CITY & BOROUGH OF

Wrangell

FY 2027 ADOPTED ANNUAL BUDGET

GENERAL FUND SPECIAL REVENUE FUNDS ENTERPRISE FUNDS CONSTRUCTION FUNDS DEBT SERVICE FUND

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO. 06-26-2060

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADOPTING THE BUDGET FOR ALL FUNDS OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, FOR THE FISCAL YEAR 2026-2027

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

WHEREAS, the Assembly at their regular meeting held May 12, 2026, approved a mill rate of 9.75 mills for the Wrangell Service Area, 4.0 mills for property outside the Service Area, 6.0 mills for the Qualified Service Area, and 4.0 mills for the tax differential zone as described in 5.04.310 (a); and

WHEREAS, the Assembly of the City and Borough of Wrangell, Alaska has been presented with the proposed budget for the fiscal year 2026-2027 in accordance with the Home Rule Charter of the City and Borough of Wrangell, Section 5-2; and

WHEREAS, the Assembly held an official public hearing on June 29, 2026, on the proposed budget in accordance with Charter Section 5-3; and

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

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

Section 1. The General Fund Budget, for the Fiscal Year 2026-2027, in the amount of $26,623,580, is hereby adopted.

Section 2. The Nolan Center Special Revenue Fund Budget, for the Fiscal Year 22026-2027, in the amount of $563,876 is hereby adopted.

Section 3. The Sales Tax Fund Budget, for the Fiscal Year 2026-2027, in the amount of $0 is hereby adopted.

Section 4. The Parks & Recreation Special Revenue Fund Budget, for the Fiscal Year 2026-2027, in the amount of $783,918 is hereby adopted.

Section 5. The Borough Organizational Fund Budget, for the Fiscal Year 2026-2027, in the amount of $200,000 is hereby adopted.

Section 6. The Transient Tax Fund Budget for the Fiscal Year 2026-2027 in the amount of $97,713 is hereby adopted.

Section 7. The Commercial Passenger Vessel Fund Budget, for the Fiscal Year 2026-2027, in the amount of $70,000 is hereby adopted.

Section 7. The Secure Rural Schools Budget, for the Fiscal Year 2026-2027, in the amount of $1,442,875 is hereby adopted.

Section 8. The Economic Recovery Fund Budget, for the Fiscal Year 2026-2027, in the amount of $0 is hereby adopted.

Section 9. The Permanent Fund Budget, for the Fiscal Year 2026-2027, in the amount of $425,000 is hereby adopted.

Section 10. The Debt Service Fund Budget, for the Fiscal Year 2026-2027, in the amount of $470,588 is hereby adopted.

Section 11. The Residential Construction Fund Budget, for the Fiscal Year 2026-2027, in the amount of ~~$0~~ $50,000 is hereby adopted.

Section 12. The Industrial Construction Fund Budget, for the Fiscal Year 2026-2027, in the amount of $50,000 is hereby adopted.

Section 13. The Sewer Utility Enterprise (Wastewater) Fund Budget, for the Fiscal Year 2026-2027, in the amount of $884,362, is hereby adopted.

Section 14. The Sanitation Enterprise Fund Budget, for the Fiscal Year 2026-2027, in the amount of $1,002,007 is hereby adopted.

Section 15. The Electric Utility Enterprise Fund Budget, for the Fiscal Year 2026-2027, in the amount of $5,499,133 is hereby adopted.

Section 16. The Water Utility Enterprise Fund Budget, for the Fiscal Year 2026-2027, in the amount of $6,481,147 is hereby adopted.

Section 17. The Port & Harbor Enterprise Fund Budget, for the Fiscal Year 2026-2027, in the amount of $6,447,905 is hereby adopted.

Section 18. The WPSD Local Contribution Fund Budget, for the Fiscal Year 2026-2027, in the amount of $1,268,500 is hereby adopted.

Section 19. The Marian Glenz Fund Budget, for the Fiscal Year 2026-2027, in the amount of $19,256, is hereby adopted.

Section 20. The Birdfest Fund Budget, for the Fiscal Year 2026-2027, in the amount of $8,000 is hereby adopted.

Section 21. The 911 Surcharge Fund, for the Fiscal Year 2026-2027, in the amount of $55,000 is hereby adopted.

Section 22. A copy of the final budget, as approved, is attached hereto and adopted by reference and all "draft" columns will be label "approved".

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 29th DAY OF JUNE 2026.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert

Patricia Gilbert, Borough Mayor

ATTEST: Kim Lane

Kim Lane, MMC, Borough Clerk

City & Borough of Wrangell
Incorporated Borough May 30, 2008
Incorporated City June 15, 1903
Alaska

Introduction

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ACKNOWLEDGEMENTS

MAYOR & ASSEMBLY:

Patricia Gilbert, **Mayor** October 2026
David Powell, **Vice-Mayor** October 2028
Bob Dalrymple, **Assembly Member** October 2027
John Yeager, **Assembly Member** October 2026
Phillip Mach, **Assembly Member** October 2026
Jim DeBord, **Assembly Member** October 2027
Dan Powers, **Assembly Member** October 2028

PREPARED BY:

Mason Villarma, **Borough Manager**

Rob Marshall, **Finance Director**

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

Kim Lane, Borough Clerk
Amber Al-Haddad, Capital Facilities Director
Kathleen Thomas, Economic Development Director
Jordan Buness, Fire Chief
Gene Meek, Chief of Police
Tom Wetor, Public Works Director
Sarah Scambler, Library Director
Jeanie Arnold, Nolan Center Director
Lucy Robinson, Parks, Recreation & Grounds Director
David McHolland, Electrical Superintendent
Steve Miller, Harbormaster
Daniel Harrison, Senior Staff Accountant
J.R Meek, Marketing & Community Development Coordinator
Megan Powell, Executive Assistant

FY 2027 BUDGET DEVELOPMENT CALENDAR

February

Fri, Feb 13	Budget Best Practices Video
Fri, Feb 21	Segments Workook Sent to Department Directors

March

Fri, Mar 20	General Fund Operating Budgets Due
	Special Revenue Operating Funds Due
	Enterprise Operating Funds Due
	Maintenance & Interdepartmental Charges Due

April

Wed, Apr 1-15	Manager/Finance Director Review and Director Meetings
	Capital Projects Final Reappropriation Analysis
Tues, Apr 1-31	Draft Operating Budget Compiled

May

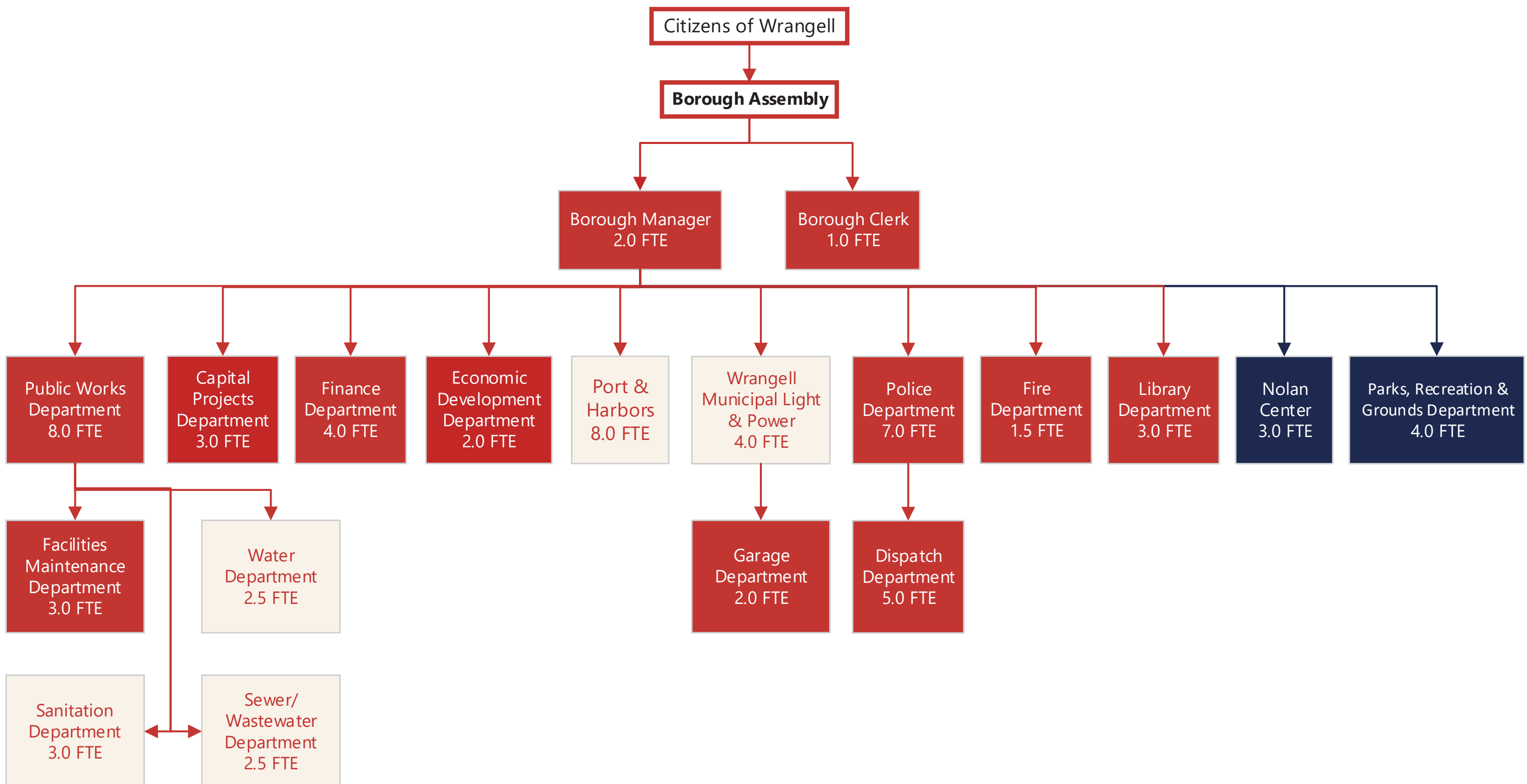
Fri, May 1	Statutorily Required Date for WPSD Budget Transmittal to CBW
Fri, May 12	WPSD Local Contribution Approval
	***Subject to change*

June

Wed, Jun 3	Assembly Budget Work Session Draft Budget Sent to Assembly
Thurs, June 18	Budget Revision Work Session
Mon, Jun 29	FY 2027 Official Budget Public Hearing *(Special Assembly Meeting)*
	FY 2027 Budget Adoption

**The school budget and local contribution must be approved within 30 days of submittal of the district's budget. Action by the Assembly will change based on when the budget is submitted to the Borough. The school budget is statutorily required to be submitted by Thursday, May 1st 2026.*

ORGANIZATIONAL CHART



GENERAL FUND

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

SPECIAL REVENUE

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

ENTERPRISE

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

INTRODUCTION

Mission Statement

Preserving Our Past; Building Our Future

Vision

A connected community that honors our past, supports its people, and strengthens its future through sustainable growth and new opportunities.

Values

As employees of the City and Borough of Wrangell, we uphold the highest standards of ethical conduct, guided by the following core values:

- **Resiliency:** We adapt, persevere, and plan for the long term. By preparing for change and responding thoughtfully to challenges, we strengthen our community's ability to thrive through economic shifts, environmental conditions, and evolving needs.

- **Community:** We value connection, collaboration, and inclusion. Our decisions are guided by respect for our residents, businesses, and partners, and we work together to foster a safe, welcoming, and engaged community where people feel heard and supported.

- **Integrity:** We act with honesty, accountability, and fairness. Trust is earned through ethical decision-making, responsible stewardship of public resources, and a commitment to doing what is right for the community we serve.

- **Sustainability:** We balance today's needs with tomorrow's responsibilities. By protecting our natural resources, investing wisely, and encouraging responsible growth, we ensure a healthy environment and strong economy for future generations.

- **Transparency:** We communicate openly and clearly. Through accessible information, public engagement, and clear decision-making processes, we promote understanding, trust, and confidence in local government.

ORGANIZATION-WIDE STRATEGIC GOALS

The Fiscal Year 2027 Budget was developed in alignment with strategic priorities identified by the City & Borough of Wrangell's leadership. Department directors were tasked with evaluating how all services and proposed projects align with these strategic goals. Services that aligned were then prioritized using a zero-based budgeting process to ensure efficient and intentional use of public resources.

The following eight strategic goals guide organizational decision-making:

ECONOMIC DEVELOPMENT	The City & Borough of Wrangell will promote a diverse and resilient economy by supporting key industries, encouraging local investment, and advancing projects that create jobs and long-term value. Strategic partnerships, workforce development, and effective use of community assets will be central to strengthening economic opportunity.
FINANCIAL SUSTAINABILITY	The City & Borough of Wrangell is committed to maintaining strong financial health through responsible budgeting, long-term financial planning, and efficient use of resources. This includes balancing service delivery with revenue stability to ensure CBW can meet current needs while preparing for future obligations.
HOUSING & LAND DEVELOPMENT	The City & Borough of Wrangell will expand housing availability and support orderly land development to meet current and future community needs. Efforts will focus on increasing housing options, facilitating lot development, and aligning land use policies with growth and infrastructure capacity.
PUBLIC ENGAGEMENT/ COMMUNICATIONS	The City & Borough of Wrangell will strengthen public trust and participation through clear, consistent, and transparent communication. By improving outreach, telling the community's story, and creating meaningful opportunities for engagement, CBW will foster collaboration and shared ownership in decision-making.

ORGANIZATION-WIDE STRATEGIC GOALS CONTINUED

INFRASTRUCTURE & MAINTENANCE	The City & Borough of Wrangell will protect and enhance critical infrastructure through proactive maintenance, strategic capital investments, and long-term asset planning. These efforts will ensure reliable services, reduce risk, and support economic growth and community well-being.
QUALITY OF LIFE	The City & Borough of Wrangell will enhance quality of life by supporting programs, services, and amenities that promote health, recreation, culture, and community connection. Investments in family-friendly services, education, and childcare will help make the community a desirable place to live, work, and visit.
PUBLIC SAFETY	The City & Borough of Wrangell will maintain a safe and secure community through effective emergency response, prevention strategies, and collaboration with regional partners. Continued investment in personnel, training, and equipment will support public safety services that residents can rely on.
PERFORMANCE IMPROVEMENT	The City & Borough of Wrangell will pursue continuous improvement by strengthening organizational capacity, measuring performance, and modernizing processes. Emphasis will be placed on accountability, data-informed decision-making, and workforce support to deliver efficient, high-quality public services.

BOROUGH MANAGER'S NOTE

The FY2027 Budget is built around a simple but important theme: maintaining essential services while positioning the City and Borough of Wrangell to complete the major capital projects now in front of us. Over the past several years, the Borough has secured significant federal, state, and partner funding for critical infrastructure. FY2027 is the year where much of that planning, funding, design, and partnership work moves into construction and implementation.

The past year brought several major successes. The new Water Treatment Plant was completed and placed into service, closing out one of the most complex and innovative capital funding packages the Borough has undertaken. The Waterfront Master Plan was revised and moved from concept into action, including the issuance of revenue bond financing to support project fill and future redevelopment. The Borough also secured the American Cruise Lines lease agreement and docking facility project, advanced the cargo transfer facility transition at 6-Mile, executed the Mental Health Trust land exchange, and moved the SEAPA solar project into construction. Together, these efforts strengthen Wrangell's infrastructure, energy resiliency, waterfront economy, and long-term development position.

The Borough also continued to make progress on major public facilities and community infrastructure. McKinnon Street, the Public Safety Building, and the Wrangell Public Schools Districtwide Renovations Project were all advanced to bid for construction in 2026–2027. The Borough completed St. Michaels Street resurfacing and utility improvements, rebuilt park pavilions at City Park, replaced the Meyers Chuck floats, and secured major Congressionally Directed Spending support for the Public Safety Building and Wastewater Treatment Plant. These successes reflect the steady work of staff, the support of the Assembly, and the value of strong partnerships at the local, tribal, regional, state, federal, and private-sector levels.

This budget reflects a deliberate effort to tighten operating budgets across General Fund departments where possible and direct available surplus funds toward capital investment. That does not mean reducing our commitment to core services. Rather, it means being disciplined in how we budget, how we prioritize, and how we use one-time or limited resources. Wrangell has several once-in-a-generation capital projects underway at the same time, and the Borough must remain focused on completing those projects without creating long-term operating commitments that cannot be sustained.

In the first half of FY2027, the Borough's primary capital focus will be on the Public Safety Building, McKinnon Street, the Wrangell Public Schools Districtwide Renovations Project, the Waterfront Fill project, the Pool Roof Replacement, and the Shooting Range improvements. These projects address public safety, education, transportation, recreation, and economic development. Each project also represents years of planning, advocacy, grant writing, engineering, and local investment.

INTRODUCTION

At the same time, the Borough will be positioning several major projects for the next construction period. This includes preparing for construction of the Wrangell Harbor Basin project, advancing dam stability improvements, and moving forward with the reservoir bypass project. These projects are essential to Wrangell's long-term infrastructure resiliency and economic stability. The Harbor Basin project will modernize one of Wrangell's most important marine assets, while the dam stability and reservoir bypass work will protect critical water infrastructure and improve system reliability.

FY2027 will also be an important year for economic development and long-term community positioning. The Borough will continue advancing the Deepwater Port and Shipyard Development project, including advocacy for Wrangell to be formally evaluated as a future Arctic Security Cutter homeport. We will continue working with Alaska Marine Lines on the cargo transfer facility transition, with SEAPA on energy resiliency, with American Cruise Lines and CLAA on cruise passenger infrastructure, with WCA on trail infrastructure, and with other public-private partners to spur investment, job creation, and community benefit.

Financially, this budget continues the Borough's focus on fiscal stability. We will continue maximizing investment earnings on reserves, maintaining responsible fund balances, and directing resources toward infrastructure that reduces future liabilities. We will also continue building internal capacity through improved HR and Finance policies and procedures, better asset management systems, preventive maintenance planning, and careful oversight of the organizational restructure approved by the Assembly.

Wrangell is entering FY2027 with momentum. The Borough has moved major projects from idea to funding, from funding to design, and now from design to construction. The work ahead will require continued discipline, coordination, and focus, but the direction is clear. This budget positions Wrangell to complete core capital projects, protect essential services, invest in long-term infrastructure, and prepare the community for future economic opportunity.

I appreciate the work of Borough staff, the guidance of the Assembly, and the continued support of the community as we move into another important year of implementation.

Sincerely,

Mason Villarma

Mason Villarma
Borough Manager
City and Borough of Wrangell

BUDGET & DEVELOPMENT PROCESS

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

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

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

The budget provides four functions:

1) THE BUDGET AS A POLICY DOCUMENT

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

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

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

A) DEBT MANAGEMENT

I. The City will strive toward net operating revenues of an enterprise fund (WML&P, Port and Harbors, Water, Sewer and Sanitation for example) at 1.25 times (or more) the annual debt service requirements (i.e., debt coverage ratio).

II. Long-term borrowing (both general obligation and revenue) will only be used for capital improvements that cannot be financed from current revenues.

III. The impact of proposed capital improvements on the operating budget shall be considered when deciding whether such projects are feasible.

B) CAPITAL PROJECTS

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

I. Capital projects that preserve existing infrastructure should take a higher priority over acquiring or constructing new assets. Preservation and/or replacement of capital infrastructure assets should be a high priority in the Borough's annual budgeting and multi-year financial forecasting.

II. When planning for and financing capital projects and acquisitions, ongoing maintenance and operation of new facilities should be built into the financing plan.

III. The Borough's capital improvement plans should account for and include future growth. Growth-related capital projects should, when possible, be funded with impact fees, developer contributions, grants, and other outside sources.

IV. The Borough should depreciate its capital assets according to generally accepted accounting principles (GAAP) and plan for capital replacements accordingly.

C) FINANCIAL COMPLIANCE AND REPORTING

I. The accounting system will maintain records on a basis consistent with generally accepted accounting standards for local government accounting.

II. The Borough's financial policies, practices, and reporting will comply with State and Federal regulations and will be subject to an annual audit.

III. The Borough's Finance Director will provide a quarterly financial report to the Mayor and the Borough Assembly.

IV. On at least a monthly basis, the Finance Director and Borough Manager will review year-to-date revenues by source and expenditures by department. This monthly review will also include:

    i. Analysis and explanations of revenue and expenditure trends and projections, including deviations from trends and projections

ii. Identification of one-time and/or cyclical revenues and expenditures
iii. Study and examination of economic trends on all levels (local, regional, etc.)

2) THE BUDGET AS A FINANCIAL PLAN

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

3) THE BUDGET AS AN OPERATIONAL GUIDE

The functions and goals of each department and fund are described in the following sections, along with the objectives planned for the upcoming fiscal year to guide performance and meet those goals. The expenditures are then summarized by department, fund and for the Borough as a whole. This process assists in maintaining an understanding of the various operations of the Borough and how they relate to each other and to the attainment of the policy issues and goals of the Borough's Assembly.

4) THE BUDGET AS A COMMUNICATION DEVICE

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

A) BASIS OF THE BUDGET

I. The budget is prepared on the modified accrual basis of accounting. This is substantially the same as the cash basis of accounting with the following significant exceptions: 1. Revenues are recognized when they are "measurable and available" which may be before they are collected; and, 2. Expenditures are recognized when the liability is incurred (i.e. when an item is purchased or a service is performed), rather than when payment is made.
II. The Annual Comprehensive Financial Report (ACFR) of the Borough is prepared on the same basis for the governmental fund types (the general fund, special revenue funds and debt service funds). The budget can be compared to the operating reports in the ACFR for these funds.

III. The enterprise or proprietary funds are also budgeted on a modified accrual basis, but report on the accrual basis in the annual report. Therefore, the budget for these funds is not directly comparable to the annual report. The primary differences of the accrual basis are:

i. Revenues are recognized when earned

ii. Collection of assessment principal is recognized as a reduction in receivables rather than as revenue

iii. Depreciation of capital assets is recognized as an expense

iv. Acquisition of capital assets is recognized as an increase in assets rather than as an expenditure

v. Payment of debt principal is recognized as a decrease in liabilities rather than as an expenditure.

IV. While these differences may be confusing, the basis for budgeting is consistent with state law and is practical both for preparing and managing the budget. The basis for reporting is consistent with generally accepted accounting principles (GAAP) and facilitates the management of the enterprise funds as self-supporting business-like entities.

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SIGNIFICANT ACCOUNTING & BUDGETING POLICIES

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

SIGNIFICANT ACCOUNTING POLICIES

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

- **Depreciation** - Depreciation is recorded on the straight-line basis for all fixed assets and useful lives used to calculate depreciation expenses conform, as much as possible, to industry standards.
- **Inventories** - Inventories of WML&P maintenance equipment and Nolan Center gift shop goods are accounted for under the periodic method on a first in - first out (FIFO) basis. Inventories of maintenance supplies and materials are expensed when consumed.
- **Bad Debt Expense** - Bad debt expense is accounted for under the indirect (i.e., balance sheet) method. The general fund and each of the five enterprise funds are exposed to bad debts.
- **Investments in Debt Securities** - All investments in debt securities are considered to be held until maturity and are carried at historical cost. Investments are marked to market on an annual basis separate from the accounting system and market value is reported to management monthly. Premiums and discounts on the purchase of debt securities are amortized on the effective interest methods.
- **Allocation of Investment Income** - On an annual basis, all interest and investment income will be allocated to all eligible funds. An eligible fund for purposes of defining the investment income allocation process shall be any fund with a cash balance held in the central treasury. The Nolan Center and Parks and Recreation special revenue funds will be excluded from any allocation of investment income as they are primarily funded by the General Fund. Any restricted or standalone cash invested shall be allocated only to that specific fund. For example, the Permanent Fund is a special revenue fund with a restricted purpose and that investment income shall be retained by the fund year-over-year. Additionally, any certificate of deposit restricted in nature (e.g., Barnes Totem Trust) will have interest recorded directly to that asset in its designated fund (i.e., marked to market adjustment)
- **Compensated Employee Absences** - Compensated employee absences (annual leave) is expensed as accrued.
- **Grants** - Grants from state, federal and nonprofit organizations are accounted for as revenue to the appropriate fund (normally a Capital Project Fund).
- **Capital Projects** – Any capital project in excess of $25,000 must be easily identifiable in the budget in a separate line item. Capital projects in excess of $100,000 are normally accounted for in a Capital Project Fund (e.g., Water CIP Fund). If such projects are funded through grants, donations, or revenue generated by the project, such revenues are accounted for directly under

the Capital Project Fund. If a project is funded through the transfer of equity from the General Fund or an Enterprise Fund, the transfer is budgeted as a Transfer-In under the Capital Project Fund and a Transfer-Out under the General Fund or Enterprise Fund. All proprietary fund capital projects are closed back to the parent fund through adjusting journal entries. Uncompleted projects are shown as construction in progress and grant revenue for capital construction is accounted for as grant revenue.

- **Fixed Assets** - For accounting purposes the minimum level for fixed assets is set at $5,000 while infrastructure is set at $10,000.

SIGNIFICANT BUDGETING POLICIES:

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

- **Presenting a Balanced Budget** – Per section 5-3 of the Borough's Charter, the "borough manager shall prepare and submit to the assembly a proposed budget for the next fiscal year, which shall contain detailed estimates of anticipated revenues (including surplus) and proposed expenditure for the year. The total of such proposed expenditures shall not exceed the total of such anticipated revenues". The Borough maintains a liberal interpretation of the Charter allowing for a "balanced budget" to mean that operational expenditures shall not exceed anticipated operating revenues. This interpretation means that if the Borough Assembly would like to spend down or designate a portion of the unrestricted fund balance of a fund and appropriate it to a capital project, such an appropriation would not be considered when evaluating whether the budget is balanced. A balanced budget should only be considered from an operating perspective. If fund balance is spent down to accommodate capital projects, it should be communicated to those in charge of governance in the budget work session prior to budget adoption and the change in fund balance shall be disclosed in the summary of funds within the budget.
- **Operating and Capital Budgets** - Authorized expenditures for all funds are divided into separate and distinct capital and operating budgets. Capital budgets include authorized expenditures for acquisitions of fixed assets, minor construction projects, acquisitions of and improvements to land, and direct transfers of equity to capital project funds and other funds (in particular, internal service funds). All other authorized expenditures are contained within operating budgets.
- **Lapsing of Appropriations and Reappropriations of Capital Expenditures** - All unencumbered operating budget appropriations lapse at the end of the fiscal year (June 30th). Capital expenditures do not lapse; however, for internal management purposes, capital appropriations are also assumed to lapse at the end of the fiscal year. Capital expenditures which carry forward to future years are reappropriated and are clearly shown as such in the budget. Amounts shown are estimates only. Actual remaining appropriations are reappropriated.
- **Internal Budget Redistributions** - The Borough Manager has the authority to redistribute appropriations between accounts within specific departments of the General Fund and within Enterprise Funds. Authorized expenditures may not be redistributed between operating and capital budgets. Redistributions between certain departments of the General Fund, between different funds or between operating and capital budgets of the same fund, must be approved by the City and Borough of Wrangell Assembly.

- **Revenues** - For budgeting purposes, revenues for proprietary funds are assumed to be received in cash although, under accrual accounting rules, some revenues are recorded prior to the actual receipt of cash. These revenues include interest receivable, amortizations of discounts on investment securities, and utility fees billed but not yet received. The effect of these non-cash revenues is not considered to be significant enough to be material.
- **General Fund Balance Policy** - It shall be an internal finance policy that the unrestricted fund balance for the general fund should be held at no less than six months of operating expenses. In the event that the General Fund's unrestricted fund balance falls below this threshold, the Finance Director will notify the Borough Manager and host a work session of the Assembly to informally adopt a strategy to get the General Fund back to a sufficient fund balance.
- **Sales Tax Revenue Allocation Policy** - Per Ordinance 1023 of the City and Borough of Wrangell, the Borough shall allocate eighty (80) percent of sales tax revenue to the General Fund (undesignated) and twenty (20) percent to the Wrangell Public School District Local Contribution Fund for funding of operations and school maintenance. The full 20 percent is not meant to necessarily be sent to the WPSD in full year-over-year. A portion of the sales tax allocation should be saved and invested to address unforeseen liabilities and ensure the school remains fiscally sustainable for years to come. The local contribution to the school district is voted on via the Borough Assembly within 30 days of the WPSD Budget being passed.
- **Annual Borough Wide Fee and Rate Schedule Review** - Effective during the FY 2024 budget development process and beyond, the Finance Director shall meet with the Borough Assembly no less than annually before the annual budget is passed to review all enterprise fund rates and fees.
- **National Forest Receipts/Secure Rural Schools (SRS) Funds** - National Forest Receipts received from the USDA-Forest Service are issued to compensate for Forest Service land that would otherwise be charged property tax within the Borough's jurisdiction. Ninety-seven percent of the land within the City and Borough of Wrangell's municipal boundaries is part of the Tongass National Forest and owned by the Forest Service. Consistent with AS 14.17.410, this funding is eligible for contributions to the Wrangell Public School District. The funds can also be used to address road and school maintenance. SRS Funds are to be recorded and tracked separately in the SRS Special Revenue Fund.
- **Interfund Lending** - Per Ordinance 1019 of the City and Borough of Wrangell, Interfund lending is permissible, however should be infrequent in nature and follow the provisions in section 5.14 of the Wrangell Municipal Code.
- **911 Surcharge Revenue** - All 911 surcharge revenue received from wireless and wired telephone providers shall be recorded in its own special revenue fund and restricted to 911 system maintenance and upgrades.
- **Transient Tax** - Pursuant to Section 5.06.060 of the Wrangell Municipal code, the proceeds from transient tax shall be used only to develop and implement a visitor industry program.
- **Employee Travel** - Travel by Borough employees including the Assembly will be approved during the budget process. Any unplanned travel will need Manager approval prior to the travel date.

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BUDGET ASSUMPTIONS:

The FY 2027 Annual Budget was developed using conservative financial assumptions to support the Borough's long-term financial stability while continuing to invest in essential services, infrastructure, utilities, and community development. Revenue projections are based on historical performance, current local economic conditions, adopted rates, and anticipated operational and capital needs. Administration will continue monitoring revenues and expenditures throughout the fiscal year and recommend budget amendments to the Borough Assembly as needed.

- SALES TAX REVENUE

  Sales tax remains the Borough's largest locally generated revenue source and a key indicator of Wrangell's economic activity. FY 2026 sales tax collections are projected to total approximately $4,092,074, exceeding the original budget. For FY 2027, Administration has conservatively budgeted $4,000,000 in sales tax revenue.

  The sales tax projection reflects several local economic factors:

  1. Tourism continues to strengthen the local economy. Cruise ship visitation is projected to increase from 41,950 passengers in 2025 to approximately 75,828 passengers in 2026, benefiting local retailers, restaurants, lodging providers, tour operators, and other businesses that generate sales tax revenue.
  2. Commercial fishing continues to experience difficult market conditions. Administration remains committed to supporting the local fishing industry and continues working with state and local partners to identify long-term solutions addressing the growing sea otter population, which has significantly impacted local crab stocks.
  3. Capital investment is expected to remain strong during FY 2027, with approximately $19.1 million in planned capital expenditures. Major projects include the McKinnon Street Utilities and Surface Replacement Project, Wrangell Schools Renovation Project, and Public Safety Building Rehabilitation Project. These investments are expected to generate additional economic activity while improving critical public infrastructure.
  4. Housing development continues to improve. During the past fiscal year, the Borough sold twenty Alder Top subdivision lots along with several additional residential properties. Expanding the inventory of taxable residential property remains a Borough priority, while continued private investment in Planned Unit Developments (PUDs) is expected to increase housing availability and support future growth.

  While several economic indicators remain positive, Administration recognizes the continued uncertainty surrounding the commercial fishing industry and has budgeted sales tax revenues conservatively. Sales tax revenue will therefore be allocated as follows:

General Fund *(80% Allocation)*	$3,200,000
WPSD Local Contribution Fund *(20% Allocation)*	$800,000
Total	**$4,000,000**

- ENTERPRISE FUND USER REVENUES

  Enterprise fund revenues are based on adopted utility rates, historical consumption trends, and anticipated customer demand. Revenue estimates were developed to maintain the long-term financial sustainability of each utility while minimizing impacts to ratepayers.

  The FY 2027 Budget includes the following utility rate adjustments:

  - WML&P Fund – Electric rates reduced to $0.1264 per kWh, providing one of the most competitive electric rates in Southeast Alaska.
  - Water Fund – No rate increase.
  - Sewer Fund – No rate increase.
  - Sanitation Fund – 2.5% increase
  - Port & Harbors Fund – 2.5% rate increase.

  Utility revenues assume customer usage will remain generally consistent with FY 2026 activity levels.

- INSURANCE ASSUMPTIONS

  Insurance costs were developed using the most current renewal information available during the budget process.

  Health insurance premiums increased approximately 8.2% for FY 2027. The Borough will continue paying 80% of employee healthcare premiums while maintaining the existing premera health reimbursement arrangement (HRA) plan.

  Property and liability insurance premiums decreased during the FY 2027 renewal cycle, helping offset increased healthcare costs while maintaining comprehensive insurance coverage. Insurance costs continue to be allocated among departments and funds using established allocation methodologies.

- CAPITAL PROJECTS & GRANT FUNDING

  The FY 2027 Budget includes approximately $19,058,799 in planned capital expenditures to improve and maintain Borough infrastructure.

  Major projects include:

  - McKinnon Street Utilities and Surface Replacement Project
  - Wrangell Schools Renovation Project
  - Public Safety Building Rehabilitation Project

  Additional investments are planned throughout the Borough to improve utilities, transportation infrastructure, and public facilities.

INTRODUCTION

Capital projects are expected to be funded through a combination of federal and state grants, debt proceeds, and local matching funds where required. Administration will continue pursuing additional grant opportunities and will recommend budget amendments as funding becomes available or project schedules change.

- PERSONNEL

  The FY 2027 Budget increases staffing from 66.50 to 68.25 Full-Time Equivalent (FTE) positions.

  These additions support growing operational demands, capital project implementation, and the continued delivery of essential Borough services. Administration will continue evaluating staffing levels to ensure personnel resources remain aligned with service needs and long-term financial sustainability.

*****

Fund Type	Fund Description	Fund #	Estimated Beginning Fund Balance	Budgeted Revenues & Transfers-In	Budgeted Expenditures & Transfers-Out	Estimated Ending Fund Balance
General Fund	General Fund (Operating)	11000	$ 12,733,529	$ 8,286,720	$ 14,802,533	$ 6,217,716
	General Fund Restricted	11000	$ 3,740,000	$ 149,600	$ -	$ 3,889,600
	General Fund CIP	11300	$ -	$ 18,935,799	$ 18,935,799	$ -
	General Fund Consolidated	11000 & 11300	**$ 16,473,529**	**$ 27,372,119**	**$ 33,738,332**	**$ 10,107,316**
Debt Service Fund	**Debt Service Fund**	16000	$ -	$ 470,588	$ 470,588	$ -
Special Revenue Funds	**Permanent Fund <A>**	20000	**$ 14,543,106**	**$ 398,739**	**$ 425,000**	**$ 14,516,845**
	Nolan Center Operating Funds	21000, 21010, 21020 & 21030	$ -	$ 563,876	$ 563,876	$ -
	Nolan Center CIP Fund	21300	$ -	$ -	$ -	$ -
	Barnes Memorial Fund	21012	$ -	$ -	$ -	$ -
	Nolan Center Fund Consolidated		**$ -**	**$ 563,876**	**$ 563,876**	**$ -**
	Sales Tax Fund	22000	$ -	$ 4,000,000	$ 4,000,000	$ -
	Parks & Recreation Operating Fund	24000, 24010, 24020 & 24030	$ 1,872,807	$ 835,267	$ 783,918	$ 1,924,155
	Parks & Recreation CIP Fund	24300	$ -	$ 450,000	$ 450,000	$ -
	Parks & Recreation Consolidated <B>		$ 1,872,807	$ 1,285,267	$ 1,233,918	$ 1,924,155
	Secure Rural Schools Operating Fund	25000	$ 1,733,835	$ 851,883	$ 1,442,875	$ 1,142,843
	Secure Rural Schools CIP Fund	25300	$ -	$ -	$ -	$ -
	Consolidated Secure Rural Schools Fund		$ 1,733,835	$ 851,883	$ 1,442,875	$ 1,142,843
	WPSD Contribution Fund	26000	$ 948,986	$ 840,000	$ 1,268,500	$ 520,486
	Transient Tax Fund	28000	$ 158,703	$ 86,500	$ 97,713	$ 147,491
	CPV Excise Tax Fund	28010	$ 545,245	$ 85,000	$ 70,000	$ 560,245
Construction Funds	Residential Construction Fund	50000	$ 671,601	$ 17,000	$ 50,000	$ 638,601
	Industrial Construction Fund	52000	$ 323,338	$ -	$ 50,000	$ 273,338
	Mill Property Development Fund *	53000	$ 739,962	$ -	$ -	$ 739,962
Enterprise Funds	Light & Power Operating Fund	70000	$ 4,034,566	$ 5,285,999	$ 5,499,133	$ 3,821,432
	Light & Power CIP Fund	70300	$ -	$ 173,086	$ 173,086	$ -
	Light & Power Consolidated		$ 4,034,566	$ 5,459,085	$ 5,672,219	$ 3,821,432
	Water Operating Fund	72000	$ -	$ 1,397,500	$ 1,383,557	$ 13,943
	Water CIP Fund	72300	$ -	$ 5,097,590	$ 5,097,590	$ -
	Water Fund Consolidated		$ -	$ 6,495,090	$ 6,481,147	$ 13,943
	Port & Harbor Fund (Parent)	74000, 74010, 74020, 74030	$ 4,167,985	$ 2,643,800	$ 2,093,967	$ 4,717,819
	Harbor CIP Fund	74300	$ -	$ -	$ -	-
	Port & Harbor Consolidated		$ 4,167,985	$ 2,643,800	$ 2,093,967	$ 4,717,819
	Wastewater Operating Fund	76000	$ 1,555,702	$ 895,000	$ 884,362	$ 1,566,340
	Wastewater CIP Fund	76300	$ -	$ -	$ -	$ -
	Wastewater Consolidated		$ 1,555,702	$ 895,000	$ 884,362	$ 1,566,340
	Sanitation Operating Fund	78000	$ 1,041,674	$ 1,043,500	$ 1,002,007	$ 1,083,167
	Sanitation CIP Fund	78300	$ -	$ -	$ -	$ -
	Sanitation Consolidated		$ 1,041,674	$ 1,043,500	$ 1,002,007	$ 1,083,167
Miscellaneous Funds	Borough Organization Fund	11110	$ 313,230	$ -	$ 200,000	$ 113,230
	Hospital Legacy Fund	11125	$ 50,006	$ -	$ -	$ -
	911 Surcharge Fund	11130	$ 68,940	$ 50,000	$ 55,000	$ 63,940
	Marian Glenz Fund	28020	$ 19,256	$ -	$ 19,256	$ -
	Bird Fest Fund	28030	$ 1,977	$ 8,000	$ 8,000	$ 1,977

Finance Director Comments

1) All balances above are unaudited and are subject to change as a result of FY26 year-end audit adjustments
2) Enterprise Fund Net Position is shown net of investment in capital assets to underscore the balance that is unrestricted
3) Fund Balance or Net Position does not = cash. Fund Balance or Net Position net of investment in capital assets is the accumulated retained earnings since the beginning of the fund. It can also be thought as working capital for purposes of budgeting and modeling.

Tickmark Legend

<A> - The Permanent Fund is displayed net of Parks & Recreations share. This is balance is still restricted, but may be withdrawn from so long as it is in conformance with the investment code.
<B> - $1.2M of total reserves is restricted by the Permanent Fund for the Pool
<C> - All Boat Launch Revenue for Ports & Harbors is restricted to boat launch related improvements

GENERAL FUND

Purpose

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

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

General Fund Departments

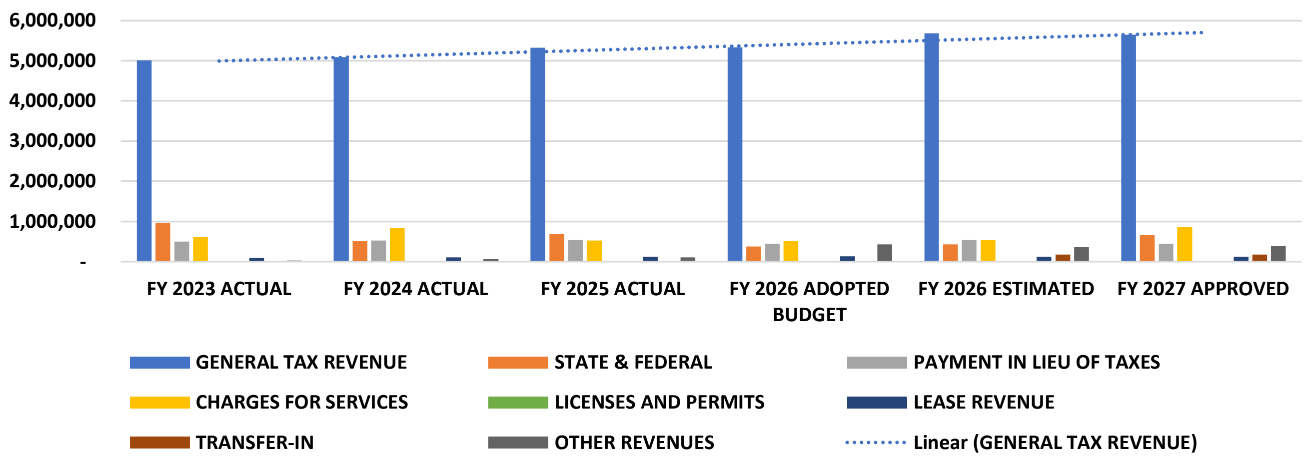
001	Administration
002	Clerk & Assembly
003	Finance
012	Fire
013	Police
014	Corrections & Dispatch
015	Public Safety Building
021	Public Works
024	Streets
026	Cemetery
029	Capital Facilities
032	Economic Development
033	Community Service
034	Library

CITY AND BOROUGH OF WRANGELL | **GENERAL FUND OVERVIEW**
2027 ANNUAL BUDGET | **GENERAL FUND REVENUE DETAIL**

SUMMARY OF GENERAL FUND REVENUES BY TYPE

CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2027 APPROVED	% OF TOTAL REVENUE (FY 2027)
GENERAL TAX REVENUE	5,012,621	5,090,377	5,327,833	5,334,472	5,688,697	5,643,002	68%
STATE & FEDERAL	963,178	504,376	679,721	375,132	430,738	660,653	8%
CHARGES FOR SERVICES	607,697	830,429	522,221	518,900	544,554	859,400	10%
PAYMENT IN LIEU OF TAXES	493,042	520,852	534,752	445,000	535,319	445,000	5%
LEASE REVENUE	95,694	105,867	122,026	126,658	116,341	116,341	1%
LICENSES AND PERMITS	2,469	5,664	5,516	7,500	8,548	9,000	0%
OTHER REVENUES	24,684	60,405	104,725	425,000	361,360	378,324	5%
TRANSFER-IN	-	-	-	-	175,000	175,000	2%
TOTAL REVENUES	**7,199,384**	**7,117,970**	**7,296,795**	**7,232,662**	**7,860,555**	**8,286,720**	**100%**

GENERAL FUND REVENUES BY FISCAL YEAR



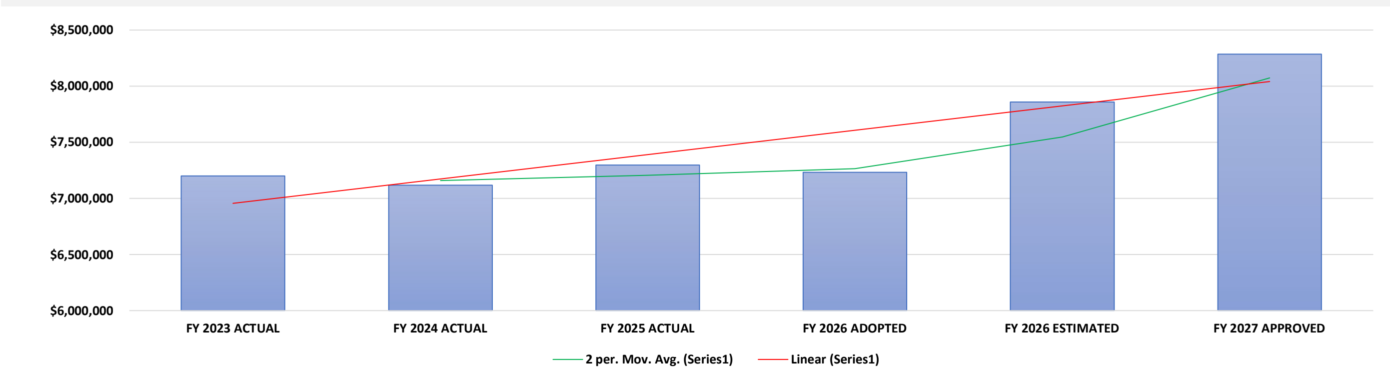
FY 2027 BUDGETED GENERAL FUND REVENUES BY TYPE

CITY AND BOROUGH OF WRANGELL | GENERAL FUND OVERVIEW
2027 ANNUAL BUDGET | GENERAL FUND REVENUE DETAIL

GENERAL FUND REVENUES

Account	Description	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 APPROVED	% OF TOTAL REVENUE (FY 2027)
GENERAL TAXES								
11000 000 4010	Property Taxes	$ 1,760,035	$ 2,041,410	$ 2,105,804	$ 2,364,472	$ 2,364,472	$ 2,426,002	29.28%
11000 000 4015	Property Tax Penalties & Interest	$ 10,631	$ 35,724	$ 21,844	$ 10,000	$ 31,141	$ 10,000	0.12%
22000 000 4020	Sales Taxes (80% starting in FY23)	$ 3,235,591	$ 3,012,643	$ 3,200,185	$ 2,960,000	$ 3,273,659	$ 3,200,000	38.62%
22000 000 4025	Sales Tax Penalties & Interest (80% Starting in FY23)	$ -	$ -	$ -	$ -	$ 4,096	$ -	0.00%
11000 000 4125	Marijuana Tax Revenue	$ 6,364	$ 600	$ -	$ -	$ 10,687	$ 7,000	0.08%
11000 000 4126	Marijuana Tax Penalty & Interest	$ -	$ -	$ -	$ -	$ 4,642	$ -	0.00%
	TOTAL	**$ 5,012,621**	**$ 5,090,377**	**$ 5,327,833**	**$ 5,334,472**	**$ 5,688,697**	**$ 5,643,002**	**68.10%**
STATE & FEDERAL REVENUE								
11000 000 4101	PERS On-behalf Revenue	$ 66,118	$ 79,198	$ 121,574	$ 70,000	$ 70,000	$ 89,000	1.07%
11000 000 4110	Municipal Assistance Revenue	$ 424,620	$ 401,928	$ 399,612	$ 276,000	$ 276,000	$ 383,313	4.63%
11000 000 4120	Liquor Tax Share Revenue	$ 6,700	$ 12,000	$ 24,225	$ 7,000	$ 17,250	$ 15,044	0.18%
11000 000 4596	ARPA Grant Revenue (GF Portion)	$ 242,992	$ -	$ -	$ -	$ -	$ -	0.00%
11000 000 4590	State Grant Revenue	$ 222,749	$ 8,250	$ 47,889	$ -	$ 62,952	$ 8,250	0.10%
11000 000 4599	Federal Grant Revenue	$ -	$ 3,000	$ 86,422	$ 22,132	$ 4,536	$ 165,046	1.99%
	TOTAL	**$ 963,178**	**$ 504,376**	**$ 679,721**	**$ 375,132**	**$ 430,738**	**$ 660,653**	**7.97%**
CHARGES FOR SERVICES								
11000 000 4320	Jail Contract Revenue	$ 425,875	$ 663,091	$ 389,767	$ 375,000	$ 377,776	$ 700,000	8.45%
11000 000 4325	Court Rent Revenue	$ 61,231	$ 56,031	$ 61,231	$ 62,400	$ 62,400	$ 62,400	0.75%
11000 026 4330	Cemetery Services	$ 7,887	$ 3,830	$ 3,027	$ 3,000	$ 3,425	$ 3,000	0.04%
11000 026 4335	Cemetery Plot Sales	$ 839	$ 1,511	$ 1,670	$ 500	$ 550	$ 500	0.01%
11000 000 4380	Surplus & Material Sales	$ 569	$ 5,534	$ 269	$ 500	$ 1,004	$ 1,000	0.01%
11000 000 4385	Public Works Revenue	$ -	$ -	$ -	$ -	$ 3,330	$ -	0.00%
11000 000 4402	Police Services	$ 2,212	$ 2,478	$ 5,220	$ 2,500	$ 2,250	$ 2,500	0.03%
11000 000 4403	DMV Services	$ 109,085	$ 97,956	$ 61,038	$ 75,000	$ 93,819	$ 90,000	1.09%
	TOTAL	**$ 607,697**	**$ 830,429**	**$ 522,221**	**$ 518,900**	**$ 544,554**	**$ 859,400**	**10.37%**
PAYMENT IN LIEU OF TAXES								
11000 000 4030	Payment in Lieu of Taxes	$ 493,042	520,852	$ 534,752	$ 445,000	$ 535,319	$ 445,000	5.37%
	TOTAL	**$ 493,042**	**$ 520,852**	**$ 534,752**	**$ 445,000**	**$ 535,319**	**$ 445,000**	**5.37%**
LEASE REVENUE								
11000 000 4370	Tideland Lease Revenue	$ 41,670	$ 50,080	$ 67,196	$ 76,658	$ 64,065	$ 64,065	0.77%
11000 000 5551	Lease Interest Income	$ 54,024	$ 55,787	$ 54,830	$ 50,000	$ 52,276	$ 52,276	0.63%
	TOTAL	**$ 95,694**	**$ 105,867**	**$ 122,026**	**$ 126,658**	**$ 116,341**	**$ 116,341**	**1.40%**
LICENSES & PERMITS								
11000 000 4360	Building Permits	$ 1,400	$ 3,200	$ 2,600	$ 5,000	$ 4,604	$ 5,000	0.06%
11000 000 4365	Planning & Zoning Permit Revenue	$ 700	$ 1,500	$ 2,550	$ 2,000	$ 3,683	$ 4,000	0.05%
11000 000 4405	Dog Licenses	$ 369	$ 964	$ 366	$ 500	$ 260	$ -	0.00%
	TOTAL	**$ 2,469**	**$ 5,664**	**$ 5,516**	**$ 7,500**	**$ 8,548**	**$ 9,000**	**0.11%**
MISCELLANEOUS REVENUES								
11000 000 4401	Fines & Forfeitures	$ 14,668	11,894	$ 10,010	$ 15,000	$ 3,389	$ 12,191	0.15%
11000 000 4550	Interest Income (all general fund combined)	$ -	-	$ 17,558	$ 400,000	$ 330,000	$ 351,133	4.24%
11000 000 4600	Miscellaneous Revenues	$ 2,148	48,511	$ 70,243	$ 10,000	$ 27,971	$ 15,000	0.18%
	TOTAL	**$ 24,684**	**$ 60,405**	**$ 104,725**	**$ 425,000**	**$ 361,360**	**$ 378,324**	**4.57%**
TRANSFERS-IN FROM OTHER FUNDS								
11000 000 4920	Transfer from Permanent Fund	$ -	$ -	$ -	$ -	$ 175,000	$ 175,000	2.11%
11000 000 4925	Transfer from Secure Rural Schools	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ 175,000**	**$ 175,000**	**2.11%**
	TOTAL GENERAL FUND REVENUES	**$ 7,199,384**	**$ 7,117,970**	**$ 7,296,795**	**$ 7,232,662**	**$ 7,860,555**	**$ 8,286,720**	**100%**

GENERAL FUND REVENUES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET

GENERAL FUND OVERVIEW
GENERAL FUND APPROPRIATIONS FY 2026

GENERAL FUND APPROPRIATIONS	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED	% OF TOTAL APPROPRIATIONS	INCREASE (DECREASE) FROM PY ($)	INCREASE (DECREASE) FROM PY (%)
001 Administration	$ 389,415	$ 551,670	$ 487,980	$ 536,480	$ 621,181	$ 621,181	11%	$ 133,201	27%
002 Clerk	$ 271,170	$ 279,030	$ 228,816	$ 228,990	$ 233,819	$ 233,819	4%	$ 5,003	2%
003 Finance	$ 1,139,090	$ 947,018	$ 723,577	$ 851,523	$ 659,150	$ 659,150	12%	$ (64,427)	-9%
012 Fire	$ 1,148,559	$ 337,940	$ 379,705	$ 354,906	$ 481,290	$ 442,100	6%	$ 62,395	16%
013 Police	$ 1,306,562	$ 1,289,512	$ 1,079,377	$ 1,243,381	$ 1,307,627	$ 1,182,827	18%	$ 103,450	10%
014 Corrections & Dispatch	$ 516,537	$ 527,293	$ 478,375	$ 554,854	$ 553,804	$ 528,504	8%	$ 50,129	10%
015 Public Safety Building	$ 177,592	$ 162,479	$ 234,857	$ 233,385	$ 230,691	$ 226,491	4%	$ (8,367)	-4%
021 Public Works	$ 481,704	$ 1,094,533	$ 499,923	$ 529,895	$ 677,424	$ 622,424	9%	$ 122,501	25%
022 PW Garage	$ 258,686	$ 221,152	$ 123,999	$ 307,785	$ 169,346	$ 123,846	2%	$ (153)	0%
024 PW Streets	$ 435,044	$ 589,080	$ 572,275	$ 970,228	$ 676,701	$ 566,701	10%	$ (5,574)	-1%
026 Cemetery	$ 3,068	$ 1,589	$ 6,352	$ 165	$ 11,807	$ 11,807	0%	$ 5,455	86%
029 Facilities Maintenance	$ (96,230)	$ 206,974	$ 55,833	$ 101,470	$ 36,445	$ 61,445	1%	$ 5,612	10%
030 Capital Projects	$ -	$ 440,158	$ 392,252	$ 306,805	$ 559,267	$ 561,767	7%	$ 169,515	43%
032 Economic Development/Planning	$ 249,134	$ 267,489	$ 294,917	$ 308,453	$ 395,015	$ 382,015	5%	$ 87,099	30%
033 Community Service Organizations	$ 43,045	$ -	$ -	$ -	$ -	$ -	0%	$ -	0%
034 Library*	$ 255,790	$ 289,575	$ 293,351	$ 298,125	$ 394,220	$ 394,220	5%	$ 100,869	34%
TOTAL EXPENDITURES	**$ 6,579,166**	**$ 7,205,491**	**$ 5,851,591**	**$ 6,826,444**	**$ 7,007,789**	**$ 6,618,299**	**100%**	**$ 766,709**	**13%**

GENERAL FUND TRANSFERS-OUT	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
Transfer to Nolan Center (8921)	**$ 243,923**	**$ 249,440**	**$ 226,744**	**$ 188,883**	**$ 270,876**	**$ 265,876**
Transfer to Parks & Recreation (8924)	**$ 640,475**	**$ 554,489**	**$ 496,516**	**$ 485,312**	**$ 703,101**	**$ 575,893**
Transfer to WPSD	**$ -**	**$ -**	**$ 600,000**	**$ 600,000**	**$ -**	**$ -**
Transfer to Debt Service Fund	**$ -**	**$ -**	**$ -**	**$ -**	**$ 227,713**	**$ 227,713**
Transfer to Capital Project Funds (8990) <A>	**$ 623,237**	**$ 1,545,161**	**$ 1,744,900**	**$ 1,853,952**	**$ 7,237,752**	**$ 7,237,752**
11000 000 8990 Transfer to GF CIP	$ 130,840	$ 1,545,161	$ 1,744,900	$ 1,853,952	$ 7,237,752	$ 7,237,752
11000 125 8990 Transfer to NC CIP	$ 115,548	$ -	$ 220,000	$ -	$ -	$ -
11000 140 8990 Transfer to P&R CIP	$ 376,850	$ -	$ -	$ 11,463	$ -	$ -
Transfer to ERF Fund for Mill Purchase (8953)	$ -	$ -	$ -	$ -	$ -	$ -
Total Transfers Out	**$ 1,507,635**	**$ 2,349,090**	**$ 3,068,160**	**$ 3,128,147**	**$ 8,439,441**	**$ 8,307,233**
Net Revenue Over (Under) Expenditures Before Transfers-out to NC/P&R/Capital Projects	**$ 620,218**	**$ (87,521)**	**$ 1,445,204**	**$ 1,034,111**	**$ 852,766**	**$ 1,668,420**
Net Revenue Over (Under) Expenditures Before Capital Projects	**$ (264,180)**	**$ (891,450)**	**$ 721,944**	**$ 359,916**	**$ (121,211)**	**$ 826,652**
Net Revenue Over (Under) Expenditures After Capital Projects	**$ (887,417)**	**$ (2,436,611)**	**$ (1,022,956)**	**$ (1,494,036)**	**$ (7,358,963)**	**$ (6,411,100)**
Add: Bond Proceeds				$ 3,028,959		
Estimated Beginning Fund Balance	$ 14,522,634	$ 13,635,217	$ 11,198,606	$ 11,198,606	$ 12,733,529	$ 5,374,566
Estimated Ending Fund Balance	$ 13,635,217	$ 11,198,606	$ 10,175,650	$ 12,733,529	$ 5,374,566	$ 6,094,716

Tickmark Legend

<A> - A detail of capital projects is listed after the General Fund Operating Budgets. The amount in FY 2026 agrees to the sum of CIP appropriations in funds 11300, 21300, 24300, and 25300, without exception

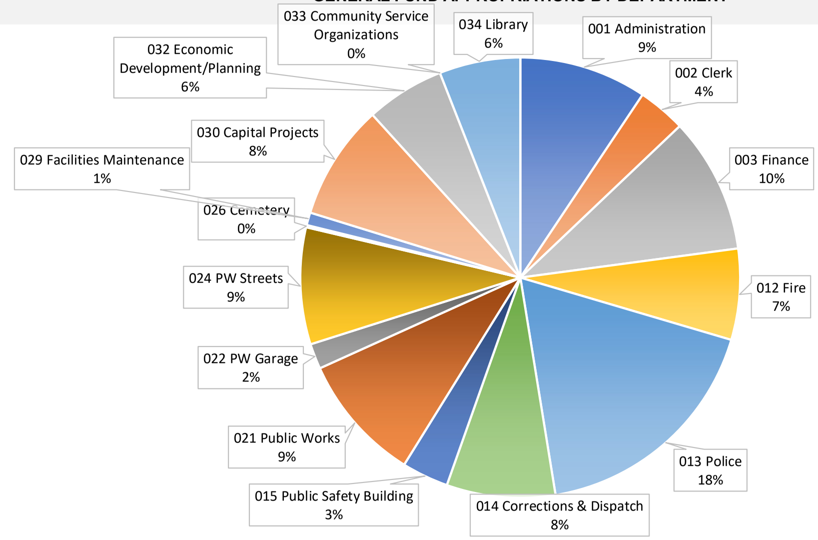
<B> - Estimated Fund Balance is at the consolodiated level and therefore includes the General Fund CIP fund balance

GENERAL FUND SUMMARY & SUBSIDIZATION

GENERAL FUND SUMMARY

General Fund Revenues	$	8,286,720
General Fund Expenses	$	6,618,299
Operating Surplus (Deficit)	**$**	**1,668,420**
Operating Margin as a % of Revenues		20.13%
Less:		
Transfer to P&R	$	575,893
Transfer to Nolan Center	$	265,876
Transfer to WPSD	$	-
Operating Surplus (Deficit) after funding NC, P&R, and WPSD	$	826,652
Less: Transfers Out to Capital Projects	$	7,114,752
General Fund Surplus (Deficit) after Transfers Out and Projects	$	(6,288,100)
Add: Bond Proceeds		
Public Safety Building GO Bond 2026 Series	$	3,028,959
School GO Bond 2023 Series	$	3,859,845
Impact on Unrestricted Fund Balance - Surplus (Deficit)	$	600,704

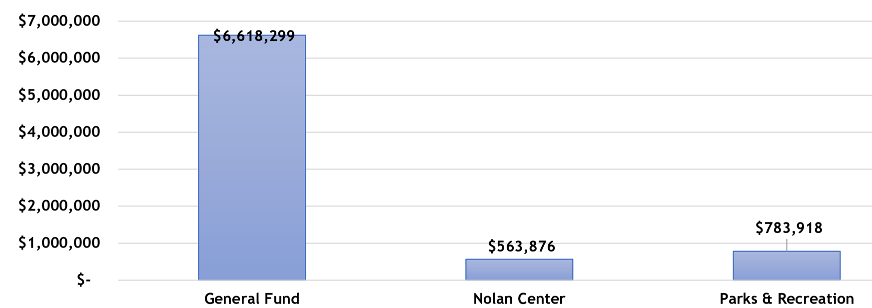
GENERAL FUND APPROPRIATIONS BY DEPARTMENT



GENERAL FUND SUBSIDIZATION OF NOLAN CENTER AND P&R

For Operations		
Nolan Center	$	265,876
Parks & Recreation	$	575,893
Total	$	841,769
For Capital Projects		
Nolan Center	$	-
Parks & Recreation	$	-
Total	$	-
Total Support from General Fund	**$**	**841,769**

TOTAL EXPENDITURES BY FUND



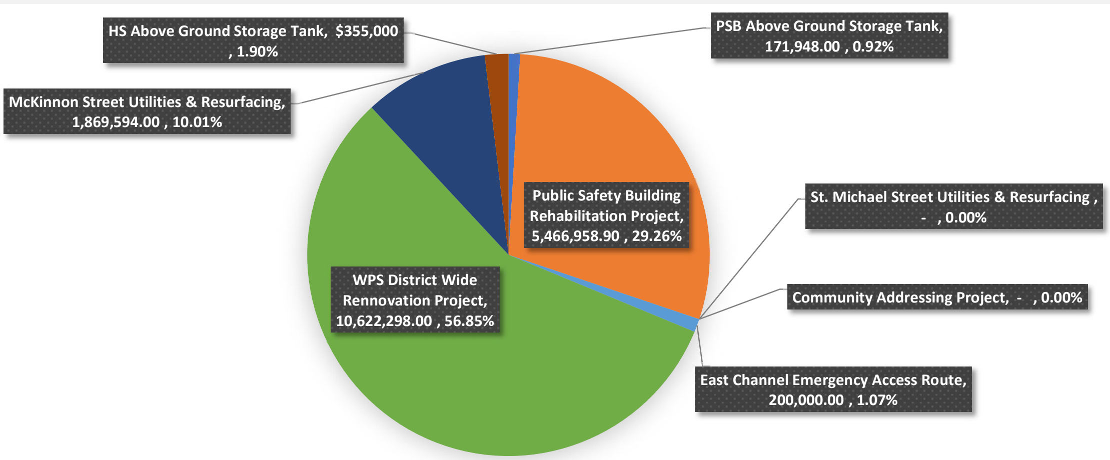
CITY AND BOROUGH OF WRANGELL — **GENERAL FUND**
2027 ANNUAL BUDGET — **ALL DEPARTMENTS**
GENERAL FUND CIP FUND

GENERAL CAPITAL PROJECTS FUND TRANSFERS-IN	FY2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED	% OF REVENUE BY SOURCE
Transfer from General Fund	$ -	$ 1,744,900	$ 1,793,256	$ 7,237,752	$ 7,114,752	38%
Transfer from Secure Rural Schools	$ -	$ -	$ -	$ 250,000	$ 250,000	1%
CDBG MS Roof Replacement Project	$ 19,159	$ -	$ -	$ 649,330	$ 649,330	3%
Community Addressing Project Grant Revenue	$ 19,159	$ 87,970	$ 60,696	$ -	$ -	0%
PSB Rehabilitation Project Revenue - USDA	$ -	$ -	$ -	$ 2,438,000	$ 2,438,000	13%
East Channel Emergency Access Route Grant Revenue	$ 19,159	$ 200,000	$ -	$ 200,000	$ 200,000	1%
Wrangell Schools Renovation Grant Revenue	$ 19,159	$ 7,173,545	$ -	$ 6,113,123	$ 6,113,123	32%
McKinnon St. Utilities and Surfacing Replacement Grant Revenue - LATCF	$ -	$ -	$ -	$ 932,000	$ 932,000	5%
McKinnon St. Utilities and Surfacing Replacement Grant Revenue - DEC	$ -	$ -	$ -	$ 937,594	$ 937,594	5%
High School Above Ground Storage Tank Grant Revenue - LATCF	$ -	$ -	$ -	$ 301,000	$ 301,000	2%
TOTAL REVENUES & TRANSFERS-IN	**$ 95,793**	**$ 9,206,415**	**$ 1,853,952**	**$ 19,058,799**	**$ 18,935,799**	**100%**

Sunset Garden Columbarium and Cemetery Expansion Project	$ (1,580)	$ -	$ -	$ -	$ -	0%
PSB Underground Storage Tank Replacement	$ 10,585	$ 144,900	$ 2,894	$ 171,948	$ 171,948	1%
Airport Generator Project	$ 29,307	$ -	$ -	$ -	$ -	0%
PSB Rehabilitation Project - Local	$ 7,237	$ 500,000	$ 174,075	$ 3,028,959	$ 3,028,959	16%
PSB Rehabilitation Project - USDA	$ -	$ -	$ -	$ 2,438,000	$ 2,438,000	13%
St Michael Street Underground Utilities and Road Resurface	$ 143,123	$ 1,100,000	$ 1,616,287	$ -	$ -	0%
Community Addressing Project Grant Expenditures	$ 19,158	$ 87,970	$ 60,696	$ 123,000	$ -	0%
East Channel Emergency Access Route Grant Expenditures	$ -	$ 200,000	$ -	$ 200,000	$ 200,000	1%
Wrangell Schools Renovation DEED Grant Expenditures	$ -	$ 7,173,545	$ -	$ 6,113,123	$ 6,113,123	32%
Wrangell Schools Renovation CDBG Grant Expenditures	$ -	$ -	$ -	$ 649,330	$ 649,330	3%
Wrangell Schools Renovation Local Expenditures	$ -	$ 3,891,729	$ -	$ 3,859,845	$ 3,859,845	20%
McKinnon St. Utilities and Surfacing Replacement Grant Rev. - LATCF	$ -	$ -	$ -	$ 932,000	$ 932,000	5%
McKinnon St. Utilities and Surfacing Replacement Grant Rev. - DEC	$ -	$ -	$ -	$ 937,594	$ 937,594	5%
High School Above Ground Storage Tank Grant Exp.- LATCF	$ -	$ -	$ -	$ 301,000	$ 301,000	2%
High School Above Ground Storage Tank Expenditures (Local)	$ -	$ -	$ -	$ 54,000	$ 54,000	0%
1st, 3rd, and Mission Road and Utility Replacement	$ -	$ -	$ -	$ 250,000	$ 250,000	1%
TOTAL PROJECT EXPENDITURES	**$ 207,830**	**$ 13,098,144**	**$ 1,853,952**	**$ 19,058,799**	**$ 18,935,799**	**100%**

All General Fund Capital Projects above are accompanied by a project summary in Appendix 5: Approved Capital Projects

GENERAL FUND CAPITAL PROJECTS FUNDING ALLOCATION



GENERAL FUND | ADMINISTRATION DEPARTMENT

Purpose

The Administration Department provides leadership, policy implementation, and oversight for all municipal operations. The department works closely with the Borough Assembly, residents, staff, community partners, and regional, state, and federal stakeholders to ensure the efficient and effective delivery of public services, maintain financial stability, advance strategic capital projects, and support the long-term success and resilience of the community.

Administration is responsible for coordinating Boroughwide priorities across departments, strengthening organizational systems, securing external funding, managing major public-private partnerships, supporting economic development, and ensuring that Wrangell continues to deliver core services while preparing for future growth and infrastructure needs.

Key Accomplishments

MAJOR INFRASTRUCTURE DELIVERY AND CAPITAL PROJECT ADVANCEMENT

- Completed construction of the new Water Treatment Plant and placed the facility into service, meeting all funding requirements and successfully executing one of the Borough's most complex and innovative capital funding packages.
- Advanced the revised Waterfront Master Plan from planning into implementation, including issuance of revenue bond financing in 2026 to support critical project fill, site preparation, and long-term waterfront redevelopment.
- Secured the American Cruise Lines lease agreement and related docking facility project, supporting continued investment in Wrangell's visitor economy, waterfront infrastructure, and long-term marine transportation capacity.
- Advanced the cargo transfer facility transition through approval of a tideland lease and movement into the project design phase, supporting the long-term continuity and reliability of Wrangell's freight and marine transportation system.
- Bid out major construction projects for McKinnon Street, the Public Safety Building, and Wrangell Public Schools improvements, positioning these critical infrastructure investments for construction in 2026-2027.
- Completed resurfacing and utility improvements on St. Michaels Street, improving roadway conditions, underground infrastructure, drainage, and long-term serviceability.
- Replaced the Meyers Chuck floats, preserving essential marine access and supporting continued service to an important outlying community.
- Rebuilt park pavilions at City Park, improving public recreation assets and extending the useful life of community facilities.

ECONOMIC DEVELOPMENT, PARTNERSHIPS, AND LONG-TERM SITE READINESS

- Executed the Mental Health Trust Land Exchange and advanced the SEAPA solar project into construction, strengthening Wrangell's long-term land position, renewable energy capacity, and energy resilience.
- Finalized the SEAPA lease framework, securing increased electrical capacity and improved system resiliency for Wrangell while supporting future industrial, community, and economic development opportunities.
- Submitted a three-project Economic Development Administration Disaster Supplemental Industry Transformation portfolio, positioning Wrangell for major federal investment in waterfront, port, and infrastructure redevelopment.
- Developed and strengthened public-private partnerships with Alaska Marine Lines, JAG Marine Group, SEAPA, the Alaska Mental Health Trust, American Cruise Lines, and other key partners to spur job creation, leverage private investment, and advance strategic infrastructure priorities.

GRANT FUNDING AND FEDERAL ADVOCACY

- Secured Congressionally Directed Spending support for the Public Safety Building through Congressman Begich and Senator Murkowski, totaling $2.438 million for continued rehabilitation of critical emergency services infrastructure.
- Secured $10 million in Congressionally Directed Spending through Senator Murkowski for the Wastewater Treatment Plant, advancing a major utility infrastructure priority and reducing the long-term burden on local ratepayers.
- Continued aggressive pursuit of federal, state, and private funding opportunities to support capital project delivery, infrastructure modernization, economic diversification, and long-term community resilience.

Level of Service & Budget Impact

- **Core services maintained:** continued oversight of municipal operations, financial management, policy development, public communication, and interdepartmental coordination to ensure wrangell operates efficiently within available resources.
- **Grant and funding management:** maintained a proactive approach to securing external funding and managing complex capital stacks to minimize the burden on local taxpayers and ratepayers while advancing high-priority infrastructure projects.
- **Capital project oversight:** continued administration and coordination of major capital projects across general government, utilities, schools, ports, transportation, parks, and public safety, with emphasis on fiscal responsibility, compliance, and timely project delivery.
- **Public-private partnership development:** advanced partnerships that leverage private investment, strengthen essential infrastructure, create jobs, and support long-term economic development without relying solely on local tax revenues.
- **Organizational capacity and internal controls:** continued investment in systems, procedures, staffing alignment, and professional development to improve consistency, accountability, and continuity across borough operations.

Department Goals

- **Preventive Maintenance And Asset Management:** Continued focus on maintaining Borough facilities, streets, utilities, parks, ports, and public buildings to extend asset life, reduce emergency repairs, and improve long-term budget planning.
- **Advance Deepwater Port, Shipyard, and Arctic Security Cutter Homeport Development:** Secure funding and financing commitments through AIDEA, the State of Alaska, federal agencies, private partners, and other strategic funding sources to advance the Deepwater Port and Shipyard Development project from conceptual design into implementation. Continue advocating for Wrangell's formal evaluation and selection as a future Arctic Security Cutter homeport, emphasizing the strategic value of combining homeport operations with adjacent private-sector maintenance, repair, and shipyard capacity.
- **Secure the Long-Term Cargo Transfer Facility Transition:** Complete design and bid the 6-Mile cargo transfer facility project for construction, ensuring a reliable, modern, and long-term solution for Wrangell's freight, barge, and marine transportation needs.
- **Implement the Waterfront Master Plan:** Advance Phase I of the Waterfront Master Plan by completing site fill and preparing the area for redevelopment. Begin Phase II implementation by constructing the community park area and pavilion, completing survey and subdivision work, and soliciting interest for future development opportunities north of the initial project area.
- **Execute the Earl West Timber Sale:** Complete the planning, coordination, and execution of a timber sale on the Earl West entitlement lands, supporting responsible resource development, revenue generation, and renewed activity in Wrangell's timber sector.
- **Develop a Strategic Road Replacement Plan:** Prepare a long-term road replacement and utility coordination plan that identifies priority corridors, infrastructure needs, funding options, and a phased approach to resurfacing, drainage, and underground utility replacement.
- **Secure EDA Disaster Supplemental Funding:** Pursue and secure up to $50 million through the Economic Development Administration Disaster Supplemental program to support Wrangell's industry transformation, waterfront redevelopment, and critical infrastructure priorities.
- **Expand Cruise Passenger Infrastructure:** Work with American Cruise Lines and CLAA to create a drive-down ramp and additional docking facility to improve passenger movement, enhance visitor experience, and support continued investment in Wrangell's cruise and tourism economy.
- **Strengthen Public-Private Partnerships:** Continue advancing partnerships with private-sector, state, federal, tribal, and regional entities to leverage infrastructure investment, create jobs, improve essential services, and expand long-term economic opportunities for Wrangell.
- **Maximize Investment of Borough Reserves:** Continue prudent management and investment of Borough reserves to strengthen financial stability, increase investment earnings, preserve liquidity, and support long-term fiscal resilience.
- **Complete Major Capital Renovation Projects:** Oversee completion of major construction and renovation projects, including Wrangell Public Schools improvements, Public Safety Building rehabilitation, pool facility improvements, and the Middle School roof replacement project.

- **Advance Demolition of the Former Wrangell Medical Center:** Continue advancing the planning, funding, permitting, and execution strategy for demolition of the former Wrangell Medical Center site, supporting public safety, neighborhood revitalization, future redevelopment opportunities, and the removal of obsolete public infrastructure.
- **Develop Boroughwide HR and Finance Policies and Procedures:** Draft and implement a comprehensive policies and procedures manual for Human Resources and Finance processes, improving consistency, internal controls, compliance, training, and organizational continuity.
- **Partner with WCA on Trail Infrastructure:** Work with Wrangell Cooperative Association to advance trail infrastructure improvements that support recreation, cultural access, public health, tourism, and community quality of life.
- **Invest in Community Programming and Services:** Continue supporting and improving programs and services through Parks and Recreation, the Irene Ingle Public Library, and the Nolan Center to enhance quality of life, youth and family services, cultural programming, and community engagement.
- **Strengthen Preventive Maintenance and Asset Management:** Continue investing in preventive maintenance for Borough facilities, utilities, streets, ports, parks, and other public infrastructure while developing management systems to improve scheduling, documentation, accountability, and long-term asset preservation.
- **Oversee Organizational Restructuring and Operational Alignment:** Manage the transition of approved organizational restructuring efforts, ensuring clear roles, improved coordination between departments, continuity of service, employee support, and measurable improvements in operational efficiency.
- **Improve Public Communication and Transparency:** Continue strengthening public communication through regular updates, improved budget and project reporting, community outreach, and accessible information on major Borough initiatives.
- **Advance Housing, Workforce, and Community Readiness Efforts:** Support planning and partnerships that prepare Wrangell for future workforce growth tied to port, shipyard, construction, education, healthcare, and public service needs.
- **Maintain Core Services While Advancing Strategic Growth:** Balance major capital and economic development initiatives with the continued delivery of essential municipal services, responsible budgeting, and responsive support to residents, businesses, and community partners.

Personnel

Mason Villarma	Borough Manager
Megan Powell	Executive Assistant

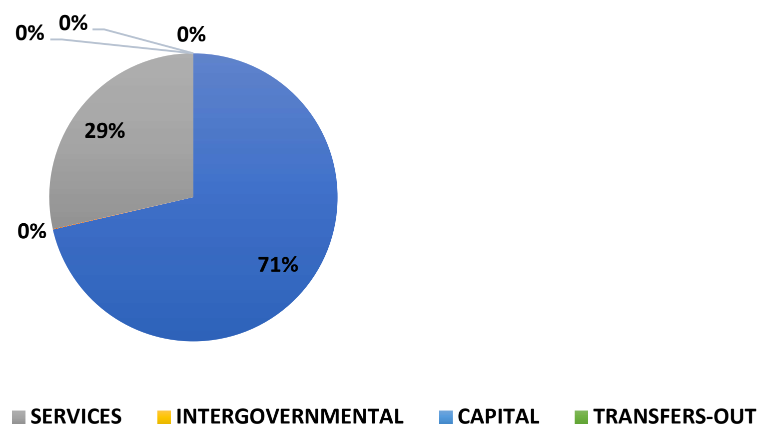
FY 2025: 1.0 FTE   FY 2026: 2.0 FTE   FY 2027: 2.0 FTE

CITY AND BOROUGH OF WRANGELL | **GENERAL FUND**
2027 ANNUAL BUDGET | **ADMINISTRATION**
Fund #11000, Dept #001 | SUMMARY OF EXPENDITURES

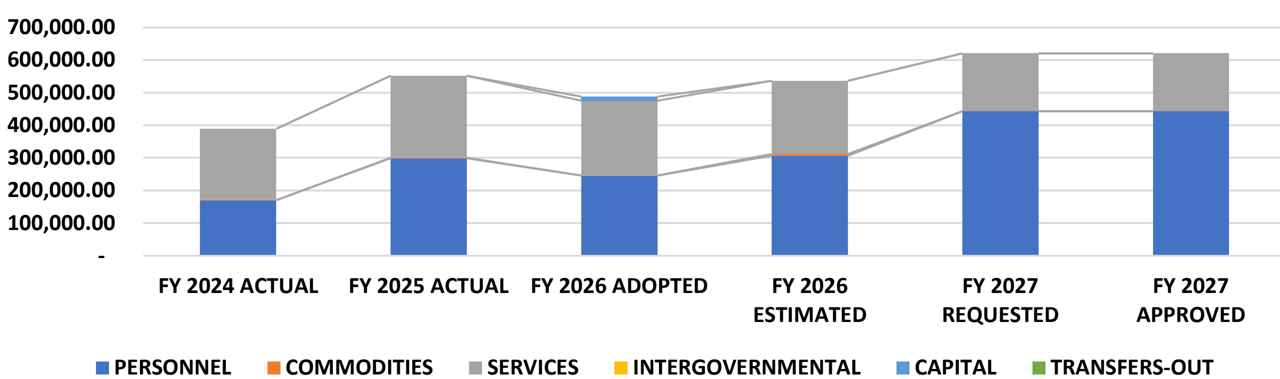
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	170,370	298,416	245,712	306,180	443,407	443,407
COMMODITIES	1,272	2,360	500	6,086	500	500
SERVICES	217,773	250,894	229,268	224,214	177,274	177,274
INTERGOVERNMENTAL	-	-	-	-	-	-
CAPITAL	-	-	12,500	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	**389,415**	**551,670**	**487,980**	**536,480**	**621,181**	**621,181**

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES



ADMINISTRATIVE EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #11000, Dept #001

GENERAL FUND
ADMINISTRATION DEPARTMENT
DETAIL OF EXPENDITURES

ADMINISTRATION GENERAL FUND EXPENSES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 001 6001	Salaries & Wages	$ 121,204	$ 206,784	$ 169,600	$ 226,724	$ 302,431	$ 302,431
11000 001 6002	Temporary Wages	$ 1,700	$ 4,380	$ -	$ -	$ -	$ -
11000 001 6100	Employer Costs	$ 40,264	$ 63,527	$ 59,517	$ 59,716	$ 130,920	$ 130,920
11000 001 7001	Materials & Supplies	$ 1,272	$ 2,360	$ 500	$ 6,086	$ 500	$ 500
11000 001 7502	Phone/Internet	$ 687	$ 705	$ 705	$ 1,293	$ 1,410	$ 1,410
11000 001 7503	Information Technology	$ 3,668	$ 3,300	$ 3,300	$ 3,399	$ 3,300	$ 3,300
11000 001 7505	Travel, Training, and Professional Development	$ 4,638	$ 20,693	$ 13,595	$ 17,063	$ 7,055	$ 7,055
11000 001 7507	Memberships & Dues	$ 1,427	$ 500	$ 3,469	$ 1,198	$ 1,000	$ 1,000
11000 001 7508	Insurance	$ 31,033	$ 26,139	$ 29,094	$ 29,094	$ 22,884	$ 22,884
11000 001 7519	Professional Services Contractual	$ 5,416	$ 24,185	$ 4,500	$ 32,894	$ 5,000	$ 5,000
11000 001 7520	Attorney, Retainer	$ 91,735	$ 125,015	$ 105,800	$ 73,912	$ 61,480	$ 61,480
11000 001 7530	Lobbying	$ 74,650	$ 71,050	$ 77,400	$ 80,650	$ 82,200	$ 82,200
11000 001 7576	Contingency	$ 9,157	$ -	$ 5,000	$ 1,776	$ -	$ -
11000 001 7580	Recruitment and Employee Retention	$ 2,564	$ 3,032	$ 3,000	$ 2,677	$ 3,000	$ 3,000
11000 001 7900	Capital Equipment	$ -	$ -	$ 12,500	$ -	$ -	$ -
	TOTAL ADMINISTRATION EXPENSES	**$ 389,415**	**$ 551,670**	**$ 487,980**	**$ 536,480**	**$ 621,181**	**$ 621,181**

JUSTIFICATION & EXPLANATION
ADMINSTRATIVE DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION		
6001	**SALARIES & WAGES**		
	BOROUGH MANAGER SALARY		$ 225,000
	BOROUGH MANAGER VEHICLE STIPEND		$ 3,600
	EXECUTIVE ASSISTANT SALARY		$ 73,831
		TOTAL	**$ 302,431**
6100	**EMPLOYER COSTS**		
	FICA, SBS AND MEDICARE (7.58%)		$ 22,651
	STATE OF ALASKA PERS (22%)		$ 65,743
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		$ 42,526
		TOTAL	**$ 130,920**

6XXX **CARES ACT OFF-SET** - ALL PAYROLL COSTS ELIGIBLE FOR REIMBURSMENT THROUGH CARES ACT RELEIF FUNDING

7001 **MATERIALS & SUPPLIES** - VARIOUS CLEANING SUPPLIES & OFFICE SUPPLIES SUCH AS PRINTER PAPER & INK, LETTER HEAD, AND OTHER MISC. SUPPLIES

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

7505 **TRAVEL, TRAINING, & PROFESSIONAL DEVELOPMENT** - TRAVEL FOR ADMIN TO LOBBY FOR FUNDING AND ATTEND TRAINING/CONFERENCE OPPORTUNITIES RELEVANT TO THE BOROUGH

7506 **PUBLICATIONS & ADVERTISING** - COST TO PUBLISH LEGAL NOTICES, ADVERTISEMENTS, ORDINANCES, BIDS, AND OTHER REQUIRED MATERIALS INCLUDING ELECTION PUBLICATIONS

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

7508 **INSURANCE** - ALLOTMENT FOR BUILDING & VEHICLE INSURANCE

7519 **PROFESSIONAL SERVICES CONTRACTUAL -** CATERING EXPENSES FOR BOROUGH EMPLOYEE EVENTS (I.E. CHIRSTMAS PARTY & SUMMER PICNIC)

7520 **ATTORNEY, RETAINER** - ALLOTMENT FOR ATTORNEY FEES & FUTURE SERVICES

7530 **LOBBYING** - COST OF FEDERAL AND STATE LOBBYIST CONTRACTS

7576 **CONTINGENCY** - FUNDS AVAILABLE TO ADDRESS UNFORESEEN EXPENSES INCURRED DUE TO EXTRAORDINARY ACTIVITES OR EVENTS

7580 **RECRUITMENT & EMPLOYEE RETENTION** - EXPENSES INCURRED RELATED TO RECRUITMENT & HIRING EFFORTS

70XX **CARES ACT OFF-SET (NON PAYROLL EXPENDITURES) -** NON-PAYROLL EXPENSES ELLIGIBLE FOR REIMBURSEMENT THROUGH CARES ACT FUNDING

7900 **CAPITAL EXPENDITURES** - CAPITALIZABLE PURCHASES THAT ARE DEPRECIABLE AND INCURRED SPECIFIC TO ADMINISTRATION OPERATIONS

GENERAL FUND | CLERK & ASSEMBLY DEPARTMENT

Purpose

The Borough Clerk's Office serves as the official record keeper for the City and Borough of Wrangell, supporting transparent, accountable, and effective local government. The department administers Borough elections, maintains legislative and permanent public records, oversees records management and retention, facilitates Assembly operations, and ensures compliance with statutory and regulatory requirements. The Borough Clerk also serves as a key administrative resource to the Assembly, staff, and the public and acts as Borough Manager when required.

Key Accomplishments

GOVERANCE AND TRANSPARENCY

- Successfully implemented live audio and video streaming and recording of Assembly meetings, improving public access to local government.
- Completed the first annual electronic records destruction process in accordance with records retention requirements.

ELECTION ADMINISTRATION

- Developed and implemented improvements to the Borough's local election process, increasing efficiency and voter convenience while maintaining the security, integrity, and transparency of Borough elections.

PROFESSIONAL LEADERSHIP

- Served as the 2026 President of the Alaska Association of Municipal Clerks.
- Continued representing Wrangell at the state level and promoting municipal best practices.

RECORDS MANAGEMENT

- Expanded digital records management capabilities to improve public accessibility while maintaining records security and statutory compliance.

Level of Service & Budget Impact

The Clerk's Office will maintain current service levels within the FY27 budget while continuing to provide Assembly support, records management, election administration, public records access, and statutory compliance. The department will continue to modernize records systems and public engagement tools while maintaining efficient operations with existing staffing.

GENERAL FUND

Department Goals

- **Technology:** Continue improving electronic records management and digital public access Enhance Assembly meeting technology and public engagement.
- **Elections:** Prepare for and administer Borough elections in compliance with State law.
- **Professional Development:** Serve as Alaska Association of Municipal Clerks Immediate Past President during CY2027. Continue pursuing professional education and municipal clerk certifications.
- **Records Management:** Expand electronic records retention and archival capabilities to other departments.

Personnel

Kim Lane — Borough Clerk

FY 2025: 1.0 FTE — FY 2026: 1.0 FTE — FY 2027: 1.0 FTE

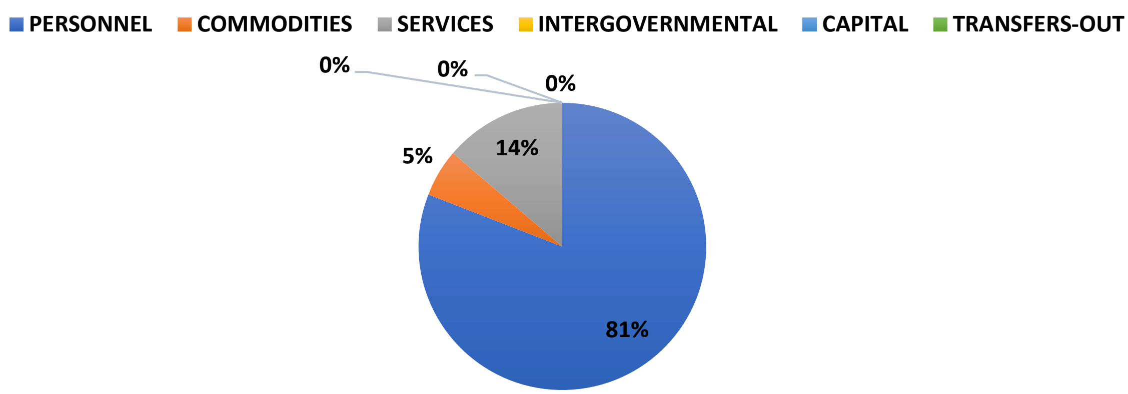
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #11000, Dept #002

GENERAL FUND
CLERK AND ASSEMBLY
SUMMARY OF EXPENDITURES

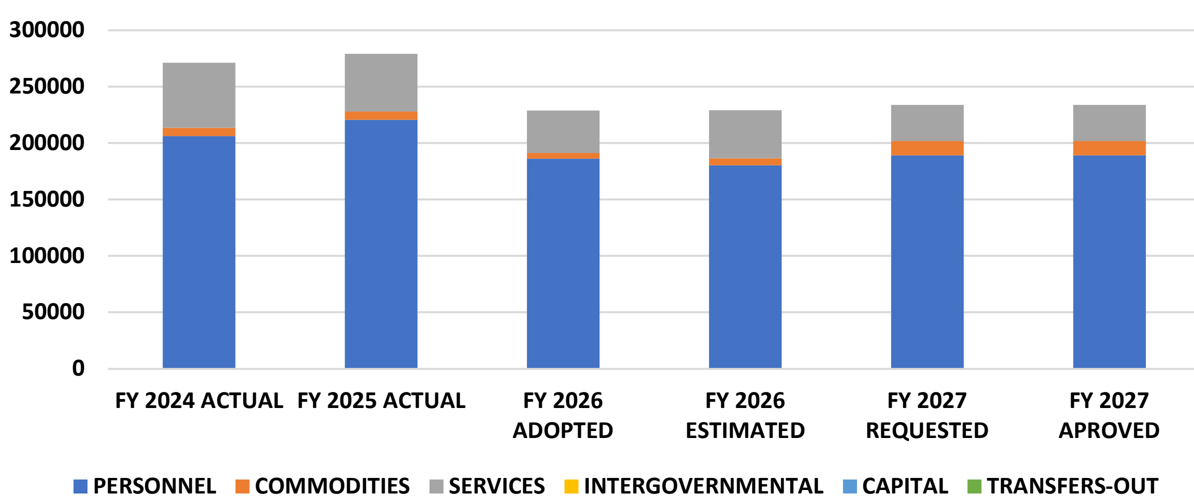
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APROVED
PERSONNEL	206,202	220,412	186,180	180,151	189,152	189,152
COMMODITIES	7,255	7,556	5,000	6,434	12,500	12,500
SERVICES	57,713	51,062	37,636	42,406	32,166	32,166
INTERGOVERNMENTAL	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	**271,170**	**279,030**	**228,816**	**228,990**	**233,819**	**233,819**

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES



CLERK & ASSEMBLY EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #11000, Dept #002

GENERAL FUND
CLERK AND ASSEMBLY
DETAIL OF EXPENDITURES

ASSEMBLY & CLERK GENERAL FUND EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 002 6001	Salaries & Wages	$ 129,515	$ 136,532	$ 111,180	$ 138,744	$ 117,774	$ 117,774
11000 002 6002	Temporary Wages (Election Workers)	$ 325	$ 1,112	$ 1,394	$ 715	$ 2,354	$ 2,354
11000 002 6005	Overtime	$ 305	$ 193	$ 542	$ -	$ 542	$ 542
11000 002 6100	Employer Costs	$ 65,931	$ 65,594	$ 62,879	$ 37,937	$ 56,983	$ 56,983
11000 002 7001	Materials & Supplies (Election Exp)	$ 7,255	$ 7,556	$ 5,000	$ 6,434	$ 12,500	$ 12,500
11000 002 7502	Phone/Internet	$ 1,032	$ 950	$ 705	$ 861	$ 1,008	$ 1,008
11000 002 7503	Information Technology	$ 18,588	$ 13,821	$ 9,333	$ 14,512	$ 13,430	$ 13,430
11000 002 7505	Travel, Training, and Professional Development	$ 10,126	$ 16,981	$ 10,185	$ 2,755	$ 11,500	$ 11,500
11000 002 7506	Publications & Advertising	$ 29,674	$ 25,708	$ 19,120	$ 17,673	$ 9,000	$ 9,000
11000 002 7507	Memberships & Dues	$ 5,671	$ 5,606	$ 5,178	$ 5,145	$ 5,178	$ 5,178
11000 002 7571	Recording Fees	$ 257	$ 230	$ 300	$ 1,589	$ 300	$ 300
11000 002 7572	Records Preservation	$ -	$ -	$ -	$ -	$ 250	$ 250
11000 002 7574	Municipal Code Republishing	$ 2,491	$ 4,747	$ 3,000	$ 2,626	$ 3,000	$ 3,000
11000 002 7900	Capital Expenditures	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL ASSEMBLY & CLERK EXPENDITURES	**$ 271,170**	**$ 279,030**	**$ 228,816**	**$ 228,990**	**$ 233,819**	**$ 233,819**

JUSTIFICATION & EXPLANATION
CLERK/ASSEMBLY DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION		
6001	**SALARIES & WAGES**		
	Borough Clerk Regular Wages	$	111,425
	Borough Clerk Vehicle Stipend	$	3,000
	Borough Manager Acting Pay	$	3,348
	TOTAL	**$**	**117,774**
6002	**TEMPORARY WAGES** - ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY ELECTION HELP		**2,354**
	Election Worker Pay		
6100	**EMPLOYER COSTS**		
	FICA, SBS AND MEDICARE (7.58%)	$	8,700
	STATE OF ALASKA PERS (22%)	$	25,250
	GROUP HEALTH, LIFE INSURANCE, AND WORKER'S COMPENSATION	$	23,033
	TOTAL	**$**	**56,983**
7001	**MATERIALS AND SUPPLIES** - OFFICE PRODUCTS SUCH AS FILE FOLDERS, PRINTER INK, NAME PLAQUES, CALENDARS, PENS, ETC.		
7502	**PHONE** - DIRECTOR CELL PHONE REIMBURSEMENT & SHARE OF CITY HALL LANDLINE		
7503	**INFORMATION TECHNOLOGY** - ANNUAL MAINTENANCE FOR CITY WEBSITE, MUNICODE MEETINGS, DOMINION VOTING, AND LASERFICHE. AND COST FOR NEW LASERFICHE MODULE FOR RECORDS MANAGEMENT.		
7505	**TRAVEL & TRAINING** - COST OF TRAVEL & TRAINING FOR BOROUGH ASSEMBLY AND BOROUGH CLERK FOR AML, SOUTHEAST CONFERENCE, AAMC, AND IIMC.		
7506	**PUBLICATION & ADVERTISING** - PUBLICATIONS IN THE SENTINEL AND ANNUAL CONTRIBUTION TO KSTK FOR BROADCASTING MEETINGS.		
7507	**MEMBERSHIPS & DUES** - MEMBERSHIP DUES FOR AML, ACOM, SE CONFERENCE, AAMC, IIMC, NAP, AND NACO.		
7571	**RECORDING FEES -** DISTRICT RECORDER FEES FOR RECORDING QCD'S, PLATS, ETC.		
7572	**RECORDS PRESERVATION -** ACID FREE BOOKS FOR MINUTES, RESOLUTIONS, AND ORDINANCES.		
7574	**MUNICIPAL CODE REPUBLISHING -** FOR CODIFYING ORDINANCES IN THE WRANGELL MUNICIPAL CODE.		

GENERAL FUND | FINANCE DEPARTMENT

Purpose

To ensure the Borough's financial stability through responsible stewardship of public resources while maintaining the highest level of transparency, accountability, and public trust.

Key Accomplishments

REVENUE MANAGEMENT AND COMPLIANCE

- Recovered nearly $100,000 in delinquent sales tax revenue through enhanced compliance efforts, improved taxpayer outreach, and enforcement activities.
- Conducted the Borough's first external sales tax audits on three local businesses, establishing the foundation for a long-term sales tax compliance and audit program.
- Transitioned sales tax administration to a fully paperless process, improving efficiency, customer service, and long-term records management.

FINANCIAL STEWARDSHIP

- Continued annual financial modeling of all Borough funds to evaluate long-term capital expenditure needs, financial sustainability, and utility rate adequacy.
- Exercised prudent financial management of Borough investments, contributing to the Permanent Fund reaching approximately $14 million.

OPERATIONAL IMPROVEMENTS

- Successfully reverted to the AccuFund Legacy ERP platform, improving operational reliability while reducing annual software expenditures by approximately $30,000.

ECONOMIC DEVELOPMENT

- Supported community growth and economic development through innovative Borough financing opportunities, helping facilitate the successful sale of 20 properties within the Alder Top Subdivision.

Level of Service & Budget Impact

The FY2027 Budget maintains the Finance Department's current level of service while continuing to improve financial transparency, regulatory compliance, and operational efficiency. Despite staffing reductions, the department remains committed to providing accurate financial reporting, sound fiscal management, effective revenue collection, and responsive customer service to Borough departments, elected officials, businesses, and the public. Continued modernization and process improvements will help maximize efficiency while supporting the Borough's long-term financial health.

Department Goals

- **Financial Management:** Reduce audit findings to zero through strengthened internal controls, process improvements, and continued staff development. Continue long-term financial planning through annual fund modeling, capital planning, and rate analysis to ensure the Borough's long-term fiscal sustainability.

- **Operational Excellence:** Develop and implement Standard Operating Procedures (SOPs) for major Finance Department functions to improve consistency, accountability, and continuity of operations. Continue modernization efforts by expanding paperless financial processes and improving operational efficiencies throughout the department.
- **Revenue and Compliance:** Expand sales tax compliance efforts through internal audit procedures and taxpayer education. Finalize delinquent property tax foreclosure actions and strengthen collection efforts to improve long-term revenue stability.
- **Transparency and Customer Service:** Increase financial transparency by providing departments with enhanced financial reporting tools and support, enabling managers to better monitor year-to-date performance and budget activity. Support Borough economic development initiatives through innovative financing solutions, responsible fiscal management, and strategic investment planning.

Personnel

Rob Marshall	Finance Director
Daniel Harrison	Senior Staff Accountant
Sherri Cowan	Utility Clerk
Erin Andresen	Accounts Payable Clerk

FY 2025: 5.0 FTE   FY 2026: 5.0 FTE   FY 2027: 4.0 FTE

Peformance Metrics

- Annual audit results and number of audit findings.
- Sales and property tax collection rates.
- Delinquent tax recovery amounts.
- Timeliness and accuracy of financial reporting.
- Completion of departmental Standard Operating Procedures.
- Growth and performance of Borough investment portfolios.

Trends & Future Challenges

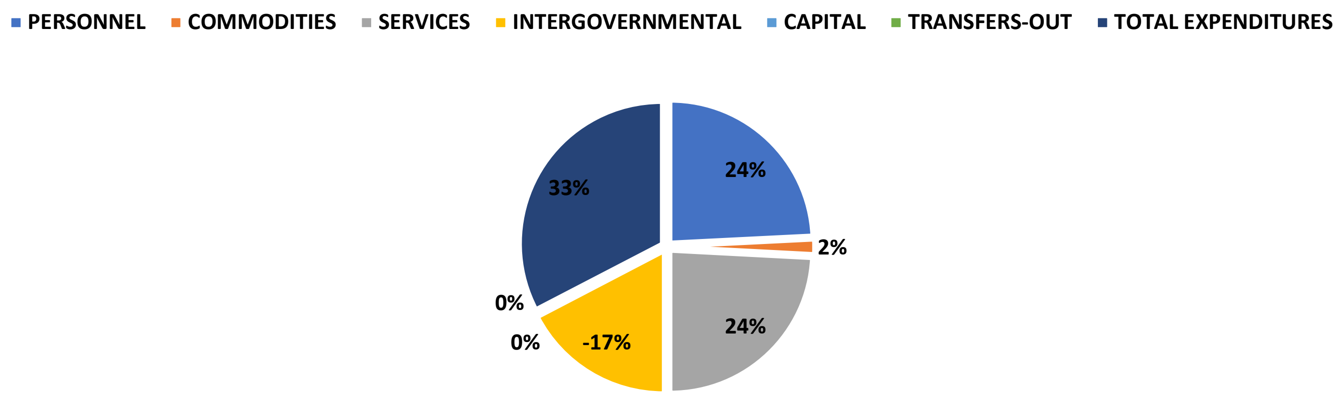
- Customer service response times and transaction processing efficiency.
- Maintaining long-term financial stability while balancing operational needs, capital investments, and economic growth opportunities remains a continuing priority.
- Increasing accounting, reporting, grant management, and auditing requirements require ongoing staff training and process improvements.
- Continuing to modernize financial systems and expand digital services will improve efficiency while enhancing public access and records management.
- Monitoring economic conditions, strengthening tax compliance efforts, and diversifying revenue opportunities remain important to maintaining a stable financial foundation.
- Maintaining institutional knowledge and cross-training staff will support continuity of operations and long-term organizational resilience.

CITY AND BOROUGH OF WRANGELL | **GENERAL FUND**
2027 ANNUAL BUDGET | **FINANCE DEPARTMENT**
Fund #11000, Dept #003 | **DETAIL OF EXPENDITURES**

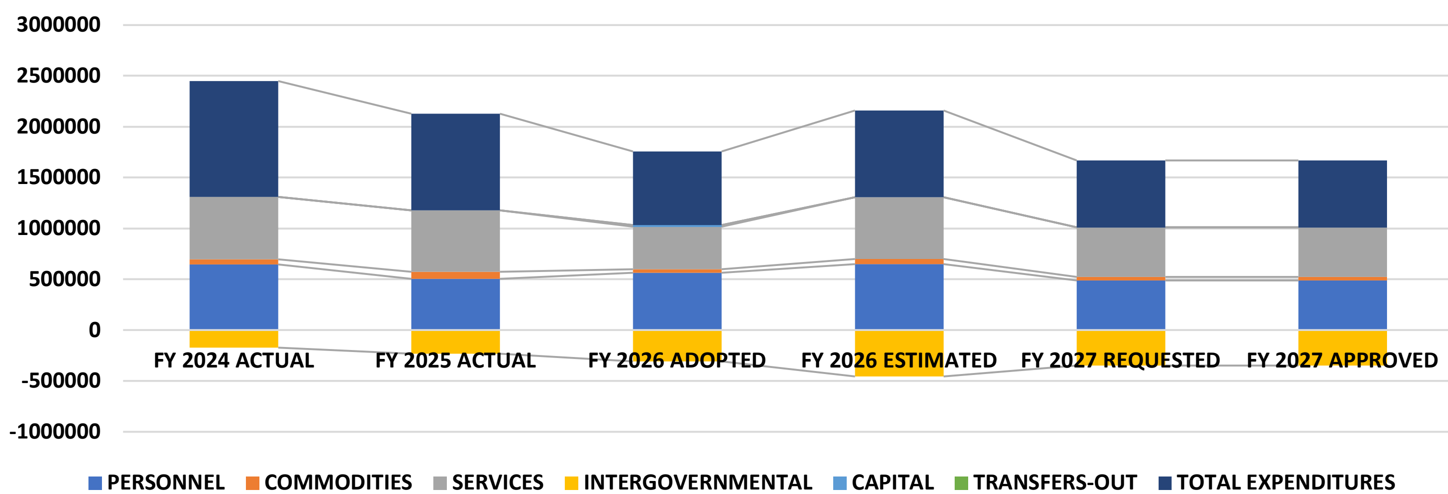
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	644,487	504,438	564,652	647,492	489,140	489,140
COMMODITIES	51,428	69,942	32,000	51,807	32,800	32,800
SERVICES	614,457	604,247	421,868	607,311	487,753	487,753
INTERGOVERNMENTAL	(171,283)	(231,609)	(309,942)	(455,087)	(350,543)	(350,543)
CAPITAL	-	-	15,000	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	**1,139,090**	**947,018**	**723,577**	**851,523**	**659,150**	**659,150**

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES



FINANCE EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL | **GENERAL FUND**
2027 ANNUAL BUDGET | **FINANCE DEPARTMENT**
Fund #11000, Dept #003 | DETAIL OF EXPENDITURES

FINANCE GENERAL FUND EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 003 6001	Salaries & Wages	$ 422,598	$ 323,794	$ 375,588	$ 443,240	$ 317,017	$ 317,017
11000 003 6005	Overtime	$ 8,298	$ 303	$ 1,500	$ 1,862	$ 15,000	$ 15,000
11000 003 6100	Employer Costs	$ 196,092	$ 168,050	$ 169,964	$ 183,611	$ 154,023	$ 154,023
11000 003 7001	Materials & Supplies	$ 19,390	$ 16,521	$ 10,000	$ 17,487	$ 10,800	$ 10,800
11000 003 7002	Facility Repair & Maintenance	$ 4,081	$ 37,418	$ -	$ 5,195	$ 5,000	$ 5,000
11000 003 7003	Custodial Supplies	$ 4,033	$ 3,834	$ 2,500	$ 3,605	$ -	$ -
11000 003 7004	Postage & Shipping	$ 13,859	$ 4,350	$ 13,000	$ 12,494	$ 13,000	$ 13,000
11000 003 7008	Non-Capital Equipment	$ -	$ 2,032	$ 2,500	$ 6,530	$ -	$ -
11000 003 7009	Equipment Repair & Maintenance	$ -	$ -	$ -	$ -	$ -	$ -
11000 003 7011	Equipment Rental Expense	$ 10,066	$ 5,785	$ 4,000	$ 6,496	$ 4,000	$ 4,000
11000 003 7199	Misc Expense	$ -	$ -	$ -	$ -	$ -	$ -
11000 003 7501	Utilities	$ 11,811	$ 11,486	$ 12,413	$ 11,753	$ 11,988	$ 11,988
11000 003 7502	Phone/Internet	$ 15,437	$ 18,113	$ 16,705	$ 19,175	$ 12,810	$ 12,810
11000 003 7503	Information Technology	$ 181,546	$ 241,283	$ 157,500	$ 264,725	$ 182,500	$ 182,500
11000 003 7505	Travel, Training, and Professional Development	$ 17,500	$ 12,292	$ 17,600	$ 18,779	$ 3,100	$ 3,100
11000 003 7506	Publications & Advertising	$ -	$ -	$ -	$ -	$ -	$ -
11000 003 7507	Memberships & Dues	$ 469	$ 745	$ 750	$ 400	$ 750	$ 750
11000 003 7508	Insurance	$ 9,742	$ 7,275	$ 9,500	$ 8,969	$ 4,704	$ 4,704
11000 003 7509	Bank & Credit Card Fees	$ 109,151	$ 118,593	$ 10,000	$ 120,171	$ 110,000	$ 110,000
11000 003 7519	Professional Services	$ 5,034	$ 13,661	$ 15,000	$ 2,370	$ 15,000	$ 15,000
11000 003 7540	Auditing Services	$ 230,917	$ 139,492	$ 150,000	$ 129,748	$ 100,000	$ 100,000
11000 003 7550	Property Assessment/Appraisal Services	$ 50,350	$ 53,600	$ 50,000	$ 50,000	$ 50,000	$ 50,000
11000 003 7603	Charges from Finance	$ (190,655)	$ (248,065)	$ (339,212)	$ (484,356)	$ (381,791)	$ (381,791)
11000 003 7621	Public Works Labor Charges	$ -	$ -	$ -	$ -	$ -	$ -
11000 003 7629	Charges from Facilities Maintenance	$ 19,373	$ 16,456	$ 29,269	$ 29,269	$ 31,248	$ 31,248
11000 003 7900	Capital Expenditures	$ -	$ -	$ 15,000	$ -	$ -	$ -
	TOTAL FINANCE EXPENDITURES	**1,139,090**	**947,018**	**723,577**	**851,523**	**659,150**	**659,150**

JUSTIFICATION & EXPLANATION
FINANCE DEPARTMENT

GL ACCT	DESCRIPTION		
6001	**SALARIES & WAGES**		
	Finance Director Salary		$ 119,984
	Senior Staff Accountant Salary		$ 70,227
	Utilities Clerk Salary		$ 67,094
	Accounts Payable Clerk Salary		$ 59,712
		TOTAL	**$ 317,017**
6005	**OVERTIME**		
	Senior Staff Accountant		$ 15,000
		TOTAL	**$ 15,000**
61XX	**EMPLOYER COSTS**		
	FICA, SBS AND MEDICARE (7.58%)		$ 25,167
	STATE OF ALASKA PERS (22%)		$ 73,044
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		$ 55,813
		TOTAL	**$ 154,023**

GENERAL FUND | FIRE DEPARTMENT

Purpose

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

Key Accomplishments

RECRUITMENT AND WORKFORCE DEVELOPMENT

- Recruited three new volunteer members.
- Reintroduced the Junior Firefighter Program with three new Junior Firefighters.
- Completed an Emergency Trauma Technician (ETT) course, certifying ten new ETTs, including three Wrangell Police Officers and three Junior Firefighters.

TRAINING AND PROFESSIONAL DEVELOPMENT

- Expanded EMS training programs.
- Added one State of Alaska Certified EMS Instructor.
- Added one State of Alaska Certified ETT Instructor.
- Successfully delivered continuing education courses, improving clinical readiness and patient care capacity.
- Sent personnel to State Fire, State EMS, Southeast Regional EMS, and ELEVATE Cobra Pyrotechnics conferences.
- Completed an in-house Fire and Emergency Services Instructor I course, adding seven certified instructors.

EQUIPMENT AND OPERATIONAL READINESS

- Improved NFPA-compliant documentation and equipment readiness through updated training documentation and apparatus recordkeeping.
- Received three E3 Connect Hurst extraction tools through a DOT grant.
- Procured a new fireworks firing system.

COMMUNITY RISK REDUCTION

- Conducted Fire Prevention Week school visits.
- Delivered CPR and First Aid classes to schools, merchant mariners, and the U.S. Forest Service.
- Advanced AED mapping initiatives to strengthen community resilience.
- Strengthened partnerships with the Wrangell Police Department, Wrangell Public Schools, the U.S. Forest Service, merchant mariners, and regional emergency service organizations through collaborative training and public education initiatives.

ADMINISTRATIVE MODERNIZATION

- Streamlined WVFD guidelines and member orientations.
- Updated officer organizational charts.
- Centralized certification tracking.
- Enhanced reporting workflows.

Level of Service & Budget Impact

The Wrangell Volunteer Fire Department provides 24-hour fire suppression, emergency medical, rescue, search and rescue (SAR), hazardous materials, and public safety response services. As a combination department, maintaining service levels depends on recruiting and retaining trained volunteers, sustaining reliable apparatus and equipment, and meeting evolving NFPA, State of Alaska, OSHA, and ISO requirements.

Department Goals

- **Personnel:** Recruit and retain volunteers through enhanced training pathways and recognition programs. Complete Firefighter I course. Complete ETT to EMT I bridge course.
- **Training:** Improve documentation to improve operational efficiency. Expand EMS and fire training documentation to ensure NFPA compliance.
- **Technology:** Develop Drone SOPs and develop a training program. Digital documentation.
- **Community:** Expand community outreach programs focused on CPR training, school safety education, and home fire prevention.
- **Funding:** Actively pursue grant opportunities to offset equipment purchases.

Peformance Metrics

- Increase volunteer recruitment and retention.
- Increase community CPR and fire prevention participants.
- Encourage additional training hours completed and documented
- Equipment replacement schedule adherence.
- SOP development and implementation.
- Secure additional grant funding.
- Drone program implementation milestones.
- Implement the use of Vector Solutions to maximize Fire and EMS trainings.

Trends & Future Challenges

The Wrangell Volunteer Fire Department is currently staffed by one full-time Fire/EMS Administrator, one part-time Fire Chief, and 27 volunteer Fire and EMS providers. All personnel respond on an on-call, as available basis. Our call volume has remained consistent throughout fire, EMS, and search and rescue (SAR) operations.

2025 Emergency Responses

- Fire: 34
- EMS: 286
- SAR: 41

Total responses: 361

While WVFD has successfully maintained volunteer staffing levels despite nationwide declines in volunteer and career fire and EMS personnel, recruitment and retention remain ongoing priorities. At the same time, the cost of essential equipment, such as PPE, SCBA, and other safety supplies continue to rise. Our apparatus fleet also requires increased maintenance and planning for replacement.

With proposed community expansion, our department's demand is expected to grow, increasing the need for advanced training and certifications. Requirements from NFPA, Alaska state EMS, and OSHA continue to become more rigorous, requiring additional training hours and administrative support to maintain compliance.

WVFD is committed to keeping pace with evolving technology; however, our current digital reporting and inventory systems are becoming increasingly outdated. Modernization will be necessary to ensure accurate documentation, efficient operations, and improved service delivery.

Personnel

Jordan Buness	Fire Chief
Aaron Powell	Fire/EMS Administrator

FY 2025: 1.5 FTE | FY 2026: 1.5 FTE | FY 2027: 1.5 FTE

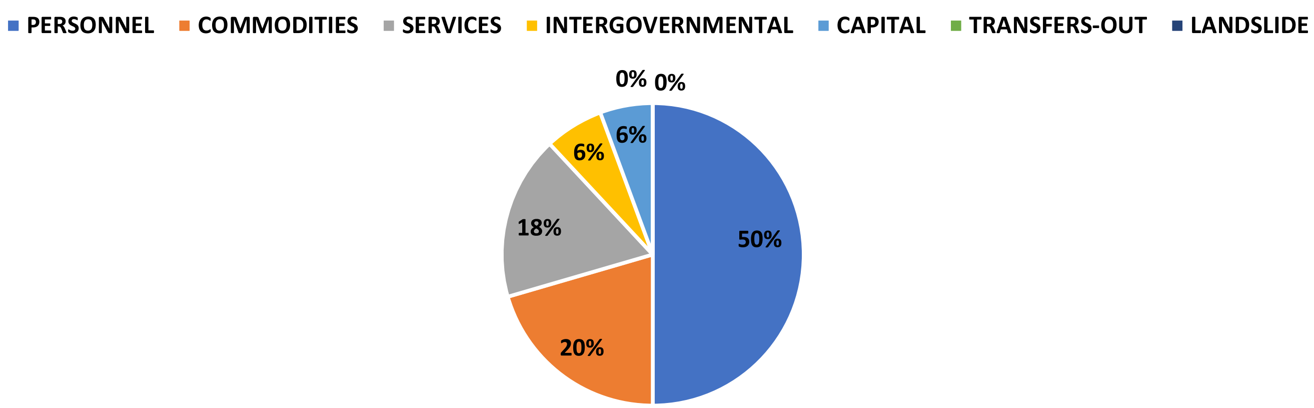
Assistant Chief Zach Taylor
Deputy Chief Tim Buness
Deputy Assistant Chief Terry Buness
Captain John Taylor
Captain Clay Hammer
Captain Adam Sprehe
Captain Scott McAuliffe
Lieutenant Dustin Johnson
Lieutenant Anna Allen
Lieutenant Aaron Powell
Jacob Allen: EMT 2/FF
Chris Buness: EMT 2/FF
Loni Buness: EMT 2/FF
Devyn Johnson: EMT 2/FF
Mikey Ottesen: EMT 2/FF
Lorne Cook: EMT 2/FF1
Steve Prysunka: EMT 2/FF1
Dorianne Sprehe: EMT 2/FF
Bella Crowley: EMT 2
Chris Guggenbickler: EMT/FF
Scott Eastaugh: ARFF/CPR/First Responder
Dan Flickinger: EMT
Matt Gillen: ETT/FF
James Leslie: ETT/FF
Brian Schwartz: EMT
Seyon Williams: ETT
Leslie Friedlob: First Responder
Nigel Ouslan: First Responder

CITY AND BOROUGH OF WRANGELL | **GENERAL FUND**
2027 ANNUAL BUDGET | **FIRE DEPARTMENT**
Fund #11000, Dept #012 | **DETAIL OF EXPENDITURES**

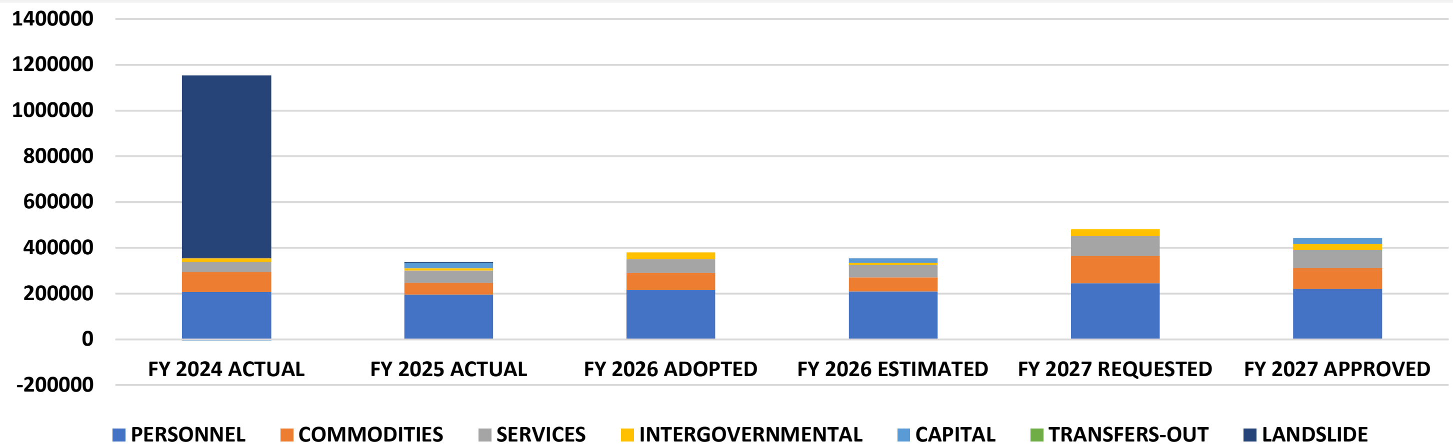
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	207,503	196,990	214,906	209,887	245,723	221,033
COMMODITIES	87,103	51,368	75,000	61,167	120,000	90,500
SERVICES	44,950	51,513	60,559	54,518	87,739	77,739
INTERGOVERNMENTAL	14,391	9,483	29,241	9,441	27,828	27,828
CAPITAL	(5,345)	26,365	-	19,893	-	25,000
TRANSFERS-OUT	-	-	-	-	-	-
LANDSLIDE	799,957	2,221	-	-	-	-
TOTAL EXPENDITURES	**1,148,559**	**337,940**	**379,705**	**354,906**	**481,290**	**442,100**

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES



FIRE EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL | **GENERAL FUND**
2027 ANNUAL BUDGET | **FIRE DEPARTMENT**
Fund #11000, Dept #12 | DETAIL OF EXPENDITURES

FIRE GENERAL FUND EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 012 6001	Salaries & Wages	$ 111,906	$ 106,994	$ 114,658	$ 110,648	$ 119,290	$ 119,290
11000 012 6002	Temporary Wages	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000
11000 012 6005	Overtime	$ 15,926	$ 9,623	$ 4,162	$ 7,801	$ 5,412	$ 5,412
11000 012 6100	Employer Costs	$ 68,953	$ 65,388	$ 76,086	$ 76,277	$ 71,331	$ 71,331
11000 012 7001	Materials & Supplies	$ 11,394	$ 16,746	$ 19,500	$ 17,753	$ 15,500	$ 15,500
11000 012 7008	Non-Capital Equipment	$ 46,386	$ 5,531	$ 7,500	$ 4,927	$ 29,000	$ 15,000
11000 012 7009	Equipment Repair & Maintenance	$ 12,933	$ 7,036	$ 15,000	$ 7,177	$ 19,000	$ 15,000
11000 012 7010	Vehicle Maintenance	$ 7,140	$ 9,826	$ -	$ 9,382	$ -	$ -
11000 012 7100	Uniform, Gear & Clothing Allowance	$ 2,093	$ 10,681	$ 20,000	$ 421	$ 46,500	$ 35,000
11000 012 7110	Fire Prevention & Education	$ -	$ -	$ 6,500	$ 110	$ 1,500	$ 1,500
11000 012 7112	Contribution for Fire Calls	$ 7,500	$ 12,000	$ 12,000	$ 12,000	$ 42,000	$ 32,000
11000 012 7113	Fire Substation Expense	$ 4,156	$ 1,548	$ 10,000	$ 2,038	$ 10,000	$ 10,000
11000 012 7501	Utilities	$ 8,182	$ 5,813	$ 10,340	$ 11,771	$ 11,220	$ 11,220
11000 012 7502	Phone/Internet	$ 8,538	$ 11,139	$ 9,219	$ 7,236	$ 10,965	$ 10,965
11000 012 7503	Information Technology	$ -	$ 459	$ -	$ 754	$ -	$ -
11000 012 7505	Travel, Training, and Professional Development	$ 10,719	$ 14,985	$ 20,000	$ 15,160	$ 44,690	$ 20,000
11000 012 7508	Insurance	$ 20,730	$ 22,102	$ 22,500	$ 22,646	$ 22,054	$ 22,054
11000 012 7590	Grant Expenditures	$ 3,000	$ -	$ 3,000	$ 19,468	$ -	$ -
11000 012 7622	Charges from Garage	$ 13,113	$ 9,422	$ 26,325	$ 6,525	$ 23,527	$ 23,527
11000 012 7629	Charges from Facilities Maintenance	$ 1,278	$ 61	$ 2,916	$ 2,916	$ 4,301	$ 4,301
11000 012 7900	Capital Expenditures	$ (5,345)	$ 26,365	$ -	$ 19,893	$ -	$ 25,000
11000 012 7XXX 00 00911	Landslide Expenses (Consolidated)	$ 799,957	$ 2,221	$ -	$ -	$ -	$ -
	TOTAL FIRE DEPARTMENT EXPENDITURES	**$ 1,148,559**	**$ 337,940**	**$ 379,705**	**$ 354,906**	**$ 481,290**	**$ 442,100**

JUSTIFICATION & EXPLANATION
FIRE DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION		
6001	**SALARIES & WAGES**		
	Fire Chief Salary (1,144 hours)		$ 43,953
	Fire/EMS Administrator		$ 75,337
		TOTAL	**$ 119,290**
6005	**OVERTIME**		
	Fire/EMS Administrator Overtime	**TOTAL**	**$ 5,412**
			$ 5,412
61XX	**EMPLOYER COSTS**		
	FICA, SBS AND MEDICARE (7.58%)		$ 9,452
	STATE OF ALASKA PERS (22%)		$ 27,434
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		$ 34,444
		TOTAL	**$ 71,331**

7001 **MATERIALS & SUPPLIES** - COSTS FOR OFFICE SUPPLIES, CLEANING SUPPLIES, FIREFIGHTING CLASS A FOAM, HAZMAT RESPONSE SUPPLIES, EQUIPMENT BLADES & CHAINS, FIREFIGHTING APPLIANCES & HARDWARE, BATTERIES

7008 **NON-CAPITAL EQUIPMENT** - COSTS FOR RADIOS AND REPEATERS

7009 **EQUIPMENT REPAIR & MAINTENANCE** - COSTS FOR RADIO MAINTENANCE, SMALL ENGINE REPAIR, COMPRESSOR MAINTENANCE, LADDER MAINTENANCE, HOSE & APPLIANCE REPAIR, CYLINDER HYDROSTATIC TESTING, AND OTHER MISC. EQUIPMENT REPAIR

7010 **VEHICLE MAINTENANCE** - ALLOTMENT FOR PUBLIC WORKS FOR VEHICLE MAINTENANCE & REPAIR

7100 **UNIFORM, GEAR & CLOTHING -** COST FOR TURNOUTS, HOODS, & HELMETS

7110 **FIRE PREVENTION & EDUCATION** - COST FOR EDUCATION MATERIALS & SMOKE DETECTORS

7112 **CONTRIBUTION FOR FIRE CALLS** - ANNUAL CONTRIBUTION FOR VOLUNTEERS

7113 **FIRE SUBSTATION EXPENSE** - ALLOTMENT FOR FACILITY MAINTENANCE OF 5.5 MILE SUBSTATION

7501 **UTILITIES** - WATER, SEWER, GARBAGE, ELECTRIC

7502 **PHONE/INTERNET** - ANNUAL ALLOTMENT FOR LANDLINES, FAX, AND INTERNET SERVICES

7503 **INFORMATION TECHNOLOGY** - ANNUAL ALLOTMENT FOR TECHNOLOGY SERVICES & SUPPORT

7505 **TRAVEL & TRAINING** - FIRE & EMS CONFERENCES, METHODS OF INSTRUCTION, VECTOR SOLUTIONS

7508 **INSURANCE** - VEHICLE & PROPERTY INSURANCE, SHOEMAKER SUBSTATION INSURANCE, VEHICLE INSURANCE FOR 2021 FREIGHTLINER, 1998 PIERCE, 1988 SEAGRAVE, & 1934 ANTIQUE FIRE TRUCKS

7590 **GRANT EXPENDITURES** - APEI SAFETY GRANT FIRE RADIOS

7622 **CHARGES FROM GARAGE** - ANNUAL ALLOTMENT FOR GARAGE LABOR

7629 **CHARGES FROM CAPITAL FACILITIES** - ANNUAL ALLOTMENT FOR SUBSTATION WORK FROM CAPITAL FACILITIES

7900 **CAPITAL EXPENDITURES** - EQUIPMENT AND/OR VEHICLES THAT ARE IN EXCESS OF $5,000, CAPITALIZABLE, AND DEPRECIATED

GENERAL FUND | POLICE & DISPATCH DEPARTMENTS

Purpose

To transition and maintain a professional, modern, and community-focused public safety department through training, modernization, proactive enforcement, and community engagement while ensuring the safety of the citizens of Wrangell. This ensures the protection of the constitutional rights, people and property of the City and Borough of Wrangell.

Key Accomplishments & Goals

ORGANIZATIONAL DEVELOPMENT AND PROFESSIONALIZATION

- Continued implementation of a department-wide culture focused on proactive policing, mentorship, accountability, and professional standards.
- Established a long-term goal of achieving accreditation through the Northwest Accreditation Alliance to enhance organizational excellence and accountability.
- Expanded leadership development and advanced training opportunities for supervisory and line staff.

SCHOOL AND YOUTH SAFETY

- Strengthened partnerships with the Wrangell School District through comprehensive school safety planning and threat assessment initiatives.
- Provided training to all school staff on recognizing and reporting pre-incident indicators of hostile threats and emergency response procedures.
- Continued development of school emergency planning through tabletop exercises and practical training scenarios with threat mitigation, drills, and emergency planning.
- Expanded youth engagement through participation in the Hooligan Reading Fair, Bike Rodeo, youth coaching activities, and educational outreach programs.
- Pursued grant funding opportunities to support school safety enhancements, including security improvements, rapid notification systems, and a future School Resource Officer/Youth Relations Officer position.

COMMUNITY ENGAGEMENT AND REGIONAL PARTNERSHIPS

- Expanded community-oriented policing initiatives through public education programs covering drug awareness, fraud prevention, firearms safety, and business security.
- Strengthened regional partnerships through regular coordination with Southeast Alaska law enforcement agencies, the Alaska State Troopers, District Attorney's Office, U.S. Coast Guard, and other public safety partners.
- Increased cooperative enforcement efforts with neighboring agencies, including shared staffing during major community events.

TECHNOLOGY AND MODERNIZATION

- Established in-house telecommunicator training capabilities with all Corrections Officers/Dispatchers completing basic telecommunicator training.
- Continued implementation of Emergency Medical Dispatch certification to improve emergency response and pre-arrival medical instructions.
- Expanded officer training in defensive tactics, firearms, narcotics investigations, active shooter response, search and seizure law, and other critical public safety disciplines.
- Supervisory staff have attended leadership training through nationally recognized programs, improving management and decision-making within the department.

PUBLIC SAFETY AND ENFORCEMENT

- Successfully conducted major multi-agency narcotics enforcement operations resulting in the arrest of four drug traffickers, including the disruption of a significant methamphetamine trafficking operation.
- Continued proactive enforcement efforts addressing impaired driving, domestic violence, and other community safety concerns through strategic, intelligence-led policing.

TRANSPARENCY AND PUBLIC TRUST

- Enhanced public communication through local media, social media platforms, and community presentations to improve transparency and strengthen relationships between the department and the community.

Level of Service & Budget Impact

The Wrangell Police Department provides 24-hour law enforcement, emergency dispatch, corrections, and public safety services to the community. Current staffing and budget resources support existing service levels while allowing continued investment in training, technology modernization, and professional development.

The department continues to modernize operations through upgraded technology systems, improved emergency communications capabilities, and enhanced partnerships with local, state, and federal agencies. Future service demands, regulatory requirements, and technological advancements may require additional operational and staffing resources to maintain service levels and support community growth.

Department Goals

- **Professional Excellence:** Continue progress toward accreditation through the Northwest Accreditation Alliance. Expand leadership development and advanced training opportunities for all personnel.
- **School and Community Safety:** Continue strengthening school safety partnerships and emergency preparedness planning. Continue to expand community outreach and public education programs.
- **Technology and Modernization:** Complete implementation of the new RMS, CAD, and evidence management systems. Continue migration toward CJIS-compliant cloud-based technology infrastructure. Expand Emergency Medical Dispatch capabilities and support integrated Fire and EMS communications.
- **Public Safety:** Continue proactive enforcement efforts targeting drug trafficking, impaired driving, domestic violence, and other priority public safety concerns. Strengthen regional law enforcement partnerships and cooperative operations.

Peformance Metrics

- Response times for law enforcement and emergency dispatch services.
- Crime clearance and case resolution rates.
- Training and certification completion for Police, Corrections, and Dispatch personnel.
- Community engagement and public education activities completed.
- School safety training and preparedness initiatives.
- Technology modernization milestones achieved.
- Multi-agency operations and cooperative enforcement activities conducted.
- Recruiting, training, and retaining qualified Police, Corrections, and Dispatch personnel remains a continuing challenge nationwide and locally.

Trends & Future Challenges

- Maintaining secure, reliable, and CJIS-compliant technology systems requires ongoing investment and planning.
- Evolving criminal activity, increasing public expectations, and expanding community needs require continued adaptation and proactive policing strategies.
- Maintaining and improving school safety capabilities remains a long-term priority requiring ongoing collaboration, planning, and training.
- Strengthening partnerships with neighboring jurisdictions and public safety agencies will continue to improve emergency response and investigative capabilities.

Personnel

Gene Meek	Police Chief
Damon Roher	Police Sergeant
Jayme Howell	Administrative Assistant
Garret Gablehouse	Police Officer
Kyler Clyburn	Police Officer
Matt Nore	Police Officer
Seyon Williams	Police Officer Recruit
Karen Benedict	Dispatch/Corrections Supervisor
Jared Blackburn	Dispatch/Corrections Officer
Elijah Comstock	Dispatch/Corrections Officer
Chris Blackburn	Dispatch/Corrections Officer
Jordyn Buethe	Dispatch/Corrections Officer

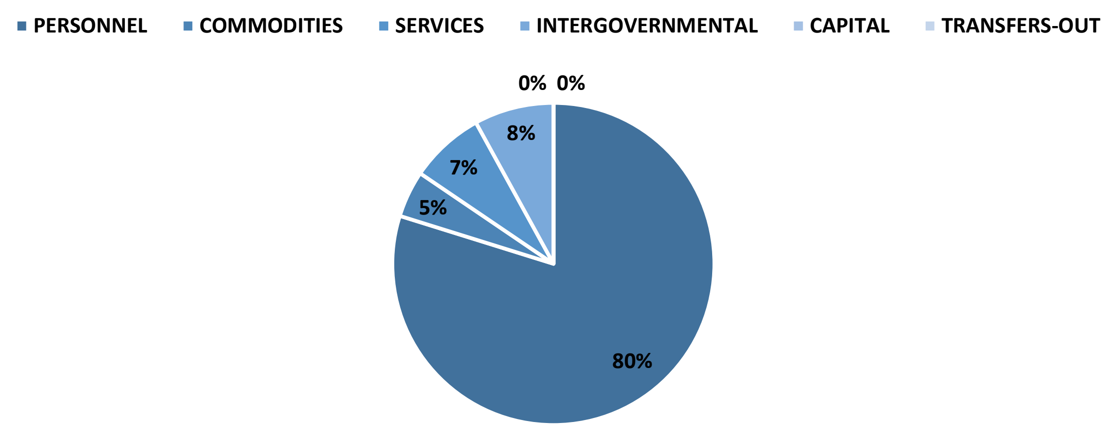
FY 2025: 14.0 FTE **FY 2026: 14.0 FTE** **FY 2027: 12.0 FTE**

CITY AND BOROUGH OF WRANGELL | **GENERAL FUND**
2027 ANNUAL BUDGET | **POLICE DEPARTMENT**
Fund 11000, Dept 013 | **DETAIL OF EXPENDITURES**

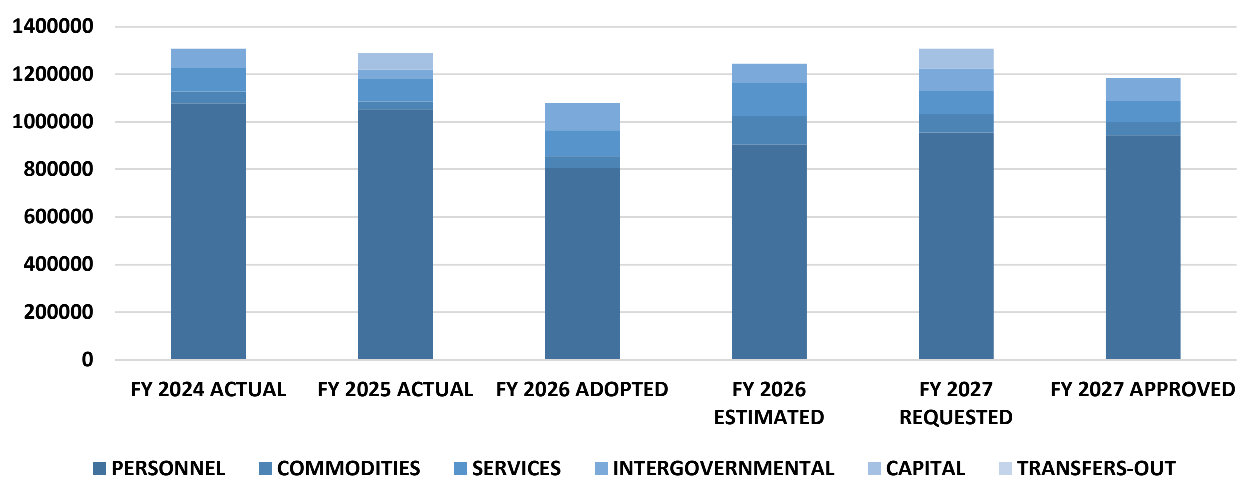
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	1,077,327	1,051,605	804,079	905,265	955,115	944,115
COMMODITIES	48,773	33,538	51,000	119,487	78,400	55,400
SERVICES	99,166	96,600	108,605	139,273	95,658	88,858
INTERGOVERNMENTAL	81,296	37,000	115,693	79,356	94,454	94,454
CAPITAL	-	70,768	-	-	84,000	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	**1,306,562**	**1,289,512**	**1,079,377**	**1,243,381**	**1,307,627**	**1,182,827**

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES



POLICE EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL — **GENERAL FUND**
2027 ANNUAL BUDGET — **POLICE DEPARTMENT**
Fund #11000, Dept #13 — DETAIL OF EXPENDITURES

POLICE GENERAL FUND EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 013 6001	Salaries & Wages	$ 652,018	$ 654,368	$ 495,195	$ 565,253	$ 600,221	$ 600,221
11000 013 6005	Overtime	$ 61,641	$ 43,390	$ 22,008	$ 35,647	$ 29,005	$ 29,005
11000 013 6100	Employer Costs	$ 347,122	$ 334,505	$ 261,876	$ 273,558	$ 284,889	$ 284,889
11000 013 7001	Materials & Supplies	$ 4,766	$ 3,484	$ 3,000	$ 21,682	$ 5,200	$ 5,200
11000 013 7004	Postage & Shipping	$ 585	$ 294	$ 2,000	$ 430	$ 2,000	$ 1,000
11000 013 7008	Non-capital Equipment	$ 12,357	$ 1,633	$ 3,000	$ 1,309	$ 22,500	$ 7,500
11000 013 7009	Equipment Repair & Maintenance	$ -	$ -	$ 1,500	$ 68,583	$ 1,500	$ 1,500
11000 013 7010	Vehicle Maintenance	$ 9,150	$ 8,710	$ 10,000	$ 4,857	$ 10,000	$ 10,000
11000 013 7012	Boat Maintenance & Repair	$ 1,502	$ 212	$ 6,000	$ 5,630	$ 9,000	$ 6,000
11000 013 7014	Vehicle Impound Expenses	$ 1,200	$ -	$ 5,000	$ 5,400	$ 3,200	$ 3,200
11000 013 7100	Uniform, Gear & Clothing Allowance	$ 12,283	$ 11,673	$ 13,000	$ 9,746	$ 17,000	$ 13,000
11000 013 7101	Criminal History Records	$ 180	$ 20	$ -	$ 60	$ -	$ -
11000 013 7103	Ammunition & Less Lethal Supplies	$ 6,932	$ 7,532	$ 7,500	$ 1,849	$ 8,000	$ 8,000
11000 013 7104	Special Investigations	$ 1,329	$ 2,103	$ 3,500	$ 1,571	$ 3,500	$ 3,500
11000 013 7105	Animal Control Expenses	$ 415	$ 491	$ 500	$ 153	$ 500	$ 500
11000 013 7502	Phone/Internet	$ 18,431	$ 20,857	$ 19,608	$ 21,351	$ 16,049	$ 16,049
11000 013 7503	Information Technology	$ 10,826	$ 3,325	$ 2,100	$ 28,458	$ 15,800	$ 8,000
11000 013 7505	Travel, Training and Professional Development	$ 16,546	$ 19,342	$ 25,000	$ 30,806	$ 41,000	$ 30,000
11000 013 7506	Publications & Advertising	$ 273	$ 278	$ -	$ -	$ -	$ -
11000 013 7507	Memberships & Dues	$ 375	$ 220	$ -	$ -	$ 1,000	$ 1,000
11000 013 7508	Insurance	$ 67,336	$ 68,322	$ 80,777	$ 80,777	$ 56,110	$ 56,110
11000 013 7509	Bank & Credit Card Fees	$ -	$ 984	$ -	$ 1,903	$ -	$ 1,000
11000 013 7515	Permits, Inspections, Compliance	$ -	$ -	$ -	$ -	$ -	$ -
11000 013 7519	Police Professional Services Contractual	$ -	$ -	$ 2,120	$ 5,000	$ 2,700	$ 2,700
11000 013 7622	Charges from Garage	$ 10,084	$ 9,891	$ 44,693	$ 6,123	$ 43,454	$ 43,454
11000 013 7701	State of Alaska Share of DMV Services	$ 69,741	$ 27,080	$ 70,000	$ 72,886	$ 50,000	$ 50,000
11000 013 7702	State of Alaska Share of Citations	$ 1,471	$ 29	$ 1,000	$ 347	$ 1,000	$ 1,000
11000 013 7900	Capital Expenditures	$ -	$ 70,768	$ -	$ -	$ 84,000	$ -
	TOTAL POLICE DEPARTMENT EXPENDITURES	**$ 1,306,562**	**$ 1,289,512**	**$ 1,079,377**	**$ 1,243,381**	**$ 1,307,627**	**$ 1,182,827**

JUSTIFICATION & EXPLANATION
POLICE DEPARTMENT

GL ACCT	DESCRIPTION		GRANT FUNDED	GENERAL FUND	TOTAL ALLOCATION
6001	**SALARIES & WAGES**				
	Police Chief Salary			$ 137,710	$ 137,710
	Police Sergeant Salary			$ 89,833	$ 89,833
	Police Officer #1 Salary			$ 80,732	$ 80,732
	Police Officer #2 Salary			$ 79,149	$ 79,149
	Police Officer #3 Salary			$ 82,347	$ 82,347
	Police Officer #4 Salary		$ 53,766	$ 17,922	$ 71,688
	Administrative Assistant Salary			$ 58,763	$ 58,763
		TOTAL	**$ 53,766**	**$ 546,455**	**$ 600,221**
6005	**OVERTIME**				
	Police Sergeant (100 hours)			$ 6,453	$ 6,453
	Police Officer #1 (100 hours)			$ 5,800	$ 5,800
	Police Officer #2 (100 hours)			$ 5,686	$ 5,686
	Police Officer #3 (100 hours)			$ 5,916	$ 5,916
	Police Officer #4 (100 hours)		$ 3,862	1,287	$ 5,150
		TOTAL	**$ 3,862**	**$ 25,142**	**$ 29,005**
61XX	**EMPLOYER COSTS**				
	FICA, SBS AND MEDICARE (7.58%)		$ 4,368	$ 43,327	$ 47,695
	STATE OF ALASKA PERS (22%)		$ 12,678	$ 125,752	$ 138,430
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		$ 8,809	$ 89,955	$ 98,764
		TOTAL	**$ 25,855**	**$ 259,034**	**$ 284,889**

JUSTIFICATION & EXPLANATION

POLICE DEPARTMENT

6225 **POLICE RECRUITMENT** - ANNUAL ALLOTMENT FOR POLICE RECRUITMENT EFFORTS

7001 **MATERIALS & SUPPLIES** - VARIOUS CLEANING SUPPLIES & OFFICE SUPPLIES SUCH AS PRINTER PAPER & INK, LETTER HEAD, AND OTHER MISC. SUPPLIES

7004 **POSTAGE & SHIPPING** - COSTS TO MAIL NOTICES & OFFICIAL CORRESPONDENCE

7005 **COMPUTER REPAIR & MAINTENANCE** - ALLOTMENT FOR REPAIR & MAINTENANCE SERVICES TO COMPUTERS AND OTHER MISC. COMPUTER TECHOLOGY

7008 **NON-CAPITAL EQUIPMENT** - ALLOTMENT FOR NEW HANDHELD RADIOS

7009 **EQUIPMENT REPAIR & MAINTENANCE** - ALLOTMENT FOR RADIO REPAIR

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

7012 **BOAT MAINTENANCE & REPAIR** - ANNUAL ALLOTMENT FOR BOAT MAINTENANCE AND FUEL

7014 **VEHICLE IMPOUND EXPENSES** - COSTS FOR TOWING IMPOUNDED VEHICLES AND MAINTAINING VEHICLE IMPOUND LOT

7100 **UNIFORM, GEAR, & CLOTHING ALLOWANCE** - ANNUAL ALLOTMENT FOR EMPLOYEE CLOTHING ALLOWANCES AND MISC. GEAR REPLACEMENT

7101 **CRIMINAL HISTORY RECORDS** - EXPENDITURES RELATED TO PROCESSING FEES FOR CRIMINAL RECORDS

7103 **AMMUNITION** - ANNUAL ALLOTMENT FOR ROUNDS OF AMMUNITION

7104 **SPECIAL INVESTIGATIONS** - ANNUAL ALLOTMENT FOR SPECIAL INVESTIGATION EFFORTS

7105 **ANIMAL CONTROL EXPENSES** - ANNUAL ALLOTMENT FOR UPKEEP OF KENNEL & SUPPLIES SUCH AS FOOD

7502 **PHONE/INTERNET** - COSTS FOR PHONE LINES, INTERNET, AND FAX LINES

7503 **INFORMATION TECHNOLOGY** - COST FOR SERVER UPGRADE PROJECTS

7505 **TRAVEL, TRAINING, AND PROFESSIONAL DEVELOPMENT**- COST FOR PLANE TICKETS, LODGING, AND PER DIEM

7506 **PUBLICATIONS & ADVERTISING** - COST TO PUBLISH ADVERTISEMENTS, MAINLY FOR JOB OPENINGS

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

7508 **INSURANCE** - ALLOTMENT FOR BUILDING & VEHICLE INSURANCE

7513 **TRAINING** - ALLOTMENT FOR TRAINING WITH JUNEAU POLICE DEPARTMENT & POLICE ONLINE TRAINING

7515 **PERMITS, INSPECTIONS, COMPLIANCE** - ALLOTMENT FOR REQUIRED INSPECTIONS & OTHER MISC. COMPLIANCE

7519 **POLICE PROFESSIONAL SERVICES CONTRACTUAL** - ALLOTMENT FOR CONDUCTING BACKGROUND CHECKS, WESTEK SERVICE FOR RECORDER SYSTEM, AND TASER ANNUAL CONTRACT

7622 **CHARGES FROM GARAGE** - ANNUAL ALLOTMENT FOR GARAGE LABOR

7701 **STATE OF ALASKA SHARE OF DMV SERVICES** - THE BOROUGH'S PORTION OF DMV SERVICE EXPENDITURES OWED TO THE STATE

7702 **STATE OF ALASKA SHARE OF CITATIONS** - PORTION OF CITATIONS THAT IS OWED TO THE STATE

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #11000 Dept #014

GENERAL FUND
CORRECTIONS & DISPATCH
DETAIL OF EXPENDITURES

CORRECTIONS & DISPATCH GENERAL FUND EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 014 6001	Salaries & Wages	$ 297,818	$ 269,000	$ 261,890	$ 301,280	$ 296,638	$ 296,638
11000 014 6002	Temporary Wages	$ -	$ 2,182	$ -	$ 10,290	$ -	$ -
11000 014 6005	Overtime	$ 42,216	$ 49,231	$ 17,062	$ 31,460	$ 19,323	$ 19,323
11000 014 6100	Employer Costs	$ 167,720	$ 171,849	$ 165,382	$ 190,342	$ 182,043	$ 182,043
11000 014 7001	Materials & Supplies	$ 1,506	$ 18,007	$ 5,000	$ 9,788	$ 18,800	$ 10,000
11000 014 7106	Prisoner Meals	$ 5,087	$ 6,767	$ 8,000	$ 4,856	$ 8,500	$ 7,000
11000 014 7502	Phone/Internet	$ 522	$ 840	$ 541	$ 817	$ 499	$ 499
11000 014 7503	Information Technology	$ 1,668	$ -	$ 5,500	$ -	$ 13,000	$ 3,000
11000 014 7505	Travel, Training, and Professional Development	$ -	$ 9,418	$ 15,000	$ 6,020	$ 15,000	$ 10,000
TOTAL CORRECTIONS & DISPATCH EXPENDITURES		**$ 516,537**	**$ 527,293**	**$ 478,375**	**$ 554,854**	**$ 553,804**	**$ 528,504**

JUSTIFICATION & EXPLANATION
CORRECTIONS & DISPATCH

GL ACCT	DESCRIPTION		
6001	**SALARIES & WAGES**		
	Corrections Supervisor Salary		$ 67,157
	Corrections Specialist #1 Salary		$ 59,888
	Corrections Specialist #2 Salary		$ 61,086
	Corrections Specialist #3 Salary		$ 53,179
	Corrections Specialist #4 Salary		$ 55,328
		TOTAL	**$ 296,638**
6005	**OVERTIME**		
	Corrections Supervisor		$ 4,824
	Corrections Specialist #1		$ 4,302
	Corrections Specialist #2		$ 4,388
	Corrections Specialist #3		$ 3,820
	Corrections Specialist #4		$ 1,987
		TOTAL	**$ 19,323**
61XX	**EMPLOYER COSTS**		
	FICA, SBS AND MEDICARE (7.58%)		$ 23,950
	STATE OF ALASKA PERS (22%)		$ 69,511
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		$ 88,582
		TOTAL	**$ 182,043**

7001 **MATERIALS & SUPPLIES** - ALLOTMENT FOR OFFICE SUPPLIES SUCH AS PRINTER PAPER, PRINTER INK, PENS, AND OTHER MISC. SUPPLIES
7106 **PRISONER MEALS** - ANNUAL ALLOTMENT FOR MEALS PRISONERS IN WRANGELL JAIL
7502 **PHONE/INTERNET** - COST OF PHONE LAND LINE, INTERNET SERVICE, AND FAX LINE
7503 **INFORMATION TECHNOLOGY** - COST FOR SERVER SUPPORT & OTHER MISC. TECH SERVICES
7505 **TRAVEL, TRAINING AND PROFESSIONAL DEVELOPMENT** - ALLOTMENT FOR TRAVEL FOR MISC. TRAININGS

CITY AND BOROUGH OF WRANGELL | **GENERAL FUND**
2027 ANNUAL BUDGET | **PUBLIC SAFETY BUIDLING**
Fund #11000 Dept #015 | DETAIL OF EXPENDITURES

PUBLIC SAFETY BUIDLING GENERAL FUND EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 015 7001	Materials & Supplies	$ -	$ 574	$ -	$ 8	$ -	$ -
11000 015 7002	Facility Repair & Maintenance	$ 22,237	$ 22,984	$ 11,100	$ 17,156	$ 11,100	$ 7,900
11000 015 7003	Custodial Supplies	$ 908	$ 15	$ 1,500	$ -	$ 1,000	$ -
11000 015 7017	Heating Fuel	$ -	$ -	$ -	$ -	$ -	$ -
11000 015 7501	Utilities	$ 74,805	$ 78,612	$ 73,523	$ 80,414	$ 79,890	$ 79,890
11000 015 7502	Phone/Internet	$ 3,283	$ 4,009	$ 5,229	$ 3,721	$ 506	$ 506
11000 015 7508	Insurance	$ 20,429	$ 20,429	$ 22,995	$ 22,995	$ 26,003	$ 26,003
11000 015 7519	Professional/Contractual Services	$ -	$ 383	$ -	$ 137	$ -	$ -
11000 015 7621	Public Works Labor Charges	$ -	$ -	$ 11,557	$ -	$ 4,307	$ 4,307
11000 015 7629	Charges from Facilties Maintenance	$ 55,930	$ 35,472	$ 108,954	$ 108,954	$ 107,884	$ 107,884
11000 015 7900	Capital Expenditures	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL PSB EXPENDITURES	**$ 177,592**	**$ 162,479**	**$ 234,857**	**$ 233,385**	**$ 230,691**	**$ 226,491**

JUSTIFICATION & EXPLANATION
PUBLIC SAFETY BUILDING

GL ACCT	DESCRIPTION
7001	**MATERIALS & SUPPLIES** - VARIOUS MAINTENANCE SUPPLIES
7002	**FACILITY REPAIR & MAINTENANCE** - COSTS FOR FIRE SUPPRESSION SYSTEMS INSPECTIONS, PREVENTATIVE & NON-PREVENTATIVE BUILDING MAINTENANCE, AND ELEVATOR INSPECTION
7003	**CUSTODIAL SUPPLIES** - COSTS FOR PAPER GOODS, CLEANING AGENTS, TRASH BAGS, CARPET CLEANING SERVICES, AND OTHER MISC. CUSTODIAL SUPPLIES
7005	**COMPUTER REPAIR & MAINTENANCE** - ALLOTMENT FOR REPAIR & MAINTENANCE SERVICES TO COMPUTERS AND OTHER MISC. COMPUTER TECHOLOGY
7010	**VEHICLE MAINTENANCE** - ANNUAL ALLOTMENT FOR VEHICLE TIRES, OIL CHANGES, AND OTHER MISC. BASIC REPAIRS
7501	**UTILITIES** - ELECTRIC, WATER, SEWER, GARBAGE
7502	**PHONE/INTERNET** - ANNUAL ALLOTMENT FOR CUSTOMS OFFICE INTERNET & PHONE LINE FOR THE ELEVATOR
7508	**INSURANCE** - ALLOTMENT FOR BUILDING INSURANCE
7519	**PROFESSIONAL/CONTRACTUAL SERVICES** - SUPPLEMENTAL ENGINEERING SERVICES FOR OVERHAUL OF PUBLIC SAFETY BUILDING
7621	**PUBLIC WORKS LABOR CHARGES** - ALLOTMENT FOR PUBLIC WORKS LABOR TO MAINTAIN GENERATOR
7629	**CHARGES FROM CAPITAL FACILITIES** - ALLOTMENT FOR CAPITAL FACILITIES MAINTANENCE, CUSTODIAL, AND MANAGEMENT SERVICES

GENERAL FUND | PUBLIC WORKS, STREETS, & CEMETERY DEPARTMENTS

Purpose

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

Key Accomplishments

STREET AND DRAINAGE IMPROVEMENTS

- Completed roadway and concrete repairs throughout the community, including Campbell Drive, Case Avenue, Stikine Avenue, the Wrangell High School area, Shakes Street, Peninsula Street, Front Street, and the City Shop.
- Resurfaced St. Michaels Street and Rilatos Hill while coordinating utility replacement projects.
- Completed resurfacing of the Wilcox/WCA Downtown Parking Lot, Reliance Harbor/Marine Bar Parking Lot, Community Garden, KSTK Tower and Reid Street Parking Lot.
- Completed ditching and drainage improvements on Shoemaker Loop, Ash Street, Zimovia Avenue, and Graves Street, including culvert replacement.
- Installed illuminated stop signs at the four-way intersection to improve traffic safety.

CEMETERY AND COMMUNITY INFRASTRUCTURE

- Continued providing cemetery maintenance and burial services to the community.
- Installed a welcome sign at the City Dock to enhance community appearance and visitor experience.

CAPITAL PROJECT SUPPORT

- Supported planning and coordination efforts for the McKinnon Street Reconstruction Project.
- Assisted with the Dam and Reservoir Bypass and Stabilization Project, Waterfront Development initiatives, Flume Repair, and Mill Property development activities.
- Supported Alter Top utility installation.

WORKFORCE DEVELOPMENT

- Successfully hired six new employees and provided extensive staff training, including First Aid/CPR, HAZWOPER certification, CDL licensing, and other professional development opportunities.

Level of Service & Budget Impact

The Streets and Cemetery Divisions continue to provide essential maintenance and operational services for Borough roads, drainage systems, rights-of-way, public parking areas, and cemetery facilities. Maintaining current service levels requires ongoing investment in personnel, equipment maintenance, and capital improvement projects while supporting community growth and infrastructure needs.

Department Goals

- **Infrastructure:** Continue community-wide concrete patching and roadway maintenance. Support the McKinnon Street Reconstruction Project. Complete the First Avenue resurfacing project. Continue roadway drainage and ditch maintenance improvements.
- **Equipment:** Continue equipment replacement and preventative maintenance efforts to maintain a reliable equipment inventory.
- **Workforce Development:** Continue training and integrating recently hired staff while providing ongoing professional development opportunities to enhance workplace safety and operational efficiency.

Peformance Metrics

- Completion of scheduled road and drainage maintenance projects.
- Fleet and equipment availability and preventative maintenance completion.
- Completion of planned capital improvement projects.
- Staff recruitment, retention, and training achievements.
- Cemetery service delivery and maintenance standards.
- Emergency response to roadway and infrastructure issues.

Trends & Future Challenges

- Maintaining and rehabilitating aging roadways, drainage systems, municipal fleet, equipment, and public facilities continues to require significant investment.
- Securing sustainable funding for transportation, fleet replacement, and public infrastructure improvements remains a long-term challenge.
- Future development and economic expansion will increase demands on transportation infrastructure, municipal equipment, maintenance activities and cemetery space.
- Recruiting, training, and retaining qualified employees remains essential to maintaining service levels and supporting succession planning.

Personnel

Tom Wetor	Public Works Director
Wade Jack	Public Works Assistant Director
Lorne Cook	Public Works Foreman
Peyton Zgrabik	Administrative Assistant
Bill Grover	Maintenance Specialist II
Tom Gillen	Maintenance Specialist I
Hunter Wiederspohn	Maintenance Specialist I
Sean Gillen	Maintenance Specialist I

FY 2025: 5.0 FTE

FY 2026: 7.0 FTE

FY 2027: 8.0 FTE

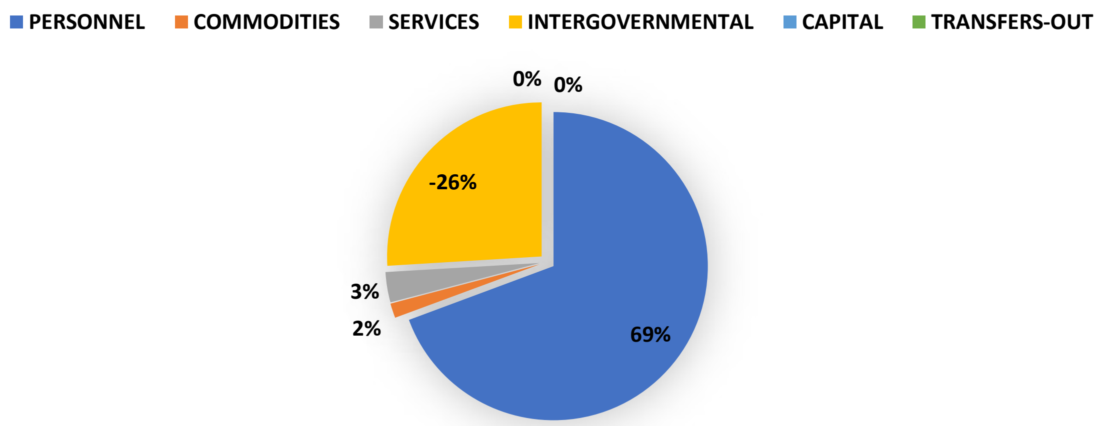
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 11000, Dept 021

GENERAL FUND
PUBLIC WORKS DEPARTMENT
SUMMARY OF EXPENDITURES

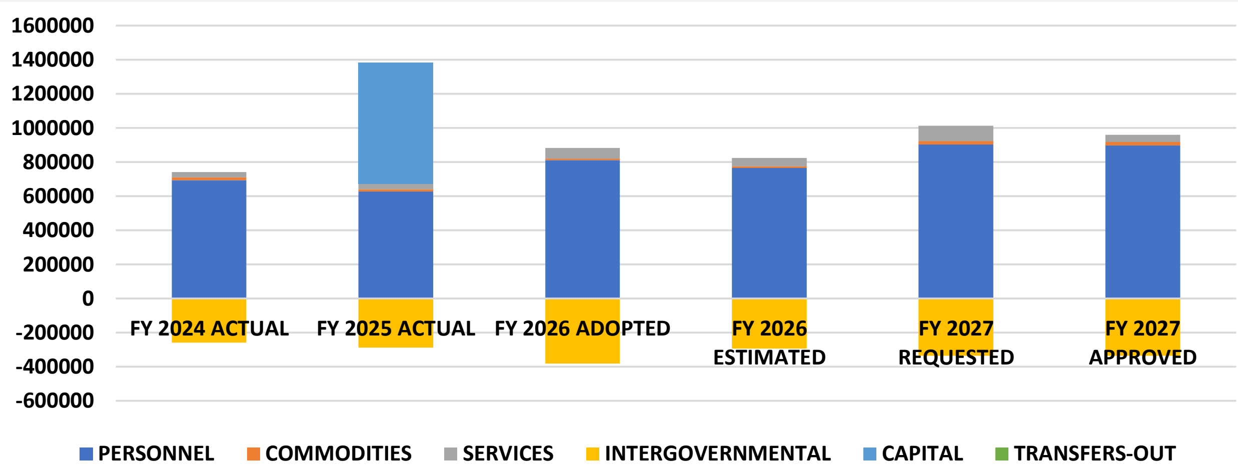
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	693,161	626,422	810,052	764,253	902,236	897,236
COMMODITIES	16,373	13,647	9,950	9,157	19,950	19,950
SERVICES	31,692	32,293	61,258	50,074	90,928	40,928
INTERGOVERNMENTAL	(259,522)	(288,068)	(381,337)	(293,590)	(335,690)	(335,690)
CAPITAL	-	710,238	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	**481,704**	**1,094,533**	**499,923**	**529,895**	**677,424**	**622,424**

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES



PW EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #11000, Dept #021

GENERAL FUND
PUBLIC WORKS DEPARTMENT
DETAIL OF EXPENDITURES

PUBLIC WORKS GENERAL FUND EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 021 6001	Salaries & Wages	$ 391,913	$ 366,354	$ 481,946	$ 520,496	$ 570,885	$ 570,885
11000 021 6002	Temporary Wages	$ -	$ -	$ -	$ -	$ -	$ -
11000 021 6005	Overtime	$ 45,858	$ 22,367	$ 44,628	$ 48,871	$ 44,572	$ 44,572
11000 021 6100	Employer Cost	$ 252,449	$ 234,467	$ 263,478	$ 192,362	$ 266,779	$ 266,779
11000 021 7001	Materials & Supplies	$ 14,769	$ 2,260	$ 3,000	$ 1,702	$ 3,000	$ 3,000
11000 021 7002	Facility Repair & Maintenance	$ 737	$ 10,914	$ 1,500	$ 1,536	$ 10,000	$ 10,000
11000 021 7008	Non-Capital Equipment	$ -	$ -	$ -	$ 3,932	$ -	$ -
11000 021 7010	Vehicle Maintenance	$ -	$ -	$ -	$ -	$ 1,500	$ 1,500
11000 021 7018	Miscellaneous Tools	$ -	$ -	$ 1,200	$ 1,045	$ 1,200	$ 1,200
11000 021 7100	Uniform, Gear & Clothing Allowance	$ 867	$ 473	$ 4,250	$ 941	$ 4,250	$ 4,250
11000 021 7502	Phone/Internet	$ 5,329	$ 8,107	$ 7,800	$ 9,206	$ 8,754	$ 8,754
11000 021 7503	Information Technology	$ 760	$ -	$ -	$ 554	$ 10,000	$ 10,000
11000 021 7505	Travel, Training, and Professional Development	$ 2,941	$ 3,235	$ 20,000	$ 2,524	$ 20,000	$ 15,000
11000 021 7506	Publications & Advertising	$ 140	$ -	$ -	$ 259	$ -	$ -
11000 021 7507	Dues & Subscriptions	$ -	$ -	$ 550	$ -	$ 550	$ 550
11000 021 7508	Insurance	$ 23,038	$ 21,435	$ 26,408	$ 26,408	$ 21,624	$ 21,624
11000 021 7515	Permits, Inspections & Compliance	$ 25	$ -	$ -	$ 7,347	$ -	$ -
11000 021 7519	Professional Services	$ 2,400	$ 2,750	$ 26,500	$ 6,300	$ 50,000	$ -
11000 021 7621	Public Works Labor Charges	$ (263,571)	$ (288,439)	$ (385,236)	$ (297,489)	$ (430,713)	$ (430,713)
11000 021 7622	Charges from Garage	$ -	$ -	$ -	$ -	$ 89,272	$ 89,272
11000 021 7629	Charges from Capital Facilities	$ 4,049	$ 371	$ 3,899	$ 3,899	$ 5,752	$ 5,752
11000 021 7900	Capital Expenditures	$ -	$ 710,238	$ -	$ -	$ -	$ -
	TOTAL PUBLIC WORKS EXPENDITURES	**$ 481,704**	**$ 1,094,533**	**$ 499,923**	**$ 529,895**	**$ 677,424**	**$ 622,424**

JUSTIFICATION & EXPLANATION
PUBLIC WORKS DEPARTMENT

GL ACCT	DESCRIPTION	
6001	**SALARIES & WAGES**	
	Public Works Director Salary	$ 106,619
	Public Works Assistant Director Salary	$ 83,860
	Public Works Foreman Salary	$ 88,652
	Administrative Coordinator	$ 55,164
	Maintenance Specialist II Salary	$ 69,569
	Maintenance Specialist I Salary	$ 60,396
	Maintenance Specialist I Salary	$ 48,574
	Maintenance Specialist II Salary	$ 58,050
	TOTAL	**$ 570,885**

GL ACCT	OVERTIME	OT	ACTING	STANDBY	TOTAL
6005	**OVERTIME**	**OT**	**ACTING**	**STANDBY**	**TOTAL**
	Public Works Foreman OT/Acting/Standby	$ 11,766	$ 5,462	$ 1,800	$ 19,028
	Maintenance Specialist II OT/Standby	$ 5,004	$ -	$ 1,800	$ 6,804
	Maintenance Specialist I OT/Standby	$ 4,592	$ -	$ 1,800	$ 6,392
	Maintenance Specialist I OT/Standby	$ 3,946	$ -	$ 1,800	$ 5,746
	Maintenance Specialist II OT/Acting/Standby	$ 4,803	$ -	$ 1,800	$ 6,603
	TOTAL	$ 30,110	$ 5,462	$ 9,000	**$ 44,572**

JUSTIFICATION & EXPLANATION

PUBLIC WORKS DEPARTMENT CONTINUED

GL ACCT	DESCRIPTION			
61XX	**EMPLOYER COSTS**			
	FICA, SBS AND MEDICARE (7.58%)		$	46,652
	STATE OF ALASKA PERS (22%)		$	139,195
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		$	80,932
		TOTAL	**$**	**266,779**

7001 **MATERIALS & SUPPLIES** - ALLOTMENT FOR OFFICE SUPPLIES, CLEANING SUPPLIES, TAPE MEASURES, THERMOMETERS, WRANGELL CLEANUP DAY SUPPLIES, AND OTHER MISC. EQUIPMENT & SUPPLIES

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

7008 **NON-CAPITAL EQUIPMENT** - ALLOTMENT FOR A FIELD COMPUTER FOR DIRECTOR

7009 **EQUIPMENT REPAIR & MAINTENANCE** - ALLOTMENT FOR MISC. EQUIPMENT REPAIR & MAINTENANCE

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

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

7110 **UNIFORM, GEAR & CLOTHING ALLOWANCE** - ALLOTMENT FOR CLOTHING ALLOWANCE FOR FOUR EMPLOYEES, HIGH VISABILITY RAIN GEAR, AND OTHER MISC. PPE

7502 **PHONE/INTERNET** - ALLOTMENT FOR PHONE LAND LINES, INTERNET SERVICE, AND CELL PHONES FOR CALL OUTS & STANDBY

7505 **TRAVEL, TRAINING AND PROFESSIONAL DEVELOPMENT** - ALLOTMENT FOR STAFF TRAVEL, CDL RENEWAL AND CEU/CERTIFICATION RENEWALS

7506 **PUBLICATIONS & ADVERTISING** - ALLOTMENT FOR MISC. PUBLICATIONS AND JOB ADVERTISEMENTS

7507 **DUES & SUBSCRIPTIONS** - ALLOTMENT FOR SAFETY MEETINGS SERVICES

7508 **INSURANCE** - ALLOTMENT FOR VEHICLE AND BUILDING INSURANCE

7515 **PERMITS, INSPECTIONS & COMPLIANCE** - ALLOTMENT FOR REQUIRED INSPECTIONS & OTHER MISC. COMPLIANCE REQUIREMENTS

7519 **PROFESSIONAL SERVICES** - ALLOTMENT FOR SURVEY WORK AND PRE-EMPLOYMENT/RANDOM DRUG TESTS

7621 **PUBLIC WORKS LABOR CHARGES** - COST OF HOURS LOGGED TO STREET MAINTENANCE BY PUBLIC WORKS

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

7629 **CHARGES FROM CAPITAL FACILITIES** - ALLOTMENT FOR CAPITAL FACILITIES MAINTENANCE, CUSTODIAL, AND MANAGEMENT SERVICES

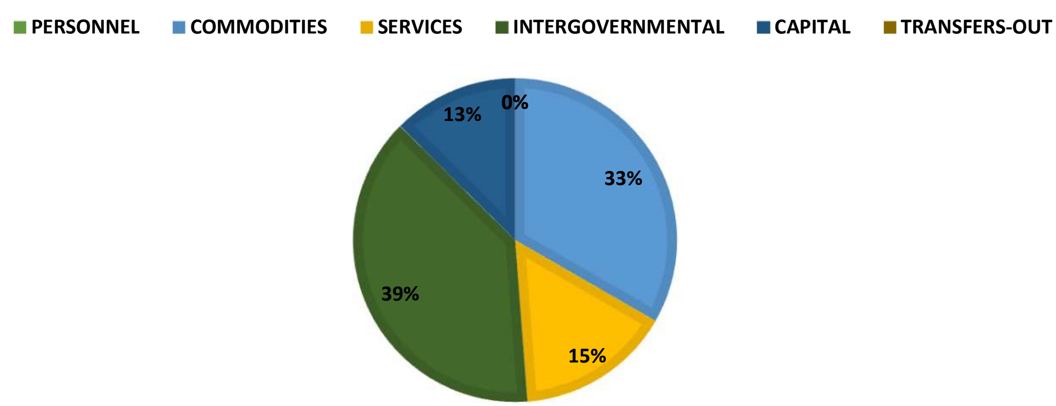
7900 **CAPITAL EXPENDITURES** - OPERATIONAL EQUIPMENT & VEHICLES ABOVE $5,000 THAT ARE CAPITALIZED AND DEPRECIATED OVER A PREDETERMINED USEFUL LIFE

CITY AND BOROUGH OF WRANGELL — **GENERAL FUND**
2027 ANNUAL BUDGET — **STREETS DEPARTMENT**
Fund 11000, Dept 024 — SUMMARY OF EXPENDITURES

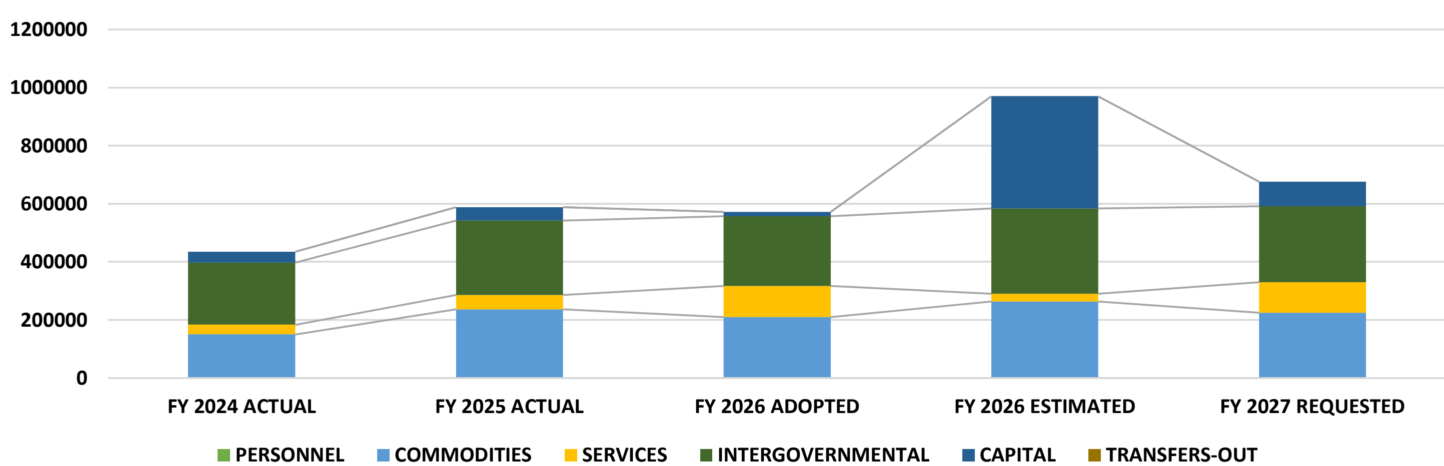
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	-	-	-	-	-	-
COMMODITIES	150,422	236,892	210,500	263,855	225,500	200,500
SERVICES	33,273	50,000	106,649	26,847	104,644	104,644
INTERGOVERNMENTAL	213,714	255,632	240,126	292,711	261,557	261,557
CAPITAL	37,634	46,555	15,000	386,814	85,000	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	**435,044**	**589,080**	**572,275**	**970,228**	**676,701**	**566,701**

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES



STREETS EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL | **GENERAL FUND**
2027 ANNUAL BUDGET | **STREETS DEPARTMENT**
Fund #11000, Dept #024 | DETAIL OF EXPENDITURES

STREETS GENERAL FUND EXPENITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 024 7001	Materials & Supplies	$ 423	$ 12,097	$ 5,000	$ 7,468	$ 5,000	$ 5,000
11000 024 7008	Non-Capital Equipment	$ -	$ -	$ -	$ -	$ -	$ -
11000 024 7009	Equipment Repair & Maintenance	$ -	$ -	$ -	$ 7,618	$ -	$ -
11000 024 7010	Vehicle Maintenance	$ 49,186	$ 135,109	$ 50,000	$ 63,112	$ 75,000	$ 50,000
11000 024 7011	Equipment Rental Expense	$ 7,250	$ -	$ 10,000	$ 438	$ 10,000	$ 10,000
11000 024 7030	Maintenance Materials & Supplies	$ 93,563	$ 89,527	$ 130,500	$ 184,920	$ 130,500	$ 130,500
11000 024 7033	Street Lighting Maintenance	$ -	$ 158	$ 15,000	$ 299	$ 5,000	$ 5,000
11000 024 7501	Utilities	$ 27,131	$ 25,750	$ 31,649	$ 25,203	$ 29,644	$ 29,644
11000 024 7503	Information Technology	$ -	$ -	$ -	$ -	$ -	$ -
11000 024 7519	Professional/Contractual Services	$ 6,142	$ 24,250	$ 75,000	$ 1,644	$ 75,000	$ 75,000
11000 024 7621	Public Works Labor Charges	$ 175,234	$ 207,556	$ 154,094	$ 249,097	$ 172,285	$ 172,285
11000 024 7622	Charges from Garage	$ 38,480	$ 48,076	$ 86,031	$ 43,614	$ 89,272	$ 89,272
11000 024 7629	Charges from Capital Facilities	$ -	$ -	$ -	$ -	$ -	$ -
11000 024 7900	Capital Expenditures	$ 37,634	$ 46,555	$ 15,000	$ 386,814	$ 85,000	$ -
	TOTAL STREETS EXPENDITURES	**$ 435,044**	**589,080**	**$ 572,275**	**$ 970,228**	**$ 676,701**	**$ 566,701**

JUSTIFICATION & EXPLANATION
STREETS DEPARTMENT

GL ACCT	DESCRIPTION
7001	**MATERIALS & SUPPLIES** - VARIOUS MAINTENANCE SUPPLIES
7008	**NON-CAPITAL EQUIPMENT** - ALLOTMENT FOR TOOLS & EQUIPMENT UNDER $5,000
7009	**EQUIPMENT REPAIR & MAINTENANCE** - ALLOTMENT FOR MISC. EQUIPMENT REPAIR & MAINTENANCE
7010	**VEHICLE MAINTENANCE** - ANNUAL ALLOTMENT FOR VEHICLE TIRES, OIL CHANGES, AND OTHER MISC. BASIC REPAIRS
7011	**EQUIPMENT RENTAL EXPENSE** - ALLOTMENT FOR RENTALS OF EXCAVATOR & LOADER AS NEEDED
7030	**MAINTENANCE MATERIALS & SUPPLIES** - ALLOTMENT FOR D1 & OTHER MATERIALS, SANDING & SNOW REMOVAL MATERIALS, MAG CHLORIDE, CULVERT MATERIALS, LOCALLY PURCHASED HARDWARE & TOOLS, PLYWOOD, WIRE MESH, SHOVELS, AND OTHER MISC. MAINTENANCE MATERIALS & SUPPLIES
7033	**STREET LIGHTING** - ESTIMATED ALLOTMENT FOR NEW LED LIGHT FIXTURES TO REPLACE SODIUMS
7501	**UTILITIES** - ELECTRIC, WATER, SEWER, GARBAGE
7505	**TRAVEL, TRAINING AND PROFESSIONAL DEVELOPMENT** - ALLOTMENT FOR TRAINING FOR EQUIPMENT USE AND OTHER MISC. TRAININGS
7519	**PROFESSIONAL/CONTRACTUAL SERVICES -** ALLOTMENT FOR CONTRACTURAL STREET WORK & CRACK SEALING OF FRONT ST. & SHOEMAKER LOOP
7621	**PUBLIC WORKS LABOR CHARGES -** ALLOTMENT FOR PUBLIC WORKS LABOR
7622	**CHARGES FROM GARAGE -** COSTS FOR LABOR FROM GARAGE FOR VEHICLE & EQUIPMENT MAINTENANCE & REPAIR
7629	**CHARGES FROM CAPITAL FACILITIES** - ALLOTMENT FOR CAPITAL FACILITIES MAINTANENCE, CUSTODIAL, AND MANAGEMENT SERVICES
7900	**CAPITAL EXPENDITURES -** OPERATIONAL EQUIPMENT & VEHICLES ABOVE $5,000 THAT ARE CAPITALIZED AND DEPRECIATED OVER A PREDETERMINED USEFUL LIFE

CITY AND BOROUGH OF WRANGELL | **GENERAL FUND**
2027 ANNUAL BUDGET | **CEMETERY DEPARTMENT**
Fund #11000, Dept #026 | DETAIL OF EXPENDITURES

CEMETERY GENERAL FUND REVENUES		**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 ADOPTED**	**FY 2026 ESTIMATED**	**FY 2027 REQUESTED**	**FY 2027 APPROVED**
11000 026 4330	Cemetery Services	$ 3,830	$ 3,027	$ 1,000	$ 3,425	$ 3,000	$ 3,400
11000 026 4335	Cemetery Plot Sales	$ 1,511	$ 1,670	$ 1,000	$ 550	$ 1,000	$ 1,000
	TOTAL CEMETARY REVENUES	**$ 5,341**	**$ 4,697**	**$ 2,000**	**$ 3,975**	**$ 4,000**	**$ 4,400**
CEMETERY GENERAL FUND EXPENDITURES							
11000 026 7001	Materials & Supplies	$ 11	$ 198	$ 2,500	$ 165	$ 2,500	$ 2,500
11000 026 7621	Public Works Labor Charges	$ 3,057	$ -	$ 3,852	$ -	$ 4,307	$ 4,307
11000 026 7629	Charges from Capital Facilities	$ -	$ 1,391	$ -	$ -	$ -	$ -
11000 026 7900	Capital Expenditures	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000
	TOTAL CEMETERY EXPENDITURES	**$ 3,068**	**$ 1,589**	**$ 6,352**	**$ 165**	**$ 11,807**	**$ 11,807**
	Total Cemetery Revenues	$ 5,341	$ 4,697	$ 2,000	$ 3,975	$ 4,000	$ 4,400
	Total Cemetery Expenditures	$ (3,068)	$ (1,589)	$ (6,352)	$ (165)	$ (11,807)	$ (11,807)
	Total Surplus (Deficit)	**$ 2,273**	**$ 3,107**	**$ (4,352)**	**$ 3,810**	**$ (7,807)**	**$ (7,407)**

JUSTIFICATION & EXPLANATION
CEMETERY

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

GENERAL FUND | GARAGE

Purpose

To provide reliable, efficient, and responsive fleet maintenance and equipment support for Borough departments by maintaining and repairing municipal vehicles, heavy equipment, and garage facilities that support daily operations, emergency response, public works services, and community infrastructure needs.

Key Accomplishments

FLEET AND GARAGE OPERATIONS

- Maintained and repaired Borough vehicles and equipment supporting multiple departments and emergency operations.
- Continued equipment procurement and fleet support activities to improve operational reliability and service delivery.
- Completed exterior painting and preservation improvements to the City Garage and Public Works Shop facilities.
- Installed a heater at the City storage shed on Case Avenue.
- Supported equipment readiness for roads, drainage, utilities, cemetery operations, and emergency response.

Level of Service & Budget Impact

The Garage Department provides essential maintenance, repair, and operational support for Borough vehicles and equipment across multiple departments. Maintaining current service levels requires continued investment in fleet replacement, preventative maintenance, parts, tools, facility improvements, and trained personnel. Reliable garage operations reduce downtime, extend equipment life, improve employee safety, and support consistent public service delivery.

Department Goals

- **Fleet and Equipment:** Continue equipment replacement and preventative maintenance efforts to maintain a reliable municipal fleet and equipment inventory. Improve tracking of fleet maintenance, repair history, and equipment condition to support long-term replacement planning. Reduce vehicle and equipment downtime through timely inspections, repairs, and maintenance scheduling.
- **Garage Facilities and Operations:** Maintain and preserve the City Garage and related shop facilities to support safe, efficient operations. Continue improving coordination with other departments to prioritize repairs based on operational need and public service impact.
- **Workforce Development:** Continue training opportunities for garage staff related to safety, equipment maintenance, diagnostics, and operational efficiency.

Personnel

Jake Eastaugh	Lead Fleet Mechanic
Kyle Hommel	Fleet Mechanic

FY 2025: 2.0 FTE   FY 2026: 2.0 FTE   FY 2027: 2.0 FTE

Performance Metrics

- Fleet and equipment availability and preventative maintenance completion.
- Repair turnaround time and reduced vehicle and equipment downtime.
- Completion of equipment replacement and procurement activities.
- Work order, repair tracking, and prioritization.
- Safety and training completion for garage staff.
- Emergency response support for municipal vehicles and equipment.

Trends & Future Challenges

- Maintaining and replacing aging municipal vehicles, heavy equipment, and garage-related tools will continue to require sustained investment.
- Securing sufficient funding for fleet replacement, parts, tools, facility maintenance, and equipment repairs remains a long-term challenge.
- Borough growth, capital projects, emergency response needs, and ongoing infrastructure maintenance will increase demand for reliable fleet and equipment support.
- Recruiting, training, and retaining qualified mechanics remains essential to maintaining service levels, supporting succession planning, and reducing equipment downtime.

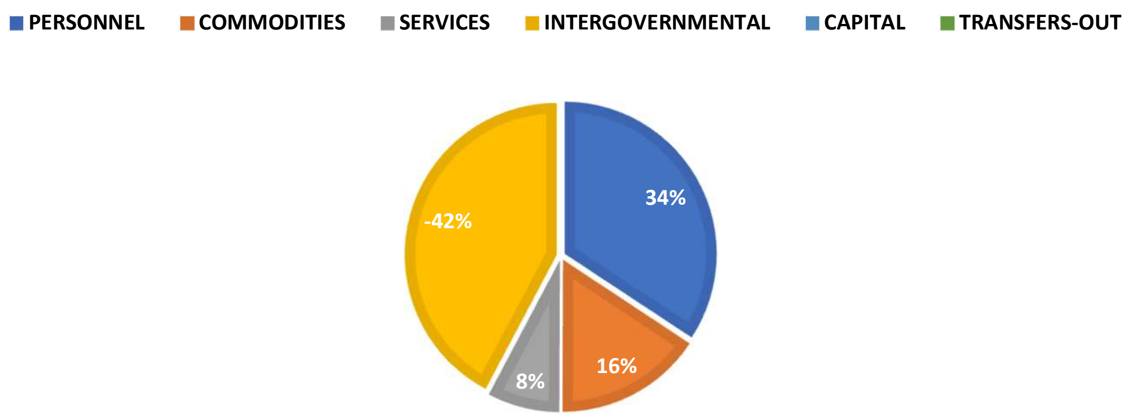
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 11000, Dept 022

GENERAL FUND
GARAGE DEPARTMENT
SUMMARY OF EXPENDITURES

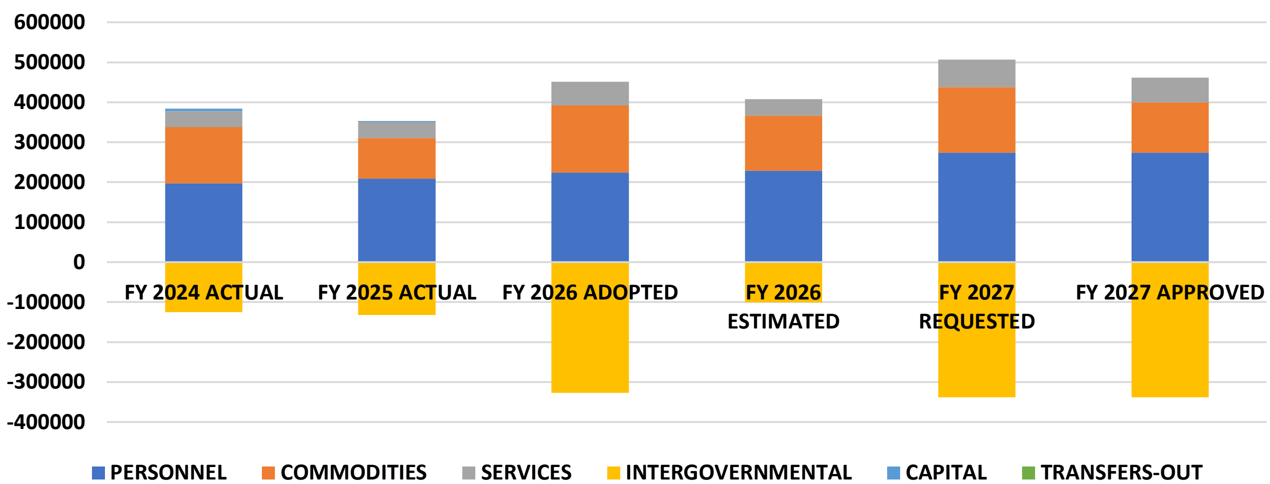
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	197,518	208,640	223,863	228,542	274,086	274,086
COMMODITIES	140,780	102,452	168,400	138,136	164,200	126,200
SERVICES	39,358	40,076	59,246	41,552	68,930	61,430
INTERGOVERNMENTAL	(125,028)	(132,115)	(327,510)	(100,445)	(337,870)	(337,870)
CAPITAL	6,059	2,099	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	**258,686**	**221,152**	**123,999**	**307,785**	**169,346**	**123,846**

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES



GARAGE EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #11000, Dept #022

GENERAL FUND
GARAGE DEPARTMENT
DETAIL OF EXPENDITURES

GARAGE GENERAL FUND EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 022 6001	Salaries & Wages	$ 119,079	$ 123,596	$ 139,191	$ 148,347	$ 165,476	$ 165,476
11000 022 6005	Overtime	$ 5,547	$ 2,815	$ 4,130	$ 1,008	$ 5,931	$ 5,931
11000 022 6100	Employer Costs	$ 73,527	$ 73,419	$ 75,542	$ 79,187	$ 97,679	$ 97,679
11000 022 7001	Materials & Supplies	$ 2,741	$ 4,061	$ 7,200	$ 5,042	$ 7,200	$ 7,200
11000 022 7002	Facility Repair & Maintenance	$ 2,280	$ 384	$ 19,200	$ 4,017	$ 35,000	$ -
11000 022 7010	Vehicle Maintenance	$ 10	$ 1,906	$ 1,500	$ 768	$ 1,500	$ 1,500
11000 022 7015	Fuel - Automotive	$ 123,690	$ 83,027	$ 125,000	$ 103,929	$ 100,000	$ 100,000
11000 022 7017	Fuel - Heating	$ 8,901	$ 10,283	$ 10,000	$ 20,172	$ 15,000	$ 12,000
11000 022 7018	Miscellaneous Tools	$ 3,109	$ 2,087	$ 3,500	$ 3,417	$ 3,500	$ 3,500
11000 022 7100	Clothing & Gear	$ 48	$ 703	$ 2,000	$ 791	$ 2,000	$ 2,000
11000 022 7501	Utilities	$ 23,694	$ 24,723	$ 25,484	$ 25,566	$ 26,298	$ 26,298
11000 022 7502	Phone/Internet	$ 1,475	$ 2,750	$ 2,298	$ 2,866	$ 2,880	$ 2,880
11000 022 7503	Information Technology	$ 4,087	$ 6,968	$ 9,850	$ 1,080	$ 9,850	$ 9,850
11000 022 7505	Travel, Training, and Professional Development	$ (636)	$ 8,810	$ 5,000	$ -	$ 5,000	$ 5,000
11000 022 7507	Membership & Dues	$ 99	$ -	$ -	$ -	$ -	$ -
11000 022 7508	Insurance	$ 4,851	$ 4,284	$ 4,614	$ 4,614	$ 5,402	$ 5,402
11000 022 7515	Health & Safety Permits, Inspections, Compliance	$ 558	$ -	$ 2,000	$ 74	$ 2,000	$ 2,000
11000 022 7519	Professional/Contractual Services	$ 4,594	$ 1,351	$ 15,000	$ 7,352	$ 22,500	$ 15,000
11000 022 7621	Public Works Labor Charges	$ -	$ -	$ 3,852	$ -	$ 4,307	$ 4,307
11000 022 7622	Charges from Garage	$ (125,028)	$ (132,115)	$ (331,362)	$ (100,445)	$ (342,177)	$ (342,177)
11000 022 7629	Charges from Capital Facilities	$ -	$ -	$ -	$ -	$ -	$ -
11000 022 7900	Capital Expenditures	$ 6,059	$ 2,099	$ -	$ -	$ -	$ -
	TOTAL GARAGE EXPENDITURES	**$ 258,686**	**$ 221,152**	**$ 123,999**	**$ 307,785**	**$ 169,346**	**$ 123,846**

JUSTIFICATION & EXPLANATION
GARAGE DEPARTMENT

GL ACCT	DESCRIPTION		
6001	**SALARIES & WAGES**		
	Lead Mechanic Salary		$ 97,272
	Assistant Mechanic Salary		$ 68,205
		TOTAL	**$ 165,476**
6005	**OVERTIME**		
	Lead Mechanic OT		$ 4,461
	Assistant Mechanic OT		$ 1,470
		TOTAL	**$ 5,931**
61XX	**EMPLOYER COSTS**		
	FICA, SBS AND MEDICARE (7.58%)		$ 12,993
	STATE OF ALASKA PERS (22%)		$ 37,710
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		$ 46,977
		TOTAL	**$ 97,679**

JUSTIFICATION & EXPLANATION
GARAGE DEPARTMENT

7001 **MATERIALS & SUPPLIES** - ALLOTMENT FOR OFFICE SUPPLIES, CLEANING SUPPLIES, TAPE MEASURES, THERMOMETERS, WRANGELL CLEAN-UP DAY SUPPLIES, AND OTHER MISC. EQUIPMENT & SUPPLIES

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

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

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

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

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

7100 **UNIFORM, GEAR & CLOTHING ALLOWANCE** - ALLOTMENT FOR CLOTHING ALLOWANCE FOR TWO EMPLOYEES, HIGH VISABILITY RAIN GEAR, AND OTHER MISC. PPE

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

7502 **PHONE/INTERNET** - ALLOTMENT FOR PHONE LAND LINES, INTERNET SERVICE, AND CELL PHONES FOR CALL OUTS & STANDBY

7503 **INFORMATION TECHNOLOGY** - ANNUAL ALLOTMENT FOR TECHNOLOGY SERVICES & SUPPORT

7505 **TRAVEL & TRAINING** - ALLOTMENT FOR STAFF TRAVEL AND TRAINING COSTS RELATED TO CDL RENEWALS AND CEU/CERTIFICATION RENEWALS

7506 **PUBLICATIONS & ADVERTISING** - ALLOTMENT FOR MISC. PUBLICATIONS AND JOB ADVERTISEMENTS

7507 **DUES & SUBSCRIPTIONS** - ALLOTMENT FOR SAFETY MEETINGS SERVICES

7508 **INSURANCE** - ALLOTMENT FOR VEHICLE AND BUILDING INSURANCE

7515 **PERMITS, INSPECTIONS & COMPLIANCE** - ALLOTMENT FOR REQUIRED INSPECTIONS & OTHER MISC. COMPLIANCE REQUIREMENTS

7519 **PROFESSIONAL SERVICES** - ALLOTMENT FOR SURVEY WORK AND PRE-EMPLOYMENT/RANDOM DRUG TESTS

7621 **PUBLIC WORKS LABOR CHARGES** - COST OF HOURS LOGGED TO STREET MAINTENANCE BY PUBLIC WORKS

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

7629 **CHARGES FROM CAPITAL FACILITIES** - ALLOTMENT FOR CAPITAL FACILITIES MAINTENANCE, CUSTODIAL, AND MANAGEMENT SERVICES

GENERAL FUND | FACILITY MAINTENENCE DEPARTMENT

Purpose

The Facility Maintenance Department ensures the safe, reliable, and efficient operation of City and Borough facilities through preventative maintenance, infrastructure improvements, emergency preparedness, and long-term asset stewardship. The department works collaboratively with Borough departments, Wrangell Public Schools, local contractors, and community partners to preserve public assets, improve facility performance, and address critical maintenance needs resulting from aging infrastructure and deferred maintenance while maximizing the useful life of Borough assets.

Key Accomplishments

ASSET MANAGEMENT & PREVENTIVE MAINTENANCE

- Continued implementation and staff training of the Asset Essentials maintenance management system, improving preventative maintenance scheduling, work order tracking, project management, accountability, and long-term capital planning across Borough facilities.
- Expanded preventative maintenance efforts through regular inspections, HVAC servicing, boiler maintenance, safety reviews, winterization activities, and facility condition assessments, reducing emergency repairs and improving operational reliability.

DEFERRED MAINTENANCE & FACILITY IMPROVEMENTS

- Continued systematic efforts to address decades of deferred maintenance across Borough facilities, with significant improvements completed at the Nolan Center, Public Safety Building, Community Center, City Hall, Library, Public Works, Wastewater Treatment Plant, and other critical facilities.
- Completed City Hall Phase I renovations, including insulation upgrades, drywall replacement, trim improvements, painting, accessibility enhancements, exterior repairs, and installation of a new public service counter.
- Completed the Phase I Assembly Chambers lighting project, improving visibility, functionality, and energy efficiency in a key public meeting space.
- Installed upgraded lighting in the Community Center basement, enhancing safety, storage capacity, workspace functionality, and access to Borough archives and maintenance equipment.

BUILDING SYSTEMS AND INFRASTUCTURE

- Initiated a comprehensive HVAC assessment and repair effort at the Nolan Center, identifying critical deficiencies, establishing maintenance priorities, and completing targeted repairs to improve building performance and occupant comfort.
- Partnered with local contractors to conduct comprehensive facility assessments, identifying long-term priorities for HVAC, plumbing, electrical, life safety, accessibility, and code compliance improvements throughout Borough facilities.
- Supported lighting upgrades, repairs, inspections, and preventative maintenance initiatives at Public Works, the Wastewater Treatment Plant, the Library, and other Borough facilities.

EMERGENCY PREPAREDNESS AND RESILIENCY

- Improved facility resilience through coordinated planning for generator testing, emergency power response, boiler maintenance, and interdepartmental emergency preparedness exercises involving Public Safety, Wrangell Municipal Light & Power, Facility Maintenance, and local contractors.
- Enhanced building safety through mechanical room cleanouts, archive reorganization, combustible material reduction, storage consolidation, and improved facility organization across multiple Borough properties.

MUNICIPAL ASSET STEWARDSHIP

- Completed a comprehensive cleanup and organization effort at the former 6-Mile Mill Site building, improving safety, accessibility, and readiness for future municipal operations.
- Supported Borough-wide snow response efforts during one of the season's most demanding winters by assisting with snow removal operations and partnering with Wrangell Public Schools to maintain safe access to public facilities.

PARTNERSHIPS AND OPERATIONAL SUPPORT

- Strengthened collaborative relationships with Wrangell Public Schools, Borough departments, local contractors, utility providers, and community partners to maximize available resources and improve project delivery.
- Continued providing day-to-day maintenance, emergency repairs, project management, and technical support for the Borough's growing inventory of public facilities, helping protect critical community assets and extend the useful life of municipal infrastructure.

Level of Service & Budget Impact

The Facility Maintenance Department is responsible for maintaining an expanding inventory of aging Borough facilities while addressing decades of deferred maintenance. Growing maintenance demands, increasing building complexity, and additional emergency preparedness responsibilities continue to place pressure on available staffing and operational resources. Specialized mechanical, HVAC, electrical, roofing, and safety system repairs often require contractor support, increasing operating expenses.

Continued investment in preventative maintenance, facility assessments, maintenance software, staff training, and strategic contractor partnerships is expected to reduce emergency repairs, improve building reliability, and lower long-term capital costs.

Department Goals

- **Asset Management and Preventative Maintenance:** Fully implement and optimize the Asset Essentials maintenance management system across all Borough facilities to improve preventative maintenance scheduling, work order tracking, asset lifecycle management, and long-term capital planning. Expand preventative maintenance programs and formal facility inspection schedules to reduce emergency repairs, improve operational reliability, and extend the useful life of Borough assets.
- **Asset Stewardship:** Continue preserving and protecting Borough facilities through strategic investments, preventative maintenance, and proactive infrastructure management to maximize the useful life of public assets and reduce long-term operating costs.

- **Facility Infrastructure Improvements:** Continue addressing critical HVAC, plumbing, electrical, roofing, building envelope, and mechanical system deficiencies identified through facility assessments and routine inspections. Advance the Nolan Center HVAC assessment, repair, and recommissioning project to improve occupant comfort, energy efficiency, and long-term system reliability. Complete insulation improvements at the Case Avenue storage facility to protect critical Public Works equipment and ensure the recently installed heating system can maintain adequate winter operating temperatures. Replace deteriorating bay doors at the 5-Mile Substation to improve facility security, weather protection, energy efficiency, and operational reliability. Advance Community Center preservation efforts through weatherization improvements, exterior repairs, and phased repainting to protect the facility and reduce future maintenance costs.
- **Emergency Preparedness and Facility Resilience:** Strengthen emergency preparedness by establishing routine generator testing, preventative boiler maintenance, alarm system inspections, and coordinated emergency response planning for critical Borough facilities. Improve facility redundancy and resilience to ensure essential government and emergency services can continue operating during severe weather events and utility disruptions.
- **Long-Term Capital Planning:** Complete comprehensive facility condition assessments and develop long-range capital improvement plans for high-priority Borough facilities, including the Nolan Center, Public Safety Building, Community Center, City Hall, Public Works facilities, Aquatic Center, and other municipal assets. Continue reducing the Borough's deferred maintenance backlog by strategically prioritizing repairs and capital investments based on risk, cost-effectiveness, and operational impact.
- **Safety and Operational Efficiency:** Improve facility organization, storage systems, mechanical room accessibility, inventory management, and safety compliance across Borough facilities. Continue implementing best practices for workplace safety, code compliance, and building operations to reduce risk and improve efficiency.
- **Partnerships and Workforce Development:** Strengthen collaboration with Borough departments, Wrangell Public Schools, local contractors, utility providers, and community partners to maximize available resources and improve project delivery. Continue expanding staff training and professional development opportunities to enhance technical expertise, improve succession planning, and support the growing complexity of municipal facility operations.

Trends & Future Challenges

- The Borough continues to maintain an aging inventory of public facilities, many of which require significant investment to address decades of deferred maintenance and extend their useful life.
- Aging HVAC equipment, roofing systems, plumbing infrastructure, electrical components, boilers, and other critical building systems require increasing maintenance and long-term capital planning to ensure reliable operation.
- Maintaining critical facilities capable of supporting emergency operations remains a priority. Generator reliability, emergency power systems, alarm monitoring, and building redundancy require continued evaluation and investment.
- Modern building automation systems, HVAC controls, alarm systems, energy management technologies, and computerized maintenance management systems continue to increase in complexity, requiring specialized training and technical expertise.
- Increasing construction costs, contractor availability, material prices, specialized equipment expenses, and supply chain challenges continue to impact maintenance activities and capital improvement planning.

Personnel

Jim Early	Facility Maintenance Specialist Lead
Jason Beaty	Facility Maintenance Specialist
Erik Scheib	Facility Maintenance Specialist (*transferred to Parks, Recreation, & Grounds in May)*

FY 2025: 4.0 FTE **FY 2026: 3.0 FTE** **FY 2027: 3.0 FTE**

Peformance Metrics

- Track preventative maintenance completion rates, scheduled inspections, and work order response times through the Asset Essentials maintenance management system.
- Measure reductions in deferred maintenance through completion of prioritized repairs and capital improvement projects.
- Monitor facility system reliability, including HVAC, plumbing, electrical, mechanical, and life safety systems, to identify trends and reduce emergency failures.
- Track emergency repair frequency and equipment downtime to evaluate the effectiveness of preventative maintenance efforts.
- Monitor completion of planned facility improvement projects, infrastructure upgrades, and long-term capital planning initiatives.
- Evaluate implementation of facility assessment recommendations and progress toward addressing identified deficiencies.
- Track completion of generator testing, boiler maintenance, alarm system inspections, emergency power readiness, and other facility resilience initiatives.
- Monitor completion of scheduled safety inspections, code compliance activities, and winterization efforts.
- Measure improvements in facility organization, inventory management, mechanical room accessibility, storage optimization, and workspace safety.
- Track contractor coordination, project completion timelines, and collaborative initiatives with Borough departments, Wrangell Public Schools, and community partners.
- Report annual progress toward departmental goals, preventative maintenance objectives, deferred maintenance reduction, and long-term asset management initiatives.
- Monitor staff training and professional development activities to ensure the department maintains the technical expertise necessary to support increasingly complex building systems.

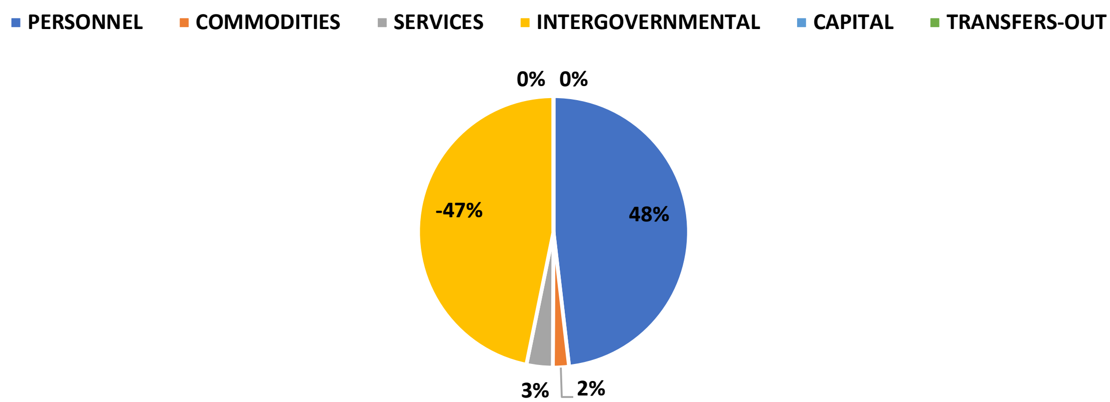
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 11000, Dept 029

GENERAL FUND
FACILITIES MAINTENANCE DEPARTMENT
SUMMARY OF EXPENDITURES

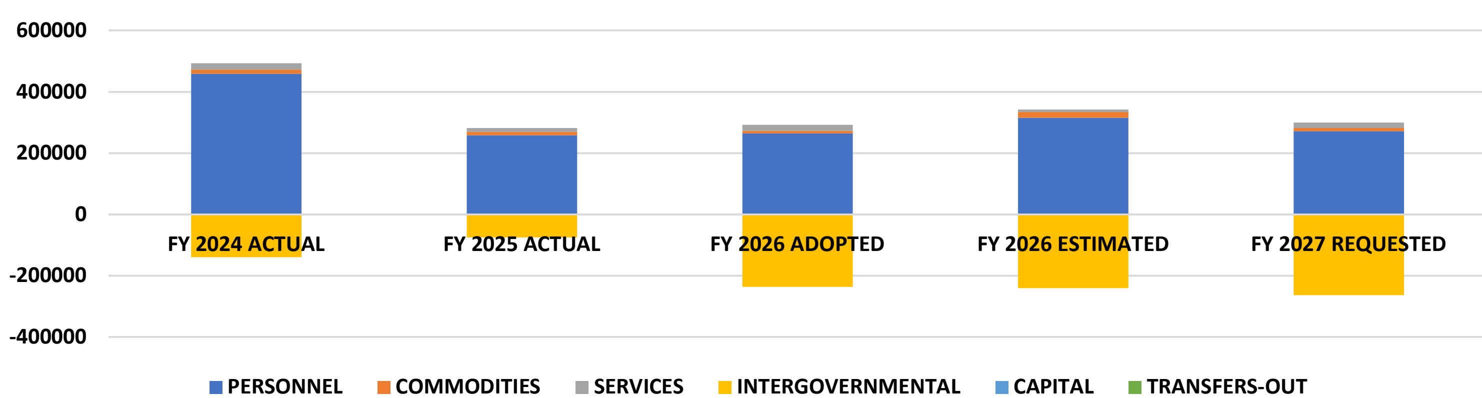
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	459,370	258,574	264,290	314,521	271,143	271,143
COMMODITIES	12,696	10,934	8,000	19,709	10,750	10,750
SERVICES	21,904	11,853	20,163	7,829	17,659	17,659
INTERGOVERNMENTAL	(139,149)	(74,386)	(236,619)	(240,590)	(263,107)	(263,107)
CAPITAL	-	-	-	-	-	25,000
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	**354,821**	**206,974**	**55,833**	**101,470**	**36,445**	**61,445**

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES



CAPITAL FACILITIES EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL — **GENERAL FUND**
2027 ANNUAL BUDGET — **FACILITIES MAINTENANCE DEPARTMENT**
Fund #11000, Dept #29 — DETAIL OF EXPENDITURES

FACILTIES MAINTENANCE GENERAL FUND EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 029 6001	Salaries & Wages	$ 286,710	$ 168,115	$ 172,825	$ 210,517	$ 176,691	$ 176,691
11000 029 6005	Overtime	$ 3,503	$ 4,482	$ 3,646	$ 2,331	$ 3,725	$ 3,725
11000 029 61XX	Employer Costs	$ 160,838	$ 85,747	$ 85,818	$ 99,523	$ 88,726	$ 88,726
11000 029 7001	Materials & Supplies	$ 5,657	$ 1,870	$ 3,500	$ 2,975	$ 4,000	$ 4,000
11000 029 7002	Facility Repair & Maintenance	$ 2,699	$ 4,272	$ -	$ 2,512	$ -	$ -
11000 029 7008	Non-Capital Equipment	$ 1,492	$ 1,998	$ 1,500	$ 11,660	$ 3,000	$ 3,000
11000 029 7010	Vehicle Maintenance & Repair	$ 2,503	$ 1,753	$ -	$ 1,496	$ -	$ -
11000 029 7017	Fuel	$ -	$ 27	$ -	$ -	$ -	$ -
11000 029 7100	Clothing & Gear	$ 345	$ 1,014	$ 3,000	$ 1,066	$ 3,750	$ 3,750
11000 029 7502	Phone/Internet	$ 4,237	$ 2,761	$ 7,785	$ 2,951	$ 3,467	$ 3,467
11000 029 7503	Information Technology	$ 5,110	$ 2,859	$ 2,500	$ -	$ 2,500	$ 2,500
11000 029 7505	Travel, Training, and Professional Development	$ 8,319	$ 230	$ 2,000	$ 2,150	$ 2,000	$ 2,000
11000 029 7506	Publications & Advertising	$ 794	$ -	$ -	$ -	$ -	$ -
11000 029 7508	Insurance	$ 5,915	$ 5,740	$ 4,878	$ 4,878	$ 6,692	$ 6,692
11000 029 7519	Professional Services	$ 5,848	$ 493	$ 5,000	$ -	$ 5,000	$ 5,000
11000 029 7622	Charges from Garage	$ 1,894	$ 4,004	$ 5,533	$ 1,562	$ 6,036	$ 6,036
11000 029 7629	Charges from Capital Facilities	$ (141,043)	$ (78,390)	$ (242,152)	$ (242,152)	$ (269,143)	$ (269,143)
11000 029 7900	Capital Expenditures	$ -	$ -	$ -	$ -	$ -	$ 25,000
	TOTAL CAPITAL FACILITIES EXPENDITURES	**$ 354,821**	**$ 206,974**	**$ 55,833**	**$ 101,470**	**$ 36,445**	**$ 61,445**

JUSTIFICATION & EXPLANATION
FACILITIES MAINTENANCE DEPARTMENT

GL ACCT	DESCRIPTION		
6001	**SALARIES & WAGES**		
	Facilities Custodian Salary		$ 45,742
	Facilities Maintenance Lead Salary		$ 70,688
	Facilities Maintenance Specialist Salary		$ 58,461
	Custodian Vehicle Stipend		$ 1,800
		TOTAL	**$ 176,691**
6005	**OVERTIME**		
	Facilities Maintenance Lead		$ 2,039
	Facilities Maintenance Specialist		$ 1,686
		TOTAL	**$ 3,725**
61XX	**EMPLOYER COSTS**		
	FICA, SBS AND MEDICARE (7.58%)		$ 13,539
	STATE OF ALASKA PERS (22%)		$ 39,296
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		$ 35,892
		TOTAL	**$ 88,726**

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

7002 **FACILITY REPAIR & MAINTENANCE** - ALLOTMENT FOR GEN. MAINTENANCE AND MAINTENANCE ON PEDESTRIAN STAIRWELL CORRIDOR

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

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

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

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

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

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

7502 **PHONE/INTERNET** - ANNUAL ALLOTMENT FOR MOBILE PHONE LINES, LTE SERVICE ON TWO MAINTENANCE TABLETS, OFFICE PHONE SERVICES, AND LONG DISTANCE CALL ESTIMATES

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

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

7506 **PUBLICATIONS & ADVERTISING** - ALLOTMENT FOR MISC. PUBLICATIONS SUCH AS BUILDING CODE INFORMATION, PERMITS AND FOR EMPLOYMENT ADVERTISING

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

7519 **PROFESSIONAL SERVICES** - COSTS FOR ENGINEERING (CONTINGENCY) AND ADDITIONAL CONTRACT PROJECT MANAGEMENT WORK

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

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

GENERAL FUND | CAPITAL PROJECTS DEPARTMENT

Purpose

The Capital Projects Department serves as the architect of Wrangell's physical infrastructure and long-term community development. The department is responsible for the strategic planning, funding, design, and management of major municipal capital improvement projects while balancing fiscal responsibility with the infrastructure needs of current and future generations.

Through development and implementation of the Borough's Capital Improvement Program (CIP), the department coordinates complex infrastructure investments, pursues external funding opportunities, and provides project management oversight to ensure projects are delivered efficiently, transparently, and in alignment with community priorities. The department also administers the Building Official Division and is responsible for the implementation and enforcement of applicable building codes and development standards.

Key Accomplishments

CAPITAL PROJECT DELIVERY

- Advanced the Public Safety Building Renovation Project through the design phase.
- Advanced design efforts for the Wrangell Schools Renovation Program across three school facilities.
- Advanced design for the Swimming Pool Roof Replacement Project.
- Advanced design for the McKinnon Street Rehabilitation Project.
- Advanced the Reservoir Bypass Project through design and planning.
- Supported ongoing improvements to the Water Treatment Plant.
- Completed the Meyers Chuck Harbor Replacement Project.
- Completed the St. Michaels Street Rehabilitation Project.
- Completed the Wrangell High School Elevator Replacement Project.
- Completed Phase I infrastructure improvements for the Alder Top Village subdivision.

GRANT ADMINISTRATION AND EXTERNAL FUNDING

- Secured $6.48 million for the Wrangell Schools Renovation Project.
- Secured $694,000 for the Stikine Middle School Roof Replacement Project.
- Secured $25 million through the USDOT RAISE Program for the Wrangell Harbor Basin Revitalization and Transformation Project.
- Secured $5 million for the Dam Safety and Stabilization Project.
- Secured funding for the East Channel Emergency Access Route.
- Secured Clean Water and Drinking Water State Revolving Fund financing and principal forgiveness for utility improvements associated with the McKinnon Street Project and Wastewater Treatment Plant upgrades.

STRATEGIC PLANNING AND ECONOMIC DEVELOPMENT

- Completed Preliminary Engineering Reports, Environmental Narratives, and grant applications for the Wrangell Economic Revival Initiative, including Deep Water Port Development, Downtown Port Expansion, and the Wrangell Flume Replacement Project.
- Continued development of a long-range capital investment strategy that leverages external funding to maximize local resources.
- Achieved an external funding ratio of approximately 72% for the proposed FY2027 Capital Improvement Program.

Level of Service & Budget Impact

The Capital Projects Department provides project management, grant administration, capital planning, engineering coordination, building code administration, and infrastructure development services for the Borough.

The FY2027 operating budget maintains current staffing and operational resources while continuing the Project Manager position established in FY2025 and replacing the Construction Manager position with a second Project Manager position. This organizational adjustment enhances the Borough's capacity to manage an increasingly complex portfolio of infrastructure projects while maintaining accountability, schedule performance, and fiscal oversight.

Continued investment in project management capacity and external funding acquisition allows the Borough to maximize infrastructure improvements while minimizing the financial burden on local taxpayers.

Department Goals

- **Capital Planning:** Continue development of a comprehensive multi-year Capital Improvement Program and major maintenance strategy. Integrate long-term asset management and lifecycle planning into capital investment decisions.
- **Funding Strategy:** Diversify project funding through grants, loans, bonds, user fees, reserve funds, lease revenues, public-private partnerships, and other innovative financing mechanisms. Continue maximizing external funding opportunities to leverage local investment.
- **Project Delivery:** Deliver capital projects safely, efficiently, and transparently while maintaining effective project controls. Strengthen project management systems and reporting tools.
- **Infrastructure Resilience:** Support long-term investment in critical infrastructure including water, wastewater, transportation, public facilities, ports, and public safety assets. Coordinate with other Borough departments to ensure capital investments align with operational and maintenance needs.

Personnel

Amber Al-Haddad	Capital Projects Director
Mike Howell	Construction Project Manager
VACANT	Construction Project Manager

FY 2025: 3.0 FTE   FY 2026: 2.0 FTE   FY 2027: 3.0 FTE

Trends & Future Challenges

- Capital projects continue to increase in size, regulatory complexity, and technical requirements, requiring multidisciplinary expertise and sophisticated project management practices.
- Competition for state and federal infrastructure funding continues to increase, requiring proactive planning, partnership development, and innovative financing strategies.
- Maintaining and rehabilitating existing infrastructure while planning for future growth remains a critical challenge and long-term priority.
- Managing an expanding capital portfolio requires continued investment in project management expertise and technical capacity.
- Climate impacts, aging infrastructure, and evolving regulatory requirements require continued investment in resilient, sustainable, and adaptable public infrastructure.
- Balancing community growth, infrastructure investment, operational costs, and fiscal responsibility will remain a central focus of the Capital Projects Department.

Peformance Metrics

- **Funding Leverage:** External funding secured compared to total project costs and grant application success rate.
- **Project Delivery:** Schedule adherence, budget performance, and project milestones completed.
- **Project Management:** Number of active projects managed, project closeout efficiency, and contract administration performance.
- **Infrastructure Quality:** Asset performance, reliability, and completion of major maintenance priorities.
- **Strategic Alignment:** Capital projects completed that support Borough strategic priorities and progress toward long-term Capital Improvement Plan objectives.
- **Transparency and Accountability:** Public reporting, stakeholder engagement, and timely financial and project status reporting.

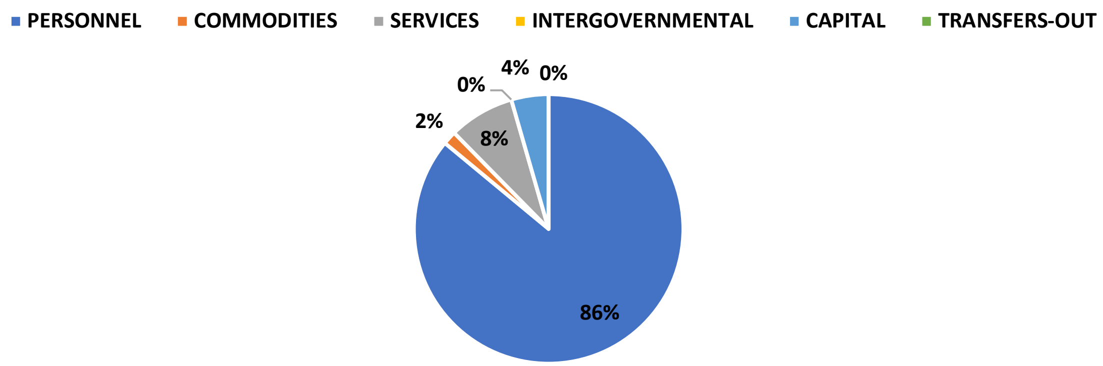
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 11000, Dept 030

GENERAL FUND
CAPITAL PROJECTS DEPARTMENT
SUMMARY OF EXPENDITURES

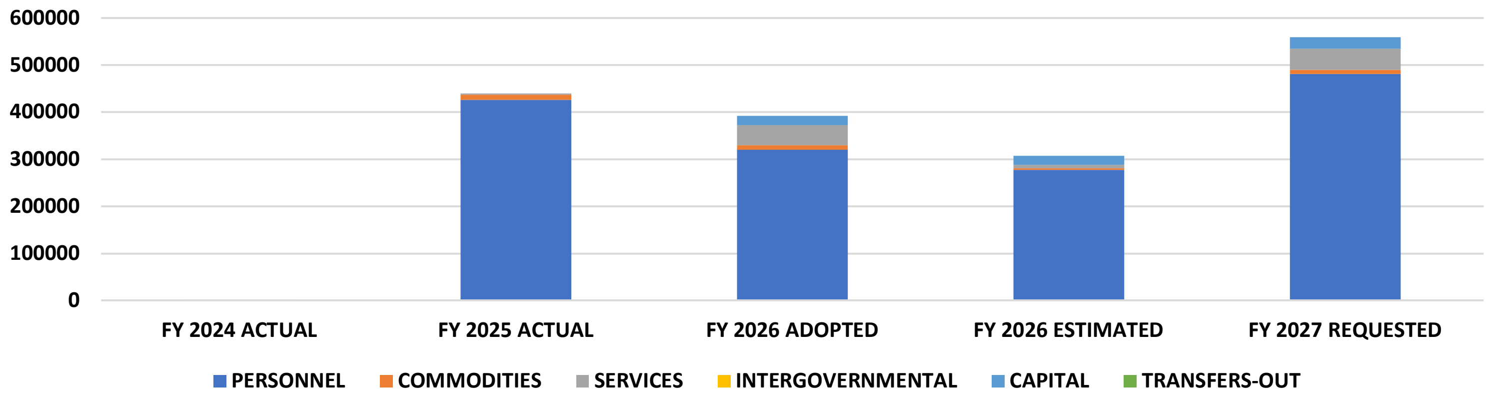
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	2,282	426,081	320,065	277,460	480,954	480,954
COMMODITIES	-	10,554	9,800	3,139	9,150	9,150
SERVICES	-	3,522	42,387	7,643	44,163	21,663
INTERGOVERNMENTAL	-	-	-	-	-	-
CAPITAL	-	-	20,000	18,563	25,000	50,000
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	**2,282**	**440,158**	**392,252**	**306,805**	**559,267**	**561,767**

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES



CAPITAL PROJECTS DEPARTMENT EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL | **GENERAL FUND**
2027 ANNUAL BUDGET | **CAPITAL PROJECTS DEPARTMENT**
Fund #11000, Dept #30 | DETAIL OF EXPENDITURES

CAPITAL PROJECTS GENERAL FUND EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 030 6001	Salaries & Wages	2,282	$ 270,000	$ 213,366	$ 247,590	$ 305,567	$ 305,567
11000 030 6005	Overtime	-	$ -	$ -	$ -	$ -	$ -
11000 030 61XX	Employer Costs	-	$ 146,075	$ 91,699	$ 24,810	$ 156,570	$ 156,570
11000 030 7001	Materials & Supplies	-	$ 4,477	$ 5,500	$ 3,139	$ 5,500	$ 5,500
11000 030 7008	Non-Capital Equipment	-	$ 6,077	$ -	$ -	$ -	$ -
11000 030 7010	Vehicle Maintenance & Repair	-	$ -	$ 3,000	$ -	$ 3,000	$ 3,000
11000 030 7100	Clothing & Gear	-	$ -	$ 1,300	$ -	$ 650	$ 650
11000 030 7502	Phone/Internet	-	$ -	$ 1,560	$ 705	$ 705	$ 705
11000 030 7503	Information Technology	-	$ 3,282	$ 4,173	$ 3,568	$ 4,085	$ 4,085
11000 030 7505	Travel, Training, and Professional Development	-	$ 10,007	$ 15,000	$ 5,060	$ 18,817	$ 18,817
11000 030 7506	Publications & Advertising	-	$ -	$ 4,250	$ 966	$ 4,250	$ 1,750
11000 030 7508	Insurance	-	$ -	$ 2,404	$ 2,404	$ 5,123	$ 5,123
11000 030 7519	Professional Services	-	$ 241	$ 30,000	$ -	$ 30,000	$ 10,000
11000 030 7900	Capital Expenditures	-	$ -	$ 20,000	$ 18,563	$ 25,000	$ 50,000
	TOTAL CAPITAL FACILITIES EXPENDITURES	**$ 2,282**	**$ 440,158**	**$ 392,252**	**$ 306,805**	**$ 559,267**	**$ 561,767**

JUSTIFICATION & EXPLANATION
CAPITAL PROJECTS DEPARTMENT

GL ACCT	DESCRIPTION		
6001	**SALARIES & WAGES**		
	Capital Projects Director Salary	$	127,328
	Senior Project Manager	$	108,798
	Construction Manager I	$	69,441
	TOTAL	**$**	**305,567**
61XX	**EMPLOYER COSTS**		
	FICA, SBS AND MEDICARE (7.58%)	$	23,162
	STATE OF ALASKA PERS (22%)	$	67,225
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	$	66,183
	TOTAL	**$**	**156,570**

7001 **MATERIALS & SUPPLIES** - ALLOTMENT FOR OFFICE SUPPLIES & EXPENDABLE MAINTENANCE MATERIALS

7008 **NON-CAPITAL EQUIPMENT** - ALLOTMENT FOR TOOLS AND EQUIPMENT UNDER $5,000

7010 **VEHICLE MAINTENANCE** - ANNUAL ALLOTMENT FOR MAINTENANCE ON ONE VEHICLE

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

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

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

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

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

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

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

7506 **PUBLICATIONS & ADVERTISING** - ALLOTMENT FOR MISC. PUBLICATIONS SUCH AS BUILDING CODE INFORMATION, PERMITS AND FOR EMPLOYMENT ADVERTISING

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

7519 **PROFESSIONAL SERVICES** - COSTS FOR ENGINEERING (CONTINGENCY) AND ADDITIONAL CONTRACT PROJECT MANAGEMENT WORK

7900 **CAPITAL EXPENDITURES -** OPERATIONAL EQUIPMENT & VEHICLES ABOVE $5,000 THAT ARE CAPITALIZED AND DEPRECIATED OVER A PREDETERMINED USEFUL LIFE; SURVEYING EQUIPMENT

GENERAL FUND | ECONOMIC DEVELOPMENT DEPARTMENT

Purpose

The Economic Development Department advances community growth through strategic planning, land management, economic diversification, infrastructure development, grant administration, housing initiatives, and public engagement. The department supports sustainable economic growth while preserving Wrangell's quality of life, natural resources, and community character.

Key Accomplishments

ECONOMIC DEVELOPMENT AND INFRASTRUCTURE

- Managed the EDA Industry Transformation Coalition and coordinated development of a regional grant application to support long-term economic diversification.
- Submitted a federal Small Shipyard Grant application to support expansion of Wrangell's maritime economy.
- Advanced the Wrangell Shipyard and Homeport Initiative through planning, stakeholder engagement, and project development.
- Continued planning and development efforts for the Deep-Water Port subdivision and industrial waterfront expansion.
- Supported Trust Land Office land exchange negotiations to increase opportunities for future economic development.

HOUSING AND COMMUNITY DEVELOPMENT

- Completed implementation of Alder Top Village and supported continued residential development.
- Advanced Alder Top and Hospital area housing concepts to address workforce and community housing needs.
- Approved the Borough's first Planned Unit Development for the SEARHC campus.
- Completed the Borough's Hazard Mitigation Plan to improve community resilience and long-term planning.

PLANNING AND LAND MANAGEMENT

- Established two Timber Management zoning districts to support responsible natural resource development.
- Processed more than 30 planning, zoning, subdivision, land sale, lease, and permit actions.
- Assumed management responsibilities for Petroglyph Beach permitting and coordination.
- Advanced Phase I of the Community Addressing Project to improve emergency response, navigation, and future development planning.

PARTNERSHIPS AND PUBLIC ENGAGEMENT

- Conducted multiple public presentations and community engagement events to support major Borough initiatives.
- Supported development of the SEAPA Solar Project through lease negotiations and Conditional Use Permit approval.
- Expanded partnerships with state, federal, tribal, educational, and private-sector organizations to advance community and economic development priorities.

Level of Service & Budget Impact

The Economic Development Department continues to provide strategic planning, land management, grant administration, economic development, housing coordination, and community engagement services while supporting major Borough infrastructure and capital projects.

Maintaining current service levels requires continued investment in planning, project development, grant administration, and partnership building. External funding opportunities, strategic collaboration, and proactive project management remain critical tools for advancing community priorities while maximizing available local resources.

Department Goals

- **Maritime Industry Growth:** Advance the Wrangell Shipyard and Homeport Initiative. Continue development of the Deep-Water Port and associated industrial infrastructure. Support maritime workforce development opportunities. Advance implementation of the Waterfront Master Plan.
- **Natural Resource Development:** Continue the Wrangell Timber Initiative. Support value-added wood products manufacturing and forest-sector business recruitment.
- **Community Development:** Complete implementation of the Community Addressing Project. Advance housing expansion initiatives and workforce housing opportunities. Initiate the Comprehensive Plan Update and Land Use Plan development. Continue Entitlement Land development planning and implementation.
- **Business Development:** Support local business expansion and entrepreneurship. Recruit private investment and strategic industry partners. Continue pursuing grant funding and infrastructure investments that strengthen Wrangell's economy.

Personnel

Kate Thomas	Economic Development Director
J.R. Meek	Marketing and Community Development Coordinator

FY 2025: 2.0 FTE | FY 2026: 2.0 FTE | FY 2027: 2.0 FTE

GENERAL FUND

Trends & Future Challenges

- Continued growth in maritime industries, renewable energy, remote work opportunities, and value-added resource development presents significant opportunities for Wrangell's economy.
- Housing availability, affordability, and workforce recruitment remain critical challenges affecting long-term economic growth.
- Aging public infrastructure and transportation reliability continue to influence economic competitiveness and community development.
- Competition for state and federal funding requires proactive planning, strong partnerships, and strategic project development.
- Population trends, construction costs, contractor availability, and changing economic conditions require continued investment in long-term planning and economic resilience.

Peformance Metrics

ECONOMIC GROWTH

- New business licenses issued.
- Jobs created or retained.
- Commercial occupancy rates.
- Private investment commitments.
- Public-private partnership agreements executed.

DEVELOPMENT ACTIVITY

- Planning and zoning actions processed.
- Borough land sales completed.
- Housing units approved or developed.
- Subdivisions and development projects advanced.

PROJECT DELIVERY

- State and federal grant funding secured.
- Shipyard and Deep-Water Port project milestones achieved.
- Community Addressing Project completion.

COMMUNITY ENGAGEMENT

- Public meeting participation.
- Stakeholder partnerships developed.
- Community outreach and engagement activities completed.

COMMUNITY RESILIENCE

- Workforce housing development.
- Population and workforce trends.
- Economic diversification initiatives advanced.

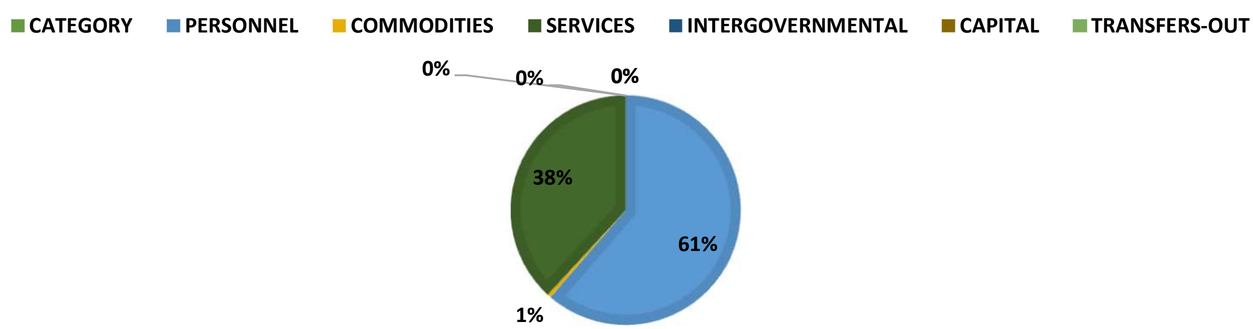
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 11000, Dept 032

GENERAL FUND
ECONOMIC DEVELOPMENT DEPARTMENT
SUMMARY OF EXPENDITURES

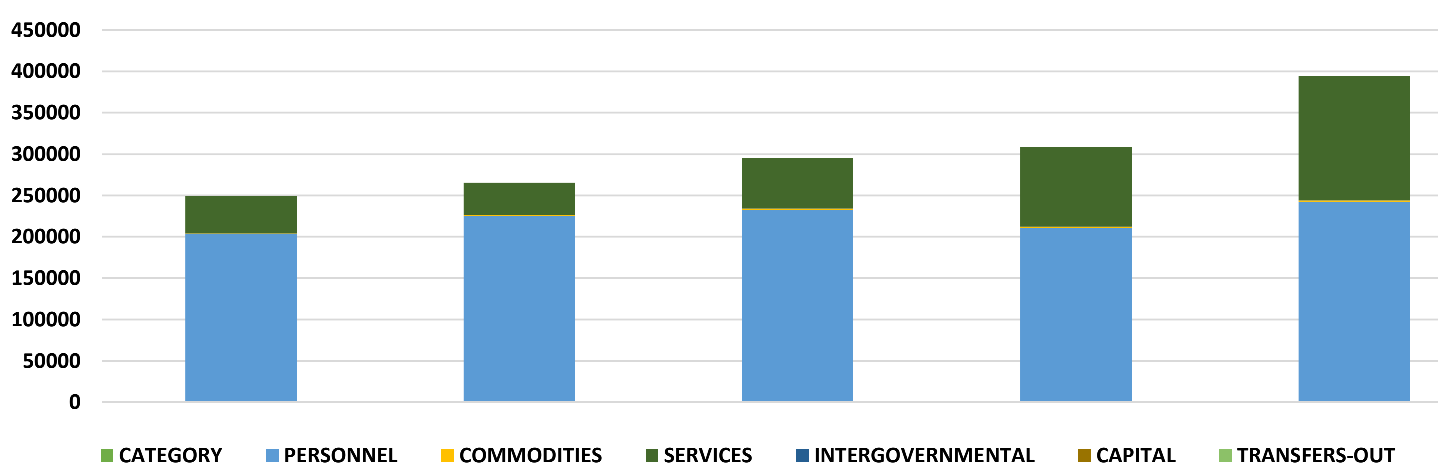
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	203,013	225,513	232,325	210,992	242,263	242,263
COMMODITIES	904	975	2,000	1,364	2,000	2,000
SERVICES	45,217	39,003	60,592	96,097	150,752	137,752
INTERGOVERNMENTAL	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	**249,134**	**265,491**	**294,917**	**308,453**	**395,015**	**382,015**

FY 2027 BUDGET - ALLOCATION OF EXPENDITURES



ECONOMIC DEVELOPMENT EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #11000 Dept #032

GENERAL FUND
ECONOMIC DEVELOPMENT DEPARTMENT
DETAIL OF EXPENDITURES

ECONOMINC DEVELOPMENT GENERAL FUND EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 032 6001	Salaries & Wages	$ 145,976	$ 147,198	$ 155,907	$ 166,866	$ 166,603	$ 166,603
11000 032 6005	Overtime	$ 3,174	$ 1,998	$ -	$ -	$ -	$ -
11000 032 61XX	Employer Costs	$ 54,534	$ 73,116	$ 66,417	$ 37,297	$ 70,160	$ 70,160
11000 032 7001	Materials & Supplies	$ 864	$ 951	$ 1,500	$ 1,364	$ 1,500	$ 1,500
11000 032 7004	Postage & Shipping	$ 40	$ 25	$ 500	$ -	$ 500	$ 500
11000 032 7502	Phone/Internet	$ 705	$ 705	$ 705	$ 764	$ 705	$ 705
11000 032 7503	Information Technology	$ 5,871	$ 2,430	$ 8,390	$ 6,866	$ 8,000	$ 8,000
11000 032 7505	Travel & Training	$ 2,502	$ 5,199	$ 10,000	$ 6,829	$ 5,500	$ 5,500
11000 032 7506	Publications & Advertising	$ 17,789	$ (5,263)	$ 10,000	$ 300	$ 5,000	$ 5,000
11000 032 7507	Memberships & Dues	$ 455	$ 873	$ 1,497	$ 252	$ 1,047	$ 1,047
11000 032 7508	Insurance	$ 1,129	$ -	$ -	$ -	$ -	$ -
11000 032 7519	Professional Services Contractual	$ 19,000	$ 40,408	$ 40,000	$ 87,915	$ 136,000	$ 123,000
11000 032 7570	Tourism Industry Expenses	$ 268	$ (150)	$ -	$ -	$ -	$ -
11000 032 7900	Capital Expenditures	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL EXPENDITURES & TRANSFERS OUT	**$ 249,134**	**$ 267,489**	**$ 294,917**	**$ 308,453**	**$ 395,015**	**$ 382,015**

JUSTIFICATION & EXPLANATION
ECONOMIC DEVELOPMENT

GL ACCT	DESCRIPTION		
6001	**SALARIES & WAGES**		
	Economic Development Director Salary		$ 106,665
	Marketing & Community Development Coordinator Salary		$ 59,938
		TOTAL	**$ 166,603**
61XX	**EMPLOYER COSTS**		
	FICA, SBS AND MEDICARE (7.58%)		$ 12,629
	STATE OF ALASKA PERS (22%)		$ 36,653
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		$ 20,879
		TOTAL	**$ 70,160**

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

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

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

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

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

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

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

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

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

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

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

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #11000, Dept #033

GENERAL FUND
COMMUNITY CONTRIBUTIONS
DETAIL OF EXPENDITURES

COMMUNITY CONTRIBUTIONS		**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 ADOPTED**	**FY 2026 ESTIMATED**	**FY 2027 REQUESTED**	**FY 2027 APPROVED**
11000 033 7507	Memberships & Dues	$ -	$ -	$ -	$ -	$ -	$ -
11000 033 7629	Charges from Capital Facilities	$ -	$ -	$ -	$ -	$ -	$ -
11000 033 7820	Senior Citizen Program Expenditures	$ 13,500	$ -	$ -	$ -	$ -	$ -
11000 033 7822	Contribution to Chamber of Commerce	$ 19,545	$ -	$ -	$ -	$ -	$ -
11000 033 7823	Contribution to Local Radio	$ 10,000	$ -	$ -	$ -	$ -	$ -
11000 033 7826	Contribution to Volunteer Fire Department	$ -	$ -	$ -	$ -	$ -	$ -
11000 033 7829	Wrangell Athletic Club	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL COMMUNITY CONTRIBUTIONS	**$ 43,045**	**-**	**$ -**	**$ -**	**$ -**	**$ -**

All FY 2027 Community Contributions will be provided in the form of in-kind utility assistance.
Non-cash transactions, including the value of in-kind utility assistance, are not reflected as budgeted expenditures.
The FY 2027 budget authorizes up to $14,500 in utility assistance for KSTK, consistent with their funding request.

JUSTIFICATION & EXPLANATION

GL ACCT	**DESCRIPTION**
7507	**MEMBERSHIPS & DUES** - SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATIONS.
7629	**CHARGES FROM CAPITAL FACILITIES** - ALLOTMENT FOR CAPITAL FACILITIES MAINTANENCE, CUSTODIAL, AND MANAGEMENT SERVICES.
7820	**SENIOR CITIZEN PROGRAM EXPENDITURES** - CONTRIBUTION TO HELP FUND MEALS AND OTHER ACTIVITES AND EXPENSES OF RUNNING THE SENIOR CENTER.
7822	**CONTRIBUTION TO CHAMBER OF COMMERCE**- CASH CONTRIBUTION TO THE CHAMBER OF COMMERCE FOR COMMUNITY EVENTS AND PROMOTIONAL ACTIVITES.
7823	**CONTRIBUTION TO LOCAL RADIO**- IN-KIND UTILITY ASSISTANCE PROVIDED TO SUPPORT LOCAL RADIO SERVICES AND COMMUNITY COMMUNICATIONS.

GENERAL FUND | LIBRARY DEPARTMENT

Purpose

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

Key Accomplishments

- Secured more than $180,000 in grant funding, including a two-year, $150,000 Institute of Museum Library Services Native American Enhancement Grant. The funding supported the creation of a Library Programming Coordinator position and expanded the library's capacity to deliver consistent, high-quality community programming.
- Significantly expanded programming opportunities for all ages, increasing the frequency and variety of family, teen, and senior activities while continuing successful initiatives such as Wrangell Kids Club, the Summer Reading Program, the Adult Book Club, and the Winter Reading Program for Grownups.
- Maintained reliable access to physical and digital collections while continuing essential public services, including internet and computer access, printing and scanning, technology assistance, and exam proctoring.
- Completed a facility-wide lighting upgrade, improving energy efficiency, visibility, and the overall functionality of library spaces.
- The Wrangell Public Library continues to serve as a community gathering place that supports literacy, lifelong learning, digital inclusion, and equitable access to information and educational opportunities for residents of all ages.

Level of Service & Budget Impact

The addition of the Programming Coordinator position has strengthened the library's ability to expand services while maintaining core operations. The position supports a more predictable and sustainable programming schedule, reducing strain on existing staff and ensuring timely completion of administrative and operational responsibilities. The library will continue pursuing external funding opportunities to support special projects and service enhancements while minimizing impacts to the operating budget.

In FY26, the library offered 236 programs serving more than 3,800 community participants, a substantial increase from FY25, when 122 programs reached 2,622 participants. This growth was made possible by the addition of a dedicated Library Programming Coordinator position, funded through the IMLS Native American Enhancement Grant awarded in partnership with the Wrangell Cooperative Association. As the position was filled in January, these results reflect only six months of dedicated programming support, demonstrating the immediate impact of the investment and significant potential for continued growth in FY27.

Department Goals

- **Programming:** Expand enhanced program offerings across all age groups. Develop summer day camps and other seasonal and special programs.
- **Collections:** Continue long-term collection development and management projects, including the Alaskana inventory. Refresh adult nonfiction. Optimization of shelf space and collection layout.
- **Funding:** Continue pursuing external funding opportunities to support special projects and target program enhancements.

Personnel

Sarah Scambler	Library Director
Kaitlin Wilson	Library Assistant
Michelle Clark	Library Programming Coordinator

The library also maintains a pool of casual part-time Library Technicians to ensure consistent operating hours and provide coverage when full-time staff are unavailable.

FY 2025: 2.0 FTE FY 2026: 2.0 FTE FY 2027: 3.0 FTE

Peformance Metrics

- Annual library visitation.
- Program attendance.
- Public computer and Wi-Fi usage.
- Physical and digital circulation.
- Collection size and development.
- Patron participation trends.

Data collected through the library automation system and manual counts will be compared annually to evaluate service demand and guide operational planning.

Trends & Future Challenges

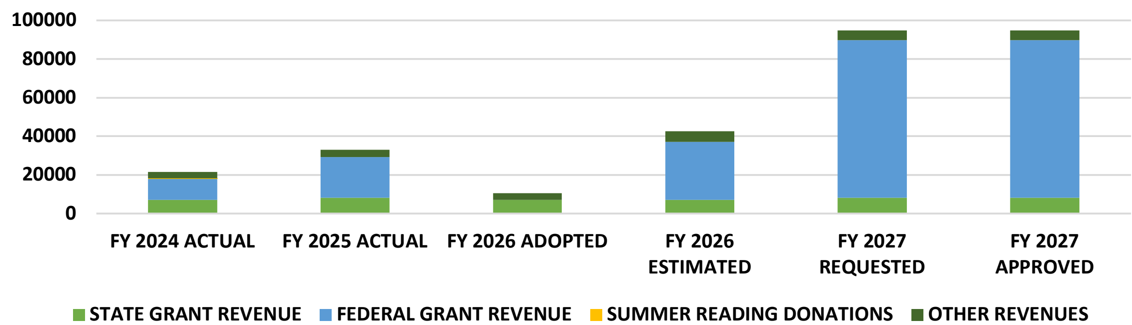
- Patrons increasingly require assistance navigating digital resources and evaluating information.
- Grant-dependent initiatives require long-term planning.
- Inflation affects books, digital resources, and technology increasing pressure on collection development and equipment replacement.
- Increasing demand for eBooks, audiobooks and streaming requires balancing investments alongside maintenance of physical collections.
- Growing programs and collections will require continued optimization of existing facilities as well as storage, seating, and multi-use areas, and long-range consideration of future expansion.

CITY AND BOROUGH OF WRANGELL | **GENERAL FUND**
2027 ANNUAL BUDGET | **LIBRARY DEPARTMENT**
Fund 11000, Dept 034 | SUMMARY OF EXPENDITURES

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
STATE GRANT REVENUE	7,000	8,250	7,000	7,000	8,250	8,250
FEDERAL GRANT REVENUE	11,000	21,000	-	30,000	81,563	81,563
SUMMER READING DONATIONS	275	-	-	-	-	-
OTHER REVENUES	3,251	3,833	3,500	5,657	5,000	5,000
TOTAL REVENUES	**21,526**	**33,083**	**10,500**	**42,657**	**94,813**	**94,813**

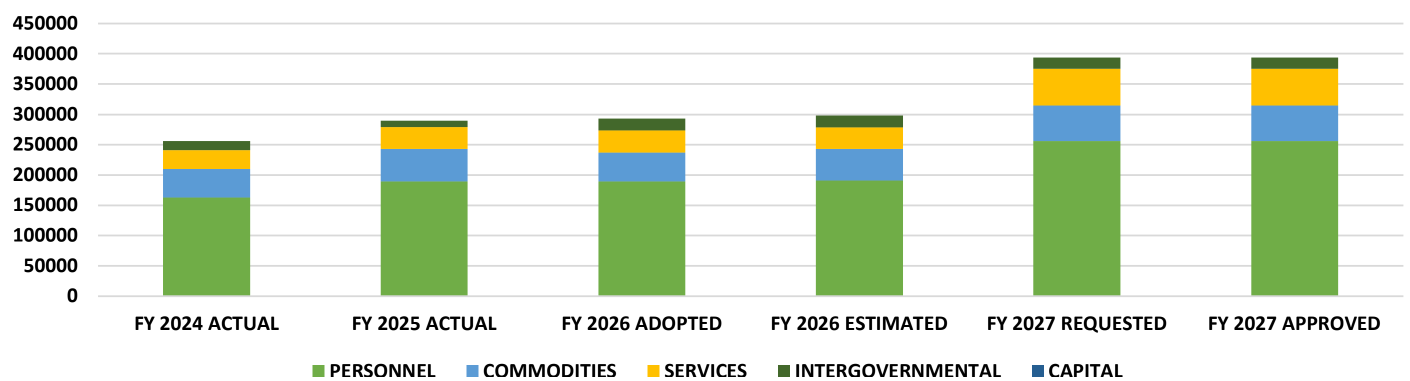
LIBRARY REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PERSONNEL	162,953	189,800	189,357	191,059	255,891	255,891
COMMODITIES	46,885	53,647	47,775	52,049	59,136	59,136
SERVICES	31,095	35,643	36,519	35,318	60,111	60,111
INTERGOVERNMENTAL	14,857	10,485	19,699	19,699	19,082	19,082
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	**255,790**	**289,575**	**293,351**	**298,125**	**394,220**	**394,220**

LIBRARY EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #11000 & 11180 (Library Consolidated)

GENERAL FUND
LIBRARY DEPARTMENT
DETAIL OF REVENUES & EXPENDITURES

LIBRARY GENERAL FUND REVENUES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 034 4590	Library State Grant Revenue	$ 7,000	$ 8,250	$ 7,000	$ 7,000	$ 8,250	$ 8,250
11000 034 4595	Library Miscellaneous Grant Revenue	$ 1,000	$ 11,000	$ -	$ 30,000	$ -	$ -
11000 034 4599	Library Federal Grant Revenue*	$ 10,000	$ 10,000	$ -	$ -	$ 81,563	$ 81,563
11000 034 4604	Miscellaneous Revenue	$ 3,251	$ 3,833	$ 3,500	$ 5,657	$ 5,000	$ 5,000
11180 034 4690	Summer Reading Program Donations	$ 275	$ -	$ -	$ -	$ -	$ -
	TOTAL LIBRARY REVENUES	**$ 21,526**	**33,083**	**$ 10,500**	**$ 42,657**	**$ 94,813**	**$ 94,813**

LIBRARY GENERAL FUND EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11000 034 6001	Salaries & Wages*	$ 96,161	$ 112,292	$ 114,657	$ 124,682	$ 175,389	$ 175,389
11000 034 6002	Temporary Wages	$ 14,260	$ 16,715	$ 19,120	$ 18,270	$ 18,500	$ 18,500
11000 034 6100	Employer Costs*	$ 51,485	$ 58,032	$ 51,181	$ 43,958	$ 54,002	$ 54,002
11000 034 7001	Materials & Supplies*	$ 4,367	$ 5,613	$ 7,800	$ 20,411	$ 20,236	$ 20,236
11000 034 7002	Facility Repair & Maintenance	$ 10,854	$ 12,647	$ 5,000	$ 12,277	$ 6,500	$ 6,500
11000 034 7003	Custodial Supplies	$ 595	$ 618	$ 800	$ 532	$ 800	$ 800
11000 034 7004	Postage & Shipping	$ 1,007	$ 1,047	$ 3,175	$ 1,573	$ 2,500	$ 2,500
11000 034 7008	Non Capital Equipment	$ -	$ 2,341	$ -	$ -	$ -	$ -
11000 034 7120	Library Books	$ 18,287	$ 31,382	$ 31,000	$ 17,257	$ 29,100	$ 29,100
11180 034 7121	Summer Reading Program Expenditures	$ 11,776	$ -	$ -	$ -	$ -	$ -
11000 034 7501	Utilities	$ 9,376	$ 9,555	$ 9,482	$ 9,547	$ 9,738	$ 9,738
11000 034 7502	Phone/Internet	$ 4,011	$ 4,639	$ 4,785	$ 2,288	$ 3,036	$ 3,036
11000 034 7503	Information Technology	$ 8,813	$ 12,446	$ 14,025	$ 12,167	$ 30,175	$ 30,175
11000 034 7505	Travel, Training, and Professional Development*	$ 1,048	$ 2,762	$ 4,400	$ 4,149	$ 8,000	$ 8,000
11000 034 7507	Memberships & Dues	$ 598	$ 736	$ 675	$ 745	$ 745	$ 745
11000 034 7508	Insurance	$ 8,296	$ 8,168	$ 7,552	$ 10,209	$ 8,917	$ 8,917
11000 034 7519	Professional Services Contractual*	$ -	$ 100	$ -	$ 362	$ 7,500	$ 7,500
11000 034 7621	Public Works Labor Charges	$ -	$ -	$ -	$ -	$ -	$ -
11000 034 7629	Charges from Capital Facilities	$ 14,857	$ 10,485	$ 19,699	$ 19,699	$ 19,082	$ 19,082
11000 034 7900	Capital Expenditures	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL LIBRARY EXPENDITURES	**$ 255,790**	**289,575**	**$ 293,351**	**$ 298,125**	**$ 394,220**	**$ 394,220**
	Total Library Revenues	$ 21,526	33,083	$ 10,500	$ 42,657	$ 94,813	$ 94,813
	Total Library Expenditures	$ (255,790)	(289,575)	$ (293,351)	$ (298,125)	$ (394,220)	$ (394,220)
	Total Operating Surplus (Deficit)	**$ (234,264)**	**(256,493)**	**$ (282,851)**	**$ (255,469)**	**$ (299,407)**	**$ (299,407)**

JUSTIFICATION & EXPLANATION
LIBRARY DEPARTMENT

** Items with an asterisk above are impacted by the IMLS Native American Enhancement Grant received. Total grant and budgeted amount for FY27 is $71,409*

ACCT NO.	ACCOUNT DESCRIPTION
4590	**LIBRARY STATE GRANT REVENUE** - GRANT REVENUE RECEIVED FROM THE STATE OF ALASKA OR IS ISSUED FROM THE STATE AND PASSED THROUGH ANOTHER ORGANIZATION; PUBLIC LIBRARY ASSISTANCE GRANT
4595	**LIBRARY MISCELLANEOUS GRANT REVENUE** - ALL OTHER GRANT REVENUE THAT DOES NOT ORIGINATE FROM A FEDERAL OR STATE ENTITY
4599	**LIBRARY FEDERAL GRANT REVENUE** - GRANT REVENUE RECEIVED FROM THE FEDERAL GOVERNMENT OR IS ISSUED FROM A FEDERAL AGENCY AND PASSES THROUGH ANOTHER ORGANIZATION
4604	**MISCELLANEOUS REVENUE** - ALL OTHER REVENUE DERIVED FROM LIBRARY OPERATIONS, INCLUDING BUT NOT LIMITED TO COPIER AND OVERDUE BOOK REVENUE
4690	**SUMMER READING PROGRAM DONATIONS** - DONATIONS RECEIVED FOR THE SUMMER READING PROGRAM
6001	**SALARIES & WAGES**

	GRANT FUNDED	GENERAL FUND	TOTAL ALLOCATION
LIBRARY DIRECTOR		$ 70,964	$ 70,964
LIBRARY ASSISTANT II		$ 49,716	$ 49,716
PROGRAMMING COORDINATOR	$ 54,708		$ 54,708
TOTAL	**$ 54,708**	**$ 120,680**	**$ 175,389**

6100 **EMPLOYER COSTS**

	GRANT FUNDED	GENERAL FUND	TOTAL ALLOCATION
FICA, SBS AND MEDICARE (7.58%)	4,147	9,148	$ 13,294.47
STATE OF ALASKA PERS (22%)	12,036	26,550	$ 38,586
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	672	1,450	$ 2,122
TOTAL	**$ 16,855**	**$ 37,147**	**$ 54,002**

ACCT NO.	ACCOUNT DESCRIPTION
6002	**TEMPORARY WAGES** - ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP **$ 18,500**
7001	**MATERIALS AND SUPPLIES** - OFFICE PRODUCTS SUCH AS COPY PAPER, COMPUTER PAPER, LETTERHEAD, RIBBONS, BOOK COVERS, REPAIR BOOK BINDINGS, PRINTER INK, ETC.
7002	**FACILITY REPAIR & MAINTENANCE** - LABOR & MATERIALS TO MAINTAIN THE BUILDING, FURNACE, LIGHTS, PAINT, WINDOWS, AND DOORS
7003	**CUSTODIAL SUPPLIES** - JANITORIAL RELATED SUPPLIES SUCH AS DISINFECTING SOLUTIONS, TRASH BAGS, ANTIBACTERIAL SOAPS, FACIAL TISSUES, ETC.
7004	**POSTAGE & SHIPPING** - INCLUDES COST OF MAILING INTERLIBRARY LOAN RETURNS, RECYCLED BOOKS, LIBRARY OVERDUE & FINES, LIBRARY EVENT NOTICES, AND OTHER MISC. MAIL FROM THE LIBRARY
7120	**LIBRARY BOOKS** - COSTS FOR BOOKS, NEWSPAPER SUBSCRIPTIONS, AND MAGAZINE SUBSCRIPTIONS
7121	**SUMMER READING PROGRAM AWARDS** - CASH PRIZES FOR SUMMER READING PROGRAM PARTICIPANTS
7501	**UTILITIES** - WATER, GARBAGE, SEWER, AND ELECTRIC HEAT FOR LIBRARY BUILDING
7502	**PHONE/INTERNET** - THE TOTAL AMOUNT OF MONTHLY INTERNET AND PHONE BILLS, FAX LINE, AND DIRECTOR CELL PHONE REIMBURSEMENT
7503	**INFORMATION TECHNOLOGY -** COSTS INCLUDE SERVER SUPPORT, PRINTER & SCANNER SUPPORT, AV ACCESS, SMART SHIELD, ONLINE ACQUISITIONS, ENHANCED CONTENT RENEWAL, SIP COMMUNICATION SOFTWARE, AND KNOWLEDGE IMAGING CENTER SUPPORT
7505	**TRAVEL & TRAINING** - COST OF TRAVEL FOR THE ALASKA LIBRARY CONFERENCE AND ATTENDING OTHER CONTINUING AND PROFESSIONAL EDUCATION EVENTS
7507	**MEMBERSHIPS & DUES** - COSTS OF MEMBERSHIPS & DUES FOR ALASKA LIBRARY ASSOCIATION AND AMERICAN LIBRARY ASSOCIATION
7508	**INSURANCE** - ALLOCATED INSURANCE POLICY EXPENDITURE FOR THE LIBRARY FACILITY
7519	**PROFESSIONAL SERVICES CONTRACTUAL** - ANNUALIZED COST OF JANITORIAL SERVICE FOR THE LIBRARY
7621	**CHARGES FROM PUBLIC WORKS** - COSTS INCURRED BY THE LIBRARY FOR PUBLIC WORKS LABOR
7629	**CHARGES FROM CAPITAL FACILITIES** - STAFF LABOR COSTS FOR CAPITAL FACILITIES
7900	**CAPITAL EQUIPMENT -** CAPITAL EXPENDITURES INCURRED SPECIFIC TO LIBRARY OPERATIONS

Special Revenue Funds

Purpose

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

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

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

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

Special Revenue Funds Presented

Permanent Fund
Nolan Center Fund
Sales Tax Fund
Parks & Recreation Fund
Secure Rural Schools
WPSD Local Contribution Fund
Transient Tax Fund
Commercial Passenger Vessel (CPV) Fund
Marian Glenz Fund
Birdfest Fund
Borough Organization Fund
911 Surcharge Fund
Economic Recovery Fund
Mill Property Development Fund
Debt Service Fund
Construction Fund

SPECIAL REVENUE FUNDS | DESCRIPTIONS

PERMANENT FUND — **FUND #20000**

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

NOLAN CENTER FUND — **FUND #21xxx**

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

SALES TAX FUND — **FUND #22000**

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

PARKS & RECREATION FUND — **FUND #24xxx**

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

SECURE SCHOOLS FUND — **FUND #25xxx**

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

WRANGELL PUBLIC SCHOOL DISTRICT LOCAL CONTRIBUTION FUND — **FUND #26000**

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

TRANSIENT TAX FUND — **FUND #28000**

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

COMMERCIAL PASSENGER VESSEL (CPV) FUND — **FUND #28010**

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

MARIAN GLENZ FUND **FUND #28020**

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

BIRDFEST FUND **FUND #28030**

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

BOROUGH ORGANIZATION FUND **FUND #11110**

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

911 SURCHARGE FUND **FUND #11130**

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

ECONOMIC RECOVERY FUND **FUND #53000**

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

CITY AND BOROUGH OF WRANGELL | **SPECIAL REVENUE TYPE**
2027 ANNUAL BUDGET | **PERMANENT FUND**
Fund 20000 (Permanent Fund Consolidated) | SUMMARY OF REVENUES & EXPENDITURES

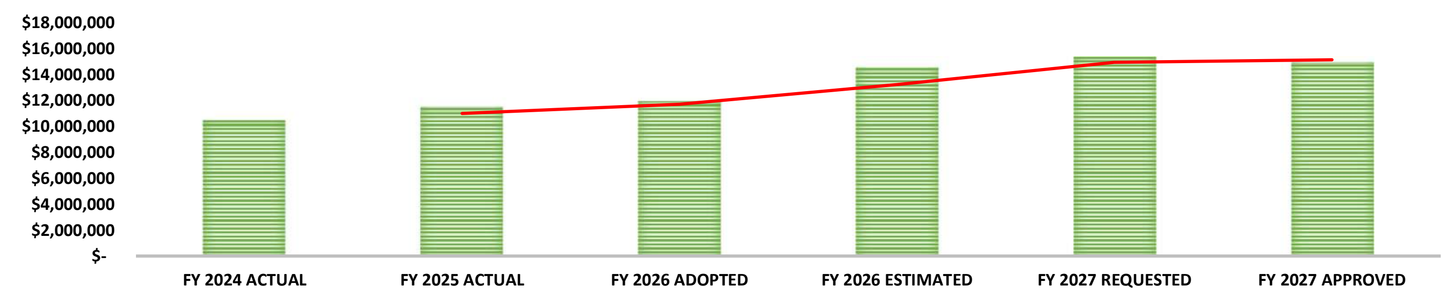
PERMANENT FUND REVENUES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
20000 000 4371	Cold Storage Lease	$ 21,495	$ -	$ 36,239	$ 36,239	$ 36,239	$ 36,239
20000 000 4550	Investment Income (Loss)	$ 912,948	$ 1,015,942	$ 350,000	$ 3,000,000	$ 362,500	$ 362,500
20000 000 4650	Land & Lot Sales (Tidelands)	$ 63,800	$ -	$ 50,000	$ -	$ -	$ -
	TOTAL REVENUES	**$ 998,243**	**$ 1,015,942**	**$ 436,239**	**$ 3,036,239**	**$ 398,739**	**$ 398,739**

PERMANENT FUND EXPENDITURES & TRANSFERS-OUT							
20000 000 8910	Transfer To General Fund	$ -	$ -	$ -	$ -	$ 175,000	$ 175,000
20000 000 8972	Transfer To Water Fund	$ -	$ -	$ -	$ -	$ 250,000	$ 250,000
20000 000 8924	Transfer To Parks & Recreation	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL EXPENDITURES & TRANSFERS-OUT	**$ -**	**$ -**	**$ -**	**$ -**	**$ 425,000**	**$ 425,000**

Special Revenue Fund: Permanent Fund	BEGINNING FUND BALANCE (7/1/20XX)	$ 9,492,682	$ 10,490,925	$ 11,506,867	$ 11,506,867	$ 14,543,106	$ 14,543,106
	CHANGE IN NET POSITION	$ 998,243	$ 1,015,942	$ 436,239	$ 3,036,239	$ 823,739	$ 398,739
	ENDING FUND BALANCE (6/30/XXXX)	**$ 10,490,925**	**$ 11,506,867**	**$ 11,943,106**	**$ 14,543,106**	**$ 15,366,845**	**$ 14,941,845**
APCM Investment Allocation	UNRESTRICTED BALANCE	$ 9,139,943	$ 10,025,056	$ 10,405,117	$ 12,670,299	$ 12,670,299	$ 13,017,690
	RESTRICTED FOR P&R	$ 1,350,982	$ 1,481,811	$ 1,537,988	$ 1,872,807	$ 1,872,807	$ 1,924,155
	TOTAL FUND BALANCE	**$ 10,490,925**	**$ 11,506,867**	**$ 11,943,106**	**$ 14,543,106**	**$ 15,366,845**	**$ 14,941,845**

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

PERMANENT FUND BALANCE BY FISCAL YEAR



JUSTIFICATION & EXPLANATION
PERMANENT FUND

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

SPECIAL REVENUE FUNDS | NOLAN CENTER

Purpose

The Nolan Center and Wrangell Museum preserve and celebrate Wrangell's history, culture, and people while serving as the community's premier civic and cultural gathering place. Through educational programming, tourism, special events, and community partnerships, the Center enhances the quality of life for residents and visitors while supporting local economic development.

Key Accomplishments

RETAIL AND TOURISM GROWTH

- Total summer revenue increased from $144,999.12 to $187,615.11, a 29.4% increase.
- Gift shop and local artisan sales grew from $53,068.12 to $96,796.84, an 82.4% increase.
- Museum tours increased 64% (from $24,770.00 to $40,635.00).
- Walk-in admissions increased 56% (from $17,916.00 to $27,924.00).

COMMUNITY ENGAGEMENT

The Nolan Center remains a vibrant community hub by hosting signature events such as the Fourth of July Talent Show, Bearfest, Birdfest, community theater productions, and film screenings. Partnerships with the Wrangell Cooperative Association and Tlingit & Haida provide space for executive council meetings, cultural gatherings, and community service programs such as back-to-school children backpack and subsistence food distributions.

In addition, the Nolan Center supports local education and professional development through Literacy Nights with Wrangell Public Schools, university and NSF-affiliated symposiums, SEAPA meetings, and youth programming, including the Wrangell Kids Club. The Nolan Center remains an indispensable asset for the civic life of Wrangell.

Level of Service & Budget Impact

The Nolan Center will maintain current service levels in FY27 while continuing to maximize operational flexibility through its existing three full-time staff positions. Existing staff supports museum operations, facility rentals, cultural programming, and community events while accommodating expanded tourism opportunities and flexible scheduling needs. The Nolan Center will continue pursuing grants and partnerships to leverage local funding and improve facilities.

Peformance Metrics

- **Event Management:** Volume of scheduled community and private events.
- **Funding Success:** Number and dollar amount of grants secured for preservation and upgrades.
- **Visitation Trends:** Tracking both organized tour participation and independent walk-in traffic.
- **Retail Growth:** Year-over-year performance of consolidated gift shop and local artisan sales.
- **Educational Impact:** Participation rates in cultural and historical programming.

Department Goals

- **Museum and Cultural Preservation:** Complete CatalogIt online database migration of museum archives and launch a new website featuring improved navigation and enhanced community engagement features. Implement CAPS (Comprehensive Assessment and Planning Study) recommendations including the permanent display installation of the Kadashan Pole in the museum lobby with appropriate safety barriers and platform construction. Upgrade museum exhibits.
- **Economic Development:** Pilot program of outdoor markets to coincide with high-volume cruise ship dockings. Expand cruise ship programming in partnership with American Cruise Lines to host events featuring local seafood and films for the 2026 and 2027 seasons.
- **Partnerships and Education:** Biennial Museum Alaska conference in Juneau October 2026. University of Illinois AI Indigenous language project that will revitalize language and cultural traditions (2-year implementation timeline).

Trends & Future Challenges

- Completion of the multi-phase roof recoating project to protect the facility and museum archives.
- Installation of a larger backup generator capable of supporting full building operations, ensuring the Nolan Center can serve as a community gathering place and emergency shelter during extended outages.
- Continued HVAC maintenance and modernization.
- Replacement of museum and lobby humidification equipment to protect collections and improve visitor comfort.
- Accessibility improvements, including maintenance and replacement of ADA-compliant entry systems.

Personnel

Jeanie Arnold	Nolan Center Director
Amber Wade	Nolan Center Coordinator
VACANT	Nolan Center Attendant - Museums Collection

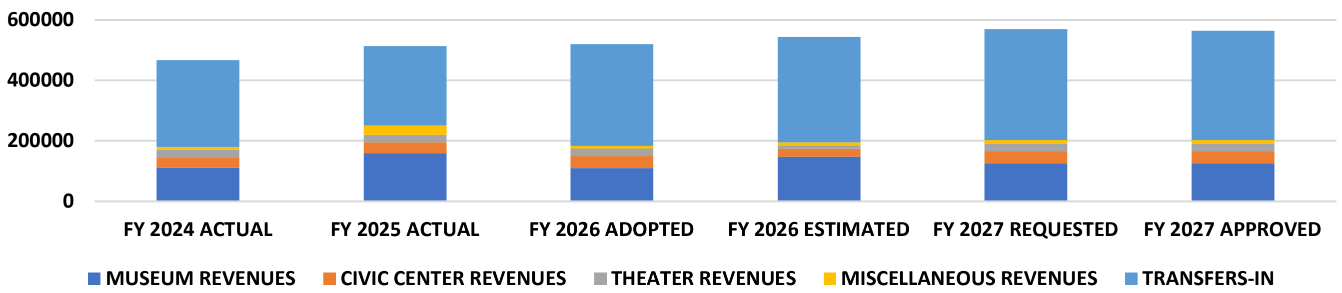
FY 2025: 3.0 FTE   FY 2026: 3.0 FTE   FY 2027: 3.0 FTE

CITY AND BOROUGH OF WRANGELL | **SPECIAL REVENUE TYPE**
2027 ANNUAL BUDGET | **NOLAN CENTER**
Fund 21XXX (Nolan Center Consolidated) | SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
MUSEUM REVENUES	110,942	159,432	110,000	147,706	125,000	125,000
CIVIC CENTER REVENUES	34,939	35,726	40,000	26,120	40,000	40,000
THEATER REVENUES	24,142	24,043	25,000	11,788	25,000	25,000
MISCELLANEOUS REVENUES	9,440	31,773	9,000	9,484	13,000	13,000
TRANSFERS-IN	287,810	262,312	335,088	348,883	365,876	360,876
TOTAL REVENUE & TRANSFERS-IN	**$ 467,272**	**$ 513,286**	**$ 519,088**	**$ 543,980**	**$ 568,876**	**$ 563,876**

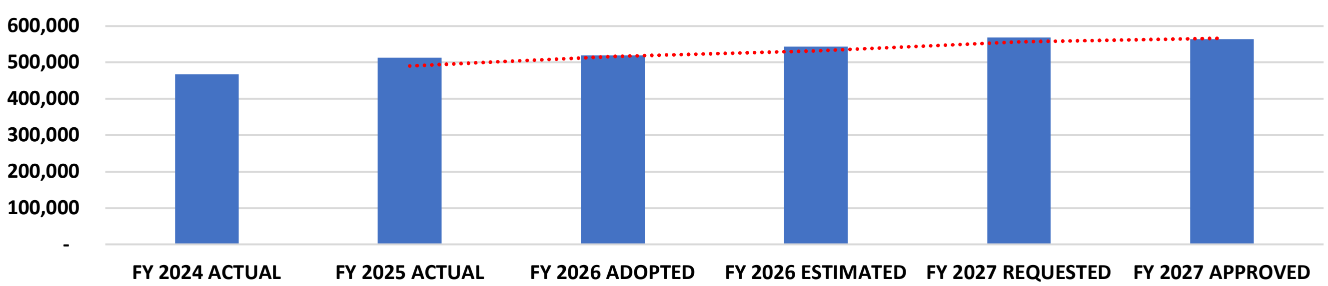
NOLAN CENTER REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
GENERAL EXPENDITURES						
PERSONNEL	230,107	269,485	276,196	279,426	295,810	295,810
COMMODITIES	9,365	30,605	16,900	21,102	22,400	17,400
SERVICES	125,431	110,903	126,555	114,469	137,242	137,242
INTERGOVERNMENTAL	30,819	11,680	29,437	29,437	43,423	43,423
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
DEPARTMENT SPECIFIC EXPENDITURES						
MUSEUM EXPENDITURES	38,723	62,436	40,000	50,720	40,000	40,000
CIVIC CENTER EXPENDITURES	7,980	10,297	10,000	30,249	10,000	10,000
THEATER EXPENDITURES	24,848	17,880	20,000	18,576	20,000	20,000
TOTAL EXPENDITURES	**467,272**	**513,286**	**519,088**	**543,980**	**568,876**	**563,876**

NOLAN CENTER EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL | **SPECIAL REVENUE FUND TYPE**
2027 ANNUAL BUDGET | **NOLAN CENTER**
Fund #21XXX (Nolan Center Consolidated) | DETAIL OF REVENUES & EXPENDITURES

NOLAN CENTER REVENUES & TRANSFERS-IN		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
21000 125 4101	PERS On-behalf Revenue	$ 4,123	$ 7,524	$ 4,000	$ 4,000	$ 7,000	$ 7,000
21000 125 4910	Nolan Center Transfer from General Fund	$ 227,810	$ 262,312	$ 270,088	$ 188,883	$ 270,876	$ 265,876
21000 125 4912	Transfer from Investments (J&E Nolan Endowment)	$ 60,000	$ -	$ 65,000	$ 160,000	$ 90,000	$ 90,000
21000 125 4928	Transfer from Transient Tax Fund	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000
21000 125 4999	Star of Bengal Grant Reimbursement Fund	$ -	$ 16,887	$ -	$ -	$ -	$ -
21010 121 4690	Museum Donations	$ 5,317	$ 7,361	$ 5,000	$ 5,484	$ 6,000	$ 6,000
21010 121 4701	Museum Admissions General	$ 15,361	$ 20,328	$ 15,000	$ 18,135	$ 15,000	$ 15,000
21010 121 4702	Museum Admission Tours	$ 17,936	$ 35,251	$ 20,000	$ 42,749	$ 35,000	$ 35,000
21010 121 4703	Museum Sales of Merchandise & Concessions	$ 77,645	$ 103,853	$ 75,000	$ 86,822	$ 75,000	$ 75,000
21000 122 4600	Miscellaneous Revenues	$ -	$ -	$ -	$ -	$ -	$ -
21020 122 4705	Facility Rental	$ 14,380	$ 20,086	$ 20,000	$ 21,541	$ 20,000	$ 20,000
21020 122 4708	Event Revenue	$ 20,559	$ 15,640	$ 20,000	$ 4,579	$ 20,000	$ 20,000
21030 123 4701	Admissions/User Fees	$ 9,269	$ 8,357	$ 10,000	$ 4,068	$ 10,000	$ 10,000
21030 123 4703	Sales of Merchandise & Concessions	$ 14,872	$ 15,685	$ 15,000	$ 7,720	$ 15,000	$ 15,000
	TOTAL REVENUES & TRANSFERS-IN	**$ 467,272**	**513,286**	**$ 519,088**	**$ 543,980**	**$ 568,876**	**$ 563,876**

GENERAL OPERATING EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
21000 125 6001	Salaries & Wages	$ 150,967	$ 176,667	$ 174,647	$ 175,266	$ 181,703	$ 181,703
21000 125 6002	Temporary Wages	$ 7,215	$ 12,707	$ 25,000	$ 13,751	$ 15,000	$ 15,000
21000 125 6005	Overtime	$ 1,533	$ 87	$ 1,500	$ 386	$ 1,500	$ 1,500
21000 125 6XXX	Employer Costs	$ 69,094	$ 78,926	$ 72,049	$ 88,494	$ 94,607	$ 94,607
21000 125 7001	Materials & Supplies	$ 1,120	$ 1,809	$ 1,700	$ 1,388	$ 1,700	$ 1,700
21000 125 7002	Facility Repair & Maintenance	$ 5,340	$ 18,557	$ 10,000	$ 3,168	$ 15,000	$ 10,000
21000 125 7003	Custodial Supplies	$ 1,363	$ 3,063	$ 1,500	$ 2,706	$ 2,000	$ 2,000
21000 125 7004	Postage & Shipping	$ 361	$ 464	$ 500	$ 339	$ 500	$ 500
21000 125 7008	Non-capital Equipment	$ 310	$ 756	$ 2,200	$ 615	$ 2,200	$ 2,200
21000 125 7009	Equipment Repair & Maintenance	$ 871	$ 642	$ 1,000	$ 12,885	$ 1,000	$ 1,000
21000 125 7017	Fuel & Oil - Heating	$ -	$ 5,314	$ -	$ -	$ -	$ -
21000 125 7501	Utilities	$ 65,411	$ 55,816	$ 73,314	$ 65,151	$ 70,705	$ 70,705
21000 125 7502	Phone/Internet	$ 13,372	$ 12,674	$ 13,500	$ 12,254	$ 5,332	$ 5,332
21000 125 7503	Information Technology	$ 1,546	$ 2,145	$ 1,000	$ 1,099	$ 1,800	$ 1,800
21000 125 7505	Travel & Training	$ 1,297	$ 1,099	$ 3,000	$ 1,529	$ 3,000	$ 3,000
21000 125 7506	Publications & Advertising	$ 1,295	$ -	$ 500	$ 542	$ 500	$ 500
21000 125 7507	Memberships and Dues	$ 612	$ 75	$ 500	$ 11	$ 500	$ 500
21000 125 7508	Insurance	$ 24,137	$ 23,981	$ 26,741	$ 26,741	$ 30,905	$ 30,905
21010 121 7509	Credit card processing & bank fees	$ 3,560	$ 5,109	$ 5,000	$ 4,338	$ 4,500	$ 4,500
21020 122 7515	Permits, Inspections & Compliance	$ 600	$ 600	$ 1,000	$ 2,101	$ 1,000	$ 1,000
21000 125 7519	Professional Services Contractual	$ 14,898	$ 10,502	$ 5,000	$ 2,232	$ 22,000	$ 22,000
21000 125 7629	Charges from Facilities Maintenance	$ 30,819	$ 11,680	$ 29,437	$ 29,437	$ 43,423	$ 43,423
21000 125 7900	Capital Expenditures	$ -	$ -		$ -	$ -	$ -
	TOTAL GENERAL OPERATING EXPENDITURES	**$ 395,722**	**422,673**	**$ 449,088**	**$ 444,434**	**$ 498,876**	**$ 493,876**

MUSEUM OPERATING EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
21010 121 7050	Concessions & Merchandise for Resale	$ 36,724	$ 62,374	$ 35,000	$ 45,928	$ 35,000	$ 35,000
21010 121 7055	Museum Exhibits	$ 1,330	$ 62	$ 5,000	$ 4,792	$ 5,000	$ 5,000
21010 121 7577	Asset Preservation & Management	$ 670	$ -	$ -	$ -	$ -	$ -
	TOTAL MUSEUM OPERATING EXPENDITURES	**$ 38,723**	**62,436**	**$ 40,000**	**$ 50,720**	**$ 40,000**	**$ 40,000**

CIVIC CENTER OPERATING EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
21020 122 7052	Event Expenditures	$ 7,980	$ 10,297	$ 10,000	$ 30,249	$ 10,000	$ 10,000
	TOTAL CIVIC CENTER OPERATING EXPENDITURES	**$ 7,980**	**10,297**	**$ 10,000**	**$ 30,249**	**$ 10,000**	**$ 10,000**

THEATER OPERATING EXPENSES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
21030 123 7050	Concessions & Merchandise for Resale	$ 10,248	$ 10,540	$ 10,000	$ 8,466	$ 10,000	$ 10,000
21030 123 7830	Film Expense	$ 14,600	$ 7,339	$ 10,000	$ 10,111	$ 10,000	$ 10,000
	Total	**$ 24,848**	**17,880**	**$ 20,000**	**$ 18,576**	**$ 20,000**	**$ 20,000**

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
TOTAL OPERATING EXPENDITURES	**$ 467,272**	**513,286**	**$ 519,088**	**$ 543,980**	**$ 568,876**	**$ 563,876**
Total Operating Revenues	$ 467,272	$ 513,286	$ 519,088	$ 543,980	$ 568,876	$ 563,876
Total Operating Expenses	$ 467,272	$ 513,286	$ 519,088	$ 543,980	$ 568,876	$ 563,876
Change in Net Position	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SPECIAL REVENUE FUND: NOLAN CENTER CIP FUND *Fund #21300*

Project Description	GL Account	Account Description	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PROJECT: 21001 *NC Generator Upgrades*	21300 120 4999 43 21001	2020 SHSP (DHS) Grant Revenue	$ -	$ 220,000	$ -	$ -	$ -
	21300 120 9999 43 21001	NC Standby Generator Upgrades (2020 SHSP Grant Expenditures)	$ -	$ 220,000	$ -	$ -	$ -
		Resources available over resourc	$ -	$ -	$ -	$ -	$ -

JUSTIFICATION & EXPLANATION

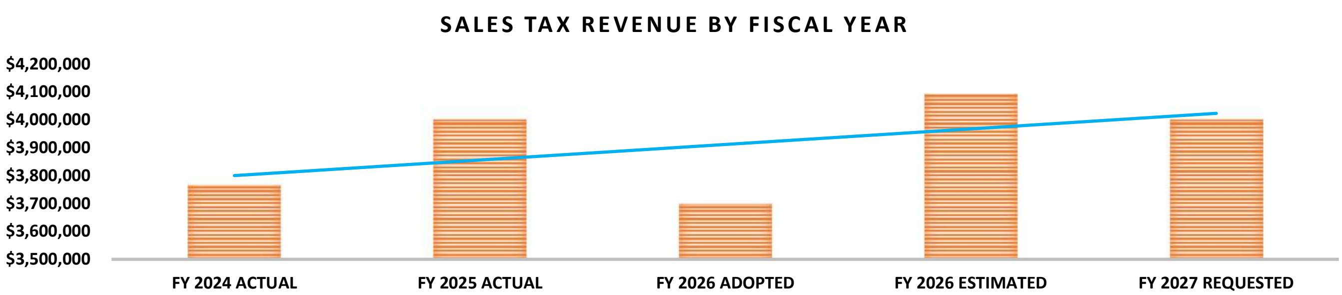
NOLAN CENTER

GL ACCT	DESCRIPTION		
4101	**PERS ON-BEHALF REVENUE** - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
4910	**NOLAN CENTER TRANSFER FROM GENERAL FUND** - ALLOTMENT FOR THE NOLAN CENTER FROM THE GENERAL FUND		
4912	**TRANSFER FROM INVESTMENTS (J&E NOLAN ENDOWMENT)** - ALLOTMENT FOR NOLAN CENTER FROM ENDOWMENT		
4922	**NOLAN CENTER TRANSFER FROM SALES TAX FUND** - ALLOTMENT FOR NOLAN CENTER FROM SALES TAX FUND		
4928	**TRANSFER FROM TRANSIENT TAX FUND** - ALLOTMENT FOR NOLAN CENTER FROM TRANSIENT TAX FUND		
4690	**MUSEUM DONATIONS** - DONATIONS RECEIVED FOR MUSEUM OPERATIONS AND EVENTS		
4701	**MUSEUM ADMISSIONS/USER FEES** - REVENUE FROM MUSEUM ADMISSIONS & FACILITY USER FEES		
4703	**MUSEUM SALES OF MERCHANDISE & CONCESSIONS** - REVENUE FROM GIFT SHOP SALES		
4550	**INTEREST INCOME** - THE ALLOCATION OF INVESTMENT INCOME FROM THE BARNES TOTEM TRUST AND THE PORTION OF NOLAN CENTER CASH INVESTED IN THE CENTRAL TREASURY		
4705	**FACILITY RENTAL** - REVENUE GENERATED FROM THE RENTAL OF THE CIVIC CENTER (I.E. HOSTED BY EXTERNAL PARTY)		
4708	**EVENT REVENUE** - REVENUE FROM EVENTS HOSTED BY THE NOLAN CENTER, SUCH AS COMMUNITY MARKETS & CONCERTS		
6001	**SALARIES & WAGES**		
	NOLAN CENTER DIRECTOR	$	84,806
	NOLAN CENTER COORDINATOR	$	48,928
	NOLAN CENTER ATTENDANT	$	47,969
	TOTAL	**$**	**181,703**
6002	**TEMPORARY WAGES** - ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP.	**$**	**30,000**
6XXX	**EMPLOYER COSTS**		
	FICA, SBS AND MEDICARE (7.58%)	$	13,773
	STATE OF ALASKA PERS (22%)	$	39,975
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	$	40,859
	TOTAL	**$**	**94,607**
7001	**MATERIALS AND SUPPLIES** - OFFICE PRODUCTS SUCH AS COPY PAPER, PRINTER PAPER, PRINTER INK, AND OTHER MISC. ITEMS PURCHASED		
7002	**FACILITY REPAIR & MAINTENANCE** - LABOR & MATERIALS TO MAINTAIN THE BUILDING, FURNACE, LIGHTS, PAINT, WINDOWS, AND DOORS		
7003	**CUSTODIAL SUPPLIES -** JANITORIAL RELATED SUPPLIES SUCH AS DISINFECTING SOLUTIONS, TRASH BAGS, ANTIBACTERIAL SOAPS, FACIAL TISSUES, ETC.		
7004	**POSTAGE & SHIPPING** - INCLUDES COST OF POSTAGE FOR MUSEUM MAILINGS		
7008	**NON-CAPITAL EQUIPMENT** - SPEAKERS, MICROPHONES, AND OTHER ITEMS FOR EVENTS THAT ARE NOT CAPITALIZED BASED ON THE NATURE AND AMOUNT OF THE THE EXPENDITURE		
7009	**EQUIPMENT REPAIR & MAINTENANCE** - COST TO MAINTAIN COMPUTERS, COPIERS, AND OTHER MISC. OFFICE, THEATER, AND GIFT SHOP EQUIPMENT		
7017	**FUEL & OIL-HEATING** - HEATING OIL AND DIESEL FOR STANDBY GENERATOR		
7501	**UTILITIES** - WATER, GARBAGE, SEWER, AND ELECTRIC HEAT FOR NOLAN CENTER BUILDING		
7502	**PHONE/INTERNET** - THE TOTAL AMOUNT OF MONTHLY INTERNET AND PHONE BILLS, FAX LINE, AND DIRECTOR CELL PHONE REIMBURSEMENT		
7503	**INFORMATION TECHNOLOGY -** COSTS INCLUDE SERVER SUPPORT, PRINTER & SCANNER SUPPORT, AND OTHER MISC. TECHNOLOGY SUPPORT		
7505	**TRAVEL & TRAINING** - TRAINING AND TRAVEL FOR GRANT WRITING AND AN ANNUAL MUSEUM CONFERENCE		
7506	**PUBLICATIONS & ADVERTISING** - COST TO ADVERTISE & PROMOTE MUSEUM AND VARIOUS EVENTS AT NOLAN CENTER		
7507	**MEMBERSHIPS & DUES** - COSTS OF MEMBERSHIPS & DUES FOR PROGRAMS USED WITHIN MUSEUM AND VISITOR'S CENTER		
7508	**INSURANCE** - ALLOCATED INSURANCE POLICY EXPENDITURE FOR THE NOLAN CENTER FACILITY		
7509	**CREDIT CARD PROCESSING & BANK FEES** - AMOUNTS COLLECTED BY BANK FOR USING CREDIT CARDS		
7515	**PERMITS, INSPECTIONS & COMPLIANCE** - COSTS FOR PERMITS & INSPECTIONS TO KEEP FACILITY IN COMPLIANCE WITH HEALTH & SAFETY REGULATIONS		
7519	**PROFESSIONAL SERVICES CONTRACTUAL** - ANNUALIZED COST OF JANITORIAL SERVICE FOR THE NOLAN CENTER		
7629	**CHARGES FROM CAPITAL FACILITIES** - STAFF LABOR COSTS FOR CAPITAL FACILITIES		
7900	**CAPITAL EXPENDITURES -**OPERATIONAL UPGRADES TO INFRASTRUCTURE OR THE PURCHASE OF EQUIPMENT THAT IS CAPITALIZED BASED UPON THE NATURE AND THE AMOUNT OF THE PURCHASE		

CITY AND BOROUGH OF WRANGELL | **SPECIAL REVENUE FUND TYPE**
2027 ANNUAL BUDGET | **SALES TAX FUND**
Fund #22XXX (Sales Tax Fund Consolidated) | DETAIL OF EXPENDITURES

SALES TAX FUND REVENUES		**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 ADOPTED**	**FY 2026 ESTIMATED**	**FY 2027 REQUESTED**	**FY 2027 APPROVED**
22000 000 4020	Sales Tax Revenue	$ 3,765,804	$ 4,000,232	$ 3,700,000	$ 4,092,074	$ 4,000,000	$ 4,000,000
22000 000 4025	Penalties & Interest	$ -	$ -	$ -	$ 5,000	$ -	$ -
TRANSFERS-OUT (ALLOCATIONS)							
22000 000 8910	Transfer to General Fund (80%)	$ 3,012,643	$ 3,200,185	$ 2,960,000	$ 3,273,659	$ 3,200,000	$ 3,200,000
22000 000 8926	Transfer to WPS Contribution Fund (20%)	$ 753,161	$ 800,046	$ 740,000	$ 818,415	$ 800,000	$ 800,000
22000 000 8950	Transfer to Residential Construction Fund	$ -	$ -	$ -	$ -	$ -	$ -

Note: Sales Tax proceeds were formerly divided into sales tax subfunds for streets and health, sanitation and education. Upon adoption of Ordinance 1023 in FY 2022, sales tax is now allocated to the WPSD Contribution Fund (20%) and the General Fund (80%). The Sales Tax Special Revenue Fund shall maintain a fund balance of zero post allocation. **Please note that this fund is not displayed in the financial statements, it is displayed for presentation purposes only.**



JUSTIFICATION & EXPLANATION
SALES TAX FUND

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

SPECIAL REVENUE FUNDS | PARKS, RECREATION & GROUNDS

Purpose

The Wrangell Parks, Recreation & Grounds Department enhances the health, wellness, and quality of life of residents and visitors by providing safe, accessible, and inclusive recreation opportunities, aquatic programs, parks, trails, and community gathering spaces. Through responsible stewardship of public facilities and natural resources, strategic partnerships, volunteer engagement, and community-driven programming, the department fosters lifelong recreation, strengthens community connections, and preserves the assets that contribute to Wrangell's unique quality of life.

Key Accomplishments

RECREATION AND COMMUNITY PROGRAMMING

- Expanded public access at the Community Center and Aquatic Facility to 67.5 hours per week, with additional Sunday programming increasing access to 70.5 hours weekly.
- Continued providing diverse recreation opportunities for youth, adults, and seniors through wrestling, basketball, archery, volleyball, soccer, aquatics, fitness, and outdoor recreation programs.
- Hosted successful community events including Music in the Parks, Touch A Truck, Pumpkin Plunge, Summer Reading Pool Party, and holiday fun runs.
- Continued water safety education through school swim lessons, lifeguard certification courses, and year-round aquatic programming.

COMMUNITY PARTNERSHIPS AND VOLUNTEER ENGAGEMENT

- Strengthened partnerships with Wrangell Public Schools, the U.S. Forest Service, Library, Nolan Center, Police Department, Swim Club, community organizations, and volunteer-led programs.
- Partnered with community volunteers and the Wrestling Mat Fundraising Committee to raise approximately $30,000 for new wrestling mats.
- Partnered with Trident Seafoods to secure funding for new wrestling and basketball uniforms supporting local youth athletics.
- Expanded volunteer engagement through garden bed adoption, playground advocacy, trail stewardship, shooting range maintenance, special events, and community improvement projects.
- Continued collaboration with Wrangell Public Schools through the On-the-Job Training Program, providing students with valuable workplace experience.

FACILITIES AND GROUNDS

- Restored reliable hot water service to the Aquatic Facility and resolved long-standing mechanical, electrical, and fire alarm issues through collaboration with contractors and school maintenance staff.
- Completed significant locker room improvements, Community Center heating upgrades, weatherization projects, and facility preservation efforts while generating substantial cost savings through in-house labor.
- Initiated the annual pool maintenance project, including heat exchanger replacement, chlorination system upgrades, HVAC repairs, basin cleaning, and preventative maintenance improvements.

- Constructed a maintenance access road and completed the first phase of Community Center exterior preservation efforts.
- Reorganized maintenance and public-use storage areas to improve safety, efficiency, and functionality.

PARKS AND TRAILS

- Advanced Playground Revitalization planning for Shoemaker Park, City Park, and Angerman Playground.
- Improved parks and trail infrastructure through Mt. Dewey Trail maintenance, shelter improvements, erosion monitoring, tree hazard mitigation, and public facility repairs.
- Completed the Reid Street stairway improvement project, improving safety and accessibility to the Mt. Dewey Trail system.

Level of Service & Budget Impact

The Parks, Recreation & Grounds Department provides year-round recreation programming, aquatics operations, parks and trail maintenance, grounds maintenance, and community events while maintaining and improving the Borough's recreation facilities and public spaces. Expanded programming, increased facility utilization, and longer public access hours reflect growing community demand and the department's commitment to providing accessible recreational opportunities for residents and visitors of all ages.

Maintaining these service levels requires continued investment in staffing, preventative maintenance, facility modernization, and long-term capital planning. Aging infrastructure, deferred maintenance, and increasing operational and utility costs continue to place pressure on available resources, while seasonal staffing shortages and wage competitiveness present ongoing workforce challenges. Strategic investments in parks, trails, playgrounds, public restrooms, aquatics facilities, and community spaces will be necessary to preserve Borough assets and meet future recreational needs. Volunteer partnerships, grant funding, sponsorships, and strong community collaboration remain critical to sustaining and expanding services while maximizing the impact of available budget resources.

Department Goals

- **Recreation and Aquatics:** Expand recreation, aquatics, fitness, and wellness programming to meet growing community demand and improve accessibility for residents of all ages. Increase swimming opportunities and public access hours through strategic staffing and operational improvements.
- **Parks and Community Spaces:** Advance Playground Revitalization efforts through grant funding, sponsorships, and phased project implementation. Continue improving parks, trails, playgrounds, public restrooms, and recreation facilities through proactive maintenance and long-term capital planning.
- **Community Partnerships:** Establish a Friends of Parks & Recreation nonprofit organization to support fundraising, grant opportunities, volunteer recruitment, and community advocacy. Increase volunteer participation and strengthen partnerships to enhance programming, events, beautification projects, and community initiatives.
- **Facilities and Workforce Development:** Complete Community Center facility improvements, including dedicated recreation workspaces and staff support areas. Continue strengthening staff development through safety training, lifeguard certification, and professional growth opportunities.

Personnel

Lucy Robinson	Parks, Recreation, & Grounds Director
Lane Fitzjarrald	Recreation Maintenance Specialist
Devyn Johnson	Recreation and Aquatics Coordinator
Erik Scheib	Grounds Maintenance Lead

FY 2025: 4.0 FTE | FY 2026: 4.0 FTE | FY 2027: 4.0 FTE

Peformance Metrics

- Annual participation in recreation, aquatics, fitness, and community programs.
- Facility usage, public access hours, and program attendance.
- Completion of scheduled maintenance projects and facility improvements.
- Park, trail, and playground condition assessments.
- Volunteer participation and community partnership contributions.
- Aquatics safety performance, staff certifications, and regulatory compliance.
- Grant funding, sponsorships, and fundraising initiatives secured.
- Progress toward departmental goals and community satisfaction.

Trends & Future Challenges

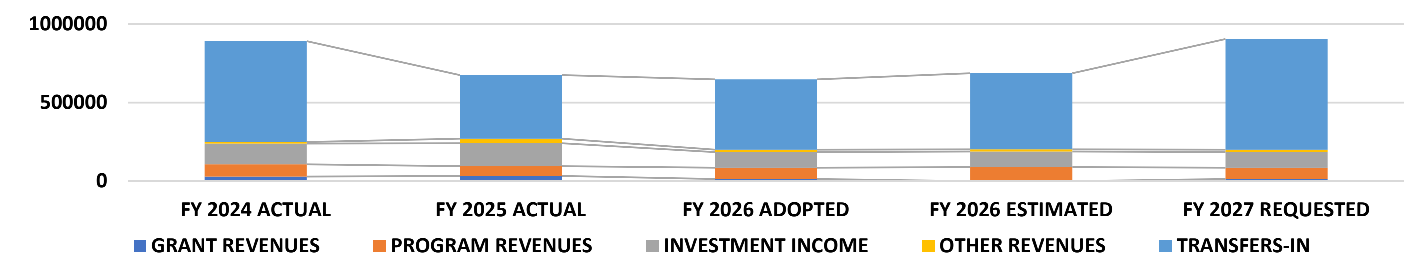
- Recruiting and retaining seasonal and specialized recreation, aquatics, and maintenance personnel remains challenging.
- Parks, trails, playgrounds, aquatics facilities, and recreation infrastructure require continued maintenance and long-term capital investment.
- Demand for recreation, aquatics, fitness, and wellness opportunities continues to increase, requiring expanded services and operational capacity.
- Trail erosion, drainage issues, and environmental impacts require ongoing monitoring and investment.
- Rising costs for utilities, materials, equipment, contracted services, and facility operations continue to impact departmental budgets.
- Sustaining and expanding recreation opportunities will require continued growth in volunteer engagement, grant funding, community partnerships, and support through the Friends of Wrangell Parks & Recreation organization.

CITY AND BOROUGH OF WRANGELL — **SPECIAL REVENUE TYPE**
2027 ANNUAL BUDGET — **PARKS, RECREATION, & GROUNDS**
Fund 24XXX (Parks & Recreation Consolidated) — SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
GRANT REVENUES	29,986	34,062	14,000	-	14,000	14,000
PROGRAM REVENUES	77,646	61,617	71,387	89,312	71,387	78,225
INVESTMENT INCOME	130,883	146,044	100,000	100,000	100,000	100,000
OTHER REVENUES	11,564	29,413	15,800	13,108	15,800	15,800
TRANSFERS-IN	640,475	403,428	447,245	485,312	703,101	575,893
TOTAL REVENUE & TRANSFERS-IN	**$ 890,554**	**$ 674,565**	**$ 648,432**	**$ 687,732**	**$ 904,288**	**$ 783,918**

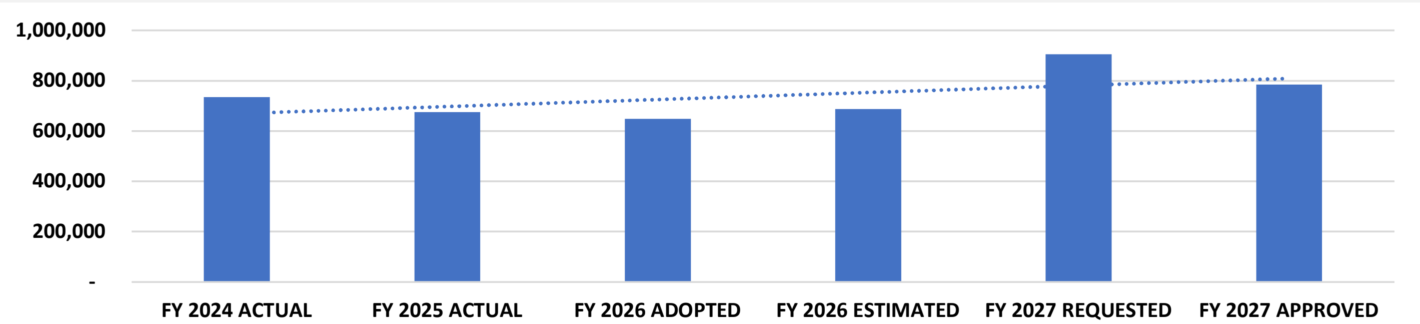
PARKS, RECREATION, AND GROUNDS REVENEUS BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
GENERAL EXPENDITURES						
PERSONNEL	408,208	443,381	368,225	426,700	535,007	495,007
COMMODITIES	17,179	22,029	17,250	22,326	20,250	15,500
SERVICES	58,521	54,622	39,778	42,435	43,738	43,738
INTERGOVERNMENTAL	6,621	3,998	34,297	23,293	47,123	47,123
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
DEPARTMENT SPECIFIC EXPENDITURES						
POOL EXPENDITURES	149,631	109,737	141,900	119,347	176,303	134,883
PARKS CENTER EXPENDITURES	51,243	27,060	33,138	38,953	38,259	29,059
RECREATION EXPENDITURES	43,045	13,738	13,845	14,679	43,608	18,608
TOTAL EXPENDITURES	**734,447**	**674,565**	**648,433**	**687,732**	**904,288**	**783,918**

PARKS, RECREATION, AND GROUNDS EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL — **SPECIAL REVENUE FUND TYPE**
2027 ANNUAL BUDGET — **PARKS, RECREATION, & GROUNDS**
Fund 24XXX (Consolidated P&R) — DETAIL OF REVENUES & EXPENDITURES

REVENUES & TRANSFERS-IN		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
24000 000 4101	State Of AK Share Of PERS	$ 5,795	$ 9,768	$ 10,000	$ -	$ 10,000	$ 10,000
24000 000 4550	Interest Income	$ 130,883	$ 146,044	$ 100,000	$ 100,000	$ 100,000	$ 100,000
24000 140 4690	Donations & Sponsorships	$ 4,064	$ 16,181	$ 4,000	$ 7,825	$ 4,000	$ 4,000
24000 140 4703	Merchandise & Concessions	$ 1,355	$ 3,234	$ 1,500	$ 5,137	$ 1,500	$ 1,500
24000 140 4712	Fee Assistance Donations	$ 350	$ 230	$ 300	$ 146	$ 300	$ 300
24000 140 4716	Community Contractor Revenue	$ -	$ -	$ -	$ -	$ -	$ -
24000 000 4900	Transfer from Other Fund	$ -	$ -	$ -	$ -	$ -	$ -
24000 000 4910	Transfer From General Fund	$ 640,475	$ 403,428	$ 447,245	$ 485,312	$ 703,101	$ 575,893
24000 140 4922	Transfer From Sales Tax Fund	$ -	$ -	$ -	$ -	$ -	$ -
24010 141 4702	Pool Program Revenues	$ 39,901	$ 39,783	$ 44,066	$ 53,130	$ 44,066	$ 45,000
24010 141 4705	Pool Reservations	$ 2,918	$ 590	$ 3,481	$ 726	$ 3,481	$ 1,000
24020 142 4705	Parks Reservations	$ 5,030	$ 1,900	$ 4,012	$ 3,118	$ 4,012	$ 2,500
24030 143 4702	Recreation Program Revenues	$ 23,135	$ 18,985	$ 15,104	$ 32,338	$ 15,104	$ 25,000
24030 143 4705	Recreation Reservations	$ 6,663	$ 360	$ 4,725	$ -	$ 4,725	$ 4,725
24000 000 4600	Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
24300 000 4590	State Grant Revenue	$ 29,986	$ 31,062	$ 14,000	$ -	$ 14,000	$ 14,000
24300 000 4595	Miscellaneous Grants	$ -	$ 3,000	$ -	$ -	$ -	$ -
	TOTAL REVENUES & TRANSFERS-IN	**$ 890,554**	**674,565**	**$ 648,432**	**$ 687,732**	**$ 904,288**	**$ 783,918**

GENERAL OPERATING EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
24000 140 6001	Salaries & Wages	$ 208,644	$ 235,108	$ 203,807	$ 214,657	$ 284,297	$ 284,297
24000 140 6002	Temporary Wages	$ 100,967	$ 86,012	$ 80,000	$ 113,895	$ 120,000	$ 80,000
24000 140 6005	Overtime	$ 3,810	$ 3,410	$ 3,000	$ 3,439	$ 3,841	$ 3,841
24000 140 6XXX	Employer Costs	$ 94,115	$ 118,009	$ 77,918	$ 93,714	$ 123,369	$ 123,369
24000 140 7001	Materials & Supplies	$ 14,155	$ 15,758	$ 10,000	$ 13,896	$ 10,000	$ 10,000
24000 140 7010	Vehicle Maintenance	$ 932	$ 308	$ 1,000	$ 2,735	$ 1,000	$ 1,000
24000 140 7050	Concessions & Merchandise for Resale	$ 1,458	$ 5,898	$ 3,000	$ 3,500	$ 3,000	$ 3,000
24000 140 7100	Uniform, Gear & Clothing	$ 635	$ 66	$ 3,250	$ 2,195	$ 6,250	$ 1,500
24000 140 7502	Phone & Internet	$ 9,102	$ 11,670	$ 9,277	$ 12,256	$ 6,101	$ 6,101
24000 140 7503	Information Technology	$ 499	$ 3,549	$ 4,000	$ 6,287	$ 8,350	$ 8,350
24000 140 7505	Travel & Training	$ 9,770	$ 6,732	$ 3,500	$ 884	$ 4,500	$ 4,500
24000 140 7506	Publications & Advertising	$ 682	$ 484	$ 500	$ 1,297	$ 400	$ 400
24000 140 7507	Memberships & Dues	$ 3,295	$ 5	$ 600	$ -	$ 650	$ 650
24000 140 7508	Insurance	$ 31,378	$ 30,344	$ 19,902	$ 19,902	$ 21,737	$ 21,737
24000 140 7509	Bank & Credit Card Fees	$ 2,233	$ 1,839	$ 2,000	$ 1,809	$ 2,000	$ 2,000
24000 140 7515	Permits, Inspections & Compliance	$ 670	$ 842	$ 3,500	$ 995	$ 3,500	$ 3,500
24000 140 7519	Professional Services	$ 1,562	$ -	$ -	$ -	$ -	$ -
24000 140 7621	Charges from Public Works	$ -	$ -	$ -	$ -	$ -	$ -
24000 140 7622	Charges from Garage	$ 2,171	$ 1,644	$ 11,004	$ -	$ 12,763	$ 12,763
24000 140 7629	Charges from Capital Facilities	$ 4,450	$ 2,353	$ 23,293	$ 23,293	$ 34,360	$ 34,360
	TOTAL GENERAL OPERATING EXPENDITURES	**$ 490,528**	**$ 524,030**	**$ 459,550**	**$ 514,753**	**$ 646,118**	**$ 601,368**

SWIMMING POOL OPERATING EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
24010 141 7002	Facility Repair & Maintenance	$ 37,274	$ 8,678	$ 29,000	$ 13,184	$ 37,500	$ 15,000
24010 141 7008	Non-capital Equipment	$ 3,078	$ 7,564	$ 900	$ 6,387	$ 4,900	$ 4,900
24010 141 7009	Equipment Repair & Maintenance	$ 1,770	$ 591	$ 7,000	$ 9,971	$ 8,400	$ 8,400
24010 141 7021	Water Treatment Chemicals	$ 14,037	$ 16,167	$ 20,000	$ 12,844	$ 33,920	$ 15,000
24010 141 7501	Pool Utilities	$ 93,471	$ 76,738	$ 85,000	$ 76,961	$ 91,583	$ 91,583
24010 141 7900	Pool Capital Expenditures	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL SWIMMING POOL OPERATING	**$ 149,631**	**$ 109,737**	**$ 141,900**	**$ 119,347**	**$ 176,303**	**$ 134,883**

PARKS OPERATING EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
24020 142 7002	Facility Maintenance	$ 38,787	$ 17,477	$ 20,000	$ 25,221	$ 23,000	$ 15,000
24020 142 7008	Non-capital Equipment	$ 3,600	$ 1,055	$ 2,200	$ 5,623	$ 4,700	$ 3,500
24020 142 7009	Equipment Repair & Maintenance	$ 1,278	$ 485	$ 2,000	$ 201	$ 2,400	$ 2,400
24020 142 7501	Utilities	$ 7,518	$ 8,043	$ 8,938	$ 7,907	$ 8,159	$ 8,159
24020 142 7900	Parks Capital Expenditures	$ 60	$ -	$ -	$ -	$ -	$ -
	TOTAL PARKS OPERATING EXPENDITURES	**$ 51,243**	**$ 27,060**	**$ 33,138**	**$ 38,953**	**$ 38,259**	**$ 29,059**

COMMUNITY CENTER OPERATING EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
24030 143 7002	Facility Repair & Maintenance	$ 27,578	$ 3,751	$ 3,500	$ 2,543	$ 31,500	$ 6,500
24030 143 7008	Non-capital Equipment	$ 5,723	$ 80	$ -	$ 1,262	$ -	$ -
24030 143 7009	Equipment Repair & Maintenance	$ 249	$ 49	$ 1,000	$ 242	$ 2,000	$ 2,000
24030 143 7501	Utilities	$ 9,496	$ 9,858	$ 9,345	$ 10,632	$ 10,108	$ 10,108
24030 143 7900	Recreation Capital Expenditures	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL COMMUNITY CENTER EXPENDITURES	**$ 43,045**	**$ 13,738**	**$ 13,845**	**$ 14,679**	**$ 43,608**	**$ 18,608**
	TOTAL OPERATING EXPENDITURES	**$ 734,447**	**674,565**	**$ 648,433**	**$ 687,732**	**$ 904,288**	**$ 783,918**
	TOTAL REVENUES & TRANSFERS-IN	$ 890,554	$ 674,565	$ 648,432	$ 687,732	$ 904,288	$ 783,918
	TOTAL EXPENDITURES	$ 734,447	$ 674,565	$ 648,433	$ 687,732	$ 904,288	$ 783,918
	P&R SURPLUS (DEFICIT)	**$ 156,107**	**-**	**-**	**$ -**	**$ -**	**$ -**

Project Description	GL Account	Account Description	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PROJECT: 24004 *Mt. Dewey Trail Expansion*	24300 000 4978 00 24004	Transfer from CPV Fund (Cash Match for Grant)	$ 107,150	$ -	$ -	$ -	$ -
	24300 000 4999 48 24004	FLAP Grant Revenue for Mt. Dewey Extension	$ 328,072	$ -	$ -	$ -	$ -
	24300 142 9999 00 24004	Mt. Dewey Trail Extension (Borough Funded)	$ 107,150	$ -	$ -	$ -	$ -
	24300 142 9999 48 24004	FLAP Grant Expenditures for Mt. Dewey Extension	$ 328,072	$ -	$ -	$ -	$ -
		Resources available over resources used	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PROJECT: 24006 *Swimming Pool Siding & Brick Column Façade Replacement*	24300 000 4999 50 24006	DCRA-LGLR Grant Revenue	$ -	$ -	$ -	$ -	$ -
	24300 000 4910 00 24006	Transfer from General Fund	$ 41,952	$ -	$ -	$ -	$ -
	24300 141 9999 50 24006	Pool Siding Replacement (DCRA - Grant Expenditures)	$ 41,952	$ -	$ -	$ -	$ -
		Resources available over resources used	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PROJECT: 24007 *City Park Pavillion Fireplace Repair*	24300 000 4910 00 24007	Transfer from General Fund	$ -	$ -	$ -	$ -	$ -
	24300 142 9999 00 24007	City Park Pavillion Fireplace Repair Expenditures	$ 510	$ -	$ -	$ -	$ -
		Resources available over resources used	**$ (510)**	**$ -**	**$ -**	**$ -**	**$ -**
PROJECT: 24010 *City Park Pavillion Replacement Project*	24300 000 4999 24 24010	DHS & EM 2021 Disaster Grant Revenue	$ -	$ 275,640	$ 246,910	$ -	$ -
	24300 000 9999 24 24010	City Park Pavillion Replacement Project	$ -	$ 275,640	$ 246,400	$ -	$ -
		Resources available over resources used	**$ -**	**$ -**	**$ 510**	**$ -**	**$ -**
PROJECT: 24011 *Healthy & Equitable Communities Project*	24300 000 4999 15 24011	HEC Grant Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	24300 000 9999 15 24011	HEC Grant Expenses	$ 29,738	**$ -**	**$ -**	**$ -**	**$ -**
		Resources available over resources used	**$ (29,738)**	**$ -**	**$ -**	**$ -**	**$ -**
PROJECT: 24012 Swimming Pool Roof Replacement	24300 000 4925 00 24012	Transfer from Secure Rural Schools	$ -	$ -	$ 11,463	$ 450,000	$ 450,000
	24300 000 9999 00 24012	Pool Roof Replacement Expenditures	$ -	$ -	$ 11,463	$ 450,000	$ 450,000
		Resources available over resources used	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

JUSTIFICATION & EXPLANATION

PARKS, RECREATION, & GROUNDS FUND

GL ACCT	DESCRIPTION
140 4101	**PERS ON-BEHALF REVENUE** - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS
000 4550	**INTEREST INCOME** - INTEREST FROM CENTRAL TREASURY GAINS AND INVESTMENT INCOME FROM P&R PRINCIPAL IN THE PERMANENT FUND
140 4690	**DONATIONS & SPONSORSHIPS** - REVENUE FROM DONATIONS & SPONSORSHIPS
140 4703	**MERCHANDISE & CONCESSIONS** - REVENUE FROM SALES OF MERCHANDISE
140 4712	**FEE ASSISTANCE DONATIONS** - DONATIONS TO COVER MEMBER ADMISSION FEES TO PROGRAMS
140 4716	**COMMUNITY CONTRACTOR REVENUE** - REVENUE SHARED FROM CONTRACTORS
140 4910	**TRANSFER FROM GENERAL FUND** - ANNUAL ALLOTMENT TRANSFERRED TO P&R FROM GENERAL FUND
140 4922	**TRANSFER FROM SALES TAX FUND** - ANNUAL ALLOTMENT TRANSFERRED TO P&R FROM SALES TAX FUND
140 4920	**TRANSFER FROM PERMANENT FUND** - ANNUAL ALLOTMENT TRANFERRED TO P&R FROM PERMANENT FUND
141 4702	**POOL PROGRAM REVENUES** - REVENUE FROM SWIM LESSONS, LAP SWIM, WATER AEROBICS, AND OTHER MISC. POOL PROGRAMS
141 4705	**POOL RESERVATIONS** - REVENUE FROM RENTAL OF POOL FACILITY
142 4705	**PARKS RESERVATIONS** - REVENUE FROM RENTAL OF RV PARKS
143 4702	**RECREATION PROGRAM REVENUES** - REVENUES FROM PICKLEBALL, TOT GYM, JIU JITSU, VOLLEYBALL, ARCHERY, AND OTHER MISC. RECREATIONAL PROGRAMS
143 4705	**RECREATIONAL RESERVATIONS** - REVENUES FROM PARK & FACILITY RESERVATIONS SUCH AS CITY PARK & SHOEMAKER SHELTERS, COVERED PLAYGROUND, WRANGELL COMMUNITY CENTER FACILITY
000 4590	**STATE GRANT REVENUE** - GRANT REVENUES RECEIVED FROM THE STATE OF ALASKA
000 4595	**MISCELLANEOUS GRANTS** - REVENUE FROM MISC. GRANTS
000 4599	**FEDERAL GRANT REVENUE** - GRANT REVENUES RECEIVED FROM THE FEDERAL GOVERNMENT OR THAT ARE INTIALLY FUNDED THROUGH THE FEDERAL GOVERNMENT AND THEN PASSED THROUGH THE STATE

GL ACCT	DESCRIPTION		AMOUNT
140 6001	**SALARIES & WAGES**		
	PARKS, RECREATION, AND GROUNDS DIRECTOR		$ 86,773
	RECREATION COORDINATOR SALARY		$ 63,857
	PARKS AND FACILITIES MAINTENANCE SUPERVISOR SALARY		$ 70,960
	GROUNDS MAINTENANCE LEAD SALARY		$ 62,708
		TOTAL	**$ 284,297**
140 6005	**OVERTIME**		
	PARKS AND FACILITIES MAINTENANCE SUPERVISOR OT		$ 2,039
	GROUNDS MAINTENANCE LEAD OT		$ 1,802
		TOTAL	**$ 3,841**
140 6100	**PERSONNEL BENEFITS**		
	FICA, SBS AND MEDICARE (7.58%)		$ 21,841
	STATE OF ALASKA PERS (22%)		$ 63,390
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		$ 38,137
		TOTAL	**$ 123,369**

JUSTIFICATION & EXPLANATION CONTINUED

PARKS, RECREATION, & GROUNDS FUND

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

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #25000 & 25300 (SRS Consolidated)

SPECIAL REVENUE FUND
SECURE RURAL SCHOOLS FUND
DETAIL OF EXPENDITURES

SRS REVENUES & TRANSFERS-IN		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
25000 000 4170	Secure Rural Schools - Federal Payment	$ 837,848	$ 25,841	$ -	$ 1,736,887	$ 832,233	$ 832,233
25000 000 4550	Interest Income	$ 90,977	$ 2,971	$ 70,000	$ 70,000	$ 19,650	$ 19,650
	TOTAL REVENUES & TRANSFERS-IN	**$ 928,825**	**28,812**	**70,000**	**$ 1,806,887**	**$ 851,883**	**$ 851,883**
SRS EXPENDITURES & TRANSFERS-OUT							
25000 000 7825	Contribution To Wrangell Public Schools	$ 900,000	$ 550,000	$ 25,842	$ 25,842	$ 500,000	$ 500,000
25000 000 8910	Transfer to General Fund	$ -	$ -	$ -	$ -	$ 250,000	$ 250,000
25000 000 8990	Transfer to SRS Capital Project Fund	$ -	$ -	$ 704,750	$ 855,934	$ -	$ -
25000 000 8900	Transfer to Debt Service Fund	$ 247,625	$ 242,875	$ 243,000	$ 243,300	$ 242,875	$ 242,875
25000 000 8924	Transfer to P&R	$ -	$ -	$ -	$ -	$ 450,000	$ 450,000
	TOTAL EXPENDITURES & TRANSFERS-OUT	**$ 1,147,625**	**$ 792,875**	**$ 973,592**	**$ 1,125,076**	**$ 1,442,875**	**$ 1,442,875**
	TOTAL REVENUES	$ 928,825	28,812	70,000	$ 1,806,887	$ 851,883	$ 851,883
	TOTAL EXPENDITURES	$ (1,147,625)	(792,875)	(973,592)	$ 1,125,076	$ 1,442,875	$ 1,442,875
	CHANGE IN NET POSITION	**$ (218,800)**	**(764,063)**	**$ (903,592)**	**$ 681,811**	**$ (590,992)**	**$ (590,992)**
	BEGINNING RESERVE BALANCE (7/1/20XX)	$ 2,034,887	1,816,087	$ 1,052,024	$ 1,052,024	$ 1,733,835	$ 1,733,835
	CHANGE IN NET POSITION	$ (218,800)	$ (764,063)	$ (903,592)	$ 681,811	$ (590,992)	$ (590,992)
	ENDING RESERVE BALANCE (6/30/XXXX)	**$ 1,816,087**	**$ 1,052,024**	**$ 148,432**	**$ 1,733,835**	**$ 1,142,843**	**$ 1,142,843**

SPECIAL REVENUE FUND: SECURE RURAL SCHOOLS FUND CIP FUND

Fund # 25300

SRS REVENUES & TRANSFERS-IN		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
25300 000 4925 00 00000	Transfer from SRS Fund	$ -	$ -	$ 704,750	$ 855,934	$ -	$ -
25300 000 4600 00 00000	Reimbursement from WPSD	$ 267,850	$ -	$ -	$ -	$ -	$ -
25300 000 4999 00 25001	CDBG HS Fire Alarm Grant	$ 242,904	$ 20	$ -	$ -	$ -	$ -
	TOTAL REVENUES & TRANSFERS-IN	**$ 510,753**	**20**	**704,750**	**855,934**	**-**	**-**
SRS EXPENDITURES & TRANSFERS-OUT							
25300 101 9999 00 25001	HS Fire Alarm Project Expenses (#25001)	$ 408,049	$ -	$ -	$ -	$ -	$ -
25300 101 9999 00 25002	HS Sidewalk Repairs (#25002)	$ -	$ -	$ -	$ -	$ -	$ -
25300 101 9999 00 25003	HS Elevator Modernization (#25003)	$ 2,943	$ 188,361	$ 521,000	$ 313,736	$ -	$ -
25300 101 9999 00 25004	Above Ground Storage Project (#25004) ***	$ 91,649	$ 10,461	$ 183,750	$ 4,136	$ -	$ -
25300 101 9999 00 25005	Planning Phase for Future School Projects (#25005)	$ 55,032	$ 13,910	$ -	$ -	$ -	$ -
	TOTAL EXPENDITURES & TRANSFERS-OUT	**$ 557,672**	**212,732**	**704,750**	**$ 317,872**	**$ -**	**$ -**
	CHANGE IN NET POSITION	**$ (46,919)**	**$ (212,712)**	**$ -**	**$ 538,062**	**$ -**	**$ -**
	BEGINNING RESERVE BALANCE (7/1/20XX)	$ 372,269	$ (325,350)	$ (538,062)	$ (538,062)	$ -	$ -
	CHANGE IN NET POSITION	$ (46,919)	$ (212,712)	$ -	$ 538,062	$ -	$ -
	ENDING RESERVE BALANCE (6/30/XXXX)	**$ (325,350)**	**$ (538,062)**	**$ (538,062)**	**$ -**	**$ -**	**$ -**

*** Project Moved to General Fund

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #26000

SPECIAL REVENUE FUND
WPSD LOCAL CONTRIBUTION FUND
DETAIL OF EXPENDITURES

WPSD LOCAL CONTRIBUTION REVENUES & TRANSFERS-IN		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
26000 000 4922	Transfer from Sales Tax (20%)	$ 753,161	$ 800,046	$ 740,000	818,415	$ 800,000	$ 800,000
26000 000 4910	Transfer from General Fund	$ -	$ -	$ 600,000	600,000	$ -	$ -
26000 000 4925	Transfer from SRS	$ -	$ -	$ -	-	$ -	$ -
26000 000 4550	Interest Income	$ 41,399	$ 232	$ 40,000	$ 40,000	$ 40,000	$ 40,000
	TOTAL REVENUES & TRANSFERS-IN	**$ 794,560**	**$ 800,278**	**$ 1,380,000**	**$ 1,458,415**	**$ 840,000**	**$ 840,000**
WPSD LOCAL CONTRIBUTION EXPENDITURES & TRANSFERS-OUT							
26000 000 7825	Contribution To Wrangell Public Schools	$ 700,000	$ 762,195	$ 800,000	$ 1,400,000	$ 1,258,500	$ 1,258,500
26000 000 7509	ARSSTC Sales Tax Fees	$ 41,633	$ -	$ 10,000	$ 8,542	$ 10,000	$ 10,000
	TOTAL EXPENDITURES & TRANSFERS-OUT	**$ 741,633**	**$ 762,195**	**$ 810,000**	**$ 1,408,542**	**$ 1,268,500**	**$ 1,268,500**
	TOTAL REVENUES & TRANSFERS-IN	$ 794,560	$ 800,278	$ 1,380,000	$ 1,458,415	$ 840,000	$ 840,000
	TOTAL EXPENDITURES & TRANSFERS-OUT	$ 741,633	$ 762,195	$ 810,000	$ 1,408,542	$ 1,268,500	$ 1,268,500
	CHANGE IN NET POSITION	**$ 52,927**	**$ 38,083**	**$ 570,000**	**$ 49,872**	**$ (428,500)**	**$ (428,500)**
	BEGINNING RESERVE BALANCE (7/1/20XX)	$ 808,104	$ 861,031	$ 899,114	$ 899,114	$ 948,986	$ 948,986
	CHANGE IN NET POSITION	$ 52,927	$ 38,083	$ 570,000	$ 49,872	$ (428,500)	$ (428,500)
	ENDING RESERVE BALANCE (6/30/XXXX)	**$ 861,031**	**$ 899,114**	**$ 1,469,114**	**$ 948,986**	**$ 520,486**	**$ 520,486**

JUSTIFICATION & EXPLANATION
WPSD LOCAL CONTRIBUTION FUND

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

SPECIAL REVENUE FUNDS | TRANSIENT TAX

Purpose

The Transient Tax Fund supports destination marketing, visitor services, tourism management, and economic development initiatives that attract visitors, enhance the visitor experience, and strengthen Wrangell's economy through sustainable tourism growth.

Key Accomplishments

DESTINATION MARKETING

- Developed new visitor itineraries showcasing Wrangell's natural, cultural, and recreational assets.
- Expanded partnerships with the Alaska Travel Industry Association (ATIA) through content development and statewide marketing initiatives.
- Implemented digital advertising campaigns, email marketing strategies, and targeted media placement to increase destination visibility.
- Produced destination-focused podcast content highlighting Wrangell's unique experiences and attractions.
- Participated in the Seattle Travel Show and other industry marketing opportunities to expand visitor markets and strengthen tourism partnerships.

VISITOR EXPERIENCE

- Refreshed Visitor Center
- Launched the new Nolan Center website and Wrangell Ports & Harbors website to improve visitor access to local attractions and services.
- Developed new in-market visitor assets to improve navigation, information, and visitor engagement.
- Updated the Borough's tourism marketing strategy to reflect evolving visitor trends and industry best practices.

COMMUNITY PARTNERSHIPS AND ECONOMIC DEVELOPMENT

- Continued collaboration with local businesses, tourism operators, community organizations, and regional partners to strengthen Wrangell's visitor economy.
- Supported initiatives that promote visitation, community vitality, and long-term economic diversification.

Level of Service & Budget Impact

The Tourism Marketing & Visitor Services program provides destination marketing, visitor information services, tourism planning, and promotional support for community events and economic development initiatives. These efforts support local businesses, hospitality providers, transportation services, recreation opportunities, and community organizations while promoting sustainable tourism growth.

Maintaining current service levels requires continued investment in digital marketing, visitor services, product development, industry partnerships, and community engagement. Strategic use of transient tax revenues, grant opportunities, and collaborative partnerships allows the Borough to maximize marketing effectiveness while supporting long-term economic development goals.

Department Goals

- **Marketing and Promotion:** Increase destination visibility through targeted digital marketing and strategic partnerships. Expand the independent traveler market while strengthening existing visitor segments. Improve AI-powered discoverability and online trip planning resources.
- **Product Development:** Enhance organic search performance and digital engagement. Publish a comprehensive Wrangell Relocation Guide. Develop and publish a Meetings and Conventions Guide. Continue updating digital and print visitor assets.
- **Economic Development:** Increase convention and group travel bookings. Improve quarterly tourism and marketing performance indicators. Promote visitation, residency, workforce attraction, and business investment opportunities.

Trends & Future Challenges

TOURISM TRENDS

- Growth in independent travel and self-guided tourism.
- Increasing demand for cultural, historical, and Indigenous tourism experiences.
- Continued growth in wildlife viewing and nature-based recreation.
- Expansion of AI-assisted travel planning and digital trip research.
- Growth in shoulder-season travel opportunities and recreational vessel tourism.

COMMUNITY AND INFRASTRUCTURE

- Transportation access and travel costs continue to influence visitor demand.
- Workforce and housing shortages impact tourism-related businesses and services.
- Visitor infrastructure improvements will be necessary to support future growth.
- Capacity constraints at key attractions require careful planning and management.

SUSTAINABLE TOURISM

- Maintaining community support while balancing tourism growth with local quality of life remains a long-term priority.
- Continued collaboration with local businesses, community organizations, and regional partners will be essential to sustaining a healthy and resilient visitor economy.

Peformance Metrics

TOURISM ACTIVITY

- Visitor volume.
- Airport enplanements.
- Alaska Marine Highway passenger arrivals.
- Average visitor length of stay.

LODGING AND VISITOR SPENDING

- Lodging occupancy rates.
- Average daily room rates.
- Short-term rental activity.
- Visitor spending.
- Sales tax and transient tax collections.

VISITOR EXPERIENCE

- Visitor Center visitation.
- Museum attendance.
- Event participation.
- Convention and meeting bookings.
- Transient moorage occupancy.
- Tour participation.

MARKETING PERFORMANCE

- Website traffic and digital engagement.
- Social media reach and interaction.
- Marketing campaign performance.
- Industry partnerships and promotional activities.

Personnel

Kate Thomas	Economic Development Director
J.R. Meek	Marketing and Community Development Coordinator

FY 2025: 2.0 FTE   FY 2026: 2.0 FTE   FY 2027: 2.0 FTE

CITY AND BOROUGH OF WRANGELL | **SPECIAL REVENUE TYPE**
2027 ANNUAL BUDGET | **TRANSIENT TAX FUND**
Fund 28000 | SUMMARY OF REVENUES & EXPENDITURES

TRANSIENT TAX REVENUES		**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 ADOPTED**	**FY 2026 ESTIMATED**	**FY 2027 REQUESTED**	**FY 2027 APPROVED**
28000 000 4080	Bed (Transient) Tax	$ 56,866	$ 69,861	$ 83,000	$ 73,924	$ 83,000	$ 83,000
28000 000 4085	Bed Tax Penalties & Interest	$ -	$ -	$ -	$ -	$ -	$ -
28000 000 4550	Interest Income	$ -	$ 315	$ 3,500	$ 3,500	$ 3,500	$ 3,500
28000 000 4606	Ad Revenue	$ -	$ -	$ -	$ 5,298	$ -	$ -
	TOTAL TRANSIENT TAX REVENUES	**$ 56,866**	**70,175**	**$ 86,500**	**$ 82,721**	**$ 86,500**	**$ 86,500**
TRANSIENT TAX EXPENDITURES							
28000 000 7001	Materials & Supplies	$ 1,209	$ 1,085	$ 1,500	$ 1,763	$ 1,500	$ 1,500
28000 000 7004	Postage & Shipping	$ 819	$ 2,520	$ 6,000	$ 1,238	$ 6,000	$ 3,000
28000 000 7502	Phone/Internet	$ 704	$ 1,060	$ 1,250	$ 939	$ 701	$ 701
28000 000 7503	Information Technology	$ 9,810	$ 1,948	$ 4,080	$ 2,657	$ 4,697	$ 4,697
28000 000 7505	Travel & Training	$ 18,137	$ 15,265	$ 13,000	$ 8,334	$ 13,000	$ 10,000
28000 000 7506	Publications & Advertising	$ 37,571	$ 14,282	$ 50,000	$ 25,956	$ 40,000	$ 30,000
28000 000 7507	Memberships & Dues	$ 1,249	$ 550	$ 2,905	$ 1,323	$ 2,815	$ 2,815
28000 000 7519	Professional Services Contractual	$ 9,112	$ 34,300	$ 31,000	$ 17	$ 28,000	$ 28,000
28000 000 7576	Promotional	$ 21,051	$ 11,755	$ 12,000	$ 13,870	$ 12,000	$ 12,000
28000 000 8921	Transfer to Nolan Center	$ -	$ -	$ 3,000	$ -	$ 5,000	$ 5,000
	TOTAL TRANSIENT TAX EXPENDITURES	**$ 99,662**	**82,766**	**$ 124,735**	**$ 56,096**	**$ 113,713**	**$ 97,713**

TOTAL REVENUES	$ 56,866	$ 70,175	$ 86,500	$ 82,721	$ 86,500	$ 86,500
TOTAL EXPENDITURES	$ (99,662)	$ (82,766)	$ (124,735)	$ 19,500	$ (113,713)	$ (97,713)
CHANGE IN NET POSITION	**$ (42,796)**	**$ (12,591)**	**$ (38,235)**	**$ 63,221**	**$ (27,213)**	**$ (11,213)**
BEGINNING RESERVE BALANCE (7/1/20XX)	$ 162,876	$ 120,080	$ 133,717	$ 95,482	$ 158,703	$ 158,703
CHANGE IN NET POSITION	$ (42,796)	$ (12,591)	$ (38,235)	$ 63,221	$ (27,213)	$ (11,213)
ENDING RESERVE BALANCE (6/30/20XX)	**$ 120,080**	**$ 107,490**	**$ 95,482**	**$ 158,703**	**$ 131,491**	**$ 147,491**

JUSTIFICATION & EXPLANATION
TRANSIENT TAX

ACCT NO.

4080 **BED (TRANSIENT) TAX** - REVENUE FROM TRANSIENT TAX REMITTANCE
4085 **BED TAX PENALTIES & INTEREST** - REVENUE FROM DELINQUENT TRANSIENT TAX REMITTANCE FEES
4606 **AD REVENUE** - ALL REVENUE RECEIVED FROM TRAVEL/TOURIST ADVERTISEMENTS
7001 **MATERIALS & SUPPLIES** - COSTS FOR OFFICE SUPPLIES, SUCH AS PRINTER INK & MISC. PAPER, CARDS, & FOLDERS

7004 **POSTAGE & SHIPPING** - COST OF POSTAGE FOR TRAVEL PLANNERS AND SHIPMENT OF BOAT SHOW MATERIALS TO SEATTLE
7502 **PHONE/INTERNET -** ANNUAL ALLOTMENT FOR VISITOR CENTER PHONE, 1-800- LINE, AN**D** TBMP MESSAGE MACHINE

7503 **INFORMATION TECHNOLOGY -** COSTS INCLUDE CANVA, HOOTSUITE, DROPBOX, AND WEBSITE DOMAIN REGISTRATIONS
7505 **TRAVEL & TRAINING -** ALLOTMENT FOR SEATTLE BOAT SHOW, ALASKA MEDIA ROADSHOW, DMA WEST TECH SUMMIT, ATIA ANNUAL CONFERENCE
7506 **PUBLICATIONS & ADVERTISING** - ALLOTMENT FOR VARIOUS ADVERTISING OUTLETS, SUCH AS ATIA TRAVEL PLANNER, TRAVEL GUIDE BREATH OF BEAR, ALASKA MAGAZINE, FACEBOOK, INSTAGRAM, & MORE

7507 **MEMBERSHIP & DUES** - INCLUDES MEMBERSHIP & SUBSCRIPTION COSTS FOR SATC, JCVB, ATIA, DMA WEST, ANCHORAGE, & KTN
7519 **PROFESSIONAL SERVICES CONTRACTUAL** - COST OF AD DESIGN SERVICES
7576 **PROMOTIONAL** - ALL EXPENSES INCURRED RELATED TO THE PROMOTION OF ACTIVITES AND EVENTS ASSOCIATED WITH TOURISM AND VISITING WRANGELL
8921 **TRANSFER TO NOLAN CENTER** - ANNUAL ALLOTMENT TRANSFERRED TO NOLAN CENTER FUND

SPECIAL REVENUE FUNDS | COMMERCIAL PASSENGER VESSEL FUND (CPV)

Purpose

The Commercial Passenger Vessel (CPV) Fund supports community investments that enhance visitors' experience, improve tourism-related infrastructure, and promote responsible management of cruise tourism in Wrangell. Funding is directed toward projects and initiatives that improve visitor services, enhance public infrastructure, support tourism management strategies, and foster long-term sustainability within the visitor industry.

Key Accomplishments

VISITOR EXPERIENCE AND STEWARDSHIP

- Continued implementation and support of Tourism Best Management Practices to promote responsible visitation and positive community relationships.
- Maintained an active presence at the Port of Entry to welcome visitors, provide information, and strengthen connections between visitors and the community.
- Advanced visitor information, interpretation, and wayfinding initiatives designed to improve the overall visitor experience.

INDUSTRY COORDINATION AND PARTNERSHIPS

- Actively participated in Port Communities of Alaska and regional cruise industry organizations.
- Maintained strong working relationships with Cruise Line Agencies of Alaska and other industry stakeholders.
- Supported successful vessel scheduling, port operations, and coordination throughout the cruise season.

INFRASTRUCTURE AND COMMUNITY INVESTMENT

- Advanced waterfront development initiatives and long-range planning efforts support future tourism and economic growth.
- Supported enhancements to Port of Entry visitor facilities and related infrastructure.
- Facilitated discussions regarding new cruise partnerships, expanded visitation opportunities, and future port development projects.

RESEARCH AND TOURISM MANAGEMENT

- Conducted community sentiment research related to tourism and visitor impacts.
- Supported tourism planning and destination management initiatives.
- Monitored cruise visitation trends and associated economic impacts to support data-driven decision making.

Level of Service & Budget Impact

The Commercial Passenger Vessel Fund supports visitor services, tourism management, infrastructure improvements, and community investments associated with cruise visitation. These investments benefit both visitors and residents by enhancing public facilities, improving visitor flow and safety, and supporting sustainable tourism practices.

Continued investment in visitor infrastructure, destination stewardship, industry partnerships, and long-term planning will help ensure Wrangell remains a competitive and welcoming destination while preserving community character and quality of life.

Department Goals

- **Visitor Experience:** Enhance the visitor arrival experience at the Port of Entry. Improve downtown visitor amenities, interpretation, and wayfinding. Continue supporting high-quality visitor services that encourage longer stays and repeat visitation.
- **Tourism Management:** Advance community-based tourism management initiatives and continue refinement of Tourism Best Management Practices. Balance tourism growth with resident quality of life and community priorities. Expand destination stewardship efforts that protect community and natural resources.
- **Industry Relations:** Maintain active participation in Port Communities of Alaska and regional tourism organizations. Continue collaboration with cruise industry partners and stakeholders. Advocate for favorable vessel scheduling and destination marketing opportunities.
- **Infrastructure Investment:** Prioritize investments that improve visitor-serving infrastructure and public amenities. Support waterfront and downtown improvements benefiting both residents and visitors. Continue planning efforts that strengthen Wrangell's long-term tourism infrastructure.

Trends & Future Challenges

- Visitor expectations continue to evolve, requiring investments in authentic experiences, interpretation, and destination stewardship.
- Cruise industry diversification and changing vessel deployment patterns require flexibility and long-term planning.
- Continued investment in visitor-serving infrastructure and public amenities will be necessary to support future growth.
- Maintaining a balance between tourism growth and community quality of life remains a long-term priority.
- Competition among Alaska destinations requires continued investment in marketing, partnerships, and visitor experience improvements.
- Long-term success will depend on thoughtful planning, industry collaboration, and investments that benefit both residents and visitors while preserving Wrangell's unique character.

Peformance Metrics

VISITOR ACTIVITY

- Cruise passenger volume.
- Vessel calls.
- Passenger days in port.

ECONOMIC IMPACT

- Commercial Passenger Vessel revenues received.
- Estimated visitor spending.
- Local tour participation.
- Visitor-related sales tax activity.

COMMUNITY AND INFRASTRUCTURE

- Resident and visitor satisfaction.
- Participation in Tourism Best Management Practices.
- Completion of CPV-funded infrastructure and community improvement projects.

DESTINATION MANAGEMENT

- Visitor information contacts and engagement.
- Industry partnerships maintained.
- Progress toward long-term tourism management objectives.

Personnel

Kate Thomas	Economic Development Director
J.R. Meek	Marketing and Community Development Coordinator

FY 2025: 2.0 FTE   FY 2026: 2.0 FTE   FY 2027: 2.0 FTE

CITY AND BOROUGH OF WRANGELL | **SPECIAL REVENUE TYPE**
2027 ANNUAL BUDGET | **COMMERCIAL PASSENGER VESSELS (CPV) FUND**
Fund 28010 | SUMMARY OF REVENUES & EXPENDITURES

CPV FUND REVENUES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
28010 000 4180	CPV Excise Share Revenue	$ 70,975	$ 74,980	$ 70,000	$ 127,225	$ 70,000	$ 70,000
28010 000 4550	Interest Income	$ -	$ 972	$ 15,000	$ 15,000	$ 15,000	$ 15,000
	TOTAL REVENUES	**$ 70,975**	**$ 75,952**	**$ 85,000**	**$ 142,225**	**$ 85,000**	**$ 85,000**
CPV FUND EXPENDITURES							
28010 000 7001	Materials & Supplies	$ -	$ -	$ 4,500	$ -	$ 5,000	$ 5,000
28010 000 7519	Professional/Contractual Services	$ -	$ 9,815	$ 25,000	$ 21,405	$ 15,000	$ 15,000
28010 000 7900	Capital Expenditures	$ 6,979	$ 895	$ 50,000	$ -	$ 50,000	$ 50,000
28030 000 7590	Grant Expenditures	$ -	$ 5,337			$ -	$ -
28010 000 8990	Transfer to Parks and Recreation CIP Fund	$ -	$ -	$ -	$ -	$ 6,000	$ -
	TOTAL EXPENDITURES	**$ 6,979**	**$ 16,047**	**$ 79,500**	**$ 21,405**	**$ 76,000**	**$ 70,000**
	TOTAL CHANGE IN NET POSITION	**$ 63,996**	**$ 59,905**	**$ 5,500**	**$ 120,821**	**$ 9,000**	**$ 15,000**
	BEGINNING RESERVE BALANCE (7/1/20XX)	$ 295,023	$ 359,020	$ 418,925	$ 424,425	$ 545,245	$ 545,245
	CHANGE IN NET POSITION	$ 63,996	$ 59,905	$ 5,500	$ 120,821	$ 9,000	$ 15,000
	ENDING RESERVE BALANCE (6/30/20XX)	**$ 359,020**	**$ 418,925**	**$ 424,425**	**$ 545,245**	**$ 554,245**	**$ 560,245**

JUSTIFICATION & EXPLANATION

COMMERCIAL PASSENGER VESSEL FUND

ACCT NO.	ACCOUNT DESCRIPTION
4180	**CPV EXCISE SHARE REVENUE -** ALL REVENUES DERIVED FROM THE IMPOSITION OF AN EXCISE TAX ON COMMERCIAL PASSENGER VESSELS. PASSENGERS TRAVELING ON QUALIFIED COMMERCIAL PASSENGER VESSELS ARE LIABLE FOR THE TAX. THE ALASKA STATE DEPARTMENT OF REVENUE DEPOSITS ALL PROCEEDS FROM THE TAX AND THE LEGISLATURE MAKES APPROPRIATIONS TO MUNICIPALITIES ON ANNUAL BASIS (I.E. THE MUNICIPAL SHARE).
7001	**MATERIALS & SUPPLIES** - FLOWERS, MULCH, PLANTERS AND OTHER LANDSCAPING MATERIALS TO CLEAN THE DOWNTOWN FLOWER BEDS AND LANDSCAPING (I.E. BULB-OUTS)
7519	**PROFESSIONAL/CONTRACTUAL SERVICES** - THOSE SERVICE EXPENDITURES THAT ARE DIRECTLY OR INDIRECTLY ASSOCIATED WITH TRAVEL AND TOURISM FROM COMMERCIAL PASSENGER VESSELS
7900	**CAPITAL EXPENDITURES** - EXPENDITURES ABOVE $5,000 THAT ARE CAPITALIZABLE AND ARE ASSOCIATED WITH TRAVEL AND TOURISM FROM COMMERCIAL PASSENGER VESSELS
8924	**TRANSFER TO PARKS AND RECREATION -** TRANSFER TO PARKS AND RECREATION IN ORDER TO SUPPLEMENT AS NEEDED

CITY AND BOROUGH OF WRANGELL | **SPECIAL REVENUE FUNDS**
2027 ANNUAL BUDGET | **MARIAN GLENZ FUND**
Fund 28020 | SUMMARY OF REVENUES & EXPENDITURES

MARIAN GLENZ FUND REVENUES		**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 ADOPTED**	**FY 2026 ESTIMATED**	**FY 2027 REQUESTED**	**FY 2027 APPROVED**
28020 000 4690	Marian Glenz Donation	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MARIAN GLENZ FUND EXPENDITURES							
28020 000 7590	Grant Expenditures	$ (10,000)	$ -	$ 5,000	$ 661	$ 19,256	$ 19,256
	TOTAL EXPENDITURES	**$ (10,000)**	**$ -**	**$ 5,000**	**$ 661**	**$ 19,256**	**$ 19,256**
	CHANGE IN NET POSITION	**$ 10,000**	**$ -**	**$ (5,000)**	**$ (661)**	**$ (19,256)**	**$ (19,256)**
	BEGINNING RESERVE BALANCE (7/1/20XX)	$ 9,917	$ 19,917	$ 19,917	$ 19,917	$ 19,256	$ 19,256
	CHANGE IN NET POSITION	$ 10,000	$ -	$ (5,000)	$ (661)	$ (19,256)	$ (19,256)
	ENDING RESERVE BALANCE (6/30/XXXX)	**$ 19,917**	**$ 19,917**	**$ 14,917**	**$ 19,256**	**$ -**	**$ -**

CITY AND BOROUGH OF WRANGELL | **SPECIAL REVENUE FUNDS**
2027 ANNUAL BUDGET | **BIRDFEST FUND**
Fund 28030 | SUMMARY OF REVENUES & EXPENDITURES

BIRDFEST FUND REVENUES		**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 ADOPTED**	**FY 2026 ESTIMATED**	**FY 2027 REQUESTED**	**FY 2027 APPROVED**
28030 000 4592	Birdfest Revenue	$ 4,206	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000
	TOTAL REVENUES	**$ 4,206**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**
BIRDFEST FUND EXPENDITURES							
28030 000 7590	Grant Expenditures	$ 4,206	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000
	TOTAL EXPENDITURES	**$ 4,206**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**
	CHANGE IN NET POSITION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	BEGINNING RESERVE BALANCE (7/1/20XX)	$ 1,916	$ 1,916	$ 1,916	$ 1,916	$ 1,916	$ 1,916
	CHANGE IN NET POSITION	$ -	$ -	$ -	$ -	$ -	$ -
	ENDING RESERVE BALANCE (6/30/XXXX)	**$ 1,916**	**$ 1,916**	**$ 1,916**	**$ 1,916**	**$ 1,916**	**$ 1,916**

CITY AND BOROUGH OF WRANGELL | **SPECIAL REVENUE TYPE**
2027 ANNUAL BUDGET | **BOROUGH ORGANIZATION FUND**
Fund 11110 | SUMMARY OF REVENUES & EXPENDITURES

BOROUGH ORGANIZATION FUND REVENUES & TRANSFERS-IN		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
11110 000 4550	Interest Income	$ -	$ 733	$ -	$ -	$ -	$ -
11110 000 4650	Land & Lot Sales	$ -	$ -	$ -	$ -	$ -	$ -
11110 000 4910	Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL REVENUES	**$ -**	**$ 733**	**$ -**	**$ -**	**$ -**	**$ -**
BOROUGH ORGANIZATION FUND EXPENSES							
11110 000 7511	Surveying/Timber Cruise Expense	$ -	$ -	$ 150,000	$ -	$ 200,000	$ 200,000
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 150,000**	**$ -**	**$ 200,000**	**$ 200,000**
	TOTAL CHANGE IN NET POSITION	**$ -**	**$ 733**	**$ (150,000)**	**$ -**	**$ (200,000)**	**$ (200,000)**
	BEGINNING RESERVE BALANCE (7/1/20XX)	$ 312,497	$ 312,497	$ 313,230	$ 313,230	$ 313,230	$ 313,230
	CHANGE IN NET POSITION	$ -	$ 733	$ (150,000)	$ -	$ (200,000)	$ (200,000)
	ENDING RESERVE BALANCE (6/30/20XX)	**$ 312,497**	**$ 313,230**	**$ 163,230**	**$ 313,230**	**$ 113,230**	**$ 113,230**

JUSTIFICATION & EXPLANATION

BOROUGH ORGANIZATION FUND

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

CITY AND BOROUGH OF WRANGELL | **SPECIAL REVENUE TYPE**
2027 ANNUAL BUDGET | **911 SURCHARGE REVENUE**
Fund #: 11130 | SUMMARY OF REVENUES & EXPENDITURES

911 SURCHARGE FUND REVENUES & TRANSFERS-IN		**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 ADOPTED**	**FY 2026 ESTIMATED**	**FY 2027 REQUESTED**	**FY 2027 APPROVED**
11130 000 4350	911 Surcharge Revenue	$ 48,960	$ 43,275	$ 48,000	$ 50,010	$ 50,000	$ 50,000
	TOTAL REVENUES	**$ 48,960**	**$ 43,275**	**$ 48,000**	**$ 50,010**	**$ 50,000**	**$ 50,000**
911 SURCHARGE FUND EXPENDITURES							
11130 000 7503	Information Technology	$ 32,734	$ 41,874	$ 55,000	$ 47,920	$ 55,000	$ 55,000
11130 000 7519	Professional Services Contr.	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 32,734**	**$ 41,874**	**$ 55,000**	**$ 47,920**	**$ 55,000**	**$ 55,000**
	TOTAL CHANGE IN NET POSITION	**$ 16,226**	**$ 1,400**	**$ (7,000)**	**$ 2,089**	**$ (5,000)**	**$ (5,000)**
	BEGINNING RESERVE BALANCE (7/1/20XX)	$ 49,224	$ 65,450	$ 66,851	$ 66,851	$ 68,940	$ 68,940
	CHANGE IN NET POSITION	$ 16,226	$ 1,400	$ (7,000)	$ 2,089	$ (5,000)	$ (5,000)
	ENDING RESERVE BALANCE (6/30/20XX)	**$ 65,450**	**$ 66,851**	**$ 59,851**	**$ 68,940**	**$ 63,940**	**$ 63,940**

JUSTIFICATION & EXPLANATION
911 SURCHARGE REVENUE

GL ACCT	DESCRIPTION
4350	**911 SURCHARGE REVENUE -** THE 911 SURCHARGE REVENUE REMITTED FROM WIRED AND WIRELESS TELEPHONE PROVIDERS TO THE BOROUGH FOR SUPPORTING AND MAINTAINING THE 911 SYSTEM
7503	**INFORMATION TECHNOLOGY-** 911 SYSTEM SOFTWARE AND HARDWARE EXPENSES
7519	**PROFESSIONAL SERVICES CONTRACTUAL** - CONTRACTUAL EXPENSES FOR SOFTWARE & HARDWARE IMPLEMENTATION

CITY AND BOROUGH OF WRANGELL | **SPECIAL REVENUE TYPE**
2027 ANNUAL BUDGET | **MILL PROPERTY DEVELOPMENT FUND**
Fund #: 53000 | SUMMARY OF REVENUES & EXPENDITURES

MPD REVENUES & TRANSFERS-IN		**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 ADOPTED**	**FY 2026 ESTIMATED**	**FY 2027 REQUESTED**	**FY 2027 APPROVED**
53000 000 4910	Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MPD FUND EXPENDITURES							
53000 000 7501	Utilities	$ 8,103	$ 836	$ -	$ -	$ -	$ -
53000 000 7980	Bad Debt Expense	$ -	$ -	$ -	$ -	$ -	$ -
53000 000 7519	Professional Services Contractual	$ -	$ -	$ 550,000	$ 550,000	$ -	$ -
53000 000 7550	Property Assessment Services	$ -	$ -	$ -	$ -	$ -	$ -
53000 000 7950	Property Acquisition Expense	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 8,103**	**$ 836**	**$ 550,000**	**$ 550,000**	**$ -**	**$ -**
	TOTAL CHANGE IN NET POSITION	**$ (8,103)**	**$ (836)**	**$ (550,000)**	**$ (550,000)**	**$ -**	**$ -**
	BEGINNING RESERVE BALANCE (7/1/20XX)	$ 1,298,901	$ 1,290,798	$ 1,289,962	$ 1,289,962	$ 739,962	$ 739,962
	CHANGE IN NET POSITION	$ (8,103)	$ (836)	$ (550,000)	$ (550,000)	$ -	$ -
	ENDING RESERVE BALANCE (6/30/20XX)	**$ 1,290,798**	**$ 1,289,962**	**$ 739,962**	**$ 739,962**	**$ 739,962**	**$ 739,962**

JUSTIFICATION & EXPLANATION
MILL PROPERTY DEVELOPMENT FUND

ACCT NO.	**ACCOUNT DESCRIPTION**
4910	**TRANSFER FROM GENERAL FUND** - RESOURCES ALLOCATED FROM THE GENERAL FUND TO THE ECONOMIC RECOVERY FUND FOR THE PURCHASE OF THE 6-MILE OLD MILL PROPERTY
7519	**PROFESSIONAL SERVICES CONTRACTUAL**- CONTRACTUAL SERVICE EXPENSES RELATED TO MILL PROPERTY DEVELOPMENT
7950	**PROPERTY ACQUISITION EXPENSE**- THE COST OF ACQUIRING THE OLD MILL SITE PROPERTY

SPECIAL REVENUE FUNDS | CONSTRUCTION FUND

Overview

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

Purpose

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

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 50000

CONSTRUCTION FUNDS
RESIDENTIAL CONSTRUCTION FUND
SUMMARY OF REVENUES & EXPENDITURES

RESIDENTIAL CONSTRUCTION FUND REVENUES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
50000 000 4550	Interest Income	-	$ 1,920	$ 17,000	$ 17,000	$ 17,000	$ 17,000
50000 000 4650	Land & lot sales	-	$ 750	$ 1,812,000	$ 2,158,707	$ -	$ -
50000 000 4900	Transfer from Other Fund	-	$ -	$ -	$ -	$ -	$ -
50000 000 4999	Alder Top Denali Commission Grant	$ -	$ -	$ 300,000	$ 134,088	$ -	
	TOTAL REVENUES	**$ -**	**2,670**	**$ 2,129,000**	**$ 2,309,795**	**$ 17,000**	**$ 17,000**

RESIDENTIAL CONSTRUCTION FUND EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
50000 000 7506	Publications & Advertising	-	$ -	$ -	$ -	$ -	$ -
50000 000 7519	Professional Services Contractual	-	$ 750	$ -	$ 67,420	$ 50,000	$ 50,000
50000 000 9999 00 50001	Alder Top Phase I Project Expenses	1,678,074	$ 159,483	$ -	$ -	$ -	$ -
50000 000 9999 00 50002	Alder Top Phase II Project Expenses	-	$ 74,463	$ 2,440,500	$ 2,022,680	$ -	$ -
50000 000 9999 00 50001	Alder Top Phase II Project Expenses (Denali)				$ 134,088	$ -	$ -
	TOTAL EXPENDITURES	**$ 1,678,074**	**$ 234,696**	**$ 2,440,500**	**$ 2,224,188**	**$ 50,000**	**$ 50,000**
							$ -
	CHANGE IN NET POSITION	**$ (1,678,074)**	**(232,026)**	**$ (311,500)**	**$ 85,606**	**$ (33,000)**	**$ (33,000)**
	BEGINNING RESERVE BALANCE (7/1/20XX)	$ 2,496,095	818,021	$ 585,995	$ 585,995	$ 671,601	$ 671,601
	CHANGE IN NET POSITION	$ (1,678,074)	$ (232,026)	$ (311,500)	$ 85,606	$ (33,000)	$ (33,000)
	ENDING RESERVE BALANCE (6/30/XXXX)	**$ 818,021**	**$ 585,995**	**$ 274,495**	**$ 671,601**	**$ 638,601**	**$ 638,601**

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 52000

CONSTRUCTION FUNDS
INDUSTRIAL CONSTRUCTION FUND
SUMMARY OF REVENUES & EXPENDITURES

INDUSTRIAL CONSTRUCTION FUND REVENUES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
52000 000 4550	Interest Income	$ 2,148	$ 2,892	$ -	$ 1,730	$ -	$ -
52000 000 4650	Land & lot sales	$ -	$ 229,900	$ -	$ 89,665	$ -	$ -
52000 000 4651	Recovered Foreclosure Costs	$ 4,444	$ 4,599	$ -	$ 3,449	$ -	$ -
	TOTAL REVENUES	**6,592**	**237,391**	**-**	**$ 94,844**	**$ -**	**$ -**

INDUSTRIAL CONSTRUCTION FUND EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
52000 000 7501	Utilities	$ -	$ -	$ -	$ -	$ -	$ -
52000 000 7506	Publications	$ -	$ -	$ -	$ -	$ -	$ -
52000 000 7515	Permits, Inspections & Compliance	$ -	$ -	$ -	$ -	$ -	$ -
52000 000 7519	Professional Services Contractual	$ 2,677	$ 16,836	$ 50,000	$ 14,133	$ 50,000	$ 50,000
52000 000 7950	Land Acquisition Expense	$ -	$ -	$ -	$ 60,000	$ -	$ -
52000 000 7900	Capital Expenditures	$ -	$ -	$ -	$ -	$ -	$ -
52000 000 9999 00 52001	5th and 6th Ave Construction	$ 21,206	$ 342,403	$ -	$ -	$ -	$ -
52000 000 9999 00 52002	6-Mile Mill Site Phase I ESA	$ -	$ -	$ -	$ -	$ -	$ -
52000 000 9999 00 52003	Wilcox Environmental Assessment	$ -	$ 7,207	$ -	$ -	$ -	$ -
	TOTAL EXPENDITURES	23,883	366,445	50,000	74,133	50,000	50,000
	BEGINNING RESERVE BALANCE (7/1/20XX)	$ 448,972	431,681	$ 302,627	$ 302,627	$ 323,338	$ 323,338
	CHANGE IN NET POSITION	$ (17,291)	$ (129,054)	$ (50,000)	$ 20,711	$ 50,000	$ 50,000
	ENDING RESERVE BALANCE (6/30/XXXX)	**$ 431,681**	**302,627**	**$ 252,627**	**$ 323,338**	**$ 373,338**	**$ 373,338**

SPECIAL REVENUE FUNDS | DEBT SERVICE FUND SUMMARY

Overview

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

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

In other words, debt is not something that should be avoided or eliminated. Rather, debt is something that should be used and managed effectively. Debt can be mismanaged, however. Overuse of debt places a burden on the financial resources of the Borough and its taxpayers. Thus, it is important to create policies and follow practices to ensure debt is used wisely.

Debt management is a critical component of the City and Borough of Wrangell financial operations. The Borough takes an active role in managing its debt. This is done through a variety of means including: debt management policies, bond ratings, comprehensive planning for future bond issues, and management of existing and APPROVED debt levels, legal debt margins, and debt service payments. This section of the budget provides an analysis of each of these factors.

CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 16000

DEBT SERVICE FUND
GOVERNMENTAL ACTIVITIES
SUMMARY OF REVENUES & EXPENDITURES

DEBT SERVICE FUND REVENUES & TRANSFERS-IN		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
16000 000 4593	GO Bond Revenue	$ -	$ -	$ -	$ -	$ -	$ -
16000 000 4591	State School Bond Reimbursement	$ -	$ -	$ -	$ -	$ -	$ -
16000 000 4910	Transfer from General Fund	$ -	$ -	$ -	$ -	$ 227,713	$ 227,713
16000 000 4922	Transfer from Sales Tax Fund	$ -	$ -	$ -	$ -	$ -	$ -
16000 000 4925	Transfer from Secure Rural Schools	$ 247,625	$ 242,875	$ 243,300	$ 243,300	$ 242,875	$ 242,875
	TOTAL REVENUES	**$ 247,625**	**$ 242,875**	**$ 243,300**	**$ 243,300**	**$ 470,588**	**$ 470,588**

DEBT SERVICE FUND EXPENDITURES							
16000 000 7800	General Obligation Bond Principal	$ 95,000	$ 95,000	$ 100,000	$ 100,000	$ 175,000	$ 295,588
16000 000 7801	General Obligation Bond Interest	$ 152,625	$ 174,875	$ 143,000	$ 143,000	$ 295,588	$ 175,000
	TOTAL EXPENDITURES	**$ 247,625**	**$ 269,875**	**$ 243,000**	**$ 243,000**	**$ 470,588**	**$ 470,588**

BOND DEBT SERVICE

Alaska Municipal Bond Bank
City and Borough of Wrangell - 2023 GO Bonds
***
Priced on 1/31/2023
Final Cash Flows

Period Ending	Principal	Coupon	Interest	Debt Service
06/30/2023			45,638.89	45,638.89
06/30/2024	95,000	5.000%	152,625.00	247,625.00
06/30/2025	95,000	5.000%	147,875.00	242,875.00
06/30/2026	100,000	5.000%	143,000.00	243,000.00
06/30/2027	105,000	5.000%	137,875.00	242,875.00
06/30/2028	115,000	5.000%	132,375.00	247,375.00
06/30/2029	120,000	5.000%	126,500.00	246,500.00
06/30/2030	125,000	5.000%	120,375.00	245,375.00
06/30/2031	130,000	5.000%	114,000.00	244,000.00
06/30/2032	140,000	5.000%	107,250.00	247,250.00
06/30/2033	145,000	5.000%	100,125.00	245,125.00
06/30/2034	155,000	5.000%	92,625.00	247,625.00
06/30/2035	160,000	5.000%	84,750.00	244,750.00
06/30/2036	170,000	5.000%	76,500.00	246,500.00
06/30/2037	175,000	5.000%	67,875.00	242,875.00
06/30/2038	185,000	5.000%	58,875.00	243,875.00
06/30/2039	195,000	5.000%	49,375.00	244,375.00
06/30/2040	205,000	5.000%	39,375.00	244,375.00
06/30/2041	215,000	5.000%	28,875.00	243,875.00
06/30/2042	230,000	5.000%	17,750.00	247,750.00
06/30/2043	240,000	5.000%	6,000.00	246,000.00
	3,100,000		1,849,638.89	4,949,638.89

BOND DEBT SERVICE

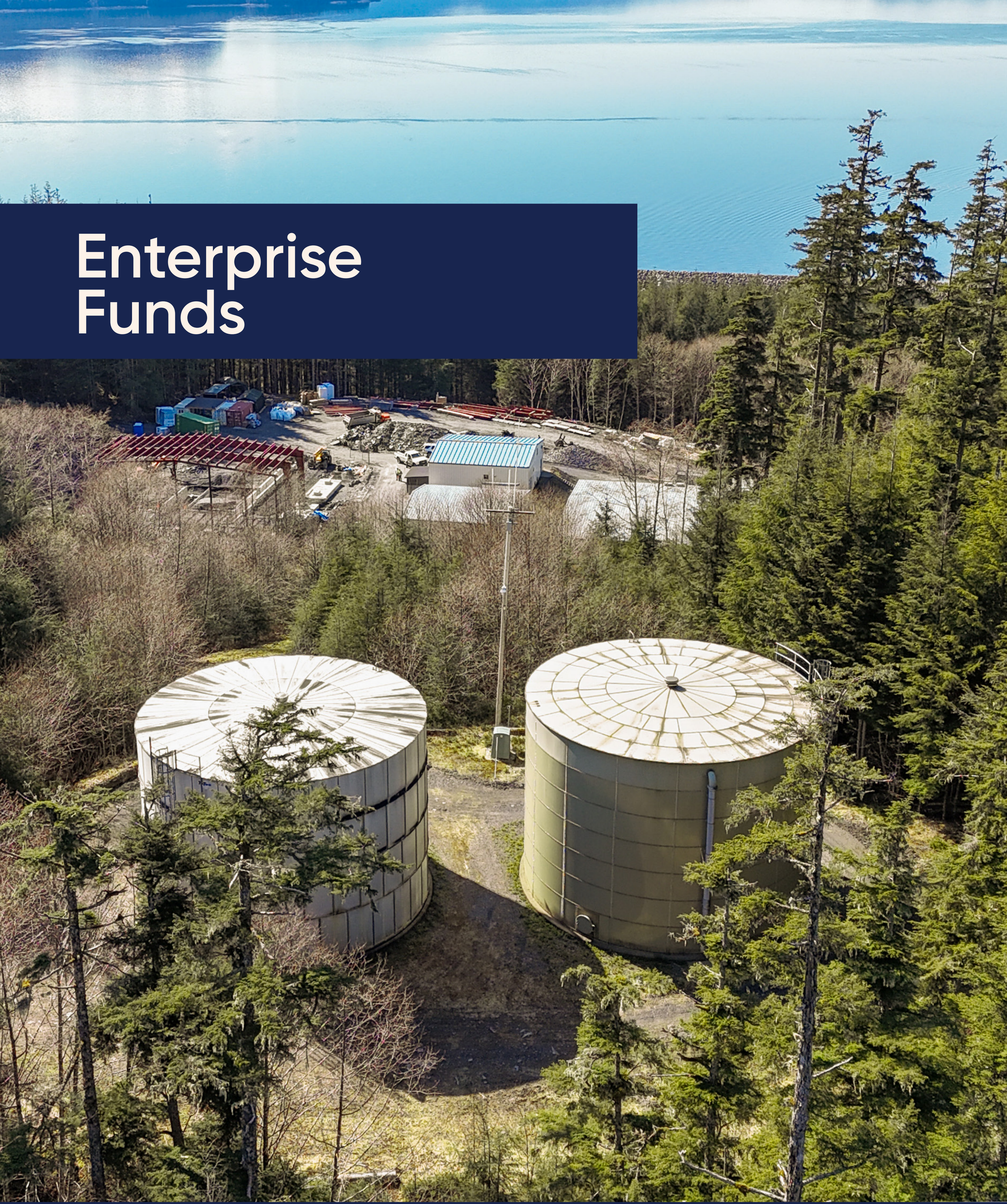
Alaska Municipal Bond Bank Authority
Wrangell GO Bonds

Period Ending	Principal	Coupon	Interest	Debt Service
06/01/2027	70,000	5.000%	157,712.50	227,712.50
06/01/2028	90,000	5.000%	136,000.00	226,000.00
06/01/2029	95,000	5.000%	131,500.00	226,500.00
06/01/2030	100,000	5.000%	126,750.00	226,750.00
06/01/2031	100,000	5.000%	121,750.00	221,750.00
06/01/2032	110,000	5.000%	116,750.00	226,750.00
06/01/2033	115,000	5.000%	111,250.00	226,250.00
06/01/2034	120,000	5.000%	105,500.00	225,500.00
06/01/2035	125,000	5.000%	99,500.00	224,500.00
06/01/2036	130,000	5.000%	93,250.00	223,250.00
06/01/2037	140,000	5.000%	86,750.00	226,750.00
06/01/2038	145,000	5.000%	79,750.00	224,750.00
06/01/2039	150,000	5.000%	72,500.00	222,500.00
06/01/2040	160,000	5.000%	65,000.00	225,000.00
06/01/2041	165,000	5.000%	57,000.00	222,000.00
06/01/2042	175,000	5.000%	48,750.00	223,750.00
06/01/2043	185,000	5.000%	40,000.00	225,000.00
06/01/2044	195,000	5.000%	30,750.00	225,750.00
06/01/2045	205,000	5.000%	21,000.00	226,000.00
06/01/2046	215,000	5.000%	10,750.00	225,750.00
	2,790,000		1,712,212.50	4,502,212.50

JUSTIFICATION & EXPLANATION
DEBT SERVICE FUND

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

Enterprise Funds



Purpose

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

The City and Borough of Wrangell has three major enterprise funds and two non-major enterprise fund.

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

Enterprise Funds Presented

Wrangell Municipal Light & Power Fund

Water Fund

Ports & Harbors Fund

Sewer/Wastewater Fund

Sanitation Fund

ENTERPRISE FUNDS | WRANGELL MUNICIPAL LIGHT & POWER

Purpose

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

Key Accomplishments

INFRASTRUCTURE RELIABILITY

- Completed the Alder Top power distribution project, improving system reliability and electrical distribution capabilities.
- Successfully completed the Generator No. 1 center section overhaul, extending the operational life and reliability of critical generation assets.
- Replaced two primary distribution poles on Mission Street, strengthening the integrity of the electrical distribution system.

ASSET MANAGEMENT

- Completed substantial repainting and preservation of power plant infrastructure, protecting critical assets and reducing long-term maintenance needs.

Level of Service & Budget Impact

The FY27 budget maintains current service levels and provides the resources necessary to operate and maintain a safe and reliable electrical utility. Planned investments focus on preserving existing infrastructure while strategically upgrading the electrical distribution system to support future residential, commercial, and industrial growth. Budget amendments may be brought forward as opportunities arise to complete feeder improvements and enhance system resiliency.

Department Goals

- **Reliability and Infrastructure:** Complete Center Section Rebuild #2. Increase feeder resilience and capacity to support future community growth and improve system reliability.
- **Equipment and Operations:** Complete remaining power plant painting and preservation projects.

Personnel

David McHolland	Electrical Superintendent
Dwight Yancey	Electric Line Foreman
Chris Stewart	Electric Lineman
Jacob Hammer	Apprentice Lineman

FY 2025: 6.0 FTE FY 2026: 5.0 FTE FY 2027: 4.0 FTE

Trends & Future Challenges

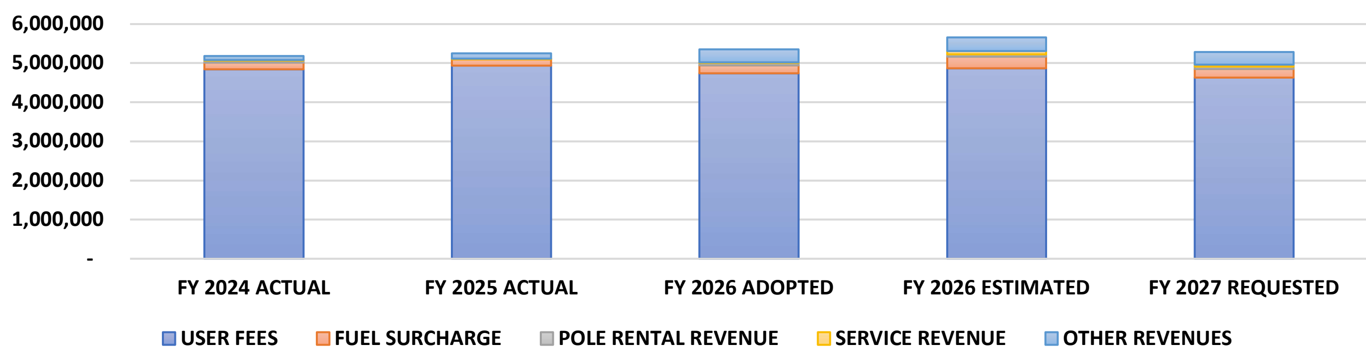
- Extended procurement and equipment lead times continue to impact project scheduling and utility operations.
- Long-term feeder upgrades remain essential to accommodate anticipated growth and maintain reliable electrical service.
- Ongoing SEAPA grid resiliency projects continue to strengthen the Borough's long-term power supply and increase operational flexibility.
- State and federal funding opportunities for renewable and clean energy projects continue to expand, providing potential avenues for future utility improvements and infrastructure investments.

CITY AND BOROUGH OF WRANGELL | **ENTERPRISE FUND TYPE**
2027 ANNUAL BUDGET | **WML&P FUND**
Fund 70000 | SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
USER FEES	4,840,090	4,937,936	4,742,795	4,868,904	4,625,000	4,625,000
FUEL SURCHARGE	166,624	153,509	201,125	293,412	225,000	225,000
POLE RENTAL REVENUE	59,010	-	59,010	59,010	59,010	59,010
SERVICE REVENUE	13,977	24,039	16,287	87,186	51,737	51,737
OTHER REVENUES	103,768	129,332	328,093	343,493	325,253	325,253
TOTAL REVENUE & TRANSFERS-IN	**$ 5,183,469**	**$ 5,244,816**	**$ 5,347,310**	**$ 5,652,006**	**$ 5,285,999**	**$ 5,285,999**

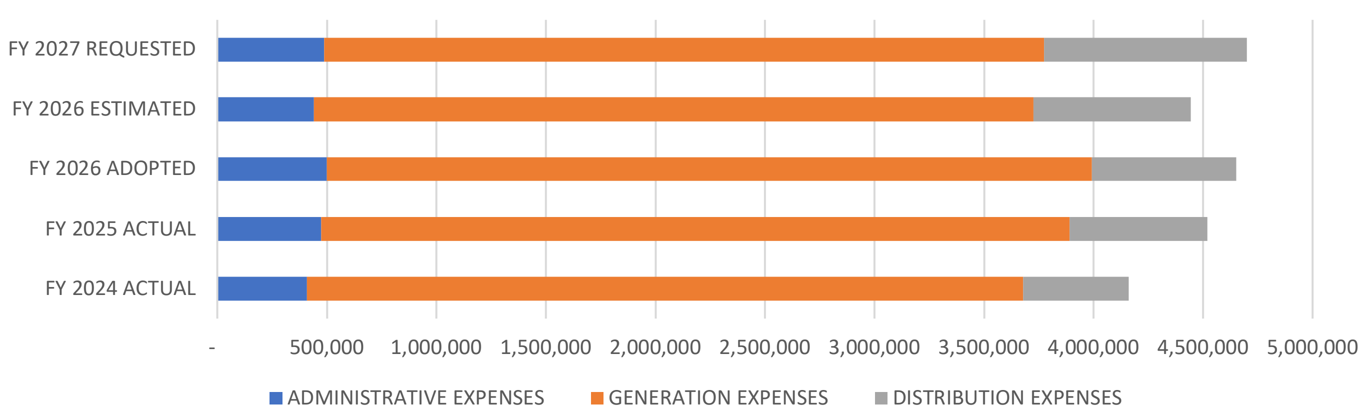
WML&P REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
ADMINISTRATIVE EXPENSES	409,080	474,581	499,197	440,830	487,604	487,604
GENERATION EXPENSES	3,269,444	3,415,757	3,492,709	3,284,888	3,286,288	3,286,288
DISTRIBUTION EXPENSES	481,265	629,841	658,829	717,672	926,013	926,013
TRANSFERS-OUT	-	631,903	857,497	614,155	799,228	799,228
TOTAL EXPENDITURES	**4,159,789**	**5,152,082**	**5,508,232**	**5,057,546**	**5,499,133**	**5,499,133**

WML&P EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL | **ENTERPRISE FUNDS**
2027 ANNUAL BUDGET | **ELECTRIC FUND**
Fund #70000 | *DETAIL OF REVENUES & EXPENDITURES*

ELECTRIC FUND REVENUES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
70000 200 4101	PERS On-behalf Revenue	$ -	$ -	$ 60,000	$ 62,000	$ 60,000	$ 60,000
70000 200 5010	Residential KwH Sales	$ 2,034,145	$ 2,150,846	$ 2,016,560	$ 2,219,515	$ 2,000,000	$ 2,000,000
70000 200 5011	Small Commercial KwH Sales	$ 1,594,497	$ 1,703,372	$ 1,583,183	$ 1,710,908	$ 1,700,000	$ 1,700,000
70000 200 5012	Large Commercial KwH Sales	$ 1,211,448	$ 1,083,718	$ 1,143,051	$ 938,481	$ 925,000	$ 925,000
70000 200 5015	Fuel Surcharge	$ 166,624	$ 153,509	$ 201,125	$ 293,412	$ 225,000	$ 225,000
70000 200 5018	Labor Charges	$ 1,900	$ 1,129	$ 1,199	$ 12,460	$ 6,830	$ 6,830
70000 200 5020	Electric fees & permits	$ 5,310	$ 13,378	$ 3,729	$ 10,303	$ 7,016	$ 7,016
70000 200 5021	Write-offs from Collections	$ -	$ -	$ -	$ -	$ -	$ -
70000 200 5022	Service Charges	$ 12,077	$ 22,910	$ 15,088	$ 74,726	$ 44,907	$ 44,907
70000 200 5029	Write-off's Collected at City Hall	$ (102)	$ 2,672	$ 1,391	$ 1,070	$ 1,231	$ 1,231
70000 200 5030	Equipment Rental	$ -	$ -	$ -	$ -	$ -	$ -
70000 200 5031	Pole Rental	$ 59,010	$ -	$ 59,010	$ 59,010	$ 59,010	$ 59,010
70000 200 5032	Late Fees	$ 15,942	$ 15,702	$ 15,235	$ 9,239	$ 12,237	$ 12,237
70000 200 5033	Investment income	$ -	$ 9,827	$ 175,000	$ 175,000	$ 175,000	$ 175,000
70000 200 5034	Material Sales	$ 9,408	$ 7,593	$ 5,938	$ -	$ 2,969	$ 2,969
70000 200 5035	SEAPA Rebate	$ -	$ -	$ -	$ -	$ -	$ -
70000 200 5036	PERS Termination Liability	$ 73,211	$ 80,160	$ 66,800	$ 85,881	$ 66,800	$ 66,800
	TOTAL WML&P REVENUES	**$ 5,183,469**	**$ 5,244,816**	**$ 5,347,310**	**$ 5,652,006**	**$ 5,285,999**	**$ 5,285,999**

ELECTRIC FUND ADMINISTRATIVE EXPENSES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
70000 201 6001	Salaries & Wages	$ 112,942	$ 57,969	$ 124,573	$ 132,076	$ 124,573	$ 124,573
70000 201 6002	Temporary Wages	$ -	$ -	$ -	$ -	$ -	$ -
70000 201 6005	Overtime	$ -	$ -	$ 6,523	$ -	$ -	$ -
70000 201 62XX	Employer Costs	$ 77,340	$ 153,874	$ 57,344	$ 62,320	$ 58,687	$ 58,687
70000 201 7001	Materials & Supplies	$ 1,198	$ 219	$ 2,500	$ 2,805	$ 2,500	$ 2,500
70000 201 7002	Facility Repair & Maintenance	$ 674	$ -	$ 1,000	$ 358	$ 1,000	$ 1,000
70000 201 7008	Non-Capital Equipment	$ -	$ -	$ -	$ -	$ -	$ -
70000 201 7010	Vehicle Maintenance	$ -	$ 23	$ -	$ 11	$ -	$ -
70000 201 7100	Uniform, gear & clothing allowance	$ -	$ -	$ -	$ -	$ -	$ -
70000 201 7501	Utilities	$ -	$ -	$ -	$ 3,196	$ -	$ -
70000 201 7502	Phone/Internet	$ 8,046	$ 9,532	$ 9,295	$ 17,305	$ 7,002	$ 7,002
70000 201 7503	Information Technology	$ 392	$ -	$ 3,700	$ -	$ 700	$ 700
70000 201 7004	Postage & Shipping	$ 2,346	$ -	$ 500	$ -	$ 500	$ 500
70000 201 7505	Travel & Training	$ 1,455	$ 2,018	$ 500	$ 390	$ 500	$ 500
70000 201 7506	Publications & Advertising	$ 1,721	$ -	$ 500	$ -	$ 500	$ 500
70000 201 7507	Dues & Subscriptions	$ -	$ -	$ -	$ -	$ -	$ -
70000 201 7508	Insurance	$ 47,252	$ 55,739	$ 63,821	$ 63,821	$ 47,314	$ 47,314
70000 201 7509	Bank & Credit Card Fees	$ -	$ -	$ -	$ -	$ -	$ -
70000 201 7510	Engineering	$ 1,089	$ -	$ 2,000	$ -	$ 2,000	$ 2,000
70000 201 7515	Health & Safety Compliance	$ 725	$ 38	$ 500	$ 300	$ 500	$ 500
70000 201 7603	Charges from Finance	$ 76,262	$ 99,226	$ 133,532	$ 75,180	$ 157,537	$ 157,537
70000 201 7629	Charges from Capital Facilities	$ 1,611	$ 60	$ 2,908	$ 2,908	$ 4,290	$ 4,290
70000 201 7851	PERS Termination Liability Payment	$ 76,027	$ 80,160	$ 80,000	$ 80,160	$ 80,000	$ 80,000
70000 201 7900	Capital Equipment	$ -	$ -	$ -	$ -		
70000 201 7980	Bad Debt Expense	$ -	$ 15,721	$ 10,000	$ -	$ -	$ -
	TOTAL ADMINISTRATIVE EXPENSES	**$ 409,080**	**$ 474,581**	**$ 499,197**	**$ 440,830**	**$ 487,604**	**$ 487,604**

ELECTRIC FUND GENERATION EXPENSES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
70000 202 6001	Salaries & Wages	$ 83,121	$ 102,369	$ 74,092	$ -	$ -	$ -
70000 202 6005	Overtime	$ 5,512	$ 3,600	$ 6,523	$ -	$ -	$ -
70000 202 62XX	Employer Costs	$ 47,665	$ 51,580	$ -	$ -	$ -	$ -
70000 202 7001	Materials & Supplies	$ 4,370	$ 8,047	$ 7,000	$ 20,155	$ 15,000	$ 15,000
70000 202 7002	Facility Repair & Maintenance	$ 10,453	$ 926	$ 10,000	$ 6,806	$ 10,000	$ 10,000
70000 202 7004	Postage & Shipping	$ 2,346	$ 417	$ 7,500	$ 256	$ 7,500	$ 7,500
70000 202 7008	Non-Capital Equipment	$ 475	$ -	$ -	$ -	$ -	$ -
70000 202 7009	Equipment Repair & Maintenance	$ 18,788	$ 49,568	$ 70,000	$ 46,266	$ 70,000	$ 70,000
70000 202 7016	Fuel & Oil - Generation	$ 154,618	$ 213,310	$ 340,000	$ 293,412	$ 225,000	$ 225,000
70000 202 7017	Fuel - Heating	$ 15,916	$ 11,234	$ 10,000	$ 20,316	$ 10,000	$ 10,000
70000 202 7018	Miscellaneous Tools	$ 2,577	$ (1,248)	$ 5,000	$ 3,270	$ 15,000	$ 15,000
70000 202 7100	Uniform, gear & clothing allowance	$ 449	$ 661	$ 750	$ 851	$ 851	$ 851
70000 202 7501	Utilities	$ -	$ -	$ -	$ -	$ -	$ -
70000 202 7505	Travel & Training	$ 714	$ -	$ 5,000	$ -	$ 5,000	$ 5,000
70000 202 7508	Insurance	$ 16,633	$ 14,740	$ 16,214	$ 16,214	$ 15,344	$ 15,344
70000 202 7510	Engineering	$ -	$ -	$ -	$ -	$ -	$ -
70000 202 7515	Permits, Inspections & Compliance	$ 117	$ 473	$ 500	$ 127	$ 500	$ 500
70000 202 7519	Professional Services Contractual	$ 29,778	$ (623)	$ 6,000	$ 1,085	$ 6,000	$ 6,000
70000 202 7629	Charges from Capital Facilities	$ 1,732	$ 121	$ 4,130	$ 4,130	$ 6,093	$ 6,093
70000 202 7850	Hydroelectric Power Purchases	$ 2,874,179	$ 2,960,584	$ 2,930,000	$ 2,871,668	$ 2,900,000	$ 2,900,000
70000 202 7900	Capital Equipment	$ -	$ -	$ -	$ 333	$ -	$ -
	TOTAL GENERATION EXPENSES	**$ 3,269,444**	**$ 3,415,757**	**$ 3,492,709**	**$ 3,284,888**	**$ 3,286,288**	**$ 3,286,288**

ELECTRIC FUND DISTRIBUTION EXPENSES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
70000 203 6001	Salaries & Wages	$ 269,453	$ 347,401	$ 324,285	$ 366,763	$ 348,168	$ 348,168
70000 203 6005	Overtime	$ 26,267	$ 22,677	$ 25,467	$ 30,849	$ 32,285	$ 32,285
70000 203 62XX	Employer Costs	$ 155,686	$ 197,324	$ 179,347	$ 161,945	$ 163,974	$ 163,974
70000 203 7001	Materials & Supplies	$ 3,988	$ 16,147	$ 15,000	$ 12,692	$ 15,000	$ 15,000
70000 203 7004	Postage & Shipping	$ 9,341	$ 7,799	$ 10,000	$ 6,205	$ 10,000	$ 10,000
70000 203 7008	Non-Capital Equipment (under $5000)	$ -	$ -	$ -	$ -	$ -	$ -
70000 203 7009	Equipment Repair & Maintenance	$ 635	$ 948	$ 1,000	$ 630	$ 1,000	$ 1,000
70000 203 7010	Vehicle Maintenance	$ 5,562	$ 7,297	$ 11,000	$ 45,720	$ 51,000	$ 51,000
70000 203 7018	Miscellaneous Tools	$ 130	$ -	$ 1,000	$ -	$ 1,000	$ 1,000
70000 203 7033	Street lighting	$ 36	$ -	$ 6,000	$ -	$ 6,000	$ 6,000
70000 203 7100	Uniform, gear & clothing allowance	$ 1,481	$ 2,354	$ 2,250	$ 2,514	$ 2,250	$ 2,250
70000 203 7501	Utilities	$ -	$ -	$ -	$ -	$ -	$ -
70000 203 7502	Phone/Internet	$ -	$ -	$ 1,410	$ -	$ -	$ -
70000 203 7505	Travel & Training	$ 12,797	$ 9,836	$ 20,000	$ -	$ 20,000	$ 20,000
70000 203 7515	Permits, Inspections & Compliance	$ 1,982	$ 417	$ 6,000	$ 10,436	$ 12,000	$ 12,000
70000 203 7519	Professional Services Contractual	$ -	$ -	$ -	$ 6,500	$ 50,000	$ 50,000
70000 203 7621	Public Works Labor Charges	$ -	$ -	$ -	$ -	$ -	$ -
70000 203 7622	Charges from Garage	$ 11,451	$ 17,642	$ 26,570	$ 8,685	$ 28,836	$ 28,836
70000 203 7900	Capital Equipment	$ -	$ -	$ -	$ -	$ 150,000	$ 150,000
70000 203 7910	Utility Poles	$ (1,641)	$ -	$ 10,000	$ 7,869	$ 15,000	$ 15,000
70000 203 7911	Transformers	$ (15,903)	$ -	$ 8,500	$ 28,741	$ 8,500	$ 8,500
70000 203 7912	Electric Line	$ -	$ -	$ 10,000	$ 28,123	$ 10,000	$ 10,000
70000 203 7913	Meters	$ -	$ -	$ 1,000	$ -	$ 1,000	$ 1,000
70000 000 8900	Transfer to Residential Construction Fund	$ -	$ -	$ -	$ -	$ -	$ -
70000 000 8990	Transfer to WML&P CIP Fund	$ -	$ 631,903	$ 857,497	$ 614,155	$ 799,228	$ 799,228
	TOTAL DISTRIBUTION EXPENSES	**$ 481,265**	**$ 1,261,743**	**$ 1,516,326**	**$ 1,331,828**	**$ 1,725,241**	**$ 1,725,241**

TOTAL REVENUES	$ 5,183,469	$ 5,244,816	$ 5,347,310	$ 5,652,006	$ 5,285,999	$ 5,285,999
TOTAL EXPENSES	$ 4,159,789	$ 5,152,082	$ 5,508,232	$ 5,057,546	$ 5,499,133	$ 5,499,133
TOTAL REVENUES OVER (EXPENSES)	**$ 1,023,680**	**$ 92,734**	**$ (160,922)**	**$ 594,460**	**$ (213,134)**	**$ (213,134)**
BEGINNING RESERVE BALANCE (7/1/20XX)	$ 2,323,692	$ 3,347,372	$ 3,440,106	$ 3,440,106	$ 4,034,566	$ 4,034,566
CHANGE IN NET POSITION	$ 1,023,680	$ 92,734	$ (160,922)	$ 594,460	$ (213,134)	$ (213,134)
ENDING RESERVE BALANCE (6/30/20XX)	**$ 3,347,372**	**$ 3,440,106**	**$ 3,279,184**	**$ 4,034,566**	**$ 3,821,432**	**$ 3,821,432**

ENTERPRISE FUND: WML&P CIP FUND

Project Description	GL Account	Account Description	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PROJECT: 70006	70300 000 4970 00 70006	Transfers from WML&P Operating Fund	$ -	$ -	$ -	$ -	$ -
GENERATOR UNIT #5	70300 202 9999 00 70006	Generator Unit #5 Improvements	$ 574,865	$ -	$ -	$ -	$ -
IMPROVEMENTS							
Completed		**Resources available over resources used**	$ (574,865)	$ -	$ -	$ -	$ -
PROJECT: 70007	70300 000 4970 00 70007	Transfers from WML&P Operating Fund	$ -	$ -	$ 346	$ -	$ -
AMI METERING	70300 202 9999 00 70007	AMI Metering System Implementation Project	$ 10,172	$ -	$ 346	$ -	$ -
		Resources available over resources used	$ (10,172)	$ -	$ -	$ -	$ -
PROJECT: 70008	70300 000 4970 00 70008	Transfers from WML&P Operating Fund	$ -	$ 200,000	$ 19,732	$ 103,086	$ 103,086
12 MW Power Plant	70300 203 9999 00 70008	12 MW Power Plant Upgrades	$ 13,794	$ 200,000	$ 19,732	$ 103,086	$ 103,086
Upgrade		**Resources available over resources used**	$ (13,794)	$ -	$ -	$ -	$ -
PROJECT: 70009	70300 000 4970 00 70009	Transfers from WML&P Operating Fund	$ -	$ 57,497	$ 4,390	$ 70,000	$ 70,000
GENERATION	70300 203 9999 00 70009	Design for Power Generation Building Rehab	$ -	$ 57,497	$ 4,390	$ 70,000	$ 70,000
BUILDING REHAB		**Resources available over resources used**	$ -	$ -	$ -	$ -	$ -
PROJECT: 70011	70300 000 4970 00 70011	Transfers from WML&P Operating Fund	$ -	$ 600,000	$ 589,687	$ -	$ -
GENERATOR #3	70300 000 9999 00 70011	Generator Unit #3 Improvements	$ -	$ 600,000	$ 589,687	$ -	$ -
IMPROVEMENTS		**Resources available over resources used**	$ -	$ -	$ -	$ -	$ -
PROJECT: 70012	70300 000 4970 00 70012	Transfers from WML&P Operating Fund	$ -	$ -	$ -	$ 626,142	$ 626,142
GENERATOR #1	70300 000 9999 00 70012	Generator Unit #1 Improvements	$ -	$ -	$ -	$ 626,142	$ 626,142
IMPROVEMENTS		**Resources available over resources used**	$ -	$ -	$ -	$ -	$ -

JUSTIFICATION & EXPLANATION

WML&P FUND

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

JUSTIFICATION & EXPLANATION
WML&P FUND CONTINUED

GL ACCT	DESCRIPTION			
201 6001	**SALARIES & WAGES**			
	WML&P DIRECTOR SALARY		$	124,573
		TOTAL	**$**	**124,573**
201 6100	**EMPLOYER COSTS**			
	FICA, SBS AND MEDICARE (7.58%)		$	9,443
	STATE OF ALASKA PERS (22%)		$	27,406
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		$	21,838
		TOTAL	**$**	**58,687**
201 7001	**MATERIALS & SUPPLIES** - OFFICE SUPPLIES SUCH AS PRINTER PAPER, ENVELOPES, PENS, PRINTER INK, ETC. CLEANING SUPPLIES, CALENDARS, AND OTHER MISC. OFFICE SUPPLIES			
201 7002	**FACILITY REPAIR & MAINTENANCE** - COSTS FOR GENERAL FACILITY MAINTENANCE			
201 7008	**NON-CAPITAL EQUIPMENT** - COST OF NEW COMPUTER			
201 7010	**VEHICLE MAINTENANCE** - COST OF ADMIN TRUCK GENERAL MAINTENANCE			
201 7100	**UNIFORM, GEAR & CLOTHING ALLOWANCE** - CLOTHING ALLOWANCE FOR ONE EMPLOYEE			
201 7501	**UTILITIES** - WATER, SEWER, ELECTRIC FOR WMLP ADMIN BUILDING			
201 7502	**PHONE/INTERNET** - ANNUAL ALLOTMENT FOR PHONE LANDLINE, INTERNET SERVICE, AND CELL PHONE SERVICES			
201 7503	**INFORMATION TECHNOLOGY** - ANNUAL ALLOTMENT FOR MICROSOFT OFFICE SUBSCRIPTION & ITRON METERING			
201 7505	**TRAVEL & TRAINING** - EXCEL ONLINE TRAINING & METER TRAINING			
201 7506	**PUBLICATIONS & ADVERTISING** - COST OF PUBLISHING NEWSPAPER ADS & AIRING RADIO ADS			
201 7507	**DUES & SUBSCRIPTIONS** - ANNUAL ALLOTMENT FOR SAFETY MEETINGS SERVICES			
201 7508	**INSURANCE** - PROPERTY & VEHICLE INSURANCE			
201 7509	**BANK & CREDIT CARD FEES** - BANK FEES FOR USING CREDIT CARDS			
201 7510	**ENGINEERING** - EPS ENGINEERING CONTINGENCY			
201 7515	**HEALTH & SAFETY COMPLIANCE** - OSHA COMPLIANCE			
201 7540	**AUDITING SERVICES** - ALLOCATION OF ANNUAL AUDIT EXPENSE			
201 7603	**CHARGES FROM FINANCE** - TOTAL ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, BILLING MATERIALS, AUDITING SERVICES AND CREDIT CARD FEES			
201 7622	**CHARGES FROM GARAGE** - COSTS INCURRED BY THE WMLP FOR GARAGE LABOR			
201 7629	**CHARGES FROM CAPITAL FACILITIES** - STAFF LABOR COSTS FOR CAPITAL FACILITIES			
201 7851	**PERS TERMINATION LIABILITY PAYMENT** - ONGOING BURDEN OF PREVIOUS PERS POSITION BEING ELIMINATED			
202 7001	**MATERIALS & SUPPLIES** - COSTS FOR FUEL FILTERS, OIL FILTERS, GASKETS, AND OTHER MISC. REPAIR SUPPLIES			
202 7002	**FACILITY REPAIR & MAINTENANCE** - COSTS FOR MAINTENANCE BUILDING HEATER, RADIATOR ADJUSTMENT, ROOF REPAIRS, EXHAUST FAN INSTALLATION, FIRE SUPPRESSION SYSTEM, AND OTHER MISC. GENERAL MAINTENANCE			
202 7004	**POSTAGE & SHIPPING** - INCLUDES COST OF POSTAGE FOR WMLP MAILINGS			
202 7008	**NON-CAPITAL EQUIPMENT (UNDER $5000)** - NO EXPENDITURES CURRENTLY BUDGETED			

JUSTIFICATION & EXPLANATION

WML&P FUND CONTINUED

GL ACCT	DESCRIPTION
202 7009	**EQUIPMENT REPAIR & MAINTENANCE** - OVERHEAD CRANE, EMD PIPING AND CONTINGENCY
202 7016	**FUEL & OIL - GENERATION** - COSTS FOR DIESEL FUEL, ENGINE OIL, AND COOLANT FOR DIESEL RUN
202 7017	**FUEL - HEATING** - COST FOR HEATING FUEL FOR THE WML&P FACILITY
202 7018	**MISCELLANEOUS TOOLS** - MISCELLANEOUS HAND TOOLS
202 7100	**UNIFORM, GEAR & CLOTHING ALLOWANCE** - PPE SUCH AS HIGH VISABILITY RAINGEAR & CLOTHING ALLOWANCE FOR THE ONE GERNATION DEPARTMENT EMPLOYEE
202 7505	**TRAVEL & TRAINING -** COST FOR EMD TRAINING
202 7510	**ENGINEERING -** NO EXPENDITURES BUDGETED
202 7515	**PERMITS, INSPECTIONS & COMPLIANCE** - ALLOTMENT FOR EPA AIR QUALITY PERMIT AND FIRE EXTINGUISHER SERVICES
202 7519	**PROFESSIONAL SERVICES CONTRACTUAL - AMI SYSTEM**
202 7629	**CHARGES FROM CAPITAL FACILITIES -** STAFF LABOR COSTS FOR CAPITAL FACILITIES
202 7850	**HYDROELECTRIC POWER PURCHASES** - POWER PURCHASES FROM SEAPA
202 7900	**CAPITAL EQUIPMENT** - NO EXPENDITURES BUDGETED

203 6001 SALARIES & WAGES

Electric Lineman Salary	$ 143,477
Electric Lineman Salary	$ 118,600
Electric Lineman Apprentice	$ 86,091
TOTAL	**$ 348,168**

203 6005 OVERTIME

	OT	ACTING	STANDBY	TOTAL
Electric Lineman OT, Standby	$ 10,144	$ 6,222	$ 1,200	$ 17,566
Electric Lineman OT, Standby	$ 8,553	$ -	$ 1,200	$ 9,753
Electric Lineman Apprentice OT	$ 4,967	$ -	$ -	$ 4,967
TOTAL	**$ 23,664**	**$ 6,222**	**$ 2,400**	**$ 32,285**

203 62XX EMPLOYER COSTS

FICA, SBS AND MEDICARE (7.58%)	$ 28,838
STATE OF ALASKA PERS (22%)	$ 83,700
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	$ 51,436
TOTAL	**$ 163,974**

GL ACCT	DESCRIPTION
203 7001	**MATERIALS & SUPPLIES** - COSTS FOR MISC. LINE DISTRIBUTION SUPPLIES, CHAINSAW GAS & OIL, GLOVES, AND OTHER MISC. SUPPLIES
203 7004	**POSTAGE & SHIPPING** - INCLUDES COST OF POSTAGE FOR WMLP MAILINGS
203 7008	**NON-CAPITAL EQUIPMENT (UNDER $5000)** - NO EXPENDITURES BUDGETED
203 7009	**EQUIPMENT REPAIR & MAINTENANCE** - ALLOTMENT FOR CHAINSAW REPAIRS
203 7010	**VEHICLE MAINTENANCE -** ALLOTMENT FOR REPAIRS ON THREE LINE TRUCKS & DMV TAG RENEWALS
203 7018	**MISCELLANEOUS TOOLS** - ALLOTMENT FOR MISC. TOOLS
203 7033	**STREET LIGHTING** - REPLENISHING INVENTORY STOCKS FOR STREET LIGHT ARMS AND LED FIXTURES
203 7100	**UNIFORM, GEAR & CLOTHING ALLOWANCE** - ALLOTMENT FOR CLOTHING ALLOWANCE FOR THREE EMPLOYEES
203 7502	**PHONE/INTERNET -** COST FOR ONE CELL PHONE
203 7505	**TRAVEL & TRAINING -** ALLOTMENT FOR ARC FLASH COURSE TRAINING AND FLAGGING TRANING COURSE
203 7515	**PERMITS, INSPECTIONS & COMPLIANCE** - ALLOTMENT FOR LINEMAN CERTIFICATION RENEWALS, HOT GLOVE TESTING, MANLIFT SAFETY INSPECTIONS, AND HOT STICK TESTING
203 7519	**PROFESSIONAL SERVICES CONTRACTUAL** - NO EXPENDITURES BUDGETED
203 7621	**PUBLIC WORKS LABOR CHARGES** - COSTS INCURRED BY WMLP FOR PUBLIC WORKS LABOR
203 7622	**CHARGES FROM GARAGE -** COSTS INCURRED BY WMLP FOR GARAGE LABOR
203 7629	**CHARGES FROM CAPITAL FACILITIES -** STAFF LABOR COSTS FOR CAPITAL FACILITIES
203 7900	**CAPITAL EQUIPMENT -** ALLOTMENT FOR A WOOD CHIPPER
203 7910	**UTILITY POLES** - ALLOTMENT FOR FIVE 30 FOOT POLES AND FIVE 35 FOOT POLES
203 7911	**TRANSFORMERS** - ALLOTMENT FOR 15 KVA TRANSFORMERS
203 7912	**ELECTRIC LINE** - ALLOTMENT FOR 18 ROLLS OF VARIOUS WIRE GRADES
203 7913	**METERS** - COST OF PURCHASING AMI METERS

ENTERPRISE FUNDS | WATER FUND

Purpose

The City & Borough of Wrangell Water Department provides potable water in compliance with all state and federal regulations and ensures the system is operated economically while providing reliable service to the citizens of Wrangell.

Key Accomplishments

INFRASTRUCTURE AND OPERATIONS

- Successfully completed construction and commissioning of the new Water Treatment Plant, providing the community with a modern, resilient, and efficient drinking water treatment facility.
- Began full operational integration of the new treatment systems and processes while maintaining uninterrupted water service to the community.
- Supported utility infrastructure improvements associated with community development projects, including Alder Top.

WATER DISTRIBUTION SUPPORT

- Responded to and repaired eight water main breaks to maintain system reliability and minimize service interruptions.
- Completed multiple water service installations and repairs to support residential and commercial customers.

REGULATORY COMPLIANCE

- Successfully completed the Lead Service Line Inventory in partnership with the Alaska Department of Environmental Conservation (ADEC), meeting State and Federal regulatory requirements.

WORKFORCE DEVELOPMENT

- Continued employee training and certification efforts to maintain qualified water treatment operations staff and ensure regulatory compliance.

Level of Service & Budget Impact

FY27 represents the first full year of operation for the new Water Treatment Plant. While the facility provides significant improvements in reliability, treatment capability, and operational resilience, the department will continue evaluating operational costs, maintenance requirements, and staffing needs associated with the new infrastructure. Maintaining service levels will require continued investment in preventative maintenance, operator training, equipment replacement, and regulatory compliance activities.

Department Goals

- **Plant Optimization:** Continue optimizing operations and maintenance of the new Water Treatment Plant. Refine operational procedures and preventative maintenance schedules to maximize equipment life and system reliability.

- **Regulatory Compliance:** Maintain compliance with all State and Federal drinking water standards Continue monitoring and reporting activities required by regulatory agencies.
- **Infrastructure:** Continue improving water distribution system reliability through proactive maintenance and repairs. Support utility infrastructure improvements associated with future community growth and development. Advance the Dam and Reservoir Bypass and Stabilization Project to improve long-term water supply reliability, infrastructure resilience, and operational flexibility.
- **Workforce Development:** Continue professional development and operator certification training to maintain a skilled and qualified workforce.

Personnel

Andrew Scambler	Lead WTP Operator
VACANT	WTP Operator
Erin Galla	WTP Operator Apprentice
Jacob Allen	WTP Operator Apprentice

FY 2025: 2.0 FTE FY 2026: 2.0 FTE FY 2027: 2.5 FTE

Performance Metrics

- Compliance with State and Federal drinking water regulations.
- Water quality monitoring and reporting performance.
- Water main break response and repair completion.
- Preventative maintenance activities completed.
- Operator certification and training achievements.
- System reliability and uninterrupted water service delivery.

Trends & Future Challenges

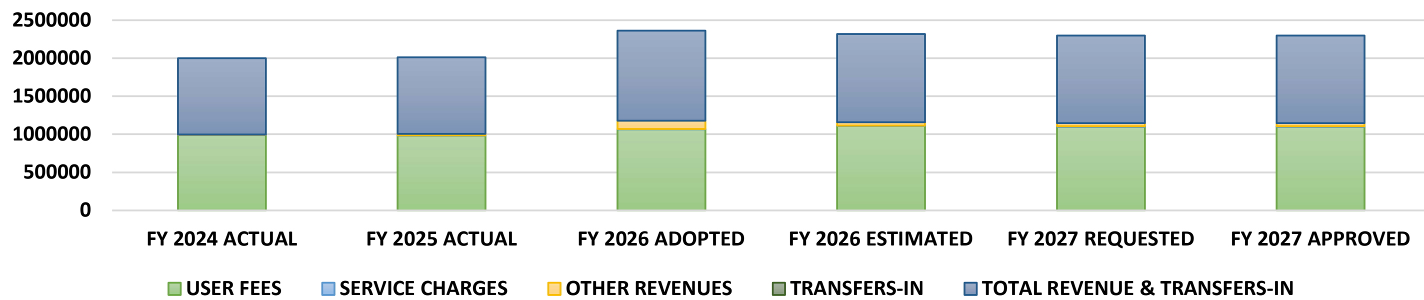
- The first full year of operation will provide valuable information regarding long-term maintenance needs, operational costs, and lifecycle planning for the new treatment facility.
- Drinking water regulations continue to evolve, requiring ongoing monitoring, reporting, and operational adjustments.
- Maintaining both treatment and distribution infrastructure will require continued investment to ensure long-term reliability and public health protection.
- Recruiting, training, and retaining qualified water treatment operators remains critical to maintaining safe and reliable drinking water service.
- Balancing operational costs, capital maintenance, and future infrastructure investments while maintaining affordable utility rates will remain an ongoing priority.

CITY AND BOROUGH OF WRANGELL | **ENTERPRISE FUND TYPE**
2027 ANNUAL BUDGET | **WATER FUND**
Fund 72000 | SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
USER FEES	990,707	980,804	1,067,155	1,112,796	1,100,000	1,100,000
SERVICE CHARGES	3,700	5,830	5,000	3,467	5,000	5,000
OTHER REVENUES	4,647	18,904	107,501	42,501	42,500	42,500
TRANSFERS-IN	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS-IN	**$ 999,054**	**$ 1,005,537**	**$ 1,179,656**	**$ 1,158,764**	**$ 1,147,500**	**$ 1,147,500**

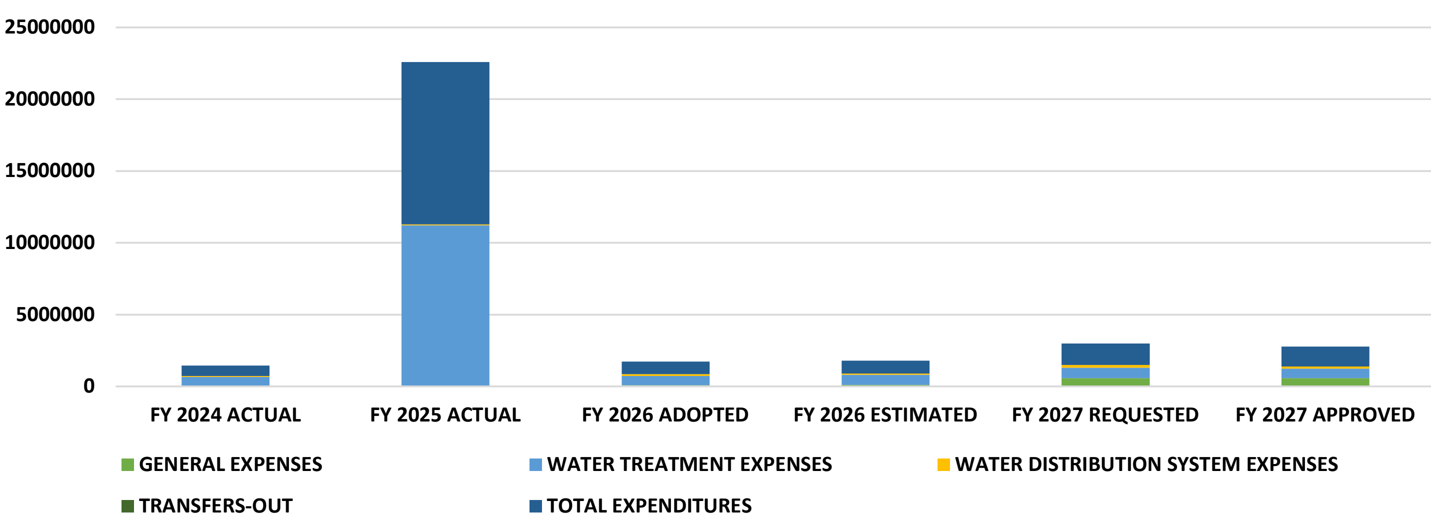
WATER REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
GENERAL EXPENSES	37,818	60,343	94,744	115,727	561,507	561,507
WATER TREATMENT EXPENSES	610,225	11,165,917	620,300	705,047	725,907	675,907
WATER DISTRIBUTION SYSTEM EXPENSES	86,188	66,040	147,047	76,799	206,143	146,143
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	**734,232**	**11,292,300**	**862,091**	**897,572**	**1,493,557**	**1,383,557**

WATER FUND EXPENSES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #72000

ENTERPRISE FUNDS
WATER FUND
DETAIL OF REVENUES & EXPENDITURES

WATER FUND REVENUES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
72000 000 4101	PERS On-behalf Revenue	$ 4,647	$ 18,904	$ 7,501	$ 7,501	$ 7,500	$ 7,500
72000 300 5110	Water Sales	$ 990,707	$ 980,804	$ 1,067,155	$ 1,112,796	$ 1,100,000	$ 1,100,000
72000 300 5118	Labor Charges	$ 3,700	$ 5,830	$ 5,000	$ 3,467	$ 5,000	$ 5,000
72000 300 5149	Other Revenues	$ -	$ -	$ -	$ -	$ -	$ -
72000 300 5550	Interest Revenue	$ -	$ -	$ 100,000	$ 35,000	$ 35,000	$ 35,000
72000 300 4920	Transfer from Permanent Fund	$ -	$ -	$ -	$ -	$ 250,000	$ 250,000
	TOTAL REVENUES	**$ 999,054**	**$ 1,005,537**	**$ 1,179,656**	**$ 1,158,764**	**$ 1,397,500**	**$ 1,397,500**
WATER FUND GENERAL EXPENSES							
72000 301 7508	Insurance	$ 10,531	$ 19,449	$ 20,428	$ 20,428	$ 30,273	$ 30,273
72000 301 7603	Charges from Finance	$ 28,598	$ 37,210	$ 57,777	$ 28,192	$ 65,408	$ 65,408
72000 301 7802	Revenue Bond Principal	$ -	$ -	$ 12,999	$ 28,207	$ 250,680	$ 250,680
72000 301 7803	Revenue Bond Interest	$ (1,311)	$ 3,684	$ 3,540	$ 38,899	$ 215,146	$ 215,146
	TOTAL GENERAL EXPENSES	**$ 37,818**	**$ 60,343**	**$ 94,744**	**$ 115,727**	**$ 561,507**	**$ 561,507**
WATER TREATMENT OPERATING EXPENSES							
72000 302 6001	Salaries & Wages	$ 173,178	$ 145,367	$ 137,531	$ 179,063	$ 136,046	$ 136,046
72000 302 6002	Temporary Wages	$ -	$ -	$ -	$ -	$ -	$ -
72000 302 6005	Overtime	$ 41,009	$ 61,532	$ 21,404	$ 62,145	$ 20,630	$ 20,630
72000 302 6100	Employer Costs	$ 73,350	$ 172,357	$ 68,898	$ 118,101	$ 90,025	$ 90,025
72000 302 7001	Materials & Supplies	$ 21,739	$ 18,826	$ 20,000	$ 44,667	$ 25,000	$ 15,000
72000 302 7002	Facility Repair & Maintenance	$ 28,365	$ 1,585	$ 7,500	$ 7,557	$ 7,500	$ 7,500
72000 302 7008	Non-Capital Expense	$ 75	$ -	$ 1,000	$ -	$ -	$ -
72000 302 7009	Equipment Repair & Maintenance	$ 6,305	$ 1,918	$ 10,000	$ 6,312	$ 20,000	$ 10,000
72000 302 7010	Vehicle Maintenance	$ 684	$ 284	$ 5,000	$ 143	$ 3,000	$ 3,000
72000 302 7011	Equipment Rental Expense	$ -	$ -	$ -	$ 87	$ -	$ -
72000 302 7021	Water Treatment Chemicals	$ 43,624	$ 54,889	$ 90,000	$ 126,203	$ 125,000	$ 120,000
72000 302 7100	Uniform, Gear & Clothing Allowance	$ 595	$ 1,484	$ 1,250	$ 420	$ 1,500	$ 1,500
72000 302 7025	Water System Maintenance	$ 1,399	$ 170	$ -	$ 2,059	$ -	$ -
72000 302 7501	Utilities	$ 125,394	$ 122,223	$ 132,081	$ 80,150	$ 85,000	$ 85,000
72000 302 7502	Phone/Internet	$ 3,370	$ 5,893	$ 5,092	$ 5,855	$ 4,851	$ 4,851
72000 302 7505	Travel & Training	$ 9,882	$ 8,057	$ 5,000	$ 10,790	$ 5,000	$ 5,000
72000 302 7506	Publications & Advertising	$ 390	$ 653	$ 500	$ -	$ 500	$ 500
72000 302 7515	Permits, Inspections & Compliance	$ 37,673	$ 17,953	$ 30,000	$ 35,231	$ 30,000	$ 30,000
72000 302 7519	Professional Services Contractual	$ 14,961	$ 45,399	$ 75,000	$ -	$ 75,000	$ 50,000
72000 302 7621	Public Works Labor Charges	$ 25,407	$ 53,752	$ -	$ 25,128	$ 86,143	$ 86,143
72000 302 7622	Charges from Garage	$ 1,779	$ 3,818	$ 8,908	$ -	$ 9,036	$ 9,036
72000 302 7629	Charges from Capital Facilities	$ 1,046	$ 121	$ 1,136	$ 1,136	$ 1,675	$ 1,675
72000 302 7900	Capital Expenditures	$ -	$ 2,520	$ -	$ -	$ -	$ -
72000 000 8990	Transfer to Water CIP Fund	$ -	$ 10,447,117	$ -	$ -	$ -	$ -
	TOTAL WATER TREATMENT EXPENSES	**$ 610,225**	**$ 11,165,917**	**$ 620,300**	**$ 705,047**	**$ 725,907**	**$ 675,907**
DISTRIBUTION OPERATING EXPENSES							
72000 303 7025	Distribution System Maintenance	$ 38,916	$ 50,472	$ 60,000	$ 68,570	$ 60,000	$ 50,000
72000 303 7519	Professional Services Contractual	$ -	$ -	$ 10,000	$ 782	$ 10,000	$ 10,000
72000 303 7621	Public Works Labor Charges	$ 47,272	$ 15,568	$ 77,047	$ 7,446	$ 86,143	$ 86,143
72000 303 7900	Capital Expenditures	$ -	$ -	$ -	$ -	$ 50,000	$ -
72000 303 8900	Transfer to Residential Construction Fund	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL DISTRIBUTION EXPENSES	**$ 86,188**	**$ 66,040**	**$ 147,047**	**$ 76,799**	**$ 206,143**	**$ 146,143**

TOTAL REVENUES	$	999,054	$	1,005,537	$	1,179,656	$	1,158,764	$	1,397,500	$	1,397,500
TOTAL EXPENSES	$	734,232	$	11,292,300	$	862,091	$	897,572	$	1,493,557	$	1,383,557
REVENUES OVER (EXPENSES)	**$**	**264,823**	**$**	**(10,286,763)**	**$**	**317,565**	**$**	**261,192**	**$**	**(96,057)**	**$**	**13,943**

ENTERPRISE FUND: WATER CIP FUND *Fund #72300*

Project Description	GL Account	Account Description	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 APPROVED
PROJECT: 72002 *RESERVOIR BYPASS PROJECT*	72300 000 4999 11 72002	DCCED - Reservoir Bypass Grant Revenue	$ 249,347	$ 76,952	$ 125,218
	72300 000 9999 11 72002	DCCED - Reservoir Bypass Grant Expenditures	$ 249,347	$ 76,952	$ 125,218
	72300 000 4999 50 72002	ARPA/SLFRF Grant Revenue	$ 242,992	$ -	$ -
	72300 000 9999 50 72002	ARPA/SLFRF Grant Expenditures	$ 242,992	$ -	$ -
	72300 000 4999 44 72002	EPA - CDS Grant Revenue	$ 2,080,000	$ -	$ -
	72300 000 9999 44 72002	EPA - CDS Grant Expenditures	$ 2,080,000	$ -	$ -
		Resources available over resources (used)	$ -	$ -	$ -
PROJECT: 72008 DAM SAFETY & STABILIZATION	72300 000 4999 11 72008	DCCED GRANT REVENUE	$ 5,000,000	$ 27,629	$ 4,972,372
	72300 302 9999 00 72008	Upper Damn Stability Project Expenses	$ 5,000,000	$ 27,629	$ 4,972,372
		Resources available over resources (used)	**$ -**	**$ -**	**$ -**

JUSTIFICATION & EXPLANATION

WATER FUND

GL ACCT DESCRIPTION

4101 **PERS ON-BEHALF REVENUE** - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS

5110 **WATER SALES** - REVENUE FROM WATER SALES

5118 **LABOR CHARGES** - REVENUE FROM CONNECTION FEES

5149 **OTHER REVENUES** - MATERIAL SALES AND ALL OTHER MATERIAL REVENUE STREAMS

5550 **INTEREST INCOME** - THE ALLOCATION OF INVESTMENT INCOME FROM THE PORTION OF WATER FUND CASH INVESTED IN THE CENTRAL TREASURY

7508 **INSURANCE** - VEHICLE AND BUILDING INSURANCE

7509 **BANK & CREDIT CARD FEES** - BANK FEES FOR USING CREDIT CARDS

7540 **AUDITING SERVICES** - ALLOCATION OF ANNUAL AUDIT EXPENSE

7603 **CHARGES FROM FINANCE** - ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, AND

7802 **REVENUE BOND PRINCIPAL** - PRINCIPAL PAYMENTS ON DEC WATER REVENUE BOND

7803 **REVENUE BOND INTEREST** - INTEREST PAYMENTS ON DEC WATER REVENUE BOND

6001 **SALARIES & WAGES**

Water Treatment Plant Operator Salary		$ 81,804
Water Operator Apprentice Salary		$ 54,243
	TOTAL	**$ 136,046**

6005 **OVERTIME**

Water Treatment Plant Operator OT		$ 17,630
Water Operator OT and Acting		$ 3,000
	TOTAL	**$ 20,630**

6100 **EMPLOYER COSTS**

FICA, SBS AND MEDICARE (7.58%)		$ 11,876
STATE OF ALASKA PERS (22%)		$ 34,469
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		$ 43,680
	TOTAL	**$ 90,025**

7001 **MATERIALS & SUPPLIES** - VARIOUS OFFICE SUPPLIES & CLEANING SUPPLIES, LABORATORY SUPPLIES, SMALL TOOLS & PARTS, AND A UV254 FIELD METER FOR DBP

7002 **FACILITY REPAIR & MAINTENANCE** - MATERIALS & SUPPLIES TO MAINTAIN THE WATER TREATMENT PLANT BUILDINGS, TANKS, RESERVOIRS, DAMS, & MECHANICAL EQUIPMENT

7009 **EQUIPMENT REPAIR & MAINTENANCE** - OZONE, COMPRESSORS, PUMPS, FILTERS, DOSING EQUIPMENT AND BASIC MAINTENANCE

7010 **VEHICLE MAINTENANCE** - COST OF MATERIALS & REPAIRS TO WATER TREATMENT PLANT VEHICLES & THEIR EQUIPMENT

7021 **WATER TREATMENT CHEMICALS** - INCLUDES COST OF SALT, CAUSTIC SODA, CALCIUM CHLORIDE, AND SHIPPING FOR THESE ITEMS

7100 **UNIFORM, GEAR & CLOTHING ALLOWANCE** - MISC. PPE SUCH AS HIGH VISABILITY RAIN GEAR, FACE SHIELDS, GLOVES, ETC, AND CLOTHING ALLOWANCE PER EMPLOYEE

7501 **UTILITIES** - ELECTRICITY TO OPERATE THE WATER TREATMENT PLANT

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

7505 **TRAVEL & TRAINING** - COST FOR CONFINED SPACE ENTRY TRAINING

7506 **PUBLICATIONS & ADVERTISING** - COST OF PUBLISHING NEWSPAPER ADS & AIRING RADIO ADS

7515 **PERMITS, INSPECTIONS, & COMPLIANCE** - COST OF SUPPLIES FOR WATER COMPLIANCE TESTS REQUIRED BY THE DEC, & SHIPPING SAMPLES TO VARIOUS LOCATIONS FOR TESTING

7519 **PROFESSIONAL SERVICES CONTRACTUAL** - INSPECTIONS AND CONTINGENCY

7621 **PUBLIC WORKS LABOR CHARGES** - COSTS INCURRED BY THE WATER DEPARTMENT FOR PUBLIC WORKS LABOR

7622 **CHARGES FROM GARAGE** - COSTS INCURRED BY THE WATER DEPARTMENT FOR GARAGE LABOR

7629 **CHARGES FROM CAPITAL FACILITIES** - STAFF LABOR COSTS FOR CAPITAL FACILITIES

303 7025 **DISTRIBUTION SYSTEM MAINTENANCE** - COST OF PIPES, VALVES, CLAMPS, AND OTHER MISC. PARTS FOR REPAIR

ENTERPRISE FUNDS | PORTS & HARBORS

Purpose

The mission of the Wrangell Harbor Department is to provide safe and efficient moorage, while managing and developing port and harbor facilities to support economic growth and enhance the overall well-being of the Wrangell community.

Key Accomplishments

INFRASTRUCTURE IMPROVEMENTS

- Successfully completed the Meyers Chuck float replacement project under budget, improving safety and long-term reliability.
- Completed permitting for the Outer Drive fill project, advancing future waterfront infrastructure improvements.

OPERATIONAL AND REGULATORY EXCELLENCE

- Completed a new Stormwater Pollution Prevention Plan (SWPPP) for the Marine Service Center, maintaining environmental compliance and supporting sustainable operations.
- Received U.S. Coast Guard approval of the updated Port Security Plan, ensuring continued compliance with federal security requirements.

CUSTOMER SERVICE AND COMMUNICATION

- Launched the new Wrangell Ports & Harbors website, improving public access to information, forms, and harbor updates.

Level of Service & Budget Impact

The Ports & Harbors Department operates and maintains Wrangell's harbor system and Marine Service Center, providing essential services to commercial fishermen, freight carriers, charter operators, cruise ships, recreational boaters, and other waterfront users. Daily operations include maintaining floats, utilities, and harbor facilities; managing moorage; operating the haul-out facility; and supporting marine commerce.

In addition to day-to-day operations, the department supports strategic waterfront development initiatives, including Marine Service Center improvements and planning efforts for redevelopment of the 6-Mile Old Mill Site as a deep-water industrial port.

Current budgeted resources are sufficient to maintain existing service levels. As harbor activity, infrastructure, and waterfront development opportunities continue to grow, additional operational and staffing resources may be necessary to meet future demands.

Department Goals

- **Infrastructure and Maintenance:** Continue preventative maintenance and capital improvements to harbor infrastructure to ensure safe and reliable operations.
- **Marine Service Center:** Support continued expansion and long-term planning efforts for the Marine Service Center.

- **Economic Development:** Advance waterfront development initiatives, including planning and infrastructure improvements associated with the 6-Mile Old Mill Site.
- **Customer Service:** Improve communication and service delivery through enhanced systems, technology, and coordination with harbor users and stakeholders.

Personnel

Steve Miller	Ports & Harbors Director
Calleigh Miller	Administrative Assistant
James Gillen Jr.	Marine Service Center Lead
Joe Younce	Marine Service Center Operator
Jeff Rooney	Harbor Maintenance
Blaine Wilson	Harbor Maintenance
Shane Legg-Privett	Harbor Maintenance
Wolfe Larsen	Harbor Maintenance

FY 2025: 8.0 FTE **FY 2026: 8.0 FTE** **FY 2027: 8.0 FTE**

Peformance Metrics

- Number of vessel haul-outs completed at the Marine Service Center.
- Moorage occupancy rates across harbor facilities.
- Completion of scheduled preventative maintenance and infrastructure repairs through the asset management system.
- Compliance with required environmental and security inspections and reporting requirements.

Trends & Future Challenges

- Maintaining and rehabilitating aging harbor infrastructure requires ongoing investment and long-term capital planning.
- Increasing demand for Marine Service Center services and working waterfront space will require continued operational and infrastructure improvements.
- Maintaining compliance with evolving environmental and federal security requirements remains an ongoing priority.
- Recruiting, training, and retaining employees with specialized marine and equipment operation skills remains essential to sustaining service levels.

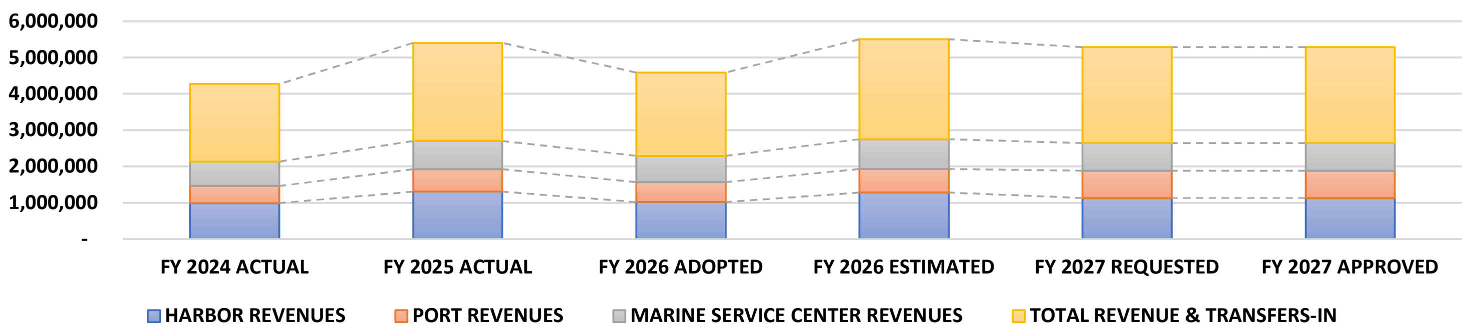
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund 74000

ENTERPRISE FUND TYPE
PORT & HARBORS
SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY SUBFUND

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
HARBOR REVENUES	993,174	1,307,006	1,020,200	1,283,002	1,132,300	1,132,300
PORT REVENUES	470,202	618,523	548,099	648,891	751,500	751,500
MARINE SERVICE CENTER REVENUES	672,756	777,624	726,339	821,288	760,000	760,000
TOTAL REVENUE & TRANSFERS-IN	**$ 2,136,132**	**$ 2,703,153**	**$ 2,294,638**	**$ 2,753,180**	**$ 2,643,800**	**$ 2,643,800**

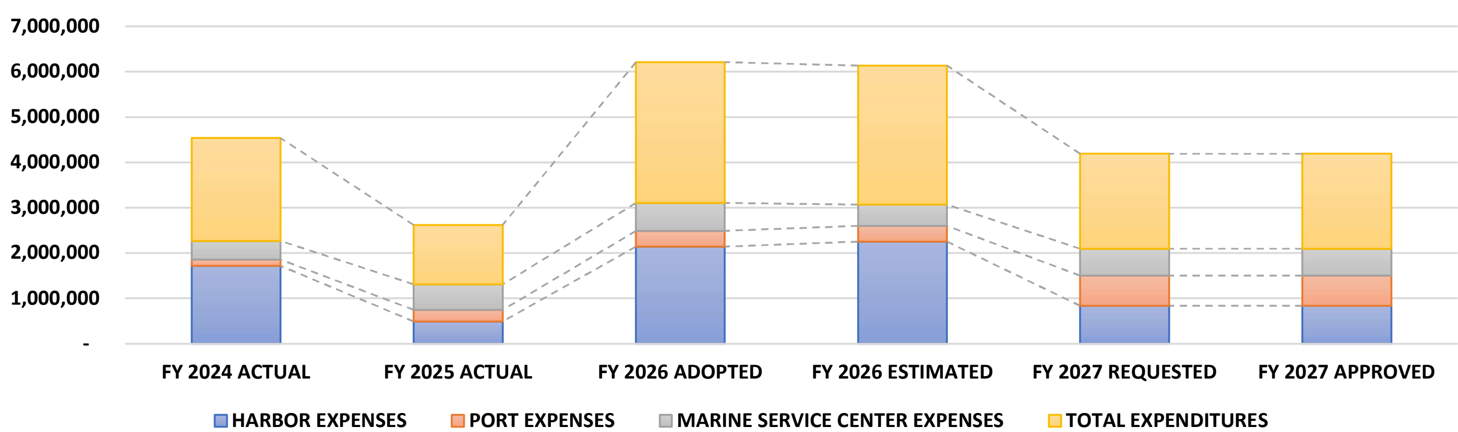
HARBOR REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
HARBOR EXPENSES	1,717,824	490,981	2,140,586	2,251,976	835,660	835,660
PORT EXPENSES	137,752	255,644	348,247	347,074	664,172	664,172
MARINE SERVICE CENTER EXPENSES	411,855	562,483	615,505	467,789	594,135	594,135
TOTAL EXPENDITURES	**2,267,431**	**1,309,108**	**3,104,338**	**3,066,839**	**2,093,967**	**2,093,967**

HARBOR FUND EXPENSES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #74000

ENTERPRISE FUNDS
PORT & HARBORS ADMINISTRATIVE DEPARTMENT
DETAIL OF EXPENDITURES

HARBOR ADMINISTRATIVE EXPENSES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
74000 401 6001	Salaries & Wages	$ 142,805	$ 179,297	$ 168,010	$ 199,611	$ 186,488	$ 186,488
74000 401 6002	Temporary Wages	$ -	$ -	$ -	$ -	$ -	$ -
74000 401 6005	Overtime	$ 396	$ 810	$ 1,701	$ 783	$ 1,736	$ 1,736
74000 401 6XXX	Employer Costs	$ 87,160	$ 231,900	$ 93,745	$ 96,394	$ 103,558	$ 103,558
74000 401 7001	Materials & Supplies	$ 8,641	$ 4,015	$ 6,000	$ 2,235	$ 6,000	$ 6,000
74000 401 7002	Facility Repair & Maintenance	$ 34,325	$ 14,724	$ 24,000	$ 13,210	$ 20,000	$ 20,000
74000 401 7010	Vehicle Repair & Maintenance	$ 4,321	$ 3,249	$ 10,500	$ 9,925	$ 20,000	$ 20,000
74000 401 7502	Phone/Internet	$ 17,237	$ 36,546	$ 20,000	$ 29,170	$ 10,612	$ 10,612
74000 401 7503	Information Technology	$ 3,456	$ 5,099	$ 11,250	$ 738	$ -	$ -
74000 401 7505	Travel & Training	$ 8,439	$ 9,606	$ 13,000	$ 16,247	$ 13,000	$ 13,000
74000 401 7506	Publications & Advertising	$ 3,809	$ 6,240	$ 6,000	$ 6,152	$ 6,000	$ 6,000
74000 401 7507	Memberships & Dues	$ 515	$ 2,455	$ 2,500	$ 2,232	$ 3,000	$ 3,000
74000 401 7508	Insurance Expense	$ 67,116	$ 65,772	$ 53,403	$ 53,403	$ 63,886	$ 63,886
74000 401 7509	Bank & Credit Card Fees	$ -	$ 43,066	$ -			
74000 401 7519	Professional Services Contractual	$ 6,192	$ 12,053	$ 11,500	$ 19,114	$ 20,000	$ 20,000
74000 401 7576	Promotional	$ 9,516	$ 2,209	$ 8,000	$ 11,765	$ 8,000	$ 8,000
74000 401 7603	Charges from Finance	$ 28,598	$ 37,210	$ 41,749	$ 41,749	$ 41,219	$ 41,219
74000 401 7621	Public Works Labor Charges	$ -	$ -	$ -	$ -	$ 38,764	$ 38,764
74000 401 7622	Charges from Garage	$ -	$ 6,812	$ 48,457	$ 48,457	$ 55,745	$ 55,745
74000 401 7629	Charges from Capital Facilities	$ 2,210	$ 121	$ 2,490	$ 2,490	$ 3,673	$ 3,673
	TOTAL ADMINISTRATIVE	**$ 424,734**	**$ 661,184**	**$ 522,304**	**$ 553,674**	**$ 601,680**	**$ 601,680**
	Allocation of Harbor Administrative						
	50% Harbor Allocation	$ (212,367)	$ (330,592)	$ (261,152)	$ (276,837)	$ (300,840)	$ (300,840)
	20% Port Allocation	$ (84,947)	$ (132,237)	$ (104,461)	$ (110,735)	$ (120,336)	$ (120,336)
	30% Service Center Allocation	$ (127,420)	$ (198,355)	$ (156,691)	$ (166,102)	$ (180,504)	$ (180,504)
		$ (424,734)	**$ (661,184)**	**$ (522,304)**	**$ (553,674)**	**$ (601,680)**	**$ (601,680)**

Note: There is no cash balance for fund 74000 as all expenses are allocated to the three revenue generating harbor funds (i.e. Harbor Fund, Port Fund, and Marine Service Center Fund)

JUSTIFICATION & EXPLANATION
PORT & HARBORS - ADMINISTRATION

GL ACCT	DESCRIPTION			
6001	**SALARIES & WAGES**			
	Harbormaster Salary			$ 113,194
	Harbor Administrative Assistant Salary			$ 73,294
			TOTAL	**$ 186,488**
6002	ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP			
6005	**OVERTIME**			
	Harbor Administrative Assistant	40 Hours	**TOTAL**	**$ 1,736**
6100	**EMPLOYER COSTS**			
	FICA, SBS AND MEDICARE (7.58%)			$ 41,409
	STATE OF ALASKA PERS (22%)			$ 14,267
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION			$ 47,882
			TOTAL	**$ 103,558**

HARBOR FUND REVENUES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
74010 000 4101	PERS On-behalf Revenue	$ -	$ -	$ 12,000	$ 12,000	$ 10,000	$ 10,000
74010 000 4190	Shared Fisheries Bus. Tax	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	$ 2,000
74010 000 4191	Raw Fisheries Bus. Tax	$ 54,023	$ 121,016	$ 60,000	$ 190,493	$ 100,000	$ 100,000
74010 000 4590	State Grant Revenue	$ -	$ 95,127	$ -	$ -	$ -	$ -
74010 000 4979	Transfer from CPV Fund	$ -	$ 26,482	$ -	$ -	$ -	$ -
74010 000 5200	Annual Stall Rent	$ 620,425	$ 691,732	$ 700,000	$ 761,426	$ 717,500	$ 717,500
74010 000 5201	Meyers Chuck Moorage	$ -	$ 122	$ 500	$ -	$ -	$ -
74010 000 5202	Transient Moorage	$ 219,345	$ 263,597	$ 175,000	$ 223,357	$ 235,000	$ 235,000
74010 000 5203	Transient Electrical Fees	$ 19,977	$ 17,656	$ 22,000	$ 13,665	$ 17,000	$ 17,000
74010 000 5204	Hoist Revenue	$ 5,095	$ 8,643	$ 5,000	$ 10,083	$ 10,000	$ 10,000
74010 000 5205	Boat Launch Fees	$ 12,876	$ 16,248	$ 10,000	$ 15,131	$ 15,000	$ 15,000
74010 000 5206	Grid fees/Pressure Wash	$ -	$ -	$ -	$ 911	$ -	$ -
74010 000 5207	Garbage Charges*	$ -	$ -	$ 100	$ -	$ -	$ -
74010 000 5208	Wait List Deposit	$ 300	$ 1,384	$ 100	$ 469	$ 300	$ 300
74010 000 5209	Cruise Water Connection	$ -	$ -	$ -	$ -	$ -	$ -
74010 000 5210	Penalties & Late Fees	$ 10,556	$ 23,322	$ 9,000	$ 25,675	$ 9,000	$ 9,000
74010 000 5212	Liveaboard Fees	$ 15,646	$ 17,756	$ 20,000	$ 16,505	$ 12,500	$ 12,500
74010 000 5221	Harbor Miscellaneous Revenue	$ 27,791	$ 17,487	$ 500	$ 1,532	$ -	$ -
74010 000 5224	Labor Charges	$ 7,038	$ 3,664	$ 4,000	$ 9,214	$ 4,000	$ 4,000
74010 000 5234	Material Sales	$ 103	$ -	$ -	$ 542	$ -	$ -
74010 000 5240	Storage	$ -	$ -	$ -	$ -	$ -	$ -
74010 000 5550	Interest Income	$ -	$ 2,771	$ -	$ -	$ -	$ -
	TOTAL HARBOR REVENUES	**$ 993,174**	**$ 1,307,006**	**$ 1,020,200**	**$ 1,283,002**	**$ 1,132,300**	**$ 1,132,300**

HARBOR FUND EXPENSES TRANSFERS-OUT		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
74010 000 6001	Salaries & Wages	$ 147,610	$ 172,736	$ 156,548	$ 164,054	$ 161,881	$ 161,881
74010 000 6002	Temporary Wages (Summer)	$ 29,024	$ 8,028	$ -	$ -	$ -	$ -
74010 000 6005	Overtime	$ 6,818	$ 8,327	$ 11,245	$ 6,283	$ 11,628	$ 11,628
74010 000 6100	Employer Costs	$ 86,280	$ 106,458	$ 133,403	$ 86,959	$ 85,388	$ 85,388
74010 000 7001	Materials & Supplies	$ 5,623	$ 7,934	$ 8,500	$ 7,647	$ 8,500	$ 8,500
74010 000 7002	Facility Repair & Maintenance	$ 21,272	$ 38,713	$ 50,000	$ 26,551	$ 55,000	$ 55,000
74010 000 7004	Postage and Shipping	$ 579	$ 1,155	$ 2,500	$ -	$ 2,500	$ 2,500
74010 000 7008	Non-capital Equipment	$ 3,602	$ 5,681	$ 5,000	$ 10,124	$ 5,500	$ 5,500
74010 000 7009	Equipment Repair & Maintenance	$ 3,475	$ 7,555	$ 7,200	$ 3,957	$ 7,200	$ 7,200
74010 000 7010	Vehicle Maintenance	$ 729	$ -	$ -	$ -	$ -	$ -
74010 000 7013	Rental Expense (parking lot)	$ 6,336	$ 6,023	$ 6,023	$ 6,525	$ 6,023	$ 6,023
74010 000 7015	Fuel Expense	$ 618	$ 1,572	$ 1,500	$ 1,053	$ 1,700	$ 1,700
74010 000 7100	Uniform, gear & clothing allowance	$ 761	$ 2,688	$ 2,000	$ 1,067	$ 2,500	$ 2,500
74010 000 7501	Utilities	$ 34,390	$ 40,233	$ 47,331	$ 40,535	$ 40,000	$ 40,000
74010 000 7505	Travel & Training	$ 125	$ 820	$ 800	$ -	$ 800	$ 800
74010 000 7507	Memberships & Dues	$ -	$ 585	$ 1,200	$ -	$ 1,200	$ 1,200
74010 000 7519	Professional Services	$ 40,808	$ 770	$ 10,000	$ -	$ 50,000	$ 50,000
74010 000 7556	Harbors Property Lease	$ -	$ -	$ -	$ -	$ -	$ -
74010 000 7515	Permits, Inspections & Compliance	$ -	$ -	$ -	$ 1,672	$ -	$ -
74010 000 7601	Charges from Harbor Administration	$ 212,367	$ 330,592	$ 261,152	$ 276,837	$ 300,840	$ 300,840
74010 000 7622	Charges from Garage	$ 20,133	$ 7,247	$ -	$ 18,455	$ -	$ -
74010 000 7860	Derelict vessel disposal	$ 17,910	$ 2,504	$ 25,000	$ 31,159	$ 25,000	$ 25,000
74010 000 7861	Harbor Hoist Expenditures	$ 10,826	$ 5,669	$ 10,000	$ 7,063	$ 10,000	$ 10,000
74010 000 7862	Meyers Chuck Expenditures	$ -	$ -	$ 5,000	$ -	$ 5,000	$ 5,000
74010 000 7900	Capital Expenditures	$ 199	$ -	$ -	$ 56,496	$ 30,000	$ 30,000
74010 000 7980	Bad Debt Expense	$ 14,402	$ 17,071	$ 20,000	$ -	$ -	$ -
74010 000 8900	Transfer (out) to Other Port & Harbor Fund	$ 1,053,937	$ (281,378)	$ 1,376,185	$ 1,505,538	$ 25,000	$ 25,000
	TOTAL HARBOR EXPENSES	**$ 1,717,824**	**$ 490,981**	**$ 2,140,586**	**$ 2,251,976**	**$ 835,660**	**$ 835,660**

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
HARBOR REVENUES	$ 993,174	$ 1,307,006	$ 1,020,200	$ 1,283,002	$ 1,132,300	$ 1,132,300
HARBOR EXPENSES & TRANSFERS-OUT	$ 1,717,824	$ 490,981	$ 2,140,586	$ 2,251,976	$ 835,660	$ 835,660
REVENUES OVER (EXPENSES)	**$ (724,650)**	**$ 816,025**	**$ (1,120,386)**	**$ (968,974)**	**$ 296,640**	**$ 296,640**

ENTERPRISE FUND: PORTS & HARBORS CIP FUND *Fund #74300*

PROJECT: 74005 *Meyer's Chuck Float Replacement Project*		Meyer's Chuck Float Replacement	$ 1,166,185	$ 691,811	$ -	$ -
	74300 000 9999 21 74005	ADOT Grant				
	74300 000 9999 00 74005	Meyer's Chuck Float Replacement	$ 1,166,185	$ 700,641	$ -	$ -
		Resources available over resources used	$ -	$ -	$ -	$ -
PROJECT: 74007 *Wrangell Harbor Basin*	74300 000 4974 00 74007	Transfers from Harbors Operating	$ -	$ 4,249	$ -	$ -
	74300 000 9999 00 74007	Wrangell Harbor Basin Project	$ -	$ 4,249	$ -	$ -
		Resources available over resources used	$ -	$ -	$ -	$ -
PROJECT: 74013 Deep Water Port Development	74300 000 4974 00 74013	Transfers from Harbors	$ -	$ 100,628	$ 25,000	$ 25,000
	74300 420 4999 48 74013	Deep Water Port PIDP	$ -	$ -	$ 353,938	$ 353,938
	74300 420 9999 48 74013	Deep Water Port PIDP	$ -	$ 100,628	$ 353,938	$ 353,938
	74300 420 9999 00 74013	Deep Water Port	$ -	$ -	$ 25,000	$ 25,000
		Resources available over resources used	$ -	$ -	$ -	$ -
PROJECT: 74014 *Downtown Waterfront Fill Project*	74300 000 4974 00 74014	Transfers from Harbors Operating	$ -	$ 38,750	$ -	$ -
	74300 420 4999 XX 74014	Waterfront Fill Revenue Bond	$ -	$ -	$ 4,000,000	$ 4,000,000
	74300 420 9999 XX 74014	Waterfront Fill Revenue Bond	$ -	$ -	$ 4,000,000	$ 4,000,000
		Downtown Waterfront Fill	$ -	$ 38,750	$ -	$ -
		Resources available over resources used	$ -	$ -	$ -	$ -
PROJECT: 74015 *Deep Water Port Development & Downtown Port Expansion*	74300 000 4974 00 74015	Transfers from Harbors Operating	$ -	$ 192,200	$ -	$ -
	74300 420 9999 00 74015	Deep Water Port & Downtown Port Expansion	$ -	$ 192,200	$ -	$ -
		Resources available over resources used	$ -	$ -	$ -	$ -

JUSTIFICATION & EXPLANATION

HARBOR FUND

GL ACCT	DESCRIPTION
4101	**PERS ON-BEHALF REVENUE** - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS
4190	**SHARED FISHERIES BUS. TAX** - REVENUE SHARE OF FISH TAX FOR HARVEST WITHIN FISHERIES MANAGEMENT AREA 18. THE PAYMENT IS RECEIVED BY THE DEPARTMENT OF COMMERCE COMMUNITY AND ECONOMIC DEVELOPMENT (DCCED)
4191	**RAW FISHERIES BUS TAX** - THE BOROUGH'S SHARE OF FISH TAX DISTRIBUTED BY THE ALASKA STATE DEPARTMENT OF REVENUE
5200	**ANNUAL STALL RENT** - REVENUE FROM ANNUAL STALL RENTALS
5201	**MEYERS CHUCK MOORAGE** - REVENUE FROM MOORAGE AT MEYERS CHUCK
5202	**TRANSIENT MOORAGE** - REVENUE FROM ALL TRANSIENT MOORAGE
5203	**TRANSIENT ELECTRICAL FEES** - REVENUE FROM ELECTRICAL USE AT TRANSIENT DOCKS
5204	**HOIST REVENUE** - REVENUE FROM USE OF HOIST
5205	**BOAT LAUNCH FEES** - SALES OF BOAT LAUNCH PERMITS
5206	**GRID FEES/PRESSURE WASH** - REVENUE FROM USE OF GRIDS
5207	**GARBAGE CHARGES** - CASH RECEIPTS FOR DISPOSING OF CUSTOMER TRASH
5208	**WAIT LIST DEPOSIT** - REVENUE FROM ANNUAL STALL WAIT LIST DEPOSITS
5210	**PENALTIES & LATE FEES** - PENALITES AND INTEREST ON DELINQUENT ACCOUNTS
5212	**LIVEABOARD FEES** - REVENUE FROM MONTHLY LIVEABOARD FEES
5224	**LABOR CHARGES** - REVENUE FROM BOAT TOWING SERVICES, PUMP-OUTS, IMPOUND LABOR FEES, AND OTHER MISC. SERVICES THAT REQUIRE LABOR
5234	**MATERIAL SALES** - REVENUE FROM SALE OF MISC. OLD/EXTRA MATERIALS
5240	**STORAGE** - REVENUE FROM HARBOR FACILITY STORAGE FEES
5550	**INTEREST INCOME** - INTEREST INCOME ALLOCATION FROM THE CENTRAL TREASURY ON A PRORATED BASIS (AVERAGE PERCENTAGE OF CASH HELD WITH THE TREASURY)

6001 **SALARIES & WAGES**

Harbor Maintenance		$ 61,775
Harbor Mainenance/Security Salary		$ 49,569
Harbor Mainenance		$ 50,536
	TOTAL	**$ 161,881**

6002 ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP

6005 **OVERTIME**

Harbor Maintenance		$ 4,438
Harbor Mainenance/Security		$ 3,559
Harbor Mainenance		$ 3,630
	TOTAL	**$ 11,628**

JUSTIFICATION & EXPLANATION
HARBOR FUND CONTINUED

GL ACCT	DESCRIPTION
7001	**MATERIALS & SUPPLIES** - RESTROOM SUPPLIES AND VARIOUS REPAIR MATERIALS SUCH AS LOCKS, FASTENERS, AND NAILS
7002	**FACILITY REPAIR & MAINTENANCE** - LABOR & MATERIALS TO MAINTAIN DOCKS AND EQUIPMENT, SUCH AS LUMBER, CONCRETE, ELECTRICIAN FEES, HARDWARE, PAINT, CONTRACTOR FEES, METAL, SIGNAGE, AND OTHER MISC. REPAIR & MAINTENANCE MATERIALS
7008	**NON CAPITAL EQUIPMENT** - COST OF REPLACING FIRE EXTINGUISHERS
7009	**EQUIPMENT REPAIR & MAINTENANCE** - FOR RECERTIFICATION OF DRY-CHEM FIRE EXTINGUISHERS AND CONTINGENCY REPAIR NEEDS
7010	**VEHICLE MAINTENANCE** - TO REPAIR & MAINTAIN THE LOADER, BOAT LIFTS, WORK VAN, AND THREE TRUCKS
7011	**RENTAL EXPENSE** - RENTAL EXPENSES FOR MAN LIFT, BOOM TRUCK, AND OTHER MISC. EQUIPMENT FOR MAINTENANCE PURPOSES
7015	**FUEL EXPENSE** - FUEL FOR HARBOR BOATS, HARBOR TRUCKS, SAWS, 4 WHEELERS, OIL AND LUBE FOR PUMPS, AND OTHER MISC. EQUIPMENT THAT REQUIRES FUEL
7100	**UNIFORM, GEAR & CLOTHING ALLOWANCE** - HARBOR ATTIRE AS UNIFORM, WORK CLOTHING ALLOWANCE, AND MISC. PPE
7501	**UTILITIES** - WATER, SEWER, GARBAGE, AND ELECTRICAL
7505	**TRAVEL & TRAINING** - STAFF CPR TRAINING, TRAVEL TO HARBORMASTER CONFERENCE, FISH EXPO, AND SEATTLE BOAT SHOW
7519	**PROFESSIONAL SERVICES CONTRACTUAL** - COSTS FOR PRESSURE WASHING CONTINGENCY
7556	**HARBORS PROPERTY LEASE** - LEASE OF ANY PRIVATE PROPERTY FOR HARBOR OPERATIONAL USE
7515	**PERMITS, INSPECTIONS & COMPLIANCE** - COST OF PERMITS & INSPECTIONS TO KEEP FACILITY IN COMPLIANCE WITH HEALTH & SAFETY REGULATIONS
7601	**CHARGES FROM HARBOR ADMINISTRATION** - COST COVERS HARBOR'S PORTION OF OFFICE OPERATION EXPENSES
7622	**CHARGES FROM GARAGE** - STAFF LABOR COSTS FOR VEHICLE MAINTENANCE & REPAIRS
7629	**CHARGES FROM CAPITAL FACILITIES** - STAFF LABOR COSTS FOR CAPITAL FACILITIES
7860	**DERELICT VESSEL DISPOSAL** - COSTS ASSOCIATED WITH BREAKING DOWN AND DISPOSING OF DERELICT VESSELS
7861	**HARBOR HOIST EXPENDITURES** - COST FOR NEW HOIST OPERATING SYSTEM, ANNUAL SUPPORT FOR HOIST SYSTEM, RECERTIFICATION OF HOISTS, WIRE, HOSES, OIL, AND MISC. OTHER REPAIR SUPPLIES
7862	**MEYERS CHUCK EXPENDITURES** - MISC. REPAIR AND MAINTENANCE SUPPLIES FOR MEYERS CHUCK DOCK AND FACILITY
7900	**CAPITAL EXPENDITURES** - PURCHASE OF EQUIPMENT OR ASSETS OVER $5000

CITY AND BOROUGH OF WRANGELL — **ENTERPRISE FUNDS**
2027 ANNUAL BUDGET — **PORT FUND**
Fund #74020 — **DETAIL OF REVENUES & EXPENDITURES**

PORT FUND REVENUES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
74020 000 4101	PERS On-behalf Revenue	$ -	$ -	$ 5,000	$ 5,000	$ -	$ -
74020 000 5110	Port Water Sales	$ 5,533	$ 9,532	$ 7,791	$ 10,616	$ 7,000	$ 7,000
74020 000 5224	Labor Charges	$ 21,504	$ 26,444	$ 15,000	$ 23,760	$ 20,000	$ 20,000
74020 000 5240	Storage	$ 101,373	$ 88,859	$ 85,899	$ 87,806	$ 90,000	$ 90,000
74020 000 5241	Wharfage	$ 46,748	$ 43,363	$ 46,509	$ 47,901	$ 46,000	$ 46,000
74020 000 5242	Dockage	$ 100,086	$ 124,803	$ 92,281	$ 119,319	$ 115,000	$ 115,000
74020 000 5243	Port Development Fees	$ 82,667	$ 91,100	$ 65,000	$ 91,327	$ 88,000	$ 88,000
74020 000 5244	Port Transient Fees	$ -	$ -	$ -	$ -	$ -	$ -
74020 000 5245	Cruise Garbage & Water Charges	$ 10,159	$ 14,897	$ 10,620	$ 13,162	$ 10,500	$ 10,500
74020 000 5246	Commercial Passenger Wharfage	$ 102,133	$ 219,424	$ 200,000	$ 250,000	$ 375,000	$ 375,000
74020 000 5550	Interest Revenue	$ -	$ 101	$ 20,000	$ -	$ -	$ -
	TOTAL REVENUES	**$ 470,202**	**$ 618,523**	**$ 548,099**	**$ 648,891**	**$ 751,500**	**$ 751,500**

PORT FUND EXPENSES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
74020 000 6001	Salaries & Wages	$ 507	$ 13,582	$ 58,212	$ 58,403	$ 60,564	$ 60,564
74020 000 6002	Temporary Wages	$ 8,932	$ 4,848	$ 16,500	$ 10,056	$ 18,150	$ 18,150
74020 000 6005	Overtime	$ 1,310	$ 2,205	$ 1,673	$ 6,054	$ 1,740	$ 1,740
74020 000 6100	Employer Costs	$ 1,688	$ 8,434	$ 28,422	$ 30,935	$ 29,916	$ 29,916
74020 000 7001	Materials & Supplies	$ 3,636	$ 4,676	$ 5,000	$ 3,648	$ 6,500	$ 6,500
74020 000 7002	Facility Repair & Maintenance	$ 22,996	$ 65,059	$ 65,000	$ 72,536	$ 65,000	$ 65,000
74020 000 7009	Equipment Repair & Maintenance	$ 2,257	$ 2,444	$ 3,000	$ 1,360	$ 3,000	$ 3,000
74020 000 7010	Vehicle Maintenance	$ -	$ -	$ -	$ -	$ -	$ -
74020 000 7015	Fuel - Automotive	$ -	$ -	$ 1,000	$ 30	$ 1,000	$ 1,000
74020 000 7100	Uniform/Clothing Allowance	$ -	$ 693	$ 1,500	$ 503	$ 1,500	$ 1,500
74020 000 7501	Utilities	$ 2,597	$ 3,709	$ 3,386	$ 3,836	$ 3,000	$ 3,000
74020 000 7505	Travel & Training	$ -	$ -	$ 1,500	$ -	$ 1,500	$ 1,500
74020 000 7508	Insurance	$ 8,883	$ 7,812	$ 8,594	$ -	$ 4,900	$ 4,900
74020 000 7519	Professional Services Contractual	$ -	$ 9,945	$ 50,000	$ 48,977	$ 60,000	$ 60,000
74020 000 7601	Charges from Harbor Administration	$ 84,947	$ 132,237	$ 104,461	$ 110,735	$ 120,336	$ 120,336
74020 000 7802	LT Debt Principal Expense	$ -	$ -	$ -	$ -	$ 40,000	$ 40,000
74020 000 7803	LT Debt Interest Expense	$ -	$ -	$ -	$ -	$ 217,067	$ 217,067
74020 000 7900	Capital Expenditures	$ -	$ -	$ -	$ -	$ 30,000	$ 30,000
	TOTAL EXPENSES	**$ 137,752**	**$ 255,644**	**$ 348,247**	**$ 347,074**	**$ 664,172**	**$ 664,172**

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
PORT FUND REVENUES	$ 470,202	$ 618,523	$ 548,099	$ 648,891	$ 751,500	$ 751,500
PORT FUND EXPENSES	$ 137,752	$ 255,644	$ 348,247	$ 347,074	$ 664,172	$ 664,172
REVENUES OVER (EXPENSES)	**$ 332,450**	**$ 362,879**	**$ 199,852**	**$ 301,816**	**$ 87,328**	**$ 87,328**

JUSTIFICATION & EXPLANATION

PORT FUND

GL ACCT	DESCRIPTION
4101	**PERS ON-BEHALF REVENUE** - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER
5224	**LABOR CHARGES** - REVENUE FROM BARGE LANDINGS, AFTER HOURS CALL OUTS AND OTHER MISC. LABOR SERVICES
5240	**STORAGE** - REVENUE FROM STORAGE IN PORT AREAS
5241	**WHARFAGE** - REVENUE FROM WHARFAGE/USE OF BARGE RAMP
5242	**DOCKAGE** - REVENUE FROM DOCKAGE/USE OF CRUISE SHIP DOCK
5243	**PORT DEVELOPMENT FEES** - CRUISE FEES - IN ADDITION TO DOCKAGE - FOR USE OF FACILITIES
5244	**PORT TRANSIENT FEES** - CRUISE FEES FOR USE OF SUMMER FLOAT OR OTHER TRANSIENT FLOATS

JUSTIFICATION & EXPLANATION

PORT FUND CONTINUED

GL ACCT	DESCRIPTION			
5246	**COMMERCIAL PASSENGER WHARFAGE-** REVENUE GENERATED FROM PASSENGER WHARFAGE FEES CHARGED TO CRUISELINES FOR PASSENGERS STEPPING OFF THE SHIP OR LIGHTERING ($5 FOR TIE-UP/$3 FOR LIGHTERING)			
5550	**INTEREST INCOME** - INTEREST INCOME ALLOCATION FROM THE CENTRAL TREASURY ON A PRORATED BASIS (AVERAGE			
6001	**SALARIES & WAGES**			
	Port Security Specialist Salary		$	60,564
		TOTAL	**$**	**60,564**
6002	ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP		**$**	**43,710**
6005	**OVERTIME**			
	Port Security Specialist OT		$	1,740
		TOTAL	**$**	**1,740**
6100	**EMPLOYER COSTS**			
	FICA, SBS AND MEDICARE (7.58%)		$	4,723
	STATE OF ALASKA PERS (22%)		$	13,707
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		$	11,486
		TOTAL	**$**	**29,916**
7001	**MATERIALS & SUPPLIES** - LUMBER AND VARIOUS REPAIR MATERIALS SUCH AS FASTENERS, HARDWARE, SIGNS, ETC.			
7002	**FACILITY REPAIR & MAINTENANCE** - LABOR & MATERIALS TO MAINTAIN SUMMER FLOATS AND BARGE RAMP FACILITY,			
7009	**EQUIPMENT REPAIR & MAINTENANCE** - FOR HANDTOOL REPAIR & MAINTENANCE, AND SAW COMPRESSOR MAINTENANCE			
7010	**VEHICLE MAINTENANCE** - TO REPAIR & MAINTAIN VEHICLES USED WITHIN THE PORT FACILITY			
7015	**FUEL EXPENSE** - FUEL FOR HARBOR BOATS, PORT & HARBOR TRUCKS, SAWS, 4 WHEELERS, OIL AND LUBE FOR PUMPS, AND OTHER MISC. EQUIPMENT THAT REQUIRES FUEL			
7100	**UNIFORM, GEAR & CLOTHING ALLOWANCE** - HARBOR ATTIRE AS UNIFORM, WORK CLOTHING ALLOWANCE, AND MISC. PPE			
7501	**UTILITIES** - WATER, GARBAGE, AND ELECTRICAL			
7505	**TRAVEL & TRAINING** - STAFF CPR TRAINING			
7508	**INSURANCE** - COST OF INSURANCE FOR PORT FACILITIES			
7519	**PROFESSIONAL SERVICES CONTRACTUAL -** COST OF CONTRACTOR SERVICES FOR EVALUATING PORT FACILITY ADJACENT TO THE MARINE SERVICE CENTER			
7601	**CHARGES FROM HARBOR ADMINISTRATION** - COST COVERS HARBOR'S PORTION OF OFFICE OPERATION EXPENSES			
7900	**CAPITAL EXPENDITURES** - PURCHASE OF EQUIPMENT OR ASSETS OVER $5000			

CITY AND BOROUGH OF WRANGELL | **ENTERPRISE FUNDS**
2027 ANNUAL BUDGET | **MARINE SERVICE CENTER FUND**
Fund #74030 | **DETAIL OF REVENUES & EXPENDITURES**

MARINE SERIVCE CENTER REVENUES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
74030 000 4101	PERS On-behalf Revenue	$ -	$ -	$ 7,000	$ 7,000	$ 7,000	$ 7,000
74030 000 4974	Transfer from Port & Harbors	$ -	$ -	$ -	$ -	$ -	$ -
74030 000 5224	Labor Charges	$ 239	$ 1,062	$ -	$ -	$ -	$ -
74030 000 5234	Surplus & Material Sales	$ -	$ -	$ -	$ -	$ -	$ -
74030 000 5240	Yard Storage	$ 43,434	$ 11,245	$ 52,417	$ 34,192	$ 22,000	$ 22,000
74030 000 5250	Travel Lift Fees	$ 233,341	$ 261,640	$ 216,300	$ 223,904	$ 215,000	$ 215,000
74030 000 5251	Environmental Fees	$ 14,452	$ 17,479	$ 9,444	$ 13,478	$ 11,000	$ 11,000
74030 000 5253	Long-term Storage	$ 97,556	$ 171,624	$ 145,382	$ 213,952	$ 200,000	$ 200,000
74030 000 5254	Work-area Storage	$ 180,836	$ 200,721	$ 165,678	$ 225,770	$ 210,000	$ 210,000
74030 000 5255	Electric Revenue	$ 21,859	$ 22,684	$ 21,000	$ 18,161	$ 15,000	$ 15,000
74030 000 5256	Yard Leases	$ 74,102	$ 74,629	$ 76,069	$ 79,748	$ 75,000	$ 75,000
74030 000 5258	Travel Lift Inspection	$ 6,939	$ 15,426	$ 3,265	$ 5,083	$ 5,000	$ 5,000
74030 000 5550	Interest Revenue	$ -	$ 1,113	$ 29,784	$ -	$ -	$ -
	TOTAL MSC REVENUES	**$ 672,756**	**$ 777,624**	**$ 726,339**	**$ 821,288**	**$ 760,000**	**$ 760,000**

MARINE SERVICE CENTER EXPENSES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
74030 000 6001	Salaries & Wages	$ 128,079	$ 117,463	$ 124,424	$ 124,762	$ 128,260	$ 128,260
74030 000 6002	Temporary Wages	$ -	$ -	$ -	$ -	$ -	$ -
74030 000 6005	Overtime	$ 5,956	$ 5,916	$ 8,505	$ 7,281	$ 12,287	$ 12,287
74030 000 6100	Employer Costs	$ 52,080	$ 83,738	$ 111,709	$ 47,639	$ 55,515	$ 55,515
74030 000 7001	Materials & Supplies	$ 1,738	$ 3,263	$ 7,000	$ 2,967	$ 7,000	$ 7,000
74030 000 7002	Facility Repair & Maintenance	$ 11,786	$ 19,451	$ 25,000	$ 12,545	$ 25,000	$ 25,000
74030 000 7004	Postage & Shipping	$ -	$ (1,217)	$ 250	$ -	$ 250	$ 250
74030 000 7008	Non-Capital Equipment*	$ 3,139	$ 565	$ 8,000	$ 9,830	$ 8,000	$ 8,000
74030 000 7009	Equipment Repair & Maint.	$ 1,237	$ 33,266	$ 40,000	$ 24,164	$ 40,000	$ 40,000
74030 000 7010	Vehicle Maintenance	$ 7,616	$ 322	$ 5,000	$ 2,478	$ 5,000	$ 5,000
74030 000 7015	Fuel - Automotive	$ 8,419	$ 7,671	$ 8,500	$ 8,161	$ 8,500	$ 8,500
74030 000 7100	Uniform, Gear, Clothing	$ -	$ 693	$ 1,600	$ -	$ 1,600	$ 1,600
74030 000 7501	Utilities	$ 18,091	$ 21,900	$ 17,182	$ 23,267	$ 18,000	$ 18,000
74030 000 7505	Travel & Training	$ -	$ -	$ 400	$ 163	$ 600	$ 600
74030 000 7507	Memberships & Dues	$ 735	$ -	$ 750	$ 796	$ 750	$ 750
74030 000 7508	Insurance	$ 34,733	$ 28,539	$ 25,494	$ 25,494	$ 32,869	$ 32,869
74030 000 7519	Professional/Contractual Services	$ -	$ 17,170	$ 20,000	$ -	$ 20,000	$ 20,000
74030 000 7601	Charges from Harbor Administration	$ 127,420	$ 198,355	$ 156,691	$ 166,102	$ 180,504	$ 180,504
74030 000 7860	Derelict Vessel Disposal	$ 10,825	$ 25,388	$ 25,000	$ 12,139	$ 25,000	$ 25,000
74030 000 7900	Capital Equipment	$ -	$ -	$ 30,000	$ -	$ 25,000	$ 25,000
	TOTAL MSC EXPENSES	**$ 411,855**	**$ 562,483**	**$ 615,505**	**$ 467,789**	**$ 594,135**	**$ 594,135**

	MSC REVENUES	$ 672,756	$ 777,624	$ 726,339	$ 821,288	$ 760,000	$ 760,000
	MSC EXPENSES	$ 411,855	$ 562,483	$ 615,505	$ 467,789	$ 594,135	$ 594,135
	REVENUES OVER (EXPENSES)	**$ 260,901**	**$ 215,141**	**$ 110,834**	**$ 353,499**	**$ 165,865**	**$ 165,865**

JUSTIFICATION & EXPLANATION

MARINE SERVICE CENTER

GL ACCT	DESCRIPTION
4101	**PERS ON-BEHALF REVENUE** - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER
4974	**TRANSFER FROM PORT & HARBORS** - ALLOTMENT FOR MSC FROM PORT & HARBORS FUND
5224	**LABOR CHARGES** - REVENUE FROM TRAVEL LIFT CALL OUTS AND PUMP OUTS OF DERELICT VESSELS IN MSC, AND OTHER MISC. SERVICES THAT REQUIRE LABOR
5234	**SURPLUS & MATERIALS SALES** - REVENUE FROM PUBLIC SURPLUS AND SALE OF MISC. OLD/EXTRA MATERIALS
5240	**YARD STORAGE** - REVENUE FROM STORAGE OF EQUIPMENT, TRAILERS, MATERIALS, ETC. BY MSC USERS & VENDORS WHILE WORKING ON VESSELS
5250	**TRAVEL LIFT FEES** - REVENUE FROM ROUND TRIPS (BOAT HAUL OUT & LAUNCH) BY TRAVEL LIFT IN MSC
5251	**ENVIRONMENTAL FEES** - $1/FOOT ENVIRONMENTAL FEE PER VESSEL LIFT
5253	**LONG-TERM STORAGE** - DAILY SPACE RENT OF VESSELS PLACED IN LONG-TERM STORAGE
5254	**WORK-AREA STORAGE** - DAILY SPACE RENT OF VESSELS PLACED IN WORK-AREA/MSC YARD
5255	**ELECTRIC REVENUE** - DAILY ELECTRIC FEES CHARGED TO VESSEL OWNERS USING ELECTRICITY IN THE WORK-AREA/MSC YARD
5256	**YARD LEASES** - MONTHLY RENT OF MSC YARD SPACES LEASED BY VENDORS
5258	**TRAVEL LIFT INSPECTION** - REVENUE FROM 2 HOUR INSPECTION HAUL OUTS
5259	**MOBILE BOAT LIFT DEPOSIT** - DEPOSIT FOR SCHEDULED HAUL-OUT DATE
5550	**INTEREST INCOME** - INTEREST INCOME ALLOCATION FROM THE CENTRAL TREASURY ON A PRORATED BASIS (AVERAGE PERCENTAGE OF CASH HELD WITH THE TREASURY)

GL ACCT	DESCRIPTION				
6001	**SALARIES & WAGES**				
	Marine Service Center Lead Salary			$	71,463
	Marine Service Center Relief Operator Salary			$	56,796
		TOTAL		**$**	**128,260**
6002	ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP				
6005	**OVERTIME**		**OT**		**ACTING**
	Marine Service Center Lead Salary OT (80hrs) / Acting (100hrs)		4,107		4,100
	Marine Service Center Maintenance Salary OT (40hrs)		4,080		
		TOTAL	**$ 8,187**	**$**	**4,100**
6100	**EMPLOYER COSTS**				
	FICA, SBS AND MEDICARE (7.58%)			$	10,653
	STATE OF ALASKA PERS (22%)			$	30,920
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION			$	13,941
		TOTAL		**$**	**55,515**

GL ACCT	DESCRIPTION
7001	**MATERIALS & SUPPLIES** - CLEANING SUPPLIES FOR RESTROOM FACILITIES, BLOCKING EQUIPMENT, AND OTHER MISC. MSC SUPPLIES
7002	**FACILITY REPAIR & MAINTENANCE** - LABOR & MATERIALS TO MAINTAIN MSC, INCLUDING ROCK, CONCRETE REPAIR, UTILITY REPAIRS, RESTROOM FACILITY UPKEEP, AND FILTRATION SYSTEM & BUILDING MAINTENANCE
7008	**NON-CAPITAL EQUIPMENT** - COST OF NEW BOAT STANDS
7010	**EQUIPMENT REPAIR & MAINTENANCE** - LABOR & MATERIALS TO MAINTAIN MSC EQUIPMENT INCLUDING LIFT STRAPS, LIFT INSPECTIONS, AND MISC REPAIRS/HYDRAULIC RAM REPAIRS
7009	**VEHICLE MAINTENANCE** - COST OF MSC VEHICLE CLEANING & MAINTENANCE
7015	**FUEL - AUTOMOTIVE** - COSTS OF FUEL FOR VEHICLES USED IN THE MSC
7100	**UNIFORM, GEAR, CLOTHING** - COSTS OF CLOTHING ALLOWANCE, PERSONAL PROTECTIVE EQUIPMENT, AND MSC YARD ATTIRE
7501	**UTILITIES** - WATER, SEWER, GARBAGE, AND ELECTRIC FOR MSC FACILITIES
7505	**TRAVEL & TRAINING** - COSTS FOR CPR TRAINING & FORKLIFT TRAINING
7507	**MEMBERSHIPS & DUES** - COSTS FOR UFA MEMBERSHIP
7508	**INSURANCE** - TRAVEL LIFT INSURANCE
7519	**PROFESSIONAL/CONTRACTUAL SERVICES** - COSTS FOR LEGAL SERVICES
7601	**CHARGES FROM ADMINISTRATION** - ACCOUNTS FOR 30% OF ALLOCATED HARBOR ADMINISTRATIVE EXPENSES, SEE ADMIN BUDGET FOR BREAKDOWN
7860	**DERELICT VESSEL DISPOSAL** - COSTS TO PROPERLY DISPOSE OF DERELICT VESSELS FROM MSC

ENTERPRISE FUNDS | SEWER & WASTERWATER

Purpose

The City & Borough of Wrangell Sewer & Wastewater Department provides wastewater handling in compliance with all State and Federal Regulations and ensures the system is operated economically while providing reliable service to the residents of Wrangell.

Key Accomplishments

WASTEWATER INFRASTRUCTURE

- Repaired two sewer main breaks while maintaining reliable wastewater collection services.
- Completed repairs and upgrades to the sewer outfall, including replotting and the installation of new signage and navigational lighting.
- Completed lighting and power extension improvements at the Wastewater Treatment Plant.
- Enhanced the Wastewater Treatment Plant through facility improvements, including new paint, cabinetry, and lighting upgrades.
- Sensor upgrades to Node 4 are completed.

REGULATORY COMPLIANCE

- Initiated the development of a new wastewater discharge permit, representing the first comprehensive permit renewal process in approximately 20 years.
- Continued monitoring and compliance efforts to meet State and Federal wastewater treatment requirements.

COLLECTION IMPROVEMENTS

- Completed multiple sewer service installations and repairs to maintain and improve the collection system.
- Replaced the City Park grinder station and completed associated facility improvements.
- Continued the divestiture of privately owned residential grinder stations to improve long-term system management and reliability.

WORKFORCE DEVELOPMENT

- Continued employee training and professional development, including water and wastewater operator certification programs and safety training.

Peformance Metrics

- Compliance with wastewater discharge permit requirements.
- Regulatory monitoring and reporting completion.
- Sewer main break response and repair times.
- Wastewater collection system maintenance activities completed.
- Wastewater treatment plant operational reliability.
- Operator certification and training achievements.

Level of Service & Budget Impact

The Wastewater Department continues to provide reliable wastewater collection and treatment services while meeting increasingly complex State and Federal regulatory requirements. FY27 will include implementation of expanded testing, monitoring, and permit compliance activities as the department prepares for future treatment system improvements. Continued investment in infrastructure maintenance, professional services, operator training, and regulatory compliance will be necessary to maintain service levels and protect public health and the environment.

Department Goals

- **Regulatory Compliance:** Continuing development and implementation of the new wastewater discharge permit. Maintain compliance with all State and Federal wastewater treatment standards.
- **Infrastructure Improvements:** Continue advancing wastewater treatment plant disinfection improvements. Maintain and improve the wastewater collection system through proactive maintenance and repairs. Continue evaluating and upgrading critical wastewater infrastructure to improve system reliability and resiliency.
- **Collections System Management:** Continue the transition of privately owned grinder stations to improve operational efficiency and long-term maintenance planning.
- **Workforce Development:** Continuing operator certification and professional development opportunities to maintain a highly qualified workforce.

Trends & Future Challenges

- Wastewater treatment regulations continue to evolve, requiring increased monitoring, reporting, and operational investments.
- Future disinfection requirements represent a significant long-term operational and capital planning priority.
- Continued investment in wastewater collection and treatment systems will be necessary to maintain reliable service and minimize emergency repairs.
- Protecting local water quality while supporting community growth requires ongoing infrastructure improvements and regulatory compliance efforts.
- Recruiting, training, and retaining qualified wastewater operators remains critical to maintaining safe and reliable operations.
- Balancing regulatory requirements, capital improvements, and operational costs while maintaining affordable utility rates will remain an ongoing challenge.

Personnel

Jeff Davidson	WWTP Leadman
VACANT	WWTP Operator
Erin Galla	WWTP Apprentice
Jacob Allen	WWTP Apprentice

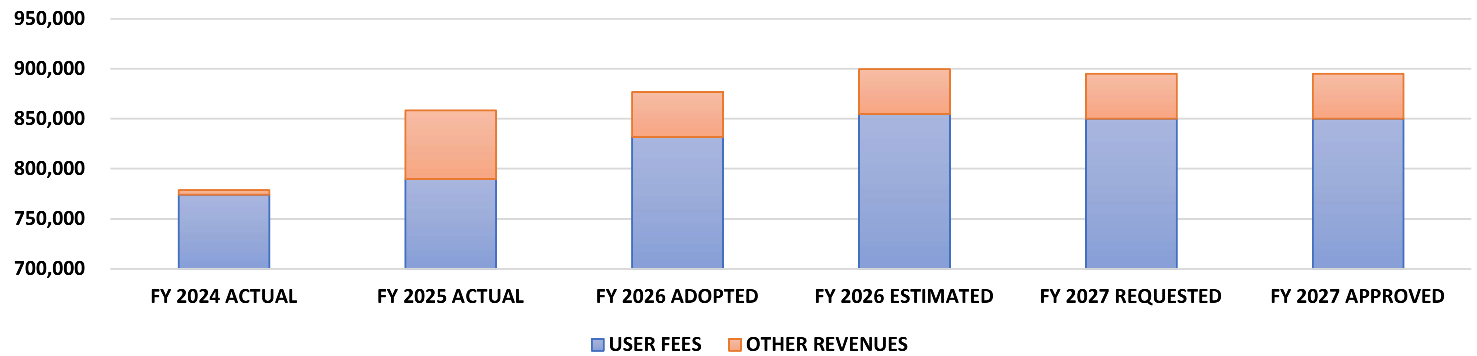
FY 2025: 2.0 FTE   FY 2026: 2.0 FTE   FY 2027: 2.5 FTE

CITY AND BOROUGH OF WRANGELL | **ENTERPRISE FUND TYPE**
2027 ANNUAL BUDGET | **SEWER FUND**
Fund 76000 | SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
USER FEES	774,044	789,723	831,923	854,578	850,000	850,000
OTHER REVENUES	4,563	68,575	45,000	45,000	45,000	45,000
TOTAL REVENUE & TRANSFERS-IN	**$ 778,607**	**$ 858,299**	**$ 876,923**	**$ 899,578**	**$ 895,000**	**$ 895,000**

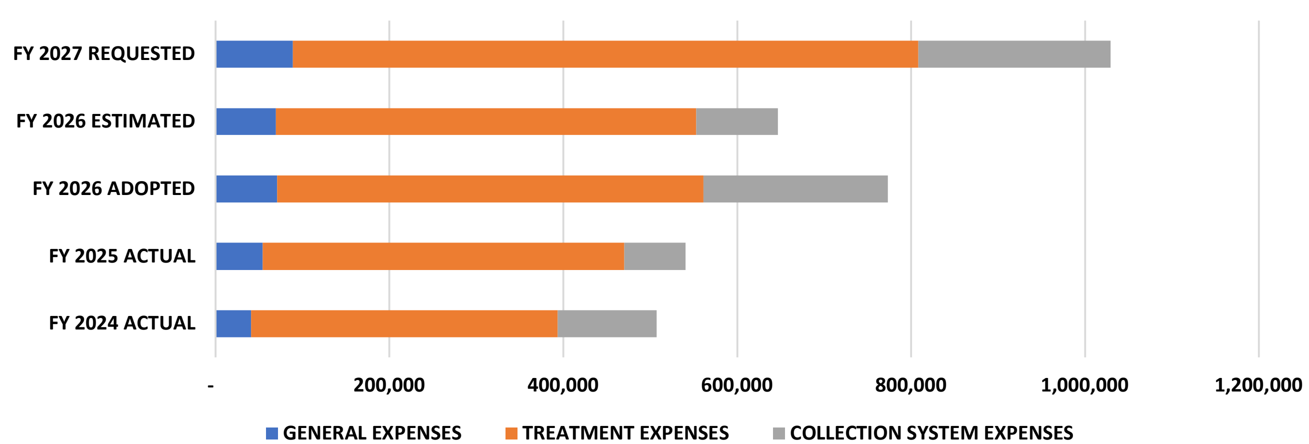
SEWER REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
GENERAL EXPENSES	40,898	54,267	70,678	69,190	88,767	88,767
TREATMENT EXPENSES	352,632	415,818	490,519	483,880	719,453	659,453
COLLECTION SYSTEM EXPENSES	114,018	70,505	212,047	93,723	221,143	136,143
TRANSFER OUT	-	45,131	-	-	-	-
TOTAL EXPENDITURES	**507,549**	**585,722**	**773,244**	**646,793**	**1,029,362**	**884,362**

SEWER EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL | **ENTERPRISE FUNDS**
2027 ANNUAL BUDGET | **SEWER FUND**
Fund #76000 | **DETAIL OF REVENUES & EXPENDITURES**

SEWER FUND REVENUES		**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 ADOPTED**	**FY 2026 ESTIMATED**	**FY 2027 REQUESTED**	**FY 2027 APPROVED**
76000 000 4101	PERS On-behalf Revenue	$ 4,563	$ 14,603	$ 5,000	$ 5,000	$ 5,000	$ 5,000
76000 500 5301	User Fees	$ 774,044	$ 789,723	$ 831,923	$ 854,578	$ 850,000	$ 850,000
76000 500 4600	Miscellaneous Revenues	$ -	$ 50,638	$ -	$ -	$ -	$ -
76000 500 5550	Interest Revenue	$ -	$ 3,335	$ 40,000	$ 40,000	$ 40,000	$ 40,000
	TOTAL SEWER REVENUES	**$ 778,607**	**$ 858,299**	**$ 876,923**	**$ 899,578**	**$ 895,000**	**$ 895,000**
SEWER FUND ADMINISTRATIVE EXPENSES							
76000 501 7508	Insurance	$ 10,831	$ 15,564	$ 9,655	$ 9,655	$ 11,363	$ 11,363
76000 501 7603	Charges from Finance	$ 28,598	$ 37,210	$ 57,777	$ 57,777	$ 65,408	$ 65,408
76000 501 7802	Revenue Bond Principal	$ -	$ -	$ 1,814	$ 957	$ 1,848	$ 1,848
76000 501 7803	Revenue Bond Interest	$ 1,469	$ 1,493	$ 1,432	$ 801	$ 10,148	$ 10,148
	TOTAL ADMINISTRATIVE EXPENSES	**$ 40,898**	**$ 54,267**	**$ 70,678**	**$ 69,190**	**$ 88,767**	**$ 88,767**
TREATMENT PLANT EXPENSES							
76000 502 6001	Salaries & Wages	$ 134,432	$ 138,783	$ 149,025	$ 155,282	$ 194,571	$ 194,571
76000 502 6005	Overtime	$ 8,170	$ 11,644	$ 13,181	$ 8,464	$ 19,752	$ 19,752
76000 502 6100	Employer Costs	$ 54,729	$ 117,773	$ 89,319	$ 78,631	$ 138,841	$ 138,841
76000 502 7001	Materials & Supplies	$ 18,922	$ 29,023	$ 20,000	$ 10,184	$ 20,000	$ 15,000
76000 502 7002	Facility Repair & Maintenance	$ 599	$ 9,391	$ 12,500	$ 7,091	$ 15,000	$ 15,000
76000 502 7004	Postage and Shipping	$ 472	$ -	$ -	$ -	$ -	$ -
76000 502 7010	Vehicle Maintenance	$ 2,771	$ 5,309	$ 5,000	$ 855	$ 4,000	$ 4,000
76000 502 7015	Fuel & Oil - Automotive	$ -	$ -	$ 2,000	$ -	$ 2,900	$ 2,900
76000 502 7025	WTP System Equipment & Maintenance	$ 4,305	$ 951	$ 7,500	$ 965	$ 7,500	$ 7,500
76000 502 7100	Uniform, Gear & Clothing Allowance	$ 1,521	$ 1,214	$ 2,000	$ 673	$ 2,250	$ 2,250
76000 502 7501	Utilities	$ 70,118	$ 75,917	$ 67,437	$ 76,746	$ 74,110	$ 74,110
76000 502 7502	Phone/Internet	$ 4,193	$ 4,760	$ 5,000	$ 4,247	$ 4,393	$ 4,393
76000 502 7505	Travel & Training	$ 7,006	$ 2,117	$ -	$ 4,091	$ 10,000	$ 10,000
76000 502 7515	Permits, Inspections & Compliance	$ 20,583	$ 19,833	$ 30,000	$ 54,484	$ 40,000	$ 40,000
76000 502 7517	Freight & Shipping	$ -	$ -	$ -	$ -	$ -	$ -
76000 502 7519	Professional/Contractual Services	$ 16,595	$ 5,347	$ 30,000	$ 19,305	$ 85,000	$ 30,000
76000 502 7621	Public Works Labor Charges	$ -	$ -	$ 45,041	$ 45,041	$ 86,143	$ 86,143
76000 502 7622	Charges from Garage	$ 6,655	$ 14,023	$ 11,004	$ 5,411	$ 12,763	$ 12,763
76000 502 7629	Charges from Capital Facilities	$ 1,563	$ 505	$ 1,511	$ 1,511	$ 2,229	$ 2,229
76000 502 7900	Capital Expenses	$ -	$ (20,772)	$ -	$ 10,898	$ -	$ -
	TREATMENT PLANT EXPENSES	**$ 352,632**	**$ 415,818**	**$ 490,519**	**$ 483,880**	**$ 719,453**	**$ 659,453**
COLLECTION SYSTEM EXPENSES							
76000 503 6001	Salaries & Wages	$ 18,049	$ 3,838	$ -	$ 6,266	$ -	$ -
76000 503 6005	Overtime	$ 5,487	$ 4,385	$ -	$ 734	$ -	$ -
76000 503 6100	Employer Costs	$ 13,726	$ 6,114	$ -	$ -	$ -	$ -
76000 503 7025	Collection System Maintenance	$ 64,564	$ 44,606	$ 100,000	$ 82,221	$ 100,000	$ 50,000
76000 503 7621	Public Works Labor Charges	$ 12,191	$ 11,562	$ 77,047	$ 4,503	$ 86,143	$ 86,143
76000 503 7900	Capital Expenses	$ -	$ -	$ 35,000	$ -	$ 35,000	$ -
76000 503 8900	Transfer to Residential Construction Fund	$ -	$ -	$ -	$ -	$ -	$ -
76000 503 8990	Transfer to Sewer CIP Fund	$ -	$ 45,131	$ -	$ -	$ -	$ -
	COLLECTION SYSTEM EXPENSES	**$ 114,018**	**$ 115,637**	**$ 212,047**	**$ 93,723**	**$ 221,143**	**$ 136,143**
	TOTAL REVENUES	$ 778,607	$ 858,299	$ 876,923	$ 899,578	$ 895,000	$ 895,000
	TOTAL EXPENSES	$ (507,549)	$ (585,722)	$ (773,244)	$ (646,793)	$ (1,029,362)	$ (884,362)
	TOTAL CHANGE IN NET POSITION	**$ 271,058**	**$ 272,577**	**$ 103,679**	**$ 252,785**	**$ (134,362)**	**$ 10,638**

ENTERPRISE FUND: SEWER CIP FUND *Fund #76300*

Project Description	GL Account	Account Description	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 APPROVED
PROJECT: 76002	76300 000 4976 00 76002	Transfers from Sewer Operating Fund	$ -	$ -	$ -	$ -
NODE 8 PUMP STATION	76300 503 9999 00 76002	Node 8 Sewer Pump Station Rehabilitation	$ -	$ -	$ -	$ -
REHABILITATION		**Resources available over resources used**	$ -	$ -	$ -	$ -
PROJECT: 76003	76300 000 4976 00 76003	Transfers from Sewer Operating Fund	$ 5,740	$ -	$ -	$ -
SEWER SYSTEM CAPACITY	76300 503 9999 00 76003	Sewer System Capacity Analysis	$ 5,740	$ -	$ -	$ -
ANALYSIS		**Resources available over resources used**	$ -	$ -	$ -	$ -
PROJECT: 76006	76300 000 4999 11 76006	DCCED Hospital Grant Revenue	$ -	$ -	$ -	$ -
WMC LIFT STATION	76300 503 9999 11 76006	DCCED Hospital Grant Expenditures (WMC	$ -	$ -	$ -	$ -
PROJECT		**Resources available over resources used**	$ -	$ -	$ -	$ -
PROJECT: 76007	76300 000 4976 00 76007	Transfer from Sewer Operating Fund	$ 1,861	$ -	$ -	$ -
WWTP DISINFECTION	76300 503 9999 00 76007	WWTP Disinfection Captial Project	$ 1,861	$ -	$ -	$ -
PROJECT		**Resources available over resources used**	$ -	$ -	$ -	$ -
PROJECT: 76008	76300 000 4976 00 76008	Transfer from Sewer Operating Fund	$ 37,530	$ -	$ -	$ -
SEWER OUTFALL REPAIR	76300 000 9999 00 76008	Sewer Outfall Repair Project	$ 37,530	$ -	$ -	$ -
PROJECT		**Resources available over resources used**	$ -	$ -	$ -	$ -
PROJECT: 76008	76300 000 4976 00 76009	Transfer from Sewer Operating Fund	$ -	$ -	$ -	$ -
SEWER OUTFALL REPAIR	76300 000 4999 XX 76008	WWTP Effluent Disinfection Analysis	$ -	$ -	$ -	$ 175,000
PROJECT	76300 000 9999 XX 76008	WWTP Effluent Disinfection Analysis	$ -	$ -	$ -	$ 175,000
		Resources available over resources used	$ -	$ -	$ -	$ -

	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 APPROVED
BEGINNING RESERVE BALANCE (7/1/20XX)	$ 1,161,649	$ 1,302,917	$ 1,302,917	$ 1,555,702
CHANGE IN NET POSITION	$ 141,268	$ 103,679	$ 252,785	$ 10,638
ENDING RESERVE BALANCE (6/30/20XX)	**$ 1,302,917**	**$ 1,406,596**	**$ 1,555,702**	**$ 1,566,340**

JUSTIFICATION & EXPLANATION

SEWER FUND

GL ACCT DESCRIPTION

4101 **PERS ON-BEHALF REVENUE** - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS

5301 **USER FEES** - ANNUAL REVENUE FROM USER FEES

4600 **MISCELLANEOUS REVENUES -** ALL OTHER REVENUES OUTSIDE OF PERS, USER FEES AND INVESTMENT INCOME. THIS WILL INCLUDE

5550 **INTEREST INCOME** - THE ALLOCATION OF INVESTMENT INCOME FROM THE BARNES TOTEM TRUST AND THE PORTION OF SEWER FUND

7508 **INSURANCE** - VEHICLE AND BUILDING INSURANCE

7509 **BANK & CREDIT CARD FEES** - BANK FEES FOR USING CREDIT CARDS

7603 **CHARGES FROM FINANCE** - TOTAL ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, BILLING MATERIALS, AUDITING SERVICES AND CREDIT CARD FEES

7802 **REVENUE BOND PRINCIPAL** - PRINCIPAL PAYMENTS ON 2017 USDA SEWER REVENUE BOND

7803 **REVENUE BOND INTEREST** - INTEREST PAYMENTS ON 2017 USDA SEWER REVENUE BOND

6001 **SALARIES & WAGES**

Wastewater Leadman Salary	$	77,085
Wastewater Operator Salary	$	57,989
Wastewater Operator Apprentice Salary	$	59,497
TOTAL	**$**	**194,571**

6005 **OVERTIME**

Wastewater Leadman OT	$	9,968
Wastewater Operator OT	$	2,091
Wastewater Operator Apprentice Salary	$	7,694
TOTAL	**$**	**19,752**

6100 **EMPLOYER COSTS**

FICA, SBS AND MEDICARE (7.58%)	$	16,246
STATE OF ALASKA PERS (22%)	$	47,151
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	$	75,445
TOTAL	**$**	**138,841**

7001 **MATERIALS & SUPPLIES** - OFFICE SUPPLIES SUCH AS PRINTER PAPER & PRINTER INK, CLEANING SUPPLIES, LABORATORY SUPPLIES, SMALL TOOLS & PARTS, AND FUEL FOR MAINTENANCE SUPPLIES SUCH AS PRESSURE WASHERS & WEED EATERS

7002 **FACILITY REPAIR & MAINTENANCE** - COST OF MATERIALS & SUPPLIES TO MAINTAIN WWT BUILDING, LAGOONS, AND MECHANICAL EQUIPMENT

7010 **VEHICLE MAINTENANCE** - COST OF MATERIALS & REPAIRS TO ALL SEWER FACILITY VEHICLES & THEIR EQUIPMENT

7015 **FUEL & OIL - AUTOMOTIVE** - COST OF VEHICLE FUEL AND FUEL FOR TWO STANDBY GENERATORS

502 7025 **WTP SYSTEM EQUIPMENT & MAINTENANCE -** COST OF DEWATER BAGS AND MATERIALS FOR THE WATER TREATMENT PLANT

ENTERPRISE FUNDS | SANITATION FUND

Purpose

The City & Borough of Wrangell Sanitation Department provides quality collection services of garbage, solid waste, and brush disposal to Wrangell residents with a professional, courteous, and efficient staff.

Key Accomplishments

SOLID WASTE MANAGEMENT

- Continued planning and permitting activities for the development of the Borough's Monofil facility.
- Successfully renegotiated and extended the Republic Services contract, ensuring continued reliable waste disposal services and long-term operational stability.

REGIONAL PARTNERSHIPS

- Secured a Denali Commission grant supporting the Southeast Alaska Solid Waste Authority (SEASWA) Regional Municipal Solid Waste Study, strengthening regional collaboration and advancing long-term solid waste planning efforts.

WORKFORCE DEVELOPMENT

- Continued employee training and professional development opportunities, including safety training, HAZWOPER certification, CDL licensing, and operational best practices.

COMMUNITY SERVICE

- Continued providing dependable residential and commercial solid waste collection services while supporting community events and special waste management needs throughout the Borough.

Level of Service & Budget Impact

The Sanitation Department continues to provide essential solid waste collection and disposal services while preparing for future regulatory requirements and long-term infrastructure needs. FY27 will focus on maintaining reliable collection services, advancing development of the Monofil facility, and participating in regional solid waste planning efforts. Continued investment in equipment, personnel development, and long-term infrastructure planning will be necessary to maintain service levels and ensure sustainable waste management practices.

Peformance Metrics

- Residential and commercial collection service reliability.
- Regulatory compliance for solid waste operations.
- Progress toward Monofil development milestones.
- Grant funding and outside resources secured.
- Equipment reliability and preventative maintenance completion.
- Employee training and certification achievements.

Department Goals

Solid Waste Infrastructure: Continue development and permitting activities for the Borough's Monofil facility, including advancement of the first disposal cell.

Regional Collaboration: Continue participation in the Southeast Alaska Solid Waste Authority and implementation of recommendations from the Regional Municipal Solid Waste Study.

Operations: Maintain reliable residential and commercial collection services while improving operational efficiency. Continue evaluating equipment replacement and fleet needs to maintain dependable service delivery.

Workforce Development: Continue employee safety training and professional development opportunities to maintain a skilled and qualified workforce.

Personnel

David Gillen	Sanitation Lead
Derek Meissner	Sanitation Operator
Kevin Stutz	Sanitation Operator

FY 2025: 3.0 FTE   FY 2026: 3.0 FTE   FY 2027: 3.0 FTE

Trends & Future Challenges

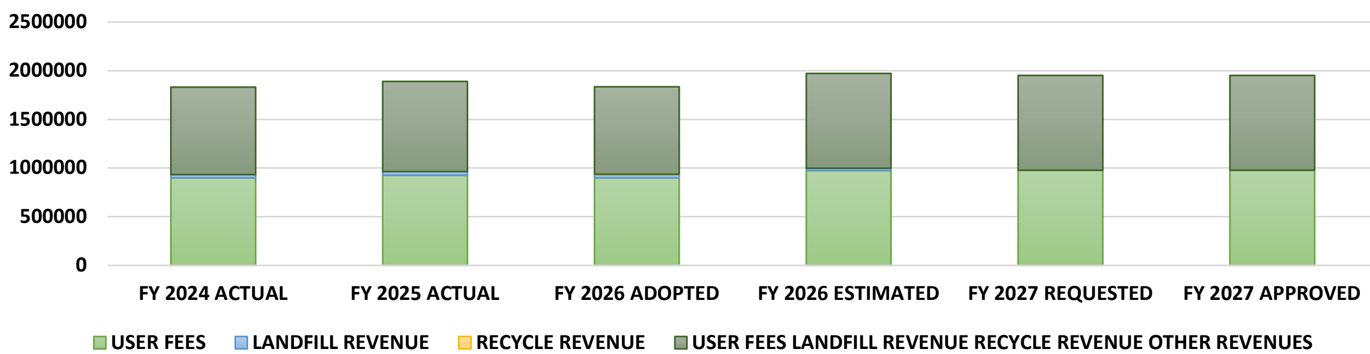
- Development of the Monofil facility remains critical to ensuring the Borough's long-term solid waste disposal needs are met.
- Regional collaboration through SEASWA presents opportunities to improve efficiency and identify sustainable long-term waste management solutions.
- Solid waste management regulations continue to evolve, requiring ongoing planning and operational flexibility.
- Maintaining collection equipment and supporting infrastructure requires continued investment to ensure reliable service.
- Balancing operational costs, capital improvements, and long-term disposal planning while maintaining affordable rates remains an ongoing challenge.

CITY AND BOROUGH OF WRANGELL | **ENTERPRISE FUND TYPE**
2027 ANNUAL BUDGET | **SANITATION FUND**
Fund 78000 | SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
USER FEES	899,234	925,805	897,964	972,851	975,000	975,000
LANDFILL REVENUE	34,376	38,113	35,000	24,985	20,000	20,000
RECYCLE REVENUE	-	-	2,500	-	2,500	2,500
OTHER REVENUES	4,736	18,032	46,000	46,000	46,000	46,000
TOTAL REVENUE & TRANSFERS-IN	**$ 938,346**	**$ 981,950**	**$ 981,464**	**$ 1,043,836**	**$ 1,043,500**	**$ 1,043,500**

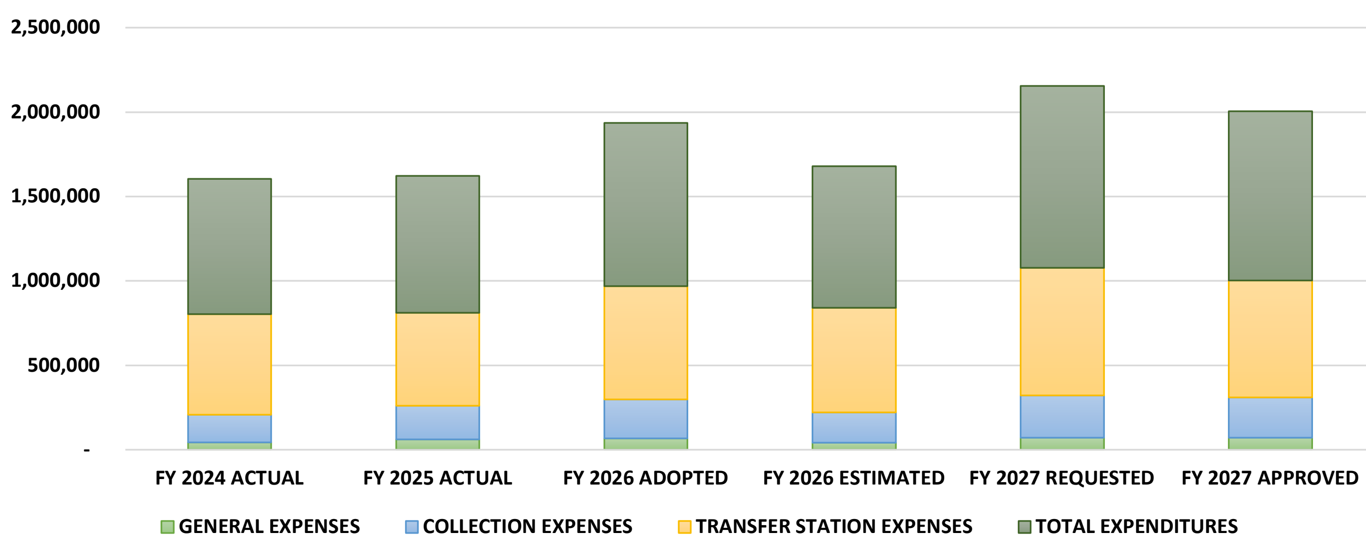
SANITATION FUND REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
GENERAL EXPENSES	42,802	60,915	67,400	41,843	70,218	70,218
COLLECTION EXPENSES	163,497	198,722	230,356	179,747	250,261	240,261
TRANSFER STATION EXPENSES	596,322	551,254	670,064	618,286	756,528	691,528
TOTAL EXPENDITURES	**802,621**	**810,892**	**967,820**	**839,876**	**1,077,007**	**1,002,007**

SANITATION EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL — **ENTERPRISE FUNDS**
2027 ANNUAL BUDGET — **SANITATION FUND**
Fund #78000 — **DETAIL OF REVENUES & EXPENDITURES**

		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 REQUESTED	FY 2027 APPROVED
SANITATION FUND REVENUES							
78000 000 4101	PERS On-behalf Revenue	$ 4,736	$ 17,320	$ 6,000	$ 6,000	$ 6,000	$ 6,000
78000 600 5401	User Fees	$ 899,234	$ 925,805	$ 897,964	972,851	$ 975,000	$ 975,000
78000 600 5410	Landfill Revenue	$ 34,376	$ 38,113	$ 35,000	$ 24,985	$ 20,000	$ 20,000
78000 600 5415	Recycle Revenue	$ -	$ -	$ 2,500	$ -	$ 2,500	$ 2,500
78000 600 5550	Interest Revenue	$ -	$ 712	$ 40,000	$ 40,000	$ 40,000	$ 40,000
78000 600 4999	DCRA-LGLR Grant Revenue (Garbage	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL SANITATION REVENUES	**$ 938,346**	**$ 981,950**	**$ 981,464**	**$ 1,043,836**	**$ 1,043,500**	**$ 1,043,500**
SANITATION FUND AMINISTRATIVE EXPENSES							
78000 601 7505	Travel & Training	$ -	$ 8,784	$ 5,000	$ -	$ 5,000	$ 5,000
78000 601 7508	Insurance	$ 14,204	$ 14,921	$ 13,651	$ 13,651	$ 13,000	$ 13,000
78000 601 7603	Charges from Finance	$ 28,598	$ 37,210	$ 48,749	$ 28,192	$ 52,219	$ 52,219
	TOTAL ADMINISTRATIVE EXPENSES	**$ 42,802**	**$ 60,915**	**$ 67,400**	**$ 41,843**	**$ 70,218**	**$ 70,218**
SANITATION FUND COLLECTION EXPENSES							
78000 602 6001	Salaries & Wages	$ 69,557	$ 60,982	$ 62,278	$ 65,895	$ 64,794	$ 64,794
78000 602 6005	Overtime	$ 1,539	$ 2,196	$ 3,579	$ 2,058	$ 3,724	$ 3,724
78000 602 6100	Employer Costs	$ 50,573	$ 98,722	$ 38,090	$ 39,291	$ 40,292	$ 40,292
78000 602 7001	Materials & Supplies	$ 319	$ -	$ 500	$ 2,273	$ 4,000	$ 4,000
78000 602 7004	Postage	$ 52	$ -	$ -	$ -	$ -	$ -
78000 602 7010	Vehicle Maintenance	$ 21,715	$ 21,006	$ 30,000	$ 5,627	$ 40,000	$ 30,000
78000 602 7015	Fuel & Oil - Automotive	$ -	$ -	$ -	$ -	$ -	$ -
78000 602 7100	Uniform, Gear & Clothing Allowance	$ 871	$ 1,336	$ 1,500	$ 1,768	$ 2,250	$ 2,250
78000 602 7621	Public Works Labor Charges	$ -	$ -	$ 21,573	$ -	$ 34,457	$ 34,457
78000 602 7622	Charges from Garage	$ 15,101	$ 7,815	$ 62,836	$ 62,836	$ 60,745	$ 60,745
78000 602 7844	Dumpsters	$ 3,771	$ 6,664	$ 10,000	$ -	$ -	$ -
	TOTAL COLLECTION EXPENSES	**$ 163,497**	**$ 198,722**	**$ 230,356**	**$ 179,747**	**$ 250,261**	**$ 240,261**
SANITATION FUND SOLID WASTE TRANSFER STATION EXPENSES							
78000 603 6001	Salaries & Wages	$ 104,285	$ 127,541	$ 118,636	$ 133,237	$ 126,522	$ 126,522
78000 603 6002	Temporary Wages	$ -	$ -	$ -	$ -	$ -	$ -
78000 603 6005	Overtime	$ 6,220	$ 7,438	$ 6,818	$ 6,171	$ 7,271	$ 7,271
78000 603 6100	Employer Costs	$ 64,435	$ 90,273	$ 71,010	$ 77,579	$ 76,294	$ 76,294
78000 603 7001	Materials & Supplies	$ 4,898	$ 9,195	$ 4,000	$ 4,057	$ 4,000	$ 4,000
78000 603 7002	Facility Repair & Maintenance	$ 6,802	$ 8,170	$ 10,000	$ 4,985	$ 20,000	$ 20,000
78000 603 7004	Postage and Shipping	$ 1,886	$ -	$ -	$ -	$ -	$ -
78000 603 7008	Non-capital Equipment	$ -	$ -	$ -	$ -	$ -	$ -
78000 603 7010	Vehicle Maintenance	$ 13,759	$ 7,831	$ 15,000	$ 9,518	$ 25,000	$ 15,000
78000 603 7011	Equipment Rental	$ -	$ -	$ -	$ -	$ -	$ -
78000 603 7018	Miscellaneous Tools	$ -	$ -	$ -	$ -	$ -	$ -
78000 603 7501	Utilities	$ 4,196	$ 4,340	$ 5,153	$ 5,996	$ 5,372	$ 5,372
78000 603 7502	Phone/Internet	$ 1,488	$ 2,158	$ 3,723	$ 4,032	$ 3,599	$ 3,599
78000 603 7515	Permits, Inspections & Compliance	$ 2,858	$ 3,637	$ 3,000	$ 232	$ 3,000	$ 3,000
78000 603 7519	Professional Services Contractual	$ 24,341	$ 3,717	$ 10,000	$ 2,123	$ 10,000	$ 10,000
78000 603 7621	Public Works Labor Charges	$ -	$ -	$ 9,246	$ -	$ 10,337	$ 10,337
78000 603 7622	Charges from Garage	$ 3,872	$ 2,272	$ -	$ 1,242	$ -	$ -
78000 603 7629	Charges from Capital Facilities	$ 2,349	$ 583	$ 3,479	$ -	$ 5,133	$ 5,133
78000 603 7840	Solid Waste Shipping & Disposal	$ 353,357	$ 411,527	$ 380,000	$ 354,363	$ 375,000	$ 375,000
78000 603 7841	Hazardous Waste Management	$ 1,575	$ 31,889	$ 30,000	$ 14,751	$ 55,000	$ 30,000

ENTERPRISE FUND: SANITATION CIP FUND *Fund #78300*

Project Description	GL Account	Account Description	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 APPROVED
PROJECT: 78003 *SWTS LOADING DOCK*	78300 000 4999 00 78003	Denali Commission SWTS Loading Dock Grant Revenue	$ (159,318)	$ -	$ -	$ -
	78300 000 4999 00 78003	Transfers from Sanitation Operating Fund	$ 250,000	$ -	$ -	$ -
	78300 603 9999 00 78003	SWTS Loading Dock Project Expenses	$ 90,682	$ -	$ -	$ -
		Resources available over resources used	-	$ -	$ -	$ -

	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 ESTIMATED	FY 2027 APPROVED
BEGINNING RESERVE BALANCE (7/1/20XX)	$ 666,655	$ 837,713	$ 837,713	$ 1,041,674
CHANGE IN NET POSITION	$ 171,058	$ 13,644	$ 203,960	$ 41,493
ENDING RESERVE BALANCE (6/30/20XX)	**$ 837,713**	**$ 851,357**	**$ 1,041,674**	**$ 1,083,167**

JUSTIFICATION & EXPLANATION

SANITATION FUND

GL ACCT	DESCRIPTION
4101	**PERS ON-BEHALF REVENUE** - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS
5401	**USER FEES** - ANNUAL REVENUE FROM USER FEES
5410	**LANDFILL REVENUE** - ANNUAL REVENUE FROM LANDFILL FEES
5415	**RECYCLE REVENUE** - REVENUE FROM RECYCLING
5550	**INTEREST INCOME** - THE ALLOCATION OF INVESTMENT INCOME FROM THE PORTION OF SANITATION FUND CASH
7505	**TRAVEL & TRAINING** - FOR BALER TRAINING IN PETERSBURG
7508	**INSURANCE** - VEHICLE AND BUILDING INSURANCE
7509	**BANK & CREDIT CARD FEES** - BANK FEES FOR USING CREDIT CARDS
7603	**CHARGES FROM FINANCE** - TOTAL ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, BILLING MATERIALS, AUDITING SERVICES AND CREDIT CARD FEES

6001 **SALARIES & WAGES**

Sanitation Worker (Collection) Salary		$ 64,794
Sanitation Lead (Transfer Station) Salary		$ 72,893
Sanitation Worker (Transfer Station) Salary		$ 53,630
	TOTAL	**$ 191,316**

6005 **OVERTIME**

Sanitation Worker (Collection) OT		$ 3,724
Sanitation Worker (Transfer Station) OT		$ 4,189
Sanitation Worker (Transfer Station) OT		$ 3,082
	TOTAL	**$ 10,995**

6100 **EMPLOYER COSTS**

		Collection	SWTS
FICA, SBS AND MEDICARE (7.58%)		$ 5,194	$ 10,142
STATE OF ALASKA PERS (22%)		$ 15,074	$ 29,435
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		$ 20,024	$ 36,718
	TOTAL	**$ 40,292**	**$ 76,294**

JUSTIFICATION & EXPLANATION CONTINUED

SANITATION FUND

7001 **MATERIALS & SUPPLIES** - COST OF VARIOUS OFFICE SUPPLIES SUCH AS PRINTER PAPER, RECEIPT PAPERS, PENS, ETC.

7002 **FACILITY REPAIR & MAINTENANCE** - COSTS OF ROCK AND GRAVEL FOR MAINTAINING ROAD TO LANDFILL AND OTHER MISC. MAINTENANCE NEEDS

7008 **NON-CAPITAL EQUIPMENT** - NO EXPENSES BUDGETED

7010 **VEHICLE MAINTENANCE** - FOR PARTS & LABOR TO MAINTAIN & REPAIR TWO GARBAGE TRUCKS

7015 **FUEL & OIL - AUTOMOTIVE** - FUEL FOR GARBAGE TRUCKS

7100 **UNIFORM, GEAR & CLOTHING ALLOWANCE** - PPE SUCH AS RUBBER GLOVES, SAFETY GLASSES, EAR PROTECTION, HIGH VISABILITY RAIN GEAR, AS WELL AS A CLOTHING ALLOWANCE PER EMPLOYEE

7501 **UTILITIES** - WATER, SEWER, AND ELECTRICAL

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

7515 **PERMITS, INSPECTIONS, & COMPLIANCE** - COST FOR QUARTERLY COMPLIANCE TESTING & SUPPLIES, AS WELL AS DEC ANNUAL FEE FOR DOMESTIC WATER SYSTEMS

7519 **PROFESSIONAL SERVICES CONTRACTUAL** - COST FOR BALER TECHNICAL SUPPORT & CDL RANDOM DRUG TESTING

7621 **PUBLIC WORKS LABOR CHARGES** - COSTS INCURRED BY THE SANITATION DEPARTMENT FOR PUBLIC WORKS LABOR

7622 **CHARGES FROM GARAGE** - COSTS INCURRED BY THE SANITATION DEPARTMENT FOR GARAGE LABOR TO REPAIR GARBAGE TRUCKS

7629 **CHARGES FROM CAPITAL FACILITIES** - STAFF LABOR COSTS FOR CAPITAL FACILITIES

7840 **SOLID WASTE SHIPPING & DISPOSAL** - COSTS FOR SHIPPING & DISPOSAL OF MSW TO REPUBLIC SERVICES, SHIPPING COSTS FOR TIRE SHEAR & 3 MONTH TIRE REMOVAL PROCESS

7841 **HAZARDOUS WASTE MANAGEMENT** - FREON DISPOSAL COSTS, COSTS TO COLLECT, SHIP, AND DISPOSE OF HHW, ENVIRONMENTAL CONSULTANTS FEE INCLUDED

7842 **RECYCLE COSTS** - RECYCLING MATERIALS & SUPPLIES, BINS FOR SHIPPING METALS

7844 **DUMPSTERS** - DUMPSTERS, 48 GALLON CANS, AND HARDWARE FOR GARBAGE CAN LIDS

7900 **CAPITAL EXPENDITURES** - NO CAPITAL EXPENDITURES IN THE OPERATING FUND HAVE BEEN BUDGETED

Appendices

Schedule of Budget Appendicies

Appendix I: Permanent Employee & Historical Payroll Figures

Appendix II: Property Tax Analysis & Assessment Certification

Appendix III: Debt Service

Appendix IV: Sales Tax Historical Analysis

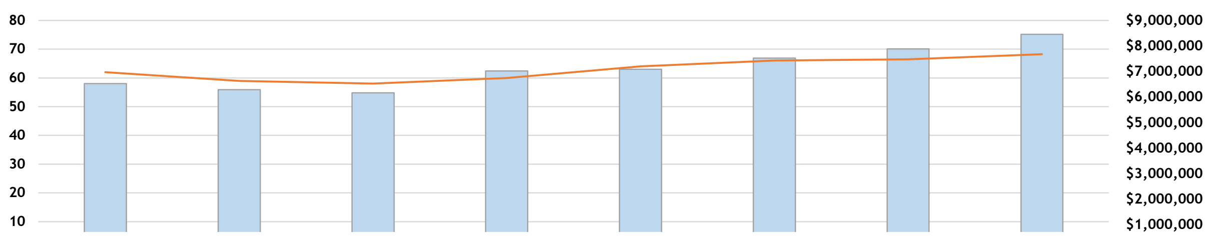
Appendix V: Capital Projects Summary

APPENDIX I

SUMMARY OF PERMANENT EMPLOYEES W/ BENEFITS

DEPARTMENT	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ESTIMATED	FY 2027 BUDGETED
ADMINISTRATION	1	1	1	1	1	1	2	2
CLERK	1	1	1	1	1	1	1	1
FINANCE	5	4	5	5	5	5	5	4
FIRE/EMS	2	2	2	2	2	2	1.5	1.5
POLICE	7	7	7	7	8	7	7	7
DISPATCH	6	6	5	5	5	5	5	5
PUBLIC WORKS	8	6	6	6	6	7	7	8
GARAGE	1	1	1	2	2	2	2	2
FACILITIES MAINTENANCE	4	5	4	4	5	3	3	3
CAPITAL PROJECTS	0	0	0	0	0	3	2	3
ECO DEV / P&Z	1	1	1	1	2	2	2	2
LIBRARY	3	2	2	2	2	2	3	2.75
NOLAN CENTER	2	2	2	3	3	3	3	3
PARKS & RECREATION	3	3	3	3	4	4	3	4
LIGHT & POWER	6	6	6	6	4	4	4	4
WATER	2	2	2	1.5	2	2	2	2
PORT / HARBOR	6	6	6	6	7	8	8	8
SEWER	2	2	2	1.5	2	2	3	3
SANITATION	2	2	2	3	3	3	3	3
TOTAL PERMANENT EMPLOYEES W/ BENEFITS	**62**	**59**	**58**	**60**	**64**	**66**	**66.5**	**68.25**
PERMANENT EMPLOYEE PAYROLL COST	$ 6,233,230	$ 6,078,885	$ 5,932,224	$ 6,858,761	$ 6,927,236	$ 7,383,592	$ 7,717,647	$ 8,283,880
TEMPORARY EMPLOYEE PAYROLL COST	$ 292,905	$ 217,092	$ 238,019	$ 165,442	$ 161,555	$ 139,774	$ 166,262	$ 172,210
TOTAL PAYROLL COST	**$ 6,526,135**	**$ 6,295,977**	**$ 6,170,243**	**$ 7,024,203**	**$ 7,088,791**	**$ 7,523,366**	**$ 7,883,909**	**$ 8,456,090**
GROWTH Y/Y	n/a	-3.53%	-2.00%	13.84%	0.92%	6.13%	4.79%	7.26%

TOTAL PAYROLL COST & FTEs BY FISCAL YEAR



APPENDIX II

Fax
(907) 563-1368

Telephone
(907) 562-2424

Appraisal Company of Alaska
405 w 27th Ave.
ANCHORAGE, ALASKA 99503
office@appraisalalaska.com

May 26, 2026

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

Attention: Mason Villarma
CBW Manager

CERTIFICATION

2026 Real Property Tax Roll

I, Michael C. Renfro, contract assessor for the City and Borough of Wrangell, Alaska do hereby certify the following assessed values for Tax Year 2026:

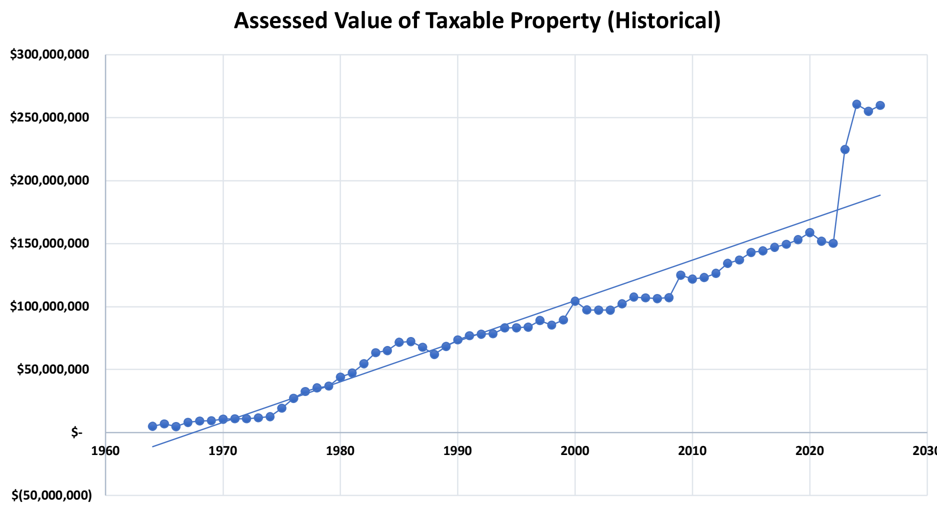
Land	$123,628,500
Improvements	$328,241,500
Less exemptions	($191,981,182)
TOTAL TAXABLE ASSESSED VALUE	**$259,888,818**

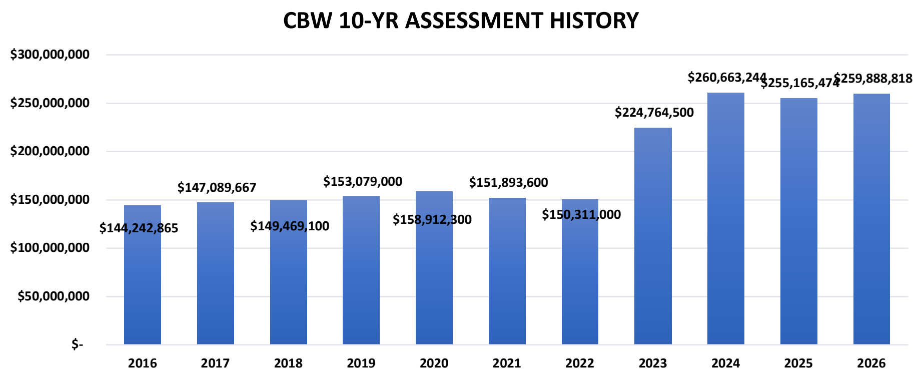
Sincerely,

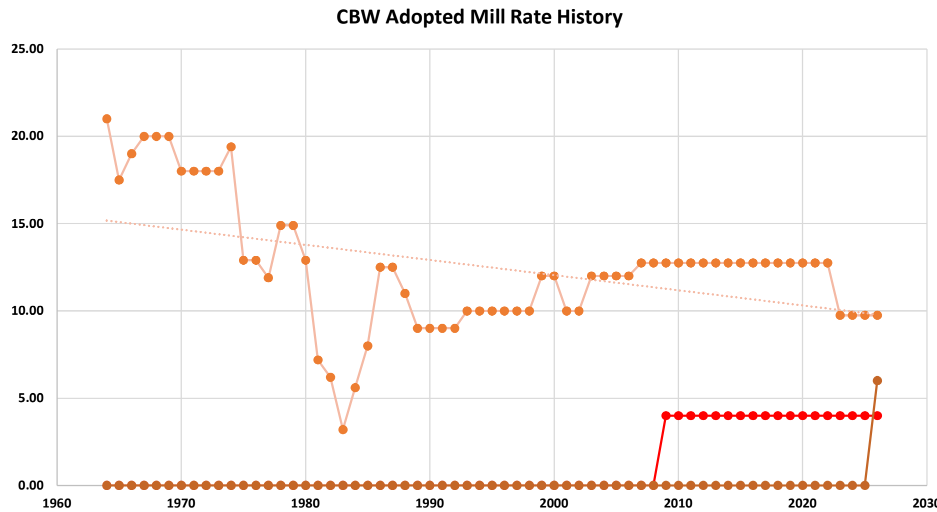
Michael C. Renfro
Contract Assessor
City and Borough of Wrangell

HISTORICAL ASSESSMENT VALUES & MILL RATE

Tax Year	Assessed Value	Service Area Mill Rate	Outside Service Area Mill Rate	Qualified Service Area Mill Rate
1964	$ 4,992,681	21.00	N/A	N/A
1965	$ 6,970,965	17.50	N/A	N/A
1966	$ 4,774,406	19.00	N/A	N/A
1967	$ 8,140,928	20.00	N/A	N/A
1968	$ 9,263,922	20.00	N/A	N/A
1969	$ 9,520,141	20.00	N/A	N/A
1970	$ 10,675,128	18.00	N/A	N/A
1971	$ 11,030,024	18.00	N/A	N/A
1972	$ 10,986,166	18.00	N/A	N/A
1973	$ 11,707,500	18.00	N/A	N/A
1974	$ 12,621,904	19.40	N/A	N/A
1975	$ 19,354,805	12.90	N/A	N/A
1976	$ 27,165,729	12.90	N/A	N/A
1977	$ 32,582,703	11.90	N/A	N/A
1978	$ 35,454,087	14.90	N/A	N/A
1979	$ 36,955,342	14.90	N/A	N/A
1980	$ 44,022,246	12.90	N/A	N/A
1981	$ 47,412,284	7.20	N/A	N/A
1982	$ 54,737,723	6.20	N/A	N/A
1983	$ 63,443,902	3.20	N/A	N/A
1984	$ 65,139,118	5.60	N/A	N/A
1985	$ 71,744,827	8.00	N/A	N/A
1986	$ 72,348,169	12.50	N/A	N/A
1987	$ 67,797,763	12.50	N/A	N/A
1988	$ 62,031,434	11.00	N/A	N/A
1989	$ 68,372,049	9.00	N/A	N/A
1990	$ 73,717,114	9.00	N/A	N/A
1991	$ 77,027,746	9.00	N/A	N/A
1992	$ 78,135,521	9.00	N/A	N/A
1993	$ 78,499,195	10.00	N/A	N/A
1994	$ 83,056,656	10.00	N/A	N/A
1995	$ 83,292,081	10.00	N/A	N/A
1996	$ 83,752,046	10.00	N/A	N/A
1997	$ 88,926,348	10.00	N/A	N/A
1998	$ 85,346,976	10.00	N/A	N/A
1999	$ 89,456,936	12.00	N/A	N/A
2000	$ 104,365,100	12.00	N/A	N/A
2001	$ 97,434,310	10.00	N/A	N/A
2002	$ 97,241,474	10.00	N/A	N/A
2003	$ 97,185,596	12.00	N/A	N/A
2004	$ 102,160,888	12.00	N/A	N/A
2005	$ 107,558,963	12.00	N/A	N/A
2006	$ 107,045,137	12.00	N/A	N/A
2007	$ 106,450,637	12.75	N/A	N/A
2008	$ 107,113,113	12.75	N/A	N/A
2009	$ 125,018,898	12.75	4.00	N/A
2010	$ 121,950,067	12.75	4.00	N/A
2011	$ 123,105,720	12.75	4.00	N/A
2012	$ 126,422,574	12.75	4.00	N/A
2013	$ 134,366,782	12.75	4.00	N/A
2014	$ 137,043,529	12.75	4.00	N/A
2015	$ 143,146,844	12.75	4.00	N/A
2016	$ 144,242,865	12.75	4.00	N/A
2017	$ 147,089,667	12.75	4.00	N/A
2018	$ 149,469,100	12.75	4.00	N/A
2019	$ 153,079,000	12.75	4.00	N/A
2020	$ 158,912,300	12.75	4.00	N/A
2021	$ 151,893,600	12.75	4.00	N/A
2022	$ 150,311,000	12.75	4.00	N/A
2023	$ 224,764,500	9.75	4.00	N/A
2024	$ 260,663,244	9.75	4.00	N/A
2025	$ 255,165,474	9.75	4.00	N/A
2026	$ 259,888,818	9.75	4.00	6.00







APPENDIX III

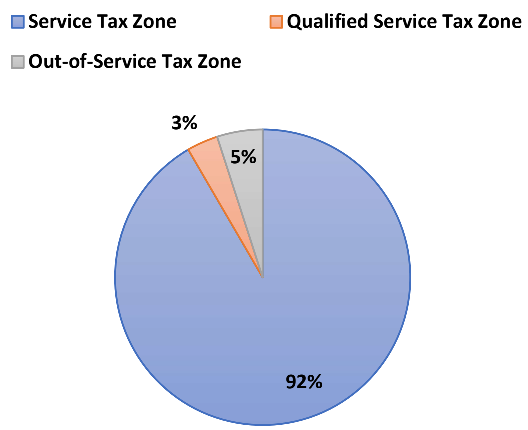
CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET

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

Property Tax Revenue for FY 2026					
		Assessed Value	MR/1000		Tax Revenue
Service Tax Zone	$	238,033,018.00	0.975%	$	2,320,821.93
Qualified Service Tax Zone	$	8,878,200.00	0.600%	$	53,269.20
Out-of-Service Tax Zone	$	12,977,600.00	0.400%	$	51,910.40
Total Property Taxes	**$**	**259,888,818.00**		**$**	**2,426,001.53**

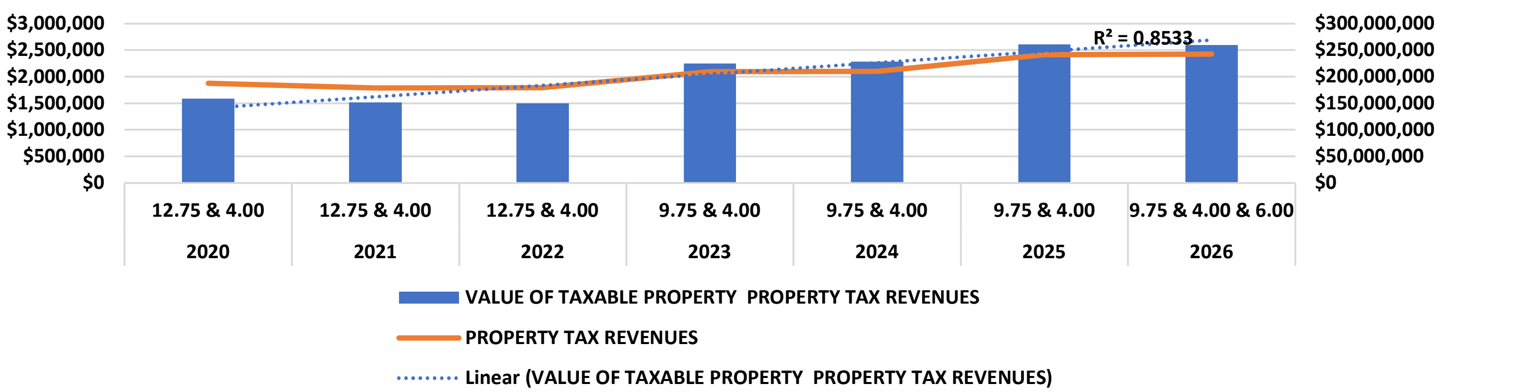
Weighted Average Per Mill Value:			
Total Taxable Property			
Service Tax Zone	$	238,033,018.00	A
Qualified Service Tax Zone	$	8,878,200.00	B
Out-of-Service Tax Zone	$	12,977,600.00	C
Total	**$**	**259,888,818.00**	D
WAMR = (A/D*9.75) + (B/D*6) + (C/D*4)		9.33	
WAVPM = D/WAMR	$	27,840,954.35	
Value per Mill	$	259,888.82	

Taxable Property Value by Service Area



TAX YEAR	MILL RATE	VALUE OF TAXABLE PROPERTY	PROPERTY TAX REVENUES
2020	12.75 & 4.00	$158,912,300	$1,875,663
2021	12.75 & 4.00	$151,893,600	$1,788,487
2022	12.75 & 4.00	$150,129,400	$1,793,864
2023	9.75 & 4.00	$224,764,500	$2,094,944
2024	9.75 & 4.00	$228,567,684	$2,105,031
2025	9.75 & 4.00	$260,663,244	$2,415,238
2026	9.75 & 4.00 & 6.00	$259,888,818	$2,426,002

PROPERTY TAX HISTORICAL ANALYSIS



CITY AND BOROUGH OF WRANGELL
2027 ANNUAL BUDGET
Fund #22000

APPENDIX 4
SALES TAX
HISTORICAL ANALYSIS

HISTORICAL SALES TAX REVENUE

Year	Tax Rate	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Revenue	Increase from PY
FY1995	7%	$529,546	$487,366	$368,675	$465,540	$1,851,127	n/a
FY1996	7%	$496,654	$421,420	$350,957	$447,296	$1,716,327	-7.3%
FY1997	7%	$457,240	$396,856	$248,007	$354,518	$1,456,621	-15.1%
FY1998	7%	$346,661	$291,048	$244,846	$318,698	$1,201,253	-17.5%
FY1999	7%	$333,893	$296,527	$336,849	$506,274	$1,473,543	22.7%
FY2000	7%	$512,850	$439,626	$389,246	$500,618	$1,842,340	25.0%
FY2001	7%	$525,998	$469,637	$385,170	$495,026	$1,875,831	1.8%
FY2002	7%	$526,995	$451,193	$363,005	$465,904	$1,807,097	-3.7%
FY2003	7%	$493,820	$434,721	$356,469	$472,293	$1,757,303	-2.8%
FY2004	7%	$526,703	$409,916	$373,305	$556,537	$1,866,461	6.2%
FY2005	7%	$614,333	$369,003	$477,628	$558,864	$2,019,828	8.2%
FY2006	7%	$613,706	$474,372	$418,968	$583,586	$2,090,632	3.5%
FY2007	7%	$600,607	$495,929	$433,716	$603,515	$2,133,767	2.1%
FY2008	7%	$699,196	$568,352	$476,560	$613,203	$2,357,311	10.5%
FY2009	7%	$693,206	$532,058	$447,493	$585,815	$2,258,572	-4.2%
FY2010	7%	$652,047	$490,201	$451,707	$602,274	$2,196,229	-2.8%
FY2011	7%	$629,083	$542,860	$475,814	$635,300	$2,283,057	4.0%
FY2012	7%	$744,137	$553,631	$495,827	$670,084	$2,463,679	7.9%
FY2013	7%	$767,360	$548,522	$488,951	$678,672	$2,483,505	0.8%
FY2014	7%	$705,145	$768,295	$565,197	$558,897	$2,597,534	4.6%
FY2015	7%	$751,765	$803,017	$602,714	$523,939	$2,681,435	3.2%
FY2016	7%	$766,613	$791,052	$579,668	$512,831	$2,650,164	-1.2%
FY2017	7%	$727,983	$767,539	$570,930	$542,667	$2,609,119	-1.5%
FY2018	7%	$803,093	$574,863	$541,133	$701,176	$2,620,265	0.4%
FY 2019	7%	$883,372	$586,356	$544,692	$835,583	$2,850,003	8.8%
FY 2020	7%	$851,296	$837,770	$734,594	$636,698	$3,060,358	7.4%
FY 2021	7%	$830,704	$869,678	$775,268	$789,259	$3,264,910	6.7%
FY 2022	7%	$912,940	$872,255	$960,772	$881,321	$3,627,288	11.1%
FY 2023*	7%	$1,032,047	$1,012,048	$1,047,853	$952,660	$4,044,609	11.5%
FY 2024	7%	$994,472	$929,577	$945,317	$896,437	$3,765,803	-6.9%
FY 2025	7%	$1,210,233	$799,269	$807,212	$1,183,518	$4,000,232	6.2%
FY2026	7%	$1,331,979	$833,518	$829,253	$1,097,325	$4,092,075	2.3%

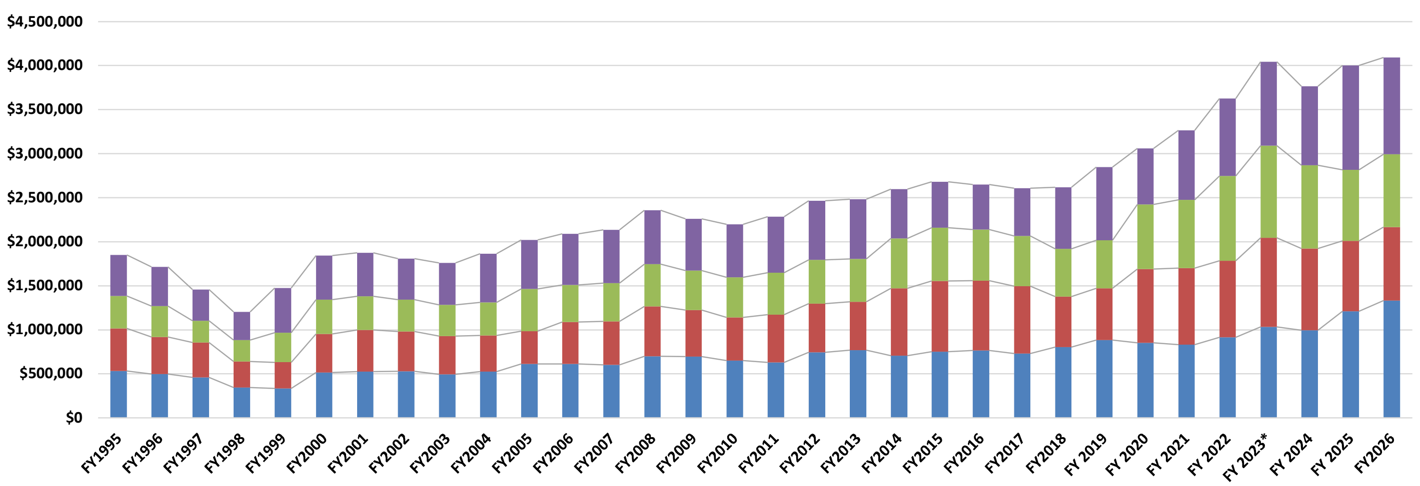
Source: City and Borough of Wrangell - Finance Department

Tickmark Legend

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

unaudited

SALES TAX HISTORICAL PERFORMANCE BY PERIOD

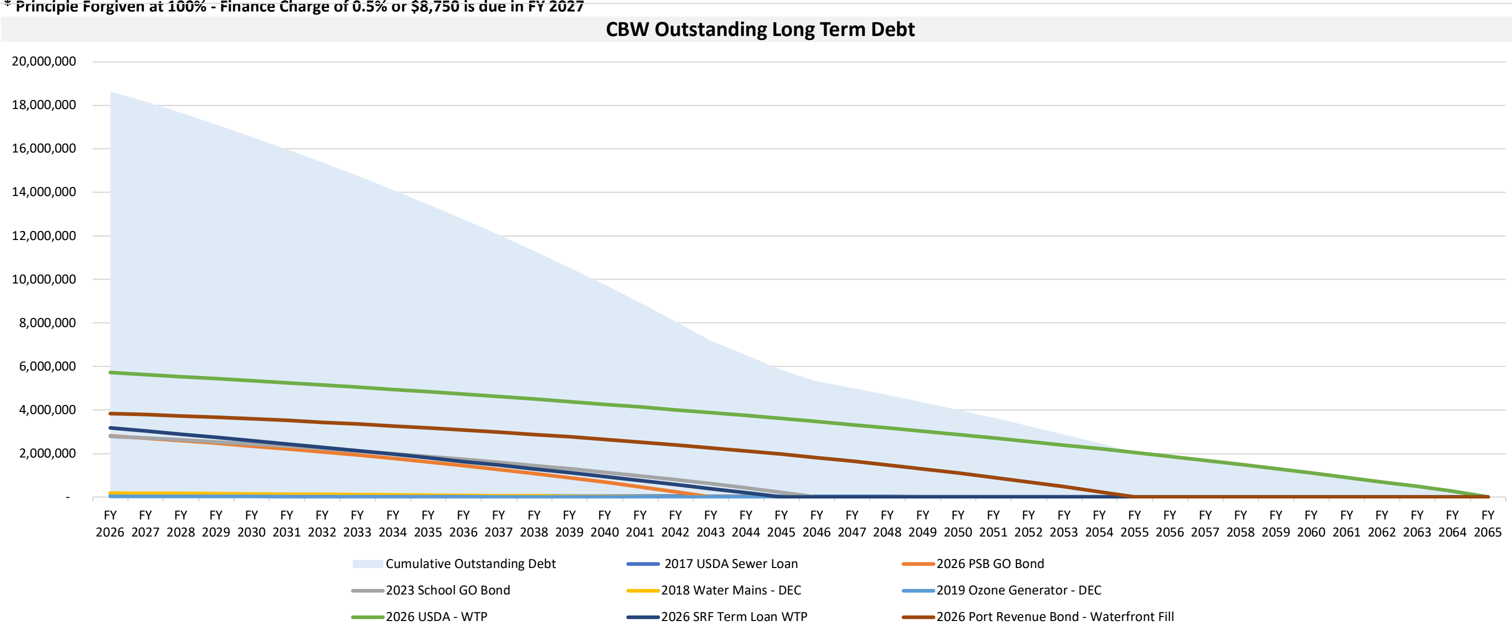


APPENDIX IV

CITY & BOROUGH OF WRANGELL OUTSTANDING DEBT SUMMARY

ID	Debt Instrument	Fund	Year of Maturity	Lending Agency	Original Principal Amount	FY 27 Balance - Beginning	Principal Due in FY 2027	Interest Due in FY 2027	Total Payments Due	FY 27 Ending Balance
1	2017 USDA Sewer Bond (Loan 92-10)	76000	2057	United States Department of Agriculture - RD	$ 91,000	$ 75,059	$ 1,848	$ 1,398	$ 3,246	$ 73,211
2	2018 ADEC Water Mains (Loan 917051)	72000	2041	Alaska Department of Environmental Conservation	$ 226,710	$ 186,602	$ 10,406	$ 2,799	$ 13,205	$ 176,196
3	2019 ADEC Water Treatment Plant Ozone (Loan 917061)	72000	2038	Alaska Department of Environmental Conservation	$ 57,241	$ 36,366	$ 2,789	$ 545	$ 3,334	$ 33,577
4	2023 Series I School GO Bond Debt	26000	2043	Alaska Municipal Bond Bank Authority	$ 3,100,000	$ 3,210,000	$ 105,000	$ 137,875	$ 242,875	$ 3,105,000
5	2025 Series I Public Safety Building GO Bond Debt	11000	2045	Alaska Municipal Bond Bank Authority	$ 2,790,000	$ 3,000,000	$ 70,000	$ 157,713	$ 227,713	$ 2,930,000
6	USDA WTP Loan #13 and #15	72000	2066	United States Department of Agriculture - RD	$ 5,782,000	$ 5,719,786	$ 94,598	$ 133,294	$ 227,892	$ 5,625,188
7	SRF WTP Term Loan	72000	2046	State Revolving Fund	$ 3,321,000	$ 3,180,536	$ 142,887	$ 54,864	$ 197,752	$ 3,037,648
8	2026 Series I Waterfront Fill GO Bond Debt	74000	2055	Alaska Municipal Bond Bank Authority	$ 4,000,000	$ 4,000,000	$ 40,000	$ 217,067	$ 257,067	$ 3,960,000
9*	SRF WWTP Disinfection	76000	2027	State Revolvng Fund	$ 175,000	$ 175,000	$ -	$ -	$ -	$ 175,000

*** Principle Forgiven at 100% - Finance Charge of 0.5% or $8,750 is due in FY 2027**



APPENDIX V

FY 2027 Capital Budget

Fund	Project #	Project Title	FY27 Local Funds	FY27 Loan Funds	FY27 Grant Funds	Total FY27 Capital Project Funds
General Fund CIP *11300*	11014	PSB Above-Ground Storage Tank	$ 171,948	$ -	$ -	$ 171,948
	11017	PSB Rehabilitation (GO Bond / USDA Community Facilities Grant)		$ 3,028,959	$ 2,438,000	$ 5,466,959
	11021	East Channel Emergency Access Route **(DCCED Grant)**	$ -	$ -	$ 200,000	$ 200,000
	11022	Wrangell Schools Renovation **(GO Bond/CDBG/DEED Grants)**	$ 3,859,845		$ 6,762,462	$ 10,622,307
	11023	McKinnon Street Rehabilitation (LATCF Grant)	$ -	$ 937,594	$ 932,000	$ 1,869,594
	11024	1st Avenue, Third Street and Mission Street Road and Utilities Improvements (General Fund)	$ 250,000			
P&R CIP *24300*		Skeet Range Improvements Phase II (ADF&G Hunter Access Program Grant)	$ 22,731		$ 204,581	$ 227,312
	24012	Swimming Pool Roof Replacement (Transfer from SRS)	$ 450,000		$ -	$ 450,000
School District *25300*	25004	High School Above-Ground Storage Tank (GF +LATCF)	$ 54,000	$ -	$ 301,000	$ 355,000
WML&P CIP *70300*	70008	Power Plant Output Capacity Upgrades	$ 103,086	$ -	$ -	$ 103,086
	70009	Generation Building Rehab	$ 70,000			$ 70,000
	70011	Generator #3 Improvements	$ 15,000			$ 15,000
	70012	Generator #1 Improvements	$ 626,142	$ -	$ -	$ 626,142
Water Fund CIP *72300*	72002	Reservoir Bypass **(DCCED Grant)**	$ -	$ -	$ 125,218	$ 125,218
	72008	Dam Safety & Stabilization **(DCCED Grant)**	$ -	$ -	$ 4,972,372	$ 4,972,372
Port & Harbor CIP *74300*	74013	40-Acre Deep Water Port Site Planning (Mill Property Development Fund and PIDP Grant)	$ 25,000	$ -	$ 353,938	$ 378,938
	74014	Waterfront Tideland Fill and Abutment Design	$ -	$ 4,000,000	$ -	$ 4,000,000
Sewer Fund CIP	7600X	WWTP Effluent Disinfection Alternatives Analysis (SRF Loan)	$ -	$ 175,000	$ -	$ 175,000
Res Construct CIP *50300*	50001	Alder Top Phase I Roadway and Utilities **(Denali Commission)**	$ 203,000	$ -	$ 300,000	$ 503,000
		TOTALS	**$ 5,850,752**	**$ 8,141,553**	**$ 16,589,571**	**$ 30,331,876**

Projects for which funding has been appropriated by State/Federal but not yet received:	FY27 Local Funds	FY27 Loan Funds	FY27 Grant Funds	Total FY27 Capital Project Funds
Water Plant (CDS/EPA Grant)	$ -	$ -	$ 2,500,000	$ 2,500,000
Reservoir Bypass (CDS/EPA Grant)	$ -	$ -	$ 2,080,000	$ 2,080,000
Wrangell Harbor Basin Revitalization & Transportation Resiliency (RAISE Grant)	$ 5,000,000	$ -	$ 25,000,000	$ 30,000,000
TOTALS	**$ 5,000,000**	**$ -**	**$ 29,580,000**	**$ 34,580,000**

Projects placed on hold:	FY27 Local Funds	FY27 Loan Funds	FY27 Grant Funds	Total FY27 Capital Project Funds
Contaminated Sites: Public Works Yard; Former Wilcox Automotive; Wrangell Medical Center - Totaling $200,000				
Nolan Center Roof Recoating ($450,000)				
Shoemaker Harbor Ramp Replacement (Dingle Johnson Grant Match $245,000)				
Power Plant Roof Replacement Design - wait for CDS funding to reengage PND on completing design				

CITY & BOROUGH OF

Wrangell