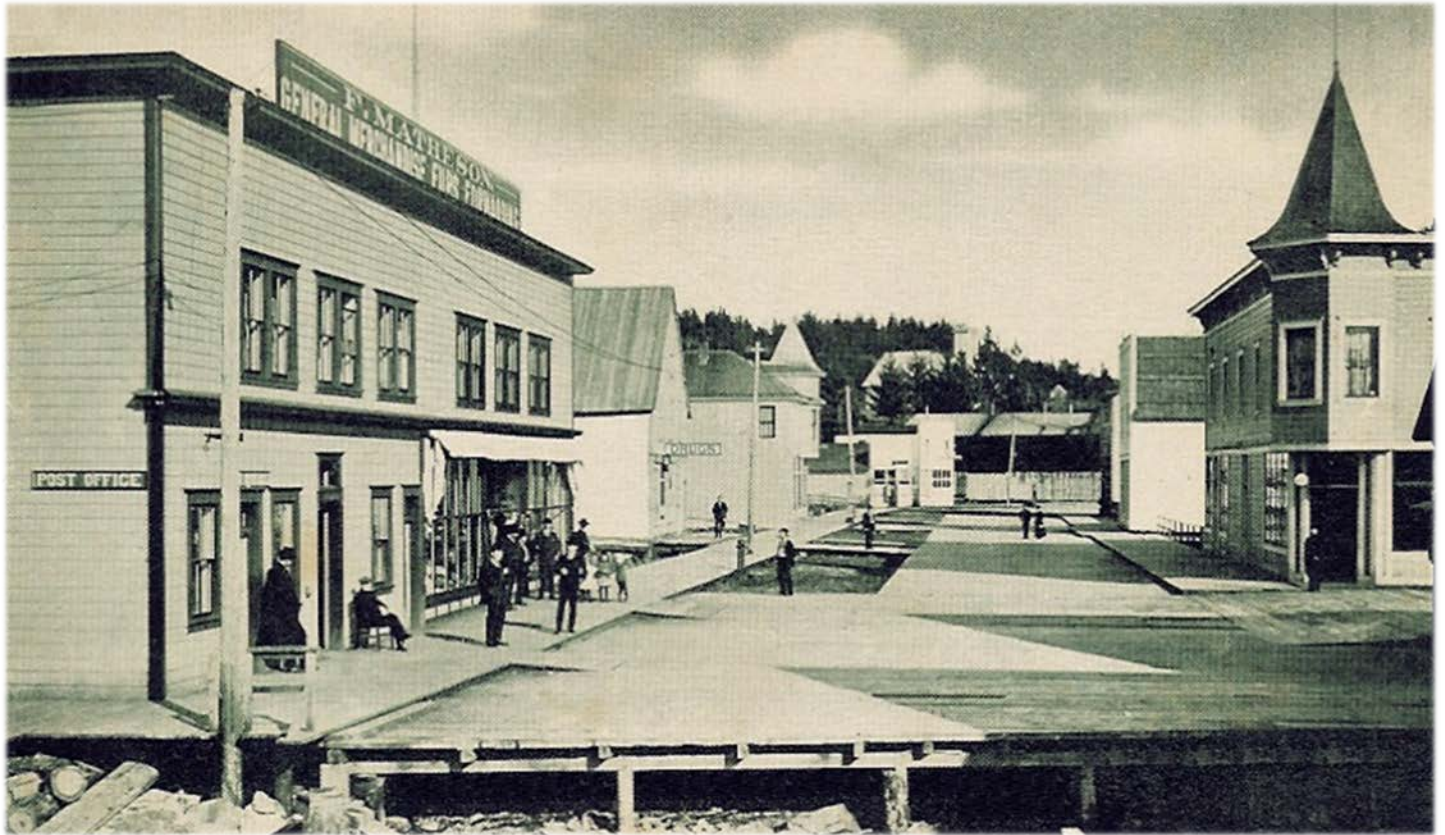


2016-2017 Fiscal Year
Adopted Budget
City and Borough of Wrangell, Alaska



Main Street, Wrangell, Alaska

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ACKNOWLEDGEMENTS

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On behalf of

Jeff Jabusch, Borough Manager

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

Lee Burgess, Finance Director
Carol Rushmore, Economic Development Director
Kim Lane, Borough Clerk
Tim Bunes, Fire Chief
Doug McCloskey, Chief of Police
Amber Al-Haddad, Director of Public Works and Capital Projects
Margaret Villarma, Library Director
Terri Henson, Museum & Civic Center Manager
Kris Reed, Theater Manager
Kathleen Thomas, Parks and Recreation Director
Clay Hammer, Electrical Superintendent
Greg Meissner, Harbormaster

City and Borough of Wrangell 2016-2017 Fiscal Year Budget

Budget Message

I would like to thank all of our department directors for their assistance in the preparation of the draft budget. In particular, I would like to thank Lee Burgess, our Finance Director. Since starting on the budget in January and the months that followed, he has spent a great deal of his time working on this document. A great deal of time goes into the payroll calculations, estimation of revenues and the other work involved.

Major Concerns:

The past two years have been a time of concern financially for the entire state because of low oil prices. The state is in a financial crisis and has been cutting expenditures from their budget which includes a variety of cuts to municipalities. More specifically, to date it has included a 45% cut to our Jail and about a 37% cut to revenue sharing (now called Municipal Assistance) since the 2015 Fiscal year. Those two items alone add to \$435,000 or a reduction equal to 8% of our total general fund budget. To add to our challenges, the cost to provide group health insurance to Borough employees is increasing by approximately 20% next year. Other concerns include the lack of capital money to replace and repair equipment and buildings satisfactorily. Currently in the general fund, we have \$1.4 million in requests and can only fund approximately \$200,000 in capital without running a budget deficit. Whereas in the past the State of Alaska has appropriated legislative capital grants to municipalities annually, this will be the second year in which the Borough receives no money for this purpose from the state.

Cost-saving measures:

As is common within many organizations, employee costs are the largest portion of the annual budget, so to make any progress in balancing the budget, employee costs have to be part of the equation. Thirty years ago, for each dollar spent in wages, we would spend about 35 cents for various employee benefits, which includes payroll taxes, retirement, insurance, workers compensation, and other required employer costs. Today, and factoring in the current 20% health insurance increase, the benefits will average 59 cents per dollar of wages.

A few measures to address these realities which are reflected in this budget include eliminating several positions over the last two years through attrition:

- Approximately two years ago the Museum Director resigned and the duties of this position were combined with the Civic Center Director. The Civic Center Director was given a modest increase in pay for the additional duties. To date this has worked out without any issues.
- Several months ago one police officer resigned and that position was not replaced. The remaining officers on staff may incur some additional overtime because of this and, on occasion, we may have to adapt to less coverage from time to time, but I do not see that this will create a large public safety problem in Wrangell. Wrangell was named the safest city in Alaska according to recent reports issued by Safewise and Movoto.

- A half-time mechanic resigned and that position has not been refilled. In emergencies, we have had the Diesel Electric Mechanic from the Light Department help out and from time to time we may need to hire a temporary helper to do some of the less complicated jobs such as oil changes. We will need to wait and see how this works out.
- We have recently had our new part time collections clerk in the finance department resign. At the same time we heard that our State Youth Court Grant has not been renewed for next year. The Youth Court Grant helped pay for a position at the police department that also does the DMV. Effective July 1st, that person will split time between the DMV and City Hall. This will be an overall savings to the city and will allow the employee the opportunity to work full time.

We have also recommended changing the way health insurance premium costs are shared to require every employee to pay a small portion of any insurance premiums (15%, or 10% if the employee participates in a wellness program). The goal of this change is to align employees' interests in controlling the costs of premiums with the Borough's, as well as reduce some of the excess costs of employees who have double-coverage (employees who do not need the benefit because they already have insurance elsewhere are more likely to opt out). This change was adopted by resolution on June 28, 2016.

Finally, capital expenditures and improvements were funded only to the extent that the budget would remain in balance. Further detail of these expenditures follows.

These measures have allowed us to continue to provide a relatively same level of services to the community without raising taxes or other fees. As the various negative issues financially continue to challenge us, we will need to at some point make the decision to reduce services or raise revenues through a variety of possible sources. I am not suggesting that in this upcoming budget, but letting the Borough Assembly and the public know that day may be necessary in the near future.

General Fund Summary:

- Mill rate is projected at the current 12.75 mills
- Property and Sales Taxes are stable, but not increasing significantly
- We are proposing to eliminate one of the two Tax Free Days
- State Revenues are down substantially
- Group insurance premiums are increasing 20%
- Other general fund revenues have been relatively stable
- A significant amount of the general fund capital being funded is in the Public Safety Building which is eligible for grant funding that we will be actively pursuing.
- We are recommending funding the support to the Chamber of Commerce, KSTK and the Senior Center at the same levels as the current year. The Chamber's work on the 4th of July, for example, brings in thousands of dollars in sales tax to the community. KSTK is an essential part of the community and the Borough. They broadcast our meetings, announce borough events, job advertisements and provide our emergency broadcasting. The Senior Citizens Program is essential in a community that is one of the oldest demographically in Alaska.
- Other services we plan to continue to provide at existing levels. These include City Hall, Fire, Police, Public Works, Library, Parks and Cemetery, Parks and Recreation and the Nolan Center. Each of these provide many different services to the community that are all important to attract new people and businesses to our community.

- We are budgeting limited capital funds in the general fund. The main focus is going to be repairs to both the public safety and swimming pool buildings. Some of the repairs are required by the Fire Marshal driven and some are direly needed building repair issues. More detail is provided in the Capital Projects section of the budget.

Major Capital Projects Anticipated:

- **Wood Street Construction** - This project has been awarded and will likely start within the next month or two with completion by fall of 2016. This will be almost entirely funded by a previously awarded legislative grant.
- **Evergreen Avenue Road Construction** - the State of Alaska Department of Transportation and Public Facilities is doing this project for the City and Borough of Wrangell. The latest information that we have received is the project will go to bid this summer with some work to be completed in this calendar year. The balance of the work and the paving portion will be done in 2017.
- **Shoemaker Bay Harbor** - This project is designed and ready for construction. If the legislature puts the same amount of money into the harbor matching grant program as they did this year, there is a good chance that the Wrangell Project will be funded next year with construction in the 2017-2018 Fiscal Year.
- **New cemetery** - Although we do not have any funding in the budget for a new cemetery, we need to start the discussion. Currently we are running out of space and have not identified a new site. The cost of developing a new cemetery will be expensive. Staff has discussed this but have not come up with a site that would meet several criteria which include reasonably close to town (5 miles for city center), large enough and reasonably economical to develop.

Major goals:

- As the state capital budget river dries up, staff will focus on federal grant sources for the following:
 - a. **Public Safety Building Renovation** - This will include fire system, roof, siding, windows, mechanical, court carpeting and other deficiencies in the building.
 - b. **Fire Truck** - The fire truck may have to wait if the Public Safety Building grant is received because we can only have one project at a time under this program.
 - c. **Completion of the Mill Study and Analysis** - Once the study is complete and the recommendations from the consultant are presented, formulate a plan to either move forward or not purchase the property. We believe there is federal grant sources possibly available for this type of development.
- Completion of the Institute land use design and to formulate a plan to begin opening up the residential component of the plan at a minimum.
- Look at alternatives to the current health care situation where premium amounts are approaching or at unaffordable limits.
- Discussion with assembly on criteria for providing water and sewer extensions to new customers. This mainly revolves around the cost/benefit analysis to both the borough water and sewer funds and the benefit to the customer.
- Get more city land into private ownership. This will include both industrial and residential.

Enterprise Funds:

The Borough has 5 enterprise funds, which are the Port, Sewer, Water, Sanitation and Light Funds. Each fund is required to set rates to maintain operating and capital needs without support from the General Fund. Over the last 5 years, the rates on all of these funds have increased so that a healthier level of funding is available for operations and capital replacement. Most of these still fall short of the reserves that should be maintained for capital replacement. We are not recommending any rate increases for electricity, sewer or water at this time, nor the Sanitation Fund aside from the already-approved and scheduled 3% rate increase effective July 1, but this may need to be revisited in the near future.

Most concerning for immediate needs is the Sanitation and Water Funds. The sanitation has a fully depreciated, worn-out excavator used daily for loading garbage into shipping containers, and two garbage trucks that are also nearing the end of their life in a few years and at this time there are not the funds to replace them. There is an automatic increase in the Sanitation rates effective July 1, 2016 that will help some, but likely will not be enough to raise the funds to replace these capital items.

The Water Fund has some potential large expenditures at the water treatment plant, specifically another ozone generator, and some plant modification to make the working area in the sand filter room safer. We will be pursuing a State of Alaska DEC grant for the ozone generator, but have a low chance of getting this as it is a competitive process. These funds are federal and pass through the state so the source of these funds is protected. In addition, we have submitted grant requests for the failing transmission lines in several areas of town. If we are not awarded any grants, we may have to replace these with our own funds and there is not enough money to do that.

I believe the Sewer and Light Funds are currently funded at levels to maintain operations and capital replacement into the future as long as something unexpected does not happen.

The Port Fund consists of four parts - the Harbors, the dock/barge area, the Marine Service Center and the Capital Replacement Funds. Although the current rates are able to fund the operations and some capital, it does not fund the replacement of float systems, haul out machines, or docks. I know the Port Commission and the Harbormaster are currently looking at rates and will likely have a recommendation to the assembly about this.

Conclusion:

The budget before you provides existing levels of services to the community without spending down general fund reserves. Challenges will continue in the upcoming years as funding drops and employee costs increase, however I believe we also have opportunities before us, such as development plan for the Institute site for multi-purpose uses, the potential of the mill purchase and development to increase jobs and economics, and moving forward with the hospital construction. None of these projects are easy and all of them will challenge us financially, but we have been extremely resourceful and creative over the last 15 years to accomplish a wide array of projects that have been completed successfully without large financial sacrifices to the Borough.

Jeff Jabusch
Borough Manager

Summary of Funds

City and Borough of Wrangell
2016-2017 Fiscal Year

| Fund | Page | Estimated Reserves 07/01/2016 | 2016-2017 Approved Revenue | 2016-17 Transfers In | 2016-17 Approved Expenditures | 2016-17 Transfers Out | 2016-17 Expected Reserves |
|---|------|-------------------------------------|----------------------------------|-------------------------|-------------------------------------|--------------------------|---------------------------------|
| General Fund | | 7,120,539 | 5,425,904 | 304,250 | 4,735,859 | 992,180 | 7,122,654 |
| Capital Fund | | - | - | 400,450 | 855,450 | - | - |
| Nolan Center | | 101,810 | 245,580 | 73,728 | 319,307 | - | 101,811 |
| Sales Tax Fund | | | | | | | |
| Streets | | 774,932 | 101,000 | - | 650,000 | - | 230,932 |
| Schools, Health & Sanitation | | 574,363 | 707,000 | - | 667,800 | 29,000 | 612,563 |
| Theater Fund | | 29,440 | 87,650 | - | 89,263 | - | 27,827 |
| Pool & Recreation Fund | | 1,038,412 | 120,050 | 416,780 | 507,830 | - | 1,067,412 |
| Borough Organizational Fund | | 312,498 | - | - | - | - | 312,498 |
| Transient Tax Fund | | 198,149 | 43,250 | - | 65,400 | - | 175,999 |
| Secure Rural Schools Fund | | 3,896,890 | 918,250 | - | 848,488 | 60,000 | 3,906,652 |
| Economic Recovery Fund | | 520,161 | 1,000 | - | 15,000 | - | 506,161 |
| Permanent Fund | | 6,505,405 | 266,440 | - | 4,130 | 250,000 | 6,517,715 |
| Debt Service Fund | | - | 168,728 | 140,222 | 308,950 | - | - |
| Residential Construction Fund | | (13,274) | 15,000 | - | - | - | 1,726 |
| Industrial Construction Fund | | 220,763 | 5,350 | - | 5,000 | - | 221,113 |
| Sewer Fund | | 418,756 | 587,750 | - | 516,839 | - | 489,667 |
| Sanitation Fund | | 95,211 | 602,060 | - | 566,629 | - | 130,642 |
| Light Fund | | 2,076,160 | 4,290,470 | - | 4,150,778 | - | 2,215,851 |
| Water Fund | | 420,641 | 1,007,827 | - | 1,017,694 | - | 410,774 |
| Port Fund | | 1,647,787 | 1,826,863 | - | 1,807,490 | - | 1,667,160 |
| Port Special Reserve Funds | | 3,861,470 | 295,500 | - | - | - | 4,156,970 |
| Totals | | | | | | | 29,876,128 |
| Unrestricted Reserves | | | | | | | 7,628,815 |
| Restricted by Charter, Ordinance, Resolutions or Votes of the People | | | | | | | 22,247,313 |

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

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

GENERAL FUND SUMMARY
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO. & DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 APPROVED |
|-----------------------------------|---------------------|-----------------------|----------------------|-----------------------|
| UNRESERVED FUNDS JULY 1 | 6,100,792 | 5,848,505 | 6,472,549 | 7,080,009 |
| RESERVED BALANCE (CAMP./LIBR) | 40,126 | 40,530 | 40,530 | 40,530 |
| GENERAL FUND REVENUES | | | | |
| GENERAL TAXES | 3,451,425 | 3,398,500 | 3,510,921 | 3,569,000 |
| LICENSE AND PERMITS | 3,039 | 4,000 | 2,650 | 7,000 |
| STATE AND FEDERAL | 1,523,599 | 896,408 | 885,716 | 702,521 |
| PAYMENT IN LIEU OF TAXES | 386,708 | 390,000 | 412,325 | 400,000 |
| CHARGES FOR SERVICES | 803,510 | 620,933 | 559,107 | 547,633 |
| FINES AND FORFEITURES | 119,549 | 129,000 | 127,760 | 124,500 |
| SALES AND LEASES | 56,326 | 46,000 | 169,418 | 56,000 |
| MISCELLANEOUS/INTEREST | 44,595 | 26,000 | 17,100 | 19,250 |
| TRANSFER FROM OTHER FUNDS | 313,157 | 313,150 | 305,377 | 304,250 |
| TOTAL REV. & TRANSFERS | 6,701,908 | 5,823,991 | 5,990,374 | 5,730,154 |
| TOTAL FUNDS AVAILABLE | 12,842,826 | 11,713,026 | 12,503,454 | 12,850,693 |

| ACCOUNT NO. & DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 APPROVED |
|---|---------------------|-----------------------|----------------------|-----------------------|
| GENERAL FUND APPROPRIATIONS | | | | |
| FINANCE | 478,367 | 423,908 | 413,738 | 471,950 |
| ADMINISTRATION | 458,108 | 413,390 | 419,650 | 385,740 |
| CITY CLERK/COUNCIL | 189,209 | 172,180 | 177,869 | 180,610 |
| FIRE | 367,025 | 374,561 | 351,082 | 360,970 |
| POLICE | 1,239,478 | 1,174,171 | 1,111,246 | 1,079,223 |
| POLICE/CORRECTIONS | 685,575 | 630,703 | 529,066 | 652,589 |
| PUBLIC SAFETY BUILDING | 241,001 | 251,240 | 255,850 | 259,240 |
| GARAGE | 5,479 | - | - | - |
| PUBLIC WORKS | 368,405 | 255,760 | 303,630 | 286,490 |
| STREETS | 535,708 | 493,965 | 461,565 | 484,554 |
| LIBRARY | 327,240 | 283,420 | 259,420 | 279,960 |
| COMMUNITY PROMOTION | 152,054 | 142,200 | 132,925 | 138,200 |
| PLANNING AND ZONING | 40,005 | 39,351 | 32,269 | 74,440 |
| PARKS | 48,645 | 62,318 | 44,956 | 69,893 |
| CEMETERY | 11,448 | 11,800 | 5,150 | 12,000 |
| TRANSFERS TO OTHER FUNDS | 1,182,000 | 1,119,779 | 884,499 | 992,180 |
| TOTAL EXPEND. & TRANSFERS | 6,329,747 | 5,848,745 | 5,382,914 | 5,728,039 |
| JUNE 30TH FUND BALANCE | 6,472,549 | 5,823,751 | 7,080,009 | 7,082,528 |
| RESERVED BALANCE (CAMP./LIBR) | 40,530 | 35,693 | 40,530 | 40,126 |
| TOTAL EXP., TRANSF, & RESERVES | 12,842,826 | 11,708,189 | 12,503,454 | 12,850,693 |

GENERAL FUND REVENUES
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO. & DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 APPROVED |
|--------------------------------------|---------------------|-----------------------|----------------------|-----------------------|
| FUNDS AVAILABLE JULY 1ST | 6,140,918 | 5,889,035 | 5,414,787 | 7,120,539 |
| GENERAL TAXES | | | | |
| 4005 REAL PROPERTY TAXES | 1,604,970 | 1,687,287 | 1,687,287 | 1,745,000 |
| 4015 SALES TAX REVENUE | 1,824,183 | 1,717,000 | 1,781,634 | 1,785,000 |
| 4020 PROPERTY TAX P&I REVENUE | 19,497 | 15,000 | 22,000 | 25,000 |
| 4025 SALES TAXES P&I REVENUE | 2,775 | 6,500 | 20,000 | 14,000 |
| | 3,451,425 | 3,398,500 | 3,510,921 | 3,569,000 |
| LICENSES AND PERMITS | | | | |
| 4705 BUILDING PERMIT REVENUE | 820 | 1,500 | 650 | 5,000 |
| 4720 DOG LICENSES REVENUE | 2,219 | 2,500 | 2,000 | 2,000 |
| | 3,039 | 4,000 | 2,650 | 7,000 |
| REVENUE FROM STATE & FED. | | | | |
| 4105 MUNICIPAL ASSISTANCE (STATE) | 598,068 | 566,830 | 568,634 | 379,441 |
| 4107 PERS REVENUE (ON BEHALF) | 876,436 | 294,182 | 294,182 | 299,380 |
| 4114 LIBRARY GRANT REVENUE | 6,650 | 6,600 | 6,700 | 6,700 |
| 4117 LIQUOR LICENSES REVENUE | 13,200 | 12,000 | 8,200 | 9,000 |
| 4227 LEPC GRANT | 9,224 | 9,000 | 8,000 | 8,000 |
| 4851 LIBRARY DVD/COMPUTER GRANTS | 6,000 | 6,000 | - | - |
| 4145 CORRECTIONS VIDEO GRANT | 14,021 | - | - | - |
| | 1,523,599 | 896,408 | 885,716 | 702,521 |
| PAYMENT IN LIEU OF TAXES | | | | |
| 4050 IN LIEU OF TAXES REVENUE | 386,708 | 390,000 | 412,325 | 400,000 |
| | 386,708 | 390,000 | 412,325 | 400,000 |
| CHARGES FOR SERVICES | | | | |
| 4185 AIRPORT SECURITY | 118,633 | 118,633 | 118,633 | 118,633 |
| 4305 JAIL RENTAL REVENUE | 591,408 | 325,274 | 325,274 | 325,000 |
| 4320 COURT RENTAL REVENUE | 69,313 | 71,000 | 70,100 | 61,000 |
| 4325 CEMETERY SERVICES REV. | 4,805 | 3,000 | 3,000 | 3,000 |
| 4330 R/V REVENUES/PARK RESR. | 6,240 | 5,000 | 4,000 | 5,000 |
| 4530 911 SURCHARGE | 13,111 | 33,300 | 38,100 | 35,000 |
| | 803,510 | 620,933 | 559,107 | 547,633 |

| ACCOUNT NO. & DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 APPROVED |
|---------------------------------------|---------------------|-----------------------|----------------------|-----------------------|
| FINES AND FORFEITURES | | | | |
| 4505 FINES & FORFEITURES REV. | 9,033 | 10,000 | 5,860 | 7,500 |
| 4515 POLICE SERVICES REVENUE | 6,066 | 9,000 | 6,900 | 7,000 |
| 4517 DMV SERVICES | 104,450 | 110,000 | 115,000 | 110,000 |
| | 119,549 | 129,000 | 127,760 | 124,500 |
| SALES AND LEASES | | | | |
| 4410 TIDELAND LEASE & APPLIC. | 43,895 | 43,400 | 43,400 | 43,500 |
| 4415 MATERIAL SALES REVENUE | 11,058 | 100 | 122,018 | 10,000 |
| 4420 CEMETERY PLOT SALES | 1,373 | 2,500 | 4,000 | 2,500 |
| | 56,326 | 46,000 | 169,418 | 56,000 |
| MICELLANEOUS REVENUES | | | | |
| 4805 INTEREST INCOME | 21,012 | 20,000 | 12,600 | 15,000 |
| 4808 PW LABOR & EQUIP. REV. | - | 1,000 | 250 | - |
| 4823 NSF CHECK FEES | 723 | 250 | 500 | 500 |
| 4835 MISC LIBRARY REVENUES | 6,595 | 4,500 | 3,500 | 3,500 |
| 4825 COPY MACHINE REVENUE | 355 | 250 | 250 | 250 |
| 4830 COMMUNIC. REPL. FUND | 15,910 | - | - | - |
| | 44,595 | 26,000 | 17,100 | 19,250 |
| TOTAL REVENUES | 6,388,751 | 5,510,841 | 5,684,997 | 5,425,904 |
| TRANSFERS FROM OTHER FUNDS | | | | |
| 4804 PERMANENT FUND | 250,000 | 250,000 | 250,000 | 250,000 |
| 4905 SECURE RURAL SCHOOLS | 63,157 | 63,150 | 55,377 | 54,250 |
| TOTAL TRANSFERS | 313,157 | 313,150 | 305,377 | 304,250 |
| TOTAL REVENUES & TRANSFERS | 6,701,908 | 5,823,991 | 5,990,374 | 5,730,154 |
| TOTAL FUNDS AVAILABLE | 12,842,826 | 12,647,003 | 11,405,161 | 12,850,693 |

FINANCE DEPARTMENT
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO. | DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 DEPT. |
|----------------------|------------------------------|---------------------|-----------------------|----------------------|--------------------|
| 01.01.00.5001 | WAGES & SALARIES | 212,630 | 237,710 | 237,710 | 246,470 |
| 01.01.00.5005 | OVERTIME | 7,702 | 7,160 | 7,500 | 18,980 |
| 01.01.00.5201 | BENEFITS | 233,987 | 179,930 | 169,920 | 185,400 |
| 01.01.00.5301 | TRAINING & TRAVEL | 2,715 | 5,000 | 1,500 | 10,000 |
| 01.01.00.5501 | AUDIT EXPENSE | 23,386 | 23,000 | 23,000 | 23,500 |
| 01.01.00.5505 | ASSESSOR SERVICES | 44,700 | 40,000 | 45,000 | 45,500 |
| 01.01.00.5520 | IT & SOFTWARE TECH SUPPORT | 11,743 | 15,000 | 15,000 | 25,000 |
| 01.01.00.5601 | TELEPHONE & INTERNET | 4,066 | 4,000 | 5,000 | 5,500 |
| 01.01.00.5605 | UTILITIES EXPENSE | 11,311 | 13,000 | 12,500 | 12,500 |
| 01.01.00.5705 | EQUIPMENT RENTAL | 1,167 | 2,000 | 1,000 | 1,200 |
| 01.01.00.5801 | POSTAGE EXPENSE | 14,856 | 14,000 | 14,000 | 15,000 |
| 01.01.00.5805 | CUSTODIAL SUPPLIES | 868 | 2,000 | 2,000 | 1,500 |
| 01.01.00.5810 | MATERIALS & SUPPLIES | 15,280 | 20,000 | 22,000 | 25,000 |
| 01.01.00.5813 | FORECLOSURE COSTS | 376 | 3,500 | 1,000 | 4,000 |
| 01.01.00.5901 | FACILITY REPAIR & MAINT. | 5,322 | 4,000 | 5,500 | 6,000 |
| 01.01.00.5905 | EQUIP. REPAIR & MAINT. | 5,722 | 10,000 | 7,500 | 10,000 |
| 01.01.00.6500 | FIXED ASSETS | 2,123 | 4,000 | 4,000 | - |
| 01.01.00.7105 | FINANCE & ADMIN. CHARGES OUT | (119,587) | (160,392) | (160,392) | (163,600) |
| TOTAL FINANCE | | 478,367 | 423,908 | 413,738 | 471,950 |

Charges to other Departments

| | | | | |
|-------------------|---------|---------|---------|---------|
| Planning & Zoning | 16,180 | 22,182 | 22,182 | 16,360 |
| Sewer | 12,220 | 17,063 | 17,063 | 17,996 |
| Sanitation | 4,340 | 6,825 | 6,825 | 6,544 |
| Light & Power | 50,855 | 68,252 | 68,252 | 70,348 |
| Water | 16,180 | 22,182 | 22,182 | 22,904 |
| Port & Harbors | 17,870 | 23,888 | 23,888 | 29,448 |
| | 117,645 | 160,392 | 160,392 | 163,600 |

DEPARTMENT MISSION AND RESPONSIBILITIES

Provide financial stewardship for Borough resources, financial service and assistance to other Borough Departments, and excellent customer service to the public.

CURRENT AND NEAR-FUTURE GOALS AND MAJOR WORK PLANS

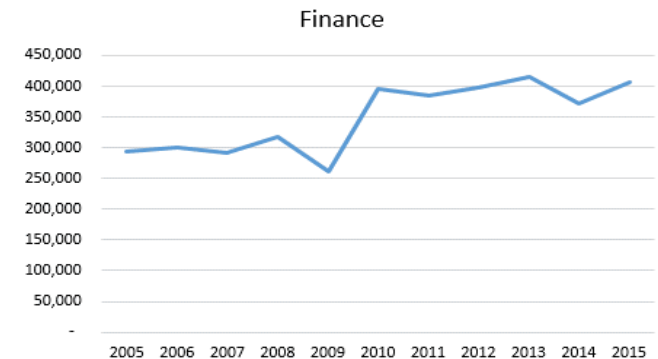
Convert to newer accounting software to a new system, train and cross-train staff & improve work flow and efficiencies of new accounting software system
 Analyze, revise and establish policies, procedures, & accountant desk manuals
 Analyze strategies for addressing anticipated budget shortfalls from decreased Federal and State support
 Review and forecast enterprise fund financial condition, rates, and capital needs

CHANGES FROM PRIOR YEAR'S BUDGET

Transition to new accounting software conversion will drive increases to overtime, travel & training, IT consultant/assistance expenses, and City Hall capital expenditures (see Fund 18).
 Minimizing additional internal staff time could result in increased IT consultant expenses.

FULL-TIME EQUIVALENCY STAFFING

| Position Titles: | 2014 | 2015 | 2016 | 2017 |
|------------------------|------|------|------|------|
| Finance Director | 1.0 | 1.0 | 1.0 | 1.0 |
| Accounting Technician | 1.0 | 1.0 | 1.0 | 1.0 |
| Accounting Clerks | 2.0 | 2.0 | 2.5 | 2.5 |
| Custodian (City Hall) | 0.4 | 0.4 | 0.4 | 0.4 |
| Reception/Admin. Asst. | 0.25 | 0.25 | 0.00 | 0.00 |
| Total | 4.61 | 4.61 | 4.86 | 4.86 |



ADMINISTRATION
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO. | DESCRIPTION | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 |
|-----------------------------------|--------------------------------|----------------|----------------|----------------|-------------------|
| | | ACTUAL | APPROVED | REVISED | MANAGER RECOMMEND |
| 01.03.00.5001 | WAGES & SALARIES | 223,964 | 233,440 | 230,000 | 236,060 |
| 01.03.00.5201 | BENEFITS | 99,733 | 75,900 | 76,000 | 78,360 |
| 01.03.00.5402 | MEETING/TRAVEL-MANAGER | 769 | 2,000 | 2,000 | 2,000 |
| 01.03.00.5403 | ECON. DIR TRAVEL & TRAINING | 3,489 | 5,500 | 5,500 | 5,500 |
| 01.03.00.5510 | ATTORNEY RETAINER | 43,055 | 45,000 | 45,000 | 45,000 |
| 01.03.00.5515 | ATTORNEY WORK OUTSIDE RET. | 17,665 | 10,000 | 15,000 | 10,000 |
| 01.03.00.5517 | ATTORNEY WORK - UNION | - | - | 4,000 | 8,000 |
| 01.03.00.5601 | TELEPHONE COSTS | 6,380 | 5,700 | 5,700 | 5,700 |
| 01.03.00.5810 | MATERIALS AND SUPPLIES | 4,904 | 2,000 | 4,600 | 2,000 |
| 01.03.00.5811 | TOURISM PROGRAM | 19,751 | 20,000 | 20,000 | 20,000 |
| 01.03.00.6005 | PUBLICATIONS | 141 | - | - | 250 |
| 01.03.00.6205 | GENERAL INSURANCE | 36,257 | 11,850 | 11,850 | 11,850 |
| 01.03.00.6500 | FIXED ASSETS | 2,000 | 2,000 | - | - |
| 01.03.00.7105 | REALLOCATED TO PLANNING/ZONING | - | - | - | (38,980) |
| TOTAL ADMINISTRATION (NET) | | 458,108 | 413,390 | 419,650 | 385,740 |

ACCOUNT DESCRIPTIONS

| | |
|---------------|---|
| 01.03.00.5402 | Travel costs for Borough Manager meetings |
| 01.03.00.5403 | Travel costs for Economic Development Director to represent City |
| 01.03.00.5510 | Retainer for routine/required items for Borough Attorney |
| 01.03.00.5515 | Legal work as necessary outside scope of retainer work |
| 01.03.00.5517 | Legal work for collective bargaining matters |
| 01.03.00.5601 | Administration share of telephone, long-distance, cell phone, internet |
| 01.03.00.5810 | Administration share of miscellaneous office supplies and materials |
| 01.03.00.5811 | Miscellaneous tourism program expenses (managed by Econ. Development Dir.) |
| 01.03.00.6005 | Miscellaneous administrative publications not otherwise budgeted elsewhere |
| 01.03.00.6205 | General insurance including bonds, liability, property, vehicles & other items |
| 01.03.00.6500 | Fixed Assets, generally reserved for computer/electronics replacement as needed |
| 01.03.00.7105 | Charges from this budget to planning and zoning for Economic Devel. Dir. time spent |

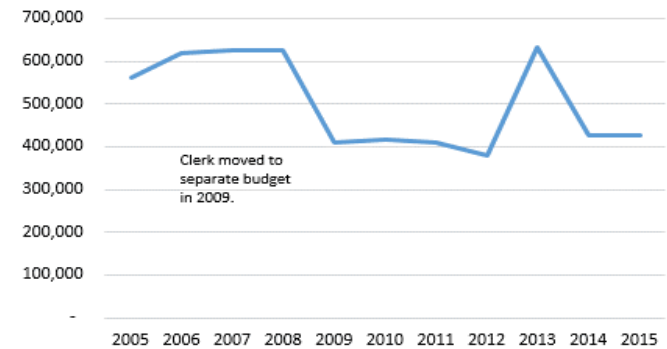
DESCRIPTIVE DETAIL

THIS BUDGET ACCOUNTS FOR BOROUGH MANAGER AND ECONOMIC DEVELOPMENT
DIRECTOR WAGES & BENEFITS, LEGAL, INSURANCE, AND TOURISM EXPENDITURES

FULL-TIME EQUIVALENCY STAFFING

| Position Titles: | 2014 | 2015 | 2016 | 2017 |
|-------------------------------|------|------|------|------|
| Borough Manager | 1.0 | 1.0 | 1.0 | 1.0 |
| Economic Development Director | 1.0 | 1.0 | 1.0 | 1.0 |
| Total | 2.00 | 2.00 | 2.00 | 2.00 |

Administration



BOROUGH CLERK/ASSEMBLY DEPARTMENT
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO. | DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 DEPT. |
|----------------------------|----------------------------|---------------------|-----------------------|----------------------|--------------------|
| 01.04.00.5001 | WAGES & SALARIES | 66,744 | 72,000 | 70,500 | 73,010 |
| 01.04.00.5005 | OVERTIME | 137 | 100 | 259 | 250 |
| 01.04.00.5201 | BENEFITS | 73,640 | 54,110 | 63,260 | 61,980 |
| 01.04.00.5301 | CLERK TRAVEL AND TRAINING | 2,656 | 3,500 | 3,500 | 3,500 |
| 01.04.00.5405 | ASSEMBLY MEETINGS & TRAVEL | 12,788 | 13,000 | 11,500 | 12,000 |
| 01.04.00.5725 | RECORDING FEES | 376 | 850 | 500 | 850 |
| 01.04.00.5810 | MATERIALS AND SUPPLIES | 5,933 | 2,000 | 2,000 | 2,000 |
| 01.04.00.5820 | ELECTION SUPPLIES | 2,048 | 2,000 | 2,730 | 2,400 |
| 01.04.00.5830 | RECORDS PRESERVATION | 1,912 | 500 | 500 | 500 |
| 01.04.00.6005 | PUBLICATIONS | 10,866 | 14,000 | 12,000 | 14,000 |
| 01.04.00.6460 | PUBLIC COMMUNICATIONS | 7,120 | 7,120 | 7,120 | 7,120 |
| 01.04.00.6500 | REPUBLISHING WMC | 4,989 | 3,000 | 4,000 | 3,000 |
| TOTAL BOROUGH CLERK | | 189,209 | 172,180 | 177,869 | 180,610 |

ACCOUNT DESCRIPTIONS

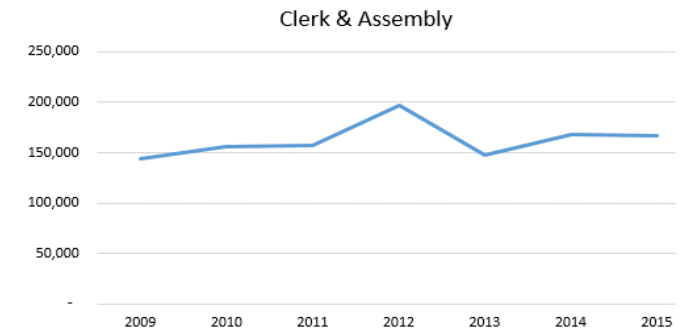
| | |
|---------------|--|
| 01.04.00.5301 | Clerk travel and training expenses |
| 01.04.00.5405 | Travel for Assembly & Mayor for meetings with state, federal & other groups |
| 01.04.00.5725 | Cost for recording documents with local recording district |
| 01.04.00.5810 | Clerk's share of miscellaneous office items, and Assembly materials |
| 01.04.00.5820 | Miscellaneous election supplies |
| 01.04.00.5830 | Required records preservation expenses |
| 01.04.00.6005 | All legal notices, ads, ordinances, bids, other required publications not elsewhere budgeted |
| 01.04.00.6460 | Codification, Municipal Code revision and related expenses |
| 01.04.00.6500 | Expenses associated with republication of Wrangell Municipal Code |

DESCRIPTIVE DETAIL

THIS BUDGET ACCOUNTS FOR THE BOROUGH CLERK, MAYOR & ASSEMBLY, AND EXPENDITURES FOR RECORDS PRESERVATION, MISCELLANEOUS PUBLICATIONS AND ADVERTISEMENTS FOR THE BOROUGH, WRANGELL MUNICIPAL CODE PUBLISHING COSTS, AND ELECTIONS.

FULL-TIME EQUIVALENCY STAFFING

| Position Titles: | 2014 | 2015 | 2016 | 2017 |
|------------------|------|------|------|------|
| Borough Clerk | 1.0 | 1.0 | 1.0 | 1.0 |



**FIRE DEPARTMENT
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017**

| ACCOUNT NO. | DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 DEPT. |
|------------------------------|---------------------------|---------------------|-----------------------|----------------------|--------------------|
| 01.05.00.5001 | WAGES & SALARIES EXP. | 77,263 | 83,470 | 88,613 | 86,280 |
| 01.05.00.5005 | OVERTIME | 11,193 | 11,000 | 11,550 | 11,000 |
| 01.05.00.5010 | CASUAL LABOR EXPENSE | - | 4,000 | - | 2,000 |
| 01.05.00.5201 | BENEFITS | 105,521 | 85,080 | 77,370 | 83,870 |
| 01.05.00.5301 | TRAINING & TRAVEL EXP. | 10,742 | 10,000 | 10,000 | 10,000 |
| 01.05.00.5601 | TELEPHONE EXPENSE | 5,771 | 6,500 | 6,500 | 6,500 |
| 01.05.00.5605 | FIRE SUBSTATION EXPENSE | 12,031 | 13,500 | 13,500 | 13,500 |
| 01.05.00.5650 | HYDRANT RENTAL | 39,729 | 39,750 | 42,100 | 39,750 |
| 01.05.00.5810 | MATERIALS & SUPPLIES EXP. | 6,305 | 11,000 | 11,000 | 11,000 |
| 01.05.00.5815 | TURNOUT GEAR | 6,331 | 7,000 | 7,000 | 7,000 |
| 01.05.00.5905 | EQUIPMENT REPAIR & MAINT. | 7,282 | 10,000 | 10,000 | 10,000 |
| 01.05.00.5920 | GARAGE ALLOC. VEHIC EXP | 55,740 | 50,581 | 33,689 | 38,390 |
| 01.05.00.6015 | FIRE PREVENTION & ED. | 1,159 | 2,000 | 80 | 2,000 |
| 01.05.00.6205 | INSURANCE EXPENSE | - | 13,580 | 13,580 | 13,580 |
| 01.05.00.6210 | VOLUNTEER ACCIDENT HOSP | 13,222 | 12,600 | 12,600 | 12,600 |
| 01.05.00.6505 | LEPC COSTS | 9,236 | 9,000 | 8,000 | 8,000 |
| 01.05.00.6605 | CONTRIB. FOR FIRE CALLS | 5,500 | 5,500 | 5,500 | 5,500 |
| TOTAL FIRE DEPARTMENT | | 367,025 | 374,561 | 351,082 | 360,970 |

ACCOUNT DESCRIPTIONS

| | |
|---------------|---|
| 01.05.00.5301 | Fire training for staff and volunteers |
| 01.05.00.5601 | Fire phone systems for staff and volunteers |
| 01.05.00.5605 | Heat, lights and building maintenance for fire substation |
| 01.05.00.5650 | Paid to Water Fund for installation, maintenance and use of hydrants |
| 01.05.00.5810 | Hand tools, office supplies, cleaning supplies, fire extinguishers, etc. |
| 01.05.00.5815 | Firefighter protective clothing and gear |
| 01.05.00.5905 | Repair expenses for radios, pumps, copiers, computers and other equipment. |
| 01.05.00.5920 | Garage charges of gas, oil, parts, labor, tires, etc. for vehicle maintenance. |
| 01.05.00.6015 | Fire safety week at schools for fire prevention and education |
| 01.05.00.6205 | Department's allocation of property, liability, vehicle/equipment/other insurance |
| 01.05.00.6210 | Volunteer firefighters length of service award program (retirement) |
| 01.05.00.6505 | (Grant funded) Local Emergency Planning Expenses and Coordinator |
| 01.05.00.6605 | Annual amount paid to volunteer firefighters in lieu of per-call charges. |

DEPARTMENT MISSION

To provide the highest level of preservation of life and property at a reasonable cost, opportunity for growth and achievement for department memberse, and education and service to the public.

CURRENT AND ONGOING OBJECTIVES

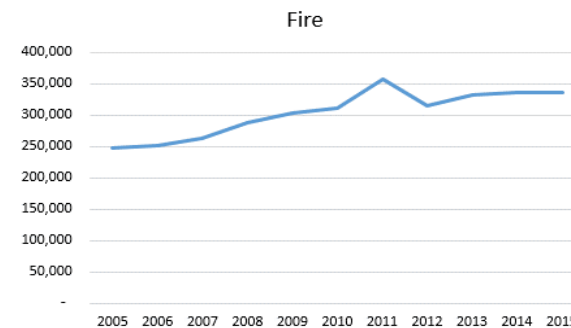
Increase education to community, with focus on children, elderly, and seasonal public safety issues.
Actively seek grant opportunities to offset equipment replacement costs
Develop funding strategy for fire apparatus, personal protective & breathing equipment replacement
Provide up-to-date training by expert instruction and web-based subscriptions to WVFD members.
Review and update Standard Operating Procedures

DESCRIPTIVE DETAIL

THIS BUDGET ACCOUNTS FOR WRANGELL'S PAID FIREMEDIC AND TRIANER AND 1/2 TIME FIRE CHIEF, AND ALL GEAR, SUPPLIES, EQUIPMENT COSTS, FACILITY COSTS, INSURANCE COSTS, HYDRANT RENTAL FROM WATER DEPT., AND OTHER NEEDS FOR WRANGELL'S VOLUNTEER FIRE DEPARTMENT.

FULL-TIME EQUIVALENCY STAFFING

| Position Titles: | 2014 | 2015 | 2016 | 2017 |
|-------------------|------|------|------|------|
| Fire Chief | 0.5 | 0.5 | 0.5 | 0.5 |
| Firemedic/Trainer | 1.0 | 1.0 | 1.0 | 1.0 |
| Total | 1.5 | 1.5 | 1.5 | 1.5 |



POLICE DEPARTMENT
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO. | DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 DEPT. |
|----------------------------------|------------------------------|---------------------|-----------------------|----------------------|--------------------|
| 01.07.00.5001 | WAGES & SALARIES EXP. | 478,434 | 507,310 | 496,370 | 458,940 |
| 01.07.00.5005 | OVERTIME | 39,449 | 48,000 | 45,000 | 65,000 |
| 01.07.00.5201 | BENEFITS | 534,596 | 384,220 | 392,000 | 312,290 |
| 01.07.00.5301 | TRAINING & TRAVEL EXPENSE | 8,204 | 8,000 | 3,150 | 8,000 |
| 01.07.00.5601 | TELEPHONE EXPENSE | 12,815 | 12,000 | 10,500 | 12,000 |
| 01.07.00.5602 | 911 EXPENSES | 643 | 5,000 | 1,400 | 5,000 |
| 01.07.00.5715 | VEHICLE IMPOUND | 609 | 500 | - | 500 |
| 01.07.00.5720 | ANIMAL CONTROL | 6,705 | 7,000 | 1,000 | 7,000 |
| 01.07.00.5810 | MATERIALS AND SUPPLIES | 16,929 | 12,000 | 8,500 | 12,000 |
| 01.07.00.5815 | CRIMINAL HISTORY | 300 | 750 | 300 | 750 |
| 01.07.00.5830 | AMMUNITION/TRAINING | 7,164 | 7,500 | 6,700 | 7,500 |
| 01.07.00.5860 | UNIFORM ALLOWANCE | 3,500 | 5,700 | 3,000 | 5,700 |
| 01.07.00.5905 | EQUIP. REPAIR, MAINT, REPLAC | 2,166 | 8,000 | 2,200 | 8,000 |
| 01.07.00.5920 | GARAGE ALLOC VEHICLE EXP | 52,950 | 48,071 | 48,071 | 61,423 |
| 01.07.00.5922 | BOAT/OTHER TRANSPORTATION | 990 | 10,000 | 850 | 5,000 |
| 01.07.00.6005 | PUBLICATIONS EXPENSE | 105 | 1,000 | 35 | 1,000 |
| 01.07.00.6100 | SPECIAL INVESTIGATIONS | 1,050 | 2,500 | 450 | 2,500 |
| 01.07.00.6205 | INSURANCE EXPENSE | - | 30,120 | 30,120 | 30,120 |
| 01.07.00.6500 | FIXED ASSETS | 2,314 | 6,000 | 6,000 | 6,000 |
| 01.07.00.7150 | STATE PORTION OF DMV | 70,245 | 70,000 | 55,100 | 70,000 |
| 01.07.00.7155 | STATE PORTION OF CITATIONS | 310 | 500 | 500 | 500 |
| TOTAL EXPENDITURES | | 1,239,478 | 1,174,171 | 1,111,246 | 1,079,223 |
| POLICE GENERATED REVENUE: | | | | | |
| | YOUTH COURT GRANT | 18,940 | - | 19,000 | - |
| | FINES AND FORFEITURES | 9,033 | 10,000 | 5,860 | 7,500 |
| | AIRPORT SECURITY FROM STATE | 118,633 | 118,633 | 118,633 | 118,633 |
| | DMV REVENUES | 104,450 | 110,000 | 115,000 | 110,000 |
| | POLICE SERVICE REVENUE | 6,066 | 9,000 | 6,900 | 7,000 |
| TOTAL GENERATED REVENUE | | 257,122 | 247,633 | 265,393 | 243,133 |

CHANGES FROM PRIOR YEAR

ONE POLICE OFFICER WHOSE PERSONNEL COSTS WERE ALLOCATED TO THE COMMUNITY JAIL RESIGNED IN FY 2016 AND TO THIS POINT HAS NOT BEEN REHIRED. ONE OF THE REMAINING ACTIVE OFFICERS' PERSONNEL COSTS ARE ALLOCATED TO THE JAIL, SO THIS REDUCES THE FTE IN THE POLICE DEPARTMENT BY ONE.

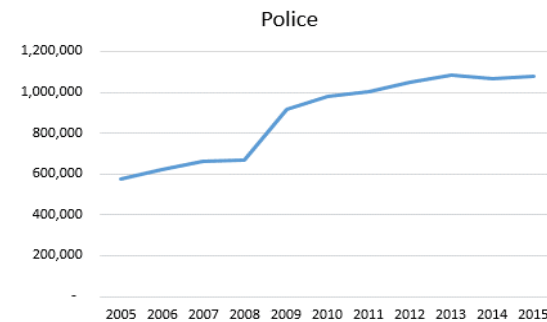
THE STATE OF ALASKA HAS DISCONTINUED FUNDING FOR WRANGELL'S YOUTH COURT. 50% OF THE COORDINATOR'S TIME WILL CONTINUE TO BE ALLOCATED TO THE DMV.

GARAGE ALLOCATION IS INCREASED TO MORE CLOSELY REFLECT ACTUAL TIME SPENT, AGING VEHICLES ANTICIPATED TO REQUIRE MORE MAINTENANCE, AND FUEL USAGE.

BOAT EXPENDITURE BUDGET IS REDUCED DUE TO INFREQUENCY OF USE. ANY UNFORESEEABLE NEEDS WILL BE ADDRESSED IF/AS THEY ARISE.

FULL-TIME EQUIVALENCY STAFFING

| Position Titles: | 2014 | 2015 | 2016 | 2017 |
|--------------------------|------|------|------|------|
| Chief of Police | 1.0 | 1.0 | 1.0 | 1.0 |
| Lieutenant | 1.0 | 1.0 | 1.0 | 1.0 |
| Seargant | 1.0 | 1.0 | 1.0 | 1.0 |
| Officers | 3.0 | 3.0 | 3.0 | 2.0 |
| Administrative Assistant | 1.0 | 1.0 | 1.0 | 1.0 |
| DMV & Youth Court Coord. | 1.0 | 1.0 | 1.0 | 1.0 |
| Total | 8.0 | 8.0 | 8.0 | 7.0 |



CORRECTIONS & DISPATCH DEPARTMENT
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO. | DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 DEPT. |
|--------------------------------------|---------------------------|---------------------|-----------------------|----------------------|--------------------|
| 01.09.00.5001 | WAGES & SALARIES EXP. | 281,158 | 286,990 | 245,890 | 295,430 |
| 01.09.00.5005 | OVERTIME | 27,605 | 45,000 | 29,950 | 44,200 |
| 01.09.00.5201 | BENEFITS | 335,355 | 250,200 | 213,893 | 269,400 |
| 01.09.00.5301 | TRAINING & TRAVEL EXPENSE | 1,243 | 6,000 | - | 2,000 |
| 01.09.00.5601 | TELEPHONE EXPENSE | 1,500 | 1,500 | 1,500 | 1,500 |
| 01.09.00.5810 | MATERIALS & SUPPLIES | 2,967 | 3,500 | 7,500 | 3,500 |
| 01.09.00.5845 | PRISONER MEALS | 19,357 | 22,000 | 13,080 | 20,000 |
| 01.09.00.5920 | GARAGE ALLOC VEHICLE EXP | 2,550 | 2,313 | 2,047 | 2,559 |
| 01.09.00.6130 | PRISONER COST/REIMBURSE. | (181) | - | (34) | - |
| 01.09.00.7150 | TRANSFER TO 911 FUND | 14,021 | 13,200 | 15,240 | 14,000 |
| TOTAL CORRECTION EXPENDITURES | | 685,575 | 630,703 | 529,066 | 652,589 |

GENERATED REVENUES

| | | | | |
|---------------------------|----------------|----------------|----------------|----------------|
| 4305 STATE JAIL CONTRACT: | 591,408 | 325,274 | 325,274 | 325,000 |
| 4530 911-SYSTEM REVENUE: | 13,111 | 33,300 | 38,100 | 35,000 |
| | 604,519 | 358,574 | 363,374 | 360,000 |

ACCOUNT DESCRIPTIONS

| | |
|---------------|--|
| 01.09.00.5301 | Required trainings and certifications for corrections officers |
| 01.09.00.5601 | Correctional Dept. share of Public Safety phones/internet expenses |
| 01.09.00.5810 | Uniforms, blankets, pillows, mattresses, other correctional supplies |
| 01.09.00.5845 | Food and preparation costs for prisoner meals |
| 01.09.00.5920 | Jail portion of public safety vehicle maintenance expense |
| 01.09.00.6130 | State prisoner reimbursement costs (contra-expense) |
| 01.09.00.7150 | 40% of 911 surcharge revenue transferred to deferred maintenance fund |
| 01.00.00.4305 | State of Alaska has reduced funding for Community/Regional Jails Program |
| 01.00.00.4530 | 40% of this amount is reserved as deferred revenue for 911 system needs |

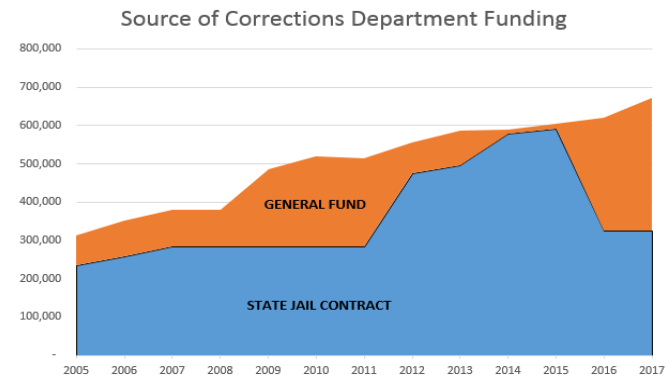
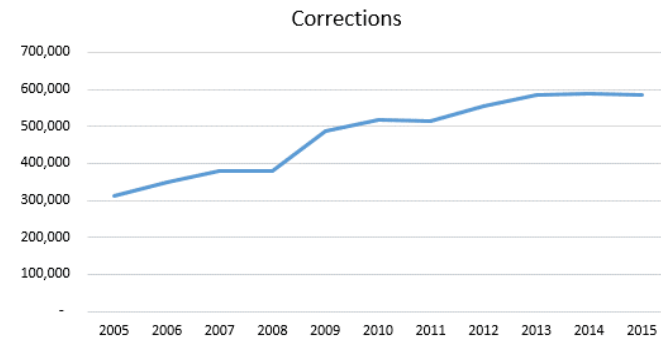
DESCRIPTIONS AND CHANGES FROM PRIOR YEAR

PAYROLL COSTS VARY DUE RESIGNATION OF OFFICER PREVIOUSLY ALLOCATED TO JAIL. IN FY 2017 A DIFFERENT OFFICER'S PAYROLL WILL BE ALLOCATED HERE.

HOMELAND SECURITY GRANT (SEE FUND 18) IS CURRENTLY ACTIVE TO REPLACE 911 SYSTEM.

FULL-TIME EQUIVALENCY STAFFING

| Position Titles: | 2014 | 2015 | 2016 | 2017 |
|-----------------------|------|------|------|------|
| Corrections Seargant | 1.0 | 1.0 | 1.0 | 1.0 |
| Corrections Officers | 4.5 | 4.5 | 4.0 | 4.0 |
| Police Officer (Jail) | 1.0 | 1.0 | 1.0 | 1.0 |
| Total | 6.5 | 6.5 | 6.0 | 6.0 |



PUBLIC SAFETY BUILDING
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO. | DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 DEPT. |
|--------------------------------------|--------------------------------------|---------------------|-----------------------|----------------------|--------------------|
| 01.11.00.5001 | WAGES & SALARIES EXP. | 19,795 | 18,270 | 18,270 | 18,770 |
| 01.11.00.5005 | OVERTIME | - | 710 | 150 | - |
| 01.11.00.5201 | BENEFITS | 40,205 | 33,630 | 32,980 | 39,270 |
| 01.11.00.5601 | TELEPHONE EXPENSE | 511 | 530 | 570 | 600 |
| 01.11.00.5605 | UTILITIES/HEAT EXPENSE | 113,760 | 110,000 | 119,000 | 120,000 |
| 01.11.00.5610 | HEATING OIL EXPENSE | 1,893 | 2,500 | - | - |
| 01.11.00.5805 | CUSTODIAL SUPPLIES EXP. | 1,788 | 2,500 | 2,950 | 2,500 |
| 01.11.00.5901 | FACILITY MAINT. (PUBLIC WORKS LABOR) | 63,049 | 75,000 | 73,830 | 70,000 |
| 01.11.00.6205 | INSURANCE EXPENSE | - | 8,100 | 8,100 | 8,100 |
| TOTAL PUBLIC SAFETY BLDG. EXP | | 241,001 | 251,240 | 255,850 | 259,240 |

GENERATED REVENUE:

| | | | | |
|--------------------|--------|--------|--------|--------|
| STATE COURT RENTAL | 69,313 | 71,000 | 70,100 | 61,000 |
|--------------------|--------|--------|--------|--------|

ACCOUNT DESCRIPTIONS

| | |
|---------------|---|
| 01.11.00.5001 | Custodian wages (25 hrs/week), & other help as needed |
| 01.11.00.5005 | Overtime |
| 01.11.00.5201 | FICA/SBS, retirement, health insurance, worker's compensation, etc. |
| 01.11.00.5601 | Cost for phone in elevator |
| 01.11.00.5605 | Electricity, water, sewer, garbage and electric heat for PSB |
| 01.11.00.5610 | Heating oil |
| 01.11.00.5805 | Professional cleaning and related supplies |
| 01.11.00.5901 | Building repairs, furnace, air system, and other building maintenance |
| 01.11.00.6205 | Department's allocation of property, liability, & other insurance |

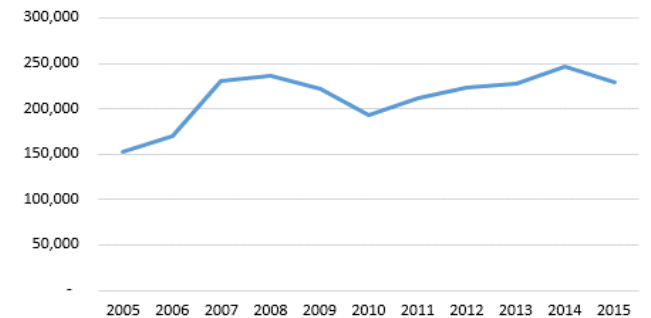
DESCRIPTIVE DETAIL & CHANGES FROM PRIOR YEAR

THIS BUDGET PRIMARILY ACCOUNTS FOR 25 HOURS PER WEEK FOR FACILITY CUSTODIAN WAGES AND BENEFITS, APPROXIMATELY 30-35 HRS/WEEK ON AVERAGE FOR ONE PUBLIC WORKS STAFF TIME (FACILITY MAINTENANCE EXPENSE), AND UTILITIES TO THE PUBLIC SAFETY COMPLEX.

FULL-TIME EQUIVALENCY STAFFING

| Position Titles: | 2014 | 2015 | 2016 | 2017 |
|------------------|------|------|------|------|
| Custodian | 0.6 | 0.6 | 0.6 | 0.6 |
| Total | 0.6 | 0.6 | 0.6 | 0.6 |

Public Safety Building



GARAGE DEPARTMENT
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO. | DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 DEPT. |
|--------------------------------------|----------------------------------|---------------------|-----------------------|----------------------|--------------------|
| 01.14.00.5001 | WAGES & SALARIES EXP. | 135,895 | 121,400 | 122,300 | 123,500 |
| 01.14.00.5005 | OVERTIME | 3,412 | 7,500 | 4,000 | 7,500 |
| 01.14.00.5201 | BENEFITS | 175,323 | 101,440 | 95,000 | 104,830 |
| 01.14.00.5301 | TRAINING & TRAVEL EXP. | 729 | 6,000 | - | 6,000 |
| 01.14.00.5605 | UTILITIES EXPENSE | 19,607 | 22,000 | 22,390 | 23,500 |
| 01.14.00.5610 | HEATING OIL EXPENSE | 3,472 | 5,000 | 2,500 | 5,000 |
| 01.14.00.5620 | GAS & LUBE OIL EXPENSE | 68,182 | 95,000 | 55,000 | 85,000 |
| 01.14.00.5810 | MATERIALS & SUPPLIES | 135,952 | 125,000 | 125,560 | 155,000 |
| 01.14.00.5825 | EXPENDABLE TOOLS | 2,211 | 2,500 | 3,000 | 3,000 |
| 01.14.00.6205 | INSURANCE | - | 1,740 | 1,740 | 1,750 |
| | TOTAL GARAGE EXPENDITURES | 544,783 | 487,580 | 431,490 | 515,080 |
| | CHARGED TO OTHER DEPTS. | (539,304) | (487,580) | (431,490) | (515,080) |
| | TOTAL GARAGE EXPENDITUES | 5,479 | - | - | - |
| GARAGE CHARGES TO OTHER DEPT. | | | | | |
| | FIRE DEPARTMENT | 55,740 | 50,581 | 33,689 | 38,390 |
| | PARKS & RECREATION | 7,770 | 7,036 | 7,770 | 10,237 |
| | PORT | 17,840 | 17,840 | 21,840 | 30,712 |
| | SEWER | 26,960 | 24,454 | 21,641 | 25,593 |
| | POLICE | 52,950 | 48,071 | 48,071 | 61,423 |
| | CORRECTIONS | 2,550 | 2,313 | 2,047 | 2,559 |
| | STREETS | 220,150 | 203,265 | 173,605 | 203,954 |
| | HOSPITAL | 10,896 | 8,212 | 7,268 | 10,237 |
| | SANITATION | 30,140 | 54,701 | 48,408 | 56,305 |
| | LIGHT & POWER DISTRIBUTION | 43,950 | 39,882 | 35,294 | 35,830 |
| | WATER | 39,670 | 35,998 | 31,857 | 35,830 |
| | TOTALS | 508,616 | 492,030 | 431,490 | 511,070 |

DESCRIPTIVE DETAIL & CHANGES FROM PRIOR YEARS

THIS BUDGET PRIMARILY ACCOUNTS FOR TWO FULL-TIME MECHANICS TO SERVICE ALL BOROUGH VEHICLES AND EQUIPMENT.

IN FY 2015 THE 1/2-TIME MECHANIC (90% OF WHOSE TIME WAS TYPICALLY ALLOCATED TO THE FIRE DEPT.) RESIGNED AND WAS NOT RE-HIRED.

MATERIALS INCREASE ARE PRIMARILY FOR STEEL STOCK REPLISHMENT TO MEET THE NEEDS OF AGING VEHICLES.

TRAVEL & TRAINING EXPENSE INCREASE IS DUE TO CERTIFICATION REQUIREMENTS RELATED TO TURNOVER.

FULL-TIME EQUIVALENCY STAFFING

| Position Titles: | 2014 | 2015 | 2016 | 2017 |
|------------------|------|------|------|------|
| Lead Mechanic | 1.0 | 1.0 | 1.0 | 1.0 |
| Mechanic | 1.5 | 1.5 | 1.0 | 1.0 |
| Total | 2.5 | 2.5 | 2.0 | 2.0 |

NOTES ON VEHICLES:

GREATER THAN 20 YEARS OLD; REPLACEMENT REQUESTED, SEE FUND 18
ONE TRUCK IS NEW, ANOTHER IN NEED OF SIGNIFICANT REPAIR/MAINT.
SIGNIFICANT EQUIP. ADDITIONS IN RECENT YEARS, MOST IN GOOD CONDITION.
VEHICLES IN GOOD CONDITION
MOST OF FLEET IS AGING; REPLACEMENTS REQUESTED (SEE FUND 18)
N/A
AGE AND CONDITION VARIES
N/A
GARBAGE TRUCKS INCREASINGLY SHOWING WEAR DUE TO REGULAR USE
CONDITION AND AGE OF VEHICLES VARIES
FAIRLY NEW AND GOOD CONDITION

PUBLIC WORKS
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO. | DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 DEPT. |
|------------------------------|--------------------------|---------------------|-----------------------|----------------------|--------------------|
| 01.16.00.5001 | WAGES & SALARIES EXP. | 431,728 | 423,160 | 410,150 | 394,280 |
| 01.16.00.5005 | OVERTIME | 21,884 | 25,000 | 12,500 | 24,000 |
| 01.16.00.5010 | CASUAL LABOR | 15,033 | 7,500 | 1,680 | 7,500 |
| 01.16.00.5201 | BENEFITS | 409,101 | 313,160 | 313,160 | 309,930 |
| 01.16.00.5301 | TRAINING & TRAVEL EXP. | 9,461 | 6,000 | 7,900 | 8,000 |
| 01.16.00.5601 | TELEPHONE EXPENSE | 9,094 | 7,000 | 8,500 | 8,480 |
| 01.16.00.5810 | MATERIALS & SUPPLIES | 7,739 | 8,000 | 8,000 | 8,000 |
| 01.16.00.5830 | ENGINEERING SUPPLIES | 5,322 | 2,500 | 10 | 2,500 |
| 01.16.00.5901 | FACILITY MAINT. & REPAIR | 2,772 | 5,000 | 25,730 | 15,000 |
| 01.16.00.6205 | INSURANCE EXPENSE | - | 8,440 | 8,440 | 8,800 |
| TOTAL PUBLIC WORKS | | 912,134 | 805,760 | 796,070 | 786,490 |
| 7105 CHARGES TO OTHER DEPTS. | | (543,729) | (550,000) | (492,440) | (500,000) |
| NET PUBLIC WORKS | | 368,405 | 255,760 | 303,630 | 286,490 |

ACCOUNT DESCRIPTIONS

FULL-TIME EQUIVALENCY STAFFING

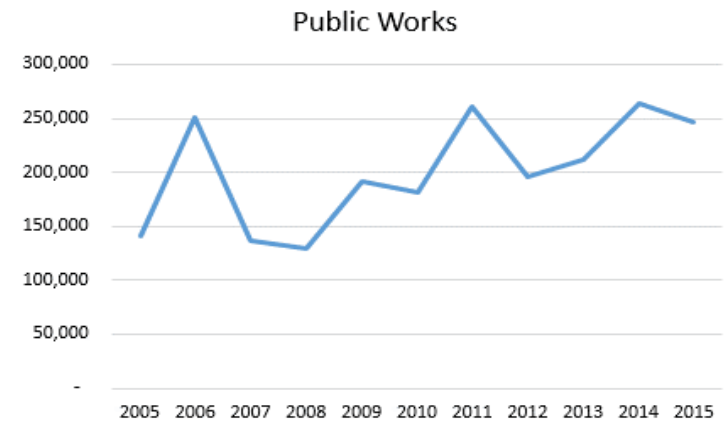
| Position Titles: | 2014 | 2015 | 2016 | 2017 |
|--------------------------------------|------|------|------|------|
| Dir. Public Works & Capital Projects | 1.0 | 1.0 | 1.0 | 1.0 |
| Public Works Foreman | 1.0 | 1.0 | 1.0 | 1.0 |
| Maintenance Specialists | 3.0 | 3.0 | 3.0 | 3.0 |
| Project Manager | 1.0 | 1.0 | 1.0 | 0.0 |
| Administrative Assistant | 0.0 | 0.0 | 0.0 | 0.5 |
| Temporary labor | 0.25 | 0.25 | 0.25 | 0.25 |
| Total | 6.25 | 6.25 | 6.25 | 5.75 |

DESCRIPTIVE DETAILS AND CHANGES FROM PRIOR YEAR(S)

FACILITY MAINTENANCE AND REPAIRS HAVE INCREASED DUE TO ADDITIONAL STAFF TIME ALLOCATED HERE, RELATED PRIMARILY TO WORKER SAFETY ISSUES

PROJECT MANAGER POSITION IS BEING DISCONTINUED AT THIS TIME DUE TO SIGNIFICANT DROP-OFF IN CAPITAL PROJECTS

1/2 TIME ADMINISTRATIVE ASSISTANT IS REQUESTED WHOSE COST WILL BE SHARED WITH ENTERPRISE FUNDS TO ASSIST IN DAY TO DAY ADMINISTRATIVE TASKS



STREETS DEPARTMENT
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO. | DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 DEPT. | ACCOUNT DESCRIPTIONS |
|--|---|---------------------|-----------------------|----------------------|--------------------|--|
| 01.18.00.5640 | UTILITIES (STREET LIGHTS) | 20,189 | 19,000 | 22,600 | 23,000 | Electricity for street lights |
| 01.18.00.5645 | UTILITY EXP. ROCK QUARRY | 1,491 | 1,200 | 2,850 | 2,000 | Electricity for rock crusher |
| 01.18.00.5705 | EQUIPMENT RENTAL | - | 1,000 | - | 1,000 | Equipment rental (e.g. dump trucks) for snow removal |
| 01.18.00.5810 | MATERIALS & SUPPLIES | 8,698 | 8,000 | 10,000 | 10,000 | Signs, barricades, coveralls, street safety, small tools, etc. |
| 01.18.00.5835 | STREET LIGHTS FIXTURES | 13,439 | 4,500 | 3,850 | 7,600 | Street light fixtures (replacements); see note |
| 01.18.00.5850 | CULVERT PURCHASE EXP. | 2,000 | 2,000 | - | 2,000 | Culverts for drainage issues as arising and/or sale to public |
| 01.18.00.5905 | EQUIPMENT REPAIR & MAINT | 220,150 | 203,265 | 203,265 | 203,954 | Garage charges for tires, fuel, parts, labor for street maintenance vehicles |
| 01.18.00.5925 | CRUSHING / MAINTENANCE | 6,500 | 15,000 | 34,000 | - | Labor, fuel and parts to operate crusher |
| 01.18.00.5930 | STREET REPAIR & MAINT. MATERIALS | 53,270 | 50,000 | 30,000 | 50,000 | Materials to maintain streets |
| 01.18.00.5935 | SANDING & SNOW REMOVAL MATERIALS | 14,278 | 25,000 | 25,000 | 25,000 | Sanding and snow removal expenses (not labor) |
| 01.18.00.7110 | STREET MAINTENANCE LABOR (PUBLIC WORKS) | 195,693 | 165,000 | 130,000 | 160,000 | Public Works labor charged based on actual hours worked on streets |
| TOTAL STREET DEPT. EXPENDITURES | | 535,708 | 493,965 | 461,565 | 484,554 | |



OTHER DETAIL AND CHANGES FROM PRIOR YEAR(S)

This budget provides for materials and labor to maintain existing street infrastructure.

Major street paving projects are budgeted in the sales tax fund.
 4% of sales tax revenue is reserved for this purpose.

Significant rock crushing was done in FY 2016, outlays for which were shared with utility enterprise funds that will utilize it over time.

LIBRARY DEPARTMENT
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO. | DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 DEPT. |
|-----------------------------------|----------------------------|---------------------|-----------------------|----------------------|--------------------|
| 01.20.00.5001 | WAGES & SALARIES EXP. | 130,841 | 116,720 | 116,750 | 114,950 |
| 01.20.00.5201 | BENEFITS | 138,414 | 95,140 | 80,290 | 95,310 |
| 01.20.00.5301 | TRAVEL & TRAINING EXPENSE | 1,394 | 2,500 | 1,230 | 2,000 |
| 01.20.00.5601 | TELEPHONE EXPENSE | 859 | 1,100 | 1,230 | 2,000 |
| 01.20.00.5605 | UTILITIES EXPENSE | 8,804 | 8,000 | 8,370 | 8,000 |
| 01.20.00.5660 | INTERNET ACCESS EXPENSE | 240 | 2,500 | 160 | 2,500 |
| 01.20.00.5801 | POSTAGE EXPENSE | 986 | 2,000 | 1,500 | 2,000 |
| 01.20.00.5805 | CUSTODIAL SUPPLIES EXPENSE | 992 | 1,500 | 650 | 1,500 |
| 01.20.00.5810 | MATERIALS & SUPPLIES EXP | 4,137 | 5,000 | 5,700 | 5,000 |
| 01.20.00.5840 | BOOKS/SUBS/DUES EXP. | 18,828 | 20,000 | 14,500 | 20,000 |
| 01.20.00.5842 | STATE OPERATING GRANT | 5,812 | 6,600 | 7,000 | 6,700 |
| 01.20.00.5845 | CONTINUING EDUCATION GRT | 1,305 | - | 1,000 | 1,000 |
| 01.20.00.5846 | STATE EARLY LIT GRANT | 523 | - | - | - |
| 01.20.00.5852 | IMLS COMPUTER/DVD GRT | 6,000 | 6,000 | 5,500 | - |
| 01.20.00.5901 | BUILDING REPAIR & MAINT. | 4,805 | 5,000 | 6,880 | 8,000 |
| 01.20.00.5905 | EQUIPMENT REPAIR & MAINT. | 1,850 | 5,000 | 2,300 | 8,000 |
| 01.20.00.6205 | INSURANCE EXPENSE | - | 2,860 | 2,860 | 3,000 |
| 01.20.00.6500 | FIXED ASSETS | 1,450 | 3,500 | 3,500 | - |
| TOTAL LIBRARY EXPENDITURES | | 327,240 | 283,420 | 259,420 | 279,960 |

GRANTS:

| | | | | |
|----------------------------|-------|-------|--------|-------|
| STATE OPERATING GRANT | 6,650 | 6,600 | 6,700 | 6,700 |
| CONTINUING EDUCATION GRANT | - | - | 1,000 | |
| IMLS GRANTS | | | 7,000 | |
| SUMMER READING PROGRAM | | | 4,000 | |
| E-RATE (internet subsidy) | - | - | 11,503 | - |
| | 6,650 | 6,600 | 30,203 | 6,700 |

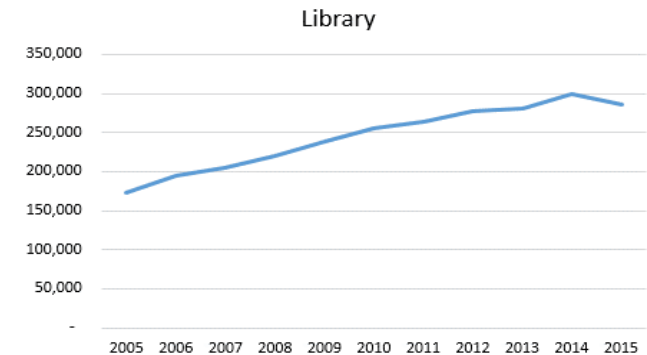
DESCRIPTIVE DETAILS & CHANGES FROM PRIOR YEARS

Librarian & 2 Assistants (21 & 30 hrs/wk); custodian, extra help, vacation
FICA/SBS, PERS, health insurance, worker's compensation, unemployment
Alaska Library Conference & Director's Meetings
Phone, long-distance, fax. E-Rate pays 80% of this expense, but this is going away.
Water, sewer, garbage and electricity for the Library Building
E-Rate has been paying 80%, but this will decrease if OWL grant funding is cut.
Mailing borrowed materials from other libraries and other postage needs.
Cleaning supplies, restroom products, janitorial equipment, etc.
Office products, computer paper, book covers and repairs, etc.
Books, subscriptions, dues, newspapers, magazines, DVDs.
State grant for library expenditures normally for books, subscriptions and equipment.
Continuing education grants as available for miscellaneous workshops/training/etc.

Institute of Museums and Libraries grant for computers and furnishings
Labor and materials for Library Building maintenance
Service, maintenance & repair of computers, automation, & related equipment
Borough general insurance expense allocable to library
Fixed assets - Server required for library automation - \$4,500 covered by IMLS

FULL-TIME EQUIVALENCY STAFFING

| Position Titles: | 2014 | 2015 | 2016 | 2017 |
|--------------------|------|------|------|------|
| Library Director | 1.0 | 1.0 | 1.0 | 1.0 |
| Library Assistants | 1.25 | 1.25 | 1.25 | 1.25 |
| Custodian | 0.25 | 0.25 | 0.25 | 0.25 |

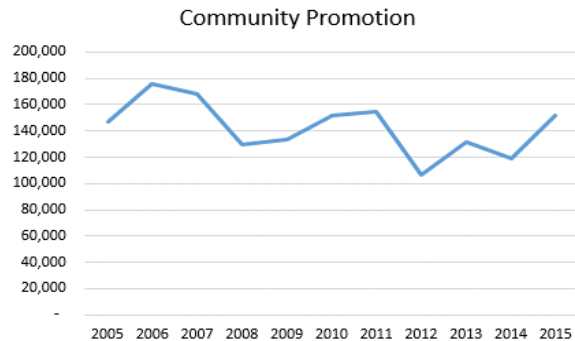


COMMUNITY PROMOTION
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO | DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 DEPT. |
|--------------------------------------|-----------------------------|---------------------|-----------------------|----------------------|--------------------|
| 01.24.00.5325 | STATE LOBBYING EXPENSE | - | 5,000 | - | 5,000 |
| 01.24.00.5330 | FEDERAL LOBBYING EXPENSE | 31,200 | 31,200 | 31,200 | 31,200 |
| 01.24.00.5540 | STATE LOBBYIST EXPENSE | 24,500 | 36,000 | 36,000 | 36,000 |
| 01.24.00.5625 | CONTRIBUTION TO KSTK | 9,200 | 8,500 | 8,500 | 8,500 |
| 01.24.00.5627 | CONTRIBUTION TO HEALTH FAIR | 3,000 | 3,000 | 3,000 | - |
| 01.24.00.5630 | U.S. CUSTOMS UTILITIES EXP | 948 | - | - | - |
| 01.24.00.5840 | BOOKS/SUBSCRIPTIONS, DUES | 6,232 | 6,500 | 6,075 | 5,000 |
| 01.24.00.6601 | COMMUNITY PROMOTION EXP | 29,421 | 10,000 | 10,000 | 10,000 |
| 01.24.00.6602 | EMPLOYEE APPRECIATION | 4,608 | - | - | - |
| 01.24.00.6615 | SENIOR CITIZEN PROGRAM | 13,945 | 15,000 | 11,150 | 15,500 |
| 01.24.00.6635 | CONTRIBUTION TO CHAMBER | 25,000 | 23,000 | 23,000 | 23,000 |
| 01.24.00.6640 | CONTRIBUTION TO FIREWORKS | 4,000 | 4,000 | 4,000 | 4,000 |
| TOTAL COMMUNITY PROMOTION EXP | | 152,054 | 142,200 | 132,925 | 138,200 |

DETAIL

Lobbying expense for Assembly and other Borough staff
Washington DC lobbyist hired to lobby on issues affecting the Borough
State lobbyist hired in 2014 to lobby at state level on issues affecting Borough
Annual cash contribution to KSTK - used to help cover utility expenses at station
Annual cash contribution of \$3,000 for the health fair
Federal agreement for customs officer for cruise ships, Stikine River, etc.
Borough dues for Southeast Conference, Alaska Municipal League, and various others
Variety of community promotion expenses and items
Expenses related to employee recognition/appreciation
In-kind contribution for fuel, tires and other shop expenses, meals, activities, etc.
Funding contingent on seeing July 4, derby funds and operating budgets.
Annual contribution to fire department for July 4th fireworks show

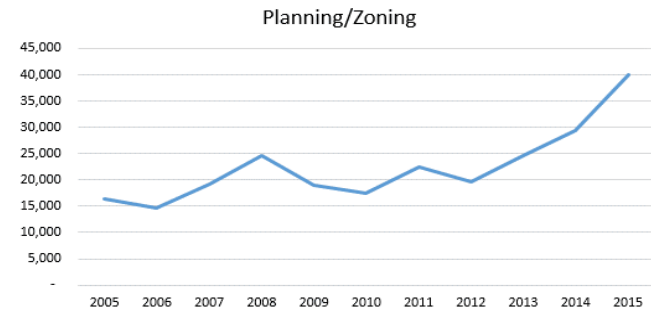


PLANNING & ZONING
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO. | DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 DEPT. |
|-----------------------------------|---------------------------------|---------------------|-----------------------|----------------------|--------------------|
| 01.26.00.5301 | TRAINING & TRAVEL EXP. | 7,758 | 2,500 | 1,405 | 1,500 |
| 01.26.00.5810 | MATERIALS & SUPPLIES EXP. | | - | 43 | 100 |
| 01.26.00.6005 | PUBLICATIONS EXPENSE | 854 | 1,000 | 1,470 | 1,500 |
| 01.26.00.6120 | SURVEY COSTS | 5,379 | 5,000 | - | 10,000 |
| 01.26.00.6130 | MAPPING UPGRADE EXPENSE | 9,834 | 10,000 | 8,500 | 6,000 |
| 01.26.00.7105 | CHARGES FROM ADMIN (ECON. DIR.) | - | - | - | 38,980 |
| 01.26.00.7110 | CHARGES FROM FINANCE | 16,180 | 20,851 | 20,851 | 16,360 |
| TOTAL P&Z EXPENDITURES | | 40,005 | 39,351 | 32,269 | 74,440 |

DETAIL

Professional seminars for planner; commission to attend training; mapping training
Subscriptions to P&Z publications, maintenance of P&Z maps, other materials
Required notices concerning public hearings and other P&Z notices
Survey work as required for land disposal & issues
Mapping subdivisions, property tax integration, ongoing training
Allocation of Economic Development Director time to P&Z
Charges from primarily finance department for meetings, notices, minutes, etc.

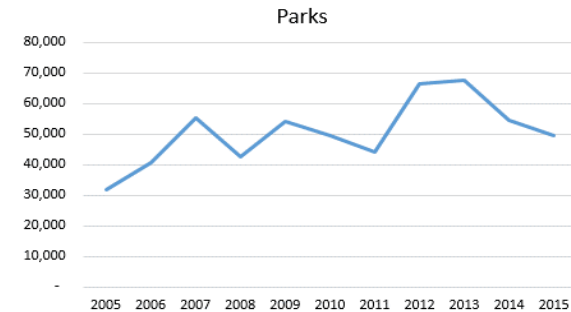


PARKS DEPARTMENT
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO. | DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 DEPT. |
|---------------------------------|--------------------------|---------------------|-----------------------|----------------------|--------------------|
| 01.28.00.5001 | WAGES & SALARIES EXP. | 16,990 | 16,000 | 16,000 | 22,000 |
| 01.28.00.5005 | OVERTIME | 174 | 2,000 | 300 | 2,000 |
| 01.28.00.5201 | BENEFITS | 4,001 | 3,500 | 2,060 | 2,526 |
| 01.28.00.5301 | TRAVEL & TRAINING EXP. | - | 2,918 | 980 | 1,000 |
| 01.28.00.5605 | UTILITIES EXPENSE | 10,789 | 10,000 | 8,500 | 10,000 |
| 01.28.00.5810 | MATERIALS AND SUPPLIES | 2,521 | 10,000 | 7,750 | 10,000 |
| 01.28.00.5901 | FACILITY MAINTENANCE | 1,396 | 3,000 | 260 | 5,000 |
| 01.28.00.5920 | GARAGE CHARGES | 7,770 | 7,770 | 7,770 | 10,237 |
| 01.28.00.6005 | PUBLICATIONS EXP. | 322 | 500 | 500 | 500 |
| 01.28.00.6205 | INSURANCE EXPENSE | - | 630 | 630 | 630 |
| 01.28.00.6500 | FIXED ASSETS | 440 | - | - | - |
| 01.28.00.7110 | CHARGES FROM OTHER DEPT. | 4,242 | 6,000 | 206 | 6,000 |
| TOTAL PARKS EXPENDITURES | | 48,645 | 62,318 | 44,956 | 69,893 |

DESCRIPTIVE DETAILS & CHANGES FROM PRIOR YEARS

Parks seasonal wages (excludes cemetery)
Occasional overtime for special projects
Worker's compensation, FICA, Medicare, unemployment
Share of cost of P&R Director travel, trainings, meetings
Electricity, water, sewer, garbage for parks
Equipment parts/supplies, paint, tools, signs, restrooms supplies, etc.
Repairs for parks, trails, shelters, ballfields
Gas, tires, parts, labor, etc. to maintain parks vehicles and equipment
RV magazine advertisements, newspaper publications, notices, etc.
Department's allocation of property, liability, & other insurance
See Capital Fund for Parks & Recreation fixed asset purchases
Charges from Public Works by time spent for parks related work



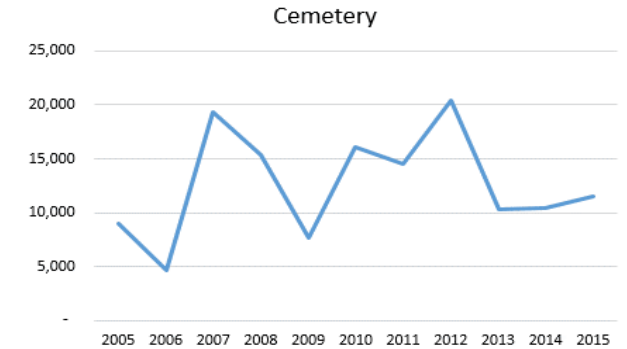
CEMETERY DEPARTMENT
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO. | DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 DEPT. |
|------------------------------------|------------------------------|---------------------|-----------------------|----------------------|--------------------|
| 01.30.00.5810 | MATERIALS & SUPPLIES EXP. | 1,024 | 1,800 | 1,650 | 2,000 |
| 01.30.00.7110 | PUBLIC WORKS LABOR (BURIALS) | 10,424 | 10,000 | 3,500 | 10,000 |
| TOTAL CEMETERY EXPENDITURES | | 11,448 | 11,800 | 5,150 | 12,000 |

DESCRIPTION

Cemetery portion of supplies purchased by parks used for cemetery

Public Works charges for burians and other cemetery maintenance



TRANSFERS TO OTHER DEPARTMENTS
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO. | DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 REQUEST |
|---------------|-------------------------------------|---------------------|-----------------------|----------------------|----------------------|
| 01.34.00.7001 | SCHOOL/OPERATIONS | 17,800 | - | - | - |
| 01.34.00.7016 | DEBT SERVICE FUND | 154,298 | 160,829 | 160,829 | 140,222 |
| 01.34.00.7018 | CAPITAL FUND | 450,262 | 447,200 | 232,000 | 400,450 |
| 01.34.00.7019 | MISC. GRANTS FUND | 9,489 | 9,370 | 9,370 | - |
| 01.34.00.7021 | MUSEUM OPERATIONS FUND | 169,980 | 105,500 | 105,500 | 63,728 |
| 01.34.00.7024 | POOL/OPERATIONS | 270,281 | 257,550 | 253,800 | 259,000 |
| 01.34.00.7047 | RECREATION FUND | 109,890 | 139,330 | 123,000 | 128,780 |
| | TOTAL TRANSFERS TO OTHER FDS | 1,182,000 | 1,119,779 | 884,499 | 992,180 |

DESCRIPTIVE DETAIL/NOTES

See Sales Tax Fund for contribution to Wrangell Public Schools

General Fund transfer to debt service fund for 2000, 2002, 2005 and 2010 school bonds.

General Fund transfer for capital projects/purchases not funded by grants

State of Alaska has discontinued funding for Youth Court

General Fund support to Nolan Center to cover loss from operations

Pool operations support determined after all revenues are applied

Recreation fund support covering annual deficit (after revenues are applied)

General Fund Capital Projects and Priorities

2016-2017 Fiscal Year

City and Borough of Wrangell

| | Dept. Request | Manager Recommendation | Description/Explanation |
|--|------------------|---------------------------|--|
| 18-01-00-6801 - City Hall (Finance) | | | |
| AccuFund software implementation & training | 52,450 | 52,450 | |
| Data conversion from FundWare | 1,950 | 1,950 | |
| ComputerWorks NFP staff travel costs | 12,250 | 12,250 | |
| | 66,650 | 66,650 | Per ComputerWorks NFP Solutions estimate |
| 18-01-00-6806 - Fire Department | | | |
| Fire Truck | 300,000 | - | To replace existing |
| 18-01-00-6811 - Police Department Equipment | | | |
| Two (2) police cruisers @ \$40,000 each | 80,000 | - | To replace existing vehicles |
| Parks & Rec 18-01-00-6500 | | | |
| Shoemaker Bay Flap Grant Match | 90,000 | - | |
| Addressable Fire Alarm Systems for Comm. Ctr. | 84,000 | - | |
| Electrical Service and Distribution Costs | 24,000 | - | |
| Pneumatic Temperature Controls for Pool | 18,000 | 18,000 | |
| Phase II flat roof replacement | 15,000 | 15,000 | |
| Community Center Communications Upgrade | 49,000 | - | |
| Treadmills (2), elliptical (1), Bike machine (1) | 5,500 | 5,500 | Replacement cardio equipment for recreation center |
| Phase I locker replacement | 18,000 | - | |
| | 303,500 | 38,500 | |
| Public Safety Building 18-01-00-6809 | | | |
| Fire alarm addressable system replacement | 30,000 | 30,000 | Obsolete, Code compliance, Fire Marhsall requirement |
| Mechanical heat piping replacement | 25,000 | 25,000 | |
| EPDM roof replacement | 70,000 | 70,000 | Could be phased per three areas |
| Siding replacement | 60,000 | 60,000 | Could be phased per two walls |
| Courtroom Carpet Replacement (contract req) | 25,000 | 25,000 | |
| Parking lot light pole/fixture replacement - | 25,000 | - | Obsolete |
| Total Public Safety Builing Capital | 235,000 | 210,000 | |
| Garage 18-01-00-6825 | | | |
| Asbestos encapsulation | 12,000 | 12,000 | |
| Top loading tire machine replacement | 10,000 | 10,000 | Machine, accessories, electrical connection |
| Garage Service Yard Access Control Gate | 5,000 | 5,000 | |
| Mechanics' Service Truck | 60,000 | - | |
| Total Garage Capital | 87,000 | 27,000 | |
| Dept. | | Manager | |

| Public Works 18-01-00-6465 | Request | Recommendation | |
|---|----------------|-----------------------|---|
| Salt Spreader | 3,500 | 3,500 | Replacement unit |
| 2" Electric Pump | 800 | 800 | Backup pump for main unit, water/sewer trench dewatering |
| Mission St. Drainage Improvements | 20,000 | 20,000 | Design around adjacent water and sewer lines, curb/gutter |
| Cow Alley Angerman's Retaining Wall | 15,000 | 15,000 | Retaining wall needed to stabilize |
| McKinnon - Mt. Dewey Stairway Repair | 5,000 | 5,000 | Replace railings, repair footings |
| Plumbing Renovations for Tanker | 3,000 | 3,000 | |
| Snow Plow | 11,000 | 11,000 | Replacement unit |
| 10-Yard Dump Truck | 55,000 | - | \$165k shared equally between Sewer, Water, P.W. |
| Phase II Vehicle/Equipment Storage Building | 100,000 | - | MSC Yard's Building Relocation |
| Hydraulic Breakout Hammer for CAT Excavator | 4,000 | - | \$12k shared equally between Sewer, Water, P.W. |
| Total Public Works Capital | 217,300 | 58,300 | |

| Street Paving 22-01-00-6920 | Request | Recommendation | Description/Explanation |
|---|----------------|-----------------------|--|
| Asphalt Patching, 3rd Ave, Sunset Blvd., Cedar Cir. | 200,000 | 200,000 | From Sales Tax Fund Reserves |
| Senior Center Building 01-24-00-6615 | | | |
| Hot water tank replacement | 500 | 500 | |
| Connect sump pump to storm drain | 4,000 | 4,000 | |
| Total Senior Center Building Capital | 4,500 | 4,500 | From Community Promotion Budget, 01-24-00-6615 |

City and Borough of Wrangell

| | Dept. Request | Manager Recommendation |
|---|------------------|---------------------------|
| Sewer 20-01-00-6500 | | |
| New SCADA Computer with software | 2,000 | 2,000 |
| Repairs to Lift Station 8 | 35,000 | 25,000 |
| Repairs to sewer belly in Evergreen Roadway | 5,000 | 5,000 |
| Vehicle-mounted Crane/Winch | 10,000 | 10,000 |
| Road Barricades | 1,100 | 1,100 |
| Node 6, Submersible 4" Backup Pump, | 28,000 | 28,000 |
| Node 4, Submersible 4" Backup Pump, | 12,000 | 12,000 |
| Sewer main extension, Bay Company Alley | 50,000 | - |
| Hydraulic Hammer for CAT Excavator | 4,000 | - |
| 10-Yard Dump Truck | 55,000 | - |
| Water/Sewer Service Truck | 25,000 | - |
| Sewer Station Vac Truck, Used | 85,000 | - |
| Total Sewer Capital | 312,100 | 83,100 |

Required prior to commencement of DOT asphalt project
 For new/heavier sewer pumps installed in Node 4 & 6
 Total \$2100, cost shared equally as shown with Water
 Flygt, 34HP, Explosion Proof, Not included in Sewer Pump project
 Flygt, 11HP, Explosion Proof, Not included in Sewer Pump project
 To service MSC, Requested by Superior Marine
 Total \$12,000, cost shared equally as shown with Streets and Water
 Total \$165,000, cost shared equally as shown with Streets and Water
 Total \$60,000, cost shared equally as shown with Water
 Replacement of 1997 vehicle

| | | |
|---|----------------|---------------|
| Sanitation 34-01-00-6500 | | |
| Garbage Truck Arms for Round Dumpsters | 8,000 | 8,000 |
| Camera/Surveillance System | 2,000 | 2,000 |
| Excavator | 220,000 | - |
| Closed Landfill Signs | 1,500 | - |
| Scrap Tire Disposal, 20' container | 5,000 | 5,000 |
| Scrap Metal Disposal | 50,000 | - |
| CAT 236D Bobcat with forks to Replace Excavator | 53,000 | - |
| Gate to Restrict Access at Landfill Perimeter Roadway | 2,500 | 2,500 |
| Total Sanitation Capital | 342,000 | 17,500 |

| Port & Harbors | Request | Recommendation | Description/Explanation |
|-----------------------------------|----------------|----------------|---|
| Port & Barge Ramp Concrete Paving | 125,000 | 125,000 | \$100k approved in FY 16 is being reappropriated |
| Barge Beach Winch | 30,000 | 30,000 | Self-contained hydraulic unit for barge safety line |
| Mooring/turning Dolphin Repairs | 20,000 | 20,000 | |
| Fire Extinguisher Replacements | 10,000 | 10,000 | |
| Rock work for City Dock area | 40,000 | 40,000 | |
| | 225,000 | 225,000 | |

| Light & Power | Request | Recommendation | Description/Explanation |
|--|----------------|----------------|--|
| SEAPA-Wrangell Substation Project (Distribution) | 80,950 | 80,950 | SEAPA is reimbursing 50% of the cost of this project |
| Church Street Rebuild Project (Distribution) | 58,240 | 58,240 | |
| SCADA Computer Repair (Generation) | 10,000 | 10,000 | SCADA computer hacked, requires repair and maintenance |
| | 149,190 | 149,190 | |

| Water 72-01-00-6500 | | Request | Recommendation | Description/Explanation |
|-------------------------------------|---|----------------|-----------------------|---|
| 1 | Sand Filter Ventilation | 30,000 | 30,000 | |
| 2 | Sand Filter Cleaning Equipment | 10,000 | 10,000 | Repair to PD's ATV; Purchase WTP ATV |
| 3 | MAX Truck motorized wheelbarrow | 3,500 | 3,500 | For sand moving |
| 4 | McElroy Sidewinder HDPE Tapping Machine | 11,000 | 11,000 | With MSA 120V & Scanner |
| 5 | HDPE water main tie-in Evergreen Roadway | 40,000 | 40,000 | DOT requirement for future replacement at Spring, Grave, 4th and 5th Aves |
| 6 | 75kVA Power Conditioner/Protection | 32,000 | 30,000 | For Ozone Generators |
| 7 | Ozone Generator Replacement, Phase II | 200,000 | - | |
| 8 | Ozone Concentration Control unit | 3,500 | - | |
| 9 | Reconfigure Bypass Line valve cluster | 20,000 | - | |
| 10 | HDPE water main extension, Bay Company Alley | 45,000 | - | To service MSC, equested by Superior Marine |
| 11 | Road Barricades | 1,100 | 1,100 | Total \$2,100, cost shared equally as shown with Sewer |
| 12 | Backup Reactors for Generator Reactor Block | 4,000 | 4,000 | Two (2) at \$2,000 each |
| 13 | Backup SEPT Transformer | 15,000 | 15,000 | For Ozone Generator |
| 14 | Turbidimeter Replacement | 3,000 | 3,000 | |
| 15 | Colorimeter Replacement | 1,400 | 1,400 | |
| 16 | pH Meter Controller Replacement | 2,000 | 2,000 | |
| 17 | Water/Sewer Service Truck, replaces 1997 vehicle | 25,000 | - | Total \$165,000, cost shared equally as shown with Streets and Sewer |
| 18 | 10-Yard Dump Truck | 55,000 | - | Total \$60,000, cost shared equally as shown with Sewer |
| 19 | Hydraulic Breakout Hammer for CAT 303.5 Excavator | 4,000 | - | Total \$12,000, cost shared equally as shown with Streets and Sewer |
| Total Water Capital Projects | | 505,500 | 151,000 | |

| Total Capital Requested & Recommended: | Request | Recommendation |
|---|------------------|-----------------------|
| General Fund | 1,493,950 | 400,450 |
| Streets (Sales Tax Fund) | 200,000 | 200,000 |
| Sewer | 312,100 | 83,100 |
| Sanitation | 342,000 | 17,500 |
| Water | 505,500 | 151,000 |
| Light & Power | 149,190 | 149,190 |
| Port & Harbors | 225,000 | 225,000 |
| Total | 3,227,740 | 1,226,240 |

CAPITAL FUND
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO. | DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 REQUEST |
|--|--------------------------------------|---------------------|-----------------------|----------------------|----------------------|
| TRANSFERS AND REVENUES - 18.00.00 | | | | | |
| 18.00.00.4260 | 4260 6-MILE MILL PLAN GRANT | - | 90,000 | 10,000 | 80,000 |
| 18.00.00.4365 | 4365 DCCED WATERFRONT EXP. | 73,592 | - | - | - |
| 18.00.00.4395 | 4395 USFS BIRDFEST GRT REV. | 8,279 | - | - | - |
| 18.00.00.4440 | 4440 HUD GRANT FOR COMM. CTR | 67,671 | 118,000 | 118,000 | - |
| 18.00.00.4690 | 4690 POOL CONDITION ASSESSMENT GRT | 35,000 | - | - | - |
| 18.00.00.4810 | 4810 INSTITUTE DEVELOPMENT GRANT | - | 100,000 | 50,000 | 50,000 |
| 18.00.00.XXXX | DHS 911 GRANT | - | - | - | 325,000 |
| 18.00.00.XXXX | USDA POLICE CAR GRANT | - | 30,000 | - | - |
| 18.00.00.4901 | 4901 TRANSFER FROM GENERAL FUND | 450,262 | 447,200 | 232,000 | 400,450 |
| TOTAL REV., TRANSFERS, & BAL | | 634,804 | 785,200 | 410,000 | 855,450 |
| APPROPRIATIONS - 18.01.00 | | | | | |
| 18.01.00.6260 | 6260 6-MILE MILL PLAN GRANT EXPENSE | - | 90,000 | 10,000 | 80,000 |
| 18.01.00.6365 | 6365 WATERFRONT GRT. EXP. | 75,298 | - | - | - |
| 18.01.00.6395 | 6395 USFS BIRDFEST GRT EXP | 8,281 | - | - | - |
| 18.01.00.6405 | 6405 REIMBURSABLE COURT IMPROVEMENTS | 42,108 | 325,000 | - | - |
| 18.01.00.6440 | 6440 HUD COMMUNITY CENTER | 67,671 | 118,000 | 118,000 | - |
| 18.01.00.XXXX | DHS 911 GRANT | - | - | - | 325,000 |
| 18.01.00.6465 | 6465 PUBLIC WORKS CAPITAL | 332,484 | 79,200 | 79,200 | 58,300 |
| 18.01.00.6500 | 6500 PARKS & RECREATION FIXED ASSETS | 43,975 | 33,000 | 33,000 | 38,500 |
| 18.01.00.6690 | 6690 POOL CONDITION GRANT EXPENSE | 36,955 | - | - | - |
| 18.01.00.6801 | 6801 CITY HALL EQUIPMENT/BLDG | 7,355 | - | 49,800 | 66,650 |
| 18.01.00.6803 | 6803 FIRE DEPT. EQUIP./OTHER | 9,300 | - | 5,000 | - |
| 18.01.00.6809 | 6809 PUBLIC SAFETY BUILDING | - | - | 75,000 | 210,000 |
| 18.01.00.6811 | 6811 POLICE EQUIPMENT/OTHER | 50 | 40,000 | - | - |
| 18.01.00.6810 | 6810 INSTITUTE DEVELOPMENT EXPENSES | - | 100,000 | 50,000 | 50,000 |
| 18.01.00.6825 | GARAGE FIXED ASSETS | - | - | - | 27,000 |
| 18.01.00.6830 | 6830 IMPOUND LOT DEVELOPMENT | 11,167 | - | - | - |
| TOTAL CAPITAL EXPENDITURES | | 634,644 | 785,200 | 410,000 | 855,450 |
| FUND BALANCE | | | | | |
| | | 160 | - | - | - |
| TOTAL FUND BALANCE & EXP. | | 634,804 | 785,200 | 410,000 | 855,450 |

DESCRIPTIVE DETAIL

STATE DCCED GRANT TO EVALUATE MILL SITE ACQUISITION FEASIBILITY
 COMPLETED STATE DCCED GRANT TO DEVELOP WATERFRONT MASTER PLAN
 USFS DISCONTINUED FUNDING FOR BIRDFEST STARTING IN FY 16
 HOUSING/URBAN DEVELOPMENT GRANT TO REHABILITATE COMMUNITY CENTER
 COMPLETED STATE DCCED GRANT TO ASSESS POOL & RECREATION FACILITIES
 STATE DCCED GRANT TO FORMULATE INSTITUTE PROPERTY DEVELOPMENT PLAN
 HOMELAND SECURITY GRANT TO REPLACE 911 DISPATCH SYSTEM
 RURAL DEVELOPMENT GRANT, PROPOSED IN FY 16 BUT NOT APPROVED BY USDA
 TO FUND CAPITAL PROJECTS NOT PAID BY GRANTS

NOTES

Expenditures to develop old mill site - 100% DCCED reimbursed
 Expenditures to plan Wrangell waterfront - 100% DCCED reimbursed
 Stikine Birding Festival expenses - 100% USDA/USFS reimbursed
 Court renovations to be repaid by state over 20-year lease
 Asbestos abatement at Community Center - 100% HUD reimbursed
 DHS grant to replace/upgrade 911 dispatch system
 Public Works & Streets capital equipment
 Parks & recreation capital purchases, replacements and improvements
 Project started and completed within FY 15 - 100% DCCED reimbursed.
 City Hall/Finance Dept. capital - replacement of existing accounting software
 Fire Department capital equipment
 Public Safety Building capital repairs and maintenance
 Police vehicles and equipment
 Institute property development expenses 100% DCCED reimbursed.
 Garagic and mechanics' equipment
 Cost to develop impound lot

YOUTH COURT

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

FUNDS AVAILABLE JULY 1

| | | | | |
|------------------------------|--------------|--------------|--------------|--------------|
| YOUTH COURT DONATIONS | 9,266 | 8,422 | 8,422 | 8,422 |
|------------------------------|--------------|--------------|--------------|--------------|

| | | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 |
|---------------|---------------------------------------|---------------|---------------|---------------|--------------|
| ACCOUNT NO. | DESCRIPTION | ACTUAL | APPROVED | REVISED | APPROVED |
| 19.05.00.4761 | YOUTH COURT DONATIONS | 591 | 500 | 500 | - |
| 19.05.00.4107 | PERS REVENUE | 8,224 | 2,710 | 2,710 | - |
| 19.05.00.4760 | YOUTH COURT GRANT REVENUE | 18,940 | 19,000 | 19,000 | - |
| 19.05.00.4901 | TRANSFER FROM GENERAL FUND | 9,489 | 9,370 | 6,830 | - |
| | TOTAL REVENUES & TRANSFERS | 37,244 | 31,580 | 29,040 | - |
| | TOTAL REVENUE, TRANSF, RESEV. | 46,510 | 40,002 | 37,462 | 8,422 |

| | | | | | |
|---------------|---------------------------|---------------|---------------|---------------|----------|
| 19.05.00.5001 | YOUTH COURT COORD. WAGES | 18,940 | 18,080 | 17,990 | - |
| 19.05.00.5201 | BENEFITS | 13,617 | 8,250 | 5,800 | - |
| 19.05.00.5810 | MATERIALS & SUPPLIES | - | 250 | 250 | - |
| 19.05.00.5301 | TRAVEL AND TRAINING | 5,531 | 5,000 | 5,000 | - |
| | TOTAL EXPENDITURES | 38,088 | 31,580 | 29,040 | - |

JUNE 30TH BALANCES:

| | | | | |
|-------------------------------------|---------------|---------------|---------------|--------------|
| YOUTH COURT - DONATIONS | 8,422 | 8,422 | 8,422 | 8,422 |
| TOTAL EXPEND. & RESERVES | 46,510 | 40,002 | 37,462 | 8,422 |

DESCRIPTIVE DETAIL & NOTES

STATE OF ALASKA IS CEASING FUNDING FOR THE YOUTH COURT. A PLAN WILL BE MADE TO DISCUSS THE APPROPRIATE USE OR RETENTION OF THESE YOUTH COURT DONATION RESERVES, AS WELL AS A POSSIBLE REASSIGNMENT OF HOURS & DUTIES FOR THE YOUTH COURT COORDINATOR.

THE MISCELLANEOUS GRANTS FUND WILL BE UNUSED UNTIL FURTHER NOTICE. GENERAL & SPECIAL REVENUE FUND GRANTS WILL BE TRACKED IN FUND 18 - CAPITAL FUND, AND ENTERPRISE FUND GRANTS WILL BE TRACKED IN THEIR RESPECTIVE BUDGETS.

NOLAN CENTER SUMMARY
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 APPROVED |
|--|-----------------------------|-------------------------------|------------------------------|-------------------------------|
| OPERATING FUNDS AVAILABLE 7/1 | 53,348 | 137,242 | 137,242 | 101,810 |
| REVENUES: | | | | |
| PERS REVENUE FROM STATE | 31,448 | 8,140 | 7,500 | 7,580 |
| MUSEUM | 112,234 | 104,000 | 107,000 | 110,000 |
| CIVIC CENTER | 41,885 | 25,000 | 18,790 | 25,000 |
| TRANS FM TRANS. TAX/MUS. COSNT. | 8,000 | 10,000 | 10,000 | 10,000 |
| TRANSFER FROM GENERAL FUND | 169,980 | 57,000 | 31,184 | 63,728 |
| FRIENDS OF THE MUSEUM DONAT. | 6,000 | 3,000 | 2,313 | 3,000 |
| BARNES MEMORIAL FUND CONTRIB | 59 | - | - | - |
| MUSEUMS AK COMPUTER GRANT | 1,390 | - | - | - |
| NOLAN ENDOWMENT | 100,000 | 100,000 | 100,000 | 100,000 |
| TOTAL REVENUES | 470,996 | 307,140 | 276,787 | 319,308 |
| TOTAL REVENUES & TRANSFERS | 524,344 | 307,140 | 276,787 | 421,118 |
| EXPENDITURES: | | | | |
| MUSEUM EXPENDITURES | 183,628 | 163,506 | 141,937 | 148,139 |
| CIVIC CENTER EXPENDITURES | 198,309 | 191,666 | 170,281 | 171,169 |
| TOTAL EXPENDITURES | 387,102 | 355,171 | 312,219 | 319,307 |
| TOTAL FUNDS AVAILABLE 6/30 | 137,242 | 89,211 | 101,810 | 101,811 |
| TOTAL EXPENDITURES & RESERVES | 524,344 | 444,382 | 414,029 | 421,118 |

**MUSEUM DEPARTMENT
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017**

| ACCOUNT NO. | DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 DEPT. |
|---------------------------------------|------------------------------|---------------------|-----------------------|----------------------|--------------------|
| 21.01.00.4107 | PERS STATE CONTRIBUTION | 2,577 | - | - | - |
| 21.01.00.4310 | MUSEUM ADMISSIONS | 17,790 | 24,000 | 29,000 | 30,000 |
| 21.01.00.4312 | MUSEUM GIFT SHOP | 94,444 | 80,000 | 78,000 | 80,000 |
| 21.01.00.4805 | INTEREST ON BARNES DONATIONS | 59 | - | - | - |
| 21.01.00.4450 | NOLAN ENDOWMENT | 61,366 | - | - | - |
| 21.01.00.4460 | FRIENDS ANNUAL CONTRIB. | 6,000 | 3,000 | 2,313 | 3,000 |
| 21.01.00.4901 | TRANSFER FROM GEN. FUND | 83,895 | 57,000 | 31,184 | 35,139 |
| 21.01.00.4520 | MUSEUM COMPUTER GRANT | - | - | 1,440 | - |
| TOTAL REVENUES & TRANSFERS | | 266,131 | 164,000 | 141,937 | 148,139 |

| ACCOUNT NO. | DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 DEPT. |
|---------------------------|-----------------------------|---------------------|-----------------------|----------------------|--------------------|
| 21.01.00.5001 | WAGES AND SALARIES | 26,015 | 30,600 | 17,500 | 9,600 |
| 21.01.00.5005 | OVERTIME | 245 | - | - | - |
| 21.01.00.5010 | CASUAL LABOR | 21,651 | 14,520 | 16,850 | 33,720 |
| 21.01.00.5201 | BENEFITS | 11,945 | 9,900 | 3,250 | 2,700 |
| 21.01.00.5301 | TRAVEL AND TRAINING EXP. | 1,648 | 1,000 | 1,150 | 1,500 |
| 21.01.00.5801 | POSTAGE EXPENSE | 24 | 200 | 50 | 200 |
| 21.01.00.5810 | MATERIALS AND SUPPLIES EXP | 3,048 | 3,000 | 2,100 | 3,000 |
| 21.01.00.5812 | GIFT STORE INVENTORY | 51,629 | 40,000 | 40,000 | 40,000 |
| 21.01.00.5816 | PROGRAMMING | - | 500 | - | - |
| 21.01.00.5840 | BOOKS, SUBSCRIPTIONS, DUES | 351 | 500 | 600 | 600 |
| 21.01.00.5850 | CREDIT CARD EXPENSE | 2,450 | 2,500 | 3,050 | 3,000 |
| 21.01.00.5860 | COLLECTION MANAGEMENT | 1,709 | 1,500 | 1,500 | 1,500 |
| 21.01.00.5905 | EQUIPMENT REPAIR & MAINT | 215 | 500 | - | - |
| 21.01.00.6005 | PUBLICATIONS EXPENSE | 1,591 | 800 | 900 | 800 |
| 21.01.00.6205 | INSURANCE ON LOANED ART. | - | 500 | 500 | 500 |
| 21.01.00.6520 | MUSEUM COMPUTER GRANT | 1,391 | - | 1,440 | - |
| 21.01.00.7107 | ALLOCATED BUILDING EXPENSES | 59,716 | 57,486 | 53,047 | 51,019 |
| TOTAL EXPENDITURES | | 183,628 | 163,506 | 141,937 | 148,139 |

DESCRIPTIVE INFORMATION & CHANGES FROM PRIOR YEAR(S)

State portion's contribution to PERS unfunded liability
Museum admission revenue
Museum gift shop sales revenue
Miscellaneous/one-time revenues
Interest income from Barnes Trust
Annual distribution from Nolan Endowment
Annual contribution pledged by Friends of the Museum
Transfer from General Fund to support Museum Operations

Previous years, non-permanent labor charged to *Wages & Salaries*, now to casual labor. 17% of Civic Center Director time charged to Museum.

Travel cost for required meetings and/or trainings
Museum share of Nolan Building telephone expense
Postage for Museum-related mailings
Miscellaneous Museum supplies
Gift store inventory purchased for resale
Programs for the public
Professional dues/subscriptions related to the Museum
Credit card processing fees charged by bank
Care & conservation of items, purchase of new items, etc.
Computer, copier, miscellaneous equipment maintenance
Promotional advertising for Museum
Insurance on loaned artifacts - required on borrowed items
Mini-grant to purchase a new computer
Allocated from Nolan Building budget

FULL-TIME EQUIVALENCY STAFFING

| Position Titles: | 2014 | 2015 | 2016 | 2017 |
|--------------------------|------|------|------|------|
| Museum Director/Curator | 1.0 | 0.0 | 0.0 | 0.0 |
| Civ. Ctr. & Museum Mgr. | 0.0 | 0.2 | 0.2 | 0.2 |
| Casual & Non-perm. Labor | 1.5 | 2.0 | 2.0 | 2.0 |
| Total | 2.5 | 2.2 | 2.2 | 2.2 |

CIVIC CENTER**CITY AND BOROUGH OF WRANGELL****FISCAL YEAR 2016-2017**

| ACCOUNT NO. | DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 DEPT. |
|---------------------------------------|-----------------------------|---------------------|-----------------------|----------------------|--------------------|
| 21.03.00.4107 | PERS REVENUE | 23,705 | 8,140 | 7,500 | 7,580 |
| 21.03.00.4300 | CIVIC CENTER EQUIP. RENTALS | 22,907 | 10,000 | 3,790 | 10,000 |
| 21.03.00.4320 | CIVIC CENTER RENTAL FEES | 18,978 | 15,000 | 15,000 | 15,000 |
| 21.03.00.4450 | NOLAN ENDOWMENT | 38,634 | 100,000 | 100,000 | 100,000 |
| 21.03.00.4470 | TRANSF FROM TRANSIENT TAX | 8,000 | 10,000 | 10,000 | 10,000 |
| 21.03.00.7901 | TRANSFER FROM GEN. FUND | 86,085 | 48,500 | 33,991 | 28,589 |
| TOTAL REVENUES & TRANSFERS | | 198,309 | 191,640 | 170,281 | 171,169 |

EXPLANATION

State portion of PERS unfunded liability

Civic Center equipment rental revenue

Civic Center Hall rental revenue

Annual distribution of Nolan Endowment

Transient Tax Fund contribution for inquiry mailings

General Fund support authorized when Nolan Center opened

EXPENDITURES

| | | | | | |
|---------------------------|----------------------------|----------------|----------------|----------------|----------------|
| 21.03.00.5001 | WAGES AND SALARIES | 56,522 | 53,560 | 60,709 | 44,510 |
| 21.03.00.5005 | OVERTIME | 922 | 500 | 575 | 500 |
| 21.03.00.5010 | CASUAL LABOR | 4,675 | 14,520 | 3,590 | 14,000 |
| 21.03.00.5201 | BENEFITS | 50,796 | 37,100 | 29,450 | 34,140 |
| 21.03.00.5301 | TRAVEL AND TRAINING EXP. | 1,727 | 3,000 | 440 | 1,500 |
| 21.03.00.5801 | POSTAGE EXPENSE | - | 100 | - | 100 |
| 21.03.00.5810 | MATERIALS AND SUPPLIES EXP | 7,740 | 6,400 | 3,470 | 6,400 |
| 21.03.00.5840 | BOOKS, SUBSCRIPTIONS, DUES | - | 1,000 | 1,000 | 1,000 |
| 21.03.00.6005 | PROMOTION/PUBLICATIONS | 16,211 | 18,000 | 18,000 | 18,000 |
| 21.03.00.7107 | ALLOCATED BUILDING EXP. | 59,716 | 57,486 | 53,047 | 51,019 |
| TOTAL EXPENDITURES | | 198,309 | 191,666 | 170,281 | 171,169 |

Civic Center Director salary, including vacation

Infrequent overtime for special projects/events.

Various part-time labor for help as needed

FICA/SBS, PERS retirement, health insurance, worker's comp., etc.

Travel and training expenses for required meetings

Postage for Nolan Center mailings

Southeast Conference, breakfasts, and other activities

Books/subscriptions/dues

Promotional advertisement for Nolan Center/Museum

Allocated from Nolan Building at year end

FULL-TIME EQUIVALENCY STAFFING

| Position Titles: | 2014 | 2015 | 2016 | 2017 |
|----------------------|------|------|------|------|
| Civic Center Manager | 1.0 | 0.9 | 0.9 | 0.9 |
| Casual labor | 0.25 | 0.25 | 0.25 | 0.25 |
| Total | 1.3 | 1.2 | 1.2 | 1.2 |

NOLAN CENTER BUILDING
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO. | DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 DEPT. | EXPLANATION |
|---------------|-----------------------------|---------------------|-----------------------|----------------------|--------------------|---|
| 21.05.00.5001 | MAINTENANCE CUSTODIAN WAGES | 19,195 | 13,820 | 15,807 | 16,200 | Custodian wages (20 hrs/week) |
| 21.05.00.5005 | OVERTIME | 147 | 500 | - | 500 | Overtime as may infrequently be necessary |
| 21.05.00.5010 | TEMPORARY LABOR WAGES | 543 | 4,400 | 430 | 500 | Casual labor as needed |
| 21.05.00.5201 | PAYROLL TAXES & BENEFITS | 13,537 | 7,290 | 6,900 | 7,000 | FICA/SBS, PERS retirement, health insurance, worker's comp., etc. |
| 21.05.00.5601 | PHONE/INTERNET EXPENSE | 8,224 | 7,600 | 8,630 | 8,900 | Nolan Building phone/internet expense |
| 21.05.00.5605 | UTILITIES EXPENSE | 57,979 | 64,000 | 60,150 | 20,000 | Water, sewer, garbage, electricity for Nolan Building |
| 21.05.00.5610 | HEATING FUEL | 4,602 | - | - | 30,000 | Various custodial supplies for Nolan Building |
| 21.05.00.5805 | CUSTODIAL SUPPLIES EXP. | 2,401 | 2,000 | 1,950 | 2,000 | Facility maintenance including charges from Public Works as necessary |
| 21.05.00.5901 | FACILITY EXPENSE | 18,072 | 20,000 | 14,500 | 15,000 | Repair of man lifts, pumps, fans, and othe requipment |
| 21.05.00.5905 | EQUIPMENT REPAIR & MAINT | 788 | 1,000 | 600 | 1,000 | Allocation of property, liability, vehicle/equipment/other insurance |
| 21.05.00.6205 | PROPERTY INSURANCE EXP. | 6,985 | 7,450 | 3,900 | 7,450 | |
| TOTAL | | 132,473 | 128,060 | 112,867 | 108,550 | |

ALLOCATION OF BUILDING EXPENSES

| | | | | | |
|---------------|-----------------------|----------|----------|----------|----------|
| 21.05.00.7101 | TO MUSEUM (47%) | (59,716) | (60,188) | (53,047) | (51,019) |
| 21.05.00.7103 | TO CIVIC CENTER (47%) | (59,716) | (60,188) | (53,047) | (51,019) |
| 21.05.00.7104 | TO THEATER (6%) | (7,878) | (7,684) | (6,772) | (6,513) |
| | | - | - | - | - |

FULL-TIME EQUIVALENCY STAFFING

| Position Titles: | 2014 | 2015 | 2016 | 2017 |
|------------------|------|------|------|------|
| Maintenance | 0.5 | 0.5 | 0.5 | 0.5 |
| Casual labor | 0.25 | 0.25 | 0.25 | 0.25 |
| Total | 0.75 | 0.75 | 0.75 | 0.75 |

SALES TAX FUND

CITY OF WRANGELL

FISCAL YEAR 2016-2017

FUNDS AVAILABLE JULY 1

| | | | | |
|-----------------------------|---------|---------|---------|---------|
| STREETS | 563,842 | 669,130 | 669,130 | 774,932 |
| SCHOOLS, HEALTH, SANITATION | 465,415 | 537,549 | 537,549 | 574,363 |

| ACCOUNT NO. | DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 REQUEST |
|--------------------------------------|-------------------|---------------------|-----------------------|----------------------|----------------------|
| 22.00.00.4015 | SALES TAX REVENUE | 2,682,623 | 2,525,000 | 2,620,050 | 2,625,000 |
| 22.00.00.4085 | INTEREST EARNED | | 1,000 | 1,000 | 1,000 |
| TOTAL REVENUES | | 2,682,623 | 2,526,000 | 2,621,050 | 2,525,000 |
| TOTAL REVENUES & RESERVES | | 3,711,880 | 3,732,679 | 3,827,729 | 3,975,295 |

STREETS EXPENDITURES (4%)

| | | | | | |
|---------------|------------------------|--------|---------|---|---------|
| 22.01.00.5501 | SALES TAX AUDITS | - | - | | |
| 22.01.00.6510 | EVERGREEN PAVING MATCH | 88,000 | 500,000 | - | 400,000 |
| 22.01.00.6920 | STREET PAVING | 2,017 | 100,000 | - | 250,000 |
| | | 90,017 | 600,000 | - | 650,000 |

SCHOOLS, HEALTH, SANITATION (28%)

| | | | | | |
|---------------|---------------------------|---------|---------|---------|---------|
| 22.03.00.5501 | SALES TAX AUDITS | - | 15,000 | - | - |
| 22.03.00.6701 | BAD DEBT | 300 | - | - | - |
| 22.03.00.7001 | TRANSFER TO SCHOOL | 650,000 | 667,800 | 667,800 | 667,800 |
| 22.03.00.7005 | TRANS. TO POOL/FOR SCHOOL | 29,000 | 29,000 | 29,000 | 29,000 |
| | | 679,300 | 711,800 | 696,800 | 696,800 |

GENERAL FUND TRANSFER (68%)

| | | | | |
|--------------------------|-----------|-----------|-----------|-----------|
| TRANSFER TO GENERAL FUND | 1,824,183 | 1,717,000 | 1,781,634 | 1,785,000 |
|--------------------------|-----------|-----------|-----------|-----------|

| | | | | |
|--------------------------------------|------------------|------------------|------------------|------------------|
| TOTAL EXPEND. & TRANSFERS | 2,593,500 | 3,028,800 | 2,478,434 | 3,131,800 |
|--------------------------------------|------------------|------------------|------------------|------------------|

| | | | | |
|----------------------------------|----------------|----------------|----------------|----------------|
| JUNE 30 RESERVE (STREETS) | 669,130 | 171,130 | 774,932 | 230,932 |
|----------------------------------|----------------|----------------|----------------|----------------|

| | | | | |
|-----------------------------------|----------------|----------------|----------------|----------------|
| JUNE 30 RESERVE (SCHOOLS,) | 537,549 | 547,749 | 574,363 | 612,563 |
|-----------------------------------|----------------|----------------|----------------|----------------|

| | | | | |
|---|------------------|------------------|------------------|------------------|
| TOTAL EXPENDITURES & RESERVE | 3,800,179 | 3,747,679 | 3,827,729 | 3,975,295 |
|---|------------------|------------------|------------------|------------------|

DESCRIPTIVE INFORMATION

SALES TAX REVENUE IS RECORDED HERE THROUGHOUT THE FISCAL YEAR AND THEN ALLOCATED TO THE GENERAL FUND (68%), SCHOOL (28%), AND STREET CONSTRUCTION RESERVES (4%).

EVERGREEN PROJECT WILL BE COMPLETED BY ALASKA DOT/PF BOROUGH MATCH (9.03%) IS PAID FROM THIS SOURCE PAVING EXPENDITURE FOR ASPHALT PATCHING OF 3RD AVE. SUNSET BLVD, CEDAR CIR.

BOROUGH MAY CONDUCT SALES AUDITS OF LOCAL BUSINESSES PER ORDINANCE

CONTRIBUTION TO SCHOOL FROM SALES TAX FUND (PREVIOUSLY FROM GENERAL FUND) IN-KIND TO SCHOOL: POOL USE, WITH FUNDING FROM SCHOOLS PORTION OF S.T.

THEATER DEPARTMENT
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 |
|---|---------------|-----------------|----------------|----------------|
| ACCOUNT NO. & DESCRIPTION | ACTUAL | APPROVED | REVISED | DEPT. |
| | 21,979 | 24,245 | 24,245 | 29,440 |
| REVENUES - 23.00.00 | | | | |
| 4310 ADMISSIONS | 39,521 | 45,000 | 50,760 | 50,000 |
| 4320 CONCESSIONS REVENUE | 28,129 | 32,000 | 40,150 | 37,500 |
| 4805 INTEREST | 141 | 100 | 150 | 150 |
| TOTAL REVENUES | 67,791 | 77,100 | 91,060 | 87,650 |
| TOTAL REV., TRANSFERS, & RESERV. | 89,770 | 101,345 | 115,305 | 117,090 |
| EXPENDITURES - 23.01.00 | | | | |
| 5001 WAGES AND SALARIES | 16,196 | 22,600 | 21,600 | 22,500 |
| 5005 OVERTIME | 8 | 50 | 50 | - |
| 5201 BENEFITS | 1,276 | 2,100 | 2,100 | 2,250 |
| 5601 THEATER TELEPHONE EXP. | 542 | 600 | 383 | - |
| 5810 MATERIALS AND SUPPLIES EXP | 903 | 1,200 | 1,450 | 1,500 |
| 5812 FILM EXPENSE | 18,217 | 22,000 | 29,560 | 30,000 |
| 5820 CONCESSIONS EXPENSE | 14,279 | 18,000 | 19,850 | 20,000 |
| 5901 THEATER SET UP COST | 2,600 | 2,500 | 2,100 | 2,500 |
| 5905 EQUIPMENT REPAIR & MAINT | 1,734 | 2,500 | - | 2,000 |
| 6005 ADVERTISING/PUBL. EXP. | 1,892 | 2,000 | 2,000 | 2,000 |
| 7107 ALLOCATED BUILDING EXP. | 7,878 | 7,684 | 6,772 | 6,513 |
| TOTAL EXPENDITURES | 65,525 | 81,234 | 85,865 | 89,263 |
| JUNE 30TH RESERVE | 24,245 | 20,111 | 29,440 | 27,827 |
| TOTAL EXPENDITURES AND RESERV. | 89,770 | 101,345 | 115,305 | 117,090 |

EXPLANATION

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

DESCRIPTIVE DETAIL & CHANGES FROM PRIOR YEAR(S)

Wages have increased due primarily to State minimum wage increases
Theater phone line discontinued due to the fact it was never used.

FULL-TIME EQUIVALENCY STAFFING

| Position Titles: | 2014 | 2015 | 2016 | 2017 |
|---------------------------|------|------|------|------|
| Theather Manager | 0.2 | 0.2 | 0.2 | 0.2 |
| Assistant Theater Manager | 0.2 | 0.2 | 0.2 | 0.2 |
| Theater Assistants | 0.35 | 0.35 | 0.35 | 0.35 |
| Total | 0.75 | 0.75 | 0.75 | 0.75 |

POOL AND RECREATION

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

| ACCOUNT NO. & DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 APPROVED |
|---------------------------|---------------------|-----------------------|----------------------|-----------------------|
|---------------------------|---------------------|-----------------------|----------------------|-----------------------|

| | | | | |
|-------------------------------|------------------|------------------|------------------|------------------|
| FUNDS AVAILABLE JULY 1 | 1,009,839 | 1,009,412 | 1,009,412 | 1,038,412 |
|-------------------------------|------------------|------------------|------------------|------------------|

POOL REVENUE

| | | | | |
|--------------------------------|---------------|---------------|---------------|---------------|
| 4107 PERS REVENUE | 24,865 | 8,500 | 8,500 | 15,050 |
| 4330 POOL USER FEES | 29,767 | 40,000 | 50,360 | 45,000 |
| 4340 FEE ASSISTANCE | - | - | - | - |
| 4350 POOL RENTAL FEES | 3,196 | 3,000 | 2,000 | 2,500 |
| 4360 MERCHANDISE & CONCESSIONS | (200) | - | 400 | 500 |
| 4510 SAFETY GRANT REVENUE | 942 | - | - | - |
| OTHER REVENUE | 10,509 | - | - | - |
| 4805 INVESTMENT INCOME | (7,958) | 20,000 | 15,000 | 30,000 |
| TOTAL REVENUES | 61,121 | 71,500 | 76,260 | 93,050 |

TRANSFERS FROM OTHER FUNDS

| | | | | |
|---------------------------|----------------|----------------|----------------|----------------|
| 4920 SALES TAX/SCHOOL FEE | 29,000 | 29,000 | 29,000 | 29,000 |
| 4925 GENERAL FUND | 270,281 | 257,550 | 253,800 | 259,000 |
| TOTAL TRANSFERS | 299,281 | 286,550 | 282,800 | 288,000 |

| | | | | |
|---------------------------------------|----------------|----------------|----------------|----------------|
| TOTAL REVENUES & TRANSFERS | 360,402 | 358,050 | 359,060 | 381,050 |
|---------------------------------------|----------------|----------------|----------------|----------------|

| | | | | |
|---|------------------|------------------|------------------|------------------|
| RESERVED - CASH OR PERMANENT FUNDS | 1,009,412 | 1,009,839 | 1,009,839 | 1,018,839 |
|---|------------------|------------------|------------------|------------------|

| | | | | |
|--|------------------|------------------|------------------|------------------|
| TOTAL REVENUES, TRANSFERS, & ASSETS | 1,369,814 | 1,367,889 | 1,368,899 | 1,399,889 |
|--|------------------|------------------|------------------|------------------|

RECREATION DEPARTMENT - 24.03.00

| | | | | |
|---------------------------|---------------|---------------|---------------|---------------|
| 4107 PERS REVENUE | 24,865 | 8,500 | 8,500 | 9,000 |
| 4300 USER FEES | 17,409 | 14,000 | 17,700 | 17,500 |
| 4360 COMMUNITY CONTRACTOR | 2,150 | 750 | 150 | 500 |
| 4370 OTHER MISC. REVENUES | - | - | - | - |
| TOTAL REVENUES | 44,424 | 23,250 | 26,350 | 27,000 |

| | | | | |
|-----------------------------------|----------------|----------------|----------------|----------------|
| 4925 GENERAL FUND TRANSFER | 109,890 | 164,170 | 123,000 | 128,780 |
|-----------------------------------|----------------|----------------|----------------|----------------|

| | | | | |
|--|----------------|----------------|----------------|----------------|
| TOTAL REVENUES & TRANSFERS IN | 154,314 | 187,420 | 149,350 | 155,780 |
|--|----------------|----------------|----------------|----------------|

EXPLANATION

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

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

POOL DEPARTMENT

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

| | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 |
|--|------------------|------------------|------------------|------------------|
| ACCOUNT NO. & DESCRIPTION | ACTUAL | APPROVED | REVISED | DEPT. |
| POOL EXPENDITURES - 24.01.00 | | | | |
| 5001 WAGES AND SALARIES | 59,136 | 57,980 | 54,000 | 54,335 |
| 5005 OVERTIME | 1,113 | 1,500 | 1,000 | 2,000 |
| 5010 LIFEGUARDS | 38,089 | 60,500 | 63,150 | 65,000 |
| 5201 BENEFITS | 71,857 | 51,720 | 57,160 | 45,955 |
| 5301 TRAVEL AND TRAINING EXP. | 4,164 | 5,000 | 5,000 | 5,000 |
| 5335 HEALTH REPORTS EXP. | 619 | 2,460 | 600 | 2,460 |
| 5601 TELEPHONE EXPENSE | 5,121 | 4,500 | 5,250 | 4,500 |
| 5605 UTILITIES EXPENSE | 37,555 | 46,500 | 42,750 | 46,500 |
| 5610 POOL HEATING EXPENSE | 55,656 | 55,000 | 29,750 | 55,000 |
| 5810 MATERIALS AND SUPPLIES EXP | 14,732 | 11,000 | 11,000 | 11,000 |
| 5865 CHEMICALS EXPENSE | 14,864 | 15,000 | 15,000 | 15,000 |
| 5901 FACILITY REPAIR & MAINT. | 29,116 | 30,000 | 30,200 | 30,000 |
| 6005 PUBLICATIONS EXPENSE | 317 | 1,000 | 900 | 1,000 |
| 6205 GENERAL INSURANCE EXP | 13,353 | 14,300 | 14,300 | 14,300 |
| 6550 CAPITAL | 4,202 | - | - | - |
| TOTAL POOL EXPENDITURES | 349,894 | 356,460 | 330,060 | 352,050 |
| JUNE 30 RESERVE | 1,009,412 | 1,011,002 | 1,038,412 | 1,067,412 |
| TOTAL POOL EXPENDITURES & RESERVE | 1,359,306 | 1,367,462 | 1,368,472 | 1,419,462 |

MISSION & ONGOING RESPONSIBILITIES

To provide a clean, safe swimming pool & aquatic environment with recreational swimming programs, public swimming and scheduled events.

CURRENT GOALS AND MAJOR WORK PLANS

Plan & implement new recreational swimming programs

Offer a lifeguarding certification class to maintain adequate staffing

Offer Water Safety Instructor class to retain swimming instruction staffing

Expand swimming lessons to implement Red Cross Learn-To-Swim

Maintain ADEC pool sanitation inspection standards

Promote use of pool in educational curricula

Expand U.S. Masters program to implement Adult Learn-To-Swim

FULL-TIME EQUIVALENCY STAFFING

| Position Titles: | 2014 | 2015 | 2016 | 2017 |
|------------------------|-------|-------|-------|-------|
| Parks & Rec. Director | 0.5 | 0.5 | 0.5 | 0.5 |
| Recreation Coordinator | 0.375 | 0.375 | 0.375 | 0.375 |
| Maintenance/Custodian | 0.33 | 0.33 | 0.33 | 0.33 |
| Lifeguards/Swim Instr. | 2.2 | 1.66 | 2.2 | 2.2 |
| Total | 3.4 | 3.0 | 3.4 | 3.4 |

RECREATION DEPARTMENT
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 |
|---|----------------|-----------------|----------------|----------------|
| ACCOUNT NO. & DESCRIPTION | ACTUAL | APPROVED | REVISED | DEPT. |
| RECREATION EXPENDITURES - 24.03.00 | | | | |
| 5001 WAGES AND SALARIES | 57,164 | 57,980 | 54,000 | 54,335 |
| 5005 OVERTIME | 184 | 750 | 40 | 2,000 |
| 5010 CASUAL LABOR EXPENSE | 10,719 | 15,000 | 25,750 | 15,000 |
| 5201 BENEFITS | 49,883 | 43,020 | 21,790 | 39,115 |
| 5301 TRAVEL & TRAINING EXP. | 200 | 750 | 1,860 | 750 |
| 5360 COMMUNITY CONTR. EXP. | 1,198 | 500 | - | - |
| 5601 TELEPHONE EXPENSE | 1,849 | 2,750 | 2,250 | 2,750 |
| 5605 UTILITIES EXPENSE | 6,608 | 10,000 | 6,100 | 10,000 |
| 5810 MATERIALS AND SUPPLIES EXP | 7,875 | 11,000 | 16,630 | 11,000 |
| 5825 DEC HEALTH PERMIT | 400 | 400 | 600 | 400 |
| 5901 FACILITY REPAIR & MAINT. | 19,541 | 15,000 | 15,000 | 15,000 |
| 6005 PUBLICATIONS EXPENSE | 1,808 | 1,200 | 1,100 | 1,200 |
| 6205 INSURANCE EXPENSE | - | 4,230 | 4,230 | 4,230 |
| 7XXX RETURN OF SWIM CLUB FUNDS | 7,820 | - | - | - |
| TOTAL RECREATION EXPENDITURES | 165,249 | 162,580 | 149,350 | 155,780 |

POOL FACILITY ONGOING OBJECTIVES AND RESPONSIBILITIES

To create community through a wide-range of active and passive recreational programs for residents and visitors of all ages, interests and abilities.

CURRENT GOALS, OBJECTIVES AND MAJOR WORK PLANS

Return Open Gym to the Community Center Gym schedule

Expand Parks & Recreation advertising to increase awareness of and participation in programs.

Expand Parks & Recreation offerings

Improve building life & safety standards and regain use of otherwise unusable community center space

FULL-TIME EQUIVALENCY STAFFING

| Position Titles: | 2014 | 2015 | 2016 | 2017 |
|------------------------|-------|-------|-------|-------|
| Parks & Rec. Director | 0.5 | 0.5 | 0.5 | 0.5 |
| Recreation Coordinator | 0.375 | 0.375 | 0.375 | 0.375 |
| Maintenance/Custodian | 0.33 | 0.33 | 0.33 | 0.33 |
| Recreation Assistants | 0.75 | 0.75 | 0.75 | 0.75 |
| Total | 2.0 | 2.0 | 2.0 | 2.0 |

BOROUGH ORGANIZATIONAL FUND

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

| ACCOUNT NO. & DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 REQUEST |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| FUNDS AVAILABLE JULY 1ST | 312,498 | 312,498 | 312,498 | 312,498 |
| <u>25.00.00 - REVENUES</u> | | | | |
| 4400 ORGANIZATION FUNDING | - | - | - | - |
| 4805 INTEREST INCOME | - | - | - | - |
| TOTAL REVENUES & TRANSFERS | - | - | - | - |
| TOTAL REV., TRANSFERS, & RESERV. | <u>312,498</u> | <u>312,498</u> | <u>312,498</u> | <u>312,498</u> |
| <u>APPROPRIATIONS - 25.01.00</u> | | | | |
| 5301 TRAVEL AND TRAINING EXP. | - | - | - | - |
| 5520 COMPREHENSIVE PLAN/ZONING | - | - | - | - |
| 5525 ATTORNEY EXPENSES | - | - | - | - |
| 5540 WEB MANAGEMENT EXP | - | - | - | - |
| 5550 LAND ENTITLEMENT COSTS | - | - | - | - |
| 5810 MATERIALS & SUPPLIES | - | - | - | - |
| 6005 ADVERTISING/PUBL. EXP. | - | - | - | - |
| 6130 MAPPPING EXPENSE | - | 5,000 | - | - |
| TOTAL EXPENDITURES | - | 5,000 | - | - |
| JUNE 30TH RESERVE | 312,498 | 307,498 | 312,498 | 312,498 |
| TOTAL EXPENDITURES AND RESERV. | 312,498 | 312,498 | 312,498 | 312,498 |

EXPLANATION

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

TRANSIENT TAX FUND (CVB)
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO. & DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 DEPT. |
|---|-----------------------------|-------------------------------|------------------------------|----------------------------|
| CVB JULY 1 FUNDS AVAILABLE | 62,501 | 91,838 | 91,838 | 99,968 |
| CPV JULY 1 FUNDS AVAILABLE | 76,669 | 68,340 | 68,340 | 98,181 |
| REVENUES - 28.00.00 | | | | |
| 4025 PENALTY AND INTEREST | 37 | - | 13,680 | 1,000 |
| 4030 TRANSIENT TAX REVENUE | 44,502 | 40,000 | 42,000 | 40,000 |
| 4550 CPV TAX FROM STATE | 24,065 | - | 38,845 | - |
| 4805 INTEREST INCOME | 598 | 250 | 250 | 250 |
| 4835 ADVERTISING | 26,467 | 3,000 | 5,500 | 3,000 |
| TOTAL REVENUES & RESERVES | 234,839 | 203,428 | 260,453 | 242,399 |
| APPROPRIATIONS - 28.01.00 | | | | |
| 5301 TRAVEL | 5,604 | 8,000 | 5,500 | 8,000 |
| 5601 TELEPHONE EXPENSE | 924 | 800 | 1,000 | 1,000 |
| 5801 POSTAGE EXPENSE | 623 | 1,200 | 500 | 1,500 |
| 5805 PROMOTIONAL | 17,003 | 15,000 | 15,000 | 20,000 |
| 5810 WEB HOSTING | 918 | 1,100 | 1,300 | 1,400 |
| 5840 DUES | 685 | 5,000 | 5,000 | 5,500 |
| 6005 ADVERTISING EXPENSE | 7,368 | 15,000 | 15,000 | 18,000 |
| 6550 CPV EXPENDITURES | 32,394 | - | 9,004 | - |
| 6630 CONTRIBUTION TO NOLAN CTR | 9,142 | 10,000 | 10,000 | 10,000 |
| TOTAL TRANSIENT TAX EXPENDITURES | 74,661 | 56,100 | 62,304 | 65,400 |
| CVB JUNE 30 RESERVE | 91,838 | 78,988 | 99,968 | 78,818 |
| CPV JUNE 30 RESERVE | 68,340 | 68,340 | 98,181 | 98,181 |
| TOTAL EXPENDITURES & RESERVE | 234,839 | 203,428 | 260,453 | 242,399 |

SECURE RURAL SCHOOLS FUND
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO. & DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 REQUEST |
|---|-----------------------------|-------------------------------|------------------------------|------------------------------|
| FUNDS JULY 1ST | 3,716,667 | 3,871,576 | 3,871,576 | 3,896,890 |
| REVENUES - 30.00.00 | | | | |
| 4155 FOREST RECEIPTS | 989,454 | 744,838 | 867,575 | 850,000 |
| 4805 INTEREST INCOME | 13,943 | 15,000 | 14,000 | 14,000 |
| 4156 FOREST RECEIPTS/ROADS | 63,157 | 60,000 | 55,377 | 54,250 |
| TOTAL REVENUES | 1,066,554 | 819,838 | 936,952 | 918,250 |
| TOTAL REVENUES & RESERVES | 4,783,221 | 4,691,414 | 4,808,528 | 4,815,140 |
| TRANSFERS | | | | |
| 7007 TRANSFER TO SCHOOL | 848,488 | 848,488 | 848,488 | 848,488 |
| 7001 TRANSFER TO GENERAL FUND | 63,157 | 63,150 | 63,150 | 60,000 |
| TOTAL TRANSFERS | 911,645 | 911,638 | 911,638 | 908,488 |
| SCHOOL FUND RESERVE AT JUNE 30TH | 3,871,576 | 3,779,776 | 3,896,890 | 3,906,652 |
| TOTAL RESERVE & EXPENDITURES | 4,783,221 | 4,691,414 | 4,808,528 | 4,815,140 |

ECONOMIC RECOVERY FUND
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| ACCOUNT NO. & DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 REQUEST |
|---|-----------------------------|-------------------------------|------------------------------|------------------------------|
| FUNDS AVAILABLE JULY 1 | 517,527 | 519,161 | 519,161 | 520,161 |
| 4805 INTEREST REVENUE | 1,634 | 1,000 | 1,000 | 1,000 |
| TOTAL REVENUES & RESERVES | 519,161 | 520,161 | 520,161 | 521,161 |
| EXPENDITURES | | | | |
| 5530 ECONOMIC COMMITTEE | - | - | - | - |
| 5540 BOATYARD PAINT/ADVERTISING | - | - | - | 15,000 |
| 6710 MILL DEPOSIT | - | - | - | - |
| LAND PURCHASE FOR WATER | - | - | - | - |
| 7045 TRANSFER TO HOSP CONST. FD | - | - | - | - |
| TOTAL ECONOMIC RECOVERY FUND EXP | - | - | - | 15,000 |
| JUNE 30 RESERVE | 519,161 | 520,161 | 520,161 | 506,161 |
| TOTAL EXPENDITURES & RESERVE | 519,161 | 520,161 | 520,161 | 521,161 |

HISTORY OF THE ECONOMIC RECOVERY FUNDS

The Economic Recovery Funds were federal funds issued to the community after the federal government canceled the long term timber contracts which put most of the mills out of business in Southeast Alaska. The City of Wrangell received approximately 37 million dollars to assist in rebuilding our economy, a considerable amount of which was leveraged with state and federal grant sources to expand the scope and duration of this assistance.

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

This page details the remaining balance remaining from those funds.

PERMANENT FUND

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

| ACCOUNT NO. & DESCRIPTION | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 REQUEST |
|---|---------------------|-----------------------|----------------------|----------------------|
| FUNDS AVAILABLE JULY 1 | 6,544,319 | 6,475,095 | 6,475,095 | 6,505,405 |
| REVENUE | | | | |
| 4560 BELT FREEZER LEASE REVENUE | 15,000 | 18,000 | 18,000 | 18,000 |
| 4580 COLD STORAGE LEASE | 16,440 | 16,440 | 16,440 | 16,440 |
| 4805 INTEREST EARNED (SSB) | 149,336 | 250,000 | 250,000 | 250,000 |
| TOTAL REVENUES | 180,776 | 266,440 | 266,440 | 266,440 |
| TOTAL FUNDS AVAILABLE | 6,725,095 | 6,759,535 | 6,759,535 | 6,789,845 |
| EXPENDITURES | | | | |
| 6205 INSURANCE | - | 4,130 | 4,130 | 4,130 |
| 7001 TRANSFER TO GENERAL FUND | 250,000 | 250,000 | 250,000 | 250,000 |
| TOTAL TRANSFERS & EXPENDITURES | 250,000 | 254,130 | 254,130 | 254,130 |
| JUNE 30 RESERVE | 6,475,095 | 6,505,405 | 6,505,405 | 6,535,715 |
| TOTAL TRANSFER & RESERVE | 6,725,095 | 6,759,535 | 6,759,535 | 6,789,845 |

NOTE: TRAVEL LIFT BORROWED \$235,804 TO BE PAID BACK
OVER 10 YEARS AT 0% INTEREST FROM REVENUES
GENERATED AT THE TRAVEL LIFT.

| | |
|-------------------------------------|---------------|
| JUNE 30, 2011 BALANCE DUE FROM PORT | 164,566 |
| 2012 through 2016 | (117,900) |
| 2017 fiscal year payment | (23,510) |
| JUNE 30, 2017 BALANCE DUE FROM PORT | <u>23,156</u> |

DEBT SERVICE FUND

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

| | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 |
|---------------------------------------|----------------|----------------|----------------|----------------|
| ACCOUNT NO. & DESCRIPTION | ACTUAL | APPROVED | REVISED | REQUEST |
| REVENUE | | | | |
| 4150 STATE SCHOOL REIMBURSE. | 206,006 | 198,314 | 198,314 | 168,728 |
| 4901 TRANSFER/GENERAL FUND | 154,298 | 160,829 | 160,829 | 140,222 |
| TOTAL REVENUES & TRANSFERS | 360,304 | 359,143 | 359,143 | 308,950 |
| | DEBT | REIMBURS | FUNDING | REIMBURS |
| STATE REIMBURSEMENT CALCULATION | PAYMENT | RATE | LEVEL | AMOUNT |
| 2006 SCHOOL BONDS | 243,475 | 0.7 | 0.99 | 168,728 |
| EXPENDITURES | | | | |
| 5510 BOND ATTORNEY FEES | 11,314 | - | - | - |
| 6345 2000 SCHOOL BONDS PRINC | 40,000 | 45,000 | 45,000 | - |
| 6346 2000 SCHOOL BONDS INT. | 2,800 | 900 | 900 | - |
| 6350 2002 SCHOOL BOND PRINC. | 40,000 | 45,000 | 45,000 | 40,000 |
| 6351 2002 SCHOOL BOND INT | 4,800 | 2,900 | 2,900 | 1,000 |
| 6353 2006 SCHOOL BOND PRINC. | 190,000 | 195,000 | 195,000 | 205,000 |
| 6354 2006 SCHOOL BOND INT. | 61,400 | 45,268 | 45,268 | 38,475 |
| 6357 2011 SCHOOL BOND PRINC. | 20,000 | 20,000 | 20,000 | 20,000 |
| 6358 2011 SCHOOL BOND INT. | 5,675 | 5,075 | 5,075 | 4,475 |
| 6362 REFUNDING ESCROW DEPOSIT | 1,382,015 | - | - | - |
| 6365 ISSUANCE OF BONDS - PAR | (1,280,000) | - | - | - |
| 6370 PREMIUM ON BOND ISSUANCE | (117,700) | - | - | - |
| TOTAL EXPENDITURES | 360,304 | 359,143 | 359,143 | 308,950 |
| TOTAL EXP. & RESERVES | 360,304 | 359,143 | 359,143 | 308,950 |

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

BOND ATTORNEY FEES, REFUNDING ESCROW DEPOSIT, ISSUANCE OF BONDS, AND PREMIUM ON BOND ISSUANCE ARE THE ACCOUNTING FOR THE REFINANCING THE 2006A BONDS TO TAKE ADVANTAGE OF LOWER INTEREST RATES.

RESIDENTIAL CONSTRUCTION FUND

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

| | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 |
|---|-----------------|-----------------|-----------------|-----------------|
| | ACTUAL | APPROVED | REVISED | REQUEST |
| FUNDS AVAILABLE JULY 1 | 173 | (13,162) | (13,162) | (13,274) |
| REVENUE | | | | |
| 4430 LOT SALES | - | 50,000 | - | 15,000 |
| 4805 INTEREST INCOME | - | - | - | - |
| TOTAL REVENUES | - | 50,000 | - | 15,000 |
| TOTAL REVENUES & RESERVES | 173 | 36,838 | (13,162) | 1,726 |
| EXPENDITURES | | | | |
| 5550 ENGINEERING & SURVEYING | 13,225 | - | 112 | - |
| 6500 ETOLIN STREET AND UTILITIES | - | - | - | - |
| 6005 PUBLICATIONS | - | 500 | - | - |
| 7110 PUBLIC WORKS ALLOCATED LABOR | 110 | | - | - |
| TOTAL EXPENDITURES | 13,335 | 500 | 112 | - |
| JUNE 30 RESERVE | (13,162) | 36,338 | (13,274) | 1,726 |
| TOTAL EXPENDITURES & RESERVE | 173 | 36,838 | (13,162) | 1,726 |

EXPLANATION

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

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

INDUSTRIAL CONSTRUCTION FUND

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

| | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 |
|---|----------------|----------------|----------------|----------------|
| | ACTUAL | APPROVED | REVISED | REQUEST |
| FUNDS AVAILABLE JULY 1 | 174,438 | 216,029 | 216,029 | 220,763 |
| REVENUE | | | | |
| 4430 LOT SALES | 35,352 | - | - | - |
| 4805 INTEREST INCOME | 6,239 | 5,500 | 5,500 | 5,350 |
| TOTAL REVENUES | 41,591 | 5,500 | 5,500 | 5,350 |
| TOTAL REVENUES & RESERVES | 216,029 | 221,529 | 221,529 | 226,113 |
| EXPENDITURES | | | | |
| 5550 ENGINEERING & SURVEYING | - | 20,000 | 766 | - |
| 5560 ENVIRONMENTAL COSTS | - | - | - | 5,000 |
| 5810 MISC. INDUSTRIAL COSTS | - | - | - | - |
| 7110 PUBLIC WORKS ALLOC. LABOR | - | - | - | - |
| 6005 PUBLICATIONS | - | - | - | - |
| TOTAL EXPENDITURES | - | 20,000 | 766 | 5,000 |
| JUNE 30 RESERVE | 216,029 | 201,529 | 220,763 | 221,113 |
| TOTAL EXPENDITURES & RESERVE | 216,029 | 221,529 | 221,529 | 226,113 |

EXPLANATION

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

Enterprise Funds

Sewer Fund

- Accounts for all revenues, expenditures, assets, and liabilities associated with the operations of the sewer collection and treatment facilities. The revenues generated from user fees pays for the operations and maintenance of the facilities.

Sanitation Fund

- Accounts for all revenues, expenditures, assets, and liabilities associated with the collection and disposal of all refuse. The revenues generated from user fees for collections and landfill charges pay for the operations and maintenance of the facility and equipment.

Light Fund

- Accounts for revenues, expenditures, assets, and liabilities in the operation for the City's electric generation, distribution, and administration departments.

Water Fund

- Accounts for revenues, expenditures assets, and liabilities in the operation of the City's water treatment plant and distribution system.

Port Fund

- Accounts for revenues, expenditures, assets, and liabilities in the operation of the City's port, harbors and travel lift.

SEWER FUND

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

| | | | | |
|------------------------------|---------|---------|---------|---------|
| CASH & INVESTMENTS, JULY 1st | 322,798 | 436,366 | 269,582 | 418,756 |
|------------------------------|---------|---------|---------|---------|

| | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 |
|--|----------------|------------------|------------------|------------------|
| REVENUE | ACTUAL | APPROVED | REVISED | APPROVED |
| 4108 PERS CONTRIBUTION FROM ST | 10,635 | 16,066 | 15,100 | 15,750 |
| 4165 PUMP STATION UPGRADE GRANT | - | 483,940 | 483,940 | - |
| 4330 USER FEES | 533,321 | 556,500 | 569,500 | 570,000 |
| 4333 CONNECTION FEES | 500 | 500 | 530 | 500 |
| 4415 MATERIAL SALES REVENUE | - | 500 | 350 | 500 |
| 4805 INTEREST INCOME | 1,670 | 1,000 | 1,000 | 1,000 |
| 4808 LABOR CHARGES | - | 1,000 | - | - |
| TOTAL REVENUES | 546,126 | 1,059,506 | 1,070,420 | 587,750 |
| TOTAL REVENUES, TRANSFERS, RESERVES | 868,924 | 1,495,872 | 1,340,002 | 1,006,506 |

EXPLANATION

| | |
|------|---|
| 4108 | STATE PORTION OF PERS UNFUNDED LIABILITY |
| 4165 | DCCED/CDBG GRANT TO REHABILITATE TWO MAJOR SEWER PUMP STATIONS |
| 4330 | MONTHLY SEWER USER FEES. REFLECTS SCHEDULED ANNUAL RATE INCREASES |
| 4333 | FEES FOR NEW SEWER CONNECTIONS |
| 4415 | PROCEEDS FROM SALES OF SEWER MATERIALS OR INSTALLATION |
| 4805 | INTEREST INCOME ALLOCATED TO SEWER EARNED ON RESERVES |
| 4808 | LABOR CHARGED OUT FOR WORK PERFORMED BY BOROUGH STAFF |

SEWER COLLECTION AND TREATMENT

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

| EXPENDITURES | 2015-2016 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 DEPT. |
|--------------------------------|---------------------|-----------------------|----------------------|--------------------|
| 5001 WAGES & SALARIES | 104,832 | 109,470 | 107,850 | 114,950 |
| 5005 OVERTIME | 4,245 | 6,000 | 7,790 | 6,000 |
| 5201 BENEFITS | 84,164 | 108,590 | 87,500 | 87,530 |
| 5301 TRAINING & TRAVEL EXP. | 2,436 | 500 | 220 | 2,000 |
| 5601 TELEPHONE EXPENSE | 3,507 | 3,000 | 4,000 | 4,000 |
| 5605 UTILITIES EXPENSE | 61,574 | 64,000 | 61,060 | 64,000 |
| 5610 GENERATOR FUEL EXPENSE | - | 1,500 | - | 800 |
| 5810 MATERIALS & SUPPLIES | 13,434 | 12,000 | 6,370 | 8,000 |
| 5830 DEC PERMIT | 1,680 | 1,700 | 2,400 | 2,000 |
| 5901 FACILITY REPAIR & MAINT | 6,963 | 12,000 | 14,250 | 12,000 |
| 5905 SYSTEM REPAIRS & IMPROV | 35,326 | 27,500 | 31,860 | 30,000 |
| 5920 GARAGE ALLOC & VEHIC. EXP | 26,960 | 26,960 | 21,641 | 25,593 |
| 6802 FIXED ASSETS | - | 25,000 | 31,775 | 83,100 |
| 6850 PUMP STATION UPGRADE | - | 483,940 | 483,940 | - |
| 6955 COMPLIANCE TESTING | 9,402 | 8,000 | 6,900 | 8,000 |
| 7110 CHGS FROM OTHER DEPTS | 42,752 | 25,000 | 15,030 | 25,000 |
| TOTAL EXPENDITURES | 397,275 | 915,160 | 882,586 | 472,973 |

EXPLANATION

| | |
|------|---|
| 5001 | WASTEWATER LEADMAN & OPERATOR WAGES |
| 5005 | OVERTIME, DOUBLE-TIME, SHIFT DIFFERENTIALS, CALL-OUTS |
| 5201 | HEALTH INSURANCE, RETIREMENT, MEDICARE, SBS, WORKER'S COMP. |
| 5301 | TRAVEL AND TRAINING FOR NEEDED CERTIFICATIONS |
| 5601 | INCLUDES INTERNET, FAX, CELL PHONE COSTS |
| 5605 | WATER, GARBAGE AND ELECTRICITY COSTS |
| 5610 | FUEL FOR STANDBY GENERATOR |
| 5810 | LAB SUPPLIES, TOOLS, OFFICE SUPPLIES, CUSTODIAL SUPPLIES, PARTS, ETC. |
| 5830 | DEC CHARGE FOR ANNUAL PERMIT AND INSPECTIONS |
| 5901 | TREATMENT PLANT AND PUMP STATION REPAIR AND MAINTENANCE |
| 5905 | MAINTENANCE OF SEWER PIPES, MAN-HOLES, & OTHER SYSTEM EXPENSES |
| 5920 | GARAGE CHARGES FOR ALL VEHICLE RELATED MAINTENANCE EXPENSES |
| 6500 | CAPITAL ADDITIONS/ASSET PURCHASES/PROJECT EXPENSES |
| 6802 | PREVIOUSLY APPROVED UTILITY TRUCK DEFERRED IN FY 15, SPENT IN FY 16 |
| 6850 | NODES 4 AND 6 PUMP STATION UPGRADE (75% GRANT REIMBURSED) |
| 6860 | SEWER TREATMENT PLANT UPGRADE STUDY EXPENSES |
| 6955 | ALASKA DEC MANDATED COMPLIANCE TESTING |
| 7110 | CHARGES TO SEWER TREATMENT PLANT BY PUBLIC WORKS |

SEWER ADMINISTRATION
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 |
|----------------------------------|----------------|------------------|------------------|----------------|
| EXPENDITURES | ACTUAL | APPROVED | REVISED | DEPT. |
| 5501 AUDIT EXPENSE | 4,433 | 5,750 | 5,750 | 5,800 |
| 5812 CREDIT CARD EXPENSE | 2,981 | 3,000 | 2,820 | 3,000 |
| 6205 INSURANCE EXPENSE | 847 | 3,200 | 1,600 | 2,800 |
| 6310 1997 USDA INTEREST | 9,515 | 9,352 | 9,352 | 9,109 |
| 6312 1997 USDA PRINCIPAL | 4,687 | 4,918 | 4,918 | 5,161 |
| 6701 BAD DEBT EXPENSE | 600 | 2,000 | - | - |
| 7106 CHGS FROM FINANCE DEPT | 12,220 | 14,220 | 14,220 | 17,996 |
| TOTAL EXPENDITURES-ADMIN. | 35,283 | 42,440 | 38,660 | 43,866 |
| TOTAL SEWER EXPENDITURES | 432,558 | 957,600 | 921,246 | 516,839 |
| SEWER FUND SUMMARY: | | | | |
| JULY 1 RESERVES | 322,798 | 436,366 | 269,582 | 418,756 |
| REVENUES | 546,126 | 1,059,506 | 1,070,420 | 587,750 |
| EXPENDITURES | 432,558 | 957,600 | 921,246 | 516,839 |
| JUNE 30 BALANCE | 436,366 | 538,272 | 418,756 | 489,667 |

EXPLANATION

| | |
|------|--|
| 5501 | AUDIT EXPENSE- SEWER PORTION OF AUDIT EXPENSE |
| 5812 | ALLOCATED CREDIT CARD EXPENSE (FOR UTILITY PAYMENTS BY CREDIT CARD) |
| 6205 | SEWER DEPARTMENT ALLOCATION OF INSURANCE EXPENSE |
| 6310 | 1997 USDA LOAN INTEREST- INTEREST PORTION OF ANNUAL PAYMENT |
| 6312 | 1997 USDA LOAN PRINCIPAL- PRINCIPAL PORTION OF ANNUAL PAYMENT |
| 6701 | BAD DEBT EXPENSE- PORTION OF BAD DEBTS EXPECTED TO BE WRITTEN OFF |
| 7106 | CHARGES FROM FINANCE DEPARTMENT- CHARGES FROM FINANCE DEPT. FOR ALL THE SERVICES PERFORMED ON BEHALF OF THE SEWER DEPT. |

SANITATION REVENUES

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

| | | | | |
|---|---------------|---------------|---------------|---------------|
| CASH & INVESTMENTS, JULY 1st | 71,246 | 36,071 | 44,994 | 95,211 |
|---|---------------|---------------|---------------|---------------|

| | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 |
|--|----------------|----------------|----------------|----------------|
| REVENUE | ACTUAL | APPROVED | REVISED | APPROVED |
| 4107 PERS REVENUE-STATE | 8,862 | 12,863 | 12,863 | 13,160 |
| 4330 USER FEES | 483,912 | 540,000 | 540,000 | 556,200 |
| 4340 LANDFILL CHARGES | 25,889 | 22,000 | 31,250 | 30,000 |
| 4705 RECYCLE REVENUE | 2,422 | 1,000 | 5,440 | 2,500 |
| 4805 INTEREST INCOME | 221 | - | 200 | 200 |
| TOTAL REVENUES | 521,306 | 575,863 | 589,753 | 602,060 |
| TOTAL REVENUES, TRANSFERS, RESERVES | 592,552 | 611,934 | 634,747 | 697,271 |

EXPLANATION

STATE PORTION OF PERS RETIREMENT (ON-BEHALF)

GARBAGE COLLECTION REVENUES

DISPOSAL CHARGES AT LANDFILL

REIMBURSEMENT FOR RECYCLED ITEMS

INTEREST ALLOCATED TO SANITATION FOR RESERVES

SANITATION FUND - COLLECTION & LANDFILL

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

| | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 |
|--------------------------------------|----------------|----------------|----------------|----------------|
| GARBAGE COLLECTION | ACTUAL | APPROVED | REVISED | DEPT. |
| 5001 WAGES & SALARIES | 42,898 | 46,030 | 44,190 | 46,990 |
| 5005 OVERTIME | 112 | 500 | 250 | 500 |
| 5201 BENEFITS | 22,790 | 44,980 | 35,160 | 43,970 |
| 5810 MATERIALS AND SUPPLIES | 1,010 | 1,500 | 870 | 1,000 |
| 5812 CREDIT CARD EXPENSE | 3,407 | 3,000 | 3,230 | 3,000 |
| 5855 PURCHASES EXP/DUMPSTER | 10,238 | 3,500 | 6,704 | 7,000 |
| 5920 GARAGE ALLOC/VEHIC. EXP | 30,140 | 30,000 | 48,408 | 56,305 |
| 6205 INSURANCE | 749 | 1,000 | 1,000 | 1,000 |
| 6500 CAPITAL EXPENDITURES | - | - | - | - |
| 6701 BAD DEBT EXPENSE | 550 | - | - | - |
| 7105 CHARGES FROM FINANCE | 4,340 | 4,340 | 5,689 | 6,544 |
| 7110 CHARGES FROM OTHER DEPTS | 3,682 | - | 4,827 | 4,500 |
| TOTAL COLLECTION EXPENDITURES | 119,916 | 134,850 | 150,328 | 170,809 |

LANDFILL

| | | | | |
|---------------------------------------|----------------|----------------|----------------|----------------|
| 5001 WAGES & SALARIES | 43,511 | 46,950 | 45,513 | 47,020 |
| 5005 OVERTIME | 2,881 | 500 | 1,280 | 1,500 |
| 5201 BENEFITS | 65,357 | 55,030 | 51,000 | 55,200 |
| 5501 AUDIT EXPENSE | 2,095 | 2,700 | 2,700 | 500 |
| 5510 DEC INSPECTIONS EXPENSE | - | 750 | - | - |
| 5601 TELEPHONE EXPENSE | 1,200 | 1,300 | 1,615 | 1,600 |
| 5605 UTILITIES EXPENSE | 8,741 | 8,500 | 8,120 | 17,000 |
| 5735 HOUSEHOLD HAZ. WASTE EXP | 19,493 | 15,000 | 15,000 | 2,500 |
| 5810 MATERIALS AND SUPPLIES | 4,263 | 2,500 | 1,720 | 4,500 |
| 5901 FACILITY REPAIR & MAINT. | 10,368 | 4,000 | 4,000 | 4,500 |
| 5920 GARAGE ALLOC/VEHIC. EXP | 30,140 | 30,500 | 23,820 | 4,000 |
| 5930 MONITORING & TESTING | 2,593 | 3,500 | 4,000 | 4,000 |
| 5950 DISPOSAL COSTS | 196,422 | 210,000 | 193,000 | 210,000 |
| 5955 RECYCLE COSTS | 16,272 | 5,000 | 2,800 | 3,000 |
| 6205 INSURANCE COSTS | 2,247 | 4,640 | 4,640 | 1,500 |
| 6400 SOLID WASTE AUTHORITY | 3,720 | 1,500 | - | 1,500 |
| 6500 LANDFILL FIXED ASSETS | - | 10,000 | 10,000 | 17,500 |
| 7110 CHARGES FROM OTHER DEPTS | 27,262 | 20,000 | 20,000 | 20,000 |
| TOTAL LANDFILL EXPENDITURES | 436,565 | 422,370 | 389,208 | 395,820 |
| TOTAL SANITATION EXPENDITURES | 556,481 | 557,220 | 539,536 | 566,629 |
| JUNE 30 RESERVE | 36,071 | 54,714 | 95,211 | 130,642 |
| TOTAL RESERVE AND EXPENDITURES | 592,552 | 611,934 | 634,747 | 697,271 |

GARBAGE COLLECTION - 34.01.00

| | |
|--|--|
| 5001 GARBAGE COLLECTORS WAGES, INCLUDES VACATION | |
| 5005 OVERTIME, DOUBLE-TIME, CALL-OUTS, CALLBACKS, SHIFT DIFFERENTIALS | |
| 5201 HEALTH INSURANCE, RETIREMENT, SBS, MEDICARE, WORKER'S COMPENSATION | |
| 5810 MISCELLANEOUS ITEMS PURCHASED | |
| 5812 ALLOCATED TO SANITATION FOR ACCEPTANCE OF UTILITY PAYMENTS BY CREDIT CARD | |
| 5855 COST TO BUY REPLACEMENT DUMPTSTERS. SOME ARE RESOLD TO CUSTOMERS. | |
| 5920 GARAGE CHARGES FOR FUEL, TIRES, PARTS, AND LABOR FOR GARBAGE TRUCKS | |
| 6205 LIABILITY AND AUTO FOR GARBAGE TRUCK | |
| 6500 CAPITAL ADDITIONS/ASSET PURCHASES/PROJECT EXPENSES | |
| 6701 DELINQUENT ACCOUNTS FOR UNPAID SANITATION CHARGES | |
| 7105 CHARGES BY FINANCE DEPARTMENT FOR UTILITY BILLING AND RELATED WORK | |
| 7110 CHARGES FROM PUBLIC WORKS STAFF TO ASSIST IN SANITATION OPERATIONS | |

LANDFILL - 34.03.00

| | |
|---|--|
| 5001 LANDFILL ATTENDANT WAGES AND VACATION | |
| 5005 OVERTIME, DOUBLE-TIME, CALLOUTS, CALLBACKS, SHIFT DIFFERENTIALS | |
| 5201 HEALTH INSURANCE, RETIREMENT, SBS, MEDICARE, WORKER'S COMPENSATION, ETC. | |
| 5501 SANITATION DEPARTMENT'S SHARE OF BOROUGH AUDIT EXPENSE | |
| 5510 DEC INSPECTIONS OR PERMITS OF LANDFILL, MONOFILL, INSTITUTE DISPOSAL SITE | |
| 5601 TELEPHONE EXPENSES FOR LANDFILL OFFICE | |
| 5605 ELECTRIC, SEWER AND WATER CHARGES FOR LANDFILL OFFICE | |
| 5735 HOUSEHOLD HAZARDOUS WASTE PROGRAM EXPENSES | |
| 5810 MISCELLANEOUS NEEDED SUPPLIES/MATERIALS | |
| 5901 LANDFILL AND BUILDING OPERATION NEEDS - OVER DUE TO MONOFILL | |
| 5920 GARAGE CHARGES FOR LANDFILL EQUIPMENT MAINTENANCE AND REPAIR | |
| 5930 MONITORING AND TESTING- REQUIRED BY DEC AT THE LANDFILL | |
| 5950 COST TO SHIP GARBAGE - HAS VARIED IN RECENT YEARS BETWEEN \$180K AND \$210K. | |
| 5955 COSTS TO SHIP RECYCLED ITEMS. | |
| 6205 PROPERTY, LIABILITY AND RELATED INSURANCE FOR LANDFILL | |
| 6400 SOLID WASTE AUTHORITY - TRAVEL/MEETING EXPENSES FOR SEASWA REP. | |
| 6500 FIXED ASSETS | |
| 7110 CHARGES FROM PUBLIC WORKS TO ASSIST AT LANDFILL | |

WRANGELL MUNICIPAL LIGHT & POWER

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

| | | | | |
|------------------------------|---------|-----------|-----------|-----------|
| CASH & INVESTMENTS, JULY 1st | 948,736 | 1,451,441 | 1,451,441 | 2,076,160 |
|------------------------------|---------|-----------|-----------|-----------|

| | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 |
|--|------------------|------------------|------------------|------------------|
| REVENUE | ACTUAL | APPROVED | REVISED | APPROVED |
| 4108 PERS REFUND | 12,456 | 65,000 | 65,000 | |
| 4350 EQUIPMENT RENTAL | 2,248 | 2,500 | 2,200 | 2,500 |
| 4352 FUEL SURCHARGE | - | 120,000 | 120,000 | 120,000 |
| 4355 RESIDENTIAL SALES | 1,566,034 | 1,500,000 | 1,531,383 | 1,500,000 |
| 4357 SMALL COMMERCIAL SALES | 1,329,514 | 1,300,000 | 1,281,582 | 1,300,000 |
| 4359 LARGE COMMERCIAL SALES | 1,069,274 | 1,050,000 | 1,111,536 | 1,050,000 |
| 4361 SERVICE CHARGES | 6,550 | 5,000 | 8,957 | 6,500 |
| 4365 POLE RENTAL | 36,920 | 30,280 | 36,920 | 36,920 |
| 4370 LATE FEE REVENUE | 23,042 | 20,000 | 19,781 | 20,000 |
| 4375 WRITE OFF'S COLLECTED | 2,374 | 2,500 | - | 2,500 |
| 4380 ELECT. FEES & PERMITS | 17,600 | 10,000 | 12,039 | 10,000 |
| 4415 MATERIAL SALES | 29,616 | 20,000 | 26,173 | 20,000 |
| 4420 PMC REFUND | 189,878 | - | 340,563 | 180,000 |
| 4805 INTEREST INCOME | 4,328 | - | 4,000 | 4,000 |
| 4808 LABOR CHARGED OUT | 5,692 | 5,000 | 5,854 | 5,500 |
| 4901 SEAPA SUBSTATION REIMBURSEMENT | - | - | 60,450 | 32,550 |
| 7001 TBPA MISC. | 443 | - | - | - |
| TOTAL REVENUES | 4,295,969 | 4,130,280 | 4,626,438 | 4,290,470 |
| TOTAL REVENUES, TRANSFERS, RESERVES | 5,244,705 | 5,581,721 | 6,077,879 | 6,366,630 |

EXPLANATION

| | |
|------|---|
| 4108 | STATE PORTION OF PERS UNFUNDED LIABILITY |
| 4350 | CHARGE FOR LINE TRUCK USE FOR WORK DONE OUTSIDE SCOPE OF DEPARTMENT |
| 4352 | DIESEL GENERATED COST PER KILOWATT HOUR, APPLIED DURING DIESEL RUNS/BACKUP |
| 4355 | RESIDENTIAL SALES |
| 4357 | SALES TO SMALLER BUSINESSES AND HARBOR USERS. |
| 4359 | LARGE COMMERCIAL SALES, E.G. GROCERY STORES, SEAFOOD PLANTS, SCHOOLS, NOLAN CTR |
| 4361 | CHARGES TO CUSTOMERS, E.G. FOR DISCONNECT AND RECONNECT |
| 4365 | AP&T, CABLEVISION RENTAL OF LIGHT POLES TO ACCOMMODATE THEIR SERVICES |
| 4370 | FEES FOR LATE PAYMENTS OF UTILITY BILLS |
| 4375 | COLLECTIONS RECEIVED AFTER WRITING OFF AMOUNTS DEEMED UNCOLLECTIBLE |
| 4380 | FEES AND PERMITS ISSUED BY ELECTRIC DEPARTMENT |
| 4415 | SALES OF LINE, POLES, SURPLUS EQUIPMENT, ETC. |
| 4420 | SEAPA REFUND - THIS WILL BE DISCONTINUED AFTER THE 2015 FISCAL YEAR REFUND |
| 4805 | INTEREST EARNED ON RESERVES |
| 4808 | LABOR CHARGED OUT BY LINE DEPT. |

GENERATION DEPARTMENT - LIGHT & POWER

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

| | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 | | |
|----------------------------------|------------------|------------------|------------------|------------------|--------------------|---|
| GENERATION EXPENDITURES | ACTUAL | APPROVED | REVISED | DEPT. | EXPLANATION | |
| 5001 WAGES & SALARIES | 175,116 | 183,220 | 182,500 | 189,240 | 5001 | SUPERINTENDENT, DIESEL MECHANIC, DISPATCH SECRETARY, VACATION |
| 5005 OVERTIME | 2,487 | 3,500 | 2,500 | 3,500 | 5005 | OVERTIME, DOUBLETIME, CALLBACKS, CALLOUTS, STANDBY, SHIFT DIFFERENTIALS |
| 5010 CASUAL LABOR | - | - | - | 3,500 | 5010 | CASUAL LABOR AND EXTRA RELIEF HELP AS NEEDED |
| 5201 BENEFITS | 124,860 | 137,970 | 125,000 | 146,450 | 5201 | HEALTH INSURANCE, RETIREMENT, SBS, MEDICARE, WORKER'S COMPENSATION |
| 5301 TRAVEL & TRAINING EXPENSES | 355 | 5,000 | 4,500 | 5,000 | 5301 | TRAVEL AND TRAINING FOR LIGHT GENERATION PERSONNEL |
| 5601 TELEPHONE EXPENSES | 4,537 | 4,500 | 4,500 | 4,500 | 5601 | INCLUDES INTERNET AND CELL PHONE COSTS FOR LIGHT GENERATION PLANT |
| 5605 UTILITIES EXPENSES | 2,097 | 2,100 | 2,100 | 2,100 | 5605 | WATER, SEWER AND GARBAGE |
| 5612 DIESEL FUEL EXPENSE/GEN. | 66,767 | 130,000 | 85,000 | 100,000 | 5612 | DIESEL FUEL EXPENSE FOR GENERATORS (BACK-UP, SHUTDOWNS, OUTAGES) |
| 5614 HEATING OIL | 12,560 | 20,000 | 8,500 | 8,000 | 5614 | HEATING OIL EXPENSE |
| 5620 LUBE OIL EXPENSE | 9,075 | 10,000 | 6,000 | 6,500 | 5620 | LUBE OIL EXPENSE FOR GENERATOR PARTS |
| 5810 MATERIALS AND SUPPLIES | 8,219 | 10,000 | 10,000 | 10,000 | 5810 | SMALL TOOLS, CLEANING, SAFETY, MISCELLANEOUS AND OFFICE SUPPLIES |
| 5870 OSHA REQUIREMENTS | 5,355 | 8,000 | 11,870 | 8,000 | 5870 | OSHA REQUIREMENT MAINTENANCE AT ELECTRIC PLANT |
| 5875 GOVT FEES- DEC, EPA | 535 | 450 | 450 | 450 | 5875 | EPA, DEC AND OTHER GOVERNMENT AGENCY FEES |
| 5901 FACILITY REPAIR AND & MAINT | 769 | 10,000 | 10,000 | 10,000 | 5901 | BUILDING REPAIR AND MAINTENANCE EXPENSES |
| 5905 EQUIPMENT REPAIR & MAINT | 11,298 | 12,000 | 10,000 | 12,000 | 5905 | GENERATOR, RADIO, COMPUTER & OTHER EQUIPMENT REPAIR & MAINTENANCE |
| 6501 TYEE PURCHASES, \$0.068/kWh | 2,601,290 | 2,700,000 | 2,648,338 | 2,600,000 | 6501 | \$0.068 PER kWh ELECTRICITY PURCHASED FROM TYEE HYDROELECTRIC DAM |
| 6550 FIXED ASSETS | 58,536 | - | 16,554 | 10,000 | 6550 | SCADA COMPUTER REPAIR (HACKED) |
| TOTAL GENERATION EXPENSES | 3,083,856 | 3,236,740 | 3,127,812 | 3,119,240 | | |

DISTRIBUTION DEPARTMENT - LIGHT & POWER

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

| | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 |
|----------------------------------|------------------|------------------|------------------|------------------|
| EXPENDITURES | ACTUAL | APPROVED | REVISED | DEPT. |
| 5001 WAGES & SALARIES | 257,990 | 267,630 | 275,254 | 324,380 |
| 5005 OVERTIME | 4,159 | 10,000 | 7,168 | 10,000 |
| 5010 TEMPORARY LABOR - CLEARING | - | - | - | 10,000 |
| 5201 BENEFITS | 182,948 | 211,680 | 185,000 | 234,290 |
| 5301 TRAVEL & TRAINING EXPENSES | 6,097 | 8,000 | 4,569 | 8,000 |
| 5314 TEMP LINEMAN | 2,432 | - | - | - |
| 5601 TELEPHONE EXPENSE | 983 | 1,500 | 1,000 | 1,000 |
| 5605 UTILITIES EXPENSE | 906 | 900 | 900 | 900 |
| 5810 MATERIALS AND SUPPLIES EXP | 39,752 | 55,000 | 50,000 | 65,000 |
| 5870 METER PURCHASES | 14,756 | 15,000 | 14,750 | 15,000 |
| 5871 TRANSFORMER PURCHASES | - | 10,000 | 7,500 | 10,000 |
| 5872 POLE PURCHASES | 15,977 | 35,000 | 35,000 | 35,000 |
| 5873 LINE PURCHASES | - | 5,000 | 5,000 | 5,000 |
| 5905 EQUIPMENT REPAIR/MAINT. | 3,837 | 2,500 | 2,500 | 2,500 |
| 5920 GARAGE ALLOC /VEHIC EXP. | 43,950 | 45,000 | 35,294 | 35,830 |
| 6000 CAPITAL PURCHASES | 23,974 | 25,000 | 112,050 | 139,190 |
| 7110 CHARGES FROM OTHERS | 1,324 | 3,500 | 3,000 | 3,500 |
| TOTAL GENERATION EXPENSES | 599,085 | 695,710 | 738,985 | 899,590 |

| Capital Projects | Revised | | Request |
|-----------------------------------|---------|---|---------|
| SEAPA-Wrangell Substation Project | - | - | 112,050 |
| Church Street Rebuild Project | - | - | 58,240 |
| | - | - | 112,050 |
| | | | 139,190 |

LIGHT ADMINISTRATION

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

| | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 | |
|--|----------------------|----------------------|----------------------|----------------------|---|
| EXPENDITURES | ACTUAL | APPROVED | REVISED | DEPT. | EXPLANATION |
| 5501 AUDIT EXPENSE | 9,268 | 12,000 | 12,000 | 12,000 | 5501 BOROUGH AUDIT EXPENSE ALLOCATED TO LIGHT DEPARTMENT |
| 5812 CREDIT CARD EXPENSE | 32,796 | 32,000 | 36,500 | 31,050 | 5812 ALLOCATED BY ESTIMATED % OF UTILITES PAID BY CREDIT CARD |
| 6141 METER INTEREST REFUND | 1,905 | 2,000 | 2,000 | 2,380 | 6141 REFUNDS OF INTEREST EARNED ON METER DEPOSITS |
| 6205 GENERAL INSURANCE EXP | 10,599 | 16,170 | 16,170 | 16,170 | 6205 PROPERTY, VEHICLE, LIABILITY & INSURANCE EXPENSES ALLOCATED TO LIGHT DEPT. |
| 6701 BAD DEBT EXPENSE | 4,900 | 10,000 | - | - | 6701 EXPENSE ACCOUNT TO REFLECT DELINQUENT ACCOUNTS DEEMED UNCOLLECTIBLE |
| 7110 CHARGE FROM OTHER DEPT | 50,855 | 54,500 | 68,252 | 70,348 | 7110 CHARGES FOR BILLING WORK PERFORMED FOR LIGHT DEPT. BY FINANCE & ADMIN. |
| TOTAL ADMINISTRATION EXPENSES | 110,323 | 126,670 | 134,922 | 131,948 | |
| TOTAL LIGHT FUND REVENUES | 4,295,969 | 4,130,280 | 4,626,438 | 4,290,470 | |
| TOTAL LIGHT FUND EXPENDITURES | 3,793,264 | 4,059,120 | 4,001,719 | 4,150,778 | |
| JUNE 30 RESERVE | 1,451,441 | 1,522,601 | 2,076,160 | 2,215,851 | |
| TOTAL EXPENDITURE & RESERVE | 5,244,705 | 5,581,721 | 6,077,879 | 6,366,630 | |

WATER FUND

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

| | | | | |
|---|------------------|------------------|------------------|------------------|
| CASH & INVESTMENTS, JULY 1st | 411,659 | 593,047 | 461,822 | 420,641 |
| | | | | |
| | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 |
| REVENUES | ACTUAL | APPROVED | REVISED | APPROVED |
| 4107 PERS REFUND | 6,430 | 10,079 | 9,030 | 9,340 |
| 4330 WATER SALES | 599,273 | 643,420 | 615,250 | 620,000 |
| 4333 WATER CONNECTIONS | 1,456 | 500 | 6,000 | 2,500 |
| 4415 MATERIAL SALES | 2,477 | 500 | 1,000 | 500 |
| 4650 WTP PILOT STUDY GRANT REVENUE | 7,565 | - | 65,000 | 85,000 |
| 4690 UPPER RESERVOIR CONNECITON GRT | - | - | 15,000 | 150,000 |
| 4805 INTEREST INCOME | 9,980 | 8,000 | 8,000 | 8,000 |
| 4808 LABOR | - | 1,000 | - | - |
| 4845 HYDRANT RENTAL | 39,730 | 41,000 | 42,100 | 42,500 |
| 4880 REDEMPTION FUND WTP DEC | 89,897 | 89,987 | 89,987 | 89,987 |
| TOTAL WATER REVENUES & TRANS | 756,808 | 794,486 | 851,367 | 1,007,827 |
| | | | | |
| TOTAL REVENUES & RESERVE | 1,168,467 | 1,387,533 | 1,313,189 | 1,428,468 |
| | | | | |
| TOTAL WATER REVENUES & TRANS | 756,808 | 794,486 | 851,367 | 1,007,827 |
| TOTAL WATER EXPENDITURES | 575,420 | 785,829 | 892,548 | 1,017,694 |
| | | | | |
| JUNE 30 RESERVE | 593,047 | 601,704 | 420,641 | 410,774 |
| TOTAL DISTRIBUTION, ADMIN., RESERVES | 1,168,467 | 1,387,533 | 1,313,189 | 1,428,468 |

EXPLANATION

| | |
|------|---|
| 4107 | STATE REFUNDING PORTION OF PERS UNFUNDED LIABILITY |
| 4330 | WATER CHARGES, REFLECTS RATE INCREASES PURSUANT TO RATE STUDY |
| 4333 | CHARGES FOR NEW WATER SERVICE CONNECTIONS |
| 4415 | SALES OF WATER PIPES AND OTHER MATERIALS TO THE PUBLIC |
| 4805 | INTEREST EARNED ON RESERVES AND WATER BOND REDEMPTION FUND |
| 4808 | CHARGES TO CUSTOMERS FOR REPAIR AND NEW SERVICE WORK |
| 4845 | FIRE DEPARTMENT RENTAL OF HYDRANTS |
| 4880 | REDEMPTION FUND WTP DEC- THERE HAS BEEN A AMOUNT PUT INTO A REDEMPTION FUND FOR THE PURPOSE OF PAYING BACK THE DEC LOAN SO THAT ALL OF THE DEBT PAYMENTS ARE MADE FROM THIS SOURCE OF FUNDS AT NO ADDITIONAL COST TO RATEPAYERS |

WATER DISTRIBUTION & ADMINISTRATION

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

| | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 | |
|-------------------------------------|----------------|----------------|----------------|----------------|--|
| DISTRIBUTION EXPENDITURES | ACTUAL | APPROVED | REVISED | DEPT. | EXPLANATION |
| 5001 WAGES AND SALARIES | 57,700 | 64,490 | 64,490 | 75,420 | 5001 TREATMENT PLANT OPERATOR WAGES, VACATION & ADD'L COVERAGE |
| 5005 OVERTIME | 5,096 | 7,500 | 12,000 | 7,500 | 5005 OVERTIME, DOUBLETIME, CALLOUTS, CALLBACKS, ETC. |
| 5201 BENEFITS | 59,232 | 60,230 | 60,230 | 67,170 | 5201 HEALTH INSURANCE, RETIREMENT, MEDICARE, WORKER'S COMP. ETC. |
| 5301 TRAVEL AND TRAINING | - | 1,200 | 300 | 3,500 | 5301 REQUIRED CERTIFICATIONS AND ADEC-REQUIRED TRAINING FOR DIRECTOR |
| 5530 ENGINEERING EXPENSE | 7,287 | - | 6,659 | - | 5530 ENGINEERING EXPENDITURES NOT PAID BY GRANTS/CAPITAL PROJECTS |
| 5601 TELEPHONE EXPENSE | 3,415 | 3,100 | 3,000 | 3,000 | 5601 PHONE, INCLUDING CELL AND INTERNET COSTS |
| 5605 ELECTRICITY EXPENSE | 81,808 | 80,000 | 85,460 | 85,000 | 5605 WATER TREATMENT PLANT ELECTRICITY COST (INCLUDING TO RUN PUMPS) |
| 5810 MATERIALS AND SUPPLIES | 13,465 | 18,000 | 10,000 | 15,000 | 5810 PARTS, TOOLS AND MISCELLANEOUS SUPPLIES |
| 5815 CHEMICALS EXPENSE | 27,770 | 24,000 | 20,000 | 24,000 | 5815 WATER TREATMENT CHEMICALS EXPENSE |
| 5901 FACILITY REPAIR & MAINT. | 32,626 | 50,000 | 25,000 | 50,000 | 5901 TREATMENT PLANT REPAIRS AND MAINTENANCE |
| 5905 EQUIPMENT REPAIR & MAINT | 2,518 | 5,000 | 2,500 | 2,500 | 5905 TREATMENT PLANT EQUIPMENT REPAIR AND MAINTENANCE |
| 5910 SYSTEM REPAIR & MAINT. | 12,889 | 15,000 | 75,000 | 25,000 | 5910 DISTRIBUTION SYSTEM (MAINS, SERVICES) REPAIRS AND MAINTENANCE |
| 5920 GARAGE ALLOC VEHICL EXP | 39,670 | 35,000 | 35,000 | 35,830 | 5920 GARAGE CHARGES FOR VEHICLE MAINTENANCE AND REPAIRS |
| 6350 WATER PLANT PILOT STUDY GRANT | 7,565 | - | 65,000 | 85,000 | 6350 STATE OF AK DCCED GRANT FOR WATER TREATMENT PLANT PILOT STUDY |
| 6470 UPPER RESERVOIR CONNECTION GRT | - | - | 15,000 | 150,000 | 6470 STATE OF AK DCCED GRANT TO CONNECT UPPER AND LOWER RESERVOIRS |
| 6500 CAPITAL ADDITIONS/IMPROVEMENTS | 1,327 | 180,000 | 210,600 | 151,000 | 6500 CAPITAL ADDITIONS - DEFERRING PURCHASE OF TRUCK |
| 6955 COMPLIANCE TESTING | 8,944 | 20,000 | 12,000 | 15,000 | 6955 DEC MANDATED COMPLIANCE TESTING EXPENSES |
| 7110 CHARGES FROM OTHER DEPTS | 85,808 | 80,000 | 48,000 | 80,000 | 7110 CHARGES FROM PUBLIC WORKS TO ASSIST WATER OPERATIONS |
| TOTAL DISTRIBUTION | 447,120 | 643,520 | 750,239 | 874,920 | |

ADMINISTRATION 72.03.00

| | | | | |
|--------------------------------------|----------------|----------------|----------------|----------------|
| 5501 AUDIT EXPENSE | 2,418 | 3,500 | 3,500 | 3,600 |
| 5812 CREDIT CARD EXPENSE | 3,407 | 3,200 | 3,200 | 3,510 |
| 6205 GENERAL INSURANCE EXP | 1,389 | 7,170 | 7,170 | 7,250 |
| 6329 1999 DEC WTP LOAN INT. | 8,906 | 7,690 | 7,690 | 6,456 |
| 6330 1999 DEC WTP LOAN PRINCIPAL | 81,080 | 82,297 | 82,297 | 84,784 |
| 6341 1997 BOND INTEREST | 9,582 | 9,351 | 9,351 | 9,108 |
| 6342 1997 BOND PRINCIPAL | 4,688 | 4,919 | 4,919 | 5,162 |
| 6701 BAD DEBT EXPENSE | 650 | 2,000 | 2,000 | - |
| 7105 CHARGES FROM FINANCE & ADMIN | 16,180 | 22,182 | 22,182 | 22,904 |
| TOTAL ADMINISTRATION EXPENSES | 128,300 | 142,309 | 142,309 | 142,774 |

ADMINISTRATION

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

PORT & HARBOR FUNDS SUMMARY**CITY AND BOROUGH OF WRANGELL****FISCAL YEAR 2016-2017**

| | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 |
|----------------------------|----------------|-----------------|----------------|-----------------|
| HARBOR DEPARTMENT | ACTUAL | APPROVED | REVISED | APPROVED |
| FUNDS AVAILABLE JULY 1ST | 603,943 | 669,185 | 669,185 | 720,297 |
| REVENUES | 987,026 | 920,360 | 1,033,047 | 1,115,063 |
| EXPENDITURES | 921,784 | 908,873 | 981,935 | 1,057,760 |
| RESERVES AT JUNE 30 | 669,185 | 680,672 | 720,297 | 777,600 |

CRUISE DOCK & BARGE RAMP

| | | | | |
|----------------------------|----------------|----------------|----------------|----------------|
| FUNDS AVAILABLE JULY 1ST | 349,038 | 430,404 | 430,404 | 486,728 |
| REVENUES | 256,690 | 237,610 | 241,508 | 249,700 |
| EXPENDITURES | 175,324 | 293,782 | 185,184 | 452,954 |
| RESERVES AT JUNE 30 | 430,404 | 374,232 | 486,728 | 283,474 |

MARINE SERVICE CENTER

| | | | | |
|----------------------------|----------------|----------------|----------------|----------------|
| FUNDS AVAILABLE JULY 1ST | 185,589 | 313,945 | 313,945 | 440,762 |
| REVENUES | 396,891 | 418,254 | 414,554 | 462,100 |
| EXPENDITURES | 268,535 | 310,012 | 287,737 | 296,776 |
| RESERVES AT JUNE 30 | 313,945 | 422,187 | 440,762 | 606,086 |

INFRASTRUCTURE REPLACEMENT

| | | | | |
|----------------------------|------------------|------------------|------------------|------------------|
| FUNDS AVAILABLE JULY 1ST | 1,731,661 | 3,436,718 | 3,436,718 | 3,861,470 |
| REVENUES | 1,718,484 | 331,677 | 424,752 | 295,500 |
| EXPENDITURES | - | - | - | - |
| RESERVES AT JUNE 30 | 3,450,145 | 3,768,395 | 3,861,470 | 4,156,970 |

CONSOLIDATED FUNDS

| | | | | |
|----------------------------|------------------|------------------|------------------|------------------|
| FUNDS AVAILABLE JULY 1ST | 2,870,231 | 4,850,252 | 4,850,252 | 5,509,257 |
| REVENUES | 3,359,091 | 1,907,901 | 2,113,861 | 2,122,363 |
| EXPENDITURES | 1,365,643 | 1,512,667 | 1,454,856 | 1,807,490 |
| RESERVES AT JUNE 30 | 4,863,679 | 5,245,486 | 5,509,257 | 5,824,130 |

HARBOR DEPARTMENT
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

CASH & INVESTMENTS, JULY 1st **603,943** **669,185** **669,185** **720,297**

| | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 |
|-------------------------------------|------------------|------------------|------------------|------------------|
| REVENUES | ACTUAL | APPROVED | REVISED | DEPT. |
| 4107 PERS REVENUE | 16,029 | 25,010 | 25,010 | 25,063 |
| 4168 RAW FISH TAX | 329,987 | 300,000 | 392,075 | 300,000 |
| 4170 FISHERIES BUS. & FISH RES. TX | 17,347 | 10,000 | 12,046 | 12,000 |
| 4180 HOIST REVENUE | 5,807 | 6,000 | 5,000 | 5,000 |
| 4357 ELECTRICTY COLLECTED/TRANS | 19,496 | 15,000 | 15,000 | 15,000 |
| 4370 BOAT LAUNCH FEES | 5,425 | 5,000 | 5,000 | 5,000 |
| 4372 GRID FEES/PRESSURE WASH | 309 | - | 54 | - |
| 4375 STALL RENT | 451,491 | 450,000 | 450,000 | 570,000 |
| 4380 TRANSIENT MOORAGE | 107,631 | 85,000 | 99,000 | 155,000 |
| 4385 MEYERS CHUCK MOORAGE | - | 50 | 2,500 | 5,000 |
| 4XXX HARBOR MISC. | 416 | - | - | - |
| 4415 MATERIAL SALES | 2,018 | 1,100 | 2,651 | - |
| 4475 COLLECTION RECOVERY | 1,578 | - | 1,511 | 1,000 |
| 4505 FINES & FORFEITURES | 10,595 | 10,000 | 10,000 | 7,500 |
| 4805 INTEREST INCOME | 4,821 | 3,200 | 3,200 | 4,500 |
| 4808 LABOR CHARGES/REVENUE | 14,076 | 10,000 | 10,000 | 10,000 |
| TOTAL HARBOR REVENUES | 987,026 | 920,360 | 1,033,047 | 1,115,063 |
| TOTAL REVENUES & RESERVE | 1,590,969 | 1,589,545 | 1,702,232 | 1,835,360 |

DESCRIPTIVE DETAIL & CHANGES FROM PRIOR YEAR(S)

REVENUE BUDGETED REFLECTS PROPOSED RATE INCREASES TO STALL RENT AND TRANSIENT MOORAGE.

INCREASED REVENUE FROM NEW RATE STRUCTURE WOULD BE RESERVED FOR HARBOR REPLACEMENT/COMMERCIAL FISHING INFRASTRUCTURE.

FULL-TIME EQUIVALENCY STAFFING

| Position Titles: | 2014 | 2015 | 2016 | 2017 |
|--------------------|------|------|------|------|
| Harbormaster | 1.0 | 1.0 | 1.0 | 1.0 |
| Asst. Harbormaster | 1.0 | 1.0 | 1.0 | 1.0 |
| Maint. & Security | 2.0 | 2.0 | 2.0 | 2.0 |
| Harbor Secretary | 1.0 | 1.0 | 1.0 | 1.0 |
| Temporary labor | 0.5 | 0.5 | 0.5 | 0.5 |
| | 5.5 | 5.5 | 5.5 | 5.5 |

EXPENDITURES

| | | | | |
|---|------------------|------------------|------------------|------------------|
| 5001 WAGES & SALARIES | 187,642 | 183,370 | 194,850 | 179,020 |
| 5005 OVERTIME | 92 | 2,500 | 1,500 | 1,960 |
| 5010 CASUAL LABOR | - | - | - | 32,000 |
| 5201 BENEFITS | 172,437 | 187,150 | 165,000 | 161,520 |
| 5605 UTILITIES EXPENSE | 98,601 | 104,000 | 99,000 | 104,000 |
| 5620 GASOLINE & LUBE OIL EXP | 210 | 600 | 600 | 1,000 |
| 5810 MATERIALS & SUPPLIES | 10,010 | 8,000 | 8,000 | 8,000 |
| 5860 UNIFORM ALLOWANCE | 1,605 | 3,500 | 2,500 | 3,000 |
| 5901 FACILITY REPAIR & MAINT. | 29,607 | 20,000 | 20,000 | 30,000 |
| 5905 EQUIPMENT REPAIR & MAINT | 2,578 | 4,000 | 4,000 | 4,000 |
| 5907 HOIST EXPENDITURES | 1,955 | 2,500 | 2,500 | 2,500 |
| 5911 FIRE EQUIPMENT | 1,112 | 3,000 | 3,000 | 3,000 |
| 6131 HARBOR PAY. REC. BY CITY | (4,217) | - | - | - |
| 6205 INSURANCE EXPENSE | 2,919 | 1,280 | 1,280 | 3,100 |
| 6701 BAD DEBT EXPENSE | - | - | - | - |
| 6835 CAPITAL EXPENDITURES | 774 | - | - | 10,000 |
| 7103 TRANS TO COMM. FISH INFRAS. | 143,842 | 110,177 | 203,752 | 107,380 |
| 7105 TRANS. TO REPLACE. FUND | 216,716 | 216,000 | 216,000 | 347,700 |
| 7110 PW/CONTRACTORS | 1,959 | - | - | - |
| 7120 ALLOCATED ADMINISTRATION | 53,942 | 62,796 | 59,953 | 59,580 |
| TOTAL HARBOR EXPENDITUES | 921,784 | 908,873 | 981,935 | 1,057,760 |
| RESERVE AT JUNE 30TH | 669,185 | 680,672 | 720,297 | 777,600 |
| TOTAL EXPENDITURES & RESERVE | 1,590,969 | 1,589,545 | 1,702,232 | 1,835,360 |

EXPENDITURE DETAIL & CHANGES FROM PRIOR YEAR(S)

SEASONAL HARBOR LABOR PREVIOUSLY BUDGETED IN WAGES WILL BE BUDGETED IN CASUAL LABOR. PREVIOUSLY ALL HEALTH INSURANCE BENEFIT EXPENSES WERE REFLECTED IN HARBOR BUDGET AND 0% TO PORT/DOCK FUND (74-03). IN CURRENT AND FUTURE YEARS, 30% OF HEALTH BENEFIT EXPENDITURES WILL BE ALLOCATED TO PORT/DOCK, SIMILAR TO HOW OTHER HARBOR PAYROLL EXPENSES ARE SHARED.

61% OF STALL RENT REVENUE IS TRANSFERRED TO HARBOR REPLACEMENT FUND, BROKEN OUT AS FOLLOWS:

| STALL LENGTH | PRICE | DEFERRED | % DEFER |
|--------------|---------|----------|---------|
| 0-30 FT. | \$28/FT | \$15 | 54% |
| 31-55 FT. | \$33/FT | \$20 | 61% |
| 56 FT. & UP | \$38/FT | \$25 | 66% |

AVERAGE OF ALL DEFERRAL RATES: 61%

ONE-THIRD OF HARBOR OPERATING EXPENDITURES CAN BE FUNDED BY RAW FISH TAX SHARE FROM STATE OF ALASKA. ANY REMAINDER OF RAW FISH TAX REVENUE FROM STATE IS TRANSFERRED TO CFI REPLACEMENT FUND.

HARBOR RESERVE FUNDS
CITY AND BOROUGH OF WRANGELL
FISCAL YEAR 2016-2017

| HARBOR REPLACEMENT FUND | 2014-2015 ACTUAL | 2015-2016 APPROVED | 2015-2016 REVISED | 2016-2017 REQUEST |
|---|-----------------------------|-------------------------------|------------------------------|------------------------------|
| WRANGELL HARBORS CASH, JULY 1ST | 1,403,627 | 2,299,283 | 2,299,283 | 2,519,283 |
| MEYERS CHUCK REPLACEMENT RESERVE | - | 686,573 | 686,573 | 686,573 |
| 74.02.00.4901 TRANSFER FROM HARBOR | 216,716 | 216,000 | 216,000 | 347,700 |
| 74.02.00.4905 MEYERS CHUCK TRANSFER | 1,372,549 | - | - | - |
| 74.02.00.4805 INTEREST INCOME | 6,391 | 4,000 | 4,000 | 4,500 |
| TOTAL HARBOR REVENUES | 1,595,656 | 220,000 | 220,000 | 352,200 |
| TOTAL REVENUES & RESERVE | 2,999,283 | 2,519,283 | 2,519,283 | 3,558,056 |
| 74.02.00.6500 HARBOR EXPENDITURES | - | - | - | - |
| HARBOR RESERVE AT JUNE 30TH | 2,299,283 | 2,519,283 | 2,519,283 | 2,871,483 |
| MEYERS CHUCK REPLACEMENT RESERVE | 686,573 | 686,573 | 686,573 | 686,573 |
| TOTAL EXPENDITURES & RESERVE | 2,299,283 | 3,205,856 | 3,205,856 | 3,558,056 |

COMMERCIAL FISHING INFRASTRUCTURE FUND

| | | | | |
|--|----------------|----------------|----------------|----------------|
| FUNDS AVAILABLE JULY 1ST | 328,034 | 450,862 | 450,862 | 655,614 |
| 74.06 REVENUES | | | | |
| TRANSFER FROM HARBOR | 122,785 | 110,177 | 203,752 | 107,380 |
| 4805 INTEREST INCOME | 43 | 1,500 | 1,000 | 1,500 |
| TOTAL CFIF REVENUES | 122,828 | 111,677 | 204,752 | 108,880 |
| TOTAL REVENUES & RESERVE | 450,862 | 562,539 | 655,614 | 764,494 |
| 74.06.00.6500 - CFI CAPITAL EXPENDITURES | - | - | - | - |
| CFIF RESERVE AT JUNE 30TH | 450,862 | 562,539 | 655,614 | 764,494 |
| TOTAL EXPENDITURES & RESERVE | 450,862 | 562,539 | 655,614 | 764,494 |

HARBOR REPLACEMENT FUND

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

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

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

COMMERCIAL FISHING INFRASTRUTURE FUND

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

PORT FILL, DOCK AND BARGE RAMP

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

| | | | | |
|---------------------------------|----------------|----------------|----------------|----------------|
| FUNDS AVAILABLE JULY 1ST | 349,038 | 430,404 | 430,404 | 486,728 |
|---------------------------------|----------------|----------------|----------------|----------------|

| | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 |
|-------------------------------------|----------------|----------------|----------------|----------------|
| REVENUES | ACTUAL | APPROVED | REVISED | DEPT. |
| 4107 PERS REVENUE | 7,025 | 10,710 | 11,000 | 11,000 |
| 4370 STORAGE REVENUE | 102,877 | 90,000 | 100,000 | 100,000 |
| 4379 PORT TRANSIENT FEES | 285 | 400 | - | 400 |
| 4380 WHARFAGE | 77,668 | 70,000 | 70,000 | 70,000 |
| 4382 DOCKAGE REVENUE | 55,312 | 47,600 | 40,508 | 47,500 |
| 4385 PORT DEVELOPMENT FUND | 12,017 | 18,400 | 19,000 | 19,800 |
| 4805 INTEREST INCOME | 1,506 | 500 | 1,000 | 1,000 |
| TOTAL PORT (DOCK) REVENUES | 256,690 | 237,610 | 241,508 | 249,700 |
| TOTAL REVENUES & RESERVE | 605,728 | 668,014 | 671,912 | 736,428 |

EXPENDITURES

| | | | | |
|---|----------------|----------------|----------------|----------------|
| 5001 WAGES & SALARIES | 75,757 | 78,590 | 81,000 | 76,720 |
| 5005 OVERTIME | - | 1,000 | 1,000 | 840 |
| 5010 CASUAL LABOR | - | - | - | 13,714 |
| 5201 BENEFITS | 33,630 | 39,070 | 26,500 | 69,220 |
| 5605 UTILITIES EXPENSE | 8,348 | 7,500 | 7,000 | 7,500 |
| 5810 MATERIALS AND SUPPLIES EXP | 2,636 | 2,500 | 2,500 | 2,500 |
| 5901 FACILITY REPAIR & MAINT. | 19,613 | 20,000 | 20,000 | 20,000 |
| 5905 EQUIPMENT REPAIR & MAINT | 2,592 | 3,500 | 3,500 | 3,500 |
| 6205 DOCK & BARGE INSURANCE | 13,692 | 11,490 | 14,200 | 14,200 |
| 6385 PORT DEV. FEE LOAN RETURN | - | 9,200 | 9,500 | 9,900 |
| 6500 CAPITAL | 1,075 | 100,000 | - | 215,000 |
| 7120 ALLOCATED ADMINISTRATION | 17,981 | 20,932 | 19,984 | 19,860 |
| TOTAL DOCK EXPENDITURES | 175,324 | 293,782 | 185,184 | 452,954 |
| RESERVE AS OF JUNE 30 | 430,404 | 374,232 | 486,728 | 283,474 |
| TOTAL EXPENDITURES & RESERVE | 605,728 | 668,014 | 671,912 | 736,428 |

DESCRIPTIVE DETAILS & CHANGES FROM PRIOR YEAR(S)

STATE REFUNDING PORTION OF PERS UNFUNDED LIABILITY
 STORAGE AT MILL DOCK AND BOYER SITES
 PORT TRANSIENT FEES
 CHARGES FOR USE OF DOCK BY FREIGHT TRANSPORTERS
 CHARGES FOR VESSELS TO DOCK AT MILL, BARGE RAMP AND CITY DOCK
 FEE CHARGED TO CRUISE/TOUR SHIPS FOR PORT DEVELOPMENT
 INTEREST EARNED ON RESERVE FUNDS

30% OF HARBOR WAGES AND SALARIES APPLIED HERE (SEE HARBOR PAGE)
 OVERTIME, DOUBLETIME, CALLBACKS FOR AFTER-HOURS WORK
 TEMPORARY/SEASONAL LABOR
 30% OF RETIREMENT & WORKER'S COMPENSATION (SEE ALSO HARBOR PAGE)
 DECREASED DUE TO A NUMBER OF CHARGES REAPPLIED TO BOATYARD
 TOOLS, PARTS, PAINT AND MISCELLANEOUS SUPPLIES
 BARGE AND DOCK RELATED REPAIRS
 COMPRESSOR, RAMP, WATER LINE, AND OTHER REPAIRS
 INSURANCE ALLOCATED TO DOCK/BARGE RAMP
 REPAYMENT FOR LOAN FOR MOORING DOLPHIN
 CAPITAL ADDITIONS - CONCRETE REPLACEMENT AT BARGE RAMP
 ALLOCATED ADMINISTRATION- 27% OF ADMINISTRATION COSTS SUCH AS

LOAN FROM REVOLVING LOAN FUND FOR DOLPHIN

| | |
|-------------------------------|------------|
| JULY 1, 2015 BALANCE | \$ 137,294 |
| 2015 FY ESTIMATE | (9,900) |
| EST. BALANCE AT JUNE 30, 2016 | \$ 127,394 |

MARINE SERVICE CENTER & TRAVEL LIFTS

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

FUNDS AVAILABLE JULY 1ST 185,589 313,945 313,945 440,762

| | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 |
|-------------------------------------|----------------|----------------|----------------|----------------|
| REVENUES | ACTUAL | APPROVED | REVISED | DEPT. |
| 4107 PERS STATE RELIEF | 6,452 | 8,990 | 8,990 | 9,100 |
| 4357 ELECTRICAL REVENUE | 11,965 | 12,000 | 11,000 | 12,000 |
| 4410 LIFT FEES - ROUND TRIP | 162,358 | 160,000 | 155,000 | 176,000 |
| 4420 ENVIRONMENTAL FEES | 3,990 | 4,200 | 4,000 | 4,000 |
| 4430 HOIST | 12,429 | - | - | - |
| 4450 WORK AREA STORAGE | 78,116 | 65,000 | 70,000 | 82,500 |
| 4460 LONG-TERM STORAGE | 118,421 | 120,000 | 117,000 | 132,000 |
| 4470 YARD LEASES | 900 | 47,064 | 47,064 | 45,000 |
| 4805 INTEREST INCOME | 2,260 | 1,000 | 1,500 | 1,500 |
| TOTAL REVENUE | 396,891 | 418,254 | 414,554 | 462,100 |
| TOTAL REVENUE & RESERVES | 582,480 | 732,199 | 728,499 | 902,862 |

EXPENDITURES

| | | | | |
|---|----------------|----------------|----------------|----------------|
| 5001 WAGES & SALARIES | 75,568 | 80,000 | 78,000 | 62,530 |
| 5005 OVERTIME | 4,844 | 4,000 | 4,000 | 4,000 |
| 5010 TEMPORARY LABOR | - | - | - | 16,000 |
| 5201 BENEFITS | 62,263 | 66,670 | 63,343 | 62,380 |
| 5605 UTILITIES EXPENSE | 29,080 | 25,000 | 25,000 | 25,000 |
| 5610 FUEL OIL EXPENSE | 7,949 | 10,000 | 5,000 | 7,500 |
| 5810 MATERIALS AND SUPPLIES EXP | 6,346 | 10,000 | 10,000 | 10,000 |
| 5815 DERELICT DISPOSAL EXPEND. | - | 5,000 | - | 5,000 |
| 5901 FACILITY REPAIR & MAINT. | 5,647 | 6,000 | 6,000 | 6,000 |
| 5905 EQUIPMENT REPAIR & MAINT | 9,246 | 28,000 | 26,000 | 28,000 |
| 6205 INSURANCE EXPENSE | 12,161 | 26,900 | 26,900 | 27,000 |
| 6500 CAPTIAL | 13,940 | 4,000 | - | - |
| 7008 PERMANENT LOAN REPAY | 23,510 | 23,510 | 23,510 | 23,506 |
| 7120 ALLOCATED ADMINISTRATION | 17,981 | 20,932 | 19,984 | 19,860 |
| TOTAL MARINE CENTER EXPEND. | 268,535 | 310,012 | 287,737 | 296,776 |
| MARINE TRAVEL LIFT 6/30 RESERVE | 313,945 | 422,187 | 440,762 | 606,086 |
| TOTAL EXPENDITURES & RESERVE | 582,480 | 732,199 | 728,499 | 902,862 |

DESCRIPTIVE DETAIL/CHANGES FROM PRIOR YEAR'S BUDGET

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

MARINE SERVICE CENTER & TRAVEL LIFT MANAGER WAGES
 OVERTIME, DOUBLETIME, CALL-OUTS, ETC.
 TEMPORARY/SEASONAL MSC LABOR
 HEALTH INSURANCE, RETIREMENT, MEDICARE, SBS, WORKER'S COMPENSATION
 ELECTRICITY, WATER, SEWER AND GARBAGE CHARGES TO MARINE SERVICE CENTER
 FUEL EXPENSE FOR TRAVEL LIFTS
 VARIOUS MATERIALS AND SUPPLIES NEEDED FOR TRAVEL LIFTS AND SERVICE CENTER
 EXPENSES INCURRED ON BOROUGH BY DERELICT VESSELS REQUIRING DISPOSAL
 DOCK PORTION OF FACILITY REPAIR AND MAINTENANCE
 EQUIPMENT REPAIR AND MAINTENANCE REQUIREMENTS
 PROPERTY, LIABILITY AND MACHINE INSURANCE EXPENSES
 10-YEAR 0% INTEREST LOAN FROM PERMANENT FUND TO MARINE SERVICE CENTER
 ALLOCATED ADMINISTRATION- 5% OF ADMINISTRATIVE COSTS GO TO TRAVEL LIFT.
 THE BOATYARD BORROWED A NON-INTEREST BEARING \$235,096 FROM THE
 PERMANENT FUND TO BE REPAYED OVER 10 YEARS BEGINNING IN 2009.

| | |
|----------------------------|-------------|
| 2016 FISCAL YEAR PAYMENT | \$ (23,510) |
| LOAN BALANCE JUNE 30, 2016 | \$ 23,510 |

PORT & HARBORS ADMINISTRATION**CITY AND BOROUGH OF WRANGELL****FISCAL YEAR 2016-2017**

| | 2014-2015 | 2015-2016 | 2015-2016 | 2016-2017 |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|
| HARBOR ADMINISTRATION | ACTUAL | APPROVED | REVISED | DEPT. |
| 5301 TRAINING & TRAVEL EXPENSE | 11,683 | 11,500 | 13,500 | 5,000 |
| 5305 PROMOTIONS EXPENSE | - | - | - | 9,000 |
| 5501 AUDIT EXPENSE | 5,246 | 6,750 | 6,750 | 6,900 |
| 5520 COMPUTER SYSTEM COSTS | - | 2,400 | 2,400 | 2,400 |
| 5601 TELEPHONE EXPENSE | 6,807 | 7,000 | 7,000 | 7,000 |
| 5610 HEATING OIL EXPENSE | 64 | 1,000 | 112 | - |
| 5810 MATERIALS & SUPPLIES | 6,260 | 6,500 | 6,000 | 6,500 |
| 5812 CREDIT CARD COSTS | 12,488 | 13,500 | 13,500 | 13,500 |
| 5901 FACILITY REPAIR & MAINT. | 2,788 | 3,500 | 3,500 | 3,500 |
| 5902 GARAGE ALLOC. VEHIC EXP | 17,840 | 17,840 | 21,840 | 30,712 |
| 5905 EQUIPMENT REPAIR & MAINT | 2,343 | 4,000 | 3,000 | 4,000 |
| 6005 PUBLICATION EXPENSE | 4,569 | 6,000 | 5,000 | 1,000 |
| 6205 GENERAL INSURANCE EXP. | 1,946 | 1,850 | 2,000 | 2,200 |
| 6500 CAPITAL | - | 3,500 | - | - |
| 7106 CHARGES FROM FINANCE | 17,870 | 19,320 | 19,320 | 29,448 |
| TOTAL ADMINISTRATION EXPENSES | 89,904 | 104,660 | 103,922 | 121,160 |
| | | | | |
| 20% DOCK ALLOCATION | (20,678) | (24,072) | (20,784) | (24,232) |
| 20% TRAVEL LIFT ALLOCATION | (13,486) | (15,699) | (20,784) | (24,232) |
| 60% HARBOR ALLOCATION | (55,740) | (64,889) | (62,353) | (72,696) |
| TOTALS | - | - | - | - |

OTHER INFORMATION

2017 Tax Year Detail

Bond Indebtedness

History of Assessed Values & Mill Rate

Personnel Information

Budget Resolution

Charts & Graphs

Property Tax Information
City and Borough of Wrangell
2016-2017 Fiscal Year

| | |
|--|----------------|
| SERVICE AREA LAND VALUE | 63,282,850.00 |
| SERVICE AREA IMPROVEMENTS VALUE | 156,014,300.00 |
| OUTSIDE SERVICE AREA / DIFFERENTIAL ZONE | 20,555,169.00 |
| TOTAL ASSESSED VALUE | 239,852,319.00 |

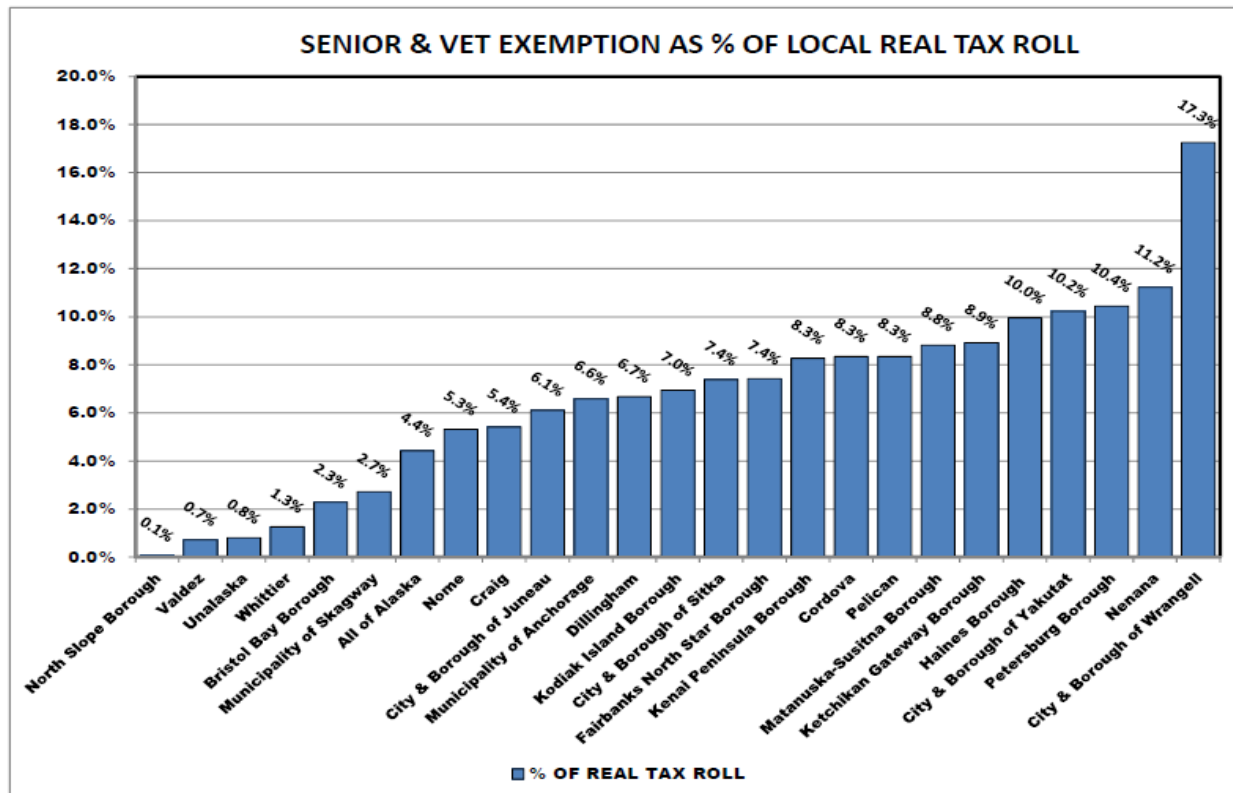
LESS EXEMPTIONS:

| | |
|---|---------------|
| SENIOR EXEMPTIONS | 25,812,918.00 |
| SPRINKLER EXEMPTIONS | 57,936.00 |
| DISABLED VETERANS | 139,800.00 |
| GOVERNMENT, CHURCH & NATIVE LAND EXEMPTIONS | 69,628,700.00 |
| TOTAL EXEMPTIONS | 95,639,354.00 |

| | |
|----------------------------|----------------|
| TOTAL NET TAXABLE PROPERTY | 144,212,965.00 |
|----------------------------|----------------|

| | |
|--|--------------|
| SERVICE AREA -12.75 MILLS | 1,651,455.17 |
| OUTSIDE AREA/TAX DIFFERENTIAL ZONE - 4.0 MILLS | 58,748.28 |

| | |
|----------------------------|--------------|
| TOTAL PROPERTY TAXES, 2016 | 1,710,203.45 |
|----------------------------|--------------|



History of Assessed Real Property Value and Mill Rate

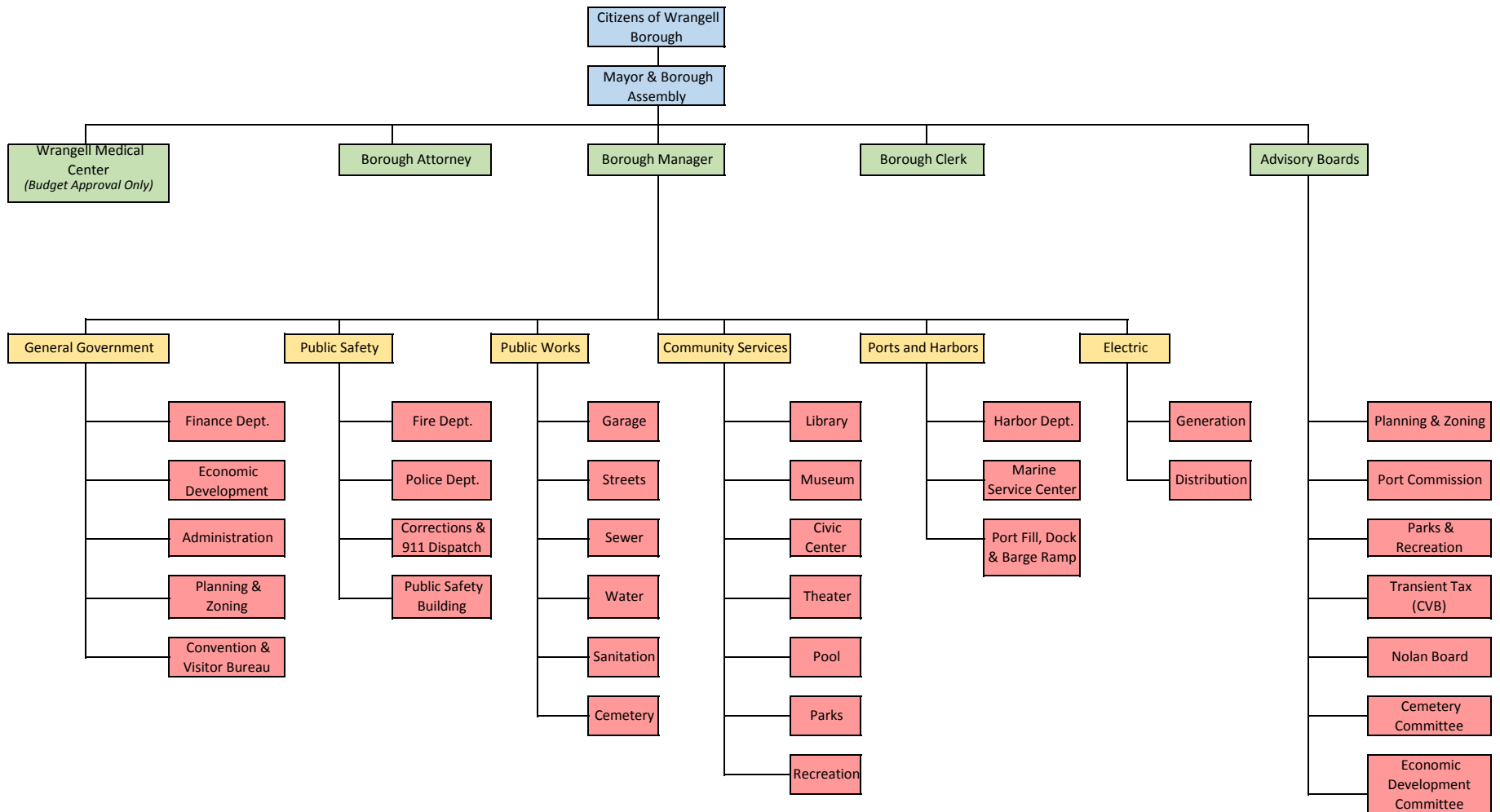
City and Borough of Wrangell

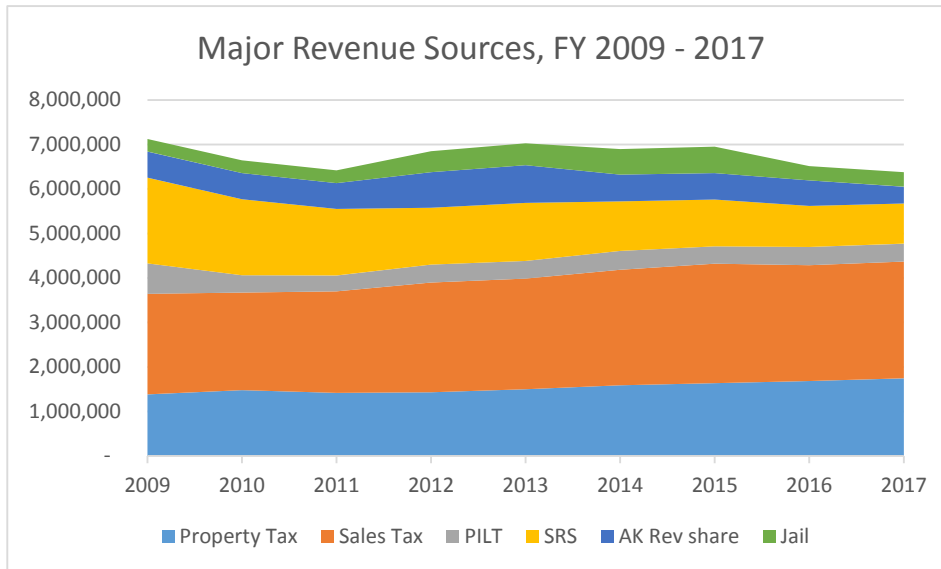
Assessed Value list is Taxable Portion only (does not include exempt property)

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

| NAME | WAGES, SALARIES, OVERTIME, VACATION | | | BENEFITS | | TOTAL NET PERSONNEL COST |
|--|-------------------------------------|-----------------------------------|-----------------------|---|--|--------------------------------|
| | GROSS REGULAR | Overtime, Dbl. Time Standby | VACATION LIABILITY | RETIREMENT: NET PERS, SBS, FICA, MEDICARE | INSURANCE: NET HEALTH LIFE, W.C. | |
| FINANCE DIRECTOR | 80,573 | - | 2,320 | 23,834 | 10,378 | 117,104 |
| ACCOUNTING TECHNICIAN | 47,278 | 10,480 | 2,221 | 17,085 | 18,656 | 95,719 |
| ACCOUNTING CLERK | 42,774 | 3,000 | 2,644 | 13,540 | 22,016 | 83,974 |
| ACCOUNTING CLERK | 36,368 | 3,000 | 1,136 | 11,645 | 10,182 | 62,330 |
| ACCOUNTING CLERK | 19,462 | 2,000 | 413 | 6,348 | 9,399 | 37,622 |
| CITY HALL CUSTODIAN | 10,847 | 500 | 436 | 3,356 | 517 | 15,657 |
| BOROUGH MANAGER | 138,046 | - | 7,961 | 40,834 | 615 | 187,455 |
| ECONOMIC DEVEL. DIRECTOR | 85,141 | - | 4,912 | 25,185 | 30,726 | 145,963 |
| BOROUGH CLERK | 70,311 | - | 2,700 | 20,798 | 30,662 | 124,470 |
| FIRE CHIEF (0.5 FTE) | 34,521 | - | 1,992 | 10,211 | 20,762 | 67,485 |
| FIREMEDIC/TRAINER | 47,517 | 11,000 | 2,251 | 17,309 | 21,634 | 99,711 |
| POLICE CHIEF | 88,372 | - | 5,101 | 26,140 | 13,014 | 132,627 |
| POLICE LIEUTENANT | 70,105 | 10,200 | 4,633 | 23,754 | 12,395 | 121,088 |
| POLICE SERGEANT | 73,074 | 10,000 | 4,793 | 24,573 | 20,921 | 133,361 |
| POLICE OFFICER | 67,260 | 9,700 | 4,440 | 22,765 | 20,724 | 124,890 |
| POLICE OFFICER | 67,260 | 9,700 | 4,440 | 22,765 | 12,299 | 116,464 |
| POLICE SECRETARY | 47,350 | - | 2,277 | 14,006 | 22,037 | 85,670 |
| DMV ASSISTANT | 19,462 | - | 374 | 5,757 | 10,106 | 35,699 |
| POLICE OFFICER | 60,325 | 8,400 | 2,641 | 20,329 | 32,395 | 124,090 |
| CORRECTIONS SEARGANT | 51,243 | 8,600 | 3,452 | 17,702 | 23,562 | 104,560 |
| CORRECTIONS OFFICER/DISPATCHER | 44,507 | 7,200 | 2,983 | 15,295 | 11,528 | 81,513 |
| CORRECTIONS OFFICER/DISPATCHER | 43,051 | 7,200 | 2,899 | 14,864 | 11,479 | 79,492 |
| CORRECTIONS OFFICER/DISPATCHER | 40,368 | 6,400 | 2,698 | 13,834 | 23,194 | 86,494 |
| CORRECTIONS OFFICER/DISPATCHER | 39,497 | 6,400 | 1,765 | 13,576 | 23,164 | 84,403 |
| PUBLIC SAFETY BUILDING CUSTODIAN | 18,078 | - | 692 | 5,347 | 31,214 | 55,331 |
| LEAD MECHANIC | 61,852 | 3,500 | 3,764 | 19,331 | 27,235 | 115,682 |
| MECHANIC | 54,508 | 4,000 | 3,375 | 17,307 | 26,858 | 106,049 |
| PUBLIC WORKS/CAPITAL PROJECTS DIRECTOR | 77,197 | - | 2,221 | 22,835 | 10,367 | 112,620 |
| PUBLIC WORKS FOREMAN | 67,810 | 6,000 | 4,258 | 21,833 | 35,653 | 135,553 |
| MAINTENANCE SPECIALIST III | 60,154 | 5,800 | 3,805 | 19,509 | 35,412 | 124,681 |
| MAINTENANCE SPECIALIST III | 58,581 | 5,700 | 3,709 | 19,014 | 12,885 | 99,889 |
| MAINTENANCE SPECIALIST II | 53,106 | 3,000 | 2,698 | 16,596 | 13,534 | 88,935 |
| MAINTENANCE SPECIALIST I | 41,465 | 3,500 | 1,729 | 13,301 | 12,335 | 72,329 |
| ADMIN. ASSISTANT | 17,377 | - | 167 | 5,140 | 11,562 | 34,245 |
| TEMP PARKS MAINT. | 22,000 | 2,000 | - | 7,099 | 707 | 31,806 |
| LIBRARY DIRECTOR | 55,978 | - | 3,230 | 16,558 | 30,598 | 106,364 |
| LIBRARY ASSISTANT II | 26,434 | - | 572 | 7,819 | 10,138 | 44,962 |
| LIBRARY ASSISTANT I | 14,942 | - | 287 | 4,420 | 11,071 | 30,720 |
| LIBRARY CASUAL | 13,500 | - | - | 3,993 | 60 | 17,553 |
| WASTEWATER LEADMAN | 67,370 | 3,500 | 3,657 | 20,963 | 26,190 | 121,681 |
| WASTEWATER OPERATOR | 41,576 | 2,500 | 1,695 | 13,038 | 12,314 | 71,123 |
| CIVIC CENTER DIRECTOR | 51,161 | - | 2,952 | 15,133 | 10,250 | 79,495 |
| MUSEUM CASUAL | 33,720 | - | - | 9,974 | 150 | 43,845 |
| CIVIC CENTER CASUAL | 14,520 | - | - | 4,295 | 65 | 18,880 |
| NOLAN BUILDING CUSTODIAN | 13,435 | 500 | 405 | 4,122 | 821 | 19,282 |
| NOLAN BUILDING CASUAL | 500 | - | - | 148 | 24 | 672 |
| PARKS & RECREATION DIRECTOR | 56,254 | - | 1,621 | 16,640 | 13,453 | 87,969 |
| RECREATION COORDINATOR | 25,167 | 1,500 | 513 | 7,888 | 11,556 | 46,624 |
| POOL LIGHT MAINTENANCE CUSTODIAN | 24,633 | 500 | 481 | 7,434 | 1,684 | 34,732 |
| POOL - LIFEGUARDS | 65,000 | - | - | 19,227 | 3,967 | 88,194 |
| RECREATION - CASUAL | 15,000 | - | - | 4,437 | 915 | 20,352 |
| SANITATION WORKER | 45,222 | 1,500 | 1,797 | 13,820 | 34,930 | 97,269 |
| SANITATION WORKER | 44,336 | 500 | 2,154 | 13,263 | 24,165 | 84,418 |
| ELECTRICAL SUPERINTENDENT | 84,371 | - | 4,868 | 24,957 | 22,716 | 136,912 |
| DIESEL ELECTRIC MECHANIC | 57,711 | 3,500 | 2,354 | 18,106 | 13,584 | 95,254 |
| ELECTRICAL DISPATCH SECRETARY | 38,816 | - | 1,120 | 11,482 | 17,838 | 69,256 |
| LINEMAN | 79,260 | 26,300 | 3,045 | 31,225 | 28,653 | 168,483 |
| LINE FOREMAN | 76,275 | 26,300 | 5,922 | 30,342 | 37,934 | 176,773 |
| LINEMAN | 69,736 | 2,500 | 2,778 | 21,368 | 14,122 | 110,504 |
| GROUNDSMAN/METER READER | 39,578 | 1,500 | 1,185 | 12,151 | 12,773 | 67,187 |
| DISTR. CASUAL LABOR | 10,000 | - | - | 2,958 | 450 | 13,408 |
| WATER TREATMENT LEADMAN | 65,951 | 7,500 | 3,818 | 21,727 | 35,274 | 134,270 |
| WATER FILL-IN/CASUAL | 4,321 | - | - | 1,278 | - | 5,599 |
| HARBORMASTER | 74,041 | - | 4,272 | 21,901 | 34,384 | 134,599 |
| ASSISTANT HARBORMASTER | 51,498 | 1,250 | 3,043 | 15,603 | 36,286 | 107,680 |
| ADMINISTRATIVE ASSISTANT - HARBOR | 41,940 | 650 | 1,638 | 12,598 | 13,291 | 70,117 |
| HARBOR MAINTENANCE/SECURITY | 37,981 | 650 | 1,485 | 11,427 | 13,072 | 64,616 |
| HARBOR MAINTENANCE/SECURITY | 38,718 | 250 | 1,124 | 11,527 | 20,468 | 72,086 |
| HARBORS CASUAL | 32,000 | - | - | 9,466 | 1,744 | 43,210 |
| MARINE SERVICE CENTER LEADMAN | 58,902 | 4,000 | 3,629 | 18,606 | 33,559 | 118,696 |
| BOATYARD FILL-IN/CASUAL | 16,000 | - | - | 4,733 | 1,050 | 21,783 |
| | 3,342,686 | 232,180 | 157,543 | 1,057,445 | 1,159,678 | 5,949,532 |

Organizational Chart
City and Borough of Wrangell





MAJOR GENERAL FUND REVENUES

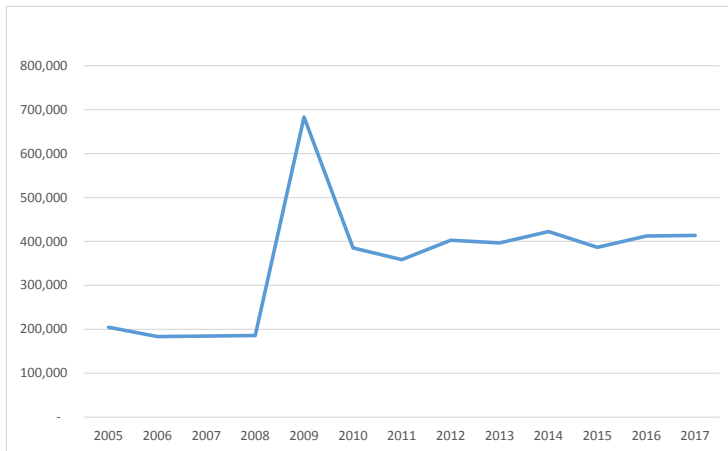
| FY | Property Tax | Sales Tax | PILT | SRS | AK Rev share | Jail | Total | % Change |
|------|--------------|-----------|---------|-----------|--------------|---------|-----------|----------|
| 2009 | 1,385,384 | 2,258,572 | 683,103 | 1,927,292 | 586,265 | 283,926 | 7,124,542 | |
| 2010 | 1,479,196 | 2,196,229 | 385,430 | 1,709,658 | 587,742 | 283,926 | 6,642,181 | -6.77% |
| 2011 | 1,416,127 | 2,283,057 | 358,387 | 1,495,060 | 583,212 | 283,926 | 6,419,769 | -3.35% |
| 2012 | 1,433,278 | 2,463,677 | 402,855 | 1,280,838 | 797,033 | 474,904 | 6,852,585 | 6.74% |
| 2013 | 1,503,414 | 2,483,505 | 396,589 | 1,304,978 | 846,656 | 495,204 | 7,030,346 | 2.59% |
| 2014 | 1,586,960 | 2,597,534 | 422,201 | 1,117,867 | 596,467 | 578,008 | 6,899,037 | -1.87% |
| 2015 | 1,638,854 | 2,682,623 | 386,708 | 1,052,611 | 598,068 | 591,408 | 6,950,272 | 0.74% |
| 2016 | 1,687,287 | 2,600,000 | 412,325 | 922,952 | 568,634 | 325,274 | 6,516,472 | -6.24% |
| 2017 | 1,745,000 | 2,625,000 | 400,000 | 904,250 | 379,441 | 325,000 | 6,378,691 | -2.11% |

City-wide Personnel Costs

| FY | Wages | Overtime | Tax | PERS | SBS | Health | WC | Total | % Change |
|------|-----------|----------|---------|-----------|---------|-----------|---------|-----------|----------|
| 2009 | 2,800,003 | 169,265 | 149,214 | 963,313 | 83,126 | 909,135 | 170,365 | 5,244,421 | |
| 2010 | 2,957,099 | 153,510 | 65,635 | 789,873 | 176,415 | 1,008,933 | 183,055 | 5,334,520 | 1.72% |
| 2011 | 3,104,595 | 182,983 | 68,182 | 906,125 | 185,230 | 873,278 | 177,874 | 5,498,267 | 3.07% |
| 2012 | 3,224,717 | 185,284 | 73,993 | 1,028,976 | 189,882 | 991,197 | 101,606 | 5,795,655 | 5.41% |
| 2013 | 3,315,055 | 169,044 | 67,777 | 1,144,039 | 196,371 | 969,651 | 138,259 | 6,000,196 | 3.53% |
| 2014 | 3,316,046 | 167,358 | 74,493 | 1,161,982 | 196,320 | 938,820 | 131,798 | 5,986,817 | -0.22% |
| 2015 | 3,481,797 | 143,474 | 80,068 | 1,795,851 | 199,917 | 1,015,117 | 135,881 | 6,852,105 | 14.45% |
| 2016 | 3,611,320 | 150,000 | 83,271 | 1,220,081 | 205,915 | 1,010,000 | 135,000 | 6,415,586 | -6.37% |
| 2017 | 3,745,661 | 150,000 | 86,602 | 1,281,085 | 212,092 | 1,403,900 | 135,000 | 7,014,340 | 9.33% |

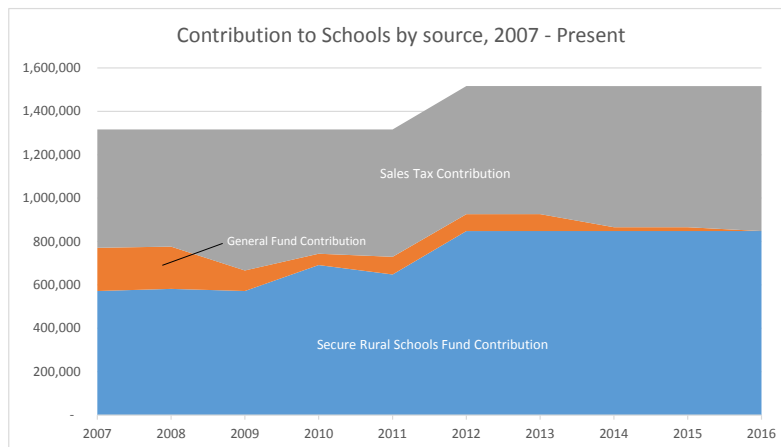
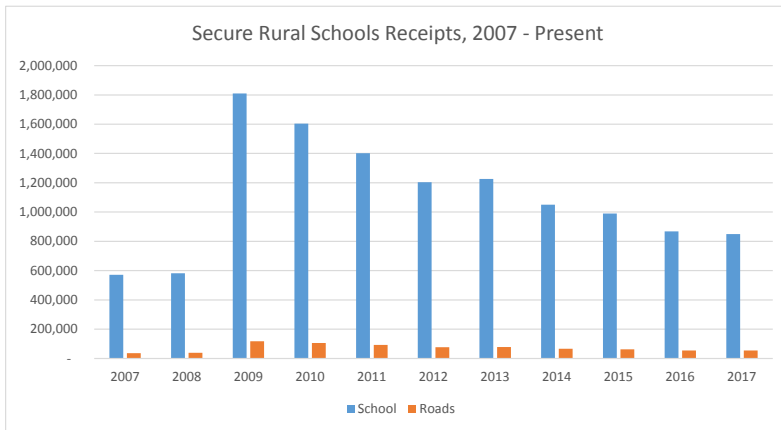
FEDERAL REVENUE SOURCES

CITY AND BOROUGH OF WRANGELL



PAYMENT IN LIEU OF TAXES (PILT)

| | |
|------|---------|
| 2005 | 204,810 |
| 2006 | 183,449 |
| 2007 | 184,673 |
| 2008 | 185,955 |
| 2009 | 683,103 |
| 2010 | 385,430 |
| 2011 | 358,387 |
| 2012 | 402,855 |
| 2013 | 396,589 |
| 2014 | 422,201 |
| 2015 | 386,708 |
| 2016 | 412,325 |
| 2017 | 413,467 |



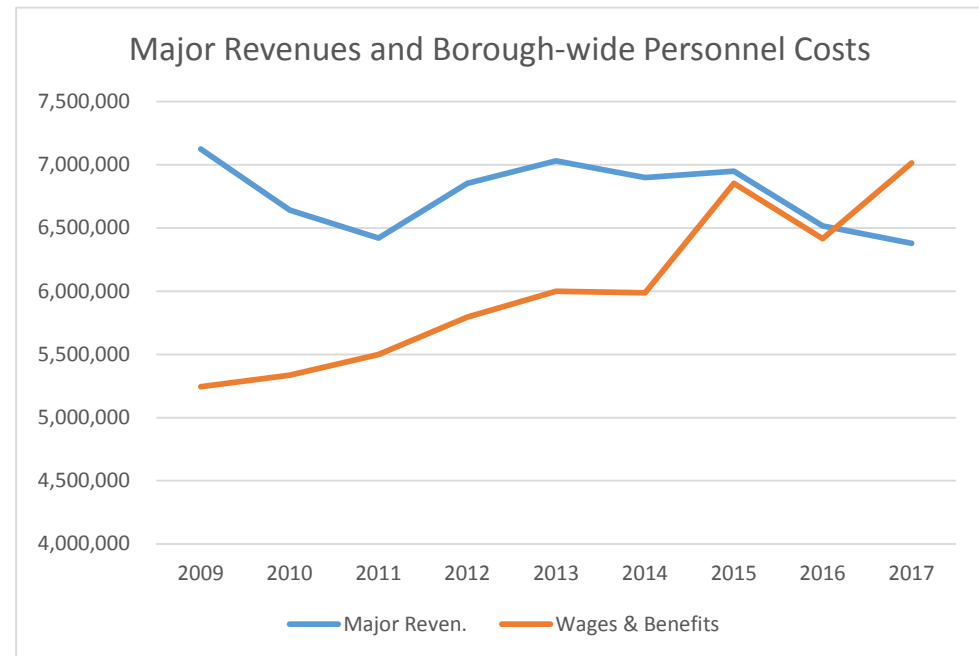
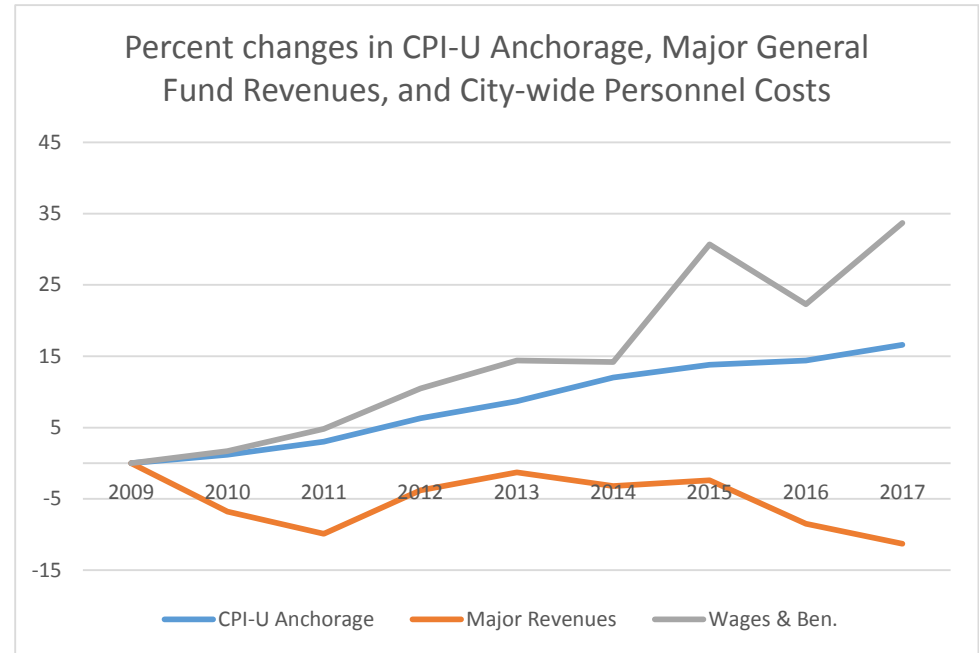
| Fiscal Year | School | Roads | Total | SRS CONTR | GF Contr. | S.T. Contr. | TOTAL |
|-------------|-----------|---------|-----------|-----------|-----------|-------------|-----------|
| 2007 | 571,787 | 36,194 | 607,981 | 571,788 | 199,499 | 545,000 | 1,316,287 |
| 2008 | 581,513 | 38,347 | 619,860 | 581,513 | 194,499 | 540,275 | 1,316,287 |
| 2009 | 1,809,728 | 117,564 | 1,927,292 | 571,788 | 94,499 | 650,000 | 1,316,287 |
| 2010 | 1,603,831 | 105,827 | 1,709,658 | 691,297 | 51,990 | 573,000 | 1,316,287 |
| 2011 | 1,401,725 | 93,335 | 1,495,060 | 648,137 | 81,150 | 587,000 | 1,316,287 |
| 2012 | 1,203,988 | 76,850 | 1,280,838 | 848,487 | 77,799 | 590,000 | 1,516,286 |
| 2013 | 1,226,680 | 78,298 | 1,304,978 | 848,488 | 77,799 | 590,000 | 1,516,287 |
| 2014 | 1,050,795 | 67,072 | 1,117,867 | 848,488 | 17,800 | 650,000 | 1,516,288 |
| 2015 | 989,454 | 63,157 | 1,052,611 | 848,488 | 17,800 | 650,000 | 1,516,288 |
| 2016 | 867,575 | 55,377 | 922,952 | 848,488 | - | 667,800 | 1,516,288 |
| 2017 | 850,000 | 54,250 | 904,250 | 848,488 | - | 667,800 | 1,516,288 |

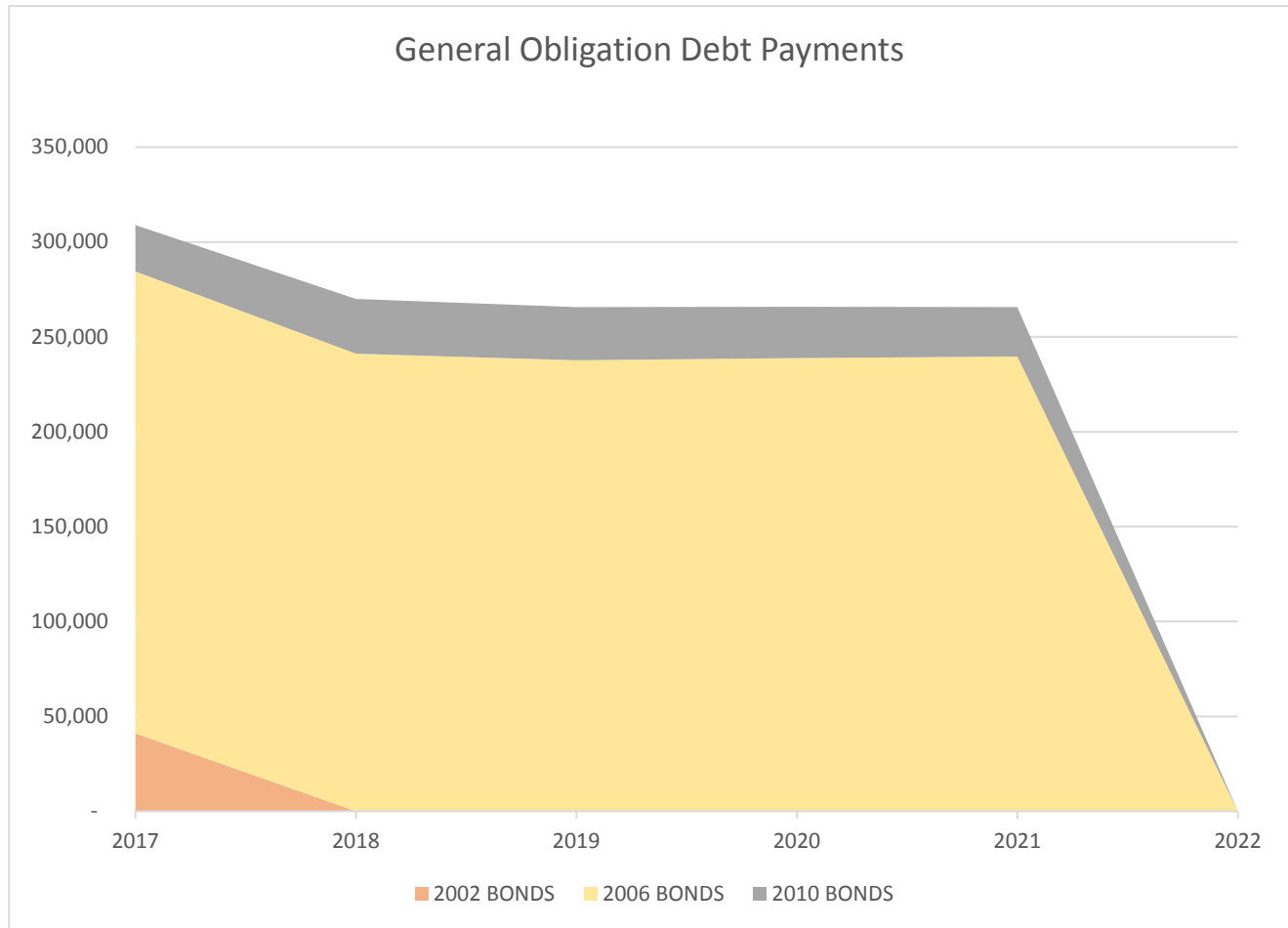
| FY | CPI-U Anchorage | Major Revenues | Wages & Ben. |
|------|-----------------|----------------|--------------|
| 2010 | 1.2% | -6.8% | 1.7% |
| 2011 | 1.8% | -3.3% | 3.1% |
| 2012 | 3.2% | 6.7% | 5.4% |
| 2013 | 2.2% | 2.6% | 3.5% |
| 2014 | 3.1% | -1.9% | -0.2% |
| 2015 | 1.6% | 0.7% | 14.5% |
| 2016 | 0.5% | -6.2% | -6.4% |
| 2017 | 1.9% | -2.1% | 9.3% |

Indexed to 100 for graphing purposes

| FY | CPI-U Anchorage | Major Revenues | Wages & Ben. |
|------|-----------------|----------------|--------------|
| 2009 | 0 | 0 | 0 |
| 2010 | 1.2 | -6.8 | 1.7 |
| 2011 | 3.0 | -9.9 | 4.8 |
| 2012 | 6.3 | -3.8 | 10.5 |
| 2013 | 8.7 | -1.3 | 14.4 |
| 2014 | 12.0 | -3.2 | 14.2 |
| 2015 | 13.8 | -2.4 | 30.7 |
| 2016 | 14.4 | -8.5 | 22.3 |
| 2017 | 16.6 | -11.3 | 33.7 |

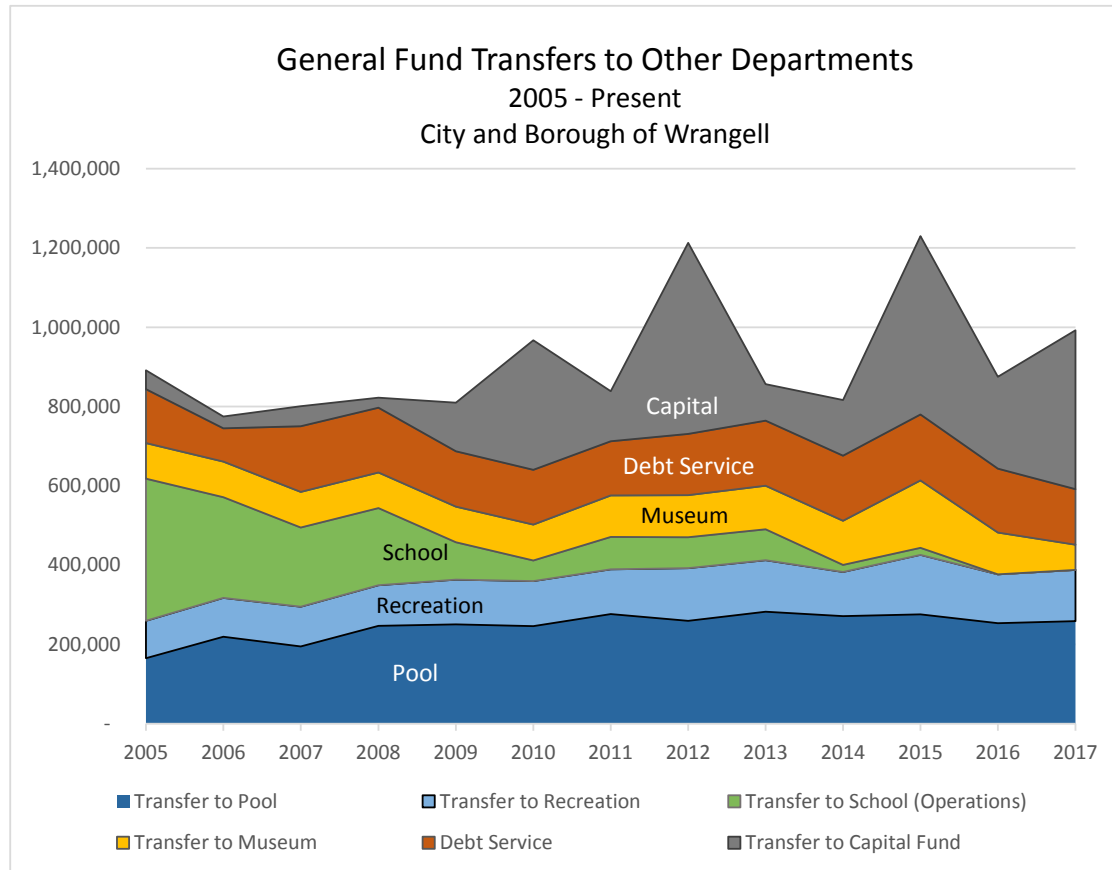
| FY | Major Reven. | Wages & Benefits |
|------|--------------|------------------|
| 2009 | 7,124,542 | 5,244,421 |
| 2010 | 6,642,181 | 5,334,520 |
| 2011 | 6,419,769 | 5,498,267 |
| 2012 | 6,852,585 | 5,795,655 |
| 2013 | 7,030,346 | 6,000,196 |
| 2014 | 6,899,037 | 5,986,817 |
| 2015 | 6,950,272 | 6,852,105 |
| 2016 | 6,516,472 | 6,415,586 |
| 2017 | 6,378,691 | 7,014,340 |





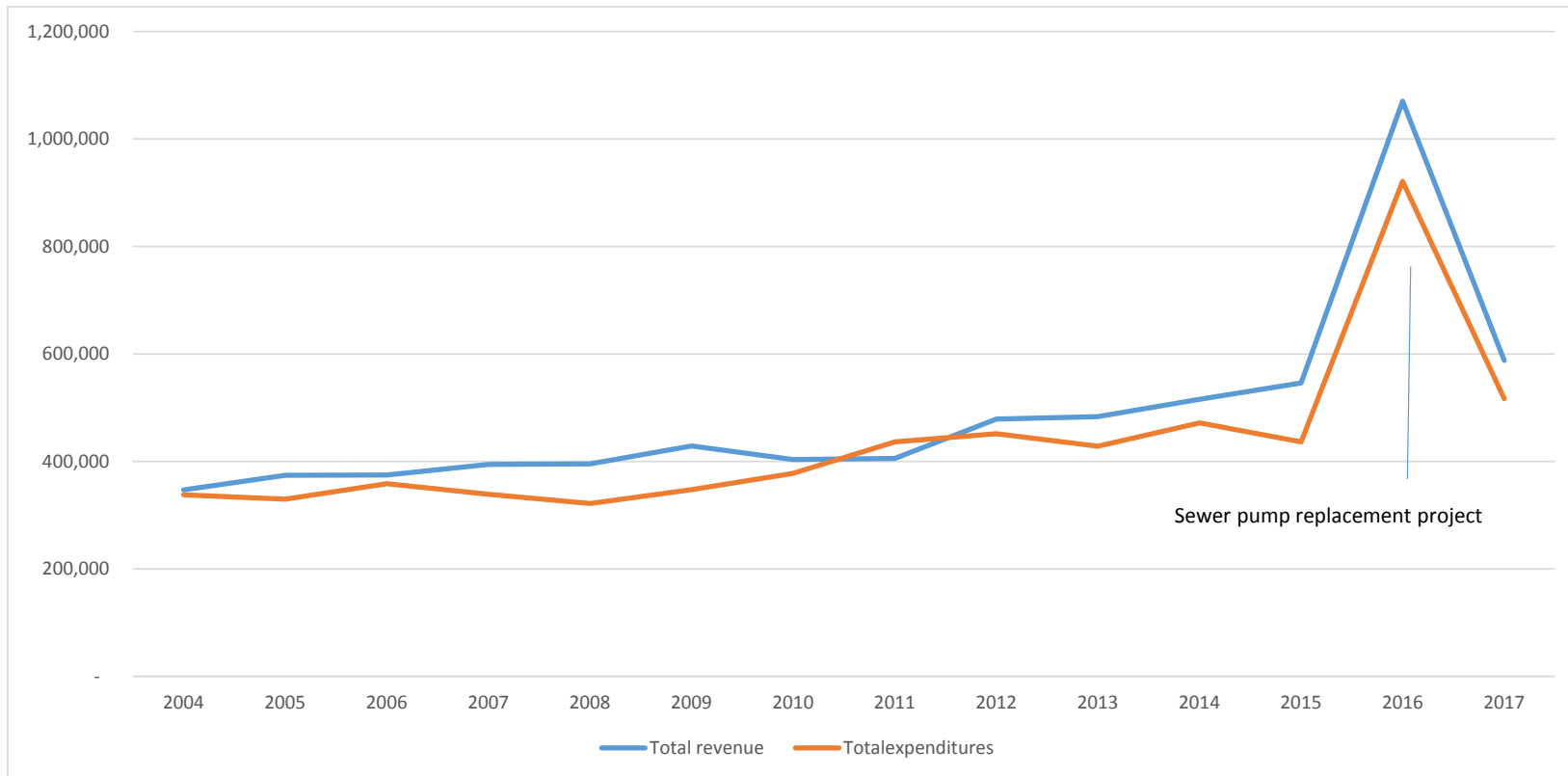
| YEAR | 2002 BONDS | 2006 BONDS | 2010 BONDS | TOTAL INTEREST | TOTAL PRINCIPAL | TOTAL PAYMENT | State Reimb. | Net Debt Service |
|------|------------|------------|------------|----------------|-----------------|---------------|--------------|------------------|
| 2017 | 41,000 | 243,475 | 24,475 | 51,275 | 270,000 | 321,275 | 168,000 | 489,275 |
| 2018 | - | 241,200 | 28,875 | 41,275 | 240,000 | 281,275 | 166,430 | 447,705 |
| 2019 | - | 237,700 | 28,000 | 31,800 | 250,000 | 281,800 | 164,000 | 445,800 |
| 2020 | - | 238,900 | 27,000 | 21,800 | 260,000 | 281,800 | 164,840 | 446,640 |
| 2021 | - | 239,700 | 26,000 | 11,106 | 270,000 | 281,106 | 165,390 | 446,496 |
| 2022 | - | - | - | - | - | - | - | - |

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



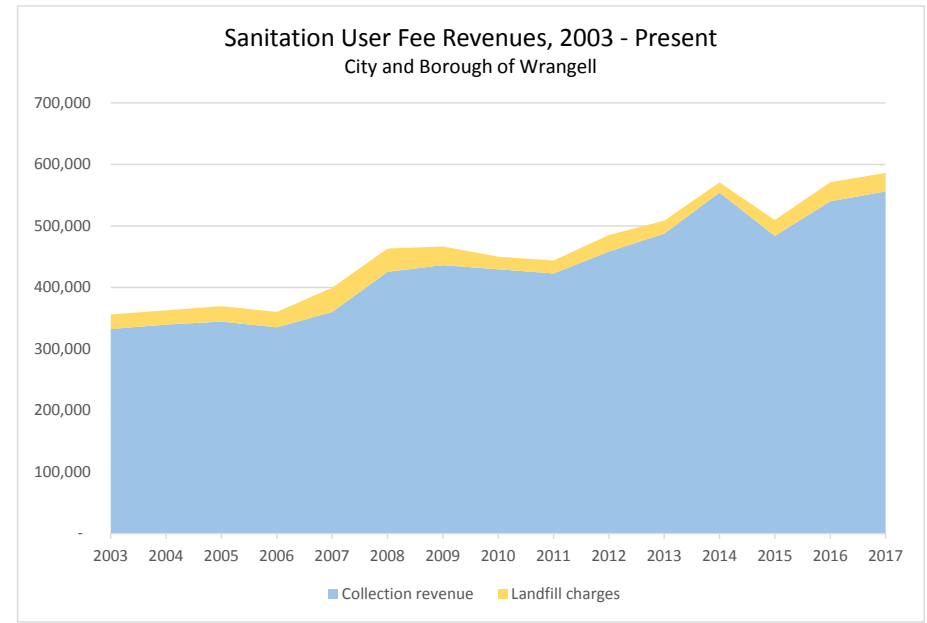
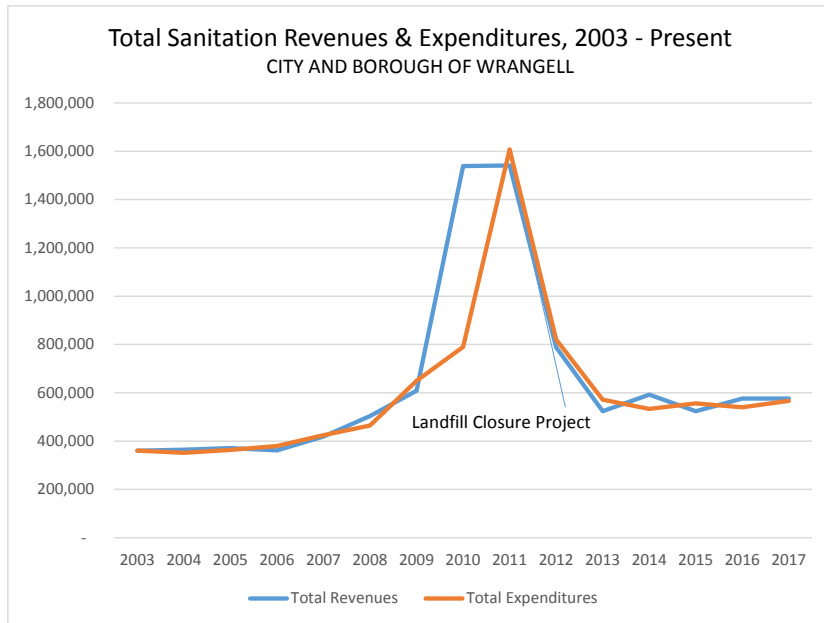
| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|---------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Transfer to Pool | 165,275 | 219,509 | 194,555 | 246,868 | 250,263 | 245,916 | 276,410 | 259,780 | 282,839 | 271,714 | 275,610 | 253,800 | 259,000 |
| Transfer to Recreation | 94,422 | 97,822 | 100,705 | 102,420 | 113,094 | 114,102 | 113,297 | 132,961 | 129,959 | 111,280 | 150,523 | 123,000 | 128,780 |
| Transfer to School (Operations) | 358,141 | 254,074 | 199,499 | 194,499 | 94,499 | 51,990 | 81,150 | 78,000 | 78,000 | 17,800 | 17,800 | - | - |
| Transfer to Museum | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 105,210 | 105,840 | 109,230 | 111,520 | 169,980 | 105,500 | 63,728 |
| Debt Service | 135,862 | 83,938 | 165,873 | 163,431 | 139,250 | 138,568 | 136,225 | 154,279 | 164,118 | 163,971 | 165,794 | 160,829 | 140,222 |
| Transfer to Capital Fund | 47,677 | 29,844 | 50,495 | 25,009 | 122,558 | 326,960 | 126,244 | 481,900 | 92,317 | 140,328 | 450,262 | 232,000 | 400,450 |

Sewer Department Historical Revenues & Expenditures
City and Borough of Wrangell



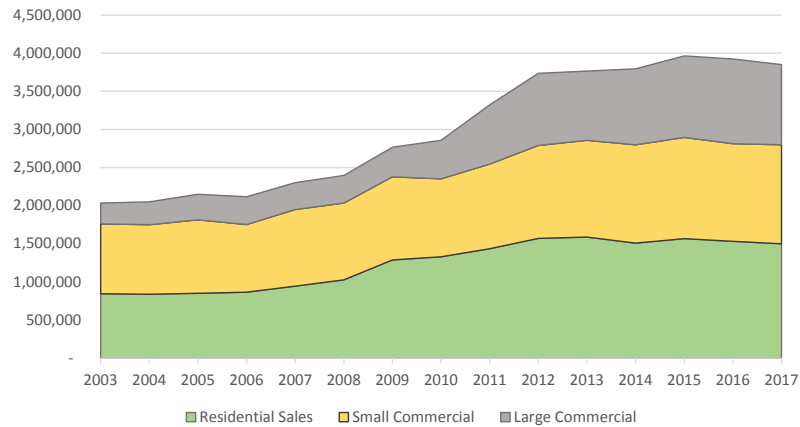
| | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|---------|
| Total revenue | 346,998 | 374,241 | 374,535 | 394,649 | 395,281 | 428,854 | 403,611 | 405,734 | 478,998 | 483,544 | 515,803 | 546,126 | 1,070,420 | 587,750 |
| Totalexpenditures | 337,726 | 329,660 | 358,540 | 338,932 | 321,681 | 347,628 | 377,567 | 436,593 | 451,520 | 428,142 | 471,577 | 436,366 | 921,246 | 516,839 |

SANITATION FUND REVENUES & EXPENSES, HISTORICAL
CITY AND BOROUGH OF WRANGELL

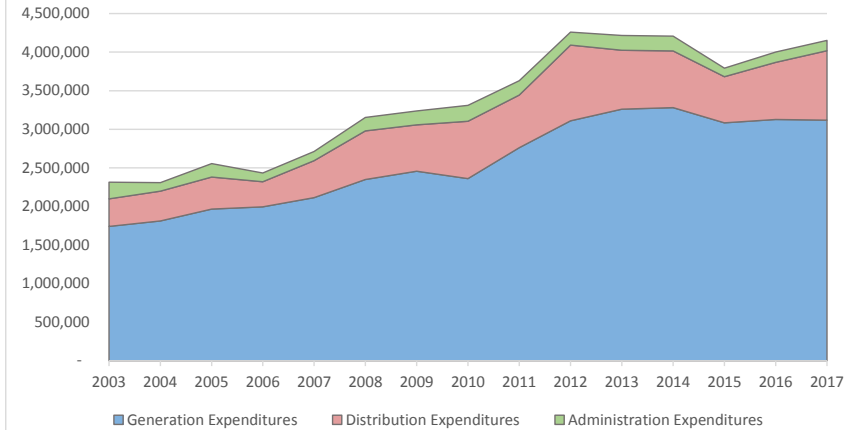


| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Collection revenue | 332,347 | 339,539 | 344,500 | 335,007 | 360,296 | 425,548 | 436,125 | 429,362 | 422,617 | 458,329 | 487,427 | 554,380 | 483,912 | 540,000 | 556,200 |
| Landfill charges | 23,784 | 23,228 | 25,130 | 25,336 | 39,129 | 37,734 | 30,413 | 20,655 | 21,320 | 27,112 | 21,290 | 16,321 | 25,889 | 31,250 | 30,000 |
| Total Revenues | 360,239 | 364,340 | 371,585 | 361,947 | 418,520 | 503,530 | 608,360 | 1,538,254 | 1,541,021 | 788,124 | 524,023 | 592,220 | 523,862 | 575,863 | 575,863 |
| Collection expenses | 107,387 | 84,261 | 91,823 | 109,705 | 125,423 | 116,109 | 225,358 | 117,441 | 146,237 | 137,802 | 157,287 | 157,733 | 119,916 | 150,328 | 170,809 |
| Landfill expenses | 252,851 | 267,399 | 271,811 | 269,958 | 298,779 | 348,105 | 424,254 | 672,470 | 1,461,326 | 682,555 | 413,981 | 375,969 | 436,565 | 389,208 | 395,820 |
| Total Expenditures | 360,238 | 351,660 | 363,634 | 379,663 | 424,202 | 464,214 | 649,612 | 789,911 | 1,607,563 | 820,357 | 571,268 | 533,702 | 556,481 | 539,536 | 566,629 |

Sales Revenues, 2003 - Present
Wrangell Municipal Light & Power



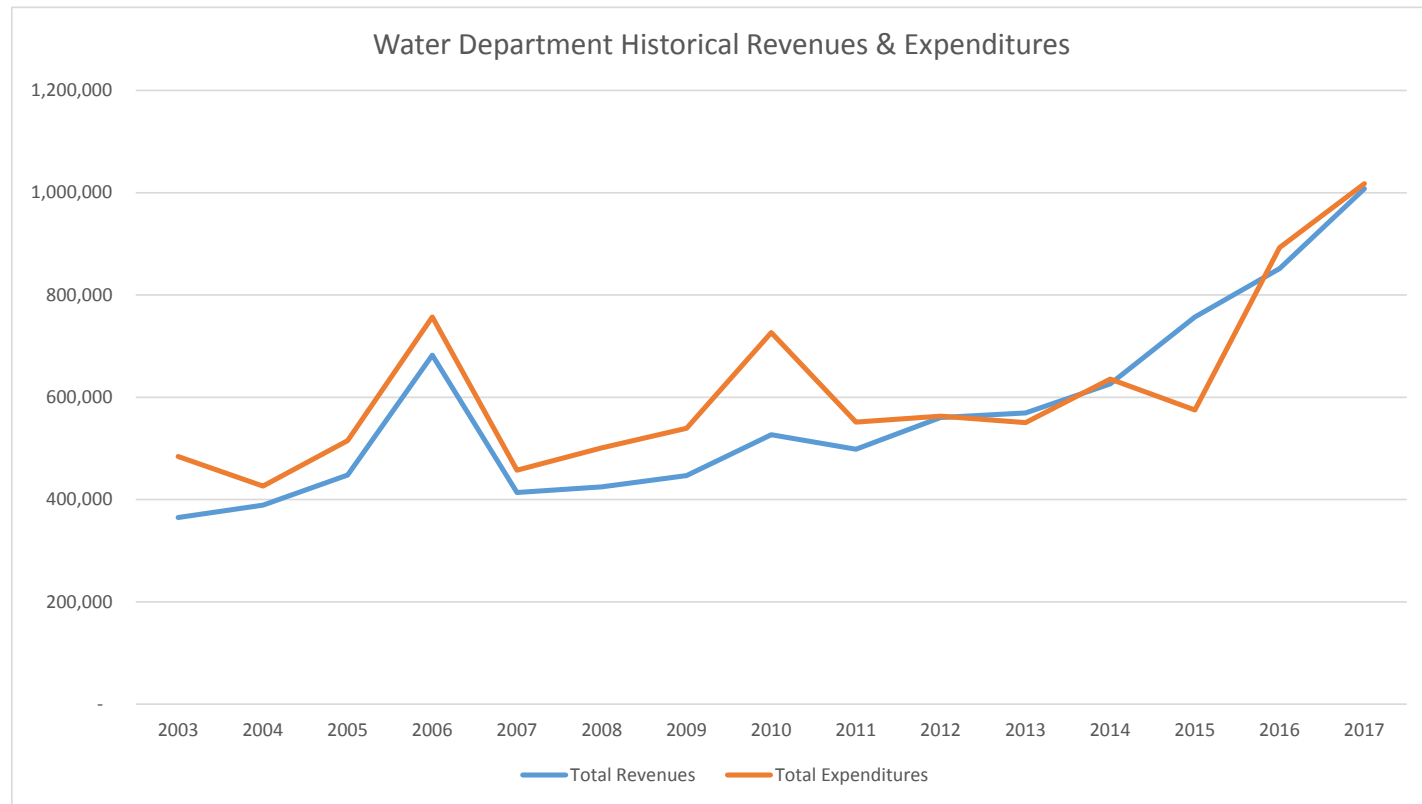
Total Expenditures by Department, 2003 - Present
Wrangell Municipal Light & Power



| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Residential Sales | 844,632 | 837,771 | 850,655 | 865,121 | 943,719 | 1,025,803 | 1,288,442 | 1,329,655 | 1,436,348 | 1,569,793 | 1,588,223 | 1,508,367 | 1,566,034 | 1,531,383 | 1,500,000 |
| Small Commercial | 916,577 | 912,458 | 963,815 | 887,341 | 1,004,973 | 1,007,827 | 1,091,127 | 1,021,804 | 1,108,584 | 1,220,856 | 1,270,353 | 1,290,398 | 1,329,514 | 1,281,582 | 1,300,000 |
| Large Commercial | 272,931 | 300,459 | 335,635 | 365,094 | 354,074 | 361,674 | 385,780 | 504,977 | 776,240 | 945,904 | 908,554 | 996,262 | 1,069,274 | 1,111,536 | 1,050,000 |
| | 2,036,143 | 2,052,692 | 2,152,110 | 2,119,562 | 2,304,773 | 2,397,312 | 2,767,358 | 2,858,446 | 3,323,183 | 3,738,565 | 3,769,143 | 3,797,041 | 3,966,837 | 3,926,517 | 3,852,017 |

| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|-----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Generation Expenditures | 1,741,111 | 1,810,820 | 1,967,110 | 1,994,848 | 2,115,232 | 2,347,848 | 2,456,641 | 2,359,572 | 2,760,946 | 3,109,882 | 3,262,003 | 3,279,990 | 3,083,856 | 3,127,812 | 3,119,240 |
| Distribution Expenditures | 357,130 | 387,288 | 414,313 | 325,656 | 477,493 | 630,099 | 601,728 | 745,346 | 682,017 | 982,326 | 761,486 | 735,773 | 599,085 | 738,985 | 899,590 |
| Administration Expenditures | 215,599 | 109,389 | 174,124 | 113,464 | 118,457 | 175,910 | 178,790 | 205,055 | 185,267 | 167,371 | 193,165 | 192,378 | 110,323 | 134,922 | 131,948 |
| | 2,313,840 | 2,307,497 | 2,555,547 | 2,433,968 | 2,711,182 | 3,153,857 | 3,237,159 | 3,309,973 | 3,628,230 | 4,259,579 | 4,216,654 | 4,208,141 | 3,793,264 | 4,001,719 | 4,150,778 |

| | | | | | | | | | | | | | | | |
|--------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Total revenues | 2,301,668 | 2,274,080 | 2,701,375 | 2,608,557 | 2,832,925 | 2,981,986 | 3,056,380 | 3,046,891 | 3,600,453 | 4,622,403 | 4,279,526 | 4,397,716 | 4,295,969 | 4,626,438 | 4,290,470 |
| Total expenses | 2,313,840 | 2,307,497 | 2,555,547 | 2,433,968 | 2,711,182 | 3,153,857 | 3,237,159 | 3,309,973 | 3,628,230 | 4,259,579 | 4,216,654 | 4,208,141 | 3,793,264 | 4,001,719 | 4,150,778 |
| Excess revenue over (under) expenses | (12,172) | (33,417) | 145,828 | 174,589 | 121,743 | (171,871) | (180,779) | (263,082) | (27,777) | 362,824 | 62,872 | 189,575 | 502,705 | 624,719 | 139,692 |



| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|--------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|
| Total Revenues | 364,885 | 389,045 | 447,853 | 682,295 | 414,049 | 424,679 | 447,048 | 527,043 | 498,281 | 560,203 | 569,293 | 626,319 | 756,808 | 851,367 | 1,007,827 |
| Total Expenditures | 484,416 | 426,374 | 515,485 | 757,024 | 457,567 | 501,114 | 539,636 | 726,479 | 551,618 | 563,046 | 550,713 | 635,659 | 575,420 | 892,548 | 1,017,694 |

*Note, revenue & expenditure increases in 2006, 2010 and 2016-2017 are due in part to capital & grant projects, most of which have all been partially or fully grant funded

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO. 06-16-1343

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADOPTING THE BUDGET FOR ALL FUNDS OF THE CITY OF WRANGELL, ALASKA, FOR THE FISCAL YEAR 2016-2017

WHEREAS, the Borough Assembly sitting as the Board of Equalization on May 9, 2016 and May 24, 2016, assessed and equalized all real property within the City and Borough of Wrangell; and

WHEREAS, taxes levied upon boats; taxes 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 June 14, 2016, approved a mill rate of 12.75 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 2016-2017 in accordance with the Wrangell City Charter Section 5-2; and

WHEREAS, the Assembly held public hearings on May 9, May 24, and June 14, 2016, on the proposed budget in accordance with Wrangell City Charter Section 5-3; and

WHEREAS, the Assembly has approved the proposed budget as presented and/or amended.

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

- Sec. 1. That the General Fund Budget, reserves and transfers, for the fiscal year 2016-2017, in the amount of \$12,850,693 is hereby adopted.
- Sec. 2. That the Capital Project Fund Budget, reserves and transfers, for the fiscal year 2016-2017, in the amount of \$ 855,450 is hereby adopted.
- Sec. 3. That the Miscellaneous Grants Fund Budget, reserves and transfers, for the fiscal year 2016-2017, in the amount of \$ 8,422 is hereby adopted.


- Sec. 4. That the Nolan Center Operating Fund, reserves and transfers, for the fiscal year 2016-2017, in the amount of \$ 421,118 is hereby adopted.
- Sec. 5. That the Sales Tax Fund Budget, reserves and transfers, for the fiscal year 2016-2017, in the amount of \$ 3,975,295 is hereby adopted.
- Sec. 6. That the Theater Fund, reserves and transfers, for the fiscal year 2016-2017, in the amount of \$ 117,090 is hereby adopted.
- Sec. 7. That the Pool/Recreation Fund Budget, reserves and transfers, for the fiscal year 2016-2017, in the amount of \$ 1,555,669 is hereby adopted.
- Sec. 8. That the Borough Organizational Fund, reserves and transfers, for the fiscal year 2016-2017, in the amount of \$ 312,498 is hereby adopted.
- Sec. 9. That the Transient Tax Fund Budget, reserves and transfers, for the fiscal year 2016-2017, in the amount of \$ 242,399 is hereby adopted.
- Sec. 10. That the Secure Schools Budget, reserves and transfers, for the fiscal year 2016-2017, in the amount of \$ 4,815,140 is hereby adopted.
- Sec. 11. That the Economic Recovery Fund, reserves and transfers, for the fiscal year 2016-2017, in the amount of \$ 521,161 is hereby adopted.
- Sec. 12. That the Permanent Fund, reserves and transfers, for the fiscal year 2016-2017, in the amount of \$ 6,789,845 is hereby adopted.
- Sec. 13. That the Debt Service Fund Budget, reserves and transfers, for the fiscal year 2016-2017, in the amount of \$ 308,950 is hereby adopted.
- Sec. 14. That the Residential Construction Fund, reserves and transfers, for the fiscal year 2016-2017, in the amount of \$ 1,726 is hereby adopted.
- Sec. 15. That the Industrial Construction Fund, reserves and transfers, for the fiscal year 2016-2017, in the amount of \$ 226,113 is hereby adopted.
- Sec. 16. That the Sewer Utility Revenue Fund Budget, reserves and transfers, for the fiscal year 2016-2017, in the amount of \$ 1,006,506 is hereby adopted.
- Sec. 17. That the Sanitation Fund, reserves and transfers, for the fiscal year 2016-2017, in the amount of \$ 697,271 is hereby adopted.
- Sec. 18. That the Electric Utility Enterprise Fund budget, reserves and transfers, for the fiscal year 2016-2017, in the amount of \$ 6,366,630 is hereby adopted.

Sec. 19. That the Water Utility Enterprise Fund Budget, reserves and transfers, for the fiscal year 2016-2017, in the amount of \$ 1,428,468 is hereby adopted.


Sec. 20. That the Port Utility Enterprise Fund Budget, reserves and transfers, for the fiscal year 2016-2017, in the amount of \$ 7,631,620 is hereby adopted.

Sec. 21. That a copy of the final budget, as approved, be attached hereto and adopted by reference.

ADOPTED: June 27, 2016



David L. Jack, Mayor

ATTEST: 

Kim Lane, MMC, Borough Clerk

