



CITY & BOROUGH OF WRANGELL BUDGET PUBLIC HEARING AGENDA

**Tuesday, May 26, 2015
6:00 – 6:30 p.m.**

Location: Assembly Chambers, City Hall

1. Call to Order
2. Roll Call
3. Public Hearing Items:

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
5. Oral Testimony
6. Adjournment

Amendments

Amendments to Draft Budget presented April 28, 2015
 2015-2016 Fiscal Year
 City and Borough of Wrangell

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
21-01-00-4460	FRIENDS ANNUAL CONTRIBUTION	Increase	3,000	3,000	Missed putting in the annual contribution the friends make
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			(99,278)		

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
01-07-00-5001	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
01-24-00-5330	Federal Lobbyist Expense	Decrease	(800)	31,200	Annual amount is \$2,600 per month times 12 months
01-24-00-5540	State lobbyist Expense	Increase	6,000	36,000	Full year at \$3,000 per month
01-26-00-7110	Planning & Zoning, Charges From Finance/Admin.	Increase	20,851	20,851	Omitted from draft in error
01-34-00-7018	Transfer to Capital Fund	Increase	122,200	447,200	Additions for capital itmes that are necessary
19-05-00-5001	Youth Court Benefits	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
21-03-00-6005	Civic Center Publications	Decrease	(1,000)	17,000	Reduction to offset increase in Director compensation
21-01-00-6005	Museum Publications	Decrease	(200)	800	Reduction to offset increase in Director compensation
01-XX-00-5210	HEALTH INSURANCE - ALL GEN. FUND DEPARTMEI	Decrease	(72,834)		Savings based on a revised quote from Premera Blue Cross
Total General Fund Expenditure Adjustments			51,787		

Net effect of adjustments to General Fund Reserve: (151,065)

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
20-01-00-6500	Upgrades to te SCADA system	Increase	5,000	5,000	SCADA upgrades needed for Sewer System
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
			15,289		

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
34-03-00-6500	Exhaust Fan/Motor Repl./Auto Dialer for tranf. Fa	Increase	10,000	10,000	Improvements needed at transfer facility
34-01-00-7105	Charges (to Sanitation) from other Departments	Increase	2,076	6,416	Increased to include Administration time allocated to Sanitation
			6,736		

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
72-01-00-6500	Capital - Ozone Generator & SCADA Improvement	Increase	155,000	187,500	
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
			172,531		

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)		

Departmental Capital Requests

Capital Requests, 2016 Fiscal Year

City and Borough of Wrangell

18-01-00-6465 - Public Works		Requested	Approved
1	Narrow Band / Analog Radio Conversion	8,000	8,000
2	10-Yard Dump Truck (33%, cost shared equally with Water and Sewer)	55,000	
3	Genie All-Terrain Man Lift	60,000	50,000
4	Phase I Vehicle/Equipment Building Site Prep at Public Works' Service Yard	21,200	21,200
7	Mechanics Service Truck	60,000	
8	Hydraulic Breakout Hammer for CAT 303.5 CAT Excavator	11,500	
9	Vehicle Replacement for Public Works Director	25,000	
10	Public Works' Service Yard Access Control Gate	5,000	
11	Salt Spreader	3,000	
12	Plumbing Renovations for Tanker	3,000	
Public Works Capital Request Total		243,700	

18-01-00-6500 - Parks & Recreation Capital		Requested	Approved
	Phase I locker replacement	18,000	
	Phase I flat roof replacement	15,000	15,000
	Addressable Fire Alarm Systems for CC	35,000	
	Pneumatic Temperature Controls for Swimming Pool	18,000	18,000
	Replacement (1 each) treadmill, bike and row machine	5,500	
	Improvements to Senior Ball Field	25,000	
Parks & Recreation Capital Request Total		116,500	

18-01-00-6806 - Fire Department Equipment		Requested	Approved
	New Fire Truck to replace existing	300,000	

18-01-00-6811 - Police Department Equipment		Requested	Approved
	New police vehicle (75% funded by Rural Development Grant)	10,000	10,000

20-01-00-6802 - Sewer Dept.		Requested	Approved
	10-Yard Dump Truck (1/3rd split with Water and GF)	55,000	
	SCADA Upgrades for Water Systems	5,000	5,000

20-01-00-6802 - Sanitation Dept.		Requested	Approved
	Exhaust Fan/Motor Replacement & Auto Dialer for Transfer Facility	10,000	10,000
	CAT 236D Bobcat for Transfer Facility	53,000	

70-03-00-6000 - Electric Distribution		Requested	Approved
	System Study	25,000	25,000

72-01-00-6500 - Water Dept.		Requested	Approved
	10-Yard Dump Truck (1/3rd split with Sewer & GF)	55,000	
	SCADA Upgrades for Water Systems	5,000	5,000
	Ozone Generator Replacement	150,000	150,000

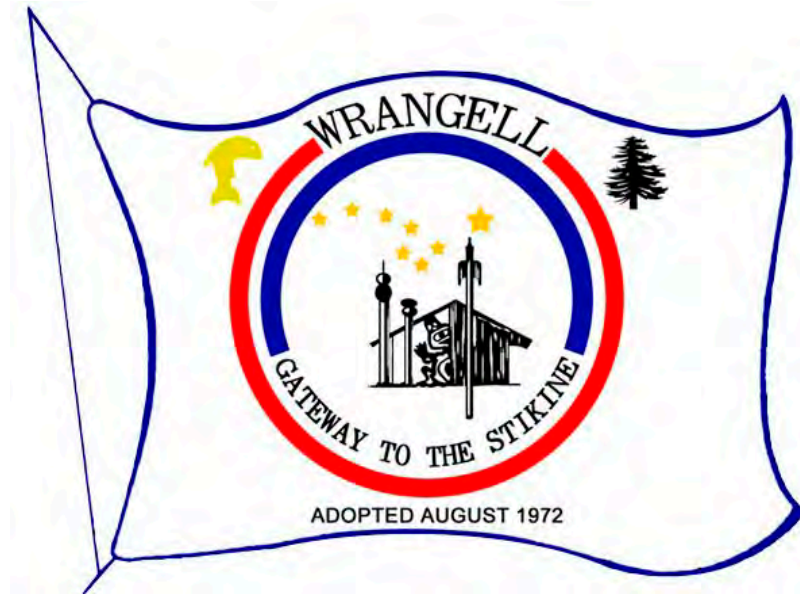
74-03-00-6500 - Port & Barge Ramp		Requested	Approved
	Concrete Replacement at Barge Ramp	100,000	100,000

74-04-00-6500 - Marine Service Center		Requested	Approved
	Travel Lift Tire Replacements	4,000	4,000

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

Table of Contents
 2015-2016 Fiscal Year Budget
 April 22, 2015

		<u>PAGE NO.</u>		<u>PAGE NO.</u>	
I.	BUDGET MESSAGE	1	VII.	SPECIAL REVENUE FUNDS	38 - 52
II.	FUND SUMMARIES	4	A.	NOLAN CENTER OPERATING FUND	38 - 41
III.	GRAPHS, CHARTS & TABLES	5 - 15	B.	SALES TAX FUND	42
IV.	GENERAL FUND SUMMARY	16	C.	THEATER FUND	43
A.	REVENUES	17	D.	SWIMMING POOL FUND	44 - 47
B.	FINANCE	18	E.	BOROUGH ORGANIZATIONAL FUND	48
C.	ADMINISTRATION	19	F.	TRANSIENT TAX FUND	49
D.	BOROUGH CLERK/ASSEMBLY	20	G.	SECURE SCHOOLS	50
E.	FIRE DEPARTMENT	21	H.	ECONOMIC RECOVERY FUND	51
F.	POLICE DEPARTMENT	22	I.	PERMANENT FUND	52
G.	POLICE/CORRECTIONS	23	VIII.	DEBT SERVICE FUND	53
H.	PUBLIC SAFETY BUILDING	24	IX.	CAPITAL CONSTRUCTION PROJECT FUNDS	54 - 55
I.	GARAGE	25	X.	UTILITY AND ENTERPRISE FUNDS	
J.	PUBLIC WORKS	26	A.	SEWER UTILITY FUND	56 - 59
K.	STREETS	27	B.	SANITATION UTILITY FUND	60 - 62
L.	LIBRARY	28	C.	ELECTRIC UTILITY FUND	63 - 67
M.	COMMUNITY PROMOTION	29	D.	WATER UTILITY FUND	68 - 70
N.	PLANNING AND ZONING	30	E.	HARBOR/PORT/BOAT HAUL OUT FUND	71 - 76
O.	PARKS	31	XI.	OTHER INFORMATION	
P.	CEMETERY	32	A.	BOND INDEBTEDNESS	
Q.	TRANSFERS TO OTHER FUNDS	33 -34	B.	2014 TAX YEAR DETAIL	
V.	CAPTIAL PROJECT FUND	35-36	C.	HISTORY OF ASSESSED VALUES AND MILL RATE	
VI.	MISCELLANEOUS GRANTS FUND	37	D.	INSURANCE INFORMATION (2014 FY)	
			E.	BUDGET AND TAX RESOLUTIONS	
			G.	PERSONNEL INFORMATION	

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

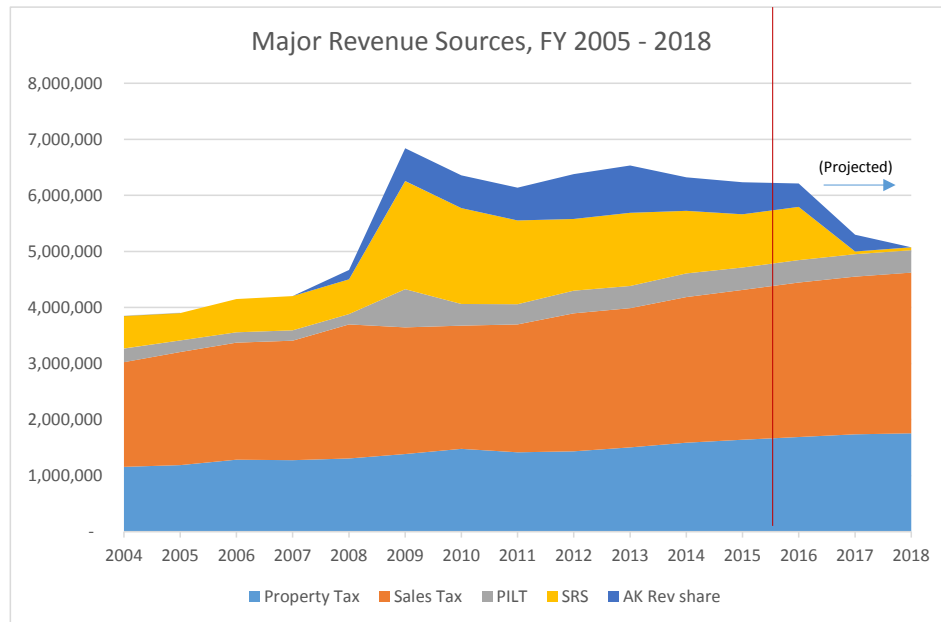
Summary of Funds

City and Borough of Wrangell
2015-2016 Fiscal Year

Fund	Page	Estimated Reserves 07/01/2015	2015-16 Approved Revenue	2015-16 Transfers In	2015-16 Approved Expenditures	2015-16 Transfers Out	2015-16 Expected Reserves	% Change from Last 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%
Totals							27,213,042	
Unrestricted Reserves							6,487,102	
Restricted by Charter, Ordinance, Resolutions or Votes of the People							20,725,940	

*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.

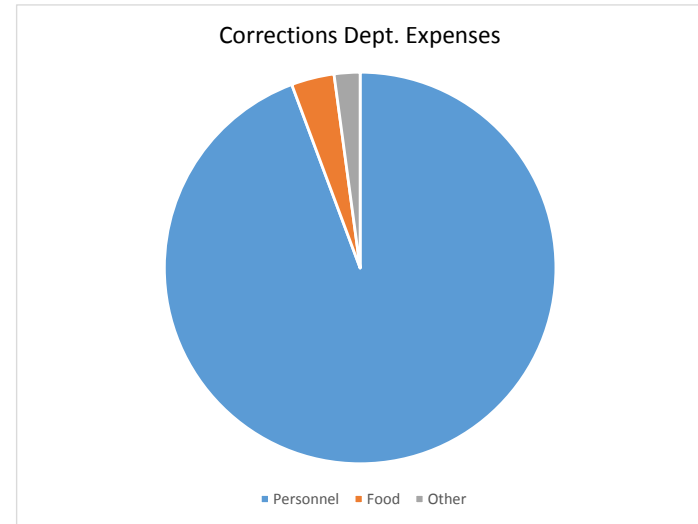
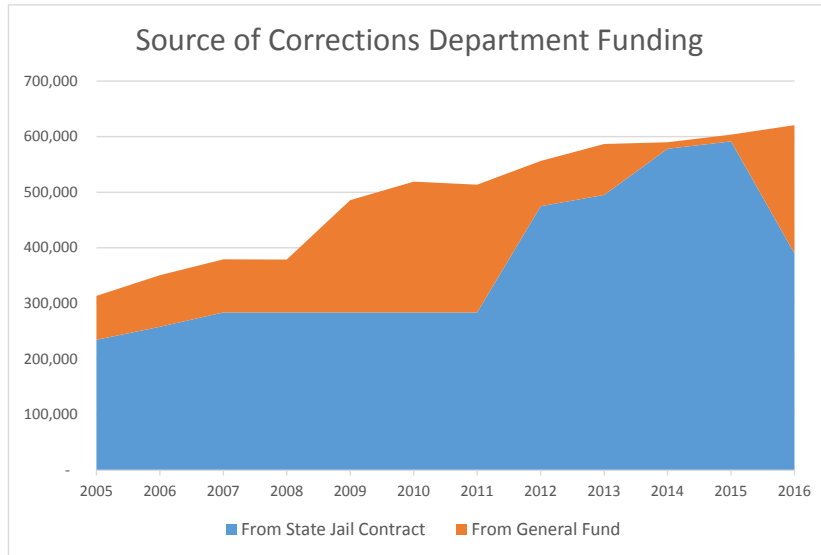


FY	Property Tax	Sales Tax	PILT	SRS	AK Rev share
2004	1,156,941	1,866,461	245,630	579,465	-
2005	1,186,300	2,019,828	204,810	489,810	-
2006	1,283,482	2,090,633	183,449	592,927	-
2007	1,275,160	2,133,767	184,673	607,981	-
2008	1,305,261	2,391,558	185,955	619,860	164,776
2009	1,385,384	2,258,572	683,103	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

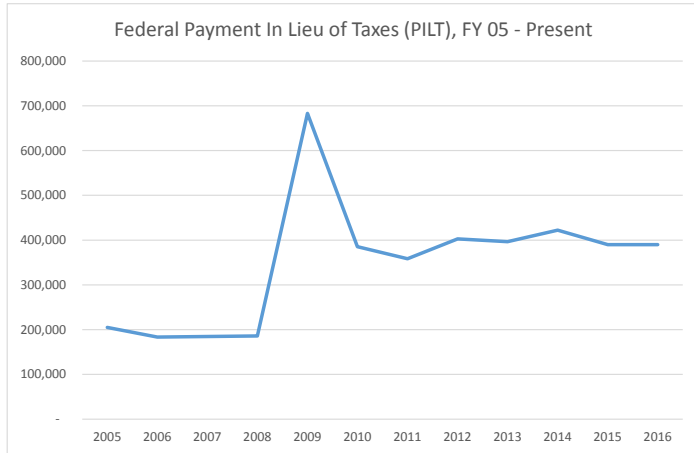


	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Total Corrections Budget	313,441	350,819	379,544	379,090	485,888	519,199	513,765	556,374	586,655	589,726	603,550	620,650
From State Jail Contract	234,648	258,114	283,926	283,926	283,926	283,926	283,926	474,904	495,204	578,008	591,408	390,000
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

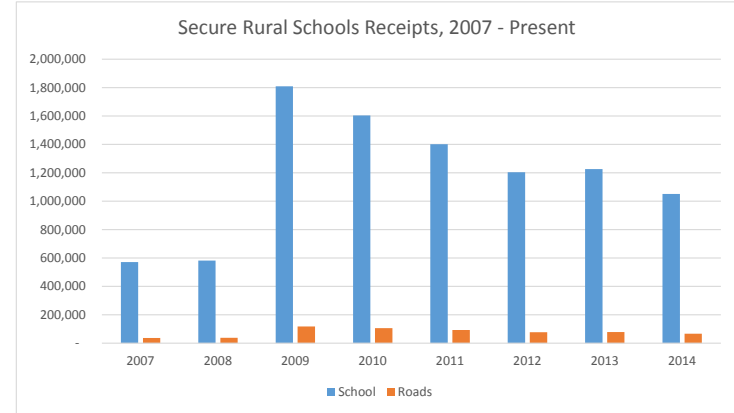
EXPENSE TYPE (CORRECTIONS)

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

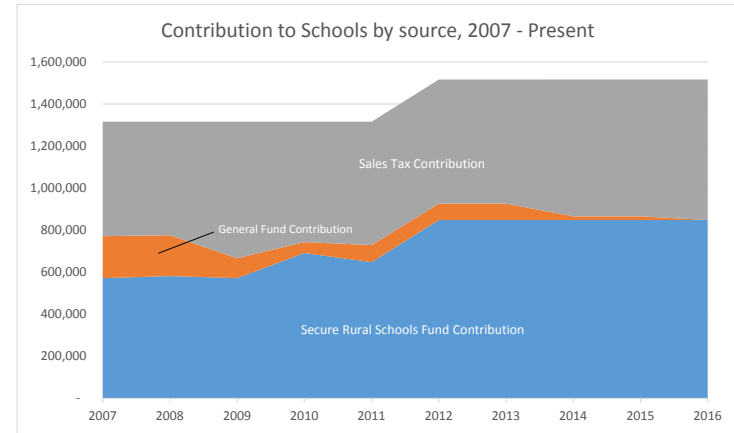
FEDERAL REVENUE SOURCES
CITY AND BOROUGH OF WRANGELL



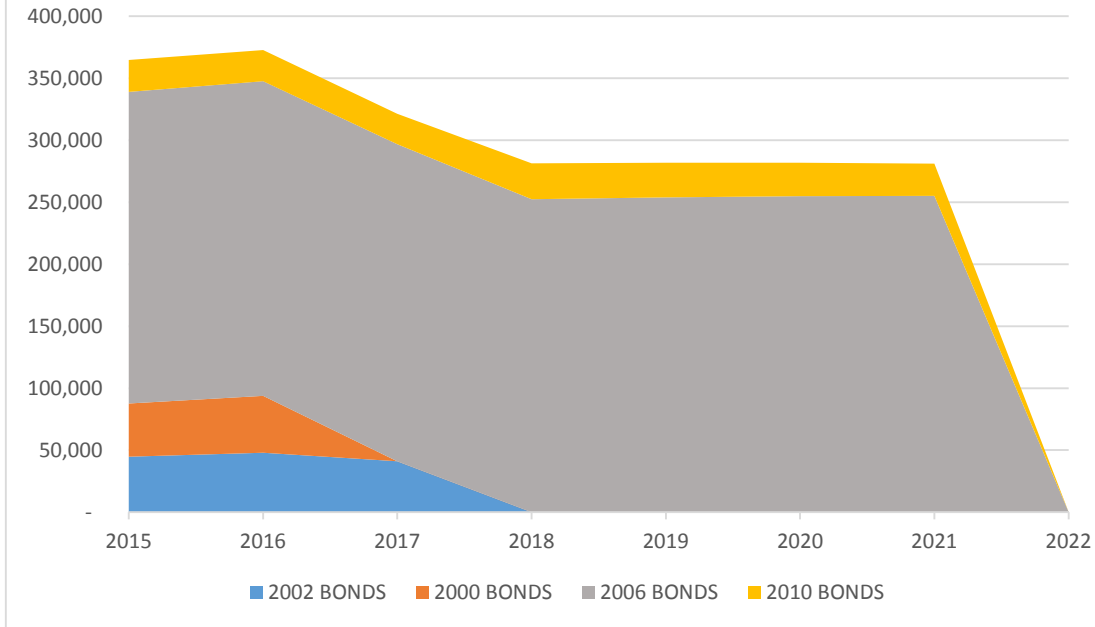
2005	204,810
2006	183,449
2007	184,673
2008	185,955
2009	683,103
2010	385,430
2011	358,387
2012	402,855
2013	396,589
2014	422,201
2015	390,000 (est.)
2016	390,000 (est.)



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



General Obligation School Bond Payments, 2015 -2022
CITY AND BOROUGH OF WRANGELL



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

Finance Department	Wages	Vacation	Overtime	Gross Wages	SBS &		LIFE INS.	HEALTH (NET)	Worker's Comp.	BUDGETED BENEFITS
					MEDICARE 7.65%	PERS 37.00%				
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
Totals	229,381	8,329	7,160	244,869	18,733	90,602	900	76,192	1,852	188,278
Administration										
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
Totals	220,470	12,970	-	233,440	17,858	32,654	360	26,789	1,179	78,840
Borough Clerk & Assembly	69,507	1,993	-	71,500	5,470	26,455	180	24,311	354	56,770
Fire Department										
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
Totals	84,199	3,271	11,000	98,470	7,530	34,954	360	34,468	7,768	85,080
Police Department										
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
Totals	500,862	24,658	48,000	573,520	43,874	212,203	1,440	131,377	17,976	406,870

	Wages	Vacation	Overtime	Gross Wage	SBS/Medicare	PERS 37%	Life ins.	Health ins.	Worker's C.	BENEFITS
Corrections & 911 Dispatch										
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
Totals	273,950	13,040	45,000	331,990	25,397	122,836	1,080	100,213	11,653	261,180
CUSTODIAN - PSB & CITY HALL	17,600	670	710	18,980	1,452	7,023	180	26,789	1,126	36,569
Garage										
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
Totals	115,303	6,097	7,500	128,900	9,861	47,693	360	40,624	7,352	105,890
Public Works										
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
Totals	407,044	16,115	25,000	448,160	34,284	165,819	1,261	111,774	12,272	325,410
Library										
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
Totals	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
Nolan Center										
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
Totals	124,680	3,740	500	128,920	9,826	28,224	360	10,214	982	49,605
Parks & Recreation										
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
Totals	173,227	3,233	2,000	178,460	13,610	43,645	540	29,090	9,185	97,920
Sewer Department										
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
Totals	104,368	5,103	6,000	115,470	8,833	42,724	360	52,447	4,226	108,590
Sanitation Department										
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
Totals	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
Light Generation										
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
Totals	175,815	7,405	3,500	186,720	14,284	69,086	540	47,216	6,844	137,970

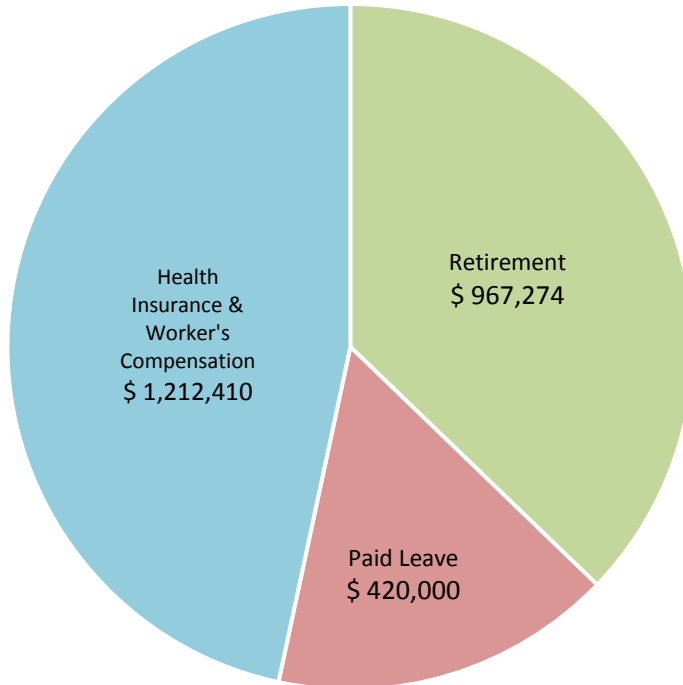
Light Distribution										
GROUNDSMAN & METER READER	40,352	2,309	1,500	44,161	3,378	16,340	180	10,214	2,137	32,249
ELECTRICAL LINEMAN	78,020	2,981	3,000	84,001	6,426	31,080	180	30,353	3,897	71,936
ELECTRICAL LINEMAN	60,350	1,728	2,500	64,578	4,940	23,894	180	18,473	2,950	50,437
ELECTRICAL LINE FOREMAN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

Water Department										
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
Totals	61,748	2,742	7,500	71,990	5,504	25,036	180	30,353	2,477	63,550

Harbor Department										
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
Totals	251,803	10,157	3,250	265,210	20,278	92,578	900	96,099	16,366	226,220

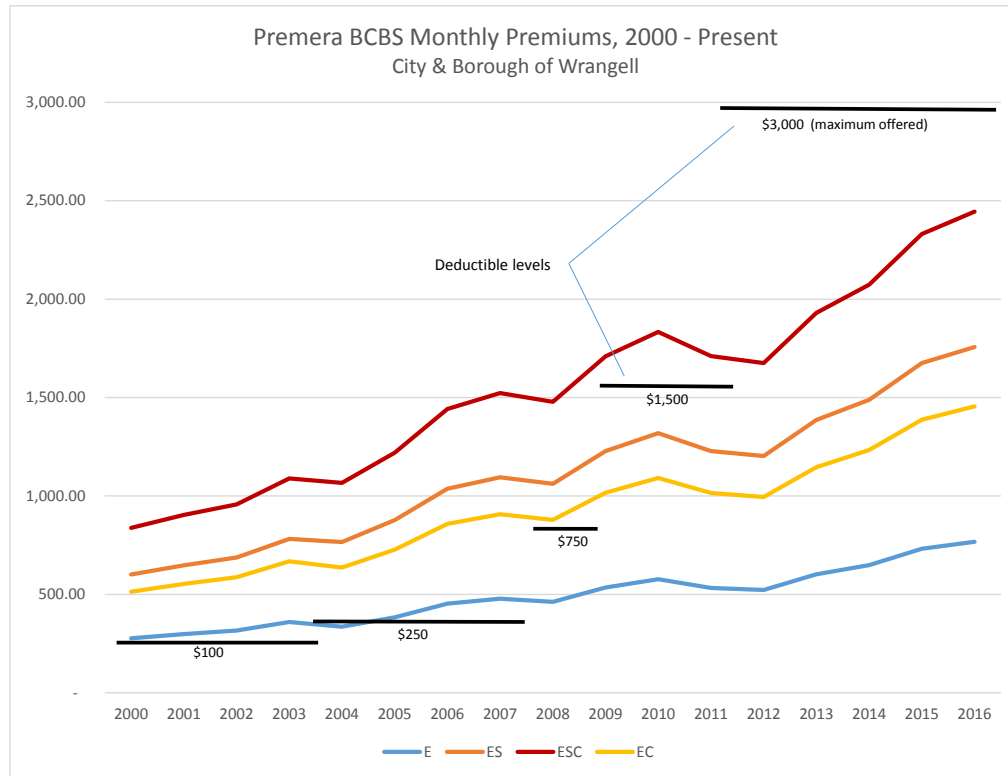
Marine Service Center										
MARINE SERVICE CENTER TEAM LEAD	57,358	3,282	4,000	64,640	4,945	23,917	180	30,353	4,462	63,856
FILL-IN AND TEMPORARY LABOR	19,360	-	-	19,360	1,481	-	-	-	1,333	2,814
Totals	76,718	3,282	4,000	84,000	6,426	23,917	180	30,353	5,795	66,670

Personnel Benefits
 City and Borough of Wrangell
 2016 Fiscal Year Estimates



<u>Benefit</u>	<u>Employer Annual Cost</u>
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
Total	2,599,687.75

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



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

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

GENERAL FUND SUMMARY

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 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
GENERAL FUND REVENUES				
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
TOTAL REV. & TRANSFERS	6,029,215	5,904,526	5,975,837	5,820,841
TOTAL FUNDS AVAILABLE	11,444,002	11,793,561	12,116,756	11,856,558

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED
GENERAL FUND APPROPRIATIONS				
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
TOTAL EXPEND. & TRANSFERS	5,303,083	6,187,483	6,081,039	5,797,834
JUNE 30TH FUND BALANCE	6,100,389	5,565,548	5,995,187	6,018,598
RESERVED BALANCE (CAMP./LIBR)	40,530	35,693	40,530	40,126
TOTAL EXP., TRANSF. & RESERVES	11,444,002	11,788,724	12,116,756	11,856,558

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

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED
FUNDS AVAILABLE JULY 1ST	5,414,787	5,889,035	5,414,787	6,035,717
GENERAL TAXES				
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
	3,340,752	3,311,078	3,341,323	3,398,500
LICENSES AND PERMITS				
4705 BUILDING PERMIT REVENUE	505	500	750	1,500
4720 DOG LICENSES REVENUE	1,830	2,000	1,800	2,500
	2,335	2,500	2,550	4,000
REVENUE FROM STATE & FED.				
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
	930,044	918,152	926,065	896,408
PAYMENT IN LIEU OF TAXES				
4050 IN LIEU OF TAXES REVENUE	422,200	350,000	390,000	390,000
	422,200	350,000	390,000	390,000
CHARGES FOR SERVICES				
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
	788,768	800,526	799,853	620,933

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED
FINES AND FORFEITURES				
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
	132,835	131,000	128,000	129,000
SALES AND LEASES				
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
	70,259	54,500	45,974	46,000
MICELLANEOUS REVENUES				
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
	24,950	26,770	25,000	26,000
TOTAL REVENUES	5,712,143	5,594,526	5,658,765	5,510,841
TRANSFERS FROM OTHER FUNDS				
4804 PERMANENT FUND	250,000	250,000	250,000	250,000
4905 TIMBER TAX FUND	67,072	60,000	67,072	60,000
TOTAL TRANSFERS	317,072	310,000	317,072	310,000
TOTAL REVENUES & TRANSFERS	6,029,215	5,904,526	5,975,837	5,820,841
TOTAL FUNDS AVAILABLE	11,444,002	11,793,561	11,390,624	11,856,558

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

FINANCE DEPARTMENT - 01.01.00	2013-2014	2014-2015	2014-2015	2015-2016	EXPLANATION
ACCOUNT NO. & DESCRIPTION	ACTUAL	APPROVED	REVISED	APPROVED	
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. Sewer - 10%; Sanitation - 4%; Light - 40%; Water - 13%; P&Z - 13%; Port - 14%
TOTAL FINANCE	372,487	424,650	418,724	432,258	

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 -
TOTAL ADMINISTRATION	425,658	477,390	487,923	416,330	

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

CLERK & ASSEMBLY -01.04.00	2013-2014	2014-2015	2014-2015	2015-2016	
ACCOUNT NO. & DESCRIPTION	ACTUAL	APPROVED	REVISED	APPROVED	EXPLANATION
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
TOTAL BOROUGH CLERK	168,618	173,120	168,535	171,340	

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

FIRE DEPARTMENT - 01.05.00	2013-2014	2014-2015	2014-2015	2015-2016	
ACCOUNT NO. & DESCRIPTION	ACTUAL	APPROVED	REVISED	APPROVED	EXPLANATION
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.
TOTAL FIRE DEPARTMENT	335,433	364,120	345,960	374,561	

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

POLICE - 01.07.00	2013-2014	2014-2015	2014-2015	2015-2016	
ACCOUNT NO. & DESCRIPTION	ACTUAL	APPROVED	REVISED	APPROVED	EXPLANATION
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)
TOTAL EXPENDITURES	1,068,319	1,223,650	1,144,270	1,215,031	
POLICE GENERATED REVENUE:					
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	
TOTAL GENERATED REVENUE	250,418	254,633	256,633	247,633	

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

CORRECTIONS - 01.09.00	2013-2014	2014-2015	2014-2015	2015-2016	
ACCOUNT NO. & DESCRIPTION	ACTUAL	APPROVED	REVISED	APPROVED	EXPLANATION
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
TOTAL CORRECTION EXPENDITURES	589,725	607,210	603,550	641,683	
GENERATED REVENUES - 01.00.00					
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
TOTAL DEPARTMENTAL REVENUE	578,010	591,408	591,408	423,000	

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

PUBLIC SAFETY BUILDING - 01.11.00	2013-2014	2014-2015	2014-2015	2015-2016	
ACCOUNT NO. & DESCRIPTION	ACTUAL	APPROVED	REVISED	APPROVED	EXPLANATION
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
TOTAL PUBLIC SAFETY BLDG. EXP	245,912	224,030	240,523	254,180	

PUBLIC SAFETY BUILDING GENERATED REVENUE:

STATE COURT RENTAL	69,473	71,285	71,285	72,710
--------------------	--------	--------	--------	--------

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

GARAGE - 01.14.00	2013-2014	2014-2015	2014-2015	2015-2016	
ACCOUNT NO. & DESCRIPTION	ACTUAL	APPROVED	REVISED	APPROVED	EXPLANATION
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	
TOTAL GARAGE EXPENDITURES	450,452	545,170	518,640	492,030	
CHARGED TO OTHER DEPTS.	(523,854)	(545,170)	(511,610)	(492,030)	
TOTAL GARAGE EXPENDITUES	(73,402)	-	7,030	-	
<u>GARAGE CHARGES TO OTHER DEPT.</u>					
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	
TOTALS	523,854	545,170	545,170	492,030	

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

PUBLIC WORKS - 01.16.00	2013-2014	2014-2015	2014-2015	2015-2016	
ACCOUNT NO. & DESCRIPTION	ACTUAL	APPROVED	REVISED	APPROVED	EXPLANATION
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
PUBLIC WORKS EXPENDITURES	727,867	748,440	818,020	818,010	
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.
TOTAL PUBLIC WORKS	263,918	308,440	266,970	268,010	

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

STREETS - 01.18.00	2013-2014	2014-2015	2014-2015	2015-2016	
ACCOUNT NO. & DESCRIPTION	ACTUAL	APPROVED	REVISED	APPROVED	EXPLANATION
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
TOTAL STREET DEPT. EXPEND.	454,809	493,150	503,650	493,965	

* 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 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED	EXPLANATION
LIBRARY EXPENDITURES - 01.20.00					
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 electricity 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	
TOTAL LIBRARY EXPENDITURES	298,793	303,440	298,095	289,190	

GRANTS:

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 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED	EXPLANATION
COMMUNITY PROMOTION - 01.24.00					
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
TOTAL COMMUNITY PROMOTION EXP	118,592	135,100	163,807	143,000	

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

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 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.
TOTAL P&Z EXPENDITURES	29,467	41,030	40,180	18,500	

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

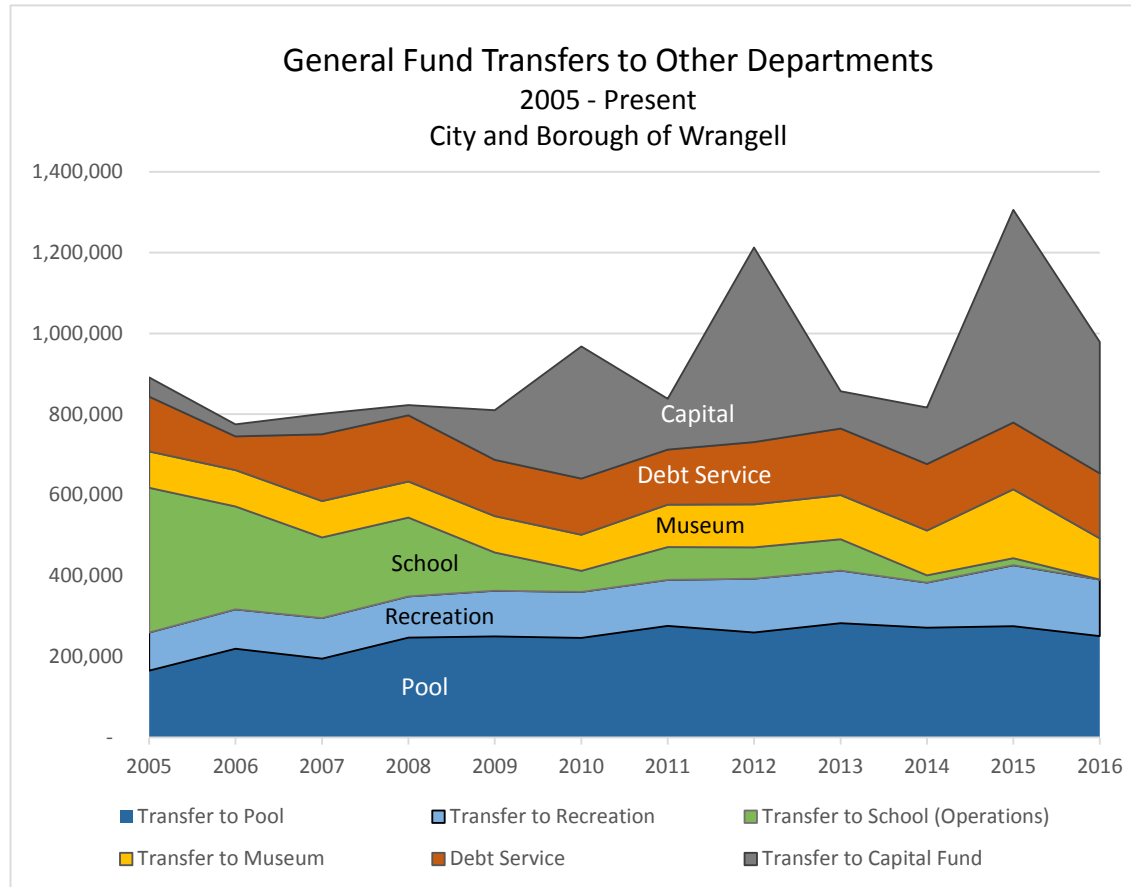
ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED	EXPLANATION
01.28.00					
5001 WAGES & SALARIES EXP.	16,918	22,000	22,000	16,000	5001 Parks wages (excludes cemetery)
5005 OVERTIME	757	2,000	2,000	2,000	5005 Occasional overtime for special projects
5201 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
TOTAL PARKS EXPENDITURES	54,561	67,688	67,688	62,318	

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

01.30.00 ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED	EXPLANATION
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
TOTAL CEMETERY EXPENDITURES	10,439	13,000	9,000	11,800	

This page is intentionally left blank

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 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED	EXPLANATION
01.34.00					
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.
TOTAL TRANSFERS TO OTHER FDS	829,122	1,331,465	1,315,134	1,005,669	

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

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED	Explanation
TRANSFERS AND REVENUES - 18.00.00					
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
TOTAL REV., TRANSFERS, & BAL	216,722	526,150	649,361	673,000	
APPROPRIATIONS - 18.01.00					
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
TOTAL CAPITAL EXPENDITURES	216,414	526,150	649,361	673,000	
FUND BALANCE	308	-	-	-	
TOTAL FUND BALANCE & EXP.	216,722	526,150	649,361	673,000	

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

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED
TRANSFERS AND REVENUES				
19.00.00				
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
TOTAL REVENUES & TRANSFERS	26,117	30,750	31,261	31,580
TOTAL REVENUE, TRANSF, RESEV.	35,383	39,043	39,554	39,873

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED
EXPENDITURES				
19.05.00				
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
TOTAL EXPENDITURES	27,090	30,750	31,261	31,580

JUNE 30TH BALANCES:

YOUTH COURT - DONATIONS	8,293	8,293	8,293	8,293
TOTAL EXPEND. & RESERVES	35,383	39,043	39,554	39,873

NOLAN CENTER SUMMARY

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED
OPERATING FUNDS AVAILABLE 7/1	68,122	53,349	53,349	87,445
REVENUES:				
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
TOTAL REVENUES	402,726	367,590	371,080	358,000
TOTAL REVENUES & TRANSFERS	470,848	367,590	371,080	445,445

DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED
EXPENDITURES:				
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
TOTAL EXPENDITURES	417,499	416,393	336,984	357,996
TOTAL FUNDS AVAILABLE 6/30	53,349	4,546	87,445	87,449
TOTAL EXPENDITURES & RESERVES	470,848	420,939	424,429	445,445

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

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED	EXPLANATION
MUSEUM REVENUES - 21.01.00					REVENUES:
4107 PERS STATE CONTRIBUTION	8,476	8,663	-	-	4107 State portion's contribution to PERS unfunded liability
4310 MUSEUM ADMISSIONS	17,202	12,000	17,000	22,000	4310 Museum admission revenue
4312 MUSEUM GIFT SHOP	81,060	85,000	78,000	80,000	4312 Museum gift shop sales revenue
4314 MISC. REVENUES	-	500	600	-	4314 Miscellaneous/one-time revenues
4805 DONAT.- BARNES INT.	89	-	-	-	4805 Interest income from Barnes Trust
4450 NOLAN ENDOWMENT	22,770	-	-	-	4450 Annual distribution from Nolan Endowment
4460 FRIENDS ANNUAL CONTRIB.	-	3,000	3,000	3,000	4460 Annual contribution pledged by Friends of the Museum
4901 TRANSFER FROM GEN. FUND	119,520	121,980	121,980	58,000	4901 Transfer from General Fund to support Museum Operations
4520 MUSEUM COMPUTER GRANT	-	-	1,390	-	
TOTAL REVENUES & TRANSFERS	249,117	231,143	221,970	163,000	
APPROPRIATIONS - 21.01.00					EXPENDITURES:
5001 WAGES AND SALARIES	67,778	60,000	26,400	27,600	5001 Wages/salaries for Museum staff
5010 CASUAL LABOR	17,982	24,000	24,000	14,520	5010 Part-time help of several staff
5201 BENEFITS	41,204	42,930	8,950	9,000	5201 Retirement, insurance, worker's compensation
5301 TRAVEL AND TRAINING EXP.	-	1,500	900	1,000	5301 Travel cost for required meetings and/or trainings
5601 TELEPHONE EXPENSE	-	500	-	-	5601 Museum share of Nolan Building telephone expense
5801 POSTAGE EXPENSE	-	200	200	200	5801 Postage for Museum-related mailings
5810 MATERIALS AND SUPPLIES EXP	4,098	3,000	2,000	3,000	5810 Miscellaneous Museum supplies
5812 GIFT STORE INVENTORY	52,157	30,000	30,000	40,000	5812 Gift store inventory purchased for resale
5816 PROGRAMMING	1,627	1,500	-	500	5816 Programs for the public
5840 BOOKS, SUBSCRIPTIONS, DUES	-	500	250	500	5840 Professional dues/subscriptions related to the Museum
5850 CREDIT CARD EXPENSE	2,270	2,000	2,500	2,500	5850 Credit card processing fees charged by bank
5860 COLLECTION MANAGEMENT	1,552	1,500	1,500	1,500	5860 Care & conservation of items, purchase of new items, etc.
5905 EQUIPMENT REPAIR & MAINT	(120)	500	-	500	5905 Computer, copier, miscellaneous equipment maintenance
6005 PUBLICATIONS EXPENSE	558	1,000	800	1,000	6005 Promotional advertising for Museum
6205 INSURANCE ON LOANED ART.	-	200	-	500	6205 Insurance on loaned artifacts - required on borrowed items
6500 FIXED ASSETS	-	-	-	-	6500 New fixed asset/capital purchases
6520 MUSEUM COMPUTER GRANT	-	-	1,390	-	6520 Mini-grant to purchase a new computer
6550 RASMUSON GRANT	-	-	-	-	6550 Artifact acquisition costs required by Barnes Trust
7107 ALLOCATED BUILDING EXP.	57,970	61,706	57,622	57,486	7107 Allocated from Nolan Building budget
TOTAL EXPENDITURES	247,076	231,036	156,512	159,806	

*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 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED	EXPLANATION
CIVIC CENTER REVENUES - 21.03.00					REVENUES:
4107 PERS REVENUE	8,881	7,447	7,450	8,140	4107 State portion of PERS unfunded liability
4300 CIVIC CENTER EQUIP. RENTALS	10,805	6,000	15,000	10,000	4300 Civic Center equipment rental revenue
4320 CIVIC CENTER RENTAL FEES	14,693	15,000	17,000	15,000	4320 Civic Center Hall rental revenue
4450 NOLAN ENDOWMENT	119,230	100,000	100,000	100,000	4450 Annual distribution of Nolan Endowment
4470 TRANSF FROM TRANSIENT TAX		8,000	8,000	10,000	4470 Transient Tax Fund contribution for inquiry mailings
7901 TRANSFER FROM GEN. FUND		48,000	48,000	49,200	7901 General Fund support authorized when Nolan Center opened (originally \$90,000 adjusted upward for cost of living)
TOTAL REVENUES & TRANSFERS	153,609	184,447	195,450	192,340	
APPROPRIATIONS - 21.03.00					APPROPRIATIONS - 21.03.00
5001 WAGES AND SALARIES	48,297	50,900	51,000	53,560	5001 Civic Center Director salary, including vacation
5005 OVERTIME	467	500	800	500	5005 Infrequent overtime for special projects/events.
5010 CASUAL LABOR	6,043	8,000	8,000	14,520	5010 Various part-time labor for help as needed
5201 BENEFITS	35,395	32,200	36,000	38,220	5201 FICA/SBS, PERS retirement, health insurance, worker's comp., etc.
5301 TRAVEL AND TRAINING EXP.	1,367	6,350	3,000	3,000	5301 Travel and training expenses for required meetings
5801 POSTAGE EXPENSE	59	300	50	100	5801 Postage for Nolan Center mailings
5810 MATERIALS AND SUPPLIES EXP	5,763	6,400	8,000	6,400	5810 Southeast Conference, breakfasts, and other activities
5840 BOOKS, SUBSRIPTIONS, DUES	1,440	1,000	1,000	1,000	5840 Books/subscriptions/dues
6005 PROMOTION/PUBLICATIONS	15,817	18,000	15,000	18,000	6005 Promotional advertisement for Nolan Center/Museum
7107 ALLOCATED BUILDING EXP.	55,775	61,706	57,622	57,486	7107 Allocated from Nolan Building at year end
TOTAL EXPENDITURES	170,423	185,356	180,472	192,786	

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

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED	EXPLANATION
NOLAN BUILDING EXPENDITURES - 21.05.00					
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 reequipment
6205 PROPERTY INSURANCE EXP.	3,268	5,000	5,000	7,450	6205 Allocation of property, liability, vehicle/equipment/other insurance
<hr/>					
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
<hr/>					
TOTAL EXPENDITURES	-	-	-	-	

SALES TAX FUND

CITY OF WRANGELL

FISCAL YEAR 2015-2016

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED
FUNDS AVAILABLE JULY 1				
STREETS	563,842	636,495	636,495	738,495
SCHOOLS, HEALTH, SANITATION	465,415	513,198	513,198	541,198
REVENUES				
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
TOTAL REVENUES	2,602,807	2,451,000	2,526,000	2,526,000
TOTAL REVENUES & RESERVES	3,632,064	3,600,693	3,675,693	3,805,693
STREETS EXPENDITURES (4%) - 22.01.00				
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
SCHOOLS, HEALTH, SAN. (28%) - 22.03.00				
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
GENERAL FUND TRANSFER (68%)				
TRANSFER TO GENERAL FUND	1,766,323	1,666,000	1,717,000	1,717,000
TOTAL EXPEND. & TRANSFERS	2,483,649	2,560,000	2,484,000	3,028,800
JUNE 30 RESERVE (STREETS)	636,495	535,495	738,495	240,495
JUNE 30 RESERVE (SCHOOLS,)	513,198	520,198	541,198	536,398
TOTAL EXPENDITURES & RESERVE	3,633,342	3,615,693	3,763,693	3,805,693

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 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED
	21,979	30,360	30,360	28,354
REVENUES - 23.00.00				
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
TOTAL REVENUES & TRANSFERS	81,494	88,100	72,650	77,100
TOTAL REV., TRANSFERS, & RESERV.	103,473	118,460	103,010	105,454
EXPENDITURES - 23.01.00				
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
TOTAL EXPENDITURES	73,113	83,927	74,656	81,234
JUNE 30TH RESERVE	30,360	34,532	28,354	24,220
TOTAL EXPENDITURES AND RESERV.	103,473	118,460	103,010	105,454

EXPLANATION

REVENUES - 23.00.00

4310	GROSS RECEIPTS FROM MOVIE ADMISSIONS
4320	GROSS REVENUE FROM CONCESSION SALES
4805	INTEREST EARNED ON RESERVES

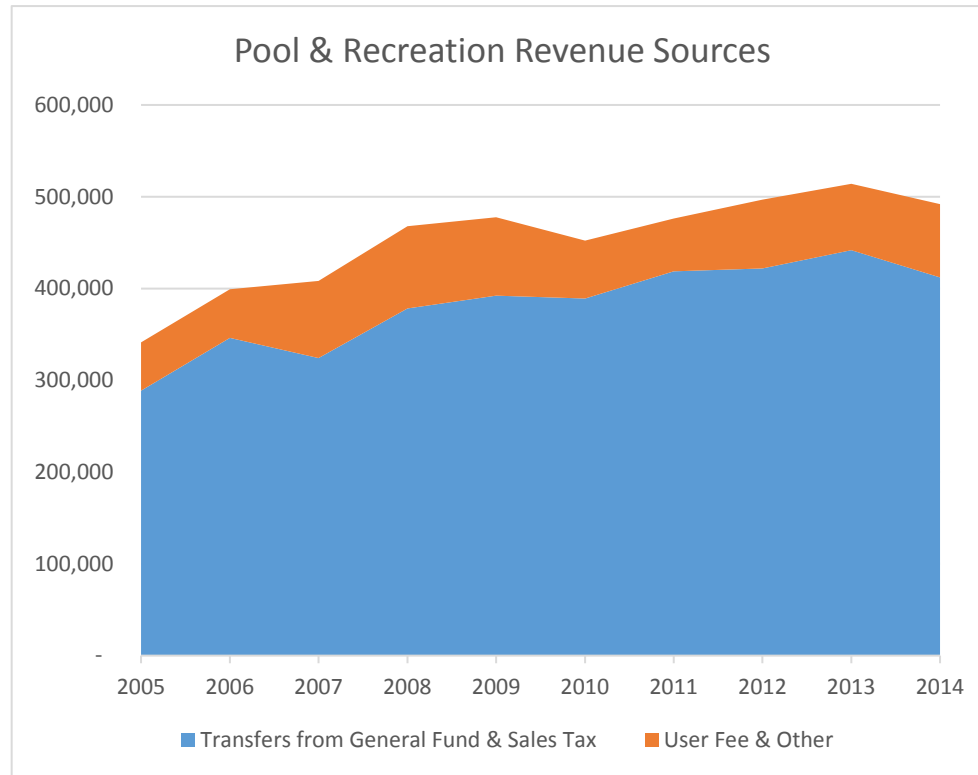
EXPENDITURES - 23.01.00

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

<u>ACCOUNT NO. & DESCRIPTION</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 APPROVED</u>	<u>2014-2015 REVISED</u>	<u>2015-2016 APPROVED</u>	<u>EXPLANATION</u>
FUNDS AVAILABLE JULY 1	1,009,839	1,009,840	1,009,840	1,009,840	
REVENUES - 24.01.00					24.01.00 SWIMMING POOL REVENUES
4107 PERS REVENUE	8,317	8,454	8,454	8,500	4107 STATE'S PORTION OF PERS UNFUNDED LIABILITY
4330 POOL USER FEES	39,051	30,000	30,000	40,000	4330 POOL USER FEES, PASSES, AND LEARN-TO-SWIM (SWIM LESSONS)
4340 RACQUET BALL FEES	84	100	-	-	4340 REVENUES COLLECTED FOR RACQUET BALL/COURT USE
4350 POOL RENTAL FEES	2,870	3,000	2,500	3,000	4350 POOL, LOCKER AND EQUIPMENT RENTAL REVENUE
4360 CONCESSIONS	82	-	75	-	4400 VENDING MACHINE REVENUE
4510 SAFETY GRANT REVENUE	925	-	942	-	4510 SAFETY GRANT REVENUE
4900 OTHER INCOME	1,475	-	-	-	4900 MISCELLANEOUS/INCIDENTAL OTHER REVENUES
4805 INTEREST INCOME	3,595	4,000	4,000	20,000	4805 INTEREST EARNED ON \$1 MILLION IN POOL RESERVES (VOTED TO BE RESTRICTED)
TOTAL REVENUES	56,399	45,554	45,971	71,500	
TRANSFERS FROM OTHER FUNDS					
4920 SALES TAX/SCHOOL FEE	29,000	29,000	29,000	29,000	4920 SALES TAX CONTRIBUTION TO COVER SCHOOL'S USE OF POOL
4925 GENERAL FUND	271,714	291,518	275,611	257,550	4925 GENERAL FUND CONTRIBUTION TO COVER ANNUAL LOSS FROM OPERATIONS
TOTAL TRANSFERS	300,714	320,518	304,611	286,550	
TOTAL REVENUES, TRANSFERS, AND RESERVES	1,366,952	1,375,912	1,360,422	1,367,890	
RECREATION DEPARTMENT - 24.03.00					RECREATION DEPARTMENT - 24.03.00
FUNDS AVAILABLE JULY 1	-	-	-	-	
4107 PERS REVENUE	8,317	8,454	8,454	8,500	4107 STATE'S PORTION OF PERS UNFUNDED LIABILITY
4300 USER FEES	14,486	8,000	15,000	14,000	4300 COMMUNITY CENTER USER FEES
4360 COMMUNITY CONTRACTOR	706	-	750	750	4360 COMMUNITY CONTRACTOR REVENUES
4370 OTHER MISC. REVENUES	-	-	-	-	4370 MISCELLANEOUS AND INCIDENTAL REVENUES
TOTAL REVENUES	23,509	16,454	24,204	23,250	
4925 GENERAL FUND TRANSFER	111,280	150,523	131,882	140,920	4925 GENERAL FUND CONTRIBUTION TO COVER ANNUAL LOSS FROM OPERATIONS
TOTAL REVENUES, TRANSFERS, AND RESERVE	134,789	166,977	156,086	164,170	

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

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED	EXPLANATION
POOL EXPENDITURES - 24.01.00					
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)
TOTAL POOL EXPENDITURES	357,112	366,072	350,582	358,050	
JUNE 30 RESERVE	1,009,840	1,009,840	1,009,840	1,009,840	
TOTAL POOL EXPENDITURES & RESERVE	1,366,952	1,375,912	1,360,422	1,367,890	

RECREATION DEPARTMENT

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED	EXPLANATION
RECREATION REVENUES - 24.03.00					
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	
TOTAL RECREATION EXPENDITURES	134,788	166,638	156,086	164,170	

BOROUGH ORGANIZATIONAL FUND

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED	EXPLANATION
FUNDS AVAILABLE JULY 1ST	312,498	312,498	312,498	312,498	
25.00.00 - REVENUES					
4400 ORGANIZATION FUNDING	-	-	-	-	
4805 INTEREST INCOME	-	-	-	-	
TOTAL REVENUES & TRANSFERS	-	-	-	-	
TOTAL REV., TRANSFERS, & RESERV.	312,498	312,498	312,498	312,498	
APPROPRIATIONS - 25.01.00					
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 MAPPING EXPENSE	-	5,000	-	-	
TOTAL EXPENDITURES	-	5,000	-	-	
JUNE 30TH RESERVE	312,498	307,498	312,498	312,498	
TOTAL EXPENDITURES AND RESERV.	312,498	312,498	312,498	312,498	

THE ONLY FUNDS BUDGETED FROM THE BOROUGH ORGANIZATIONAL FUND AT THIS TIME INCLUDE MAPPING EXPENSES. THE PLAN FOR THE REMAINING FUNDS WILL BE FOR FUTURE LAND ENTITLEMENT, SURVEYING AND OTHER COSTS.

TRANSIENT TAX FUND (CVB)

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

ACCOUNT NO. & DESCRIPTION	2013-2014	2014-2015	2014-2015	2015-2016	EXPLANATION
	ACTUAL	APPROVED	REVISED	APPROVED	
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	
REVENUES - 28.00.00					
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
TOTAL REVENUES & RESERVES	191,383	180,170	230,585	179,735	
APPROPRIATIONS - 28.01.00					
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
TOTAL TRANSIENT TAX EXPENDITURES	52,213	61,650	94,100	56,100	
CVB JUNE 30 RESERVE	62,501	41,851	70,751	57,901	
CPV JUNE 30 RESERVE	76,669	76,669	65,734	65,734	
TOTAL EXPENDITURES & RESERVE	191,383	180,170	230,585	179,735	

SECURE RURAL SCHOOLS FUND

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

<u>ACCOUNT NO. & DESCRIPTION</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 APPROVED</u>	<u>2014-2015 REVISED</u>	<u>2015-2016 APPROVED</u>	<u>EXPLANATION</u>
FUNDS JULY 1ST	3,716,667	3,930,990	3,930,990	3,969,210	
REVENUES - 30.00.00					
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
TOTAL REVENUES	1,129,883	946,708	946,708	819,838	
TOTAL REVENUES & RESERVES	<u>4,846,550</u>	<u>4,877,698</u>	<u>4,877,698</u>	<u>4,789,048</u>	
APPROPRIATIONS - 30.01.00					
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
TOTAL TRANSFERS	915,560	908,488	908,488	898,488	
SCHOOL FUND RESERVE AT JUNE 30TH	3,930,990	3,969,210	3,969,210	3,890,560	
TOTAL RESERVE & EXPENDITURES	<u>4,846,550</u>	<u>4,877,698</u>	<u>4,877,698</u>	<u>4,789,048</u>	

* 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.

ECONOMIC RECOVERY FUND

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED
FUNDS AVAILABLE JULY 1	517,527	418,085	418,085	419,085
REVENUES - 36.00.00				
4805 INTEREST INCOME	1,474	1,000	1,000	1,000
TOTAL REVENUES & RESERVES	519,001	419,085	419,085	420,085
APPROPRIATIONS - 36.03.00				
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	-	-	-	-
TOTAL ECONOMIC RECOVERY FUND EXP	100,916	10,000	-	-
JUNE 30 RESERVE	418,085	409,085	419,085	420,085
TOTAL EXPENDITURES & RESERVE	519,001	419,085	419,085	420,085

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

<u>ACCOUNT NO. & DESCRIPTION</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 APPROVED</u>	<u>2014-2015 REVISED</u>	<u>2015-2016 APPROVED</u>	<u>EXPLANATION</u>
FUNDS AVAILABLE JULY 1	6,544,319	7,206,997	7,206,997	7,188,437	
REVENUES - 08.00.00					
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
TOTAL REVENUES	913,118	296,440	216,440	266,440	
TOTAL FUNDS AVAILABLE	7,457,437	7,503,437	7,438,437	7,472,877	
APPROPRIATIONS - 08.01.00					
MISC SEAFOODS INDUSTRY COSTS	440	-	-	-	
6205 INSURANCE	-	-	-	4,130	
7001 TRANSFER TO GENERAL FUND	250,000	250,000	250,000	250,000	
TOTAL TRANSFERS & EXP.	250,440	250,000	250,000	254,130	
JUNE 30 RESERVE	7,206,997	7,253,437	7,188,437	7,218,747	
TOTAL TRANSFER & RESERVE	7,457,437	7,503,437	7,438,437	7,472,877	
					NOTE: TRAVEL LIFT BORROWED \$235,804 TO BE PAID BACK OVER 10 YEARS AT 0% INTEREST FROM REVENUES GENERATED AT THE TRAVEL LIFT.
					JUNE 30, 2011 BALANCE DUE FROM PORT <u>164,566</u>
					2012 FISCAL YEAR PAYMENT (23,580)
					2013 FISCAL YEAR BUDGET (23,580)
					2014 FISCAL YEAR BUDGET (23,580)
					2015 FISCAL YEAR BUDGET (23,580)
					<u>2016 FISCAL YEAR BUDGET (23,580)</u>
					JUNE 30, 2015 BALANCE DUE FROM PORT <u>46,666</u>

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

REVENUES - 16.00.00

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

STATE REIMBURSEMENT CALCULATION

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

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

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 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.				
TOTAL EXPENDITURES	372,050	367,075	369,675	359,143
TOTAL EXP. & RESERVES	372,050	367,075	369,675	359,143

RESIDENTIAL CONSTRUCTION FUND

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

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

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.

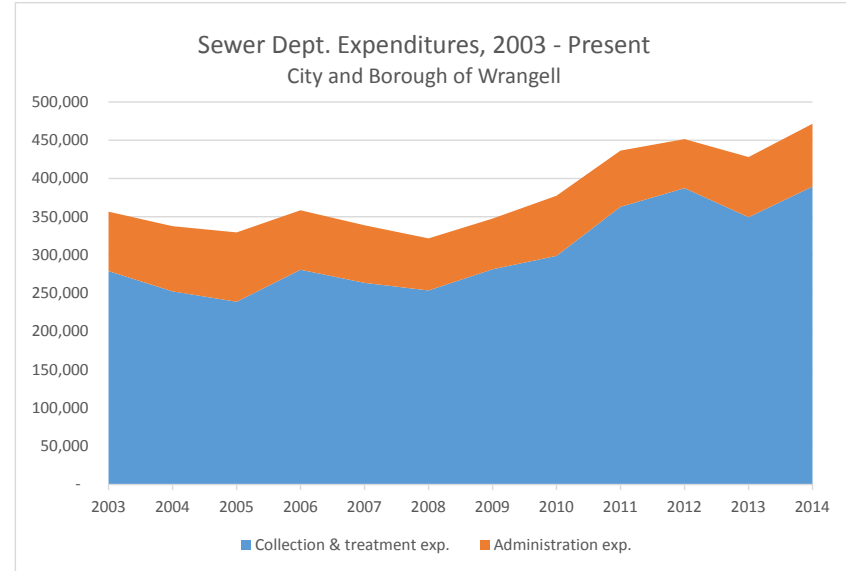
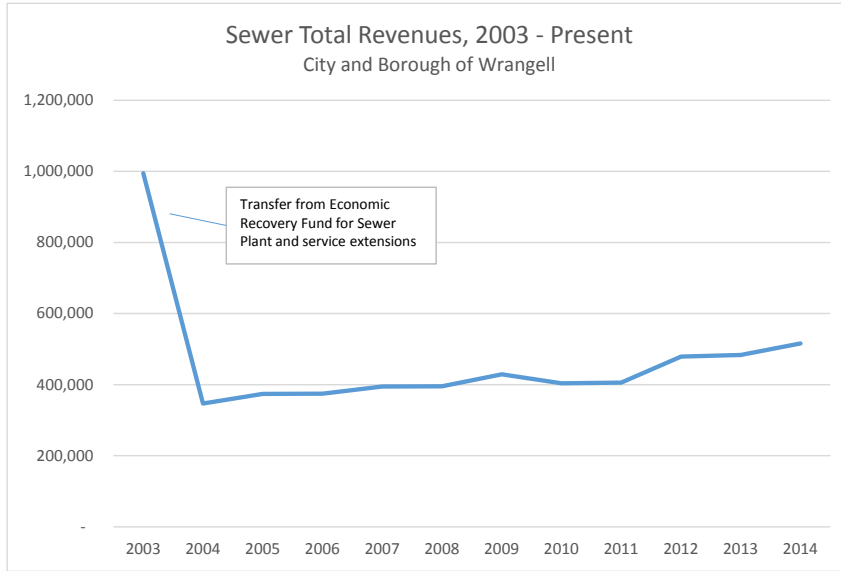
INDUSTRIAL CONSTRUCTION FUND

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

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

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 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED	EXPLANATION
CASH & INVESTMENTS, JULY 1st	250,066	296,314	269,582	354,542	
<hr/>					
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
<hr/>					
TOTAL REVENUES	576,420	523,020	615,275	940,056	
<hr/>					
TOTAL REVENUES, TRANSFERS AND RESERVES	826,486	819,334	884,857	1,294,598	

SEWER COLLECTION AND TREATMENT

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED	EXPLANATION
EXPENDITURES - 20.01.00					
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
TOTAL EXPENDITURES	491,759	409,540	490,425	915,160	

SEWER ADMINISTRATION

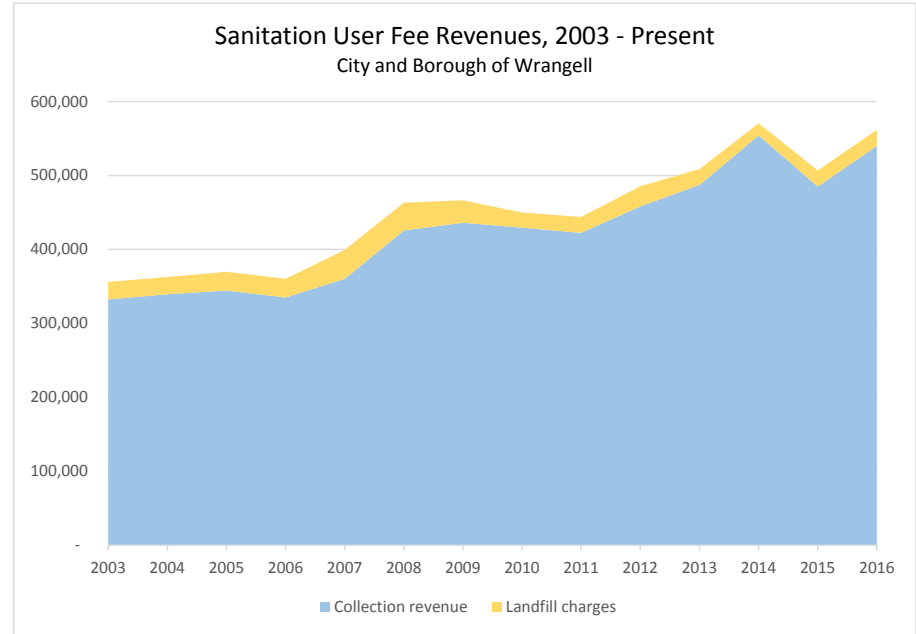
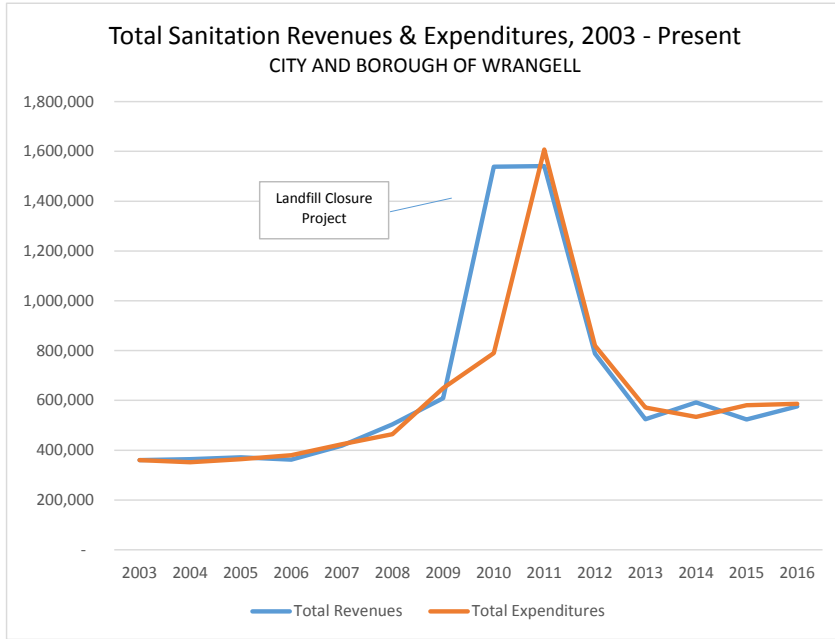
CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED	EXPLANATION
EXPENDITURES - 20.03.00					
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. FOR ALL THE SERVICES PERFORMED ON BEHALF OF THE SEWER DEPT.
TOTAL EXPENDITURES-ADMIN.	38,413	39,890	39,890	28,220	
TOTAL SEWER EXPENDITURES	530,172	449,430	530,315	943,380	
SEWER FUND SUMMARY:					
JULY 1 RESERVES	250,066	296,314	269,582	354,542	
REVENUES	576,420	523,020	615,275	940,056	
EXPENDITURES	530,172	449,430	530,315	943,380	
JUNE 30 BALANCE	296,314	369,904	354,542	351,218	

This page is intentionally left blank

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 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED	EXPLANATION
CASH & INVESTMENTS, JULY 1st	-	82,423	44,994	13,106	
REVENUES - 34.00.00					
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
TOTAL REVENUES	583,726	571,790	523,862	575,863	
TOTAL REVENUES, TRANSFERS AND RESERVES	583,726	654,213	568,856	588,968	

*** 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

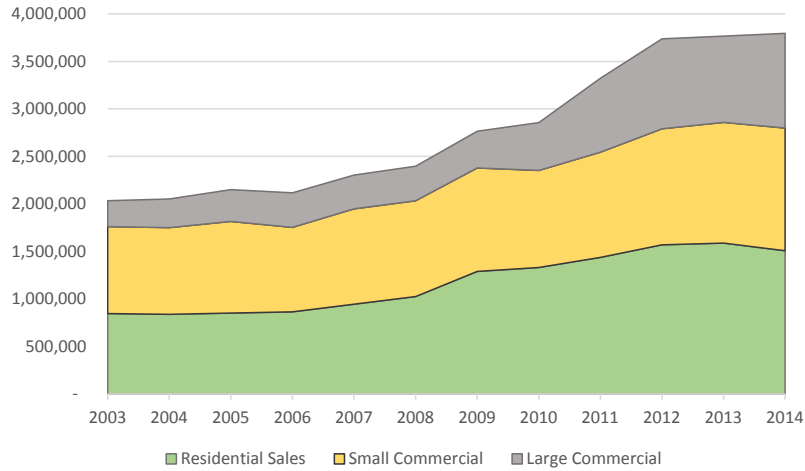
FISCAL YEAR 2015-2016

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED
COLLECTION EXPENDITURES - 34.01.00				
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
TOTAL COLLECTION	133,492	135,810	140,531	138,058
LANDFILL - 34.03.00				
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
TOTAL LANDFILL	367,811	382,040	415,219	412,370
TOTAL SANITATION EXPENDITURES	501,303	517,850	555,750	550,428
JUNE 30 RESERVE	82,423	136,363	13,106	38,541
TOTAL RESERVE AND EXPENDITURES	583,726	654,213	568,856	588,968

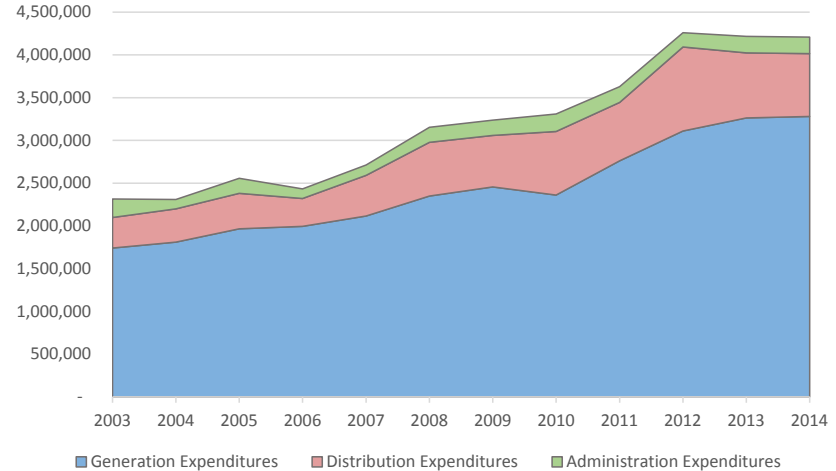
EXPLANATION
COLLECTION - 34.01.00
5001 GARBAGE COLLECTORS WAGES, INCLUDES VACATION
5005 OVERTIME, DOUBLE-TIME, CALL-OUTS, CALLBACKS, SHIFT DIFFERENTIALS
5201 HEALTH INSURANCE, RETIREMENT, SBS, MEDICARE, WORKER'S COMPENSATION
5810 MISCELLANEOUS ITEMS PURCHASED
5812 ALLOCATED TO SANITATION FOR ACCEPTANCE OF UTILITY PAYMENTS BY CREDIT CARD
5855 COST TO BUY REPLACEMENT DUMPSTERS. 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

EXPLANATION
LANDFILL - 34.03.00
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
Total	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
Total	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 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED	EXPLANATION
CASH & INVESTMENTS, JULY 1st	762,197	1,043,064	948,736	1,160,149	
REVENUES - 70.00.00					
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	-	-	-	
TOTAL REVENUES	4,395,878	4,265,320	4,342,158	4,130,280	
TOTAL REVENUES, TRANSFERS AND RESERVES	5,158,075	5,308,384	5,290,894	5,290,429	

LIGHT GENERATION DEPARTMENT

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

ACCOUNT NO. & DESCRIPTION	2013-2014	2014-2015	2014-2015	2015-2016	EXPLANATION
	ACTUAL	APPROVED	REVISED	APPROVED	
GENERATION EXPENDITURES - 70.01.00					
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
TOTAL GENERATION EXPENSES	3,263,235	3,311,445	3,286,250	3,236,740	

LIGHT DISTRIBUTION DEPARTMENT

CITY AND BOROUGH OF WRANGELL

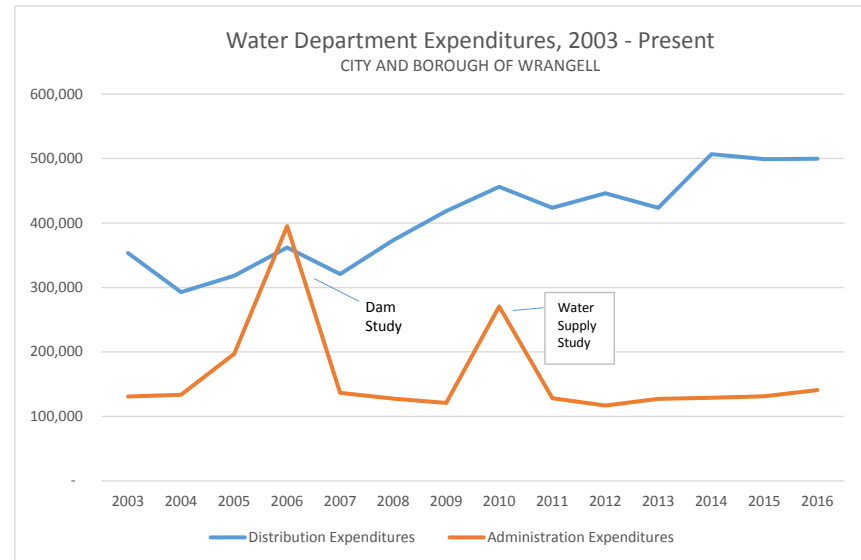
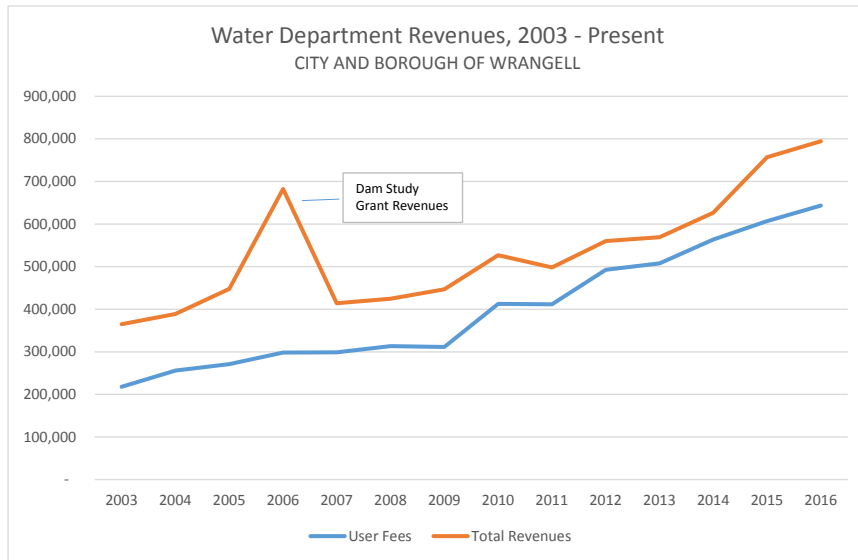
FISCAL YEAR 2015-2016

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED	EXPLANATION
DISTRIBUTION EXPENDITURES - 70.03.00					
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	
TOTAL GENERATION EXPENSES	659,398	791,810	728,195	733,150	

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

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED	EXPLANATION
ADMINISTRATION EXPENDITURES - 70.05.00					
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.
TOTAL ADMINISTRATION EXPENSES	192,378	171,800	116,300	126,670	
TOTAL LIGHT FUND EXPENDITURES	4,115,011	4,275,055	4,130,745	4,096,560	
JUNE 30 RESERVE	1,043,064	1,033,329	1,160,149	1,193,869	
TOTAL EXPENDITURE & RESERVE	5,158,075	5,308,384	5,290,894	5,290,429	

This page is intentionally left blank



	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 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED	EXPLANATION
CASH & INVESTMENTS, JULY 1st	439,641	480,158	461,822	588,226	
REVENUES - 72.00.00					
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 THE DEC LOAN SO THAT ALL OF THE DEBT PAYMENTS ARE MADE FROM THIS SOURCE OF FUNDS AT NO ADDITIONAL COST TO RATEPAYERS
TOTAL WATER REVENUES & TRANS	626,320	725,303	756,961	794,486	
TOTAL REVENUES & RESERVE	1,065,961	1,205,461	1,218,783	1,382,712	

WATER DISTRIBUTION & ADMINISTRATION

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

ACCOUNT NO. & DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED
DISTRIBUTION 72.01.00				
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
TOTAL DISTRIBUTION	454,583	524,900	499,170	499,340
ADMINISTRATION 72.03.00				
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	-
TOTAL ADMINISTRATION EXPENSES	131,220	134,137	131,387	30,140
TOTAL WATER EXPENDITURES	585,803	659,037	630,557	529,480
JUNE 30 RESERVE	480,158	546,424	588,226	853,232
TOTAL DISTRIBUTION, ADMIN., AND RESERVE	1,065,961	1,205,461	1,218,783	1,382,712

EXPLANATION	
DISTRIBUTION	
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

ADMINISTRATION	
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

This page is intentionally left blank

PORT FUND SUMMARY

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2015-2016

DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED
FUNDS AVAILABLE JULY 1ST				
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
TOTAL RESERVES JULY 1ST	1,980,057	2,925,889	2,925,889	4,195,496
REVENUES/TRANSFERS				
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
TOTAL REVENUES	2,249,975	1,822,353	3,359,338	1,907,901
TOTAL REVENUES & RESERVES	4,230,032	4,748,242	6,285,227	6,103,397

DESCRIPTION	2013-2014 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED
EXPENDITURES/TRANSFERS				
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	-	-	-	-
TOTAL EXPENDITURES	1,304,143	1,385,540	1,389,731	1,512,667
RESERVES AT JUNE 30TH				
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
TOTAL RESERVES	2,925,889	3,362,702	4,895,496	4,590,730
TOTAL RESERVES & EXPEND.	4,230,032	4,748,242	6,285,227	6,103,397

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

ACCOUNT NO. & DESCRIPTION	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	APPROVED	REVISED	APPROVED
CASH & INVESTMENTS, JULY 1st	579,784	603,943	603,943	640,873
74.01.00 (REVENUES)				
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
TOTAL HARBOR REVENUES	910,504	880,139	969,064	920,360
TOTAL REVENUES & RESERVE	1,490,288	1,484,082	1,573,007	1,561,233
74.01.00 (EXPENDITURES)				
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
TOTAL HARBOR EXPENDITURES	886,345	881,778	932,134	908,873
RESERVE AT JUNE 30TH	603,943	602,304	640,873	652,360
TOTAL EXPENDITURES & RESERVE	1,490,288	1,484,082	1,573,007	1,561,233

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/SURPLUSD 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 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED
HARBOR REPLACEMENT FUND				
WRANGELL HARBORS CASH, JULY 1ST	711,207	1,403,627	1,403,627	2,295,176
MEYERS CHUCK REPLACEMENT RESERVE	-	-	-	700,000
74.02 REVENUES				
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
TOTAL HARBOR REVENUES	692,420	214,200	1,591,549	220,000
TOTAL REVENUES & RESERVE	1,403,627	1,617,827	2,995,176	3,215,176
74.02 EXPENDITURES				
6500 FLOAT REPLACEMENT EXPENDITURES	-	-	-	-
TOTAL HARBOR EXPENDITUES	-	-	-	-
HARBOR RESERVE AT JUNE 30TH	1,403,627	1,617,827	2,295,176	2,515,176
MEYERS CHUCK REPLACEMENT RESERVE	-	-	700,000	700,000
TOTAL EXPENDITURES & RESERVE	1,403,627	1,617,827	2,295,176	2,515,176
COMMERCIAL FISHING INFRASTRUCTURE FUND				
FUNDS AVAILABLE JULY 1ST	328,034	425,002	425,002	573,943
74.06 REVENUES				
TRANSFER FROM HARBOR	96,968	125,630	146,941	110,177
4805 INTEREST INCOME	-	2,000	2,000	1,500
TOTAL CFIF REVENUES	96,968	127,630	148,941	111,677
TOTAL REVENUES & RESERVE	425,002	552,632	573,943	685,620
74.06 EXPENDITURES				
6500 INFRASTRUCTURE EXPENSE	-	-	-	-
TOTAL CFIF EXPENDITUES	-	-	-	-
CFIF RESERVE AT JUNE 30TH	425,002	552,632	573,943	685,620
TOTAL EXPENDITURES & RESERVE	425,002	552,632	573,943	685,620

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 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED
FUNDS AVAILABLE JULY 1ST	267,672	307,728	307,728	396,957
74.03.00 (REVENUES)				
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	-	-	-
TOTAL PORT (DOCK) REVENUES	225,378	229,430	241,830	237,610
TOTAL REVENUES & RESERVE	493,050	537,158	549,558	634,567
74.03.00 (EXPENDITURES)				
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
TOTAL DOCK EXPENDITURES	185,322	230,860	152,601	293,782
DOCK RESERVE AS OF JUNE 30	307,728	306,297	396,957	340,785
TOTAL EXPENDITURES & RESERVE	493,050	537,158	549,558	634,567

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 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 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED
FUNDS AVAILABLE JULY 1ST	93,360	185,589	185,589	288,547
REVENUES - 74.04.00				
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
TOTAL REVENUE	324,705	370,954	407,954	418,254
TOTAL REVENUE & RESERVES	418,065	556,543	593,543	706,801

EXPENDITURES - 74.04.00				
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
TOTAL MARINE CENTER EXPEND.	232,476	272,902	304,996	310,012
MARINE TRAVEL LIFT 6/30 RESERVE	185,589	283,641	288,547	396,789
TOTAL EXPENDITURES & RESERVE	418,065	556,543	593,543	706,801

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 ACTUAL	2014-2015 APPROVED	2014-2015 REVISED	2015-2016 APPROVED	EXPLANATION
HARBOR ADMINISTRATION - 74.05.00					
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
TOTAL ADMINISTRATION EXPENSES	96,289	98,610	99,180	104,660	BILLING AND OPERATIONS
20% DOCK ALLOCATION	(22,146)	(22,680)	(19,836)	(20,932)	
20% TRAVEL LIFT ALLOCATION	(14,443)	(14,792)	(19,836)	(20,932)	
60% HARBOR ALLOCATION	(59,699)	(61,138)	(59,508)	(62,796)	
TOTALS	-	-	-	-	

BOND INDEBTEDNESS
BALANCES AS OF JUNE 30, 2015

GENERAL OIGATION BONDS	MATURITY	AMOUNT ISSUED	AMOUNT UNISSUED	OUTSTANDING BALANCE
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 Equipment	Fine Art	Liability	Travel Lift	Excess Marine	Homeland Security Boat	Marine Operators	Crime	Mechanical Breakdown Coverage	DEPARTMENT 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
TOTALS	30,204.08	61,860.00	11,048.69	498.00	33,666.00	4,050.00	4,400.00	5,060.00	10,810.00	1,350.00	2,700.26	165,647.03

**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 Assessed Value	Service Area Mill Rate	Outside / Differential 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