

# DRAFT BUDGET 2017

July 1, 2016 – June 30, 2017

City and Borough of Wrangell, Alaska

INCORPORATED AS A BOROUGH ON MAY 30, 2008



## **ACKNOWLEDGEMENTS**

MAYOR

David L. Jack

### ASSEMBLY MEMBERS

Becky Rooney  
Daniel Blake  
Julie Decker

Stephen Prysunka  
Mark Mitchell  
David Powell

On behalf of

Jeff Jabusch, Borough Manager

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

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

# City and Borough of Wrangell 2016-2017 Fiscal Year Draft Budget

## Borough Manager Report and Draft Budget Discussion

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

### **Major Concerns:**

The past two years have been a time of concern financially for the entire state because of low oil prices. The state is in a financial crisis and has been cutting expenditures from their budget which includes a variety of cuts to municipalities. More specifically, to date it has included a 45% cut to our Jail and about a 37% cut to revenue sharing (now called Municipal Assistance) since the 2015 Fiscal year. Those two items alone add to \$435,000 or a reduction equal to 8% of our total general fund budget. To add to our challenges, we just learned that our group health insurance for our employees is going up 38% next year. This is equal to \$361,000 more than we are paying in the current fiscal year. To give the reader an idea of what this means, this \$796,000 negative impact is equal to 46% of the total property tax that is collected.

Other concerns include the lack of capital money to replace and repair equipment and buildings satisfactorily. Currently in the general fund, we have \$1.4 million in requests and can only fund approximately \$200,000 in capital without running a budget deficit.

### **Cost-saving measures:**

As is common within many organizations, employee costs are the largest portion of the annual budget. To make any progress in balancing the budget, employee costs have to be part of the equation. Thirty years ago, for each dollar we spent in wages, we would spend about 35 cents for various employee benefits, which includes payroll taxes, retirement, insurance, workers compensation, and other required employer costs. Today, and factoring in the current 38% health insurance increase, the benefits will range from about 75 cents per dollar spent on wages to \$1.35 for each dollar spent on wages depending on the particular employee's wage and whether a spouse and/or dependents are enrolled in the health insurance.

To resolve this, we have eliminated several positions over the last two years through attrition:

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

- A half-time mechanic resigned and that position has not been refilled. In emergencies, we have had the Diesel Electric Mechanic from the Light Department help out and from time to time we may need to hire a temporary helper to do some of the less complicated jobs such as oil changes. We will need to wait and see how this works out.
- We have recently had our new part time collections clerk in the finance department resign. At the same time we heard that our State Youth Court Grant has not been renewed for next year. The Youth Court Grant helped pay for a position at the police department that also does the DMV. Effective July 1<sup>st</sup>, that person will split time between the DMV and City Hall. This will be an overall savings to the city and will allow the employee the opportunity to work full time.
- We are investigating options on health insurance as well. Most of the options that would save the Borough significant money would cause a significantly negative effect on employees so we are seeking solutions to this very difficult and complex problem.

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

#### **General Fund Summary:**

- Mill rate is projected at the current 12.75 mills
- Property and Sales Taxes are stable, but not increasing significantly
- We are proposing to eliminate one of the two Tax Free Days
- State Revenues are down substantially
- Group insurance increase is 38%. We are looking at alternative options.
- Other general fund revenues are relatively stable
- A significant amount of the general fund capital being funded is in the Public Safety Building which is eligible for grant funding that we will be actively pursuing. Also because of cost saving measures last year along with unplanned revenues we had a surplus which we are using to fund next year's deficit. Without any capital, we would have a surplus of approximately \$250,000, but there are certain things that have to be repaired, and others that should be but aren't funded at this time due to financial constraints.
- We are recommending the funding the support to the Chamber of Commerce, KSTK and the Senior Center at the same levels as the current year. The Chamber's work on the 4<sup>th</sup> of July, for example, brings in thousands of dollars in sales tax to the community. KSTK is an essential part of the community and the Borough. They broadcast our meetings, announce borough events, job advertisements and provide our emergency broadcasting. The Senior Citizens Program is essential in a community that is one of the oldest demographically in Alaska.
- Other services we plan to continue to provide at existing levels. These include City Hall, Fire, Police, Public Works, Library, Parks and Cemetery, Parks and Recreation and the Nolan Center. Each of these provide many different services to the community that are all important to attract new people and businesses to our community.
- We are budgeting limited capital funds in the general fund. The main focus is going to be repairs to both the public safety and swimming pool buildings. Some of the repairs are required by the Fire Marshal driven and some are direly needed building repair issues. More detail is provided in the Capital Projects section of the budget.

### **Major Capital Projects Anticipated:**

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

### **Major goals:**

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

### **Enterprise Funds:**

The Borough has 5 enterprise funds, which are the Port, Sewer, Water, Sanitation and Light Funds. Each fund is required to set rates to maintain operating and capital needs without support from the General Fund. Over the last 5 years, the rates on all of these funds have increased so that a healthier level of funding is available for operations and capital replacement. Most of these still fall short of the reserves that should be maintained for capital replacement.

Most concerning for immediate needs is the Sanitation and Water Funds.

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

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

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

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

We are not recommending any rate increases for electricity, sewer or water at this time, nor the Sanitation Fund aside from the already-approved and scheduled 3% rate increase effective July 1. Port fund increase are pending action by the Port Commission.

### **Draft Budget Summary:**

The budget before the assembly we believe provides existing levels of service and although in the general fund it dips into the reserves slightly for capital needs, it was in fact funded by a surplus from the previous year. Challenges will continue in the upcoming years as funding drops and employee costs increase.

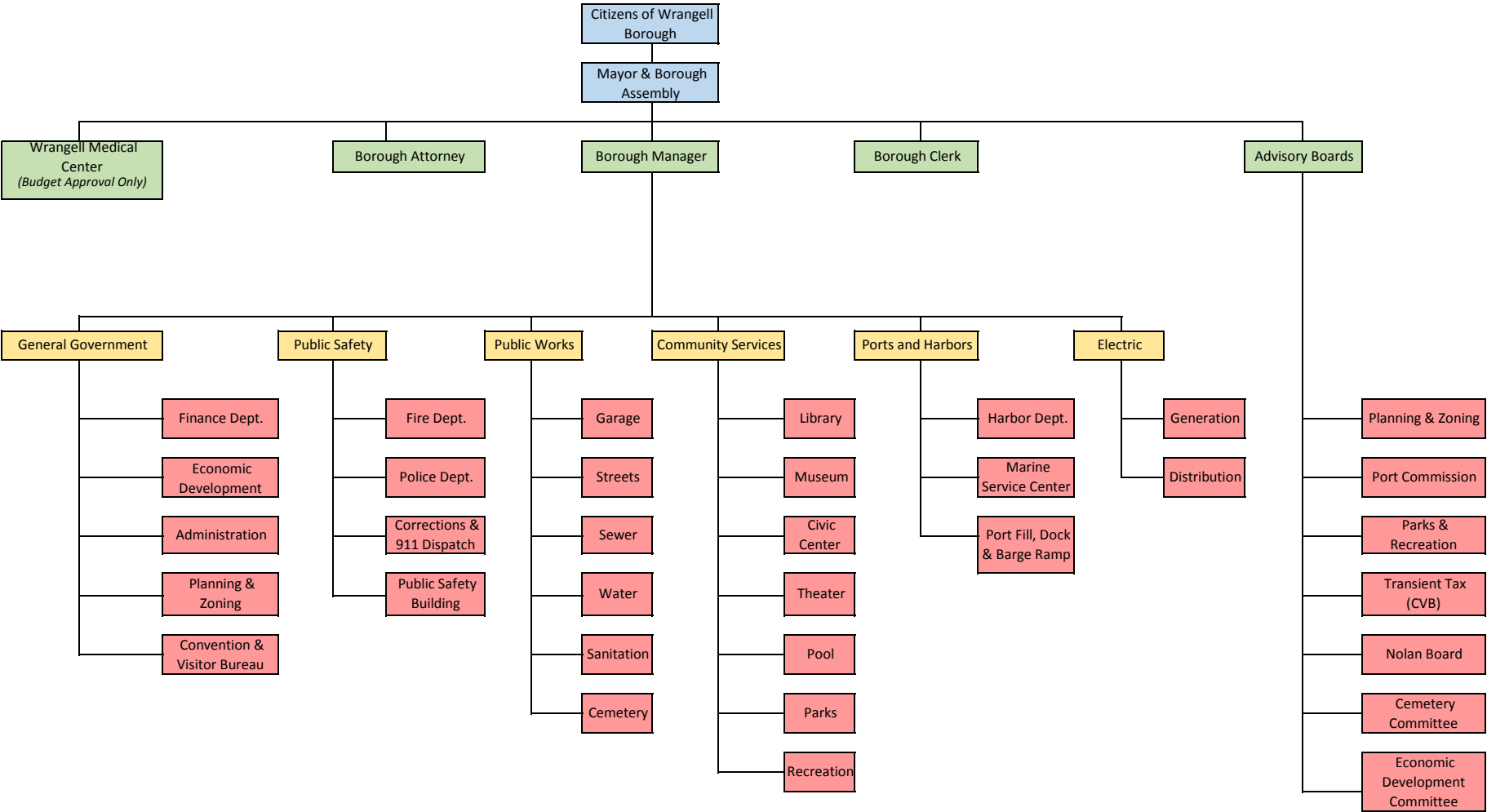
I believe we also have opportunities before us, such as development plan for the Institute site for multi-purpose uses, the potential of the mill purchase and development to increase jobs and economics, and moving forward with the hospital construction. None of these projects are easy and all of them will

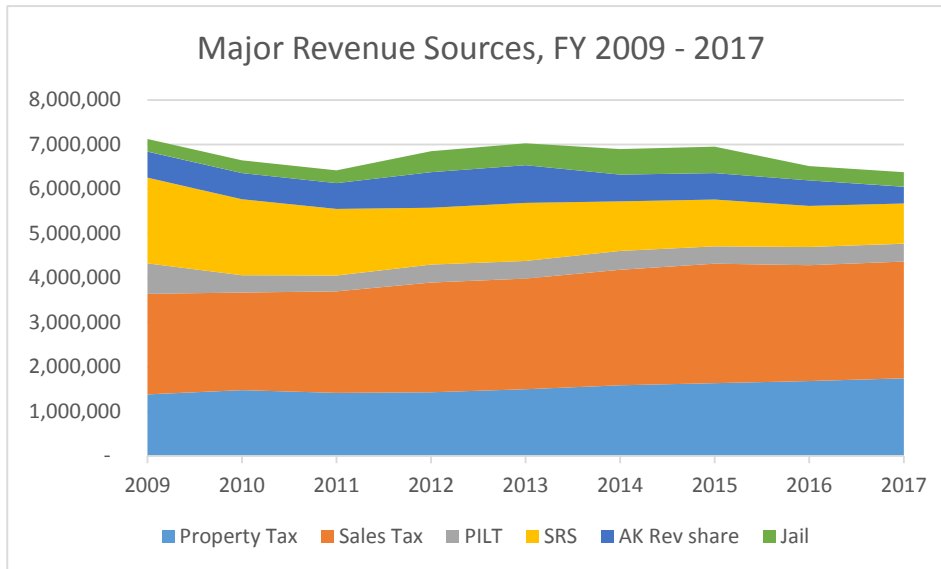
challenge us financially, but we have been extremely resourceful and creative over the last 15 years to accomplish a wide array of projects that have been completed successfully without large financial sacrifices to the Borough.

We welcome questions, ideas and debate to be sure that our ideas in putting together the budget are reflective of the public, staff and the assembly.

Jeff Jabusch  
Borough Manager

Organizational Chart  
City and Borough of Wrangell





#### MAJOR GENERAL FUND REVENUES

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

#### City-wide Personnel Costs

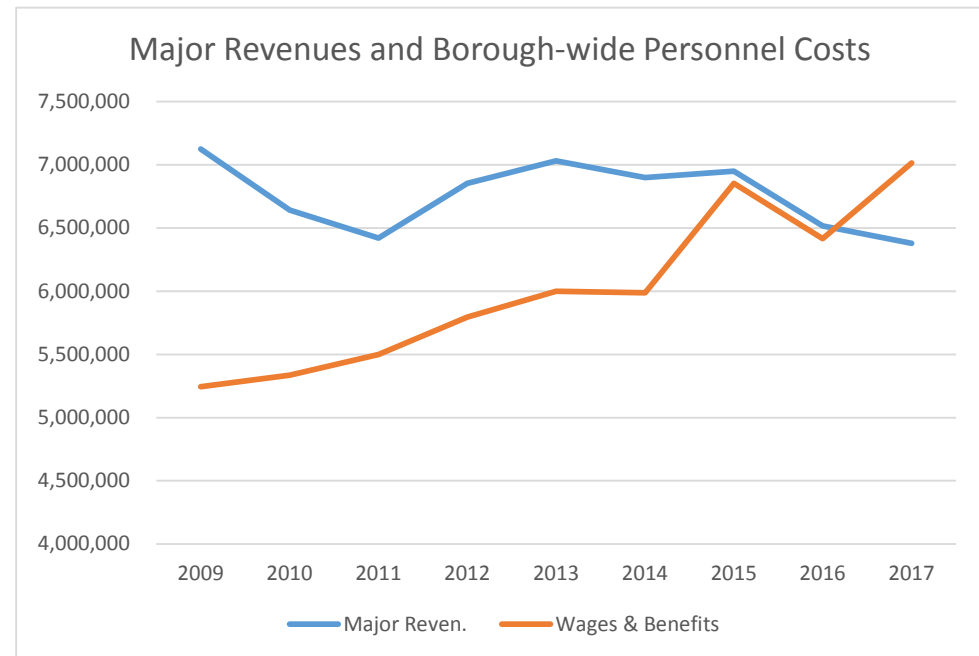
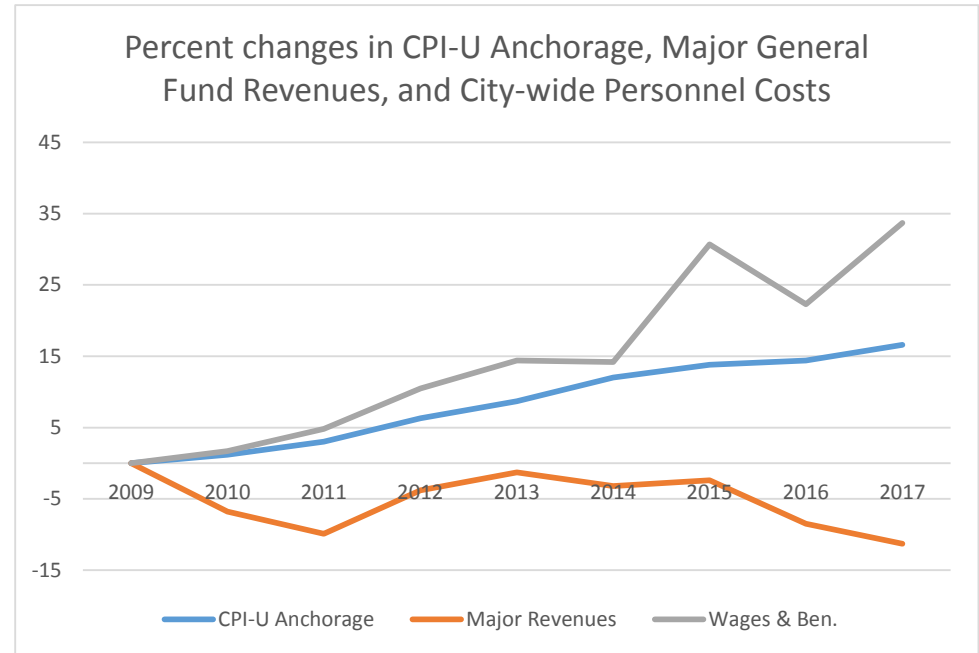
FY	Wages	Overtime	Tax	PERS	SBS	Health	WC	Total	% Change
2009	2,800,003	169,265	149,214	963,313	83,126	909,135	170,365	5,244,421	
2010	2,957,099	153,510	65,635	789,873	176,415	1,008,933	183,055	5,334,520	1.72%
2011	3,104,595	182,983	68,182	906,125	185,230	873,278	177,874	5,498,267	3.07%
2012	3,224,717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

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

Indexed to 100 for graphing purposes

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

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



## Summary of Funds

City and Borough of Wrangell  
2016-2017 Fiscal Year

Fund	Page	Estimated Reserves 07/01/2016	2016-2017 Approved Revenue	2016-17 Transfers In	2016-17 Approved Expenditures	2016-17 Transfers Out	2016-17 Expected Reserves
General Fund		7,120,539	5,422,904	304,250	4,836,759	868,144	7,142,790
Capital Fund		-	-	260,150	715,150	-	-
Nolan Center		101,810	245,580	78,564	324,143	-	101,811
Sales Tax Fund							
Streets		774,932	101,000	-	650,000	-	230,932
Schools, Health & Sanitation		574,363	707,000	-	667,800	29,000	612,563
Theater Fund		29,440	87,650	-	89,263	-	27,827
Pool & Recreation Fund		1,038,412	120,050	422,840	513,890	-	1,067,412
Borough Organizational Fund		312,498	-	-	-	-	312,498
Transient Tax Fund		198,149	43,250	-	65,400	-	175,999
Secure Rural Schools Fund		3,896,890	918,250	-	848,488	60,000	3,906,652
Economic Recovery Fund		520,161	1,000	-	-	-	521,161
Permanent Fund		6,505,405	266,440	-	4,130	250,000	6,517,715
Debt Service Fund		-	168,728	140,222	308,950	-	-
Residential Construction Fund		(13,274)	15,000	-	-	-	1,726
Industrial Construction Fund		220,763	5,350	-	5,000	-	221,113
Sewer Fund		418,756	587,750	-	524,539	-	481,967
Sanitation Fund		95,211	602,060	-	563,229	-	134,042
Light Fund		2,076,160	4,290,470	-	4,139,088	-	2,227,541
Water Fund		420,641	1,007,827	-	979,454	-	449,014
Port Fund		5,509,257	2,122,363	-	1,827,960	-	5,803,660
Port Special Reserve Funds		3,861,470	295,500	-	-	-	4,156,970
<b>Totals</b>							<b>34,093,394</b>
<b>Unrestricted Reserves</b>							<b>7,663,951</b>
<b>Restricted by Charter, Ordinance, Resolutions or Votes of the People</b>							<b>26,429,443</b>

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

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

**GENERAL FUND SUMMARY**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

ACCOUNT NO. & DESCRIPTION	2014-2015 ACTUAL	2015-2016 APPROVED	2015-2016 REVISED	2016-2017 APPROVED
UNRESERVED FUNDS JULY 1	6,100,792	5,848,505	6,472,549	7,080,009
RESERVED BALANCE (CAMP./LIBR)	40,126	40,530	40,530	40,530
<b>GENERAL FUND REVENUES</b>				
GENERAL TAXES	3,451,425	3,398,500	3,510,921	3,569,000
LICENSE AND PERMITS	3,039	4,000	2,650	4,000
STATE AND FEDERAL	1,523,599	896,408	885,716	702,521
PAYMENT IN LIEU OF TAXES	386,708	390,000	412,325	400,000
CHARGES FOR SERVICES	803,510	620,933	559,107	547,633
FINES AND FORFEITURES	119,549	129,000	127,760	124,500
SALES AND LEASES	56,326	46,000	169,418	56,000
MISCELLANEOUS/INTEREST	44,595	26,000	17,100	19,250
TRANSFER FROM OTHER FUNDS	313,157	313,150	305,377	304,250
<b>TOTAL REV. &amp; TRANSFERS</b>	<b>6,701,908</b>	<b>5,823,991</b>	<b>5,990,374</b>	<b>5,727,154</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>12,842,826</b>	<b>11,713,026</b>	<b>12,503,454</b>	<b>12,847,693</b>

ACCOUNT NO. & DESCRIPTION	2014-2015 ACTUAL	2015-2016 APPROVED	2015-2016 REVISED	2016-2017 APPROVED
<b>GENERAL FUND APPROPRIATIONS</b>				
FINANCE	478,367	423,908	413,738	497,470
ADMINISTRATION	458,108	413,390	419,650	387,070
CITY CLERK/COUNCIL	189,209	172,180	177,869	180,610
FIRE	367,025	374,561	351,082	364,680
POLICE	1,239,478	1,174,171	1,111,246	1,108,563
POLICE/CORRECTIONS	685,575	630,703	529,066	672,329
PUBLIC SAFETY BUILDING	241,001	251,240	255,850	262,290
GARAGE	5,479	-	-	-
PUBLIC WORKS	368,405	255,760	303,630	300,760
STREETS	535,708	493,965	461,565	485,344
LIBRARY	327,240	283,420	259,420	283,110
COMMUNITY PROMOTION	152,054	142,200	132,925	138,200
PLANNING AND ZONING	40,005	39,351	32,269	74,440
PARKS	48,645	62,318	44,956	69,893
CEMETERY	11,448	11,800	5,150	12,000
TRANSFERS TO OTHER FUNDS	1,182,000	1,119,779	884,499	868,144
<b>TOTAL EXPEND. &amp; TRANSFERS</b>	<b>6,329,747</b>	<b>5,848,745</b>	<b>5,382,914</b>	<b>5,704,903</b>
<b>JUNE 30TH FUND BALANCE</b>	<b>6,472,549</b>	<b>5,823,751</b>	<b>7,080,009</b>	<b>7,102,664</b>
<b>RESERVED BALANCE (CAMP./LIBR)</b>	<b>40,530</b>	<b>35,693</b>	<b>40,530</b>	<b>40,126</b>
<b>TOTAL EXP., TRANSF, &amp; RESERVES</b>	<b>12,842,826</b>	<b>11,708,189</b>	<b>12,503,454</b>	<b>12,847,693</b>

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

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

ACCOUNT NO. & DESCRIPTION	2014-2015 ACTUAL	2015-2016 APPROVED	2015-2016 REVISED	2016-2017 APPROVED
<b>FINES AND FORFEITURES</b>				
4505 FINES & FORFEITURES REV.	9,033	10,000	5,860	7,500
4515 POLICE SERVICES REVENUE	6,066	9,000	6,900	7,000
4517 DMV SERVICES	104,450	110,000	115,000	110,000
	<b>119,549</b>	<b>129,000</b>	<b>127,760</b>	<b>124,500</b>
<b>SALES AND LEASES</b>				
4410 TIDELAND LEASE & APPLIC.	43,895	43,400	43,400	43,500
4415 MATERIAL SALES REVENUE	11,058	100	122,018	10,000
4420 CEMETARY PLOT SALES	1,373	2,500	4,000	2,500
	<b>56,326</b>	<b>46,000</b>	<b>169,418</b>	<b>56,000</b>
<b>MICELLANEOUS REVENUES</b>				
4805 INTEREST INCOME	21,012	20,000	12,600	15,000
4808 PW LABOR & EQUIP. REV.	-	1,000	250	-
4823 NSF CHECK FEES	723	250	500	500
4835 MISC LIBRARY REVENUES	6,595	4,500	3,500	3,500
4825 COPY MACHINE REVENUE	355	250	250	250
4830 COMMUNIC. REPL. FUND	15,910	-	-	-
	<b>44,595</b>	<b>26,000</b>	<b>17,100</b>	<b>19,250</b>
<b>TOTAL REVENUES</b>	<b>6,388,751</b>	<b>5,510,841</b>	<b>5,684,997</b>	<b>5,422,904</b>
<b>TRANSFERS FROM OTHER FUNDS</b>				
4804 PERMANENT FUND	250,000	250,000	250,000	250,000
4905 SECURE RURAL SCHOOLS	63,157	63,150	55,377	54,250
<b>TOTAL TRANSFERS</b>	<b>313,157</b>	<b>313,150</b>	<b>305,377</b>	<b>304,250</b>
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>6,701,908</b>	<b>5,823,991</b>	<b>5,990,374</b>	<b>5,727,154</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>12,842,826</b>	<b>12,647,003</b>	<b>11,405,161</b>	<b>12,847,693</b>

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

ACCOUNT NO.	DESCRIPTION	2014-2015 ACTUAL	2015-2016 APPROVED	2015-2016 REVISED	2016-2017 DEPT.
01.01.00.5001	WAGES & SALARIES	212,630	237,710	237,710	246,470
01.01.00.5005	OVERTIME	7,702	7,160	7,500	18,980
01.01.00.5201	BENEFITS	233,987	179,930	169,920	210,920
01.01.00.5301	TRAINING & TRAVEL	2,715	5,000	1,500	10,000
01.01.00.5501	AUDIT EXPENSE	23,386	23,000	23,000	23,500
01.01.00.5505	ASSESSOR SERVICES	44,700	40,000	45,000	45,500
01.01.00.5520	IT & SOFTWARE TECH SUPPORT	11,743	15,000	15,000	25,000
01.01.00.5601	TELEPHONE & INTERNET	4,066	4,000	5,000	5,500
01.01.00.5605	UTILITIES EXPENSE	11,311	13,000	12,500	12,500
01.01.00.5705	EQUIPMENT RENTAL	1,167	2,000	1,000	1,200
01.01.00.5801	POSTAGE EXPENSE	14,856	14,000	14,000	15,000
01.01.00.5805	CUSTODIAL SUPPLIES	868	2,000	2,000	1,500
01.01.00.5810	MATERIALS & SUPPLIES	15,280	20,000	22,000	25,000
01.01.00.5813	FORECLOSURE COSTS	376	3,500	1,000	4,000
01.01.00.5901	FACILITY REPAIR & MAINT.	5,322	4,000	5,500	6,000
01.01.00.5905	EQUIP. REPAIR & MAINT.	5,722	10,000	7,500	10,000
01.01.00.6500	FIXED ASSETS	2,123	4,000	4,000	-
01.01.00.7105	FINANCE & ADMIN. CHARGES OUT	(119,587)	(160,392)	(160,392)	(163,600)
<b>TOTAL FINANCE</b>		<b>478,367</b>	<b>423,908</b>	<b>413,738</b>	<b>497,470</b>

**Charges to other Departments**

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

**DEPARTMENT MISSION AND RESPONSIBILITIES**

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

**CURRENT AND NEAR-FUTURE GOALS AND MAJOR WORK PLANS**

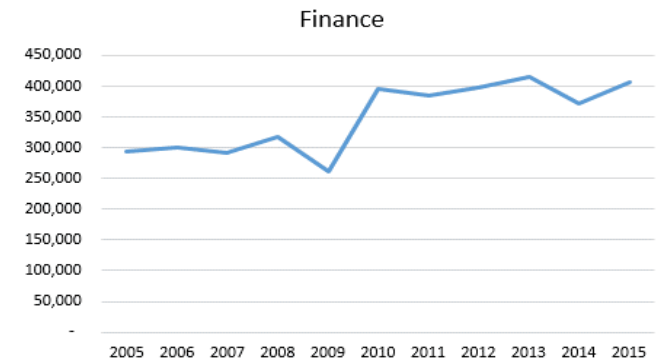
Convert to newer accounting software to a new system, train and cross-train staff & improve work flow and efficiencies of new accounting software system  
 Analyze, revise and establish policies, procedures, & accountant desk manuals  
 Analyze strategies for addressing anticipated budget shortfalls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

**CHANGES FROM PRIOR YEAR'S BUDGET**

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

**FULL-TIME EQUIVALENCY STAFFING**

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



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

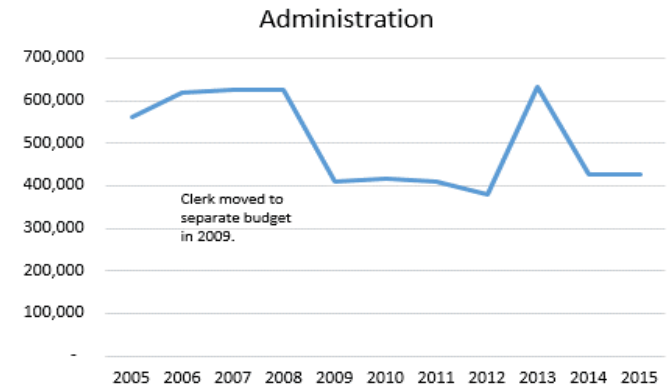
ACCOUNT NO.	DESCRIPTION	2014-2015	2015-2016	2015-2016	2016-2017
		ACTUAL	APPROVED	REVISED	MANAGER RECOMMEND
01.03.00.5001	WAGES & SALARIES	223,964	233,440	230,000	236,060
01.03.00.5201	BENEFITS	99,733	75,900	76,000	79,690
01.03.00.5402	MEETING/TRAVEL-MANAGER	769	2,000	2,000	2,000
01.03.00.5403	ECON. DIR TRAVEL & TRAINING	3,489	5,500	5,500	5,500
01.03.00.5510	ATTORNEY RETAINER	43,055	45,000	45,000	45,000
01.03.00.5515	ATTORNEY WORK OUTSIDE RET.	17,665	10,000	15,000	10,000
01.03.00.5517	ATTORNEY WORK - UNION	-	-	4,000	8,000
01.03.00.5601	TELEPHONE COSTS	6,380	5,700	5,700	5,700
01.03.00.5810	MATERIALS AND SUPPLIES	4,904	2,000	4,600	2,000
01.03.00.5811	TOURISM PROGRAM	19,751	20,000	20,000	20,000
01.03.00.6005	PUBLICATIONS	141	-	-	250
01.03.00.6205	GENERAL INSURANCE	36,257	11,850	11,850	11,850
01.03.00.6500	FIXED ASSETS	2,000	2,000	-	-
01.03.00.7105	REALLOCATED TO PLANNING/ZONING	-	-	-	(38,980)
<b>TOTAL ADMINISTRATION (NET)</b>		<b>458,108</b>	<b>413,390</b>	<b>419,650</b>	<b>387,070</b>

**DESCRIPTIVE DETAIL**

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

**FULL-TIME EQUIVALENCY STAFFING**

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



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

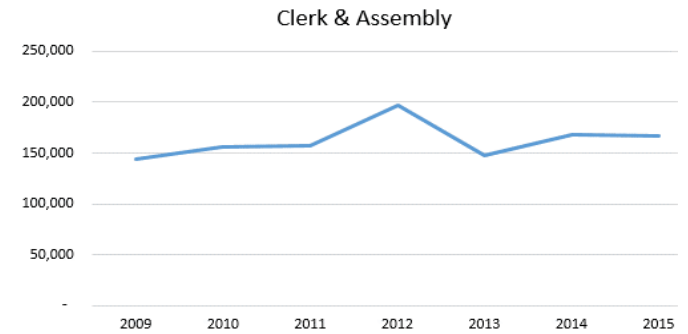
ACCOUNT NO.	DESCRIPTION	2014-2015 ACTUAL	2015-2016 APPROVED	2015-2016 REVISED	2016-2017 DEPT.
01.04.00.5001	WAGES & SALARIES	66,744	72,000	70,500	73,010
01.04.00.5005	OVERTIME	137	100	259	250
01.04.00.5201	BENEFITS	73,640	54,110	63,260	61,980
01.04.00.5301	CLERK TRAVEL AND TRAINING	2,656	3,500	3,500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

**DESCRIPTIVE DETAIL**

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

**FULL-TIME EQUIVALENCY STAFFING**

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



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

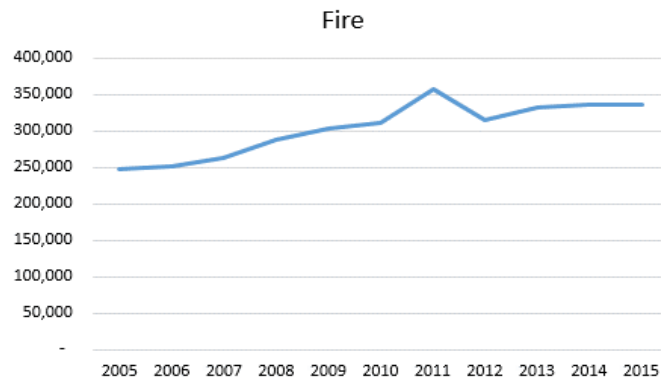
ACCOUNT NO.	DESCRIPTION	2014-2015 ACTUAL	2015-2016 APPROVED	2015-2016 REVISED	2016-2017 DEPT.
01.05.00.5001	WAGES & SALARIES EXP.	77,263	83,470	88,613	86,280
01.05.00.5005	OVERTIME	11,193	11,000	11,550	11,000
01.05.00.5010	CASUAL LABOR EXPENSE	-	4,000	-	2,000
01.05.00.5201	BENEFITS	105,521	85,080	77,370	87,580
01.05.00.5301	TRAINING & TRAVEL EXP.	10,742	10,000	10,000	10,000
01.05.00.5601	TELEPHONE EXPENSE	5,771	6,500	6,500	6,500
01.05.00.5605	FIRE SUBSTATION EXPENSE	12,031	13,500	13,500	13,500
01.05.00.5650	HYDRANT RENTAL	39,729	39,750	42,100	39,750
01.05.00.5810	MATERIALS & SUPPLIES EXP.	6,305	11,000	11,000	11,000
01.05.00.5815	TURNOUT GEAR	6,331	7,000	7,000	7,000
01.05.00.5905	EQUIPMENT REPAIR & MAINT.	7,282	10,000	10,000	10,000
01.05.00.5920	GARAGE ALLOC. VEHIC EXP	55,740	50,581	33,689	38,390
01.05.00.6015	FIRE PREVENTION & ED.	1,159	2,000	80	2,000
01.05.00.6205	INSURANCE EXPENSE	-	13,580	13,580	13,580
01.05.00.6210	VOLUNTEER ACCIDENT HOSP	13,222	12,600	12,600	12,600
01.05.00.6505	LEPC COSTS	9,236	9,000	8,000	8,000
01.05.00.6605	CONTRIB. FOR FIRE CALLS	5,500	5,500	5,500	5,500
<b>TOTAL FIRE DEPARTMENT</b>		<b>367,025</b>	<b>374,561</b>	<b>351,082</b>	<b>364,680</b>

**DESCRIPTIVE DETAIL**

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

**FULL-TIME EQUIVALENCY STAFFING**

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



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

ACCOUNT NO.	DESCRIPTION	2014-2015 ACTUAL	2015-2016 APPROVED	2015-2016 REVISED	2016-2017 DEPT.
01.07.00.5001	WAGES & SALARIES EXP.	478,434	507,310	496,370	458,940
01.07.00.5005	OVERTIME	39,449	48,000	45,000	65,000
01.07.00.5201	BENEFITS	534,596	384,220	392,000	341,630
01.07.00.5301	TRAINING & TRAVEL EXPENSE	8,204	8,000	3,150	8,000
01.07.00.5601	TELEPHONE EXPENSE	12,815	12,000	10,500	12,000
01.07.00.5602	911 EXPENSES	643	5,000	1,400	5,000
01.07.00.5715	VEHICLE IMPOUND	609	500	-	500
01.07.00.5720	ANIMAL CONTROL	6,705	7,000	1,000	7,000
01.07.00.5810	MATERIALS AND SUPPLIES	16,929	12,000	8,500	12,000
01.07.00.5815	CRIMINAL HISTORY	300	750	300	750
01.07.00.5830	AMMUNITION/TRAINING	7,164	7,500	6,700	7,500
01.07.00.5860	UNIFORM ALLOWANCE	3,500	5,700	3,000	5,700
01.07.00.5905	EQUIP. REPAIR, MAINT, REPLAC	2,166	8,000	2,200	8,000
01.07.00.5920	GARAGE ALLOC VEHICLE EXP	52,950	48,071	48,071	61,423
01.07.00.5922	BOAT/OTHER TRANSPORTATION	990	10,000	850	5,000
01.07.00.6005	PUBLICATIONS EXPENSE	105	1,000	35	1,000
01.07.00.6100	SPECIAL INVESTIGATIONS	1,050	2,500	450	2,500
01.07.00.6205	INSURANCE EXPENSE	-	30,120	30,120	30,120
01.07.00.6500	FIXED ASSETS	2,314	6,000	6,000	6,000
01.07.00.7150	STATE PORTION OF DMV	70,245	70,000	55,100	70,000
01.07.00.7155	STATE PORTION OF CITATIONS	310	500	500	500
<b>TOTAL EXPENDITURES</b>		<b>1,239,478</b>	<b>1,174,171</b>	<b>1,111,246</b>	<b>1,108,563</b>
<b>POLICE GENERATED REVENUE:</b>					
	YOUTH COURT GRANT	18,940	-	19,000	-
	FINES AND FORFEITURES	9,033	10,000	5,860	7,500
	AIRPORT SECURITY FROM STATE	118,633	118,633	118,633	118,633
	DMV REVENUES	104,450	110,000	115,000	110,000
	POLICE SERVICE REVENUE	6,066	9,000	6,900	7,000
<b>TOTAL GENERATED REVENUE</b>		<b>257,122</b>	<b>247,633</b>	<b>265,393</b>	<b>243,133</b>

**CHANGES FROM PRIOR YEAR**

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

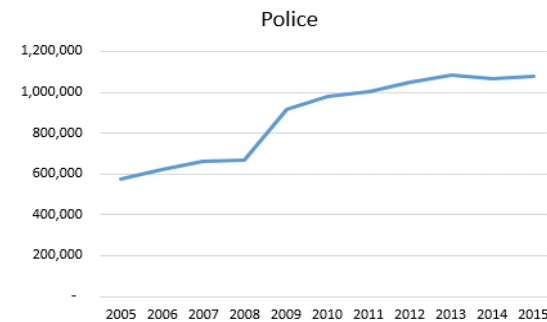
THE STATE OF ALASKA HAS DISCONTINUED FUNDING FOR WRANGELL'S YOUTH COURT. 50% OF THE COORDINATOR'S TIME WILL CONTINUE TO BE ALLOCATED TO THE DMV.

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

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

**FULL-TIME EQUIVALENCY STAFFING**

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



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

ACCOUNT NO.	DESCRIPTION	2014-2015 ACTUAL	2015-2016 APPROVED	2015-2016 REVISED	2016-2017 DEPT.
01.09.00.5001	WAGES & SALARIES EXP.	281,158	286,990	245,890	295,430
01.09.00.5005	OVERTIME	27,605	45,000	29,950	44,200
01.09.00.5201	BENEFITS	335,355	250,200	213,893	289,140
01.09.00.5301	TRAINING & TRAVEL EXPENSE	1,243	6,000	-	2,000
01.09.00.5601	TELEPHONE EXPENSE	1,500	1,500	1,500	1,500
01.09.00.5810	MATERIALS & SUPPLIES	2,967	3,500	7,500	3,500
01.09.00.5845	PRISONER MEALS	19,357	22,000	13,080	20,000
01.09.00.5920	GARAGE ALLOC VEHICLE EXP	2,550	2,313	2,047	2,559
01.09.00.6130	PRISONER COST/REIMBURSE.	(181)	-	(34)	-
01.09.00.7150	TRANSFER TO 911 FUND	14,021	13,200	15,240	14,000
	<b>TOTAL CORRECTION EXPENDITURES</b>	<b>685,575</b>	<b>630,703</b>	<b>529,066</b>	<b>672,329</b>
<b>GENERATED REVENUES</b>					
4305	STATE JAIL CONTRACT:	591,408	325,274	325,274	325,000
4530	911-SYSTEM REVENUE:	13,111	33,300	38,100	35,000
		<b>604,519</b>	<b>358,574</b>	<b>363,374</b>	<b>360,000</b>

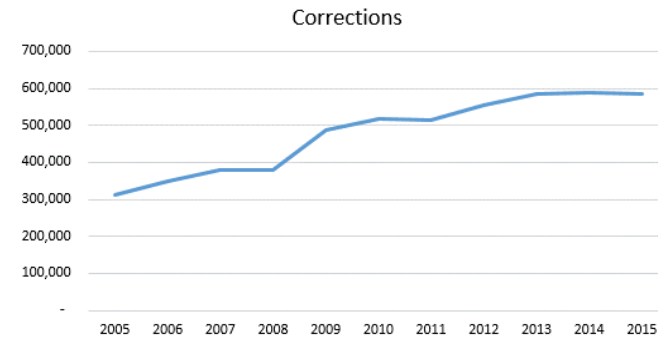
**DESCRIPTIONS AND CHANGES FROM PRIOR YEAR**

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

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

**FULL-TIME EQUIVALENCY STAFFING**

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



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

ACCOUNT NO.	DESCRIPTION	2014-2015 ACTUAL	2015-2016 APPROVED	2015-2016 REVISED	2016-2017 DEPT.
01.11.00.5001	WAGES & SALARIES EXP.	19,795	18,270	18,270	18,770
01.11.00.5005	OVERTIME	-	710	150	-
01.11.00.5201	BENEFITS	40,205	33,630	32,980	42,320
01.11.00.5601	TELEPHONE EXPENSE	511	530	570	600
01.11.00.5605	UTILITIES/HEAT EXPENSE	113,760	110,000	119,000	120,000
01.11.00.5610	HEATING OIL EXPENSE	1,893	2,500	-	-
01.11.00.5805	CUSTODIAL SUPPLIES EXP.	1,788	2,500	2,950	2,500
01.11.00.5901	FACILITY MAINT. (PUBLIC WORKS LABOR)	63,049	75,000	73,830	70,000
01.11.00.6205	INSURANCE EXPENSE	-	8,100	8,100	8,100
<b>TOTAL PUBLIC SAFETY BLDG. EXP</b>		<b>241,001</b>	<b>251,240</b>	<b>255,850</b>	<b>262,290</b>

**GENERATED REVENUE:**

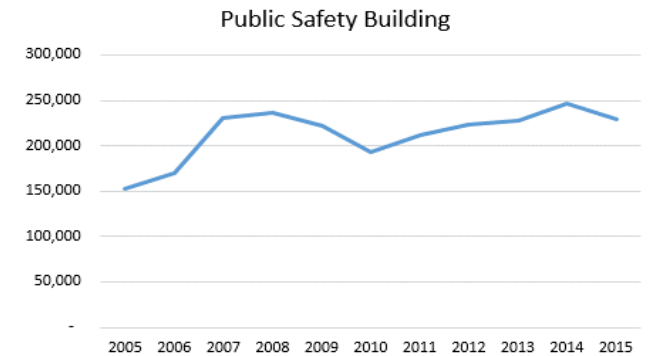
STATE COURT RENTAL	69,313	71,000	70,100	61,000
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**DESCRIPTIVE DETAIL & CHANGES FROM PRIOR YEAR**

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

**FULL-TIME EQUIVALENCY STAFFING**

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



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

ACCOUNT NO.	DESCRIPTION	2014-2015 ACTUAL	2015-2016 APPROVED	2015-2016 REVISED	2016-2017 DEPT.
01.14.00.5001	WAGES & SALARIES EXP.	135,895	121,400	122,300	123,500
01.14.00.5005	OVERTIME	3,412	7,500	4,000	7,500
01.14.00.5201	BENEFITS	175,323	101,440	95,000	105,620
01.14.00.5301	TRAINING & TRAVEL EXP.	729	6,000	-	6,000
01.14.00.5605	UTILITIES EXPENSE	19,607	22,000	22,390	23,500
01.14.00.5610	HEATING OIL EXPENSE	3,472	5,000	2,500	5,000
01.14.00.5620	GAS & LUBE OIL EXPENSE	68,182	95,000	55,000	85,000
01.14.00.5810	MATERIALS & SUPPLIES	135,952	125,000	125,560	155,000
01.14.00.5825	EXPENDABLE TOOLS	2,211	2,500	3,000	3,000
01.14.00.6205	INSURANCE	-	1,740	1,740	1,750
	<b>TOTAL GARAGE EXPENDITURES</b>	<b>544,783</b>	<b>487,580</b>	<b>431,490</b>	<b>515,870</b>
	CHARGED TO OTHER DEPTS.	(539,304)	(487,580)	(431,490)	(515,870)
	<b>TOTAL GARAGE EXPENDITUES</b>	<b>5,479</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GARAGE CHARGES TO OTHER DEPT.</b>					
	FIRE DEPARTMENT	55,740	50,581	33,689	38,390
	PARKS & RECREATION	7,770	7,036	7,770	10,237
	PORT	17,840	17,840	21,840	30,712
	SEWER	26,960	24,454	21,641	25,593
	POLICE	52,950	48,071	48,071	61,423
	CORRECTIONS	2,550	2,313	2,047	2,559
	STREETS	220,150	203,265	173,605	204,744
	HOSPITAL	10,896	8,212	7,268	10,237
	SANITATION	30,140	54,701	48,408	56,305
	LIGHT & POWER DISTRIBUTION	43,950	39,882	35,294	35,830
	WATER	39,670	35,998	31,857	35,830
	<b>TOTALS</b>	<b>508,616</b>	<b>492,030</b>	<b>431,490</b>	<b>511,860</b>

**DESCRIPTIVE DETAIL & CHANGES FROM PRIOR YEARS**

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

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

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

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

**FULL-TIME EQUIVALENCY STAFFING**

Position Titles:	2014	2015	2016	2017
Lead Mechanic	1.0	1.0	1.0	1.0
Mechanic	1.5	1.5	1.0	2.0
Total	2.5	2.5	2.0	3.0

**NOTES ON VEHICLES:**

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

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

ACCOUNT NO.	DESCRIPTION	2014-2015 ACTUAL	2015-2016 APPROVED	2015-2016 REVISED	2016-2017 DEPT.
01.16.00.5001	WAGES & SALARIES EXP.	431,728	423,160	410,150	394,280
01.16.00.5005	OVERTIME	21,884	25,000	12,500	24,000
01.16.00.5010	CASUAL LABOR	15,033	7,500	1,680	7,500
01.16.00.5201	BENEFITS	409,101	313,160	313,160	324,200
01.16.00.5301	TRAINING & TRAVEL EXP.	9,461	6,000	7,900	8,000
01.16.00.5601	TELEPHONE EXPENSE	9,094	7,000	8,500	8,480
01.16.00.5810	MATERIALS & SUPPLIES	7,739	8,000	8,000	8,000
01.16.00.5830	ENGINEERING SUPPLIES	5,322	2,500	10	2,500
01.16.00.5901	FACILITY MAINT. & REPAIR	2,772	5,000	25,730	15,000
01.16.00.6205	INSURANCE EXPENSE	-	8,440	8,440	8,800
<b>TOTAL PUBLIC WORKS</b>		<b>912,134</b>	<b>805,760</b>	<b>796,070</b>	<b>800,760</b>
7105 CHARGES TO OTHER DEPTS.		(543,729)	(550,000)	(492,440)	(500,000)
<b>NET PUBLIC WORKS</b>		<b>368,405</b>	<b>255,760</b>	<b>303,630</b>	<b>300,760</b>

**FULL-TIME EQUIVALENCY STAFFING**

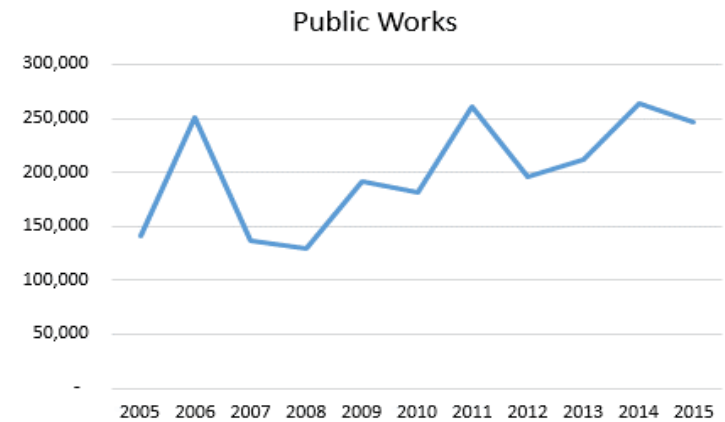
Position Titles:	2014	2015	2016	2017
Dir. Public Works & Capital Projects	1.0	1.0	1.0	1.0
Public Works Foreman	1.0	1.0	1.0	1.0
Maintenance Specailists	3.0	3.0	3.0	3.0
Project Manager	1.0	1.0	1.0	0.0
Administrative Assistant	0.0	0.0	0.0	0.5
Temporary labor	0.25	0.25	0.25	0.25
Total	6.25	6.25	6.25	5.75

**DESCRIPTIVE DETAILS AND CHANGES FROM PRIOR YEAR(S)**

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

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

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



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

ACCOUNT NO.	DESCRIPTION	2014-2015 ACTUAL	2015-2016 APPROVED	2015-2016 REVISED	2016-2017 DEPT.	ACCOUNT DESCRIPTIONS
01.18.00.5640	UTILITIES (STREET LIGHTS)	20,189	19,000	22,600	23,000	Electric billed by finance to streets for street lights
01.18.00.5645	UTILITY EXP. ROCK QUARRY	1,491	1,200	2,850	2,000	Rock quarry specific utilities
01.18.00.5705	EQUIPMENT RENTAL	-	1,000	-	1,000	Equipment rented as needed for street repairs/maintenance
01.18.00.5810	MATERIALS & SUPPLIES	8,698	8,000	10,000	10,000	Small tools, barricades, signs, protective clothing, & misc.
01.18.00.5835	STREET LIGHTS FIXTURES	13,439	4,500	3,850	7,600	
01.18.00.5850	CULVERT PURCHASE EXP.	2,000	2,000	-	2,000	
01.18.00.5905	EQUIPMENT REPAIR & MAINT	220,150	203,265	203,265	204,744	40% of Garage Dept. budget is charged here
01.18.00.5925	CRUSHING / MAINTENANCE	6,500	15,000	34,000	-	
01.18.00.5930	STREET REPAIR & MAINT. MATERIALS	53,270	50,000	30,000	50,000	Concrete, asphalt, rock, catch basins and other materials
01.18.00.5935	SANDING & SNOW REMOVAL MATERIALS	14,278	25,000	25,000	25,000	All materials specific to winter street maintenance
01.18.00.7110	STREET MAINTENANCE LABOR (PUBLIC WORKS)	195,693	165,000	130,000	160,000	Public works labor coded to street maintenance
<b>TOTAL STREET DEPT. EXPENDITURES</b>		<b>535,708</b>	<b>493,965</b>	<b>461,565</b>	<b>485,344</b>	



**OTHER DETAIL AND CHANGES FROM PRIOR YEAR(S)**

MAJOR STREET PAVING PROJECTS ARE BUDGETED IN SALES TAX FUND DUE TO 4% OF SALES TAX REVENUE COLLECTED BEING RESERVED FOR STREETS

SIGNIFICANT ROCK CRUSHING WAS DONE IN FY 2016 WITH EXPENSES SHARED WITH UTILITY ENTERPRISE FUNDS THAT WILL USE THIS ROCK.

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

ACCOUNT NO.	DESCRIPTION	2014-2015 ACTUAL	2015-2016 APPROVED	2015-2016 REVISED	2016-2017 DEPT.
01.20.00.5001	WAGES & SALARIES EXP.	130,841	116,720	116,750	114,950
01.20.00.5201	BENEFITS	138,414	95,140	80,290	98,460
01.20.00.5301	TRAVEL & TRAINING EXPENSE	1,394	2,500	1,230	2,000
01.20.00.5601	TELEPHONE EXPENSE	859	1,100	1,230	2,000
01.20.00.5605	UTILITIES EXPENSE	8,804	8,000	8,370	8,000
01.20.00.5660	INTERNET ACCESS EXPENSE	240	2,500	160	2,500
01.20.00.5801	POSTAGE EXPENSE	986	2,000	1,500	2,000
01.20.00.5805	CUSTODIAL SUPPLIES EXPENSE	992	1,500	650	1,500
01.20.00.5810	MATERIALS & SUPPLIES EXP	4,137	5,000	5,700	5,000
01.20.00.5840	BOOKS/SUBS/DUES EXP.	18,828	20,000	14,500	20,000
01.20.00.5842	STATE OPERATING GRANT	5,812	6,600	7,000	6,700
01.20.00.5845	CONTINUING EDUCATION GRT	1,305	-	1,000	1,000
01.20.00.5846	STATE EARLY LIT GRANT	523	-	-	-
01.20.00.5852	IMLS COMPUTER/DVD GRT	6,000	6,000	5,500	-
01.20.00.5901	BUILDING REPAIR & MAINT.	4,805	5,000	6,880	8,000
01.20.00.5905	EQUIPMENT REPAIR & MAINT.	1,850	5,000	2,300	8,000
01.20.00.6205	INSURANCE EXPENSE	-	2,860	2,860	3,000
01.20.00.6500	FIXED ASSETS	1,450	3,500	3,500	-
<b>TOTAL LIBRARY EXPENDITURES</b>		<b>327,240</b>	<b>283,420</b>	<b>259,420</b>	<b>283,110</b>
<b>GRANTS:</b>					
	STATE OPERATING GRANT	6,650	6,600	6,700	6,700
	CONTINUING EDUCATION GRANT	-	-	1,000	
	IMLS GRANTS			7,000	
	SUMMER READING PROGRAM			4,000	
	E-RATE (internet subsidy)	-	-	11,503	-
		6,650	6,600	30,203	6,700

**DESCRIPTIVE DETAILS & CHANGES FROM PRIOR YEARS**

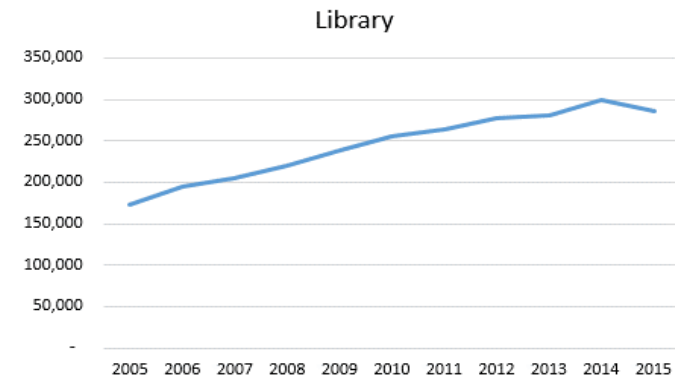
THIS BUDGET ACCOUNTS FOR ALL COSTS TO RUN IRENE INGLE PUBLIC LIBRARY

OWL INTERNET SUBSIDY HAS BEEN ELIMINATED AND E-RATE HAS BEEN REDUCED.  
 COSTS TO BOROUGH WILL INCREASE TO CONTINUE PROVIDING THIS.

VARIANCES YEAR TO YEAR IN PAYROLL DUE PRIMARILY TO TURNOVER IN RECENT YEARS

**FULL-TIME EQUIVALENCY STAFFING**

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



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

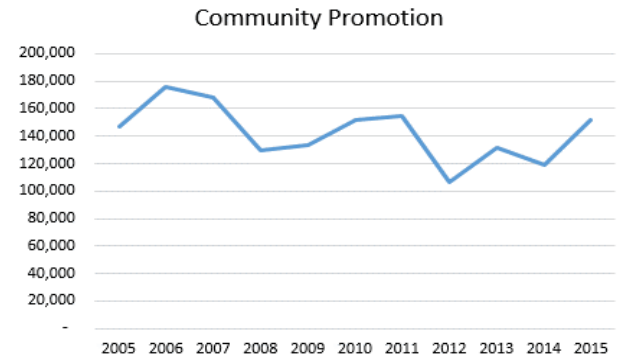
ACCOUNT NO	DESCRIPTION	2014-2015 ACTUAL	2015-2016 APPROVED	2015-2016 REVISED	2016-2017 DEPT.
01.24.00.5325	STATE LOBBYING EXPENSE	-	5,000	-	5,000
01.24.00.5330	FEDERAL LOBBYING EXPENSE	31,200	31,200	31,200	31,200
01.24.00.5540	STATE LOBBYIST EXPENSE	24,500	36,000	36,000	36,000
01.24.00.5625	CONTRIBUTION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

**DESCRIPTIVE DETAIL & CHANGES FROM PRIOR YEAR(S)**

STATE LOBBYING EXPENSE IS BUDGETED FOR BOROUGH

ASSEMBLY AND/OR STAFF TO PARTICIPATE. LOBBYIST EXPENSES  
 ARE CONTRACTS WITH BOROUGH'S FEDERAL AND STATE LOBBYIST.

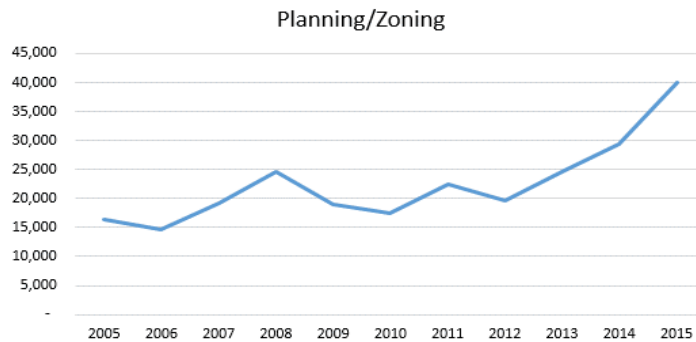
HEALTH FAIR CONTRIBUTION IS ELIMINATED DUE TO  
 IMPROVEMENT IN HOSPITAL'S FINANCIAL CONDITION



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

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

**DESCRIPTIVE DETAIL AND CHANGES FROM PRIOR YEAR(S)**  
 ONE-THIRD OF ECONOMIC DEVELOPMENT DIRECTOR'S  
 PERSONNEL COSTS ARE NOW ALLOCATED HERE TO REFLECT  
 ACTUAL TIME SPENT



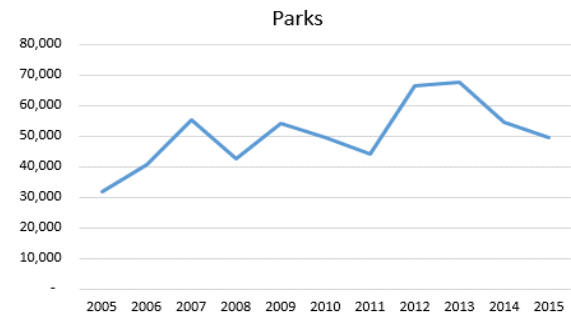
**PARKS DEPARTMENT**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2016-2017**

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

**DESCRIPTIVE DETAILS & CHANGES FROM PRIOR YEARS**

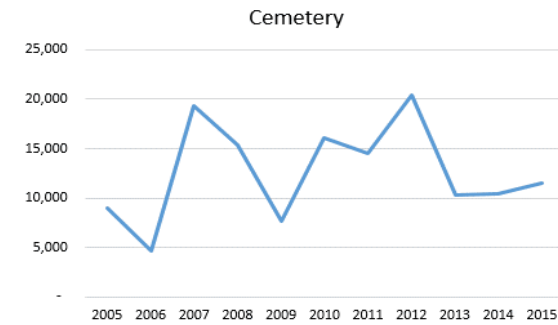
THIS BUDGET ACCOUNTS PRIMARILY FOR LABOR AND MATERIALS  
 TO MAINTAIN THE BOROUGH PARK AREAS.

PERSONNEL COSTS WERE REDUCED LAST YEAR BUT PARKS  
 FACILITIES LIKELY REQUIRE MORE THAN WHAT WAS BUDGETED



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

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



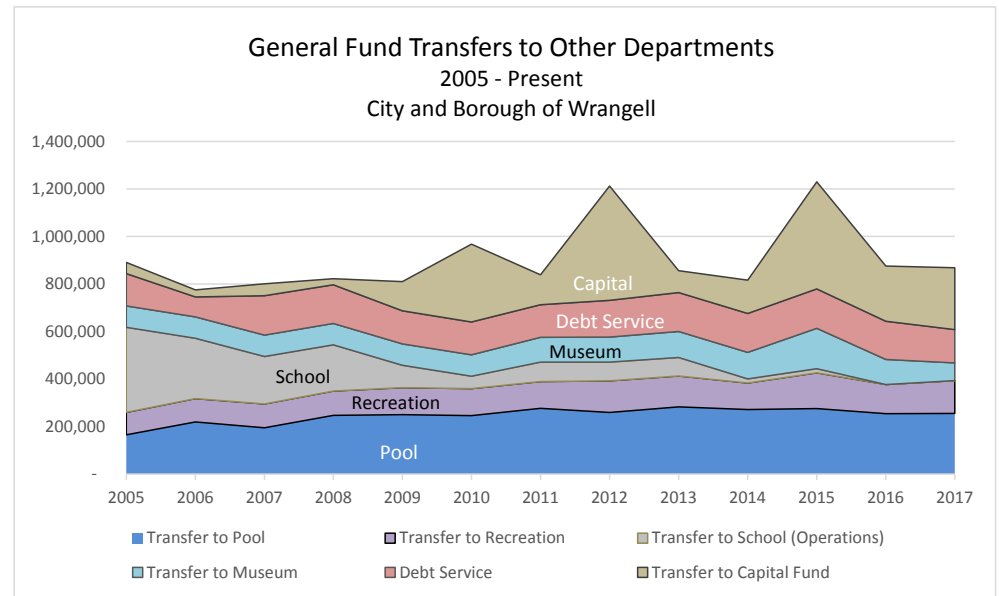
**TRANSFERS TO OTHER DEPARTMENTS**  
**CITY AND BOROUGH OF WRANGELL**  
**FISCAL YEAR 2016-2017**

ACCOUNT NO.	DESCRIPTION	2014-2015 ACTUAL	2015-2016 APPROVED	2015-2016 REVISED	2016-2017 REQUEST
01.34.00.7001	SCHOOL/OPERATIONS	17,800	-	-	-
01.34.00.7016	DEBT SERVICE FUND	154,298	160,829	160,829	140,222
01.34.00.7018	CAPITAL FUND	450,262	447,200	232,000	260,150
01.34.00.7019	MISC. GRANTS FUND	9,489	9,370	9,370	-
01.34.00.7021	MUSEUM OPERATIONS FUND	169,980	105,500	105,500	73,932
01.34.00.7024	POOL/OPERATIONS	270,281	257,550	253,800	255,000
01.34.00.7047	RECREATION FUND	109,890	139,330	123,000	138,840
<b>TOTAL TRANSFERS TO OTHER FDS</b>		<b>1,182,000</b>	<b>1,119,779</b>	<b>884,499</b>	<b>868,144</b>

**DESCRIPTIVE DETAIL/NOTES**

This budget page details transfers from the general fund to fund the difference between other generated revenues and expenditures.

Transfers to school are now made from Sales Tax Fund and Secure Rural Schools Fund.



	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Transfer to Pool	165,275	219,509	194,555	246,868	250,263	245,916	276,410	259,780	282,839	271,714	275,610	253,800	255,000
Transfer to Recreation	94,422	97,822	100,705	102,420	113,094	114,102	113,297	132,961	129,959	111,280	150,523	123,000	138,840
Transfer to School (Operations)	358,141	254,074	199,499	194,499	94,499	51,990	81,150	78,000	78,000	17,800	17,800	-	-
Transfer to Museum	90,000	90,000	90,000	90,000	90,000	90,000	105,210	105,840	109,230	111,520	169,980	105,500	73,932
Debt Service	135,862	83,938	165,873	163,431	139,250	138,568	136,225	154,279	164,118	163,971	165,794	160,829	140,222
Transfer to Capital Fund	47,677	29,844	50,495	25,009	122,558	326,960	126,244	481,900	92,317	140,328	450,262	232,000	260,150

## General Fund Capital Projects and Priorities

2016-2017 Fiscal Year

City and Borough of Wrangell

	Dept. Request	Manager Recommendation	Description/Explanation
<b>18-01-00-6801 - City Hall (Finance)</b>			
AccuFund software implementation & training	52,450	<b>52,450</b>	
Data conversion from FundWare	1,950	<b>1,950</b>	
ComputerWorks NFP staff travel costs	12,250	<b>12,250</b>	
	66,650	66,650	Per ComputerWorks NFP Solutions estimate
<b>18-01-00-6806 - Fire Department</b>			
Fire Truck	300,000	-	To replace existing
<b>18-01-00-6811 - Police Department Equipment</b>			
Two (2) police cruisers @ \$40,000 each	80,000	-	To replace existing vehicles
<b>Parks &amp; Rec 18-01-00-6500</b>			
Shoemaker Bay Flap Grant Match	90,000	-	
Addressable Fire Alarm Systems for Comm. Ctr.	84,000	-	
Electrical Service and Distribution Costs	24,000	-	
Pneumatic Temperature Controls for Pool	18,000	18,000	
Phase II flat roof replacement	15,000	15,000	
Community Center Communications Upgrade	49,000	-	
Treadmills (2), elliptical (1), Bike machine (1)	5,500	5,500	Replacement cardio equipment for recreation center
Phase I locker replacement	18,000	-	
	303,500	38,500	
<b>Public Safety Building 18-01-00-6809</b>			
Fire alarm addressable system replacement	30,000	30,000	Obsolete, Code compliance, Fire Marhsall requirement
Mechanical heat piping replacement	25,000	25,000	
EPDM roof replacement	70,000	70,000	Could be phased per three areas
Siding replacement	60,000	10,000	Could be phased per two walls
Parking lot light pole/fixture replacement -	25,000	-	Obsolete
<b>Total Public Safety Builing Capital</b>	<b>210,000</b>	<b>135,000</b>	
<b>Garage 18-01-00-6825</b>			
Asbestos encapsulation	12,000	12,000	
Top loading tire machine replacement	10,000	-	Machine, accessories, electrical connection
Garage Service Yard Access Control Gate	5,000	5,000	
Mechanics' Service Truck	60,000	-	
<b>Total Garage Capital</b>	<b>87,000</b>	<b>17,000</b>	

	Dept. Request	Manager Recommendation
<b>Public Works 18-01-00-6465</b>		
Salt Spreader	3,500	-
2" Electric Pump	800	-
Mission St. Drainage Improvements	20,000	-
Cow Alley Angerman's Retaining Wall	15,000	-
McKinnon - Mt. Dewey Stairway Repair	5,000	-
Plumbing Renovations for Tanker	3,000	3,000
Snow Plow	11,000	-
10-Yard Dump Truck	55,000	-
Phase II Vehicle/Equipment Storage Building	100,000	-
Hydraulic Breakout Hammer for CAT Excavator	4,000	-
<b>Total Streets Capital</b>	<b>217,300</b>	<b>3,000</b>

\$165k shared equally between Sewer, Water, P.W.  
MSC Yard's Building Relocation  
\$12k shared equally between Sewer, Water, P.W.

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

**Enterprise Fund Capital Projects and Priorities**  
**2016-2017 Fiscal Year**  
City and Borough of Wrangell

	Dept. Request	Manager Recommendation	
<b>Sewer 20-01-00-6500</b>			
New SCADA Computer with software	2,000	2,000	
Repairs to Lift Station 8	35,000	25,000	
Repairs to sewer belly in Evergreen Roadway	5,000	5,000	Required prior to commencement of DOT asphalt project
Vehicle-mounted Crane/Winch	10,000	10,000	For new/heavier sewer pumps installed in Node 4 & 6
Road Barricades	1,100	1,100	Total \$2100, cost shared equally as shown with Water
Node 6, Submersible 4" Backup Pump,	28,000	28,000	Flygt, 34HP, Explosion Proof, Not included in Sewer Pump project
Node 4, Submersible 4" Backup Pump,	12,000	12,000	Flygt, 11HP, Explosion Proof, Not included in Sewer Pump project
Sewer main extension, Bay Company Alley	50,000	-	To service MSC, Requested by Superior Marine
Hydraulic Hammer for CAT Excavator	4,000	-	Total \$12,000, cost shared equally as shown with Streets and Water
10-Yard Dump Truck	55,000	-	Total \$165,000, cost shared equally as shown with Streets and Water
Water/Sewer Service Truck	25,000	-	Total \$60,000, cost shared equally as shown with Water
Sewer Station Vac Truck, Used	85,000	-	Replacement of 1997 vehicle
<b>Total Sewer Capital</b>	<b>312,100</b>	<b>83,100</b>	
<b>Sanitation 34-01-00-6500</b>			
Garbage Truck Arms for Round Dumpsters	8,000	8,000	
Camera/Surveillance System	2,000	2,000	
Excavator	220,000		
Closed Landfill Signs	1,500		
Scrap Tire Disposal, 20' container	5,000	5,000	
Scrap Metal Disposal	50,000	-	
CAT 236D Bobcat with forks to Replace Excavator	53,000		
Gate to Restrict Access at Landfill Perimeter Roadway	2,500	2,500	
<b>Total Sanitation Capital</b>	<b>342,000</b>	<b>17,500</b>	
<b>Port &amp; Harbors</b>			
	Request	Recommendation	Description/Explanation
Port & Barge Ramp Concrete Paving	125,000	125,000	\$100k approved in FY 16 is being reappropriated
Barge Beach Winch	30,000	30,000	Self-contained hydraulic unit for barge safety line
Mooring/turning Dolphin Repairs	20,000	20,000	
Fire Extinguisher Replacements	10,000	10,000	
Rock work for City Dock area	40,000	40,000	
	<b>225,000</b>	<b>225,000</b>	

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

<b>Water 72-01-00-6500</b>	<b>Request</b>	<b>Recommendation</b>	<b>Description/Explanation</b>
1 Sand Filter Ventilation	30,000		
2 Sand Filter Cleaning Equipment	10,000	10,000	Repair to PD's ATV; Purchase WTP ATV
3 MAX Truck motorized wheelbarrow	3,500	3,500	For sand moving
4 McElroy Sidewinder HDPE Tapping Machine	11,000	11,000	With MSA 120V & Scanner
5 HDPE water main tie-in Evergreen Roadway	40,000	40,000	For future replacement at Spring, Grave, 4th and 5th Aves; Required prior to commencement of DOT asphalt project
6 75kVA Power Conditioner/Protection	32,000	30,000	For Ozone Generators
7 Ozone Generator Replacement, Phase II	200,000		
8 Ozone Concentration Control unit	3,500		
9 Reconfigure Bypass Line valve cluster	20,000		
10 HDPE water main extension, Bay Company Alley	45,000		To service MSC, equested by Superior Marine
11 Road Barricades	1,100	1,100	Total \$2,100, cost shared equally as shown with Sewer
12 Backup Reactors for Generator Reactor Block	4,000	4,000	Two (2) at \$2,000 each
13 Backup SEPT Transformer	15,000	15,000	For Ozone Generator
14 Turbidimeter Replacement	3,000	3,000	
15 Colorimeter Replacement	1,400	1,400	
16 pH Meter Controller Replacement	2,000	2,000	
17 Water/Sewer Service Truck, replaces 1997 vehicle	25,000		Total \$165,000, cost shared equally as shown with Streets and Sewer
18 10-Yard Dump Truck	55,000		Total \$60,000, cost shared equally as shown with Sewer
19 Hydraulic Breakout Hammer for CAT 303.5 Excavator	4,000		Total \$12,000, cost shared equally as shown with Streets and Sewer
<b>Total Water Capital Projects</b>	<b>505,500</b>	<b>121,000</b>	

<b>Total Capital Requested &amp; Recommended:</b>	<b>Request</b>	<b>Recommendation</b>
<b>General Fund</b>	1,468,950	260,150
<b>Streets (Sales Tax Fund)</b>	200,000	200,000
<b>Sewer</b>	312,100	83,100
<b>Sanitation</b>	342,000	17,500
<b>Water</b>	505,500	121,000
<b>Light &amp; Power</b>	149,190	149,190
<b>Port &amp; Harbors</b>	225,000	225,000
<b>Total</b>	<b>3,202,740</b>	<b>1,055,940</b>

**CAPITAL FUND**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

ACCOUNT NO.	DESCRIPTION	2014-2015 ACTUAL	2015-2016 APPROVED	2015-2016 REVISED	2016-2017 REQUEST
<b>TRANSFERS AND REVENUES - 18.00.00</b>					
18.00.00.4260	4260 6-MILE MILL PLAN GRANT	-	90,000	10,000	80,000
18.00.00.4365	4365 DCCED WATERFRONT EXP.	73,592	-	-	-
18.00.00.4395	4395 USFS BIRDFEST GRT REV.	8,279	-	-	-
18.00.00.4440	4440 HUD GRANT FOR COMM. CTR	67,671	118,000	118,000	-
18.00.00.4690	4690 POOL CONDITION ASSESSMENT GRT	35,000	-	-	-
18.00.00.4810	4810 INSTITUTE DEVELOPMENT GRANT	-	100,000	50,000	50,000
18.00.00.XXXX	DHS 911 GRANT	-	-	-	325,000
18.00.00.XXXX	USDA POLICE CAR GRANT	-	30,000	-	-
18.00.00.4901	4901 TRANSFER FROM GENERAL FUND	450,262	447,200	232,000	257,150
	<b>TOTAL REV., TRANSFERS, &amp; BAL</b>	<b>634,804</b>	<b>785,200</b>	<b>410,000</b>	<b>712,150</b>
<b>APPROPRIATIONS - 18.01.00</b>					
18.01.00.6260	6260 6-MILE MILL PLAN GRANT EXPENSE	-	90,000	10,000	80,000
18.01.00.6365	6365 WATERFRONT GRT. EXP.	75,298	-	-	-
18.01.00.6395	6395 USFS BIRDFEST GRT EXP	8,281	-	-	-
18.01.00.6405	6405 REIMBURSABLE COURT IMPROVEMENTS	42,108	325,000	-	-
18.01.00.6440	6440 HUD COMMUNITY CENTER	67,671	118,000	118,000	-
18.01.00.XXXX	DHS 911 GRANT	-	-	-	325,000
18.01.00.6465	6465 PUBLIC WORKS CAPITAL	332,484	79,200	79,200	3,000
18.01.00.6500	6500 PARKS & RECREATION FIXED ASSETS	43,975	33,000	33,000	38,500
18.01.00.6690	6690 POOL CONDITION GRANT EXPENSE	36,955	-	-	-
18.01.00.6801	6801 CITY HALL EQUIPMENT/BLDG	7,355	-	49,800	66,650
18.01.00.6803	6803 FIRE DEPT. EQUIP./OTHER	9,300	-	5,000	-
18.01.00.6809	6809 PUBLIC SAFETY BUILDING	-	-	75,000	135,000
18.01.00.6811	6811 POLICE EQUIPMENT/OTHER	50	40,000	-	-
18.01.00.6810	6810 INSTITUTE DEVELOPMENT EXPENSES	-	100,000	50,000	50,000
18.01.00.6825	GARAGE FIXED ASSETS	-	-	-	17,000
18.01.00.6830	6830 IMPOUND LOT DEVELOPMENT	11,167	-	-	-
	<b>TOTAL CAPITAL EXPENDITURES</b>	<b>634,644</b>	<b>785,200</b>	<b>410,000</b>	<b>715,150</b>
<b>FUND BALANCE</b>					
		<b>160</b>	<b>-</b>	<b>-</b>	<b>(3,000)</b>
<b>TOTAL FUND BALANCE &amp; EXP.</b>					
		<b>634,804</b>	<b>785,200</b>	<b>410,000</b>	<b>712,150</b>

**DESCRIPTIVE DETAIL**

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

**NOTES**

**YOUTH COURT**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

**FUNDS AVAILABLE JULY 1**

YOUTH COURT DONATIONS	9,266	8,422	8,422	8,422
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		2014-2015	2015-2016	2015-2016	2016-2017
ACCOUNT NO.	DESCRIPTION	ACTUAL	APPROVED	REVISED	APPROVED
19.05.00.4761	YOUTH COURT DONATIONS	591	500	500	-
19.05.00.4107	PERS REVENUE	8,224	2,710	2,710	-
19.05.00.4760	YOUTH COURT GRANT REVENUE	18,940	19,000	19,000	-
19.05.00.4901	TRANSFER FROM GENERAL FUND	9,489	9,370	6,830	-
	<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>37,244</b>	<b>31,580</b>	<b>29,040</b>	<b>-</b>
	<b>TOTAL REVENUE, TRANSF, RESEV.</b>	<b>46,510</b>	<b>40,002</b>	<b>37,462</b>	<b>8,422</b>

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

**JUNE 30TH BALANCES:**

<b>YOUTH COURT - DONATIONS</b>	<b>8,422</b>	<b>8,422</b>	<b>8,422</b>	<b>8,422</b>
<b>TOTAL EXPEND. &amp; RESERVES</b>	<b>46,510</b>	<b>40,002</b>	<b>37,462</b>	<b>8,422</b>

**DESCRIPTIVE DETAIL & NOTES**

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

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

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

<b>DESCRIPTION</b>	<b>2014-2015 ACTUAL</b>	<b>2015-2016 APPROVED</b>	<b>2015-2016 REVISED</b>	<b>2016-2017 APPROVED</b>
<b>OPERATING FUNDS AVAILABLE 7/1</b>	<b>53,348</b>	<b>137,242</b>	<b>137,242</b>	<b>101,810</b>
<b>REVENUES:</b>				
PERS REVENUE FROM STATE	31,448	8,140	7,500	7,580
MUSEUM	112,234	104,000	107,000	110,000
CIVIC CENTER	41,885	25,000	18,790	25,000
TRANS FM TRANS. TAX/MUS. COSNT.	8,000	10,000	10,000	10,000
TRANSFER FROM GENERAL FUND	169,980	57,000	31,184	68,564
FRIENDS OF THE MUSEUM DONAT.	6,000	3,000	2,313	3,000
BARNES MEMORIAL FUND CONTRIB	59	-	-	-
MUSEUMS AK COMPUTER GRANT	1,390	-	-	-
NOLAN ENDOWMENT	100,000	100,000	100,000	100,000
<b>TOTAL REVENUES</b>	<b>470,996</b>	<b>307,140</b>	<b>276,787</b>	<b>324,144</b>
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>524,344</b>	<b>307,140</b>	<b>276,787</b>	<b>425,954</b>
<b>EXPENDITURES:</b>				
MUSEUM EXPENDITURES	183,628	163,506	141,937	148,145
CIVIC CENTER EXPENDITURES	198,309	191,666	170,281	175,999
<b>TOTAL EXPENDITURES</b>	<b>387,102</b>	<b>355,171</b>	<b>312,219</b>	<b>324,143</b>
<b>TOTAL FUNDS AVAILABLE 6/30</b>	<b>137,242</b>	<b>89,211</b>	<b>101,810</b>	<b>101,811</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>524,344</b>	<b>444,382</b>	<b>414,029</b>	<b>425,954</b>

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

ACCOUNT NO.	DESCRIPTION	2014-2015 ACTUAL	2015-2016 APPROVED	2015-2016 REVISED	2016-2017 DEPT.
21.01.00.4107	PERS STATE CONTRIBUTION	2,577	-	-	-
21.01.00.4310	MUSEUM ADMISSIONS	17,790	24,000	29,000	30,000
21.01.00.4312	MUSEUM GIFT SHOP	94,444	80,000	78,000	80,000
21.01.00.4805	INTEREST ON BARNES DONATIONS	59	-	-	-
21.01.00.4450	NOLAN ENDOWMENT	61,366	-	-	-
21.01.00.4460	FRIENDS ANNUAL CONTRIB.	6,000	3,000	2,313	3,000
21.01.00.4901	TRANSFER FROM GEN. FUND	83,895	57,000	31,184	35,145
21.01.00.4520	MUSEUM COMPUTER GRANT	-	-	1,440	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>		<b>266,131</b>	<b>164,000</b>	<b>141,937</b>	<b>148,145</b>

**DESCRIPTIVE INFORMATION & CHANGES FROM PRIOR YEAR(S)**

Transfer from General Fund is the Amount needed to cover any loss from operations while preserving the Nolan Endowment sustainably.

ACCOUNT NO.	DESCRIPTION				
21.01.00.5001	WAGES AND SALARIES	26,015	30,600	17,500	9,600
21.01.00.5005	OVERTIME	245	-	-	-
21.01.00.5010	CASUAL LABOR	21,651	14,520	16,850	33,720
21.01.00.5201	BENEFITS	11,945	9,900	3,250	2,706
21.01.00.5301	TRAVEL AND TRAINING EXP.	1,648	1,000	1,150	1,500
21.01.00.5801	POSTAGE EXPENSE	24	200	50	200
21.01.00.5810	MATERIALS AND SUPPLIES EXP	3,048	3,000	2,100	3,000
21.01.00.5812	GIFT STORE INVENTORY	51,629	40,000	40,000	40,000
21.01.00.5816	PROGRAMMING	-	500	-	-
21.01.00.5840	BOOKS, SUBSCRIPTIONS, DUES	351	500	600	600
21.01.00.5850	CREDIT CARD EXPENSE	2,450	2,500	3,050	3,000
21.01.00.5860	COLLECTION MANAGEMENT	1,709	1,500	1,500	1,500
21.01.00.5905	EQUIPMENT REPAIR & MAINT	215	500	-	-
21.01.00.6005	PUBLICATIONS EXPENSE	1,591	800	900	800
21.01.00.6205	INSURANCE ON LOANED ART.	-	500	500	500
21.01.00.6520	MUSEUM COMPUTER GRANT	1,391	-	1,440	-
21.01.00.7107	ALLOCATED BUILDING EXPENSES	59,716	57,486	53,047	51,019
<b>TOTAL EXPENDITURES</b>		<b>183,628</b>	<b>163,506</b>	<b>141,937</b>	<b>148,145</b>

In previous years, non-permanent labor was charged to *Wages & Salaries*. This is now charged to casual labor. *Wages & Salaries* are 17% of Civic Center Director's time allocated to Museum.

**FULL-TIME EQUIVALENCY STAFFING**

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

**CIVIC CENTER**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

ACCOUNT NO.	DESCRIPTION	2014-2015 ACTUAL	2015-2016 APPROVED	2015-2016 REVISED	2016-2017 DEPT.
21.03.00.4107	PERS REVENUE	23,705	8,140	7,500	7,580
21.03.00.4300	CIVIC CENTER EQUIP. RENTALS	22,907	10,000	3,790	10,000
21.03.00.4320	CIVIC CENTER RENTAL FEES	18,978	15,000	15,000	15,000
21.03.00.4450	NOLAN ENDOWMENT	38,634	100,000	100,000	100,000
21.03.00.4470	TRANSF FROM TRANSIENT TAX	8,000	10,000	10,000	10,000
21.03.00.7901	TRANSFER FROM GEN. FUND	86,085	48,500	33,991	33,419
<b>TOTAL REVENUES &amp; TRANSFERS</b>		<b>198,309</b>	<b>191,640</b>	<b>170,281</b>	<b>175,999</b>

**EXPENDITURES**

21.03.00.5001	WAGES AND SALARIES	56,522	53,560	60,709	44,510
21.03.00.5005	OVERTIME	922	500	575	500
21.03.00.5010	CASUAL LABOR	4,675	14,520	3,590	14,000
21.03.00.5201	BENEFITS	50,796	37,100	29,450	38,970
21.03.00.5301	TRAVEL AND TRAINING EXP.	1,727	3,000	440	1,500
21.03.00.5801	POSTAGE EXPENSE	-	100	-	100
21.03.00.5810	MATERIALS AND SUPPLIES EXP	7,740	6,400	3,470	6,400
21.03.00.5840	BOOKS, SUBSRIPTIONS, DUES	-	1,000	1,000	1,000
21.03.00.6005	PROMOTION/PUBLICATIONS	16,211	18,000	18,000	18,000
21.03.00.7107	ALLOCATED BUILDING EXP.	59,716	57,486	53,047	51,019
<b>TOTAL EXPENDITURES</b>		<b>198,309</b>	<b>191,666</b>	<b>170,281</b>	<b>175,999</b>

**NOTES****FULL-TIME EQUIVALENCY STAFFING**

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

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

ACCOUNT NO.	DESCRIPTION	2014-2015 ACTUAL	2015-2016 APPROVED	2015-2016 REVISED	2016-2017 DEPT.
21.05.00.5001	MAINTENANCE CUSTODIAN WAGES	19,195	13,820	15,807	16,200
21.05.00.5005	OVERTIME	147	500	-	500
21.05.00.5010	TEMPORARY LABOR WAGES	543	4,400	430	500
21.05.00.5201	PAYROLL TAXES & BENEFITS	13,537	7,290	6,900	7,000
21.05.00.5601	PHONE/INTERNET EXPENSE	8,224	7,600	8,630	8,900
21.05.00.5605	UTILITIES EXPENSE	57,979	64,000	60,150	20,000
21.05.00.5610	HEATING FUEL	4,602	-	-	30,000
21.05.00.5805	CUSTODIAL SUPPLIES EXP.	2,401	2,000	1,950	2,000
21.05.00.5901	FACILITY EXPENSE	18,072	20,000	14,500	15,000
21.05.00.5905	EQUIPMENT REPAIR & MAINT	788	1,000	600	1,000
21.05.00.6205	PROPERTY INSURANCE EXP.	6,985	7,450	3,900	7,450
<b>TOTAL</b>		<b>132,473</b>	<b>128,060</b>	<b>112,867</b>	<b>108,550</b>

**ALLOCATION OF BUILDING EXPENSES**

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

**NOTES**

HEATING WILL SHIFT TO OIL FROM ELECTRICITY IN COMING YEAR(S)

**FULL-TIME EQUIVALENCY STAFFING**

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

**SALES TAX FUND**

CITY OF WRANGELL

FISCAL YEAR 2016-2017

**FUNDS AVAILABLE JULY 1**

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

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

**STREETS EXPENDITURES (4%)**

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

**SCHOOLS, HEALTH, SANITATION (28%)**

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

**GENERAL FUND TRANSFER (68%)**

TRANSFER TO GENERAL FUND	1,824,183	1,717,000	1,781,634	1,785,000
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<b>TOTAL EXPEND. &amp; TRANSFERS</b>	<b>2,593,500</b>	<b>3,028,800</b>	<b>2,478,434</b>	<b>3,131,800</b>
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<b>JUNE 30 RESERVE (STREETS)</b>	<b>669,130</b>	<b>171,130</b>	<b>774,932</b>	<b>230,932</b>
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<b>JUNE 30 RESERVE (SCHOOLS,)</b>	<b>537,549</b>	<b>547,749</b>	<b>574,363</b>	<b>612,563</b>
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<b>TOTAL EXPENDITURES &amp; RESERVE</b>	<b>3,800,179</b>	<b>3,747,679</b>	<b>3,827,729</b>	<b>3,975,295</b>
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**DESCRIPTIVE INFORMATION**

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

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

BOROUGH MAY CONDUCT SALES AUDITS OF LOCAL BUSINESSES PER ORDINANCE

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

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

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

**DESCRIPTIVE DETAIL & CHANGES FROM PRIOR YEAR(S)**

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

**FULL-TIME EQUIVALENCY STAFFING**

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

**POOL AND RECREATION**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

ACCOUNT NO. & DESCRIPTION	2014-2015 ACTUAL	2015-2016 APPROVED	2015-2016 REVISED	2016-2017 APPROVED
<b>FUNDS AVAILABLE JULY 1</b>	<b>1,009,839</b>	<b>1,009,412</b>	<b>1,009,412</b>	<b>1,038,412</b>
<b>POOL REVENUE</b>				
4107 PERS REVENUE	24,865	8,500	8,500	15,050
4330 POOL USER FEES	29,767	40,000	50,360	45,000
4340 FEE ASSISTANCE	-	-	-	-
4350 POOL RENTAL FEES	3,196	3,000	2,000	2,500
4360 MERCHANDISE & CONCESSIONS	(200)	-	400	500
4510 SAFETY GRANT REVENUE	942	-	-	-
OTHER REVENUE	10,509	-	-	-
4805 INVESTMENT INCOME	(7,958)	20,000	15,000	30,000
<b>TOTAL REVENUES</b>	<b>61,121</b>	<b>71,500</b>	<b>76,260</b>	<b>93,050</b>
<b>TRANSFERS FROM OTHER FUNDS</b>				
4920 SALES TAX/SCHOOL FEE	29,000	29,000	29,000	29,000
4925 GENERAL FUND	270,281	257,550	253,800	255,000
<b>TOTAL TRANSFERS</b>	<b>299,281</b>	<b>286,550</b>	<b>282,800</b>	<b>284,000</b>
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>360,402</b>	<b>358,050</b>	<b>359,060</b>	<b>377,050</b>
<b>RESERVED - CASH OR PERMANENT FUNDS</b>	<b>1,009,412</b>	<b>1,009,839</b>	<b>1,009,839</b>	<b>1,018,839</b>
<b>TOTAL REVENUES, TRANSFERS, &amp; ASSETS</b>	<b>1,369,814</b>	<b>1,367,889</b>	<b>1,368,899</b>	<b>1,395,889</b>
<b>RECREATION DEPARTMENT - 24.03.00</b>				
4107 PERS REVENUE	24,865	8,500	8,500	9,000
4300 USER FEES	17,409	14,000	17,700	17,500
4360 COMMUNITY CONTRACTOR	2,150	750	150	500
4370 OTHER MISC. REVENUES	-	-	-	-
<b>TOTAL REVENUES</b>	<b>44,424</b>	<b>23,250</b>	<b>26,350</b>	<b>27,000</b>
<b>4925 GENERAL FUND TRANSFER</b>	<b>109,890</b>	<b>164,170</b>	<b>123,000</b>	<b>138,840</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>154,314</b>	<b>187,420</b>	<b>149,350</b>	<b>165,840</b>

**DESCRIPTIVE DETAIL & CHANGES FROM PRIOR YEAR(S)**

Rates have been adjusted within the last year and management continues to review the effects these may be having on revenue and participation.

Interest income may vary year to year as a result of investing the Pool reserve funds into the permanent fund.

**POOL DEPARTMENT**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

	2014-2015	2015-2016	2015-2016	2016-2017
ACCOUNT NO. & DESCRIPTION	ACTUAL	APPROVED	REVISED	DEPT.
<b>POOL EXPENDITURES - 24.01.00</b>				
5001 WAGES AND SALARIES	59,136	57,980	54,000	55,080
5005 OVERTIME	1,113	1,500	1,000	2,000
5010 LIFEGUARDS	38,089	60,500	63,150	51,050
5201 BENEFITS	71,857	51,720	57,160	55,160
5301 TRAVEL AND TRAINING EXP.	4,164	5,000	5,000	5,000
5335 HEALTH REPORTS EXP.	619	2,460	600	2,460
5601 TELEPHONE EXPENSE	5,121	4,500	5,250	4,500
5605 UTILITIES EXPENSE	37,555	46,500	42,750	46,500
5610 POOL HEATING EXPENSE	55,656	55,000	29,750	55,000
5810 MATERIALS AND SUPPLIES EXP	14,732	11,000	11,000	11,000
5865 CHEMICALS EXPENSE	14,864	15,000	15,000	15,000
5901 FACILITY REPAIR & MAINT.	29,116	30,000	30,200	30,000
6005 PUBLICATIONS EXPENSE	317	1,000	900	1,000
6205 GENERAL INSURANCE EXP	13,353	14,300	14,300	14,300
6550 CAPITAL	4,202	-	-	-
<b>TOTAL POOL EXPENDITURES</b>	<b>349,894</b>	<b>356,460</b>	<b>330,060</b>	<b>348,050</b>
<b>JUNE 30 RESERVE</b>	<b>1,009,412</b>	<b>1,011,002</b>	<b>1,038,412</b>	<b>1,067,412</b>
<b>TOTAL POOL EXPENDITURES &amp; RESERVE</b>	<b>1,359,306</b>	<b>1,367,462</b>	<b>1,368,472</b>	<b>1,415,462</b>

**MISSION & ONGOING RESPONSIBILITIES**

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

**CURRENT GOALS AND MAJOR WORK PLANS**

Plan & implement new recreational swimming programs

Offer a lifeguarding certification class to maintain adequate staffing

Offer Water Safety Instructor class to retain swimming instruction staffing

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

Maintain ADEC pool sanitation inspection standards

Promote use of pool in educational curricula

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

**CHANGES FROM PRIOR YEAR'S BUDGET****FULL-TIME EQUIVALENCY STAFFING**

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

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

ACCOUNT NO. & DESCRIPTION	2014-2015 ACTUAL	2015-2016 APPROVED	2015-2016 REVISED	2016-2017 DEPT.
<b>RECREATION EXPENDITURES - 24.03.00</b>				
5001 WAGES AND SALARIES	57,164	57,980	54,000	55,080
5005 OVERTIME	184	750	40	2,000
5010 CASUAL LABOR EXPENSE	10,719	15,000	25,750	15,000
5201 BENEFITS	49,883	43,020	21,790	48,430
5301 TRAVEL & TRAINING EXP.	200	750	1,860	750
5360 COMMUNITY CONTR. EXP.	1,198	500	-	-
5601 TELEPHONE EXPENSE	1,849	2,750	2,250	2,750
5605 UTILITIES EXPENSE	6,608	10,000	6,100	10,000
5810 MATERIALS AND SUPPLIES EXP	7,875	11,000	16,630	11,000
5825 DEC HEALTH PERMIT	400	400	600	400
5901 FACILITY REPAIR & MAINT.	19,541	15,000	15,000	15,000
6005 PUBLICATIONS EXPENSE	1,808	1,200	1,100	1,200
6205 INSURANCE EXPENSE	-	4,230	4,230	4,230
7XXX RETURN OF SWIM CLUB FUNDS	7,820	-	-	-
<b>TOTAL RECREATION EXPENDITURES</b>	<b>165,249</b>	<b>162,580</b>	<b>149,350</b>	<b>165,840</b>

**POOL FACILITY ONGOING OBJECTIVES AND RESPONSIBILITIES**

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

**CURRENT GOALS, OBJECTIVES AND MAJOR WORK PLANS**

Return Open Gym to the Community Center Gym schedule  
Expand Parks & Recreation advertising to increase awareness of and participation in programs.  
Expand Parks & Recreation offerings  
Improve building life & safety standards and regain use of otherwise unusable community center space

**FULL-TIME EQUIVALENCY STAFFING**

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

**BOROUGH ORGANIZATIONAL FUND**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

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

**EXPLANATION**

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

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

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

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

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

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

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

**HISTORY OF THE ECONOMIC RECOVERY FUNDS**

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

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

This page details the remaining balance remaining from those funds.

**PERMANENT FUND**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

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

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

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

**DEBT SERVICE FUND**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

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

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

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

## RESIDENTIAL CONSTRUCTION FUND

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

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

### EXPLANATION

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

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

## INDUSTRIAL CONSTRUCTION FUND

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

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

### EXPLANATION

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

# Enterprise Funds

## Sewer Fund

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

## Sanitation Fund

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

## Light Fund

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

## Water Fund

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

## Port Fund

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

Note: Beginning July 1 Cash & Investment balances in enterprise funds will be as reported in the audited year-end financial statements. Budgeting is normally done using a different basis of accounting (cash-basis) than is used for financial reporting purposes (accrual basis).

**SEWER FUND**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

CASH & INVESTMENTS, JULY 1st	322,798	436,366	269,582	418,756
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	2014-2015	2015-2016	2015-2016	2016-2017
REVENUE	ACTUAL	APPROVED	REVISED	APPROVED
4108 PERS CONTRIBUTION FROM ST	10,635	16,066	15,100	15,750
4165 PUMP STATION UPGRADE GRANT	-	483,940	483,940	-
4330 USER FEES	533,321	556,500	569,500	570,000
4333 CONNECTION FEES	500	500	530	500
4415 MATERIAL SALES REVENUE	-	500	350	500
4805 INTEREST INCOME	1,670	1,000	1,000	1,000
4808 LABOR CHARGES	-	1,000	-	-
<b>TOTAL REVENUES</b>	<b>546,126</b>	<b>1,059,506</b>	<b>1,070,420</b>	<b>587,750</b>
<b>TOTAL REVENUES, TRANSFERS, RESERVES</b>	<b>868,924</b>	<b>1,495,872</b>	<b>1,340,002</b>	<b>1,006,506</b>

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

# SEWER COLLECTION AND TREATMENT

## CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

	2015-2016	2015-2016	2015-2016	2016-2017
EXPENDITURES	ACTUAL	APPROVED	REVISED	DEPT.
5001 WAGES & SALARIES	104,832	109,470	107,850	112,490
5005 OVERTIME	4,245	6,000	7,790	6,000
5201 BENEFITS	84,164	108,590	87,500	97,690
5301 TRAINING & TRAVEL EXP.	2,436	500	220	2,000
5601 TELEPHONE EXPENSE	3,507	3,000	4,000	4,000
5605 UTILITIES EXPENSE	61,574	64,000	61,060	64,000
5610 GENERATOR FUEL EXPENSE	-	1,500	-	800
5810 MATERIALS & SUPPLIES	13,434	12,000	6,370	8,000
5830 DEC PERMIT	1,680	1,700	2,400	2,000
5901 FACILITY REPAIR & MAINT	6,963	12,000	14,250	12,000
5905 SYSTEM REPAIRS & IMPROV	35,326	27,500	31,860	30,000
5920 GARAGE ALLOC & VEHIC. EXP	26,960	26,960	21,641	25,593
6802 FIXED ASSETS	-	25,000	31,775	83,100
6850 PUMP STATION UPGRADE	-	483,940	483,940	-
6955 COMPLIANCE TESTING	9,402	8,000	6,900	8,000
7110 CHGS FROM OTHER DEPTS	42,752	25,000	15,030	25,000
<b>TOTAL EXPENDITURES</b>	<b>397,275</b>	<b>915,160</b>	<b>882,586</b>	<b>480,673</b>

### EXPLANATION

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

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

	2014-2015	2015-2016	2015-2016	2016-2017
EXPENDITURES	ACTUAL	APPROVED	REVISED	DEPT.
5501 AUDIT EXPENSE	4,433	5,750	5,750	5,800
5812 CREDIT CARD EXPENSE	2,981	3,000	2,820	3,000
6205 INSURANCE EXPENSE	847	3,200	1,600	2,800
6310 1997 USDA INTEREST	9,515	9,352	9,352	9,109
6312 1997 USDA PRINCIPAL	4,687	4,918	4,918	5,161
6701 BAD DEBT EXPENSE	600	2,000	-	-
7106 CHGS FROM FINANCE DEPT	12,220	14,220	14,220	17,996
<b>TOTAL EXPENDITURES-ADMIN.</b>	<b>35,283</b>	<b>42,440</b>	<b>38,660</b>	<b>43,866</b>
 <b>TOTAL SEWER EXPENDITURES</b>	 <b>432,558</b>	 <b>957,600</b>	 <b>921,246</b>	 <b>524,539</b>

**SEWER FUND SUMMARY:**

JULY 1 RESERVES	322,798	436,366	269,582	418,756
REVENUES	546,126	1,059,506	1,070,420	587,750
EXPENDITURES	432,558	957,600	921,246	524,539
JUNE 30 BALANCE	436,366	538,272	418,756	481,967

**EXPLANATION**

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

**SANITATION REVENUES**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

CASH & INVESTMENTS, JULY 1st	71,246	36,071	44,994	95,211
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	2014-2015	2015-2016	2015-2016	2016-2017
REVENUE	ACTUAL	APPROVED	REVISED	APPROVED
4107 PERS REVENUE-STATE	8,862	12,863	12,863	13,160
4330 USER FEES	483,912	540,000	540,000	556,200
4340 LANDFILL CHARGES	25,889	22,000	31,250	30,000
4705 RECYCLE REVENUE	2,422	1,000	5,440	2,500
4805 INTEREST INCOME	221	-	200	200
<b>TOTAL REVENUES</b>	<b>521,306</b>	<b>575,863</b>	<b>589,753</b>	<b>602,060</b>
<b>TOTAL REVENUES, TRANSFERS, RESERVES</b>	<b>592,552</b>	<b>611,934</b>	<b>634,747</b>	<b>697,271</b>

**EXPLANATION**

4330	GARBAGE COLLECTION REVENUES - (*see note)
4340	DISPOSAL CHARGES AT LANDFILL
4705	REIMBURSEMENT FOR RECYCLED ITEMS
4805	INTEREST ALLOCATED TO SANITATION FOR RESERVES

**SANITATION FUND - COLLECTION & LANDFILL**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

	2014-2015	2015-2016	2015-2016	2016-2017
<b>GARBAGE COLLECTION</b>	<b>ACTUAL</b>	<b>APPROVED</b>	<b>REVISED</b>	<b>DEPT.</b>
5001 WAGES & SALARIES	42,898	46,030	44,190	46,990
5005 OVERTIME	112	500	250	500
5201 BENEFITS	22,790	44,980	35,160	43,370
5810 MATERIALS AND SUPPLIES	1,010	1,500	870	1,000
5812 CREDIT CARD EXPENSE	3,407	3,000	3,230	3,000
5855 PURCHASES EXP/DUMPSTER	10,238	3,500	6,704	7,000
5920 GARAGE ALLOC/VEHIC. EXP	30,140	30,000	48,408	56,305
6205 INSURANCE	749	1,000	1,000	1,000
6500 CAPITAL EXPENDITURES	-	-	-	-
6701 BAD DEBT EXPENSE	550	-	-	-
7105 CHARGES FROM FINANCE	4,340	4,340	5,689	6,544
7110 CHARGES FROM OTHER DEPTS	3,682	-	4,827	4,500
<b>TOTAL COLLECTION EXPENDITURES</b>	<b>119,916</b>	<b>134,850</b>	<b>150,328</b>	<b>170,209</b>

**LANDFILL**

5001 WAGES & SALARIES	43,511	46,950	45,513	47,020
5005 OVERTIME	2,881	500	1,280	1,500
5201 BENEFITS	65,357	55,030	51,000	52,400
5501 AUDIT EXPENSE	2,095	2,700	2,700	500
5510 DEC INSPECTIONS EXPENSE	-	750	-	-
5601 TELEPHONE EXPENSE	1,200	1,300	1,615	1,600
5605 UTILITIES EXPENSE	8,741	8,500	8,120	17,000
5735 HOUSEHOLD HAZ. WASTE EXP	19,493	15,000	15,000	2,500
5810 MATERIALS AND SUPPLIES	4,263	2,500	1,720	4,500
5901 FACILITY REPAIR & MAINT.	10,368	4,000	4,000	4,500
5920 GARAGE ALLOC/VEHIC. EXP	30,140	30,500	23,820	4,000
5930 MONITORING & TESTING	2,593	3,500	4,000	4,000
5950 DISPOSAL COSTS	196,422	210,000	193,000	210,000
5955 RECYCLE COSTS	16,272	5,000	2,800	3,000
6205 INSURANCE COSTS	2,247	4,640	4,640	1,500
6400 SOLID WASTE AUTHORITY	3,720	1,500	-	1,500
6500 LANDFILL FIXED ASSETS	-	10,000	10,000	17,500
7110 CHARGES FROM OTHER DEPTS	27,262	20,000	20,000	20,000
<b>TOTAL LANDFILL EXPENDITURES</b>	<b>436,565</b>	<b>422,370</b>	<b>389,208</b>	<b>393,020</b>
<b>TOTAL SANITATION EXPENDITURES</b>	<b>556,481</b>	<b>557,220</b>	<b>539,536</b>	<b>563,229</b>
<b>JUNE 30 RESERVE</b>	<b>36,071</b>	<b>54,714</b>	<b>95,211</b>	<b>134,042</b>
<b>TOTAL RESERVE AND EXPENDITURES</b>	<b>592,552</b>	<b>611,934</b>	<b>634,747</b>	<b>697,271</b>

**GARBAGE COLLECTION - 34.01.00**

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

**LANDFILL - 34.03.00**

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

**WRANGELL MUNICIPAL LIGHT & POWER**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

CASH & INVESTMENTS, JULY 1st	948,736	1,451,441	1,451,441	2,076,160
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	2014-2015	2015-2016	2015-2016	2016-2017
REVENUE	ACTUAL	APPROVED	REVISED	APPROVED
4108 PERS REFUND	12,456	65,000	65,000	
4350 EQUIPMENT RENTAL	2,248	2,500	2,200	2,500
4352 FUEL SURCHARGE	-	120,000	120,000	120,000
4355 RESIDENTIAL SALES	1,566,034	1,500,000	1,531,383	1,500,000
4357 SMALL COMMERCIAL SALES	1,329,514	1,300,000	1,281,582	1,300,000
4359 LARGE COMMERCIAL SALES	1,069,274	1,050,000	1,111,536	1,050,000
4361 SERVICE CHARGES	6,550	5,000	8,957	6,500
4365 POLE RENTAL	36,920	30,280	36,920	36,920
4370 LATE FEE REVENUE	23,042	20,000	19,781	20,000
4375 WRITE OFF'S COLLECTED	2,374	2,500	-	2,500
4380 ELECT. FEES & PERMITS	17,600	10,000	12,039	10,000
4415 MATERIAL SALES	29,616	20,000	26,173	20,000
4420 PMC REFUND	189,878	-	340,563	180,000
4805 INTEREST INCOME	4,328	-	4,000	4,000
4808 LABOR CHARGED OUT	5,692	5,000	5,854	5,500
4901 SEAPA SUBSTATION REIMBURSEMENT	-	-	60,450	32,550
7001 TBPA MISC.	443	-	-	-
<b>TOTAL REVENUES</b>	<b>4,295,969</b>	<b>4,130,280</b>	<b>4,626,438</b>	<b>4,290,470</b>
<b>TOTAL REVENUES, TRANSFERS, RESERVES</b>	<b>5,244,705</b>	<b>5,581,721</b>	<b>6,077,879</b>	<b>6,366,630</b>

**EXPLANATION**

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

**GENERATION DEPARTMENT - LIGHT & POWER****CITY AND BOROUGH OF WRANGELL****FISCAL YEAR 2016-2017**

	2014-2015	2015-2016	2015-2016	2016-2017		
GENERATION EXPENDITURES	ACTUAL	APPROVED	REVISED	DEPT.	EXPLANATION	
5001 WAGES & SALARIES	175,116	183,220	182,500	189,240	5001	SUPERINTENDENT, DIESEL MECHANIC, DISPATCH SECRETARY, VACATION
5005 OVERTIME	2,487	3,500	2,500	3,500	5005	OVERTIME, DOUBLETIME, CALLBACKS, CALLOUTS, STANDBY, SHIFT DIFFERENTIALS
5010 CASUAL LABOR	-	-	-	3,500	5010	CASUAL LABOR AND EXTRA RELIEF HELP AS NEEDED
5201 BENEFITS	124,860	137,970	125,000	150,740	5201	HEALTH INSURANCE, RETIREMENT, SBS, MEDICARE, WORKER'S COMPENSATION
5301 TRAVEL & TRAINING EXPENSES	355	5,000	4,500	5,000	5301	TRAVEL AND TRAINING FOR LIGHT GENERATION PERSONNEL
5601 TELEPHONE EXPENSES	4,537	4,500	4,500	4,500	5601	INCLUDES INTERNET AND CELL PHONE COSTS FOR LIGHT GENERATION PLANT
5605 UTILITIES EXPENSES	2,097	2,100	2,100	2,100	5605	WATER, SEWER AND GARBAGE
5612 DIESEL FUEL EXPENSE/GEN.	66,767	130,000	85,000	100,000	5612	DIESEL FUEL EXPENSE FOR GENERATORS (BACK-UP, SHUTDOWNS, OUTAGES)
5614 HEATING OIL	12,560	20,000	8,500	8,000	5614	HEATING OIL EXPENSE
5620 LUBE OIL EXPENSE	9,075	10,000	6,000	6,500	5620	LUBE OIL EXPENSE FOR GENERATOR PARTS
5810 MATERIALS AND SUPPLIES	8,219	10,000	10,000	10,000	5810	SMALL TOOLS, CLEANING, SAFETY, MISCELLANEOUS AND OFFICE SUPPLIES
5870 OSHA REQUIREMENTS	5,355	8,000	11,870	8,000	5870	OSHA REQUIREMENT MAINTENANCE AT ELECTRIC PLANT
5875 GOVT FEES- DEC, EPA	535	450	450	450	5875	EPA, DEC AND OTHER GOVERNMENT AGENCY FEES
5901 FACILITY REPAIR AND & MAINT	769	10,000	10,000	10,000	5901	BUILDING REPAIR AND MAINTENANCE EXPENSES
5905 EQUIPMENT REPAIR & MAINT	11,298	12,000	10,000	12,000	5905	GENERATOR, RADIO, COMPUTER & OTHER EQUIPMENT REPAIR & MAINTENANCE
6501 TYEE PURCHASES, \$0.068/kWh	2,601,290	2,700,000	2,648,338	2,600,000	6501	\$0.068 PER kWh ELECTRICITY PURCHASED FROM TYEE HYDROELECTRIC DAM
6550 FIXED ASSETS	58,536	-	16,554	10,000	6550	SCADA COMPUTER REPAIR (HACKED)
<b>TOTAL GENERATION EXPENSES</b>	<b>3,083,856</b>	<b>3,236,740</b>	<b>3,127,812</b>	<b>3,123,530</b>		

**DISTRIBUTION DEPARTMENT - LIGHT & POWER****CITY AND BOROUGH OF WRANGELL****FISCAL YEAR 2016-2017**

	<b>2014-2015</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2016-2017</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>APPROVED</b>	<b>REVISED</b>	<b>DEPT.</b>
5001 WAGES & SALARIES	257,990	267,630	275,254	324,380
5005 OVERTIME	4,159	10,000	7,168	10,000
5010 TEMPORARY LABOR - CLEARING	-	-	-	10,000
5201 BENEFITS	182,948	211,680	185,000	228,310
5301 TRAVEL & TRAINING EXPENSES	6,097	8,000	4,569	8,000
5314 TEMP LINEMAN	2,432	-	-	-
5601 TELEPHONE EXPENSE	983	1,500	1,000	1,000
5605 UTILITIES EXPENSE	906	900	900	900
5810 MATERIALS AND SUPPLIES EXP	39,752	55,000	50,000	55,000
5870 METER PURCHASES	14,756	15,000	14,750	15,000
5871 TRANSFORMER PURCHASES	-	10,000	7,500	10,000
5872 POLE PURCHASES	15,977	35,000	35,000	35,000
5873 LINE PURCHASES	-	5,000	5,000	5,000
5905 EQUIPMENT REPAIR/MAINT.	3,837	2,500	2,500	2,500
5920 GARAGE ALLOC /VEHIC EXP.	43,950	45,000	35,294	35,830
6000 CAPITAL PURCHASES	23,974	25,000	112,050	139,190
7110 CHARGES FROM OTHERS	1,324	3,500	3,000	3,500
<b>TOTAL GENERATION EXPENSES</b>	<b>599,085</b>	<b>695,710</b>	<b>738,985</b>	<b>883,610</b>

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

**LIGHT ADMINISTRATION**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

	2014-2015	2015-2016	2015-2016	2016-2017
EXPENDITURES	ACTUAL	APPROVED	REVISED	DEPT.
5501 AUDIT EXPENSE	9,268	12,000	12,000	12,000
5812 CREDIT CARD EXPENSE	32,796	32,000	36,500	31,050
6141 METER INTEREST REFUND	1,905	2,000	2,000	2,380
6205 GENERAL INSURANCE EXP	10,599	16,170	16,170	16,170
6701 BAD DEBT EXPENSE	4,900	10,000	-	-
7110 CHARGE FROM OTHER DEPT	50,855	54,500	68,252	70,348
<b>TOTAL ADMINISTRATION EXPENSES</b>	<b>110,323</b>	<b>126,670</b>	<b>134,922</b>	<b>131,948</b>
<b>TOTAL LIGHT FUND REVENUES</b>	<b>4,295,969</b>	<b>4,130,280</b>	<b>4,626,438</b>	<b>4,290,470</b>
<b>TOTAL LIGHT FUND EXPENDITURES</b>	<b>3,793,264</b>	<b>4,059,120</b>	<b>4,001,719</b>	<b>4,139,088</b>
<b>JUNE 30 RESERVE</b>	<b>1,451,441</b>	<b>1,522,601</b>	<b>2,076,160</b>	<b>2,227,541</b>
<b>TOTAL EXPENDITURE &amp; RESERVE</b>	<b>5,244,705</b>	<b>5,581,721</b>	<b>6,077,879</b>	<b>6,366,630</b>

EXPLANATION	
5501	BOROUGH AUDIT EXPENSE ALLOCATED TO LIGHT DEPARTMENT
5812	ALLOCATED BY ESTIMATED % OF UTILITES PAID BY CREDIT CARD
6141	REFUNDS OF INTEREST EARNED ON METER DEPOSITS
6205	PROPERTY, VEHICLE, LIABILITY & INSURANCE EXPENSES ALLOCATED TO LIGHT DEPT.
6701	EXPENSE ACCOUNT TO REFLECT DELINQUENT ACCOUNTS DEEMED UNCOLLECTIBLE
7110	CHARGES FOR BILLING WORK PERFORMED FOR LIGHT DEPT. BY FINANCE & ADMIN.

**WATER FUND**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

CASH & INVESTMENTS, JULY 1st	411,659	593,047	461,822	420,641
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	2014-2015	2015-2016	2015-2016	2016-2017
REVENUES	ACTUAL	APPROVED	REVISED	APPROVED
4107 PERS REFUND	6,430	10,079	9,030	9,340
4330 WATER SALES	599,273	643,420	615,250	620,000
4333 WATER CONNECTIONS	1,456	500	6,000	2,500
4415 MATERIAL SALES	2,477	500	1,000	500
4650 WTP PILOT STUDY GRANT REVENUE	7,565	-	65,000	85,000
4690 UPPER RESERVOIR CONNECITON GRT	-	-	15,000	150,000
4805 INTEREST INCOME	9,980	8,000	8,000	8,000
4808 LABOR	-	1,000	-	-
4845 HYDRANT RENTAL	39,730	41,000	42,100	42,500
4880 REDEMPTION FUND WTP DEC	89,897	89,987	89,987	89,987
<b>TOTAL WATER REVENUES &amp; TRANS</b>	<b>756,808</b>	<b>794,486</b>	<b>851,367</b>	<b>1,007,827</b>
<b>TOTAL REVENUES &amp; RESERVE</b>	<b>1,168,467</b>	<b>1,387,533</b>	<b>1,313,189</b>	<b>1,428,468</b>
<b>TOTAL WATER REVENUES &amp; TRANS</b>	<b>756,808</b>	<b>794,486</b>	<b>851,367</b>	<b>1,007,827</b>
<b>TOTAL WATER EXPENDITURES</b>	<b>575,420</b>	<b>785,829</b>	<b>892,548</b>	<b>979,454</b>
<b>JUNE 30 RESERVE</b>	<b>593,047</b>	<b>601,704</b>	<b>420,641</b>	<b>449,014</b>
<b>TOTAL DISTRIBUTION, ADMIN., RESERVES</b>	<b>1,168,467</b>	<b>1,387,533</b>	<b>1,313,189</b>	<b>1,428,468</b>

**EXPLANATION**

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

**WATER DISTRIBUTION & ADMINISTRATION****CITY AND BOROUGH OF WRANGELL****FISCAL YEAR 2016-2017**

	2014-2015	2015-2016	2015-2016	2016-2017		
DISTRIBUTION EXPENDITURES	ACTUAL	APPROVED	REVISED	DEPT.	EXPLANATION	
5001 WAGES AND SALARIES	57,700	64,490	64,490	66,720	5001	TREATMENT PLANT OPERATOR WAGES, VACATION & ADD'L COVERAGE
5005 OVERTIME	5,096	7,500	12,000	7,500	5005	OVERTIME, DOUBLETIME, CALLOUTS, CALLBACKS, ETC.
5201 BENEFITS	59,232	60,230	60,230	67,630	5201	HEALTH INSURANCE, RETIREMENT, MEDICARE, WORKER'S COMP. ETC.
5301 TRAVEL AND TRAINING	-	1,200	300	3,500	5301	REQUIRED CERTIFICATIONS AND ADEC-REQUIRED TRAINING FOR DIRECTOR
5530 ENGINEERING EXPENSE	7,287	-	6,659	-	5530	ENGINEERING EXPENDITURES NOT PAID BY GRANTS/CAPITAL PROJECTS
5601 TELEPHONE EXPENSE	3,415	3,100	3,000	3,000	5601	PHONE, INCLUDING CELL AND INTERNET COSTS
5605 ELECTRICITY EXPENSE	81,808	80,000	85,460	85,000	5605	WATER TREATMENT PLANT ELECTRICITY COST (INCLUDING TO RUN PUMPS)
5810 MATERIALS AND SUPPLIES	13,465	18,000	10,000	15,000	5810	PARTS, TOOLS AND MISCELLANEOUS SUPPLIES
5815 CHEMICALS EXPENSE	27,770	24,000	20,000	24,000	5815	WATER TREATMENT CHEMICALS EXPENSE
5901 FACILITY REPAIR & MAINT.	32,626	50,000	25,000	50,000	5901	TREATMENT PLANT REPAIRS AND MAINTENANCE
5905 EQUIPMENT REPAIR & MAINT	2,518	5,000	2,500	2,500	5905	TREATMENT PLANT EQUIPMENT REPAIR AND MAINTENANCE
5910 SYSTEM REPAIR & MAINT.	12,889	15,000	75,000	25,000	5910	DISTRUBITION SYSTEM (MAINS, SERVICES) REPAIRS AND MAINTENANCE
5920 GARAGE ALLOC VEHICL EXP	39,670	35,000	35,000	35,830	5920	GARAGE CHARGES FOR VEHICLE MAINTENANCE AND REPAIRS
6350 WATER PLANT PILOT STUDY GRANT	7,565	-	65,000	85,000	6350	STATE OF AK DCCED GRANT FOR WATER TREATMENT PLANT PILOT STUDY
6470 UPPER RESERVOIR CONNECTION GRT	-	-	15,000	150,000	6470	STATE OF AK DCCED GRANT TO CONNECT UPPER AND LOWER RESERVOIRS
6500 CAPITAL ADDITIONS/IMPROVEMENTS	1,327	180,000	210,600	121,000	6500	CAPITAL ADDITIONS - DEFERRING PURCHASE OF TRUCK
6955 COMPLIANCE TESTING	8,944	20,000	12,000	15,000	6955	DEC MANDATED COMPLIANCE TESTING EXPENSES
7110 CHARGES FROM OTHER DEPTS	85,808	80,000	48,000	80,000	7110	CHARGES FROM PUBLIC WORKS TO ASSIST WATER OPERATIONS
<b>TOTAL DISTRIBUTION</b>	<b>447,120</b>	<b>643,520</b>	<b>750,239</b>	<b>836,680</b>		

**ADMINISTRATION 72.03.00**

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

**ADMINISTRATION**

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

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

	2014-2015	2015-2016	2015-2016	2016-2017
<b>HARBOR DEPARTMENT</b>	<b>ACTUAL</b>	<b>APPROVED</b>	<b>REVISED</b>	<b>APPROVED</b>
FUNDS AVAILABLE JULY 1ST	603,943	669,185	669,185	720,297
REVENUES	987,026	920,360	1,033,047	1,115,063
EXPENDITURES	921,784	908,873	981,935	1,067,270
<b>RESERVES AT JUNE 30</b>	<b>669,185</b>	<b>680,672</b>	<b>720,297</b>	<b>768,090</b>

**CRUISE DOCK & BARGE RAMP**

FUNDS AVAILABLE JULY 1ST	349,038	430,404	430,404	486,728
REVENUES	256,690	237,610	241,508	249,700
EXPENDITURES	175,324	293,782	185,184	457,034
<b>RESERVES AT JUNE 30</b>	<b>430,404</b>	<b>374,232</b>	<b>486,728</b>	<b>279,394</b>

**MARINE SERVICE CENTER**

FUNDS AVAILABLE JULY 1ST	185,589	313,945	313,945	440,762
REVENUES	396,891	418,254	414,554	462,100
EXPENDITURES	268,535	310,012	287,737	303,656
<b>RESERVES AT JUNE 30</b>	<b>313,945</b>	<b>422,187</b>	<b>440,762</b>	<b>599,206</b>

**INFRASTRUCTURE REPLACEMENT**

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

**CONSOLIDATED FUNDS**

FUNDS AVAILABLE JULY 1ST	2,870,231	4,850,252	4,850,252	5,509,257
REVENUES	3,359,091	1,907,901	2,113,861	2,122,363
EXPENDITURES	1,365,643	1,512,667	1,454,856	1,827,960
<b>RESERVES AT JUNE 30</b>	<b>4,863,679</b>	<b>5,245,486</b>	<b>5,509,257</b>	<b>5,803,660</b>

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

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

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

**DESCRIPTIVE DETAIL & CHANGES FROM PRIOR YEAR(S)**

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

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

**FULL-TIME EQUIVALENCY STAFFING**

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

**EXPENDITURES**

5001 WAGES & SALARIES	187,642	183,370	194,850	179,020
5005 OVERTIME	92	2,500	1,500	1,960
5010 CASUAL LABOR	-	-	-	32,000
5201 BENEFITS	172,437	187,150	165,000	171,030
5605 UTILITIES EXPENSE	98,601	104,000	99,000	104,000
5620 GASOLINE & LUBE OIL EXP	210	600	600	1,000
5810 MATERIALS & SUPPLIES	10,010	8,000	8,000	8,000
5860 UNIFORM ALLOWANCE	1,605	3,500	2,500	3,000
5901 FACILITY REPAIR & MAINT.	29,607	20,000	20,000	30,000
5905 EQUIPMENT REPAIR & MAINT	2,578	4,000	4,000	4,000
5907 HOIST EXPENDITURES	1,955	2,500	2,500	2,500
5911 FIRE EQUIPMENT	1,112	3,000	3,000	3,000
6131 HARBOR PAY. REC. BY CITY	(4,217)	-	-	-
6205 INSURANCE EXPENSE	2,919	1,280	1,280	3,100
6701 BAD DEBT EXPENSE	-	-	-	-
6835 CAPITAL EXPENDITURES	774	-	-	10,000
7103 TRANS TO COMM. FISH INFRAS.	143,842	110,177	203,752	107,380
7105 TRANS. TO REPLACE. FUND	216,716	216,000	216,000	347,700
7110 PW/CONTRACTORS	1,959	-	-	-
7120 ALLOCATED ADMINISTRATION	53,942	62,796	59,953	59,580
<b>TOTAL HARBOR EXPENDITUES</b>	<b>921,784</b>	<b>908,873</b>	<b>981,935</b>	<b>1,067,270</b>
<b>RESERVE AT JUNE 30TH</b>	<b>669,185</b>	<b>680,672</b>	<b>720,297</b>	<b>768,090</b>
<b>TOTAL EXPENDITURES &amp; RESERVE</b>	<b>1,590,969</b>	<b>1,589,545</b>	<b>1,702,232</b>	<b>1,835,360</b>

**EXPENDITURE DETAIL & CHANGES FROM PRIOR YEAR(S)**

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

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

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

AVERAGE OF ALL DEFERRAL RATES:                      61%

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

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

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

**COMMERCIAL FISHING INFRASTRUCTURE FUND**

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

**HARBOR REPLACEMENT FUND**

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

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

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

**COMMERCIAL FISHING INFRASTRUTURE FUND**

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

**PORT FILL, DOCK AND BARGE RAMP**

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

<b>FUNDS AVAILABLE JULY 1ST</b>	<b>349,038</b>	<b>430,404</b>	<b>430,404</b>	<b>486,728</b>
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	2014-2015	2015-2016	2015-2016	2016-2017
REVENUES	ACTUAL	APPROVED	REVISED	DEPT.
4107 PERS REVENUE	7,025	10,710	11,000	11,000
4370 STORAGE REVENUE	102,877	90,000	100,000	100,000
4379 PORT TRANSIENT FEES	285	400	-	400
4380 WHARFAGE	77,668	70,000	70,000	70,000
4382 DOCKAGE REVENUE	55,312	47,600	40,508	47,500
4385 PORT DEVELOPMENT FUND	12,017	18,400	19,000	19,800
4805 INTEREST INCOME	1,506	500	1,000	1,000
<b>TOTAL PORT (DOCK) REVENUES</b>	<b>256,690</b>	<b>237,610</b>	<b>241,508</b>	<b>249,700</b>
<b>TOTAL REVENUES &amp; RESERVE</b>	<b>605,728</b>	<b>668,014</b>	<b>671,912</b>	<b>736,428</b>

**EXPENDITURES**

5001 WAGES & SALARIES	75,757	78,590	81,000	76,720
5005 OVERTIME	-	1,000	1,000	840
5010 CASUAL LABOR	-	-	-	13,714
5201 BENEFITS	33,630	39,070	26,500	73,300
5605 UTILITIES EXPENSE	8,348	7,500	7,000	7,500
5810 MATERIALS AND SUPPLIES EXP	2,636	2,500	2,500	2,500
5901 FACILITY REPAIR & MAINT.	19,613	20,000	20,000	20,000
5905 EQUIPMENT REPAIR & MAINT	2,592	3,500	3,500	3,500
6205 DOCK & BARGE INSURANCE	13,692	11,490	14,200	14,200
6385 PORT DEV. FEE LOAN RETURN	-	9,200	9,500	9,900
6500 CAPITAL	1,075	100,000	-	215,000
7120 ALLOCATED ADMINISTRATION	17,981	20,932	19,984	19,860
<b>TOTAL DOCK EXPENDITURES</b>	<b>175,324</b>	<b>293,782</b>	<b>185,184</b>	<b>457,034</b>
<b>RESERVE AS OF JUNE 30</b>	<b>430,404</b>	<b>374,232</b>	<b>486,728</b>	<b>279,394</b>
<b>TOTAL EXPENDITURES &amp; RESERVE</b>	<b>605,728</b>	<b>668,014</b>	<b>671,912</b>	<b>736,428</b>

**DESCRIPTIVE DETAILS & CHANGES FROM PRIOR YEAR(S)**

30% of the harbor department's personnel costs  
(wages, salaries and benefits) are allocated to the  
dock & barge ramp budget

**LOAN FROM REVOLVING LOAN FUND FOR DOLPHIN**

JULY 1, 2015 BALANCE	\$ 146,494
2015 FY ESTIMATE	(9,200)
EST. BALANCE AT JUNE 30, 2015	<u>\$ 137,294</u>

# MARINE SERVICE CENTER & TRAVEL LIFTS

CITY AND BOROUGH OF WRANGELL

FISCAL YEAR 2016-2017

FUNDS AVAILABLE JULY 1ST	185,589	313,945	313,945	440,762
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	2014-2015	2015-2016	2015-2016	2016-2017
REVENUES	ACTUAL	APPROVED	REVISED	DEPT.
4107 PERS STATE RELIEF	6,452	8,990	8,990	9,100
4357 ELECTRICAL REVENUE	11,965	12,000	11,000	12,000
4410 LIFT FEES - ROUND TRIP	162,358	160,000	155,000	176,000
4420 ENVIRONMENTAL FEES	3,990	4,200	4,000	4,000
4430 HOIST	12,429	-	-	-
4450 WORK AREA STORAGE	78,116	65,000	70,000	82,500
4460 LONG-TERM STORAGE	118,421	120,000	117,000	132,000
4470 YARD LEASES	900	47,064	47,064	45,000
4805 INTEREST INCOME	2,260	1,000	1,500	1,500
<b>TOTAL REVENUE</b>	<b>396,891</b>	<b>418,254</b>	<b>414,554</b>	<b>462,100</b>
<b>TOTAL REVENUE &amp; RESERVES</b>	<b>582,480</b>	<b>732,199</b>	<b>728,499</b>	<b>902,862</b>

## EXPENDITURES

5001 WAGES & SALARIES	75,568	80,000	78,000	62,530
5005 OVERTIME	4,844	4,000	4,000	4,000
5010 TEMPORARY LABOR	-	-	-	16,000
5201 BENEFITS	62,263	66,670	63,343	69,260
5605 UTILITIES EXPENSE	29,080	25,000	25,000	25,000
5610 FUEL OIL EXPENSE	7,949	10,000	5,000	7,500
5810 MATERIALS AND SUPPLIES EXP	6,346	10,000	10,000	10,000
5815 DERELICT DISPOSAL EXPEND.	-	5,000	-	5,000
5901 FACILITY REPAIR & MAINT.	5,647	6,000	6,000	6,000
5905 EQUIPMENT REPAIR & MAINT	9,246	28,000	26,000	28,000
6205 INSURANCE EXPENSE	12,161	26,900	26,900	27,000
6500 CAPTIAL	13,940	4,000	-	-
7008 PERMANENT LOAN REPAY	23,510	23,510	23,510	23,506
7120 ALLOCATED ADMINISTRATION	17,981	20,932	19,984	19,860
<b>TOTAL MARINE CENTER EXPEND.</b>	<b>268,535</b>	<b>310,012</b>	<b>287,737</b>	<b>303,656</b>
<b>MARINE TRAVEL LIFT 6/30 RESERVE</b>	<b>313,945</b>	<b>422,187</b>	<b>440,762</b>	<b>599,206</b>
<b>TOTAL EXPENDITURES &amp; RESERVE</b>	<b>582,480</b>	<b>732,199</b>	<b>728,499</b>	<b>902,862</b>

## DESCRIPTIVE DETAIL/CHANGES FROM PRIOR YEAR'S BUDGET

BUDGETED REVENUES INCLUDE PROPOSED RATE INCREASES TO ROUND-TRIP TRAVEL LIFT FEES AND STORAGE REVENUES.

PORT COMMISSION IS ALSO DISCUSSING ESTABLISHING A SEPARATE BOATYARD INFRASTRUCTURE REPLACEMENT FUND TO EARMARK ADDITIONAL REVENUES FOR LONG-TERM CAPITAL REPLACEMENT.

TEMPORARY LABOR NOW ACCOUNTED SEPARATELY FROM MSC TEAM LEADER WAGES  
ROUND-TRIP LIFT FEES AND STORAGE RATES INCREASED 10%

## FULL-TIME EQUIVALENCY STAFFING

Position Titles:	2014	2015	2016	2017
MSC LEADMAN	1.0	1.0	1.0	1.0
TEMPORARY LABOR	0.25	0.25	0.25	0.25
	1.25	1.25	1.25	1.25

THE BOATYARD BORROWED A NON-INTEREST BEARING \$235,096 FROM THE PERMANENT FUND TO BE REPAYED OVER 10 YEARS BEGINNING IN 2009.

ORIGINAL LOAN AMOUNT	\$ 211,586
2009 THRU 2014 PAYMENTS	\$ (164,570)
2015 FISCAL YEAR PAYMENT	\$ (23,510)
LOAN BALANCE JUNE 30, 2015	\$ 23,506

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

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

## OTHER INFORMATION

2016 Tax Year Detail

Bond Indebtedness

History of Assessed Values & Mill Rate

Insurance Information (2015 Fiscal Year)

Budget Resolution

Personnel Information

## History of Assessed Real Property Value and Mill Rate

### City and Borough of Wrangell

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

Tax Year	Taxable Assessed Value	Service Area Mill Rate	Outside / Differential Zone Mill rate
1964	4,992,681	21.00	n/a
1965	6,970,965	17.50	n/a
1966	4,774,406	19.00	n/a
1967	8,140,928	20.00	n/a
1968	9,263,922	20.00	n/a
1969	9,520,141	20.00	n/a
1970	10,675,128	18.00	n/a
1971	11,030,024	18.00	n/a
1972	10,986,166	18.00	n/a
1973	11,707,500	18.00	n/a
1974	12,621,904	19.40	n/a
1975	19,354,805	12.90	n/a
1976	27,165,729	12.90	n/a
1977	32,582,703	11.90	n/a
1978	35,454,087	14.90	n/a
1979	36,955,342	14.90	n/a
1980	44,022,246	12.90	n/a
1981	47,412,284	7.20	n/a
1982	54,737,723	6.20	n/a
1983	63,443,902	3.20	n/a
1984	65,139,118	5.60	n/a
1985	71,744,827	8.00	n/a
1986	72,348,169	12.50	n/a
1987	67,797,763	12.50	n/a
1988	62,031,434	11.00	n/a
1989	68,372,049	9.00	n/a
1990	73,717,114	9.00	n/a
1991	77,027,746	9.00	n/a
1992	78,135,521	9.00	n/a
1993	78,499,195	10.00	n/a
1994	83,056,656	10.00	n/a
1995	83,292,081	10.00	n/a
1996	83,752,046	10.00	n/a
1997	88,926,348	10.00	n/a
1998	85,346,976	10.00	n/a
1999	89,456,936	12.00	n/a
2000	104,365,100	12.00	n/a
2001	97,434,310	10.00	n/a
2002	97,241,474	10.00	n/a
2003	97,185,596	12.00	n/a
2004	102,160,888	12.00	n/a
2005	107,558,963	12.00	n/a
2006	107,045,137	12.00	n/a
2007	106,450,637	12.75	n/a
2008	107,113,113	12.75	n/a
2009	125,018,898	12.75	4.00
2010	121,950,067	12.75	4.00
2011	123,105,720	12.75	4.00
2012	126,422,574	12.75	4.00
2013	134,366,782	12.75	4.00
2014	137,043,529	12.75	4.00
2015	143,146,844	12.75	4.00
2016	147,693,128	12.75	4.00

POSITION	ALL WAGES	RETIREMENT	INSURANCE	TOTAL PERSONNEL COST
	Regular, Overtime, Vacation	PERS, SBS FICA, MEDICARE	HEALTH PREMIUMS, LIFE, WORK. COMP.	
FINANCE DIRECTOR	82,893	24,639	30,680	138,212
ACCOUNTING TECHNICIAN	59,979	17,662	21,097	98,738
ACCOUNTING CLERK	48,418	13,998	18,830	81,246
ACCOUNTING CLERK	40,503	12,039	13,384	65,926
ACCOUNTING CLERK	21,874	6,563	12,155	40,593
CITY HALL CUSTODIAN	11,783	3,470	517	15,770
<b>FINANCE DEPT. TOTAL</b>	<b>265,450</b>	<b>78,371</b>	<b>96,664</b>	<b>440,485</b>
ECONOMIC DEVEL. DIRECTOR	90,053	26,036	33,770	149,858
BOROUGH MANAGER	146,007	9,065	615	155,686
<b>ADMINISTRATION TOTAL</b>	<b>236,060</b>	<b>35,101</b>	<b>34,384</b>	<b>305,545</b>
<b>BOROUGH CLERK</b>	73,011	21,501	30,635	125,147
FIREMEDIC/TRAINER	60,768	17,894	24,076	102,737
FIRE CHIEF (0.5 FTE)	36,512	10,556	22,023	69,091
<b>FIRE DEPT. TOTAL</b>	<b>97,280</b>	<b>28,450</b>	<b>46,099</b>	<b>171,828</b>
POLICE CHIEF	93,473	27,024	16,216	136,713
POLICE SERGEANT	87,867	25,404	26,433	139,704
POLICE OFFICER	81,400	24,557	26,236	132,194
POLICE LIEUTENANT	84,938	23,534	15,597	124,069
POLICE OFFICER	81,400	23,534	15,501	120,435
POLICE SECRETARY	49,627	14,480	18,856	82,963
DMV ASSISTANT	19,836	5,951	12,155	37,942
<b>POLICE DEPT. TOTAL</b>	<b>498,541</b>	<b>144,484</b>	<b>130,995</b>	<b>774,021</b>
POLICE OFFICER	71,366	21,016	35,439	127,821
CORRECTIONS SEARGANT	63,296	18,300	21,452	103,048
CORRECTIONS OFFICER/DISPATCHER	49,466	15,812	34,760	100,039
CORRECTIONS OFFICER/DISPATCHER	47,662	15,367	23,995	87,025
CORRECTIONS OFFICER/DISPATCHER	54,690	14,302	14,730	83,722
CORRECTIONS OFFICER/DISPATCHER	53,150	4,035	14,681	71,865
<b>CORRECTIONS/911 DISPATCH TOTAL</b>	<b>339,630</b>	<b>88,832</b>	<b>145,057</b>	<b>573,519</b>
<b>PUBLIC SAFETY BUILDING CUSTODIAN</b>	18,770	5,528	34,258	58,555
LEAD MECHANIC	69,116	19,985	24,955	114,057
MECHANIC	61,884	17,892	25,451	105,226
<b>GARAGE TOTAL</b>	<b>131,000</b>	<b>37,877</b>	<b>50,406</b>	<b>219,283</b>
PUBLIC WORKS FOREMAN	78,068	22,571	39,396	140,035
MAINTENANCE SPECIALIST III	69,759	20,169	39,156	129,084
PUBLIC WORKS/CAPITAL PROJECTS DIRECTOR	79,418	23,607	13,569	116,594
MAINTENANCE SPECIALIST III	67,990	19,657	15,105	102,752
MAINTENANCE SPECIALIST II	58,804	17,157	15,754	91,715
MAINTENANCE SPECIALIST I	46,693	13,750	14,555	74,998
ADMIN. ASSISTANT	17,544	5,314	8,484	31,341
<b>PUBLIC WORKS TOTAL</b>	<b>418,276</b>	<b>122,225</b>	<b>146,017</b>	<b>686,519</b>
LIBRARY DIRECTOR	59,208	17,118	32,642	108,968
LIBRARY ASSISTANT II	27,006	8,083	13,340	48,428
LIBRARY ASSISTANT I	15,230	4,569	7,995	27,794
LIBRARY CASUAL	13,500	1,023	60	14,583
<b>LIBRARY TOTAL</b>	<b>114,943</b>	<b>30,793</b>	<b>54,037</b>	<b>199,773</b>

POSITION	ALL WAGES	RETIREMENT	INSURANCE	TOTAL PERSONNEL COST
	Regular, Overtime, Vacation	PERS, SBS FICA MEDICARE	HEALTH PREMIUMS, LIFE, WORK. COMP.	
<b>TEMP PARKS MAINT.</b>	24,000	1,819	707	26,526
MUSEUM CASUAL	33,720	2,556	150	36,426
CIVIC CENTER DIRECTOR	54,112	15,645	13,452	83,209
CIVIC CENTER CASUAL	14,520	1,101	65	15,685
NOLAN BUILDING CUSTODIAN	14,340	4,076	825	19,241
NOLAN BUILDING CASUAL	500	38	24	562
<b>NOLAN CENTER TOTAL</b>	<b>117,192</b>	<b>23,415</b>	<b>14,516</b>	<b>155,123</b>
PARKS & RECREATION DIRECTOR	57,875	17,203	16,655	91,734
POOL - LIFEGUARDS	60,500	4,586	3,692	68,778
RECREATION COORDINATOR	28,668	8,046	12,446	49,160
POOL LIGHT MAINTENANCE CUSTODIAN	25,617	7,501	13,174	46,292
RECREATION - CASUAL	15,000	1,137	915	17,052
<b>POOL &amp; RECREATION TOTAL</b>	<b>187,660</b>	<b>38,473</b>	<b>46,884</b>	<b>273,016</b>
WASTEWATER LEADMAN	67,018	18,081	28,375	113,474
WASTEWATER OPERATOR	51,471	14,232	21,195	86,898
<b>SEWER DEPT. TOTAL</b>	<b>118,489</b>	<b>32,313</b>	<b>49,570</b>	<b>200,372</b>
SANITATION WORKER	48,519	13,733	38,673	100,925
SANITATION WORKER	46,990	13,526	27,814	88,331
<b>SANITATION TOTAL</b>	<b>95,509</b>	<b>27,259</b>	<b>66,487</b>	<b>189,255</b>
ELECTRICAL SUPERINTENDENT	89,239	25,801	37,164	152,203
DIESEL ELECTRIC MECHANIC	63,564	17,423	15,804	96,791
ELECTRICAL DISPATCH SECRETARY	39,936	11,870	16,864	68,670
LINEMAN	108,497	30,258	41,677	180,433
LINE FOREMAN	108,605	31,170	31,075	170,850
LINEMAN	75,014	21,165	16,342	112,521
GROUNDSMAN/METER READER	42,263	12,007	14,993	69,263
DISTR. CASUAL LABOR	10,000	758	450	11,208
<b>LIGHT DEPT. TOTAL</b>	<b>537,118</b>	<b>150,452</b>	<b>174,369</b>	<b>861,939</b>
WATER TREATMENT LEADMAN	69,899	17,433	39,017	126,349
WATER FILL-IN/CASUAL	4,321	1,926	0	6,247
<b>WATER DEPT. TOTAL</b>	<b>74,220</b>	<b>19,359</b>	<b>39,017</b>	<b>132,596</b>
HARBORMASTER	78,313	22,642	37,428	138,383
ASSISTANT HARBORMASTER	55,791	15,668	40,029	111,488
ADMINISTRATIVE ASSISTANT - HARBOR	40,092	11,824	22,829	74,745
HARBOR MAINTENANCE/SECURITY	44,228	12,784	15,511	72,523
HARBOR MAINTENANCE/SECURITY	40,116	11,573	15,292	66,981
HARBORS CASUAL	32,000	2,426	1,744	36,170
<b>PORT &amp; HARBORS TOTAL</b>	<b>290,540</b>	<b>76,917</b>	<b>132,833</b>	<b>500,290</b>
MARINE SERVICE CENTER LEADMAN	66,531	17,755	40,432	124,718
BOATYARD FILL-IN/CASUAL	16,000	1,213	1,050	18,263
<b>MARINE SERVICE CENTER TOTAL</b>	<b>82,531</b>	<b>18,968</b>	<b>41,482</b>	<b>142,981</b>
<b>TOTALS</b>	<b>3,720,220</b>	<b>1,935,427</b>	<b>2,603,234</b>	<b>11,863,320</b>