

CITY & BOROUGH OF WRANGELL, ALASKA

ADOPTED ANNUAL BUDGET
FOR FISCAL YEAR 2024



DRAFT



TABLE OF CONTENTS

SECTION	FUND	DEPT	DESCRIPTION	PAGE(S)	
INTRODUCTION			ACKNOWLEDGEMENTS	4	
			ORGANIZATIONAL CHART	5	
			BUDGET CALENDAR	6	
			BOROUGH MISSION & VISION	7	
			BOROUGH MANAGER'S NOTE	8-10	
			POLICIES & ASSUMPTIONS	11-20	
			SUMMARY OF FUNDS	21	
GENERAL FUND	11000	000	GENERAL FUND SUMMARY	22-26	
	11000	001	ADMINISTRATION	27-29	
	11000	002	CLERK & ASSEMBLY	30-33	
	11000	003	FINANCE & CITY HALL BUILDING	34-38	
	11000	012	FIRE	39-43	
	11000	013	POLICE	44-47	
	11000	014	CORRECTIONS & 911 DISPATCH	48	
	11000	015	PUBLIC SAFETY BUILDING	49	
	11000	021	PUBLIC WORKS	50-53	
	11000	022	GARAGE	54-56	
	11000	024	STREETS	57-58	
	11000	026	CEMETERY	59	
	11000	029	CAPITAL FACILITIES	60-63	
	11000	032	PLANNING & ZONING	64-67	
	11000	033	COMMUNITY CONTRIBUTIONS	68	
	11000	034	LIBRARY	69-73	
SPECIAL REVENUE FUNDS			FUND SUMMARY & DESCRIPTIONS	74-76	
	20000	000	PERMANENT FUND	77	
	21000	121-125	NOLAN CENTER	78-82	
	22000	000	SALES TAX	83	
	24000	141-143	PARKS & RECREATION	84-88	
	25000	000	SECURE RURAL SCHOOLS	89	
	26000	000	WPSD LOCAL CONTRIBUTION FUND	90	
	28000	000	TRANSIENT TAX	91-93	
	28010	000	CPV FUND	94-96	
	28020	000	MARIAN GLENZ FUND	97	
	28030	000	BIRDFEST FUND	97	
	11110	000	BOROUGH ORGANIZATIONAL FUND	98	
	11125	000	HOSPITAL LEGACY FUND	99	
	11130	000	911 SURCHARGE FUND	100	
	53000	000	ECONOMIC RECOVERY FUND	101	
	CONSTRUCTION FUNDS			CONSTRUCTION FUNDS SUMMARY	102
		50000	000	RESIDENTIAL CONSTRUCTION FUND	103
52000		000	INDUSTRIAL CONSTRUCTION FUND	103	
DEBT SERVICE FUND	16000	000	DEBT SERVICE FUND	104-105	
ENTERPRISE FUNDS	70000	201-203	WRANGELL MUNICIPAL LIGHT & POWER	107-114	
	72000	301-303	WATER	115-119	

CITY AND BOROUGH OF WRANGELL, ALASKA

ADOPTED ANNUAL BUDGET FOR FISCAL YEAR 2024



74000	000-401	PORT & HARBORS	120-131
76000	501-503	WASTEWATER	132-135
78000	601-603	SANITATION	136-139

APPENDIX

APPENDIX 1 - PERMANENT EMPLOYEE & PAYROLL COSTS	141
--	-----

APPENDIX 2 - PROPERTY TAX ANALYSIS, ASSESSMENT CERTIFICATION, AND ASSEMBLY REPORT	142-145
--	---------

APPENDIX 3 - SALES TAX HISTORICAL ANALYSIS	146
---	-----

APPENDIX 4 - FUTURE DEBT SERVICE	147
---	-----

APPENDIX 5- CAPITAL PROJECTS SUMMARY AND PROJECT DESCRIPTIONS	148-?
--	-------

DRAFT



ACKNOWLEDGEMENTS

MAYOR & ASSEMBLY:

Patricia Gilbert, <i>Mayor</i>	October 2024
David Powell, <i>Vice Mayor</i>	October 2025
Bob Dalrymple, <i>Assembly Member</i>	October 2024
Ryan Howe, <i>Assembly Member</i>	October 2023
Anne Morrison, <i>Assembly Member</i>	October 2023
Jim DeBord, <i>Assembly Member</i>	October 2024
Brittani Robbins, <i>Assembly Member</i>	October 2025

ON-BEHALF OF:

Jeffrey Good, *Borough Manager*

PREPARED BY:

Mason Villarma, *Finance Director*

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

Kim Lane, *Borough Clerk*

Amber Al-Haddad, *Capital Facilities Director*

Kathleen Thomas, *Economic Development Director*

Tim Bunes, *Fire Chief*

Tom Radke, *Chief of Police*

Tom Wetor, *Public Works Director*

Margaret Villarma, *Library Director*

Cyni Crary, *Nolan Center Director*

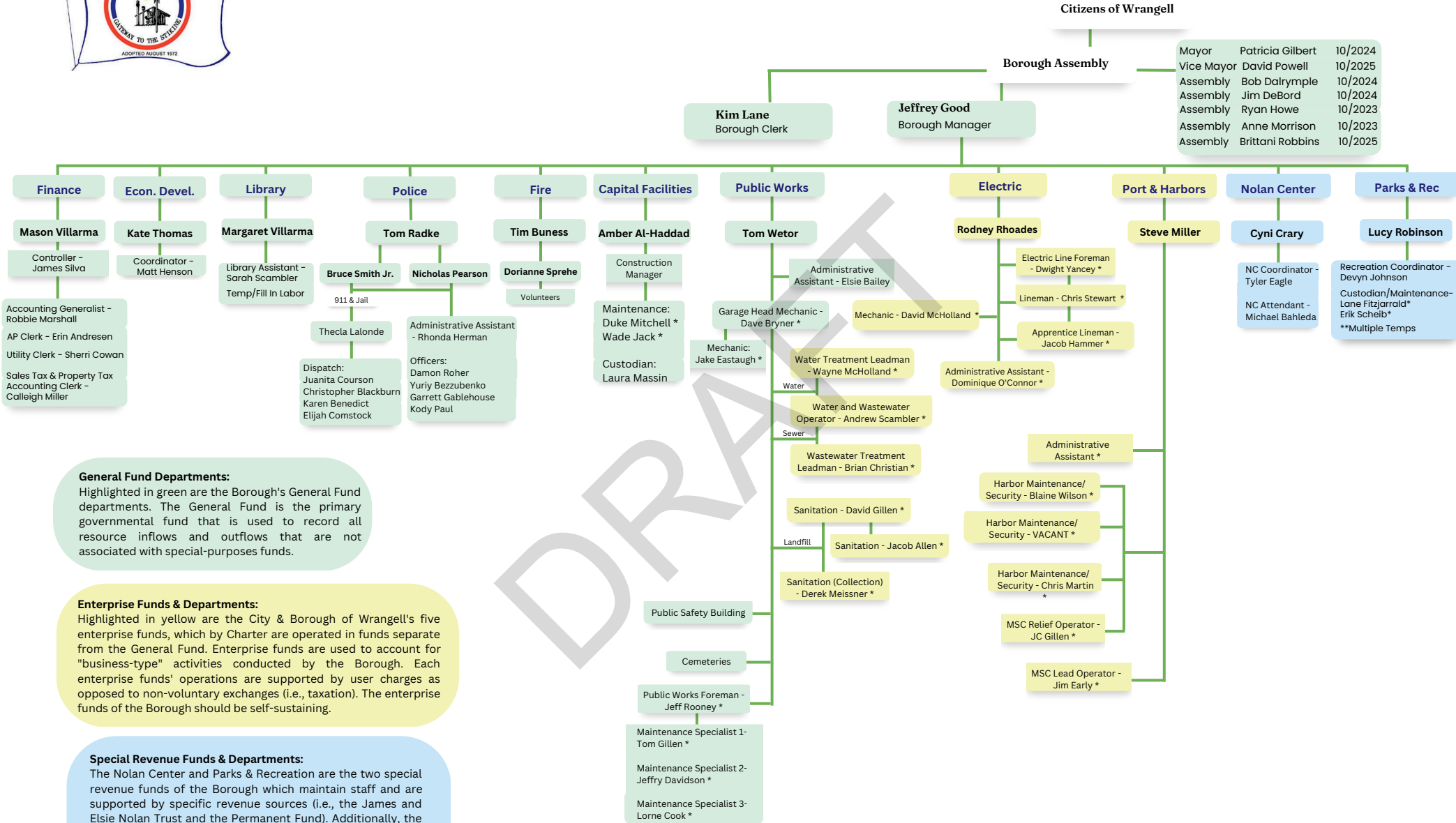
Lucy Robinson, *Parks & Recreation Director*

Rod Rhoades, *Electrical Superintendent*

Steve Miller, *Harbormaster*

CITY AND BOROUGH OF WRANGELL

ORGANIZATIONAL CHART



General Fund Departments:

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

Enterprise Funds & Departments:

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

Special Revenue Funds & Departments:

The Nolan Center and Parks & Recreation are the two special revenue funds of the Borough which maintain staff and are supported by specific revenue sources (i.e., the James and Elsie Nolan Trust and the Permanent Fund). Additionally, the Nolan Center and Parks and Recreation generate supplementary revenues to help support operations. The Nolan Center operates a theater, museum and civic center that generate program revenues. Parks and recreation earns various program revenues through the pool, the Borough's parks, and the community center.



FY 2024 BUDGET DEVELOPMENT CALENDAR

JANUARY:

- Tuesday, January 24th Assembly Approval of Budget Calendar

FEBRUARY:

- Monday, February 1st Budget Prep Documents to Department Directors

MARCH:

- Monday, March 6th Joint Work Session CBW & WPSD
- Friday, March 10th General Fund Revenues Due (MV)
- Friday, March 17th Special Revenue Fund Revenues Due (MV)
- Friday, March 24th Enterprise Revenues Due (MV)
- Friday, March 24th Maintenance & Interdepartmental Charges Due (Tom, Steve, and Amber)
- Friday, March 31st All Operating Expenses Due for all Funds

APRIL:

- Friday, April 1st - 31st Draft Budget Compiled
Finance Director Initial Review

MAY:

- Monday, May 1st Statutorily Required Date for FY 2024 School Budget Submittal to CBW
- Monday, May 15th Capital Project Final Reappropriation Analysis
- Monday, May 22nd Final Budget Due for Manager Review

JUNE:

- Friday, June 2nd Final Budget Sent to Assembly for Review
- Tuesday, June 6th Budget Work Session
- Tuesday, June 13th FY 2024 Official Budget Public Hearing (Regular Assembly Meeting)
- Tuesday, June 27th **FY 2024 Budget Adoption**
- Friday, June 30th Statutorily Required Date for Local School Contribution Appropriation

*The school budget and local contribution must be approved within 30 day of submittal of the district's budget. Action by the Assembly will change based on when the budget is submitted to the Borough.



Mission Statement

The City and Borough of Wrangell will maximize opportunities for economic development while retaining an attractive, sustainable, and secure environment ensuring the prosperity of businesses, residents and visitors alike. We are committed to providing quality services in a cost-effective manner through responsible and professional leadership.

Vision Statement

The City and Borough of Wrangell is dedicated to providing a secure and vibrant community environment that fosters recreational, education and economic prosperity while preserving and maintaining neighborhoods and public amenities, generating community pride, and encouraging active citizen participation. It is a community that embraces its rich history and culture.

Code of Ethics

We, the employees of the City and Borough of Wrangell are committed to the highest standards of ethical conduct that reflect:

Accountability: Provide quality services. Deliver results that make a positive difference, be accountable for the decisions we make, and fulfill personal commitments to others. Deploy the public process to ensure engagement from community members and agency partners.

Honesty: Be open and truthful in our relationships with our co-workers and customers. Exercise the utmost care as representative of Wrangell.

Integrity: Hold as confidential all information accepted in trust. Exhibit conduct that inspires public confidence. Seek no favor or personal gain. Avoid conflicts of interest. Avoid improper influence. Make decisions/take actions in the best interest of the community.





BOROUGH MANAGER'S NOTE ON THE ANNUAL BUDGET

The approved Fiscal Year 2024 Budget was adopted on June 27, 2023, through RESOLUTION 06-23-17## . The budget development process included a public hearing held on June 13, 2023, to offer a mode for public input.

The four main sources of funding in our General Fund include State Revenue Sharing, Federal Payment in Lieu of Taxes (PILT), Property Taxes, and Sales Taxes. It continues to be our goal to optimize the use of our General Revenues to maintain and improve infrastructure and services. In the 2023 calendar year we realized that a city-wide assessment for all the properties would need to take place in order to account for the increase in property values over the past few years. This allowed us to correct disparities between like properties while adequately adjusting property assessments to current values. If the Borough had gone with the traditional cycle of only assessing a third of the properties, a third of the population would have been disproportionately affected and would not have provided us the opportunity to account for this with a mill rate adjustment. With recent decreases in oil prices, the condition of the State budget is not as promising as expected. As a result, the State is looking at balancing an increase to the school allotment with a decrease to the permanent fund distribution. There was also limited funding for capital projects in the State budget.

In addition to the five main sources of funding, the CBW makes a significant effort going after grant funding. These efforts have proven beneficial with the current value of ongoing grant money awarded at \$17,372,383 for capital projects and personnel cost reimbursement.

In FY 2023 we made a commitment to address the infrastructure needs of the community that include major projects like the Water Treatment Facility, the Wastewater Treatment Plant, and the Public Safety Building. In addition, our budget accounted for the required routine maintenance and capitalization of our roads, utilities, and buildings. Examples of some of our progress include:

- 1) For Public Works:
 - a) In FY 2023 we completed the design for the Water Treatment Facility and will have the RFP out in June. We worked with our State Representatives and received an additional \$4.1M appropriation that will go towards our Water Treatment plant construction and can also be utilized for the Federal cost match.
 - b) Received \$2.08 million for the upper reservoir bypass project.
 - c) Completed the upper dam stabilization analysis.
 - d) Completed a slope analysis on 3rd street.
- 2) At Wrangell Municipal Light and Power:



- a) Completed an overhaul of Generator 1, Generator 5, and controls upgrade to Generator 5.
- b) Awarded the AMI metering project to replace all the meters and provide new automated meter reading.
- 3) In the Ports & Harbor we conducted:
 - a) Maintenance to the barge ramp float.
 - b) Repaired the Meyers Chuck airplane float and design of the harbor floats.
- 4) Purchased a new columbarium and design for the cemetery expansion.
- 5) At Parks and Recreation:
 - a) Completed the pool lighting project.
 - b) The pool siding project is currently under construction.
 - c) The recreation facility HVAC upgrade is currently under construction.
 - d) The Mt. Dewey Trail expansion is currently under construction.

With the signing of the Infrastructure, Investment, and Jobs Act (IIJA), the City and Borough of Wrangell (CBW) have been actively engaging with the state, federal, and nonprofit agencies that have been tasked with awarding and distributing the funding. Because the IIJA will be distributed over a five-year period, the CBW has focused on planning and designing efforts for our capital projects that will enable us to effectively compete for available funds.

A thorough review of our enterprise funds has been conducted to ensure current rates are keeping up with inflation as well as ensuring that our capitalized costs are being addressed. As a result of that analysis adjustments have been made to our enterprise funds:

- Ports and Harbors: 11.1 percent increase of all rate categories.
- Sanitation: 5.5 percent increase of all rate categories.
- Sewer: 15 percent increase of all rate categories.
- Water: 10 percent increase for all water rates.
- Light and Power: 1 cent increase for all user groups.

From a personnel perspective, we have updated the job description for the maintenance mechanic in Public Works and we have combined the lead and assistant mechanic positions in the Wrangell Municipal Light and Power department to a maintenance and operations position for more flexibility. Additionally, we have budgeted in a Construction Manager and Controller. With respect to temporary labor, we are currently evaluating all of our departments leveraging temporary help to ensure this provides the best value to the public.

The Economic Development Committee and the Planning and Zoning Committee developed preliminary plans for a portion of the entitlement land for the Borough of



Wrangell. We will need to dedicate funding for the surveying of the entitlement land to begin potential sale of identified areas.

Key elements to this year's budget:

- Property Tax Mill Levy to go from 12.75 mills to 9.75 mills for in-service areas and remain at 4.0 mills for outside service areas.
- Current levels of service will remain the same and/or improve.
- As noted above, we have had increases to Water, Sewer, Harbor, Sanitation and Light and Power rates.

This past year, we completed audits for the past two years, which was a significant effort. We have gone from eight findings to three findings, and if we are able to fill the Controller position, we are on track to zero findings for FY 2024.

I would like to thank the public, staff, and Assembly for their efforts in working through the annual budget process.

Respectfully,

(To sign adopted version)

Jeff Good
Borough Manager

DRAFT



THE BUDGET AND THE BUDGET DEVELOPMENT PROCESS

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

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

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

The budget provides four functions:

1.) The budget as a policy document

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

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

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

A.) Debt Management



- I. The City will strive toward net operating revenues of an enterprise fund (WML&P, Port and Harbors, Water, Sewer and Sanitation for example) at 1.25 times (or more) the annual debt service requirements (i.e., debt coverage ratio).
- II. Long-term borrowing (both general obligation and revenue) will only be used for capital improvements that cannot be financed from current revenues.
- III. The impact of proposed capital improvements on the operating budget shall be considered when deciding whether such projects are feasible.

B.) Capital Projects

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

- I. Capital projects that preserve existing infrastructure should take a higher priority over acquiring or constructing new assets. Preservation and/or replacement of capital infrastructure assets should be a high priority in the Borough's annual budgeting and multi-year financial forecasting.
- II. When planning for and financing capital projects and acquisitions, ongoing maintenance and operation of new facilities should be built into the financing plan.
- III. The Borough's capital improvement plans should account for and include future growth. Growth-related capital projects should, when possible, be funded with impact fees, developer contributions, grants, and other outside sources.
- IV. The Borough should depreciate its capital assets according to generally accepted accounting principles (GAAP) and plan for capital replacements accordingly.

C.) Financial Compliance and Reporting

- I. The accounting system will maintain records on a basis consistent with generally accepted accounting standards for local government accounting.
- II. The Borough's financial policies, practices, and reporting will comply with State and Federal regulations and will be subject to an annual audit.
- III. The Borough's Finance Director will provide a quarterly financial report to the Mayor and the Borough Assembly.
- IV. On at least a monthly basis, the Finance Director and Borough Manager will review year-to-date revenues by source and expenditures by department. This monthly review will also include:
 - i. Analysis and explanations of revenue and expenditure trends and projections, including deviations from trends and projections



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

2.) The budget as a financial plan

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

3.) The budget as an operational guide

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

4.) The budget as a communication device

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

A.) Basis of the budget

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



for these funds is not directly comparable to the annual report. The primary differences of the accrual basis are:

- i. Revenues are recognized when earned
 - ii. Collection of assessment principal is recognized as a reduction in receivables rather than as revenue
 - iii. Depreciation of capital assets is recognized as an expense
 - iv. Acquisition of capital assets is recognized as an increase in assets rather than as an expenditure
 - v. Payment of debt principal is recognized as a decrease in liabilities rather than as an expenditure.
- IV. While these differences may be confusing, the basis for budgeting is consistent with state law and is practical both for preparing and managing the budget. The basis for reporting is consistent with generally accepted accounting principles (GAAP) and facilitates the management of the enterprise funds as self-supporting business-like entities.

DRAFT



Significant Accounting & Budgeting Policies:

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

Significant Accounting Policies:

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

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



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

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

Significant Budgeting Policies:

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

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



- **Revenues** - For budgeting purposes, revenues for proprietary funds are assumed to be received in cash although, under accrual accounting rules, some revenues are recorded prior to the actual receipt of cash. These revenues include interest receivable, amortizations of discounts on investment securities, and utility fees billed but not yet received. The effect of these non-cash revenues is not considered to be significant enough to be material.
- **General Fund Balance Policy** - It shall be an internal finance policy that the unrestricted fund balance for the general fund should be held at no less than six months of operating expenses. In the event that the General Fund's unrestricted fund balance falls below this threshold, the Finance Director will notify the Borough Manager and host a work session of the Assembly to informally adopt a strategy to get the General Fund back to a sufficient fund balance.
- **Sales Tax Revenue Allocation Policy** - Per Ordinance 1023 of the City and Borough of Wrangell, the Borough shall allocate eighty (80) percent of sales tax revenue to the General Fund (undesignated) and twenty (20) percent to the Wrangell Public School District Local Contribution Fund for funding of operations and school maintenance. The full 20 percent is not meant to necessarily be sent to the WPSD in full year-over-year. A portion of the sales tax allocation should be saved and invested to address unforeseen liabilities and ensure the school remains fiscally sustainable for years to come. The local contribution to the school district is voted on via the Borough Assembly within 30 days of the WPSD Budget being passed.
- **Annual Borough Wide Fee and Rate Schedule Review** - Effective during the FY 2024 budget development process, the Finance Director shall meet with the Borough Assembly no less than annually before the annual budget is passed to review all enterprise fund rates and fees.
- **National Forest Receipts/Secure Rural Schools (SRS) Funds** - National Forest Receipts received from the USDA-Forest Service are issued to compensate for Forest Service land that would otherwise be charged property tax within the Borough's jurisdiction. Ninety-seven percent of the land within the City and Borough of Wrangell's municipal boundaries is part of the Tongass National Forest and owned by the Forest Service. Consistent with AS 14.17.410, this funding is eligible for contributions to the Wrangell Public School District. The funds can also be used to address road and school maintenance. SRS Funds are to be recorded and tracked separately in the SRS Special Revenue Fund.
- **Interfund Lending** - Per Ordinance 1019 of the City and Borough of Wrangell, Interfund lending is permissible, however should be infrequent in nature and follow the provisions in section 5.14 of the Wrangell Municipal Code.
- **911 Surcharge Revenue** - Effective FY 2023, all 911 surcharge revenue received from wireless and wired telephone providers shall be recorded in its own special revenue fund and restricted to 911 system maintenance and upgrades.
- **Transient Tax** - Pursuant to Section 5.06.060 of the Wrangell Municipal code, the proceeds from transient tax shall be used only to develop and implement a visitor industry program.
- **Employee Travel** - Travel by Borough employees including the Assembly will be approved during the budget process. Any unplanned travel will need Manager approval prior to the travel date.



Budget Assumptions:

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

○ **Sales Tax Revenue**

Since FY 2017, sale tax revenue has increased year-over-year. From FY 2020 to FY 2023, sales tax figures increased at an average growth rate of 5.63 percent year over year. FY 2023 sale tax revenue is projected to be \$3,750,000. Sales tax revenue for FY 2024 based on FY 2023 and the historical growth rate would be estimated at \$3,961,262. Conditions impacting the Wrangell economy can be summed up to the following points:

- 1) The economic outlook in the short term remains uncertain for Wrangell. The Federal Reserve’s monetary policy and consistent rate hikes have created ambiguity around whether the broader economy will face a “hard” or “soft” landing. Lending rates have increased dramatically, which in effect will reduce consumer spending.
- 2) The rate of inflation has shown signs of easing through the monetary policy implemented by the Federal Reserve. In June of 2022, Urban Alaska CPI soared to 12.4 percent y/y. Most recently, the April 2023 CPI report has shown year-over-year inflation at 3.1 percent. Most of the increase in sales tax revenue seen over the past few fiscal periods was primarily attributable to inflation as opposed to increases in underlying consumer activity.
- 3) Pre-pandemic tourism levels have been restored and should support higher spending at shops, stores, and charter companies.
- 4) The fishing industry has faced strong headwinds in the current fiscal year. The Southeast Trollers are in legal jeopardy of having their King Salmon season shut down which could have a dramatic impact on consumer spending in the Marine Service Center (impacting user revenues and sales tax). This already among uncertainty in harvest projections and speculation of low fish prices for the other fisheries have contributed to a lower sales tax forecast.

With the above points in mind, the Borough is estimating sales tax revenue to be in the range of \$3,500,000 and \$3,961,262. \$3,500,000 would be a 6.67 percent decrease from FY 2023 levels. With the heightened economic uncertainty, the Borough feels this a conservative revenue benchmark. Sales tax revenue will therefore be allocated as follows:

General Fund (80% Allocation)	\$2,800,000
WPSD Local Contribution Fund (20% Allocation)	\$700,000
Total	\$3,500,000

○ **Enterprise Fund User Revenues** - On March 28th, 2023, the Borough Assembly approved the following rate increases:

- **WML&P Fund** - \$.01/kwH across all tiers
- **Water Fund** - 10 percent increase across all rates w/ immaterial exceptions



- **Port & Harbors Fund** - 11.1 percent increase across all rates w/ immaterial exceptions
- **Sewer Fund** - 15 percent increase across all rates w/ immaterial exceptions
- **Sanitation Fund** - 5.5 percent increase across all rates with immaterial exceptions

Each of the primary user revenues assume that consumption (i.e., underlying activity) will be no less than 2.5% percent of the FY 2023 estimates. Generally, to forecast the FY 2024 enterprise fund revenues, the FY 2023 estimated value was multiplied by the adopted rate increase less 2.5% percent for a possible reduction in demand for products and services offered by the Borough's enterprise funds.

- **Insurance Assumptions:** As the renewal process timeline parallels the budget cycle, insurance figures must be projected until finalized in June. Assumptions over insurance by type are as follows. The projected insurance total for liability, property and other coverage types (excluding health) are allocated on a prorated basis using the prior year's premiums by fund and department:
 - **Health Coverage:** Through conversations with our insurance brokers, the Borough is expected to get a rate pass in FY 2024, meaning the Borough's health insurance premiums are estimated to stay the same compared to the prior year. The Borough is also enrolling in Premera Blue Cross's Optiflex program which could allow for increased savings if the sum of premiums paid is less than claims paid out to employees. Conservatively, the Borough estimates premiums to remain the same.
 - **Property:** Property insurance premiums are expected to increase fifteen percent year-over-year. All police and fire vehicles have comprehensive liability insurance while the remainder of Borough vehicles have liability insurance with exceptions of high dollar mobile equipment.
 - **Liability Coverage:** Per conversations with insurance professionals at Petersburg-Wrangell Insurance and APEI, liability coverage costs are expected to increase by ten percent.
- **Fuel Costs:** Administration is estimating that the average fuel cost will be 6 percent higher compared to the prior year. This is a conservative assumption given that the April 2023 CPI report for Urban Alaska demonstrated a 3.1 percent year-over-year increase. The Borough is confident that two times CPI is enough of a range to accurately predict fuel costs for FY 2024. The assumption is that the political climate in the energy sector will remain the same.
- **Credit Card Convenience Fee:** The credit card merchant fees will be passed onto the card user when a customer is paying any taxes (property or sales tax) with a credit card. This will not apply to utility or moorage credit card payments which are absorbed by rates.
- **Personnel Additions:** The FY 2024 Budget includes four new positions and three that are budgeted but were unfilled in FY 2023. The new positions are as follows: Borough Controller, Construction Manager, and Marketing and Community Development Coordinator, and P&R Custodian/Light Maintenance. The net impact to the Borough for the four new positions is projected to be \$407,281 for Salaries and Employer Costs combined. A police officer position, additional water/sewer operator, and a harbor maintenance and security position



are three additional unfilled but budgeted positions. These positions, if filled, have a \$318,404 impact to the Borough.

DRAFT

CITY AND BOROUGH OF WRANGELL, ALASKA

ADOPTED ANNUAL BUDGET FOR FISCAL YEAR 2024



CITY AND BOROUGH OF WRANGELL
2024 ANNUAL BUDGET

FUND BALANCE SUMMARY
ALL FUNDS

Fund Type	Fund Description	Fund #	Estimated Beginning Fund Balance	Budgeted Revenues & Transfers-In	Budgeted Expenditures & Transfers-Out	Estimated Ending Fund Balance
General Fund	General Fund (Operating)	11000	\$ 9,161,388	\$ 7,277,295	\$ 8,234,913	\$ 8,203,771
	General Fund CIP	11300	\$ (146,645)	\$ 360,686	\$ 360,686	\$ (146,645)
	General Fund Consolidated	11000 & 11300	\$ 9,014,743	\$ 7,637,981	\$ 8,595,599	\$ 8,057,125
Debt Service Fund	Debt Service Fund	16000	\$ 3,800,150	\$ 140,000	\$ 247,625	\$ 3,692,525
Special Revenue Funds	Permanent Fund <A>	20000	\$ 8,907,672	\$ (313,761)	\$ -	\$ 8,593,911
	Nolan Center Operating Funds	21000, 21010, 21020 & 21030	\$ 122,040	\$ 548,784	\$ 548,784	\$ 122,040
	Nolan Center CIP Fund	21300	\$ (140,891)	\$ 554,190	\$ 554,190	\$ (140,891)
	Barnes Memorial Fund	21012	\$ 10,674	\$ -	\$ -	\$ 10,888
	Nolan Center Fund Consolidated		\$ (8,176)	\$ 1,102,974	\$ 1,102,974	\$ (7,963)
	Sales Tax Fund	22000	\$ 1,648,310	\$ 3,500,000	\$ 5,033,123	\$ 115,187
	Parks & Recreation Operating Fund	24000, 24010, 24020 & 24030	\$ 2,293,141	\$ 745,209	\$ 796,718	\$ 2,241,631
	Parks & Recreation CIP Fund	24300	\$ (109,851)	\$ 1,919,734	\$ 1,919,734	\$ (109,851)
	Parks & Recreation Consolidated 		\$ 2,183,289	\$ 2,664,943	\$ 2,716,452	\$ 2,131,780
	Secure Rural Schools Operating Fund	25000	\$ 2,193,273	\$ 840,977	\$ 1,568,684	\$ 1,465,566
	Secure Rural Schools CIP Fund	25300	\$ 31,385	\$ 1,392,955	\$ 1,392,955	\$ 31,385
	Consolidated Secure Rural Schools Fund		\$ 2,224,657	\$ 2,233,932	\$ 2,961,638	\$ 1,496,951
	WPSD Contribution Fund	26000	\$ 741,509	\$ 710,054	\$ 700,000	\$ 751,563
	Transient Tax Fund	28000	\$ 193,262	\$ 74,412	\$ 134,459	\$ 133,215
	CPV Excise Tax Fund	28010	\$ 341,216	\$ 69,139	\$ 167,502	\$ 242,853
Construction Funds	Residential Construction Fund	50000	\$ 318,518	\$ 2,223,718	\$ 2,256,123	\$ 286,113
	Industrial Construction Fund	52000	\$ 714,050	\$ 4,250	\$ 328,192	\$ 390,109
	Economic Recovery Fund *	53000	\$ (1,110,733)	\$ 1,159,043	\$ -	\$ 48,310
Enterprise Funds	Light & Power Operating Fund	70000	\$ 3,444,680	\$ 4,791,408	\$ 6,597,720	\$ 1,638,368
	Light & Power CIP Fund	70300	\$ (97,756)	\$ 18,000	\$ 18,000	\$ (97,756)
	Light & Power Consolidated		\$ 3,346,923	\$ 4,809,408	\$ 6,615,720	\$ 1,540,611
	Water Operating Fund	72000	\$ 533,306	\$ 986,705	\$ 1,102,574	\$ 417,437
	Water CIP Fund	72300	\$ 752,133	\$ 17,767,850	\$ 17,904,586	\$ 615,396
	Water Fund Consolidated		\$ 1,285,438	\$ 18,754,556	\$ 19,007,160	\$ 1,032,834
	Port & Harbor Fund (Parent)	74000, 74010, 74020, 74030	\$ 3,192,997	\$ 2,008,963	\$ 3,300,377	\$ 1,901,582
	Harbor CIP Fund	74300	\$ 47,796	\$ 2,629,838	\$ 2,629,838	\$ 47,796
	Port & Harbor Consolidated		\$ 3,240,792	\$ 4,638,801	\$ 5,930,215	\$ 1,949,378
	Wastewater Operating Fund	76000	\$ 1,389,670	\$ 819,189	\$ 1,313,705	\$ 895,155
	Wastewater CIP Fund	76300	\$ 18,231	\$ 260,000	\$ 260,000	\$ 18,231
	Wastewater Consolidated		\$ 1,407,901	\$ 1,079,189	\$ 1,573,705	\$ 913,386
	Sanitation Operating Fund	78000	\$ 323,460	\$ 957,111	\$ 1,268,553	\$ 12,017
Sanitation CIP Fund	78300	\$ 613,538	\$ -	\$ -	\$ 613,538	
Sanitation Consolidated		\$ 936,998	\$ 957,111	\$ 1,268,553	\$ 625,556	
Miscellaneous Funds	Borough Organization Fund	11110	\$ 312,498	\$ 100,000	\$ 312,498	\$ 100,000
	Hospital Legacy Fund	11125	\$ 122,302	\$ -	\$ 122,302	\$ (0)
	911 Surcharge Fund	11130	\$ 69,958	\$ 45,000	\$ -	\$ 114,958
	Marian Glenz Fund	28020	\$ 21,832	\$ -	\$ 10,000	\$ 11,832
	Bird Fest Fund	28030	\$ 1,977	\$ 8,000	\$ 8,000	\$ 1,977

Finance Director Comments

- 1) All balances above are unaudited and are subject to change as a result of FY22 year-end audit adjustments
- 2) Enterprise Fund Net Position is shown net of investment in capital assets to underscore the balance that is unrestricted
- 3) Fund Balance or Net Position does not = cash. Fund Balance or Net Position net of investment in capital assets is the accumulated retained earnings since the beginning of the fund. It can also be thought as working capital for purposes of budgeting and modeling.

SUMMARY OF FUNDS | ESTIMATED FUND BALANCES



GENERAL FUND

PURPOSE STATEMENT:

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

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

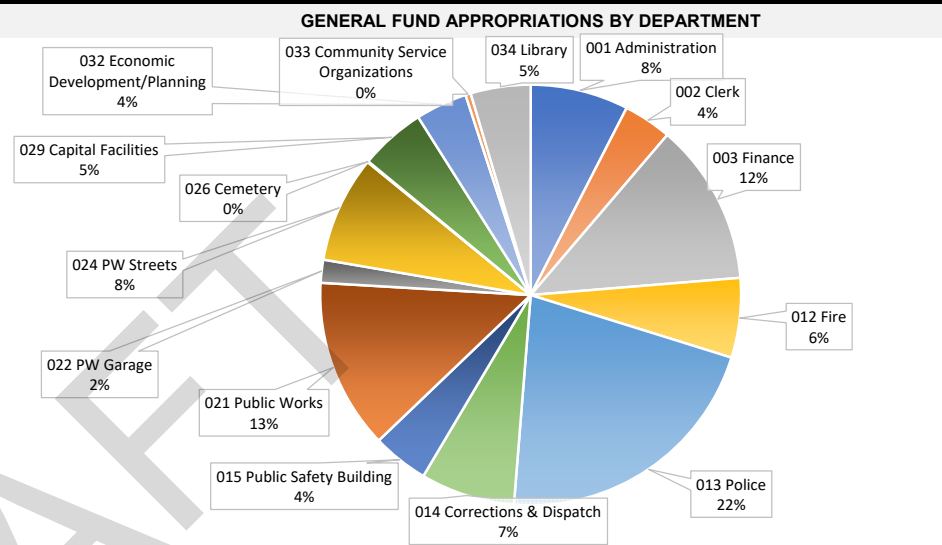
GENERAL FUND DEPARTMENTS:

- | | |
|----------------------------|----------------------------|
| Administration-001 | Clerk & Assembly-002 |
| Finance-003 | Fire-012 |
| Police-013 | Corrections & Dispatch-014 |
| Public Safety Building-015 | Public Works-021 |
| Garage-022 | Streets-024 |
| Cemetery-026 | Capital Facilities-029 |
| Economic Development-032 | Community Service-033 |
| Library-034 | |

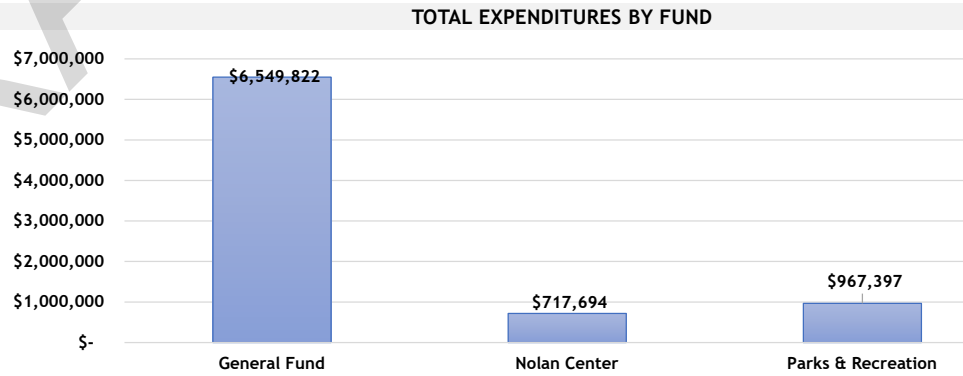


GENERAL FUND SUMMARY & SUBSIDIZATION

GENERAL FUND SUMMARY	
General Fund Revenues	\$ 7,277,295
General Fund Expenses	\$ 6,244,792
Operating Surplus (Deficit)	\$ 1,032,503
Operating Margin as a % of Revenues	14.19%
Transfer to P&R	\$ 685,219
Transfer to Nolan Center	\$ 347,284
Operating Surplus (Deficit) after funding NC and P&R	\$ 0
Less: Transfers Out to Capital Projects	\$ 957,618
General Fund Surplus (Deficit) after Transfers Out and Projects	\$ (957,618)



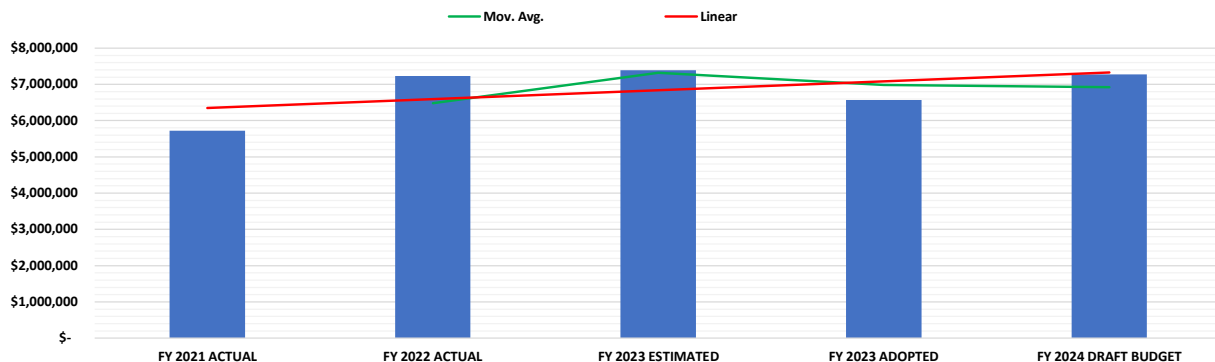
GENERAL FUND SUBSIDIZATION OF NOLAN CENTER AND P&R	
<i>For Operations</i>	
Nolan Center	\$ 347,284
Parks & Recreation	\$ 685,219
Total	\$ 1,032,503
<i>For Capital Projects</i>	
Nolan Center	\$ 370,410
Parks & Recreation	\$ 282,178
Total	\$ 652,588
Total Support from General Fund	\$ 1,685,091



GENERAL FUND REVENUES

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 DRAFT BUDGET	% OF TOTAL REVENUE (FY 2024)
GENERAL TAXES							
11000 000 4010	Property Taxes	\$ 1,875,663	\$ 1,784,255	\$ 1,760,817	\$ 1,780,087	\$ 2,094,944	28.79%
11000 000 4015	Property Tax Penalties & Interest	\$ 28,293	\$ 19,551	\$ 11,144	\$ 20,000	\$ 10,000	0.14%
11000 000 4020	Sales Taxes (80% starting in FY23)	\$ 2,220,139	\$ 2,901,830	\$ 3,000,000	\$ 2,640,000	\$ 2,800,000	38.48%
11000 000 4025	Sales Tax Penalties & Interest (80% Starting in FY23)	\$ 1,500	\$ 200	\$ 5,000	\$ 8,000	\$	0.00%
11000 000 4125	Marijuana Tax Revenue	\$ 600	\$ 6,987	\$ 6,364	\$ 4,000	\$ 5,000	0.07%
11000 000 4126	Marijuana Tax Penalty & Interest	\$	\$ 763	\$	\$	\$	0.00%
TOTAL		\$ 4,126,195	\$ 4,713,586	\$ 4,783,325	\$ 4,452,087	\$ 4,909,944	67.47%
STATE & FEDERAL REVENUE							
11000 000 4101	PERS On behalf Revenue	\$ 166,506	\$ 191,681	\$ 200,000	\$ 160,000	\$ 200,000	2.75%
11000 000 4110	Municipal Assistance Revenue	\$ 375,807	\$ 385,234	\$ 424,620	\$ 365,000	\$ 375,223	5.16%
11000 000 4120	Liquor Tax Share Revenue	\$	\$ 17,700	\$ 15,000	\$ 9,500	\$ 15,000	0.21%
11000 000 4596	ARPA Grant Revenue (GF Portion)	\$	\$	\$ 242,992	\$	\$	0.00%
11000 000 4590	State Grant Revenue	\$ 7,000	\$	\$ 7,000	\$ 8,250	\$ 7,000	0.10%
TOTAL		\$ 549,314	\$ 594,614	\$ 889,612	\$ 542,750	\$ 597,223	8.21%
CHARGES FOR SERVICES							
11000 000 4320	Jail Contract Revenue	\$ 278,981	\$ 464,969	\$ 566,958	\$ 465,000	\$ 567,833	7.80%
11000 000 4325	Court Rent Revenue	\$ 62,400	\$ 61,231	\$ 62,400	\$ 62,400	\$ 62,400	0.86%
11000 000 4330	Cemetery Services	\$ 1,890	\$ 1,025	\$ 6,590	\$ 3,000	\$ 3,000	0.04%
11000 000 4335	Cemetery Plot Sales	\$ 588	\$ 780	\$ 1,249	\$ 600	\$ 1,650	0.02%
11000 000 4380	Surplus & Material Sales	\$ 268	\$ 6,827	\$ 569	\$ 2,000	\$ 1,000	0.01%
11000 000 4385	Public Works Revenue	\$ 307	\$	\$	\$	\$	0.00%
11000 000 4402	Police Services	\$ 3,740	\$ 2,850	\$ 1,638	\$ 3,000	\$ 2,000	0.03%
11000 000 4403	DMV Services	\$ 42,234	\$ 102,783	\$ 100,000	\$ 70,000	\$ 75,000	1.03%
11000 000 4404	Misc. Animal Control Revenues	\$	\$	\$	\$	\$	0.00%
TOTAL		\$ 390,408	\$ 640,464	\$ 739,404	\$ 606,000	\$ 712,883	9.80%
PAYMENT IN LIEU OF TAXES							
11000 000 4030	Payment in Lieu of Taxes	\$ 494,259	\$ 895,046	\$ 507,616	\$ 505,000	\$ 495,000	6.80%
TOTAL		\$ 494,259	\$ 895,046	\$ 507,616	\$ 505,000	\$ 495,000	6.80%
LEASE REVENUE							
11000 000 4370	Tideland Lease Revenue	\$ 50,174	\$ 40,462	\$ 43,000	\$ 42,222	\$ 42,222	0.58%
11000 000 5551	Lease Interest Income	\$ (5,200)	\$ 51,355	\$ 51,355	\$ 13,200	\$ 46,321	0.64%
TOTAL		\$ 44,974	\$ 91,817	\$ 94,355	\$ 55,422	\$ 88,543	1.22%
LICENSES & PERMITS							
11000 000 4360	Building Permits	\$ 1,150	\$ 1,700	\$ 1,100	\$ 1,000	\$ 1,000	0.01%
11000 000 4365	Planning & Zoning Permit Revenue	\$ 575	\$ 7,227	\$ 1,000	\$ 500	\$ 500	0.01%
11000 000 4405	Dog Licenses	\$ 252	\$ 554	\$ 305	\$ 300	\$ 300	0.00%
TOTAL		\$ 1,977	\$ 9,481	\$ 2,405	\$ 1,800	\$ 1,800	0.02%
MISCELLANEOUS REVENUES							
11000 000 4401	Fines & Forfeitures	\$ 6,920	\$ 10,019	\$ 9,727	\$ 6,000	\$ 10,000	0.14%
11000 000 4550	Interest Income (all general fund combined)	\$	\$	\$ 301,801	\$ 65,320	\$ 402,402	5.53%
11000 000 4600	Miscellaneous Revenues	\$ 100	\$ 276,327	\$ 55,856	\$ 80,000	\$ 50,000	0.69%
11000 000 4602	Miscellaneous Reimbursement	\$ 2,769	\$ 1,688	\$	\$ 500	\$	0.00%
11000 000 4604	Miscellaneous Library Revenues	\$ 1,510	\$ 7	\$ 2,500	\$ 2,200	\$ 3,000	0.04%
11000 000 4690	Donations	\$ 15	\$	\$ 6,500	\$ 5,000	\$ 6,500	0.09%
TOTAL		\$ 11,314	\$ 288,041	\$ 376,385	\$ 159,020	\$ 471,902	6.48%
TRANSFERS-IN FROM OTHER FUNDS							
11000 000 4920	Transfer from Permanent Fund	\$	\$	\$	\$ 250,000	\$	0.00%
11000 000 4922	Transfer from Sales Tax Streets	\$ 100,000	\$	\$	\$	\$	0.00%
11000 000 4925	Transfer from SRS Streets	\$	\$	\$	\$	\$	0.00%
TOTAL		\$ 100,000	\$ -	\$ -	\$ 250,000	\$ -	0.00%
TOTAL GENERAL FUND REVENUES		\$ 5,718,440	\$ 7,233,048	\$ 7,393,101	\$ 6,572,079	\$ 7,277,295	100.0%

GENERAL FUND REVENUES BY FISCAL YEAR



GENERAL FUND APPROPRIATIONS	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 DRAFT BUDGET	% OF TOTAL APPROPRIATIONS	INCREASE FROM PY BUDGET
001 Administration	\$ 370,926	\$ 540,040	\$ 452,273	\$ 463,793	\$ 470,980	8%	2%
002 Clerk	\$ 179,268	\$ 223,861	\$ 243,565	\$ 227,433	\$ 231,169	4%	2%
003 Finance	\$ 479,929	\$ 855,349	\$ 707,217	\$ 715,284	\$ 777,529	12%	9%
012 Fire	\$ 158,334	\$ 405,385	\$ 316,940	\$ 351,865	\$ 382,008	6%	9%
013 Police	\$ 630,537	\$ 1,151,526	\$ 1,117,941	\$ 1,159,796	\$ 1,340,153	21%	16%
014 Corrections & Dispatch	\$ 270,941	\$ 476,784	\$ 448,789	\$ 422,746	\$ 452,728	7%	7%
015 Public Safety Building	\$ 241,588	\$ 153,310	\$ 153,310	\$ 323,163	\$ 270,449	4%	16%
021 Public Works	\$ 513,749	\$ 362,563	\$ 511,343	\$ 536,948	\$ 816,649	13%	52%
022 PW Garage	\$ 198,835	\$ 194,742	\$ 202,875	\$ 258,803	\$ 110,353	2%	57%
024 PW Streets	\$ 236,344	\$ 365,127	\$ 441,571	\$ 483,986	\$ 511,306	8%	6%
026 Cemetery	\$ (335)	\$ 6,280	\$ 4,357	\$ 3,974	\$ 5,109	0%	29%
029 Capital Facilities	\$ 247,645	\$ 202,889	\$ 174,791	\$ 252,325	\$ 315,607	5%	25%
032 Economic Development/Planning	\$ 138,265	\$ 148,614	\$ 211,387	\$ 170,859	\$ 248,381	4%	45%
033 Community Service Organizations	\$ 43,096	\$ 43,000	\$ 50,000	\$ 50,000	\$ 25,000	0%	50%
034 Library	\$ 246,900	\$ 251,332	\$ 289,035	\$ 291,045	\$ 287,371	5%	1%
TOTAL EXPENDITURES	\$ 3,956,021	\$ 5,380,802	\$ 5,325,394	\$ 5,712,023	\$ 6,244,792	100%	17%

GENERAL FUND TRANSFERS-OUT

Transfer to Nolan Center (8921)	\$ 153,810	\$ 242,519	\$ 51,229	\$ 237,077	\$ 347,284
Transfer to Parks & Recreation (8924)	\$ 788,758	\$ 1,490,298	\$ 513,340	\$ 692,824	\$ 685,219
Transfer to Capital Project Funds (8990) <A>	\$ -	\$ -	\$ 161,041	\$ 615,369	\$ 957,618
11000 000 8990 Transfer to GF CIP	\$ -	\$ -	\$ 161,041	\$ 428,621	\$ 305,030
11000 125 8990 Transfer to NC CIP	\$ -	\$ -	\$ -	\$ -	\$ 370,410
11000 140 8990 Transfer to P&R CIP	\$ -	\$ -	\$ -	\$ -	\$ 282,178
Transfer to ERF Fund for Mill Purchase (8953)	\$ -	\$ -	\$ 1,159,043	\$ -	\$ -
Total Transfers Out	\$ 942,568	\$ 1,732,817	\$ 1,884,653	\$ 1,545,270	\$ 1,990,121

**Net Revenue Over (Under) Expenditures
Before Capital Projects and Transfers-out** \$ 1,762,419 \$ 1,852,246 \$ 2,067,708 \$ 860,056 \$ 1,032,503

**Net Revenue Over (Under) Expenditures
After Capital Projects** \$ 819,851 \$ 119,429 \$ 183,055 \$ (685,214) \$ (957,618)

Estimated Beginning Fund Balance \$ 10,137,078 \$ 9,317,227 \$ 9,197,798 \$ 9,197,798 \$ 9,014,743

Estimated Ending Fund Balance \$ 9,317,227 \$ 9,197,798 \$ 9,014,743 \$ 8,512,584 \$ 8,057,125

Tickmark Legend

<A> A detail of capital projects is listed after the General Fund Operating Budgets. The amount in FY 2024 agrees to the sum of CIP

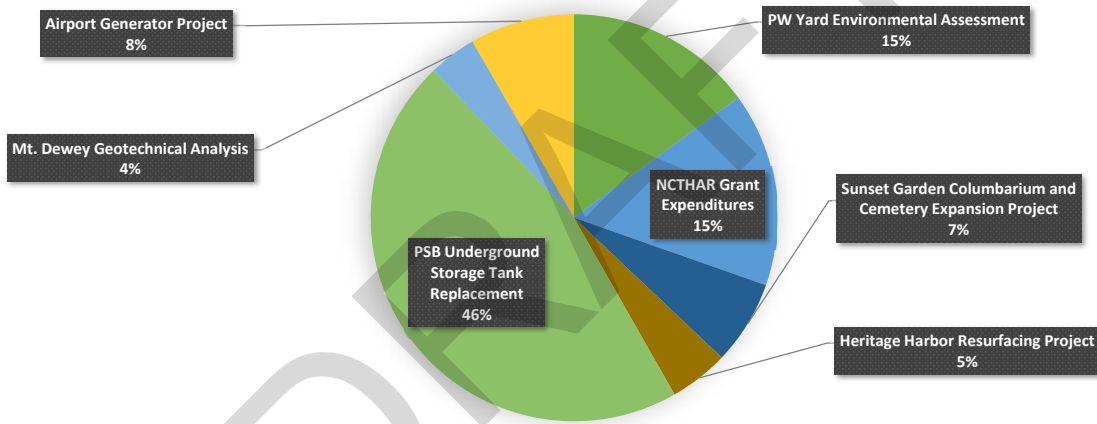
 Estimated Fund Balance is at the consolidated level and therefore includes the General Fund CIP fund balance

GENERAL CAPITAL PROJECTS FUND TRANSFERS-IN		FY2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED	% OF REVENUE BY SOURCE
11300 000 4910 00 00000	Transfer from General Fund	\$ 161,041	\$ 428,621	\$ 305,030	89%
11300 000 4999 48 11006	NCTHAR Grant Revenue	-	\$ 55,656	\$ 55,656	11%
TOTAL REVENUES & TRANSFERS-IN		\$ 161,041	\$ 484,277	\$ 360,686	100%

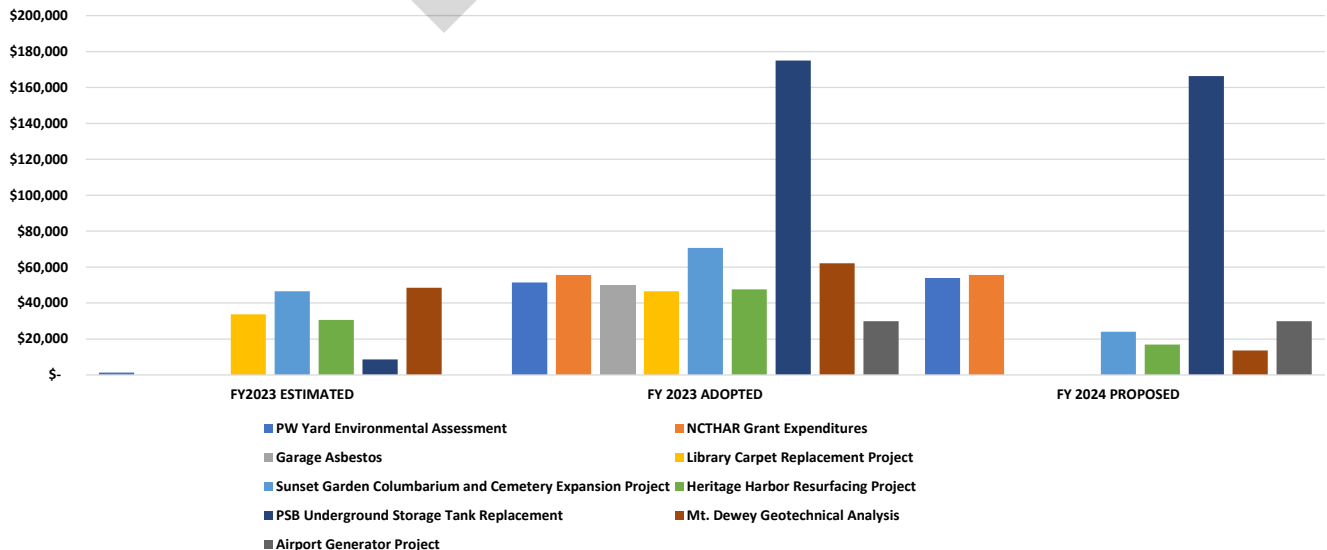
GENERAL FUND CAPITAL PROJECT APPROPRIATIONS		FY2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED	% OF GF CIP APPROPRIATIONS
11300 000 9999 00 11005	PW Yard Environmental Assessment	\$ 1,387	\$ 51,451	\$ 53,923	15%
11300 000 9999 48 11006	NCTHAR Grant Expenditures	\$ -	\$ 55,656	\$ 55,656	15%
11300 000 9999 00 11010	Garage Asbestos	\$ -	\$ 50,000	\$ -	0%
11300 000 9999 00 11011	Library Carpet Replacement Project	\$ 33,794	\$ 46,500	\$ -	0%
11300 000 9999 00 11012	Sunset Garden Columbarium and Cemetery Expansion Project	\$ 46,566	\$ 70,670	\$ 24,104	7%
11300 000 9999 00 11013	Heritage Harbor Resurfacing Project	\$ 30,634	\$ 47,586	\$ 16,952	5%
11300 000 9999 00 11014	PSB Underground Storage Tank Replacement	\$ 8,636	\$ 175,000	\$ 166,364	46%
11300 000 9999 00 11015	Mt. Dewey Geotechnical Analysis	\$ 48,475	\$ 62,162	\$ 13,687	4%
11300 000 9999 00 11016	Airport Generator Project	\$ -	\$ 30,000	\$ 30,000	8%
TOTAL PROJECT EXPENDITURES		\$ 169,492	\$ 589,024	\$ 360,686	100%

***All General Fund Capital Projects above are accompanied by a project summary in Appendix 6: Approved Capital Projects

GENERAL FUND CAPITAL PROJECTS FUNDING ALLOCATION



COMPARISON OF GENERAL FUND CAPITAL PROJECTS BY FISCAL YEAR





GENERAL FUND: ADMINISTRATION DEPARTMENT

PURPOSE:

The Administration Department is responsible for directing and coordinating the activities of the City departments. This includes carrying out Council policies, directing day-to-day operations and communications, both internally and externally.

KEY ACCOMPLISHMENTS:

- Through direct lobbying with our local Senator and Representative, received \$4.1M towards the Water Treatment Plant that can be used as a cost share for the federal funding.
- Through direct lobbying with Senator Murkowski, Senator Sullivan, and Representative Peltola, was able to get wording to legislation that enabled us to qualify for \$1.2M in ARPA LATCF funding
- Through direct lobbying with our local Senator and Representative, received \$4.1M towards the Water Treatment Plant that can be used as a cost share for the federal funding.
- Conduct regular meetings with community stakeholders, and state, federal, tribal and non-profit organizations.
- Continued driving core infrastructure projects needed by the Wrangell Community.

LEVEL OF SERVICE AND BUDGET IMPACT:

The FY 2024 budget sufficiently funds the Administration Department.

DEPARTMENT GOALS:

- To leverage relationships with lobbyists as well as government officials to achieve more funding for our infrastructure.
- To provide housing solutions to the community of Wrangell
- To enhance existing industry and attract new businesses to set-up shop in Wrangell.

TRENDS AND FUTURE CHALLENGES:

- Personnel retention and recruitment.
- Inflation of goods and services needed to conduct operations.
- IJJA funds have clogged the market for engineering and contractor services that has slowed the pace of infrastructure capitalization.

PERSONNEL:

Borough Manager,
Jeff Good

1.0 FTE

FY 2022: 1.0 FTE

FY 2023: 1.0 FTE

FY 2024: 1.0 FTE

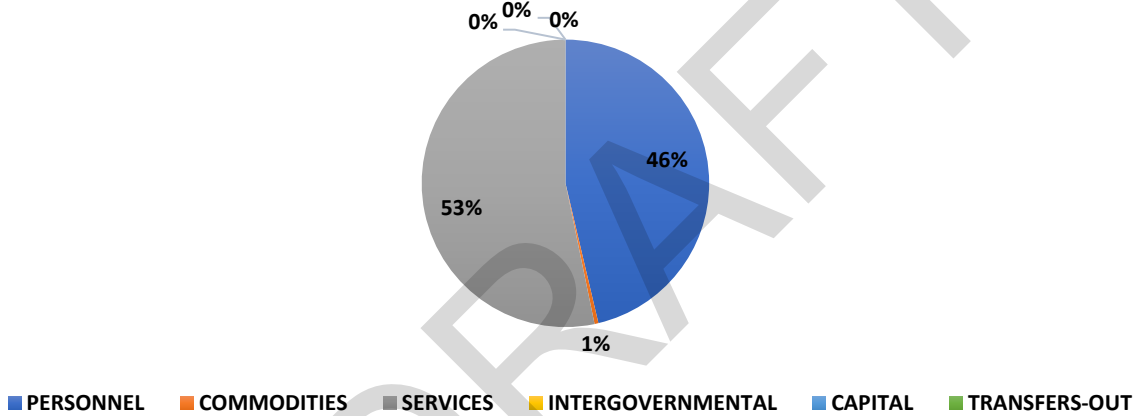
PERFORMANCE METRICS

- Enhance tools and processes to improve communications within departments.

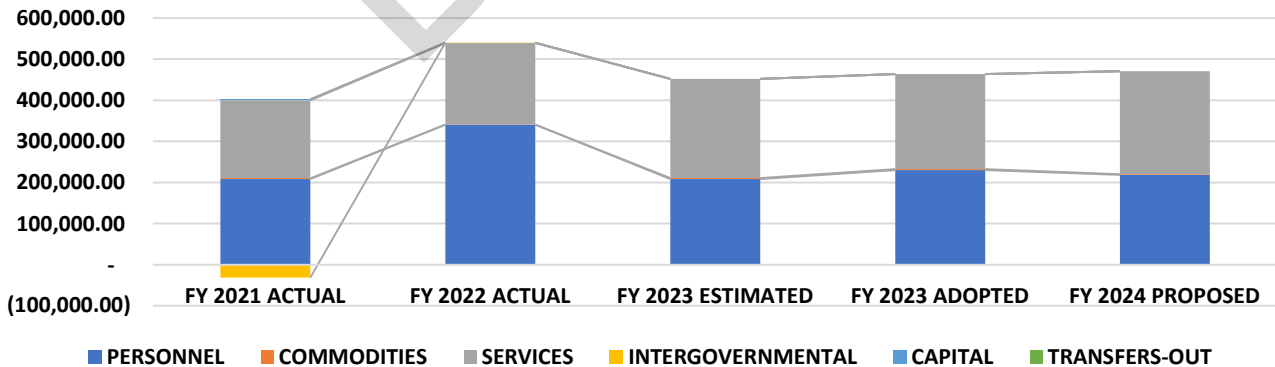
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
PERSONNEL	208,404	340,861	208,415	230,439	218,189
COMMODITIES	1,935	290	2,000	2,000	2,000
SERVICES	189,675	198,020	241,858	231,354	250,791
INTERGOVERNMENTAL	(31,288)	868			
CAPITAL	2,199				
TRANSFERS OUT					
TOTAL EXPENDITURES	370,926	540,040	452,273	463,793	470,980

FY 2024 BUDGET - ALLOCATION OF EXPENDITURES



ADMINISTRATIVE EXPENDITURES BY FISCAL YEAR



ADMINISTRATION GENERAL FUND EXPENSES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
11000 001 6001	Salaries & Wages	\$ 144,226	\$ 240,268	\$ 124,973	\$ 165,397	\$ 135,600
11000 001 6100	Employer Costs	\$ 64,178	\$ 93,824	\$ 67,792	\$ 49,392	\$ 69,089
11219 001 6XXX	CARES Act Off Set	\$ (23,889)	\$	\$	\$	\$
11000 001 7001	Materials & Supplies	\$ 1,935	\$ 290	\$ 2,000	\$ 2,000	\$ 2,000
11000 001 7502	Phone/Internet	\$ 1,272	\$ 648	\$ 1,221	\$ 705	\$ 705
11000 001 7503	Information Technology	\$ 3,300	\$ 3,310	\$ 4,000	\$ 34,380	\$ 6,380
11000 001 7505	Travel, Training, and Professional Development	\$	\$ 5,352	\$ 12,150	\$ 12,150	\$ 10,000
11000 001 7507	Memberships & Dues	\$ 1,080	\$ 1,054	\$ 2,000	\$ 1,200	\$ 1,200
11000 001 7508	Insurance	\$ 43,810	\$ 6,104	\$ 25,000	\$ 27,369	\$ 30,106
11000 001 7519	Professional Services Contractual	\$ 1,489	\$ 12,841	\$ 5,000	\$ 5,500	\$ 5,500
11000 001 7520	Attorney, Retainer	\$ 74,524	\$ 100,144	\$ 137,180	\$ 85,000	\$ 125,000
11000 001 7530	Lobbying	\$ 64,200	\$ 72,800	\$ 67,200	\$ 67,200	\$ 74,400
11000 001 7576	Contingency	\$	\$ 1,120	\$ 257	\$ 10,000	\$ 7,500
11000 001 7580	Recruitment and Employee Retention	\$	\$ 1,418	\$ 3,500	\$ 3,500	\$ 3,500
11219 001 70XX	CARES Act Off set (Non payroll Expenditures)	\$ (5,200)	\$ 868	\$	\$	\$
11000 001 7900	Capital Expenditures	\$ 2,199	\$	\$	\$	\$
11219 001 7900	CARES Act Off set (Capital Expenditures)	\$ (2,199)	\$	\$	\$	\$
TOTAL ADMINISTRATION EXPENSES		\$ 370,926	\$ 540,040	\$ 452,273	\$ 463,793	\$ 470,980

JUSTIFICATION & EXPLANATION
 ADMINSTRATIVE DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION		
6001	SALARIES & WAGES		
	BOROUGH MANAGER SALARY		\$ 132,000
	BOROUGH MANAGER VEHICLE STIPEND		\$ 3,600
	TOTAL		\$ 135,600
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)		\$ 10,278
	STATE OF ALASKA PERS (22%)		\$ 29,832
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 28,978
	TOTAL		\$ 69,089
6XXX	CARES ACT OFF-SET ALL PAYROLL COSTS ELLIGIBLE FOR REIMBURSMENT THROUGH CARES ACT RELEIF FUNDING		
7001	MATERIALS & SUPPLIES VARIOUS CLEANING SUPPLIES & OFFICE SUPPLIES SUCH AS PRINTER PAPER & INK, LETTER HEAD, AND OTHER MISC. SUPPLIES		
7502	PHONE/INTERNET ANNUAL ALLOTMENT FOR PHONE LANDLINE, INTERNET SERVICE, AND CELL PHONE		
7505	TRAVEL, TRAINING, & PROFESSIONAL DEVELOPMENT TRAVEL FOR ADMIN TO ATTEND CONFERENCES AND OTHER		
7506	PUBLICATIONS & ADVERTISING COST TO PUBLISH LEGAL NOTICES, ADVERTISEMENTS, ORDINANCES, BIDS, AND OTHER REQUIRED MATERIALS INCLUDING ELECTION PUBLICATIONS		
7507	MEMBERSHIPS & DUES SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATIONS		
7508	INSURANCE ALLOTMENT FOR BUILDING & VEHICLE INSURANCE		
7519	PROFESSIONAL SERVICES CONTRACTUAL - CATERING EXPENSES FOR BOROUGH EMPLOYEE EVENTS (I.E. CHIRSTMAS PARTY & SUMMER PICNIC)		
7520	ATTORNEY, RETAINER ALLOTMENT FOR ATTORNEY FEES & FUTURE SERVICES		
7524	WRANGELL MEDICAL CENTER LEGACY EXPENSES RELATED TO THE OLD HOSPITAL PRIOR TO THE CREATION OF THE HOSPITAL LEGACY FUND		
7530	LOBBYING COST OF FEDERAL AND STATE LOBBYIST CONTRACTS (\$31,200 AND \$43,200 RESPECTIVELY)		
7576	CONTINGENCY FUNDS AVAILABLE TO ADDRESS UNFORESEEN EXPENSES INCURRED DUE TO EXTRAORDINARY ACTIVITES OR EVENTS		
7580	RECRUITMENT & EMPLOYEE RETENSION EXPENSES INCURRED RELATED TO RECRUITMENT & HIRING EFFORTS		
70XX	CARES ACT OFF-SET (NON PAYROLL EXPENDITURES) - NON PAYROLL EXPENSES ELLIGIBLE FOR REIMBURSEMENT THROUGH CARES ACT FUNDING		
7900	CAPITAL EXPENDITURES CAPITALIZABLE PURCHASES THAT ARE DEPRECIABLE AND INCURRED SPECIFIC TO ADMINISTRATION OPERATIONS		
11219 7900	CARES ACT OFF-SET (CAPITAL EXPENDITURES) CAPITALIZABLE PURCHASES THAT ARE DEPRECIABLE AND INCURRED SPECIFIC TO ADMINISTRATION OPERATIONS. THESE CAPITAL PURCHASES WERE SPECIFICALLY ELLIGIBLE FOR REIMBURSMENT THROUGH CARES ACT FUNDING.		



GENERAL FUND: CLERK & ASSEMBLY DEPARTMENT

PURPOSE:

The Borough Clerk's office aims to provide centralized services including, but not limited to records management, public information, and agenda management and assists Borough Staff, the Borough Assembly, and the citizens of Wrangell.

KEY ACCOMPLISHMENTS:

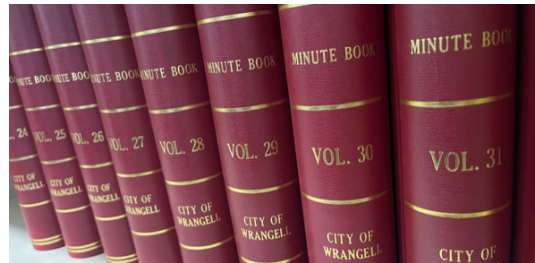
- Began the process with Laserfiche Records Management systems to completely digitize recent past, present, and future projects, Ordinances, Resolutions and Minutes.
- Continue to assist Department Heads with our Municode Meetings Agenda Management System.
- Completed the annual records destruction.
- Successfully held the 2022 Annual Borough Election.
- Worked with Staff (when necessary) to draft Ordinances.
- Maintained Registered Parliamentarian status.

LEVEL OF SERVICE & BUDGET IMPACT:

Budgeted resources are adequate to maintain the current level of service. Increases in the FY2024 budget are due to fees related to necessary services.

GOALS & NEW INTIATIVES:

- Complete the Laserfiche Records Management setup process.
- Continue to centralize public records using Laserfiche.
- Purchase and implement a Cemetery module offered through our new Caselle Accounting System.
- Utilizing the Laserfiche System to maintain the Records repository.
- Onboard pertinent Department Supervisors to utilize the Laserfiche System.
- Continuing Parliamentary education to become a Professional Registered Parliamentarian.
- Prepare for the 2023 Regular Borough Election.
- Submit intent to continue holding the Communication Director for the Alaska Association of Municipal Clerks role.



TRENDS AND FUTURE CHALLENGES:

- Onboarding the Laserfiche Records Management will be challenging because the current files metadata will need to be modified. Once this process has been completed, inputting, and maintaining records through the disposition flow should be a lot easier.

PERSONNEL:

Borough Clerk, Kim Lane

1.0 FTE



FY 2022: 1 FTE

FY 2023: 1 FTE

FY 2024: 1 FTE

PERFORMANCE METRICS:

RECORDS MANAGEMENT: LASERFICHE IMPLEMENTATION

Records Management has been an important goal for the Borough Clerk’s office. There has been continued progress toward 100% completion of the project through Laserfiche. While there is more implementation work needed, the Clerk’s office projects 80% of the overall implementation is complete.

<p>FY 2021: 0%</p>	<p>FY 2022: 40%</p>	<p>FY 2023: 80%</p>
---------------------------	----------------------------	----------------------------

PROFESSIONAL DEVELOPMENT: PROFESSIONAL REGISTERED PARLIAMENTARIAN (PRP)

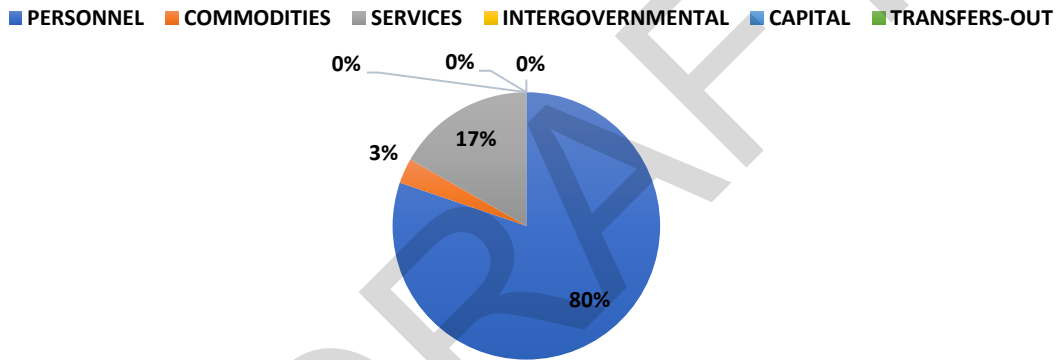
The Borough Clerk is currently a Registered Parliamentarian (RP). The Clerk plans on becoming a Professional Registered Parliamentarian. With all exams to be passed by FY 2025.

<p>FY 2021: N/A</p>	<p>FY 2022: N/A</p>	<p>FY 2023: 40%</p>
----------------------------	----------------------------	----------------------------

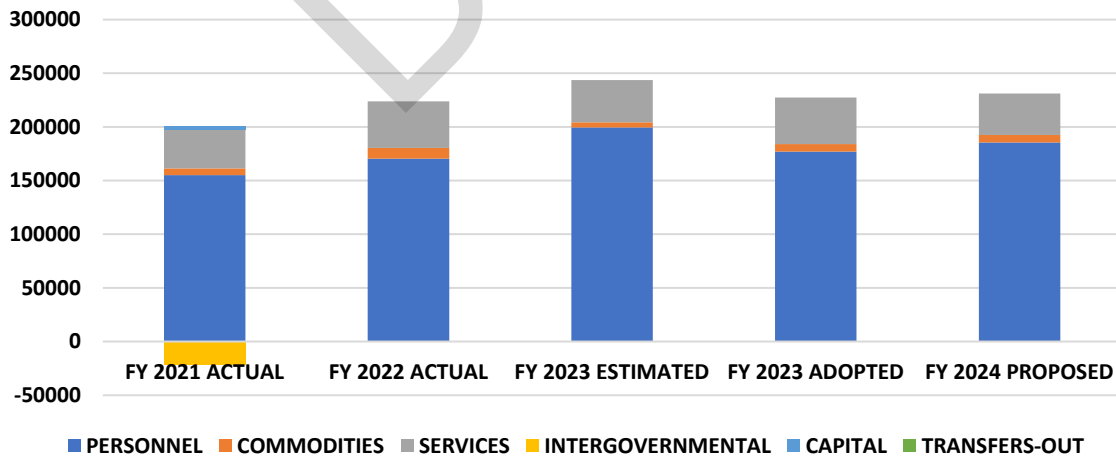
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
PERSONNEL	155,022	170,357	199,523	177,020	185,505
COMMODITIES	6,335	10,057	4,687	7,000	7,000
SERVICES	36,435	43,447	39,355	43,413	38,665
INTERGOVERNMENTAL	(21,410)				
CAPITAL	2,885				
TRANSFERS OUT					
TOTAL EXPENDITURES	179,268	223,861	243,565	227,433	231,169

FY 2024 BUDGET - ALLOCATION OF EXPENDITURES



CLERK & ASSEMBLY EXPENDITURES BY FISCAL YEAR



ASSEMBLY & CLERK GENERAL FUND EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
11000 002 6001	Salaries & Wages	\$ 91,508	\$ 92,861	\$ 114,885	\$ 100,000	\$ 108,170
11000 002 6002	Temporary Wages (Election Workers)	\$ 152	\$ 662	\$ 1,160	\$ 394	\$ 1,140
11000 002 6005	Overtime	\$ 177	\$ 156	\$ 215	\$ 542	\$ 788
11000 002 6100	Employer Costs	\$ 63,185	\$ 61,886	\$ 63,935	\$ 61,471	\$ 60,922
11219 002 6XXX	CARES Act Payroll Off Set	\$ (17,241)	\$	\$	\$	\$
11000 002 7001	Materials & Supplies (Election Exp)	\$ 6,335	\$ 10,057	\$ 4,687	\$ 7,000	\$ 7,000
11219 002 70XX	CARES Act Commodities Off Set	\$ (1,226)	\$	\$	\$	\$
11000 002 7502	Phone/Internet	\$ 658	\$ 954	\$ 1,071	\$ 705	\$ 1,034
11000 002 7503	Information Technology	\$ 6,943	\$ 7,342	\$ 16,456	\$ 14,410	\$ 9,333
11000 002 7505	Travel, Training, and Professional Development	\$	\$ 14,793	\$ 19,329	\$ 14,614	\$ 14,485
11000 002 7506	Publications & Advertising	\$ 19,958	\$ 27,606	\$ 13,468	\$ 19,120	\$ 19,120
11000 002 7507	Memberships & Dues	\$ 6,038	\$ 2,913	\$ 5,923	\$ 5,628	\$ 5,628
11000 002 7571	Recording fees	\$ 351	\$ 261	\$ 488	\$ 300	\$ 300
11000 002 7572	Records preservation	\$	\$	\$	\$ 250	\$ 250
11000 002 7574	Municipal Code Republishing	\$ 2,487	\$ 4,370	\$ 1,949	\$ 3,000	\$ 3,000
11000 002 75XX	CARES Act Contractual offset	\$ (57)	\$	\$	\$	\$
11000 002 7900	Capital Expenditures	\$ 2,885	\$	\$	\$	\$
11219 002 7900	CARES Act Capital Expenditures Off set	\$ (2,885)	\$	\$	\$	\$
TOTAL ASSEMBLY & CLERK EXPENDITURES		\$ 179,268	\$ 223,861	\$ 243,565	\$ 227,433	\$ 231,169

JUSTIFICATION & EXPLANATION
 CLERK/ASSEMBLY DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION		
6001	SALARIES & WAGES		
	Borough Clerk Regular Wages	\$	101,970
	Borough Clerk Vehicle Stipend	\$	3,000
	Borough Clerk Acting Pay	\$	3,200
	TOTAL	\$	108,170
6002	TEMPORARY WAGES ALL NON REGULAR EMPLOYEE WAGES FOR TEMPORARY ELECTION HELP		
	Election Worker Pay		
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	8,199
	STATE OF ALASKA PERS (22%)	\$	23,797
	GROUP HEALTH, LIFE INSURANCE, AND WORKER'S COMPENSATION	\$	28,925
	TOTAL	\$	60,922
7001	MATERIALS AND SUPPLIES OFFICE PRODUCTS SUCH AS FILE FOLDERS, PRINTER INK, NAME PLAQUES, CALENDARS, PENS, ETC.		
7502	PHONE DIRECTOR CELL PHONE REIMBURSEMENT		
7503	INFORMATION TECHNOLOGY ANNUAL MAINTENANCE FOR CITY WEBSITE, MUNICODE MEETINGS, DOMINION VOTING, AND LASERFICHE. AND COST FOR NEW LASERFICHE MODULE FOR RECORDS MANAGEMENT.		
7505	TRAVEL & TRAINING COST OF TRAVEL & TRAINING FOR BOROUGH ASSEMBLY AND BOROUGH CLERK FOR AML, SOUTHEAST CONFERENCE, AAMC, AND IIMC.		
7506	PUBLICATION & ADVERTISING PUBLICATIONS IN THE SENTINEL AND ANNUAL CONTRIBUTION TO KSTK FOR BROADCASTING MEETINGS.		
7507	MEMBERSHIPS & DUES MEMBERSHIP DUES FOR AML, ACOM, SE CONFERENCE, AAMC, IIMC, NAP, AND NACO.		
7571	RECORDING FEES - DISTRICT RECORDER FEES FOR RECORDING QCD'S, PLATS, ETC.		
7572	RECORDS PRESERVATION - ACID FREE BOOKS FOR MINUTES, RESOLUTIONS, AND ORDINANCES.		
7574	MUNICIPAL CODE REPUBLISHING - FOR CODIFYING ORDINANCES IN THE WRANGELL MUNICIPAL CODE.		



GENERAL FUND: FINANCE DEPARTMENT

PURPOSE:

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

KEY ACCOMPLISHMENTS:

- Overhauled the FY 2023 budget structure and format to allow for it to be a useful tool for all financial users. This initiative was in concurrence with implementation of a new CIP fund structure to account for capital projects for government and business type activities.
- Executed the financial directives of the latest collective bargaining agreement, including conversion from monthly payroll processing to biweekly.
- Reduced audit findings from eight to three with an action plan to have zero findings in FY 2024.
- Formulated and executed a long-term investment plan for the Borough allowing for the strategic preservation of yield to help secure resources and gain investment income for future projects and operations.
- Performed the annual rate review by financially modeling all funds to address future CAPEX and become as self-sustaining as possible in the long-term.
- Established the Finance Committee where monthly meetings were held and several policy contributions were made, including: interfund lending policy, rate review methodology, and investment code revisions.
- Successfully implemented GASB-87
- Began conversion into the new accounting ERP - Caselle.
- Increased oversight of property and sales tax delinquencies and enhanced collectability of those revenue streams.
- Issued 2023 Series I GO Bonds to address deferred maintenance of the HS & MS.



LEVEL OF SERVICE AND BUDGET IMPACT:

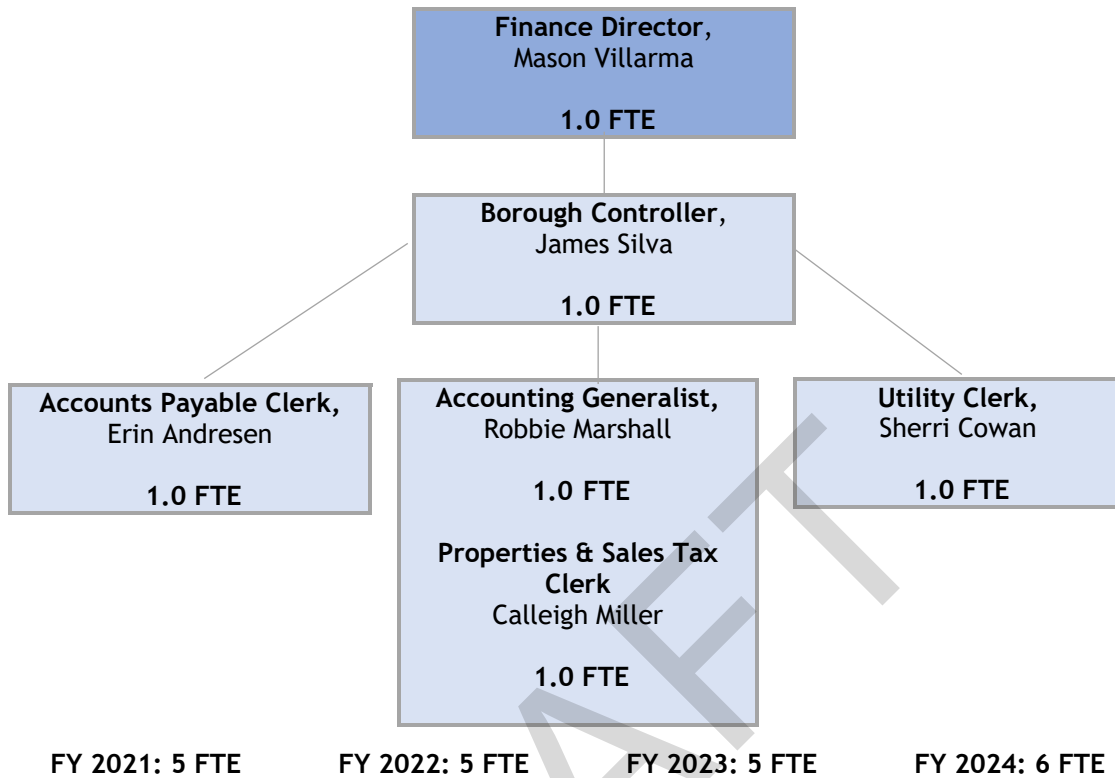
The FY 2024 budget sufficiently funds operations to meet the goals of the Finance Department.

GOALS AND NEW INITIATIVES:

- Prepare a Budget worthy of the Government Finance Officers Association (GFOA) recognition, the Distinguished Budget Presentation Award.
- Train with external auditors to bring financial statement drafting in-house to save cost and time during the audit.
- To have a clean audit by FY 2024.
- To successfully implement the Caselle accounting software by fiscal year-end.
- To have two staff members receive their CPA licensure by FY 2025 and one staff member receive their human resources training certificate.
- Work with the Capital Facilities Director and Economic Development Director to continue to formulate a strategic grant management pipeline that satisfies reporting and compliance requirements.
- Continue to develop funding packages for capital projects that are in the best interest of the Borough and the Citizens of Wrangell.



PERSONNEL:



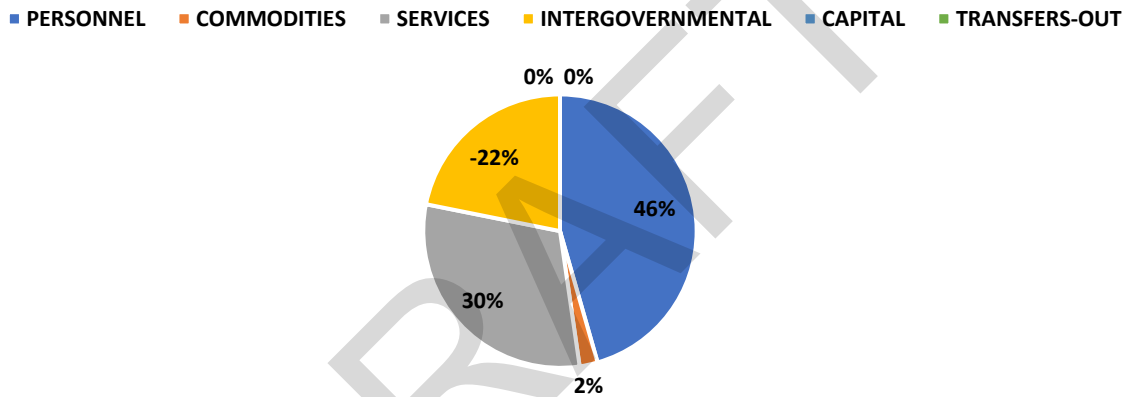
PERFORMANCE METRICS:

REDUCED AUDIT FINDINGS			
To reduce audit findings by no less than two findings a year until a clean audit is issued.			
FY 2020: No Data	FY 2021: No Data	FY 2023: Reduced by 5	
GOVERNMENT FINANCE OFFICER'S ASSOCIATION BUDGET AWARD			
To receive the GFOA Distinguished Budget Award.			
FY 2021: No Data	FY 2022: No Data	FY 2023: TBD	

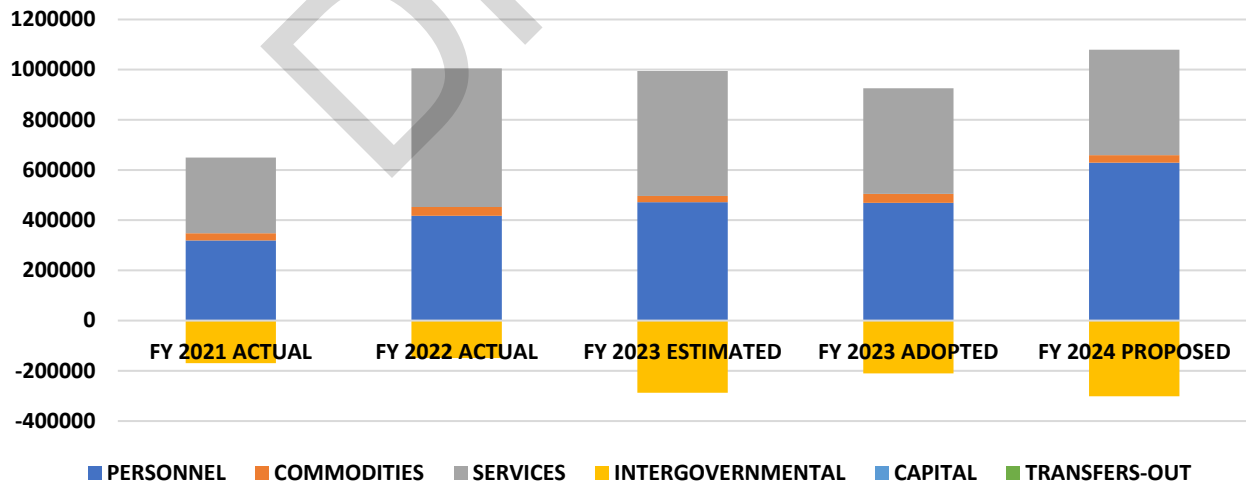
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
PERSONNEL	319,428	417,578	471,532	469,112	629,194
COMMODITIES	28,589	35,106	24,962	35,750	29,500
SERVICES	301,463	551,795	497,979	420,839	420,499
INTERGOVERNMENTAL	(169,551)	(149,129)	(287,255)	(210,416)	(301,664)
CAPITAL					
TRANSFERS OUT					
TOTAL EXPENDITURES	479,929	855,349	707,217	715,284	777,529

FY 2024 BUDGET - ALLOCATION OF EXPENDITURES



FINANCE EXPENDITURES BY FISCAL YEAR



FINANCE GENERAL FUND EXPENDITURES		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
		ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PROPOSED
11000 003 6001	Salaries & Wages	\$ 204,325	\$ 244,010	\$ 301,025	\$ 305,569	\$ 414,337
11000 003 6005	Overtime	\$	\$ 3,784	\$ 383	\$ 5,000	\$ 4,331
11000 003 6100	Employer Costs	\$ 114,237	\$ 151,859	\$ 164,103	\$ 151,044	\$ 201,526
11000 003 6900	CARES Act COVID Payroll Offset	\$ (9,220)	\$	\$	\$	\$
11000 003 7001	Materials & Supplies	\$ 8,850	\$ 12,447	\$ 7,507	\$ 10,400	\$ 9,500
11000 003 7002	Facility Repair & Maintenance	\$ 3,345	\$ 2,073	\$ 2,077	\$ 5,500	\$ 2,500
11000 003 7003	Custodial Supplies	\$	\$ 2,487	\$ 1,287	\$ 1,000	\$ 1,000
11000 003 7004	Postage & Shipping	\$ 9,492	\$ 6,934	\$ 9,994	\$ 10,000	\$ 11,000
11000 003 7008	Non capital Equipment	\$ 667	\$ 3,142	\$	\$ 5,000	\$
11000 003 7009	Equipment Repair & Maintenance	\$ 1,320	\$	\$	\$ 1,000	\$ 1,000
11000 003 7011	Equipment Rental Expense	\$ 4,915	\$ 8,023	\$ 4,098	\$ 2,850	\$ 4,500
11219 003 70XX	CARES Act Off set (Non payroll Expenditures)	\$ (200)	\$	\$	\$	\$
11000 003 7199	Misc Expense	\$ 866	\$ 2,459	\$ 20	\$	\$
11000 003 7501	Utilities	\$ 13,295	\$ 13,522	\$ 10,131	\$ 14,900	\$ 16,400
11000 003 7502	Phone/Internet	\$ 13,953	\$ 14,165	\$ 13,501	\$ 14,500	\$ 16,108
11000 003 7503	Information Technology	\$ 104,471	\$ 176,121	\$ 195,000	\$ 186,500	\$ 164,865
11000 003 7505	Travel, Training, and Professional Development	\$	\$ 15,466	\$ 6,000	\$ 7,500	\$ 9,000
11000 003 7506	Publications & Advertising	\$ 971	\$	\$ 2,000	\$	\$
11000 003 7507	Memberships & Dues	\$ 160	\$	\$ 415	\$ 300	\$ 520
11000 003 7508	Insurance	\$ 4,473	\$ 4,217	\$ 4,639	\$ 4,639	\$ 5,103
11000 003 7509	Bank & Credit Card Fees	\$ 74,977	\$ 160,159	\$ 76,608	\$ 75,000	\$ 75,000
11000 003 7519	Professional Services	\$ 72,441	\$ 41,538	\$ 1,750	\$ 10,000	\$ 12,504
11000 003 7540	Auditing Services	\$ 16,750	\$ 127,098	\$ 150,084	\$ 85,000	\$ 85,000
11000 003 7550	Property Assessment Services	\$ (32)	\$ 14,975	\$ 43,850	\$ 30,000	\$ 45,000
11000 003 7603	Charges from Finance	\$ (171,897)	\$ (171,897)	\$ (312,255)	\$ (237,255)	\$ (336,203)
11000 003 7621	Public Works Labor Charges	\$	\$	\$	\$	\$
11000 003 7629	Charges from Capital Facilities	\$ 11,766	\$ 22,768	\$ 25,000	\$ 26,839	\$ 34,539
11000 003 7900	Capital Expenditures	\$	\$	\$	\$	\$
11000 003 7980	Bad Debt Expense	\$ 3	\$	\$	\$	\$
TOTAL FINANCE EXPENDITURES		\$ 479,929	\$ 855,349	\$ 707,217	\$ 715,284	\$ 777,529

JUSTIFICATION & EXPLANATION
FINANCE DEPARTMENT

GL ACCT DESCRIPTION

6001 SALARIES & WAGES	
Finance Director Salary	\$ 118,450
Finance Director Vehicle Stipend	\$ 3,600
Borough Controller Salary	\$ 82,487
Accounting Generalist Salary	\$ 63,476
Accounting Generalist IT Stipend	\$ 3,600
Utilities Clerk Salary	\$ 50,659
Accounts Payable Clerk Salary	\$ 46,032
Property & Sales Tax Clerk Salary	\$ 46,032
TOTAL	\$ 414,337
6005 OVERTIME	
Accounting Generalist (100 hours OT)	\$ 2,280
ALL Clerks (40 hours OT)	\$ 2,051
TOTAL	\$ 4,331

61XX EMPLOYER COSTS		
FICA, SBS AND MEDICARE (7.58%)	\$	31,735
STATE OF ALASKA PERS (22%)	\$	92,107
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	77,684
	TOTAL	\$ 201,526

JUSTIFICATION & EXPLANATION
FINANCE DEPARTMENT CONTINUED

GL ACCT DESCRIPTION

- 7001 **MATERIALS & SUPPLIES** VARIOUS CLEANING SUPPLIES & OFFICE SUPPLIES SUCH AS PRINTER PAPER & INK, LETTER HEAD, AND OTHER MISC. MATERIALS
- 7002 **FACILITY REPAIR & MAINTENANCE** ALLOTMENT FOR FACILITY ROOF REPAIRS & OTHER MISC. GENERAL MAINTENANCE
- 7003 **CUSTODIAL SUPPLIES** COST OF CLEANING AND BATHROOM SUPPLIES
- 7004 **POSTAGE & SHIPPING** COSTS TO MAIL NOTICES & OFFICIAL CORRESPONDENCE
- 7008 **NON-CAPITAL EQUIPMENT** ALLOTMENT FOR REPLACEMENT OFFICE EQUIPMENT
- 7009 **EQUIPMENT REPAIR & MAINTENANCE** ALLOTMENT FOR OFFICE EQUIPMENT REPAIRS AND UPKEEP
- 7011 **EQUIPMENT RENTAL EXPENSE** COST OF RENTING POSTAGE MACHINE
- 7199 **CASH SHORTAGE** ALLOTMENT FOR SMALL DISCREPANCIES IN CASH AMOUNTS
- 7501 **UTILITIES** WATER, SEWER, ELECTRIC, AND GARBAGE
- 7502 **PHONE/INTERNET** COSTS FOR PHONE LINES, INTERNET, AND FAX LINES
- 7503 **INFORMATION TECHNOLOGY** - ANNUAL ALLOTMENT FOR BLACKPOINT, TEAM VIEWER, MARS, 365 EMAIL, BILL MASTER, ACCUFUND TECH SERVICES, AND IMPLEMENTATION OF CASELLE
- 7505 **TRAVEL, TRAINING AND PROFESSIONAL DEVELOPMENT** ANNUAL ALLOTMENT FOR TRAVEL TO AGFOA IN ANCHORAGE, GFOA NATIONAL, CASELLE TRAINING, AND CPA COURSES AND EXAMS
- 7506 **PUBLICATIONS & ADVERTISING** COST TO PUBLISH ADVERTISEMENTS AND NOTICES
- 7507 **MEMBERSHIPS & DUES** SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATIONS
- 7508 **INSURANCE** ALLOTMENT FOR PROPERTY & GENERAL LIABILITY INSURANCE
- 7509 **BANK & CREDIT CARD FEES** COST OF PROCESSING CREDIT CARD TRANSACTIONS
- 7519 **PROFESSIONAL SERVICES** ANNUAL ALLOTMENT FOR SERVICES INCLUDING CARPET CLEANING, FIRE SUPPRESSION SYSTEM TESTING, AND OPERATING FUND INVESTMENTS CUSTODIAN FEES
- 7540 **AUDITING SERVICES** COSTS FOR THE FY23 AUDIT
- 7550 **PROPERTY ASSESSMENT SERVICES** COST FOR CALENDAR YEAR 2024 ASSESSMENTS
- 7603 **CHARGES FROM FINANCE** ALLOTMENT FOR FINANCE DIRECTOR, ACCOUNTING GENERALIST, BOROUGH CONTROLLER, AND ACCOUNTING CLERK SERVICES AND SUPPORT AS WELL AS AUDIT EXPENSES AND CREDIT CARD FEES
- 7621 **PUBLIC WORKS LABOR CHARGES** ALLOTMENT FOR PUBLIC WORKS STAFF LABOR
- 7629 **CHARGES FROM CAPITAL FACILITIES** ALLOTMENT FOR CAPITAL FACILITIES MAINTENANCE, CUSTODIAL, AND MANAGEMENT SERVICES
- 7900 **CAPITAL EXPENDITURES** CAPITALIZABLE PURCHASES THAT ARE DEPRECIABLE AND INCURRED SPECIFIC TO ADMINISTRATION OPERATIONS



GENERAL FUND: FIRE DEPARTMENT

PURPOSE:

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

KEY ACCOMPLISHMENTS:

- Recertified 6 EMT 1's and 10 EMT 2's
- Celebrated 50 years of service for Assistant Chief Terry Bunes, 49 years of service Fire Chief Tim Bunes and 35 years for Captain John Taylor, (All still active within the department).
- Conducted tri-annual mutual aid, community Mass Casualty Drill with DOT.
- Participated with SEARHC for a small-scale Mass Casualty Drill.
- Community relations: conducted 4th of July fireworks display for the community.

LEVEL OF SERVICE AND BUDGET IMPACT:

The current proposed FY2024 budget allows the department to remain status quo. Attention will need to be on the travel and training portion of the budget to ensure volunteers are provided appropriate training for the duties they fulfill, to meet NFPA standards, State of Alaska, and ISO requirements.

DEPARTMENT GOALS:

- Increase public education to our culturally diverse community while focusing on children, the elderly, and seasonal public safety issues.
 - To increase number of public presentations RE: Fire Prevention and Safety
- Continue to actively seek grant opportunities to offset equipment purchases.
 - Replace aging apparatus
 - Upgrade handheld power tools
- Offer up to date training by bringing instructors into Wrangell to maximize the benefits to the department.
- Review and update our Standard Operating Procedures, (ongoing).
- Implement Training Records/ Learning Management System
 - System purchased and implemented 2021-22 (Migration to the system in its entirety, still in progress).

TRENDS AND FUTURE CHALLENGES:

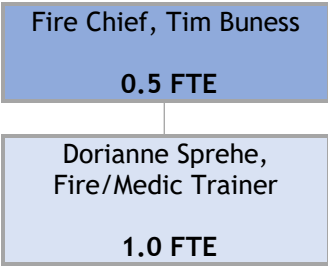
- Address recruitment and retention issues plaguing all volunteer organizations.
- Secure funding as costs increase exponentially for fire suppression apparatus.

PERSONNEL:

The department is currently staffed with one full-time Fire/Medic Trainer, one part-time Fire Chief, and 25 volunteer Fire and EMS providers. All may respond to any call for assistance, as we operate as an on call as available basis.

The department's run volume has remained consistent for Fire responses, averaging 35-40 calls and EMS runs varying between 280-380.

The department also responds to requests for Search and Rescue in and around Wrangell Borough. The Search and Rescue requests also vary between 15-20 calls annually.



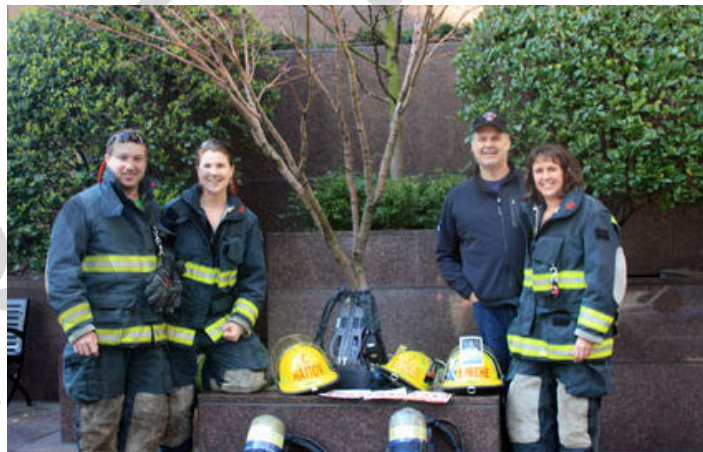
FY 2022: 1.5 FTE

FY 2023: 1.5 FTE

FY 2024: 1.5 FTE

VOLUNTEERS:

- Captain, John Taylor
- Captain, Clay Hammer
- Captain, Jordan Bunes
- Lieutenant, Adam Sprehe
- Lieutenant, Zach Taylor
- Lieutenant, Dustin Johnson
- Anna Allen, CPR/First Responder
- Jacob Allen, CPR/First Responder
- James Benedict, Firefighter 2/ EMT 2
- Chris Bunes, EMT 2
- Lorne Cook, Firefighter 1/ EMT
- Bella Crowley, CPR/First Responder
- Scott Eastaugh, ARFF/CPR/First Responder
- Chris Guggenbickler, Firefighter 1/ EMT
- Coby Holder, CPR/First Responder
- James Leslie, CPR/First Responder
- Scott McAuliffe, Firefighter 1/ EMT 2/ ARFF
- Mikey Ottesen, EMT 2
- Steve Prysunka, EMT 2
- Ethan Robison, CPR/First Responder
- Brian Schwartz, CPR/First Responder
- Andrew Scambler, Firefighter 1/CPR/First responder
- Junior Volunteer, Carter Hammer



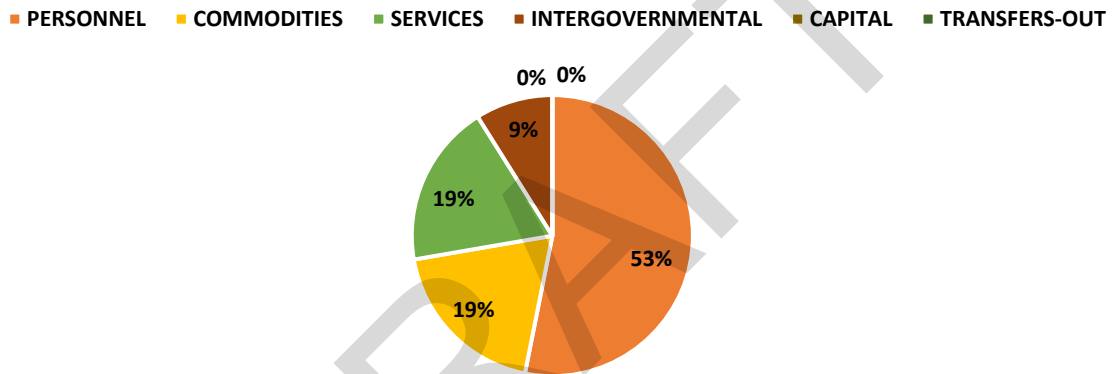
PERFORMANCE METRICS

- Increase community risk reduction education classes and presentations. This will be achieved and measured through increasing presentations provided, and accounting for those figures in the coming year.
- Replacement of aging apparatus and equipment. Identified by successful grant applications or identification for alternatives to purchase this equipment.
- Offer additional training. This is measured through hours of training, new certification issued, or current certifications maintained.
- Review Standard Operating Procedures Annually
- Continued implementation of Learning Management System.
- Complete integration of training hours, courses, operating procedures and policies, and protocols into the system

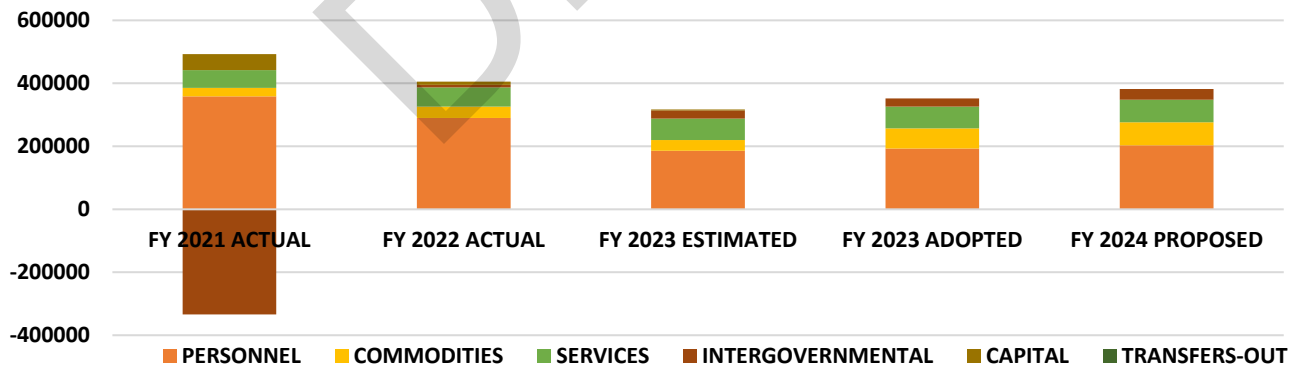
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
PERSONNEL	358,398	289,871	185,783	192,786	202,983
COMMODITIES	27,122	35,905	33,932	64,175	73,175
SERVICES	56,174	60,899	67,953	69,151	71,793
INTERGOVERNMENTAL	(334,389)	8,468	25,754	25,754	34,057
CAPITAL	51,029	10,242	3,518		
TRANSFERS OUT					
TOTAL EXPENDITURES	158,334	405,385	316,940	351,865	382,008

FY 2024 BUDGET - ALLOCATION OF EXPENDITURES



FIRE EXPENDITURES BY FISCAL YEAR



FIRE GENERAL FUND EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
11000 012 6001	Salaries & Wages	\$ 163,621	\$ 156,199	\$ 97,995	\$ 97,088	\$ 105,684
11000 012 6002	Temporary Wages	\$ 42,988	\$	\$	\$	\$
11000 012 6005	Overtime	\$ 31,621	\$ 17,015	\$ 11,538	\$ 6,334	\$ 7,984
11000 012 6100	Employer Costs	\$ 117,993	\$ 111,422	\$ 71,868	\$ 72,638	\$ 74,315
11219 012 6XXX	CARES Payroll Off set	\$ (338,823)	\$	\$	\$	\$
11000 012 7001	Materials & Supplies	\$ 5,631	\$ 16,449	\$ 7,075	\$ 17,000	\$ 17,000
11000 012 7008	Non capital Equipment	\$ 5,812	\$ 6,561	\$ 3,096	\$ 3,850	\$ 3,850
11000 012 7009	Equipment Repair & Maintenance	\$ 2,417	\$ 5,175	\$ 313	\$ 13,200	\$ 13,200
11000 012 7010	Vehicle Maintenance	\$ 8,190	\$ 7,351	\$ 18,664	\$ 15,000	\$ 19,000
11000 012 7100	Uniform, Gear & Clothing Allowance	\$ 4,539	\$ 80	\$ 1,737	\$ 10,125	\$ 15,125
11000 012 7110	Fire Prevention & Education	\$ 982	\$ 502	\$	\$ 1,000	\$ 1,000
11000 012 7112	Contribution for Fire Calls	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 7,500
11000 012 7113	Fire Substation Expense	\$ 531	\$ 290	\$ 47	\$ 2,000	\$ 2,000
11000 012 7501	Utilities	\$ 10,432	\$ 12,178	\$ 10,487	\$ 11,600	\$ 12,700
11000 012 7502	Phone/Internet	\$ 7,979	\$ 6,197	\$ 8,016	\$ 7,100	\$ 8,847
11000 012 7503	Information Technology	\$	\$ 1,020	\$	\$	\$
11000 012 7505	Travel, Training, and Professional Development	\$ 2,175	\$ 5,235	\$ 4,383	\$ 16,725	\$ 15,000
11000 012 7508	Insurance	\$ 30,280	\$ 34,500	\$ 42,951	\$ 42,951	\$ 41,746
11000 012 7590	Grant Expenditures	\$	\$	\$ 3,000	\$ 3,000	\$ 3,000
11000 012 7622	Charges from Garage	\$ 6,941	\$ 7,169	\$ 21,215	\$ 21,215	\$ 24,286
11000 012 7629	Charges from Capital Facilities	\$ 3,183	\$ 1,298	\$ 4,539	\$ 4,539	\$ 9,771
11000 012 7900	Capital Expenditures	\$ 51,029	\$ 10,242	\$ 3,518	\$	\$
11219 012 7XXX	CARES & FEMA Offset	\$ (5,690)	\$	\$	\$	\$
TOTAL FIRE DEPARTMENT EXPENDITURES		\$ 158,334	\$ 405,385	\$ 316,940	\$ 351,865	\$ 382,008

JUSTIFICATION & EXPLANATION
 FIRE DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION		
6001	SALARIES & WAGES		
	Fire Chief Salary (1,144 hours)		\$ 44,619
	Firemedic/Trainer Salary		\$ 61,065
		TOTAL	\$ 105,684
6005	OVERTIME		
	Firemedic Overtime (182 Hours @ 1.5 * 29.25)		TOTAL \$ 7,984
61XX	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)		\$ 8,616
	STATE OF ALASKA PERS (22%)		\$ 25,007
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 40,692
		TOTAL	\$ 74,315
6XXX	CARES PAYROLL OFF-SET ALL PAYROLL COSTS COVERED THROUGH CARES ACT FUNDING		
7001	MATERIALS & SUPPLIES COSTS FOR OFFICE SUPPLIES, CLEANING SUPPLIES, FIREFIGHTING CLASS A FOAM, HAZMAT RESPONSE SUPPLIES, EQUIPMENT BLADES & CHAINS, FIREFIGHTING APPLIANCES & HARDWARE, BATTERIES		
7008	NON-CAPITAL EQUIPMENT COSTS FOR RADIOS AND REPEATERS		
7009	EQUIPMENT REPAIR & MAINTENANCE COSTS FOR RADIO MAINTENANCE, SMALL ENGINE REPAIR, COMPRESSOR MAINTENANCE, LADDER MAINTENANCE, HOSE & APPLIANCE REPAIR, CYLINDER HYDROSTATIC TESTING, AND OTHER MISC. EQUIPMENT REPAIR		
7010	VEHICLE MAINTENANCE ALLOTMENT FOR PUBLIC WORKS FOR VEHICLE MAINTENANCE & REPAIR		
7100	UNIFORM, GEAR & CLOTHING - COST FOR TURNOUTS, HOODS, & HELMETS		
7110	FIRE PREVENTION & EDUCATION COST FOR EDUCATION MATERIALS & SMOKE DETECTORS		

7112 **CONTRIBUTION FOR FIRE CALLS** ANNUAL CONTRIBUTION FOR VOLUNTEERS
7113 **FIRE SUBSTATION EXPENSE** ALLOTMENT FOR FACILITY MAINTENANCE OF 5.5 MILE SUBSTATION
7501 **UTILITIES** WATER, SEWER, GARBAGE, ELECTRIC
7502 **PHONE/INTERNET** ANNUAL ALLOTMENT FOR LANDLINES, FAX, AND INTERNET SERVICES
7503 **INFORMATION TECHNOLOGY** ANNUAL ALLOTMENT FOR TECHNOLOGY SERVICES & SUPPORT
7505 **TRAVEL & TRAINING** FIRE & EMS CONFERENCES, METHODS OF INSTRUCTION, VECTOR SOLUTIONS
7508 **INSURANCE** VEHICLE & PROPERTY INSURANCE, SHOEMAKER SUBSTATION INSURANCE, VEHICLE INSURANCE FOR 2021 FREIGHTLINER,
1998 PIERCE, 1988 SEAGRAVE, & 1934 ANTIQUE FIRE TRUCKS
7590 **GRANT EXPENDITURES** APEI SAFETY GRANT FIRE RADIOS
7622 **CHARGES FROM GARAGE** ANNUAL ALLOTMENT FOR GARAGE LABOR
7629 **CHARGES FROM CAPITAL FACILITIES** ANNUAL ALLOTMENT FOR SUBSTATION WORK FROM CAPITAL FACILITIES
7900 **CAPITAL EXPENDITURES** EQUIPMENT AND/OR VEHICLES THAT ARE IN EXCESS OF \$5,000, CAPITALIZABLE, AND DEPRECIATED

7XXX **CARES & FEMA OFFSET** NON PAYROLL EXPENDITURES ELIGIBLE FOR REIMBURSEMENT THROUGH CARES ACT FUNDING

DRAFT



GENERAL FUND: POLICE & DISPATCH DEPARTMENTS

PURPOSE:

To protect lives and property in our community and to maintain public order. To respect and protect the rights of all people fairly, impartially, and with concern and compassion.

KEY ACCOMPLISHMENTS:

- Hiring and on boarding of two new Officers and their completion of the Fairbanks Training Academy.
- Implemented body worn cameras and Narcan programs.
- Maintained participation in SEACAD program.
- Officers attended the Yearly In-service program with Juneau Police Department.
- Achieved greater jail contract funding from the State of Alaska to enhance our community jail and public safety building overall.

LEVEL OF SERVICE AND BUDGET IMPACT:

Budgeted resources are adequate to maintain the current level of service. The clerical position in the police department has had to devote most of their time to operating the Department of Motor Vehicle as the part time position has been unfilled. Sworn staffing levels have continued to struggle to cover assigned shifts due to the department being down two Officers which are currently being replaced.

DEPARTMENT GOALS:

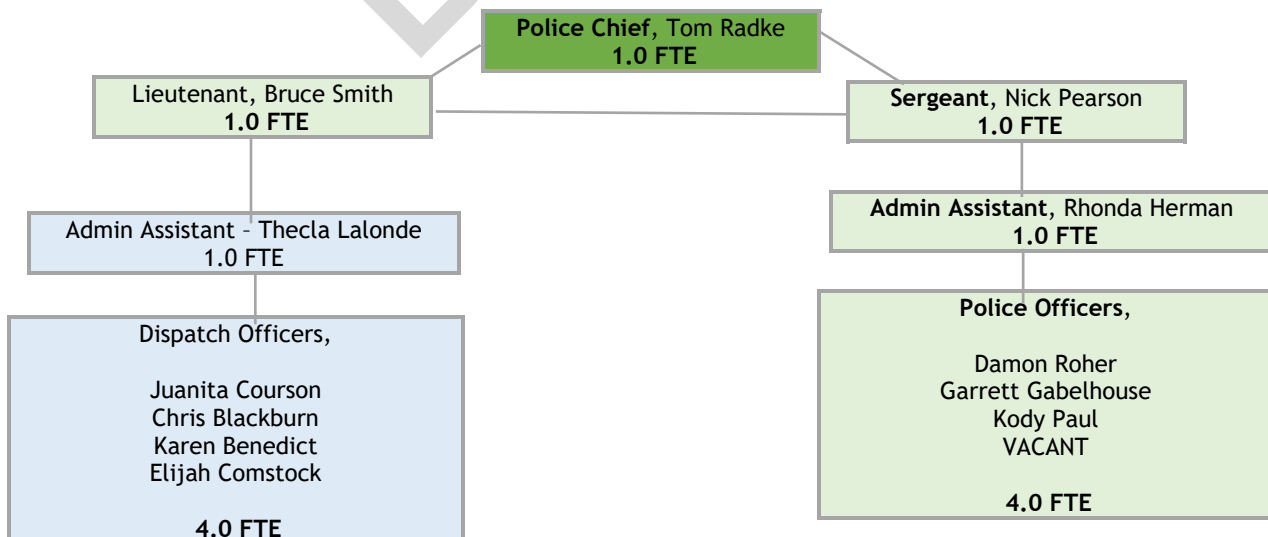
- To have the Department fully staffed.
- Conduct agency wide training on de-escalation training.
- Complete a review and destruction of old police records.
- Surplus items from the property room.

TRENDS AND FUTURE CHALLENGES:

- Code Enforcement complaints are growing and becoming more time-consuming.
- Mental health calls for service have increased and are becoming more complex.
- The Public Safety Building needs a major remodeling and updating.

PERSONNEL:

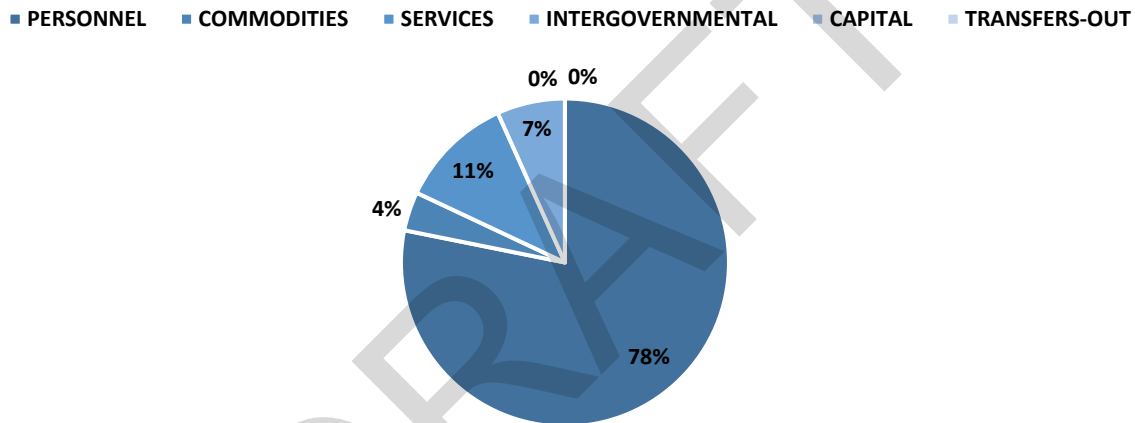
Police Department: FY 2022: 7.0 FTE FY 2023: 7.0 FTE FY 2024: 8.0 FTE
Dispatch Department: FY 2022: 5.0 FTE FY 2023: 5.0 FTE FY 2024: 5.0 FTE



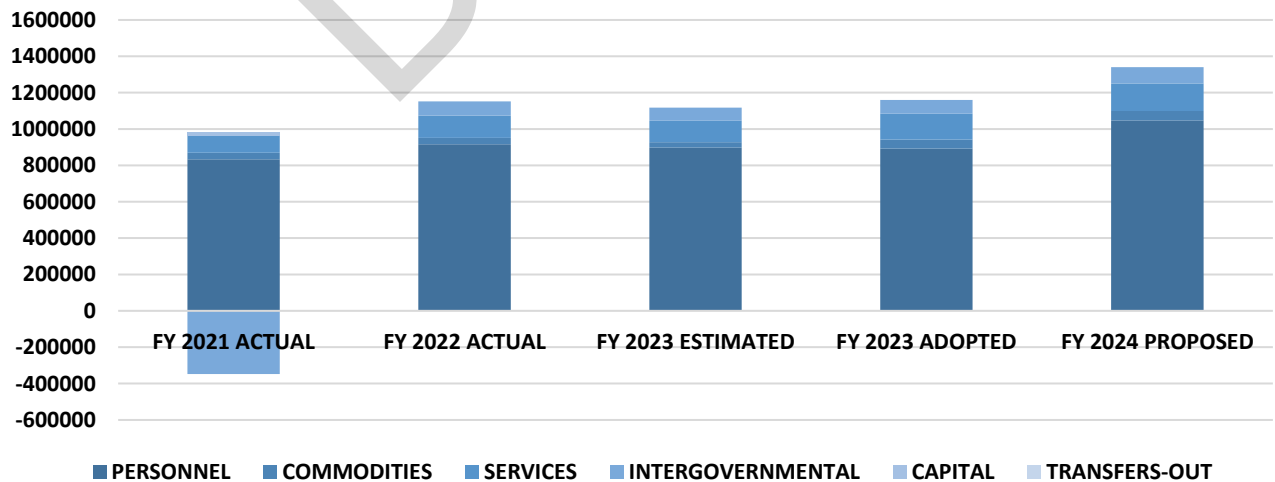
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
PERSONNEL	833,056	915,890	897,682	891,927	1,047,414
COMMODITIES	36,376	35,558	30,118	49,500	51,500
SERVICES	92,669	122,520	117,358	142,635	151,160
INTERGOVERNMENTAL	(347,664)	77,559	72,784	75,735	90,079
CAPITAL	16,100				
TRANSFERS OUT					
TOTAL EXPENDITURES	630,537	1,151,526	1,117,941	1,159,796	1,340,153

FY 2024 BUDGET - ALLOCATION OF EXPENDITURES



POLICE EXPENDITURES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
2024 ANNUAL BUDGET
Fund #11000, Dept #13

GENERAL FUND
POLICE DEPARTMENT
DETAIL OF EXPENDITURES

POLICE GENERAL FUND EXPENDITURES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
11000 013 6001 Salaries & Wages	\$ 459,009	\$ 507,597	\$ 495,036	\$ 525,724	\$ 598,193
11000 013 6005 Overtime	\$ 61,433	\$ 51,681	\$ 67,171	\$ 49,799	\$ 59,612
11000 013 6100 Employer Costs	\$ 303,893	\$ 337,348	\$ 288,074	\$ 269,005	\$ 359,609
11219 013 6XXX CARES Payroll Offset	\$ (385,988)	\$	\$	\$	\$
11000 013 7001 Materials & Supplies	\$ 6,235	\$ 3,407	\$ 2,323	\$ 6,000	\$ 6,000
11000 013 7004 Postage & Shipping	\$	\$ 397	\$ 594	\$ 2,000	\$ 1,000
11000 013 7008 Non capital Equipment	\$ 1,836	\$ 5,142	\$	\$ 7,000	\$ 7,000
11000 013 7009 Equipment Repair & Maintenance	\$ 1,790	\$ 1,350	\$ 576	\$ 1,500	\$ 1,500
11000 013 7010 Vehicle Maintenance	\$ 10,086	\$ 5,837	\$ 11,000	\$ 11,000	\$ 14,000
11000 013 7012 Boat Maintenance & Repair	\$ 100	\$ 1,450	\$ 451	\$ 1,500	\$ 1,500
11000 013 7014 Vehicle Impound Expenses	\$	\$ 3,750	\$	\$ 5,000	\$ 5,000
11000 013 7100 Uniform, gear & clothing allowance	\$ 9,073	\$ 6,669	\$ 7,752	\$ 8,000	\$ 8,000
11000 013 7101 Criminal History Records	\$ 80	\$ 400	\$ 150	\$	\$
11000 013 7103 Ammunition	\$ 7,258	\$ 7,557	\$ 7,423	\$ 7,500	\$ 7,500
11000 013 7104 Special Investigations	\$ 6,551	\$ (534)	\$	\$ 2,500	\$ 2,500
11000 013 7105 Animal Control Expenses	\$ 209	\$ 108	\$ 403	\$ 1,000	\$ 1,000
11000 013 7501 Utilities	\$	\$	\$	\$ 200	\$
11000 013 7502 Phone/Internet	\$ 17,548	\$ 16,904	\$ 16,876	\$ 17,000	\$ 19,608
11000 013 7503 Information Technology	\$ 4,499	\$ 27,901	\$ 3,916	\$ 3,000	\$ 3,000
11000 013 7505 Travel, Training, and Professional Development	\$ 8,720	\$ 19,264	\$ 47,400	\$ 47,400	\$ 30,000
11000 013 7506 Publications & Advertising	\$	\$	\$	\$ 500	\$ 500
11000 013 7507 Memberships & Dues	\$ 525	\$ 375	\$ 375	\$	\$
11000 013 7508 Insurance	\$ 37,654	\$ 55,033	\$ 61,173	\$ 61,173	\$ 67,290
11000 013 7515 Permits, Inspections, Compliance	\$ 12	\$	\$	\$	\$
11000 013 7519 Police Professional Services Contractual	\$ 25,591	\$ 22,333	\$ 34,466	\$ 57,262	\$ 57,262
11000 013 7622 Charges from Garage	\$ 7,571	\$ 6,351	\$ 10,917	\$ 29,735	\$ 44,079
11000 013 7701 State of Alaska Share of DMV Services	\$ 30,124	\$ 70,228	\$ 61,392	\$ 45,000	\$ 45,000
11000 013 7702 State of Alaska Share of Citations	\$ 629	\$ 980	\$ 475	\$ 1,000	\$ 1,000
11000 013 7900 Capital Expenditures	\$ 16,100	\$	\$	\$	\$
TOTAL POLICE DEPARTMENT EXPENDITURES	\$ 630,537	\$ 1,151,526	\$ 1,117,941	\$ 1,159,796	\$ 1,340,153

JUSTIFICATION & EXPLANATION
POLICE DEPARTMENT

GL ACCT DESCRIPTION

6001 SALARIES & WAGES

Police Chief Salary	\$ 126,771
Police Lieutenant Salary	\$ 88,285
Police Sergeant Salary	\$ 71,232
Police Officer #1 Salary	\$ 68,277
Police Officer #2 Salary	\$ 60,630
Police Officer #3 Salary	\$ 63,237
Police Officer #4 Salary VACANT	\$ 63,237
Administrative Assistant Salary	\$ 56,525
TOTAL	\$ 598,193

6005 OVERTIME

Police Lieutenant (250 hours @ 1.5 * \$42.28)	\$ 12,685
Police Sergeant (250 hours @ 1.5 * \$34.11)	\$ 10,234
Police Officer #1 (250 hours @ 1.5 * \$32.70)	\$ 9,810
Police Officer #2 (250 hours @ 1.5 * \$29.14)	\$ 8,711
Police Officer #3 (250 hours @ 1.5 * \$30.29)	\$ 9,086

GENERAL FUND: POLICE & DISPATCH DEPARTMENTS

Police Officer #4 (250 hours @1.5 * \$23.95) VACANT	\$	9,086
TOTAL	\$	59,612
61XX EMPLOYER COSTS		
FICA, SBS AND MEDICARE (7.58%)	\$	49,862
STATE OF ALASKA PERS (22%)	\$	144,717
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	165,030
TOTAL	\$	359,609
6225 POLICE RECRUITMENT ANNUAL ALLOTMENT FOR POLICE RECRUITMENT EFFORTS		
7001 MATERIALS & SUPPLIES VARIOUS CLEANING SUPPLIES & OFFICE SUPPLIES SUCH AS PRINTER PAPER & INK, LETTER HEAD, AND OTHER MISC. SUPPLIES		
7004 POSTAGE & SHIPPING COSTS TO MAIL NOTICES & OFFICIAL CORRESPONDENCE		
7005 COMPUTER REPAIR & MAINTENANCE ALLOTMENT FOR REPAIR & MAINTENANCE SERVICES TO COMPUTERS AND OTHER MISC. COMPUTER TECHNOLOGY		
7008 NON-CAPITAL EQUIPMENT ALLOTMENT FOR NEW HANDHELD RADIOS		
7009 EQUIPMENT REPAIR & MAINTENANCE ALLOTMENT FOR RADIO REPAIR		
7010 VEHICLE MAINTENANCE ANNUAL ALLOTMENT FOR VEHICLE TIRES, OIL CHANGES, AND OTHER MISC. BASIC REPAIRS		
7012 BOAT MAINTENANCE & REPAIR ANNUAL ALLOTMENT FOR BOAT MAINTENANCE AND FUEL		
7014 VEHICLE IMPOUND EXPENSES COSTS FOR TOWING IMPOUNDED VEHICLES AND MAINTAINING VEHICLE IMPOUND LOT		
7100 UNIFORM, GEAR, & CLOTHING ALLOWANCE ANNUAL ALLOTMENT FOR EMPLOYEE CLOTHING ALLOWANCES AND MISC. GEAR REPLACEMENT		
7101 CRIMINAL HISTORY RECORDS EXPENDITURES RELATED TO PROCESSING FEES FOR CRIMINAL RECORDS		
7103 AMMUNITION ANNUAL ALLOTMENT FOR ROUNDS OF AMMUNITION		
7104 SPECIAL INVESTIGATIONS ANNUAL ALLOTMENT FOR SPECIAL INVESTIGATION EFFORTS		
7105 ANIMAL CONTROL EXPENSES ANNUAL ALLOTMENT FOR UPKEEP OF KENNEL & SUPPLIES SUCH AS FOOD		
7502 PHONE/INTERNET COSTS FOR PHONE LINES, INTERNET, AND FAX LINES		
7503 INFORMATION TECHNOLOGY - COST FOR SERVER UPGRADE PROJECTS		
7505 TRAVEL, TRAINING, AND PROFESSIONAL DEVELOPMENT COST FOR PLANE TICKETS, LODGING, AND PER DIEM TO		
7506 PUBLICATIONS & ADVERTISING COST TO PUBLISH ADVERTISEMENTS, MAINLY FOR JOB OPENINGS		
7507 MEMBERSHIPS & DUES SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL		
7508 INSURANCE ALLOTMENT FOR BUILDING & VEHICLE INSURANCE		
7513 TRAINING ALLOTMENT FOR TRAINING WITH JUNEAU POLICE DEPARTMENT & POLICE ONLINE TRAINING		
7515 PERMITS, INSPECTIONS, COMPLIANCE ALLOTMENT FOR REQUIRED INSPECTIONS & OTHER MISC. COMPLIANCE		
7519 POLICE PROFESSIONAL SERVICES CONTRACTUAL ALLOTMENT FOR CONDUCTING BACKGROUND CHECKS, WESTEK SERVICE FOR RECORDER SYSTEM, TASER ANNUAL CONTRACT, AND OCS POSITION COST SHARE		
7622 CHARGES FROM GARAGE ANNUAL ALLOTMENT FOR GARAGE LABOR		
7701 STATE OF ALASKA SHARE OF DMV SERVICES THE BOROUGH'S HALF OF DMV SERVICE EXPENDITURES OWED TO THE STATE		
7702 STATE OF ALASKA SHARE OF CITATIONS PORTION OF CITATIONS THAT IS OWED TO THE STATE		

CORRECTIONS & DISPATCH GENERAL FUND EXPENDITURES		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
		ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PROPOSED
11000 014 6001	Salaries & Wages	\$ 265,119	\$ 243,165	\$ 249,232	\$ 250,864	\$ 257,815
11000 014 6005	Overtime	\$ 27,949	\$ 34,297	\$ 31,998	\$ 14,580	\$ 30,333
11000 014 6100	Employer Costs	\$ 178,812	\$ 190,199	\$ 157,721	\$ 152,353	\$ 160,339
11219 014 6XXX	CARES Payroll Off set	\$ (212,129)	\$	\$	\$	\$
11000 014 7001	Materials & Supplies	\$ 1,673	\$ 1,083	\$ 2,109	\$ 700	\$ 700
11000 014 7106	Prisoner Meals	\$ 4,308	\$ 5,579	\$ 6,000	\$ 3,000	\$ 3,000
11000 014 7502	Phone/Internet	\$ 1,209	\$ 432	\$ 308	\$ 1,250	\$ 541
11000 014 7503	Information Technology	\$ 4,000	\$ 2,000	\$ 1,421	\$	\$
11000 014 7505	Travel, Training, and Professional Development	\$	\$ 30	\$	\$	\$
TOTAL CORRECTIONS & DISPATCH EXPENDITURES		\$ 270,941	\$ 476,784	\$ 448,789	\$ 422,746	\$ 452,728

JUSTIFICATION & EXPLANATION
 CORRECTIONS & DISPATCH

GL ACCT DESCRIPTION		
6001 SALARIES & WAGES		
Corrections Supervisor Salary		\$ 62,260
Corrections Specialist #1 Salary		\$ 49,986
Corrections Specialist #2 Salary		\$ 46,315
Corrections Specialist #3 Salary		\$ 46,315
Corrections Specialist #4 Salary		\$ 52,940
	TOTAL	\$ 257,815
6005 OVERTIME		
Corrections Supervisor (50 hours @ \$29.82)		\$ 2,236
Corrections Specialist #1 (200 hours @ \$23.94)		\$ 7,182
Corrections Specialist #2 (200 hours @ \$22.18)		\$ 6,654
Corrections Specialist #3 (200 hours @ \$22.18)		\$ 6,654
Corrections Specialist #4 (200 hours @ \$25.35)		\$ 7,606
	TOTAL	\$ 30,333
61XX EMPLOYER COSTS		
FICA, SBS AND MEDICARE (7.58%)		\$ 21,842
STATE OF ALASKA PERS (22%)		\$ 63,393
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 75,104
	TOTAL	\$ 160,339
7001 MATERIALS & SUPPLIES	ALLOTMENT FOR OFFICE SUPPLIES SUCH AS PRINTER PAPER, PRINTER INK, PENS, AND OTHER MISC. SUPPLIES	
7106 PRISONER MEALS	ANNUAL ALLOTMENT FOR MEALS PRISONERS IN WRANGELL JAIL	
7502 PHONE/INTERNET	COST OF PHONE LAND LINE, INTERNET SERVICE, AND FAX LINE	
7503 INFORMATION TECHNOLOGY	COST FOR SERVER SUPPORT & OTHER MISC. TECH SERVICES	
7505 TRAVEL, TRAINING AND PROFESSIONAL DEVELOPMENT	ALLOTMENT FOR TRAVEL FOR MISC. TRAININGS	

PUBLIC SAFETY BUILDING GENERAL FUND EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
11000 015 7001	Materials & Supplies	\$ 938	\$	\$	\$	\$
11000 015 7002	Facility Repair & Maintenance	\$ 81,924	\$ 16,711	\$ 10,234	\$ 36,000	\$ 31,100
11000 015 7003	Custodial Supplies	\$ 790	\$ 3,451	\$ 1,387	\$ 2,000	\$ 1,500
11000 015 7017	Heating Fuel	\$	\$ 3,156	\$	\$ 3,500	\$ 5,000
11000 015 7501	Utilities	\$ 102,709	\$ 89,806	\$ 67,418	\$ 111,900	\$ 90,000
11000 015 7502	Phone/Internet	\$ 2,599	\$ 2,349	\$ 2,075	\$ 2,500	\$ 2,629
11000 015 7508	Insurance	\$	\$ 17,316	\$ 19,048	\$ 19,048	\$ 20,953
11000 015 7510	Engineering	\$	\$ 2,941	\$ 148	\$ 5,000	\$
11000 015 7519	Professional/Contractual Services	\$	\$	\$	\$	\$
11000 015 7621	Public Works Labor Charges	\$	\$	\$ 3,000	\$ 9,871	\$ 10,545
11000 015 7629	Charges from Capital Facilities	\$ 52,628	\$ 54,568	\$ 50,000	\$ 133,345	\$ 108,722
11000 015 7900	Capital Expenditures	\$	\$	\$	\$	\$
TOTAL PSB EXPENDITURES		\$ 241,588	\$ 190,299	\$ 153,310	\$ 323,163	\$ 270,449

JUSTIFICATION & EXPLANATION
 PUBLIC SAFETY BUILDING

GL ACCT DESCRIPTION

- 6001 **SALARIES & WAGES** - THERE ARE NO SALARIES & WAGES ASSOCIATED WITH THE PUBLIC SAEFTY BUILDING
- 6002 **TEMPORARY WAGES** THERE ARE NO TEMPORARY WAGES ASSOCIATED WITH THE PUBLIC SAFETY BUILDING
- 61XX **EMPLOYER COSTS**- THERE ARE NO EMPLOYER COSTS DIRECTLY ASSOCIATED WITH THE PUBLIC SAEFTY BUIDLING
- 7001 **MATERIALS & SUPPLIES** VARIOUS MAINTENANCE SUPPLIES
- 7002 **FACILITY REPAIR & MAINTENANCE** COSTS FOR FIRE SUPPRESSION SYSTEMS INSPECTIONS, PREVENTATIVE & NON PREVENTATIVE BUILDING MAINTENANCE, AND ELEVATOR INSPECTION
- 7003 **CUSTODIAL SUPPLIES** COSTS FOR PAPER GOODS, CLEANING AGENTS, TRASH BAGS, CARPET CLEANING SERVICES, AND OTHER MISC. CUSTODIAL SUPPLIES
- 7005 **COMPUTER REPAIR & MAINTENANCE** ALLOTMENT FOR REPAIR & MAINTENANCE SERVICES TO COMPUTERS AND OTHER MISC. COMPUTER TECHNOLOGY
- 7010 **VEHICLE MAINTENANCE** ANNUAL ALLOTMENT FOR VEHICLE TIRES, OIL CHANGES, AND OTHER MISC. BASIC REPAIRS
- 7501 **UTILITIES** ELECTRIC, WATER, SEWER, GARBAGE
- 7502 **PHONE/INTERNET** ANNUAL ALLOTMENT FOR CUSTOMS OFFICE INTERNET & PHONE LINE FOR THE ELEVATOR
- 7508 **INSURANCE** ALLOTMENT FOR BUILDING INSURANCE
- 7510 **ENGINEERING** ALLOTMENT FOR ENGINEERING ASSISTANCE AS NEEDED
- 7519 **PROFESSIONAL/CONTRACTUAL SERVICES** SUPPLEMENTAL ENGINEERING SERVICES FOR OVERHAUL OF PUBLIC SAFETY BUILDING
- 7621 **PUBLIC WORKS LABOR CHARGES** ALLOTMENT FOR PUBLIC WORKS LABOR TO MAINTAIN GENERATOR
- 7629 **CHARGES FROM CAPITAL FACILITIES** ALLOTMENT FOR CAPITAL FACILITIES MAINTANENCE, CUSTODIAL, AND MANAGEMENT SERVICES



GENERAL FUND: PUBLIC WORKS, STREETS, GARAGE & CEMETERY DEPARTMENTS

PURPOSE:

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

KEY ACCOMPLISHMENTS:

- Maintained a fully staffed department.
- Performed numerous road repairs and patches to get by until a comprehensive road project is achievable.
- Performed various safety and professional training courses, enhancing staff’s development and skill set.
- Installed and prepared the downtown bathroom area prior to the tour season.
- Plowed streets efficiently and effectively.
- Onboarded a new assistant mechanic in the city shop to aid in equipment.
- Columbarium installed at sunset gardens cemetery with phase I expansion design complete.

LEVEL OF SERVICE AND BUDGET IMPACT:

Budgeted resources are adequate to maintain the current level of service. The budgeted vacuum truck is critical to minimizing risk and continuing operations effectively.

DEPARTMENT GOALS:

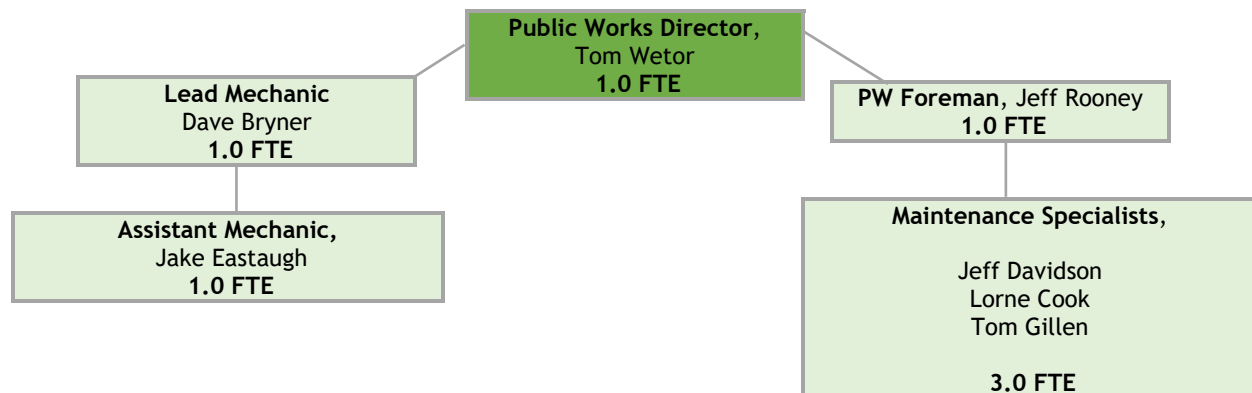
- To have the Department fully staffed.
- Continue providing professional development opportunities to enhance workplace safety and skill in each of the sub departments.
- To help formulate a comprehensive road capital project plan from the perspective of using in-house labor to address underground infrastructure in concurrence with a project.
- Recapitalize the vehicle fleet and surplus items no longer needed.

TRENDS AND FUTURE CHALLENGES:

- Addressing underground collection and distribution infrastructure.
- Catching up with deferred maintenance of roads.
- Optimizing the use of current capital equipment before incurring maintenance expenses that outweigh the cost of asset replacement.

PERSONNEL:

Public Works Department:	<u>FY 2022:</u> 6.0 FTE	<u>FY 2023:</u> 6.0 FTE	<u>FY 2024:</u> 6.0 FTE
Garage Department:	<u>FY 2022:</u> 1.0 FTE	<u>FY 2023:</u> 2.0 FTE	<u>FY 2024:</u> 2.0 FTE

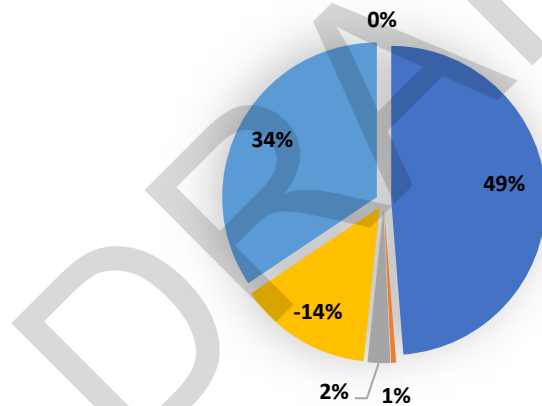


SUMMARY OF EXPENDITURES BY TYPE

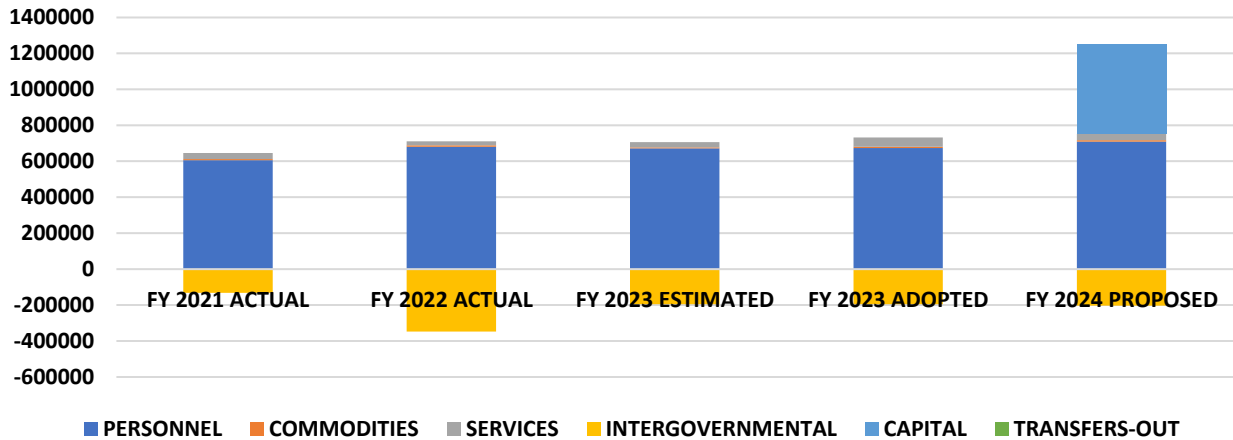
CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
PERSONNEL	605,714	680,544	671,292	673,048	708,991
COMMODITIES	6,156	7,405	5,539	7,700	7,700
SERVICES	34,116	22,274	29,656	51,345	34,455
INTERGOVERNMENTAL	(132,236)	(347,660)	(195,144)	(195,144)	(203,048)
CAPITAL					500,000
TRANSFERS OUT					
TOTAL EXPENDITURES	513,749	362,563	511,343	536,948	1,048,098

FY 2024 BUDGET - ALLOCATION OF EXPENDITURES

PERSONNEL COMMODITIES SERVICES INTERGOVERNMENTAL CAPITAL TRANSFERS-OUT



PUBLIC WORKS EXPENDITURES BY FISCAL YEAR



PUBLIC WORKS GENERAL FUND EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
11000 021 6001	Salaries & Wages	\$ 338,719	\$ 354,835	\$ 387,862	\$ 365,480	\$ 372,567
11000 021 6002	Temporary Wages	\$ 668	\$	\$	\$	\$
11000 021 6005	Overtime	\$ 25,438	\$ 50,259	\$ 53,298	\$ 66,530	\$ 63,446
11000 021 6100	Employer Cost	\$ 240,567	\$ 275,450	\$ 230,069	\$ 230,119	\$ 266,978
11219 021 6XXX	CARES Payroll Off set	\$ (3,873)	\$	\$	\$	\$
11000 021 7001	Materials & Supplies	\$ 1,769	\$ 1,530	\$ 3,780	\$ 3,000	\$ 3,000
11000 021 7002	Facility Repair & Maintenance	\$ 60	\$ 3,347	\$	\$ 1,000	\$ 1,000
11000 021 7008	Non Capital Equipment	\$	\$	\$	\$	\$
11000 021 7010	Vehicle Maintenance	\$ 3,412	\$ 399	\$	\$	\$
11000 021 7018	Miscellaneous Tools	\$ 40	\$	\$	\$ 1,200	\$ 1,200
11000 021 7100	Uniform, gear & clothing allowance	\$ 875	\$ 2,129	\$ 1,759	\$ 2,500	\$ 2,500
11000 021 7502	Phone/Internet	\$ 6,378	\$ 4,879	\$ 4,785	\$ 4,000	\$ 6,331
11000 021 7503	Information Technology	\$	\$ 48	\$ 3,421	\$ 1,500	\$ 3,000
11000 021 7505	Travel, Training, and Professional Development	\$ 323	\$	\$ 62	\$ 10,920	\$ 6,000
11000 021 7506	Publications & Advertising	\$ 399	\$	\$	\$	\$
11000 021 7507	Dues & Subscriptions	\$	\$	\$	\$ 550	\$ 550
11000 021 7508	Insurance	\$ 26,590	\$ 16,177	\$ 17,795	\$ 17,795	\$ 19,574
11000 021 7515	Permits, Inspections & Compliance	\$	\$	\$	\$	\$
11000 021 7519	Professional Services	\$ 748	\$ 1,170	\$ 3,656	\$ 27,500	\$ 5,000
11000 021 7621	Public Works Labor Charges	\$ (128,826)	\$ (351,161)	\$ (197,414)	\$ (197,414)	\$ (210,897)
11000 021 7622	Charges from Garage	\$	\$	\$	\$	\$
11000 021 7629	Charges from Capital Facilities	\$ 463	\$ 3,501	\$ 2,269	\$ 2,269	\$ 7,849
11000 021 7900	Capital Expenditures	\$	\$	\$	\$	\$ 268,551
TOTAL PUBLIC WORKS EXPENDITURES		\$ 513,749	\$ 362,563	\$ 511,343	\$ 536,948	\$ 816,649

JUSTIFICATION & EXPLANATION
 PUBLIC WORKS DEPARTMENT

GL ACCT DESCRIPTION

6001 SALARIES & WAGES			
Public Works Director Salary		\$	90,914
Public Works Director Vehicle Stipend		\$	2,400
Public Works Foreman Salary		\$	78,212
PW Administrative Assistant Salary (1/2 time)		\$	25,308
Maintenance Specialist I Salary		\$	50,953
Maintenance Specialist II Salary		\$	64,476
Maintenance Specialist III Salary		\$	60,305
TOTAL		\$	372,567

6005 OVERTIME	OT	ACTING	STANDBY	TOTAL
Public Works Foreman OT/Acting/Standby	\$ 14,984	\$ 5,170	\$ 5,120	\$ 24,068
Maintenance Specialist I OT/Standby	\$ 7,661	\$	\$ 3,200	\$ 10,209
Maintenance Specialist II OT/Standby	\$ 8,717	\$	\$ 3,200	\$ 17,526
Maintenance Specialist III OT/Acting/Standby	\$ 10,675	\$ 4,603	\$ 3,200	\$ 11,642
TOTAL	\$ 42,037	\$ 9,773	\$ 14,720	\$ 63,446

JUSTIFICATION & EXPLANATION
PUBLIC WORKS DEPARTMENT CONTINUED

GL ACCT DESCRIPTION

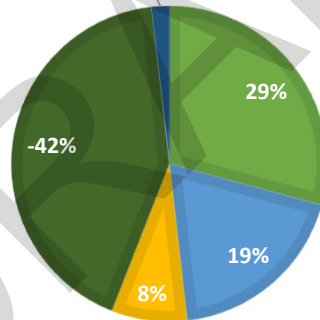
61XX EMPLOYER COSTS			
	FICA, SBS AND MEDICARE (7.58%)	\$	33,050
	STATE OF ALASKA PERS (22%)	\$	95,923
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	138,005
	TOTAL	\$	266,978
7001	MATERIALS & SUPPLIES ALLOTMENT FOR OFFICE SUPPLIES, CLEANING SUPPLIES, TAPE MEASURERS, THERMOMETERS, WRANGELL CLEAUP DAY SUPPLIES, AND OTHER MISC. EQUIPMENT & SUPPLIES		
7002	FACILITY REPAIR & MAINTENANCE ALLOTMENT FOR MISC. PW FACILITY REPAIRS & MAINT.		
7008	NON-CAPITAL EQUIPMENT ALLOTMENT FOR A FIELD COMPUTER FOR DIRECTOR		
7009	EQUIPMENT REPAIR & MAINTENANCE ALLOTMENT FOR MISC. EQUIPMENT REPAIR & MAINTENANCE		
7010	VEHICLE MAINTENANCE ANNUAL ALLOTMENT FOR DEPT VEHICLE TIRES, OIL CHANGES, AND OTHER MISC. BASIC REPAIRS		
7018	MISCELLANEOUS TOOLS ALLOTMENT FOR TOOLS SUCH AS FLASHLIGHTS, HAND TOOLS, MISC TOOLS FOR WATER, SEWER, STREETS, EQUIPMENT & SYSTEMS		
7110	UNIFORM, GEAR & CLOTHING ALLOWANCE ALLOTMENT FOR CLOTHING ALLOWANCE FOR FOUR EMPLOYEES, HIGH VISABILITY RAIN GEAR, AND OTHER MISC. PPE		
7502	PHONE/INTERNET ALLOTMENT FOR PHONE LAND LINES, INTERNET SERVICE, AND CELL PHONES FOR CALL OUTS & STANDBY		
7505	TRAVEL, TRAINING AND PROFESSIONAL DEVELOPMENT ALLOTMENT FOR STAFF TRAVEL, CDL RENEWAL AND CEU/CERTIFICATION RENEWALS		
7506	PUBLICATIONS & ADVERTISING ALLOTMENT FOR MISC. PUBLICATIONS AND JOB ADVERTISEMENTS		
7507	DUES & SUBSCRIPTIONS ALLOTMENT FOR SAFETY MEETINGS SERVICES		
7508	INSURANCE ALLOTMENT FOR VEHICLE AND BUILDING INSURANCE		
7515	PERMITS, INSPECTIONS & COMPLIANCE ALLOTMENT FOR REQUIRED INSPECTIONS & OTHER MISC. COMPLIANCE REQUIREMENTS		
7519	PROFESSIONAL SERVICES ALLOTMENT FOR SURVEY WORK AND PRE EMPLOYMENT/RANDOM DRUG TESTS		
7621	PUBLIC WORKS LABOR CHARGES COST OF HOURS LOGGED TO STREET MAINTENANCE BY PUBLIC WORKS		
7622	CHARGES FROM GARAGE COSTS FOR LABOR FROM GARAGE FOR VEHICLE & EQUIPMENT MAINTENANCE & REPAIR		
7629	CHARGES FROM CAPITAL FACILITIES ALLOTMENT FOR CAPITAL FACILITIES MAINTENANCE, CUSTODIAL, AND MANAGEMENT SERVICES		
7900	CAPITAL EXPENDITURES OPERATIONAL EQUIPMENT & VEHICLES ABOVE \$5,000 THAT ARE CAPITALIZED AND DEPRECIATED OVER A PREDETERMINED USEFUL LIFE; VAC TRUCK		

SUMMARY OF EXPENDITURES BY TYPE

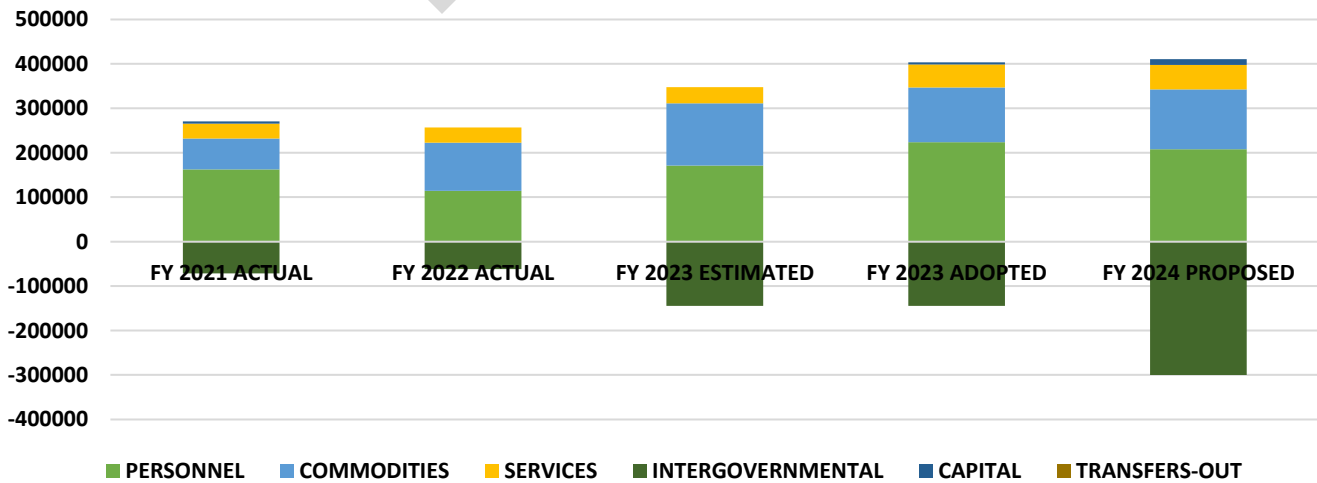
CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
PERSONNEL	162,496	114,040	171,073	223,490	207,666
COMMODITIES	69,230	108,478	140,048	123,217	134,840
SERVICES	33,534	34,203	36,349	51,692	55,044
INTERGOVERNMENTAL	(71,625)	(61,979)	(144,596)	(144,596)	(300,197)
CAPITAL	5,199			5,000	13,000
TRANSFERS OUT					
TOTAL EXPENDITURES	198,835	194,742	202,875	258,803	110,353

FY 2024 BUDGET - ALLOCATION OF EXPENDITURES

PERSONNEL COMMODITIES SERVICES INTERGOVERNMENTAL CAPITAL TRANSFERS-OUT



GARAGE EXPENDITURES BY FISCAL YEAR



GARAGE GENERAL FUND EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
11000 022 6001	Salaries & Wages	\$ 97,809	\$ 63,110	\$ 109,217	\$ 122,390	\$ 125,823
11000 022 6005	Overtime	\$ 933	\$ 1,942	\$ 589	\$ 5,223	\$ 5,223
11000 022 6100	Employer Costs	\$ 63,754	\$ 48,988	\$ 59,877	\$ 92,241	\$ 71,620
11219 022 6XXX	COVID Payroll Off set	\$ (1,172)	\$	\$	\$	\$
11000 022 7001	Materials & Supplies	\$ 7,514	\$ 7,421	\$ 3,476	\$ 7,200	\$ 7,200
11000 022 7002	Facility Repair & Maintenance	\$ 925	\$ 346	\$ 1,151	\$ 10,000	\$ 10,000
11000 022 7010	Vehicle Maintenance	\$ 321	\$ 155	\$	\$ 1,500	\$ 1,500
11000 022 7015	Fuel Automotive	\$ 55,652	\$ 89,674	\$ 120,567	\$ 94,517	\$ 99,640
11000 022 7017	Fuel Heating	\$ 2,529	\$ 7,206	\$ 11,636	\$ 5,000	\$ 12,000
11000 022 7018	Miscellaneous Tools	\$ 1,909	\$ 3,174	\$ 3,102	\$ 3,500	\$ 3,500
11000 022 7100	Clothing & Gear	\$ 380	\$ 503	\$ 116	\$ 1,500	\$ 1,000
11000 022 7501	Utilities	\$ 22,995	\$ 24,786	\$ 25,209	\$ 25,200	\$ 27,700
11000 022 7502	Phone/Internet	\$ 443	\$ 1,690	\$ 1,333	\$ 1,900	\$ 2,298
11000 022 7503	Information Technology	\$ 5,227	\$ 2,643	\$ 4,072	\$ 9,850	\$ 9,850
11000 022 7505	Travel, Training, and Professional Development	\$	\$	\$ 1,390	\$ 3,635	\$ 5,000
11000 022 7507	Membership & Dues	\$ 60	\$	\$	\$	\$
11000 022 7508	Insurance	\$ 2,494	\$ 4,129	\$ 4,542	\$ 4,542	\$ 4,996
11000 022 7515	Health & Safety Permits, Inspections, Compliance	\$ 1,862	\$ 955	\$	\$ 2,000	\$ 2,000
11000 022 7519	Professional/Contractual Services	\$ 453	\$	\$ 1,193	\$ 8,200	\$ 8,200
11000 022 7621	Public Works Labor Charges	\$ 923	\$ 8,693	\$ 1,974	\$ 1,974	\$ 2,109
11000 022 7622	Charges from Garage	\$ (71,414)	\$ (70,672)	\$ (146,570)	\$ (146,570)	\$ (302,306)
11000 022 7629	Charges from Capital Facilities	\$ 39	\$	\$	\$	\$
11000 022 7900	Capital Expenditures	\$ 5,199	\$	\$	\$ 5,000	\$ 13,000
TOTAL GARAGE EXPENDITURES		\$ 198,835	\$ 194,742	\$ 202,875	\$ 258,803	\$ 110,353

JUSTIFICATION & EXPLANATION
 PUBLIC WORKS DEPARTMENT

GL ACCT DESCRIPTION

6001 SALARIES & WAGES		
Lead Mechanic Salary		\$ 70,993
Assistant Mechanic Salary		\$ 54,830
	TOTAL	\$ 125,823
6005 OVERTIME		
Lead Mechanic OT		\$ 3,203
Assistant Mechanic OT		\$ 2,021
	TOTAL	\$ 5,223
61XX EMPLOYER COSTS		
FICA, SBS AND MEDICARE (7.58%)		\$ 9,933
STATE OF ALASKA PERS (22%)		\$ 28,830
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 32,857
	TOTAL	\$ 71,620

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

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

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

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

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

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

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

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

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

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

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

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

7900 **CAPITAL EXPENDITURES** ALLOTMENT FOR FUEL TRACKING SYSTEM & HYDRAULIC PRESS

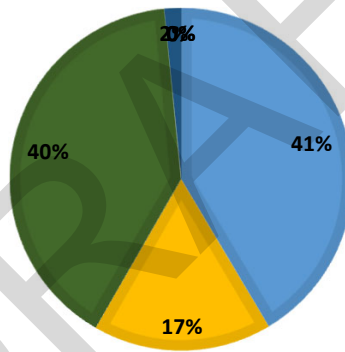
DRAFT

SUMMARY OF EXPENDITURES BY TYPE

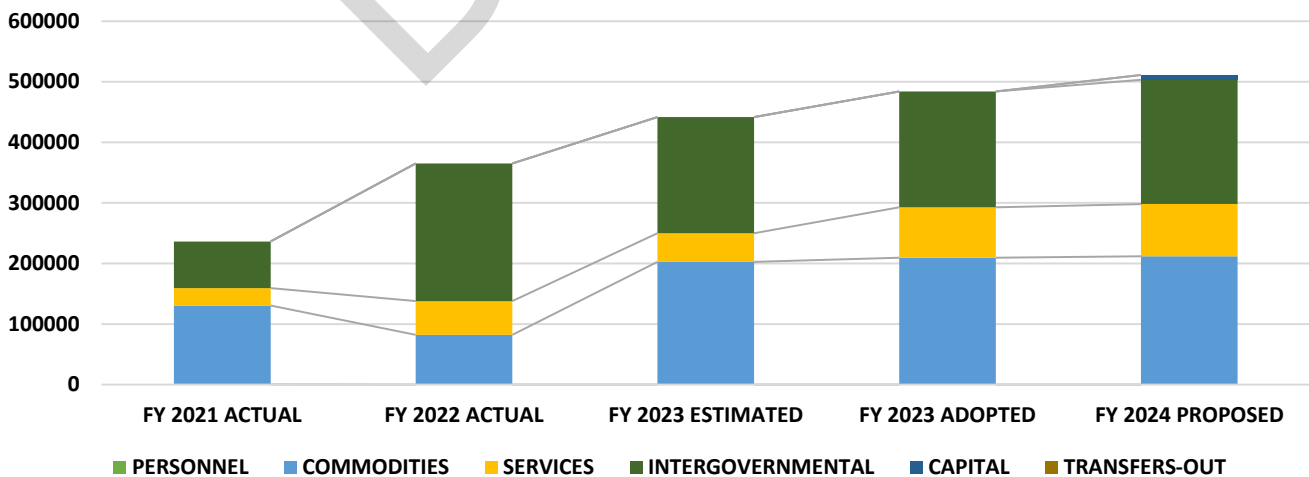
CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
PERSONNEL	360				
COMMODITIES	130,093	82,233	202,628	209,575	212,000
SERVICES	28,835	55,538	47,432	82,900	86,100
INTERGOVERNMENTAL	77,056	227,356	191,511	191,511	205,206
CAPITAL					8,000
TRANSFERS OUT					
TOTAL EXPENDITURES	236,344	365,127	441,571	483,986	511,306

FY 2024 BUDGET - ALLOCATION OF EXPENDITURES

PERSONNEL COMMODITIES SERVICES INTERGOVERNMENTAL CAPITAL TRANSFERS-OUT



STREETS EXPENDITURES BY FISCAL YEAR



STREETS GENERAL FUND EXPENITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
11000 024 7001	Materials & Supplies	\$ 1,540	\$ 4,892	\$ 4,491	\$ 1,000	\$ 3,000
11000 024 7008	Non Capital Equipment	\$	\$	\$	\$ 4,000	\$ 4,000
11000 024 7009	Equipment Repair & Maintenance	\$ 2,289	\$	\$	\$	\$
11000 024 7010	Vehicle Maintenance	\$ 51,644	\$ 37,062	\$ 55,767	\$ 69,575	\$ 60,000
11000 024 7011	Equipment Rental Expense	\$	\$	\$ 11,250	\$ 15,000	\$ 15,000
11000 024 7030	Maintenance Materials & Supplies	\$ 74,620	\$ 40,279	\$ 131,120	\$ 100,000	\$ 125,000
11000 024 7033	Street Lighting Maintenance	\$	\$	\$	\$ 20,000	\$ 5,000
11000 024 7501	Utilities	\$ 28,835	\$ 31,566	\$ 33,587	\$ 32,900	\$ 36,100
11000 024 7505	Travel, Training, and Professional Development	\$ 360	\$	\$	\$	\$
11000 024 7519	Professional/Contractual Services	\$	\$ 23,972	\$ 13,845	\$ 50,000	\$ 50,000
11000 024 7621	Public Works Labor Charges	\$ 56,632	\$ 211,277	\$ 118,448	\$ 118,448	\$ 126,538
11000 024 7622	Charges from Garage	\$ 20,114	\$ 15,322	\$ 73,063	\$ 73,063	\$ 78,667
11000 024 7629	Charges from Capital Facilities	\$ 309	\$ 757	\$	\$	\$
11000 024 7900	Capital Expenditures	\$	\$	\$	\$	\$ 8,000
TOTAL STREETS EXPENDITURES		\$ 236,344	\$ 365,127	\$ 441,571	\$ 483,986	\$ 511,306

JUSTIFICATION & EXPLANATION
 STREETS DEPARTMENT

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

		FY 2021	FY 2022	FY 2023	FY 2024	FY 2024
		ACTUAL	ACTUAL	ESTIMATED	PROPOSED	PROPOSED
CEMETERY GENERAL FUND REVENUES						
11000 026 4330	Cemetery Services	\$ 1,890	\$ 6,327	\$ 8,238	\$ 3,000	\$ 3,000
11000 026 4335	Cemetery Plot Sales	\$ 588	\$ 1,540	\$ 1,562	\$ 1,650	\$ 1,650
TOTAL CEMETARY REVENUES		\$ 2,478	\$ 7,867	\$ 9,799	\$ 4,650	\$ 4,650
CEMETERY GENERAL FUND EXPENDITURES						
11000 026 7001	Materials & Supplies	\$ 265	\$ 2,451	\$ 2,382	\$ 2,000	\$ 3,000
11000 026 7621	Public Works Labor Charges	\$ (600)	\$ 3,829	\$ 1,974	\$ 1,974	\$ 2,109
11000 026 7629	Charges from Capital Fac. Facilities	\$	\$	\$	\$	\$
11000 026 7900	Capital Expenditures	\$	\$	\$	\$	\$
TOTAL CEMETARY EXPENDITURES		\$ (335)	\$ 6,280	\$ 4,357	\$ 3,974	\$ 5,109
Total Cemetery Revenues		\$ 2,478	\$ 7,867	\$ 9,799	\$ 4,650	\$ 4,650
Total Cemetery Expenditures		\$ 335	\$ (6,280)	\$ (4,357)	\$ (3,974)	\$ (5,109)
Total Surplus (Deficit)		\$ 2,813	\$ 1,586	\$ 5,443	\$ 676	\$ (459)

JUSTIFICATION & EXPLANATION
 CEMETERY

GL ACCT DESCRIPTION

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



GENERAL FUND: CAPITAL FACILITIES DEPARTMENT

PURPOSE:

The mission of the Capital Facilities Department is one of multiple facets.

- The mission of the Building Official division is to provide quality service that safeguards life, health, property, and public welfare by regulating the construction of all buildings/structures within the Borough. The department is responsible for the administration of building codes.
- The mission of the Facilities Maintenance division is to provide quality maintenance and repair, to Borough-owned buildings with a commitment to ensuring safe, reliable, and sustainable facilities for employees, residents, businesses, and visitors of the Borough.
- The Capital Improvement Program (CIP) for Capital Projects division provides a planned schedule of public improvements, outlining present and future priorities which enhance the life, health, safety, and welfare of the residents of Wrangell. A capital improvement project is defined as any expenditure for buildings, infrastructure, land acquisition, plan, or project in which the cost exceeds \$25,000 and the estimated useful life is greater than one year.

KEY ACCOMPLISHMENTS:

- The Building Official division issued sixteen (16) building permits to date during this fiscal year.
- The Facilities Maintenance division relied on one full time maintenance staff with responsibility for nineteen (19) buildings (not including pavilions and stand-alone bathrooms for Parks and Harbors) that have a combined area of 172,000+ square feet. Our department is responsible for activities relating to the maintenance, repairs, equipment operation, construction, and improvements for the Borough's buildings. Our department continues to ensure that the buildings meet federal, state, and local requirements, for life and safety inspections and permits related to boilers, hot water heaters, pressure vessels, fire alarms, fire sprinklers, backflow devices, and elevator maintenance and testing. The addition of a second maintenance staff has significantly improved maintenance accomplishments over the past one month.
- The Capital Improvement Program (CIP) for Capital Projects division saw the completion of ten (10) capital projects during this fiscal year. Another seventeen (17) projects are in the final stages of the planning and design phase nearing the construction phase before the end of the FY2023, and another twelve (12) projects will continue into the FY2024 fiscal year through the design and construction phases.

LEVEL OF SERVICE AND BUDGET IMPACT:

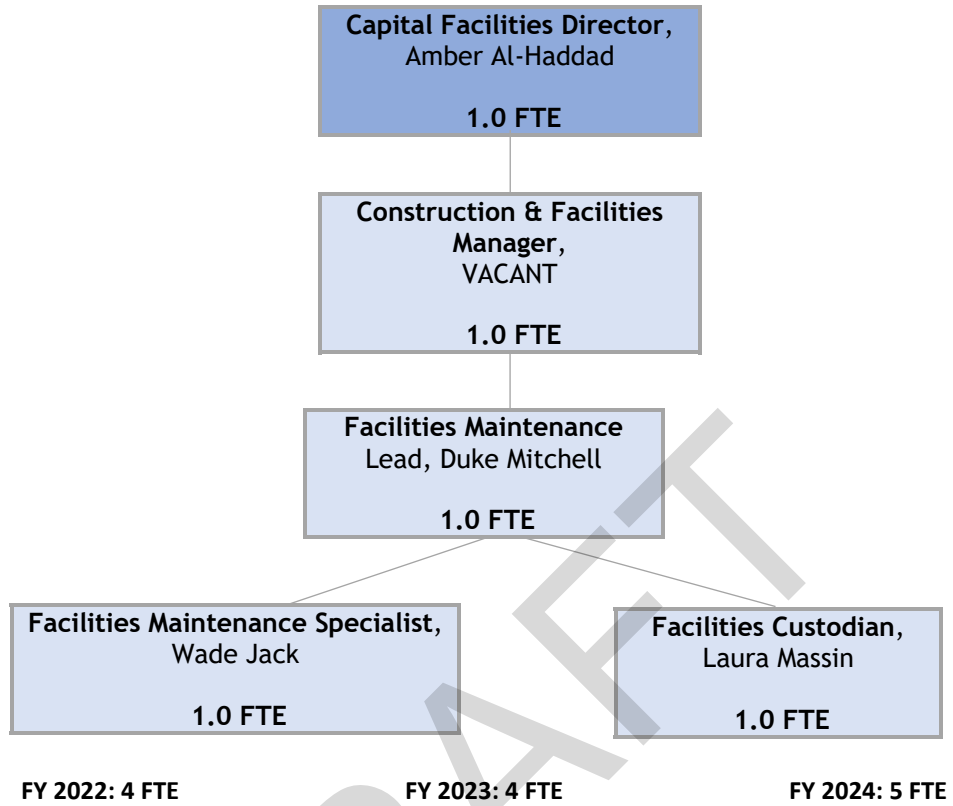
The FY2024 budget presented maintains department funding for wages and operating expenditures similar to FY23, with the exception of an increase to travel and training for building official training and additional travel as needed for pursuit of infrastructure funding and development.

GOALS AND NEW INITIATIVES:

Work with the Finance Director to build out multi-year CIP capital projects and major maintenance budgets, and continue to pursue grant-funded programs for priority projects.

- Continue to address facility preventive maintenance needs and priority deficiencies while defining lifecycle needs as a portfolio-wide capital improvement funding strategy which will provide the intelligence needed to plan and budget for the “keep-up costs” for our facilities.
- Update the building codes to align with State of Alaska standards. Obtain adequate training for building officials based on newly adopted codes.

PERSONNEL:



PERFORMANCE METRICS:

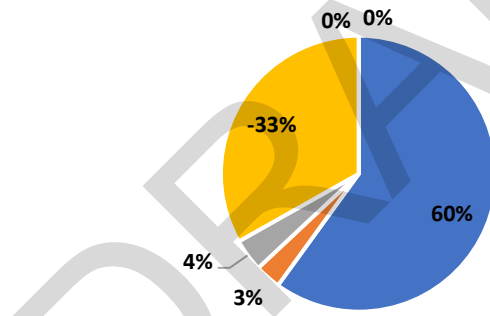
PROJECTS IN DESIGN PHASE			
To set a target of having no less than 5 capital projects in the design and planning phase at year-end.			
FY 2021: No Data	FY 2022: No Data	FY 2023: 12	
PROJECTS IN CONSTRUCTION PHASE			
To set a target of having no less than 2 capital projects in the construction phase at year-end.			
FY 2021: No Data	FY 2022: No Data	FY 2023: 17	
PROJECTS COMPLETE			
To complete no less than 2 capital projects in the fiscal period.			
FY 2021: 6	FY 2022: 5	FY 2023: 10	

SUMMARY OF EXPENDITURES BY TYPE

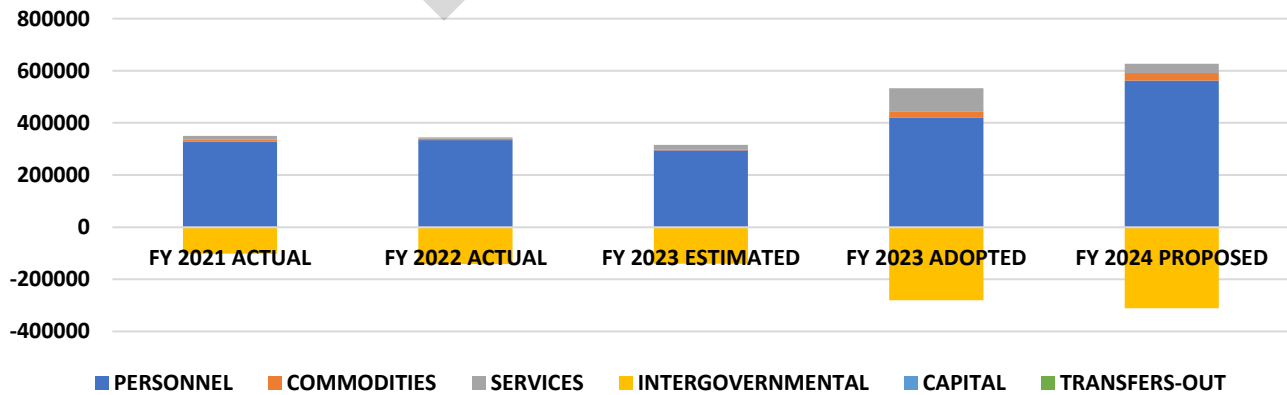
CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
PERSONNEL	327,911	333,992	294,724	419,107	562,544
COMMODITIES	8,686	5,423	3,934	25,085	28,500
SERVICES	13,047	4,855	16,790	88,335	35,679
INTERGOVERNMENTAL	(101,998)	(141,381)	(140,657)	(280,202)	(311,115)
CAPITAL					
TRANSFERS OUT					
TOTAL EXPENDITURES	247,645	202,889	174,791	252,325	315,607

FY 2023 BUDGET - ALLOCATION OF EXPENDITURES

PERSONNEL COMMODITIES SERVICES INTERGOVERNMENTAL CAPITAL TRANSFERS-OUT



CAPITAL FACILITIES EXPENDITURES BY FISCAL YEAR



CAPITAL FACILITIES GENERAL FUND EXPENDITURES		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
		ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PROPOSED
11000 029 6001	Salaries & Wages	\$ 202,532	\$ 199,051	\$ 195,679	\$ 250,511	\$ 344,853
11000 029 6005	Overtime	\$ 8,132	\$ 1,149	\$ 1,390	\$ 8,677	\$ 6,403
11000 029 61XX	Employer Costs	\$ 116,966	\$ 132,962	\$ 96,230	\$ 155,309	\$ 191,668
11219 029 6XXX	CARES Payroll Off set	\$ (5,998)	\$	\$	\$	\$
11000 029 7001	Materials & Supplies	\$ 5,056	\$ 1,395	\$ 701	\$ 6,635	\$ 9,000
11000 029 7002	Facility Repair & Maintenance	\$ 1,876	\$ 1,837	\$ 194	\$ 12,500	\$ 7,500
11000 029 7008	Non Capital Equipment	\$ 1,061	\$ 761	\$	\$	\$ 5,000
11000 029 7010	Vehicle Maintenance & Repair	\$ 258	\$ 622	\$ 3,039	\$ 3,450	\$ 3,500
11000 029 7017	Fuel	\$	\$	\$	\$	\$
11000 029 7100	Clothing & Gear	\$ 434	\$ 808	\$	\$ 2,500	\$ 3,500
11000 029 7501	Utilities	\$ 350	\$	\$	\$	\$
11000 029 7502	Phone/Internet	\$ 3,345	\$ 2,016	\$ 3,634	\$ 4,500	\$ 5,500
11000 029 7503	Information Technology	\$ 6,907	\$ 491	\$ 4,909	\$ 3,650	\$ 4,075
11000 029 7505	Travel, Training, and Professional Development	\$ 280	\$ 829	\$ 1,425	\$ 4,610	\$ 19,620
11000 029 7506	Publications & Advertising	\$	\$ 228	\$ 542	\$	\$ 3,700
11000 029 7508	Insurance	\$ 2,404	\$ 1,987	\$ 2,185	\$ 2,185	\$ 2,404
11000 029 7519	Professional Services	\$ 41	\$ 133	\$ 5,519	\$ 78,000	\$ 20,000
11000 029 7622	Charges from Garage	\$ 1,673	\$ 972	\$ 9,343	\$ 9,343	\$ 5,033
11000 029 7629	Charges from Capital Facilities	\$ (97,673)	\$ (142,353)	\$ (150,000)	\$ (289,545)	\$ (316,148)
11000 029 7900	Capital Expenditures	\$	\$	\$	\$	\$
TOTAL CAPITAL FACILITIES EXPENDITURES		\$ 247,645	\$ 202,889	\$ 174,791	\$ 252,325	\$ 315,607

JUSTIFICATION & EXPLANATION
 CAPITAL FACILITIES DEPARTMENT

GL ACCT	DESCRIPTION	
6001	SALARIES & WAGES	
	Capital Facilities Director Salary	\$ 104,198
	Capital Facilities Director Vehicle Stipend	\$ 3,600
	Construction & Facilities Manager Salary	\$ 69,490
	Construction & Facilities Manager Vehicle Stipend	\$ 3,600
	Facilities Custodian Salary	\$ 38,538
	Facilities Custodian Vehicle Stipend	\$ 3,600
	Facilities Maintenance Lead Salary	\$ 66,995
	Facilities Maintenance Specialist Salary	\$ 54,831
	TOTAL	\$ 344,853
6005	OVERTIME	
	Facilities Maintenance Lead	\$ 3,464
	Facilities Maintenance Specialist	\$ 2,939
	TOTAL	\$ 6,403
61XX	EMPLOYER COSTS	
	FICA, SBS AND MEDICARE (7.58%)	\$ 26,625
	STATE OF ALASKA PERS (22%)	\$ 77,276
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 87,766
	TOTAL	\$ 191,668
7001	MATERIALS & SUPPLIES ALLOTMENT FOR OFFICE SUPPLIES & EXPENDABLE MAINTENANCE MATERIALS AND HAND TOOLS USED ACROSS BOROUGH FACILITIES	
7002	FACILITY REPAIR & MAINTENANCE ALLOTMENT FOR SENIOR CENTER GEN. MAINTENANCE AND MAINTENANCE ON PEDESTRIAN STAIRWELL CORRIDOR	
7008	NON-CAPITAL EQUIPMENT ALLOTMENT FOR COMPUTER, LAPTOP AND OFFICE FURNITURE FOR THE NEW CONSTRUCTION & FACILITIES MANAGER POSITION	
7010	VEHICLE MAINTENANCE ANNUAL ALLOTMENT FOR MAINTENANCE ON TWO DEPARTMENT VEHICLES AND TWO MAN LIFTS	
7017	FUEL COST OF FUEL FOR DEPARTMENT VEHICLES & EQUIPMENT	
7018	MISCELLANEOUS TOOLS ALLOTMENT FOR MISC. TOOLS SUCH AS HAND TOOLS, BATTERIES, ENGINEERING TOOLS, ETC.	
7100	CLOTHING & GEAR ALLOTMENT FOR CLOTHING ALLOWANCE FOR TWO IBEW MEMBER EMPLOYEES & SAFETY ITEMS FOR CREW, INCLUDING HIGH VISABILITY VESTS, HEARING & EYE PROTECTION, AND OTHER MISC. PPE	
7501	UTILITIES ELECTRIC, WATER, SEWER, GARBAGE (THE DEPARTMENT IS NOT INCURRING THESE EXPENSES AS THEY ARE HOUSED IN	
7502	PHONE/INTERNET ANNUAL ALLOTMENT FOR MOBILE PHONE LINES, LTE SERVICE ON TWO MAINTENANCE TABLETS, OFFICE PHONE SERVICES, AND LONG DISTANCE CALL ESTIMATES	
7503	INFORMATION TECHNOLOGY ALLOTMENT FOR CMMS SUBSCRIPTION & ZOOM SUBSCRIPTION	
7505	TRAVEL, TRAINING AND PROFESSIONAL DEVELOPMENT ALLOTMENT FOR DIRECTOR AND STAFF TRAVEL & TRAINING	
7506	PUBLICATIONS & ADVERTISING ALLOTMENT FOR MISC. PUBLICATIONS SUCH AS BUILDING CODE INFORMATION, PERMITS AND FOR EMPLOYMENT ADVERTISING	
7508	INSURANCE ANNUAL COST OF VEHICLE INSURANCE	
7519	PROFESSIONAL SERVICES COSTS FOR ENGINEERING (CONTINGENCY) AND ADDITIONAL CONTRACT PROJECT MANAGEMENT WORK	
7622	CHARGES FROM GARAGE COSTS FOR LABOR FROM GARAGE FOR VEHICLE & EQUIPMENT MAINTENANCE & REPAIR	
7629	CHARGES FROM CAPITAL FACILITIES ANNUAL CHARGES FOR MAINTENANCE & CUSTODIAL LABOR FROM CAPITAL FACILITIES TO ALL OTHER BOROUGH FACILITIES	



GENERAL FUND: ECONOMIC DEVELOPMENT DEPARTMENT & CSO

PURPOSE:

Economic Development works to create a healthy, diversified economy with a stable tax base that supports good streets, public facilities, and infrastructure, and will preserve and capitalize

on its natural beauty, history, and cultural diversity. New industries are welcomed that create a diverse economic base while existing industries and small businesses shall be supported to remain strong and viable.

Planning and Zoning seeks to build a sustainable and vibrant community; facilitate public engagement; assist in strategic community, organizational and land use planning; and develop policies to support the goals and objectives of the Borough for the promotion of the interest, health, safety, comfort, convenience and welfare of the borough.

KEY ACCOMPLISHMENTS:

- Six-Mile-Deep Water Port Town Hall and Public Survey
- Approval and onboarding of the Marketing and Community Development Coordinator Position
- Established department, staff and board workplans
- Received award of the Thriving Communities Grant
- Established zones and code for the Alder Top Village Subdivision

LEVEL OF SERVICE AND BUDGET IMPACT:

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

GOALS AND NEW INITIATIVES:

- Encourage business development in order to diversify the economy so that Wrangell is not dependent on a single employer or industry
- Support and promote infrastructure development that enables economic growth
- Support our education system and opportunities
- Maintain communication with existing businesses and community
- Support increased transportation access to Wrangell

TRENDS AND FUTURE ISSUES:

Wrangell's economic trends and investment projects require a stable workforce and viable funding sources to combat the following challenges:

- Increased cost of goods and transportation
- Available state and federal money
- Increased infrastructure costs
- Several years of critical project construction
- Worker shortages ongoing, aging workforce and outmigration of residents



- Childcare availability
- Increased travel and tourism
- Oil price and revenue uncertainty
- Reduced funding for education

PERFORMANCE METRICS:

- To ensure community engagement and communication is successful, the department will establish a schedule for creative and educational content to be published in various media outlets. This includes storytelling through various media outlets to educate and inform the public on department functions, project construction, employee spotlights and partnership recognition.
- To ensure the Borough is strengthening agency partnerships, the department will engage stakeholder groups in planning development through private and public meetings, focus groups and general information sharing. Partners include but are not limited to, the Wrangell Cooperative Association, USFS Wrangell Ranger District, Chamber of Commerce, Wrangell Public Schools and other Borough Departments.
- To promote business and infrastructure development, the department will establish a long-range plan for the Six-Mile-Deep Water Port development with an intentional public engagement process. Another key component for diversification includes creating actionable steps to update the Boroughs Comprehensive Plan.



PERSONNEL:

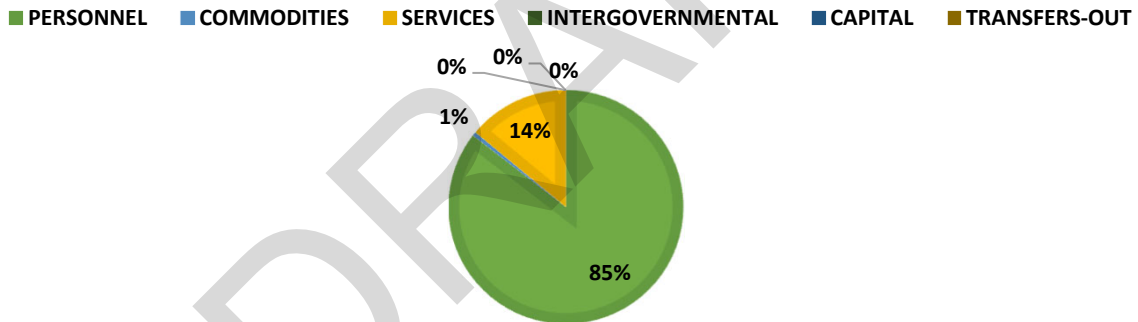
- Kate Thomas, Economic Development Director (FTE)
- Matt Henson, Marketing and Community Development Coordinator (FTE)
 - The department’s coordinator position was approved in January 2023. The position was filled in March. Previously there was only one employee in the Economic Development department.



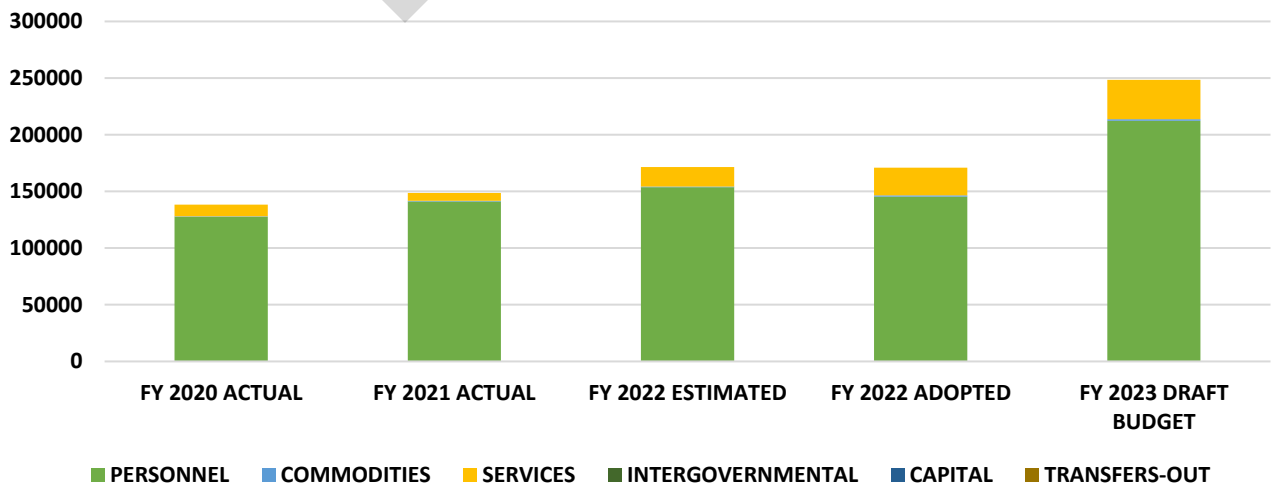
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ESTIMATED	FY 2022 ADOPTED	FY 2023 DRAFT BUDGET
PERSONNEL	127,624	141,153	153,716	145,349	212,301
COMMODITIES	319	475	548	1,100	1,350
SERVICES	10,322	6,985	17,212	24,410	34,730
INTERGOVERNMENTAL					
CAPITAL					
TRANSFERS OUT					
TOTAL EXPENDITURES	138,265	148,614	171,475	170,859	248,381

FY 2024 BUDGET - ALLOCATION OF EXPENDITURES



ECONOMIC DEVELOPMENT EXPENDITURES BY FISCAL YEAR



ECONOMIC DEVELOPMENT GENERAL FUND EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
11000 032 6001	Salaries & Wages	\$ 88,379	\$ 94,433	\$ 107,848	\$ 95,671	\$ 138,262
11000 032 61XX	Employer Costs	\$ 39,166	\$ 45,683	\$ 39,912	\$ 37,979	\$ 60,739
11000 032 7001	Materials & Supplies	\$ 319	\$ 384	\$ 535	\$ 500	\$ 750
11000 032 7004	Postage & Shipping	\$	\$ 92	\$ 13	\$ 600	\$ 600
11000 032 7502	Phone/Internet	\$	\$	\$ 881	\$ 705	\$ 705
11000 032 7503	Information Technology	\$ 2,400	\$ 2,960	\$ 4,706	\$ 2,380	\$ 5,000
11000 032 7505	Travel & Training	\$ 79	\$ 1,037	\$ 5,956	\$ 11,699	\$ 13,300
11000 032 7506	Publications & Advertising	\$ 294	\$	\$	\$ 600	\$ 600
11000 032 7507	Memberships & Dues	\$ 941	\$ 929	\$ 569	\$ 1,425	\$ 1,425
11000 032 7508	Insurance	\$ 1,570	\$	\$	\$	\$
11000 032 7511	Surveying	\$	\$	\$	\$ 4,000	\$ 4,000
11000 032 7519	Professional Services Contractual	\$ 1,500	\$ 925	\$ 9,703	\$ 11,300	\$ 19,000
11000 032 7570	Tourism Industry Expenses	\$ 3,616	\$ 2,171	\$ 1,353	\$ 4,000	\$ 4,000
11000 032 7900	Capital Expenditures	\$	\$	\$	\$	\$
TOTAL EXPENDITURES & TRANSFERS OUT		\$ 138,265	\$ 148,614	\$ 211,387	\$ 170,859	\$ 248,381

JUSTIFICATION & EXPLANATION
 ECONOMIC DEVELOPMENT

GL ACCT DESCRIPTION		
6001 SALARIES & WAGES		
Economic Development Director Salary		\$ 88,826
Economic Development Vehicle Stipend		\$ 3,600
Marketing & Community Development Coordinator Salary		\$ 45,837
TOTAL		\$ 138,262
61XX EMPLOYER COSTS		
FICA, SBS AND MEDICARE (7.58%)		\$ 10,480
STATE OF ALASKA PERS (22%)		\$ 30,418
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 19,841
TOTAL		\$ 60,739
7001 MATERIALS & SUPPLIES	VARIOUS OFFICE SUPPLIES SUCH AS PRINTER PAPER & INK, THUMBDRIVES, CALENDARS AND OTHER MISC. SUPPLIES	
7004 POSTAGE & SHIPPING	ALLOTMENT FOR MAILINGS SUCH AS PLANNING AND ZONING MEETING NOTICES, OFFICIAL CORRESPONDENCE	
7502 PHONE/INTERNET	ANNUAL ALLOTMENT FOR PHONE LANDLINE, INTERNET SERVICE, AND CELL PHONE	
7503 INFORMATION TECHNOLOGY	ALLOTMENT FOR COMPUTER SOFTWARES, WEB DOMAINS & LICENSES, AND OTHER MISC. SOFTWARE AND PROGRAMMING.	
7505 TRAVEL & TRAINING	ALLOTMENT FOR TRAVEL AND REGISTRATION FOR TRAINING CONFERENCES & OTHER MISC. PROFESSIONAL DEVELOPMENT OPPORTUNITIES.	
7506 PUBLICATIONS & ADVERTISING	COST TO PUBLISH ADVERTISEMENTS	
7507 MEMBERSHIPS & DUES	SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATIONS	
7511 SURVEYING	ALLOTMENT FOR LAND SURVEY SERVICES	
7519 PROFESSIONAL SERVICES CONTRACTUAL	GIS MAPPING CONTRACT EXPENSES & ECONOMIC CONDITIONS REPORT, BCA REPORTS FOR GRANTS	
7570 TOURISM INDUSTRY EXPENSES	ALLOTMENT FOR BUILDING AND MAINTAINING TOURISM PROGRAMS	
7900 CAPITAL EXPENDITURES	CAPITAL EXPENSES (ABOVE \$5,000) INCURRED SPECIFIC TO ADMINISTRATION OPERATIONS	

		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
		ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PROPOSED
COMMUNITY CONTRIBUTIONS						
11000 033 7507	Memberships & Dues	\$	\$	\$	\$	\$
11000 033 7629	Charges from Capital Facilities	\$ 96	\$	\$	\$	\$
11000 033 7820	Senior Citizen Program Expenditures	\$ 11,500	\$ 11,500	\$ 13,000	\$ 13,000	\$ 15,000
11000 033 7822	Contribution to Chamber of Commerce	\$ 23,000	\$ 23,000	\$ 27,000	\$ 27,000	\$
11000 033 7823	Contribution to Local Radio	\$ 8,500	\$ 8,500	\$ 10,000	\$ 10,000	\$ 10,000
11000 033 7826	Contribution to Volunteer Fire Department	\$	\$	\$	\$	\$
11000 033 7829	Misc. Community Promotion	\$	\$	\$	\$	\$
TOTAL COMMUNITY CONTRIBUTIONS		\$ 43,096	\$ 43,000	\$ 50,000	\$ 50,000	\$ 25,000

JUSTIFICATION & EXPLANATION

GL ACCT DESCRIPTION

- 7507 **MEMBERSHIPS & DUES** SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATIONS.
- 7621 **PW LABOR CHARGES** LABOR CHARGE BILLED WHEN NEW WATER OR SEWER INSTALLATIONS ARE DONE, OR OTHER SEWER WORK CHARGED.
- 7629 **CHARGES FROM CAPITAL FACILITIES** ALLOTMENT FOR CAPITAL FACILITIES MAINTANENCE, CUSTODIAL, AND MANAGEMENT SERVICES.
- 7820 **SENIOR CITIZEN PROGRAM EXPENDITURES** CASH CONTRIBUTION OF \$15,000 TO HELP FUND MEALS AND OTHER ACTIVITES AND EXPENSES OF RUNNING THE SENIOR CENTER.
- 7822 **CONTRIBUTION TO CHAMBER OF COMMERCE** CASH CONTRIBUTION TO THE CHAMBER OF COMMERCE FOR COMMUNITY EVENTS AND PROMOTIONAL ACTIVITES
- 7823 **CONTRIBUTION TO LOCAL RADIO** CASH CONTRIBUTION OF \$10,000 TO KSTK.



GENERAL FUND: ECONOMIC DEVELOPMENT DEPARTMENT

PURPOSE:

The primary mission of the Irene Ingle Public Library is to develop, maintain, and facilitate the use of and collection of books and other materials responsive to the diverse and constantly changing informational needs.

KEY ACCOMPLISHMENTS:

In FY 2023 the library was successful in achieving the following goals:

- Replacement of the library's 4 public computers with an IMLS grant
- Completed an inventory of the library's entire collection
- Replacement of the library's carpet
- Transitioned back to in person toddler story time
- Successfully hosted the very popular Summer Reading Program

LEVEL OF SERVICE AND BUDGET IMPACT:

While the library has been able to operate at full capacity with fewer staff than in previous years, this has had a negative impact on the number of programs it can offer to the community. However, despite the challenges of being short-staffed, the library has continued to provide high-quality services to its patrons. This reflects the library's commitment to serving the community of Wrangell and making sure that everyone has access to the resources they need. It's also a reminder of the importance of libraries in our society and the incredible value they provide to our communities.



GOALS AND NEW INITIATIVES:

The library as among its goals for the upcoming year:

- Replace damaged front door hardware
- Complete painting of Library exterior
- Complete digitization of the Wrangell Sentinel from 1957 to present
- Expand teen and adult programming

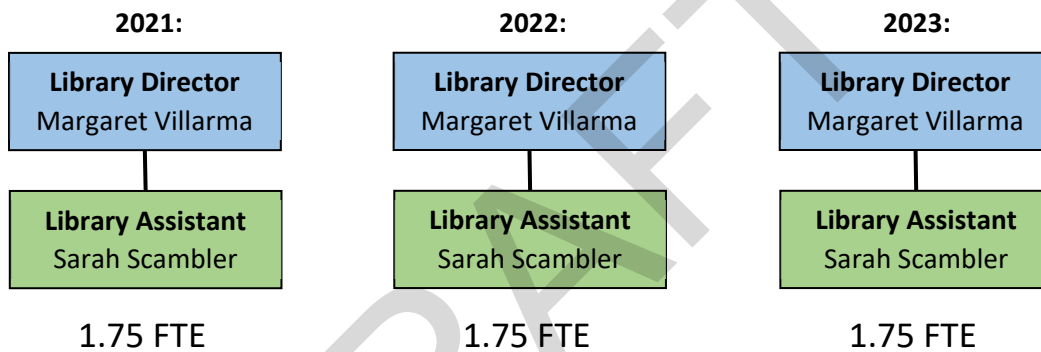
TRENDS AND FUTURE ISSUES:

In a survey conducted in November 2022, the community of Wrangell indicated a desire to have the library open several mornings per week, and to increase the programming options available to both adults and children.

PERFORMANCE METRICS:

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

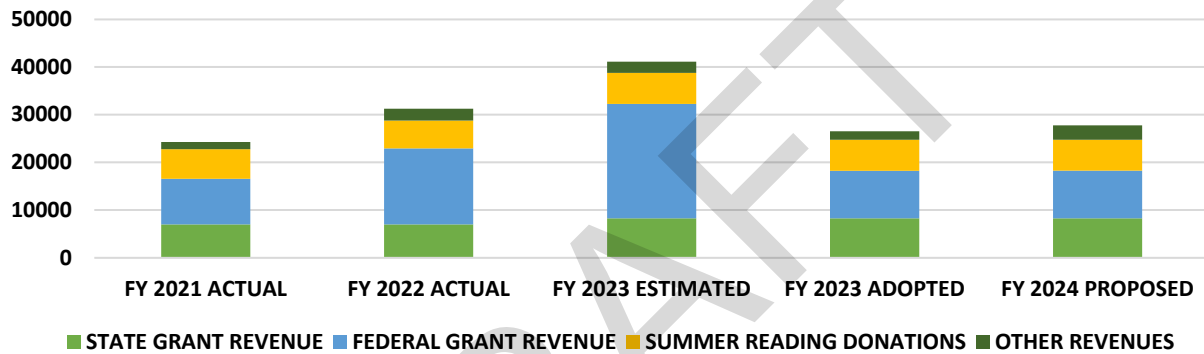
PERSONNEL:



SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
STATE GRANT REVENUE	7,000	7,000	8,250	8,250	8,250
FEDERAL GRANT REVENUE	9,550	15,916	24,018	9,978	10,000
SUMMER READING DONATIONS	6,221	5,840	6,500	6,500	6,500
OTHER REVENUES	1,510	2,495	2,350	1,800	3,000
TOTAL REVENUES	24,281	31,251	41,118	26,528	27,750

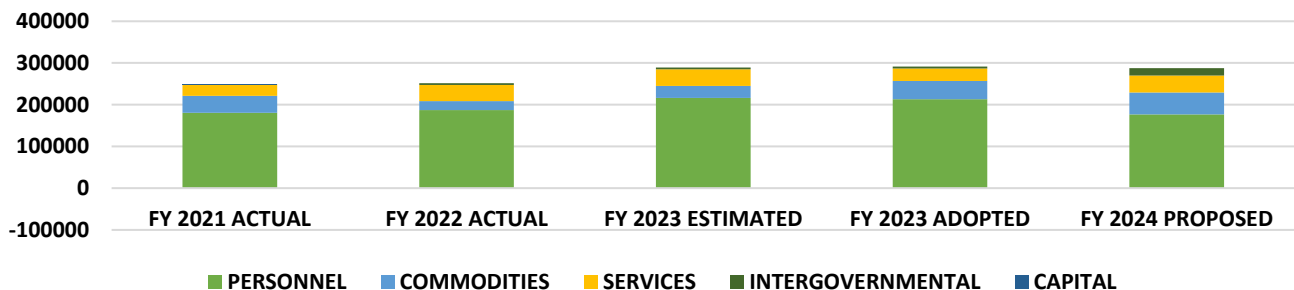
LIBRARY REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
PERSONNEL	180,231	186,991	215,961	212,943	176,472
COMMODITIES	40,911	21,265	28,895	43,615	52,511
SERVICES	27,793	38,823	39,640	29,948	40,614
INTERGOVERNMENTAL	(2,202)	4,253	4,539	4,539	17,773
CAPITAL	168				
TRANSFERS OUT					
TOTAL EXPENDITURES	246,900	251,332	289,035	291,045	287,371

LIBRARY EXPENDITURES BY FISCAL YEAR



**CITY AND BOROUGH OF WRANGELL
2024 ANNUAL BUDGET**

Fund #11000 & 11180 (Library Consolidated)

**GENERAL FUND
LIBRARY DEPARTMENT**

DETAIL OF REVENUES & EXPENDITURES

LIBRARY GENERAL FUND REVENUES		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
		ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PROPOSED
11000 034 4590	Library State Grant Revenue	\$ 7,000	\$ 7,000	\$ 8,250	\$ 8,250	\$ 8,250
11000 034 4595	Library Miscellaneous Grant Revenue	\$	\$	\$	\$	\$
11000 034 4599	Library Federal Grant Revenue	\$ 9,550	\$ 15,916	\$ 24,018	\$ 9,978	\$ 10,000
11000 034 4604	Miscellaneous Revenue	\$ 1,510	\$ 2,495	\$ 2,350	\$ 1,800	\$ 3,000
11180 034 4690	Summer Reading Program Donations	\$ 6,221	\$ 5,840	\$ 6,500	\$ 6,500	\$ 6,500
TOTAL LIBRARY REVENUES		\$ 24,281	\$ 31,251	\$ 41,118	\$ 26,528	\$ 27,750

LIBRARY GENERAL FUND EXPENDITURES		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
		ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PROPOSED
11000 034 6001	Salaries & Wages	\$ 104,162	\$ 97,885	\$ 132,113	\$ 121,767	\$ 92,664
11000 034 6002	Temporary Wages	\$	\$ 13,156	\$ 14,040	\$ 9,000	\$ 15,000
11000 034 6100	Employer Costs	\$ 76,069	\$ 75,950	\$ 67,241	\$ 79,886	\$ 65,269
11219 034 6XXX	CARES Payroll Off set	\$ (2,705)	\$	\$	\$	\$
11000 034 7001	Materials & Supplies	\$ 9,980	\$ 2,702	\$ 1,833	\$ 5,000	\$ 5,000
11000 034 7002	Facility Repair & Maintenance	\$ 3,184	\$ 3,309	\$ 655	\$ 11,000	\$ 11,000
11000 034 7003	Custodial Supplies	\$ 322	\$ 526	\$ 144	\$ 600	\$ 600
11000 034 7004	Postage & Shipping	\$ 233	\$ 699	\$ 2,264	\$ 1,100	\$
11000 034 7120	Library Books	\$ 22,682	\$ 14,030	\$ 17,500	\$ 19,415	\$ 29,411
11180 034 7121	Summer Reading Program Expenditures	\$ 4,510	\$	\$ 6,500	\$ 6,500	\$ 6,500
11000 034 7501	Utilities	\$ 9,293	\$ 9,817	\$ 7,662	\$ 10,400	\$ 11,400
11000 034 7502	Phone/Internet	\$ 2,650	\$ 3,184	\$ 3,116	\$ 3,000	\$ 3,230
11000 034 7503	Information Technology	\$ 8,836	\$ 10,817	\$ 20,653	\$ 8,426	\$ 17,105
11000 034 7505	Travel, Training, and Professional Development	\$	\$	\$ 2,567	\$ 2,290	\$ 3,540
11000 034 7507	Memberships & Dues	\$	\$ 450	\$ 638	\$ 550	\$ 550
11000 034 7508	Insurance	\$ 7,014	\$ 6,883	\$ 7,572	\$ 7,572	\$ 8,329
11000 034 7519	Professional Services Contractual	\$	\$ 7,672	\$	\$	\$
11000 034 7621	Public Works Labor Charges	\$	\$	\$	\$	\$
11000 034 7629	Charges from Capital Facilities	\$ 502	\$ 4,253	\$ 4,539	\$ 4,539	\$ 17,773
11000 034 7900	Capital Expenditures	\$ 168	\$	\$	\$	\$
TOTAL LIBRARY EXPENDITURES		\$ 246,900	\$ 251,332	\$ 289,035	\$ 291,045	\$ 287,371

Total Library Revenues	\$ 24,281	\$ 31,251	\$ 41,118	\$ 26,528	\$ 27,750
Total Library Expenditures	\$ (246,900)	\$ (251,332)	\$ (289,035)	\$ (291,045)	\$ (287,371)
Total Operating Surplus (Deficit)	\$ (222,619)	\$ (220,081)	\$ (247,916)	\$ (264,517)	\$ (259,621)

JUSTIFICATION & EXPLANATION
LIBRARY DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION		
4590	LIBRARY STATE GRANT REVENUE GRANT REVENUE RECEIVED FROM THE STATE OF ALASKA OR IS ISSUED FROM THE STATE AND PASSED THROUGH ANOTHER ORGANIZATION; PUBLIC LIBRARY ASSISTANCE GRANT		
4595	LIBRARY MISCELLANEOUS GRANT REVENUE ALL OTHER GRANT REVENUE THAT DOES NOT ORIGINATE FROM A FEDERAL OR STATE ENTITY		
4599	LIBRARY FEDERAL GRANT REVENUE GRANT REVENUE RECEIVED FROM THE FEDERAL GOVERNMENT OR IS ISSUED FROM A FEDERAL AGENCY AND PASSES THROUGH ANOTHER ORGANIZATION		
4604	MISCELLANEOUS REVENUE ALL OTHER REVENUE DERIVED FROM LIBRARY OPERATIONS, INCLUDING BUT NOT LIMITED TO COPIER AND OVERDUE BOOK REVENUE		
4690	SUMMER READING PROGRAM DONATIONS DONATIONS RECEIVED FOR THE SUMMER READING PROGRAM		
6001	SALARIES & WAGES		
	LIBRARY DIRECTOR		\$ 53,560
	LIBRARY ASSISTANT II		\$ 39,104
	TOTAL		\$ 92,664
6002	TEMPORARY WAGES ALL NON REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP		

6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	7,024
	STATE OF ALASKA PERS (22%)	\$	20,386
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	37,859
		TOTAL	\$ 65,269
6XXX	CARES PAYROLL OFF-SET THE TOTAL AMOUNT OF WAGES AND BENEFITS THAT WERE ELIGIBLE FOR CARES ACT REIMBURSEMENT		
7001	MATERIALS AND SUPPLIES OFFICE PRODUCTS SUCH AS COPY PAPER, COMPUTER PAPER, LETTER HEAD, RIBBONS, BOOK COVERS, REPAIR BOOK BINDINGS, PRINTER INK, ETC.		
7002	FACILITY REPAIR & MAINTENANCE LABOR & MATERIALS TO MAINTAIN THE BUILDING, FURNACE, LIGHTS, PAINT, WINDOWS, AND DOORS		
7003	CUSTODIAL SUPPLIES - JANITORIAL RELATED SUPPLIES SUCH AS DISINFECTING SOLUTIONS, TRASH BAGS, ANTIBACTERIAL SOAPS, FACIAL TISSUES, ETC.		
7004	POSTAGE & SHIPPING INCLUDES COST OF MAILING INTERLIBRARY LOAN RETURNS, RECYCLED BOOKS, LIBRARY OVERDUES & FINES, LIBRARY EVENT NOTICES, AND OTHER MISC. MAIL FROM THE LIBRARY		
7120	LIBRARY BOOKS COSTS FOR BOOKS, NEWSPAPER SUBSCRIPTIONS, AND MAGAZINE SUBSCRIPTIONS		
7121	SUMMER READING PROGRAM AWARDS CASH PRIZES FOR SUMMER READING PROGRAM PARTICIPANTS		
7501	UTILITIES WATER, GARBAGE, SEWER, AND ELECTRIC HEAT FOR LIBRARY BUILDING		
7502	PHONE/INTERNET THE TOTAL AMOUNT OF MONTHLY INTERNET AND PHONE BILLS, FAX LINE, AND DIRECTOR CELL PHONE REIMBURSEMENT		
7503	INFORMATION TECHNOLOGY - COSTS INCLUDE SERVER SUPPORT, PRINTER & SCANNER SUPPORT, AV ACCESS, SMART SHIELD, ONLINE ACQUISITIONS, ENHANCED CONTENT RENEWAL, SIP COMMUNICATION SOFTWARE, AND KNOWLEDGE IMAGING CENTER SUPPORT		
7505	TRAVEL & TRAINING COST OF TRAVEL FOR THE ALASKA LIBRARY CONFERENCE AND ATTENDING OTHER CONTINUING AND PROFESSIONAL EDUCATION EVENTS		
7507	MEMBERSHIPS & DUES COSTS OF MEMBERSHIPS & DUES FOR ALASKA LIBRARY ASSOCIATION AND AMERICAN LIBRARY ASSOCIATION		
7508	INSURANCE ALLOCATED INSURANCE POLICY EXPENDITURE FOR THE LIBRARY FACILITY		
7519	PROFESSIONAL SERVICES CONTRACTUAL ANNUALIZED COST OF JANITORIAL SERVICE FOR THE LIBRARY		
7621	CHARGES FROM PUBLIC WORKS COSTS INCURRED BY THE LIBRARY FOR PUBLIC WORKS LABOR		
7629	CHARGES FROM CAPITAL FACILITIES STAFF LABOR COSTS FOR CAPITAL FACILITIES		
7900	CAPITAL EQUIPMENT - CAPITAL EXPENDITURES INCURRED SPECIFIC TO LIBRARY OPERATIONS		



SPECIAL REVENUE FUNDS

PURPOSE STATEMENT:

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

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

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

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

SPECIAL REVENUE FUNDS PRESENTED

Borough Organization Fund	911 Surcharge Revenue Fund
Permanent Fund	Nolan Center Fund
Sales Tax Fund	Parks & Recreation Fund
Secure Rural Schools	WPSD Local Contribution Fund
Transient Tax Fund	Marian Glenz Fund
Birdfest Fund	Economic Recovery Fund



SPECIAL REVENUE FUND *Fund Descriptions*

- ④ **BOROUGH ORGANIZATION FUND** ***FUND #11110***
This fund will account for the one-time revenues received from the State of Alaska to transition into a borough and will also account for those expenditures that it takes to make that transition.

- ④ **911 SURCHARGE FUND** ***FUND #11130***
This fund houses all revenue earned from 911 surcharge revenue received from wireline and wireless telephone providers for support of an enhanced 911 system. The funds are limited to improving 911 system support in the Borough.

- ④ **PERMANENT FUND** ***FUND #20000***
The Permanent Fund was established after a vote of the citizens that directed the Borough to put aside five million dollars of the Economic Recovery Funds for the purpose of establishing a trust to assist in funding the General Fund. Since inception, the Permanent Fund has continued to reinvest the majority of its investment earnings. The Borough's long-term investment plan is to continue to build the Permanent Fund so sustainably higher investment income can be disbursed to the General Fund and capital projects.

- ④ **NOLAN CENTER FUND** ***FUND #21xxx***
This fund accounts for the revenues and expenditures for running the Nolan Center and its three departments: the museum, the civic center, and the theater.

- ④ **SALES TAX FUND** ***FUND #22000***
This fund accounts for sales tax revenue, which as of the third quarter of FY 2022 will be allocated eighty percent to the General Fund and twenty percent to the WPSD Local Contribution Fund.

- ④ **PARKS & RECREATION FUND** ***FUND #24xxx***
This fund accounts for the operations and maintenance of Borough parks, the community swimming pool, and the recreation center. Funded by General Fund contributions, user fees, and interest income from a one-million-dollar endowment.

- ④ **SECURE SCHOOLS FUND** ***FUND #25xxx***
This fund is established to provide for the receipt and subsequent use of National Forest Receipt monies for roads and education. In recent history, the SRS funds provided by the USDA-Forest Service have served as the majority or the entirety of the Borough's local contribution to the Wrangell Public School District.



- ④ **WRANGELL PUBLIC SCHOOL DISTRICT LOCAL CONTRIBUTION FUND** **FUND #26000**
Developed in the third quarter of FY 2022, the Wrangell Public School District (WPSD) Local Contribution fund houses twenty percent of gross sales tax revenues. This fund is in conformity with ordinance 1023, which adopts a new methodology of allocating sales tax. The funds can be used as the Borough's local contribution to schools or to address school facility maintenance.

- ④ **TRANSIENT TAX FUND** **FUND #28000**
This fund accounts for transient occupancy tax revenue, which is used to develop and implement a visitor industry program.

- ④ **COMMERCIAL PASSENGER VESSEL (CPV) FUND** **FUND #28010**
This fund accounts for Borough funds received from the State of Alaska commercial passenger vessel (CPV) tax and to ensure that expenditures of funds from that tax are only expended for authorized purposes. Authorized purposes include those purposes which are linked to the impacts of the commercial passenger vessels and the passengers who are subject to the tax.

- ④ **MARIEN GLENZ FUND** **FUND #28020**
In FY 2018, Marian Glenz donated \$50,000 as part of her estate to the City and Borough of Wrangell's Convention & Visitors Bureau. The donation is accounted for specifically in the Marian Glenz fund that is exclusively for the promotion of Wrangell.

- ④ **BIRDFEST FUND** **FUND #28030**
The Birdfest Fund special revenue fund was created to record all USDA-Forest Service grant revenues and expenditures related to promoting and hosting the Stikine River Bird Festival.

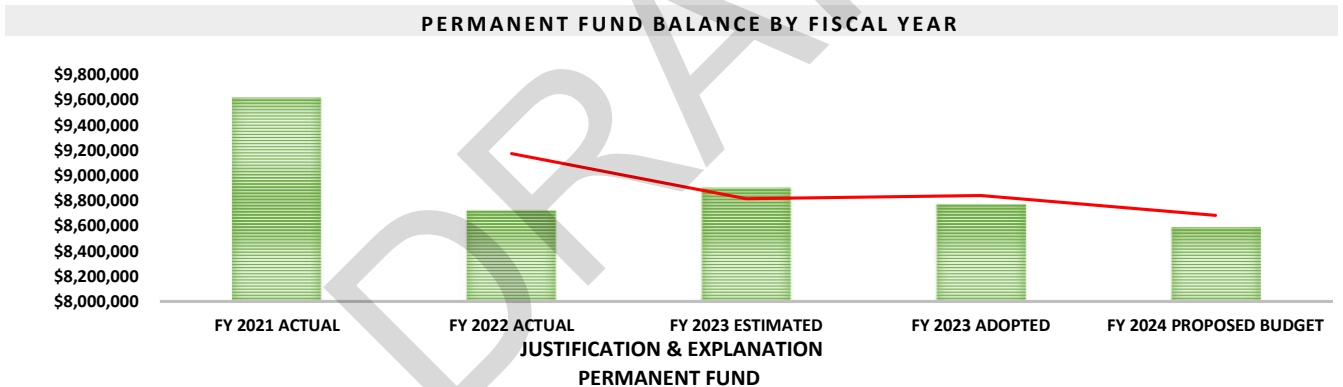
- ④ **ECONOMIC RECOVERY FUND** **FUND #53000**
This fund accounts for the direct payments made to the City by the U.S. Department of Agriculture for the purpose of economic assistance. Included in the budget is a comprehensive accounting of all revenues and all expenditures since inception.

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED BUDGET
PERMANENT FUND REVENUES						
20000 000 4371	Cold Storage Lease	\$ (33,735)	\$ 10,980	\$ 31,930	\$ 35,880	\$ 36,239
20000 000 4550	Investment Income (Loss)	\$ 1,673,891	\$ (905,482)	\$ 150,000	\$ 264,329	\$ (400,000)
20000 000 4650	Land & Lot Sales (Tidelands)	\$	\$	\$	\$	\$ 50,000
TOTAL REVENUES		\$ 1,640,156	\$ (894,502)	\$ 181,930	\$ 300,209	\$ (313,761)

PERMANENT FUND EXPENDITURES & TRANSFERS-OUT						
20000 000 8910	Transfer To General Fund	\$	\$	\$	\$ 250,000	\$
20000 000 8924	Transfer To Parks & Recreation	\$	\$	\$	\$	\$
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ -	\$ -	\$ -	\$ 250,000	\$ -

Special Revenue Fund: Permanent Fund	BEGINNING FUND BALANCE (7/1/20XX)	\$ 7,980,088	\$ 9,620,244	\$ 8,725,742	\$ 8,725,742	\$ 8,907,672
	CHANGE IN NET POSITION	\$ 1,640,156	\$ (894,502)	\$ 181,930	\$ 50,209	\$ (313,761)
	ENDING FUND BALANCE (6/30/XXXX)	\$ 9,620,244	\$ 8,725,742	\$ 8,907,672	\$ 8,775,951	\$ 8,593,911
APCM Investment Allocation	UNRESTRICTED BALANCE	\$ 9,276,695	\$ 8,368,870	\$ 8,543,115		\$ 8,194,626
	RESTRICTED FOR P&R	\$ 1,371,195	\$ 1,237,009	\$ 1,262,764		\$ 1,211,253
	TOTAL FUND BALANCE	\$ 10,647,890	\$ 9,605,879	\$ 9,805,879		\$ 9,405,879

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



GL ACCT DESCRIPTION

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



SPECIAL REVENUE FUNDS: NOLAN CENTER

PURPOSE:

The Nolan Center and Wrangell Museum continues to record and represent the history, heritage and people of Wrangell for the purposes of educating and informing the community and summer visitors. We also aim to provide a meeting place and venue for the people of Wrangell and other visitors to use for hosting events of any size, providing culture, entertainment, socialization, and education for the citizens of Wrangell. The Nolan Center continues to fulfill its dual mission of historical preservation and access along with its functions as the civic center of Wrangell.

KEY ACCOMPLISHMENTS:

With the COVID-19 pandemic ending, the 2022/2023 season brought visitors back! Sales of merchandise and day passes to the museum were well above previous years, signaling an end to the downturn of summertime tourists. Concurrently, the Nolan Center has aimed to exit pandemic-inhibited operations and return to full-time staffing with frequent public events.

In September 2022, the Nolan Center hosted the Southeast Alaska Native clan conference, Sharing Our Knowledge. Hundreds of visitors from around the state came to Wrangell to attend the four-day-long event featuring speakers, academic lecturers, storytellers, dancers, and more. During this conference, master carver and craftsman Steve Brown performed restoration work on the Khichadi clan's Frog Hat, a valued heirloom currently on loaned display in the museum.

The museum remains committed to preserving and displaying the history of the peoples of Wrangell, with regularly rotating displays in the lobby showcasing various aspects of the town's history. Of note is our current display of various pieces of work by local carver William "Bill" Churchill, loaned to the museum by his daughter.

The Nolan Center has also brought back the performing arts, hosting a production of the classic musical *The Sound of Music* in December of 2022. While much of the work was performed by volunteers (and of course the actors), we were proud to host the show for two sold out performances. Next month, the troupe will perform a production of *Annie*, which will hopefully be a similar success.

The Nolan Center intends to increase the tempo with which we host smaller-scale events planned and executed by the staff of the center. Recently, an anime convention was organized by Nolan Center Coordinator, Michael Bahleda. Among the attractions were group crafts and hobbies as well as the showing of several films. This event attracted over seventy paying customers at \$10 an entrance, demonstrating high demand for further events of this type.



LEVEL OF SERVICE AND BUDGET IMPACT:

The Nolan Center can operate at its current level of service given our current budgeted resources. Three staff members are sufficient to operate the facility with a wide range of hours to accommodate events at any time without incurring undue overtime expenses.

We continue to seek external revenue sources for projects outside of regular operations, particularly museum upgrades or capital improvements. Grants are our foremost source of this revenue: the museum has recently secured a Tier 1 capital improvement grant from the Rasmussen Foundation to help pay for audio/visual exhibit upgrades.



In the coming months a few other grant opportunities will become available, particularly the Alaska State Museum’s Grant-in-Aid program and round two of the MA Collections Management Fund, both of which will provide opportunities to possibly expand the museum’s array of display cases. Larger federal grants will be pursued in our continuing effort to construct a shelter for the M/V Chugach.

GOALS AND NEW INITIATIVES:

The museum currently has one large-scale collection concern, that being the M/V Chugach. Securing funding to begin construction of the planned shelter is a top priority, both to preserve it from damage and to open the boat to visitors. The Chugach project will likely be the focus of grant applications to programs with larger awards or matching-fund requirements.

TRENDS AND FUTURE ISSUES:

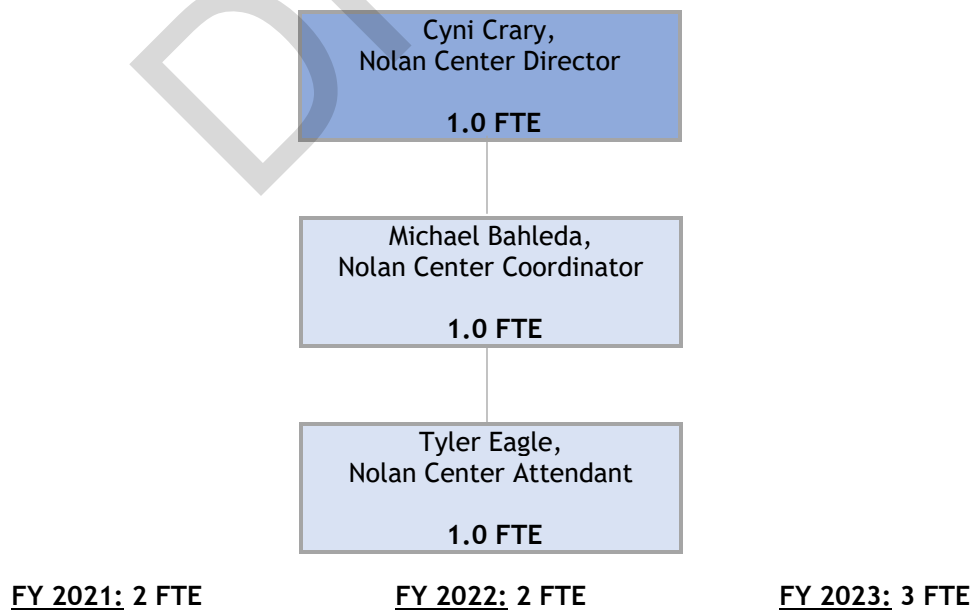
We are actively working with our Capital Facilities team on a few major projects, including fixing a roof leak and settling damage to our outer storage building. We are also replacing our theater curtains and shades in the civic center.

The addition of the new tourism coordinator position also opens new options. A possible project would be the installation of permanent museum advertisements around town to ensure all visitors are aware of the Nolan Center and museum.

PERFORMANCE METRICS:

- Number of scheduled events organized by Nolan Center staff, and revenue brought in from those events.
- Grants and external funding opportunities applied for and/or awarded.
- Number of independent visitors brought in outside of orchestrated tours.

PERSONNEL:

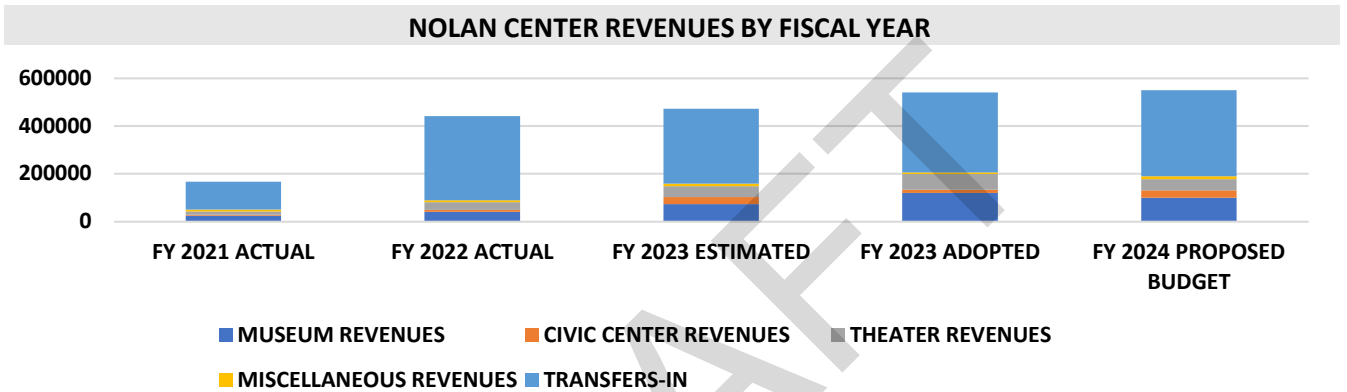


CITY AND BOROUGH OF WRANGELL
2024 ANNUAL BUDGET
Fund 21XXX (Nolan Center Consolidated)

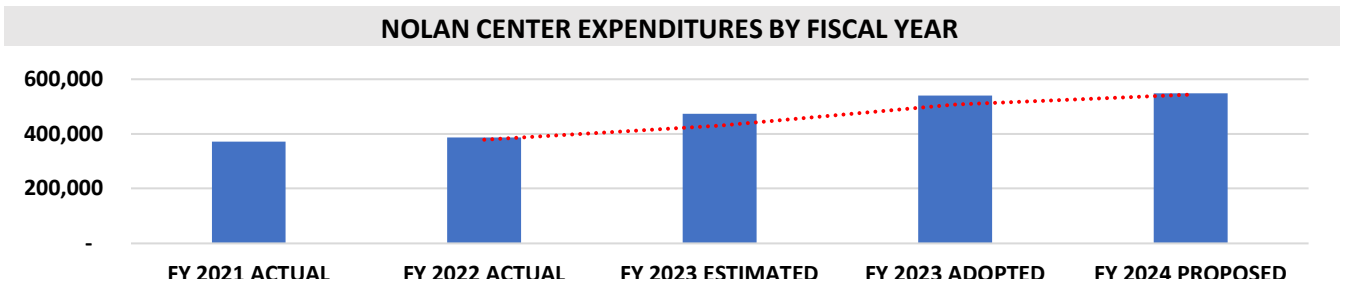
SPECIAL REVENUE TYPE
NOLAN CENTER

SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE					
CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
MUSEUM REVENUES	25,196	41,231	73,300	120,000	100,000
CIVIC CENTER REVENUES	2,947	7,096	28,411	13,000	30,000
THEATER REVENUES	13,263	32,672	46,525	65,000	47,500
MISCELLANEOUS REVENUES	8,190	8,108	10,434	8,000	12,000
TRANSFERS IN	117,000	351,519	313,229	334,077	359,284
TOTAL REVENUE & TRANSFERS-IN	\$ 166,596	\$ 440,626	\$ 471,900	\$ 540,077	\$ 548,784



SUMMARY OF EXPENDITURES BY TYPE					
CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
GENERAL EXPENDITURES					
PERSONNEL	137,986	156,446	218,662	246,324	266,577
COMMODITIES	51,237	26,280	10,500	37,500	23,500
SERVICES	129,398	130,879	115,115	117,375	124,285
INTERGOVERNMENTAL	13,733	32,425	49,929	49,929	44,922
CAPITAL					
TRANSFERS OUT					
DEPARTMENT SPECIFIC EXPENDITURES					
MUSEUM EXPENDITURES	29,023	15,442	50,067	56,500	55,500
CIVIC CENTER EXPENDITURES	3,773	2,025	4,018	3,000	4,000
THEATER EXPENDITURES	6,486	23,064	24,563	30,000	30,000
TOTAL EXPENDITURES	371,635	386,560	472,853	540,627	548,784



CITY AND BOROUGH OF WRANGELL
 2024 ANNUAL BUDGET
 Fund #21XXX (Nolan Center Consolidated)

SPECIAL REVENUE FUND TYPE
 NOLAN CENTER
 DETAIL OF REVENUES & EXPENDITURES

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED BUDGET
NOLAN CENTER REVENUES & TRANSFERS-IN						
21000 125 4101	PERS On behalf Revenue	\$ 5,996	\$ 8,108	\$ 10,000	\$ 6,000	\$ 9,000
21000 125 4910	Nolan Center Transfer from General Fund	\$ 117,000	\$ 242,519	\$ 51,229	\$ 237,077	\$ 347,284
21000 125 4912	Transfer from Investments (J&E Nolan Endowment)	\$	\$ 85,000	\$ 250,000	\$ 85,000	\$
21000 125 4928	Transfer from Transient Tax Fund	\$	\$ 24,000	\$ 12,000	\$ 12,000	\$ 12,000
21010 121 4690	Museum Donations	\$ 2,195	\$	\$ 434	\$ 2,000	\$ 3,000
21010 121 4701	Museum Admissions General	\$ 1,224	\$ 8,706	\$ 14,388	\$ 5,000	\$ 15,000
21010 121 4702	Museum Admission Tours	\$	\$ 112	\$ 11,361	\$ 35,000	\$ 25,000
21010 121 4703	Museum Sales of Merchandise & Concessions	\$ 23,972	\$ 32,414	\$ 47,551	\$ 80,000	\$ 60,000
21000 122 4600	Miscellaneous Revenues	\$ 521	\$ 20,697	\$ 954	\$ 550	\$
21020 122 4705	Facility Rental	\$ 1,885	\$ 5,799	\$ 18,917	\$ 10,000	\$ 15,000
21020 122 4708	Event Revenue	\$ 1,062	\$ 1,297	\$ 9,494	\$ 3,000	\$ 15,000
21030 123 4701	Admissions/User Fees	\$ 3,860	\$ 15,078	\$ 19,027	\$ 30,000	\$ 17,500
21030 123 4703	Sales of Merchandise & Concessions	\$ 9,403	\$ 17,594	\$ 27,498	\$ 35,000	\$ 30,000
TOTAL REVENUES & TRANSFERS-IN		\$ 167,117	\$ 461,323	\$ 472,853	\$ 540,627	\$ 548,784
GENERAL OPERATING EXPENDITURES						
21000 125 6001	Salaries & Wages	\$ 84,221	\$ 98,773	\$ 139,204	\$ 152,816	\$ 165,222
21000 125 6002	Temporary Wages	\$ 12,091	\$ 8,643	\$ 9,303	\$ 15,000	\$ 10,000
21000 125 6005	Overtime	\$ 259	\$ 537	\$ 88	\$	\$
21000 125 6XXX	Employer Costs	\$ 41,414	\$ 48,493	\$ 70,023	\$ 76,007	\$ 89,355
21000 125 7001	Materials & Supplies	\$ 2,164	\$ 2,277	\$ 1,673	\$ 1,000	\$ 1,500
21000 125 7002	Facility Repair & Maintenance	\$ 45,744	\$ 15,642	\$ 4,763	\$ 28,000	\$ 15,000
21000 125 7003	Custodial Supplies	\$ 462	\$ 1,562	\$ 873	\$ 2,500	\$ 1,000
21000 125 7004	Postage & Shipping	\$ 109	\$ 157	\$ 441	\$ 500	\$ 500
21000 125 7008	Non capital Equipment	\$	\$	\$ 1,338	\$ 1,000	\$ 1,000
21000 125 7009	Equipment Repair & Maintenance	\$ 757	\$ 432	\$ 1,411	\$ 1,000	\$ 1,000
21000 125 7017	Fuel & Oil Heating	\$ 2,001	\$ 6,210	\$	\$ 3,500	\$ 3,500
21000 125 7501	Utilities	\$ 73,131	\$ 76,328	\$ 71,096	\$ 70,000	\$ 74,385
21000 125 7502	Phone/Internet	\$ 7,719	\$ 8,132	\$ 7,741	\$ 8,000	\$ 8,968
21000 125 7503	Information Technology	\$ 296	\$ 274	\$ 1,712	\$ 1,000	\$ 2,000
21000 125 7505	Travel & Training	\$	\$	\$ 44	\$ 2,500	\$ 2,000
21000 125 7506	Publications & Advertising	\$ 2,585	\$ 3,793	\$ 1,761	\$ 2,500	\$ 2,000
21000 125 7507	Memberships and Dues	\$ 1,956	\$ 1,133	\$ 3,035	\$ 2,000	\$ 1,000
21000 125 7508	Insurance	\$ 34,881	\$ 20,522	\$ 22,575	\$ 22,575	\$ 24,832
21010 121 7509	Credit card processing & bank fees	\$ 563	\$ 1,000	\$ 175	\$ 1,000	\$ 1,000
21020 122 7515	Permits, Inspections & Compliance	\$ 580	\$ 580	\$	\$ 700	\$ 500
21000 125 7519	Professional Services Contractual	\$ 7,687	\$ 19,116	\$ 7,020	\$ 9,600	\$ 9,600
21000 125 7629	Charges from Capital Facilities	\$ 13,733	\$ 32,425	\$ 49,929	\$ 49,929	\$ 44,922
21000 125 7900	Capital Expenditures	\$	\$	\$	\$	\$
TOTAL GENERAL OPERATING EXPENDITURES		\$ 332,353	\$ 346,029	\$ 394,205	\$ 451,127	\$ 459,284
MUSEUM OPERATING EXPENDITURES						
21010 121 7050	Concessions & Merchandise for Resale	\$ 25,644	\$ 14,631	\$ 50,000	\$ 50,000	\$ 50,000
21010 121 7055	Museum Exhibits	\$ 3,229	\$ 811	\$	\$ 5,000	\$ 5,000
21010 121 7577	Asset Preservation & Management	\$ 150	\$	\$ 67	\$ 1,500	\$ 500
TOTAL MUSEUM OPERATING EXPENDITURES		\$ 29,023	\$ 15,442	\$ 50,067	\$ 56,500	\$ 55,500
CIVIC CENTER OPERATING EXPENDITURES						
21020 122 7052	Event Expenditures	\$ 3,773	\$ 2,025	\$ 4,018	\$ 3,000	\$ 4,000
TOTAL CIVIC CENTER OPERATING EXPENDITURES		\$ 3,773	\$ 2,025	\$ 4,018	\$ 3,000	\$ 4,000
THEATER OPERATING EXPENSES						
21030 123 7050	Concessions & Merchandise for Resale	\$ 2,113	\$ 9,746	\$ 11,039	\$ 12,000	\$ 12,000
21030 123 7830	Film Expense	\$ 4,373	\$ 13,318	\$ 13,524	\$ 18,000	\$ 18,000
Total		\$ 6,486	\$ 23,064	\$ 24,563	\$ 30,000	\$ 30,000
TOTAL OPERATING EXPENDITURES		\$ 371,635	\$ 386,560	\$ 472,853	\$ 540,627	\$ 548,784
Total Operating Revenues		\$ 167,117	\$ 461,323	\$ 472,853	\$ 540,627	\$ 548,784
Total Operating Expenses		\$ 371,635	\$ 386,560	\$ 472,853	\$ 540,627	\$ 548,784
Change in Net Position		\$ (204,518)	\$ 74,763	\$ (0)	\$ (0)	\$ (0)

SPECIAL REVENUE FUND: NOLAN CENTER CIP FUND

Fund #21300

Project Description	GL Account	Account Description	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 PROPOSED
PROJECT: 21001 NC Generator Upgrades	21300 120 4999 43 21001	2020 SHSP (DHS) Grant Revenue	\$ 136,220	\$ 320,000	\$ 183,780
	21300 120 9999 43 21001	NC Standby Generator Upgrades (2020 SHSP Grant Expenditures)	\$ 136,220	\$ 320,000	\$ 183,780
	Resources available over resources used		\$	\$	\$
PROJECT: 21002 NC Roof Repairs	21300 125 4910 00 21002	Transfers from General Fund	\$	\$ 250,000	\$ 268,750
	21300 125 9999 00 21002	Nolan Center Roof Repairs Expenses	\$	\$ 250,000	\$ 268,750
	Resources available over resources used		\$	\$	\$
PROJECT: 21003 NC Storage Building Settlement	21300 125 4910 00 21003	Transfers from General Fund	\$ 8,340	\$ 110,000	\$ 101,660
	21300 125 9999 00 21003	NC Storage Building Settlement Repairs Expenses	\$ 8,340	\$ 110,000	\$ 101,660
	Resources available over resources used		\$	\$	\$

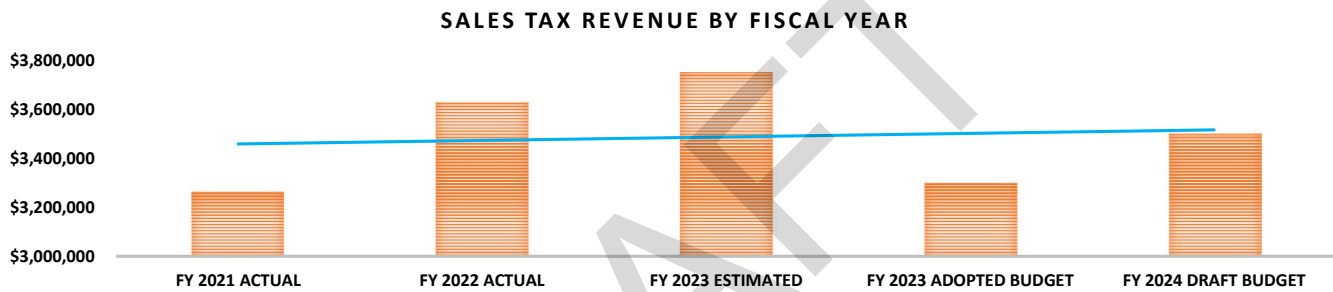
JUSTIFICATION & EXPLANATION
NOLAN CENTER

GL ACCT DESCRIPTION

4101 PERS ON-BEHALF REVENUE	REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
4910 NOLAN CENTER TRANSFER FROM GENERAL FUND	ALLOTMENT FOR THE NOLAN CENTER FROM THE GENERAL FUND		
4912 TRANSFER FROM INVESTMENTS (J&E NOLAN ENDOWMENT)	ALLOTMENT FOR NOLAN CENTER FROM ENDOWMENT		
4922 NOLAN CENTER TRANSFER FROM SALES TAX FUND	ALLOTMENT FOR NOLAN CENTER FROM SALES TAX FUND		
4928 TRANSFER FROM TRANSIENT TAX FUND	ALLOTMENT FOR NOLAN CENTER FROM TRANSIENT TAX FUND		
4690 MUSEUM DONATIONS	DONATIONS RECEIVED FOR MUSEUM OPERATIONS AND EVENTS		
4701 MUSEUM ADMISSIONS/USER FEES	REVENUE FROM MUSEUM ADMISSIONS & FACILITY USER FEES		
4703 MUSEUM SALES OF MERCHANDISE & CONCESSIONS	REVENUE FROM GIFT SHOP SALES		
4550 INTEREST INCOME	THE ALLOCATION OF INVESTMENT INCOME FROM THE BARNES TOTEM TRUST AND THE PORTION OF NOLAN CENTER CASH INVESTED IN THE CENTRAL TREASURY		
4705 FACILITY RENTAL	REVENUE GENERATED FROM THE RENTAL OF THE CIVIC CENTER (I.E. HOSTED BY EXTERNAL PARTY)		
4708 EVENT REVENUE	REVENUE FROM EVENTS HOSTED BY THE NOLAN CENTER, SUCH AS COMMUNITY MARKETS & CONCERTS		
6001 SALARIES & WAGES			
	NOLAN CENTER DIRECTOR	\$	76,544
	NOLAN CENTER VEHICLE STIPEND	\$	3,000
	NOLAN CENTER COORDINATOR	\$	40,797
	NOLAN CENTER ATTENDANT	\$	44,881
	TOTAL	\$	165,222
6002 TEMPORARY WAGES	ALL NON REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP.		
6XXX EMPLOYER COSTS			
	FICA, SBS AND MEDICARE (7.58%)	\$	12,524
	STATE OF ALASKA PERS (22%)	\$	36,349
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	40,483
	TOTAL	\$	89,355
7001 MATERIALS AND SUPPLIES	OFFICE PRODUCTS SUCH AS COPY PAPER, PRINTER PAPER, PRINTER INK, AND OTHER MISC. ITEMS PURCHASED		
7002 FACILITY REPAIR & MAINTENANCE	LABOR & MATERIALS TO MAINTAIN THE BUILDING, FURNACE, LIGHTS, PIAN, WINDOWS, AND DOORS		
7003	CUSTODIAL SUPPLIES - JANITORIAL RELATED SUPPLIES SUCH AS DISINFECTING SOLUTIONS, TRASH BAGS, ANTIBACTERIAL SOAPS, FACIAL TISSUES, ETC.		
7004 POSTAGE & SHIPPING	INCLUDES COST OF POSTAGE FOR MUSEUM MAILINGS		
7008 NON-CAPITAL EQUIPMENT	SPEAKERS, MICROPHONES, AND OTHER ITEMS FOR EVENTS THAT ARE NOT CAPITALIZED BASED ON THE NATURE AND AMOUNT OF THE EXPENDITURE		
7009 EQUIPMENT REPAIR & MAINTENANCE	COST TO MAINTAIN COMPUTERS, COPIERS, AND OTHER MISC. OFFICE, THEATER, AND GIFT SHOP EQUIPMENT		
7017 FUEL & OIL-HEATING	HEATING OIL AND DIESEL FOR STANDBY GENERATOR		
7501 UTILITIES	WATER, GARBAGE, SEWER, AND ELECTRIC HEAT FOR NOLAN CENTER BUILDING		
7502	PHONE/INTERNET THE TOTAL AMOUNT OF MONTHLY INTERNET AND PHONE BILLS, FAX LINE, AND DIRECTOR CELL PHONE REIMBURSEMENT		
7503	INFORMATION TECHNOLOGY - COSTS INCLUDE SERVER SUPPORT, PRINTER & SCANNER SUPPORT, AND OTHER MISC. TECHNOLOGY SUPPORT		
7505 TRAVEL & TRAINING	TRAINING AND TRAVEL FOR GRANT WRITING AND AN ANNUAL MUSEUM CONFERENCE		
7506 PUBLICATIONS & ADVERTISING	COST TO ADVERTISE & PROMOTE MUSEUM AND VARIOUS EVENTS AT NOLAN CENTER		
7507 MEMBERSHIPS & DUES	COSTS OF MEMBERSHIPS & DUES FOR PROGRAMS USED WITHIN MUSEUM AND VISITOR'S CENTER		
7508 INSURANCE	ALLOCATED INSURANCE POLICY EXPENDITURE FOR THE NOLAN CENTER FACILITY		
7509 CREDIT CARD PROCESSING & BANK FEES	AMOUNTS COLLECTED BY BANK FOR USING CREDIT CARDS		
7515 PERMITS, INSPECTIONS & COMPLIANCE	COSTS FOR PERMITS & INSPECTIONS TO KEEP FACILITY IN COMPLIANCE WITH HEALTH & SAFETY REGULATIONS		
7519 PROFESSIONAL SERVICES CONTRACTUAL	ANNUALIZED COST OF JANITORIAL SERVICE FOR THE NOLAN CENTER		
7629 CHARGES FROM CAPITAL FACILITIES	STAFF LABOR COSTS FOR CAPITAL FACILITIES		
7900 CAPITAL EXPENDITURES	OPERATIONAL UPGRADES TO INFRASTRUCTURE OR THE PURCHASE OF EQUIPMENT THAT IS CAPITALIZED BASED UPON THE NATURE AND THE AMOUNT OF THE PURCHASE		

SALES TAX FUND REVENUES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
22000 000 4020	Sales Tax Revenue	\$ 3,264,910	\$ 3,627,288	\$ 3,750,000	\$ 3,300,000	\$ 3,500,000
22000 000 4025	Penalties & Interest	\$	\$	\$	\$ 10,000	\$
TRANSFERS-OUT (ALLOCATIONS)						
22000 000 8910	Transfer to General Fund (80%)			\$ 3,000,000	\$ 2,648,000	\$ 2,800,000
22000 000 8921	Transfer to WPS Contribution Fund (20%)			\$ 750,000	\$ 662,000	\$ 700,000
22000 000 8900	Transfer to Residential Construction Fund	\$	\$	\$	\$	\$ 1,533,123

Note: Sales Tax proceeds were formerly divided into sales tax subfunds for streets and health, sanitation and education. Upon adoption of Ordinance 1023 in FY 2022, sales tax is now allocated to the WPSD Contribution Fund (20%) and the General Fund (80%). The Sales Tax Special Revenue Fund shall maintain a fund balance of zero post allocation.



JUSTIFICATION & EXPLANATION
 SALES TAX FUND

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



SPECIAL REVENUE FUND: PARKS & RECREATION

PURPOSE:

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

KEY ACCOMPLISHMENTS:

- Approved strategic plan, creating a guideline for operations, and establishing overall goals
- Community Collaborations Clean-Up: development, planning and facilitation
- Facilitated the Jr. Lifeguard training program, working with Wrangell Public School District
- Weight room equipment update: rogue racks, plate weights dumbbells and barbells
- Increased community volunteerism, bolstering community program options
- Boosted community center programming, activities and regular hours, increasing access
- Improved branding, logo and social media presence, improving visibility
- New director and recreation & aquatics coordinator
- Developed, coordinated and facilitated two MUSIC IN THE PARKS events
- Undergoing: HVAC system replacement
- Surplus system improvements, developed to reduce excess storage, increase usable space and maintain a safe, clutter free environment

LEVEL OF SERVICE AND BUDGET IMPACT:

- Reduced temporary wages in FY 24 will potentially limit programming and activities
- Adding a full-time parks position will ensure park & facility maintenance goals are met
- Grant funding will help offset budget shortfalls, securing future programming

GOALS AND NEW INITIATIVES:

- Hire a full-time parks maintenance employee
- Explore grant funding opportunities for increased recreation & aquatics programming
- Increase community access to recreation programming and activities by expanding volunteer program
- Improve collaborative efforts within the CBW, and amongst community agencies & organizations
- Develop a volunteer program to enhance programming, increase activities and create social connection opportunities for all ages
- Create an in-house surplus system, reducing storage, improving facility access, safety and aesthetics
- Redesign employee training program, increasing efficiency, improving patron & employee safety, boosting staff morale, competency and confidence
- Bolster aquatics programming by collaborating with local swim club

TRENDS AND FUTURE ISSUES:

- High employee turn-over rate increases operating costs and strain on management

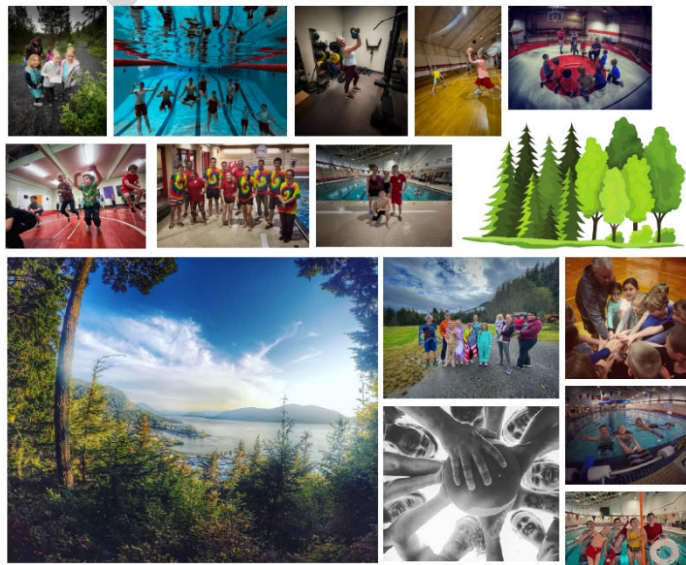
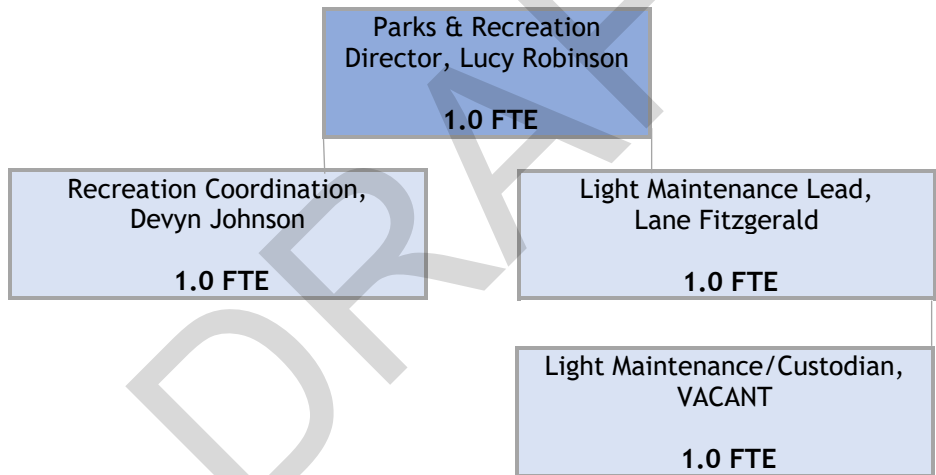


- Increased vandalism and destruction to park structures and equipment place increased pressure on our parks staff, and negatively impacts the budget - reducing opportunities for improvements
- Improved interest in health & wellness
- Increased local engagement and volunteerism

PERFORMANCE METRICS:

- Provide objectives and goals to the P&R advisory board, report accomplishments and goal status
- Reassess strategic plan, which outlines establish objectives and goals
- Seek community feedback by way of survey tools, public forums and general communication
- Address incident trends, consistent issues and concerns throughout the year, evaluating cause and creating solutions

PERSONNEL:

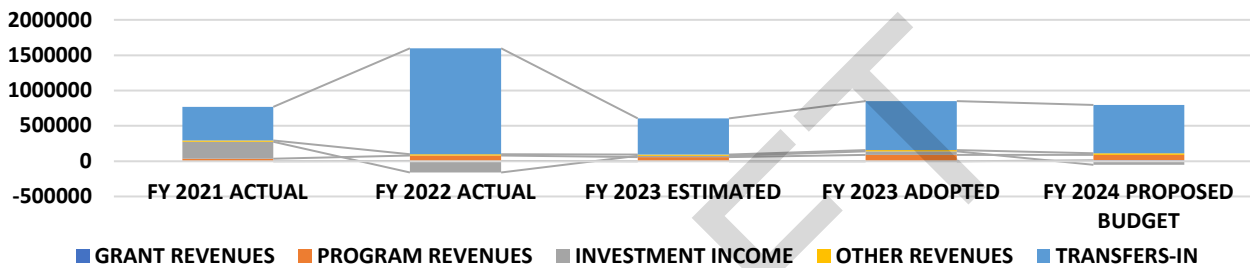


CITY AND BOROUGH OF WRANGELL
2024 ANNUAL BUDGET
Fund 24XXX (Parks & Recreation Consolidated)

SPECIAL REVENUE TYPE
PARKS AND RECREATION
SUMMARY OF REVENUES & EXPENDITURES

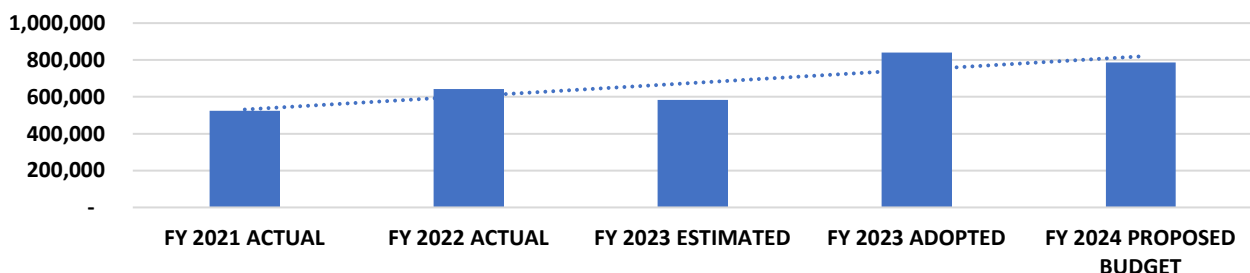
SUMMARY OF REVENUES BY TYPE					
CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
GRANT REVENUES		4,730			14,000
PROGRAM REVENUES	33,167	76,317	57,443	87,100	74,000
INVESTMENT INCOME	242,090	(161,277)	19,316	50,000	(51,510)
OTHER REVENUES	18,363	15,654	15,938	21,054	23,500
TRANSFERS IN	477,177	1,500,402	513,340	692,824	685,219
TOTAL REVENUE & TRANSFERS-IN	\$ 770,797	\$ 1,435,826	\$ 606,037	\$ 850,978	\$ 745,209

PARKS & RECREATION REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE					
CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
GENERAL EXPENDITURES					
PERSONNEL	316,855	359,314	334,055	412,792	369,591
COMMODITIES	13,280	18,124	15,347	44,700	20,500
SERVICES	49,723	33,907	34,822	48,886	42,590
INTERGOVERNMENTAL	16,230	9,076	26,399	26,399	28,737
CAPITAL					
TRANSFERS OUT					
DEPARTMENT SPECIFIC EXPENDITURES					
POOL EXPENDITURES	100,165	158,440	122,252	222,000	226,800
PARKS CENTER EXPENDITURES	17,713	48,037	41,060	51,200	38,500
RECREATION EXPENDITURES	10,797	15,822	9,926	34,000	59,000
TOTAL EXPENDITURES	524,764	642,720	583,860	839,978	785,718

PARKS & RECREATION EXPENDITURES BY FISCAL YEAR



REVENUES & TRANSFERS-IN		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 DRAFT BUDGET
24000 000 4101	State Of AK Share Of PERS	\$ 10,504	\$ 13,227	\$ 10,504	\$ 10,504	\$ 12,000
24000 000 4550	Interest Income	\$ 242,090	\$ (161,277)	\$ 19,316	\$ 50,000	\$ (51,510)
24000 140 4690	Donations & Sponsorships	\$ 7,455	\$ 655	\$ 1,984	\$ 6,800	\$ 6,000
24000 140 4703	Merchandise & Concessions	\$ 332	\$ 1,820	\$ 1,744	\$ 1,000	\$ 1,000
24000 140 4712	Fee Assistance Donations	\$ 300	\$ 385	\$ 1,694	\$ 750	\$ 2,500
24000 140 4716	Community Contractor Revenue	\$ (228)	\$ (433)	\$ 13	\$ 2,000	\$ 2,000
24000 140 4900	Transfer from Other Fund	\$	\$ 10,104	\$	\$	\$
24000 140 4910	Transfer From General Fund	\$ 447,177	\$ 1,490,298	\$ 513,340	\$ 692,824	\$ 685,219
24000 140 4922	Transfer From Sales Tax Fund	\$ 30,000	\$	\$	\$	\$
24010 141 4702	Pool Program Revenues	\$ 28,805	\$ 52,521	\$ 40,996	\$ 53,600	\$ 50,000
24010 141 4705	Pool Reservations	\$ 535	\$ 5,084	\$ 2,711	\$ 5,000	\$ 5,000
24020 142 4705	Parks Reservations	\$ 211	\$ 2,735	\$ 1,245	\$ 1,500	\$ 2,500
24030 143 4702	Recreation Program Revenues	\$ 2,076	\$ 12,210	\$ 10,616	\$ 21,000	\$ 12,000
24030 143 4705	Recreation Reservations	\$ 1,540	\$ 3,768	\$ 1,875	\$ 6,000	\$ 4,500
24000 000 4600	Miscellaneous Revenue	\$	\$ 4,730	\$	\$	\$
24300 000 4590	State Grant Revenue	\$	\$	\$ 1,866	\$	\$
24300 000 4595	Miscellaneous Grants	\$	\$	\$	\$	\$ 14,000
TOTAL REVENUES & TRANSFERS-IN		\$ 770,797	\$ 1,435,826	\$ 607,903	\$ 850,978	\$ 745,209

GENERAL OPERATING EXPENDITURES

24000 140 6001	Salaries & Wages	\$ 138,253	\$ 162,759	\$ 170,501	\$ 172,476	\$ 208,918
24000 140 6002	Temporary Wages	\$ 83,440	\$ 95,664	\$ 78,522	\$ 151,000	\$ 50,000
24000 140 6005	Overtime	\$ 2,715	\$ 1,891	\$ 2,844	\$ 6,000	\$ 6,000
24000 140 6100	Employer Costs	\$ 93,245	\$ 97,521	\$ 82,729	\$ 85,826	\$ 107,173
24000 140 7630	Community Contractor Expenses	\$	\$	\$	\$ 1,400	\$ 1,400
24000 140 7001	Materials & Supplies	\$ 10,421	\$ 15,435	\$ 11,643	\$ 33,000	\$ 15,000
24000 140 7010	Vehicle Maintenance	\$ 2,859	\$ 2,201	\$ 1,704	\$ 9,200	\$ 3,000
24000 140 7050	Concessions & Merchandise for Resale	\$	\$	\$	\$ 500	\$ 500
24000 140 7100	Uniform, Gear & Clothing	\$	\$	\$ 489	\$ 2,000	\$ 2,000
24000 140 7502	Phone & Internet	\$ 7,487	\$ 8,035	\$ 8,670	\$ 11,100	\$ 9,277
24000 140 7503	Information Technology	\$ 4,665	\$ 7,003	\$ 4,154	\$ 6,980	\$ 6,900
24000 140 7505	Travel & Training	\$ 1,674	\$ 2,520	\$ 3,771	\$ 10,750	\$ 4,500
24000 140 7506	Publications & Advertising	\$ 971	\$ 1,026	\$ 59	\$ 2,000	\$ 2,000
24000 140 7507	Memberships & Dues	\$	\$ 239	\$ 505	\$ 935	\$ 1,020
24000 140 7508	Insurance	\$ 35,897	\$ 16,110	\$ 17,721	\$ 17,721	\$ 19,494
24000 140 7509	Bank & Credit Card Fees	\$ 1,423	\$ 3,029	\$ 1,823	\$ 3,000	\$ 3,000
24000 140 7515	Permits, Inspections & Compliance	\$ 1,918	\$ 3,371	\$ 2,302	\$ 3,490	\$ 3,500
24000 140 7519	Professional Services	\$	\$	\$	\$	\$
24000 140 7621	Charges from Public Works	\$	\$	\$	\$	\$
24000 140 7622	Charges from Garage	\$ 5,331	\$ 4,016	\$ 8,244	\$ 8,244	\$ 8,244
24000 140 7629	Charges from Capital Facilities	\$ 10,899	\$ 5,060	\$ 18,156	\$ 18,156	\$ 20,494
TOTAL GENERAL OPERATING EXPENDITURES		\$ 401,197	\$ 426,368	\$ 415,348	\$ 543,778	\$ 472,418

SWIMMING POOL OPERATING EXPENDITURES

24010 141 7002	Facility Repair & Maintenance	\$ 8,610	\$ 10,519	\$ 13,506	\$ 29,000	\$ 17,000
24010 141 7008	Non capital Equipment	\$ 1,638	\$ 7,819	\$ 10,709	\$ 15,000	\$ 1,000
24010 141 7009	Equipment Repair & Maintenance	\$ 240	\$ 5,165	\$ 1,689	\$ 10,000	\$ 5,000
24010 141 7021	Water Treatment Chemicals	\$ 18,245	\$ 15,913	\$ 6,348	\$ 25,000	\$ 27,500
24010 141 7501	Pool Utilities	\$ 71,433	\$ 119,024	\$ 90,000	\$ 133,000	\$ 146,300
24010 141 7900	Pool Capital Expenditures	\$	\$	\$	\$ 10,000	\$ 30,000
TOTAL SWIMMING POOL OPERATING		\$ 100,165	\$ 158,440	\$ 122,252	\$ 222,000	\$ 226,800

PARKS OPERATING EXPENDITURES

24020 142 7002	Facility Maintenance	\$ 3,041	\$ 31,824	\$ 21,358	\$ 25,200	\$ 20,000
24020 142 7008	Non capital Equipment	\$ 1,301	\$ 3,778	\$ 1,573	\$	\$ 2,500
24020 142 7009	Equipment Repair & Maintenance	\$ 70	\$ 958	\$ 3,170	\$ 2,000	\$ 2,000
24020 142 7501	Utilities	\$ 13,302	\$ 11,477	\$ 7,282	\$ 14,000	\$ 14,000
24020 142 7900	Parks Capital Expenditures	\$	\$	\$ 7,678	\$ 10,000	\$
TOTAL PARKS OPERATING EXPENDITURES		\$ 17,713	\$ 48,037	\$ 41,060	\$ 51,200	\$ 38,500

COMMUNITY CENTER OPERATING EXPENDITURES

24030 143 7002	Facility Repair & Maintenance	\$ 2,899	\$ 5,448	\$ 2,074	\$ 19,000	\$ 47,500
24030 143 7008	Non capital Equipment	\$ 38	\$ 1,358	\$ 290	\$ 1,500	\$
24030 143 7009	Equipment Repair & Maintenance	\$	\$	\$	\$ 1,500	\$ 1,500
24030 143 7501	Utilities	\$ 7,861	\$ 9,016	\$ 7,562	\$ 12,000	\$ 10,000
24030 143 7900	Recreation Capital Expenditures	\$	\$	\$	\$	\$
TOTAL COMMUNITY CENTER EXPENDITURES		\$ 10,797	\$ 15,822	\$ 9,926	\$ 34,000	\$ 59,000

TOTAL OPERATING EXPENDITURES	\$	529,873	\$	648,666	\$	588,586	\$	850,978	\$	796,718
TOTAL REVENUES & TRANSFERS IN	\$	770,797	\$	1,435,826	\$	607,903	\$	850,978	\$	745,209
TOTAL EXPENDITURES	\$	529,873	\$	648,666	\$	588,586	\$	850,978	\$	796,718
P&R SURPLUS (DEFICIT)	\$	240,924	\$	787,160	\$	19,317	\$	0	\$	(51,510)

SPECIAL REVENUE FUND: PARKS & RECREATION CIP FUND

Fund #24300

Project Description	GL Account	Account Description	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 DRAFT BUDGET
PROJECT: 24003	24300 000 4910 00 24003	Transfer from General Fund	\$ 10,713	\$ 12,000	\$ -
Pool Lighting Upgrades	24300 000 9999 00 24003	Pool Lighting Replacement Project Expenditures	\$ 10,713	\$ 12,000	\$ -
		Resources available over resources used	\$ -	\$ -	\$ -
PROJECT: 24004	24300 000 4978 00 24004	Transfer from CPV Fund (Cash Match for Grant)	\$ -	\$ 100,000	\$ 113,002
Mt. Dewey Trail Expansion	24300 000 4999 48 24004	FLAP Grant Revenue for Mt. Dewey Extension	\$ 160,581	\$ 994,579	\$ 833,998
	24300 142 9999 48 24004	FLAP Grant Expenditures for Mt. Dewey Extension	\$ 160,581	\$ 1,094,579	\$ 947,000
		Resources available over resources used	\$ -	\$ -	\$ -
PROJECT: 24006	24300 000 4999 50 24006	DCRA LGLR Grant Revenue	\$ -	\$ 175,000	\$ 175,000
Swimming Pool Siding & Birck Column Façade Replacement	24300 000 4910 00 24006	Transfer from General Fund	\$ 22,907	\$ -	\$ 202,093
	24300 141 9999 50 24006	Pool Siding Replacement (DCRA Grant Expenditures)	\$ 22,907	\$ 175,000	\$ 377,093
		Resources available over resources used	\$ -	\$ -	\$ -
PROJECT: 24007	24300 000 4910 00 24007	Transfer from General Fund	\$ 540	\$ 75,000	\$ 80,085
City Park Pavillion Fire Place Repair	24300 142 9999 00 24007	City Park Pavillion Fire Place Repair Expenditures	\$ 540	\$ 75,000	\$ 80,085
		Resources available over resources used	\$ -	\$ -	\$ -
PROJECT: 24008	24300 000 4999 11 24008	CDBG CV Grant Revenue	\$ 411,156	\$ 806,712	\$ 395,556
Pool HVAC Upgrades	24300 000 9999 11 24008	CDBG CV Grant Expenditures (Pool HVAC)	\$ 411,156	\$ 806,712	\$ 395,556
		Resources available over resources used	\$ -	\$ -	\$ -
PROJECT: 24009	24300 000 4910 00 24009	Transfer from General Fund	\$ 30,000	\$ 30,000	\$ -
Pool Leak Repair	24300 000 9999 00 24009	Pool Leak Project Repair Expenditures	\$ 30,000	\$ 30,000	\$ -
		Resources available over resources used	\$ -	\$ -	\$ -
PROJECT: 24010	24300 000 4999 24 24010	DHS & EM 2021 Disaster Grant Revenue	\$ -	\$ -	\$ 120,000
City Park Pavillion Replacement Project	24300 000 9999 24 24010	City Park Pavillion Replacement Project	\$ -	\$ -	\$ 120,000
		Resources available over resources used	\$ -	\$ -	\$ -
SUMMARY		TOTAL TRANSFERS FROM GF FOR CIP	\$ 64,160	\$ 117,000	\$ 282,178
		TOTAL BUDGETED CIP EXPENDITURES	\$ 635,897	\$ 2,193,291	\$ 1,919,734

JUSTIFICATION & EXPLANATION

PARKS & RECREATION FUND

GL ACCT DESCRIPTION

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

			FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
SRS REVENUES & TRANSFERS-IN							
25000 000 4170	Secure Rural Schools	Federal Payment	\$ 796,757	\$ 1,171,313	\$ 807,880	\$ 1,112,747	\$ 750,000
25000 000 4550		Interest Income	\$	\$	\$ 68,233	\$	\$ 90,977
TOTAL REVENUES & TRANSFERS-IN			\$ 796,757	\$ 1,171,313	\$ 876,113	\$ 1,112,747	\$ 840,977
SRS EXPENDITURES & TRANSFERS-OUT							
25000 000 7825	Contribution To Wrangell Public Schools		\$ 1,300,000	\$ 1,303,069	\$ 876,140	\$ 876,140	\$ 900,000
25000 000 8990	Transfer to SRS Capital Project Fund			\$ 40,449	\$ 67,679	\$ 531,640	\$ 668,684
TOTAL EXPENDITURES & TRANSFERS-OUT			\$ 1,300,000	\$ 1,343,517	\$ 943,820	\$ 1,407,780	\$ 1,568,684
TOTAL REVENUES			\$ 796,757	\$ 1,171,313	\$ 876,113	\$ 1,112,747	\$ 840,977
TOTAL EXPENDITURES			\$ (1,300,000)	\$ (1,343,517)	\$ (943,820)	\$ (1,407,780)	\$ (1,568,684)
CHANGE IN NET POSITION			\$ (503,243)	\$ (172,204)	\$ (67,707)	\$ (295,033)	\$ (727,706)
BEGINNING RESERVE BALANCE (7/1/20XX)			\$ 2,936,427	\$ 2,433,184	\$ 2,260,980	\$ 2,193,273	\$ 2,193,273
CHANGE IN NET POSITION			\$ (503,243)	\$ (172,204)	\$ (67,707)	\$ (295,033)	\$ (727,706)
ENDING RESERVE BALANCE (6/30/XXXX)			\$ 2,433,184	\$ 2,260,980	\$ 2,193,273	\$ 1,898,239	\$ 1,465,566

SPECIAL REVENUE FUND: SECURE RURAL SCHOOLS FUND CIP FUND

Fund # 25300

			FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
SRS REVENUES & TRANSFERS-IN							
25300 000 4925 00 00000	Transfer from SRS Fund		\$	\$ 40,449	\$ 67,679	\$ 531,640	\$ 668,684
25300 000 4600 00 00000	Reimbursement from WPSD		\$	\$	\$	\$	\$ 300,500
25300 000 4999 00 25001	CDBG HS Fire Alarm Grant		\$	\$	\$ 35,480	\$ 459,251	\$ 423,771
TOTAL REVENUES & TRANSFERS-IN			\$ -	\$ 40,449	\$ 103,160	\$ 990,891	\$ 1,392,955
SRS EXPENDITURES & TRANSFERS-OUT							
25300 101 9999 00 25001	HS Fire Alarm Project Expenses (#25001)		\$	\$ 40,249	\$ 35,480	\$ 587,001	\$ 738,370
25300 101 9999 00 25002	HS Sidewalk Repairs (#25002)		\$	\$ 200	\$ 59,832	\$ 62,801	\$
25300 000 9999 00 25003	HS Elevator Modernization (#25003)		\$	\$	\$	\$ 173,890	\$ 186,932
25300 101 9999 00 25004	Under Ground Storage Project (#25004)		\$	\$	\$ 7,847	\$ 175,000	\$ 167,153
25300 101 9999 00 25005	School Condition Survey		\$	\$	\$	\$	\$ 300,500
TOTAL EXPENDITURES & TRANSFERS-OUT			\$ -	\$ 40,449	\$ 103,160	\$ 823,692	\$ 1,392,955
CHANGE IN NET POSITION			\$ -	\$ -	\$ -	\$ 167,199	\$ -
BEGINNING RESERVE BALANCE (7/1/20XX)			\$ 31,385	\$ 31,385	\$ 31,385	\$ 31,385	\$ 31,385
CHANGE IN NET POSITION			\$	\$	\$	\$ 167,199	\$
ENDING RESERVE BALANCE (6/30/XXXX)			\$ 31,385	\$ 31,385	\$ 31,385	\$ 198,584	\$ 31,385

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 DRAFT BUDGET	FY 2024 DRAFT BUDGET
WPSD LOCAL CONTRIBUTION REVENUES & TRANSFERS-IN						
26000 000 4922	Transfer from Sales Tax (20%)		\$ 725,458	\$ 750,000	\$ 662,000	\$ 700,000
26000 000 4550	Interest Income		\$	\$ 7,541	\$	\$ 10,054
TOTAL REVENUES & TRANSFERS-IN		\$ -	\$ 725,458	\$ 757,541	\$ 662,000	\$ 710,054
WPSD LOCAL CONTRIBUTION EXPENDITURES & TRANSFERS-OUT						
26000 000 7825	Contribution To Wrangell Public Schools			\$ 741,489	\$ 741,489	\$ 700,000
TOTAL REVENUES & TRANSFERS IN		\$ 725,458	\$ 757,541	\$ 662,000	\$ 710,054	
TOTAL EXPENDITURES & TRANSFERS OUT			\$ 741,489	\$ 741,489	\$ 700,000	
CHANGE IN NET POSITION		\$ 725,458	\$ 16,052	\$ (79,489)	\$ 10,054	
BEGINNING RESERVE BALANCE (7/1/20XX)		\$	\$ 725,458	\$ 662,000	\$ 741,509	
CHANGE IN NET POSITION		\$ 725,458	\$ 16,052	\$ (79,489)	\$ 10,054	
ENDING RESERVE BALANCE (6/30/XXXX)		\$ -	\$ 725,458	\$ 741,509	\$ 582,511	\$ 751,563

JUSTIFICATION & EXPLANATION
 WPSD LOCAL CONTRIBUTION FUND

GL ACCT DESCRIPTION

4922 **TRANSFER FROM SALES TAX** THE ALLOCATION OF 20% OF GROSS SALES TAX PER SECTION 5.08.070 OF THE WRANGELL MUNICIPAL CODE
 7825 **CONTRIBUTION TO WPS** THE AMOUNT THE BOROUGH CONTRIBUTES TO THE WRANGELL PUBLIC SCHOOL DISTRICT FOR OPERATIONS



SPECIAL REVENUE FUND: TRANSIENT TAX

PURPOSE:

To increase a healthy mix of independent travelers, cruise ship passengers, business travelers and destination visitors to Wrangell, while maintaining the small-town quality of life for residents.

KEY ACCOMPLISHMENTS:

- Collaborated with Borough Departments to develop a new bathroom site downtown.
- Completed and approved the Tourism Best Management Practices.
- Partnered with Parks and Recreation to promote stewardship through the Community Collaborations event.
- Began first steps of implementing the Travel Wrangell brand into socials and printed media.
- Collaborated with the Wrangell Sentinel to craft the 2023 Wrangell Travel Guide.

LEVEL OF SERVICE AND BUDGET IMPACT:

An increased funding package has been requested to build Wrangell's digital marketing plan and modernize systems, enabling staff to meet the goals and objectives set by the departments workplan.

GOALS AND NEW INITIATIVES:

- Build an online presence to reflect the Travel Wrangell brand and encourage more foot passengers.
- Increase community and stakeholder engagement to ensure industry growth in a manner that is economically, socially and environmentally sustainable.
- Launch the Tourism Best Management Practices and manage relationships with participants in an intentional and routine manner.
- Increase digital marketing promotions and advertisements through the efforts of the coordinator position.
- Develop an industry strategic plan that can be used as a catalyst for community economic growth.

TRENDS AND FUTURE ISSUES:

Statewide trends are showing that Alaska's tourism industry is stable and on the trajectory of growth following the pandemic. Local trends in travel and tourism are very promising. Sufficient and sustainable services, excursions and amenities are critical to the vitality of the industry.

- Tourism is the second largest employer in the state of Alaska
- Air travel passenger traffic is up from 2021
- Local growth in available beds to support independent travelers
- Wrangell's tourism industry is stable following the pandemic
- State investment in Outdoor Recreation Plans

- Federal investment in the Alaska Marine Highway System
- Local need to enhance hospitality services and excursions to sufficiently serve visitors

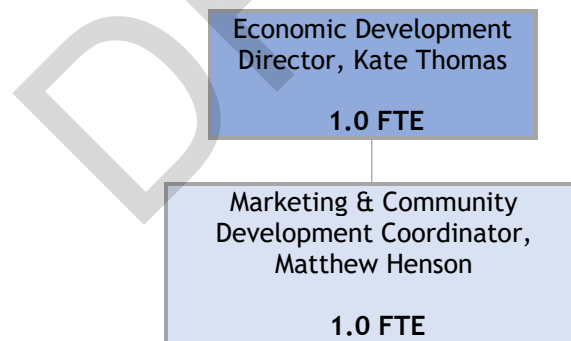
PERFORMANCE METRICS:

- To ensure a successful Tourism Management program, the department will track participation, deploy regular communication with stakeholders and seek end of the season feedback to drive improvements for the following year.
- To ensure growth in non-cruise related travel to Wrangell, the department staff will build its digital media presence and monitor travel data trends drawn from mobile application services and google analytics.
- To ensure a strategic plan is developed specific to the industry, the department will work with regional Destination Marketing Organizations to better understand how other communities are combating the challenges typical of industry growth.



PERSONNEL

- Kate Thomas, Economic Development Director (FTE)
- Matt Henson, Marketing and Community Development Coordinator (FTE)
 - The department’s coordinator position was approved in January 2023. The position was filled in March. Previously there was only one employee in the Economic Development department.
- *Same staff as Economic Development



		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 DRAFT BUDGET	FY 2024 DRAFT BUDGET
TRANSIENT TAX REVENUES						
28000 000 4080	Bed (Transient) Tax	\$ 30,661	\$ 61,261	\$ 62,000	\$ 55,000	\$ 57,500
28000 000 4085	Bed Tax Penalties & Interest	\$	\$	\$	\$ 1,000	\$
28000 000 4550	Interest Income	\$	\$	\$ 8,184	\$	\$ 10,912
28000 000 4606	Ad Revenue	\$ 6,561	\$ 125	\$	\$ 6,000	\$ 6,000
TOTAL TRANSIENT TAX REVENUES		\$ 37,222	\$ 61,386	\$ 70,184	\$ 62,000	\$ 74,412
TRANSIENT TAX EXPENDITURES						
28000 000 7001	Materials & Supplies	\$ 92	\$ 130	\$ 18	\$ 720	\$ 1,500
28000 000 7004	Postage & Shipping	\$ 196	\$ 2,174	\$ 100	\$ 5,200	\$ 7,000
28000 000 7502	Phone/Internet	\$ 753	\$ 696	\$ 528	\$ 1,430	\$ 759
28000 000 7503	Information Technology	\$ 512	\$ 1,311	\$ 1,082	\$ 1,590	\$ 3,350
28000 000 7505	Travel & Training	\$	\$ 9,873	\$ 5,673	\$ 13,585	\$ 24,000
28000 000 7506	Publications & Advertising	\$ 7,093	\$ 8,022	\$ 3,192	\$ 14,000	\$ 42,500
28000 000 7507	Memberships & Dues	\$ 2,050	\$ 1,175	\$ 175	\$ 3,650	\$ 3,900
28000 000 7519	Professional Services Contractual	\$	\$	\$ 3,000	\$ 3,000	\$ 13,000
28000 000 7576	Promotional	\$ 18,073	\$ 9,144	\$ 6,780	\$ 20,150	\$ 26,450
28000 000 8921	Transfer to Nolan Center	\$	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
TOTAL TRANSIENT TAX EXPENDITURES		\$ 28,769	\$ 44,525	\$ 32,548	\$ 75,325	\$ 134,459
TOTAL REVENUES		\$ 37,222	\$ 61,386	\$ 70,184	\$ 62,000	\$ 74,412
TOTAL EXPENDITURES		\$ (28,769)	\$ (44,525)	\$ (32,548)	\$ (75,325)	\$ (134,459)
CHANGE IN NET POSITION		\$ 8,452	\$ 16,861	\$ 37,636	\$ (13,325)	\$ (60,047)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 130,313	\$ 138,765	\$ 155,627	\$ 167,798	\$ 193,262
CHANGE IN NET POSITION		\$ 8,452	\$ 16,861	\$ 37,636	\$ (13,325)	\$ (60,047)
ENDING RESERVE BALANCE (6/30/20XX)		\$ 138,765	\$ 155,627	\$ 193,262	\$ 154,473	\$ 133,215

JUSTIFICATION & EXPLANATION
 TRANSIENT TAX

ACCT NO.	ACCOUNT DESCRIPTION
4080	BED (TRANSIENT) TAX REVENUE FROM TRANSIENT TAX REMITTANCE
4085	BED TAX PENALTIES & INTEREST REVENUE FROM DELINQUENT TRANSIENT TAX REMITTANCE FEES
4606	AD REVENUE ALL REVENUE RECEIVED FROM TRAVEL/TOURIST ADVERTISEMENTS
7001	MATERIALS & SUPPLIES COSTS FOR OFFICE SUPPLIES, SUCH AS PRINTER INK & MISC. PAPER, CARDS, & FOLDERS
7004	POSTAGE & SHIPPING COST OF POSTAGE FOR TRAVEL PLANNERS AND SHIPMENT OF BOAT SHOW MATERIALS TO SEATTLE
7502	PHONE/INTERNET - ANNUAL ALLOTMENT FOR VISITOR CENTER PHONE, 1 800 LINE, AND TBMP MESSAGE MACHINE
7503	INFORMATION TECHNOLOGY - COSTS INCLUDE CANVA, HOOTSUITE, DROPBOX, AND WEBSITE DOMAIN REGISTRATIONS
7505	TRAVEL & TRAINING - ALLOTMENT FOR SEATTLE BOAT SHOW, ALASKA MEDIA ROADSHOW, DMA WEST TECH SUMMIT, ATIA ANNUAL CONFERENCE
7506	PUBLICATIONS & ADVERTISING ALLOTMENT FOR VARIOUS ADVERTISING OUTLETS, SUCH AS ATIA TRAVEL PLANNER, TRAVEL GUIDE BREATH OF BEAR, ALASKA MAGAZINE, FACEBOOK, INSTAGRAM, & MORE
7507	MEMBERSHIP & DUES INCLUDES MEMBERSHIP & SUBSCRIPTION COSTS FOR SATC, JCVB, ATIA, DMA WEST, ANCHORAGE, & KTN
7519	PROFESSIONAL SERVICES CONTRACTUAL COST OF AD DESIGN SERVICES
7576	PROMOTIONAL ALL EXPENSES INCURRED RELATED TO THE PROMOTION OF ACTIVITES AND EVENTS ASSOCIATED WITH TOURISM AND VISITING WRANGELL
8921	TRANSFER TO NOLAN CENTER ANNUAL ALLOTMENT TRANSFERRED TO NOLAN CENTER FUND



SPECIAL REVENUE FUND: COMMERCIAL PASSENGER VESSEL (CPV) FUND

PURPOSE:

Commercial Passenger Vessel (CPV) Excise Tax funds are received annually from the State of Alaska's Department of Revenue. The CPV excise tax was formally adopted by the state in December of 2006. The tax is imposed on passengers traveling on commercial passenger vessels providing overnight accommodations that anchor or moor on the state's marine waters with the intent to allow passengers to embark or disembark. The tax is only imposed on voyages in excess of 72 hours in State of Alaska waters. The current rate of CPV excise tax is \$34.50 for each passenger and the total tax is distributed to municipalities based the Department of Revenue's formula for allocation.



KEY ACCOMPLISHMENTS:

- Engaged Cruise agencies in the Tourism Best Management Practices program.
- Developed additional downtown amenities to support the visitor industry.
- Coordinated pre and post season meetings with Charter operators.

LEVEL OF SERVICE AND BUDGET IMPACT:

Budgeted resources are adequate to meet the current level of service. Capital funds from the CPV account have been earmarked to address maintenance needs of Petroglyph Beach viewing platform. The cultural site is a popular attraction for visitors and critical to operator operations and excursions.

GOALS AND NEW INITIATIVES:

- Support local business expansion to meet the demands of increased cruise ship port calls.
- Ensure all visiting cruise agencies are participants of the Wrangell Tourism Best Management Practices.
- Increase community and stakeholder engagement to ensure industry growth in a manner that is economically, socially and environmentally sustainable.

TRENDS AND FUTURE ISSUES:

- Increase in mid to large ship port calls.
- Cruise passengers are predicted to account for 90% of Wrangell's overall visitor population.
- Need to enhance local hospitality services and excursions to sufficiently serve visitors.



PERFORMANCE METRICS:

- To ensure a successful Tourism Management program, department staff will track participation, deploy regular communication with stakeholders and seek end of the season feedback to drive improvements for the following year.
- To ensure sustainable growth in the cruise sector of the travel industry, staff will develop long range strategic plans to support Wrangell’s authenticity and visitor thresholds.

PERSONNEL:

- Kate Thomas, Economic Development Director (FTE)
- Matt Henson, Marketing and Community Development Coordinator (FTE)
 - The department’s coordinator position was approved in January 2023. The position was filled in March. Previously there was only one employee in the Economic Development department.
- *Same staff as Economic Development

Economic Development
Director, Kate Thomas
1.0 FTE

Marketing & Community
Development Coordinator,
Matthew Henson
1.0 FTE

CPV FUND REVENUES		FY 2021	FY 2022	FY 2023	FY 2023 ADOPTED	FY 2024 DRAFT
		ACTUAL	ACTUAL	ESTIMATED	BUDGET	BUDGET
28010 000 4180	CPV Excise Share Revenue	\$ 58,660	\$ 58,660	\$ 36,695	\$ 50,000	\$ 50,000
28010 000 4550	Interest Income	\$	\$	\$ 14,354	\$	\$ 19,139
TOTAL REVENUES		\$ 58,660	\$ 58,660	\$ 51,049	\$ 50,000	\$ 69,139

CPV FUND EXPENDITURES		FY 2021	FY 2022	FY 2023	FY 2023 ADOPTED	FY 2024 DRAFT
		ACTUAL	ACTUAL	ESTIMATED	BUDGET	BUDGET
28010 000 7001	Materials & Supplies	\$ 4,421	\$ 1,238	\$	\$ 3,500	\$ 4,500
28010 000 7519	Professional/Contractual Services	\$	\$	\$	\$	\$
28010 000 7900	Capital Expenditures	\$ 1,046	\$	\$ 20,756	\$ 100,000	\$ 50,000
28010 000 8990	Transfer to Parks and Recreation CIP Fund	\$	\$	\$	\$ 100,000	\$ 113,002
TOTAL EXPENDITURES		\$ 5,467	\$ 1,238	\$ 20,756	\$ 203,500	\$ 167,502

TOTAL CHANGE IN NET POSITION	\$ 53,193	\$ 57,422	\$ 30,294	\$ (53,500)	\$ (98,363)
-------------------------------------	------------------	------------------	------------------	--------------------	--------------------

BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 200,307	\$ 253,500	\$ 310,922	\$ 310,922	\$ 341,216
CHANGE IN NET POSITION	\$ 53,193	\$ 57,422	\$ 30,294	\$ (53,500)	\$ (98,363)
ENDING RESERVE BALANCE (6/30/20XX)	\$ 253,500	\$ 310,922	\$ 341,216	\$ 258,660	\$ 242,853

JUSTIFICATION & EXPLANATION
 COMMERCIAL PASSENGER VESSEL FUND

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

CITY AND BOROUGH OF WRANGELL
 2024 ANNUAL BUDGET
 Fund 28020

SPECIAL REVENUE FUNDS
 MARIAN GLENZ FUND
 SUMMARY OF REVENUES & EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
MARIAN GLENZ FUND REVENUES					
28020 000 4690 Marian Glenz Donation	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
MARIAN GLENZ FUND EXPENDITURES					
28020 000 7590 Grant Expenditures	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
CHANGE IN NET POSITION	\$ -	\$ -	\$ (10,000)	\$ (10,000)	\$ (10,000)
BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 31,832	\$ 31,832	\$ 31,832	\$ 31,832	\$ 21,832
CHANGE IN NET POSITION	\$ -	\$ -	\$ (10,000)	\$ (10,000)	\$ (10,000)
ENDING RESERVE BALANCE (6/30/XXXX)	\$ 31,832	\$ 31,832	\$ 21,832	\$ 21,832	\$ 11,832

CITY AND BOROUGH OF WRANGELL
 2024 ANNUAL BUDGET
 Fund 28030

SPECIAL REVENUE FUNDS
 BIRDFEST FUND
 SUMMARY OF REVENUES & EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
BIRDFEST FUND REVENUES					
28030 000 4592 Birdfest Revenue	\$ 9,565	\$ 6,127	\$ 2,591	\$ 8,000	\$ 8,000
TOTAL REVENUES	\$ 9,565	\$ 6,127	\$ 2,591	\$ 8,000	\$ 8,000
BIRDFEST FUND EXPENDITURES					
28030 000 7590 Grant Expenditures	\$ 3,273	\$ 6,127	\$ 2,591	\$ 8,000	\$ 8,000
TOTAL EXPENDITURES	\$ 3,273	\$ 6,127	\$ 2,591	\$ 8,000	\$ 8,000
CHANGE IN NET POSITION	\$ 6,292	\$ -	\$ -	\$ -	\$ -
BEGINNING RESERVE BALANCE (7/1/20XX)	\$ (4,315)	\$ 1,977	\$ 1,977	\$ 1,977	\$ 1,977
CHANGE IN NET POSITION	\$ 6,292	\$ -	\$ -	\$ -	\$ -
ENDING RESERVE BALANCE (6/30/XXXX)	\$ 1,977	\$ 1,977	\$ 1,977	\$ 1,977	\$ 1,977

BOROUGH ORGANIZATION FUND REVENUES & TRANSFERS-IN		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
11110 000 4550	Interest Income	\$	\$	\$		
11110 000 4650	Land & Lot Sales	\$	\$	\$	\$	\$ 100,000
11110 000 4910	Transfer from General Fund	\$	\$	\$	\$	\$
TOTAL REVENUES		\$ -	\$ -	\$ -	\$ -	\$ 100,000

BOROUGH ORGANIZATION FUND EXPENSES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
11110 000 7511	Surveying/Timber Cruise Expense	\$	\$	\$	\$ 150,000	\$ 312,497
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ 150,000	\$ 312,497

TOTAL CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ (150,000)	\$ (212,497)
-------------------------------------	-------------	-------------	-------------	---------------------	---------------------

BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 312,497	\$ 312,497	\$ 312,497	\$ 312,497	\$ 312,497
CHANGE IN NET POSITION	\$	\$	\$	\$ (150,000)	\$ (212,497)
ENDING RESERVE BALANCE (6/30/20XX)	\$ 312,497	\$ 312,497	\$ 312,497	\$ 162,497	\$ 100,000

JUSTIFICATION & EXPLANATION
 BOROUGH ORGANIZATION FUND

GL ACCT DESCRIPTION

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

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
HOSPITAL LEGACY FUND REVENUES						
11125 000 4095	Hospital Revenue	\$ 52,313	\$ 51,339	\$	\$	\$
11125 000 4910	Transfer from General Fund	\$	\$	\$	\$	\$
11125 000 4380	Surplus & Material Sales	\$	\$ 2,292	\$	\$	\$
TOTAL REVENUES		\$ 52,313	\$ 53,631	\$ -	\$ -	\$ -
HOSPITAL LEGACY FUND EXPENDITURES						
11125 000 7002	Facilities Repair and Maintenance	\$ 2,321	\$ 8,216	\$ 4,755	\$	\$ 2,500
11125 000 7017	Heating Fuel	\$ 7,204	\$ 33,504	\$ 39,118	\$ 35,000	\$ 37,500
11125 000 7501	Utilities	\$ 3,090	\$ 21,820	\$ 15,970	\$	\$ 20,211
11125 000 7508	Insurance	\$	\$ 28,901	\$ 3,184	\$ 3,184	\$ 3,502
11125 000 7519	Professional Services Contractual	\$ 1,104	\$ 20,851	\$ 634	\$ 15,000	\$ 41,531
11125 000 7621	Charges from Garage	\$	\$	\$	\$	\$
11125 000 7629	Charges from Capital Facilities	\$ 4,168	\$ 22,277	\$ 16,368	\$ 24,964	\$ 17,058
11125 000 7920	Miscellaneous Expense	\$ 352	\$	\$	\$	\$
TOTAL EXPENDITURES		\$ 18,239	\$ 135,569	\$ 80,030	\$ 78,148	\$ 122,302
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 318,344	\$ 284,270	\$ 202,332	\$ 202,332	\$ 122,302
CHANGE IN NET POSITION		\$ 34,074	\$ (81,938)	\$ (80,030)	\$ (78,148)	\$ (122,302)
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 284,270	\$ 202,332	\$ 122,302	\$ 124,184	\$ (0)

JUSTIFICATION & EXPLANATION
 HOSPITAL LEGACY FUND

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

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
911 SURCHARGE FUND REVENUES & TRANSFERS-IN						
11130 000 4350	911 Surcharge Revenue	\$ -	\$ 48,742	\$ 45,000	\$ 45,000	\$ 45,000
	TOTAL REVENUES	\$ -	\$ 48,742	\$ 45,000	\$ 45,000	\$ 45,000
911 SURCHARGE FUND EXPENDITURES						
11130 000 7503	Information Technology	\$ -	\$ 23,784	\$ -	\$ 24,000	\$ -
11130 000 7519	Professional Services Contr.	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ -	\$ 23,784	\$ -	\$ 24,000	\$ -
	TOTAL CHANGE IN NET POSITION	\$ -	\$ 24,958	\$ 45,000	\$ 21,000	\$ 45,000
	BEGINNING RESERVE BALANCE (7/1/20XX)	\$ -	\$ -	\$ 24,958	\$ 24,958	\$ 69,958
	CHANGE IN NET POSITION	\$ -	\$ 24,958	\$ 45,000	\$ 21,000	\$ 45,000
	ENDING RESERVE BALANCE (6/30/20XX)	\$ -	\$ 24,958	\$ 69,958	\$ 45,958	\$ 114,958

JUSTIFICATION & EXPLANATION
 911 SURCHARGE REVENUE

GL ACCT DESCRIPTION

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

ERF REVENUES & TRANSFERS-IN		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
53000 000 4910	Transfer from General Fund	\$	\$	\$ 1,159,043	\$	\$
TOTAL REVENUES		\$ -	\$ -	\$ 1,159,043	\$ -	\$ -
ERF FUND EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
53000 000 7519	Professional Services Contractual	\$	\$	\$	\$	\$
53000 000 7550	Property Assessment Services	\$	\$ 23,310	\$	\$	\$
53000 000 7950	Property Acquisition Expense	\$	\$ 2,464,178	\$	\$	\$
TOTAL EXPENDITURES		\$ -	\$ 2,464,178	\$ -	\$ -	\$ -
TOTAL CHANGE IN NET POSITION		\$ -	\$ (2,464,178)	\$ 1,159,043	\$ -	\$ -
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 1,353,445	\$ 1,353,445	\$ (1,110,733)	\$ 48,310	\$ 48,310
CHANGE IN NET POSITION		\$	\$ (2,464,178)	\$ 1,159,043	\$	\$
ENDING RESERVE BALANCE (6/30/20XX)		\$ 1,353,445	\$ (1,110,733)	\$ 48,310	\$ 48,310	\$ 48,310

JUSTIFICATION & EXPLANATION
 ECONOMIC RECOVERY FUND

ACCT NO. ACCOUNT DESCRIPTION

4910 **TRANSFER FROM GENERAL FUND** RESOURCES ALLOCATED FROM THE GENERAL FUND TO THE ECONOMIC RECOVERY FUND FOR THE PURCHASE OF THE 6 MILE OLD MILL PROPERTY
 7519 **PROFESSIONAL SERVICES CONTRACTUAL** CONTRACTUAL SERVICE EXPENSES RELATED TO MILL PROPERTY DEVELOPMENT
 7950 **PROPERTY ACQUISITION EXPENSE** THE COST OF ACQUIRING THE OLD MILL SITE PROPERTY



CONSTRUCTION FUNDS SUMMARY

OVERVIEW:

The City and Borough of Wrangell has a specific methodology for tracking and accounting for capital projects. All governmental and enterprise funds maintain their own sub-CIP fund that is consolidated at fiscal year-end. This helps identify the true activity taking place in each fund.

Aside from this structure, there are two standalone construction funds that serve a specific purpose - the Residential Construction Fund and the Industrial Construction Fund.



PURPOSE:

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

MAJOR PROJECTS IN FY 2024:

- Alder Top (former Institute Property) Phase I Project - RCF
- 5th & 6th Avenue Road Construction - ICF
- 6-Mile Mill Site Phase I ESA - ICF
- Wilcox Environmental Assessment - ICF

CITY AND BOROUGH OF WRANGELL
2024 ANNUAL BUDGET
Fund 50000

CONSTRUCTION FUNDS
RESIDENTIAL CONSTRUCTION FUND
SUMMARY OF REVENUES & EXPENDITURES

RESIDENTIAL CONSTRUCTION FUND REVENUES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
50000 000 4550	Interest Income	\$		\$ 13,196	\$ 1,500	\$ 17,595
50000 000 4650	Land & lot sales	\$ 32,632	\$ 196,406	\$ 315,078	\$	\$
50000 000 4900	Transfer from Other Fund	\$	\$	\$	\$	\$ 2,206,123
TOTAL REVENUES		\$ 32,632	\$ 196,406	\$ 328,274	\$ 1,500	\$ 2,223,718

RESIDENTIAL CONSTRUCTION FUND EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
50000 000 7506	Publications & Advertising	\$	\$ 297	\$	\$	\$
50000 000 7519	Professional Services Contractual	\$ 122,541	\$ 56,311	\$ 1,991	\$ 50,000	\$ 50,000
50000 000 9999 00 50001	Alder Top Phase I Project Expenses	\$	\$	\$ 195,207	\$	\$ 2,206,123
TOTAL EXPENDITURES		\$ 122,541	\$ 56,608	\$ 197,198	\$ 50,000	\$ 2,256,123

CHANGE IN NET POSITION \$ (89,909) \$ 139,797 \$ 131,076 \$ (48,500) \$ (32,405)

BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 137,554	\$ 47,645	\$ 187,442	\$ 187,442	\$ 318,518
CHANGE IN NET POSITION	\$ (89,909)	\$ 139,797	\$ 131,076	\$ (48,500)	\$ (32,405)
ENDING RESERVE BALANCE (6/30/XXXX)	\$ 47,645	\$ 187,442	\$ 318,518	\$ 172,421	\$ 286,113

CITY AND BOROUGH OF WRANGELL
2024 ANNUAL BUDGET
Fund 52000

CONSTRUCTION FUNDS
INDUSTRIAL CONSTRUCTION FUND
SUMMARY OF REVENUES & EXPENDITURES

INDUSTRIAL CONSTRUCTION FUND REVENUES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
52000 000 4550	Interest Income	\$ 2,515	\$ 2,466	\$ 1,947	\$ 4,500	\$ 4,250
52000 000 4650	Land & lot sales	\$	\$ 271,000	\$ 271,000	\$ 8,000	\$
52000 000 4651	Recovered Foreclosure Costs	\$ 1,380	\$ 3,828	\$ 3,367	\$	\$
TOTAL REVENUES		\$ 3,895	\$ 277,294	\$ 276,314	\$ 12,500	\$ 4,250

INDUSTRIAL CONSTRUCTION FUND EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
52000 000 7501	Utilities	\$ 485	\$ 43	\$ 4,160	\$	\$
52000 000 7506	Publications	\$	\$ 403	\$	\$	\$
52000 000 7515	Permits, Inspections & Compliance	\$ 4,303	\$ 37,041	\$	\$	\$ 15,000
52000 000 7519	Professional Services Contractual	\$ 15,385	\$ 113,139	\$ 20,452	\$ 15,000	\$ 50,000
52000 000 7900	Capital Expenditures	\$	\$	\$	\$	\$
52000 000 9999 00 52001	5th and 6th Ave Construction	\$	\$	\$	\$	\$ 236,500
52000 000 9999 00 52002	6 Mile Mill Site Phase I ESA	\$	\$	\$	\$	\$ 5,037
52000 000 9999 00 52003	Wilcox Environmental Assessment	\$	\$	\$	\$	\$ 21,655
TOTAL EXPENDITURES		\$ 20,173	\$ 150,626	\$ 24,611	\$ 15,000	\$ 328,192

BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 351,957	\$ 335,680	\$ 462,348	\$ 462,348	\$ 714,051
CHANGE IN NET POSITION	\$ (16,278)	\$ 126,668	\$ 251,703	\$ (2,500)	\$ (323,942)
ENDING RESERVE BALANCE (6/30/XXXX)	\$ 335,679	\$ 462,348	\$ 714,051	\$ 459,848	\$ 390,109



DEBT SERVICE FUND SUMMARY

OVERVIEW:

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

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

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

OUTSTANDING GOVERNMENTAL DEBT:

2023 SERIES I GENERAL OBLIGATION BONDS - \$3,500,000 - The City and Borough of Wrangell issued general obligation bond debt in the amount of \$3,500,000 in February 2023. Proceeds from the bond will be leveraged as matching dollars for the successful Department of Education and Early Child Development (DEED) CIP major maintenance grant. The combined funds will be used to replace the external shell of the High School and Middle School while also addressing structural components. If the pursuit of the DEED CIP major maintenance grant fails, the Borough will reduce the scope of work commensurate to \$3,500,000.

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
DEBT SERVICE FUND REVENUES & TRANSFERS-IN						
16000 000 4593	GO Bond Revenue	\$	\$	\$ 3,500,000	\$	\$
16000 000 4591 14 00000	State School Bond Reimbursement	\$	\$ 291,566	\$	\$	\$
16000 000 4910	Transfer from General Fund	\$	\$	\$	\$	\$
16000 000 4922	Transfer from Sales Tax Fund	\$ 266,875	\$	\$	\$	\$
16000 000 5550	Interest Income (AMLIP)	\$	\$	\$ 46,667	\$	\$ 140,000
TOTAL REVENUES		\$ 266,875	\$ 291,566	\$ 3,546,667	\$ -	\$ 140,000

DEBT SERVICE FUND EXPENDITURES						
16000 000 7800	2011 School Bond Principal	\$ 235,000	\$	\$	\$	\$
16000 000 7801	2011 School Bond Interest	\$ 5,875	\$	\$	\$	\$
16000 000 7800	2015 School Bond Principal	\$ 25,000	\$	\$	\$	\$
16000 000 7801	2015 School Bond Interest	\$ 1,000	\$	\$	\$	\$
16000 000 7800	2023 General Obligation Bond Principal	\$	\$	\$	\$	\$ 95,000
16000 000 7801	2023 General Obligation Bond Interest	\$	\$	\$ 45,639	\$	\$ 152,625
TOTAL EXPENDITURES		\$ 266,875	\$ -	\$ 45,639	\$ -	\$ 247,625

BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 7,556	\$ 7,556	\$ 299,122	\$ 299,122	\$ 3,800,150
CHANGE IN NET POSITION	\$	\$ 291,566	\$ 3,501,028	\$	\$ (107,625)
ENDING RESERVE BALANCE (6/30/XXXX)	\$ 7,556	\$ 299,122	\$ 3,800,150	\$ 299,122	\$ 3,692,525

JUSTIFICATION & EXPLANATION
 DEBT SERVICE FUND

GL ACCT DESCRIPTION

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



ENTERPRISE FUNDS

PURPOSE STATEMENT:

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

The City and Borough of Wrangell has four major enterprise funds and one non-major enterprise fund:

- 70000 - Wrangell Municipal Light & Power Fund**
- 72000 - Water Fund**
- 74000 - Port & Harbors Fund**
- 76000 - Sewer/Wastewater Fund**
- 78000 - Sanitation Fund**

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



ENTERPRISE FUNDS: WRANGELL MUNICIPAL LIGHT & POWER

PURPOSE:

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

KEY ACCOMPLISHMENTS:

- Unit #5 Center Section Rebuild - Complete
- Unit #5 Controls System Upgrade - Complete
- EMD Generator Baseline Inspection(s) - Complete
- Purchase 3 each, 3-Megawatt Transformers
- AMI Metering Bids

LEVEL OF SERVICE AND BUDGET IMPACT:

- WML&P has been able to maintain a high level of Service to the Community of Wrangell; however, inflation and supply-chain issues have had a detrimental impact on the FY23 Budget. This has affected several budget line items, particularly our Generation - Equipment Repair line item.
- Stand-by Time

GOALS AND NEW INITIATIVES:

- Implementation of a new AMI Metering System
- Expansion of Capacity: Move from an 8-Megawatt System to a 12-Megawatt System
- Disposition of one or more of WML&P's spare generator(s)

TRENDS AND FUTURE ISSUES:

- Advent of a new Metering System
- Advent of a new accounting software - Cassel
- Inventory Challenges

PERFORMANCE METRICS:

- AMI - Establish a timeline for implementation once contract is awarded.
- Expansion of Capacity - Establish a timeline for installation of new Transformers once Transformer delivery dates are published.
- Select one generator over the other one by July 1. Work to dispose of the unit not selected by August 1



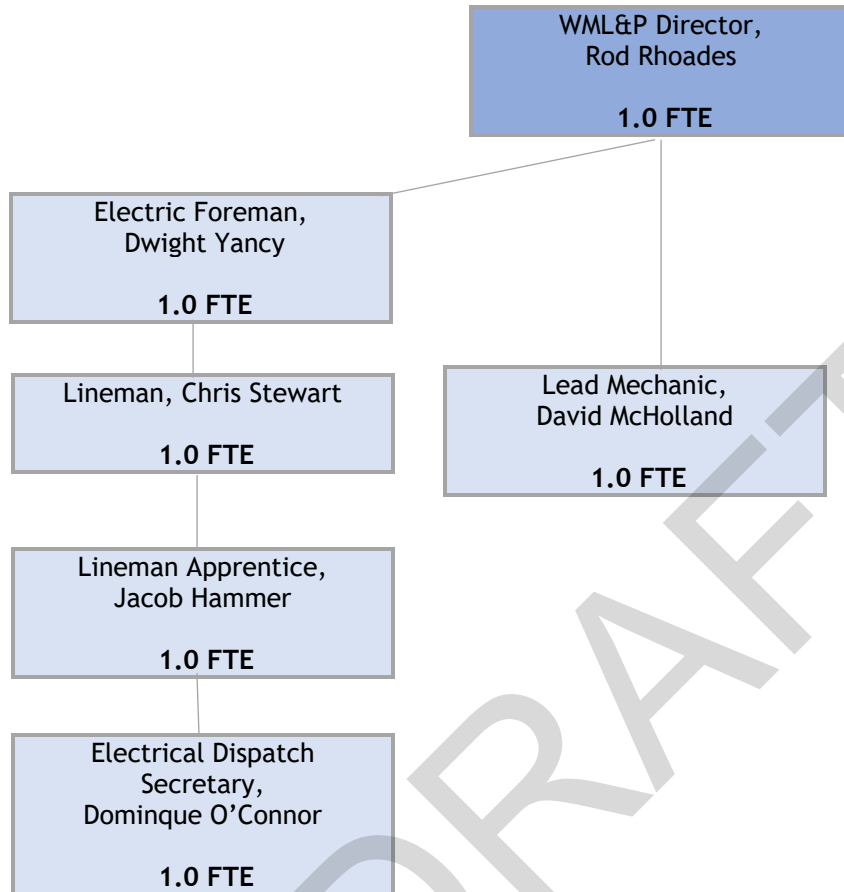


PERSONNEL

FY 2021: 6 FTE

FY 2022: 6 FTE

FY 2023: 6 FTE

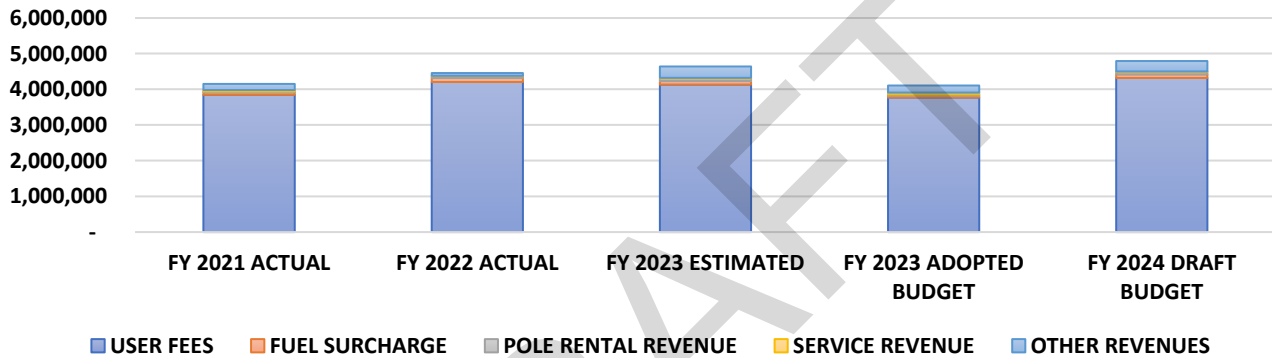


SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
USER FEES	3,845,682	4,205,443	4,133,663	3,770,000	4,319,678
FUEL SURCHARGE	67,860	110,378	99,203	45,000	100,000
POLE RENTAL REVENUE	26,620	57,660	70,230	46,000	70,230
SERVICE REVENUE	42,475	6,275	18,750	51,000	10,000
OTHER REVENUES	168,843	77,471	320,314	195,321	291,500
TOTAL REVENUE & TRANSFERS-IN	\$ 4,151,480	\$ 4,457,227	\$ 4,642,160	\$ 4,107,321	\$ 4,791,408

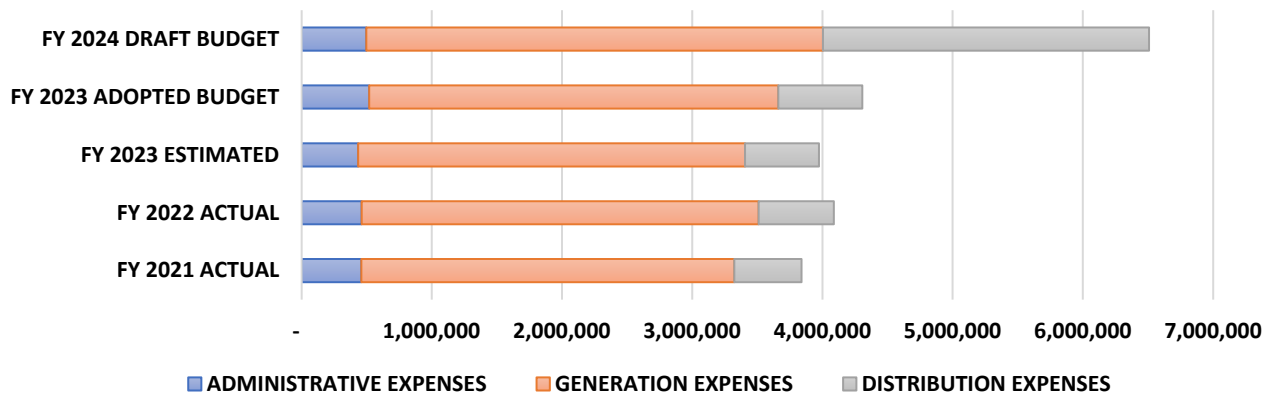
WML&P REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
ADMINISTRATIVE EXPENSES	458,975	461,428	434,692	518,829	497,313
GENERATION EXPENSES	2,864,410	3,048,804	2,970,336	3,141,720	3,505,949
DISTRIBUTION EXPENSES	515,594	576,509	567,461	645,642	2,504,458
TRANSFERS OUT					90,000
TOTAL EXPENDITURES	3,838,978	4,086,740	3,972,490	4,306,191	6,507,720

WML&P EXPENDITURES BY FISCAL YEAR



ELECTRIC FUND REVENUES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
70000 200 4101	PERS On behalf Revenue	\$ 37,023	\$ 40,485	\$ 41,113	\$ 41,113	\$ 35,000
70000 200 5010	Residential Kwh Sales	\$ 1,768,535	\$ 1,857,450	\$ 1,824,458	\$ 1,620,000	\$ 1,906,558
70000 200 5011	Small Commercial Kwh Sales	\$ 1,358,040	\$ 1,425,147	\$ 1,414,452	\$ 1,300,000	\$ 1,478,102
70000 200 5012	Large Commercial Kwh Sales	\$ 719,107	\$ 922,846	\$ 894,753	\$ 850,000	\$ 935,017
70000 200 5015	Fuel Surcharge	\$ 67,860	\$ 110,378	\$ 99,203	\$ 45,000	\$ 100,000
70000 200 5018	Labor Charges	\$ 20,632	\$ 975	\$ 5,350	\$ 5,000	\$ 5,000
70000 200 5020	Electric fees & permits	\$ 1,405	\$ 7,505	\$ 4,769	\$ 4,000	\$ 5,000
70000 200 5021	Write offs from Collections	\$ 51	\$	\$	\$ 1,500	\$ 2,000
70000 200 5022	Service Charges	\$ 21,843	\$ 5,300	\$ 13,400	\$ 46,000	\$ 5,000
70000 200 5029	Write off's Collected at City Hall	\$ 3,825	\$ 2,156	\$ 1,956	\$	\$ 1,000
70000 200 5030	Equipment Rental	\$ 3,025	\$ 200	\$	\$ 7,600	\$ 1,000
70000 200 5031	Pole Rental	\$ 26,620	\$ 57,660	\$ 70,230	\$ 46,000	\$ 70,230
70000 200 5032	Late Fees	\$ 13,193	\$ 19,038	\$ 15,393	\$ 10,000	\$ 12,500
70000 200 5033	Investment income	\$	\$	\$ 166,906	\$ 3,000	\$ 150,000
70000 200 5034	Material Sales	\$ 22,076	\$ 8,087	\$ 8,096	\$ 54,000	\$ 7,000
70000 200 5035	SEAPA Rebate	\$	\$	\$	\$	\$
70000 200 5036	PERS Termination Liability	\$ 88,245	\$	\$ 82,081	\$ 74,108	\$ 78,000
TOTAL WML&P REVENUES		\$ 4,151,480	\$ 4,457,227	\$ 4,642,160	\$ 4,107,321	\$ 4,791,408

ELECTRIC FUND ADMINISTRATIVE EXPENSES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
70000 201 6001	Salaries & Wages	\$ 116,991	\$ 135,430	\$ 144,548	\$ 148,433	\$ 153,858
70000 201 6002	Temporary Wages	\$ 310	\$	\$	\$	\$
70000 201 6005	Overtime	\$	\$ 420	\$ 45	\$ 533	\$ 143
70000 201 62XX	Employer Costs	\$ 130,906	\$ 120,962	\$ 80,705	\$ 110,320	\$ 97,550
70000 201 7001	Materials & Supplies	\$ 3,912	\$ 4,310	\$ 8,454	\$ 3,685	\$ 7,500
70000 201 7002	Facility Repair & Maintenance	\$	\$ 990	\$ 6	\$ 3,500	\$ 2,500
70000 201 7008	Non Capital Equipment	\$	\$	\$	\$ 4,700	\$ 250
70000 201 7010	Vehicle Maintenance	\$	\$	\$ 260	\$ 6,000	\$
70000 201 7100	Uniform, gear & clothing allowance	\$ 400	\$ 880	\$	\$ 400	\$ 500
70000 201 7501	Utilities	\$	\$	\$ 25,000	\$ 37,500	\$ 30,000
70000 201 7502	Phone/Internet	\$ 7,052	\$ 6,725	\$ 7,083	\$ 5,130	\$ 6,535
70000 201 7503	Information Technology	\$ 655	\$ 4,705	\$ 987	\$ 5,210	\$ 700
70000 202 7004	Postage & Shipping	\$	\$ 450	\$	\$	\$ 1,500
70000 201 7505	Travel & Training	\$	\$ 336	\$	\$	\$ 2,000
70000 201 7506	Publications & Advertising	\$ 236	\$ 368	\$	\$ 800	\$ 1,500
70000 201 7507	Dues & Subscriptions	\$	\$	\$	\$ 550	\$ 550
70000 201 7508	Insurance	\$ 56,633	\$ 43,485	\$ 7,771	\$ 24,000	\$ 52,617
70000 201 7509	Bank & Credit Card Fees	\$ 4,164	\$	\$	\$ 1,500	\$ 1,500
70000 201 7510	Engineering	\$ 1,190	\$ 2,142	\$	\$ 3,000	\$ 10,000
70000 201 7515	Health & Safety Compliance	\$ 720	\$ 425	\$ 206	\$ 500	\$ 1,000
70000 201 7603	Charges from Finance	\$ 51,822	\$ 36,342	\$ 80,260	\$ 80,260	\$ 118,431
70000 201 7622	Charges from Garage	\$	\$	\$	\$ 1,000	\$
70000 201 7629	Charges from Capital Facilities	\$ 2,256	\$ 5,054	\$	\$ 7,700	\$ 8,678
70000 201 7851	PERS Termination Liability Payment	\$ 81,729	\$ 78,404	\$ 79,368	\$ 74,108	\$
70000 201 7900	Capital Equipment	\$	\$	\$	\$	\$
70000 201 7980	Bad Debt Expense	\$	\$ 20,000	\$	\$	\$
TOTAL ADMINISTRATIVE EXPENSES		\$ 458,975	\$ 461,428	\$ 434,692	\$ 518,829	\$ 497,313

ELECTRIC FUND GENERATION EXPENSES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
70000 202 6001	Salaries & Wages	\$ 73,566	\$	\$ 19,702	\$ 125,382	\$ 69,659
70000 202 6005	Overtime	\$ 6,168	\$	\$ 407	\$ 8,136	\$ 4,003
70000 202 62XX	Employer Costs	\$ 30,964	\$ 2,295	\$ 6,864	\$ 72,230	\$ 40,711
70000 202 7001	Materials & Supplies	\$ 17,286	\$ 2,764	\$ 2,335	\$ 5,675	\$ 6,750
70000 202 7002	Facility Repair & Maintenance	\$ 3,454	\$ 3,011	\$ 967	\$ 12,750	\$ 12,000
70000 202 7004	Postage & Shipping	\$ 112	\$ 450	\$	\$	\$ 7,500
70000 202 7008	Non Capital Equipment	\$	\$	\$	\$ 2,500	\$ 1,900
70000 202 7009	Equipment Repair & Maintenance	\$ 32,345	\$ 26,275	\$ 48,322	\$ 73,630	\$ 61,000

70000 202 7016	Fuel & Oil Generation	\$ 230,430	\$ 255,836	\$ 53,482	\$ 220,000	\$ 347,000
70000 202 7017	Fuel Heating	\$ 638	\$ 1,545	\$ 7,369	\$	\$
70000 202 7018	Miscellaneous Tools	\$	\$	\$ 718	\$ 1,750	\$ 5,000
70000 202 7100	Uniform, gear & clothing allowance	\$	\$	\$ 625	\$ 1,200	\$ 900
70000 202 7501	Utilities	\$ 2,280	\$ 2,280	\$ 231	\$ 10,000	\$ 12,500
70000 202 7505	Travel & Training	\$	\$	\$	\$	\$ 6,000
70000 202 7508	Insurance	\$	\$	\$	\$	\$ 14,472
70000 202 7510	Engineering	\$	\$	\$	\$	\$
70000 202 7515	Permits, Inspections & Compliance	\$ 507	\$ 121	\$ 393	\$ 767	\$ 500
70000 202 7519	Professional Services Contractual	\$	\$ 10,926	\$ 239	\$	\$ 5,000
70000 202 7629	Charges from Capital Facilities	\$ 534	\$ 5,594	\$	\$ 7,700	\$ 11,053
70000 202 7850	Hydroelectric Power Purchases	\$ 2,461,045	\$ 2,737,708	\$ 2,828,684	\$ 2,600,000	\$ 2,900,000
70000 202 7900	Capital Equipment	\$ 5,078	\$	\$	\$	\$
TOTAL GENERATION EXPENSES		\$ 2,864,410	\$ 3,048,804	\$ 2,970,336	\$ 3,141,720	\$ 3,505,949

ELECTRIC FUND DISTRIBUTION EXPENSES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
70000 203 6001	Salaries & Wages	\$ 275,260	\$ 289,133	\$ 290,336	\$ 251,226	\$ 243,338
70000 203 6005	Overtime	\$ 14,096	\$ 33,973	\$ 15,247	\$ 56,179	\$ 28,730
70000 203 62XX	Employer Costs	\$ 181,810	\$ 210,276	\$ 126,425	\$ 211,756	\$ 153,566
70000 203 7001	Materials & Supplies	\$ 4,317	\$ 9,597	\$ 13,750	\$ 12,750	\$ 25,000
70000 203 7004	Postage & Shipping	\$ 63	\$ 11,807	\$ 4,652	\$	\$
70000 203 7008	Non Capital Equipment (under \$5000)	\$	\$	\$	\$ 2,500	\$ 15,000
70000 203 7009	Equipment Repair & Maintenance	\$ 182	\$	\$ 2,282	\$ 600	\$ 600
70000 203 7010	Vehicle Maintenance	\$ 3,834	\$ 14,390	\$ 3,974	\$ 10,150	\$ 11,000
70000 203 7018	Miscellaneous Tools	\$	\$	\$ 5,953	\$	\$ 1,000
70000 203 7033	Street lighting	\$	\$ 41	\$ 7,969	\$ 4,200	\$ 6,500
70000 203 7100	Uniform, gear & clothing allowance	\$ 1,149	\$ 1,398	\$ 1,657	\$ 1,200	\$ 1,500
70000 203 7501	Utilities	\$ 1,017	\$ 1,017	\$	\$	\$
70000 203 7502	Phone/Internet	\$	\$	\$	\$ 706	\$
70000 203 7505	Travel & Training	\$ 897	\$	\$	\$ 175	\$ 100
70000 203 7515	Permits, Inspections & Compliance	\$ 1,981	\$ 2,862	\$ 699	\$ 3,700	\$ 4,600
70000 203 7519	Professional Services Contractual	\$ 63	\$ 2,925	\$ 229	\$	\$
70000 203 7621	Public Works Labor Charges	\$	\$	\$	\$	\$
70000 203 7622	Charges from Garage	\$ 3,473	\$ 6,085	\$ 10,500	\$ 10,500	\$ 24,151
70000 203 7900	Capital Equipment	\$	\$	\$ 30,000	\$ 30,000	\$
70000 203 7910	Utility Poles	\$ 14,697	\$	\$ 6,000	\$ 6,000	\$ 15,000
70000 203 7911	Transformers	\$ 509	\$	\$ 3,606	\$ 3,900	\$ 18,000
70000 203 7912	Electric Line	\$	\$	\$ 43,504	\$ 6,500	\$ 30,000
70000 203 7913	Meters	\$ 12,246	\$ (6,995)	\$ 678	\$ 33,600	\$ 15,000
70000 000 8900	Transfer to Residential Construction Fund	\$	\$	\$	\$	\$ 90,000
70000 000 8990	Transfer to WML&P CIP Fund	\$	\$	\$	\$	\$ 1,911,374
TOTAL DISTRIBUTION EXPENSES		\$ 515,594	\$ 576,509	\$ 567,461	\$ 645,642	\$ 2,594,458

TOTAL REVENUES \$ 4,151,480 \$ 4,457,227 \$ 4,642,160 \$ 4,107,321 \$ 4,791,408

TOTAL EXPENSES \$ (3,838,978) \$ (4,086,740) \$ (3,972,490) \$ (4,306,191) \$ (6,597,720)

TOTAL REVENUES OVER (EXPENSES) \$ 312,501 \$ 370,486 \$ 669,670 \$ (198,870) \$ (1,806,312)

BEGINNING RESERVE BALANCE (7/1/20XX) N/A N/A \$ 2,775,010 \$ 3,444,680 \$ 3,444,680

CHANGE IN NET POSITION N/A N/A \$ 669,670 \$ (198,870) \$ (1,806,312)

ENDING RESERVE BALANCE (6/30/20XX) \$ - \$ - \$ 3,444,680 \$ 3,245,810 \$ 1,638,368

ENTERPRISE FUND: WML&P CIP FUND

Fund #70300

Project Description	GL Account	Account Description	FY2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 DRAFT BUDGET
PROJECT: 70006	70300 000 4970 00 70006	Transfers from WML&P Operating Fund	\$ 9,000	\$ 159,374	\$ 150,374
GENERATOR UNIT #5 IMPROVEMENTS	70300 202 9999 00 70006	Generator Unit #5 Improvemnts	\$ 9,000	\$ 159,374	\$ 150,374
Resources available over resources used					
PROJECT: 70007 AMI METERING	70300 000 4970 00 70007	Transfers from WML&P Operating Fund	\$	\$ 750,000	\$ 500,000
	70300 202 9999 00 70007	AMI Metering System Implementation Project	\$	\$ 750,000	\$ 500,000
Resources available over resources used					
PROJECT: 70008 12 MW Power Plant Upgrade	70300 000 4970 00 70008	Transfers from WML&P Operating Fund	\$ 9,000	\$ 570,000	\$ 561,000
	70300 203 9999 00 70008	12 MW Power Plant Upgrades	\$ 9,000	\$ 570,000	\$ 561,000
Resources available over resources used					
PROJECT: 70009	70300 000 4970 00 70009	Transfers from WML&P Operating Fund	\$	\$ 1,033,936	\$ 700,000

GENERATION BUILDING REHAB DESIGN	70300 203 9999 00 70009	Design for Power Generation Building Rehab	\$	\$	960,000	\$	700,000
Resources available over resources used					\$		0

BEGINNING RESERVE BALANCE (7/1/20XX)	\$	(97,756)	\$	(97,756)	\$	(97,756)
CHANGE IN NET POSITION	\$		\$	73,936	\$	
ENDING RESERVE BALANCE (6/30/20XX)	\$	(97,756)	\$	(23,820)	\$	(97,756)

JUSTIFICATION & EXPLANATION

WML&P FUND

GL ACCT DESCRIPTION

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

JUSTIFICATION & EXPLANATION

WML&P FUND CONTINUED

GL ACCT DESCRIPTION

201 6001	SALARIES & WAGES		
	WML&P DIRECTOR SALARY	\$	104,198
	WML&P ADMINISTRATIVE ASSISTANT	\$	49,660
	TOTAL	\$	153,858
201 6005	OVERTIME		
	WML&P ADMINISTRATIVE ASSISTANT (4hrs @\$35.67)	\$	143
	TOTAL	\$	143
201 6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	11,673
	STATE OF ALASKA PERS (22%)	\$	33,880
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	51,997
	TOTAL	\$	97,550
201 7001	MATERIALS & SUPPLIES	OFFICE SUPPLIES SUCH AS PRINTER PAPER, ENVELOPES, PENS, PRINTER INK, ETC. CLEANING SUPPLIES, CALENDERS, AND OTHER MISC. OFFICE SUPPLIES	
201 7002	FACILITY REPAIR & MAINTENANCE	COSTS FOR GENERAL FACILITY MAINTENANCE	
201 7008	NON-CAPITAL EQUIPMENT	COST OF NEW COMPUTER	
201 7010	VEHICLE MAINTENANCE	COST OF ADMIN TRUCK GENERAL MAINTENANCE	
201 7100	UNIFORM, GEAR & CLOTHING ALLOWANCE	CLOTHING ALLOWANCE FOR ONE EMPLOYEE	
201 7501	UTILITIES	WATER, SEWER, ELECTRIC FOR WMLP ADMIN BUILDING	
201 7502	PHONE/INTERNET	ANNUAL ALLOTMENT FOR PHONE LANDLINE, INTERNET SERVICE, AND CELL PHONE SERVICES	
201 7503	INFORMATION TECHNOLOGY	ANNUAL ALLOTMENT FOR MICROSOFT OFFICE SUBSCRIPTION & ITRON METERING	
201 7505	TRAVEL & TRAINING	EXCEL ONLINE TRAINING & METER TRAINING	
201 7506	PUBLICATIONS & ADVERTISING	COST OF PUBLISHING NEWSPAPER ADS & AIRING RADIO ADS	
201 7507	DUES & SUBSCRIPTIONS	ANNUAL ALLOTMENT FOR SAFETY MEETINGS SERVICES	
201 7508	INSURANCE	PROPERTY & VEHICLE INSURANCE	
201 7509	BANK & CREDIT CARD FEES	BANK FEES FOR USING CREDIT CARDS	
201 7510	ENGINEERING	EPS ENGINEERING CONTINGENCY	
201 7515	HEALTH & SAFETY COMPLIANCE	OSHA COMPLIANCE	

201 7540	AUDITING SERVICES	ALLOCATION OF ANNUAL AUDIT EXPENSE		
201 7603	CHARGES FROM FINANCE	TOTAL ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, BILLING MATERIALS, AUDITING SERVICES AND CREDIT CARD FEES		
201 7622	CHARGES FROM GARAGE	COSTS INCURRED BY THE WMLP FOR GARAGE LABOR		
201 7629	CHARGES FROM CAPITAL FACILITIES	STAFF LABOR COSTS FOR CAPITAL FACILITIES		
201 7851	PERS TERMINATION LIABILITY PAYMENT	ONGOING BURDEN OF PREVIOUS PERS POSITION BEING ELIMINATED		
202 6001	SALARIES & WAGES			
		Mechanic Leadman Salary	\$	69,659
		TOTAL	\$	69,659
202 6005	OVERTIME			
		Mechanic Leadman OT (80hrs @ 1.5 * \$33.36)	\$	4,003
		TOTAL	\$	4,003
202 62XX	EMPLOYER COSTS			
		FICA, SBS AND MEDICARE (7.58%)	\$	5,584
		STATE OF ALASKA PERS (22%)	\$	16,206
		GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	18,921
		TOTAL	\$	40,711
202 7001	MATERIALS & SUPPLIES	COSTS FOR FUEL FILTERS, OIL FILTERS, GASKETS, AND OTHER MISC. REPAIR SUPPLIES		
202 7002	FACILITY REPAIR & MAINTENANCE	COSTS FOR MAINTENANCE BUILDING HEATER, RADIATOR ADJUSTMENT, ROOF REPAIRS, EXHAUST FAN INSTALLATION, FIRE SUPPRESSION SYSTEM, AND OTHER MISC. GENERAL MAINTENANCE		
202 7004	POSTAGE & SHIPPING	INCLUDES COST OF POSTAGE FOR WMLP MAILINGS		
202 7008	NON-CAPITAL EQUIPMENT (UNDER \$5000)	NO EXPENDITURES CURRENTLY BUDGETED		
		JUSTIFICATION & EXPLANATION		
		<i>WML&P FUND CONTINUED</i>		

GL ACCT DESCRIPTION

202 7009	EQUIPMENT REPAIR & MAINTENANCE	OVERHEAD CRANE, EMD PIPING AND CONTINGENCY		
202 7016	FUEL & OIL - GENERATION	COSTS FOR DIESEL FUEL, ENGINE OIL, AND COOLANT FOR DIESEL RUN		
202 7017	FUEL - HEATING	COST FOR HEATING FUEL FOR THE WML&P FACILITY		
202 7018	MISCELLANEOUS TOOLS	MISCELLANEOUS HAND TOOLS		
202 7100	UNIFORM, GEAR & CLOTHING ALLOWANCE	PPE SUCH AS HIGH VISABILITY RAINGEAR & CLOTHING ALLOWANCE FOR THE ONE GERATION DEPARTMENT EMPLOYEE		
202 7505	TRAVEL & TRAINING - COST FOR EMD TRAINING			
202 7510	ENGINEERING - NO EXPENDITURES BUDGETED			
202 7515	PERMITS, INSPECTIONS & COMPLIANCE	ALLOTMENT FOR EPA AIR QUALITY PERMIT AND FIRE EXTINGUISHER SERVICES		
202 7519	PROFESSIONAL SERVICES			
		CONTRACTUAL - AMI SYSTEM		
202 7629	CHARGES FROM CAPITAL FACILITIES	STAFF LABOR COSTS FOR CAPITAL FACILITIES		
202 7850	HYDROELECTRIC POWER PURCHASES	POWER PURCHASES FROM SEAPA		
202 7900	CAPITAL EQUIPMENT	NO EXPENDITURES BUDGETED		
203 6001	SALARIES & WAGES			
		Electric Line Foreman Salary	\$	98,317
		Electric Lineman Salary	\$	83,549
		Electric Lineman Salary	\$	61,472
		TOTAL	\$	243,338
203 6005	OVERTIME			
		Electric Line Foreman OT, Standby, and Acting	\$	5,650
		Electric Lineman OT, Standby	\$	3,201
		Electric Lineman OT	\$	3,533
		TOTAL	\$	12,384
		ACTING	\$	6,346
		STANDBY	\$	10,000
		TOTAL	\$	28,730
203 62XX	EMPLOYER COSTS			
		FICA, SBS AND MEDICARE (7.58%)	\$	20,623
		STATE OF ALASKA PERS (22%)	\$	59,855
		GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	73,088
		TOTAL	\$	153,566
203 7001	MATERIALS & SUPPLIES	COSTS FOR MISC. LINE DISTRIBUTION SUPPLIES, CHAINSAW GAS & OIL, GLOVES, AND OTHER MISC. SUPPLIES		
203 7004	POSTAGE & SHIPPING	INCLUDES COST OF POSTAGE FOR WMLP MAILINGS		
203 7008	NON-CAPITAL EQUIPMENT (UNDER \$5000)	NO EXPENDITURES BUDGETED		
203 7009	EQUIPMENT REPAIR & MAINTENANCE	ALLOTMENT FOR CHAINSAW REPAIRS		
203 7010	VEHICLE MAINTENANCE	ALLOTMENT FOR REPAIRS ON THREE LINE TRUCKS & DMV TAG RENEWALS		
203 7018	MISCELLANEOUS TOOLS	ALLOTMENT FOR MISC. TOOLS		
203 7033	STREET LIGHTING	REPLUNISHING INVENTORY STOCKS FOR STREET LIGHT ARMS AND LED FIXTURES		
203 7100	UNIFORM, GEAR & CLOTHING ALLOWANCE	ALLOTMENT FOR CLOTHING ALLOWANCE FOR THREE EMPLOYEES		
203 7502	PHONE/INTERNET	COST FOR ONE CELL PHONE		

203 7505 **TRAVEL & TRAINING** - ALLOTMENT FOR ARC FLASH COURSE TRAINING AND FLAGGING TRAINING COURSE
203 7515 **PERMITS, INSPECTIONS & COMPLIANCE** ALLOTMENT FOR LINEMAN CERTIFICATION RENEWALS, HOT GLOVE TESTING,
MANLIFT SAFETY INSPECTIONS, AND HOT STICK TESTING
203 7519 **PROFESSIONAL SERVICES CONTRACTUAL** NO EXPENDITURES BUDGETED
203 7621 **PUBLIC WORKS LABOR CHARGES** COSTS INCURRED BY WMLP FOR PUBLIC WORKS LABOR
203 7622 **CHARGES FROM GARAGE** - COSTS INCURRED BY WMLP FOR GARAGE LABOR
203 7629 **CHARGES FROM CAPITAL FACILITIES** - STAFF LABOR COSTS FOR CAPITAL FACILITIES
203 7900 **CAPITAL EQUIPMENT** - ALLOTMENT FOR A WOOD CHIPPER
203 7910 **UTILITY POLES** ALLOTMENT FOR FIVE 30 FOOT POLES AND FIVE 35 FOOT POLES
203 7911 **TRANSFORMERS** ALLOTMENT FOR 15 KVA TRANSFORMERS
203 7912 **ELECTRIC LINE** ALLOTMENT FOR 18 ROLLS OF VARIOUS WIRE GRADES
203 7913 **METERS** COST OF PURCHASING AMI METERS

DRAFT



ENTERPRISE FUNDS: WATER FUND

PURPOSE:

The Water Department provides potable water in compliance with all state and federal regulations and ensures the system is operated economically and provides reliable service to the residents of Wrangell.

KEY ACCOMPLISHMENTS:

- The Water Department assisted the Capital Facilities Director in finishing the planning and designing phase of the Water Treatment Plant project.
- Maintained compliance with all state and federal regulatory requirements.
- Performed numerous repairs to the water distribution system.
- Expanded the plan for a phase I metering project.



LEVEL OF SERVICE AND BUDGET IMPACT:

While further financial assistance from State and Federal agencies will be required to address the deferred maintenance of the collection, treatment and distribution systems, the FY 2024 budget provides sufficient resources to achieve the goals of the department.

GOALS AND NEW INITIATIVES:

- To adequately staff the Water Department in anticipation of the new water treatment plant facility being constructed as well as prepare for retiring personnel.
- Increase personnel coverage of operations on weekends.
- New navigate and assist the Capital Facilities department in preparing for and executing the water treatment plant project.

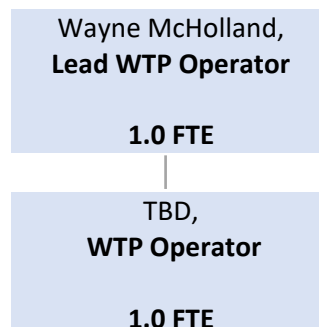
TRENDS AND FUTURE ISSUES:

- Increased State and Federal quality standards
- Overburdened engineering firms has slowed water projects in the planning phase I
- A plan for underground infrastructure overhauls and maintenance in conjunction with material road projects must be coordinated.

PERFORMANCE METRICS:

- In FY 2024, the Water Department will track end users, the amount of commercial meters installed, and status of the Water Treatment Plant construction.

PERSONNEL:

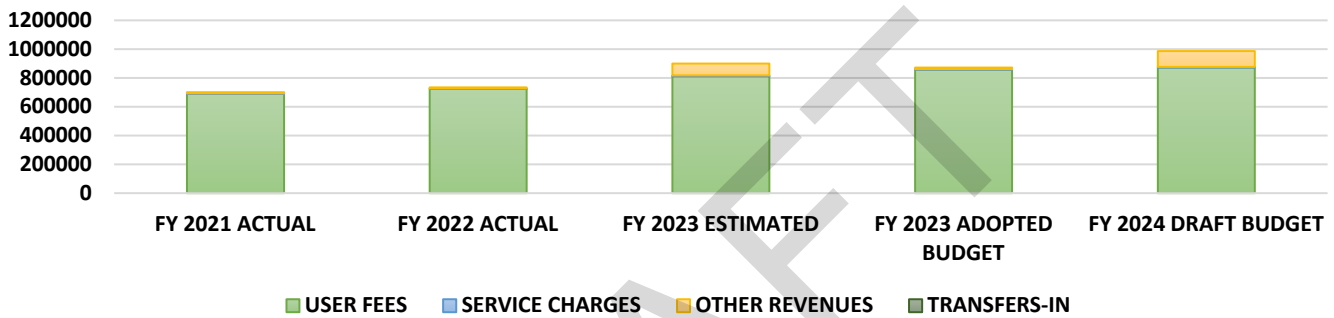


SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
USER FEES	688,255	722,824	810,964	858,000	871,786
SERVICE CHARGES	4,450	4,350	6,176	3,000	5,000
OTHER REVENUES	8,668	7,422	82,814	10,661	109,919
TRANSFERS IN					
TOTAL REVENUE & TRANSFERS-IN	\$ 701,374	\$ 734,596	\$ 899,955	\$ 871,661	\$ 986,705

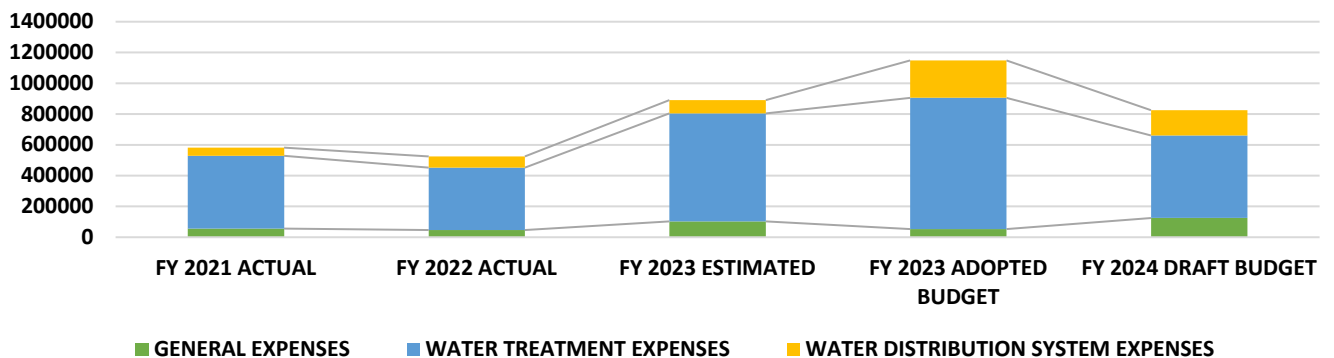
WATER REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
GENERAL EXPENSES	55,323	46,920	102,379	52,805	125,025
WATER TREATMENT EXPENSES	473,693	405,096	701,940	852,872	536,273
WATER DISTRIBUTION SYSTEM EXPENSES	52,659	72,390	86,515	242,600	163,277
TRANSFERS OUT					278,000
TOTAL EXPENDITURES	581,675	524,405	890,834	1,148,277	824,574

WATER FUND EXPENSES BY FISCAL YEAR



CITY AND BOROUGH OF WRANGELL
 2024 ANNUAL BUDGET
 Fund #72000

ENTERPRISE FUNDS
 WATER FUND
 DETAIL OF REVENUES & EXPENDITURES

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED BUDGET
WATER FUND REVENUES						
72000 000 4101	PERS On behalf Revenue	\$ 8,668	\$ 7,422	\$ 6,000	\$ 6,000	\$ 7,500
72000 300 5110	Water Sales	\$ 688,255	\$ 722,824	\$ 810,964	\$ 858,000	\$ 871,786
72000 300 5118	Labor Charges	\$ 4,450	\$ 4,350	\$ 6,176	\$ 3,000	\$ 5,000
72000 300 5149	Other Revenues	\$	\$	\$	\$	\$
72000 300 5550	Interest Revenue	\$	\$	\$ 76,814	\$ 4,661	\$ 102,419
TOTAL REVENUES		\$ 701,374	\$ 734,596	\$ 899,955	\$ 871,661	\$ 986,705

WATER FUND GENERAL EXPENSES						
72000 301 7508	Insurance	\$ 12,329	\$ 7,853	\$ 8,638	\$ 8,638	\$ 9,502
72000 301 7603	Charges from Finance	\$ 39,919	\$ 36,342	\$ 40,833	\$ 40,833	\$ 60,483
72000 301 7802	Revenue Bond Principal	\$ 2,555	\$ 356	\$ 51,078	\$ 2,627	\$ 51,268
72000 301 7803	Revenue Bond Interest	\$ 520	\$ 2,370	\$ 1,830	\$ 707	\$ 3,772
TOTAL GENERAL EXPENSES		\$ 55,323	\$ 46,920	\$ 102,379	\$ 52,805	\$ 125,025

WATER TREATMENT OPERATING EXPENSES						
72000 302 6001	Salaries & Wages	\$ 98,778	\$ 100,762	\$ 93,640	\$ 59,175	\$ 139,375
72000 302 6002	Temporary Wages	\$ 4,052	\$	\$	\$	\$
72000 302 6005	Overtime	\$ 15,316	\$ 20,317	\$ 25,439	\$ 8,842	\$ 22,915
72000 302 6100	Employer Costs	\$ 80,471	\$ 72,374	\$ 49,615	\$ 30,885	\$ 85,560
72000 302 7001	Materials & Supplies	\$ 12,576	\$ 12,652	\$ 18,246	\$ 12,000	\$ 11,500
72000 302 7002	Facility Repair & Maintenance	\$ 16,996	\$ 4,523	\$ 166,454	\$ 15,000	\$ 15,000
72000 302 7008	Non Capital Expense	\$	\$	\$	\$	\$ 1,500
72000 302 7009	Equipment Repair & Maintenance	\$ 25,109	\$ 3,968	\$ 4,851	\$ 10,000	\$ 10,000
72000 302 7010	Vehicle Maintenance	\$ 3,072	\$ 2,327	\$ 3,958	\$ 6,325	\$ 6,500
72000 302 7011	Equipment Rental Expense	\$	\$	\$	\$	\$
72000 302 7021	Water Treatment Chemicals	\$ 29,756	\$ 26,939	\$ 23,533	\$ 41,000	\$ 46,000
72000 302 7100	Uniform, Gear & Clothing Allowance	\$ 200	\$ 632	\$ 160	\$ 1,250	\$ 1,250
72000 302 7025	Water System Maintenance	\$ 277	\$ 624	\$	\$	\$
72000 302 7501	Utilities	\$ 101,745	\$ 107,810	\$ 107,618	\$ 115,000	\$ 122,094
72000 302 7502	Phone/Internet	\$ 3,645	\$ 3,924	\$ 4,029	\$ 3,396	\$ 3,592
72000 302 7505	Travel & Training	\$ 591	\$ 1,007	\$ 513	\$ 2,000	\$ 5,000
72000 302 7506	Publications & Advertising	\$	\$	\$	\$ 500	\$ 500
72000 302 7515	Permits, Inspections & Compliance	\$ 20,285	\$ 10,491	\$ 10,854	\$ 16,000	\$ 16,000
72000 302 7519	Professional Services Contractual	\$ 54,349	\$ 10,000	\$ 2,500	\$ 15,000	\$ 35,000
72000 302 7621	Public Works Labor Charges	\$ 5,013	\$ 16,952	\$	\$	\$
72000 302 7622	Charges from Garage	\$ 1,121	\$ 996	\$ 7,298	\$ 7,298	\$ 8,087
72000 302 7629	Charges from Capital Facilities	\$ 141	\$ 910	\$ 2,269	\$ 2,269	\$ 6,400
72000 302 7900	Capital Expenditures	\$ 200	\$ 7,888	\$ 33,571	\$ 60,000	\$
72000 000 8990	Transfer to Water CIP Fund	\$	\$	\$ 147,392	\$ 446,931	\$
TOTAL WATER TREATMENT EXPENSES		\$ 473,693	\$ 405,096	\$ 701,940	\$ 852,872	\$ 536,273

DISTRIBUTION OPERATING EXPENSES						
72000 303 7025	Distribution System Maintenance	\$ 8,671	\$ 24,001	\$ 18,915	\$ 45,000	\$ 45,000
72000 303 7519	Professional Services Contractual	\$	\$ 11,000	\$	\$	\$
72000 303 7621	Public Works Labor Charges	\$ 43,989	\$ 37,389	\$ 67,600	\$ 67,600	\$ 43,277
72000 303 7900	Capital Expenditures	\$	\$	\$	\$ 130,000	\$ 75,000
72000 303 8900	Transfer to Residential Construction Fund	\$	\$	\$	\$	\$ 278,000
TOTAL DISTRIBUTION EXPENSES		\$ 52,659	\$ 72,390	\$ 86,515	\$ 242,600	\$ 441,277

TOTAL REVENUES	\$ 701,374	\$ 734,596	\$ 899,955	\$ 871,661	\$ 986,705
TOTAL EXPENSES	\$ 581,675	\$ 524,405	\$ 890,834	\$ 1,148,277	\$ 1,102,574
REVENUES OVER (EXPENSES)	\$ 119,698	\$ 210,191	\$ 9,121	\$ (276,616)	\$ (115,868)
BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 194,296	\$ 313,994	\$ 524,185	\$ 705,697	\$ 533,306
CHANGE IN NET POSITION	\$ 119,698	\$ 210,191	\$ 9,121	\$ (276,616)	\$ (115,868)
ENDING RESERVE BALANCE	\$ 313,994	\$ 524,185	\$ 533,306	\$ 429,081	\$ 417,437

Project Description	GL Account	Account Description	FY 2023	FY 2023	FY 2024 DRAFT
			ESTIMATED	ADOPTED	BUDGET
PROJECT: 72001 WTP PROJECT	72300 000 4972 00 72001	Transfer from Water Operating Fund (Loan and Local \$)	\$	\$ 296,719	\$ 3,821,000
	72300 000 9999 00 72001	Borough Funded WTP Project Expenses	\$	\$	\$ 3,940,000
	72300 000 4999 50 72001	ARPA/SLFRF Grant Revenue	\$ 950,675	\$ 603,963	\$ 140,897
	72300 302 9999 50 72001	WTP Project Expenses	\$ 950,675	\$ 900,682	\$ 140,897
	72300 000 4999 46 72001	EDA Grant Revenue	\$		\$ 2,996,953
	72300 000 9999 46 72001	EDA Grant Expenditures			\$ 2,996,953
	72300 000 4999 40 72001	USDA Grant Revenue			\$ 3,121,000
	72300 000 9999 40 72001	USDA Grant Expenditures			\$ 3,121,000
	72300 000 4999 11 72001	WTP Congressional Appropriation Grant Revenue			\$ 4,100,000
	72300 000 9999 11 72001	WTP Congressional Appropriation Grant Expenditures			\$ 4,100,000
Resources available over resources (used)			\$	\$ -	\$ (119,000)
PROJECT: 72002 RESERVOIR BYPASS PROJECT	72300 000 4999 11 72002	DCCED Reservoir Bypass Grant Revenue	\$ 45,000	\$ 250,000	\$ 275,000
	72300 000 9999 11 72002	DCCED Reservoir Bypass Grant Expenditures	\$ 45,000	\$ 250,000	\$ 275,000
	72300 000 4999 50 72002	LATCF Grant Revenues	\$	\$	\$ 1,233,000
	72300 000 9999 50 72002	LATCF Grant Expenditures	\$	\$	\$ 1,233,000
	72300 000 4999 44 72002	EPA CDS Grant Revenue	\$	\$	\$ 2,080,000
	72300 000 9999 44 72002	EPA CDS Grant Revenue	\$	\$	\$ 2,080,000
Resources available over resources (used)			\$	\$ -	\$
PROJECT: 72005 UPPER DAMN STABILITY ANALYSIS	72300 000 4972 00 72005	Transfer from Water Operating Fund	\$ 147,392	\$ 150,212	\$
	72300 302 9999 00 72005	Upper Damn Stability Project Expenses	\$ 147,392	\$ 150,212	\$ 17,736
	Resources available over resources (used)			\$	\$ (0)

BEGINNING RESERVE BALANCE (7/1/20XX)	N/A	N/A	\$ 752,133	\$ 752,133	\$ 752,133
CHANGE IN NET POSITION	N/A	N/A		\$ (0)	\$ (136,736)
ENDING RESERVE BALANCE (6/30/20XX)			\$ 752,133	\$ 752,132	\$ 615,396

JUSTIFICATION & EXPLANATION
WATER FUND

GL ACCT DESCRIPTION

4101 PERS ON-BEHALF REVENUE	REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
5110 WATER SALES	REVENUE FROM WATER SALES		
5118 LABOR CHARGES	REVENUE FROM CONNECTION FEES		
5149 OTHER REVENUES	MATERIAL SALES AND ALL OTHER MMATERIAL REVENUE STREAMS		
5550 INTEREST INCOME	THE ALLOCATION OF INVESTMENT INCOME FROM THETHE PORTION OF WATER FUND CASH INVESTED IN THE CENTRAL TREASURY		
7508 INSURANCE	VEHICLE AND BUILDING INSURANCE		
7509 BANK & CREDIT CARD FEES	BANK FEES FOR USING CREDIT CARDS		
7540 AUDITING SERVICES	ALLOCATION OF ANNUAL AUDIT EXPENSE		
7603 CHARGES FROM FINANCE	ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, AND BILLING MATERIALS		
7802 REVENUE BOND PRINCIPAL	PRINCIPAL PAYMENTS ON DEC WATER REVENUE BOND		
7803 REVENUE BOND INTEREST	INTEREST PAYMENTS ON DEC WATER REVENUE BOND		
6001 SALARIES & WAGES			
	Water Treatment Plant Operator Salary	\$	78,212
	Water Treatment Plant Operator Overlap	\$	31,010
	Water Operator Salary (1/2)	\$	30,152
	TOTAL	\$	139,375
6005 OVERTIME			
	Water Treatment Plant Operator OT	\$	11,687
	Water Treatment Plant Operator Overlap OT	\$	2,228
	Water Operator OT and Acting	\$	9,000
	TOTAL	\$	22,915
6100 EMPLOYER COSTS			
	FICA, SBS AND MEDICARE (7.58%)	\$	12,302
	STATE OF ALASKA PERS (22%)	\$	35,704
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	37,555
	TOTAL	\$	85,560
7001 MATERIALS & SUPPLIES	VARIOUS OFFICE SUPPLIES & CLEANING SUPPLIES, LABORATORY SUPPLIES, SMALL TOOLS & PARTS, AND A UV254 FIELD METER FOR DBP		
7002 FACILITY REPAIR & MAINTENANCE	MATERIALS & SUPPLIES TO MAINTAIN THE WATER TREATMENT PLANT BUILDINGS, TANKS, RESERVOIRS, DAMS, & MECHANICAL EQUIPMENT		
7009 EQUIPMENT REPAIR & MAINTENANCE	OZONE, COMPRESSORS, PUMPS, FILTERS, DOSING EQUIPMENT AND BASIC MAINTENANCE		
7010 VEHICLE MAINTENANCE	COST OF MATERIALS & REPAIRS TO WATER TREATMENT PLANT VEHICLES & THEIR EQUIPMENT		

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

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

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

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

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

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

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

7519 **PROFESSIONAL SERVICES CONTRACTUAL** INSPECTIONS AND CONTINGENCY

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

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

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

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

DRAFT



ENTERPRISE FUNDS: PORTS & HARBORS

PURPOSE:

The Harbor Department's mission is to promote safe and efficient vessel moorage and to manage and develop the Ports and Harbors of Wrangell to stimulate economic growth for the development of Wrangell, while also enhancing the quality of life in the community of Wrangell.

KEY ACCOMPLISHMENTS:

- Wrangell Ports accommodated over 75 cruise ships.
- The Marine Service Center serviced almost 300 vessels from 24' to 106' in length.
- Completed Ports T-Dock above and below water piling and dock condition assessment.
- Completed automated payment system for Harbor cranes.
- Meyers Chuck Design Started/Complete early 2024.
- Port Security camera project design complete.

LEVEL OF SERVICE AND BUDGET IMPACT:

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

GOALS AND NEW INITIATIVES:

The Wrangell Ports and Harbors has among its goals for fiscal year 2024.

- Complete Meyers Chuck harbor dock replacement if state passes grant funding.
- Finish port security camera project.
- Implement auto pay options for our customers.
- Complete anode protection project for Heritage Harbor, Concrete Tee Dock and Marine Service Center Pier.
- Continue Derelict vessel disposal.

TRENDS AND FUTURE ISSUES:

- Continuing to see higher demand for transient moorage.
- Need for creating more 30' and 40' boat stalls.
- Continued growth in cruise ship industry and tourism.
- The need to relocate the barge ramp and barge companies to a less congested space.

PERFORMANCE METRICS:

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

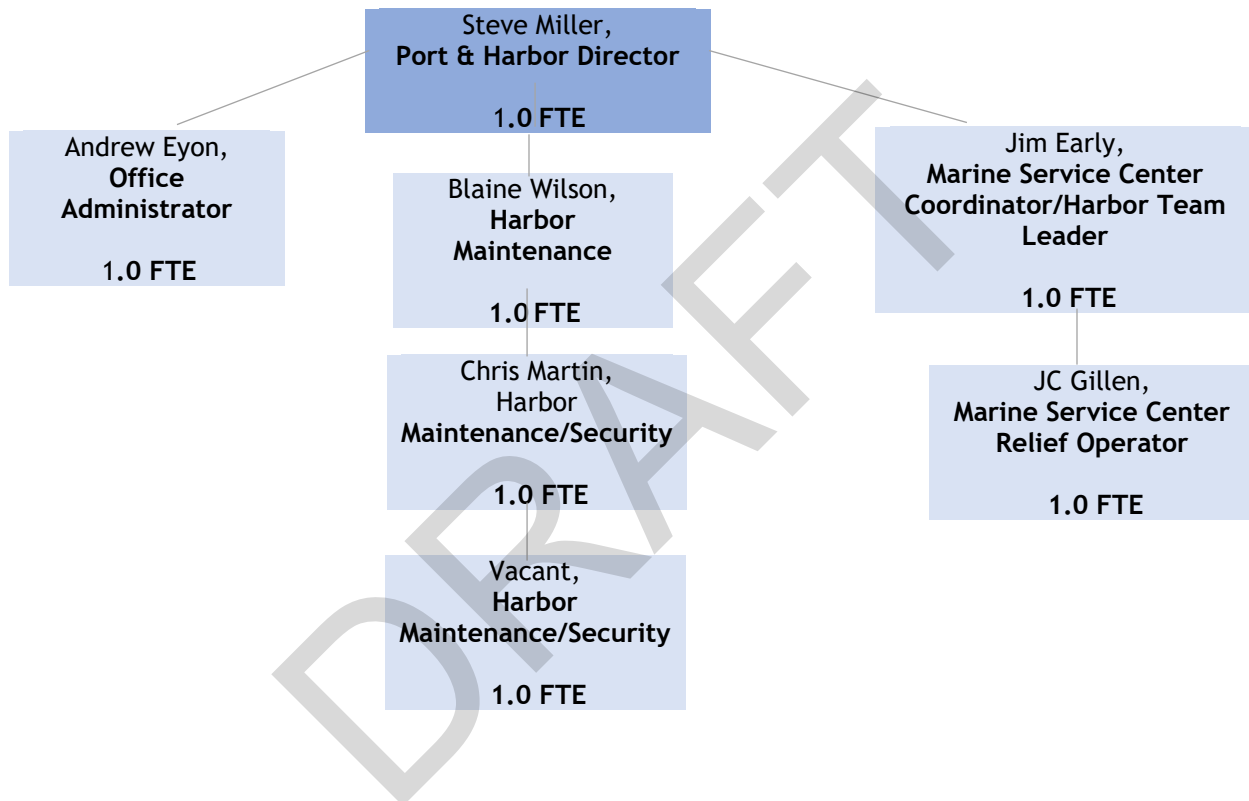


PERSONNEL:

FY 2021: 6 FTE

FY 2022: 6 FTE

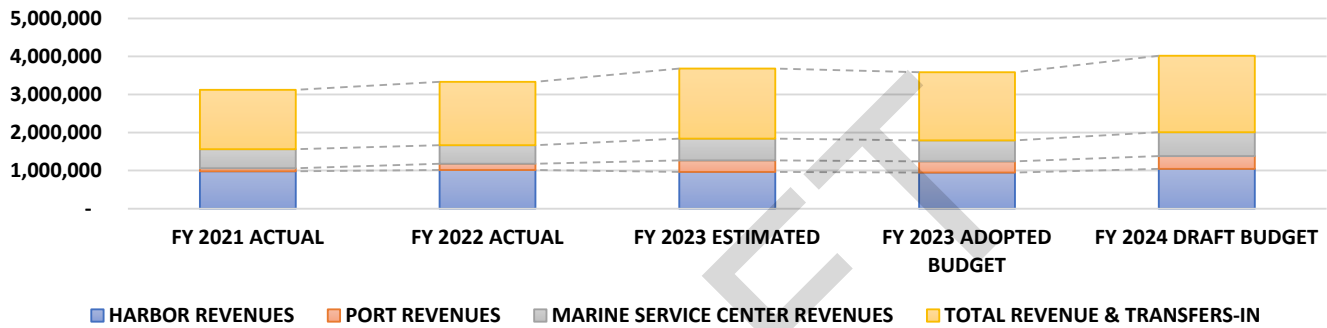
FY 2023: 7 FTE



SUMMARY OF REVENUES BY SUBFUND

CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
HARBOR REVENUES	982,936	1,014,480	964,097	949,940	1,047,218
PORT REVENUES	80,713	167,362	302,331	292,776	332,756
MARINE SERVICE CENTER REVENUES	498,270	484,527	574,176	549,479	628,988
TOTAL REVENUE & TRANSFERS-IN	\$ 1,561,919	\$ 1,666,369	\$ 1,840,604	\$ 1,792,195	\$ 2,008,963

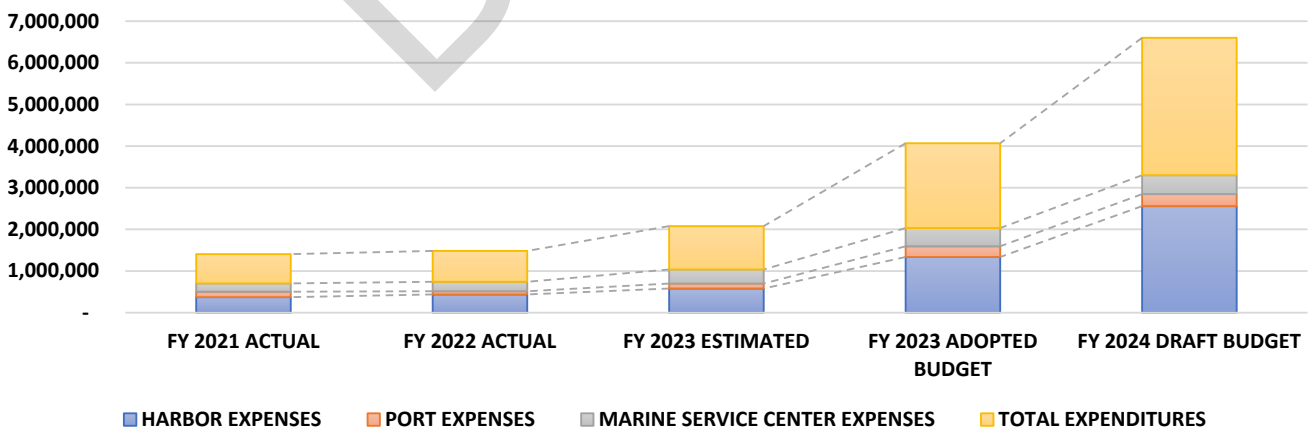
HARBOR REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
HARBOR EXPENSES	374,066	441,296	580,629	1,339,706	2,560,534
PORT EXPENSES	129,773	76,389	120,648	254,941	285,789
MARINE SERVICE CENTER EXPENSES	200,811	224,654	337,688	439,701	454,054
TOTAL EXPENDITURES	704,650	742,339	1,038,965	2,034,348	3,300,377

HARBOR FUND EXPENSES BY FISCAL YEAR



HARBOR ADMINISTRATIVE EXPENSES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED BUDGET
74000 401 6001 Salaries & Wages	\$ 136,022	\$ 123,308	\$ 129,151	\$ 159,146	\$ 154,373
74000 401 6002 Temporary Wages	\$ 6,859	\$ 7,355	\$ 20,269	\$	\$
74000 401 6005 Overtime	\$ 891	\$ 690	\$ 811	\$ 1,591	\$ 1,338
74000 401 6XXX Employer Costs	\$ 101,573	\$ 105,480	\$ 59,047	\$ 86,590	\$ 77,609
74000 401 7001 Materials & Supplies	\$ 5,070	\$ 4,570	\$ 4,823	\$ 5,700	\$ 5,700
74000 401 7002 Facility Repair & Maintenance	\$ 1,247	\$ 2,357	\$ 1,789	\$ 19,950	\$ 20,000
74000 401 7010 Vehicle Repair & Maintenance	\$ 9,492	\$ 5,285	\$ 11,465	\$ 17,250	\$ 1,000
74000 401 7502 Phone/Internet	\$ 8,896	\$ 7,405	\$ 7,039	\$ 7,000	\$ 9,026
74000 401 7503 Information Technology	\$ 2,642	\$ 1,324	\$ 2,841	\$ 1,222	\$ 1,500
74000 401 7505 Travel & Training	\$ (3)	\$ 7,758	\$ 6,361	\$ 9,650	\$ 9,650
74000 401 7506 Publications & Advertising	\$ 1,603	\$ 3,107	\$ 5,530	\$ 4,800	\$ 5,000
74000 401 7507 Memberships & Dues	\$ 703	\$ 265	\$ 1,163	\$ 1,400	\$ 2,200
74000 401 7508 Insurance Expense	\$ 78,396	\$ 38,891	\$ 22,223	\$ 22,223	\$ 47,058
74000 401 7519 Professional Services Contractual	\$ 34,224	\$ 19,339	\$ 5,503	\$ 11,500	\$ 10,000
74000 401 7576 Promotional	\$ 3,519	\$ 3,026	\$ 4,704	\$ 4,500	\$ 5,000
74000 401 7603 Charges from Finance	\$ 37,477	\$ 26,530	\$ 42,530	\$ 42,530	\$ 50,127
74000 401 7622 Charges from Garage	\$ 6,548	\$	\$ 34,440	\$ 34,440	\$ 45,156
74000 401 7629 Charges from Capital Facilities	\$ 264	\$ 2,389	\$ 2,269	\$ 2,269	\$ 7,242
TOTAL ADMINISTRATIVE	\$ 435,424	\$ 359,079	\$ 361,959	\$ 437,240	\$ 451,979

Allocation of Harbor Administrative

50% Harbor Allocation	\$ (217,712)	\$ (179,539)	\$ (180,980)	\$ (218,620)	\$ (225,990)
20% Port Allocation	\$ (87,085)	\$ (71,816)	\$ (72,392)	\$ (87,448)	\$ (90,396)
30% Service Center Allocation	\$ (130,627)	\$ (107,724)	\$ (108,588)	\$ (131,172)	\$ (135,594)
	\$ (435,424)	\$ (359,079)	\$ (361,959)	\$ (437,240)	\$ (451,979)

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

JUSTIFICATION & EXPLANATION
 PORT & HARBORS - ADMINISTRATION

GL ACCT DESCRIPTION

6001 SALARIES & WAGES

Harbor Master Salary	\$	104,198
Harbor Master Vehicle Stipend	\$	3,600
Harbor Administrative Assistant Salary	\$	46,575
TOTAL	\$	154,373

6002 ALL NON REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP

6005 OVERTIME

Harbor Administrative Assistant 40 Hours @ 1.5 * 23.78	\$	1,338
--	----	-------

6100 EMPLOYER COSTS

FICA, SBS AND MEDICARE (7.58%)	\$	34,257
STATE OF ALASKA PERS (22%)	\$	11,803
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	31,550
TOTAL	\$	77,609

7001 MATERIALS & SUPPLIES RESTROOM SUPPLIES, CLEANING SUPPLIES, AND OFFICE SUPPLIES SUCH AS PRINTER PAPER, PRINTER INK, ENVELOPES, AND OTHER MISC OFFICE SUPPLIES.

7002 FACILITY REPAIR & MAINTENANCE LABOR & MATERIALS TO MAINTAIN THE HARBOR BUILDING, SUCH AS DOOR & HARDWARE INSTALLATION, EYE WASH STATION UPGRADE, HEAT PUMP INSTALLATION, LIFE SAFETY AND FIRE SUPPRESSION MAINT. AND OTHER GENERAL MAINTENANCE AND REPAIRS

7010 VEHICLE REPAIR & MAINTENANCE MATERIAL TO REPAIR & MAINTAIN THE LOADER, BOAT LIFTS, WORK VAN, AND THREE TRUCKS

7502 **PHONE/INTERNET** THE TOTAL AMOUNT FOR MONTHLY INTERNET, PHONE BILLS, FAX LINE, AND DIRECTOR CELL PHONE REIMBURSEMENT

7503 **INFORMATION TECHNOLOGY** COSTS INCLUDE SUPPORT FOR MARINE WARE SOFTWARES, ADOBE MONTHLY SUBSCRIPTION, AND AMAZON BUSINESS SUBSCRIPTION

7505 **TRAVEL & TRAINING** COSTS OF TRAVEL FOR THE SEATTLE BOAT SHOW, MARINE EXPO, AND HARBORMASTER CONFERENCE

7506 **PUBLICATIONS & ADVERTISING** COST TO ADVERTISE & PROMOTE HARBOR FACILITIES AND ANY MISC. ANNOUNCEMENTS

7507 **MEMBERSHIPS & DUES** COST OF ANY MEMBERSHIPS & DUES

7508 **GENERAL INSURANCE EXPENSE** COST OF LIABILITY AND VEHICLE INSURANCE

7509 **BANK & CREDIT CARD FEES** AMOUNTS COLLECTED BY BANK FOR USING CREDIT CARDS

7519 **PROFESSIONAL SERVICES CONTRACTUAL** COSTS FOR LEGAL SERVICES

7540 **AUDITING SERVICES** COSTS FOR PROFESSIONAL AUDITING SERVICES

7576 **PROMOTIONAL** COST OF REGISTRATION AND INCIDENTAL EXPENSES FOR MARINE EXPO AND SEATTLE BOAT SHOW

7603 **CHARGES FROM FINANCE** STAFF LABOR COSTS FOR ADMINISTRATIVE & FINANCE WORK

7622 **CHARGES FROM GARAGE** STAFF LABOR COSTS FOR VEHICLE MAINTENANCE & REPAIRS

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

DRAFT

CITY AND BOROUGH OF WRANGELL
2024 ANNUAL BUDGET
Fund #74010

ENTERPRISE FUNDS
HARBOR FUND
DETAIL OF REVENUES & EXPENDITURES

HARBOR FUND REVENUES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
74010 000 4101	PERS On behalf Revenue	\$ 11,661	\$ 11,581	\$ 11,750	\$ 11,750	\$ 12,000
74010 000 4190	Shared Fisheries Bus. Tax	\$ 2,127	\$	\$	\$ 1,500	\$ 3,000
74010 000 4191	Raw Fisheries Bus. Tax	\$ 201,119	\$ 284,469	\$ 119,611	\$ 220,000	\$ 206,300
74010 000 5200	Annual Stall Rent	\$ 596,052	\$ 532,981	\$ 565,863	\$ 550,000	\$ 622,449
74010 000 5201	Meyers Chuck Moorage	\$ 1,059	\$ 81	\$ 15	\$ 1,500	\$ 1,500
74010 000 5202	Transient Moorage	\$ 111,733	\$ 135,819	\$ 124,351	\$ 95,000	\$ 130,568
74010 000 5203	Transient Electrical Fees	\$ 11,199	\$ 13,484	\$ 26,450	\$ 10,500	\$ 27,773
74010 000 5204	Hoist Revenue	\$	\$	\$	\$ 10,000	\$ 7,500
74010 000 5205	Boat Launch Fees	\$ 9,430	\$ 9,640	\$ 5,525	\$ 8,500	\$ 5,801
74010 000 5206	Grid fees/Pressure Wash	\$	\$	\$	\$	\$
74010 000 5207	Garbage Charges*	\$ 258	\$	\$	\$ 500	\$ 100
74010 000 5208	Wait List Deposit	\$	\$ 50	\$	\$	\$ 50
74010 000 5209	Cruise Water Connection	\$	\$ 131	\$ 122	\$	\$
74010 000 5210	Penalties & Late Fees	\$ 7,534	\$ 3,130	\$ 421	\$ 8,000	\$ 8,000
74010 000 5212	Liveaboard Fees	\$ 9,341	\$ 16,830	\$ 18,168	\$ 12,500	\$ 19,077
74010 000 5221	Harbor Miscellaneous Expense`	\$	\$ 10	\$ 308	\$	\$ 100
74010 000 5224	Labor Charges	\$ 2,113	\$ 6,275	\$ 15,203	\$ 3,000	\$ 3,000
74010 000 5234	Material Sales	\$	\$	\$	\$ 2,000	\$
74010 000 5240	Storage*	\$ 19,309	\$	\$	\$	\$
74010 000 5550	Interest Income	\$	\$	\$ 76,308	\$ 15,190	\$
TOTAL HARBOR REVENUES		\$ 982,936	\$ 1,014,480	\$ 964,097	\$ 949,940	\$ 1,047,218

HARBOR FUND EXPENSES TRANSFERS-OUT

74010 000 6001	Salaries & Wages	\$ 96,109	\$ 101,923	\$ 121,051	\$ 90,913	\$ 91,847
74010 000 6002	Temporary Wages (Summer)	\$ 31,729	\$ 22,269	\$ 19,647	\$ 22,400	\$ 22,968
74010 000 6005	Overtime	\$ 5,816	\$ 5,425	\$ 5,575	\$ 4,023	\$ 6,598
74010 000 6100	Employer Costs	\$ 56,418	\$ 57,760	\$ 73,320	\$ 69,805	\$ 52,314
74010 000 7001	Materials & Supplies	\$ 3,524	\$ 4,352	\$ 7,253	\$ 7,000	\$ 7,000
74010 000 7002	Facility Repair & Maintenance	\$ 22,230	\$ 33,743	\$ 25,572	\$ 45,000	\$ 45,000
74010 000 7004	Postage and Shipping	\$	\$ 2,856	\$ 895	\$	\$ 2,000
74010 000 7008	Non capital Equipment	\$ 292	\$ 6,035	\$ 4,491	\$ 6,000	\$ 4,000
74010 000 7009	Equipment Repair & Maintenance	\$ 5,282	\$ 5,347	\$ 3,569	\$ 7,200	\$ 5,000
74010 000 7010	Vehicle Maintenance	\$ 1,127	\$ 705	\$ 1,455	\$ 2,000	\$ 2,000
74010 000 7013	Rental Expense (parking lot)	\$ 460	\$ 6,023	\$ 6,023	\$ 6,023	\$ 6,023
74010 000 7015	Fuel Expense	\$ 619	\$ 585	\$ 901	\$ 2,125	\$ 1,500
74010 000 7100	Uniform, gear & clothing allowance	\$ 1,548	\$ 1,534	\$ 1,084	\$ 2,000	\$ 1,500
74010 000 7501	Utilities	\$ 74,318	\$ 80,249	\$ 32,908	\$ 110,000	\$ 35,054
74010 000 7505	Travel & Training	\$	\$ 512	\$ 368	\$ 500	\$ 500
74010 000 7507	Memberships & Dues	\$	\$ 150	\$	\$	\$ 150
74010 000 7519	Professional Services	\$ 6,598	\$	\$	\$ 25,000	\$ 10,000
74010 000 7556	Harbors Property Lease	\$ 5,783	\$	\$ 6,024	\$ 6,024	\$ 6,024
74010 000 7515	Permits, Inspections & Compliance	\$	\$	\$	\$	\$
74010 000 7601	Charges from Harbor Administration	\$ 50,934	\$	\$ 180,980	\$ 218,620	\$ 225,990
74010 000 7622	Charges from Garage	\$	\$ 12,003	\$	\$	\$
74010 000 7860	Derelict vessel disposal	\$ 423	\$ 15,186	\$ 8,638	\$ 25,000	\$ 25,000
74010 000 7861	Harbor Hoist Expenditures*	\$ 1,353	\$ 14,640	\$ 3,272	\$ 30,000	\$ 7,500
74010 000 7862	Meyers Chuck Expenditures	\$	\$	\$	\$ 5,000	\$ 5,000
74010 000 7900	Capital Expenditures	\$ 220	\$	\$	\$ 30,000	\$ 30,000
74010 000 7980	Bad Debt Expense	\$ 9,285	\$ 70,000	\$ 37,605	\$ 10,000	\$ 25,000
74010 000 8900	Transfer (out) to Other Port & Harbor Fund	\$	\$	\$ 40,000	\$ 615,073	\$ 1,942,566
TOTAL HARBOR EXPENSES		\$ 374,066	\$ 441,296	\$ 580,629	\$ 1,339,706	\$ 2,560,534

HARBOR REVENUES	\$ 982,936	\$ 1,014,480	\$ 964,097	\$ 949,940	\$ 1,047,218
HARBOR EXPENSES & TRANSFERS OUT	\$ (374,066)	\$ (441,296)	\$ (580,629)	\$ (1,339,706)	\$ (2,560,534)
REVENUES OVER (EXPENSES)	\$ 608,870	\$ 573,184	\$ 383,467	\$ (389,765)	\$ (1,513,316)

CONSOLIDATED FUND BALANCE	BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 518,897	\$ 1,376,166	\$ 2,300,196	\$ 2,300,196	\$ 3,192,997
	CHANGE IN NET POSITION	\$ 857,269	\$ 924,029	\$ 801,639	\$ (242,153)	\$ (1,291,414)
	ENDING RESERVE BALANCE (6/30/20XX)	\$ 1,376,166	\$ 2,300,196	\$ 3,192,997	\$ 2,058,043	\$ 1,901,582

Project Description	GL Account	Account Description	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED BUDGET
PROJECT: 74005 Meyer's Chuck Float Replacement Project	74300 000 4974 00 74005	Transfers from Harbors Operating Fund	\$ 40,000	\$ 615,073	\$ 292,566
	74300 000 9999 00 74005	Meyer's Chuck Float Replacement Expenditures	\$ 40,000	\$ 307,566	\$ 292,566
	Resources available over resources used			\$	\$ 307,507
PROJECT: 74006 P&H Security System Project	74300 000 4999 43 74006	2020 SHSP Grant Revenue (DHS)	\$ 149,638	\$ 149,638	\$ 687,272
	74300 000 9999 43 74006	Port & Harbor Security Camera Grant Expenditures (DHS)	\$ 149,638	\$ 149,638	\$ 687,272
	Resources available over resources used				
PROJECT: 74007-09 T-Dock, Heritage, and MSC Anode Project	74300 000 4974 00 74007 74009	Transfers from Harbors Operating Fund	\$	\$	\$ 1,650,000
	74300 000 9999 00 74007 74009	T Dock, Heritage, and MSC Anode Project Expenses	\$	\$	\$ 1,650,000
BEGINNING RESERVE BALANCE (7/1/20XX)		N/A	N/A \$ 47,796	\$ 47,796	\$ 47,796
CHANGE IN NET POSITION		N/A	N/A \$	\$ 307,507	\$
ENDING RESERVE BALANCE (6/30/20XX)		\$ -	\$ -	\$ 47,796	\$ 355,303

JUSTIFICATION & EXPLANATION
HARBOR FUND

GL ACCT DESCRIPTION		
4101 PERS ON-BEHALF REVENUE	REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS	
4190 SHARED FISHERIES BUS. TAX	REVENUE SHARE OF FISH TAX FOR HARVEST WITHIN FISHERIES MANAGEMENT AREA 18. THE PAYMENT IS RECEIVED BY THE DEPARTMENT OF COMMERCE COMMUNITY AND ECONOMIC DEVELOPMENT (DCCED)	
4191 RAW FISHERIES BUS TAX	THE BOROUGH'S SHARE OF FISH TAX DISTRIBUTED BY THE ALASKA STATE DEPARTMENT OF REVENUE	
5200 ANNUAL STALL RENT	REVENUE FROM ANNUAL STALL RENTALS	
5201 MEYERS CHUCK MOORAGE	REVENUE FROM MOORAGE AT MEYERS CHUCK	
5202 TRANSIENT MOORAGE	REVENUE FROM ALL TRANSIENT MOORAGE	
5203 TRANSIENT ELECTRICAL FEES	REVENUE FROM ELECTRICAL USE AT TRANSIENT DOCKS	
5204 HOIST REVENUE	REVENUE FROM USE OF HOIST	
5205 BOAT LAUNCH FEES	SALES OF BOAT LAUNCH PERMITS	
5206 GRID FEES/PRESSURE WASH	REVENUE FROM USE OF GRIDS	
5207 GARBAGE CHARGES	CASH RECEIPTS FOR DISPOSING OF CUSTOMER TRASH	
5208 WAIT LIST DEPOSIT	REVENUE FROM ANNUAL STALL WAIT LIST DEPOSITS	
5210 PENALTIES & LATE FEES	PENALITES AND INTEREST ON DELINQUENT ACCOUNTS	
5212 LIVEABOARD FEES	REVENUE FROM MONTHLY LIVEABOARD FEES	
5224 LABOR CHARGES	REVENUE FROM BOAT TOWING SERVICES, PUMP OUTS, IMPOUND LABOR FEES, AND OTHER MISC. SERVICES THAT REQUIRE LABOR	
5234 MATERIAL SALES	REVENUE FROM SALE OF MISC. OLD/EXTRA MATERIALS	
5240 STORAGE	REVENUE FROM HARBOR FACILITY STORAGE FEES	
5550 INTEREST INCOME	INTEREST INCOME ALLOCATION FROM THE CENTRAL TREASURY ON A PRORATED BASIS (AVERAGE PERCENTAGE OF CASH HELD WITH THE TREASURY)	
6001 SALARIES & WAGES		
	Harbor Maintenance/Security Salary	\$ 50,008
	Harbor Mainenance/Security Salary	\$ 41,840
	TOTAL	\$ 91,847
6002 ALL NON REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP		
6005 OVERTIME		
	Harbor Team Leader OT (100 hrs * \$35.93)	\$ 3,593
	Harbor Mainenance/Security Salary (100 hrs * \$30.06)	\$ 3,006
	TOTAL	\$ 6,598
6100 EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$ 7,462
	STATE OF ALASKA PERS (22%)	\$ 21,658
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 23,194
	TOTAL	\$ 52,314
7001 MATERIALS & SUPPLIES	RESTROOM SUPPLIES AND VARIOUS REPAIR MATERIALS SUCH AS LOCKS, FASTENERS, AND NAILS	

JUSTIFICATION & EXPLANATION
HARBOR FUND CONTINUED

GL ACCT DESCRIPTION

7002 **FACILITY REPAIR & MAINTENANCE** LABOR & MATERIALS TO MAINTAIN DOCKS AND EQUIPMENT, SUCH AS LUMBER, CONCRETE, ELECTRICIAN FEES, HARDWARE, PAINT, CONTRACTOR FEES, METAL, SIGNAGE, AND OTHER MISC. REPAIR & MAINTENANCE MATERIALS

7008 **NON CAPITAL EQUIPMENT** COST OF REPLACING FIRE EXTINGUISHERS

7009 **EQUIPMENT REPAIR & MAINTENANCE** FOR RECERTIFICATION OF DRY CHEM FIRE EXTINGUISHERS AND CONTINGENCY REPAIR NEEDS

7010 **VEHICLE MAINTENANCE** TO REPAIR & MAINTAIN THE LOADER, BOAT LIFTS, WORK VAN, AND THREE TRUCKS

7011 **RENTAL EXPENSE** RENTAL EXPENSES FOR MAN LIFT, BOOM TRUCK, AND OTHER MISC. EQUIPMENT FOR MAINTENANCE PURPOSES

7015 **FUEL EXPENSE** FUEL FOR HARBOR BOATS, HARBOR TRUCKS, SAWS, 4 WHEELERS, OIL AND LUBE FOR PUMPS, AND OTHER MISC. EQUIPMENT THAT REQUIRES FUEL

7100 **UNIFORM, GEAR & CLOTHING ALLOWANCE** HARBOR ATTIRE AS UNIFORM, WORK CLOTHING ALLOWANCE, AND MISC. PPE

7501 **UTILITIES** WATER, SEWER, GARBAGE, AND ELECTRICAL

7505 **TRAVEL & TRAINING** STAFF CPR TRAINING, TRAVEL TO HARBORMASTER CONFERENCE, FISH EXPO, AND SEATTLE BOAT SHOW

7519 **PROFESSIONAL SERVICES CONTRACTUAL** COSTS FOR PRESSURE WASHING CONTINGENCY

7556 **HARBORS PROPERTY LEASE** LEASE OF ANY PRIVATE PROPERTY FOR HARBOR OPERATIONAL USE

7515 **PERMITS, INSPECTIONS & COMPLIANCE** COST OF PERMITS & INSPECTIONS TO KEEP FACILITY IN COMPLIANCE WITH HEALTH & SAFETY REGULATIONS

7601 **CHARGES FROM HARBOR ADMINISTRATION** COST COVERS HARBOR'S PORTION OF OFFICE OPERATION EXPENSES

7622 **CHARGES FROM GARAGE** STAFF LABOR COSTS FOR VEHICLE MAINTENANCE & REPAIRS

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

7860 **DERELICT VESSEL DISPOSAL** COSTS ASSOCIATED WITH BREAKING DOWN AND DISPOSING OF DERELICT VESSELS

7861 **HARBOR HOIST EXPENDITURES** COST FOR NEW HOIST OPERATING SYSTEM, ANNUAL SUPPORT FOR HOIST SYSTEM, RECERTIFICATION OF HOISTS, WIRE, HOSES, OIL, AND MISC. OTHER REPAIR SUPPLIES

7862 **MEYERS CHUCK EXPENDITURES** MISC. REPAIR AND MAINTENANCE SUPPLIES FOR MEYERS CHUCK DOCK AND FACILITY

7900 **CAPITAL EXPENDITURES** PURCHASE OF USED TRUCK TO REPLACE PICKUP #72

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED BUDGET
PORT FUND REVENUES						
74020 000 4101	PERS On behalf Revenue	\$ 4,664	\$ 4,632	\$ 4,700	\$ 4,700	\$ 5,000
74020 000 5110	Port Water Sales	\$	\$ 840	\$ 77	\$	\$
74020 000 5224	Labor Charges	\$ 9,912	\$ 2,401	\$ 4,846	\$ 12,500	\$ 5,210
74020 000 5240	Storage	\$ 9,511	\$ 61,193	\$ 67,262	\$ 60,000	\$ 72,307
74020 000 5241	Wharfage	\$ 25,863	\$ 20,798	\$ 25,046	\$ 30,000	\$ 26,924
74020 000 5242	Dockage	\$ 27,942	\$ 52,671	\$ 76,258	\$ 70,000	\$ 81,977
74020 000 5243	Port Development Fees	\$ 2,460	\$ 23,209	\$ 36,206	\$ 30,000	\$ 38,921
74020 000 5244	Port Transient Fees	\$	\$	\$	\$ 500	\$
74020 000 5245	Cruise Garbage & Water Charges	\$ 362	\$ 1,618	\$ 3,684	\$ 4,000	\$ 3,960
74020 000 5246	Commercial Passenger Wharfage	\$	\$	\$ 53,730	\$ 75,000	\$ 57,760
74020 000 5550	Interest Revenue	\$	\$	\$ 30,523	\$ 6,076	\$ 40,698
TOTAL REVENUES		\$ 80,713	\$ 167,362	\$ 302,331	\$ 292,776	\$ 332,756
PORT FUND EXPENSES						
74020 000 6001	Salaries & Wages	\$ 30,631	\$ 28,691	\$ 8,668	\$ 42,643	\$ 41,840
74020 000 6002	Temporary Wages	\$ 8,422	\$ 4,586	\$ 4,534	\$	\$
74020 000 6005	Overtime	\$ 2,207	\$ 1,600	\$ 2,874	\$ 1,225	\$ 1,202
74020 000 6100	Employer Costs	\$ 17,321	\$ 15,636	\$ 4,541	\$ 31,911	\$ 42,483
74020 000 7001	Materials & Supplies	\$ 1,297	\$ 2,718	\$ 1,513	\$ 3,000	\$ 3,000
74020 000 7002	Facility Repair & Maintenance	\$ 9,993	\$ 10,964	\$ 22,762	\$ 26,000	\$ 25,000
74020 000 7009	Equipment Repair & Maintenance	\$ 275	\$ 555	\$ 17	\$ 3,000	\$ 3,000
74020 000 7010	Vehicle Maintenance	\$ 20	\$	\$ 101	\$ 1,000	\$ 1,000
74020 000 7015	Fuel Automotive	\$ 31	\$	\$	\$ 1,875	\$ 1,500
74020 000 7100	Uniform/Clothing Allowance	\$ 861	\$	\$ 125	\$ 1,700	\$ 1,200
74020 000 7501	Utilities	\$ 5,517	\$ 5,320	\$ 1,902	\$ 9,000	\$ 2,571
74020 000 7505	Travel & Training	\$	\$ 125	\$	\$	\$ 100
74020 000 7508	Insurance	\$ 6,195	\$ 6,195	\$	\$	\$ 7,496
74020 000 7519	Professional Services Contractual	\$	\$	\$ 1,219	\$ 50,000	\$ 65,000
74020 000 7601	Charges from Harbor Administration	\$ 47,002	\$	\$ 72,392	\$ 83,587	\$ 90,396
74020 000 7900	Capital Expenditures	\$	\$	\$	\$	\$
TOTAL EXPENSES		\$ 129,773	\$ 76,389	\$ 120,648	\$ 254,941	\$ 285,789
PORT FUND REVENUES		\$ 80,713	\$ 167,362	\$ 302,331	\$ 292,776	\$ 332,756
PORT FUND EXPENSES		\$ (129,773)	\$ (76,389)	\$ (120,648)	\$ (254,941)	\$ (285,789)
REVENUES OVER (EXPENSES)		\$ (49,060)	\$ 90,972	\$ 181,683	\$ 37,835	\$ 46,968

JUSTIFICATION & EXPLANATION

PORT FUND

GL ACCT DESCRIPTION

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

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

JUSTIFICATION & EXPLANATION

PORT FUND CONTINUED

GL ACCT DESCRIPTION

5246	COMMERCIAL PASSENGER WHARFAGE- REVENUE GENERATED FROM PASSENGER WHARFAGE FEES CHARGED TO CRUISELINES FOR PASSENGERS STEPPING OFF THE SHIP OR LIGHTERING (\$5 FOR TIE UP/\$3 FOR LIGHTERING)		
5550	INTEREST INCOME INTEREST INCOME ALLOCATION FROM THE CENTRAL TREASURY ON A PRORATED BASIS (AVERAGE		
6001	SALARIES & WAGES		
	Port Security Specialist Salary		\$ 41,840
		TOTAL	\$ 41,840
6002	ALL NON REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP		
6005	OVERTIME		
	Port Security Specialist OT (40hrs * \$30.06)		\$ 1,202
		TOTAL	\$ 1,202
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)		\$ 3,263
	STATE OF ALASKA PERS (22%)		\$ 9,469
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 29,752
		TOTAL	\$ 42,483
7001	MATERIALS & SUPPLIES LUMBER AND VARIOUS REPAIR MATERIALS SUCH AS FASTENERS, HARDWARE, SIGNS, ETC.		
7002	FACILITY REPAIR & MAINTENANCE LABOR & MATERIALS TO MAINTAIN SUMMER FLOATS AND BARGE RAMP FACILITY,		
7009	EQUIPMENT REPAIR & MAINTENANCE FOR HAND ROOL REPAIR & MAINTENANCE, AND SAW COMPRESSOR MAINTENANCE		
7010	VEHICLE MAINTENANCE TO REPAIR & MAINTAIN VEHICLES USED WITHIN THE PORT FACILITY		
7015	FUEL EXPENSE FUEL FOR HARBOR BOATS, PORT & HARBOR TRUCKS, SAWS, 4 WHEELERS, OIL AND LUBE FOR PUMPS,		
7100	UNIFORM, GEAR & CLOTHING ALLOWANCE HARBOR ATTIRE AS UNIFORM, WORK CLOTHING ALLOWANCE, AND MISC.		
7501	UTILITIES WATER, GARBAGE, AND ELECTRICAL		
7505	TRAVEL & TRAINING STAFF CPR TRAINING		
7508	INSURANCE COST OF INSURANCE FOR PORT FACILITIES		
7519	PROFESSIONAL SERVICES CONTRACTUAL - COST OF CONTRACTOR SERVICES FOR EVALUATING PORT FACILITY ADJACENT TO THE MARINE SERVICE CENTER		
7601	CHARGES FROM HARBOR ADMINISTRATION COST COVERS HARBOR'S PORTION OF OFFICE OPERATION EXPENSES		
7900	CAPITAL EXPENDITURES SECURITY SYSTEM FOR PORT FACILITIES		

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED BUDGET
MARINE SERVICE CENTER REVENUES						
74030 000 4101	PERS On behalf Revenue	\$ 6,996	\$ 6,949	\$ 7,050	\$ 7,050	\$ 7,500
74030 000 4974	Transfer from Port & Harbors	\$	\$	\$	\$	\$
74030 000 5224	Labor Charges	\$	\$	\$	\$	\$
74030 000 5234	Surplus & Material Sales	\$ (2,193)	\$	\$	\$	\$
74030 000 5240	Yard Storage	\$ 38,612	\$ 10,087	\$ 26,051	\$ 10,000	\$ 28,005
74030 000 5250	Travel Lift Fees	\$ 201,349	\$ 204,193	\$ 161,537	\$ 185,000	\$ 173,652
74030 000 5251	Environmental Fees	\$ 2,094	\$ 2,010	\$ 9,388	\$ 10,000	\$ 10,092
74030 000 5253	Long term Storage	\$ 111,698	\$ 92,562	\$ 112,604	\$ 135,726	\$ 121,049
74030 000 5254	Work area Storage	\$ 64,975	\$ 93,113	\$ 135,433	\$ 115,600	\$ 145,591
74030 000 5255	Electric Revenue	\$ 12,308	\$ 12,132	\$ 15,292	\$ 12,500	\$ 16,439
74030 000 5256	Yard Leases	\$ 59,908	\$ 61,081	\$ 59,915	\$ 71,103	\$ 64,409
74030 000 5258	Travel Lift Inspection	\$ 2,523	\$ 2,400	\$ 1,122	\$ 2,500	\$ 1,206
74030 000 5259	Mobile Boat Lift Deposit	\$	\$	\$	\$	\$
74030 000 5550	Interest Revenue	\$	\$	\$ 45,785	\$	\$ 61,047
TOTAL MSC REVENUES		\$ 498,270	\$ 484,527	\$ 574,176	\$ 549,479	\$ 628,988

MARINE SERVICE CENTER EXPENSES						
74030 000 6001	Salaries & Wages	\$ 55,962	\$ 56,874	\$ 101,374	\$ 110,834	\$ 116,124
74030 000 6002	Temporary Wages	\$	\$ 3,717	\$ 1,563	\$	\$
74030 000 6005	Overtime	\$ 2,978	\$ 6,977	\$ 4,934	\$ 3,185	\$ 12,734
74030 000 6100	Employer Costs	\$ 29,496	\$ 31,217	\$ 31,285	\$ 75,909	\$ 50,474
74030 000 7001	Materials & Supplies	\$ 3,545	\$ 2,057	\$ 1,877	\$ 7,000	\$ 5,000
74030 000 7002	Facility Repair & Maintenance	\$ 12,736	\$ 12,305	\$ 2,091	\$ 15,000	\$ 15,000
74030 000 7004	Postage & Shipping	\$	\$ 5,055	\$ 262	\$	\$
74030 000 7008	Non Capital Equipment*	\$	\$ 4,798	\$ 401	\$ 8,000	\$ 8,000
74030 000 7010	Equipment Repair & Maint.	\$ 1,847	\$ 40,498	\$ 27,949	\$ 25,000	\$ 25,000
74030 000 7009	Vehicle Maintenance	\$ 5,016	\$ 367	\$ 5,268	\$ 6,000	\$ 6,000
74030 000 7015	Fuel Automotive	\$ 6,074	\$ 9,560	\$ 7,460	\$ 9,100	\$ 9,100
74030 000 7100	Uniform, Gear, Clothing	\$ 154	\$ 498	\$	\$ 1,600	\$ 1,200
74030 000 7501	Utilities	\$ 15,626	\$ 12,121	\$ 14,270	\$ 18,000	\$ 14,871
74030 000 7505	Travel & Training	\$	\$	\$	\$ 300	\$ 300
74030 000 7507	Memberships & Dues	\$	\$	\$	\$ 750	\$ 750
74030 000 7508	Insurance	\$	\$ 18,721	\$ 20,593	\$ 3,644	\$ 22,653
74030 000 7519	Professional/Contractual Services	\$	\$ 5,000	\$	\$ 5,000	\$ 5,000
74030 000 7562	Penalties & Interest	\$ 17,750	\$	\$	\$	\$
74030 000 7601	Charges from Administration	\$ 47,003	\$	\$ 108,588	\$ 125,380	\$ 136,848
74030 000 7860	Derelict Vessel Disposal	\$ 2,595	\$ 14,890	\$ 9,775	\$ 25,000	\$ 25,000
74030 000 7900	Capital Equipment	\$ 29	\$	\$	\$	\$
TOTAL MSC EXPENSES		\$ 200,811	\$ 224,654	\$ 337,688	\$ 439,701	\$ 454,054

MSC REVENUES	\$ 498,270	\$ 484,527	\$ 574,176	\$ 549,479	\$ 628,988
MSC EXPENSES	\$ 200,811	\$ 224,654	\$ 337,688	\$ 439,701	\$ 454,054
REVENUES OVER (EXPENSES)	\$ 297,459	\$ 259,873	\$ 236,488	\$ 109,778	\$ 174,934

JUSTIFICATION & EXPLANATION
 MARINE SERVICE CENTER

GL ACCT DESCRIPTION
4101 PERS ON-BEHALF REVENUE REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO
4974 TRANSFER FROM PORT & HARBORS ALLOTMENT FOR MSC FROM PORT & HARBORS FUND
5224 LABOR CHARGES REVENUE FROM TRAVEL LIFT CALL OUTS AND PUMP OUTS OF DERELICT VESSELS IN MSC, AND OTHER MISC. SERVICES THAT REQUIRE LABOR
5234 SURPLUS & MATERIALS SALES REVENUE FROM PUBLIC SURPLUS AND SALE OF MISC. OLD/EXTRA MATERIALS

5240 **YARD STORAGE** REVENUE FROM STORAGE OF EQUIPMENT, TRAILERS, MATERIALS, ETC. BY MSC USERS & VENDORS WHILE WORKING ON VESSELS
 5250 **TRAVEL LIFT FEES** REVENUE FROM ROUND TRIPS (BOAT HAUL OUT & LAUNCH) BY TRAVEL LIFT IN MSC
 5251 **ENVIRONMENTAL FEES** \$1/FOOT ENVIRONMENTAL FEE PER VESSEL LIFT
 5253 **LONG-TERM STORAGE** DAILY SPACE RENT OF VESSELS PLACED IN LONG TERM STORAGE
 5254 **WORK-AREA STORAGE** DAILY SPACE RENT OF VESSELS PLACED IN WORK AREA/MSC YARD
 5255 **ELECTRIC REVENUE** DAILY ELECTRIC FEES CHARGED TO VESSEL OWNERS USING ELECTRICITY IN THE WORK AREA/MSC YARD

5256 **YARD LEASES** MONTHLY RENT OF MSC YARD SPACES LEASED BY VENDORS
 5258 **TRAVEL LIFT INSPECTION** REVENUE FROM 2 HOUR INSPECTION HAUL OUTS
 5259 **MOBILE BOAT LIFT DEPOSIT** DEPOSIT FOR SCHEDULED HAUL OUT DATE
 5550 **INTEREST INCOME** INTEREST INCOME ALLOCATION FROM THE CENTRAL TREASURY ON A PRORATED BASIS (AVERAGE PERCENTAGE OF CASH HELD WITH THE TREASURY)

6001 SALARIES & WAGES			
Marine Service Center Lead Salary		\$	65,139
Marine Service Center Relief Operator Salary		\$	50,985
	TOTAL	\$	116,124

6002 ALL NON REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP

6005 OVERTIME			OT	ACTING
Marine Service Center Lead Salary OT (40hrs * \$46.80) / Acting (100hrs*39.66)			1,872	3,966
Marine Service Center Maintenance Salary OT (80hrs *34.61) / Acting (100hrs * 39.66)			2,930	3,966
	TOTAL	\$	4,802	\$ 7,932

6100 EMPLOYER COSTS			
FICA, SBS AND MEDICARE (7.58%)		\$	9,767
STATE OF ALASKA PERS (22%)		\$	28,349
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$	12,358
	TOTAL	\$	50,475

7001 **MATERIALS & SUPPLIES** CLEANING SUPPLIES FOR RESTROOM FACILITIES, BLOCKING EQUIPMENT, AND OTHER MISC. MSC SUPPLIES
 7002 **FACILITY REPAIR & MAINTENANCE** LABOR & MATERIALS TO MAINTAIN MSC, INCLUDING ROCK, CONCRETE REPAIR, UTILITY REPAIRS, RESTROOM FACILITY UPKEEP, AND FILTRATION SYSTEM & BUILDING MAINTENANCE
 7008 **NON-CAPITAL EQUIPMENT** COST OF NEW BOAT STANDS
 7010 **EQUIPMENT REPAIR & MAINTENANCE** LABOR & MATERIALS TO MAINTAIN MSC EQUIPMENT INCLUDING LIFT STRAPS, LIFT INSPECTIONS, AND MISC REPAIRS/HYDRAULIC RAM REPAIRS
 7009 **VEHICLE MAINTENANCE** COST OF MSC VEHICLE CLEANING & MAINTENANCE
 7015 **FUEL - AUTOMOTIVE** COSTS OF FUEL FOR VEHICLES USED IN THE MSC
 7100 **UNIFORM, GEAR, CLOTHING** COSTS OF CLOTHING ALLOWANCE, PERSONAL PROTECTIVE EQUIPMENT, AND MSC YARD ATTIRE

 7501 **UTILITIES** WATER, SEWER, GARBAGE, AND ELECTRIC FOR MSC FACILITIES
 7505 **TRAVEL & TRAINING** COSTS FOR CPR TRAINING & FORKLIFT TRAINING
 7507 **MEMBERSHIPS & DUES** COSTS FOR UFA MEMBERSHIP
 7508 **INSURANCE** TRAVEL LIFT INSURANCE
 7519 **PROFESSIONAL/CONTRACTUAL SERVICES** COSTS FOR LEGAL SERVICES
 7601 **CHARGES FROM ADMINISTRATION** ACCOUNTS FOR 30% OF ALLOCATED HARBOR ADMINISTRATIVE EXPENSES, SEE ADMIN BUDGET FOR BREAKDOWN
 7860 **DERELICT VESSEL DISPOSAL** COSTS TO PROPERLY DISPOSE OF DERELICT VESSELS FROM MSC



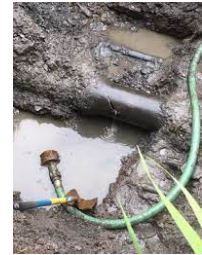
ENTERPRISE FUNDS: SEWER/WASTEWATER FUND

PURPOSE:

The Sewer Department provides wastewater handling in compliance with all State and Federal regulations and ensures the system is operated economically and provides reliable service to the residents of Wrangell.

KEY ACCOMPLISHMENTS:

- Assisted in launching design work for the wastewater treatment plant second phase of disinfection to be required by the EPA.
- Performed numerous repairs to the sewer collection system and lift stations.
- Professionally developed personnel by participating in several safety trainings.
- Adequately adjusted rates to address future capital needs.



LEVEL OF SERVICE AND BUDGET IMPACT:

While further financial assistance from State and Federal agencies will be required to address the deferred maintenance of the collection and treatment systems, the FY 2024 budget provides sufficient resources to achieve the goals of the department.

GOALS AND NEW INITIATIVES:

- To adequately staff the Sewer Department in anticipation of retiring personnel.
- Continue to plan and prepare for implementation of disinfection treatment stage at the Wastewater Treatment Plant.
- Continue to conduct smoke testing to reduce flows and better maintain the collection system.

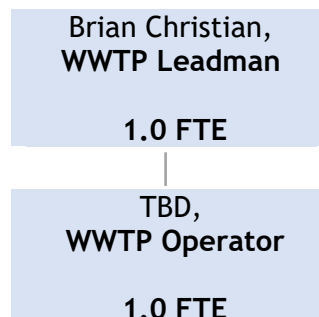
TRENDS AND FUTURE ISSUES:

- Increased State and Federal quality standards.
- Overburdened engineering firms have slowed sewer projects in the planning phase.
- A plan for underground infrastructure overhauls and maintenance in conjunction with material road projects must be coordinated.

PERFORMANCE METRICS:

- In FY 2024, the Sewer Department will track users and progress towards a revitalized wastewater treatment system that will satisfy upcoming federal mandates.

PERSONNEL:

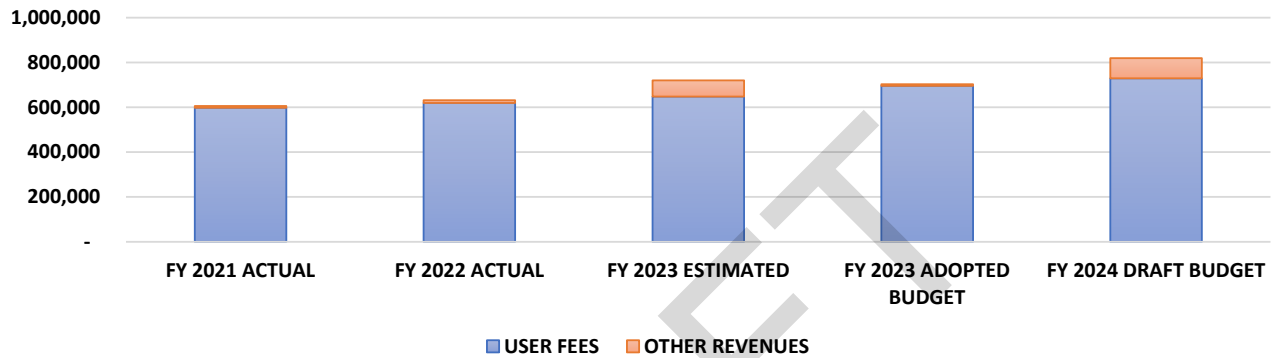


SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
USER FEES	598,144	619,097	647,983	695,750	728,980
OTHER REVENUES	7,883	12,292	71,907	7,000	90,209
TOTAL REVENUE & TRANSFERS-IN	\$ 606,027	\$ 631,389	\$ 719,889	\$ 702,750	\$ 819,189

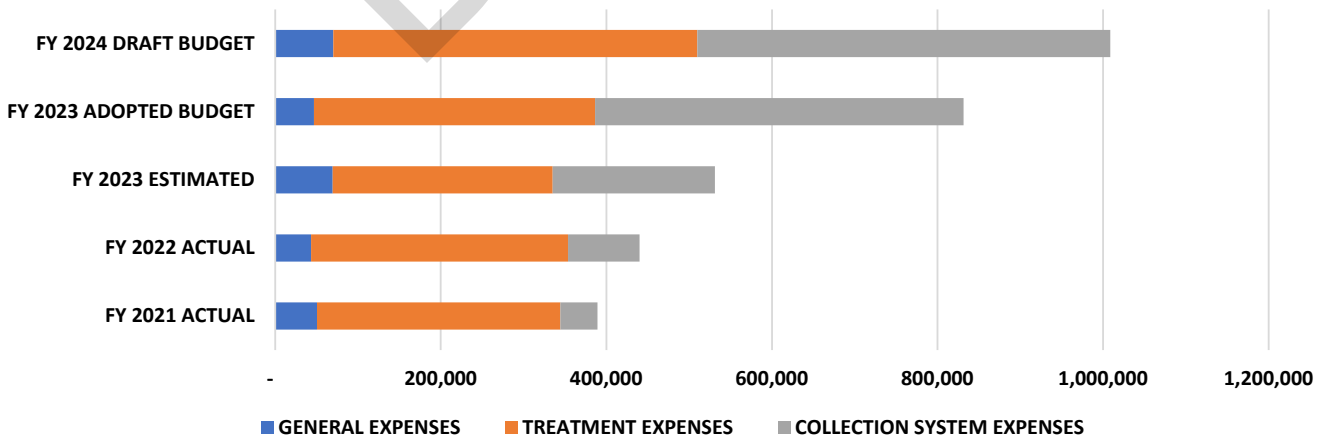
SEWER REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED BUDGET	FY 2024 DRAFT BUDGET
GENERAL EXPENSES	50,293	43,301	69,373	46,628	70,135
TREATMENT EXPENSES	294,061	310,442	265,728	339,751	439,665
COLLECTION SYSTEM EXPENSES	44,889	86,365	195,954	445,169	498,905
TRANSFER OUT					305,000
TOTAL EXPENDITURES	389,243	440,108	531,055	831,548	1,008,705

SEWER EXPENDITURES BY FISCAL YEAR



SEWER FUND REVENUES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
76000 000 4101	PERS On behalf Revenue	\$ 7,883	\$ 12,292	\$ 9,000	\$ 7,000	\$ 7,000
76000 500 5301	User Fees	\$ 598,144	\$ 619,097	\$ 647,983	\$ 695,750	\$ 728,980
76000 500 4600	Miscellaneous Revenues	\$	\$	\$ 500	\$	\$
76000 500 5550	Interest Revenue	\$	\$	\$ 62,407	\$	\$ 83,209
TOTAL SEWER REVENUES		\$ 606,027	\$ 631,389	\$ 719,889	\$ 702,750	\$ 819,189

SEWER FUND ADMINISTRATIVE EXPENSES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
76000 501 7508	Insurance	\$ 6,404	\$ 6,930	\$ 7,623	\$ 7,623	\$ 8,385
76000 501 7603	Charges from Finance	\$ 42,245	\$ 36,342	\$ 58,504	\$ 35,760	\$ 58,504
76000 501 7802	Revenue Bond Principal	\$	\$	\$ 1,714	\$ 1,714	\$ 1,730
76000 501 7803	Revenue Bond Interest	\$ 1,644	\$ 30	\$ 1,532	\$ 1,532	\$ 1,516
TOTAL ADMINISTRATIVE EXPENSES		\$ 50,293	\$ 43,301	\$ 69,373	\$ 46,628	\$ 70,135

TREATMENT PLANT EXPENSES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
76000 502 6001	Salaries & Wages	\$ 111,243	\$ 109,425	\$ 119,034	\$ 107,799	\$ 139,375
76000 502 6005	Overtime	\$ 8,809	\$ 11,395	\$ 5,308	\$ 13,791	\$ 22,926
76000 502 6100	Employer Costs	\$ 75,326	\$ 86,445	\$ 31,369	\$ 52,698	\$ 93,714
76000 502 7001	Materials & Supplies	\$ 6,299	\$ 5,537	\$ 8,940	\$ 7,500	\$ 9,500
76000 502 7002	Facility Repair & Maintenance	\$ 10,372	\$ 2,341	\$ 92	\$ 7,500	\$ 12,500
76000 502 7004	Postage and Shipping	\$	\$ 6,091	\$ 3,122	\$	\$
76000 502 7010	Vehicle Maintenance	\$ 396	\$ 3,904	\$ 2,564	\$ 5,060	\$ 5,000
76000 502 7015	Fuel & Oil Automotive	\$	\$	\$	\$ 2,900	\$ 2,900
76000 502 7025	WTP System Equipment & Maintenance	\$	\$ 71	\$ 615	\$ 15,000	\$ 7,500
76000 502 7100	Uniform, Gear & Clothing Allowance	\$ 505	\$ 976	\$ 657	\$ 1,250	\$ 1,250
76000 502 7501	Utilities	\$ 58,159	\$ 58,997	\$ 60,045	\$ 60,000	\$ 61,446
76000 502 7502	Phone/Internet	\$ 3,568	\$ 2,719	\$ 2,781	\$ 3,631	\$ 3,193
76000 502 7505	Travel & Training	\$ 100	\$ 650	\$	\$	\$
76000 502 7515	Permits, Inspections & Compliance	\$ 16,972	\$ 16,310	\$ 18,115	\$ 15,600	\$ 15,600
76000 502 7517	Freight & Shipping	\$	\$	\$	\$ 4,000	\$ 4,000
76000 502 7519	Professional/Contractual Services	\$	\$ 214	\$	\$ 25,000	\$ 25,000
76000 502 7621	Public Works Labor Charges	\$ 549	\$	\$	\$ 4,935	\$ 21,090
76000 502 7622	Charges from Garage	\$ 1,689	\$ 2,589	\$ 10,816	\$ 10,816	\$ 8,073
76000 502 7629	Charges from Capital Facilities	\$ 75	\$ 1,549	\$ 2,269	\$ 2,269	\$ 6,599
76000 502 7900	Capital Expenses	\$	\$ 1,229	\$	\$	\$
TREATMENT PLANT EXPENSES		\$ 294,061	\$ 310,442	\$ 265,728	\$ 339,751	\$ 439,665

COLLECTION SYSTEM EXPENSES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED
76000 503 6001	Salaries & Wages	\$ 1,572	\$ 4,073	\$ 149		
76000 503 6005	Overtime	\$ 198	\$ 320	\$ 149		
76000 503 6100	Employer Costs	\$ 1,710	\$ 3,325	\$ 192		
76000 503 7025	Collection System Maintenance	\$ 25,706	\$ 70,088	\$ 145,660	\$ 127,000	\$ 117,000
76000 503 7621	Public Works Labor Charges	\$ 15,156	\$ 8,559	\$ 14,806	\$ 14,806	\$ 21,090
76000 503 7900	Capital Expenses	\$ 546	\$	\$	\$ 25,000	\$ 75,000
76000 503 8900	Transfer to Residential Construction Fund	\$	\$	\$	\$	\$ 305,000
76000 503 8990	Transfer to Sewer CIP Fund	\$	\$	\$ 35,000	\$ 278,363	\$ 285,815
COLLECTION SYSTEM EXPENSES		\$ 44,889	\$ 86,365	\$ 195,954	\$ 445,169	\$ 803,905

TOTAL REVENUES	\$ 606,027	\$ 631,389	\$ 719,889	\$ 702,750	\$ 819,189
TOTAL EXPENSES	\$ (389,243)	\$ (440,108)	\$ (531,055)	\$ (831,548)	\$ (1,313,705)
TOTAL CHANGE IN NET POSITION	\$ 216,784	\$ 191,281	\$ 188,834	\$ (128,798)	\$ (494,515)
BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 773,378	\$ 990,162	\$ 1,181,443	\$ 1,389,670	\$ 1,389,670
CHANGE IN NET POSITION	\$ 216,784	\$ 191,281	\$ 188,834	\$ (128,798)	\$ (494,515)
ENDING RESERVE BALANCE (6/30/20XX)	\$ 990,162	\$ 1,181,443	\$ 1,389,670	\$ 1,260,872	\$ 895,155

ENTERPRISE FUND: SEWER CIP FUND

Fund #76300

Project Description	GL Account	Account Description	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 DRAFT BUDGET
PROJECT: 76002	76300 000 4976 00 76002	Transfers from Sewer Operating Fund	\$	\$ 285,815	\$ 260,000
NODE 8 PUMP STATION REHABILITATION	76300 503 9999 00 76002	Node 8 Sewer Pump Station Rehabilitation	\$	\$ 260,000	\$ 260,000
		Resources available over resources used	\$	\$ 25,815	\$

PROJECT: 76006 WMC LIFT STATION PROJECT	76300 000 4999 11 76006	DCCED Hospital Grant Revenue	\$	298,819	\$	298,819	\$
	76300 503 9999 11 76006	DCCED Hospital Grant Expenditures (WMC Lift	\$	298,819	\$	298,819	\$
Resources available over resources used			\$		\$		\$
PROJECT: 76007 WWTP DISINFECTION PROJECT	76300 000 4999 00 76007	Transfer from Sewer Operating Fund	\$	14,185	\$	35,000	\$
	76300 503 9999 00 76007	WWTP Disinfection Capital Project	\$	14,185	\$	35,000	\$
Resources available over resources used			\$		\$		\$

BEGINNING RESERVE BALANCE (7/1/20XX)	\$	18,231	\$	18,231	\$	18,231
CHANGE IN NET POSITION	\$		\$	25,815	\$	
ENDING RESERVE BALANCE (6/30/20XX)	\$	18,231	\$	44,047	\$	18,231

JUSTIFICATION & EXPLANATION
SEWER FUND

GL ACCT DESCRIPTION

4101	PERS ON-BEHALF REVENUE	REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS				
5301	USER FEES	ANNUAL REVENUE FROM USER FEES				
4600	MISCELLANEOUS REVENUES	- ALL OTHER REVENUES OUTSIDE OF PERS, USER FEES AND INVESTMENT INCOME. THIS WILL INCLUDE				
5550	INTEREST INCOME	THE ALLOCATION OF INVESTMENT INCOME FROM THE BARNES TOTEM TRUST AND THE PORTION OF SEWER FUND CASH				
7508	INSURANCE	VEHICLE AND BUILDING INSURANCE				
7509	BANK & CREDIT CARD FEES	BANK FEES FOR USING CREDIT CARDS				
7603	CHARGES FROM FINANCE	TOTAL ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, BILLING MATERIALS, AUDITING SERVICES AND CREDIT CARD FEES				
7802	REVENUE BOND PRINCIPAL	PRINCIPAL PAYMENTS ON 2017 USDA SEWER REVENUE BOND				
7803	REVENUE BOND INTEREST	INTEREST PAYMENTS ON 2017 USDA SEWER REVENUE BOND				
6001	SALARIES & WAGES					
		Wastewater Leadman Salary			\$	78,212
		Wastewater Leadman Overlap			\$	31,010
		Wastewater Operator Salary (1/2)			\$	30,152
		TOTAL			\$	139,375
6005	OVERTIME					
		Wastewater Leadman OT, Standby			\$	11,687
		Wastewater Leadman Overlap OT			\$	2,228
		Wastewater Operator OT, Standby, Acting			\$	9,011
		TOTAL			\$	22,926
6100	EMPLOYER COSTS					
		FICA, SBS AND MEDICARE (7.58%)			\$	12,302
		STATE OF ALASKA PERS (22%)			\$	35,706
		GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION			\$	45,706
		TOTAL			\$	93,714
7001	MATERIALS & SUPPLIES	OFFICE SUPPLIES SUCH AS PRINTER PAPER & PRINTER INK, CLEANING SUPPLIES, LABORTAORY SUPPLIES, SMALL TOOLS & PARTS, AND FUEL FOR MAINTENANCE SUPPLIES SUCH AS PRESSURE WASHERS & WEED EATERS				
7002	FACILITY REPAIR & MAINTENANCE	COST OF MATERIALS & SUPPLIES TO MAINTAIN WWT BUILDING, LAGOONS, AND MECHANICAL EQUIPMENT				
7010	VEHICLE MAINTENANCE	COST OF MATERIALS & REPAIRS TO ALL SEWER FACILITY VEHICLES & THEIR EQUIPMENT				
7015	FUEL & OIL - AUTOMOTIVE	COST OF VEHICLE FUEL AND FUEL FOR TWO STANDBY GENERATORS				
502 7025	WTP SYSTEM EQUIPMENT & MAINTENANCE	- COST OF DEWATER BAGS AND MATERIALS FOR THE WATER TREATMENT PLANT				
503 7025	COLLECTION SYSTEM MAINTENANCE	COST OF MATERIALS TO REPAIR & MAINTAIN THE SEWER COLLECTION SYSTEM, SPARE PARTS AND				
7100	UNIFORM, GEAR & CLOTHING ALLOWANCE	PPE SUCH AS EAR PROTECTION, FACE SHIELDS, SAFETY GLASSES, HIGH VISIBILITY RAIN GEAR,				
7501	UTILITIES	WATER, SEWER, GARBAGE, AND ELECTRIC FOR THE TREATMETN PLANT AND PUMP STATIONS				
7502	PHONE/INTERNET	ANNUAL ALLOTMENT FOR PHONE LANDLINE AND INTERNET SERVICE				
7505	TRAVEL & TRAINING	COST OF ONLINE CEU TRAINING & INDIVIDUAL STAFF TRAININGS				
7515	PERMITS, INSPECTIONS, & COMPLIANCE	COST FOR QUARTERLY COMPLIANCE TESTING & SUPPLIES, AS WELL AS DEC ANNUAL FEE FOR DOMESTIC WATER SYSTEMS				
7517	FREIGHT & SHIPPING	MISC. FREIGHT & SHIPPING COSTS				
7519	PROFESSIONAL SERVICES CONTRACTUAL	ENGINEERING FOR LIFT STATION UPGRADES				
7621	PUBLIC WORKS LABOR CHARGES	COSTS INCURRED BY THE SEWER DEPARTMENT FOR PUBLIC WORKS LABOR				
7622	CHARGES FROM GARAGE	COSTS INCURRED BY THE SEWER DEPARTMENT FOR GARAGE LABOR				
7629	CHARGES FROM CAPITAL FACILITIES	STAFF LABOR COSTS FOR CAPITAL FACILITIES				
7900	CAPITAL EXPENDITURES	SCREEN PUMP BASKET				



ENTERPRISE FUNDS: SANITATION FUND

PURPOSE:

The purpose of the Sanitation Department is to provide quality collection services of garbage, solid waste, and brush disposal to Wrangell residents with a professional, courteous, and efficient staff.

KEY ACCOMPLISHMENTS:

- Operations have been adjusted to maximize bailer efficiency with current transfer station layout.
- Funding provided by unrestricted reserves and the Denali Commission has allowed the Borough to continue planning and design of the transfer station loading dock.
- Successfully onboarded a new employee at the solid waste transfer station expanding operating hours for Wrangell residents.
- Procured a new garbage truck and placed it into serve at no cost to users as a result of the Finance Department achieving funding through the Department of Community, Commerce and Economic Development’s (DCCED) Local Government Lost Revenue Grant (LGLR Grant).



LEVEL OF SERVICE AND BUDGET IMPACT:

The current budget adequately supports the Sanitation Funds operations.

GOALS AND NEW INITIATIVES:

- Begin construction of SWTS loading dock in FY 2024.
- Prepare for using a scale at the SWTS facility.
- Find a tire shredder solution to reduce the tire burden at the sanitation facility.
- Replace oldest garbage truck in fleet by the end of FY 2025.

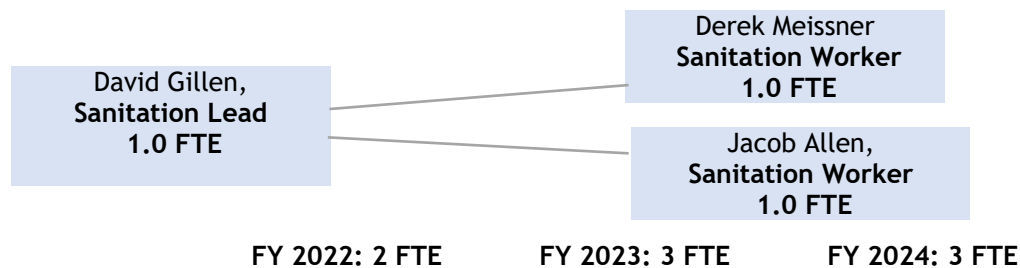
TRENDS AND FUTURE ISSUES:

- Overburdened engineering firms have slowed project development.
- Retrofitting bailer to the new loading dock design.
- Solutions for citizens desiring less/more pick-up frequency.
- Increased cost of waste shipment and disposal.

PERFORMANCE METRICS:

- In FY 2024, the Sanitation Department will track users and progress towards a new loading dock facility and other capital equipment necessary to continue operations.

PERSONNEL:



		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED BUDGET
SANITATION FUND REVENUES						
78000 000 4101	PERS On behalf Revenue	\$ 7,451	\$ 8,898	\$ 11,000	\$ 7,353	\$ 10,000
78000 600 5401	User Fees	\$ 593,990	\$ 637,906	\$ 816,912	\$ 886,982	\$ 841,420
78000 600 5410	Landfill Revenue	\$ 44,277	\$ 35,575	\$ 46,849	\$ 35,000	\$ 45,000
78000 600 5415	Recycle Revenue	\$ 24,982	\$ 20,336	\$	\$ 18,147	\$ 5,000
78000 600 5550	Interest Revenue	\$	\$	\$ 41,768	\$ 4,500	\$ 55,691
78000 600 4999	DCRA LGLR Grant Revenue (Garbage Truck)	\$	\$	\$ 296,027	\$ 294,785	\$
TOTAL SANITATION REVENUES		\$ 670,700	\$ 702,714	\$ 1,212,556	\$ 1,246,767	\$ 957,111

SANITATION FUND ADMINISTRATIVE EXPENSES						
78000 601 7505	Travel & Training	\$ 180	\$	\$	\$ 2,000	\$ 10,000
78000 601 7508	Insurance	\$ 12,546	\$ 13,077	\$ 9,130	\$ 11,110	\$ 10,043
78000 601 7603	Charges from Finance	\$ 37,405	\$ 36,341	\$ 35,760	\$ 35,760	\$ 52,507
TOTAL ADMINISTRATIVE EXPENSES		\$ 50,131	\$ 49,418	\$ 44,890	\$ 48,869	\$ 72,550

SANITATION FUND COLLECTION EXPENSES						
78000 602 6001	Salaries & Wages	\$ 62,744	\$ 57,933	\$ 78,350	\$ 53,614	\$ 54,656
78000 602 6005	Overtime	\$ 974	\$ 2,218	\$ 1,797	\$ 3,081	\$ 3,141
78000 602 6100	Employer Costs	\$ 48,711	\$ 48,039	\$ 52,999	\$ 47,965	\$ 35,520
78000 602 7001	Materials & Supplies	\$ 50	\$ 108	\$ 95	\$ 500	\$ 500
78000 602 7004	Postage	\$	\$ 3,133	\$ 13,182	\$	\$
78000 602 7010	Vehicle Maintenance	\$ 20,052	\$ 21,701	\$ 37,927	\$ 36,800	\$ 50,000
78000 602 7015	Fuel & Oil Automotive	\$	\$ 599	\$	\$ 17,000	\$ 17,000
78000 602 7100	Uniform, Gear & Clothing Allowance	\$ 53	\$ 873	\$ 539	\$ 1,500	\$ 1,500
78000 602 7621	Public Works Labor Charges	\$ 6,301	\$ 64,462	\$ 4,500	\$ 4,500	\$ 6,327
78000 602 7622	Charges from Garage	\$ 13,201	\$ 7,928	\$ 30,300	\$ 30,300	\$ 57,506
78000 602 7844	Dumpsters	\$ 16,113	\$ 11,562	\$ 3,156	\$ 15,000	\$ 15,000
TOTAL COLLECTION EXPENSES		\$ 168,201	\$ 218,555	\$ 222,845	\$ 210,260	\$ 241,151

SANITATION FUND SOLID WASTE TRANSFER STATION EXPENSES						
78000 603 6001	Salaries & Wages	\$ 58,285	\$ 50,545	\$ 63,148	\$ 101,727	\$ 105,207
78000 603 6002	Temporary Wages	\$	\$ 9,221	\$	\$	\$
78000 603 6005	Overtime	\$ 3,586	\$ 3,977	\$ 2,110	\$ 5,846	\$ 6,046
78000 603 6100	Employer Costs	\$ 41,911	\$ 39,952	\$ 39,211	\$ 82,980	\$ 66,209
78000 603 7001	Materials & Supplies	\$ 2,008	\$ 2,831	\$ 2,221	\$ 3,000	\$ 3,000
78000 603 7002	Facility Repair & Maintenance	\$ 2,356	\$ 2,081	\$ 3,545	\$ 4,700	\$ 4,700
78000 603 7004	Postage and Shipping	\$	\$ 1,408	\$ 4,245	\$	\$
78000 603 7008	Non capital Equipment	\$ 317	\$	\$	\$	\$
78000 603 7010	Vehicle Maintenance	\$ 1,153	\$ 9,552	\$ 3,262	\$ 5,100	\$ 21,000
78000 603 7011	Equipment Rental	\$	\$	\$	\$	\$
78000 603 7018	Miscellaneous Tools	\$ 454	\$	\$	\$	\$
78000 603 7501	Utilities	\$ 5,718	\$ 7,067	\$ 4,302	\$ 7,000	\$ 5,125
78000 603 7502	Phone/Internet	\$ 1,244	\$ 1,792	\$ 1,445	\$ 1,248	\$ 1,608
78000 603 7515	Permits, Inspections & Compliance	\$ 1,452	\$ 1,692	\$ 1,003	\$ 1,000	\$ 1,000
78000 603 7519	Professional Services Contractual	\$ 740	\$ 13,498	\$	\$ 14,240	\$ 8,250
78000 603 7621	Public Works Labor Charges	\$	\$	\$ 5,922	\$ 5,922	\$ 6,327
78000 603 7622	Charges from Garage	\$	\$ 7,240	\$	\$	\$
78000 603 7629	Charges from Capital Facilities	\$ 605	\$ 2,228	\$ 4,539	\$ 4,539	\$ 7,829
78000 603 7840	Solid Waste Shipping & Disposal	\$ 269,107	\$ 239,249.07	\$ 263,260	\$ 280,000	\$ 385,000
78000 603 7841	Hazardous Waste Management	\$	\$	\$	\$ 23,000	\$ 26,000
78000 603 7842	Recycle Costs	\$ 39,117	\$ 21,505	\$ 10,890	\$ 28,120	\$ 28,000
78000 603 7900	Capital Expenditures	\$	\$ 1,229	\$ 299,210	\$ 294,785	\$ 50,000
78000 603 8990	Transfer to Capital Projects Fund	\$	\$	\$ 24,000	\$ 117,400	\$ 229,552
TOTAL SOLID WASTE TRANSFER STATION EXPENSES		\$ 428,053	\$ 415,066	\$ 732,314	\$ 980,608	\$ 954,852

TOTAL REVENUES	\$ 670,700	\$ 702,714	\$ 1,212,556	\$ 1,246,767	\$ 957,111
TOTAL EXPENSES	\$ 646,384	\$ 683,038	\$ 1,000,049	\$ 1,239,737	\$ 1,268,553
TOTAL CHANGE IN NET POSITION	\$ 24,316	\$ 19,676	\$ 212,508	\$ 7,030	\$ (311,442)
BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 66,961	\$ 91,277	\$ 110,952	\$ 110,952	\$ 323,460
CHANGE IN NET POSITION	\$ 24,316	\$ 19,676	\$ 212,508	\$ 7,030	\$ (311,442)
ENDING RESERVE BALANCE (6/30/20XX)	\$ 91,277	\$ 110,952	\$ 323,460	\$ 117,982	\$ 12,017

Project Description	GL Account	Account Description	FY 2023 ESTIMATED	FY 2023 ADOPTED	FY 2024 PROPOSED BUDGET
PROJECT: 78003 SWTS LOADING DOCK	78300 000 4999 00 78003	Denali Commission SWTS Loading Dock Grant Revenue	\$	\$	\$ 250,000
	78300 000 4999 00 78003	Transfers from Sanitation Operating Fund	\$ 24,000	\$ 117,400	\$ 229,552
	78300 603 9999 00 78003	SWTS Loading Dock Project Expenses	\$ 24,000	\$ 391,499	\$ 479,552
Resources available over resources used			\$	\$ (274,099)	\$
BEGINNING RESERVE BALANCE (7/1/20XX)			\$ 613,538	\$ 613,538	\$ 613,538
CHANGE IN NET POSITION			\$	\$ (274,099)	\$
ENDING RESERVE BALANCE (6/30/20XX)			\$ 613,538	\$ 339,439	\$ 613,538

JUSTIFICATION & EXPLANATION
SANITATION FUND

GL ACCT DESCRIPTION

4101 PERS ON-BEHALF REVENUE	REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
5401 USER FEES	ANNUAL REVENUE FROM USER FEES		
5410 LANDFILL REVENUE	ANNUAL REVENUE FROM LANDFILL FEES		
5415 RECYCLE REVENUE	REVENUE FROM RECYCLING		
5550 INTEREST INCOME	THE ALLOCATION OF INVESTMENT INCOME FROM THE PORTION OF SANITATION FUND CASH INVESTED		
7505 TRAVEL & TRAINING	FOR BALER TRAINING IN PETERSBURG		
7508 INSURANCE	VEHICLE AND BUILDING INSURANCE		
7509 BANK & CREDIT CARD FEES	BANK FEES FOR USING CREDIT CARDS		
7603 CHARGES FROM FINANCE	TOTAL ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, BILLING MATERIALS, AUDITING SERVICES AND CREDIT CARD FEES		
6001 SALARIES & WAGES			
	Sanitation Worker (Collection) Salary	\$	54,656
	Sanitation Lead (Transfer Station) Salary	\$	61,456
	Sanitation Worker (Transfer Station) Salary	\$	43,751
	TOTAL	\$	159,864
6005 OVERTIME			
	Sanitation Worker (Collection) OT 80hrs @ \$39.26	\$	3,141
	Sanitation Worker (Transfer Station) OT 80hrs @ \$44.15	\$	3,532
	Sanitation Worker (Transfer Station) OT 80hrs @ \$31.43	\$	2,514
	TOTAL	\$	9,188
6100 EMPLOYER COSTS			
	FICA, SBS AND MEDICARE (7.58%)	\$	4,381
	STATE OF ALASKA PERS (22%)	\$	12,715
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	18,424
	TOTAL	\$	35,520
		Collection	SWTS
		\$ 4,381	\$ 8,433
		\$ 12,715	\$ 24,476
		\$ 18,424	\$ 33,300
		\$ 35,520	\$ 66,209
7001 MATERIALS & SUPPLIES	COST OF VARIOUS OFFICE SUPPLIES SUCH AS PRINTER PAPER, RECEIPT PAPERS, PENS, ETC.		
7002 FACILITY REPAIR & MAINTENANCE	COSTS OF ROCK AND GRAVEL FOR MAINTAINING ROAD TO LANDFILL AND OTHER MISC. MAINTENANCE NEEDS		
7008 NON-CAPITAL EQUIPMENT	NO EXPENSES BUDGETED		
7010 VEHICLE MAINTENANCE	FOR PARTS & LABOR TO MAINTAIN & REPAIR TWO GARBAGE TRUCKS		
7015 FUEL & OIL - AUTOMOTIVE	FUEL FOR GARBAGE TRUCKS		
7100 UNIFORM, GEAR & CLOTHING ALLOWANCE	PPE SUCH AS RUBBER GLOVES, SAFETY GLASSES, EAR PROTECTION, HIGH VISABILITY RAIN GEAR, AS WELL AS A CLOTHING ALLOWANCE PER EMPLOYEE		
7501 UTILITIES	WATER, SEWER, AND ELECTRICAL		
7502 PHONE/INTERNET	ANNUAL ALLOTMENT FOR PHONE LANDLINE AND INTERNET SERVICE		
7515 PERMITS, INSPECTIONS, & COMPLIANCE	COST FOR QUARTERLY COMPLIANCE TESTING & SUPPLIES, AS WELL AS DEC ANNUAL FEE FOR DOMESTIC WATER SYSTEMS		
7519 PROFESSIONAL SERVICES CONTRACTUAL	COST FOR BALER TECHNICAL SUPPORT & CDL RANDOM DRUG TESTING		
7621 PUBLIC WORKS LABOR CHARGES	COSTS INCURRED BY THE SANITATION DEPARTMENT FOR PUBLIC WORKS LABOR		
7622 CHARGES FROM GARAGE	COSTS INCURRED BY THE SANITATION DEPARTMENT FOR GARAGE LABOR TO REPAIR GARBAGE TRUCKS		
7629 CHARGES FROM CAPITAL FACILITIES	STAFF LABOR COSTS FOR CAPITAL FACILITIES		
7840 SOLID WASTE SHIPPING & DISPOSAL	COSTS FOR SHIPPING & DISPOSAL OF MSW TO REPUBLIC SERVICES, SHIPPING COSTS FOR TIRE SHEAR & 3 MONTH TIRE REMOVAL PROCESS		

7841 **HAZARDOUS WASTE MANAGEMENT** FREON DISPOSAL COSTS, COSTS TO COLLECT, SHIP, AND DISPOSE OF HHW,
ENVIRONMENTAL CONSULTANTS FEE INCLUDED
7842 **RECYCLE COSTS** RECYCLING MATERIALS & SUPPLIES, BINS FOR SHIPPING METALS
7844 **DUMPSTERS** DUMPSTERS, 48 GALLON CANS, AND HARDWARE FOR GARBAGE CAN LIDS
7900 **CAPITAL EXPENDITURES** NO CAPITAL EXPENDITURES IN THE OPERATING FUND HAVE BEEN BUDGETED

DRAFT



SCHEDULE OF BUDGET APPENDICIES:

- **APPENDIX 1:** PERMANENT EMPLOYEE & PAYROLL HISTORICAL FIGURES
- **APPENDIX 2:** PROPERTY TAX ANALYSIS, ASSESSMENT CERTIFICATION, AND ASSEMBLY REPORT
- **APPENDIX 3:** SALES TAX HISTORICAL ANALYSIS
- **APPENDIX 4:** FUTURE DEBT SERVICE
- **APPENDIX 5:** CAPITAL PROJECT SUMMARY AND PROJECT DESCRIPTIONS

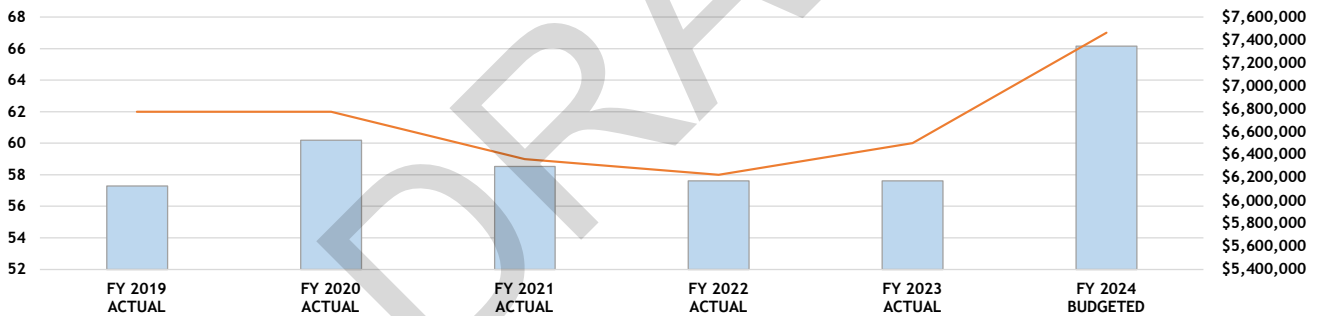
DRAFT



SUMMARY OF PERMANENT EMPLOYEES W/ BENEFITS

DEPARTMENT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED
ADMINISTRATION	1	1	1	1	1	1
CLERK	1	1	1	1	1	1
FINANCE	5	5	4	5	5	6
FIRE/EMS	2	2	2	2	2	2
POLICE	8	7	7	7	7	8
DISPATCH	5	6	6	5	5	5
PUBLIC WORKS	6	8	6	6	6	6
GARAGE	3	1	1	1	2	2
CAPITAL FACILITIES	4	4	5	4	4	5
ECO DEV / P&Z	1	1	1	1	1	2
LIBRARY	3	3	2	2	2	2
NOLAN CENTER	2	2	2	2	3	3
PARKS & RECREATION	3	3	3	3	3	4
LIGHT & POWER	6	6	6	6	6	6
WATER	2	2	2	2	1.5	2
PORT / HARBOR	6	6	6	6	6	7
SEWER	2	2	2	2	1.5	2
SANITATION	2	2	2	2	3	3
TOTAL PERMANENT EMPLOYEES W/ BENEFITS	62	62	59	58	60	67
PERMANENT EMPLOYEE PAYROLL COST	\$ 5,753,901	\$ 6,233,230	\$ 6,078,885	\$ 5,932,224	\$ 6,058,114	\$ 7,260,971
TEMPORARY EMPLOYEE PAYROLL COST	\$ 371,553	\$ 292,905	\$ 217,092	\$ 238,019	\$ 113,166	\$ 84,108
TOTAL PAYROLL COST	\$ 6,125,454	\$ 6,526,135	\$ 6,295,977	\$ 6,170,243	\$ 6,171,280	\$ 7,345,079
GROWTH Y/Y	n/a	6.54%	-3.53%	-2.00%	0.02%	19.02%

TOTAL PAYROLL COST & FTEs BY FISCAL YEAR



THE SUMMARY ABOVE INDICATES THE AMOUNT OF PERMANENT (BENEFITED) EMPLOYEES BUDGETED FOR FY 2024 OPERATIONS. THIS IS DIFFERENT FROM FULL TIME EQUIVALENT (FTE) COUNT DISPLAYED ON EACH DEPARTMENT'S COVER PAGE AS FTE INDICATES THE NUMBER OF EMPLOYEES WORKING A 40-HOUR WORK WEEK WHILE PERMANENT EMPLOYEES COULD BE PRESCRIBED LESS WORKING HOURS DEPENDING ON THE NATURE OF THEIR POSITION.

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

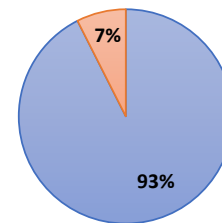
Property Tax Revenue for FY 2024			
	Assessed Value	MR/1000	Tax Revenue
Inside Service	207,980,100	0.975%	2,027,805.98
Outside Service	16,784,400	0.400%	67,137.60
Total Property Taxes	224,764,500		2,094,944

Inside Service Area		Outside Service Area	
Mill Rate	9.75	Mill Rate	4.00
Taxable Property:		Taxable Property:	
<i>Land:</i>	64,183,200	<i>Land:</i>	10,904,000
<i>Improvements:</i>	143,796,900	<i>Improvements:</i>	5,880,400
Total	207,980,100	Total	16,784,400
Value per Inside Mill	21,331,292	Value per Outside Mill	4,196,100

Weighted Average Per Mill Value:	
Total Taxable Property	
Inside Service Area	207,980,100 A
Outside Service Area	16,784,400 B
Total	224,764,500 C
WAMR = (A/C*12.75) + (B/C*4)	9.55
WAVPM = C/WAMR	23,530,752

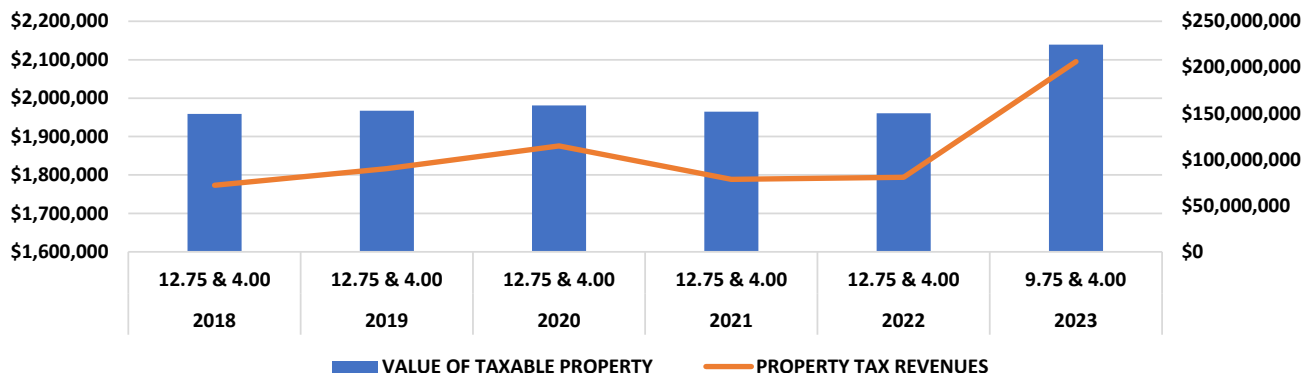
Taxable Property Value by Service Area

Inside Service Area Outside Service Area



TAX YEAR	MILL RATE	VALUE OF TAXABLE PROPERTY	PROPERTY TAX REVENUES
2018	12.75 & 4.00	\$149,469,100	\$1,773,430
2019	12.75 & 4.00	\$153,079,000	\$1,816,352
2020	12.75 & 4.00	\$158,912,300	\$1,875,663
2021	12.75 & 4.00	\$151,893,600	\$1,788,487
2022	12.75 & 4.00	\$150,129,400	\$1,793,864
2023	9.75 & 4.00	\$224,764,500	\$2,094,944

PROPERTY TAX HISTORICAL ANALYSIS





**CITY & BOROUGH
OF WRANGELL**

(907) 874-2381
P.O. Box 531,
Wrangell, AK 99929

mfvillarma@wrangell.com
www.wrangell.com

May 17, 2023

To whom it may concern:

CERTIFICATION

2023 Real Property Tax Roll

I, Mason F. Villarma, Finance Director for The City and Borough of Wrangell, Alaska do hereby certify the following assessed values for Tax Year 2023 on behalf of Michael C. Renfro, Contract Assessor, of the Appraisal Company of Alaska:

Total Assessed

Land	\$111,236,300
Improvements	\$267,589,500
TOTAL	\$378,825,800

Less Exemptions

Municipal Owned	\$56,778,700
Senior	\$40,097,800
Disabled Veteran	\$ 1,304,100
Fire Suppression	\$24,800
Other (State, Federal, Church)	\$55,855,900
TOTAL NON TAXABLE	<\$154,061,300>

TOTAL TAXABLE ASSESSED VALUE **\$224,764,500**

Sincerely,

Mason Villarma
Finance Director
City and Borough of Wrangell

2023 City and Borough of Wrangell Assessment Roll

Prepared By Mason Villarma

03/13/2023

Total Assessment

\$378,825,800	Total
\$111,236,300	Land
\$267,589,500	Improvements

Taxable inside Services Area 1,608

\$207,980,100	Total
\$64,183,200	Land
\$143,796,956	Improvements

Taxable Outside Services Area 408

\$16,784,400	Total
\$10,904,000	Land
\$5,880,400	Improvements

Total Taxable Property

\$224,764,500	Total
\$75,087,200	Land
\$149,677,356	Improvements

Non-Taxable Property Totals

Municipal Owned	314	\$-56,778,700
Senior Citizen Exemptions	311	\$-40,097,800
Disabled Vet	9	\$-1,304,100
Fire Suppression	5	\$-24,800
All Other Exemptions <small>State, Federal, Church</small>	264	\$-55,855,900
Total Non-Taxable Property	903	\$-154,061,300

APPENDIX II | ASSESSMENT ASSEMBLY REPORT

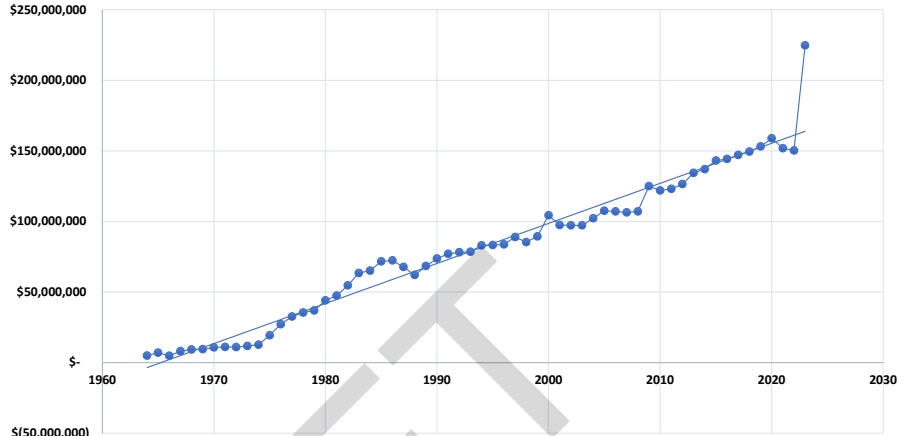




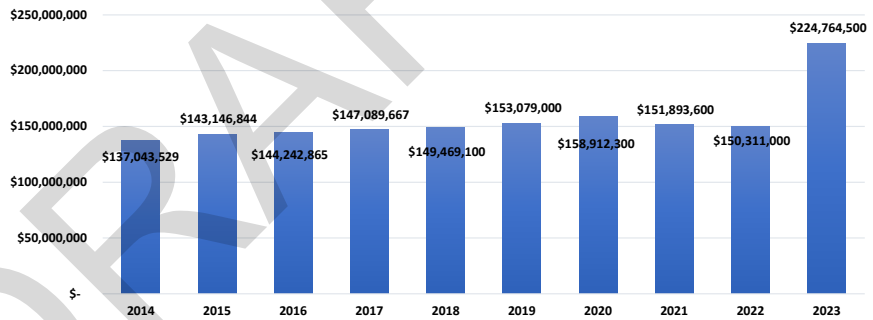
HISTORICAL ASSESSMENT VALUES & MILL RATE

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

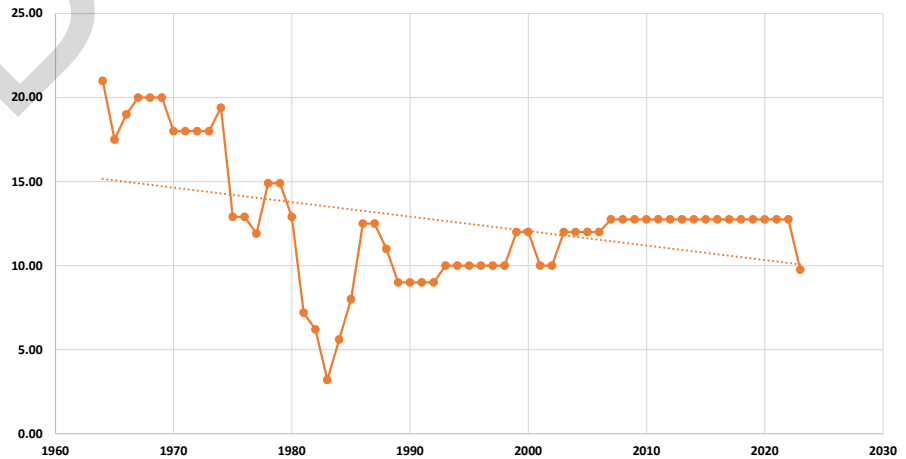
Assessed Value of Taxable Property (Historical)



CBW 10-YR ASSESSMENT HISTORY



CBW Adopted Mill Rate History





HISTORICAL SALES TAX REVENUE

Year	Tax Rate	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Revenue	Increase from PY
FY1995	7%	\$529,546	\$487,366	\$368,675	\$465,540	\$1,851,127	n/a
FY1996	7%	\$496,654	\$421,420	\$350,957	\$447,296	\$1,716,327	-7.3%
FY1997	7%	\$457,240	\$396,856	\$248,007	\$354,518	\$1,456,621	-15.1%
FY1998	7%	\$346,661	\$291,048	\$244,846	\$318,698	\$1,201,253	-17.5%
FY1999	7%	\$333,893	\$296,527	\$336,849	\$506,274	\$1,473,543	22.7%
FY2000	7%	\$512,850	\$439,626	\$389,246	\$500,618	\$1,842,340	25.0%
FY2001	7%	\$525,998	\$469,637	\$385,170	\$495,026	\$1,875,831	1.8%
FY2002	7%	\$526,995	\$451,193	\$363,005	\$465,904	\$1,807,097	-3.7%
FY2003	7%	\$493,820	\$434,721	\$356,469	\$472,293	\$1,757,303	-2.8%
FY2004	7%	\$526,703	\$409,916	\$373,305	\$556,537	\$1,866,461	6.2%
FY2005	7%	\$614,333	\$369,003	\$477,628	\$558,864	\$2,019,828	8.2%
FY2006	7%	\$613,706	\$474,372	\$418,968	\$583,586	\$2,090,632	3.5%
FY2007	7%	\$600,607	\$495,929	\$433,716	\$603,515	\$2,133,767	2.1%
FY2008	7%	\$699,196	\$568,352	\$476,560	\$613,203	\$2,357,311	10.5%
FY2009	7%	\$693,206	\$532,058	\$447,493	\$585,815	\$2,258,572	-4.2%
FY2010	7%	\$652,047	\$490,201	\$451,707	\$602,274	\$2,196,229	-2.8%
FY2011	7%	\$629,083	\$542,860	\$475,814	\$635,300	\$2,283,057	4.0%
FY2012	7%	\$744,137	\$553,631	\$495,827	\$670,084	\$2,463,679	7.9%
FY2013	7%	\$767,360	\$548,522	\$488,951	\$678,672	\$2,483,505	0.8%
FY2014	7%	\$705,145	\$768,295	\$565,197	\$558,897	\$2,597,534	4.6%
FY2015	7%	\$751,765	\$803,017	\$602,714	\$523,939	\$2,681,435	3.2%
FY2016	7%	\$766,613	\$791,052	\$579,668	\$512,831	\$2,650,164	-1.2%
FY2017	7%	\$727,983	\$767,539	\$570,930	\$542,667	\$2,609,119	-1.5%
FY2018	7%	\$803,093	\$574,863	\$541,133	\$701,176	\$2,620,265	0.4%
FY 2019	7%	\$883,372	\$586,356	\$544,692	\$835,583	\$2,850,003	8.8%
FY 2020 *	7%	\$851,296	\$837,770	\$734,594	\$636,698	\$3,060,358	7.4%
FY 2021	7%	\$830,704	\$869,678	\$775,268	\$789,259	\$3,264,910	6.7%
FY 2022	7%	\$912,940	\$872,255	\$960,772	\$881,321	\$3,627,288	11.1%
FY 2023	7%	\$1,139,140	\$894,412	\$851,945	\$864,503	\$3,750,000	3.4%

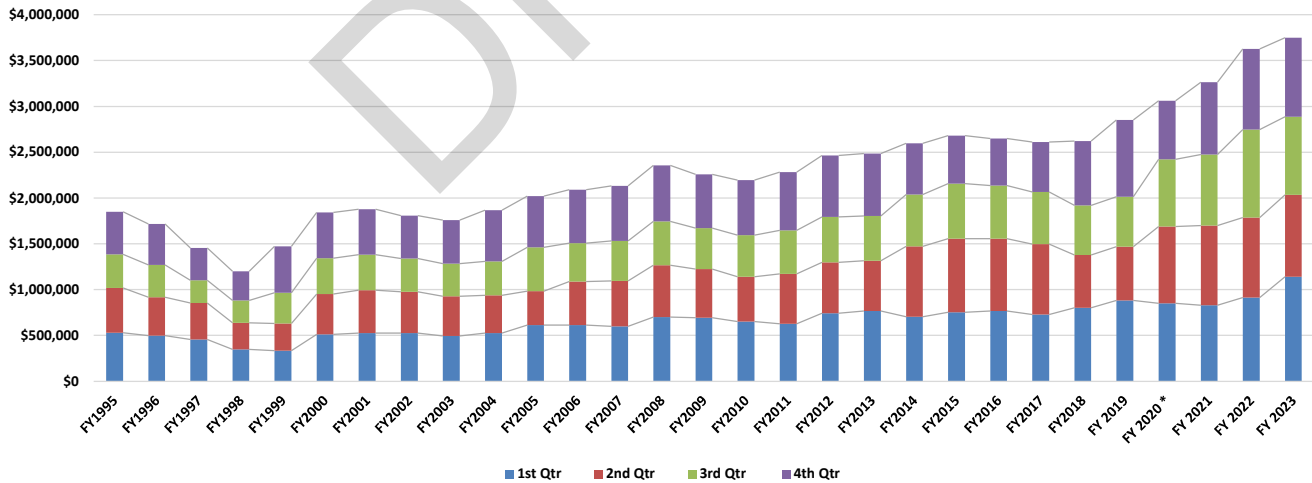
Source: City and Borough of Wrangell - Finance Department

Tickmark Legend

* For the fiscal year identified, the quarterly sales tax collections are disclosed on a cash basis as opposed to a modified accrual basis. Sales tax revenues are reported using a modified accrual basis of accounting on the Annual Comprehensive Financial Report audited by BDO.

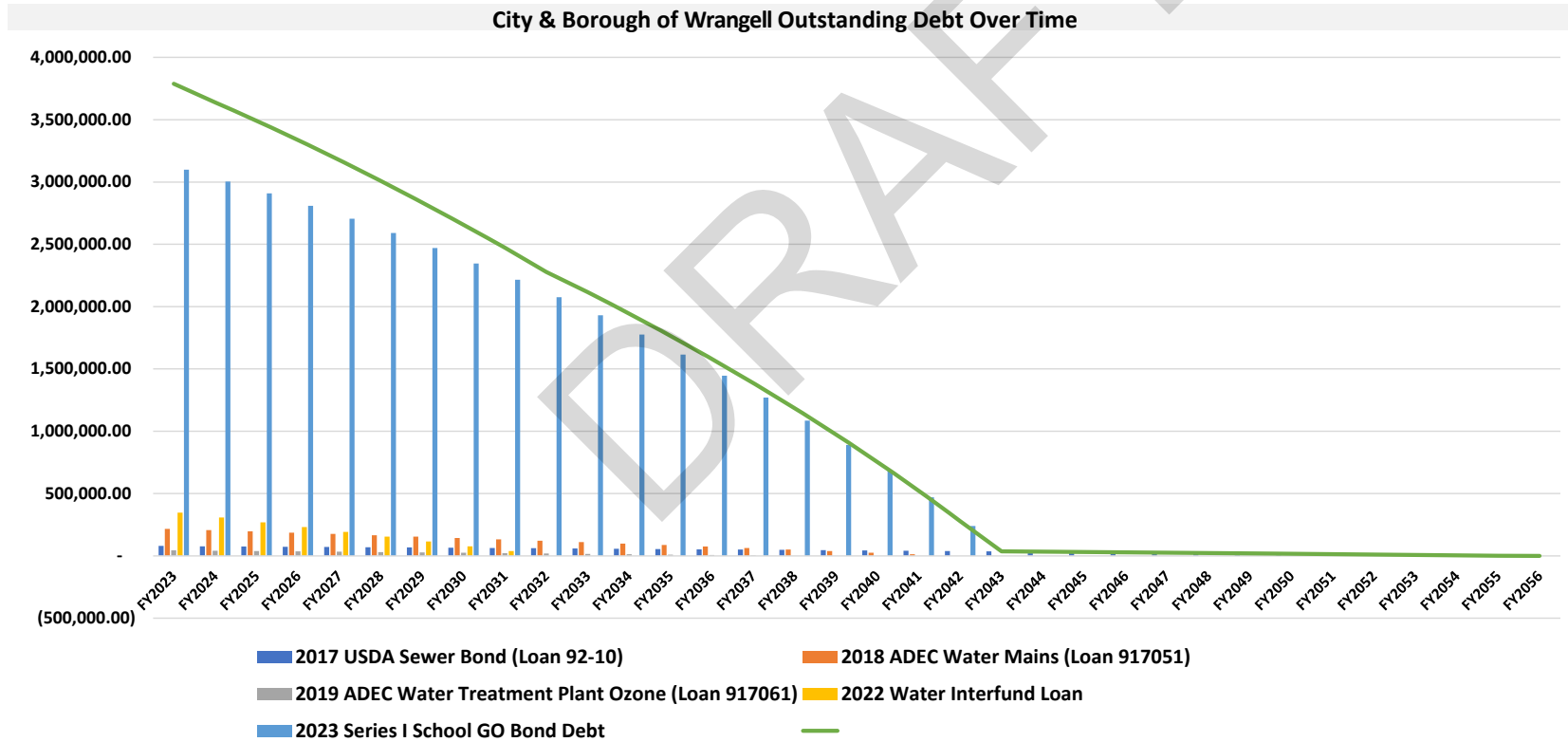
unaudited

SALES TAX HISTORICAL PERFORMANCE BY PERIOD



CITY & BOROUGH OF WRANGELL OUTSTANDING DEBT SUMMARY

ID	Debt Instrument	Year of Maturity	Lending Agency	Original Principal Amount	FY 24 Balance - Beginning	Principal Due in FY 2024	Interest Due in FY 2024	Total Payments Due	FY 24 Ending Balance
1	2017 USDA Sewer Bond (Loan 92 10)	2057	United States Department of Agriculture RD	\$ 91,000	\$ 80,409	\$ 1,746	\$ 1,516	\$ 3,262	\$ 78,662
2	2018 ADEC Water Mains (Loan 917051)	2041	Alaska Department of Environmental Conservation	\$ 226,710	\$ 216,906	\$ 9,804	\$ 3,401	\$ 13,205	\$ 207,101
3	2019 ADEC Water Treatment Plant Ozone (Loan 917061)	2038	Alaska Department of Environmental Conservation	\$ 57,251	\$ 44,487	\$ 2,627	\$ 707	\$ 3,334	\$ 41,860
4	2022 Water Interfund Loan	2032	City & Borough of Wrangell General Fund	\$ 385,000		\$ 38,500		\$ 38,500	\$ (38,500)
5	2023 Series I School GO Bond Debt	2042	Alaska Municipal Bond Bank Authority	\$ 3,500,000	\$ 3,500,000	\$ 95,000	\$ 123,139	\$ 218,139	\$ 3,405,000



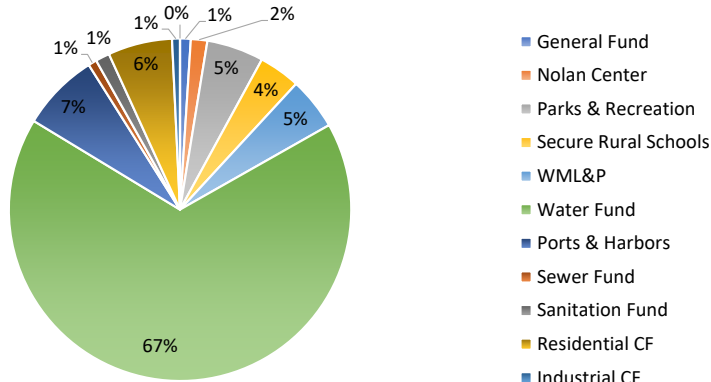
FY 2024 CAPITAL PROJECTS BUDGET SUMMARY

Fund	Project #	Project Title	Budgeted in FY23	Projected Costs for			FY24 Capital Projects Total Cost	Grants and Donations	Loans	Borough Funded (Re)allocations	Total CBW (Re)allocation for FY24 Capital Budget
				FY24 (hard costs or 7.5% increase, as projected need)	Estimated Spend in FY23						
General Fund CIP 11300	11005	PW Yard Environmental Assessment	\$ 51,451	\$ 55,310	\$ 1,387	\$ 53,923	\$ -	\$ -	\$ 53,923	\$ 53,923	
	11006	North Country Trailhead Access Road Project (FHA FLAP Grant)	\$ 55,656	\$ 55,656	\$ -	\$ 55,656	\$ 55,656	\$ -	\$ -	\$ 55,656	
	11012	Sunset Garden Columbarium and Cemetery Expansion	\$ 70,670	\$ 70,670	\$ 46,566	\$ 24,104	\$ -	\$ -	\$ 24,104	\$ 24,104	
	11013	Heritage Harbor Resurfacing	\$ 47,586	\$ 47,586	\$ 30,634	\$ 16,952	\$ -	\$ -	\$ 16,952	\$ 16,952	
	11014	PSB Underground Storage Tank (UST) Replacement	\$ 175,000	\$ 175,000	\$ 8,636	\$ 166,364	\$ -	\$ -	\$ 166,364	\$ 166,364	
	11015	Mt. Dewey Slope Geotechnical Analysis	\$ 62,162	\$ 62,162	\$ 48,475	\$ 13,687	\$ -	\$ -	\$ 13,687	\$ 13,687	
	11016	Airport Standby Generator Electrical Connectivity	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ 30,000	
			\$ 492,525	\$ 496,384	\$ 135,698	\$ 360,686	\$ 55,656	\$ -	\$ 305,030	\$ 360,686	
Nolan Center CIP 21300	21001	Nolan Center Standby Generator Upgrades (2020 DHS SHSP Grant)	\$ 320,000	\$ 320,000	\$ 136,220	\$ 183,780	\$ 183,780	\$ -	\$ -	\$ 183,780	
	21002	Nolan Center Roof Repairs	\$ 250,000	\$ 268,750	\$ -	\$ 268,750	\$ -	\$ -	\$ 268,750	\$ 268,750	
	21003	Nolan Center Storage Building Settlement Repairs	\$ 110,000	\$ 110,000	\$ 8,340	\$ 101,660	\$ -	\$ -	\$ 101,660	\$ 101,660	
			\$ 680,000	\$ 698,750	\$ 144,560	\$ 554,190	\$ 183,780	\$ -	\$ 370,410	\$ 554,190	
Parks & Recreation CIP 24300	24004	Mt. Dewey Trail Extension	\$ 1,094,579	\$ 947,000	\$ 159,210	\$ 947,000	\$ 833,998	\$ -	\$ 113,002	\$ 947,000	
	24006	Swimming Pool Siding & Brick Façade Replacement (DCRA Grant)	\$ 175,000	\$ 400,000	\$ 22,907	\$ 377,093	\$ 175,000	\$ -	\$ 202,093	\$ 377,093	
	24007	City Park Pavillion Fire Place Repair	\$ 75,000	\$ 80,625	\$ 540	\$ 80,085	\$ -	\$ -	\$ 80,085	\$ 80,085	
	24008	Pool HVAC / DDC Upgrades (CDBG CV Grant)	\$ 806,712	\$ 806,712	\$ 411,156	\$ 395,556	\$ 395,556	\$ -	\$ -	\$ 395,556	
	24010	City Park Pavillion Replacement	\$ -	\$ 120,000	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ 120,000	
			\$ 2,151,291	\$ 2,354,337	\$ 593,813	\$ 1,919,734	\$ 1,524,554	\$ -	\$ 395,180	\$ 1,919,734	
Secure Rural Schools CIP 25300	25001	High School Fire Alarm Project (CDBG Grant)	\$ 773,984	\$ 738,370	\$ 35,480	\$ 738,370	\$ 423,771	\$ -	\$ 314,599	\$ 738,370	
	25003	High School Elevator Modernization	\$ 173,890	\$ 186,932	\$ -	\$ 186,932	\$ -	\$ -	\$ 186,932	\$ 186,932	
	25004	High School Underground Storage Tank (UST) Replacement	\$ 175,000	\$ 175,000	\$ 7,847	\$ 167,153	\$ -	\$ -	\$ 167,153	\$ 167,153	
	25005	Schools Condition Survey	\$ 293,361	\$ 300,500	\$ -	\$ 300,500	\$ 300,500	\$ -	\$ -	\$ 300,500	
			\$ 1,416,235	\$ 1,400,802	\$ 43,327	\$ 1,392,955	\$ 724,271	\$ -	\$ 668,684	\$ 1,392,955	
WML&P CIP 70300	70007	AMI Metering System Implementation	\$ 750,000	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000	
	70008	12 MW Power Plant Upgrade	\$ 570,000	\$ 570,000	\$ 9,000	\$ 561,000	\$ -	\$ -	\$ 561,000	\$ 561,000	
	70009	Generation Building Rehabilitation Design	\$ 960,000	\$ 700,000	\$ -	\$ 700,000	\$ -	\$ -	\$ 700,000	\$ 700,000	
			\$ 2,280,000	\$ 1,770,000	\$ 9,000	\$ 1,761,000	\$ -	\$ -	\$ 1,761,000	\$ 1,761,000	
Water Fund CIP 72300	72001	Water Treatment Plant	\$ 950,675	\$ -	\$ 950,675	\$ 20,000,000	\$ 10,358,850	\$ 3,821,000	\$ 119,000	\$ 14,298,850	
	72002	Reservoir Bypass	\$ 3,844,711	\$ 3,844,711	\$ -	\$ 3,844,711	\$ 3,588,000	\$ -	\$ -	\$ 3,588,000	
	72005	Upper Dam Stabilization Analysis	\$ 165,128	\$ 165,128	\$ 147,392	\$ 17,736	\$ -	\$ -	\$ 17,736	\$ 17,736	
			\$ 4,960,514	\$ 4,009,839	\$ 1,098,067	\$ 23,862,447	\$ 13,946,850	\$ 3,821,000	\$ 136,736	\$ 17,904,586	
Ports & Harbor CIP 74300	74005	Meyers Chuck Float Replacement	\$ 307,566	\$ 332,566	\$ 40,000	\$ 292,566	\$ -	\$ -	\$ 292,566	\$ 292,566	
	74006	Port & Harbor Security System Project (2020 DHS SHSP Grant)	\$ 836,910	\$ 836,910	\$ 149,638	\$ 687,272	\$ 687,272	\$ -	\$ -	\$ 687,272	
	74007 9	T Dock, Heritage Harbor, and MSC Anode Project	\$ -	\$ 1,650,000	\$ -	\$ 1,650,000	\$ -	\$ 1,650,000	\$ -	\$ 1,650,000	
			\$ 1,144,476	\$ 2,819,476	\$ 189,638	\$ 2,629,838	\$ 687,272	\$ 1,650,000	\$ 292,566	\$ 2,629,838	
Sewer Fund CIP 76300	76002	Node 8 Pump Station Rehabilitation	\$ 260,000	\$ 260,000	\$ -	\$ 260,000	\$ -	\$ -	\$ 260,000	\$ 260,000	
	76007	WWTP Disinfection Facility	\$ 40,000	\$ 40,000	\$ 14,185	\$ 25,815	\$ -	\$ -	\$ 25,815	\$ 25,815	
			\$ 300,000	\$ 300,000	\$ 14,185	\$ 285,815	\$ -	\$ -	\$ 285,815	\$ 285,815	
Sanitation CIP 78300	78003	Loading Dock Solid Waste Transfer Station	\$ 468,000	\$ 503,100	\$ 23,548	\$ 479,552	\$ 250,000	\$ -	\$ 229,552	\$ 479,552	
Res Constr CIP 50300	50001	Alder Top Subdivision Road & Utilities, Phase I	\$ 2,354,530	\$ 2,354,530	\$ 195,207	\$ 2,159,324	\$ -	\$ -	\$ 2,206,123	\$ 2,206,123	
Indust Constr CIP 52300	52001	5th and 6th Ave Construction	\$ 220,000	\$ 236,500	\$ -	\$ 236,500	\$ -	\$ -	\$ 236,500	\$ 236,500	
	52002	6 Mile Mill Site Phase I ESA	\$ 18,598	\$ 18,598	\$ 13,561	\$ 5,037	\$ -	\$ -	\$ 5,037	\$ 5,037	
	52003	Wilcox Environmental Assessment	\$ 20,737	\$ 22,292	\$ 638	\$ 21,655	\$ -	\$ -	\$ 21,655	\$ 21,655	
			\$ 259,335	\$ 277,390	\$ 14,199	\$ 263,192	\$ -	\$ -	\$ 263,192	\$ 263,192	
MISC CIP 	n/a	Old WMC Environmental Remediation (Hospital Legacy Fund)	\$ 7,150	\$ 7,686	\$ 534	\$ 7,152	\$ -	\$ -	\$ 7,152	\$ 7,152	
			\$ 16,514,056	\$ 16,992,294	\$ 2,461,774	\$ 35,675,885	\$ 17,372,383	\$ 5,471,000	\$ 6,921,440	\$ 29,764,823	

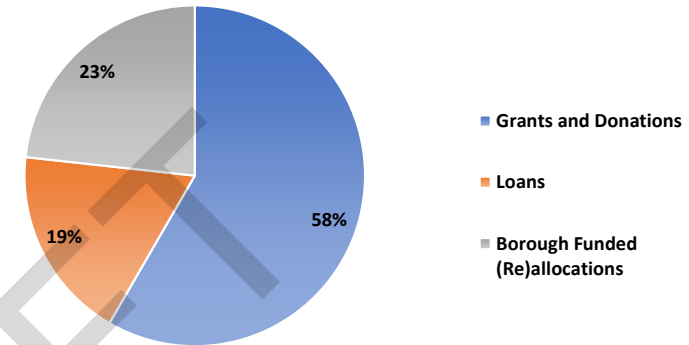


CAPITAL PROJECTS BY FUND, TYPE & AMOUNT

Total Value of Projects Under Management By Fund



Allocated Project Funding By Type



Allocated Capital Project Totals (\$) by Fund

