



CITY & BOROUGH OF
Wrangell

FY 2026 ADOPTED **ANNUAL BUDGET**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City and Borough of Wrangell
Alaska**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO. 06-25-1950

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 2025-2026

WHEREAS, the Borough Assembly sitting as the Board of Equalization on May 7th, 2025, assessed and equalized all real property within the City and Borough of Wrangell; and

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

WHEREAS, the Assembly at their regular meeting held May 27, 2025, approved a mill rate of 9.75 mills for the Wrangell Service Area, 4.0 mills for property outside the Service Area, and 4.0 mills for the tax differential zone as described in 5.04.310 (a); and

WHEREAS, the Assembly of the City and Borough of Wrangell, Alaska has been presented with the proposed budget for the fiscal year 2025-2026 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 24, 2025, 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 2025-2026, in the amount of \$8,935,955 is hereby adopted.

Section 2. The Nolan Center Special Revenue Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$519,088 is hereby adopted.

Section 3. The Sales Tax Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$3,700,000 is hereby adopted.

Section 4. The Parks & Recreation Special Revenue Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$924,073 is hereby adopted.

Section 5. The Borough Organizational Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$150,000 is hereby adopted.

Section 6. The Transient Tax Fund Budget for the Fiscal Year 2025-2026 in the amount of \$124,735 is hereby adopted.

Section 7. The Commercial Passenger Vessel Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$79,500 is hereby adopted.

Section 7. The Secure Rural Schools Budget, for the Fiscal Year 2025-2026, in the amount of \$947,750 is hereby adopted.

Section 8. The Economic Recovery Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$0 is hereby adopted.

Section 9. The Permanent Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$0 is hereby adopted.

Section 10. The Debt Service Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$243,000 is hereby adopted.

Section 11. The Residential Construction Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$2,440,500 is hereby adopted.

Section 12. The Industrial Construction Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$0 is hereby adopted.

Section 13. The Sewer Utility Enterprise (Wastewater) Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$773,244 is hereby adopted.

Section 14. The Sanitation Enterprise Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$967,820 is hereby adopted.

Section 15. The Electric Utility Enterprise Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$5,508,232 is hereby adopted.

Section 16. The Water Utility Enterprise Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$862,091 is hereby adopted.

Section 17. The Port & Harbor Enterprise Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$3,104,338 is hereby adopted.

Section 18. The Hospital Legacy Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$26,517 is hereby adopted.

Section 19. The WPSD Local Contribution Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$810,000 is hereby adopted.

Section 20. The Marian Glenz Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$5,000 is hereby adopted.

Section 21. The Birdfest Fund Budget, for the Fiscal Year 2025-2026, in the amount of \$8,000 is hereby adopted.

Section 22. The 911 Surcharge Fund, for the Fiscal Year 2025-2026, in the amount of \$55,000 is hereby adopted.

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

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL,
ALASKA THIS 24th DAY OF JUNE 2025.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST:

Kim Lane, MMC, Borough Clerk

Introduction



FY2026 Annual Budget



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ACKNOWLEDGEMENTS

MAYOR & ASSEMBLY:

Patricia Gilbert, **Mayor** October 2027

David Powell, **Vice-Mayor** October 2025

Bob Dalrymple, **Assembly Member** October 2027

Michael Otteson, **Assembly Member** October 2026

Phillip Mach, **Assembly Member** October 2025

Jim DeBord, **Assembly Member** October 2027

Brittani Robbins, **Assembly Member** October 2025

PREPARED BY:

Mason Villarma, **Borough Manager**

Jackson Pool, **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 Bunes, 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 Director

Dwight Yancey, Interim Electrical Superintendent

Steve Miller, Harbormaster

Rob Marshall, Borough Controller

**FY 2026 BUDGET
DEVELOPMENT CALENDAR****January**

Wed, Jan 15 New Director Budget Orientation/Best Practices
Fri, Jan 17 Budget Workbook Sent to Department Directors

February

Fri, Feb 7 General Fund Operating Budgets Due
Fri, Feb 14 Special Revenue Operating Funds Due
Fri, Feb 21 Enterprise Operating Funds Due
 Maintenance & Interdepartmental Charges Due

March

Mon, Mar 3-17 Capital Projects Final Reappropriation Analysis
Mon, Mar 3-31 Draft Operating/Capital Budget Compiled
 Manager/Finance Director Review and Director Meetings

April

Tues, Apr 1-31 FY 2026 WPSD Budget Transmittal to CBW
 (Statutorily required May 1st)
Tues, Apr 1-31 WPSD Local Contribution Approval

May

Wed, May 28 Assembly Budget Work Session
 Draft Budget Sent to Assembly

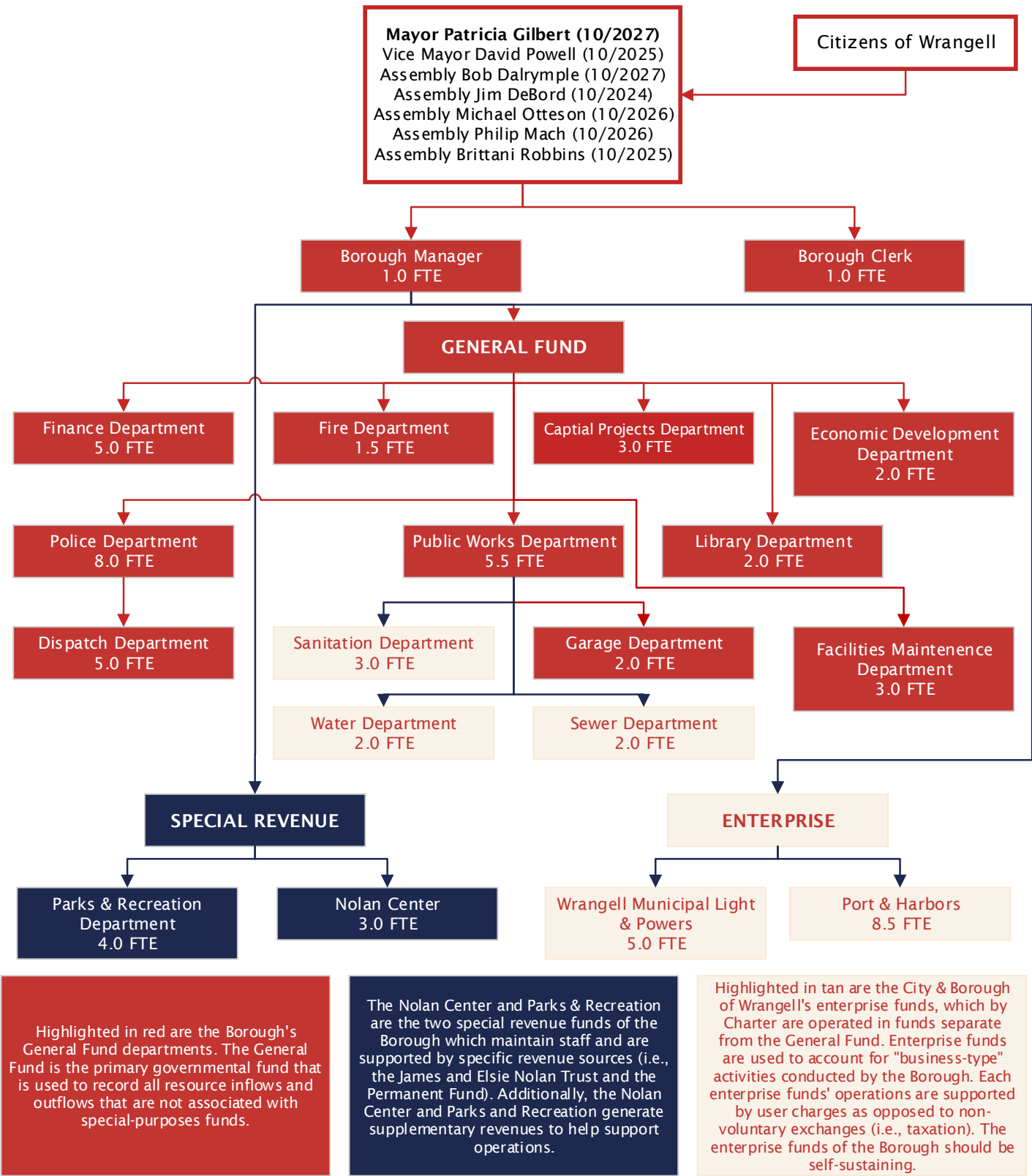
June

Tues, Jun 10 FY 2026 Official Budget Public Hearing *(Regular Assembly Meeting)*
 FY 2026 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 2025.*



ORGANIZATIONAL CHART



Mission Statement

The City and Borough of Wrangell is committed to maximizing economic development opportunities while preserving an attractive, sustainable, and secure environment. We strive to ensure the prosperity of our residents, businesses, and visitors by delivering high-quality services in a cost-effective and transparent manner through responsible and professional leadership.

Vision Statement

The City and Borough of Wrangell envisions a secure and vibrant community that promotes recreational, educational, and economic prosperity. We are dedicated to preserving our neighborhoods and public amenities, celebrating our rich history and culture, fostering community pride, and encouraging active citizen engagement.

Code of Ethics

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

- **Accountability:** We are committed to delivering quality services that make a meaningful impact. We take ownership of our decisions, honor our commitments, and promote transparency by engaging the public and our partners in the decision-making process.
- **Honesty:** We conduct ourselves with openness and sincerity in all interactions. We recognize the responsibility of representing the community and approach each relationship with respect and truthfulness.
- **Integrity:** We treat all confidential information with the utmost care and respect. We act in ways that build public trust—avoiding conflicts of interest, improper influence, and personal gain. We make decisions based on the best interests of Wrangell and its residents.

INTRODUCTION



ORGANIZATION-WIDE STRATEGIC GOALS

The Fiscal Year 2026 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 four strategic goals guide organizational decision-making, with actionable objectives outlined for each:

<p>QUALITY OF LIFE</p> <p>Preserve and enhance the quality of life and affordability for all Wrangell residents.</p>	<p>A) Convene community stakeholders to develop a unified strategy addressing access to affordable housing, childcare, and employment.</p> <p>B) Develop a long-term plan for Borough rates and user fees that ensures sustainability while preserving and improving existing services.</p> <p>C) Review the impacts of tourism and develop policies that prioritize residents' quality of life.</p>
<p>INFRASTRUCTURE</p> <p>Plan and invest in sustainable infrastructure that serves future generations.</p>	<p>A) Create a cyclical infrastructure development plan that segments major maintenance and capital projects into planning, design, and construction phases with clear timelines.</p> <p>B) Identify and pursue funding to address current capital needs and reduce deferred maintenance backlogs.</p> <p>C) Develop capital expenditure (CapEx) models to support long-term capital planning and financial forecasting.</p> <p>D) Establish an asset management plan to guide future capital investments.</p>
<p>ECONOMIC DEVELOPMENT</p> <p>Strengthen Wrangell's economy by leveraging Borough assets and pursuing sustainable development.</p>	<p>A) Complete Phase II development of the Alder Top property and proceed with land sale.</p> <p>B) Identify and develop access infrastructure to open lands for private development</p> <p>C) Collaborate with community stakeholders to create a strategic redevelopment plan for the Old Mill Site.</p> <p>D) Support the expansion of existing industries by identifying strategic investment opportunities.</p> <p>E) Explore new industry sectors in partnership with state, federal, private, and non-profit entities.</p>
<p>COMMUNICATIONS</p> <p>Improve internal and external communications and strengthen relationships across the community</p>	<p>A) Develop and implement a communication and engagement strategy to foster public involvement in decision-making.</p> <p>B) Identify partnerships with public and private organizations to enhance service delivery.</p> <p>C) Support and engage all Borough boards and commissions through consistent collaboration and transparency.</p> <p>D) Utilize multi-modal communication strategies to inform residents and attract visitors to Wrangell.</p>

BOROUGH MANAGER'S NOTE

Welcome to the City and Borough of Wrangell's Operating and Capital Budget for Fiscal Year 2026. Within this document, you will find a comprehensive plan to meet the Borough's financial goals for the upcoming fiscal year. This budget proposal for FY2026 is presented in accordance with the requirements of Article V of the Home Rule Charter of the City and Borough of Wrangell.

The FY26 Operating and Capital Budgets are prepared amid continued economic headwinds. Inflation, tightened consumer spending, workforce shortages, and volatility in key sectors continue to challenge local revenues and the cost of doing business. At the same time, Wrangell is positioned to benefit from steady tourism activity in the coming year, with over 60,000 passengers projected. Our task has been to preserve service levels, address deferred needs, and invest where it matters most—without compromising long-term fiscal health.

To that end, the Assembly adopted a balanced General Fund budget of approximately \$8.9 million within a Borough-wide plan that sustains essential services and advances community priorities. The FY26 budget was developed to align with the Assembly's four directives: Capital Investment, Maintenance, Economic Development, and Communications. These directives guided difficult tradeoffs and ensured resources are targeted to the highest and best use for residents and businesses.

Revenue projections are intentionally conservative. Sales tax is budgeted at \$3.7 million, with 80% allocated to the General Fund and 20% to Wrangell Public Schools. This outlook reflects the lingering effects of inflation and consumer caution, even as visitor activity provides measured optimism. In addition, property assessment values have increased, strengthening the General Fund and providing a more stable footing going into FY26.

The enterprise operating funds incorporate modest, targeted rate adjustments to maintain self-sufficiency and protect future capital capacity: Water (+10%), Ports & Harbors (+5%), Sewer (+5.5%), and Sanitation (+4%). These changes are designed to keep pace with inflationary pressures, maintain reliable service, and position our utilities to meet upcoming infrastructure requirements.

The capital budget makes substantial commitments to community infrastructure and public facilities. Major appropriations include approximately \$8.8 million for Water System improvements, \$2.3 million for Harbor projects, and \$2.44 million to advance Residential Construction. Additional investments support street and facility maintenance, public safety building upgrades, parks and recreation improvements, and continued enterprise fund capital projects in sanitation and wastewater systems. Together, these appropriations reflect Borough priorities and the Assembly's emphasis on balanced, transparent capital planning.

INTRODUCTION



Personnel and risk management remain disciplined. The Borough enters FY26 nearly fully staffed while reducing the workforce by a net 3.5 FTE to improve efficiency. Health insurance costs remain stable with no premium increases, while property and liability insurance rose slightly due to expanded coverage and higher insured values.

In conclusion, the FY26 budget represents a balanced and pragmatic plan that maintains service delivery, invests in critical infrastructure, and safeguards the Borough's long-term fiscal position. Through conservative revenue assumptions, measured rate actions, and targeted capital investments aligned with Assembly directives, we are working to enhance quality of life for Wrangell residents today while preparing responsibly for tomorrow.

Sincerely,

Mason F. 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.

INTRODUCTION



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.

INTRODUCTION



- 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.

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

INTRODUCTION



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.

FY2026 Annual Budget INTRODUCTION



BUDGET ASSUMPTIONS:

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

- **SALES TAX REVENUE**

FY 2017 – FY 2023, sale tax revenue has increased year-over-year at an average rate of 6.4%. In FY 2024, sales tax figures decreased by 6.9% percent year over year. FY 2025 sale tax revenue is projected to be \$3,683,000. Sales tax revenue for FY 2026 based on FY 2025 remittances and the historical growth rate would be estimated at \$3,700,000. Conditions impacting the Wrangell economy can be summed up to the following points:

1. The economic outlook in the short term remains uncertain for Wrangell. Consumer spending locally and abroad has tightened. The Federal Reserve continues to hold rates while pundits are still speculating whether the financial markets will experience a “hard” or “soft” landing in the post-covid era. Lending rates remain historically high while the housing market in Wrangell continues to remain at unprecedentedly elevated levels.
2. The rate of inflation has shown signs of easing through the monetary policy implemented by the Federal Reserve. Most recently, CPI reports have shown year-over-year inflation at 2.9 percent. Most of the increase in sales tax revenue seen over the past few fiscal periods was primarily attributable to inflation as opposed to increases in underlying consumer activity. Consumers in Wrangell are reducing spending levels to compensate for the increase in goods and services.
3. Growing tourism levels are slated to return to Wrangell, with an expected 41,000 passengers in the CY 2025 season, and 60,000 + in CY 2026.
4. The fishing industry continues to face strong headwinds in the current fiscal year. Volatility in the commercial fishing industry severely impacts spending in the Marine Service Center (impacting user revenues and sales tax).
5. Reduced workforce participation and labor shortages in Wrangell and regionally, continue to impact the growth rate of businesses, further impacting the sales tax projection.

With the above points in mind, the Borough is estimating sales tax revenue to be in the range of \$3,600,000 and \$3,900,000. With the heightened economic uncertainty, the Borough feels this a conservative revenue benchmark. Sales tax revenue will therefore be allocated as follows:

General Fund (80% Allocation)	\$2,960,000
WPSD Local Contribution Fund (20% Allocation)	\$745,000
Total	\$3,700,000

- **ENTERPRISE FUND USER REVENUES** –In advance of FY 2026, the Borough Assembly approved the following rate increases:
 - WML&P Fund – Rate Pass (No Rate Increases)
 - Water Fund – 10 percent increase across all rates w/ immaterial exceptions
 - Port & Harbors Fund – 5 percent increase across all rates w/ immaterial exceptions

- Sewer Fund – 5.5 percent increase across all rates w/ immaterial exceptions
- Sanitation Fund – 4 percent increase across all rates with immaterial exceptions

Each of the primary user revenues assumes that consumption (i.e., underlying activity) will be no less than 3 percent of the FY 2025 estimates. Generally, to forecast the FY 2026 enterprise fund revenues, the FY 2025 estimated value was multiplied by the adopted rate increase less 2 percent for a possible reduction in demand for products and services offered by the Borough's enterprise funds.

- **INSURANCE ASSUMPTIONS:** As the renewal process timeline parallels the budget cycle, insurance figures must be projected until finalized in June. Assumptions over insurance by type are as follows. The projected insurance total for liability, property and other coverage types (excluding health) are allocated on a prorated basis using the prior year's premiums by fund and department:
 - **HEALTH COVERAGE:** Through conversations with our insurance brokers, the Borough is expected to experience a rate pass to premiums in FY 2026, meaning the Borough's health insurance premiums are estimated to stay the same compared to last fiscal year. The Borough will continue paying for 80 percent of total employee healthcare premiums. The Borough plans to offer two separate health coverage plans to employees, this includes a Premiera HRA plan, and also a Premiera Health Savings Account (HSA) plan with a 25% employer match.
 - **PROPERTY AND VEHICLES:** The City & Borough of Wrangell's total insurance premium for FY26 is \$524,373.16, reflecting a 5% increase from last year's premium of \$499,318.49. This increase accounts for rising insured property values and changes in policy structure following the merger of JIA and APEI coverage models. Notable changes include mandatory Earthquake/Flood and Cyber coverage, increased deductibles across several lines (e.g., Crime, Property, Fine Arts), higher insured values for buildings and contents, and updated automobile limits. While individual line item costs have shifted, the overall premium change remains modest given broader market conditions and added protections.
 - **LIABILITY COVERAGE:** Liability premiums have increased year over year. This increase is attributable to higher payroll costs incurred by the Borough.
- **FUEL COSTS:** Administration is estimating that the average fuel cost will be 4 percent higher compared to the prior year. The Borough is confident that a 4 percent increase is a significant enough margin to operate under and will come to the Assembly for a budget amendment if fuel prices increase drastically. The assumption is that the political climate in the energy sector will remain the same.
- **CREDIT CARD CONVENIENCE FEE:** The credit card merchant fees will be passed onto the card user when a customer is paying any taxes (property or sales tax) or utilities with a credit card.

INTRODUCTION



- **PERSONNEL ADDITIONS:** The FY 2026 Budget includes a net decrease in personnel by 3.5 FTE. The Borough workforce is strategically targeted on executing capital projects and conducting maintenance activities at a more efficient rate in hopes to realize cost savings in the long-run. Despite adverse conditions in the labor market, the Borough will come into FY 2026 with a low to no position vacancy rate and could be potentially fully staffed by the end of July. No other reductions or increases to the workforce are projected at this time.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET

FUND BALANCE SUMMARY
ALL FUNDS

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	\$ 10,409,589	\$ 7,232,662	\$ 8,935,221	\$ 8,707,030
	General Fund Restricted	11000	\$ 3,740,000	\$ 149,600	\$ -	\$ 3,889,600
	General Fund CIP	11300	\$ -	\$ 9,206,415	\$ 12,598,144	\$ (3,391,729)
	General Fund Consolidated	11000 & 11300	\$ 14,149,589	\$ 16,588,677	\$ 21,533,365	\$ 9,204,901
Debt Service Fund	Debt Service Fund	16000	\$ -	\$ 243,000	\$ 243,000	\$ -
	Permanent Fund <A>	20000	\$ 11,742,996	\$ 436,239	\$ -	\$ 12,179,235
	Nolan Center Operating Funds	21000, 21010, 21020 & 21030	\$ -	\$ 518,896	\$ 518,896	\$ -
	Nolan Center CIP Fund	21300	\$ -	\$ -	\$ -	\$ -
	Barnes Memorial Fund	21012	\$ -	\$ -	\$ -	\$ -
	Nolan Center Fund Consolidated		\$ -	\$ 518,896	\$ 518,896	\$ -
Special Revenue Funds	Sales Tax Fund	22000	\$ -	\$ 3,700,000	\$ 3,700,000	\$ -
	Parks & Recreation Operating Fund	24000, 24010, 24020 & 24030	\$ 1,512,219	\$ 648,433	\$ 648,433	\$ 1,512,219
	Parks & Recreation CIP Fund	24300	\$ -	\$ 376,939	\$ 376,939	\$ 0
	Parks & Recreation Consolidated 		\$ 1,512,219	\$ 1,025,372	\$ 1,025,371	\$ 1,512,219
	Secure Rural Schools Operating Fund	25000	\$ 1,078,912	\$ 70,000	\$ 947,750	\$ 201,162
	Secure Rural Schools CIP Fund	25300	\$ (301,050)	\$ 704,750	\$ 704,750	\$ (301,050)
	Consolidated Secure Rural Schools Fund		\$ 777,862	\$ 774,750	\$ 1,652,500	\$ (99,888)
	WPSD Contribution Fund	26000	\$ 895,268	\$ 780,000	\$ 810,000	\$ 865,268
	Transient Tax Fund	28000	\$ 133,717	\$ 86,500	\$ 124,735	\$ 95,482
	CPV Excise Tax Fund	28010	\$ 309,483	\$ 85,000	\$ 79,500	\$ 314,983
Construction Funds	Residential Construction Fund	50000	\$ 834,824	\$ 1,829,000	\$ 2,440,500	\$ 223,324
	Industrial Construction Fund	52000	\$ 404,672	\$ -	\$ 50,000	\$ 354,672
	Mill Property Development Fund *	53000	\$ 1,239,754	\$ -	\$ -	\$ 1,239,754
	Light & Power Operating Fund	70000	\$ 3,106,165	\$ 5,358,530	\$ 5,508,232	\$ 2,956,463
	Light & Power CIP Fund	70300	\$ -	\$ 57,497	\$ 257,497	\$ (200,000)
	Light & Power Consolidated		\$ 3,106,165	\$ 5,416,027	\$ 5,765,729	\$ 2,756,463
	Water Operating Fund	72000	\$ 1,632,248	\$ 1,179,656	\$ 862,091	\$ 1,949,813
	Water CIP Fund	72300	\$ -	\$ 8,805,639	\$ 8,805,639	\$ -
	Water Fund Consolidated		\$ 1,632,248	\$ 9,985,295	\$ 9,667,730	\$ 1,949,813
Enterprise Funds	Port & Harbor Fund (Parent)	74000, 74010, 74020, 74030	\$ 4,059,658	\$ 2,294,638	\$ 3,104,338	\$ 3,249,958
	Harbor CIP Fund	74300	\$ -	\$ 2,332,370	\$ 2,332,370	\$ -
	Port & Harbor Consolidated		\$ 4,059,658	\$ 4,627,008	\$ 5,436,708	\$ 3,249,958
	Wastewater Operating Fund	76000	\$ 1,557,800	\$ 876,923	\$ 773,244	\$ 1,661,480
	Wastewater CIP Fund	76300	\$ -	\$ -	\$ -	\$ -
	Wastewater Consolidated		\$ 1,557,800	\$ 876,923	\$ 773,244	\$ 1,661,480
	Sanitation Operating Fund	78000	\$ 618,389	\$ 981,464	\$ 1,317,875	\$ 281,978
	Sanitation CIP Fund	78300	\$ -	\$ -	\$ -	\$ -
	Sanitation Consolidated		\$ 618,389	\$ 981,464	\$ 1,317,875	\$ 281,978
Miscellaneous Funds	Borough Organization Fund	11110	\$ 262,497	\$ -	\$ 150,000	\$ 112,497
	Hospital Legacy Fund	11125	\$ 26,517	\$ -	\$ 26,517	\$ -
	911 Surcharge Fund	11130	\$ 61,067	\$ 48,000	\$ 55,000	\$ 54,067
	Marian Glenz Fund	28020	\$ 9,917	\$ -	\$ 5,000	\$ 4,917
	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 FY25 year-end audit adjustments
- 2) Enterprise Fund Net Position is shown net of investment in capital assets to underscore the balance that is unrestricted
- 3) Fund Balance or Net Position does not = cash. Fund Balance or Net Position net of investment in capital assets is the accumulated retained earnings since the beginning of the fund. It can also be thought as working capital for purposes of budgeting and modeling.

Tickmark Legend

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



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



FY2026 Annual Budget

GENERAL FUND



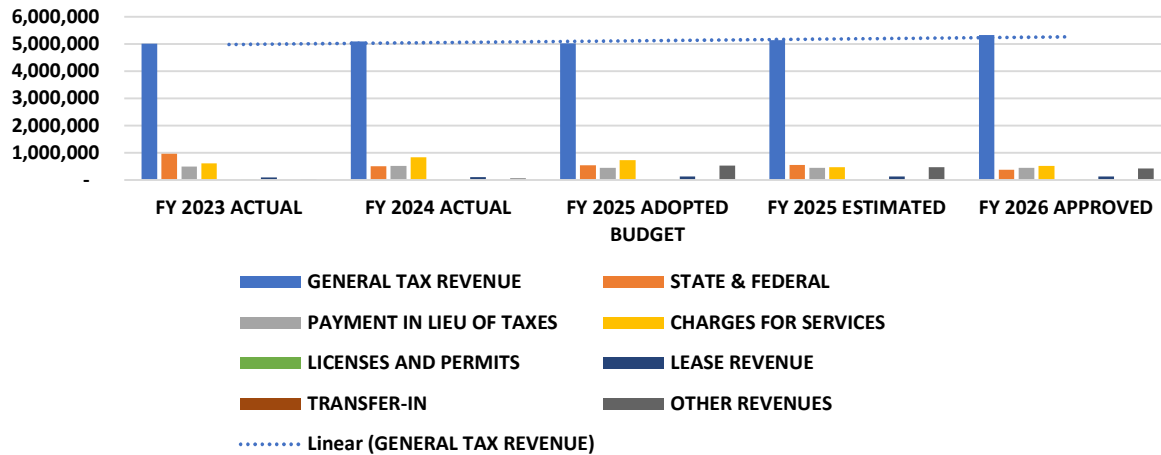
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET

GENERAL FUND OVERVIEW
GENERAL FUND REVENUE DETAIL

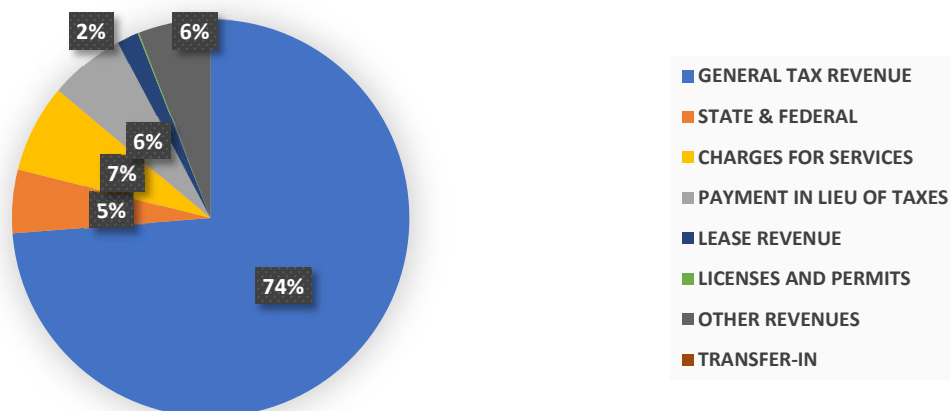
SUMMARY OF GENERAL FUND REVENUES BY TYPE

CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 ESTIMATED	FY 2026 APPROVED	% OF TOTAL REVENUE (FY 2026)
GENERAL TAX REVENUE	5,012,621	5,090,377	5,020,531	5,145,211	5,334,472	74%
STATE & FEDERAL	963,178	504,376	534,970	543,505	375,132	5%
CHARGES FOR SERVICES	607,697	830,429	726,233	472,592	518,900	7%
PAYMENT IN LIEU OF TAXES	493,042	520,852	445,000	445,000	445,000	6%
LEASE REVENUE	95,694	105,867	124,000	130,380	126,658	2%
LICENSES AND PERMITS	2,469	5,664	5,250	4,866	7,500	0%
OTHER REVENUES	24,684	60,405	529,000	475,057	425,000	6%
TRANSFER-IN	-	-	-	-	-	0%
TOTAL REVENUES	7,199,384	7,117,970	7,384,985	7,216,612	7,232,662	100%

GENERAL FUND REVENUES BY FISCAL YEAR



FY 2026 BUDGETED GENERAL FUND REVENUES BY TYPE



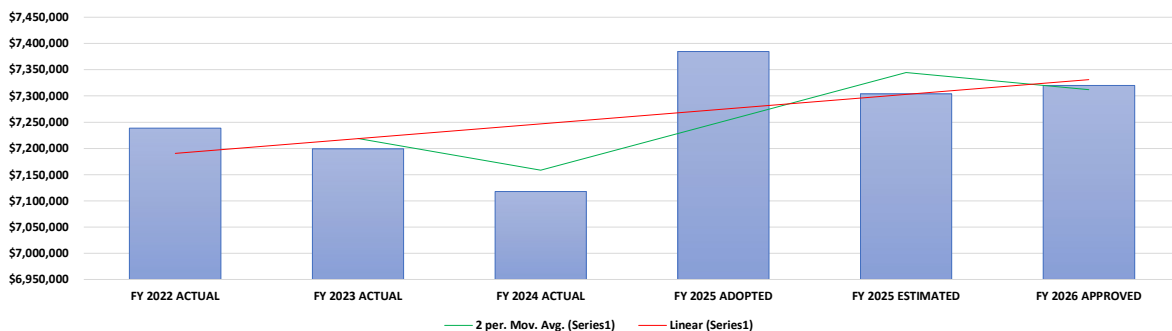
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET

GENERAL FUND OVERVIEW
GENERAL FUND REVENUE DETAIL

GENERAL FUND REVENUES

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 APPROVED	% OF TOTAL REVENUE (FY 2026)
GENERAL TAXES								
11000 000 4010	Property Taxes	\$ 1,784,255	\$ 1,760,035	\$ 2,041,410	\$ 2,105,031	\$ 2,119,830	\$ 2,364,472	32.30%
11000 000 4015	Property Tax Penalties & Interest	\$ 19,551	\$ 10,631	\$ 35,724	\$ 10,000	\$ 8,430	\$ 10,000	0.14%
11000 000 4020	Sales Taxes (80% starting in FY23)	\$ 2,901,830	\$ 3,235,591	\$ 3,012,643	\$ 2,900,000	\$ 3,016,951	\$ 2,960,000	40.44%
11000 000 4025	Sales Tax Penalties & Interest (80% Starting in FY23)	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
11000 000 4125	Marijuana Tax Revenue	\$ 6,987	\$ 6,364	\$ 600	\$ 5,000	\$ -	\$ -	0.00%
11000 000 4126	Marijuana Tax Penalty & Interest	\$ 763	\$ -	\$ -	\$ 500	\$ -	\$ -	0.00%
	TOTAL	\$ 4,713,586	\$ 5,012,621	\$ 5,090,377	\$ 5,020,531	\$ 5,145,211	\$ 5,334,472	72.87%
STATE & FEDERAL REVENUE								
11000 000 4101	PERS On-behalf Revenue	\$ 191,681	\$ 66,118	\$ 79,198	\$ 70,000	\$ 72,658	\$ 70,000	0.96%
11000 000 4110	Municipal Assistance Revenue	\$ 385,234	\$ 424,620	\$ 401,928	\$ 365,000	\$ 399,611	\$ 276,000	3.77%
11000 000 4120	Liquor Tax Share Revenue	\$ 17,700	\$ 6,700	\$ 12,000	\$ 5,000	\$ 15,750	\$ 7,000	0.10%
11000 000 4596	ARPA Grant Revenue (GF Portion)	\$ -	\$ 242,992	\$ -	\$ -	\$ -	\$ -	0.00%
11000 000 4590	State Grant Revenue	\$ -	\$ 222,749	\$ 8,250	\$ 7,000	\$ 55,486	\$ -	0.00%
11000 000 4599	Federal Grant Revenue	\$ -	\$ -	\$ 3,000	\$ 87,970	\$ -	\$ 22,132	0.30%
	TOTAL	\$ 594,614	\$ 963,178	\$ 504,376	\$ 534,970	\$ 543,505	\$ 375,132	4.82%
CHARGES FOR SERVICES								
11000 000 4320	Jail Contract Revenue	\$ 464,969	\$ 425,875	\$ 663,091	\$ 567,833	\$ 343,066	\$ 375,000	5.12%
11000 000 4325	Court Rent Revenue	\$ 61,231	\$ 61,231	\$ 56,031	\$ 62,400	\$ 45,500	\$ 62,400	0.85%
11000 026 4330	Cemetery Services	\$ 1,025	\$ 7,887	\$ 3,830	\$ 3,000	\$ 1,808	\$ 3,000	0.04%
11000 026 4335	Cemetery Plot Sales	\$ 780	\$ 839	\$ 1,511	\$ 500	\$ 838	\$ 500	0.01%
11000 000 4380	Surplus & Material Sales	\$ 6,827	\$ 569	\$ 5,534	\$ 500	\$ 500	\$ 500	0.01%
11000 000 4385	Public Works Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
11000 000 4402	Police Services	\$ 2,850	\$ 2,212	\$ 2,478	\$ 2,000	\$ 5,880	\$ 2,500	0.03%
11000 000 4403	DMV Services	\$ 102,783	\$ 109,085	\$ 97,956	\$ 90,000	\$ 75,000	\$ 75,000	1.02%
	TOTAL	\$ 640,464	\$ 607,697	\$ 830,429	\$ 726,233	\$ 472,592	\$ 518,900	7.09%
PAYMENT IN LIEU OF TAXES								
11000 000 4030	Payment in Lieu of Taxes	\$ 895,046	\$ 493,042	\$ 520,852	\$ 445,000	\$ 445,000	\$ 445,000	6.08%
	TOTAL	\$ 895,046	\$ 493,042	\$ 520,852	\$ 445,000	\$ 445,000	\$ 445,000	6.08%
LEASE REVENUE								
11000 000 4370	Tideland Lease Revenue	\$ 40,462	\$ 41,670	\$ 50,080	\$ 74,000	\$ 76,658	\$ 76,658	1.05%
11000 000 5551	Lease Interest Income	\$ 51,355	\$ 54,024	\$ 55,787	\$ 50,000	\$ 53,722	\$ 50,000	0.68%
	TOTAL	\$ 91,817	\$ 95,694	\$ 105,867	\$ 124,000	\$ 130,380	\$ 126,658	1.73%
LICENSES & PERMITS								
11000 000 4360	Building Permits	\$ 1,700	\$ 1,400	\$ 3,200	\$ 2,500	\$ 1,875	\$ 5,000	0.07%
11000 000 4365	Planning & Zoning Permit Revenue	\$ 7,227	\$ 700	\$ 1,500	\$ 1,750	\$ 2,625	\$ 2,000	0.03%
11000 000 4405	Dog Licenses	\$ 554	\$ 369	\$ 964	\$ 1,000	\$ 366	\$ 500	0.01%
	TOTAL	\$ 9,481	\$ 2,469	\$ 5,664	\$ 5,250	\$ 4,866	\$ 7,500	0.10%
MISCELLANEOUS REVENUES								
11000 000 4401	Fines & Forfeitures	\$ 10,019	\$ 14,668	\$ 11,894	\$ 10,000	\$ 11,408	\$ 15,000	0.20%
11000 000 4550	Interest Income (all general fund combined)	\$ -	\$ -	\$ -	\$ 500,000	\$ 450,000	\$ 400,000	5.46%
11000 000 4600	Miscellaneous Revenues	\$ 276,327	\$ 2,148	\$ 48,511	\$ 10,000	\$ 6,735	\$ 10,000	0.14%
11000 000 4602	Miscellaneous Reimbursement	\$ 1,688	\$ -	\$ -	\$ -	\$ 6,914	\$ -	0.00%
11000 000 4604	Miscellaneous Library Revenues	\$ 7	\$ 21	\$ -	\$ 2,500	\$ -	\$ -	0.00%
11000 000 4690	Donations	\$ 5,840	\$ 7,847	\$ -	\$ 6,500	\$ -	\$ -	0.00%
11000 000 4699	Credit Card Surcharge Revenue	\$ -	\$ -	\$ -	\$ -	\$ 87,500	\$ 87,500	1.20%
	TOTAL	\$ 293,881	\$ 24,684	\$ 60,405	\$ 529,000	\$ 562,557	\$ 512,500	7.00%
TRANSFERS-IN FROM OTHER FUNDS								
11000 000 4920	Transfer from Permanent Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
11000 000 4922	Transfer from Sales Tax-Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
11000 000 4925	Transfer from SRS-Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL GENERAL FUND REVENUES		\$ 7,238,888	\$ 7,199,384	\$ 7,117,970	\$ 7,384,985	\$ 7,304,112	\$ 7,320,162	100%

GENERAL FUND REVENUES BY FISCAL YEAR





FY2026 Annual Budget
GENERAL FUND

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET

GENERAL FUND OVERVIEW
GENERAL FUND APPROPRIATIONS FY 2026

GENERAL FUND APPROPRIATIONS	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026	% OF TOTAL APPROPRIATIONS	INCREASE (DECREASE) FROM FY 2026	
	ACTUAL	ACTUAL	APPROVED	ESTIMATED	REQUESTED	APPROVED		(DECREASE) FROM FY 2026	(INCREASE) FROM FY 2026
001 Administration	\$ 475,440	\$ 389,415	\$ 462,848	\$ 464,169	\$ 491,324	\$ 487,980	8%	\$ 25,132	5%
002 Clerk	\$ 275,542	\$ 271,170	\$ 231,148	\$ 232,695	\$ 235,788	\$ 228,816	4%	\$ (2,332)	-1%
003 Finance	\$ 913,683	\$ 1,139,090	\$ 739,094	\$ 744,219	\$ 832,025	\$ 723,577	12%	\$ (15,517)	-2%
012 Fire	\$ 331,286	\$ 1,148,559	\$ 354,275	\$ 351,431	\$ 514,145	\$ 379,705	6%	\$ 25,431	7%
013 Police	\$ 1,244,630	\$ 1,306,562	\$ 1,168,380	\$ 1,260,849	\$ 1,107,827	\$ 1,079,377	19%	\$ (89,002)	-8%
014 Corrections & Dispatch	\$ 485,360	\$ 516,537	\$ 466,843	\$ 491,103	\$ 488,902	\$ 478,375	7%	\$ 11,532	2%
015 Public Safety Building	\$ 146,390	\$ 177,592	\$ 222,806	\$ 202,802	\$ 261,785	\$ 234,857	4%	\$ 12,051	5%
021 Public Works	\$ 463,528	\$ 481,704	\$ 551,343	\$ 850,396	\$ 576,424	\$ 499,924	9%	\$ (51,419)	-9%
022 PW Garage	\$ 263,266	\$ 258,686	\$ 109,616	\$ 129,782	\$ 141,498	\$ 123,998	2%	\$ 14,382	13%
024 PW Streets	\$ 481,977	\$ 435,044	\$ 635,488	\$ 470,977	\$ 867,275	\$ 572,275	10%	\$ (63,213)	-10%
026 Cemetery	\$ 5,584	\$ 3,068	\$ 6,088	\$ 3,981	\$ 6,352	\$ 6,352	0%	\$ 265	4%
029 Facilities Maintenance	\$ 258,682	\$ (96,230)	\$ 116,536	\$ 111,475	\$ 126,834	\$ 55,833	2%	\$ (60,702)	-52%
030 Capital Projects	\$ -	\$ -	\$ 511,267	\$ 425,091	\$ 396,762	\$ 392,252	8%	\$ (119,015)	-23%
032 Economic Development/Planning	\$ 250,019	\$ 249,134	\$ 375,446	\$ 323,183	\$ 297,917	\$ 294,917	6%	\$ (80,529)	-21%
033 Community Service Organizations	\$ 50,000	\$ 43,045	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%
034 Library	\$ 251,332	\$ 255,790	\$ 279,008	\$ 246,763	\$ 293,351	\$ 293,351	4%	\$ 14,343	5%
TOTAL EXPENDITURES	\$ 5,896,717	\$ 6,579,166	\$ 6,230,185	\$ 6,308,916	\$ 6,638,209	\$ 5,851,590	100%	\$ (378,595)	-6%

GENERAL FUND TRANSFERS-OUT

Transfer to Nolan Center (8921)	\$ 197,259	\$ 243,923	\$ 249,440	\$ 226,744	\$ 271,888	\$ 270,088
Transfer to Parks & Recreation (8924)	\$ 283,736	\$ 640,475	\$ 554,489	\$ 496,516	\$ 443,465	\$ 447,245
Transfer to WPSD	\$ -	\$ -	\$ -	\$ -	\$ 622,132	\$ 622,132
Transfer to Capital Project Funds (8990) <A>	\$ 306,453	\$ 623,237	\$ 1,545,161	\$ 100,754	\$ 2,809,800	\$ 1,744,900
11000 000 8990 Transfer to GF CIP	\$ 306,453	\$ 130,840	\$ 1,545,161	\$ 67,718	\$ 1,404,900	\$ 1,744,900
11000 125 8990 Transfer to NC CIP	\$ -	\$ 115,548	\$ -	\$ -	\$ -	\$ -
11000 140 8990 Transfer to P&R CIP	\$ -	\$ 376,850	\$ -	\$ 38,016	\$ 1,404,900	\$ -
Transfer to ERF Fund for Mill Purchase (8953)	\$ 1,159,043	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers Out	\$ 1,946,492	\$ 1,507,635	\$ 2,349,090	\$ 824,014	\$ 4,147,285	\$ 3,084,365

Net Revenue Over (Under) Expenditures Before Transfers-out to NC/P&R/Capital Projects	\$ 1,342,171	\$ 620,218	\$ 887,785	\$ 1,076,069	\$ 578,403	\$ 1,381,072
Net Revenue Over (Under) Expenditures Before Capital Projects	\$ 861,175	\$ (264,180)	\$ 83,856	\$ 352,809	\$ (136,950)	\$ 663,739
Net Revenue Over (Under) Expenditures After Capital Projects	\$ 554,722	\$ (887,417)	\$ (1,461,305)	\$ 252,054	\$ (2,946,750)	\$ (1,081,161)
Estimated Beginning Fund Balance	\$ 8,589,393	\$ 9,144,115	\$ 10,157,535	\$ 10,157,535	\$ 10,409,589	\$ 10,409,589
Estimated Ending Fund Balance	\$ 9,144,115	\$ 10,157,535	\$ 8,696,230	\$ 10,409,589	\$ 7,462,839	\$ 8,706,296

Tickmark Legend

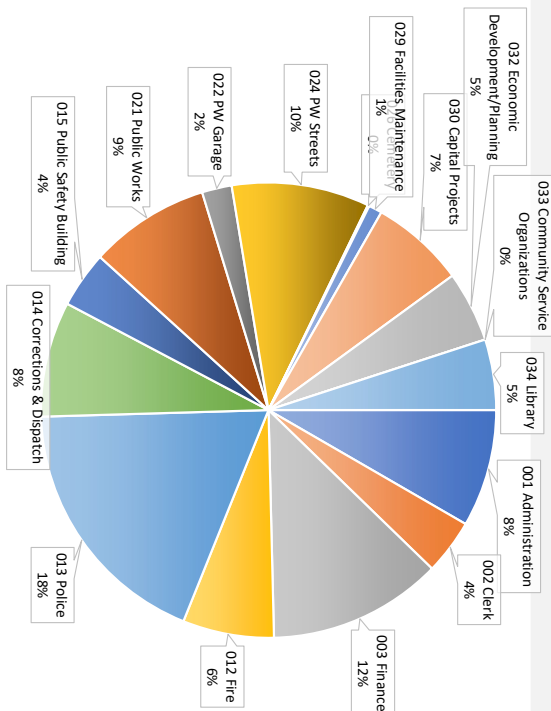
<A> - A detail of capital projects is listed after the General Fund Operating Budgets. The amount in FY 2026 agrees to the sum of CIP appropriations in funds 11300, 21300, 24300, and 25300, without exception
 - Estimated Fund Balance is at the consolidated level and therefore includes the General Fund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

GENERAL FUND SUMMARY & SUBSIDIZATION

GENERAL FUND SUMMARY

General Fund Revenues	\$ 7,320,162
General Fund Expenses	\$ 5,851,590
Operating Surplus (Deficit)	\$ 1,468,572
Operating Margin as a % of Revenues	20.06%
Less:	
Transfer to P&R	\$ 447,245
Transfer to Nolan Center	\$ 270,088
Transfer to WPSD	\$ 622,132
Operating Surplus (Deficit) after funding NC, P&R, and WPSD	\$ 129,107
Less: Transfers Out to Capital Projects	\$ 1,744,900
General Fund Surplus (Deficit) after Transfers Out and Projects	\$ (1,615,793)

GENERAL FUND APPROPRIATIONS BY DEPARTMENT



GENERAL FUND SUBSIDIZATION OF NOLAN CENTER AND P&R

<i>For Operations</i>	
Nolan Center	\$ 270,088
Parks & Recreation	\$ 447,245
Total	\$ 717,333
<i>For Capital Projects</i>	
Nolan Center	\$ -
Parks & Recreation	\$ -
Total	\$ -
Total Support from General Fund	\$ 717,333

TOTAL EXPENDITURES BY FUND

	\$7,000,000
	\$6,000,000
	\$5,000,000
	\$4,000,000
	\$3,000,000
	\$2,000,000
	\$1,000,000
	\$-
General Fund	\$5,851,590
Nolan Center	\$519,088
Parks & Recreation	\$648,433

FY2026 Annual Budget

GENERAL FUND



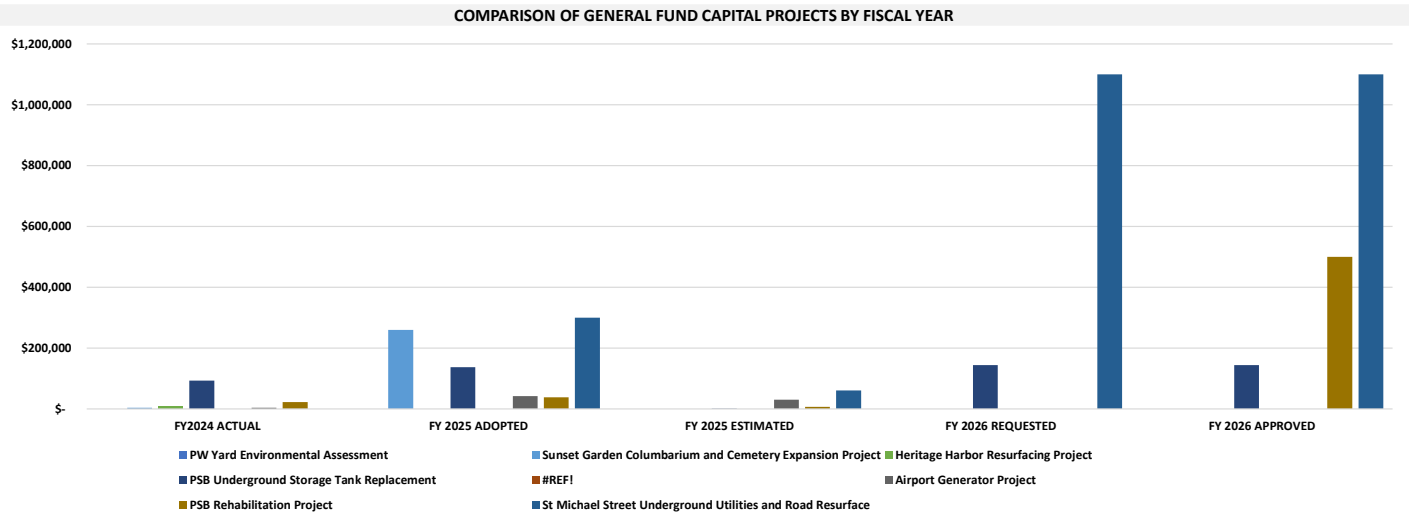
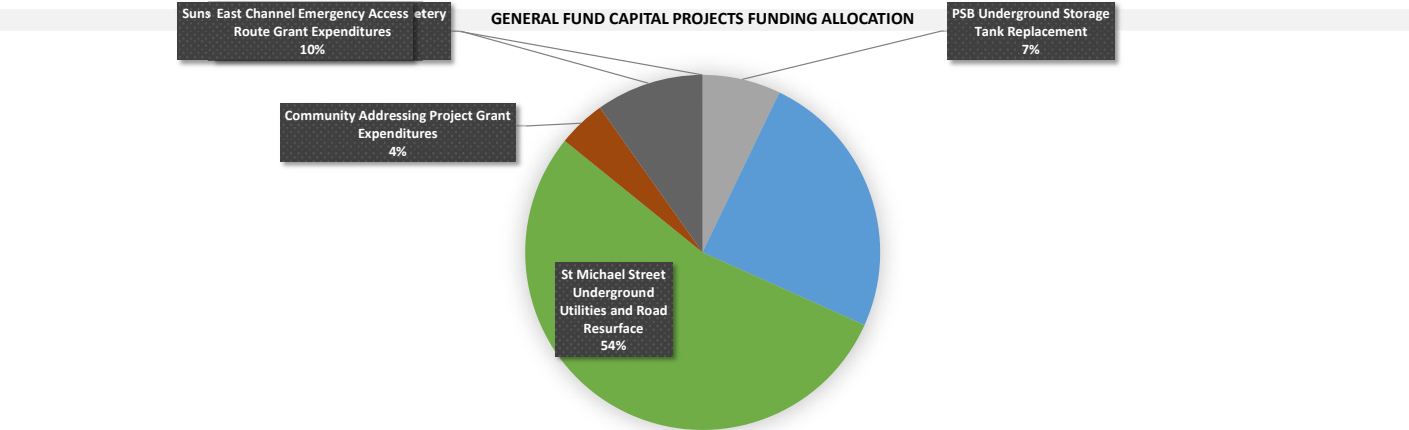
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund # 11300 (GF CIP Consolidated)

GENERAL FUND
ALL DEPARTMENTS
GENERAL FUND CIP FUND

GENERAL CAPITAL PROJECTS FUND TRANSFERS-IN		FY2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	% OF REVENUE BY SOURCE
11300 000 4910 00 00000	Transfer from General Fund	\$ 135,289	\$ 1,545,161	\$ 67,718	\$ 1,744,900	\$ 1,744,900	19%
11300 000 4999 11 00000	CDBG MS Roof Replacement Project	\$ -	\$ 694,339	\$ -	\$ -	\$ -	0%
11300 000 4999 43 11911	Community Addressing Project Grant Revenue	\$ -	\$ -	\$ -	\$ 87,970	\$ 87,970	1%
11300 000 4999 11 11021	East Channel Emergency Access Route Grant Revenue	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	2%
11300 000 4999 XX 11022	Wrangell Schools Renovation Grant Revenue	\$ -	\$ -	\$ -	\$ 7,173,545	\$ 7,173,545	78%
TOTAL REVENUES & TRANSFERS-IN		\$ 135,289	\$ 2,239,500	\$ 67,718	\$ 9,206,415	\$ 9,206,415	100%

GENERAL FUND CAPITAL PROJECT APPROPRIATIONS		FY2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	% OF GF CIP APPROPRIATIONS
11300 000 9999 00 11005	PW Yard Environmental Assessment	\$ 530	\$ -	\$ -	\$ -	\$ -	0%
11300 000 9999 00 11012	Sunset Garden Columbarium and Cemetery Expansion Project	\$ 3,930	\$ 260,000	\$ -	\$ -	\$ -	0%
11300 000 9999 00 11013	Heritage Harbor Resurfacing Project	\$ 9,448	\$ -	\$ -	\$ -	\$ -	0%
11300 000 9999 00 11014	PSB Underground Storage Tank Replacement	\$ 93,543	\$ 138,000	\$ 2,034	\$ 144,900	\$ 144,900	8%
11300 000 9999 00 11016	Airport Generator Project	\$ 4,324	\$ 43,000	\$ 30,753	\$ -	\$ -	0%
11300 000 9999 00 11017	PSB Rehabilitation Project	\$ 23,514	\$ 38,000	\$ 7,238	\$ -	\$ 500,000	29%
11300 000 9999 00 11018	St Michael Street Underground Utilities and Road Resurface	\$ -	\$ 300,000	\$ 60,729	\$ 1,100,000	\$ 1,100,000	63%
11300 000 9999 00 11019	MS Roof Replacement Project	\$ -	\$ 1,460,500	\$ -	\$ -	\$ -	0%
11300 000 9999 43 11911	Community Addressing Project Grant Expenditures	\$ -	\$ -	\$ -	\$ 87,970	\$ 87,970	0%
11300 000 9999 11 11021	East Channel Emergency Access Route Grant Expenditures	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	0%
11300 000 9999 XX 11022	Wrangell Schools Renovation Grant Expenditures	\$ -	\$ -	\$ -	\$ 7,173,545	\$ 7,173,545	0%
11300 000 9999 00 11022	Wrangell Schools Renovation Local Expenditures	\$ -	\$ -	\$ -	\$ 3,891,729	\$ 3,891,729	0%
TOTAL PROJECT EXPENDITURES		\$ 135,289	\$ 2,239,500	\$ 100,754	\$ 12,598,144	\$ 13,098,144	100%

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



GENERAL FUND | ADMINISTRATION DEPARTMENT**Purpose**

The Administration Department provides leadership, policy implementation, and oversight for all municipal operations. It ensures the efficient and effective delivery of public services, financial stability, and strategic planning to support the long-term success of the community. The department works closely with the Borough Assembly, residents, and stakeholders to advance Wrangell's economic development, infrastructure, and quality of life.

Key Accomplishments

SECURED OR PENDING FUNDING: Over \$52M in federal and state funding for critical infrastructure projects, including:

- \$25M Wrangell Harbor Basin (USDOT RAISE Grant)
- \$10M Wastewater Treatment Plant (CDS Murkowski)
- \$6.48M Wrangell Schools Major Maintenance (SoA DEED)
- \$5M Dam Safety Improvements (SoA DL Grant)
- \$2.5M East Channel Emergency Access Road (CDS Murkowski)
- \$2.44M Public Safety Building Rehabilitation (CDS Murkowski)
- Additional Grants & Appropriations: Emergency Operations Plan, Cybersecurity Plan, Heavy Equipment Acquisition, and Planning Funds.

PUBLIC SAFETY ENHANCEMENTS:

- Developed a new Emergency Operations Plan to improve disaster preparedness and response.
- Expanded Nixle subscribership, improving public communication during emergencies.
- Procured critical Search and Rescue (SAR) equipment and upgraded emergency communication devices to enhance response capabilities.

MAJOR INFRASTRUCTURE & FINANCIAL STRATEGY:

- Successfully executed a \$24M funding package for the Borough's Wrangell Water Treatment Plant.
- Secured voter approval for \$3M in PSB Building Bonds and continued investments in \$3.5M School GO Bonds.
- Continued oversight of over 35 projects valued at more than \$75M, ensuring strategic implementation and fiscal responsibility.

ORGANIZATIONAL LEADERSHIP & OPERATIONS:

- Negotiated new Collective Bargaining Agreement, Assessor Contract, and Legal Services Contract, balancing competitive wages with financial stability.

FY2026 Annual Budget

GENERAL FUND



- Recruited and onboarded key leadership positions, including Finance Director, Fire Chief, Police Chief, Borough Controller, and Nolan Center Director.
- Improved operational efficiency and maintenance, delivering projects such as Harbor Roof Replacement, Pool Siding Replacement, City Park Pavilion Upgrades, and City Facility Repairs.

STRATEGIC PLANNING & PARTNERSHIPS:

- Strengthened advocacy efforts, securing key state and federal lobbying wins.
- Conducted rate analysis on all enterprise funds to ensure long-term sustainability and asset recapitalization.
- Expanded and reinforced strategic partnerships to support economic and infrastructure development.

Level of Service & Budget Impact

- **CORE SERVICES MAINTAINED:** Continued oversight of municipal operations, financial management, and policy development to ensure Wrangell operates efficiently within available resources.
- **GRANT AND FUNDING MANAGEMENT:** Proactive approach in securing external funding to minimize the burden on local taxpayers while advancing key capital projects.
- **PERSONNEL AND OPERATIONAL ADJUSTMENTS:** Strategic allocation of resources to maintain a high level of service while adapting to changing economic conditions and intergovernmental disruptions (i.e., Federal).

Department Goals

- **Advance Public Safety Building Renovations:** Secure additional funding and execute phased renovations to modernize emergency services infrastructure, ensuring long-term functionality and operational efficiency.
- **Implement Long-Term Municipal Financial Planning:** Strengthen fiscal sustainability by refining budget forecasting, optimizing investment strategies, and enhancing revenue diversification efforts.
- **Enhance Public Engagement and Transparency:** Expand community outreach initiatives through digital platforms, town halls, and interactive tools to improve public awareness, feedback, and collaboration in municipal decision-making.
- **Reignite the Timber Industry in Wrangell:** Work with the Trust Land Office and key stakeholders to revitalize Wrangell's timber sector, focusing on sustainable harvesting, value-added processing, and workforce development.

- **Secure a Path Forward for the Barge Service Yard:** Formalize land use agreements and infrastructure planning to support the long-term viability and operational needs of Wrangell's marine transportation hub.
- **Execute McKinnon Road Resurfacing and Utilities Upgrade:** Oversee design, permitting, and construction of roadway improvements, ensuring enhanced safety, drainage, and long-term serviceability for residents and businesses.
- **Expand Employee Training and Professional Development:** Establish structured pathways for municipal staff to access leadership training, certifications, and skill-building opportunities, fostering a high-performing and resilient workforce.
- **Secure a Data Center in Wrangell:** Develop partnerships to attract investment in a local data center, leveraging Wrangell's energy capacity and strategic location to support digital infrastructure growth and economic diversification.
- **Strengthen Childcare and Early Education Support:** Finalize and implement an MOU with WCA and Tlingit & Haida to expand childcare and early head start programs, addressing workforce needs and improving family services.
- **Strengthen Strategic Partnerships for Economic and Infrastructure Development:** Continue collaborating with state, federal, and private-sector partners to advance critical infrastructure investments, enhance economic resilience, and secure long-term prosperity for Wrangell.

FY2026 Annual Budget

GENERAL FUND



Personnel

Mason Villarma Borough Manager

FY 2024: 1.0 FTE FY 2025: 1.0 FTE FY 2026: 1.0 FTE

Performance Metrics

- State and federal funding outlooks: Uncertainty in grant funding and potential shifts in regulatory requirements could impact future projects.
- Workforce development challenges: The need for skilled labor in key industries, necessitating investment in vocational training and education partnerships.
- Infrastructure sustainability: Long-term planning for water, wastewater, and energy infrastructure to support economic growth and community needs.
- Climate and environmental considerations: Preparing for impacts on infrastructure, fisheries, and resource management due to changing environmental conditions.

Trends & Future Challenges

- Grant funding secured: Track annual external funding awarded for infrastructure and community development.
- Operational efficiency: Monitor budget adherence and cost savings achieved through strategic initiatives.
- Economic development impact: Measure progress in business investment, workforce training programs, and industry growth.
- Public engagement: Assess effectiveness of communication and outreach efforts through resident feedback and participation levels.

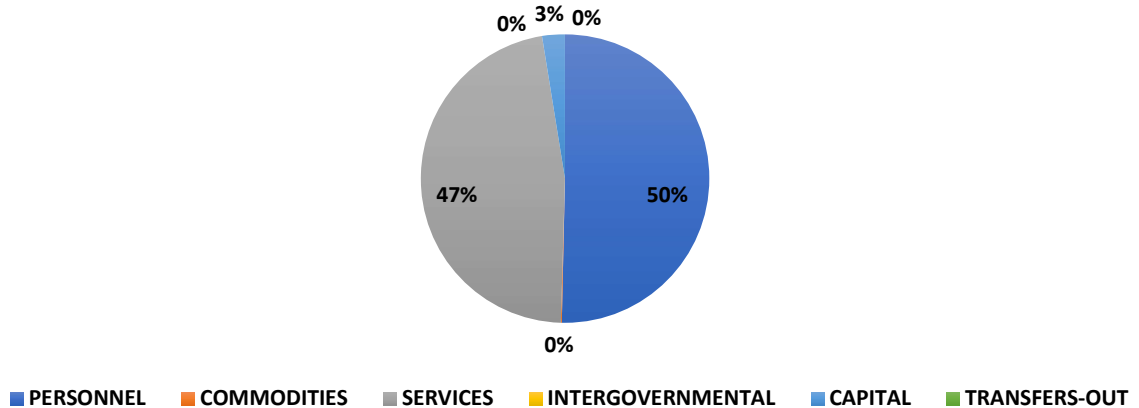
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #001

GENERAL FUND
ADMINISTRATION
SUMMARY OF EXPENDITURES

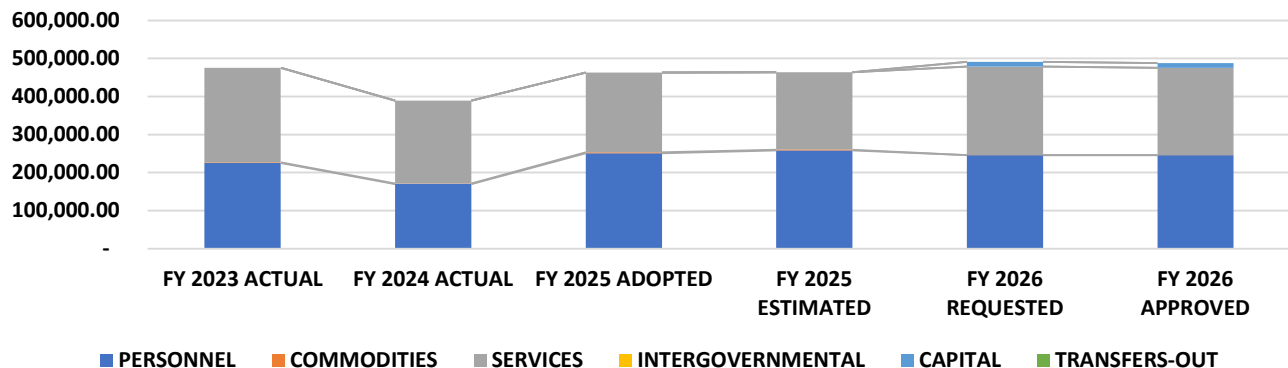
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
PERSONNEL	224,819	170,370	251,241	258,604	245,712	245,712
COMMODITIES	2,172	1,272	2,000	1,988	500	500
SERVICES	248,449	217,773	209,607	203,577	232,612	229,268
INTERGOVERNMENTAL	-	-	-	-	-	-
CAPITAL	-	-	-	-	12,500	12,500
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	475,440	389,415	462,848	464,169	491,324	487,980

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES



ADMINISTRATIVE EXPENDITURES BY FISCAL YEAR



FY2026 Annual Budget

GENERAL FUND



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #001

GENERAL FUND
ADMINISTRATION DEPARTMENT
DETAIL OF EXPENDITURES

ADMINISTRATION GENERAL FUND EXPENSES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
11000 001 6001	Salaries & Wages	\$ 134,181	\$ 121,204	\$ 163,600	\$ 163,600	\$ 169,600	\$ 169,600
11000 001 6002	Temporary Wages	\$ -	\$ 1,700	\$ 10,000	\$ 5,475	\$ -	\$ -
11000 001 6100	Employer Costs	\$ 74,917	\$ 40,264	\$ 57,641	\$ 72,913	\$ 59,517	\$ 59,517
11000 001 7001	Materials & Supplies	\$ 2,172	\$ 1,272	\$ 2,000	\$ 1,988	\$ 500	\$ 500
11000 001 7502	Phone/Internet	\$ 1,089	\$ 687	\$ 705	\$ 881	\$ 705	\$ 705
11000 001 7503	Information Technology	\$ 3,890	\$ 3,668	\$ 4,000	\$ 4,125	\$ 3,300	\$ 3,300
11000 001 7505	Travel, Training, and Professional Development	\$ 12,373	\$ 4,638	\$ 10,000	\$ 13,748	\$ 13,595	\$ 13,595
11000 001 7507	Memberships & Dues	\$ 1,807	\$ 1,427	\$ 1,200	\$ 625	\$ 3,469	\$ 3,469
11000 001 7508	Insurance	\$ 29,273	\$ 31,033	\$ 14,402	\$ 14,402	\$ 32,438	\$ 29,094
11000 001 7519	Professional Services Contractual	\$ 4,741	\$ 5,416	\$ 5,500	\$ 8,959	\$ 4,500	\$ 4,500
11000 001 7520	Attorney, Retainer	\$ 134,725	\$ 91,735	\$ 125,000	\$ 114,022	\$ 105,800	\$ 105,800
11000 001 7530	Lobbying	\$ 72,667	\$ 74,650	\$ 58,800	\$ 60,563	\$ 77,400	\$ 77,400
11000 001 7576	Contingency	\$ 257	\$ 9,157	\$ -	\$ -	\$ 5,000	\$ 5,000
11000 001 7580	Recruitment and Employee Retention	\$ 3,349	\$ 2,564	\$ 10,000	\$ 2,867	\$ 3,000	\$ 3,000
11000 001 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ 12,500
TOTAL ADMINISTRATION EXPENSES		\$ 475,440	\$ 389,415	\$ 462,848	\$ 464,169	\$ 491,324	\$ 487,980

JUSTIFICATION & EXPLANATION ADMINISTRATIVE DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION	
6001	SALARIES & WAGES	
	BOROUGH MANAGER SALARY	\$ 166,000
	BOROUGH MANAGER VEHICLE STIPEND	\$ 3,600
	TOTAL	\$ 169,600
6100	EMPLOYER COSTS	
	FICA, SBS AND MEDICARE (7.58%)	\$ 12,856
	STATE OF ALASKA PERS (22%)	\$ 37,312
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 9,349
	TOTAL	\$ 59,517
6XXX	CARES ACT OFF-SET - ALL PAYROLL COSTS ELIGIBLE FOR REIMBURSEMENT THROUGH CARES ACT RELIEF 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. CHRISTMAS 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 ACTIVITIES OR EVENTS	
7580	RECRUITMENT & EMPLOYEE RETENTION - EXPENSES INCURRED RELATED TO RECRUITMENT & HIRING EFFORTS	
70XX	CARES ACT OFF-SET (NON PAYROLL EXPENDITURES) - NON-PAYROLL EXPENSES ELIGIBLE 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 is a key appointed position responsible for various administrative, statutory, and executive tasks. Duties include maintaining City and Borough Codes, managing permanent public records and archives, documenting government activities, and supporting Assembly proceedings. The Clerk oversees Borough elections and serves as acting Borough Manager when needed. The role requires expertise in record management, compliance with statutory responsibilities, and the ability to organize official processes.

Key Accomplishments

- Assisted with the Borough Manager transition.
- Created new ways to make the Borough local election more efficient and convenient for voters while not compromising on security.
- Obtained the prestigious Clerk of the Year Award for the Alaska Association of Municipal Clerks.
- Reached the education goal of achieving the Education PLUS requirements that allow Clerks who have obtained their Master Municipal Clerk designation to reach for higher education goals! Will continue to participate in this program to aim for higher successes.

Level of Service & Budget Impact

- Providing executive level service to the Borough Assembly, staff and community members.

Department Goals

- Succeeding as the Alaska Association of Municipal Clerks President for CY 2026.
- Working on the Laserfiche Records repository and introducing other departments to the program.

Personnel

Kim Lane

Borough Clerk

FY 2024: 1.0 FTE

FY 2025: 1.0 FTE

FY 2026: 1.0 FTE

FY2026 Annual Budget

GENERAL FUND



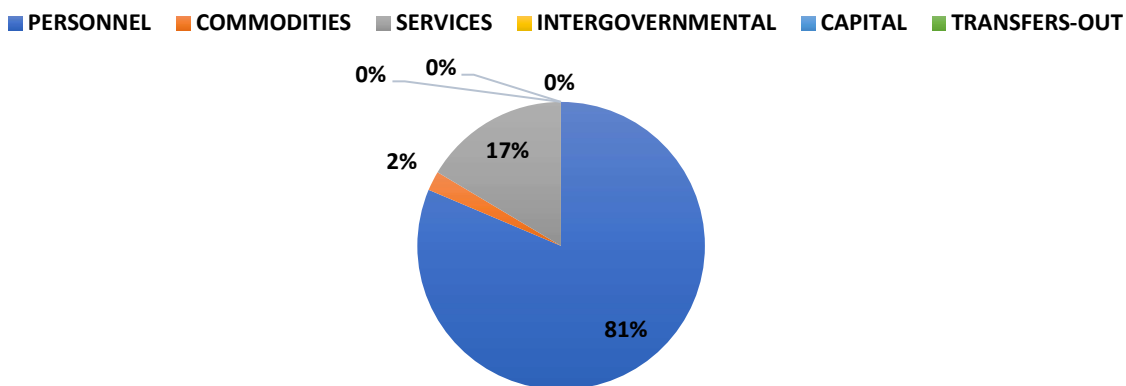
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #002

GENERAL FUND
CLERK AND ASSEMBLY
SUMMARY OF EXPENDITURES

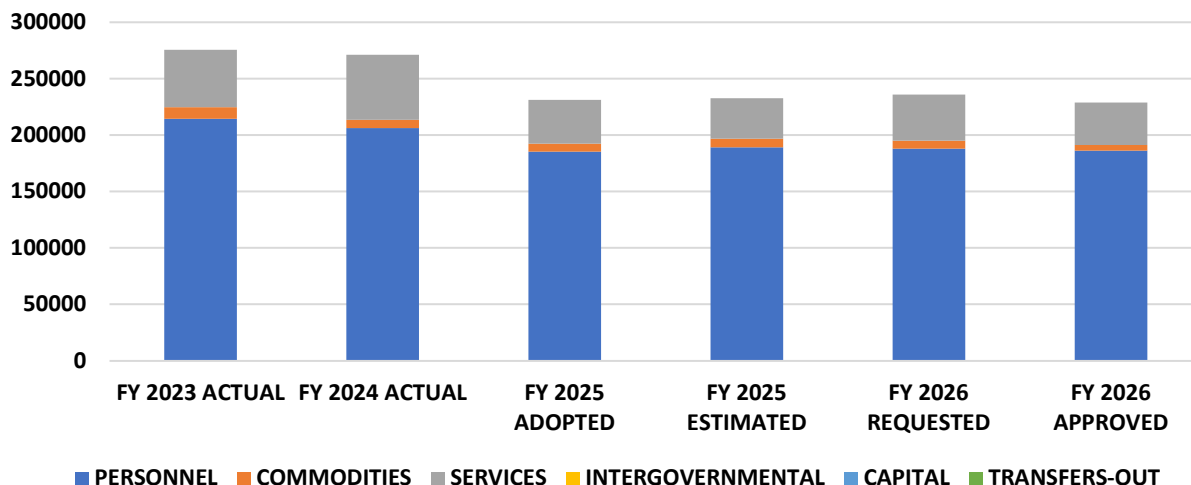
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
PERSONNEL	214,494	206,202	185,245	189,176	187,995	186,180
COMMODITIES	10,305	7,255	7,000	7,439	7,000	5,000
SERVICES	50,743	57,713	38,903	36,081	40,793	37,636
INTERGOVERNMENTAL	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	275,542	271,170	231,148	232,695	235,788	228,816

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES



CLERK & ASSEMBLY EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #002

GENERAL FUND
CLERK AND ASSEMBLY
DETAIL OF EXPENDITURES

ASSEMBLY & CLERK GENERAL FUND EXPENDITURES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
11000 002 6001	Salaries & Wages	\$ 118,875	129,515	\$ 110,029	\$ 110,266	\$ 111,180	\$ 111,180
11000 002 6002	Temporary Wages (Election Workers)	\$ 1,160	325	\$ 1,394	\$ 1,390	\$ 1,394	\$ 1,394
11000 002 6005	Overtime	\$ 215	305	\$ 960	\$ 241	\$ 542	\$ 542
11000 002 6100	Employer Costs	\$ 69,287	65,931	\$ 60,862	\$ 62,397	\$ 61,485	\$ 62,879
11000 002 7001	Materials & Supplies (Election Exp)	\$ 10,305	7,255	\$ 7,000	\$ 7,439	\$ 7,000	\$ 5,000
11000 002 7502	Phone/Internet	\$ 998	1,032	\$ 1,100	\$ 1,063	\$ 1,062	\$ 705
11000 002 7503	Information Technology	\$ 16,470	18,588	\$ 9,333	\$ 12,465	\$ 11,433	\$ 9,333
11000 002 7505	Travel, Training, and Professional Development	\$ 24,957	10,126	\$ 12,000	\$ 14,882	\$ 13,395	\$ 10,185
11000 002 7506	Publications & Advertising	\$ 23,099	29,674	\$ 19,120	\$ 12,848	\$ 19,120	\$ 19,120
11000 002 7507	Memberships & Dues	\$ 5,923	5,671	\$ 5,800	\$ 6,864	\$ 5,628	\$ 5,178
11000 002 7571	Recording fees	\$ 660	257	\$ 300	\$ 169	\$ 300	\$ 300
11000 002 7572	Records preservation	\$ -	-	\$ 250	\$ -	\$ 250	\$ -
11000 002 7574	Municipal Code Republishing	\$ 3,594	2,491	\$ 3,000	\$ 2,673	\$ 3,000	\$ 3,000
11000 002 7900	Capital Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -
TOTAL ASSEMBLY & CLERK EXPENDITURES		\$ 275,542	\$ 271,170	\$ 231,148	\$ 232,695	\$ 235,788	\$ 228,816

JUSTIFICATION & EXPLANATION
CLERK/ASSEMBLY DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION
6001	SALARIES & WAGES
	Borough Clerk Regular Wages \$ 108,180
	Borough Clerk Vehicle Stipend \$ 3,000
	TOTAL \$ 111,180
6002	TEMPORARY WAGES - ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY ELECTION HELP
	Election Worker Pay
6100	EMPLOYER COSTS
	FICA, SBS AND MEDICARE (7.58%) \$ 8,427
	STATE OF ALASKA PERS (22%) \$ 24,460
	GROUP HEALTH, LIFE INSURANCE, AND WORKER'S COMPENSATION \$ 28,598
	TOTAL \$ 61,485
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.

FY2026 Annual Budget

GENERAL FUND



GENERAL FUND | FINANCE DEPARTMENT

Purpose

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

Key Accomplishments

- Recognition for the FY 2025 Distinguished Budget Presentation Award by the Government Finance Officers Association (GFOA).
- Performed the annual rate review by financially modeling all funds to address future CAPEX and become as self-sustaining as possible.
- Fully Staffed the Finance Department
- Initiated the first steps for a Borough Long Term Financial Plan
- Successfully reduced audit findings from two to one, with an ongoing plan to achieve zero findings in future fiscal years.
- Implemented online property, transient, and sales tax payments to improve consumer convenience.
- Modernized IT environment and increased cybersecurity
- Greater Enforcement of Sales Tax Remittance

Level of Service & Budget Impact

The FY 2026 Budget sufficiently funds operations for the Finance Department.

Department Goals

- Perform quarterly sales tax audits on local businesses to enhance accountability for both businesses and the Borough.
- Stay up to date on the foreclosure process
- Develop a long-term financial plan for the Borough, including implementing 3–5-year rate increase plans for the benefit of the community and Borough
- Enhance transparency and communication with the community, ensuring citizens of Wrangell are well informed.
- Support staff development with quarterly training through GFOA or other government finance agencies
- Focus on securing revenues from external sources such as tourism or resource development

Personnel

VACANT	Finance Director
Rob Marshall	Controller
Sherri Cowan	Utility Clerk
Erin Andresen	Accounting Clerk
Daniel Harrison	Property and Sales Tax Clerk

FY 2024: 6.0 FTE

FY 2025: 5.0 FTE

FY 2026: 5.0 FTE

Performance Metrics

- Reduce yearly audit findings from 1 to 0, and maintain 0 findings moving forward
- Track recovered delinquent sales tax payments
- Receive GFOA Budget award for 3rd year in a row

FY2026 Annual Budget

GENERAL FUND



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #003

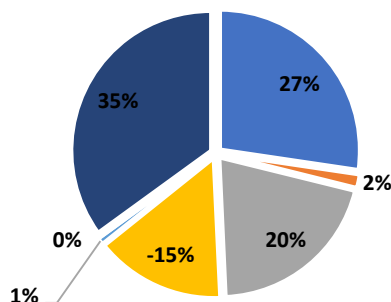
GENERAL FUND
FINANCE DEPARTMENT
DETAIL OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

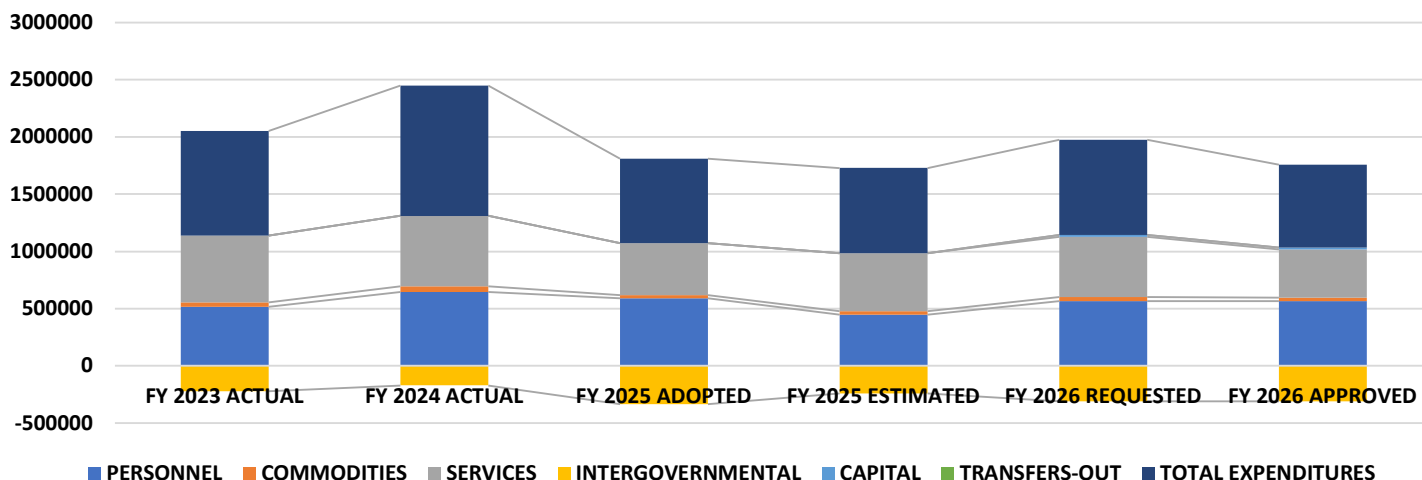
CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
PERSONNEL	516,676	644,487	589,135	448,413	564,652	564,652
COMMODITIES	38,731	51,428	29,500	28,983	37,000	32,000
SERVICES	581,142	614,457	453,938	507,064	525,316	421,868
INTERGOVERNMENTAL	(221,869)	(171,283)	(333,479)	(240,242)	(309,942)	(309,942)
CAPITAL	-	-	-	-	15,000	15,000
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	914,680	1,139,090	739,094	744,219	832,025	723,577

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES

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



FINANCE EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #003

GENERAL FUND
FINANCE DEPARTMENT
DETAIL OF EXPENDITURES

FINANCE GENERAL FUND EXPENDITURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
11000 003 6001 Salaries & Wages	\$ 322,883	422,598	\$ 380,208	\$ 279,557	\$ 375,588	\$ 375,588
11000 003 6005 Overtime	\$ 794	8,298	\$ 3,335	\$ 187	\$ 1,500	\$ 1,500
11000 003 6100 Employer Costs	\$ 185,894	196,092	\$ 199,592	\$ 155,746	\$ 169,964	\$ 169,964
11000 003 7001 Materials & Supplies	\$ 12,116	19,390	\$ 9,500	\$ 12,541	\$ 10,000	\$ 10,000
11000 003 7002 Facility Repair & Maintenance	\$ 4,270	4,081	\$ 2,500	\$ 4,823	\$ 5,000	\$ -
11000 003 7003 Custodial Supplies	\$ 1,227	4,033	\$ 2,500	\$ 3,312	\$ 2,500	\$ 2,500
11000 003 7004 Postage & Shipping	\$ 12,984	13,859	\$ 2,500	\$ 2,938	\$ 13,000	\$ 13,000
11000 003 7008 Non-capital Equipment	\$ -	-	\$ 2,500	\$ 800	\$ 2,500	\$ 2,500
11000 003 7009 Equipment Repair & Maintenance	\$ -	-	\$ -	\$ -	\$ -	\$ -
11000 003 7011 Equipment Rental Expense	\$ 8,134	10,066	\$ 10,000	\$ 4,570	\$ 4,000	\$ 4,000
11000 003 7199 Misc Expense	\$ 20	-	\$ -	\$ -	\$ -	\$ -
11000 003 7501 Utilities	\$ 10,824	11,811	\$ 13,482	\$ 11,439	\$ 12,413	\$ 12,413
11000 003 7502 Phone/Internet	\$ 14,858	15,437	\$ 16,000	\$ 15,388	\$ 17,653	\$ 16,705
11000 003 7503 Information Technology	\$ 220,207	181,546	\$ 200,000	\$ 190,262	\$ 190,000	\$ 157,500
11000 003 7505 Travel, Training, and Professional Development	\$ 7,085	17,500	\$ 6,000	\$ 12,923	\$ 17,600	\$ 17,600
11000 003 7506 Publications & Advertising	\$ -	-	\$ -	\$ -	\$ -	\$ -
11000 003 7507 Memberships & Dues	\$ 95	469	\$ 750	\$ 869	\$ 750	\$ 750
11000 003 7508 Insurance	\$ 5,661	9,742	\$ 8,707	\$ 9,000	\$ 9,500	\$ 9,500
11000 003 7509 Bank & Credit Card Fees	\$ 102,008	109,151	\$ 25,000	\$ 82,468	\$ 100,000	\$ 10,000
11000 003 7519 Professional Services	\$ 22,304	5,034	\$ 5,000	\$ 14,138	\$ 15,000	\$ 15,000
11000 003 7540 Auditing Services	\$ 150,084	230,917	\$ 135,000	\$ 133,500	\$ 130,000	\$ 150,000
11000 003 7550 Property Assessment/Appraisal Services	\$ 55,100	50,350	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
11000 003 7603 Charges from Finance	\$ (239,360)	(190,655)	\$ (362,750)	\$ (256,290)	\$ (339,212)	\$ (339,212)
11000 003 7621 Public Works Labor Charges	\$ -	-	\$ -	\$ -	\$ -	\$ -
11000 003 7629 Charges from Facilities Maintenance	\$ 17,492	19,373	\$ 29,271	\$ 16,048	\$ 29,269	\$ 29,269
11000 003 7900 Capital Expenditures	\$ -	-	\$ -	\$ -	\$ 15,000	\$ 15,000
TOTAL FINANCE EXPENDITURES	914,680	1,139,090	739,094	744,219	832,025	723,577

JUSTIFICATION & EXPLANATION
FINANCE DEPARTMENT

GL ACCT DESCRIPTION	
6001 SALARIES & WAGES	
Finance Director Salary	\$ 108,053
Borough Controller Salary	\$ 93,653
Borough Controller IT Stipend	\$ 3,600
Property and Sales Tax Clerk	\$ 51,983
Utilities Clerk Salary	\$ 60,906
Accounts Payable Clerk Salary	\$ 57,393
TOTAL	\$ 375,588
6005 OVERTIME	
ALL Clerks (30 hours OT)	\$ 1,500
TOTAL	\$ 1,500
61XX EMPLOYER COSTS	
FICA, SBS AND MEDICARE (7.58%)	\$ 28,583
STATE OF ALASKA PERS (22%)	\$ 82,794
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 58,587
TOTAL	\$ 169,964

FY2026 Annual Budget

GENERAL FUND



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 of 6 volunteers
- 3 with previous WVFD experience
- Completed an EMT 1 course with 7 new certified EMT 1's
- Completed an EMT 2 course with 5 new certified EMT 2's
- Completed review and update of our Standard Operating Procedures for Fire and EMS
- Implemented records and training management into ImageTrend Elite
- Completed DOT Triannual Mass Casualty Event
- Obtained Fire Training program accreditation
- Volunteer recognized by coast guard for decades of meritorious public service regarding SAR operations in the southeast regions
- Certified 4 new BLS Instructors
- Received the Mel Nading award through Alaska Search and Rescue Association

Level of Service & Budget Impact

Attention will need to be focused on travel and training portions of the budget to ensure volunteers are provided appropriate training for the duties they fulfill, to meet NFPA standards, State of Alaska, and ISO requirements.

Department Goals

- Increase public education to our culturally diverse community while focusing on children, the elderly and seasonal public safety issues.
- To increase the number of public presentations regarding Fire Prevention and Safety.
- Secure funding as costs increase exponentially for fire suppression apparatus.
- Continue developing Standard Operating Procedures for Drone Operations and develop training program.
- Continue to actively seek grant opportunities to offset equipment purchases.

- Offer up to date training by bringing instructors into Wrangell to maximize the benefits to the department.
- Complete a Fire and Emergency Service Instructor 1 course
- Complete a Firefighter 1

Performance Metrics

- Increase community risk education classes and presentations. This will be measured through an increase of presentations provided and accounted for by actual number in the coming year.
- Replacement of aging apparatus and equipment.
- Review for Standard Operating Procedures for Fire and EMS as it is an ongoing process.
- Develop Standard Operating Procedures for Drone operations.
- Adopt Drone SOPs with assistance from nearby departments.
- Implement Drone training program.
- Continue records management in ImageTrend Elite.
- Continue to document training hours and descriptions in ImageTrend Elite..

Trends & Future Challenges

The department is currently staffed with one full-time Fire/EMS Administrator, one part-time Fire Chief, and 30 volunteer Fire and EMS providers. All may respond to any call for assistance, as we operate as an "on call as available" basis. The department's run volume has remained consistent for Fire, EMS and SAR response. In 2024 we had 22 Fire calls, 260 EMS runs, 40 SAR calls.

FY2026 Annual Budget

GENERAL FUND



Personnel

Jordan Buness

Fire Chief

Anna Allen

Fire/EMS Administrator

FY 2024: 1.5 FTE

FY 2025: 1.5 FTE

FY 2026: 1.5 FTE

Deputy Chief Tim Buness

Deputy Assistant Chief Terry Buness

Captain John Taylor

Captain Zach Taylor

Captain Clay Hammer

Captain Adam Sprehe

Lieutenant Dustin Johnson

Lieutenant Scott McAuliffe

Jacob Allen: EMT 2

Chris Buness: EMT 2/FF

John Buness: First Responder

Lorne Cook: EMT 2/FF1

Bella Crowley: EMT 2

Scott Eastaugh: ARFF/CPR/First Responder

Dan Flickinger: EMT

Chris Guggenbickler: EMT/FF 1

Matt Gillen: FF1/First Responder

Devyn Johnson: EMT 2

James Leslie: FF/First Responder

Bronson Leyva: EMT

Mike Ottesen: EMT 2/ FF

Aaron Powell: FF1/First Responder

Steve Prysunka: EMT 2/FF1

Brian Schwartz: EMT

Seyon Williams: First Responder

Dorianne Sprehe: EMT-2/FF 1

CITY AND BOROUGH OF WRANGELL

2026 ANNUAL BUDGET
Fund #11000, Dept #012

GENERAL FUND

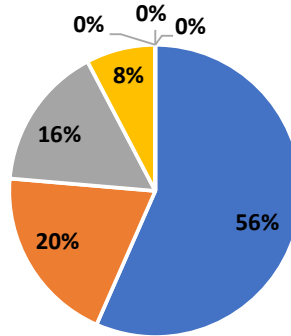
FIRE DEPARTMENT
DETAIL OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

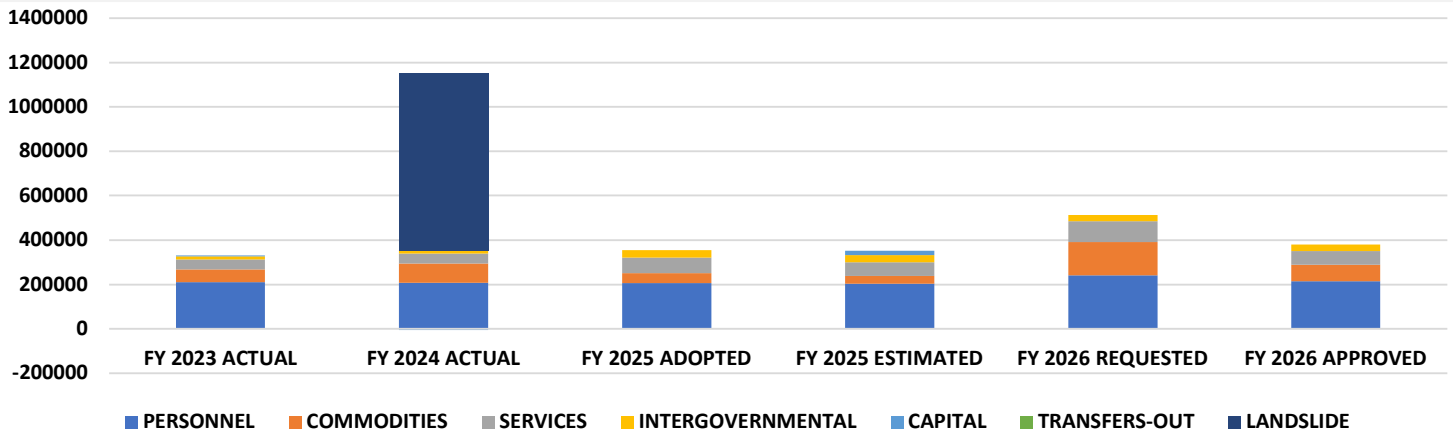
CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
PERSONNEL	210,633	207,503	206,459	203,384	241,346	214,906
COMMODITIES	57,143	87,103	44,850	35,463	150,500	75,000
SERVICES	45,069	44,950	69,836	61,059	93,059	60,559
INTERGOVERNMENTAL	13,502	14,391	33,130	33,130	29,241	29,241
CAPITAL	4,938	(5,345)	-	18,396	-	-
TRANSFERS-OUT	-	-	-	-	-	-
LANDSLIDE	-	799,957	-	-	-	-
TOTAL EXPENDITURES	331,286	1,148,559	354,275	351,431	514,145	379,705

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES

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



FIRE EXPENDITURES BY FISCAL YEAR



FY2026 Annual Budget

GENERAL FUND



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #12

GENERAL FUND
FIRE DEPARTMENT
DETAIL OF EXPENDITURES

FIRE GENERAL FUND EXPENDITURES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
11000 012 6001	Salaries & Wages	\$ 104,001	111,906	\$ 104,213	\$ 102,452	\$ 114,658	\$ 114,658
11000 012 6002	Temporary Wages	\$ -	-	\$ -	\$ -	\$ -	\$ -
11000 012 6005	Overtime	\$ 11,267	15,926	\$ 6,397	\$ 12,053	\$ 4,162	\$ 4,162
11000 012 6100	Employer Costs	\$ 77,638	68,953	\$ 80,849	\$ 73,395	\$ 76,086	\$ 76,086
11000 012 7001	Materials & Supplies	\$ 19,958	11,394	\$ 10,000	\$ 4,395	\$ 37,000	\$ 19,500
11000 012 7008	Non-capital Equipment	\$ 3,526	46,386	\$ 3,850	\$ 4,934	\$ 7,500	\$ 7,500
11000 012 7009	Equipment Repair & Maintenance	\$ 5,712	12,933	\$ 10,000	\$ 3,731	\$ 23,000	\$ 15,000
11000 012 7010	Vehicle Maintenance	\$ 20,959	7,140	\$ 10,000	\$ 10,499	\$ 8,000	\$ -
11000 012 7100	Uniform, Gear & Clothing Allowance	\$ 2,372	2,093	\$ 6,000	\$ 7,366	\$ 57,000	\$ 20,000
11000 012 7110	Fire Prevention & Education	\$ -	-	\$ 1,000	\$ -	\$ 6,500	\$ 6,500
11000 012 7112	Contribution for Fire Calls	\$ 6,500	7,500	\$ 12,000	\$ 7,625	\$ 42,000	\$ 12,000
11000 012 7113	Fire Substation Expense	\$ 38	4,156	\$ 2,000	\$ 1,538	\$ 15,000	\$ 10,000
11000 012 7501	Utilities	\$ 11,447	8,182	\$ 11,135	\$ 8,182	\$ 10,340	\$ 10,340
11000 012 7502	Phone/Internet	\$ 8,297	8,538	\$ 8,847	\$ 8,398	\$ 9,219	\$ 9,219
11000 012 7503	Information Technology	\$ -	-	\$ -	\$ -	\$ -	\$ -
11000 012 7505	Travel, Training, and Professional Development	\$ 17,727	10,719	\$ 15,000	\$ 15,484	\$ 46,440	\$ 20,000
11000 012 7508	Insurance	\$ 18,824	20,730	\$ 36,854	\$ 36,854	\$ 25,000	\$ 22,500
11000 012 7590	Grant Expenditures	\$ 4,581	3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
11000 012 7622	Charges from Garage	\$ 13,028	13,113	\$ 25,570	\$ 25,570	\$ 26,325	\$ 26,325
11000 012 7629	Charges from Facilities Maintenance	\$ 474	1,278	\$ 7,560	\$ 7,560	\$ 2,916	\$ 2,916
11000 012 7900	Capital Expenditures	\$ 4,938	(5,345)	\$ -	\$ 18,396	\$ -	\$ -
11000 012 7XXX 00 00911	Landslide Expenses (Consolidated)	\$ -	799,957	\$ -	\$ -	\$ -	\$ -
TOTAL FIRE DEPARTMENT EXPENDITURES		\$ 331,286	\$ 1,148,559	\$ 354,275	\$ 351,431	\$ 514,145	\$ 379,705

JUSTIFICATION & EXPLANATION FIRE DEPARTMENT

ACCT NO. ACCOUNT DESCRIPTION		
6001	SALARIES & WAGES	
	Fire Chief Salary (1,144 hours)	\$ 42,246
	Fire/EMS Administrator	\$ 72,412
	TOTAL	\$ 114,658
6005	OVERTIME	
	Fire/EMS Administrator Overtime	\$ 4,162
61XX	EMPLOYER COSTS	
	FICA, SBS AND MEDICARE (7.58%)	\$ 9,007
	STATE OF ALASKA PERS (22%)	\$ 26,140
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 40,940
	TOTAL	\$ 76,086
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 protect life and property in our community and to maintain public order. To respect and protect the rights of all people fairly, impartially, and with concern and passion..

Key Accomplishments & Goals**SCHOOL SAFETY:**

- The Wrangell School system has been a focus for public safety. Every teacher and staff member has received training on the predetermining factors of a hostile threat and to report those in our community who would be a threat to our schools. The initial training was followed up with a one-on-one training session with every single school personnel on how to react when a hostile threat enters the school. Practical training exercises are planned for March and ultimately a tabletop exercise.
- It is a goal to add a School Resource Officer to the department. This would replace the old Lieutenant position and benefit the Community more than an additional administrative position.

COMMUNITY ENGAGEMENTS:

- The Wrangell Police Department has presented multiple educational courses to the public. These include but are not limited to Current Drug Trends in Alaska, Current Fraud Trends, Firearms Safety and several businesses have received security evaluations. Requests have been made by several businesses for additional safety training to include a hostile threat course at one of our banks.

MODERNIZATION:

- The reactive style of policing that has been present for nearly three decades has caused the equipment, facilities and training conducted to become extremely outdated. A grant assisted in paying for tablets to be placed in the patrol vehicles for ticket writing. A second grant has been submitted to bring Computer Aided Dispatch (CAD) with jail management capabilities, an updated Report Management System (RMS) and a modernized evidence management system to the facility. This integrated system will advance the police department by 30 years as several methods of report management style require the use of typewriters.
- Police and Corrections equipment is being updated. We are awaiting an order of less-lethal devices which can be used to help with resistive or barricaded suspects without overdependency on firearms. Additionally, new Tasers are being ordered to replace the current Tasers which are 15 years out of date and parts are no longer available for. Correctional officers are being supplied with basic supplies such as Tasers, handcuffs, better camera systems, better locking systems on the building and other tools to make their jobs safer as we have been arresting more individuals.

FY2026 Annual Budget

GENERAL FUND



TRAINING:

- Advanced training is the one proven tool for professionalization. We have initiated training that has and will be successful in the development of the Wrangell Police Department. Our Correctional Officers/ Dispatchers have started receiving basic training on simply being dispatchers. Previously, basic training was conducted for Corrections but not for Dispatch. We have a Trainer being mentored who will begin training all concepts in Corrections and Dispatch. By the end of 2025, it is our goal to have all dispatchers Emergency Medical Dispatcher trained. This will assist our Fire and EMS partners who respond to these medical calls by initiating CPR/ First Aid by those present and in supplying more accurate information to EMS prior to their arrival.
- Officers have been receiving tactical, defensive tactics, advanced narcotics and field trainer training classes to further the professional development of the Police Department. This advanced training has already had an impact on two violent encounters which could have ended in an Officer Involved Shooting in other jurisdictions with less training. In one case, the suspect attempted to disarm the officer of his gun and in the other the suspect attempted to pull a knife at the officers while resisting arrest. In both circumstances, advanced defensive tactics prevented the use of lethal force and took both suspects into custody with minimal injury to the officers and suspects..

INCREASED ENFORCEMENT:

- The ideology of a proactive police officer does not equate to everyone going to jail or an increase in traffic citations being written. Proactive policing is gathering information on a community's problems and using enforcement to decrease criminal activity. WPD increased enforcement in Drunk Driving and after several months of prolonged intel gathering and surveillance, drug enforcement. Alaska Road Safety paid for some of the OT utilized.
- Officers have arrested an increased number of subjects for DUI, and we had the successful simultaneous execution of two search warrants on known drug dealers. The Officers' motivation is apparent, and they have worked extremely hard in protecting the community. They have been establishing multi-agency relationships that benefit our rural community with additional knowledge and manpower.

INCREASED TRANSPARENCY:

- The last topic to be mentioned is the increased transparency of the community in what the Public Safety Department is doing. A professional working relationship with our local media has been established. Bi-weekly meetings are held with the media so they can discuss topics of interest or current events. We have also used the social media platform Facebook to announce police activities and to engage the community.

Level of Service & Budget Impact

- Increased Community Oriented Services will raise budget numbers. COP is a manpower intensive ideology but impacts public perception and public cooperation into safety immensely.
- Training costs will be higher as we continue to improve competencies and professionalism. This covers new positions but also advanced training in necessary categories.
- Additionally, the corrections/ dispatch budget has been neglected for an extended time. Uniforms, proper equipment and proper facility maintenance have suffered. The proposed DOC budget for FY26 reflected more appropriate numbers as the proposed DOC budgets for previous years had not been completed correctly.
- Mutual Aid will likely have a slight financial impact as we coordinate efforts to fight crime at the regional level.
- Future enforcement operations will push OT budgetary numbers higher than normal..

Trends & Future Challenges

- The Public Safety Building will need additional renovation beyond the anticipated funds for siding and roof repair. The concrete stairs in the hallways are crumbling, the floor in the basement needs to be resurfaced, the filtration system for the range needs desperate upgrades, and all interior walls need to be patched/ painted. With the current efforts to clean out the building, additional space has been discovered to repurpose some rooms for better public safety use.

Personnel

Gene Meek,	Police Chief
Nick Pearson,	Sergeant
Karen Benedict	Corrections Supervisor
Jayne Howell,	Administrative Assistant
Damon Roher	Police Officer
Garret Gablehouse	Police Officer
Kyler Clyburn	Police Officer
Matt Nore	Police Officer
Jared Blackburn	Dispatch/Corrections Officer
Elijah Comstock	Dispatch/Corrections Officer
Chris Blackburn	Dispatch/Corrections Officer
Jordyn Buethe	Dispatch/Corrections Officer

FY 2024: 6.0 FTE

FY 2025: 14.0 FTE

FY 2026: 14.0 FTE

FY2026 Annual Budget

GENERAL FUND



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 11000, Dept 013

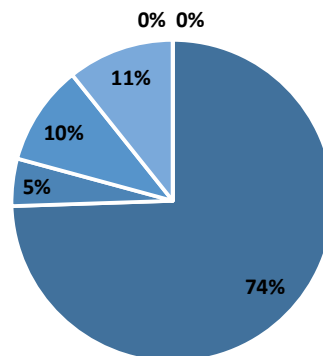
GENERAL FUND
POLICE DEPARTMENT
DETAIL OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

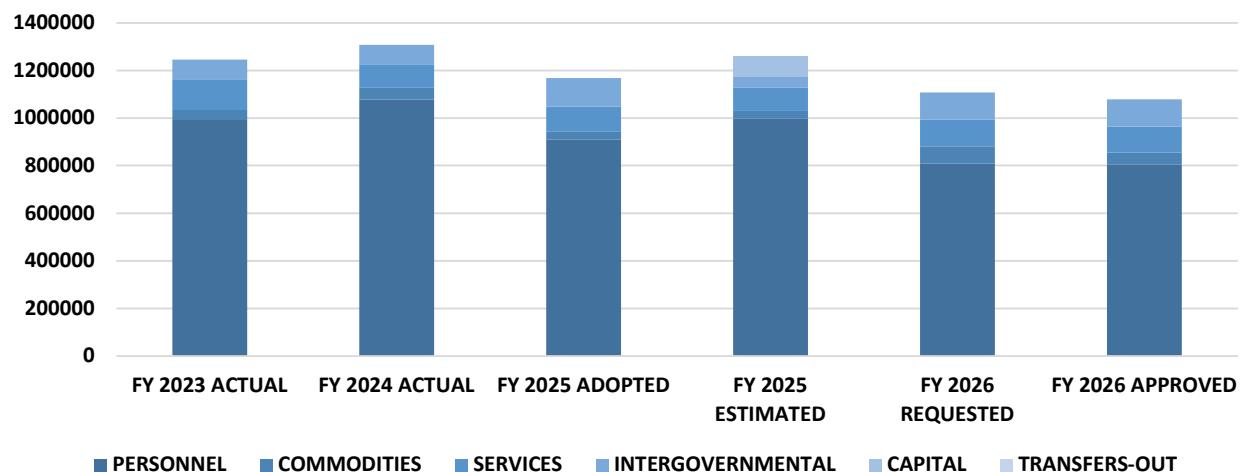
CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
PERSONNEL	990,858	1,077,327	909,264	998,857	809,079	804,079
COMMODITIES	42,723	48,773	35,000	31,488	72,750	51,000
SERVICES	126,877	99,166	103,791	97,171	110,305	108,605
INTERGOVERNMENTAL	84,171	81,296	120,324	44,873	115,693	115,693
CAPITAL	-	-	-	88,460	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	1,244,630	1,306,562	1,168,380	1,260,849	1,107,827	1,079,377

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES

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



POLICE EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #13

GENERAL FUND
POLICE DEPARTMENT
DETAIL OF EXPENDITURES

POLICE GENERAL FUND EXPENDITURES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
11000 013 6001	Salaries & Wages	\$ 530,210	\$ 652,018	\$ 571,643	\$ 616,897	\$ 495,195	\$ 495,195
11000 013 6005	Overtime	\$ 75,387	\$ 61,641	\$ 21,956	\$ 43,135	\$ 22,008	\$ 22,008
11000 013 6100	Employer Costs	\$ 337,042	\$ 347,122	\$ 298,966	\$ 318,702	\$ 261,876	\$ 261,876
11000 013 7001	Materials & Supplies	\$ 7,976	\$ 4,766	\$ 5,000	\$ 3,701	\$ 8,500	\$ 3,000
11000 013 7004	Postage & Shipping	\$ 1,090	\$ 585	\$ 1,000	\$ 68	\$ 2,000	\$ 2,000
11000 013 7008	Non-capital Equipment	\$ -	\$ 12,357	\$ -	\$ -	\$ 14,250	\$ 3,000
11000 013 7009	Equipment Repair & Maintenance	\$ 460	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
11000 013 7010	Vehicle Maintenance	\$ 15,744	\$ 9,150	\$ 10,000	\$ 10,367	\$ 10,000	\$ 10,000
11000 013 7012	Boat Maintenance & Repair	\$ 1,282	\$ 1,502	\$ 1,000	\$ 500	\$ 6,000	\$ 6,000
11000 013 7014	Vehicle Impound Expenses	\$ -	\$ 1,200	\$ 2,500	\$ 500	\$ 5,000	\$ 5,000
11000 013 7100	Uniform, gear & clothing allowance	\$ 8,749	\$ 12,283	\$ 8,000	\$ 11,351	\$ 18,000	\$ 13,000
11000 013 7101	Criminal History Records	\$ 180	\$ 180	\$ -	\$ 25	\$ -	\$ -
11000 013 7103	Ammunition	\$ 7,423	\$ 6,932	\$ 7,500	\$ 5,000	\$ 7,500	\$ 7,500
11000 013 7104	Special Investigations	\$ -	\$ 1,329	\$ 2,500	\$ 1,262	\$ 3,500	\$ 3,500
11000 013 7105	Animal Control Expenses	\$ 410	\$ 415	\$ 500	\$ 422	\$ 1,000	\$ 500
11000 013 7502	Phone/Internet	\$ 18,358	\$ 18,431	\$ 19,608	\$ 17,222	\$ 19,608	\$ 19,608
11000 013 7503	Information Technology	\$ 4,456	\$ 10,826	\$ 5,000	\$ 3,555	\$ 2,100	\$ 2,100
11000 013 7505	Travel, Training, and Professional Development	\$ 48,220	\$ 16,546	\$ 16,700	\$ 20,123	\$ 30,000	\$ 25,000
11000 013 7506	Publications & Advertising	\$ -	\$ 273	\$ -	\$ 347	\$ -	\$ -
11000 013 7507	Memberships & Dues	\$ 375	\$ 375	\$ -	\$ 275	\$ 1,200	\$ -
11000 013 7508	Insurance	\$ 61,946	\$ 67,336	\$ 74,063	\$ 74,063	\$ 80,777	\$ 80,777
11000 013 7515	Permits, Inspections, Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 013 7519	Police Professional Services Contractual	\$ 41,153	\$ -	\$ 2,120	\$ -	\$ 2,120	\$ 2,120
11000 013 7622	Charges from Garage	\$ 10,494	\$ 10,084	\$ 49,324	\$ 22,234	\$ 44,693	\$ 44,693
11000 013 7701	State of Alaska Share of DMV Services	\$ 72,230	\$ 69,741	\$ 70,000	\$ 21,639	\$ 70,000	\$ 70,000
11000 013 7702	State of Alaska Share of Citations	\$ 1,447	\$ 1,471	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
11000 013 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ 88,460	\$ -	\$ -
TOTAL POLICE DEPARTMENT EXPENDITURES		\$ 1,244,630	1,306,561.63	\$ 1,168,380	\$ 1,260,849	\$ 1,107,827	\$ 1,079,377

JUSTIFICATION & EXPLANATION

POLICE DEPARTMENT

GL ACCT DESCRIPTION

6001 SALARIES & WAGES

Police Chief Salary	\$ 132,363
Police Sergeant Salary	\$ 83,178
Police Officer #1 Salary	\$ 77,356
Police Officer #2 Salary	\$ 71,465
Police Officer #3 Salary	\$ 74,352
Administrative Assistant Salary	\$ 56,481
TOTAL	\$ 495,195

6005 OVERTIME

Police Sergeant (100 hours @ 1.5 * \$39.84)	\$ 5,976
Police Officer #1 (100 hours @ 1.5 * \$36.32)	\$ 5,557
Police Officer #2 (100 hours @ 1.5 * \$35.61)	\$ 5,134
Police Officer #3 (100 hours @ 1.5 * \$33.56)	\$ 5,341
TOTAL	\$ 22,009

61XX EMPLOYER COSTS

FICA, SBS AND MEDICARE (7.58%)	\$ 39,204
STATE OF ALASKA PERS (22%)	\$ 113,785
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 108,887
TOTAL	\$ 261,876

FY2026 Annual Budget

GENERAL FUND



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 TECHNOLOGY
- 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
2026 ANNUAL BUDGET
Fund #11000 Dept #014

GENERAL FUND
CORRECTIONS & DISPATCH
DETAIL OF EXPENDITURES

CORRECTIONS & DISPATCH GENERAL FUND EXPENDITURES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
11000 014 6001	Salaries & Wages	\$ 266,643	297,818	\$ 264,673	\$ 252,750	\$ 261,890	\$ 261,890
11000 014 6005	Overtime	\$ 30,371	42,216	\$ 16,589	\$ 51,847	\$ 17,062	\$ 17,062
11000 014 6100	Employer Costs	\$ 178,384	167,720	\$ 173,540	\$ 167,448	\$ 165,382	\$ 165,382
11000 014 7001	Materials & Supplies	\$ 2,777	1,506	\$ 1,000	\$ 2,336	\$ 15,500	\$ 5,000
11000 014 7106	Prisoner Meals	\$ 5,403	5,087	\$ 3,000	\$ 5,697	\$ 8,000	\$ 8,000
11000 014 7502	Phone/Internet	\$ 361	522	\$ 541	\$ 770	\$ 568	\$ 541
11000 014 7503	Information Technology	\$ 1,421	1,668	\$ -	\$ -	\$ 5,500	\$ 5,500
11000 014 7505	Travel, Training, and Professional Development	\$ -	-	\$ 7,500	\$ 10,254	\$ 15,000	\$ 15,000
TOTAL CORRECTIONS & DISPATCH EXPENDITURES		\$ 485,360	\$ 516,537	\$ 466,843	\$ 491,103	\$ 488,902	\$ 478,375

JUSTIFICATION & EXPLANATION
CORRECTIONS & DISPATCH

GL ACCT DESCRIPTION		
6001	SALARIES & WAGES	
	Corrections Supervisor Salary	\$ 58,763
	Corrections Specialist #1 Salary	\$ 52,766
	Corrections Specialist #2 Salary	\$ 53,821
	Corrections Specialist #3 Salary	\$ 47,792
	Corrections Specialist #4 Salary	\$ 48,748
	TOTAL	\$ 261,890
6005	OVERTIME	
	Corrections Supervisor	\$ 4,221
	Corrections Specialist #1	\$ 3,791
	Corrections Specialist #2	\$ 3,866
	Corrections Specialist #3	\$ 3,433
	Corrections Specialist #4	\$ 1,751
	TOTAL	\$ 17,062
61XX	EMPLOYER COSTS	
	FICA, SBS AND MEDICARE (7.58%)	\$ 21,145
	STATE OF ALASKA PERS (22%)	\$ 61,370
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 82,867
	TOTAL	\$ 165,382
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	

FY2026 Annual Budget

GENERAL FUND



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000 Dept #015

GENERAL FUND
PUBLIC SAFETY BUILDING
DETAIL OF EXPENDITURES

PUBLIC SAFETY BUILDING GENERAL FUND EXPENDITURES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
11000 015 7001	Materials & Supplies	\$ -	\$ -	\$ -	\$ 673	\$ -	\$ -
11000 015 7002	Facility Repair & Maintenance	\$ 9,768	\$ 22,237	\$ 20,000	\$ 11,704	\$ 31,100	\$ 11,100
11000 015 7003	Custodial Supplies	\$ 1,182	\$ 908	\$ 1,500	\$ 19	\$ 1,500	\$ 1,500
11000 015 7017	Heating Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 015 7501	Utilities	\$ 71,515	\$ 74,805	\$ 87,123	\$ 74,248	\$ 80,450	\$ 73,523
11000 015 7502	Phone/Internet	\$ 2,426	\$ 3,283	\$ 3,000	\$ 3,567	\$ 5,229	\$ 5,229
11000 015 7508	Insurance	\$ 14,470	\$ 20,429	\$ 21,097	\$ 21,097	\$ 22,995	\$ 22,995
11000 015 7510	Engineering	\$ 119	\$ -	\$ -	\$ -	\$ -	\$ -
11000 015 7519	Professional/Contractual Services	\$ -	\$ -	\$ -	\$ 479	\$ -	\$ -
11000 015 7621	Public Works Labor Charges	\$ -	\$ -	\$ 10,763	\$ 10,763	\$ 11,557	\$ 11,557
11000 015 7629	Charges from Facilities Maintenance	\$ 46,909	\$ 55,930	\$ 79,323	\$ 80,252	\$ 108,954	\$ 108,954
11000 015 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PSB EXPENDITURES		\$ 146,390	\$ 177,592	\$ 222,806	\$ 202,802	\$ 261,785	\$ 234,857

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 TECHNOLOGY
- 7010 **VEHICLE MAINTENANCE** - ANNUAL ALLOTMENT FOR VEHICLE TIRES, OIL CHANGES, AND OTHER MISC. BASIC REPAIRS
- 7501 **UTILITIES** - ELECTRIC, WATER, SEWER, GARBAGE
- 7502 **PHONE/INTERNET** - ANNUAL ALLOTMENT FOR CUSTOMS OFFICE INTERNET & PHONE LINE FOR THE ELEVATOR
- 7508 **INSURANCE** - ALLOTMENT FOR BUILDING INSURANCE
- 7510 **ENGINEERING** - ALLOTMENT FOR ENGINEERING ASSISTANCE AS NEEDED
- 7519 **PROFESSIONAL/CONTRACTUAL SERVICES** - SUPPLEMENTAL ENGINEERING SERVICES FOR OVERHAUL OF PUBLIC SAFETY BUILDING
- 7621 **PUBLIC WORKS LABOR CHARGES** - ALLOTMENT FOR PUBLIC WORKS LABOR TO MAINTAIN GENERATOR
- 7629 **CHARGES FROM CAPITAL FACILITIES** - ALLOTMENT FOR CAPITAL FACILITIES MAINTANENCE, CUSTODIAL, AND MANAGEMENT SERVICES

**GENERAL FUND | PUBLIC WORKS, STREETS, GARAGE &
CEMETERY DEPARTMENTS****Purpose**

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

Key Accomplishments

- Hired and onboarded two Maintenance Specialist positions
- Performed various safety and professional training courses, enhancing staff's development and skill set.
- Staff obtained CDL Licenses
- Performed numerous road repairs and patches to get by until a comprehensive road project is achievable.
- Initiated preparation for St. Michaels St Road Construction

Level of Service & Budget Impact

Budgeted resources are adequate to maintain a high level of service, while also allowing for increased productivity with road and general public works maintenance.

Department Goals

- To maintain a fully staffed department
- Continue to provide professional development opportunities to enhance workplace safety and skill in each department.
- To help formulate a comprehensive road capital project plan from the perspective of using in-house labor to address underground infrastructure.
- Assist in St. Michaels Street Road Construction/Rehabilitation
- Making repairs to Public Works Shop Garage Roof
- Expand the Sunset Gardens Cemetery

FY2026 Annual Budget

GENERAL FUND



Personnel

Tom Wetor	Public Works Director
Lorne Cook	Public Works Foreman
Elsie Bailey	Administrative Assistant
Dave Bryner	Lead Mechanic
Jake Eastaugh	Assistant Mechanic
Corey Ostrander	Maintenance Specialist II
Bill Grover	Maintenance Specialist II
Tom Gillen	Maintenance Specialist I
Hunter Wiederspohn	Maintenance Specialist I

FY 2024: 8.0 FTE

FY 2025: 7.0 FTE

FY 2026: 7.0 FTE

Trends & Future Challenges

- Addressing underground collection and distribution infrastructure
- Catch up with deferred maintenance of roads
- Optimizing the use and maintenance of current capital equipment

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 11000, Dept 021

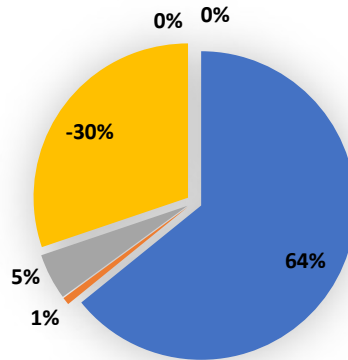
GENERAL FUND
PUBLIC WORKS DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

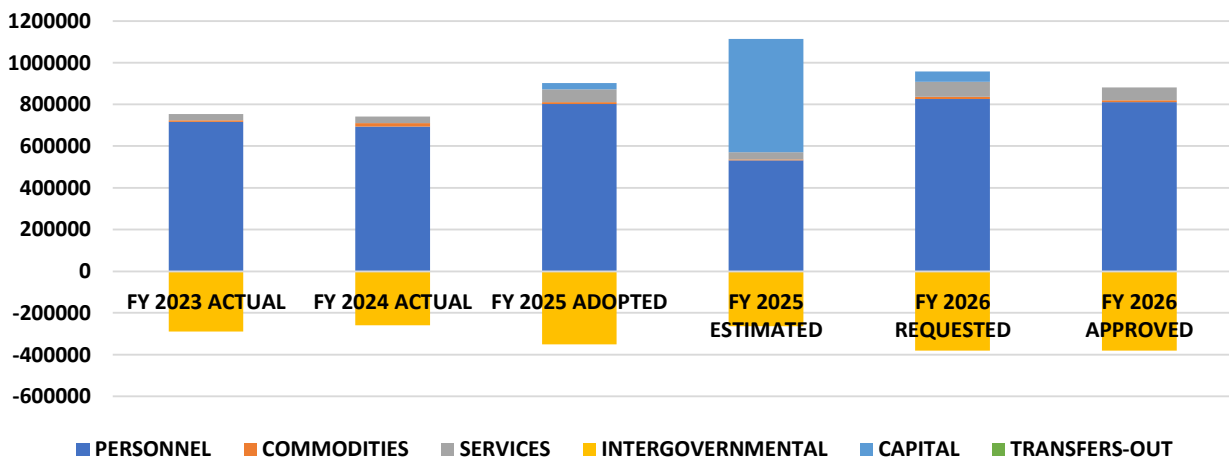
CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
PERSONNEL	716,299	693,161	800,887	530,998	825,052	810,052
COMMODITIES	6,693	16,373	9,450	4,423	11,450	9,950
SERVICES	29,890	31,692	62,220	34,346	71,258	61,258
INTERGOVERNMENTAL	(289,355)	(259,522)	(351,215)	(263,825)	(381,337)	(381,337)
CAPITAL	-	-	30,000	544,453	50,000	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	463,528	481,704	551,343	850,396	576,424	499,924

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES

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



PW EXPENDITURES BY FISCAL YEAR



FY2026 Annual Budget

GENERAL FUND



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #021

GENERAL FUND
PUBLIC WORKS DEPARTMENT
DETAIL OF EXPENDITURES

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
PUBLIC WORKS GENERAL FUND EXPENDITURES							
11000 021 6001	Salaries & Wages	\$ 404,979	\$ 391,913	\$ 421,401	\$ 312,958	\$ 481,946	\$ 481,946
11000 021 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 021 6005	Overtime	\$ 45,000	\$ 45,858	\$ 59,048	\$ 26,468	\$ 44,628	\$ 44,628
11000 021 6100	Employer Cost	\$ 262,988	\$ 252,449	\$ 290,438	\$ 187,529	\$ 263,478	\$ 263,478
11000 021 7001	Materials & Supplies	\$ 4,396	\$ 14,769	\$ 3,000	\$ 699	\$ 3,000	\$ 3,000
11000 021 7002	Facility Repair & Maintenance	\$ -	\$ 737	\$ 1,000	\$ 2,133	\$ 1,500	\$ 1,500
11000 021 7008	Non-Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 021 7010	Vehicle Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -
11000 021 7018	Miscellaneous Tools	\$ -	\$ -	\$ 1,200	\$ 1,000	\$ 1,200	\$ 1,200
11000 021 7100	Uniform, gear & clothing allowance	\$ 2,297	\$ 867	\$ 4,250	\$ 591	\$ 4,250	\$ 4,250
11000 021 7502	Phone/Internet	\$ 5,276	\$ 5,329	\$ 6,331	\$ 7,832	\$ 7,800	\$ 7,800
11000 021 7503	Information Technology	\$ 2,817	\$ 760	\$ 3,000	\$ -	\$ 10,000	\$ -
11000 021 7505	Travel, Training, and Professional Development	\$ 3,332	\$ 2,941	\$ 30,000	\$ 4,043	\$ 35,000	\$ 20,000
11000 021 7506	Publications & Advertising	\$ -	\$ 140	\$ -	\$ -	\$ -	\$ -
11000 021 7507	Dues & Subscriptions	\$ -	\$ -	\$ 550	\$ 550	\$ 550	\$ 550
11000 021 7508	Insurance	\$ 16,179	\$ 23,038	\$ 24,839	\$ 24,839	\$ 26,408	\$ 26,408
11000 021 7515	Permits, Inspections & Compliance	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -
11000 021 7519	Professional Services	\$ 5,618	\$ 2,400	\$ 27,500	\$ 1,125	\$ 26,500	\$ 26,500
11000 021 7621	Public Works Labor Charges	\$ (292,836)	\$ (263,571)	\$ (358,775)	\$ (263,976)	\$ (385,236)	\$ (385,236)
11000 021 7622	Charges from Garage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 021 7629	Charges from Capital Facilities	\$ 3,481	\$ 4,049	\$ 7,560	\$ 152	\$ 3,899	\$ 3,899
11000 021 7900	Capital Expenditures	\$ -	\$ -	\$ 30,000	\$ 544,453	\$ 50,000	\$ -
TOTAL PUBLIC WORKS EXPENDITURES		\$ 463,528	\$ 481,704	\$ 551,343	\$ 850,396	\$ 576,424	\$ 499,924

JUSTIFICATION & EXPLANATION PUBLIC WORKS DEPARTMENT

GL ACCT DESCRIPTION

6001	SALARIES & WAGES					
	Public Works Director Salary				\$	102,479
	Public Works Foreman Salary				\$	81,900
	Administrative Assistant				\$	54,898
	Maintenance Specialist II Salary				\$	68,205
	Maintenance Specialist I Salary				\$	58,050
	Maintenance Specialist I Salary				\$	49,546
	Maintenance Specialist II Salary				\$	66,867
	TOTAL				\$	481,946
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	\$ 4,647	\$ -	\$ 1,800	\$	6,447
	Maintenance Specialist I OT/Standby	\$ 3,946	\$ -	\$ 1,800	\$	5,746
	Maintenance Specialist II OT/Acting/Standby	\$ 4,803	\$ -	\$ 1,800	\$	6,603
	TOTAL	\$ 30,166	\$ 5,462	\$ 9,000	\$	44,628

JUSTIFICATION & EXPLANATION
PUBLIC WORKS DEPARTMENT CONTINUED

GL ACCT DESCRIPTION

61XX EMPLOYER COSTS			
FICA, SBS AND MEDICARE (7.58%)		\$	39,914
STATE OF ALASKA PERS (22%)		\$	120,188
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$	103,376
	TOTAL	\$	263,478
7001 MATERIALS & SUPPLIES - ALLOTMENT FOR OFFICE SUPPLIES, CLEANING SUPPLIES, TAPE MEASURERS, THERMOMETERS, WRANGELL CLEAUP 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			

FY2026 Annual Budget

GENERAL FUND



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 11000, Dept 022

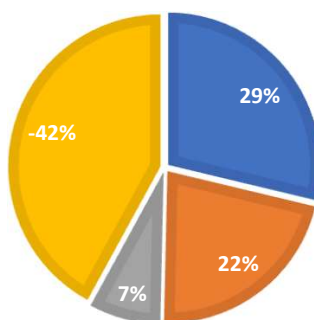
GENERAL FUND
GARAGE DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

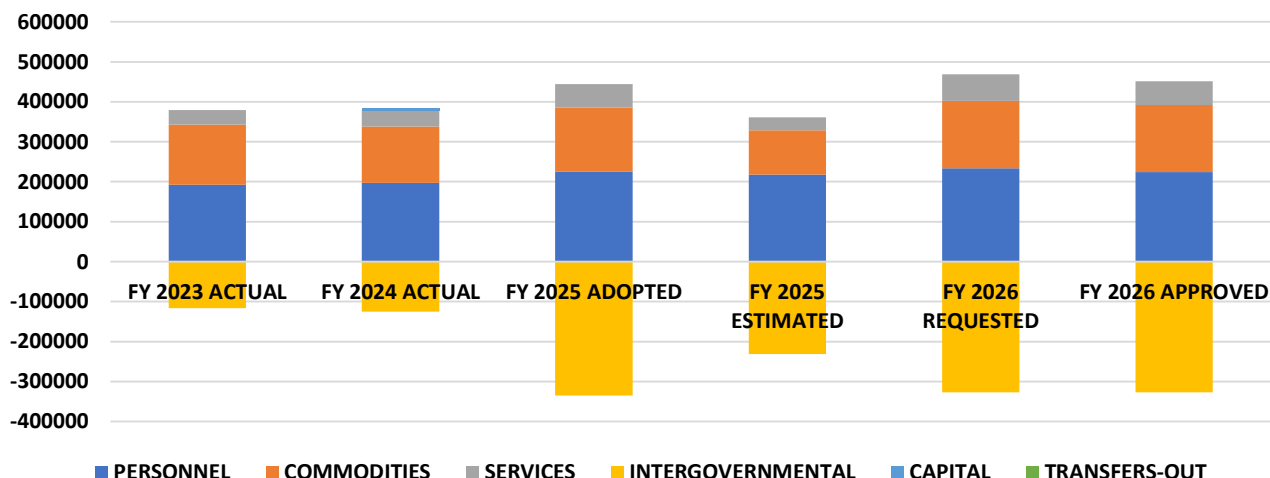
CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
PERSONNEL	192,210	197,518	224,592	217,262	233,862	223,862
COMMODITIES	150,998	140,780	161,100	112,009	168,400	168,400
SERVICES	36,199	39,358	58,823	31,460	66,745	59,245
INTERGOVERNMENTAL	(116,141)	(125,028)	(334,899)	(230,949)	(327,510)	(327,510)
CAPITAL	-	6,059	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	263,266	258,686	109,616	129,782	141,498	123,998

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES

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



GARAGE EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #022

GENERAL FUND
GARAGE DEPARTMENT
DETAIL OF EXPENDITURES

GARAGE GENERAL FUND EXPENDITURES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
11000 022 6001	Salaries & Wages	\$ 117,753	\$ 119,079	\$ 131,163	\$ 131,163	\$ 139,191	\$ 139,191
11000 022 6005	Overtime	\$ 739	\$ 5,547	\$ 5,223	\$ 3,519	\$ 4,130	\$ 4,130
11000 022 6100	Employer Costs	\$ 70,172	\$ 73,527	\$ 73,206	\$ 73,206	\$ 75,542	\$ 75,542
11000 022 7001	Materials & Supplies	\$ 6,972	\$ 2,741	\$ 7,000	\$ 3,540	\$ 7,200	\$ 7,200
11000 022 7002	Facility Repair & Maintenance	\$ 7,052	\$ 2,280	\$ 10,000	\$ 480	\$ 19,200	\$ 19,200
11000 022 7010	Vehicle Maintenance	\$ -	\$ 10	\$ 1,500	\$ 2,368	\$ 1,500	\$ 1,500
11000 022 7015	Fuel - Automotive	\$ 122,823	\$ 123,690	\$ 129,600	\$ 92,567	\$ 125,000	\$ 125,000
11000 022 7017	Fuel - Heating	\$ 10,238	\$ 8,901	\$ 11,000	\$ 10,029	\$ 10,000	\$ 10,000
11000 022 7018	Miscellaneous Tools	\$ 3,478	\$ 3,109	\$ -	\$ 2,520	\$ 3,500	\$ 3,500
11000 022 7100	Clothing & Gear	\$ 434	\$ 48	\$ 2,000	\$ 505	\$ 2,000	\$ 2,000
11000 022 7501	Utilities	\$ 26,317	\$ 23,694	\$ 27,700	\$ 19,686	\$ 25,484	\$ 25,484
11000 022 7502	Phone/Internet	\$ 1,561	\$ 1,475	\$ 2,000	\$ 3,016	\$ 2,298	\$ 2,298
11000 022 7503	Information Technology	\$ 3,257	\$ 4,087	\$ 9,850	\$ 2,796	\$ 9,850	\$ 9,850
11000 022 7505	Travel, Training, and Professional Development	\$ 3,546	\$ (636)	\$ 15,000	\$ 9,374	\$ 15,000	\$ 5,000
11000 022 7507	Membership & Dues	\$ -	\$ 99	\$ -	\$ -	\$ -	\$ -
11000 022 7508	Insurance	\$ 4,109	\$ 4,851	\$ 4,273	\$ 4,273	\$ 4,614	\$ 4,614
11000 022 7515	Health & Safety Permits, Inspections, Compliance	\$ -	\$ 558	\$ -	\$ -	\$ 2,000	\$ 2,000
11000 022 7519	Professional/Contractual Services	\$ 955	\$ 4,594	\$ 15,000	\$ 1,689	\$ 22,500	\$ 15,000
11000 022 7621	Public Works Labor Charges	\$ -	\$ -	\$ 3,588	\$ 3,588	\$ 3,852	\$ 3,852
11000 022 7622	Charges from Garage	\$ (116,141)	\$ (125,028)	\$ (338,487)	\$ (234,537)	\$ (331,362)	\$ (331,362)
11000 022 7629	Charges from Capital Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 022 7900	Capital Expenditures	\$ -	\$ 6,059	\$ -	\$ -	\$ -	\$ -
TOTAL GARAGE EXPENDITURES		\$ 263,266	\$ 258,686	\$ 109,616	\$ 129,782	\$ 141,498	\$ 123,998

JUSTIFICATION & EXPLANATION
GARAGE DEPARTMENT

GL ACCT DESCRIPTION		
6001	SALARIES & WAGES	
	Lead Mechanic Salary	\$ 78,627
	Assistant Mechanic Salary	\$ 60,564
	TOTAL	\$ 139,191
6005	OVERTIME	
	Lead Mechanic OT	\$ 2,824
	Assistant Mechanic OT	\$ 1,305
	TOTAL	\$ 4,130
61XX	EMPLOYER COSTS	
	FICA, SBS AND MEDICARE (7.58%)	\$ 10,864
	STATE OF ALASKA PERS (22%)	\$ 31,530
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 33,148
	TOTAL	\$ 75,542

FY2026 Annual Budget

GENERAL FUND



JUSTIFICATION & EXPLANATION

GARAGE DEPARTMENT

- 7001 **MATERIALS & SUPPLIES** - ALLOTMENT FOR OFFICE SUPPLIES, CLEANING SUPPLIES, TAPE MEASURERS, THERMOMETERS, WRANGELL CLEAN-UP DAY SUPPLIES, AND OTHER MISC. EQUIPMENT & SUPPLIES
- 7002 **FACILITY REPAIR & MAINTENANCE** - ALLOTMENT FOR MISC. PW FACILITY REPAIRS & MAINTENANCE
- 7010 **VEHICLE MAINTENANCE** - ANNUAL ALLOTMENT FOR DEPT VEHICLE TIRES, OIL CHANGES, AND OTHER MISC. BASIC REPAIRS
- 7015 **FUEL**- AUTOMATIVE FUEL FOR VEHICLES AND OTHER OPERATIONAL EQUIPMENT
- 7017 **FUEL-HEATING** - HEATING OIL AND DIESEL FOR EQUIPMENT
- 7018 **MISCELLANEOUS TOOLS** - ALLOTMENT FOR TOOLS SUCH AS FLASHLIGHTS, HAND TOOLS, MISC TOOLS FOR WATER, SEWER, STREETS, EQUIPMENT & SYSTEMS
- 7100 **UNIFORM, GEAR & CLOTHING ALLOWANCE** - ALLOTMENT FOR CLOTHING ALLOWANCE FOR TWO EMPLOYEES, HIGH VISABILITY RAIN GEAR, AND OTHER MISC. PPE
- 7501 **UTILITIES** - WATER, SEWER, GARBAGE, & ELEC. FOR CITY BUILDINGS
- 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

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 11000, Dept 024

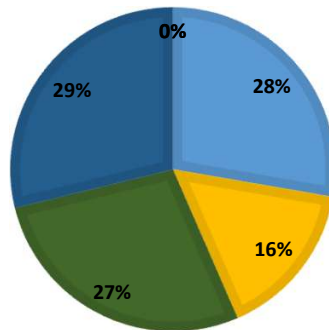
GENERAL FUND
STREETS DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

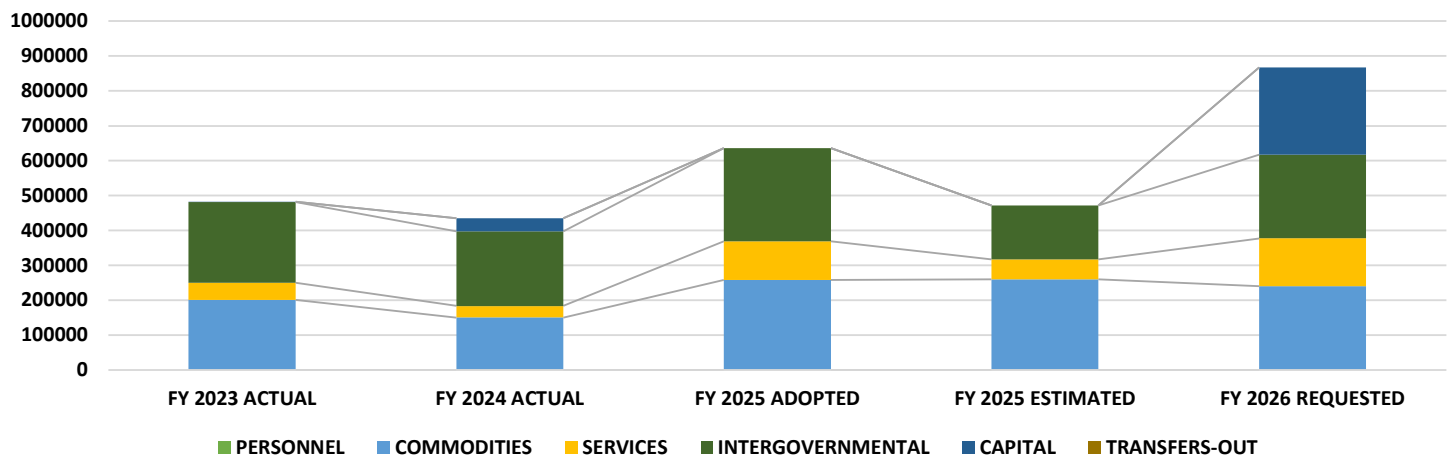
CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
PERSONNEL	-	-	-	-	-	-
COMMODITIES	200,934	150,422	258,000	260,205	240,500	210,500
SERVICES	49,034	33,273	111,100	56,391	136,649	106,649
INTERGOVERNMENTAL	231,001	213,714	266,388	154,381	240,126	240,126
CAPITAL	1,008	37,634	-	-	250,000	15,000
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	481,977	435,044	635,488	470,977	867,275	572,275

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES

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



STREETS EXPENDITURES BY FISCAL YEAR



FY2026 Annual Budget

GENERAL FUND



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #024

GENERAL FUND
STREETS DEPARTMENT
DETAIL OF EXPENDITURES

STREETS GENERAL FUND EXPENITURES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
11000 024 7001	Materials & Supplies	\$ 33,130	423	\$ 3,000	\$ 8,528	\$ 5,000	\$ 5,000
11000 024 7008	Non-Capital Equipment	\$ -	-	\$ -	\$ -	\$ -	\$ -
11000 024 7009	Equipment Repair & Maintenance	\$ -	-	\$ -	\$ -	\$ -	\$ -
11000 024 7010	Vehicle Maintenance	\$ 63,426	49,186	\$ 100,000	\$ 137,750	\$ 75,000	\$ 50,000
11000 024 7011	Equipment Rental Expense	\$ 9,000	7,250	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
11000 024 7030	Maintenance Materials & Supplies	\$ 95,379	93,563	\$ 125,000	\$ 88,927	\$ 130,500	\$ 130,500
11000 024 7033	Street Lighting Maintenance	\$ -	-	\$ 20,000	\$ 15,000	\$ 20,000	\$ 15,000
11000 024 7501	Utilities	\$ 36,538	27,131	\$ 36,100	\$ 26,079	\$ 31,649	\$ 31,649
11000 024 7503	Information Technology	\$ 1,420	-	\$ -	\$ -	\$ -	\$ -
11000 024 7519	Professional/Contractual Services	\$ 11,076	6,142	\$ 75,000	\$ 30,313	\$ 105,000	\$ 75,000
11000 024 7621	Public Works Labor Charges	\$ 197,915	175,234	\$ 179,388	\$ 106,462	\$ 154,094	\$ 154,094
11000 024 7622	Charges from Garage	\$ 33,086	38,480	\$ 87,000	\$ 47,919	\$ 86,031	\$ 86,031
11000 024 7629	Charges from Capital Facilities	\$ -	-	\$ -	\$ -	\$ -	\$ -
11000 024 7900	Capital Expenditures	\$ 1,008	37,634	\$ -	\$ -	\$ 250,000	\$ 15,000
TOTAL STREETS EXPENDITURES		\$ 481,977	435,044	\$ 635,488	\$ 470,977	\$ 867,275	\$ 572,275

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
2026 ANNUAL BUDGET
Fund #11000, Dept #026

GENERAL FUND
CEMETERY DEPARTMENT
DETAIL OF EXPENDITURES

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
CEMETERY GENERAL FUND REVENUES							
11000 026 4330	Cemetery Services	\$ 7,887	\$ 3,830	\$ 5,000	\$ 1,808	\$ 3,000	\$ 1,000
11000 026 4335	Cemetery Plot Sales	\$ 839	\$ 1,511	\$ 1,000	\$ 838	\$ 1,000	\$ 1,000
TOTAL CEMETARY REVENUES		\$ 8,726	\$ 5,341	\$ 6,000	\$ 2,646	\$ 4,000	\$ 2,000
CEMETERY GENERAL FUND EXPENDITURES							
11000 026 7001	Materials & Supplies	\$ 2,371	\$ 11	\$ 2,500	\$ 393	\$ 2,500	\$ 2,500
11000 026 7621	Public Works Labor Charges	\$ 3,212	\$ 3,057	\$ 3,588	\$ 3,588	\$ 3,852	\$ 3,852
11000 026 7629	Charges from Capital Fac. Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 026 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CEMETARY EXPENDITURES		\$ 5,584	\$ 3,068	\$ 6,088	\$ 3,981	\$ 6,352	\$ 6,352
Total Cemetery Revenues		\$ 8,726	\$ 5,341	\$ 6,000	\$ 2,646	\$ 4,000	\$ 2,000
Total Cemetery Expenditures		\$ (5,584)	\$ (3,068)	\$ (6,088)	\$ (3,981)	\$ (6,352)	\$ (6,352)
Total Surplus (Deficit)		\$ 3,142	\$ 2,273	\$ (88)	\$ (1,335)	\$ (2,352)	\$ (4,352)

JUSTIFICATION & EXPLANATION
CEMETERY

GL ACCT DESCRIPTION

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

FY2026 Annual Budget

GENERAL FUND



GENERAL FUND | FACILITY MAINTENANCE DEPARTMENT

Purpose

The Facility Maintenance Department ensures the safe, efficient operation of all City & Borough of Wrangell facilities. We focus on preventative maintenance, emergency repairs, and long-term facility sustainability through skilled labor, contractor collaboration, and strategic planning.

Key Accomplishments

- Completed deep preventative maintenance work that had not been addressed in years, most notably at the Public Safety Building and Nolan Center.
- Partnered with local contractors to increase understanding and response efficiency for critical facility systems.
- Repaired and maintained boilers and backup generators at the Public Safety Building to support reliable emergency power. These critical systems have seen significant progress but will require continued upgrades to meet operational standards.
- Performed essential upgrades at the Transfer Station, including compressor repairs, bay door fixes, and lighting improvements.
- Replaced the pneumatic control system at the Fire Department, stabilizing building temperatures and improving efficiency, comfort and energy use.

Level of Service & Budget Impact

While facility maintenance remains a high priority, service levels across departments are directly impacted by limited budget resources. Staffing and project prioritization must be carefully managed to meet core needs while deferring less urgent maintenance.

Department Goals

- Streamline and fully utilize the existing asset management system, while continuing staff training on the digital preventative maintenance platform to improve tracking and accountability.
- Implement a structured maintenance schedule - daily, weekly, monthly, and seasonal - paired with a project tracking system to ensure consistency and follow-through.
- Organize and maintain mechanical rooms to enhance safety, accessibility, and overall operational efficiency.

Personnel

Lucy Robinson	Facility Maintenance Director
Jim Early	Facility Maintenance Specialist Lead
Erik Scheib	Facility Maintenance Specialist

FY 2024: No Data

FY 2025: 4.0 FTE

FY 2026: 3.0 FTE

Performance Metrics

- Track preventative maintenance completion rates and response times to facility work orders.
- Measure facility uptime and system efficiency improvements following repairs or upgrades.
- Evaluate progress on organizational systems, asset tracking, and seasonal maintenance compliance.
- Ensure critical systems (HVAC, power, safety) remain functional through scheduled inspections and contractor coordination.

Trends & Future Challenges

- Aging infrastructure increases the demand for repairs and system replacements.
- The sheer volume of maintenance needs, coupled with budget limitations, continue to stretch response times and delay non-urgent repairs.
- Growing need for facility system knowledge and succession planning as experienced staff near retirement.
- Increased reliance on technology and automated systems requires ongoing training and technical support.

FY2026 Annual Budget

GENERAL FUND



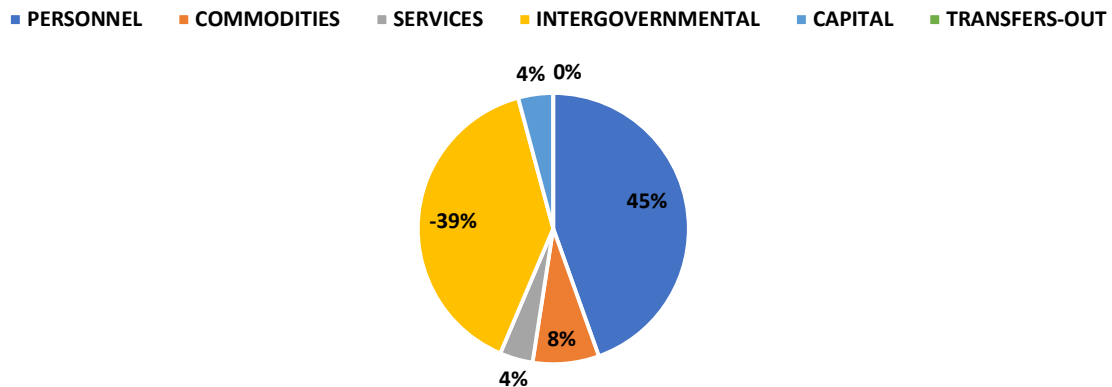
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 11000, Dept 029

GENERAL FUND
FACILITIES MAINTENANCE DEPARTMENT
SUMMARY OF EXPENDITURES

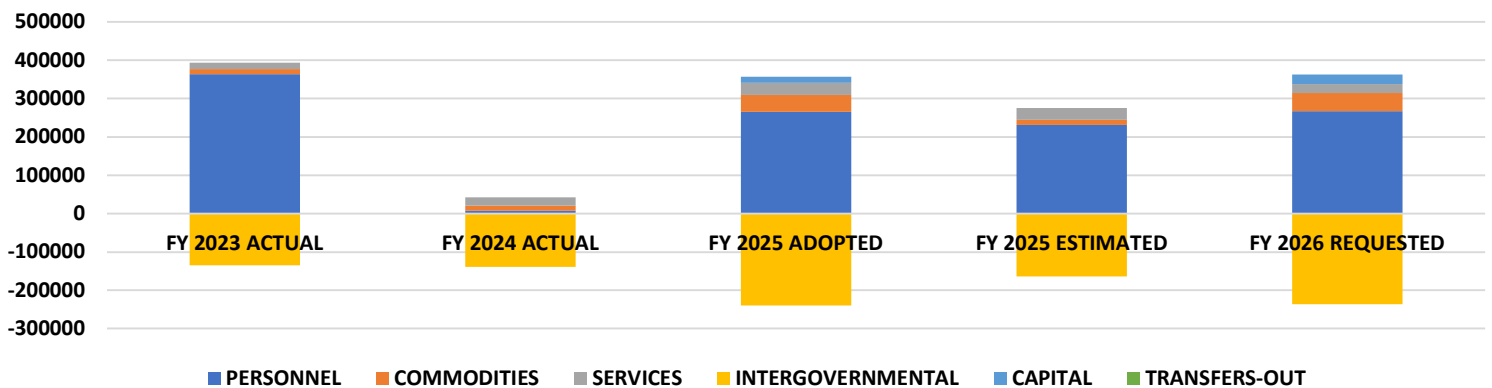
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
PERSONNEL	364,369	8,319	265,545	231,555	267,290	264,290
COMMODITIES	12,767	12,696	44,500	12,765	47,500	8,000
SERVICES	16,604	21,904	31,374	30,900	23,663	20,163
INTERGOVERNMENTAL	(135,058)	(139,149)	(239,883)	(163,744)	(236,619)	(236,619)
CAPITAL	-	-	15,000	-	25,000	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	258,682	(96,230)	116,536	111,475	126,834	55,833

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES



CAPITAL FACILITIES EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #29

GENERAL FUND
FACILITIES MAINTENANCE DEPARTMENT
DETAIL OF EXPENDITURES

FACILITIES MAINTENANCE GENERAL FUND EXPENDITURES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
11000 029 6001	Salaries & Wages	\$ 233,644	\$ -	\$ 158,597	\$ 151,728	\$ 172,825	\$ 172,825
11000 029 6005	Overtime	\$ 1,746	\$ -	\$ 6,123	\$ 4,502	\$ 3,646	\$ 3,646
11000 029 61XX	Employer Costs	\$ 124,479	\$ -	\$ 100,824	\$ 75,038	\$ 85,818	\$ 85,818
11000 029 7001	Materials & Supplies	\$ 3,904	\$ 5,657	\$ 25,000	\$ 1,539	\$ 20,000	\$ 3,500
11000 029 7002	Facility Repair & Maintenance	\$ 428	\$ 2,699	\$ 7,500	\$ 7,500	\$ 5,000	\$ -
11000 029 7008	Non-Capital Equipment	\$ -	\$ 1,492	\$ 5,000	\$ 2,317	\$ 15,000	\$ 1,500
11000 029 7010	Vehicle Maintenance & Repair	\$ 7,953	\$ 2,503	\$ 3,500	\$ 592	\$ 5,000	\$ -
11000 029 7017	Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 029 7100	Clothing & Gear	\$ 483	\$ 345	\$ 3,500	\$ 816	\$ 2,500	\$ 3,000
11000 029 7502	Phone/Internet	\$ 3,196	\$ 4,237	\$ 2,250	\$ 2,728	\$ 7,785	\$ 7,785
11000 029 7503	Information Technology	\$ 4,088	\$ 5,110	\$ 4,075	\$ 3,124	\$ 5,000	\$ 2,500
11000 029 7505	Travel, Training, and Professional Development	\$ 4,499	\$ 8,319	\$ -	\$ 288	\$ 5,000	\$ 2,000
11000 029 7506	Publications & Advertising	\$ 863	\$ 794	\$ -	\$ -	\$ 1,000	\$ -
11000 029 7508	Insurance	\$ 3,502	\$ 5,915	\$ 5,049	\$ 5,049	\$ 4,878	\$ 4,878
11000 029 7519	Professional Services	\$ 4,955	\$ 5,848	\$ 20,000	\$ 20,000	\$ 5,000	\$ 5,000
11000 029 7622	Charges from Garage	\$ 2,494	\$ 1,894	\$ 5,725	\$ 3,156	\$ 5,533	\$ 5,533
11000 029 7629	Charges from Capital Facilities	\$ (137,552)	\$ (141,043)	\$ (245,609)	\$ (166,900)	\$ (242,152)	\$ (242,152)
11000 029 7900	Capital Expenditures	\$ -	\$ -	\$ 15,000	\$ -	\$ 25,000	\$ -
TOTAL CAPITAL FACILITIES EXPENDITURES		\$ 258,682	\$ (96,230)	\$ 116,536	\$ 111,475	\$ 126,834	\$ 55,833

JUSTIFICATION & EXPLANATION
FACILITIES MAINTENANCE DEPARTMENT

GL ACCT DESCRIPTION		
6001	SALARIES & WAGES	
	Facilities Custodian Salary	\$ 44,135
	Facilities Maintenance Lead Salary	\$ 68,205
	Facilities Maintenance Specialist Salary	\$ 58,686
	Custodian Vehicle Stipend	\$ 1,800
	TOTAL	\$ 172,825
6005	OVERTIME	
	Facilities Maintenance Lead	\$ 1,960
	Facilities Maintenance Specialist	\$ 1,686
	TOTAL	\$ 3,646
61XX	EMPLOYER COSTS	
	FICA, SBS AND MEDICARE (7.58%)	\$ 13,377
	STATE OF ALASKA PERS (22%)	\$ 38,824
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 33,618
	TOTAL	\$ 85,818
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 SERVICES, AND LONG DISTANCE CALL ESTIMATES	
7502	PHONE/INTERNET - ANNUAL ALLOTMENT FOR MOBILE PHONE LINES, LTE SERVICE ON TWO MAINTENANCE TABLETS, OFFICE PHONE	
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 FACILITIES TO ALL OTHER BOROUGH FACILITIES	

FY2026 Annual Budget

GENERAL FUND



GENERAL FUND | CAPITAL PROJECTS DEPARTMENT

Purpose

The Capital Projects Department is responsible for planning, prioritizing, and managing large-scale municipal infrastructure projects by creating a long-term Capital Improvement Plan that outlines the community's infrastructure needs. The department coordinates strategic planning, financial capacity, and physical development for community development and infrastructure. The department serves as the Wrangell Building Official division, responsible for the administration of building codes.

Key Accomplishments

- Public Safety Building Preliminary Architectural Report
- Water Treatment Plant Improvements
- Mt Dewey Trail Extension
- Solid Waste Transfer Station Loading Dock
- Sewer Outfall Pipe Repairs
- Meyers Chuck Replacement Design and Floats Procurement
- 5th and 6th Avenues Roadway Construction
- Wrangell School Condition Surveys
- Airport Standby Generator Electrical Connectivity
- City Park Pavilion Replacement and an additional \$145,000 in State Grant Funding
- Sunset Gardens Cemetery Expansion and Columbarium Design
- St Michaels Street Rehabilitation Design
- Alder Top Village Subdivision Phase I Utilities and Roadway Design
- \$6,479,206 in State Grant Funding for the Wrangell Schools Renovation
- \$694,000 in State Grant Funding for the Stikine Middle School Roof Replacement
- \$25,000,000 in Federal Grant Funding for the Wrangell Harbor Basin Revitalization and Transformation
- \$5,000,000 in State Grant Funding for the Dam Safety & Stabilization
- \$200,000 in State Grant Funding for the East Channel Emergency Access Route
- \$175,000 in State Loan Funding (with a \$75,000 Subsidy Offer) for the Wastewater Treatment Plant Effluent Disinfection Facility

Level of Service & Budget Impact

The FY26 operating budget decreases department funding for wages and operating expenditures at a level similar to that in the previous year, which includes the deduction of one Project Manager position.

Department Goals

Coordinate with the Administrative team to build out a multi-year CIP capital projects and major maintenance budgets complete with a strategy to fund projects. Funding mechanisms may include property and sales tax, user fees, reserve funds, lease revenue, donations and in-kind contributions, loans, general obligation and revenue bonds, grants and loans.

Trends & Future Challenges

The Capital Projects Department is facing a dynamic and increasingly complex landscape, driven by several key trends and future issues that will significantly shape its operations and priorities:

- **Growing Project Complexity:** Capital projects are no longer straightforward undertakings. They are becoming increasingly intricate, often involving a multitude of stakeholders with diverse interests, the integration of rapidly evolving technologies, and the need for expertise across various disciplines. This heightened complexity necessitates a more sophisticated approach to project management, demanding greater allocation of resources, specialized skills, and the adoption of advanced project management methodologies to ensure successful delivery.
- **Increasing Budget Constraints and Innovative Funding:** The department faces growing pressure due to increasing budget limitations. This reality necessitates a proactive and creative approach to securing funding for essential capital projects. Innovative funding strategies, such as exploring public-private partnerships to leverage private sector investment and expertise, and continued pursuit of grant opportunities at the local, state, and federal levels, will become critical. Furthermore, locally generated revenues may play an increasingly vital role in funding locally driven projects. This could lead to difficult decisions regarding the prioritization of limited resources.
- **Prioritization of Maintenance over New Projects:** Given budget constraints and the increasing importance of locally generated revenues for locally led projects, a significant future issue may be the potential shift in focus towards the operations and maintenance of existing infrastructure assets. This includes roads, utilities (water, sewer, power), and public facilities. Ensuring the longevity and functionality of these existing assets may take precedence over initiating new capital projects. This shift requires careful asset management planning and a clear understanding of the long-term costs and benefits of both maintenance and new construction.

FY2026 Annual Budget

GENERAL FUND



Personnel

Amber Al-Haddad

Mike Howell

Capital Projects Director

Senior Project Manager

FY 2024: 2.0 FTE

FY 2025: 3.0 FTE

FY 2026: 2.0 FTE

Performance Metrics

- **Funding Leverage:** Measures the amount of external funding, i.e. grants and partnerships, secured compared to the total program cost.
- **Schedule Performance:** These metrics focus on the timeliness of project delivery.
- **Project Management Efficiency:** These metrics assess the effectiveness of the project management processes.
- **Quality and Performance of Assets:** These metrics evaluate the quality of the completed projects and the performance of the resulting assets.
- **Strategic Alignment:** These metrics assess how well the CIP supports the overall goals and objectives of the Borough.
- **Transparency and Accountability:** These metrics focus on how well the CIP process and performance are communicated to stakeholders.

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 11000, Dept 030

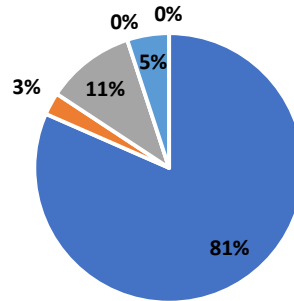
GENERAL FUND
CAPITAL PROJECTS DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

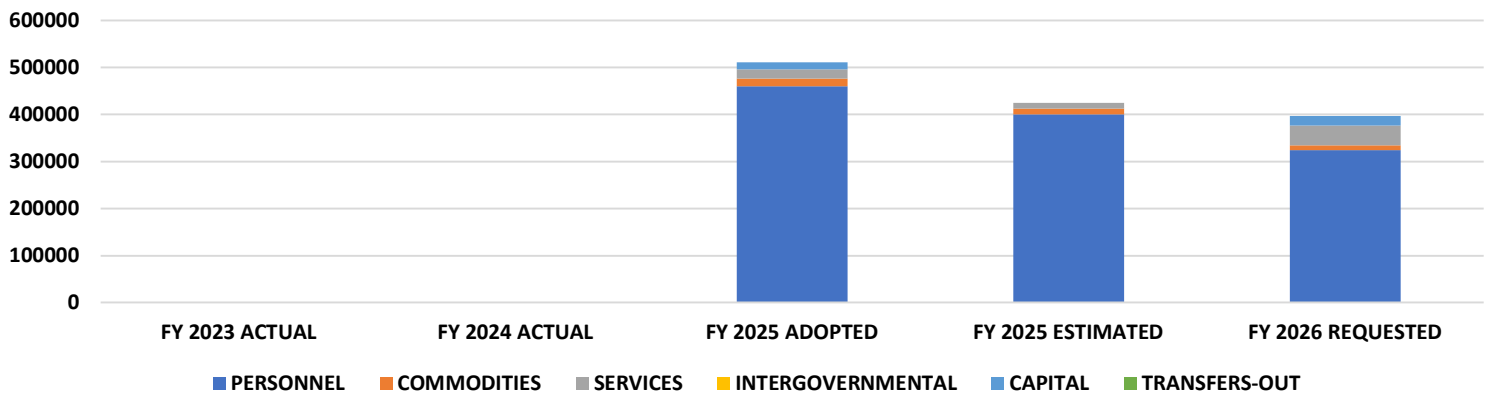
CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
PERSONNEL	-	-	460,356	400,151	323,675	320,065
COMMODITIES	-	-	16,100	12,788	10,700	9,800
SERVICES	-	-	19,811	12,152	42,387	42,387
INTERGOVERNMENTAL	-	-	-	-	-	-
CAPITAL	-	-	15,000	-	20,000	20,000
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	511,267	425,091	396,762	392,252

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES

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



CAPITAL PROJECTS DEPARTMENT EXPENDITURES BY FISCAL YEAR



FY2026 Annual Budget

GENERAL FUND



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #30

GENERAL FUND
CAPITAL PROJECTS DEPARTMENT
DETAIL OF EXPENDITURES

CAPITAL PROJECTS GENERAL FUND EXPENDITURES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
11000 030 6001	Salaries & Wages	-	-	\$ 282,645	\$ 247,323	\$ 213,366	\$ 213,366
11000 030 6005	Overtime	-	-	\$ -	\$ -	\$ -	\$ -
11000 030 61XX	Employer Costs	-	-	\$ 162,712	\$ 144,419	\$ 91,699	\$ 91,699
11000 030 7001	Materials & Supplies	-	-	\$ 6,000	\$ 2,441	\$ 5,500	\$ 5,500
11000 030 7008	Non-Capital Equipment	-	-	\$ 5,900	\$ 6,846	\$ -	\$ -
11000 030 7010	Vehicle Maintenance & Repair	-	-	\$ 1,500	\$ 1,500	\$ 3,000	\$ 3,000
11000 030 7100	Clothing & Gear	-	-	\$ 2,700	\$ 2,000	\$ 2,200	\$ 1,300
11000 030 7502	Phone/Internet	-	-	\$ 2,232	\$ 2,232	\$ 1,560	\$ 1,560
11000 030 7503	Information Technology	-	-	\$ 175	\$ 3,795	\$ 4,173	\$ 4,173
11000 030 7505	Travel, Training, and Professional Development	-	-	\$ 15,000	\$ 8,409	\$ 18,610	\$ 15,000
11000 030 7506	Publications & Advertising	-	-	\$ 5,000	\$ 3,500	\$ 4,250	\$ 4,250
11000 030 7508	Insurance	-	-	\$ 2,404	\$ 2,404	\$ 2,404	\$ 2,404
11000 030 7519	Professional Services	-	-	\$ 10,000	\$ 222	\$ 30,000	\$ 30,000
11000 030 7900	Capital Expenditures	-	-	\$ 15,000	\$ -	\$ 20,000	\$ 20,000
TOTAL CAPITAL FACILITIES EXPENDITURES		\$ -	\$ -	\$ 511,267	\$ 425,091	\$ 396,762	\$ 392,252

JUSTIFICATION & EXPLANATION CAPITAL PROJECTS DEPARTMENT

GL ACCT DESCRIPTION		
6001	SALARIES & WAGES	
	Capital Projects Director Salary	\$ 113,145
	Senior Project Manager	\$ 100,221
	TOTAL	\$ 213,366
61XX	EMPLOYER COSTS	
	FICA, SBS AND MEDICARE (7.58%)	\$ 16,173
	STATE OF ALASKA PERS (22%)	\$ 46,941
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 28,585
	TOTAL	\$ 91,699
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 VISIBILITY VESTS, HEARING & EYE PROTECTION, AND OTHER MISC. PPE	
7501	UTILITIES - ELECTRIC, WATER, SEWER, GARBAGE (THE DEPARTMENT IS NOT INCURRING THESE EXPENSES AS THEY ARE HOUSED IN	
7502	PHONE/INTERNET - ANNUAL ALLOTMENT FOR MOBILE PHONE LINES, OFFICE PHONE SERVICES, AND LONG DISTANCE CALL ESTIMATES	
7503	INFORMATION TECHNOLOGY - ALLOTMENT FOR CMMS SUBSCRIPTION & 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 Community and Economic Development Department is responsible for the Planning and Zoning aspects of the community; provides visitor industry coordination, staff support to the Wrangell Convention and Visitor Bureau and implements all tourism advertising and promotional activities; provides economic development support and development opportunities for individuals and businesses; provides grant application and implementation assistance; and assists with public communications to and from all Departments.

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

Key Accomplishments

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

Level of Service & Budget Impact

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

FY2026 Annual Budget

GENERAL FUND



Department Goals

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

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

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

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

Trends & Future Challenges

TRENDS

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

CHALLENGES

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

Personnel

Kate Thomas	Economic Development Director	
J.R. Meek	Marketing and Community Development Coordinator	
FY 2024: 2.0 FTE	FY 2025: 2.0 FTE	FY 2026: 2.0 FTE

Performance Metrics

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

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

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

FY2026 Annual Budget

GENERAL FUND



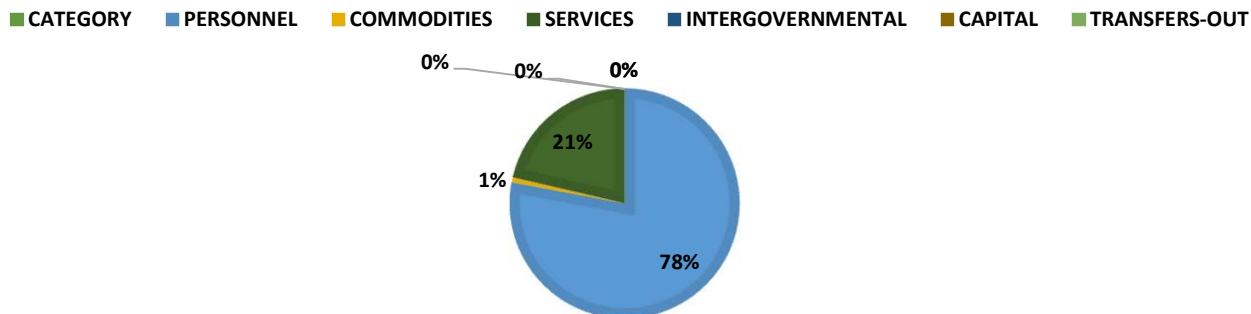
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 11000, Dept 032

GENERAL FUND
ECONOMIC DEVELOPMENT DEPARTMENT
SUMMARY OF EXPENDITURES

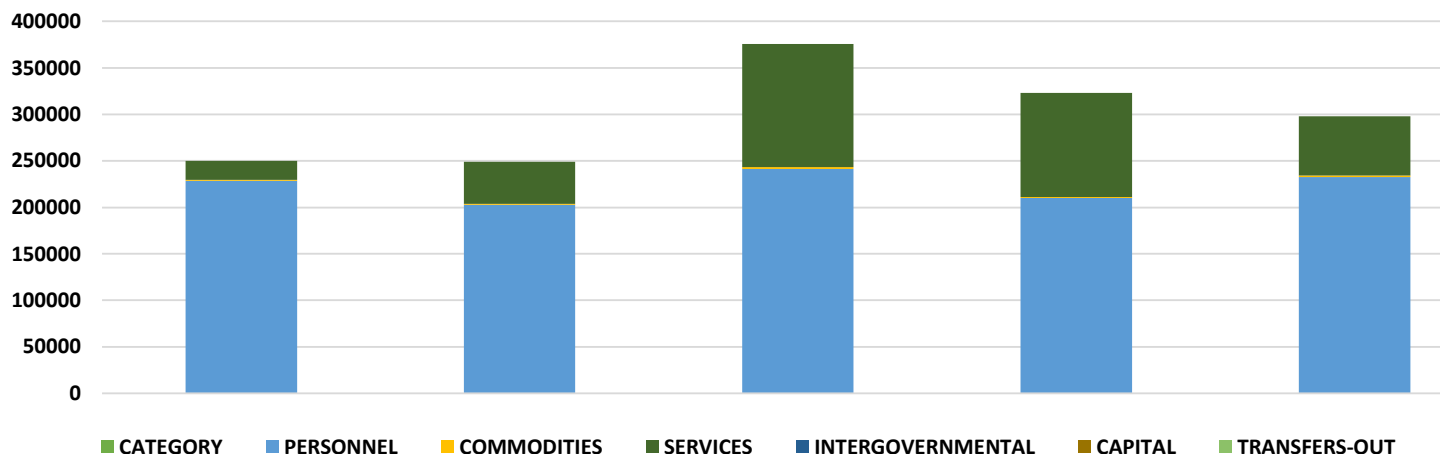
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
PERSONNEL	228,602	203,013	241,141	209,942	232,325	232,325
COMMODITIES	733	904	2,000	1,250	2,000	2,000
SERVICES	20,685	45,217	132,305	111,991	63,592	60,592
INTERGOVERNMENTAL	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	250,019	249,134	375,446	323,183	297,917	294,917

FY 2026 BUDGET - ALLOCATION OF EXPENDITURES



ECONOMIC DEVELOPMENT EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000 Dept #032

GENERAL FUND
ECONOMIC DEVELOPMENT DEPARTMENT
DETAIL OF EXPENDITURES

ECONOMIC DEVELOPMENT GENERAL FUND EXPENDITURES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
11000 032 6001	Salaries & Wages	\$ 128,334	145,976	\$ 164,415	\$ 133,301	\$ 155,907	\$ 155,907
11000 032 61XX	Employer Costs	\$ 84,687	54,534	\$ 69,225	\$ 70,142	\$ 66,417	\$ 66,417
11000 032 7001	Materials & Supplies	\$ 588	864	\$ 1,500	\$ 1,000	\$ 1,500	\$ 1,500
11000 032 7004	Postage & Shipping	\$ 145	40	\$ 500	\$ 250	\$ 500	\$ 500
11000 032 7502	Phone/Internet	\$ 705	705	\$ 705	\$ 881	\$ 705	\$ 705
11000 032 7503	Information Technology	\$ 6,181	5,871	\$ 10,250	\$ 7,500	\$ 8,390	\$ 8,390
11000 032 7505	Travel & Training	\$ 15,580	2,502	\$ 7,500	\$ 6,499	\$ 10,000	\$ 10,000
11000 032 7506	Publications & Advertising	\$ 560	17,789	\$ 3,000	\$ 3,000	\$ 13,000	\$ 10,000
11000 032 7507	Memberships & Dues	\$ 812	455	\$ 1,350	\$ 610	\$ 1,497	\$ 1,497
11000 032 7508	Insurance	\$ -	1,129	\$ -	\$ -	\$ -	\$ -
11000 032 7519	Professional Services Contractual	\$ 10,438	19,000	\$ 117,000	\$ 100,000	\$ 40,000	\$ 40,000
11000 032 7570	Tourism Industry Expenses	\$ 1,989	268	\$ -	\$ -	\$ -	\$ -
11000 032 7900	Capital Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & TRANSFERS OUT		\$ 250,019	\$ 249,134	\$ 375,446	\$ 323,183	\$ 297,917	\$ 294,917

JUSTIFICATION & EXPLANATION
ECONOMIC DEVELOPMENT

GL ACCT DESCRIPTION		
6001	SALARIES & WAGES	
	Economic Development Director Salary	\$ 99,426
	Marketing & Community Development Coordinator Salary	\$ 56,481
	TOTAL	\$ 155,907
61XX	EMPLOYER COSTS	
	FICA, SBS AND MEDICARE (7.58%)	\$ 11,818
	STATE OF ALASKA PERS (22%)	\$ 34,300
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 20,300
	TOTAL	\$ 66,417
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 SERVIC, AND CELL PHONE	
7503	INFORMATION TECHNOLOGY - ALLOTMENT FOR COMPUTER SOFTWARES, WEB DOMAINS & LICENSES, AND OTHER MISC. SOFTWARE AND PROGRAMMING.	
7505	TRAVEL & TRAINING - ALLOTMENT FOR TRAVEL AND REGISTRATION FOR TRAINING CONFERENCES & OTHER MISC. PROFESSIONAL DEVELOPMENT OPPORTUNITIES.	
7506	PUBLICATIONS & ADVERTISING - COST TO PUBLISH ADVERTISEMENTS	
7507	MEMBERSHIPS & DUES - SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATIONS	
7511	SURVEYING - ALLOTMENT FOR LAND SURVEY SERVICES	
7519	PROFESSIONAL SERVICES CONTRACTUAL - GIS MAPPING CONTRACT EXPENSES & ECONOMIC CONDITIONS REPORT, BCA REPORTS FOR GRANTS; SHSP COMMUNITY ADDRESSING PROJECT GRANT EXPENDITURES	
7570	TOURISM INDUSTRY EXPENSES - ALLOTMENT FOR BUILDING AND MAINTAINING TOURISM PROGRAMS	
7900	CAPITAL EXPENDITURES - CAPITAL EXPENSES (ABOVE \$5,000) INCURRED SPECIFIC TO ADMINISTRATION OPERATIONS	

FY2026 Annual Budget

GENERAL FUND



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #11000, Dept #033

GENERAL FUND
COMMUNITY CONTRIBUTIONS
DETAIL OF EXPENDITURES

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
COMMUNITY CONTRIBUTIONS							
11000 033 7507	Memberships & Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 033 7629	Charges from Capital Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 033 7820	Senior Citizen Program Expenditures	\$ 13,000	\$ 13,500	\$ -	\$ -	\$ -	\$ -
11000 033 7822	Contribution to Chamber of Commerce	\$ 27,000	\$ 19,545	\$ -	\$ -	\$ -	\$ -
11000 033 7823	Contribution to Local Radio	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
11000 033 7826	Contribution to Volunteer Fire Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 033 7829	Wrangell Athletic Club	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COMMUNITY CONTRIBUTIONS		\$ 50,000	43,045	\$ -	\$ -	\$ -	\$ -

All Community Contributions for FY 2026 will be in the form of in-kind utilities

JUSTIFICATION & EXPLANATION

GL ACCT DESCRIPTION

- 7507 **MEMBERSHIPS & DUES** - SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATIONS.
- 7621 **PW LABOR CHARGES** - LABOR CHARGE BILLED WHEN NEW WATER OR SEWER INSTALLATIONS ARE DONE, OR OTHER SEWER WORK CHARGED.
- 7629 **CHARGES FROM CAPITAL FACILITIES** - ALLOTMENT FOR CAPITAL FACILITIES MAINTANENCE, CUSTODIAL, AND MANAGEMENT SERVICES.
- 7820 **SENIOR CITIZEN PROGRAM EXPENDITURES** - 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**

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

- Launched the Wrangell Newspaper Archive website, offering the community and beyond digital access to Wrangell's newspapers from 1898 to the present for research, genealogy, and local history preservation.
- Expanded programming to include Baby Hour, Homeschool Hangout, the Winter Reading Program for Grownups, the Bookmark Contest, and more.
- Partnered with Wrangell Parks & Recreation and the Nolan Center to provide Wrangell Kids Club, our new afterschool initiative
- Continued offering popular programs such as the Summer Reading Program, Toddler Story Time, class visits, our adult book club and other long-standing services.
- Added Playaway audiobook devices to our collection using grant funds from the Institute of Museum and Library Services, accessed through the Wrangell Cooperative Association.
- Cleared out outdated inventory from the upstairs storage area.
- Provided exam proctoring services for the community.
- Both full-time employees attended the Alaska Library Association/Pacific Northwest Library Association Conference, bringing back fresh ideas and renewed energy to enhance library services.

Level of Service & Budget Impact

The continued growth in programming has placed a strain on our current staff, making it increasingly difficult to sustain this level of service long-term without additional staffing or resources. However, with our FY26 budgeted resources, the library will strive to maintain current operational levels. We will continue to seek external revenue sources for special projects and program expansions to enhance our offerings without overburdening our existing budget or staff.

Department Goals

- Conduct an inventory of our historical Alaskan collection in preparation for a preservation assessment.
- Expand the Wrangell Kids Club to include summer programming and extend its availability beyond this school year by seeking additional funding.
- Establish an eSports club with sponsorship from the Wrangell Cooperative Association.
- Continue updating the library's Policies and Procedures, including Computer Use, Internet, and Wireless policies.
- Expand technology workshops, such as Canva for Beginners, to include other digital tools and skills for community members.

FY2026 Annual Budget

GENERAL FUND



Personnel

Sarah ScamblerLibrary Director

Kaitlin WilsonLibrary Assistant

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 2024: 2.0 FTE

FY 2025: 2.0 FTE

FY 2026: 2.0 FTE

Performance Metrics

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

Trends & Future Challenges

- Shifting Information and Literacy Needs – Patrons of all ages require support in navigating an increasingly complex digital and information landscape, emphasizing the library's role in digital literacy and fact-checking education.
- Evolving Funding Landscape – Reliance on grants remains a risk, and securing sustainable funding for core services and new initiatives will require continued advocacy and creative financial planning.
- Rising Costs of Materials and Technology – Inflation continues to affect book prices, digital subscriptions, and technology upgrades, making it more challenging to maintain a well-rounded collection and up-to-date resources.
- Growing Demand for Digital Resources – As more patrons rely on eBooks, audiobooks, and streaming services, the library will need to balance digital collection development with maintaining a strong physical collection.
- Increasing Community Expectations – With the expansion of library programming, the community has come to expect a higher level of service, creating pressure to sustain and grow offerings despite limited resources.
- Aging Infrastructure and Space Limitations – The library's physical space may become a constraint as programming, collections, and patron needs grow, necessitating creative solutions for storage, seating, and multi-use areas. This challenge may prompt the need for future expansion or a building addition to better accommodate the community's needs.

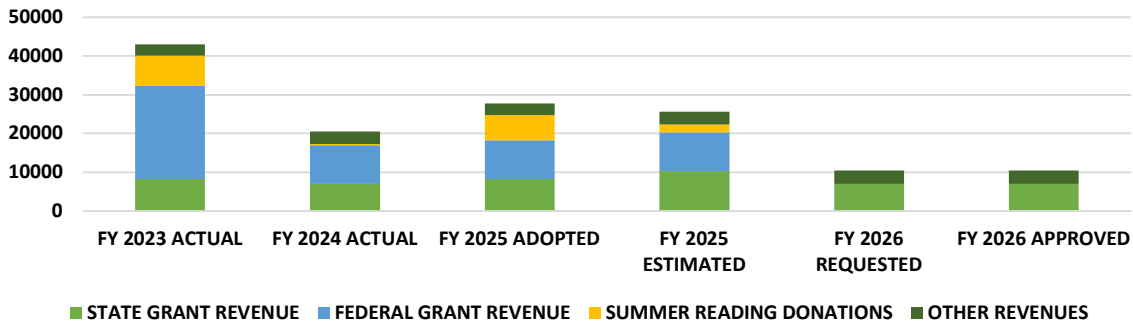
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 11000, Dept 034

GENERAL FUND
LIBRARY DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
STATE GRANT REVENUE	8,250	7,000	8,250	10,313	7,000	7,000
FEDERAL GRANT REVENUE	24,018	10,000	10,000	10,000	-	-
SUMMER READING DONATIONS	7,847	275	6,500	2,000	-	-
OTHER REVENUES	2,840	3,251	3,000	3,290	3,500	3,500
TOTAL REVENUES	42,955	20,526	27,750	25,603	10,500	10,500

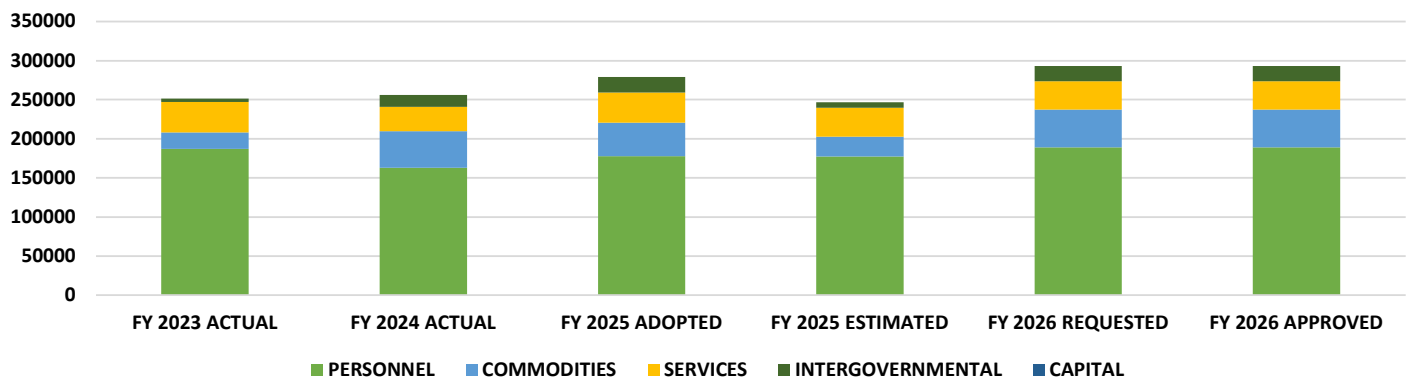
LIBRARY REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
PERSONNEL	186,991	162,953	177,841	177,577	189,357	189,357
COMMODITIES	21,265	46,885	43,050	25,291	47,775	47,775
SERVICES	38,823	31,095	38,286	36,775	36,519	36,519
INTERGOVERNMENTAL	4,253	14,857	19,831	7,121	19,699	19,699
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	251,332	255,790	279,008	246,763	293,351	293,351

LIBRARY EXPENDITURES BY FISCAL YEAR



FY2026 Annual Budget

GENERAL FUND



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET

Fund #11000 & 11180 (Library Consolidated)

GENERAL FUND
LIBRARY DEPARTMENT

DETAIL OF REVENUES & EXPENDITURES

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
LIBRARY GENERAL FUND REVENUES							
11000 034 4590	Library State Grant Revenue	\$ 8,250	7,000	\$ 8,250	\$ 10,313	\$ 7,000	\$ 7,000
11000 034 4595	Library Miscellaneous Grant Revenue	\$ -	1,000	\$ -	\$ 11,250	\$ -	\$ -
11000 034 4599	Library Federal Grant Revenue	\$ 24,018	10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
11000 034 4604	Miscellaneous Revenue	\$ 2,840	3,251	\$ 3,000	\$ 3,290	\$ 3,500	\$ 3,500
11180 034 4690	Summer Reading Program Donations	\$ 7,847	275	\$ 6,500	\$ 2,000	\$ -	\$ -
TOTAL LIBRARY REVENUES		\$ 42,955	21,526	\$ 27,750	\$ 36,853	\$ 10,500	\$ 10,500
LIBRARY GENERAL FUND EXPENDITURES							
11000 034 6001	Salaries & Wages	\$ 97,885	96,161	\$ 107,161	\$ 101,711	\$ 114,657	\$ 114,657
11000 034 6002	Temporary Wages	\$ 13,156	14,260	\$ 17,000	\$ 14,616	\$ 19,120	\$ 19,120
11000 034 6100	Employer Costs	\$ 75,950	51,485	\$ 48,781	\$ 58,458	\$ 51,181	\$ 51,181
11000 034 7001	Materials & Supplies	\$ 2,702	4,367	\$ 5,700	\$ 5,345	\$ 7,800	\$ 7,800
11000 034 7002	Facility Repair & Maintenance	\$ 3,309	10,854	\$ 5,000	\$ 1,730	\$ 5,000	\$ 5,000
11000 034 7003	Custodial Supplies	\$ 526	595	\$ 700	\$ 420	\$ 800	\$ 800
11000 034 7004	Postage & Shipping	\$ 699	1,007	\$ 1,650	\$ 1,206	\$ 3,175	\$ 3,175
11000 034 7120	Library Books	\$ 14,030	18,287	\$ 30,000	\$ 16,590	\$ 31,000	\$ 31,000
11180 034 7121	Summer Reading Program Expenditures	\$ -	11,776	\$ -	\$ -	\$ -	\$ -
11000 034 7501	Utilities	\$ 9,817	9,376	\$ 11,400	\$ 8,020	\$ 9,482	\$ 9,482
11000 034 7502	Phone/Internet	\$ 3,184	4,011	\$ 3,705	\$ 3,699	\$ 4,785	\$ 4,785
11000 034 7503	Information Technology	\$ 10,817	8,813	\$ 13,000	\$ 14,642	\$ 14,025	\$ 14,025
11000 034 7505	Travel, Training, and Professional Development	\$ -	1,048	\$ 4,900	\$ 2,792	\$ 4,400	\$ 4,400
11000 034 7507	Memberships & Dues	\$ 450	598	\$ 625	\$ 733	\$ 675	\$ 675
11000 034 7508	Insurance	\$ 6,883	8,296	\$ 9,556	\$ 9,556	\$ 7,552	\$ 7,552
11000 034 7519	Professional Services Contractual	\$ 7,672	-	\$ -	\$ 125	\$ -	\$ -
11000 034 7621	Public Works Labor Charges	\$ -	-	\$ -	\$ -	\$ -	\$ -
11000 034 7629	Charges from Capital Facilities	\$ 4,253	14,857	\$ 19,831	\$ 7,121	\$ 19,699	\$ 19,699
11000 034 7900	Capital Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -
TOTAL LIBRARY EXPENDITURES		\$ 251,332	255,790	\$ 279,008	\$ 246,763	\$ 293,351	\$ 293,351
Total Library Revenues		\$ 42,955	21,526	\$ 27,750	\$ 36,853	\$ 10,500	\$ 10,500
Total Library Expenditures		\$ (251,332)	(255,790)	\$ (279,008)	\$ (246,763)	\$ (293,351)	\$ (293,351)
Total Operating Surplus (Deficit)		\$ (208,377)	(234,264)	\$ (251,258)	\$ (209,911)	\$ (282,851)	\$ (282,851)

JUSTIFICATION & EXPLANATION

LIBRARY DEPARTMENT

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		
	LIBRARY DIRECTOR	\$	66,871
	LIBRARY ASSISTANT II	\$	47,785
	TOTAL	\$	114,657
6002	TEMPORARY WAGES - ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP		
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	8,691
	STATE OF ALASKA PERS (22%)	\$	25,224
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	17,265
	TOTAL	\$	51,181
7001	MATERIALS AND SUPPLIES - OFFICE PRODUCTS SUCH AS COPY PAPER, COMPUTER PAPER, LETTER HEAD, 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 OVERDUES & 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 and Parks and Recreation are deemed special revenue type funds as they each have dependency on investments that are restricted for their use only. The Nolan Center has the James & Elsie Nolan Trust and Parks, and Recreation has principal invested in the Permanent Fund. Investment income is material for both funds and therefore they are not considered General Fund departments in this budget or 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
Hospital Legacy Fund
911 Surcharge Fund
Economic Recovery Fund
Mill Property Development Fund
Debt Service Fund
Construction Fund



FY2026 Annual Budget

SPECIAL REVENUE FUNDS



SPECIAL REVENUE FUNDS | DESCRIPTIONS

PERMANENT FUND

FUND #20000

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

NOLAN CENTER FUND

FUND #21xxx

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

SALES TAX FUND

FUND #22000

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

PARKS & RECREATION FUND

FUND #24xxx

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

SECURE SCHOOLS FUND

FUND #25xxx

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

WRANGELL PUBLIC SCHOOL DISTRICT LOCAL CONTRIBUTION FUND

FUND #26000

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

TRANSIENT TAX FUND

FUND #28000

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

COMMERCIAL PASSENGER VESSEL (CPV) FUND

FUND #28010

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

MARIEN GLENZ FUND**FUND #28020**

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

BIRDFEST FUND**FUND #28030**

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

BOROUGH ORGANIZATION FUND**FUND #11110**

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

HOSPITAL LEGACY FUND**FUND #11125**

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

911 SURCHARGE FUND**FUND #11130**

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

ECONOMIC RECOVERY FUND**FUND #53000**

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

FY2026 Annual Budget

SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 20000 (Permanent Fund Consolidated)

SPECIAL REVENUE TYPE
PERMANENT FUND
SUMMARY OF REVENUES & EXPENDITURES

PERMANENT FUND REVENUES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
20000 000 4371	Cold Storage Lease	\$ 28,246	\$ 21,495	\$ 36,239	\$ 36,239	\$ 36,239	\$ 36,239
20000 000 4550	Investment Income (Loss)	\$ 568,305	\$ 912,948	\$ 400,000	\$ 1,165,833	\$ 350,000	\$ 350,000
20000 000 4650	Land & Lot Sales (Tidelands)	\$ 170,389	\$ 63,800	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL REVENUES		\$ 766,940	\$ 998,243	\$ 486,239	\$ 1,252,072	\$ 436,239	\$ 436,239

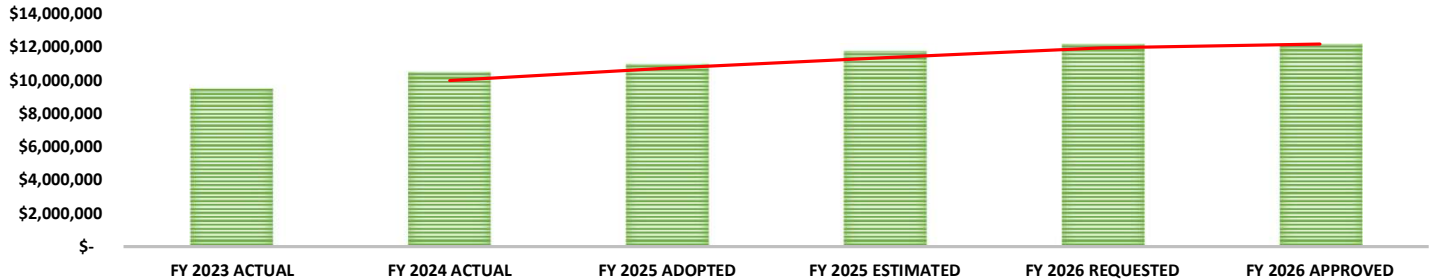
PERMANENT FUND EXPENDITURES & TRANSFERS-OUT

20000 000 8910	Transfer To General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20000 000 8924	Transfer To Parks & Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Special Revenue Fund: Permanent Fund	BEGINNING FUND BALANCE (7/1/20XX)	\$ 8,752,742	\$ 9,492,682	\$ 10,490,925	\$ 10,490,925	\$ 11,742,996	\$ 11,742,996
	CHANGE IN NET POSITION	\$ 739,940	\$ 998,243	\$ 486,239	\$ 1,252,072	\$ 436,239	\$ 436,239
	ENDING FUND BALANCE (6/30/XXXX)	\$ 9,492,682	\$ 10,490,925	\$ 10,977,163	\$ 11,742,996	\$ 12,179,235	\$ 12,179,235
UNRESTRICTED BALANCE		\$ 8,270,250	\$ 9,139,943	\$ 9,563,566	\$ 10,230,777	\$ 10,610,839	\$ 10,610,839
RESTRICTED FOR P&R		\$ 1,222,432	\$ 1,350,982	\$ 1,413,598	\$ 1,512,219	\$ 1,568,396	\$ 1,568,396
TOTAL FUND BALANCE		\$ 9,492,682	\$ 10,490,925	\$ 10,977,163	\$ 11,742,996	\$ 12,179,235	\$ 12,179,235

*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 are dedicated to preserving and showcasing Wrangell's history, heritage, and people for the benefit of residents and visitors. We provide educational and enriching experiences while serving as a vital community hub for events of all sizes, fostering culture, entertainment, socialization, and education. As Wrangell's civic center, the Nolan Center plays a crucial role in community life.

Key Accomplishments**2024 SUMMER TOUR SEASON:**

Revenue Growth: Achieved significant revenue growth, exceeding targets and demonstrating the continued appeal of Nolan Center offerings.

Increased Out-of-State Revenue: Strategic pricing adjustments resulted in a substantial increase in out-of-state resident revenue, generating \$17,956 compared to \$14,000 in FY23.

Gift Shop Success: Despite a decrease in overall visitor numbers, gift shop revenue increased significantly, totaling \$77,679, up from \$56,830 in FY23.

Sustained Museum Popularity: The Wrangell Museum remained a top attraction, welcoming over 4,000 guests through organized tours and an additional 1,581 walk-in visitors.

Cruise Ship Passenger Engagement: Wrangell's 20,000 cruise ship passengers represented a significant potential audience for the Nolan Center.

COMMUNITY ENGAGEMENT:

The Nolan Center served as a vibrant community hub, hosting and supporting a wide array of events:

- 4th of July Talent Show
- Bearfest & Birdfest activities
- Capital Christmas Tree celebration
- Numerous Wrangell Cooperative Association events, including large native gatherings
- Bombardment Apology event
- Wrangell Kids Club
- Traveling Exhibits (Climate & Southeast Alaska Art)
- Tlingit & Haida events (Cultural Art classes, Backpack distribution, Subsistence food distribution, Executive council meeting)
- SEAPA Board Meeting
- Nolan Center 20th Anniversary celebration
- Community theater productions ("You Can't Take It With You" & "Joseph and the Amazing Technicolor Dreamcoat")
- Professional Development: The Nolan Center hosted the Alaska Recreation and Park Associations annual conference, promoting professional development and collaboration.

FY2026 Annual Budget

SPECIAL REVENUE FUNDS



- Educational Outreach: The Nolan Center provided extensive educational programming including numerous presentations enriching community understanding of local history weather patterns and culture.
- Collaboration with Wrangell Public School (WPS) on several successful Literacy Nights.
- Hosting of various symposiums presented by universities and NSF affiliates.
- Competition CAPS Assessment Grant (Conservation Assessment Program)

Level of Service & Budget Impact

The Nolan Center will maintain its current service level, operating within its allocated budget. The existing staffing of three full-time employees allows for effective operation of the facility and provides flexible hours to accommodate a variety of events. The Center will continue to actively pursue grant opportunities to supplement budgeted resources and fund improvements and updates to both the museum and civic center spaces.

Department Goals

- Website Revitalization: Launch a new, user-friendly website for the Nolan Center, featuring improved navigation, online ticketing/reservations, virtual tours, interactive exhibits, and enhanced community engagement features. This will improve accessibility and promote the Center's offerings to a wider audience.
- Museum Enhancement: Implement key goals and recommendations outlined in the Comprehensive Assessment and Planning Study (CAPS) final report for the Wrangell Museum. This may include updating exhibits, improving interpretive materials, and enhancing the visitor experience.
- Repatriation Exhibit Funding: Actively pursue new funding sources specifically designated for museum exhibits showcasing newly repatriated items. This will ensure proper preservation and display of these important cultural artifacts.
- Civic Center AV Upgrades: Collaborate with Wrangell non profit organizers to jointly seek funding opportunities for upgrades to the Nolan Center's lighting and sound equipment. This will enhance the quality of events held in the civic center and benefit both organizations.
- Expanded Educational Programming: Develop and implement new educational programs and workshops for all ages, focusing on local history, culture, and the environment. This could include partnerships with local schools, community organizations, and visiting experts.
- Community Partnerships: Strengthen existing and develop new partnerships with local organizations, businesses, and community groups to expand outreach and promote the Nolan Center as a vital community hub.
- Visitor Experience Enhancement: Conduct visitor surveys and gather feedback to identify areas for improvement in the visitor experience. Implement changes based on this feedback to ensure a positive and engaging experience for all visitors.
- Marketing and Promotion: Develop a comprehensive marketing and promotion plan to increase awareness of the Nolan Center's programs, exhibits, and events. This will include utilizing social media, local media outlets, and partnerships with tourism organizations.

Personnel

Jeanie Arnold	Nolan Center Director
Amber Wade	Nolan Center Coordinator
DaNika Smalley	Nolan Center Attendant

FY 2024: 3.0 FTE**FY 2025: 3.0 FTE****FY 2026: 3.0 FTE**

Performance Metrics

The following metrics will be used to track the Nolan Center's performance in FY26:

- **Event Management:** Number of scheduled events organized and executed by Nolan Center staff. (This metric measures the Center's activity level and its ability to attract and host events.)
- **Funding Success:** Number of grants and external funding opportunities applied for and/or awarded, along with the total dollar amount secured. (This metric tracks the Center's success in diversifying its funding base and securing resources for projects.)
- **Walk-in Visitation:** Number of visitors to the Nolan Center and Wrangell Museum outside of organized tours (walk-in traffic). (This metric measures the Center's appeal to independent visitors and its success in attracting them beyond organized tour groups.)
- **Movie Theatre Performance:** Movie theatre ticket sales revenue and attendance. (This metric tracks the performance of the movie theatre as a revenue generator and community amenity.)
- **Educational Program Participation:** Number of participants in educational programs and workshops offered by the Nolan Center. (This metric will measure the reach and impact of the Center's educational outreach efforts.)
- **Visitor Satisfaction:** Results from visitor surveys and feedback mechanisms regarding their experience at the Nolan Center and Wrangell Museum. (This metric will provide valuable insights into visitor perceptions and areas for improvement.)
- **Community Partnerships:** Number of active partnerships with local organizations, businesses, and community groups. (This metric will track the Center's success in building and maintaining collaborative relationships.)

Trends & Future Challenges

- **Building Infrastructure:** The Nolan Center's ongoing roof restoration project requires continued attention and resources to ensure its successful completion.
- **Power Security:** Upgrading the backup generator to a larger system capable of powering the entire building is a critical need. This will ensure the Nolan Center can serve as a vital community resource during power outages.
- **Economic Development and Tourism:** Collaborating with the Economic Development and Marketing team is essential to capitalize on tourism opportunities and increase revenue generation for the Nolan Center's civic center operations. This partnership will help ensure the long-term financial sustainability of the facility.

FY2026 Annual Budget

SPECIAL REVENUE FUNDS



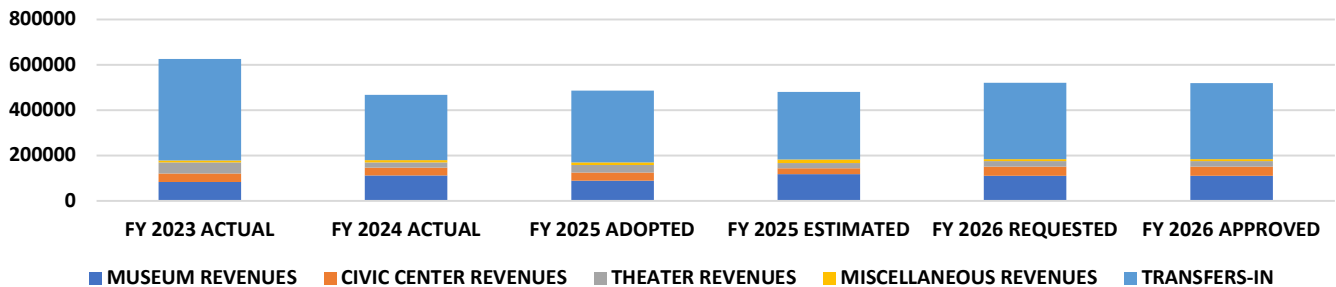
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 21XXX (Nolan Center Consolidated)

SPECIAL REVENUE TYPE
NOLAN CENTER

SUMMARY OF REVENUES & EXPENDITURES

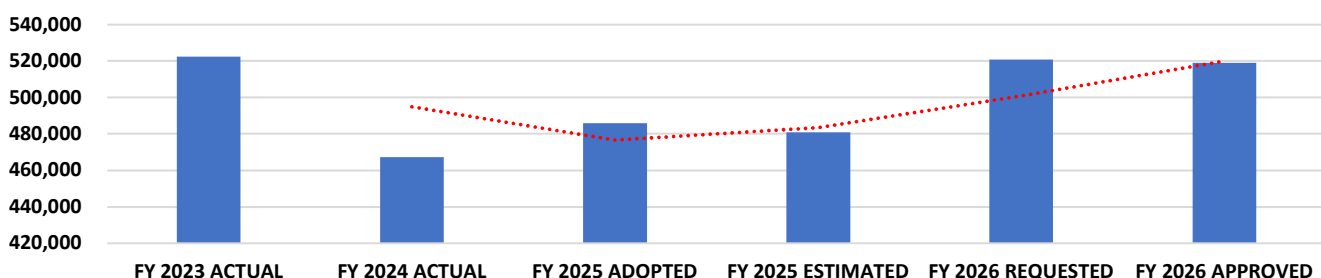
SUMMARY OF REVENUES BY TYPE						
CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
MUSEUM REVENUES	83,460	110,942	90,000	118,090	110,000	110,000
CIVIC CENTER REVENUES	36,697	34,939	35,000	25,908	40,000	40,000
THEATER REVENUES	49,454	24,142	32,500	23,697	25,000	25,000
MISCELLANEOUS REVENUES	8,394	9,440	12,000	14,460	9,000	9,000
TRANSFERS-IN	447,259	287,810	316,440	298,744	336,696	334,896
TOTAL REVENUE & TRANSFERS-IN	\$ 625,264	\$ 467,272	\$ 485,940	\$ 480,898	\$ 520,696	\$ 518,896

NOLAN CENTER REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE						
CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
GENERAL EXPENDITURES						
PERSONNEL	250,801	230,107	238,134	241,393	263,696	276,196
COMMODITIES	57,287	9,365	19,200	28,326	20,700	16,900
SERVICES	119,796	125,431	134,585	121,277	137,055	126,555
INTERGOVERNMENTAL	26,728	30,819	34,021	25,760	29,437	29,437
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
DEPARTMENT SPECIFIC EXPENDITURES						
MUSEUM EXPENDITURES	31,186	38,723	30,000	35,269	40,000	40,000
CIVIC CENTER EXPENDITURES	4,876	7,980	10,000	10,467	10,000	10,000
THEATER EXPENDITURES	31,823	24,848	20,000	18,405	20,000	20,000
TOTAL EXPENDITURES	522,496	467,272	485,940	480,897	520,888	519,088

NOLAN CENTER EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL

2026 ANNUAL BUDGET

Fund #21XXX (Nolan Center Consolidated)

SPECIAL REVENUE FUND TYPE

NOLAN CENTER

DETAIL OF REVENUES & EXPENDITURES

		FY 2023	FY 2024 ACTUAL	FY 2025	FY 2025	FY 2026	FY 2026
NOLAN CENTER REVENUES & TRANSFERS-IN		ACTUAL		ADOPTED	ESTIMATED	REQUESTED	APPROVED
21000 125 4101	PERS On-behalf Revenue	\$ 4,044	\$ 4,123	\$ 7,000	\$ 7,000	\$ 4,000	\$ 4,000
21000 125 4910	Nolan Center Transfer from General Fund	\$ 197,259	\$ 227,810	\$ 249,440	\$ 226,744	\$ 271,888	\$ 270,088
21000 125 4912	Transfer from Investments (J&E Nolan Endowment)	\$ 250,000	\$ 60,000	\$ 60,000	\$ 65,000	\$ 65,000	\$ 65,000
21000 125 4928	Transfer from Transient Tax Fund	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ -
21010 121 4690	Museum Donations	\$ 4,350	\$ 5,317	\$ 5,000	\$ 7,460	\$ 5,000	\$ 5,000
21010 121 4701	Museum Admissions General	\$ 15,950	\$ 15,361	\$ 15,000	\$ 13,444	\$ 15,000	\$ 15,000
21010 121 4702	Museum Admission Tours	\$ 11,440	\$ 17,936	\$ 15,000	\$ 30,983	\$ 20,000	\$ 20,000
21010 121 4703	Museum Sales of Merchandise & Concessions	\$ 56,070	\$ 77,645	\$ 60,000	\$ 73,664	\$ 75,000	\$ 75,000
21000 122 4600	Miscellaneous Revenues	\$ 20,954	\$ -	\$ -	\$ -	\$ -	\$ -
21020 122 4705	Facility Rental	\$ 18,177	\$ 14,380	\$ 15,000	\$ 19,497	\$ 20,000	\$ 20,000
21020 122 4708	Event Revenue	\$ 18,520	\$ 20,559	\$ 20,000	\$ 6,410	\$ 20,000	\$ 20,000
21030 123 4701	Admissions/User Fees	\$ 19,744	\$ 9,269	\$ 15,000	\$ 9,262	\$ 10,000	\$ 10,000
21030 123 4703	Sales of Merchandise & Concessions	\$ 29,710	\$ 14,872	\$ 17,500	\$ 14,435	\$ 15,000	\$ 15,000
TOTAL REVENUES & TRANSFERS-IN		\$ 646,218	\$ 467,272	\$ 485,940	\$ 480,898	\$ 520,888	\$ 519,088

GENERAL OPERATING EXPENDITURES

21000 125 6001	Salaries & Wages	\$ 153,395	150,967	\$ 171,693	\$ 162,154	\$ 174,647	\$ 174,647
21000 125 6002	Temporary Wages	\$ 10,946	7,215	\$ 10,000	\$ 12,435	\$ 12,500	\$ 25,000
21000 125 6005	Overtime	\$ 87	1,533	\$ -	\$ 108	\$ 1,500	\$ 1,500
21000 125 6XXX	Employer Costs	\$ 86,261	69,094	\$ 54,441	\$ 64,821	\$ 72,049	\$ 72,049
21000 125 7001	Materials & Supplies	\$ 2,566	1,120	\$ 1,700	\$ 1,673	\$ 1,700	\$ 1,700
21000 125 7002	Facility Repair & Maintenance	\$ 50,369	5,340	\$ 10,000	\$ 16,031	\$ 15,000	\$ 10,000
21000 125 7003	Custodial Supplies	\$ 1,091	1,363	\$ 1,500	\$ 1,400	\$ 1,500	\$ 1,500
21000 125 7004	Postage & Shipping	\$ 474	361	\$ 500	\$ 580	\$ 500	\$ 500
21000 125 7008	Non-capital Equipment	\$ 1,626	310	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,200
21000 125 7009	Equipment Repair & Maintenance	\$ 1,159	871	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
21000 125 7017	Fuel & Oil - Heating	\$ -	-	\$ 3,500	\$ 6,642	\$ -	\$ -
21000 125 7501	Utilities	\$ 76,257	65,411	\$ 74,385	\$ 65,086	\$ 73,314	\$ 73,314
21000 125 7502	Phone/Internet	\$ 8,350	13,372	\$ 13,500	\$ 10,137	\$ 13,500	\$ 13,500
21000 125 7503	Information Technology	\$ 2,640	1,546	\$ 2,000	\$ 1,799	\$ 2,000	\$ 1,000
21000 125 7505	Travel & Training	\$ 112	1,297	\$ 2,000	\$ 1,873	\$ 3,000	\$ 3,000
21000 125 7506	Publications & Advertising	\$ 1,994	1,295	\$ -	\$ -	\$ 500	\$ 500
21000 125 7507	Memberships and Dues	\$ 2,608	612	\$ 1,000	\$ 500	\$ 500	\$ 500
21000 125 7508	Insurance	\$ 17,137	24,137	\$ 24,701	\$ 24,701	\$ 26,741	\$ 26,741
21010 121 7509	Credit card processing & bank fees	\$ 1,555	3,560	\$ 3,500	\$ 3,695	\$ 5,000	\$ 5,000
21020 122 7515	Permits, Inspections & Compliance	\$ 1,120	600	\$ 500	\$ 750	\$ 500	\$ 1,000
21000 125 7519	Professional Services Contractual	\$ 8,135	14,898	\$ 15,000	\$ 14,608	\$ 15,000	\$ 5,000
21000 125 7629	Charges from Facilities Maintenance	\$ 26,728	30,819	\$ 34,021	\$ 25,760	\$ 29,437	\$ 29,437
21000 125 7900	Capital Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL OPERATING EXPENDITURES		\$ 454,610	395,722	\$ 425,940	\$ 416,756	\$ 450,888	\$ 449,088

MUSEUM OPERATING EXPENDITURES

21010 121 7050	Concessions & Merchandise for Resale	\$ 28,287	36,724	\$ 25,000	\$ 35,192	\$ 35,000	\$ 35,000
21010 121 7055	Museum Exhibits	\$ 2,202	1,330	\$ 5,000	\$ 77	\$ 5,000	\$ 5,000
21010 121 7577	Asset Preservation & Management	\$ 697	670	\$ -	\$ -	\$ -	\$ -
TOTAL MUSEUM OPERATING EXPENDITURES		\$ 31,186	38,723	\$ 30,000	\$ 35,269	\$ 40,000	\$ 40,000

CIVIC CENTER OPERATING EXPENDITURES

21020 122 7052	Event Expenditures	\$ 4,876	7,980	\$ 10,000	\$ 10,467	\$ 10,000	\$ 10,000
TOTAL CIVIC CENTER OPERATING EXPENDITURES		\$ 4,876	7,980	\$ 10,000	\$ 10,467	\$ 10,000	\$ 10,000

THEATER OPERATING EXPENSES

21030 123 7050	Concessions & Merchandise for Resale	\$ 11,728	10,248	\$ 10,000	\$ 10,419	\$ 10,000	\$ 10,000
21030 123 7830	Film Expense	\$ 20,095	14,600	\$ 10,000	\$ 7,986	\$ 10,000	\$ 10,000
Total		\$ 31,823	24,848	\$ 20,000	\$ 18,405	\$ 20,000	\$ 20,000

TOTAL OPERATING EXPENDITURES \$ 522,496 467,272 \$ 485,940 \$ 480,897 \$ 520,888 \$ 519,088

Total Operating Revenues \$ 646,218 \$ 467,272 \$ 485,940 \$ 480,898 \$ 520,888 \$ 519,088

Total Operating Expenses \$ 522,496 \$ 467,272 \$ 485,940 \$ 480,897 \$ 520,888 \$ 519,088

Change in Net Position \$ 123,722 \$ - \$ - \$ - \$ - \$ -

FY2026 Annual Budget

SPECIAL REVENUE FUNDS



SPECIAL REVENUE FUND: NOLAN CENTER CIP FUND

Fund #21300

Project Description	GL Account	Account Description	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 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 resource	\$ -	\$ -	\$ -	\$ -	\$ -
		Transfers from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT: 21002 NC Roof Repairs	21300 125 4910 00 21002	Nolan Center Roof Repairs Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
	21300 125 9999 00 21002		\$ -	\$ -	\$ -	\$ -	\$ -
		Resources available over resource	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT: 21003 NC Storage Building Settlement	21300 125 4910 00 21003	Transfers from General Fund	\$ 115,547	\$ -	\$ -	\$ -	\$ -
	21300 125 9999 00 21003	NC Storage Building Settlement Repairs Expenses	\$ 115,547	\$ -	\$ -	\$ -	\$ -
		Resources available over resource	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -

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	\$	81,512
	NOLAN CENTER COORDINATOR	\$	47,029
	NOLAN CENTER ATTENDANT	\$	46,106
	TOTAL	\$	174,647
6002	TEMPORARY WAGES - ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP.		
6XXX	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	13,238
	STATE OF ALASKA PERS (22%)	\$	38,422
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	20,388
	TOTAL	\$	72,049
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, PIANT, 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		
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		

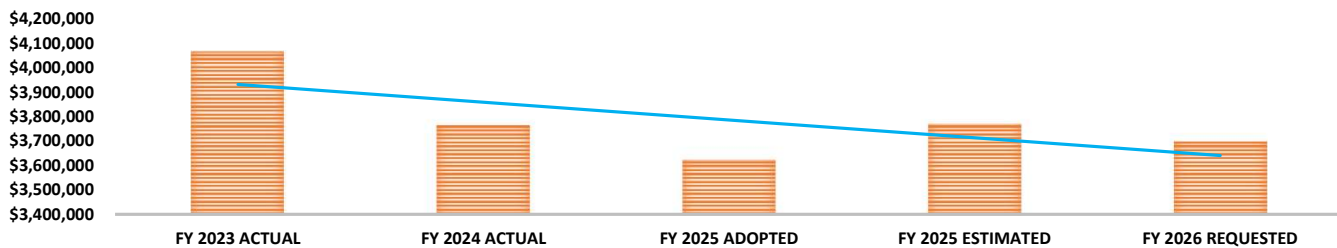
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #22XXX (Sales Tax Fund Consolidated)

SPECIAL REVENUE FUND TYPE
SALES TAX FUND
DETAIL OF EXPENDITURES

SALES TAX FUND REVENUES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
22000 000 4020	Sales Tax Revenue	\$ 4,067,508	\$ 3,765,804	\$ 3,625,000	\$ 3,771,189	\$ 3,700,000	\$ 3,700,000
22000 000 4025	Penalties & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS-OUT (ALLOCATIONS)							
22000 000 8910	Transfer to General Fund (80%)	\$ 3,235,591	\$ 3,012,643	\$ 2,900,000	\$ 3,016,951	\$ 2,960,000	\$ 2,960,000
22000 000 8926	Transfer to WPS Contribution Fund (20%)	\$ 831,917	\$ 753,161	\$ 725,000	\$ 754,238	\$ 740,000	\$ 740,000
22000 000 8950	Transfer to Residential Construction Fund	\$ 1,533,123	\$ -	\$ -	\$ -	\$ -	\$ -

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

SALES TAX REVENUE BY FISCAL YEAR



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

FY2026 Annual Budget

SPECIAL REVENUE FUNDS



SPECIAL REVENUE FUNDS | PARKS & RECREATION

Purpose

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

Key Accomplishments

- **Community Partnerships:** Strengthened collaboration with Wrangell Public Schools (PE classes, Swim Team, WHS athlete passes, athletic practices/events), launched the Garden Bed Adoption and Playground Revitalization Sponsorship programs, partnered with the Forest Service Trails Crew and Student Conservation Association on trails work, and supported Wrangell Little League and Petroglyph Beach maintenance efforts. We also maintained high-use local parks, trails, and public restrooms accessed by cruise visitors, provided pool access for local dive teams, Swim Club/Team, and offered after-school programming with the Library and Nolan Center.
- **Facility Upgrades:** Improved the pool and community center with new fitness equipment, a new 4-person sauna, lobby window repairs, a court repurpose project, and general reorganization and repainting.
- **Volunteer Growth:** Expanded volunteer engagement, increasing capacity for community programs and activities.
- **Program Expansion:** Increased programming, extended regular hours, and boosted access at the Community Center.
- **Brand Refresh:** Rolled out a new logo, enhanced social media presence, and strengthened community visibility.
- **Staff Training:** Gained in-house capacity for lifeguard certification through Lifeguard Instructor Training.
- **Signature Events:** Created and hosted popular events including Music in the Parks, BearFest Marathon, Alaska Day Half Marathon, Southeast Beast Sprint Triathlon, and a Youth & Parent Fitness Program.
- **Statewide Impact:** Successfully hosted the Alaska Recreation and Parks Association Conference.
- **Preventative Maintenance:** Completed critical upgrades to pool and community center exteriors, automated HVAC system work, electrical updates, and heating system replacement.
- **Storage & Safety:** Developed a surplus system to streamline storage, maximize usable space, and maintain safety.
- **Outdoor Improvements:** Upgraded the City Park main pavilion and beach access road/stairs, assumed maintenance responsibility of the new Mt. Dewey extension trail.

Level of Service & Budget Impact

- Reduced temporary wages may limit programming and community activity offerings.
- Full-time staff will take on increased daily responsibilities, including lifeguarding and programming support, to maintain service levels with fewer temporary hires.
- The full-time Parks position is critical to meeting facility and grounds maintenance and service goals.

Department Goals

- Hire a full-time Parks Maintenance employee to support consistent upkeep of parks, facilities and daily P&R services.
- Pursue grant funding to expand recreation and aquatics programming, along with playground revitalization efforts.
- Grow community access by expanding the volunteer program to support activities and events.
- Strengthen collaboration across City & Borough departments and with local agencies and organizations.
- Continue to bolster volunteer program to enrich programming, increase activity offerings, and foster social connections across all ages.
- Implement an in-house surplus system to reduce clutter, improve facility access, and enhance safety and aesthetics.
- Redesign staff training to boost efficiency, increase safety for patrons and employees, and build staff morale, competence, and confidence.
- Enhance aquatics programming through partnership with the local swim club.
- Utilize seasonal closures to complete deep maintenance projects and facility improvements that support long-term use and sustainability.

Trends & Future Challenges

- High employee turnover continues to increase operational costs and adds strain on staff management and training capacity.
- Aging infrastructure requires frequent repairs, increasing maintenance demands and diverting budget away from program growth and facility upgrades.
- Rising incidents of vandalism and damage to park structures further stretch limited resources and reduce opportunities for improvements.
- Growing community engagement and volunteerism is helping support programs and expand service reach.
- Increasing interest in health and wellness is driving demand for more recreation opportunities and greater facility access.

FY2026 Annual Budget

SPECIAL REVENUE FUNDS



Personnel

Lucy Robinson	Parks & Recreation Director
Lane Fitzjarrald	Recreation Maintenance Specialist
Devyn Johnson	Recreation and Aquatics Coordinator
VACANT	Parks Light Maintenance

FY 2024: 3.0 FTE

FY 2025: 4.0 FTE

FY 2026: 4.0 FTE

Peformance Metrics

- Share objectives and progress updates with the Parks & Recreation Advisory Board to ensure transparency and alignment.
- Reevaluate the department’s strategic plan to refine and prioritize goals based on current needs and trends.
- Engage the community through surveys, public forums, and open communication to gather feedback and guide decision-making.
- Monitor and respond to incident trends and recurring issues, identifying root causes and implementing effective solutions.
- Maintain efficient, safe operations at the pool and community facilities through proactive, preventative maintenance planning and execution.

CITY AND BOROUGH OF WRANGELL

2025 ANNUAL BUDGET

Fund 24XXX (Parks & Recreation Consolidated)

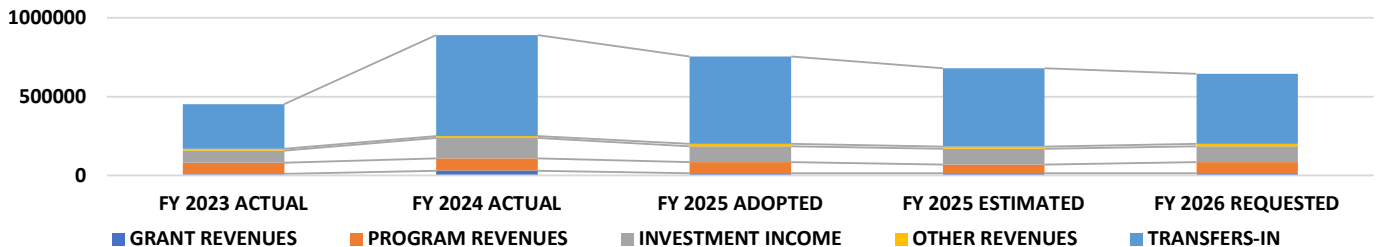
SPECIAL REVENUE TYPE

PARKS AND RECREATION

SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE						
CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
GRANT REVENUES	9,089	29,986	14,000	14,294	14,000	14,000
PROGRAM REVENUES	72,166	77,646	71,387	53,971	71,387	71,387
INVESTMENT INCOME	76,098	130,883	100,000	100,000	100,000	100,000
OTHER REVENUES	10,877	11,564	15,800	16,233	15,800	15,800
TRANSFERS-IN	283,736	640,475	554,489	496,516	443,778	432,559
TOTAL REVENUE & TRANSFERS-IN	\$ 451,967	\$ 890,554	\$ 755,676	\$ 681,014	\$ 644,965	\$ 633,746

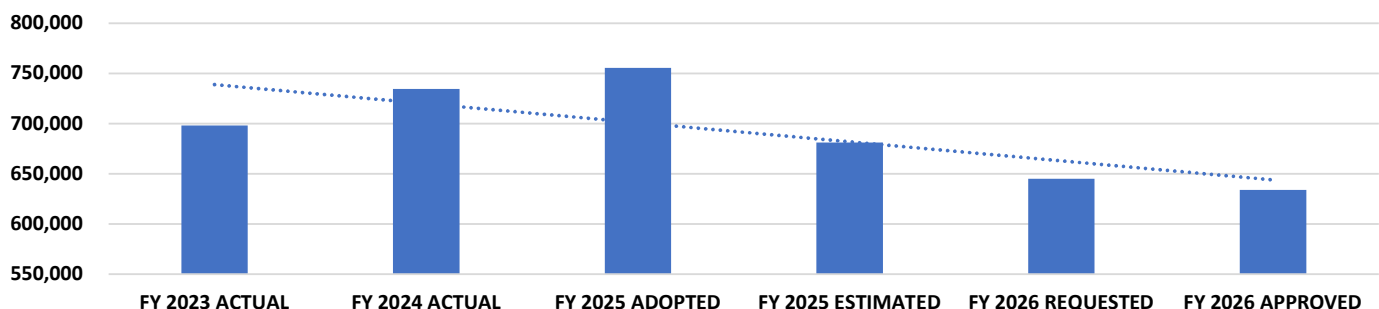
PARKS & RECREATION REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
GENERAL EXPENDITURES						
PERSONNEL	356,519	408,208	405,781	416,503	318,225	368,225
COMMODITIES	37,580	17,179	25,800	24,298	25,000	17,250
SERVICES	34,948	58,521	40,307	40,215	39,778	39,778
INTERGOVERNMENTAL	20,322	6,621	31,738	8,888	34,722	34,722
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
DEPARTMENT SPECIFIC EXPENDITURES						
POOL EXPENDITURES	177,841	149,631	178,400	145,661	177,369	141,900
PARKS CENTER EXPENDITURES	56,285	51,243	35,650	31,422	35,138	18,138
RECREATION EXPENDITURES	14,697	43,045	38,000	14,026	14,845	13,845
TOTAL EXPENDITURES	698,191	734,447	755,676	681,014	645,077	633,858

PARKS & RECREATION EXPENDITURES BY FISCAL YEAR



FY2026 Annual Budget

SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 24XXX (Consolidated P&R)

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

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
REVENUES & TRANSFERS-IN							
24000 000 4101	State Of AK Share Of PERS	\$ 5,245	\$ 5,795	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
24000 000 4550	Interest Income	\$ 76,098	\$ 130,883	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
24000 140 4690	Donations & Sponsorships	\$ 2,727	\$ 4,064	\$ 4,000	\$ 2,802	\$ 4,000	\$ 4,000
24000 140 4703	Merchandise & Concessions	\$ 1,485	\$ 1,355	\$ 1,500	\$ 3,150	\$ 1,500	\$ 1,500
24000 140 4712	Fee Assistance Donations	\$ 1,410	\$ 350	\$ 300	\$ 281	\$ 300	\$ 300
24000 140 4716	Community Contractor Revenue	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
24000 000 4900	Transfer from Other Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24000 000 4910	Transfer From General Fund	\$ 283,736	\$ 640,475	\$ 554,489	\$ 496,516	\$ 443,465	\$ 447,245
24000 140 4922	Transfer From Sales Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24010 141 4702	Pool Program Revenues	\$ 48,263	\$ 39,901	\$ 44,066	\$ 32,702	\$ 44,066	\$ 44,066
24010 141 4705	Pool Reservations	\$ 2,751	\$ 2,918	\$ 3,481	\$ 575	\$ 3,481	\$ 3,481
24020 142 4705	Parks Reservations	\$ 5,090	\$ 5,030	\$ 4,012	\$ 1,850	\$ 4,012	\$ 4,012
24030 143 4702	Recreation Program Revenues	\$ 12,317	\$ 23,135	\$ 15,104	\$ 18,494	\$ 15,104	\$ 15,104
24030 143 4705	Recreation Reservations	\$ 3,746	\$ 6,663	\$ 4,725	\$ 350	\$ 4,725	\$ 4,725
24000 000 4600	Miscellaneous Revenue	\$ 2,921	\$ -	\$ -	\$ -	\$ -	\$ -
24300 000 4590	State Grant Revenue	\$ 6,168	\$ 29,986	\$ 14,000	\$ 14,294	\$ 14,000	\$ 14,000
24300 000 4595	Miscellaneous Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES & TRANSFERS-IN		\$ 451,967	\$ 890,554	\$ 755,676	\$ 681,014	\$ 644,652	\$ 648,432
GENERAL OPERATING EXPENDITURES							
24000 140 6001	Salaries & Wages	\$ 177,138	\$ 208,644	\$ 246,894	\$ 222,565	\$ 203,807	\$ 203,807
24000 140 6002	Temporary Wages	\$ 81,221	\$ 100,967	\$ 50,000	\$ 77,879	\$ 30,000	\$ 80,000
24000 140 6005	Overtime	\$ 2,802	\$ 3,810	\$ 5,000	\$ 3,940	\$ 3,000	\$ 3,000
24000 140 6XXX	Employer Costs	\$ 93,470	\$ 94,115	\$ 100,387	\$ 110,317	\$ 77,918	\$ 77,918
24000 140 7630	Community Contractor Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24000 140 7001	Materials & Supplies	\$ 34,018	\$ 14,155	\$ 16,000	\$ 13,337	\$ 15,000	\$ 10,000
24000 140 7010	Vehicle Maintenance	\$ 3,071	\$ 932	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,000
24000 140 7050	Concessions & Merchandise for Resale	\$ -	\$ 1,458	\$ 3,000	\$ 3,977	\$ 3,000	\$ 3,000
24000 140 7100	Uniform, Gear & Clothing	\$ 491	\$ 635	\$ 4,800	\$ 4,985	\$ 5,000	\$ 3,250
24000 140 7502	Phone & Internet	\$ 8,753	\$ 9,102	\$ 9,000	\$ 10,505	\$ 9,277	\$ 9,277
24000 140 7503	Information Technology	\$ 4,455	\$ 499	\$ 3,880	\$ 4,268	\$ 4,000	\$ 4,000
24000 140 7505	Travel & Training	\$ 6,083	\$ 9,770	\$ 5,750	\$ 5,056	\$ 3,500	\$ 3,500
24000 140 7506	Publications & Advertising	\$ 602	\$ 682	\$ 500	\$ 605	\$ 500	\$ 500
24000 140 7507	Memberships & Dues	\$ 505	\$ 3,295	\$ 500	\$ 500	\$ 600	\$ 600
24000 140 7508	Insurance	\$ 12,702	\$ 31,378	\$ 18,677	\$ 17,586	\$ 19,902	\$ 19,902
24000 140 7509	Bank & Credit Card Fees	\$ 1,849	\$ 2,233	\$ 2,000	\$ 1,696	\$ 2,000	\$ 2,000
24000 140 7515	Permits, Inspections & Compliance	\$ 1,887	\$ 670	\$ 3,500	\$ 1,803	\$ 3,500	\$ 3,500
24000 140 7519	Professional Services	\$ -	\$ 1,562	\$ -	\$ -	\$ -	\$ -
24000 140 7621	Charges from Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24000 140 7622	Charges from Garage	\$ 4,345	\$ 2,171	\$ 10,947	\$ 5,947	\$ 11,004	\$ 11,004
24000 140 7629	Charges from Capital Facilities	\$ 15,976	\$ 4,450	\$ 20,791	\$ 2,941	\$ 23,293	\$ 23,293
TOTAL GENERAL OPERATING EXPENDITURES		\$ 449,369	\$ 490,528	\$ 503,626	\$ 489,905	\$ 417,300	\$ 459,550
SWIMMING POOL OPERATING EXPENDITURES							
24010 141 7002	Facility Repair & Maintenance	\$ 19,203	\$ 37,274	\$ 5,700	\$ 4,410	\$ 31,000	\$ 29,000
24010 141 7008	Non-capital Equipment	\$ 17,969	\$ 3,078	\$ 2,500	\$ 4,232	\$ 2,900	\$ 900
24010 141 7009	Equipment Repair & Maintenance	\$ 1,399	\$ 1,770	\$ 20,000	\$ -	\$ 7,000	\$ 7,000
24010 141 7021	Water Treatment Chemicals	\$ 19,714	\$ 14,037	\$ 30,200	\$ 26,331	\$ 30,200	\$ 20,000
24010 141 7501	Pool Utilities	\$ 104,862	\$ 93,471	\$ 110,000	\$ 110,688	\$ 106,269	\$ 85,000
24010 141 7900	Pool Capital Expenditures	\$ 14,694	\$ -	\$ 10,000	\$ -	\$ -	\$ -
TOTAL SWIMMING POOL OPERATING		\$ 177,841	\$ 149,631	\$ 178,400	\$ 145,661	\$ 177,369	\$ 141,900
PARKS OPERATING EXPENDITURES							
24020 142 7002	Facility Maintenance	\$ 19,656	\$ 38,787	\$ 15,000	\$ 17,275	\$ 17,000	\$ 20,000
24020 142 7008	Non-capital Equipment	\$ 1,866	\$ 3,600	\$ 3,650	\$ 364	\$ 6,200	\$ 2,200
24020 142 7009	Equipment Repair & Maintenance	\$ 2,860	\$ 1,278	\$ 3,000	\$ 524	\$ 3,000	\$ 2,000
24020 142 7501	Utilities	\$ 8,046	\$ 7,518	\$ 14,000	\$ 13,259	\$ 8,938	\$ 8,938
24020 142 7900	Parks Capital Expenditures	\$ 23,857	\$ 60	\$ -	\$ -	\$ -	\$ -
TOTAL PARKS OPERATING EXPENDITURES		\$ 56,285	\$ 51,243	\$ 35,650	\$ 31,422	\$ 35,138	\$ 33,138
COMMUNITY CENTER OPERATING EXPENDITURES							
24030 143 7002	Facility Repair & Maintenance	\$ 1,746	\$ 27,578	\$ 25,000	\$ 3,835	\$ 2,500	\$ 3,500
24030 143 7008	Non-capital Equipment	\$ 4,859	\$ 5,723	\$ -	\$ 100	\$ -	\$ -
24030 143 7009	Equipment Repair & Maintenance	\$ -	\$ 249	\$ 3,000	\$ 1,061	\$ 3,000	\$ 1,000
24030 143 7501	Utilities	\$ 8,092	\$ 9,496	\$ 10,000	\$ 9,030	\$ 9,345	\$ 9,345
24030 143 7900	Recreation Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COMMUNITY CENTER EXPENDITURES		\$ 14,697	\$ 43,045	\$ 38,000	\$ 14,026	\$ 14,845	\$ 13,845
TOTAL OPERATING EXPENDITURES		\$ 698,191	\$ 734,447	\$ 755,676	\$ 681,014	\$ 644,652	\$ 648,433
TOTAL REVENUES & TRANSFERS-IN		\$ 451,967	\$ 890,554	\$ 755,676	\$ 681,014	\$ 644,652	\$ 648,432
TOTAL EXPENDITURES		\$ 698,191	\$ 734,447	\$ 755,676	\$ 681,014	\$ 644,652	\$ 648,433
P&R SURPLUS (DEFICIT)		\$ (246,224)	\$ 156,107	\$ -	\$ -	\$ -	\$ -

SPECIAL REVENUE FUND: PARKS & RECREATION CIP FUND

Fund #24300

Project Description	GL Account	Account Description	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
PROJECT: 24004 Mt. Dewey Trail Expansion	24300 000 4978 00 24004	Transfer from CPV Fund (Cash Match for Grant)	\$ 45,574	\$ 34,368	\$ -	\$ -	\$ -
	24300 000 4999 48 24004	FLAP Grant Revenue for Mt. Dewey Extension	\$ 407,313	\$ 346,228	\$ 338,923	\$ -	\$ -
	24300 142 9999 48 24004	FLAP Grant Expenditures for Mt. Dewey Extension	\$ 410,264	\$ 380,596	\$ 338,923	\$ -	\$ -
		Resources available over resources used	\$ 42,622	\$ -	\$ -	\$ -	\$ -
PROJECT: 24006 Swimming Pool Siding & Birck Column Façade Replacement	24300 000 4999 50 24006	DCRA-LGLR Grant Revenue	\$ 148,540	\$ -	\$ -	\$ -	\$ -
	24300 000 4910 00 24006	Transfer from General Fund	\$ -	\$ -	\$ 38,016	\$ -	\$ -
	24300 141 9999 50 24006	Pool Siding Replacement (DCRA - Grant Expenditures)	\$ 148,540	\$ -	\$ 38,016	\$ -	\$ -
		Resources available over resources used	\$ -	\$ -	\$ 0	\$ -	\$ -
PROJECT: 24007 City Park Pavillion Fire Place Repair	24300 000 4910 00 24007	Transfer from General Fund	\$ 16,914	\$ -	\$ -	\$ -	\$ -
	24300 142 9999 00 24007	City Park Pavillion Fire Place Repair Expenditures	\$ 16,914	\$ -	\$ -	\$ -	\$ -
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT: 24008 Pool HVAC Upgrades	24300 000 4999 11 24008	CDBG-CV Grant Revenue	\$ 77,249	\$ -	\$ -	\$ -	\$ -
	24300 000 9999 11 24008	CDBG-CV Grant Expenditures (Pool HVAC)	\$ 77,249	\$ -	\$ -	\$ -	\$ -
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT: 24009 Pool Leak Repair	24300 000 4910 00 24009	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	24300 000 9999 00 24009	Pool Leak Project Repair Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT: 24010 City Park Pavillion Replacement Project	24300 000 4999 24 24010	DHS & EM 2021 Disaster Grant Revenue	\$ -	\$ 130,671	\$ -	\$ 275,640	\$ 275,640
	24300 000 9999 24 24010	City Park Pavillion Replacement Project	\$ -	\$ 130,671	\$ -	\$ 275,640	\$ 275,640
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT: 24012 Swimming Pool Roof Replacement	24300 000 4910 00 24012	Transfer from General Fund	\$ -	\$ -	\$ -	\$ 1,454,850	\$ -
	24300 000 9999 00 24012	Pool Roof Replacement Expenditures	\$ -	\$ -	\$ -	\$ 1,454,850	\$ -
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -	\$ -
SUMMARY							
			TOTAL TRANSFERS FROM GF FOR CIP	\$ 16,914	\$ -	\$ 38,016	\$ 1,454,850
			TOTAL BUDGETED CIP EXPENDITURES	\$ 652,966	\$ 511,267	\$ 376,939	\$ 1,730,490
							\$ 275,640

JUSTIFICATION & EXPLANATION
PARKS & RECREATION 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 TRANSFERRED 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 INITIALLY FUNDED THROUGH THE FEDERAL GOVERNMENT AND THEN PASSED THROUGH THE STATE		
140 6001	SALARIES & WAGES		
	PARKS AND RECREATION DIRECTOR SALARY	\$	83,403
	RECREATION COORDINATOR SALARY	\$	55,610
	CUSTODIAN/LIGHT MAINTENANCE SALARY	\$	64,794
	TOTAL	\$	203,807
140 6005	OVERTIME		
	CUSTODIAN/LIGHT MAINTENANCE SALARY OT	\$	3,000
	CUSTODIAN/LIGHT MAINTENANCE SALARY OT	\$	3,000
	TOTAL	\$	6,000
140 6100	PERSONNEL BENEFITS		
	FICA, SBS AND MEDICARE (7.58%)	\$	15,903
	STATE OF ALASKA PERS (22%)	\$	46,157
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	15,857
	TOTAL	\$	77,918

FY2026 Annual Budget

SPECIAL REVENUE FUNDS



JUSTIFICATION & EXPLANATION CONTINUED

PARKS & RECREATION 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 EQUIPMENT, OTHER MISC.
- 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 & COMPLIANCE
- 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 OTHER MISC. REPAIRS TO
- 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 MAINTENANCE
- 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
2026 ANNUAL BUDGET
Fund #25000 & 25300 (SRS Consolidated)

SPECIAL REVENUE FUND
SECURE RURAL SCHOOLS FUND
DETAIL OF EXPENDITURES

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
SRS REVENUES & TRANSFERS-IN							
25000 000 4170	Secure Rural Schools - Federal Payment	\$ 807,880	837,848	\$ 800,000	\$ -	\$ -	\$ -
25000 000 4550	Interest Income	\$ -	90,977	\$ 80,000	\$ 80,000	\$ 70,000	\$ 70,000
TOTAL REVENUES & TRANSFERS-IN		\$ 807,880	928,825	880,000	\$ 80,000	\$ 70,000	\$ 70,000
SRS EXPENDITURES & TRANSFERS-OUT							
25000 000 7825	Contribution To Wrangell Public Schools	\$ 876,259	900,000	\$ 550,000	\$ 550,000	\$ -	\$ -
25000 000 8990	Transfer to SRS Capital Project Fund	\$ -	-	\$ 520,000	\$ 24,300	\$ 704,750	\$ 704,750
25000 000 8900	Transfer to Debt Service Fund	\$ 35,353	247,625	\$ 242,875	\$ 242,875	\$ 243,000	\$ 243,000
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ 911,612	\$ 1,147,625	\$ 1,312,875	\$ 817,175	\$ 947,750	\$ 947,750
TOTAL REVENUES		\$ 807,880	928,825	880,000	\$ 80,000	\$ 70,000	\$ 70,000
TOTAL EXPENDITURES		\$ (911,612)	(1,147,625)	(1,312,875)	\$ 817,175	\$ 947,750	\$ 947,750
CHANGE IN NET POSITION		\$ (103,732)	(218,800)	\$ (727,706)	\$ (737,175)	\$ (877,750)	\$ (877,750)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 2,260,980	1,847,432	\$ 1,816,087	\$ 1,816,087	\$ 1,078,912	\$ 1,078,912
CHANGE IN NET POSITION		\$ (413,548)	\$ (356,695)	\$ (550,000)	\$ (737,175)	\$ (877,750)	\$ (877,750)
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 1,847,432	1,816,087	\$ 1,266,087	\$ 1,078,912	\$ 201,162	\$ 201,162

SPECIAL REVENUE FUND: SECURE RURAL SCHOOLS FUND CIP FUND

Fund # 25300

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
SRS REVENUES & TRANSFERS-IN							
25300 000 4925 00 00000	Transfer from SRS Fund	\$ -	-	\$ 520,000	\$ -	\$ 704,750	\$ 704,750
25300 000 4600 00 00000	Reimbursement from WPSD	\$ -	267,850	\$ -	\$ -	\$ -	\$ -
25300 000 4999 00 25001	CDBG HS Fire Alarm Grant	\$ 283,297	242,904	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES & TRANSFERS-IN		\$ 283,297	510,753	520,000	-	704,750	704,750
SRS EXPENDITURES & TRANSFERS-OUT							
25300 101 9999 00 25001	HS Fire Alarm Project Expenses (#25001)	\$ 277,925	408,049	\$ -	\$ -	\$ -	\$ -
25300 101 9999 00 25002	HS Sidewalk Repairs (#25002)	\$ 59,832	-	\$ -	\$ -	\$ -	\$ -
25300 101 9999 00 25003	HS Elevator Modernization (#25003)	\$ 22,981	2,943	\$ 270,000	\$ 8,361	\$ 521,000	\$ 521,000
25300 101 9999 00 25004	Above Ground Storage Project (#25004)	\$ 18,567	91,649	\$ 250,000	\$ 2,029	\$ 183,750	\$ 183,750
25300 101 9999 00 25005	Planning Phase for Future School Projects (#25005)	\$ 213,808	55,032	\$ -	\$ 13,910	\$ -	\$ -
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ 360,739	557,672	520,000	\$ 24,300	\$ 704,750	\$ 704,750
CHANGE IN NET POSITION		\$ (77,441)	\$ (46,919)	\$ -	\$ (24,300)	\$ -	\$ -
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 31,385	31,385	\$ (325,350)	\$ (325,350)	\$ (301,050)	\$ (301,050)
CHANGE IN NET POSITION		\$ (77,441)	\$ (46,919)	\$ -	\$ (24,300)	\$ -	\$ -
ENDING RESERVE BALANCE (6/30/XXXX)		\$ (46,056)	\$ (325,350)	\$ (325,350)	\$ (301,050)	\$ (301,050)	\$ (301,050)

FY2026 Annual Budget

SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #26000

SPECIAL REVENUE FUND
WPSD LOCAL CONTRIBUTION FUND
DETAIL OF EXPENDITURES

WPSD LOCAL CONTRIBUTION REVENUES & TRANSFERS-IN		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
26000 000 4922	Transfer from Sales Tax (20%)	\$ 831,917	\$ 753,161	\$ 725,000	\$ 754,238	\$ 740,000	\$ 740,000
26000 000 4550	Interest Income	-	\$ 41,399	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
TOTAL REVENUES & TRANSFERS-IN		\$ 831,917	\$ 794,560	\$ 765,000	\$ 794,238	\$ 780,000	\$ 780,000
WPSD LOCAL CONTRIBUTION EXPENDITURES & TRANSFERS-OUT							
26000 000 7825	Contribution To Wrangell Public Schools	\$ 741,489	\$ 700,000	\$ 750,000	\$ 750,000	\$ 800,000	\$ 800,000
26000 000 7509	ARSSTC Sales Tax Fees	\$ 7,782	\$ 41,633	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ 749,271	\$ 741,633	\$ 760,000	\$ 760,000	\$ 810,000	\$ 810,000
TOTAL REVENUES & TRANSFERS-IN		\$ 831,917	\$ 794,560	\$ 765,000	\$ 794,238	\$ 780,000	\$ 780,000
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ 749,271	\$ 741,633	\$ 760,000	\$ 760,000	\$ 810,000	\$ 810,000
CHANGE IN NET POSITION		\$ (23,813)	\$ 52,927	\$ 5,000	\$ 34,238	\$ (30,000)	\$ (30,000)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 725,458	\$ 808,104	\$ 861,031	\$ 861,031	\$ 895,268	\$ 895,268
CHANGE IN NET POSITION		\$ 82,646	\$ 52,927	\$ 5,000	\$ 34,238	\$ (30,000)	\$ (30,000)
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 808,104	\$ 861,031	\$ 866,031	\$ 895,268	\$ 865,268	\$ 865,268

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**- ADMINISITRATIVE FEES CHARGED BY ALASKA REMOTE SELLERS SALES TAX COMMISSION FOR COLLECTION OF ONLINE SALES TAX (FEES ARE SPLIT ON A PRORATED BASIS)

SPECIAL REVENUE FUNDS | TRANSIENT TAX

Purpose

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

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

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

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

Key Accomplishments

- Optimized website for Search Engine Optimization
- Obtained Digital Marketing Certification
- Promoted Wrangell at an adventure and travel tradeshow in the Midwest market
- Updated the Travel Guide and web marketing material
- Reached over 600 organic leads
- Implemented Customer Relationship Management system
- Built email marketing and social media strategy for implementation
- Formalized partnership with Wrangell Chamber of Commerce
- Hired and onboarded new marketing staff
- Reviewed the CY24 marketing plan
- Maintenance and participant engagement for the Tourism Management Best Practices program
- Coordinated Visitor Industry economic studies through a consultant
- Developed a 6-day Iconic Alaska Itinerary for Travel Wrangell
- Increased engagement with the Wrangell Cooperative Association tourism program

FY2026 Annual Budget

SPECIAL REVENUE FUNDS



Level of Service & Budget Impact

In Fiscal Year 2025, the overall budget remained largely unchanged. However, due to staffing transitions within the department, some planned expenditures were not fully realized. Despite this, staff remained committed to long-term fiscal sustainability, prioritizing minimal reliance on reserve funds and exploring avenues for revenue growth. Planned FY25 expenditures focused on digital marketing initiatives and internal systems and software management, aiming to attract more independent travelers and enhance operational efficiency.

Looking ahead to Fiscal Year 2026, the proposed budget reflects increased expenditures to accommodate key departmental goals that were strategically tabled in FY25 pending the onboarding of new personnel. These prioritized initiatives, which will be detailed in the FY26 workplan, are now poised for implementation with a fully staffed team.

By strategically investing in prior years, navigating staffing transitions in the current year, and planning for the implementation of previously tabled goals in FY26, the department remains focused on sustainable growth strategies and leveraging its resources effectively to meet future challenges and opportunities.

Department Goals

- Leverage tourism academic research to establish local policies
- Maintain strong public relations and increase industry awareness
- Increase independent and business travel to the island
- Maximize local benefits through encouraged visitor spending
- Create a quality experience for visitors while in the market
- Drive consistent year-round demand for the destination by increasing conventions and events
- Foster brand awareness, trust and loyalty
- Differentiate Wrangell from other Alaska destinations
- Promote recreation opportunities
- Implement email marketing and social media campaign strategies

Personnel

Kate Thomas	Economic Development Director	
J.R. Meek	Marketing and Community Development Coordinator	
FY 2024: 2.0 FTE	FY 2025: 2.0 FTE	FY 2026: 2.0 FTE

Performance Metrics

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

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

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

Trends & Future Challenges

TRENDS

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

CHALLENGES

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

FY2026 Annual Budget

SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 28000

SPECIAL REVENUE TYPE
TRANSIENT TAX FUND
SUMMARY OF REVENUES & EXPENDITURES

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
TRANSIENT TAX REVENUES							
28000 000 4080	Bed (Transient) Tax	\$ 58,773	\$ 56,866	\$ 60,000	\$ 82,589	\$ 83,000	\$ 83,000
28000 000 4085	Bed Tax Penalties & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28000 000 4550	Interest Income	\$ -	\$ -	\$ 3,510	\$ 3,510	\$ 3,500	\$ 3,500
28000 000 4606	Ad Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSIENT TAX REVENUES		\$ 58,773	\$ 56,866	\$ 63,510	\$ 86,099	\$ 86,500	\$ 86,500
TRANSIENT TAX EXPENDITURES							
28000 000 7001	Materials & Supplies	\$ 1,744	\$ 1,209	\$ 1,500	\$ 974	\$ 1,500	\$ 1,500
28000 000 7004	Postage & Shipping	\$ 485	\$ 819	\$ 3,000	\$ 1,608	\$ 6,000	\$ 6,000
28000 000 7502	Phone/Internet	\$ 820	\$ 704	\$ 1,250	\$ 856	\$ 1,250	\$ 1,250
28000 000 7503	Information Technology	\$ 6,011	\$ 9,810	\$ 5,697	\$ 1,300	\$ 4,080	\$ 4,080
28000 000 7505	Travel & Training	\$ 9,849	\$ 18,137	\$ 15,500	\$ 7,021	\$ 13,000	\$ 13,000
28000 000 7506	Publications & Advertising	\$ 14,495	\$ 37,571	\$ 38,500	\$ 4,204	\$ 50,000	\$ 50,000
28000 000 7507	Memberships & Dues	\$ 575	\$ 1,249	\$ 2,815	\$ 313	\$ 2,905	\$ 2,905
28000 000 7519	Professional Services Contractual	\$ 3,000	\$ 9,112	\$ 28,000	\$ 12,500	\$ 31,000	\$ 31,000
28000 000 7576	Promotional	\$ 16,068	\$ 21,051	\$ 10,500	\$ 18,307	\$ 12,000	\$ 12,000
28000 000 8921	Transfer to Nolan Center	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 3,000	\$ 3,000
TOTAL TRANSIENT TAX EXPENDITURES		\$ 53,047	\$ 99,662	\$ 113,762	\$ 54,083	\$ 124,735	\$ 124,735
TOTAL REVENUES		\$ 58,773	\$ 56,866	\$ 63,510	\$ 86,099	\$ 86,500	\$ 86,500
TOTAL EXPENDITURES		\$ (53,047)	\$ (99,662)	\$ (113,762)	\$ 54,083	\$ (124,735)	\$ (124,735)
CHANGE IN NET POSITION		\$ 5,725	\$ (42,796)	\$ (50,252)	\$ 32,016	\$ (38,235)	\$ (38,235)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 157,151	\$ 162,876	\$ 120,080	\$ 69,828	\$ 133,717	\$ 133,717
CHANGE IN NET POSITION		\$ 5,725	\$ (42,796)	\$ (50,252)	\$ 32,016	\$ (38,235)	\$ (38,235)
ENDING RESERVE BALANCE (6/30/20XX)		\$ 162,876	\$ 120,080	\$ 69,828	\$ 133,717	\$ 95,482	\$ 95,482

JUSTIFICATION & EXPLANATION TRANSIENT TAX

ACCT NO.	ACCOUNT DESCRIPTION
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, AND 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 ACTIVITIES 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 Economic Development Department, in collaboration with the Marketing Coordinator and the Wrangell Convention and Visitors Bureau, oversees the allocation and utilization of funds from the State's Commercial Passenger Vessel (CPV) Excise Tax. This tax, established in December 2006, applies to passengers on overnight cruise ships that anchor or dock in Alaska's waters for more than 72 hours, allowing passengers to disembark and explore. Currently, the tax is \$34.50 per passenger, with the total amount distributed to municipalities based on a formula determined by the Department of Revenue. This program provides Wrangell with valuable resources derived from the CPV Excise Tax to directly support its tourism industry and enhance the visitor experience.

Key Accomplishments

- Ongoing management of Tourism Best Management Practices
- Successful port calls for larger class vessels contributing to increased passenger counts
- Improvements to the port of entry
- Research study on community sentiments around tourism
- Active engagement with Cruise Line Agencies of Alaska and Cruise Lines International Association
- Successful completion of the new trail extension funded in part by CPV

Level of Service & Budget Impact

While initial projections for CPV Excise Tax revenue were higher, staff anticipate receiving less this year due to several factors. These include cancelled port calls as ships reroute their itinerary to other ports of interest and regional competition.

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

Department Goals

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

Prioritize funding for tourism management plan

Present findings and analysis of Tourism academic research conducted by Oregon State University

Empower local operators to curate new and unique shore excursions to support dispersion of visitors on high-capacity days

Provide high-quality in-market experiences to encourage return visitors from cruise ship passengers

Continue active discussion with Cruise Line Agencies of Alaska to ensure adequate and preferred scheduling

Promote sustainable tourism practices through the best management practices program

FY2026 Annual Budget

SPECIAL REVENUE FUNDS



Personnel

Kate Thomas	Economic Development Director	
J.R. Meek	Marketing and Community Development Coordinator	
FY 2024: 2.0 FTE	FY 2025: 2.0 FTE	FY 2026: 2.0 FTE

Performance Metrics

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

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

Trends & Future Challenges

TRENDS

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

CHALLENGES

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

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 28010

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

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
CPV FUND REVENUES							
28010 000 4180	CPV Excise Share Revenue	\$ 36,620	\$ 70,975	\$ 55,418	\$ 74,980	\$ 70,000	\$ 70,000
28010 000 4550	Interest Income	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL REVENUES		\$ 36,620	\$ 70,975	\$ 70,418	\$ 89,980	\$ 85,000	\$ 85,000
CPV FUND EXPENDITURES							
28010 000 7001	Materials & Supplies	\$ -	\$ -	\$ 4,500	\$ 4,000	\$ 4,500	\$ 4,500
28010 000 7519	Professional/Contractual Services	\$ -	\$ -	\$ 70,000	\$ 2,699	\$ 25,000	\$ 25,000
28010 000 7900	Capital Expenditures	\$ 49,380	\$ 6,979	\$ 30,000	\$ 30,000	\$ 50,000	\$ 50,000
28010 000 8990	Transfer to Parks and Recreation CIP Fund	\$ 3,139	\$ -	\$ 34,368	\$ 34,368	\$ -	\$ -
TOTAL EXPENDITURES		\$ 52,519	\$ 6,979	\$ 138,868	\$ 71,067	\$ 79,500	\$ 79,500
TOTAL CHANGE IN NET POSITION		\$ (15,899)	\$ 63,996	\$ (68,450)	\$ 18,913	\$ 5,500	\$ 5,500
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 310,922	\$ 295,023	\$ 359,020	\$ 290,570	\$ 309,483	\$ 309,483
CHANGE IN NET POSITION		\$ (15,899)	\$ 63,996	\$ (68,450)	\$ 18,913	\$ 5,500	\$ 5,500
ENDING RESERVE BALANCE (6/30/20XX)		\$ 295,023	\$ 359,020	\$ 290,570	\$ 309,483	\$ 314,983	\$ 314,983

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
- 7001 **MATERIALS & SUPPLIES** - FLOWERS, MULCH, PLANTERS AND OTHER LANDSCAPING MATERIALS TO CLEAN THE DOWN TOWN FLOWER BEDS AND LANDSCAPING (I.E. BULB-OUTS)
- 7519 **PROFESSIONAL/CONTRACTUAL SERVICES** - THOSE SERVICE EXPENDITURES THAT ARE DIRECTLY OR INDIRECTLY ASSOCIATED WITH TRAVEL AND TOURISM FROM COMMERCIAL PASSENGER VESSELS
- 7900 **CAPITAL EXPENDITURES** - EXPENDITURES ABOVE \$5,000 THAT ARE CAPITALIZABLE AND ARE ASSOCIATED WITH TRAVEL AND TOURISM FROM COMMERCIAL PASSENGER VESSELS
- 8924 **TRANSFER TO PARKS AND RECREATION** - TRANSFER TO PARKS AND RECREATION IN ORDER TO SUPPLEMENT AS NEEDED

FY2026 Annual Budget

SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 28020

SPECIAL REVENUE FUNDS
MARIAN GLENZ FUND
SUMMARY OF REVENUES & EXPENDITURES

MARIAN GLENZ FUND REVENUES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
28020 000 4690	Marian Glenz Donation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MARIAN GLENZ FUND EXPENDITURES							
28020 000 7590	Grant Expenditures	\$ 21,915	\$ (10,000)	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000
TOTAL EXPENDITURES		\$ 21,915	\$ (10,000)	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000
CHANGE IN NET POSITION		\$ (21,915)	\$ 10,000	\$ (10,000)	\$ (10,000)	\$ (5,000)	\$ (5,000)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 31,832	\$ 9,917	\$ 19,917	\$ 19,917	\$ 9,917	\$ 9,917
CHANGE IN NET POSITION		\$ (21,915)	\$ 10,000	\$ (10,000)	\$ (10,000)	\$ (5,000)	\$ (5,000)
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 9,917	\$ 19,917	\$ 9,917	\$ 9,917	\$ 4,917	\$ 4,917

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund 28030

SPECIAL REVENUE FUNDS
BIRDFEST FUND
SUMMARY OF REVENUES & EXPENDITURES

BIRDFEST FUND REVENUES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
28030 000 4592	Birdfest Revenue	\$ 2,591	\$ 4,206	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
TOTAL REVENUES		\$ 2,591	\$ 4,206	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
BIRDFEST FUND EXPENDITURES							
28030 000 7590	Grant Expenditures	\$ 2,591	\$ 4,206	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
TOTAL EXPENDITURES		\$ 2,591	\$ 4,206	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
CHANGE IN NET POSITION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 1,977	\$ 1,977	\$ 1,977	\$ 1,977	\$ 1,977	\$ 1,977
CHANGE IN NET POSITION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 1,977	\$ 1,977	\$ 1,977	\$ 1,977	\$ 1,977	\$ 1,977

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 11110

SPECIAL REVENUE TYPE
BOROUGH ORGANIZATION FUND
SUMMARY OF REVENUES & EXPENDITURES

BOROUGH ORGANIZATION FUND REVENUES & TRANSFERS-IN		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
11110 000 4550	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11110 000 4650	Land & Lot Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11110 000 4910	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

BOROUGH ORGANIZATION FUND EXPENSES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
11110 000 7511	Surveying/Timber Cruise Expense	\$ -	\$ -	\$ 50,000	\$ -	\$ 150,000	\$ 150,000
TOTAL EXPENDITURES		\$ -	\$ -	\$ 50,000	\$ -	\$ 150,000	\$ 150,000

TOTAL CHANGE IN NET POSITION	\$ -	\$ -	\$ (50,000)	\$ -	\$ (150,000)	\$ (150,000)
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BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 312,497	\$ 312,497	\$ 312,497	\$ 262,497	\$ 262,497	\$ 262,497
CHANGE IN NET POSITION	\$ -	\$ -	\$ (50,000)	\$ -	\$ (150,000)	\$ (150,000)
ENDING RESERVE BALANCE (6/30/20XX)	\$ 312,497	\$ 312,497	\$ 262,497	\$ 262,497	\$ 112,497	\$ 112,497

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

FY2026 Annual Budget

SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 11125

MISCELLANEOUS FUNDS
HOSPITAL LEGACY FUND
SUMMARY OF REVENUES & EXPENDITURES

HOSPITAL LEGACY FUND REVENUES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
11125 000 4095 Hospital Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11125 000 4910 Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11125 000 4380 Surplus & Material Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOSPITAL LEGACY FUND EXPENDITURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
11125 000 7002 Facilities Repair and Maintenance	\$ 4,755	\$ 381	\$ -	\$ 206	\$ -	\$ -
11125 000 7017 Heating Fuel	\$ 39,118	\$ 31,246	\$ -	\$ -	\$ -	\$ -
11125 000 7501 Utilities	\$ 18,238	\$ 13,104	\$ -	\$ 700	\$ -	\$ -
11125 000 7508 Insurance	\$ 6,050	\$ 4,135	\$ -	\$ -	\$ -	\$ -
11125 000 7519 Professional Services Contractual	\$ 634	\$ 5,647	\$ -	\$ 23,000	\$ 26,517	\$ 26,517
11125 000 7621 Charges from Garage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11125 000 7629 Charges from Capital Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11125 000 7920 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 68,796	\$ 54,513	\$ -	\$ 23,906	\$ 26,517	\$ 26,517

BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 173,731	\$ 104,935	\$ 50,422	\$ 50,422	\$ 26,517	\$ 26,517
CHANGE IN NET POSITION	\$ 68,796	\$ 54,513	\$ -	\$ (23,906)	\$ (26,517)	\$ (26,517)
ENDING RESERVE BALANCE (6/30/XXXX)	\$ 104,935	\$ 50,422	\$ 50,422	\$ 26,517	\$ (0)	\$ (0)

JUSTIFICATION & EXPLANATION HOSPITAL LEGACY FUND

GL ACCT	DESCRIPTION
4095	HOSPITAL REVENUE - REVENUE COLLECTED FROM SOUTHEAST REGIONAL HEALTH CONSORTIUM FOR MEDICARE COST REIMBURSEMENT
4910	TRANSFER FROM GENERAL FUND - FUNDS TRANSFERRED FROM THE GENERAL FUND TO THE HOSPITAL LEGACY FUND
7002	FACILITY REPAIR & MAINTENANCE - MATERIALS & SUPPLIES TO MAINTAIN THE OLD WRANGELL MEDICAL CENTER BUILDING
7501	UTILITIES - COST OF ANY UTILITY SERVICES NEEDED AT THE OLD WRANGELL MEDICAL CENTER
7508	INSURANCE - PROPERTY INSURANCE FOR THE OLD WRANGELL MEDICAL CENTER
7519	PROFESSIONAL SERVICES CONTRACTUAL - INSPECTIONS, CONTINGENCY AND ENVIRONMENTAL REMEDIATION WORK AT THE OLD WRANGELL MEDICAL CENTER SITE
7622	CHARGES FROM GARAGE - COSTS FOR LABOR FROM GARAGE FOR VEHICLE & EQUIPMENT MAINTENANCE & REPAIR
7629	CHARGES FROM CAPITAL FACILITIES - ALLOTMENT FOR CAPITAL FACILITIES MAINTENANCE, CUSTODIAL, AND MANAGEMENT SERVICES
7920	MISCELLANEOUS EXPENSE - IMMATERIAL EXPENSES THAT DO NOT FIT IN THE CAPTIONS IDENTIFIED ABOVE

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #: 11130

SPECIAL REVENUE TYPE
911 SURCHARGE REVENUE
SUMMARY OF REVENUES & EXPENDITURES

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
911 SURCHARGE FUND REVENUES & TRANSFERS-IN							
11130 000 4350	911 Surcharge Revenue	\$ 48,651	\$ 48,960	\$ 48,000	\$ 47,960	\$ 48,000	\$ 48,000
TOTAL REVENUES		\$ 48,651	\$ 48,960	\$ 48,000	\$ 47,960	\$ 48,000	\$ 48,000
911 SURCHARGE FUND EXPENDITURES							
11130 000 7503	Information Technology	\$ 24,385	\$ 32,734	\$ 35,000	\$ 52,343	\$ 55,000	\$ 55,000
11130 000 7519	Professional Services Contr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 24,385	\$ 32,734	\$ 35,000	\$ 52,343	\$ 55,000	\$ 55,000
TOTAL CHANGE IN NET POSITION		\$ 24,266	\$ 16,226	\$ 13,000	\$ (4,383)	\$ (7,000)	\$ (7,000)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 24,958	\$ 49,224	\$ 65,451	\$ 65,451	\$ 61,067	\$ 61,067
CHANGE IN NET POSITION		\$ 24,266	\$ 16,226	\$ 13,000	\$ (4,383)	\$ (7,000)	\$ (7,000)
ENDING RESERVE BALANCE (6/30/20XX)		\$ 49,224	\$ 65,451	\$ 78,451	\$ 61,067	\$ 54,067	\$ 54,067

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

FY2026 Annual Budget

SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #: 53000

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

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
MPD REVENUES & TRANSFERS-IN							
53000 000 4910	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MPD FUND EXPENDITURES							
53000 000 7501	Utilities	\$ 6,234	\$ 8,103	\$ -	\$ 1,045	\$ -	\$ -
53000 000 7980	Bad Debt Expense	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
53000 000 7519	Professional Services Contractual	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -
53000 000 7550	Property Assessment Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53000 000 7950	Property Acquisition Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 31,234	\$ 8,103	\$ 50,000	\$ 1,045	\$ -	\$ -
TOTAL CHANGE IN NET POSITION		\$ (31,234)	\$ (8,103)	\$ (50,000)	\$ (1,045)	\$ -	\$ -
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 1,330,135	\$ 1,298,901	\$ 1,290,798	\$ 1,240,798	\$ 1,239,754	\$ 1,239,754
CHANGE IN NET POSITION		\$ (31,234)	\$ (8,103)	\$ (50,000)	\$ (1,045)	\$ -	\$ -
ENDING RESERVE BALANCE (6/30/20XX)		\$ 1,298,901	\$ 1,290,798	\$ 1,240,798	\$ 1,239,754	\$ 1,239,754	\$ 1,239,754

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

FY2026 Annual Budget

SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund 50000

CONSTRUCTION FUNDS
RESIDENTIAL CONSTRUCTION FUND
SUMMARY OF REVENUES & EXPENDITURES

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
RESIDENTIAL CONSTRUCTION FUND REVENUES							
50000 000 4550	Interest Income	\$ -	-	\$ 20,000	\$ 20,000	\$ 17,000	\$ 17,000
50000 000 4650	Land & lot sales	\$ 315,078	-	\$ 1,100,000	\$ -	\$ 1,812,000	\$ 1,812,000
50000 000 4900	Transfer from Other Fund	\$ 2,206,123	-	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 2,521,201	-	\$ 1,120,000	\$ 20,000	\$ 1,829,000	\$ 1,829,000
RESIDENTIAL CONSTRUCTION FUND EXPENDITURES							
50000 000 7506	Publications & Advertising	\$ -	-	\$ -	\$ -	\$ -	\$ -
50000 000 7519	Professional Services Contractual	\$ 1,991	-	\$ -	\$ 3,506	\$ -	\$ -
50000 000 9999 00 50001	Alder Top Phase I Project Expenses	\$ -	-	\$ -	\$ 1,611	\$ -	\$ -
50000 000 9999 00 50002	Alder Top Phase II Project Expenses	\$ -	-	\$ 1,750,000	\$ -	\$ 2,440,500	\$ 2,440,500
TOTAL EXPENDITURES		\$ 1,991	-	\$ 1,750,000	\$ 5,117	\$ 2,440,500	\$ 2,440,500
						\$ -	\$ -
CHANGE IN NET POSITION		\$ 2,519,209	-	\$ (630,000)	\$ 14,883	\$ (611,500)	\$ (611,500)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 187,442	2,492,931	\$ 819,941	\$ 819,941	\$ 834,824	\$ 834,824
CHANGE IN NET POSITION		\$ 2,519,209	\$ 1,672,990	\$ (630,000)	\$ 14,883	\$ (611,500)	\$ (611,500)
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 2,492,931	\$ 819,941	\$ 189,941	\$ 834,824	\$ 223,324	\$ 223,324

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 52000

CONSTRUCTION FUNDS
INDUSTRIAL CONSTRUCTION FUND
SUMMARY OF REVENUES & EXPENDITURES

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
INDUSTRIAL CONSTRUCTION FUND REVENUES							
52000 000 4550	Interest Income	\$ 2,586	2,148	\$ 4,250	\$ 4,250	\$ -	\$ -
52000 000 4650	Land & lot sales	\$ -	-	\$ 200,000	\$ 314,900	\$ -	\$ -
52000 000 4651	Recovered Foreclosure Costs	\$ 4,489	4,444	\$ -	\$ 3,354	\$ -	\$ -
TOTAL REVENUES		\$ 7,075	\$ 6,592	\$ 204,250	\$ 322,504	\$ -	\$ -
INDUSTRIAL CONSTRUCTION FUND EXPENDITURES							
52000 000 7501	Utilities	\$ -	-	\$ -	\$ -	\$ -	\$ -
52000 000 7506	Publications	\$ -	-	\$ -	\$ -	\$ -	\$ -
52000 000 7515	Permits, Inspections & Compliance	\$ -	-	\$ -	\$ -	\$ -	\$ -
52000 000 7519	Professional Services Contractual	\$ 20,452	2,677	\$ -	\$ -	\$ 50,000	\$ 50,000
52000 000 7900	Capital Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -
52000 000 9999 00 52001	5th and 6th Ave Construction	\$ -	21,206	\$ 200,000	\$ 342,303	\$ -	\$ -
52000 000 9999 00 52002	6-Mile Mill Site Phase I ESA	\$ -	-	\$ 5,000	\$ -	\$ -	\$ -
52000 000 9999 00 52003	Wilcox Environmental Assessment	\$ -	-	\$ -	\$ 7,208	\$ -	\$ -
TOTAL EXPENDITURES		20,452	23,883	205,000	349,510	50,000	50,000
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 428,520	448,972	\$ 431,679	\$ 431,679	\$ 404,672	\$ 404,672
CHANGE IN NET POSITION		\$ 20,452	\$ 17,293	\$ (205,000)	\$ (27,007)	\$ 50,000	\$ 50,000
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 448,972	\$ 431,679	\$ 226,679	\$ 404,672	\$ 454,672	\$ 454,672

SPECIAL REVENUE FUNDS | DEBT SERVICE FUND SUMMARY**Overview**

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

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

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

FY2026 Annual Budget

SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 16000

DEBT SERVICE FUND
GOVERNMENTAL ACTIVITIES
SUMMARY OF REVENUES & EXPENDITURES

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
DEBT SERVICE FUND REVENUES & TRANSFERS-IN							
16000 000 4593	GO Bond Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16000 000 4591	State School Bond Reimbursement	\$ 2,730	\$ -	\$ -	\$ -	\$ -	\$ -
16000 000 4910	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16000 000 4922	Transfer from Sales Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16000 000 4900	Transfer from Other Fund	\$ 190,429	\$ 247,625	\$ 242,875	\$ 242,875	\$ 243,000	\$ 243,000
TOTAL REVENUES		\$ 193,159	\$ 247,625	\$ 242,875	\$ 242,875	\$ 243,000	\$ 243,000
DEBT SERVICE FUND EXPENDITURES							
16000 000 7800	2023 General Obligation Bond Principal	\$ -	\$ 95,000	\$ 95,000	\$ 95,000	\$ 100,000	\$ 100,000
16000 000 7801	2023 General Obligation Bond Interest	\$ 45,639	\$ 152,625	\$ 147,875	\$ 147,875	\$ 143,000	\$ 143,000
TOTAL EXPENDITURES		\$ 45,639	\$ 247,625	\$ 242,875	\$ 242,875	\$ 243,000	\$ 243,000

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**

WMPLP'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

- Shooting Range Primary Power
- 5th and 6th Industrial Lots Primary Power
- Coordinated a successful SEAPA maintenance run

Level of Service & Budget Impact

The budget funds the department at a sufficient level of service. Further amendments may be brought forward to complete the generation substation capacity upgrade.

Department Goals

- Alder Top Power Distribution
- Center Section Rebuild #1
- Increase Generation Capacity
- Dispose of the "containerized" generator

Trends & Future Challenges

- Long lead times
- Long Term: Upgrading feeders for future growth
- SEAPA Grid resiliency projects continue to provide the Borough greater supply potential
- Green and Renewable Energy funding is more available than ever

FY2026 Annual Budget

ENTERPRISE FUNDS



Personnel

David Mcholland	Electrical Superintendent
Dwight Yancey	Electric Line Foreman
VACANT	Mechanic Leadman
Chris Stewart	Electric Lineman
Jacob Hammer	Apprentice Lineman

FY 2024: 6.0 FTE

FY 2025: 6.0 FTE

FY 2026: 5.0 FTE

CITY AND BOROUGH OF WRANGELL

2026 ANNUAL BUDGET

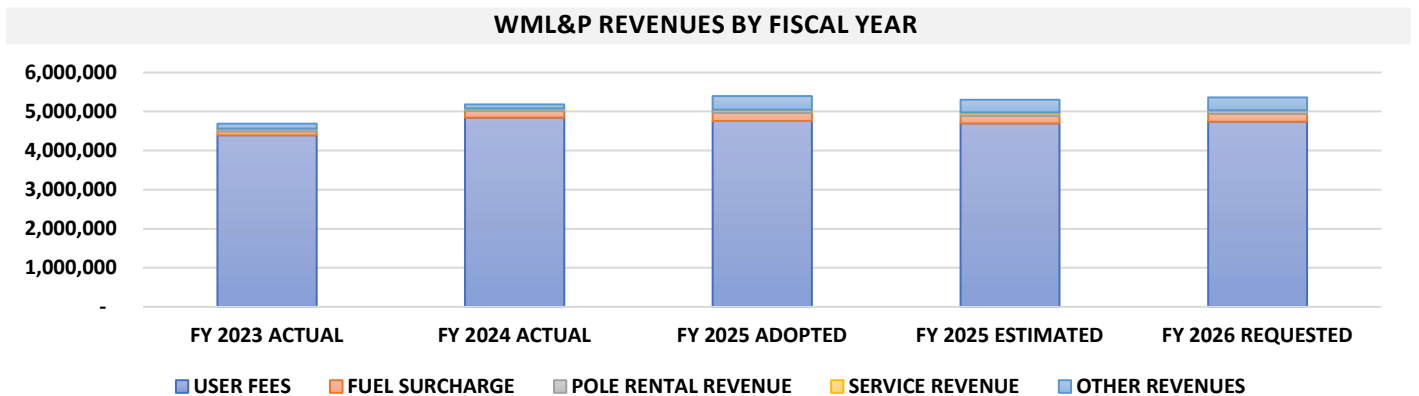
Fund 70000

ENTERPRISE FUND TYPE

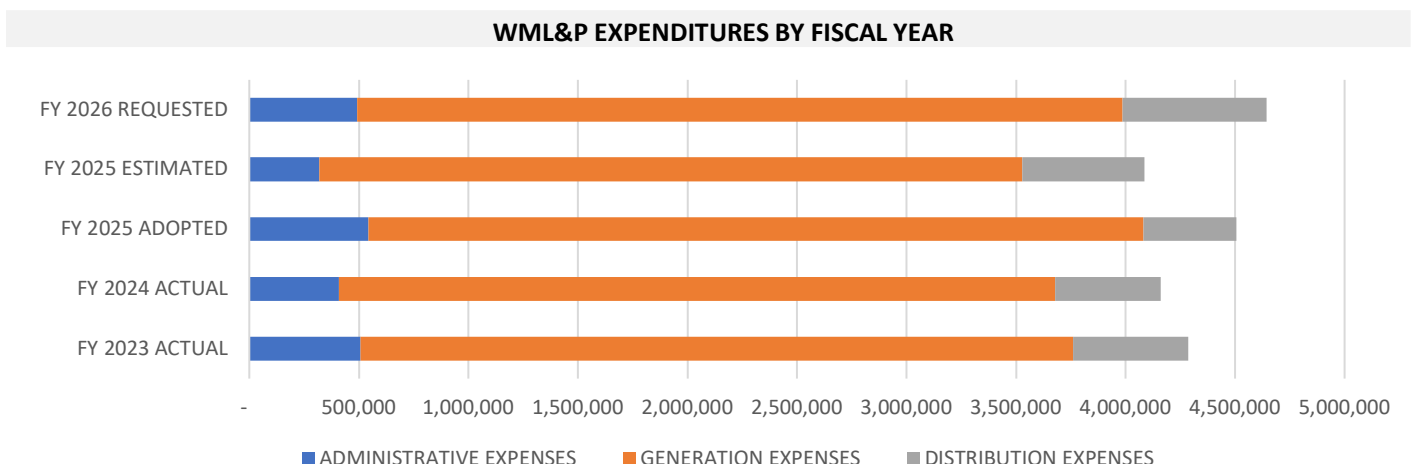
WML&P FUND

SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE						
CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
USER FEES	4,390,076	4,840,090	4,754,827	4,692,209	4,742,795	4,742,795
FUEL SURCHARGE	99,203	166,624	210,363	191,886	201,125	201,125
POLE RENTAL REVENUE	58,680	59,010	70,230	70,230	70,230	70,230
SERVICE REVENUE	13,853	13,977	8,774	23,800	16,287	16,287
OTHER REVENUES	121,789	103,768	347,775	323,611	328,093	328,093
TOTAL REVENUE & TRANSFERS-IN	\$ 4,683,601	\$ 5,183,469	\$ 5,391,970	\$ 5,301,736	\$ 5,358,530	\$ 5,358,530



SUMMARY OF EXPENDITURES BY TYPE						
CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
ADMINISTRATIVE EXPENSES	507,111	409,080	542,598	320,198	492,674	499,197
GENERATION EXPENSES	3,252,428	3,269,444	3,538,385	3,208,548	3,492,709	3,492,709
DISTRIBUTION EXPENSES	527,365	481,265	424,640	556,827	658,829	658,829
TRANSFERS-OUT	188,717	-	1,220,000	1,220,000	857,497	857,497
TOTAL EXPENDITURES	4,475,621	4,159,789	5,725,622	5,305,574	5,501,709	5,508,232



FY2026 Annual Budget

ENTERPRISE FUNDS



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #70000

ENTERPRISE FUNDS
ELECTRIC FUND
DETAIL OF REVENUES & EXPENDITURES

ELECTRIC FUND REVENUES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
70000 200 4101	PERS On-behalf Revenue	\$ 84,669	\$ -	\$ 62,000	\$ 62,000	\$ 60,000	\$ 60,000
70000 200 5010	Residential Kwh Sales	\$ 1,937,560	\$ 2,034,145	\$ 1,967,873	\$ 2,026,693	\$ 2,016,560	\$ 2,016,560
70000 200 5011	Small Commercial Kwh Sales	\$ 1,507,335	\$ 1,594,497	\$ 1,543,012	\$ 1,623,355	\$ 1,583,183	\$ 1,583,183
70000 200 5012	Large Commercial Kwh Sales	\$ 945,181	\$ 1,211,448	\$ 1,243,943	\$ 1,042,160	\$ 1,143,051	\$ 1,143,051
70000 200 5015	Fuel Surcharge	\$ 99,203	\$ 166,624	\$ 210,363	\$ 191,886	\$ 201,125	\$ 201,125
70000 200 5018	Labor Charges	\$ 300	\$ 1,900	\$ 2,399	\$ -	\$ 1,199	\$ 1,199
70000 200 5020	Electric fees & permits	\$ 8,065	\$ 5,310	\$ 5,946	\$ 1,512	\$ 3,729	\$ 3,729
70000 200 5021	Write-offs from Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 200 5022	Service Charges	\$ 13,553	\$ 12,077	\$ 6,376	\$ 23,800	\$ 15,088	\$ 15,088
70000 200 5029	Write-off's Collected at City Hall	\$ 2,638	\$ (102)	\$ 268	\$ 2,514	\$ 1,391	\$ 1,391
70000 200 5030	Equipment Rental	\$ 310	\$ -	\$ -	\$ -	\$ -	\$ -
70000 200 5031	Pole Rental	\$ 58,680	\$ 59,010	\$ 70,230	\$ 70,230	\$ 70,230	\$ 70,230
70000 200 5032	Late Fees	\$ 19,095	\$ 15,942	\$ 14,684	\$ 15,785	\$ 15,235	\$ 15,235
70000 200 5033	Investment income	\$ -	\$ -	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
70000 200 5034	Material Sales	\$ 6,312	\$ 9,408	\$ 11,877	\$ -	\$ 5,938	\$ 5,938
70000 200 5035	SEAPA Rebate	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -
70000 200 5036	PERS Termination Liability	\$ -	\$ 73,211	\$ 78,000	\$ 66,800	\$ 66,800	\$ 66,800
TOTAL WML&P REVENUES		\$ 4,683,601	\$ 5,183,469	\$ 5,391,970	\$ 5,301,736	\$ 5,358,530	\$ 5,358,530

ELECTRIC FUND ADMINISTRATIVE EXPENSES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
70000 201 6001	Salaries & Wages	\$ 155,015	\$ 112,942	\$ 133,121	\$ 58,644	\$ 124,573	\$ 124,573
70000 201 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 201 6005	Overtime	\$ 36	\$ -	\$ 143	\$ -	\$ -	\$ 6,523
70000 201 62XX	Employer Costs	\$ 107,166	\$ 77,340	\$ 71,342	\$ 33,818	\$ 57,344	\$ 57,344
70000 201 7001	Materials & Supplies	\$ 8,761	\$ 1,198	\$ 7,500	\$ 150	\$ 2,500	\$ 2,500
70000 201 7002	Facility Repair & Maintenance	\$ 113	\$ 674	\$ 2,500	\$ 1,000	\$ 1,000	\$ 1,000
70000 201 7008	Non-Capital Equipment	\$ -	\$ -	\$ 250	\$ 250	\$ -	\$ -
70000 201 7010	Vehicle Maintenance	\$ 208	\$ -	\$ -	\$ -	\$ -	\$ -
70000 201 7100	Uniform, gear & clothing allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 201 7501	Utilities	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -
70000 201 7502	Phone/Internet	\$ 7,535	\$ 8,046	\$ 6,535	\$ 9,391	\$ 9,295	\$ 9,295
70000 201 7503	Information Technology	\$ 790	\$ 392	\$ 700	\$ -	\$ 3,700	\$ 3,700
70000 202 7004	Postage & Shipping	\$ 482	\$ 2,346	\$ 1,500	\$ 485	\$ 500	\$ 500
70000 201 7505	Travel & Training	\$ 735	\$ 1,455	\$ 2,000	\$ 2,522	\$ 500	\$ 500
70000 201 7506	Publications & Advertising	\$ 369	\$ 1,721	\$ 1,500	\$ 500	\$ 500	\$ 500
70000 201 7507	Dues & Subscriptions	\$ -	\$ -	\$ 550	\$ -	\$ -	\$ -
70000 201 7508	Insurance	\$ 45,666	\$ 47,252	\$ 61,713	\$ 61,713	\$ 63,821	\$ 63,821
70000 201 7509	Bank & Credit Card Fees	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -
70000 201 7510	Engineering	\$ 180	\$ 1,089	\$ 10,000	\$ -	\$ 2,000	\$ 2,000
70000 201 7515	Health & Safety Compliance	\$ 165	\$ 725	\$ 1,000	\$ -	\$ 500	\$ 500
70000 201 7603	Charges from Finance	\$ 95,744	\$ 76,262	\$ 123,184	\$ 58,572	\$ 133,532	\$ 133,532
70000 201 7629	Charges from Capital Facilities	\$ 1,328	\$ 1,611	\$ 7,560	\$ 75	\$ 2,908	\$ 2,908
70000 201 7851	PERS Termination Liability Payment	\$ 82,819	\$ 76,027	\$ 80,000	\$ 73,223	\$ 80,000	\$ 80,000
70000 201 7900	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 201 7980	Bad Debt Expense	\$ -	\$ -	\$ -	\$ 19,854	\$ 10,000	\$ 10,000
TOTAL ADMINISTRATIVE EXPENSES		\$ 507,111	\$ 409,080	\$ 542,598	\$ 320,198	\$ 492,674	\$ 499,197

ELECTRIC FUND GENERATION EXPENSES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
70000 202 6001	Salaries & Wages	\$ 34,776	\$ 83,121	\$ 98,136	\$ 89,840	\$ 74,092	\$ 74,092
70000 202 6005	Overtime	\$ 3,756	\$ 5,512	\$ 5,640	\$ 960	\$ 6,523	\$ 6,523
70000 202 62XX	Employer Costs	\$ 18,847	\$ 47,665	\$ 50,416	\$ 47,924	\$ -	\$ -
70000 202 7001	Materials & Supplies	\$ 2,587	\$ 4,370	\$ 6,750	\$ 4,231	\$ 7,000	\$ 7,000
70000 202 7002	Facility Repair & Maintenance	\$ 774	\$ 10,453	\$ 12,000	\$ 1,157	\$ 10,000	\$ 10,000
70000 202 7004	Postage & Shipping	\$ 482	\$ 2,346	\$ 7,500	\$ 485	\$ 7,500	\$ 7,500
70000 202 7008	Non-Capital Equipment	\$ -	\$ 475	\$ 1,900	\$ -	\$ -	\$ -
70000 202 7009	Equipment Repair & Maintenance	\$ 46,513	\$ 18,788	\$ 61,000	\$ 21,818	\$ 70,000	\$ 70,000
70000 202 7016	Fuel & Oil - Generation	\$ 303,411	\$ 154,618	\$ 350,000	\$ 67,075	\$ 340,000	\$ 340,000
70000 202 7017	Fuel - Heating	\$ 5,896	\$ 15,916	\$ -	\$ 12,813	\$ 10,000	\$ 10,000
70000 202 7018	Miscellaneous Tools	\$ 5,788	\$ 2,577	\$ 5,000	\$ 2,500	\$ 5,000	\$ 5,000
70000 202 7100	Uniform, gear & clothing allowance	\$ 500	\$ 449	\$ 750	\$ 625	\$ 750	\$ 750
70000 202 7501	Utilities	\$ 185	\$ -	\$ 2,000	\$ -	\$ -	\$ -
70000 202 7505	Travel & Training	\$ 2,203	\$ 714	\$ 6,000	\$ -	\$ 5,000	\$ 5,000
70000 202 7508	Insurance	\$ 11,119	\$ 16,633	\$ 14,740	\$ 14,740	\$ 16,214	\$ 16,214
70000 202 7510	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 202 7515	Permits, Inspections & Compliance	\$ 314	\$ 117	\$ 500	\$ 591	\$ 500	\$ 500
70000 202 7519	Professional Services Contractual	\$ 191	\$ 29,778	\$ 5,000	\$ (779)	\$ 6,000	\$ 6,000
70000 202 7629	Charges from Capital Facilities	\$ 1,046	\$ 1,732	\$ 11,053	\$ 11,053	\$ 4,130	\$ 4,130
70000 202 7850	Hydroelectric Power Purchases	\$ 2,814,040	\$ 2,874,179	\$ 2,900,000	\$ 2,933,515	\$ 2,930,000	\$ 2,930,000
70000 202 7900	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GENERATION EXPENSES		\$ 3,252,428	\$ 3,269,444	\$ 3,538,385	\$ 3,208,548	\$ 3,492,709	\$ 3,492,709

ELECTRIC FUND DISTRIBUTION EXPENSES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
70000 203 6001	Salaries & Wages	\$ 292,870	\$ 269,453	\$ 184,234	\$ 316,567	\$ 324,285	\$ 324,285
70000 203 6005	Overtime	\$ 16,776	\$ 26,267	\$ 11,734	\$ 5,337	\$ 25,467	\$ 25,467
70000 203 62XX	Employer Costs	\$ 169,771	\$ 155,686	\$ 100,640	\$ 182,984	\$ 179,347	\$ 179,347
70000 203 7001	Materials & Supplies	\$ 14,911	\$ 3,988	\$ 12,500	\$ 9,706	\$ 15,000	\$ 15,000
70000 203 7004	Postage & Shipping	\$ 4,908	\$ 9,341	\$ 10,000	\$ 190	\$ 10,000	\$ 10,000
70000 203 7008	Non-Capital Equipment (under \$5000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 203 7009	Equipment Repair & Maintenance	\$ 1,851	\$ 635	\$ 600	\$ 862	\$ 1,000	\$ 1,000
70000 203 7010	Vehicle Maintenance	\$ 3,528	\$ 5,562	\$ 11,000	\$ 3,139	\$ 11,000	\$ 11,000
70000 203 7018	Miscellaneous Tools	\$ 4,763	\$ 130	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
70000 203 7033	Street lighting	\$ 6,375	\$ 36	\$ 6,500	\$ 3,000	\$ 6,000	\$ 6,000
70000 203 7100	Uniform, gear & clothing allowance	\$ 1,970	\$ 1,481	\$ 2,250	\$ 1,042	\$ 2,250	\$ 2,250
70000 203 7501	Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 203 7502	Phone/Internet	\$ -	\$ -	\$ -	\$ -	\$ 1,410	\$ 1,410
70000 203 7505	Travel & Training	\$ -	\$ 12,797	\$ 20,000	\$ 10,179	\$ 20,000	\$ 20,000
70000 203 7515	Permits, Inspections & Compliance	\$ 833	\$ 1,982	\$ 3,100	\$ 7,040	\$ 6,000	\$ 6,000
70000 203 7519	Professional Services Contractual	\$ 258	\$ -	\$ -	\$ -	\$ -	\$ -
70000 203 7621	Public Works Labor Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 203 7622	Charges from Garage	\$ 8,550	\$ 11,451	\$ 27,582	\$ 15,782	\$ 26,570	\$ 26,570
70000 203 7900	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 203 7910	Utility Poles	\$ -	\$ (1,641)	\$ 5,000	\$ -	\$ 10,000	\$ 10,000
70000 203 7911	Transformers	\$ -	\$ (15,903)	\$ 8,500	\$ -	\$ 8,500	\$ 8,500
70000 203 7912	Electric Line	\$ -	\$ -	\$ 15,000	\$ -	\$ 10,000	\$ 10,000
70000 203 7913	Meters	\$ -	\$ -	\$ 5,000	\$ -	\$ 1,000	\$ 1,000
70000 000 8900	Transfer to Residential Construction Fund	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -
70000 000 8990	Transfer to WML&P CIP Fund	\$ 98,717	\$ -	\$ 1,220,000	\$ 1,220,000	\$ 857,497	\$ 857,497
TOTAL DISTRIBUTION EXPENSES		\$ 716,082	\$ 481,265	\$ 1,644,640	\$ 1,776,827	\$ 1,516,326	\$ 1,516,326

FY2026 Annual Budget

ENTERPRISE FUNDS



TOTAL REVENUES	\$ 4,683,601	\$ 5,183,469	\$ 5,391,970	\$ 5,301,736	\$ 5,358,530	\$ 5,358,530
TOTAL EXPENSES	\$ 4,475,621	\$ 4,159,789	\$ 5,725,622	\$ 5,305,574	\$ 5,501,709	\$ 5,508,232
TOTAL REVENUES OVER (EXPENSES)	\$ 207,980	\$ 1,023,680	\$ (333,652)	\$ (3,838)	\$ (143,179)	\$ (149,702)
BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 3,148,619	\$ 3,356,599	\$ 3,110,003	\$ 3,110,003	\$ 3,106,165	\$ 3,106,165
CHANGE IN NET POSITION	\$ 207,980	\$ 1,023,680	\$ (333,652)	\$ (3,838)	\$ (143,179)	\$ (149,702)
ENDING RESERVE BALANCE (6/30/20XX)	\$ 3,356,599	\$ 3,110,003	\$ 2,776,351	\$ 3,106,165	\$ 2,962,986	\$ 2,956,463

ENTERPRISE FUND: WML&P CIP FUND

Project Description	GL Account	Account Description	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
PROJECT: 70006	70300 000 4970 00 70006	Transfers from WML&P Operating Fund	\$ -	\$ 25,000	\$ 25,890	\$ -	\$ -
GENERATOR UNIT #5 IMPROVEMENTS	70300 202 9999 00 70006	Generator Unit #5 Improvements	\$ -	\$ 25,000	\$ 25,890	\$ -	\$ -
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT: 70007	70300 000 4970 00 70007	Transfers from WML&P Operating Fund	\$ 3,364	\$ -	\$ 9,134	\$ -	\$ -
AMI METERING	70300 202 9999 00 70007	AMI Metering System Implementation Project	\$ 3,364	\$ -	\$ 9,134	\$ -	\$ -
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT: 70008	70300 000 4970 00 70008	Transfers from WML&P Operating Fund	\$ -	\$ 325,000	\$ 5,928	\$ -	\$ 200,000
12 MW Power Plant Upgrade	70300 203 9999 00 70008	12 MW Power Plant Upgrades	\$ -	\$ 325,000	\$ 5,928	\$ -	\$ 200,000
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT: 70009	70300 000 4970 00 70009	Transfers from WML&P Operating Fund	\$ -	\$ -	\$ -	\$ 57,497	\$ 57,497
GENERATION BUILDING REHAB	70300 203 9999 00 70009	Design for Power Generation Building Rehab	\$ -	\$ -	\$ -	\$ 57,497	\$ 57,497
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT: 70010	70300 000 4970 00 70010	Transfers from WML&P Operating Fund	\$ -	\$ 520,000	\$ -	\$ -	\$ -
UNIT 1 CENTER SECTION OVERHAUL	70300 203 9999 00 70010	Center Section Overhaul Project	\$ -	\$ 520,000	\$ -	\$ -	\$ -
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT: 70011	70300 000 4970 00 70011	Transfers from WML&P Operating Fund	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000
GENERATOR #3 IMPROVEMENTS	70300 000 9999 00 70011	Generator Unit #3 Improvements	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000
		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	\$	104,573
	TOTAL	\$	104,573
201 6100 EMPLOYER COSTS			
	FICA, SBS AND MEDICARE (7.58%)	\$	7,927
	STATE OF ALASKA PERS (22%)	\$	23,006
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	20,495
	TOTAL	\$	51,428
201 7001 MATERIALS & SUPPLIES - OFFICE SUPPLIES SUCH AS PRINTER PAPER, ENVELOPES, PENS, PRINTER INK, ETC.			
CLEANING SUPPLIES, CALENDERS, 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 6001 SALARIES & WAGES			
	Mechanic Leadman Salary	\$	74,092
	TOTAL	\$	74,092
202 6005 OVERTIME			
	Mechanic Leadman OT (0hrs)	\$	6,523
	TOTAL	\$	6,523
202 62XX EMPLOYER COSTS			
	FICA, SBS AND MEDICARE (7.58%)	\$	6,111
	STATE OF ALASKA PERS (22%)	\$	17,735
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	30,702
	TOTAL	\$	54,548
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			

FY2026 Annual Budget

ENTERPRISE FUNDS



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 GERATION 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				\$	138,436
	Electric Lineman Salary				\$	114,486
	Electric Lineman Apprentice				\$	71,363
	TOTAL				\$	324,285
203 6005	OVERTIME					
	Electric Lineman OT, Standby	\$	9,945	\$	796	\$ 1,200 \$ 11,941
	Electric Lineman OT, Standby	\$	8,225	\$	-	\$ 1,200 \$ 9,425
	Electric Lineman Apprentice OT	\$	4,101	\$	-	\$ - \$ 4,101
	TOTAL	\$	22,271	\$	796	\$ 2,400 \$ 25,467
203 62XX	EMPLOYER COSTS					
	FICA, SBS AND MEDICARE (7.58%)				\$	26,511
	STATE OF ALASKA PERS (22%)				\$	76,945
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION				\$	75,890
	TOTAL				\$	179,347
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 - REPLUNISHING 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 INSPENCIONS, 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

- Completed construction and implementation of new Water Treatment Plant
- Maintained compliance with all state and federal regulatory requirements
- Performed numerous repairs to the water distribution system in an efficient manner.
- Continued work on dam stabilization and reservoir bypass projects.

Level of Service & Budget Impact

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

Department Goals

- Maintain adequate staffing levels to ensure the new Water Treatment Plant runs as effectively as possible.
- Continue to support the Capital Projects Department in preparing for and executing water related projects.
- Send staff to professional development opportunities to promote growth within the department

Trends & Future Challenges

- Increased State and Federal Quality Standards
- Outdated underground infrastructure proposes challenges
- Continuing to learn the requirements for chemical loads and maintenance. of the new Water Treatment Plant

Personnel

Andrew Scambler
Jon Campbell

Lead WTP Operator
WTP Operator

FY 2024: 2.0 FTE

FY 2025: 2.0 FTE

FY 2026: 2.0 FTE

FY2026 Annual Budget

ENTERPRISE FUNDS

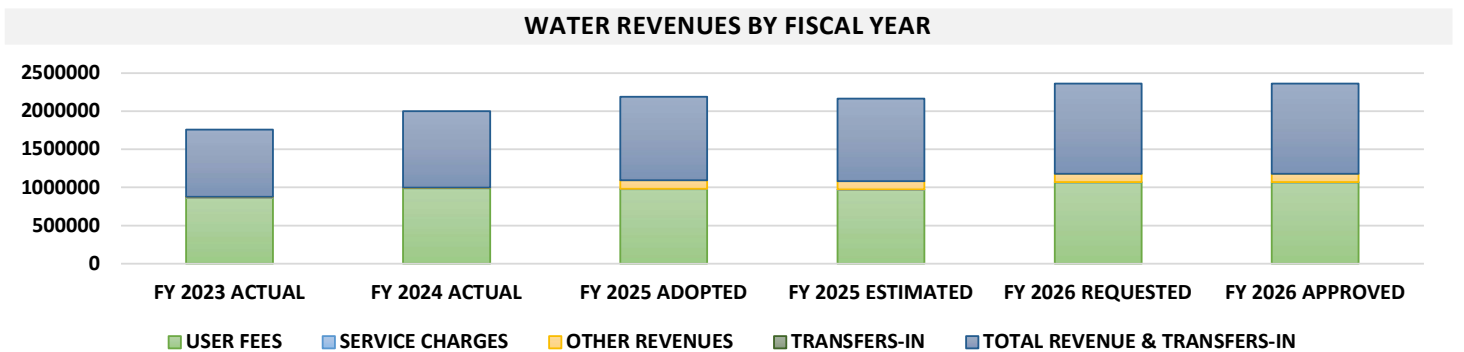


CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 72000

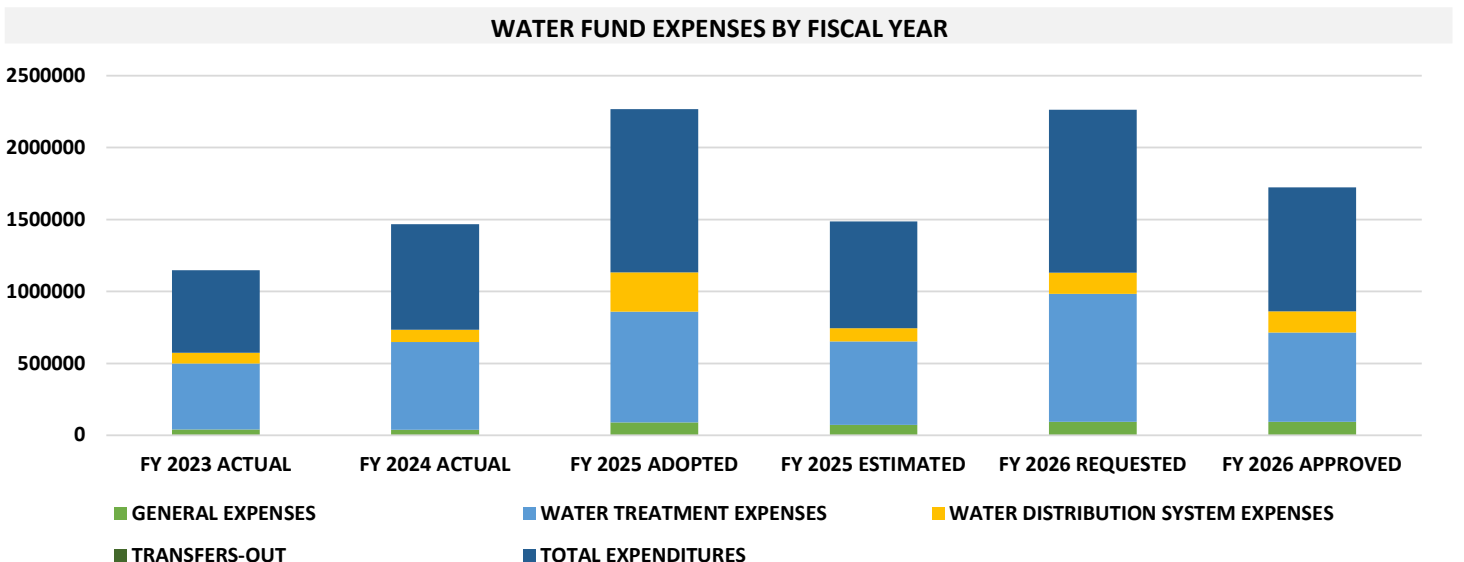
ENTERPRISE FUND TYPE
WATER FUND

SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE						
CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
USER FEES	862,094	990,707	978,500	970,141	1,067,155	1,067,155
SERVICE CHARGES	6,191	3,700	5,000	2,875	5,000	5,000
OTHER REVENUES	10,560	4,647	109,919	109,919	107,500	107,501
TRANSFERS-IN	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS-IN	\$ 878,844	\$ 999,054	\$ 1,093,419	\$ 1,082,935	\$ 1,179,655	\$ 1,179,656



SUMMARY OF EXPENDITURES BY TYPE						
CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
GENERAL EXPENSES	41,360	37,818	90,848	70,745	94,744	94,744
WATER TREATMENT EXPENSES	457,708	610,225	770,086	583,312	890,300	620,300
WATER DISTRIBUTION SYSTEM EXPENSES	74,663	86,188	273,277	89,741	147,047	147,047
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	573,731	734,232	1,134,211	743,799	1,132,091	862,091



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #72000

ENTERPRISE FUNDS
WATER FUND
DETAIL OF REVENUES & EXPENDITURES

WATER FUND REVENUES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
72000 000 4101	PERS On-behalf Revenue	\$ 4,479	\$ 4,647	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,501
72000 300 5110	Water Sales	\$ 862,094	\$ 990,707	\$ 978,500	\$ 970,141	\$ 1,067,155	\$ 1,067,155
72000 300 5118	Labor Charges	\$ 6,191	\$ 3,700	\$ 5,000	\$ 2,875	\$ 5,000	\$ 5,000
72000 300 5149	Other Revenues	\$ 6,081	\$ -	\$ -	\$ -	\$ -	\$ -
72000 300 5550	Interest Revenue	\$ -	\$ -	\$ 102,419	\$ 102,419	\$ 100,000	\$ 100,000
TOTAL REVENUES		\$ 878,844	\$ 999,054	\$ 1,093,419	\$ 1,082,935	\$ 1,179,655	\$ 1,179,656

WATER FUND GENERAL EXPENSES

72000 301 7508	Insurance	\$ 8,047	\$ 10,531	\$ 11,903	\$ 11,903	\$ 20,428	\$ 20,428
72000 301 7603	Charges from Finance	\$ 35,904	\$ 28,598	\$ 62,406	\$ 42,303	\$ 57,777	\$ 57,777
72000 301 7802	Revenue Bond Principal	\$ -	\$ -	\$ 12,767	\$ 12,767	\$ 12,999	\$ 12,999
72000 301 7803	Revenue Bond Interest	\$ (2,591)	\$ (1,311)	\$ 3,772	\$ 3,772	\$ 3,540	\$ 3,540
TOTAL GENERAL EXPENSES		\$ 41,360	\$ 37,818	\$ 90,848	\$ 70,745	\$ 94,744	\$ 94,744

WATER TREATMENT OPERATING EXPENSES

72000 302 6001	Salaries & Wages	\$ 103,515	\$ 173,178	\$ 130,788	\$ 132,911	\$ 137,531	\$ 137,531
72000 302 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72000 302 6005	Overtime	\$ 25,323	\$ 41,009	\$ 13,983	\$ 48,369	\$ 21,404	\$ 21,404
72000 302 6100	Employer Costs	\$ 80,204	\$ 73,350	\$ 64,182	\$ 88,627	\$ 68,898	\$ 68,898
72000 302 7001	Materials & Supplies	\$ 40,628	\$ 21,739	\$ 11,500	\$ 14,231	\$ 20,000	\$ 20,000
72000 302 7002	Facility Repair & Maintenance	\$ 18,891	\$ 28,365	\$ 15,000	\$ 476	\$ 7,500	\$ 7,500
72000 302 7008	Non-Capital Expense	\$ -	\$ 75	\$ 1,500	\$ -	\$ 1,000	\$ 1,000
72000 302 7009	Equipment Repair & Maintenance	\$ 3,880	\$ 6,305	\$ 10,000	\$ 2,397	\$ 10,000	\$ 10,000
72000 302 7010	Vehicle Maintenance	\$ 3,166	\$ 684	\$ 6,325	\$ 85	\$ 5,000	\$ 5,000
72000 302 7011	Equipment Rental Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72000 302 7021	Water Treatment Chemicals	\$ 25,601	\$ 43,624	\$ 46,000	\$ 19,427	\$ 90,000	\$ 90,000
72000 302 7100	Uniform, Gear & Clothing Allowance	\$ 364	\$ 595	\$ 1,250	\$ 314	\$ 1,250	\$ 1,250
72000 302 7025	Water System Maintenance	\$ 127	\$ 1,399	\$ -	\$ -	\$ -	\$ -
72000 302 7501	Utilities	\$ 112,996	\$ 125,394	\$ 130,786	\$ 115,399	\$ 132,081	\$ 132,081
72000 302 7502	Phone/Internet	\$ 4,052	\$ 3,370	\$ 3,592	\$ 5,333	\$ 5,092	\$ 5,092
72000 302 7505	Travel & Training	\$ 530	\$ 9,882	\$ 3,396	\$ 1,118	\$ 5,000	\$ 5,000
72000 302 7506	Publications & Advertising	\$ -	\$ 390	\$ 500	\$ -	\$ 500	\$ 500
72000 302 7515	Permits, Inspections & Compliance	\$ 9,625	\$ 37,673	\$ 16,000	\$ 12,820	\$ 30,000	\$ 30,000
72000 302 7519	Professional Services	\$ 6,865	\$ 14,961	\$ 250,000	\$ 56,749	\$ 345,000	\$ 75,000
72000 302 7621	Contractual Public Works Labor Charges	\$ 20,026	\$ 25,407	\$ -	\$ 20,986	\$ -	\$ -
72000 302 7622	Charges from Garage	\$ 1,137	\$ 1,779	\$ 9,613	\$ 9,613	\$ 8,908	\$ 8,908
72000 302 7629	Charges from Capital Facilities	\$ 779	\$ 1,046	\$ 5,670	\$ 5,670	\$ 1,136	\$ 1,136
72000 302 7900	Capital Expenditures	\$ -	\$ -	\$ 50,000	\$ 48,790	\$ -	\$ -
72000 000 8990	Transfer to Water CIP Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL WATER TREATMENT EXPENSES		\$ 457,708	\$ 610,225	\$ 770,086	\$ 583,312	\$ 890,300	\$ 620,300

DISTRIBUTION OPERATING EXPENSES

72000 303 7025	Distribution System Maintenance	\$ 15,450	\$ 38,916	\$ 45,000	\$ 44,466	\$ 60,000	\$ 60,000
72000 303 7519	Professional Services	\$ -	\$ -	\$ 50,000	\$ -	\$ 10,000	\$ 10,000
72000 303 7621	Contractual Public Works Labor Charges	\$ 59,213	\$ 47,272	\$ 43,277	\$ 45,275	\$ 77,047	\$ 77,047
72000 303 7900	Capital Expenditures	\$ -	\$ -	\$ 135,000	\$ -	\$ -	\$ -
72000 303 8900	Transfer to Residential Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DISTRIBUTION		\$ 74,663	\$ 86,188	\$ 273,277	\$ 89,741	\$ 147,047	\$ 147,047

FY2026 Annual Budget

ENTERPRISE FUNDS



TOTAL REVENUES	\$	878,844	\$	999,054	\$	1,093,419	\$	1,082,935	\$	1,179,655	\$	1,179,656
TOTAL EXPENSES	\$	573,731	\$	734,232	\$	1,134,211	\$	743,799	\$	1,132,091	\$	862,091
REVENUES OVER (EXPENSES)	\$	305,114	\$	264,823	\$	(40,792)	\$	339,137	\$	47,564	\$	317,565

BEGINNING RESERVE BALANCE (7/1/20XX)	\$	304,732	\$	442,643	\$	1,293,111	\$	1,293,111	\$	1,632,248	\$	1,632,248
CHANGE IN NET POSITION	\$	305,114	\$	264,823	\$	(40,792)	\$	339,137	\$	47,564	\$	317,565
ENDING RESERVE BALANCE	\$	442,643	\$	1,293,111	\$	1,252,319	\$	1,632,248	\$	1,679,812	\$	1,949,813

ENTERPRISE FUND: WATER CIP FUND

Fund #72300

Project Description	GL Account	Account Description	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 APPROVED
PROJECT: 72001 WATER TREATMENT PLANT	72300 000 4972 00 72001	Transfer from Water Operating Fund (Loan and	\$ 9,603,000	\$ 4,018,250	\$ -
	72300 000 9999 00 72001	Borough Funded WTP Project Expenses	\$ -	\$ -	\$ -
	72300 000 9999 25 72001	SRF Interim Loan	\$ 5,782,000	\$ 1,719,744	\$ -
	72300 000 9999 26 72001	SRF Term Loan	\$ 3,821,000	\$ 2,298,506	\$ -
	72300 000 4999 50 72001	ARPA/SLFRF Grant Revenue	\$ -	\$ -	\$ -
	72300 302 9999 50 72001	WTP Project Expenses	\$ -	\$ -	\$ -
	72300 000 4999 46 72001	EDA Grant Revenue	\$ 2,150,841	\$ 4,429,543	\$ -
	72300 000 9999 46 72001	EDA Grant Expenditures	\$ 2,150,841	\$ 1,060,586	\$ -
	72300 000 4999 40 72001	USDA Grant Revenue	\$ 3,121,000	\$ 1,125,831	\$ -
	72300 000 9999 40 72001	USDA Grant Expenditures	\$ 3,121,000	\$ 1,125,831	\$ -
	72300 000 4999 11 72001	WTP DL Grant Revenue	\$ 900,000	\$ 1,722,626	\$ -
	72300 000 9999 11 72001	WTP DL Grant Expenditures	\$ 900,000	\$ 91,200	\$ -
Resources available over resources (used)			\$ -	\$ -	\$ -
PROJECT: 72002 RESERVOIR BYPASS PROJECT	72300 000 4999 11 72002	DCCED - Reservoir Bypass Grant Revenue	\$ 253,712	\$ -	\$ 249,347
	72300 000 9999 11 72002	DCCED - Reservoir Bypass Grant Expenditures	\$ 253,712	\$ 3,915	\$ 249,347
	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 50 72002	LATCF - Grant Revenues	\$ 1,233,000	\$ -	\$ 1,233,300
	72300 000 9999 50 72002	LATCF - Grant Expenditures	\$ 1,233,000	\$ -	\$ 1,233,300
	72300 000 4999 44 72002	EPA - CDS Grant Revenue	\$ 2,080,000	\$ -	\$ 2,080,000
	72300 000 9999 44 72002	EPA - CDS Grant Expenditures	\$ 2,080,000	\$ -	\$ 2,080,000
Resources available over resources (used)			\$ -	\$ 3,915	\$ -
PROJECT: 72008 DAM SAFETY & STABILIZATION	72300 000 4999 11 72008	DCCED GRANT REVENUE	\$ -	\$ -	\$ 5,000,000
	72300 302 9999 00 72008	Upper Dam Stability Project Expenses	\$ -	\$ -	\$ 5,000,000
	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 MMATERIAL REVENUE STREAMS		
5550	INTEREST INCOME - THE ALLOCATION OF INVESTMENT INCOME FROM THETHE 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	\$	85,395
	Water Operator Salary	\$	52,137
	TOTAL	\$	137,531
6005	OVERTIME		
	Water Treatment Plant Operator OT	\$	18,404
	Water Operator OT and Acting	\$	3,000
	TOTAL	\$	21,404
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	12,047
	STATE OF ALASKA PERS (22%)	\$	34,966
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	21,885
	TOTAL	\$	68,898
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		

FY2026 Annual Budget

ENTERPRISE FUNDS



ENTERPRISE FUNDS | PORT & 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 wellbeing of the Wrangell community.

Key Accomplishments

- Meyers Chuck Float Procurement complete. Bellingham Marine LLC was the lowest bidder.
- Title 14 update and review finished.
- Online bill pay complete.
- Raise Grant secured for Inner Harbor replacement.
- Vessel sewage Pump Out Shoemaker Bay Complete.

Level of Service & Budget Impact

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

Department Goals

- Work with cruise lines to expand business in Wrangell
- Continue to facilitate transition of freight companies to 6-mile Mill site.
- Ensure the Harbor team is fully trained in the use of maintenance tracking systems and receives ongoing safety training to support the effective management and upkeep of Ports and Harbors infrastructure.
- Improve public outreach and education about harbor facilities and services.
- Continue best practices for spill prevention and stormwater management.
- Explore partnerships for long-term development of the 6-Mile Industrial Port Site and fill on outer drive.
- Reapply for grant funding for SMB boat launch replacement.

Personnel

Steve Miller	Ports & Harbors Director
Calleigh Miller	Administrative Assistant
James Gillen	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 2024: 7.0 FTE

FY 2025: 8.0 FTE

FY 2026: 8.0 FTE

Performance Metrics

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

Trends & Future Challenges

- **Workforce Development and Training:** As port operations expand, there is an increasing need for a skilled workforce. Implementing comprehensive training programs in safety, operations, and environmental stewardship will be vital to meet future demands. How we promote this will be in collaboration with Economic Development.
- **Increased cruises ship activity and passenger volumes** are growing, requiring expanded infrastructure, improved passenger services, and enhanced coordination to accommodate more frequent and larger vessel visits.
- **Economic diversification** with shifting industry dynamics, there is a continued need to support a broader range of marine-related businesses and services through strategic port development and infrastructure investment.

FY2026 Annual Budget

ENTERPRISE FUNDS



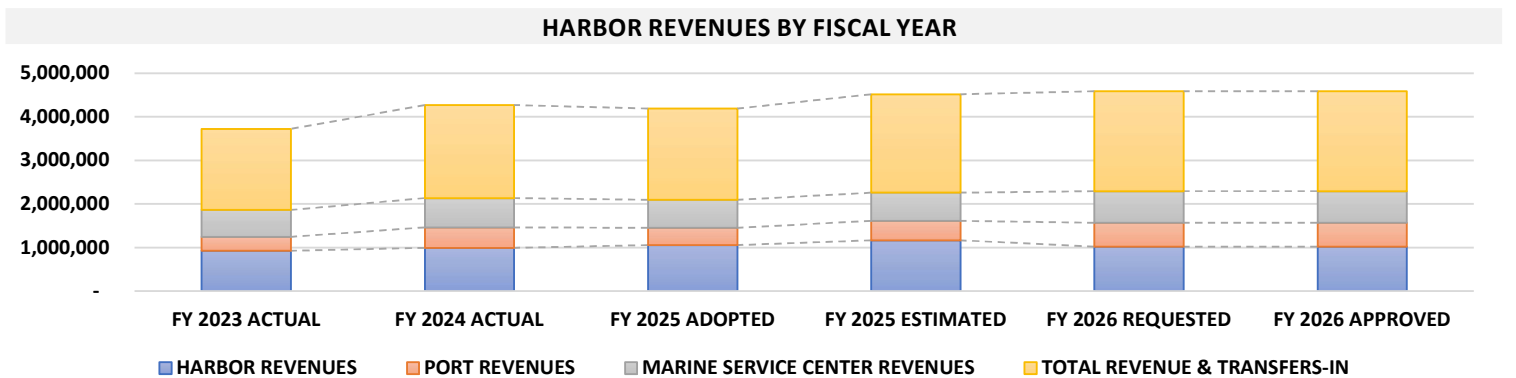
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET

Fund 74000

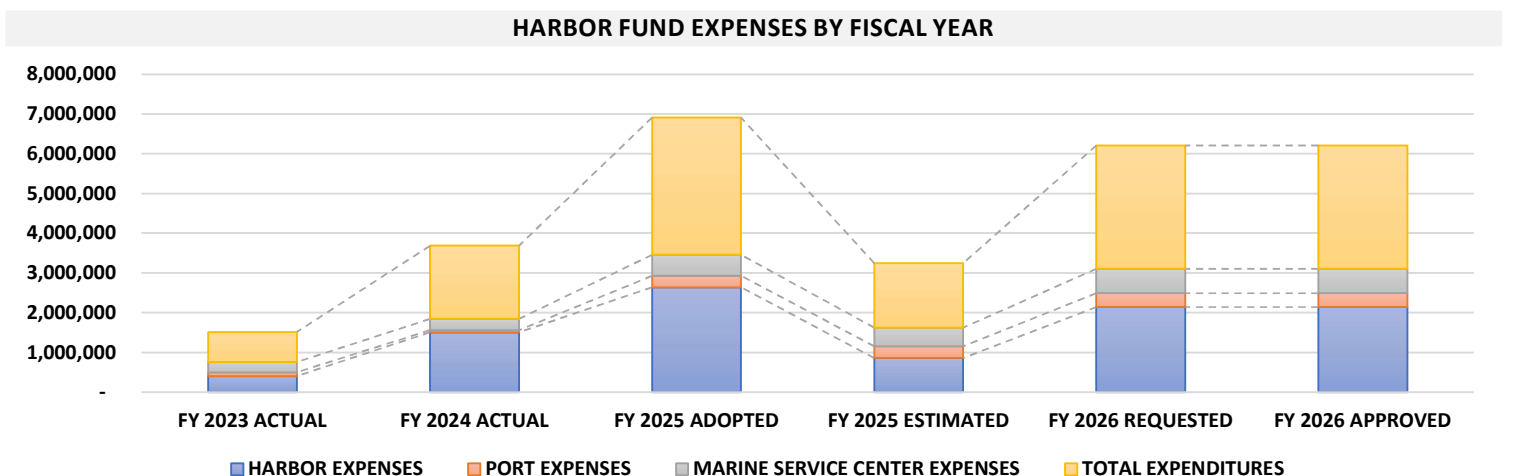
ENTERPRISE FUND TYPE
PORT & HARBORS

SUMMARY OF REVENUES & EXPENDITURES

CATEGORY	SUMMARY OF REVENUES BY SUBFUND					
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
HARBOR REVENUES	926,694	993,174	1,056,063	1,166,204	1,020,200	1,020,200
PORT REVENUES	319,173	470,202	396,500	447,020	548,099	548,099
MARINE SERVICE CENTER REVENUES	616,618	672,756	643,315	646,596	726,339	726,339
TOTAL REVENUE & TRANSFERS-IN	\$ 1,862,484	\$ 2,136,132	\$ 2,095,878	\$ 2,259,820	\$ 2,294,638	\$ 2,294,638



CATEGORY	SUMMARY OF EXPENDITURES BY TYPE					
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
HARBOR EXPENSES	404,683	1,505,457	2,638,248	857,186	2,140,586	2,140,586
PORT EXPENSES	95,229	52,805	289,439	296,650	348,247	348,247
MARINE SERVICE CENTER EXPENSES	256,412	284,435	529,399	467,607	615,505	615,505
TOTAL EXPENDITURES	756,324	1,842,697	3,457,086	1,621,443	3,104,338	3,104,338



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET

ENTERPRISE FUNDS
PORT & HARBORS ADMINISTRATIVE DEPARTMENT

Fund #74000

DETAIL OF EXPENDITURES

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
HARBOR ADMINISTRATIVE EXPENSES							
74000 401 6001	Salaries & Wages	\$ 141,749	\$ 142,805	\$ 164,594	\$ 168,046	\$ 168,010	\$ 168,010
74000 401 6002	Temporary Wages	\$ 20,269	\$ -	\$ 5,000	\$ -	\$ -	\$ -
74000 401 6005	Overtime	\$ 885	\$ 396	\$ 1,603	\$ 908	\$ 1,701	\$ 1,701
74000 401 6XXX	Employer Costs	\$ 94,472	\$ 87,160	\$ 89,410	\$ 94,662	\$ 93,745	\$ 93,745
74000 401 7001	Materials & Supplies	\$ 4,772	\$ 8,641	\$ 5,700	\$ 3,034	\$ 6,000	\$ 6,000
74000 401 7002	Facility Repair & Maintenance	\$ 2,572	\$ 34,325	\$ 20,700	\$ 10,107	\$ 24,000	\$ 24,000
74000 401 7010	Vehicle Repair & Maintenance	\$ 13,129	\$ 4,321	\$ 10,250	\$ 4,068	\$ 10,500	\$ 10,500
74000 401 7502	Phone/Internet	\$ 7,740	\$ 17,237	\$ 9,026	\$ 38,079	\$ 20,000	\$ 20,000
74000 401 7503	Information Technology	\$ 2,353	\$ 3,456	\$ 8,751	\$ 5,530	\$ 11,250	\$ 11,250
74000 401 7505	Travel & Training	\$ 6,613	\$ 8,439	\$ 12,995	\$ 11,123	\$ 13,000	\$ 13,000
74000 401 7506	Publications & Advertising	\$ 5,176	\$ 3,809	\$ 5,800	\$ 7,800	\$ 6,000	\$ 6,000
74000 401 7507	Memberships & Dues	\$ 1,500	\$ 515	\$ 2,200	\$ 3,044	\$ 2,500	\$ 2,500
74000 401 7508	Insurance Expense	\$ 49,168	\$ 67,116	\$ 47,058	\$ 47,058	\$ 53,403	\$ 53,403
74000 401 7519	Professional Services Contractual	\$ 4,402	\$ 6,192	\$ 11,500	\$ 1,628	\$ 11,500	\$ 11,500
74000 401 7576	Promotional	\$ 4,398	\$ 9,516	\$ 7,500	\$ 371	\$ 8,000	\$ 8,000
74000 401 7603	Charges from Finance	\$ 35,904	\$ 28,598	\$ 56,377	\$ 56,377	\$ 41,749	\$ 41,749
74000 401 7622	Charges from Garage	\$ -	\$ -	\$ 48,471	\$ 48,471	\$ 48,457	\$ 48,457
74000 401 7629	Charges from Capital Facilities	\$ 2,184	\$ 2,210	\$ 5,670	\$ 5,670	\$ 2,490	\$ 2,490
TOTAL ADMINISTRATIVE		\$ 397,286	\$ 424,734	\$ 512,605	\$ 505,977	\$ 522,304	\$ 522,304
Allocation of Harbor Administrative							
50% Harbor Allocation		\$ (198,643)	\$ (212,367)	\$ (256,303)	\$ (252,988)	\$ (261,152)	\$ (261,152)
20% Port Allocation		\$ (79,457)	\$ (84,947)	\$ (102,521)	\$ (101,195)	\$ (104,461)	\$ (104,461)
30% Service Center Allocation		\$ (119,186)	\$ (127,420)	\$ (153,782)	\$ (151,793)	\$ (156,691)	\$ (156,691)
		\$ (397,286)	\$ (424,734)	\$ (512,605)	\$ (505,977)	\$ (522,304)	\$ (522,304)

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	\$ 108,798
		Harbor Administrative Assistant Salary	\$ 59,211
		TOTAL	\$ 168,010
6002	ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP		
6005	OVERTIME		
		Harbor Administrative Assistant 40 Hours	TOTAL \$ 1,701
6100	EMPLOYER COSTS		
		FICA, SBS AND MEDICARE (7.58%)	\$ 37,336
		STATE OF ALASKA PERS (22%)	\$ 12,864
		GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 43,544
		TOTAL	\$ 93,745
7001	MATERIALS & SUPPLIES - RESTROOM SUPPLIES, CLEANING SUPPLIES, AND OFFICE SUPPLIES SUCH AS PRINTER PAPER, PRINTER INK, ENVELOPES, AND OTHER MISC OFFICE SUPPLIES.		
7002	FACILITY REPAIR & MAINTENANCE - LABOR & MATERIALS TO MAINTAIN THE HARBOR BUILDING, SUCH AS DOOR & HARDWARE INSTALLATION, EYE WASH STATION UPGRADE, HEAT PUMP INSTALLATION, LIFE SAFETY AND FIRE SUPPRESSION MAINT. AND OTHER GENERAL MAINTENANCE AND REPAIRS		

FY2026 Annual Budget

ENTERPRISE FUNDS



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #74010

ENTERPRISE FUNDS
HARBOR FUND
DETAIL OF REVENUES & EXPENDITURES

HARBOR FUND REVENUES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
74010 000 4101	PERS On-behalf Revenue	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
74010 000 4190	Shared Fisheries Bus. Tax	\$ -	\$ -	\$ 3,000	\$ 2,000	\$ 2,000	\$ 2,000
74010 000 4191	Raw Fisheries Bus. Tax	\$ 119,611	\$ 54,023	\$ 150,000	\$ 151,270	\$ 60,000	\$ 60,000
74010 000 5200	Annual Stall Rent	\$ 572,104	\$ 620,425	\$ 659,313	\$ 700,762	\$ 700,000	\$ 700,000
74010 000 5201	Meyers Chuck Moorage	\$ 15	\$ -	\$ 500	\$ 86	\$ 500	\$ 500
74010 000 5202	Transient Moorage	\$ 155,033	\$ 219,345	\$ 160,000	\$ 203,462	\$ 175,000	\$ 175,000
74010 000 5203	Transient Electrical Fees	\$ 28,960	\$ 19,977	\$ 25,000	\$ 13,559	\$ 22,000	\$ 22,000
74010 000 5204	Hoist Revenue	\$ -	\$ 5,095	\$ 5,000	\$ 8,075	\$ 5,000	\$ 5,000
74010 000 5205	Boat Launch Fees	\$ 8,755	\$ 12,876	\$ 9,000	\$ 10,380	\$ 10,000	\$ 10,000
74010 000 5206	Grid fees/Pressure Wash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74010 000 5207	Garbage Charges*	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 100
74010 000 5208	Wait List Deposit	\$ -	\$ 300	\$ 50	\$ 1,229	\$ 100	\$ 100
74010 000 5209	Cruise Water Connection	\$ 672	\$ -	\$ -	\$ -	\$ -	\$ -
74010 000 5210	Penalties & Late Fees	\$ 1,656	\$ 10,556	\$ 9,000	\$ 22,143	\$ 9,000	\$ 9,000
74010 000 5212	Liveaboard Fees	\$ 18,531	\$ 15,646	\$ 20,000	\$ 17,445	\$ 20,000	\$ 20,000
74010 000 5221	Harbor Miscellaneous Revenue	\$ 308	\$ 27,791	\$ 100	\$ 21,629	\$ 500	\$ 500
74010 000 5224	Labor Charges	\$ 21,049	\$ 7,038	\$ 3,000	\$ 2,163	\$ 4,000	\$ 4,000
74010 000 5234	Material Sales	\$ -	\$ 103	\$ -	\$ -	\$ -	\$ -
74010 000 5240	Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74010 000 5550	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HARBOR REVENUES		\$ 926,694	\$ 993,174	\$ 1,056,063	\$ 1,166,204	\$ 1,020,200	\$ 1,020,200

HARBOR FUND EXPENSES TRANSFERS-OUT

74010 000 6001	Salaries & Wages	\$ 122,557	\$ 147,610	\$ 160,852	\$ 164,706	\$ 156,548	\$ 156,548
74010 000 6002	Temporary Wages (Summer)	\$ 24,235	\$ 29,024	\$ 37,968	\$ 10,034	\$ -	\$ -
74010 000 6005	Overtime	\$ 5,825	\$ 6,818	\$ 11,555	\$ 9,100	\$ 11,245	\$ 11,245
74010 000 6100	Employer Costs	\$ 76,085	\$ 86,280	\$ 132,275	\$ 108,977	\$ 133,403	\$ 133,403
74010 000 7001	Materials & Supplies	\$ 7,092	\$ 5,623	\$ 8,500	\$ 9,229	\$ 8,500	\$ 8,500
74010 000 7002	Facility Repair & Maintenance	\$ 38,974	\$ 21,272	\$ 45,000	\$ 43,272	\$ 50,000	\$ 50,000
74010 000 7004	Postage and Shipping	\$ 1,618	\$ 579	\$ 2,500	\$ 300	\$ 2,500	\$ 2,500
74010 000 7008	Non-capital Equipment	\$ 4,764	\$ 3,602	\$ 6,000	\$ 3,889	\$ 5,000	\$ 5,000
74010 000 7009	Equipment Repair & Maintenance	\$ 3,184	\$ 3,475	\$ 7,200	\$ 5,944	\$ 7,200	\$ 7,200
74010 000 7010	Vehicle Maintenance	\$ 1,164	\$ 729	\$ -	\$ -	\$ -	\$ -
74010 000 7013	Rental Expense (parking lot)	\$ 6,023	\$ 6,336	\$ 6,023	\$ 6,023	\$ 6,023	\$ 6,023
74010 000 7015	Fuel Expense	\$ 810	\$ 618	\$ 2,125	\$ 1,760	\$ 1,500	\$ 1,500
74010 000 7100	Uniform, gear & clothing allowance	\$ 1,998	\$ 761	\$ 2,000	\$ 1,773	\$ 2,000	\$ 2,000
74010 000 7501	Utilities	\$ 34,093	\$ 34,390	\$ 51,333	\$ 36,515	\$ 47,331	\$ 47,331
74010 000 7505	Travel & Training	\$ 494	\$ 125	\$ -	\$ 870	\$ 800	\$ 800
74010 000 7507	Memberships & Dues	\$ -	\$ -	\$ 200	\$ 731	\$ 1,200	\$ 1,200
74010 000 7519	Professional Services	\$ 2,940	\$ 40,808	\$ 10,000	\$ 962	\$ 10,000	\$ 10,000
74010 000 7556	Harbors Property Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74010 000 7515	Permits, Inspections & Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74010 000 7601	Charges from Harbor Administration	\$ -	\$ -	\$ 256,303	\$ 252,988	\$ 261,152	\$ 261,152
74010 000 7622	Charges from Garage	\$ 13,966	\$ 20,133	\$ -	\$ -	\$ -	\$ -
74010 000 7860	Derelict vessel disposal	\$ 9,196	\$ 17,910	\$ 25,000	\$ 3,130	\$ 25,000	\$ 25,000
74010 000 7861	Harbor Hoist Expenditures	\$ 7,058	\$ 10,826	\$ 11,100	\$ 2,793	\$ 10,000	\$ 10,000
74010 000 7862	Meyers Chuck Expenditures	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
74010 000 7900	Capital Expenditures	\$ -	\$ 199	\$ 50,000	\$ 39,178	\$ -	\$ -
74010 000 7980	Bad Debt Expense	\$ 37,605	\$ 14,402	\$ 25,000	\$ 42,969	\$ 20,000	\$ 20,000
74010 000 8900	Transfer (out) to Other Port & Harbor Fund	\$ -	\$ 1,053,937	\$ 1,782,314	\$ 112,042	\$ 1,376,185	\$ 1,376,185
TOTAL HARBOR EXPENSES		\$ 404,683	\$ 1,505,457	\$ 2,638,248	\$ 857,186	\$ 2,140,586	\$ 2,140,586

HARBOR REVENUES	\$ 926,694	\$ 993,174	\$ 1,056,063	\$ 1,166,204	\$ 1,020,200	\$ 1,020,200
HARBOR EXPENSES & TRANSFERS-OUT	\$ 404,683	\$ 1,505,457	\$ 2,638,248	\$ 857,186	\$ 2,140,586	\$ 2,140,586
REVENUES OVER (EXPENSES)	\$ 522,011	\$ (512,283)	\$ (1,582,185)	\$ 309,017	\$ (1,120,386)	\$ (1,120,386)

CONSOLIDATED	BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 2,230,066	\$ 3,218,898	\$ 3,421,282	\$ 3,421,282	\$ 4,059,658	\$ 4,059,658
FUND BALANCE	CHANGE IN NET POSITION	\$ 988,832	\$ 202,384	\$ (1,281,722)	\$ 638,376	\$ (809,700)	\$ (809,700)
	ENDING RESERVE BALANCE (6/30/20XX)	\$ 3,218,898	\$ 3,421,282	\$ 1,911,274	\$ 4,059,658	\$ 3,249,958	\$ 3,249,958

ENTERPRISE FUND: PORTS & HARBORS CIP FUND

Fund #74300

Project Description	GL Account	Account Description	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
PROJECT: 74005 <i>Meyer's Chuck Float Replacement Project</i>	74300 000 4974 00 74005	Transfers from Harbors Operating	\$ 1,376,185	\$ 112,042	\$ 1,166,185	\$ 1,166,185
	74300 000 4999 21 74005	Meyer's Chuck Replacement	\$ -	\$ -	\$ 1,166,185	\$ 1,166,185
		ADOT Grant				
	74300 000 9999 21 74005	Meyer's Chuck Float	\$ -	\$ 3,390	\$ 1,166,185	\$ 1,166,185
	74300 000 9999 00 74005	Replacement ADOT Grant	\$ 1,376,185	\$ 112,042	\$ 1,166,185	\$ 1,166,185
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -
PROJECT: 74006 <i>P&H Security System Project</i>	74300 000 4999 43 74006	2020 SHSP Grant Revenue (DHS)	\$ 252,537	\$ 387,307	\$ -	\$ -
	74300 000 9999 43 74006	Port & Harbor Security Camera	\$ 252,537	\$ 6,145	\$ -	\$ -
		Grant Expenditures (DHS)				
		Resources available over resources used	\$ -	\$ 381,162	\$ -	\$ -
PROJECT: 74008-010 <i>T-Dock, Heritage, and MSC Anode Project</i>	74300 000 4974 00 74008-74010	Transfers from Harbors Operating	\$ 162,379	\$ -	\$ -	\$ -
		Fund				
		T-Dock, Heritage, and MSC	\$ 162,379	\$ -	\$ -	\$ -
	74300 000 9999 00 74008-74010	Anode Project Expenses				
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -
PROJECT: 74007 <i>Wrangell Harbor Basin</i>	74300 000 4974 00 74008-74010	Transfers from Harbors Operating	\$ -	\$ -	\$ -	\$ -
	74300 000 9999 00 74008-74010	Wrangell Harbor Basin Project	\$ -	\$ -	\$ -	\$ -
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -
PROJECT: 74012 <i>Shoemaker Harbor Boat Launch Replacement</i>	74300 000 4974 00 74012	Transfers from Harbors Operating	\$ 243,750	\$ -	\$ -	\$ -
	74300 000 9999 00 74012	Shoemaker Harbor Ramp	\$ 243,750	\$ -	\$ -	\$ -
		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 - PENALTIES 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	\$ 59,376
	Harbor Maintenance/Security Salary	\$ 48,597
	Harbor Maintenance	\$ 48,574
	TOTAL	\$ 156,548
6002	ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP	
6005	OVERTIME	
	Harbor Maintenance	\$ 4,266
	Harbor Maintenance/Security	\$ 3,490
	Harbor Maintenance	\$ 3,490
	TOTAL	\$ 11,245
6100	EMPLOYER COSTS	
	FICA, SBS AND MEDICARE (7.58%)	\$ 12,719
	STATE OF ALASKA PERS (22%)	\$ 36,914
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 83,770
	TOTAL	\$ 133,403
7001	MATERIALS & SUPPLIES - RESTROOM SUPPLIES AND VARIOUS REPAIR MATERIALS SUCH AS LOCKS, FASTENERS, AND NAILS	

FY2026 Annual Budget

ENTERPRISE FUNDS



JUSTIFICATION & EXPLANATION HARBOR FUND CONTINUED

GL ACCT DESCRIPTION

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- 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
2026 ANNUAL BUDGET
Fund #74020

ENTERPRISE FUNDS
PORT FUND

DETAIL OF REVENUES & EXPENDITURES

PORT FUND REVENUES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
74020 000 4101	PERS On-behalf Revenue	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
74020 000 5110	Port Water Sales	\$ 121	\$ 5,533	\$ 4,500	\$ 7,083	\$ 7,791	\$ 7,791
74020 000 5224	Labor Charges	\$ 10,727	\$ 21,504	\$ 15,000	\$ 18,721	\$ 15,000	\$ 15,000
74020 000 5240	Storage	\$ 77,782	\$ 101,373	\$ 85,000	\$ 81,808	\$ 85,899	\$ 85,899
74020 000 5241	Wharfage	\$ 22,368	\$ 46,748	\$ 40,000	\$ 44,294	\$ 46,509	\$ 46,509
74020 000 5242	Dockage	\$ 83,809	\$ 100,086	\$ 85,500	\$ 87,887	\$ 92,281	\$ 92,281
74020 000 5243	Port Development Fees	\$ 52,437	\$ 82,667	\$ 70,000	\$ 57,459	\$ 65,000	\$ 65,000
74020 000 5244	Port Transient Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74020 000 5245	Cruise Garbage & Water Charges	\$ 4,058	\$ 10,159	\$ 6,500	\$ 10,114	\$ 10,620	\$ 10,620
74020 000 5246	Commercial Passenger Wharfage	\$ 67,871	\$ 102,133	\$ 65,000	\$ 114,654	\$ 200,000	\$ 200,000
74020 000 5550	Interest Revenue	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL REVENUES		\$ 319,173	\$ 470,202	\$ 396,500	\$ 447,020	\$ 548,099	\$ 548,099

PORT FUND EXPENSES

74020 000 6001	Salaries & Wages	\$ 8,856	\$ 507	\$ 47,622	\$ 47,622	\$ 58,212	\$ 58,212
74020 000 6002	Temporary Wages	\$ 7,211	\$ 8,932	\$ 15,000	\$ 2,181	\$ 16,500	\$ 16,500
74020 000 6005	Overtime	\$ 3,168	\$ 1,310	\$ 1,368	\$ 1,484	\$ 1,673	\$ 1,673
74020 000 6100	Employer Costs	\$ 5,251	\$ 1,688	\$ 24,792	\$ 24,792	\$ 28,422	\$ 28,422
74020 000 7001	Materials & Supplies	\$ 2,491	\$ 3,636	\$ 5,000	\$ 1,992	\$ 5,000	\$ 5,000
74020 000 7002	Facility Repair & Maintenance	\$ 27,418	\$ 22,996	\$ 65,000	\$ 29,145	\$ 65,000	\$ 65,000
74020 000 7009	Equipment Repair & Maintenance	\$ 117	\$ 2,257	\$ 3,000	\$ 3,055	\$ 3,000	\$ 3,000
74020 000 7010	Vehicle Maintenance	\$ 101	\$ -	\$ -	\$ -	\$ -	\$ -
74020 000 7015	Fuel - Automotive	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
74020 000 7100	Uniform/Clothing Allowance	\$ 281	\$ -	\$ 1,200	\$ 866	\$ 1,500	\$ 1,500
74020 000 7501	Utilities	\$ 2,583	\$ 2,597	\$ 3,624	\$ 2,935	\$ 3,386	\$ 3,386
74020 000 7505	Travel & Training	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
74020 000 7508	Insurance	\$ 5,289	\$ 8,883	\$ 7,812	\$ 78,412	\$ 8,594	\$ 8,594
74020 000 7519	Professional Services Contractual	\$ 32,463	\$ -	\$ 10,000	\$ 1,970	\$ 50,000	\$ 50,000
74020 000 7601	Charges from Harbor Administration	\$ -	\$ -	\$ 102,521	\$ 101,195	\$ 104,461	\$ 104,461
74020 000 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES		\$ 95,229	\$ 52,805	\$ 289,439	\$ 296,650	\$ 348,247	\$ 348,247

PORT FUND REVENUES \$ 319,173 \$ 470,202 \$ 396,500 \$ 447,020 \$ 548,099 \$ 548,099

PORT FUND EXPENSES \$ 95,229 \$ 52,805 \$ 289,439 \$ 296,650 \$ 348,247 \$ 348,247

REVENUES OVER (EXPENSES) \$ 223,943 \$ 417,397 \$ 107,061 \$ 150,370 \$ 199,852 \$ 199,852

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
- 5245 **CRUISE GARBAGE & WATER CHARGES** - REVENUE FROM WATER HOOKUP FEES, WATER PURCHASE, AND GARBAGE PICKUP FROM CRUISE SHIPS

FY2026 Annual Budget

ENTERPRISE FUNDS



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	\$	58,212
	TOTAL	\$	58,212
6002	ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP		
6005	OVERTIME		
	Port Security Specialist OT	\$	1,673
	TOTAL	\$	1,673
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	4,539
	STATE OF ALASKA PERS (22%)	\$	13,175
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	10,708
	TOTAL	\$	28,422
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 HAND ROOL 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
2026 ANNUAL BUDGET
Fund #74030

ENTERPRISE FUNDS
MARINE SERVICE CENTER FUND
DETAIL OF REVENUES & EXPENDITURES

MARINE SERVICE CENTER REVENUES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 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	\$ 212	\$ 239	\$ -	\$ 767	\$ -	\$ -
74030 000 5234	Surplus & Material Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74030 000 5240	Yard Storage	\$ 29,004	\$ 43,434	\$ 49,921	\$ 45,746	\$ 52,417	\$ 52,417
74030 000 5250	Travel Lift Fees	\$ 225,450	\$ 233,341	\$ 206,000	\$ 160,508	\$ 216,300	\$ 216,300
74030 000 5251	Environmental Fees	\$ 13,677	\$ 14,452	\$ 8,994	\$ 10,441	\$ 9,444	\$ 9,444
74030 000 5253	Long-term Storage	\$ 113,165	\$ 97,556	\$ 98,601	\$ 138,459	\$ 145,382	\$ 145,382
74030 000 5254	Work-area Storage	\$ 149,911	\$ 180,836	\$ 147,951	\$ 157,789	\$ 165,678	\$ 165,678
74030 000 5255	Electric Revenue	\$ 20,682	\$ 21,859	\$ 20,000	\$ 15,587	\$ 21,000	\$ 21,000
74030 000 5256	Yard Leases	\$ 63,654	\$ 74,102	\$ 72,447	\$ 71,770	\$ 76,069	\$ 76,069
74030 000 5258	Travel Lift Inspection	\$ 863	\$ 6,939	\$ 3,201	\$ 9,330	\$ 3,265	\$ 3,265
74030 000 5550	Interest Revenue	\$ -	\$ -	\$ 29,200	\$ 29,200	\$ 29,784	\$ 29,784
TOTAL MSC REVENUES		\$ 616,618	\$ 672,756	\$ 643,315	\$ 646,596	\$ 726,339	\$ 726,339

MARINE SERVICE CENTER EXPENSES

74030 000 6001	Salaries & Wages	\$ 107,876	\$ 128,079	\$ 127,109	\$ 106,232	\$ 124,424	\$ 124,424
74030 000 6002	Temporary Wages	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -
74030 000 6005	Overtime	\$ 5,488	\$ 5,956	\$ 13,410	\$ 4,980	\$ 8,505	\$ 8,505
74030 000 6100	Employer Costs	\$ 44,659	\$ 52,080	\$ 54,712	\$ 75,903	\$ 111,709	\$ 111,709
74030 000 7001	Materials & Supplies	\$ 3,817	\$ 1,738	\$ 7,000	\$ 3,212	\$ 7,000	\$ 7,000
74030 000 7002	Facility Repair & Maintenance	\$ 11,933	\$ 11,786	\$ 22,000	\$ 2,373	\$ 25,000	\$ 25,000
74030 000 7004	Postage & Shipping	\$ 209	\$ -	\$ -	\$ -	\$ 250	\$ 250
74030 000 7008	Non-Capital Equipment*	\$ 321	\$ 3,139	\$ 8,000	\$ 161	\$ 8,000	\$ 8,000
74030 000 7009	Equipment Repair & Maint.	\$ 4,424	\$ 1,237	\$ 40,000	\$ 27,090	\$ 40,000	\$ 40,000
74030 000 7010	Vehicle Maintenance	\$ 22,618	\$ 7,616	\$ 1,000	\$ 134	\$ 5,000	\$ 5,000
74030 000 7015	Fuel - Automotive	\$ 9,862	\$ 8,419	\$ 9,500	\$ 4,837	\$ 8,500	\$ 8,500
74030 000 7100	Uniform, Gear, Clothing	\$ 700	\$ -	\$ 1,600	\$ 866	\$ 1,600	\$ 1,600
74030 000 7501	Utilities	\$ 14,176	\$ 18,091	\$ 16,815	\$ 17,269	\$ 17,182	\$ 17,182
74030 000 7505	Travel & Training	\$ 300	\$ -	\$ 400	\$ -	\$ 400	\$ 400
74030 000 7507	Memberships & Dues	\$ 655	\$ 735	\$ 750	\$ -	\$ 750	\$ 750
74030 000 7508	Insurance	\$ 20,303	\$ 34,733	\$ 28,321	\$ 28,321	\$ 25,494	\$ 25,494
74030 000 7519	Professional/Contractual Services	\$ -	\$ -	\$ 20,000	\$ 19,438	\$ 20,000	\$ 20,000
74030 000 7601	Charges from Harbor Administration	\$ -	\$ -	\$ 153,782	\$ 151,793	\$ 156,691	\$ 156,691
74030 000 7860	Derelict Vessel Disposal	\$ 7,820	\$ 10,825	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
74030 000 7900	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
TOTAL MSC EXPENSES		\$ 256,412	\$ 284,435	\$ 529,399	\$ 467,607	\$ 615,505	\$ 615,505

MSC REVENUES	\$ 616,618	\$ 672,756	\$ 643,315	\$ 646,596	\$ 726,339	\$ 726,339
MSC EXPENSES	\$ 256,412	\$ 284,435	\$ 529,399	\$ 467,607	\$ 615,505	\$ 615,505
REVENUES OVER (EXPENSES)	\$ 360,206	\$ 388,321	\$ 113,916	\$ 178,989	\$ 110,834	\$ 110,834

FY2026 Annual Budget

ENTERPRISE FUNDS



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)			
6001	SALARIES & WAGES			
	Marine Service Center Lead Salary		\$	67,341
	Marine Service Center Relief Operator Salary		\$	55,683
	TOTAL		\$	123,024
6002	ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP			
6005	OVERTIME			
		OT	ACTING	
	Marine Service Center Lead Salary OT (80hrs) / Acting (100hrs)	6,970	1,000	
	Marine Service Center Maintenance Salary OT (40hrs) / Acting (100hrs)	1,535	400	
	TOTAL	\$ 8,505	\$ 1,400	
6100	EMPLOYER COSTS			
	FICA, SBS AND MEDICARE (7.58%)		\$	10,076
	STATE OF ALASKA PERS (22%)		\$	29,244
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$	72,388
	TOTAL		\$	111,709
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 & WASTEWATER**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

- Maintained compliance within State and Federal regulation standards
- Performed numerous repairs to the sewer collection system and lift stations
- Professionally developed personnel by participating in multiple trainings
- Adequately adjusted Rates to address future capital needs

Level of Service & Budget Impact

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

Department Goals

- Continue to support the Capital Projects Department in preparing for and executing wastewater related projects.
- Send staff to professional development opportunities to promote growth within the department
- Continue to make improvements to underground collections and sewer system

Trends & Future Challenges

- Increased State and Federal regulation
- Aging underground infrastructure proposes challenges
- Decrease in aid from Federal and State agencies

Personnel

Jeff Davidson

WWTP Leadman

Wade Jack

WWTP Operator

FY 2024: 2.0 FTE

FY 2025: 2.0 FTE

FY 2026: 2.0 FTE

FY2026 Annual Budget

ENTERPRISE FUNDS



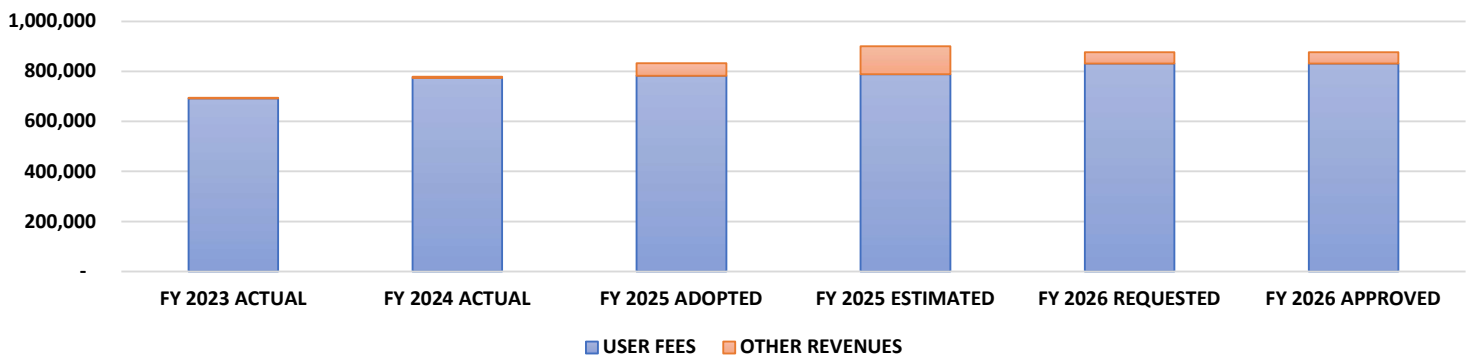
CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 76000

ENTERPRISE FUND TYPE
SEWER FUND

SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE						
CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
USER FEES	691,730	774,044	782,800	788,553	831,923	831,923
OTHER REVENUES	3,658	4,563	49,783	112,283	45,000	45,000
TOTAL REVENUE & TRANSFERS-IN	\$ 695,389	\$ 778,607	\$ 832,583	\$ 900,836	\$ 876,923	\$ 876,923

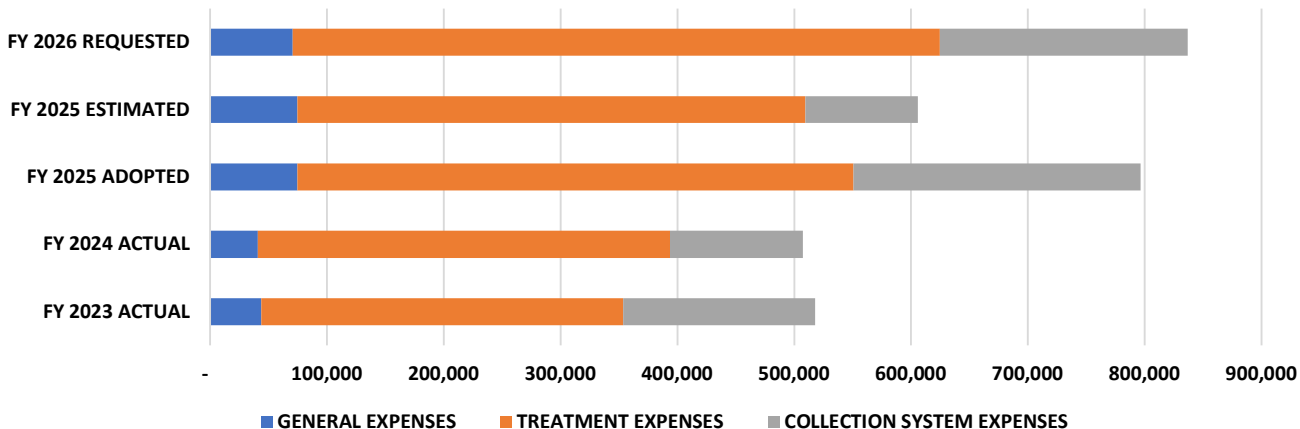
SEWER REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
GENERAL EXPENSES	43,808	40,898	74,779	74,779	70,678	70,678
TREATMENT EXPENSES	309,614	352,632	475,859	434,874	553,919	490,519
COLLECTION SYSTEM EXPENSES	164,442	114,018	245,816	96,299	212,047	212,047
TRANSFER OUT	305,000	-	40,000	40,000	-	-
TOTAL EXPENDITURES	822,864	507,549	836,455	645,953	836,644	773,244

SEWER EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #76000

ENTERPRISE FUNDS
SEWER FUND
DETAIL OF REVENUES & EXPENDITURES

SEWER FUND REVENUES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
76000 000 4101	PERS On-behalf Revenue	\$ 3,658	\$ 4,563	\$ 7,000	\$ 7,000	\$ 5,000	\$ 5,000
76000 500 5301	User Fees	\$ 691,730	\$ 774,044	\$ 782,800	\$ 788,553	\$ 831,923	\$ 831,923
76000 500 4600	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 62,500	\$ -	\$ -
76000 500 5550	Interest Revenue	\$ -	\$ -	\$ 42,783	\$ 42,783	\$ 40,000	\$ 40,000
TOTAL SEWER REVENUES		\$ 695,389	\$ 778,607	\$ 832,583	\$ 900,836	\$ 876,923	\$ 876,923

SEWER FUND ADMINISTRATIVE EXPENSES

76000 501 7508	Insurance	\$ 8,108	\$ 10,831	\$ 9,127	\$ 9,127	\$ 9,655	\$ 9,655
76000 501 7603	Charges from Finance	\$ 35,904	\$ 28,598	\$ 62,406	\$ 62,406	\$ 57,777	\$ 57,777
76000 501 7802	Revenue Bond Principal	\$ -	\$ -	\$ 1,730	\$ 1,730	\$ 1,814	\$ 1,814
76000 501 7803	Revenue Bond Interest	\$ (204)	\$ 1,469	\$ 1,516	\$ 1,516	\$ 1,432	\$ 1,432
TOTAL ADMINISTRATIVE EXPENSES		\$ 43,808	\$ 40,898	\$ 74,779	\$ 74,779	\$ 70,678	\$ 70,678

TREATMENT PLANT EXPENSES

76000 502 6001	Salaries & Wages	\$ 121,695	\$ 134,432	\$ 130,467	\$ 124,882	\$ 149,025	\$ 149,025
76000 502 6005	Overtime	\$ 5,241	\$ 8,170	\$ 12,939	\$ 9,964	\$ 13,181	\$ 13,181
76000 502 6100	Employer Costs	\$ 74,449	\$ 54,729	\$ 82,922	\$ 82,576	\$ 89,319	\$ 89,319
76000 502 7001	Materials & Supplies	\$ 9,672	\$ 18,922	\$ 17,500	\$ 30,255	\$ 20,000	\$ 20,000
76000 502 7002	Facility Repair & Maintenance	\$ 152	\$ 599	\$ 12,500	\$ 10,797	\$ 20,000	\$ 12,500
76000 502 7004	Postage and Shipping	\$ 3,571	\$ 472	\$ -	\$ -	\$ -	\$ -
76000 502 7010	Vehicle Maintenance	\$ 2,985	\$ 2,771	\$ 5,000	\$ 1,354	\$ 5,000	\$ 5,000
76000 502 7015	Fuel & Oil - Automotive	\$ -	\$ -	\$ 2,900	\$ 2,000	\$ 2,900	\$ 2,000
76000 502 7025	WTP System Equipment & Maintenance	\$ 492	\$ 4,305	\$ 7,500	\$ 1,131	\$ 7,500	\$ 7,500
76000 502 7100	Uniform, Gear & Clothing Allowance	\$ 975	\$ 1,521	\$ 2,000	\$ 612	\$ 2,000	\$ 2,000
76000 502 7501	Utilities	\$ 61,257	\$ 70,118	\$ 72,596	\$ 67,107	\$ 67,437	\$ 67,437
76000 502 7502	Phone/Internet	\$ 2,962	\$ 4,193	\$ 4,500	\$ 4,548	\$ 5,000	\$ 5,000
76000 502 7505	Travel & Training	\$ 541	\$ 7,006	\$ -	\$ 1,144	\$ -	\$ -
76000 502 7515	Permits, Inspections & Compliance	\$ 17,554	\$ 20,583	\$ 15,600	\$ 19,277	\$ 30,000	\$ 30,000
76000 502 7517	Freight & Shipping	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -
76000 502 7519	Professional/Contractual Services	\$ 3,799	\$ 16,595	\$ 35,000	\$ 4,127	\$ 85,000	\$ 30,000
76000 502 7621	Public Works Labor Charges	\$ -	\$ -	\$ 53,816	\$ 53,816	\$ 45,041	\$ 45,041
76000 502 7622	Charges from Garage	\$ 3,304	\$ 6,655	\$ 10,947	\$ 10,947	\$ 11,004	\$ 11,004
76000 502 7629	Charges from Capital Facilities	\$ 965	\$ 1,563	\$ 5,670	\$ 5,670	\$ 1,511	\$ 1,511
76000 502 7900	Capital Expenses	\$ -	\$ -	\$ -	\$ 4,668	\$ -	\$ -
TREATMENT PLANT EXPENSES		\$ 309,614	\$ 352,632	\$ 475,859	\$ 434,874	\$ 553,919	\$ 490,519

COLLECTION SYSTEM EXPENSES

76000 503 6001	Salaries & Wages	\$ 119	\$ 18,049	\$ -	\$ 4,983	\$ -	\$ -
76000 503 6005	Overtime	\$ 119	\$ 5,487	\$ -	\$ 4,237	\$ -	\$ -
76000 503 6100	Employer Costs	\$ 192	\$ 13,726	\$ -	\$ -	\$ -	\$ -
76000 503 7025	Collection System Maintenance	\$ 153,828	\$ 64,564	\$ 117,000	\$ 33,264	\$ 100,000	\$ 100,000
76000 503 7621	Public Works Labor Charges	\$ 10,185	\$ 12,191	\$ 53,816	\$ 53,816	\$ 77,047	\$ 77,047
76000 503 7900	Capital Expenses	\$ -	\$ -	\$ 75,000	\$ -	\$ 35,000	\$ 35,000
76000 503 8900	Transfer to Residential Construction Fund	\$ 305,000	\$ -	\$ -	\$ -	\$ -	\$ -
76000 503 8990	Transfer to Sewer CIP Fund	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -
COLLECTION SYSTEM EXPENSES		\$ 469,442	\$ 114,018	\$ 285,816	\$ 136,299	\$ 212,047	\$ 212,047

TOTAL REVENUES	\$ 695,389	\$ 778,607	\$ 832,583	\$ 900,836	\$ 876,923	\$ 876,923
TOTAL EXPENSES	\$ (822,864)	\$ (507,549)	\$ (836,455)	\$ (645,953)	\$ (836,644)	\$ (773,244)
TOTAL CHANGE IN NET POSITION	\$ (127,475)	\$ 271,058	\$ (3,872)	\$ 254,883	\$ 40,279	\$ 103,679

FY2026 Annual Budget

ENTERPRISE FUNDS



ENTERPRISE FUND: SEWER CIP FUND

Fund #76300

Project Description	GL Account	Account Description	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 APPROVED
PROJECT: 76002 NODE 8 PUMP STATION REHABILITATION	76300 000 4976 00 76002	Transfers from Sewer Operating Fund	\$ -	\$ -	\$ -	\$ -
	76300 503 9999 00 76002	Node 8 Sewer Pump Station Rehabilitation	\$ -	\$ -	\$ -	\$ -
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -
PROJECT: 76003 SEWER SYSTEM CAPACITY ANALYSIS	76300 000 4976 00 76003	Transfers from Sewer Operating Fund	\$ -	\$ 25,000	\$ 5,740	\$ -
	76300 503 9999 00 76003	Sewer System Capacity Analysis	\$ -	\$ 25,000	\$ 5,740	\$ -
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -
PROJECT: 76006 WMC LIFT STATION PROJECT	76300 000 4999 11 76006	DCCED Hospital Grant Revenue	\$ 42,579	\$ -	\$ -	\$ -
	76300 503 9999 11 76006	DCCED Hospital Grant Expenditures	\$ -	\$ -	\$ -	\$ -
		Resources available over resources used	\$ 42,579	\$ -	\$ -	\$ -
PROJECT: 76007 WWTP DISINFECTION PROJECT	76300 000 4976 00 76007	Transfer from Sewer Operating Fund	\$ -	\$ 15,000	\$ 1,861	\$ -
	76300 503 9999 00 76007	WWTP Disinfection Capital Project	\$ -	\$ 15,000	\$ 1,861	\$ -
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -
BEGINNING RESERVE BALANCE (7/1/20XX)			\$ 1,161,649	\$ 1,302,917	\$ 1,302,917	\$ 1,557,800
CHANGE IN NET POSITION			\$ 141,268	\$ (3,872)	\$ 254,883	\$ 103,679
ENDING RESERVE BALANCE (6/30/20XX)			\$ 1,302,917	\$ 1,299,045	\$ 1,557,800	\$ 1,661,480

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		
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	\$	83,720
	Wastewater Operator Salary	\$	65,305
	TOTAL	\$	149,025
6005	OVERTIME		
	Wastewater Leadman OT	\$	10,826
	Wastewater Operator OT	\$	2,355
	TOTAL	\$	13,181
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	12,295
	STATE OF ALASKA PERS (22%)	\$	35,685
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	41,339
	TOTAL	\$	89,319
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		
503 7025	COLLECTION SYSTEM MAINTENANCE - COST OF MATERIALS TO REPAIR & MAINTAIN THE SEWER COLLECTION SYSTEM, SPARE PARTS AND ADDITIONAL INVENTORY		
7100	UNIFORM, GEAR & CLOTHING ALLOWANCE - PPE SUCH AS EAR PROTECTION, FACE SHIELDS, SAFETY GLASSES, HIGH VISIBILITY RAIN GEAR, AND CLOTHING ALLOWANCE FOR UNIFORM		
7501	UTILITIES - WATER, SEWER, GARBAGE, AND ELECTRIC FOR THE TREATMENT PLANT AND PUMP STATIONS		
7502	PHONE/INTERNET - ANNUAL ALLOTMENT FOR PHONE LANDLINE AND INTERNET SERVICE		
7505	TRAVEL & TRAINING - COST OF ONLINE CEU TRAINING & INDIVIDUAL STAFF TRAININGS		
7515	PERMITS, INSPECTIONS, & COMPLIANCE - COST FOR QUARTERLY COMPLIANCE TESTING & SUPPLIES, AS WELL AS DEC ANNUAL FEE FOR DOMESTIC WATER SYSTEMS		
7517	FREIGHT & SHIPPING - MISC. FREIGHT & SHIPPING COSTS		
7519	PROFESSIONAL SERVICES CONTRACTUAL - ENGINEERING FOR LIFT STATION UPGRADES		
7621	PUBLIC WORKS LABOR CHARGES - COSTS INCURRED BY THE SEWER DEPARTMENT FOR PUBLIC WORKS LABOR		
7622	CHARGES FROM GARAGE - COSTS INCURRED BY THE SEWER DEPARTMENT FOR GARAGE LABOR		
7629	CHARGES FROM CAPITAL FACILITIES - STAFF LABOR COSTS FOR CAPITAL FACILITIES		
7900	CAPITAL EXPENDITURES - SCREEN PUMP BASKET		

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

- Completion of the Solid Waste Transfer Station Loading Dock Project
- Completion of the Solid Waste Baler Project
- Initiated work on moving the Wrangell Monofil Site

Level of Service & Budget Impact

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

Department Goals

- Continue work on Wrangell Monofil Site
- Send staff to necessary training and professional development opportunities
- Upgrade signage around Solid Waste Facility
- Facilitate 2 Household Hazardous Waste events
- Rock work to increase Solid Waste Area

Trends & Future Challenges

- Increased cost of waste shipment and disposal
- Increased cost of sanitation related supplies such as containers
- State and Federal Regulations

Personnel

David Gillen	Sanitation Lead
Derek Meissner	Sanitation Operator
Jacob Allen	Sanitation Worker

FY 2024: 3.0 FTE

FY 2025: 3.0 FTE

FY 2026: 3.0 FTE

FY2026 Annual Budget

ENTERPRISE FUNDS

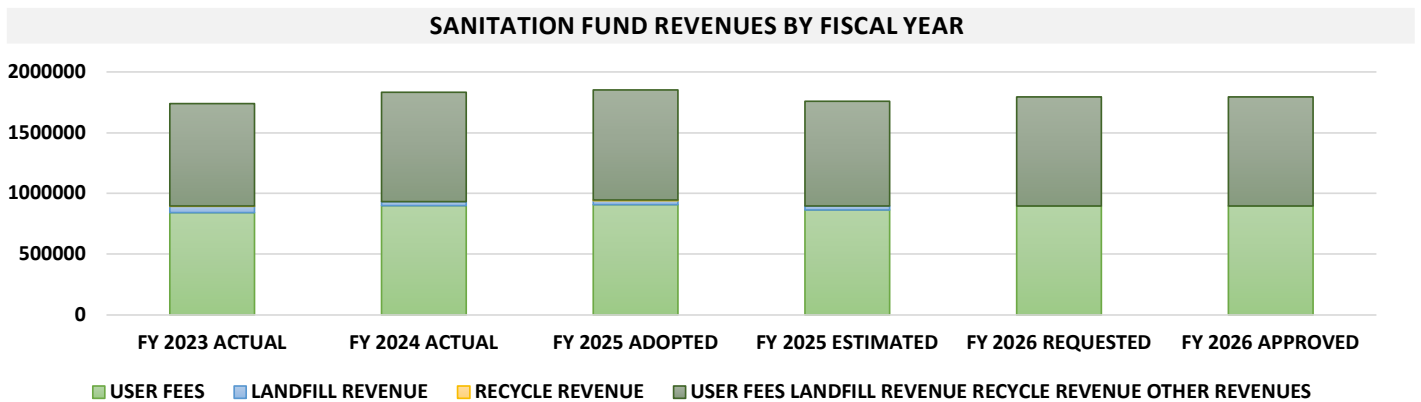


CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund 78000

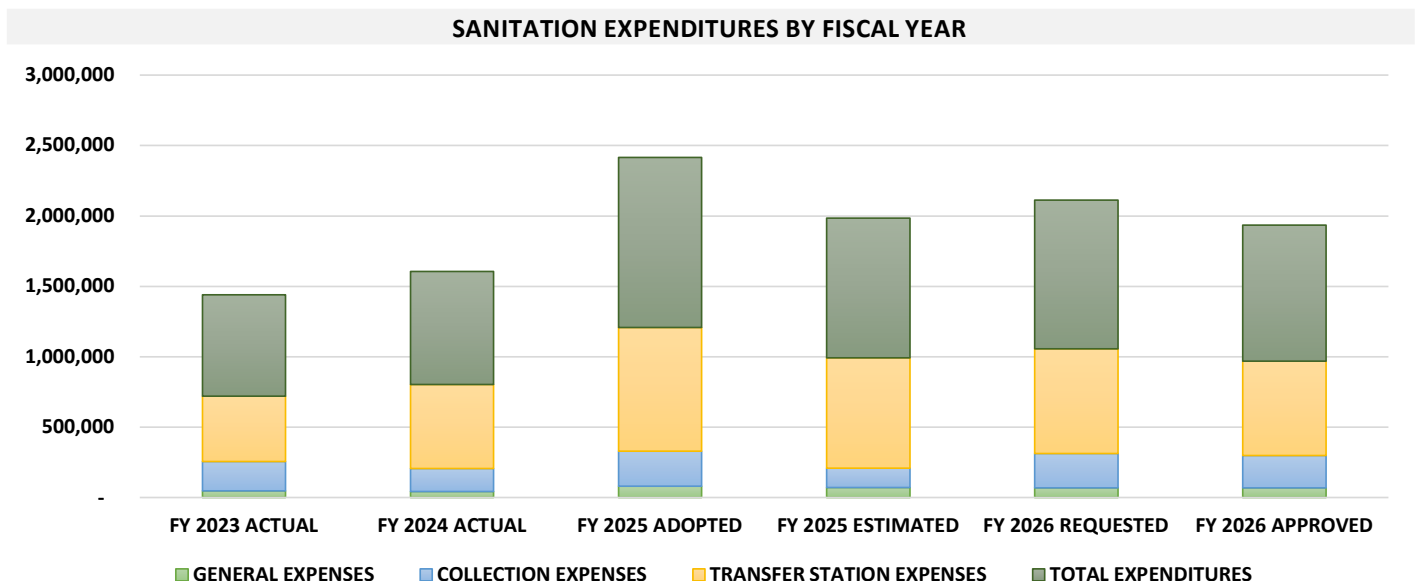
ENTERPRISE FUND TYPE
SANITATION FUND

SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE						
CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
USER FEES	843,015	899,234	906,400	863,427	897,964	897,964
LANDFILL REVENUE	51,581	34,376	35,000	32,442	35,000	35,000
RECYCLE REVENUE	2,692	-	5,000	-	2,500	2,500
OTHER REVENUES	300,147	4,736	47,500	47,500	46,000	46,000
TOTAL REVENUE & TRANSFERS-IN	\$ 1,197,435	\$ 938,346	\$ 993,900	\$ 943,369	\$ 981,464	\$ 981,464



SUMMARY OF EXPENDITURES BY TYPE						
CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED
GENERAL EXPENSES	48,116	42,802	81,162	70,587	67,400	67,400
COLLECTION EXPENSES	207,581	163,497	248,644	138,112	245,356	230,356
TRANSFER STATION EXPENSES	463,971	596,322	878,446	782,936	743,064	670,064
TOTAL EXPENDITURES	719,668	802,621	1,208,252	991,635	1,055,820	967,820



CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #78000

ENTERPRISE FUNDS
SANITATION FUND
DETAIL OF REVENUES & EXPENDITURES

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
SANITATION FUND REVENUES							
78000 000 4101	PERS On-behalf Revenue	\$ 4,120	\$ 4,736	\$ 7,500	\$ 7,500	\$ 6,000	\$ 6,000
78000 600 5401	User Fees	\$ 843,015	\$ 899,234	\$ 906,400	\$ 863,427	\$ 897,964	\$ 897,964
78000 600 5410	Landfill Revenue	\$ 51,581	\$ 34,376	\$ 35,000	\$ 32,442	\$ 35,000	\$ 35,000
78000 600 5415	Recycle Revenue	\$ 2,692	\$ -	\$ 5,000	\$ -	\$ 2,500	\$ 2,500
78000 600 5550	Interest Revenue	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
78000 600 4999	DCRA-LGLR Grant Revenue (Garbage	\$ 296,027	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SANITATION REVENUES		\$ 1,197,435	\$ 938,346	\$ 993,900	\$ 943,369	\$ 981,464	\$ 981,464

SANITATION FUND AMINISTRATIVE EXPENSES

78000 601 7505	Travel & Training	\$ -	\$ -	\$ 10,000	\$ 9,425	\$ 5,000	\$ 5,000
78000 601 7508	Insurance	\$ 12,212	\$ 14,204	\$ 12,785	\$ 12,785	\$ 13,651	\$ 13,651
78000 601 7603	Charges from Finance	\$ 35,904	\$ 28,598	\$ 58,377	\$ 48,377	\$ 48,749	\$ 48,749
TOTAL ADMINISTRATIVE EXPENSES		\$ 48,116	\$ 42,802	\$ 81,162	\$ 70,587	\$ 67,400	\$ 67,400

SANITATION FUND COLLECTION EXPENSES

78000 602 6001	Salaries & Wages	\$ 78,383	\$ 69,557	\$ 59,859	\$ 57,769	\$ 62,278	\$ 62,278
78000 602 6005	Overtime	\$ 1,438	\$ 1,539	\$ 3,440	\$ 2,440	\$ 3,579	\$ 3,579
78000 602 6100	Employer Costs	\$ 59,744	\$ 50,573	\$ 37,100	\$ 48,799	\$ 38,090	\$ 38,090
78000 602 7001	Materials & Supplies	\$ 76	\$ 319	\$ 500	\$ -	\$ 500	\$ 500
78000 602 7004	Postage	\$ 10,605	\$ 52	\$ -	\$ -	\$ -	\$ -
78000 602 7010	Vehicle Maintenance	\$ 31,278	\$ 21,715	\$ 50,000	\$ 7,274	\$ 40,000	\$ 30,000
78000 602 7015	Fuel & Oil - Automotive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78000 602 7100	Uniform, Gear & Clothing Allowance	\$ 1,091	\$ 871	\$ 1,500	\$ 923	\$ 1,500	\$ 1,500
78000 602 7621	Public Works Labor Charges	\$ -	\$ -	\$ 17,939	\$ 14,244	\$ 21,573	\$ 21,573
78000 602 7622	Charges from Garage	\$ 22,442	\$ 15,101	\$ 63,306	\$ 5,946	\$ 62,836	\$ 62,836
78000 602 7844	Dumpsters	\$ 2,525	\$ 3,771	\$ 15,000	\$ 718	\$ 15,000	\$ 10,000
TOTAL COLLECTION EXPENSES		\$ 207,581	\$ 163,497	\$ 248,644	\$ 138,112	\$ 245,356	\$ 230,356

SANITATION FUND SOLID WASTE TRANSFER STATION EXPENSES

78000 603 6001	Salaries & Wages	\$ 74,817	\$ 104,285	\$ 114,029	\$ 116,468	\$ 118,636	\$ 118,636
78000 603 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78000 603 6005	Overtime	\$ 2,118	\$ 6,220	\$ 6,553	\$ 6,942	\$ 6,818	\$ 6,818
78000 603 6100	Employer Costs	\$ 49,026	\$ 64,435	\$ 69,293	\$ 71,019	\$ 71,010	\$ 71,010
78000 603 7001	Materials & Supplies	\$ 3,041	\$ 4,898	\$ 3,000	\$ 9,584	\$ 4,000	\$ 4,000
78000 603 7002	Facility Repair & Maintenance	\$ 2,880	\$ 6,802	\$ 4,700	\$ 6,536	\$ 18,000	\$ 10,000
78000 603 7004	Postage and Shipping	\$ 3,703	\$ 1,886	\$ -	\$ -	\$ -	\$ -
78000 603 7008	Non-capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78000 603 7010	Vehicle Maintenance	\$ 3,391	\$ 13,759	\$ 15,000	\$ 9,728	\$ 25,000	\$ 15,000
78000 603 7011	Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78000 603 7018	Miscellaneous Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78000 603 7501	Utilities	\$ 4,468	\$ 4,196	\$ 5,125	\$ 3,771	\$ 5,153	\$ 5,153
78000 603 7502	Phone/Internet	\$ 1,527	\$ 1,488	\$ 1,608	\$ 1,670	\$ 3,723	\$ 3,723
78000 603 7515	Permits, Inspections & Compliance	\$ 1,490	\$ 2,858	\$ 1,000	\$ 1,962	\$ 3,000	\$ 3,000
78000 603 7519	Professional Services Contractual	\$ -	\$ 24,341	\$ 8,250	\$ 4,647	\$ 10,000	\$ 10,000
78000 603 7621	Public Works Labor Charges	\$ -	\$ -	\$ 6,327	\$ 6,327	\$ 9,246	\$ 9,246
78000 603 7622	Charges from Garage	\$ 2,457	\$ 3,872	\$ -	\$ 1,043	\$ -	\$ -
78000 603 7629	Charges from Capital Facilities	\$ 4,084	\$ 2,349	\$ 7,560	\$ 76	\$ 3,479	\$ 3,479
78000 603 7840	Solid Waste Shipping & Disposal	\$ 274,455	\$ 353,357	\$ 360,000	\$ 318,165	\$ 380,000	\$ 380,000
78000 603 7841	Hazardous Waste Management	\$ 22,860	\$ 1,575	\$ 26,000	\$ -	\$ 55,000	\$ 30,000
78000 603 7842	Recycle Costs	\$ 10,114	\$ -	\$ -	\$ -	\$ -	\$ -
78000 603 7900	Capital Expenditures	\$ 3,540	\$ -	\$ 25,000	\$ -	\$ 30,000	\$ -
78000 603 8990	Transfer to Capital Projects Fund	\$ -	\$ -	\$ 225,000	\$ 225,000	\$ -	\$ -
TOTAL SOLID WASTE TRANSFER STATION EXPENSES		\$ 463,971	\$ 596,322	\$ 878,446	\$ 782,936	\$ 743,064	\$ 670,064

TOTAL REVENUES	\$ 1,197,435	\$ 938,346	\$ 993,900	\$ 943,369	\$ 981,464	\$ 981,464
TOTAL EXPENSES	\$ 719,668	\$ 802,621	\$ 1,208,252	\$ 991,635	\$ 1,055,820	\$ 967,820
TOTAL CHANGE IN NET POSITION	\$ 477,767	\$ 135,725	\$ (214,352)	\$ (48,266)	\$ (74,356)	\$ 13,644

FY2026 Annual Budget

ENTERPRISE FUNDS



ENTERPRISE FUND: SANITATION CIP FUND

Fund #78300

Project Description	GL Account	Account Description	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 APPROVED
PROJECT: 78003 SWTS LOADING DOCK	78300 000 4999 00 78003	Denali Commission SWTS Loading	\$ -	\$ 250,000	\$ 250,000	\$ -
	78300 000 4999 00 78003	Dock Grant Revenue				
	78300 000 4999 00 78003	Transfers from Sanitation Operating	\$ 470	\$ 225,000	\$ 90,682	\$ -
	78300 000 9999 62 78003	Denali Commission SWTS Loading	\$ -	\$ -	\$ 250,000	\$ -
	78300 000 9999 62 78003	Dock Grant Expenditures				
	78300 603 9999 00 78003	SWTS Loading Dock Project	\$ 470	\$ 475,000	\$ 90,682	\$ -
Resources available over resources used			\$ -	\$ -	\$ -	\$ -
BEGINNING RESERVE BALANCE (7/1/20XX)			\$ 625,205	\$ 666,655	\$ 666,655	\$ 618,389
CHANGE IN NET POSITION			\$ 41,450	\$ (214,352)	\$ (48,266)	\$ 13,644
ENDING RESERVE BALANCE (6/30/20XX)			\$ 666,655	\$ 452,303	\$ 618,389	\$ 632,033

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	\$	62,278
	Sanitation Lead (Transfer Station) Salary	\$	70,062
	Sanitation Worker (Transfer Station) Salary	\$	48,574
	TOTAL	\$	180,914
6005	OVERTIME		
	Sanitation Worker (Collection) OT	\$	3,579
	Sanitation Worker (Transfer Station) OT	\$	4,027
	Sanitation Worker (Transfer Station) OT	\$	2,792
	TOTAL	\$	10,397
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	4,992
	STATE OF ALASKA PERS (22%)	\$	14,488
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	18,610
	TOTAL	\$	38,090
		\$	71,010

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 Appendices

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

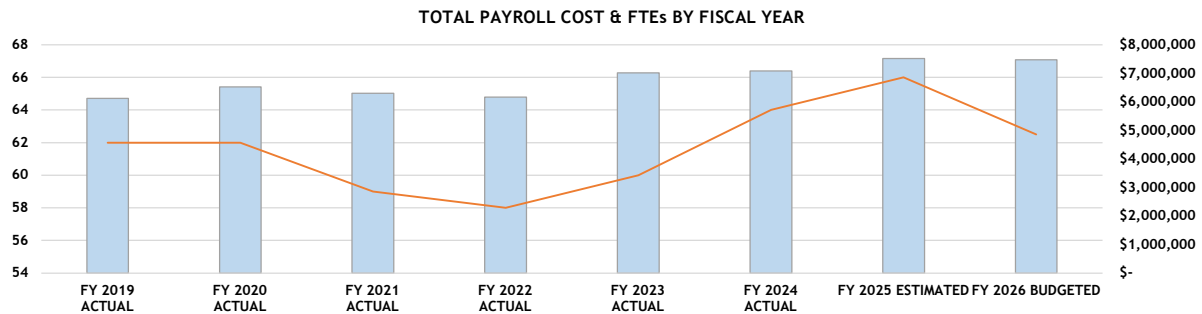




APPENDIX I

SUMMARY OF PERMANENT EMPLOYEES W/ BENEFITS

DEPARTMENT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ESTIMATED	FY 2026 BUDGETED
ADMINISTRATION	1	1	1	1	1	1	1	1
CLERK	1	1	1	1	1	1	1	1
FINANCE	5	5	4	5	5	5	5	5
FIRE/EMS	2	2	2	2	2	2	2	1.5
POLICE	8	7	7	7	7	8	7	6
DISPATCH	5	6	6	5	5	5	5	5
PUBLIC WORKS	6	8	6	6	6	6	7	7
GARAGE	3	1	1	1	2	2	2	2
FACILITIES MAINTENANCE	4	4	5	4	4	5	3	3
CAPITAL PROJECTS	0	0	0	0	0	0	3	2
ECO DEV / P&Z	1	1	1	1	1	2	2	2
LIBRARY	3	3	2	2	2	2	2	2
NOLAN CENTER	2	2	2	2	3	3	3	3
PARKS & RECREATION	3	3	3	3	3	4	4	3
LIGHT & POWER	6	6	6	6	6	4	4	4
WATER	2	2	2	2	1.5	2	2	2
PORT / HARBOR	6	6	6	6	6	7	8	8
SEWER	2	2	2	2	1.5	2	2	2
SANITATION	2	2	2	2	3	3	3	3
TOTAL PERMANENT EMPLOYEES W/ BENEFITS	62	62	59	58	60	64	66	62.5
PERMANENT EMPLOYEE PAYROLL COST	\$ 5,753,901	\$ 6,233,230	\$ 6,078,885	\$ 5,932,224	\$ 6,858,761	\$ 6,927,236	\$ 7,383,592	\$ 7,381,322
TEMPORARY EMPLOYEE PAYROLL COST	\$ 371,553	\$ 292,905	\$ 217,092	\$ 238,019	\$ 165,442	\$ 161,555	\$ 139,774	\$ 94,588
TOTAL PAYROLL COST	\$ 6,125,454	\$ 6,526,135	\$ 6,295,977	\$ 6,170,243	\$ 7,024,203	\$ 7,088,791	\$ 7,523,366	\$ 7,475,910
GROWTH Y/Y	n/a	6.54%	-3.53%	-2.00%	13.84%	0.92%	6.13%	-0.63%



THE SUMMARY ABOVE INDICATES THE AMOUNT OF PERMANENT (BENEFITED) EMPLOYEES BUDGETED FOR FY 2026 OPERATIONS. THIS IS DIFFERENT FROM FULL TIME EQUIVALENT (FTE) COUNT DISPLAYED ON EACH DEPARTMENT'S COVER PAGE AS FTE INDICATES THE NUMBER OF EMPLOYEES WORKING A 40-HOUR WORK WEEK WHILE PERMANENT EMPLOYEES COULD BE PRESCRIBED LESS WORKING HOURS DEPENDING ON THE NATURE OF THEIR POSITION.

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

APPENDIX II

2025 Certification of Assessment Roll City and Borough of Wrangell



May 23, 2025

Certification

I, Michael C Renfro, Contract Assessor for the City and Borough of Wrangell, Alaska do hereby certify the following assessed values for the tax year 2025:

Total Assessed Value	\$440,617,900
Less exemptions	-\$185,452,426
Total Taxable Assessed Value	\$255,165,474



Michael C Renfro

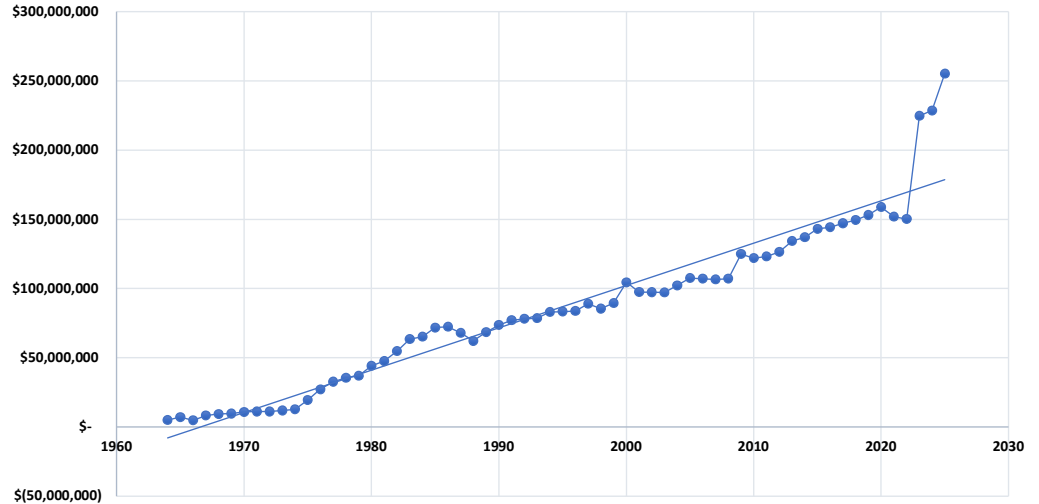
Contract Assessor
Appraisal Company of Alaska

FY2026 Annual Budget APPENDICIES

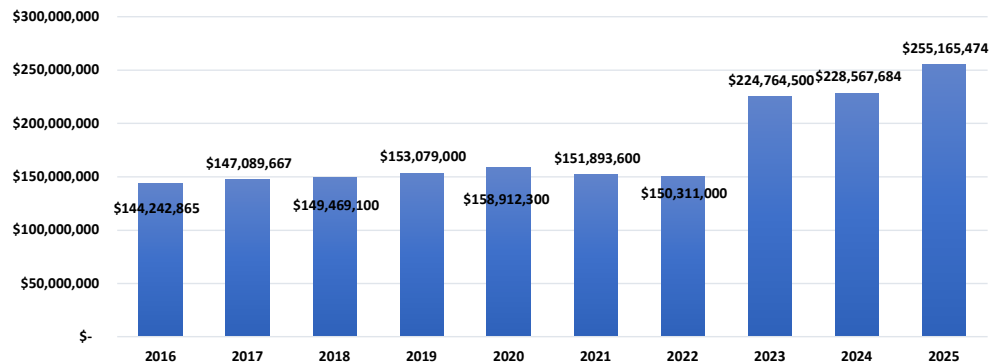
HISTORICAL ASSESSMENT VALUES & MILL RATE

Tax Year	Assessed Value	Service Area Mill Rate	Outside Service Area Mill Rate
1964	\$ 4,992,681	21.00	N/A
1965	\$ 6,970,965	17.50	N/A
1966	\$ 4,774,406	19.00	N/A
1967	\$ 8,140,928	20.00	N/A
1968	\$ 9,263,922	20.00	N/A
1969	\$ 9,520,141	20.00	N/A
1970	\$ 10,675,128	18.00	N/A
1971	\$ 11,030,024	18.00	N/A
1972	\$ 10,986,166	18.00	N/A
1973	\$ 11,707,500	18.00	N/A
1974	\$ 12,621,904	19.40	N/A
1975	\$ 19,354,805	12.90	N/A
1976	\$ 27,165,729	12.90	N/A
1977	\$ 32,582,703	11.90	N/A
1978	\$ 35,454,087	14.90	N/A
1979	\$ 36,955,342	14.90	N/A
1980	\$ 44,022,246	12.90	N/A
1981	\$ 47,412,284	7.20	N/A
1982	\$ 54,737,723	6.20	N/A
1983	\$ 63,443,902	3.20	N/A
1984	\$ 65,139,118	5.60	N/A
1985	\$ 71,744,827	8.00	N/A
1986	\$ 72,348,169	12.50	N/A
1987	\$ 67,797,763	12.50	N/A
1988	\$ 62,031,434	11.00	N/A
1989	\$ 68,372,049	9.00	N/A
1990	\$ 73,717,114	9.00	N/A
1991	\$ 77,027,746	9.00	N/A
1992	\$ 78,135,521	9.00	N/A
1993	\$ 78,499,195	10.00	N/A
1994	\$ 83,056,656	10.00	N/A
1995	\$ 83,292,081	10.00	N/A
1996	\$ 83,752,046	10.00	N/A
1997	\$ 88,926,348	10.00	N/A
1998	\$ 85,346,976	10.00	N/A
1999	\$ 89,456,936	12.00	N/A
2000	\$ 104,365,100	12.00	N/A
2001	\$ 97,434,310	10.00	N/A
2002	\$ 97,241,474	10.00	N/A
2003	\$ 97,185,596	12.00	N/A
2004	\$ 102,160,888	12.00	N/A
2005	\$ 107,558,963	12.00	N/A
2006	\$ 107,045,137	12.00	N/A
2007	\$ 106,450,637	12.75	N/A
2008	\$ 107,113,113	12.75	N/A
2009	\$ 125,018,898	12.75	4.00
2010	\$ 121,950,067	12.75	4.00
2011	\$ 123,105,720	12.75	4.00
2012	\$ 126,422,574	12.75	4.00
2013	\$ 134,366,782	12.75	4.00
2014	\$ 137,043,529	12.75	4.00
2015	\$ 143,146,844	12.75	4.00
2016	\$ 144,242,865	12.75	4.00
2017	\$ 147,089,667	12.75	4.00
2018	\$ 149,469,100	12.75	4.00
2019	\$ 153,079,000	12.75	4.00
2020	\$ 158,912,300	12.75	4.00
2021	\$ 151,893,600	12.75	4.00
2022	\$ 150,311,000	12.75	4.00
2023	\$ 224,764,500	9.75	4.00
2024	\$ 228,567,684	9.75	4.00
2025	\$ 255,165,474	9.75	4.00

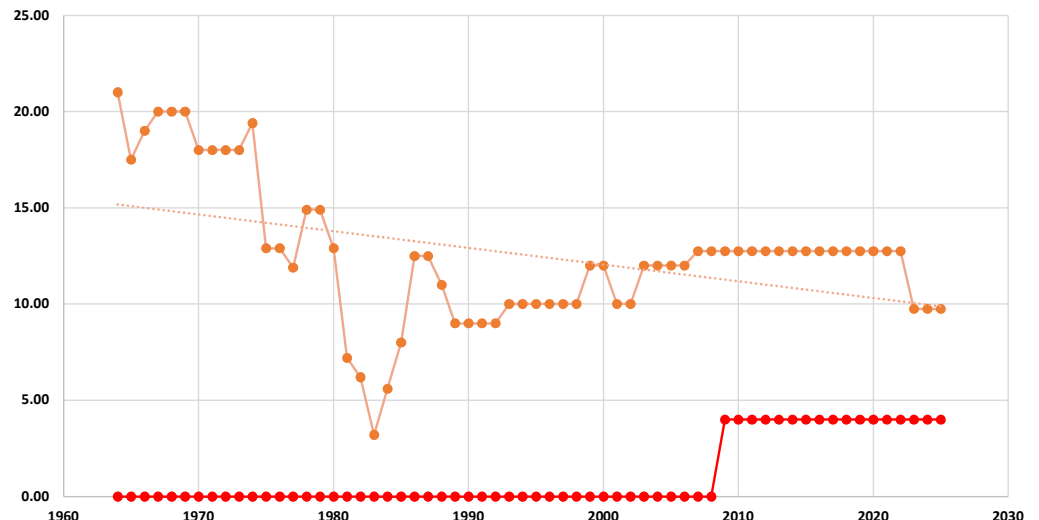
Assessed Value of Taxable Property (Historical)



CBW 10-YR ASSESSMENT HISTORY



CBW Adopted Mill Rate History



APPENDIX III

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET

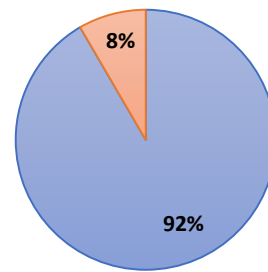
APPENDIX 2
PROPERTY TAX REVENUE & MILL RATE ANALYSIS
HISTORICAL ANALYSIS (UNAUDITED)

Property Tax Revenue for FY 2025			
	Assessed Value	MR/1000	Tax Revenue
Inside Service	233,706,074	0.975%	2,278,634.22
Outside Service	21,459,400	0.400%	85,837.60
Total Property Taxes	255,165,474		2,364,471.82

Weighted Average Per Mill Value:	
Total Taxable Property	
Inside Service Area	233,706,074 A
Outside Service Area	21,459,400 B
Total	255,165,474 C
WAMR = (A/C*9.75) + (B/C*4)	
	9.27
WAVPM = C/WAMR	
	27,536,560

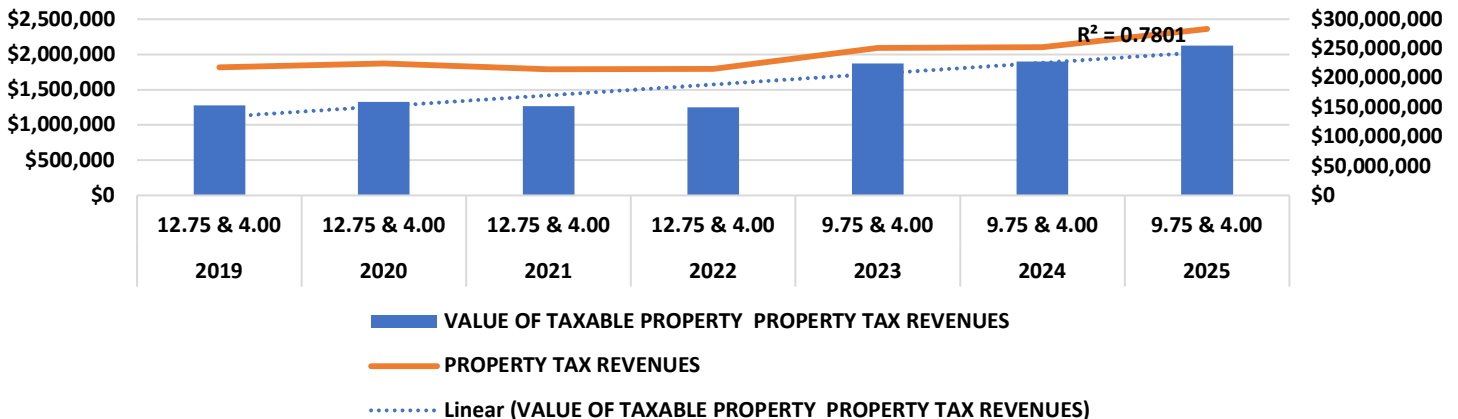
Taxable Property Value by Service Area

Inside Service Area Outside Service Area



TAX YEAR	MILL RATE	VALUE OF TAXABLE PROPERTY	PROPERTY TAX REVENUES
2019	12.75 & 4.00	\$153,079,000	\$1,816,352
2020	12.75 & 4.00	\$158,912,300	\$1,875,663
2021	12.75 & 4.00	\$151,893,600	\$1,788,487
2022	12.75 & 4.00	\$150,129,400	\$1,793,864
2023	9.75 & 4.00	\$224,764,500	\$2,094,944
2024	9.75 & 4.00	\$228,567,684	\$2,105,031
2025	9.75 & 4.00	\$255,165,474	\$2,364,472

PROPERTY TAX HISTORICAL ANALYSIS



FY2026 Annual Budget

APPENDICIES



CITY AND BOROUGH OF WRANGELL
2026 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%	\$1,079,007	\$900,500	\$899,842	\$891,840	\$3,771,189	0.1%

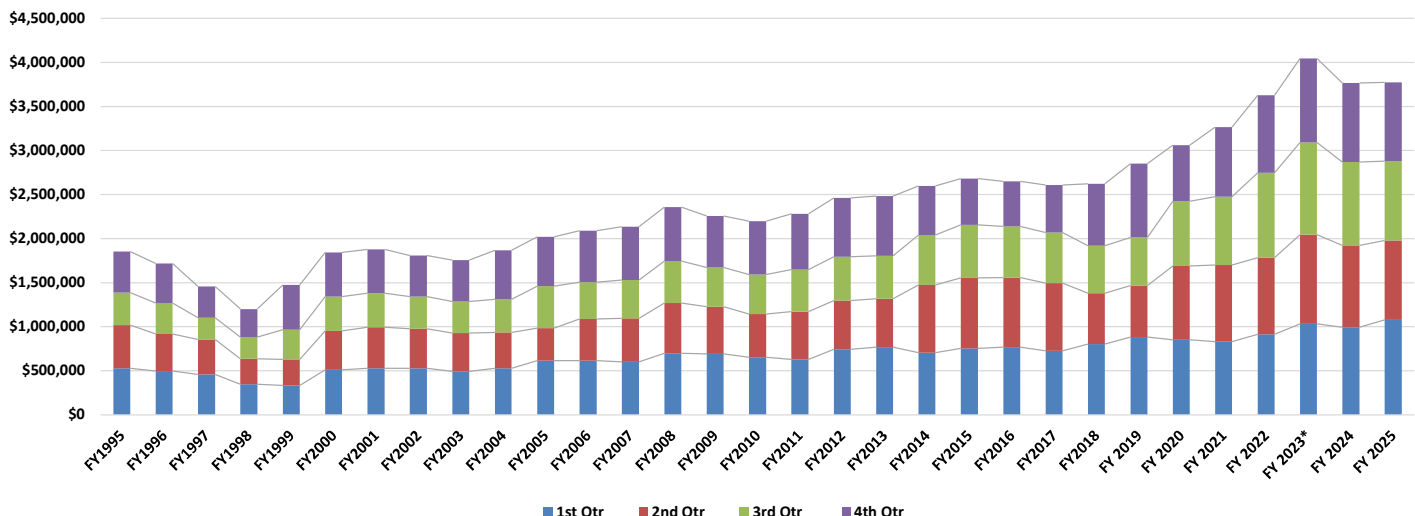
Source: City and Borough of Wrangell - Finance Department

Tickmark Legend

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

unaudited

SALES TAX HISTORICAL PERFORMANCE BY PERIOD



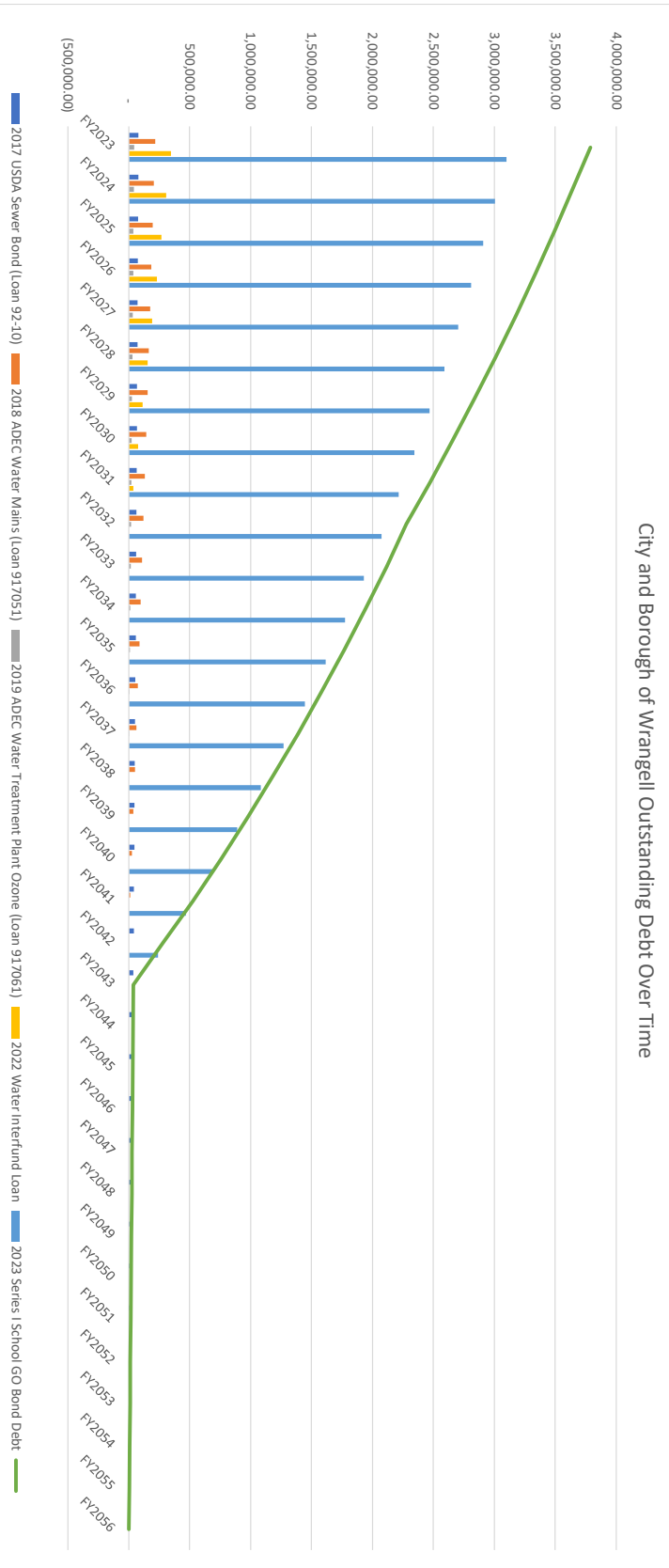
APPENDIX IV

CITY & BOROUGH OF WRANGELL OUTSTANDING DEBT SUMMARY

ID	Debt Instrument	Fund	Year of Maturity	Lending Agency	Original Principal Amount	FY 26 Balance - Beginning	Principal Due in FY 2026	Interest Due in FY 2026	Total Payments Due	FY 26 Ending Balance
1	2017 USDA Sewer Bond (loan 92-10)	76000	2057	United States Department of Agriculture - RD	\$ 91,000	\$ 76,873	\$ 1,814	\$ 1,432	\$ 3,246	\$ 75,059
2	2018 ADEC Water Mains (loan 917051)	72000	2041	Alaska Department of Environmental Conservation	\$ 226,710	\$ 196,854	\$ 10,252	\$ 2,953	\$ 13,205	\$ 186,602
3	2019 ADEC Water Treatment Plant Ozone (loan 917061)	72000	2038	Alaska Department of Environmental Conservation	\$ 57,241	\$ 39,113	\$ 2,747	\$ 587	\$ 3,334	\$ 36,366
4	2022 Water Interfund Loan	72000	2032	City & Borough of Wrangell - General Fund	\$ 385,000	\$ 192,500	\$ 38,500	\$ -	\$ 38,500	\$ 154,000
5	2023 Series I School GO Bond Debt	26000	2042	Alaska Municipal Bond Bank Authority	\$ 3,500,000	\$ 2,910,000	\$ 100,000	\$ 143,000	\$ 243,000	\$ 2,810,000
6*	2025 Series I Public Safety Building GO Bond Debt	11000	20XX	Alaska Municipal Bond Bank Authority	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 3,000,000

* 2025 PSB GO Bond in the amount of \$3,000,000 approved by voters, but remains unissued. Estimated to be issued in FY 2026

City and Borough of Wrangell Outstanding Debt Over Time



APPENDIX V

FY 2026 Capital Budget

Fund	Project #	Project Title	FY26 Local Funds	FY26 Loan Funds	FY26 Grant Funds	Total FY26 Capital Project Funds
General Fund CIP 11300	11012	Sunset Gardens Cemetery Expansion and Columbarium	\$ -	\$ -	\$ -	\$ -
	11014	PSB Above-Ground Storage Tank	\$ 144,900	\$ -	\$ -	\$ 144,900
	11017	PSB Rehabilitation Project	\$ 500,000	\$ -	\$ -	\$ 500,000
	11018	St Michael Street Utilities and Road Rehabilitation	\$ 1,100,000	\$ -	\$ -	\$ 1,100,000
P&R CIP 24300	11021	East Channel Emergency Access Route (DCCED Grant)	\$ -	\$ -	\$ 200,000	\$ 200,000
	11911	Community Addressing Project Grant Expenditures	\$ -	\$ -	\$ 87,970	\$ 87,970
	11022	Wrangell Schools Renovation (CDBG/DEED Grants)	\$ 3,891,730	\$ -	\$ 7,173,545	\$ 11,065,275
	24010	City Park Pavilion Replacement (State Disaster Grant)	\$ -	\$ -	\$ 275,640	\$ 275,640
School District 25300	24012	Swimming Pool Roof Replacement	\$ -	\$ -	\$ -	\$ -
	25003	High School Elevator Modernization	\$ 521,000	\$ -	\$ -	\$ 521,000
	25004	High School Above-Ground Storage Tank	\$ 183,750	\$ -	\$ -	\$ 183,750
	70008	Power Plant Output Capacity Upgrades	\$ 200,000	\$ -	\$ -	\$ 200,000
WML&P CIP 70300	70009	Power Plant Roof Replacement Design	\$ 57,497	\$ -	\$ -	\$ 57,497
	70011	Generator #3 Improvements	\$ 600,000	\$ -	\$ -	\$ 600,000
Water Fund CIP 72300	72001	Water Treatment Plant	\$ -	\$ -	\$ -	\$ -
	72002	Reservoir Bypass (ARPA/LATCF/DCCED Grants)	\$ -	\$ -	\$ 1,725,639	\$ 1,725,639
	72008	Dam Safety & Stabilization (DCCED Grant)	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000
Port & Harbor CIP 74300	74005	Meyers Chuck Float Replacement (DOT Grant)	\$ 1,166,185	\$ -	\$ 1,166,185	\$ 2,332,370
Res Construct CIP 50300	50001	Alder Top Phase I Roadway and Utilities	\$ 2,440,500	\$ -	\$ -	\$ 2,440,500
TOTALS			\$ 10,805,562	\$ -	\$ 15,628,979	\$ 26,434,541

Projects for which funding has been appropriated by State/Federal but not yet received:						
Meyers Chuck Float Replacement Project (remaining DOT grant award to be made by amendment after construction bidding)			FY26 Local Funds	FY26 Loan Funds	FY26 Grant Funds	Total FY26 Capital Project Funds
Water Plant (CDS/EPA Grant)			\$ -	\$ -	\$ 869,638	\$ 869,638
Reservoir Bypass (CDS/EPA Grant)			\$ -	\$ -	\$ 2,500,000	\$ 2,500,000
Skeet Range Improvements Phase II - ADF&G Hunter Access Program Grant			\$ -	\$ -	\$ 2,080,000	\$ 2,080,000
WWTP Effluent Disinfection Alternatives Analysis - ADEC/SRF loan			\$ 22,731	\$ -	\$ 204,581	\$ 227,312
Wrangell Harbor Basin Revitalization & Transportation Resiliency - RAISE Grant			\$ -	\$ 175,000	\$ -	\$ 175,000
40-Acre Deep Water Port Development - PIDP Grant			\$ 5,000,000	\$ -	\$ 25,000,000	\$ 30,000,000
TOTALS			\$ 5,022,731	\$ 175,000	\$ 31,075,219	\$ 36,272,950

Projects placed on hold:				
Contaminated Sites (Public Works Yard; (former) Wilcox Automotive; Wrangell Medical Center...;\$200,000)	FY26 Local Funds	FY26 Loan Funds	FY26 Grant Funds	Total FY26 Capital Project Funds
Nolan Center Roof Repairs (\$450,000)				
Shoemaker Harbor Ramp Replacement (Dingle Johnson Grant Match \$245,000)				



The FY 2026 budget was produced in partnership
with the City & Borough of Wrangell
Borough Manager's Office, Finance Department &
MHM Productions