



## **CITY & BOROUGH OF WRANGELL**

### ***BUDGET PUBLIC HEARING AGENDA***

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**Tuesday, May 12, 2015**  
**6:30 – 7:00 p.m.**

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**Location: Assembly Chambers, City Hall**

1. Call to Order
2. Roll Call
3. Public Hearing Items:
  - a. The purpose of this hearing is to give citizens an opportunity to make comments on the City & Borough of Wrangell's Budget for FY 2015-16 prior to the final decision made by the Borough Assembly.
4. Written Testimony
  - a. Wrangell Chamber of Commerce – Cyni Waddington, Executive Director
  - b. KSTK – Cindy Sweat, KSTK General Manager
5. Oral Testimony
6. Adjournment

## Amendments to the Draft Budget

### GENERAL FUND & SPECIAL REVENUE FUNDS

| Revenue                                | Account Description   | Change   | by        | to      | Reason  |
|--|-----------------------|----------|-----------|---------|---|
| 01-00-00-4305                          | JAIL RENT REVENUE     | Decrease | (106,074) | 283,926 | New information indicating funding will in fact revert to FY 11 level |
| 21-01-00-4310                          | MUSEUM ADMISSIONS     | Increase | 2,000     | 24,000  | To reflect recently approved admission rate increases                 |
| 01-00-00-4105                          | STATE REVENUE SHARING | Decrease | 1,796     | 566,830 | State recently informed us of reduction in amount to be received      |
| Total General Fund Revenue Adjustments |                       |          | (102,278) |         |   |

| Expenditures                               | Account Description                            | Change   | by       | to      | Reason   |
|--|--|----------|----------|---------|--|
| 01-04-00-5001                              | Clerk/Assembly Wage Expense                    | Increase | 500      | 72,000  | Election worker wages omitted from draft in error                    |
| 01-04-00-5405                              | Assembly Meetings & Travel                     | Increase | 3,000    | 13,000  | Returned to FY 15 level to provide for board meeting travel expenses |
| 01-01-00-5001                              | Police Dept. Wages & Salaries                  | Decrease | (18,210) | 507,310 | 1/2 of DMV Coord. wages should have been to Youth Court (Fund 19)    |
| 01-07-00-5201                              | Police Dept. Benefits                          | Decrease | (8,250)  | 398,620 | ~1/2 of DMV Coordinator's benefits allocated to Youth Court          |
| 01-26-00-7110                              | Planning & Zoning, Charges From Finance/Admin. | Increase | 20,851   | 20,851  | Omitted from draft in error  |
| 19-05-00-5001                              | Youth Court Wages                              | Increase | 130      | 8,250   | Calculation variance   |
| 21-01-00-5001                              | Museum Wages                                   | Increase | 3,000    | 30,600  | Re-negotiated Museum/Civic Center compensation                       |
| 21-01-00-5201                              | Museum Benefits                                | Increase | 900      | 9,900   | Re-negotiated Museum/Civic Center compensation                       |
| 01-XX-00-5210                              | HEALTH INSURANCE - ALL GEN. FUND DEPARTME      | Decrease | (72,834) |         | Alternative Premera BCBS Plan with lower premiums                    |
| Total General Fund Expenditure Adjustments |  |          | (74,413) |         |  |

Net effect of adjustments to General Fund Reserve: (27,865)

### ENTERPRISE FUNDS

| Sewer Fund    | Account Description                            | Change   | by       | to      | Reason  |
|---------------|--|----------|----------|---------|---|
| 20-01-00-5210 | Benefits (Health Insurance)                    | Decrease | 5,750    | 102,840 | Alternative Premera BCBS Plan with lower premiums                   |
| 20-03-00-7106 | Charges (to Sewer Dept) from other Departments | Increase | 16,039   | 16,039  | Increased to include Administration time allocated to Sewer Utility |
|               |  |          | (10,289) |         |   |

| Sanitation Fund | Account Description                            | Change   | by    | to     | Reason   |
|-----------------|--|----------|-------|--------|--|
| 34-01-00-5210   | Benefits (Health Insurance)                    | Decrease | 2,020 | 42,960 | Alternative Premera BCBS Plan with lower premiums                |
| 34-03-00-5210   | Benefits (Health Insurance)                    | Decrease | 3,320 | 51,710 | Alternative Premera BCBS Plan with lower premiums                |
| 34-01-00-7105   | Charges (to Sanitation) from other Departments | Increase | 2,076 | 6,416  | Increased to include Administration time allocated to Sanitation |
|                 |  |          | 3,264 |        |  |

| Light Fund    | Account Description                            | Change   | by    | to      | Reason   |
|---------------|--|----------|-------|---------|--|
| 70-01-00-5210 | Benefits (Health Insurance)                    | Decrease | 7,600 | 132,800 | Alternative Premera BCBS Plan with lower premiums                      |
| 70-03-00-5210 | Benefits (Health Insurance)                    | Decrease | 5,170 | 204,080 | Alternative Premera BCBS Plan with lower premiums                      |
| 70-05-00-7110 | Charges (to Light Dept) from other Departments | Increase | 9,657 | 64,157  | Increased to include Administration time allocated to Electric Utility |
|               |  |          | 3,113 |         |  |

| Water Fund    | Account Description                            | Change   | by       | to     | Reason  |
|---------------|--|----------|----------|--------|---|
| 72-01-00-5210 | Benefits (Health Insurance)                    | Decrease | 3,320    | 60,230 | Alternative Premera BCBS Plan with lower premiums                   |
| 72-03-00-7105 | Charges (to Water Dept) from other Departments | Increase | 20,851   | 20,851 | Increased to include Administration time allocated to Water Utility |
|               |  |          | (17,531) |        |   |

| Harbor Fund   | Account Description                        | Change   | by     | to      | Reason  |
|---------------|--|----------|--------|---------|---|
| 74-01-00-5210 | Benefits (Health Insurance)                | Decrease | 10,530 | 176,620 | Alternative Premera BCBS Plan with lower premiums                   |
| 74-04-00-5210 | Benefits (Health Insurance)                | Decrease | 3,320  | 63,350  | Alternative Premera BCBS Plan with lower premiums                   |
| 74-05-00-7106 | Charges (to Harbor) from other Departments | Increase | 3,135  | 22,455  | Increased to include Administration time allocated to Ports/Harbors |
|               |  |          |        | 10,715  |   |

DRAFT BUDGET  
City and Borough of Wrangell  
2015 – 2016 Fiscal Year



## **ACKNOWLEDGEMENTS**

MAYOR

David L. Jack

### ASSEMBLY MEMBERS

Becky Rooney  
Daniel Blake  
Julie Decker

Stephen Prysunka  
Mark Mitchell  
David Powell

On behalf of

Jeff Jabusch, Borough Manager

This budget was prepared with assistance from the City and Borough of Wrangell's dedicated professional management team, including:

Lee Burgess, Finance Director  
Carol Rushmore, Economic Development Director  
Kim Lane, Borough Clerk  
Tim Bunes, Fire Chief  
Doug McCloskey, Chief of Police  
Margaret Villarma, Library Director

Amber Al-Haddad, Director of Public Works and Capital Projects  
Terri Henson, Museum & Civic Center Manager  
Kris Reed, Theater Manager  
Kathleen Thomas, Parks and Recreation Director  
Clay Hammer, Electrical Superintendent  
Greg Meissner, Harbormaster

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April 22, 2015

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April 22, 2015

**To:** Mayor Jack and Borough Assembly Members

**From:** Jeff Jabusch, Borough Manager  
Lee Burgess, Finance Director

**Subject:** Draft Budget Message for the 2015-2016 Fiscal Year Budget

First off, I would like to thank the department heads for their participation in the preparation of the budget. I would especially like to thank Lee Burgess, our Finance Director, for doing the bulk of the work on this year's budget.

The budget before you is balanced using the existing 12.75 mil tax rate. We have tried to continue services at pretty much the same levels as we have in the past. As most of you know, the State of Alaska is in financial difficulties with the low price of oil and that will affect the municipalities around the state, including Wrangell. We believe the cuts that we are experiencing next year are manageable and that is reflected in the attached budget.

In the budget process, we have looked at everything we could think of to reduce costs. This includes the elimination of two positions where the people retired or resigned. We plan to fill some of the gap with some additional part time workers at a greatly reduced cost. We do not plan for next year to lay off any existing employees, but will review a position each time the position becomes vacant. Because of the huge cost of health care, we continue to look at options to try and control these costs which becomes harder and harder to do. We have several options we are looking at. The good news is that at this time the worst case option would only result in a 5% increase for next year which is much better than the double digit increases we have been seeing.

Outside entities such as the chamber, KSTK, seniors and others will only have modest or no cuts for at least next year.

The formatting and some other principles have changed in this year's budget in an effort to reduce the number of total pages and to allocate expenses down to the department level in some cases. Certainly comments and suggestions on how to make the document user friendly for all concerned are welcomed.

Although there are a lot of small changes, the following will just outline some of the more impactful things that have changed.

**General and Special Revenue Funds:**

- Although the mill rate will stay the same, it appears that assessments have gone up generally which will result in more revenue.
- State Revenue Sharing will be about \$30,000 less than the current year. The bigger reductions will happen in the three years after next.
- Court Rental for next year will be about the same, but the following year the revenue will jump up to about \$27,000 when the court starts to pay back the city for the upgrade we are going to be doing in the 2016 Fiscal Year.

- The money to operate our jail in the current year is about \$591,000. The amount for next year at one time was expected to go to about \$269,000. We just received a letter that indicates the amount might be closer to \$390,000 which is much better news.
- If the 911 ordinance passes, there will be additional revenue generated that will be used both for operations of the 911 system, but also funds to maintain the hardware. This ordinance is important for the grant we are applying for to assure if we get the grant we can maintain it into the future.
- Although Secure Rural Schools was approved for both this year and next, we don't know the amount at this time. We have been told there was a reduction.
- Travel and training in most cases has been reduced in all departments unless there was something to do with certifications needed to legally do a job. We are looking at a case by case justification for all travel.
- The change of method changed the administration budget by reducing the amount of the insurance expense. This charge is now spread out to other departments. Although it skews the comparison from this year to next a little, I think in the long term it will give a better view of the actual cost of each department.
- In the police department we have reduced animal control from \$30,000 to \$5,000. The reduction is to eliminate the funding to have animals fixed by the vet and other related costs. The \$5,000 will only be to fund the care of dogs when picked up and impounded.
- Garage Budget- We had our 20 hour a week permanent employee retire and we do not plan to fill this position. We are going to make an effort to reduce the number of vehicles that the remaining employees have to work on. This is not the best situation, but in this case the benefits cost almost \$10,000 more than the person's wages so the hourly cost was expensive.
- Community Promotion budget:
  - Reduced KSTK from \$9,200 to \$8,500
  - Reduced community promotion from 28,000 to \$10,000. Most of this for the current year was for Southeast Conference.
  - Eliminated the \$6,000 for employee appreciation
  - Kept all of the senior citizens funding intact except we will no longer have the garage work on their vehicle. They still will be able to use our building, get their cash payment and can still get fuel at the public works site. Working on their vehicle is part of the vehicle reduction for the garage workers.
  - Reduced the Chamber funding from \$25,000 to \$23,000.
- The General Fund contribution to the Museum is greatly reduced. The Museum Director position became vacant and we have not and do not plan to replace that position. We have filled the gaps with additional part time workers and have assigned the entire operation at the Nolan Center to the Civic Center Director. Things seem to be working well with this current situation. This has allowed us to only ask for about \$100,000 from the Nolan Trust Fund which is sustainable. Previously we had to ask for about \$170,000 and at that rate the fund would go backwards. Currently it is a very positive situation.
- Pool Fund- We have a draft that we have sent to our Morgan Stanley contact for review. If he believes the ordinance looks like it will work, it will be sent on to our attorney to draft in an ordinance.

**Capital Fund:**

- The main expenditure is for the city to spend about \$350,000 in the remodeling of the court room at the public safety building with the construction to start this fall. In turn the court will pay this amount back over 15 to 20 years at 5% interest. The assembly approved this plan last fall.
- We have in this budget \$40,000 for a police car if our grant is approved. We would pay the \$10,000 match. If we are successful with the grant, we will get rid of our two or three oldest cars.
- There is \$118,000 listed as a HUD grant. This is completely paid by HUD and is to remove the asbestos at the downstairs in the community center.
- We are still looking at several other costs and will add them at a later time if funding is available. This could include needed work at both the pool and public safety building.

**Permanent Fund:**

- One item in the permanent fund is that we have changed the lease on the belt freezer so that there is an either-or clause to guarantee an appropriate amount each year. It used to be based only on the poundage that ran through the belt freezer and in some year's nothing ran through so we didn't receive anything. Now it is \$15,000 or the poundage calculation, whichever is more.

**Debt Service Fund:**

- This fund handles all of the General Obligation Debt payments and at the current time we have 4 separate school bonds that we are paying off. We will make the last payment on our 2000 school bonds. This is about \$50,000 per year and our share is about \$15,000 as the state pays the balance. In addition, we refinanced some of our debt this year and that will also save some money over time.

**Enterprise Funds:**


- This includes Sewer, Water, Sanitation, Lights and Harbor. All of these funds seemed to be doing pretty good except the sanitation fund which is still just getting by. The Light Fund should have a larger reserve but it does not appear that will happen anytime soon. That is something that will take more discussion.

**Conclusion:**

With some of the state cutbacks, Wrangell is certainly presented with its challenges in the future as with the rest of the state, but for at least the next couple of years I think we should remain stable without a crisis. We are trying to do things now that keeps us ahead of cuts the state will make in the future so that our financial position stays stable and strong.

Several years ago in a publication put out by the state assessor's office, it showed Wrangell as one of the least indebted communities per person in the state. When there is a financial crisis, it is good to not have much debt and we are in that position.

The draft budget before you is just that, a draft. This will continue to change as better information comes to us, the public has a chance to weigh in and the wishes of the assembly are heard.



Jeff Jabusch



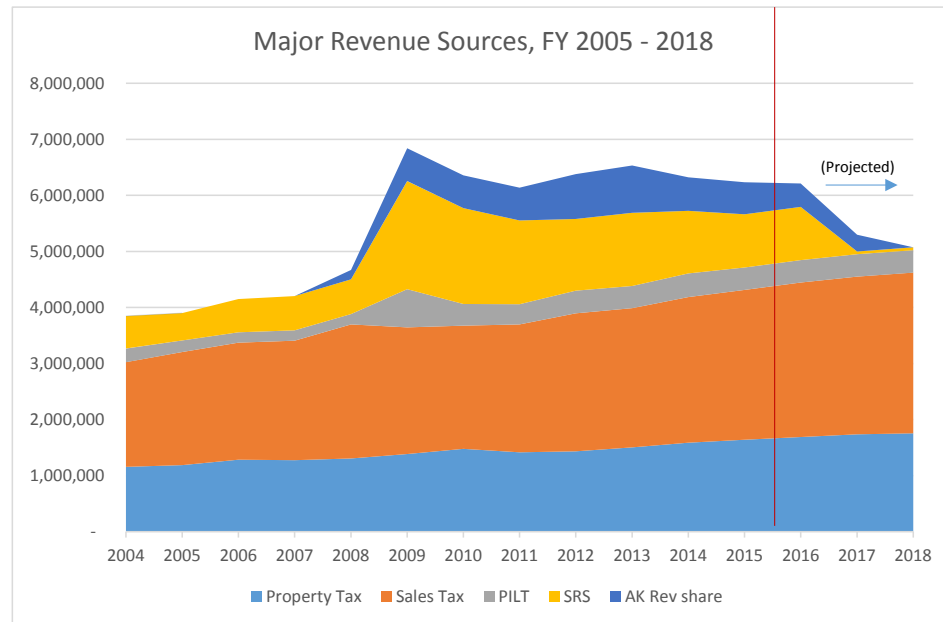
## Summary of Funds

City and Borough of Wrangell  
2015-2016 Fiscal Year

| Fund  | Page | Estimated<br>Reserves<br>07/01/2015 | 2015-16<br>Approved<br>Revenue | 2015-16 Transfers<br>In | 2015-16<br>Approved<br>Expenditures | 2015-16<br>Transfers Out | 2015-16<br>Expected<br>Reserves | % Change<br>from Last<br>Year |
|---|------|-------------------------------------|--------------------------------|-------------------------|-------------------------------------|--------------------------|---------------------------------|-------------------------------|
| General Fund  |      | 6,035,717                           | 5,510,841                      | 310,000                 | 4,792,166                           | 1,005,669                | 6,058,724                       | 0.4%                          |
| Capital Fund  |      | -                                   | -                              | 335,000                 | 673,000                             | -                        | -                               |                               |
| Miscellaneous Grants Fund   |      | 8,293                               | 22,210                         | 9,370                   | 31,580                              | -                        | 8,293                           | 0.0%                          |
| Nolan Center  |      | 87,445                              | 240,800                        | 117,200                 | 357,996                             | -                        | 87,449                          | 0.0%                          |
| Sales Tax Fund  |      |                                     |                                |                         |                                     |                          |                                 |                               |
| Streets   |      | 738,495                             | 101,040                        | -                       | 600,000                             | -                        | 240,495                         | -67.4%                        |
| Schools, Health & Sanitation  |      | 541,198                             | 707,280                        | -                       | 682,800                             | 29,000                   | 536,398                         | -0.9%                         |
| Theater Fund  |      | 28,354                              | 77,100                         | -                       | 81,234                              | -                        | 24,220                          | -14.6%                        |
| Pool & Recreation Fund  |      | 1,009,840                           | 94,750                         | 427,470                 | 522,220                             | -                        | 1,009,840                       | 0.0%                          |
| Borough Organizational Fund   |      | 312,498                             | -                              | -                       | -                                   | -                        | 312,498                         | 0.0%                          |
| Transient Tax Fund  |      | 136,485                             | 43,250                         | -                       | 56,100                              | -                        | 123,635                         | -9.4%                         |
| Secure Rural Schools Fund   |      | 3,969,210                           | 819,838                        | -                       | 848,488                             | 50,000                   | 3,890,560                       | -2.0%                         |
| Economic Recovery Fund  |      | 419,085                             | 1,000                          | -                       | -                                   | -                        | 420,085                         | 0.2%                          |
| Permanent Fund  |      | 7,188,437                           | 266,440                        | -                       | 4,130                               | 250,000                  | 7,200,747                       | 0.2%                          |
| Debt Service Fund   |      | -                                   | 198,314                        | 160,829                 | 359,143                             | -                        | -                               | 0.0%                          |
| Residential Construction Fund   |      | 34,774                              | 50,000                         | -                       | 500                                 | -                        | 84,274                          | 142.3%                        |
| Industrial Construction Fund  |      | 202,735                             | 5,500                          | -                       | 20,000                              | -                        | 188,235                         | -7.2%                         |
| Sewer Fund  |      | 354,542                             | 940,056                        | -                       | 943,380                             | -                        | 351,218                         | -0.9%                         |
| Sanitation Fund   |      | 13,106                              | 575,863                        | -                       | 550,428                             | -                        | 38,541                          | 194.1%                        |
| Light Fund  |      | 1,160,149                           | 4,130,280                      | -                       | 4,096,560                           | -                        | 1,193,869                       | 2.9%                          |
| Water Fund  |      | 588,226                             | 794,486                        | -                       | 529,480                             | -                        | 853,232                         | 45.1%                         |
| Port Fund   |      | 1,326,377                           | 1,576,224                      | -                       | 1,512,667                           | -                        | 1,389,934                       | 4.8%                          |
| Port Special Reserve Funds  |      | 2,869,119                           | 331,677                        | -                       | -                                   | -                        | 3,200,796                       | 11.6%                         |
| <b>Totals</b>   |      |                                     |                                |                         |                                     |                          | <b>27,213,042</b>               |                               |
| <b>Unrestricted Reserves</b>  |      |                                     |                                |                         |                                     |                          | <b>6,487,102</b>                |                               |
| <b>Restricted by Charter, Ordinance, Resolutions or Votes of the People</b> |      |                                     |                                |                         |                                     |                          | <b>20,725,940</b>               |                               |

\*Restricted funds are dedicated for a particular purpose by voters or other required laws of the Borough or State.

Note: Transfers are funds moved from one fund to another. They are not considered an expense of the fund executing the transfer, but in the fund from which the money is ultimately spent. Similarly, it is not considered revenue when the recipient fund receives the transfer from the other fund, rather it is recognized as revenue in the fund that initially generated it.

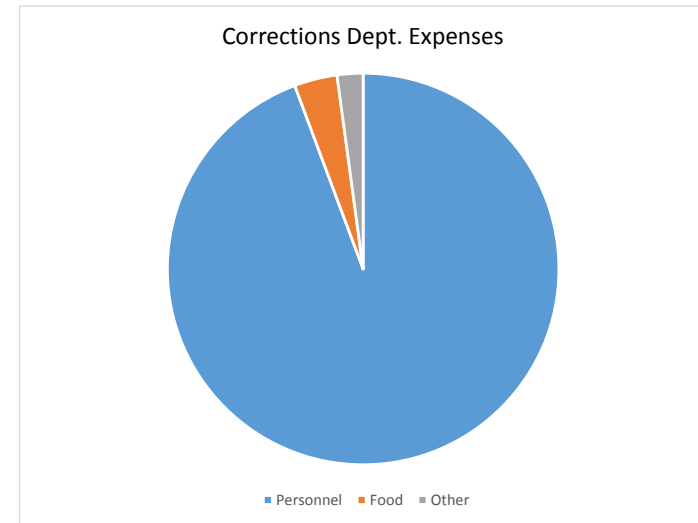
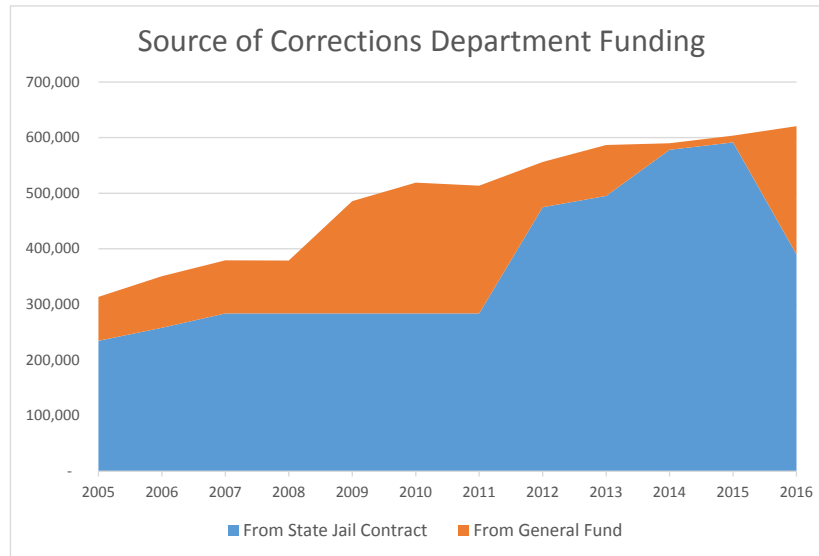


| FY   | Property Tax | Sales Tax | PILT    | SRS       | AK Rev share |
|------|--------------|-----------|---------|-----------|--------------|
| 2004 | 1,156,941    | 1,866,461 | 245,630 | 579,465   | -            |
| 2005 | 1,186,300    | 2,019,828 | 204,810 | 489,810   | -            |
| 2006 | 1,283,482    | 2,090,633 | 183,449 | 592,927   | -            |
| 2007 | 1,275,160    | 2,133,767 | 184,673 | 607,981   | -            |
| 2008 | 1,305,261    | 2,391,558 | 185,955 | 619,860   | 164,776      |
| 2009 | 1,385,384    | 2,258,572 | 683,103 | 1,927,292 | 586,265      |
| 2010 | 1,479,196    | 2,196,229 | 385,430 | 1,709,658 | 587,742      |
| 2011 | 1,416,127    | 2,283,057 | 358,387 | 1,495,060 | 583,212      |
| 2012 | 1,433,278    | 2,463,677 | 402,855 | 1,280,838 | 797,033      |
| 2013 | 1,503,414    | 2,483,505 | 396,589 | 1,304,978 | 846,656      |
| 2014 | 1,586,960    | 2,597,534 | 422,201 | 1,117,867 | 596,467      |
| 2015 | 1,638,854    | 2,675,460 | 400,000 | 950,000   | 568,000      |
| 2016 | 1,688,019    | 2,755,724 | 400,000 | 950,000   | 417,527      |
| 2017 | 1,738,660    | 2,810,839 | 400,000 | 49,000    | 298,233      |
| 2018 | 1,756,046    | 2,867,056 | 400,000 | 49,000    | -            |

#### Assumptions Implicit to Projections:

- 1) State of Alaska allocates no further funding to Municipal Assistance Revenue Sharing, leading to 3-year phase-out to zero.
- 2) Secure Rural Schools Program is not renewed following the 2-year extension recently authorized by Congress.
- 3) Property and Sales Tax Revenues grow at a rate consistent with (but slightly lower than) averages of prior years.
- 4) Federal Payment In Lieu of Taxes continues relatively unchanged from recent funding levels.

**CORRECTIONS DEPARTMENT**  
HISTORICAL & FY 16 REVENUE & EXPENSE SNAPSHOT  
CITY AND BOROUGH OF WRANGELL

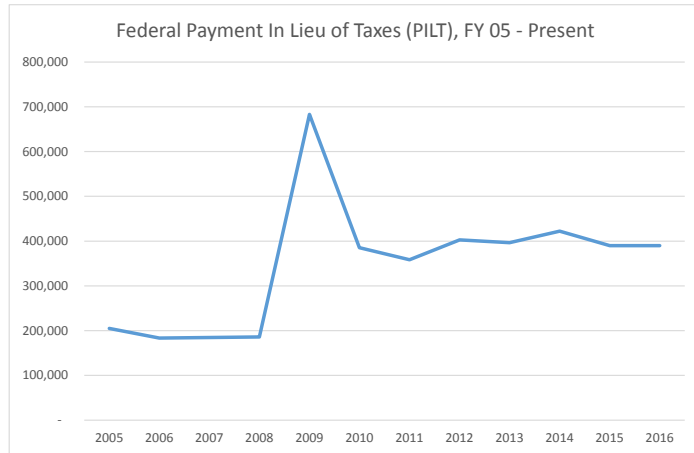


|                          | 2005    | 2006    | 2007    | 2008    | 2009    | 2010    | 2011    | 2012    | 2013    | 2014    | 2015    | 2016    |
|--------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Total Corrections Budget | 313,441 | 350,819 | 379,544 | 379,090 | 485,888 | 519,199 | 513,765 | 556,374 | 586,655 | 589,726 | 603,550 | 620,650 |
| From State Jail Contract | 234,648 | 258,114 | 283,926 | 283,926 | 283,926 | 283,926 | 283,926 | 474,904 | 495,204 | 578,008 | 591,408 | 390,000 |
| From General Fund        | 78,793  | 92,705  | 95,618  | 95,164  | 201,962 | 235,273 | 229,839 | 81,470  | 91,451  | 11,718  | 12,142  | 230,650 |

**EXPENSE TYPE (CORRECTIONS)**

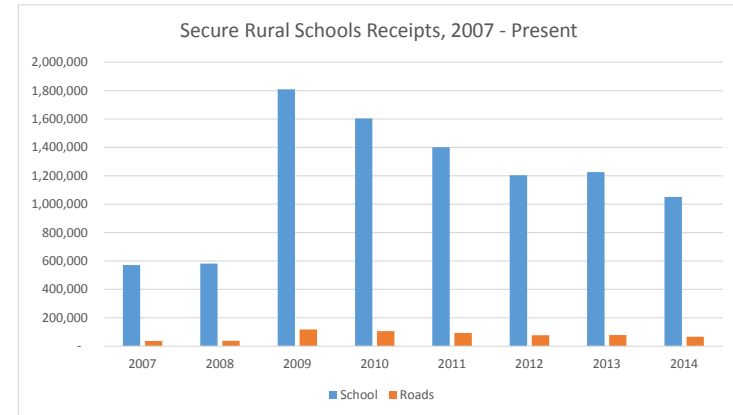
|           |         |
|-----------|---------|
| Personnel | 585,400 |
| Food      | 22,000  |
| Other     | 13,250  |

## FEDERAL REVENUE SOURCES CITY AND BOROUGH OF WRANGELL



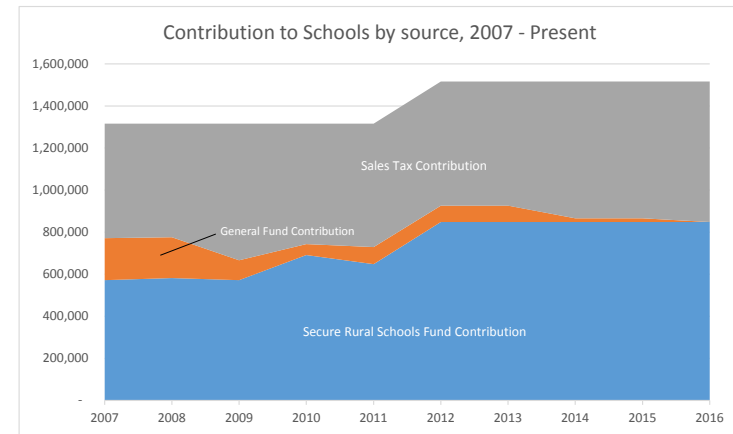
### PAYMENT IN LIEU OF TAXES (PILT)

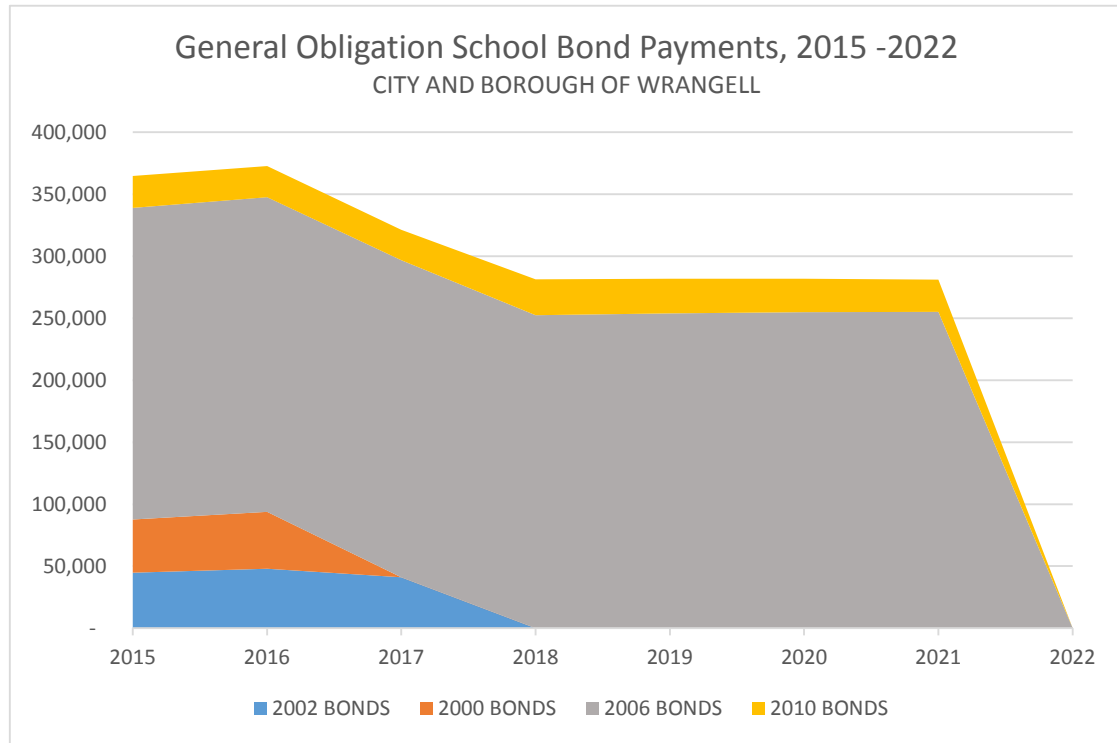
|      |                |
|------|----------------|
| 2005 | 204,810        |
| 2006 | 183,449        |
| 2007 | 184,673        |
| 2008 | 185,955        |
| 2009 | 683,103        |
| 2010 | 385,430        |
| 2011 | 358,387        |
| 2012 | 402,855        |
| 2013 | 396,589        |
| 2014 | 422,201        |
| 2015 | 390,000 (est.) |
| 2016 | 390,000 (est.) |



### Secure Rural Schools

| Fiscal Year | School    | Roads   | Total     | SRS CONTR. | GF Contr. | S.T. Contr. | TOTAL     |
|-------------|-----------|---------|-----------|------------|-----------|-------------|-----------|
| 2007        | 571,787   | 36,194  | 607,981   | 571,788    | 199,499   | 545,000     | 1,316,287 |
| 2008        | 581,513   | 38,347  | 619,860   | 581,513    | 194,499   | 540,275     | 1,316,287 |
| 2009        | 1,809,728 | 117,564 | 1,927,292 | 571,788    | 94,499    | 650,000     | 1,316,287 |
| 2010        | 1,603,831 | 105,827 | 1,709,658 | 691,297    | 51,990    | 573,000     | 1,316,287 |
| 2011        | 1,401,725 | 93,335  | 1,495,060 | 648,137    | 81,150    | 587,000     | 1,316,287 |
| 2012        | 1,203,988 | 76,850  | 1,280,838 | 848,487    | 77,799    | 590,000     | 1,516,286 |
| 2013        | 1,226,680 | 78,298  | 1,304,978 | 848,488    | 77,799    | 590,000     | 1,516,287 |
| 2014        | 1,050,795 | 67,072  | 1,117,867 | 848,488    | 17,800    | 650,000     | 1,516,288 |
| 2015        | 49,000    | -       | 49,000    | 848,488    | 17,800    | 650,000     | 1,516,288 |
| 2016        | 49,000    | -       | 49,000    | 848,488    | -         | 667,800     | 1,516,288 |





| YEAR | 2002 BONDS | 2000 BONDS | 2006 BONDS | 2010 BONDS | TOTAL INTEREST | TOTAL PRINCIPAL | TOTAL PAYMENT |
|------|------------|------------|------------|------------|----------------|-----------------|---------------|
| 2015 | 44,800     | 42,800     | 251,400    | 25,675     | 74,675         | 290,000         | 364,675       |
| 2016 | 47,900     | 45,900     | 253,800    | 25,075     | 62,675         | 310,000         | 372,675       |
| 2017 | 41,000     |            | 255,800    | 24,475     | 51,275         | 270,000         | 321,275       |
| 2018 | -          |            | 252,400    | 28,875     | 41,275         | 240,000         | 281,275       |
| 2019 | -          |            | 253,800    | 28,000     | 31,800         | 250,000         | 281,800       |
| 2020 | -          |            | 254,800    | 27,000     | 21,800         | 260,000         | 281,800       |
| 2021 | -          |            | 255,106    | 26,000     | 11,106         | 270,000         | 281,106       |
| 2022 | -          |            | -          | -          | -              | -               | -             |

PERSONNEL WAGES AND BENEFITS BREAKDOWN  
 BY DEPARTMENT, 2016 FISCAL YEAR ESTIMATES  
 CITY AND BOROUGH OF WRANGELL

|                                     |                |               |               | Gross          | SBS &<br>MEDICARE | PERS           | LIFE         | HEALTH         | Worker's      | BUDGETED       |
|-------------------------------------|----------------|---------------|---------------|----------------|-------------------|----------------|--------------|----------------|---------------|----------------|
| Finance Department                  | Wages          | Vacation      | Overtime      | Wages          | 7.65%             | 37.00%         | INS.         | (NET)          | Comp.         | BENEFITS       |
| FINANCE DIRECTOR                    | 78,994         | 2,257         | -             | 81,251         | 6,216             | 30,063         | 180          | 24,311         | 409           | 61,179         |
| ACCOUNTING TECHNICIAN               | 46,014         | 1,757         | 5,000         | 52,771         | 4,037             | 19,525         | 180          | 15,995         | 270           | 40,007         |
| ACCOUNTING CLERK - PAYABLES         | 41,940         | 2,401         | 1,000         | 45,341         | 3,469             | 16,776         | 180          | 18,530         | 223           | 39,177         |
| ACCOUNTING CLERK - UTILITIES        | 35,303         | 1,011         | 1,000         | 37,314         | 2,855             | 13,806         | 180          | 10,214         | 188           | 27,243         |
| ACCOUNTING CLERK - COLLECTIONS      | 16,569         | 500           | -             | 17,069         | 1,306             | 6,315          | 180          | 7,142          | 88            | 15,032         |
| CUSTODIAN (CITY HALL)               | 10,560         | 403           | 160           | 11,123         | 851               | 4,116          | -            | -              | 674           | 5,640          |
| <b>Totals</b>                       | <b>229,381</b> | <b>8,329</b>  | <b>7,160</b>  | <b>244,869</b> | <b>18,733</b>     | <b>90,602</b>  | <b>900</b>   | <b>76,192</b>  | <b>1,852</b>  | <b>188,278</b> |
| <b>Administration</b>               |                |               |               |                |                   |                |              |                |               |                |
| BOROUGH MANAGER                     | 136,996        | 8,191         | -             | 145,187        | 11,107            | -              | 180          | -              | 741           | 12,028         |
| ECONOMIC DEVELOPMENT DIRECTOR       | 83,474         | 4,779         | -             | 88,253         | 6,751             | 32,654         | 180          | 26,789         | 438           | 66,812         |
| <b>Totals</b>                       | <b>220,470</b> | <b>12,970</b> | <b>-</b>      | <b>233,440</b> | <b>17,858</b>     | <b>32,654</b>  | <b>360</b>   | <b>26,789</b>  | <b>1,179</b>  | <b>78,840</b>  |
| <b>Borough Clerk &amp; Assembly</b> | <b>69,507</b>  | <b>1,993</b>  | <b>-</b>      | <b>71,500</b>  | <b>5,470</b>      | <b>26,455</b>  | <b>180</b>   | <b>24,311</b>  | <b>354</b>    | <b>56,770</b>  |
| <b>Fire Department</b>              |                |               |               |                |                   |                |              |                |               |                |
| FIRE CHIEF                          | 33,843         | 1,333         | -             | 35,176         | 2,691             | 13,015         | 180          | 18,473         | 2,761         | 37,120         |
| FIREMEDIC/TRAINER                   | 46,356         | 1,938         | 11,000        | 59,293         | 4,536             | 21,939         | 180          | 15,995         | 4,690         | 47,339         |
| FIRE DEPT. CASUAL LABOR             | 4,000          | -             | -             | 4,000          | 303               |                |              |                | 317           | 620            |
| <b>Totals</b>                       | <b>84,199</b>  | <b>3,271</b>  | <b>11,000</b> | <b>98,470</b>  | <b>7,530</b>      | <b>34,954</b>  | <b>360</b>   | <b>34,468</b>  | <b>7,768</b>  | <b>85,080</b>  |
| <b>Police Department</b>            |                |               |               |                |                   |                |              |                |               |                |
| POLICE OFFICER                      | 65,951         | 4,960         | 9,700         | 80,611         | 6,167             | 29,826         | 180          | 10,214         | 3,349         | 49,735         |
| POLICE LIEUTENANT                   | 68,716         | 4,101         | 10,200        | 83,016         | 6,351             | 30,716         | 180          | 10,214         | 3,070         | 50,530         |
| POLICE OFFICER                      | 65,951         | 2,624         | 9,700         | 78,275         | 5,988             | 28,962         | 180          | 18,473         | 2,978         | 56,580         |
| POLICE OFFICER                      | 59,153         | 3,776         | 8,400         | 71,328         | 5,457             | 26,391         | 180          | 26,789         | 2,811         | 61,628         |
| POLICE CHIEF                        | 86,629         | 3,776         | -             | 90,405         | 6,916             | 33,450         | 180          | 10,214         | 2,750         | 53,510         |
| POLICE SECRETARY                    | 46,415         | 2,259         | -             | 48,674         | 3,724             | 18,009         | 180          | 18,530         | 2,590         | 43,033         |
| DMV/YOUTH COURT COORDINATOR         | 36,424         | 1,772         | -             | 38,196         | 2,922             | 14,133         | 180          | 18,473         | 240           | 35,947         |
| POLICE SERGEANT                     | 71,623         | 1,391         | 10,000        | 83,014         | 6,351             | 30,715         | 180          | 18,473         | 189           | 55,907         |
| <b>Totals</b>                       | <b>500,862</b> | <b>24,658</b> | <b>48,000</b> | <b>573,520</b> | <b>43,874</b>     | <b>212,203</b> | <b>1,440</b> | <b>131,377</b> | <b>17,976</b> | <b>406,870</b> |

|  | Wages   | Vacation | Overtime | Gross Wage | SBS/Medicare | PERS 37% | Life ins. | Health ins. | Worker's C. | BENEFITS |
|--|---------|----------|----------|------------|--------------|----------|-----------|-------------|-------------|----------|
| <b>Corrections &amp; 911 Dispatch</b>  |         |          |          |            |              |          |           |             |             |          |
| POLICE OFFICER - CORRECTIONS           | 59,739  | 2,281    | 9,300    | 71,320     | 5,456        | 26,388   | 180       | 15,995      | 2,543       | 50,562   |
| CORRECTIONS OFFICER                    | 43,629  | 2,876    | 8,600    | 55,105     | 4,216        | 20,389   | 180       | 10,214      | 2,109       | 37,108   |
| CORRECTIONS SERGEANT                   | 50,235  | 2,498    | 7,200    | 59,933     | 4,585        | 22,175   | 180       | 18,473      | 1,870       | 47,282   |
| CORRECTIONS OFFICER                    | 38,577  | 2,015    | 7,200    | 47,793     | 3,656        | 17,683   | 180       | 18,530      | 1,815       | 41,864   |
| CORRECTIONS OFFICER                    | 42,207  | 2,265    | 6,500    | 50,972     | 3,899        | 18,860   | 180       | 10,214      | 1,638       | 34,791   |
| CORRECTIONS OFFICER                    | 39,562  | 1,104    | 6,200    | 46,866     | 3,585        | 17,341   | 180       | 26,789      | 1,678       | 49,573   |
| <b>Totals</b>                          | 273,950 | 13,040   | 45,000   | 331,990    | 25,397       | 122,836  | 1,080     | 100,213     | 11,653      | 261,180  |
| <b>CUSTODIAN - PSB &amp; CITY HALL</b> |         |          |          |            |              |          |           |             |             |          |
|  | 17,600  | 670      | 710      | 18,980     | 1,452        | 7,023    | 180       | 26,789      | 1,126       | 36,569   |
| <b>Garage</b>                          |         |          |          |            |              |          |           |             |             |          |
| LEAD MECHANIC                          | 53,451  | 3,545    | 4,000    | 60,996     | 4,666        | 22,569   | 180       | 18,530      | 3,945       | 49,889   |
| MECHANIC                               | 61,852  | 2,552    | 3,500    | 67,904     | 5,195        | 25,125   | 180       | 22,094      | 3,407       | 56,000   |
| <b>Totals</b>                          | 115,303 | 6,097    | 7,500    | 128,900    | 9,861        | 47,693   | 360       | 40,624      | 7,352       | 105,890  |
| <b>Public Works</b>                    |         |          |          |            |              |          |           |             |             |          |
| MAINTENANCE SPECIALIST III             | 56,302  | 3,223    | 5,700    | 65,225     | 4,990        | 24,133   | 180       | 10,214      | 392         | 39,909   |
| P.W. & CAPITAL PROJECTS DIRECTOR       | 75,692  | 2,168    | -        | 77,860     | 5,956        | 28,808   | 180       | 10,214      | 2,483       | 47,641   |
| MAINTENANCE SPECIALIST II              | 52,085  | 1,989    | 4,000    | 58,074     | 4,443        | 21,487   | 180       | 10,214      | 2,227       | 38,550   |
| MAINTENANCE SPECIALIST III             | 58,976  | 3,377    | 5,800    | 68,153     | 5,214        | 25,216   | 181       | 30,353      | 141         | 61,105   |
| MAINTENANCE SPECIALIST I               | 40,642  | 1,552    | 3,500    | 45,694     | 3,496        | 16,907   | 180       | 10,214      | 2,136       | 32,932   |
| PUBLIC WORKS FOREMAN                   | 66,496  | 3,807    | 6,000    | 76,303     | 5,837        | 28,232   | 180       | 30,353      | 3,513       | 68,115   |
| PROJECTS MANAGER                       | 56,852  | -        | -        | 56,852     | 4,349        | 21,035   | 180       | 10,214      | 1,380       | 37,158   |
| <b>Totals</b>                          | 407,044 | 16,115   | 25,000   | 448,160    | 34,284       | 165,819  | 1,261     | 111,774     | 12,272      | 325,410  |
| <b>Library</b>                         |         |          |          |            |              |          |           |             |             |          |
| LIBRARY DIRECTOR                       | 55,156  | 3,158    | -        | 58,314     | 4,461        | 21,576   | 180       | 26,789      | 286         | 53,292   |
| LIBRARIAN ASSISTANT I                  | 17,461  | 757      | -        | 18,218     | 1,394        | 6,741    | 180       | 15,702      | 103         | 24,119   |
| LIBRARIAN ASSISTANT II                 | 26,434  | 500      | -        | 26,934     | 2,060        | 9,965    | 180       | 10,214      | 49          | 22,468   |
| LIBRARY CASUAL LABOR                   | 13,255  | -        | -        | 13,255     | 1,005        | -        | -         | -           | 26          | 1,031    |
| <b>Totals</b>                          | 112,306 | 4,414    | -        | 116,720    | 8,920        | 38,282   | 540       | 52,704      | 463         | 100,910  |

|                               | Wages   | Vacation | Overtime | Gross Wage | SBS/Medicare | PERS 37% | Life ins. | Health ins. | Worker's C. | BENEFITS |
|-------------------------------|---------|----------|----------|------------|--------------|----------|-----------|-------------|-------------|----------|
| <b>Nolan Center</b>           |         |          |          |            |              |          |           |             |             |          |
| MUSEUM PART-TIME              | 19,200  | -        | -        | 19,200     | 1,455        | -        | -         | -           | 94          | 1,549    |
| MUSEUM CASUAL LABOR           | 14,520  | -        | -        | 14,520     | 1,101        | -        | -         | -           | 71          | 1,172    |
| CIVIC CENTER DIRECTOR         | 58,605  | 3,355    | -        | 61,961     | 4,740        | 22,925   | 180       | 10,214      | 304         | 38,363   |
| CIVIC CENTER CASUAL LABOR     | 14,520  | -        | -        | 14,520     | 1,101        | -        | -         | -           | 71          | 1,172    |
| NOLAN BUILDING CUSTODIAN      | 13,435  | 385      | 500      | 14,319     | 1,095        | 5,298    | 180       | -           | 421         | 6,994    |
| NOLAN BUILDING CASUAL LABOR   | 4,400   | -        | -        | 4,400      | 334          | -        | -         | -           | 22          | 355      |
| <b>Totals</b>                 | 124,680 | 3,740    | 500      | 128,920    | 9,826        | 28,224   | 360       | 10,214      | 982         | 49,605   |
| <b>Parks &amp; Recreation</b> |         |          |          |            |              |          |           |             |             |          |
| PARKS & RECREATION DIRECTOR   | 58,672  | 1,680    | -        | 60,351     | 4,617        | 22,330   | 180       | 10,214      | 3,810       | 41,150   |
| RECREATION COORDINATOR        | 28,248  | 809      | 1,500    | 30,556     | 2,338        | 11,306   | 180       | 10,214      | 1,454       | 25,491   |
| CUSTODIAN/MAINTENANCE - P&R   | 25,807  | 745      | 500      | 27,052     | 2,069        | 10,009   | 180       | 8,663       | 1,037       | 21,958   |
| LIFEGUARDS                    | 60,500  | -        | -        | 60,500     | 4,586        | -        | -         | -           | 2,884       | 7,470    |
| RECREATION CASUAL LABOR       | 15,000  | -        | -        | 15,000     | 1,137        | -        | -         | -           | 714         | 1,851    |
| <b>Totals</b>                 | 173,227 | 3,233    | 2,000    | 178,460    | 13,610       | 43,645   | 540       | 29,090      | 9,185       | 97,920   |
| <b>Sewer Department</b>       |         |          |          |            |              |          |           |             |             |          |
| WASTEWATER TREATMENT LEADMAN  | 58,680  | 3,358    | 3,500    | 65,538     | 5,014        | 24,249   | 180       | 22,094      | 2,359       | 53,896   |
| WASTEWATER TREATMENT OPERATO  | 45,688  | 1,745    | 2,500    | 49,932     | 3,820        | 18,475   | 180       | 30,353      | 1,867       | 54,695   |
| <b>Totals</b>                 | 104,368 | 5,103    | 6,000    | 115,470    | 8,833        | 42,724   | 360       | 52,447      | 4,226       | 108,590  |
| <b>Sanitation Department</b>  |         |          |          |            |              |          |           |             |             |          |
| SANITATION WORKER             | 44,336  | 1,694    | 1,500    | 47,530     | 3,636        | 17,586   | 180       | 18,473      | 5,105       | 44,980   |
| SANITATION WORKER             | 45,222  | 1,727    | 1,500    | 48,449     | 3,706        | 17,926   | 180       | 30,353      | 2,865       | 55,030   |
| <b>Totals</b>                 | 89,559  | 3,421    | 3,000    | 95,980     | 7,342        | 35,512   | 360       | 48,825      | 7,970       | 100,010  |



|                                 | Wages   | Vacation | Overtime | Gross Wage | SBS/Medicare | PERS 37% | Life ins. | Health ins. | Worker's C. | BENEFITS |
|---------------------------------|---------|----------|----------|------------|--------------|----------|-----------|-------------|-------------|----------|
| <b>Light Generation</b>         |         |          |          |            |              |          |           |             |             |          |
| ELECTRICAL DISPATCH SECRETARY   | 37,603  | 4,740    | -        | 42,343     | 3,239        | 15,667   | 180       | 10,214      | 3,882       | 33,182   |
| DIESEL MECHANIC                 | 55,479  | 1,588    | 3,500    | 60,568     | 4,633        | 22,410   | 180       | 10,214      | 2,765       | 40,202   |
| ELECTRIC UTILITY SUPERINTENDENT | 82,733  | 1,076    | -        | 83,809     | 6,411        | 31,009   | 180       | 26,789      | 197         | 64,586   |
| <b>Totals</b>                   | 175,815 | 7,405    | 3,500    | 186,720    | 14,284       | 69,086   | 540       | 47,216      | 6,844       | 137,970  |

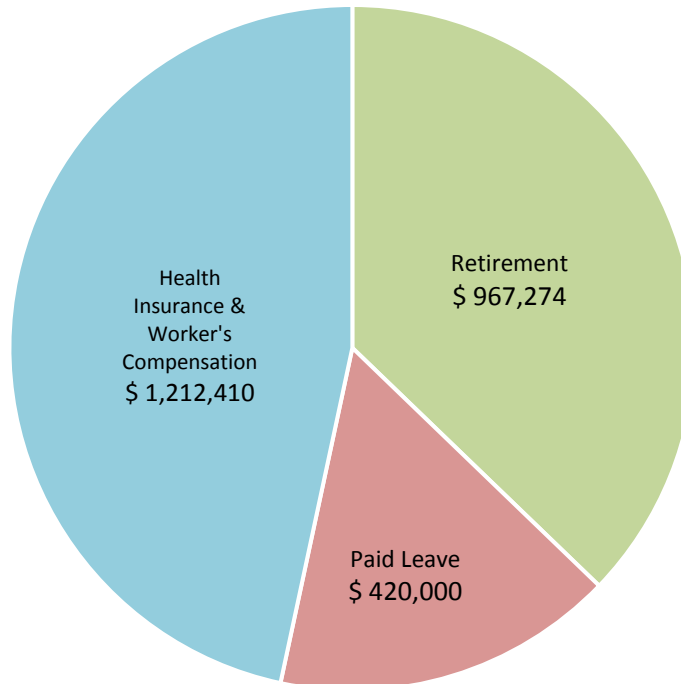
|                           |         |       |        |         |        |         |     |        |        |         |
|---------------------------|---------|-------|--------|---------|--------|---------|-----|--------|--------|---------|
| <b>Light Distribution</b> |         |       |        |         |        |         |     |        |        |         |
| GROUNDSMAN & METER READER | 40,352  | 2,309 | 1,500  | 44,161  | 3,378  | 16,340  | 180 | 10,214 | 2,137  | 32,249  |
| ELECTRICAL LINEMAN        | 78,020  | 2,981 | 3,000  | 84,001  | 6,426  | 31,080  | 180 | 30,353 | 3,897  | 71,936  |
| ELECTRICAL LINEMAN        | 60,350  | 1,728 | 2,500  | 64,578  | 4,940  | 23,894  | 180 | 18,473 | 2,950  | 50,437  |
| ELECTRICAL LINE FOREMAN   | 80,676  | 1,155 | 3,000  | 84,831  | 6,490  | 31,387  | 180 | 10,214 | 3,904  | 52,175  |
| STANDBY                   | 40,000  | -     | -      | 40,000  | 3,060  | -       | -   | -      | 1,824  | 4,884   |
| <b>Totals</b>             | 299,397 | 8,173 | 10,000 | 317,570 | 24,294 | 102,701 | 720 | 69,253 | 14,712 | 211,680 |

|                         |        |       |       |        |       |        |     |        |       |        |
|-------------------------|--------|-------|-------|--------|-------|--------|-----|--------|-------|--------|
| <b>Water Department</b> |        |       |       |        |       |        |     |        |       |        |
| WATER TREATMENT LEADMAN | 57,423 | 2,742 | 7,500 | 67,665 | 5,176 | 25,036 | 180 | 30,353 | 2,325 | 63,070 |
| CASUAL/FILL-IN LABOR    | 4,325  | -     | -     | 4,325  | 328   | -      | -   | -      | 152   | 480    |
| <b>Totals</b>           | 61,748 | 2,742 | 7,500 | 71,990 | 5,504 | 25,036 | 180 | 30,353 | 2,477 | 63,550 |

|                               |         |        |       |         |        |        |     |        |        |         |
|-------------------------------|---------|--------|-------|---------|--------|--------|-----|--------|--------|---------|
| <b>Harbor Department</b>      |         |        |       |         |        |        |     |        |        |         |
| ASSISTANT HARBORMASTER        | 50,452  | 1,177  | 1,500 | 53,129  | 4,064  | 19,658 | 180 | 30,353 | 3,872  | 58,127  |
| HARBOR MAINTENANCE & SECURITY | 41,117  | 4,156  | -     | 45,273  | 3,463  | 16,751 | 180 | 10,214 | 3,176  | 33,784  |
| HARBOR MAINTENANCE & SECURITY | 35,045  | 2,409  | 1,500 | 38,953  | 2,980  | 14,413 | 180 | 10,214 | 2,611  | 30,397  |
| HARBORS SECRETARY             | 37,599  | 1,076  | 250   | 38,925  | 2,978  | 14,402 | 180 | 18,530 | 196    | 36,286  |
| HARBORMASTER                  | 72,590  | 1,339  | -     | 73,929  | 5,656  | 27,354 | 180 | 26,789 | 5,413  | 65,391  |
| HARBOR CASUAL LABOR           | 15,000  | -      | -     | 15,000  | 1,137  | -      | -   | -      | 1,098  | 2,235   |
| <b>Totals</b>                 | 251,803 | 10,157 | 3,250 | 265,210 | 20,278 | 92,578 | 900 | 96,099 | 16,366 | 226,220 |

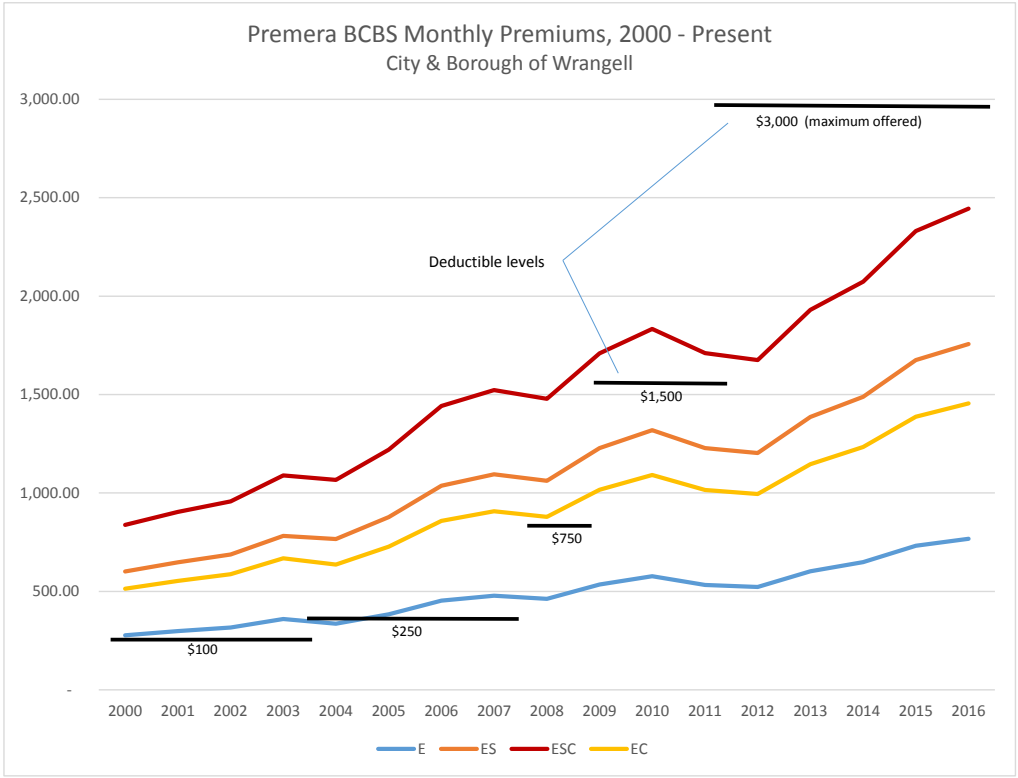
|                                 |        |       |       |        |       |        |     |        |       |        |
|---------------------------------|--------|-------|-------|--------|-------|--------|-----|--------|-------|--------|
| <b>Marine Service Center</b>    |        |       |       |        |       |        |     |        |       |        |
| MARINE SERVICE CENTER TEAM LEAD | 57,358 | 3,282 | 4,000 | 64,640 | 4,945 | 23,917 | 180 | 30,353 | 4,462 | 63,856 |
| FILL-IN AND TEMPORARY LABOR     | 19,360 | -     | -     | 19,360 | 1,481 | -      | -   | -      | 1,333 | 2,814  |
| <b>Totals</b>                   | 76,718 | 3,282 | 4,000 | 84,000 | 6,426 | 23,917 | 180 | 30,353 | 5,795 | 66,670 |

**Personnel Benefits**  
City and Borough of Wrangell  
2016 Fiscal Year Estimates



| Benefit                    | Employer Annual Cost |
|----------------------------|----------------------|
| Health Insurance Premiums  | 1,019,950            |
| Public Employee Retirement | 709,931              |
| SBS (Retirement/FICA)      | 208,448              |
| Paid Sick Leave            | 146,716              |
| Paid Vacation              | 138,797              |
| Paid Holidays              | 134,490              |
| Worker's Compensation      | 122,660              |
| Deductible Reimbursements  | 59,000               |
| Medicare                   | 48,895               |
| Life Insurance             | 10,801               |
| <b>Total</b>               | <b>2,599,687.75</b>  |

Premera Blue Cross Blue Shield Pricing Over Time  
City and Borough of Wrangell



E = employee only  
ES = employee + spouse  
ESC = employee + spouse + child(ren)  
EC = employee + child(ren)

| Year | Deductible  | Premium (total) |          |          |          |
|------|-------------|-----------------|----------|----------|----------|
|      |             | E               | ES       | ESC      | EC       |
| 2000 | \$ 100.00   | 277.11          | 601.33   | 837.93   | 513.71   |
| 2001 | \$ 100.00   | 298.73          | 648.26   | 903.34   | 553.82   |
| 2002 | \$ 100.00   | 316.65          | 687.15   | 957.55   | 587.06   |
| 2003 | \$ 100.00   | 360.25          | 781.77   | 1,089.40 | 667.89   |
| 2004 | \$ 250.00   | 335.71          | 766.32   | 1,066.49 | 635.87   |
| 2005 | \$ 250.00   | 383.84          | 877.14   | 1,220.68 | 727.36   |
| 2006 | \$ 250.00   | 452.72          | 1,036.38 | 1,442.18 | 858.51   |
| 2007 | \$ 750.00   | 478.32          | 1,094.77 | 1,523.41 | 907.00   |
| 2008 | \$ 1,500.00 | 462.25          | 1,061.92 | 1,478.00 | 878.33   |
| 2009 | \$ 1,500.00 | 534.79          | 1,228.16 | 1,709.39 | 1,016.02 |
| 2010 | \$ 1,500.00 | 577.24          | 1,319.14 | 1,834.06 | 1,092.14 |
| 2011 | \$ 1,500.00 | 532.31          | 1,227.77 | 1,710.43 | 1,014.99 |
| 2012 | \$ 1,500.00 | 522.44          | 1,202.74 | 1,674.83 | 994.55   |
| 2013 | \$ 3,000.00 | 601.93          | 1,386.29 | 1,930.62 | 1,146.29 |
| 2014 | \$ 3,000.00 | 649.01          | 1,488.64 | 2,073.26 | 1,233.75 |
| 2015 | \$ 3,000.00 | 731.66          | 1,675.07 | 2,330.92 | 1,387.51 |
| 2016 | \$ 3,000.00 | 767.37          | 1,756.81 | 2,444.67 | 1,455.22 |

**GENERAL FUND SUMMARY**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

| ACCOUNT NO. & DESCRIPTION         | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|-----------------------------------|---------------------|-----------------------|----------------------|-----------------------|
| UNRESERVED FUNDS JULY 1           | 5,374,661           | 5,848,505             | 6,100,389            | 5,995,187             |
| RESERVED BALANCE (CAMP./LIBR)     | 40,126              | 40,530                | 40,530               | 40,530                |
| <b>GENERAL FUND REVENUES</b>      |                     |                       |                      |                       |
| GENERAL TAXES                     | 3,340,752           | 3,311,078             | 3,341,323            | 3,398,500             |
| LICENSE AND PERMITS               | 2,335               | 2,500                 | 2,550                | 4,000                 |
| STATE AND FEDERAL                 | 930,044             | 918,152               | 926,065              | 896,408               |
| PAYMENT IN LIEU OF TAXES          | 422,200             | 350,000               | 390,000              | 390,000               |
| CHARGES FOR SERVICES              | 788,768             | 800,526               | 799,853              | 620,933               |
| FINES AND FORFEITURES             | 132,835             | 131,000               | 128,000              | 129,000               |
| SALES AND LEASES                  | 70,259              | 54,500                | 45,974               | 46,000                |
| MISCELLANEOUS/INTEREST            | 24,950              | 26,770                | 25,000               | 26,000                |
| TRANSFER FROM OTHER FUNDS         | 317,072             | 310,000               | 317,072              | 310,000               |
| <b>TOTAL REV. &amp; TRANSFERS</b> | <b>6,029,215</b>    | <b>5,904,526</b>      | <b>5,975,837</b>     | <b>5,820,841</b>      |
| <b>TOTAL FUNDS AVAILABLE</b>      | <b>11,444,002</b>   | <b>11,793,561</b>     | <b>12,116,756</b>    | <b>11,856,558</b>     |

| ACCOUNT NO. & DESCRIPTION                 | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>GENERAL FUND APPROPRIATIONS</b>        |                     |                       |                      |                       |
| FINANCE                                   | 372,487             | 424,650               | 418,724              | 432,258               |
| ADMINISTRATION                            | 425,658             | 477,390               | 487,923              | 416,330               |
| CITY CLERK/COUNCIL                        | 168,618             | 173,120               | 168,535              | 171,340               |
| FIRE                                      | 335,433             | 364,120               | 345,960              | 374,561               |
| POLICE                                    | 1,068,319           | 1,223,650             | 1,144,270            | 1,215,031             |
| POLICE/CORRECTIONS                        | 589,725             | 607,210               | 603,550              | 641,683               |
| PUBLIC SAFETY BUILDING                    | 245,912             | 224,030               | 240,523              | 254,180               |
| GARAGE                                    | 37,230              | -                     | 7,030                | -                     |
| PUBLIC WORKS                              | 263,918             | 308,440               | 266,970              | 268,010               |
| STREETS                                   | 454,809             | 493,150               | 503,650              | 493,965               |
| LIBRARY                                   | 298,793             | 303,440               | 298,095              | 289,190               |
| COMMUNITY PROMOTION                       | 118,592             | 135,100               | 163,807              | 143,000               |
| PLANNING AND ZONING                       | 29,467              | 41,030                | 40,180               | 18,500                |
| PARKS                                     | 54,561              | 67,688                | 67,688               | 62,318                |
| CEMETERY                                  | 10,439              | 13,000                | 9,000                | 11,800                |
| TRANSFERS TO OTHER FUNDS                  | 829,122             | 1,331,465             | 1,315,134            | 1,005,669             |
| <b>TOTAL EXPEND. &amp; TRANSFERS</b>      | <b>5,303,083</b>    | <b>6,187,483</b>      | <b>6,081,039</b>     | <b>5,797,834</b>      |
| <b>JUNE 30TH FUND BALANCE</b>             | <b>6,100,389</b>    | <b>5,565,548</b>      | <b>5,995,187</b>     | <b>6,018,598</b>      |
| <b>RESERVED BALANCE (CAMP./LIBR)</b>      | <b>40,530</b>       | <b>35,693</b>         | <b>40,530</b>        | <b>40,126</b>         |
| <b>TOTAL EXP., TRANSF, &amp; RESERVES</b> | <b>11,444,002</b>   | <b>11,788,724</b>     | <b>12,116,756</b>    | <b>11,856,558</b>     |

**GENERAL FUND REVENUES**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

| ACCOUNT NO. & DESCRIPTION            | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|--------------------------------------|---------------------|-----------------------|----------------------|-----------------------|
| <b>FUNDS AVAILABLE JULY 1ST</b>      | <b>5,414,787</b>    | <b>5,889,035</b>      | <b>5,414,787</b>     | <b>6,035,717</b>      |
| <b>GENERAL TAXES</b>                 |                     |                       |                      |                       |
| 4005 REAL PROPERTY TAXES             | 1,558,036           | 1,621,578             | 1,601,323            | 1,660,000             |
| 4015 SALES TAX REVENUE               | 1,766,323           | 1,666,000             | 1,717,000            | 1,717,000             |
| 4020 PROPERTY TAX P&I REVENUE        | 14,725              | 17,000                | 20,000               | 15,000                |
| 4025 SALES TAXES P&I REVENUE         | 1,668               | 6,500                 | 3,000                | 6,500                 |
|                                      | <b>3,340,752</b>    | <b>3,311,078</b>      | <b>3,341,323</b>     | <b>3,398,500</b>      |
| <b>LICENSES AND PERMITS</b>          |                     |                       |                      |                       |
| 4705 BUILDING PERMIT REVENUE         | 505                 | 500                   | 750                  | 1,500                 |
| 4720 DOG LICENSES REVENUE            | 1,830               | 2,000                 | 1,800                | 2,500                 |
|                                      | <b>2,335</b>        | <b>2,500</b>          | <b>2,550</b>         | <b>4,000</b>          |
| <b>REVENUE FROM STATE &amp; FED.</b> |                     |                       |                      |                       |
| 4105 REVENUE SHARING                 | 597,729             | 595,505               | 598,068              | 568,626               |
| 4107 PERS REVENUE                    | 281,052             | 293,147               | 293,147              | 294,182               |
| 4114 LIBRARY GRANT REVENUE           | 25,854              | 6,500                 | 6,650                | 6,600                 |
| 4117 LIQUOR LICENSES REVENUE         | 15,900              | 8,000                 | 13,200               | 12,000                |
| 4227 LEPC GRANT                      | 9,509               | 9,000                 | 9,000                | 9,000                 |
| 4851 LIBRARY DVD/COMPUTER GRTS       | -                   | 6,000                 | 6,000                | 6,000                 |
|                                      | <b>930,044</b>      | <b>918,152</b>        | <b>926,065</b>       | <b>896,408</b>        |
| <b>PAYMENT IN LIEU OF TAXES</b>      |                     |                       |                      |                       |
| 4050 IN LIEU OF TAXES REVENUE        | 422,200             | 350,000               | 390,000              | 390,000               |
|                                      | <b>422,200</b>      | <b>350,000</b>        | <b>390,000</b>       | <b>390,000</b>        |
| <b>CHARGES FOR SERVICES</b>          |                     |                       |                      |                       |
| 4185 AIRPORT SECURITY                | 118,633             | 118,633               | 118,633              | 118,633               |
| 4305 JAIL RENTAL REVENUE             | 578,010             | 591,408               | 591,408              | 390,000               |
| 4320 COURT RENTAL REVENUE            | 69,473              | 71,285                | 69,312               | 71,000                |
| 4325 CEMETERY SERVICES REV.          | 3,580               | 3,200                 | 3,000                | 3,000                 |
| 4330 R/V REVENUES/PARK RESR.         | 5,530               | 3,500                 | 5,000                | 5,000                 |
| 4530 911 SURCHARGE                   | 13,542              | 12,500                | 12,500               | 33,300                |
|                                      | <b>788,768</b>      | <b>800,526</b>        | <b>799,853</b>       | <b>620,933</b>        |

| ACCOUNT NO. & DESCRIPTION             | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|---------------------------------------|---------------------|-----------------------|----------------------|-----------------------|
| <b>FINES AND FORFEITURES</b>          |                     |                       |                      |                       |
| 4505 FINES & FORFEITURES REV.         | 8,400               | 10,000                | 10,000               | 10,000                |
| 4515 POLICE SERVICES REVENUE          | 10,031              | 11,000                | 8,000                | 9,000                 |
| 4517 DMV SERVICES                     | 114,404             | 110,000               | 110,000              | 110,000               |
|                                       | <b>132,835</b>      | <b>131,000</b>        | <b>128,000</b>       | <b>129,000</b>        |
| <b>SALES AND LEASES</b>               |                     |                       |                      |                       |
| 4410 TIDELAND LEASE & APPLIC.         | 59,903              | 50,000                | 43,374               | 43,400                |
| 4415 MATERIAL SALES REVENUE           | 8,674               | 2,000                 | 100                  | 100                   |
| 4420 CEMETARY PLOT SALES              | 1,682               | 2,500                 | 2,500                | 2,500                 |
|                                       | <b>70,259</b>       | <b>54,500</b>         | <b>45,974</b>        | <b>46,000</b>         |
| <b>MICELLANEOUS REVENUES</b>          |                     |                       |                      |                       |
| 4805 INTEREST INCOME                  | 17,654              | 20,000                | 20,000               | 20,000                |
| 4808 PW LABOR & EQUIP. REV.           | 2,468               | 3,000                 | -                    | 1,000                 |
| 4823 MISC./PLANS REVENUE              | 1,396               | 520                   | 250                  | 250                   |
| 4835 MISC LIBRARY REVENUES            | 3,294               | 3,000                 | 4,500                | 4,500                 |
| 4825 COPY MACHINE REVENUE             | 138                 | 250                   | 250                  | 250                   |
|                                       | <b>24,950</b>       | <b>26,770</b>         | <b>25,000</b>        | <b>26,000</b>         |
| <b>TOTAL REVENUES</b>                 | <b>5,712,143</b>    | <b>5,594,526</b>      | <b>5,658,765</b>     | <b>5,510,841</b>      |
| <b>TRANSFERS FROM OTHER FUNDS</b>     |                     |                       |                      |                       |
| 4804 PERMANENT FUND                   | 250,000             | 250,000               | 250,000              | 250,000               |
| 4905 TIMBER TAX FUND                  | 67,072              | 60,000                | 67,072               | 60,000                |
| <b>TOTAL TRANSFERS</b>                | <b>317,072</b>      | <b>310,000</b>        | <b>317,072</b>       | <b>310,000</b>        |
| <b>TOTAL REVENUES &amp; TRANSFERS</b> | <b>6,029,215</b>    | <b>5,904,526</b>      | <b>5,975,837</b>     | <b>5,820,841</b>      |
| <b>TOTAL FUNDS AVAILABLE</b>          | <b>11,444,002</b>   | <b>11,793,561</b>     | <b>11,390,624</b>    | <b>11,856,558</b>     |

**FINANCE DEPARTMENT**  
CITY AND BOROUGH OF WRANGELL  
FISCAL YEAR 2015-2016

| FINANCE DEPARTMENT - 01.01.00   | 2013-2014      | 2014-2015      | 2014-2015      | 2015-2016      |             |  |
|---------------------------------|----------------|----------------|----------------|----------------|-------------|--|
| ACCOUNT NO. & DESCRIPTION       | ACTUAL         | APPROVED       | REVISED        | APPROVED       | EXPLANATION |  |
| 5001 WAGES & SALARIES           | 195,475        | 232,800        | 220,000        | 237,710        | 5001        | Finance Director, Accounting Technician, Accounting Clerks, City Hall Custodian, Vacation  |
| 5005 OVERTIME                   | 16,172         | 7,750          | 7,750          | 7,160          | 5005        | Overtime (mostly due to payroll deadlines & after-hours advisory board minutes duties)   |
| 5201 BENEFITS                   | 149,114        | 162,870        | 176,198        | 188,280        | 5201        | FICA/SBS, PERS retirement, health insurance, worker's compensation, etc.   |
| 5301 TRAINING & TRAVEL EXP.     | 2,593          | 5,000          | 2,593          | 5,000          | 5301        | AGFOA conference(s), retirement & benefit training(s), software trainings  |
| 5501 AUDIT EXPENSE              | 25,329         | 23,000         | 25,329         | 23,000         | 5501        | General Fund share of annual financial audit expense   |
| 5505 ASSESSOR EXPENSE           | 30,000         | 40,000         | 30,000         | 40,000         | 5505        | Annual expense for property assessment services  |
| 5520 COMPUTER CONSULTANTS       | 15,549         | 13,000         | 15,500         | 15,000         | 5520        | Hardware and software technical assistance, trouble-shooting, repairs, etc.  |
| 5601 TELEPHONE EXPENSE          | 4,024          | 4,000          | 4,024          | 4,000          | 5601        | Telephone, long-distance, internet, fax and cell phone costs.  |
| 5605 UTILITIES EXPENSE          | 12,841         | 13,000         | 12,841         | 13,000         | 5605        | Water, sewer, garbage and electricity expense for City Hall building   |
| 5705 EQUIPMENT RENTAL           | 2,201          | 2,000          | 2,201          | 2,000          | 5705        | Rental expense for postage meter machine   |
| 5801 POSTAGE EXPENSE            | 10,225         | 14,000         | 10,225         | 14,000         | 5801        | Supplies for mailing all bills, forms, statements Charged out to other departments per use.  |
| 5805 CUSTODIAL SUPPLIES EXPENSE | 910            | 2,000          | 910            | 2,000          | 5805        | Janitorial and related supplies.   |
| 5810 MATERIALS & SUPPLIES       | 22,955         | 20,000         | 22,923         | 20,000         | 5810        | Paper, printer supplies, office supplies, and other miscellaneous materials & supplies.  |
| 5811 COLLECTION EXPENSE         | 2,894          | 1,000          | 1,000          | 2,500          | 5811        | Certified mailing costs, court costs, and other associated costs of collection of monies owed.   |
| 5813 FORECLOSURE COSTS          | 835            | -              | -              | 1,000          | 5813        | Costs associated with foreclosure.   |
| 5901 FACILITY REPAIR & MAINT.   | 2,456          | 4,000          | 5,000          | 4,000          | 5901        | All building maintenance related costs for City Hall Building.   |
| 5905 EQUIP. REPAIR & MAINT.     | 5,377          | 8,000          | 8,000          | 10,000         | 5905        | Computer, server & related device needs, data storage/backups, etc.  |
| 6110 CASH OVER & SHORT          | (32)           | -              | -              | -              | 6110        | Insignificant cash variance amounts (positive and negative) in daily handling of cash receipts   |
| 6500 FIXED ASSETS               | 3,339          | 2,000          | 4,000          | 4,000          | 6500        | Required sales tax software update; server replacement;  |
| 7105 CHARGES TO OTHER DEPTS.    | (129,770)      | (129,770)      | (129,770)      | (160,392)      | 7105        | Charges to other departments for City Hall staff time/services.<br>Sewer - 10%; Sanitation - 4%; Light - 40%; Water - 13%; P&Z - 13%; Port - 14% |
| <b>TOTAL FINANCE</b>            | <b>372,487</b> | <b>424,650</b> | <b>418,724</b> | <b>432,258</b> |             |  |

**ADMINISTRATION**  
CITY AND BOROUGH OF WRANGELL  
FISCAL YEAR 2015-2016

| ADMINISTRATION - 01.03.00        | 2013-2014      | 2014-2015      | 2014-2015      | 2015-2016      |   |
|----------------------------------|----------------|----------------|----------------|----------------|---|
| ACCOUNT NO. & DESCRIPTION        | ACTUAL         | APPROVED       | REVISED        | APPROVED       | EXPLANATION   |
| 5001 WAGES & SALARIES            | 189,182        | 237,060        | 225,000        | 233,440        | 5001 Borough Manager & Economic Director salaries, vacation & vacation cash-out     |
| 5201 BENEFITS                    | 77,387         | 73,660         | 78,753         | 78,840         | 5201 FICA/SBS, PERS retirement, health insurance, worker's compensation, etc.       |
| 5402 MEETING/TRAVEL-MANAGER      | 453            | 8,000          | 770            | 2,000          | 5402 Travel costs for Borough Manager meetings                                      |
| 5403 ECON. DIR TRAVEL & TRAINING | 6,189          | 7,000          | 3,200          | 5,500          | 5403 Travel costs for Economic Development Director to represent City               |
| 5510 CITY ATTORNEY RETAINER      | 52,004         | 45,000         | 45,000         | 45,000         | 5510 Retainer for routine/required items for Borough Attorney                       |
| 5515 LEGAL WORK OUTSIDE RET.     | 33,463         | 10,000         | 42,500         | 10,000         | 5515 Legal work as necessary outside scope of retainer work                         |
| 5540 CITY MRG HIRING/EVALUATION  | 638            | -              | -              | -              | 5540 Cost for independent manager evaluation process                                |
| 5601 TELEPHONE COSTS             | 5,229          | 5,700          | 5,700          | 5,700          | 5601 Administration share of telephone, long-distance, cell phone, internet         |
| 5810 MATERIALS AND SUPPLIES      | 1,504          | 2,000          | 2,000          | 2,000          | 5810 Administration share of miscellaneous office supplies and materials            |
| 5811 TOURISM PROGRAM             | 19,457         | 20,000         | 20,000         | 20,000         | 5811 Miscellaneous tourism program expenses (managed by Econ. Development Dir.)     |
| 5920 GARAGE ALLOC. VEH. EXP.     | 646            | 3,970          | -              | -              | 5920 Maintenance for Borough Manager vehicle.                                       |
| 6205 GENERAL INSURANCE           | 39,506         | 65,000         | 65,000         | 11,850         | 6205 General insurance including bonds, liability, property, vehicles & other items |
| 6500 FIXED ASSETS                | -              | 2,000          | 2,000          | 2,000          | 6500 Fixed Assets -   |
| <b>TOTAL ADMINISTRATION</b>      | <b>425,658</b> | <b>477,390</b> | <b>487,923</b> | <b>416,330</b> |   |

**BOROUGH CLERK/ASSEMBLY DEPARTMENT**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

| <b>CLERK &amp; ASSEMBLY -01.04.00</b> | <b>2013-2014</b> | <b>2014-2015</b> | <b>2014-2015</b> | <b>2015-2016</b> |   |
|---------------------------------------|------------------|------------------|------------------|------------------|---|
| <b>ACCOUNT NO. &amp; DESCRIPTION</b>  | <b>ACTUAL</b>    | <b>APPROVED</b>  | <b>REVISED</b>   | <b>APPROVED</b>  | <b>EXPLANATION</b>  |
| 5001 WAGES & SALARIES                 | 64,835           | 71,290           | 66,465           | 71,500           | 5001 Salary for Borough Clerk; includes vacation                                  |
| 5005 OVERTIME                         | 144              | 100              | 100              | 100              | 5005 Overtime - Election Workers only   |
| 5201 BENEFITS                         | 49,779           | 53,760           | 54,000           | 56,770           | 5201 FICA/SBS, PERS retirement, health insurance, worker's compensation, etc.     |
| 5301 CLERK TRAVEL AND TRAINING        | 2,450            | 3,500            | 3,500            | 3,500            | 5301 Clerk Travel and Training expenses   |
| 5405 ASSEMBLY MEETINGS & TRAVEL       | 12,610           | 13,000           | 13,000           | 10,000           | 5405 Travel for Assembly & Mayor for meetings with state, federal & other groups  |
| 5725 RECORDING FEES                   | 797              | 850              | 850              | 850              | 5725 Cost for recording documents with local recording district                   |
| 5810 MATERIALS AND SUPPLIES           | 3,294            | 2,500            | 2,500            | 2,000            | 5810 Clerk's share of miscellaneous office items                                  |
| 5820 ELECTION SUPPLIES                | 2,019            | 2,000            | 2,000            | 2,000            | 5820 Miscellaneous election supplies  |
| 5830 RECORDS PRESERVATION             | 5,088            | 2,000            | 2,000            | 500              | 5830 Required records preservation expenses                                       |
| 6005 PUBLICATIONS                     | 17,969           | 14,000           | 14,000           | 14,000           | 6005 Legal notices, advertisements, ordinances, bids, other required publications |
| 6460 PUBLIC COMMUNICATIONS            | 7,120            | 7,120            | 7,120            | 7,120            | 6460 Codification, Municipal Code revision and related expenses                   |
| 6500 REPUBLISHING WMC                 | 2,513            | 3,000            | 3,000            | 3,000            | 6500 Expenses associated with republication of Wrangell Municipal Code            |
| <b>TOTAL BOROUGH CLERK</b>            | <b>168,618</b>   | <b>173,120</b>   | <b>168,535</b>   | <b>171,340</b>   |   |



**FIRE DEPARTMENT**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

| <b>FIRE DEPARTMENT - 01.05.00</b>    | <b>2013-2014</b> | <b>2014-2015</b> | <b>2014-2015</b> | <b>2015-2016</b> |  |
|--------------------------------------|------------------|------------------|------------------|------------------|--|
| <b>ACCOUNT NO. &amp; DESCRIPTION</b> | <b>ACTUAL</b>    | <b>APPROVED</b>  | <b>REVISED</b>   | <b>APPROVED</b>  | <b>EXPLANATION</b>   |
| 5001 WAGES & SALARIES EXP.           | 78,768           | 80,910           | 77,000           | 83,470           | 5001 Wages for fireperson and salary for half-time fire chief                          |
| 5005 OVERTIME                        | 9,568            | 11,000           | 9,000            | 11,000           | 5005 Primarily due to ambulance and fire calls and training volunteers                 |
| 5010 CASUAL LABOR EXPENSE            | 4,875            | 5,000            | 3,000            | 4,000            | 5010 Extra part time help and vacation relief  |
| 5201 BENEFITS                        | 73,053           | 81,370           | 81,370           | 85,080           | 5201 FICA/SBS, PERS retirement, health insurance, worker's compensation, etc.          |
| 5301 TRAINING & TRAVEL EXP.          | 9,444            | 11,000           | 9,000            | 10,000           | 5301 Fire training for staff and volunteers  |
| 5601 TELEPHONE EXPENSE               | 6,367            | 6,500            | 6,500            | 6,500            | 5601 Fire phone systems for staff and volunteers                                       |
| 5605 FIRE SUBSTATION EXPENSE         | 10,147           | 13,500           | 9,000            | 13,500           | 5605 Heat, lights and building maintenance for fire substation                         |
| 5650 HYDRANT RENTAL                  | 37,481           | 39,750           | 39,750           | 39,750           | 5650 Paid to Water Fund for installation, maintenance and use of hydrants              |
| 5810 MATERIALS & SUPPLIES EXP.       | 8,581            | 12,750           | 10,000           | 11,000           | 5810 Hand tools, office supplies, cleaning supplies, fire extinguishers, etc.          |
| 5815 TURNOUT GEAR                    | 6,941            | 7,000            | 7,000            | 7,000            | 5815 Firefighter protective clothing and gear  |
| 5905 EQUIP REPAIR & MAINT.           | 5,983            | 10,500           | 9,500            | 10,000           | 5905 Repair expenses for radios, pumps, copiers, computers and other equipment.        |
| 5920 GARAGE ALLOC. VEHIC EXP         | 55,518           | 55,740           | 55,740           | 50,581           | 5920 Garage charges of gas, oil, parts, labor, tires, etc. for vehicle maintenance.    |
| 6015 FIRE PREVENTION & ED.           | 500              | 2,000            | 2,000            | 2,000            | 6015 Fire safety week at schools for fire prevention and education                     |
| 6205 INSURANCE EXPENSE               | -                | -                | -                | 13,580           | 6205 Department's allocation of property, liability, vehicle/equipment/other insurance |
| 6210 VOLUNTEER ACCIDENT HOSP         | 13,196           | 12,600           | 12,600           | 12,600           | 6210 Volunteer firefighters length of service award program (retirement)               |
| 6505 LEPC COSTS                      | 9,511            | 9,000            | 9,000            | 9,000            | 6505 (Grant funded) Local Emergency Planning Expenses and Coordinator                  |
| 6605 CONTRIB. FOR FIRE CALLS         | 5,500            | 5,500            | 5,500            | 5,500            | 6605 Annual amount paid to volunteer firefighters in lieu of per-call charges.         |
| <b>TOTAL FIRE DEPARTMENT</b>         | <b>335,433</b>   | <b>364,120</b>   | <b>345,960</b>   | <b>374,561</b>   |  |

**POLICE DEPARTMENT**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

| <b>POLICE - 01.07.00</b>             | <b>2013-2014</b> | <b>2014-2015</b> | <b>2014-2015</b> | <b>2015-2016</b> |   |
|--------------------------------------|------------------|------------------|------------------|------------------|---|
| <b>ACCOUNT NO. &amp; DESCRIPTION</b> | <b>ACTUAL</b>    | <b>APPROVED</b>  | <b>REVISED</b>   | <b>APPROVED</b>  | <b>EXPLANATION</b>  |
| 5001 WAGES & SALARIES EXP.           | 472,563          | 513,720          | 484,850          | 525,520          | 5001 Salary (chief), wages, shift differentials, on-call  |
| 5005 OVERTIME                        | 47,093           | 58,230           | 58,230           | 48,000           | 5005 Vacation/sick leave, holiday pay and holidays worked, shift coverage, airport duty         |
| 5201 BENEFITS                        | 365,694          | 403,440          | 396,290          | 406,870          | 5201 FICA/SBS, PERS retirement, health insurance, worker's compensation, unemployment           |
| 5301 TRAINING & TRAVEL EXPENSE       | 3,657            | 17,860           | 10,000           | 8,000            | 5301 Officer trainings and Police Chief travel/meetings   |
| 5601 TELEPHONE EXPENSE               | 11,581           | 13,000           | 12,000           | 12,000           | 5601 Telephone, long-distance, internet, fax and cell phone costs.                              |
| 5602 911 EXPENSES                    | 1,676            | 5,000            | 3,500            | 5,000            | 5602 911 phone system and related expenses  |
| 5715 VEHICLE IMPOUND                 | -                | 500              | 500              | 500              | 5715 Towing, storage, court costs, etc. associated with vehicle impound                         |
| 5720 ANIMAL CONTROL                  | 10,870           | 30,000           | 8,000            | 7,000            | 5720 All expenses directly related to animal (primarily dog) control and related issues.        |
| 5810 MATERIALS AND SUPPLIES          | 10,894           | 12,000           | 12,000           | 12,000           | 5810 Copy paper, chemicals, ribbons, film, drug testing and other miscellaneous supply items    |
| 5815 CRIMINAL HISTORY                | 420              | 750              | 750              | 750              | 5815 Charged out, revenue shown in General Fund Revenues. 50% expensed to Police Dept.          |
| 5830 AMMUNITION/TRAINING             | 4,853            | 7,500            | 7,500            | 7,500            | 5830 Officer firearm training and qualifications  |
| 5860 UNIFORM ALLOWANCE               | 3,500            | 5,700            | 5,700            | 5,700            | 5860 \$400 annually for uniform related items and maintenance.                                  |
| 5905 EQUIP. REPAIR, MAINT, REPLAC    | 4,617            | 10,000           | 7,500            | 8,000            | 5905 Radios, computers, copiers, recorders and all other equipment (see note)                   |
| 5920 GARAGE ALLOC VEHICLE EXP        | 52,740           | 52,950           | 52,950           | 48,071           | 5920 Gas, oil, tires, parts, labor and all other police vehicle expenses from Garage Dept.      |
| 5922 BOAT/OTHER TRANSPORTATION       | 252              | 10,000           | 5,000            | 10,000           | 5922 Cost to operate boat and hire air transportation for emergencies in Borough                |
| 6005 PUBLICATIONS EXPENSE            | 130              | 1,500            | 500              | 1,000            | 6005 Advertising for public notices, police officer vacancies, and other necessary publications |
| 6100 SPECIAL INVESTIGATIONS          | -                | 5,000            | 2,500            | 2,500            | 6100 When and as necessary  |
| 6205 INSURANCE EXPENSE               | -                | -                | -                | 30,120           | 6205 Department's allocation of property, liability, vehicle/equipment/other insurance          |
| 6500 FIXED ASSETS                    | 1,299            | 6,000            | 6,000            | 6,000            | 6500 Fixed Assets - Computers, camera system(s)   |
| 7150 STATE PORTION OF DMV            | 76,110           | 70,000           | 70,000           | 70,000           | 7150 State pays 50%, recorded in General Fund Revenues. Other 50% expensed to Police Dept.      |
| 7155 STATE PORTION OF CITATIONS      | 370              | 500              | 500              | 500              | 7155 Same as above (7150)   |
| <b>TOTAL EXPENDITURES</b>            | <b>1,068,319</b> | <b>1,223,650</b> | <b>1,144,270</b> | <b>1,215,031</b> |   |
| <b>POLICE GENERATED REVENUE:</b>     |                  |                  |                  |                  |   |
| YOUTH COURT GRANT                    | -                | 10,000           | 10,000           | -                |   |
| FINES AND FORFEITURES                | 8,400            | 10,000           | 10,000           | 10,000           |   |
| AIRPORT SECURITY FROM STATE          | 118,633          | 118,633          | 118,633          | 118,633          |   |
| DMV REVENUES                         | 114,404          | 105,000          | 110,000          | 110,000          |   |
| POLICE SERVICE REVENUE               | 8,981            | 11,000           | 8,000            | 9,000            |   |
| <b>TOTAL GENERATED REVENUE</b>       | <b>250,418</b>   | <b>254,633</b>   | <b>256,633</b>   | <b>247,633</b>   |   |

**CORRECTIONS & DISPATCH DEPARTMENT**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

| <b>CORRECTIONS - 01.09.00</b>        | <b>2013-2014</b> | <b>2014-2015</b> | <b>2014-2015</b> | <b>2015-2016</b> |  |
|--------------------------------------|------------------|------------------|------------------|------------------|--|
| <b>ACCOUNT NO. &amp; DESCRIPTION</b> | <b>ACTUAL</b>    | <b>APPROVED</b>  | <b>REVISED</b>   | <b>APPROVED</b>  | <b>EXPLANATION</b>   |
| 5001 WAGES & SALARIES EXP.           | 278,171          | 284,960          | 284,800          | 286,990          | 5001 Wages, swing & graveyard shift differentials                              |
| 5005 OVERTIME                        | 37,620           | 37,500           | 37,500           | 45,000           | 5005 Coverage for vacation, sick leave and holiday pay generates most overtime |
| 5201 BENEFITS                        | 242,096          | 247,700          | 250,000          | 261,180          | 5201 FICA/SBS, PERS retirement, health insurance, worker's comp., etc.         |
| 5301 TRAINING & TRAVEL EXPENSE       | 9,183            | 6,000            | 3,000            | 6,000            | 5301 Required trainings and certifications for corrections officers            |
| 5601 TELEPHONE EXPENSE               | 1,500            | 1,500            | 1,500            | 1,500            | 5601 Correctional Dept. share of Public Safety phones/internet expenses        |
| 5810 MATERIALS & SUPPLIES            | 3,245            | 5,000            | 3,000            | 3,500            | 5810 Uniforms, blankets, pillows, mattresses, other correctional supplies      |
| 5845 PRISONER MEALS                  | 18,013           | 22,000           | 22,000           | 22,000           | 5845 Food and preparation costs for prisoner meals                             |
| 5920 GARAGE ALLOC VEHICLE EXP        | 2,540            | 2,550            | 2,000            | 2,313            | 5920 Jail portion of public safety vehicle maintenance expense                 |
| 6130 PRISONER COST/REIMBURSE.        | (2,643)          | -                | (250)            | -                | 6130 State prisoner reimbursement costs (contra-expense)                       |
| 7150 TRANSFER TO 911 FUND            | -                | -                | -                | 13,200           | 7150 40% of 911 surcharge revenue transferred to deferred maintenance fund     |
| <b>TOTAL CORRECTION EXPENDITURES</b> | <b>589,725</b>   | <b>607,210</b>   | <b>603,550</b>   | <b>641,683</b>   |  |
| <b>GENERATED REVENUES - 01.00.00</b> |                  |                  |                  |                  |  |
| 4305 STATE JAIL CONTRACT:            | 578,010          | 591,408          | 591,408          | 390,000          | 4305 State of Alaska has reduced funding for Community/Regional Jails Program  |
| 4530 911-SYSTEM REVENUE:             | -                | -                | -                | 33,000           | 4530 40% of this amount is reserved as deferred revenue for 911 system needs   |
| <b>TOTAL DEPARTMENTAL REVENUE</b>    | <b>578,010</b>   | <b>591,408</b>   | <b>591,408</b>   | <b>423,000</b>   |  |

**PUBLIC SAFETY BUILDING**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

| <b>PUBLIC SAFETY BUILDING - 01.11.00</b>         | <b>2013-2014</b> | <b>2014-2015</b> | <b>2014-2015</b> | <b>2015-2016</b> |  |
|--|------------------|------------------|------------------|------------------|--|
| <b>ACCOUNT NO. &amp; DESCRIPTION</b>             | <b>ACTUAL</b>    | <b>APPROVED</b>  | <b>REVISED</b>   | <b>APPROVED</b>  | <b>EXPLANATION</b>   |
| 5001 WAGES & SALARIES EXP.                       | 18,355           | 18,750           | 19,150           | 18,270           | 5001 Custodian wages (25 hrs/week), & other help as needed                 |
| 5005 OVERTIME                                    | 134              | -                | -                | 710              | 5005 Overtime  |
| 5201 BENEFITS                                    | 31,298           | 33,730           | 35,430           | 36,570           | 5201 FICA/SBS, retirement, health insurance, worker's compensation, etc.   |
| 5601 TELEPHONE EXPENSE                           | 510              | 550              | 550              | 530              | 5601 Cost for phone in elevator  |
| 5605 UTILITIES/HEAT EXPENSE                      | 108,398          | 98,000           | 111,000          | 110,000          | 5605 Electricity, water, sewer, garbage and electric heat for PSB          |
| 5610 HEATING OIL EXPENSE                         | 2,054            | -                | 1,893            | 2,500            | 5610 Heating oil (being phased out)  |
| 5805 CUSTODIAL SUPPLIES EXP.                     | 4,781            | 3,000            | 2,500            | 2,500            | 5805 Professional cleaning and related supplies                            |
| 5901 FACILITY REPAIR & MAINT.                    | 80,382           | 70,000           | 70,000           | 75,000           | 5901 Building repairs, furnace, air system, and other building maintenance |
| 6205 INSURANCE EXPENSE                           | -                | -                | -                | 8,100            | 6205 Department's allocation of property, liability, & other insurance     |
| <b>TOTAL PUBLIC SAFETY BLDG. EXP</b>             | <b>245,912</b>   | <b>224,030</b>   | <b>240,523</b>   | <b>254,180</b>   |  |
| <b>PUBLIC SAFETY BUILDING GENERATED REVENUE:</b> |                  |                  |                  |                  |  |
| STATE COURT RENTAL                               | 69,473           | 71,285           | 71,285           | 72,710           |  |

**GARAGE DEPARTMENT**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

| <b>GARAGE - 01.14.00</b>                    | <b>2013-2014</b> | <b>2014-2015</b> | <b>2014-2015</b> | <b>2015-2016</b> |   |
|---|------------------|------------------|------------------|------------------|---|
| <b>ACCOUNT NO. &amp; DESCRIPTION</b>        | <b>ACTUAL</b>    | <b>APPROVED</b>  | <b>REVISED</b>   | <b>APPROVED</b>  | <b>EXPLANATION</b>  |
| 5001 WAGES & SALARIES EXP.                  | 140,554          | 148,850          | 131,868          | 121,400          | 5001 (2) full-time mechanics; eliminating 1/2-time mechanic position          |
| 5005 OVERTIME                               | 3,096            | 500              | 500              | 7,500            | 5005 Overtime, double-time, call-outs, etc.                                   |
| 5201 BENEFITS                               | 132,860          | 140,620          | 143,462          | 105,890          | 5201 Health insurance, retirement, SBS, worker's compensation, etc.           |
| 5301 TRAINING & TRAVEL EXP.                 | 2,690            | 2,500            | 160              | 6,000            | 5301 Increased due to turnover; new certification programs needed             |
| 5605 UTILITIES EXPENSE                      | 20,377           | 20,000           | 20,000           | 22,000           | 5605 Electricity, water, sewer, garbage for shop and public works buildings   |
| 5610 HEATING OIL EXPENSE                    | 8,163            | 15,000           | 4,950            | 5,000            | 5610 Heating oil and diesel for equipment                                     |
| 5620 GAS & LUBE OIL EXPENSE                 | 97,791           | 95,000           | 95,000           | 95,000           | 5620 Gas, oil, grease for all Borough vehicles & equipment                    |
| 5810 MATERIALS & SUPPLIES                   | 40,598           | 122,700          | 122,700          | 125,000          | 5810 Replacement & other parts for Borough vehicles. Charged out in averages. |
| 5825 FIXED ASSETS                           | 4,323            | -                | -                | 2,500            | 5825 Fixed assets - Miscellaneous test gear                                   |
| 6205 INSURANCE                              | -                | -                | -                | 1,740            |   |
| <b>TOTAL GARAGE EXPENDITURES</b>            | <b>450,452</b>   | <b>545,170</b>   | <b>518,640</b>   | <b>492,030</b>   |   |
| CHARGED TO OTHER DEPTS.                     | (523,854)        | (545,170)        | (511,610)        | (492,030)        |   |
| <b>TOTAL GARAGE EXPENDITUES</b>             | <b>(73,402)</b>  | <b>-</b>         | <b>7,030</b>     | <b>-</b>         |   |
| <b><u>GARAGE CHARGES TO OTHER DEPT.</u></b> |                  |                  |                  |                  |   |
| SENIOR CITIZENS                             | 3,801            | 2,840            | 2,840            | -                |   |
| ADMINISTRATION                              | 646              | 3,970            | -                | -                |   |
| FIRE DEPARTMENT                             | 55,518           | 55,740           | 55,740           | 50,581           |   |
| MUSEUM                                      | -                | 1,450            | 1,450            | 1,328            |   |
| PARKS & RECREATION                          | 7,770            | 7,770            | 7,770            | 7,036            |   |
| PORT  | 17,840           | 17,840           | 17,840           | 16,188           |   |
| SEWER                                       | 26,960           | 26,960           | 26,960           | 24,454           |   |
| POLICE                                      | 52,950           | 52,950           | 52,950           | 48,071           |   |
| CORRECTIONS                                 | 2,550            | 2,550            | 2,550            | 2,313            |   |
| STREETS                                     | 210,829          | 220,150          | 224,120          | 203,265          |   |
| HOSPITAL                                    | 1,034            | 9,050            | 9,050            | 8,212            |   |
| SANITATION                                  | 60,280           | 60,280           | 60,280           | 54,701           |   |
| LIGHT & POWER DISTRIBUTION                  | 44,006           | 43,950           | 43,950           | 39,882           |   |
| WATER                                       | 39,670           | 39,670           | 39,670           | 35,998           |   |
| <b>TOTALS</b>                               | <b>523,854</b>   | <b>545,170</b>   | <b>545,170</b>   | <b>492,030</b>   |   |

**PUBLIC WORKS**  
CITY AND BOROUGH OF WRANGELL  
FISCAL YEAR 2015-2016

| <b>PUBLIC WORKS - 01.16.00</b>       | <b>2013-2014</b> | <b>2014-2015</b> | <b>2014-2015</b> | <b>2015-2016</b> |   |
|--------------------------------------|------------------|------------------|------------------|------------------|---|
| <b>ACCOUNT NO. &amp; DESCRIPTION</b> | <b>ACTUAL</b>    | <b>APPROVED</b>  | <b>REVISED</b>   | <b>APPROVED</b>  | <b>EXPLANATION</b>  |
| 5001 WAGES & SALARIES EXP.           | 390,778          | 402,750          | 428,000          | 423,160          | 5001 Salary, wages, etc. Over due to Director retirement & training new Director                |
| 5005 OVERTIME                        | 22,185           | 24,000           | 28,000           | 25,000           | 5005 Snow removal, emergencies, filling in for vacation sick leave taken, etc.                  |
| 5010 CASUAL LABOR-SPEC PROJ          | 13,909           | 7,500            | 16,500           | 7,500            | 5010 Special projects and other work requiring additional help.                                 |
| 5201 BENEFITS                        | 273,615          | 283,190          | 314,520          | 325,410          | 5201 FICA/SBS, PERS retirement, health insurance, worker's compensation                         |
| 5301 TRAINING & TRAVEL EXP.          | 3,528            | 10,000           | 8,000            | 6,000            | 5301 Training & certification in DEC, EPA, OSHA & other requirements                            |
| 5601 TELEPHONE EXPENSE               | 6,388            | 5,500            | 7,500            | 7,000            | 5601 Phones, internet, cell phones, long-distance   |
| 5810 MATERIALS & SUPPLIES            | 9,725            | 8,000            | 8,000            | 8,000            | 5810 Small tools, office supplies, inspection materials, safety items and clothing.             |
| 5830 ENGINEERING SUPPLIES            | 5,327            | 5,000            | 5,000            | 2,500            | 5830 Equipment, programs and other items for project inspections                                |
| 5901 FACILITY MAINT. & REPAIR        | 2,412            | 2,500            | 2,500            | 5,000            | 5901 Building related repairs, charged to other accounts based on time spent                    |
| 6205 INSURANCE EXPENSE               | -                | -                | -                | 8,440            | 6205 Allocation of property, liability, vehicle/equipment/other insurance                       |
| <b>PUBLIC WORKS EXPENDITURES</b>     | <b>727,867</b>   | <b>748,440</b>   | <b>818,020</b>   | <b>818,010</b>   |   |
| 7105 CHARGES TO OTHER DEPTS.         | (463,949)        | (440,000)        | (551,050)        | (550,000)        | 7105 Based on actual timesheet charges spent working on various projects for other departments. |
| <b>TOTAL PUBLIC WORKS</b>            | <b>263,918</b>   | <b>308,440</b>   | <b>266,970</b>   | <b>268,010</b>   |   |

**STREETS DEPARTMENT**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

| <b>STREETS - 01.18.00</b>            | <b>2013-2014</b> | <b>2014-2015</b> | <b>2014-2015</b> | <b>2015-2016</b> |                    |  |
|--------------------------------------|------------------|------------------|------------------|------------------|--------------------|--|
| <b>ACCOUNT NO. &amp; DESCRIPTION</b> | <b>ACTUAL</b>    | <b>APPROVED</b>  | <b>REVISED</b>   | <b>APPROVED</b>  | <b>EXPLANATION</b> |  |
| 5640 UTILITIES EXPENSE (STR LTS)     | 19,778           | 19,000           | 19,000           | 19,000           | 5640               | Electricity for street lights  |
| 5645 UTILITY EXP. ROCK QUARRY        | 1,584            | 1,500            | 1,500            | 1,200            | 5645               | Electricity for rock crusher   |
| 5705 EQUIPMENT RENTAL                | -                | 1,000            | 1,000            | 1,000            | 5705               | Equipment rental (e.g. dump trucks) for snow removal                         |
| 5810 MATERIALS & SUPPLIES            | 2,656            | 6,000            | 6,000            | 8,000            | 5810               | Signs, barricades, coveralls, street safety, small tools, etc.               |
| 5835 STREET LIGHTS FIXTURES          | 695              | 2,000            | 9,000            | 4,500            | 5835               | Street light fixtures (replacements); see note                               |
| 5850 CULVERT PURCHASE EXP.           | -                | 2,000            | 2,000            | 2,000            | 5850               | Culverts for drainage issues as arising and/or sale to public                |
| 5905 EQUIPMENT REPAIR & MAINT        | 205,285          | 220,150          | 220,150          | 203,265          | 5905               | Garage charges for tires, fuel, parts, labor for street maintenance vehicles |
| 5925 CRUSHING / MAINTENANCE          | 2,149            | 1,500            | -                | 15,000           | 5925               | Labor, fuel and parts to operate crusher                                     |
| 5930 STREET REPAIR & MAINT.          | 58,875           | 50,000           | 55,000           | 50,000           | 5930               | Materials and labor to maintain streets                                      |
| 5935 SANDING & SNOW REMOVAL          | 27,795           | 25,000           | 25,000           | 25,000           | 5935               | Sanding and snow removal expenses (not labor)                                |
| 7110 CHARGES FROM OTHER DEPT         | 135,992          | 165,000          | 165,000          | 165,000          | 7110               | Public Works labor charged based on actual hours worked on streets           |
| <b>TOTAL STREET DEPT. EXPEND.</b>    | <b>454,809</b>   | <b>493,150</b>   | <b>503,650</b>   | <b>493,965</b>   |                    |  |

\* 5835 line item over due to old invoice from prior year received from Leotek Electronics.

**LIBRARY DEPARTMENT**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

| ACCOUNT NO. & DESCRIPTION              | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED | EXPLANATION  |
|--|---------------------|-----------------------|----------------------|-----------------------|--|
| <b>LIBRARY EXPENDITURES - 01.20.00</b> |                     |                       |                      |                       |  |
| 5001 WAGES & SALARIES EXP.             | 126,189             | 130,990               | 131,000              | 116,720               | 5001 Librarian & 2 Assistants (21 & 30 hrs/wk); custodian, extra help, vacation            |
| 5201 BENEFITS                          | 98,322              | 101,750               | 104,000              | 100,910               | 5201 FICA/SBS, PERS, health insurance, worker's compensation, unemployment                 |
| 5301 TRAVEL & TRAINING EXPENSE         | 1,154               | 10,000                | 2,000                | 2,500                 | 5301 Alaska Library Conference & Director's Meetings                                       |
| 5601 TELEPHONE EXPENSE                 | 1,064               | 1,000                 | 900                  | 1,100                 | 5601 Phone, long-distance, fax. E-Rate pays 80% of this expense, but this is going away.   |
| 5605 UTILITIES EXPENSE                 | 8,879               | 7,800                 | 8,200                | 8,000                 | 5605 Water, sewer, garbage and electricty for the Library Building                         |
| 5660 INTERNET ACCESS EXPENSE           | 224                 | 1,000                 | 240                  | 2,500                 | 5660 E-Rate has been paying 80%, but this will decrease if OWL grant funding is cut.       |
| 5801 POSTAGE EXPENSE                   | 1,568               | 2,700                 | 1,200                | 2,000                 | 5801 Mailing borrowed materials from other libraries and other postage needs.              |
| 5805 CUSTODIAL SUPPLIES EXPENSE        | 1,168               | 2,000                 | 1,000                | 1,500                 | 5805 Cleaning supplies, restroom products, janitorial equipment, etc.                      |
| 5810 MATERIALS & SUPPLIES EXP          | 4,971               | 5,200                 | 5,200                | 5,000                 | 5810 Office products, computer paper, book covers and repairs, etc.                        |
| 5840 BOOKS/SUBS/DUES EXP.              | 20,485              | 20,000                | 20,000               | 20,000                | 5840 Books, subscriptions, dues, newspapers, magazines, DVDs.                              |
| 5842 STATE OPERATING GRANT             | 6,600               | 6,600                 | 6,600                | 6,600                 | 5842 State grant for library expenditures normally for books, subscriptions and equipment. |
| 5844 AK OWL GRT EXP.                   | 3,363               | -                     | -                    | -                     | 5844   |
| 5845 CONTINUING EDUCATION GRT          | -                   | -                     | 1,305                | -                     | 5845 State grant for librarian continuing education  |
| 5846 STATE EARLY LIT GRANT             | 1,355               |                       |                      |                       | 5852 Institute of Museums and Libraries grant for computers and furnishings                |
| 5847 NOLAN GRANT                       | 50                  |                       |                      |                       | 5901 Labor and materials for Library Building maintenance                                  |
| 5852 IMLS COMPUTER/DVD GRT             | 6,000               | 6,000                 | 6,000                | 6,000                 | 5905 Service, maintenance & repair of computers, automation, & related equipment           |
| 5901 BUILDING REPAIR & MAINT.          | 5,251               | 5,000                 | 7,000                | 5,000                 |  |
| 5905 EQUIPMENT REPAIR & MAINT.         | 1,881               | 2,000                 | 2,000                | 5,000                 | 6500 Fixed assets - Server required for library automation - \$4,500 covered by IMLS       |
| 6205 INSURANCE EXPENSE                 | -                   | -                     | -                    | 2,860                 |  |
| 6500 FIXED ASSETS                      | 10,269              | 1,400                 | 1,450                | 3,500                 |  |
| <b>TOTAL LIBRARY EXPENDITURES</b>      | <b>298,793</b>      | <b>303,440</b>        | <b>298,095</b>       | <b>289,190</b>        |  |
| <b>GRANTS:</b>                         |                     |                       |                      |                       |  |
| CONTINUING EDUCATION GRANT             | -                   | -                     | 1,000                | -                     |  |
| STATE OPERATING GRANT                  | 6,600               | 6,600                 | 6,600                | 6,600                 |  |
| OTHER GRANTS                           | -                   | -                     | -                    | -                     |  |
| E-RATE (internet subsidy)              | -                   | 11,503                | -                    | -                     |  |
|  | 6,600               | 18,103                | 7,600                | 6,600                 |  |



**COMMUNITY PROMOTION**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

| ACCOUNT NO. & DESCRIPTION             | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED | EXPLANATION  |
|---------------------------------------|---------------------|-----------------------|----------------------|-----------------------|--|
| <b>COMMUNITY PROMOTION - 01.24.00</b> |                     |                       |                      |                       |  |
| 5325 LOBBYING EXPENSE                 | -                   | 5,000                 | 5,000                | 5,000                 | 5325 Lobbying expense for Assembly and other Borough staff                                 |
| 5330 FEDERAL LOBBYIST EXPENSE         | 33,800              | 32,000                | 32,000               | 32,000                | 5330 Washington DC lobbyist hired to lobby on issues affecting the Borough                 |
| 5540 STATE LOBBYIST EXPENSE           | -                   | -                     | 30,000               | 36,000                | 5540 State lobbyist hired in 2014 to lobby at state level on issues affecting Borough      |
| 5625 CONTRIBUTION TO KSTK             | 9,200               | 9,200                 | 9,200                | 8,500                 | 5625 Annual cash contribution to KSTK - used to help cover utility expenses at station     |
| 5627 CONTRIBUTION TO HEALTH FAIR      | 3,000               | 3,000                 | 3,000                | 3,000                 | 5627 Annual cash contribution of \$3,000 for the health fair                               |
| 5630 U.S. CUSTOMS UTILITIES EXP       | 1,053               | 1,400                 | 1,500                | -                     | 5630 Federal agreement for customs officer for cruise ships, Stikine River, etc.           |
| 5840 BOOKS/SUBSCRIPTIONS, DUES        | 6,494               | 6,500                 | 6,500                | 6,500                 | 5840 Borough dues for Southeast Conference, Alaska Municipal League, and various others    |
| 6601 COMMUNITY PROMOTION EXP          | 16,301              | 28,000                | 28,000               | 10,000                | 6601 Variety of community promotion expenses and items                                     |
| 6602 EMPLOYEE APPRECIATION            | 5,649               | 6,000                 | 4,607                | -                     | 6602 Expenses related to employee recognition/appreciation                                 |
| 6615 SENIOR CITIZEN PROGRAM           | 14,095              | 15,000                | 15,000               | 15,000                | 6615 In-kind contribution for fuel, tires and other shop expenses, meals, activities, etc. |
| 6635 CONTRIBUTION TO CHAMBER          | 25,000              | 25,000                | 25,000               | 23,000                | 6635 Funding contingent on seeing July 4, derby funds and operating budgets.               |
| 6640 CONTRIBUTION TO FIREWORKS        | 4,000               | 4,000                 | 4,000                | 4,000                 | 6640 Annual contribution to fire department for July 4th fireworks show                    |
| <b>TOTAL COMMUNITY PROMOTION EXP</b>  | <b>118,592</b>      | <b>135,100</b>        | <b>163,807</b>       | <b>143,000</b>        |  |

**PLANNING & ZONING**  
CITY AND BOROUGH OF WRANGELL  
FISCAL YEAR 2015-2016

| ACCOUNT NO. & DESCRIPTION         | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED | EXPLANATION   |
|-----------------------------------|---------------------|-----------------------|----------------------|-----------------------|---|
| 01.26.00                          |                     |                       |                      |                       |   |
| 5301 TRAINING & TRAVEL EXP.       | 2,377               | 6,500                 | 5,500                | 2,500                 | 5301 Professional seminars for planner; commission to attend training; mapping training |
| 5810 MATERIALS & SUPPLIES EXP.    | 396                 | 350                   | -                    | -                     | 5810 Subscriptions to P&Z publications, maintenance of P&Z maps, other materials        |
| 6005 PUBLICATIONS EXPENSE         | 1,033               | 1,000                 | 1,000                | 1,000                 | 6005 Required notices concerning public hearings and other P&Z notices                  |
| 6120 SURVEY COSTS                 | (1,054)             | 5,000                 | 5,500                | 5,000                 | 6120 Survey work as required for land disposal & issues                                 |
| 6130 MAPPING UPGRADE EXPENSE      | 10,537              | 12,000                | 12,000               | 10,000                | 6130 Mapping subdivisions, property tax integration, ongoing training                   |
| 7110 CHARGES FROM OTHER DEPTS.    | 16,178              | 16,180                | 16,180               | -                     | 7110 Charges from primarily finance department for meetings, notices, minutes, etc.     |
| <b>TOTAL P&amp;Z EXPENDITURES</b> | <b>29,467</b>       | <b>41,030</b>         | <b>40,180</b>        | <b>18,500</b>         |   |

**PARKS DEPARTMENT**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

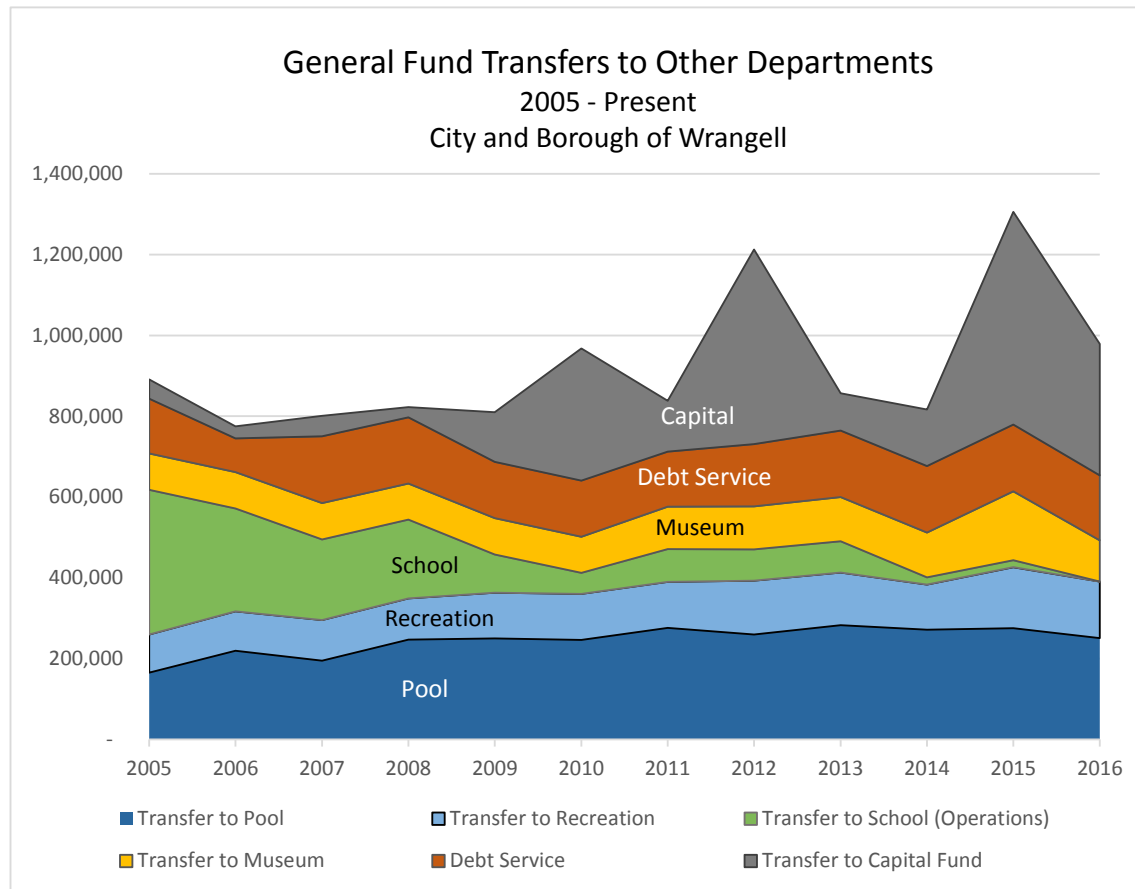
| ACCOUNT NO. & DESCRIPTION       | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED | EXPLANATION   |
|---------------------------------|---------------------|-----------------------|----------------------|-----------------------|---|
| 01.28.00                        |                     |                       |                      |                       |   |
| 5001 WAGES & SALARIES EXP.      | 16,918              | 22,000                | 22,000               | 16,000                | 5001 Parks wages (excludes cemetery)  |
| 5005 OVERTIME                   | 757                 | 2,000                 | 2,000                | 2,000                 | 5005 Occasional overtime for special projects   |
| 5201 BENEFITS                   | 2,259               | 3,500                 | 3,500                | 3,500                 | 5201 FICA/SBS, PERS retirement, health insurance, worker's compensation, unemployment |
| 5301 TRAVEL & TRAINING EXP.     | -                   | 2,918                 | 2,918                | 2,918                 | 5301 One-third of ARPA conference cost, Trails conference for P&R Director            |
| 5605 UTILITIES EXPENSE          | 10,105              | 10,000                | 10,000               | 10,000                | 5605 Electricity, water, sewer, garbage for parks                                     |
| 5810 MATERIALS AND SUPPLIES     | 8,564               | 10,000                | 10,000               | 10,000                | 5810 Equipment parts/supplies, paint, tools, signs, restrooms supplies, etc.          |
| 5901 FACILITY MAINTENANCE       | -                   | 3,000                 | 3,000                | 3,000                 | 5901 Repairs for parks, trails, shelters, ballfields                                  |
| 5920 GARAGE CHARGES             | 7,739               | 7,770                 | 7,770                | 7,770                 | 5920 Gas, tires, parts, labor, etc. to maintain parks vehicles and equipment          |
| 6005 PUBLICATIONS EXP.          | -                   | 500                   | 500                  | 500                   | 6005 RV magazine advertisements, newspaper publications, notices, etc.                |
| 6205 INSURANCE EXPENSE          | -                   | -                     | -                    | 630                   | 6205 Department's allocation of property, liability, & other insurance                |
| 6500 FIXED ASSETS               | 731                 | -                     | -                    | -                     | 6500 Fixed Assets -   |
| 7110 CHARGES FROM OTHER DEPT.   | 7,488               | 6,000                 | 6,000                | 6,000                 | 7110 Charges from Public Works by time spent for parks related work                   |
| <b>TOTAL PARKS EXPENDITURES</b> | <b>54,561</b>       | <b>67,688</b>         | <b>67,688</b>        | <b>62,318</b>         |   |

**CEMETERY DEPARTMENT**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

|                                      |                  |                  |                  |                  |  |
|--------------------------------------|------------------|------------------|------------------|------------------|--|
| 01.30.00                             | <b>2013-2014</b> | <b>2014-2015</b> | <b>2014-2015</b> | <b>2015-2016</b> |  |
| <b>ACCOUNT NO. &amp; DESCRIPTION</b> | <b>ACTUAL</b>    | <b>APPROVED</b>  | <b>REVISED</b>   | <b>APPROVED</b>  | <b>EXPLANATION</b>   |
| 5810 MATERIALS & SUPPLIES EXP.       | 1,480            | 2,000            | 1,500            | 1,800            | 5810 Cemetery portion of supplies purchased by parks used for cemetery |
| 7110 CHARGES FROM OTHER DEPT.        | 8,959            | 11,000           | 7,500            | 10,000           | 7110 Public Works charges for burians and other cemetery maintenance   |
| <b>TOTAL CEMETERY EXPENDITURES</b>   | <b>10,439</b>    | <b>13,000</b>    | <b>9,000</b>     | <b>11,800</b>    |  |

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General Fund Transfers, 2005 - Present  
City and Borough of Wrangell



|                                 | 2005    | 2006    | 2007    | 2008    | 2009    | 2010    | 2011    | 2012    | 2013    | 2014    | 2015    | 2016    |
|---------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Transfer to Pool                | 165,275 | 219,509 | 194,555 | 246,868 | 250,263 | 245,916 | 276,410 | 259,780 | 282,839 | 271,714 | 275,610 | 250,610 |
| Transfer to Recreation          | 94,422  | 97,822  | 100,705 | 102,420 | 113,094 | 114,102 | 113,297 | 132,961 | 129,959 | 111,280 | 150,523 | 140,160 |
| Transfer to School (Operations) | 358,141 | 254,074 | 199,499 | 194,499 | 94,499  | 51,990  | 81,150  | 78,000  | 78,000  | 17,800  | 17,800  | -       |
| Transfer to Museum              | 90,000  | 90,000  | 90,000  | 90,000  | 90,000  | 90,000  | 105,210 | 105,840 | 109,230 | 111,520 | 169,980 | 102,000 |
| Debt Service                    | 135,862 | 83,938  | 165,873 | 163,431 | 139,250 | 138,568 | 136,225 | 154,279 | 164,118 | 163,971 | 165,794 | 160,830 |
| Transfer to Capital Fund        | 47,677  | 29,844  | 50,495  | 25,009  | 122,558 | 326,960 | 126,244 | 481,900 | 92,317  | 140,328 | 526,150 | 325,000 |

**TRANSFERS TO OTHER DEPARTMENTS**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

| ACCOUNT NO. & DESCRIPTION           | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED | EXPLANATION  |
|-------------------------------------|---------------------|-----------------------|----------------------|-----------------------|--|
| <b>01.34.00</b>                     |                     |                       |                      |                       |  |
| 7001 SCHOOL/OPERATIONS              | 17,800              | 17,800                | 17,800               | -                     | 7001 General Fund portion of contribution to schools. Remainder from Secure Rural Schools and Sales Tax    |
| 7016 DEBT SERVICE FUND              | 163,971             | 166,794               | 165,794              | 160,829               | 7016 General Fund transfer to debt service fund for 2000, 2002, 2005 and 2010 school bonds.                |
| 7018 CAPITAL FUND                   | 140,329             | 526,150               | 526,150              | 335,000               | 7018 Capital project funding not paid by grant funds supported by General Fund via this transfer payment.  |
| 7019 MISC. GRANTS FUND              | 8,804               | 8,700                 | 9,276                | 9,370                 | 7019 Support needed for miscellaneous (non-capital) grants provided by this transfer                       |
| 7021 MUSEUM OPERATIONS FUND         | 111,520             | 169,980               | 169,980              | 102,000               | 7021 As set forth when Nolan Center opened (\$90,000) adjusted upward with cost-of-living (Dept. of Labor) |
| 7024 POOL/OPERATIONS                | 271,714             | 291,518               | 275,611              | 257,550               | 7024 Pool operations support determined after all revenues are applied                                     |
| 7047 RECREATION FUND                | 111,280             | 150,523               | 150,523              | 140,920               | 7047 Recreation fund support covering annual deficit (after revenues are applied)                          |
| 7085 HEALTH SAVING ACCOUNT          | 4,887               | -                     | -                    | -                     | 7085 This has been discontinued due to low participation   |
| 7120 BC DEDUCTIBLE REIMBURSE        | (1,183)             | -                     | -                    | -                     | 7120 This amount is absorbed into departmental health insurance (employer payroll) expenses.               |
| <b>TOTAL TRANSFERS TO OTHER FDS</b> | <b>829,122</b>      | <b>1,331,465</b>      | <b>1,315,134</b>     | <b>1,005,669</b>      |  |

**CAPITAL FUND**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

| ACCOUNT NO. & DESCRIPTION                | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED | Explanation  |
|--|---------------------|-----------------------|----------------------|-----------------------|--|
| <b>TRANSFERS AND REVENUES - 18.00.00</b> |                     |                       |                      |                       |  |
| 4260 6-MILE MILL PLAN GRANT              | -                   | -                     | -                    | 90,000                | 4260 DCCED grant to develop plan for old mill site                           |
| 4425 LIBRARY AUTOMATION GRTS             | 1,050               | -                     | -                    | -                     | 4425 Library grants related to automation system                             |
| 4365 DCCED WATERFRONT EXP.               | 1,408               | -                     | 73,592               | -                     | 4365 DCCED grant to plan Wrangell downtown waterfront                        |
| 4395 USFS BIRDFEST GRT REV.              | 3,951               | -                     | 7,971                | -                     | 4395 Forest Service grant to host Stikine Birding Festival                   |
| 4440 HUD GRANT FOR COMM. CTR             | 31,436              | -                     | 6,030                | 118,000               | 4440 HUD grant to renovate Community Center                                  |
| 4445 HUD SNO BUILDING GRANT              | 38,548              | -                     | -                    | -                     | 4445 HUD grant to renovate SNO Building                                      |
| 4690 POOL CONDITION ASSESSMENT GRT       | -                   | -                     | 35,000               | -                     | 4690 DCCED grant to assess pool & recreation facilities                      |
| 4810 INSTITUTE DEVELOPMENT GRANT         | -                   | -                     | -                    | 100,000               | 4810 DCCED grant to develop old Wrangell Institute site                      |
| XXXX RDA POLICE VEHICLE GRANT            | -                   | -                     | -                    | 30,000                | XXXX Rural Development grant to purchase new police vehicle                  |
| 4901 TRANSFER FROM GEN. FUND             | 140,329             | 526,150               | 526,768              | 335,000               | 4901 Annual transfer to cover expenditures not covered by grants             |
| <b>TOTAL REV., TRANSFERS, &amp; BAL</b>  | <b>216,722</b>      | <b>526,150</b>        | <b>649,361</b>       | <b>673,000</b>        |  |
| <b>APPROPRIATIONS - 18.01.00</b>         |                     |                       |                      |                       |  |
| 6260 6-MILE MILL PLAN GRANT EXPENSE      | -                   | -                     | -                    | 90,000                | 6260 Expenditures to develop old mill site - 100% DCCED reimbursed           |
| 6365 WATERFRONT GRT. EXP.                | 1,408               | -                     | 73,592               | -                     | 6365 Expenditures to plan Wrangell waterfront - 100% DCCED reimbursed        |
| 6395 USFS BIRDFEST GRT EXP               | 3,951               | -                     | 8,589                | -                     | 6395 Stikine Birding Festival expenses - 100% USDA/USFS reimbursed           |
| 6405 REIMBURSABLE COURT IMPROVEMENTS     | -                   | -                     | 45,000               | 325,000               | 6405 Court renovations to be repaid by state over 20-year lease              |
| 6430 LIBRARY AUTOMATION                  | 1,050               | -                     | -                    | -                     | 6430 Library automation expenses (grant ended in FY 14)                      |
| 6440 HUD COMMUNITY CENTER                | 31,436              | -                     | 6,030                | 118,000               | 6440 Asbestos abatement at Community Center - 100% HUD reimbursed            |
| 6445 HUD -SNO BUILDING                   | 38,548              | -                     | -                    | -                     | 6445 Project ended in FY 13, grant closed in FY 14.                          |
| 6465 PUBLIC WORKS CAPITAL                | 120,815             | 367,700               | 332,700              | -                     | 6465 Grader purchased in FY 15; tilt trailer not purchased                   |
| 6500 PARKS FIXED ASSETS                  | 190                 | 82,500                | 82,500               | -                     | 6500 Roof, pool leak, equipment & truck purchased in FY15; lockers deferred. |
| 6690 POOL CONDITION GRANT EXPENSE        | -                   | -                     | 35,000               | -                     | 6690 Project started and completed within FY 15 - 100% DCCED reimbursed.     |
| 6801 CITY HALL EQUIPMENT/BLDG            | 5,956               | -                     | 15,000               | -                     | 6801 Server & Sales Tax software no longer supported replaced in FY 15.      |
| 6803 FIRE DEPT. EQUIP./OTHER             | 13,060              | 35,950                | 35,950               | -                     | 6803 Cylinders & hose replacements purchased in FY 15                        |
| 6809 PUBLIC SAFETY BUILDING              | -                   | 25,000                | -                    | -                     | 6809 Court improvements moved to 18-01-00-6405 - reimbursable                |
| 6811 POLICE EQUIPMENT/OTHER              | -                   | -                     | -                    | 40,000                | 6811 New police vehicle, 75% reimbursed by Rural Development                 |
| 6810 INSTITUTE DEVELOPMENT EXPENSES      | -                   | -                     | -                    | 100,000               | 6810 Institute property development expenses 100% DCCED reimbursed.          |
| 6830 IMPOUND LOT DEVELOPMENT             | -                   | 15,000                | 15,000               | -                     | 6830 Cost to develop new impound lot   |
| <b>TOTAL CAPITAL EXPENDITURES</b>        | <b>216,414</b>      | <b>526,150</b>        | <b>649,361</b>       | <b>673,000</b>        |  |
| <b>FUND BALANCE</b>                      | <b>308</b>          | <b>-</b>              | <b>-</b>             | <b>-</b>              |  |
| <b>TOTAL FUND BALANCE &amp; EXP.</b>     | <b>216,722</b>      | <b>526,150</b>        | <b>649,361</b>       | <b>673,000</b>        |  |



# **YOUTH COURT / MISCELLANEOUS GRANTS**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

## **FUNDS AVAILABLE JULY 1**

|                       |       |       |       |       |
|-----------------------|-------|-------|-------|-------|
| YOUTH COURT DONATIONS | 9,266 | 8,293 | 8,293 | 8,293 |
|-----------------------|-------|-------|-------|-------|

|                                       | 2013-2014     | 2014-2015     | 2014-2015     | 2015-2016     |
|---------------------------------------|---------------|---------------|---------------|---------------|
| ACCOUNT NO. & DESCRIPTION             | ACTUAL        | APPROVED      | REVISED       | APPROVED      |
| <b><u>TRANSFERS AND REVENUES</u></b>  |               |               |               |               |
| <b>19.00.00</b>                       |               |               |               |               |
| 4761 YOUTH COURT DONATIONS            | 106           | 1,000         | 500           | 500           |
| 4107 PERS REVENUE                     | 2,562         | 2,050         | 2,485         | 2,710         |
| 4760 YOUTH COURT GRT. STATE           | 14,645        | 19,000        | 19,000        | 19,000        |
| 4901 TRANSFER FROM GEN. FUND          | 8,804         | 8,700         | 9,276         | 9,370         |
| <b>TOTAL REVENUES &amp; TRANSFERS</b> | <b>26,117</b> | <b>30,750</b> | <b>31,261</b> | <b>31,580</b> |
| <b>TOTAL REVENUE, TRANSF, RESEV.</b>  | <b>35,383</b> | <b>39,043</b> | <b>39,554</b> | <b>39,873</b> |

|                            | 2013-2014     | 2014-2015     | 2014-2015     | 2015-2016     |
|----------------------------|---------------|---------------|---------------|---------------|
| ACCOUNT NO. & DESCRIPTION  | ACTUAL        | APPROVED      | REVISED       | APPROVED      |
| <b><u>EXPENDITURES</u></b> |               |               |               |               |
| <b>19.05.00</b>            |               |               |               |               |
| 5001 YOUTH COURT WAGES     | 17,591        | 17,750        | 18,060        | 18,080        |
| 5201 BENEFITS              | 8,402         | 7,400         | 7,400         | 8,250         |
| 6670 BIKE RODEO            | 9             | 500           | 20            | -             |
| 5810 MATERIALS & SUPPLIES  | -             | 100           | 250           | 250           |
| 5301 TRAVEL AND TRAINING   | 1,088         | 5,000         | 5,531         | 5,000         |
| <b>TOTAL EXPENDITURES</b>  | <b>27,090</b> | <b>30,750</b> | <b>31,261</b> | <b>31,580</b> |

## **JUNE 30TH BALANCES:**

|                                     |               |               |               |               |
|-------------------------------------|---------------|---------------|---------------|---------------|
| YOUTH COURT - DONATIONS             | <b>8,293</b>  | <b>8,293</b>  | <b>8,293</b>  | <b>8,293</b>  |
| <b>TOTAL EXPEND. &amp; RESERVES</b> | <b>35,383</b> | <b>39,043</b> | <b>39,554</b> | <b>39,873</b> |

## NOLAN CENTER SUMMARY

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

| DESCRIPTION                           | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|---------------------------------------|---------------------|-----------------------|----------------------|-----------------------|
| OPERATING FUNDS AVAILABLE 7/1         | 68,122              | 53,349                | 53,349               | 87,445                |
| <b>REVENUES:</b>                      |                     |                       |                      |                       |
| PERS REVENUE FROM STATE               | 17,357              | 16,110                | 10,500               | 10,800                |
| MUSEUM                                | 98,262              | 97,500                | 95,600               | 102,000               |
| CIVIC CENTER                          | 25,498              | 21,000                | 32,000               | 25,000                |
| TRANS FM TRANS. TAX/MUS. COSNT.       | -                   | 8,000                 | 8,000                | 10,000                |
| TRANSFER FROM GENERAL FUND            | 119,520             | 121,980               | 121,980              | 107,200               |
| FRIENDS OF THE MUSEUM DONAT.          | -                   | 3,000                 | 3,000                | 3,000                 |
| BARNES MEMORIAL FUND CONTRIB          | 89                  | -                     | -                    | -                     |
| NOLAN ENDOWMENT                       | 142,000             | 100,000               | 100,000              | 100,000               |
| <b>TOTAL REVENUES</b>                 | <b>402,726</b>      | <b>367,590</b>        | <b>371,080</b>       | <b>358,000</b>        |
| <b>TOTAL REVENUES &amp; TRANSFERS</b> | <b>470,848</b>      | <b>367,590</b>        | <b>371,080</b>       | <b>445,445</b>        |

| DESCRIPTION                              | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|--|---------------------|-----------------------|----------------------|-----------------------|
| <b>EXPENDITURES:</b>                     |                     |                       |                      |                       |
| MUSEUM EXPENDITURES                      | 189,106             | 169,330               | 98,890               | 102,320               |
| CIVIC CENTER EXPENDITURES                | 114,648             | 123,650               | 122,850              | 135,300               |
| BUILDING OPERATION COSTS                 | 113,745             | 123,413               | 115,244              | 120,376               |
| <b>TOTAL EXPENDITURES</b>                | <b>417,499</b>      | <b>416,393</b>        | <b>336,984</b>       | <b>357,996</b>        |
| <b>TOTAL FUNDS AVAILABLE 6/30</b>        | <b>53,349</b>       | <b>4,546</b>          | <b>87,445</b>        | <b>87,449</b>         |
| <b>TOTAL EXPENDITURES &amp; RESERVES</b> | <b>470,848</b>      | <b>420,939</b>        | <b>424,429</b>       | <b>445,445</b>        |

**MUSEUM DEPARTMENT**  
CITY AND BOROUGH OF WRANGELL  
FISCAL YEAR 2015-2016

| ACCOUNT NO. & DESCRIPTION             | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|---------------------------------------|---------------------|-----------------------|----------------------|-----------------------|
| <b>MUSEUM REVENUES - 21.01.00</b>     |                     |                       |                      |                       |
| 4107 PERS STATE CONTRIBUTION          | 8,476               | 8,663                 | -                    | -                     |
| 4310 MUSEUM ADMISSIONS                | 17,202              | 12,000                | 17,000               | 22,000                |
| 4312 MUSEUM GIFT SHOP                 | 81,060              | 85,000                | 78,000               | 80,000                |
| 4314 MISC. REVENUES                   | -                   | 500                   | 600                  | -                     |
| 4805 DONAT.- BARNES INT.              | 89                  | -                     | -                    | -                     |
| 4450 NOLAN ENDOWMENT                  | 22,770              | -                     | -                    | -                     |
| 4460 FRIENDS ANNUAL CONTRIB.          | -                   | 3,000                 | 3,000                | 3,000                 |
| 4901 TRANSFER FROM GEN. FUND          | 119,520             | 121,980               | 121,980              | 58,000                |
| 4520 MUSEUM COMPUTER GRANT            | -                   | -                     | 1,390                | -                     |
| <b>TOTAL REVENUES &amp; TRANSFERS</b> | <b>249,117</b>      | <b>231,143</b>        | <b>221,970</b>       | <b>163,000</b>        |
| <b>APPROPRIATIONS - 21.01.00</b>      |                     |                       |                      |                       |
| 5001 WAGES AND SALARIES               | 67,778              | 60,000                | 26,400               | 27,600                |
| 5010 CASUAL LABOR                     | 17,982              | 24,000                | 24,000               | 14,520                |
| 5201 BENEFITS                         | 41,204              | 42,930                | 8,950                | 9,000                 |
| 5301 TRAVEL AND TRAINING EXP.         | -                   | 1,500                 | 900                  | 1,000                 |
| 5601 TELEPHONE EXPENSE                | -                   | 500                   | -                    | -                     |
| 5801 POSTAGE EXPENSE                  | -                   | 200                   | 200                  | 200                   |
| 5810 MATERIALS AND SUPPLIES EXP       | 4,098               | 3,000                 | 2,000                | 3,000                 |
| 5812 GIFT STORE INVENTORY             | 52,157              | 30,000                | 30,000               | 40,000                |
| 5816 PROGRAMMING                      | 1,627               | 1,500                 | -                    | 500                   |
| 5840 BOOKS, SUBSCRIPTIONS, DUES       | -                   | 500                   | 250                  | 500                   |
| 5850 CREDIT CARD EXPENSE              | 2,270               | 2,000                 | 2,500                | 2,500                 |
| 5860 COLLECTION MANAGEMENT            | 1,552               | 1,500                 | 1,500                | 1,500                 |
| 5905 EQUIPMENT REPAIR & MAINT         | (120)               | 500                   | -                    | 500                   |
| 6005 PUBLICATIONS EXPENSE             | 558                 | 1,000                 | 800                  | 1,000                 |
| 6205 INSURANCE ON LOANED ART.         | -                   | 200                   | -                    | 500                   |
| 6500 FIXED ASSETS                     | -                   | -                     | -                    | -                     |
| 6520 MUSEUM COMPUTER GRANT            | -                   | -                     | 1,390                | -                     |
| 6550 RASMUSON GRANT                   | -                   | -                     | -                    | -                     |
| 7107 ALLOCATED BUILDING EXP.          | 57,970              | 61,706                | 57,622               | 57,486                |
| <b>TOTAL EXPENDITURES</b>             | <b>247,076</b>      | <b>231,036</b>        | <b>156,512</b>       | <b>159,806</b>        |

| EXPLANATION          |  |
|----------------------|--|
| <b>REVENUES:</b>     |  |
| 4107                 | State portion's contribution to PERS unfunded liability    |
| 4310                 | Museum admission revenue                                   |
| 4312                 | Museum gift shop sales revenue                             |
| 4314                 | Miscellaneous/one-time revenues                            |
| 4805                 | Interest income from Barnes Trust                          |
| 4450                 | Annual distribution from Nolan Endowment                   |
| 4460                 | Annual contribution pledged by Friends of the Museum       |
| 4901                 | Transfer from General Fund to support Museum Operations    |
| <b>EXPENDITURES:</b> |  |
| 5001                 | Wages/salaries for Museum staff                            |
| 5010                 | Part-time help of several staff                            |
| 5201                 | Retirement, insurance, worker's compensation               |
| 5301                 | Travel cost for required meetings and/or trainings         |
| 5601                 | Museum share of Nolan Building telephone expense           |
| 5801                 | Postage for Museum-related mailings                        |
| 5810                 | Miscellaneous Museum supplies                              |
| 5812                 | Gift store inventory purchased for resale                  |
| 5816                 | Programs for the public                                    |
| 5840                 | Professional dues/subscriptions related to the Museum      |
| 5850                 | Credit card processing fees charged by bank                |
| 5860                 | Care & conservation of items, purchase of new items, etc.  |
| 5905                 | Computer, copier, miscellaneous equipment maintenance      |
| 6005                 | Promotional advertising for Museum                         |
| 5205                 | Insurance on loaned artifacts - required on borrowed items |
| 6500                 | New fixed asset/capital purchases                          |
| 6520                 | Mini-grant to purchase a new computer                      |
| 6550                 | Artifact acquisition costs required by Barnes Trust        |
| 7107                 | Allocated from Nolan Building budget                       |

\*Note: Gift Store Inventory expense is inventoried and only actual amount of goods sold is expensed. Inventory as of June 30th is treated as an asset until goods are sold.

**CIVIC CENTER**  
CITY AND BOROUGH OF WRANGELL  
FISCAL YEAR 2015-2016

| ACCOUNT NO. & DESCRIPTION               | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>CIVIC CENTER REVENUES - 21.03.00</b> |                     |                       |                      |                       |
| 4107 PERS REVENUE                       | 8,881               | 7,447                 | 7,450                | 8,140                 |
| 4300 CIVIC CENTER EQUIP. RENTALS        | 10,805              | 6,000                 | 15,000               | 10,000                |
| 4320 CIVIC CENTER RENTAL FEES           | 14,693              | 15,000                | 17,000               | 15,000                |
| 4450 NOLAN ENDOWMENT                    | 119,230             | 100,000               | 100,000              | 100,000               |
| 4470 TRANSF FROM TRANSIENT TAX          |                     | 8,000                 | 8,000                | 10,000                |
| 7901 TRANSFER FROM GEN. FUND            |                     | 48,000                | 48,000               | 49,200                |
| <b>TOTAL REVENUES &amp; TRANSFERS</b>   | <b>153,609</b>      | <b>184,447</b>        | <b>195,450</b>       | <b>192,340</b>        |
| <b>APPROPRIATIONS - 21.03.00</b>        |                     |                       |                      |                       |
| 5001 WAGES AND SALARIES                 | 48,297              | 50,900                | 51,000               | 53,560                |
| 5005 OVERTIME                           | 467                 | 500                   | 800                  | 500                   |
| 5010 CASUAL LABOR                       | 6,043               | 8,000                 | 8,000                | 14,520                |
| 5201 BENEFITS                           | 35,395              | 32,200                | 36,000               | 38,220                |
| 5301 TRAVEL AND TRAINING EXP.           | 1,367               | 6,350                 | 3,000                | 3,000                 |
| 5801 POSTAGE EXPENSE                    | 59                  | 300                   | 50                   | 100                   |
| 5810 MATERIALS AND SUPPLIES EXP         | 5,763               | 6,400                 | 8,000                | 6,400                 |
| 5840 BOOKS, SUBSRIPTIONS, DUES          | 1,440               | 1,000                 | 1,000                | 1,000                 |
| 6005 PROMOTION/PUBLICATIONS             | 15,817              | 18,000                | 15,000               | 18,000                |
| 7107 ALLOCATED BUILDING EXP.            | 55,775              | 61,706                | 57,622               | 57,486                |
| <b>TOTAL EXPENDITURES</b>               | <b>170,423</b>      | <b>185,356</b>        | <b>180,472</b>       | <b>192,786</b>        |

**EXPLANATION**

**REVENUES:**

|      |  |
|------|--|
| 4107 | State portion of PERS unfunded liability   |
| 4300 | Civic Center equipment rental revenue  |
| 4320 | Civic Center Hall rental revenue   |
| 4450 | Annual distribution of Nolan Endowment   |
| 4470 | Transient Tax Fund contribution for inquiry mailings   |
| 7901 | General Fund support authorized when Nolan Center opened<br>(originally \$90,000 adjusted upward for cost of living) |

**APPROPRIATIONS - 21.03.00**

|      |   |
|------|---|
| 5001 | Civic Center Director salary, including vacation                  |
| 5005 | Infrequent overtime for special projects/events.                  |
| 5010 | Various part-time labor for help as needed                        |
| 5201 | FICA/SBS, PERS retirement, health insurance, worker's comp., etc. |
| 5301 | Travel and training expenses for required meetings                |
| 5801 | Postage for Nolan Center mailings                                 |
| 5810 | Southeast Conference, breakfasts, and other activities            |
| 5840 | Books/subscriptions/dues  |
| 6005 | Promotional advertisement for Nolan Center/Museum                 |
| 7107 | Allocated from Nolan Building at year end                         |

**NOLAN CENTER BUILDING**  
CITY AND BOROUGH OF WRANGELL  
FISCAL YEAR 2015-2016

| ACCOUNT NO. & DESCRIPTION                     | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED | EXPLANATION  |
|---|---------------------|-----------------------|----------------------|-----------------------|--|
| <b>NOLAN BUILDING EXPENDITURES - 21.05.00</b> |                     |                       |                      |                       |  |
| 5001 WAGES AND SALARIES                       | 16,300              | 14,920                | 16,500               | 13,820                | 5001 Custodian wages (20 hrs/week)   |
| 5005 OVERTIME                                 | 18                  | 250                   | 250                  | 500                   | 5005 Overtime as may infrequently be necessary                             |
| 5010 CASUAL LABOR                             | 368                 | -                     | -                    | 4,400                 | 5010 Casual labor as needed  |
| 5201 BENEFITS                                 | 11,897              | 17,520                | 9,100                | 7,290                 | 5201 FICA/SBS, PERS retirement, health insurance, worker's comp., etc.     |
| 5601 PHONE/INTERNET EXPENSE                   | 7,486               | 7,600                 | 7,750                | 7,600                 | 5601 Nolan Building phone/internet expense                                 |
| 5605 UTILITIES EXPENSE                        | 60,209              | 63,000                | 61,000               | 64,000                | 5605 Water, sewer, garbage, electricity for Nolan Building                 |
| 5805 CUSTODIAL SUPPLIES EXP.                  | 169                 | 2,000                 | 2,500                | 2,000                 | 5805 Various custodial supplies for Nolan Building                         |
| 5901 FACILITY EXPENSE                         | 19,122              | 20,000                | 20,000               | 20,000                | 5901 Facility maintenance including charges from Public Works as necessary |
| 5905 EQUIPMENT REPAIR & MAINT                 | 409                 | 1,000                 | 500                  | 1,000                 | 5905 Repair of man lifts, pumps, fans, and othe requipment                 |
| 6205 PROPERTY INSURANCE EXP.                  | 3,268               | 5,000                 | 5,000                | 7,450                 | 6205 Allocation of property, liability, vehicle/equipment/other insurance  |
| 7101 ALLOCATED TO MUSEUM 47%                  | (56,045)            | (61,706)              | (57,622)             | (60,188)              | 7101 47% of total Nolan Building Costs allocated to Museum                 |
| 7103 ALLOCATED TO CIVIC CTR 47%               | (56,045)            | (61,706)              | (57,622)             | (60,188)              | 7103 47% of total Nolan Building Costs allocated to Civic Center           |
| 7104 ALLOCATED TO THEATER 6%                  | (7,155)             | (7,877)               | (7,356)              | (7,684)               | 7104 6% of total Nolan Building Costs allocated to Theater Fund            |
| <b>TOTAL EXPENDITURES</b>                     | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>              |  |

**SALES TAX FUND**

CITY OF WRANGELL

FISCAL YEAR 2015-2016

| ACCOUNT NO. & DESCRIPTION                     | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>FUNDS AVAILABLE JULY 1</b>                 |                     |                       |                      |                       |
| STREETS                                       | 563,842             | 636,495               | 636,495              | 738,495               |
| SCHOOLS, HEALTH, SANITATION                   | 465,415             | 513,198               | 513,198              | 541,198               |
| <b>REVENUES</b>                               |                     |                       |                      |                       |
| 4015 SALES TAX REVENUE                        | 2,595,654           | 2,450,000             | 2,525,000            | 2,525,000             |
| 4085 INTEREST EARNED                          | 7,153               | 1,000                 | 1,000                | 1,000                 |
| <b>TOTAL REVENUES</b>                         | <b>2,602,807</b>    | <b>2,451,000</b>      | <b>2,526,000</b>     | <b>2,526,000</b>      |
| <b>TOTAL REVENUES &amp; RESERVES</b>          | <b>3,632,064</b>    | <b>3,600,693</b>      | <b>3,675,693</b>     | <b>3,805,693</b>      |
| <b>STREETS EXPENDITURES (4%) - 22.01.00</b>   |                     |                       |                      |                       |
| 5501 SALES TAX AUDITS                         | -                   | -                     | -                    | -                     |
| 6510 EVERGREEN PAVING MATCH                   | -                   | 200,000               | 88,000               | 500,000               |
| 6920 STREET PAVING                            | 38,326              | -                     | -                    | 100,000               |
|   | 38,326              | 200,000               | 88,000               | 600,000               |
| <b>SCHOOLS, HEALTH, SAN. (28%) - 22.03.00</b> |                     |                       |                      |                       |
| 5501 SALES TAX AUDITS                         | -                   | 15,000                | -                    | 15,000                |
| 6701 BAD DEBT                                 | -                   | -                     | -                    | -                     |
| 7001 TRANSFER TO SCHOOL                       | 650,000             | 650,000               | 650,000              | 667,800               |
| 7005 TRANS. TO POOL/FOR SCHOOL                | 29,000              | 29,000                | 29,000               | 29,000                |
|   | 679,000             | 694,000               | 679,000              | 711,800               |
| <b>GENERAL FUND TRANSFER (68%)</b>            | -                   | -                     | -                    | -                     |
| TRANSFER TO GENERAL FUND                      | 1,766,323           | 1,666,000             | 1,717,000            | 1,717,000             |
| <b>TOTAL EXPEND. &amp; TRANSFERS</b>          | <b>2,483,649</b>    | <b>2,560,000</b>      | <b>2,484,000</b>     | <b>3,028,800</b>      |
| <b>JUNE 30 RESERVE (STREETS)</b>              | <b>636,495</b>      | <b>535,495</b>        | <b>738,495</b>       | <b>240,495</b>        |
| <b>JUNE 30 RESERVE (SCHOOLS,)</b>             | <b>513,198</b>      | <b>520,198</b>        | <b>541,198</b>       | <b>536,398</b>        |
| <b>TOTAL EXPENDITURES &amp; RESERVE</b>       | <b>3,633,342</b>    | <b>3,615,693</b>      | <b>3,763,693</b>     | <b>3,805,693</b>      |

**EXPLANATION**

4015 TOTAL REVENUE ON SALES  
Sales Tax Revenue supports the following for the Borough:  
Streets - 4% of total Sales Tax Revenue  
Health, Sanitation, and Education - 28% of total Sales Tax revenue  
General Fund - 68% of total Sales Tax revenue

4085 Interest earned on Sales Tax average monthly cash balance. Most of this is attributable to the reserve for the streets portion.

**EXPENDITURES**

5501 SALES TAX AUDITS- THIS IS TO DO RANDOM SALES TAX AUDITS

6510 CITY'S SHARE OF EVERGREEN STREET AND UTILITY IMPROVEMENTS

6920 STREET PAVING- UNTIL FRONT STREET IS COMPLETED, ALL FUNDS FROM THE SALES TAX FUND FOR STREETS ARE RESERVED FOR THIS PROJECT

5501 SALES TAX AUDITS

6701 DELINQUENT SALES TAXES DEEMED UNCOLLECTIBLE

7001 CONTRIBUTION TO SCHOOL FROM SALES TAX FUND (PREVIOUSLY FROM GENERAL FUND)

7005 IN-KIND TO SCHOOL: POOL USE, WITH FUNDING FROM SCHOOLS PORTION OF S.T.

7007 TRANSFER TO THE GENERAL FUND- THE GENERAL FUND RECEIVES 68% OF SALES TAXES

NOTE REGARDING EVERGREEN MATCH -PROJECT WILL BE COMPLETED BY ALASKA DOT/PF; CONSTRUCTION ESTIMATED AT ROUGHLY \$600,000. TENTATIVELY PLANNED FOR 2015 OR 2016, THOUGH SALES TAX RESERVE. BALANCE WILL NOT COVER FULL MATCH REQUIRING FUNDING FROM OTHER SOURCES.

**THEATER DEPARTMENT**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

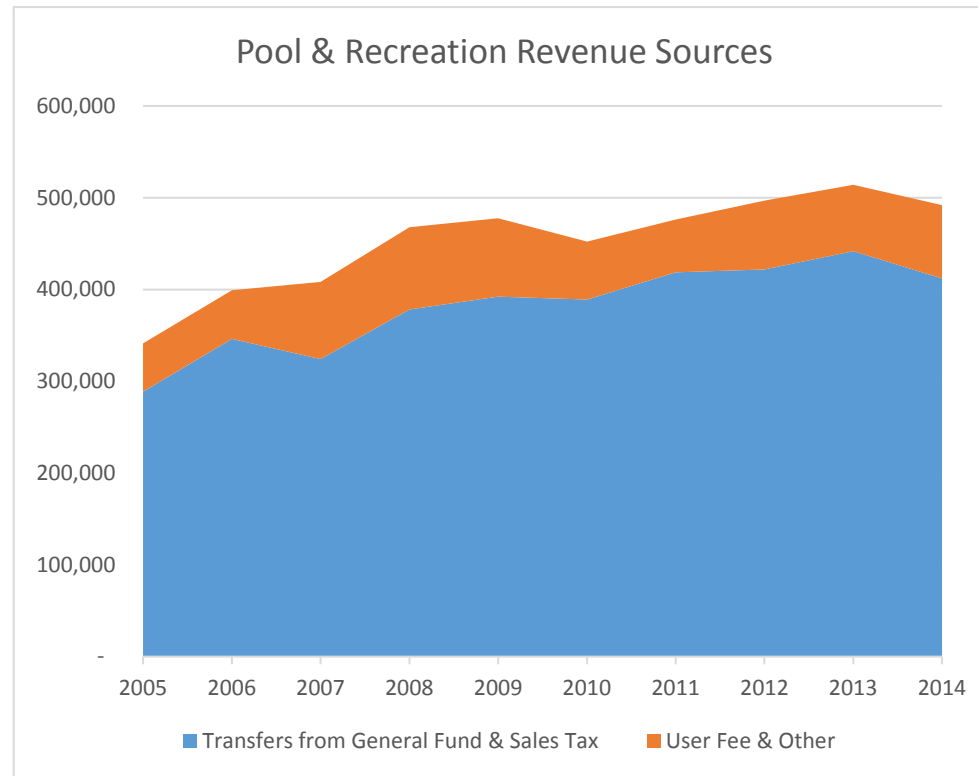
| ACCOUNT NO. & DESCRIPTION                   | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|---|---------------------|-----------------------|----------------------|-----------------------|
|   | 21,979              | 30,360                | 30,360               | 28,354                |
| <b>REVENUES - 23.00.00</b>                  |                     |                       |                      |                       |
| 4310 ADMISSIONS                             | 48,824              | 54,000                | 42,750               | 45,000                |
| 4320 CONCESSIONS REVENUE                    | 32,554              | 34,000                | 29,800               | 32,000                |
| 4805 INTEREST                               | 116                 | 100                   | 100                  | 100                   |
| <b>TOTAL REVENUES &amp; TRANSFERS</b>       | <b>81,494</b>       | <b>88,100</b>         | <b>72,650</b>        | <b>77,100</b>         |
| <b>TOTAL REV., TRANSFERS, &amp; RESERV.</b> | <b>103,473</b>      | <b>118,460</b>        | <b>103,010</b>       | <b>105,454</b>        |
| <b>EXPENDITURES - 23.01.00</b>              |                     |                       |                      |                       |
| 5001 WAGES AND SALARIES                     | 17,669              | 20,000                | 20,000               | 22,600                |
| 5005 OVERTIME                               | 16                  | 50                    | 50                   | 50                    |
| 5201 BENEFITS                               | 1,478               | 1,900                 | 1,900                | 2,100                 |
| 5601 THEATER TELEPHONE EXP.                 | 527                 | 600                   | 600                  | 600                   |
| 5810 MATERIALS AND SUPPLIES EXP             | 1,583               | 800                   | 1,000                | 1,200                 |
| 5812 FILM EXPENSE                           | 25,516              | 25,000                | 20,000               | 22,000                |
| 5820 CONCESSIONS EXPENSE                    | 14,424              | 20,000                | 17,350               | 18,000                |
| 5901 THEATER SET UP COST                    | 1,800               | 2,800                 | 2,400                | 2,500                 |
| 5905 EQUIPMENT REPAIR & MAINT               | 600                 | 2,500                 | 2,500                | 2,500                 |
| 6005 ADVERTISING/PUBL. EXP.                 | 2,112               | 2,400                 | 1,500                | 2,000                 |
| 6500 FIXED ASSET                            | 118                 | -                     | -                    | -                     |
| 7107 ALLOCATED BUILDING EXP.                | 7,270               | 7,877                 | 7,356                | 7,684                 |
| <b>TOTAL EXPENDITURES</b>                   | <b>73,113</b>       | <b>83,927</b>         | <b>74,656</b>        | <b>81,234</b>         |
| <b>JUNE 30TH RESERVE</b>                    | <b>30,360</b>       | <b>34,532</b>         | <b>28,354</b>        | <b>24,220</b>         |
| <b>TOTAL EXPENDITURES AND RESERV.</b>       | <b>103,473</b>      | <b>118,460</b>        | <b>103,010</b>       | <b>105,454</b>        |

| EXPLANATION  |  |
|--|--|
| <b>REVENUES - 23.00.00</b>                           |  |
| 4310 GROSS RECEIPTS FROM MOVIE ADMISSIONS            |  |
| 4320 GROSS REVENUE FROM CONCESSION SALES             |  |
| 4805 INTEREST EARNED ON RESERVES                     |  |
| <b>EXPENDITURES - 23.01.00</b>                       |  |
| 5001 THEATER WAGES (MINIMUM WAGE INCREASE)           |  |
| 5005 OVERTIME  |  |
| 5201 FICA, MEDICARE, WORKER'S COMPENSATION, ETC.     |  |
| 5601 THEATER SHARE OF NOLAN TELEPHONE EXPENSES       |  |
| 5810 MISCELLANEOUS THEATER SUPPLIES                  |  |
| 5812 PERCENT OF GROSS RECEIPTS TO FILM SUPPLIER      |  |
| 5820 CONCESSION ITEMS                                |  |
| 5901 THEATER SETUP COST (E.G. RISERS)                |  |
| 5905 EQUIPMENT REPAIR AND MAINTENANCE EXPENSES       |  |
| 6005 THEATER ADVERTISEMENTS                          |  |
| 6500 CAPITAL ADDITIONS -                             |  |
| 7107 ALLOCATION OF NOLAN BUILDING EXPENSE TO THEATER |  |

# **POOL & RECREATION DEPARTMENT REVENUE SOURCES**

FISCAL YEARS 2005 - 2016

CITY AND BOROUGH OF WRANGELL



| Combined (Pool & Community Center)      | 2005    | 2006    | 2007    | 2008    | 2009    | 2010    | 2011    | 2012    | 2013    | 2014    | 2015    | 2016    |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Transfers from General Fund & Sales Tax | 288,697 | 346,331 | 324,260 | 378,288 | 392,357 | 389,018 | 418,707 | 421,742 | 441,798 | 411,994 | 452,400 | 426,290 |
| User Fee & Other                        | 52,584  | 52,833  | 83,831  | 89,760  | 85,408  | 63,225  | 57,695  | 75,165  | 72,292  | 79,908  | 70,175  | 78,750  |
| Subsidy % (transfers to total revenue)  | 85%     | 87%     | 79%     | 81%     | 82%     | 86%     | 88%     | 85%     | 86%     | 84%     | 87%     | 84%     |



**POOL AND RECREATION**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

| ACCOUNT NO. & DESCRIPTION                          | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|--|---------------------|-----------------------|----------------------|-----------------------|
| <b>FUNDS AVAILABLE JULY 1</b>                      | <b>1,009,839</b>    | <b>1,009,840</b>      | <b>1,009,840</b>     | <b>1,009,840</b>      |
| <b>REVENUES - 24.01.00</b>                         |                     |                       |                      |                       |
| 4107 PERS REVENUE                                  | 8,317               | 8,454                 | 8,454                | 8,500                 |
| 4330 POOL USER FEES                                | 39,051              | 30,000                | 30,000               | 40,000                |
| 4340 RACQUET BALL FEES                             | 84                  | 100                   | -                    | -                     |
| 4350 POOL RENTAL FEES                              | 2,870               | 3,000                 | 2,500                | 3,000                 |
| 4360 CONCESSIONS                                   | 82                  | -                     | 75                   | -                     |
| 4510 SAFETY GRANT REVENUE                          | 925                 | -                     | 942                  | -                     |
| 4900 OTHER INCOME                                  | 1,475               | -                     | -                    | -                     |
| 4805 INTEREST INCOME                               | 3,595               | 4,000                 | 4,000                | 20,000                |
| <b>TOTAL REVENUES</b>                              | <b>56,399</b>       | <b>45,554</b>         | <b>45,971</b>        | <b>71,500</b>         |
| <b>TRANSFERS FROM OTHER FUNDS</b>                  |                     |                       |                      |                       |
| 4920 SALES TAX/SCHOOL FEE                          | 29,000              | 29,000                | 29,000               | 29,000                |
| 4925 GENERAL FUND                                  | 271,714             | 291,518               | 275,611              | 257,550               |
| <b>TOTAL TRANSFERS</b>                             | <b>300,714</b>      | <b>320,518</b>        | <b>304,611</b>       | <b>286,550</b>        |
| <b>TOTAL REVENUES, TRANSFERS,<br/>AND RESERVES</b> | <b>1,366,952</b>    | <b>1,375,912</b>      | <b>1,360,422</b>     | <b>1,367,890</b>      |
| <b>RECREATION DEPARTMENT - 24.03.00</b>            |                     |                       |                      |                       |
| <b>FUNDS AVAILABLE JULY 1</b>                      | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>              |
| 4107 PERS REVENUE                                  | 8,317               | 8,454                 | 8,454                | 8,500                 |
| 4300 USER FEES                                     | 14,486              | 8,000                 | 15,000               | 14,000                |
| 4360 COMMUNITY CONTRACTOR                          | 706                 | -                     | 750                  | 750                   |
| 4370 OTHER MISC. REVENUES                          | -                   | -                     | -                    | -                     |
| <b>TOTAL REVENUES</b>                              | <b>23,509</b>       | <b>16,454</b>         | <b>24,204</b>        | <b>23,250</b>         |
| <b>4925 GENERAL FUND TRANSFER</b>                  | <b>111,280</b>      | <b>150,523</b>        | <b>131,882</b>       | <b>140,920</b>        |
| <b>TOTAL REVENUES, TRANSFERS,<br/>AND RESERVE</b>  | <b>134,789</b>      | <b>166,977</b>        | <b>156,086</b>       | <b>164,170</b>        |

**EXPLANATION**

**24.01.00 SWIMMING POOL REVENUES**

|      |  |
|------|--|
| 4107 | STATE'S PORTION OF PERS UNFUNDED LIABILITY                               |
| 4330 | POOL USER FEES, PASSES, AND LEARN-TO-SWIM (SWIM LESSONS)                 |
| 4340 | REVENUES COLLECTED FOR RACQUET BALL/COURT USE                            |
| 4350 | POOL, LOCKER AND EQUIPMENT RENTAL REVENUE                                |
| 4400 | VENDING MACHINE REVENUE  |
| 4510 | SAFETY GRANT REVENUE   |
| 4900 | MISCELLANEOUS/INCIDENTAL OTHER REVENUES                                  |
| 4805 | INTEREST EARNED ON \$1 MILLION IN POOL RESERVES (VOTED TO BE RESTRICTED) |

|      |  |
|------|--|
| 4920 | SALES TAX CONTRIBUTION TO COVER SCHOOL'S USE OF POOL           |
| 4925 | GENERAL FUND CONTRIBUTION TO COVER ANNUAL LOSS FROM OPERATIONS |

**RECREATION DEPARTMENT - 24.03.00**

|      |  |
|------|--|
| 4107 | STATE'S PORTION OF PERS UNFUNDED LIABILITY |
| 4300 | COMMUNITY CENTER USER FEES                 |
| 4360 | COMMUNITY CONTRACTOR REVENUES              |
| 4370 | MISCELLANEOUS AND INCIDENTAL REVENUES      |

|      |  |
|------|--|
| 4925 | GENERAL FUND CONTRIBUTION TO COVER ANNUAL LOSS FROM OPERATIONS |
|------|--|

**POOL DEPARTMENT**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

| ACCOUNT NO. & DESCRIPTION                        | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED | EXPLANATION   |
|--|---------------------|-----------------------|----------------------|-----------------------|---|
| <b>POOL EXPENDITURES - 24.01.00</b>              |                     |                       |                      |                       |   |
| 5001 WAGES AND SALARIES                          | 57,098              | 56,370                | 56,370               | 57,980                | 5001 P&R DIRECTOR, REC COORDINATOR SALARY/WAGES (SPLIT WITH RECREATION)                 |
| 5005 OVERTIME                                    | 1,073               | 1,000                 | 1,200                | 1,500                 | 5005 OVERTIME   |
| 5010 LIFEGUARDS                                  | 43,500              | 47,500                | 60,500               | 60,500                | 5010 WAGES FOR LIFEGUARDS   |
| 5011 SWIM INSTRUCTORS                            | -                   | 13,000                | -                    | -                     | 5011 WAGES FOR SWIM INSTRUCTORS (INCLUDED WITH LIFEGUARD WAGES)                         |
| 5201 BENEFITS                                    | 55,839              | 46,600                | 46,600               | 53,310                | 5201 HEALTH INSURANCE, MEDICARE, FICA, PERS, SBS, WORKER'S COMPENSATION, ETC.           |
| 5301 TRAVEL AND TRAINING EXP.                    | 3,079               | 9,242                 | 6,500                | 5,000                 | 5301 POOL RELATED TRAVEL AND TRAINING EXPENSES  |
| 5335 HEALTH REPORTS EXP.                         | 2,049               | 2,460                 | 2,460                | 2,460                 | 5335 REQUIRED MONTHLY WATER REPORT EXPENSE (PAID TO DEC)                                |
| 5601 TELEPHONE EXPENSE                           | 4,126               | 3,200                 | 4,500                | 4,500                 | 5601 INCLUDES INTERNET AND FAX  |
| 5605 UTILITIES EXPENSE                           | 42,686              | 45,000                | 44,000               | 46,500                | 5605 WATER, SEWER, ELECTRICITY, GARBAGE   |
| 5610 POOL HEATING EXPENSE                        | 57,523              | 55,000                | 50,000               | 55,000                | 5610 COST TO HEAT POOL (SEPARATED FROM UTILITIES EXPENSE FOR TRACKING/BUDGETING)        |
| 5810 MATERIALS AND SUPPLIES EXP                  | 10,422              | 11,000                | 11,000               | 11,000                | 5810 POOL RELATED SUPPLIES, OFFICE SUPPLIES, AND OTHER MISCELLANEOUS ITEMS              |
| 5865 CHEMICALS EXPENSE                           | 16,135              | 22,000                | 10,000               | 15,000                | 5865 SALT, SODA ASH, CALCIUM CHLORIDE, BAKING SODA. EXPENSE HAS RISEN DUE TO WATER LOSS |
| 5901 FACILITY REPAIR & MAINT.                    | 19,964              | 30,000                | 30,000               | 30,000                | 5901 FACILITY REPAIR AND MAINTENANCE EXPENDITURES; SEE ALSO CAPITAL FUND                |
| 6005 PUBLICATIONS EXPENSE                        | 530                 | 1,200                 | 750                  | 1,000                 | 6005 ADVERTISEMENT AND PUBLIC NOTICE PUBLICATION EXPENSE                                |
| 6205 GENERAL INSURANCE EXP                       | 32,520              | 22,500                | 22,500               | 14,300                | 6205 Department's allocation of property, liability, vehicle/equipment/other insurance  |
| 6550 ASSETS                                      | 10,568              | -                     | 4,202                | -                     | 6550 FIXED ASSETS WILL BE ACCOUNTED FOR IN CAPITAL FUND (18)                            |
| <b>TOTAL POOL EXPENDITURES</b>                   | <b>357,112</b>      | <b>366,072</b>        | <b>350,582</b>       | <b>358,050</b>        |   |
| <b>JUNE 30 RESERVE</b>                           | <b>1,009,840</b>    | <b>1,009,840</b>      | <b>1,009,840</b>     | <b>1,009,840</b>      |   |
| <b>TOTAL POOL EXPENDITURES &amp;<br/>RESERVE</b> | <b>1,366,952</b>    | <b>1,375,912</b>      | <b>1,360,422</b>     | <b>1,367,890</b>      |   |

**RECREATION DEPARTMENT**

**CITY AND BOROUGH OF WRANGELL**

**FISCAL YEAR 2015-2016**

| <b>ACCOUNT NO. &amp; DESCRIPTION</b>  | <b>2013-2014<br/>ACTUAL</b> | <b>2014-2015<br/>APPROVED</b> | <b>2014-2015<br/>REVISED</b> | <b>2015-2016<br/>APPROVED</b> | <b>EXPLANATION</b>  |
|---------------------------------------|-----------------------------|-------------------------------|------------------------------|-------------------------------|---|
| <b>RECREATION REVENUES - 24.03.00</b> |                             |                               |                              |                               |   |
| 5001 WAGES AND SALARIES               | 57,098                      | 56,370                        | 56,370                       | 57,980                        | 5001 RECREATION DEPARTMENT SHARE OF P&R WAGES AND SALARIES (SEE POOL) |
| 5005 OVERTIME                         | 83                          | 1,000                         | 300                          | 750                           | 5005 OVERTIME   |
| 5010 CASUAL LABOR EXPENSE             | 10,956                      | 17,000                        | 13,557                       | 15,000                        | 5010 CASUAL LABOR AS NEEDED   |
| 5201 BENEFITS                         | 30,217                      | 46,600                        | 46,600                       | 44,610                        | 5201 RECREATION DEPT. SHARE OF EMPLOYER EXPENSES (SEE POOL)           |
| 5301 TRAVEL & TRAINING EXP.           | -                           | 1,068                         | 200                          | 750                           | 5301 RECREATION-SPECIFIC TRAVEL AND TRAINING EXPENSES                 |
| 5360 COMMUNITY CONTR. EXP.            | 358                         | -                             | 1,000                        | 500                           | 5360 EXPENSES ASSOCIATED WITH COMMUNITY CONTRACTOR WORK               |
| 5601 TELEPHONE EXPENSE                | 1,494                       | 3,000                         | 2,200                        | 2,750                         | 5601 INCLUDES INTERNET, FAX   |
| 5605 UTILITIES EXPENSE                | 7,085                       | 16,000                        | 7,771                        | 10,000                        | 5605 UTILITIES EXPENSE ALLOCATED TO RECREATION FACILITIES             |
| 5810 MATERIALS AND SUPPLIES EXP       | 11,894                      | 9,000                         | 8,500                        | 11,000                        | 5810 MISCELLANEOUS RECREATION-RELATED MATERIALS AND SUPPLIES          |
| 5825 DEC HEALTH PERMIT                | 400                         | 400                           | 400                          | 400                           | 5825 DEC KITCHEN PERMIT EXPENSE                                       |
| 5901 FACILITY REPAIR & MAINT.         | 13,431                      | 15,000                        | 17,689                       | 15,000                        | 5901 COST TO REPAIR AND MAINTAIN RECREATION FACILITIES                |
| 6005 PUBLICATIONS EXPENSE             | 1,772                       | 1,200                         | 1,500                        | 1,200                         | 6005 RECREATION-RELATED ADVERTISEMENTS AND PUBLIC NOTICES             |
| 6205 INSURANCE EXPENSE                | -                           | -                             | -                            | 4,230                         |   |
| <b>TOTAL RECREATION EXPENDITURES</b>  | <b>134,788</b>              | <b>166,638</b>                | <b>156,086</b>               | <b>164,170</b>                |   |

**BOROUGH ORGANIZATIONAL FUND**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

| ACCOUNT NO. & DESCRIPTION                   | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED | EXPLANATION  |
|---|---------------------|-----------------------|----------------------|-----------------------|--|
| <b>FUNDS AVAILABLE JULY 1ST</b>             | 312,498             | 312,498               | 312,498              | 312,498               |  |
| <b>25.00.00 - REVENUES</b>                  |                     |                       |                      |                       |  |
| 4400 ORGANIZATION FUNDING                   | -                   | -                     | -                    | -                     | THE ONLY FUNDS BUDGETED FROM THE BOROUGH ORGANIZATIONAL FUND AT THIS TIME<br>INCLUDE MAPPING EXPENSES. THE PLAN FOR THE REMAINING FUNDS WILL BE FOR FUTURE<br>LAND ENTITLEMENT, SURVEYING AND OTHER COSTS. |
| 4805 INTEREST INCOME                        | -                   | -                     | -                    | -                     |  |
| <b>TOTAL REVENUES &amp; TRANSFERS</b>       | -                   | -                     | -                    | -                     |  |
| <b>TOTAL REV., TRANSFERS, &amp; RESERV.</b> | <b>312,498</b>      | <b>312,498</b>        | <b>312,498</b>       | <b>312,498</b>        |  |
| <b>APPROPRIATIONS - 25.01.00</b>            |                     |                       |                      |                       |  |
| 5301 TRAVEL AND TRAINING EXP.               | -                   | -                     | -                    | -                     |  |
| 5520 COMPREHENSIVE PLAN/ZONING              | -                   | -                     | -                    | -                     |  |
| 5525 ATTORNEY EXPENSES                      | -                   | -                     | -                    | -                     |  |
| 5540 WEB MANAGEMENT EXP                     | -                   | -                     | -                    | -                     |  |
| 5550 LAND ENTITLEMENT COSTS                 | -                   | -                     | -                    | -                     |  |
| 5810 MATERIALS & SUPPLIES                   | -                   | -                     | -                    | -                     |  |
| 6005 ADVERTISING/PUBL. EXP.                 | -                   | -                     | -                    | -                     |  |
| 6130 MAPPPING EXPENSE                       | -                   | 5,000                 | -                    | -                     |  |
| <b>TOTAL EXPENDITURES</b>                   | -                   | <b>5,000</b>          | -                    | -                     |  |
| <b>JUNE 30TH RESERVE</b>                    | <b>312,498</b>      | <b>307,498</b>        | <b>312,498</b>       | <b>312,498</b>        |  |
| <b>TOTAL EXPENDITURES AND RESERV.</b>       | <b>312,498</b>      | <b>312,498</b>        | <b>312,498</b>       | <b>312,498</b>        |  |

**TRANSIENT TAX FUND (CVB)**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

| ACCOUNT NO. & DESCRIPTION               | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED | EXPLANATION  |
|---|---------------------|-----------------------|----------------------|-----------------------|--|
| CVB JULY 1 FUNDS AVAILABLE              | 64,906              | 62,501                | 62,501               | 70,751                |  |
| CPV JULY 1 FUNDS AVAILABLE              | 50,945              | 76,669                | 76,669               | 65,734                |  |
| <b>REVENUES - 28.00.00</b>              |                     |                       |                      |                       |  |
| 4025 PENALTY AND INTEREST               | 14                  | -                     | 50                   | -                     | 4025 BED TAX PENALTY AND INTEREST  |
| 4030 TRANSIENT TAX REVENUE              | 40,697              | 38,000                | 42,000               | 40,000                | 4030 BED TAX REVENUE   |
| 4550 CPV TAX FROM STATE                 | 31,430              | -                     | 24,065               | -                     | 4550 COMMERCIAL PASSENGER VESSEL FACILITY TAX REVENUE SHARE FROM STATE       |
| 4805 INTEREST INCOME                    | 421                 | -                     | 300                  | 250                   | 4805 INTEREST EARNED ON RESERVES   |
| 4835 ADVERTISING                        | 2,970               | 3,000                 | 25,000               | 3,000                 | 4835 ADVERTISING REVENUE   |
| <b>TOTAL REVENUES &amp; RESERVES</b>    | <b>191,383</b>      | <b>180,170</b>        | <b>230,585</b>       | <b>179,735</b>        |  |
| <b>APPROPRIATIONS - 28.01.00</b>        |                     |                       |                      |                       |  |
| 5301 TRAVEL                             | 8,661               | 8,000                 | 8,000                | 8,000                 | 5301 TOURISM-RELATED TRAVEL / TRAINING, PRIMARILY FOR ECONOMIC DEV. DIRECTOR |
| 5590 CRUISESHIP MARKETING               | 129                 | -                     | -                    | -                     | 5590 CRUISE SHIP RELATED MARKETING   |
| 5601 TELEPHONE EXPENSE                  | 782                 | 350                   | 800                  | 800                   | 5601 TELEPHONE EXPENSE ALLOCATED TO TOURISM ACTIVITIES                       |
| 5801 POSTAGE EXPENSE                    | 140                 | 1,200                 | 1,200                | 1,200                 | 5801 POSTAGE EXPENSES SPECIFIC TO TOURISM PROGRAM MAILINGS                   |
| 5805 PROMOTIONAL                        | 11,150              | 20,000                | 20,000               | 15,000                | 5805 TOURISM PROMOTION RELATED EXPENSES                                      |
| 5810 WEB HOSTING                        | 718                 | 1,100                 | 1,100                | 1,100                 | 5810 WEB-HOSTING COSTS TO MAINTAIN ONLINE TOURISM PRESENCE                   |
| 5840 DUES                               | 1,260               | 5,000                 | 5,000                | 5,000                 | 5840 VARIOUS SUBSCRIPTIONS AND DUES TO TOURISM PERIODICALS                   |
| 6005 ADVERTISING EXPENSE                | 15,667              | 18,000                | 15,000               | 15,000                | 6005 TOURISM RELATED ADVERTISING EXPENSES                                    |
| 6550 CPV EXPENDITURES                   | 5,706               | -                     | 35,000               | -                     | 6550 FUNDS DEDICATED TO DEVELOPMENT OF CRUISE TOURISM IMPROVEMENTS           |
| 6630 CONTRIBUTION TO NOLAN CTR          | 8,000               | 8,000                 | 8,000                | 10,000                | 6630 TOURISM PROGRAM'S CONTRIBUTION TO NOLAN CENTER                          |
| <b>TOTAL TRANSIENT TAX EXPENDITURES</b> | <b>52,213</b>       | <b>61,650</b>         | <b>94,100</b>        | <b>56,100</b>         |  |
| CVB JUNE 30 RESERVE                     | 62,501              | 41,851                | 70,751               | 57,901                |  |
| CPV JUNE 30 RESERVE                     | 76,669              | 76,669                | 65,734               | 65,734                |  |
| <b>TOTAL EXPENDITURES &amp; RESERVE</b> | <b>191,383</b>      | <b>180,170</b>        | <b>230,585</b>       | <b>179,735</b>        |  |

**SECURE RURAL SCHOOLS FUND**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

| ACCOUNT NO. & DESCRIPTION               | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED | EXPLANATION  |
|---|---------------------|-----------------------|----------------------|-----------------------|--|
| <b>FUNDS JULY 1ST</b>                   | 3,716,667           | 3,930,990             | 3,930,990            | 3,969,210             |  |
| <b>REVENUES - 30.00.00</b>              |                     |                       |                      |                       |  |
| 4155 FOREST RECEIPTS                    | 1,050,795           | 876,280               | 876,280              | 744,838               | 4155 SECURE RURAL SCHOOLS REVENUES                       |
| 4805 INTEREST INCOME                    | 12,016              | 14,500                | 14,500               | 15,000                | 4156 PORTION DEDICATED TO STREETS/ROADS FROM SRS REVENUE |
| 4156 FOREST RECEIPTS/ROADS              | 67,072              | 55,928                | 55,928               | 60,000                | 4805 INTEREST EARNED ON SECURE RURAL SCHOOLS RESERVES    |
| <b>TOTAL REVENUES</b>                   | 1,129,883           | 946,708               | 946,708              | 819,838               |  |
| <b>TOTAL REVENUES &amp; RESERVES</b>    | <b>4,846,550</b>    | <b>4,877,698</b>      | <b>4,877,698</b>     | <b>4,789,048</b>      |  |
| <b>APPROPRIATIONS - 30.01.00</b>        |                     |                       |                      |                       |  |
| 7007 TRANSFER TO SCHOOL                 | 848,488             | 848,488               | 848,488              | 848,488               | 7001 ANNUAL TRANSFER TO GENERAL FUND FOR STREETS/ROADS   |
| 7001 TRANSFER TO GENERAL FUND           | 67,072              | 60,000                | 60,000               | 50,000                | 7007 ANNUAL TRANSFER TO SCHOOL FROM SRS FUND             |
| <b>TOTAL TRANSFERS</b>                  | <b>915,560</b>      | <b>908,488</b>        | <b>908,488</b>       | <b>898,488</b>        |  |
| <b>SCHOOL FUND RESERVE AT JUNE 30TH</b> | <b>3,930,990</b>    | <b>3,969,210</b>      | <b>3,969,210</b>     | <b>3,890,560</b>      |  |
| <b>TOTAL RESERVE &amp; EXPENDITURES</b> | <b>4,846,550</b>    | <b>4,877,698</b>      | <b>4,877,698</b>     | <b>4,789,048</b>      |  |

\* NOTE: An extension of the Secure Rural Schools program funding was attached to the Medicare Access and CHIP Reauthorization Act of 2015 which was passed by Congress on April 14, 2015 which would extend the SRS program by two years, retroactively for 2014 and for 2015.

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**ECONOMIC RECOVERY FUND**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

| ACCOUNT NO. & DESCRIPTION                   | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>FUNDS AVAILABLE JULY 1</b>               | <b>517,527</b>      | <b>418,085</b>        | <b>418,085</b>       | <b>419,085</b>        |
| <b>REVENUES - 36.00.00</b>                  |                     |                       |                      |                       |
| 4805 INTEREST INCOME                        | 1,474               | 1,000                 | 1,000                | 1,000                 |
| <b>TOTAL REVENUES &amp; RESERVES</b>        | <b>519,001</b>      | <b>419,085</b>        | <b>419,085</b>       | <b>420,085</b>        |
| <b>APPROPRIATIONS - 36.03.00</b>            |                     |                       |                      |                       |
| 5530 ECONOMIC COMMITTEE                     | 916                 | 10,000                | -                    | -                     |
| 6710 MILL DEPOSIT                           | -                   | -                     | -                    | -                     |
| LAND PURCHASE FOR WATER                     | -                   | -                     | -                    | -                     |
| 6830 AICS RELOCATION COST REIMB             | 100,000             | -                     | -                    | -                     |
| 7045 TRANSFER TO HOSP CONST. FD             | -                   | -                     | -                    | -                     |
| <b>TOTAL ECONOMIC RECOVERY FUND EXP</b>     | <b>100,916</b>      | <b>10,000</b>         | <b>-</b>             | <b>-</b>              |
| <br><b>JUNE 30 RESERVE</b>                  | <br><b>418,085</b>  | <br><b>409,085</b>    | <br><b>419,085</b>   | <br><b>420,085</b>    |
| <br><b>TOTAL EXPENDITURES &amp; RESERVE</b> | <br><b>519,001</b>  | <br><b>419,085</b>    | <br><b>419,085</b>   | <br><b>420,085</b>    |

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**EXPLANATION**

The Economic Recovery Funds were federal funds issued to the community after the federal government canceled the long term timber contracts which put most of the mills out of business in Southeast Alaska. The City of Wrangell received approximately 37 million dollars to assist in rebuilding our economy.

Projects funded from this money included Wrangell's Sewer Treatment Plant, extensive water and sewer infrastructure improvements and extensions, a power plant upgrade, purchase of the downtown mill site, numerous dock and harbor repairs and reconstruction projects, establishment of Wrangell's Permanent Fund and Museum Construction Fund, support to the schools and hospital, and a wide variety of other infrastructure and community projects.

This page details the remaining balance remaining from those funds.

**PERMANENT FUND**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

| ACCOUNT NO. & DESCRIPTION   | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED | EXPLANATION  |
|---|---------------------|-----------------------|----------------------|-----------------------|--|
| <b>FUNDS AVAILABLE JULY 1</b>   | <b>6,544,319</b>    | <b>7,206,997</b>      | <b>7,206,997</b>     | <b>7,188,437</b>      |  |
| <b>REVENUES - 08.00.00</b>  |                     |                       |                      |                       |  |
| 4560 BELT FREEZER LEASE REVENUE   | -                   | -                     | 15,000               | 18,000                |  |
| 4580 COLD STORAGE LEASE   | 16,440              | 16,440                | 16,440               | 16,440                |  |
| 4805 INTEREST EARNED (SSB)  | 882,519             | 280,000               | 200,000              | 250,000               | 4580 REVENUE FROM LEASE OF COLD STORAGE TO SEALEVEL SEAFOODS |
| 4810 TIDELAND SALES   | 14,159              | -                     | -                    | -                     | 4805 INTEREST EARNED ON PERMANENT FUND INVESTMENTS           |
|   |                     |                       |                      |                       | 4810 PROCEEDS FROM SALES OF TIDELANDS                        |
| <b>TOTAL REVENUES</b>   | <b>913,118</b>      | <b>296,440</b>        | <b>216,440</b>       | <b>266,440</b>        |  |
| <b>TOTAL FUNDS AVAILABLE</b>  | <b>7,457,437</b>    | <b>7,503,437</b>      | <b>7,438,437</b>     | <b>7,472,877</b>      |  |
| <b>APPROPRIATIONS - 08.01.00</b>  |                     |                       |                      |                       |  |
| MISC SEAFOODS INDUSTRY COSTS  | 440                 | -                     | -                    | -                     |  |
| 6205 INSURANCE  | -                   | -                     | -                    | 4,130                 |  |
| 7001 TRANSFER TO GENERAL FUND   | 250,000             | 250,000               | 250,000              | 250,000               |  |
| <b>TOTAL TRANSFERS &amp; EXP.</b>   | <b>250,440</b>      | <b>250,000</b>        | <b>250,000</b>       | <b>254,130</b>        |  |
| <b>JUNE 30 RESERVE</b>  | <b>7,206,997</b>    | <b>7,253,437</b>      | <b>7,188,437</b>     | <b>7,218,747</b>      |  |
| <b>TOTAL TRANSFER &amp; RESERVE</b>   | <b>7,457,437</b>    | <b>7,503,437</b>      | <b>7,438,437</b>     | <b>7,472,877</b>      |  |
| <b>NOTE:</b><br>TRAVEL LIFT BORROWED \$235,804 TO BE PAID BACK<br>OVER 10 YEARS AT 0% INTEREST FROM REVENUES<br><br>GENERATED AT THE TRAVEL LIFT. |                     |                       |                      |                       |  |
|   |                     |                       |                      |                       | JUNE 30, 2011 BALANCE DUE FROM PORT 164,566                  |
|   |                     |                       |                      |                       | 2012 FISCAL YEAR PAYMENT (23,580)                            |
|   |                     |                       |                      |                       | 2013 FISCAL YEAR BUDGET (23,580)                             |
|   |                     |                       |                      |                       | 2014 FISCAL YEAR BUDGET (23,580)                             |
|   |                     |                       |                      |                       | 2015 FISCAL YEAR BUDGET (23,580)                             |
|   |                     |                       |                      |                       | 2016 FISCAL YEAR BUDGET (23,580)                             |
|   |                     |                       |                      |                       | JUNE 30, 2015 BALANCE DUE FROM PORT 46,666                   |



**DEBT SERVICE FUND**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

**REVENUES - 16.00.00**

|                                       | 2013-2014      | 2014-2015      | 2014-2015      | 2015-2016      |
|---------------------------------------|----------------|----------------|----------------|----------------|
| ACCOUNT NO. & DESCRIPTION             | ACTUAL         | APPROVED       | REVISED        | APPROVED       |
| 4150 STATE SCHOOL REIMBURSE.          | 212,404        | 203,881        | 203,881        | 198,314        |
| 4805 INTEREST INCOME                  |                | -              |                |                |
| <b>TOTAL REVENUES</b>                 | <b>212,404</b> | <b>203,881</b> | <b>203,881</b> | <b>198,314</b> |
| <b>4901 TRANSFER/GENERAL FUND</b>     | <b>163,971</b> | 160,794        | 165,794        | 160,829        |
| <b>TOTAL REVENUES &amp; TRANSFERS</b> | <b>376,375</b> | <b>364,675</b> | <b>369,675</b> | <b>359,143</b> |

**STATE REIMBURSEMENT CALCULATION**

|                               | DEBT    | REIMBURS | STATE   | REIMBURS       |
|-------------------------------|---------|----------|---------|----------------|
|                               | PAYMENT | RATE     | FUNDING | AMOUNT         |
|                               |         |          | LEVEL   |                |
| 2006 SCHOOL BONDS             | 253,800 | 0.7      | 0.99    | 174,220        |
| 2000 SCHOOL BONDS             | 42,800  | 0.7      | 0.99    | 29,660         |
| <b>TOTAL 2015 FY ESTIMATE</b> |         |          |         | <b>203,881</b> |
| 2006 SCHOOL BONDS             | 240,268 | 0.7      | 0.99    | 166,506        |
| 2000 SCHOOL BONDS             | 45,900  | 0.7      | 0.99    | 31,809         |
| <b>TOTAL 2016 FY ESTIMATE</b> |         |          |         | <b>198,314</b> |

THE DEBT SERVICE FUND IS THE FUND THAT IS USED TO PAY ALL GENERAL OBLIGATION BONDS. THE RESERVE SHOWN IS DESIGNATED FOR SCHOOL BONDS ONLY AND CAN'T BE USED FOR ANY OTHER PURPOSES.

**EXPENDITURES - 16.01.00**

|                                  | 2013-2014      | 2014-2015      | 2014-2015      | 2015-2016      |
|----------------------------------|----------------|----------------|----------------|----------------|
| ACCOUNT NO. & DESCRIPTION        | ACTUAL         | APPROVED       | REVISED        | APPROVED       |
| 5510 BOND ATTORNEY FEES          | -              | -              | 5,000          | -              |
| 6345 2000 SCHOOL BONDS PRINC     | 40,000         | 40,000         | 40,000         | 45,000         |
| 6346 2000 SCHOOL BONDS INT.      | 6,200          | 2,800          | 2,800          | 900            |
| 6350 2002 SCHOOL BOND PRINC.     | 40,000         | 40,000         | 40,000         | 45,000         |
| 6351 2002 SCHOOL BOND INT        | 8,175          | 4,800          | 4,800          | 2,900          |
| 6353 2006 SCHOOL BOND PRINC.     | 175,000        | 185,000        | 190,000        | 195,000        |
| 6354 2006 SCHOOL BOND INT.       | 75,800         | 68,800         | 61,400         | 45,268         |
| 6357 2011 SCHOOL BOND PRINC.     | 20,000         | 20,000         | 20,000         | 20,000         |
| 6358 2011 SCHOOL BOND INT.       | 6,875          | 5,675          | 5,675          | 5,075          |
| 6362 REFUNDING ESCROW DEP.       |                |                |                |                |
| <b>TOTAL EXPENDITURES</b>        | <b>372,050</b> | <b>367,075</b> | <b>369,675</b> | <b>359,143</b> |
| <b>TOTAL EXP. &amp; RESERVES</b> | <b>372,050</b> | <b>367,075</b> | <b>369,675</b> | <b>359,143</b> |

**RESIDENTIAL CONSTRUCTION FUND**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

| ACCOUNT NO. & DESCRIPTION               | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>FUNDS AVAILABLE JULY 1</b>           | <b>173</b>          | <b>174</b>            | <b>174</b>           | <b>34,774</b>         |
| <b>REVENUES - 50.00.00</b>              |                     |                       |                      |                       |
| 4430 LOT SALES                          | -                   | 60,000                | 50,000               | 50,000                |
| 4805 INTEREST INCOME                    | 1                   | -                     | -                    | -                     |
| <b>TOTAL REVENUES</b>                   | <b>1</b>            | <b>60,000</b>         | <b>50,000</b>        | <b>50,000</b>         |
| <b>TOTAL REVENUES &amp; RESERVES</b>    | <b>174</b>          | <b>60,174</b>         | <b>50,174</b>        | <b>84,774</b>         |
| <b>EXPENDITURES - 50.01.00</b>          |                     |                       |                      |                       |
| 5550 ENGINEERING & SURVEYING            | -                   | 10,000                | 15,000               | -                     |
| 6500 ETOLIN STREET AND UTILITIES        | -                   | -                     | -                    | -                     |
| 6005 PUBLICATIONS                       | -                   | -                     | 400                  | 500                   |
| <b>TOTAL EXPENDITURES</b>               | <b>-</b>            | <b>10,000</b>         | <b>15,400</b>        | <b>500</b>            |
| <b>JUNE 30 RESERVE</b>                  | <b>174</b>          | <b>50,174</b>         | <b>34,774</b>        | <b>84,274</b>         |
| <b>TOTAL EXPENDITURES &amp; RESERVE</b> | <b>174</b>          | <b>60,174</b>         | <b>50,174</b>        | <b>84,774</b>         |

**EXPLANATION**

THE RESIDENTIAL CONSTRUCTION FUND WAS ESTABLISHED ON JANUARY 14, 1992 BY RESOLUTION 01-92-420. THE FUND WAS DESIGNED TO BE A REVOLVING FUND FOR THE DEVELOPMENT OF RESIDENTIAL LANDS. THE REVENUES DERIVED FROM THE SALE OF RESIDENTIAL LOTS IS TO BE PUT INTO THIS DEDICATED FUND FOR THE PURPOSE OF PROVIDING SEED MONEY FOR THE NEXT RESIDENTIAL DEVELOPMENT.

ACTIVITY IN THE CURRENT AND COMING FISCAL YEAR REFLECTS DEVELOPMENT OF RESIDENTIAL LOT SALES ON ETOLIN STREET.

**INDUSTRIAL CONSTRUCTION FUND**

CITY AND BOROUGH OF WRANGELL

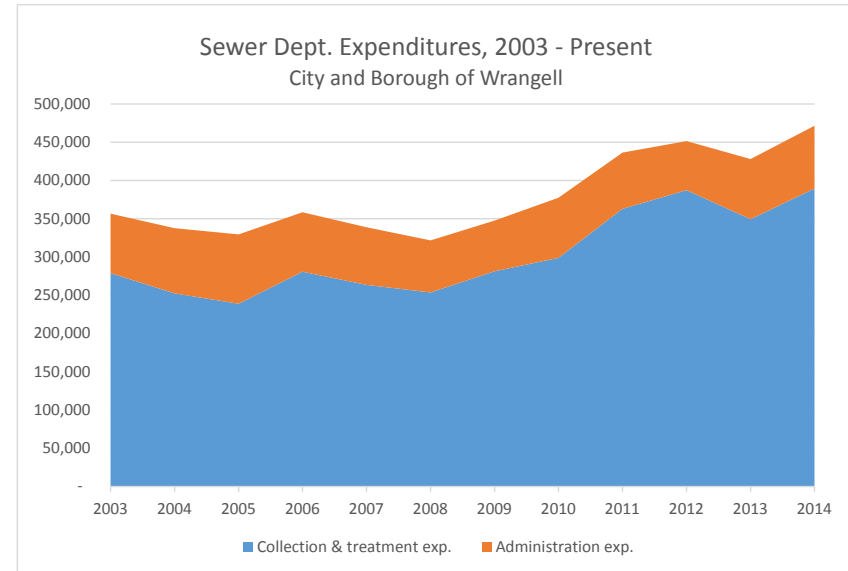
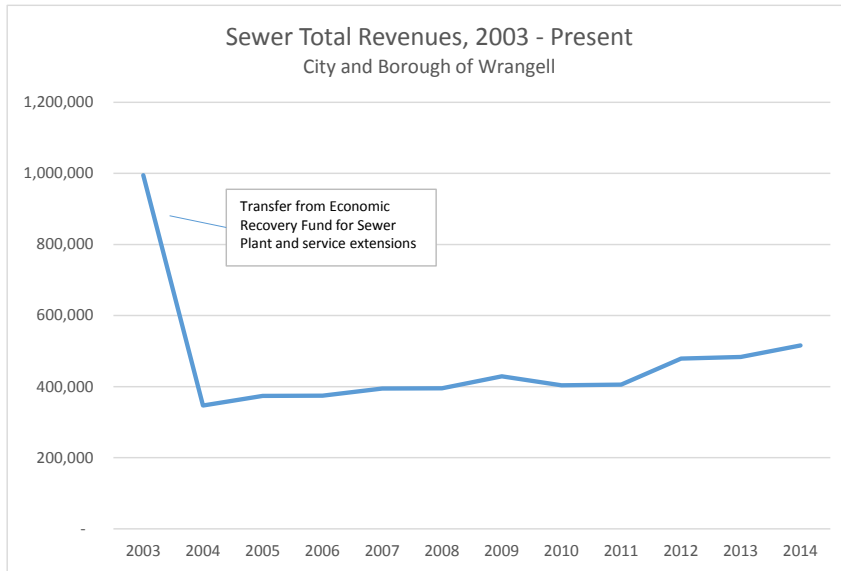
FISCAL YEAR 2015-2016

| ACCOUNT NO. & DESCRIPTION               | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>FUNDS AVAILABLE JULY 1</b>           | <b>174,438</b>      | <b>196,735</b>        | <b>196,735</b>       | <b>202,735</b>        |
| <b>REVENUES - 52.00.00</b>              |                     |                       |                      |                       |
| 4430 LOT SALES                          | 16,775              | 11,000                | -                    | -                     |
| 4805 INTEREST INCOME                    | 6,915               | 6,000                 | 6,000                | 5,500                 |
| <b>TOTAL REVENUES</b>                   | <b>23,690</b>       | <b>17,000</b>         | <b>6,000</b>         | <b>5,500</b>          |
| <b>TOTAL REVENUES &amp; RESERVES</b>    | <b>198,128</b>      | <b>213,735</b>        | <b>202,735</b>       | <b>208,235</b>        |
| <b>EXPENDITURES - 52.01.00</b>          |                     |                       |                      |                       |
| 5550 ENGINEERING & SURVEYING            | -                   | -                     | -                    | 20,000                |
| 5810 MISC. INDUSTRIAL COSTS             | 1,213               | -                     | -                    | -                     |
| 7110 PUBLIC WORKS ALLOC. LABOR          | -                   | -                     | -                    | -                     |
| 6005 PUBLICATIONS                       | 180                 | -                     | -                    | -                     |
| <b>TOTAL EXPENDITURES</b>               | <b>1,393</b>        | <b>-</b>              | <b>-</b>             | <b>20,000</b>         |
| <b>JUNE 30 RESERVE</b>                  | <b>196,735</b>      | <b>213,735</b>        | <b>202,735</b>       | <b>188,235</b>        |
| <b>TOTAL EXPENDITURES &amp; RESERVE</b> | <b>198,128</b>      | <b>213,735</b>        | <b>202,735</b>       | <b>208,235</b>        |

**EXPLANATION**

THE INDUSTRIAL CONSTRUCTION FUND WAS ESTABLISHED ON DECEMBER 10, 1991 BY RESOLUTION 12-91-418. THE FUND WAS DESIGNED TO BE A REVOLVING FUND FOR THE DEVELOPMENT OF INDUSTRIAL LANDS. THE REVENUES DERIVED FROM THE SALE OF INDUSTRIAL LOTS IS TO BE PUT INTO THIS DEDICATED FUND FOR THE PURPOSE OF PROVIDING SEED MONEY FOR THE NEXT INDUSTRIAL DEVELOPMENT.

**Sewer Department Historical Revenues & Expenditures**  
**City and Borough of Wrangell**  
**2016 FISCAL YEAR**



|                                    | 2003    | 2004    | 2005    | 2006    | 2007    | 2008    | 2009    | 2010    | 2011     | 2012    | 2013    | 2014    |
|------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|----------|---------|---------|---------|
| Total revenue                      | 994,912 | 346,998 | 374,241 | 374,535 | 394,649 | 395,281 | 428,854 | 403,611 | 405,734  | 478,998 | 483,544 | 515,803 |
| Collection & treatment exp.        | 278,902 | 252,608 | 238,908 | 280,908 | 263,651 | 253,703 | 281,281 | 298,815 | 363,027  | 387,453 | 349,488 | 389,496 |
| Administration exp.                | 77,885  | 85,118  | 90,752  | 77,632  | 75,281  | 67,978  | 66,347  | 78,752  | 73,566   | 64,067  | 78,654  | 82,081  |
| Revenues over/(under) expenditures | 638,125 | 9,272   | 44,581  | 15,995  | 55,717  | 73,600  | 81,226  | 26,044  | (30,859) | 27,478  | 55,402  | 44,226  |

**SEWER FUND**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

| ACCOUNT NO. & DESCRIPTION                         | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED | EXPLANATION  |
|---|---------------------|-----------------------|----------------------|-----------------------|--|
| CASH & INVESTMENTS, JULY 1st                      | 250,066             | 296,314               | 269,582              | 354,542               |  |
| 4108 PERS CONTRIBUTION FROM ST                    | 15,829              | 16,520                | 16,520               | 16,066                | 4108 STATE PORTION OF PERS UNFUNDED LIABILITY                          |
| 4165 PUMP STATION UPGRADE GRANT                   | 38,639              | -                     | 67,755               | 364,490               | 4165 DCCED/CDBG GRANT TO REHABILITATE TWO MAJOR SEWER PUMP STATIONS    |
| 4330 USER FEES                                    | 497,804             | 504,000               | 530,000              | 556,500               | 4330 MONTHLY SEWER USER FEES. REFLECTS SCHEDULED ANNUAL RATE INCREASES |
| 4333 CONNECTION FEES                              | -                   | 500                   | -                    | 500                   | 4333 FEES FOR NEW SEWER CONNECTIONS                                    |
| 4415 MATERIAL SALES REVENUE                       | 100                 | 500                   | -                    | 500                   | 4415 PROCEEDS FROM SALES OF SEWER MATERIALS OR INSTALLATION            |
| 4805 INTEREST INCOME                              | 2,019               | 1,000                 | 1,000                | 1,000                 | 4805 INTEREST INCOME ALLOCATED TO SEWER EARNED ON RESERVES             |
| 4808 LABOR CHARGES                                | 51                  | 500                   | -                    | 1,000                 | 4808 LABOR CHARGED OUT FOR WORK PERFORMED BY BOROUGH STAFF             |
| CAPITAL CONTRIBUTION                              | 21,978              | -                     | -                    | -                     | CONTRIBUTIONS FROM CAPITAL GRANTS                                      |
| <b>TOTAL REVENUES</b>                             | <b>576,420</b>      | <b>523,020</b>        | <b>615,275</b>       | <b>940,056</b>        |  |
| <b>TOTAL REVENUES, TRANSFERS<br/>AND RESERVES</b> | <b>826,486</b>      | <b>819,334</b>        | <b>884,857</b>       | <b>1,294,598</b>      |  |

**SEWER COLLECTION AND TREATMENT**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

| ACCOUNT NO. & DESCRIPTION      | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED | EXPLANATION  |
|--------------------------------|---------------------|-----------------------|----------------------|-----------------------|--|
| <b>EXPENDITURES - 20.01.00</b> |                     |                       |                      |                       |  |
| 5001 WAGES & SALARIES          | 106,576             | 106,630               | 106,630              | 109,470               | 5001 WASTEWATER LEADMAN & OPERATOR WAGES                                   |
| 5005 OVERTIME                  | 2,653               | 6,000                 | 4,375                | 6,000                 | 5005 OVERTIME, DOUBLE-TIME, SHIFT DIFFERENTIALS, CALL-OUTS                 |
| 5201 BENEFITS                  | 78,398              | 83,720                | 89,140               | 108,590               | 5201 HEALTH INSURANCE, RETIREMENT, MEDICARE, SBS, WORKER'S COMP.           |
| 5301 TRAINING & TRAVEL EXP.    | 613                 | 3,500                 | 3,300                | 500                   | 5301 TRAVEL AND TRAINING FOR NEEDED CERTIFICATIONS                         |
| 5601 TELEPHONE EXPENSE         | 3,384               | 3,000                 | 3,500                | 3,000                 | 5601 INCLUDES INTERNET, FAX, CELL PHONE COSTS                              |
| 5605 UTILITIES EXPENSE         | 61,596              | 60,000                | 63,500               | 64,000                | 5605 WATER, GARBAGE AND ELECTRICITY COSTS                                  |
| 5610 GENERATOR FUEL EXPENSE    | 424                 | 550                   | 1,500                | 1,500                 | 5610 FUEL FOR STANDBY GENERATOR  |
| 5810 MATERIALS & SUPPLIES      | 16,090              | 12,000                | 13,000               | 12,000                | 5810 LAB SUPPLIES, TOOLS, OFFICE SUPPLIES, CUSTODIAL SUPPLIES, PARTS, ETC. |
| 5830 DEC PERMIT                | 1,680               | 1,680                 | 1,680                | 1,700                 | 5830 DEC CHARGE FOR ANNUAL PERMIT AND INSPECTIONS                          |
| 5901 FACILITY REPAIR & MAINT   | 4,567               | 12,000                | 5,000                | 12,000                | 5901 TREATMENT PLANT AND PUMP STATION REPAIR AND MAINTENANCE               |
| 5905 SYSTEM REPAIRS & IMPROV   | 23,021              | 25,000                | 32,000               | 27,500                | 5905 MAINTENANCE OF SEWER PIPES, MAN-HOLES, & OTHER SYSTEM EXPENSES        |
| 5920 GARAGE ALLOC & VEHIC. EXP | 26,853              | 26,960                | 26,960               | 26,960                | 5920 GARAGE CHARGES FOR ALL VEHICLE RELATED MAINTENANCE EXPENSES           |
| 6500 CAPITAL                   | 48,699              | -                     | -                    | -                     | 6500 CAPITAL ADDITIONS/ASSET PURCHASES/PROJECT EXPENSES                    |
| 6802 FIXED ASSETS              | 2,009               | 38,000                | 13,000               | 25,000                | 6802 PREVIOUSLY APPROVED UTILITY TRUCK DEFERRED IN FY 15, SPENT IN FY 16   |
| 6850 PUMP STATION UPGRADE      | 53,565              | -                     | 90,340               | 483,940               | 6850 NODES 4 AND 6 PUMP STATION UPGRADE (75% GRANT REIMBURSED)             |
| 6860 WWTP UPGRADE EVALUATION   | 312                 | -                     | -                    | -                     | 6860 SEWER TREATMENT PLANT UPGRADE STUDY EXPENSES                          |
| 6955 COMPLIANCE TESTING        | 5,823               | 5,500                 | 7,500                | 8,000                 | 6955 ALASKA DEC MANDATED COMPLIANCE TESTING                                |
| 7110 CHGS FROM OTHER DEPTS     | 55,496              | 25,000                | 29,000               | 25,000                | 7110 CHARGES TO SEWER TREATMENT PLANT BY PUBLIC WORKS                      |
| <b>TOTAL EXPENDITURES</b>      | <b>491,759</b>      | <b>409,540</b>        | <b>490,425</b>       | <b>915,160</b>        |  |

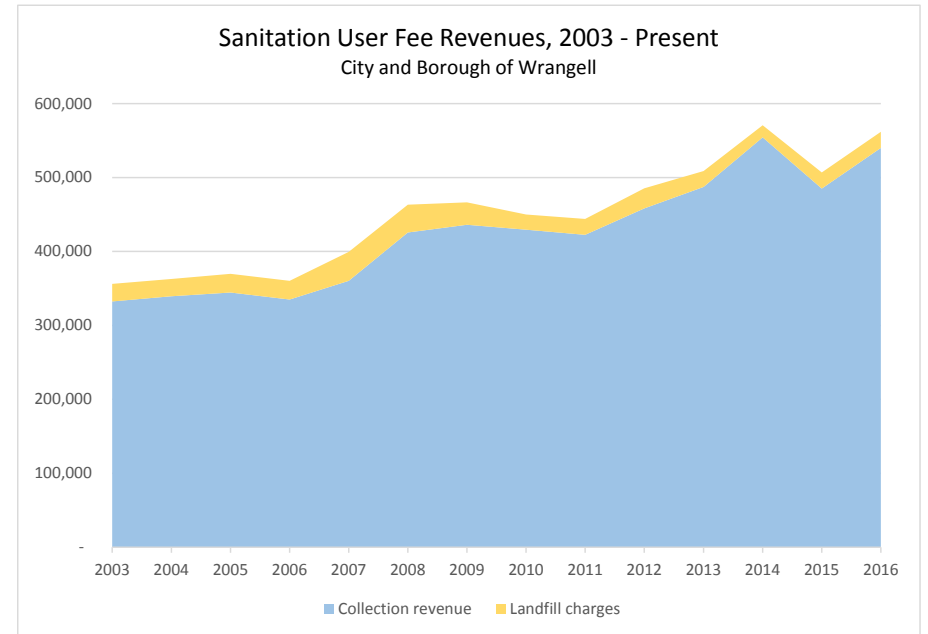
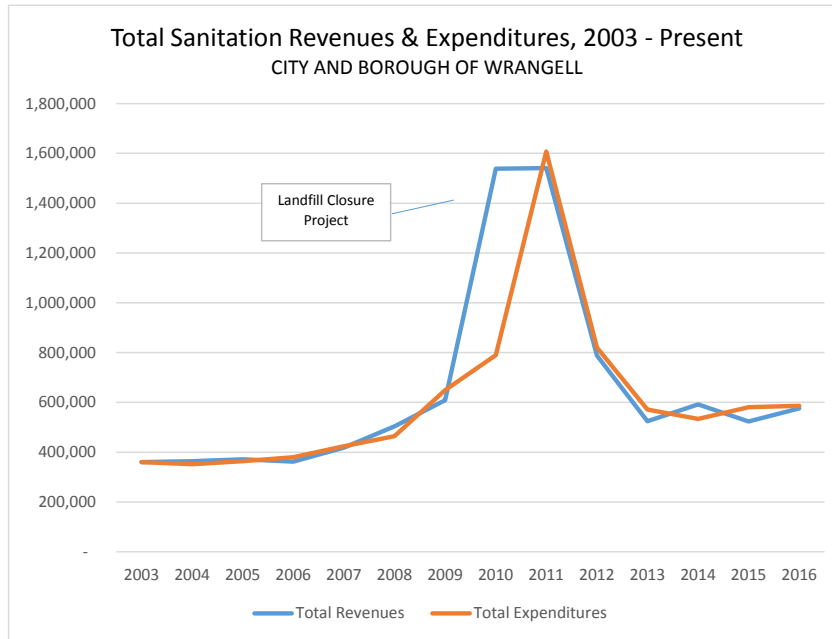
**SEWER ADMINISTRATION**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

| ACCOUNT NO. & DESCRIPTION        | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED | EXPLANATION   |
|----------------------------------|---------------------|-----------------------|----------------------|-----------------------|---|
| <b>EXPENDITURES - 20.03.00</b>   |                     |                       |                      |                       |   |
| 5501 AUDIT EXPENSE               | 4,595               | 5,500                 | 5,500                | 5,750                 | 5501 AUDIT EXPENSE- SEWER PORTION OF AUDIT EXPENSE  |
| 5812 CREDIT CARD EXPENSE         | 2,862               | 2,900                 | 2,900                | 3,000                 | 5812 ALLOCATED CREDIT CARD EXPENSE (FOR UTILITY PAYMENTS BY CREDIT CARD)  |
| 6205 INSURANCE EXPENSE           | 1,007               | 3,000                 | 3,000                | 3,200                 | 6205 SEWER DEPARTMENT ALLOCATION OF INSURANCE EXPENSE   |
| 6310 1997 USDA INTEREST          | 9,763               | 9,700                 | 9,700                | 9,352                 | 6310 1997 USDA LOAN INTEREST- INTEREST PORTION OF ANNUAL PAYMENT  |
| 6312 1997 USDA PRINCIPAL         | 4,466               | 4,570                 | 4,570                | 4,918                 | 6312 1997 USDA LOAN PRINCIPAL- PRINCIPAL PORTION OF ANNUAL PAYMENT  |
| 6701 BAD DEBT EXPENSE            | 3,500               | 2,000                 | 2,000                | 2,000                 | 6701 BAD DEBT EXPENSE- PORTION OF BAD DEBTS EXPECTED TO BE WRITTEN OFF  |
| 7106 CHGS FROM FINANCE DEPT      | 12,220              | 12,220                | 12,220               | -                     | 7106 CHARGES FROM FINANCE DEPARTMENT- CHARGES FROM FINANCE DEPT.<br>FOR ALL THE SERVICES PERFORMED ON BEHALF OF THE SEWER DEPT. |
| <b>TOTAL EXPENDITURES-ADMIN.</b> | 38,413              | 39,890                | 39,890               | 28,220                |   |
| <b>TOTAL SEWER EXPENDITURES</b>  | <b>530,172</b>      | <b>449,430</b>        | <b>530,315</b>       | <b>943,380</b>        |   |
| <b>SEWER FUND SUMMARY:</b>       |                     |                       |                      |                       |   |
| <b>JULY 1 RESERVES</b>           | <b>250,066</b>      | <b>296,314</b>        | <b>269,582</b>       | <b>354,542</b>        |   |
| <b>REVENUES</b>                  | <b>576,420</b>      | <b>523,020</b>        | <b>615,275</b>       | <b>940,056</b>        |   |
| <b>EXPENDITURES</b>              | <b>530,172</b>      | <b>449,430</b>        | <b>530,315</b>       | <b>943,380</b>        |   |
| <b>JUNE 30 BALANCE</b>           | <b>296,314</b>      | <b>369,904</b>        | <b>354,542</b>       | <b>351,218</b>        |   |

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**SANITATION FUND REVENUES & EXPENSES, HISTORICAL**  
CITY AND BOROUGH OF WRANGELL  
2016 FISCAL YEAR



|                     | 2003    | 2004    | 2005    | 2006    | 2007    | 2008    | 2009    | 2010      | 2011      | 2012    | 2013    | 2014    | 2015    | 2016    |
|---------------------|---------|---------|---------|---------|---------|---------|---------|-----------|-----------|---------|---------|---------|---------|---------|
| Collection revenue  | 332,347 | 339,539 | 344,500 | 335,007 | 360,296 | 425,548 | 436,125 | 429,362   | 422,617   | 458,329 | 487,427 | 554,380 | 485,000 | 540,000 |
| Landfill charges    | 23,784  | 23,228  | 25,130  | 25,336  | 39,129  | 37,734  | 30,413  | 20,655    | 21,320    | 27,112  | 21,290  | 16,321  | 22,000  | 22,000  |
| Total Revenues      | 360,239 | 364,340 | 371,585 | 361,947 | 418,520 | 503,530 | 608,360 | 1,538,254 | 1,541,021 | 788,124 | 524,023 | 592,220 | 523,862 | 575,863 |
| Collection expenses | 107,387 | 84,261  | 91,823  | 109,705 | 125,423 | 116,109 | 225,358 | 117,441   | 146,237   | 137,802 | 157,287 | 157,733 | 165,000 | 165,000 |
| Landfill expenses   | 252,851 | 267,399 | 271,811 | 269,958 | 298,779 | 348,105 | 424,254 | 672,470   | 1,461,326 | 682,555 | 413,981 | 375,969 | 415,220 | 421,360 |
| Total Expenditures  | 360,238 | 351,660 | 363,634 | 379,663 | 424,202 | 464,214 | 649,612 | 789,911   | 1,607,563 | 820,357 | 571,268 | 533,702 | 580,220 | 586,360 |

**SANITATION REVENUES**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

| ACCOUNT NO. & DESCRIPTION                         | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED | EXPLANATION  |
|---|---------------------|-----------------------|----------------------|-----------------------|--|
| CASH & INVESTMENTS, JULY 1st                      | -                   | 82,423                | 44,994               | 13,106                |  |
| <b>REVENUES - 34.00.00</b>                        |                     |                       |                      |                       |  |
| 4107 PERS REVENUE-STATE                           | 12,834              | 13,790                | 12,662               | 12,863                |  |
| 4330 USER FEES                                    | 554,380             | 535,000               | 485,000              | 540,000               | 4330 GARBAGE COLLECTION REVENUES - (*see note)     |
| 4340 LANDFILL CHARGES                             | 16,321              | 22,000                | 23,000               | 22,000                | 4340 DISPOSAL CHARGES AT LANDFILL                  |
| 4705 RECYCLE REVENUE                              | -                   | 1,000                 | 3,000                | 1,000                 | 4705 REIMBURSEMENT FOR RECYCLED ITEMS              |
| 4805 INTEREST INCOME                              | 191                 | -                     | 200                  | -                     | 4805 INTEREST ALLOCATED TO SANITATION FOR RESERVES |
| <b>TOTAL REVENUES</b>                             | <b>583,726</b>      | <b>571,790</b>        | <b>523,862</b>       | <b>575,863</b>        |  |
| <b>TOTAL REVENUES, TRANSFERS<br/>AND RESERVES</b> | <b>583,726</b>      | <b>654,213</b>        | <b>568,856</b>       | <b>588,968</b>        |  |

**\* Note:** Sanitation revenues appear down significantly this year due to approximately \$60,000 in credits issued to several major large commercial customers as well as the Port & Harbors resulting from accidentally overcharging these customers during 2013 and 2014. The full impact of the credits is recognized in FY 2015, so revenues will normalize next year reflecting the scheduled and approved 4% rate increase.

**SANITATION FUND - COLLECTION & LANDFILL**

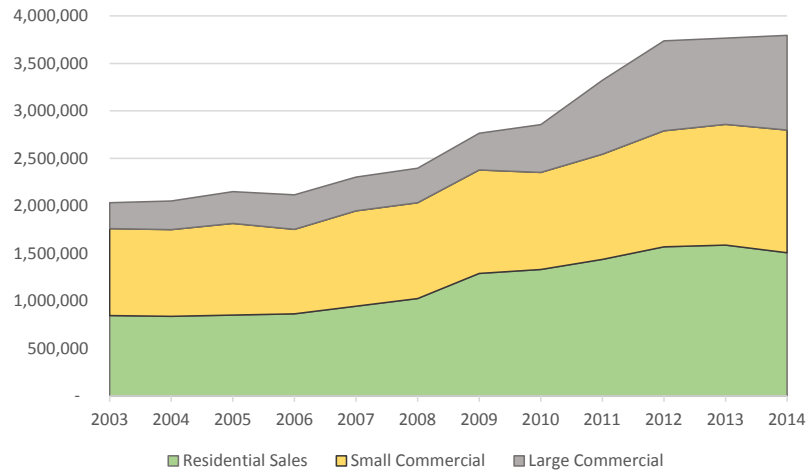
CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

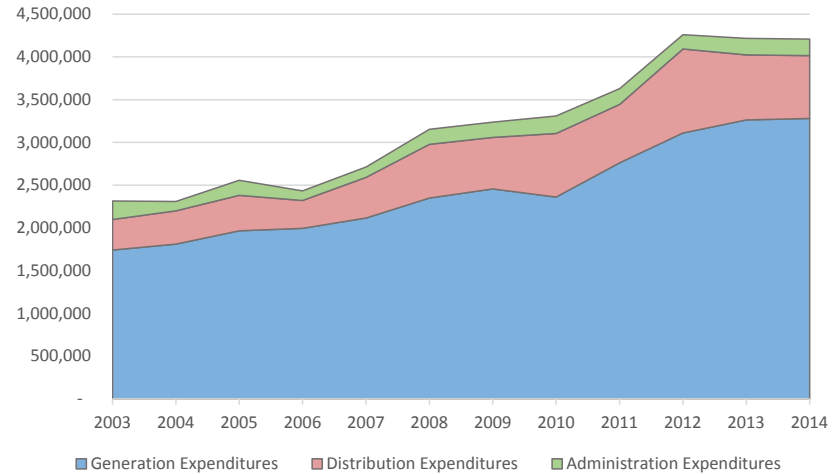
| ACCOUNT NO. & DESCRIPTION                 | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>COLLECTION EXPENDITURES - 34.01.00</b> |                     |                       |                      |                       |
| 5001 WAGES & SALARIES                     | 43,437              | 43,290                | 43,422               | 46,030                |
| 5005 OVERTIME                             | 545                 | 500                   | 350                  | 500                   |
| 5201 BENEFITS                             | 40,282              | 44,290                | 44,039               | 44,980                |
| 5810 MATERIALS AND SUPPLIES               | 761                 | 1,750                 | 1,500                | 1,500                 |
| 5812 CREDIT CARD EXPENSE                  | 3,270               | 3,000                 | 3,000                | 3,000                 |
| 5855 PURCHASES EXP/DUMPSTER               | 2,648               | 4,000                 | 10,240               | 3,500                 |
| 5920 GARAGE ALLOC/VEHIC. EXP              | 30,020              | 30,140                | 30,140               | 30,000                |
| 6205 INSURANCE                            | 608                 | 1,000                 | 1,000                | 1,000                 |
| 6500 CAPITAL EXPENDITURES                 | 1,474               | -                     | -                    | -                     |
| 6701 BAD DEBT EXPENSE                     | 3,750               | 1,000                 | -                    | -                     |
| 7105 CHARGES FROM FINANCE                 | 4,340               | 4,340                 | 4,340                | 4,340                 |
| 7110 CHARGES FROM OTHER DEPTS             | 2,357               | 2,500                 | 2,500                | 3,208                 |
| <b>TOTAL COLLECTION</b>                   | <b>133,492</b>      | <b>135,810</b>        | <b>140,531</b>       | <b>138,058</b>        |
| <b>LANDFILL - 34.03.00</b>                |                     |                       |                      |                       |
| 5001 WAGES & SALARIES                     | 45,389              | 44,170                | 44,170               | 46,950                |
| 5005 OVERTIME                             | 875                 | 500                   | 2,500                | 500                   |
| 5201 BENEFITS                             | 46,277              | 56,130                | 53,959               | 55,030                |
| 5501 AUDIT EXPENSE                        | 2,297               | 2,600                 | 2,600                | 2,700                 |
| 5510 DEC INSPECTIONS EXPENSE              | 112                 | 250                   | 250                  | 750                   |
| 5601 TELEPHONE EXPENSE                    | 1,179               | 1,250                 | 1,250                | 1,300                 |
| 5605 UTILITIES EXPENSE                    | 8,188               | 8,000                 | 8,350                | 8,500                 |
| 5735 HOUSEHOLD HAZ. WASTE EXP             | 19,601              | 14,000                | 15,000               | 15,000                |
| 5810 MATERIALS AND SUPPLIES               | 2,927               | 2,500                 | 2,500                | 2,500                 |
| 5901 FACILITY REPAIR & MAINT.             | 3,961               | 3,000                 | 9,000                | 4,000                 |
| 5920 GARAGE ALLOC/VEHIC. EXP              | 30,020              | 30,140                | 30,140               | 30,500                |
| 5930 MONITORING & TESTING                 | 3,508               | 3,500                 | 3,500                | 3,500                 |
| 5950 DISPOSAL COSTS                       | 180,998             | 180,000               | 208,000              | 210,000               |
| 5955 RECYCLE COSTS                        | 4,100               | 5,000                 | 5,000                | 5,000                 |
| 6205 INSURANCE COSTS                      | 1,974               | 3,000                 | 2,500                | 4,640                 |
| 6400 SOLID WASTE AUTHORITY                | -                   | 3,000                 | 1,500                | 1,500                 |
| 6500 LANDFILL FIXED ASSETS                | -                   | -                     | -                    | -                     |
| 6550 WASTE MGT GRANT EXP                  | 45,627              |                       |                      |                       |
| 6905 AMORTIZATION - LANDFILL              | (45,627)            |                       |                      |                       |
| 7110 CHARGES FROM OTHER DEPTS             | 16,405              | 25,000                | 25,000               | 20,000                |
| <b>TOTAL LANDFILL</b>                     | <b>367,811</b>      | <b>382,040</b>        | <b>415,219</b>       | <b>412,370</b>        |
| <b>TOTAL SANITATION EXPENDITURES</b>      | <b>501,303</b>      | <b>517,850</b>        | <b>555,750</b>       | <b>550,428</b>        |
| <b>JUNE 30 RESERVE</b>                    | <b>82,423</b>       | <b>136,363</b>        | <b>13,106</b>        | <b>38,541</b>         |
| <b>TOTAL RESERVE AND EXPENDITURES</b>     | <b>583,726</b>      | <b>654,213</b>        | <b>568,856</b>       | <b>588,968</b>        |

| EXPLANATION                  |  |
|------------------------------|--|
| <b>COLLECTION - 34.01.00</b> |  |
| 5001                         | GARBAGE COLLECTORS WAGES, INCLUDES VACATION                                  |
| 5005                         | OVERTIME, DOUBLE-TIME, CALL-OUTS, CALLBACKS, SHIFT DIFFERENTIALS             |
| 5201                         | HEALTH INSURANCE, RETIREMENT, SBS, MEDICARE, WORKER'S COMPENSATION           |
| 5810                         | MISCELLANEOUS ITEMS PURCHASED  |
| 5812                         | ALLOCATED TO SANITATION FOR ACCEPTANCE OF UTILITY PAYMENTS BY CREDIT CARD    |
| 5855                         | COST TO BUY REPLACEMENT DUMPTSTERS. SOME ARE RESOLD TO CUSTOMERS.            |
| 5920                         | GARAGE CHARGES FOR FUEL, TIRES, PARTS, AND LABOR FOR GARBAGE TRUCKS          |
| 6205                         | LIABILITY AND AUTO FOR GARBAGE TRUCK   |
| 6500                         | CAPITAL ADDITIONS/ASSET PURCHASES/PROJECT EXPENSES                           |
| 6701                         | DELINQUENT ACCOUNTS FOR UNPAID SANITATION CHARGES                            |
| 7105                         | CHARGES BY FINANCE DEPARTMENT FOR UTILITY BILLING AND RELATED WORK           |
| 7110                         | CHARGES FROM PUBLIC WORKS STAFF TO ASSIST IN SANITATION OPERATIONS           |
| <b>LANDFILL - 34.03.00</b>   |  |
| 5001                         | LANDFILL ATTENDANT WAGES AND VACATION  |
| 5005                         | OVERTIME, DOUBLE-TIME, CALLOUTS, CALLBACKS, SHIFT DIFFERENTIALS              |
| 5201                         | HEALTH INSURANCE, RETIREMENT, SBS, MEDICARE, WORKER'S COMPENSATION, ETC.     |
| 5501                         | SANITATION DEPARTMENT'S SHARE OF BOROUGH AUDIT EXPENSE                       |
| 5510                         | DEC INSPECTIONS OR PERMITS OF LANDFILL, MONOFILL, INSTITUTE DISPOSAL SITE    |
| 5601                         | TELEPHONE EXPENSES FOR LANDFILL OFFICE                                       |
| 5605                         | ELECTRIC, SEWER AND WATER CHARGES FOR LANDFILL OFFICE                        |
| 5735                         | HOUSEHOLD HAZARDOUS WASTE PROGRAM EXPENSES                                   |
| 5810                         | MISCELLANEOUS NEEDED SUPPLIES/MATERIALS                                      |
| 5901                         | LANDFILL AND BUILDING OPERATION NEEDS - OVER DUE TO MONOFILL                 |
| 5920                         | GARAGE CHARGES FOR LANDFILL EQUIPMENT MAINTENANCE AND REPAIR                 |
| 5930                         | MONITORING AND TESTING- REQUIRED BY DEC AT THE LANDFILL                      |
| 5950                         | COST TO SHIP GARBAGE - HAS VARIED IN RECENT YEARS BETWEEN \$180K AND \$210K. |
| 5955                         | COSTS TO SHIP RECYCLED ITEMS.  |
| 6205                         | PROPERTY, LIABILITY AND RELATED INSURANCE FOR LANDFILL                       |
| 6400                         | SOLID WASTE AUTHORITY - TRAVEL/MEETING EXPENSES FOR SEASWA REP.              |
| 6500                         | FIXED ASSETS   |
| 6550                         | CIAP WASTE MANAGEMENT GRANT EXPENSES   |
| 6905                         | AMORTIZATION   |
| 7110                         | CHARGES FROM PUBLIC WORKS TO ASSIST AT LANDFILL                              |

Sales Revenues, 2003 - Present  
Wrangell Municipal Light & Power



Total Expenditures by Department, 2003 - Present  
Wrangell Municipal Light & Power



|                   | 2003      | 2004      | 2005      | 2006      | 2007      | 2008      | 2009      | 2010      | 2011      | 2012      | 2013      | 2014      |
|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Residential Sales | 844,632   | 837,771   | 850,655   | 865,121   | 943,719   | 1,025,803 | 1,288,442 | 1,329,655 | 1,436,348 | 1,569,793 | 1,588,223 | 1,508,367 |
| Small Commercial  | 916,577   | 912,458   | 963,815   | 887,341   | 1,004,973 | 1,007,827 | 1,091,127 | 1,021,804 | 1,108,584 | 1,220,856 | 1,270,353 | 1,290,398 |
| Large Commercial  | 272,931   | 300,459   | 335,635   | 365,094   | 354,074   | 361,674   | 385,780   | 504,977   | 776,240   | 945,904   | 908,554   | 996,262   |
|                   | 2,036,143 | 2,052,692 | 2,152,110 | 2,119,562 | 2,304,773 | 2,397,312 | 2,767,358 | 2,858,446 | 3,323,183 | 3,738,565 | 3,769,143 | 3,797,041 |

|                             | 2003      | 2004      | 2005      | 2006      | 2007      | 2008      | 2009      | 2010      | 2011      | 2012      | 2013      | 2014      |
|-----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Generation Expenditures     | 1,741,111 | 1,810,820 | 1,967,110 | 1,994,848 | 2,115,232 | 2,347,848 | 2,456,641 | 2,359,572 | 2,760,946 | 3,109,882 | 3,262,003 | 3,279,990 |
| Distribution Expenditures   | 357,130   | 387,288   | 414,313   | 325,656   | 477,493   | 630,099   | 601,728   | 745,346   | 682,017   | 982,326   | 761,486   | 735,773   |
| Administration Expenditures | 215,599   | 109,389   | 174,124   | 113,464   | 118,457   | 175,910   | 178,790   | 205,055   | 185,267   | 167,371   | 193,165   | 192,378   |
|                             | 2,313,840 | 2,307,497 | 2,555,547 | 2,433,968 | 2,711,182 | 3,153,857 | 3,237,159 | 3,309,973 | 3,628,230 | 4,259,579 | 4,216,654 | 4,208,141 |

|                                      |           |           |           |           |           |           |           |           |           |           |           |           |
|--------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Total revenues                       | 2,301,668 | 2,274,080 | 2,701,375 | 2,608,557 | 2,832,925 | 2,981,986 | 3,056,380 | 3,046,891 | 3,600,453 | 4,622,403 | 4,279,526 | 4,397,716 |
| Total expenses                       | 2,313,840 | 2,307,497 | 2,555,547 | 2,433,968 | 2,711,182 | 3,153,857 | 3,237,159 | 3,309,973 | 3,628,230 | 4,259,579 | 4,216,654 | 4,208,141 |
| Excess revenue over (under) expenses | (12,172)  | (33,417)  | 145,828   | 174,589   | 121,743   | (171,871) | (180,779) | (263,082) | (27,777)  | 362,824   | 62,872    | 189,575   |

**WRANGELL MUNICIPAL LIGHT & POWER**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

| ACCOUNT NO. & DESCRIPTION                         | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED | EXPLANATION  |
|---|---------------------|-----------------------|----------------------|-----------------------|--|
| CASH & INVESTMENTS, JULY 1st                      | 762,197             | 1,043,064             | 948,736              | 1,160,149             |  |
| <b>REVENUES - 70.00.00</b>                        |                     |                       |                      |                       |  |
| 4108 PERS REFUND                                  | 63,736              | 64,000                | 64,000               | 65,000                | 4108 STATE PORTION OF PERS UNFUNDED LIABILITY  |
| 4350 EQUIPMENT RENTAL                             | 300                 | 1,000                 | 2,500                | 2,500                 | 4350 CHARGE FOR LINE TRUCK USE FOR WORK DONE OUTSIDE SCOPE OF DEPARTMENT             |
| 4352 FUEL SURCHARGE                               | 257,933             | 130,000               | 115,500              | 120,000               | 4352 DIESEL GENERATED COST PER KILOWATT HOUR, APPLIED DURING DIESEL RUNS/BACKUP      |
| 4355 RESIDENTIAL SALES                            | 1,508,367           | 1,673,480             | 1,464,000            | 1,500,000             | 4355 RESIDENTIAL SALES   |
| 4357 SMALL COMMERCIAL SALES                       | 1,290,398           | 1,301,120             | 1,302,000            | 1,300,000             | 4357 SALES TO SMALLER BUSINESSES AND HARBOR USERS.                                   |
| 4359 LARGE COMMERCIAL SALES                       | 996,262             | 1,007,940             | 1,100,000            | 1,050,000             | 4359 LARGE COMMERCIAL SALES, E.G. GROCERY STORES, SEAFOOD PLANTS, SCHOOLS, NOLAN CTR |
| 4361 SERVICE CHARGES                              | 5,750               | 5,000                 | 6,000                | 5,000                 | 4361 CHARGES TO CUSTOMERS, E.G. FOR DISCONNECT AND RECONNECT                         |
| 4365 POLE RENTAL                                  | 34,960              | 30,280                | 30,280               | 30,280                | 4365 AP&T, CABLEVISION RENTAL OF LIGHT POLES TO ACCOMMODATE THEIR SERVICES           |
| 4370 LATE FEE REVENUE                             | 27,122              | 20,000                | 20,000               | 20,000                | 4370 FEES FOR LATE PAYMENTS OF UTILITY BILLS   |
| 4375 WRITE OFF'S COLLECTED                        | 4,861               | 2,500                 | 2,500                | 2,500                 | 4375 COLLECTIONS RECEIVED AFTER WRITING OFF AMOUNTS DEEMED UNCOLLECTIBLE             |
| 4380 ELECT. FEES & PERMITS                        | 10,065              | 10,000                | 12,000               | 10,000                | 4380 FEES AND PERMITS ISSUED BY ELECTRIC DEPARTMENT                                  |
| 4415 MATERIAL SALES                               | 13,514              | 15,000                | 25,000               | 20,000                | 4415 SALES OF LINE, POLES, SURPLUS EQUIPMENT, ETC.                                   |
| 4420 PMC REFUND                                   | 173,520             | -                     | 189,878              | -                     | 4420 SEAPA REFUND - THIS WILL BE DISCONTINUED AFTER THE 2015 FISCAL YEAR REFUND      |
| 4805 INTEREST INCOME                              | 4,085               | 2,000                 | 1,000                | -                     | 4805 INTEREST EARNED ON RESERVES   |
| 4808 LABOR CHARGED OUT                            | 4,630               | 3,000                 | 7,500                | 5,000                 | 4808 LABOR CHARGED OUT BY LINE DEPT.   |
| 4823 GAIN ON ASSET SALE                           | 375                 | -                     | -                    | -                     |  |
| <b>TOTAL REVENUES</b>                             | <b>4,395,878</b>    | <b>4,265,320</b>      | <b>4,342,158</b>     | <b>4,130,280</b>      |  |
| <b>TOTAL REVENUES, TRANSFERS<br/>AND RESERVES</b> | <b>5,158,075</b>    | <b>5,308,384</b>      | <b>5,290,894</b>     | <b>5,290,429</b>      |  |

**LIGHT GENERATION DEPARTMENT**

**CITY AND BOROUGH OF WRANGELL**

**FISCAL YEAR 2015-2016**

| <b>ACCOUNT NO. &amp; DESCRIPTION</b>      | <b>2013-2014<br/>ACTUAL</b> | <b>2014-2015<br/>APPROVED</b> | <b>2014-2015<br/>REVISED</b> | <b>2015-2016<br/>APPROVED</b> | <b>EXPLANATION</b>   |
|---|-----------------------------|-------------------------------|------------------------------|-------------------------------|--|
| <b>GENERATION EXPENDITURES - 70.01.00</b> |                             |                               |                              |                               |  |
| 5001 WAGES & SALARIES                     | 190,852                     | 188,600                       | 177,650                      | 183,220                       | 5001 SUPERINTENDENT, DIESEL MECHANIC, DISPATCH SECRETARY, VACATION           |
| 5005 OVERTIME                             | 4,797                       | 3,500                         | 2,500                        | 3,500                         | 5005 OVERTIME, DOUBLETIME, CALLBACKS, CALLOUTS, STANDBY, SHIFT DIFFERENTIALS |
| 5010 CASUAL LABOR                         | -                           | 3,000                         | -                            | -                             | 5010 CASUAL LABOR AND EXTRA RELIEF HELP AS NEEDED                            |
| 5201 BENEFITS                             | 143,720                     | 148,550                       | 147,000                      | 137,970                       | 5201 HEALTH INSURANCE, RETIREMENT, SBS, MEDICARE, WORKER'S COMPENSATION      |
| 5301 TRAVEL & TRAINING EXPENSES           | 9,778                       | 10,000                        | 500                          | 5,000                         | 5301 TRAVEL AND TRAINING FOR LIGHT GENERATION PERSONNEL                      |
| 5601 TELEPHONE EXPENSES                   | 4,315                       | 4,500                         | 4,500                        | 4,500                         | 5601 INCLUDES INTERNET AND CELL PHONE COSTS FOR LIGHT GENERATION PLANT       |
| 5605 UTILITIES EXPENSES                   | 2,004                       | 2,100                         | 1,800                        | 2,100                         | 5605 WATER, SEWER AND GARBAGE  |
| 5612 DIESEL FUEL EXPENSE/GEN.             | 183,914                     | 200,000                       | 120,000                      | 130,000                       | 5612 DIESEL FUEL EXPENSE FOR GENERATORS (BACK-UP, SHUTDOWNS, OUTAGES)        |
| 5614 HEATING OIL                          | 29,121                      | 30,000                        | 12,000                       | 20,000                        | 5614 HEATING OIL EXPENSE   |
| 5620 LUBE OIL EXPENSE                     | 20,407                      | 20,000                        | 9,300                        | 10,000                        | 5620 LUBE OIL EXPENSE FOR GENERATOR PARTS                                    |
| 5810 MATERIALS AND SUPPLIES               | 13,716                      | 10,000                        | 7,500                        | 10,000                        | 5810 SMALL TOOLS, CLEANING, SAFETY, MISCELLANEOUS AND OFFICE SUPPLIES        |
| 5870 OSHA REQUIREMENTS                    | 9,772                       | 8,000                         | 6,000                        | 8,000                         | 5870 OSHA REQUIREMENT MAINTENANCE AT ELECTRIC PLANT                          |
| 5875 GOVT FEES- DEC, EPA                  | 45                          | 45                            | 500                          | 450                           | 5875 EPA, DEC AND OTHER GOVERNMENT AGENCY FEES                               |
| 5901 FACILITY REPAIR AND & MAINT          | 4,722                       | 10,000                        | 5,000                        | 10,000                        | 5901 BUILDING REPAIR AND MAINTENANCE EXPENSES                                |
| 5905 EQUIPMENT REPAIR & MAINT             | 14,982                      | 12,000                        | 12,000                       | 12,000                        | 5905 GENERATOR, RADIO, COMPUTER & OTHER EQUIPMENT REPAIR & MAINTENANCE       |
| 6501 TYEE HYDRO PURCHASES                 | 2,631,090                   | 2,596,150                     | 2,700,000                    | 2,700,000                     | 6501 \$0.068 PER kWh ELECTRICITY PURCHASED FROM TYEE HYDROELECTRIC DAM       |
| 6550 FIXED ASSETS                         | -                           | 65,000                        | 80,000                       | -                             | 6550 FIXED ASSETS - \$65,000 FOR GENERATOR EQUIPMENT                         |
| <b>TOTAL GENERATION EXPENSES</b>          | <b>3,263,235</b>            | <b>3,311,445</b>              | <b>3,286,250</b>             | <b>3,236,740</b>              |  |

**LIGHT DISTRIBUTION DEPARTMENT**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

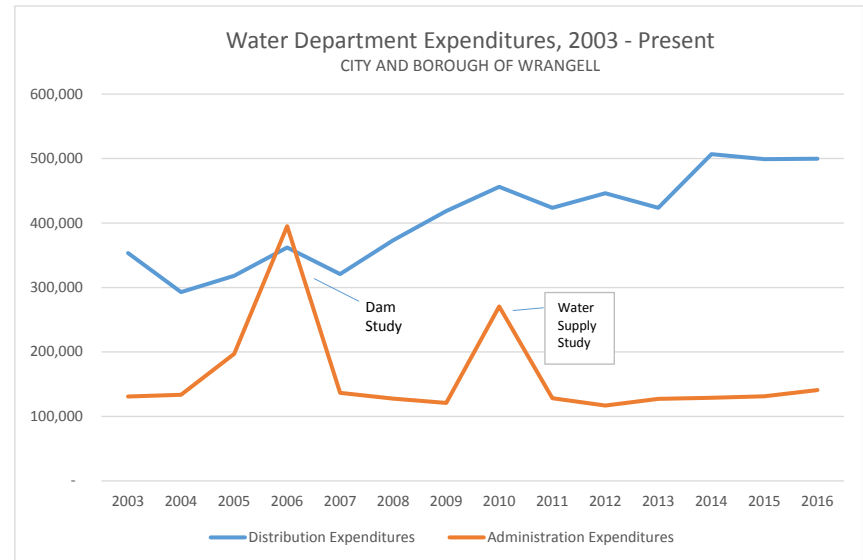
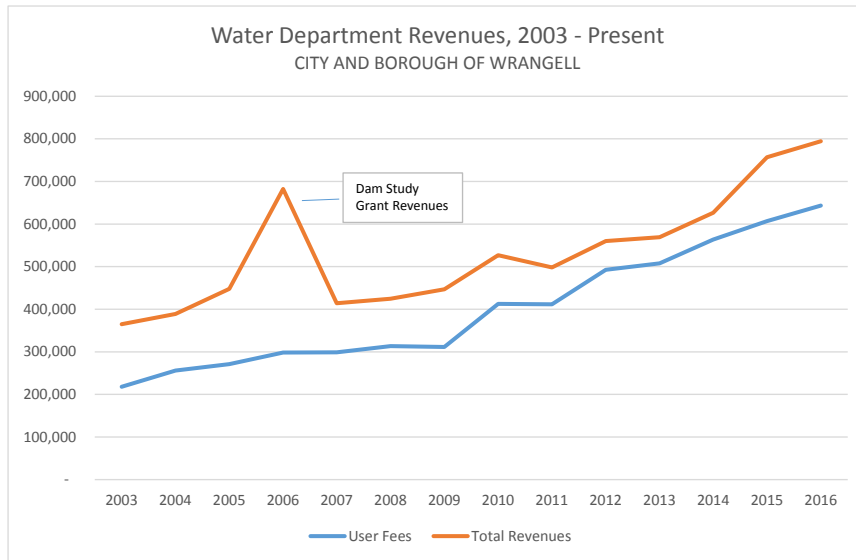
| ACCOUNT NO. & DESCRIPTION                   | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED | EXPLANATION   |
|---|---------------------|-----------------------|----------------------|-----------------------|---|
| <b>DISTRIBUTION EXPENDITURES - 70.03.00</b> |                     |                       |                      |                       |   |
| 5001 WAGES & SALARIES                       | 292,333             | 324,030               | 292,765              | 307,570               | 5001 FOREMAN, LINEMAN, APPRENTICE, GROUNDMAN/METER READER, EXTRA HELP   |
| 5005 OVERTIME                               | 8,382               | 15,000                | 5,000                | 10,000                | 5005 OVERTIME, DOUBLETIME, CALL-BACKS, CALL-OUTS, ETC.                  |
| 5201 BENEFITS                               | 205,103             | 237,930               | 237,930              | 211,680               | 5201 HEALTH INSURANCE, RETIREMENT, SBS, MEDICARE, WORKER'S COMPENSATION |
| 5301 TRAVEL & TRAINING EXPENSES             | 10,278              | 10,000                | 5,650                | 8,000                 | 5301 LIGHT DISTRIBUTION RELATED TRAVEL AND TRAINING                     |
| 5601 TELEPHONE EXPENSE                      | 1,288               | 1,500                 | 1,500                | 1,500                 | 5601 INCLUDES INTERNET, CELL PHONE, LONG DISTANCE AND RELATED COSTS     |
| 5605 UTILITIES EXPENSE                      | 859                 | 900                   | 900                  | 900                   | 5605 WATER, SEWER AND GARBAGE   |
| 5810 MATERIALS AND SUPPLIES EXP             | 46,619              | 65,000                | 48,000               | 55,000                | 5810 OSHA-REQUIRED ITEMS AND MISCELLANEOUS TOOLS, SUPPLIES, ETC.        |
| 5870 METER PURCHASES                        | 15,394              | 15,000                | 15,000               | 15,000                | 5870 NEW METER PURCHASES  |
| 5871 TRANSFORMER PURCHASES                  | -                   | -                     | 15,000               | 10,000                | 5871 NEW TRANSFORMER PURCHASES  |
| 5872 POLE PURCHASES                         | 11,424              | 50,000                | 30,000               | 35,000                | 5872 NEW POLE PURCHASES   |
| 5873 LINE PURCHASES                         | 2,449               | -                     | 5,000                | 5,000                 | 5873 NEW LINE PURCHASES   |
| 5920 GARAGE ALLOC /VEHIC EXP.               | 44,006              | 43,950                | 43,950               | 45,000                | 5920 GARAGE CHARGES FOR REPAIR AND MAINTENANCE OF LINE EQUIPMENT        |
| 6000 CAPITAL PURCHASES                      | 20,260              | 25,000                | 24,000               | 25,000                | 6000 CAPITAL EXPENDITURES   |
| 7110 CHARGES FROM OTHERS                    | 1,003               | 3,500                 | 3,500                | 3,500                 |   |
| <b>TOTAL GENERATION EXPENSES</b>            | <b>659,398</b>      | <b>791,810</b>        | <b>728,195</b>       | <b>733,150</b>        |   |

**LIGHT ADMINISTRATION**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

| ACCOUNT NO. & DESCRIPTION                     | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED | EXPLANATION   |
|---|---------------------|-----------------------|----------------------|-----------------------|---|
| <b>ADMINISTRATION EXPENDITURES - 70.05.00</b> |                     |                       |                      |                       |   |
| 5501 AUDIT EXPENSE                            | 10,161              | 11,500                | 11,500               | 12,000                | 5501 BOROUGH AUDIT EXPENSE ALLOCATED TO LIGHT DEPARTMENT                        |
| 5812 CREDIT CARD EXPENSE                      | 31,510              | 31,000                | 31,000               | 32,000                | 5812 ALLOCATED BY ESTIMATED % OF UTILITES PAID BY CREDIT CARD                   |
| 6141 METER INTEREST REFUND                    | 1,694               | 2,000                 | 1,500                | 2,000                 | 6141 REFUNDS OF INTEREST EARNED ON METER DEPOSITS                               |
| 6205 GENERAL INSURANCE EXP                    | 10,521              | 10,000                | 10,000               | 16,170                | 6205 PROPERTY, VEHICLE, LIABILITY & INSURANCE EXPENSES ALLOCATED TO LIGHT DEPT. |
| 6701 BAD DEBT EXPENSE                         | 33,000              | 10,000                | 10,000               | 10,000                | 6701 EXPENSE ACCOUNT TO REFLECT DELINQUENT ACCOUNTS DEEMED UNCOLLECTIBLE        |
| 6705 THOMAS BAY EXPENSE                       | 54,732              | 55,000                | -                    | -                     | 6705 (TO BE DISCONTINUED) TBPA EXPENSES SPLIT BETWEEN PETERSBURG & WRANGELL     |
| 7110 CHARGE FROM OTHER DEPT                   | 50,760              | 52,300                | 52,300               | 54,500                | 7110 CHARGES FOR BILLING WORK PERFORMED FOR LIGHT DEPT. BY FINANCE & ADMIN.     |
| <b>TOTAL ADMINISTRATION EXPENSES</b>          | <b>192,378</b>      | <b>171,800</b>        | <b>116,300</b>       | <b>126,670</b>        |   |
| <b>TOTAL LIGHT FUND EXPENDITURES</b>          | <b>4,115,011</b>    | <b>4,275,055</b>      | <b>4,130,745</b>     | <b>4,096,560</b>      |   |
| <b>JUNE 30 RESERVE</b>                        | <b>1,043,064</b>    | <b>1,033,329</b>      | <b>1,160,149</b>     | <b>1,193,869</b>      |   |
| <b>TOTAL EXPENDITURE &amp; RESERVE</b>        | <b>5,158,075</b>    | <b>5,308,384</b>      | <b>5,290,894</b>     | <b>5,290,429</b>      |   |



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|                             | 2003    | 2004    | 2005    | 2006    | 2007    | 2008    | 2009    | 2010    | 2011    | 2012    | 2013    | 2014    | 2015    | 2016    |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| User Fees                   | 217,974 | 256,284 | 271,269 | 298,177 | 298,592 | 313,607 | 311,191 | 412,827 | 411,388 | 492,624 | 507,818 | 563,380 | 607,000 | 643,420 |
| Total Revenues              | 364,885 | 389,045 | 447,853 | 682,295 | 414,049 | 424,679 | 447,048 | 527,043 | 498,281 | 560,203 | 569,293 | 626,319 | 756,960 | 794,486 |
| Distribution Expenditures   | 353,552 | 292,852 | 318,289 | 361,933 | 320,939 | 373,367 | 418,662 | 456,046 | 423,438 | 446,158 | 423,553 | 506,822 | 499,170 | 499,690 |
| Administration Expenditures | 130,864 | 133,522 | 197,196 | 395,091 | 136,628 | 127,747 | 120,974 | 270,433 | 128,180 | 116,888 | 127,160 | 128,837 | 131,390 | 140,980 |
| Total Expenditures          | 484,416 | 426,374 | 515,485 | 757,024 | 457,567 | 501,114 | 539,636 | 726,479 | 551,618 | 563,046 | 550,713 | 635,659 | 630,560 | 640,670 |

**WATER FUND**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2015-2016**

| ACCOUNT NO. & DESCRIPTION               | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED | EXPLANATION  |
|---|---------------------|-----------------------|----------------------|-----------------------|--|
| CASH & INVESTMENTS, JULY 1st            | 439,641             | 480,158               | 461,822              | 588,226               |  |
| <b>REVENUES - 72.00.00</b>              |                     |                       |                      |                       |  |
| 4107 PERS REFUND                        | 8,980               | 8,826                 | 9,744                | 10,079                | 4107 STATE REFUNDING PORTION OF PERS UNFUNDED LIABILITY            |
| 4330 WATER SALES                        | 563,381             | 578,760               | 607,000              | 643,420               | 4330 WATER CHARGES, REFLECTS RATE INCREASES PURSUANT TO RATE STUDY |
| 4333 WATER CONNECTIONS                  | 50                  | 500                   | -                    | 500                   | 4333 CHARGES FOR NEW WATER SERVICE CONNECTIONS                     |
| 4415 MATERIAL SALES                     | 5,487               | 6,000                 | 2,000                | 500                   | 4415 SALES OF WATER PIPES AND OTHER MATERIALS TO THE PUBLIC        |
| 4805 INTEREST INCOME                    | 11,456              | 1,000                 | 8,000                | 8,000                 | 4805 INTEREST EARNED ON RESERVES AND WATER BOND REDEMPTION FUND    |
| 4808 LABOR                              | (515)               | 500                   | 500                  | 1,000                 | 4808 CHARGES TO CUSTOMERS FOR REPAIR AND NEW SERVICE WORK          |
| 4845 HYDRANT RENTAL                     | 37,481              | 39,730                | 39,730               | 41,000                | 4845 FIRE DEPARTMENT RENTAL OF HYDRANTS                            |
| 4880 REDEMPTION FUND WTP DEC            | -                   | 89,987                | 89,987               | 89,987                | 4880 REDEMPTION FUND WTP DEC- THERE HAS BEEN A AMOUNT PUT          |
|   |                     |                       |                      |                       | INTO A REDEMPTION FUND FOR THE PURPOSE OF PAYING BACK              |
| <b>TOTAL WATER REVENUES &amp; TRANS</b> | <b>626,320</b>      | <b>725,303</b>        | <b>756,961</b>       | <b>794,486</b>        | THE DEC LOAN SO THAT ALL OF THE DEBT PAYMENTS ARE MADE             |
|   |                     |                       |                      |                       | FROM THIS SOURCE OF FUNDS AT NO ADDITIONAL COST TO RATEPAYERS      |
| <b>TOTAL REVENUES &amp; RESERVE</b>     | <b>1,065,961</b>    | <b>1,205,461</b>      | <b>1,218,783</b>     | <b>1,382,712</b>      |  |

**WATER DISTRIBUTION & ADMINISTRATION**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

| ACCOUNT NO. & DESCRIPTION                          | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|--|---------------------|-----------------------|----------------------|-----------------------|
| <b>DISTRIBUTION 72.01.00</b>                       |                     |                       |                      |                       |
| 5001 WAGES AND SALARIES                            | 60,448              | 58,840                | 63,500               | 64,490                |
| 5005 OVERTIME                                      | 5,033               | 8,000                 | 6,100                | 7,500                 |
| 5201 BENEFITS                                      | 55,476              | 58,290                | 58,020               | 63,550                |
| 5301 TRAVEL AND TRAINING                           | 1,613               | 2,000                 | -                    | 1,200                 |
| 5601 TELEPHONE EXPENSE                             | 3,453               | 3,100                 | 3,200                | 3,100                 |
| 5605 ELECTRICITY EXPENSE                           | 85,293              | 80,000                | 80,000               | 80,000                |
| 5810 MATERIALS AND SUPPLIES                        | 7,986               | 12,000                | 15,000               | 18,000                |
| 5815 CHEMICALS EXPENSE                             | 20,538              | 24,000                | 21,680               | 24,000                |
| 5901 FACILITY REPAIR & MAINT.                      | 23,955              | 50,000                | 50,000               | 50,000                |
| 5905 EQUIPMENT REPAIR & MAINT                      | 7,669               | 5,000                 | 3,000                | 5,000                 |
| 5910 SYSTEM REPAIR & MAINT.                        | 30,081              | 10,000                | 10,000               | 15,000                |
| 5920 GARAGE ALLOC VEHICL EXP                       | 39,512              | 39,670                | 39,670               | 35,000                |
| 6350 WATER PLANT PILOT STUDY GRANT                 | -                   | -                     | -                    | -                     |
| 6500 FIXED ASSETS                                  | -                   | 74,000                | 49,000               | 32,500                |
| 6955 COMPLIANCE TESTING                            | 11,083              | 20,000                | 20,000               | 20,000                |
| 7110 CHARGES FROM OTHER DEPTS                      | 102,443             | 80,000                | 80,000               | 80,000                |
| <b>TOTAL DISTRIBUTION</b>                          | <b>454,583</b>      | <b>524,900</b>        | <b>499,170</b>       | <b>499,340</b>        |
| <b>ADMINISTRATION 72.03.00</b>                     |                     |                       |                      |                       |
| 5501 AUDIT EXPENSE                                 | 2,474               | 3,000                 | 3,000                | 3,500                 |
| 5812 CREDIT CARD EXPENSE                           | 3,237               | 3,200                 | 3,200                | 3,200                 |
| 6205 GENERAL INSURANCE EXP                         | 2,739               | 5,500                 | 2,750                | 7,170                 |
| 6329 1999 DEC WTP LOAN INT.                        | 9,908               | 9,200                 | 9,200                | -                     |
| 6330 1999 DEC WTP LOAN PRINCIPAL                   | 78,702              | 80,787                | 80,787               | -                     |
| 6341 1997 BOND INTEREST                            | 9,762               | 9,650                 | 9,650                | 9,351                 |
| 6342 1997 BOND PRINCIPAL                           | 4,468               | 4,620                 | 4,620                | 4,919                 |
| 6701 BAD DEBT EXPENSE                              | 3,750               | 2,000                 | 2,000                | 2,000                 |
| 7105 CHARGES FROM FINANCE & ADMIN                  | 16,180              | 16,180                | 16,180               | -                     |
| <b>TOTAL ADMINISTRATION EXPENSES</b>               | <b>131,220</b>      | <b>134,137</b>        | <b>131,387</b>       | <b>30,140</b>         |
| <b>TOTAL WATER EXPENDITURES</b>                    | <b>585,803</b>      | <b>659,037</b>        | <b>630,557</b>       | <b>529,480</b>        |
| <b>JUNE 30 RESERVE</b>                             | <b>480,158</b>      | <b>546,424</b>        | <b>588,226</b>       | <b>853,232</b>        |
| <b>TOTAL DISTRIBUTION, ADMIN.,<br/>AND RESERVE</b> | <b>1,065,961</b>    | <b>1,205,461</b>      | <b>1,218,783</b>     | <b>1,382,712</b>      |

| EXPLANATION         |   |
|---------------------|---|
| <b>DISTRIBUTION</b> |   |
| 5001                | WATER TREATMENT PLANT OPERATOR, INCLUDING VACATION & REQUIRED COVERAGE    |
| 5005                | OVERTIME, DOUBLETIME, CALLOUTS, CALLBACKS, ETC.                           |
| 5201                | HEALTH INSURANCE, RETIREMENT, MEDICARE, WORKER'S COMPENSATION, ETC.       |
| 5301                | WATER PLANT RELATED TRAVEL AND TRAINING                                   |
| 5601                | PHONE, INCLUDING CELL AND INTERNET COSTS                                  |
| 5605                | WATER TREATMENT PLANT ELECTRICITY COST (INCLUDING TO RUN PUMPS)           |
| 5810                | PARTS, TOOLS AND MISCELLANEOUS SUPPLIES                                   |
| 5815                | WATER TREATMENT CHEMICALS EXPENSE   |
| 5901                | TREATMENT PLANT REPAIRS AND MAINTENANCE                                   |
| 5905                | TREATMENT PLANT EQUIPMENT REPAIR AND MAINTENANCE                          |
| 5910                | DISTRUBITION SYSTEM (MAINS, SERVICES) REPAIRS AND MAINTENANCE             |
| 5920                | GARAGE CHARGES FOR WATER DEPARTMENT VEHICLE MAINTENANCE AND REPAIRS       |
| 6350                | PILOT STUDY GRANT FOR WATER TREATMENT PLANT (100% DCCED GRANT REIMBURSED) |
| 6500                | CAPITAL ADDITIONS - DEFERRING PURCHASE OF TRUCK                           |
| 6955                | DEC MANDATED COMPLIANCE TESTING EXPENSES                                  |
| 7110                | CHARGES FROM PUBLIC WORKS TO ASSIST WATER DEPARTMENT OPERATIONS           |

|                       |  |
|-----------------------|--|
| <b>ADMINISTRATION</b> |  |
| 5501                  | BOROUGH AUDIT EXPENSE ALLOCATED TO WATER DEPARTMENT                            |
| 5812                  | ALLOCATED CREDIT CARD EXPENSE BY EST. % OF WATER SALES RECEIVED BY CREDIT CARD |
| 6205                  | LIABILITY, PROPERTY AND VEHICLE INSURANCE COSTS                                |
| 6329                  | INTEREST ON DEC WATER LOAN   |
| 6330                  | PRINCIPAL ON DEC WATER LOAN  |
| 6341                  | INTEREST ON 1997 RDA WATER BOND  |
| 6342                  | PRINCIPAL ON 1997 RDA WATER BOND   |
| 6701                  | EXPENSE REFLECTING DELINQUENT ACCOUNTS DEEMED UNCOLLECTIBLE                    |
| 7105                  | CHARGES FROM FINANCE FOR UTILITY BILLING RELATED WORK                          |

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**PORT FUND SUMMARY**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

| DESCRIPTION                          | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|--------------------------------------|---------------------|-----------------------|----------------------|-----------------------|
| <b>FUNDS AVAILABLE JULY 1ST</b>      |                     |                       |                      |                       |
| HARBOR                               | 579,784             | 603,943               | 603,943              | 640,873               |
| DOCKS/BARGE                          | 267,672             | 307,728               | 307,728              | 396,957               |
| BOAT HAUL OUT                        | 93,360              | 185,589               | 185,589              | 288,547               |
| HARBOR REPLACEMENT FUND              | 711,207             | 1,403,627             | 1,403,627            | 2,295,176             |
| COMM. FISH. INFRASTR. FUND           | 328,034             | 425,002               | 425,002              | 573,943               |
| <b>TOTAL RESERVES JULY 1ST</b>       | <b>1,980,057</b>    | <b>2,925,889</b>      | <b>2,925,889</b>     | <b>4,195,496</b>      |
| <b>REVENUES/TRANSFERS</b>            |                     |                       |                      |                       |
| HARBOR                               | 910,504             | 880,139               | 969,064              | 920,360               |
| DOCK/BARGE                           | 225,378             | 229,430               | 241,830              | 237,610               |
| BOAT HAUL OUT                        | 324,705             | 370,954               | 407,954              | 418,254               |
| HARBOR REPLACEMENT FUND              | 692,420             | 214,200               | 1,591,549            | 220,000               |
| COMM. FISH. INFRASTR. FUND           | 96,968              | 127,630               | 148,941              | 111,677               |
| <b>TOTAL REVENUES</b>                | <b>2,249,975</b>    | <b>1,822,353</b>      | <b>3,359,338</b>     | <b>1,907,901</b>      |
| <b>TOTAL REVENUES &amp; RESERVES</b> | <b>4,230,032</b>    | <b>4,748,242</b>      | <b>6,285,227</b>     | <b>6,103,397</b>      |

| DESCRIPTION                         | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|-------------------------------------|---------------------|-----------------------|----------------------|-----------------------|
| <b>EXPENDITURES/TRANSFERS</b>       |                     |                       |                      |                       |
| HARBOR                              | 886,345             | 881,778               | 932,134              | 908,873               |
| DOCKS/BARGE                         | 185,322             | 230,860               | 152,601              | 293,782               |
| BOAT HAUL OUT                       | 232,476             | 272,902               | 304,996              | 310,012               |
| HARBOR REPLACEMENT FUND             | -                   | -                     | -                    | -                     |
| COMM. FISH. INFRASTR. FUND          | -                   | -                     | -                    | -                     |
| <b>TOTAL EXPENDITURES</b>           | <b>1,304,143</b>    | <b>1,385,540</b>      | <b>1,389,731</b>     | <b>1,512,667</b>      |
| <b>RESERVES AT JUNE 30TH</b>        |                     |                       |                      |                       |
| HARBOR                              | 603,943             | 602,304               | 640,873              | 652,360               |
| DOCK/BARGE                          | 307,728             | 306,297               | 396,957              | 340,785               |
| BOAT HAUL OUT                       | 185,589             | 283,641               | 288,547              | 396,789               |
| HARBOR REPLACEMENT FUND             | 1,403,627           | 1,617,827             | 2,995,176            | 2,515,176             |
| COMM. FISH. INFRASTR. FUND          | 425,002             | 552,632               | 573,943              | 685,620               |
| <b>TOTAL RESERVES</b>               | <b>2,925,889</b>    | <b>3,362,702</b>      | <b>4,895,496</b>     | <b>4,590,730</b>      |
| <b>TOTAL RESERVES &amp; EXPEND.</b> | <b>4,230,032</b>    | <b>4,748,242</b>      | <b>6,285,227</b>     | <b>6,103,397</b>      |

**HARBOR DEPARTMENT**  
CITY AND BOROUGH OF WRANGELL  
FISCAL YEAR 2015-2016

| ACCOUNT NO. & DESCRIPTION               | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>CASH &amp; INVESTMENTS, JULY 1st</b> | <b>579,784</b>      | <b>603,943</b>        | <b>603,943</b>       | <b>640,873</b>        |
| <b>74.01.00 (REVENUES)</b>              |                     |                       |                      |                       |
| 4107 PERS REVENUE                       | 23,183              | 24,339                | 24,875               | 25,010                |
| 4168 RAW FISH TAX                       | 288,004             | 280,000               | 329,987              | 300,000               |
| 4170 FISHERIES BUS. & FISH RES. TX      | 12,210              | 20,000                | 17,347               | 10,000                |
| 4180 HOIST REVENUE                      | 5,225               | 5,100                 | 6,000                | 6,000                 |
| 4357 ELECTRICTY COLLECTED/TRANS         | 14,814              | 13,000                | 15,500               | 15,000                |
| 4370 BOAT LAUNCH FEES                   | 4,640               | 5,000                 | 5,000                | 5,000                 |
| 4372 GRID FEES/PRESSURE WASH            | -                   | -                     | 500                  | -                     |
| 4375 STALL RENT                         | 450,551             | 440,000               | 450,000              | 450,000               |
| 4380 TRANSIENT MOORAGE                  | 78,572              | 75,000                | 90,000               | 85,000                |
| 4385 MEYERS CHUCK MOORAGE               | -                   | -                     | -                    | 50                    |
| 44XX MARINER'S MEMORIAL DONATIONS       | -                   | -                     | -                    | -                     |
| 4415 MATERIAL SALES                     | 7,331               | -                     | 855                  | 1,100                 |
| 4475 COLLECTION RECOVERY                | -                   | 500                   | -                    | -                     |
| 4505 FINES & FORFEITURES                | 13,881              | 10,000                | 11,000               | 10,000                |
| 4805 INTEREST INCOME                    | 4,746               | 3,200                 | 3,000                | 3,200                 |
| 4808 LABOR CHARGES/REVENUE              | 7,347               | 4,000                 | 15,000               | 10,000                |
| <b>TOTAL HARBOR REVENUES</b>            | <b>910,504</b>      | <b>880,139</b>        | <b>969,064</b>       | <b>920,360</b>        |
| <b>TOTAL REVENUES &amp; RESERVE</b>     | <b>1,490,288</b>    | <b>1,484,082</b>      | <b>1,573,007</b>     | <b>1,561,233</b>      |
| <b>74.01.00 (EXPENDITURES)</b>          |                     |                       |                      |                       |
| 5001 WAGES & SALARIES                   | 168,189             | 167,820               | 175,590              | 183,370               |
| 5005 OVERTIME                           | 1,595               | 2,500                 | 1,000                | 2,500                 |
| 5201 BENEFITS                           | 178,265             | 145,860               | 163,995              | 187,150               |
| 5605 UTILITIES EXPENSE                  | 127,722             | 95,000                | 100,000              | 104,000               |
| 5620 GASOLINE & LUBE OIL EXP            | 618                 | 600                   | 400                  | 600                   |
| 5810 MATERIALS & SUPPLIES               | 9,726               | 8,000                 | 8,000                | 8,000                 |
| 5860 UNIFORM ALLOWANCE                  | 2,505               | 3,900                 | 3,500                | 3,500                 |
| 5901 FACILITY REPAIR & MAINT.           | 11,735              | 28,000                | 28,000               | 20,000                |
| 5905 EQUIPMENT REPAIR & MAINT           | 1,729               | 4,000                 | 2,500                | 4,000                 |
| 5907 HOIST EXPENDITURES                 | 2,320               | 2,500                 | 1,000                | 2,500                 |
| 5911 FIRE EQUIPMENT                     | 1,012               | 3,000                 | 3,000                | 3,000                 |
| 6131 HARBOR PAY. REC. BY CITY           | (2,966)             | -                     | -                    | -                     |
| 6205 INSURANCE EXPENSE                  | 1,634               | 2,630                 | 2,700                | 1,280                 |
| 6701 BAD DEBT EXPENSE                   | 3,800               | -                     | -                    | -                     |
| 6835 CAPITAL EXPENDITURES               | -                   | 20,000                | 20,000               | -                     |
| 7103 TRANS TO COMM. FISH INFRAS.        | 96,968              | 125,630               | 146,941              | 110,177               |
| 7105 TRANS. TO REPLACE. FUND            | 216,264             | 211,200               | 216,000              | 216,000               |
| 7110 PW/CONTRACTORS                     | 5,529               | -                     | -                    | -                     |
| 7120 ALLOCATED ADMINISTRATION           | 59,699              | 61,138                | 59,508               | 62,796                |
| <b>TOTAL HARBOR EXPENDITUES</b>         | <b>886,345</b>      | <b>881,778</b>        | <b>932,134</b>       | <b>908,873</b>        |
| <b>RESERVE AT JUNE 30TH</b>             | <b>603,943</b>      | <b>602,304</b>        | <b>640,873</b>       | <b>652,360</b>        |
| <b>TOTAL EXPENDITURES &amp; RESERVE</b> | <b>1,490,288</b>    | <b>1,484,082</b>      | <b>1,573,007</b>     | <b>1,561,233</b>      |

**EXPLANATION**

**REVENUES**

|      |  |
|------|--|
| 4107 | STATE REFUND PORTION OF PERS UNFUNDED LIABILITY                          |
| 4168 | STATE SHARE TO COMMUNITIES FOR RAW FISH TAX COLLECTED                    |
| 4170 | STATE SHARE OF FISHERIES BUSINESS TAX FROM FLOATING FISH PROCESSORS      |
| 4180 | FEES FOR BOAT HOIST  |
| 4357 | ELECTRIC CHARGES TO TRANSIENTS   |
| 4370 | FEES FOR BOAT LAUNCH   |
| 4372 | GRID AND PRESSURE WASHER FEES  |
| 4375 | \$25/FOOT CHARGES FOR STALL RENT - \$12 ALLOCATED FOR HARBOR REPLACEMENT |
| 4380 | TRANSIENT MOORAGE CHARGES  |
| 4385 | MOORAGE RECEIVED FROM MEYER'S CHUCK                                      |
| 44XX | DONATIONS FOR MARINER'S MEMORIAL AT HERITAGE HARBOR                      |
| 4415 | MISCELLANEOUS SALES OF SCRAPPED/SURPLUSED ITEMS FROM HARBORS             |
| 4475 | RECOVERY OF DELINQUENT AMOUNTS AFTER WRITTEN OFF AS UNCOLLECTIBLE        |
| 4505 | LATE CHARGES APPLIED TO OVERDUE/DELINQUENT AMOUNTS OWED                  |
| 4805 | INTEREST EARNED ON RESERVES  |
| 4808 | HARBOR STAFF LABOR CHARGED OUT   |

**EXPENDITURES**

|      |   |
|------|---|
| 5001 | HARBORMASTER, ASSISTANTS, MAINT., SECRETARY, TEMPS (70/30 TO HARBOR/BARGE)          |
| 5005 | OVERTIME, DOUBLETIME, CALLOUTS, CALLBACKS, ETC.                                     |
| 5201 | ALL HEALTH INSURANCE CHARGED HERE; PERS/SBS, MEDICARE, W.C. SPLIT 70/30 HARBOR/PORT |
| 5605 | ELECTRICITY, WATER, GARBAGE, SEWER CHARGES  |
| 5620 | GAS AND LUBRICANT FOR BOATS, GENERATORS, AND OTHER EQUIPMENT                        |
| 5810 | TOOLS, PARTS, AND OTHER MISCELLANEOUS SUPPLIES                                      |
| 5860 | FLOAT COATS, SAFETY GEAR AND CLOTHING ALLOWANCE MONEY FOR HARBOR STAFF              |
| 5901 | INCLUDES LUMBER, PILING, WATER SYSTEM, PAINT, HIRED CONTRACTORS, ETC.               |
| 5905 | MOTORS, SAWS, RADIOS, AND VARIOUS OTHER EQUIPMENT MAINTENANCE                       |
| 5907 | HOIST MAINTENANCE, SOFTWARE, INSPECTION   |
| 5911 | FLOAT FIRE EQUIPMENT RELATED EXPENSES   |
| 6131 | CONTRA-EXPENSE ACCOUNT TO RECORD HARBOR PAYMENTS RECEIVED AT CITY HALL              |
| 6205 | PROPERTY, LIABILITY AND VEHICLE INSURANCE EXPENSES                                  |
| 6701 | DELINQUENT HARBOR ACCOUNTS DEEMED UNCOLLECTIBLE                                     |
| 6835 | CAPITAL ADDITIONS   |
| 7103 | TRANSFER TO COMMERCIAL FISHERIES INFRASTRUCTURE FUND (SEE NEXT PAGE)                |
| 7105 | 12/25THS OF STALL RENT IS TRANSFERRED TO FLOAT REPLACEMENT FUND                     |
| 7110 | WORK CHARGED BY PUBLIC WORKS TO HARBOR FOR MISCELLANEOUS SUPPORT                    |
| 7120 | ALLOCATED ADMINISTRATION- HARBOR-68%, DOCK- 27%, TRAVEL LIFT- 5%                    |

**HARBOR RESERVE FUNDS**  
CITY AND BOROUGH OF WRANGELL  
FISCAL YEAR 2015-2016

| ACCOUNT NO. & DESCRIPTION                     | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>HARBOR REPLACEMENT FUND</b>                |                     |                       |                      |                       |
| WRANGELL HARBORS CASH, JULY 1ST               | 711,207             | 1,403,627             | 1,403,627            | 2,295,176             |
| MEYERS CHUCK REPLACEMENT RESERVE              | -                   | -                     | -                    | 700,000               |
| <b>74.02 REVENUES</b>                         |                     |                       |                      |                       |
| 4460 CORPS OF ENGINEERS - HERIT.              | 475,550             | -                     | -                    | -                     |
| 4901 TRANSFER FROM HARBOR                     | 216,264             | 211,200               | 216,000              | 216,000               |
| 4905 MEYERS CHUCK TRANSFER                    | -                   | -                     | 1,372,549            | -                     |
| 4805 INTEREST INCOME                          | 606                 | 3,000                 | 3,000                | 4,000                 |
| <b>TOTAL HARBOR REVENUES</b>                  | <b>692,420</b>      | <b>214,200</b>        | <b>1,591,549</b>     | <b>220,000</b>        |
| <b>TOTAL REVENUES &amp; RESERVE</b>           | <b>1,403,627</b>    | <b>1,617,827</b>      | <b>2,995,176</b>     | <b>3,215,176</b>      |
| <b>74.02 EXPENDITURES</b>                     |                     |                       |                      |                       |
| 6500 FLOAT REPLACEMENT EXPENDITURES           | -                   | -                     | -                    | -                     |
| <b>TOTAL HARBOR EXPENDITUES</b>               | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>              |
| <b>HARBOR RESERVE AT JUNE 30TH</b>            | <b>1,403,627</b>    | <b>1,617,827</b>      | <b>2,295,176</b>     | <b>2,515,176</b>      |
| <b>MEYERS CHUCK REPLACEMENT RESERVE</b>       | <b>-</b>            | <b>-</b>              | <b>700,000</b>       | <b>700,000</b>        |
| <b>TOTAL EXPENDITURES &amp; RESERVE</b>       | <b>1,403,627</b>    | <b>1,617,827</b>      | <b>2,295,176</b>     | <b>2,515,176</b>      |
| <b>COMMERCIAL FISHING INFRASTRUCTURE FUND</b> |                     |                       |                      |                       |
| <b>FUNDS AVAILABLE JULY 1ST</b>               | <b>328,034</b>      | <b>425,002</b>        | <b>425,002</b>       | <b>573,943</b>        |
| <b>74.06 REVENUES</b>                         |                     |                       |                      |                       |
| TRANSFER FROM HARBOR                          | 96,968              | 125,630               | 146,941              | 110,177               |
| 4805 INTEREST INCOME                          | -                   | 2,000                 | 2,000                | 1,500                 |
| <b>TOTAL CFIF REVENUES</b>                    | <b>96,968</b>       | <b>127,630</b>        | <b>148,941</b>       | <b>111,677</b>        |
| <b>TOTAL REVENUES &amp; RESERVE</b>           | <b>425,002</b>      | <b>552,632</b>        | <b>573,943</b>       | <b>685,620</b>        |
| <b>74.06 EXPENDITURES</b>                     |                     |                       |                      |                       |
| 6500 INFRASTRUCTURE EXPENSE                   | -                   | -                     | -                    | -                     |
| <b>TOTAL CFIF EXPENDITUES</b>                 | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>              |
| <b>CFIF RESERVE AT JUNE 30TH</b>              | <b>425,002</b>      | <b>552,632</b>        | <b>573,943</b>       | <b>685,620</b>        |
| <b>TOTAL EXPENDITURES &amp; RESERVE</b>       | <b>425,002</b>      | <b>552,632</b>        | <b>573,943</b>       | <b>685,620</b>        |

**EXPLANATION**

**HARBOR REPLACEMENT FUND**

PORT COMMISSION INSTITUTED A PROGRAM TO INCREASE THE MOORAGE RATE TO \$25/FOOT SEVERAL YEARS BACK, AND AGREEING TO \$12 FOR HARBOR/FLOAT REPLACEMENT AND RELATED INFRASTRUCTURE COSTS. THE REMAINING 13/25THS OF STALL RENT SUPPORTS HARBOR OPERATIONS YEAR TO YEAR.

STATE OF ALASKA TRANSFERRED \$1.37 MILLION FOR THE BOROUGH PORTS & HARBORS TO REBUILD HARBOR FLOATS/DOCKS/ETC. 50% OF THIS WILL BE RESERVED FOR MEYERS CHUCK.

TENTATIVE PLANS FOR THESE FUNDS INCLUDE USING IT TO MATCH THE STATE'S HARBOR MATCHING GRANT PROGRAM TO REHABILITATE SHOEMAKER HARBOR AND MEYERS CHUCK FLOAT/DOCKS.

**COMMERCIAL FISHING INFRASTRUTURE FUND**

THE PORT COMMISSION ADOPTED IN 2012-2013 A POLICY TO USE A PORTION OF THE RAW FISH TAX FOR IMPROVEMENTS AND REPLACEMENTS USED BY THE COMMERCIAL FISHING INDUSTRY. THE AMOUNT IS DETERMINED BY MULTIPLYING HARBOR OPERATING EXPENDITURES BY ONE-THIRD TO DETERMINE THE AMOUNT OF RAW FISH TAX THAT CAN BE USED TO SUPPORT THE HARBOR'S ANNUAL OPERATING COSTS. THE REMAINDER OF THIS TAX SHARE FROM THE STATE IS TRANSFERRED ANNUALLY TO THIS FUND.

TENTATIVE PLANS CURRENTLY UNDER REVIEW AND DISCUSSION ARE TO COMBINE THIS AMOUNT WITH THE FLOAT REPLACEMENT FUNDS TO MATCH STATE FUNDING FOR HARBOR REPLACEMENT TO REHABILITATE SHOEMAKER HARBOR.

6500 EXPENDITURE OF RESERVE FUNDS FOR CAPITAL IMPROVEMENTS



**PORT FILL, DOCK AND BARGE RAMP**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

| ACCOUNT NO. & DESCRIPTION               | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>FUNDS AVAILABLE JULY 1ST</b>         | <b>267,672</b>      | <b>307,728</b>        | <b>307,728</b>       | <b>396,957</b>        |
| <b>74.03.00 (REVENUES)</b>              |                     |                       |                      |                       |
| 4107 PERS REVENUE                       | 9,936               | 10,430                | 10,430               | 10,710                |
| 4360 ADVENTURE SERVICE FEE              | 20                  | -                     | -                    | -                     |
| 4370 STORAGE REVENUE                    | 77,721              | 82,000                | 95,000               | 90,000                |
| 4379 PORT TRANSIENT FEES                | 146                 | 500                   | 400                  | 400                   |
| 4380 WHARFAGE                           | 69,987              | 66,000                | 75,000               | 70,000                |
| 4382 DOCKAGE REVENUE                    | 66,746              | 51,000                | 60,000               | 47,600                |
| 4385 PORT DEVELOPMENT FUND              | -                   | 18,500                | -                    | 18,400                |
| 4805 INTEREST INCOME                    | -                   | 1,000                 | 1,000                | 500                   |
| 4823 PLANS AND SPECS REVENUE            | 822                 | -                     | -                    | -                     |
| <b>TOTAL PORT (DOCK) REVENUES</b>       | <b>225,378</b>      | <b>229,430</b>        | <b>241,830</b>       | <b>237,610</b>        |
| <b>TOTAL REVENUES &amp; RESERVE</b>     | <b>493,050</b>      | <b>537,158</b>        | <b>549,558</b>       | <b>634,567</b>        |
| <b>74.03.00 (EXPENDITURES)</b>          |                     |                       |                      |                       |
| 5001 WAGES & SALARIES                   | 70,276              | 71,920                | 70,765               | 78,590                |
| 5005 OVERTIME                           | -                   | 2,000                 | -                    | 1,000                 |
| 5201 BENEFITS                           | 34,795              | 62,510                | 25,000               | 39,070                |
| 5605 UTILITIES EXPENSE                  | 25,991              | 25,000                | 7,500                | 7,500                 |
| 5810 MATERIALS AND SUPPLIES EXP         | 1,932               | 2,500                 | 2,000                | 2,500                 |
| 5901 FACILITY REPAIR & MAINT.           | 10,414              | 20,000                | 15,000               | 20,000                |
| 5905 EQUIPMENT REPAIR & MAINT           | 3,292               | 3,000                 | 3,000                | 3,500                 |
| 6205 DOCK & BARGE INSURANCE             | 16,476              | 9,250                 | 9,500                | 11,490                |
| 6385 PORT DEV. FEE LOAN RETURN          | -                   | 2,000                 | -                    | 9,200                 |
| 6500 CAPITAL                            | -                   | 10,000                | -                    | 100,000               |
| 7120 ALLOCATED ADMINISTRATION           | 22,146              | 22,680                | 19,836               | 20,932                |
| <b>TOTAL DOCK EXPENDITURES</b>          | <b>185,322</b>      | <b>230,860</b>        | <b>152,601</b>       | <b>293,782</b>        |
| <b>DOCK RESERVE AS OF JUNE 30</b>       | <b>307,728</b>      | <b>306,297</b>        | <b>396,957</b>       | <b>340,785</b>        |
| <b>TOTAL EXPENDITURES &amp; RESERVE</b> | <b>493,050</b>      | <b>537,158</b>        | <b>549,558</b>       | <b>634,567</b>        |

**EXPLANATION**

**74.03.00 (REVENUES)**

|      |   |
|------|---|
| 4107 | STATE REFUNDING PORTION OF PERS UNFUNDED LIABILITY            |
| 4360 | FEE FOR USE OF DOCK FACILITIES                                |
| 4370 | STORAGE AT MILL DOCK AND BOYER SITES                          |
| 4380 | PORT TRANSIENT FEES   |
| 4380 | CHARGES FOR USE OF DOCK BY FREIGHT TRANSPORTERS               |
| 4382 | CHARGES FOR VESSELS TO DOCK AT MILL, BARGE RAMP AND CITY DOCK |
| 4385 | FEE CHARGED TO CRUISE/TOUR SHIPS FOR PORT DEVELOPMENT         |
| 4805 | INTEREST EARNED ON RESERVE FUNDS                              |
| 4823 | MISCELLANEOUS REVENUES  |

**74.03.00 (EXPENDITURES)**

|      |  |
|------|--|
| 5001 | 30% OF HARBOR WAGES AND SALARIES APPLIED HERE (SEE HARBOR PAGE)  |
| 5005 | OVERTIME, DOUBLETIME, CALLBACKS FOR AFTER-HOURS WORK   |
| 5201 | 30% OF RETIREMENT & WORKER'S COMPENSATION (SEE ALSO HARBOR PAGE)   |
| 5605 | DECREASED DUE TO A NUMBER OF CHARGES REAPPLIED TO BOATYARD   |
| 5810 | TOOLS, PARTS, PAINT AND MISCELLANEOUS SUPPLIES   |
| 5901 | BARGE AND DOCK RELATED REPAIRS   |
| 5905 | COMPRESSOR, RAMP, WATER LINE, AND OTHER REPAIRS  |
| 6205 | INSURANCE ALLOCATED TO DOCK/BARGE RAMP   |
| 6385 | REPAYMENT FOR LOAN FOR MOORING DOLPHIN   |
| 6500 | CAPITAL ADDITIONS - CONCRETE REPLACEMENT AT BARGE RAMP   |
| 7120 | ALLOCATED ADMINISTRATION- 27% OF ADMINISTRATION COSTS SUCH AS<br>PHONES, COMPUTERS, ARE APPLIED TO THIS DEPARTMENT |

**LOAN FROM REVOLVING LOAN FUND FOR DOLPHIN**

|                               |    |         |
|-------------------------------|----|---------|
| JULY 1, 2014 BALANCE          | \$ | 148,244 |
| 2015 FY ESTIMATE              |    | (1,750) |
| EST. BALANCE AT JUNE 30, 2015 | \$ | 146,494 |

**MARINE SERVICE CENTER & TRAVEL LIFTS**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

| ACCOUNT NO. & DESCRIPTION           | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED |
|-------------------------------------|---------------------|-----------------------|----------------------|-----------------------|
| <b>FUNDS AVAILABLE JULY 1ST</b>     | <b>93,360</b>       | <b>185,589</b>        | <b>185,589</b>       | <b>288,547</b>        |
| <b>REVENUES - 74.04.00</b>          |                     |                       |                      |                       |
| 4107 PERS STATE RELIEF              | 8,941               | 8,890                 | 8,890                | 8,990                 |
| 4357 ELECTRICAL REVENUE             | 7,576               | 3,000                 | 12,000               | 12,000                |
| 4410 LIFT FEES - ROUND TRIP         | 140,458             | 140,000               | 150,000              | 160,000               |
| 4420 ENVIRONMENTAL FEES             | 3,765               | 3,500                 | 4,000                | 4,200                 |
| 4430 HOIST                          | 2,305               | -                     | -                    | -                     |
| 4450 WORK AREA STORAGE              | 49,333              | 52,000                | 65,000               | 65,000                |
| 4460 LONG-TERM STORAGE              | 112,327             | 115,000               | 120,000              | 120,000               |
| 4470 YARD LEASES                    | -                   | 47,064                | 47,064               | 47,064                |
| 4805 INTEREST INCOME                | -                   | 1,500                 | 1,000                | 1,000                 |
| <b>TOTAL REVENUE</b>                | <b>324,705</b>      | <b>370,954</b>        | <b>407,954</b>       | <b>418,254</b>        |
| <b>TOTAL REVENUE &amp; RESERVES</b> | <b>418,065</b>      | <b>556,543</b>        | <b>593,543</b>       | <b>706,801</b>        |

|   |                |                |                |                |
|---|----------------|----------------|----------------|----------------|
| <b>EXPENDITURES - 74.04.00</b>          |                |                |                |                |
| 5001 WAGES & SALARIES                   | 80,486         | 75,950         | 75,000         | 80,000         |
| 5005 OVERTIME                           | 4,925          | 4,000          | 4,000          | 4,000          |
| 5201 BENEFITS                           | 62,894         | 62,800         | 64,800         | 66,670         |
| 5605 UTILITIES EXPENSE                  | 2,619          | 3,000          | 25,000         | 25,000         |
| 5610 FUEL OIL EXPENSE                   | 8,743          | 7,000          | 10,000         | 10,000         |
| 5810 MATERIALS AND SUPPLIES EXP         | 12,350         | 10,000         | 10,000         | 10,000         |
| 5815 DERELICT DISPOSAL EXPEND.          | -              | 3,000          | 3,000          | 5,000          |
| 5901 FACILITY REPAIR & MAINT.           | 4,077          | 6,000          | 6,000          | 6,000          |
| 5905 EQUIPMENT REPAIR & MAINT           | 7,524          | 5,000          | 6,000          | 28,000         |
| 6205 INSURANCE EXPENSE                  | 1,387          | 17,850         | 17,850         | 26,900         |
| 6500 CAPTIAL                            | 9,518          | 40,000         | 40,000         | 4,000          |
| 7008 PERMANENT LOAN REPAY               | 23,510         | 23,510         | 23,510         | 23,510         |
| 7120 ALLOCATED ADMINISTRATION           | 14,443         | 14,792         | 19,836         | 20,932         |
| <b>TOTAL MARINE CENTER EXPEND.</b>      | <b>232,476</b> | <b>272,902</b> | <b>304,996</b> | <b>310,012</b> |
| <b>MARINE TRAVEL LIFT 6/30 RESERVE</b>  | <b>185,589</b> | <b>283,641</b> | <b>288,547</b> | <b>396,789</b> |
| <b>TOTAL EXPENDITURES &amp; RESERVE</b> | <b>418,065</b> | <b>556,543</b> | <b>593,543</b> | <b>706,801</b> |

**LOAN STATUS**

|                            |              |
|----------------------------|--------------|
| ORIGINAL LOAN AMOUNT       | \$ 211,586   |
| 2009 THRU 2014 PAYMENTS    | \$ (141,060) |
| 2015 FISCAL YEAR PAYMENT   | \$ (23,510)  |
| LOAN BALANCE JUNE 30, 2015 | \$ 47,016    |

**EXPLANATION**

**74.04.00 (REVENUES)**

|      |   |
|------|---|
| 4107 | STATE REFUNDING PORTION OF PERS UNFUNDED LIABILITY                  |
| 4357 | USE OF HARBOR ELECTRICITY BY BOATS                                  |
| 4410 | TRAVEL LIFT REVENUE   |
| 4420 | FEES CHARGED FOR ENVIRONMENTAL IMPACTS OF HAZARDOUS MATERIALS/WASTE |
| 4430 | HOIST FEES  |
| 4450 | FEES FOR STORAGE IN DESIGNATED WORK AREA                            |
| 4460 | LONG-TERM STORAGE REVENUE FOR BOATS STORED IN YARD/HAUL-OUT         |
| 4470 | LEASE REVENUE TO PRIVATE VENDORS IN MARINE SERVICE CENTER           |
| 4805 | INTEREST EARNED ON RESERVES   |

**EXPENDITURES**

|      |   |
|------|---|
| 5001 | MARINE SERVICE CENTER & TRAVEL LIFT MANAGER WAGES, TEMP HELP              |
| 5005 | OVERTIME, DOUBLETIME, CALL-OUTS, ETC.                                     |
| 5201 | HEALTH INSURANCE, RETIREMENT, MEDICARE, SBS, WORKER'S COMPENSATION        |
| 5605 | ELECTRICITY, WATER, SEWER AND GARBAGE CHARGES TO MARINE SERVICE CENTER    |
| 5610 | FUEL EXPENSE FOR TRAVEL LIFTS   |
| 5810 | VARIOUS MATERIALS AND SUPPLIES NEEDED FOR TRAVEL LIFTS AND SERVICE CENTER |
| 5815 | EXPENSES INCURRED ON BOROUGH BY DERELICT VESSELS REQUIRING DISPOSAL       |
| 5901 | DOCK PORTION OF FACILITY REPAIR AND MAINTENANCE                           |
| 5905 | EQUIPMENT REPAIR AND MAINTENANCE REQUIREMENTS                             |
| 6205 | PROPERTY, LIABILITY AND MACHINE INSURANCE EXPENSES                        |
| 6500 | CAPITAL ADDITIONS - TIRES   |
| 7008 | 10-YEAR 0% INTEREST LOAN FROM PERMANENT FUND TO MARINE SERVICE CENTER     |
| 7120 | ALLOCATED ADMINISTRATION- 5% OF ADMINISTRATIVE COSTS GO TO TRAVEL LIFT.   |

**\*NOTE\***

THE BOAT HAUL OUT BORROWED \$235,096 FROM THE PERMANENT FUND  
AND AGREED TO PAY BACK PRINCIPAL ONLY AT 10% PER YEAR FOR  
10 YEARS WITH FIRST PAYMENT BEGINNING IN THE 2009 FISCAL YEAR.

**MARINE SERVICE CENTER  
& TRAVEL LIFTS**

**PORT & HARBORS ADMINISTRATION**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

| ACCOUNT NO. & DESCRIPTION               | 2013-2014<br>ACTUAL | 2014-2015<br>APPROVED | 2014-2015<br>REVISED | 2015-2016<br>APPROVED | EXPLANATION  |
|---|---------------------|-----------------------|----------------------|-----------------------|--|
| <b>HARBOR ADMINISTRATION - 74.05.00</b> |                     |                       |                      |                       |  |
| 5301 TRAINING & TRAVEL EXPENSE          | 11,492              | 11,500                | 11,500               | 11,500                | 5301 TRAINING AND TRAVEL- HARBORMASTER CONFERENCE AND MISC. OTHER TRAINING FOR STAFF |
| 5501 AUDIT EXPENSE                      | 5,479               | 6,510                 | 6,510                | 6,750                 | 5501 PORT FUND SHARE OF BOROUGH AUDIT EXPENSE  |
| 5520 COMPUTER SYSTEM COSTS              | 2,125               | 2,400                 | 2,400                | 2,400                 | 5520 COMPUTER SYSTEM (HARDWARE, SOFTWARE & TECHNICAL SUPPORT) EXPENSES FOR HARBORS   |
| 5601 TELEPHONE EXPENSE                  | 6,498               | 7,000                 | 6,500                | 7,000                 | 5601 MONTHLY TELEPHONES, LONG DISTANCE, CELL PHONES, AND INTERNET                    |
| 5610 HEATING OIL EXPENSE                | 947                 | 1,000                 | 100                  | 1,000                 | 5610 HEATING OIL COST FOR NEW HARBOR OFFICE  |
| 5810 MATERIALS & SUPPLIES               | 7,947               | 6,500                 | 6,500                | 6,500                 | 5810 ALL OFFICE MATERIALS, BILLING FORMS, COPY PAPER, TONER, ETC.                    |
| 5812 CREDIT CARD COSTS                  | 12,079              | 11,500                | 13,470               | 13,500                | 5812 CREDIT CARD PROCESSING FEES AND EQUIPMENT RENTAL                                |
| 5901 FACILITY REPAIR & MAINT.           | 2,760               | 3,500                 | 4,000                | 3,500                 | 5901 MAINTAINING BUILDING, INCLUDING FURNACE, LIGHTS, ETC.                           |
| 5902 GARAGE ALLOC. VEHIC EXP            | 17,769              | 17,840                | 17,840               | 17,840                | 5902 GARAGE CHARGES TO REPAIR AND MAINTAIN HARBOR VEHICLES                           |
| 5905 EQUIPMENT REPAIR & MAINT           | 3,823               | 4,000                 | 3,500                | 4,000                 | 5905 COMPUTERS, RADIOS, COPIER, AND OTHER OFFICE EQUIPMENT.                          |
| 6005 PUBLICATION EXPENSE                | 6,346               | 6,000                 | 6,000                | 6,000                 | 6005 ADVERTISING PORT MEETINGS, SPECIAL MEETINGS, VACANCIES, AND OTHER NOTICES       |
| 6205 GENERAL INSURANCE EXP.             | 1,154               | 2,100                 | 2,100                | 1,850                 | 6205 PORT FUND INSURANCE ALLOCATION NOT OTHERWISE ALLOCATED TO SUB-DEPARTMENTS       |
| 6500 CAPITAL                            | -                   | -                     | -                    | 3,500                 | 6500 HEAT PUMP FOR HARBOR OFFICE BUILDING  |
| 7106 CHARGES FROM FINANCE               | 17,870              | 18,760                | 18,760               | 19,320                | 7106 FINANCE DEPARTMENT CHARGES FOR ALL WORK PERFORMED IN SUPPORT OF HARBOR          |
| <b>TOTAL ADMINISTRATION EXPENSES</b>    | <b>96,289</b>       | <b>98,610</b>         | <b>99,180</b>        | <b>104,660</b>        | <b>BILLING AND OPERATIONS</b>  |
| <b>20% DOCK ALLOCATION</b>              | <b>(22,146)</b>     | <b>(22,680)</b>       | <b>(19,836)</b>      | <b>(20,932)</b>       |  |
| <b>20% TRAVEL LIFT ALLOCATION</b>       | <b>(14,443)</b>     | <b>(14,792)</b>       | <b>(19,836)</b>      | <b>(20,932)</b>       |  |
| <b>60% HARBOR ALLOCATION</b>            | <b>(59,699)</b>     | <b>(61,138)</b>       | <b>(59,508)</b>      | <b>(62,796)</b>       |  |
| <b>TOTALS</b>                           | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>              |  |

**BOND INDEBTEDNESS**  
**BALANCES AS OF JUNE 30, 2015**

| <b>GENERAL OIGATION<br/>BONDS</b> | <b>MATURITY</b> | <b>AMOUNT<br/>ISSUED</b> | <b>AMOUNT<br/>UNISSUED</b> | <b>OUTSTANDING<br/>BALANCE</b> |
|-----------------------------------|-----------------|--------------------------|----------------------------|--------------------------------|
| 2000 SCHOOL BONDS                 | 2015            | 519,000                  | -                          | -                              |
| 2011 REFUNDING SCHOOL BONDS       |                 | 210,000                  | -                          | 45,000                         |
| 2011 REFUNDING SCHOOL BONDS       |                 | 165,000                  | -                          | 85,000                         |
| 2002 SCHOOL BONDS                 | 2017            | 485,000                  | -                          | -                              |
| 2015 REFUNDING SCHOOL BONDS       | 2021            | 2,809,000                | -                          | 1,330,000                      |
| 2010 SCHOOL BONDS                 | 2021            | 220,000                  | -                          | 140,000                        |
| TOTAL                             |                 | <u>4,408,000</u>         |                            | <u>1,600,000</u>               |

\* NOTE: All bonds marked with an asterisk were refinanced by the Alaska Municipal Bond Bank to pay off old bonds and issue new ones at a savings (taking advantage of lower current interest rates).

The debt requirement on issued bonds for the fiscal year ending June 30, 2015 is \$372,675. Of this amount, the State of Alaska is scheduled to pay \$258,264.

**REVENUE BONDS / LOANS**

|                             |      |                  |   |                  |
|-----------------------------|------|------------------|---|------------------|
| PORT LOAN FROM PERM. FUND   |      | 235,096          | - | 47,016           |
| PORT LOAN FROM GENERAL FUND |      | 200,000          |   | 146,494          |
| 1997 WATER UTILITY          | 2037 | 250,000          | - | 193,028          |
| 1997 SEWER UTILITY          | 2037 | 250,000          | - | 193,040          |
| 2000 WATER UTILITY *NOTE*   |      | 1,501,836        |   | 512,672          |
| TOTALS                      |      | <u>2,436,932</u> |   | <u>1,092,250</u> |

\*NOTE\* THE 2000 WATER LOAN WITH DEC HAS REDEMPTION FUNDS SET UP TO PAY ALL DEBT PAYMENTS.

DEBT REQUIREMENT FOR WATER, SEWER, AND PORT FOR THE FISCAL YEAR ENDING JUNE 30, 2015 ARE AS FOLLOWS:

**WATER:** **104,256** (\$89,987 paid by redemption funds, not water funds)

**SEWER:** **14,270**

**PORT/ DOCK-BARGE:** **1,750**

**INSURANCE ALLOCATION BREAKDOWN**  
CITY AND BOROUGH OF WRANGELL  
2016 FISCAL YEAR

|                           | Vehicles         | Property         | Mobile<br>Equipment | Fine Art      | Liability        | Travel Lift     | Excess<br>Marine | Homeland<br>Security Boat | Marine<br>Operators | Crime           | Mechanical<br>Breakdown<br>Coverage | DEPARTMENT<br>TOTALS |
|---------------------------|------------------|------------------|---------------------|---------------|------------------|-----------------|------------------|---------------------------|---------------------|-----------------|-------------------------------------|----------------------|
| Finance                   |                  | 1,418.09         |                     |               |                  |                 |                  |                           |                     |                 |                                     | 1,418.09             |
| Administration            |                  |                  |                     |               | 7,566.21         |                 |                  |                           |                     |                 | 2,700.26                            | 10,266.47            |
| Fire                      | 12,322.89        | 766.32           |                     |               | 489.88           |                 |                  |                           |                     |                 |                                     | 13,579.09            |
| Police                    | 5,225.95         |                  |                     |               | 18,483.27        |                 |                  | 5,060.00                  |                     | 1,350.00        |                                     | 30,119.22            |
| Public Safety Building    |                  | 8,076.15         |                     |               |                  |                 |                  |                           |                     |                 |                                     | 8,076.15             |
| Garage                    |                  | 978.17           |                     |               | 762.39           |                 |                  |                           |                     |                 |                                     | 1,740.56             |
| Public Works              | 4,858.70         | 170.97           | 3,407.63            |               |                  |                 |                  |                           |                     |                 |                                     | 8,437.30             |
| Library                   |                  | 2,257.98         |                     |               | 599.16           |                 |                  |                           |                     |                 |                                     | 2,857.14             |
| Community Promotion       |                  | 167.21           |                     |               |                  |                 |                  |                           |                     |                 |                                     | 167.21               |
| Parks                     | 621.46           |                  |                     |               |                  |                 |                  |                           |                     |                 |                                     | 621.46               |
| Cold Storage/Belt Freezer |                  | 4,124.19         |                     |               |                  |                 |                  |                           |                     |                 |                                     | 4,124.19             |
| Wastewater Dept.          | 310.73           | 1,472.02         |                     |               |                  |                 |                  |                           |                     |                 |                                     | 1,782.75             |
| Museum                    |                  | 7,451.88         |                     | 498.00        |                  |                 |                  |                           |                     |                 |                                     | 7,949.88             |
| Pool                      |                  |                  |                     |               | 810.69           |                 |                  |                           |                     |                 |                                     | 810.69               |
| Recreation                |                  | 4,225.85         |                     |               |                  |                 |                  |                           |                     |                 |                                     | 4,225.85             |
| Landfill                  | 2,768.36         | 1,368.18         |                     |               | 502.39           |                 |                  |                           |                     |                 |                                     | 4,638.93             |
| Light Generation Dept.    | 621.46           | 11,074.62        |                     |               | 2,581.40         |                 |                  |                           |                     |                 |                                     | 14,277.47            |
| Light Distribution Dept.  | 1,892.63         |                  |                     |               |                  |                 |                  |                           |                     |                 |                                     | 1,892.63             |
| Water Dept.               | 310.73           | 6,501.56         |                     |               | 352.62           |                 |                  |                           |                     |                 |                                     | 7,164.90             |
| Harbor Dept.              | 1,271.17         |                  |                     |               |                  |                 |                  |                           |                     |                 |                                     | 1,271.17             |
| Port, Dock & Barge Ramp   |                  | 11,480.76        |                     |               |                  |                 |                  |                           |                     |                 |                                     | 11,480.76            |
| Marine Service Center     |                  |                  | 7,641.06            |               |                  | 4,050.00        | 4,400.00         |                           | 10,810.00           |                 |                                     | 26,901.06            |
| Harbor Administration     |                  | 326.06           |                     |               | 1,517.99         |                 |                  |                           |                     |                 |                                     | 1,844.05             |
| <b>TOTALS</b>             | <b>30,204.08</b> | <b>61,860.00</b> | <b>11,048.69</b>    | <b>498.00</b> | <b>33,666.00</b> | <b>4,050.00</b> | <b>4,400.00</b>  | <b>5,060.00</b>           | <b>10,810.00</b>    | <b>1,350.00</b> | <b>2,700.26</b>                     | <b>165,647.03</b>    |

## History of Assessed Real Property Value and Mill Rate

### City and Borough of Wrangell

Assessed Value list is Taxable Portion only (does not include exempt property)

| Tax Year | Taxable<br>Assessed Value | Service Area<br>Mill Rate | Outside / Differential<br>Zone 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 |



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(907) 874-3901  
[www.wrangellchamber.org](http://www.wrangellchamber.org)

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April 3, 2015

City and Borough of Wrangell  
P.O. Box 531  
Wrangell, AK 99929

Re: City Contribution

The Wrangell Chamber of Commerce would respectfully request that the annual provision of \$25,000 continue to be considered when moving forward with the city's budget drafts.

We are exceedingly grateful for this contribution and continually use it to enhance our community.

Thank you for your consideration, and please feel free to contact the Chamber office with any questions.

Sincerely,

Cyni Waddington  
Executive Director  
Wrangell Chamber of Commerce  
[cyni@wrangellchamber.org](mailto:cyni@wrangellchamber.org)



City and Borough of Wrangell  
P.O. Box 531  
Wrangell, AK 99929

May 1, 2015

CITY CLERK  
MAY 01 2015  
RECEIVED

Dear Wrangell Borough Manager Jeff Jabusch and Wrangell Borough Assembly,

I want to take this opportunity to respond to the FY16 draft Wrangell Borough Budget. The draft includes a \$700 reduction of the utility in-kind contribution to KSTK. Currently the in-kind utility contribution is \$9,200. The FY16 draft calls for an in-kind contribution of \$8,500. While KSTK's FY16 budget is extremely tight and this cut will be felt, I understand the fiscal crisis the state of Alaska is in and I am aware that we all need to help shoulder that burden. This \$700 cut poses a challenge to the station, but I feel it is reasonable under our current circumstances.

I'm asking the Assembly to please not consider a deeper cut than the proposed \$700. KSTK does not have the ability to absorb this revenue loss and in order to balance the FY16 budget, KSTK will ask the residents of Wrangell for that \$700. This means we will either add \$700 to what we ask Wrangell residents for in membership donations, or we will hold an additional raffle or other fundraising mechanism to raise the \$700 locally.

The State of Alaska has cut public broadcasting funding by 23.5%. This means a cut of \$32,000 to KSTK. To meet this revenue shortfall I've cut all programming except for NPR and the Alaska Public Radio Network (APRN), I've cut equipment repair and replacement, premiums, professional development travel, and much more from KSTK's budget. I can't cut personnel without causing a domino effect that will result in losing our federal funding and eventually ending the station.

I very much appreciate and value the proposed \$8,500 in-kind to help defer some of KSTK's electrical costs. Without this assistance the station could slip into an unrecoverable financial situation. I am committed to KSTK's mission of providing Wrangell with local news, content and information and I appreciate the support from Wrangell's Borough Assembly and Borough Manager toward meeting this goal.

Sincerely,  
  
Cindy Sweat – KSTK General Manager