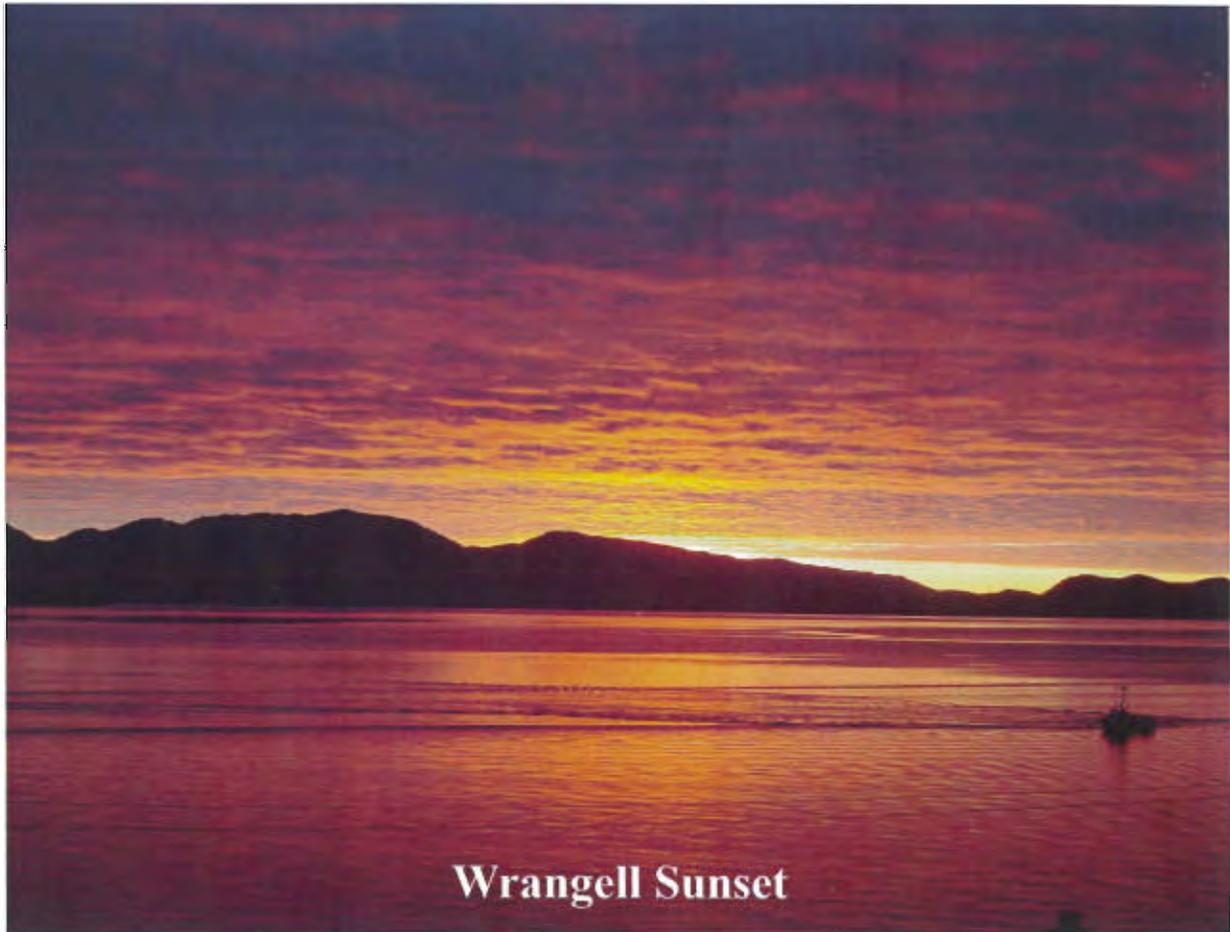


City and Borough of Wrangell, Alaska

Incorporated as a borough on May 30, 2008



2011-2012 Fiscal Year Approved Budget

Landfill Closure Completion July of 2011

Completion of Landfill Closure- The Landfill Closure has been a long term priority of both the City and Borough of Wrangell and the Alaska Department of Environmental Conservation (ADEC).

The current dump site was opened in the 1950's as an open dump and burn waste site. This practice continued until approximately 1998 when the city began shipping household garbage .

In 2000, the current transfer building was constructed to provide a dry place to load household garbage. Between 2000 and 2009 we still were able to put some refuse in the landfill. Since that time all refuse is required to be shipped other than some burnables such as wood and cardboard.

The current landfill closure resulted in the fact that the landfill was at capacity and did not meet ADEC regulations. Bob Caldwell, the former Public Works Director applied and received a grant in the amount of \$571,473

in 2006 to begin study and design of what would need to be done to comply with current regulations for a dump closure. We quickly discovered that the funding we had was not enough to complete the closure as the process was much more complex than first thought. Carl Johnson and Carol Rushmore applied and received additional fund-

ing from ADEC in the amount of \$997,000. In December of 2009 we had secured enough funding to bid the necessary work. Another piece of key funding to the project was in the amount of \$254,000 from the Alaska Department of Transportation and Public Facilities as a mitigation payment for work being done at the Wrangell Airport.

As of June 7th of 2011 this project was approximately 90% complete. The project is expected to be completed by July 15, 2011. One of the final elements of the project is to plant grass which will help hold the covering in place and provide an improved visual effect, especially from the water.

The design and inspection on this project was provided by R&M Engineering and the contractor performing the work was Southeast Earthmovers, Inc. Amber Al-Haddad and Carl Johnson have provided project over site and amber has provided inspection services in addition to those

done by R&M.

Thanks for the completion of this project needs to include the State of Alaska for the majority of the funding, the Borough Assembly for their support in this project and city staff for their work in securing funding and moving this project through the steps of engineering design and construction.



Landfill site before closure



Landfill site after closure

ACKNOWLEDGEMENTS

MAYOR

Jeremy M. Maxand

ASSEMBLY MEMBERS

Bill Privett
David Jack
Wilma Stokes

ASSEMBLY MEMBERS

Michael Symons
Pamella McCloskey
Tiffany Wilson

On behalf of

Tim Rooney, Borough Manager

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

Jeff Jabusch, Finance Director
Doug McCloskey, Police Chief
Carl Johnson, Public Works Superintendent
Kim Covalt, Parks and Recreational Director
Tim Bunes, Fire Chief
Kay Jabusch, Librarian
Megan Clark, Museum Director/Curator
Greg Meissner, Harbormaster
Steve Henson, Electrical Superintendent
Christie Jamieson, Borough Clerk
Carol Rushmore, Economic Development Planner
Terri Henson, Civic Center Manager
Kris Reed, Theater Manager

**2011-2012 Fiscal Year Budget
April 26th, 2011
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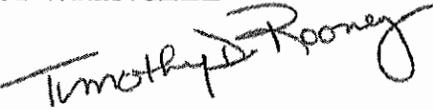
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Budget Message

MEMORANDUM

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

FROM: TIMOTHY D. ROONEY
BOROUGH MANAGER



SUBJECT: TRANSMITTAL OF BUDGET FOR FISCAL YEAR 2011-2012

DATE: June 6, 2011

Pursuant to Charter and statutory provisions, this correspondence is for the purpose of transmitting a budget proposal for FY 2011-2012. The budget document contains detailed estimates of anticipated revenues and proposed expenditures for all operations and includes all funds maintained by the City and Borough of Wrangell. The utilization of a consolidated approach in presenting the budget will provide the Borough Assembly and citizens a comprehensive view of the financial position of the Borough's government operations. This format also provides your constituents a budget document that clearly details projected revenue sources and how the Borough plans to spend money collected from those sources.

Adoption of an annual budget is the single-most important policy decision of the Borough Assembly. Decisions made during the development and adoption of the budget has the effect of establishing direction for our Borough for the next several years. Upon completion of your review, input from the public, and adoption, the budget will serve as a policy statement that charges the city's administration with the responsibility of accomplishing the goals and objectives.

The City and Borough of Wrangell's financial position continues to be strong and in confronting the current economic conditions facing the Nation and its municipal, county, and state governments, Wrangell's conservative approach to budgeting, spending, and fiscal policy has proven to be the right course of action and philosophy. While many communities across the country are facing reductions in revenue, it is projected that Wrangell will experience an increase in revenues of about 2.7%. While that level of growth will allow the Borough to cover increases in some costs, it largely restricts any increases in services. Simply put, the FY 2011-2012 budget proposal is one that maintains the current level of government services without any reduction in those services.

The objective of any budget is to establish priorities and allocate available resources to those priorities. It is the focal point for dialogue about the future direction of our community. As the Borough Manager, one of my primary duties is to annually prepare and propose to the Assembly a financial "business plan" for the future of the Borough. Therein is the budget challenge: to achieve the greatest results, make a difference in people's lives, and do so while maintaining fiscal responsibility to the public. Successfully meeting that challenge is what will continue to make Wrangell Alaska's Last Great Place.

It is my privilege to place before the governing body a budget that sustainably and responsibly recognizes critical needs and services of the citizens of Wrangell.

ASSUMPTIONS:

During its development, the staff has made major assumptions that are key to this budget. These assumptions are part of the normal process of budget development. It should be noted, however, that should the Assembly adopt this proposed budget, these assumptions become significant policy decisions providing the foundation for the entire proposal. These assumptions/policy decisions are listed below for your consideration.

- The staff has projected a 2.3% increase in sales tax revenue over FY 2010-2011 figures. The projected increase of \$ 50,000 represents all seven cents of the sales tax, of which \$34,000 is available for General Fund Operations.
- The projected overall increase in revenue contained within the FY 2011-2012 budget is 2.7%. This percentage increase includes fees, permits, fines, and interest.
- All current and existing staffing levels have been maintained. No increase in personnel is included within this budget. A cost of living increase of .6% in addition to step increases for both union and non-union employees is also included.
- The FY 2011-2012 budget includes an overall increase in costs associated with employee health care. Blue Cross/Blue Shield provided a health care premium that is approximately 17% more than what was included in the FY 2010-2011 budget. With the FY 2010-11 reductions in health care costs, it is important to note that the City and Borough of Wrangell has experienced an increase of just over 4% over a two year period in health care costs. This is substantially lower than the national average.
- The FY 2010-2011 budget includes limited capital expenditures totaling \$968,500. The capital expenditures over \$5,000 that are included within the budget are as follows:
 - Court Renovations
 - Public Works 966 Loader
 - Park Shelter Roof Replacement
 - Bailer
 - Electric Department Line Truck
 - Calibration Test Equipment
 - Handheld Meter Reader
 - Summer Float
 - Boat Haul Out Cable Replacement
 - 4 Wheeler and Accessories
- A significant amount of capital expenditures were not funded through the FY 2011-2012 budget process with the assumption that the City and Borough of Wrangell will be successful in obtaining other means of funding these items/improvements or by delaying the purchases. These items total approximately \$565,000 and are as follows:

New phone system with voice mail capabilities (delay)
Wrecker
1 Shelter
Repave Kyle Angerman Playground
Heavy Duty Trailer
10 yard dump truck
Sidewalk/Sweeper Plow
Water Department 4x4 pickup
Sanitation Recycling Glass Crusher
Shop Truck (delay)
Water/Sewer Hook-ups at RV Park (delay)

- Recommended changes to utility rates as a result of the recent rate study have been included in making revenue projections for the upcoming year.
- A continued expenditure of \$25,000 to benefit the Chamber of Commerce in the Community Promotion Budget for services provided to the City and Borough of Wrangell in association with the July 4th Celebration, Salmon Derby, and as a membership match incentive.
- A continued expenditure of \$5,000 for an employee appreciation event in early-December.
- Funding in the amount of \$250,000 for the purpose of providing a comprehensive street repair program.
- Increased funding to address animal control issues.
- Property taxes, although authorized by the voters of Wrangell to be increased to 13 mills as a result of the Evergreen Elementary Playground Replacement Project, were maintained at 12.75 mills as a result of increased revenues elsewhere within the budget. The ability to continue to keep the mills at this level in future years will be dependent directly upon revenues and while staff remains hopeful that this will occur in future years, the likelihood of it happening again is not high.

SUMMARY:

The budget contains a request for expenditures of \$ 15,398,697 for all operations and all funds (including General Fund, Utility and Enterprise Funds, Special Revenue Funds, and all other funds). Total requested expenditures represent an increase of \$ 2,351,237 compared to the FY 2010-2011 budget. This increase is a result of spending saved funds for the Downtown Revitalization Project (\$1,100,000), Increased Road Maintenance (\$250,000), School Allocation (\$200,000) and Utilities (\$610,000).

CONCLUSION, COMMENTS, APPRECIATION:

Every city is financially unable to fully address every area of community concern. Priorities must be set and funded and this budget is no different. It has established priorities based on the funding available and on a review of major community and organizational needs and seeks to address those needs. The department directors have been the primary resource in the assessment of needs and planning of this budget document.

It is the objective of this budget to continue to effectively address multiple priorities of a community, improve cost effectiveness of services, maintain and improve the efficiency of services, and better manage the taxpayer's resources through a commitment to the continuous improvement of those services and processes.

I take this opportunity to express my sincere appreciation to the staff members and department directors who have worked to develop this budget, all are members of the budget team and each has had an impact on this proposal. Special appreciation is noted for the work and effort made by Mr. Jeff Jabusch without whom the quality and accuracy of this proposal would not be possible. It is clear to me that Mr. Jabusch's history of fiscally conservative management has kept the City and Borough of Wrangell from experiencing many of the problems that other sister communities in Alaska and across the country have faced the last several years. I also appreciate the time that each member of the Assembly will spend in evaluating the recommendations contained in this proposal. I look forward to working with each of you in adopting the FY 2011-2012 budget and appreciate your continued support in implementing the strategies, goals, and services contained in this budget.

Please note that there are certain statutory deadlines for budget adoption:

- A budget must be presented to the Assembly for review within at least five weeks before the end of the fiscal year; and
- The mill rate must be established by June 15th preceding the upcoming fiscal year; and
- The budget must be approved three days before the end of the current fiscal year.

In summary, a workshop to review the budget was scheduled for Tuesday, May 10, 2011. A statutory required public hearing on the proposed budget was conducted on Tuesday, May 24, 2011 at 6:00 PM. The FY 2011-2012 budget, and mill rate, was adopted and approved by the Borough Assembly at their regular meeting on May 24, 2011.

Respectfully submitted for your consideration.

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Summary of Funds

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CITY AND BOROUGH OF WRANGELL
SUMMARY OF REVENUES, EXPENDITURES AND RESERVES
2011-2012 FISCAL YEAR

FUNDS	PAGE # FOR DETAIL	7/1/2011 EST RESERVES	2011-2012 APPROVED REVENUES	2011-2012 TRANSFERS IN	2011-2012 APPROVED EXPEND.	2011-2012 TRANSFERS OUT	6/30/2012 EXPECTED RESERVES
GENERAL FUND	10	3,975,843	5,216,651	314,900	4,469,074	1,074,137	3,963,983
CAPITAL FUND	45	-	-	365,000	365,000		-
MISC. GRANTS FUND	47	7,570	11,360	10,000	21,380		7,570
NOLAN CENTER	49	28,984	272,442	140,212	412,062		27,576
SALES TAX FUND	56	-	-		-		-
STREETS		1,344,933	107,000		1,282,000		189,933
SCHOOLS, HEALTH, SAN.		297,748	630,000		591,150	29,000	307,598
THEATER FUND	58	33,725	89,000		98,170		26,555
POOL/RECREATION FUND	60	1,009,839	56,920	407,780	464,700		1,009,839
BOROUGH ORGANIZATIONAL FUND	66	318,451	3,000		27,500		293,951
TRANSIENT TAX FUND	67	32,831	37,000		48,400	9,000	12,231
SECURE SCHOOLS FUND	68	2,963,494	1,030,000		848,488	74,950	3,070,056
ECONOMIC RECOVERY FUND	69	942,855	8,000		-	50,000	900,855
REVOLVING LOAN FUND	72	188,594	-		-		188,594
PERMANENT FUND	73	6,069,220	316,440		10,600	250,000	6,125,060
DEBT SERVICE FUND	75		210,524	164,516	375,040		-
RESIDENTIAL CONST. FUND	79	589,038	11,500		260		580,288
INDUSTRIAL CONST. FUND	80	133,778	3,800		400		137,178
SEWER FUND	81	169,325	442,826		382,936		229,215
SANITATION FUND	87	10,388	489,265	50,000	546,290		3,363
LIGHT FUND	91	841,823	3,939,200		3,970,499		810,524
WATER FUND	99	(24,804)	666,127		531,027		10,296
PORT FUND	103	655,904	1,206,732		975,751	200,842	886,243
PORT SPECIAL RESERVE FUNDS	105	349,091	2,100	200,642	-		551,833
TOTALS		20,116,230	14,649,887	1,653,050	15,398,697	1,687,729	19,332,741

UNRESTRICTED RESERVES

4,872,408

RESTRICTED CHARTER, ORDINANCE, RESOLUTIONS OR VOTERS

14,460,333

THE RESTRICTED PORTION ARE RESTRICTIONS CAUSED BY CHARTER, ORDINANCES, RESOLUTIONS, BY THE VOTERS OR OTHER REQUIRED LAWS OF THE CITY OR STATE.

NOTE:

TRANSFERS ARE MONIES THAT MOVED FROM ONE FUND TO ANOTHER. THEY ARE NOT AN EXPENSE FROM THE FUND THEY COME FROM, BUT IN THE FUND WHERE THE MONEY WILL ACTUALLY BE SPENT. IT IS NOT CONSIDERED A REVENUE FOR THE FUND RECEIVING THE TRANSFER. IT IS A REVENUE IN THE FUND THAT INITIALLY GENERATED THE REVENUE.

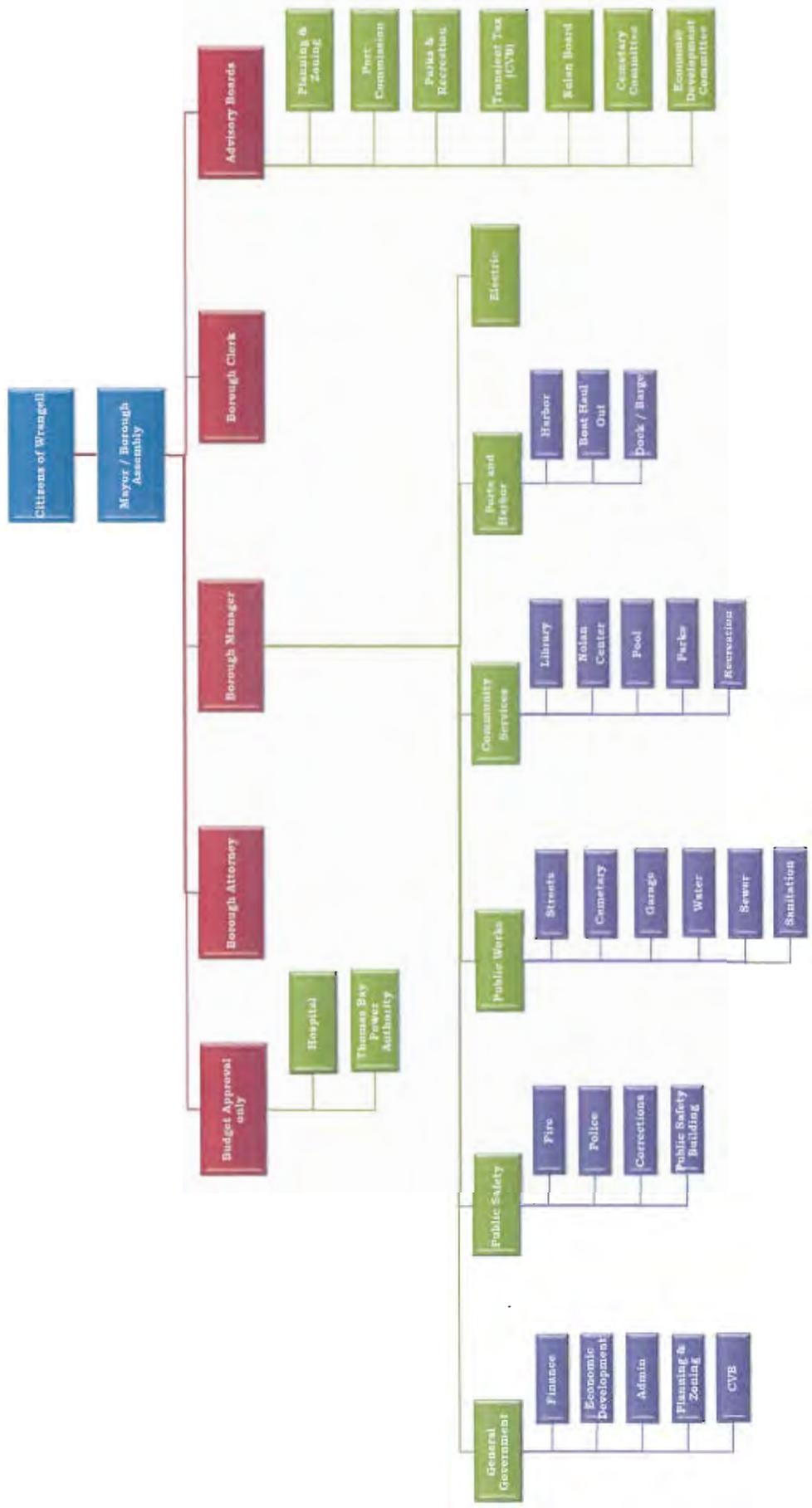
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Graphs

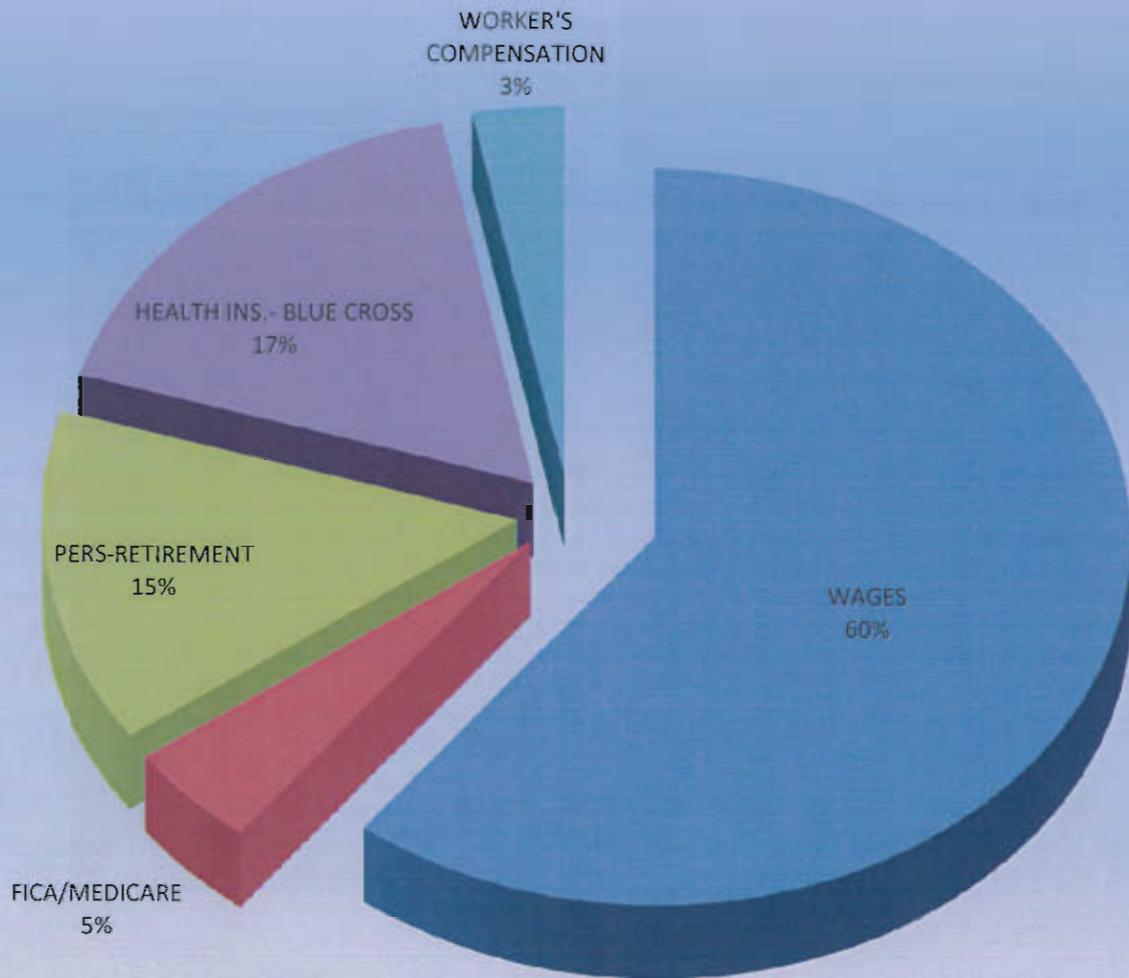
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City and Borough of Wrangell

ORGANIZATIONAL CHART

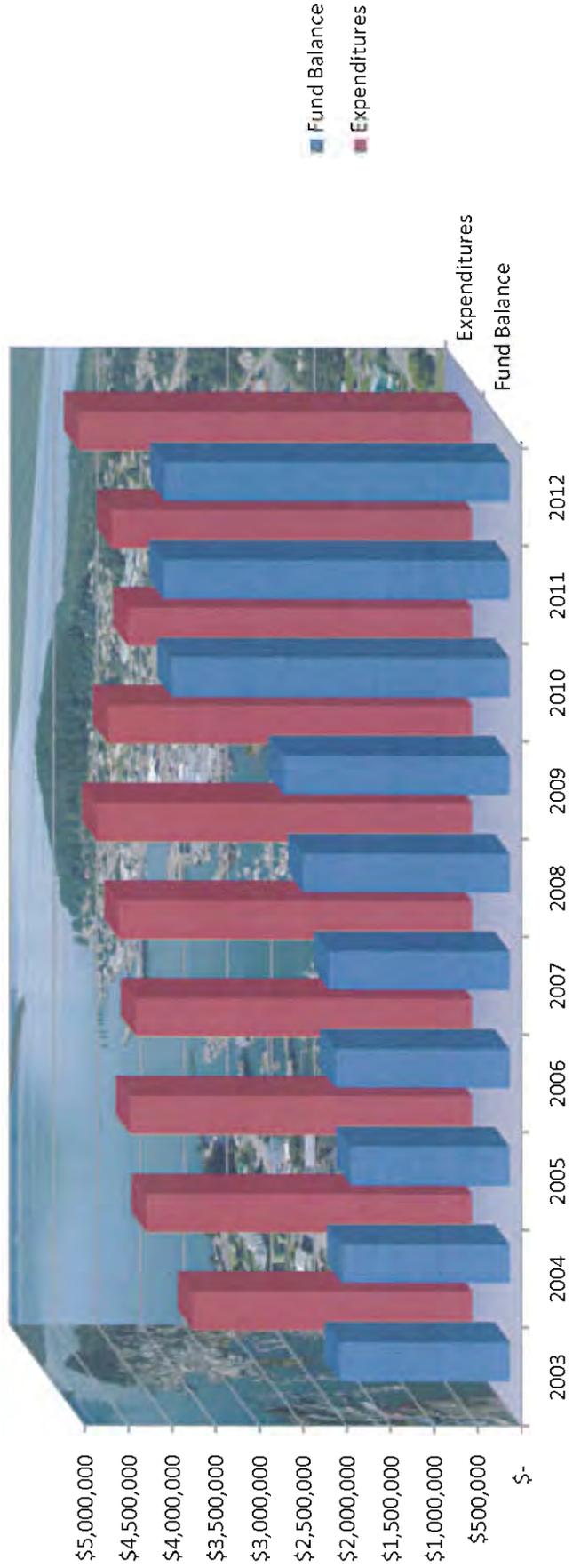


2012 FY EMPLOYEE WAGES AND BENEFITS



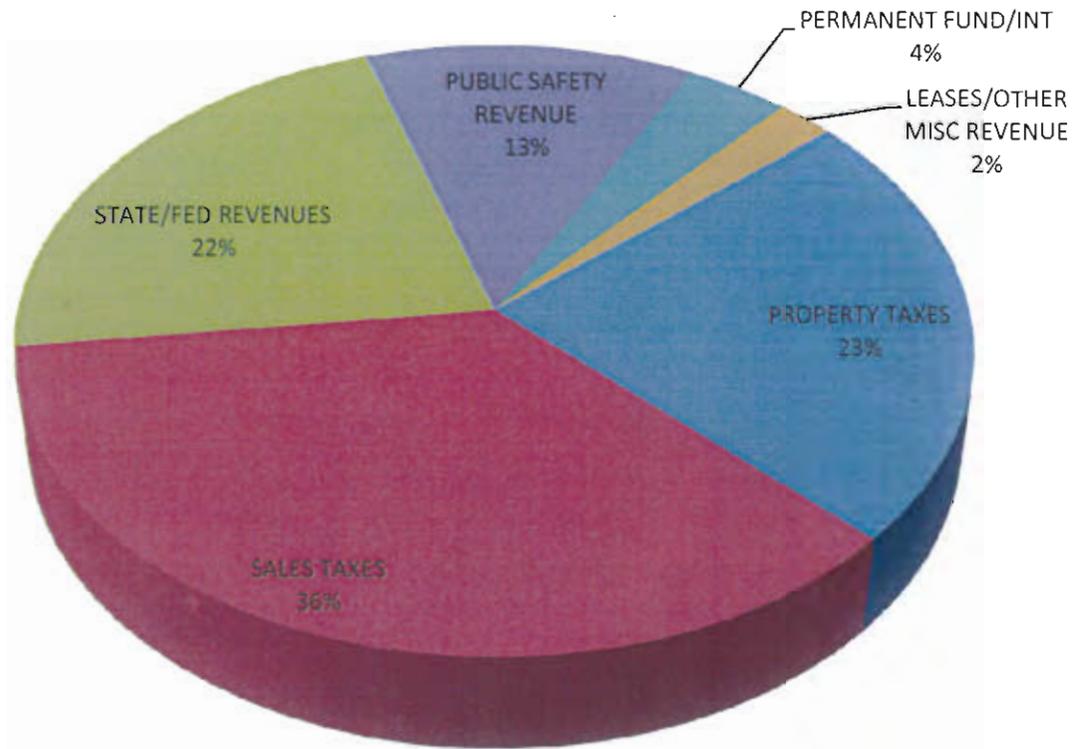
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History of General Fund Expenditures and Fund Balance

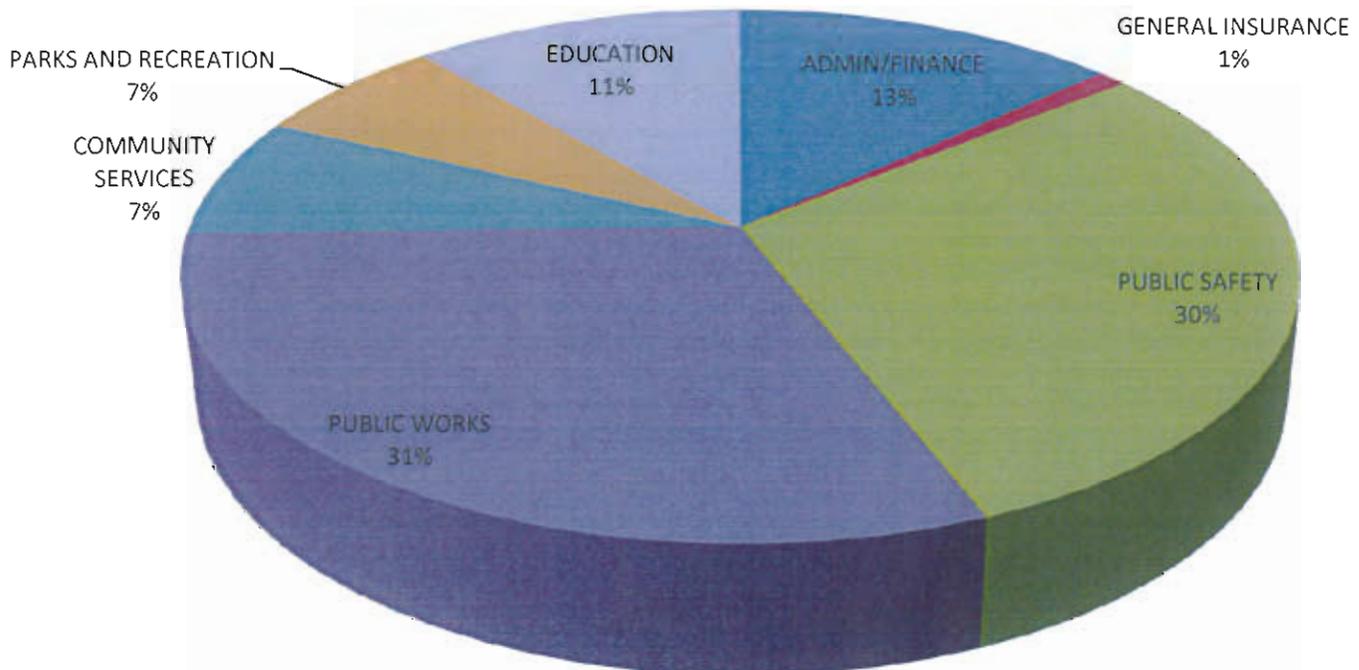


Fiscal Years (2011 and 2012 estimates)

2012 FY GENERAL & SALES TAX FUND REVENUES

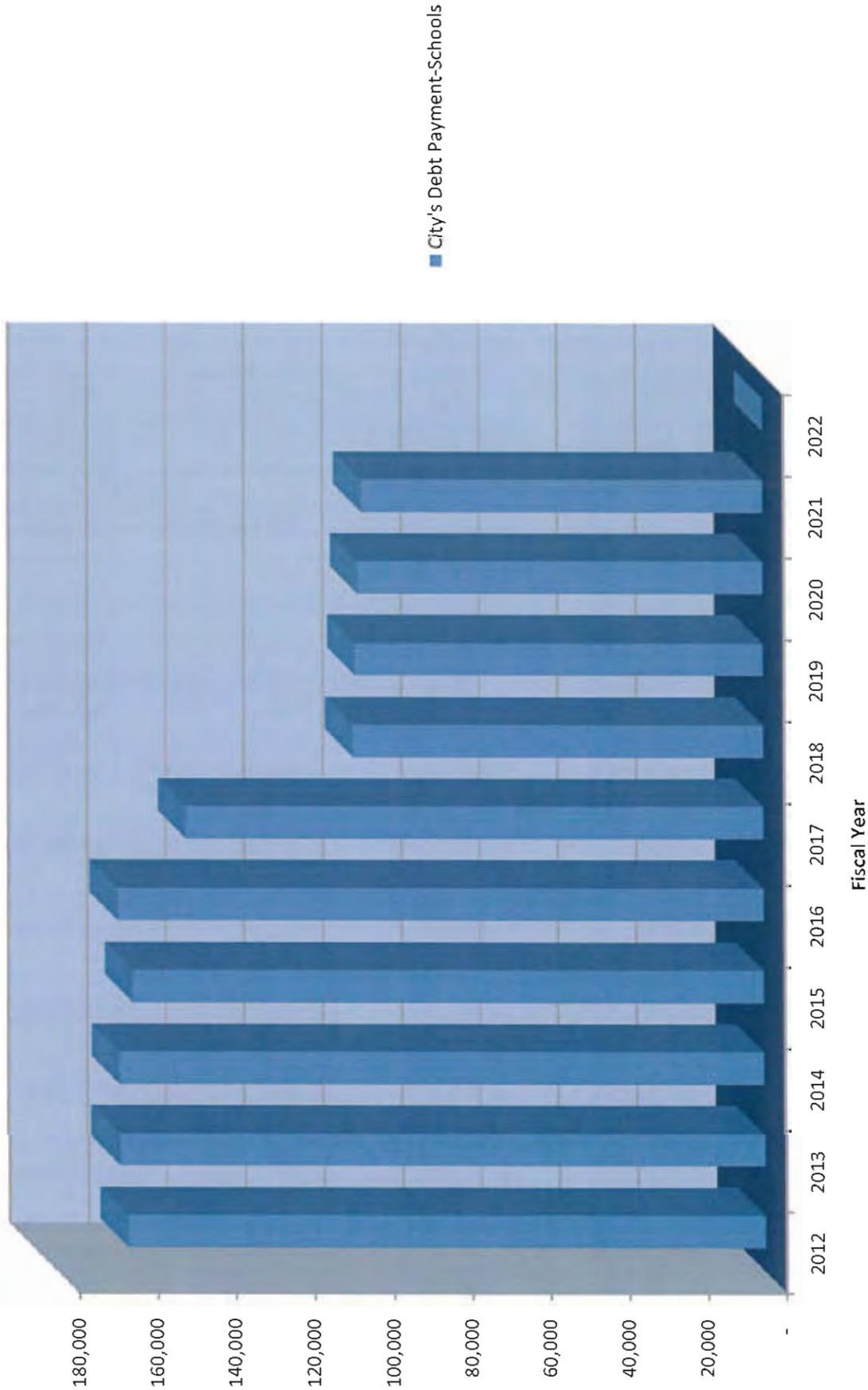


2012 FY GENERAL & SALES TAX FUND EXPENDITURES



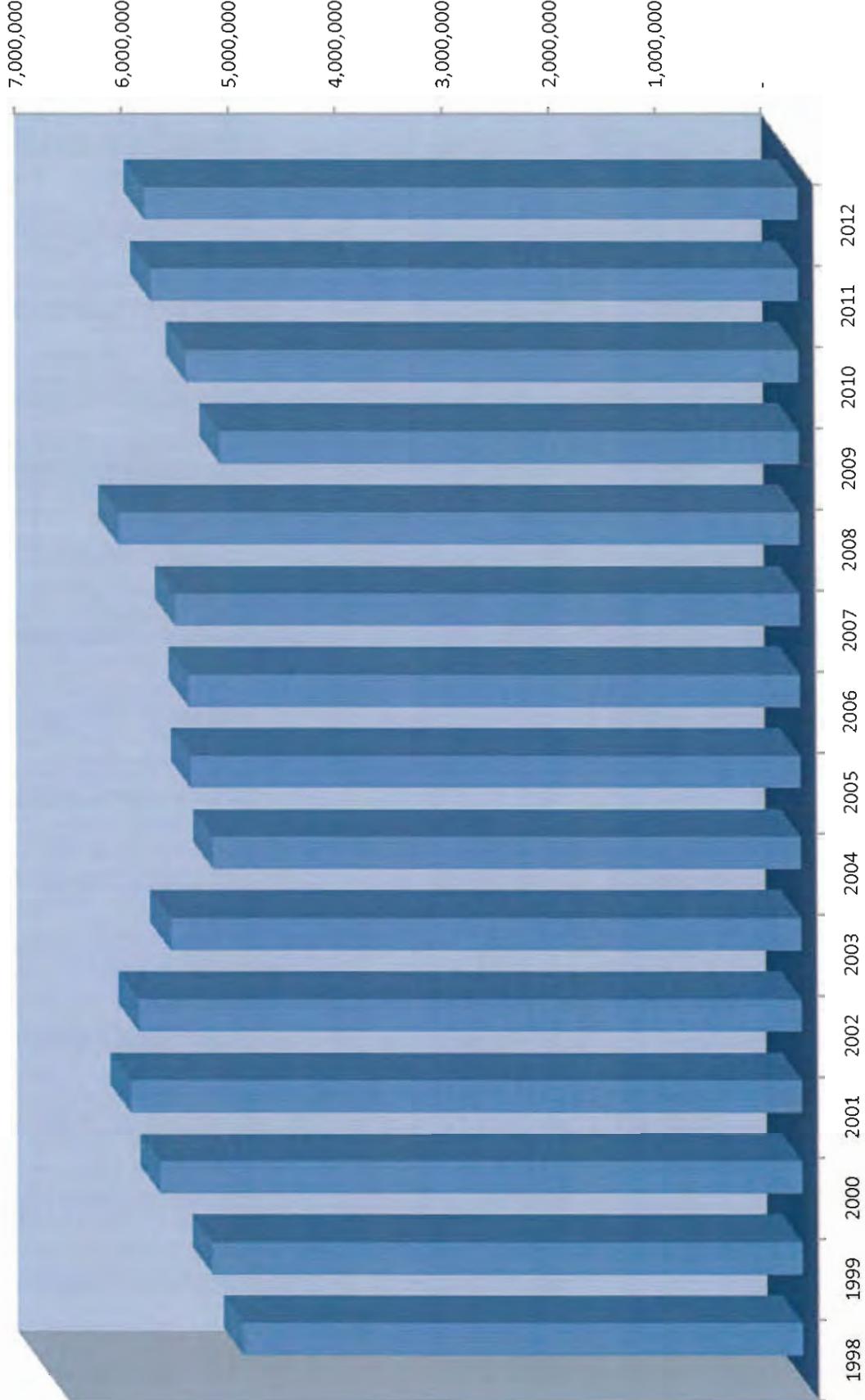
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City's General Obligation Debt Payments for Schools Net of State's Contribution



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Permanent Fund June 30th Fund Balance



Fiscal Years (2011 AND 2012 ARE ESTIMATES)

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GENERAL FUND

GENERAL FUND PURPOSE

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

Major funding of this fund comes from property taxes, sales taxes (68% of all sales taxes collected), state revenue sharing, interest income, jail funding from state, permanent fund, court lease, and other miscellaneous revenues.

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CITY AND BOROUGH OF WRANGELL
GENERAL FUND SUMMARY
FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
UNRESERVED FUNDS JULY 1	3,577,504	2,363,809	3,881,338	3,975,643
RESERVED BALANCE (CAMP./LIBR)	40,126	35,138	40,126	40,126
INTEREST CAMPBELL TRUST/LIBR				-
GENERAL FUND REVENUES				
GENERAL TAXES	1,506,617	1,452,207	1,450,628	1,462,567
LICENSE AND PERMITS	2,183	1,730	1,730	1,730
STATE AND FEDERAL	790,371	730,305	761,428	963,968
PAYMENT IN LIEU OF TAXES	395,151	427,930	427,930	352,000
CHARGES FOR SERVICES	533,305	485,559	505,913	677,936
FINES AND FORFEITURES	125,246	112,500	111,000	113,500
SALES AND LEASES	93,765	87,700	78,900	78,900
MISCELLANEOUS/INTEREST	56,690	47,000	41,150	36,050
TRANSFER FROM OTHER FUNDS	1,849,263	1,841,240	1,845,494	1,844,900
TOTAL REV. & TRANSFERS	5,352,591	5,186,171	5,224,173	5,531,551
TOTAL FUNDS AVAILABLE	8,970,221	7,585,118	9,145,637	9,547,320
GENERAL FUND APPROPRIATIONS				
FINANCE	394,744	368,140	391,157	402,410
ADMINISTRATION	416,638	428,460	433,516	456,640
CITY CLERK/COUNCIL	155,913	151,580	147,393	173,070
FIRE	310,682	313,550	340,038	300,300
POLICE	977,939	1,028,090	1,021,770	1,085,280
POLICE/CORRECTIONS	519,199	517,390	523,738	549,290
PUBLIC SAFETY BUILDING	192,937	222,890	231,430	222,620
GARAGE	2,503	-	-	-
PUBLIC WORKS	181,352	204,400	205,595	277,905
STREETS	407,799	449,250	425,970	446,800
LIBRARY	256,099	263,350	259,086	272,620
COMMUNITY PROMOTION	151,646	162,150	160,059	118,000
PLANNING AND ZONING	17,471	28,410	19,797	29,340
PARKS	49,696	53,380	60,880	69,400
CEMETERY	16,114	18,200	3,000	12,600
TRANSFERS TO OTHER FUNDS	998,025	857,266	906,439	1,126,936
TOTAL EXPEND. & TRANSFERS	5,048,757	5,066,506	5,129,868	5,543,211
JUNE 30TH FUND BALANCE	3,881,338	2,435,241	3,975,643	3,963,983
RESERVED BALANCE (CAMP./LIBR)	40,126	35,693	40,126	40,126
TOTAL EXP., TRANSF, & RESERVES	8,970,221	7,537,440	9,145,637	9,547,320

CITY AND BOROUGH OF WRANGELL
 GENERAL FUND REVENUES
 FISCAL YEAR 2011-2012

PAGE 11

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
01.00.00				
FUNDS AVAILABLE JULY 1ST	3,617,630	3,628,918	3,617,630	3,628,918
GENERAL TAXES				
4005 REAL PROPERTY TAXES	1,479,196	1,430,207	1,428,128	1,442,067
4020 PROPERTY TAX P&I REVENUE	17,811	15,000	15,000	13,000
4025 SALES TAXES P&I REVENUE	9,610	7,000	7,500	7,500
	1,506,617	1,452,207	1,450,628	1,462,567
LICENSES AND PERMITS				
4705 BUILDING PERMIT REVENUE	790	500	500	500
4710 DANCE PERMIT REVENUE	5	30	30	30
4720 DOG LICENSES REVENUE	1,388	1,200	1,200	1,200
	2,183	1,730	1,730	1,730
REVENUE FROM STATE & FED.				
POLICE DRUG TASK FORCE	-	-	-	-
4105 REVENUE SHARING	587,742	584,320	583,212	793,930
4107 PERS REVENUE	98,019	107,235	107,235	132,738
4108 STATE MUNICIPAL ASSIST.	63,470	-	-	-
4114 LIBRARY GRANT REVENUE	6,350	6,350	6,300	6,300
4117 LIQUOR LICENSES REVENUE	12,400	10,000	13,200	12,500
4141 EMPG POLICE GRANT	10,500	7,500	12,000	10,000
4165 POLICE GRANTS	1,800	-	19,481	-
4227 LEPC POLICE GRANT	10,090	8,900	9,000	8,500
4851 LIBRARY DVD/COMPUTER GRTS	-	6,000	11,000	-
	790,371	730,305	761,428	963,968
PAYMENT IN LIEU OF TAXES				
4050 IN LIEU OF TAXES REVENUE	352,651	385,430	385,430	352,000
4055 IN LIEU OF TAX/HOSPITAL	42,500	42,500	42,500	-
	395,151	427,930	427,930	352,000
CHARGES FOR SERVICES				
4185 AIRPORT SECURITY	148,291	118,633	118,633	118,633
4190 FIRE ALARM REVENUE	-	-	-	-
4305 JAIL RENTAL REVENUE	283,926	283,926	283,926	474,907
4320 COURT RENTAL REVENUE	83,391	65,000	81,754	67,396
4325 CEMETERY SERVICES REV.	850	2,000	6,500	2,000
4330 R/V REVENUES/PARK RESR.	3,012	2,500	2,500	2,500
4530 911 SURCHARGE	13,835	13,500	12,600	12,500
	533,305	485,559	505,913	677,936

FINES AND FORFEITURES

4505 FINES & FORFEITURES REV.	17,933	8,000	13,000	13,000
4510 VEHICLE IMPOUNDMENT REV.	50	500	-	500
4515 POLICE SERVICES REVENUE	8,764	11,000	3,000	5,000
4517 DMV SERVICES	98,449	93,000	95,000	95,000
4520 ANIMAL IMPOUNDMENT REV.	50	-	-	-
	125,246	112,500	111,000	113,500

SALES AND LEASES

4410 TIDELAND LEASE & APPLIC.	40,674	38,000	40,000	40,000
4412 APC RENTAL FROM PORT	43,200	43,200	32,400	32,400
4415 MATERIAL SALES REVENUE	9,245	5,000	5,500	5,000
4420 CEMETARY PLOT SALES	646	1,500	1,000	1,500
	93,765	87,700	78,900	78,900

MICELLANEOUS REVENUES

4805 INTEREST INCOME	50,507	40,000	35,000	30,000
4808 PW LABOR & EQUIP. REV.	1,936	2,500	2,500	2,500
4823 MISC./PLANS REVENUE	1,288	1,000	1,250	1,000
4835 MISC LIBRARY REVENUES	1,884	1,800	1,900	1,800
4825 COPY MACHINE REVENUE	1,075	1,700	500	750
	56,690	47,000	41,150	36,050

TOTAL REVENUES

3,503,328	3,344,931	3,378,679	3,686,651
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TRANSFERS FROM OTHER FUNDS

4015 SALES TAX FUND	1,493,436	1,496,000	1,502,800	1,530,000
4804 PERMANENT FUND	250,000	250,000	250,000	250,000
4905 TIMBER TAX FUND	105,827	95,240	92,694	64,900
4910 ECONOMIC RECOV. FUND	-	-	-	-
TOTAL TRANSFERS	1,849,263	1,841,240	1,845,494	1,844,900

TOTAL REVENUES & TRANSFERS

5,352,591	5,186,171	5,224,173	5,531,551
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TOTAL FUNDS AVAILABLE

8,970,221	8,815,089	8,841,803	9,160,469
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H/JEFF/BUDGET/BUDGET 03/GENERAL FUND

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
01.01.00				
5001 WAGES & SALARIES	217,729	225,090	233,920	237,210
5005 OVERTIME	5,219	4,500	4,500	4,000
5201 EMPLOYER COSTS	157,170	130,600	137,490	147,360
5301 TRAINING & TRAVEL EXP.	160	4,000	160	6,500
5501 AUDIT EXPENSE	18,876	19,000	21,237	22,000
5505 ASSESSOR EXPENSE	30,100	30,000	35,000	35,000
5520 COMPUTER CONSULTANTS	7,500	7,500	9,000	7,500
5601 TELEPHONE EXPENSE	3,395	3,500	3,500	3,500
5605 UTILITIES EXPENSE	11,046	11,500	11,900	12,500
5705 EQUIPMENT RENTAL	2,457	1,560	1,550	1,700
5801 POSTAGE EXPENSE	11,332	14,000	13,000	14,000
5805 CUSTODIAL SUPPLIES EXPENSE	1,695	1,700	1,700	2,000
5810 MATERIALS & SUPPLIES	18,038	16,000	16,000	17,000
5811 COLLECTION EXPENSE	3,943	500	3,000	3,000
5812 CREDIT CARD EXPENSE	276	-	-	-
5901 FACILITY REPAIR & MAINT.	2,834	3,000	4,500	3,000
5905 EQUIP. REPAIR & MAINT.	5,991	7,500	6,500	7,000
6110 CASH OVER & SHORT	25	-	-	-
6500 FIXED ASSETS	3,258	1,400	1,400	1,400
7105 CHARGES TO OTHER DEPTS.	(106,300)	(113,200)	(113,200)	(122,260)
TOTAL FINANCE	394,744	368,140	391,157	402,410

CHARGES TO OTHER DEPARTMENTS

PLANNING AND ZONING	14,110	14,110	15,240
THOMAS BAY POWER AUTHORITY	10,660	10,660	11,510
SEWER FUND	10,660	10,660	11,510
SANITATION FUND	3,780	3,780	4,080
LIGHT FUND	44,290	44,290	47,840
WATER FUND	14,110	14,110	15,240
PORT FUND	15,590	15,590	16,840
TOTALS	113,200	113,200	122,260

JUSTIFICATION AND EXPLANATION
FINANCE DEPARTMENT

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ACCT

ACCT NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	FINANCE DIRECTOR	80,470
	BOOKKEEPER/DEPUTY CLERK	46,990
	UTILITY CLERK	38,650
	ACCOUNTING CLERK	33,310
	RELIEF HELP (APPROX. 1.5 WEEKS PER MONTH, NO BENEFITS)	14,384
	CUSTODIAN (15 HRS PER WEEK)	9,400
	VACATION AT 50% OF MAXIMUM	14,000
	TOTAL	237,204
5005	OVERTIME - 95% OF OVERTIME IS TO COVER P&Z, PORT, PARKS, AND OTHER MISC. MEETINGS.	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	FICA AND SBS (7.58%)	18,293
	RETIREMENT WITH STATE OF AK (27.96%)	59,504
	GROUP HEALTH & LIFE INSURANCE	67,004
	WORKERS COMP INSURANCE	2,557
5301	TRAINING & TRAVEL EXPENSE: WITH OUR NEW UTILITY BILLING WE WILL HAVE THIS SPECIALIST TRAINING AND GENERAL TRAIN.	
5501	AUDIT EXPENSE - GENERAL FUND SHARE OF AUDIT EXPENSE	
5505	ASSESSOR EXPENSE- COST TO HAVE ASSESSOR DO THE ANNUAL ASSESSMENT AND OTHER ASSESSING WORK	
5520	COMPUTER CONSULTANTS - INCLUDES ON GOING THINGS THAT WE NEED HELP WITH, INCLUDING ANNUAL NETWORK MAINT.	
5601	TELEPHONE EXPENSE- COST OF CITY HALL BASIC MONTHLY FEE, PLUS COST OF INTERNET CHARGE FOR FINANCE DEPT.	
5605	UTILITIES EXPENSE- WATER, SEWER, GARBAGE, & ELEC. FOR CITY HALL	
5705	EQUIPMENT RENTAL- RENTAL FOR POSTAGE METER	
5801	POSTAGE EXPENSE- INCLUDES COST OF MAILING LIGHT BILLS, PROP. TAX ASSESSMENTS & BILLS, SALES TAX FORMS, CORRESPONDENCE, AND OTHER MISC. MAIL FROM CITY HALL	
5805	CUSTODIAL SUPPLIES EXPENSE - JANITORIAL RELATED SUPPLIES	
5810	MATERIALS & SUPPLIES- COPIER & COMPUTER PAPER, COPIER & PRINTER CHEMICALS, RIBBONS, BOND PAPER, ENVELOPES, FORMS SUCH AS LIGHT BILLS, TAX FORMS, CHECKS, W-2'S, AND OTHER MISC. SUPPLIES	
5811	COLLECTION EXPENSE- THIS IS A NEW LINE ITEM WHICH WILL TRACK THE COST OF COURT COSTS, CERTIFIED MAILINGS, ETC. ASSOCIATED WITH COLLECTIONS	
5901	FACILITY REPAIR & MAINT.- LIGHTS, FURNACE, PLUMBING, AND OTHER REPAIRS & MAINTENANCE TO THE CITY HALL BUILDING	
5905	EQUIPMENT REPAIR & MAINTENANCE- REPAIR COMPUTERS, COPIER, PRINTERS, FAXES, TYPEWRITERS. INCLUDES SERVICE AGREEMENTS	
6500	FIXED ASSETS-1 NEW COMPUTER	\$ 1,400
7110	CHARGES TO OTHER DEPARTMENTS- CHARGE TO OTHER DEPARTMENTS FOR FINANCE DEPARTMENT TIME. INCLUDES SERVICES SUCH AS MINUTES, CHECK WRITING, PURCHASE ORDER PROCESSING, PAYROLL, REPORTING, AUDITING WORK, AND A VARIETY OF MISC. ITEMS.	

CITY AND BOROUGH OF WRANGELL
 ADMINISTRATION DEPARTMENT
 FISCAL YEAR 2011-2012

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CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
01.03.00				
5001 WAGES & SALARIES	196,310	199,720	199,710	206,390
5005 OVERTIME	10,110	-	-	-
5201 EMPLOYER COSTS	63,058	62,470	60,960	67,570
5402 MEETING/TRAVEL-ADMIN	7,404	9,000	14,000	16,000
5403 ECON. DIR TRAVEL & TRAINING	6,135	7,500	7,500	8,500
5510 CITY ATTORNEY RETAINER	40,406	48,000	43,000	48,000
5540 CITY MRG HIRING/EVALUATION	10,000	5,000	10,076	-
5601 TELEPHONE COSTS	4,769	5,000	5,500	6,000
5810 MATERIALS AND SUPPLIES	3,031	3,000	3,000	3,000
5811 TOURISM PROGRAM	21,488	20,000	20,000	20,000
5920 GARAGE ALLOC. VEH. EXP.	3,560	3,770	3,770	3,780
6205 GENERAL INSURANCE	48,918	65,000	66,000	77,400
6450 FIXED ASSETS	1,449	-	-	-
TOTAL ADMINISTRATION	416,638	428,460	433,516	456,640

JUSTIFICATION AND EXPLANATION
ADMINISTRATION

ACCT NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	BOROUGH MANAGER (INCLUDES RETIREMENT OF \$16,500)	125,299
	ECONOMIC DEVELOPMENT PLANNER	73,585
	VACATION 50% OF MAXIMUM	7,500
	TOTAL	206,384
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	FICA AND SBS (7.58%)	15,737
	RETIREMENT WITH STATE OF AK (27.96%)	20,574
	GROUP HEALTH & LIFE INSURANCE	29,145
	WORKERS COMP INSURANCE	2,108
5402	MEETINGS/TRAVEL-ADMINISTRATION- TRAVEL AND MEETINGS FOR BOROUGH MANAGER AND ECONOMIC DIRECTOR.	
5403	ECONOMIC DIRECTOR TRAVEL AND TRAINING- FOR TRAVEL AND MEETINGS TO REPRESENT CITY ON A VARIETY OF LEVELS.	
5510	CITY ATTORNEY RETAINER- COST OF ATTORNEY FOR ROUTINE ITEMS SUCH AS ORDINANCES, CONTRACTS, DEEDS, ETC.	
5540	MANAGER EVALUATION- INDEPENDENT MANAGER TO CONDUCT EVALUATION PROCESS	
5601	TELEPHONE EXPENSE- COST FOR ALL FAXES, LONG DISTANCE CALLS, INCLUDING INTERNET CHARGES FOR CITY HALL ADMIN.	
5810	MATERIALS & SUPPLIES- MISC OFFICE ITEMS FOR MANAGER, AND ECONOMIC DIRECTOR	
5811	TOURISM PROGRAM EXPENSE- TO BE USED TO BUILD A TOURISM PROGRAM	
5920	GARAGE ALLOCATION FOR VEHICLE- MAINT. FOR CITY MANAGER VEHICLE EXPENSE	
6205	GENERAL INSURANCE- GENERAL INSURANCE WHICH INCLUDES BONDS, LIABILITY PROPERTY, VEHICLES, AND OTHERS FOR GENERAL FUND	

CITY AND BOROUGH OF WRANGELL
 BOROUGH CLERK/ASSEMBLY DEPARTMENT
 FISCAL YEAR 2011-2012

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CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
01.04.00				
5001 WAGES & SALARIES	66,435	71,460	71,520	74,840
5005 OVERTIME	328	400	80	100
5201 EMPLOYER COSTS	46,247	44,020	44,050	47,610
5301 CLERK TRAVEL AND TRAINING	1,607	2,000	2,160	2,500
5405 ASSEMBLY MEETINGS & TRAVEL	12,097	13,000	13,000	13,000
5725 RECORDING FEES	697	700	700	700
5810 MATERIALS AND SUPPLIES	4,131	4,000	2,500	3,000
5820 ELECTION SUPPLIES	1,815	2,000	1,673	4,500
6005 PUBLICATIONS	8,856	10,000	9,500	10,000
6450 FIXED ASSETS	11,463	1,500	1,110	2,200
6460 PUBLIC COMMUNICATIONS				12,120
6500 REPUBLISHING WMC	2,237	2,500	1,100	2,500
TOTAL ADMINISTRATION	155,913	151,580	147,393	173,070

JUSTIFICATION AND EXPLANATION
BOROUGH CLERK/ASSEMBLY

ACCT

ACCT NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	BOROUGH CLERK	67,990
	VACATION 50% OF MAXIMUM	3,070
	ELECTION PEOPLE	400
	TOTAL	71,460
5005	OVERTIME - ALL OVERTIME IS FOR ELECTION WORKERS	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	FICA AND SBS (7.58%)	5,192
	RETIREMENT WITH STATE OF AK (27.96%)	19,012
	GROUP HEALTH & LIFE INSURANCE	19,090
	WORKERS COMP INSURANCE	726
5301	CLERK TRAVEL AND TRAINING	
	TRAVEL FOR CLERK TO ATTEND ANNUAL CLERKS CONFERENCE AND OTHER TRAINING	
5405	ASSEMBLY MEETINGS & TRAVEL- TRAVEL EXPENSE FOR ASSEMBLY AND MAYOR TO ATTEND MEETINGS WITH FEDERAL, STATE, AND MUNICIPAL GROUPS TO REPRESENT THE CITY. ALSO INCLUDES VARIOUS LOBBYING EFFORTS.	
5725	RECORDING FEES- COST OF RECORDING DOCUMENTS WITH LOCAL RECORDING DISTRICT	
5810	MATERIALS & SUPPLIES- MISC OFFICE ITEMS FOR CLERK'S OFFICE	
5820	ELECTIONS SUPPLIES- COST OF MISC. SUPPLIES TO CONDUCT CITY ELECTIONS	
6005	PUBLICATIONS- COST TO PUBLISH LEGAL NOTICES, ADVERTISEMENTS, ORDINANCES BIDS, AND OTHER REQUIRED MATERIALS INCLUDING ELECTION PUBLICATIONS	
6450	FIXED ASSETS: 3 FILE CABINETS- \$2,200	
6460	PUBLIC COMMUNICATIONS- KSTK- \$7,120, ICOMPASS- \$5,000	
6500	CODE BOOK CODIFICATION - THIS WILL BE AN ON GOING COST AS ORDINANCES ARE CHANGED AND THEY NEED TO BE CHANGED IN OUR CODE BOOK.	

CITY AND BOROUGH OF WRANGELL
 FIRE DEPARTMENT
 FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
01.05.00				
5001 WAGES & SALARIES EXP.	83,996	88,530	97,220	74,930
5005 OVERTIME	7,640	4,000	4,000	4,000
5010 CASUAL LABOR EXPENSE	8,402	4,470	9,190	5,000
5201 EMPLOYER PR COSTS	75,520	69,640	76,400	58,430
5301 TRAINING & TRAVEL EXP.	6,021	6,000	6,000	6,000
5601 TELEPHONE EXPENSE	5,712	6,500	6,500	6,500
5605 FIRE SUBSTATION EXPENSE	8,403	12,000	12,000	12,000
5650 HYDRANT RENTAL	31,475	31,480	31,480	33,360
5810 MATERIALS & SUPPLIES EXP.	5,103	5,500	5,500	5,500
5815 TURNOUT GEAR	7,280	7,000	7,000	7,000
5905 EQUIP REPAIR & MAINT.	5,751	8,000	6,000	8,000
6505 LEPC COSTS			9,077	9,000
5920 GARAGE ALLOC. VEHIC EXP	48,390	52,930	52,930	53,080
6015 FIRE PREVENTION & ED.	1,361	2,000	1,500	2,000
6210 VOLUNTEER ACCIDENT HOSP	10,128	10,000	9,741	10,000
6605 CONTRIB. FOR FIRE CALLS	5,500	5,500	5,500	5,500
TOTAL FIRE DEPARTMENT	310,682	313,550	340,038	300,300

LOCAL EMERGENCY PLANNING GRT 9,077 9,000

JUSTIFICATION AND EXPLANATION
FIRE

ACCT

ACCT NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	PAID FIREMAN	41,050
	FIRE CHIEF (HALF TIME)	30,880
	VACATION 50% OF MAXIMUM	3,000
	TOTAL	74,930
5005	OVERTIME - TO PAY PAID FIREMAN FOR TIME SPENT ON AMBUL. AND FIRE CALLS AFTER HOURS BEYOND A 44 HOUR WEEK	
5010	CAUSUAL LABOR- VACATION RELIEF AND EXTRA PART TIME HELP	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	SBS AND MEDICARE (7.58%)	6,064
	RETIREMENT WITH STATE OF AK (27.96%)	20,112
	GROUP HEALTH & LIFE INSURANCE	26,429
	WORKERS COMP INSURANCE	5,824
5301	TRAINING AND TRAVEL EXPENSE- FIRE TRAINING FOR VOLUNTEERS & STAFF	
5601	TELEPHONE EXPENSE- COST OF FIRE PHONE SYSTEM FOR VOLUNTEERS AND FIREHALL	
5605	FIRE SUBSTATION EXPENSE- HEAT, LIGHTS, BUILDING MAINTENANCE	
5650	HYDRANT RENTAL- AMOUNT PAID TO WATER FUND FOR INSTALLATION, MAINTENANCE, AND USE OF HYDRANTS BY FIRE DEPARTMENT	
5810	MATERIALS AND SUPPLIES- INCLUDES OFFICE SUPPLIES, HAND TOOLS, CLEANING SUPPLIES, FIRE EXTINGUISHERS, AND OTHER MISC. ITEMS.	
5815	TURN OUT GEAR- TO PURCHASE FIREFIGHTER PROTECTIVE CLOTHING	
5905	EQUIPMENT REPAIR AND MAINTENANCE- REPAIR COST OF RADIOS, PUMPS, COPIERS, COMPUTERS, AND ANY OTHER EQUIPMENT AS NEEDED.	
5920	GARAGE ALLOCATION/VEHICLE EXPENSE- CHARGE FROM GARAGE TO FIRE DEPARTMENT FOR ALL GAS, OIL, PARTS, LABOR, TIRES, ETC. FOR MAINTENANCE OF ALL FIRE DEPARTMENT ROLLING STOCK.	
6015	FIRE PREVENTION AND EDUCATION- AMOUNT SPENT FOR FIRE WEEK AT THE SCHOOLS FOR FIRE SAFETY WEEK.	
6210	VOLUNTEER ACCIDENT & HOSPITALIZATION INSURANCE- COST FOR VOLUNTEER FIREMAN'S RETIREMENT	
6605	CONTRIBUTION FOR FIRE CALLS- ANNUAL AMOUNT PAID TO THE VOLUNTEER FIREMAN IN LIEU OF A PER CALL CHARGE.	

CITY AND BOROUGH OF WRANGELL
 POLICE DEPARTMENT
 FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
01.07.00				
5001 WAGES & SALARIES EXP.	417,781	457,460	451,400	474,450
5005 OVERTIME	46,723	49,350	55,000	51,000
5201 EMPLOYER PR COSTS	345,323	321,990	328,360	348,120
5301 TRAINING & TRAVEL EXPENSE	6,982	14,000	14,000	14,000
5303 PROFESSION DUES	-	500	500	500
5601 TELEPHONE EXPENSE	12,174	11,000	12,720	13,000
5602 911 EXPENSES	3,000	5,500	2,500	5,500
5715 VEHICLE IMPOUND	-	250	-	500
5720 ANIMAL CONTROL	1,483	2,500	3,000	12,000
5810 MATERIALS AND SUPPLIES	10,437	12,000	7,500	12,000
5815 CRIMINAL HISTORY	700	750	500	750
5830 AMMUNITION/TRAINING	6,006	6,000	6,000	6,000
5860 UNIFORM ALLOWANCE	7,058	5,000	5,000	5,700
5905 EQUIP. REPAIR, MAINT, REPLAC	2,042	7,500	6,500	7,500
5920 GARAGE ALLOC VEHICLE EXP	44,000	50,290	50,290	50,430
5922 BOAT/OTHER TRANSPORTATION	1,159	15,000	7,500	10,000
6005 PUBLICATIONS EXPENSE	482	2,500	500	1,500
6100 SPECIAL INVESTIGATIONS	-	5,000	5,000	5,000
6500 FIXED ASSETS	6,000	-	-	3,500
7150 STATE PORTION OF DMV	65,609	61,000	65,000	63,330
7155 STATE PORTION OF CITATIONS	980	500	500	500
TOTAL EXPENDITURES	977,939	1,028,090	1,021,770	1,085,280
<u>POLICE GENERATED REVENUE:</u>				
EMERGENCY PLANNING GRANT	-	7,500	-	10,000
YOUTH COURT GRANT	-	15,000	-	10,000
LEPG GRANT	-	8,900	-	-
FINES AND FORFEITURES	-	8,000	-	13,000
AIRPORT SECURITY FROM STATE	-	118,633	-	118,633
DMV REVENUES	-	93,000	-	95,000
911 REVENUES	-	13,500	-	12,500
VEHICLE IMPOUND	-	-	-	500
POLICE SERVICE REVENUE	-	11,000	-	5,000
TOTAL	-	275,533	-	264,633

JUSTIFICATION AND EXPLANATION
POLICE

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ACCT

NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	POLICE CHIEF	78,715
	INVESTIGATOR LT.	59,853
	SERGEANT	63,773
	(3) PATROL OFFICERS	173,214
	SECRETARY/DISPATCHER	41,571
	YOUTH COURT/POLICE GRTS/DMV PERSON	32,584
	SHIFT DIFFERENTIAL PAY	2,740
	VACATION AT 50% OF MAXIMUM	22,000
	TOTAL	474,450
5005	OVERTIME - NORMAL OVERTIME FOR CALL OUTS AND SHIFTS WHEN SOMEONE IS ON VACATION OR SICK LEAVE. ALSO INCLUDES OVERTIME FOR THE AIRPORT CONTRACT WITH DOT/PF	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	FICA AND MEDICARE (7.58%)	39,858
	RETIREMENT WITH STATE OF AK (27.96%)	140,765
	GROUP HEALTH & LIFE INSURANCE	149,707
	WORKERS COMP INSURANCE	17,790
5301	TRAINING AND TRAVEL EXPENSE- POLICE & OFFICE TRAINING COSTS	
5303	PROFESSIONAL DUES- PROFESSIONAL DUES FOR POLICE DEPT.	
5601	TELEPHONE EXPENSE- COST FOR MONTHLY PHONES PLUS LONG DISTANCE, INTERNET, AND E-MAIL CHARGES	
5602	911 EXPENSES- MONTHLY PHONE SYST. COST & OTHER 911 EXPENSES	
5715	VEHICLE IMPOUND EXPENSE- COST OF TOWING, STORAGE, COURT COSTS, ETC.	
5720	DOG IMPOUND EXPENSE- COST OF CARING FOR DOGS PICKED UP	
5810	MATERIALS AND SUPPLIES- COPY PAPER & CHEMICALS, RIBBONS, FILM, DRUG TESTING, AND OTHER MISC. ITEMS.	
5815	CRIMINAL HISTORY- THE POLICE DEPARTMENT CHARGES FOR CRIMINAL HISTORY CHECKS TO BE DONE. THE CITY SHOWS ALL THE REVENUE IN THE REVENUE SECTION OF THE GENERAL FUND AND 50% OF THAT IS LISTED AS THE EXPENSE UNDER THIS LINE ITEM	
5830	AMMUNITION/TRAINING- TO BE USED FOR OFFICER QUALIFICATIONS	
5860	UNIFORM ALLOWANCE- \$400 PER YEAR PER OFFICER PLUS CITY BUYING NEW SAFETY EQUIPMENT SUCH AS VESTS.	
5905	EQUIPMENT REPAIR & MAINTENANCE - REPAIR OF RADIOS, COPIERS, COMPUTERS, RECORDERS, AND ALL OTHER EQUIPMENT	
5920	GARAGE ALLOCATION/VEHICLE EXPENSE- CHARGE FROM GARAGE DEPT FOR COST OF MAINTAINING VEHICLES INCLUDING GAS, OIL, TIRES, PARTS, AND LABOR FOR ALL VEHICLES.	
5922	BOAT/TRANSPORTATION- THIS INCLUDES COST TO OPERATE BOAT AND COST TO HIRE AIR TRANSPORTATION FOR EMERGENCIES IN BOROUGH	
6005	PUBLICATIONS EXPENSE- COST OF ADVERTISING FOR POLICE OFFICERS AND ALL OTHER PUBLIC NOTICES RELATED TO POLICE DEPT.	
6100	SPECIAL INVESTIGATIONS- THIS LINE ITEM IS FOR THE PURPOSE OF HAVING FUNDS AVAILABLE TO THE DEPARTMENT WHEN SPECIAL INVESTIGATIONS ARE NECESSARY	
6500	FIXED ASSETS- COMPUTER REPLACEMENTS- \$3,500	
7150	STATE PORTION OF DRIVERS LICENSE- CITY IS PAID FOR DRIVERS LICENSE AND THAT IS RECORDED IN GENERAL FUND REVENUES. THE 50% WE HAVE TO PAY TO THE STATE IS RECORDED HERE AS AN EXPENSE.	
7155	STATE PORTION OF CITATIONS- SAME AS DRIVERS LICENSES.	

CITY AND BOROUGH OF WRANGELL
 POLICE/CORRECTIONS DEPARTMENT
 FISCAL YEAR 2011-2012

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CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
01.09.00				
5001 WAGES & SALARIES EXP.	249,397	263,800	256,560	269,340
5005 OVERTIME	22,640	20,500	34,740	23,000
5201 EMPLOYER PR COSTS	223,081	200,170	206,780	221,520
5301 TRAINING & TRAVEL EXPENSE	3,095	6,000	3,000	6,000
5601 TELEPHONE EXPENSE	-	1,500	1,500	1,500
5810 MATERIALS & SUPPLIES	2,708	5,000	2,500	5,000
5845 PRISONER MEALS	16,563	18,000	17,500	20,500
5920 GARAGE ALLOC VEHICLE EXP	1,825	2,420	2,420	2,430
6130 PRISONER COST/REIMBURSE.	(10)	-	(1,262)	-
TOTAL CORRECTION EXPENDITURES	519,199	517,390	523,738	549,290

CORRECTIONS GENERATED REVENUES:

STATE JAIL CONTRACT:	-	283,926	-	474,907
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JUSTIFICATION AND EXPLANATION
POLICE/CORRECTIONAL DEPARTMENT

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ACCT

NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	POLICE OFFICER	51,960
	(4) CORRECTION OFFICERS	151,997
	CORRECTION SERGEANT	45,950
	SHIFT DIFFERENTIAL PAY	2,203
	OTHER HELP	6,230
	VACATION AT 50% OF MAXIMUM	12,000
	TOTAL	270,340
5005	OVERTIME - NORMAL OVERTIME FOR CALL OUTS AND SHIFTS WHEN SOMEONE IS ON VACATION OR SICK LEAVE	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	FICA AND MEDICARE (7.58%)	22,174
	RETIREMENT WITH STATE OF AK (27.96%)	76,641
	GROUP HEALTH & LIFE INSURANCE	111,601
	WORKERS COMP INSURANCE	11,101
5301	TRAINING AND TRAVEL EXPENSE- REQUIRED TRAINING FOR CORRECTION OFFICERS FOR CERTIFICATION	
5601	TELEPHONE EXPENSE- CORRECTIONAL SHARE OF POLICE DEPT. PHONES	
5810	MATERIALS AND SUPPLIES EXPENSE- JAIL MATERIALS SUCH AS JAIL UNIFORMS BLANKETS, PILLOWS, MATTRESSES, DAY ROOM TV, ETC.	
5845	PRISONER MEALS- COST OF FOOD TO FEED PRISONERS	
5920	GARAGE ALLOCATION/VEHICLE EXPENSE- JAIL PORTION OF POLICE VEHICLES FROM GARAGE	

CITY AND BOROUGH OF WRANGELL
 PUBLIC SAFETY BUILDING
 FISCAL YEAR 2011-2012

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CLASSIFICATION	2009-2012 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
01.11.00				
5001 WAGES & SALARIES EXP.	15,573	16,340	16,220	17,430
5005 OVERTIME	724	-	40	-
5201 EMPLOYER PR COSTS	13,340	26,550	26,120	30,140
5601 TELEPHONE EXPENSE	523	500	550	550
5605 UTILITIES EXPENSE	51,531	52,000	62,000	90,000
5610 HEATING OIL EXPENSE	48,743	53,000	52,000	10,000
5805 CUSTODIAL SUPPLIES EXP.	3,696	4,500	4,500	4,500
5901 FACILITY REPAIR & MAINT.	58,807	70,000	70,000	70,000
TOTAL PUBLIC SAFETY BLDG. EXP	192,937	222,890	231,430	222,620

PUBLIC SAFETY BUILDING GENERATED REVENUE:

STATE COURT RENTAL	-	76,000	-	67,396
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* COURT REDUCING SQ. FOOTAGE
 AT PUBLIC SAFETY BUILDING

JUSTIFICATION AND EXPLANATION
PUBLIC SAFETY BUILDING

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ACCT

NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	JANITORIAL WAGES (25 HRS PER WEEK) /INCLUDES VACATION	17,430
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	FICA AND MEDICARE (7.58%)	1,333
	RETIREMENT WITH STATE OF AK (27.96%)	4,871
	GROUP HEALTH & LIFE INSURANCE	22,175
	(ALSO WORKS AT CITY HALL, BUT ALL OF HEALTH INS. COST IS SHOWN IN PUBLIC SAFETY BUILDING)	
	(ALL OF GROUP HEALTH IS CHARGE HERE, BUT ALSO APPLYS TO HOURS WORKED AT CITY HALL AS CUSTODIAN)	
	WORKERS COMP INSURANCE	1,761
5601	TELEPHONE EXPENSE- COST OF PHONE IN ELEVATOR	
5605	UTILITIES EXPENSE- COST OF ELECTRICITY, WATER, SEWER, AND GARBAGE FOR ENTIRE PUBLIC SAFETY BUILDING	
5610	HEATING OIL EXPENSE- COST TO HEAT BUILDING	
5805	CUSTODIAN SUPPLIES EXPENSE- AMOUNT FOR CLEANING SUPPLIES AND TO HAVE CARPETS PROFESSIONALLY CLEANED TWICE A YEAR	
5901	FACILITY REPAIR & MAINTENANCE- INCLUDES ALL MATERIALS AND LABOR FOR BUILDING REPAIRS, FURNACE WORK, AIR SYSTEM, AND ANY OTHER RELATED ITEMS THAT NEED TO BE FIXED OR REPLACED	

CITY AND BOROUGH OF WRANGELL
 GARAGE DEPARTMENT
 FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
01.14.00				
5001 WAGES & SALARIES EXP.	127,610	134,850	136,980	139,550
5005 OVERTIME	866	200	540	510
5201 EMPLOYER PR COSTS	112,501	109,880	106,130	113,300
5301 TRAINING & TRAVEL EXP.	1,498	2,500	2,500	2,500
5605 UTILITIES EXPENSE	19,105	18,000	19,000	19,000
5610 HEATING OIL EXPENSE	21,607	45,000	35,000	35,000
5620 GAS & LUBE OIL EXPENSE	51,442	70,000	70,000	70,000
5810 MATERIALS & SUPPLIES	129,489	120,000	120,000	120,000
5825 FIXED ASSETS	1,160	2,500	2,500	4,500
TOTAL GARAGE EXPENDITURES	465,278	502,930	492,650	504,360
CHARGED TO OTHER DEPTS.	(462,775)	(502,930)	(492,650)	(504,360)
TOTAL GARAGE EXPENDITUES	2,503	-	-	-

GARAGE CHARGES TO OTHER DEPT.

SENIOR CITIZENS		2,710	2,710	2,720
ADMINISTRATION		3,770	3,770	3,780
FIRE DEPARTMENT	*	52,930	52,930	53,080
MUSEUM		1,370	1,370	1,380
PARKS & RECREATION		7,380	7,380	7,400
PORT	*	16,940	16,940	16,990
SEWER		25,610	25,610	25,680
POLICE	*	50,290	50,290	50,430
CORRECTIONS		2,420	2,420	2,430
STREETS		194,250	183,970	194,800
HOSPITAL	*	8,600	8,600	8,620
SANITATION		57,250	57,250	57,410
LIGHT & POWER DISTRIBUTION	*	41,740	41,740	41,860
WATER		37,670	37,670	37,780
TOTALS		502,930	492,650	504,360

*added vehicles

JUSTIFICATION AND EXPLANATION
GARAGE DEPARTMENT

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ACCT

ACCT NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	CHIEF MECHANIC	57,774
	MECHANIC	48,770
	1/2 TIME MECHANIC	25,506
	VACATION AT 50% OF MAXIMUM	7,500
	TOTAL	<u>139,550</u>
5005	OVERTIME- NORMALLY USED FOR EMERGENCIES	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	SBS AND MEDICARE (7.58%)	10,621
	RETIREMENT WITH STATE OF AK (27.96%)	37,060
	GROUP HEALTH & LIFE INSURANCE	54,036
	WORKERS COMP INSURANCE	11,583
5301	TRAVEL AND TRAINING EXPENSE- VEHICLE MAINTENANCE TRAINING	
5605	UTILITY EXPENSE- COST OF WATER, SEWER, GARBAGE, AND ELECTRICITY FOR SHOP AND PUBLIC WORKS BUILDING	
5610	HEATING OIL EXPENSE- HEATING OIL AND DIESEL FOR EQUIPMENT	
5620	GAS AND LUBE OIL EXPENSE- INCLUDES GAS, OIL, AND GREASE FOR ALL CITY POWERED EQUIPMENT	
5810	MATERIALS AND SUPPLIES EXPENSE- INCLUDES SUCH THINGS AS FILTERS, TIRES, AND REPLACEMENT PARTS FOR ALL CITY ROLLING STOCK	
5825	FIXED ASSETS (EXPENDIBLE TOOLS)	\$2,500

CHARGED TO OTHER DEPARTMENTS- AMOUNT ESTIMATED TO BE THE AVERAGE COST OF FUEL, MAINTENANCE, PARTS, LABOR AND AMOUNT TO OPERATE SHOP.

CITY AND BOROUGH OF WRANGELL
 PUBLIC WORKS DEPARTMENT
 FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
01.16.00				
5001 WAGES & SALARIES EXP.	296,246	328,780	352,740	413,075
5005 OVERTIME	20,272	22,000	14,080	22,000
5010 CASUAL LABOR-SPEC PROJ	4,981	10,000	2,500	7,500
5201 EMPLOYER PR COSTS	237,435	208,120	209,975	234,330
5301 TRAINING & TRAVEL EXP.	1,987	5,000	5,000	5,000
5601 TELEPHONE EXPENSE	5,475	5,500	6,000	6,000
5810 MATERIALS & SUPPLIES	5,553	7,500	7,500	7,500
5830 ENGINEERING SUPPLIES	2,977	3,000	3,300	5,000
5901 FACILITY MAINT. & REPAIR	2,922	2,500	2,500	2,500
6500 ASSETS	-	2,000	2,000	5,000
PUBLIC WORKS EXPENDITURES	577,848	594,400	605,595	707,905
7105 CHARGES TO OTHER DEPTS.	(396,496)	(390,000)	(400,000)	(430,000)
TOTAL PUBLIC WORKS	181,352	204,400	205,595	277,905

JUSTIFICATION AND EXPLANATION
PUBLIC WORKS DEPARTMENT

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ACCT

ACCT NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	PUBLIC WORKS SUPT./SPECIAL PROJECT ADMINISTRATOR	75,106
	PUBLIC WORKS FOREMAN	58,613
	NEW POSITION (JULY 1, 2009)	40,855
	(2) SKILLED MAINTENANCE WORKERS	101,626
	MAINTENANCE TECHNICIAN (BUILDING MAINTENANCE)	47,355
	PROJECT MANAGER	64,520
	VACATION AT 50% OF MAXIMUM	25,000
	TOTAL	413,075
5005	OVERTIME- NORMALLY MOST OVERTIME IS USED FOR SNOW REMOVAL, BROKEN WATER LINES, AND OTHER SUCH UNCONTROLLED EVENTS.	
5010	CASUAL LABOR-SPECIAL PROJECTS- THESE WAGES ARE FOR PROJECTS WHERE EXTRA HELP IS REQUIRED. ALSO INCLUDES SOME EXTRA HELP FOR SNOW REMOVAL AND VACATION RELIEF.	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	SBS AND MEDICARE (7.58%)	33,041
	RETIREMENT WITH STATE OF AK (27.96%)	96,617
	GROUP HEALTH & LIFE INSURANCE	87,434
	WORKERS COMP INSURANCE	17,235
5301	TRAVEL AND TRAINING EXPENSE- MOSTLY USED TO TRAIN AND CERTIFY EMPLOYEES IN DEC, EPA, AND OSHA REQUIREMENTS	
5601	TELEPHONE EXPENSE- COST FOR PUBLIC WORKS PHONES, EMAIL, CELL PHONES, AND LONG DISTANCE CHARGES.	
5810	MATERIALS AND SUPPLIES EXPENSE- OFFICE SUPPLIES, SMALL TOOLS, INSPECTION MATERIALS AND SAFETY ITEMS FOR CREWS	
5830	ENGINEERING SUPPLIES- SMALL OFFICE EQUIPMENT, PROGRAMS, AND OTHER ITEMS USED FOR PROJECT INSPECTIONS SUCH AS FILM & DEVELOPING	
5901	FACILITY MAINTENANCE & REPAIR- BUILDING REPAIRS, INCLUDING FURNACE, LIGHTS, PLUMBING, AND OTHER BUILDING RELATED EXPENSES CHARGES TO OTHER DEPARTMENTS- THESE CHARGES ARE BASED ON ACTUAL TIME SPENT ON OTHER PROJECTS AND WORKING FOR OTHER DEPARTMENTS WITHIN THE CITY.	
6500	FIXED ASSETS	\$ 5,000
	GPS LOCATOR- \$3500, CAMERA- \$350, CABINETS- \$1150	
7105	CHARGES TO OTHER DEPARTMENTS- THESE CHARGES ARE BASED ON ACTUAL TIMESHEET CHARGES SPENT WORKING ON PROJECTS AND FOR OTHER DEPARTMENTS.	

CITY AND BOROUGH OF WRANGELL
 STREET DEPARTMENT
 FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
01.18.00				
5640 UTILITIES EXPENSE(STR LTS)	34,140	38,000	35,000	38,000
5645 UTILITY EXP. ROCK QUARRY	1,988	1,500	1,500	1,500
5705 EQUIPMENT RENTAL	1,150	1,000	1,000	1,000
5810 MATERIALS & SUPPLIES	6,449	6,000	6,000	6,000
5835 STREET LIGHTS FIXTURES	2,006	5,000	5,000	2,000
5850 CULVERT PURCHASE EXP.	6	2,000	2,000	2,000
5905 EQUIPMENT REPAIR& MAINT	184,550	194,250	183,970	194,800
5925 CRUSHING /MAINTENANCE	123	1,500	1,500	1,500
5930 STREET REPAIR & MAINT.	30,015	20,000	20,000	20,000
5935 SANDING & SNOW REMOVAL	16,161	30,000	25,000	30,000
7110 CHARGES FROM OTHER DEPT	131,211	150,000	145,000	150,000
TOTAL STREET DEPT. EXPEND.	407,799	449,250	425,970	446,800

JUSTIFICATION AND EXPLANATION
STREET DEPARTMENT

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ACCT

NO.	DESCRIPTION
5640	UTILITIES EXPENSE FOR STREET LIGHTS- COST OF ELECTRICITY FOR OPERATING STREET LIGHTS
5645	UTILITY EXPENSE FOR ROCK CRUSHER- COST OF ELECTRICITY FOR OPERATING ROCK CRUSHER
5705	EQUIPMENT RENTAL- RENT OF EQUIPMENT, NORMALLY DUMP TRUCKS FOR SNOW REMOVAL
5810	MATERIALS AND SUPPLIES- PURCHASE OF SIGNS, BARRICADES, COVERALLS, STREET SAFETY EQUIPMENT, PAINT, SMALL TOOLS, AND STEET SIGNS
5835	STREET LIGHT FIXTURES- COST OF BUYING NEW STREET LIGHT FIXTURES TO REPLACE EXISTING ONES NOT WORKING
5850	CULVERT PURCHASE EXPENSE- COST OF PURCHASING CULVERTS FOR DRAINAGE PROBLEMS AND FOR SALE TO THE PUBLIC
5905	EQUIPMENT REPAIR AND MAINTENANCE- CHARGE FOR THE GARAGE FOR TIRES, FUEL, PARTS, LABOR, ETC. FOR ALL VEHICLES INVOLVED IN STREET MAINTENANCE.
5925	CRUSHING/MAINTENANCE- COST OF LABOR, FUEL, AND PARTS TO OPERATE THE CRUSHER.
5930	STREET REPAIR AND MAINTENANCE- COST OF CONCRETE AND OTHER MATERIALS USED TO REPAIR STREETS
5935	SANDING AND SNOW REMOVAL EXPENSE- FOR PURCHASE FOR UREA ONLY NOT FOR LABOR. ALSO PURCHASE OF SAND
7110	CHARGES FROM OTHER DEPARTMENTS- PUBLIC WORKS LABOR CHARGED HERE BASED ON ACTUAL HOURS WORKED ON STREET RELATED ACTIVITIES

CITY AND BOROUGH OF WRANGELL
 LIBRARY DEPARTMENT
 FISCAL YEAR 2010-2010

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CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
01.20.00				
5001 WAGES & SALARIES EXP.	108,210	112,640	113,435	117,390
5201 EMPLOYER PR COSTS	91,697	82,760	84,400	91,830
5301 TRAVEL & TRAINING EXPENSE	1,410	2,000	1,637	2,000
5601 TELEPHONE EXPENSE	282	500	550	550
5605 UTILITIES EXPENSE	4,928	5,400	5,100	5,300
5610 HEATING OIL EXPENSE	5,261	6,800	6,200	6,400
5660 INTERNET ACCESS EXPENSE	984	1,400	1,200	1,800
5801 POSTAGE EXPENSE	3,944	2,400	2,600	2,700
5805 CUSTODIAL SUPPLIES EXPENSE	1,329	1,700	1,000	1,300
5810 MATERIALS & SUPPLIES EXP	4,240	4,800	4,600	4,800
5840 BOOKS/SUBS/DUES EXP.	18,439	20,000	19,275	20,000
5842 STATE OPERATING GRANT	6,350	6,350	6,350	6,350
5852 IMLS COMPUTER/DVD GRT	3,949	6,000	6,000	6,000
5901 BUILDING REPAIR & MAINT.	3,794	6,800	4,500	5,000
5905 EQUIPMENT REPAIR & MAINT.	848	1,000	1,000	1,200
6500 FIXED ASSETS	434	2,800	1,239	-
TOTAL LIBRARY EXPENDITURES	256,099	263,350	259,086	272,620

GRANTS:

STATE OPERATING GRANT	-	6,350	-	6,300
OTHER GRANTS	-	6,000	6,000	6,000
ERATE		3,250	-	3,250
(govt subsidy for internet/commication)				

JUSTIFICATION AND EXPLANATION
LIBRARY DEPARTMENT

ACCT

ACCT NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	LIBRARIAN	59,357
	ASST. LIBRARIAN (30 HRS PER WEEK)	26,297
	ASST. LIBRARIAN (21 HRS PER WEEK)	17,074
	CUSTODIAN (7 HOURS PER WEEK)	5,000
	EXTRA HELP	4,662
	VACATION AT 50% OF MAXIMUM	5,000
	TOTAL	117,390
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	FICA, SBS AND MEDICARE (7.58%)	8,910
	RETIREMENT WITH STATE OF AK (27.96%)	28,720
	GROUP HEALTH & LIFE INSURANCE	53,003
	WORKERS COMP INSURANCE	1,197
5301	TRAVEL AND TRAINING EXPENSE- AK LIBRARY CONFERENCE/DIRECTOR'S MTG	
5601	TELEPHONE EXPENSE- MONTHLY RATE, LONG DISTANCE, AND FAX CALLS. E-RATE PAYS 80%	
5605	UTILITIES EXPENSE- WATER, SEWER, GARBAGE, AND ELECTRICTY COSTS	
5610	HEATING OIL EXPENSE- COST TO HEAT BUILDING	
5660	INTERNET ACCESS EXPENSE- COST TO HAVE INTERNET ACCESS FOR STAFF AND PUBLIC. E-RATE PAYS 80%	
5801	POSTAGE EXPENSE- COST OF MAILING BORROWED MATERIALS FROM OTHER LIBRARIES, OVER DUES, ETC.	
5805	CUSTODIAL SUPPLIES EXPENSE- CLEANING SUPPLIES, RESTROOM PRODUCTS, AND JANITORIAL EQUIPMENT	
5810	MATERIALS AND SUPPLIES EXPENSE- OFFICE PRODUCTS SUCH AS COPY PAPER, COMPUTER PAPER, LETTER HEAD, RIBBONS, BOOK COVERS, REPAIR BOOK BINDINGS, ETC.	
5840	BOOKS/SUBSCRIPTIONS/DUES/MEDIA EXPENSE- PURCHASE BOOKS, SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATION. ALSO INCLUDES AUDIO BOOKS AND DVD'S.	
5842	STATE OPERATING GRANT- STATE GRANT FOR LIBRARY EXPENDITURES WHICH NORMALLY INCLUDES BOOKS, SUBSCRIPTIONS, AND EQUIPMENT	
5852	IMLS GRANT- INSTITUTE OF MUSEUMS & LIBRARIES- TO BUY COMPUTERS/FURNISHINGS	
5901	BUILDING REPAIR AND MAINTENANCE- LABOR & MATERIALS TO MAINTAIN BUILDING, FURNACE, LIGHTS, WINDOWS AND PAINTING.	
5905	EQUIPMENT REPAIR AND MAINTENANCE- REPAIR AND MAINTENANCE OF TYPEWRITERS, PRINTERS, COMPUTERS, FAX, COPIER, AND ALL OTHER LIBRARY EQUIPMENT.	

CITY AND BOROUGH OF WRANGELL
 COMMUNITY PROMOTION
 FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
01.24.00				
5325 LOBBYING EXPENSE	-	5,000	5,000	5,000
5330 LOBBYIST EXPENSE	31,200	31,200	31,200	31,200
5625 CONTRIBUTION TO KSTK	9,200	9,200	9,200	9,200
5627 CONTRIBUTION TO HEALTH FAIR	-	3,000	3,000	3,000
5630 U.S. CUSTOMS UTILITIES EXP	814	750	1,000	1,100
5840 BOOKS/SUBSCRIPTIONS, DUES	4,080	6,000	6,300	6,500
6425 ACE COILITION CONTRIBUTION	5,000	2,500	2,500	-
6601 COMMUNITY PROMOTION EXP	20,463	13,000	13,000	13,000
6602 EMPLOYEE APPRECIATION	-	5,000	3,609	5,000
6610 HOSPITAL CONTRIBUTION	42,500	42,500	42,500	-
6615 SENIOR CITIZEN PROGRAM	13,833	15,000	13,750	15,000
6625 ENERGY COMMITTEE/ACE	13,322	-	-	-
6635 CONTRIBUTION TO CHAMBER	7,234	25,000	25,000	25,000
6640 CONTRIBUTION TO FIREWORKS	4,000	4,000	4,000	4,000
TOTAL COMMUNITY PROMOTION EXP	151,646	162,150	160,059	118,000

JUSTIFICATION AND EXPLANATION
COMMUNITY PROMOTION

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ACCT

NO. DESCRIPTION

- 5325 LOBBYING EXPENSE- TO PROVIDE FUNDING TO HAVE CITY STAFF OR ASSEMBLY MEMBERS LOBBY VARIOUS EFFORTS
- 5330 LOBBYIST- WASHINGTON DC LOBBYIST HIRED TO LOBBY FOR WRANGELL AND FEDERAL ISSUES
- 5625 CONTRIBUTION TO KSTK- CASH CONTRIBUTION OF \$9200
- 5627 CONTRIBUTION TO HEALTH FAIR- CASH CONTRIBUTION OF \$3000
- 5840 BOOKS/SUBSCRIPTIONS, DUES- CITY DUES FOR SUCH THINGS AS S.E. CONFERENCE, ALASKA MUNICIPAL LEAGUE, STATE STATUTE SUBSCRIPTION, AND OTHER CITY WIDE SUBSCRIPTIONS, INCLUDING THE LAW DEPARTMENT
- 6601 COMMUNITY PROMOTION EXPENSE- THIS LINE ITEM IS USED FOR A VARIETY OF ITEMS THAT COME UP OVER THE COURSE OF THE YEAR FOR COMMUNITY PROMOTION.
- 6610 HOSPITAL CONTRIBUTION- THIS ITEM WILL NO LONGER BE BUDGET AND THE OFF SETTING REVENUE ALSO TO BE ELIMINATED.
- 6615 SENIOR CITIZEN PROGRAM- INKIND OF \$1,800 FOR FUEL, TIRES, AND OTHER SHOP EXPENSE TO MAINTAIN VAN. ALSO A CASH CONTRIBUTION OF \$11,000 TO HELP FUND MEALS AND OTHER ACTIVITIES AND EXPENSE OF RUNNING THE SENIOR CENTER.
- 6640 CONTRIBUTION TO FIREWORKS- AMOUNT CONTRIBUTED TO FIRE DEPARTMENT FOR ASSISTANCE IN PURCHASING FIREWORKS FOR THE 4TH OF JULY

CITY AND BOROUGH OF WRANGELL
 PLANNING AND ZONING
 FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
01.26.00				
5301 TRAINING & TRAVEL EXP.	323	1,500	1,387	1,500
5810 MATERIALS & SUPPLIES EXP.	-	100	100	100
6005 PUBLICATIONS EXPENSE	116	1,700	200	1,500
6120 SURVEY COSTS	-	7,500	500	7,500
6130 MAPPING UPGRADE EXPENSE	3,782	3,500	3,500	3,500
7110 CHARGES FROM OTHER DEPTS.	13,250	14,110	14,110	15,240
TOTAL P&Z EXPENDITURES	17,471	28,410	19,797	29,340

JUSTIFICATION AND EXPLANATION
PLANNING AND ZONING DEPARTMENT

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ACCT

NO.	DESCRIPTION
5301	TRAINING & TRAVEL EXPENSE- PROFESSIONAL SEMINARS FOR PLANNER PLUS COMMISSION TO ATTEND TRAINING
5810	MATERIALS AND SUPPLIES EXPENSE- INCLUDES SUBSCRIPTIONS TO P&Z PUBLICATIONS. MAINTENANCE OF P&Z MAPS, AND OTHER OFFICE MATERIALS
6005	PUBLICATIONS EXPENSE - COST OF REQUIRED NOTICES CONCERNING REQUIRED PUBLIC HEARINGS AND OTHER P&Z NOTICES.
6120	SURVEY/MAPPING- MISC. SURVEY WORK REQUIRED BY CITY AND TO PROVIDE FUNDING FOR CITY MAPPING AND UPDATE OF MAPPING
6130	MAPPING UPDATES- THIS LINE ITEM IS TO PAY TO HAVE ALL SUBDIVISIONS PUT INTO MAPPING SYSTEM AND TO INTEGRATE WITH PROPERTY TAXES. THIS IS TO PAY TO HAVE SOMEONE COME TO WRANGELL TO DO THIS SERVICE AND TO PROVIDE ON GOING TRAINING ON THE MAPPING PROGRAM FOR FINANCE, PLANNING AND ZONING, LIGHT DEPT. AND PUBLIC WORKS.
7110	CHARGES FROM OTHER DEPARTMENTS- CHARGES FROM FINANCE DEPARTMENT FOR DOING AGENDAS, NOTICES, MINUTES, ETC.

CITY AND BOROUGH OF WRANGELL
 PARKS DEPARTMENT
 FISCAL YEAR 2011-2012

PAGE 39

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
01.28.00				
5001 WAGES & SALARIES EXP.	18,072	20,000	20,000	22,000
5005 OVERTIME	1,748	1,500	1,500	2,000
5201 EMPLOYER PR COSTS	4,293	4,000	4,500	4,500
5605 UTILITIES EXPENSE	4,719	5,000	12,000	12,000
5810 MATERIALS AND SUPPLIES	9,306	9,000	9,000	9,000
5920 GARAGE CHARGES	6,970	7,380	7,380	7,400
6400 INDOOR SHOOTING RANGE	2,200	-	-	-
6500 FIXED ASSETS	1,500	2,000	2,000	8,000
7110 CHARGES FROM OTHER DEPT.	888	4,500	4,500	4,500
TOTAL PARKS EXPENDITURES	49,696	53,380	60,880	69,400

JUSTIFICATION AND EXPLANATION
PARKS DEPARTMENT

PAGE 40

ACCT NO.	DESCRIPTION	
5001	WAGES AND SALARIES- PARKS BUDGET INCLUDES PARKS ONLY, NOT CEMETERY	18,000
5005	OVERTIME EXPENSE- USED FOR OCCASIONAL OVERTIME TO GET SPECIAL PROJECTS COMPLETED	
5201	EMPLOYER PAYROLL COSTS- BENEFITS PROVIDED TO PART-TIME EMPLOYEES WHICH INCLUDE FICA, MEDICARE, WORKERS COMP., AND UNEMPLOYMENT	
5605	UTILITIES EXPENSE- COST OF ELECTRICITY, WATER AND SEWER AT PARKS	
5810	MATERIALS AND SUPPLIES EXPENSE- PURCHASE OF MOWER AND WEED EATERS, PARTS, FUEL, PAINT, TOOLS, SIGNS, RESTROOM SUPPLIES, AND OTHER MATERIALS TO KEEP THE PARKS AND RESTROOMS IN GOOD ORDER	
5920	GARAGE CHARGES- CHARGE FROM GARAGE FOR GAS, TIRES, PARTS, LABOR, ETC. TO MAINTAIN PARKS VEHICLES, INCLUDING LAWN MOWERS, WEED EATERS, AND OTHER SUCH EQUIPMENT USED BY THE PARK DEPT.	
5945	R/V EXPENDITURES- COST TO COLLECT MONEY, PROVIDE PUBLISHED INFORMATION TO THE VISITORS, AND MAINTENANCE	
6500	FIXED ASSETS- CITY PARK RESTROOM UPGRADE- \$4,000 FIRE RINGS- \$4,000	
7110	CHARGES FROM OTHER DEPARTMENTS- THESE ARE CHARGES FROM THE PUBLIC WORKS DEPARTMENT FOR WORK ON THE PARKS.	

CITY AND BOROUGH OF WRANGELL
 CEMETERY DEPARTMENT
 FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
01.30.00				
5001 WAGES & SALARIES EXP.	-	5,000	-	-
5201 EMPLOYER PR COSTS	-	600	-	-
5810 MATERIALS & SUPPLIES EXP.	1,621	1,600	1,000	1,600
7110 CHARGES FROM OTHER DEPT.	14,493	11,000	2,000	11,000
TOTAL CEMETERY EXPENDITURES	16,114	18,200	3,000	12,600

JUSTIFICATION AND EXPLANATION
CEMETERY DEPARTMENT

PAGE 42

ACCT NO.	DESCRIPTION	
5001	WAGES AND SALARIES- CEMETERY PORTION OF PARK WORKS THAT IS ATTRIBUTED TO THE CARE OF THE CEMETERY	5,000
5201	EMPLOYER PAYROLL COSTS- BENEFITS PROVIDED TO PART-TIME EMPLOYEES WHICH INCLUDE FICA, MEDICARE, WORKERS COMP., AND UNEMPLOYMENT	
5810	MATERIALS AND SUPPLIES- CEMETERY PORTION OF SUPPLIES PURCHASED BY PARKS AND USED FOR CEMETERY	
7110	CHARGES FROM OTHER DEPARTMENTS- PUBLIC WORKS CHARGES FOR BURIALS, AND OTHER MAINTENANCE BY PW ON THE CEMETERY	

CITY AND BOROUGH OF WRANGELL
 TRANSFERS TO OTHER DEPARTMENTS
 FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
01.34.00				
7001 SCHOOL/OPERATIONS	51,990	81,150	81,150	77,799
7016 DEBT SERVICE FUND	138,568	138,366	136,227	164,516
7018 CAPITAL FUND	328,364	113,100	166,842	365,000
7019 MISC. GRANTS FUND	13,422	10,000	10,000	10,000
HEALTH SAVINGS ACCOUNT	15,662	25,000	25,000	25,000
7021 MUSEUM OPERATIONS FUND	90,000	105,210	105,210	105,841
7024 POOL/OPERATIONS	245,917	243,130	235,810	236,800
7047 RECREATION FUND	114,102	141,310	146,200	141,980
TOTAL TRANSFERS TO OTHER FDS	998,025	857,266	906,439	1,126,936

JUSTIFICATION AND EXPLANATION
 TRANSFERS TO OTHER DEPARTMENTS AND ENTITIES

ACCT

ACCT NO.	DESCRIPTION	
7001	SCHOOL/OPERATIONS- THIS IS THE PORTION OF THE CASH CONTRIBUTION THE CITY MAKES TO THE SCHOOL FROM THE GENERAL FUND. THE BALANCE OF FUNDING COMES FROM THE SECURE SCHOOLS MONEY AND THE SALES TAX FUND.	
	GENERAL FUND:	77,799
	SALES TAX FUND	590,000
	TIMBER TAX RECEIPTS FUND	848,488
	TOTAL	1,516,287
7016	TRANSFER TO THE DEBT SERVICE FUND FOR SCHOOL BOND- THIS IS THE AMOUNT FOR CITY'S SHARE OF 2000, 2002, 2005 AND 2010 SCHOOL BONDS.	
7018	TRANSFER TO CAPITAL FUND- THIS IS THE AMOUNT NOT PAID BY GRANT FUNDS NEEDED TO PROVIDE ENOUGH FUNDING TO FUND THE CAPITAL ITEMS IN THE BUDGET FOR THE GENERAL FUND AND OTHER GENERAL FUND SUPPORTED FUNDS	
7019	TRANSFER TO MISCELLANEOUS GRANTS FUND- PORTION NEEDED FROM GENERAL FUND TO PAY FOR THE PORTION NOT PAID BY GRANTS	
7021	MUSEUM OPERATIONS FUND- THE AMOUNT NEEDED TO FUND THE OPERATIONS OF THE MUSEUM AFTER MUSEUM REVENUES ARE APPLIED. THIS BUDGET IS BASED ON THE AMOUNT SET FORTH WHEN NOLAN CENTER OPENED OF \$90,000 PLUS THE ACTUALCOST OF LIVING INCREASE SINCE 2004 SET FORTH BY THE STATE OF ALASKA DEPT. OF LABOR.	
7024	POOL/OPERATIONS- AMOUNT NEEDED BY POOL TO OPERATE AFTER ALL OTHER REVENUES ARE APPLIED.	
7047	RECREATION FUND- AMOUNT NEEDED BY THE RECREATION FUND (COMMUNITY CENTER BUILDING) AFTER ALL OTHER REVENUES APPLIED.	
7085	HEALTH SAVINGS ACCOUNT- AMOUNT NEEDED TO FUND GENERAL FUND AND RELATED FUNDS INTO THE HEALTH SAVINGS ACCOUNT PROGRAM.	

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Capital Fund

CITY AND BOROUGH OF WRANGELL
 CAPITAL PROJECT FUND
 FISCAL YEAR 2011-2012

PAGE 45

CLASSIFICATION	2008-2009 ACTUAL	2010-2011 APPROVED BUDGET	2009-2010 REVISED ESTIMATE	2010-2011 APPROVED BUDGET
JULY 1ST BALANCE	9,135	9,135	9,135	-
TRANSFERS AND REVENUES				
18.00.00		-	-	-
4250 DEC STREET SWEEPER GRT	193,383		-	
4255 SCENIC BYWAY GRT REV	21,760		-	
4770 DCCED GRT -WRESTLING MATS			2,000	-
4350 DCCED HOSPITAL GRT REV			1,600,000	-
4440 HUD GRANT FOR SNO BLDG			10,000	-
4680 SENIOR CITIZENS UPG. GRT	1,478		-	
4690 SMB USFS GRANT REV.	9,719		-	
4901 TRANSFER FROM GEN. FUND	326,960	113,100	166,842	365,000
TOTAL REV., TRANSFERS, & BAL	562,435	122,235	1,787,977	365,000
APPROPRIATIONS				
18.01.00				
6400 COURT RENOVATIONS EXP	30		5,870	15,000
6350 HOSPITAL CONST. PROJECT			1,600,000	-
6465 PUBLIC WORKS CAPITAL	269,980	-	-	312,000
6500 PARKS FIXED ASSETS	-	8,600	10,856	8,000
6440 HUD SNO BUILDING PROJ			10,000	-
6510 POOL-RECREATION	49,997	15,000	11,900	-
6790 BUILDING MAINT. ITEMS			43,000	-
6770 DCCED GRT-WRESTLING MATS			2,000	-
6680 SENIOR EQUIPMENT UPG GRT	1,746	-	-	-
6690 SMB USFS GRANT EXPEND.	9,751		-	-
6750 SCHOOL CAPITAL EXP.	-	-	9,135	-
6780 LIBRARY ELECTRIC BOILER				30,000
6801 CITY HALL EQUIPMENT	-	20,000	13,530	-
7034 TRANSFER TO SANIT. FUND	157,223			
6809 PUBLIC SAFETY BUILDING	9,743	-	-	-
6810 ICOP GRANT POLICE	22,658		-	-
6811 POLICE EQUIPMENT	-	14,500	17,560	-
6815 DOG POUND	3,304	-	9,126	-
6825 GARAGE EQUIPMENT	3,868	15,000	15,000	-
6830 IMPOUND LOT DEVELOPMENT	-	40,000	40,000	-
6835 CITY CLERK EQUIPMENT/PROG.	25,000	-	-	-
TOTAL CAPITAL EXPENDITURES	553,300	113,100	1,787,977	365,000
FUND BALANCE/SCHOOL DEDICAT.	9,135	9,135	-	-
TOTAL FUND BALANCE & EXP.	562,435	122,235	1,787,977	365,000

JUSTIFICATION AND EXPLANATION
CAPITAL PROJECT FUND

PAGE 46

ACCT

NO. DESCRIPTION

REVENUES:

4901 TRANSFER FROM GENERAL FUND- THE AMOUNT NEEDED TO BE TRANSFERRED
FROM THE GENERAL FUND TO PAY FOR THOSE ITEMS NOT PAID BY GRANTS

EXPENDITURES:

6400 COURT RENOVATIONS	15,000
6465 PUBLIC WORKS EQUIPMENT- 966 LOADER	312,000
6500 PARKS:	8,000
REPLACE SHELTER ROOF	
6780 LIBRARY ELECTIC BOILER	30,000

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Miscellaneous Grants Fund

CITY AND BOROUGH OF WRANGELL
 MISCELLANEOUS GRANTS FUND
 FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
TRANSFERS AND REVENUES				
19.00.00				
FUNDS AVAILABLE JULY 1				
YOUTH COURT DONATIONS	9,089	7,570	7,570	7,570
REVENUES:				
4761 YOUTH COURT DONATIONS	660	500	750	500
4107 PERS REVENUE	864		850	860
4670 BIKE RODEO	-			
4770 YOUTH COURT GRT. STATE	15,000	7,500	10,000	10,000
FED. YOUTH COURT GRANT	(220)	-	-	-
4850 HOMELAND SECURITY GRT	80,639	-	-	-
4901 TRANSFER FROM GEN. FUND	13,422	10,000	10,000	10,000
TOTAL REVENUES & TRANSFERS	110,365	18,000	21,600	21,360
TOTAL REVENUE, TRANSF, RESEV.	119,454	25,570	29,170	28,930

CITY AND BOROUGH OF WRANGELL
 MISCELLANEOUS GRANTS FUND
 FISCAL YEAR 2010-2011

CLASSIFICATION	2008-2009 ACTUAL	2010-2011 APPROVED BUDGET	2009-2010 REVISED ESTIMATE	2010-2011 APPROVED BUDGET
EXPENDITURES				
19.01.00				
6310 NOLAN/GARNET FESTIVAL	-	-	-	-
6350 HOMELAND SEC. GRT EXP.	83,070	-	-	-
6441 SEA RUNNERS/NOLAN GRT	-	-	-	-
6444 NOLAN/MUSEUM EXP	-	-	-	-
6670 DOT/PF BIKE RODEO GRT. EXP	-	-	-	-
6760 YOUTH COURT GRT EXP.	28,397	17,500	21,600	21,360
6763 YOUTH COURT DONATIONS EX	417	-	-	-
TOTAL EXPENDITURES	111,884	17,500	21,600	21,360
<u>JUNE 30TH BALANCES:</u>				
YOUTH COURT - DONATIONS	7,570	8,070	7,570	7,570
TOTAL EXPEND. & RESERVES	119,454	25,570	29,170	28,930

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SPECIAL REVENUE FUNDS

NOLAN CENTER OPERATING FUND

This fund accounts for the revenues and expenditures for the running of the Nolan Center.

SALES TAX FUND

This fund accounts for sales tax revenue, which is used to finance various street, school, sanitation, health, and general fund activities.

THEATER FUND

The theater is being separated from the Nolan Center Fund so it is easier to keep track of reserves and other activities.

SWIMMING POOL FUND

This fund accounts for the operations and maintenance of the swimming pool and other recreational activities. Funded by General Fund contributions, user fees, and interest income from a 1 million-dollar endowment.

BOROUGH TRANSITION FUND

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

TRANSIENT TAX FUND

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

SECURE SCHOOLS FUND (THIS WAS FORMALLY NATIONAL FOREST RECEIPTS)

This fund is established to provide for the receipt and subsequent use of National Forest Receipt monies for roads and education.

ECONOMIC RECOVERY FUND

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

REVOLVING LOAN FUND

The only activity in this fund is a loan to the port that they will pay back through port development fees from tour ships.

PERMANENT FUND

This fund was set up after a vote of the citizens that directed the city to put aside 5 million dollars of the Economic Recovery Fund for the purpose of establishing a trust to assist in funding the General Fund.

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Nolan Center Fund

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CITY AND BOROUGH OF WRANGELL
 NOLAN CENTER SUMMARY
 FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2012 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
OPERATING FUNDS AVAILABLE 7/1	21,750		16,583	26,984
REVENUES:				
PERS REVENUE FROM STATE			7,670	5,942
MUSEUM	105,895	105,240	78,560	104,112
CIVIC CENTER	27,566	14,430	20,500	18,500
TRANSFERS FROM TRANSIENT TAX	10,237	12,000	10,000	10,000
TRANSFER FROM GENERAL FUND	90,000	105,210	105,210	107,100
FRIENDS OF THE MUSEUM DONAT.	3,000	3,000	3,000	3,000
BARNES MEMORIAL FUND CONTRIB	1,046	2,000	2,000	2,000
NOLAN ENDOWMENT	184,000	162,000	162,000	162,000
TOTAL REVENUES	421,744	403,880	388,940	412,654
TOTAL REVENUES & TRANSFERS	443,494	403,880	388,940	412,654
EXPENDITURES:				
MUSEUM EXPENDITURES	210,659	102,240	150,387	167,350
CIVIC CENTER EXPENDITURES	109,262	56,043	109,260	124,408
BUILDING OPERATION COSTS	104,062	82,784	118,392	120,304
BARNES MEMORIAL FUND EXP.	2,928	-	500	-
TOTAL EXPENDITURES	426,911	241,067	378,539	412,062
TOTAL FUNDS AVAILABLE 6/30	16,583		26,984	27,576
TOTAL EXPENDITURES & RESERVES	443,494	241,067	405,523	439,638

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
21.01.00				
4107 PERS STATE CONTRIBUTION	3,079	4,240	4,240	3,286
4310 MUSEUM ADMISSIONS	10,154	36,000	10,280	10,000
4312 MUSEUM GIFT SHOP	70,398	100,000	66,880	70,000
4314 MISC. REVENUES	2,875	1,000	1,400	1,000
4320 DONAT.- BARNES INT.	1,046	2,000	2,000	2,000
4450 NOLAN ENDOWMENT	184,000	112,000	112,000	112,000
4460 FRIENDS ANNUAL CONTRIB.	3,000	3,000	3,000	3,000
4550 RASMUSON PHOTO GRANT	14,389			
7901 TRANSFER FROM GEN. FUND				3,696
7160 TRANSF FROM MUS. CONST	5,000	-	-	23,112
TOTAL REVENUES & TRANSFERS	293,941	258,240	199,800	228,094

APPROPRIATIONS

21.01.00

5001 WAGES AND SALARIES	54,093	60,240	53,840	58,140
5010 CASUAL LABOR	20,710	17,000	16,640	16,790
5201 EMPLOYER EXPENSES	25,945	28,800	24,250	35,120
5301 TRAVEL AND TRAINING EXP.	7,041	3,000	3,342	3,000
5601 TELEPHONE EXPENSE	1,063	1,000	1,100	1,100
5801 POSTAGE EXPENSE	626	1,000	15	300
5810 MATERIALS AND SUPPLIES EXP	7,671	5,000	3,000	3,000
5812 GIFT STORE INVENTORY	59,754	50,000	40,000	40,000
5816 PROGRAMMING	2,947	2,500	2,200	2,500
5840 BOOKS, SUBSCRIPTIONS, DUES	1,184	850	600	700
5850 CREDIT CARD EXPENSE	7,502	4,000	3,200	3,500
5905 EQUIPMENT REPAIR & MAINT	1,038	1,000	500	1,000
5920 GARAGE EXPENSE	1,290	1,370	-	-
6005 PUBLICATIONS EXPENSE	4,429	2,000	1,500	2,000
6205 INSURANCE ON LOANED ART.	(71)	200	200	200
6330 BARNES MEMORIAL EXP.	2,928	2,000	500	-
6470 CHATAQUA TRAVEL GRT	(642)		-	-
6550 RASMUSON GRANT	14,389		-	-
6500 FIXED ASSETS	1,690	-	-	-
7107 ALLOCATED BUILDING EXP.	52,031	69,290	59,196	60,152
TOTAL EXPENDITURES	205,618	240,250	210,083	227,502

*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.

JUSTIFICATION AND EXPLANATION
MUSEUM DEPARTMENT

PAGE 51

ACCT

NO. DESCRIPTION

21.01.00	<u>REVENUES:</u>	
4310	ADMISSIONS- MUSEUM ADMISSION REVENUE	
4312	GIFT SHOP- GIFT SHOP SALES	
4314	MISC. REVENUES- VARIOUS ONE TIME REVENUES	
4320	DONATIONS BARNES MEMORIAL- ANNUAL DONATION FROM BARNES TRUST	
4330	ENDOWMENT PROCEEDS- LOCAL CONTRIBUTIONS FOR ENDOWMENT	
4450	NOLAN ENDOWMENT- ANNUAL DISTRIBUTION OF NOLAN ENDOWMENT	
4460	FRIENDS ANNUAL CONTRIBUTION- AMOUNT FRIENDS HAVE PLEDGED FOR MUS.	
7901	TRANSFER FROM GENERAL FUND- AMOUNT PROMISED TO NOLAN CENTER	
	 <u>EXPENDITURES:</u>	
5001	WAGES & SALARIES - MUSEUM DIRECTOR (INCLUDES VACATION)	58,140
5010	CASUAL LABOR- FOR VARIOUS PART TIME HELP	17,000
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	SBS AND MEDICARE (7.58%)	5,693
	RETIREMENT WITH STATE OF AK (27.96%)	15,416
	GROUP HEALTH & LIFE INSURANCE	13,214
	WORKERS COMP INSURANCE	794
5301	TRAVEL AND TRAINING- COST OF TRAVEL FOR REQUIRED MEETINGS	
5801	POSTAGE EXPENSE- POSTAGE FOR MUSEUM MAILINGS	
5810	MATERIALS AND SUPPLIES- MISCELLANEOUS ITEMS PURCHASED	
5812	GIFT STORE INVENTORY- COST TO PURCHASE ITEM SOLD IN GIFT STORE	
5816	PROGRAMMING- COST TO PROVIDE VARIOUS PROGRAMS FOR THE PUBLIC	
5840	BOOKS SUBSCRIPTIONS, AND DUES- COST FOR VARIOUS PROFESSIONAL DUE AND VARIOUS ITEMS RELATED TO THE MUSEUM.	
5850	CREDIT CARD EXPENSE- PORTION BK TAKES FOR USING TAKING CREDIT CARDS	
5905	EQUIPMENT REPAIR AND MAINTENANCE- COST TO MAINTAIN COMPUTERS, COPIERS AND OTHER MISC. OFFICE EQUIPMENT	
6005	PUBLICATIONS EXPENSE- COST TO ADVERTISE AND PROMOTE MUSEUM AND THE VARIOUS EVENTS AT THE MUSEUM.	
6205	INSURANCE ON LOANED ARTIFACTS- REQUIRED INSURANCE ON BORROWED ITEMS	
6330	BARNES MEMORIAL EXPENSES- COST TO ACQUIRE ARTIFACTS AS REQUIRED BY THE REQUIREMENTS OF THE TRUST.	
7107	ALLOCATED BUILDING EXPENSE- AT THE MOMENT, ALL OF THE BUILDING COSTS ARE RECORDED INTO ONE DEPARTMENT AND THEN DIVIDED BY 2 TO GET THE COST FOR BOTH THE MUSEUM AND CIVIC CENTER.	

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
<u>21.03.00</u>				
4107 PERS REVENUE	2,359	3,430	3,430	2,656
4300 CIVIC CENTER EQUIP. RENTALS	4,774	3,500	3,500	3,500
4320 CIVIC CENTER RENTAL FEES	14,156	11,000	17,000	15,000
4450 NOLAN ENDOWMENT	-	50,000	50,000	50,000
4470 TRANSF FROM TRANSIENT TAX	10,237	12,000	10,000	10,000
4550 RASMUSON GRT REV.	1,277	-	-	-
7160 TRANSF FROM MUS. CONST	5,000	-	-	-
7901 TRANSFER FROM GEN. FUND	90,000	105,210	105,210	103,404
TOTAL REVENUES & TRANSFERS	127,803	185,140	189,140	184,560

APPROPRIATIONS

21.03.00

5001 WAGES AND SALARIES	41,832	42,990	42,590	46,560
5005 OVERTIME	243	500	500	500
5010 CASUAL LABOR	7,088	6,000	7,300	8,000
5201 EMPLOYER EXPENSES	32,873	29,910	28,170	32,848
5301 TRAVEL AND TRAINING EXP.	3,886	7,000	5,100	7,000
5601 PHONE AND INTERNET	1,081	1,300	1,300	1,300
5801 POSTAGE EXPENSE	2,838	300	400	300
5810 MATERIALS AND SUPPLIES EXP	6,267	7,000	5,000	7,000
5840 BOOKS, SUBSCRIPTIONS, DUES	1,018	900	900	900
6005 PROMOTION/PUBLICATIONS	12,136	20,000	18,000	20,000
7107 ALLOCATED BUILDING EXP.	52,031	69,290	59,196	60,152
TOTAL EXPENDITURES	161,293	185,190	168,456	184,560

JUSTIFICATION AND EXPLANATION
CIVIC CENTER DEPARTMENT

ACCT

NO. DESCRIPTION

21.03.00	REVENUES:	
	4300 EQUIPMENT RENTALS- REVENUES FOR VARIOUS EQUIP AVAILABLE TO RENT	
	4320 RENTAL FEES - FEES FOR BUILDING RENTAL	
	4450 NOLAN ENDOWMENT- ANNUAL DISTRIBUTION OF NOLAN ENDOWMENT	
	4470 TRANS. FROM TRANSIENT TAX - CONTR. FOR TAKING OVER INQUIRY MAILINGS	
	4330 ENDOWMENT PROCEEDS- LOCAL CONTRIBUTIONS FOR ENDOWMENT	
	7160 CONTRIBUTION FROM GENERAL FUND- THE AMOUNT USED HERE IS THE ORIGINAL \$90,000 PLUS COST OF LIVING ALLOWANCES SINCE JULY 1, 2004 WHEN THE FACILITY OPENED, THIS INCREASE WOULD HAVE HAPPENED REGARDLESS OF WHERE THE FACILITY WAS LOCATED. THE COST OF LIVING WAS BASED ON THE STATE OF ALASKA'S DEPARTMENT OF LABOR.	
	 EXPENDITURES:	
	5001 WAGES & SALARIES - CIVIC CENTER DIRECT.	42,990
	5005 OVERTIME- FOR OCCASIONAL OT NEEDED FOR LARGE EVENTS IN CC	
	5010 CASUAL LABOR- FOR VARIOUS PART TIME HELP	6,000
	5201 EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	SBS AND MEDICARE (7.58%)	3,644
	RETIREMENT WITH STATE OF AK (27.96%)	12,021
	GROUP HEALTH & LIFE INSURANCE	13,736
	WORKERS COMP INSURANCE	659
	5301 TRAVEL AND TRAINING- COST OF TRAVEL FOR REQUIRED MEETINGS	
	5801 POSTAGE EXPENSE- POSTAGE FOR MUSEUM MAILINGS	
	5810 MATERIALS AND SUPPLIES- MISCELLANEOUS ITEMS PURCHASED	
	5905 EQUIPMENT REPAIR AND MAINTENANCE- COST TO MAINTAIN COMPUTERS, COPIERS AND OTHER MISC. OFFICE EQUIPMENT	
	6005 PUBLICATIONS EXPENSE- COST TO ADVERTISE AND PROMOTE MUSEUM AND THE VARIOUS EVENTS AT THE MUSEUM.	
	7107 ALLOCATED BUILDING EXPENSE- AT THE MOMENT, ALL OF THE BUILDING COSTS ARE RECORDED INTO ONE DEPARTMENT AND THEN DIVIDED BY 2 TO GET THE COST FOR BOTH THE MUSEUM AND CIVIC CENTER.	

CITY AND BOROUGH OF WRANGELL
 NOLAN CENTER BUILDING EXPENSES
 FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2009-2010 REVISED ESTIMATE	2010-2011 APPROVED BUDGET
21.05.00				
APPROPRIATIONS				
5001 WAGES AND SALARIES	13,975	13,520	15,710	14,050
5005 OVERTIME	368	500	250	250
5201 EMPLOYER TAX EXPENSE	12,936	19,600	9,490	9,183
5601 PHONE/INTERNET EXPENSE	6,743	7,600	6,500	7,000
5605 UTILITIES EXPENSE	33,907	34,000	38,000	36,000
5610 HEATING EXPENSE	19,867	30,000	25,000	25,000
5805 CUSTODIAL SUPPLIES EXP.	1,874	3,000	1,500	2,500
5901 FACILITY EXPENSE	20,524	27,000	18,000	20,000
5905 EQUIPMENT REPAIR & MAINT	510	1,200	500	1,000
6205 PROPERTY INSURANCE EXP.	-	11,000	11,000	13,000
7101 ALLOCATED TO MUSEUM 47%	(52,031)	(69,290)	(59,196)	(60,152)
7103 ALLOCATED TO CIVIC CTR 47%	(52,031)	(69,290)	(59,196)	(60,152)
7104 ALLOCATED TO THEATER 6%	(6,642)	(8,840)	(7,558)	(7,679)
TOTAL EXPENDITURES	-	-	-	-

H/JEFF/BUDGET/BUDGET03/NOLAN CENTER BUDGET

JUSTIFICATION AND EXPLANATION
NOLAN CENTER BUILDING EXPENSES

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ACCT
NO.

DESCRIPTION

<u>EXPENDITURES:</u>		
5001	WAGES & SALARIES - CUSTODIAN (20 HRS PER WEEK)	14,050
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	SBS AND MEDICARE (7.58%)	1,065
	RETIREMENT WITH STATE OF AK (27.96%)	3,928
	GROUP HEALTH & LIFE INSURANCE	2,772
	WORKERS COMP INSURANCE	1,418
5801	PHONE/INTERNET/LONG DISTANCE- FOR ALL PHONE SERVICES AND INTERNET AND CELL PHONE CHARGES FOR ENTIRE FACILITY	
5805	UTILITIES EXPENSE- WATER, GARBAGE, SEWER AND ELECTRICITY CHARGES	
5810	HEATING OIL EXPENSE- COST FOR FUEL OIL TO HEAT FACILITY	
5805	CUSTODIAL SUPPLIES EXPENSE- COST FOR ALL CUSTODIAL SUPPLIES INCLUDING REPLACEMENT OF RELATED EQUIPMENT	
5901	FACILITY EXPENSE- INCLUDES MAINTENANCE OF FACILITY, INCLUDING LABOR FROM PUBLIC WORKS FOR CARE OF THE FACILITY	
5905	EQUIPMENT REPAIR & MAINTENANCE- FOR REPAIR OF MAN LIFTS, PUMPS, FANS, AND OTHER EQUIPMENT NEEDED FOR OPERATION OF THE FACILITY	
6205	PROPERTY INSURANCE- THIS IS THE EXPENSE TO PROVIDE PROPERTY INSURANCE FOR THE NOLAN CENTER	
7101	ALLOCATED TO MUSEUM- 47% OF TOTAL FACILITY COSTS GOES TO THE MUSEUM	
7103	ALLOCATED TO CIVIC CTR- 47% OF TOTAL FACILITY COSTS GOES TO THE CIVIC CTR	
7104	ALLOCATED TO THEATER- 6% OF TOTAL FACILITY COSTS GOES TO THE THEATER	

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Sales Tax Fund

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
REVENUES				
FUNDS AVAILABLE JULY 1		-	-	-
STREETS	1,300,531	1,391,533	1,391,533	1,344,933
SCHOOLS, HEALTH, SANITATION	283,017	294,948	294,948	297,748
4015 SALES TAX REVENUE	2,196,229	2,200,000	2,210,000	2,250,000
4085 INTEREST EARNED	18,593	25,000	17,000	17,000
TOTAL REVENUES	2,214,822	2,225,000	2,227,000	2,267,000
TOTAL REVENUES & RESERVES	3,798,370	3,911,481	3,913,481	3,909,681
EXPENDITURES & TRANSFERS				
STREETS (4%)				
22.01.00				
5501 SALES TAX AUDITS		12,000	12,000	12,000
6500 PAVING (DOWNTOWN REVIT.)	333	-	-	1,000,000
6550 WOOD ST.- NEW HOSPITAL	15,107	-	-	-
6920 STREET PAVING		140,000	140,000	250,000
SCHOOLS, HEALTH, SAN. (28%)				
22.03.00				
PUBLIC HEALTH	-	-	-	-
CREDIT CARD EXPENSE-UTILITIES	1,013	1,000	1,100	1,150
TRANSFER TO SCHOOL	573,000	587,000	587,000	590,000
TRANS. TO POOL/FOR SCHOOL	29,000	29,000	29,000	29,000
	-	-	-	-
GENERAL FUND TRANSFER (68%)				
TRANSFER TO GENERAL FUND	1,535,829	1,496,000	1,502,800	1,530,000
TOTAL EXPEND. & TRANSFERS	2,154,282	2,265,000	2,259,900	3,412,150
JUNE 30 RESERVE (STREETS)	1,391,533	1,352,533	1,344,933	189,933
JUNE 30 RESERVE (SCHOOLS,)	294,948	293,948	297,748	307,598
TOTAL EXPENDITURES & RESERVE	3,840,763	3,911,481	3,902,581	3,909,681

JUSTIFICATION AND EXPLANATION
SALES TAX FUND

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ACCT
NO.

DESCRIPTION

REVENUES

4015 SALES TAX REVENUE- TOTAL AMOUNT RECEIVED FOR SALES TAX, INCLUDING CITY COLLECTS ON UTILITIES AND OTHER ITEMS SOLD. WE ARE ESTIMATING THAT REVENUES WILL INCREASE WITH ADDITION OF MILL OPERATING AND ADDED CHARTER REVENUES. ESTIMATED REVENUE BREAKDOWN IS AS FOLLOWS:

STREETS (4% OF TOTAL)	90,000
HEALTH, EDUCATION, & SANITATION (28% OF TOTAL)	630,000
GENERAL FUND (68% OF TOTAL)	1,530,000
TOTAL	<u>2,250,000</u>

4085 INTEREST EARNED- THIS IS THE SALES TAX PORTION OF THE INTEREST EARNED FOR THE CITY. THE MONEY IS EARNED FROM THE CASH BALANCE THAT IS IN THE ACCOUNT ON AN AVERAGE MONTHLY BALANCE ALLOCATION. 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

6500 STREETS EXPENDITURES- THERE IS NO MONEY BUDGETED, BUT THERE ARE MANY NEEDS FOR THIS MONEY AND THE DECISION OF HOW TO USE IT WILL BE DETERMINED AS WE GET INTO DOWNTOWN REVITALIZATION AND OTHER ROAD PROJECTS.

6920 STREET PAVING- FUNDS TO DO SECTIONS OF STREETS OF HEAVY TRAFFIC AREAS IN NEED OF REPAIR

6950 CREDIT CARD COST- PORTION OF CREDIT CARD COST ASSOCIATED TO SALES TAX ON UTILITY BILLS PAID WITH CREDIT CARDS.

7001 TRANSFER TO SCHOOL- AMOUNT OF CASH CONTRIBUTION TO SCHOOL FROM SALES TAX. SEE GENERAL FUND TRANSFERS FOR TOTAL BREAKDOWN.

7005 TRANSFER TO POOL/FOR SCHOOL- AMOUNT OF IN-KIND SERVICE TO SCHOOL IN THE FORM OF POOL USE WITH THE FUNDING PAID BY THE SALES TAX AND TRANSFERRED TO THE POOL OPERATIONS FUND

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

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Theater Fund

CITY AND BOROUGH OF WRANGELL
 THEATER DEPARTMENT
 FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
FUNDS AVAILABLE JULY 1ST	38,915	40,303	40,303	33,725
23.00.00				
4310 ADMISSIONS	58,286	55,000	50,000	54,000
4320 CONCESSIONS REVENUE	33,563	31,500	30,000	35,000
TOTAL REVENUES & TRANSFERS	91,849	86,500	80,000	89,000
TOTAL REV., TRANSFERS, & RESERV.	130,764	126,803	120,303	122,725
APPROPRIATIONS				
23.01.00				
5001 WAGES AND SALARIES	22,629	22,500	22,500	23,200
5005 OVERTIME	4	100	20	100
5201 EMPLOYER TAX EXPENSE	2,975	2,700	2,700	2,800
5301 TRAVEL AND TRAINING EXP.	100	1,000	500	1,000
5601 THEATER TELEPHONE EXP.	453	500	500	500
5810 MATERIALS AND SUPPLIES EXP	2,644	1,300	1,000	1,500
5812 FILM EXPENSE	34,151	30,000	30,000	32,000
5820 CONCESSIONS EXPENSE	16,571	15,000	18,000	20,000
5901 THEATER SET UP COST	1,000	2,400	2,400	2,400
5905 EQUIPMENT REPAIR & MAINT	982	1,100	500	4,000
6005 ADVERTISING/PUBL. EXP.	615	900	900	900
6500 FIXED ASSET	1,695	-	-	-
7107 ALLOCATED BUILDING EXP.	6,642	8,840	7,558	7,770
TOTAL EXPENDITURES	90,461	86,340	86,578	96,170
JUNE 30TH RESERVE	40,303	40,463	33,725	26,555
TOTAL EXPENDITURES AND RESERV.	130,764	126,803	120,303	122,725

JUSTIFICATION AND EXPLANATION
THEATER DEPARTMENT

PAGE 59

ACCT

NO.	DESCRIPTION	
23.00.00	REVENUES:	
4310	ADMISSIONS - GROSS RECEIPTS FROM MOVIE ADMISSIONS	
4320	CONCESSIONS- GROSS REVENUE FROM CONCESSION SALES	
23.01.00	EXPENDITURES:	
5001	WAGES & SALARIES	23,200
5005	OVERTIME- FOR OCCASIONAL OT NEEDED FOR LARGE EVENTS IN CC	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	FICA AND MEDICARE (7.65%)	1,780
	WORKERS COMP INSURANCE & UNEMPLOYMENT	1,020
5301	TRAVEL AND TRAINING- VARIOUS TRAINING	
5601	THEATER TELEPHONE- PHONE COST	
5801	POSTAGE EXPENSE- MAILING COST OF FILM	
5810	MATERIALS AND SUPPLIES- MISCELLANEOUS ITEMS PURCHASED	
5812	FILM EXPENSE- PERCENT OF GROSS RECEIPTS TO FILM SUPPLIER	
5820	CONCESSIONS- COST TO PURCHASE CONCESSIONS ITEMS	
5905	EQUIPMENT REPAIR/MAINT.- COST TO REPLACE AND REPAIR EQUIPMENT	
6005	ADVERTISING- COST TO DO VARIOUS ADVERTISING	
7107	ALLOCATED BUILDING EXPENSE- THEATER'S SHARE OF BUILDING EXPENSE WHICH INCLUDES HEAT, LIGHTS, JANITORIAL AND GENERAL MAINTENANCE.	

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Pool/Recreation Fund

CITY AND BOROUGH OF WRANGELL
 POOL/RECREATION FUND
 FISCAL YEAR 2011-2012

PAGE 60

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
SWIM POOL DEPARTMENT				
FUNDS AVAILABLE JULY 1	1,009,839	1,009,839	1,009,839	1,009,839
24.01.00				
4107 PERS REFUND	2,901	3,310	3,310	3,260
4330 POOL USER FEES	25,907	23,000	26,000	24,000
4340 RACQUET BALL FEES	171	200	200	200
4350 POOL RENTAL FEES	3,620	2,000	2,500	2,500
4400 VENDOR MACHINE REVENUE	-	200	200	200
4805 INTEREST INCOME	11,092	25,000	16,000	16,000
TOTAL REVENUES	43,691	53,710	48,210	46,160
TRANSFERS FROM OTHER FUNDS				
4920 SALES TAX/SCHOOL FEE	29,000	29,000	29,000	29,000
4925 GENERAL FUND	245,917	243,130	235,810	236,800
TOTAL TRANSFERS	274,917	272,130	264,810	265,800
TOTAL REVENUES, TRANSFERS, AND RESERVES	1,328,447	1,335,679	1,322,859	1,321,799
ACTIVITIES DEPARTMENT				
FUNDS AVAILABLE JULY 1	-	-	-	-
24.03.00				
4107 PERS REFUND	3,007	3,310	3,310	3,260
4300 USER FEES	9,155	7,500	7,500	7,500
4340 WOLFPACK WRESTLING	7,334	-	-	-
4350 RENTAL FEES	-	-	-	-
4370 OTHER MISC. REVENUES	37	-	-	-
TOTAL REVENUES	19,533	10,810	10,810	10,760
4925 GENERAL FUND TRANSFER	114,102	141,310	146,220	141,980
TOTAL REVENUES, TRANSFERS, AND RESERVE	133,635	152,120	157,030	152,740

JUSTIFICATION AND EXPLANATION
POOL/RECREATION FUND

PAGE 61

ACCT
NO.

DESCRIPTION

SWIMMING POOL REVENUES

24.01.00

- 4330 POOL USER FEES- FEES PAID TO USE THE POOL, THIS INCLUDES SWIM LESSONS
- 4340 RACQUET BALL FEES- REVENUES COLLECTED FOR RACQUET BALL COURT USAGE
- 4350 POOL RENTAL FEES- POOL RENTALS
- 4400 VENDOR MACHINE REVENUE- POOL'S SHARE OF REVENUE COLLECTED ON VENDOR MACHINES IN FACILITIES
- 4805 INTEREST INCOME- INCOME EARNED ON POOL RESERVES. THE VOTERS VOTED TO MAINTAIN A MILLION DOLLAR RESERVE OF WHICH INTEREST WOULD GO TOWARDS THE OPERATIONS AND MAINTENANCE OF THE POOL
- 4920 SALES TAX/SCHOOL FEE- AMOUNT FROM SALES TAX FUND FOR USE BY THE SCHOOL
- 4922 GENERAL FUND/EMPLOYEE BENEFITS- THIS IS THE COST OF A BUSINESS PASS FOR 75 EMPLOYEES. THIS INCLUDES THE CITY AND FIRE DEPT.
- 4925 GENERAL FUND- PORTION THE GENERAL FUND CONTRIBUTES THAT IS NOT COVERED BY OTHER REVENUES OF THE POOL.

RECREATION REVENUES

24.03.00

- 4300 USER FEES- FEES COLLECTED FOR PEOPLE USING THE COMMUNITY CENTER FACILITY AND ITS PROGRAMS
- 4350 RENTAL FEES- GYM RENTAL, KITCHEN RENTAL, AND ROOM RENTAL AT THE COMMUNITY CENTER
- 4925 GENERAL FUND TRANSFER- PORTION THE GENERAL FUND CONTRIBUTES THAT IS NOT COVERED BY OTHER REVNEUES OF THE COMMUNITY CENTER

CITY AND BOROUGH OF WRANGELL
 POOL DEPARTMENT
 FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
24.01.00				
5001 WAGES AND SALARIES	53,680	52,780	61,370	56,740
5005 OVERTIME	305	2,200	800	1,000
5010 LIFEGUARDS	29,008	26,000	27,600	28,690
5201 EMPLOYER EXPENSES	69,980	43,960	44,730	44,930
5301 TRAVEL AND TRAINING EXP.	2,291	3,000	3,000	3,000
5335 HEALTH REPORTS EXP.	406	1,300	1,300	1,300
5601 TELEPHONE EXPENSE	3,289	2,300	2,500	2,500
5605 UTILITIES EXPENSE	37,203	38,000	38,000	38,000
5610 HEATING OIL EXPENSE	62,267	75,000	75,000	70,000
5810 MATERIALS AND SUPPLIES EXP	9,155	10,000	10,000	10,000
5865 CHEMICALS EXPENSE	4,425	4,500	5,350	5,500
5901 FACILITY REPAIR & MAINT.	22,243	25,000	25,000	25,000
6005 PUBLICATIONS EXPENSE	590	800	800	800
6205 GENERAL INSURANCE EXP	17,595	32,000	17,570	18,000
6550 ASSETS	6,171	9,000	-	6,500
TOTAL POOL EXPENDITURES	318,608	325,840	313,020	311,960
JUNE 30 RESERVE	1,009,839	1,009,839	1,009,839	1,009,839
TOTAL POOL EXPENDITURES & RESERVE	1,328,447	1,335,679	1,322,859	1,321,799

JUSTIFICATION AND EXPLANATION
SWIMMING POOL EXPENDITURES

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ACCT NO.	DESCRIPTION	
5001	WAGES AND SALARIES:	
	PARKS AND RECREATION DIRECTOR	63,625
	CUSTODIAN/MAINTENANCE (25 HOURS PER WEEK)	18,715
	RECREATION COORDINATOR (30 HOURS PER WEEK)	26,462
	VACATION AT 50% OF MAXIMUM	3,500
	TOTAL PERMANENT EMPLOYEES WAGES	<u>112,302</u>
	1/2 TO POOL	<u>52,780</u>
	1/2 TO COMMUNITY CENTER/RECREATION	<u>52,780</u>
5005	OVERTIME- FOR OCCASIONAL TIMES WHEN SOMEONE HAS TO FILL IN ON AN EMERGENCY BASIS	
5010	LIFEGUARDS- WAGES FOR LIFEGUARDS (PART TIME EMPLOYEES)	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES: INCLUDES BOTH POOL AND COMM. CTR. DIVIDED APPROX. 50/50	
	SBS AND MEDICARE (7.58%)	11,594
	RETIREMENT WITH STATE OF AK (27.96%)	30,896
	GROUP HEALTH & LIFE INSURANCE	38,106
	WORKERS COMP INSURANCE	9,254
5220	UNEMPLOYMENT EXPENSE- CHARGED WHEN FORMER EMPLOYEES CLAIM UNEMPLOYMENT	
5301	TRAVEL AND TRAINING EXPENSE- DIRECTOR & STAFF TO TRAVEL TO GET APPROPRIATE TRAINING TO OPERATE POOL	
5335	HEALTH REPORTS- COST TO DEC FOR MONTHLY WATER REPORTS	
5601	TELEPHONE EXPENSE- MONTHLY, LONG DISTANCE, FAX, AND INTERNET	
5605	UTILITIES EXPENSE- CHARGE FOR WATER, SEWER, ELECTRICITY, AND GARBAGE	
5610	HEATING OIL EXPENSE- CHARGE FROM SCHOOL FOR POOL'S PORTION OF HEATING OIL COST. SCHOOL CONVERTED TO ELECTRIC HEAT SO ANNUAL BILLINGS SHOULD BECOME MORE STABLE.	
5810	MATERIALS AND SUPPLIES -CUSTODIAL, OFFICE SUPPLIES, POOL EQUIPMENT, FILTERS, FIRST AID, STAFF UNIFORMS, SAFETY ITEMS, ETC.	
5865	CHEMICALS EXPENSE- POOL CHEMICALS, SODA ASH, BAKING SODA, CALCIUM CHLORIDE	
5901	FACILITY REPAIR AND MAINTENANCE- REPAIR OF EQUIPMENT AND BUILDING	
6005	PUBLICATIONS EXPENSE- COST OF NEWSPAPER ADS, CABLE TV, NATIONAL AND STATE PUBLICATIONS	
6205	GENERAL INSURANCE EXPENSE- POOL'S PORTION OF PROPERTY INSURANCE CHARGED BY THE SCHOOL AS IT IS PART OF THERE BUILDING	
6550	FIXED ASSETS-	
	(2) TREADMILLS	2,500
	NAUTILUS EQUIPMENT FOR WEIGHT ROOM	4,000

CITY AND BOROUGH OF WRANGELL
 RECREATION DEPARTMENT
 FISCAL YEAR 2011-2012

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CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
24.03.00				
5001 WAGES AND SALARIES	53,649	52,780	61,370	55,560
5005 OVERTIME	1,593	1,000	800	1,000
5010 CASUAL LABOR EXPENSE	10,316	10,060	10,000	10,060
5360 COMMUNITY CONTR. EXP.	1,551			
5201 EMPLOYER EXPENSES	25,422	42,180	44,730	44,920
5601 TELEPHONE EXPENSE	1,559	1,500	1,530	1,600
5605 UTILITIES EXPENSE	13,164	16,000	13,000	14,000
5610 HEATING OIL EXPENSE	-	3,000	-	-
5812 WOLF PACK WRESTLING	2,680	-	-	-
5810 MATERIALS AND SUPPLIES EXP	8,393	9,000	9,000	9,000
5825 DEG HEALTH PERMIT	400	400	400	400
5901 FACILITY REPAIR & MAINT.	13,505	15,000	15,000	15,000
6005 PUBLICATIONS EXPENSE	1,403	1,200	1,200	1,200
TOTAL RECREATION EXPENDITURES	133,635	152,120	157,030	152,740

JUSTIFICATION AND EXPLANATION
COMMUNITY CENTER COSTS

PAGE 65

ACCT
NO.

DESCRIPTION

5001 WAGES AND SALARIES: SEE SWIMMING POOL SALARIES FOR BREAKDOWN
5005 OVERTIME- FOR OCCASIONAL TIMES WHEN SOMEONE HAS TO
FILL IN ON AN EMERGENCY BASIS
5010 CASUAL LABOR EXPENSE -WAGES FOR PART TIME HELP WORKING IN THE
COMMUNITY CENTER FOR VARIOUS ACTIVITIES
5201 EMPLOYER COSTS- BENEFITS FOR COMMUNITY CENTER PORTION OF
ACTIVITIES- TOTAL SHOWN UNDER POOL.
5601 TELEPHONE EXPENSE- TELEPHONES IN BUILDING
5605 UTILITIES EXPENSE- SEWER, WATER, ELECTRICITY, AND GARBAGE
5610 HEATING OIL EXPENSE- COST OF OIL FOR COMMUNITY CENTER
PARKS AND RECREATION PROJECTS, ETC.
5810 MATERIALS AND SUPPLIES- CLEANING SUPPLIES, FIRST AID, LIGHTS,
PROGRAM EQUIPMENT, SUMMER RECREATION SUPPLIES, ETC.
5825 DEC HEALTH PERMIT EXPENSE- COST FROM DEC FOR KITCHEN PERMIT
5901 FACILITY REPAIR AND MAINTENANCE- REPAIRS AND MAINTENANCE TO THE
COMMUNITY CENTER INCLUDING SUCH THINGS AS FURNACE REPAIR,
PAINTING, FIXTURE REPLACEMENT, SURFACING GYM FLOOR, ETC.
6005 PUBLICATIONS EXPENSE- COST OF ADS FOR RECREATION/COMMUNITY
CENTER ACTIVITIES

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Borough Fund

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
FUNDS AVAILABLE JULY 1ST	339,704	325,751	325,751	318,451
25.00.00				
4400 ORGANIZATION FUNDING	100,000	-	-	-
4805 INTEREST INCOME	-	6,000	3,500	3,000
TOTAL REVENUES & TRANSFERS	100,000	6,000	3,500	3,000
TOTAL REV., TRANSFERS, & RESERV.	439,704	331,751	329,251	321,451
APPROPRIATIONS				
25.01.00				
5301 TRAVEL AND TRAINING EXP.	-	-	-	5,000
5505 ASSESSOR EXPENSE	30,000	-	-	-
5520 COMPREHENSIVE PLAN/ZONING	68,509	20,000	5,500	5,000
5525 ATTORNEY EXPENSES	1,447	-	-	7,500
5530 GOVT COORDINATION SERVICES	3,120	-	-	-
5540 WEB MANAGEMENT EXP	5,824	-	-	-
5550 LAND ENTITLEMENT COSTS	-	20,000	5,000	10,000
5810 MATERIALS & SUPPLIES	53	-	-	-
6005 ADVERTISING/PUBL. EXP.	-	-	300	-
6010 BOOK PUBLISHING	5,000	-	-	-
TOTAL EXPENDITURES	113,953	40,000	10,800	27,500
JUNE 30TH RESERVE	325,751	291,751	318,451	293,951
TOTAL EXPENDITURES AND RESERV.	439,704	331,751	329,251	321,451

*NOTE:

WE HAVE BUDGETED MONEY FOR BOTH THE COMPREHENSIVE PLAN AND FOR LAND ENTITLEMENT COSTS, BUT AT THIS POINT ARE NOT COMPLETELY SURE OF ALL THE REQUIREMENTS AND COSTS TO SEE THESE TWO PROJECTS THROUGH TO COMPLETION.

Transient Tax Fund

CITY AND BOROUGH OF WRANGELL
 TRANSIENT TAX FUND (CVB)
 FISCAL YEAR 2011-2012

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CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
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REVENUES

CVB JULY 1 FUNDS AVAILABLE	63,193	52,271	52,271	32,631
CPV JULY 1 FUNDS AVAILABLE	9,975	36,155	36,155	38,665
28.00.00				
4025 PENALTY AND INTEREST	166	100	-	-
4030 TRANSIENT TAX REVENUE	27,493	39,000	32,500	32,000
4450 RAFFLE SALES	-	-	-	-
4500 CENTENNIAL MINT COIN SALES	53	-	-	-
4550 CPV TAX FROM STATE	26,180	5,000	2,510	5,000
4590 CRUISESHIP MARKETING	-	-	-	-
4805 INTEREST INCOME	882	-	-	-
4835 ADVERTISING (NET OF COSTS)	4,655	5,000	5,000	5,000
TOTAL REVENUES & RESERVES	132,597	137,526	128,436	113,296

APPROPRIATIONS

28.01.00				
5301 TRAVEL	4,952	7,000	7,540	6,000
5590 CRUISESHIP MARKETING	-	11,500	11,500	11,500
5601 TELEPHONE EXPENSE	4	400	400	400
5801 POSTAGE EXPENSE	891	1,500	820	1,500
5805 PROMOTIONAL	4,898	10,000	6,000	8,000
5810 WEB HOSTING	758	1,000	950	1,000
5840 DUES	3,375	4,000	3,930	4,000
6005 ADVERTISING EXPENSE	19,056	18,000	16,000	16,000
6550 CPV EXPENDITURES	-	-	-	-
6630 CONTRIBUTION TO NOLAN CTR	10,237	12,000	10,000	9,000
TOTAL TRANSIENT TAX EXP	44,171	65,400	57,140	57,400
CVB JUNE 30 RESERVE	52,271	30,971	32,631	12,231
CPV JUNE 30 RESERVE	36,155	41,155	38,665	43,665
TOTAL EXPENDITURES & RESERVE	132,597	137,526	128,436	113,296

NOTES:

ACCOUNT 4590 - CONTRIBUTIONS BY MERCHANTS AND OPERATORS FOR
 CRUISESHIP MARKETING.

ACCOUNT 5590 - EXPENDITURES TO BE DETERMINED BY MERCHANTS GROUP

RESERVE FOR MERCHANTS ESTIMATED TO BE \$11,500 JUNE 30, 2009.

Secure Schools Fund

CITY AND BOROUGH OF WRANGELL
 SECURE SCHOOLS FUND
 FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
FUNDS JULY 1ST	1,253,978	2,184,906	2,184,906	2,963,494
REVENUES				
30.00.00				
4155 FOREST RECEIPTS	1,603,831	1,443,440	1,401,725	940,000
4805 INTEREST INCOME	18,394	43,000	25,000	30,000
4156 FOREST RECEIPTS/ROADS	105,827	95,240	93,335	60,000
TOTAL REVENUES	1,728,052	1,581,680	1,520,060	1,030,000
TOTAL REVENUES & RESERVES	2,982,030	3,766,586	3,704,966	3,993,494
APPROPRIATIONS				
30.01.00				
7007 TRANSFER TO SCHOOL	691,297	648,137	648,137	848,488
7001 TRANSFER TO GENERAL FUND	105,827	95,240	93,335	74,950
TOTAL TRANSFERS	797,124	743,377	741,472	923,438
SCHOOL FUND RESERVE AT JUNE 30TH	2,184,906	3,023,209	2,963,494	3,070,056
TOTAL RESERVE & EXPENDITURES	2,982,030	3,766,586	3,704,966	3,993,494

Economic Recovery Fund

CITY AND BOROUGH OF WRANGELL
 ECONOMIC RECOVERY FUND
 FISCAL YEAR 2011-2012

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CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
REVENUES				
FUNDS AVAILABLE JULY 1	1,290,922	1,145,882	1,145,882	942,855
36.00.00				
4500 STATE-WRG INSTITUTE CLEAN.	175,000			
4805 INTEREST INCOME	14,545	15,000	12,000	8,000
TOTAL REVENUES & RESERVES	1,480,467	1,160,882	1,157,882	950,855
APPROPRIATIONS				
36.03.00				
5520 RATE STUDY --WATER	13,368		9,000	
5530 ECONOMIC COMMITTEE	-	15,000	15,000	-
6730 WOOD STREET			190,915	
6850 TONGASS TIMBER LITIGATION	5,000		-	
6915 INSTITUTE CLEANUP	1,217	-	112	-
7034 TRANS TO SANITATION FUND	315,000	-	-	50,000
TOTAL TRANSIENT TAX EXP	334,585	15,000	215,027	50,000
JUNE 30 RESERVE	1,145,882	1,145,882	942,855	900,855
TOTAL EXPENDITURES & RESERVE	1,480,467	1,160,882	1,157,882	950,855

Note: The Economic Recovery Funds originated from Federal Funding when 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. This is the balance remaining from those funds.

Revolving Loan Fund

CITY AND BOROUGH OF WRANGELL
 REVOLVING LOAN FUND
 FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
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REVENUES

FUNDS AVAILABLE JULY 1	188,398	188,594	188,594	188,594
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38.00.00

ECONOMIC RECOVERY FUNDS	-		-	
INTEREST INCOME	196	500	-	-

TOTAL REVENUES & RESERVES	188,594	189,094	188,594	188,594
--------------------------------------	----------------	----------------	----------------	----------------

EXPENDITURES

38.01.00

TRANSFER TO GENERAL FUND	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-

RESERVES	188,594	189,094	188,594	188,594
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TOTAL RESERVE & EXPENDITURES	188,594	189,094	188,594	188,594
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CURRENT LOANS AS OF JUNE 30, 2011:

LOAN TO PORT FUND

JULY 1, 2008 BALANCE	\$ 175,386
2009 FY PAYMENT	(4,804)
2010 FY PAYMENT	(7,413)
ESTIMATED 2011 FY PAYMENT	(5,000)
EST. BALANCE AT JUNE 30, 2011	<u>\$ 158,169</u>

Permanent Fund

CITY AND BOROUGH OF WRANGELL
 PERMANENT FUND
 FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
FUNDS AVAILABLE JULY 1	5,427,517	5,737,780	5,737,780	6,069,220
08.00.00				
4560 BELT FREEZER LEASE REV	-	5,000	-	-
4570 FILLET LINE LEASE REV	10,767	15,000	15,000	15,000
4580 COLD STORAGE LEASE	16,440	16,440	16,440	16,440
4805 INTEREST EARNED (SSB)	512,683	250,000	600,000	285,000
4810 TIDELAND SALES	21,476	-	-	-
TOTAL REVENUES	561,366	286,440	631,440	316,440
TOTAL FUNDS AVAILABLE	5,988,883	6,024,220	6,369,220	6,385,660
APPROPRIATIONS				
08.01.00				
MISC SEAFOODS INDUSTRY COSTS	1,103	50,000	50,000	-
INSURANCE-BELT FREEZE/COLD ST				10,600
7001 TRANSFER TO GENERAL FUND	250,000	250,000	250,000	250,000
TOTAL TRANSFERS & EXP.	251,103	300,000	300,000	260,600
JUNE 30 RESERVE	5,737,780	5,724,220	6,069,220	6,125,060
TOTAL TRANSFER & RESERVE	5,988,883	6,024,220	6,369,220	6,385,660

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, 2010 BALANCE DUE FROM PORT	188,644
2011 FISCAL YEAR PAYMENT	(23,580)
2012 FISCAL YEAR BUDGET	(23,580)
JUNE 30, 2012 BALANCE DUE FROM PORT	<u>141,484</u>

Debt Service Fund

CITY AND BOROUGH OF WRANGELL
 DEBT SERVICE
 FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
REVENUES				
16.00.00				
4150 STATE SCHOOL REIMBURSE.	213,683	209,380	211,519	210,524
4805 INTEREST INCOME		-	-	-
TOTAL REVENUES	213,683	209,380	211,519	210,524
4901 TRANSFER/GENERAL FUND	138,568	138,366	136,227	164,516
TOTAL REVENUES & TRANSFERS	352,251	347,746	347,746	375,040

STATE REIMBURSEMENT CALCULATION

	DEBT PAYMENT	REIMBURS RATE	STATE FUNDING LEVEL	REIMBURS AMOUNT
2006 SCHOOL BONDS	254,200	0.7	0.99	176,161
2000 SCHOOL BONDS	47,936	0.7	0.99	33,220
TOTAL 2011 FY ESTIMATE				209,380
2006 SCHOOL BONDS	252,600	0.7	0.99	175,052
2000 SCHOOL BONDS	51,186	0.7	0.99	35,472
TOTAL 2012 FY ESTIMATE				210,524

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.

H/JEFF/BUDGET/BUDGET FY09/DEBT FUND

CITY AND BOROUGH OF WRANGELL
 DEBT SERVICE
 FISCAL YEAR 2011-2012

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CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
<u>16.01.00</u>				
6345 2000 SCHOOL BONDS PRINC	35,000	35,000	35,000	40,000
6346 2000 SCHOOL BONDS INT.	14,685	12,936	12,936	11,186
6350 2002 SCHOQL BOND PRINC.	35,000	35,000	35,000	35,000
6351 2002 SCHOOL BOND INT	11,966	10,610	10,610	9,254
6353 2006 SCHOOL BOND PRINC.	160,000	165,000	165,000	170,000
6354 2006 SCHOOL BOND INT.	95,600	89,200	89,200	82,600
6357 2011 SCHOOL BOND PRINC.				20,000
6358 2011 SCHOOL BOND INT.				7,000
TOTAL EXPENDITURES	352,251	347,746	347,746	375,040
TOTAL EXP. & RESERVES	352,251	347,746	347,746	375,040

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Capital Construction Fund

The Capital Construction fund includes those projects that are large construction type projects. Most of these have multiple funding sources and often take many years to obtain funding, plan and eventually construct. These projects are described in the following pages.

Capital Construction Projects and a brief description about the project:

Heritage Harbor:

In April 2011 the bid for the final work on Heritage Harbor was awarded. This work will include drainage changes, paving of parking lot both for the harbor and boat launch and restrooms. This final stage is funded by the State of Alaska and is expected to be completed by October 2011.

Marine Center:

Phase I and Phase II are completed which included the dock work, purchase of 150 ton lift, wash down facility and hydraulic trailer. Phase III was funded by the state to include 2.5 million dollars of work to finish land fill, drainage system, and electrical. The bid for this work was awarded in April 2011 and expected to be completed by October 2011.

Landfill Closure:

The landfill closure is under contract and will be completed in June of 2011. Funding for this project comes from the State of Alaska.

Front Street Renovations:

We expect this project to be advertised by the end of April 2011 with construction to be in both 2011 and 2012. The Alaska State Department of Transportation/Public Facilities is managing the entire project and the process is behind schedule. The total project is close to 9 million dollars and the funding partners include Federal Highway Administration, DOT/PF, Denali Commission, EPA, Alaska Department of Environmental Conservation, Alaska Department of Community Affairs and the City and Borough of Wrangell. If funding allows, the project is to include repaving from the city dock to the intersection at Case Avenue. We will be putting in new water and sewer and moving the electrical lines underground.

LED Street Lights

The borough received a state grant for \$95,270 and a Wrangell Cooperative Grant from \$54,000 to purchase LED street lights to replace municipal lights on borough owned streets. The line department will install these lights as our match to the grant. It is expected to save about \$10,000 in energy costs per year and LED lights have a longer life than traditional lights. The installation of these lights will be done over several years as time allows.

Community Center Renovations

The borough received \$475,000 from federal funds for renovations on the community center (old gym). This is to include asbestos abatement, new roof and other improvements depending on how far the funding goes.

Playground Project

In October 2011 the voters approved school playground bonds that will be used to match a state grant for the upgrades to the elementary school playground. This project is estimated to cost 1.1 million and is scheduled to be completed by early September 2011.

City Dock Design and Rehabilitation

The city is under contract for the assessment and design of work to be done at the City Dock. This project is expected to cost 3.5 million with funding to come from the Denali Commission and the State of Alaska. No time has been set for a completion date at this time.

Electric Boiler Conversion

The electric boiler conversion of the High School, Public Safety Building and the Nolan Center is expected to be complete in April 2011. This project was funded by the State of Alaska with some in-kind work done by the city's line department.

Other Active Funded Projects:

1. Library Automation- grant funded
2. SNO Building renovations- grant funded
3. Bennett Street Water Design- grant funded
4. Cassiar/Weber Water and Sewer Design- grant/city funded
5. Police Impound Yard- city funded
6. Wood Street design- city funded
7. Electrical System Upgrades- grant funded

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Residential Construction Fund

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
REVENUES				
FUNDS AVAILABLE JULY 1	530,806	553,288	553,288	569,038
50.00.00				
4430 LOT SALES	15,533	1,500	10,000	5,000
4805 INTEREST INCOME	6,949	17,000	6,000	6,500
TOTAL REVENUES	22,482	18,500	16,000	11,500
TOTAL REVENUES & RESERVES	553,288	571,788	569,288	580,538
EXPENDITURES				
50.01.00				
5550 ENGINEERING & SURVEYING	-	-	-	-
6005 PUBLICATIONS	-	-	250	250
6660 REPURCHASE CITY LOTS	-	-	-	-
7115 PUBLIC WORKS CHARGES	-	-	-	-
TOTAL EXPENDITURES	-	-	250	250
JUNE 30 RESERVE	553,288	571,788	569,038	580,288
TOTAL EXPENDITURES & RESERVE	553,288	571,788	569,288	580,538

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.

Industrial Construction Fund

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2012 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
REVENUES				
FUNDS AVAILABLE JULY 1	51,409	130,478	130,478	133,778
52.00.00				
4430 LOT SALES	72,534	2,500	2,500	2,500
4805 INTEREST INCOME	7,438	1,000	1,300	1,300
TOTAL REVENUES	79,972	3,500	3,800	3,800
TOTAL REVENUES & RESERVES	131,381	133,978	134,278	137,578
EXPENDITURES				
52.01.00				
5550 ENGINEERING & SURVEYING	-	-	-	-
6005 PUBLICATIONS	903	400	500	400
7154 TRANSFER TO COLD STOR.	-	-	-	-
TOTAL EXPENDITURES	903	400	500	400
JUNE 30 RESERVE	130,478	133,578	133,778	137,178
TOTAL EXPENDITURES & RESERVE	131,381	133,978	134,278	137,578

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.

ENTERPRISE FUNDS

Enterprise Funds are required to be run like a business with rates and fees to pay for the entire costs of operating each enterprise fund as required by our charter. Recently a rate study was conducted on the Sewer, Sanitation, Water and Electric Funds and rates were recommended by the rate consultant that would accomplish making each fund self sufficient. Although each of fund is supposed to pay its own way, the borough looks at ways to supplement the cost of improvements through grants to keep rates as low as possible for our customers.

SEWER FUND

The Sewer Fund is set up as an Enterprise Fund. Its purpose is to account for all revenues, expenditures, assets, and liabilities associated with the operations of the sewer collection and treatment facilities. The revenues generated from user fees pays for the operations and maintenance of the facilities.

SANITATION FUND

The Sanitation Fund is set up as an Enterprise Fund. Its purpose is to account for all revenues, expenditures, assets, and liabilities associated with the collection and disposal of all refuse. The revenues generated from user fees for collections and landfill charges pay for the operations and maintenance of the facility and equipment.

LIGHT FUND

The Light Fund is set up as an enterprise fund. Its purpose is to account for revenues, expenditures, assets, and liabilities in the operation of the City's electric generation, distribution, and administration departments.

WATER FUND

The Water Fund is set up as and enterprise fund. Its purpose is to account for revenues, expenditures, assets, and liabilities in the operation of the City's water treatment plant and distribution system.

PORT FUND

The Port Fund is set up as an enterprise fund. Its purpose is to account for revenues, expenditures, assets, and liabilities in the operation of the City's port, harbors and travel lift.

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Sewer Fund

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
20.00.00				
FUNDS AVAILABLE JULY 1ST	162,634	174,530	174,530	169,325
4108 PERS CONTRIBUTION FROM ST DCCED GRT REV. FT. STREET	5,362 21,092	5,960	5,960	6,150
4330 USER FEES	375,180	375,000	376,500	395,000
4333 CONNECTION FEES	300	500	300	300
4415 MATERIAL SALES REVENUE	455	1,000	500	500
4805 INTEREST INCOME	22,314	2,500	1,500	1,000
4808 LABOR CHARGES	-	600	-	-
2002 DEC LOAN RED. FUND	-	39,876	39,876	39,876
TOTAL REVENUES	424,703	425,436	424,636	442,826
TOTAL REVENUES, TRANSFERS AND RESERVES	587,337	599,966	599,166	612,151

JUSTIFICATION AND EXPLANATION
SEWER DEPARTMENT REVENUES

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ACCT
NO. DESCRIPTION

- 4330 USER FEES- THESE ARE REVENUES GENERATED FROM THE MONTHLY SEWER CHARGES. REVENUES REFLECT A 5% INCREASE JULY 1, 2011.
- 4333 CONNECTION FEES- CHARGE TO CUSTOMERS FOR NEW SEWER CONNECTIONS
- 4415 MATERIAL SALES REVENUE- FOR SALE OF SEWER MATERIALS OR WHEN NEW SEWER INSTALLATION.
- 4808 LABOR CHARGES- LABOR CHARGE BILLED WHEN NEW SEWER INSTALLATIONS DONE OR OTHER SEWER WORK CHARGED.

2002 DEC LOAN REDEMPTION FUND WAS ESTABLISHED SO THAT ALL OF THE SEWER PLANT DEC LOAN CAN BE PAID FROM THIS SOURCE. THE IDEA WAS THAT WE COULD EARN MORE THAN THE INTEREST CHARGED BY DEC WHICH IS 1.5%. THE LOAN WAS FOR \$680,000. WE HAVE PUT IN \$592,000 WHICH SHOULD BE SUFFICIENT IF WE CAN AVERAGE A 4% RATE OF RETURN OVER THE NEXT 20 YEARS. CURRENTLY WE ARE AVERAGING ABOUT 4.0%. IT IS LIKELY THAT INTEREST RATES WILL RISE AT SOME POINT IN TIME AND WHEN THEY DO WE CAN LOCK IN A LONGER TERM AND BE BACK ON TRACK.

CITY AND BOROUGH OF WRANGELL
SEWER COLLECTION AND TREATMENT
FISCAL YEAR 2011-2012

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CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
20.01.00				
5001 WAGES & SALARIES	103,063	97,300	95,225	101,150
5005 OVERTIME	5,106	6,000	14,140	6,000
5201 EMPLOYER COSTS	80,109	79,810	78,730	81,110
5301 TRAINING & TRAVEL EXP.	91	3,000	1,500	3,000
5601 TELEPHONE EXPENSE	2,615	3,300	3,300	3,300
5605 UTILITIES EXPENSE	50,264	52,000	52,000	53,000
5610 GENERATOR FUEL EXPENSE	4,403	500	250	500
5810 MATERIALS & SUPPLIES	7,682	7,000	7,000	7,000
5830 DEC PERMIT	1,680	2,000	1,680	2,000
5901 FACILITY REPAIR & MAINT	6,604	8,000	3,000	8,000
5905 SYSTEM REPAIRS & IMPROV	22,640	12,000	26,000	15,000
5920 GARAGE ALLOC & VEHIC. EXP	24,190	25,610	25,610	25,680
6802 FIXED ASSETS	6,119	42,500	42,500	-
FRONT STREET- GRT EXPEND.	21,092			
6955 COMPLIANCE TESTING	6,187	6,300	6,300	6,300
7105 CHARGES TO OTHER DEPTS	(31,241)	(25,000)	(25,000)	(25,000)
7120 CHARGE FROM WATER DEPT	-	750	-	-
7110 CHGS FROM OTHER DEPTS	15,423	20,000	15,000	20,000
TOTAL EXPENDITURES	326,027	341,070	347,235	307,040

JUSTIFICATION AND EXPLANATION
SEWER DEPARTMENT EXPENDITURES
COLLECTION AND TREATMENT

PAGE 84

ACCT NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	WASTEWATER DEPARTMENT LEADMAN	55,080
	WATER & WASTEWATER OPERATOR	42,070
	VACATION AT 50% OF MAXIMUM	4,000
	TOTAL	101,150
5005	OVERTIME EXPENSE - OVERTIME FOR CALL OUTS AND FOR WEEKEND CHECKS ON SYSTEM	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	SBS AND MEDICARE (7.58%)	8,165
	RETIREMENT WITH STATE OF AK (27.96%)	28,839
	GROUP HEALTH & LIFE INSURANCE/ HEALTH SVG. ACCT	38,106
	WORKERS COMP INSURANCE	5,993
5301	TRAVEL AND TRAINING EXPENSE- TRAINING TO KEEP PERSONNEL CERTIFICATIONS CURRENT	
5601	TELEPHONE EXPENSE- MONTHLY RATE, LONG DISTANCE, AND FAX CALLS. INCLUDES CELL PHONE COST	
5605	UTILITIES EXPENSE- WATER, GARBAGE, AND ELECTRICTY COSTS	
5610	HEATING OIL EXPENSE- COST TO HEAT BUILDING	
5810	MATERIALS AND SUPPLIES EXPENSE- OFFICE PRODUCTS, CLEANING SUPPLIES, LAB SUPPLIES, SMALL TOOLS, PARTS, ETC.	
5830	DEC PERMIT EXPENSE- DEC CHARGE FOR ANNUAL PERMIT AND INSPECTIONS	
5901	FACILITY REPAIR AND MAINTENANCE- COSTS OF MATERIALS & PARTS TO MAINTAIN TREATMENT PLANT AND PUMP STATIONS.	
5905	SYSTEM REPAIRS AND IMPROVEMENTS- COST OF MATERIALS & PARTS TO REPAIR AND IMPROVE SYSTEM WHICH INCLUDES SEWER PIPES, MAN HOLES, AND OTHER RELATED EXPENSES ON SYSTEM.	
5920	GARAGE ALLOCATION/VEHICLE EXPENSE- COST CHARGED BY THE GARAGE FOR FUEL, PARTS, AND REPAIRS TO ALL SEWER RELATED VEHICLES AND EQUIPMENT THAT WORKS ON THE SEWER SYSTEM	
6802	FIXED ASSETS-	
6955	COMPLIANCE TESTING- DEC REQUIRED	
7105	CHARGES TO OTHER DEPARTMENTS- AMOUNT CHARGED TO OTHER DEPARTMENTS WHICH IS MAINLY THE WATER TREATMENT PLANT. BASED ON ACTUAL TIMESHEETS FROM THE SEWER TREATMENT PLANT OPERATORS	
7120	CHARGE FROM WATER DEPARTMENT- LABOR CHARGED FROM WATER DEPT. FOR TIME WATER EMPLOYEE WORKS AT SEWER TREATMENT PLANT	
7110	CHARGES FROM OTHER DEPARTMENTS- THIS ACCOUNT IS FOR LABOR CHARGED BY PUBLIC WORKS DEPARTMENT WORKING FOR SEWER FUND. THIS WOULD INCLUDE TIME WORKED AT THE TREATMENT PLANT FOR TIME WORKED ON SEWER MAINS AND PUMP AND LIFT STATIONS.	

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
20.03.00				
5501 AUDIT EXPENSE	4,300	4,600	4,600	5,000
5520 RATE STUDY	11,312		7,500	-
5812 CREDIT CARD EXPENSE	1,783	1,840	1,700	1,840
6205 INSURANCE EXPENSE	5,620	4,000	4,000	4,000
6310 1997 USDA INTEREST	10,553	10,404	10,404	10,213
6312 1997 USDA PRINCIPAL	3,684	3,866	3,866	4,057
6314 2002 DEC LOAN INTEREST	7,623	7,503	7,503	7,017
6316 2002 DEC LOAN PRINCIPAL	31,895	32,373	32,373	32,859
6701 BAD DEBT EXPENSE		-		
7106 CHGS FROM FINANCE DEPT	10,010	10,660	10,660	10,980
TOTAL EXPENDITURES	86,780	75,246	82,606	75,966

SEWER FUND SUMMARY:

JULY 1 RESERVES	162,634	174,530	174,530	169,325
REVENUES	424,703	425,436	424,636	442,826
EXPENDITURES	412,807	416,316	429,841	382,936
JUNE 30 BALANCE	174,530	183,650	169,325	229,215

JUSTIFICATION AND EXPLANATION
SEWER DEPARTMENT EXPENDITURES
ADMINISTRATION

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ACCT
NO.

DESCRIPTION

5501 AUDIT EXPENSE- SEWER PORTION OF AUDIT EXPENSE
6205 INSURANCE EXPENSE- COST OF SEWER DEPARTMENT'S SHARE OF
SEWER SYSTEM
6310 1997 USDA LOAN INTEREST- INTEREST PORTION OF ANNUAL PAYMENT
6312 1997 USDA LOAN PRINCIPAL- PRINCIPAL PORTION OF ANNUAL PAYMENT
6314 2002 DEC LOAN INTEREST- INTEREST PORTION OF ANNUAL PAYMENT
6316 2002 DEC LOAN PRINCIPAL-PRINCIPAL PORTION OF ANNUAL PAYMENT
6701 BAD DEBT EXPENSE- PORTION OF BAD DEBTS EXPECTED TO BE WRITTEN OFF
7106 CHARGES FROM FINANCE DEPARTMENT- CHARGES FROM FINANCE DEPT.
FOR ALL THE SERVICES PERFORMED ON BEHALF OF THE SEWER DEPT.

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Sanitation Fund

CITY AND BOROUGH OF WRANGELL
 SANITATION FUND
 FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2012 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
34.00.00				
FUNDS AVAILABLE JULY 1ST	103,212	60,571	60,571	10,388
4080 PERS REVENUE-STATE	4,838	4,897	4,897	5,065
4210 INSURANCE SETTLEMENT	25,000		-	-
4330 USER FEES	429,362	432,000	425,000	463,000
4340 LANDFILL CHARGES	20,655	20,000	19,980	20,000
4450 MITIGATION FOR DEC GRT MAT.	76,375		-	-
4510 DEC LANDFILL CLOSURE GRT	178,208		-	-
4705 RECYCLE REVENUE	1,066	1,200	1,350	1,200
4805 INTEREST INCOME	2,926		-	
4918 TRANSFER FROM CAP. PRJ	157,223		-	
4936 TRANSFER FROM ERF	315,000		-	50,000
TOTAL REVENUES	1,210,653	458,097	451,227	539,265
TOTAL REVENUES, TRANSFERS AND RESERVES	1,313,865	518,668	511,798	549,653

NOTE: CITY RECEIVED \$254,000 FOR THE STATE AIRPORT MITIGATION THAT IS TO BE USED TO MATCH A \$571,000 DEC GRANT AND AN ADDITIONAL DEC STIMULUS GRANT FOR \$647,000 TO BE USED TO CLOSE THE LANDFILL THIS IS A PROJECT PAID 100% BY GRANT FUNDS AND IS NOT INCLUDED IN THIS OPERATING BUDGET UNTIL PROJECT IS COMPLETE.

JUSTIFICATION AND EXPLANATION
SANITATION FUND REVENUES

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ACCT NO.	DESCRIPTION
4330	COLLECTION CHARGES- REVENUES FOR PICK UP SERVICES- THIS INCLUDES AN INCREASE OF 9% IN FEES EFFECTIVE JULY 1, 2011.
4340	LANDFILL CHARGES- FEES CHARGED FOR LANDFILL USE
4350	COLLECTION STICKERS- STICKERS SOLD TO CUSTOMERS FOR THOSE ONE TIME EXTRA GARBAGE SET OUT FOR THE GARBAGEMAN

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
COLLECTION				
34.01.00				
5001 WAGES & SALARIES	37,203	39,690	39,960	41,120
5005 OVERTIME	1,281	1,500	1,190	1,500
5201 EMPLOYER COSTS	32,180	36,740	35,670	40,450
5810 MATERIALS AND SUPPLIES	1,471	1,500	1,000	1,500
5812 CREDIT CARD EXPENSE	1,905	2,300	2,100	2,300
5855 PURCHASES EXP/DUMPSTER	780	3,000	8,700	3,000
5920 GARAGE ALLOC/VEHIC. EXP	25,040	28,625	28,625	28,705
6205 INSURANCE	1,397	1,000	1,000	1,100
6500 CAPITAL EXPENDITURES	472,751	-	-	-
6701 BAD DEBT EXPENSE	-	500	500	500
7105 CHARGES FROM FINANCE	3,550	3,660	3,660	4,080
7110 CHARGES FROM OTHER DEPTS	3,286	1,500	2,100	2,000
TOTAL COLLECTION	580,824	120,015	124,505	126,255
LANDFILL				
34.03.00				
5001 WAGES & SALARIES	43,520	38,500	38,530	39,880
5005 OVERTIME	3,510	2,500	500	2,500
5201 EMPLOYER COSTS	44,891	31,950	27,250	34,450
5520 RATE STUDY	10,288	-	7,500	-
5510 DEC INSPECTIONS EXPENSE	167	1,000	500	1,000
5601 TELEPHONE EXPENSE	497	450	500	500
5605 UTILITIES EXPENSE	6,215	5,200	7,000	7,000
5735 HOUSEHOLD HAZ. WASTE EXP	19,090	14,000	14,000	14,000
5810 MATERIALS AND SUPPLIES	3,034	2,500	1,800	2,500
5901 FACILITY REPAIR & MAINT.	1,523	3,500	1,500	3,000
5920 GARAGE ALLOC/VEHIC. EXP	25,040	28,625	28,625	28,705
5930 MONITORING & TESTING	4,020	3,000	4,200	4,200
5950 DISPOSAL COSTS	201,041	200,000	220,000	200,000
5955 RECYCLE COSTS	58	5,000	2,500	5,000
6205 INSURANCE COSTS	3,508	2,500	2,500	3,800
6500 LANDFILL FIXED ASSETS	254,583	-	-	51,500
7110 CHARGES FROM OTHER DEPTS	51,485	20,000	20,000	22,000
TOTAL LANDFILL	672,470	358,725	376,905	420,035
TOTAL SANITATION EXPENDITURES	1,253,294	478,740	501,410	546,290
JUNE 30 RESERVE	60,571	39,928	10,388	3,363
TOTAL RESERVE AND EXPENDITURES	1,313,865	518,668	511,798	549,653

**JUSTIFICATION AND EXPLANATION
SANITATION FUND EXPENDITURES**

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ACCT
NO.

DESCRIPTION

COLLECTION EXPENDITURES:

5001	WAGES & SALARIES: REFUSE COLLECTOR/INCLUDES VACATION AT 50%	41,120
5005	OVERTIME- FOR OCCASIONAL OVERTIME	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	SBS AND MEDICARE (7.58%)	3,231
	RETIREMENT WITH STATE OF AK (27.96%)	11,917
	GROUP HEALTH & LIFE INSURANCE/HEALTH SVG. ACCOUNT	22,175
	WORKERS COMP INSURANCE	3,124
5810	MATERIALS AND SUPPLIES- MISCELLANEOUS ITEMS PURCHASED	
5855	PURCHASE DUMPSTERS- COST TO BUY REPLACEMENT DUMPTSTERS. SOME ARE RESOLD TO CUSTOMERS.	
5920	GARAGE ALLOCATION/VEHICLE EXPENSE- CHARGE FROM THE GARAGE DEPT. FOR FUEL, TIRES, PARTS, AND LABOR FOR GARBAGE TRUCKS	
6205	INSURANCE- LIABILITY AND AUTO FOR GARBAGE TRUCK	
6500	CAPITAL EXPENDITURES- (2) GARBAGE TRKS & NEW CANS	
6701	BAD DEBT- COST OF WRITING OFF UNCOLLECTIBLE DEBT	
7105	CHARGES FROM FINANCE DEPARTMENT- COST TO SANITATION DEPARTMENT FOR ALL THAT IS DONE FOR SANITATION	
7110	CHARGES FROM OTHER DEPARTMENTS- THIS IS THE CHARGE FOR PUBLIC WORKS EMPLOYEEES WHEN IT IS NEEDED FOR EXTRA HELP, VACATION RELIEF, AND HOLIDAYS	
	<u>LANDFILL</u>	
5001	WAGES AND SALARIES: LANDFILL ATTENDENT INCLUDES VACATION AT 50% OF MAX.	39,880
5005	OVERTIME- FOR OCCASIONAL OVERTIME	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	SBS AND MEDICARE (7.58%)	3,212
	RETIREMENT WITH STATE OF AK (27.96%)	11,848
	GROUP HEALTH & LIFE INSURANCE	13,214
	WORKERS COMP INSURANCE	6,170
5510	DEC INSPECTIONS EXPENSE- COST OF HAVING DEC DO PERIODIC INSPECTIONS OF THE LANDFILL	
5601	TELEPHONE EXPENSE- TELEPHONE AT THE LANDFILL OFFICE	
5605	UTILITY EXPENSE- ELECTRIC, SEWER, AND WATER CHARGES AT THE LANDFILL BUILDING	
5735	HOUSEHOLD HAZARDOUS WASTE EXPENSE- THIS IS FOR THE COST TO BRING IN THE PEOPLE THAT PUT ON THE HOUSEHOLD HAZARDOUS DISPOSAL PROGRAM FOR PEOPLE TO GET RID OF HOUSEHOLD ITEMS.	
5810	MATERIALS AND SUPPLIES- MISCELLANEOUS ITEMS PURCHASED	
5901	FACILITY REPAIR AND MAINTENANCE- VARIOUS COSTS FOR OPERATING THE LANDFILL AND BUILDING	
5920	GARAGE ALLOCATION/VEHICLE EXPENSE- GARAGE CHARGE FOR WORKING ON THE EQUIPMENT AT THE LAND FILL	
5930	MONITORING AND TESTING- REQUIRED BY DEC AT THE LANDFILL	
5950	DISPOSAL COSTS- COST TO SHIP GARBAGE	
5955	RECYCLE COSTS- COSTS TO SHIP RECYCLED ITEMS.	
6500	FIXED ASSETS- \$1,500 COMPUTER, BAILER- \$50,000	
6205	INSURANCE- PROPERTY, LIABILITY, AND OTHER RELATED INSURANCE FOR LANDFILL	
7110	CHARGES FROM OTHER DEPTS- CHARGE FROM PUBLIC WORKS FOR LANDFILL WORK	

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Light Fund

CITY AND BOROUGH OF WRANGELL
 LIGHT FUND
 FISCAL YEAR 2011-2012

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CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
70.00.00				
FUNDS AVAILABLE JULY 1ST	763,982	675,702	675,702	841,823
4108 PERS REFUND	22,462	24,220	24,220	25,900
BOILER GRT REV- DISTRIBUT.	171,988			
BOND RESERVES				38,300
4350 EQUIPMENT RENTAL	485	1,000	600	1,000
4352 FUEL SURCHARGE	58,201	75,000	60,000	75,000
4355 RESIDENTIAL SALES	1,329,655	1,350,000	1,382,000	1,400,000
4357 SMALL COMMERCIAL SALES	1,021,804	1,250,000	1,250,000	1,300,000
4359 LARGE COMMERCIAL SALES	504,977	440,000	760,000	850,000
4361 SERVICE CHARGES	2,300	2,500	4,500	2,500
4363 INDUSTRIAL SALES	(6,589)	-	-	-
4365 POLE RENTAL	19,880	24,000	21,784	22,000
4370 LATE FEE REVENUE	16,129	11,000	17,000	12,000
4375 WRITE OFF'S COLLECTED	934	1,000	640	1,000
4380 ELECT. FEES & PERMITS	13,780	10,000	22,000	20,000
4415 MATERIAL SALES	41,453	10,000	7,500	30,000
4420 PMC REFUND	-	140,000	137,226	140,000
4460 ON THE JOB TRAINING GRT			9,150	
4805 INTEREST INCOME	6,819	15,000	6,500	6,500
4808 LABOR CHARGED OUT	14,600	15,000	8,000	15,000
TOTAL REVENUES	3,218,878	3,368,720	3,711,120	3,939,200
TOTAL REVENUES, TRANSFERS AND RESERVES	3,982,860	4,044,422	4,386,822	4,781,023

JUSTIFICATION AND EXPLANATION
LIGHT FUND REVENUES

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ACCT NO.	DESCRIPTION
4350	EQUIPMENT RENTAL- CHARGE FOR LINE TRUCKS WHEN OUTSIDE WORK IS DONE FOR OTHERS WHICH IS THEN CHARGED TO CUSTOMER
4352	FUEL SURCHARGE - THIS WILL BE THE AMOUNT BILLED IF ORDINANCE APPROVED OF FUEL COST WHEN KWH IS BEING PRODUCED BY DIESEL.
4355	RESIDENTIAL SALES- ESTIMATE IS LARGER BECAUSE OF THE NUMBER OF CUSTOMERS INSTALLING ELECTRIC HEAT.
4357	SMALL COMMERCIAL SALES- SALES TO SMALLER BUSINESSES AND HARBOR USERS.
4359	LARGE COMMERCIAL SALES- LARGE COMMERCIAL ESTIMATED TO BE ABOUT THE SAME BECAUSE IT INCLUDES THE TWO GROCERY STORES AND THE SEAFOOD PLANTS. ADDED ELECTRIC HEAT TO HIGH SCHOOL, PUB. SAFE. BLDG, NOLAN CTR
4361	SERVICE CHARGES- SERVICE CHARGE IS FOR CHARGES TO CUSTOMERS FOR DISCONNECT AND RECONNECT CHARGES
4363	INDUSTRIAL SALES- THESE ARE SALES AT THE MILL THAT DO NOT GO THROUGH THE DEDICATED LINE.
4365	POLE RENTAL REVENUE- REVENUE RECEIVED FROM AP&T AND CABLEVISION
4370	LATE FEE CHARGE- AMOUNT CHARGED TO CUSTOMERS WHO PAY AFTER THE 20TH OF THE MONTH.
4375	WRITE OFF'S COLLECTED- THESE ARE THE DEBT LATER COLLECT AFTER TURNING THEM OVER TO THE COLLECTION AGENCY.
4380	ELECTRIC FEES AND PERMITS- REVENUE GENERATED FROM ELECTRIC FEES AND PERMITS ISSUE BY THE ELECTRICAL DEPARTMENT
4415	MATERIALS SALES- SALE OF POLES, LINE, SURPLUS EQUIPMENT, ETC.
4420	PMC REFUND- PMC VOTED TO DO A REFUND TO UTILITIES. IT IS ESTIMATED TO BE APPROXIMATELY \$140,000 IN THE 2012 FY.
4805	INTEREST INCOME- INTEREST EARNED ON RESERVES
4808	LABOR CHARGED OUT- INCOME FOR CHARGING OUT TIME BY LINE DEPT.

CITY AND BOROUGH OF WRANGELL
 LIGHT FUND- GENERATION DEPARTMENT
 FISCAL YEAR 2011-2012

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CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
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GENERATION

70.01.00

5001 WAGES & SALARIES	181,123	193,610	185,120	199,840
5005 OVERTIME	3,666	3,500	3,550	3,500
5010 CASUAL LABOR	197	1,000	4,000	3,000
5201 EMPLOYER EXPENSES	128,623	130,100	122,000	139,930
5301 TRAVEL & TRAINING EXPENSES	4,729	5,000	7,250	10,000
5399 CHARGED TO BOILER PROJ.	(1,805)			
5601 TELEPHONE EXPENSES	4,813	5,200	5,200	5,500
5605 UTILITIES EXPENSES	1,701	2,000	1,600	2,000
5612 DIESEL FUEL EXPENSE	83,910	75,000	85,000	100,000
5620 GASOLINE & LUBE OIL EXPENSE	5,880	5,000	9,000	7,500
5810 MATERIALS AND SUPPLIES	4,928	5,000	11,000	5,000
5870 OSHA REQUIREMENTS	12,439	10,000	5,000	10,000
5875 GOVT FEES- DEC, EPA	1,774	1,500	4,000	1,500
5901 FACILITY REPAIR AND & MAINT	3,251	5,000	2,000	5,000
5905 EQUIPMENT REPAIR & MAINT	5,509	5,000	19,000	5,000
6501 TYEE HYDRO PURCHASES	1,899,438	1,930,000	2,269,980	2,350,000
6505 PMC EXPENSE	1,819	5,000	1,000	5,000
TOTAL GENERATION EXPENSES	2,341,995	2,381,910	2,734,700	2,852,770

JUSTIFICATION AND EXPLANATION
LIGHT FUND EXPENDITURES
GENERATION

ACCT NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	ELECTRICAL SUPERINTENDENT	86,971
	DIESEL MECHANIC	60,019
	VACATION AT 50% OF MAXIMUM	7,500
	EXTRA HELP	3,000
	SECRETARY/DISPATCH	42,350
	TOTAL	<u>199,840</u>
5005	OVERTIME- FOR OUTAGES AND WHEN TYEE IS DOWN FOR MAINTENANCE	
6201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	SBS AND MEDICARE (7.58%)	15,420
	RETIREMENT WITH STATE OF AK (27.96%)	53,916
	GROUP HEALTH & LIFE INSURANCE/HEALTH SVG. ACCOUNT	54,036
	WORKERS COMP INSURANCE	16,551
5301	TRAVEL AND TRAINING EXPENSES- COST OF TRAINING & TRAVEL FOR GENERATION PERSONNEL	
5601	TELEPHONE EXPENSE- COST OF PHONES, LONG DISTANCE, AND INTERNET/EMAIL	
5605	UTILITIES EXPENSE- COST OF WATER, SEWER, AND GARBAGE	
5612	DIESEL FUEL EXPENSE- FUEL TO RUN GENERATORS DURING EMERGENCIES AND DURING THE MAINTENANCE SHUTDOWNS AT TYEE	
5620	GASOLINE & LUBE OIL EXPENSE- COST OF LUBE OIL FOR ENGINES	
5810	MATERIALS AND SUPPLIES- OFFICE SUPPLIES, SMALL TOOLS, CLEANING SUPPLIES, SAFETY EQUIPMENT, AND OTHER MISC. SMALL ITEMS.	
5868	OIL TEST & DISPOSAL INCLUDING ANTIFREEZE	
5870	OSHA REQUIREMENTS- COST OF MAINTAINING OSHA REQUIREMENTS AT THE GENERATION PLANT	
5875	GOVERNMENT FEES- COST OF FEES CHARGE BY EPA, DEC AND OTHER GOVT. AGENCIES.	
5901	FACILITY REPAIR AND MAINTENANCE- COST TO REPAIR AND MAINTAIN BUILDING AND GENERATING UNITS	
5905	EQUIPMENT REPAIR AND MAINTENANCE- COST OF REPAIRS TO GENERATING UNITS, RADIOS, COMPUTERS, AND OTHER MISC. EQUIPMENT	
6501	TYEE HYDRO PURCHASES- COST OF PURCHASING POWER FROM THE TYEE HYDRO PROJECT. CURRENT RATE IS 6.8 CENTS PER KWH	
6505	PMC EXPENSE- THIS IS THE COST TO SEND THE WRANGELL REPRESENTATIVES TO THE PMC MEETINGS	

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
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DISTRIBUTION

70.03.00

5001 WAGES & SALARIES	196,443	256,920	225,390	284,940
5005 OVERTIME	14,220	15,000	14,100	17,500
5201 EMPLOYER EXPENSES	158,565	194,880	156,530	204,150
5301 TRAVEL & TRAINING EXPENSES	7,623	40,000	7,500	10,000
5399 CHARGE TO BOILER GRANT	(3,435)			
5601 TELEPHONE EXPENSE	1,479	2,000	1,500	2,000
5605 UTILITIES EXPENSE	748	750	750	800
5810 MATERIALS AND SUPPLIES EXP	25,144	40,000	55,000	40,000
5870 METER PURCHASES	28,542	7,500	5,000	7,500
5872 TRANSFRM., POLES, HARDWR	36,624	40,000	50,000	40,000
5905 EQUIPMENT REPAIR & MAINT.	3,115	2,500	1,500	2,500
5920 GARAGE ALLOC /VEHIC EXP.	38,430	41,740	41,740	41,860
6000 CAPITAL PURCHASES	223,531	25,000	37,400	260,000
7110 CHARGES FROM OTHERS	3,411	-	4,000	3,500
TOTAL GENERATION EXPENSES	734,440	666,290	600,410	914,750

JUSTIFICATION AND EXPLANATION
LIGHT FUND EXPENDITURES
DISTRIBUTION

ACCT NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	ELECTRICAL LINE SUPERVISOR	75,108
	ELECTRICAL LINE WORKER (APPRENTIC)	54,572
	ELECTRICAL LINE WORKER (LINEMAN)	71,336
	(GROUNDMAN/METER READER)	38,560
	STANDBY TIME FOR LINEMAN	26,784
	VACATION AT 50% OF MAXIMUM	8,580
	TEMPORARY LABOR - BRUSH CLEARING	10,000
	TOTAL	<u>284,940</u>
5005	OVERTIME- FOR OUTAGES AND WHEN TYEE IS DOWN FOR MAINTENANCE	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	SBS AND MEDICARE (7.58%)	22,937
	RETIREMENT WITH STATE OF AK (27.96%)	79,367
	GROUP HEALTH & LIFE INSURANCE/HEALTH SVG. ACCOUNT	67,250
	WORKERS COMP INSURANCE	34,586
5301	TRAVEL AND TRAINING EXPENSES- COST OF TRAINING & TRAVEL	
5601	TELEPHONE EXPENSE- MONTHLY, LONG DISTANCE, CELL PHONES, AND INTERNET COSTS	
5605	UTILITY EXPENSE- COST OF WATER, GARBAGE, SEWER	
5810	MATERIALS AND SUPPLIES- OFFICE SUPPLIES, SMALL TOOLS, SAFETY EQUIPMENT, OSHA REQUIRED ITEMS, AND OTHER MISC. ITEMS	
5868	TRANSFORMER TESTING AND DISPOSAL- COST TO TEST TRANSFORMER AND TO GET RID OF OLD TRANSFORMERS	
5870	METER PURCHASES- COST OF PURCHASING NEW METERS	
5872	TRANSFORMERS, POLES, AND HARDWARE EXPENSE- COST TO PURCHASE THESE ITEMS FOR USE IN THE LINE DEPARTMENT	
5905	EQUIPMENT REPAIR AND MAINTENANCE- REPAIR OF SAWS, RADIOS, COMPUTERS, AND OTHER LINE DEPT, EQUIPMENT	
5920	GARAGE ALLOCATION/VEHCILE EXPENSE- CHARGE FORM GARAGE FROM SHOP TO SERVICE ALL LIGHT FUND VEHICLES WHICH INCLUDES FUEL, OIL, TIRES, PARTS, AND LABOR	
6000	CAPITAL EXPENDITURES-	
	LINE TRUCK-	222,000
	CALIBRATION TEST SET	32,000
	HANDHELD / MAINTENANCE FEES	6,000

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
ADMINISTRATION				
70.05.00				
5210 HEALTH SAVINGS PLAN	594	1,500	-	-
5501 AUDIT EXPENSE	9,300	9,500	9,500	11,000
5520 RATE STUDY	22,455		2,600	-
5530 ENGINEERING ELEC. STUDY	-	5,000	15,100	10,000
5812 CREDIT CARD EXPENSE	13,597	14,000	17,810	18,000
6141 METER INTEREST REFUND	874	600	900	900
6205 GENERAL INSURANCE EXP	30,925	22,000	22,000	28,000
6340 BOND REDEMPTION	25,668	26,181	26,181	26,705
6341 BOND INTEREST EXPENSE	1,571	1,058	1,058	534
6500 CAPITAL COSTS	36,500	-	-	-
6701 BAD DEBT EXPENSE	-	5,000	22,000	5,000
6705 THOMAS BAY EXPENSE	47,649	50,000	50,000	55,000
7110 CHARGE FROM OTHER DEPT	41,590	42,840	42,840	47,840
TOTAL ADMINISTRATION EXPENSES	230,723	177,679	209,889	202,979
TOTAL LIGHT FUND EXPENDITURES	3,307,158	3,225,879	3,544,999	3,970,499
JUNE 30 RESERVE	675,702	818,543	841,823	810,524
TOTAL EXPENDITURE & RESERVE	3,982,860	4,044,422	4,386,822	4,781,023

JUSTIFICATION AND EXPLANATION
LIGHT FUND EXPENDITURES
ADMINISTRATION

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ACCT NO.	DESCRIPTION
5501	AUDIT EXPENSE- PORTION OF AUDIT COST FOR OUTSIDE FIRM TO DO THE ANNUAL AUDIT AND FINANCIAL STATEMENTS
5530	ENGINEERING- TO UPDATE SYSTEM STUDY FOR NEW ADDITIONS SUCH AS HOSPITAL AND AICS AND ELECTRIC HEAT IN MUNICIPAL BUILDINGS
6205	GENERAL INSURANCE EXPENSE- COST OF PROPERTY, VEHICLE, LIABILITY, AND OTHER MISC. INSURANCE.
6340	BOND REDEMPTION COSTS- AMOUNT OF BOND FOR PRINCIPAL. THIS BOND HAS A TOTAL PRINCIPAL AND INTEREST PAYMENT OF \$27,238 AND MATURES IN THE YEAR 2012.
6341	BOND INTEREST EXPENSE- INTEREST PORTION OF THE ABOVE BOND
6701	BAD DEBT EXPENSE- UNCOLLECTABLE UTILITY BILLS
6705	THOMAS BAY EXPENSE- EXPENSES INCURRED BY THOMAS BAY POWER AUTHORITY FOR ADMINISTRATIVE TYPE COSTS WHICH ARE THEN SPLIT BETWEEN WRANGELL AND PETERSBURG
7110	CHARGE FROM OTHER DEPARTMENTS- CHARGE FROM FINANCE DEPT FOR UTILITY BILLING, COLLECTIONS, PAYROLL, ACCOUNTS PAYABLE, AUDIT WORK, AND ALL OTHER RELATED WORK

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Water Fund

CITY AND BOROUGH OF WRANGELL
 WATER FUND - REVENUES
 FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
72.00.00				
FUNDS AVAILABLE JULY 1ST	(34,138)	(46,334)	(46,334)	(24,804)
4107 PERS REFUND	3,309	3,590	3,590	3,780
4320 ARMY CORPS DAM STUDY	72,234			
4330 WATER SALES	412,872	400,000	410,000	433,000
4333 WATER CONNECTIONS	556	1,000	500	500
4415 MATERIAL SALES	6,376	7,000	4,000	5,000
4805 INTEREST INCOME	(379)	-	-	-
4808 LABOR	600	1,000	-	500
4845 HYDRANT RENTAL	31,475	31,480	31,480	33,360
WATER TANK GRT REVENUE	227,053	-	-	-
FRONT STREET WATER- GRT	47,005	-	-	-
4880 REDEMPTION FUND WTP DEC	76,085	89,987	89,987	89,987
TOTAL WATER REVENUES & TRANS	877,186	534,057	539,557	566,127
TOTAL REVENUES & RESERVE	843,048	487,723	493,223	541,323

JUSTIFICATION AND EXPLANATION
WATER FUND REVENUES

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ACCT NO.	DESCRIPTION
4330	WATER SALES- USER FEE REVENUES- INCLUDES 25% INCREASE
4333	WATER CONNECTIONS- AMOUNT CHARGED FOR NEW HOOKUPS
4415	MATERIAL SALES- REVENUE FOR SELLING WATER PIPE AND OTHER WATER PARTS TO THE PUBLIC.
4805	INTEREST INCOME- AMOUNT OF INTEREST EARNED ON RESERVES INCLUDING INTEREST EARNED ON REDEMPTION FUND FOR DEBT RETIREMENT.
4808	LABOR- COST CHARGED OUT WHEN PW DO HOOKUPS AND OTHER WORK PROBLEMS FOR CUSTOMERS.
4845	HYDRANT RENTAL- AMOUNT RECEIVED FROM FIRE DEPARTMENT
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, NO COST TO THE RATE PAYER

CITY AND BOROUGH OF WRANGELL
WATER FUND - DISTRIBUTION & ADMINISTRATION
FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2009-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
DISTRIBUTION				
72.01.00				
5001 WAGES AND SALARIES	48,582	50,110	50,100	51,420
5005 OVERTIME	9,837	10,000	12,280	12,000
5201 EMPLOYER PR COSTS	46,883	44,250	41,790	48,730
5301 TRAVEL AND TRAINING	421	2,000	750	2,000
5601 TELEPHONE EXPENSE	3,280	3,120	3,300	3,300
5605 ELECTRICITY EXPENSE	78,162	82,000	82,000	82,000
5810 MATERIALS AND SUPPLIES	7,016	10,000	10,000	10,000
5815 CHEMICALS EXPENSE	16,722	24,000	20,000	24,000
5901 FACILITY REPAIR & MAINT.	29,770	12,000	17,000	17,000
5905 EQUIPMENT REPAIR & MAINT	11,485	5,000	250	-
5910 SYSTEM REPAIR & MAINT.	15,484	10,000	10,000	10,000
5920 GARAGE ALLOC VEHICL EXP	35,580	37,670	37,670	37,780
6500 FIXED ASSETS	-	12,500	12,500	7,000
6501 WATER TANK GRT EXPEND.	227,053	-	-	-
FRONT ST. GRT EXPENDITURES	47,005	-	-	-
6955 COMPLIANCE TESTING	15,691	20,000	12,000	15,000
7110 CHARGES FROM OTHER DEPTS	100,979	80,000	80,000	80,000
7120 CHARGES TO SEWER DEPT	-	-	-	-
TOTAL DISTRIBUTION	693,950	402,650	389,640	400,230
ADMINISTRATION				
72.03.00				
5501 AUDIT EXPENSE	2,100	2,300	2,300	2,500
5550 WATER STUDY EXP. ARMY CORP	144,468	-	-	-
5812 CREDIT CARD EXPENSE	1,966	1,520	1,620	1,700
6205 GENERAL INSURANCE EXP	8,559	6,100	6,100	7,800
6329 1999 DEC WTP LOAN INT.	14,537	13,594	13,594	12,448
6330 1999 DEC WTP LOAN PRINCIPAL	-	76,393	76,393	77,539
6341 1997 BOND INTEREST	10,552	10,404	10,404	10,213
6342 1997 BOND PRINCIPAL	-	3,866	3,866	4,057
6701 BAD DEBT EXPENSE	-	-	-	-
7105 CHARGES FROM FINANCE	13,250	14,110	14,110	14,540
TOTAL ADMINISTRATION EXPENSES	195,432	128,287	128,387	130,797
TOTAL WATER EXPENDITURES	889,382	530,937	518,027	531,027
JUNE 30 RESERVE	(46,334)	(43,214)	(24,804)	10,296
TOTAL DISTRIBUTION, ADMIN., AND RESERVE	843,048	487,723	493,223	541,323

JUSTIFICATION AND EXPLANATION
WATER FUND EXPENDITURES

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ACCT NO.	DESCRIPTION	
	<u>DISTRIBUTION</u>	
5001	WATER TREATMENT PLANT OPERATOR INCLUDING VACATION	51,420
5005	OVERTIME-USED FOR NECESSARY AND EMERG. RESPONSES	
5201	EMPLOYER COSTS- FICA, PERS, INSURANCE/HSA, WORKER'S COMP	
5301	TRAVEL AND TRAINING- TRAINING FOR NEW PLANT AND TO KEEP UP CERTIF.	
5601	TELEPHONE EXPENSE- COST OF PHONES, INCLUDING CELL PHONE & INTERNET	
5605	ELECTRICITY EXPENSE- COST OF ELECTRICITY TO OPERATE NEW WATER TREATMENT PLANT AND OTHER RELATED PUMPS	
5810	MATERIALS AND SUPPLIES- MISC. PARTS, TOOLS, AND SUPPLIES FOR THE WATER DEPT.	
5815	CHEMICALS EXPENSE- CHEMICALS FOR WATER TREATMENT PLANT	
5901	FACILITY REPAIR AND MAINTENANCE- MAINTENANCE & REPAIRS FOR THE NEW WATER TREATMENT PLANT	
5905	EQUIPMENT REPAIR & MAINT.- EQUIPMENT REPAIRS, MAINT, AND REPLACEMENT	
5910	SYSTEM REPAIR & MAINTENANCE- REPAIRS & MAINT. FOR WATER DISTRIBUTION SYSTEM, INCLUDING MAINS AND SERVICES	
5920	GARAGE ALLOCATION/VEHICLE EXPENSE- CHARGE FROM GARAGE TO WATER DEPARTMENT FOR THEIR PORTION OF COSTS ASSOCIATED WITH VEHICLES AND EQUIPMENT IN SUPPORT OF THE WATER DEPARTMENT	
6500	FIXED ASSETS- 4 WHEELER WITH ASSESSORIES	7,000
6955	COMPLIANCE TESTING- DEC TESTING REQUIREMENTS	
7110	CHARGES FROM OTHER DEPTS- CHARGE FROM PUBLIC WORKS TO WATER DEPARTMENT FOR MAN HOURS WORKED FOR WATER DEPT. BASED ON ACTUAL TIME. ALSO SEWER DEPT. TIME WORKED AT WATER PLANT BASED ON ACTUAL	
	<u>ADMINISTRATION</u>	
5501	AUDIT EXPENSE- WATER DEPARTMENTS SHARE OF AUDIT EXPENSE	
5670	WATER TOWER LAND LEASE- ANNUAL COST OF LEASE FROM STATE FOR NORTH END WATER TOWER. WATER TOWER PLANNED TO BE REMOVED AFTER 2007 FY.	
5812	CREDIT CARD EXPENSE- WATER DEPARTMENT SHARE OF CC COST	
6205	GENERAL INSURANCE EXPENSE- WATER DEPARTMENT'S SHARE OF INSURANCE FOR LIABILITY, PROPERTY, AND OTHER COSTS RELATED TO INSURANCE	
6329	DEC WATER TREATMENT PLANT LOAN INTEREST- INTEREST ON WATER TREATMENT PLANT LOAN WITH DEC.	
6330	DEC WATER TREATMENT PLANT LOAN PRINCIPAL- PRINCIPAL ON ABOVE REFERENCED LOAN.	
6341	RDA 1997 BOND INTEREST- WATER BOND INTEREST	
6342	RDA 1997 BOND PRINCIPAL- WATER BOND PRINCIPAL	
6701	BAD DEBT EXPENSE- COST OF WRITING OFF BAD DEBTS	
7105	CHARGES FROM FINANCE- CHARGE FROM FINANCE TO DO BILLINGS, COLLECTIONS, ACCOUNTING, AUDIT, GRANTS, BONDS, PAY BILLS, ETC.	

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Port Fund

CITY AND BOROUGH OF WRANGELL
 PORT FUND - HARBOR DEPARTMENT
 FISCAL YEAR 2011-2012

	2009-2010	2010-2011	2010-2011	2011-2012
CLASSIFICATION	ACTUAL	APPROVED BUDGET	REVISED ESTIMATE	APPROVED BUDGET
FUNDS AVAILABLE JULY 1ST	538,741	526,839	526,839	461,684
74.01.00 (REVENUES)				
4107 PERS STATE RELIEF	8,568	9,780	9,780	9,650
4 WHEELER DOT DEF. MAINT.	6,134			-
HERITAGE HARBOR GRT REV.	4,055,530			-
4168 RAW FISH TAX	129,076	100,000	105,537	190,000
4170 FISHERIES BUS. & FISH RES. TX	10,998	12,000	15,423	15,000
4180 HOIST REVENUE	6,542	5,500	6,500	6,500
4357 ELECTRICTY COLLECTED/TRANS	6,562	5,500	9,000	9,000
4370 BOAT LAUNCH FEES	-	7,500	3,500	7,000
4372 GRID FEES/PRESSURE WASH	1,511		425	-
4375 STALL RENT	293,567	300,000	305,000	372,774
4379 TRANSIENT MOORAGE	63,819	55,000	60,000	72,000
4400 VENDING MACHINE REV.	109	130	125	125
4965 TRANSFER FROM DEFER. MAINT	70,124	-	-	-
4475 COLLECTION RECOVERY	542	500	325	500
4505 FINES & FORFEITURES	13,010	7,000	3,000	7,000
4805 INTEREST INCOME	8,245	10,000	6,000	5,000
4808 LABOR CHARGES/REVENUE	2,619	2,500	500	2,500
TOTAL HARBOR REVENUES	4,676,956	515,410	525,115	697,049
TOTAL REVENUES & RESERVE	5,215,697	1,042,249	1,051,954	1,158,733
74.01.00 (EXPENDITURES)				
5001 WAGES & SALARIES	161,328	168,650	168,450	170,080
5005 OVERTIME	61	2,500	4,220	2,500
5201 EMPLOYER COSTS	134,437	108,900	104,280	114,140
5605 UTILITIES EXPENSE	86,434	80,000	102,160	115,000
5620 GASOLINE & LUBE OIL EXP	422	700	400	600
5810 MATERIALS & SUPPLIES	8,415	8,000	8,000	8,000
5860 UNIFORM ALLOWANCE	2,249	2,400	2,400	2,500
5901 FACILITY REPAIR & MAINT.	16,127	15,000	15,000	15,000
5905 EQUIPMENT REPAIR & MAINT	4,388	5,000	4,500	5,000
5907 HOIST EXPENDITURES	3,198	3,000	4,200	3,000
5911 FIRE EQUIPMENT	-	3,000	3,000	3,000
6205 INSURANCE EXPENSE	7,715	5,500	6,500	7,600
6701 BAD DEBT EXPENSE	-	1,000	1,000	1,000
6705 MASTER PLAN	3,150	-	-	-
6835 CAPITAL EXPENDITURES	55,890	-	5,819	-
HERITAGE HARBOR	4,055,530			
7103 TRANS TO COMM. FISH INFRAS.				48,145
7105 TRANS. TO REPLACE. FUND	95,256	99,990	101,667	152,497
7110 PW/CONTRACTORS	1,873	1,000	1,000	1,000
7120 ALLOCATED ADMINISTRATION	52,385	60,655	57,674	51,429
TOTAL HARBOR EXPENDITUES	4,688,858	565,295	590,270	700,491
HARBOR RESERVE AT JUNE 30TH	526,839	476,954	461,684	458,242
TOTAL EXPENDITURES & RESERVE	5,215,697	1,042,249	1,051,954	1,158,733

JUSTIFICATION AND EXPLANATION
HARBOR

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ACCT. NO.	DESCRIPTION	
REVENUES		
4168	RAW FISH TAX- RECEIVE FROM STATE EACH YEAR BASED ON A PORTION OF THE FISH PROCESSING IN WRANGELL	
4170	FISHERIES BUSINESS TAX REVENUE- SHARED TAXES FROM STATE BASED ON FISH PROCESSING FROM FLOATING PROCESSERS	
4180	HOIST REVENUE- HOIST USE IS NOW CHARGED TO THOSE USING IT.	
4357	ELECTRICITY COLLECTED/TRANSIENTS- AMOUNT PAID BY TRANSIENTS USING HARBOR OR HOT BERTH POWER	
4375	STALL RENT - REVENUE FOR BILLINGS OF STALL RENT- BASED ON \$18/FOOT	
4379	TRANSIENT MOORAGE- ALL TRANSIENT MOORAGE	
4400	VENDING MACHINE REVENUE- HARBOR SHARE OF VENDING MACHINE REVENUE LOCATED ON HARBOR PROPERTY	
4415	MATERIAL SALES- SALE OF OLD PILING, ETC.	
4475	COLLECTION RECOVERY- RECOVERY OF OLD ACCTS FROM COLLECTION AGENCY	
4505	FINES & FORFEITURES- THIS IS AMOUNT CHARGES ON DELINQUENT ACCOUNTS.	
4805	INTEREST INCOME- INTEREST INCOME EARNED ON RESERVE FUNDS	
4808	LABOR CHARGES/REVENUE-HARBOR STAFF CHARGES OUT TIME	
EXPENDITURES		
5001	WAGES & SALARIES:	
	HARBOR MASTER	66,487
	2 ASST. HARBORMASTERS	67,010
	MAINTENANCE PERSON	46,441
	VACATION AT 50% MAXIMUM	15,000
	HARBOR ADMINISTRATIVE ASSISTANT	48,032
	70% TO HARBOR	170,080
	30% TO DOCK/BARGE	72,890
5005	OVERTIME- FOR BARGE RAMP & DOCK LANDINGS OFF HRS.	
5201	EMPLOYER COSTS- 70% TO HARBOR, 30% TO DOCK	
	SBS AND MEDICARE (7.58%)	18,677
	RETIREMENT WITH STATE OF AK (27.96%)	64,660
	GROUP HEALTH & LIFE INSURANCE	62,543
	WORKERS COMP INSURANCE	17,177
5605	UTILITIES EXPENSE- COST OF ELECTRICITY, GARBAGE, WATER, AND SEWER	
5620	GASOLINE AND LUBE OIL EXPENSE- BOAT GAS AND LUBE FOR EQUIPMENT INCLUDING PUMPS, GENERATOR, CRANES, AND OTHER EQUIPMENT	
5810	MATERIALS AND SUPPLIES- SMALL TOOLS, PARTS, ETC.	
5860	UNIFORM ALLOWANCE- PURCHASE OF FLOAT COATS, AND OTHER CLOTHING FOR SAFETY AND HARBOR PERSONNEL IDENTIFICATION	
5901	FACILITY REPAIR AND MAINTENANCE- INCLUDES LUMBER, PILING, WATER SYSTEM, PAINT, HIRED CONTRACTORS, AND ALL OTHER MATERIALS TO REPAIR AND MAINTAIN ALL PORTIONS OF THE HARBORS	
5905	EQUIPMENT REPAIR AND MAINTENANCE- REPAIR OF OUTBOARD MOTOR, SAWS, PUMPS, RADIOS, AND OTHER EQUIPMENT	
5907	HOIST EXPENSES- THIS INCLUDES ALL HOIST EXPENSES SUCH AS MAINTENANCE OF HOIST, SOFTWARE COSTS, INSPECTION COSTS AND OTHER NORMAL COSTS ASSOCIATED WITH THEIR SAFE OPERATION.	
5911	FIRE EQUIPMENT- THIS IS A NEW LINE ITEM FOR THE PURCHASE AND MAINTENANCE OF FIRE EQUIPMENT ON THE FLOATS	
6205	INSURANCE EXPENSE- THIS INCLUDES INSURANCE FOR THE HARBOR FOR VEHICLES, PROPERTY, LIABILITY, ETC.	
6701	BAD DEBT EXPENSE- COST OF WRITING OFF BAD DEBTS	
7103	COMMERCIAL FISHING INFRASTRUCTURE FUND- 30% OF THE RAW FISH TAX TO BE USED IN OPERATING BUDGET, THE BALANCE INTO THIS FUND.	
7105	FLOAT REPLACEMENT FUND- THIS IS THE ANNUAL AMOUNT TO BE TRANSFERRED INTO THE FLOAT REPLACEMENT FUND FOR THE 2012 FISCAL YEAR.	
7110	PW/CONTRACTORS- WORK NEEDED TO BE DONE BY OTHERS	
7120	ALLOCATED ADMINISTRATION- ADMIN. COSTS ALLOCATED TO HARBOR-68%, DOCK- 27%, TRAVEL LIFT- 5% FOR ADMIN. FUNCTION THAT APPLY TO ALL.	

CITY AND BOROUGH OF WRANGELL
 SPECIAL RESERVE FUNDS
 FISCAL YEAR 2011-2012

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
HARBOR REPLACEMENT FUND				
FUNDS AVAILABLE JULY 1ST	148,184	244,924	244,924	349,091
74.02 REVENUES				
TRANSFER FROM HARBOR	95,256	99,990	101,667	152,497
4805 INTEREST INCOME	1,484	3,500	2,500	2,100
TOTAL HARBOR REVENUES	96,740	103,490	104,167	154,597
TOTAL REVENUES & RESERVE	244,924	348,414	349,091	503,688
74.02 EXPENDITURES				
6500 FLOAT REPLACEMENT EXP.	0	0	0	0
TOTAL HARBOR EXPENDITUES	-	-	-	-
HARBOR RESERVE AT JUNE 30TH	244,924	348,414	349,091	503,688
TOTAL EXPENDITURES & RESERVE	244,924	348,414	349,091	503,688
COMMERCIAL FISHING INFRASTRUCTURE FUND				
FUNDS AVAILABLE JULY 1ST	-	-	-	-
74.06 REVENUES				
TRANSFER FROM HARBOR	-	-	-	48,145
4805 INTEREST INCOME	-	-	-	-
TOTAL CFIF REVENUES	-	-	-	48,145
TOTAL REVENUES & RESERVE	-	-	-	48,145
74.06 EXPENDITURES				
6500 INFRASTRUCTURE EXPENSE	0	0	0	0
TOTAL CFIF EXPENDITUES	-	-	-	-
CFIF RESERVE AT JUNE 30TH	-	-	-	48,145
TOTAL EXPENDITURES & RESERVE	-	-	-	48,145

JUSTIFICATION AND EXPLANATION
HARBOR REPLACEMENT FUND

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ACCT
NO. DESCRIPTION

HARBOR REPLACEMENT FUND

THE PORT COMMISSION INSTITUTED A PROGRAM TO INCREASE THE \$12.00 MOORAGE RATE TO \$21.00 OVER A 4 YEAR PERIOD. THE FUND IS TO BE USED TO REPLACE EXISTING HARBOR FLOAT SYSTEMS WHICH WOULD INCLUDE ALL PORTIONS OF MAINTAINING THE REPLACING THE CURRENT FLOAT SYSTEMS AND RELATED INFRASTRUCTURES.

COMMERCIAL FISHING INFRASTRUTURE FUND

THE PORT COMMISSION HAS PROPOSED IN THEIR 2011-2012 FY BUDGET TO USE A PORTION OF THE RAW FISH TAX FOR IMPROVEMENTS AND REPLACEMENT OF ITEMS THAT ARE USED BY THE COMMERCIAL FISHING INDUSTRY. THE AMOUNT WILL BE DETERMINED BY MULTIPLYING THE HARBOR OPERATING EXPENDITURES BY 30% TO DETERMINE THE AMOUNT OF THE RAW FISH TAX THAT WILL BE USED TO PROVIDE FINANCIAL SUPPORT TO THE HARBOR DEPARTMENT. THE REMAINING AMOUNT WILL BE TRANSFERRED AND THE END OF EACH FISCAL YEAR TO AN ACCOUNT FOR THE ABOVE PURPOSE.

CITY AND BOROUGH OF WRANGELL
 PORT FUND - PORT FILL, DOCK AND BARGE RAMP
 FISCAL YEAR 2011-2012

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CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
FUNDS AVAILABLE JULY 1ST	277,396	342,410	342,410	328,508
74.03.00 (REVENUES)				
4107 PERS STATE RELIEF	3,685	4,160	4,160	4,130
4350 RENTAL FEE(VENDOR BLDG)	72	-	-	-
4360 ADVENTURE SERVICE FEE	936	-	-	-
4370 STORAGE REVENUE	92,138	100,000	90,000	95,000
4379 PORT TRANSIENT FEES	34,661	25,000	30,000	30,000
4380 WHARFAGE	49,335	45,000	55,000	55,000
4382 DOCKAGE REVENUE	80,465	58,750	65,000	50,000
4385 PORT DEVELOPMENT FUND	14,825	8,410	7,260	5,000
4805 INTEREST INCOME	-	5,000	3,500	2,500
4823 PLANS AND SPECS REVENUE	-	-	-	-
TOTAL PORT (DOCK) REVENUES	276,117	246,320	254,920	241,630
TOTAL REVENUES & RESERVE	553,513	588,730	597,330	570,138
74.03.00 (EXPENDITURES)				
5001 WAGES & SALARIES	69,141	72,270	72,240	72,890
5005 OVERTIME	4,814	1,500	1,850	2,000
5201 EMPLOYER COSTS	28,247	46,670	44,700	48,920
5605 UTILITIES EXPENSE	18,111	13,000	20,500	22,500
5810 MATERIALS AND SUPPLIES EXP	2,520	2,500	2,500	2,500
5901 FACILITY REPAIR & MAINT.	23,965	20,000	25,000	20,000
5905 EQUIPMENT REPAIR & MAINT	2,552	3,000	2,500	3,000
6205 DOCK & BARGE INSURANCE	18,261	14,000	18,600	20,000
6385 PORT DEV. FEE LOAN RETURN	-	4,200	3,630	2,500
6500 CAPITAL	-	100,000	37,000	30,000
7115 GENERAL FUND/STORAGE	21,600	21,600	16,200	16,200
7120 ALLOCATED ADMINISTRATION	21,892	25,348	24,102	19,079
TOTAL DOCK EXPENDITURES	211,103	324,088	268,822	259,589
DOCK RESERVE AS OF JUNE 30	342,410	264,642	328,508	310,549
TOTAL EXPENDITURES & RESERVE	553,513	588,730	597,330	570,138
<u>LOAN FROM REVOLVING LOAN FUND FOR DOLPHIN</u>				
JULY 1, 2008 BALANCE			\$ 175,386	
2009 & 2010 PAYMENTS			(12,074)	
ESTIMATED 2011 FY PAYMENT			(3,630)	
ESTIMATED 2012 FY PAYMENT			(2,500)	
EST. BALANCE AT JUNE 30, 2011			<u>\$ 157,182</u>	

JUSTIFICATION AND EXPLANATION
DOCK/PORT

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ACCT NO.	DESCRIPTION
74.03.00	REVENUES
4350	RENTAL FEE (VENDOR BLDG)- REVENUE FROM VENDOR BUILDING AT CITY DOCK. MY PICK UP WITH ADDITIONAL TOUR BOAT LANDINGS
4360	ADVENTURE SERVICE FEE- FEE FOR USE OF DOCK FACILITIES TO CONDUCT CHARTER SERVICE BUSINESS
4370	STORAGE REVENUE- STORAGE AT MILL DOCK SITE AND BOYER SITE
4380	WHARFAGE- REVENUES GENERATED ON CHARGES FOR FREIGHT GOING ACROSS DOCK
4382	DOCKAGE- REVENUES GENERATED ON CHARGES FOR VESSELS DOCKING AT MILL DOCK, BARGE RAMP, OR CITY DOCK
4385	PORT DEVELOPMENT FUND- ADDITIONAL FEE CHARGED TO TOUR SHIPS
4805	INTEREST INCOME- INTEREST EARNED ON RESERVE FUNDS.
	EXPENDITURES
5001	WAGES AND SALARIES- SEE SALARIES UNDER HARBOR EXPENDITURES
5005	OVERTIME- BARGE LANDINGS, TOUR BOATS, LOG SHIPS, SNOW REMOVAL, ETC
5201	EMPLOYER COSTS- SEE EMPLOYER COSTS UNDER HARBOR
5605	UTILITIES EXPENSE- ELECTRICITY CHARGE FOR LIGHT, BARGE, ETC.
5810	MATERIALS AND SUPPLIES- SMALL TOOLS, PAINT, PARTS, LIGHTS, ETC.
5901	FACILITY REPAIR AND MAINTENANCE- REPAIRS AND MAINTENANCE INCLUDES MATERIALS TO KEEP BARGE, DOCKS, AND RELATED ITEMS REPAIRED
5905	EQUIPMENT REPAIR AND MAINTENANCE- COMPRESSOR, RAMP, WATER LINE AND LIGHTING
6205	DOCK AND BARGE RAMP INSURANCE- COST OF INSURANCE
6385	PORT DEVELOPMENT FEE LOAN RETURN- REPAY LOAN FOR PORT DOLPHIN
6500	CAPITAL- SUMMER FLOAT-\$30,000,
6701	BAD DEBT EXPENSE- COST OF BAD DEBTS BEING WRITTEN OFF
7115	GENERAL FUND/STORAGE- WHEN THE CITY PURCHASED THE MILL PROPERTY IT WAS AGREED THAT TO HELP MAKE UP FOR LOST TAXES AND TIDELAND LEASE REVENUES THAT A PORTION OF THE INCOME WOULD GO TO THE GENERAL FUND. THE PORT COLLECTS ALL THE REVENUE AND TRANSFERS THIS PORTION TO THE GENERAL FUND. PORT COMMISSION RECOMMENDING THIS CHARGE BE ELIMINATED
7120	ALLOCATED ADMINISTRATION- 27% OF ADMINISTRATION COSTS SUCH AS PHONES, COMPUTERS, AND OTHER SUCH THINGS ARE DIVIDED BETWEEN THE TWO.

CLASSIFICATION	2009-2012 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
FUNDS AVAILABLE JULY 1ST	(14,559)	21,502	21,502	65,712
74.04.00 (REVENUES)				
4107 PERS STATE RELIEF	2,950	3,160	3,160	3,300
MARINE CTR. GRT REV	77,853			
4357 ELECTRICAL REVENUE	7,525	5,000	10,000	10,000
4410 LIFT FEES- ROUND TRIP	106,540	95,000	120,000	120,000
4420 ENVIRONMENTAL FEES	2,057	2,500	3,000	3,000
4450 WORK AREA STORAGE	41,778	20,000	45,000	45,000
4460 LONG-TERM STORAGE	62,417	50,000	60,000	63,500
4470 YARD LEASES	-	20,680	20,964	23,253
4805 INTEREST INCOME	-			
TOTAL REVENUE	301,720	196,340	262,124	268,053
TOTAL REVENUE & RESERVES	287,161	217,842	283,626	333,765
74.04.00 (EXPENDITURES)				
5001 WAGES & SALARIES	64,215	67,480	66,330	68,820
5005 OVERTIME	2,453	3,000	2,500	4,000
5201 EMPLOYER COSTS	49,108	45,675	45,970	48,540
5806 UTILITIES EXPENSE	1,906	2,000	2,100	2,300
5610 FUEL OIL EXPENSE	2,612	4,000	4,200	5,000
5810 MATERIALS AND SUPPLIES EXP	2,625	4,000	11,000	5,000
5815 DERELICT DISPOSAL EXPEND.	-	2,000	-	3,000
5901 FACILITY REPAIR & MAINT.	6,946	5,000	12,000	6,000
5905 EQUIPMENT REPAIR & MAINT	700	5,000	20,000	5,000
6205 INSURANCE EXPENSE	8,152	9,500	9,800	10,000
6500 CAPTIAL	77,853	-	-	6,500
7120 ALLOCATED ADMINISTRATION	3,909	4,527	4,304	12,443
7008 PERMANENT LOAN REPAY	23,580	23,510	23,510	23,510
7115 GENERAL FUND/STORAGE	21,600	21,600	16,200	16,200
TOTAL MARINE CENTER EXPEND.	265,659	197,292	217,914	216,313
MARINE TRAVEL LIFT 6/30 RESERVE	21,502	20,551	65,712	117,453
TOTAL EXPENDITURES & RESERVE	287,161	217,842	283,626	333,765

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.

LOAN STATUS

ORIGINAL LOAN AMOUNT	\$ 235,096
2009 THRU 2011 PAYMENTS	\$ (70,530)
2012 FISCAL YEAR PAYMENT	\$ (23,510)
LOAN BALANCE JUNE 30, 2012	\$ 141,056

JUSTIFICATION AND EXPLANATION
HAUL OUT

ACCT NO.	DESCRIPTION	
74.04.00	<u>REVENUES</u>	
4357	ELECTRICAL REVENUE- CHARGE TO BOATS FOR USING HARBOR PAID ELECTRICAL SERVICE	
4410	LIFT FEES-FEES FOR HAULING BOATS	
4420	ENVIRONMENTAL FEES- CHARGES TO BOATS FOR ENVIRONMENTAL ISSUES	
4450	WORK AREA STORAGE- FEES FOR AREA DESIGNATED AS WORK AREA	
4460	LONG-TERM STORAGE- REVENUE FOR STORING BOATS HAULED BY THE BOAT LIFT.	
4470	YARD LEASES- REVENUE FOR SPACE LEASE TO PRIVATE VENDORS	
	<u>EXPENDITURES</u>	
5001	WAGES AND SALARIES- THE SALARIES ARE ESTIMATED AT THIS BOAT YARD AND TRAVEL LIFT MANAGER	52,813
	TEMPORARY EMPLOYEE (6 MONTHS PER YEAR)	16,007
		TOTAL <u>68,820</u>
5005	OVERTIME- FOR TIMES WHEN IT IS NECESSARY TO COME IN AT OFF HOURS FOR EMERGENCIES OR FOR OTHER NON-SCHEDULED ACTIVITIES.	
5201	EMPLOYER COSTS- BENEFITS INCLUDE FICA/MEDICARE, RETIREMENT, INSURANCE, AND WORKER'S COMPENSATION.	
5610	FUEL OIL EXPENSE- FUEL FOR HAUL OUT MACHINE.	
5810	MATERIALS AND SUPPLIES- THE MAJOR EXPENSE ITEM IN THIS CATEGORY IS TO BUY THE INITIAL JACKS REQUIRED TO SHORE UP BOATS THAT ARE HAULED.	
5901	FACILITY REPAIR AND MAINTENANCE- THIS IS TO MAINTAIN THE DOCK PORTION OF THE HAUL OUT FACILITY.	
5905	EQUIPMENT REPAIR AND MAINTENANCE- THIS IS TO MAINTAIN THE HAUL OUT MACHINE AND ANY OTHER MISC. EQUIPMENT USED SUCH AS PRESSURE WASHERS.	
6005	PUBLICATION COSTS- COST OF NOTICES OR ADVERTISING.	
6205	INSURANCE EXPENSE-COST OF INSURANCE FOR LIABILITY AND PROPERTY INSURANCE TO OPERATE THE FACILITY.	
6500	CAPITAL- REPLACE CABLES ON BOAT HAUL OUT	
7008	PERMANENT LOAN REPAY- THE PERMANENT FUND LOAN LOANED THE BOAT HAUL OUT \$235,096 TO BE PAID BACK OVER 10 YEARS AT 0% INTEREST.	
7115	GENERAL FUND/STORAGE- SEE EXPLANATION UNDER DOCK. PORT COMMISSION RECOMMENDING THIS CHARGE BE ELIMINATED.	
7120	ALLOCATED ADMINISTRATION- 5% OF ADMINISTRATIVE COSTS GO TO TRAVEL LIFT.	

CITY AND BOROUGH OF WRANGELL
 PORT FUND - ADMINISTRATION DEPARTMENT
 FISCAL YEAR 2011-2012

PAGE 111

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 APPROVED BUDGET	2010-2011 REVISED ESTIMATE	2011-2012 APPROVED BUDGET
74.05.00				
5301 TRAINING & TRAVEL EXPENSE	13,212	9,000	10,500	10,500
5201 HEALTH SAVINGS ACCOUNT	-	3,000		-
5501 AUDIT EXPENSE	5,100	5,200	5,200	5,600
5520 COMPUTER SYSTEM COSTS	2,100	2,400	2,400	2,400
5512 CREDIT CARD COSTS	8,113	11,000	6,700	8,000
5601 TELEPHONE EXPENSE	5,007	5,000	5,000	5,000
5610 HEATING OIL EXPENSE	506	1,000	850	1,000
5810 MATERIALS & SUPPLIES	5,318	4,000	5,500	5,500
5901 FACILITY REPAIR & MAINT.	2,913	8,000	8,000	3,000
5902 GARAGE ALLOC. VEHIC EXP	14,230	16,940	16,940	16,990
5905 EQUIPMENT REPAIR & MAINT	1,455	3,000	3,000	2,500
6005 PUBLICATION EXPENSE	5,173	6,000	6,000	6,000
6205 GENERAL INSURANCE EXP.	420	400	400	400
7106 CHARGES FROM FINANCE	14,640	15,590	15,590	16,060
TOTAL ADMINISTRATION EXPENSES	78,187	90,530	86,080	82,950
23% DOCK ALLOCATION	(21,892)	(25,348)	(24,102)	(19,079)
15% TRAVEL LIFT ALLOCATION	(3,909)	(4,527)	(4,304)	(12,443)
62% HARBOR ALLOCATION	(52,385)	(60,655)	(57,674)	(51,429)
TOTALS	-	-	-	-

JUSTIFICATION AND EXPLANATION
ADMINISTRATION EXPENDITURES

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ACCT

NO. DESCRIPTION

5301 TRAINING AND TRAVEL- HARBOR MASTER CONFERENCE AND MISC.
OTHER TRAINING FOR STAFF

5201 HEALTH SAVINGS ACCOUNT- TO SUPPLEMENT HEALTH CARE PLAN

5501 AUDIT EXPENSE- PORT FUND SHARE OF COST OF AUDIT AND
ANNUAL FINANCIAL STATEMENTS

5530 ATTORNEY EXPENSE- COST TO HIRE ATTORNEY FOR PORT FUND RELATED ISSUES

5601 TELEPHONE EXPENSE- COST OF MONTHLY TELEPHONES, LONG
DISTANCE, CELL PHONES, AND INTERNET

5610 HEATING OIL EXPENSE- HEATING OIL COST FOR NEW HARBOR
OFFICE

5810 MATERIALS AND SUPPLIES- COST OF ALL OFFICE MATERIALS,
BILLING FORMS, COPY PAPER, TONER, RIBBONS, ETC.

5901 FACILITY REPAIR AND MAINTENANCE- MAINTAINING BUILDING,
INCLUDING FURNACE, LIGHTS, ETC. THIS INCLUDES APPROXIMATELY
\$5,000 FOR DECKING AND FLOORING AT HARBOR OFFICE

5902 GARAGE ALLOCATION/VEHICLE MAINTENANCE- AMOUNT GARAGE
CHARGES PORT FUND FOR MAINTENANCE ON ALL VEHICLES,
INCLUDING GAS, OIL, TIRES, PARTS, LABOR, AND ALL OTHER MISC.
REPAIRS TO VEHICLES.

5905 EQUIPMENT REPAIR AND MAINTENANCE- COMPUTERS, RADIOS,
COPIER, AND OTHER OFFICE EQUIPMENT.

6005 PUBLICATION EXPENSE- COST OF ADVERTISING PORT MEETINGS,
SPECIAL MEETINGS, AND OTHER NOTICES THAT NEED TO BE PUT
IN THE PAPER OR SCANNER TO NOTIFY THE PUBLIC

6205 INSURANCE EXPENSE- INSURANCE COSTS RELATED TO PORT FUND AS A WHOLE

7106 CHARGES FROM FINANCE DEPARTMENT- COST FROM THE FINANCE
DEPARTMENT FOR DOING PAYROLL & REPORTS, GENERAL
ACCOUNTING, PURCHASE ORDERS, PAY BILLS, MINUTES, AGENDA
TYPING & MAILING, AUDIT WORK, FILING AND STORAGE OF ALL
PORT AND HARBOR RECORDS.

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Other Information

OTHER INFORMATION

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1. INSURANCE RECAP

<u>POLICY TYPE</u>	<u>CARRIER</u>	<u>COVERAGE AMOUNT</u>	<u>DEDUCT</u>	<u>TERM</u>	<u>EXPIRES</u>
GENERAL LIABILITY	APEI	5,000,000	10,000	1 YEAR	June-12
VEHICLE LIABILITY	APEI	5,000,000	-	1 YEAR	June-12
UNINSURED MOTORIST	APEI	250,000	500	1 YEAR	June-12
PUBLIC OFFC. LIAB.	APEI	5,000,000	10,000	1 YEAR	June-12
EMS, PROF. LIAB.	APEI	5,000,000	5,000	1 YEAR	June-12
LAW INFORC. LIAB.	APEI	5,000,000	10,000	1 YEAR	June-12
SCHEDULED BOILER	APEI	50,000,000	10,000	1 YEAR	June-12
BONDS:				1 YEAR	June-12
FINANCE DIR		25,000		1 YEAR	June-12
EMPL. FIDELITY		50,000		1 YEAR	June-12
CITY CLERK		75,000		1 YEAR	June-12
EDA-FIN. DIR				1 YEAR	June-12
PROPERTY	APEI		25,000	1 YEAR	June-12
WORK COMP.	APEI	25,000,000	-	1 YEAR	June-12

2. SUMMARY OF PERMANENT EMPLOYEES (WITH FULL BENEFITS)

<u>DEPARTMENT</u>	<u>2007- 2008</u>	<u>2008- 2009</u>	<u>2009- 2010</u>	<u>2010- 2011</u>	<u>2011- 2012</u>
FINANCE	4	4	4	4	4
ADMINISTRATION	3	2	2	2	2
CLERK		1	1	1	1
FIRE	2	2	2	2	2
POLICE	7	7	8	8	8
POLICE/JAIL	6	6	6	6	6
PUB. SAFETY BLDG	1	1	1	1	1
GARAGE	2.5	2.5	2.5	2.5	2.5
PUBLIC WORKS	5	5	6	6	6
LIBRARY	2.5	2.5	2.5	2.5	2.5
NOLAN CENTER	2.5	2.5	2.5	2.5	2.5
POOL/RECREATION	2	2	2.5	2.5	2.5
SEWER	2	2	2	2	2
SANITATION	2	2	2	2	2
ELECTRIC GENERATION	3	3	3	3	3
ELECTRIC DISTRIB.	4	4	4	4	4
WATER	1	1	1	1	1
PORT / HARBOR	5	6	6	6	6
	<u>54.5</u>	<u>55.5</u>	<u>58</u>	<u>58</u>	<u>58</u>

BOND INDEBTEDNESS
BALANCES AS OF JUNE 30, 2011

GENERAL OBLIGATION BONDS	MATURITY DATE	AMOUNT ISSUED	AMOUNT UNISSUED	OUTSTANDING BALANCE
2000 SCHOOL BONDS	2015	519,000	0	244,000
2002 SCHOOL BONDS	2017	485,000	0	275,000
2005 SCHOOL BONDS	2021	2,809,000	0	2,045,000
2010 SCHOOL BONDS	2021	220,000	0	220,000
TOTAL		<u>4,033,000</u>		<u>2,784,000</u>

The debt requirement on Issued bonds for the fiscal year ending June 30, 2012 is \$375,515. Of this amount, the State of Alaska is schedule to pay \$210,524.

REVENUE BONDS:

1997 ELECTRIC UTILITY	2012	350,000	-	26,705
1997 WATER UTILITY	2037	250,000	-	206,534
1997 SEWER UTILITY	2037	250,000	-	206,673
2002 SEWER UTILITY ***NOTE**	2027	680,000		467,801
2000 WATER UTILITY **NOTE***		<u>1,501,836</u>		<u>836,561</u>
TOTALS		<u>3,031,836</u>		<u>1,744,274</u>

****NOTE*****

THIS NOTE APPLIES TO BOTH THE 2002 SEWER ISSUE AND THE 2000 WATER ISSUE. BOTH OF THESE HAVE REDEMPTION FUNDS SET UP TO MAKE ALL OF THE DEBT PAYMENTS.

DEBT REQUIREMENT FOR WATER, SEWER, AND ELECTIC UTILITIES FOR THE FISCAL YEAR ENDING JUNE 30, 2012 ARE AS FOLLOWS:

WATER:	\$ 104,257	(\$89,987 paid by redemption funds, not water funds)
SEWER:	\$ 54,146	(\$39,876 paid by redemption fund, not sewer funds)
ELECTRIC:	\$ 27,239	Final payment on this bond

CITY AND BOROUGH OF WRANGELL
 PROPERTY TAX ASSESSED VALUE
 2011 TAX YEAR (2011-2012 FISCAL YEAR)

	2011	2010	CHANGE
SERVICE AREA LAND VALUE	62,125,000	60,923,600	1,201,400
SERVICE AREA IMPROVEMENTS VALUE	128,804,900	127,865,438	939,462
TAX DIFFERENTIAL ZONE WITHIN SER. AREA	3,417,000	3,415,500	1,500
LAND OUTSIDE SERVICE AREA	15,845,100	15,422,300	422,800
TOTAL ASSESSED VALUE	210,192,000	207,626,838	2,565,162
LESS EXEMPTIONS:			
SENIOR EXEMPTIONS	22,288,290	21,899,920	388,370
SPRINKLER EXEMPTIONS	71,690	72,751	(1,061)
DISABLED VETERANS	242,000	240,000	2,000
GOVERNMENT EXEMPTIONS	64,484,300	63,464,100	1,020,200
TOTAL EXEMPTIONS	87,086,280	85,676,771	1,409,509
TOTAL NET TAXABLE PROPERTY	123,105,720	121,950,067	1,155,653
SERVICE AREA- 12.75 MILLS	\$ 1,442,068	\$ 1,430,207	\$ 11,861
TAX DIFF. ZONE- 4.0 MILLS			
OUT SIDE SERVICE AREA- 4.0 MILLS			

I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THE ABOVE PROPERTY TAX INFORMATION IS A TRUE AND CORRECT SUMMARY OF THE PROPERTY TAX ASSESSMENTS AND RELATED ESTIMATED TAXES FOR THE 2011 TAX YEAR AND THE 2011-2012 FISCAL YEAR BUDGET.


 JEFF JABUSCH, FINANCE DIRECTOR

5-25-11
 DATE

NOTE:
 AT THE TIME OF THIS PUBLICATION, THE CITY AND BOROUGH HAS A SUPPLEMENTAL TAX ROLL IN PROGRESS. THE ASSESSED VALUES OF THAT SUPPLEMENTAL ROLL WERE USED IN THE CALCULATIONS ABOVE ALTHOUGH THE VALUES COULD CHANGE THROUGH THE APPEAL PROCESS. THE TOTAL AMOUNT THAT COULD CHANGE IS NOT MATERIAL IN NATURE AS IT RELATES TO THE TOTAL GENERAL FUND BUDGET.

History of Assessed Value and Mill Rate

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

<u>Tax Year</u>	<u>Taxable Assessed Value</u>	<u>Mill Rate</u>	
1964	4,992,681	21.0	
1965	6,970,965	17.5	
1966	4,774,406	19.0	
1967	8,140,928	20.0	
1968	9,263,922	20.0	
1969	9,520,141	20.0	
1970	10,675,128	18.0	
1971	11,030,024	18.0	
1972	10,986,166	18.0	
1973	11,707,500	18.0	
1974	12,621,904	19.4	
1975	19,354,805	12.9	
1976	27,165,729	12.9	
1977	32,582,703	11.9	
1978	35,454,087	14.9	
1979	36,955,342	14.9	
1980	44,022,246	12.9	
1981	47,412,284	7.2	
1982	54,737,723	6.2	
1983	63,443,902	3.2	
1984	65,139,118	5.6	
1985	71,744,827	8.0	
1986	72,348,169	12.5	
1987	67,797,763	12.5	
1988	62,031,434	11.0	
1989	68,372,049	9.0	
1990	73,717,114	9.0	
1991	77,027,746	9.0	
1992	78,135,521	9.0	
1993	78,499,195	10.0	
1994	83,056,656	10.0	
1995	83,292,081	10.0	
1996	83,752,046	10.0	
1997	88,926,348	10.0	
1998	85,346,976	10.0	
1999	89,456,936	12.0	
2000	104,365,100	12.0	
2001	97,434,310	10.0	
2002	97,241,474	10.0	
2003	97,185,596	12.0	
2004	102,160,888	12.0	
2005	107,558,963	12.0	
2006	107,045,137	12.0	
2007	106,450,637	12.75	
2008	107,113,113	12.75	
2009	125,018,898	12.75	Service area, 4 mills in outside service area/diff. zone
2010	121,950,067	12.75	Service area, 4 mills in outside service area/diff. zone
2011	123,105,720	12.75	Service area, 4 mills in outside service area/diff. zone

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