage, there is no guarantee that premium payments will be kept up to date. Proof of insurance for vehicles is required and enforced by WPD and AST during any traffic stop: yet how many issues do they encounter every year with uninsured motorists? Vessel boardings by AST or the USCG do not check for required insurance, and I doubt WPD has jurisdiction to conduct dockside or underway boardings to monitor compliance throughout the year. There is likely a good chance for some of the highest risk vessels that insurance coverage will not be in effect when required.

## EMAILED CORRESPONDENCE FROM BRUCE AND NANCY MCQUEEN – BOAT INSURANCE

Item a.

I believe the Borough is legally positioned to attempt to recover costs from negligent owners or to request aid from other State and Federal agencies, both during response efforts and for funding assistance. I have frequently heard the statement that an actual sinking in 2023 **could have** cost the Borough \$60K in clean up costs, but Harbormaster Miller stated in the Sentinel of 10 Jan 2024 that the USCG covered most of the cost of the response for the tug that sank in Shoemaker. It isn't a bad thing to discuss worse case scenarios, but it seems to me that history has shown that, more often than not, an owner takes responsibility, or many different types of assistance are available from the state and federal level to supplement the Borough's response.

Any new policy/program comes at an administrative cost. Adding an insurance requirement **will** add to the workload for processing each annual moorage contract. In some cases that require repeated clarification the additional workload could be significant. Unlike the 'potential gain' of having insurance claims cover the cost of addressing an issue, there is nothing potential about increased overhead. We may never see an insurance claim bail the Borough out of a potential situation, but we will see additional workload every year that moorage contracts are renewed. I am not in favor of increasing administrative work for the Borough unless it has a direct 'payback'. In this case there may never be a payback.

Just because boat incidents are "in the news" doesn't mean the Assembly needs to "solve that problem" without putting it in a wider perspective. I don't believe the Borough requires homeowner or renters insurance: yet a fire breaking out in a home or an apartment endangers the entire neighborhood. Why address a problem in the boat harbor when the risk ashore is likely higher.

It doesn't seem that the borough has exhausted procedural changes that might significantly mitigate risk. While I believe the Borough has authority to proactively screen high-risk vessels I don't see any indication that is taking place. Everytime I enter Shoemaker Harbor I pass a sailboat that is covered with more gear than will fit in a shipping container. It appears that vessel hasn't been operated as a vessel for years, and it is likely that its sinking could impede safe navigation, significantly damage the dock, endanger other vessels moored nearby and create a significant cleanup challenge. It is clear from bottom growth that there are many vessels currently in our harbors that haven't been operated or serviced for years. If a boat has multiple years of bottom growth what does that suggest about the condition of thru hull fittings and shaft seals? Those vessels scream "sinking hazard" to me. It seems to me specific situations like that need to be addressed first. (While I believe the Borough has the legal authority, and likely the duty, to screen high risk vessels, I do recoil at the prospect of the Harbor Department making 'safety determinations'. During my Coast Guard days I was only aware of a few instances where the CG determined that a vessel was engaged in a "manifestly unsafe voyage", and those determinations were made with much consultation between legal and maritime 'experts'. I'm not sure that expertise is available in the Harbor Department.)

**EMAILED CORRESPONDENCE FROM BRUCE AND NANCY MCQUEEN – BOAT INSURANCE**

In conclusion: it is my opinion that requiring universal insurance coverage is likely unattainable, and there are other ways to approach mitigating risk. While it would be great to minimize the risk of a costly maritime incident that would impact Borough resources, requiring insurance coverage is not the answer. I encourage the Assembly to reject the requirement for marine insurance.

Thanks again for the opportunity to comment. I would be happy to answer any questions my opinions may have generated, although I hope to be out of town for the second reading on 25 June.

Bruce McQueen  
907-874-2882

We want to respond to a recent article in the Sentinel, volume 122 number 23 on page 3 entitled "Borough looking for development of 6-mile site; pitches cruise port". We recognize that just because it was reported in the Sentinel doesn't mean it is absolutely true...but we would just like to take this opportunity to make our views explicit.

The article stated: "Though the community in past public meetings and surveys has expressed opposition to a large-scale cruise ship destination at the former mill site, residents have strongly supported development of the site, particularly some kind of industry that would create jobs."

We want to voice our agreement with that statement, and encourage the Assembly to either accept that community mandate, or take some definite action to conduct a public opinion poll to see if indeed the community supports a "large-scale cruise ship destination at the former mill site".

We actually find it inappropriate that Mason and Kate (likely at tax-payer expense) "flew to Juneau to meet with officials of Huna Totem Corp", to make a presentation on the property.

We are particularly opposed to entertaining Huna Totem Corp as a potential developer. We are opposed to their vision of tourism, and their tourism related development activity in Alaska.

If the community opposes such development, we are not sure how the Borough can justify courting a corporation that seems to be interested in doing the very thing we are opposed to. If the Assembly has reason to believe that the quote on the community's opposition " to a large-scale cruise ship destination " is not an accurate representation of public opinion, we would encourage you to figure out a way to validate the community's actual wishes. Otherwise please conduct business so to further the wishes of the community.

Thank you for the opportunity to comment,

Bruce and Nancy McQueen  
P.O. Box 1726  
Wrangell

**Minutes of Regular Assembly Meeting  
Held on June 11, 2024**

Mayor Patricia Gilbert called the Regular Assembly meeting to order at 7:00 p.m., June 11, 2024, in the Borough Assembly Chambers. Assembly Member Dalrymple led the pledge of allegiance.

**PRESENT** – GILBERT, POWELL, DEBORD, DALRYMPLE, OTTESEN, ROBBINS, MORRISON

**ABSENT** –

Borough Manager Villarma and Deputy Clerk Marshall were also present.

**CEREMONIAL MATTERS** – None.

**PERSONS TO BE HEARD**

*Wayne Ellis, resident*, spoke on the boat insurance/surcharge requirements for the harbor.

*Steve Murphy, resident*, spoke on the flags in the cemetery. Requested that the flags be allowed to be in the cemetery for one to two weeks.

**AMENDMENTS TO THE AGENDA** – None.

**CONFLICT OF INTEREST** – None.

**CONSENT AGENDA**

6a Minutes from the May 28, 2024, Regular Assembly Meeting

6b Approval of a Memorandum of Understanding with the State of Alaska for the Processing of Minor Offense Citations issued by the Wrangell Police Department and Electing to become a Non-Payee Borough

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

**BOROUGH MANAGER'S REPORT**

Kate Thomas, Economic Development Director provided her report.

Sarah Scambler, Library Director, provided her report.

Jeanie Arnold, Nolan Center Director provided her report.

Borough Manager Villarma provided a verbal report.

Debord request a code change for a premium for purchases of Borough lands; would like to see a premium amount charged on top of the appraisal.

**BOROUGH CLERK'S REPORT**

Clerk Lane's report was provided.

**MAYOR AND ASSEMBLY BUSINESS**

**MAYOR AND ASSEMBLY APPOINTMENTS** –

Debord spoke about aging population with the declining roles in the schools; mentioned senior tax exemptions and not being reimbursed by the legislature.

Morrison suggested not fighting with the State on bringing back reimbursement.

## **PUBLIC HEARING**

**11a RESOLUTION No 06-24-1868** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, APPROVING THE AMENDED FEE AND RATE SCHEDULE FOR WATER AND SEWER FEE INCREASES AND FOR ADDING A CREDIT CARD SURCHARGE FOR SALES TAX AND PROPERTY TAX PAYMENTS AND ADDING AN ONLINE CHECK PAYMENT FEE

Gilbert called the Public Hearing to order and asked for an administrative report.

Villarma stated that this this resolution would provide for a three percent increase for Water and Sewer and includes the surcharge fees for credit card payments made for sales tax and property tax payments.

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

Hearing none, Gilbert closed the Public Hearing and asked for a motion.

***M/S: Powell/Ottesen to approve Resolution No. 06-24-1868. Motion approved by polled vote.***

## **UNFINISHED BUSINESS**

### **NEW BUSINESS**

**13a ORDINANCE No. 1057** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING SECTION 14.05.025, GENERAL MOORAGE CONDITIONS AND RESTRICTIONS, OF TITLE 14, HARBOR AND PORT FACILITIES, OF THE WRANGELL MUNICIPAL CODE, TO ADD A NEW SUBSECTION REQUIRING MARINE VESSEL INSURANCE OR ALTERNATIVELY TO REQUIRE USERS TO PAY A MOORAGE SURCHARGE

***M/S: Powell/Ottesen to approve First Reading of Ordinance No. 1057 and move to a Second Reading with a Public Hearing to be held on June 25, 2024.***

***Chris Ellis, resident*** thanked the assembly for adjustments on the Harbor Insurance requirement; Still believes additional consideration should be reviewed on lowering the 300,000 minimum requirement.

***Bill Knecht, resident,*** spoke against the insurance requirement and suggested to just increase the fee percentages.

After extensive comments and requests for clarification, the following amendments were made.

***M/S: Powell/Ottesen to amend the Ordinance to drop the liability coverage insurance requirement from \$300,000 to \$100,000 which includes salvage.***

***Amendment was approved unanimously by polled vote.***

***M/S: Powell/Morrison to amend the Ordinance to strike the works “in excess of 29 feet in length”.***

***Amendment was approved unanimously by polled vote.***



***M/S: Powell/DeBord to amend the Ordinance to restrict all surcharge funds received shall be restricted for the purpose of addressing derelict vessel disposal and salvage.***

***Amendment was approved unanimously by polled vote.***

***Main Motion, as amended, was approved by polled vote.***

**13b RESOLUTION No 06-24-1867 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2024 GENERAL FUND BUDGET BY APPROPRIATING \$808,533 FROM GENERAL FUND UNRESTRICTED FUND BALANCE TO THE FIRE DEPARTMENT TO ADDRESS LANDSLIDE EXPENDITURES INCURRED AS A RESULT OF THE 11.2 MILE ZIMOVIA HIGHWAY LANDSLIDE**

***M/S: Morrison/Robbins to approve Resolution No. 06-24-1867.***

***Motion approved by polled vote.***

**13c RESOLUTION No. 06-24-1869 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2024 BUDGET IN THE RESIDENTIAL CONSTRUCTION FUND BY ACCEPTING REVENUE FROM THE SALE OF THE OLD WRANGELL MEDICAL CENTER AND REAL PROPERTY AS DESCRIBED AS LOT A, BLOCK 54, IN THE AMOUNT OF \$200,000**

***M/S: Ottesen/Morrison to approve Resolution No. 06-24-1869.***

***M/S: DeBord/Morrison to amend the Resolution to change the allocation for Accepting the Revenue from \$200,000 to the Residential Construction Fund, to Allocating \$200,000 to the Parks & Recreation Department Fund Budget and Restricting the Funds to be used for the Purpose of Constructing a New Playground or Replacing Existing Playground Equipment.***

Powell expressed that he had a problem with accepting funds that had not actually been received.

***M/S: Powell/Dalrymple to postpone this item until the June 25<sup>th</sup> meeting. Motion approved unanimously by polled vote.***

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

**EXECUTIVE SESSION**

**15a Executive Session:** To evaluate the Borough Manager and Discuss the Goals and Expectations of the Borough Manager

***M/S: Robbins/Ottesen***, pursuant to 44.62.310 (c) (2), that we recess into executive session to discuss matters that may tend to prejudice the reputation and character of any person, specifically to Evaluate the Borough Manager and Discuss the Goals and Expectations of the Borough Manager. Motion approved by polled vote.

*Recessed into Executive Session at 8:54 p.m.*

*Reconvened back into Regular Session at 10:09 p.m.*

*Regular Assembly Meeting adjourned at 10:10 p.m.*

\_\_\_\_\_  
Patricia Gilbert, Borough Mayor

ATTEST: \_\_\_\_\_

Kim Lane, MMC, Borough Clerk

# CITY & BOROUGH OF WRANGELL

## [INSERT DEPARTMENT] REPORT

[INSERT ASSEMBLY MEETING DATE]



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

Item a.

### MEMORANDUM

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

**CC:** MASON VILLARMA, BOROUGH MANAGER

**FROM:** AMBER AL-HADDAD, CAPITAL PROJECTS DIRECTOR

**SUBJECT:** MONTHLY CAPITAL PROJECTS DEPARTMENT REPORT

**DATE:** June 20, 2024

## CAPITAL PROJECTS

The Capital Facilities Department provides for the planning and management of CIP capital projects and major maintenance to City and Borough of Wrangell infrastructure. The department currently has twenty (26) active projects with a value of approximately \$34,500,000 in a variety of stages including funding seeking, planning, design, and construction. Capital projects for which State or Federal funding applications have been made are additional, and the Borough's projects for which funding requests are pending are listed at the end of this report. Highlights of projects which have received funding are provided below.

### Projects in Construction/Implementation Phase

**Port and Harbor Security System.** The contractor obtained Substantial Completion on April 12, 2024. Staff have requested the Contractor provide spare cameras and an additional installed camera at one location. After receiving the proposal, a change order will be issued for the work desired and within the available funding. Most of the closeout requirements have been satisfied for close out with the contractor pending change order work.

**Swimming Pool Siding Replacement.** The phenolic panels have been installed and the contractor is finishing the associated follow-on siding and trim, as well as the High School letters that have been rehabilitated for reinstallation. The Contractor is expected to be complete with the project on or around the end of June.

**UST (Underground Fuel/Storage Tank) Decommissioning and Environmental Investigations.** The soil from the small amount of diesel contaminant discovered at the Public Safety Building has been disposed of and the environmental engineering is finalizing reports due to ADEC.

**Motorized Transportation System (Mt. Dewey Trail Extension).** The contractor continues construction through the muskeg and into the forest, now climbing the Mt Dewey slope toward its connection to the existing Mt Dewey Trail. There are no construction issues to date.



**Water Treatment Plant Improvements.** Construction activities continue with completion of the footings and steel building frame, which is extremely programmatic due to the large under slab trenches that are being constructed. The trenches make it difficult to construct all footings and walls complete followed by the building erection, so it must be performed in a different sequence. Slab preparation, density testing and form work continued this month in advance of the interior slab scheduled to be poured next week. The Contractor is on schedule and budget and there are no major concerns at this time.



**Alder Top Village Subdivision, Ph I Development Site Clearing.** This project has been closed out with the contractor.

**Public Safety Building Rehabilitation - Preliminary Architectural Report (PAR) Development.** The Borough extends our gratitude to Senator Murkowski for prioritizing Wrangell's Public Safety Building Renovation project for a Direct Congressional Spending (CDS) allocation. We recently learned that the \$2,000,000 request is moving forward, and we are not likely to know of its success until late in 2024.

Administration is taking another look at the proposed scope of work of the building renovation project and are expecting to make adjustments by reducing the scope to minimize the expected debt service needed to either supplement a CDS award (which also carries with it a 20% match requirement) and/or a loan for the full project cost.

**6-Mile Deep Port Site Environmental Assessment (EA) Phase I and II.** As part of the Borough's due diligence in purchasing the former pulp mill site at 6-mile, a Prospective Purchaser Agreement (PPA) was entered into with the State of Alaska DEC, through which we were able to limit our liability for environmental concerns since the site is known to have contamination from prior activities at the site. Through the PPA, we are to perform a Phase I and Phase II, as necessary, to establish a level of existing conditions before future activities occur.

The Phase I report is under review before advancing to the Phase II, which will require a work plan for site characterization to be developed and approved by DEC. This Phase

II EA will be used as the EA required to determine NEPA in the 40-Acre Deep Water Port Development project, which is identified as a separate project with federal funding from the PIDP.

**Airport Runway Light Generator & Electrical Connectivity.** A contract was issued to Buiness Electric and they are in the product procurement phase.

### Projects Advancing to Competitive Construction Bidding Phase

**5th and 6th Avenue Roads Development (Industrial Park Subdivision).** Construction bidding was let on June 5th. A pre-bid meeting was held June 13th, and bids are due from contractors on June 25th.

**Loading Dock - Solid Waste Transfer Station Upgrades.** Construction bidding was let on June 5<sup>th</sup>. A pre-bid meeting was held June 19<sup>th</sup>, and bids are due from contractors on June 27<sup>th</sup>. The Denali Commission, who has provided \$250,000 toward the construction of the project has granted a no-cost time extension, which allow additional time, as needed, for contract and material procurement and completion of the project.

**City Park Pavilion Replacement (Wind Damaged Pavilion).** No bids were received for the construction of this project. With a grant extension request approval from the Department of Emergency Management, this will provide the Borough the time necessary to rebid the project and allow for Contractor participation.

**Nolan Center Standby Generator Upgrades.** The solicitation is being revised before release for competitive bidding.

**High School Elevator Modernization.** Staff met with TK Elevators on June 20<sup>th</sup> to discuss their interest in negotiating the construction project as the Prime Contractor, as was discussed with the Assembly as an alternative method for construction procurement. TK Elevator indicated they reviewed the scope of work and considered their ability to undertake the larger contracting scope but have decided it is not their area of expertise and has declined the idea of a negotiated sole source contract. Staff are therefore moving to release a competitive construction phase solicitation for this project.

**Alder Top Village Subdivision Development, Ph II Roads and Utilities.** The engineering team submitted the updated drawings on June 14<sup>th</sup>, now under review by staff for completeness and final contract development. We have requested an updated cost estimate for the next phase for review and approval of the necessary funds for that phase of the project.

**9MW to 12MW Power Generation Improvements.** A&E has finalized the design documents. Staff will work on contract document preparation and package the documents for construction bidding.

## Projects in Planning and Design Phase

**Above Ground Tank Install (Fuel/Storage Tank), Public Safety Building and High School.** Following the two tanks' decommissioning, the engineer from RESPEC has finalized the design documents for the installation of the two above ground storage tanks (ASTs). We plan to repurpose a 1,300-gal tank that used to serve the former Armory building as the future PSB AST. The High School tank will need to be purchased as new. Staff require a review of the design before releasing for design completion and solicitation document development.

**Sunset Gardens Cemetery Expansion and Columbarium.** Design drawings and specifications were received and reviewed and funding to support moving the project forward to construction bidding is included in the proposed FY2025 capital budget.

**Power Plant Building Rehab Design.** The 65% design was received in May, as scheduled, and staff are scheduled to meet with PND Engineers to review this next level design submittal next week.

**Meyers Chuck Harbor Replacement Design.** The drawings and specifications for the procurement of the Meyers Chuck float system was received the week of June 16<sup>th</sup>. Staff are reviewing as they finalize development of the procurement package for release for competitive bidding.

1. The floats will be procured by the Borough, shipped to Wrangell, and decking installed by Harbor Department force account. And additive alternate to include the installation of the decking was added to the float procurement bid schedule. Administration will analysis bidders' proposals to install the decking in lieu of harbor department force account labor.
2. The construction of the harbor replacement will be procured under a separate contract.

**Stikine Middle School Roof Replacement and High School Roof and Siding Replacement.** Borough and School staff have identified the priorities for a \$4.2M project, inclusive of A&E design and construction services, utilizing the \$3.5M GO Bond funds, along with the \$694,000 CDBG grant funds, specific to the Middle School Roof Replacement. The House Finance Committee recently added \$26M to the School Major Maintenance List, funding projects 1-2. If this level of funding remains in a final version of the capital budget, Wrangell's \$10,500,000 project, #16 on the list, would be funded. Therefore, administration direction is to hold on the \$4.3M project in hopes of being able to pursue the larger \$10,500,000.

Meanwhile, the School District has asked the Borough to amend the contract with the A&E team who prepared the original School Condition Survey to bolster the deliverables by adjusting cost estimates, advancing drawings to include elevations, and revising

narrative to address project options and cost reductions, as well as longevity, based on recommended facility upgrades. These criteria have the largest potential to increase points for Wrangell's \$10,500,000 project within the grant application scoring method. In pursuing these additional services, it is the School plan to resubmit a grant application to the FY25 DEED CIP grant program in such case as the funding does not come through the State's FY24 capital budget at a level to fund Wrangell's project.

**40-Acre Deep Water Port Development.** \$421,000 has been awarded to Wrangell from the MARAD Port Infrastructure Development Program (PIDP) to go toward early planning and conceptual design of the 40-Acre Deep Water Port Development to meet our future marine transportation needs at the 6-mile, deep-water port site.

Two primary tasks are required to be completed before the grant agreement can be issued, and staff continue to work on those. One is the Title VI Civil Rights Assessment, and the other is the Environmental Assessment Phase II Work Plan, which requires further planning and review by DEC and which will be used by the federal agency to complete the NEPA process. No construction (i.e., activities that disturb the land) can take place prior to NEPA completion or the Borough risks jeopardizing the entire Federal award.

### Projects with Pending Funding Requests

**Wrangell Harbor Basin Float System Replacement.** The Borough received notice that the Department of Transportation, RAISE program, has awarded Wrangell the requested \$25,000,000 for the Wrangell Harbor Basin Revitalization project. As a full notice is released by the federal agency, we will issue a larger new release to the community.

**Skeet Range Improvements, Phase II.** Funding request submitted to the Alaska Dept. of Fish & Game Hunter Safety program on A local contribution of 10% of the project cost is required.

### State of Alaska Legislative Capital Projects Priorities for FY 2025

Below is a list of funding requests we submitted to the State.

- Dams Stabilization and Improvements - \$5,000,000 for design and construction
- Public Safety Building Rehabilitation - \$6,500,000 toward design, permitting, and construction.
- Wastewater Treatment Upgrades to Address Disinfection - \$14,000,000 toward an alternatives analysis, design, permitting, and construction.
- Eastern Channel Emergency Access Route - For planning and design only, estimated to cost approximately 10% of the capital cost, or \$500,000.
- Inner Harbor Replacement- \$12,000,000 toward design, permitting, and construction.



To date we have learned that the capital budget includes \$5,000,000 for the Dams Stabilization and Improvements project and \$200,000 (of the requested \$500,000) toward the Eastern Channel Emergency Access Route planning project. We will continue to follow these project funding opportunities through the legislative session.

**Congressional Direct Spending (CDS) Request for FFY 2025**

Requests through Senator Murkowski

- Wastewater Treatment Plant Effluent Disinfection Facility - \$10,000,000 request
- Public Safety Building Renovations - \$6,500,000 if full funding is available; or a floor of a funding level at \$2,000,000, which would provide a sizeable portion to complement other funding.
- Zimovia Highway Sewer System Upgrades - \$2,500,000 request
- East Channel Emergency Access Route - \$7,500,000 if full funding is available; or a floor of a funding level at \$2,500,000, which would provide a sizeable portion to complement other funding.

Three CDS requests that Senator Murkowski has helped move forward to the Transportation, Rural Development, and Interior appropriations subcommittees are:

Public Safety Building Rehabilitation	\$ 2,000,000
Emergency Access Road	\$ 2,500,000
Wastewater Treatment Plant Disinfection	\$10,000,000

**Congressional Direct Spending (CDS) Request for FFY 2025**

Requests through Representative Peltola

- Public Safety Building Renovations - \$6,500,000 if full funding is available; or a floor of a funding level at \$2,000,000, which would provide a sizeable portion to complement other funding.
- Inner Harbor Revitalization - \$9,000,000 request

Neither of Wrangell’s submitted projects were moved forward by Representative Peltola.

**Mt. Dewey Trail Extension to Petroglyph Beach Park.** A \$618,320 funding request, as part of a "recreation economy for rural communities" funding bundle, was submitted through the Alaska Outdoor Alliance to Senator Murkowski’s office for CDS appropriations consideration. Currently, we have no updates on this request.

Sincerely,  
Amber Al-Haddad  
Capital Facilities Director

# CITY & BOROUGH OF WRANGELL

## BOROUGH CLERK'S REPORT

June 25, 2024



Item a.

TO: BOROUGH ASSEMBLY MEMBERS AND MAYOR GILBERT  
 FROM: KIM LANE, BOROUGH CLERK  
 SUBJECT: JUNE 25th CLERK'S REPORT

### Upcoming Meetings & Other Informational dates:

#### Other City Boards/Commissions:

**July 11** – Planning & Zoning Commission mtg at 5:30pm in the Assembly Chambers

#### Community Events:



**July 4<sup>th</sup>** - Borough Offices Closed

### Upcoming 2024 Work Sessions (scheduled), Public Hearings (scheduled), Regular Assembly Meetings, and Other Meetings (scheduled)

<i>DATE</i>	<i>TIME</i>	<i>PURPOSE</i>
<i>June 25 (no work session scheduled) - (FY2025 Budget PH &amp; Adoption)</i>	<i>6pm</i>	<i>Regular Assembly Meeting</i>
<i>July 1</i>	<i>5:30pm</i>	<i>Special Assembly Meeting</i>
<i>July 23 (no work session scheduled)</i>	<i>6pm</i>	<i>Regular Assembly Meeting</i>
<i>August 27 (no work session scheduled)</i>	<i>6pm</i>	<i>Regular Assembly Meeting</i>
<i>September 10 (no work session scheduled)</i>	<i>6pm</i>	<i>Regular Assembly Meeting</i>
<i>September 24 (no work session scheduled)</i>	<i>6pm</i>	<i>Regular Assembly Meeting</i>
<i>October 3 (Thursday)</i>	<i>5:30pm</i>	<i>SPECIAL Assembly Meeting to certify election</i>
<i>October 8 (no work session scheduled)</i>	<i>6pm</i>	<i>Regular Assembly Meeting</i>
<i>October 8 (no work session scheduled)</i>	<i>6pm</i>	<i>Regular Assembly Meeting</i>
<i>October 22 (no work session scheduled)</i>	<i>6pm</i>	<i>Regular Assembly Meeting</i>
<i>November 12 (no work session scheduled)</i>	<i>6pm</i>	<i>Regular Assembly Meeting</i>
<i>November 26 (will most likely cancel this meeting since it's two days before Thanksgiving (no work session scheduled)</i>	<i>6pm</i>	<i>Regular Assembly Meeting</i>

## How to .....

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

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

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

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

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

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

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

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

APPLICATION FEE: \$250.00. All fees must be paid at time of filing and are non-refundable.

- Application submitted to the borough clerk
- Fee of \$250 (to the borough clerk)
- Clerk sends to planning & zoning commission and port commission (for tidelands) for recommendations/comments
- Appraisal required (ordered by the borough clerk)
- Notice of publication for appeal process (borough clerk will publish)
- Lease (negotiated by the borough manager) created and approved by borough attorney
- To borough assembly for approval or rejection
- Letter to applicant with decision and fees required

### [Steps for Purchasing Borough-Owned Property or Tidelands for Economic Development Purposes as per WMC 16.12.012](#)

- Application (to the borough clerk)
- Fee (\$250) (to the borough clerk)
- To planning & zoning, economic development board, and port commission for comments/recommendations (if Tidelands)
- Public Hearing scheduled (publication period - 14 days) (borough clerk will publish)
- Appraisal required (ordered by the borough clerk)
- To borough assembly Public Hearing and approval or rejection by resolution to convey
- Letter to applicant with decision and fees required

### Steps for Purchasing Borough-Owned Real Property or Tidelands as per WMC 16.12

Applications to purchase borough-owned real property or borough-owned tidelands shall be submitted to the borough clerk. The borough clerk shall submit the application to the planning and zoning commission and if borough-owned tidelands, to the port commission for comments in favor or against the sale.

After the report(s) have been received by the borough clerk from the planning and zoning commission or the port commission (if borough-owned tidelands), the borough clerk shall place the request for purchase on an upcoming regular borough assembly agenda, as a public hearing item, for the assembly to approve moving forward with the sale. All property owners within 300 feet shall be notified by mail regarding the public hearing.

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

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

APPLICATION FEE: \$250.00. All fees must be paid at time of filing and are non-refundable.

#### **To Purchase Real Property:**

- Application with complete proposal & \$250 application fee
- Clerk sends to planning & zoning commission for comments/recommendations
- Public Hearing (for Assembly) to be scheduled and property owners within a 300 ft radius notified of the request to purchase (borough clerk will publish)
- To assembly for Public Hearing to approve moving forward with or rejecting the sale
  - If approved to move forward, proceed with the following steps.
- Clerk to send applicant a letter with estimated costs (appraisal, publications, recording fee)
- Appraisal required (ordered by the borough clerk)
- If survey is required, applicant is required to obtain from licensed surveyor at applicants' expense
- Publish notice of sale for 3 weeks with final publication of sale one week prior to consideration by assembly for anyone wishing to protest the sale
- After publication period has been satisfied, take to assembly for approval or rejection by resolution to convey
- Letter to applicant with decision and final fees required

#### **To Purchase Tidelands:**

##### **16.12.060 (Restriction on sale of tidelands and sufficiency of proof)**

**No sale of tidelands shall occur except upon public hearing as per WMC 16.12.040(A)(2). At the public hearing, the applicant must clearly demonstrate the benefits of sale of the subject tidelands tract that could not be realized by the borough through leasing; a determination by the assembly adverse to the applicant may not be appealed unless clearly erroneous. An applicant for purchase of tidelands must conclusively demonstrate the outright sale of the nominated tidelands tract, as contrasted with the lease of such tract, is in the borough's best interest. The borough reserves the right to refuse sale of any tidelands tracts, regardless of sufficiency of proof.**

- Application with complete proposal & \$250 application fee
- To planning & zoning commission and port commission for comments/recommendations
- Public Hearing (for assembly) to be scheduled and property owners within a 300 ft radius notified of the request to purchase (borough clerk will publish)
- To assembly for Public Hearing to approve moving forward with the sale
  - If approved to move forward, proceed with the following steps.
- Clerk to send applicant letter with estimated costs (appraisal, publications, recording fee)
- Appraisal required (ordered by the borough clerk)
- If survey is required, applicant is required to obtain from licensed surveyor at applicants' expense
- Publish notice of sale for 3 weeks with final publication of sale one week prior to consideration by assembly for anyone wishing to protest the sale

- After publication period has been satisfied, take to assembly for approval or rejection by resolution to convey
- Letter to applicant with decision and final fees required

### Ordinance update.....

In addition to the proposed amendment to add the provision for early voting as I reported on in my June 11<sup>th</sup> report, I am requesting that the addition to voting by email be added to the section that allows for voting by fax.

Currently, a voter can vote electronically, by fax. Voting a ballot by fax is extremely outdated and really does not help the voters who will not be in town but do not have an address for voting by mail. However, I am not suggesting doing away with voting by fax. I am proposing that voting by email be added. I have checked with other municipalities in Alaska and those that I am aware of that allow for voting by email are Kenai, Anchorage, Ketchikan, Haines, Valdez, Fairbanks, Petersburg and Kodiak... to name a few. I am confident that with this process, we will allow more people the ability to vote in local elections.

### Postponed Resolution No. 06-24-1869

At the June 11th Assembly meeting, the assembly postponed Resolution No. 06-24-1869 because Mr. Johnson had not yet paid the \$200,000 (plus associated fees). The motion to postpone was date specific to be considered on June 25<sup>th</sup>. You will notice that the Resolution is not on this meeting. That is because there is the special assembly meeting on July 1<sup>st</sup> to amend the terms of the Purchase and Sale Agreement. I will add the Resolution to the July 23<sup>rd</sup> assembly meeting.

### Euthanasia.....

I am happy to report that in speaking with the incoming Police Chief, Gene Meek, he has graciously offered to take on the on the duty of euthanasia of domesticated animals that are in great distress, requiring euthanasia.

As you remember, we had a community member come to speak before the assembly about the heartbreaking task that they took on to euthanize their animal because the vet was not in town and to fly their animal out to Petersburg or Ketchikan was too great of an expense.

Since then, I have been in contact with an organization that has provided training in the past to an officer who is no longer with the department.

In speaking with that organization, they have been trying (with no luck) to get a hold of the State to find out if their training would be sufficient for the State licensing.

I have contacted the State to explain the new plan and received an email response saying that they will be in contact.

I believe Chief Meek will need to take the training course and we will need to obtain a license with the State. As I reported previously, the local vet has offered to assist in any way that he can. The assistance required would be for the medication for euthanasia.

I have contacted the community member who spoke before the assembly to let her know the progress.

I will report again, once I know more.

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	06/25/2024
	<u>Agenda Section</u>	<b>11</b>

**RESOLUTION No. 06-24-1870** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADOPTING THE BUDGET FOR ALL FUNDS OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, FOR THE FISCAL YEAR 2024-2025

SUBMITTED BY:

Mason Villarma, Interim Borough Manager

<u>FISCAL NOTE:</u>		
<b>Expenditure Required:</b> \$51,743,843		
		: \$ _____
<b>Amount Budgeted:</b>		
		\$ _____
<b>Account Number(s):</b>		
<b>Account Name(s):</b>		
All Borough Funds		
<b>Unencumbered Balance(s) (prior to expenditure):</b>		

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

ATTACHMENTS: 1) RES 06-24-1870 2) FY 2024-2025 Annual Borough Budget

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

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

**RECOMMENDED MOTION:**  
Move to Approve Resolution No. 06-24-1870.

## SUMMARY STATEMENT (Public Hearing):

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

## SUMMARY STATEMENT (Adoption of FY 2024-2025 Budget):

This is the resolution that formally adopts the Borough’s Annual Budget for FY 2025. The Borough Assembly held a work session on June 5th, the overall product is a result of the Manager’s budget per the work session held. The amounts within the resolution agree to the final budget document (attached) without exception. A summary of expenditures by fund is provided below:

FUND	EXPENDITURES & TRANSFERS-OUT		
		Operating	Capital
<b>GENERAL FUND</b>	\$ 8,141,887	\$ 7,019,614	\$ 2,239,500
<b>ENTERPRISE FUNDS</b>			
WML&P	\$ 5,725,622	4,505,621.88	1,220,000.00
Water Fund	\$ 20,475,764	1,134,210.74	19,341,552.81
Ports & Harbors	\$ 3,709,623	1,674,772.10	2,034,851.36
Wastewater Fund	\$ 836,455	796,454.73	40,000.00
Sanitation Fund	\$ 1,458,252	983,251.80	475,000.00
<b>SPECIAL REVENUE FUNDS</b>			
Permanent Fund	\$ -		
Sales Tax Fund	\$ 3,625,000		
Nolan Center Fund	\$ 705,940	485,940.26	\$ 220,000
Parks & Recreation Fund	\$ 1,266,944	\$ 755,676	\$ 511,267
Secure Rural Schools Fund	\$ 1,312,875	\$ 772,875	\$ 540,000
WPSD Local Contribution Fund	\$ 760,000		
911 Surcharge Fund	\$ 35,000		
CPV Fund	\$ 138,868		
Transient Tax Fund	\$ 113,762		
Marian Glenz Fund	\$ 10,000		
Bird Fest Fund	\$ 8,000		
Hospital Legacy Fund	\$ -		
Borough Organizational Fund	\$ 50,000		
Economic Recovery Fund	\$ 50,000		
<b>DEBT SERVICE FUND</b>	\$ 242,875		
<b>CAPITAL PPROJECTS FUNDS</b>			
Residential Construction Fund	\$ 1,750,000		
Industrial Construction Fund	\$ 205,000		

## CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO. 06-24-1870

## A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADOPTING THE BUDGET FOR ALL FUNDS OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, FOR THE FISCAL YEAR 2024-2025

WHEREAS, the Borough Assembly sitting as the Board of Equalization on May 13, 2024, assessed and equalized all real property within the City and Borough of Wrangell; and

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

WHEREAS, the Assembly at their regular meeting held May 28, 2024, approved a mill rate of 9.75 mills for the Wrangell Service Area, 4.0 mills for property outside the Service Area, and 4.0 mills for the tax differential zone as described in 5.04.310 (a); and

WHEREAS, the Assembly of the City and Borough of Wrangell, Alaska has been presented with the proposed budget for the fiscal year 2024-2025 in accordance with the Home Rule Charter of the City and Borough of Wrangell, Section 5-2; and

WHEREAS, the Assembly held an official public hearing on May 28, 2024, on the proposed budget in accordance with Charter Section 5-3; and

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

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

Section 1. The General Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$8,141,887 is hereby adopted.

Section 2. The Nolan Center Special Revenue Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$705,940 is hereby adopted.

Section 3. The Sales Tax Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$3,625,000 is hereby adopted.

Section 4. The Parks & Recreation Special Revenue Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$1,266,944 is hereby adopted.

Section 5. The Borough Organizational Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$50,000 is hereby adopted.



Section 6. The Transient Tax Fund Budget for the Fiscal Year 2024-2025 in the amount of \$113,762 is hereby adopted.

Section 7. The Commercial Passenger Vessel Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$138,868 is hereby adopted.

Section 7. The Secure Rural Schools Budget, for the Fiscal Year 2024-2025, in the amount of \$1,312,875 is hereby adopted.

Section 8. The Economic Recovery Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$50,000 (last year was \$0) is hereby adopted.

Section 9. The Permanent Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$0 (last year was \$0) is hereby adopted.

Section 10. The Debt Service Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$242,875 is hereby adopted.

Section 11. The Residential Construction Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$1,750,000 is hereby adopted.

Section 12. The Industrial Construction Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$205,000 is hereby adopted.

Section 13. The Sewer Utility Enterprise (Wastewater) Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$836,455 is hereby adopted.

Section 14. The Sanitation Enterprise Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$1,458,252 is hereby adopted.

Section 15. The Electric Utility Enterprise Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$5,725,622 is hereby adopted.

Section 16. The Water Utility Enterprise Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$20,475,764 is hereby adopted.

Section 17. The Port & Harbor Enterprise Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$3,709,623 is hereby adopted.

Section 18. The Hospital Legacy Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$0 is hereby adopted.

Section 19. The WPSD Local Contribution Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$760,000 is hereby adopted.

Section 20. The Marian Glenz Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$10,000 is hereby adopted.

Section 21. The Birdfest Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$8,000 is hereby adopted.

Section 22. The 911 Surcharge Fund, for the Fiscal Year 2024-2025, in the amount of \$35,000 (last year was \$0) is hereby adopted.

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

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 25th DAY OF JUNE 2024.

CITY & BOROUGH OF WRANGELL

\_\_\_\_\_  
Patricia Gilbert, Borough Mayor

ATTEST:  
Kim Lane, MMC, Borough Clerk



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

# CITY & BOROUGH OF WRANGELL FY 2025 ADOPTED ANNUAL BUDGET



## CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO. 06-24-1870

## A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADOPTING THE BUDGET FOR ALL FUNDS OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, FOR THE FISCAL YEAR 2024-2025

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CITY & BOROUGH OF WRANGELL

\_\_\_\_\_  
Patricia Gilbert, Borough Mayor

ATTEST:  
Kim Lane, MMC, Borough Clerk

# INTRODUCTION





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			ORGANIZATIONAL-WIDE STRATEGIC GOALS	
			BOROUGH MANAGER'S NOTE	
			POLICIES & ASSUMPTIONS	
			SUMMARY OF FUNDS	
	GENERAL FUND	11000	000	GENERAL FUND SUMMARY
11000		001	ADMINISTRATION	
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11000	034	LIBRARY		
SPECIAL REVENUE FUNDS	20000	000	PERMANENT FUND	
	21000	121-125	NOLAN CENTER	
	22000	000	SALES TAX	



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | INTRODUCTION



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

SECTION	FUND	DEPT	DESCRIPTION	PAGE(S)
SPECIAL REVENUE FUNDS	24000	141-143	PARKS & RECREATION	
	25000	000	SECURE RURAL SCHOOLS	
	26000	000	WPSD LOCAL CONTRIBUTION FUND	
	28000	000	TRANSIENT TAX	
	28010	000	CPV FUND	
	28020	000	MARIAN GLENZ FUND	
	28030	000	BIRDFEST FUND	
	11110	000	BOROUGH ORGANIZATIONAL FUND	
	11125	000	HOSPITAL LEGACY FUND	
	11130	000	911 SURCHARGE FUND	
	53000	000	ECONOMIC RECOVERY FUND	
CONSTRUCTION FUNDS	50000		RESIDENTIAL CONSTRUCTION FUND	
	52000		INDUSTRIAL CONSTRUCTION FUND	
DEBT SERVICE FUND	16000		DEBT SERVICE FUND	
ENTERPRISE FUNDS	70000		WRANGELL MUNICIPAL LIGHT & POWER	
	72000		WATER	
	74000		PORT & HARBORS	
	76000		WASTEWATER	
	78000		SANITATION	
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## ACKNOWLEDGMENTS

### MAYOR & ASSEMBLY:

Patricia Gilbert, **Mayor**    October 2024  
David Powell, **Vice Mayor**    October 2025  
Bob Dalrymple, **Assembly Member**    October 2024  
Michael Otteson, **Assembly Member**    October 2026  
Anne Morrison, **Assembly Member**    October 2026  
Jim DeBord, **Assembly Member**    October 2024  
Brittani Robbins, **Assembly Member**    October 2025

### PREPARED BY:

Mason Villarma, **Borough Manager**

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

Kim Lane, **Borough Clerk**  
Amber Al-Haddad, **Capital Facilities Director**  
Kathleen Thomas, **Economic Development Director**  
Jordan Bunes, **Fire Chief**  
Vacant, **Chief of Police**  
Tom Wetor, **Public Works Director**  
Sarah Scambler, **Library Director**  
Jeanie Arnold, **Nolan Center Director**  
Lucy Robinson, **Parks & Recreation Director**  
Dwight Yancey, **Interim Electrical Superintendent**  
Steve Miller, **Harbormaster**



## FY 2025 BUDGET DEVELOPMENT CALENDAR

### FEBRUARY:

- Friday, February 23rd New Director Budget Orientation/Best Practices
- Monday, February 26th Budget Workbook Sent to Department Directors

### MARCH:

- Friday, March 8th General Fund Operating Budgets Due
- Friday, March 15th Special Revenue Operating Funds Due (MY)
- Friday, March 22nd Enterprise Operating Funds Due (MY)  
Maintenance & Interdepartmental Charges Due (Tom, Steve, and Lucy)

### APRIL:

- Monday, April 1st - 15th Capital Projects Final Re-appropriation Analysis
- Monday, April 1st - 31st Draft Operating Budget Compiled  
Manager/Finance Director Review and Director Meetings

### MAY:

- Wednesday, May 1st Statutorily Required Date for FY 2025 WPSD  
Budget Transmittal to CBW
- Friday, May 14th WPSD Local Contribution Approval

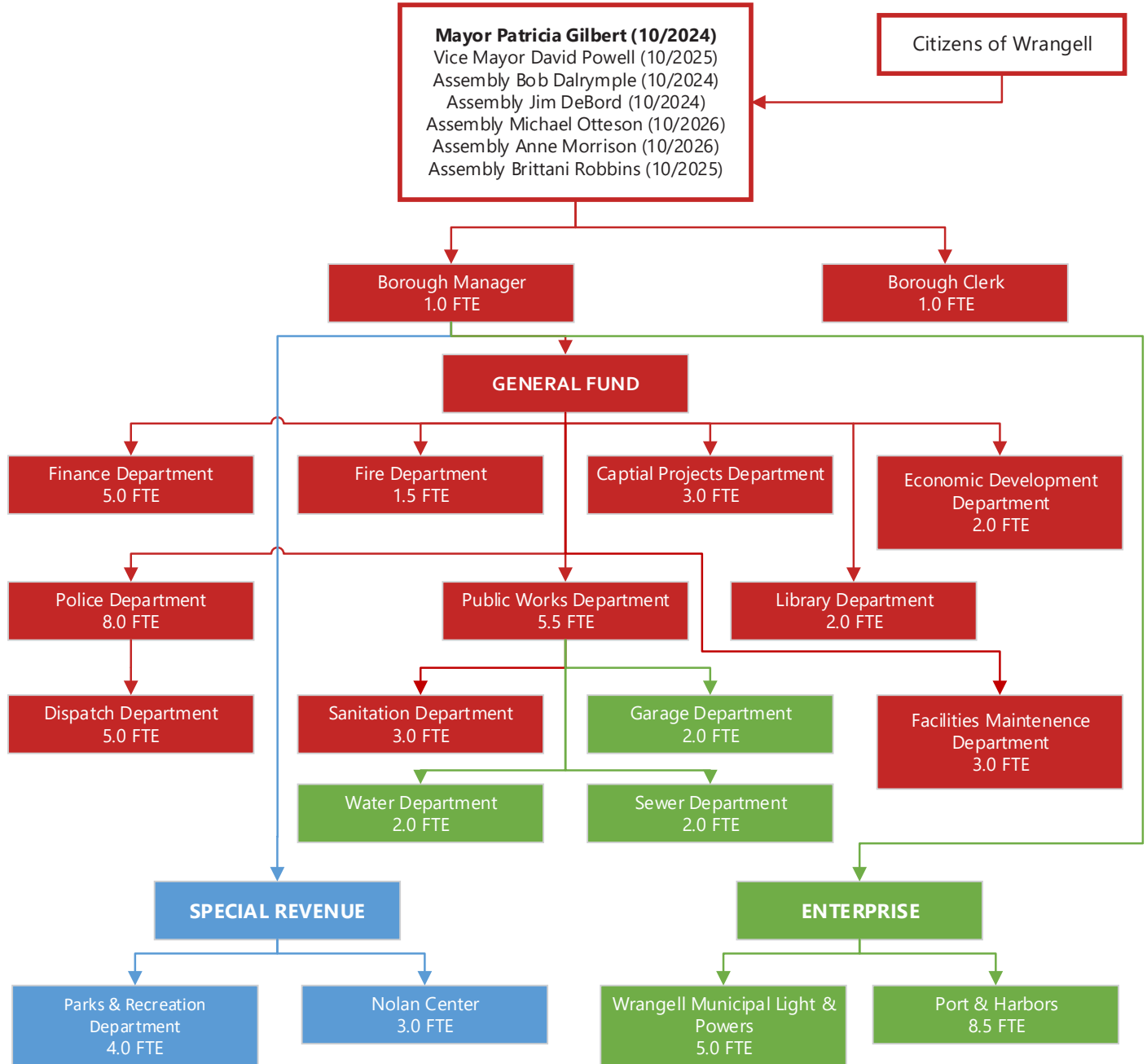
### JUNE:

- Wednesday, June 5th Assembly Budget Work Session  
Draft Budget Sent to Assembly
- Thursday, June 20th Budget Revision Work Session
- Tuesday, June 25th FY 2025 Official Budget Public Hearing (Regular Assembly Meeting)  
**FY 2025 Budget Adoption**

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



### ORGANIZATIONAL CHART



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

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

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



## MISSION STATEMENT

The City and Borough of Wrangell will maximize opportunities for economic development while retaining an attractive, sustainable, and secure environment ensuring the prosperity of businesses, residents and visitors alike. We are committed to providing quality services in a cost-effective manner through responsible and professional leadership.

## VISION STATEMENT

The City and Borough of Wrangell is dedicated to providing a secure and vibrant community environment that fosters recreational, education and economic prosperity while preserving and maintaining neighborhoods and public amenities, generating community pride, and encouraging active citizen participation. It is a community that embraces its rich history and culture.

## CODE OF ETHICS

We, the employees of the City and Borough of Wrangell are committed to the highest standards of ethical conduct that reflect:

**Accountability:** Provide quality services. Deliver results that make a positive difference, be accountable for the decisions we make, and fulfill personal commitments to others. Deploy the public process to ensure engagement from community members and agency partners.

**Honesty:** Be open and truthful in our relationships with our co-workers and customers. Exercise the utmost care as representative of Wrangell.

**Integrity:** Hold as confidential all information accepted in trust. Exhibit conduct that inspires public confidence. Seek no favor or personal gain. Avoid conflicts of interest. Avoid improper influence. Make decisions/take actions in the best interest of the community.



## ORGANIZATION-WIDE STRATEGIC GOALS

The FY 2024 Budget was guided by strategic goals established by a combination of biannual strategic conferences and intermittent leadership meetings. In each of these meetings, department directors were directed to consider how all services and projects align with the strategic goals identified. Services at current levels that were determined to align with the strategic goals were budgeted using a zero-based budget process. The following are the four core organizational-wide strategic goals with actionable items indicated to the right of each goal.

<p><b>QUALITY OF LIFE</b></p> <p>Preserve and improve the life and affordability for all Wrangellites</p>	<p>A) Convene community stakeholders to develop a community wide strategy to improve access to affordable housing, childcare, and employment.</p> <p>B) Develop a long-term plan for Borough rates and user fees that is sustainable for the community and preserves and improves existing services.</p> <p>C) Review the impacts of tourism and develop policies that prioritize the quality of life for all Wrangellites.</p>
<p><b>INFRASTRUCTURE</b></p> <p>Plan and invest in sustainable infrastructure for future generations.</p>	<p>A) Create an infrastructure development plan that is cyclical in nature and perpetually has major maintenance and capital projects segregated in phases of planning, design and construction within completion timelines indicated.</p> <p>B) Identify and pursue funding to address existing capital needs and deferred maintenance.</p> <p>C) Develop capex modeling that allows the Borough to plan for an afford future capital needs.</p> <p>D) Develop an asset management plan for future capital investments.</p>
<p><b>ECONOMIC DEVELOPMENT</b></p> <p>Develop and sell Borough Property to provide affordable housing solutions, expand existing industries, and penetrate new markets</p>	<p>A) Develop Phase I of the Alder Top property and establish criteria for selling this residential property.</p> <p>B) Develop industrial lands such as the 5th and 6th avenue roads that provides access to future private development.</p> <p>C) Formulate and work with committees, community, and other stakeholders to develop a strategic plan for the Old Mill site.</p> <p>D) Expand existing industries through community collaboration and identifying initiatives the Borough can invest resources in for successful outcomes.</p> <p>E) Explore additional industry opportunities with state and federal agencies, private, public and non-profit organizations.</p> <p>F) Revise and develop a robust building permit code and workflow that allows for safe development of land.</p>
<p><b>COMMUNICATIONS</b></p> <p>Improve communications and strengthen relationships within the community and organization.</p>	<p>A) Develop a communication and engagement plan to increase engagement and participation in the decision-making process.</p> <p>B) Identify opportunities to partner with public and private organizations to enhance overall service delivery.</p> <p>C) Support and maintain all boards and commissions of the Borough through continuous engagement in the decision making process.</p> <p>D) Use multi-modal communication to engage the public and attract visitors of Wrangell.</p>



## BOROUGH MANAGER'S NOTE

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## BUDGET & DEVELOPMENT PROCESS

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

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

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

The budget provides four functions:

### 1) THE BUDGET AS A POLICY DOCUMENT

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

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

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

### A) DEBT MANAGEMENT

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

### B) CAPITAL PROJECTS

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

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

### C) FINANCIAL COMPLIANCE AND REPORTING

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

## 2) THE BUDGET AS A FINANCIAL PLAN

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

## 3) THE BUDGET AS AN OPERATIONAL GUIDE

The functions and goals of each department and fund are described in the following sections, along with the objectives planned for the upcoming fiscal year to guide performance and meet those goals. The expenditures are then summarized by department,

fund and for the Borough as a whole. This process assists in maintaining an understanding of the various operations of the Borough and how they relate to each other and to the attainment of the policy issues and goals of the Borough's Assembly.

#### 4) THE BUDGET AS A COMMUNICATION DEVICE

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

##### A) Basis of the budget

- I. The budget is prepared on the modified accrual basis of accounting. This is substantially the same as the cash basis of accounting with the following significant exceptions: 1. Revenues are recognized when they are "measurable and available" which may be before they are collected; and, 2. Expenditures are recognized when the liability is incurred (i.e. when an item is purchased or a service is performed), rather than when payment is made.
- II. The Annual Comprehensive Financial Report (ACFR) of the Borough is prepared on the same basis for the governmental fund types (the general fund, special revenue funds and debt service funds). The budget can be compared to the operating reports in the ACFR for these funds.
- III. The enterprise or proprietary funds are also budgeted on a modified accrual basis, but report on the accrual basis in the annual report. Therefore, the budget for these funds is not directly comparable to the annual report. The primary differences of the accrual basis are:
  - i. Revenues are recognized when earned
  - ii. Collection of assessment principal is recognized as a reduction in receivables rather than as revenue
  - iii. Depreciation of capital assets is recognized as an expense
  - iv. Acquisition of capital assets is recognized as an increase in assets rather than as an expenditure
  - v. Payment of debt principal is recognized as a decrease in liabilities rather than as an expenditure.
- IV. While these differences may be confusing, the basis for budgeting is consistent with state law and is practical both for preparing and managing the budget. The basis for reporting is consistent with generally accepted accounting principles (GAAP) and facilitates the management of the enterprise funds as self-supporting business-like entities.

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## SIGNIFICANT ACCOUNTING & BUDGETING POLICIES

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

### SIGNIFICANT ACCOUNTING POLICIES:

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

- **DEPRECIATION** - Depreciation is recorded on the straight-line basis for all fixed assets and useful lives used to calculate depreciation expenses conform, as much as possible, to industry standards.
- **INVENTORIES** - Inventories of WML&P maintenance equipment and Nolan Center gift shop goods are accounted for under the periodic method on a first in - first out (FIFO) basis. Inventories of maintenance supplies and materials are expensed when consumed.
- **BAD DEBT EXPENSE** - Bad debt expense is accounted for under the indirect (i.e., balance sheet) method. The general fund and each of the five enterprise funds are exposed to bad debts.
- **INVESTMENTS IN DEBT SECURITIES** - All investments in debt securities are considered to be held until maturity and are carried at historical cost. Investments are marked to market on an annual basis separate from the accounting system and market value is reported to management monthly. Premiums and discounts on the purchase of debt securities are amortized on the effective interest methods.
- **ALLOCATION OF INVESTMENT INCOME** - On an annual basis, all interest and investment income will be allocated to all eligible funds. An eligible fund for purposes of defining the investment income allocation process shall be any fund with a cash balance held in the central treasury. The Nolan Center and Parks and Recreation special revenue funds will be excluded from any allocation of investment income as they are primarily funded by the General Fund. Any restricted or standalone cash invested shall be allocated only to that specific fund. For example, the Permanent Fund is a special revenue fund with a restricted purpose and that investment income shall be retained by the fund year-over-year. Additionally, any certificate of deposit restricted in nature (e.g., Barnes Totem Trust) will have interest recorded directly to that asset in its designated fund (i.e., marked to market adjustment)
- **COMPENSATED EMPLOYEE ABSENCES** - Compensated employee absences (annual leave) is expensed as accrued.
- **GRANTS** - Grants from state, federal and nonprofit organizations are accounted for as revenue to the appropriate fund (normally a Capital Project Fund).
- **CAPITAL PROJECTS** - Any capital project in excess of \$25,000 must be easily identifiable in the budget in a separate line item. Capital projects in excess of \$100,000 are normally accounted for in a Capital Project Fund (e.g., Water CIP Fund). If such projects are funded through grants, donations, or revenue generated by the project, such revenues are accounted for directly under the Capital Project Fund. If a project is funded through the transfer of equity from the General Fund or an Enterprise Fund, the transfer is budgeted as a Transfer-In under the Capital Project Fund and a Transfer-Out under the General Fund or Enterprise Fund. All proprietary fund capital projects are closed back to the parent fund through adjusting journal entries. Uncompleted projects are shown as construction in progress and grant revenue for capital construction is accounted for as grant revenue.
- **FIXED ASSETS** - For accounting purposes the minimum level for fixed assets is set at \$5,000 while infrastructure is set at \$10,000.

### SIGNIFICANT BUDGETING POLICIES:

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

- **PRESENTING A BALANCED BUDGET** - Per section 5-3 of the Borough's Charter, the "borough manager shall prepare and submit to the assembly a proposed budget for the next fiscal year, which shall contain detailed estimates of anticipated revenues (including surplus) and proposed expenditure for the year. The total of such proposed expenditures shall not exceed the total of such anticipated revenues". The Borough maintains a liberal interpretation of the Charter allowing for a "balanced budget" to mean that operational expenditures shall not exceed anticipated operating revenues. This interpretation means that if the Borough Assembly would like to spend down or designate a portion of the unrestricted fund balance of a fund and appropriate it to a capital project, such an appropriation would not be considered when evaluating whether the budget is balanced. A balanced budget should only be considered from an operating perspective. If fund balance is spent down to accommodate capital projects, it should be communicated to those in charge of governance in the budget work session prior to budget adoption and the change in fund balance shall be disclosed in the summary of funds within the budget.
- **OPERATING AND CAPITAL BUDGETS** - Authorized expenditures for all funds are divided into separate and distinct capital and operating budgets. Capital budgets include authorized expenditures for acquisitions of fixed assets, minor construction projects, acquisitions of and improvements to land, and direct transfers of equity to capital project funds and other funds (in particular, internal service funds). All other authorized expenditures are contained within operating budgets.
- **LAPSING OF APPROPRIATIONS AND REAPPROPRIATIONS OF CAPITAL EXPENDITURES** - All unencumbered operating budget appropriations lapse at the end of the fiscal year (June 30th). Capital expenditures do not lapse; however, for internal management purposes, capital appropriations are also assumed to lapse at the end of the fiscal year. Capital expenditures which carry forward to future years are reappropriated and are clearly shown as such in the budget. Amounts shown are estimates only. Actual remaining appropriations are reappropriated.
- **INTERNAL BUDGET REDISTRIBUTIONS** - The Borough Manager has the authority to redistribute appropriations between accounts within specific departments of the General Fund and within Enterprise Funds. Authorized expenditures may not be redistributed between operating and capital budgets. Redistributions between certain departments of the General Fund, between different funds or between operating and capital budgets of the same fund, must be approved by the City and Borough of Wrangell Assembly.
- **REVENUES** - For budgeting purposes, revenues for proprietary funds are assumed to be received in cash although, under accrual accounting rules, some revenues are recorded prior to the actual receipt of cash. These revenues include interest receivable, amortizations of discounts on investment securities, and utility fees billed but not yet received. The effect of these non-cash revenues is not considered to be significant enough to be material.
- **GENERAL FUND BALANCE POLICY** - It shall be an internal finance policy that the unrestricted fund balance for the general fund should be held at no less than six months of operating expenses. In the event that the General Fund's unrestricted fund balance falls below this threshold, the Finance Director will notify the Borough Manager and host a work session of the Assembly to informally adopt a strategy to get the General Fund back to a sufficient fund balance.
- **SALES TAX REVENUE ALLOCATION POLICY** - Per Ordinance 1023 of the City and Borough of Wrangell, the Borough shall allocate eighty (80) percent of sales tax revenue to the General Fund (undesignated) and twenty (20) percent to the Wrangell Public School District Local Contribution Fund for funding of operations and school maintenance. The full 20 percent is not meant to necessarily be sent to the WPSD in full year-over-year. A portion of the sales tax allocation should be saved and invested to address unforeseen liabilities and ensure the school remains fiscally sustainable for years to come. The local contribution to the school district is voted on via the Borough Assembly within 30 days of the WPSD Budget being passed.

- **ANNUAL BOROUGH WIDE FEE AND RATE SCHEDULE REVIEW** - Effective during the FY 2024 budget development process and beyond, the Finance Director shall meet with the Borough Assembly no less than annually before the annual budget is passed to review all enterprise fund rates and fees.
- **NATIONAL FOREST RECEIPTS/SECURE RURAL SCHOOLS (SRS) FUNDS** - National Forest Receipts received from the USDA-Forest Service are issued to compensate for Forest Service land that would otherwise be charged property tax within the Borough's jurisdiction. Ninety-seven percent of the land within the City and Borough of Wrangell's municipal boundaries is part of the Tongass National Forest and owned by the Forest Service. Consistent with AS 14.17.410, this funding is eligible for contributions to the Wrangell Public School District. The funds can also be used to address road and school maintenance. SRS Funds are to be recorded and tracked separately in the SRS Special Revenue Fund.
- **INTERFUND LENDING** - Per Ordinance 1019 of the City and Borough of Wrangell, Interfund lending is permissible, however should be infrequent in nature and follow the provisions in section 5.14 of the Wrangell Municipal Code.
- **911 SURCHARGE REVENUE** - All 911 surcharge revenue received from wireless and wired telephone providers shall be recorded in its own special revenue fund and restricted to 911 system maintenance and upgrades.
- **TRANSIENT TAX** - Pursuant to Section 5.06.060 of the Wrangell Municipal code, the proceeds from transient tax shall be used only to develop and implement a visitor industry program.
- **EMPLOYEE TRAVEL** - Travel by Borough employees including the Assembly will be approved during the budget process. Any unplanned travel will need Manager approval prior to the travel date.

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### BUDGET ASSUMPTIONS:

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

- **SALES TAX REVENUE**

Since FY 2017, sale tax revenue has increased year-over-year. From FY 2020 to FY 2024, sales tax figures increased at an average growth rate of 6.1 percent year over year. FY 2024 sale tax revenue is projected to be \$3,800,000. Sales tax revenue for FY 2025 based on FY 2024 remittances and the historical growth rate would be estimated at \$4,031,800. Conditions impacting the Wrangell economy can be summed up to the following points:

1. The economic outlook in the short term remains uncertain for Wrangell. Consumer spending locally and abroad has tightened. The Federal Reserve continues to hold rates while pundits are still speculating whether the financial markets will experience a "hard" or "soft" landing in the post-covid era. Lending rates remain historically high while the housing market in Wrangell continues to remain at unprecedentedly elevated levels.
2. The rate of inflation has shown signs of easing through the monetary policy implemented by the Federal Reserve. In June of 2022, Urban Alaska CPI soared to 12.4 percent y/y. Most recently, the April 2024 CPI report has shown year-over-year inflation at 3.2 percent. Most of the increase in sales tax revenue seen over the past few fiscal periods was primarily attributable to inflation as opposed to increases in underlying consumer activity. Consumers in Wrangell are reducing spending levels to compensate for the increase in goods and services.



3. Pre-pandemic tourism levels were slated to return to Wrangell. However, with other disruptions in the region and other cancellations due to bankruptcy and maintenance, tourism levels remain historically low for the beginning of FY 2025.
4. The fishing industry continues to face strong headwinds in the current fiscal year. The southeast Dungeness fishery was a disappointment for the community and permit holders in the salmon fisheries remain uncertain of the volume they will harvest for the FY 2025 season. Volatility in the commercial fishing industry severely impacts spending in the Marine Service Center (impacting user revenues and sales tax).
5. Reduced workforce participation and labor shortages in Wrangell and regionally, continue to impact the growth rate of businesses, further impacting the sales tax projection.

With the above points in mind, the Borough is estimating sales tax revenue to be in the range of \$3,500,000 and \$4,000,000. \$3,625,000 would be a 4.6 percent decrease from FY 2024 estimated levels. With the heightened economic uncertainty, the Borough feels this a conservative revenue benchmark. Sales tax revenue will therefore be allocated as follows:

General Fund (80% Allocation)	\$2,900,000
WPSD Local Contribution Fund (20% Allocation)	\$725,000
Total	\$3,625,000

- **ENTERPRISE FUND USER REVENUES** – In advance of FY 2025, the Borough Assembly approved the following rate increases:
  - WML&P Fund – Rounded up to closest quarter cent (w/nominal impact to rates)
  - Water Fund – 3 percent increase across all rates w/ immaterial exceptions
  - Port & Harbors Fund – 3 percent increase across all rates w/ immaterial exceptions
  - Sewer Fund – 3 percent increase across all rates w/ immaterial exceptions
  - Sanitation Fund – 3 percent increase across all rates with immaterial exceptions

Each of the primary user revenues assumes that consumption (i.e., underlying activity) will be no less than 3 percent of the FY 2024 estimates. Generally, to forecast the FY 2025 enterprise fund revenues, the FY 2024 estimated value was multiplied by the adopted rate increase less 2 percent for a possible reduction in demand for products and services offered by the Borough's enterprise funds.

- **INSURANCE ASSUMPTIONS:** As the renewal process timeline parallels the budget cycle, insurance figures must be projected until finalized in June. Assumptions over insurance by type are as follows. The projected insurance total for liability, property and other coverage types (excluding health) are allocated on a prorated basis using the prior year's premiums by fund and department:
  - **HEALTH COVERAGE:** Through conversations with our insurance brokers, the Borough is expected to experience a 3.9 percent increase to premiums in FY 2025, meaning the Borough's health insurance premiums are estimated to stay relatively the same as in the prior year. That said the Borough is paying for 80 percent of total employee healthcare premiums as opposed to 85 percent in FY 2024. The Borough is also enrolled in Premera Blue Cross's Optiflex program which could allow for increased savings if the sum of premiums paid is less than claims paid out to employees. Conservatively, the Borough estimates premiums to increase at 3.9 percent.
  - **PROPERTY AND VEHICLES:** Actual property insurance premiums were received prior to budget development. Nominal increases in premiums resulted in the overall insured value. 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:** Liability premiums increased by 22 percent year over year. This increase is attributable to higher payroll costs incurred by the Borough in FY 2025.
- **FUEL COSTS:** Administration is estimating that the average fuel cost will be 8 percent higher compared to the prior year. The April 2024 CPI report for Urban Alaska demonstrated a 9.9 percent year-over-year increase in energy prices. The Borough is confident that an 8 percent increase is a significant enough margin to operate under and will come to the Assembly for a budget amendment if fuel prices increase drastically. The assumption is that the political climate in the energy sector will remain the same.
- **CREDIT CARD CONVENIENCE FEE:** The credit card merchant fees will be passed onto the card user when a customer is paying any taxes (property or sales tax) with a credit card. This will not apply to utility or moorage credit card payments which are absorbed by rates.
- **PERSONNEL ADDITIONS:** The FY 2025 Budget includes a net increase in two funded positions. The Borough added a Harbor Maintenance position, a Public Works Maintenance position, and a Senior Project Manager position. The Borough also plans to lay-off one position in the Police Department during FY 2025 as staffing levels provide coverage well over the need demonstrated. The net impact to the Borough for the increase in staffing is projected to be \$366,396 for Salaries and Employer Costs combined. This increase in the workforce is strategically targeted on executing capital projects and conducting maintenance activities at a more efficient rate in hopes to realize cost savings in the long-run.

Despite adverse conditions in the labor market, the Borough will come into FY 2025 with a low position vacancy rate and could be potentially fully staffed by the end of July. No other reductions or increases to the workforce are projected at this time.

\*\*\*\*\*



Fund Type	Fund Description	Fund #	Estimated Beginning Fund Balance	Budgeted Revenues & Transfers-In	Budgeted Expenditures & Transfers-Out	Estimated Ending Fund Balance
General Fund	General Fund (Operating)	11000	\$ 8,651,179	\$ 7,384,985	\$ 8,564,775	\$ 7,471,389
	General Fund Restricted	11000	\$ 3,740,000	\$ 149,600	\$ -	\$ 3,889,600
	General Fund CIP	11300	\$ -	\$ 2,239,500	\$ 2,239,500	\$ -
	<b>General Fund Consolidated</b>	<b>11000 &amp; 11300</b>	<b>\$ 12,391,179</b>	<b>\$ 9,774,085</b>	<b>\$ 10,804,275</b>	<b>\$ 11,360,989</b>
Debt Service Fund	Debt Service Fund	16000	\$ -	\$ 242,875	\$ 242,875	\$ -
	<b>Permanent Fund &lt;A&gt;</b>	<b>20000</b>	<b>\$ 10,439,371</b>	<b>\$ 486,239</b>	<b>\$ -</b>	<b>\$ 10,925,610</b>
Special Revenue Funds	Nolan Center Operating Funds	21000, 21010, 21020 & 21030	\$ -	\$ 485,940	\$ 485,940	\$ -
	Nolan Center CIP Fund	21300	\$ 200,000	\$ 220,000	\$ 220,000	\$ 200,000
	Barnes Memorial Fund	21012	\$ -	\$ -	\$ -	\$ -
	<b>Nolan Center Fund Consolidated</b>	<b>22000</b>	<b>\$ 200,000</b>	<b>\$ 705,940</b>	<b>\$ 705,940</b>	<b>\$ 200,000</b>
	Sales Tax Fund	24000, 24010, 24020 & 24030	\$ 1,440,520	\$ 755,676	\$ 755,676	\$ 1,440,520
	Parks & Recreation Operating Fund	24300	\$ -	\$ 1,014,365	\$ 1,014,365	\$ -
	<b>Parks &amp; Recreation Consolidated &lt;B&gt;</b>	<b>25000</b>	<b>\$ 1,440,520</b>	<b>\$ 1,770,041</b>	<b>\$ 1,770,041</b>	<b>\$ 1,440,520</b>
	Secure Rural Schools Operating Fund	25000	\$ 1,861,187	\$ 880,000	\$ 1,312,875	\$ 1,428,312
	Secure Rural Schools CIP Fund	25300	\$ 31,385	\$ 540,000	\$ 540,000	\$ 31,385
	<b>Consolidated Secure Rural Schools Fund</b>	<b>26000</b>	<b>\$ 1,892,572</b>	<b>\$ 1,420,000</b>	<b>\$ 1,852,875</b>	<b>\$ 1,459,697</b>
Construction Funds	WPSD Contribution Fund	26000	\$ 868,158	\$ 765,000	\$ 760,000	\$ 873,158
	Transient Tax Fund	28000	\$ 177,250	\$ 63,510	\$ 113,762	\$ 126,998
	CPV Excise Tax Fund	28010	\$ 342,915	\$ 70,418	\$ 138,868	\$ 274,465
	Residential Construction Fund	50000	\$ 1,031,620	\$ 1,120,000	\$ 1,750,000	\$ 401,620
	Industrial Construction Fund	52000	\$ 469,706	\$ 204,250	\$ 205,000	\$ 468,956
	Mill Property Development Fund *	53000	\$ 1,290,034	\$ -	\$ 50,000	\$ 1,240,034
	Light & Power Operating Fund	70000	\$ 3,037,696	\$ 5,391,970	\$ 5,725,622	\$ 2,704,044
	Light & Power CIP Fund	70300	\$ -	\$ 1,010,996	\$ 1,010,996	\$ -
	<b>Light &amp; Power Consolidated</b>	<b>72000</b>	<b>\$ 3,037,696</b>	<b>\$ 6,402,966</b>	<b>\$ 6,736,618</b>	<b>\$ 2,704,044</b>
	Water Operating Fund	72300	\$ 533,306	\$ 986,705	\$ 1,104,975	\$ 415,036
Water CIP Fund	72300	\$ -	\$ 15,774,841	\$ 15,774,841	\$ -	
Enterprise Funds	<b>Water Fund Consolidated</b>	<b>74000, 74010, 74020, 74030</b>	<b>\$ 533,306</b>	<b>\$ 16,761,546</b>	<b>\$ 16,879,816</b>	<b>\$ 415,036</b>
	Port & Harbor Fund (Parent)	74000, 74010, 74020, 74030	\$ 2,908,527	\$ 2,095,878	\$ 3,457,086	\$ 1,547,318
	Harbor CIP Fund	74300	\$ -	\$ 2,034,851	\$ 2,034,851	\$ -
	<b>Port &amp; Harbor Consolidated</b>	<b>76000</b>	<b>\$ 2,908,527</b>	<b>\$ 4,130,729</b>	<b>\$ 5,491,938</b>	<b>\$ 1,547,318</b>
	Wastewater Operating Fund	76000	\$ 1,069,571	\$ 832,583	\$ 836,455	\$ 1,065,699
	Wastewater CIP Fund	76300	\$ -	\$ 40,000	\$ 40,000	\$ -
	<b>Wastewater Consolidated</b>	<b>78000</b>	<b>\$ 1,069,571</b>	<b>\$ 872,583</b>	<b>\$ 876,455</b>	<b>\$ 1,065,699</b>
	Sanitation Operating Fund	78000	\$ 323,460	\$ 957,111	\$ 1,303,551	\$ (22,980)
	Sanitation CIP Fund	78300	\$ -	\$ 475,000	\$ 475,000	\$ -
	<b>Sanitation Consolidated</b>	<b>78300</b>	<b>\$ 323,460</b>	<b>\$ 1,432,111</b>	<b>\$ 1,778,551</b>	<b>\$ (22,980)</b>
Miscellaneous Funds	Borough Organization Fund	11110	\$ 312,497	\$ -	\$ 50,000	\$ 262,497
	Hospital Legacy Fund	11125	\$ 38,244	\$ -	\$ -	\$ 38,244
	911 Surcharge Fund	11130	\$ 97,224	\$ 48,000	\$ 35,000	\$ 110,224
	Marian Glenz Fund	28020	\$ 21,832	\$ -	\$ 10,000	\$ 11,832
	Bird Fest Fund	28030	\$ 1,977	\$ 8,000	\$ 8,000	\$ 1,977

**Finance Director Comments**

- 1) All balances above are unaudited and are subject to change as a result of FY24 year-end audit adjustments
- 2) Enterprise Fund Net Position is shown net of investment in capital assets to underscore the balance that is unrestricted
- 3) Fund Balance or Net Position does not = cash. Fund Balance or Net Position net of investment in capital assets is the accumulated retained earnings since the beginning of the fund. It can also be thought as working capital for purposes of budgeting and modeling.

**Tickmark Legend**

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

Item a.

# GENERAL FUND



# PURPOSE

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

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

## GENERAL FUND DEPARTMENTS

Administration-001

Clerk & Assembly-002

Finance-003

Fire-012

Police-013

Corrections & Dispatch-014

Public Safety Building-015

Public Works-021

Garage-022

Streets-024

Cemetery-026

Capital Facilities-029

Economic Development-032

Community Service-033

Library-034

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



Item a.

CITY & BOROUGH OF WRANGELL  
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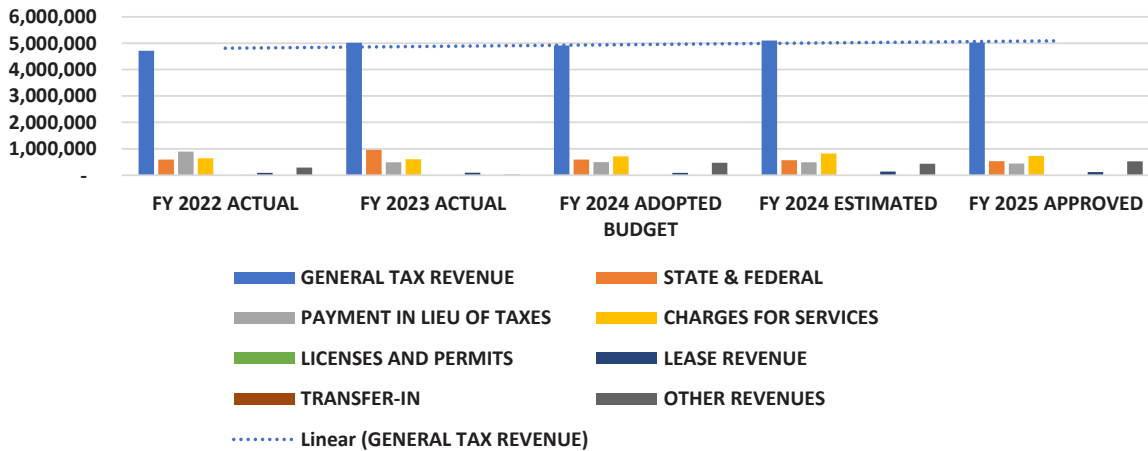
### CITY AND BOROUGH OF WRANGELL 2025 ANNUAL BUDGET

### GENERAL FUND OVERVIEW GENERAL FUND REVENUE DETAIL

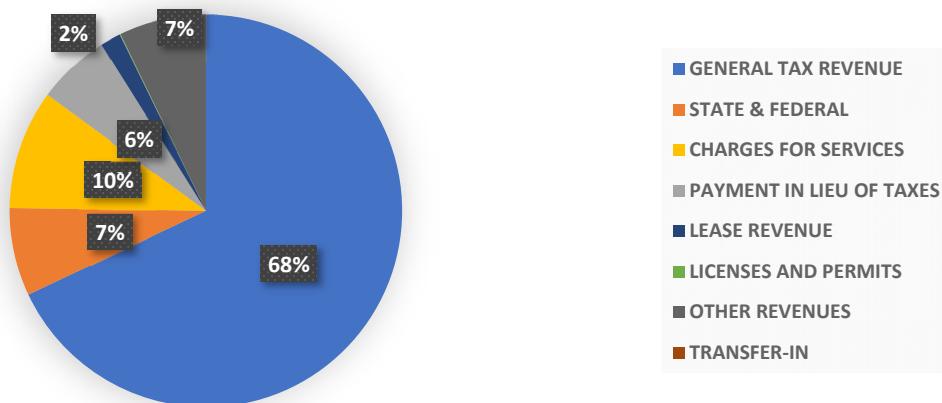
#### SUMMARY OF GENERAL FUND REVENUES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 ESTIMATED	FY 2025 APPROVED	% OF TOTAL REVENUE (FY 2025)
GENERAL TAX REVENUE	4,713,586	5,012,621	4,909,944	5,101,419	5,020,531	68%
STATE & FEDERAL	594,614	963,178	597,223	570,254	534,970	7%
CHARGES FOR SERVICES	640,464	607,697	712,883	827,201	726,233	10%
PAYMENT IN LIEU OF TAXES	895,046	493,042	495,000	489,776	445,000	6%
LEASE REVENUE	91,817	95,694	88,543	138,682	124,000	2%
LICENSES AND PERMITS	9,481	2,469	1,800	5,614	5,250	0%
OTHER REVENUES	293,881	24,684	471,902	435,251	529,000	7%
TRANSFER-IN	-	-	-	-	-	0%
<b>TOTAL REVENUES</b>	<b>7,238,888</b>	<b>7,199,384</b>	<b>7,277,295</b>	<b>7,568,197</b>	<b>7,384,985</b>	<b>100%</b>

#### GENERAL FUND REVENUES BY FISCAL YEAR



#### FY 2025 BUDGETED GENERAL FUND REVENUES BY TYPE



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



### GENERAL FUND OVERVIEW

#### GENERAL FUND APPROPRIATIONS FY 2024

### CITY AND BOROUGH OF WRANGELL

#### 2025 ANNUAL BUDGET

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### GENERAL FUND

GENERAL FUND APPROPRIATIONS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROVED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED	% OF TOTAL APPROPRIATIONS	INCREASE (DECREASE) FROM PY (\$)	INCREASE (DECREASE) FROM PY (%)
001 Administration	\$ 540,040	\$ 475,440	\$ 470,980	\$ 559,246	\$ 485,948	\$ 462,848	8%	\$ (8,132)	-2%
002 Clerk	\$ 223,861	\$ 275,542	\$ 232,169	\$ 241,069	\$ 236,282	\$ 231,148	4%	\$ (1,021)	0%
003 Finance	\$ 855,349	\$ 913,683	\$ 777,529	\$ 786,777	\$ 859,206	\$ 739,094	13%	\$ (38,434)	-5%
012 Fire	\$ 405,385	\$ 331,286	\$ 382,008	\$ 1,105,115	\$ 369,100	\$ 349,775	6%	\$ (32,233)	-8%
013 Police	\$ 1,151,526	\$ 1,244,630	\$ 1,247,627	\$ 1,240,708	\$ 1,313,724	\$ 1,168,380	20%	\$ (79,247)	-6%
014 Corrections & Dispatch	\$ 476,784	\$ 485,360	\$ 452,728	\$ 435,161	\$ 469,043	\$ 466,843	7%	\$ 14,115	3%
015 Public Safety Building	\$ 190,299	\$ 146,390	\$ 270,449	\$ 243,395	\$ 238,535	\$ 222,806	4%	\$ (47,643)	-18%
021 Public Works	\$ 362,563	\$ 463,528	\$ 816,649	\$ 514,563	\$ 551,343	\$ 551,343	13%	\$ (265,307)	-32%
022 PW Garage	\$ 194,742	\$ 263,266	\$ 110,353	\$ 57,130	\$ 109,816	\$ 109,616	2%	\$ (737)	-1%
024 PW Streets	\$ 365,127	\$ 481,977	\$ 511,306	\$ 429,951	\$ 645,988	\$ 635,488	8%	\$ 124,182	24%
026 Cemetery	\$ 6,280	\$ 5,584	\$ 5,109	\$ 2,120	\$ 6,588	\$ 6,088	0%	\$ 979	19%
029 Facilities Maintenance	\$ 202,889	\$ 258,682	\$ 315,607	\$ 439,431	\$ 108,486	\$ 116,536	5%	\$ (199,071)	-63%
030 Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 504,882	\$ 511,267		\$ 511,267	
032 Economic Development/Planning	\$ 148,614	\$ 250,019	\$ 248,381	\$ 214,491	\$ 390,446	\$ 375,446	4%	\$ 127,064	51%
033 Community Service Organizations	\$ 43,000	\$ 50,000	\$ 23,500	\$ 42,222	\$ 51,000	\$ -	0%	\$ (23,500)	-100%
034 Library	\$ 251,332	\$ 320,845	\$ 287,371	\$ 242,121	\$ 269,008	\$ 269,008	5%	\$ (18,363)	-6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,417,791</b>	<b>\$ 5,966,230</b>	<b>\$ 6,151,766</b>	<b>\$ 6,553,498</b>	<b>\$ 6,609,394</b>	<b>\$ 6,215,685</b>	<b>100%</b>	<b>\$ 63,919</b>	

### GENERAL FUND TRANSFERS-OUT

Transfer to Nolan Center (8921)	\$ 242,519	\$ 197,259	\$ 347,284	\$ 243,923	\$ 318,940	\$ 249,440
Transfer to Parks & Recreation (8924)	\$ 1,490,298	\$ 283,736	\$ 685,219	\$ 640,475	\$ 577,489	\$ 554,489
Transfer to Capital Project Funds (8990)	\$ -	\$ 306,453	\$ 957,618	\$ 623,237	\$ 1,545,161	\$ 1,545,161
<A>						
11000 000 8990 Transfer to GF CIP	\$ -	\$ 306,453	\$ 305,030	\$ 130,840	\$ 1,545,161	\$ 1,545,161
11000 125 8990 Transfer to NC CIP	\$ -	\$ -	\$ 370,410	\$ 115,548	\$ -	\$ -
11000 140 8990 Transfer to P&R CIP	\$ -	\$ -	\$ 282,178	\$ 376,850	\$ -	\$ -
Transfer to ERF Fund for Mill Purchase (8953)	\$ -	\$ 1,159,043	\$ -	\$ -	\$ -	\$ -
<b>Total Transfers Out</b>	<b>\$ 1,732,817</b>	<b>\$ 1,946,492</b>	<b>\$ 1,990,121</b>	<b>\$ 1,507,635</b>	<b>\$ 2,441,590</b>	<b>\$ 2,349,090</b>

### Net Revenue Over (Under) Expenditures

Before Transfers-out to NC/P&R/Capital Projects	\$ 300,649	\$ 1,272,658	\$ 1,047,618	\$ 723,797	\$ 958,803	\$ 1,169,299
Net Revenue Over (Under) Expenditures Before Capital Projects	\$ (1,432,168)	\$ 791,662	\$ 15,115	\$ (160,601)	\$ 62,374	\$ 365,370
Net Revenue Over (Under) Expenditures After Capital Projects	\$ (1,432,168)	\$ 485,209	\$ (942,503)	\$ (783,838)	\$ (1,482,787)	\$ (1,179,791)

Estimated Beginning Fund Balance	\$ 10,381,976	\$ 8,949,808	\$ 9,014,743	\$ 9,435,017	\$ 8,651,179	\$ 8,651,179
Estimated Ending Fund Balance	\$ 8,949,808	\$ 9,435,017	\$ 8,150,151	\$ 8,651,179	\$ 7,168,392	\$ 7,471,389

### Tickmark Legend

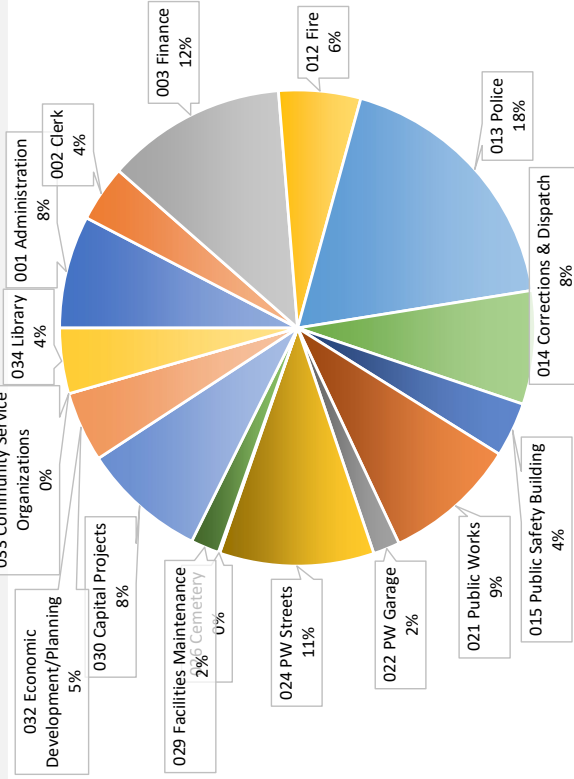
<A> - A detail of capital projects is listed after the General Fund Operating Budgets. The amount in FY 2025 agrees to the sum of CIP appropriations in funds 11300, 21300, 24300, and 25300, <B> - Estimated Fund Balance is at the consolidated level and therefore includes the General Fund CIP fund balance

**GENERAL FUND SUMMARY & SUBSIDIZATION**

**GENERAL FUND SUMMARY**

General Fund Revenues	\$ 7,384,985
General Fund Expenses	\$ 6,215,685
<b>Operating Surplus (Deficit)</b>	<b>\$ 1,169,299</b>
Operating Margin as a % of Revenues	15.83%
<b>Less:</b>	
Transfer to P&R	\$ 554,489
Transfer to Nolan Center	\$ 249,440
<b>Operating Surplus (Deficit) after funding NC and P&amp;R</b>	<b>\$ 365,370</b>
<b>Less: Transfers Out to Capital Projects</b>	<b>\$ 1,545,161</b>
<b>General Fund Surplus (Deficit) after Transfers Out and Projects</b>	<b>\$ (1,179,791)</b>

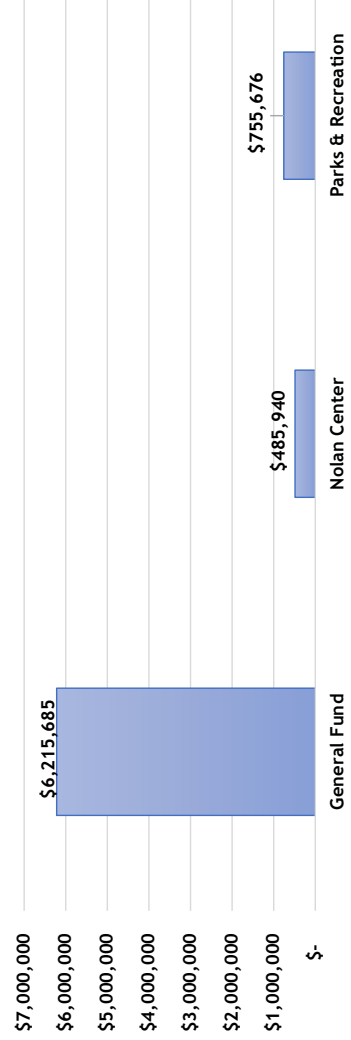
**GENERAL FUND APPROPRIATIONS BY DEPARTMENT**



**GENERAL FUND SUBSIDIZATION OF NOLAN CENTER AND P&R**

<i>For Operations</i>		
Nolan Center	\$ 249,440	
Parks & Recreation	\$ 554,489	
<b>Total</b>	<b>\$ 803,929</b>	
<i>For Capital Projects</i>		
Nolan Center	\$ -	
Parks & Recreation	\$ -	
<b>Total</b>	<b>\$ -</b>	
<b>Total Support from General Fund</b>	<b>\$ 803,929</b>	

**TOTAL EXPENDITURES BY FUND**



Item a.

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



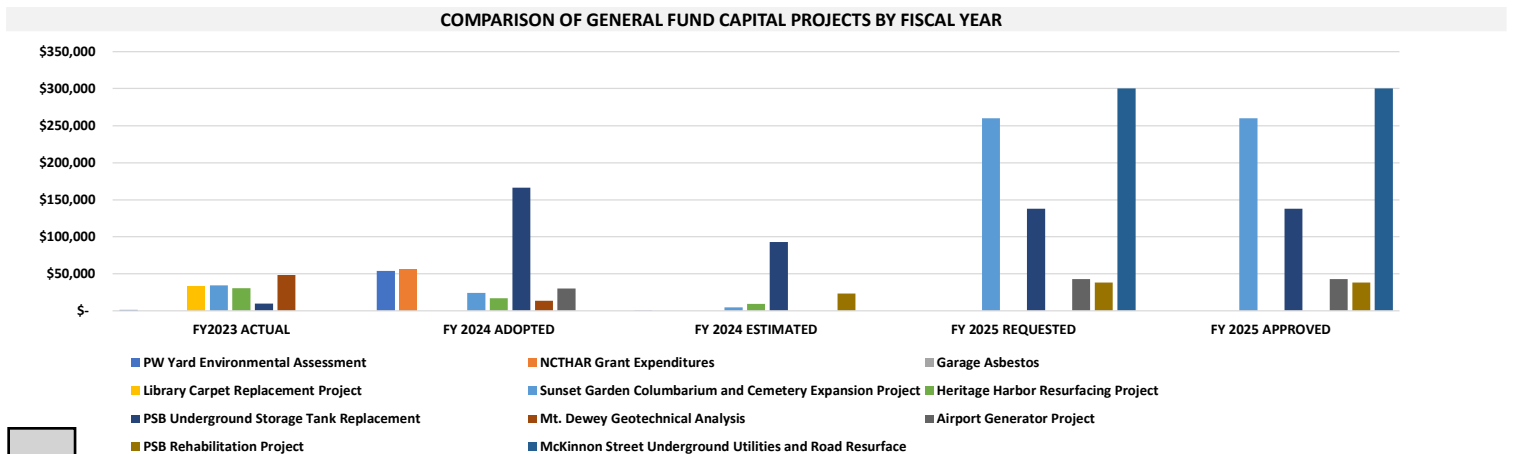
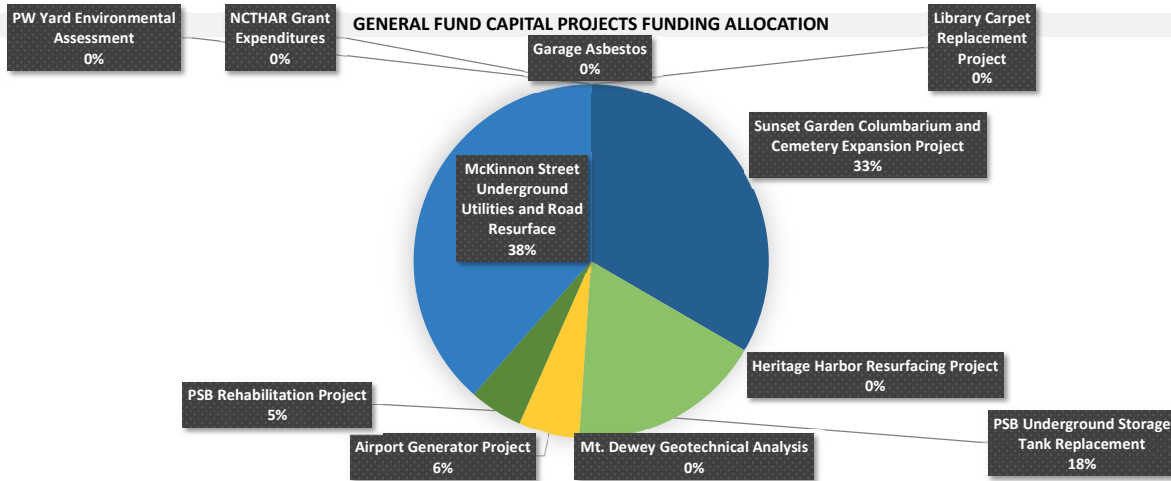
CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund # 11300 (GF CIP Consolidated)

GENERAL FUND  
ALL DEPARTMENTS  
GENERAL FUND CIP FUND

GENERAL CAPITAL PROJECTS FUND TRANSFERS-IN		FY2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED	% OF REVENUE BY SOURCE
11300 000 4910 00 00000	Transfer from General Fund	\$ 306,453	\$ 305,030	\$ 130,840	\$ 1,545,161	\$ 1,545,161	69%
11300 000 4999 48 11006	NCTHAR Grant Revenue	\$ 59	\$ 55,656	\$ -	\$ -	\$ -	0%
11300 000 4999 11 00000	CDBG MS Roof Replacement Project	\$ -	\$ -	\$ -	\$ 694,339	\$ 694,339	
<b>TOTAL REVENUES &amp; TRANSFERS-IN</b>		<b>\$ 306,513</b>	<b>\$ 360,686</b>	<b>\$ 130,840</b>	<b>\$ 2,239,500</b>	<b>\$ 2,239,500</b>	<b>69%</b>

GENERAL FUND CAPITAL PROJECT APPROPRIATIONS		FY2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED	% OF GF CIP APPROPRIATIONS
11300 000 9999 00 11005	PW Yard Environmental Assessment	\$ 1,387	\$ 53,923	\$ 530	\$ -	\$ -	0%
11300 000 9999 48 11006	NCTHAR Grant Expenditures	\$ -	\$ 55,656	\$ -	\$ -	\$ -	0%
11300 000 9999 00 11010	Garage Asbestos	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11300 000 9999 00 11011	Library Carpet Replacement Project	\$ 33,652	\$ -	\$ -	\$ -	\$ -	0%
11300 000 9999 00 11012	Sunset Garden Columbarium and Cemetery Expansion Project	\$ 34,505	\$ 24,104	\$ 4,560	\$ 260,000	\$ 260,000	12%
11300 000 9999 00 11013	Heritage Harbor Resurfacing Project	\$ 30,634	\$ 16,952	\$ 9,448	\$ -	\$ -	0%
11300 000 9999 00 11014	PSB Underground Storage Tank Replacement	\$ 10,122	\$ 166,364	\$ 92,788	\$ 138,000	\$ 138,000	6%
11300 000 9999 00 11015	Mt. Dewey Geotechnical Analysis	\$ 48,475	\$ 13,687	\$ -	\$ -	\$ -	0%
11300 000 9999 00 11016	Airport Generator Project	\$ -	\$ 30,000	\$ -	\$ 43,000	\$ 43,000	2%
11300 000 9999 00 11017	PSB Rehabilitation Project	\$ -	\$ -	\$ 23,514	\$ 38,000	\$ 38,000	2%
11300 000 9999 00 11018	McKinnon Street Underground Utilities and Road Resurface	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	13%
11300 000 9999 00 11019	MS Roof Replacement Project	\$ -	\$ -	\$ -	\$ 1,460,500	\$ 1,460,500	
<b>TOTAL PROJECT EXPENDITURES</b>		<b>\$ 158,774</b>	<b>\$ 360,686</b>	<b>\$ 130,840</b>	<b>\$ 2,239,500</b>	<b>\$ 2,239,500</b>	<b>35%</b>

\*\*\*All General Fund Capital Projects above are accompanied by a project summary in Appendix 6: Approved Capital Projects





## GENERAL FUND | ADMINISTRATION DEPARTMENT

### PURPOSE

The Administration Department is responsible for directing and coordinating the activities of all Borough departments. This includes carrying out Assembly directives, overseeing day-to-day operations and communications, both internally and externally. The department is responsible for supporting directors achieve the established strategical objectives of their departments, respectively.

### KEY ACCOMPLISHMENTS

- Through direct lobbying with our local Senator and Representative, received \$200,000 for the Emergency Access Road Project and a funded School Major Maintenance Grant Request in the amount of \$6,500,000.
- Lobbied directly to the Governor for \$5,000,000 for the Dam Stabilization Project.
- Working as a team with the Capital Projects Director, Economic Development Director, and Public Works Director, Senator Murkowski moved forward \$14,500,000 to the next phase of the congressional appropriation process.
- Continued to work with the Capital Projects Director to create funding approaches to projects and drive high priorities of the Borough.
- Hired a new Police Chief, Fire Chief, Nolan Center Director and Finance Director.
- Coordinated a multiagency response and recovery to the 11.2 Mile Landslide Disaster

### LEVEL OF SERVICE AND BUDGET IMPACT

The FY 2025 budget sufficiently funds the Administration Department.

### DEPARTMENT GOALS

- To leverage relationships with lobbyists as well as government officials to achieve more funding for our infrastructure.
- To continue strengthening relationships with our public, private, tribal and non-profit partners in an effort to pool funding for projects and initiatives.
- To provide housing and industrial lot solutions to the community of Wrangell
- To enhance existing industry and attract new businesses to set-up shop in Wrangell.
- Sustainably fund one road project a year (including underground infrastructure)
- Develop a 5-year strategic plan that drives desired change in Wrangell
- To achieve the 5 main priorities of the Borough Assembly:
  - Public Safety Building Rehabilitation
  - High School Elevator Project
  - Reservoir Bypass Project
  - Foundation for Barge Service Yard Relocation
  - Expand Local Grid Resiliency





### PERSONNEL

**BOROUGH MANAGER,  
MASON VILLARMA  
1.0 FTE**

**FY 2023: 1.0 FTE**

**FY 2024: 1.0 FTE**

**FY 2025: 1.0 FTE**

### PERFORMANCE METRICS

- Enhance tools and processes to improve communications within departments.
- Development of Cost Savings Initiatives
- Customer service quality (to be assessed via surveys)
- Project Completion Rates
- Job Creation
- Investment Attraction
- Employee Turnover Rate

### TRENDS & FUTURE CHALLENGES

- Personnel retention and recruitment.
- Inflation of goods and services needed to conduct operations.
- Limited staff resources to address deferred maintenance and operational challenges passed down for decades.

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

### CITY AND BOROUGH OF WRANGELL 2025 ANNUAL BUDGET

Fund #11000, Dept #001

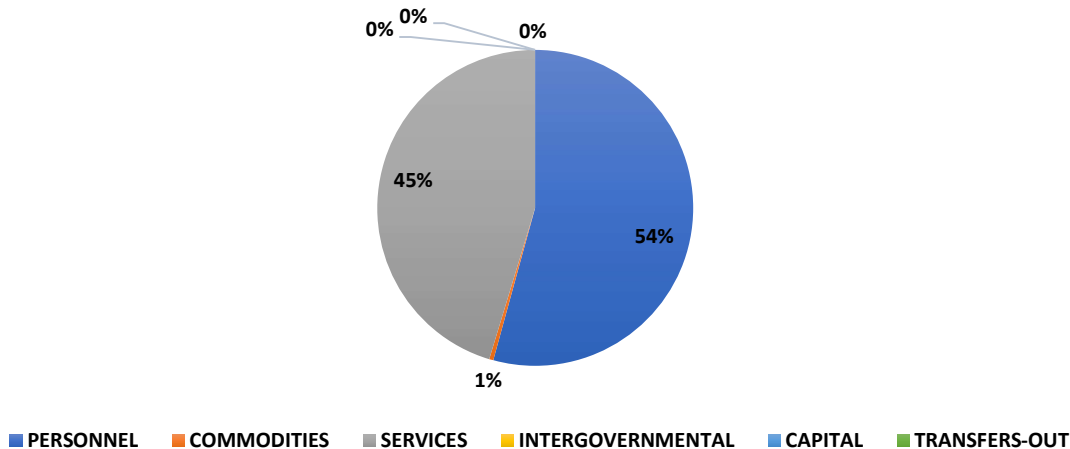
### GENERAL FUND ADMINISTRATION

### SUMMARY OF EXPENDITURES

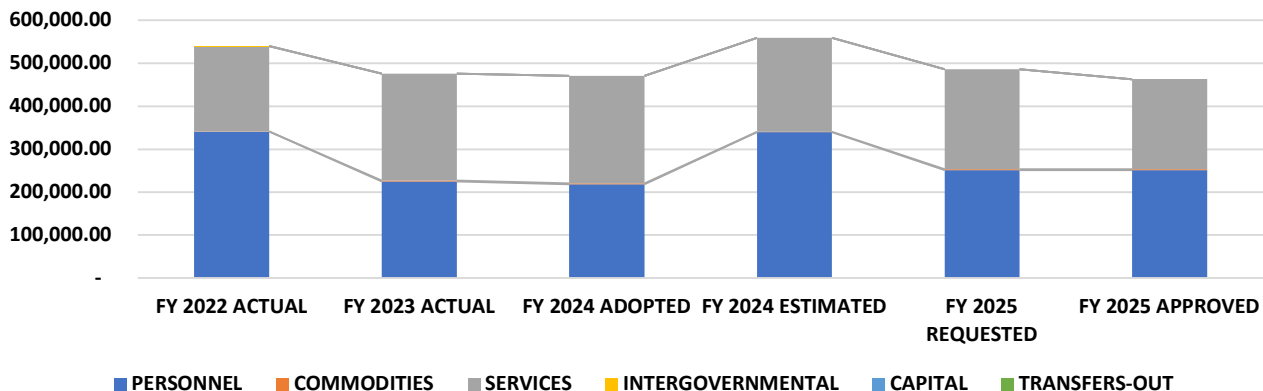
#### SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	340,861	224,819	218,189	339,860	251,241	251,241
COMMODITIES	290	2,172	2,000	515	2,000	2,000
SERVICES	198,020	248,449	250,791	218,871	232,707	209,607
INTERGOVERNMENTAL	868	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>540,040</b>	<b>475,440</b>	<b>470,980</b>	<b>559,246</b>	<b>485,948</b>	<b>462,848</b>

#### FY 2025 BUDGET - ALLOCATION OF EXPENDITURES



#### ADMINISTRATIVE EXPENDITURES BY FISCAL YEAR



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



Item a.

CITY & BOROUGH OF WRANGELL

GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund #11000, Dept #001

GENERAL FUND  
ADMINISTRATIVE DEPARTMENT  
DETAIL OF EXPENDITURES

ADMINISTRATION GENERAL FUND EXPENSES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
11000 001 6001 Salaries & Wages	\$ 240,268	\$ 134,181	\$ 135,600	\$ 229,736	\$ 163,600	\$ 163,600
11000 001 6002 Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
11000 001 6100 Employer Costs	\$ 93,824	\$ 74,917	\$ 69,089	\$ 91,632	\$ 57,641	\$ 57,641
11000 001 7001 Materials & Supplies	\$ 290	\$ 2,172	\$ 2,000	\$ 515	\$ 2,000	\$ 2,000
11000 001 7502 Phone/Internet	\$ 648	\$ 1,089	\$ 705	\$ 705	\$ 705	\$ 705
11000 001 7503 Information Technology	\$ 3,310	\$ 3,890	\$ 6,380	\$ 4,585	\$ 4,000	\$ 4,000
11000 001 7505 Travel, Training, and Professional	\$ 5,352	\$ 12,373	\$ 10,000	\$ 15,000	\$ 10,000	\$ 10,000
11000 001 7507 Memberships & Dues	\$ 1,054	\$ 1,807	\$ 1,200	\$ 1,784	\$ 1,200	\$ 1,200
11000 001 7508 Insurance	\$ 6,104	\$ 29,273	\$ 30,106	\$ -	\$ 14,402	\$ 14,402
11000 001 7519 Professional Services Contractual	\$ 12,841	\$ 4,741	\$ 5,500	\$ 6,770	\$ 5,500	\$ 5,500
11000 001 7520 Attorney, Retainer	\$ 100,144	\$ 134,725	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
11000 001 7530 Lobbying	\$ 72,800	\$ 72,667	\$ 74,400	\$ 74,650	\$ 74,400	\$ 58,800
11000 001 7576 Contingency	\$ 1,120	\$ 257	\$ 7,500	\$ 5,377	\$ 7,500	\$ -
11000 001 7580 Recruitment and Employee Retention	\$ 1,418	\$ 3,349	\$ 3,500	\$ 3,492	\$ 10,000	\$ 10,000
11219 001 70XX CARES Act Off-set (Non-payroll Expenditures)	\$ 868	\$ -	\$ -	\$ -	\$ -	\$ -
11000 001 7900 Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL ADMINISTRATION EXPENSES</b>	<b>\$ 540,040</b>	<b>\$ 475,440</b>	<b>\$ 470,980</b>	<b>\$ 559,246</b>	<b>\$ 485,948</b>	<b>\$ 462,848</b>

JUSTIFICATION & EXPLANATION  
ADMINISTRATIVE DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION		
6001	<b>SALARIES &amp; WAGES</b>		
	BOROUGH MANAGER SALARY		\$ 160,000
	BOROUGH MANAGER VEHICLE STIPEND		\$ 3,600
	<b>TOTAL</b>		<b>\$ 163,600</b>
6100	<b>EMPLOYER COSTS</b>		
	FICA, SBS AND MEDICARE (7.58%)		\$ 12,401
	STATE OF ALASKA PERS (22%)		\$ 35,992
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 9,248
	<b>TOTAL</b>		<b>\$ 57,641</b>
6XXX	<b>CARES ACT OFF-SET - ALL PAYROLL COSTS ELLIGIBLE FOR REIMBURSMENT THROUGH CARES ACT RELIEF FUNDING</b>		
7001	<b>MATERIALS &amp; SUPPLIES - VARIOUS CLEANING SUPPLIES &amp; OFFICE SUPPLIES SUCH AS PRINTER PAPER &amp; INK, LETTER HEAD, AND OTHER MISC. SUPPLIES</b>		
7502	<b>PHONE/INTERNET - ANNUAL ALLOTMENT FOR PHONE LANDLINE, INTERNET SERVICE, AND CELL PHONE</b>		
7505	<b>TRAVEL, TRAINING, &amp; PROFESSIONAL DEVELOPMENT - TRAVEL FOR ADMIN TO LOBBY FOR FUNDING AND ATTEND TRAINING/CONFERENCE OPPORTUNITIES RELEVANT TO THE BOROUGH</b>		
7506	<b>PUBLICATIONS &amp; ADVERTISING - COST TO PUBLISH LEGAL NOTICES, ADVERTISEMENTS, ORDINANCES, BIDS, AND OTHER REQUIRED MATERIALS INCLUDING ELECTION PUBLICATIONS</b>		
7507	<b>MEMBERSHIPS &amp; DUES - SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATIONS</b>		
7508	<b>INSURANCE - ALLOTMENT FOR BUILDING &amp; VEHICLE INSURANCE</b>		
7519	<b>PROFESSIONAL SERVICES CONTRACTUAL - CATERING EXPENSES FOR BOROUGH EMPLOYEE EVENTS (I.E. CHIRSTMAS PARTY &amp; SUMMER PICNIC)</b>		
7520	<b>ATTORNEY, RETAINER - ALLOTMENT FOR ATTORNEY FEES &amp; FUTURE SERVICES</b>		
7524	<b>WRANGELL MEDICAL CENTER LEGACY - EXPENSES RELATED TO THE OLD HOSPITAL PRIOR TO THE CREATION OF THE HOSPITAL LEGACY FUND</b>		
7530	<b>LOBBYING - COST OF FEDERAL AND STATE LOBBYIST CONTRACTS (\$15,600 AND \$43,200 RESPECTIVELY)</b>		
7576	<b>CONTINGENCY - FUNDS AVAILABLE TO ADDRESS UNFORESEEN EXPENSES INCURRED DUE TO EXTRAORDINARY ACTIVITES OR EVENTS</b>		
7580	<b>RECRUITMENT &amp; EMPLOYEE RETENSION - EXPENSES INCURRED RELATED TO RECRUITMENT &amp; HIRING EFFORTS</b>		
70XX	<b>CARES ACT OFF-SET (NON PAYROLL EXPENDITURES) - NON-PAYROLL EXPENSES ELLIGIBLE FOR REIMBURSEMENT THROUGH CARES ACT FUNDING</b>		
7900	<b>CAPITAL EXPENDITURES - CAPITALIZABLE PURCHASES THAT ARE DEPRECIABLE AND INCURRED SPECIFIC TO ADMINISTRATION OPERATIONS</b>		
11219-7900	<b>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.</b>		



## GENERAL FUND | CLERK & ASSEMBLY DEPARTMENT

### PURPOSE

The Borough Clerk's office aims to provide centralized services including, but not limited to records management, public information, and agenda management and assistance Borough Staff, the Borough Assembly, and the citizens of Wrangell.

### KEY ACCOMPLISHMENTS

- Began the process with Laserfiche Records Management systems to completely digitize recent past, present, and future projects, Ordinances, Resolutions and Minutes.
- Continue to assist Department Heads with our Municode Meetings Agenda Management System.
- Completed the annual records destruction.
- Successfully held the 2022 Annual Borough Election.
- Worked with Staff (when necessary) to draft Ordinances.
- Maintained my Registered Parliamentarian status.

### LEVEL OF SERVICE AND BUDGET IMPACT

Budgeted resources are adequate to maintain the current level of service. Increases in the FY2024 budget are due to fees related to necessary services.

### DEPARTMENT GOALS

- Complete the Laserfiche Records Management setup process.
- Continue to centralize public records using Laserfiche.
- Purchase and implement a Cemetery module offered through our new Caselle Accounting System.
- Utilizing the Laserfiche System to maintain the Records repository.
- Onboard pertinent Department Supervisors to utilize the Laserfiche System.
- Continuing my Parliamentary education to become a Professional Registered Parliamentarian.
- Gear up for the 2023 Regular Borough Election.

### TRENDS & FUTURE CHALLENGES

Onboarding the Laserfiche Records Management will be challenging because the current files metadata will need to be modified. Once this process has been completed, inputting, and maintaining records through the disposition flow should be a lot easier.



### PERSONNEL

**BOROUGH CLERK,  
KIM LANE  
1.0 FTE**

**FY 2023: 1.0 FTE**

**FY 2024: 1.0 FTE**

**FY 2025: 1.0 FTE**

### PERFORMANCE METRICS

#### RECORDS MANAGEMENT

- Records Management has been a huge goal of mine. I have continued to work towards 100% completion of the project through Laserfiche. Although I am not quite there yet, I am confident in the process. I would say that I am at 80% of my goal.

#### PROFESSIONAL REGISTERED PARLIAMENTARIAN (PRP)

- I am currently a Registered Parliamentarian (RP). I do see the value in becoming a Professional Registered Parliamentarian, however, studying for the exam is challenging with my workload. This is still a goal of mine and I feel confident that I WILL achieve it, in time. I have the skills and experience to achieve this goal. I would say that I am at 40% of my goal.

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

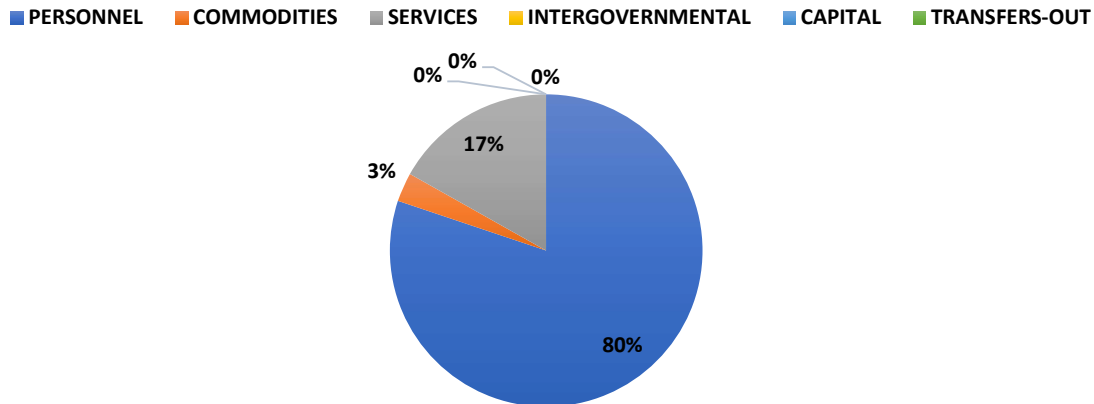
**CITY AND BOROUGH OF WRANGELL**  
**2025 ANNUAL BUDGET**  
*Fund #11000, Dept #002*

**GENERAL FUND**  
**CLERK AND ASSEMBLY**  
**SUMMARY OF EXPENDITURES**

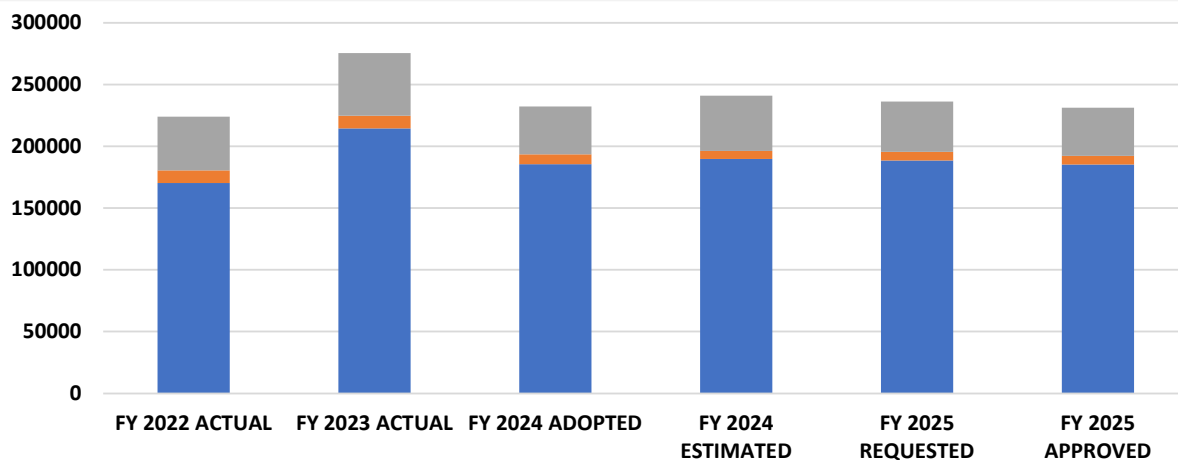
### SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	170,357	214,494	185,505	189,627	188,518	185,245
COMMODITIES	10,057	10,305	8,000	6,527	7,000	7,000
SERVICES	43,447	50,743	38,665	44,914	40,765	38,903
INTERGOVERNMENTAL	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>223,861</b>	<b>275,542</b>	<b>232,169</b>	<b>241,069</b>	<b>236,282</b>	<b>231,148</b>

### FY 2025 BUDGET - ALLOCATION OF EXPENDITURES



### CLERK & ASSEMBLY EXPENDITURES BY FISCAL YEAR



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

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET

Fund #11000, Dept #002

GENERAL FUND  
CLERK AND ASSEMBLY  
DETAIL OF EXPENDITURES

		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
ASSEMBLY & CLERK GENERAL FUND EXPENDITURES		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 002 6001	Salaries & Wages	\$ 92,861	118,875	\$ 108,170	\$ 120,086	\$ 110,029	\$ 110,029
11000 002 6002	Temporary Wages (Election Workers)	\$ 662	1,160	\$ 1,140	\$ 406	\$ 2,354	\$ 1,394
11000 002 6005	Overtime	\$ 156	215	\$ 788	\$ 381	\$ 788	\$ 960
11000 002 6100	Employer Costs	\$ 61,886	69,287	\$ 60,922	\$ 60,156	\$ 60,862	\$ 60,862
11000 002 7001	Materials & Supplies (Election Exp)	\$ 10,057	10,305	\$ 8,000	\$ 6,527	\$ 7,000	\$ 7,000
11000 002 7502	Phone/Internet	\$ 954	998	\$ 1,034	\$ 1,179	\$ 1,034	\$ 1,100
11000 002 7503	Information Technology	\$ 7,342	16,470	\$ 9,333	\$ 16,000	\$ 11,433	\$ 9,333
11000 002 7505	Travel, Training, and Professional	\$ 14,793	24,957	\$ 14,485	\$ 8,598	\$ 14,485	\$ 12,000
11000 002 7506	Publications & Advertising	\$ 27,606	23,099	\$ 19,120	\$ 18,824	\$ 19,120	\$ 19,120
11000 002 7507	Memberships & Dues	\$ 2,913	5,923	\$ 5,628	\$ 5,671	\$ 5,628	\$ 5,800
11000 002 7571	Recording fees	\$ 261	660	\$ 300	\$ 240	\$ 300	\$ 300
11000 002 7572	Records preservation	\$ -	-	\$ 250	\$ -	\$ 250	\$ 250
11000 002 7574	Municipal Code Republishing	\$ 4,370	3,594	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
11000 002 7900	Capital Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -
<b>TOTAL ASSEMBLY &amp; CLERK EXPENDITURES</b>		<b>\$ 223,861</b>	<b>\$ 275,542</b>	<b>\$ 232,169</b>	<b>\$ 241,069</b>	<b>\$ 236,282</b>	<b>\$ 231,148</b>

### JUSTIFICATION & EXPLANATION

CLERK/ASSEMBLY DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION		
6001	<b>SALARIES &amp; WAGES</b>		
	Borough Clerk Regular Wages		\$ 105,029
	Borough Clerk Vehicle Stipend		\$ 3,000
	Borough Clerk Acting Pay		\$ 2,000
	<b>TOTAL</b>		<b>\$ 110,029</b>
6002	<b>TEMPORARY WAGES</b> - ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY ELECTION HELP		
	Election Worker Pay		
6100	<b>EMPLOYER COSTS</b>		
	FICA, SBS AND MEDICARE (7.58%)		\$ 8,340
	STATE OF ALASKA PERS (22%)		\$ 24,206
	GROUP HEALTH, LIFE INSURANCE, AND WORKER'S COMPENSATION		\$ 28,316
	<b>TOTAL</b>		<b>\$ 60,862</b>
7001	<b>MATERIALS AND SUPPLIES</b> - OFFICE PRODUCTS SUCH AS FILE FOLDERS, PRINTER INK, NAME PLAQUES, CALENDARS, PENS, ETC.		
7502	<b>PHONE</b> - DIRECTOR CELL PHONE REIMBURSEMENT & SHARE OF CITY HALL LANDLINE		
7503	<b>INFORMATION TECHNOLOGY</b> - ANNUAL MAINTENANCE FOR CITY WEBSITE, MUNICODE MEETINGS, DOMINION VOTING, AND LASERFICHE. AND COST FOR NEW LASERFICHE MODULE FOR RECORDS MANAGEMENT.		
7505	<b>TRAVEL &amp; TRAINING</b> - COST OF TRAVEL & TRAINING FOR BOROUGH ASSEMBLY AND BOROUGH CLERK FOR AML, SOUTHEAST CONFERENCE, AAMC, AND IIMC.		
7506	<b>PUBLICATION &amp; ADVERTISING</b> - PUBLICATIONS IN THE SENTINEL AND ANNUAL CONTRIBUTION TO KSTK FOR BROADCASTING MEETINGS.		
7507	<b>MEMBERSHIPS &amp; DUES</b> - MEMBERSHIP DUES FOR AML, ACOM, SE CONFERENCE, AAMC, IIMC, NAP, AND NACO.		
7571	<b>RECORDING FEES</b> - DISTRICT RECORDER FEES FOR RECORDING QCD'S, PLATS, ETC.		
7572	<b>RECORDS PRESERVATION</b> - ACID FREE BOOKS FOR MINUTES, RESOLUTIONS, AND ORDINANCES.		
7574	<b>MUNICIPAL CODE REPUBLISHING</b> - FOR CODIFYING ORDINANCES IN THE WRANGELL MUNICIPAL CODE.		



## GENERAL FUND | FINANCE DEPARTMENT

### PURPOSE

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

### KEY ACCOMPLISHMENTS

- Recognition for the Distinguished Budget Presentation Award by the Government Finance Officers Association (GFOA).
- Successfully reduced audit findings from four to two, with an ongoing action plan to reduce to zero findings for FY 2024. No single audit findings were received.
- Initiated the conversion to the new accounting ERP – Tyler Technologies.
- Collaborated with Wrangell Municipal Light & Power to overhaul the new AMI metering system.
- Performed the annual rate review by financially modeling all funds to address future CAPEX and become as self-sustaining as possible in the long-term.

### LEVEL OF SERVICE AND BUDGET IMPACT

The FY 2025 Budget sufficiently funds operations to meet the goals of the Finance Department.

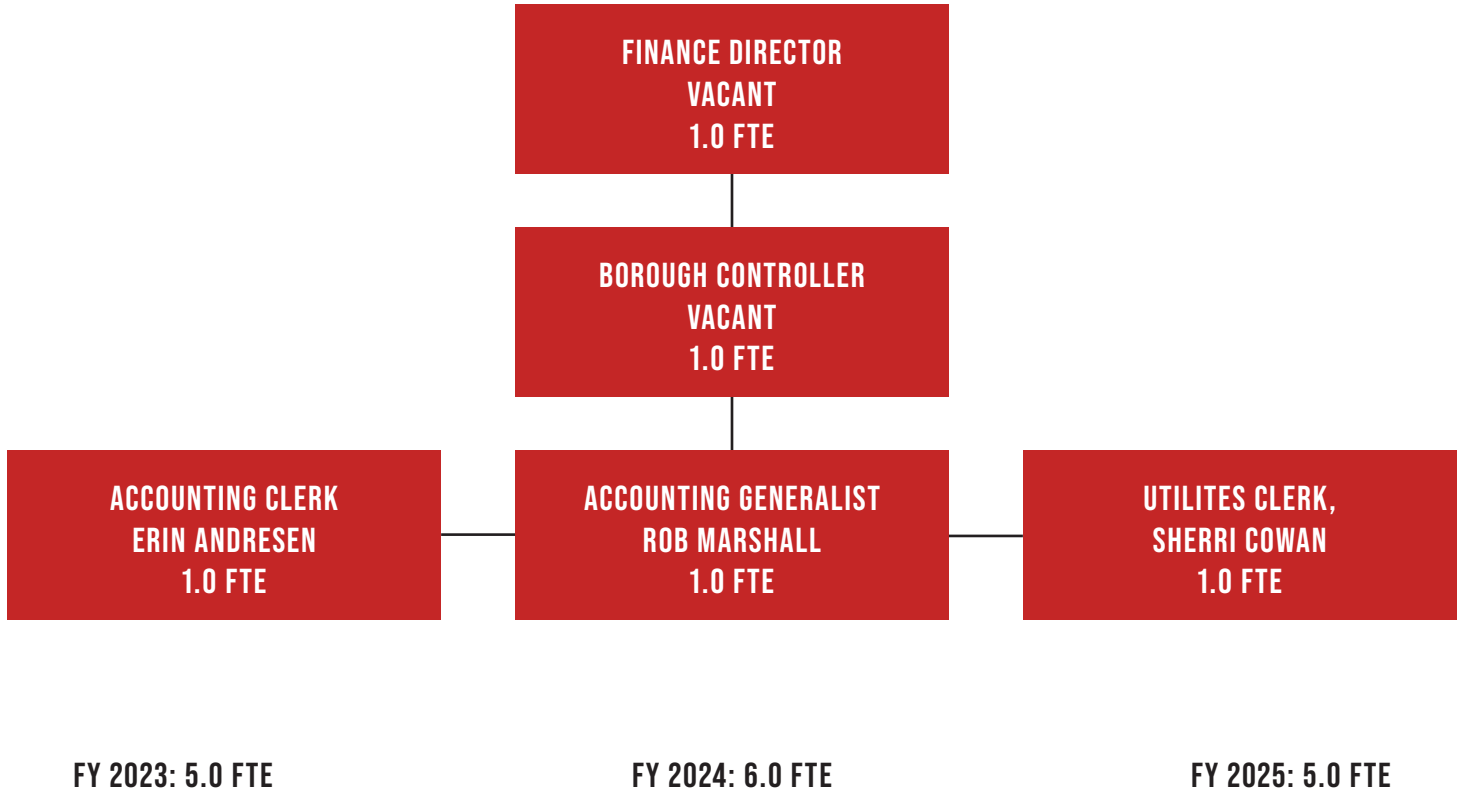
### DEPARTMENT GOALS

- Finalize property tax foreclosure processes for tax years 2017-2022 to reduce delinquencies and liability, enhancing collection rates.
- Initiate foreclosure processes for tax years 2023-2024, establishing a biennial timeline.
- Implement online property and sales tax payment options to improve consumer convenience.
- Enhance transparency and communication regarding state, federal, and municipal policy/regulation changes for Borough employees.
- Support staff development with one member expected to achieve CPA licensure by FY 2026 and another to obtain human resources training certification.
- Develop funding packages for capital projects that align with the Borough's and citizens' best interests.
- Fully staff the Finance Department to enhance support to departments and the public.
- Successfully implement the Tyler Technologies accounting software by fiscal year-end.
- Ensure a smooth transition into FY 2025, adhering to current Collective Bargaining Agreement regulations and policies.





### PERSONNEL



### PERFORMANCE METRICS

To reduce audit findings by no less than two findings a year until a clean audit is issued.

**FY 2023: No Data**

**FY 2024: No Data**

**FY 2025: Reduced by 2**

To receive the GFOA Distinguished Budget Award.

**FY 2023: No Data**

**FY 2024: Awarded**

**FY 2025: TBD**

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund #11000, Dept #003

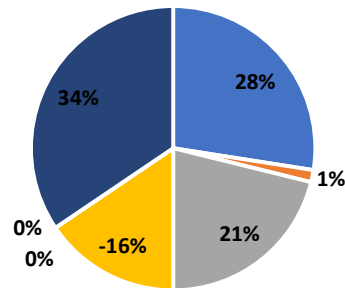
GENERAL FUND  
FINANCE DEPARTMENT  
DETAIL OF EXPENDITURES

### SUMMARY OF EXPENDITURES BY TYPE

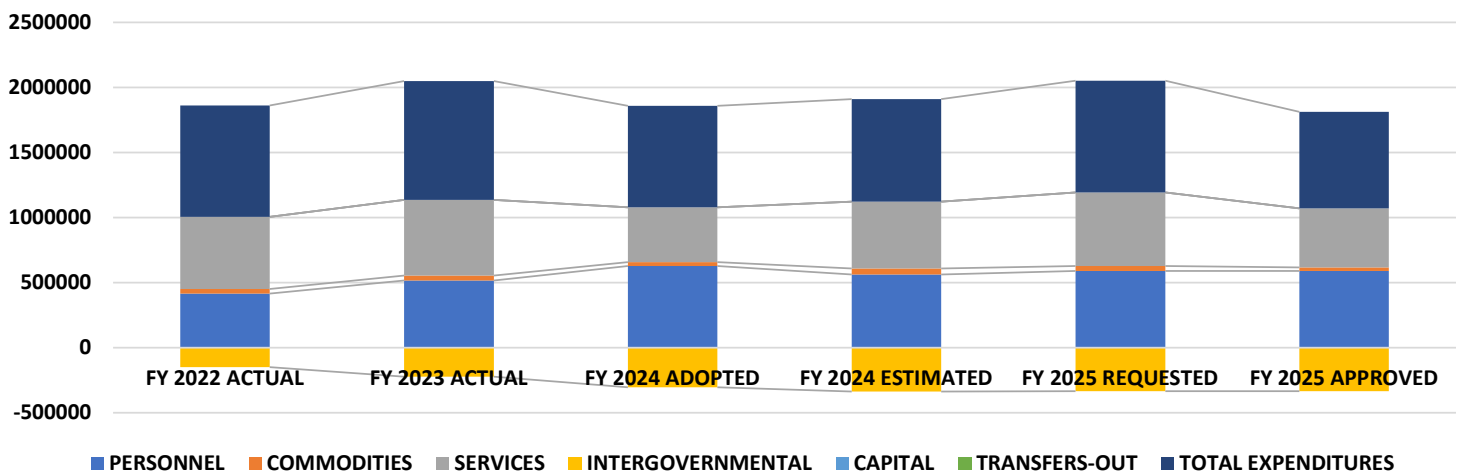
CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	417,578	516,676	629,194	562,024	592,135	589,135
COMMODITIES	35,106	38,731	29,500	46,430	35,000	29,500
SERVICES	551,795	580,145	420,499	514,526	565,550	453,938
INTERGOVERNMENTAL	(149,129)	(221,869)	(301,664)	(336,203)	(333,479)	(333,479)
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>855,349</b>	<b>913,683</b>	<b>777,529</b>	<b>786,777</b>	<b>859,206</b>	<b>739,094</b>

### FY 2025 BUDGET - ALLOCATION OF EXPENDITURES

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



### FINANCE EXPENDITURES BY FISCAL YEAR



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL

2025 ANNUAL BUDGET

Fund #11000, Dept #003

GENERAL FUND

FINANCE DEPARTMENT

DETAIL OF EXPENDITURES

FINANCE GENERAL FUND EXPENDITURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
11000 003 6001 Salaries & Wages	\$ 244,010	322,883	\$ 414,337	\$ 373,409	\$ 380,208	\$ 380,208
11000 003 6005 Overtime	\$ 3,784	794	\$ 4,331	\$ 6,850	\$ 3,335	\$ 3,335
11000 003 6100 Employer Costs	\$ 151,859	185,894	\$ 201,526	\$ 172,766	\$ 199,592	\$ 199,592
11000 003 7001 Materials & Supplies	\$ 12,447	12,116	\$ 9,500	\$ 14,706	\$ 9,500	\$ 9,500
11000 003 7002 Facility Repair & Maintenance	\$ 2,073	4,270	\$ 2,500	\$ 4,922	\$ 2,500	\$ 2,500
11000 003 7003 Custodial Supplies	\$ 2,487	1,227	\$ 1,000	\$ 3,802	\$ 1,000	\$ 2,500
11000 003 7004 Postage & Shipping	\$ 6,934	12,984	\$ 11,000	\$ 13,000	\$ 11,000	\$ 2,500
11000 003 7008 Non-capital Equipment	\$ 3,142	-	\$ -	\$ -	\$ -	\$ 2,500
11000 003 7009 Equipment Repair & Maintenance	\$ -	-	\$ 1,000	\$ -	\$ 1,000	\$ -
11000 003 7011 Equipment Rental Expense	\$ 8,023	8,134	\$ 4,500	\$ 10,000	\$ 10,000	\$ 10,000
11000 003 7199 Misc Expense	\$ 2,459	20	\$ -	\$ -	\$ -	\$ -
11000 003 7501 Utilities	\$ 13,522	10,824	\$ 16,400	\$ 11,502	\$ 13,482	\$ 13,482
11000 003 7502 Phone/Internet	\$ 14,165	14,858	\$ 16,108	\$ 14,758	\$ 16,108	\$ 16,000
11000 003 7503 Information Technology	\$ 176,121	220,207	\$ 164,865	\$ 164,000	\$ 259,000	\$ 200,000
11000 003 7505 Travel, Training, and Professional Development	\$ 15,466	7,085	\$ 9,000	\$ 9,000	\$ 9,000	\$ 6,000
11000 003 7506 Publications & Advertising	\$ -	(997)	\$ -	\$ -	\$ -	\$ -
11000 003 7507 Memberships & Dues	\$ -	95	\$ 520	\$ 586	\$ 750	\$ 750
11000 003 7508 Insurance	\$ 4,217	5,661	\$ 5,103	\$ 328	\$ 8,707	\$ 8,707
11000 003 7509 Bank & Credit Card Fees	\$ 160,159	102,008	\$ 75,000	\$ 100,000	\$ 75,000	\$ 25,000
11000 003 7519 Professional Services	\$ 41,538	22,304	\$ 12,504	\$ 3,002	\$ 12,504	\$ 5,000
11000 003 7540 Auditing Services	\$ 127,098	150,084	\$ 85,000	\$ 170,000	\$ 135,000	\$ 135,000
11000 003 7550 Property Assessment/Appraisal Services	\$ 14,975	55,100	\$ 45,000	\$ 50,350	\$ 45,000	\$ 50,000
11000 003 7603 Charges from Finance	\$ (171,897)	(239,360)	\$ (336,203)	\$ (336,203)	\$ (362,750)	\$ (362,750)
11000 003 7621 Public Works Labor Charges	\$ -	-	\$ -	\$ -	\$ -	\$ -
11000 003 7629 Charges from Capital Facilities	\$ 22,768	17,492	\$ 34,539	\$ -	\$ 29,271	\$ 29,271
11000 003 7900 Capital Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -
<b>TOTAL FINANCE EXPENDITURES</b>	<b>855,349</b>	<b>913,683</b>	<b>777,529</b>	<b>786,777</b>	<b>859,206</b>	<b>739,094</b>

### JUSTIFICATION & EXPLANATION

FINANCE DEPARTMENT

#### GL ACCT DESCRIPTION

##### 6001 SALARIES & WAGES

Finance Director Salary	\$ 98,428
Borough Controller Salary	\$ 84,859
Senior Accountant Salary	\$ 80,850
Utilities Clerk Salary	\$ 60,906
Accounts Payable Clerk Salary	\$ 55,164
<b>TOTAL</b>	<b>\$ 380,208</b>

##### 6005 OVERTIME

ALL Clerks (40 hours OT)	\$ 3,335
<b>TOTAL</b>	<b>\$ 3,335</b>

##### 61XX EMPLOYER COSTS

FICA, SBS AND MEDICARE (7.58%)	\$ 29,073
STATE OF ALASKA PERS (22%)	\$ 84,380
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 86,139
<b>TOTAL</b>	<b>\$ 199,592</b>



**JUSTIFICATION & EXPLANATION**  
*FINANCE DEPARTMENT CONTINUED*

**GL ACCT DESCRIPTION**

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- 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, AND 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, AND IMPLEMENTATION OF TYLER TECHNOLOGIES
- 7505 **TRAVEL, TRAINING AND PROFESSIONAL DEVELOPMENT**- ANNUAL ALLOTMENT FOR TRAVEL TO AGFOA IN ANCHORAGE, GFOA NATIONAL, TYLER TRAINING, AND CPA COURSES AND EXAMS
- 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 PROPERTY & GENERAL LIABILITY INSURANCE
- 7509 **BANK & CREDIT CARD FEES** - COST OF PROCESSING CREDIT CARD TRANSACTIONS
- 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 FY23 AUDIT
- 7550 **PROPERTY ASSESSMENT SERVICES** - COST FOR CALENDAR YEAR 2024 ASSESSMENTS
- 7603 **CHARGES FROM FINANCE** - ALLOTMENT FOR FINANCE DIRECTOR, ACCOUNTING GENERALIST, BOROUGH CONTROLLER, AND ACCOUNTING CLERK SERVICES AND SUPPORT AS WELL AS AUDIT EXPENSES AND CREDIT CARD FEES
  
- 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



## GENERAL FUND | FIRE DEPARTMENT

### PURPOSE

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

### KEY ACCOMPLISHMENTS

- Recruitment of 4 new members, 3 with previous fire/EMS training.
- Celebrated 120 years of service to the community.
- Conducted in-house EMS course. (Interrupted by Nov. 20th landslide. Completion date TBD)
- Participated with SEARHC for a small-scale Mass Casualty Drill.
- Participated with DOT for annual multi-agency Mass Casualty table-top exercise.
- Community relations: conducted 4th of July fireworks display for the community.

### LEVEL OF SERVICE AND BUDGET IMPACT

The current FY2024 budget allowed the department to remain status quo. Attention will need to be on the travel and training portion of the budget to ensure volunteers are provided appropriate training for the duties they fulfill, to meet NFPA standards, State of Alaska, and ISO requirements.

### DEPARTMENT GOALS

- Increase public education to our culturally diverse community while focusing on children, the elderly, and seasonal public safety issues.
- T.O to increase number of public presentations regarding Fire Prevention and Safety
- Continue to actively seek grant opportunities to offset equipment purchases.
- Offer up to date training by bringing instructors into Wrangell to maximize the benefits to the department.
- Review and update our Standard Operating Procedures for Fire & EMS (ongoing).
- Develop Standing Operating Procedures for Drone Operations and develop training program.
- Records management implementation into Image Trend Elite.
- Address recruitment and retention issues plaguing all volunteer organizations.
- Secure funding as costs increase exponentially for fire suppression apparatus

### TRENDS & FUTURE CHALLENGES

The department is currently staffed with one full-time Fire/Medic Trainer, one part-time Fire Chief, and 29 volunteer Fire and EMS providers. All may respond to any call for assistance, as we operate as an on call as available basis.

The department's run volume has remained consistent for Fire responses and EMS runs. In 2023 the department responded to 25 fire related and 265 EMS calls. The department also responds to requests for Search and Rescue in and around Wrangell Borough. The Search and Rescue requests vary between 15-20 calls annually.



### PERFORMANCE METRICS

- Increase community risk reduction education classes and presentations.
- This will be measured through increase of presentations provided and accounted for by actual number in the coming year.
- Replacement of aging apparatus and equipment.
- Identified by successful grant applications or identification for alternatives to purchase this equipment.
- Offer additional training. Measured directly by hours of training, new certification issued, or current certifications maintained.
- Review Standard Operating Procedures for Fire/EMS is an ongoing process.
- Develop SOPs for Drone Operations
  - Adopt Drone Operations SOPs with assistance from nearby departments
  - Implement Drone training program
- Continue records management implementation into Image Trend Elite
- Complete integration of training hours, courses, operating procedures and policies, and protocols into the system.

### PERSONNEL



FY 2023: 1.5 FTE

FY 2024: 1.5 FTE

FY 2025: 1.5 FTE

### VOLUNTEERS

- Assistant Fire Chief: Terry Bunes
- Captain: John Taylor
- Captain: Clay Hammer
- Lieutenant: Adam Sprehe
- Lieutenant: Zach Taylor
- Lieutenant: Dustin Johnson
- Anna Allen: CPR/First Responder
- Jacob Allen: CPR/First Responder
- James Benedict: Firefighter 2/ EMT 2
- Chris Bunes: EMT 2
- Lorne Cook: Firefighter 1/ EMT
- Bella Crowley: CPR/First Responder
- Scott Eastaugh: ARFF/CPR/First Responder
- Chris Guggenbickler: Firefighter 1/ EMT
- Dan Flickinger: CPR/First Responder

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

### CITY AND BOROUGH OF WRANGELL

#### 2025 ANNUAL BUDGET

Fund #11000, Dept #012

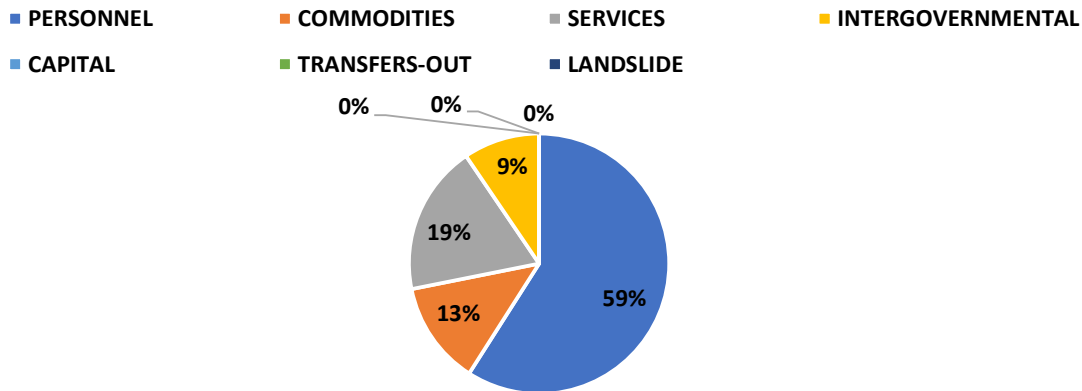
### GENERAL FUND

#### FIRE DEPARTMENT DETAIL OF EXPENDITURES

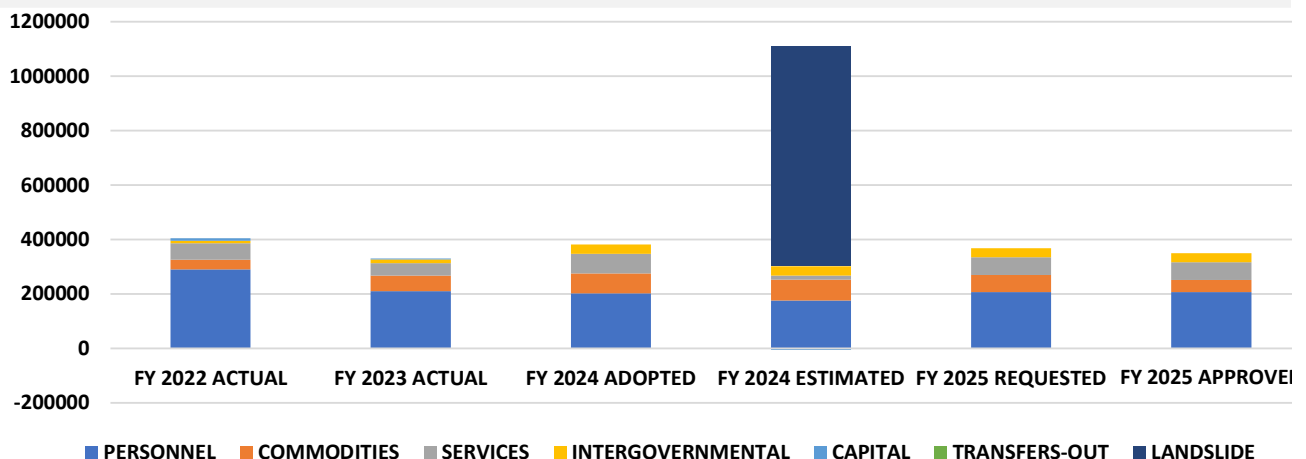
#### SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	289,871	210,633	202,983	175,802	206,459	206,459
COMMODITIES	35,905	57,143	73,175	76,315	64,175	44,850
SERVICES	60,899	45,069	71,793	15,752	65,336	65,336
INTERGOVERNMENTAL	8,468	13,502	34,057	34,057	33,130	33,130
CAPITAL	10,242	4,938	-	(5,345)	-	-
TRANSFERS-OUT	-	-	-	-	-	-
LANDSLIDE	-	-	-	808,533	-	-
<b>TOTAL EXPENDITURES</b>	<b>405,385</b>	<b>331,286</b>	<b>382,008</b>	<b>1,105,115</b>	<b>369,100</b>	<b>349,775</b>

#### FY 2025 BUDGET - ALLOCATION OF EXPENDITURES



#### FIRE EXPENDITURES BY FISCAL YEAR



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



Item a.

CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund #11000, Dept #12

GENERAL FUND  
FIRE DEPARTMENT  
DETAIL OF EXPENDITURES

FIRE GENERAL FUND EXPENDITURES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
11000 012 6001	Salaries & Wages	\$ 156,199	104,001	\$ 105,684	\$ 90,889	\$ 104,213	\$ 104,213
11000 012 6002	Temporary Wages	\$ -	-	\$ -	\$ -	\$ -	\$ -
11000 012 6005	Overtime	\$ 17,015	11,267	\$ 7,984	\$ 19,139	\$ 6,397	\$ 6,397
11000 012 6100	Employer Costs	\$ 111,422	77,638	\$ 74,315	\$ 64,773	\$ 80,849	\$ 80,849
11000 012 7001	Materials & Supplies	\$ 16,449	19,958	\$ 17,000	\$ 2,911	\$ 17,000	\$ 10,000
11000 012 7008	Non-capital Equipment	\$ 6,561	3,526	\$ 3,850	\$ 43,699	\$ 3,850	\$ 3,850
11000 012 7009	Equipment Repair & Maintenance	\$ 5,175	5,712	\$ 13,200	\$ 16,167	\$ 13,200	\$ 10,000
11000 012 7010	Vehicle Maintenance	\$ 7,351	20,959	\$ 19,000	\$ 6,415	\$ 10,000	\$ 10,000
11000 012 7100	Uniform, Gear & Clothing Allowance	\$ 80	2,372	\$ 15,125	\$ -	\$ 15,125	\$ 6,000
11000 012 7110	Fire Prevention & Education	\$ 502	-	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
11000 012 7112	Contribution for Fire Calls	\$ 6,500	6,500	\$ 7,500	\$ -	\$ 7,500	\$ 7,500
11000 012 7113	Fire Substation Expense	\$ 290	38	\$ 2,000	\$ 4,124	\$ 2,000	\$ 2,000
11000 012 7501	Utilities	\$ 12,178	11,447	\$ 12,700	\$ 7,436	\$ 11,135	\$ 11,135
11000 012 7502	Phone/Internet	\$ 6,197	8,297	\$ 8,847	\$ 8,316	\$ 8,847	\$ 8,847
11000 012 7503	Information Technology	\$ 1,020	-	\$ -	\$ -	\$ -	\$ -
11000 012 7505	Travel, Training, and Professional Development	\$ 5,235	17,727	\$ 15,000	\$ 1,000	\$ 15,000	\$ 15,000
11000 012 7508	Insurance	\$ 34,500	18,824	\$ 41,746	\$ -	\$ 36,854	\$ 36,854
11000 012 7590	Grant Expenditures	\$ -	4,581	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
11000 012 7622	Charges from Garage	\$ 7,169	13,028	\$ 24,286	\$ 24,286	\$ 25,570	\$ 25,570
11000 012 7629	Charges from Capital Facilities	\$ 1,298	474	\$ 9,771	\$ 9,771	\$ 7,560	\$ 7,560
11000 012 7900	Capital Expenditures	\$ 10,242	4,938	\$ -	\$ (5,345)	\$ -	\$ -
11000 012 7XXX 00 00911	Landslide Expenses (Consolidated)	\$ -	-	\$ -	\$ 808,533	\$ -	\$ -
<b>TOTAL FIRE DEPARTMENT EXPENDITURES</b>		<b>\$ 405,385</b>	<b>\$ 331,286</b>	<b>\$ 382,008</b>	<b>\$ 1,105,115</b>	<b>\$ 369,100</b>	<b>\$ 349,775</b>

### JUSTIFICATION & EXPLANATION FIRE DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION		
6001	<b>SALARIES &amp; WAGES</b>		
	Fire Chief Salary (1,144 hours)	\$	40,606
	Firemedic/Trainer Salary	\$	63,607
		<b>TOTAL \$</b>	<b>104,213</b>
6005	<b>OVERTIME</b>		
	Firemedic Overtime (140 Hours @ 1.5 * 30.46)	<b>TOTAL \$</b>	<b>6,397</b>
61XX	<b>EMPLOYER COSTS</b>		
	FICA, SBS AND MEDICARE (7.58%)	\$	8,384
	STATE OF ALASKA PERS (22%)	\$	24,334
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	48,130
		<b>TOTAL \$</b>	<b>80,849</b>
6XXX	<b>CARES PAYROLL OFF-SET - ALL PAYROLL COSTS COVERED THROUGH CARES ACT FUNDING</b>		
7001	<b>MATERIALS &amp; SUPPLIES - COSTS FOR OFFICE SUPPLIES, CLEANING SUPPLIES, FIREFIGHTING CLASS A FOAM, HAZMAT RESPONSE SUPPLIES, EQUIPMENT BLADES &amp; CHAINS, FIREFIGHTING APPLIANCES &amp; HARDWARE, BATTERIES</b>		
7008	<b>NON-CAPITAL EQUIPMENT - COSTS FOR RADIOS AND REPEATERS</b>		
7009	<b>EQUIPMENT REPAIR &amp; MAINTENANCE - COSTS FOR RADIO MAINTENANCE, SMALL ENGINE REPAIR, COMPRESSOR MAINTENANCE, LADDER MAINTENANCE, HOSE &amp; APPLIANCE REPAIR, CYLINDER HYDROSTATIC TESTING, AND OTHER MISC. EQUIPMENT REPAIR</b>		
7010	<b>VEHICLE MAINTENANCE - ALLOTMENT FOR PUBLIC WORKS FOR VEHICLE MAINTENANCE &amp; REPAIR</b>		
7100	<b>UNIFORM, GEAR &amp; CLOTHING - COST FOR TURNOUTS, HOODS, &amp; HELMETS</b>		
7110	<b>FIRE PREVENTION &amp; EDUCATION - COST FOR EDUCATION MATERIALS &amp; SMOKE DETECTORS</b>		
7112	<b>CONTRIBUTION FOR FIRE CALLS - ANNUAL CONTRIBUTION FOR VOLUNTEERS</b>		
7113	<b>FIRE SUBSTATION EXPENSE - ALLOTMENT FOR FACILITY MAINTENANCE OF 5.5 MILE SUBSTATION</b>		
7501	<b>UTILITIES - WATER, SEWER, GARBAGE, ELECTRIC</b>		
7502	<b>PHONE/INTERNET - ANNUAL ALLOTMENT FOR LANDLINES, FAX, AND INTERNET SERVICES</b>		
7503	<b>INFORMATION TECHNOLOGY - ANNUAL ALLOTMENT FOR TECHNOLOGY SERVICES &amp; SUPPORT</b>		





## GENERAL FUND | POLICE & DISPATCH DEPARTMENTS

### PURPOSE

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

### KEY ACCOMPLISHMENTS

- Maintaining a fully staffed department
- Implemented and improved body worn cameras and Narcan programs.
- Maintained participation in SEACAD program.
- Achieved greater jail contract funding from the State of Alaska to enhance our community jail and public safety building overall

### LEVEL OF SERVICE AND BUDGET IMPACT

Budgeted resources are adequate to maintain the current level of service. The clerical position in the police department has had to devote most of their time to operating the Department of Motor Vehicle as the part time position has been unfilled.

### DEPARTMENT GOALS

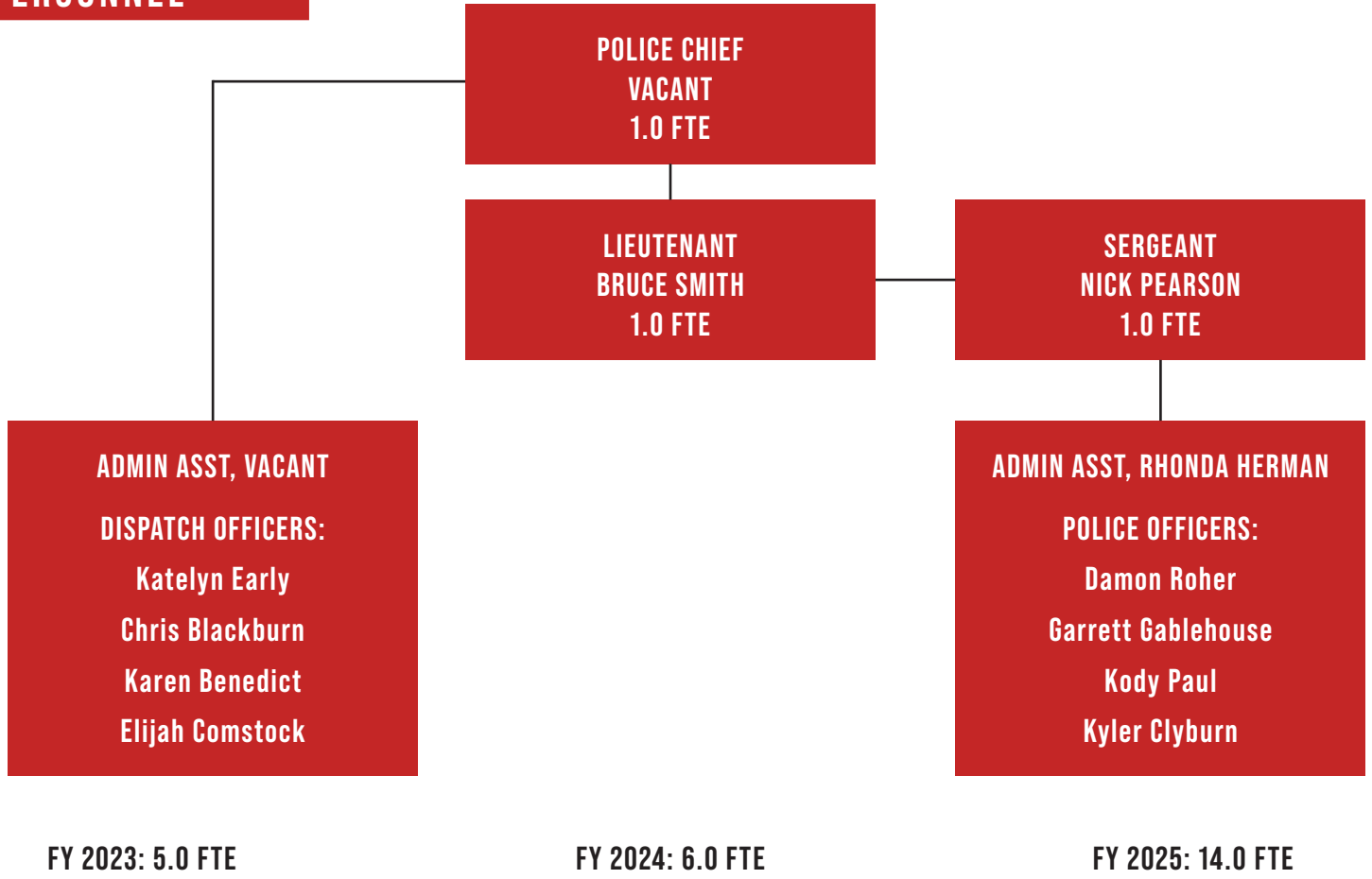
- To reallocate resources efficiently and effectively to better safeguard the public and reinvent the department's approach to public safety in Wrangell.
- Begin planning a K9 Drug Enforcement Program.
- To work closely with the Fire Department to enhance SOPs and the Borough's EOP.
- Achieve at least one new grant to expand opportunities at the department.
- Conduct agency wide training on de-escalation training.
- To heighten school safety & security through a school resource officer program at WPSD.

### TRENDS & FUTURE CHALLENGES

- Code Enforcement complaints are growing and becoming more time-consuming.
- Mental health calls for service have increased and are becoming more complex.
- The Public Safety Building needs a major remodeling and updating.



### PERSONNEL



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

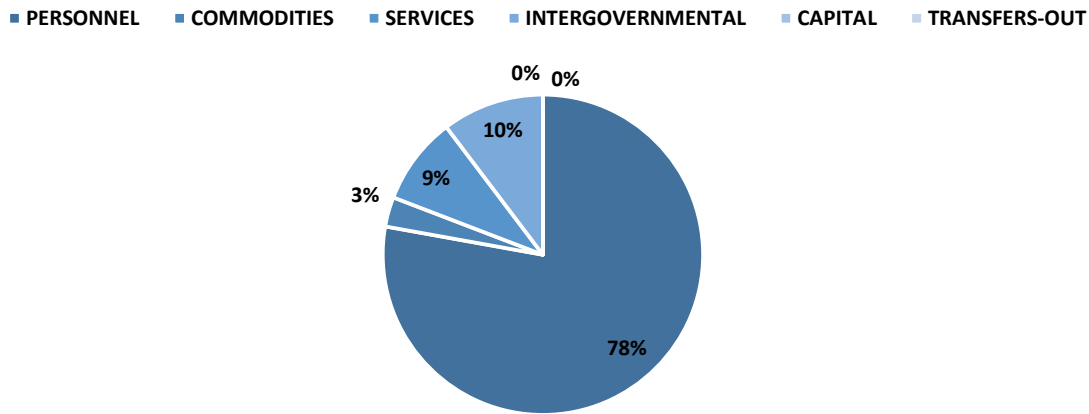
CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund 11000, Dept 013

GENERAL FUND  
POLICE DEPARTMENT  
DETAIL OF EXPENDITURES

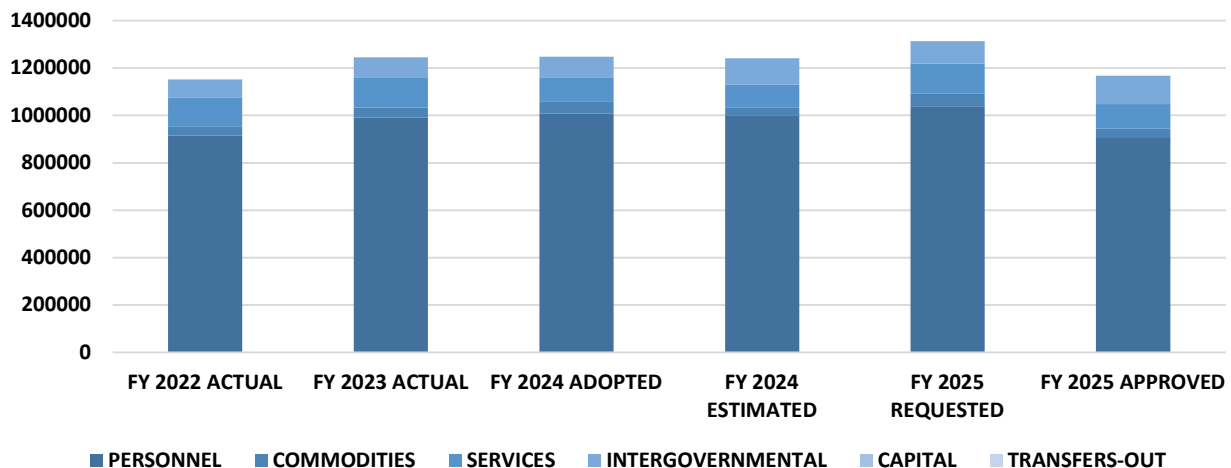
### SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	915,890	990,858	1,007,889	997,536	1,039,359	909,264
COMMODITIES	35,558	42,723	51,500	34,692	50,750	35,000
SERVICES	122,520	126,877	98,160	98,467	128,291	103,791
INTERGOVERNMENTAL	77,559	84,171	90,079	110,013	95,324	120,324
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,151,526</b>	<b>1,244,630</b>	<b>1,247,627</b>	<b>1,240,708</b>	<b>1,313,724</b>	<b>1,168,380</b>

### FY 2025 BUDGET - ALLOCATION OF EXPENDITURES



### POLICE EXPENDITURES BY FISCAL YEAR



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



Item a.

CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund #11000, Dept #13

GENERAL FUND  
POLICE DEPARTMENT  
DETAIL OF EXPENDITURES

POLICE GENERAL FUND EXPENDITURES	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 013 6001 Salaries & Wages	\$ 507,597	\$ 530,210	\$ 598,193	\$ 625,358	\$ 640,889	\$ 571,643
11000 013 6005 Overtime	\$ 51,681	\$ 75,387	\$ 29,624	\$ 65,000	\$ 23,048	\$ 21,956
11000 013 6100 Employer Costs	\$ 337,348	\$ 337,042	\$ 350,071	\$ 332,412	\$ 342,022	\$ 298,966
11000 013 7001 Materials & Supplies	\$ 3,407	\$ 7,976	\$ 6,000	\$ 4,236	\$ 6,000	\$ 5,000
11000 013 7004 Postage & Shipping	\$ 397	\$ 1,090	\$ 1,000	\$ 732	\$ 2,000	\$ 1,000
11000 013 7008 Non-capital Equipment	\$ 5,142	\$ -	\$ 7,000	\$ -	\$ 9,250	\$ -
11000 013 7009 Equipment Repair & Maintenance	\$ 1,350	\$ 460	\$ 1,500	\$ -	\$ 1,500	\$ -
11000 013 7010 Vehicle Maintenance	\$ 5,837	\$ 15,744	\$ 14,000	\$ 10,364	\$ 10,000	\$ 10,000
11000 013 7012 Boat Maintenance & Repair	\$ 1,450	\$ 1,282	\$ 1,500	\$ 769	\$ 1,500	\$ 1,000
11000 013 7014 Vehicle Impound Expenses	\$ 3,750	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 2,500
11000 013 7100 Uniform, gear & clothing allowance	\$ 6,669	\$ 8,749	\$ 8,000	\$ 12,126	\$ 8,000	\$ 8,000
11000 013 7101 Criminal History Records	\$ 400	\$ 180	\$ -	\$ 100	\$ -	\$ -
11000 013 7103 Ammunition	\$ 7,557	\$ 7,423	\$ 7,500	\$ 6,465	\$ 7,500	\$ 7,500
11000 013 7104 Special Investigations	\$ (534)	\$ -	\$ 2,500	\$ 1,662	\$ 2,500	\$ 2,500
11000 013 7105 Animal Control Expenses	\$ 108	\$ 410	\$ 1,000	\$ 433	\$ 1,000	\$ 500
11000 013 7502 Phone/Internet	\$ 16,904	\$ 18,358	\$ 19,608	\$ 17,241	\$ 19,608	\$ 19,608
11000 013 7503 Information Technology	\$ 27,901	\$ 4,456	\$ 3,000	\$ 11,000	\$ 5,000	\$ 5,000
11000 013 7505 Travel, Training, and Professional Development	\$ 19,264	\$ 48,220	\$ 30,000	\$ (25,235)	\$ 33,400	\$ 16,700
11000 013 7506 Publications & Advertising	\$ -	\$ -	\$ 500	\$ 273	\$ -	\$ -
11000 013 7507 Memberships & Dues	\$ 375	\$ 375	\$ -	\$ 469	\$ -	\$ -
11000 013 7508 Insurance	\$ 55,033	\$ 61,946	\$ 67,290	\$ 67,290	\$ 74,063	\$ 74,063
11000 013 7515 Permits, Inspections, Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 013 7519 Police Professional Services Contractual	\$ 22,333	\$ 41,153	\$ 4,262	\$ -	\$ 26,120	\$ 2,120
11000 013 7622 Charges from Garage	\$ 6,351	\$ 10,494	\$ 44,079	\$ 44,079	\$ 49,324	\$ 49,324
11000 013 7701 State of Alaska Share of DMV Services	\$ 70,228	\$ 72,230	\$ 45,000	\$ 65,000	\$ 45,000	\$ 70,000
11000 013 7702 State of Alaska Share of Citations	\$ 980	\$ 1,447	\$ 1,000	\$ 935	\$ 1,000	\$ 1,000
11000 013 7900 Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL POLICE DEPARTMENT EXPENDITURES</b>	<b>\$ 1,151,526</b>	<b>1,244,629.64</b>	<b>\$ 1,247,627</b>	<b>\$ 1,240,708</b>	<b>\$ 1,313,724</b>	<b>\$ 1,168,380</b>

### JUSTIFICATION & EXPLANATION

#### POLICE DEPARTMENT

#### GL ACCT DESCRIPTION

##### 6001 SALARIES & WAGES

Police Chief Salary	\$ 129,767
Police Lieutenant Salary	\$ 23,082
Police Sergeant Salary	\$ 78,381
Police Officer #1 Salary	\$ 72,894
Police Officer #2 Salary	\$ 67,343
Police Officer #3 Salary	\$ 72,894
Police Officer #4 Salary	\$ 67,343
Administrative Assistant Salary	\$ 59,938
<b>TOTAL</b>	<b>\$ 571,643</b>

##### 6005 OVERTIME

Police Lieutenant (20 hours @ 1.5 * \$44.39)	\$ 1,332
Police Sergeant (80 hours @ 1.5 * \$37.54)	\$ 4,505
Police Officer #1 (80 hours @ 1.5 * \$34.91)	\$ 4,189
Police Officer #2 (80 hours @ 1.5 * \$32.25)	\$ 3,870
Police Officer #3 (80 hours @ 1.5 * \$32.25)	\$ 4,189
Police Officer #4 (80 hours @ 1.5 * \$32.25)	\$ 3,870

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund #11000 Dept #014

GENERAL FUND  
CORRECTIONS & DISPATCH  
DETAIL OF EXPENDITURES

CORRECTIONS & DISPATCH GENERAL FUND EXPENDITURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
11000 014 6001 Salaries & Wages	\$ 243,165	266,643	\$ 257,815	\$ 252,538	\$ 264,673	\$ 264,673
11000 014 6005 Overtime	\$ 34,297	30,371	\$ 30,333	\$ 29,956	\$ 16,589	\$ 16,589
11000 014 6100 Employer Costs	\$ 190,199	178,384	\$ 160,339	\$ 146,864	\$ 173,540	\$ 173,540
11000 014 7001 Materials & Supplies	\$ 1,083	2,777	\$ 700	\$ 779	\$ 700	\$ 1,000
11000 014 7106 Prisoner Meals	\$ 5,579	5,403	\$ 3,000	\$ 4,543	\$ 3,000	\$ 3,000
11000 014 7502 Phone/Internet	\$ 432	361	\$ 541	\$ 337	\$ 541	\$ 541
11000 014 7503 Information Technology	\$ 2,000	1,421	\$ -	\$ 142	\$ -	\$ -
11000 014 7505 Travel, Training, and Professional Development	\$ 30	-	\$ -	\$ -	\$ 10,000	\$ 7,500
<b>TOTAL CORRECTIONS &amp; DISPATCH EXPENDITURES</b>	<b>\$ 476,784</b>	<b>\$ 485,360</b>	<b>\$ 452,728</b>	<b>\$ 435,161</b>	<b>\$ 469,043</b>	<b>\$ 466,843</b>

**JUSTIFICATION & EXPLANATION**  
CORRECTIONS & DISPATCH

**GL ACCT DESCRIPTION**

**6001 SALARIES & WAGES**

Corrections Supervisor Salary	\$ 67,500
Corrections Specialist #1 Salary	\$ 51,731
Corrections Specialist #2 Salary	\$ 51,731
Corrections Specialist #3 Salary	\$ 46,855
Corrections Specialist #4 Salary	\$ 46,855
<b>TOTAL</b>	<b>\$ 264,673</b>

**6005 OVERTIME**

Corrections Supervisor (50 hours @ \$32.33)	\$ 2,425
Corrections Specialist #1 (100 hours @ \$24.78)	\$ 3,716
Corrections Specialist #2 (100 hours @ \$24.78)	\$ 3,716
Corrections Specialist #3 (100 hours @ \$22.44)	\$ 3,366
Corrections Specialist #4 (100 hours @ \$22.44)	\$ 3,366
<b>TOTAL</b>	<b>\$ 16,589</b>

**61XX EMPLOYER COSTS**

FICA, SBS AND MEDICARE (7.58%)	\$ 21,320
STATE OF ALASKA PERS (22%)	\$ 61,878
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 90,343
<b>TOTAL</b>	<b>\$ 173,540</b>

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

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

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

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

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

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund #11000 Dept #015

GENERAL FUND  
PUBLIC SAFETY BUILDING  
DETAIL OF EXPENDITURES

PUBLIC SAFETY BUILDING GENERAL FUND EXPENDITURES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
11000 015 7001	Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 015 7002	Facility Repair & Maintenance	\$ 16,711	\$ 9,768	\$ 31,100	\$ 26,790	\$ 31,100	\$ 20,000
11000 015 7003	Custodial Supplies	\$ 3,451	\$ 1,182	\$ 1,500	\$ 1,135	\$ 1,500	\$ 1,500
11000 015 7017	Heating Fuel	\$ 3,156	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
11000 015 7501	Utilities	\$ 89,806	\$ 71,515	\$ 90,000	\$ 72,000	\$ 87,123	\$ 87,123
11000 015 7502	Phone/Internet	\$ 2,349	\$ 2,426	\$ 2,629	\$ 3,250	\$ 2,629	\$ 3,000
11000 015 7508	Insurance	\$ 17,316	\$ 14,470	\$ 20,953	\$ 20,953	\$ 21,097	\$ 21,097
11000 015 7510	Engineering	\$ 2,941	\$ 119	\$ -	\$ -	\$ -	\$ -
11000 015 7519	Professional/Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 015 7621	Public Works Labor Charges	\$ -	\$ -	\$ 10,545	\$ 10,545	\$ 10,763	\$ 10,763
11000 015 7629	Charges from Capital Facilities	\$ 54,568	\$ 46,909	\$ 108,722	\$ 108,722	\$ 79,323	\$ 79,323
11000 015 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL PSB EXPENDITURES</b>		<b>\$ 190,299</b>	<b>\$ 146,390</b>	<b>\$ 270,449</b>	<b>\$ 243,395</b>	<b>\$ 238,535</b>	<b>\$ 222,806</b>

### JUSTIFICATION & EXPLANATION

PUBLIC SAFETY BUILDING

#### GL ACCT DESCRIPTION

- 6001 **SALARIES & WAGES** - THERE ARE NO SALARIES & WAGES ASSOCIATED WITH THE PUBLIC SAEFTY BUILDING
- 6002 **TEMPORARY WAGES** - THERE ARE NO TEMPORARY WAGES ASSOCIATED WITH THE PUBLIC SAFETY BUILDING
- 61XX **EMPLOYER COSTS**- THERE ARE NO EMPLOYER COSTS DIRECTLY ASSOCATED WITH THE PUBLIC SAEFTY 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 TO MAINTAIN GENERATOR
- 7629 **CHARGES FROM CAPITAL FACILITIES** - ALLOTMENT FOR CAPITAL FACILITIES MAINTANENCE, CUSTODIAL, AND MANAGEMENT SERVICES



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

### PURPOSE

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

### KEY ACCOMPLISHMENTS

- Maintained a fully staffed department.
- Performed numerous road repairs and patches to get by until a comprehensive road project is achievable.
- Performed various safety and professional training courses, enhancing staff's development and skill set.
- Performed major road deconstruction and drainage improvements to N. 1st Avenue
- Performed utility overhaul on N. 3rd Avenue
- Onboarded mechanic in the garage department

### LEVEL OF SERVICE AND BUDGET IMPACT

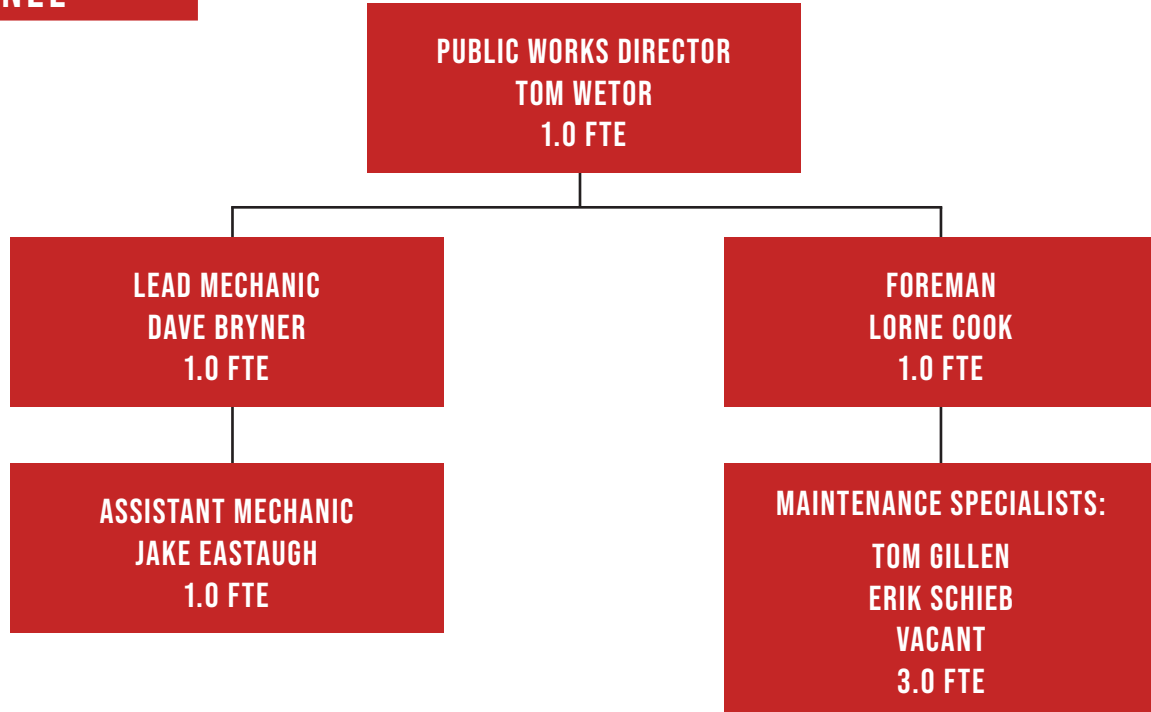
Budgeted resources are adequate to maintain the current level of service. Budget also allows for a full fleet including an F550 work truck and includes grader repair and maintenance.

### DEPARTMENT GOALS

- To have the Department fully staffed.
- Continue providing professional development opportunities to enhance workplace safety and skill in each of the sub departments.
- To help formulate a comprehensive road capital project plan from the perspective of using in-house labor to address underground infrastructure in concurrence with a project.
- Recapitalize the vehicle fleet and surplus items no longer needed.
- Assist in McKinnon Avenue Road Construction and 5th/6th Avenue Road Development Projects
- Complete repairs to remainder of 1st Avenue
- Make repairs to Public Works Shop Garage and Roof
- Expand the Sunset Gardens Cemetery



### PERSONNEL



FY 2023: 8.0 FTE

FY 2024: 8.0 FTE

FY 2025: 7.0 FTE

### TRENDS & FUTURE CHALLENGES

- Addressing underground collection and distribution infrastructure.
- Catching up with deferred maintenance of roads.
- Optimizing the use of current capital equipment before incurring maintenance expenses that outweigh the cost of asset replacement.



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET

Fund 11000, Dept 021

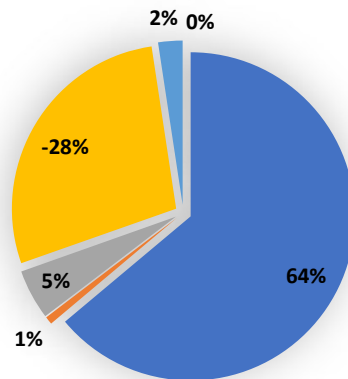
GENERAL FUND  
PUBLIC WORKS DEPARTMENT  
SUMMARY OF EXPENDITURES

### SUMMARY OF EXPENDITURES BY TYPE

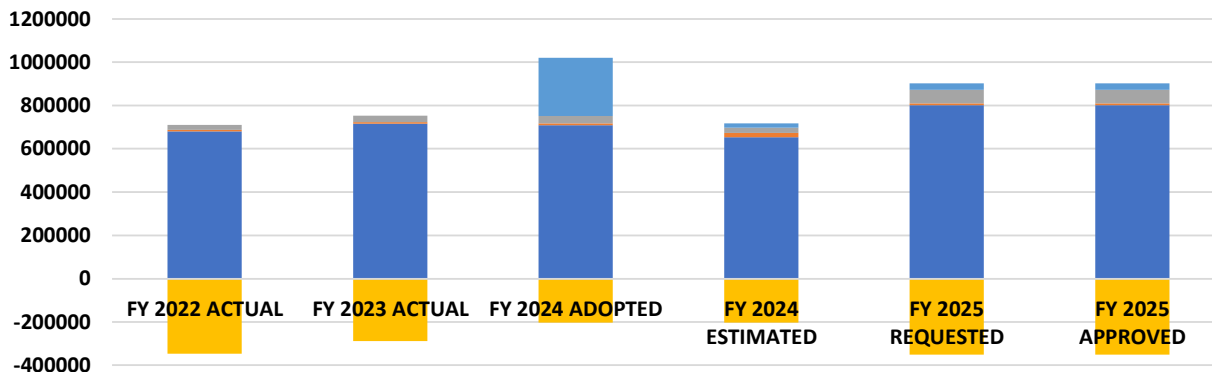
CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	680,544	716,299	708,991	653,098	800,887	800,887
COMMODITIES	7,405	6,693	7,700	19,818	9,450	9,450
SERVICES	22,274	29,890	34,455	24,695	62,220	62,220
INTERGOVERNMENTAL	(347,660)	(289,355)	(203,048)	(203,048)	(351,215)	(351,215)
CAPITAL	-	-	268,551	20,000	30,000	30,000
TRANSFERS-OUT	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>362,563</b>	<b>463,528</b>	<b>816,649</b>	<b>514,563</b>	<b>551,343</b>	<b>551,343</b>

### FY 2025 BUDGET - ALLOCATION OF EXPENDITURES

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



### PW EXPENDITURES BY FISCAL YEAR



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



Item a.

CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund #11000, Dept #021

GENERAL FUND  
PUBLIC WORKS DEPARTMENT  
DETAIL OF EXPENDITURES

PUBLIC WORKS GENERAL FUND EXPENDITURES	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 021 6001 Salaries & Wages	\$ 354,835	\$ 404,979	\$ 372,567	\$ 367,730	\$ 421,401	\$ 421,401
11000 021 6002 Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 021 6005 Overtime	\$ 50,259	\$ 45,000	\$ 63,446	\$ 53,902	\$ 59,048	\$ 59,048
11000 021 6100 Employer Cost	\$ 275,450	\$ 262,988	\$ 266,978	\$ 229,405	\$ 290,438	\$ 290,438
11000 021 7001 Materials & Supplies	\$ 1,530	\$ 4,396	\$ 3,000	\$ 18,090	\$ 3,000	\$ 3,000
11000 021 7002 Facility Repair & Maintenance	\$ 3,347	\$ -	\$ 1,000	\$ 921	\$ 1,000	\$ 1,000
11000 021 7008 Non-Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 021 7010 Vehicle Maintenance	\$ 399	\$ -	\$ -	\$ -	\$ -	\$ -
11000 021 7018 Miscellaneous Tools	\$ -	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ 1,200
11000 021 7100 Uniform, gear & clothing allowance	\$ 2,129	\$ 2,297	\$ 2,500	\$ 806	\$ 4,250	\$ 4,250
11000 021 7502 Phone/Internet	\$ 4,879	\$ 5,276	\$ 6,331	\$ 4,938	\$ 6,331	\$ 6,331
11000 021 7503 Information Technology	\$ 48	\$ 2,817	\$ 3,000	\$ 18	\$ 3,000	\$ 3,000
11000 021 7505 Travel, Training, and Professional Development	\$ -	\$ 3,332	\$ 6,000	\$ 2,061	\$ 30,000	\$ 30,000
11000 021 7506 Publications & Advertising	\$ -	\$ -	\$ -	\$ 140	\$ -	\$ -
11000 021 7507 Dues & Subscriptions	\$ -	\$ -	\$ 550	\$ -	\$ 550	\$ 550
11000 021 7508 Insurance	\$ 16,177	\$ 16,179	\$ 19,574	\$ 19,574	\$ 24,839	\$ 24,839
11000 021 7515 Permits, Inspections & Compliance	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ -
11000 021 7519 Professional Services	\$ 1,170	\$ 5,618	\$ 5,000	\$ -	\$ 27,500	\$ 27,500
11000 021 7621 Public Works Labor Charges	\$ (351,161)	\$ (292,836)	\$ (210,897)	\$ (210,897)	\$ (358,775)	\$ (358,775)
11000 021 7622 Charges from Garage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 021 7629 Charges from Capital Facilities	\$ 3,501	\$ 3,481	\$ 7,849	\$ 7,849	\$ 7,560	\$ 7,560
11000 021 7900 Capital Expenditures	\$ -	\$ -	\$ 268,551	\$ 20,000	\$ 30,000	\$ 30,000
<b>TOTAL PUBLIC WORKS EXPENDITURES</b>	<b>\$ 362,563</b>	<b>\$ 463,528</b>	<b>\$ 816,649</b>	<b>\$ 514,563</b>	<b>\$ 551,343</b>	<b>\$ 551,343</b>

### JUSTIFICATION & EXPLANATION

PUBLIC WORKS DEPARTMENT

#### GL ACCT DESCRIPTION

6001 <b>SALARIES &amp; WAGES</b>					
Public Works Director Salary				\$	96,610
Public Works Director Vehicle Stipend				\$	3,600
Public Works Foreman Salary				\$	71,299
PW Administrative Assistant Salary (1/2 time)				\$	26,911
Laborer/Additional Maintenance Specialist				\$	46,688
Maintenance Specialist I Salary				\$	53,630
Maintenance Specialist I Salary				\$	55,796
Maintenance Specialist II Salary				\$	66,867
			<b>TOTAL</b>	<b>\$</b>	<b>421,401</b>
6005 <b>OVERTIME</b>		<b>OT</b>	<b>ACTING</b>	<b>STANDBY</b>	<b>TOTAL</b>
Public Works Foreman OT/Acting/Standby	\$	10,927	\$ 4,950	\$ 1,800	\$ 17,677
Maintenance Specialist I / Laborer OT/Standby	\$	7,155		\$ 1,800	\$ 8,955
Maintenance Specialist I OT/Standby	\$	8,218	\$ -	\$ 1,800	\$ 10,018
Maintenance Specialist I OT/Standby	\$	8,550	\$ -	\$ 1,800	\$ 10,350
Maintenance Specialist II OT/Acting/Standby	\$	10,248		\$ 1,800	\$ 12,048
	<b>TOTAL</b>	<b>\$ 45,098</b>	<b>\$ 4,950</b>	<b>\$ 9,000</b>	<b>\$ 59,048</b>

### JUSTIFICATION & EXPLANATION

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET

Fund 11000, Dept 022

GENERAL FUND

GARAGE DEPARTMENT

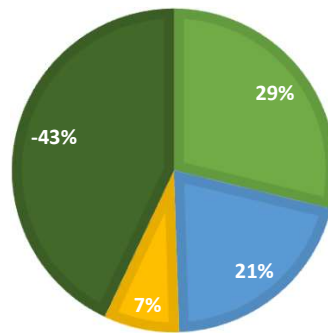
SUMMARY OF EXPENDITURES

### SUMMARY OF EXPENDITURES BY TYPE

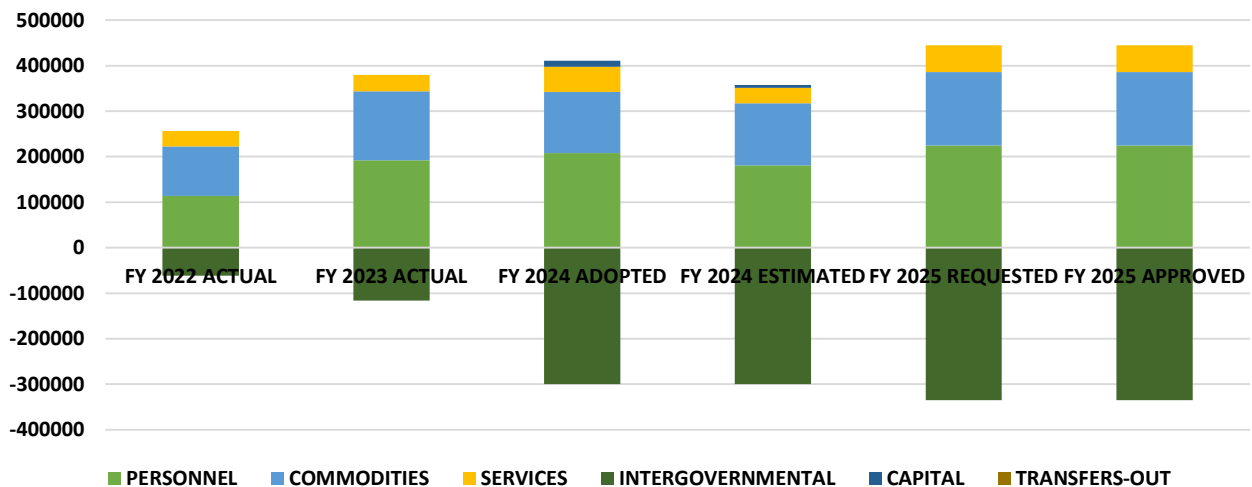
CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	114,040	192,210	207,666	181,340	224,592	224,592
COMMODITIES	108,478	150,998	134,840	135,888	161,300	161,100
SERVICES	34,203	36,199	55,044	34,040	58,823	58,823
INTERGOVERNMENTAL	(61,979)	(116,141)	(300,197)	(300,197)	(334,899)	(334,899)
CAPITAL	-	-	13,000	6,059	-	-
TRANSFERS-OUT	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>194,742</b>	<b>263,266</b>	<b>110,353</b>	<b>57,130</b>	<b>109,816</b>	<b>109,616</b>

### FY 2025 BUDGET - ALLOCATION OF EXPENDITURES

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



### GARAGE EXPENDITURES BY FISCAL YEAR



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



Item a.

CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund #11000, Dept #022

GENERAL FUND  
GARAGE DEPARTMENT  
DETAIL OF EXPENDITURES

GARAGE GENERAL FUND EXPENDITURES	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 022 6001 Salaries & Wages	\$ 63,110	\$ 117,753	\$ 125,823	\$ 111,741	\$ 131,163	\$ 131,163
11000 022 6005 Overtime	\$ 1,942	\$ 739	\$ 5,223	\$ 6,757	\$ 5,223	\$ 5,223
11000 022 6100 Employer Costs	\$ 48,988	\$ 70,172	\$ 71,620	\$ 63,636	\$ 73,206	\$ 73,206
11000 022 7001 Materials & Supplies	\$ 7,421	\$ 6,972	\$ 7,200	\$ 2,419	\$ 7,200	\$ 7,000
11000 022 7002 Facility Repair & Maintenance	\$ 346	\$ 7,052	\$ 10,000	\$ 2,849	\$ 10,000	\$ 10,000
11000 022 7010 Vehicle Maintenance	\$ 155	\$ -	\$ 1,500	\$ 13	\$ 1,500	\$ 1,500
11000 022 7015 Fuel - Automotive	\$ 89,674	\$ 122,823	\$ 99,640	\$ 118,023	\$ 129,600	\$ 129,600
11000 022 7017 Fuel - Heating	\$ 7,206	\$ 10,238	\$ 12,000	\$ 10,118	\$ 11,000	\$ 11,000
11000 022 7018 Miscellaneous Tools	\$ 3,174	\$ 3,478	\$ 3,500	\$ 2,418	\$ -	\$ -
11000 022 7100 Clothing & Gear	\$ 503	\$ 434	\$ 1,000	\$ 48	\$ 2,000	\$ 2,000
11000 022 7501 Utilities	\$ 24,786	\$ 26,317	\$ 27,700	\$ 23,051	\$ 27,700	\$ 27,700
11000 022 7502 Phone/Internet	\$ 1,690	\$ 1,561	\$ 2,298	\$ 1,376	\$ 2,000	\$ 2,000
11000 022 7503 Information Technology	\$ 2,643	\$ 3,257	\$ 9,850	\$ 3,871	\$ 9,850	\$ 9,850
11000 022 7505 Travel, Training, and Professional Development	\$ -	\$ 3,546	\$ 5,000	\$ (794)	\$ 15,000	\$ 15,000
11000 022 7507 Membership & Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 022 7508 Insurance	\$ 4,129	\$ 4,109	\$ 4,996	\$ 4,996	\$ 4,273	\$ 4,273
11000 022 7515 Health & Safety Permits, Inspections,	\$ 955	\$ -	\$ 2,000	\$ -	\$ -	\$ -
11000 022 7519 Professional/Contractual Services	\$ -	\$ 955	\$ 8,200	\$ 746	\$ 15,000	\$ 15,000
11000 022 7621 Public Works Labor Charges	\$ 8,693	\$ -	\$ 2,109	\$ 2,109	\$ 3,588	\$ 3,588
11000 022 7622 Charges from Garage	\$ (70,672)	\$ (116,141)	\$ (302,306)	\$ (302,306)	\$ (338,487)	\$ (338,487)
11000 022 7629 Charges from Capital Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 022 7900 Capital Expenditures	\$ -	\$ -	\$ 13,000	\$ 6,059	\$ -	\$ -
<b>TOTAL GARAGE EXPENDITURES</b>	<b>\$ 194,742</b>	<b>\$ 263,266</b>	<b>\$ 110,353</b>	<b>\$ 57,130</b>	<b>\$ 109,816</b>	<b>\$ 109,616</b>

### JUSTIFICATION & EXPLANATION

#### GARAGE DEPARTMENT

#### GL ACCT DESCRIPTION

6001 <b>SALARIES &amp; WAGES</b>	
Lead Mechanic Salary	\$ 74,092
Assistant Mechanic Salary	\$ 57,071
	<b>TOTAL \$ 131,163</b>
6005 <b>OVERTIME</b>	
Lead Mechanic OT	\$ 3,203
Assistant Mechanic OT	\$ 2,021
	<b>TOTAL \$ 5,223</b>
61XX <b>EMPLOYER COSTS</b>	
FICA, SBS AND MEDICARE (7.58%)	\$ 10,338
STATE OF ALASKA PERS (22%)	\$ 30,005
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 32,863
	<b>TOTAL \$ 73,206</b>

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

WRANGELL CLEAN-UP DAY SUPPLIES, AND OTHER MISC. EQUIPMENT & SUPPLIES

7002 **FACILITY REPAIR & MAINTENANCE** - ALLOTMENT FOR MISC. PW FACILITY REPAIRS & MAINTENANCE

7010 **VEHICLE MAINTENANCE** - ANNUAL ALLOTMENT FOR DEPT VEHICLE TIRES, OIL CHANGES, AND OTHER MISC. BASIC REPAIRS

7015 **FUEL- AUTOMATIVE FUEL** FOR VEHICLES AND OTHER OPERATIONAL EQUIPMENT

7017 **FUEL-HEATING** - HEATING OIL AND DIESEL FOR EQUIPMENT

7018 **MISCELLANEOUS TOOLS** - ALLOTMENT FOR TOOLS SUCH AS FLASHLIGHTS, HAND TOOLS, MISC TOOLS FOR WATER, SEWER, STREETS, EQUIPMENT & SYSTEMS

7100 **UNIFORM, GEAR & CLOTHING ALLOWANCE** - ALLOTMENT FOR CLOTHING ALLOWANCE FOR TWO EMPLOYEES, HIGH

VISABILITY RAIN GEAR, AND OTHER MISC. PPE

7501 **UTILITIES** - WATER, SEWER, GARBAGE, & ELEC. FOR CITY BUILDINGS

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

- 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 & HYDRAULIC PRESS

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

**CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET**

Fund 11000, Dept 024

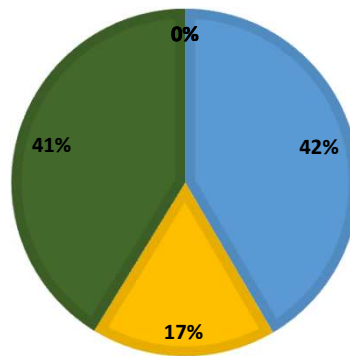
**GENERAL FUND  
STREETS DEPARTMENT  
SUMMARY OF EXPENDITURES**

**SUMMARY OF EXPENDITURES BY TYPE**

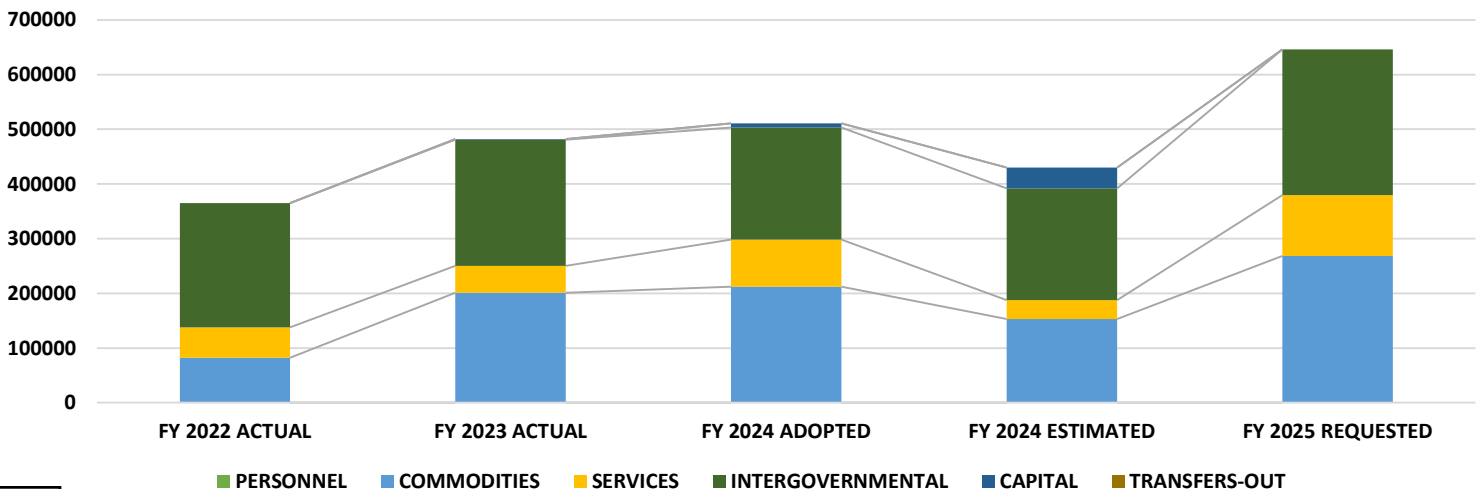
CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	-	-	-	-	-	-
COMMODITIES	82,233	200,934	212,000	152,934	268,500	258,000
SERVICES	55,538	49,034	86,100	34,177	111,100	111,100
INTERGOVERNMENTAL	227,356	231,001	205,206	205,206	266,388	266,388
CAPITAL	-	1,008	8,000	37,634	-	-
TRANSFERS-OUT	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>365,127</b>	<b>481,977</b>	<b>511,306</b>	<b>429,951</b>	<b>645,988</b>	<b>635,488</b>

**FY 2025 BUDGET - ALLOCATION OF EXPENDITURES**

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



**STREETS EXPENDITURES BY FISCAL YEAR**



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund #11000, Dept #024

GENERAL FUND  
STREETS DEPARTMENT  
DETAIL OF EXPENDITURES

STREETS GENERAL FUND EXPENITURES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
11000 024 7001	Materials & Supplies	\$ 4,892	33,130	\$ 3,000	\$ (1,128)	\$ 3,000	\$ 3,000
11000 024 7008	Non-Capital Equipment	\$ -	-	\$ 4,000	\$ -	\$ -	\$ -
11000 024 7009	Equipment Repair & Maintenance	\$ -	-	\$ -	\$ -	\$ -	\$ -
11000 024 7010	Vehicle Maintenance	\$ 37,062	63,426	\$ 60,000	\$ 40,000	\$ 100,000	\$ 100,000
11000 024 7011	Equipment Rental Expense	\$ -	9,000	\$ 15,000	\$ 9,063	\$ 15,000	\$ 10,000
11000 024 7030	Maintenance Materials & Supplies	\$ 40,279	95,379	\$ 125,000	\$ 105,000	\$ 130,500	\$ 125,000
11000 024 7033	Street Lighting Maintenance	\$ -	-	\$ 5,000	\$ -	\$ 20,000	\$ 20,000
11000 024 7501	Utilities	\$ 31,566	36,538	\$ 36,100	\$ 28,035	\$ 36,100	\$ 36,100
11000 024 7503	Information Technology	\$ -	1,420	\$ -	\$ -	\$ -	\$ -
11000 024 7519	Professional/Contractual Services	\$ 23,972	11,076	\$ 50,000	\$ 6,142	\$ 75,000	\$ 75,000
11000 024 7621	Public Works Labor Charges	\$ 211,277	197,915	\$ 126,538	\$ 126,538	\$ 179,388	\$ 179,388
11000 024 7622	Charges from Garage	\$ 15,322	33,086	\$ 78,667	\$ 78,667	\$ 87,000	\$ 87,000
11000 024 7629	Charges from Capital Facilities	\$ 757	-	\$ -	\$ -	\$ -	\$ -
11000 024 7900	Capital Expenditures	\$ -	1,008	\$ 8,000	\$ 37,634	\$ -	\$ -
<b>TOTAL STREETS EXPENDITURES</b>		<b>\$ 365,127</b>	<b>481,977</b>	<b>\$ 511,306</b>	<b>\$ 429,951</b>	<b>\$ 645,988</b>	<b>\$ 635,488</b>

### JUSTIFICATION & EXPLANATION

#### STREETS DEPARTMENT

#### GL ACCT DESCRIPTION

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

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET

Fund #11000, Dept #026

GENERAL FUND  
CEMETERY DEPARTMENT  
DETAIL OF EXPENDITURES

CEMETERY GENERAL FUND REVENUES	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 026 4330 Cemetery Services	\$ 6,327	\$ 7,887	\$ 3,000	\$ 3,700	\$ 5,000	\$ 5,000
11000 026 4335 Cemetery Plot Sales	\$ 1,540	\$ 839	\$ 1,650	\$ 1,888	\$ 1,650	\$ 1,000
<b>TOTAL CEMETARY REVENUES</b>	<b>\$ 7,867</b>	<b>\$ 8,726</b>	<b>\$ 4,650</b>	<b>\$ 5,588</b>	<b>\$ 6,650</b>	<b>\$ 6,000</b>
<b>CEMETERY GENERAL FUND EXPENDITURES</b>						
11000 026 7001 Materials & Supplies	\$ 2,451	\$ 2,371	\$ 3,000	\$ 11	\$ 3,000	\$ 2,500
11000 026 7621 Public Works Labor Charges	\$ 3,829	\$ 3,212	\$ 2,109	\$ 2,109	\$ 3,588	\$ 3,588
11000 026 7629 Charges from Capital Fac.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 026 7900 Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL CEMETARY EXPENDITURES</b>	<b>\$ 6,280</b>	<b>\$ 5,584</b>	<b>\$ 5,109</b>	<b>\$ 2,120</b>	<b>\$ 6,588</b>	<b>\$ 6,088</b>
Total Cemetery Revenues	\$ 7,867	8,726	\$ 4,650	\$ 5,588	\$ 6,650	\$ 6,000
Total Cemetery Expenditures	\$ (6,280)	(5,584)	\$ (5,109)	\$ (2,120)	\$ (6,588)	\$ (6,088)
<b>Total Surplus (Deficit)</b>	<b>\$ 1,586</b>	<b>\$ 3,142</b>	<b>\$ (459)</b>	<b>\$ 3,469</b>	<b>\$ 62</b>	<b>\$ (88)</b>

### JUSTIFICATION & EXPLANATION

#### CEMETERY

#### GL ACCT DESCRIPTION

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





## GENERAL FUND | FACILITY MAINTENANCE DEPARTMENT

### PURPOSE

The mission of the Facilities Maintenance division is to provide quality maintenance and repair, to Borough-owned buildings with a commitment to ensuring safe, reliable, and sustainable facilities for employees, residents, businesses, and visitors of the Borough.

### KEY ACCOMPLISHMENTS

The Facilities Maintenance division relied on one full time maintenance staff with responsibility for nineteen (19) buildings (not including pavilions and stand-alone bathrooms in the Harbors) that have a combined area of 172,000+ square feet. Our department is responsible for activities relating to the maintenance, repairs, equipment operation, construction, and improvements for the Borough's buildings. Our department continues to ensure that the buildings meet federal, state, and local requirements, for life and safety inspections and permits related to boilers, hot water heaters, pressure vessels, fire alarms, fire sprinklers, backflow devices, and elevator maintenance and testing. The addition of a second maintenance staff has significantly improved maintenance accomplishments over the past one month.

### LEVEL OF SERVICE AND BUDGET IMPACT

The FY25 budget presented maintains department funding for wages and operating expenditures similar to FY24, with the exception of a decrease to travel and training for building official training and additional travel.

### DEPARTMENT GOALS

- Work with the Finance Director to build out multi-year major maintenance plan, including preventative maintenance, work orders and collaborative efforts within the CBW.
- Continue to address facility preventive maintenance needs and prioritize deficiencies while defining lifecycle needs. •

### TRENDS & FUTURE CHALLENGES

- Addressing the economic challenges that impact the CBW's ability to perform maintenance and major repairs.
- Employee recruitment for the Facilities Maintenance position

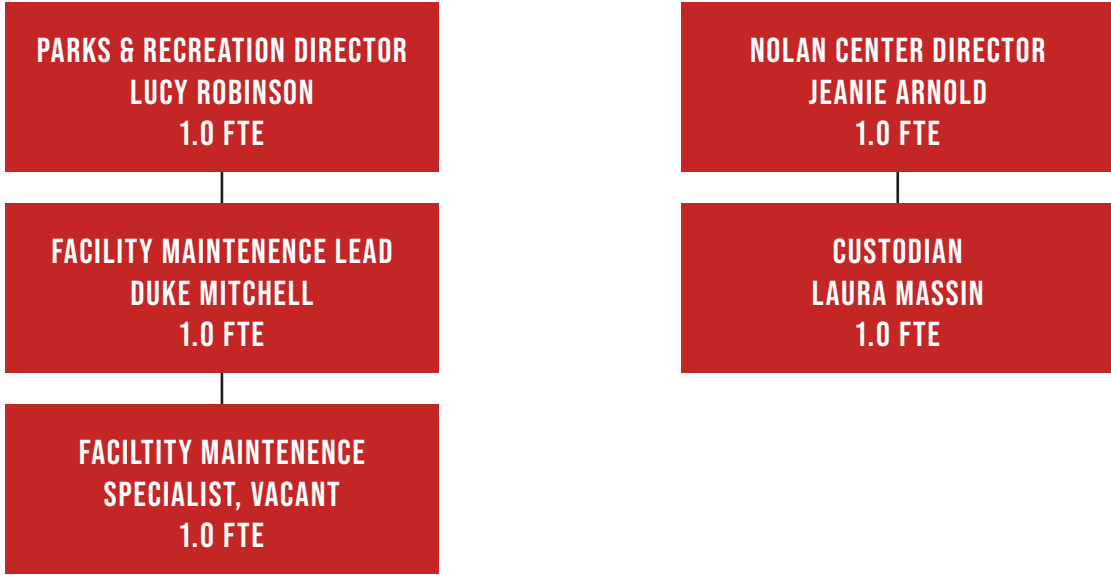
# CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

## PERSONNEL



FY 2023: NO DATA

FY 2024: NO DATA

FY 2025: 4.0 FTE

## PERFORMANCE METRICS

- Number of maintenance projects completed above \$5,000.

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

**CITY AND BOROUGH OF WRANGELL**  
**2025 ANNUAL BUDGET**  
*Fund 11000, Dept 029*

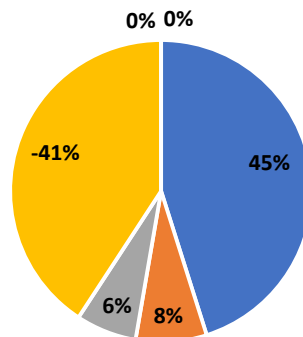
**GENERAL FUND**  
**FACILITIES MAINTENANCE DEPARTMENT**  
SUMMARY OF EXPENDITURES

### SUMMARY OF EXPENDITURES BY TYPE

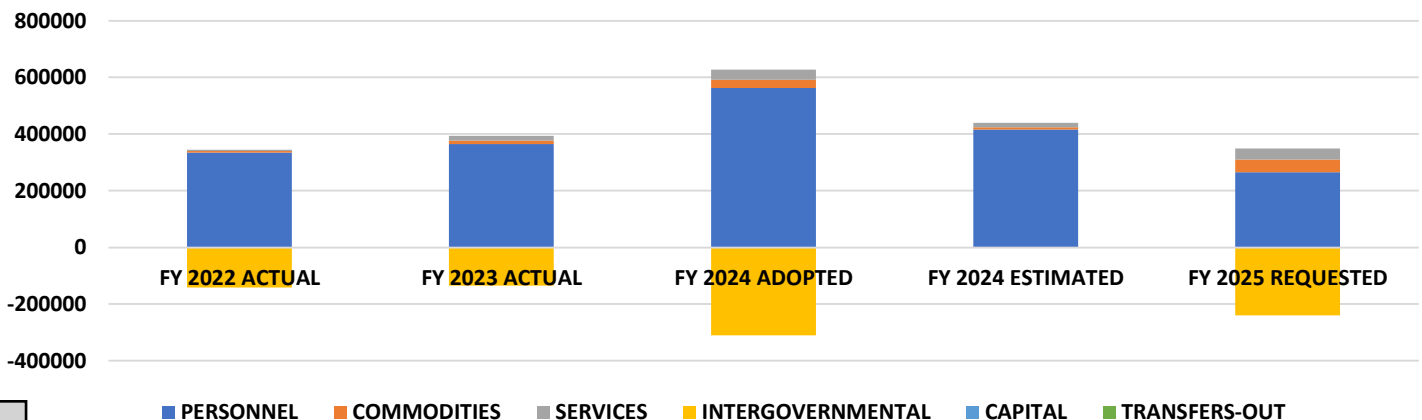
CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	333,992	364,369	562,544	416,004	265,545	265,545
COMMODITIES	5,423	12,767	28,500	7,953	44,500	44,500
SERVICES	4,855	16,604	35,679	15,475	38,324	31,374
INTERGOVERNMENTAL	(141,381)	(135,058)	(311,115)	-	(239,883)	(239,883)
CAPITAL	-	-	-	-	-	15,000
TRANSFERS-OUT	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>202,889</b>	<b>258,682</b>	<b>315,607</b>	<b>439,431</b>	<b>108,486</b>	<b>116,536</b>

### FY 2025 BUDGET - ALLOCATION OF EXPENDITURES

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



### CAPITAL FACILITIES EXPENDITURES BY FISCAL YEAR



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

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



Item a.

CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund #11000, Dept #29

GENERAL FUND  
CAPITAL FACILITIES DEPARTMENT  
DETAIL OF EXPENDITURES

CAPITAL FACILITIES GENERAL FUND EXPENDITURES		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 029 6001	Salaries & Wages	\$ 199,051	\$ 233,644	\$ 344,853	\$ 268,478	\$ 158,597	\$ 158,597
11000 029 6005	Overtime	\$ 1,149	\$ 1,746	\$ 6,403	\$ 3,754	\$ 6,123	\$ 6,123
11000 029 61XX	Employer Costs	\$ 132,962	\$ 124,479	\$ 191,668	\$ 135,577	\$ 100,824	\$ 100,824
11000 029 7001	Materials & Supplies	\$ 1,395	\$ 3,904	\$ 9,000	\$ 6,395	\$ 25,000	\$ 25,000
11000 029 7002	Facility Repair & Maintenance	\$ 1,837	\$ 428	\$ 7,500	\$ 374	\$ 7,500	\$ 7,500
11000 029 7008	Non-Capital Equipment	\$ 761	\$ -	\$ 5,000	\$ 618	\$ 5,000	\$ 5,000
11000 029 7010	Vehicle Maintenance & Repair	\$ 622	\$ 7,953	\$ 3,500	\$ 220	\$ 3,500	\$ 3,500
11000 029 7017	Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 029 7100	Clothing & Gear	\$ 808	\$ 483	\$ 3,500	\$ 345	\$ 3,500	\$ 3,500
11000 029 7502	Phone/Internet	\$ 2,016	\$ 3,196	\$ 5,500	\$ 4,637	\$ 5,500	\$ 2,250
11000 029 7503	Information Technology	\$ 491	\$ 4,088	\$ 4,075	\$ 5,853	\$ 4,075	\$ 4,075
11000 029 7505	Travel, Training, and Professional Development	\$ 829	\$ 4,499	\$ 19,620	\$ 8,195	\$ -	\$ -
11000 029 7506	Publications & Advertising	\$ 228	\$ 863	\$ 3,700	\$ -	\$ 3,700	\$ -
11000 029 7508	Insurance	\$ 1,987	\$ 3,502	\$ 2,404	\$ -	\$ 5,049	\$ 5,049
11000 029 7519	Professional Services	\$ 133	\$ 4,955	\$ 20,000	\$ 4,985	\$ 20,000	\$ 20,000
11000 029 7622	Charges from Garage	\$ 972	\$ 2,494	\$ 5,033	\$ -	\$ 5,725	\$ 5,725
11000 029 7629	Charges from Capital Facilities	\$ (142,353)	\$ (137,552)	\$ (316,148)	\$ -	\$ (245,609)	\$ (245,609)
11000 029 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
<b>TOTAL CAPITAL FACILITIES EXPENDITURES</b>		<b>\$ 202,889</b>	<b>\$ 258,682</b>	<b>\$ 315,607</b>	<b>\$ 439,431</b>	<b>\$ 108,486</b>	<b>\$ 116,536</b>

### JUSTIFICATION & EXPLANATION CAPITAL PROJECTS DEPARTMENT

#### GL ACCT DESCRIPTION

<b>6001 SALARIES &amp; WAGES</b>	
Facilities Custodian Salary	\$ 43,269
Facilities Maintenance Lead Salary	\$ 59,376
Facilities Maintenance Specialist Salary	\$ 55,952
<b>TOTAL</b>	<b>\$ 158,597</b>
<b>6005 OVERTIME</b>	
Facilities Maintenance Lead	\$ 3,135
Facilities Maintenance Specialist	\$ 2,988
<b>TOTAL</b>	<b>\$ 6,123</b>
<b>61XX EMPLOYER COSTS</b>	
FICA, SBS AND MEDICARE (7.58%)	\$ 12,486
STATE OF ALASKA PERS (22%)	\$ 36,239
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 52,100
<b>TOTAL</b>	<b>\$ 100,824</b>

7001 **MATERIALS & SUPPLIES** - ALLOTMENT FOR OFFICE SUPPLIES & EXPENDABLE MAINTENANCE MATERIALS AND HAND TOOLS USED ACROSS BOROUGH FACILITIES

7002 **FACILITY REPAIR & MAINTENANCE** - ALLOTMENT FOR SENIOR CENTER GEN. MAINTENANCE

7008 **NON-CAPITAL EQUIPMENT** - ALLOTMENT FOR COMPUTER, LAPTOP AND OFFICE FURNITURE FOR THE NEW CONSTRUCTION & FACILITIES MANAGER POSITION

7010 **VEHICLE MAINTENANCE** - ANNUAL ALLOTMENT FOR MAINTENANCE ON ONE DEPARTMENT VEHICLES AND TWO MAN LIFTS

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

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

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

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

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

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

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

7506 **PUBLICATIONS & ADVERTISING** - ALLOTMENT FOR MISC. PUBLICATIONS SUCH AS EMPLOYMENT ADVERTISING

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

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

7519 **PROFESSIONAL SERVICES** - COSTS FOR PROFESSIONAL CONTRACT WORK

7622 **CHARGES FROM GARAGE** - COSTS FOR LABOR FROM GARAGE FOR VEHICLE & EQUIPMENT MAINTENANCE & REPAIR

7629 **CHARGES FROM CAPITAL FACILITIES** - ANNUAL CHARGES FOR MAINTENANCE & CUSTODIAL LABOR FROM CAPITAL FACILITIES TO ALL OTHER BOROUGH FACILITIES



## GENERAL FUND | CAPITAL PROJECTS DEPARTMENT

### PURPOSE

The mission of the Capital Projects Department is one of multiple facets.

The Capital Projects Department develops the Capital Improvement Program (CIP) for capital projects, which provides for the full range of capital planning process, including defining and prioritizing capital projects, obtaining funding for and implementing the projects.

A capital improvement plan for capital projects is defined as a new, one-time project with a cost of \$50,000 or more. As well, major maintenance of an existing infrastructure with a cost of \$25,000 or more is considered a CIP project under the Borough's current CIP. CIP capital projects generally require significant engineering design and construction, whereas general maintenance projects are those that require routine upkeep, either annually or every several years. Such routine general maintenance project or those larger maintenance projects that fall under the \$25,000 threshold are scheduled under the associated department's Facility Maintenance and Repair account of their operating budget.

The Borough has historically relied on grant resources from state and federal government sources as the mainstay of our CIP budgets; however, these resources have become increasingly more competitive to acquire. Capital projects are generally budgeted within enterprise departments' funds, from the Borough General Fund, or from other restricted and/or non-restricted special funds that may be established for a specific purpose or project. Alternative funding sources can be accessed through state and federal funded programs. The following is an example of various financial resources that Wrangell has utilized to help fund projects in the past. These, along with many other funding opportunities, may be considered for funding future CIP capital projects.

- Local Taxes, such as Property Tax and Sales Tax
- Local Non-Tax Sources such as User Fees, Reserve Funds, Donations and In-Kind Contributions
- Debt Financing such as Loans, Revenue Bonds, and Municipal General Obligation Bonds
- Grants and Loans from State and Federal agencies, as well as philanthropic funding opportunities

With funding challenges driving what projects and how projects are pursued, strong, financial planning is essential to developing successful, comprehensive Capital Improvement Plans for capital projects to maintain the quality of facilities and services that the citizens of Wrangell have come to expect and rely on. Development of a long-term CIP for capital projects may require future policy decisions, with a focus on challenges and opportunities. They may include decisions related to:

- Desired level of services for health, safety and community amenities in terms of balancing financial affordability, sustainability and service expectations.
- Desired balance between capital budgets and operating budgets with Assembly priorities and directives for operating constraints.
- Level of commitment for staffing resources, workload and the complexities of non-local funding sources.
- Setting prioritization and timing of projects to ensure consistency with the long-range comprehensive plan and other area-specific plans.
- Establish if dedicated funding should be earmarked for Equipment and Vehicle Replacement and a Capital Reserve.

The mission of the Building Official division is to provide quality service that safeguards life, health, property, and public welfare by regulating the construction of all buildings/structures within the Borough. The department is responsible for the administration of building codes.



### KEY ACCOMPLISHMENTS

- The Building Official division issued eight (8) building permits to date during this fiscal year.
- The Capital Improvement Program (CIP) for Capital Projects division saw the completion of thirteen (13) capital projects during this fiscal year. Beyond those completed, twenty-one (21) projects have been in various stages of planning, permitting, design and/or construction phases throughout the FY24. These projects, along with another one (1) new projects identified in the FY25 capital budget will continue and/or begin throughout FY2025. Borough funding requests to both State and federal agencies have received notice of funding for an additional four projects to be added to the capital project roster in FY25.

### LEVEL OF SERVICE AND BUDGET IMPACT

The FY2025 budget presented adds one full time exempt/salaried employee, maintains operating expenditures similar to FY24 budget for capital projects and building official divisions, and it reflects a reduction to travel and training for building official training and travel as needed for pursuit of infrastructure funding and development.

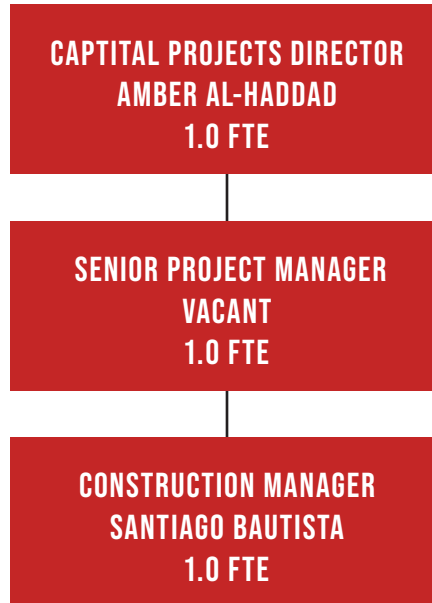
### DEPARTMENT GOALS

Work with the Finance Director to build out multi-year CIP capital projects and major maintenance budgets, and continue to pursue grant-funded programs for priority projects.

- Update the building codes to align with State of Alaska standards. Obtain adequate training for building officials based on newly adopted codes.



### PERSONNEL



FY 2023: 2.0 FTE

FY 2024: 2.0 FTE

FY 2025: 3.0 FTE

### PERFORMANCE METRICS

- To set a target of having no less than 5 capital projects in the design and planning phase at year-end.
- To set a target of having no less than 2 capital projects in the construction phase at year-end.
- To complete no less than 2 capital projects in the fiscal period.



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

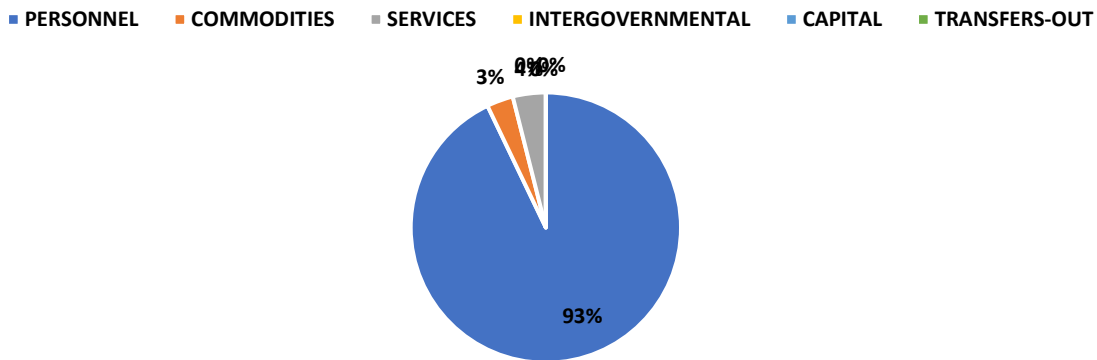
CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund 11000, Dept 030

GENERAL FUND  
CAPITAL PROJECTS DEPARTMENT  
SUMMARY OF EXPENDITURES

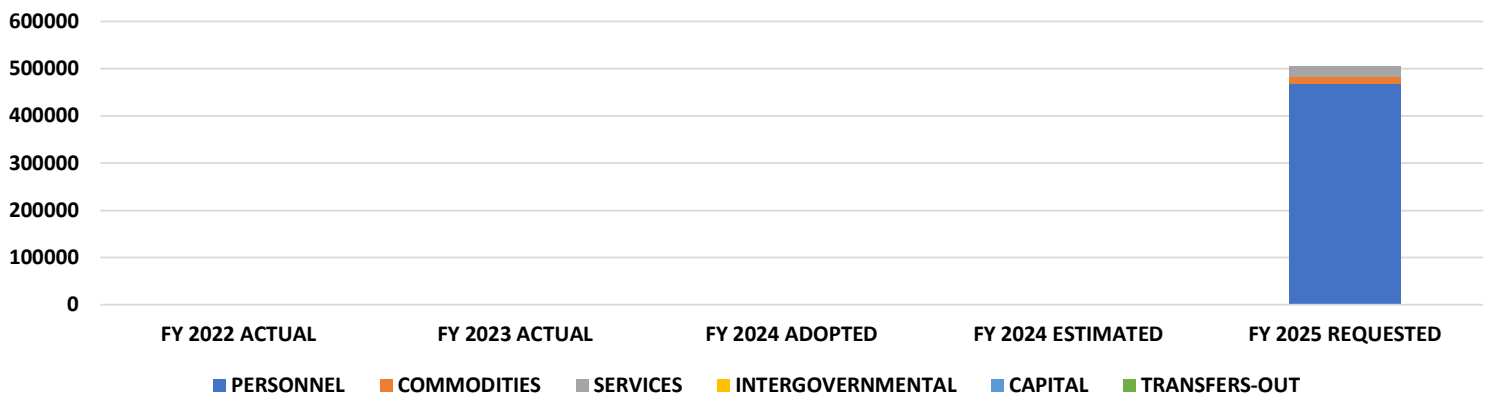
### SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	-	-	-	-	468,971	460,356
COMMODITIES	-	-	-	-	16,100	16,100
SERVICES	-	-	-	-	19,811	19,811
INTERGOVERNMENTAL	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	15,000
TRANSFERS-OUT	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-	<b>504,882</b>	<b>511,267</b>

### FY 2025 BUDGET - ALLOCATION OF EXPENDITURES



### CAPITAL PROJECTS DEPARTMENT EXPENDITURES BY FISCAL YEAR



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



Item a.

CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund #11000, Dept #30

GENERAL FUND  
CAPITAL PROJECTS DEPARTMENT  
DETAIL OF EXPENDITURES

CAPITAL PROJECTS GENERAL FUND EXPENDITURES		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 030 6001	Salaries & Wages	-	-	-	-	\$ 282,645	\$ 282,645
11000 030 6005	Overtime	-	-	-	-	\$ -	\$ -
11000 030 61XX	Employer Costs	-	-	-	-	\$ 162,712	\$ 162,712
11000 030 7001	Materials & Supplies	-	-	-	-	\$ 6,000	\$ 6,000
11000 030 7008	Non-Capital Equipment	-	-	-	-	\$ 5,900	\$ 5,900
11000 030 7010	Vehicle Maintenance & Repair	-	-	-	-	\$ 1,500	\$ 1,500
11000 030 7100	Clothing & Gear	-	-	-	-	\$ 2,700	\$ 2,700
11000 030 7502	Phone/Internet	-	-	-	-	\$ 2,232	\$ 2,232
11000 030 7503	Information Technology	-	-	-	-	\$ 175	\$ 175
11000 030 7505	Travel, Training, and Professional Development	-	-	-	-	\$ 23,615	\$ 15,000
11000 030 7506	Publications & Advertising	-	-	-	-	\$ 5,000	\$ 5,000
11000 030 7508	Insurance	-	-	-	-	\$ 2,404	\$ 2,404
11000 030 7519	Professional Services	-	-	-	-	\$ 10,000	\$ 10,000
11000 030 7900	Capital Expenditures	-	-	-	-	\$ -	\$ 15,000
<b>TOTAL CAPITAL FACILITIES EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 504,882</b>	<b>\$ 511,267</b>

### JUSTIFICATION & EXPLANATION CAPITAL PROJECTS DEPARTMENT

#### GL ACCT DESCRIPTION

6001	<b>SALARIES &amp; WAGES</b>		
	Capital Facilities Director Salary	\$ 113,145	
	Senior Project Manager	\$ 96,329	
	Construction & Facilities Manager Salary	\$ 69,570	
	Vehicle Stipend	\$ 3,600	
	<b>TOTAL</b>	<b>\$ 282,645</b>	
61XX	<b>EMPLOYER COSTS</b>		
	FICA, SBS AND MEDICARE (7.58%)	\$ 21,424	
	STATE OF ALASKA PERS (22%)	\$ 62,182	
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 79,106	
	<b>TOTAL</b>	<b>\$ 162,712</b>	
7001	<b>MATERIALS &amp; SUPPLIES</b> - ALLOTMENT FOR OFFICE SUPPLIES & EXPENDABLE MAINTENANCE MATERIALS		
7008	<b>NON-CAPITAL EQUIPMENT</b> - ALLOTMENT FOR COMPUTER, LAPTOP AND OFFICE FURNITURE FOR THE NEW SENIOR PROJECT MANAGER POSITION		
7010	<b>VEHICLE MAINTENANCE</b> - ANNUAL ALLOTMENT FOR MAINTENANCE ON ONE VEHICLE		
7017	<b>FUEL</b> - COST OF FUEL FOR DEPARTMENT VEHICLES & EQUIPMENT		
7018	<b>MISCELLANEOUS TOOLS</b> - ALLOTMENT FOR MISC. TOOLS SUCH AS HAND TOOLS, BATTERIES, ENGINEERING TOOLS, ETC.		
7100	<b>CLOTHING &amp; GEAR</b> - ALLOTMENT FOR CLOTHING ALLOWANCE FOR TWO IBEW-MEMBER EMPLOYEES & SAFETY ITEMS FOR CREW, INCLUDING HIGH VISIBILITY VESTS, HEARING & EYE PROTECTION, AND OTHER MISC. PPE		
7501	<b>UTILITIES</b> - ELECTRIC, WATER, SEWER, GARBAGE (THE DEPARTMENT IS NOT INCURRING THESE EXPENSES AS THEY ARE HOUSED IN		
7502	<b>PHONE/INTERNET</b> - ANNUAL ALLOTMENT FOR MOBILE PHONE LINES, LTE SERVICE ON TWO MAINTENANCE TABLETS, OFFICE PHONE SERVICES, AND LONG DISTANCE CALL ESTIMATES		
7503	<b>INFORMATION TECHNOLOGY</b> - ALLOTMENT FOR CMMS SUBSCRIPTION & ZOOM SUBSCRIPTION		
7505	<b>TRAVEL, TRAINING AND PROFESSIONAL DEVELOPMENT</b> - ALLOTMENT FOR DIRECTOR AND STAFF TRAVEL & TRAINING		
7506	<b>PUBLICATIONS &amp; ADVERTISING</b> - ALLOTMENT FOR MISC. PUBLICATIONS SUCH AS BUILDING CODE INFORMATION, PERMITS AND FOR EMPLOYMENT ADVERTISING		
7508	<b>INSURANCE</b> - ANNUAL COST OF VEHICLE INSURANCE		
7519	<b>PROFESSIONAL SERVICES</b> - COSTS FOR ENGINEERING (CONTINGENCY) AND ADDITIONAL CONTRACT PROJECT MANAGEMENT WORK		
7622	<b>CHARGES FROM GARAGE</b> - COSTS FOR LABOR FROM GARAGE FOR VEHICLE & EQUIPMENT MAINTENANCE & REPAIR		
7629	<b>CHARGES FROM CAPITAL FACILITIES</b> - ANNUAL CHARGES FOR MAINTENANCE & CUSTODIAL LABOR FROM CAPITAL FACILITIES TO ALL OTHER BOROUGH FACILITIES		
7900	<b>CAPITAL EXPENDITURES</b> - OPERATIONAL EQUIPMENT & VEHICLES ABOVE \$5,000 THAT ARE CAPITALIZED AND DEPRECIATED OVER A PREDETERMINED USEFUL LIFE; DEPARTMENT VEHICLE		



## GENERAL FUND | ECONOMIC DEVELOPMENT DEPARTMENT

### PURPOSE

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

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

### KEY ACCOMPLISHMENTS

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

### LEVEL OF SERVICE AND BUDGET IMPACT

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



### DEPARTMENT GOALS

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

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

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

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

### TRENDS & FUTURE CHALLENGES

#### TRENDS

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

#### CHALLENGES

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



### PERSONNEL



FY 2023: 1.0 FTE

FY 2024: 2.0 FTE

FY 2025: 2.0 FTE

### PERFORMANCE METRICS

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

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

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

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



Item a.

CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

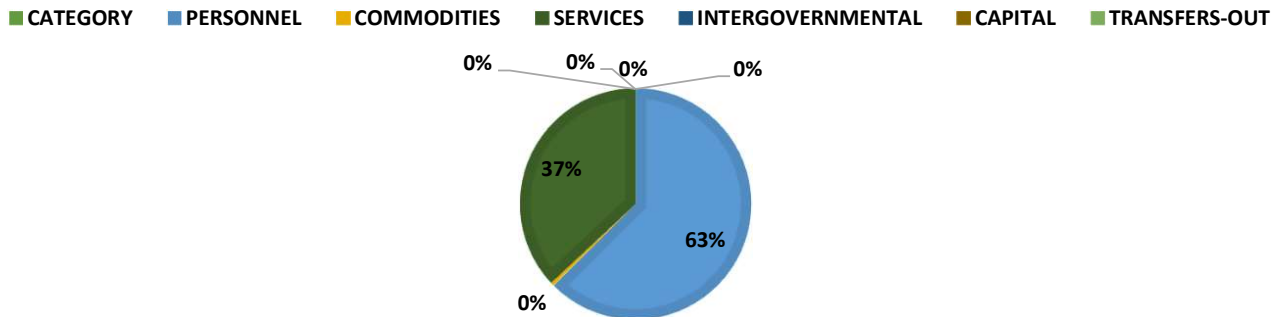
CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund 11000, Dept 032

GENERAL FUND  
ECONOMIC DEVELOPMENT DEPARTMENT  
SUMMARY OF EXPENDITURES

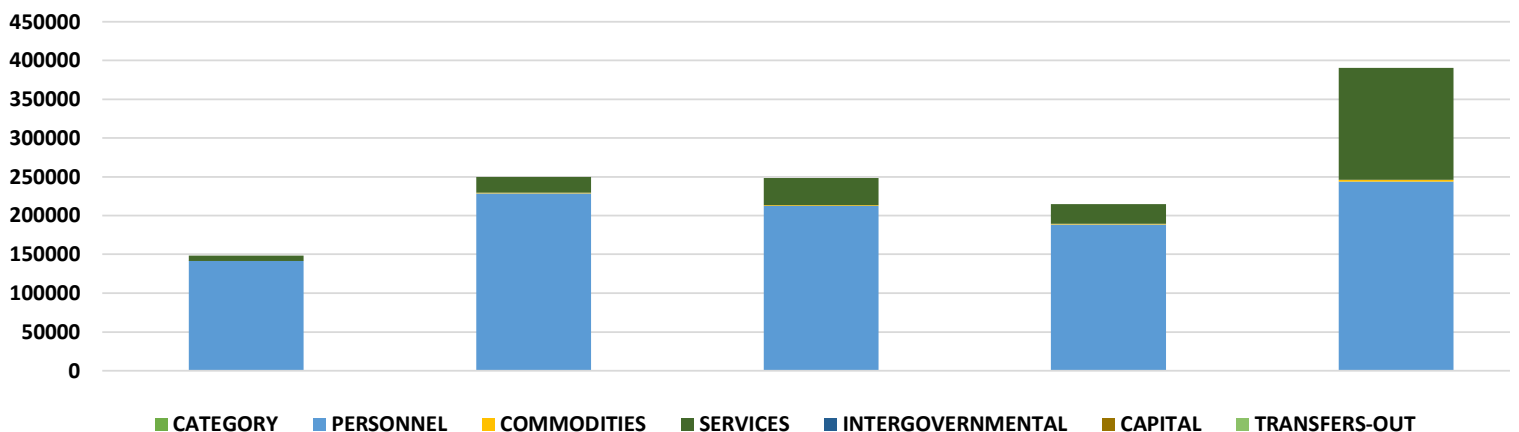
### SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	141,153	228,602	212,301	188,731	244,141	241,141
COMMODITIES	475	733	1,350	849	2,000	2,000
SERVICES	6,985	20,685	34,730	24,911	144,305	132,305
INTERGOVERNMENTAL	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>148,614</b>	<b>250,019</b>	<b>248,381</b>	<b>214,491</b>	<b>390,446</b>	<b>375,446</b>

### FY 2025 BUDGET - ALLOCATION OF EXPENDITURES



### ECONOMIC DEVELOPMENT EXPENDITURES BY FISCAL YEAR



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



Item a.

CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund #11000 Dept #032

GENERAL FUND  
ECONOMIC DEVELOPMENT DEPARTMENT  
DETAIL OF EXPENDITURES

ECONOMIC DEVELOPMENT GENERAL FUND EXPENDITURES	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 032 6001 Salaries & Wages	\$ 94,433	128,334	\$ 138,262	\$ 134,523	\$ 164,415	\$ 164,415
11000 032 61XX Employer Costs	\$ 45,683	84,687	\$ 60,739	\$ 49,859	\$ 69,225	\$ 69,225
11000 032 7001 Materials & Supplies	\$ 384	588	\$ 750	\$ 849	\$ 1,500	\$ 1,500
11000 032 7004 Postage & Shipping	\$ 92	145	\$ 600	\$ -	\$ 500	\$ 500
11000 032 7502 Phone/Internet	\$ -	705	\$ 705	\$ 881	\$ 705	\$ 705
11000 032 7503 Information Technology	\$ 2,960	6,181	\$ 5,000	\$ 4,106	\$ 10,250	\$ 10,250
11000 032 7505 Travel & Training	\$ 1,037	15,580	\$ 13,300	\$ 4,349	\$ 10,500	\$ 7,500
11000 032 7506 Publications & Advertising	\$ -	560	\$ 600	\$ 589	\$ 3,000	\$ 3,000
11000 032 7507 Memberships & Dues	\$ 929	812	\$ 1,425	\$ -	\$ 1,350	\$ 1,350
11000 032 7508 Insurance	\$ -	-	\$ -	\$ -	\$ -	\$ -
11000 032 7511 Surveying	\$ -	-	\$ 4,000	\$ -	\$ -	\$ -
11000 032 7519 Professional Services Contractual	\$ 925	10,438	\$ 19,000	\$ 19,000	\$ 126,000	\$ 117,000
11000 032 7570 Tourism Industry Expenses	\$ 2,171	1,989	\$ 4,000	\$ 335	\$ 3,000	\$ -
11000 032 7900 Capital Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$ 148,614</b>	<b>\$ 250,019</b>	<b>\$ 248,381</b>	<b>\$ 214,491</b>	<b>\$ 390,446</b>	<b>\$ 375,446</b>

### JUSTIFICATION & EXPLANATION ECONOMIC DEVELOPMENT

#### GL ACCT DESCRIPTION

##### 6001 SALARIES & WAGES

Economic Development Director Salary	\$ 95,565
Marketing & Community Development Coordinator Salary	\$ 68,850
<b>TOTAL</b>	<b>\$ 164,415</b>

##### 61XX EMPLOYER COSTS

FICA, SBS AND MEDICARE (7.58%)	\$ 12,463
STATE OF ALASKA PERS (22%)	\$ 36,171
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 20,591
<b>TOTAL</b>	<b>\$ 69,225</b>

7001 **MATERIALS & SUPPLIES** - VARIOUS OFFICE SUPPLIES SUCH AS PRINTER PAPER & INK, THUMBDRIVES, CALENDARS AND OTHER MISC. SUPPLIES

7004 **POSTAGE & SHIPPING** - ALLOTMENT FOR MAILINGS SUCH AS PLANNING AND ZONING MEETING NOTICES, OFFICIAL CORRESPONDENCE

7502 **PHONE/INTERNET** - ANNUAL ALLOTMENT FOR PHONE LANDLINE, INTERNET SERVICE, AND CELL PHONE

7503 **INFORMATION TECHNOLOGY** - ALLOTMENT FOR COMPUTER SOFTWARES, WEB DOMAINS & LICENSES, AND OTHER MISC. SOFTWARE AND PROGRAMMING.

7505 **TRAVEL & TRAINING** - ALLOTMENT FOR TRAVEL AND REGISTRATION FOR TRAINING CONFERENCES & OTHER MISC. PROFESSIONAL DEVELOPMENT OPPORTUNITIES.

7506 **PUBLICATIONS & ADVERTISING** - COST TO PUBLISH ADVERTISEMENTS

7507 **MEMBERSHIPS & DUES** - SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATIONS

7511 **SURVEYING** - ALLOTMENT FOR LAND SURVEY SERVICES

7519 **PROFESSIONAL SERVICES CONTRACTUAL** - GIS MAPPING CONTRACT EXPENSES & ECONOMIC CONDITIONS REPORT, BCA REPORTS FOR GRANTS; SHSP COMMUNITY ADDRESSING PROJECT GRANT EXPENDITURES

7570 **TOURISM INDUSTRY EXPENSES** - ALLOTMENT FOR BUILDING AND MAINTAINING TOURISM PROGRAMS

7900 **CAPITAL EXPENDITURES** - CAPITAL EXPENSES (ABOVE \$5,000) INCURRED SPECIFIC TO ADMINISTRATION OPERATIONS

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund #11000, Dept #033

GENERAL FUND  
COMMUNITY CONTRIBUTIONS  
DETAIL OF EXPENDITURES

COMMUNITY CONTRIBUTIONS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
11000 033 7507 Memberships & Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 033 7629 Charges from Capital Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 033 7820 Senior Citizen Program Expenditures	\$ 11,500	\$ 13,000	\$ 13,500	\$ 13,500	\$ 13,500	\$ -
11000 033 7822 Contribution to Chamber of Commerce	\$ 23,000	\$ 27,000	\$ -	\$ 18,722	\$ 25,000	\$ -
11000 033 7823 Contribution to Local Radio	\$ 8,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 12,500	\$ -
11000 033 7826 Contribution to Volunteer Fire Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 033 7829 Wrangell Athletic Club	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL COMMUNITY CONTRIBUTIONS</b>	<b>\$ 43,000</b>	<b>\$ 50,000.00</b>	<b>\$ 23,500</b>	<b>\$ 42,222</b>	<b>\$ 51,000</b>	<b>\$ -</b>

### JUSTIFICATION & EXPLANATION

#### GL ACCT DESCRIPTION

- 7507 **MEMBERSHIPS & DUES** - SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATIONS.
- 7621 **PW LABOR CHARGES** - LABOR CHARGE BILLED WHEN NEW WATER OR SEWER INSTALLATIONS ARE DONE, OR OTHER SEWER WORK CHARGED.
- 7629 **CHARGES FROM CAPITAL FACILITIES** - ALLOTMENT FOR CAPITAL FACILITIES MAINTANENCE, CUSTODIAL, AND MANAGEMENT SERVICES.
- 7820 **SENIOR CITIZEN PROGRAM EXPENDITURES** - CASH CONTRIBUTION OF \$13,500 TO HELP FUND MEALS AND OTHER ACTIVITES AND EXPENSES OF RUNNING THE SENIOR CENTER.
- 7822 **CONTRIBUTION TO CHAMBER OF COMMERCE**- CASH CONTRIBUTION TO THE CHAMBER OF COMMERCE FOR COMMUNITY EVENTS AND PROMOTIONAL ACTIVITES
- 7823 **CONTRIBUTION TO LOCAL RADIO** - \$12,500





## GENERAL FUND | LIBRARY DEPARTMENT

### PURPOSE

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

### KEY ACCOMPLISHMENTS

- Successfully hired a skilled and dedicated individual to fill the Library Assistant position
- Expanded programming - in FY24 the library offered 83 programs, with a total attendance of almost 1,600 participants
- Increased the library's opening hours from 34 to 48 hours a week
- Optimized library layout to improve flow and enhance space for curated displays, meetings, and activities
- Our children's nonfiction section was significantly updated with grant funds
- Increased social media presence, improving visibility in the community
- Replaced damaged front door hardware

### LEVEL OF SERVICE AND BUDGET IMPACT

The increase in programming has placed a strain on our current staff, raising concerns about the sustainability of this level of service in the future. However, with our FY25 budgeted resources, the library will strive to maintain current operational levels. We will continue to seek external revenue sources for special projects to enhance our offerings without overburdening our existing budget.

### DEPARTMENT GOALS

- Explore new grant funding opportunities to maintain increased programming and update our collections and equipment.
- Expand programming for teens (ages 12-18).
- Complete inventory of all collections.
- Using IMLS and Alaska State grant funds, both Library Director and Library Assistant will attend the joint Pacific Library Association/Alaska Library Association Conference in Juneau in August 2024.
- Update the library's Policies and Procedures, as well as its Computer Use, Internet, and Wireless policies.

### TRENDS & FUTURE ISSUES

The library will strive to keep pace with rapidly changing technological advancements and provide the community of Wrangell access to the latest digital resources, online services, and educational technologies.

Book challenges continue to be a concern for public and school libraries across the country, and we must be prepared for this possibility in our community. While our current policies are strong, they are outdated. This year, we will focus on strengthening our policies and procedures to align with current industry best practices.



### PERSONNEL

LIBRARY DIRECTOR  
SARAH SCAMBLER  
1.0 FTE

LIBRARY ASSISTANT  
KAITLIN WILSON  
1.0 FTE

FY 2023: 2.0 FTE

FY 2024: 2.0 FTE

FY 2025: 2.0 FTE

The library also maintains a pool of casual part-time Library Technicians to sustain the library's opening hours and fill in when full time staff is off.

### PERFORMANCE METRICS

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

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

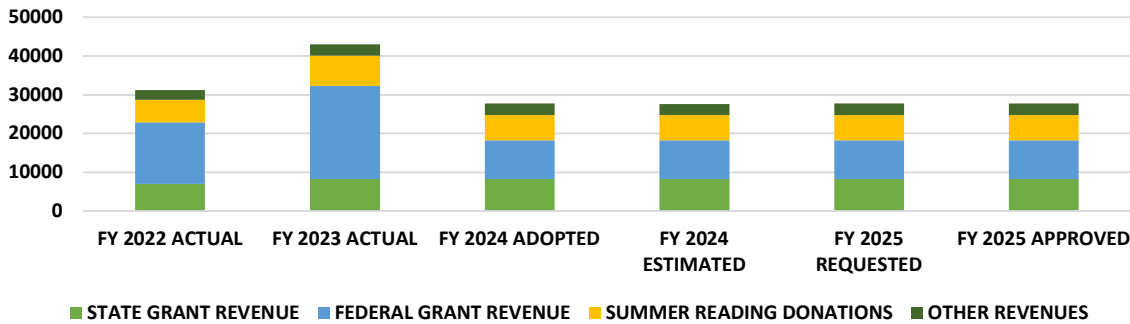
CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund 11000, Dept 034

GENERAL FUND  
LIBRARY DEPARTMENT  
SUMMARY OF EXPENDITURES

### SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
STATE GRANT REVENUE	7,000	8,250	8,250	8,250	8,250	8,250
FEDERAL GRANT REVENUE	15,916	24,018	10,000	10,000	10,000	10,000
SUMMER READING DONATIONS	5,840	7,847	6,500	6,500	6,500	6,500
OTHER REVENUES	2,495	2,840	3,000	2,904	3,000	3,000
<b>TOTAL REVENUES</b>	<b>31,251</b>	<b>42,955</b>	<b>27,750</b>	<b>27,654</b>	<b>27,750</b>	<b>27,750</b>

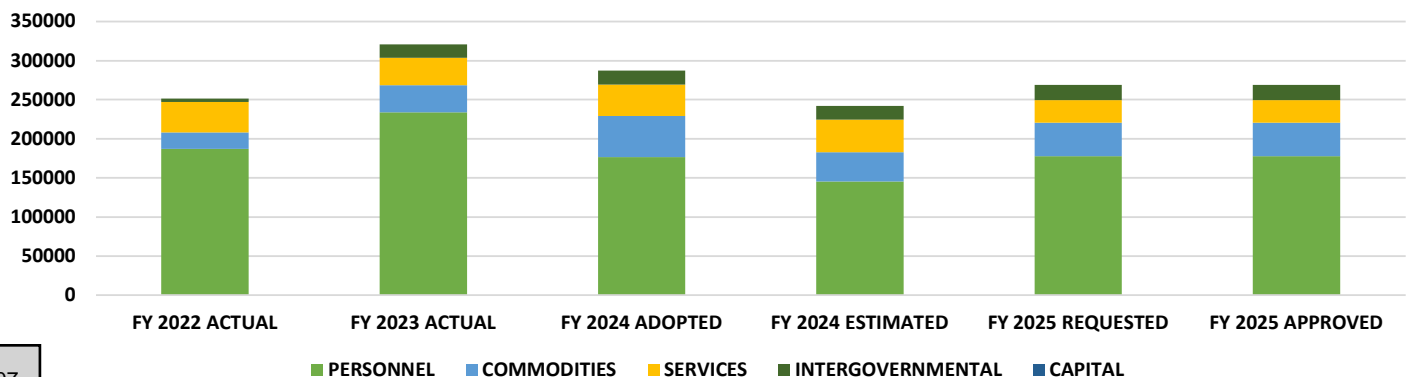
### LIBRARY REVENUES BY FISCAL YEAR



### SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	186,991	233,760	176,472	145,353	177,841	177,841
COMMODITIES	21,265	35,021	52,511	37,291	43,050	43,050
SERVICES	38,823	34,555	40,614	41,704	28,286	28,286
INTERGOVERNMENTAL	4,253	17,509	17,773	17,773	19,831	19,831
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>251,332</b>	<b>320,845</b>	<b>287,371</b>	<b>242,121</b>	<b>269,008</b>	<b>269,008</b>

### LIBRARY EXPENDITURES BY FISCAL YEAR



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



Item a.

CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund #11000 & 11180 (Library Consolidated)

GENERAL FUND  
LIBRARY DEPARTMENT  
DETAIL OF REVENUES & EXPENDITURES

LIBRARY GENERAL FUND REVENUES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
11000 034 4590	Library State Grant Revenue	\$ 7,000	8,250	\$ 8,250	\$ 8,250	\$ 8,250	\$ 8,250
11000 034 4595	Library Miscellaneous Grant Revenue	\$ -	-	\$ -	\$ 1,000	\$ -	\$ -
11000 034 4599	Library Federal Grant Revenue	\$ 15,916	24,018	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
11000 034 4604	Miscellaneous Revenue	\$ 2,495	2,840	\$ 3,000	\$ 2,904	\$ 3,000	\$ 3,000
11180 034 4690	Summer Reading Program Donations	\$ 5,840	7,847	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
<b>TOTAL LIBRARY REVENUES</b>		<b>\$ 31,251</b>	<b>42,955</b>	<b>\$ 27,750</b>	<b>\$ 28,654</b>	<b>\$ 27,750</b>	<b>\$ 27,750</b>
LIBRARY GENERAL FUND EXPENDITURES							
11000 034 6001	Salaries & Wages	\$ 97,885	138,607	\$ 92,664	\$ 87,819	\$ 107,161	\$ 107,161
11000 034 6002	Temporary Wages	\$ 13,156	14,168	\$ 15,000	\$ 13,771	\$ 17,000	\$ 17,000
11000 034 6100	Employer Costs	\$ 75,950	77,044	\$ 65,269	\$ 43,133	\$ 48,781	\$ 48,781
11000 034 7001	Materials & Supplies	\$ 2,702	2,584	\$ 5,000	\$ 3,196	\$ 5,700	\$ 5,700
11000 034 7002	Facility Repair & Maintenance	\$ 3,309	600	\$ 11,000	\$ 1,260	\$ 5,000	\$ 5,000
11000 034 7003	Custodial Supplies	\$ 526	115	\$ 600	\$ 407	\$ 700	\$ 700
11000 034 7004	Postage & Shipping	\$ 699	1,969	\$ -	\$ 942	\$ 1,650	\$ 1,650
11000 034 7120	Library Books	\$ 14,030	23,298	\$ 29,411	\$ 19,710	\$ 30,000	\$ 30,000
11180 034 7121	Summer Reading Program Expenditures	\$ -	6,456	\$ 6,500	\$ 11,776	\$ -	\$ -
11000 034 7501	Utilities	\$ 9,817	8,065	\$ 11,400	\$ 9,079	\$ 11,400	\$ 11,400
11000 034 7502	Phone/Internet	\$ 3,184	3,080	\$ 3,230	\$ 4,232	\$ 3,705	\$ 3,705
11000 034 7503	Information Technology	\$ 10,817	17,095	\$ 17,105	\$ 19,317	\$ 3,000	\$ 3,000
11000 034 7505	Travel, Training, and Professional Development	\$ -	3,941	\$ 3,540	\$ 629	\$ 4,900	\$ 4,900
11000 034 7507	Memberships & Dues	\$ 450	510	\$ 550	\$ 748	\$ 625	\$ 625
11000 034 7508	Insurance	\$ 6,883	5,805	\$ 8,329	\$ 8,329	\$ 9,556	\$ 9,556
11000 034 7519	Professional Services Contractual	\$ 7,672	-	\$ -	\$ -	\$ -	\$ -
11000 034 7621	Public Works Labor Charges	\$ -	-	\$ -	\$ -	\$ -	\$ -
11000 034 7629	Charges from Capital Facilities	\$ 4,253	17,509	\$ 17,773	\$ 17,773	\$ 19,831	\$ 19,831
11000 034 7900	Capital Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LIBRARY EXPENDITURES</b>		<b>\$ 251,332</b>	<b>320,845</b>	<b>\$ 287,371</b>	<b>\$ 242,121</b>	<b>\$ 269,008</b>	<b>\$ 269,008</b>
Total Library Revenues		\$ 31,251	42,955	\$ 27,750	\$ 28,654	\$ 27,750	\$ 27,750
Total Library Expenditures		\$ (251,332)	(320,845)	\$ (287,371)	\$ (242,121)	\$ (269,008)	\$ (269,008)
<b>Total Operating Surplus (Deficit)</b>		<b>\$ (220,081)</b>	<b>(277,890)</b>	<b>\$ (259,621)</b>	<b>\$ (213,467)</b>	<b>\$ (241,258)</b>	<b>\$ (241,258)</b>

### JUSTIFICATION & EXPLANATION

#### LIBRARY DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION		
4590	<b>LIBRARY STATE GRANT REVENUE</b> - GRANT REVENUE RECEIVED FROM THE STATE OF ALASKA OR IS ISSUED FROM THE STATE AND PASSED THROUGH ANOTHER ORGANIZATION; PUBLIC LIBRARY ASSISTANCE GRANT		
4595	<b>LIBRARY MISCELLANEOUS GRANT REVENUE</b> - ALL OTHER GRANT REVENUE THAT DOES NOT ORIGINATE FROM A FEDERAL OR STATE ENTITY		
4599	<b>LIBRARY FEDERAL GRANT REVENUE</b> - GRANT REVENUE RECEIVED FROM THE FEDERAL GOVERNMENT OR IS ISSUED FROM A FEDERAL AGENCY AND PASSES THROUGH ANOTHER ORGANIZATION		
4604	<b>MISCELLANEOUS REVENUE</b> - ALL OTHER REVENUE DERIVED FROM LIBRARY OPERATIONS, INCLUDING BUT NOT LIMITED TO COPIER AND OVERDUE BOOK REVENUE		
4690	<b>SUMMER READING PROGRAM DONATIONS</b> - DONATIONS RECEIVED FOR THE SUMMER READING PROGRAM		
6001	<b>SALARIES &amp; WAGES</b>		
	LIBRARY DIRECTOR		\$ 63,014
	LIBRARY ASSISTANT II		\$ 44,146
	<b>TOTAL</b>		<b>\$ 107,161</b>
6002	<b>TEMPORARY WAGES</b> - ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP		

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

6100	<b>EMPLOYER COSTS</b>		
	FICA, SBS AND MEDICARE (7.58%)	\$	8,123
	STATE OF ALASKA PERS (22%)	\$	23,575
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	17,082
		<b>TOTAL</b>	<b>\$ 48,781</b>
6XXX	<b>CARES PAYROLL OFF-SET</b> - THE TOTAL AMOUNT OF WAGES AND BENEFITS THAT WERE ELIGIBLE FOR CARES ACT REIMBURSEMENT		
7001	<b>MATERIALS AND SUPPLIES</b> - OFFICE PRODUCTS SUCH AS COPY PAPER, COMPUTER PAPER, LETTER HEAD, RIBBONS, BOOK COVERS, REPAIR BOOK BINDINGS, PRINTER INK, ETC.		
7002	<b>FACILITY REPAIR &amp; MAINTENANCE</b> - LABOR & MATERIALS TO MAINTAIN THE BUILDING, FURNACE, LIGHTS, PAINT, WINDOWS, AND DOORS		
7003	<b>CUSTODIAL SUPPLIES</b> - JANITORIAL RELATED SUPPLIES SUCH AS DISINFECTING SOLUTIONS, TRASH BAGS, ANTIBACTERIAL SOAPS, FACIAL TISSUES, ETC.		
7004	<b>POSTAGE &amp; SHIPPING</b> - INCLUDES COST OF MAILING INTERLIBRARY LOAN RETURNS, RECYCLED BOOKS, LIBRARY OVERDUES & FINES, LIBRARY EVENT NOTICES, AND OTHER MISC. MAIL FROM THE LIBRARY		
7120	<b>LIBRARY BOOKS</b> - COSTS FOR BOOKS, NEWSPAPER SUBSCRIPTIONS, AND MAGAZINE SUBSCRIPTIONS		
7121	<b>SUMMER READING PROGRAM AWARDS</b> - CASH PRIZES FOR SUMMER READING PROGRAM PARTICIPANTS		
7501	<b>UTILITIES</b> - WATER, GARBAGE, SEWER, AND ELECTRIC HEAT FOR LIBRARY BUILDING		
7502	<b>PHONE/INTERNET</b> - THE TOTAL AMOUNT OF MONTHLY INTERNET AND PHONE BILLS, FAX LINE, AND DIRECTOR CELL PHONE REIMBURSEMENT		
7503	<b>INFORMATION TECHNOLOGY</b> - 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	<b>TRAVEL &amp; TRAINING</b> - COST OF TRAVEL FOR THE ALASKA LIBRARY CONFERENCE AND ATTENDING OTHER CONTINUING AND PROFESSIONAL EDUCATION EVENTS		
7507	<b>MEMBERSHIPS &amp; DUES</b> - COSTS OF MEMBERSHIPS & DUES FOR ALASKA LIBRARY ASSOCIATION AND AMERICAN LIBRARY ASSOCIATION		
7508	<b>INSURANCE</b> - ALLOCATED INSURANCE POLICY EXPENDITURE FOR THE LIBRARY FACILITY		
7519	<b>PROFESSIONAL SERVICES CONTRACTUAL</b> - ANNUALIZED COST OF JANITORIAL SERVICE FOR THE LIBRARY		
7621	<b>CHARGES FROM PUBLIC WORKS</b> - COSTS INCURRED BY THE LIBRARY FOR PUBLIC WORKS LABOR		
7629	<b>CHARGES FROM CAPITAL FACILITIES</b> - STAFF LABOR COSTS FOR CAPITAL FACILITIES		
7900	<b>CAPITAL EQUIPMENT</b> - CAPITAL EXPENDITURES INCURRED SPECIFIC TO LIBRARY OPERATIONS		

# SPECIAL REVENUES FUNDS

# PURPOSE

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

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

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

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

## SPECIAL REVENUE FUNDS PRESENTED

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 | DESCRIPTIONS

### PERMANENT FUND

FUND #20000

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

### NOLAN CENTER FUND

FUND #21xxx

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

### SALES TAX FUND

FUND #22000

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

### PARKS & RECREATION FUND

FUND #24xxx

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

### SECURE SCHOOLS FUND

FUND #25xxx

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

### WRANGELL PUBLIC SCHOOL DISTRICT LOCAL CONTRIBUTION FUND

FUND #26000

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

### TRANSIENT TAX FUND

FUND #28000

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

### COMMERCIAL PASSENGER VESSEL (CPV) FUND

FUND #28010

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

### MARIEN GLENZ FUND

FUND #28020

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



### **BIRDFEST FUND**

**FUND #28030**

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

### **BOROUGH ORGANIZATION FUND**

**FUND #11110**

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

### **HOSPITAL LEGACY FUND**

**FUND #11125**

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

### **911 SURCHARGE FUND**

**FUND #11130**

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

### **ECONOMIC RECOVERY FUND**

**FUND #53000**

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

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL  
 2025 ANNUAL BUDGET  
 Fund 20000 (Permanent Fund Consolidated)

SPECIAL REVENUE TYPE  
 PERMANENT FUND  
 SUMMARY OF REVENUES & EXPENDITURES

PERMANENT FUND REVENUES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
20000 000 4371 Cold Storage Lease	\$ 10,980	\$ 28,246	\$ 36,239	\$ 32,890	\$ 36,239	\$ 36,239
20000 000 4550 Investment Income (Loss)	\$ (905,482)	\$ 568,305	\$ (400,000)	\$ 850,000	\$ 400,000	\$ 400,000
20000 000 4650 Land & Lot Sales (Tidelands)	\$ -	\$ 170,389	\$ 50,000	\$ 63,800	\$ 50,000	\$ 50,000
<b>TOTAL REVENUES</b>	<b>\$ (894,502)</b>	<b>\$ 766,940</b>	<b>\$ (313,761)</b>	<b>\$ 946,690</b>	<b>\$ 486,239</b>	<b>\$ 486,239</b>

**PERMANENT FUND EXPENDITURES & TRANSFERS-OUT**

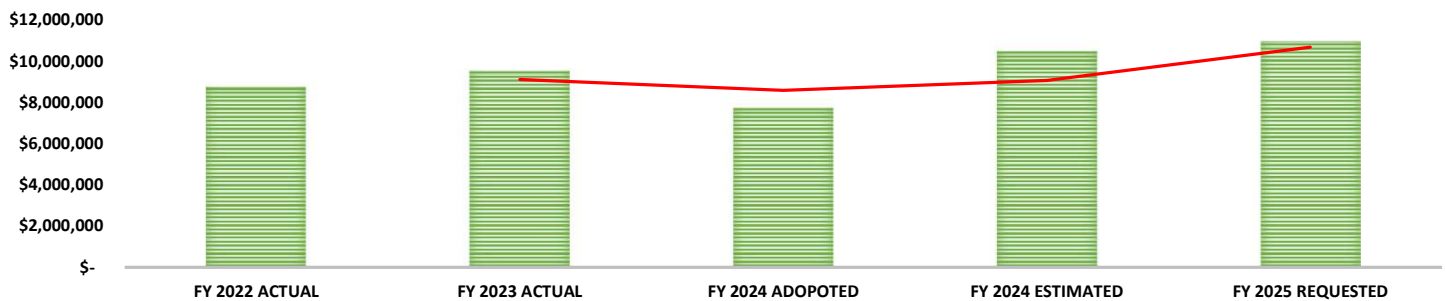
20000 000 8910 Transfer To General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20000 000 8924 Transfer To Parks & Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES &amp; TRANSFERS-OUT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Special Revenue Fund:</b>	BEGINNING FUND BALANCE (7/1/20XX)	\$ 9,620,244	\$ 8,725,742	\$ 8,013,170	\$ 9,492,681	\$ 10,439,371	\$ 10,439,371
	CHANGE IN NET POSITION	\$ (894,502)	\$ 766,940	\$ (313,761)	\$ 946,690	\$ 486,239	\$ 486,239
<b>Permanent Fund</b>	<b>ENDING FUND BALANCE (6/30/XXXX)</b>	<b>\$ 8,725,742</b>	<b>\$ 9,492,681</b>	<b>\$ 7,699,409</b>	<b>\$ 10,439,371</b>	<b>\$ 10,925,610</b>	<b>\$ 10,925,610</b>

<b>APCM Investment Allocation</b>	UNRESTRICTED BALANCE	\$ 8,368,870	\$ 8,937,175	\$ 8,194,626	\$ 9,745,707	\$ 8,194,626	\$ 10,145,707
	RESTRICTED FOR P&R	\$ 1,237,009	\$ 1,321,010	\$ 1,211,253	\$ 1,440,520	\$ 1,211,253	\$ 1,499,644
	<b>TOTAL FUND BALANCE</b>	<b>\$ 9,605,879</b>	<b>#####</b>	<b>\$ 9,405,879</b>	<b>\$ 11,186,227</b>	<b>\$ 9,405,879</b>	<b>\$ 11,645,351</b>

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

**PERMANENT FUND BALANCE BY FISCAL YEAR**



**JUSTIFICATION & EXPLANATION  
 PERMANENT FUND**

**GL ACCT DESCRIPTION**

- 4371 COLD STORAGE LEASE** - PROCEEDS FROM THE COLD STORAGE FACILITY LEASE. THE COLD STORAGE FACILITY WAS PARTIALLY FUNDED BY THE PERMANENT FUND WHEN IT WAS INITIALLY BUILD. THE PROCEEDS FROM LEASING THE FACILITY ARE TO BE INVESTED BACK INTO THE PERMANENT FUND
- 4550 INVESTMENT INCOME** - THE CHANGE IN FAIR MARKET VALUE IN THE PERMANENT FUND FROM 7/1/20XX TO 6/30/20XX
- 8910 TRANSFER TO GENERAL FUND** - INTERFUND TRANSFER FROM THE PERMANENT FUND TO THE GENERAL FUND
- 8924 TRANSFER TO PARKS & RECREATION** - INTERFUND TRANSFER FROM THE PERMANENT FUND TO PARKS AND RECREATION

## SPECIAL REVENUE FUNDS | NOLAN CENTER

### PURPOSE

The Nolan Center and Wrangell Museum, with a dual mission of historical preservation and access, continue to record and represent Wrangell's history, heritage, and people. This is done to educate and inform the community and summer visitors. We also aim to provide a meeting place and venue for the people of Wrangell and other visitors to use for hosting events of any size and provide culture, entertainment, socialization, and education for the community. The Nolan Center, as the civic center of Wrangell, plays a crucial role in our community's life.

### KEY ACCOMPLISHMENTS

- Community Theater—The Nolan Center continued to develop the community theater program this past year, with productions of Annie in the Spring and Cinderella in the Winter.
- Rotating lobby displays, Bird Fest, A.T.OOW- Repatriated items returned to the local Tlingit Clan of Wrangell in the fall of 2023
- Community Events involving Wrangell Cooperation Association, The US Forrest Service, the Salvation Army, Wrangell Public Schools, Alaska Native Brotherhood/Alaska Native Sisterhood Camp, SEARHC, and many other community associations.
- Grant Awarded- The Nolan Center was awarded a grant by the Heritage Preservation Program and the Institute of Museum and Library Services. This grant will allow an outside surveyor the opportunity to do a thorough assessment of our museum's collection.
- Bear Fest, Bird Fest collaborations

### LEVEL OF SERVICE AND BUDGET IMPACT

The Nolan Center will continue to operate at its current level of service given our budgeted resources. Three full-time staff members are sufficient to operate the facility with a wide range of hours to accommodate events. Through grants, we will continue to seek external revenue sources for improvements and updates within the museum and the civic center.

### DEPARTMENT GOALS

#### Museum & Gift Shop

- M/V Chugach, its preservation, and completion of the original inception for an outside display or a variation.
- Install a permanent display for the repatriated items that are currently on display inside the lobby.
- New Collections Assessment Grant Awarded - Implement and adjust collection management based on outcome.
- Seek new funding opportunities through grants to update existing exhibits inside the museum
- Track sales trends in the gift shop and offer a variety of local and regional items to please guests and locals.

#### Theater/Civic Center/Tourism Management

- Continue to offer new movies 2-3 times per month for the community
- Pursue larger-scale conventions and meetings to increase rental revenue
- Establish a community theater advisory group to develop and seek funding for future productions
- Continue to partner with local tour groups to increase visitors inside the museum and in the gift shop.

### PERSONNEL



FY 2023: 3.0 FTE

FY 2024: 3.0 FTE

FY 2025: 3.0 FTE

### PERFORMANCE METRICS

- Number of scheduled events organized by Nolan Center staff
- Grants and external funding opportunities applied for and/or awarded
- Number of visitors brought in outside of organized tours.
- Movie theatre ticket sales

### TRENDS & FUTURE ISSUES

- Complete roofing restoration
- Switching over our backup generator to a larger system that will be able to power the entire building in case it is needed in a power outage for the community.
- Collaborating with the Economic Development and Marketing team to increase tourism opportunities and Civic Center revenues

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS

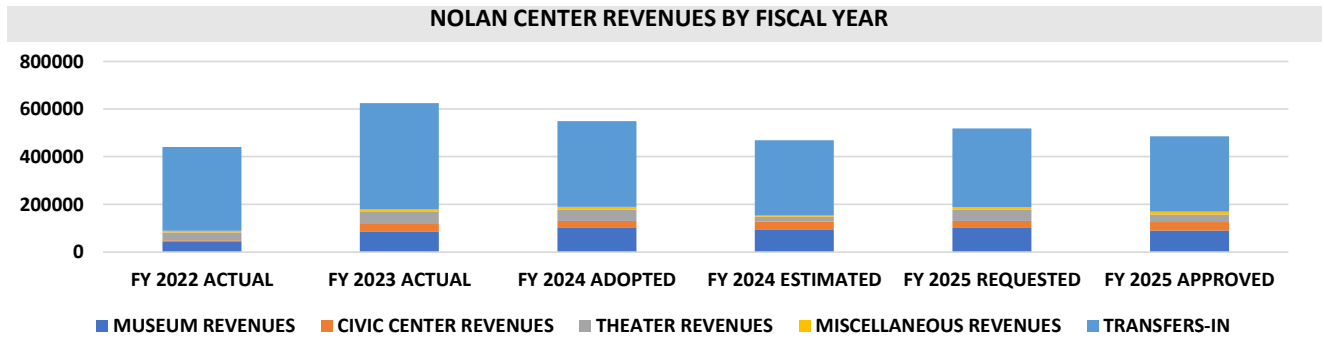


**CITY AND BOROUGH OF WRANGELL**  
**2025 ANNUAL BUDGET**  
*Fund 21XXX (Nolan Center Consolidated)*

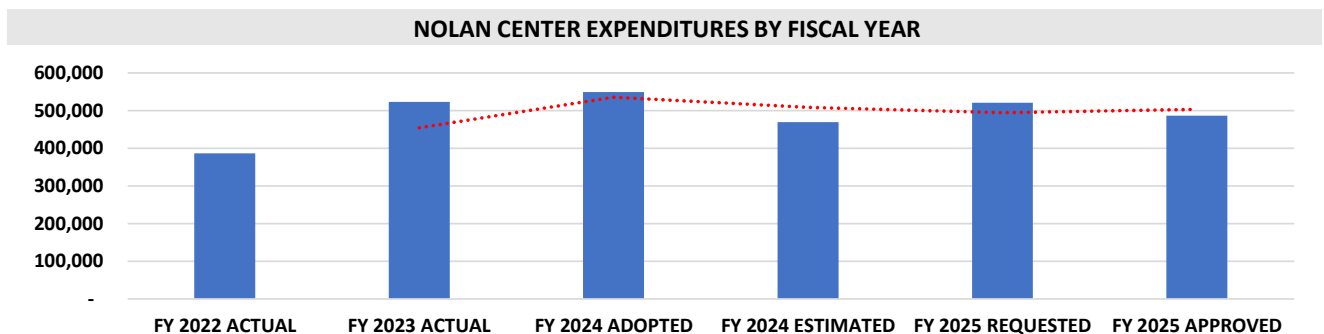
**SPECIAL REVENUE TYPE**  
**NOLAN CENTER**

SUMMARY OF REVENUES & EXPENDITURES

CATEGORY	SUMMARY OF REVENUES BY TYPE					
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
MUSEUM REVENUES	41,231	83,460	100,000	92,500	100,000	90,000
CIVIC CENTER REVENUES	7,096	36,697	30,000	34,559	30,000	35,000
THEATER REVENUES	32,672	49,454	47,500	21,000	47,500	32,500
MISCELLANEOUS REVENUES	8,108	8,394	12,000	4,881	10,000	12,000
TRANSFERS-IN	351,519	447,259	359,284	315,923	330,940	316,440
<b>TOTAL REVENUE &amp; TRANSFERS-IN</b>	<b>\$ 440,626</b>	<b>\$ 625,264</b>	<b>\$ 548,784</b>	<b>\$ 468,862</b>	<b>\$ 518,440</b>	<b>\$ 485,940</b>



CATEGORY	SUMMARY OF EXPENDITURES BY TYPE					
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
<b>GENERAL EXPENDITURES</b>						
PERSONNEL	156,446	250,801	266,577	237,500	238,134	238,134
COMMODITIES	26,280	57,287	23,500	13,643	24,200	19,200
SERVICES	130,879	119,796	124,285	122,080	134,585	134,585
INTERGOVERNMENTAL	32,425	26,728	44,922	44,922	34,021	34,021
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
<b>DEPARTMENT SPECIFIC EXPENDITURES</b>						
MUSEUM EXPENDITURES	15,442	31,186	55,500	29,263	55,500	30,000
CIVIC CENTER EXPENDITURES	2,025	4,876	4,000	8,453	4,000	10,000
THEATER EXPENDITURES	23,064	31,823	30,000	13,000	30,000	20,000
<b>TOTAL EXPENDITURES</b>	<b>386,560</b>	<b>522,496</b>	<b>548,784</b>	<b>468,862</b>	<b>520,440</b>	<b>485,940</b>



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



**CITY AND BOROUGH OF WRANGELL**  
**2025 ANNUAL BUDGET**  
*Fund #21XXX (Nolan Center Consolidated)*

**SPECIAL REVENUE FUND TYPE**  
**NOLAN CENTER**  
**DETAIL OF REVENUES & EXPENDITURES**

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
<b>NOLAN CENTER REVENUES &amp; TRANSFERS-IN</b>							
21000 125 4101	PERS On-behalf Revenue	\$ 8,108	\$ 4,044	\$ 9,000	\$ -	\$ 7,000	\$ 7,000
21000 125 4910	Nolan Center Transfer from General Fund	\$ 242,519	\$ 197,259	\$ 347,284	\$ 243,923	\$ 318,940	\$ 249,440
21000 125 4912	Transfer from Investments (J&E Nolan Endowment)	\$ 85,000	\$ 250,000	\$ -	\$ 60,000	\$ -	\$ 60,000
21000 125 4928	Transfer from Transient Tax Fund	\$ 24,000	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
21010 121 4690	Museum Donations	\$ -	\$ 4,350	\$ 3,000	\$ 4,881	\$ 3,000	\$ 5,000
21010 121 4701	Museum Admissions General	\$ 8,706	\$ 15,950	\$ 15,000	\$ 13,500	\$ 15,000	\$ 15,000
21010 121 4702	Museum Admission Tours	\$ 112	\$ 11,440	\$ 25,000	\$ 17,000	\$ 25,000	\$ 15,000
21010 121 4703	Museum Sales of Merchandise & Concessions	\$ 32,414	\$ 56,070	\$ 60,000	\$ 62,000	\$ 60,000	\$ 60,000
21000 122 4600	Miscellaneous Revenues	\$ 20,697	\$ 20,954	\$ -	\$ -	\$ -	\$ -
21020 122 4705	Facility Rental	\$ 5,799	\$ 18,177	\$ 15,000	\$ 14,000	\$ 15,000	\$ 15,000
21020 122 4708	Event Revenue	\$ 1,297	\$ 18,520	\$ 15,000	\$ 20,559	\$ 15,000	\$ 20,000
21030 123 4701	Admissions/User Fees	\$ 15,078	\$ 19,744	\$ 17,500	\$ 8,500	\$ 17,500	\$ 15,000
21030 123 4703	Sales of Merchandise & Concessions	\$ 17,594	\$ 29,710	\$ 30,000	\$ 12,500	\$ 30,000	\$ 17,500
<b>TOTAL REVENUES &amp; TRANSFERS-IN</b>		<b>\$ 461,323</b>	<b>\$ 646,218</b>	<b>\$ 548,784</b>	<b>\$ 468,862</b>	<b>\$ 518,440</b>	<b>\$ 478,940</b>

**GENERAL OPERATING EXPENDITURES**

21000 125 6001	Salaries & Wages	\$ 98,773	\$ 153,395	\$ 165,222	\$ 160,000	\$ 171,693	\$ 171,693
21000 125 6002	Temporary Wages	\$ 8,643	\$ 10,946	\$ 10,000	\$ 7,500	\$ 10,000	\$ 10,000
21000 125 6005	Overtime	\$ 537	\$ 87	\$ -	\$ 2,000	\$ -	\$ -
21000 125 6XXX	Employer Costs	\$ 48,493	\$ 86,261	\$ 89,355	\$ 68,000	\$ 54,441	\$ 54,441
21000 125 7001	Materials & Supplies	\$ 2,277	\$ 2,566	\$ 1,500	\$ 1,075	\$ 1,700	\$ 1,700
21000 125 7002	Facility Repair & Maintenance	\$ 15,642	\$ 50,369	\$ 15,000	\$ 6,615	\$ 15,000	\$ 10,000
21000 125 7003	Custodial Supplies	\$ 1,562	\$ 1,091	\$ 1,000	\$ 1,584	\$ 1,500	\$ 1,500
21000 125 7004	Postage & Shipping	\$ 157	\$ 474	\$ 500	\$ 202	\$ 500	\$ 500
21000 125 7008	Non-capital Equipment	\$ -	\$ 1,626	\$ 1,000	\$ 165	\$ 1,000	\$ 1,000
21000 125 7009	Equipment Repair & Maintenance	\$ 432	\$ 1,159	\$ 1,000	\$ 502	\$ 1,000	\$ 1,000
21000 125 7017	Fuel & Oil - Heating	\$ 6,210	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
21000 125 7501	Utilities	\$ 76,328	\$ 76,257	\$ 74,385	\$ 63,466	\$ 74,385	\$ 74,385
21000 125 7502	Phone/Internet	\$ 8,132	\$ 8,350	\$ 8,968	\$ 13,457	\$ 13,500	\$ 13,500
21000 125 7503	Information Technology	\$ 274	\$ 2,640	\$ 2,000	\$ 1,749	\$ 2,000	\$ 2,000
21000 125 7505	Travel & Training	\$ -	\$ 112	\$ 2,000	\$ -	\$ -	\$ -
21000 125 7506	Publications & Advertising	\$ 3,793	\$ 1,994	\$ 2,000	\$ 422	\$ -	\$ -
21000 125 7507	Memberships and Dues	\$ 1,133	\$ 2,608	\$ 1,000	\$ 75	\$ 1,000	\$ 1,000
21000 125 7508	Insurance	\$ 20,522	\$ 17,137	\$ 24,832	\$ 24,832	\$ 24,701	\$ 24,701
21010 121 7509	Credit card processing & bank fees	\$ 1,000	\$ 1,555	\$ 1,000	\$ 3,500	\$ 3,500	\$ 3,500
21020 122 7515	Permits, Inspections & Compliance	\$ 580	\$ 1,120	\$ 500	\$ 580	\$ 500	\$ 500
21000 125 7519	Professional Services Contractual	\$ 19,116	\$ 8,135	\$ 9,600	\$ 14,000	\$ 15,000	\$ 15,000
21000 125 7629	Charges from Capital Facilities	\$ 32,425	\$ 26,728	\$ 44,922	\$ 44,922	\$ 34,021	\$ 34,021
21000 125 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL GENERAL OPERATING EXPENDITURES</b>		<b>\$ 346,029</b>	<b>\$ 454,610</b>	<b>\$ 459,284</b>	<b>\$ 418,146</b>	<b>\$ 428,940</b>	<b>\$ 423,940</b>

**MUSEUM OPERATING EXPENDITURES**

21010 121 7050	Concessions & Merchandise for Resale	\$ 14,631	\$ 28,287	\$ 50,000	\$ 29,201	\$ 50,000	\$ 25,000
21010 121 7055	Museum Exhibits	\$ 811	\$ 2,202	\$ 5,000	\$ -	\$ 5,000	\$ -
21010 121 7577	Asset Preservation & Management	\$ -	\$ 697	\$ 500	\$ 63	\$ 500	\$ -
<b>TOTAL MUSEUM OPERATING EXPENDITURES</b>		<b>\$ 15,442</b>	<b>\$ 31,186</b>	<b>\$ 55,500</b>	<b>\$ 29,263</b>	<b>\$ 55,500</b>	<b>\$ 25,000</b>

**CIVIC CENTER OPERATING EXPENDITURES**

21020 122 7052	Event Expenditures	\$ 2,025	\$ 4,876	\$ 4,000	\$ 8,453	\$ 4,000	\$ 10,000
<b>TOTAL CIVIC CENTER OPERATING EXPENDITURES</b>		<b>\$ 2,025</b>	<b>\$ 4,876</b>	<b>\$ 4,000</b>	<b>\$ 8,453</b>	<b>\$ 4,000</b>	<b>\$ 10,000</b>

**THEATER OPERATING EXPENSES**

21030 123 7050	Concessions & Merchandise for Resale	\$ 9,746	\$ 11,728	\$ 12,000	\$ 8,000	\$ 12,000	\$ 10,000
21030 123 7830	Film Expense	\$ 13,318	\$ 20,095	\$ 18,000	\$ 5,000	\$ 18,000	\$ 10,000
<b>Total</b>		<b>\$ 23,064</b>	<b>\$ 31,823</b>	<b>\$ 30,000</b>	<b>\$ 13,000</b>	<b>\$ 30,000</b>	<b>\$ 20,000</b>

**TOTAL OPERATING EXPENDITURES** \$ 386,560 522,496 \$ 548,784 \$ 468,862 \$ 518,440 \$ 478,940

Total Operating Revenues \$ 461,323 646,218 \$ 548,784 \$ 468,862 \$ 518,440 \$ 478,940

Total Operating Expenses \$ 386,560 522,496 \$ 548,784 \$ 468,862 \$ 518,440 \$ 478,940

**Change in Net Position** \$ 74,763 123,722 \$ (0) \$ 0 \$ (0) \$ (0)

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



**SPECIAL REVENUE FUND: NOLAN CENTER CIP FUND**

**Fund #21300**

Project Description	GL Account	Account Description	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
			ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
<b>PROJECT: 21001</b> NC Generator Upgrades	21300 120 4999 43 21001	2020 SHSP (DHS) Grant Revenue	\$ 134,865	\$ 183,780	\$ 624	\$ 220,000	\$ 220,000
	21300 120 9999 43 21001	NC Standby Generator Upgrades (2020 SHSP Grant Expenditures)	\$ 134,797	\$ 183,780	\$ 624	\$ 220,000	\$ 220,000
	<b>Resources available over resource</b>		\$ 69	\$ -	\$ -	\$ -	\$ -
<b>PROJECT: 21002</b> NC Roof Repairs	21300 125 4910 00 21002	Transfers from General Fund	\$ -	\$ 268,750	\$ -	\$ -	\$ -
	21300 125 9999 00 21002	Nolan Center Roof Repairs	\$ -	\$ 268,750	\$ -	\$ -	\$ -
	<b>Resources available over resource</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROJECT: 21003</b> NC Storage Building Settlement	21300 125 4910 00 21003	Transfers from General Fund	\$ 8,340	\$ 101,660	\$ 115,548	\$ -	\$ -
	21300 125 9999 00 21003	NC Storage Building Settlement Repairs Expenses	\$ 9,494	\$ 101,660	\$ 115,548	\$ -	\$ -
	<b>Resources available over resource</b>		\$ (1,154)	\$ -	\$ -	\$ -	\$ -

**JUSTIFICATION & EXPLANATION**  
NOLAN CENTER

**GL ACCT DESCRIPTION**

4101	<b>PERS ON-BEHALF REVENUE</b> - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
4910	<b>NOLAN CENTER TRANSFER FROM GENERAL FUND</b> - ALLOTMENT FOR THE NOLAN CENTER FROM THE GENERAL FUND		
4912	<b>TRANSFER FROM INVESTMENTS (J&amp;E NOLAN ENDOWMENT)</b> - ALLOTMENT FOR NOLAN CENTER FROM ENDOWMENT		
4922	<b>NOLAN CENTER TRANSFER FROM SALES TAX FUND</b> - ALLOTMENT FOR NOLAN CENTER FROM SALES TAX FUND		
4928	<b>TRANSFER FROM TRANSIENT TAX FUND</b> - ALLOTMENT FOR NOLAN CENTER FROM TRANSIENT TAX FUND		
4690	<b>MUSEUM DONATIONS</b> - DONATIONS RECEIVED FOR MUSEUM OPERATIONS AND EVENTS		
4701	<b>MUSEUM ADMISSIONS/USER FEES</b> - REVENUE FROM MUSEUM ADMISSIONS & FACILITY USER FEES		
4703	<b>MUSEUM SALES OF MERCHANDISE &amp; CONCESSIONS</b> - REVENUE FROM GIFT SHOP SALES		
4550	<b>INTEREST INCOME</b> - THE ALLOCATION OF INVESTMENT INCOME FROM THE BARNES TOTEM TRUST AND THE PORTION OF NOLAN CENTER CASH INVESTED IN THE CENTRAL TREASURY		
4705	<b>FACILITY RENTAL</b> - REVENUE GENERATED FROM THE RENTAL OF THE CIVIC CENTER (I.E. HOSTED BY EXTERNAL PARTY)		
4708	<b>EVENT REVENUE</b> - REVENUE FROM EVENTS HOSTED BY THE NOLAN CENTER, SUCH AS COMMUNITY MARKETS & CONCERTS		
6001	<b>SALARIES &amp; WAGES</b>		
	NOLAN CENTER DIRECTOR	\$	79,914
	NOLAN CENTER COORDINATOR	\$	47,462
	NOLAN CENTER ATTENDANT	\$	44,316
	<b>TOTAL</b>	<b>\$</b>	<b>171,693</b>
6002	<b>TEMPORARY WAGES</b> - ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP.		
6XXX	<b>EMPLOYER COSTS</b>		
	FICA, SBS AND MEDICARE (7.58%)	\$	13,014
	STATE OF ALASKA PERS (22%)	\$	37,772
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	3,654
	<b>TOTAL</b>	<b>\$</b>	<b>54,441</b>
7001	<b>MATERIALS AND SUPPLIES</b> - OFFICE PRODUCTS SUCH AS COPY PAPER, PRINTER PAPER, PRINTER INK, AND OTHER MISC. ITEMS PURCHASED		
7002	<b>FACILITY REPAIR &amp; MAINTENANCE</b> - LABOR & MATERIALS TO MAINTAIN THE BUILDING, FURNACE, LIGHTS, PIAN, WINDOWS, AND DOORS		
7003	<b>CUSTODIAL SUPPLIES</b> - JANITORIAL RELATED SUPPLIES SUCH AS DISINFECTING SOLUTIONS, TRASH BAGS, ANTIBACTERIAL SOAPS, FACIAL TISSUES, ETC.		
7004	<b>POSTAGE &amp; SHIPPING</b> - INCLUDES COST OF POSTAGE FOR MUSEUM MAILINGS		
7008	<b>NON-CAPITAL EQUIPMENT</b> - SPEAKERS, MICROPHONES, AND OTHER ITEMS FOR EVENTS THAT ARE NOT CAPITALIZED BASED ON THE NATURE AND AMOUNT OF THE THE EXPENDITURE		
7009	<b>EQUIPMENT REPAIR &amp; MAINTENANCE</b> - COST TO MAINTAIN COMPUTERS, COPIERS, AND OTHER MISC. OFFICE, THEATER, AND GIFT SHOP EQUIPMENT		
7017	<b>FUEL &amp; OIL-HEATING</b> - HEATING OIL AND DIESEL FOR STANDBY GENERATOR		
7501	<b>UTILITIES</b> - WATER, GARBAGE, SEWER, AND ELECTRIC HEAT FOR NOLAN CENTER BUILDING		
7502	<b>PHONE/INTERNET</b> - THE TOTAL AMOUNT OF MONTHLY INTERNET AND PHONE BILLS, FAX LINE, AND DIRECTOR CELL PHONE		
7503	<b>INFORMATION TECHNOLOGY</b> - COSTS INCLUDE SERVER SUPPORT, PRINTER & SCANNER SUPPORT, AND OTHER MISC.		
7505	<b>TRAVEL &amp; TRAINING</b> - TRAINING AND TRAVEL FOR GRANT WRITING AND AN ANNUAL MUSEUM CONFERENCE		
7506	<b>PUBLICATIONS &amp; ADVERTISING</b> - COST TO ADVERTISE & PROMOTE MUSEUM AND VARIOUS EVENTS AT NOLAN CENTER		
7507	<b>MEMBERSHIPS &amp; DUES</b> - COSTS OF MEMBERSHIPS & DUES FOR PROGRAMS USED WITHIN MUSEUM AND VISITOR'S CENTER		
7508	<b>INSURANCE</b> - ALLOCATED INSURANCE POLICY EXPENDITURE FOR THE NOLAN CENTER FACILITY		
7509	<b>CREDIT CARD PROCESSING &amp; BANK FEES</b> - AMOUNTS COLLECTED BY BANK FOR USING CREDIT CARDS		
7515	<b>PERMITS, INSPECTIONS &amp; COMPLIANCE</b> - COSTS FOR PERMITS & INSPECTIONS TO KEEP FACILITY IN COMPLIANCE WITH HEALTH & SAFETY REGULATIONS		
7519	<b>PROFESSIONAL SERVICES CONTRACTUAL</b> - ANNUALIZED COST OF JANITORIAL SERVICE FOR THE NOLAN CENTER		
7629	<b>CHARGES FROM CAPITAL FACILITIES</b> - STAFF LABOR COSTS FOR CAPITAL FACILITIES		
7900	<b>CAPITAL EXPENDITURES</b> - OPERATIONAL UPGRADES TO INFRASTRUCTURE OR THE PURCHASE OF EQUIPMENT THAT IS CAPITALIZED BASED UPON THE NATURE AND THE AMOUNT OF THE PURCHASE		

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS

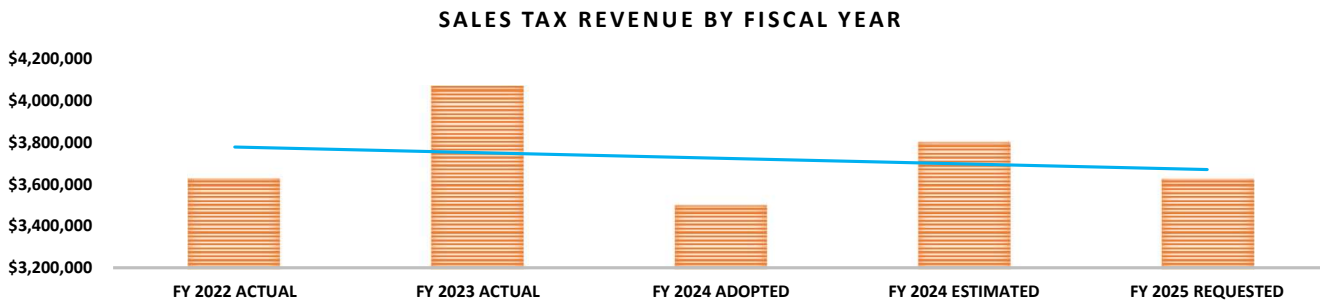


CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund #22XXX (Sales Tax Fund Consolidated)

SPECIAL REVENUE FUND TYPE  
SALES TAX FUND  
DETAIL OF EXPENDITURES

SALES TAX FUND REVENUES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
22000 000 4020	Sales Tax Revenue	\$ 3,627,288	\$ 4,067,508	\$ 3,500,000	\$ 3,800,000	\$ 3,625,000	\$ 3,625,000
22000 000 4025	Penalties & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TRANSFERS-OUT (ALLOCATIONS)</b>							
22000 000 8910	Transfer to General Fund (80%)	\$ 2,901,830	\$ 3,235,591	\$ 2,800,000	\$ 3,040,000	\$ 2,900,000	\$ 2,900,000
22000 000 8926	Transfer to WPS Contribution Fund (20%)	\$ 725,458	\$ 831,917	\$ 700,000	\$ 760,000	\$ 725,000	\$ 725,000
22000 000 8950	Transfer to Residential Construction	\$ -	\$ 1,533,123	\$ 1,533,123	\$ -	\$ -	\$ -

**Note:** Sales Tax proceeds were formerly divided into sales tax subfunds for streets and health, sanitation and education. Upon adoption of Ordinance 1023 in FY 2022, sales tax is now allocated to the WPSD Contribution Fund (20%) and the General Fund (80%). The Sales Tax Special Revenue Fund shall maintain a fund balance of zero post allocation.



**JUSTIFICATION & EXPLANATION**  
SALES TAX FUND

**GL ACCT DESCRIPTION**

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



## SPECIAL REVENUE FUNDS | PARKS & RECREATION

### PURPOSE

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

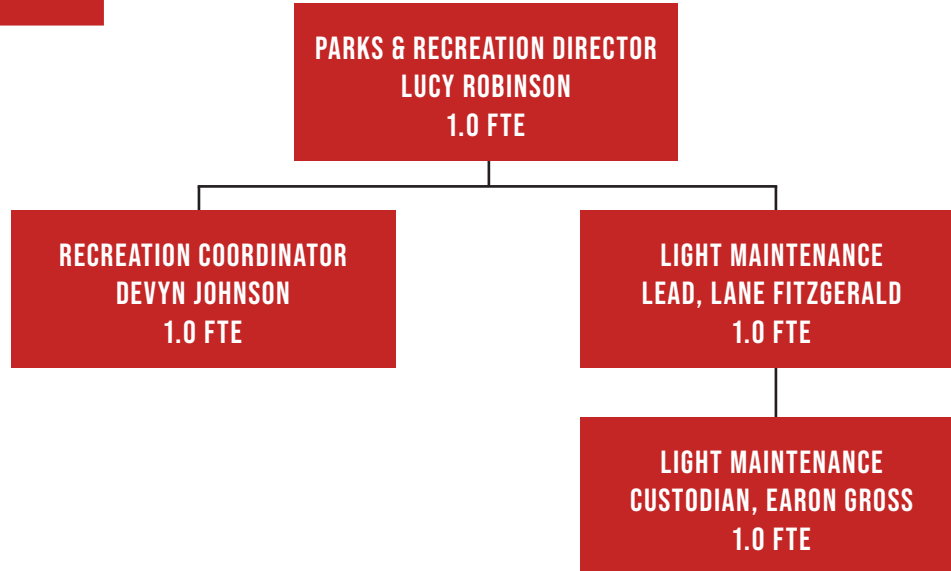
### KEY ACCOMPLISHMENTS

- Pool leak repairs completed; pool re-opened
- New full time Parks Facility Maintenance position created and filled
- Racquetball re-purpose project complete; transitioned to strength training, yoga and resistance band training
- Sunday Pump: added Sunday strength training options to the schedule, July-April
- Junior Lifeguard Course completed
- New lifeguard training hours and incentive
- Adopt-A-Garden program creation and engagement
- Senior and youth strength training classes offered
- Aquatics programming combined to create efficiencies and maximize pool use
- Additional strength training equipment purchased and added to arsenal
- Increased community volunteerism, bolstering community program options
- Boosted community center programming, activities and regular hours, increasing access
- Chlorination cell on site, ready for installation
- Community Center upgrades: organization, storage, interior/exterior paint
- Community collaborations during land slide tragedy
- City Park upgrades: main pavilion fire pit and hood, stairs from road to beach, new electric panel with lights and outlets installed, along with windows for natural lighting
- Summer seasonal pool schedule launched with success, eliminating mid-day closure, offering youth swim lessons, an afternoon open swim and collaborating with the Nolan Center & Library to provide additional summer activities for youth

### LEVEL OF SERVICE AND BUDGET IMPACT

- Temporary wages in FY25 will result in limited aquatics programs and activities, reduced facility hours, along with a decreased ability to manage local parks, green spaces and trails.
- The P&R team will strive to offer safe, high-quality services despite the massive deficit.

### PERSONNEL



FY 2023: 3.0 FTE

FY 2024: 3.0 FTE

FY 2025: 4.0 FTE

### DEPARTMENT GOALS

- Adjust facility and program schedule based on FY25 budget
- Explore grant funding opportunities to offset budget constraints.
- Increase community access to recreation programming and activities by expanding volunteer programs.
- Improve collaborative efforts within the CBW, local agencies and organizations to offer expanded services, outreach and engagement.
- Create an in-house surplus system, reducing storage, improving facility access, safety and aesthetics
- Bolster park and playground improvements with sponsorship opportunities and Adopt-A-Park program, engaging community, agencies and businesses
- Park improvements include: drainage solutions, paint public restrooms, complete preventative maintenance throughout park structures and buildings

### PERFORMANCE METRICS

- Provide objectives and goals to the P&R advisory board, report accomplishments and goal status
- Reassess strategic plan, which outlines establish objectives and goals
- Seek community feedback by way of survey tools, public forums and general communication
- Address incident trends, consistent issues and concerns throughout the year, evaluating cause and creating solutions

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



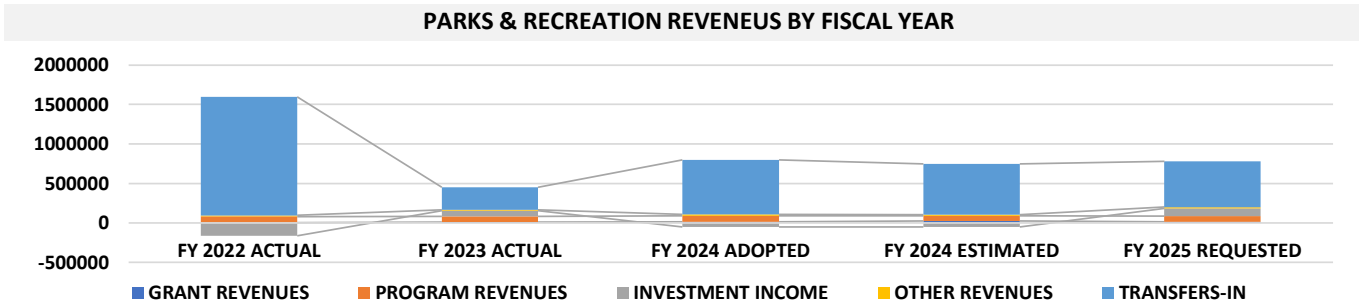
### CITY AND BOROUGH OF WRANGELL 2025 ANNUAL BUDGET

Fund 24XXX (Parks & Recreation Consolidated)

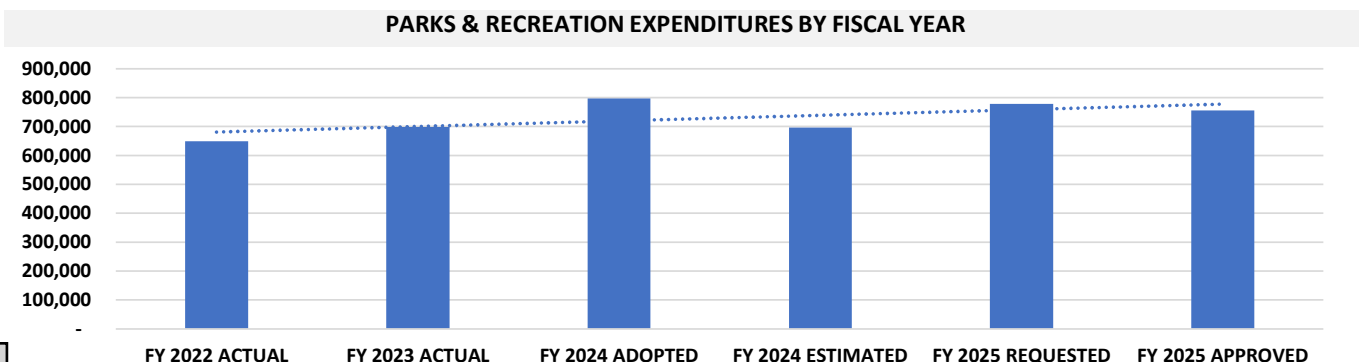
### SPECIAL REVENUE TYPE PARKS AND RECREATION

SUMMARY OF REVENUES & EXPENDITURES

CATEGORY	SUMMARY OF REVENUES BY TYPE					
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATE	FY 2025 REQUESTED	FY 2025 APPROVED
GRANT REVENUES	4,730	9,089	14,000	24,630	14,000	14,000
PROGRAM REVENUES	76,317	72,166	74,000	65,679	71,387	71,387
INVESTMENT INCOME	(161,277)	76,098	(51,510)	(51,510)	100,000	100,000
OTHER REVENUES	15,654	10,877	23,500	17,255	15,800	15,800
TRANSFERS-IN	1,500,402	283,736	685,219	640,475	577,489	554,489
<b>TOTAL REVENUE &amp; TRANSFERS-IN</b>	<b>\$1,435,826</b>	<b>\$ 451,967</b>	<b>\$ 745,209</b>	<b>\$ 696,528</b>	<b>\$ 778,676</b>	<b>\$ 755,676</b>



CATEGORY	SUMMARY OF EXPENDITURES BY TYPE					
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATE	FY 2025 REQUESTED	FY 2025 APPROVED
<b>GENERAL EXPENDITURES</b>						
PERSONNEL	361,205	356,519	375,591	415,447	405,781	405,781
COMMODITIES	18,124	37,580	20,500	14,050	25,800	25,800
SERVICES	37,962	34,948	47,590	52,661	40,307	40,307
INTERGOVERNMENTAL	9,076	20,322	28,737	28,737	31,738	31,738
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
<b>DEPARTMENT SPECIFIC EXPENDITURES</b>						
POOL EXPENDITURES	158,440	177,841	226,800	137,251	186,400	178,400
PARKS CENTER EXPENDITURES	48,037	56,285	38,500	14,563	40,650	35,650
RECREATION EXPENDITURES	15,822	14,697	59,000	33,819	48,000	38,000
<b>TOTAL EXPENDITURES</b>	<b>648,666</b>	<b>698,191</b>	<b>796,718</b>	<b>696,528</b>	<b>778,676</b>	<b>755,676</b>



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



Item a.

CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

**CITY AND BOROUGH OF WRANGELL**  
**2025 ANNUAL BUDGET**  
*Fund 24XXX (Consolidated P&R)*

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

		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
<b>REVENUES &amp; TRANSFERS-IN</b>							
24000 000 4101	State Of AK Share Of PERS	\$ 13,227	\$ 5,245	\$ 12,000	\$ 12,000	\$ 10,000	\$ 10,000
24000 000 4550	Interest Income	\$ (161,277)	\$ 76,098	\$ (51,510)	\$ (51,510)	\$ 100,000	\$ 100,000
24000 140 4690	Donations & Sponsorships	\$ 655	\$ 2,727	\$ 6,000	\$ 3,810	\$ 4,000	\$ 4,000
24000 140 4703	Merchandise & Concessions	\$ 1,820	\$ 1,485	\$ 1,000	\$ 1,145	\$ 1,500	\$ 1,500
24000 140 4712	Fee Assistance Donations	\$ 385	\$ 1,410	\$ 2,500	\$ 300	\$ 300	\$ 300
24000 140 4716	Community Contractor Revenue	\$ (433)	\$ 10	\$ 2,000	\$ -	\$ -	\$ -
24000 000 4900	Transfer from Other Fund	\$ 10,104	\$ -	\$ -	\$ -	\$ -	\$ -
24000 000 4910	Transfer From General Fund	\$ 1,490,298	\$ 283,736	\$ 685,219	\$ 640,475	\$ 577,489	\$ 554,489
24000 140 4922	Transfer From Sales Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24010 141 4702	Pool Program Revenues	\$ 52,521	\$ 48,263	\$ 50,000	\$ 31,413	\$ 44,066	\$ 44,066
24010 141 4705	Pool Reservations	\$ 5,084	\$ 2,751	\$ 5,000	\$ 2,608	\$ 3,481	\$ 3,481
24020 142 4705	Parks Reservations	\$ 2,735	\$ 5,090	\$ 2,500	\$ 4,210	\$ 4,012	\$ 4,012
24030 143 4702	Recreation Program Revenues	\$ 12,210	\$ 12,317	\$ 12,000	\$ 20,786	\$ 15,104	\$ 15,104
24030 143 4705	Recreation Reservations	\$ 3,768	\$ 3,746	\$ 4,500	\$ 6,663	\$ 4,725	\$ 4,725
24000 000 4600	Miscellaneous Revenue	\$ 4,730	\$ 2,921	\$ -	\$ 630	\$ -	\$ -
24300 000 4590	State Grant Revenue	\$ -	\$ 6,168	\$ 14,000	\$ 24,000	\$ 14,000	\$ 14,000
24300 000 4595	Miscellaneous Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES &amp; TRANSFERS-IN</b>		<b>\$ 1,435,826</b>	<b>\$ 451,967</b>	<b>\$ 745,209</b>	<b>\$ 696,528</b>	<b>\$ 778,676</b>	<b>\$ 755,676</b>

**GENERAL OPERATING EXPENDITURES**

24000 140 6001	Salaries & Wages	\$ 162,759	\$ 177,138	\$ 208,918	\$ 211,602	\$ 246,894	\$ 246,894
24000 140 6002	Temporary Wages	\$ 95,664	\$ 81,221	\$ 50,000	\$ 102,974	\$ 50,000	\$ 50,000
24000 140 6005	Overtime	\$ 1,891	\$ 2,802	\$ 6,000	\$ 4,589	\$ 5,000	\$ 5,000
24000 140 6100	Employer Costs	\$ 97,521	\$ 93,470	\$ 107,173	\$ 95,444	\$ 100,387	\$ 100,387
24000 140 7630	Community Contractor Expenses	\$ -	\$ -	\$ 1,400	\$ -	\$ -	\$ -
24000 140 7001	Materials & Supplies	\$ 15,435	\$ 34,018	\$ 15,000	\$ 11,383	\$ 16,000	\$ 16,000
24000 140 7010	Vehicle Maintenance	\$ 2,201	\$ 3,071	\$ 3,000	\$ 929	\$ 2,000	\$ 2,000
24000 140 7050	Concessions & Merchandise for Resale	\$ -	\$ -	\$ 500	\$ 1,238	\$ 3,000	\$ 3,000
24000 140 7100	Uniform, Gear & Clothing	\$ 489	\$ 491	\$ 2,000	\$ 500	\$ 4,800	\$ 4,800
24000 140 7502	Phone & Internet	\$ 8,035	\$ 8,753	\$ 9,277	\$ 8,757	\$ 9,000	\$ 9,000
24000 140 7503	Information Technology	\$ 7,003	\$ 4,455	\$ 6,900	\$ 624	\$ 3,880	\$ 3,880
24000 140 7505	Travel & Training	\$ 2,520	\$ 6,083	\$ 4,500	\$ 16,275	\$ 5,750	\$ 5,750
24000 140 7506	Publications & Advertising	\$ 1,026	\$ 602	\$ 2,000	\$ 282	\$ 500	\$ 500
24000 140 7507	Memberships & Dues	\$ 239	\$ 505	\$ 1,020	\$ 4,119	\$ 500	\$ 500
24000 140 7508	Insurance	\$ 16,110	\$ 12,702	\$ 19,494	\$ 19,494	\$ 18,677	\$ 18,677
24000 140 7509	Bank & Credit Card Fees	\$ 3,029	\$ 1,849	\$ 3,000	\$ 2,135	\$ 2,000	\$ 2,000
24000 140 7515	Permits, Inspections & Compliance	\$ 3,371	\$ 1,887	\$ 3,500	\$ 838	\$ 3,500	\$ 3,500
24000 140 7519	Professional Services	\$ -	\$ -	\$ -	\$ 976	\$ -	\$ -
24000 140 7621	Charges from Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24000 140 7622	Charges from Garage	\$ 4,016	\$ 4,345	\$ 8,244	\$ 8,244	\$ 10,947	\$ 10,947
24000 140 7629	Charges from Capital Facilities	\$ 5,060	\$ 15,976	\$ 20,494	\$ 20,494	\$ 20,791	\$ 20,791
<b>TOTAL GENERAL OPERATING</b>		<b>\$ 426,368</b>	<b>\$ 449,369</b>	<b>\$ 472,418</b>	<b>\$ 510,895</b>	<b>\$ 503,626</b>	<b>\$ 503,626</b>

**SWIMMING POOL OPERATING EXPENDITURES**

24010 141 7002	Facility Repair & Maintenance	\$ 10,519	\$ 19,203	\$ 17,000	\$ 43,957	\$ 5,700	\$ 5,700
24010 141 7008	Non-capital Equipment	\$ 7,819	\$ 17,969	\$ 1,000	\$ 10,423	\$ 2,500	\$ 2,500
24010 141 7009	Equipment Repair & Maintenance	\$ 5,165	\$ 1,399	\$ 5,000	\$ 2,133	\$ 28,000	\$ 20,000
24010 141 7021	Water Treatment Chemicals	\$ 15,913	\$ 19,714	\$ 27,500	\$ 13,377	\$ 30,200	\$ 30,200
24010 141 7501	Pool Utilities	\$ 119,024	\$ 104,862	\$ 146,300	\$ 67,361	\$ 110,000	\$ 110,000
24010 141 7900	Pool Capital Expenditures	\$ -	\$ 14,694	\$ 30,000	\$ -	\$ 10,000	\$ 10,000
<b>TOTAL SWIMMING POOL OPERATING</b>		<b>\$ 158,440</b>	<b>\$ 177,841</b>	<b>\$ 226,800</b>	<b>\$ 137,251</b>	<b>\$ 186,400</b>	<b>\$ 178,400</b>

**PARKS OPERATING EXPENDITURES**

24020 142 7002	Facility Maintenance	\$ 31,824	\$ 19,656	\$ 20,000	\$ 5,714	\$ 20,000	\$ 15,000
24020 142 7008	Non-capital Equipment	\$ 3,778	\$ 1,866	\$ 2,500	\$ 1,035	\$ 3,650	\$ 3,650
24020 142 7009	Equipment Repair & Maintenance	\$ 958	\$ 2,860	\$ 2,000	\$ 383	\$ 3,000	\$ 3,000
24020 142 7501	Utilities	\$ 11,477	\$ 8,046	\$ 14,000	\$ 7,371	\$ 14,000	\$ 14,000
24020 142 7900	Parks Capital Expenditures	\$ -	\$ 23,857	\$ -	\$ 60	\$ -	\$ -
<b>TOTAL PARKS OPERATING EXPENDITURES</b>		<b>\$ 48,037</b>	<b>\$ 56,285</b>	<b>\$ 38,500</b>	<b>\$ 14,563</b>	<b>\$ 40,650</b>	<b>\$ 35,650</b>

**COMMUNITY CENTER OPERATING EXPENDITURES**

24030 143 7002	Facility Repair & Maintenance	\$ 5,448	\$ 1,746	\$ 47,500	\$ 13,276	\$ 35,000	\$ 25,000
24030 143 7008	Non-capital Equipment	\$ 1,358	\$ 4,859	\$ -	\$ 10,818	\$ -	\$ -
24030 143 7009	Equipment Repair & Maintenance	\$ -	\$ -	\$ 1,500	\$ 311	\$ 3,000	\$ 3,000
24030 143 7501	Utilities	\$ 9,016	\$ 8,092	\$ 10,000	\$ 9,414	\$ 10,000	\$ 10,000
24030 143 7900	Recreation Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL COMMUNITY CENTER</b>		<b>\$ 15,822</b>	<b>\$ 14,697</b>	<b>\$ 59,000</b>	<b>\$ 33,819</b>	<b>\$ 48,000</b>	<b>\$ 38,000</b>

<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 648,666</b>	<b>\$ 698,191</b>	<b>\$ 796,718</b>	<b>\$ 696,528</b>	<b>\$ 778,676</b>	<b>\$ 755,676</b>
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TOTAL REVENUES & TRANSFERS-IN		\$ 1,435,826	\$ 451,967	\$ 745,209	\$ 696,528	\$ 778,676	\$ 755,676
TOTAL EXPENDITURES		\$ 648,666	\$ 698,191	\$ 796,718	\$ 696,528	\$ 778,676	\$ 755,676
<b>P&amp;R SURPLUS (DEFICIT)</b>		<b>\$ 787,160</b>	<b>(246,224)</b>	<b>(51,510)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



**SPECIAL REVENUE FUND: PARKS & RECREATION CIP FUND**

**Fund #24300**

Project Description	GL Account	Account Description	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
			ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
<b>PROJECT: 24003</b>	24300 000 4910 00 24003	Transfer from General Fund	\$ 110,184	\$ -	\$ -	\$ -	\$ -
Pool Lighting Upgrades	24300 000 9999 00 24003	Pool Lighting Replacement Project	\$ 10,713	\$ -	\$ -	\$ -	\$ -
		<b>Resources available over resour</b>	<b>\$ 99,471</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PROJECT: 24004</b>	24300 000 4978 00 24004	Transfer from CPV Fund (Cash Mai	\$ 9,197	\$ 47,579	\$ 37,202	\$ 34,368	\$ 34,368
Mt. Dewey Trail Expansion	24300 000 4999 48 24004	FLAP Grant Revenue for Mt. Dewe	\$ 82,334	\$ 994,579	\$ 374,778	\$ 346,228	\$ 346,228
	24300 142 9999 48 24004	FLAP Grant Expenditures for Mt. D	\$ 91,532	\$ 947,000	\$ 411,980	\$ 380,596	\$ 380,596
		<b>Resources available over resour</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PROJECT: 24006</b>	24300 000 4999 50 24006	DCRA-LGLR Grant Revenue	\$ 25,219	\$ 175,000	\$ 149,782	\$ -	\$ -
Swimming Pool	24300 000 4910 00 24006	Transfer from General Fund	\$ -	\$ 202,093	\$ 346,850	\$ -	\$ -
Siding & Birck	24300 141 9999 50 24006	Pool Siding Replacement (DCRA - C	\$ 25,219	\$ 377,093	\$ 496,631	\$ -	\$ -
Column Façade Replacement		<b>Resources available over resour</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PROJECT: 24007</b>	24300 000 4910 00 24007	Transfer from General Fund	\$ 2,156	\$ 80,085	\$ 30,000	\$ -	\$ -
City Park Pavillion	24300 142 9999 00 24007	City Park Pavillion Fire Place Repai	\$ 2,156	\$ 80,085	\$ 30,000	\$ -	\$ -
Fire Place Repair		<b>Resources available over resour</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PROJECT: 24008</b>	24300 000 4999 11 24008	CDBG-CV Grant Revenue	\$ 543,585	\$ 806,712	\$ 75,754	\$ -	\$ -
Pool HVAC Upgrades	24300 000 9999 11 24008	CDBG-CV Grant Expenditures (Poo	\$ 540,888	\$ 806,712	\$ 75,754	\$ -	\$ -
		<b>Resources available over resour</b>	<b>\$ 2,697</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PROJECT: 24009</b>	24300 000 4910 00 24009	Transfer from General Fund	\$ 36,596	\$ 30,000	\$ -	\$ -	\$ -
Pool Leak Repair	24300 000 9999 00 24009	Pool Leak Project Repair Expendit	\$ 36,596	\$ 30,000	\$ -	\$ -	\$ -
		<b>Resources available over resour</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PROJECT: 24010</b>	24300 000 4999 24 24010	DHS & EM 2021 Disaster Grant Re	\$ -	\$ 120,000	\$ -	\$ 130,671	\$ 130,671
City Park Pavillion Replacement Project	24300 000 9999 24 24010	City Park Pavillion Replacement Pr	\$ -	\$ 120,000	\$ -	\$ 130,671	\$ 130,671
		<b>Resources available over resources used</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SUMMARY</b>		<b>TOTAL TRANSFERS FROM GF FOR CIP</b>	<b>\$ 148,936</b>	<b>\$ 312,178</b>	<b>\$ 376,850</b>	<b>\$ -</b>	<b>\$ -</b>
		<b>TOTAL BUDGETED CIP EXPENDITURES</b>	<b>\$ 707,103</b>	<b>\$ 2,360,890</b>	<b>\$ 1,014,365</b>	<b>\$ 511,267</b>	<b>\$ 511,267</b>

**JUSTIFICATION & EXPLANATION**  
PARKS & RECREATION FUND

**GL ACCT DESCRIPTION**

140 4101	<b>PERS ON-BEHALF REVENUE</b> - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
000 4550	<b>INTEREST INCOME</b> - INTEREST FROM CENTRAL TREASURY GAINS AND INVESTMENT INCOME FROM P&R PRINCIPAL IN THE PERMANENT FUND		
140 4690	<b>DONATIONS &amp; SPONSORSHIPS</b> - REVENUE FROM DONATIONS & SPONSORSHIPS		
140 4703	<b>MERCHANDISE &amp; CONCESSIONS</b> - REVENUE FROM SALES OF MERCHANDISE		
140 4712	<b>FEE ASSISTANCE DONATIONS</b> - DONATIONS TO COVER MEMBER ADMISSION FEES TO PROGRAMS		
140 4716	<b>COMMUNITY CONTRACTOR REVENUE</b> - REVENUE SHARED FROM CONTRACTORS		
140 4910	<b>TRANSFER FROM GENERAL FUND</b> - ANNUAL ALLOTMENT TRANSFERRED TO P&R FROM GENERAL FUND		
140 4922	<b>TRANSFER FROM SALES TAX FUND</b> - ANNUAL ALLOTMENT TRANSFERRED TO P&R FROM SALES TAX FUND		
140 4920	<b>TRANSFER FROM PERMANENT FUND</b> - ANNUAL ALLOTMENT TRANSFERRED TO P&R FROM PERMANENT FUND		
141 4702	<b>POOL PROGRAM REVENUES</b> - REVENUE FROM SWIM LESSONS, LAP SWIM, WATER AEROBICS, AND OTHER MISC. POOL PROGRAMS		
141 4705	<b>POOL RESERVATIONS</b> - REVENUE FROM RENTAL OF POOL FACILITY		
142 4705	<b>PARKS RESERVATIONS</b> - REVENUE FROM RENTAL OF RV PARKS		
143 4702	<b>RECREATION PROGRAM REVENUES</b> - REVENUES FROM PICKLEBALL, TOT GYM, JIU JITSU, VOLLEYBALL, ARCHERY, AND OTHER MISC. RECREATIONAL PROGRAMS		
143 4705	<b>RECREATIONAL RESERVATIONS</b> - REVENUES FROM PARK & FACILITY RESERVATIONS SUCH AS CITY PARK & SHOEMAKER SHELTERS, COVERED PLAYGROUND, WRANGELL COMMUNITY CENTER FACILITY		
000 4590	<b>STATE GRANT REVENUE</b> - GRANT REVENUES RECEIVED FROM THE STATE OF ALASKA		
000 4595	<b>MISCELLANEOUS GRANTS</b> - REVENUE FROM MISC. GRANTS		
000 4599	<b>FEDERAL GRANT REVENUE</b> - GRANT REVENUES RECEIVED FROM THE FEDERAL GOVERNMENT OR THAT ARE INITIALLY FUNDED THROUGH THE FEDERAL GOVERNMENT AND THEN PASSED THROUGH THE STATE		
140 6001	<b>SALARIES &amp; WAGES</b>		
	PARKS AND RECREATION DIRECTOR SALARY	\$	78,419
	RECREATION COORDINATOR SALARY	\$	53,450
	CUSTODIAN/LIGHT MAINTENANCE SALARY	\$	55,164
	CUSTODIAN/LIGHT MAINTENANCE SALARY	\$	59,859
	<b>TOTAL</b>	<b>\$</b>	<b>246,894</b>
140 6005	<b>OVERTIME</b>		
	CUSTODIAN/LIGHT MAINTENANCE SALARY OT	\$	3,000
	CUSTODIAN/LIGHT MAINTENANCE SALARY OT	\$	2,000
	<b>TOTAL</b>	<b>\$</b>	<b>5,000</b>
140 6100	<b>PERSONNEL BENEFITS</b>		
	FICA, SBS AND MEDICARE (7.58%)	\$	19,094
	STATE OF ALASKA PERS (22%)	\$	55,417
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	25,877
	<b>TOTAL</b>	<b>\$</b>	<b>100,387</b>

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



- 140 7001 **MATERIALS & SUPPLIES** - OFFICE SUPPLIES FOR POOL OFFICE, CLEANING SUPPLIES FOR LOCKER ROOMS, MISC. SUPPLIES FOR POOL, PARKS, AND RECREATION FACILITIES
- 140 7630 **COMMUNITY CONTRACTOR EXPENSES** - ANNUAL ALLOTMENT FOR HIRE OF COMMUNITY CONTRACTORS
- 140 7004 **POSTAGE & SHIPPING** - INCLUDES COST OF POSTAGE FOR P&R MAILINGS
- 140 7010 **VEHICLE MAINTENANCE** - COST OF P&R VEHICLE GENERAL MAINTENANCE
- 140 7050 **CONCESSIONS & MERCHANDISE FOR RESALE** - COST OF CONCESSION & MERCHANDISE PURCHASE WITH INTENT FOR RESALE
  
- 140 7100 **UNIFORM, GEAR & CLOTHING** - PPE SUCH AS EYE PROTECTION, RAIN GEAR, & EAR PROTECTION, POOL UNIFORM & SAFETY
- 140 7502 **PHONE/INTERNET** - ANNUAL ALLOTMENT FOR PHONE LANDLINE AND INTERNET SERVICE
- 140 7503 **INFORMATION TECHNOLOGY** - ANNUAL ALLOTMENT FOR MICROSOFT OFFICE SUBSCRIPTION & TECHNOLOGY SUPPORT
- 140 7508 **INSURANCE** - PROPERTY & VEHICLE INSURANCE
- 140 7506 **PUBLICATIONS & ADVERTISING** - COST OF PUBLISHING NEWSPAPER ADS & AIRING RADIO ADS
- 140 7507 **DUES & SUBSCRIPTIONS** - ANNUAL ALLOTMENT FOR PROGRAM DUES AND SUBSCRIPTIONS
- 140 7509 **BANK & CREDIT CARD FEES** - BANK FEES FOR USING CREDIT CARDS
- 140 7505 **TRAVEL & TRAINING** - LIFEGUARD TRAINING
- 140 7515 **PERMITS, INSPECTIONS & COMPLIANCE** - ALLOTMENT FOR OPERATION PERMITS, HEALTH & SAFETY INSPECTIONS &
- 140 7519 **PROFESSIONAL SERVICES** - ANNUAL ALLOTMENT FOR LEGAL SERVICES
- 140 7621 **CHARGES FROM PUBLIC WORKS** - COSTS INCURRED BY P&R FOR PUBLIC WORKS LABOR
- 140 7622 **CHARGES FROM GARAGE** - COSTS INCURRED BY P&R FOR GARAGE LABOR
- 140 7629 **CHARGES FROM CAPITAL FACILITIES** - STAFF LABOR COSTS FOR CAPITAL FACILITIES
- 141 7002 **FACILITY REPAIR & MAINTENANCE** - COSTS FOR MAINTENANCE TO BUILDING HEATERS, LOCKER ROOM MAINTENANCE, POOL & BUILDING REPAIRS, AND OTHER MISC. GENERAL MAINTENANCE
- 141 7008 **NON-CAPITAL EQUIPMENT** - EXERCISE EQUIPMENT, WEIGHTS, AND CHLORINATION SYSTEM
- 141 7009 **EQUIPMENT REPAIR & MAINTENANCE** - POOL FILTER REPAIR & MAINTENANCE, WEIGHT ROOM & EXERCISE EQUIPMENT MAINTENANCE, AND OTHER MISC. EQUIPMENT MAINTENANCE
- 141 7021 **WATER TREATMENT CHEMICALS** - ANNUAL ALLOTMENT FOR WATER TREATMENT FOR POOL FACILITY
- 141 7501 **POOL UTILITIES** - WATER, SEWER, GARBAGE, AND ELECTRIC FOR POOL FACILITY
- 141 7900 **POOL CAPITAL EXPENDITURES** - EQUIPMENT OVER \$5,000 IN VALUE THAT IS CAPITAL IN NATURE AND DEPRECIATED OVER AN ESTIMATED USEFUL LIFE
- 142 7002 **FACILITY MAINTENANCE** - COSTS FOR REPAIR & MAINTENANCE TO PARK FACILITIES INCLUDING LAWN MAINTENANCE AND
- 142 7008 **NON-CAPITAL EQUIPMENT** - MISCELLANEOUS EQUIPMENT BELOW \$5,000 USED TO PERFORM PARK MAINTENANCE
- 142 7009 **EQUIPMENT REPAIR & MAINTENANCE** - COSTS FOR PARK EQUIPMENT REPAIRS, CLEANING, AND MAINTENANCE
- 142 7501 **UTILITIES** - WATER, SEWER, AND ELECTRIC INTERDEPARTMENTAL BILLING
- 142 7900 **PARKS CAPITAL EXPENDITURES** - COST OF COMMERCIAL LAWN MOWER
- 143 7002 **FACILITY MAINTENANCE** - COSTS FOR REPAIR & MAINTENANCE TO COMMUNITY CENTER FACILITY
- 143 7008 **NON-CAPITAL EQUIPMENT** - PICKLEBALL AND YOUTH SPORTS EQUIPMENT
- 143 7009 **EQUIPMENT REPAIR & MAINTENANCE** - COSTS FOR COMMUNITY CENTER EQUIPMENT REPAIRS, CLEANING, AND
- 143 7501 **UTILITIES** - WATER, SEWER, GARBAGE, ELECTRIC
- 143 7900 **RECREATION CAPITAL EXPENDITURES** - EQUIPMENT OVER \$5,000 IN VALUE THAT IS CAPITAL IN NATURE AND DEPRECIATED OVER AN ESTIMATED USEFUL LIFE

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



- 140 7001 **MATERIALS & SUPPLIES** - OFFICE SUPPLIES FOR POOL OFFICE, CLEANING SUPPLIES FOR LOCKER ROOMS, MISC. SUPPLIES FOR POOL, PARKS, AND RECREATION FACILITIES
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- 141 7501 **POOL UTILITIES** - WATER, SEWER, GARBAGE, AND ELECTRIC FOR POOL FACILITY
- 141 7900 **POOL CAPITAL EXPENDITURES** - EQUIPMENT OVER \$5,000 IN VALUE THAT IS CAPITAL IN NATURE AND DEPRECIATED OVER AN ESTIMATED USEFUL LIFE
- 142 7002 **FACILITY MAINTENANCE** - COSTS FOR REPAIR & MAINTENANCE TO PARK FACILITIES INCLUDING LAWN MAINTENANCE AND
- 142 7008 **NON-CAPITAL EQUIPMENT** - MISCELLANEOUS EQUIPMENT BELOW \$5,000 USED TO PERFORM PARK MAINTENANCE
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- 142 7501 **UTILITIES** - WATER, SEWER, AND ELECTRIC INTERDEPARTMENTAL BILLING
- 142 7900 **PARKS CAPITAL EXPENDITURES** - COST OF COMMERCIAL LAWN MOWER
- 143 7002 **FACILITY MAINTENANCE** - COSTS FOR REPAIR & MAINTENANCE TO COMMUNITY CENTER FACILITY
- 143 7008 **NON-CAPITAL EQUIPMENT** - PICKLEBALL AND YOUTH SPORTS EQUIPMENT
- 143 7009 **EQUIPMENT REPAIR & MAINTENANCE** - COSTS FOR COMMUNITY CENTER EQUIPMENT REPAIRS, CLEANING, AND
- 143 7501 **UTILITIES** - WATER, SEWER, GARBAGE, ELECTRIC
- 143 7900 **RECREATION CAPITAL EXPENDITURES** - EQUIPMENT OVER \$5,000 IN VALUE THAT IS CAPITAL IN NATURE AND DEPRECIATED OVER AN ESTIMATED USEFUL LIFE

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY & BOROUGH OF WRANGELL  
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CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund #25000 & 25300 (SRS Consolidated)

SPECIAL REVENUE FUND  
SECURE RURAL SCHOOLS FUND  
DETAIL OF EXPENDITURES

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
<b>SRS REVENUES &amp; TRANSFERS-IN</b>							
25000 000 4170	Secure Rural Schools - Federal Payment	\$ 1,171,313	807,880	\$ 750,000	\$ 837,848	\$ 800,000	\$ 800,000
25000 000 4550	Interest Income	\$ -	-	\$ 90,977	\$ 90,977	\$ 80,000	\$ 80,000
<b>TOTAL REVENUES &amp; TRANSFERS-IN</b>		<b>\$ 1,171,313</b>	<b>807,880</b>	<b>\$ 840,977</b>	<b>\$ 928,825</b>	<b>\$ 880,000</b>	<b>\$ 880,000</b>
<b>SRS EXPENDITURES &amp; TRANSFERS-OUT</b>							
25000 000 7825	Contribution To Wrangell Public Schools	\$ 1,303,069	876,259	\$ 900,000	\$ 900,000	\$ 550,000	\$ 550,000
25000 000 8990	Transfer to SRS Capital Project Fund	\$ 40,449	-	\$ 668,684	\$ 45,876	\$ 520,000	\$ 520,000
25000 000 8900	Transfer to Debt Service Fund	\$ -	35,353	\$ -	\$ 247,625	\$ 242,875	\$ 242,875
<b>TOTAL EXPENDITURES &amp; TRANSFERS-OUT</b>		<b>\$ 1,343,517</b>	<b>\$ 911,612</b>	<b>\$ 1,568,684</b>	<b>\$ 1,193,501</b>	<b>\$ 1,312,875</b>	<b>\$ 1,312,875</b>
TOTAL REVENUES		\$ 1,171,313	807,880	\$ 840,977	\$ 928,825	\$ 880,000	\$ 880,000
TOTAL EXPENDITURES		\$ (1,343,517)	(911,612)	\$ (1,568,684)	\$ 1,193,501	\$ 1,312,875	\$ 1,312,875
<b>CHANGE IN NET POSITION</b>		<b>\$ (172,204)</b>	<b>(103,732)</b>	<b>\$ (727,706)</b>	<b>\$ (264,676)</b>	<b>\$ (432,875)</b>	<b>\$ (432,875)</b>
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 2,401,799	2,229,595	\$ 2,193,273	\$ 2,125,863	\$ 1,861,187	\$ 1,861,187
CHANGE IN NET POSITION		\$ (172,204)	\$ (103,732)	\$ (727,706)	\$ (264,676)	\$ (432,875)	\$ (432,875)
<b>ENDING RESERVE BALANCE (6/30/XXXX)</b>		<b>\$ 2,229,595</b>	<b>2,125,863</b>	<b>\$ 1,465,566</b>	<b>\$ 1,861,187</b>	<b>\$ 1,428,312</b>	<b>\$ 1,428,312</b>

SPECIAL REVENUE FUND: SECURE RURAL SCHOOLS FUND CIP FUND

Fund # 25300

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
<b>SRS REVENUES &amp; TRANSFERS-IN</b>							
25300 000 4925 00 00000	Transfer from SRS Fund	\$ 40,449	-	\$ 668,684	\$ 45,876	\$ 520,000	\$ 520,000
25300 000 4600 00 00000	Reimbursement from WPSD	\$ -	-	\$ 300,500	\$ 267,850	\$ -	\$ -
25300 000 4999 00 25001	CDBG HS Fire Alarm Grant	\$ -	283,297	\$ 423,771	\$ 520,601	\$ -	\$ -
<b>TOTAL REVENUES &amp; TRANSFERS-IN</b>		<b>\$ 40,449</b>	<b>283,297</b>	<b>\$ 1,392,955</b>	<b>\$ 834,326</b>	<b>\$ 520,000</b>	<b>\$ 520,000</b>
<b>SRS EXPENDITURES &amp; TRANSFERS-OUT</b>							
25300 101 9999 00 25001	HS Fire Alarm Project Expenses (#25001)	\$ 40,249	277,925	\$ 738,370	\$ 407,262	\$ -	\$ -
25300 101 9999 00 25002	HS Sidewalk Repairs (#25002)	\$ 200	59,832	\$ -	\$ -	\$ -	\$ -
25300 101 9999 00 25003	HS Elevator Modernization (#25003)	\$ -	22,981	\$ 186,932	\$ 2,943	\$ 270,000	\$ 270,000
25300 101 9999 00 25004	Under Ground Storage Project (#25004)	\$ -	18,567	\$ 167,153	\$ 91,649	\$ 250,000	\$ 250,000
25300 101 9999 00 25005	School Condition Survey	\$ -	213,808	\$ 300,500	\$ 54,042	\$ -	\$ -
<b>TOTAL EXPENDITURES &amp; TRANSFERS-OUT</b>		<b>\$ 40,449</b>	<b>593,113</b>	<b>\$ 1,392,955</b>	<b>\$ 555,896</b>	<b>\$ 520,000</b>	<b>\$ 520,000</b>
<b>CHANGE IN NET POSITION</b>		<b>\$ -</b>	<b>\$ (309,816)</b>	<b>\$ -</b>	<b>\$ 278,430</b>	<b>\$ -</b>	<b>\$ -</b>
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 31,385	31,385	\$ 31,385	\$ (278,431)	\$ 31,385	\$ 31,385
CHANGE IN NET POSITION		\$ -	\$ (309,816)	\$ -	\$ 278,430	\$ -	\$ -
<b>ENDING RESERVE BALANCE (6/30/XXXX)</b>		<b>\$ 31,385</b>	<b>\$ (278,431)</b>	<b>\$ 31,385</b>	<b>\$ (0)</b>	<b>\$ 31,385</b>	<b>\$ 31,385</b>



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund #26000

SPECIAL REVENUE FUND  
WPSD LOCAL CONTRIBUTION FUND  
DETAIL OF EXPENDITURES

WPSD LOCAL CONTRIBUTION REVENUES & TRANSFERS-IN		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
26000 000 4922	Transfer from Sales Tax (20%)	\$ 725,458	\$ 831,917	\$ 700,000	\$ 760,000	\$ 725,000	\$ 725,000
26000 000 4550	Interest Income	-	-	\$ 10,054	\$ 10,054	\$ 40,000	\$ 40,000
<b>TOTAL REVENUES &amp; TRANSFERS-IN</b>		<b>\$ 725,458</b>	<b>\$ 831,917</b>	<b>\$ 710,054</b>	<b>\$ 770,054</b>	<b>\$ 765,000</b>	<b>\$ 765,000</b>
WPSD LOCAL CONTRIBUTION EXPENDITURES & TRANSFERS-OUT							
26000 000 7825	Contribution To Wrangell Public Schools	\$ -	\$ 741,489	\$ 700,000	\$ 700,000	\$ 750,000	\$ 750,000
26000 000 7509	ARSSTC Sales Tax Fees	\$ -	\$ 7,782	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
<b>TOTAL EXPENDITURES &amp; TRANSFERS-OUT</b>		<b>\$ -</b>	<b>\$ 749,271</b>	<b>\$ 700,000</b>	<b>\$ 710,000</b>	<b>\$ 760,000</b>	<b>\$ 760,000</b>
TOTAL REVENUES & TRANSFERS-IN		\$ 725,458	\$ 831,917	\$ 710,054	\$ 770,054	\$ 765,000	\$ 765,000
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ -	\$ 749,271	\$ 700,000	\$ 710,000	\$ 760,000	\$ 760,000
<b>CHANGE IN NET POSITION</b>		<b>\$ 725,458</b>	<b>\$ 82,646</b>	<b>\$ 10,054</b>	<b>\$ 60,054</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ -	\$ 725,458	\$ 741,509	\$ 808,104	\$ 868,158	\$ 868,158
CHANGE IN NET POSITION		\$ 725,458	\$ 82,646	\$ 10,054	\$ 60,054	\$ 5,000	\$ 5,000
<b>ENDING RESERVE BALANCE (6/30/XXXX)</b>		<b>\$ 725,458</b>	<b>\$ 808,104</b>	<b>\$ 701,563</b>	<b>\$ 868,158</b>	<b>\$ 873,158</b>	<b>\$ 873,158</b>

### JUSTIFICATION & EXPLANATION

WPSD LOCAL CONTRIBUTION FUND

#### GL ACCT DESCRIPTION

- 4922 **TRANSFER FROM SALES TAX** - THE ALLOCATION OF 20% OF GROSS SALES TAX PER SECTION 5.08.070 OF THE WRANGELL MUNICIPAL CODE
- 7825 **CONTRIBUTION TO WPS**- THE AMOUNT THE BOROUGH CONTRIBUTES TO THE WRANGELL PUBLIC SCHOOL DISTRICT FOR OPERATIONS
- 7509 **ARSSTC SALES TAX FEES**- ADMINSITRATIVE FEES CHARGED BY ALASKA REMOTE SELLERS SALES TAX COMMISSION FOR COLLECTION OF ONLINE SALES TAX (FEES ARE SPLIT ON A PRORATED BASIS)

## SPECIAL REVENUE FUNDS | TRANSIENT TAX

### PURPOSE

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

Leadership aims to sustainably develop and promote Wrangell as picturesque coastal town through thoughtful management and community collaboration, while maintaining the small-town quality of life for residents. Marketing initiatives strive to promote the community as an authentic Alaska town with a variety of recreation opportunities for independent travelers that offers unique experiences unable to be obtained anywhere else in the world.

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

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

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

### KEY ACCOMPLISHMENTS

- Established new workplans with clear roles and responsibilities within job descriptions
- Began negotiations with the State regarding Petroglyph Beach State Park
- Developed, approved and began implementation of the CY24 Marketing Plan
- Implemented the Tourism Management Best Practices program
- Crafted and schedule activity to conduct an in-market Visitor Survey
- Built a library of digital media through newly acquired technology
- Successfully partnered with USA Today, Outside Magazine and Conde Nast
- Coordinated Visitor Industry economic studies through a consultant
- Onboarded a mobile mapping application for in-market visitors
- Designed new street banners and held a community ceremony honoring the indigenous art
- Transition to Google Analytics 4
- Onboarded a customer relationship management system for marketing and lead generation

### LEVEL OF SERVICE AND BUDGET IMPACT

FY24 saw an increase in departmental spending compared to FY23. This strategic investment aimed to propel the Department's new initiatives forward, coinciding with the establishment of the Marketing and Community Development Coordinator position.

For FY25, the overall budget remains largely unchanged. Staff are committed to ensuring their expenditures are sustainable in the long term. This means minimizing reliance on reserve funds and focusing on revenue growth.

Planned expenditures for FY25 empower staff to achieve the departmental goals and objectives outlined in the workplan. Priorities include funding for digital marketing initiatives and internal systems and software management. This will attract more independent travelers to Wrangell, increasing revenue streams. As well improved technology will enhance efficiency and effectiveness in work outcomes.

By focusing on sustainable growth strategies and leveraging new resources, staff are confident in our ability to meet the challenges and opportunities ahead.

### DEPARTMENT GOALS

- Establish policies that support sustainable growth
- Maintain strong public relations and increase industry awareness
- Increase independent and business travel to the island
- Maximize local benefits
- Create a quality experience for visitors
- Effectively plan for and prioritize infrastructure needs
- Fuel the visitor economy
- Drive consistent year-round demand for the destination
- Improve visitor experience in market
- Foster brand awareness, trust and loyalty
- Differentiate Wrangell from other Alaska destinations

### TRENDS & FUTURE CHALLENGES

#### TRENDS

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

#### CHALLENGES

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

### PERSONNEL



FY 2023: 1.0 FTE

FY 2024: 2.0 FTE

FY 2025: 2.0 FTE

### PERFORMANCE METRICS

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

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

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

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund 28000

SPECIAL REVENUE TYPE  
TRANSIENT TAX FUND  
SUMMARY OF REVENUES & EXPENDITURES

TRANSIENT TAX REVENUES		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
28000 000 4080	Bed (Transient) Tax	\$ 61,261	58,773	\$ 57,500	\$ 61,908	\$ 60,000	\$ 60,000
28000 000 4085	Bed Tax Penalties & Interest	\$ -	-	\$ -	\$ -	\$ -	\$ -
28000 000 4550	Interest Income	\$ -	-	\$ 10,912	\$ 10,912	\$ 3,510	\$ 3,510
28000 000 4606	Ad Revenue	\$ 125	-	\$ 6,000	\$ -	\$ -	\$ -
<b>TOTAL TRANSIENT TAX REVENUES</b>		<b>\$ 61,386</b>	<b>58,773</b>	<b>\$ 74,412</b>	<b>\$ 72,820</b>	<b>\$ 63,510</b>	<b>\$ 63,510</b>
TRANSIENT TAX EXPENDITURES							
28000 000 7001	Materials & Supplies	\$ 130	1,744	\$ 1,500	\$ 685	\$ 1,500	\$ 1,500
28000 000 7004	Postage & Shipping	\$ 2,174	485	\$ 7,000	\$ -	\$ 3,000	\$ 3,000
28000 000 7502	Phone/Internet	\$ 696	820	\$ 759	\$ 660	\$ 1,250	\$ 1,250
28000 000 7503	Information Technology	\$ 1,311	6,011	\$ 3,350	\$ 9,011	\$ 5,697	\$ 5,697
28000 000 7505	Travel & Training	\$ 9,873	9,849	\$ 24,000	\$ 20,845	\$ 15,500	\$ 15,500
28000 000 7506	Publications & Advertising	\$ 8,022	14,495	\$ 42,500	\$ 10,680	\$ 38,500	\$ 38,500
28000 000 7507	Memberships & Dues	\$ 1,175	575	\$ 3,900	\$ 1,562	\$ 2,815	\$ 2,815
28000 000 7519	Professional Services Contractual	\$ -	3,000	\$ 13,000	\$ 7,781	\$ 28,000	\$ 28,000
28000 000 7576	Promotional	\$ 9,144	16,068	\$ 26,450	\$ 12,144	\$ 10,500	\$ 10,500
28000 000 8921	Transfer to Nolan Center	\$ 12,000	-	\$ 12,000	\$ -	\$ 7,000	\$ 7,000
<b>TOTAL TRANSIENT TAX EXPENDITURES</b>		<b>\$ 44,525</b>	<b>53,047</b>	<b>\$ 134,459</b>	<b>\$ 63,368</b>	<b>\$ 113,762</b>	<b>\$ 113,762</b>
TOTAL REVENUES		\$ 61,386	58,773	\$ 74,412	\$ 72,820	\$ 63,510	\$ 63,510
TOTAL EXPENDITURES		\$ (44,525)	(53,047)	\$ (134,459)	\$ 63,368	\$ (113,762)	\$ (113,762)
<b>CHANGE IN NET POSITION</b>		<b>\$ 16,861</b>	<b>5,725</b>	<b>\$ (60,047)</b>	<b>\$ 9,452</b>	<b>\$ (50,252)</b>	<b>\$ (50,252)</b>
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 140,289	157,150	\$ 193,262	\$ 167,798	\$ 177,250	\$ 177,250
CHANGE IN NET POSITION		\$ 16,861	\$ 5,725	\$ (60,047)	\$ 9,452	\$ (50,252)	\$ (50,252)
<b>ENDING RESERVE BALANCE (6/30/20XX)</b>		<b>\$ 157,150</b>	<b>\$ 162,876</b>	<b>\$ 133,215</b>	<b>\$ 177,250</b>	<b>\$ 126,998</b>	<b>\$ 126,998</b>

**JUSTIFICATION & EXPLANATION**  
TRANSIENT TAX

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

## SPECIAL REVENUE FUNDS | COMMERCIAL PASSENGER VESSEL FUND (CPV)

### PURPOSE

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

### KEY ACCOMPLISHMENTS

- Implementation and monitoring of the Tourism Best Practices program
- Installation of the downtown street banners
- Research and funding for a community wide industry management plan
- Community engagement activities plan prepared for implementation
- Information videos plan and initial release
- Successful port call of 2,000 passenger vessel in May of 2024

### LEVEL OF SERVICE AND BUDGET IMPACT

While initial projections for CPV Excise Tax revenue were higher, staff anticipate receiving less this year due to several factors. These include cruise line cancellations for new destinations and regional competition, alongside the recent bankruptcy of another cruise line.

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

### DEPARTMENT GOALS

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

- Prioritize funding for tourism management plan
- Facilitate comprehensive public process to better understand resident and established business owner sentiments and tolerance for growth
- Empower local operators to curate new and unique shore excursions to support dispersion of visitors on high-capacity days
- Provide high quality in-market experiences to encourage return visitors from cruise ship passengers
- Continue active discussion with Cruise Line Agencies of Alaska to ensure adequate and preferred scheduling
- Promote sustainable tourism practices through the best management practices program

### PERSONNEL

**ECONOMIC DEVELOPMENT  
DIRECTOR  
KATE THOMAS  
1.0 FTE**

**MARKETING & COMMUNITY  
DEVELOPMENT COORDINATOR  
MATT HENSON  
1.0 FTE**

**FY 2023: 1.0 FTE**

**FY 2024: 2.0 FTE**

**FY 2025: 2.0 FTE**

### PERFORMANCE METRICS

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

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

### TRENDS & FUTURE CHALLENGES

#### TRENDS

- Shifting passenger preferences who are seeking more authentic and immersive experiences
- Increase focus on sustainability, for example electrification of vessels
- Diversification of destinations
- Emerging growth policies in other communities within the region
- Increased focus on luxury experiences and travel

#### CHALLENGES

- Competition from other destinations
- Seasonality
- Capacity limitations
- Aging port infrastructure
- Local impacts due to increased capacity

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund 28010

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

		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
<b>CPV FUND REVENUES</b>							
28010 000 4180	CPV Excise Share Revenue	\$ 58,660	\$ 36,620	\$ 50,000	\$ 70,975	\$ 55,418	\$ 55,418
28010 000 4550	Interest Income	\$ -	\$ -	\$ 19,139	\$ 19,139	\$ 15,000	\$ 15,000
	<b>TOTAL REVENUES</b>	<b>\$ 58,660</b>	<b>\$ 36,620</b>	<b>\$ 69,139</b>	<b>\$ 90,114</b>	<b>\$ 70,418</b>	<b>\$ 70,418</b>
<b>CPV FUND EXPENDITURES</b>							
28010 000 7001	Materials & Supplies	\$ 1,238	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ 4,500
28010 000 7519	Professional/Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000
28010 000 7900	Capital Expenditures	\$ -	\$ 49,380	\$ 50,000	\$ 5,021	\$ 50,000	\$ 30,000
28010 000 8990	Transfer to Parks and Recreation CIP Fund	\$ -	\$ 3,139	\$ 113,002	\$ 37,202	\$ -	\$ 34,368
	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,238</b>	<b>\$ 52,519</b>	<b>\$ 167,502</b>	<b>\$ 42,223</b>	<b>\$ 54,500</b>	<b>\$ 138,868</b>
	<b>TOTAL CHANGE IN NET POSITION</b>	<b>\$ 57,422</b>	<b>\$ (15,899)</b>	<b>\$ (98,363)</b>	<b>\$ 47,891</b>	<b>\$ 15,918</b>	<b>\$ (68,450)</b>
	BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 253,500	\$ 310,922	\$ 295,024	\$ 295,024	\$ 342,915	\$ 342,915
	CHANGE IN NET POSITION	\$ 57,422	\$ (15,899)	\$ (98,363)	\$ 47,891	\$ 15,918	\$ (68,450)
	<b>ENDING RESERVE BALANCE (6/30/20XX)</b>	<b>\$ 310,922</b>	<b>\$ 295,024</b>	<b>\$ 196,661</b>	<b>\$ 342,915</b>	<b>\$ 358,833</b>	<b>\$ 274,465</b>

**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
- 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.



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



Item a.

CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund 28020

SPECIAL REVENUE FUNDS  
MARIAN GLENZ FUND  
SUMMARY OF REVENUES & EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
<b>MARIAN GLENZ FUND REVENUES</b>						
28020 000 4690 Marian Glenz Donation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>MARIAN GLENZ FUND EXPENDITURES</b>						
28020 000 7590 Grant Expenditures	\$ -	\$ 21,915	\$ 10,000	\$ (10,000)	\$ 10,000	\$ 10,000
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 21,915</b>	<b>\$ 10,000</b>	<b>\$ (10,000)</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ -</b>	<b>\$(21,915)</b>	<b>\$ (10,000)</b>	<b>\$ 10,000</b>	<b>\$ (10,000)</b>	<b>\$ (10,000)</b>
BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 31,832	\$ 31,832	\$ 21,832	\$ 9,917	\$ 19,917	\$ 19,917
CHANGE IN NET POSITION	\$ -	\$(21,915)	\$ (10,000)	\$ 10,000	\$ (10,000)	\$ (10,000)
<b>ENDING RESERVE BALANCE (6/30/XXXX)</b>	<b>\$ 31,832</b>	<b>\$ 9,917</b>	<b>\$ 11,832</b>	<b>\$ 19,917</b>	<b>\$ 9,917</b>	<b>\$ 9,917</b>

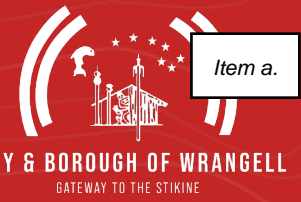
CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund 28030

SPECIAL REVENUE FUNDS  
BIRDFEST FUND  
SUMMARY OF REVENUES & EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
<b>BIRDFEST FUND REVENUES</b>						
28030 000 4592 Birdfest Revenue	\$ 6,127	\$ 2,591	\$ 8,000	\$ 1,961	\$ 8,000	\$ 8,000
<b>TOTAL REVENUES</b>	<b>\$ 6,127</b>	<b>\$ 2,591</b>	<b>\$ 8,000</b>	<b>\$ 1,961</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
<b>BIRDFEST FUND EXPENDITURES</b>						
28030 000 7590 Grant Expenditures	\$ 6,127	\$ 2,591	\$ 8,000	\$ 1,961	\$ 8,000	\$ 8,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,127</b>	<b>\$ 2,591</b>	<b>\$ 8,000</b>	<b>\$ 1,961</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 1,977	\$ 1,977	\$ 1,977	\$ 1,977	\$ 1,977	\$ 1,977
CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ENDING RESERVE BALANCE (6/30/XXXX)</b>	<b>\$ 1,977</b>	<b>\$ 1,977</b>	<b>\$ 1,977</b>	<b>\$ 1,977</b>	<b>\$ 1,977</b>	<b>\$ 1,977</b>

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



**CITY AND BOROUGH OF WRANGELL**  
**2025 ANNUAL BUDGET**  
 Fund 11110

**SPECIAL REVENUE TYPE**  
**BOROUGH ORGANIZATION FUND**  
 SUMMARY OF REVENUES & EXPENDITURES

<b>BOROUGH ORGANIZATION FUND REVENUES &amp; TRANSFERS-IN</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ACTUAL</b>	<b>FY 2024 ADOPTED</b>	<b>FY 2024 ESTIMATED</b>	<b>FY 2025 REQUESTED</b>	<b>FY 2025 APPROVED</b>
11110 000 4550 Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11110 000 4650 Land & Lot Sales	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
11110 000 4910 Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>BOROUGH ORGANIZATION FUND EXPENSES</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ACTUAL</b>	<b>FY 2024 ADOPTED</b>	<b>FY 2024 ESTIMATED</b>	<b>FY 2025 REQUESTED</b>	<b>FY 2025 APPROVED</b>
11110 000 7511 Surveying/Timber Cruise Expense	\$ -	\$ -	\$ 312,497	\$ -	\$ 50,000	\$ 50,000
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 312,497</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>

<b>TOTAL CHANGE IN NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (212,497)</b>	<b>\$ -</b>	<b>\$ (50,000)</b>	<b>\$ (50,000)</b>
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BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 312,497	\$ 312,497	\$ 312,497	\$ 312,497	\$ 312,497	\$ 312,497
CHANGE IN NET POSITION	\$ -	\$ -	\$ (212,497)	\$ -	\$ (50,000)	\$ (50,000)
<b>ENDING RESERVE BALANCE (6/30/20XX)</b>	<b>\$ 312,497</b>	<b>\$ 312,497</b>	<b>\$ 100,000</b>	<b>\$ 312,497</b>	<b>\$ 262,497</b>	<b>\$ 262,497</b>

**JUSTIFICATION & EXPLANATION**  
 BOROUGH ORGANIZATION FUND

**GL ACCT DESCRIPTION**

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

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund 11125

MISCELLANEOUS FUNDS  
HOSPITAL LEGACY FUND  
SUMMARY OF REVENUES & EXPENDITURES

		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
<b>HOSPITAL LEGACY FUND REVENUES</b>							
11125 000 4095	Hospital Revenue	\$ 51,339	\$ -	\$ -	\$ -	\$ -	\$ -
11125 000 4910	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11125 000 4380	Surplus & Material Sales	\$ 2,292	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>		<b>\$ 53,631</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>HOSPITAL LEGACY FUND EXPENDITURES</b>							
11125 000 7002	Facilities Repair and Maintenance	\$ 8,216	\$ 4,755	\$ 2,500	\$ 477	\$ -	\$ -
11125 000 7017	Heating Fuel	\$ 33,504	\$ 39,118	\$ 37,500	\$ 39,058	\$ -	\$ -
11125 000 7501	Utilities	\$ 21,820	\$ 18,238	\$ 20,211	\$ 12,739	\$ -	\$ -
11125 000 7508	Insurance	\$ 28,901	\$ 6,050	\$ 3,502	\$ 3,502	\$ -	\$ -
11125 000 7519	Professional Services Contractual	\$ 20,851	\$ 634	\$ 41,531	\$ 5,450	\$ -	\$ -
11125 000 7621	Charges from Garage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11125 000 7629	Charges from Capital Facilities	\$ 22,277	\$ -	\$ 17,058	\$ 17,058	\$ -	\$ -
11125 000 7920	Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 135,569</b>	<b>\$ 68,796</b>	<b>\$ 122,302</b>	<b>\$ 78,283</b>	<b>\$ -</b>	<b>\$ -</b>
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 320,892	\$ 185,323	\$ 122,302	\$ 116,528	\$ 38,244	\$ 38,244
CHANGE IN NET POSITION		\$ 135,569	\$ 68,796	\$ 122,302	\$ 78,283	\$ -	\$ -
<b>ENDING RESERVE BALANCE (6/30/XXXX)</b>		<b>\$ 185,323</b>	<b>\$ 116,528</b>	<b>\$ (0)</b>	<b>\$ 38,244</b>	<b>\$ 38,244</b>	<b>\$ 38,244</b>

**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

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL  
 2025 ANNUAL BUDGET  
 Fund #: 11130

SPECIAL REVENUE TYPE  
**911 SURCHARGE REVENUE**  
 SUMMARY OF REVENUES & EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
<b>911 SURCHARGE FUND REVENUES &amp; TRANSFERS-IN</b>						
11130 000 4350      911 Surcharge Revenue	\$ 48,742	\$ 48,651	\$ 45,000	\$ 48,000	\$ 48,000	\$ 48,000
<b>TOTAL REVENUES</b>	<b>\$ 48,742</b>	<b>\$ 48,651</b>	<b>\$ 45,000</b>	<b>\$ 48,000</b>	<b>\$ 48,000</b>	<b>\$ 48,000</b>
<b>911 SURCHARGE FUND EXPENDITURES</b>						
11130 000 7503      Information Technology	\$ 23,784	\$ 24,385	\$ -	\$ -	\$ 35,000	\$ 35,000
11130 000 7519      Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contr.						
<b>TOTAL EXPENDITURES</b>	<b>\$ 23,784</b>	<b>\$ 24,385</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
<b>TOTAL CHANGE IN NET POSITION</b>	<b>\$ 24,958</b>	<b>\$ 24,266</b>	<b>\$ 45,000</b>	<b>\$ 48,000</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>
BEGINNING RESERVE BALANCE (7/1/20XX)	\$ -	\$ 24,958	\$ 69,958	\$ 49,224	\$ 97,224	\$ 97,224
CHANGE IN NET POSITION	\$ 24,958	\$ 24,266	\$ 45,000	\$ 48,000	\$ 13,000	\$ 13,000
<b>ENDING RESERVE BALANCE (6/30/20XX)</b>	<b>\$ 24,958</b>	<b>\$ 49,224</b>	<b>\$ 114,958</b>	<b>\$ 97,224</b>	<b>\$ 110,224</b>	<b>\$ 110,224</b>

### 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

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

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

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL  
 2025 ANNUAL BUDGET  
 Fund #: 53000

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

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
<b>MPD REVENUES &amp; TRANSFERS-IN</b>							
53000 000 4910	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>MPD FUND EXPENDITURES</b>							
53000 000 7501	Utilities	\$ -	\$ 6,234	\$ -	\$ 8,867	\$ -	\$ -
53000 000 7980	Bad Debt Expense	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -
53000 000 7519	Professional Services Contractual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
53000 000 7550	Property Assessment Services	\$ 23,310	\$ -	\$ -	\$ -	\$ -	\$ -
53000 000 7950	Property Acquisition Expense	\$ 2,464,178	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL EXPENDITURES</b>	<b>\$ 2,464,178</b>	<b>\$ 31,234</b>	<b>\$ -</b>	<b>\$ 8,867</b>	<b>\$ -</b>	<b>\$ 50,000</b>
	<b>TOTAL CHANGE IN NET POSITION</b>	<b>\$ (2,464,178)</b>	<b>\$ (31,234)</b>	<b>\$ -</b>	<b>\$ (8,867)</b>	<b>\$ -</b>	<b>\$ (50,000)</b>
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 3,794,312	\$ 1,330,135	\$ 1,298,901	\$ 1,298,901	\$ 1,290,034	\$ 1,290,034
CHANGE IN NET POSITION		\$ (2,464,178)	\$ (31,234)	\$ -	\$ (8,867)	\$ -	\$ (50,000)
<b>ENDING RESERVE BALANCE (6/30/20XX)</b>		<b>\$ 1,330,135</b>	<b>\$ 1,298,901</b>	<b>\$ 1,298,901</b>	<b>\$ 1,290,034</b>	<b>\$ 1,290,034</b>	<b>\$ 1,240,034</b>

**JUSTIFICATION & EXPLANATION**  
 MILL PROPERTY DEVELOPMENT FUND

**ACCT NO. ACCOUNT DESCRIPTION**

- 4910 **TRANSFER FROM GENERAL FUND** - RESOURCES ALLOCATED FROM THE GENERAL FUND TO THE ECONOMIC RECOVERY FUND FOR THE PURCHASE OF THE 6-MILE OLD MILL PROPERTY
- 7519 **PROFESSIONAL SERVICES CONTRACTUAL**- CONTRACTUAL SERVICE EXPENSES RELATED TO MILL PROPERTY DEVELOPMENT
- 7950 **PROPERTY ACQUISITION EXPENSE**- THE COST OF ACQUIRING THE OLD MILL SITE PROPERTY

## SPECIAL REVENUE FUNDS | CONSTRUCTION FUND

### OVERVIEW

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

### PURPOSE

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

### MAJOR PROJECTS IN FY 2025

- Alder Top (former Institute Property) Phase II Project - RCF
- 5th & 6th Avenue Road Construction - ICF
- 6-Mile Mill Site Phase I ESA - ICF

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund 50000

CONSTRUCTION FUNDS  
RESIDENTIAL CONSTRUCTION FUND  
SUMMARY OF REVENUES & EXPENDITURES

RESIDENTIAL CONSTRUCTION FUND REVENUES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
50000 000 4550	Interest Income	\$ -	-	\$ 17,595	\$ 17,595	\$ 20,000	\$ 20,000
50000 000 4650	Land & lot sales	\$ 196,406	315,078	\$ -	\$ -	\$ 1,100,000	\$ 1,100,000
50000 000 4900	Transfer from Other Fund	\$ -	2,206,123	\$ 2,206,123	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>		<b>\$ 196,406</b>	<b>2,521,201</b>	<b>\$ 2,223,718</b>	<b>\$ 17,595</b>	<b>\$ 1,120,000</b>	<b>\$ 1,120,000</b>
RESIDENTIAL CONSTRUCTION FUND EXPENDITURES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
50000 000 7506	Publications & Advertising	\$ 297	-	\$ -	\$ -	\$ -	\$ -
50000 000 7519	Professional Services Contractual	\$ 56,311	1,991	\$ 50,000	\$ -	\$ -	\$ -
50000 000 9999 00 50001	Alder Top Phase I Project Expenses	\$ -	-	\$ 2,206,123	\$ 1,478,905	\$ -	\$ -
50000 000 9999 00 50002	Alder Top Phase II Project Expenses	\$ -	-	\$ -	\$ -	\$ 1,750,000	\$ 1,750,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 56,608</b>	<b>1,991</b>	<b>\$ 2,256,123</b>	<b>\$ 1,478,905</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>
<b>CHANGE IN NET POSITION</b>		<b>\$ 139,797</b>	<b>2,519,209</b>	<b>\$ (32,405)</b>	<b>\$ (1,461,310)</b>	<b>\$ (630,000)</b>	<b>\$ (630,000)</b>
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 47,645	(26,279)	\$ 2,492,931	\$ 2,492,931	\$ 1,031,620	\$ 1,031,620
CHANGE IN NET POSITION		\$ 139,797	\$ 2,519,209	\$ (32,405)	\$ (1,461,310)	\$ (630,000)	\$ (630,000)
<b>ENDING RESERVE BALANCE (6/30/XXXX)</b>		<b>\$ 187,442</b>	<b>2,492,931</b>	<b>\$ 2,460,525</b>	<b>\$ 1,031,620</b>	<b>\$ 401,620</b>	<b>\$ 401,620</b>

CITY AND BOROUGH OF WRANGELL  
2024 ANNUAL BUDGET  
Fund 52000

CONSTRUCTION FUNDS  
INDUSTRIAL CONSTRUCTION FUND  
SUMMARY OF REVENUES & EXPENDITURES

INDUSTRIAL CONSTRUCTION FUND REVENUES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
52000 000 4550	Interest Income	\$ 2,466	2,586	\$ 4,250	\$ 2,357	\$ 4,250	\$ 4,250
52000 000 4650	Land & lot sales	\$ 271,000	-	\$ -	\$ -	\$ -	\$ 200,000
52000 000 4651	Recovered Foreclosure Costs	\$ 3,828	4,489	\$ -	\$ 4,209	\$ -	\$ -
<b>TOTAL REVENUES</b>		<b>\$ 277,294</b>	<b>7,075</b>	<b>\$ 4,250</b>	<b>\$ 6,566</b>	<b>\$ 4,250</b>	<b>\$ 204,250</b>
INDUSTRIAL CONSTRUCTION FUND EXPENDITURES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
52000 000 7501	Utilities	\$ 43	-	\$ -	\$ -	\$ -	\$ -
52000 000 7506	Publications	\$ 403	-	\$ -	\$ -	\$ -	\$ -
52000 000 7515	Permits, Inspections & Compliance	\$ 37,041	-	\$ 15,000	\$ -	\$ -	\$ -
52000 000 7519	Professional Services Contractual	\$ 113,139	20,452	\$ 50,000	\$ 2,700	\$ -	\$ -
52000 000 7900	Capital Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -
52000 000 9999 00 52001	5th and 6th Ave Construction	\$ -	-	\$ 236,500	\$ 18,035	\$ 200,000	\$ 200,000
52000 000 9999 00 52002	6-Mile Mill Site Phase I ESA	\$ -	-	\$ 5,037	\$ -	\$ 5,000	\$ 5,000
52000 000 9999 00 52003	Wilcox Environmental Assessment	\$ -	-	\$ 21,655	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 150,626</b>	<b>20,452</b>	<b>\$ 328,192</b>	<b>\$ 20,735</b>	<b>\$ 205,000</b>	<b>\$ 205,000</b>
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 277,894	428,520	\$ 714,051	\$ 448,972	\$ 469,706	\$ 469,706
CHANGE IN NET POSITION		\$ 150,626	\$ 20,452	\$ 328,192	\$ 20,735	\$ 205,000	\$ 205,000
<b>ENDING RESERVE BALANCE (6/30/XXXX)</b>		<b>\$ 428,520</b>	<b>448,972</b>	<b>\$ 390,109</b>	<b>\$ 469,706</b>	<b>\$ 674,706</b>	<b>\$ 674,706</b>

## SPECIAL REVENUE FUNDS | DEBT SERVICE FUND SUMMARY

### OVERVIEW

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

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

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

### OUTSTANDING GOVERNMENTAL DEBT

**2023 SERIES I GENERAL OBLIGATION BONDS - \$3,500,000** – The City and Borough of Wrangell issued general obligation bond debt in the amount of \$3,500,000 in February 2023. Proceeds from the bond will be leveraged as matching dollars for a successful Department of Education and Early Child Development (DEED) CIP major maintenance grant. The SFY 2025 budget includes a funded project for the City and Borough of Wrangell's school major maintenance application for approximately \$6,500,000. The combined funds will be used to replace the external shell of the High School and Middle School while also addressing other structural and mechanical components of the buildings. If the funding is vetoed by Governor Dunleavy, the Borough will reduce the scope of work commensurate to the funding raised by the General Obligation Bonds plus investment income.



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund 16000

DEBT SERVICE FUND  
GOVERNMENTAL ACTIVITIES  
SUMMARY OF REVENUES & EXPENDITURES

DEBT SERVICE FUND REVENUES & TRANSFERS-IN		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
16000 000 4593	GO Bond Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16000 000 4591	State School Bond Reimbursement	\$ 291,566	\$ 2,730	\$ -	\$ -	\$ -	\$ -
16000 000 4910	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16000 000 4922	Transfer from Sales Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16000 000 4900	Transfer from Other Fund	\$ -	\$ 190,429	\$ -	\$ 247,625	\$ 242,875	\$ 242,875
<b>TOTAL REVENUES</b>		<b>\$ 291,566</b>	<b>\$ 193,159</b>	<b>\$ -</b>	<b>\$ 247,625</b>	<b>\$ 242,875</b>	<b>\$ 242,875</b>

DEBT SERVICE FUND EXPENDITURES		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
16000 000 7800	2023 General Obligation Bond Principal	\$ -	\$ -	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000
16000 000 7801	2023 General Obligation Bond Interest	\$ -	\$ 45,639	\$ 152,625	\$ 152,625	\$ 147,875	\$ 147,875
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 45,639</b>	<b>\$ 247,625</b>	<b>\$ 247,625</b>	<b>\$ 242,875</b>	<b>\$ 242,875</b>

**JUSTIFICATION & EXPLANATION**  
DEBT SERVICE FUND

**GL ACCT DESCRIPTION**

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

# ENTERPRISE FUNDS

# PURPOSE

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

The City and Borough of Wrangell has four major enterprise funds and one non-major enterprise fund.

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

## SPECIAL REVENUE FUNDS PRESENTED

Wrangell Municipal Light & Power Fund

Water Fund

Port & Harbors Fund

Sewer/Wastewater Fund

Sanitation Fund



## ENTERPRISE FUNDS | WRANGELL MUNICIPAL LIGHT & POWER

### PURPOSE

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

### KEY ACCOMPLISHMENTS

- Unit #5 Controls System Upgrade - Complete
- Purchased 3-Megawatt Transformers
- AMI Metering System Implemented
- Shooting Range Power Implementation Preparations Made
- Replacement of Damaged Assets Stemming from 11.2 Mile Landslide Disaster
- Coordinated a successful SEAPA Annual Diesel Maintenance Run

### LEVEL OF SERVICE AND BUDGET IMPACT

The budget funds the department at a sufficient level of service. Further amendments may be brought forward to perform a center section overhaul of Unit #1.

### DEPARTMENT GOALS

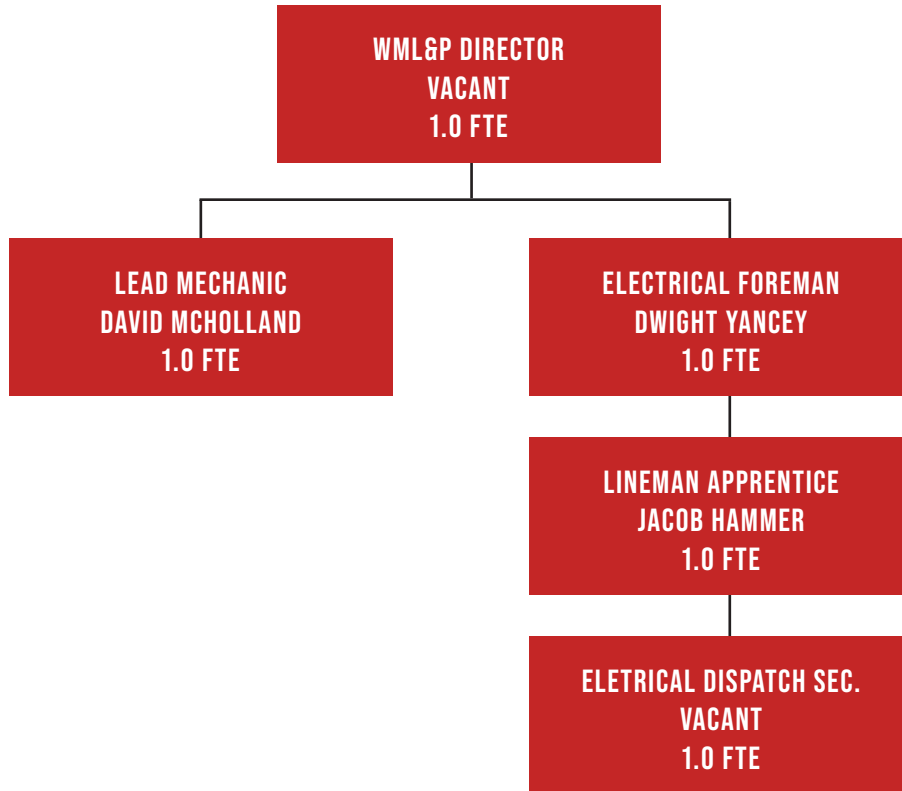
- Shooting Range Power Implemented
- Alder Top Utilities Implemented
- Expansion of Capacity: Move from a 9-Megawatt System to a 12-Megawatt System
- Disposition of one or more of WML&P's spare generator(s)
- Craft a plan for generator overhauls

### TRENDS & FUTURE CHALLENGES

- Long term: strategic places to implement underground power
- Long lead times for capital equipment
- SEAPA Grid resiliency projects moving forward will provide the Borough greater supply potential
- Green and renewable energy funding is more available than ever



### PERSONNEL



FY 2023: 6.0 FTE

FY 2024: 6.0 FTE

FY 2025: 6.0 FTE

### PERFORMANCE METRICS

- Expansion of Capacity - Establish a timeline for installation of new Transformers
- Select one generator over the other one by July 1. Work to dispose of the unit not selected by August 1
- Completion of 2 major projects (i.e., shooting range and Alder Top).
- Complete one center section overhaul each year.

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



**CITY AND BOROUGH OF WRANGELL**  
**2025 ANNUAL BUDGET**  
 Fund 70000

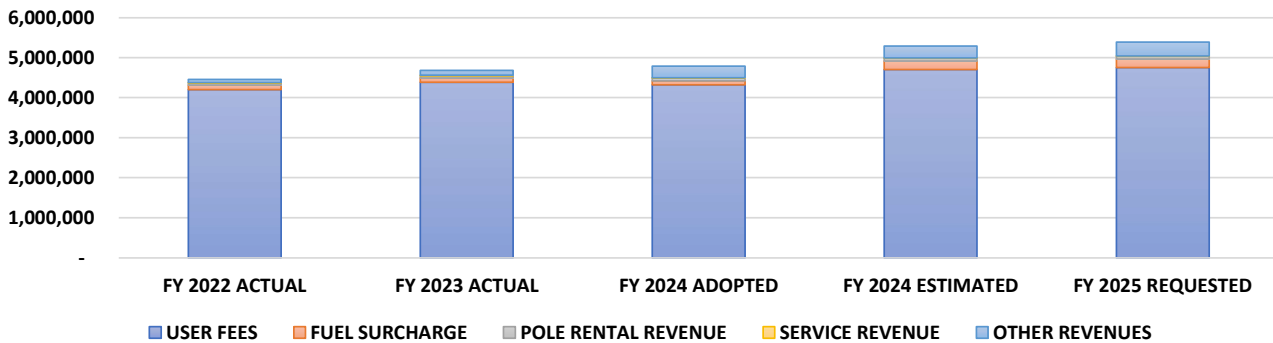
**ENTERPRISE FUND TYPE**  
**WML&P FUND**

SUMMARY OF REVENUES & EXPENDITURES

### SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
USER FEES	4,205,443	4,390,076	4,319,678	4,707,750	4,754,827	4,754,827
FUEL SURCHARGE	110,378	99,203	100,000	208,280	210,363	210,363
POLE RENTAL REVENUE	57,660	58,680	70,230	70,230	70,230	70,230
SERVICE REVENUE	6,275	13,853	10,000	8,688	8,774	8,774
OTHER REVENUES	77,471	121,789	291,500	295,451	347,775	347,775
<b>TOTAL REVENUE &amp; TRANSFERS-IN</b>	<b>\$ 4,457,227</b>	<b>\$ 4,683,601</b>	<b>\$ 4,791,408</b>	<b>\$ 5,290,398</b>	<b>\$ 5,391,970</b>	<b>\$ 5,391,970</b>

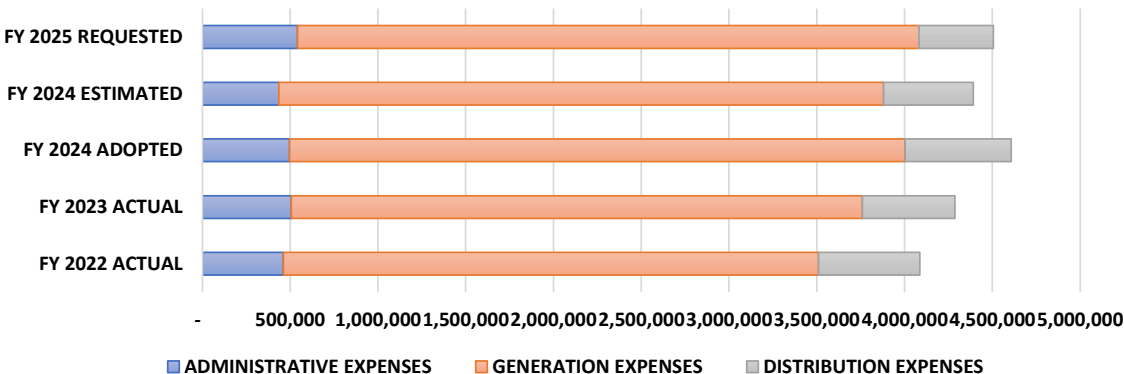
### WML&P REVENUES BY FISCAL YEAR



### SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
ADMINISTRATIVE EXPENSES	461,428	507,111	497,313	436,318	542,598	542,598
GENERATION EXPENSES	3,048,804	3,252,428	3,505,949	3,444,054	3,538,385	3,538,385
DISTRIBUTION EXPENSES	576,509	527,365	603,484	509,954	424,640	424,640
TRANSFERS-OUT	-	188,717	2,001,374	1,010,996	1,220,000	1,220,000
<b>TOTAL EXPENDITURES</b>	<b>4,086,740</b>	<b>4,475,621</b>	<b>6,608,120</b>	<b>5,401,322</b>	<b>5,725,622</b>	<b>5,725,622</b>

### WML&P EXPENDITURES BY FISCAL YEAR



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund #70000

ENTERPRISE FUNDS  
ELECTRIC FUND  
DETAIL OF REVENUES & EXPENDITURES

ELECTRIC FUND REVENUES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
70000 200 4101	PERS On-behalf Revenue	\$ 40,485	\$ 84,669	\$ 35,000	\$ 35,000	\$ 62,000	\$ 62,000
70000 200 5010	Residential kWh Sales	\$ 1,857,450	\$ 1,937,560	\$ 1,906,558	\$ 1,948,389	\$ 1,967,873	\$ 1,967,873
70000 200 5011	Small Commercial kWh Sales	\$ 1,425,147	\$ 1,507,335	\$ 1,478,102	\$ 1,527,734	\$ 1,543,012	\$ 1,543,012
70000 200 5012	Large Commercial kWh Sales	\$ 922,846	\$ 945,181	\$ 935,017	\$ 1,231,626	\$ 1,243,943	\$ 1,243,943
70000 200 5015	Fuel Surcharge	\$ 110,378	\$ 99,203	\$ 100,000	\$ 208,280	\$ 210,363	\$ 210,363
70000 200 5018	Labor Charges	\$ 975	\$ 300	\$ 5,000	\$ 2,375	\$ 2,399	\$ 2,399
70000 200 5020	Electric fees & permits	\$ 7,505	\$ 8,065	\$ 5,000	\$ 5,888	\$ 5,946	\$ 5,946
70000 200 5021	Write-offs from Collections	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -
70000 200 5022	Service Charges	\$ 5,300	\$ 13,553	\$ 5,000	\$ 6,313	\$ 6,376	\$ 6,376
70000 200 5029	Write-off's Collected at City Hall	\$ 2,156	\$ 2,638	\$ 1,000	\$ 265	\$ 268	\$ 268
70000 200 5030	Equipment Rental	\$ 200	\$ 310	\$ 1,000	\$ -	\$ -	\$ -
70000 200 5031	Pole Rental	\$ 57,660	\$ 58,680	\$ 70,230	\$ 70,230	\$ 70,230	\$ 70,230
70000 200 5032	Late Fees	\$ 19,038	\$ 19,095	\$ 12,500	\$ 14,539	\$ 14,684	\$ 14,684
70000 200 5033	Investment income	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 175,000	\$ 175,000
70000 200 5034	Material Sales	\$ 8,087	\$ 6,312	\$ 7,000	\$ 11,759	\$ 11,877	\$ 11,877
70000 200 5035	SEAPA Rebate	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ -
70000 200 5036	PERS Termination Liability	\$ -	\$ -	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000
<b>TOTAL WML&amp;P REVENUES</b>		<b>\$ 4,457,227</b>	<b>\$ 4,683,601</b>	<b>\$ 4,791,408</b>	<b>\$ 5,290,398</b>	<b>\$ 5,391,970</b>	<b>\$ 5,391,970</b>

ELECTRIC FUND ADMINISTRATIVE EXPENSES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
70000 201 6001	Salaries & Wages	\$ 135,430	\$ 155,015	\$ 153,858	\$ 119,226	\$ 133,121	\$ 133,121
70000 201 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 201 6005	Overtime	\$ 420	\$ 36	\$ 143	\$ -	\$ 143	\$ 143
70000 201 62XX	Employer Costs	\$ 120,962	\$ 107,166	\$ 97,550	\$ 52,292	\$ 71,342	\$ 71,342
70000 201 7001	Materials & Supplies	\$ 4,310	\$ 8,761	\$ 7,500	\$ 1,498	\$ 7,500	\$ 7,500
70000 201 7002	Facility Repair & Maintenance	\$ 990	\$ 113	\$ 2,500	\$ 842	\$ 2,500	\$ 2,500
70000 201 7008	Non-Capital Equipment	\$ -	\$ -	\$ 250	\$ -	\$ 250	\$ 250
70000 201 7010	Vehicle Maintenance	\$ -	\$ 208	\$ -	\$ -	\$ -	\$ -
70000 201 7100	Uniform, gear & clothing allowance	\$ 880	\$ -	\$ 500	\$ -	\$ -	\$ -
70000 201 7501	Utilities	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ 30,000
70000 201 7502	Phone/Internet	\$ 6,725	\$ 7,535	\$ 6,535	\$ 8,110	\$ 6,535	\$ 6,535
70000 201 7503	Information Technology	\$ 4,705	\$ 790	\$ 700	\$ 489	\$ 700	\$ 700
70000 202 7004	Postage & Shipping	\$ 450	\$ 482	\$ 1,500	\$ 1,116	\$ 1,500	\$ 1,500
70000 201 7505	Travel & Training	\$ 336	\$ 735	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
70000 201 7506	Publications & Advertising	\$ 368	\$ 369	\$ 1,500	\$ 810	\$ 1,500	\$ 1,500
70000 201 7507	Dues & Subscriptions	\$ -	\$ -	\$ 550	\$ -	\$ 550	\$ 550
70000 201 7508	Insurance	\$ 43,485	\$ 45,666	\$ 52,617	\$ 52,617	\$ 61,713	\$ 61,713
70000 201 7509	Bank & Credit Card Fees	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
70000 201 7510	Engineering	\$ 2,142	\$ 180	\$ 10,000	\$ 1,089	\$ 10,000	\$ 10,000
70000 201 7515	Health & Safety Compliance	\$ 425	\$ 165	\$ 1,000	\$ 725	\$ 1,000	\$ 1,000
70000 201 7603	Charges from Finance	\$ 36,342	\$ 95,744	\$ 118,431	\$ 118,431	\$ 123,184	\$ 123,184
70000 201 7629	Charges from Capital Facilities	\$ 5,054	\$ 1,328	\$ 8,678	\$ 8,678	\$ 7,560	\$ 7,560
70000 201 7851	PERS Termination Liability Payment	\$ 78,404	\$ 82,819	\$ -	\$ 70,395	\$ 80,000	\$ 80,000
70000 201 7900	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 201 7980	Bad Debt Expense	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL ADMINISTRATIVE EXPENSES</b>		<b>\$ 461,428</b>	<b>\$ 507,111</b>	<b>\$ 497,313</b>	<b>\$ 436,318</b>	<b>\$ 542,598</b>	<b>\$ 542,598</b>

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



Item a.

CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

ELECTRIC FUND GENERATION EXPENSES		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
70000 202 6001	Salaries & Wages	\$ -	\$ 34,776	\$ 69,659	\$ 70,247	\$ 98,136	\$ 98,136
70000 202 6005	Overtime	\$ -	\$ 3,756	\$ 4,003	\$ 5,411	\$ 5,640	\$ 5,640
70000 202 62XX	Employer Costs	\$ 2,295	\$ 18,847	\$ 40,711	\$ 39,121	\$ 50,416	\$ 50,416
70000 202 7001	Materials & Supplies	\$ 2,764	\$ 2,587	\$ 6,750	\$ 4,455	\$ 6,750	\$ 6,750
70000 202 7002	Facility Repair & Maintenance	\$ 3,011	\$ 774	\$ 12,000	\$ 13,003	\$ 12,000	\$ 12,000
70000 202 7004	Postage & Shipping	\$ 450	\$ 482	\$ 7,500	\$ 1,116	\$ 7,500	\$ 7,500
70000 202 7008	Non-Capital Equipment	\$ -	\$ -	\$ 1,900	\$ 594	\$ 1,900	\$ 1,900
70000 202 7009	Equipment Repair & Maintenance	\$ 26,275	\$ 46,513	\$ 61,000	\$ 16,896	\$ 61,000	\$ 61,000
70000 202 7016	Fuel & Oil - Generation	\$ 255,836	\$ 303,411	\$ 347,000	\$ 347,000	\$ 350,000	\$ 350,000
70000 202 7017	Fuel - Heating	\$ 1,545	\$ 5,896	\$ -	\$ 16,345	\$ -	\$ -
70000 202 7018	Miscellaneous Tools	\$ -	\$ 5,788	\$ 5,000	\$ 2,867	\$ 5,000	\$ 5,000
70000 202 7100	Uniform, gear & clothing allowance	\$ -	\$ 500	\$ 900	\$ 562	\$ 750	\$ 750
70000 202 7501	Utilities	\$ 2,280	\$ 185	\$ 12,500	\$ -	\$ 2,000	\$ 2,000
70000 202 7505	Travel & Training	\$ -	\$ 2,203	\$ 6,000	\$ -	\$ 6,000	\$ 6,000
70000 202 7508	Insurance	\$ -	\$ 11,119	\$ 14,472	\$ 14,472	\$ 14,740	\$ 14,740
70000 202 7510	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 202 7515	Permits, Inspections & Compliance	\$ 121	\$ 314	\$ 500	\$ 117	\$ 500	\$ 500
70000 202 7519	Professional Services Contractual	\$ 10,926	\$ 191	\$ 5,000	\$ 19,681	\$ 5,000	\$ 5,000
70000 202 7629	Charges from Capital Facilities	\$ 5,594	\$ 1,046	\$ 11,053	\$ 11,053	\$ 11,053	\$ 11,053
70000 202 7850	Hydroelectric Power Purchases	\$ 2,737,708	\$ 2,814,040	\$ 2,900,000	\$ 2,881,116	\$ 2,900,000	\$ 2,900,000
70000 202 7900	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL GENERATION EXPENSES</b>		<b>\$ 3,048,804</b>	<b>\$ 3,252,428</b>	<b>\$ 3,505,949</b>	<b>\$ 3,444,054</b>	<b>\$ 3,538,385</b>	<b>\$ 3,538,385</b>

ELECTRIC FUND DISTRIBUTION EXPENSES		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
70000 203 6001	Salaries & Wages	\$ 289,133	\$ 292,870	\$ 243,338	\$ 252,957	\$ 184,234	\$ 184,234
70000 203 6005	Overtime	\$ 33,973	\$ 16,776	\$ 28,730	\$ 25,283	\$ 11,734	\$ 11,734
70000 203 62XX	Employer Costs	\$ 210,276	\$ 169,771	\$ 153,566	\$ 140,001	\$ 100,640	\$ 100,640
70000 203 7001	Materials & Supplies	\$ 9,597	\$ 14,911	\$ 25,000	\$ 4,160	\$ 12,500	\$ 12,500
70000 203 7004	Postage & Shipping	\$ 11,807	\$ 4,908	\$ 10,000	\$ 11,504	\$ 10,000	\$ 10,000
70000 203 7008	Non-Capital Equipment (under \$5000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 203 7009	Equipment Repair & Maintenance	\$ -	\$ 1,851	\$ 600	\$ 310	\$ 600	\$ 600
70000 203 7010	Vehicle Maintenance	\$ 14,390	\$ 3,528	\$ 11,000	\$ 6,390	\$ 11,000	\$ 11,000
70000 203 7018	Miscellaneous Tools	\$ -	\$ 4,763	\$ 1,000	\$ 163	\$ 1,000	\$ 1,000
70000 203 7033	Street lighting	\$ 41	\$ 6,375	\$ 6,500	\$ 45	\$ 6,500	\$ 6,500
70000 203 7100	Uniform, gear & clothing allowance	\$ 1,398	\$ 1,970	\$ 1,500	\$ 625	\$ 2,250	\$ 2,250
70000 203 7501	Utilities	\$ 1,017	\$ -	\$ -	\$ -	\$ -	\$ -
70000 203 7502	Phone/Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 203 7505	Travel & Training	\$ -	\$ -	\$ 17,000	\$ 15,904	\$ 20,000	\$ 20,000
70000 203 7515	Permits, Inspections & Compliance	\$ 2,862	\$ 833	\$ 3,100	\$ 1,585	\$ 3,100	\$ 3,100
70000 203 7519	Professional Services Contractual	\$ 2,925	\$ 258	\$ -	\$ -	\$ -	\$ -
70000 203 7621	Public Works Labor Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 203 7622	Charges from Garage	\$ 6,085	\$ 8,550	\$ 24,151	\$ 24,151	\$ 27,582	\$ 27,582
70000 203 7900	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 203 7910	Utility Poles	\$ -	\$ -	\$ 15,000	\$ 29,820	\$ 5,000	\$ 5,000
70000 203 7911	Transformers	\$ -	\$ -	\$ 18,000	\$ (3,107)	\$ 8,500	\$ 8,500
70000 203 7912	Electric Line	\$ -	\$ -	\$ 30,000	\$ 163	\$ 15,000	\$ 15,000
70000 203 7913	Meters	\$ (6,995)	\$ -	\$ 15,000	\$ -	\$ 5,000	\$ 5,000
70000 000 8900	Transfer to Residential Construction Fund	\$ -	\$ 90,000	\$ 90,000	\$ -	\$ -	\$ -
70000 000 8990	Transfer to WML&P CIP Fund	\$ -	\$ 98,717	\$ 1,911,374	\$ 1,010,996	\$ 1,220,000	\$ 1,220,000
<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>\$ 576,509</b>	<b>\$ 716,082</b>	<b>\$ 2,604,858</b>	<b>\$ 1,520,950</b>	<b>\$ 1,644,640</b>	<b>\$ 1,644,640</b>

TOTAL REVENUES	\$ 4,457,227	\$ 4,683,601	\$ 4,791,408	\$ 5,290,398	\$ 5,391,970	\$ 5,391,970
TOTAL EXPENSES	\$ 4,086,740	\$ 4,475,621	\$ 6,608,120	\$ 5,401,322	\$ 5,725,622	\$ 5,725,622
<b>TOTAL REVENUES OVER (EXPENSES)</b>	<b>\$ 370,486</b>	<b>\$ 207,980</b>	<b>\$ (1,816,712)</b>	<b>\$ (110,924)</b>	<b>\$ (333,652)</b>	<b>\$ (333,652)</b>

BEGINNING RESERVE BALANCE (7/1/20XX)	N/A	N/A	\$ 3,148,619	\$ 3,148,619	\$ 3,037,696	\$ 3,037,696
CHANGE IN NET POSITION	N/A	N/A	\$ (1,816,712)	\$ (110,924)	\$ (333,652)	\$ (333,652)
<b>ENDING RESERVE BALANCE (6/30/20XX)</b>	<b>\$ -</b>	<b>\$ 3,148,619</b>	<b>\$ 1,331,907</b>	<b>\$ 3,037,696</b>	<b>\$ 2,704,044</b>	<b>\$ 2,704,044</b>



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



Item a.

CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

ENTERPRISE FUND: WML&P CIP FUND

Fund #70300

Project Description	GL Account	Account Description	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
<b>PROJECT: 70006</b>	70300 000 4970 00 70006	Transfers from WML&P Operating Fund	\$ -	\$ 150,374	\$ 34,208	\$ 25,000	\$ 25,000
<b>GENERATOR UNIT #5 IMPROVEMENTS</b>	70300 202 9999 00 70006	Generator Unit #5 Improvemnts	\$ -	\$ 150,374	\$ 34,208	\$ 25,000	\$ 25,000
		<b>Resources available over resources used</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROJECT: 70007</b>	70300 000 4970 00 70007	Transfers from WML&P Operating Fund	\$ -	\$ 500,000	\$ 429,020	\$ -	\$ -
<b>AMI METERING</b>	70300 202 9999 00 70007	AMI Metering System Implementation Project	\$ 961	\$ 500,000	\$ 429,020	\$ -	\$ -
		<b>Resources available over resources used</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROJECT: 70008</b>	70300 000 4970 00 70008	Transfers from WML&P Operating Fund	\$ -	\$ 561,000	\$ 231,173	\$ 325,000	\$ 325,000
<b>12 MW Power Plant Upgrade</b>	70300 203 9999 00 70008	12 MW Power Plant Upgrades	\$ -	\$ 561,000	\$ 231,173	\$ 325,000	\$ 325,000
		<b>Resources available over resources used</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROJECT: 70009</b>	70300 000 4970 00 70009	Transfers from WML&P Operating Fund	\$ -	\$ 700,000	\$ 316,595	\$ 350,000	\$ 350,000
<b>GENERATION BUILDING REHAB DESIGN</b>	70300 203 9999 00 70009	Design for Power Generation Building Rehab	\$ -	\$ 700,000	\$ 316,595	\$ 350,000	\$ 350,000
		<b>Resources available over resources used</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROJECT: 70010</b>	70300 000 4970 00 70010		\$ -	\$ -	\$ -	\$ 520,000	\$ 520,000
<b>UNIT 1 CENTER SECTION OVERHAUL</b>	70300 203 9999 00 70010		\$ -	\$ -	\$ -	\$ 520,000	\$ 520,000
		<b>Resources available over resources used</b>	\$ -	\$ -	\$ -	\$ -	\$ -

### JUSTIFICATION & EXPLANATION

WML&P FUND

#### GL ACCT DESCRIPTION

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

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

### JUSTIFICATION & EXPLANATION

#### WML&P FUND CONTINUED

#### GL ACCT DESCRIPTION

201 6001	<b>SALARIES &amp; WAGES</b>		
	WML&P DIRECTOR SALARY		\$ 133,121
		<b>TOTAL</b>	<b>\$ 133,121</b>
201 6100	<b>EMPLOYER COSTS</b>		
	FICA, SBS AND MEDICARE (7.58%)		\$ 10,091
	STATE OF ALASKA PERS (22%)		\$ 29,287
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 31,965
		<b>TOTAL</b>	<b>\$ 71,342</b>
201 7001	<b>MATERIALS &amp; SUPPLIES</b> - OFFICE SUPPLIES SUCH AS PRINTER PAPER, ENVELOPES, PENS, PRINTER INK, ETC. CLEANING SUPPLIES, CALENDERS, AND OTHER MISC. OFFICE SUPPLIES		
201 7002	<b>FACILITY REPAIR &amp; MAINTENANCE</b> - COSTS FOR GENERAL FACILITY MAINTENANCE		
201 7008	<b>NON-CAPITAL EQUIPMENT</b> - COST OF NEW COMPUTER		
201 7010	<b>VEHICLE MAINTENANCE</b> - COST OF ADMIN TRUCK GENERAL MAINTENANCE		
201 7100	<b>UNIFORM, GEAR &amp; CLOTHING ALLOWANCE</b> - CLOTHING ALLOWANCE FOR ONE EMPLOYEE		
201 7501	<b>UTILITIES</b> - WATER, SEWER, ELECTRIC FOR WMLP ADMIN BUILDING		
201 7502	<b>PHONE/INTERNET</b> - ANNUAL ALLOTMENT FOR PHONE LANDLINE, INTERNET SERVICE, AND CELL PHONE SERVICES		
201 7503	<b>INFORMATION TECHNOLOGY</b> - ANNUAL ALLOTMENT FOR MICROSOFT OFFICE SUBSCRIPTION & ITRON METERING		
201 7505	<b>TRAVEL &amp; TRAINING</b> - EXCEL ONLINE TRAINING & METER TRAINING		
201 7506	<b>PUBLICATIONS &amp; ADVERTISING</b> - COST OF PUBLISHING NEWSPAPER ADS & AIRING RADIO ADS		
201 7507	<b>DUES &amp; SUBSCRIPTIONS</b> - ANNUAL ALLOTMENT FOR SAFETY MEETINGS SERVICES		
201 7508	<b>INSURANCE</b> - PROPERTY & VEHICLE INSURANCE		
201 7509	<b>BANK &amp; CREDIT CARD FEES</b> - BANK FEES FOR USING CREDIT CARDS		
201 7510	<b>ENGINEERING</b> - EPS ENGINEERING CONTINGENCY		
201 7515	<b>HEALTH &amp; SAFETY COMPLIANCE</b> - OSHA COMPLIANCE		
201 7540	<b>AUDITING SERVICES</b> - ALLOCATION OF ANNUAL AUDIT EXPENSE		
201 7603	<b>CHARGES FROM FINANCE</b> - TOTAL ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, BILLING MATERIALS, AUDITING SERVICES AND CREDIT CARD FEES		
201 7622	<b>CHARGES FROM GARAGE</b> - COSTS INCURRED BY THE WMLP FOR GARAGE LABOR		
201 7629	<b>CHARGES FROM CAPITAL FACILITIES</b> - STAFF LABOR COSTS FOR CAPITAL FACILITIES		
201 7851	<b>PERS TERMINATION LIABILITY PAYMENT</b> - ONGOING BURDEN OF PREVIOUS PERS POSITION BEING ELIMINATED		
202 6001	<b>SALARIES &amp; WAGES</b>		
	Mechanic Leadman Salary		\$ 98,136
		<b>TOTAL</b>	<b>\$ 98,136</b>
202 6005	<b>OVERTIME</b>		
	Mechanic Leadman OT (80hrs)		\$ 5,640
		<b>TOTAL</b>	<b>\$ 5,640</b>
202 62XX	<b>EMPLOYER COSTS</b>		
	FICA, SBS AND MEDICARE (7.58%)		\$ 7,866
	STATE OF ALASKA PERS (22%)		\$ 22,831
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 19,719
		<b>TOTAL</b>	<b>\$ 50,416</b>
202 7001	<b>MATERIALS &amp; SUPPLIES</b> - COSTS FOR FUEL FILTERS, OIL FILTERS, GASKETS, AND OTHER MISC. REPAIR SUPPLIES		
202 7002	<b>FACILITY REPAIR &amp; MAINTENANCE</b> - COSTS FOR MAINTENANCE BUILDING HEATER, RADIATOR ADJUSTMENT, ROOF REPAIRS, EXHAUST FAN INSTALLATION, FIRE SUPPRESSION SYSTEM, AND OTHER MISC. GENERAL MAINTENANCE		
202 7004	<b>POSTAGE &amp; SHIPPING</b> - INCLUDES COST OF POSTAGE FOR WMLP MAILINGS		
202 7008	<b>NON-CAPITAL EQUIPMENT (UNDER \$5000)</b> - NO EXPENDITURES CURRENTLY BUDGETED		

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

### JUSTIFICATION & EXPLANATION

WML&P FUND CONTINUED

#### GL ACCT DESCRIPTION

202 7009	<b>EQUIPMENT REPAIR &amp; MAINTENANCE</b> - OVERHEAD CRANE, EMD PIPING AND CONTINGENCY				
202 7016	<b>FUEL &amp; OIL - GENERATION</b> - COSTS FOR DIESEL FUEL, ENGINE OIL, AND COOLANT FOR DIESEL RUN				
202 7017	<b>FUEL - HEATING</b> - COST FOR HEATING FUEL FOR THE WML&P FACILITY				
202 7018	<b>MISCELLANEOUS TOOLS</b> - MISCELLANEOUS HAND TOOLS				
202 7100	<b>UNIFORM, GEAR &amp; CLOTHING ALLOWANCE</b> - PPE SUCH AS HIGH VISABILITY RAINGEAR & CLOTHING ALLOWANCE FOR THE ONE GERNATION DEPARTMENT EMPLOYEE				
202 7505	<b>TRAVEL &amp; TRAINING</b> - COST FOR EMD TRAINING				
202 7510	<b>ENGINEERING</b> - NO EXPENDITURES BUDGETED				
202 7515	<b>PERMITS, INSPECTIONS &amp; COMPLIANCE</b> - ALLOTMENT FOR EPA AIR QUALITY PERMIT AND FIRE EXTINGUISHER SERVICES				
202 7519	<b>PROFESSIONAL SERVICES CONTRACTUAL - AMI SYSTEM</b>				
202 7629	<b>CHARGES FROM CAPITAL FACILITIES</b> - STAFF LABOR COSTS FOR CAPITAL FACILITIES				
202 7850	<b>HYDROELECTRIC POWER PURCHASES</b> - POWER PURCHASES FROM SEAPA				
202 7900	<b>CAPITAL EQUIPMENT</b> - NO EXPENDITURES BUDGETED				
203 6001	<b>SALARIES &amp; WAGES</b>				
	Electric Lineman Salary			\$	110,092
	Electric Lineman Salary			\$	74,141
				<b>TOTAL</b>	<b>\$ 184,234</b>
203 6005	<b>OVERTIME</b>				
	Electric Lineman OT, Standby	\$	3,201	\$	-
	Electric Lineman OT	\$	3,533	\$	-
		<b>TOTAL</b>	<b>\$ 6,734</b>	<b>\$</b>	<b>-</b>
203 62XX	<b>EMPLOYER COSTS</b>				
	FICA, SBS AND MEDICARE (7.58%)			\$	14,854
	STATE OF ALASKA PERS (22%)			\$	43,113
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION			\$	42,673
				<b>TOTAL</b>	<b>\$ 100,640</b>
203 7001	<b>MATERIALS &amp; SUPPLIES</b> - COSTS FOR MISC. LINE DISTRIBUTION SUPPLIES, CHAINSAW GAS & OIL, GLOVES, AND OTHER MISC. SUPPLIES				
203 7004	<b>POSTAGE &amp; SHIPPING</b> - INCLUDES COST OF POSTAGE FOR WMLP MAILINGS				
203 7008	<b>NON-CAPITAL EQUIPMENT (UNDER \$5000)</b> - NO EXPENDITURES BUDGETED				
203 7009	<b>EQUIPMENT REPAIR &amp; MAINTENANCE</b> - ALLOTMENT FOR CHAINSAW REPAIRS				
203 7010	<b>VEHICLE MAINTENANCE</b> - ALLOTMENT FOR REPAIRS ON THREE LINE TRUCKS & DMV TAG RENEWALS				
203 7018	<b>MISCELLANEOUS TOOLS</b> - ALLOTMENT FOR MISC. TOOLS				
203 7033	<b>STREET LIGHTING</b> - REPLUNISHING INVENTORY STOCKS FOR STREET LIGHT ARMS AND LED FIXTURES				
203 7100	<b>UNIFORM, GEAR &amp; CLOTHING ALLOWANCE</b> - ALLOTMENT FOR CLOTHING ALLOWANCE FOR THREE EMPLOYEES				
203 7502	<b>PHONE/INTERNET</b> - COST FOR ONE CELL PHONE				
203 7505	<b>TRAVEL &amp; TRAINING</b> - ALLOTMENT FOR ARC FLASH COURSE TRAINING AND FLAGGING TRAINING COURSE				
203 7515	<b>PERMITS, INSPECTIONS &amp; COMPLIANCE</b> - ALLOTMENT FOR LINEMAN CERTIFICATION RENEWALS, HOT GLOVE TESTING, MANLIFT SAFETY INSPECTIONS, AND HOT STICK TESTING				
203 7519	<b>PROFESSIONAL SERVICES CONTRACTUAL</b> - NO EXPENDITURES BUDGETED				
203 7621	<b>PUBLIC WORKS LABOR CHARGES</b> - COSTS INCURRED BY WMLP FOR PUBLIC WORKS LABOR				
203 7622	<b>CHARGES FROM GARAGE</b> - COSTS INCURRED BY WMLP FOR GARAGE LABOR				
203 7629	<b>CHARGES FROM CAPITAL FACILITIES</b> - STAFF LABOR COSTS FOR CAPITAL FACILITIES				
203 7900	<b>CAPITAL EQUIPMENT</b> - ALLOTMENT FOR A WOOD CHIPPER				
203 7910	<b>UTILITY POLES</b> - ALLOTMENT FOR FIVE 30 FOOT POLES AND FIVE 35 FOOT POLES				
203 7911	<b>TRANSFORMERS</b> - ALLOTMENT FOR 15 KVA TRANSFORMERS				
203 7912	<b>ELECTRIC LINE</b> - ALLOTMENT FOR 18 ROLLS OF VARIOUS WIRE GRADES				
203 7913	<b>METERS</b> - COST OF PURCHASING AMI METERS				



## ENTERPRISE FUNDS | WATER FUND

### PURPOSE

The Water Department provides potable water in compliance with all state and federal regulations and ensures the system is operated economically and provides reliable service to the residents of Wrangell.

### KEY ACCOMPLISHMENTS

- In conjunction with the Capital Projects department the Water Department continues to help oversee construction of the Water Treatment Plant and prepare for changes in operations in FY 2025.
- Maintained compliance with all state and federal regulatory requirements.
- Performed numerous repairs to the water distribution system.

### LEVEL OF SERVICE AND BUDGET IMPACT

While further financial assistance from State and Federal agencies will be required to address the deferred maintenance of the collection, treatment and distribution systems, the FY 2025 budget provides sufficient resources to achieve the goals of the department.

### DEPARTMENT GOALS

- To adequately staff the Water Department in anticipation of the new water treatment plant facility being constructed as well as prepare for retiring personnel.
- Increase personnel coverage of operations on weekends.
- Continue to navigate and assist the Capital Projects department in preparing for and executing the water treatment plant project.
- Support capital projects department in dam stabilization and reservoir bypass projects.

### TRENDS & FUTURE CHALLENGES

- Increased State and Federal quality standards
- Overburdened engineering firms has slowed water projects in the planning phase
- A plan for underground infrastructure overhauls and maintenance in conjunction with material road projects must be coordinated.



### PERSONNEL

LEAD WTP OPERATOR  
ANDREW SCAMBLER  
1.0 FTE

WTP OPERATOR  
JON CAMPBELL  
1.0 FTE

FY 2023: 2.0 FTE

FY 2024: 2.0 FTE

FY 2025: 2.0 FTE

### PERFORMANCE METRICS

- In FY 2025, the Water Department will track end users, the number of commercial meters installed, and status of the Water Treatment Plant construction.

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS

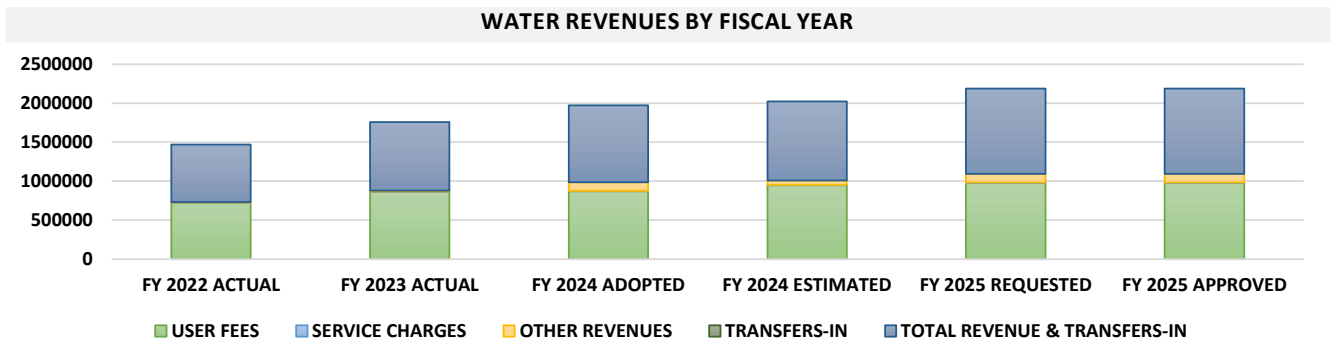


**CITY AND BOROUGH OF WRANGELL**  
**2025 ANNUAL BUDGET**  
 Fund 72000

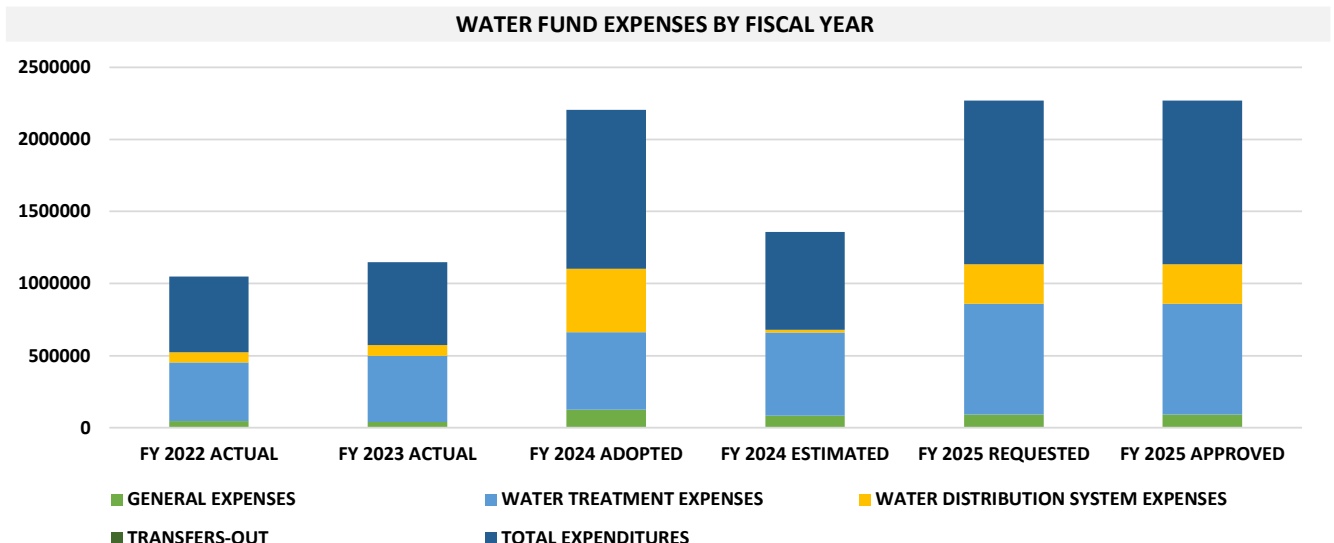
**ENTERPRISE FUND TYPE**  
**WATER FUND**

SUMMARY OF REVENUES & EXPENDITURES

CATEGORY	SUMMARY OF REVENUES BY TYPE					
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
USER FEES	722,824	862,094	871,786	950,000	978,500	978,500
SERVICE CHARGES	4,350	6,191	5,000	3,840	5,000	5,000
OTHER REVENUES	7,422	10,560	109,919	57,500	109,919	109,919
TRANSFERS-IN	-	-	-	-	-	-
<b>TOTAL REVENUE &amp; TRANSFERS-IN</b>	<b>\$ 734,596</b>	<b>\$ 878,844</b>	<b>\$ 986,705</b>	<b>\$ 1,011,340</b>	<b>\$1,093,419</b>	<b>\$1,093,419</b>



CATEGORY	SUMMARY OF EXPENDITURES BY TYPE					
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
GENERAL EXPENSES	46,920	41,360	125,025	84,394	90,848	90,848
WATER TREATMENT EXPENSES	405,096	457,708	536,273	576,070	770,086	770,086
WATER DISTRIBUTION SYSTEM EXPENSES	72,390	74,663	441,277	19,263	273,277	273,277
TRANSFERS-OUT	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>524,405</b>	<b>573,731</b>	<b>1,102,574</b>	<b>679,727</b>	<b>1,134,211</b>	<b>1,134,211</b>



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



**CITY AND BOROUGH OF WRANGELL**  
**2025 ANNUAL BUDGET**  
**Fund #72000**

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

WATER FUND REVENUES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
72000 000 4101	PERS On-behalf Revenue	\$ 7,422	\$ 4,479	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
72000 300 5110	Water Sales	\$ 722,824	\$ 862,094	\$ 871,786	\$ 950,000	\$ 978,500	\$ 978,500
72000 300 5118	Labor Charges	\$ 4,350	\$ 6,191	\$ 5,000	\$ 3,840	\$ 5,000	\$ 5,000
72000 300 5149	Other Revenues	\$ -	\$ 6,081	\$ -	\$ -	\$ -	\$ -
72000 300 5550	Interest Revenue	\$ -	\$ -	\$ 102,419	\$ 50,000	\$ 102,419	\$ 102,419
<b>TOTAL REVENUES</b>		<b>\$ 734,596</b>	<b>\$ 878,844</b>	<b>\$ 986,705</b>	<b>\$ 1,011,340</b>	<b>\$ 1,093,419</b>	<b>\$ 1,093,419</b>

WATER FUND GENERAL EXPENSES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
72000 301 7508	Insurance	\$ 7,853	\$ 8,047	\$ 9,502	\$ 9,502	\$ 11,903	\$ 11,903
72000 301 7603	Charges from Finance	\$ 36,342	\$ 35,904	\$ 60,483	\$ 60,483	\$ 62,406	\$ 62,406
72000 301 7802	Revenue Bond Principal	\$ 356	\$ -	\$ 51,268	\$ 12,579	\$ 12,767	\$ 12,767
72000 301 7803	Revenue Bond Interest	\$ 2,370	\$ (2,591)	\$ 3,772	\$ 1,830	\$ 3,772	\$ 3,772
<b>TOTAL GENERAL EXPENSES</b>		<b>\$ 46,920</b>	<b>\$ 41,360</b>	<b>\$ 125,025</b>	<b>\$ 84,394</b>	<b>\$ 90,848</b>	<b>\$ 90,848</b>

WATER TREATMENT OPERATING EXPENSES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
72000 302 6001	Salaries & Wages	\$ 100,762	\$ 103,515	\$ 139,375	\$ 175,465	\$ 130,788	\$ 130,788
72000 302 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72000 302 6005	Overtime	\$ 20,317	\$ 25,323	\$ 22,915	\$ 39,922	\$ 13,983	\$ 13,983
72000 302 6100	Employer Costs	\$ 72,374	\$ 80,204	\$ 85,560	\$ 79,371	\$ 64,182	\$ 64,182
72000 302 7001	Materials & Supplies	\$ 12,652	\$ 40,628	\$ 11,500	\$ 23,084	\$ 11,500	\$ 11,500
72000 302 7002	Facility Repair & Maintenance	\$ 4,523	\$ 18,891	\$ 15,000	\$ 31,991	\$ 15,000	\$ 15,000
72000 302 7008	Non-Capital Expense	\$ -	\$ -	\$ 1,500	\$ 94	\$ 1,500	\$ 1,500
72000 302 7009	Equipment Repair & Maintenance	\$ 3,968	\$ 3,880	\$ 10,000	\$ 5,176	\$ 10,000	\$ 10,000
72000 302 7010	Vehicle Maintenance	\$ 2,327	\$ 3,166	\$ 6,500	\$ 855	\$ 6,325	\$ 6,325
72000 302 7011	Equipment Rental Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72000 302 7021	Water Treatment Chemicals	\$ 26,939	\$ 25,601	\$ 46,000	\$ 40,521	\$ 46,000	\$ 46,000
72000 302 7100	Uniform, Gear & Clothing Allowance	\$ 632	\$ 364	\$ 1,250	\$ 431	\$ 1,250	\$ 1,250
72000 302 7025	Water System Maintenance	\$ 624	\$ 127	\$ -	\$ 434	\$ -	\$ -
72000 302 7501	Utilities	\$ 107,810	\$ 112,996	\$ 122,094	\$ 121,129	\$ 130,786	\$ 130,786
72000 302 7502	Phone/Internet	\$ 3,924	\$ 4,052	\$ 3,592	\$ 3,112	\$ 3,592	\$ 3,592
72000 302 7505	Travel & Training	\$ 1,007	\$ 530	\$ 5,000	\$ 9,516	\$ 3,396	\$ 3,396
72000 302 7506	Publications & Advertising	\$ -	\$ -	\$ 500	\$ 390	\$ 500	\$ 500
72000 302 7515	Permits, Inspections & Compliance	\$ 10,491	\$ 9,625	\$ 16,000	\$ 24,065	\$ 16,000	\$ 16,000
72000 302 7519	Professional Services Contractual	\$ 10,000	\$ 6,865	\$ 35,000	\$ 6,027	\$ 250,000	\$ 250,000
72000 302 7621	Public Works Labor Charges	\$ 16,952	\$ 20,026	\$ -	\$ -	\$ -	\$ -
72000 302 7622	Charges from Garage	\$ 996	\$ 1,137	\$ 8,087	\$ 8,087	\$ 9,613	\$ 9,613
72000 302 7629	Charges from Capital Facilities	\$ 910	\$ 779	\$ 6,400	\$ 6,400	\$ 5,670	\$ 5,670
72000 302 7900	Capital Expenditures	\$ 7,888	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
72000 000 8990	Transfer to Water CIP Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL WATER TREATMENT EXPENSES</b>		<b>\$ 405,096</b>	<b>\$ 457,708</b>	<b>\$ 536,273</b>	<b>\$ 576,070</b>	<b>\$ 770,086</b>	<b>\$ 770,086</b>

DISTRIBUTION OPERATING EXPENSES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
72000 303 7025	Distribution System Maintenance	\$ 24,001	\$ 15,450	\$ 45,000	\$ 19,263	\$ 45,000	\$ 45,000
72000 303 7519	Professional Services Contractual	\$ 11,000	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
72000 303 7621	Public Works Labor Charges	\$ 37,389	\$ 59,213	\$ 43,277	\$ -	\$ 43,277	\$ 43,277
72000 303 7900	Capital Expenditures	\$ -	\$ -	\$ 75,000	\$ -	\$ 135,000	\$ 135,000
72000 303 8900	Transfer to Residential Construction Fund	\$ -	\$ -	\$ 278,000	\$ -	\$ -	\$ -
<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>\$ 72,390</b>	<b>\$ 74,663</b>	<b>\$ 441,277</b>	<b>\$ 19,263</b>	<b>\$ 273,277</b>	<b>\$ 273,277</b>

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

TOTAL REVENUES	\$ 734,596	\$ 878,844	\$ 986,705	\$ 1,011,340	\$ 1,093,419	\$ 1,093,419
TOTAL EXPENSES	\$ 524,405	\$ 573,731	\$ 1,102,574	\$ 679,727	\$ 1,134,211	\$ 1,134,211
<b>REVENUES OVER (EXPENSES)</b>	<b>\$ 210,191</b>	<b>\$ 305,114</b>	<b>\$ (115,868)</b>	<b>\$ 331,613</b>	<b>\$ (40,792)</b>	<b>\$ (40,792)</b>
BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 94,542	\$ 304,732	\$ 609,846	\$ 609,846	\$ 941,459	\$ 941,459
CHANGE IN NET POSITION	\$ 210,191	\$ 305,114	\$ (115,868)	\$ 331,613	\$ (40,792)	\$ (40,792)
<b>ENDING RESERVE BALANCE</b>	<b>\$ 304,732</b>	<b>\$ 609,846</b>	<b>\$ 493,978</b>	<b>\$ 941,459</b>	<b>\$ 900,667</b>	<b>\$ 900,667</b>



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



ENTERPRISE FUND: WATER CIP FUND

Fund #72300

Project Description	GL Account	Account Description	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 APPROVED
PROJECT: 72001 WATER TREATMENT PLANT	72300 000 4972 00 72001	Transfer from Water Operating Fund (Loan	\$ 3,821,000	\$ 2,441,384	\$ 9,603,000
	72300 000 9999 00 72001	Borough Funded WTP Project Expenses	\$ 3,940,000	\$ 2,441,384	\$ -
	72300 000 4972 00 72001		\$ -	\$ -	\$ -
	72300 000 9999 25 72001	SRF Interim Loan	\$ -	\$ -	\$ 5,782,000
	72300 000 9999 26 72001	SRF Term Loan	\$ -	\$ -	\$ 3,821,000
	72300 000 4999 50 72001	ARPA/SLFRF Grant Revenue	\$ 140,897	\$ -	\$ -
	72300 302 9999 50 72001	WTP Project Expenses	\$ 140,897	\$ -	\$ -
	72300 000 4999 46 72001	EDA Grant Revenue	\$ 2,996,953	\$ 2,996,953	\$ 2,150,841
	72300 000 9999 46 72001	EDA Grant Expenditures	\$ 2,996,953	\$ 2,996,953	\$ 2,150,841
	72300 000 4999 40 72001	USDA Grant Revenue	\$ 3,121,000	\$ -	\$ 3,121,000
	72300 000 9999 40 72001	USDA Grant Expenditures	\$ 3,121,000	\$ -	\$ 3,121,000
	72300 000 4999 11 72001	WTP DL Grant Revenue	\$ 4,100,000	\$ 3,200,000	\$ 900,000
	72300 000 9999 11 72001	WTP DL Grant Expenditures	\$ 4,100,000	\$ 3,200,000	\$ 900,000
<b>Resources available over resources (used)</b>			<b>\$ (119,000)</b>	<b>\$ -</b>	<b>\$ -</b>
PROJECT: 72002 RESERVOIR BYPASS PROJECT	72300 000 4999 11 72002	DCCED - Reservoir Bypass Grant Revenue	\$ 275,000	\$ 21,288	\$ 253,712
	72300 000 9999 11 72002	DCCED - Reservoir Bypass Grant Expenditures	\$ 275,000	\$ 21,288	\$ 253,712
	72300 000 4999 50 72002	LATCF - Grant Revenues	\$ 1,233,000	\$ -	\$ 1,233,000
	72300 000 9999 50 72002	LATCF - Grant Expenditures	\$ 1,233,000	\$ -	\$ 1,233,000
	72300 000 4999 44 72002	EPA - CDS Grant Revenue	\$ 2,080,000	\$ -	\$ 2,080,000
	72300 000 9999 44 72002	EPA - CDS Grant Revenue	\$ 2,080,000	\$ -	\$ 2,080,000
<b>Resources available over resources (used)</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
PROJECT: 72005 UPPER DAMN STABILITY ANALYSIS	72300 000 4972 00 72005	Transfer from Water Operating Fund	\$ -	\$ 4,355	\$ -
	72300 302 9999 00 72005	Upper Damn Stability Project Expenses	\$ 17,736	\$ 4,355	\$ -
	<b>Resources available over resources (used)</b>			<b>\$ (17,736)</b>	<b>\$ -</b>

### JUSTIFICATION & EXPLANATION WATER FUND

#### GL ACCT DESCRIPTION

4101	<b>PERS ON-BEHALF REVENUE</b> - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
5110	<b>WATER SALES</b> - REVENUE FROM WATER SALES		
5118	<b>LABOR CHARGES</b> - REVENUE FROM CONNECTION FEES		
5149	<b>OTHER REVENUES</b> - MATERIAL SALES AND ALL OTHER MMATERIAL REVENUE STREAMS		
5550	<b>INTEREST INCOME</b> - THE ALLOCATION OF INVESTMENT INCOME FROM THETHE PORTION OF WATER FUND CASH INVESTED IN THE CENTRAL TREASURY		
7508	<b>INSURANCE</b> - VEHICLE AND BUILDING INSURANCE		
7509	<b>BANK &amp; CREDIT CARD FEES</b> - BANK FEES FOR USING CREDIT CARDS		
7540	<b>AUDITING SERVICES</b> - ALLOCATION OF ANNUAL AUDIT EXPENSE		
7603	<b>CHARGES FROM FINANCE</b> - ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, AND BILLING		
7802	<b>REVENUE BOND PRINCIPAL</b> - PRINCIPAL PAYMENTS ON DEC WATER REVENUE BOND		
7803	<b>REVENUE BOND INTEREST</b> - INTEREST PAYMENTS ON DEC WATER REVENUE BOND		
6001	<b>SALARIES &amp; WAGES</b>		
	Water Treatment Plant Operator Salary	\$	81,804
	Water Operator Salary	\$	48,984
	<b>TOTAL</b>	<b>\$</b>	<b>130,788</b>
6005	<b>OVERTIME</b>		
	Water Treatment Plant Operator OT	\$	12,224
	Water Operator OT and Acting	\$	1,760
	<b>TOTAL</b>	<b>\$</b>	<b>13,983</b>
6100	<b>EMPLOYER COSTS</b>		
	FICA, SBS AND MEDICARE (7.58%)	\$	10,974
	STATE OF ALASKA PERS (22%)	\$	31,850
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	21,359
	<b>TOTAL</b>	<b>\$</b>	<b>64,182</b>



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



## ENTERPRISE FUNDS | PORT & HARBORS

### PURPOSE

The ports and harbors in Wrangell have a wide range of responsibilities that are crucial to the local community. These responsibilities include ensuring the safe and efficient movement of vessels in and out of the harbor, maintaining the infrastructure of the ports, and providing essential services to support maritime activities. From managing the docking and mooring of ships to overseeing the Marine Service Center storage and safely hauling out vessels, Wrangell ports and harbors play a vital role in facilitating trade and commerce. They are also responsible for enforcing regulations to protect the environment and promote the sustainable use of marine resources. With our dedication to excellence, Wrangell ports and harbors are committed to serving the needs of the community and fostering economic growth.

The Harbor Department's mission is to promote safe and efficient vessel moorage and to manage and develop the Ports and Harbors of Wrangell to stimulate economic growth for the development of Wrangell, while also enhancing the quality of life in the community of Wrangell.

### KEY ACCOMPLISHMENTS

- Wrangell Ports accommodated over 350 transient vessels.
- Our Marine Service Center has been able to provide a high level of service through our vendors' expertise in marine repairs and maintenance. We have been able to provide our vendors with a space where they can create long-term relationships with a large portion of the southeast Alaska fishing fleet and Yacht's.
- Anode project completed.
- Meyers Chuck Design Complete/Out to bid early 2024.
- Port Security camera project complete.
- ADEC SWPPP reporting for Marine Service Center.

### LEVEL OF SERVICE AND BUDGET IMPACT

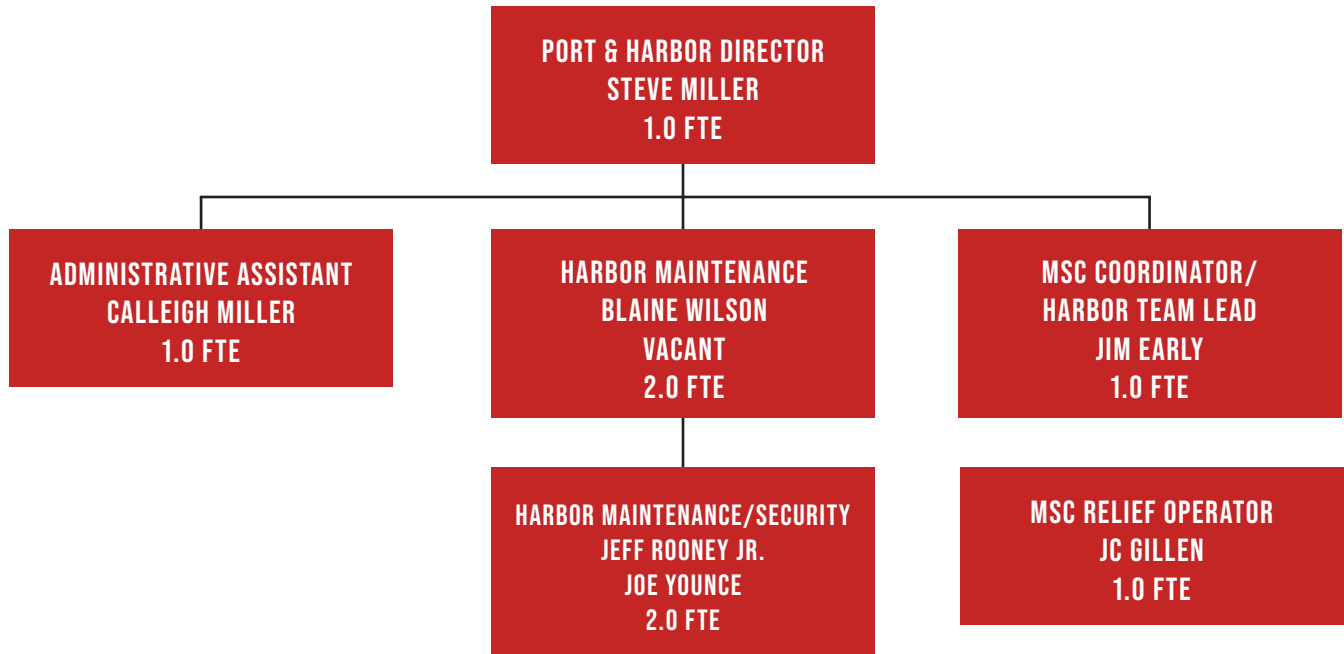
Budgeted resources are adequate to meet the current level of service.

### DEPARTMENT GOALS

- Complete Meyers Chuck harbor dock replacement.
- Update title 14 for efficient management of Ports and Harbors.
- Implement auto pay options for our customers.
- Update all User agreements and forms.
- Ensure Harbor team is fully trained on the use of Asset essentials computer program for tracking maintenance of ports and harbors infrastructure.
- Secure funding to complete Inner Harbor Basin float design and engineering.
- Help facilitate transition of freight companies to 5-mile Mill site.
- Install new sewage vessel pump out system at Shoemaker Bay.
- Work with cruise lines to expand business in Wrangell.
- SMB boat launch replacement funding.



### PERSONNEL



FY 2023: 7.0 FTE

FY 2024: 7.0 FTE

FY 2025: 8.0 FTE

### PERFORMANCE METRICS

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

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



### CITY AND BOROUGH OF WRANGELL 2025 ANNUAL BUDGET

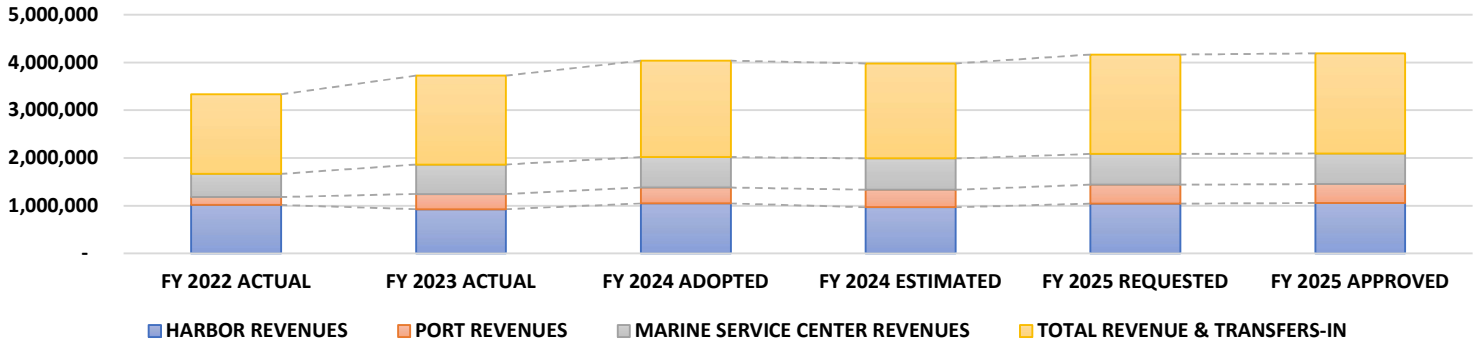
Fund 74000

### ENTERPRISE FUND TYPE PORT & HARBORS

SUMMARY OF REVENUES & EXPENDITURES

CATEGORY	SUMMARY OF REVENUES BY SUBFUND					
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
HARBOR REVENUES	1,014,480	926,694	1,047,218	967,723	1,043,593	1,056,063
PORT REVENUES	167,362	319,173	332,756	366,277	396,500	396,500
MARINE SERVICE CENTER REVENUES	484,527	616,618	638,810	655,982	643,315	643,315
<b>TOTAL REVENUE &amp; TRANSFERS-IN</b>	<b>\$ 1,666,369</b>	<b>\$ 1,862,484</b>	<b>\$ 2,018,784</b>	<b>\$ 1,989,982</b>	<b>\$ 2,083,408</b>	<b>\$ 2,095,878</b>

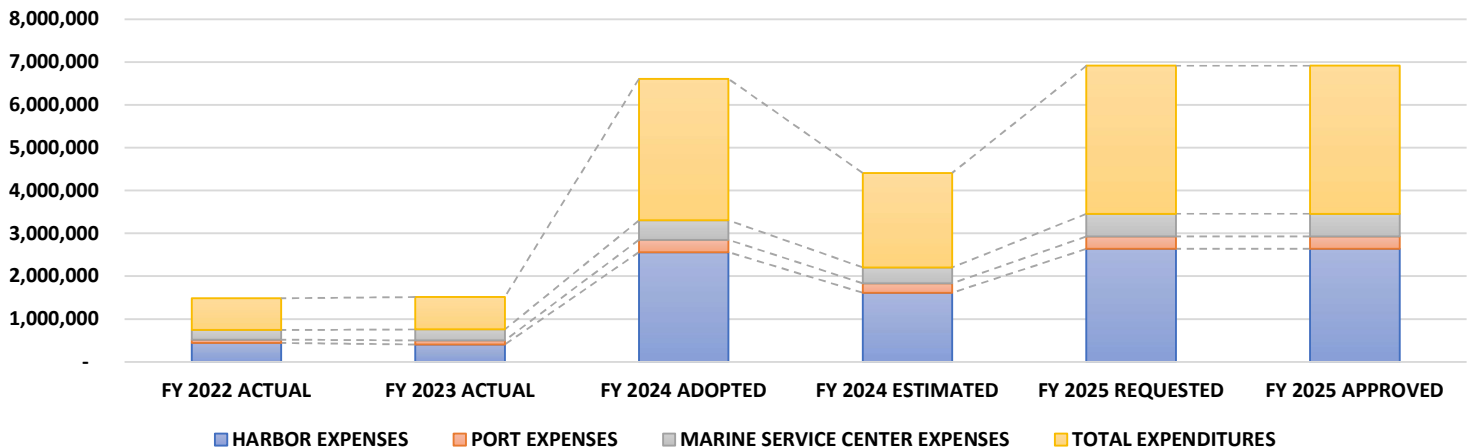
HARBOR REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	SUMMARY OF EXPENDITURES BY TYPE					
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
HARBOR EXPENSES	441,296	404,683	2,560,534	1,614,487	2,638,248	2,638,248
PORT EXPENSES	76,389	95,229	288,973	219,313	289,439	289,439
MARINE SERVICE CENTER EXPENSES	224,654	256,412	454,054	371,408	529,399	529,399
<b>TOTAL EXPENDITURES</b>	<b>742,339</b>	<b>756,324</b>	<b>3,303,561</b>	<b>2,205,208</b>	<b>3,457,086</b>	<b>3,457,086</b>

HARBOR FUND EXPENSES BY FISCAL YEAR



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



**CITY AND BOROUGH OF WRANGELL**  
**2025 ANNUAL BUDGET**  
**Fund #74000**

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

HARBOR ADMINISTRATIVE EXPENSES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
74000 401 6001 Salaries & Wages	\$ 123,308	\$ 141,749	\$ 154,373	\$ 119,970	\$ 164,594	\$ 164,594
74000 401 6002 Temporary Wages	\$ 7,355	\$ 20,269	\$ -	\$ -	\$ 5,000	\$ 5,000
74000 401 6005 Overtime	\$ 690	\$ 885	\$ 1,338	\$ 371	\$ 1,603	\$ 1,603
74000 401 6XXX Employer Costs	\$ 105,480	\$ 94,472	\$ 77,609	\$ 62,736	\$ 89,410	\$ 89,410
74000 401 7001 Materials & Supplies	\$ 4,570	\$ 4,772	\$ 5,700	\$ 10,712	\$ 5,700	\$ 5,700
74000 401 7002 Facility Repair & Maintenance	\$ 2,357	\$ 2,572	\$ 20,000	\$ 33,686	\$ 20,700	\$ 20,700
74000 401 7010 Vehicle Repair & Maintenance	\$ 5,285	\$ 13,129	\$ 1,000	\$ 5,388	\$ 10,250	\$ 10,250
74000 401 7502 Phone/Internet	\$ 7,405	\$ 7,740	\$ 9,026	\$ 8,328	\$ 9,026	\$ 9,026
74000 401 7503 Information Technology	\$ 1,324	\$ 2,353	\$ 1,500	\$ 3,984	\$ 8,751	\$ 8,751
74000 401 7505 Travel & Training	\$ 7,758	\$ 6,613	\$ 9,650	\$ 8,313	\$ 12,995	\$ 12,995
74000 401 7506 Publications & Advertising	\$ 3,107	\$ 5,176	\$ 5,000	\$ 3,809	\$ 5,800	\$ 5,800
74000 401 7507 Memberships & Dues	\$ 265	\$ 1,500	\$ 2,200	\$ 515	\$ 2,200	\$ 2,200
74000 401 7508 Insurance Expense	\$ 38,891	\$ 49,168	\$ 47,058	\$ 10,000	\$ 47,058	\$ 47,058
74000 401 7519 Professional Services Contractual	\$ 19,339	\$ 4,402	\$ 10,000	\$ 3,051	\$ 11,500	\$ 11,500
74000 401 7576 Promotional	\$ 3,026	\$ 4,398	\$ 5,000	\$ 7,119	\$ 7,500	\$ 7,500
74000 401 7603 Charges from Finance	\$ 26,530	\$ 35,904	\$ 50,127	\$ 50,127	\$ 56,377	\$ 56,377
74000 401 7622 Charges from Garage	\$ -	\$ -	\$ 45,156	\$ 45,156	\$ 48,471	\$ 48,471
74000 401 7629 Charges from Capital Facilities	\$ 2,389	\$ 2,184	\$ 7,242	\$ 7,242	\$ 5,670	\$ 5,670
<b>TOTAL ADMINISTRATIVE</b>	<b>\$ 359,079</b>	<b>\$ 397,286</b>	<b>\$ 451,979</b>	<b>\$ 380,507</b>	<b>\$ 512,605</b>	<b>\$ 512,605</b>

**Allocation of Harbor**

50% Harbor Allocation	\$ (179,539)	\$ (198,643)	\$ (225,990)	\$ (190,253)	\$ (256,303)	\$ (256,303)
20% Port Allocation	\$ (71,816)	\$ (79,457)	\$ (90,396)	\$ (76,101)	\$ (102,521)	\$ (102,521)
30% Service Center Allocation	\$ (107,724)	\$ (119,186)	\$ (135,594)	\$ (114,152)	\$ (153,782)	\$ (153,782)
<b>\$ (359,079)</b>	<b>\$ (397,286)</b>	<b>\$ (451,979)</b>	<b>\$ (380,507)</b>	<b>\$ (512,605)</b>	<b>\$ (512,605)</b>	<b>\$ (512,605)</b>

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 <b>SALARIES &amp; WAGES</b>	
Harbormaster Salary	\$ 108,798
Harbor Administrative Assistant Salary	\$ 55,796
<b>TOTAL</b>	<b>\$ 164,594</b>
6002 ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP	
6005 <b>OVERTIME</b>	
Harbor Administrative Assistant 40 Hours	\$ 1,603
6100 <b>EMPLOYER COSTS</b>	
FICA, SBS AND MEDICARE (7.58%)	\$ 36,564
STATE OF ALASKA PERS (22%)	\$ 12,598
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 40,248
<b>TOTAL</b>	<b>\$ 89,410</b>
7001 <b>MATERIALS &amp; SUPPLIES</b> - RESTROOM SUPPLIES, CLEANING SUPPLIES, AND OFFICE SUPPLIES SUCH AS PRINTER PAPER, PRINTER INK, ENVELOPES, AND OTHER MISC OFFICE SUPPLIES.	
7002 <b>FACILITY REPAIR &amp; MAINTENANCE</b> - 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 <b>VEHICLE REPAIR &amp; MAINTENANCE</b> - MATERIAL TO REPAIR & MAINTAIN THE LOADER, BOAT LIFTS, WORK VAN, AND THREE TRUCKS	

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

- 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 & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



Item a.

CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

**CITY AND BOROUGH OF WRANGELL**  
**2025 ANNUAL BUDGET**  
**Fund #74010**

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

HARBOR FUND REVENUES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
74010 000 4101	PERS On-behalf Revenue	\$ 11,581	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
74010 000 4190	Shared Fisheries Bus. Tax	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
74010 000 4191	Raw Fisheries Bus. Tax	\$ 284,469	\$ 119,611	\$ 206,300	\$ 67,529	\$ 150,000	\$ 150,000
74010 000 5200	Annual Stall Rent	\$ 532,981	\$ 572,104	\$ 622,449	\$ 640,109	\$ 659,313	\$ 659,313
74010 000 5201	Meyers Chuck Moorage	\$ 81	\$ 15	\$ 1,500	\$ -	\$ 500	\$ 500
74010 000 5202	Transient Moorage	\$ 135,819	\$ 155,033	\$ 130,568	\$ 170,000	\$ 145,000	\$ 160,000
74010 000 5203	Transient Electrical Fees	\$ 13,484	\$ 28,960	\$ 27,773	\$ 16,917	\$ 25,000	\$ 25,000
74010 000 5204	Hoist Revenue	\$ -	\$ -	\$ 7,500	\$ 1,000	\$ 7,500	\$ 5,000
74010 000 5205	Boat Launch Fees	\$ 9,640	\$ 8,755	\$ 5,801	\$ 9,000	\$ 9,000	\$ 9,000
74010 000 5206	Grid fees/Pressure Wash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74010 000 5207	Garbage Charges*	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 100
74010 000 5208	Wait List Deposit	\$ 50	\$ -	\$ 50	\$ 125	\$ 50	\$ 50
74010 000 5209	Cruise Water Connection	\$ 131	\$ 672	\$ -	\$ -	\$ -	\$ -
74010 000 5210	Penalties & Late Fees	\$ 3,130	\$ 1,656	\$ 8,000	\$ 9,000	\$ 9,000	\$ 9,000
74010 000 5212	Liveaboard Fees	\$ 16,830	\$ 18,531	\$ 19,077	\$ 13,778	\$ 20,030	\$ 20,000
74010 000 5221	Harbor Miscellaneous Expense`	\$ 10	\$ 308	\$ 100	\$ 17,000	\$ 100	\$ 100
74010 000 5224	Labor Charges	\$ 6,275	\$ 21,049	\$ 3,000	\$ 8,135	\$ 3,000	\$ 3,000
74010 000 5234	Material Sales	\$ -	\$ -	\$ -	\$ 128	\$ -	\$ -
74010 000 5240	Storage*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74010 000 5550	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL HARBOR REVENUES</b>		<b>\$ 1,014,480</b>	<b>\$ 926,694</b>	<b>\$ 1,047,218</b>	<b>\$ 967,723</b>	<b>\$ 1,043,593</b>	<b>\$ 1,056,063</b>

**HARBOR FUND EXPENSES TRANSFERS-OUT**

74010 000 6001	Salaries & Wages	\$ 101,923	\$ 122,557	\$ 91,847	\$ 148,624	\$ 160,852	\$ 160,852
74010 000 6002	Temporary Wages (Summer)	\$ 22,269	\$ 24,235	\$ 22,968	\$ 27,150	\$ 37,968	\$ 37,968
74010 000 6005	Overtime	\$ 5,425	\$ 5,825	\$ 6,598	\$ 5,373	\$ 11,555	\$ 11,555
74010 000 6100	Employer Costs	\$ 57,760	\$ 76,085	\$ 52,314	\$ 84,178	\$ 132,275	\$ 132,275
74010 000 7001	Materials & Supplies	\$ 4,352	\$ 7,092	\$ 7,000	\$ 4,283	\$ 8,500	\$ 8,500
74010 000 7002	Facility Repair & Maintenance	\$ 33,743	\$ 38,974	\$ 45,000	\$ 15,439	\$ 45,000	\$ 45,000
74010 000 7004	Postage and Shipping	\$ 2,856	\$ 1,618	\$ 2,000	\$ (323)	\$ 2,500	\$ 2,500
74010 000 7008	Non-capital Equipment	\$ 6,035	\$ 4,764	\$ 4,000	\$ 3,525	\$ 6,000	\$ 6,000
74010 000 7009	Equipment Repair & Maintenance	\$ 5,347	\$ 3,184	\$ 5,000	\$ 2,804	\$ 7,200	\$ 7,200
74010 000 7010	Vehicle Maintenance	\$ 705	\$ 1,164	\$ 2,000	\$ 405	\$ -	\$ -
74010 000 7013	Rental Expense (parking lot)	\$ 6,023	\$ 6,023	\$ 6,023	\$ 6,336	\$ 6,023	\$ 6,023
74010 000 7015	Fuel Expense	\$ 585	\$ 810	\$ 1,500	\$ 602	\$ 2,125	\$ 2,125
74010 000 7100	Uniform, gear & clothing allowance	\$ 1,534	\$ 1,998	\$ 1,500	\$ 1,305	\$ 2,000	\$ 2,000
74010 000 7501	Utilities	\$ 80,249	\$ 34,093	\$ 35,054	\$ 33,283	\$ 51,333	\$ 51,333
74010 000 7505	Travel & Training	\$ 512	\$ 494	\$ 500	\$ 125	\$ -	\$ -
74010 000 7507	Memberships & Dues	\$ 150	\$ -	\$ 150	\$ -	\$ 200	\$ 200
74010 000 7519	Professional Services	\$ -	\$ 2,940	\$ 10,000	\$ 10,809	\$ 10,000	\$ 10,000
74010 000 7556	Harbors Property Lease	\$ -	\$ -	\$ 6,024	\$ -	\$ -	\$ -
74010 000 7515	Permits, Inspections & Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74010 000 7601	Charges from Harbor Administration	\$ -	\$ -	\$ 225,990	\$ 190,253	\$ 256,303	\$ 256,303
74010 000 7622	Charges from Garage	\$ 12,003	\$ 13,966	\$ -	\$ -	\$ -	\$ -
74010 000 7860	Derelict vessel disposal	\$ 15,186	\$ 9,196	\$ 25,000	\$ 22,388	\$ 25,000	\$ 25,000
74010 000 7861	Harbor Hoist Expenditures*	\$ 14,640	\$ 7,058	\$ 7,500	\$ 3,742	\$ 11,100	\$ 11,100
74010 000 7862	Meyers Chuck Expenditures	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
74010 000 7900	Capital Expenditures	\$ -	\$ -	\$ 30,000	\$ 249	\$ 50,000	\$ 50,000
74010 000 7980	Bad Debt Expense	\$ 70,000	\$ 37,605	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
74010 000 8900	Transfer (out) to Other Port & Harbor Fund	\$ -	\$ -	\$ 1,942,566	\$ 1,053,937	\$ 1,782,314	\$ 1,782,314
<b>TOTAL HARBOR EXPENSES</b>		<b>\$ 441,296</b>	<b>\$ 404,683</b>	<b>\$ 2,560,534</b>	<b>\$ 1,614,487</b>	<b>\$ 2,638,248</b>	<b>\$ 2,638,248</b>

HARBOR REVENUES	\$ 1,014,480	\$ 926,694	\$ 1,047,218	\$ 967,723	\$ 1,043,593	\$ 1,056,063
HARBOR EXPENSES & TRANSFERS-OUT	\$ 441,296	\$ 404,683	\$ 2,560,534	\$ 1,614,487	\$ 2,638,248	\$ 2,638,248
<b>REVENUES OVER (EXPENSES)</b>	<b>\$ 573,184</b>	<b>\$ 522,011</b>	<b>\$ (1,513,316)</b>	<b>\$ (646,764)</b>	<b>\$ (1,594,655)</b>	<b>\$ (1,582,185)</b>

**CONSOLIDATED  
FUND BALANCE**

BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 1,225,452	\$ 2,017,593	\$ 3,192,997	\$ 3,123,753	\$ 2,908,527	\$ 2,908,527
CHANGE IN NET POSITION	\$ 792,141	\$ 1,106,160	\$ (1,281,722)	\$ (215,227)	\$ (1,373,678)	\$ (1,361,209)
<b>ENDING RESERVE BALANCE (6/30/20XX)</b>	<b>\$ 2,017,593</b>	<b>\$ 3,123,753</b>	<b>\$ 1,911,274</b>	<b>\$ 2,908,527</b>	<b>\$ 1,534,849</b>	<b>\$ 1,547,318</b>



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



Item a.

CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

ENTERPRISE FUND: PORTS & HARBORS CIP FUND

Fund #74300

Project Description	GL Account	Account Description	FY 2023	FY 2024	FY 2024	FY 2025
			ACTUAL	ADOPTED	ESTIMATED	APPROVED
<b>PROJECT: 74005</b> Meyer's Chuck Float Replacement Project	74300 000 4974 00 74005	Transfers from Harbors Operating	\$ -	\$ 292,566	\$ 62,185	\$ 1,376,185
	74300 000 9999 00 74005	Meyer's Chuck Float Replacement	\$ -	\$ 292,566	\$ 62,185	\$ 1,376,185
	<b>Resources available over resources used</b>		\$ -	\$ -	\$ -	\$ -
<b>PROJECT: 74006</b> P&H Security System Project	74300 000 4999 43 74006	2020 SHSP Grant Revenue (DHS)	\$ 71,587	\$ 765,324	\$ 584,373	\$ 252,537
	74300 000 9999 43 74006	Port & Harbor Security Camera Grant Expenditures (DHS)		\$ 836,910	\$ 584,373	\$ 252,537
	<b>Resources available over resources used</b>		\$ 71,587	\$ (71,587)	\$ -	\$ -
<b>PROJECT: 74008-010</b> T-Dock, Heritage, and MSC Anode Project	74300 000 4974 00 74008-74010	Transfers from Harbors Operating Fund	\$ -	\$ 1,650,000	\$ 937,621	\$ 162,379
	74300 000 9999 00 74008-74010	T-Dock, Heritage, and MSC Anode Project Expenses	\$ -	\$ 1,650,000	\$ 937,621	\$ 162,379
	<b>Resources available over resources used</b>		\$ -	\$ -	\$ -	\$ -
<b>PROJECT: 74007</b> Wrangell Harbor Basin	74300 000 4974 00 74008-74010	Transfers from Harbors Operating	\$ -	\$ -	\$ 54,132	\$ -
	74300 000 9999 00 74008-74010	Wrangell Harbor Basin Project	\$ -	\$ -	\$ 54,132	\$ -
	<b>Resources available over resources used</b>		\$ -	\$ -	\$ -	\$ -
<b>PROJECT: 74012</b> Shoemaker Harbor Boat Launch	74300 000 4974 00 74012	Transfers from Harbors Operating	\$ -	\$ -	\$ -	\$ 243,750
	74300 000 9999 00 74012	Shoemaker Harbor Ramp	\$ -	\$ -	\$ -	\$ 243,750
	<b>Resources available over resources used</b>		\$ -	\$ -	\$ -	\$ -

JUSTIFICATION & EXPLANATION

HARBOR FUND

GL ACCT DESCRIPTION

4101	<b>PERS ON-BEHALF REVENUE</b> - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
4190	<b>SHARED FISHERIES BUS. TAX</b> - 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	<b>RAW FISHERIES BUS TAX</b> - THE BOROUGH'S SHARE OF FISH TAX DISTRIBUTED BY THE ALASKA STATE DEPARTMENT OF REVENUE		
5200	<b>ANNUAL STALL RENT</b> - REVENUE FROM ANNUAL STALL RENTALS		
5201	<b>MEYERS CHUCK MOORAGE</b> - REVENUE FROM MOORAGE AT MEYERS CHUCK		
5202	<b>TRANSIENT MOORAGE</b> - REVENUE FROM ALL TRANSIENT MOORAGE		
5203	<b>TRANSIENT ELECTRICAL FEES</b> - REVENUE FROM ELECTRICAL USE AT TRANSIENT DOCKS		
5204	<b>HOIST REVENUE</b> - REVENUE FROM USE OF HOIST		
5205	<b>BOAT LAUNCH FEES</b> - SALES OF BOAT LAUNCH PERMITS		
5206	<b>GRID FEES/PRESSURE WASH</b> - REVENUE FROM USE OF GRIDS		
5207	<b>GARBAGE CHARGES</b> - CASH RECEIPTS FOR DISPOSING OF CUSTOMER TRASH		
5208	<b>WAIT LIST DEPOSIT</b> - REVENUE FROM ANNUAL STALL WAIT LIST DEPOSITS		
5210	<b>PENALTIES &amp; LATE FEES</b> - PENALTIES AND INTEREST ON DELINQUENT ACCOUNTS		
5212	<b>LIVEABOARD FEES</b> - REVENUE FROM MONTHLY LIVEABOARD FEES		
5224	<b>LABOR CHARGES</b> - REVENUE FROM BOAT TOWING SERVICES, PUMP-OUTS, IMPOUND LABOR FEES, AND OTHER MISC. SERVICES THAT REQUIRE LABOR		
5234	<b>MATERIAL SALES</b> - REVENUE FROM SALE OF MISC. OLD/EXTRA MATERIALS		
5240	<b>STORAGE</b> - REVENUE FROM HARBOR FACILITY STORAGE FEES		
5550	<b>INTEREST INCOME</b> - INTEREST INCOME ALLOCATION FROM THE CENTRAL TREASURY ON A PRORATED BASIS (AVERAGE PERCENTAGE OF CASH HELD WITH THE TREASURY)		
6001	<b>SALARIES &amp; WAGES</b>		
	Harbor Maintenance	\$	58,212
	Harbor Maintenance/Security Salary	\$	46,688
	Harbor Maintenance	\$	55,952
	<b>TOTAL</b>	\$	<b>160,852</b>
6002	ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP		
6005	<b>OVERTIME</b>		
	Harbor Maintenance	\$	4,182
	Harbor Maintenance/Security Salary	\$	3,354
	Harbor Maintenance	\$	4,020
	<b>TOTAL</b>	\$	<b>11,555</b>
6100	<b>EMPLOYER COSTS</b>		
	FICA, SBS AND MEDICARE (7.58%)	\$	13,068
	STATE OF ALASKA PERS (22%)	\$	37,930
	GROUP HEALTH. LIFE INSURANCE. WORKERS COMPENSATION	\$	81,277



### 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 & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



Item a.

CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund #74020

ENTERPRISE FUNDS  
PORT FUND  
DETAIL OF REVENUES & EXPENDITURES

		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
<b>PORT FUND REVENUES</b>							
74020 000 4101	PERS On-behalf Revenue	\$ 4,632	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
74020 000 5110	Port Water Sales	\$ 840	\$ 121	\$ -	\$ 4,249	\$ 4,500	\$ 4,500
74020 000 5224	Labor Charges	\$ 2,401	\$ 10,727	\$ 5,210	\$ 18,835	\$ 15,000	\$ 15,000
74020 000 5240	Storage	\$ 61,193	\$ 77,782	\$ 72,307	\$ 80,243	\$ 85,000	\$ 85,000
74020 000 5241	Wharfage	\$ 20,798	\$ 22,368	\$ 26,924	\$ 43,450	\$ 40,000	\$ 40,000
74020 000 5242	Dockage	\$ 52,671	\$ 83,809	\$ 81,977	\$ 80,000	\$ 85,500	\$ 85,500
74020 000 5243	Port Development Fees	\$ 23,209	\$ 52,437	\$ 38,921	\$ 64,000	\$ 70,000	\$ 70,000
74020 000 5244	Port Transient Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74020 000 5245	Cruise Garbage & Water Charges	\$ 1,618	\$ 4,058	\$ 3,960	\$ 6,500	\$ 6,500	\$ 6,500
74020 000 5246	Commercial Passenger Wharfage	\$ -	\$ 67,871	\$ 57,760	\$ 64,000	\$ 65,000	\$ 65,000
74020 000 5550	Interest Revenue	\$ -	\$ -	\$ 40,698	\$ -	\$ 20,000	\$ 20,000
	<b>TOTAL REVENUES</b>	<b>\$ 167,362</b>	<b>\$ 319,173</b>	<b>\$ 332,756</b>	<b>\$ 366,277</b>	<b>\$ 396,500</b>	<b>\$ 396,500</b>
<b>PORT FUND EXPENSES</b>							
74020 000 6001	Salaries & Wages	\$ 28,691	\$ 8,856	\$ 41,840	\$ 41,840	\$ 47,622	\$ 47,622
74020 000 6002	Temporary Wages	\$ 4,586	\$ 7,211	\$ -	\$ 9,373	\$ 15,000	\$ 15,000
74020 000 6005	Overtime	\$ 1,600	\$ 3,168	\$ 1,202	\$ 1,424	\$ 1,368	\$ 1,368
74020 000 6100	Employer Costs	\$ 15,636	\$ 5,251	\$ 42,483	\$ 42,483	\$ 24,792	\$ 24,792
74020 000 7001	Materials & Supplies	\$ 2,718	\$ 2,491	\$ 3,000	\$ 3,090	\$ 5,000	\$ 5,000
74020 000 7002	Facility Repair & Maintenance	\$ 10,964	\$ 27,418	\$ 25,000	\$ 34,877	\$ 65,000	\$ 65,000
74020 000 7009	Equipment Repair & Maintenance	\$ 555	\$ 117	\$ 3,000	\$ 236	\$ 3,000	\$ 3,000
74020 000 7010	Vehicle Maintenance	\$ -	\$ 101	\$ 1,000	\$ -	\$ -	\$ -
74020 000 7015	Fuel - Automotive	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,000	\$ 1,000
74020 000 7100	Uniform/Clothing Allowance	\$ -	\$ 281	\$ 1,200	\$ -	\$ 1,200	\$ 1,200
74020 000 7501	Utilities	\$ 5,320	\$ 2,583	\$ 2,571	\$ 2,393	\$ 3,624	\$ 3,624
74020 000 7505	Travel & Training	\$ 125	\$ -	\$ 100	\$ -	\$ 1,500	\$ 1,500
74020 000 7508	Insurance	\$ 6,195	\$ 5,289	\$ 7,496	\$ 7,496	\$ 7,812	\$ 7,812
74020 000 7519	Professional Services Contractual	\$ -	\$ 32,463	\$ 65,000	\$ -	\$ 10,000	\$ 10,000
74020 000 7601	Charges from Harbor Administration	\$ -	\$ -	\$ 93,580	\$ 76,101	\$ 102,521	\$ 102,521
74020 000 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL EXPENSES</b>	<b>\$ 76,389</b>	<b>\$ 95,229</b>	<b>\$ 288,973</b>	<b>\$ 219,313</b>	<b>\$ 289,439</b>	<b>\$ 289,439</b>
	PORT FUND REVENUES	\$ 167,362	\$ 319,173	\$ 332,756	\$ 366,277	\$ 396,500	\$ 396,500
	PORT FUND EXPENSES	\$ 76,389	\$ 95,229	\$ 288,973	\$ 219,313	\$ 289,439	\$ 289,439
	<b>REVENUES OVER (EXPENSES)</b>	<b>\$ 90,972</b>	<b>\$ 223,943</b>	<b>\$ 43,783</b>	<b>\$ 146,964</b>	<b>\$ 107,061</b>	<b>\$ 107,061</b>

### JUSTIFICATION & EXPLANATION

#### PORT FUND

#### GL ACCT DESCRIPTION

- 4101 **PERS ON-BEHALF REVENUE** - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER
- 5224 **LABOR CHARGES** - REVENUE FROM BARGE LANDINGS, AFTER HOURS CALL OUTS AND OTHER MISC. LABOR
- 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	<b>COMMERCIAL PASSENGER WHARFAGE</b> - 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	<b>INTEREST INCOME</b> - INTEREST INCOME ALLOCATION FROM THE CENTRAL TREASURY ON A PRORATED BASIS		
6001	<b>SALARIES &amp; WAGES</b>		
	Port Security Specialist Salary		\$ 47,622
		<b>TOTAL</b>	<b>\$ 47,622</b>
6002	ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP		
6005	<b>OVERTIME</b>		
	Port Security Specialist OT (40hrs * \$30.06)		\$ 1,369
		<b>TOTAL</b>	<b>\$ 1,369</b>
6100	<b>EMPLOYER COSTS</b>		
	FICA, SBS AND MEDICARE (7.58%)		\$ 3,713
	STATE OF ALASKA PERS (22%)		\$ 10,778
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 10,301
		<b>TOTAL</b>	<b>\$ 24,792</b>
7001	<b>MATERIALS &amp; SUPPLIES</b> - LUMBER AND VARIOUS REPAIR MATERIALS SUCH AS FASTENERS, HARDWARE, SIGNS, ETC.		
7002	<b>FACILITY REPAIR &amp; MAINTENANCE</b> - LABOR & MATERIALS TO MAINTAIN SUMMER FLOATS AND BARGE RAMP		
7009	<b>EQUIPMENT REPAIR &amp; MAINTENANCE</b> - FOR HAND ROOL REPAIR & MAINTENANCE, AND SAW COMPRESSOR MAINTENANCE		
7010	<b>VEHICLE MAINTENANCE</b> - TO REPAIR & MAINTAIN VEHICLES USED WITHIN THE PORT FACILITY		
7015	<b>FUEL EXPENSE</b> - FUEL FOR HARBOR BOATS, PORT & HARBOR TRUCKS, SAWS, 4 WHEELERS, OIL AND LUBE FOR PUMPS, AND OTHER MISC. EQUIPMENT THAT REQUIRES FUEL		
7100	<b>UNIFORM, GEAR &amp; CLOTHING ALLOWANCE</b> - HARBOR ATTIRE AS UNIFORM, WORK CLOTHING ALLOWANCE, AND MISC. PPE		
7501	<b>UTILITIES</b> - WATER, GARBAGE, AND ELECTRICAL		
7505	<b>TRAVEL &amp; TRAINING</b> - STAFF CPR TRAINING		
7508	<b>INSURANCE</b> - COST OF INSURANCE FOR PORT FACILITIES		
7519	<b>PROFESSIONAL SERVICES CONTRACTUAL</b> - COST OF CONTRACTOR SERVICES FOR EVALUATING PORT FACILITY ADJACENT TO THE MARINE SERVICE CENTER		
7601	<b>CHARGES FROM HARBOR ADMINISTRATION</b> - COST COVERS HARBOR'S PORTION OF OFFICE OPERATION EXPENSES		
7900	<b>CAPITAL EXPENDITURES</b> - SECURITY SYSTEM FOR PORT FACILITIES		

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



**CITY AND BOROUGH OF WRANGELL**  
**2025 ANNUAL BUDGET**  
**Fund #74030**

**ENTERPRISE FUNDS**  
**MARINE SERVICE CENTER FUND**  
**DETAIL OF REVENUES & EXPENDITURES**

MARINE SERVICE CENTER REVENUES		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
74030 000 4101	PERS On-behalf Revenue	\$ 6,949	\$ -	\$ 7,500	\$ 7,500	\$ 7,000	\$ 7,000
74030 000 4974	Transfer from Port & Harbors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74030 000 5224	Labor Charges	\$ -	\$ 212	\$ -	\$ 73	\$ -	\$ -
74030 000 5234	Surplus & Material Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74030 000 5240	Yard Storage	\$ 10,087	\$ 29,004	\$ 44,621	\$ 48,467	\$ 49,921	\$ 49,921
74030 000 5250	Travel Lift Fees	\$ 204,193	\$ 225,450	\$ 232,684	\$ 200,000	\$ 206,000	\$ 206,000
74030 000 5251	Environmental Fees	\$ 2,010	\$ 13,677	\$ 2,420	\$ 8,732	\$ 8,994	\$ 8,994
74030 000 5253	Long-term Storage	\$ 92,562	\$ 113,165	\$ 129,081	\$ 95,729	\$ 98,601	\$ 98,601
74030 000 5254	Work-area Storage	\$ 93,113	\$ 149,911	\$ 75,087	\$ 143,642	\$ 147,951	\$ 147,951
74030 000 5255	Electric Revenue	\$ 12,132	\$ 20,682	\$ 14,223	\$ 17,348	\$ 20,000	\$ 20,000
74030 000 5256	Yard Leases	\$ 61,081	\$ 63,654	\$ 69,231	\$ 70,337	\$ 72,447	\$ 72,447
74030 000 5258	Travel Lift Inspection	\$ 2,400	\$ 863	\$ 2,915	\$ 3,107	\$ 3,201	\$ 3,201
74030 000 5550	Interest Revenue	\$ -	\$ -	\$ 61,047	\$ 61,047	\$ 29,200	\$ 29,200
<b>TOTAL MSC REVENUES</b>		<b>\$ 484,527</b>	<b>\$ 616,618</b>	<b>\$ 638,810</b>	<b>\$ 655,982</b>	<b>\$ 643,315</b>	<b>\$ 643,315</b>

**MARINE SERVICE CENTER EXPENSES**

74030 000 6001	Salaries & Wages	\$ 56,874	\$ 107,876	\$ 116,124	\$ 115,668	\$ 127,109	\$ 127,109
74030 000 6002	Temporary Wages	\$ 3,717	\$ 1,250	\$ -	\$ -	\$ -	\$ -
74030 000 6005	Overtime	\$ 6,977	\$ 5,488	\$ 12,734	\$ 4,843	\$ 13,410	\$ 13,410
74030 000 6100	Employer Costs	\$ 31,217	\$ 44,659	\$ 50,474	\$ 43,571	\$ 54,712	\$ 54,712
74030 000 7001	Materials & Supplies	\$ 2,057	\$ 3,817	\$ 5,000	\$ 1,573	\$ 7,000	\$ 7,000
74030 000 7002	Facility Repair & Maintenance	\$ 12,305	\$ 11,933	\$ 15,000	\$ 10,402	\$ 22,000	\$ 22,000
74030 000 7004	Postage & Shipping	\$ 5,055	\$ 209	\$ -	\$ -	\$ -	\$ -
74030 000 7008	Non-Capital Equipment*	\$ 4,798	\$ 321	\$ 8,000	\$ -	\$ 8,000	\$ 8,000
74030 000 7009	Equipment Repair & Maint.	\$ 40,498	\$ 4,424	\$ 25,000	\$ 960	\$ 40,000	\$ 40,000
74030 000 7010	Vehicle Maintenance	\$ 367	\$ 22,618	\$ 6,000	\$ 21,306	\$ 1,000	\$ 1,000
74030 000 7015	Fuel - Automotive	\$ 9,560	\$ 9,862	\$ 9,100	\$ 5,649	\$ 9,500	\$ 9,500
74030 000 7100	Uniform, Gear, Clothing	\$ 498	\$ 700	\$ 1,200	\$ -	\$ 1,600	\$ 1,600
74030 000 7501	Utilities	\$ 12,121	\$ 14,176	\$ 14,871	\$ 16,366	\$ 16,815	\$ 16,815
74030 000 7505	Travel & Training	\$ -	\$ 300	\$ 300	\$ -	\$ 400	\$ 400
74030 000 7507	Memberships & Dues	\$ -	\$ 655	\$ 750	\$ 735	\$ 750	\$ 750
74030 000 7508	Insurance	\$ 18,721	\$ 20,303	\$ 22,653	\$ 22,653	\$ 28,321	\$ 28,321
74030 000 7519	Professional/Contractual Services	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 20,000	\$ 20,000
74030 000 7601	Charges from Administration	\$ -	\$ -	\$ 136,848	\$ 114,152	\$ 153,782	\$ 153,782
74030 000 7860	Derelict Vessel Disposal	\$ 14,890	\$ 7,820	\$ 25,000	\$ 13,532	\$ 25,000	\$ 25,000
74030 000 7900	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL MSC EXPENSES</b>		<b>\$ 224,654</b>	<b>\$ 256,412</b>	<b>\$ 454,054</b>	<b>\$ 371,408</b>	<b>\$ 529,399</b>	<b>\$ 529,399</b>

<b>MSC REVENUES</b>	\$ 484,527	\$ 616,618	\$ 638,810	\$ 655,982	\$ 643,315	\$ 643,315
<b>MSC EXPENSES</b>	\$ 224,654	\$ 256,412	\$ 454,054	\$ 371,408	\$ 529,399	\$ 529,399
<b>REVENUES OVER (EXPENSES)</b>	<b>\$ 259,873</b>	<b>\$ 360,206</b>	<b>\$ 184,756</b>	<b>\$ 284,574</b>	<b>\$ 113,916</b>	<b>\$ 113,916</b>

**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

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



Item a.

CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

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	\$	72,893
Marine Service Center Relief Operator Salary	\$	54,216

**TOTAL** **\$** **127,109**

6002 ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP

6005 **OVERTIME**

	<b>OT</b>	<b>ACTING</b>
Marine Service Center Lead Salary OT (80hrs) / Acting (100hrs)	4,189	4,100
Marine Service Center Maintenance Salary OT (40hrs) / Acting (100hrs)	1,558	4,100

**TOTAL** **\$** **5,747** **\$** **8,200**

6100 **EMPLOYER COSTS**

FICA, SBS AND MEDICARE (7.58%)	\$	10,692
STATE OF ALASKA PERS (22%)	\$	31,032
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	13,146

**TOTAL** **\$** **54,871**

7001 **MATERIALS & SUPPLIES** - CLEANING SUPPLIES FOR RESTROOM FACILITIES, BLOCKING EQUIPMENT, AND OTHER MISC. MSC SUPPLIES

7002 **FACILITY REPAIR & MAINTENANCE** - LABOR & MATERIALS TO MAINTAIN MSC, INCLUDING ROCK, CONCRETE REPAIR, UTILITY REPAIRS, RESTROOM FACILITY UPKEEP, AND FILTRATION SYSTEM & BUILDING MAINTENANCE

7008 **NON-CAPITAL EQUIPMENT** - COST OF NEW BOAT STANDS

7010 **EQUIPMENT REPAIR & MAINTENANCE** - LABOR & MATERIALS TO MAINTAIN MSC EQUIPMENT INCLUDING LIFT STRAPS, LIFT INSPECTIONS, AND MISC REPAIRS/HYDRAULIC RAM REPAIRS

7009 **VEHICLE MAINTENANCE** - COST OF MSC VEHICLE CLEANING & MAINTENANCE

7015 **FUEL - AUTOMOTIVE** - COSTS OF FUEL FOR VEHICLES USED IN THE MSC

7100 **UNIFORM, GEAR, CLOTHING** - COSTS OF CLOTHING ALLOWANCE, PERSONAL PROTECTIVE EQUIPMENT, AND MSC YARD ATTIRE

7501 **UTILITIES** - WATER, SEWER, GARBAGE, AND ELECTRIC FOR MSC FACILITIES

7505 **TRAVEL & TRAINING** - COSTS FOR CPR TRAINING & FORKLIFT TRAINING

7507 **MEMBERSHIPS & DUES** - COSTS FOR UFA MEMBERSHIP

7508 **INSURANCE** - TRAVEL LIFT INSURANCE

7519 **PROFESSIONAL/CONTRACTUAL SERVICES** - COSTS FOR LEGAL SERVICES

7601 **CHARGES FROM ADMINISTRATION** - ACCOUNTS FOR 30% OF ALLOCATED HARBOR ADMINISTRATIVE EXPENSES, SEE ADMIN BUDGET FOR BREAKDOWN

7860 **DERELICT VESSEL DISPOSAL** - COSTS TO PROPERLY DISPOSE OF DERELICT VESSELS FROM MSC



## ENTERPRISE FUNDS | SEWER & WASTERWATER

### PURPOSE

The Sewer Department provides wastewater handling in compliance with all State and Federal regulations and ensures the system is operated economically and provides reliable service to the residents of Wrangell.

### KEY ACCOMPLISHMENTS

- Assisted in launching design work for the wastewater treatment plant second phase of disinfection to be required by the EPA.
- Performed numerous repairs to the sewer collection system and lift stations.
- Professionally developed personnel by participating in several safety trainings.
- Adequately adjusted rates to address future capital needs.
- Lobbied for \$10,000,000 in CDS funds through Senator Murkowski to help address the 301-H Waiver Issue

### LEVEL OF SERVICE AND BUDGET IMPACT

While further financial assistance from State and Federal agencies will be required to address the deferred maintenance of the collection and treatment systems, the FY 2025 budget provides sufficient resources to achieve the goals of the department.

### DEPARTMENT GOALS

- Continue to plan and prepare for implementation of disinfection treatment stage at the Wastewater Treatment Plant.
- Continue to conduct smoke testing to reduce flows and better maintain the collection system.
- Continue to perform repairs to underground collection systems.

### TRENDS & FUTURE CHALLENGES

- Increased State and Federal quality standards.
- Overburdened engineering firms have slowed sewer projects in the planning phase.
- A plan for underground infrastructure overhauls and maintenance in conjunction with material road projects must be coordinated.



### PERSONNEL

WWTP LEADMAN  
JEFF DAVIDSON  
1.0 FTE

WWTP OPERATOR  
WADE JACK  
1.0 FTE

FY 2023: 2.0 FTE

FY 2024: 2.0 FTE

FY 2025: 2.0 FTE

### PERFORMANCE METRICS

- In FY 2025, the Sewer Department will track users and progress towards a revitalized wastewater treatment system that will satisfy upcoming federal mandates.



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS

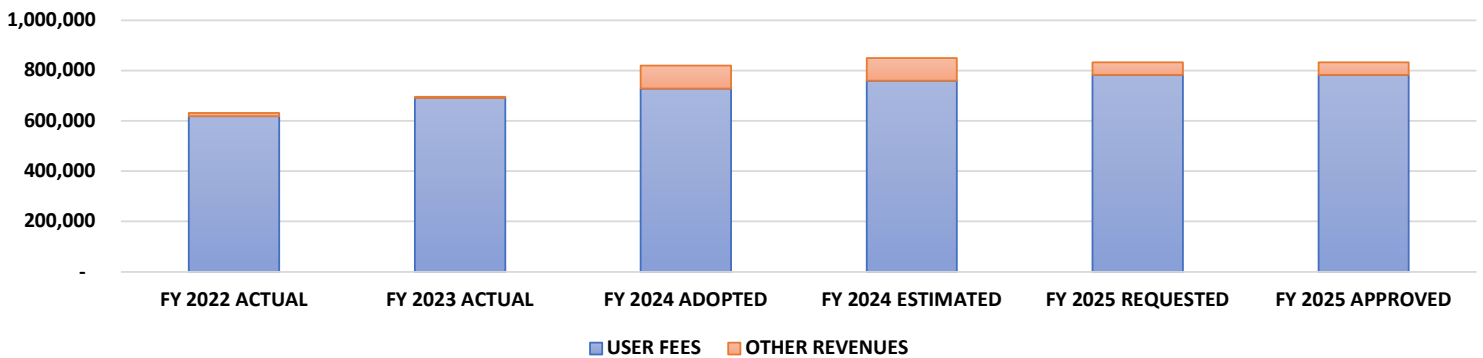


CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund 76000

ENTERPRISE FUND TYPE  
SEWER FUND  
SUMMARY OF REVENUES & EXPENDITURES

CATEGORY	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
USER FEES	619,097	691,730	728,980	760,000	782,800	782,800
OTHER REVENUES	12,292	3,658	90,209	90,209	49,783	49,783
<b>TOTAL REVENUE &amp; TRANSFERS-IN</b>	<b>\$ 631,389</b>	<b>\$ 695,389</b>	<b>\$ 819,189</b>	<b>\$ 850,209</b>	<b>\$ 832,583</b>	<b>\$ 832,583</b>

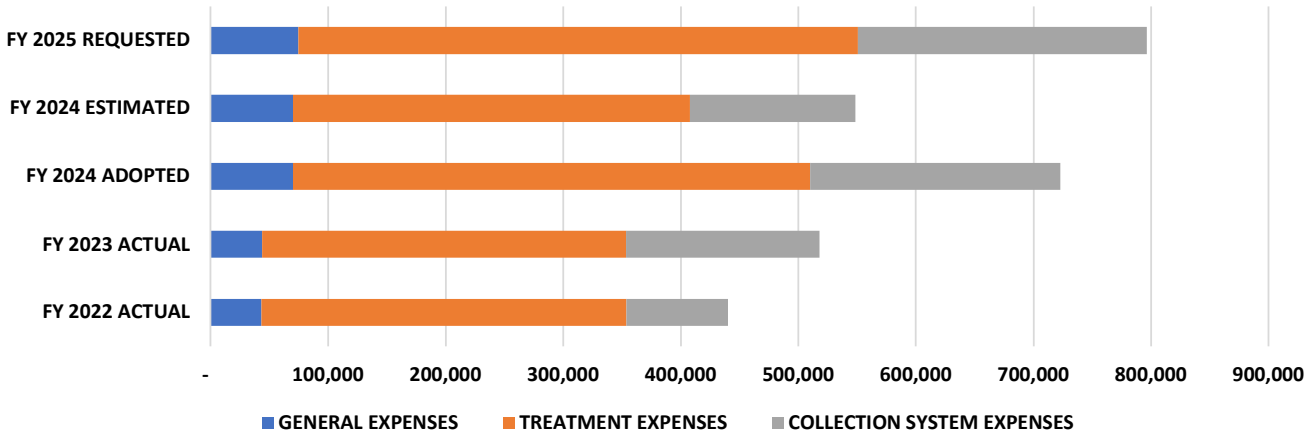
SEWER REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
GENERAL EXPENSES	43,301	43,808	70,135	70,135	74,779	74,779
TREATMENT EXPENSES	310,442	309,614	439,665	337,631	475,859	475,859
COLLECTION SYSTEM EXPENSES	86,365	164,442	213,090	140,782	245,816	245,816
TRANSFER OUT	-	305,000	311,097	305,000	40,000	40,000
<b>TOTAL EXPENDITURES</b>	<b>440,108</b>	<b>822,864</b>	<b>1,033,986</b>	<b>853,549</b>	<b>836,455</b>	<b>836,455</b>

SEWER EXPENDITURES BY FISCAL YEAR



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund #76000

ENTERPRISE FUNDS  
SEWER FUND  
DETAIL OF REVENUES & EXPENDITURES

SEWER FUND REVENUES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
76000 000 4101	PERS On-behalf Revenue	\$ 12,292	\$ 3,658	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
76000 500 5301	User Fees	\$ 619,097	\$ 691,730	\$ 728,980	\$ 760,000	\$ 782,800	\$ 782,800
76000 500 4600	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76000 500 5550	Interest Revenue	\$ -	\$ -	\$ 83,209	\$ 83,209	\$ 42,783	\$ 42,783
<b>TOTAL SEWER REVENUES</b>		<b>\$ 631,389</b>	<b>\$ 695,389</b>	<b>\$ 819,189</b>	<b>\$ 850,209</b>	<b>\$ 832,583</b>	<b>\$ 832,583</b>

SEWER FUND ADMINISTRATIVE EXPENSES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
76000 501 7508	Insurance	\$ 6,930	\$ 8,108	\$ 8,385	\$ 8,385	\$ 9,127	\$ 9,127
76000 501 7603	Charges from Finance	\$ 36,342	\$ 35,904	\$ 58,504	\$ 58,504	\$ 62,406	\$ 62,406
76000 501 7802	Revenue Bond Principal	\$ -	\$ -	\$ 1,730	\$ 1,780	\$ 1,730	\$ 1,730
76000 501 7803	Revenue Bond Interest	\$ 30	\$ (204)	\$ 1,516	\$ 1,466	\$ 1,516	\$ 1,516
<b>TOTAL ADMINISTRATIVE EXPENSES</b>		<b>\$ 43,301</b>	<b>\$ 43,808</b>	<b>\$ 70,135</b>	<b>\$ 70,135</b>	<b>\$ 74,779</b>	<b>\$ 74,779</b>

TREATMENT PLANT EXPENSES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
76000 502 6001	Salaries & Wages	\$ 109,425	\$ 121,695	\$ 139,375	\$ 129,646	\$ 130,467	\$ 130,467
76000 502 6005	Overtime	\$ 11,395	\$ 5,241	\$ 22,926	\$ 8,667	\$ 12,939	\$ 12,939
76000 502 6100	Employer Costs	\$ 86,445	\$ 74,449	\$ 93,714	\$ 41,250	\$ 82,922	\$ 82,922
76000 502 7001	Materials & Supplies	\$ 5,537	\$ 9,672	\$ 9,500	\$ 21,100	\$ 17,500	\$ 17,500
76000 502 7002	Facility Repair & Maintenance	\$ 2,341	\$ 152	\$ 12,500	\$ 413	\$ 12,500	\$ 12,500
76000 502 7004	Postage and Shipping	\$ 6,091	\$ 3,571	\$ -	\$ 589	\$ -	\$ -
76000 502 7010	Vehicle Maintenance	\$ 3,904	\$ 2,985	\$ 5,000	\$ 2,948	\$ 5,000	\$ 5,000
76000 502 7015	Fuel & Oil - Automotive	\$ -	\$ -	\$ 2,900	\$ -	\$ 2,900	\$ 2,900
76000 502 7025	WTP System Equipment & Maintenance	\$ 71	\$ 492	\$ 7,500	\$ 44	\$ 7,500	\$ 7,500
76000 502 7100	Uniform, Gear & Clothing Allowance	\$ 976	\$ 975	\$ 1,250	\$ 340	\$ 2,000	\$ 2,000
76000 502 7501	Utilities	\$ 58,997	\$ 61,257	\$ 61,446	\$ 68,897	\$ 72,596	\$ 72,596
76000 502 7502	Phone/Internet	\$ 2,719	\$ 2,962	\$ 3,193	\$ 4,316	\$ 4,500	\$ 4,500
76000 502 7505	Travel & Training	\$ 650	\$ 541	\$ -	\$ 5,660	\$ -	\$ -
76000 502 7515	Permits, Inspections & Compliance	\$ 16,310	\$ 17,554	\$ 15,600	\$ 16,786	\$ 15,600	\$ 15,600
76000 502 7517	Freight & Shipping	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ 4,000
76000 502 7519	Professional/Contractual Services	\$ 214	\$ 3,799	\$ 25,000	\$ 1,213	\$ 35,000	\$ 35,000
76000 502 7621	Public Works Labor Charges	\$ -	\$ -	\$ 21,090	\$ 21,090	\$ 53,816	\$ 53,816
76000 502 7622	Charges from Garage	\$ 2,589	\$ 3,304	\$ 8,073	\$ 8,073	\$ 10,947	\$ 10,947
76000 502 7629	Charges from Capital Facilities	\$ 1,549	\$ 965	\$ 6,599	\$ 6,599	\$ 5,670	\$ 5,670
76000 502 7900	Capital Expenses	\$ 1,229	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TREATMENT PLANT EXPENSES</b>		<b>\$ 310,442</b>	<b>\$ 309,614</b>	<b>\$ 439,665</b>	<b>\$ 337,631</b>	<b>\$ 475,859</b>	<b>\$ 475,859</b>

COLLECTION SYSTEM EXPENSES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
76000 503 6001	Salaries & Wages	\$ 4,073	\$ 119	\$ -	\$ 20,064	\$ -	\$ -
76000 503 6005	Overtime	\$ 320	\$ 119	\$ -	\$ 6,192	\$ -	\$ -
76000 503 6100	Employer Costs	\$ 3,325	\$ 192	\$ -	\$ 16,294	\$ -	\$ -
76000 503 7025	Collection System Maintenance	\$ 70,088	\$ 153,828	\$ 117,000	\$ 56,989	\$ 117,000	\$ 117,000
76000 503 7621	Public Works Labor Charges	\$ 8,559	\$ 10,185	\$ 21,090	\$ -	\$ 53,816	\$ 53,816
76000 503 7900	Capital Expenses	\$ -	\$ -	\$ 75,000	\$ 41,244	\$ 75,000	\$ 75,000
76000 503 8900	Transfer to Residential Construction Fund	\$ -	\$ 305,000	\$ 305,000	\$ 305,000	\$ -	\$ -
76000 503 8990	Transfer to Sewer CIP Fund	\$ -	\$ -	\$ 6,097	\$ -	\$ 40,000	\$ 40,000
<b>COLLECTION SYSTEM EXPENSES</b>		<b>\$ 86,365</b>	<b>\$ 469,442</b>	<b>\$ 524,187</b>	<b>\$ 445,782</b>	<b>\$ 285,816</b>	<b>\$ 285,816</b>

TOTAL REVENUES	\$ 631,389	\$ 695,389	\$ 819,189	\$ 850,209	\$ 832,583	\$ 832,583
TOTAL EXPENSES	\$ (440,108)	\$ (822,864)	\$ (1,033,986)	\$ (853,549)	\$ (836,455)	\$ (836,455)
<b>TOTAL CHANGE IN NET POSITION</b>	<b>\$ 191,281</b>	<b>\$ (127,475)</b>	<b>\$ (214,797)</b>	<b>\$ (3,340)</b>	<b>\$ (3,872)</b>	<b>\$ (3,872)</b>

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



ENTERPRISE FUND: SEWER CIP FUND

Fund #76300

Project Description	GL Account	Account Description	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 APPROVED
<b>PROJECT: 76002</b> NODE 8 PUMP STATION REHABILITATION	76300 000 4976 00 76002	Transfers from Sewer Operating Fund	\$ -	\$ 285,815	\$ -	\$ -
	76300 503 9999 00 76002	Node 8 Sewer Pump Station Rehabilitation	\$ -	\$ 260,000	\$ -	\$ -
		<b>Resources available over resources used</b>	\$ -	\$ 25,815	\$ -	\$ -
<b>PROJECT: 76003</b> SEWER SYSTEM CAPACITY ANALYSIS	76300 000 4976 00 76003	Transfers from Sewer Operating Fund	\$ -	\$ -	\$ 2,180	\$ 25,000
	76300 503 9999 00 76003	Sewer System Capacity Analysis	\$ 3,275	\$ -	\$ 2,180	\$ 25,000
		<b>Resources available over resources used</b>	\$ (3,275)	\$ -	\$ -	\$ -
<b>PROJECT: 76006</b> WMC LIFT STATION PROJECT	76300 000 4999 11 76006	DCCED Hospital Grant Revenue	\$ 253,126	\$ 298,819	\$ 42,579	\$ -
	76300 503 9999 11 76006	DCCED Hospital Grant Expenditures	\$ -	\$ 298,819	\$ 38,131	\$ -
		<b>Resources available over resources used</b>	\$ 253,126	\$ -	\$ 4,448	\$ -
<b>PROJECT: 76007</b> WWTP DISINFECTION PROJECT	76300 000 4976 00 76007	Transfer from Sewer Operating Fund	\$ -	\$ 35,000	\$ 3,917	\$ 15,000
	76300 503 9999 00 76007	WWTP Disinfection Capital Project	\$ -	\$ 35,000	\$ 3,917	\$ 15,000
		<b>Resources available over resources used</b>	\$ -	\$ -	\$ -	\$ -
BEGINNING RESERVE BALANCE (7/1/20XX)			\$ 1,200,386	\$ 1,072,911	\$ 1,072,911	\$ 1,069,571
CHANGE IN NET POSITION			\$ (127,475)	\$ (214,797)	\$ (3,340)	\$ (3,872)
<b>ENDING RESERVE BALANCE (6/30/20XX)</b>			<b>\$ 1,072,911</b>	<b>\$ 858,114</b>	<b>\$ 1,069,571</b>	<b>\$ 1,065,699</b>

**JUSTIFICATION & EXPLANATION**  
SEWER FUND

GL ACCT	DESCRIPTION		
4101	<b>PERS ON-BEHALF REVENUE</b> - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
5301	<b>USER FEES</b> - ANNUAL REVENUE FROM USER FEES		
4600	<b>MISCELLANEOUS REVENUES</b> - ALL OTHER REVENUES OUTSIDE OF PERS, USER FEES AND INVESTMENT INCOME. THIS WILL INCLUDE		
5550	<b>INTEREST INCOME</b> - THE ALLOCATION OF INVESTMENT INCOME FROM THE BARNES TOTEM TRUST AND THE PORTION OF SEWER FUND		
7508	<b>INSURANCE</b> - VEHICLE AND BUILDING INSURANCE		
7509	<b>BANK &amp; CREDIT CARD FEES</b> - BANK FEES FOR USING CREDIT CARDS		
7603	<b>CHARGES FROM FINANCE</b> - TOTAL ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, BILLING MATERIALS, AUDITING SERVICES AND CREDIT CARD FEES		
7802	<b>REVENUE BOND PRINCIPAL</b> - PRINCIPAL PAYMENTS ON 2017 USDA SEWER REVENUE BOND		
7803	<b>REVENUE BOND INTEREST</b> - INTEREST PAYMENTS ON 2017 USDA SEWER REVENUE BOND		
6001	<b>SALARIES &amp; WAGES</b>		
	Wastewater Leadman Salary	\$	72,639
	Wastewater Operator Salary	\$	57,828
	<b>TOTAL</b>	\$	<b>130,467</b>
6005	<b>OVERTIME</b>		
	Wastewater Leadman OT, Standby	\$	10,854
	Wastewater Operator OT, Standby, Acting	\$	2,085
	<b>TOTAL</b>	\$	<b>12,939</b>
6100	<b>EMPLOYER COSTS</b>		
	FICA, SBS AND MEDICARE (7.58%)	\$	10,870
	STATE OF ALASKA PERS (22%)	\$	31,549
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	40,503
	<b>TOTAL</b>	\$	<b>82,922</b>
7001	<b>MATERIALS &amp; SUPPLIES</b> - 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	<b>FACILITY REPAIR &amp; MAINTENANCE</b> - COST OF MATERIALS & SUPPLIES TO MAINTAIN WWT BUILDING, LAGOONS, AND MECHANICAL EQUIPMENT		
7010	<b>VEHICLE MAINTENANCE</b> - COST OF MATERIALS & REPAIRS TO ALL SEWER FACILITY VEHICLES & THEIR EQUIPMENT		
7015	<b>FUEL &amp; OIL - AUTOMOTIVE</b> - COST OF VEHICLE FUEL AND FUEL FOR TWO STANDBY GENERATORS		
502 7025	<b>WTP SYSTEM EQUIPMENT &amp; MAINTENANCE</b> - COST OF DEWATER BAGS AND MATERIALS FOR THE WATER TREATMENT PLANT		
503 7025	<b>COLLECTION SYSTEM MAINTENANCE</b> - COST OF MATERIALS TO REPAIR & MAINTAIN THE SEWER COLLECTION SYSTEM, SPARE PARTS AND ADDITIONAL INVENTORY		
7100	<b>UNIFORM, GEAR &amp; CLOTHING ALLOWANCE</b> - PPE SUCH AS EAR PROTECTION, FACE SHIELDS, SAFETY GLASSES, HIGH VISIBILITY RAIN GEAR, AND CLOTHING ALLOWANCE FOR UNIFORM		
7501	<b>UTILITIES</b> - WATER, SEWER, GARBAGE, AND ELECTRIC FOR THE TREATMENT PLANT AND PUMP STATIONS		
7502	<b>PHONE/INTERNET</b> - ANNUAL ALLOTMENT FOR PHONE LANDLINE AND INTERNET SERVICE		
7505	<b>TRAVEL &amp; TRAINING</b> - COST OF ONLINE CEU TRAINING & INDIVIDUAL STAFF TRAININGS		
7515	<b>PERMITS, INSPECTIONS, &amp; COMPLIANCE</b> - COST FOR QUARTERLY COMPLIANCE TESTING & SUPPLIES, AS WELL AS DEC ANNUAL FEE FOR DOMESTIC WATER SYSTEMS		
7517	<b>FREIGHT &amp; SHIPPING</b> - MISC. FREIGHT & SHIPPING COSTS		
7519	<b>PROFESSIONAL SERVICES CONTRACTUAL</b> - ENGINEERING FOR LIFT STATION UPGRADES		
7621	<b>PUBLIC WORKS LABOR CHARGES</b> - COSTS INCURRED BY THE SEWER DEPARTMENT FOR PUBLIC WORKS LABOR		
7622	<b>CHARGES FROM GARAGE</b> - COSTS INCURRED BY THE SEWER DEPARTMENT FOR GARAGE LABOR		
7629	<b>CHARGES FROM CAPITAL FACILITIES</b> - STAFF LABOR COSTS FOR CAPITAL FACILITIES		
7900	<b>CAPITAL EXPENDITURES</b> - SCREEN PUMP BASKET		



## ENTERPRISE FUNDS | SANITATION FUND

### PURPOSE

The purpose of the Sanitation Department is to provide quality collection services of garbage, solid waste, and brush disposal to Wrangell residents with a professional, courteous, and efficient staff.

### KEY ACCOMPLISHMENTS

- Operations have been adjusted to maximize bailer efficiency with current transfer station layout.
- Funding provided by unrestricted reserves and the Denali Commission has allowed the Borough to get the SWTS Loading Dock Project out to bid.
- Performed scaling activities adjacent to the burn pit to safeguard employees and the public.
- Removed all tires from the sanitation facility.

### LEVEL OF SERVICE AND BUDGET IMPACT

The current budget adequately supports the Sanitation Funds operations.

### DEPARTMENT GOALS

- Begin construction of SWTS loading dock in FY 2025.
- Prepare for using a scale at the SWTS facility.
- Find a tire shredder solution to reduce the tire burden at the sanitation facility.
- Replace oldest garbage truck in fleet by the end of FY 2026.

### TRENDS & FUTURE CHALLENGES

- Overburdened engineering firms have slowed project development.
- Retrofitting bailer to the new loading dock design.
- Solutions for citizens desiring less/more pick-up frequency.
- Increased cost of waste shipment and disposal.



### PERSONNEL



FY 2023: 3.0 FTE

FY 2024: 3.0 FTE

FY 2025: 3.0 FTE

### PERFORMANCE METRICS

In FY 2025, the Sanitation Department will track users and progress towards a new loading dock facility and other capital equipment necessary to continue operations.

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



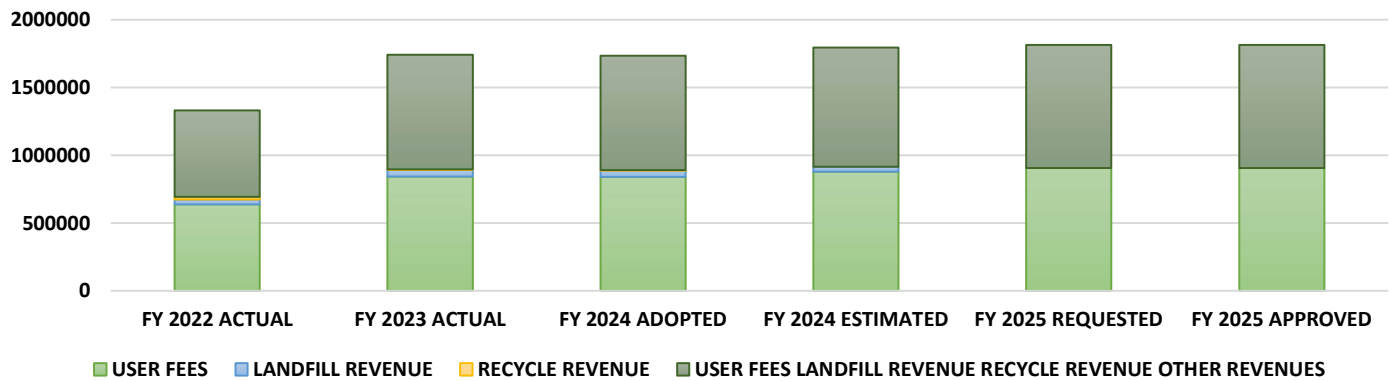
**CITY AND BOROUGH OF WRANGELL**  
**2025 ANNUAL BUDGET**  
 Fund 78000

**ENTERPRISE FUND TYPE**  
**SANITATION FUND**  
 SUMMARY OF REVENUES & EXPENDITURES

### SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
USER FEES	637,906	843,015	841,420	880,000	906,400	906,400
LANDFILL REVENUE	35,575	51,581	45,000	35,000	35,000	35,000
RECYCLE REVENUE	20,336	2,692	5,000	-	5,000	5,000
OTHER REVENUES	8,898	300,147	65,691	65,691	47,500	47,500
<b>TOTAL REVENUE &amp; TRANSFERS-IN</b>	<b>\$ 702,714</b>	<b>\$ 1,197,435</b>	<b>\$ 957,111</b>	<b>\$ 980,691</b>	<b>\$ 993,900</b>	<b>\$ 993,900</b>

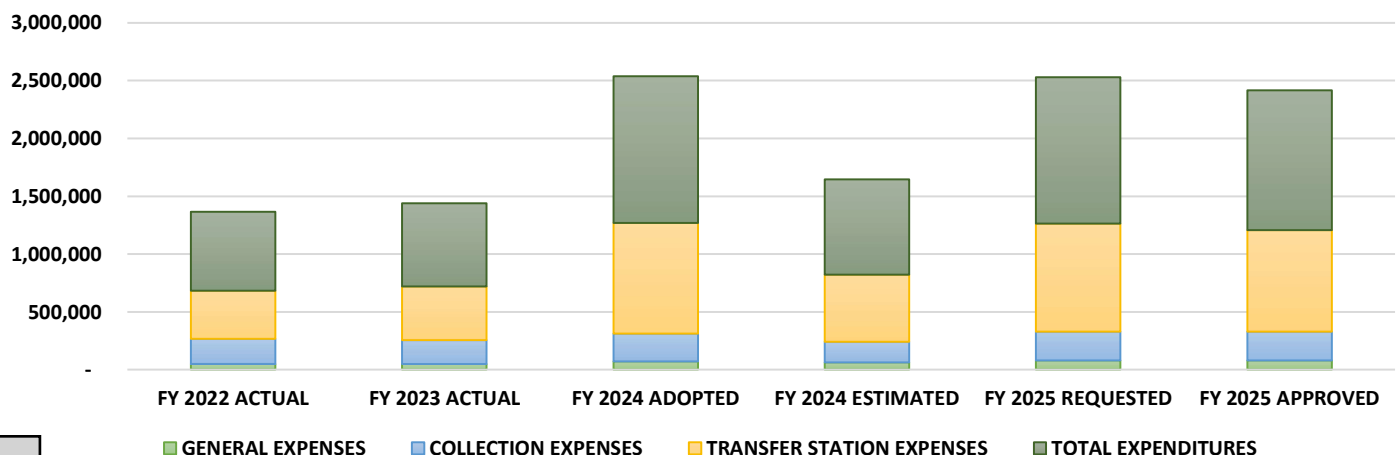
### SANITATION FUND REVENUES BY FISCAL YEAR



### SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
GENERAL EXPENSES	49,418	48,116	72,550	62,991	81,162	81,162
COLLECTION EXPENSES	218,555	207,581	241,151	179,633	248,644	248,644
TRANSFER STATION EXPENSES	415,066	463,971	954,852	580,360	934,446	878,446
<b>TOTAL EXPENDITURES</b>	<b>683,038</b>	<b>719,668</b>	<b>1,268,553</b>	<b>822,984</b>	<b>1,264,252</b>	<b>1,208,252</b>

### SANITATION EXPENDITURES BY FISCAL YEAR



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



Item a.

CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET  
Fund #78000

ENTERPRISE FUNDS  
SANITATION FUND  
DETAIL OF REVENUES & EXPENDITURES

		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
<b>SANITATION FUND REVENUES</b>							
78000 000 4101	PERS On-behalf Revenue	\$ 8,898	\$ 4,120	\$ 10,000	\$ 10,000	\$ 7,500	\$ 7,500
78000 600 5401	User Fees	\$ 637,906	\$ 843,015	\$ 841,420	\$ 880,000	\$ 906,400	\$ 906,400
78000 600 5410	Landfill Revenue	\$ 35,575	\$ 51,581	\$ 45,000	\$ 35,000	\$ 35,000	\$ 35,000
78000 600 5415	Recycle Revenue	\$ 20,336	\$ 2,692	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
78000 600 5550	Interest Revenue	\$ -	\$ -	\$ 55,691	\$ 55,691	\$ 40,000	\$ 40,000
78000 600 4999	DCRA-LGLR Grant Revenue (Garbage)	\$ -	\$ 296,027	\$ -	\$ -	\$ -	\$ -
<b>TOTAL SANITATION REVENUES</b>		<b>\$ 702,714</b>	<b>\$ 1,197,435</b>	<b>\$ 957,111</b>	<b>\$ 980,691</b>	<b>\$ 993,900</b>	<b>\$ 993,900</b>

**SANITATION FUND AMINISTRATIVE EXPENSES**

78000 601 7505	Travel & Training	\$ -	\$ -	\$ 10,000	\$ 441	\$ 10,000	\$ 10,000
78000 601 7508	Insurance	\$ 13,077	\$ 12,212	\$ 10,043	\$ 10,043	\$ 12,785	\$ 12,785
78000 601 7603	Charges from Finance	\$ 36,341	\$ 35,904	\$ 52,507	\$ 52,507	\$ 58,377	\$ 58,377
<b>TOTAL ADMINISTRATIVE EXPENSES</b>		<b>\$ 49,418</b>	<b>\$ 48,116</b>	<b>\$ 72,550</b>	<b>\$ 62,991</b>	<b>\$ 81,162</b>	<b>\$ 81,162</b>

**SANITATION FUND COLLECTION EXPENSES**

78000 602 6001	Salaries & Wages	\$ 57,933	\$ 78,383	\$ 54,656	\$ 65,885	\$ 59,859	\$ 59,859
78000 602 6005	Overtime	\$ 2,218	\$ 1,438	\$ 3,141	\$ 726	\$ 3,440	\$ 3,440
78000 602 6100	Employer Costs	\$ 48,039	\$ 59,744	\$ 35,520	\$ 40,579	\$ 37,100	\$ 37,100
78000 602 7001	Materials & Supplies	\$ 108	\$ 76	\$ 500	\$ -	\$ 500	\$ 500
78000 602 7004	Postage	\$ 3,133	\$ 10,605	\$ -	\$ 64	\$ -	\$ -
78000 602 7010	Vehicle Maintenance	\$ 21,701	\$ 31,278	\$ 50,000	\$ 8,082	\$ 50,000	\$ 50,000
78000 602 7015	Fuel & Oil - Automotive	\$ 599	\$ -	\$ 17,000	\$ -	\$ -	\$ -
78000 602 7100	Uniform, Gear & Clothing Allowance	\$ 873	\$ 1,091	\$ 1,500	\$ 464	\$ 1,500	\$ 1,500
78000 602 7621	Public Works Labor Charges	\$ 64,462	\$ -	\$ 6,327	\$ 6,327	\$ 17,939	\$ 17,939
78000 602 7622	Charges from Garage	\$ 7,928	\$ 22,442	\$ 57,506	\$ 57,506	\$ 63,306	\$ 63,306
78000 602 7844	Dumpsters	\$ 11,562	\$ 2,525	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
<b>TOTAL COLLECTION EXPENSES</b>		<b>\$ 218,555</b>	<b>\$ 207,581</b>	<b>\$ 241,151</b>	<b>\$ 179,633</b>	<b>\$ 248,644</b>	<b>\$ 248,644</b>

**SANITATION FUND SOLID WASTE TRANSFER STATION EXPENSES**

78000 603 6001	Salaries & Wages	\$ 50,545	\$ 74,817	\$ 105,207	\$ 88,923	\$ 114,029	\$ 114,029
78000 603 6002	Temporary Wages	\$ 9,221	\$ -	\$ -	\$ -	\$ -	\$ -
78000 603 6005	Overtime	\$ 3,977	\$ 2,118	\$ 6,046	\$ 6,413	\$ 6,553	\$ 6,553
78000 603 6100	Employer Costs	\$ 39,952	\$ 49,026	\$ 66,209	\$ 52,707	\$ 69,293	\$ 69,293
78000 603 7001	Materials & Supplies	\$ 2,831	\$ 3,041	\$ 3,000	\$ 4,511	\$ 3,000	\$ 3,000
78000 603 7002	Facility Repair & Maintenance	\$ 2,081	\$ 2,880	\$ 4,700	\$ 1,017	\$ 4,700	\$ 4,700
78000 603 7004	Postage and Shipping	\$ 1,408	\$ 3,703	\$ -	\$ 2,357	\$ -	\$ -
78000 603 7008	Non-capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78000 603 7010	Vehicle Maintenance	\$ 9,552	\$ 3,391	\$ 21,000	\$ 13,557	\$ 21,000	\$ 15,000
78000 603 7011	Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78000 603 7018	Miscellaneous Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78000 603 7501	Utilities	\$ 7,067	\$ 4,468	\$ 5,125	\$ 4,072	\$ 5,125	\$ 5,125
78000 603 7502	Phone/Internet	\$ 1,792	\$ 1,527	\$ 1,608	\$ 1,395	\$ 1,608	\$ 1,608
78000 603 7515	Permits, Inspections & Compliance	\$ 1,692	\$ 1,490	\$ 1,000	\$ 386	\$ 1,000	\$ 1,000
78000 603 7519	Professional Services Contractual	\$ 13,498	\$ -	\$ 8,250	\$ 783	\$ 8,250	\$ 8,250
78000 603 7621	Public Works Labor Charges	\$ -	\$ -	\$ 6,327	\$ 6,327	\$ 6,327	\$ 6,327
78000 603 7622	Charges from Garage	\$ 7,240	\$ 2,457	\$ -	\$ -	\$ -	\$ -
78000 603 7629	Charges from Capital Facilities	\$ 2,228	\$ 4,084	\$ 7,829	\$ 7,829	\$ 7,560	\$ 7,560
78000 603 7840	Solid Waste Shipping & Disposal	\$ 239,249	\$ 274,455	\$ 385,000	\$ 338,114	\$ 385,000	\$ 360,000
78000 603 7841	Hazardous Waste Management	\$ -	\$ 22,860	\$ 26,000	\$ 1,969	\$ 26,000	\$ 26,000
78000 603 7842	Recycle Costs	\$ 21,505	\$ 10,114	\$ 28,000	\$ -	\$ -	\$ -
78000 603 7900	Capital Expenditures	\$ 1,229	\$ 3,540	\$ 50,000	\$ 50,000	\$ 50,000	\$ 25,000
78000 603 8990	Transfer to Capital Projects Fund	\$ -	\$ -	\$ 229,552	\$ -	\$ 225,000	\$ 225,000
<b>TOTAL SOLID WASTE TRANSFER STATION EXPENSES</b>		<b>\$ 415,066</b>	<b>\$ 463,971</b>	<b>\$ 954,852</b>	<b>\$ 580,360</b>	<b>\$ 934,446</b>	<b>\$ 878,446</b>

TOTAL REVENUES	\$ 702,714	\$ 1,197,435	\$ 957,111	\$ 980,691	\$ 993,900	\$ 993,900
TOTAL EXPENSES	\$ 683,038	\$ 719,668	\$ 1,268,553	\$ 822,984	\$ 1,264,252	\$ 1,208,252
<b>TOTAL CHANGE IN NET POSITION</b>	<b>\$ 19,676</b>	<b>\$ 477,767</b>	<b>\$ (311,442)</b>	<b>\$ 157,708</b>	<b>\$ (270,352)</b>	<b>\$ (214,352)</b>

# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



Item a.

CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

ENTERPRISE FUND: SANITATION CIP FUND

Fund #78300

Project Description	GL Account	Account Description	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 APPROVED
<b>PROJECT: 78003</b> SWTS LOADING DOCK	78300 000 4999 00 78003	Denali Commission SWTS Loading Dock Grant Revenue	\$ -	\$ -	\$ -	\$ 250,000
	78300 000 4999 00 78003	Transfers from Sanitation Operating	\$ -	\$ 117,400	\$ -	\$ 225,000
	78300 603 9999 00 78003	SWTS Loading Dock Project	\$ -	\$ 391,499	\$ -	\$ 475,000
	<b>Resources available over resources used</b>		\$ -	\$ (274,099)	\$ -	\$ -

BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 120,333	\$ 120,333	\$ 598,100	\$ 755,808
CHANGE IN NET POSITION	\$ 477,767	\$ (274,099)	\$ 157,708	\$ (214,352)
<b>ENDING RESERVE BALANCE (6/30/20XX)</b>	<b>\$ 598,100</b>	<b>\$ (153,766)</b>	<b>\$ 755,808</b>	<b>\$ 541,456</b>

### JUSTIFICATION & EXPLANATION SANITATION FUND

#### GL ACCT DESCRIPTION

4101 <b>PERS ON-BEHALF REVENUE</b> - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS				
5401 <b>USER FEES</b> - ANNUAL REVENUE FROM USER FEES				
5410 <b>LANDFILL REVENUE</b> - ANNUAL REVENUE FROM LANDFILL FEES				
5415 <b>RECYCLE REVENUE</b> - REVENUE FROM RECYCLING				
5550 <b>INTEREST INCOME</b> - THE ALLOCATION OF INVESTMENT INCOME FROM THE PORTION OF SANITATION FUND CASH				
7505 <b>TRAVEL &amp; TRAINING</b> - FOR BALER TRAINING IN PETERSBURG				
7508 <b>INSURANCE</b> - VEHICLE AND BUILDING INSURANCE				
7509 <b>BANK &amp; CREDIT CARD FEES</b> - BANK FEES FOR USING CREDIT CARDS				
7603 <b>CHARGES FROM FINANCE</b> - TOTAL ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, BILLING MATERIALS, AUDITING SERVICES AND CREDIT CARD FEES				
6001 <b>SALARIES &amp; WAGES</b>				
Sanitation Worker (Collection) Salary	\$	59,859		
Sanitation Lead (Transfer Station) Salary	\$	67,341		
Sanitation Worker (Transfer Station) Salary	\$	46,688		
<b>TOTAL</b>	\$	<b>173,889</b>		
6005 <b>OVERTIME</b>				
Sanitation Worker (Collection) OT - 80hrs @ \$43.01	\$	3,440		
Sanitation Worker (Transfer Station) OT - 80hrs @ \$48.38	\$	3,870		
Sanitation Worker (Transfer Station) OT 80hrs @ \$33.54	\$	2,683		
<b>TOTAL</b>	\$	<b>9,994</b>		
6100 <b>EMPLOYER COSTS</b>				
FICA, SBS AND MEDICARE (7.58%)	\$	4,798	\$	9,140
STATE OF ALASKA PERS (22%)	\$	13,926	\$	26,528
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	18,376	\$	33,625
<b>TOTAL</b>	\$	<b>37,100</b>	\$	<b>69,293</b>
7001 <b>MATERIALS &amp; SUPPLIES</b> - COST OF VARIOUS OFFICE SUPPLIES SUCH AS PRINTER PAPER, RECEIPT PAPERS, PENS, ETC.				
7002 <b>FACILITY REPAIR &amp; MAINTENANCE</b> - COSTS OF ROCK AND GRAVEL FOR MAINTAINING ROAD TO LANDFILL AND OTHER MISC. MAINTENANCE NEEDS				
7008 <b>NON-CAPITAL EQUIPMENT</b> - NO EXPENSES BUDGETED				
7010 <b>VEHICLE MAINTENANCE</b> - FOR PARTS & LABOR TO MAINTAIN & REPAIR TWO GARBAGE TRUCKS				
7015 <b>FUEL &amp; OIL - AUTOMOTIVE</b> - FUEL FOR GARBAGE TRUCKS				
7100 <b>UNIFORM, GEAR &amp; CLOTHING ALLOWANCE</b> - PPE SUCH AS RUBBER GLOVES, SAFETY GLASSES, EAR PROTECTION, HIGH VISABILITY RAIN GEAR, AS WELL AS A CLOTHING ALLOWANCE PER EMPLOYEE				
7501 <b>UTILITIES</b> - WATER, SEWER, AND ELECTRICAL				
7502 <b>PHONE/INTERNET</b> - ANNUAL ALLOTMENT FOR PHONE LANDLINE AND INTERNET SERVICE				
7515 <b>PERMITS, INSPECTIONS, &amp; COMPLIANCE</b> - COST FOR QUARTERLY COMPLIANCE TESTING & SUPPLIES, AS WELL AS DEC ANNUAL FEE FOR DOMESTIC WATER SYSTEMS				
7519 <b>PROFESSIONAL SERVICES CONTRACTUAL</b> - COST FOR BALER TECHNICAL SUPPORT & CDL RANDOM DRUG TESTING				
7621 <b>PUBLIC WORKS LABOR CHARGES</b> - COSTS INCURRED BY THE SANITATION DEPARTMENT FOR PUBLIC WORKS LABOR				
7622 <b>CHARGES FROM GARAGE</b> - COSTS INCURRED BY THE SANITATION DEPARTMENT FOR GARAGE LABOR TO REPAIR GARBAGE TRUCKS				
7629 <b>CHARGES FROM CAPITAL FACILITIES</b> - STAFF LABOR COSTS FOR CAPITAL FACILITIES				
7840 <b>SOLID WASTE SHIPPING &amp; DISPOSAL</b> - COSTS FOR SHIPPING & DISPOSAL OF MSW TO REPUBLIC SERVICES, SHIPPING COSTS FOR TIRE SHEAR & 3 MONTH TIRE REMOVAL PROCESS				



# CITY & BOROUGH OF WRANGELL

## FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



CITY & BOROUGH OF WRANGELL  
GATEWAY TO THE STIKINE

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

# APPENDICIES



# SCHEDULE OF BUDGET APPENDICIES:

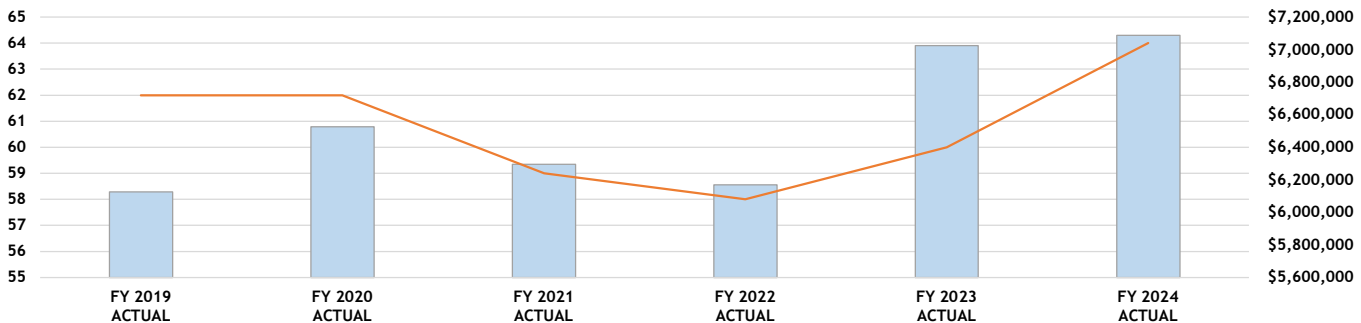
- APPENDIX 1: PERMANENT EMPLOYEE & PAYROLL HISTORICAL FIGURES
- APPENDIX 2: PROPERTY TAX ANALYSIS & ASSESSMENT CERTIFICATION
- APPENDIX 3: FUTURE DEBT SERVICE
- APPENDIX 4: SALES TAX HISTORICAL ANALYSIS
- APPENDIX 5: CAPITAL PROJECT SUMMARY

### APPENDIX I

#### SUMMARY OF PERMANENT EMPLOYEES W/ BENEFITS

DEPARTMENT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGETED
ADMINISTRATION	1	1	1	1	1	1	1
CLERK	1	1	1	1	1	1	1
FINANCE	5	5	4	5	5	5	5
FIRE/EMS	2	2	2	2	2	2	2
POLICE	8	7	7	7	7	8	7
DISPATCH	5	6	6	5	5	5	5
PUBLIC WORKS	6	8	6	6	6	6	7
GARAGE	3	1	1	1	2	2	2
FACILITIES MAINTENANCE	4	4	5	4	4	5	3
CAPITAL PROJECTS	0	0	0	0	0	0	3
ECO DEV / P&Z	1	1	1	1	1	2	2
LIBRARY	3	3	2	2	2	2	2
NOLAN CENTER	2	2	2	2	3	3	3
PARKS & RECREATION	3	3	3	3	3	4	4
LIGHT & POWER	6	6	6	6	6	4	4
WATER	2	2	2	2	1.5	2	2
PORT / HARBOR	6	6	6	6	6	7	8
SEWER	2	2	2	2	1.5	2	2
SANITATION	2	2	2	2	3	3	3
<b>TOTAL PERMANENT EMPLOYEES W/ BENEFITS</b>	<b>62</b>	<b>62</b>	<b>59</b>	<b>58</b>	<b>60</b>	<b>64</b>	<b>66</b>
PERMANENT EMPLOYEE PAYROLL COST	\$ 5,753,901	\$ 6,233,230	\$ 6,078,885	\$ 5,932,224	\$ 6,858,761	\$ 6,927,236	\$ 7,383,592
TEMPORARY EMPLOYEE PAYROLL COST	\$ 371,553	\$ 292,905	\$ 217,092	\$ 238,019	\$ 165,442	\$ 161,555	\$ 132,322
<b>TOTAL PAYROLL COST</b>	<b>\$ 6,125,454</b>	<b>\$ 6,526,135</b>	<b>\$ 6,295,977</b>	<b>\$ 6,170,243</b>	<b>\$ 7,024,203</b>	<b>\$ 7,088,791</b>	<b>\$ 7,515,914</b>
GROWTH Y/Y	n/a	6.54%	-3.53%	-2.00%	13.84%	0.92%	6.03%

TOTAL PAYROLL COST & FTEs BY FISCAL YEAR



THE SUMMARY ABOVE INDICATES THE AMOUNT OF PERMANENT (BENEFITED) EMPLOYEES BUDGETED FOR FY 2025 OPERATIONS. THIS IS DIFFERENT FROM FULL TIME EQUIVALENT (FTE) COUNT DISPLAYED ON EACH DEPARTMENT'S COVER PAGE AS FTE INDICATES THE NUMBER OF EMPLOYEES WORKING A 40-HOUR WORK WEEK WHILE PERMANENT EMPLOYEES COULD BE PRESCRIBED LESS WORKING HOURS DEPENDING ON THE NATURE OF THEIR POSITION.

IN ADDITION TO THE ABOVE PERMANENT EMPLOYEES WITH BENEFITS, THE BOROUGH EMPLOYS TEMPORARY EMPLOYEES IN VARIOUS DEPARTMENTS FOR SUCH THINGS AS LIFEGUARDS, THEATER WORKERS, SUMMER PARK MAINTENANCE, OFFICE RELIEF WORK, HARBOR SUMMER WORKERS, LIGHT DEPT. BRUSH CUTTERS AND VARIOUS OTHER WORKERS AS NEEDED FOR FILL IN AND SPECIAL SHORT TERM PROJECTS.



### APPENDIX II

CITY AND BOROUGH OF WRANGELL  
2025 ANNUAL BUDGET

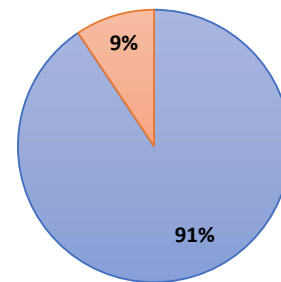
APPENDIX 2  
PROPERTY TAX REVENUE & MILL RATE ANALYSIS  
HISTORICAL ANALYSIS (UNAUDITED)

Property Tax Revenue for FY 2025			
	Assessed Value	MR/1000	Tax Revenue
Inside Service	207,088,784	0.975%	2,019,115.64
Outside Service	21,478,900	0.400%	85,915.60
<b>Total Property Taxes</b>	<b>228,567,684</b>		<b>2,105,031.24</b>

Weighted Average Per Mill Value:	
<b>Total Taxable Property</b>	
Inside Service Area	207,088,784 <b>A</b>
Outside Service Area	21,478,900 <b>B</b>
<b>Total</b>	<b>228,567,684</b> <b>C</b>
<b>WAMR = (A/C*12.75) + (B/C*4)</b>	<b>9.44</b>
<b>WAVPM = C/WAMR</b>	<b>24,222,507</b>

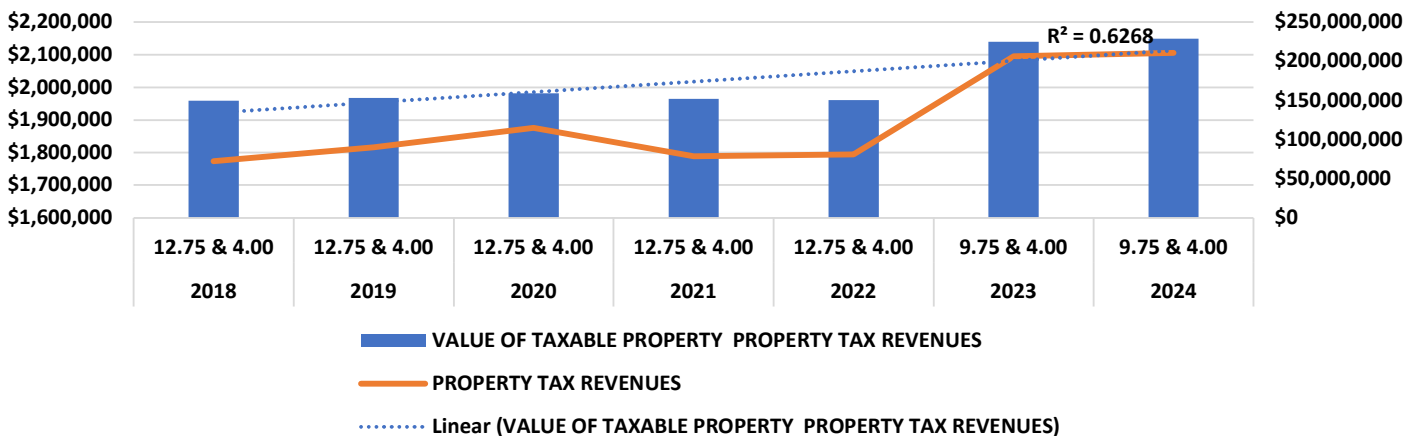
Taxable Property Value by Service Area

■ 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
2023	9.75 & 4.00	\$224,764,500	\$2,094,944
2024	9.75 & 4.00	\$228,567,684	\$2,105,031

PROPERTY TAX HISTORICAL ANALYSIS





# 2024 Certification of Assessment Roll City and Borough of Wrangell

May 23, 2024

## Certification

I, Michael C Renfro, Contract Assessor for the City and Borough of Wrangell, Alaska do hereby certify the following assessed values for the tax year 2024:

Total Assessed Value	387,170,700
Less exemptions	-158,603,016
<b>Total Taxable Assessed Value</b>	<b>228,567,684</b>

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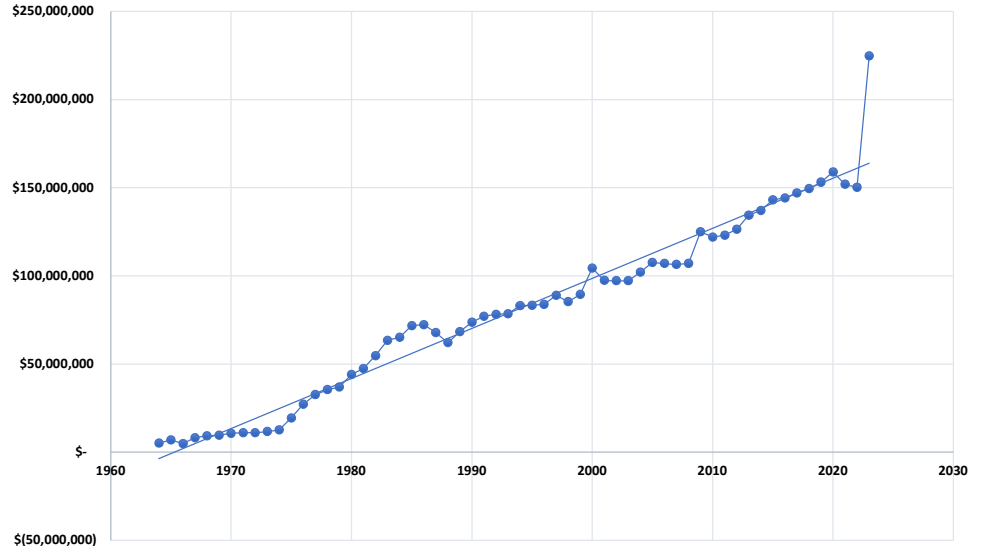
Michael C Renfro  
Contract Assessor  
Appraisal Company of Alaska



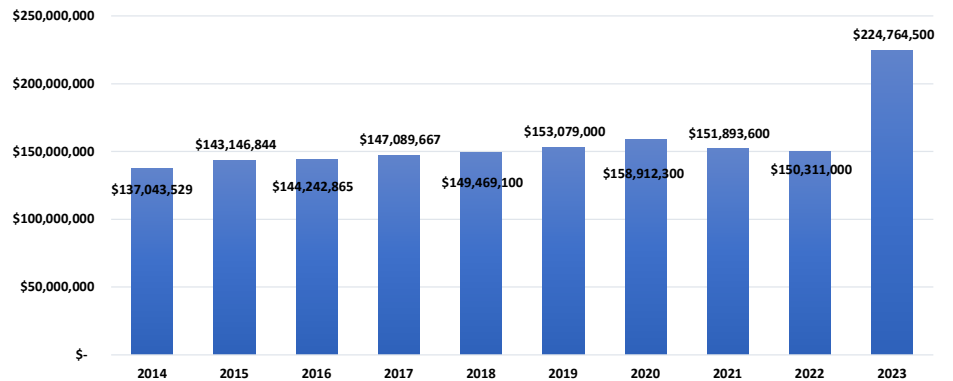
### HISTORICAL ASSESSMENT VALUES & MILL RATE

Tax Year	Assessed Value	Service Area Mill Rate	Outside Service Area Mill Rate
1964	\$ 4,992,681	21.00	N/A
1965	\$ 6,970,965	17.50	N/A
1966	\$ 4,774,406	19.00	N/A
1967	\$ 8,140,928	20.00	N/A
1968	\$ 9,263,922	20.00	N/A
1969	\$ 9,520,141	20.00	N/A
1970	\$ 10,675,128	18.00	N/A
1971	\$ 11,030,024	18.00	N/A
1972	\$ 10,986,166	18.00	N/A
1973	\$ 11,707,500	18.00	N/A
1974	\$ 12,621,904	19.40	N/A
1975	\$ 19,354,805	12.90	N/A
1976	\$ 27,165,729	12.90	N/A
1977	\$ 32,582,703	11.90	N/A
1978	\$ 35,454,087	14.90	N/A
1979	\$ 36,955,342	14.90	N/A
1980	\$ 44,022,246	12.90	N/A
1981	\$ 47,412,284	7.20	N/A
1982	\$ 54,737,723	6.20	N/A
1983	\$ 63,443,902	3.20	N/A
1984	\$ 65,139,118	5.60	N/A
1985	\$ 71,744,827	8.00	N/A
1986	\$ 72,348,169	12.50	N/A
1987	\$ 67,797,763	12.50	N/A
1988	\$ 62,031,434	11.00	N/A
1989	\$ 68,372,049	9.00	N/A
1990	\$ 73,717,114	9.00	N/A
1991	\$ 77,027,746	9.00	N/A
1992	\$ 78,135,521	9.00	N/A
1993	\$ 78,499,195	10.00	N/A
1994	\$ 83,056,656	10.00	N/A
1995	\$ 83,292,081	10.00	N/A
1996	\$ 83,752,046	10.00	N/A
1997	\$ 88,926,348	10.00	N/A
1998	\$ 85,346,976	10.00	N/A
1999	\$ 89,456,936	12.00	N/A
2000	\$ 104,365,100	12.00	N/A
2001	\$ 97,434,310	10.00	N/A
2002	\$ 97,241,474	10.00	N/A
2003	\$ 97,185,596	12.00	N/A
2004	\$ 102,160,888	12.00	N/A
2005	\$ 107,558,963	12.00	N/A
2006	\$ 107,045,137	12.00	N/A
2007	\$ 106,450,637	12.75	N/A
2008	\$ 107,113,113	12.75	N/A
2009	\$ 125,018,898	12.75	4.00
2010	\$ 121,950,067	12.75	4.00
2011	\$ 123,105,720	12.75	4.00
2012	\$ 126,422,574	12.75	4.00
2013	\$ 134,366,782	12.75	4.00
2014	\$ 137,043,529	12.75	4.00
2015	\$ 143,146,844	12.75	4.00
2016	\$ 144,242,865	12.75	4.00
2017	\$ 147,089,667	12.75	4.00
2018	\$ 149,469,100	12.75	4.00
2019	\$ 153,079,000	12.75	4.00
2020	\$ 158,912,300	12.75	4.00
2021	\$ 151,893,600	12.75	4.00
2022	\$ 150,311,000	12.75	4.00
2023	\$ 224,764,500	9.75	4.00
2024	\$ 228,567,684	9.75	4.00

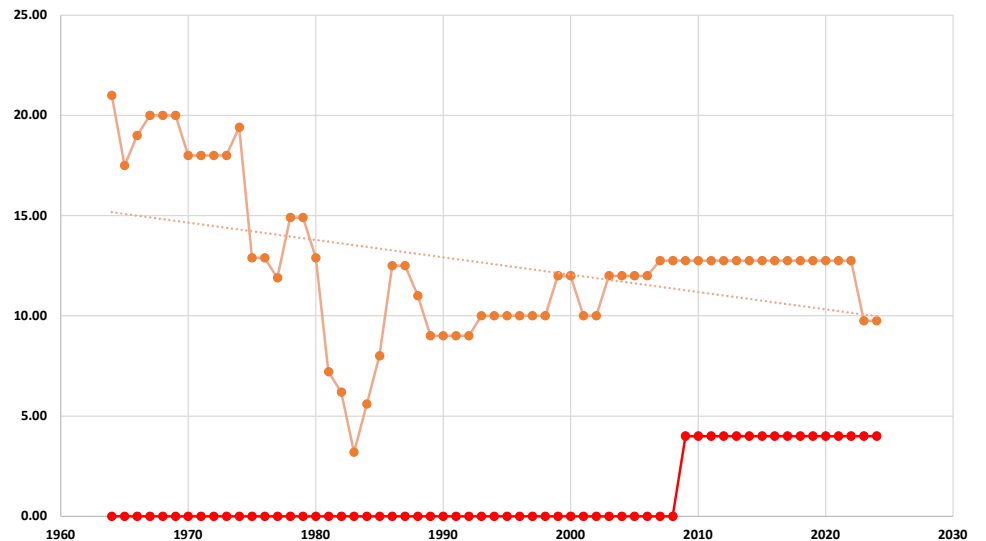
Assessed Value of Taxable Property (Historical)



CBW 10-YR ASSESSMENT HISTORY



CBW Adopted Mill Rate History

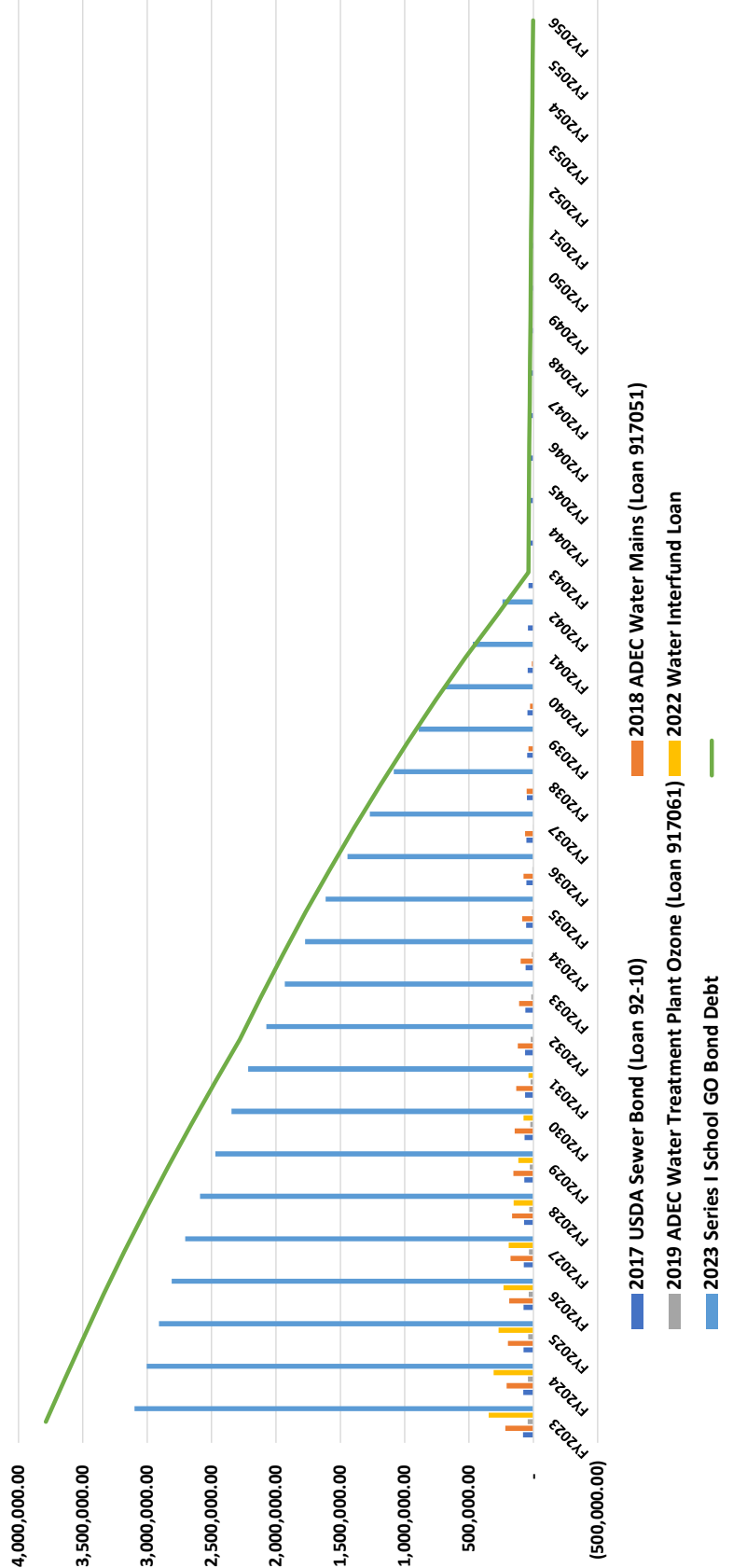


### APPENDIX III

#### CITY & BOROUGH OF WRANGELL OUTSTANDING DEBT SUMMARY

ID	Debt Instrument	Year of Maturity	Lending Agency	Original Principal Amount	FY 25 Balance - Beginning	Principal Due in FY 2025	Interest Due in FY 2025	Total Payments Due	FY 25 Ending Balance
1	2017 USDA Sewer Bond (Loan 92-10)	2057	United States Department of Agriculture - RD	\$ 91,000	\$ 78,662	\$ 1,780	\$ 1,466	\$ 3,246	\$ 76,882
2	2018 ADEC Water Mains (Loan 917051)	2041	Alaska Department of Environmental Conservation	\$ 226,710	\$ 206,954	\$ 9,804	\$ 3,401	\$ 13,205	\$ 197,150
3	2019 ADEC Water Treatment Plant Ozone (Loan 917061)	2038	Alaska Department of Environmental Conservation	\$ 57,251	\$ 41,820	\$ 2,707	\$ 627	\$ 3,334	\$ 39,113
4	2022 Water Interfund Loan	2032	City & Borough of Wrangell - General Fund	\$ 385,000	\$ 308,000	\$ 38,500	\$ -	\$ 38,500	\$ 269,500
5	2023 Series I School GO Bond Debt	2042	Alaska Municipal Bond Bank Authority	\$ 3,500,000	\$ 3,005,000	\$ 95,000	\$ 147,875	\$ 242,875	\$ 2,910,000

City and Borough of Wrangell Outstanding Debt Over Time







### APPENDIX IV

CITY AND BOROUGH OF  
2025 ANNUAL BUDGET (Revised 6/21/2024)  
Fund #22000

APPENDIX 4  
SALES TAX  
HISTORICAL ANALYSIS

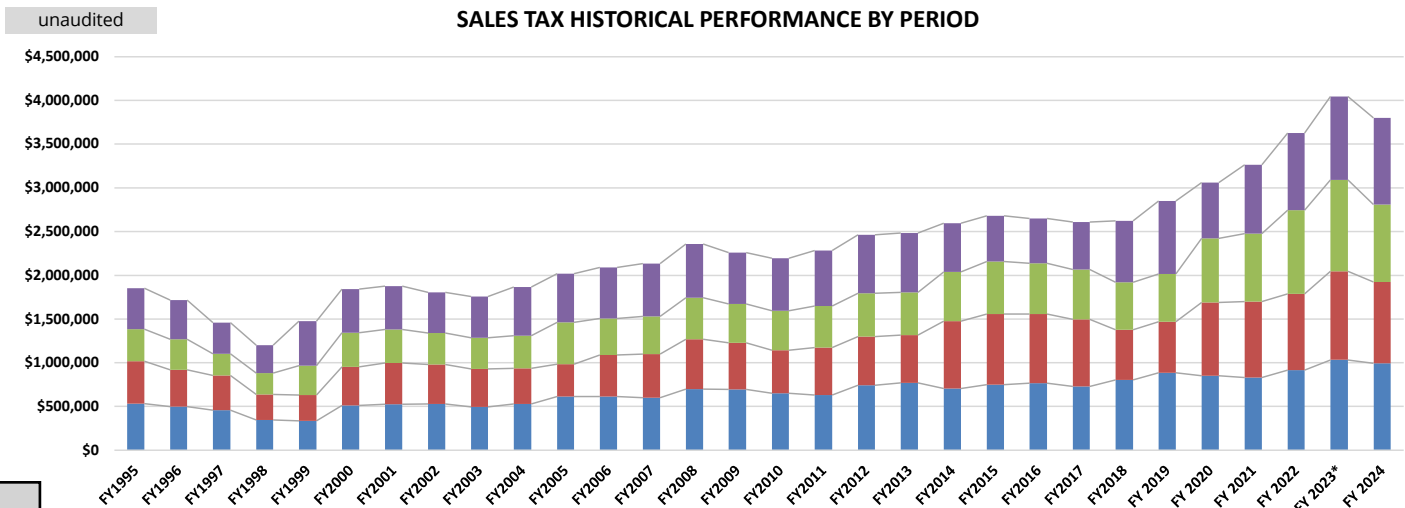
#### HISTORICAL SALES TAX REVENUE

Year	Tax Rate	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Revenue	Increase from PY
FY1995	7%	\$529,546	\$487,366	\$368,675	\$465,540	\$1,851,127	n/a
FY1996	7%	\$496,654	\$421,420	\$350,957	\$447,296	\$1,716,327	-7.3%
FY1997	7%	\$457,240	\$396,856	\$248,007	\$354,518	\$1,456,621	-15.1%
FY1998	7%	\$346,661	\$291,048	\$244,846	\$318,698	\$1,201,253	-17.5%
FY1999	7%	\$333,893	\$296,527	\$336,849	\$506,274	\$1,473,543	22.7%
FY2000	7%	\$512,850	\$439,626	\$389,246	\$500,618	\$1,842,340	25.0%
FY2001	7%	\$525,998	\$469,637	\$385,170	\$495,026	\$1,875,831	1.8%
FY2002	7%	\$526,995	\$451,193	\$363,005	\$465,904	\$1,807,097	-3.7%
FY2003	7%	\$493,820	\$434,721	\$356,469	\$472,293	\$1,757,303	-2.8%
FY2004	7%	\$526,703	\$409,916	\$373,305	\$556,537	\$1,866,461	6.2%
FY2005	7%	\$614,333	\$369,003	\$477,628	\$558,864	\$2,019,828	8.2%
FY2006	7%	\$613,706	\$474,372	\$418,968	\$583,586	\$2,090,632	3.5%
FY2007	7%	\$600,607	\$495,929	\$433,716	\$603,515	\$2,133,767	2.1%
FY2008	7%	\$699,196	\$568,352	\$476,560	\$613,203	\$2,357,311	10.5%
FY2009	7%	\$693,206	\$532,058	\$447,493	\$585,815	\$2,258,572	-4.2%
FY2010	7%	\$652,047	\$490,201	\$451,707	\$602,274	\$2,196,229	-2.8%
FY2011	7%	\$629,083	\$542,860	\$475,814	\$635,300	\$2,283,057	4.0%
FY2012	7%	\$744,137	\$553,631	\$495,827	\$670,084	\$2,463,679	7.9%
FY2013	7%	\$767,360	\$548,522	\$488,951	\$678,672	\$2,483,505	0.8%
FY2014	7%	\$705,145	\$768,295	\$565,197	\$558,897	\$2,597,534	4.6%
FY2015	7%	\$751,765	\$803,017	\$602,714	\$523,939	\$2,681,435	3.2%
FY2016	7%	\$766,613	\$791,052	\$579,668	\$512,831	\$2,650,164	-1.2%
FY2017	7%	\$727,983	\$767,539	\$570,930	\$542,667	\$2,609,119	-1.5%
FY2018	7%	\$803,093	\$574,863	\$541,133	\$701,176	\$2,620,265	0.4%
FY 2019	7%	\$883,372	\$586,356	\$544,692	\$835,583	\$2,850,003	8.8%
FY 2020	7%	\$851,296	\$837,770	\$734,594	\$636,698	\$3,060,358	7.4%
FY 2021	7%	\$830,704	\$869,678	\$775,268	\$789,259	\$3,264,910	6.7%
FY 2022	7%	\$912,940	\$872,255	\$960,772	\$881,321	\$3,627,288	11.1%
FY 2023*	7%	\$1,032,047	\$1,012,048	\$1,047,853	\$952,660	\$4,044,609	11.5%
FY 2024	7%	\$994,472	\$929,577	\$884,559	\$991,392	\$3,800,000	-6.0%

Source: City and Borough of Wrangell - Finance Department

#### Tickmark Legend

\* For the fiscal year identified, the distribution from the Sales Tax Fund to the WPSD Local Contribution Fund and the General Fund was \$22,899 greater due to additional accounts receivable being allocated at the fund level





### APPENDIX V

Proposed FY 2025 Capital Budget

Fund	Project #	Project Title	FY25 Local Funds	FY25 Loan Funds	FY25 Grant Funds	Total FY25 Capital Project Funds
General Fund CIP 11300	11003	Public Safety Building Rehabilitation	\$ 38,000.00	\$ -	\$ -	\$ 38,000.00
	11012	Sunset Garden Columbarium and Cemetery Expansion Project	\$ 260,000.00	\$ -	\$ -	\$ 260,000.00
	11014	PSB Underground Storage Tank Replacement	\$ 138,000.00	\$ -	\$ -	\$ 138,000.00
	11016	Airport Generator Project	\$ 43,000.00	\$ -	\$ -	\$ 43,000.00
	11018	McKinnon Street Underground Utilities and Road Construction	\$ 300,000.00	\$ -	\$ -	\$ 300,000.00
	11019	MS Roof Replacement Project	\$ -	\$ 766,161.00	\$ 694,339.00	\$ 1,460,500.00
Nolan Center CIP 21300	21001	Nolan Center Standby Generator Upgrades (2020 DHS-SHSP Grant)	\$ -	\$ -	\$ 220,000.00	\$ 220,000.00
P&R CIP 24300	24004	Mt. Dewey Trail Expansion Project (FLAP Grant)	\$ 34,367.81	\$ -	\$ 346,228.04	\$ 380,595.85
	24010	City Park Pavilion Replacement Project	\$ -	\$ -	\$ 130,671.45	\$ 130,671.45
School District 25300	25003	High School Elevator Modernization Project	\$ 270,000.00	\$ -	\$ -	\$ 270,000.00
	25004	High School Above-Ground Storage Tank (AST)	\$ 250,000.00	\$ -	\$ -	\$ 250,000.00
	25005	School Condition Survey	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00
WML&P CIP 70300	70006	Diesel Generator #5 Controls Upgrades	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00
	70008	12 MW Power Plant Upgrade Project	\$ 325,000.00	\$ -	\$ -	\$ 325,000.00
	70009	Generation Building Rehabilitation Design	\$ 350,000.00	\$ -	\$ -	\$ 350,000.00
	70010	Unit #1 Center Section Overhaul	\$ 520,000.00	\$ -	\$ -	\$ 520,000.00
Water Fund CIP 72300	72001	Water Treatment Plant Design (Loans/Grants)	\$ -	\$ 9,603,000.00	\$ 6,171,841.00	\$ 15,774,841.00
	72002	Reservoir Bypass Project (ARPA/LATCF/DCCED Grants)	\$ -	\$ -	\$ 3,566,711.81	\$ 3,566,711.81
Port & Harbor CIP 74300	74005	Meyers Chuck Float Replacement Project	\$ 1,376,185.00	\$ -	\$ -	\$ 1,376,185.00
	74006	Port & Harbor Security System Project (SHSP Grants)	\$ -	\$ -	\$ 252,537.00	\$ 252,537.00
	74008-10	Anode Project (T-Dock, Heritage, and MSC)	\$ 162,379.36	\$ -	\$ -	\$ 162,379.36
	74012	Shoemaker Harbor Ramp Replacement (Dingle Johnson Grant Match)	\$ 243,750.00	\$ -	\$ -	\$ 243,750.00
Sewer CIP 76300	76003	Zimovia Highway Sewer System Capacity Analysis	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00
	76007	WWTP Disinfection	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00
Sanitation CIP 78300	78003	SWTS Loading Dock (Denali Grant)	\$ 225,000.00	\$ -	\$ 250,000.00	\$ 475,000.00
	50001	Alder Top Phase II Utilities & Roadway Construction	\$ 1,750,000.00	\$ -	\$ -	\$ 1,750,000.00
Industrial Construction CIP 50300	52001	5th and 6th Ave Construction	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00
	52002	Phase I ESA Former Mill Site	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
<b>TOTALS</b>			\$ 6,575,682.17	\$ 10,369,161.00	\$ 11,632,328.30	\$ 28,577,171.47

Projects for which funding has been appropriated by State/Feds but not yet received:

Water Treatment Plant Design - CDS Grant	\$ -	\$ -	\$ -	\$ 2,500,000.00	\$ 2,500,000.00
Reservoir Bypass Project - CDS Grant	\$ -	\$ -	\$ -	\$ 2,080,000.00	\$ 2,080,000.00
Drinking Water Dams Improvements - State of Alaska DL Grant	\$ -	\$ -	\$ -	\$ 5,000,000.00	\$ 5,000,000.00
East Channel Emergency Access Route - State of Alaska DL Grant	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00
Skeet Range Improvements Phase II - ADF&G Hunter Access Program Grant	\$ 22,731.24	\$ 22,731.24	\$ -	\$ 204,581.20	\$ 227,312.44
<b>TOTALS</b>	\$ 22,731.24	\$ 22,731.24	\$ -	\$ 9,984,581.20	\$ 10,007,312.44



**CITY & BOROUGH OF WRANGELL**  
GATEWAY TO THE STIKINE

The FY 2025 Budget was  
Produced & Designed by the Borough  
Manager's Office, Finance Department  
and Marketing & Community Development  
Division.

Mason Villarma, Borough Manager  
Rob Marshall, Senior Staff Accountant  
Matt Henson, Marketing & Community  
Development Coordinator

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	June 25, 2024
	<u>Agenda Section</u>	<b>11</b>

**ORDINANCE No. 1057** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING SECTION 14.05.025, GENERAL MOORAGE CONDITIONS AND RESTRICTIONS, OF TITLE 14, HARBOR AND PORT FACILITIES, OF THE WRANGELL MUNICIPAL CODE, TO ADD A NEW SUBSECTION REQUIRING MARINE VESSEL INSURANCE OR ALTERNATIVELY TO REQUIRE USERS TO PAY A MOORAGE SURCHARGE

SUBMITTED BY:

Steve Miller, Port & Harbor Director

FISCAL NOTE:

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

Reviews/Approvals/Recommendations

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

ATTACHMENTS: 1. ORD 1057

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

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

**RECOMMENDATION MOTION:**  
Move to Approve Ordinance 1057.

**SUMMARY STATEMENT:**

At the Regular Assembly meeting held on June 11<sup>th</sup>, the following amendment were made and approved by the Assembly:

*...to amend the Ordinance to drop the liability coverage insurance requirement from \$300,000 to \$100,000 which includes salvage.*

*... to amend the Ordinance to strike the works “in excess of 29 feet in length”.*

*... to amend the Ordinance to restrict all surcharge funds received shall be restricted for the purpose of addressing derelict vessel disposal and salvage.*

**Those amendments are reflected in the final ordinance.**

The Port Commission held several meetings on vessel insurance. They held a public hearing on January 4, 2024, to approve moving the attached ordinance to the assembly for approval. There were no persons to be heard on the item at that meeting. They looked at Seward, AK, Whittier, AK, Anacortes Marina, WA (Private), Port of Anacortes, WA (City), Bellingham, WA, and Port Townsend, WA and compiled the attached Ordinance. The Port Commission approved the attached Ordinance with no amendments.

The Assembly held a joint work session with the Port Commission on March 7, 2024 and heard from community members (both for and against) on requiring vessel insurance.

Ordinance 1057 effectively accomplishes the following:

- It requires liability coverage (to include salvage insurance) for vessels 30ft+
- It establishes the CBW must be an additional insured for non-transient vessels.
- It points to the fee and rate schedule for a surcharge to be applied if the vessel owner opts out of coverage.
- It requires the harbor department to assess maneuverability of vessels beyond the breakwater at least once annually.

CITY AND BOROUGH OF WRANGELL, ALASKA  
ORDINANCE NO. 1057

AN ORDINANCE OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING SECTION 14.05.025, GENERAL MOORAGE CONDITIONS AND RESTRICTIONS, OF TITLE 14, HARBOR AND PORT FACILITIES, OF THE WRANGELL MUNICIPAL CODE, TO ADD A NEW SUBSECTION REQUIRING MARINE VESSEL INSURANCE OR ALTERNATIVELY TO REQUIRE USERS TO PAY A MOORAGE SURCHARGE.

[The changes to the existing code are shown as follows: the words that are underlined are to be added and the words that are **[bolded and in brackets are to be deleted]**.]

SEC. 1. Action. The purpose of this ordinance is to amend Section 14.05.025 of Chapter 14.05, Moorage, of the Wrangell Municipal Code, to add a requirement that all vessels using the Wrangell Ports & Harbors carry marine insurance or incur a higher moorage rate.

SEC. 2. Amendment. Section 14.05.025 General moorage conditions and restrictions, is amended to include a new subsection as follows:

**14.05.025 General moorage conditions and restrictions.**

A. Qualified Interest Required. Moorage may only be assigned to an applicant with a qualified interest in the vessel to which space is to be assigned.

B. Marine Insurance Required. Prior to obtaining a reserved moorage assignment, the owner of a vessel must:

1. As a condition of using Harbor facilities, vessels must provide the Harbormaster's Office with a certificate of insurance evidencing that they have liability coverage (to include salvage) in an amount not less than \$100,000. For non-transient vessels mooring within Borough Harbor facilities, the certificate of insurance shall name the City and Borough of Wrangell as an Additional Insured; or
2. Pay a non-refundable moorage surcharge per vessel foot per month. Such fees shall be established by the assembly, by resolution. A public hearing of the assembly shall be required on the resolution that establishes fees and rates. The funds collected from the moorage surcharge under this regulation shall be restricted for the purpose of derelict vessel disposal and vessel salvage. This surcharge does not constitute marine insurance.

C[B]. No Unpaid Charges. Moorage may only be assigned to an applicant who has no delinquent fees or unpaid fines.

D[C]. Use by Assigned Vessel Only. Reserved moorage space may only be used by the holder for the assigned vessel.

E[D]. No Assignment or Transfer. Moorage space shall not be assigned or transferred by the holder thereof and does not transfer with the sale or other disposition of the vessel except as provided in WMC 14.05.015(I). Moorage space shall not be involuntarily assigned or transferred by operation of law except as expressly provided in this title.

F. Maneuverability Assessment. The Harbor Department shall observe each vessel mooring in Borough harbor facilities maneuver their vessel beyond the breakwater no less than once annually.

SEC. 3. Severability. If any provision of this ordinance, or any application thereof to any person or circumstances is held invalid, the remainder of this ordinance and the application to all other persons or circumstances shall not be affected thereby.

SEC. 4. Classification. This ordinance is of a permanent nature and shall be codified in the Wrangell Municipal Code.

SEC. 5. Effective Date. This ordinance shall be effective upon adoption.

PASSED IN FIRST READING: June 11 \_\_\_\_\_, 2024

PASSED IN SECOND READING: \_\_\_\_\_, 2024

\_\_\_\_\_  
Patricia Gilbert, Borough Mayor

ATTEST: \_\_\_\_\_  
Kim Lane, MMC, Borough Clerk

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	June 25, 2024
	<u>Agenda Section</u>	<b>13</b>

Approval to hold a Special Assembly meeting on July 16, 2024, for the purpose of an Executive Session to rate the Proposals that were received for Municipal Legal Services

SUBMITTED BY:

Kim Lane, Borough Clerk

FISCAL NOTE:

<b>Expenditure Required:</b>	
<b>Amount Budgeted:</b>	
<b>Account Number(s):</b>	
<b>Account Name(s):</b>	
<b>Unencumbered Balance(s) (prior to expenditure):</b>	

Reviews/Approvals/Recommendations

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

ATTACHMENTS: 1. None.

**RECOMMENDATION MOTION:**  
Move to Approve holding a Special Assembly meeting on July 16, 2024, for the purpose of an Executive Session to rate the Proposals that were received for Municipal Legal Services.

**SUMMARY STATEMENT:** None.



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

<b><u>AGENDA ITEM TITLE:</u></b>	<b><u>DATE:</u></b>	June 25, 2024
	<b><u>Agenda Section</u></b>	<b>13</b>

ORDINANCE No. 1058 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING AND REPEALING-REPLACING CERTAIN SECTIONS OF CHAPTER 2.24 – ABSENTEE VOTING TO ALLOW FOR EARLY VOTING AND ELECTRONIC VOTING, IN THE WRANGELL MUNICIPAL CODE

**SUBMITTED BY:**

Kim Lane, MMC, Borough Clerk

**FISCAL NOTE:**

<b>Expenditure Required:</b>	
<b>Amount Budgeted:</b>	
<b>Account Number(s):</b>	
<b>Account Name(s):</b>	
<b>Unencumbered Balance(s) (prior to expenditure):</b>	

**Reviews/Approvals/Recommendations**

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

**ATTACHMENTS:** 1. Ord 1058.

**RECOMMENDATION MOTION:**  
Move to Approve First reading of Ordinance No. 1058 and move to a Second Reading with a Public Hearing to be held on July 23, 2024.

**SUMMARY STATEMENT:**

**EARLY VOTING:** This ordinance is being brought to the assembly to modify the elections section of the Code, essentially to allow for “Early Voting”. What that means is that for the 15 days prior to the election, voters who choose to vote in person (in my office) can do so by voting their ballot and placing it in the tabulator. What does that mean? Well, it means that the Clerk’s office would run the early voting just like election day. Currently, when someone wants to vote early in-person, they will fill out an Absentee Ballot Oath & Affidavit, vote their ballot, insert their ballot into a grey sleeve, place that ballot into the Absentee Ballot Oath & Affidavit, seal it, and then give it to me to keep secure. The new steps for the voter would be to provide identification for me to verify that they are on the official voter register, the voter would then sign the official voter register, vote their ballot and then insert it into the tabulator (just like on election day). On the official voter register (same one that the election workers will be using on election day), I will highlight the early voters name and signature, using a different color than what is used by the election workers, so that the workers will know that the voter voted early. This ensures an additional layer of security so that if a voter “accidentally” comes in and wants to vote on election day and they already voted early, the election worker will see that they already voted!

On the first day of early voting, using the tabulator, I will “open the polls”, using the same process as on election day. When someone comes to vote, they will have the security of knowing that their vote has gone through the tabulator and not just into an envelope for Canvass processing.

*Important.....* The counter on the tabulator will keep track of how many people have voted and I will be able to verify that number by the number of voters that have signed the official voter register AND by the number of ballots used. On election day, the same tabulator will be used, and the start number will of course be those who voted early.

I will maintain registers for Spoiled Ballots, Questioned Ballots (for those who do not appear on the official voter roll), Special Needs (for those who are not able to come in to vote and require a representative to transport their ballot), By-mail, and By-fax. Those ballots will need to be processed by the Canvass Board as normally done.

I have communicated with several other municipalities on this process, and it has been tried and well received. I am very excited to be able to modify this process and offer it to the voters! Some of the communities that are doing this are Fairbanks, Sitka, Kodiak Island Borough, City of Kodiak, and Bethel. Those are just the ones I know about.

Election time is SO exciting. I am so very happy to be able to evolve and change with the times and also, with the voter’s needs.

**ELECTRONIC VOTING:** Currently, a voter can vote electronically, by fax. Voting a ballot by fax is extremely outdated and really does not help the voters who will not be in town but do not have an address for voting by mail. However, I am not suggesting doing away with voting by fax. I am proposing that voting by email be added. I have checked with other municipalities in Alaska and those that I am aware of that allow for voting by email are Kenai, Anchorage, Ketchikan, Haines, Valdez, Fairbanks, Petersburg and Kodiak... to name a few. I am confident that with this process, we will allow more people the ability to vote in local elections.

CITY AND BOROUGH OF WRANGELL, ALASKA  
ORDINANCE NO. 1058

AN ORDINANCE OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING AND REPEALING AND REPLACING CERTAIN SECTIONS OF CHAPTER 2.24 – ABSENTEE VOTING TO ALLOW FOR EARLY VOTING AND ELECTRONIC VOTING, IN THE WRANGELL MUNICIPAL CODE

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

SEC. 1. Action. The purpose of this ordinance is to add Amend certain Sections of Chapter 2.24 to renumber the Sections and to add the provision for Early Voting, in the Wrangell Municipal Code.

SEC. 2. Amendment. Chapter 2.24 – Absentee Voting is hereby amended as follows:

**Chapter 2.24**

**EARLY AND ABSENTEE VOTING**

Sections:

- 2.24.010 Absentee voting permitted.
- ~~2.24.020 Application for absentee ballot.~~
- 2.24.030020 Absentee voting – early voting in person.
- 2.24.040030 Absentee voting by mail.
- 2.24.045040 Absentee voting by facsimilefax or email.
- 2.24.050 Absentee ballots – Replacements.
- 2.24.060 Absentee ballots – Emergency application.
- 2.24.070 Absentee ballots – Forwarding to canvass board.

**2.24.010 Absentee voting permitted.**

Any qualified elector of the borough may vote by absentee ballot.

~~2.24.020 Application for absentee ballot.~~

~~A person who seeks to vote by absentee ballot may make application to the borough clerk on a blank form to be furnished by the borough clerk for an official ballot, which application shall be made either in person or by, or by facsimile to the borough fax number. An absentee ballot faxed to any other fax number shall not be accepted. The borough form shall include the oath and affidavit of the absentee voter.]~~

SEC. 3. Amendment (Repealed and Replaced). Sections 2.24.030 through 2.24.045 are hereby repealed and replaced in its entirety, as follows:

**2.24.020 Absentee voting – early voting in person.**

- A. For fifteen (15) calendar days before an election, a qualified voter who meets the requirements set out in this section may vote in the location designated by the borough clerk, to be noticed as required in chapter 2.12 of the Wrangell Municipal Code.
- B. An election official shall verify that the voter's name and residence address appear on the official precinct register and shall require the voter to sign the precinct register. If the voter's name does not appear on the official precinct register, the voter shall be allowed to vote a questioned ballot.
- C. Once the election official has established voter eligibility, the election official shall issue a ballot to the voter.
- D. After the voter has marked the ballot, the voter shall deposit the ballot in the ballot box in the presence of the election supervisor or other election official unless the voter requests the election supervisor or other election official to deposit the ballot on the voter's behalf. The tabulation of early voting ballots may not begin before 8:00 p.m. on election day.
- E. Prior to the election, the borough clerk shall mark the precinct registers of those voters who voted early or give to the election board in the voter precinct a list of voters from the precinct who have voted early. If the voter who voted an early ballot returns to the voter's precinct on election day, the voter may not vote a regular ballot but may vote a questioned ballot.

**2.24.030 Absentee voting by mail.**

- A. Beginning January 1<sup>st</sup> of each election year, a qualified voter may apply for an absentee by-mail ballot with the borough clerk. The application shall be furnished by the borough clerk. A complete application must be received by the borough clerk not less than seven days before an election. The application shall include the address where the absentee ballot shall be mailed, the applicant's full local residence address where the absentee ballot shall be mailed, the applicant's full local residence address, a voter identifier (such as a voter identification number, last four digits of social security number, or date of birth), and the applicant's signature.
- B. After receipt of an application, the borough clerk or designee shall verify the applicant is a qualified voter, and once verified, shall send the absentee by-mail ballot, instructions, and return envelope to the applicant by at least first-class mail. The ballot and materials shall be sent as soon as they are ready for distribution. The return envelope sent with the materials shall be addressed to the borough clerk. The absentee by-mail voter is responsible for postage.
- C. The voted absentee by-mail ballot must be delivered to the borough clerk or an election official before polls close on election day or postmarked on or before election day and

received by the borough clerk no later than 12:00 p.m., Alaska time, the Thursday immediately following the election. Ballot envelopes received after that time shall not be opened but shall be marked “invalid” with the date of receipt noted thereon and shall be preserved with other ballots of the election.

- D. The borough clerk shall maintain a record of the name of each voter to whom an absentee by-mail ballot is sent. The record must list the date on which the ballot is mailed and the date on which the ballot is received by the borough clerk. Prior to the election, the borough clerk shall mark the precinct registers of those voters who voted by mail. If a voter who was issued an absentee by-mail ballot by mail returns to the voter’s precinct on election day, the voter may not vote a regular ballot at the polling place unless the voter first surrenders to the election board the absentee ballot that was issued to the voter. If the voter does not have the absentee by-mail ballot to surrender, the voter may vote a questioned ballot. Surrendered absentee by-mail ballots collected by the election board shall be returned to the borough clerk.

**2.24.040 Absentee voting by [facsimile]fax or email.**

- A. Beginning January 1<sup>st</sup> of each election year, a qualified voter may apply for a ballot to be sent by fax or email. The application shall be furnished by the borough clerk.
- B. Any request received at least ten days before election day shall be processed; requests received after this time may be processed subject to the availability of staff and resources. Absent uniformed services voters or an overseas voter may apply at any time so long as the faxed ballot or emailed ballot is received by 4:00 p.m. Alaska time on the day before election day.
- C. The borough clerk shall not satisfy requests received after 4:00 p.m. Alaska time on the day before the election for which the ballot is sought.
- D. In order to receive a ballot, the request by the qualified voter must include on their application:
1. The applicant's first, middle, and last name and their residence address;
  2. The Alaska residence address of the voter, other than an overseas voter qualifying under AS 15.05.011;
  3. The method for receiving the ballot by electronic transmission;
  4. The information necessary for the voter to receive the ballot by electronic transmission;
  5. The voter's signature;
  6. A telephone number where the voter can be contacted;
  7. A form of identification. The form of identification provided must be the voter's:
    - a. Voter registration number;
    - b. Last four digits of the voter's social security number;
    - c. Date of birth;
    - d. Alaska driver's license number; or
    - e. Alaska State identification number; and

8. Acknowledgement that a marked or unmarked ballot sent by fax or email is less secure than a ballot cast by mail or in person, and acceptance of this risk by acknowledging the following statement on the application:

“I understand and agree that by using fax or email transmission to return my marked ballot, I am voluntarily waiving my right to a secret ballot to the extent necessary to process my ballot.”

- E. Ballots will be electronically transmitted to the borough clerk, as stated in the application. Ballots that are mailed shall be handled according to Section 2.24.030.
- F. Ballots received by fax or by email shall be stored in a secure location by the borough clerk and processed by the canvass board.
- G. Deadlines for returning ballot.
1. *Return by mail.* The voter shall mark the ballot on or before the date of the election and shall use a mail service at least equal to first class and mail the ballot not later than the day of the election to the borough clerk. The ballot may not be counted unless it is:
    - a. Postmarked on or before election day and received borough clerk no later than 12:00 p.m., Alaska time, the Thursday immediately following the election.
  2. *Return electronically.* A voter who returns the ballot by fax or email must comply with the same deadlines as for voting in person on or before the closing of the election.
    - a. Voted ballots received by fax or email no later than 8:00 p.m. on election day are timely.
- H. Processing of completed faxed or emailed ballots.
1. When a completed ballot is received by fax or email, the borough clerk or election official will note the date of receipt on the fax or email ballot application and, if the ballot is received on election day, the time of receipt.
  2. Ballots returned by fax or email with a missing or mismatched signature shall be processed in accordance with 2.28.040.
  3. The borough clerk shall mark faxed and emailed ballots on the official voter register. A ballot transmitted by fax or email shall be processed in the following manner:
    - a. The borough clerk will transfer the information from the electronically transmitted ballot to the official absentee ballot for the purpose of counting by optically scanned tabulation. The deputy clerk or another member of

borough staff shall witness and attest to the accurate transfer of information. The official absentee ballot and the printed copy of the electronically transmitted ballot shall be placed in a secrecy sleeve.

- b. The borough clerk shall seal the secrecy sleeve in an outer envelope of the type used for absentee ballots returned by mail and seal the envelope.
- c. The borough clerk shall attach the voter identification portion to the outer envelope.
- d. The borough clerk shall place the sealed envelope in a secure location for the canvass board to process.

Faxed and emailed ballots shall be processed using the procedure above, even though this procedure may reveal to one or more election officials the manner in which a particular voter cast his or her ballot. However, it shall be unlawful to display a ballot transmitted by fax or email in a manner revealing the way in which a particular voter cast his or her ballot to any person other than the borough clerk or an election official.

SEC. 4. Severability. If any provision of this ordinance, or any application thereof to any person or circumstances is held invalid, the remainder of this ordinance and the application to all other persons or circumstances shall not be affected thereby.

SEC. 5. Classification. This ordinance is of a permanent nature and shall be codified in the Wrangell Municipal Code.

SEC. 6. Effective Date. This ordinance shall be effective upon adoption.

PASSED IN FIRST READING: \_\_\_\_\_, 2024

PASSED IN SECOND READING: \_\_\_\_\_, 2024

\_\_\_\_\_  
Patricia Gilbert, Borough Mayor

ATTEST: \_\_\_\_\_  
Kim Lane, MMC, Borough Clerk

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	June 25, 2024
	<u>Agenda Section</u>	<b>13</b>

**RESOLUTION No. 06-24-1871** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2024 BUDGET BY TRANSFERRING \$247,625 FROM THE SECURE RURAL SCHOOLS FUND TO THE DEBT SERVICE FUND FOR SERVICING GENERAL OBLIGATION BOND DEBT

SUBMITTED BY:

Mason Villarma, Borough Manager

FISCAL NOTE:

<b>Expenditure Required:</b>		
FY 24: \$247,625	FY 25:	26: \$
<b>Amount Budgeted:</b>		
	24	
<b>Account Number(s):</b>		
	Detail provided below	
<b>Account Name(s):</b>		
	Detail provided below	
<b>Unencumbered Balance(s) (prior to expenditure):</b>		
	Detail provided below	

Reviews/Approvals/Recommendations

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

ATTACHMENTS: 1. RES 06-24-1871.

**RECOMMENDATION MOTION:**  
*Move to approve Resolution No. 06-24-1871.*

**SUMMARY STATEMENT:**  
As promised to the voters, the General Obligation Bonds raised to leverage a school major maintenance grant match, were to be paid back through the secure rural schools fund. This item allows for secure rural schools funds in the amount of \$247,625 to be transferred to the debt service fund for payment. The principal and interest breakdown are summarized below. The estimated SRS Fund balance is \$1.861M after the payment.

Bond Principal: \$95,000  
Bond Interest: \$152,625



CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO. 06-24-1871

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2024 BUDGET BY TRANSFERRING \$247,625 FROM THE SECURE RURAL SCHOOLS FUND TO THE DEBT SERVICE FUND FOR SERVICING GENERAL OBLIGATION BOND DEBT

WHEREAS, the Borough issued general obligation bond debt in February 2023 in the amount of \$3,500,000; and

WHEREAS, the bonds were approved by voters in the October 2022 election; and

WHEREAS, while repayment of the bonds is secured by the voters, the Borough pledged to the public that the Secure Rural Schools fund would cover the debt service; and

WHEREAS, the FY 2024 Budget erroneously omitted the transfer from the SRS fund to the Debt Service Fund.

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

Section 1. The SRS Fund, for the Fiscal Year 2024 is amended to reflect a transfer to the Debt Service Fund in the amount of \$247,625.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 25th DAY OF JUNE 2024.

CITY & BOROUGH OF WRANGELL

\_\_\_\_\_  
Patricia Gilbert, Borough Mayor

ATTEST: \_\_\_\_\_  
Kim Lane, MMC, Borough Clerk

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	June 25, 2024
	<u>Agenda Section</u>	<b>13</b>

Approval of the amended Employee Handbook

<u>SUBMITTED BY:</u>
Mason Villarma, Borough Manager

<u>FISCAL NOTE:</u>		
<b>Expenditure Required:</b>		
FY 24: \$	FY 25:	26: \$
<b>Amount Budgeted:</b>		
24		
<b>Account Number(s):</b>		
Detail provided below		
<b>Account Name(s):</b>		
Detail provided below		
<b>Unencumbered Balance(s) (prior to expenditure):</b>		
Detail provided below		

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

ATTACHMENTS: 1. Employee Handbook

**RECOMMENDATION MOTION:**  
*Move to approve the Amended Employee Handbook, as presented.*

**SUMMARY STATEMENT:**

This Employee Handbook revision is being brought forward for purposes of providing general consistency stemming from the recently negotiated and ratified collective bargaining agreement. Critical changes include the following:

- 1) Process for conversion from sick and vacation leave to Paid Time-Off (Section 5.4.2). All employees have the option to cash-out sick leave over the new PTO cap. However, union

employees are cashed out at 10 percent and non-union employees are cashed out at 25 percent.

- 2) The rate of accrual of PTO (Section 5.4.1).
- 3) The timing of evaluations and step increases (evaluations to occur prior to June 1st of each year. Step increases to occur on July 1 on eligible years. Union employees receive them every odd fiscal year, while non-union employees receive them each year with a satisfactory evaluation.
- 4) The new cap for PTO is 680 hours total (Section 5.4.4).
- 5) Upon retirement or termination, 520 hours of PTO can be cashed out at the employee's current rate (Section 5.4.5).
- 6) All employees are entitled to a cash-out of 80 hours of PTO if they meet the conditions set forth in Section 5.4.6.
- 7) Cost of living adjustments will be evaluated in advance of each new fiscal year and applied to non-union positions. Union position wages increase in accordance with the collective bargaining agreement only.



# EMPLOYEE HANDBOOK

Revised and Approved September 2023(DATE)

CITY & BOROUGH OF WRANGELL  
SOUTHEAST ALASKA

We pride ourselves on being a hard-working and resilient community that reflects the best in authentic Alaskan values.

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Style Definition: TOC 2

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## CHAPTER 1 - GENERAL PROVISIONS

**1.1 Authority.** The provisions set forth herein have been adopted pursuant to Section 3.58.010 of the Wrangell Municipal Code, and together constitute the Borough's personnel system, as authorized by AS 29.20.410.

**1.2 General Purpose.** This Employee Handbook is designed to provide employees of the City and Borough of Wrangell with information about policies affecting their employment. Employees are required to read, understand and comply with all provisions of these personnel policies which describes many of their responsibilities and outlines the programs developed by the City and Borough of Wrangell for their benefit. If any of these policies are found to be in conflict or out of compliance with any state or federal rules, policies, or laws, those requirements will take precedent over this policy.

In addition, these policies are intended to:

**1.2.1** Ensure that the Borough is positioned to recruit and retain the best personnel available for municipal service;

**1.2.2** Furnish sound training, supervision, and administrative direction;

**1.2.3** Establish probationary periods for new regular employees and standards of work performance and conduct for all employees;

**1.2.4** Promote opportunities in municipal service based on merit;

**1.2.5** Provide a mechanism for municipal employees to voice their concerns and to ensure their grievances are heard and meaningfully considered; and,

**1.2.6** Promote a work environment that is conducive to both personal and professional growth;

**1.2.7** Ensure a safe and healthy work environment.

**1.3 Extent of Rights Conferred by these Policies.** None of the benefits or policies set forth herein are intended to confer any rights or privileges upon employees or to entitle them to be or remain employed by the City and Borough of Wrangell. The policies set forth in this handbook are not intended to create a contract, nor are they to be construed to constitute contractual obligations of any kind or a contract of employment between the City and Borough of Wrangell and any of its employees.

**1.4 Scope.** Except for those instances in which these policies conflict with the provisions of a negotiated contract, or with any federal, state or local law, they shall apply to all of the Borough's non-elected employees. These policies are not applicable to the Borough's election officials, members of the Borough Assembly, or individuals appointed to Borough boards and commissions, unless such individuals are simultaneously employed by the Borough. Some Borough employees belong to the IBEW union. These policies apply to all employees. When there is a difference between the Personnel Policies and the Collective Bargaining Agreement

for union employees, the Collective Bargaining Agreement will be followed for union employees only.

**1.5 History.** The City and Borough of Wrangell is a home rule borough with an Assembly–Manager form of government. There is a seven-member Borough Assembly, which includes an elected Mayor. Wrangell incorporated as a city on June 15, 1903, became a home rule city in October 1960, and became a Borough in May 2008.

#### **1.6 Organization of Authority.**

**1.6.1 Borough Assembly.** The Borough Assembly establishes personnel policies and rules, including employee classifications and the Borough’s Salary Schedule. The Borough Assembly will adopt or provide for rules and policies, resolutions, or ordinances concerning personnel policies and other measures that promote the hiring and retention of capable, diligent, and honest employees, to be administered by the Borough Manager and will prescribe the workdays and holidays to be observed by the various offices and departments of the City and Borough of Wrangell.

**1.6.2 Borough Manager.** The Borough Manager serves as HR Representative and may authorize a designee to serve as Personnel Officer upon written notification. The Borough Manager or designee shall be responsible for assisting in the preparation and maintenance of the Borough’s Employee Classification Plan and its Salary Schedule and shall perform such other duties as may be required to enforce the policies and procedures set forth herein. All matters relating to the Borough’s personnel shall be routed to the Borough Manager or designee, who shall maintain a complete system of personnel files and records. The Borough Manager or designee may perform any or all of these duties and responsibilities or assign them to another Borough employee at their discretion.

**1.7 Authority to Modify.** These policies cannot anticipate every circumstance or question that may arise during the course of Borough employment. The City and Borough of Wrangell reserves the right to revise, supplement, or rescind any policies or portion of the Employee Handbook from time to time as it deems appropriate, in its sole and absolute discretion. Employees will be notified of such changes to these personnel policies as they occur.

**1.7.1 Procedure to Modify.** The Borough Manager shall recommend revisions to these policies based upon the Borough’s needs, the goal of increasing the effectiveness and productivity of its employees, the requirements of applicable state and federal laws, and the Borough Code. Such revisions shall become effective once approved by resolution of the Borough Assembly, and shall be applicable to all Borough employees, unless otherwise specified. Employees shall be notified in writing of any changes prior to their implementation and shall be required to sign a form acknowledging their receipt and

understanding of such changes. Should an employee have any questions regarding any policy or procedure, it is the employee's responsibility to seek clarification from a supervisor, the HR Representative designee, or the Borough Manager.

**1.8 Authority to Interpret Policies.** The Borough Manager, as the Borough's Chief Administrator and HR Representative, has final authority with respect to the interpretation of any provisions of these policies.

**1.9 Authority to Vary from Strict Interpretation.** Unless otherwise required by federal, state, or local law, and in the interest of fairness, the Borough Manager shall have the authority to relax the rules and procedures established by these policies when their strict application as to a person or situation would result in undue hardship to an employee or the Borough.

**THIS EMPLOYEE HANDBOOK, DATED ~~SEPTEMBER 26, 2023~~ (DATE), SUPERSEDES ALL PREVIOUS VERSIONS.**

## CHAPTER 2 - EMPLOYEE CLASSIFICATIONS

**2.1 Purpose.** The Borough's Employee Classification Plan is intended to serve as a tool for assisting with the management of the Borough's personnel system, such as establishing appropriate performance standards, effectively administering employee salaries and benefits, and better equipping the Borough to more properly assess its staffing needs. The following provisions clarify the definitions of employment classifications so that employees understand their employment status and benefit eligibility.

**2.1.1 No Guarantee of Minimum Employment Term or Work Hours.** Employees assigned to a position defined below are not entitled to a term of employment for any specified period, or to work or to be paid for any minimum or maximum number of hours in a day, week or other period. The number of hours an employee works in any period is dependent upon the City and Borough of Wrangell's needs and will be determined by management. An employee who believes the work performed or required for a position is inconsistent with the category assigned to the position may request a review of the position's assigned classification but is not entitled to the benefits of a different classification until formally modified.

**2.2 Classifications Subject to Ongoing Review.** The Borough shall from time to time review the Borough's Employee Classification Plan and make updates to it as necessary and shall assign a classification and salary range to each position and make such reassignments to account for the reassignment of work duties, the reorganization of departments, or the addition or removal of positions.

**2.3 Non-Employees.** Volunteers, contractors, consultants and the elected and appointed members of boards, committees, commissions are not considered to be Borough employees. Notwithstanding that fact, non-employees who work with the Borough are expected to comply with the general standards of conduct applicable to bona fide Borough employees.

**2.4 Classifications.** All employees shall be classified according to the following designations:

**2.4.1 Regular Employees.** Those who have been hired to work for the Borough on either a full-time or part-time basis, and for whom no specific term of employment has been established.

**a. Full-Time Employees.** Those who are not in a temporary or on-call position and who are regularly scheduled to work at least 30 hours per week. Regular full-time employees are generally eligible for the Borough's employee benefits programs, subject to their respective terms, conditions, and limitations.

- b. Part-Time Employees.** Employees who are not assigned to a temporary or on-call position and who are regularly scheduled to work less than 30 hours per week, but at least 15 hours per week. Regular part-time employees may be eligible for some benefits sponsored by the City and Borough of Wrangell, subject to their respective terms, conditions, and limitations.

**2.4.2 Temporary Employees.** Those who are hired on an interim basis to temporarily work for a predetermined period that does not extend beyond six (6) calendar months. While they receive all legally mandated benefits (such as Social Security and workers' compensation insurance), they are ineligible for all the City and Borough of Wrangell's other benefit programs. Temporary Employees may be terminated at any time with or without cause, without prior notice, and without a right to any right to a pre- or post-deprivation hearing regarding their termination.

- a. Temporary Part-Time Employees.** Those who are hired on an interim basis to work up to a maximum of 15 hours per week. Temporary part-time employees may exceed the six-month maximum period; however, they are not to exceed 15 hours of work per week on average over twelve (12) calendar months.

**2.4.3 Exempt or Nonexempt.** Each position is designated as either exempt or nonexempt. A position's classification as exempt or nonexempt may be changed by the Borough as it deems necessary.

- a. Nonexempt.** Nonexempt employees are generally entitled to overtime pay under the specific provisions of federal and Alaska law.
- b. Exempt.** In contrast, exempt employees are excluded from specific provisions of federal and state wage and hour laws, and as a result are generally ineligible for overtime pay. The following positions are currently classified as exempt positions:

- i. Borough Manager
- ii. Deputy Manager
- iii. Borough Clerk
- iv. Finance Director
- v. Controller
- vi. Police Chief
- vii. Public Works Director
- viii. Capital Facilities Director
- ix. Construction and Facilities Manager
- x. Electric Utility Superintendent
- xi. Library Director
- xii. Port Director

- xiii. Parks and Recreation Director
- xiv. Fire Chief
- xv. Nolan Center Director
- xvi. Economic Development Director
- xvii. Any other position so designated by the Borough Assembly

**2.5 Positions Exempted from the Borough's Classified Service.** Certain positions are expressly excluded from the Borough's classified service. As such, those Borough employees whose positions fall within the following classifications are employed at will, may at any time be dismissed with or without cause, and are not eligible to challenge any employment action by means of the Borough's employee grievance or appeals processes:

**2.5.1** Temporary or other non-regular employees.

**2.5.2** Certain positions designated as confidential/managerial in nature by the Borough Assembly.

**2.6 Confidential / Managerial Positions.** Pursuant to AS 29.20.410, the Borough Assembly has designated certain positions as confidential/managerial in nature and they are, as a result, excluded from the Borough's classified service. Confidential/managerial positions are determined by ordinance. Those individuals who serve in these positions are employed at will, may be dismissed at any time with or without cause, and are not eligible to challenge employment actions by means of the Borough's grievance or appeals procedures. The Borough's managerial/confidential positions include:

**2.6.1** Borough Manager

**2.6.2** Borough Clerk

**2.6.3** Any other position so designated by the Borough Assembly

**2.7 Job Descriptions.** The City and Borough of Wrangell shall maintain accurate job descriptions for all positions within the municipality. Each description includes the job title, employee classification, department/site where work is performed, supervisor, salary grade, distinguishing career features, essential duties and responsibilities, knowledge and skills, abilities, physical demands, education and experience, licenses, and certificates, and working conditions. Some job descriptions may contain additional requirements and information.

**2.7.1 Purpose of Job Descriptions.** The City and Borough of Wrangell maintains job descriptions to aid in orienting new employees to their jobs, to identify the requirements of each position, to establish hiring criteria, to set standards for employee performance evaluations, and to establish a basis for making reasonable accommodations for individuals with disabilities and to determine if transitional work opportunities exist.

**2.7.2 Preparation of Job Descriptions.** The Borough Manager and hiring Department Director prepare job descriptions when new positions are created. Existing job descriptions are also reviewed and revised to ensure that they are up to date. Job descriptions may also be rewritten periodically to reflect any changes in the position's duties and responsibilities. All employees will be expected to help ensure that their job descriptions are accurate, current, and reflect the work done by the employee within the position. All job descriptions are subject to approval by the Borough Assembly by resolution. Any changes to the wage and grade table shall be conducted separately.

**2.7.3 Job Descriptions Not All-Inclusive.** Employees should remember that job descriptions do not necessarily cover every task or duty that might be assigned, and that additional responsibilities may be assigned as necessary. Employees should contact their supervisor if they have any questions or concerns about their job description.

## CHAPTER 3 - RECRUITMENT AND HIRING

**3.1 Statement of Recruitment and Hiring Philosophy.** The recruitment, appointment, and promotion of employees is made on the basis of merit, except for employees appointed to confidential or managerial positions that have been designated by ordinance to be appointed by the Borough Assembly. The City and Borough of Wrangell believes that the work conditions, wages, and benefits it offers to its employees are competitive with those offered by other area employers for similar work. If employees have concerns about work conditions or compensation, they are strongly encouraged to voice these concerns openly and directly to their supervisors.

**3.2 Recruitment and Job Posting.** The City and Borough of Wrangell provides employees with an opportunity to indicate their interest in open positions and advance within the municipality according to their skills and experience. In general, notices of all job openings are posted, although the Borough reserves its right to refrain from posting a particular opening when it is in the best interest of the Borough and approved by the Borough Manager.

**3.2.1 General Posting Practices.** Job posting is a way to inform employees and the public of openings and to identify qualified and interested applicants who might not otherwise be known to the hiring manager. Other recruiting sources may also be used to fill open positions in the best interest of the municipality. Job openings will be posted both in the workplace and advertised outside of the City and Borough of Wrangell and will normally remain open for a minimum of ~~fourteen-ten~~ (14-10) days. Each job posting notice will include the dates of the posting period, job title, department, location, and may include a job summary, essential duties, and qualifications (required skills and abilities) or how to obtain this information.

~~**3.2.2 Job Posting for Positions Within Collective Bargaining Unit.** For positions covered under the IBEW Collective Bargaining Agreement, the position will be posted both internally and externally concurrently. If qualified employees apply within five (5) working days of Notice of Vacancy posting, they will be considered by the Employer before other applications are considered from outside the bargaining unit, to those departments with IBEW represented positions for five (5) business days prior to any external posting. Applicants will be reviewed in accordance with the Collective Bargaining Agreement. Being considered is no guarantee of a transfer or a promotion. The Employer shall make their determination of qualified bargaining unit applications within five (5) working days following the employee application.~~

**3.3 Employment Applications.** The City and Borough of Wrangell accepts applications for employment only when it is actively recruiting to fill that position. It does not accept any

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unsolicited applications or resumés and will not hold an application on file to consider in the event of any upcoming or future vacancy.

**3.3.1 Application Requirements Mandatory.** To be considered eligible for Borough employment, applicants must submit a new application form for every position for which they apply. The Borough may maintain a pool of applications for temporary positions advertised within the same season.

**3.3.2 Accuracy of Information.** The City and Borough of Wrangell relies upon the accuracy of information contained in the employment application, as well as the accuracy of other data presented throughout the hiring process and employment. Any misrepresentations, falsification, or material omission in any of this information or data may result in the exclusion of the individual from further consideration for employment or, if the person has already been hired, may be grounds for discipline up to and including termination of employment.

**3.4 Pre-Employment Background Investigations.** Applicants are required to consent to a criminal background investigation as a condition of employment and may be subsequently required at any time during the individual's term of employment with the Borough. Failure to cooperate with or pass such a background check shall make an applicant ineligible for employment with the Borough and shall be grounds for termination for those who are already employed by the Borough. All background investigations are conducted in conformity with the Federal Fair Credit Reporting Act, the Americans with Disabilities Act, and applicable state and federal privacy and antidiscrimination laws. Information obtained as the result of a background check shall be kept confidential to the extent permitted by law.

**3.4.1 Disqualification Criteria Policy.** A criminal conviction, whether a misdemeanor or felony, will not automatically disqualify or exclude from employment. You are required to provide true and complete information during the recruitment and selection process. If you intentionally or unintentionally conceal or otherwise provide a false, statement of material fact in your application submission it will result in permanent loss of eligibility for employment. No individual shall be permitted to work for the City and Borough of Wrangell if the results of the background check show that the person has a charge pending against them.

**3.5 Pre-Employment Reference Checks.** To ensure that individuals who join the City and Borough of Wrangell are well qualified and have a strong potential to be productive and successful, it is the policy of the City and Borough of Wrangell to check the professional and employment references of all applicants being considered for hire.

**3.5.1 Borough's Response to Requests for Employment References.** The City and Borough of Wrangell will respond to all reference check inquiries from other employers.

Responses to such inquiries will confirm only dates of employment, wage rates, and position(s) held. No additional employment data will be released without a written authorization and release signed by the individual who is the subject of the inquiry.

**3.6 Pre-Employment Drug Screening.** Offers of Borough employment are conditioned upon a prospective permanent employee's ability to successfully pass a pre-employment drug screening prior to the individual's first date of employment. After an offer has been made to an applicant entering a designated job category, a drug test will be required at the City and Borough of Wrangell's expense by a health professional of the City and Borough of Wrangell's choice. The offer of employment and assignment to duties is contingent upon satisfactory completion of these requirements. Information on an employee's medical condition or history will be kept separate from other employee information and maintained confidentially, to the extent permitted by law. Access to pre-employment drug screening results information will be limited to those who have a legitimate need to know, and the disclosure of such results will comply with all other applicable provisions of Alaska law.

**3.7 Appointments.** Appointments are made by the Borough Manager in consultation with applicable Department Directors. No offer of employment, transfer, or promotion is valid unless expressly authorized in writing by the Borough Manager and shall not take effect until the starting date specified in that writing.

**3.7.1 Temporary Appointments.** Individuals may be appointed to temporary positions to complete special projects or to meet the Borough's seasonal needs. Such individuals may not continue within that position for any period longer than six months within any twelve-month period. Temporary employees shall not accrue leave, receive holiday pay, or be eligible for Borough-sponsored health or retirement benefits. Temporary employees are employed at will, may be terminated at any time with or without cause, and are ineligible to contest employment actions by means of the Borough's employee grievance and appeal procedures.

**3.7.2 Emergency Appointments.** Notwithstanding any other provisions of these policies, and subject only to the requirements of the City and Borough of Wrangell Code of Ordinances and any other applicable federal or state laws, the Borough Manager may, in the event of an emergency that threatens the health and safety of the residents of the Borough, employ an individual using standards that vary from the Borough's general employment procedures, for a period no longer than 30 days, for the purpose of addressing such emergency. When necessary, an extension may be granted at the approval of the Borough Assembly.

**3.8 Probationary Period.** All regular employees are subject to a probationary period, which is intended to permit the Borough to evaluate the employee's ability to meet established performance goals and to determine whether the employee is suitable for a specific position

Employees in their probationary period are eligible for some benefits sponsored by the City and Borough of Wrangell, subject to the terms, conditions, and limitations of each respective benefit program.

**3.8.1 Length of Probationary Period.** Unless a longer probationary period is specified in an employee's job description, all new and rehired employees work on a probationary basis for the first 180 calendar days after their date of hire.

**3.8.2 Transfers and Promotions Subject to Probationary Period.** Employees who are promoted or transferred to a new position within the City and Borough of Wrangell must complete a new probationary period of the same length. Employees subject to a secondary probationary period due to promotion or transfer do not experience any loss of vested benefits. Any employee who, in the sole judgment of management, is not successful in the new position can be removed from that position at any time during the new position's probationary period. If this occurs, the employee may be allowed to return to his or her former job or to a comparable job for which the employee is qualified, depending on the availability of such positions and the City and Borough of Wrangell's needs. An employee removed from a new position has no right to a hearing or appeal of this decision.

**3.8.3 Extension of Probationary Period.** Any significant absence will automatically extend a probationary period by the length of the absence. In addition, if the City and Borough of Wrangell determines that the designated probationary period does not allow sufficient time to thoroughly evaluate the employee's performance, the probationary period may be extended for up to 90 days. In cases where the probationary period is extended, the affected employee will be notified in writing.

**3.8.4 Completion of Probationary Period.** Only those hours actually worked shall be credited against an employee's probationary period. If a temporary employee is later hired on a permanent basis, at the Borough Manager's sole discretion, any hours worked during that period may be credited against the employee's probationary period. Upon satisfactory completion of the probationary period, new employees will be reassigned to "regular" employee classification.

**3.8.5 Dismissal During Probationary Period.** Employees are deemed to be employed at will during the probationary period and may be dismissed at any time before its expiration with or without cause, and without advance notice. The dismissal of a probationary employee is final and is not subject to review according to the Borough's employee grievance or appeals procedures.

**3.9 Employment of Minors.** The Borough shall at all times adhere to the requirements of federal and state law regarding the permitted hours, minimum age and permissible working conditions for individuals under the age of 18.

**3.9.1 Borough Manager Approval Required.** No minor may be employed by the Borough, nor may a minor employee's duties be altered, without the express written authorization of the Borough Manager.

**3.10 Employment of Relatives.** The employment of relatives or individuals involved in a dating relationship in the same area of an organization may cause serious conflicts and problems with favoritism and employee morale. In addition to claims of partiality in treatment at work, personal conflicts from outside the work environment can carry over into day-to-day working relationships. The policies set forth herein shall apply to all employees, regardless of gender or sexual orientation.

**3.10.1 Definitions.** For purposes of this policy, terms and phrases shall have the following meanings:

- a. ***“Immediate family member”*** means a person's spouse and the following individuals, whether in a full, half, or step relationship to the person: parent, child, brother, sister, grandparent, or grandchild; and the following individuals related to the person's spouse, whether in a full, half, or step relationship to the spouse: parent, child, brother, sister, grandparent, or grandchild. Persons related by adoption are treated the same as persons related by blood. —means the individual's spouse or significant other, parent, step parent, grandparent, child, step-child, adopted child, sibling or step-sibling; Or the spouse's or significant other's parent, step-parent, child, step-child, adopted child, sibling or step-sibling; or any other person other than those previously listed who is currently living in the same household with, or is legally dependent upon the employee.
- b. ***“Domestic partner”*** means a person cohabitating with the employee in a committed relationship with the intent to reside together indefinitely where each person is each other's sole domestic partner and both parties are responsible for the common welfare of the other.
- c. ***“Dating relationship”*** means an intimate association primarily characterized by the expectation of affectionate or romantic involvement over a period of time. The term does not include a casual relationship or an association between persons in a business or social context.

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**3.10.2 Appointment Prohibited under Certain Circumstances.** Except as provided in subsections (3.10.3) and (3.10.6) of this section, a person may not be appointed to employment with the borough if, upon his or her appointment, the person would be in:

- a. A position under the direct supervision of an immediate relative, domestic partner, or anyone with whom he or she is in a dating relationship;
- b. A position in which the person directly supervises an immediate relative, domestic partner, or anyone with whom he or she is in a dating relationship; or
- c. A position in which the person and an immediate relative, domestic partner, or anyone with whom he or she is in a dating relationship, work directly under and report to the same supervisor.

**3.10.3 Current Employees – Relatives of Current Employees.** Subsection (a) of this section does not prohibit a current employee from continuing to be employed by the borough provided that the current employee may not be transferred, reassigned, or promoted to a position in which he or she would be under the direct supervision of, or directly supervise, an immediate relative, domestic partner, or anyone with whom he or she is in a dating relationship, or to a position in which the current employee and an immediate relative, domestic partner, or anyone with whom he or she is in a dating relationship would work directly under and report to the same supervisor.

- a. An immediate relative or domestic partner of a current employee, or a person in a dating relationship with a current employee, may not hold a position in which that person is under the direct supervision of, or directly supervises, or works directly under and reports to the same supervisor as the current employee.

**3.10.4 Employees or Applicants Related to the Borough Manager.** An immediate relative of the Borough Manager, a domestic partner of the Borough Manager, or anyone with whom the Borough Manager is in a dating relationship, may not be appointed to a position of employment with the Borough without the prior approval of the Borough Assembly. A current employee may not, without the approval of the Borough Assembly, continue their employment with the Borough if an immediate relative of the employee, the employee's domestic partner, or anyone with whom the employee is in a dating relationship, is hired as the Borough Manager.

**3.10.5 Borough Recourse.** If, after appointment to Borough employment, two employees become immediate relatives or domestic partners, or if a dating relationship is established between them, and those employees hold positions that are in one of the supervisory or reporting situations, the Borough Manager will take steps to transfer one of the employees to another open position if such position exists and is suitable; if a transfer cannot be accomplished due to the unavailability or unsuitability of an open position, the Borough Manager may reassign the supervisory or reporting

responsibilities of one of the employees to another employee who is not so related or, if necessary, one of the employees must resign, or the Borough Manager may terminate one of the employees. All decisions on transfer, reassignment, resignation, or termination, shall be made by the Borough Manager and will be based on the best interests of the Borough. The Borough Manager's decisions shall be final. In other cases where a conflict or the potential for conflict arises because of the relationship between employees, even if there is no line of authority or reporting involved, the employees may be separated by reassignment or terminated from employment.

**3.10.6 Duty to Disclose.** Employees must immediately disclose to the Borough Manager the circumstances in which he or she would be required to supervise the work of an immediate family member, as defined in Section 3.10.1.

**3.11 Compliance with Immigration Laws.** The City and Borough of Wrangell is committed to employing only those authorized to work in the United States and does not unlawfully discriminate on the basis of citizenship or national origin. In compliance with the Immigration Reform and Control Act of 1986, each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility. This documentation will be photocopied and attached to the Employment Verification Form I-9. Former employees who are rehired must also complete the form if they have not completed an I-9 with the City and Borough of Wrangell within the past three years, or if their previous I-9 is no longer retained or valid. Verification Form I-9 and documentation must be completed by the employee's third working day, or that employee cannot remain with the City and Borough of Wrangell.

Employees with questions or seeking more information on immigration law issues are encouraged to contact the HR Representative. Employees may raise questions or complaints about immigration law compliance without fear of reprisal.

## CHAPTER 4 - WAGE AND SALARY ADMINISTRATION

**4.1 General.** The City and Borough of Wrangell's Wage and Grade Tables were created to achieve consistent pay practices, to comply with applicable labor laws, to reflect the Borough's commitment to Equal Employment Opportunity, and to offer competitive salaries within the labor market. Although every effort is made to offer employees competitive wages, local economic conditions are also a factor in setting wages. Because recruiting and retaining talented employees is critical to success, the City and Borough of Wrangell is committed to paying its employees equitable wages that reflect the requirements and responsibilities of their positions and are comparable to the pay received by similarly situated employees in the local labor market.

**4.2 Rates of Pay.** Compensation for every position is determined by several factors, including the essential duties and responsibilities of the job, and salary survey data on the pay practices of other employers. The City and Borough of Wrangell will periodically review its Wage and Grade Table and restructure it as necessary.

**4.2.1 Wage and Grade Table.** Rates of pay shall be established in a Wage and Grade Table maintained by the Borough Manager. The Wage and Grade Table shall include a range of salaries for each position. When an individual is hired to fill a position, they are automatically assigned a rate of pay equal to the base step for that position in the Wage and Grade Table. If the Borough Manager, in consultation with or recommended by an applicable Department Director, determines that the individual possesses skills, education or experience greater than that required for the position, the Borough Manager may, in his or her discretion, assign the employee a starting pay at a higher initial level than that reflected within the Wage and Grade Table.

**4.2.2 Updates to Wage and Grade Table.** The Borough Manager shall from time to time review the Wage and Grade Tables to determine whether adjustments should be made. Review shall be at the Borough Manager or a Department Director's discretion and shall be approved by the Borough Assembly. Adjustments to the Wage & Grade Table may be made at any time, if necessary.

**4.3 Salary Adjustments.** In general, adjustments to an employee's rate of pay shall occur only as provided by this section.

**4.3.1 Step Increases.** Step increase pay adjustments may be awarded in conjunction with the performance evaluation process. Generally, employees become more valuable the longer they are employed by an organization and step increases are a way to reward employees for their length of service. Non-union employee Sstep increases function such that each year, on July 1<sup>st</sup> upon the employee's anniversary of date of hire under the current

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position, the employee shall receive a one-step increase subject to a satisfactory performance evaluation, until reaching the final step on the salary schedule, providing such step is funded in that fiscal year's budget. For employees who have reached the final step on the Wage and Grade Table subject to a satisfactory performance evaluation, a one-time annual payment, equivalent to a single step increase, will be granted, provided such payment is funded in that fiscal year's budget. Such payment shall not increase the base salary. Step increases for union employees are prescribed in accordance with the terms of collective bargaining agreement.

4.3.2 Performance evaluations shall be completed by June 1 of each year. Any dispute over an employee's performance evaluation shall be subject to the grievance procedure as outlined in this handbook.

**4.3.24.3.3 Step Increases Upon Promotion or Transfer.** Department Directors shall be responsible for an employee's assignment to another position when changes and responsibilities justify such action, subject to the approval of the Borough Manager. Employees' requests for changes in position classification shall be forwarded to their respective Department Directors. The entry wage rate for new hires in the job classification shall generally be Step 1, although above-grade appointments may be made in exception to this as outlined in 4.2.1.

- a. **Step Increases for Temporary Appointments.** With the employee's consent, an employee may be assigned to duties of a higher classification for purposes of training or a demonstration of skill for a period of up to six months without change of classification for pay purposes. This should not be construed, however, to prevent a Department Director from assigning an employee to duties of a higher classification for temporary periods to cover for an employee on PTO vacation, sick leave, or for some other need as approved by the Borough Manager. All regular employees who are assigned to perform the work of a higher-rated classification shall be paid for time worked, at the higher rate classification. Assignment of an employee to a higher-rated classification or a classification that provides for a wage increase of at least three percent (3%) without an increase in pay shall be generally limited to bona fide training situations. To meet the needs of service when a leadman, foreman or Department Director is absent, an employee, if qualified and needed, will be designated by the applicable Department Director to perform the duties of the person absent. This designation will also be approved by the Borough Manager. The employee will be paid for all hours worked at a rate equal to the higher position. In the event an employee is directed by his or her Department Director to fill a position lower than his or her normally paid position, he or she will be paid their current rate of pay for all time worked in the lower position.



**4.3.4 Merit Increases.** Merit increases may be made at any time to recognize outstanding performance of duty based on written recommendations of the Department Director and approved by the Borough Manager. All merit increases should be evidenced by a Personnel Transaction Form.

**4.3.3**

**4.4 Other Pay Provisions.**

**4.4.1 Swing/Graveyard Shift Pay.** Any regular employee working within the defined hours of swing shift will receive an additional one dollar (\$1.00) per hour for all hours worked. Any regular employee working within the defined hours of graveyard shift will receive an additional two dollars (\$2.00) per hour for all hours worked. This shift differential pay shall be added to the employee's base hourly rate of pay before the computation of any applicable overtime rate. The normal work time for shift employees shall be when 75% of their time is scheduled between 7:00 a.m. to 5:00 p.m. for day shift, 3:00 p.m. to 1:00 a.m. for swing shift, and 11:00 p.m. to 9:00 a.m. for third or graveyard shift, unless mutually agreed otherwise.

**4.4.2 On Call Pay.** If an employee is put on On-Call status, the employee is to remain at home and ready to work at a moment's notice. This pay status will generally be used for the Police Department but could in certain cases be used by other departments. In the event an employee is asked to be On Call, the employee will be paid the minimum wage as set forth by the State of Alaska for each hour the employee is On Call. If an employee is being paid On- Call pay and is called to work, they will be paid for any hours worked at their regular pay or overtime if applicable. They will not receive any minimum hours for the call out.

**4.4.3 Standby Pay.** Occasionally, the needs of the Borough will require that employees be put on Standby Status. Employees shall receive \$6.00 per hour while on Standby. Standby time is a period of time, in addition to an employee's normal work schedule, during which an employee is not working but is required to restrict activities and be available for return to work. An employee is not considered to be on Standby Status unless he/she has been given at least twenty-four (24) hours advance notice of their assignment to Standby Status by their supervisor or Department Director. Each Standby assignment shall be for no less than eight hours.

- a. An employee shall not receive Standby pay for hours actually worked or for hours reimbursed by a call-back minimum.
- b. Standby duty requires the employee so assigned to:

- i. Be available for the Employer to contact at all hours by a communication device(s) designated and provided by the Employer;
- ii. Respond immediately to calls for his/her service; and,
- iii. Refrain from activities that might impair his/her ability to perform his/her assigned duties should he/she be called out.

**4.5 Timekeeping.** Each employee is responsible for accurately recording all time worked. Federal laws require the City and Borough of Wrangell to keep an accurate record of time worked in order to calculate employee pay and benefits. Time worked is all of the time actually spent on the job performing assigned duties. It is essential to also correctly record all time not worked, including but not limited to time spent on ~~PTO sick leave, vacation~~ leave, leave without pay, worker's compensation, family leave, or jury duty.

**4.5.1 Time Entry.** Timesheets are entered by employees and approved by Department Directors through the Employee Portal system. Each employee will have their own secure login and access to the Employee Portal. Time shall be recorded in increments of 15 minutes (.25 hours). It is the employee's responsibility to certify the accuracy of all time recorded. The employee's supervisor will review and then approve the time record before submitting it for payroll processing.

**4.5.2 Modifications to Timesheets.** Changes on time sheets that involve an employee's rate of pay or hours worked shall be brought to the attention of the employee involved and documented in writing. Copies of an employee's time sheet shall be made available for inspection if requested by the employee.

**4.5.3 Falsification of Timesheet Information.** Altering, falsifying or tampering with time records or recording time on another employee's time record may result in disciplinary action, up to and including termination of employment. A Department Director or supervisor may submit a timesheet on behalf of an absent employee; any necessary changes will be made upon the employee's return with the payroll coordinator and approved by the supervisor.

**4.6 Pay Periods and Pay Dates.** All employees are paid bi-weekly. Each paycheck will include earnings for all work performed through the end of the previous payroll period. Employees should review their paycheck to be sure all wages and deductions are correct. If an employee has any questions concerning their paycheck, they should contact the Finance Department.

**4.6.1 Direct Deposit.** Direct Deposit is the City and Borough of Wrangell's preferred method of issuing payroll to employees. To utilize direct deposit employees must provide written authorization via the "Direct Deposit Authorization Form." Direct Deposit will remain in effect until changed by the employee. Employees will receive an itemized statement

of wages and deductions through the Employee Portal when the City and Borough of Wrangell makes direct deposits.

**4.6.2 Pay Advances.** In the event of a personal emergency, employees may submit a written request for a pay advance through their supervisor to the Borough Manager, indicating the nature of the emergency involved. The Borough Manager will evaluate the request and determine whether a pay advance can be granted. Pay advances will be limited to time worked based on net pay through the day the pay advance is being paid. Pay advances shall be limited to no more than one per quarter.

**4.6.3 Administrative Pay Corrections.** The City and Borough of Wrangell takes all reasonable steps to ensure that employees receive the correct amount of pay in each paycheck and that employees are paid promptly on the scheduled payday. In the unlikely event that there is an error in the amount of pay that an employee receives, the employee should promptly bring the discrepancy to the attention of the Finance Department so that corrections can be made as quickly as possible. Corrections exceeding \$150.00 will be made within five (5) business days of learning of the need for the correction. Corrections up to \$150.00 will be made in the next regular payroll.

**4.6.4 Pay Deductions.** The law requires that the City and Borough of Wrangell make certain deductions from every employee's compensation. This may include court ordered deductions. In addition, the City and Borough of Wrangell may make deductions required for an employee's participation in optional employee benefits programs, as authorized by the employee. Questions concerning such deductions should be directed to the Finance Department.

#### **4.7 Workday and Workweek.**

**4.7.1 Regular Employees.** The normal work schedule for all regular employees, other than members of the Borough Police Department, is 8 hours a day, 5 days a week. The workweek begins on Sunday and ends on Saturday. Supervisors will advise employees of the times their schedules will normally begin and end. Staffing needs and operational demands may necessitate variations in starting and ending times, as well as variations in the total hours that may be scheduled each day and week.

**4.7.2 Shift Employees.** Work schedules for shift employees shall be posted by the 25th of the month covering the succeeding month. An employee may exchange a scheduled day off for another day if the employee's supervisor and any other affected employee agree; however, if such an exchange would cause an employee to accrue overtime, it is subject to preapproval as set forth in Section 4.8. All shift employees shall have at least eight (8) hours of relief between shifts. Any employee not having an eight (8) hour break between

shifts shall be paid the overtime rate for those hours falling during the eight (8) hour relief period.

**4.7.3 Emergency Scheduling.** In the event of an emergency or circumstances with considerable risk occurring outside the normal working hours, an employee shall be required to respond to a request by a supervisor of the Borough for assistance. Absent exigent circumstances, an employee who fails to respond to a request for emergency assistance is subject to disciplinary action or dismissal.

**4.7.4 Flexible Scheduling.** Flexible scheduling, or flextime, is available in some cases to allow employees to vary their starting and ending times each day within established limits. Flextime may be possible if a mutually workable schedule can be negotiated with the supervisor involved. However, such issues as staffing needs, the employee's performance, and the nature of the job will be considered before approval of flextime. Employees should consult their supervisor to request participation in the flextime program. All requests for flexible scheduling are subject to final approval by the Borough Manager.

**4.7.5 Reporting for Duty.** Employees shall be ready to begin work at the start of a shift and shall not discontinue active work until the end of the scheduled shift.

**4.8 Overtime and Double Time Pay.** There may be times when the City and Borough of Wrangell cannot meet its operating requirements or other needs during regular working hours. If this happens, the City and Borough may give employees the opportunity to work overtime and try to distribute overtime assignments fairly among all employees who are qualified to perform the required work.

**4.8.1 Preapproval Required.** All overtime must be preapproved by an employee's supervisor.

**4.8.2 Employees Eligible for Overtime Pay.** Nonexempt employees will receive overtime pay for all time worked in excess of 8 hours per day or 40 hours per workweek, in accordance with federal and state wage and hour laws and Borough policy. ~~PTO/Vacation, sick~~ leave and holidays will be counted as hours worked for the purpose of calculating overtime. Overtime pay shall be at the rate of one and one-half times the employee's regular rate of pay. For employees assigned to work a regular schedule of four 10-hour shifts per week, all time worked in excess of 10 hours per day or in excess of 40 hours straight time during any one week shall be considered overtime.

**4.8.3 Double Time Pay for Hours Worked on Borough Holidays.** Holidays worked shall be paid at the double-time rate, plus the holiday pay at straight time.

**4.8.4 Double Time Pay for Work During Scheduled ~~Vacations~~Leave.** In the event an employee is asked to work during his or her ~~vacations~~scheduled leave time, the employee shall receive the double time rate of pay for all hours worked in addition to his or her ~~vacation-PTO~~ pay. The employee may have the option to not receive ~~PTO~~ ~~vacation~~ pay and have those ~~PTO~~ ~~vacation~~ hours credited back to his or her accrued ~~PTO~~ ~~vacation~~ time.

**4.8.5 Call Out/ Call Back Pay.** In the event an employee is called back to work outside of his or her normal work schedule, he or she will receive a minimum of two (2) hours pay at the double time rate. For all hours worked during the call out, in excess of the first two (2) hours, he or she shall receive overtime at the rate of double time. The call out time begins when the call is placed to the employee and ends once the employee completes the work and returns to their work location if the work is performed off-site. If an employee who was called back to work and has completed his or her assignment and left, is again called back to work, he or she will not receive another minimum if the time of return is within the previous two (2) hour minimum.

- a. **When Call Back Pay Inapplicable.** The provision granting employees a minimum of two hours overtime when called back to work does not apply to scheduled overtime, scheduled meetings, or overtime worked as a continuance of the normal workday. Overtime or a meeting is considered “scheduled” if the employee has been notified of such no later than the end of the normal workday in which the overtime or meeting is scheduled. As an example, an employee would only be entitled to one-half hour overtime if the completion of a task required an employee to work an additional one-half hour immediately following the end of the normal workday.

**4.9 Business Travel.** The City and Borough of Wrangell will reimburse employees for reasonable business travel expenses incurred while on assignments away from the normal work location. Both the Department Director and the Borough Manager must approve all business travel in advance. Employees should contact their supervisor for guidance and assistance on procedures related to travel arrangements, travel advances, expense reports, reimbursement for specific expenses, or any other business travel issues. Abuse of this business travel policy, including falsifying expense reports to reflect costs not incurred by the employee, can be grounds for disciplinary action, up to and including termination of employment.

**4.9.1 Covered Expenses.** When approved, the actual costs of travel, lodging, and other expenses directly related to accomplishing business travel objectives will be reimbursed by the City and Borough of Wrangell. Employees are expected to limit expenses to reasonable amounts. Expenses that generally will be reimbursed include (a) airfare or ferry fare for travel in coach or economy class or the lowest available fare; (b) car rental fees; (c) fares for shuttle or airport bus services, where available; costs of

public transportation for other ground travel; (d) taxi fares, only when there is no less expensive alternative; and, (e) mileage costs as approved by the IRS for use of personal cars with prior approval.

**4.9.2 Per Diem.** In addition to the travel expenses listed above, a per diem allowance of up to \$60.00 per day will be provided as follows:

~~The per diem allowance shall be reduced by one fourth (1/4th) the daily rate for each meal (lunch and dinner only) that is provided free to the employee while on Borough travel.~~

**4.9.3 No Loss of Wages for Travel.** When assigned to travel for the Borough, employees will not suffer a loss in wages. If an employee is authorized to travel during their normal workday, those hours would be included as hours worked. If an employee is authorized to travel on their normal day off, the employee shall be compensated for travel time not to exceed 8 hours at the employee's straight time hourly rate.

**4.9.4 Accident Reports.** Employees who are involved in an accident while traveling on Borough business must promptly report the incident to their immediate supervisor.

**4.9.5 Cash Advances for Travel.** Cash advances to cover reasonable anticipated expenses may be made to employees, after travel has been approved. Employees should submit a written request to their supervisor when travel advances are needed.

**4.9.6 Travel Expense Reports.** When travel is completed, employees should submit completed travel expense reports within 7 days. Reports should be accompanied by receipts for all individual expenses except for meals, which do not need receipts. Reports shall contain a brief summary of travel activities such as training certificates, conference highlights or meeting accomplishments.

## CHAPTER 5 - EMPLOYEE BENEFITS ADMINISTRATION

**5.1 Eligibility for Benefits.** The City and Borough of Wrangell provides a wide range of benefits to its employees. A number of these programs, such as Medicare, workers' compensation, state disability, and unemployment insurance, are available to all employees in the manner prescribed by law. Several additional benefits programs are offered to employees who are eligible to participate. Benefits eligibility is dependent upon a variety of factors, including employee classification. Employees can ask their supervisor to identify the programs for which they are eligible. Additional details of many of these programs follow.

**5.2 Classes of Employee Benefits.** The Borough offers the following benefits programs to its employees, subject to various eligibility and program requirements. Employees should direct questions regarding the benefits described in this chapter to their supervisor, the HR Representative designee, or the Borough Manager.

AFLAC	Jury Duty / Witness Leave	PERS Retirement Plan
Auto Mileage Reimbursement	Life Insurance	PERS Supplemental Benefits
Bereavement Leave	Medical Insurance	Travel Allowances
Deferred Compensation	Membership Dues	Uniform Assistance
Dental Insurance	Paid Holidays	<del>Vacation</del> -PTO Benefits
Family / Medical Leave	<del>Sick Leave</del>	Vision Insurance
Health Reimbursement Arrangement	Social Security/SBS	Voting Leave

Some benefit programs require contributions from employees, but most are fully paid by the Borough. The benefit package for employees represents an additional cost to the Borough on behalf of each employee. Each employee should ask about benefits or programs they are interested in to be sure their benefit options are maximized.

**5.3 Borough Holidays.** The City and Borough of Wrangell observes the following holidays.

New Year's Day	January 1
Martin Luther King Jr. Day	Third Monday in January
President's Day	Third Monday in February
Seward's Day	Last Monday in March
Memorial Day	Last Monday in May
Independence Day	July 4
Labor Day	First Monday in September
Veteran's Day	November 11
Thanksgiving Holiday	Fourth Thursday in November and the following Friday
Christmas	December 25

A recognized holiday that falls on a Saturday will be observed on the preceding Friday. A recognized holiday that falls on a Sunday will be observed on the following Monday. If a recognized holiday falls during an eligible employee's paid absence (~~such as vacation or sick PTO~~ leave), holiday pay will be provided instead of the paid time off benefit that would otherwise have applied.

**5.3.1 Paid Holidays.** The City and Borough of Wrangell will grant paid holiday time off to all regular employees immediately upon assignment to an eligible employment classification, as well as those employees who remain within a probationary period. Holiday pay will be calculated based on the employee's straight time pay rate as of the date of the holiday times eight hours. An eligible employee who regularly works less than an eight-hour day will be paid based on a pro-rated basis. Paid time off for holidays is counted as hours worked for the purposes of determining whether an employee is entitled to overtime pay.

**5.3.2 Pay for Hours Worked on Borough Holidays.** Eligible nonexempt employees who work on a recognized holiday will receive holiday pay and will be paid wages at double their straight-time rate for the hours worked on the holiday.

**5.3.3 Floating Holiday.** Regular employees will receive one floating holiday during each calendar year, which may be used at the employee's discretion with supervisor approval.

**5.4 ~~Vacation-Paid Time Off (PTO) Leave.~~** Regular employees shall accrue ~~Vacation-PTO~~ Leave hours based upon continuous years of service to the Borough, beginning on the employee's first day serving in his or her position. ~~Vacation-PTO~~ Leave is paid at the employee's base rate at the time of leave. ~~Vacation-PTO~~ Leave does not accrue during periods of administrative leave, leave without pay, or after an employee's effective date of termination.



5.4.1 Rate of Accrual. All regular employees shall be eligible to receive paid PTO benefits accrued according to the following schedule.

<b>Years of Employment</b>	<b>Accrual Rate</b>
<b>Upon eligibility, Less Than 1 Year of Service (0-12 months)</b>	<b>6.676.15 hours per month 2010 days per year</b>
<b>1-3 Years of Service (13-36 months)</b>	<b>10.7.69 hours per month 2515 days per year</b>
<b>4-8 Years of Service (37-95 months)</b>	<b>13.339.23 hours per month 3020 days per year</b>
<b>9-13 Years of Service (96-155 months)</b>	<b>16.6710.77 hours per month 3525 days per year</b>
<b>14+ Years of Service (156+)</b>	<b>20.12.31 hours per month 4030 days per year</b>

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After completing the one hundred eighty (180) day probationary period, all regular employees shall be eligible to receive paid PTO benefits accrued according to the following schedule:

- a. Upon eligibility, the employee is entitled to twenty-one (21) PTO days for the first year, accrued bi-weekly at the rate of 6.46 hours.
- b. After one (1) year of continuous service, the employee is entitled to twenty-six (26) PTO days each year, accrued bi-weekly at the rate of 8.00 hours.
- c. After four (4) years of continuous service, the employee is entitled to thirty-one (31) PTO days each year, accrued bi-weekly at the rate of 9.54 hours.
- d. After nine (9) years of continuous service, the employee is entitled to thirty-six (36) PTO days each year, accrued bi-weekly at the rate of 11.08 hours.
- e. After fourteen (14) years of continuous service, the employee is entitled to forty-one (41) PTO days each year, accrued bi-weekly at the rate of 12.62 hours.

Regular Part-Time employees working less than 40 hours per week will have their ~~vacation~~-PTO hours earned each month pro-rated based on their standard weekly hours. Because employees accrue these hours each calendar month, partial months earned when hired and during termination are not pro-rated.

An employee's length of eligible service is calculated on the basis of a "benefit year." This is the 12-month period that begins when the employee starts to earn ~~PTO~~~~vacation~~ time. An employee's benefit year may be extended for any significant leave of absence except military leave of absence. Military leave has no effect on this calculation.

Once employees enter an eligible employment classification, they begin to earn paid ~~PTO~~~~vacation~~-time according to the schedule. During the probationary period ~~PTO~~~~vacation~~ time shall accrue, but probationary employees may not use such leave until they have completed six months of continuous satisfactory service unless authorized in advance by the Borough Manager. After that time, employees can request use of earned ~~PTO~~~~vacation~~ time including that accrued during the probationary period.

~~Employees may be granted additional vacation leave hours as a one-time adjustment at the beginning of their service with the City and Borough of Wrangell. This adjustment should be used rarely as part of negotiating an offer and requires prior approval from the Borough Manager.~~

**PTO ~~Vacation~~ Pay and Conversion.** ~~PTO~~~~Vacation~~ leave is paid at the employee's base pay rate at the time it is used. It does not include overtime or any special forms of compensation such as incentives, commissions, bonuses, or shift differentials. Effective July 1, 2024, all non-union employees will have sick and vacation leave converted to PTO according to the following:

(A) All employee accrued vacation leave will be converted to PTO on a one (1) hour per (1) hour basis.

(B) All employee accrued sick leave will be converted to PTO or cashed-out on July 1, 2024, or held in a separate leave bank according to the following:

(1) Sick leave shall be combined with vacation leave to establish PTO on a one (1) hour to (1) hour basis up to the 680 hour maximum.

(2) After combining vacation and sick leave to establish PTO, any remaining sick leave in excess of the 680 hour maximum (PTO) can be paid out at twenty-five percent (25%) of the employee's current base rate of pay. If the employee does not elect to cash-out the residual sick leave balance, they may keep that balance for one year on a use it or lose it basis. All sick leave carried over and unused will be eliminated without payment on July 1, 2025.

(3) If any errors occur as part of the transition into PTO, employees shall have 30-days to notify the Borough Manager to remedy the discrepancy.

PTO conversions for union employees are subject to the terms of the collective bargaining agreement.

#### 5.4.2

**5.4.3 Use of ~~PTO Vacation~~ Leave.** ~~Paid vacation leave may be used in minimum increments of one half hour.~~ To use ~~PTO vacation~~ time, employees must obtain advance approval from their supervisor. Requests will be reviewed based on a number of factors, including business needs and staffing requirements. For the purpose of this section, all ~~PTO vacation~~ time should be requested as far in advance as possible. In the event more than one employee requests the same ~~PTO vacation~~ period, and it is determined by the employer that too many employees would be gone in a given department, the employee(s) with the most department seniority shall be given preference.

**5.4.4 Accrual Maximum.** An employee may accumulate up to a maximum of ~~six five~~ hundred ~~eighty twenty~~ (680~~520~~) hours of ~~PTO Vacation~~ Leave, at which point further accrual will stop. When the employee uses paid ~~PTO vacation~~ time and brings the available amount below the maximum, ~~PTO vacation~~ leave accrual will begin again. If an employee is denied ~~PTO vacation~~ time, which ultimately places the employee over the maximum accumulated hours, the employee shall be allowed to cash out as many hours as is necessary to keep him or her under the maximum permitted accrual amount. All such requests must be in writing.

**5.4.5 Effect of Termination or Retirement Upon Accrued Leave.** Upon termination of employment, employees shall be paid up to a maximum of ~~320-520~~ hours of earned, unused ~~PTO vacation~~ time. ~~Upon retirement, employees shall be paid for all earned, unused vacation time.~~

**5.4.6 Cashing Out PTO Vacation Leave.** ~~Employees may on July 1 of each year, elect to convert that the Borough cash out a maximum of 40 hours of unused PTO Vacation Leave. All such requests must be in writing and may only be approved if the Borough Manager finds that doing so will be in the Borough's best interests. Approved PTO vacation leave cash-out requests will be processed during the pay period that immediately follows the date of the request. This benefit can only be used if after cashing out unused PTO vacation time, the employee still has at least 40 hours of PTO vacation time. Effective July 1, 2024, all employees may elect to cash-out up to 80 PTO hours per fiscal year under the term of this agreement such that the employee has at least 80 PTO hours accrued after the cash-out has occurred. Cash-outs will occur at the employee's current hourly base rate as determined by the relevant wage and grade table. Cash-out requests are only permitted once per fiscal quarter, the Monday prior to the last biweekly pay period check date of the fiscal quarters ending September 30<sup>th</sup>, December 31<sup>st</sup>, March 31<sup>st</sup> and June 30<sup>th</sup>. The Maximum PTO cash-out shall not exceed 80 hours per fiscal year.~~

#### **5.4.6**

~~**5.5 Sick Leave.** The City and Borough of Wrangell provides paid sick leave benefits to all eligible employees for periods of temporary absence due to illness or injury. Unused sick leave benefits will not be paid to employees while they are employed or upon termination of employment. If employees need to take more sick leave than they have accrued, they can use their vacation leave balance or as unpaid time at the approval of the Borough Manager. Sick leave pay will be at the employee's current rate of pay at the time the benefit is used and will not include any special forms of compensation, such as incentives, commissions, bonuses, or shift differentials.~~

~~**5.5.1 Rate of Accrual.** Eligible employees will accrue sick leave benefits at the rate of 96 hours per year (8 hours for every month of service). Employees will continue to accrue sick leave as long as they are classified as a current employee. Sick leave benefits are calculated on the basis of a "benefit year," the 12-month period that begins when the employee starts to earn sick leave benefits. Sick leave compensation for regular employees shall accrue up to a maximum of four hundred and eighty (480) hours.~~

~~**5.5.2 Use of Sick Leave.** Paid sick leave can be used in minimum increments of one-half hour. An eligible employee may use sick leave benefits for an absence due to his or her own illness or injury, or that of a child, parent, or spouse of the employee. This includes medical, dental, or vision appointments. Sick leave benefits are intended solely to provide income protection in the event of illness or injury and may not be used for any other absence. An employee on an extended absence must apply for any other available compensation and benefits, such as workers' compensation. At the expiration of any~~

~~period of sick leave, an additional period of up to ninety (90) days without pay shall be granted at the written request of the employee and the need for such sick leave must be established by a doctor's certificate attesting to its necessity.~~

~~5.5.3~~ **5.4.7 When Doctor's Note Required.** If an employee is absent for three or more consecutive days due to illness or injury, a ~~physician's statement~~doctor's note may be required to verify the illness or injury and its beginning and expected ending dates. Such verification may be requested for other ~~PTO sick leave~~ absences due to illness as well and may be required as a condition to receiving ~~PTO sick leave~~ benefits. An employee may also be asked to provide a ~~physician's statement~~doctor's note if the employee experiences several instances of ~~PTO due to illness sick leave use~~ within a short period of time. Before returning to work from a ~~PTO due to illness sick leave~~ absence of ~~five-three~~ (35) calendar days or more, an employee may be required to provide a ~~physician's verification~~doctor's note that he or she may safely return to work.

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**5.5.4 5.4.8 Notice Requirements.** Employees who are unable to report to work due to illness or injury must notify their direct supervisor before the scheduled start of their workday if possible as well as on each additional day of absence.

~~5.5.5~~ **5.4.9 Donation of Leave.** ~~Employees with more than twenty (20) days of accrued sick leave may contribute as many days as they wish above the twenty (20) days to other employees who must take leave due to some illness or injury, but who have exhausted their own sick leave. All such donations are subject to the Borough Manager's approval, which will be granted on a ease-by-ease-basis-PTO donations. In the event an Employee requires leave, for a legitimate hardship (medical, family, or similar need), greater than his/her accrued leave, fellow employees shall be allowed to transfer PTO hours to the employee. When sufficient leave has been donated, the call for donated hours will end. The value of the donated hours will be converted and paid at the current hourly rate of the Employee receiving the leave.~~

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~~5.5.6~~ **5.4.10 Conversion of PTO Sick Leave.** Employees who reach the maximum PTO sick leave accrual amount of ~~four hundred and eighty~~five hundred and twenty (480~~520~~) hours or ~~sixty (60) days~~ may, prior to the first pay period check date of the new fiscal year, elect to ~~cash out~~ convert any excess amount amounts according to one of the following options:

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- ~~a. The employee may have all sick leave hours in excess of the four hundred and eighty (480) hour maximum converted to vacation hours; or~~

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~~b. The employee may elect to have 50% of the excess sick leave hours added to vacation time and the remaining 50% paid to them at their current rate of pay. If the employee elects to have 50% paid, the payment amount will be included with July payroll.~~

~~Any such payment may not exceed the amount of compensation the employee would receive for 200 worked hours at their current rate of pay. All such requests are subject to the vacation leave accrual maximum set forth at Section 5.4.4, must be submitted to the Borough Manager in writing, and may only be approved if the Borough Manager finds that doing so will be in the Borough's best interests.~~

~~**5.5.7 Cashing Out Sick Leave.** Employees officially retiring, or employees who have been employed with the Borough in a position for fifteen (15) or more years intending to voluntarily leave employment, are eligible for cash out of their personally accrued sick leave up to 280 hours if those hours are available in their personally accrued sick leave account as follows:~~

- ~~a. A hard copy letter with an original signature declaring the employee's last day of employment is submitted to the Borough.~~
- ~~b. For each one month (30 calendar days) increment advance notice in writing is provided, the employee will receive one week (40 hours) of sick leave cash out from their personally accrued sick leave at the time of separation if the hours are available in their personally accrued sick leave account.~~
- ~~c. Total cash out of an employee's personally accrued sick leave shall not exceed 280 hours or the maximum available in the personal sick leave account.~~

~~**5.65.5 Paid Administrative Leave.** The City and Borough of Wrangell offers paid administrative leave to eligible employees for court duty, to vote, and in a variety of other circumstances described in this section. An employee may receive regular pay and credit for PTO ~~Vacation~~ Leave and longevity for the time that the employee is on administrative leave; however, such time will not be credited as hours worked for the purposes of computing overtime pay. Notwithstanding the examples provided in this section, any employee may be placed on paid administrative leave if the Borough Manager finds it to be in the Borough's best interests, including instances in which an employee is the subject of a Borough investigation related to a charge of misconduct.~~

~~**5.6.1 5.5.1 Jury Duty.** The City and Borough of Wrangell encourages employees to fulfill their civic responsibilities by serving jury duty when required. Regular employees may request up to ten (10) days per calendar year for paid jury duty. Jury duty pay will be calculated at the employee's base pay rate times the number of hours the employee would otherwise have worked on the day of absence. The City and Borough of Wrangell will continue to provide health insurance benefits~~

for the full term of the jury duty absence, and ~~PTO, vacation, sick leave~~, and holiday benefits will continue to accrue.

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If employees are required to serve jury duty beyond the period of paid jury duty leave, they may use ~~PTO, vacation~~ pay or may request an unpaid jury duty leave of absence. In the case of an unpaid leave of absence, employees may keep monies received from court during that time.

Employees must show the jury duty summons to their supervisor as soon as possible so that the supervisor may make arrangements to accommodate their absence. Employees must report for work whenever the court schedule permits.

~~5.6.2~~ **5.5.2 Witness and Court Leave.** The City and Borough of Wrangell encourages employees to appear in court for witness duty when subpoenaed to do so, and to appear in court on their own behalf when necessary. Employees who have been subpoenaed or otherwise requested to testify as witnesses by the City and Borough of Wrangell will receive paid time off for the entire period of witness duty.

Regular employees will be granted a maximum of forty (40) hours of paid time off to appear in court as a witness when subpoenaed by a party other than the City and Borough of Wrangell. Employees will be paid at their base rate and may use ~~PTO, vacation~~ leave to receive compensation for any period of court absence that would otherwise be unpaid. Employees who request witness or court leave must provide any subpoena to the employee's supervisor immediately after it is received so that operating requirements can be adjusted, where necessary, to accommodate the employee's absence. The employee is expected to report for work whenever the court schedule permits during such periods of leave.

~~5.6.3~~ **5.5.3 Military Leave.** A military leave of absence will be granted to regular full-time and part-time employees to attend scheduled drills or training, or if called to active duty with the U.S. Armed Services. Advance notice of military service is required, unless military necessity prevents such notice, or it is otherwise impossible or unreasonable.

The leave will be unpaid; however, employees may use any available paid time off for the absence. Furthermore, regular employees on military leave will be compensated by the City and Borough of Wrangell for the difference between their military pay and their regular pay for a period of up to two weeks. Upon return to duty the employee shall furnish the Employer with evidence of the amount of military pay received during the

period of special military leave before he/she will be reimbursed any additional monies by the Employer.

Subject to the terms, conditions, and limitations of the applicable plans for which the employee is otherwise eligible, continuation of health insurance benefits is available as required by USERRA (Uniformed Services Employment and Reemployment Rights Act) based on the length of the leave and subject to the terms, conditions, and limitations of the applicable plans for which the employee is otherwise eligible. ~~PTO~~~~Vacation~~, ~~sick leave~~, and holiday benefits will continue to accrue during a military leave of absence.

Employees on military leave for up to thirty (30) days are required to return to work for the first regularly scheduled shift after the end of service, allowing reasonable travel time. Employees on longer military leave must apply for reinstatement in accordance with USERRA and all applicable state laws. Employees returning from military leave will be placed in the position they would have attained had they remained continuously employed or a comparable one depending on the length of military service in accordance with USERRA. They will be treated as though they were continuously employed for the purpose of determining benefits based on length of service.

Employees should contact the HR Representative for more information, or with any questions about military leave.

**5.6.4 5.5.4 Voting Leave.** The City and Borough of Wrangell encourages employees to fulfill their civic responsibilities by participating in elections. Generally, employees are able to find time to vote either before or after their regular work schedule. If employees are unable to vote in an election during their nonworking hours, the City and Borough of Wrangell will grant up to one half hour of paid time off to vote. Employees should request time off to vote from their supervisor at least two working days prior to the day of an election. Advance notice is required so that the necessary time off can be scheduled at the beginning or end of the work shift, whichever provides the least disruption to the normal work schedule.

**5.6.5 5.5.5 -Emergency Closures.** At times, emergencies such as severe weather, fires, power failures, or earthquakes can disrupt Borough operations. In extreme cases, these circumstances may require the closing of a work facility. When operations are officially closed due to emergency conditions, the time off from scheduled work will be paid. Emergency Closings will be reported through the City and Borough of Wrangell's website, social media page, public communications software-Nixle and on air with the local radio station.

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**5.6.6 5.5.6 -Paid Administrative Leave for Exempt Employees.** Exempt employees are, by definition, not eligible for overtime regardless of the number of hours worked. Often these employees will work more than 40 hours in a week while being paid an amount based on a 40-hour week. Therefore, they are eligible for paid Administrative Professional Time equivalent to one eight-hour workday per month. Administrative Professional Time does not accrue and must be used within the calendar month. All paid administrative leave will be awarded uniformly and fairly by the Borough Manager and will be documented in the employee's timesheet for approval.

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**5.75.6 Leave Without Pay.** The Borough Manager or designee may grant leave without pay (LWOP) to any regular employee. Requests for LWOP shall be considered in light of the circumstances involved and the interests of the Borough, including anticipated workload requirements and staffing considerations during the proposed period of absence. LWOP should be requested as far in advance as possible, stating the reason for the leave and the amount of time requested. A written reply granting or denying the request shall be given by the Department Director or Borough Manager within thirty (30) days, except in case of an emergency.

**5.7-15.6.1 Leave of Absence of Less Than Ten Days.** Employees who have used their accrued ~~PTO/vacation~~ may be granted leave without pay, not to exceed a total of ten (10) working days in any year, for any compelling reason, subject to approval from the employee's Department Director, if applicable, and the Borough Manager. Requests for leave without pay should be in writing, submitted as far in advance as possible, and should state the reason for the leave and the amount of time requested. A written reply granting or denying the request shall be given by the Department Director or Borough Manager. Leaves of absence without pay may be granted for periods of up to one hundred eighty (180) calendar days without loss of accrued benefits and seniority, provided that the employee must use accrued ~~PTO/vacation/sick-leaves~~ before being placed on LWOP status. In special cases, leaves of absence may be extended by mutual written agreement.

**5.7-25.6.2 Leave of Absence of More Than Ten Days.** Regular employees who have used their accrued ~~PTO/vacation~~ may be allowed leave without pay in excess of ten (10) working days under the following conditions:

- a. The Borough Manager finds that such leave will not unreasonably prejudice the Borough's interests.
- i. The purpose of the request for leave without pay is for travel or study that the Borough Manager finds is calculated to equip an employee for more effective service to the Borough. In making such determinations, the Borough Manager, in

consultation with any applicable Department Director, will consider the eventual compensating benefits of such leave to the Borough in keeping the position open, or filling it temporarily until the employee's return.

**5.85.7 Family Medical Leave.** In compliance with applicable provisions of state and federal law, eligible employees may take paid or unpaid, job-protected leave for specified family and medical reasons. During the time that an employee is on Family Medical Leave, the Borough will maintain coverage for the employee under the group health plan at the level and under the conditions that coverage would have been provided if the employee had been employed continuously from the date the leave began to the date the employee returns from leave. Employees who pay premiums for health insurance coverage by paycheck deduction will still be responsible for those premiums while on leave without pay. The Borough's obligation to maintain health insurance coverage will cease if an employee's premium is thirty (30) calendar days late. The Borough may recover the costs of maintaining health insurance coverage for an employee on unpaid leave if the employee fails to return from the entitled leave period for a reason other than the recurrence or continuation of a serious health condition or other circumstances beyond the control of the employee.

**5.8.15.7.1 Eligibility for Family Medical Leave.** Employees are eligible for Family Medical Leave authorized purposes if they have been employed at least thirty-five (35) hours a week for six consecutive months or seventeen and one-half (17.5) hours a week for twelve (12) consecutive months immediately preceding the period of leave.

**5.8.25.7.2 Nature of Leave.** Those who meet the definition of "eligible" under state and federal guidelines are entitled to:

- a. Twenty-four workweeks in any 24-month period with a maximum of eighteen workweeks allowed in any 12-month period (i.e., an employee who opts to take eighteen workweeks in the first 12 months would then have six workweeks remaining to take in the following 12-months) for:
  - i. The purpose of caring for the employee's spouse, child, or parent who has a serious health condition.
  - ii. A serious health condition that requires the employee to be absent from the employee's job or unable to perform the essential functions of his or her job.
- b. Up to eighteen workweeks within a 12-month period may be taken for:
  - i. Pregnancy and birth of a child of the employee, or the placement of a child, other than the employee's stepchild, with the employee for adoption. The right to take this leave for this reason expires on the date one year after the birth or

placement of the child. The 12-month period will be calculated from the day the employee first utilizes family/medical leave.

5.8.3.5.7.3 Twelve workweeks of leave in a 12-month period for any “qualifying exigency” of a military member who is on covered active duty and is a qualified family member.

5.8.3.1 5.7.4 Twenty-six workweeks of leave during a single 12-month period to care for a covered service member (qualified family member) recovering from a serious illness or injury sustained in the line of duty while on active duty. A “covered service member” is defined as a member in the Armed Forces (including the National Guard or Reserves) or a veteran who was active in the Armed Forces within the last five years.

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5.8.3.2i. Employees need not use their leave entitlement in one block. Leave can be taken intermittently or on a reduced leave schedule when medically necessary. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the City and Borough of Wrangell's operations. Leave due to qualifying exigencies may also be taken on an intermittent basis.

5.8.3.3ii. While on Family Medical Leave, an employee may not work or be gainfully employed either for themselves or others unless express, written permission to do so has been granted by the Borough Manager. If an employee on a leave of absence is found to be working elsewhere without permission, they will be subject to disciplinary action up to and including termination.

5.8.4 5.7.5 **Married Individuals Both Employed by Borough.** Married individuals who are both employed by the Borough may be restricted to a combined total of 18 workweeks of leave within any 12-month period for childbirth, adoption, or placement of a foster child; or to care for a parent with a serious health condition.

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5.8.5 5.7.6 **Applicability to Work-Related Injuries.** Employees who sustain work-related injuries are eligible for a medical leave of absence for the period of disability in accordance with applicable laws covering occupational disabilities.

5.8.6 5.7.7 **Family Medical Leave Requests.** Eligible employees should make requests for family leave to their supervisors at least 30 days in advance of foreseeable events and as soon as possible for unforeseeable events. Employees requesting family medical leave related to the serious health condition of themselves, a child, spouse, or parent may be required to submit a health care provider's statement verifying the need for Family Medical Leave and its beginning

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and expected ending dates. Employees should also meet with the HR Representative to determine how the unpaid leave will affect their benefits.

**5.7.8 Exhaustion of Paid Leave.** Eligible employees must first use any accrued ~~PTO sick leave,~~ followed by any accrued ~~vacation leave,~~ during any period of Family Medical Leave. Employees may choose to retain a balance of five (5) days of paid ~~PTO vacation~~ leave before switching to unpaid leave. Benefit accruals, such as ~~PTO vacation, sick leave,~~ or holiday benefits, will be suspended during leave without pay and will resume upon return to active employment.

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**5.8.7 5.7.9 PTO donations.** The process for donations of PTO shall be followed as per 5.5.3 of this handbook.

**5.8.8 5.7.10 Return Following Leave.** So that the employee's return to work can be properly scheduled, an employee on Family Medical Leave must provide the Borough with at least two weeks' advance notice of the date the employee intends to return to work. Unless the Borough's business circumstances have changed to make it impossible or unreasonable, when an employee returns from leave, the Borough shall restore the employee to the position of employment held by the employee when the leave began; or to a substantially similar position with substantially similar benefits, pay, and other terms and conditions of employment. If an employee fails to return to work on the agreed upon return date, the Borough will assume that the employee has resigned.

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**5.8.9 5.7.11 Pregnancy-Related Absences.** The City and Borough of Wrangell will not discriminate against any employee who requests an excused absence for medical disabilities associated with pregnancy. Such leave requests will be evaluated according to the medical/family leave policy provisions outlined in this personnel regulation and all applicable federal and state laws. Requests for time off associated with pregnancy and/or childbirth, such as for purposes of bonding and childcare, which are unrelated to medical disabilities, will be considered in the same manner as other requests for unpaid family medical leave.

**5.9.5.8 Bereavement Leave.** Regular and probationary employees shall be entitled to bereavement leave in the event of death of an employee's immediate family member. The first 5 days of such leave will be paid by the Borough without any effect on the employee's ~~PTO sick leave account or vacation~~ account. Employees granted bereavement leave may use available ~~PTO sick or vacation~~ leave for any additional time after the first 5 days. Bereavement leave

will normally be granted unless there are unusual business needs or staffing requirements. Employees may, with their supervisors' approval, use any available paid leave for additional time off as necessary.

**5.9.1 5.8.1 Bereavement Leave Pay.** Bereavement pay is calculated based on the base pay rate at the time of absence and will not include any special forms of compensation, such as overtime, incentives, commissions, bonuses, or shift differentials.

**5.9.2 Immediate Family Member.** ~~For the purposes of this section, the Borough defines "immediate family member" as the individual's spouse or significant other, parent, step parent, grandparent, child, step child, adopted child, sibling or step sibling; or the spouse's or significant other's parent, step parent, child, step child, adopted child, sibling or step sibling; or any person other than those previously listed who is currently living in the same household with, or is legally dependent upon, the employee. An Immediate Family Member for the purpose of this section, the borough defines "immediate family member" as the individual's spouse or significant other, parent, step parent, grandparent, child, step-child, adopted child, sibling or step-sibling; Or the spouse's or significant other's parent, step-parent, child, step-child, adopted child, sibling or step-sibling; or any other person other than those previously listed who is currently living in the same household with, or is legally dependent upon the employee.~~

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**5.105.9 Employee Health Insurance Benefits.** The City and Borough of Wrangell's health insurance plan provides regular and probationary employees, their spouses, domestic partners, and an enrolled employee's dependents access to medical, dental, prescription drug, and vision care insurance benefits. Employees are eligible for health insurance on the first day of the month following 30 days of service. Upon termination, health insurance will continue through the end of the month in which employment is terminated. ~~Unless otherwise provided by a written employment agreement, As of July 1, 2024,~~ the City and Borough of Wrangell shall pay ~~85~~80% of the cost of the insurance premiums for the Employee and any enrolled spouse or dependents. The employee will pay the remaining ~~15~~20% of the cost of coverage for the employee and enrolled spouse and/or dependents in the form of a payroll deduction at the end of the pay period and month of coverage.

Details of the health insurance plan are described in the Summary Plan Description (SPD), or similar documentation provided by the insurance carrier. The SPD and information on cost of coverage will be provided in advance of enrollment to eligible employees. Contact the Borough's HR Representative for more information about health insurance benefits.

**5.10.1 5.9.1 Health Reimbursement Arrangement.** All employees enrolled in the health insurance plan will also be enrolled in an accompanying Health Reimbursement Arrangement (HRA), subject to plan terms and conditions. As of July 1, 2023, this plan will provide for reimbursement of employees' deductible expenses in excess of \$1,000 for an employee and dependent(s), as applicable. The maximum deductible reimbursement benefit will be \$4,150 for an employee, \$8,300 for an employee plus one dependent, and \$10,300 for an employee plus two or more dependents. This benefit is not applicable to employees or former employees enrolled in the health insurance plan under COBRA provisions.

**5.10.2 5.9.2 COBRA Continuation Coverage.** A change in employment classification that would result in loss of eligibility to participate in the health insurance plan may qualify an employee for benefits continuation under the Consolidated Omnibus Budget Reconciliation Act (COBRA). When an eligible employee elects COBRA continuation coverage, the employee or beneficiary is responsible for paying the full cost of coverage at the Borough's group rates plus an administration fee. The Borough will provide each eligible employee with a written notice describing the employee's rights and obligations under COBRA if the employee becomes eligible for coverage under the Borough's health coverage plan.

**5.11.5.10 Workers' Compensation Coverage.** The City and Borough of Wrangell provides a comprehensive workers' compensation insurance program at no cost to employees. This program covers any injury or illness sustained in the course of employment that requires medical treatment. Subject to applicable legal requirements, workers' compensation insurance provides benefits after a short waiting period or, if the employee is hospitalized, immediately. In case of occupational injury, the employee's position or a comparable position shall be held until it has been established in writing that the employee will be unable to return to that position.

**5.11.15.10.1 Duty to Notify Borough of Work-Related Illness or Injury.** Employees who sustain work-related injuries or illnesses should inform their supervisor immediately. No matter how minor an on-the-job injury may appear, it is important that it be reported immediately to the employee's supervisor and that the employee and supervisor fill out a worker's compensation form available online or with the HR Representative. This will enable an eligible employee to qualify for coverage as quickly as possible. Even if treatment is not sought, the above actions should be completed to ensure future access to treatment, should it become needed at a later date.

**5.11.25.10.2 Reporting Work-Related Illnesses or Injuries.** The City and Borough of Wrangell must report all accidents within ten (10) days of the event using the appropriate forms stated above. In the event of a fatality, amputation, or in-patient

hospitalization, the city is required to notify either AKOSH or OSHA within eight hours per AS 18.60.058. It is the responsibility of the department head to notify the Worker’s Compensation administrator so that this event can be reported in a timely manner.

**5.11.35.10.3 Applicability.** Neither the City and Borough of Wrangell nor the insurance carrier will be liable for the payment of workers' compensation benefits for injuries that occur during an employee's voluntary participation in any off-duty recreational, social, or athletic activity sponsored by the City and Borough of Wrangell.

**5.11.45.10.4 Use of ~~Sick Leave~~PTO for Absences.** If an employee misses work under a workers’ compensation claim, the employee can use any ~~PTO~~~~sick~~ leave accrued for the first three days. After the first three days, workers’ compensation will be paid to the employee and the Borough will not make any payments to the employee until they return to work. Benefits will continue to accrue during the time an employee is on workers’ compensation.

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**5.11.55.10.5 Public Safety Employees.** Volunteer and auxiliary policemen and firemen who receive injuries while performing for the Borough are insured through workers’ compensation based on the starting salary for a paid patrolman.

**5.125.11 Life Insurance.** Life insurance offers employees and their families’ important financial protection. The City and Borough of Wrangell offers a basic life insurance plan for its regular and probationary employees, subject to all terms and conditions of the agreement between the City and Borough of Wrangell and the insurance carrier. Additional supplemental and/or dependent life insurance coverage may also be purchased at the employee’s cost. The City and Borough of Wrangell shall pay one hundred percent of the cost of the employee’s group life insurance premium on specified limits of coverage of \$30,000for all employees. Additional limits of life insurance for the employee or dependents may be available as an option and one hundred percent of the cost of the additional limits of life insurance shall be paid by the employee.

Accidental Death and Dismemberment (AD&D) insurance provides protection in cases of serious injury or death resulting from an accident. AD&D insurance coverage at a specified limit of coverage of \$5,000 is provided as part of the basic life insurance plan.

Details of the basic life insurance plan including benefit amounts are described in the Summary Plan Description provided to eligible employees. Employees should contact the Borough’s HR Representative for more information about life insurance benefits.

**5.135.12 Retirement Plan.** The City and Borough of Wrangell participates in the State of Alaska Public Employees Retirement System (PERS). Coverage is mandatory for all regular employees and employees in their probationary period unless specifically exempt under the Borough's participation agreement with PERS. PERS requires both a contribution from the employee and employer. Information about retirement benefits and other details regarding the retirement system may be obtained from the Borough's HR Representative.

**5.13.15.12.1 Supplemental Benefits.** Effective January 1, 2009, the City and Borough of Wrangell is a participant in the State of Alaska Supplemental Benefit System (SBS-AP). Coverage is mandatory for all regular employees and employees in their probationary period unless specifically exempt under the participation agreement with PERS. This benefit replaces Social Security withholding and may affect future Social Security withholdings. The SBS requires both a contribution from the employee and employer. Information about retirement benefits and other details regarding the retirement system may be obtained from the Borough's HR Representative.

**5.13.25.12.2 Deferred Compensation.** The City and Borough of Wrangell also has available a deferred compensation program in which employees may contribute into an additional retirement program. An employee interested in this additional program should contact the Borough's HR Representative.

**5.145.13 Personal Vehicle Stipend.** In some instances, an employee may need to use their personal vehicle for Borough business. Approval of this must be received in writing from the Department Director or Borough Manager in advance.

If an employee regularly uses their vehicle for Borough business, the Borough Manager may authorize a monthly vehicle stipend. This amount will be agreed upon in writing and will be processed through Payroll as a taxable benefit.

Employees using their personal vehicle are subject to the same requirements as those using a Borough-owned vehicle. The employee must possess a valid State of Alaska driver's license with an acceptable driving record. Any incidents involving a personal vehicle being used during work hours must be reported immediately. The improper, careless, negligent, destructive, or unsafe use or operation of equipment or vehicles, as well as excessive or avoidable traffic and parking violations, can result in disciplinary action, up to and including termination of employment.



## CHAPTER 6 - STANDARDS OF CONDUCT

**6.1 General.** The Borough holds its employees to the utmost standards of professionalism, efficiency, honesty, and integrity. In addition to the standards, policies and procedures set forth in other chapters of this Handbook, employees are expected to adhere to those set forth below. Failure to do so may result in disciplinary action, up to and including termination.

**6.1.1 Applicability.** The standards of conduct set forth in this chapter apply not only to all Borough employees, but also to its volunteers.

**6.1.2 Summary of Standards.** In addition to the other standards established by this Handbook, Borough Employees are as a general matter expected to:

- a. Responsibly use all time spent performing work for the Borough.
- b. Carry out the directives of supervisors and cooperate with other employees.
- c. Observe all applicable health and safety rules.
- d. Maintain the quality of the services they provide to the Borough and to its citizens.
- e. Responsibly use and maintain Borough property.
- f. Demonstrate respect for other employees, members of the public, and their property.
- g. Maintain appropriate standards of dress and grooming while performing work duties on the Borough's behalf.
- h. Protect from disclosure any confidential information in the Borough's possession.

**6.2 Respectful Workplace.** The Borough expects every employee to behave in a civil and respectful manner both during working hours, and when present at the workplace during non-working hours. Employees are not permitted to shout or use abusive or demeaning language in the workplace. Similarly, the Borough will not tolerate its employees to be subjected to such behavior by any customer, contractor, vendor, or any other member of the public. Employees should report any conduct in violation of this policy to the employee's supervisor or to the Borough Manager as soon as possible.

**6.3 Work Schedules and Attendance.** To maintain a safe and productive work environment, the City and Borough of Wrangell expects employees to be both reliable and punctual in reporting on scheduled work. Absenteeism and tardiness place a burden on other employees and on the City and Borough of Wrangell. In the rare instances when employees cannot avoid being late to work or are unable to work as scheduled, they should notify their supervisor as soon as possible in advance of the anticipated tardiness or absence. Poor attendance and excessive tardiness are disruptive. Either may lead to disciplinary action, up to and including termination of employment.

**6.3.1 Rest Periods.** All employees are provided with one rest period of 30 or 60 minutes in length for shifts of 6 or more hours. Supervisors will schedule rest periods to accommodate operating requirements. Employees will be relieved of all active responsibilities and restrictions during rest periods and will not be compensated for that time. Shift employees of the police/corrections department will not have scheduled rest periods but are allowed a 30-minute rest period on site as time permits during their shift. The Harbor Department may allow a working rest period that is part of their 8-hour shift if approved by the Department Director. Employees must accurately observe and record rest periods. Employees should notify their supervisor if they know in advance that they may not be able to take their scheduled break or rest period. In addition, an employee should notify the supervisor as soon as possible if he or she was unable to or prohibited from taking a rest period.

**6.4 Appearance and Grooming.** Dress, grooming, and personal cleanliness standards contribute to the morale of all employees and affect the image the City and Borough of Wrangell presents to customers and visitors. During business hours or when representing the City and Borough of Wrangell, employees should dress and groom themselves according to the requirements of their positions. This is particularly true if an employee's job involves dealing with customers or visitors in person.

Supervisors and Department Directors are responsible for establishing a reasonable dress code appropriate to the jobs employees perform. If a supervisor feels an employee's personal appearance is inappropriate, they may ask the employee to leave the workplace until they are properly dressed or groomed. Under such circumstances, employees will not be compensated for the time away from work. An employee should consult his or her immediate supervisor if he or she has questions as to what constitutes appropriate appearance. Where necessary, reasonable accommodation may be provided for a person with a disability.

Without unduly restricting individual tastes, the following personal appearance guidelines should be followed:

- a. Hair and facial hair should be clean and neat.
- b. Jewelry should not be functionally restrictive, dangerous to job performance, or excessive.
- c. Visible tattoos should be non-offensive.
- d. Offensive body odor and poor personal hygiene is not professionally acceptable.
- e. Perfume, cologne, and aftershave lotion should be used moderately or avoided altogether, as some individuals may be sensitive or allergic to strong fragrances.

**6.5 Conformance with Legal Standards.** The Borough does not tolerate employees who **violate the law**. All employees shall abide by any and all laws and policies that may be applicable to

the performance of their official duties and responsibilities and shall conduct themselves with reasonable care. If an employee believes that anyone employed by or associated with the Borough has requested or directed him or her to do anything that violates the law or has prohibited the employee from doing anything that the law requires the employee to do, the employee must immediately report this to a supervisor.

**6.6 Outside Employment.** Employees may do outside work as long as they meet the performance standards of their job with the City and Borough of Wrangell. All employees will be judged by the same performance standards and will be subject to the City and Borough of Wrangell's scheduling demands, regardless of any existing outside work requirements. If the City and Borough of Wrangell determines that an employee's outside work interferes with performance or the ability to meet the requirements of the City and Borough of Wrangell as they are modified from time to time, the employee may be asked to terminate the outside employment if he or she wishes to remain with the City and Borough of Wrangell. Outside employment that constitutes a conflict of interest is prohibited. Employees may not receive any income or material gain from individuals outside the City and Borough of Wrangell for materials produced or services rendered while performing their Borough jobs. No employee should be engaged in off-time activity both pertaining to outside employment and otherwise that will create a conflict of interest between the Borough and the outside activity.

**6.6.1 Prohibited During Borough Work Hours.** Employees may not engage in work for any other employer during his or her scheduled work hours for the Borough. This includes any work related to self-employment or volunteer service.

**6.6.2 Use of Borough Resources Prohibited.** Unless otherwise preapproved by the Borough Manager, employees are prohibited from at any time using Borough facilities, equipment, labor, supplies, or any other resources to perform work for another employer, including self-employment or volunteer service.

**6.7 Employee Code of Ethics.** The successful operation and reputation of the City and Borough of Wrangell is built upon the principles of fair dealing and ethical conduct of its employees. The City and Borough of Wrangell's reputation for integrity and excellence requires careful observance of the spirit and letter of all applicable laws and policies, as well as a scrupulous regard for the highest standards of conduct and personal integrity. The continued success of the City and Borough of Wrangell is dependent upon its citizens' trust and the City and Borough of Wrangell is dedicated to preserving that trust. Employees owe a duty to the City and Borough of Wrangell, its customers, and the public to act in a way that will merit continued trust and confidence.

The City and Borough of Wrangell will comply with all applicable local, state, and federal laws and policies and expects its directors, officers, and employees to conduct business in accordance with the letter, spirit, and intent of all relevant laws and to refrain from any illegal,

dishonest, or unethical conduct.

Compliance with this policy of ethics and conduct is the responsibility of every City and Borough of Wrangell employee. The City and Borough of Wrangell continually monitors its employees, staff, and institutional practices to ensure their compliance with the standards of both ethical conduct and the law. Disregarding or failing to comply with this standard of business ethics and conduct could lead to disciplinary action, up to and including possible termination of employment.

**6.8 Conflicts of Interest.** Employees have an obligation to conduct business within guidelines that prohibit actual or potential conflicts of interest. This policy establishes only the framework within which the City and Borough of Wrangell wish the business of its employees to operate. The purpose of these guidelines is to provide general direction so that employees can seek further clarification on issues related to acceptable standards of operation. Transactions with all firms must be conducted within a framework established and controlled by the executive level of the City and Borough of Wrangell. Contact the Borough Manager for more information or with questions about conflicts of interest.

**6.8.1 General.** Business dealings with all firms should not result in unusual gains for those firms. Unusual gain refers to bribes, product bonuses, special fringe benefits, unusual price breaks, and other windfalls designed to ultimately benefit the employer, the employee, or both. Promotional plans that could be interpreted to involve unusual gain require specific executive-level approval.

**6.8.2 Instances in Which a Conflict of Interest Exists.** An actual or potential conflict of interest occurs when an employee can influence a decision that may result in personal gain for that employee or for a relative because of the City and Borough of Wrangell's business dealings. For the purposes of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is like that of persons who are related by blood or marriage. Personal gain may result not only in cases where an employee or relative has a significant ownership in a firm with which the City and Borough of Wrangell does business, but also when an employee or relative receives any kickback, bribe, substantial gift, or special consideration because of any transaction or business dealings involving the City and Borough of Wrangell.

**6.8.3 Prohibition.** An employee shall not accept a gift, gratuity, consideration, or extraordinary favor from any person doing business with, or likely to do business with, the Borough when it may be reasonably inferred that the gift was intended to influence the employee's performance of his or her official duties. A gift for the purposes of this section includes any transfer or loan of property, or the provision of any services, for less than fair market value. An employee who has been offered a gift that, if accepted, would

violate this section, shall immediately report to his or her Department Director any offer, promise or suggestion that such a gift be made. In the event that an offer is made to a Department Director, he or she shall report the same to the Borough Manager. Any person either offering or receiving such a gift, gratuity, consideration, or extraordinary favor is subject to criminal penalties prescribed by statutes. This section does not apply to the giving of ceremonial gifts of nominal value, or gifts received from an employee's family or ordinary circle of friends when not offered for a corrupt purpose.

**a. Examples of Appropriate Gifts.**

- i. Occasional gifts with a value of less than \$25.00 when given during holidays or other special occasions when gift-giving is customary as an expression of goodwill.
- ii. Meals or refreshments of reasonable value provided in connection with a proper business event or purpose, the expense of which, if paid by the Borough employee, would be reimbursable as a business expense.
- iii. Marketing or promotional material of nominal value, such as a pen or calendar.
- iv. Discount coupons for goods and services that are no greater than those generally available to the giver's other customers or clients.
- v. Gifts based upon family or personal relationships.

**b. Examples of Inappropriate Gifts.**

- i. Gifts with a value greater than \$25.00.
- ii. Cash in any amount.
- iii. Scarce or expensive tickets to athletic, musical, or cultural events.
- iv. Recreational trips, lodging, or the use of property for free or for a reduced cost.

**6.8.4 Mere Association Not Sufficient to Create Impermissible Conflict of Interest.** No "presumption of guilt" is created by the mere existence of a relationship with outside firms. However, if employees have any influence on transactions involving purchases, contracts, or leases, it is imperative that they disclose to an officer of the City and Borough of Wrangell as soon as possible the existence of any actual or potential conflict of interest so that safeguards can be established to protect all parties.

**6.8.5 Conducting Personal Business with or Involving the Borough.** An employee may not do business with the Borough without the advance approval of the Borough Manager. The Borough Manager will not approve an employee doing any business with the Borough that would constitute an impermissible conflict of interest. In addition to first obtaining the advance written approval of the Borough Manager, an employee who has a direct or indirect financial interest in any bid or proposal for a Borough contract shall disclose that interest by filing a written notice of the interest with the purchasing officer not less than ten (10) days before submission of the bid or proposal. No employee who

has a direct or indirect financial interest in any bid or proposal for a Borough contract may participate in the Borough's decision to award the contract. Employees may not solicit or receive any form of compensation from any party other than the Borough in connection with the award of a Borough contract. An employee who has a direct or indirect financial interest in the sale of any land, materials, supplies or services to the Borough, or to a contractor supplying the Borough, shall disclose that interest in writing to the Borough Manager before the time that the Borough enters into a contract for the sale.

**6.9 Public Communications.** The Borough Manager is the designated spokesperson for the Borough. Other Borough employees may have duties listed in their job descriptions which require them to speak on the Borough's behalf in certain circumstances. Borough employees whose job descriptions do not explicitly authorize them to speak on the Borough's behalf may not do so without the Borough Manager's express authorization.

**6.10 Disclosure of Confidential Information.** The protection of confidential information is vital to the interests and the success of the Borough. Such confidential information may include but is not limited to: Confidential financial information received from a business, labor relation strategies, and medical records of employees or clients. Consequently, employees are prohibited from disclosing any confidential information to which they have access by virtue of their employment with the Borough without the express prior authorization of the Borough Manager. Employees who are privy to confidential information may be required to sign a non-disclosure agreement as a condition of employment. Any employee who improperly discloses confidential information will be subject to disciplinary action, up to and including termination of employment, as well as legal action, even if they do not actually benefit from the information disclosed in violation of this section or any applicable non-disclosure agreement.

**6.11 Use of Borough Property.** Employees may be required to use Borough-owned equipment during their work duties that is expensive and may be difficult to replace. When using the Borough's property, employees are expected to exercise care, perform required maintenance, and follow all operating instructions, safety standards, and guidelines. In addition, employees must immediately notify a supervisor if any Borough-owned equipment, machines, or tools appear to be damaged, defective, or in need of repair. Prompt reporting of damage, defects, and the need for repairs could prevent deterioration of equipment and possible injury to employees or others. An employee should consult his or her supervisor regarding any questions about the employee's responsibility for maintenance and care of equipment used on the job. Employees who use Borough-owned equipment for their own personal use shall be in violation of this section and may face disciplinary action up to and including termination.

#### **6.12 Use of Telephone and Mail System**

**6.12.1 Use of Telephone System.** Personal use of the Borough telephone system for long-

distance and toll calls is not permitted. Employees should practice discretion when making local personal calls and may be required to reimburse the City and Borough of Wrangell for any charges resulting from their personal use of the telephone. To ensure effective telephone communications, employees should always speak in a courteous and professional manner. An employee should confirm information received from the caller and hang up only after the caller has done so.

**6.12.2 Use of Borough-Issued Cell Phones.** As a condition of employment, employees issued Borough cell phones are required to be accessible by these phones. Personal calls on the Borough's cell phones are to be kept to a minimum and employees are reminded that the IRS considers personal use of a Borough provided cell phone a taxable benefit. When an employee utilizes a Borough provided cell phone for personal calls, it is the employee's responsibility to reimburse the Borough accordingly for that use.

**6.12.3 Use of Personal Cell Phones for Borough Purposes.** Occasionally, in lieu of issuing a Borough-owned cell phone to an employee, the Borough will instead permit an employee to use their personal cell phone to conduct Borough business. Employees who are approved to use their personal cell phones to conduct Borough business are eligible to receive an allowance to offset the costs of the employee's voice and data plan in exchange for that use, at the rate established by the Borough in conjunction with its regular budgeting cycle.

To be eligible to receive the allowance authorized by this section, employees must submit the Allowance Form maintained by the Finance Department for this purpose, which must be approved by the Borough Manager.

Borough employees do not waive their right to privacy by accepting an allowance to fund a personal cell phone or smartphone that will be used in part for Borough business. All records relating to Borough business are public records, even though generated on personal equipment. Borough business records are subject to review and disclosure unless the Public Record Act permits or requires them to be withheld. Personal emails and call records are generally not public records; however, because business-related calls and emails could be intermingled with those that are personal, it is possible that a Borough official or a court could be required to review all records related to an individual employee's personal equipment to determine which are related to Borough business.

**6.12.4 Use of Borough Mail System.** The use of the Borough's pre-paid postage system for personal correspondence is not permitted.

**6.13 Use of Computers and Borough Email.** Computers and other electronic devices, computer files, the Borough's email system, internet access and software furnished to employees are the

Borough property and are intended for business use. Employees should not use a password, access a file, or retrieve any stored communication without authorization. To ensure compliance with this policy, computer and email usage may be monitored. Computers furnished to employees are the property of the Borough. As such, computer usage and files may be monitored or accessed.

**6.13.1 Prohibited Uses.** The Borough strives to maintain a workplace free of harassment and is sensitive to the diversity of its employees. Therefore, the Borough prohibits the use of computers and the email system in ways that are disruptive, offensive to others, or harmful to morale. For example, the display or transmission of sexually explicit images, messages, and cartoons is not allowed. Other such misuse includes, but is not limited to, ethnic slurs, racial comments, off-color jokes, or anything that may be construed as harassment or showing disrespect for others. Email may not be used to solicit others for commercial ventures, religious or political causes, outside organizations, or other non-business matters. The Borough purchases and licenses the use of various computer software for business purposes and does not own the copyright to this software or its related documentation. Employees may only use software on local area networks or on multiple machines according to the software license agreement. Only Borough employees are permitted to use Borough-owned computers and associated systems; however, this does not pertain to computers for public use such as at the library nor does it include technicians working on Borough computers with the knowledge of the Borough.

In addition, the Borough prohibits the illegal duplication of software and its related documentation. Employees are prohibited from reproducing such software for use on more than one computer without the express authorization of the Borough Manager. Employees should notify their immediate supervisor, or any member of management, upon learning of violations of this policy. Employees who violate this policy will be subject to disciplinary action, up to and including termination of employment.

**6.13.2 Right to Monitor Employee Use.** Although the Borough permits employees to make reasonable occasional personal use of such items, employees have no privacy interests in such use. Email and internet communications can be traced to the sender even after they have been “deleted”. In addition, the Borough may be required to produce email messages, internet communications, or other communications or information sent from, received by, or stored on such items, in connection with legal proceedings. The Borough may regularly review, audit, and download email messages, internet communications, or other communications or information sent from, received by, or stored on such items to ensure quality control, employee safety, security, or in connection with legal proceedings. Because the Borough is sensitive to the privacy concerns of its employees, every effort will be made to guarantee that workplace monitoring is done in an ethical



and respectful manner. Employees can request access to information gathered through workplace monitoring that may impact employment decisions. Access will be granted unless there is a legitimate business reason to protect confidentiality or an ongoing investigation.

**6.14 Use of Borough Vehicles and Heavy Equipment.** Vehicles and heavy equipment essential in accomplishing job duties are expensive and may be difficult to replace. When operating Borough-owned vehicles or heavy equipment, employees are expected to exercise care and follow all operating instructions, safety standards, and guidelines. An employee whose work requires driving motor vehicles must possess a valid State of Alaska driver's license, with an acceptable driving record. An acceptable driving record means that the employee has not had their license suspended, revoked, canceled, or violated state, local, or federal law relating to a serious traffic accident, or whatever other qualities are deemed appropriate by the immediate supervisor. The Borough shall reimburse employees for the cost of job-required renewal of commercial driving endorsements, including any required physical examinations. Any employee who does not hold a valid driver's license will not be allowed to operate a Borough vehicle until such time as a valid license is obtained. Employees must immediately report any suspension, revocation, or restriction of driving privileges to their supervisor. Failure to do so may result in disciplinary action against the employee. The improper, careless, negligent, destructive, or unsafe use or operation of equipment or vehicles, as well as excessive or avoidable traffic and parking violations, can result in disciplinary action, up to and including termination of employment. Any traffic tickets will be paid for by the employee and reported to the immediate supervisor.

**6.14.1 Personal Use Prohibited.** Borough-owned vehicles and heavy equipment are not to be used for personal use. The improper, careless, negligent, destructive, or unsafe use or operation of vehicles or heavy equipment, as well as excessive or avoidable traffic and parking violations, can result in disciplinary action, up to and including termination of employment.

**6.14.2 Duty to Notify Borough of Damage.** Employees must notify a supervisor or the Borough Manager if any vehicles or heavy equipment appear to be damaged, defective, or in need of repair. Prompt reporting of damage, defects, and the need for repairs could prevent deterioration of equipment and possible injury to employees or others. Questions regarding an employee's responsibility for maintenance and care of vehicles or heavy equipment used on the job should be directed to the employee's supervisor or the Borough Manager. Employees may be required to submit to testing as part of the accident investigation process.

**6.15 Workplace Safety.** To assist in providing a safe and healthy work environment the City and Borough of Wrangell provides information to employees about workplace safety and health

issues through regular internal communication channels such as supervisor-employee meetings, bulletin board postings, memos, Employee Portal news, email, or other written or electronic communications.

**6.15.1 Compliance with Safety Standards.** Each employee is expected to obey safety rules and to exercise caution in all work activities. Employees must immediately report any unsafe condition to the appropriate supervisor. Employees who violate safety standards, who cause hazardous or dangerous situations, or who fail to report, or where appropriate, remedy such situations, may be subject to disciplinary action, up to and including termination of employment.

**6.15.2 Duty to Report Work-Related Illnesses and Injuries.** In the case of accidents that result in injury or property damage, regardless of how insignificant the injury or damage may appear, employees should immediately notify the appropriate supervisor. Such reports are necessary to comply with laws and initiate insurance and workers' compensation benefits procedures.

**6.16 Smoking.** In keeping with the City and Borough of Wrangell's intent to provide a safe and healthful work environment, smoking is prohibited throughout the workplace, including Borough vehicles. Per AS 18.35.301, smoking is prohibited within 20 feet of all City and Borough of Wrangell facilities. This is punishable by a fine of up to \$50.00 and may lead to disciplinary action, up to and including termination. This policy applies equally to all employees, contractors, and visitors.

**6.17 Drug and Alcohol-Free Workplace.** It is the City and Borough of Wrangell's policy to provide a drug-free, healthful, and safe workplace. Employees with questions or concerns about substance dependence or abuse are encouraged to discuss these matters with their supervisor, the Borough Manager or designee to receive assistance or referrals to appropriate resources in the community.

**6.17.1 General Prohibition.** In accordance with the Drug-Free Workplace Act of 1988, and to promote awareness among employees, the Borough informs all its employees that drug or alcohol abuse in the workplace creates a dangerous environment for the employee engaged in the drug or alcohol abuse and endangers the health, safety and welfare of all employees and other persons. It is the Borough's policy to maintain a workplace free of the influence or use of drugs and alcohol. The unauthorized use, possession, manufacture, distribution or sale of alcohol or an illegal drug, controlled substance, or drug paraphernalia on or in Borough-owned property (including Borough-supplied vehicles), while conducting any Borough business whether on or off Borough property, or at any time during working hours, are strictly prohibited. No employee may report for duty or be on duty while under the influence of controlled substances or

alcohol. All employees, including those who are subject to drug and alcohol testing only upon reasonable cause, must comply with this prohibition. Actions may be taken against employees for violation of this policy, up to and including termination of employment.

**6.17.2 Scope of Prohibition.** For the purposes of this policy, the terms “*controlled substance*” and “*drug*” means any Controlled Substance listed in schedules I through V of Section 202 of the Controlled Substances Act (21 U.S.C. § 812), and as further defined by federal regulations (21 C.F.R. 1308.11 – 1308.15). This list includes, but is not limited to, marijuana, heroin, PCP, cocaine, and amphetamines. The term “alcohol” shall mean ethanol, isopropanol, or methanol.

**6.17.3 Authorized Use of Prescribed Medication.** The legal use of prescribed drugs is permitted on the job so long as: (1) the employee holds a current prescription for the drug issued by a licensed health care provider; and (2) it does not impair the employee's ability to perform the essential functions of his or her job effectively and in a safe manner that does not endanger other individuals in the workplace.

**6.17.4 Drug and Alcohol Testing.** The Borough is committed to providing a safe, efficient, and productive work environment for all employees. Using or being under the influence of illegal drugs, alcohol, or other intoxicants while on the job may pose serious safety and health risks. To help ensure a safe and healthy working environment, the Borough may request employees to provide body substance samples (e.g., breath, blood and/or urine) from any employee under the circumstances described below. The Borough shall bear all costs related to the drug/alcohol testing. The testing agency shall be informed that results of the drug/alcohol testing shall be provided directly to the Borough Manager or designee as expeditiously as possible. The employee may request a copy of the results. An employee has the right to request and obtain from the employer, within five days, the written results of a drug test so long as the request is made before six months have passed since the test. If the result of the drug test is positive, employees have the right under state law to a confirmatory drug test to be reviewed by a licensed physician or doctor of osteopathy. The failure of an employee to submit to an alcohol or drug test shall be grounds for discipline that may include termination. The results of the alcohol or drug test shall not be used by the Borough for any purpose other than to determine adherence to Borough policy, to discipline an employee whenever necessary, and to comply with applicable terms of this policy. Employees have a right to explain any positive test result. An employee must file a request in writing to explain the result within ten (10) working days of notification of a positive result. Then, the employer will provide an opportunity within seventy-two (72) hours to explain the result.

**a. Post-Accident Testing.** Employees who are involved in an accident while on duty, whether on or off the employer's premises, may be required to submit to testing as

part of the accident investigation process. Subject to any limitations imposed by law, a refusal to provide a body substance sample under the conditions described above may result in disciplinary action, up to and including termination. Questions concerning this policy, or its administration should be directed to the Borough Manager

**b. Fitness for Duty Testing.** The Borough may require employees to undergo drug testing if significant and observable changes in employee performance, appearance, behavior, speech, etc., provide reasonable suspicion that the employee is under the influence of drugs or alcohol during working hours. A fitness-for-duty evaluation may include the testing of a body substance sample. Subject to any limitations imposed by law, a refusal to provide a body substance sample under the conditions described above may result in disciplinary action, up to and including termination of employment. Questions concerning this policy, or its administration should be directed to the Borough Manager.

**c. Operators of Commercial Motor Vehicles.** All employees and job applicants whose job requires them to operate a Commercial Motor Vehicle (CMV) on a public road and who hold a Commercial Driver's License (CDL) are subject to drug and alcohol testing, including randomized testing, as required by federal law pursuant to Code of Federal Regulations, 49 CFR Part 382, et. al, Subpart F, "Drug and Alcohol Use and Testing" Federal Highway Administration (FHWA) and the Omnibus Transportation Employee Testing Act of 1991.

**6.17.5 Violations.** Violations of this policy may lead to disciplinary action, up to and including immediate termination of employment, and/or required participation in a substance abuse rehabilitation or treatment program. Such violations may also have legal consequences.

**6.17.6 Employee Resources.** Employees with drug or alcohol problems that have not resulted in, and are not the immediate subject of, disciplinary action may request approval to take unpaid time off to participate in a rehabilitation or treatment program through the City and Borough of Wrangell's health insurance benefit coverage. Leave may be granted if the employee agrees to abstain from use of the problem substance; abides by all the City and Borough of Wrangell's policies, rules, and prohibitions relating to conduct in the workplace; and if granting the leave will not cause the City and Borough of Wrangell any undue hardship. Under the Drug-Free Workplace Act, an employee who performs work for a government contract or grant must notify the City and Borough of Wrangell of a criminal conviction for drug-related activity occurring in the workplace. The report must be made within five days of the conviction. Employees with questions on this policy or issues related to drug or alcohol use in the workplace should raise their

concerns with their supervisor or the Borough Manager without fear of reprisal.

**6.18 Social Networking and Media.** The Borough takes no position on an employee's decision to start or maintain a blog or participate in other social networking activities. The Borough respects the right of employees to use blogs and social networking sites as a medium of self-expression and public conversation and does not discriminate against employees who use these media for personal interests and affiliations or other lawful purposes. However, it is the right and duty of the Borough to protect itself from unauthorized disclosure of information. The Borough's social networking policy includes rules and guidelines for company-authorized social networking and personal social networking. Employees are personally responsible for their commentary on blogs and social networking sites and can be held personally liable for commentary that is considered defamatory, obscene, proprietary, or libelous by any offended party, including statements regarding the Borough. The Borough investigates and responds to all reports of violations of the social networking policy and other related policies and may take legal action where necessary against any employee who engages in prohibited or unlawful conduct. An employee who has questions relating to this policy, a personal blog or social networking should ask the Borough Manager or supervisor.

**6.18.1 Scope of Policy.** Blogging and other forms of social media or technology include, but are not limited to, YouTube and other video sites, Wiki sites, sites such as Facebook, Pinterest, Tumbler, TikTok, and Twitter, chat rooms, industry chat boards, personal blogs and other similar forms of online journals, diaries and personal newsletters not affiliated with the Borough. Unless specifically instructed, employees are not authorized to speak on behalf of the Borough.

**6.18.2 Prohibited Conduct.** Online conduct that violates provisions of this handbook, adversely affects the working conditions and/or work performance of any employee, breaches confidentiality, violates the reasonable expectation of privacy for the Borough's employees, officials, or residents, or otherwise reflects poorly upon the Borough, may be grounds for discipline, up to and including termination. Employees may not use Borough equipment, including computers, company-licensed software or other electronic equipment, nor facilities, internet access or company time, to conduct personal blogging or social networking activities. Employees may not use blogs or social networking sites to harass, threaten, discriminate, or disparage any employee or anyone associated with or doing business with the Borough.

**6.18.3 Representations on Behalf of the Borough.** Any employee who chooses to identify him/herself as a Borough employee must understand that some readers may view the employee as a spokesperson for the Borough. Because of this possibility, an employee who identifies him/herself as a Borough employee must take such precautions as may be reasonably necessary to ensure that readers understand that the views expressed in

any blog or social network are the employee's own and not those of the Borough, nor of any other person or organization affiliated or doing business with the Borough. Employees may not post on personal blogs or other sites the name, trademark or logo of the Borough or any business with a connection to the Borough. Employees may not post company-privileged information, including any copyrighted, trademarked, proprietary information or company-issued documents.

**6.18.4 Reporting Violations.** The Borough strongly urges employees to report any violation, or possible or perceived violation, of this section to a supervisor or the Borough Manager. Violations include discussions of the Borough and its employees and members, any discussion of proprietary information and any unlawful activity related to blogging or social networking.

**6.19 Workplace Violence.** The City and Borough of Wrangell is committed to preventing workplace violence and to maintaining a safe work environment and has adopted the following guidelines to address the issues of harassment, intimidation, retaliation, discrimination, or other threats of or actual violence that may occur during business hours or on its premises.

**6.19.1 Courtesy.** All employees, including supervisors, contractors, and temporary employees, should be treated with courtesy and respect at all times. Employees are expected to refrain from fighting, "horseplay," or other conduct that may be dangerous to others.

**6.19.2 Prohibited Conduct.** Conduct that threatens, intimidates, or coerces another employee, a customer, or a member of the public at any time, including off-duty periods, will not be tolerated. This prohibition includes all acts of harassment, including harassment that is based on an individual's gender, gender identity, race, marital status, sexual orientation, ancestry, national origin, religion, age, or any characteristic protected by federal, state, or local law.

**6.19.3 Reporting Violations.** Employees should report all threats of actual violence, both direct and indirect, to their immediate supervisor or any other member of management as soon as possible. This includes threats by employees, as well as threats by customers, vendors, solicitors, or other members of the public. When reporting a threat of violence, they should be as specific and detailed as possible. All suspicious individuals or activities should also be reported as soon as possible to a supervisor. Employees should not place themselves in peril. If they see or hear a commotion or disturbance near their workstation, employees should not try to intercede or see what is happening.

The City and Borough of Wrangell also encourages employees to bring their disputes or differences with customers or other employees to the attention of their supervisors or the Borough Manager before the situation escalates. The City and Borough of Wrangell

is eager to assist in the resolution of employee disputes and will not discipline employees for raising such concerns.

**6.19.4 Investigations.** The City and Borough of Wrangell will promptly and thoroughly investigate all reports of threats of or actual violence and of suspicious individuals or activities. The identity of the individual making a report will be protected as much as is possible. To maintain workplace safety and the integrity of its investigation, the City and Borough of Wrangell may suspend employees, either with or without pay, pending investigation. Any employee determined to be responsible for threats of or actual violence or other conduct that is in violation of these guidelines will be subject to prompt disciplinary action up to and including termination of employment.

**6.20 Prevention of Domestic Violence.** The City and Borough of Wrangell is committed to providing a workplace in which the perpetration of domestic violence is neither tolerated nor excused. Any physical assault, threat, or stalking behavior made by an employee is a serious violation of this policy. This policy applies not only to acts against other employees, but to acts against all other people. Employees found to have violated this policy will be subject to disciplinary action, up to and including termination.

**6.20.1 Early Prevention Strategy.** The City and Borough of Wrangell will use early prevention strategies to avoid or minimize the occurrence and effects of domestic violence in the workplace. Support and assistance are available to employees who are survivors of domestic violence. This support may include confidential means for coming forward for help, resource and referral information, additional security at the workplace, work schedule adjustment or relocation, or leave necessary to obtain medical, counseling, or legal assistance. Other appropriate assistance will be provided on individual need.

**6.20.2 Response by Borough.** In all responses to domestic violence, the City and Borough of Wrangell will respect the confidentiality and autonomy of the adult survivor to direct her or his own life, to the fullest extent permitted by law. The HR Representative will have a complete listing of local services that are available to victims of domestic violence. The City and Borough of Wrangell will ensure that all supervisors, Department Directors, and employees are aware of possible warning signs of an abuse victim, such as unexplained bruises, changes in attitude or performance, lack of concentration, increased or unexplained absences, depression or heightened anxiety, receipt of harassing telephone calls, and disruptive personal visits to the workplace. Additionally, all supervisors, Department Directors, and employees will have available that which is necessary in safety planning and the handling of emergencies, such as an offender showing up at the workplace, armed and threatening the victim and coworkers.

To the extent possible, employees will have a reasonable amount of time off to obtain a protective order, testify in the criminal trial, move, or otherwise attend to emergency needs in a case involving domestic abuse.

**6.21 Protection for Whistleblowers.** In compliance with the requirements of AS 39.90.100, the City and Borough of Wrangell will not discharge, threaten, demote, or otherwise discriminate against an employee regarding the employee's compensation, terms, conditions, location, or privileges of employment for any reason pertaining to an employee's good faith report to a public body on a matter of what the employee reasonably believes to be public concern, or an employee's participation in a court action, investigation, hearing, or inquiry held by a public body on a matter of what the employee reasonably believes to be public concern.

**6.22 Visitors in the Workplace.** To provide for the safety and security of employees and the facilities of the City and Borough of Wrangell, only authorized visitors are allowed in the workplace. Restricting unauthorized visitors helps maintain safety standards, protects against theft, ensures security of equipment, protects confidential information, safeguards employee welfare, and avoids potential distractions and disturbances. Employees from time to time may have to be contacted at their work location by a visitor. When this does occur, the visitor should be escorted to an area that is safe and does not interfere with the work of other employees. These visits should be brief and should be discouraged. Disciplinary action may occur if this section is abused. If an unauthorized individual is observed on the City and Borough of Wrangell's premises, employees should immediately notify their supervisor or, if necessary, direct the individual to the main entrance.

**6.23 Security Inspections.** The City and Borough of Wrangell wishes to maintain a work environment that is free of illegal drugs, alcohol, explosives, or other improper materials. To this end, the City and Borough of Wrangell prohibits the possession, transfer, sale, or use of such materials on its premises and requires the cooperation of all employees in administering this policy. Desks, lockers, and other storage devices may be provided for the convenience of employees but remain the sole property of the City and Borough of Wrangell. Accordingly, any agent or representative of the City and Borough of Wrangell, with the Borough Manager's permission, may at any time inspect them, either with or without prior notice.

**6.24 Life-Threatening Illnesses in the Workplace.** Employees with life-threatening illnesses, for example cancer, major organ disease, and HIV, often wish to continue their normal pursuits, including work, to the extent allowed by their condition. The City and Borough of Wrangell supports these endeavors if employees can meet acceptable performance standards. As in the case of other disabilities, the Borough will provide reasonable accommodations in accordance with all legal requirements, to allow qualified employees with life-threatening illnesses to perform the essential functions of their jobs. Medical information regarding individual employees is treated confidentially. The Borough will take reasonable precautions to protect such information from inappropriate disclosure. Managers and other employees have a



responsibility to respect and maintain the confidentiality of employee medical information. Anyone inappropriately disclosing such information is subject to disciplinary action, up to and including termination of employment. Employees with questions or concerns about life-threatening illnesses are encouraged to contact the Borough Manager for information and referral to appropriate services and resources.

## CHAPTER 7 - DISCRIMINATION AND HARASSMENT

**7.1 Equal Opportunity Employer.** The City and Borough of Wrangell is an equal opportunity employer, and its intent is to provide equal employment and advancement opportunities to all individuals, applicants and employees, and to maintain a work environment that is free of harassment, intimidation, discrimination, or retaliation- due to age, race, color, national origin, ancestry, religion, gender, gender identity, sexual orientation, physical or mental disability, veteran status, or any other status protected by federal, state, or local laws. The City and Borough of Wrangell is dedicated to the fulfillment of this policy regarding all aspects of employment, including, but not limited to, recruiting, hiring, placement, transfer, training, promotion, rates of pay, and other compensation, termination, and all other terms, conditions, and privileges of employment. So long as it does not pose a direct threat to the concerned individual or to others in the workplace, the City and Borough of Wrangell will reasonably accommodate qualified individuals with disabilities to allow them to perform the essential functions of their jobs.

**7.2 Disability Accommodations.** The Borough is committed to complying fully with the requirements of the Americans with Disabilities Act (ADA), as amended by the ADA Amendment Act of 2008 (ADAAA), the Alaska Human Rights Act, and all other federal, state and local laws that ensure equal opportunity in employment for qualified persons with disabilities, and to act in accordance with the regulations and guidance issued by the Equal Employment Opportunity Commission (EEOC). Furthermore, it is our policy not to discriminate against qualified individuals with disabilities regarding application procedures, hiring, advancement, discharge, compensation, training, or other terms, conditions, and privileges of employment. All employment practices and activities are conducted on a non-discriminatory basis. This policy is neither exhaustive nor exclusive. The Borough is committed to taking all other actions necessary to ensure equal employment opportunity for persons with disabilities in accordance with the ADA and all other applicable federal, state, and local laws. This policy is neither exhaustive nor exclusive. The Borough is committed to taking all other actions necessary to ensure equal employment opportunity for persons with disabilities in accordance with the ADA and all other applicable federal, state, and local laws.

**7.2.1 General.** The Americans with Disabilities Act (ADA) and the Americans with Disabilities Amendments Act, known as the ADAAA, are federal laws that require employers with 15 or more employees to refrain from engaging in acts and practices that discriminate against applicants and individuals with disabilities and, when needed, to provide reasonable accommodations to applicants and employees who are qualified for a job, with or without reasonable accommodations, so that they may perform the essential job duties of the position.

**7.2.2 Workplace Accommodations.** The City and Borough of Wrangell will grant reasonable accommodations for qualified employees with a disability so that they can perform the essential functions of a job unless doing so causes a direct threat to these individuals or others in the workplace and the threat cannot be eliminated by reasonable accommodation and/or if the accommodation creates an undue hardship to the Borough. Employees should contact their Department Director with any questions or requests for accommodation.

**7.2.3 ADA Grievance Procedure.** This grievance procedure is established to meet the requirements of the ADA. It may be used by anyone who wishes to file a complaint alleging discrimination based on disability in the provision of services, activities, programs, or benefits by the City and Borough of Wrangell. Other portions of this Personnel Policy govern employment-related complaints of disability discrimination.

The complaint should be in writing and contain information about the alleged discrimination such as the name, address, and phone number of the complainant and the location, date, and description of the problem. Alternative means of filing complaints, such as personal interviews or a tape recording of the complaint, will be made available for persons with disabilities upon request.

The complaint should be submitted by the grievant or his or her designee as soon as possible but no later than sixty (60) days after the alleged violation to the ADA Coordinator. Within fifteen (15) calendar days after receipt of the complaint, the ADA Coordinator or his or her designee will meet with the complainant to discuss the complaint and the possible resolutions. Within fifteen (15) calendar days of the meeting, the ADA Coordinator or designee will respond in writing, and where appropriate, in a format accessible to the complainant, such as large print, Braille, or audio tape. The response will explain the position of the City and Borough of Wrangell and offer options for substantive resolution of the complaint.

If the response by the ADA Coordinator or designee does not satisfactorily resolve the issue, the complainant or his or her designee may appeal the decision within fifteen (15) calendar days after receipt of the response to the Borough Manager designee. Within fifteen (15) calendar days after receipt of the appeal, the Borough Manager or designee will meet with the complainant to discuss the complaint and possible resolutions. Within fifteen (15) calendar days after the meeting, the Borough Manager or designee will respond in writing, and, where appropriate, in a format accessible to the complainant, with a final resolution of the complaint.

All written complaints received by the ADA Coordinator designee, appeals to the Borough Manager or designee, and responses from these two offices will be retained by the City and Borough of Wrangell for at least three years.

This policy is neither exhaustive nor exclusive. The City and Borough of Wrangell is committed to taking all other actions necessary to ensure equal employment opportunity for persons with disabilities in accordance with the ADA and all other applicable federal, state, and local laws.

**7.3 Policy Against Harassment, Retaliation, and Discrimination.** The City and Borough of Wrangell is committed to providing a work environment that is free from all forms of harassment, intimidation, retaliation, and discrimination. Actions, words, jokes, or comments based on an individual's gender, gender identity, race, color, national origin, age, religion, disability, sexual orientation, or any other legally protected characteristic is considered harassment and discrimination. Against these, the Borough has a zero-tolerance policy. Employees found to have taken actions inconsistent with, or in violation of, the Borough's Equal Employment Opportunity and Anti-Harassment policies, or this policy, shall be subject to disciplinary action, up to and including termination of employment. Additionally, managers and supervisors who knowingly permit activity prohibited by this policy to occur without further action will be subject to disciplinary action, up to and including termination.

**7.3.1 Harassment, Defined.** Harassment is defined as unwanted communication and/or conduct by a supervisor, coworker or non-employee in the workplace which threatens, intimidates, offends, creates a hostile working environment or adversely affects the employment relationship or working environment for an employee or applicant for employment and is based on the employee or applicant's race, color, religion, sex, gender, sexual orientation, national origin, age, disability, marital status, changes in marital status, pregnancy, parenthood, or genetic information. Harassment may include slurs, abusive language, threats, derogatory comments, unwelcome jokes, teasing and other such verbal or physical conduct.

**7.3.2 Sexual Harassment.** Sexual harassment is a form of harassment. The Borough is committed to providing its employees and applicants for employment an environment free from unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct or communication constituting sexual harassment. Sexual harassment is misconduct that is offensive, interferes with work productivity or deprives employees of the opportunity to work in an environment free from unsolicited and unwelcome sexual overtones. Sexual harassment includes all unwelcome sexual advances and sexually oriented communication, requests for sexual favors and other such verbal or physical misconduct. Sexual harassment does not refer to casual conversation or compliments of a socially acceptable nature. Sexual harassment is a violation of the law.

**a. Forms of Sexual Harassment.** Sexual harassment includes unwelcome sexual advances, requests for sexual favors, and other verbal, visual, written, or physical conduct of a sexual nature when:

- i. Submission to such conduct is made either explicitly or implicitly on a term or condition of an individual's employment.
- ii. Submission to or rejection of such conduct by an individual is used as the basis for an employment decision affecting such individual.
- iii. Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

**b. Examples of Sexual Harassment.** Sexual harassment may include, but is not limited to:

- i. Sexual or suggestive comments, gestures, pictures, or jokes.
- ii. Sexual propositions or innuendo.
- iii. Sexist remarks.
- iv. Patting, pinching, grabbing or other unwanted touching; Unwanted sexual advances.
- v. Unwanted staring or leering.
- vi. Granting or promising to grant employment benefits or opportunities because of an individual's submission to sexual advances or sexual favors.
- vii. Harassment not of a sexual nature directed against an individual that concerns the individual's gender.

**c. Applicability.** This policy against sexual harassment applies to the conduct of a supervisor toward a subordinate; an employee toward another employee; an employee toward a non-employee; a non-employee, such as a member of the community seeking Borough services, volunteers, contractors, or business visitors toward an employee; or an employee toward an applicant for employment.

**7.3.3 Intimidation.** Intimidation, also called workplace bullying, happens when a co-worker, supervisor, or direct report uses physical threats, blackmail, or verbal abuse to manipulate an employee for professional or personal advantage. It can occur over time, and can negatively affect employees, customers, and workplace atmospheres. Intimidation will not be tolerated in the City and Borough of Wrangell workplaces.

**7.3.4 Retaliation.** The City and Borough of Wrangell prohibits retaliation even if the concerns raised are not confirmed following an investigation. However, an employee may be subject to adverse action if the employee knowingly made a false allegation, provided false or misleading information during an investigation, or otherwise acted in bad faith. This non-retaliation policy does not exempt employees from the consequences of their own misconduct or inadequate performance, and self-reporting such issues is not protected.

**7.3.5 Complaint Procedure.** Individuals who believe they have been discriminated against or harassed in any way or are aware of activities occurring in the workplace that might constitute discrimination or harassment, must report the perceived discrimination or harassment immediately to an immediate supervisor, the Borough Manager, or any other manager-level Borough staff member to whom the individual feels comfortable speaking with. In addition, any supervisor or Department Head who becomes aware of possible harassment, intimidation, retaliation, or discrimination must immediately advise the Borough Manager so it can be investigated in a timely and confidential manner. Anyone engaging in harassment, intimidation, retaliation, or discrimination will be subject to disciplinary action, up to and including termination of employment.

**a. Investigation by Borough.** All allegations will be quickly and discreetly investigated. To the extent possible, confidentiality and that of any witnesses and the alleged harasser will be protected against unnecessary disclosure. When the investigation is completed, the accuser will be informed of the outcome of the investigation.

**7.4 Sexual Misconduct.** The City and Borough of Wrangell will not tolerate and will seek to eradicate any behavior by its employees, contractors, or volunteers that constitutes sexual misconduct.

**7.4.1 Sexual Misconduct, Defined.** Sexual misconduct means any actual or attempted criminal sexual assault, sexual abuse, sexual exploitation, indecent or sexual solicitation, or public indecency. Sexual misconduct does not include sexual harassment, which is addressed in another policy.

**7.4.2 Reporting Sexual Misconduct.** Victims of sexual misconduct, and their parents or guardians in the case of minors, are encouraged to report such conduct. This policy shall be made available to all employees. Any incident of sexual misconduct must be reported as quickly as possible, in confidence. Employees and volunteers shall report any known or suspected incident of sexual misconduct to their direct supervisor, the Borough Manager, or the HR Representative. If the report is made to the supervisor, that individual shall notify the HR Representative. If the person to whom an employee or volunteer is directed to report is the offending person, the report should be made to the HR Representative, the local police, or the Alaska Department of Health & Social Services, Office of Children's Services in the case of a minor.

**7.4.3 Procedure Upon Receipt of Report.** It is not the responsibility of the person reporting to determine whether the suspicions are correct, or to investigate those suspicions. According to state law, any case of known or suspected child abuse of a minor must be reported immediately to the HR Representative, a police officer, or the Alaska

Department of Health & Social Services, Office of Children's Services. In the event that the HR Representative is the first notified of an incident of known or suspected child abuse, he or she shall immediately notify the child's parent or legal guardian, unless the parent or legal guardian is the alleged abuser. The appropriate legal authorities shall be notified immediately as required by state and local law. All formal complaints will be given a full, impartial, and timely investigation. During such investigation, while every effort will be made to protect the privacy rights of all parties, confidentiality cannot be guaranteed.

**7.4.4 False Accusation Prohibited.** False accusations regarding sexual misconduct will not be tolerated, and any person knowingly making a false accusation will be subject to disciplinary action up to and including termination.

**7.4.5 Retaliation Prohibited.** The City and Borough of Wrangell will not tolerate retaliation and will discipline any individual who retaliates against any person who reports alleged sexual misconduct or who retaliates against any person who testifies, assists, or participates in an investigation, a proceeding or a hearing relating to sexual misconduct complaint. Retaliation includes, but is not limited to, any form of intimidation, reprisal, or harassment.

**7.4.6 Administrative Suspension During Investigation.** Any employee or volunteer involved in a reported incident of sexual misconduct may be immediately relieved of responsibilities, or may be suspended, as determined by the Borough Manager. Reinstatement will occur only after all allegations of sexual misconduct have been cleared by the organization.

**7.4.7 Borough Recourse.** Any employee, contractor or volunteer who is determined, after an investigation, to have engaged in sexual misconduct in violation of this policy will be subject to disciplinary action, up to and including termination.

## CHAPTER 8 - EMPLOYEE DISCIPLINE

**8.1 General Statement of Policy.** If a regular employee fails to comply with any of the policies in the Employee Handbook, that employee will be subject to disciplinary action up to and including termination.

**8.2 Grounds for Discipline.** It is impossible to provide an exhaustive list of the actions that may be sufficient to warrant employee discipline. Some of the reasons that an employee may be disciplined include, but are by no means limited to:

- a. Damaging, destroying, or misusing of public property.
- b. Unsatisfactory, incompetent, inefficient, or negligent performance of assigned duties.
- c. Insubordination, use of profanity, or displaying an ungovernable or bad temper.
- d. Any acts or omissions which constitute felonies or misdemeanors.
- e. Off-duty misconduct which reflects unfavorably upon the employee's suitability for public employment.
- f. Excessive absenteeism or tardiness, unauthorized absences, or failure to return from a leave without pay on or before the designated date.
- g. Abuse of leave privileges.
- h. Failure to abide by WMC 3.04.112 or any other federal, state, or local law or regulation governing conflicts of interest.
- i. Acceptance of any valuable consideration given in the expectation of influencing the employee in the performance of the employee's duties<sup>3</sup>
- j. Untruthfulness, dishonesty, or falsification of records including, but not limited to, the employment application and Immigration and Naturalization Service Form I-9.
- k. Improper use of the employee's position for personal advantage.
- l. Uncivil, discourteous, disruptive, or disrespectful behavior towards co-workers, supervisors, or the public.
- m. Willfully disobeying the orders of a supervisor.
- n. Failure to comply with these Personnel Rules or other administrative rules or standards, or other applicable federal, state, or local laws or regulations.
- o. Use or consumption of, or being under the influence of, alcoholic beverages, illicit drugs, when reporting to work or while on duty.

**8.3 Progressive Disciplinary System.** By using progressive discipline, the Borough intends that most disciplinary issues will be corrected at an early stage, benefiting both the employee and the Borough. However, the Borough is not required to address employee performance issues using progressive discipline, and if it elects to do so, it may begin with the disciplinary action that it, in its sole discretion, determines is warranted based upon the totality of the circumstances.



**8.3.1 Forms of Discipline.** Progressive discipline means that, with respect to most disciplinary problems, the Borough will elect to follow the following steps:

**a. Verbal Warning.** If an employee's infraction is minor, isolated, or the circumstances otherwise do not warrant a more serious response, an employee may be issued an oral reprimand. In administering this step, a supervisor will hold a private discussion with the employee in which the supervisor explains which of the employee's behaviors have violated Borough policy and coaches the employee on how to correct that behavior. The Borough maintains a record to document the discussion, although this documentation will not be placed in the employee's personnel file.

**b. Formal Written Reprimand.** If the Borough, in its sole discretion, determines that an employee's violation is greater in severity than that justifying merely a verbal warning, or the employee has already received a verbal warning regarding the same or any other violation, the employee may be issued a formal written reprimand. It shall clearly set out the policies that have been violated, explain what the employee should have done differently, provide a timeline for correcting the infraction, if applicable, and explain which disciplinary steps may be taken if the employee commits other violations. The written reprimand should be signed by the employee, who shall retain a copy, and be placed in the employee's personnel file. If the employee chooses not to sign the written reprimand, the supervisor shall write "employee refused to sign" on the employee's signature line, provide a copy for the employee, and place the reprimand in the employee's personnel file.

**c. Formal Disciplinary Meeting.** This step calls for the employee to attend a formal disciplinary meeting with their supervisor and/or their Department Director, along with the Borough Manager or other Human Resources staff. The employee will be presented with a full explanation of the allegations against them and will be provided an opportunity to explain or otherwise justify their actions. If unsuccessful, the employee will again receive a written record of the action that clearly sets out the policies that the employee has violated, provides a timeline for correcting the infraction, and explain which disciplinary steps may be taken if the employee commits other violations. This written record may be in the form of a Performance Improvement Plan. If necessary, the Borough Manager or HR Representatives designee will investigate any concerns the employee raises during the meeting. The formal disciplinary document should be signed by the employee, who shall retain a copy, and placed in their personnel file. If the employee chooses not to sign, the supervisor shall write "employee refused to sign" on the employee's signature line, provide a copy for the employee, and place the reprimand in the employee's personnel file.

**d. Suspension With or Without Pay; Demotion; Reassignment; or Termination.**

If an employee has a documented history of repeatedly failing to meet performance standards, or has engaged in misconduct that is severe, pervasive, or egregious, the employee may be suspended with or without pay, demoted, reassigned, or involuntarily terminated. These disciplinary actions will be applied uniformly and fairly, but the specific penalty that is applied is subject to the Borough's discretion and will depend on the nature of the employee's offense and the employee's disciplinary record. Any penalties imposed pursuant to this section must be administered according to the procedures set forth in Section 8.4. A record of any action taken pursuant to this section shall be documented and made a part of the employee's personnel file. The Borough must consult with the Borough Attorney prior to imposing discipline authorized by this subsection.

**8.4 Pre-Deprivation Procedures.** Except for temporary, confidential/managerial, and contract employees, who are employed at will and to whom these procedures are inapplicable, the Borough will apply the following procedures for discipline involving an employee's suspension with or without pay, demotion, reassignment, or involuntarily termination.

**8.4.1 Written Notice.** Prior to taking the disciplinary action, the employee's supervisor or Department Director shall give written notice that the Borough intends to suspend with or without pay, demote, reassign, or involuntarily terminate the employee for disciplinary reasons. Such notice shall describe with specificity the allegations against the employee; state the ways in which such allegations violate the Borough's employee policies; notify the employee of the disciplinary actions that are being contemplated; explain that the employee has a right to request a pre-deprivation hearing within five (5) business days; explain that the employee's failure to do so will effectively waive any such right; and provide an overview of the pre-deprivation hearing procedures.

**8.4.2 Request for Pre-Deprivation Hearing.** Employees who receive a written notice under this section are entitled to a pre-deprivation hearing only if requested within five (5) business days of that notice, and they must submit a written request for a pre-deprivation hearing to the Borough Manager. The written request must explain why the employee believes that the proposed action is improper or unwarranted under the circumstances. If the employee fails to submit a written request for a pre-deprivation hearing, the employee will be considered to have knowingly waived any right or entitlement to a pre-deprivation hearing and the procedures described in this section.

**8.4.3 Pre-Deprivation Hearing Procedures.**

**a. Hearing Officers.** The Borough Manager will select three (3) Department Directors to serve as permanent hearing officers to conduct pre-deprivation hearings under this

section. The Borough Manager will select one (1) additional Department Director to serve as an alternate hearing officer. The alternate hearing officer will participate in a pre-deprivation hearing if one of the three permanent hearing officers is unavailable to participate, supervises the employee who requested the hearing, or determines that he or she cannot be fair and impartial under the circumstances. The Borough Manager will select one of the permanent hearing officers to serve as the Chairperson. The Chairperson will preside over pre-deprivation hearings and make determinations regarding the manner in which the hearing is conducted.

- b.** Upon receipt of an employee's written request for a pre-deprivation hearing, the Borough Manager shall notify the Hearing Officers and supply them with the employee's disciplinary record and schedule the pre-deprivation hearing. The hearing officers shall conduct the pre-deprivation hearing within ten (10) business days of the date that the Borough Manager received the employee's written request. The employee's written request for a pre-deprivation hearing suspends the proposed employment action pending a decision by the hearing officers.
- c.** The hearing shall be recorded. At the hearing, the employee and the Borough may call witnesses, present evidence, cross-examine witnesses, and present oral or written argument. The employee and the Borough may be represented by counsel at the hearing. All testimony shall be under oath. The Chairperson has the discretion to impose reasonable restrictions on the length of the hearing and unduly repetitive or irrelevant evidence. The factual record is closed at the close of the hearing.
- d.** The Borough must prove by a preponderance of the evidence the factual basis upon which the employment action was imposed.
- e.** The hearing officers shall render a written decision within seven (7) business days following the hearing. The written decision shall state the hearing officers' findings and summarize the reasons and evidence supporting the decision. The Borough Manager shall notify the employee of the Hearing Officers decision. The written decision shall contain a Notice of Appeal Rights stating: "This is a final decision. If you wish to appeal this decision, you must file an administrative appeal to the Alaska Superior Court within 30 days from the date this decision is distributed to you."
- f.** A copy of the written decision shall be included in the employee's personnel file. The employee may appeal the decision to the Superior Court for the State of Alaska. An appeal to Superior Court shall be filed within 30 days of the date of the distribution of the written decision to the employee. The employee's failure to appeal within this timeframe constitutes a waiver of the employee's appeal rights.

**8.5 Employee Grievances.** The Borough recognizes the value of a grievance procedure that provides for the timely review of employee grievances in a fair yet workable manner. A grievance is considered to be any dispute between an employee and the Borough which impacts an employee's ability to perform his or her job. For the purposes of this Chapter, grievances are oral or written communications by an employee that alleges some violation of the terms and conditions of his or her employment. Temporary, confidential/managerial, probationary, and contract employees are employed at will, and are not entitled to the grievance procedure.

**8.5.1 Actions Exempt from Grievance Procedure.** Employees are only permitted to appeal disciplinary actions pursuant to the limitations and procedures set forth in Sections 8.1-8.4 of this Employee Handbook.; therefore, such matters may not be the subject of the Borough's Employee Grievance Procedures. Similarly, employees may not initiate grievances regarding the Borough's decision not to permit withdrawal of a resignation from employment that has been accepted by the Borough.

**8.5.2 Employee Grievance Procedures.**

- a. **Step One.** The employee must verbally communicate a grievance to his or her immediate supervisor within five (5) business days of the occurrence of the event or condition giving rise to the grievance.
- b. **Step Two.** If the employee's grievance is not resolved following completion of Step One, the employee must within five (5) business days submit a written grievance to the applicable Department Director. The grievance must state with specificity the grounds for the grievance and explain how the employee believes the matter may be appropriately resolved. The Department Director shall submit a written reply to the employee within five (5) business days of receiving the employee's written grievance.
- c. **Step Three.** If the grievance is not resolved upon completion of Step Two, the employee must within five (5) business days submit his or her written grievance to the Borough Manager. The employee should attach any pertinent information, including communications related to Steps One and Two. Within seven (7) business days of receiving the employee's written grievance, the Borough Manager shall meet with the employee to discuss the grievance, as well as with any applicable Department Director and immediate supervisor. Following this meeting, the Borough Manager will issue a written decision within seven (7) business days, which shall be final, binding, and be retained permanently in the employee's personnel file.

**8.5.3 Failure to Meet Requirements of Grievance Procedures.**

- a. By Employee.** Eligible employees may initiate formal grievances only according to the prescribed procedures. Failure to follow such procedures, or to do so within the established timeframes, shall be considered a waiver of the grievance.
- b. By Borough.** The Borough’s failure to adhere to the prescribed grievance procedure shall result in the grievance advancing to the next step. Time frames may be extended by mutual agreement of the employee and the Borough.

## CHAPTER 9 - PERFORMANCE EVALUATIONS AND PERSONNEL RECORDS

**9.1 Performance Evaluations.** Although supervisors and employees are encouraged to regularly discuss issues related to job performance and to establish appropriate goals, the Borough conducts regular performance evaluations for all employees. Performance evaluations will be maintained in each employee's personnel file, and a copy will be provided to the employee each time an evaluation is conducted.

**9.1.1 Purpose.** The Borough uses performance evaluations for the following purposes:

- a. To provide a basis for informed decisions on such matters as promotion, work assignments, training recognition, and continuation of employment.
- b. To ensure employees remain advised of what is expected of them, and whether they are meeting these expectations.
- c. To encourage the development of new skills that improve work performance, and increased commitment to both the Borough and meeting departmental goals and objectives.
- d. To establish a basis for understanding and meeting an employee's own need for growth and development.
- e. To foster an effective working partnership between supervisor and employee.
- f. To determine the effectiveness of appointment and promotion decisions.
- g. To serve as a reference for employment-related decisions, such as the decision whether to grant a merit pay increase, to promote the employee to a new position, or to impose disciplinary measures.

**9.1.2 Scheduled Performance Evaluations.** Generally, performance evaluations are conducted on an annual basis; however, they may otherwise be completed from time to time as indicated below.

**9.1.2.1 Prior to Completion of Probationary Period.** Probationary employees, including employees who have been transferred or promoted to new positions, in most instances will undergo performance evaluations prior to the scheduled expiration of their probationary period. The purpose of this evaluation is to not only provide the employee with feedback regarding their performance, but also to make related determinations, such as whether to extend the probationary period, or to provide the employee with a salary adjustment.

**9.1.2.2 Annual Performance Evaluations.** The Borough will endeavor to provide regular employees with a performance evaluation by June 1<sup>st</sup> of each fiscal year ~~within the 14 day period prior to their first anniversary date.~~ Generally, annual

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step increases will only be granted in cases where evaluations are signed and submitted in a timely fashion.

**9.1.2.3 Discretionary Performance Evaluations.** The Borough may conduct additional performance evaluations from time to time as deemed necessary to address specific performance-related matters, as may be necessary after a disciplinary action or performance improvement plan has been completed, or at such other time as the Borough deems appropriate and beneficial.

**9.2 Employee Records.** The Borough maintains a personnel file for each employee. The personnel file includes such information as the employee's job application, resume, records of training, documentation of performance appraisals and salary increases, and other employment-related records. Personnel files are the property of the City and Borough of Wrangell, and access to the information they contain is restricted. Access to these files is generally limited to the Borough Manager, his or her designee, the employee's immediate supervisor, and the employee's Department Director and must be approved by the Borough Manager, save for the fact that the Finance Director, or designee, may have access to payroll records. Employees shall be advised as to other people who may be granted access to these files.

**9.2.1 Employee Inspection.** With reasonable advance notice, employees may review and copy their own personnel files in the Borough offices and in the presence of an individual appointed by the Borough Manager to maintain the files. In accordance with applicable law, the information in an employee's personnel file is confidential except such information as would be public information in the personnel file of an employee. The Borough may require an employee or former employee who requests copies of material to pay the reasonable cost of duplication.

**9.2.2 Changes to Personnel Information.** An employee may submit a rebuttal or clarification statement regarding letters of warning or reprimand contained in the employee's personnel file, which shall remain as part of the employee's permanent record. It is the responsibility of each employee to promptly notify the Borough of any changes in personnel data. Personal mailing addresses, telephone numbers, number and names of dependents, individuals to be contacted in the event of an emergency, educational accomplishments, and other such status reports should always be accurate and current.

## CHAPTER 10 - SEPARATION FROM BOROUGH EMPLOYMENT

**10.1 Nature of Separation.** The termination of employment is an inevitable part of personnel activity within any organization, and many of the reasons for termination are routine. This chapter describes the common reasons for separation from employment with the Borough, as well as the policies and procedures that govern them.

**10.2 Resignation.** Unless otherwise specified by mutual agreement, employees may resign from Borough employment for any reason, and with or without notice. However, an employee may only resign in good standing, and remain eligible for employment with the Borough, if the employee submits a written resignation to the Borough at least 14 days prior to his or her last working date. This requirement may be waived upon approval by the Borough Manager where emergency circumstances do not permit such notice, or where the Borough is capable of making adequate arrangements to accommodate the vacancy that results.

**10.2.1 Effective Date of Resignation.** An employee's effective date of resignation shall be the last date that they perform work for the Borough.

**10.2.2 Acceptance by Borough; Effect of Acceptance.** A resignation is deemed to have been accepted by the Borough immediately upon its receipt. An employee may request to withdraw a tendered resignation prior to their effective resignation date; however, the decision to permit withdrawal is left to the sole discretion of the Borough Manager.

**10.2.3 Resignation Due to Unexcused Absence.** The Borough may, at its sole discretion, deem employees as having abandoned their position with the Borough and resigned from employment if they fail to report to work for three or more consecutive scheduled shifts without providing the notice required by this Handbook.

**10.3 Retirement.** Borough employees who participate in the State of Alaska Public Employees' Retirement Program (PERS) may be eligible to receive retirement benefits after dedicating a sufficient number of years of service to government entities that participate in the program, so long as they meet program criteria. Any questions should be directed to the HR Representative.

**10.4 Layoffs.** The Borough maintains sole and exclusive authority to determine whether to lay off any employee whenever budgetary constraints necessitate a reduction in force, or some other reorganization of the Borough's workforce occurs. Employees who have been laid off are not entitled to any pre-deprivation hearing prior to their dismissal.

**10.5 Termination.** Terminations are involuntary separations from Borough employment for reasons other than layoff. Except for confidential/managerial, temporary, and contract



employees, who may be terminated with or without cause at any time, involuntary terminations shall be accomplished pursuant to the procedures set forth at Section 8.4 of these personnel policies.

**10.6 Severance Pay.** The Borough generally does not provide severance pay to individuals who have been employees. The Borough never grants severance pay to non-exempt employees whose employment is terminated. The Borough reserves the right to make exceptions to the above policy in its sole and absolute discretion. One common exception is severance pay as provided for in the individual employment contracts of certain exempt Borough employees.

**10.7 Effect of Separation on Employee Benefits.** All accrued, vested benefits that are due and payable at termination will be paid. Some benefits may be continued at the employee's expense if the employee so chooses. The employee will be notified in writing of the benefits that may be continued and of the terms, conditions, and limitations of such continuance.

**10.8 Exit Interviews.** The Borough will generally schedule exit interviews at the time of employment termination. The exit interview will afford an opportunity to discuss such issues as employee benefits, conversion privileges, repayment of outstanding debts to the Borough, or return of Borough-owned property. Suggestions, complaints, and questions can also be voiced.

**10.9 Return of Borough Property on Separation.** Employees are responsible for items issued to them by the City and Borough of Wrangell or in their possession or control and are required to return all property to the Borough on or before their last day of work. Where permitted by applicable laws, the City and Borough of Wrangell may withhold from the employee's check or final paycheck the cost of any items that are not returned when required. The City and Borough of Wrangell may also take all action deemed appropriate to recover or protect its property.

**10.10 Final Payment.** Employees who experience a separation from Borough employment will receive their final pay in accordance with applicable state law.