



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY & BOROUGH OF WRANGELL

FY 2025 ADOPTED ANNUAL BUDGET



CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO. 06-24-1870 - Amended

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADOPTING THE BUDGET FOR ALL FUNDS OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, FOR THE FISCAL YEAR 2024-2025

WHEREAS, the Borough Assembly sitting as the Board of Equalization on May 13, 2024, assessed and equalized all real property within the City and Borough of Wrangell; and

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

WHEREAS, the Assembly at their regular meeting held May 28, 2024, approved a mill rate of 9.75 mills for the Wrangell Service Area, 4.0 mills for property outside the Service Area, and 4.0 mills for the tax differential zone as described in 5.04.310 (a); and

WHEREAS, the Assembly of the City and Borough of Wrangell, Alaska has been presented with the proposed budget for the fiscal year 2024-2025 in accordance with the Home Rule Charter of the City and Borough of Wrangell, Section 5-2; and

WHEREAS, the Assembly held an official public hearing on May 28, 2024, on the proposed budget in accordance with Charter Section 5-3; and

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

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

Section 1. The General Fund Budget, for the Fiscal Year 2024-2025, in the amount of ~~\$8,141,887~~ \$9,273,614 is hereby adopted.

Section 2. The Nolan Center Special Revenue Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$705,940 is hereby adopted.

Section 3. The Sales Tax Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$3,625,000 is hereby adopted.

Section 4. The Parks & Recreation Special Revenue Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$1,266,944 is hereby adopted.

Section 5. The Borough Organizational Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$50,000 is hereby adopted.

Section 6. The Transient Tax Fund Budget for the Fiscal Year 2024-2025 in the amount of \$113,762 is hereby adopted.

Section 7. The Commercial Passenger Vessel Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$138,868 is hereby adopted.

Section 7. The Secure Rural Schools Budget, for the Fiscal Year 2024-2025, in the amount of \$1,312,875 is hereby adopted.

Section 8. The Economic Recovery Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$50,000 (last year was \$0) is hereby adopted.

Section 9. The Permanent Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$0 (last year was \$0) is hereby adopted.

Section 10. The Debt Service Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$242,875 is hereby adopted.

Section 11. The Residential Construction Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$1,750,000 is hereby adopted.

Section 12. The Industrial Construction Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$205,000 is hereby adopted.

Section 13. The Sewer Utility Enterprise (Wastewater) Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$836,455 is hereby adopted.

Section 14. The Sanitation Enterprise Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$1,458,252 is hereby adopted.

Section 15. The Electric Utility Enterprise Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$5,725,622 is hereby adopted.

Section 16. The Water Utility Enterprise Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$20,475,764 is hereby adopted.

Section 17. The Port & Harbor Enterprise Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$3,709,623 is hereby adopted.

Section 18. The Hospital Legacy Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$0 is hereby adopted.

Section 19. The WPSD Local Contribution Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$760,000 is hereby adopted.

Section 20. The Marian Glenz Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$10,000 is hereby adopted.

Section 21. The Birdfest Fund Budget, for the Fiscal Year 2024-2025, in the amount of \$8,000 is hereby adopted.

Section 22. The 911 Surcharge Fund, for the Fiscal Year 2024-2025, in the amount of \$35,000 (last year was \$0) is hereby adopted.

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

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 25th DAY OF JUNE 2024.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert
Patricia Gilbert, Borough Mayor

ATTEST:

Kim Lane
Kim Lane, MMC, Borough Clerk





INTRODUCTION

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CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | INTRODUCTION



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

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ACKNOWLEDGMENTS

MAYOR & ASSEMBLY:

Patricia Gilbert, **Mayor** October 2024
David Powell, **Vice Mayor** October 2025
Bob Dalrymple, **Assembly Member** October 2024
Michael Otteson, **Assembly Member** October 2026
Anne Morrison, **Assembly Member** October 2026
Jim DeBord, **Assembly Member** October 2024
Brittani Robbins, **Assembly Member** October 2025

PREPARED BY:

Mason Villarma, **Borough Manager**

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

Kim Lane, **Borough Clerk**
Amber Al-Haddad, **Capital Facilities Director**
Kathleen Thomas, **Economic Development Director**
Jordan Bunes, **Fire Chief**
Vacant, **Chief of Police**
Tom Wetor, **Public Works Director**
Sarah Scambler, **Library Director**
Jeanie Arnold, **Nolan Center Director**
Lucy Robinson, **Parks & Recreation Director**
Dwight Yancey, **Interim Electrical Superintendent**
Steve Miller, **Harbormaster**

FY 2025 BUDGET DEVELOPMENT CALENDAR

FEBRUARY:

- Friday, February 23rd New Director Budget Orientation/Best Practices
- Monday, February 26th Budget Workbook Sent to Department Directors

MARCH:

- Friday, March 8th General Fund Operating Budgets Due
- Friday, March 15th Special Revenue Operating Funds Due (MY)
- Friday, March 22nd Enterprise Operating Funds Due (MY)
Maintenance & Interdepartmental Charges Due (Tom, Steve, and Lucy)

APRIL:

- Monday, April 1st - 15th Capital Projects Final Re-appropriation Analysis
- Monday, April 1st - 31st Draft Operating Budget Compiled
Manager/Finance Director Review and Director Meetings

MAY:

- Wednesday, May 1st Statutorily Required Date for FY 2025 WPSD
Budget Transmittal to CBW
- Friday, May 14th WPSD Local Contribution Approval

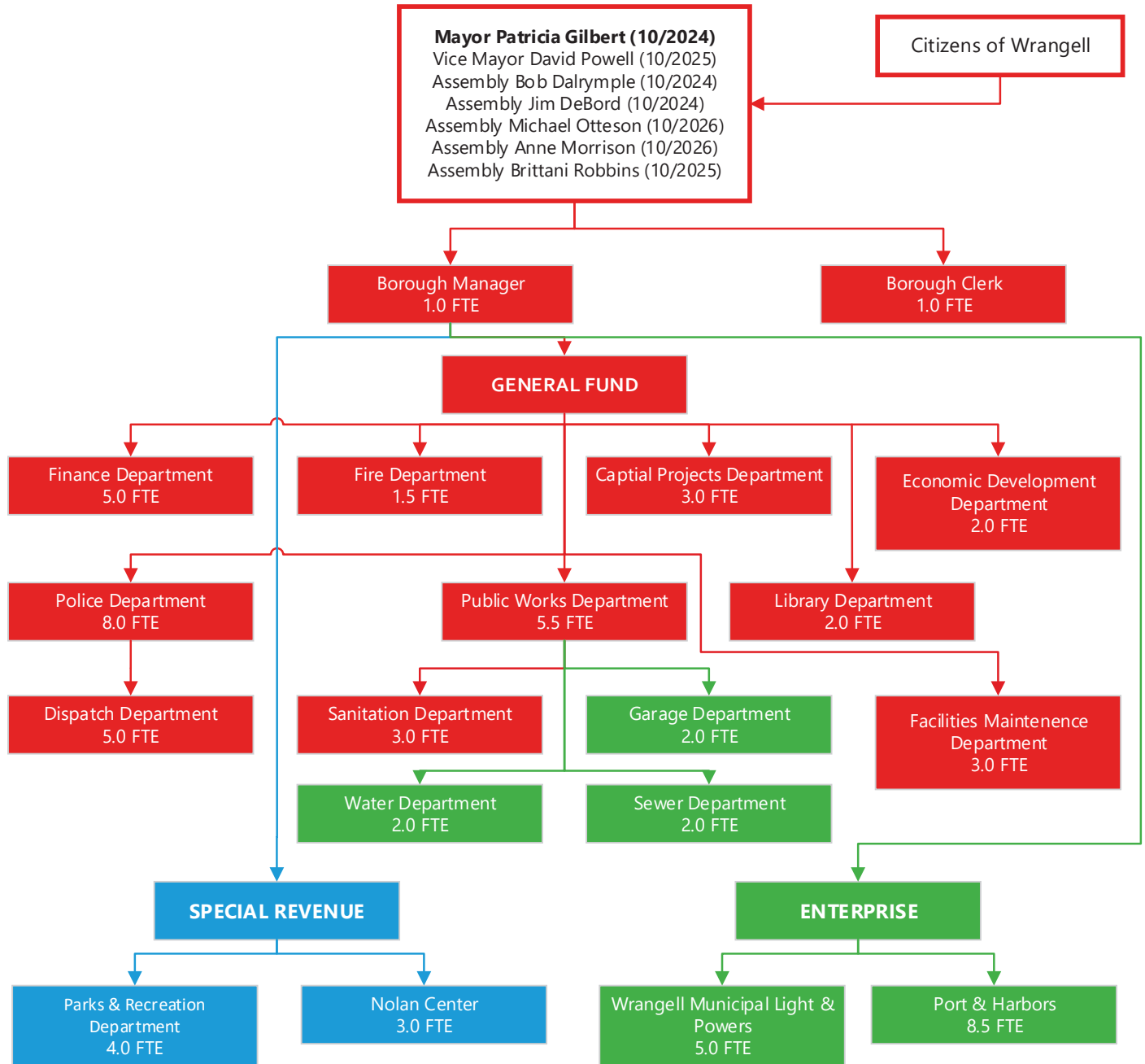
JUNE:

- Wednesday, June 5th Assembly Budget Work Session
Draft Budget Sent to Assembly
- Thursday, June 20th Budget Revision Work Session
- Tuesday, June 25th FY 2025 Official Budget Public Hearing (Regular Assembly Meeting)
FY 2025 Budget Adoption

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



ORGANIZATIONAL CHART



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

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

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

MISSION STATEMENT

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

VISION STATEMENT

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

CODE OF ETHICS

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

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

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

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

ORGANIZATION-WIDE STRATEGIC GOALS

The FY 2024 Budget was guided by strategic goals established by a combination of biannual strategic conferences and intermittent leadership meetings. In each of these meetings, department directors were directed to consider how all services and projects align with the strategic goals identified. Services at current levels that were determined to align with the strategic goals were budgeted using a zero-based budget process. The following are the four core organizational-wide strategic goals with actionable items indicated to the right of each goal.

<p>QUALITY OF LIFE</p> <p>Preserve and improve the life and affordability for all Wrangellites</p>	<p>A) Convene community stakeholders to develop a community wide strategy to improve access to affordable housing, childcare, and employment.</p> <p>B) Develop a long-term plan for Borough rates and user fees that is sustainable for the community and preserves and improves existing services.</p> <p>C) Review the impacts of tourism and develop policies that prioritize the quality of life for all Wrangellites.</p>
<p>INFRASTRUCTURE</p> <p>Plan and invest in sustainable infrastructure for future generations.</p>	<p>A) Create an infrastructure development plan that is cyclical in nature and perpetually has major maintenance and capital projects segregated in phases of planning, design and construction within completion timelines indicated.</p> <p>B) Identify and pursue funding to address existing capital needs and deferred maintenance.</p> <p>C) Develop capex modeling that allows the Borough to plan for an afford future capital needs.</p> <p>D) Develop an asset management plan for future capital investments.</p>
<p>ECONOMIC DEVELOPMENT</p> <p>Develop and sell Borough Property to provide affordable housing solutions, expand existing industries, and penetrate new markets</p>	<p>A) Develop Phase I of the Alder Top property and establish criteria for selling this residential property.</p> <p>B) Develop industrial lands such as the 5th and 6th avenue roads that provides access to future private development.</p> <p>C) Formulate and work with committees, community, and other stakeholders to develop a strategic plan for the Old Mill site.</p> <p>D) Expand existing industries through community collaboration and identifying initiatives the Borough can invest resources in for successful outcomes.</p> <p>E) Explore additional industry opportunities with state and federal agencies, private, public and non-profit organizations.</p> <p>F) Revise and develop a robust building permit code and workflow that allows for safe development of land.</p>
<p>COMMUNICATIONS</p> <p>Improve communications and strengthen relationships within the community and organization.</p>	<p>A) Develop a communication and engagement plan to increase engagement and participation in the decision-making process.</p> <p>B) Identify opportunities to partner with public and private organizations to enhance overall service delivery.</p> <p>C) Support and maintain all boards and commissions of the Borough through continuous engagement in the decision making process.</p> <p>D) Use multi-modal communication to engage the public and attract visitors of Wrangell.</p>

BOROUGH MANAGER'S NOTE

Welcome to the City and Borough of Wrangell's Operating and Capital Budget for Fiscal Year 2025. Within this document, you will find a comprehensive plan to meet the Borough's financial goals for the upcoming fiscal year. This budget proposal for FY2025 is presented in accordance with the requirements of Article V of the Home Rule Charter of the City and Borough of Wrangell. The FY25 Operating and Capital Budgets are challenged with addressing numerous community needs in a historically adverse operating environment. Population decline, erosion of the tax base in real terms, underutilized schools, deferred maintenance of capital assets, inflation of goods and services, and increased competition for external funding all threaten the sustainability of the services the Borough provides—and thereby, the quality of life for our residents.

Despite these challenges, our professional leadership team has composed a budget that sustains the level of service to the community while also tackling critical priorities that have been on the agenda for over a decade. Over the last six months, the Borough has secured nearly \$40 million in new State and Federal grant funds that are not represented in this adopted budget but will be included in future amendments as award documents are signed. Notable examples of this funding include \$25 million for the Wrangell Harbor Basin project, \$6.5 million for the School Major Maintenance project, and \$5 million for the Dam Stabilization Project. These projects, along with others, will fully engage our capital projects department for years to come, allowing our community to benefit from new critical infrastructure with minimal impact on taxpayers and ratepayers.

The proposed budget for FY25 includes approximately \$17,960,118 in operating expenditures and \$28,577,171 in capital expenditures. The operating budget has changed significantly year over year due to the Borough Assembly's commitment to maintaining the mill rate. The FY25 budget assumes minimal growth in property tax revenue and a conservative estimate of \$3.625 million in sales tax revenue, reflecting a \$125,000 increase from the prior year. This slight increase in sales tax revenue is primarily due to inflation rather than growth in economic activity. With stagnating property and sales tax revenues and pressing capital priorities, the FY25 operating budget includes reallocations of personnel and other resources between governmental departments to more effectively and efficiently meet desired benchmarks.

The enterprise operating funds reflect inflationary adjustments for most Borough rates to prevent the erosion of buying power. This positioning enables our enterprise funds (water, sewer, electric, port & harbors, and sanitation) to continue providing the same level of service as in previous fiscal years while also reinvesting in and improving critical infrastructure.

The FY25 budget also accounts for a new negotiated bargaining agreement and wage structure overhauls for nonunion employees to ensure parity. These wage increases have been offset by a significant number of retirements, with nearly 24% of the Borough's workforce turning over in the past 18 months. The Borough has since replenished staffing levels and restructured departments as necessary.

The capital budget, which is larger than the operating budget, is a testament to the Borough's leadership in securing

and expending State and Federal grant funding to recapitalize critical infrastructure. Of the capital budget, 23% of funding comes from local revenues, while the remaining 77% is sourced from grant funding and loan interest financing opportunities from State and Federal agencies. The capital budget is guided by the Capital Priorities List, passed annually by the Borough Assembly, and relies on the ability to leverage grants and loans from our funding partners. The FY25 budget includes substantial projects such as the new Water Treatment Plant, the Reservoir Bypass, the MS Roof Replacement project, and many others detailed in Appendix V of this budget.

In conclusion, the FY25 budget represents a balanced and forward-looking plan designed to meet the immediate and long-term needs of the City and Borough of Wrangell. Through strategic allocation of resources, securing external funding, and maintaining fiscal responsibility, we are committed to enhancing the quality of life for our residents and ensuring the sustainability of our community services. This budget reflects our dedication to addressing the challenges we face while seizing opportunities to invest in our future.

Sincerely,

Mason F. Villarma
Borough Manager
City and Borough of Wrangell

BUDGET & DEVELOPMENT PROCESS

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

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

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

The budget provides four functions:

1) THE BUDGET AS A POLICY DOCUMENT

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

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

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

A) DEBT MANAGEMENT

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

B) CAPITAL PROJECTS

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

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

C) FINANCIAL COMPLIANCE AND REPORTING

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

2) THE BUDGET AS A FINANCIAL PLAN

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

3) THE BUDGET AS AN OPERATIONAL GUIDE

The functions and goals of each department and fund are described in the following sections, along with the objectives planned for the upcoming fiscal year to guide performance and meet those goals. The expenditures are then summarized by department,

fund and for the Borough as a whole. This process assists in maintaining an understanding of the various operations of the Borough and how they relate to each other and to the attainment of the policy issues and goals of the Borough's Assembly.

4) THE BUDGET AS A COMMUNICATION DEVICE

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

A) Basis of the budget

- I. The budget is prepared on the modified accrual basis of accounting. This is substantially the same as the cash basis of accounting with the following significant exceptions: 1. Revenues are recognized when they are "measurable and available" which may be before they are collected; and, 2. Expenditures are recognized when the liability is incurred (i.e. when an item is purchased or a service is performed), rather than when payment is made.
- II. The Annual Comprehensive Financial Report (ACFR) of the Borough is prepared on the same basis for the governmental fund types (the general fund, special revenue funds and debt service funds). The budget can be compared to the operating reports in the ACFR for these funds.
- III. The enterprise or proprietary funds are also budgeted on a modified accrual basis, but report on the accrual basis in the annual report. Therefore, the budget for these funds is not directly comparable to the annual report. The primary differences of the accrual basis are:
 - i. Revenues are recognized when earned
 - ii. Collection of assessment principal is recognized as a reduction in receivables rather than as revenue
 - iii. Depreciation of capital assets is recognized as an expense
 - iv. Acquisition of capital assets is recognized as an increase in assets rather than as an expenditure
 - v. Payment of debt principal is recognized as a decrease in liabilities rather than as an expenditure.
- IV. While these differences may be confusing, the basis for budgeting is consistent with state law and is practical both for preparing and managing the budget. The basis for reporting is consistent with generally accepted accounting principles (GAAP) and facilitates the management of the enterprise funds as self-supporting business-like entities.



SIGNIFICANT ACCOUNTING & BUDGETING POLICIES

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

SIGNIFICANT ACCOUNTING POLICIES:

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

- **DEPRECIATION** - Depreciation is recorded on the straight-line basis for all fixed assets and useful lives used to calculate depreciation expenses conform, as much as possible, to industry standards.
- **INVENTORIES** - Inventories of WML&P maintenance equipment and Nolan Center gift shop goods are accounted for under the periodic method on a first in - first out (FIFO) basis. Inventories of maintenance supplies and materials are expensed when consumed.
- **BAD DEBT EXPENSE** - Bad debt expense is accounted for under the indirect (i.e., balance sheet) method. The general fund and each of the five enterprise funds are exposed to bad debts.
- **INVESTMENTS IN DEBT SECURITIES** - All investments in debt securities are considered to be held until maturity and are carried at historical cost. Investments are marked to market on an annual basis separate from the accounting system and market value is reported to management monthly. Premiums and discounts on the purchase of debt securities are amortized on the effective interest methods.
- **ALLOCATION OF INVESTMENT INCOME** - On an annual basis, all interest and investment income will be allocated to all eligible funds. An eligible fund for purposes of defining the investment income allocation process shall be any fund with a cash balance held in the central treasury. The Nolan Center and Parks and Recreation special revenue funds will be excluded from any allocation of investment income as they are primarily funded by the General Fund. Any restricted or standalone cash invested shall be allocated only to that specific fund. For example, the Permanent Fund is a special revenue fund with a restricted purpose and that investment income shall be retained by the fund year-over-year. Additionally, any certificate of deposit restricted in nature (e.g., Barnes Totem Trust) will have interest recorded directly to that asset in its designated fund (i.e., marked to market adjustment)
- **COMPENSATED EMPLOYEE ABSENCES** - Compensated employee absences (annual leave) is expensed as accrued.
- **GRANTS** - Grants from state, federal and nonprofit organizations are accounted for as revenue to the appropriate fund (normally a Capital Project Fund).
- **CAPITAL PROJECTS** - Any capital project in excess of \$25,000 must be easily identifiable in the budget in a separate line item. Capital projects in excess of \$100,000 are normally accounted for in a Capital Project Fund (e.g., Water CIP Fund). If such projects are funded through grants, donations, or revenue generated by the project, such revenues are accounted for directly under the Capital Project Fund. If a project is funded through the transfer of equity from the General Fund or an Enterprise Fund, the transfer is budgeted as a Transfer-In under the Capital Project Fund and a Transfer-Out under the General Fund or Enterprise Fund. All proprietary fund capital projects are closed back to the parent fund through adjusting journal entries. Uncompleted projects are shown as construction in progress and grant revenue for capital construction is accounted for as grant revenue.
- **FIXED ASSETS** - For accounting purposes the minimum level for fixed assets is set at \$5,000 while infrastructure is set at \$10,000.

SIGNIFICANT BUDGETING POLICIES:

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

- **PRESENTING A BALANCED BUDGET** - Per section 5-3 of the Borough's Charter, the "borough manager shall prepare and submit to the assembly a proposed budget for the next fiscal year, which shall contain detailed estimates of anticipated revenues (including surplus) and proposed expenditure for the year. The total of such proposed expenditures shall not exceed the total of such anticipated revenues". The Borough maintains a liberal interpretation of the Charter allowing for a "balanced budget" to mean that operational expenditures shall not exceed anticipated operating revenues. This interpretation means that if the Borough Assembly would like to spend down or designate a portion of the unrestricted fund balance of a fund and appropriate it to a capital project, such an appropriation would not be considered when evaluating whether the budget is balanced. A balanced budget should only be considered from an operating perspective. If fund balance is spent down to accommodate capital projects, it should be communicated to those in charge of governance in the budget work session prior to budget adoption and the change in fund balance shall be disclosed in the summary of funds within the budget.
- **OPERATING AND CAPITAL BUDGETS** - Authorized expenditures for all funds are divided into separate and distinct capital and operating budgets. Capital budgets include authorized expenditures for acquisitions of fixed assets, minor construction projects, acquisitions of and improvements to land, and direct transfers of equity to capital project funds and other funds (in particular, internal service funds). All other authorized expenditures are contained within operating budgets.
- **LAPSING OF APPROPRIATIONS AND REAPPROPRIATIONS OF CAPITAL EXPENDITURES** - All unencumbered operating budget appropriations lapse at the end of the fiscal year (June 30th). Capital expenditures do not lapse; however, for internal management purposes, capital appropriations are also assumed to lapse at the end of the fiscal year. Capital expenditures which carry forward to future years are reappropriated and are clearly shown as such in the budget. Amounts shown are estimates only. Actual remaining appropriations are reappropriated.
- **INTERNAL BUDGET REDISTRIBUTIONS** - The Borough Manager has the authority to redistribute appropriations between accounts within specific departments of the General Fund and within Enterprise Funds. Authorized expenditures may not be redistributed between operating and capital budgets. Redistributions between certain departments of the General Fund, between different funds or between operating and capital budgets of the same fund, must be approved by the City and Borough of Wrangell Assembly.
- **REVENUES** - For budgeting purposes, revenues for proprietary funds are assumed to be received in cash although, under accrual accounting rules, some revenues are recorded prior to the actual receipt of cash. These revenues include interest receivable, amortizations of discounts on investment securities, and utility fees billed but not yet received. The effect of these non-cash revenues is not considered to be significant enough to be material.
- **GENERAL FUND BALANCE POLICY** - It shall be an internal finance policy that the unrestricted fund balance for the general fund should be held at no less than six months of operating expenses. In the event that the General Fund's unrestricted fund balance falls below this threshold, the Finance Director will notify the Borough Manager and host a work session of the Assembly to informally adopt a strategy to get the General Fund back to a sufficient fund balance.
- **SALES TAX REVENUE ALLOCATION POLICY** - Per Ordinance 1023 of the City and Borough of Wrangell, the Borough shall allocate eighty (80) percent of sales tax revenue to the General Fund (undesignated) and twenty (20) percent to the Wrangell Public School District Local Contribution Fund for funding of operations and school maintenance. The full 20 percent is not meant to necessarily be sent to the WPSD in full year-over-year. A portion of the sales tax allocation should be saved and invested to address unforeseen liabilities and ensure the school remains fiscally sustainable for years to come. The local contribution to the school district is voted on via the Borough Assembly within 30 days of the WPSD Budget being passed.

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | INTRODUCTION



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

- **ANNUAL BOROUGH WIDE FEE AND RATE SCHEDULE REVIEW** - Effective during the FY 2024 budget development process and beyond, the Finance Director shall meet with the Borough Assembly no less than annually before the annual budget is passed to review all enterprise fund rates and fees.
- **NATIONAL FOREST RECEIPTS/SECURE RURAL SCHOOLS (SRS) FUNDS** - National Forest Receipts received from the USDA-Forest Service are issued to compensate for Forest Service land that would otherwise be charged property tax within the Borough's jurisdiction. Ninety-seven percent of the land within the City and Borough of Wrangell's municipal boundaries is part of the Tongass National Forest and owned by the Forest Service. Consistent with AS 14.17.410, this funding is eligible for contributions to the Wrangell Public School District. The funds can also be used to address road and school maintenance. SRS Funds are to be recorded and tracked separately in the SRS Special Revenue Fund.
- **INTERFUND LENDING** - Per Ordinance 1019 of the City and Borough of Wrangell, Interfund lending is permissible, however should be infrequent in nature and follow the provisions in section 5.14 of the Wrangell Municipal Code.
- **911 SURCHARGE REVENUE** - All 911 surcharge revenue received from wireless and wired telephone providers shall be recorded in its own special revenue fund and restricted to 911 system maintenance and upgrades.
- **TRANSIENT TAX** - Pursuant to Section 5.06.060 of the Wrangell Municipal code, the proceeds from transient tax shall be used only to develop and implement a visitor industry program.
- **EMPLOYEE TRAVEL** - Travel by Borough employees including the Assembly will be approved during the budget process. Any unplanned travel will need Manager approval prior to the travel date.

BUDGET ASSUMPTIONS:

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

- **SALES TAX REVENUE**

Since FY 2017, sale tax revenue has increased year-over-year. From FY 2020 to FY 2024, sales tax figures increased at an average growth rate of 6.1 percent year over year. FY 2024 sale tax revenue is projected to be \$3,800,000. Sales tax revenue for FY 2025 based on FY 2024 remittances and the historical growth rate would be estimated at \$4,031,800. Conditions impacting the Wrangell economy can be summed up to the following points:

1. The economic outlook in the short term remains uncertain for Wrangell. Consumer spending locally and abroad has tightened. The Federal Reserve continues to hold rates while pundits are still speculating whether the financial markets will experience a "hard" or "soft" landing in the post-covid era. Lending rates remain historically high while the housing market in Wrangell continues to remain at unprecedentedly elevated levels.
2. The rate of inflation has shown signs of easing through the monetary policy implemented by the Federal Reserve. In June of 2022, Urban Alaska CPI soared to 12.4 percent y/y. Most recently, the April 2024 CPI report has shown year-over-year inflation at 3.2 percent. Most of the increase in sales tax revenue seen over the past few fiscal periods was primarily attributable to inflation as opposed to increases in underlying consumer activity. Consumers in Wrangell are reducing spending levels to compensate for the increase in goods and services.

3. Pre-pandemic tourism levels were slated to return to Wrangell. However, with other disruptions in the region and other cancellations due to bankruptcy and maintenance, tourism levels remain historically low for the beginning of FY 2025.
4. The fishing industry continues to face strong headwinds in the current fiscal year. The southeast Dungeness fishery was a disappointment for the community and permit holders in the salmon fisheries remain uncertain of the volume they will harvest for the FY 2025 season. Volatility in the commercial fishing industry severely impacts spending in the Marine Service Center (impacting user revenues and sales tax).
5. Reduced workforce participation and labor shortages in Wrangell and regionally, continue to impact the growth rate of businesses, further impacting the sales tax projection.

With the above points in mind, the Borough is estimating sales tax revenue to be in the range of \$3,500,000 and \$4,000,000. \$3,625,000 would be a 4.6 percent decrease from FY 2024 estimated levels. With the heightened economic uncertainty, the Borough feels this a conservative revenue benchmark. Sales tax revenue will therefore be allocated as follows:

General Fund (80% Allocation)	\$2,900,000
WPSD Local Contribution Fund (20% Allocation)	\$725,000
Total	\$3,625,000

- **ENTERPRISE FUND USER REVENUES** – In advance of FY 2025, the Borough Assembly approved the following rate increases:
 - WML&P Fund – Rounded up to closest quarter cent (w/nominal impact to rates)
 - Water Fund – 3 percent increase across all rates w/ immaterial exceptions
 - Port & Harbors Fund – 3 percent increase across all rates w/ immaterial exceptions
 - Sewer Fund – 3 percent increase across all rates w/ immaterial exceptions
 - Sanitation Fund – 3 percent increase across all rates with immaterial exceptions

Each of the primary user revenues assumes that consumption (i.e., underlying activity) will be no less than 3 percent of the FY 2024 estimates. Generally, to forecast the FY 2025 enterprise fund revenues, the FY 2024 estimated value was multiplied by the adopted rate increase less 2 percent for a possible reduction in demand for products and services offered by the Borough's enterprise funds.

- **INSURANCE ASSUMPTIONS:** As the renewal process timeline parallels the budget cycle, insurance figures must be projected until finalized in June. Assumptions over insurance by type are as follows. The projected insurance total for liability, property and other coverage types (excluding health) are allocated on a prorated basis using the prior year's premiums by fund and department:
 - **HEALTH COVERAGE:** Through conversations with our insurance brokers, the Borough is expected to experience a 3.9 percent increase to premiums in FY 2025, meaning the Borough's health insurance premiums are estimated to stay relatively the same as in the prior year. That said the Borough is paying for 80 percent of total employee healthcare premiums as opposed to 85 percent in FY 2024. The Borough is also enrolled in Premera Blue Cross's Optiflex program which could allow for increased savings if the sum of premiums paid is less than claims paid out to employees. Conservatively, the Borough estimates premiums to increase at 3.9 percent.
 - **PROPERTY AND VEHICLES:** Actual property insurance premiums were received prior to budget development. Nominal increases in premiums resulted in the overall insured value. All police and fire vehicles have comprehensive liability insurance while the remainder of Borough vehicles have liability insurance with exceptions of high dollar mobile equipment.

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | INTRODUCTION



- **LIABILITY COVERAGE:** Liability premiums increased by 22 percent year over year. This increase is attributable to higher payroll costs incurred by the Borough in FY 2025.
- **FUEL COSTS:** Administration is estimating that the average fuel cost will be 8 percent higher compared to the prior year. The April 2024 CPI report for Urban Alaska demonstrated a 9.9 percent year-over-year increase in energy prices. The Borough is confident that an 8 percent increase is a significant enough margin to operate under and will come to the Assembly for a budget amendment if fuel prices increase drastically. The assumption is that the political climate in the energy sector will remain the same.
- **CREDIT CARD CONVENIENCE FEE:** The credit card merchant fees will be passed onto the card user when a customer is paying any taxes (property or sales tax) with a credit card. This will not apply to utility or moorage credit card payments which are absorbed by rates.
- **PERSONNEL ADDITIONS:** The FY 2025 Budget includes a net increase in two funded positions. The Borough added a Harbor Maintenance position, a Public Works Maintenance position, and a Senior Project Manager position. The Borough also plans to lay-off one position in the Police Department during FY 2025 as staffing levels provide coverage well over the need demonstrated. The net impact to the Borough for the increase in staffing is projected to be \$366,396 for Salaries and Employer Costs combined. This increase in the workforce is strategically targeted on executing capital projects and conducting maintenance activities at a more efficient rate in hopes to realize cost savings in the long-run.

Despite adverse conditions in the labor market, the Borough will come into FY 2025 with a low position vacancy rate and could be potentially fully staffed by the end of July. No other reductions or increases to the workforce are projected at this time.

Fund Type	Fund Description	Fund #	Estimated Beginning Fund Balance	Budgeted Revenues & Transfers-In	Budgeted Expenditures & Transfers-Out	Estimated Ending Fund Balance
General Fund	General Fund (Operating)	11000	\$ 8,651,179	\$ 7,384,985	\$ 8,564,775	\$ 7,471,389
	General Fund Restricted	11000	\$ 3,740,000	\$ 149,600	\$ -	\$ 3,889,600
	General Fund CIP	11300	\$ -	\$ 2,239,500	\$ 2,239,500	\$ -
	General Fund Consolidated	11000 & 11300	\$ 12,391,179	\$ 9,774,085	\$ 10,804,275	\$ 11,360,989
Debt Service Fund	Debt Service Fund	16000	\$ -	\$ 242,875	\$ 242,875	\$ -
	Permanent Fund <A>	20000	\$ 10,439,371	\$ 486,239	\$ -	\$ 10,925,610
	Nolan Center Operating Funds	21000, 21010, 21020 & 21030	\$ -	\$ 485,940	\$ 485,940	\$ -
	Nolan Center CIP Fund	21300	\$ 200,000	\$ 220,000	\$ 220,000	\$ 200,000
	Barnes Memorial Fund	21012	\$ -	\$ -	\$ -	\$ -
	Nolan Center Fund Consolidated		\$ 200,000	\$ 705,940	\$ 705,940	\$ 200,000
	Sales Tax Fund	22000	\$ -	\$ 3,625,000	\$ 3,625,000	\$ -
Special Revenue Funds	Parks & Recreation Operating Fund	24000, 24010, 24020 & 24030	\$ 1,440,520	\$ 755,676	\$ 755,676	\$ 1,440,520
	Parks & Recreation CIP Fund	24300	\$ -	\$ 1,014,365	\$ 1,014,365	\$ -
	Parks & Recreation Consolidated 		\$ 1,440,520	\$ 1,770,041	\$ 1,770,041	\$ 1,440,520
	Secure Rural Schools Operating Fund	25000	\$ 1,861,187	\$ 880,000	\$ 1,312,875	\$ 1,428,312
	Secure Rural Schools CIP Fund	25300	\$ 31,385	\$ 540,000	\$ 540,000	\$ 31,385
	Consolidated Secure Rural Schools Fund		\$ 1,892,572	\$ 1,420,000	\$ 1,852,875	\$ 1,459,697
	WPSD Contribution Fund	26000	\$ 868,158	\$ 765,000	\$ 760,000	\$ 873,158
	Transient Tax Fund	28000	\$ 177,250	\$ 63,510	\$ 113,762	\$ 126,998
	CPV Excise Tax Fund	28010	\$ 342,915	\$ 70,418	\$ 138,868	\$ 274,465
	Residential Construction Fund	50000	\$ 1,031,620	\$ 1,120,000	\$ 1,750,000	\$ 401,620
Construction Funds	Industrial Construction Fund	52000	\$ 469,706	\$ 204,250	\$ 205,000	\$ 468,956
	Mill Property Development Fund *	53000	\$ 1,290,034	\$ -	\$ 50,000	\$ 1,240,034
	Light & Power Operating Fund	70000	\$ 3,037,696	\$ 5,391,970	\$ 5,725,622	\$ 2,704,044
	Light & Power CIP Fund	70300	\$ -	\$ 1,010,996	\$ 1,010,996	\$ -
	Light & Power Consolidated		\$ 3,037,696	\$ 6,402,966	\$ 6,736,618	\$ 2,704,044
	Water Operating Fund	72000	\$ 533,306	\$ 986,705	\$ 1,104,975	\$ 415,036
	Water CIP Fund	72300	\$ -	\$ 15,774,841	\$ 15,774,841	\$ -
	Water Fund Consolidated		\$ 533,306	\$ 16,761,546	\$ 16,879,816	\$ 415,036
	Port & Harbor Fund (Parent)	74000, 74010, 74020, 74030	\$ 2,908,527	\$ 2,095,878	\$ 3,457,086	\$ 1,547,318
	Harbor CIP Fund	74300	\$ -	\$ 2,034,851	\$ 2,034,851	\$ -
Enterprise Funds	Port & Harbor Consolidated		\$ 2,908,527	\$ 4,130,729	\$ 5,491,938	\$ 1,547,318
	Wastewater Operating Fund	76000	\$ 1,069,571	\$ 832,583	\$ 836,455	\$ 1,065,699
	Wastewater CIP Fund	76300	\$ -	\$ 40,000	\$ 40,000	\$ -
	Wastewater Consolidated		\$ 1,069,571	\$ 872,583	\$ 876,455	\$ 1,065,699
	Sanitation Operating Fund	78000	\$ 323,460	\$ 957,111	\$ 1,303,551	\$ (22,980)
	Sanitation CIP Fund	78300	\$ -	\$ 475,000	\$ 475,000	\$ -
Sanitation Consolidated		\$ 323,460	\$ 1,432,111	\$ 1,778,551	\$ (22,980)	
Miscellaneous Funds	Borough Organization Fund	11110	\$ 312,497	\$ -	\$ 50,000	\$ 262,497
	Hospital Legacy Fund	11125	\$ 38,244	\$ -	\$ -	\$ 38,244
	911 Surcharge Fund	11130	\$ 97,224	\$ 48,000	\$ 35,000	\$ 110,224
	Marian Glenz Fund	28020	\$ 21,832	\$ -	\$ 10,000	\$ 11,832
	Bird Fest Fund	28030	\$ 1,977	\$ 8,000	\$ 8,000	\$ 1,977

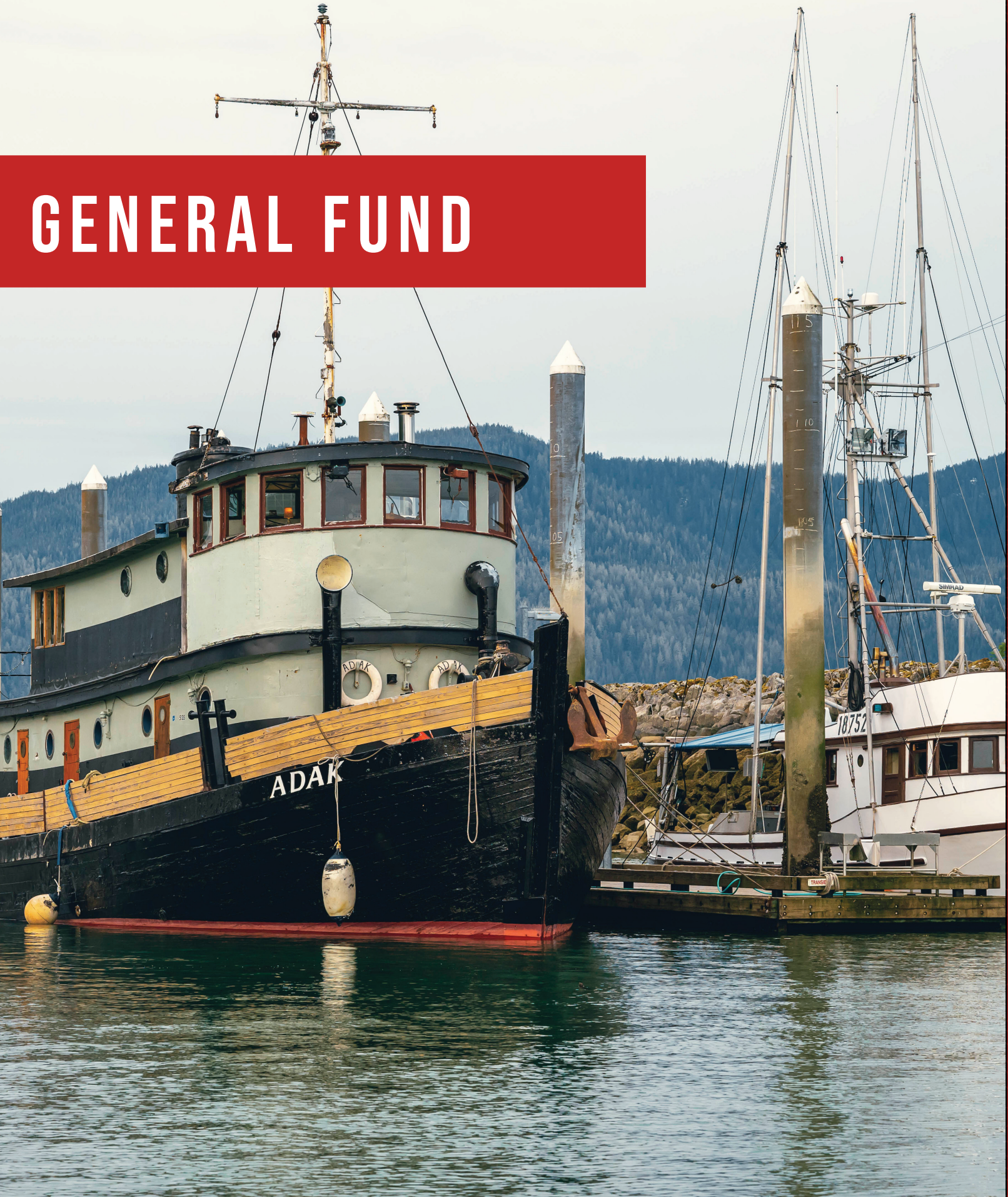
Finance Director Comments

- 1) All balances above are unaudited and are subject to change as a result of FY24 year-end audit adjustments
- 2) Enterprise Fund Net Position is shown net of investment in capital assets to underscore the balance that is unrestricted
- 3) Fund Balance or Net Position does not = cash. Fund Balance or Net Position net of investment in capital assets is the accumulated retained earnings since the beginning of the fund. It can also be thought as working capital for purposes of budgeting and modeling.

Tickmark Legend

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

GENERAL FUND



PURPOSE

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

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

GENERAL FUND DEPARTMENTS

Administration - 001

Clerk & Assembly - 002

Finance - 003

Fire - 012

Police - 013

Corrections & Dispatch - 014

Public Safety Building - 015

Public Works - 021

Garage - 022

Streets - 024

Cemetery - 026

Capital Facilities - 029

Economic Development - 032

Community Service - 033

Library - 034

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

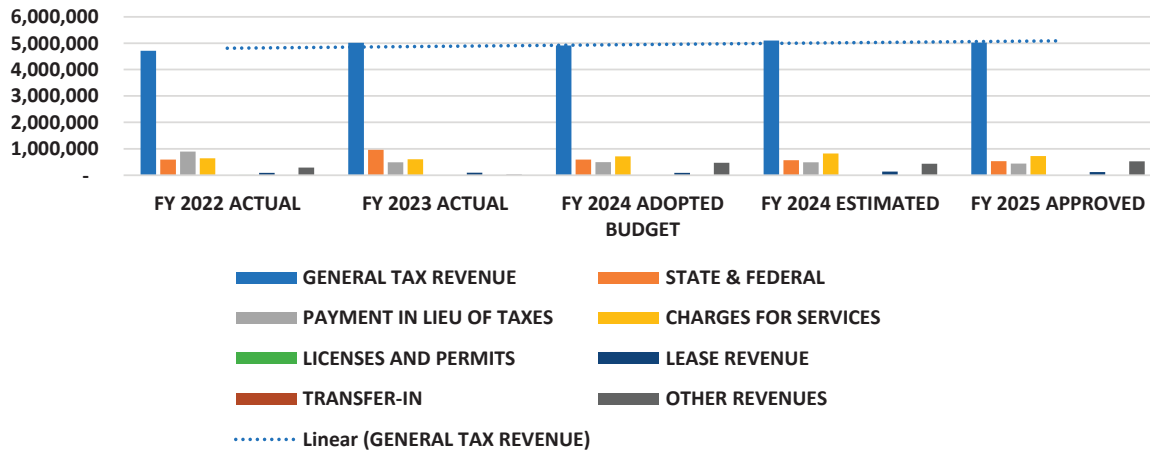
CITY AND BOROUGH OF WRANGELL 2025 ANNUAL BUDGET

GENERAL FUND OVERVIEW GENERAL FUND REVENUE DETAIL

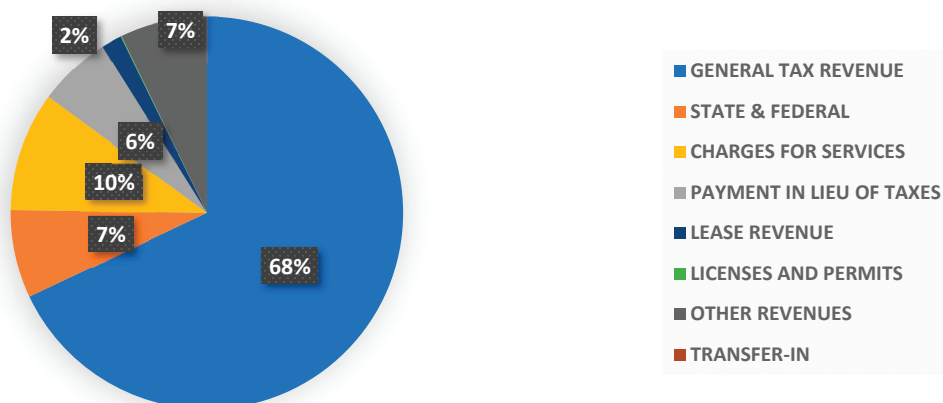
SUMMARY OF GENERAL FUND REVENUES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 ESTIMATED	FY 2025 APPROVED	% OF TOTAL REVENUE (FY 2025)
GENERAL TAX REVENUE	4,713,586	5,012,621	4,909,944	5,101,419	5,020,531	68%
STATE & FEDERAL	594,614	963,178	597,223	570,254	534,970	7%
CHARGES FOR SERVICES	640,464	607,697	712,883	827,201	726,233	10%
PAYMENT IN LIEU OF TAXES	895,046	493,042	495,000	489,776	445,000	6%
LEASE REVENUE	91,817	95,694	88,543	138,682	124,000	2%
LICENSES AND PERMITS	9,481	2,469	1,800	5,614	5,250	0%
OTHER REVENUES	293,881	24,684	471,902	435,251	529,000	7%
TRANSFER-IN	-	-	-	-	-	0%
TOTAL REVENUES	7,238,888	7,199,384	7,277,295	7,568,197	7,384,985	100%

GENERAL FUND REVENUES BY FISCAL YEAR



FY 2025 BUDGETED GENERAL FUND REVENUES BY TYPE



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY AND BOROUGH OF WRANGELL 2025 ANNUAL BUDGET

GENERAL FUND OVERVIEW GENERAL FUND APPROPRIATIONS FY 2024

GENERAL FUND APPROPRIATIONS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROVED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED	% OF TOTAL APPROPRIATIONS	INCREASE (DECREASE) FROM PY (\$)	INCREASE (DECREASE) FROM PY (%)
001 Administration	\$ 540,040	\$ 475,440	\$ 470,980	\$ 559,246	\$ 485,948	\$ 462,848	8%	\$ (8,132)	-2%
002 Clerk	\$ 223,861	\$ 275,542	\$ 232,169	\$ 241,069	\$ 236,282	\$ 231,148	4%	\$ (1,021)	0%
003 Finance	\$ 855,349	\$ 913,683	\$ 777,529	\$ 786,777	\$ 859,206	\$ 739,094	13%	\$ (38,434)	-5%
012 Fire	\$ 405,385	\$ 331,286	\$ 382,008	\$ 1,105,115	\$ 369,100	\$ 349,775	6%	\$ (32,233)	-8%
013 Police	\$ 1,151,526	\$ 1,244,630	\$ 1,247,627	\$ 1,240,708	\$ 1,313,724	\$ 1,168,380	20%	\$ (79,247)	-6%
014 Corrections & Dispatch	\$ 476,784	\$ 485,360	\$ 452,728	\$ 435,161	\$ 469,043	\$ 466,843	7%	\$ 14,115	3%
015 Public Safety Building	\$ 190,299	\$ 146,390	\$ 270,449	\$ 243,395	\$ 238,535	\$ 222,806	4%	\$ (47,643)	-18%
021 Public Works	\$ 362,563	\$ 463,528	\$ 816,649	\$ 514,563	\$ 551,343	\$ 551,343	13%	\$ (265,307)	-32%
022 PW Garage	\$ 194,742	\$ 263,266	\$ 110,353	\$ 57,130	\$ 109,816	\$ 109,616	2%	\$ (737)	-1%
024 PW Streets	\$ 365,127	\$ 481,977	\$ 511,306	\$ 429,951	\$ 645,988	\$ 635,488	8%	\$ 124,182	24%
026 Cemetery	\$ 6,280	\$ 5,584	\$ 5,109	\$ 2,120	\$ 6,588	\$ 6,088	0%	\$ 979	19%
029 Facilities Maintenance	\$ 202,889	\$ 258,682	\$ 315,607	\$ 439,431	\$ 108,486	\$ 116,536	5%	\$ (199,071)	-63%
030 Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 504,882	\$ 511,267		\$ 511,267	
032 Economic Development/Planning	\$ 148,614	\$ 250,019	\$ 248,381	\$ 214,491	\$ 390,446	\$ 375,446	4%	\$ 127,064	51%
033 Community Service Organizations	\$ 43,000	\$ 50,000	\$ 23,500	\$ 42,222	\$ 51,000	\$ -	0%	\$ (23,500)	-100%
034 Library	\$ 251,332	\$ 320,845	\$ 287,371	\$ 242,121	\$ 269,008	\$ 269,008	5%	\$ (18,363)	-6%
TOTAL EXPENDITURES	\$ 5,417,791	\$ 5,966,230	\$ 6,151,766	\$ 6,553,498	\$ 6,609,394	\$ 6,215,685	100%	\$ 63,919	

GENERAL FUND TRANSFERS-OUT

Transfer to Nolan Center (8921)	\$ 242,519	\$ 197,259	\$ 347,284	\$ 243,923	\$ 318,940	\$ 249,440
Transfer to Parks & Recreation (8924)	\$ 1,490,298	\$ 283,736	\$ 685,219	\$ 640,475	\$ 577,489	\$ 554,489
Transfer to Capital Project Funds (8990)	\$ -	\$ 306,453	\$ 957,618	\$ 623,237	\$ 1,545,161	\$ 1,545,161
<A>						
11000 000 8990 Transfer to GF CIP	\$ -	\$ 306,453	\$ 305,030	\$ 130,840	\$ 1,545,161	\$ 1,545,161
11000 125 8990 Transfer to NC CIP	\$ -	\$ -	\$ 370,410	\$ 115,548	\$ -	\$ -
11000 140 8990 Transfer to P&R CIP	\$ -	\$ -	\$ 282,178	\$ 376,850	\$ -	\$ -
Transfer to ERF Fund for Mill Purchase (8953)	\$ -	\$ 1,159,043	\$ -	\$ -	\$ -	\$ -
Total Transfers Out	\$ 1,732,817	\$ 1,946,492	\$ 1,990,121	\$ 1,507,635	\$ 2,441,590	\$ 2,349,090

Net Revenue Over (Under) Expenditures

Before Transfers-out to NC/P&R/Capital Projects	\$ 300,649	\$ 1,272,658	\$ 1,047,618	\$ 723,797	\$ 958,803	\$ 1,169,299
Net Revenue Over (Under) Expenditures Before Capital Projects	\$ (1,432,168)	\$ 791,662	\$ 15,115	\$ (160,601)	\$ 62,374	\$ 365,370
Net Revenue Over (Under) Expenditures After Capital Projects	\$ (1,432,168)	\$ 485,209	\$ (942,503)	\$ (783,838)	\$ (1,482,787)	\$ (1,179,791)

Estimated Beginning Fund Balance	\$ 10,381,976	\$ 8,949,808	\$ 9,014,743	\$ 9,435,017	\$ 8,651,179	\$ 8,651,179
Estimated Ending Fund Balance	\$ 8,949,808	\$ 9,435,017	\$ 8,150,151	\$ 8,651,179	\$ 7,168,392	\$ 7,471,389

Tickmark Legend

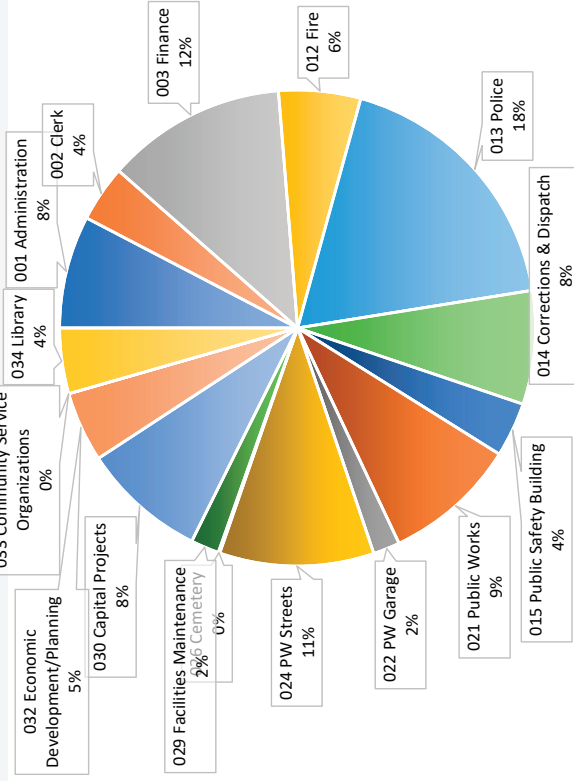
<A> - A detail of capital projects is listed after the General Fund Operating Budgets. The amount in FY 2025 agrees to the sum of CIP appropriations in funds 11300, 21300, 24300, and 25300, - Estimated Fund Balance is at the consolidated level and therefore includes the General Fund CIP fund balance

GENERAL FUND SUMMARY & SUBSIDIZATION

GENERAL FUND SUMMARY

General Fund Revenues	\$ 7,384,985
General Fund Expenses	\$ 6,215,685
Operating Surplus (Deficit)	\$ 1,169,299
Operating Margin as a % of Revenues	15.83%
Less:	
Transfer to P&R	\$ 554,489
Transfer to Nolan Center	\$ 249,440
Operating Surplus (Deficit) after funding NC and P&R	\$ 365,370
Less: Transfers Out to Capital Projects	\$ 1,545,161
General Fund Surplus (Deficit) after Transfers Out and Projects	\$ (1,179,791)

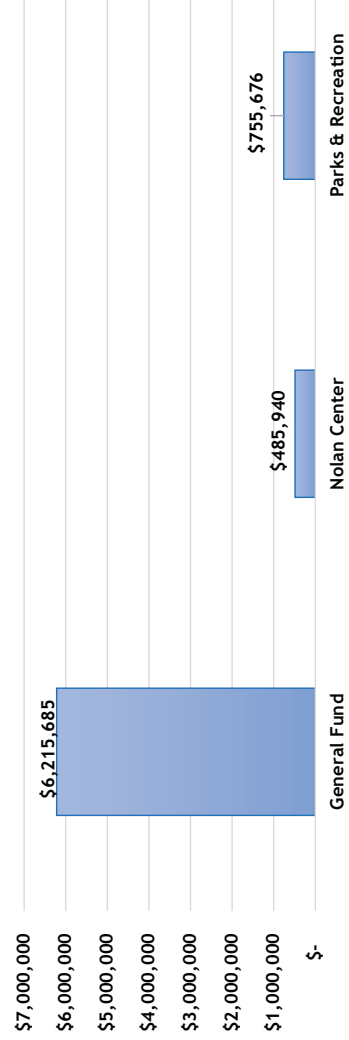
GENERAL FUND APPROPRIATIONS BY DEPARTMENT



GENERAL FUND SUBSIDIZATION OF NOLAN CENTER AND P&R

<i>For Operations</i>		
Nolan Center	\$ 249,440	
Parks & Recreation	\$ 554,489	
Total	\$ 803,929	
<i>For Capital Projects</i>		
Nolan Center	\$ -	
Parks & Recreation	\$ -	
Total	\$ -	
Total Support from General Fund	\$ 803,929	

TOTAL EXPENDITURES BY FUND



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



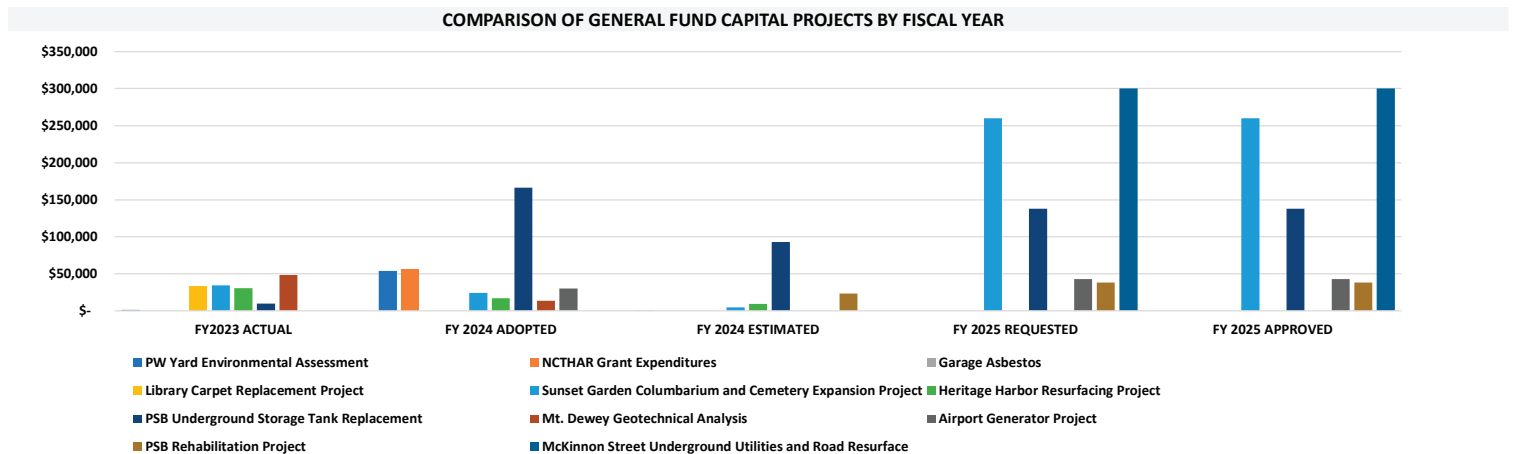
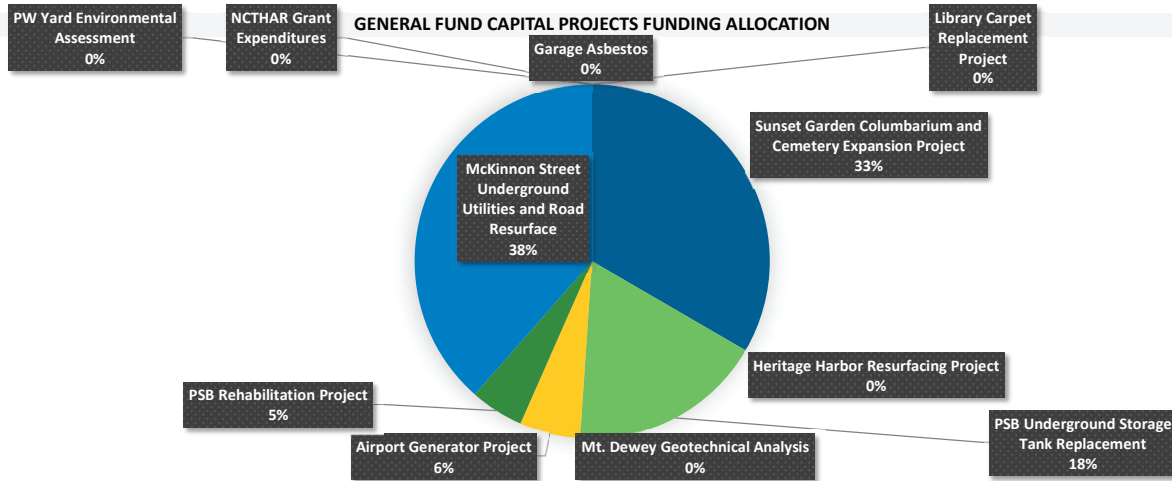
CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund # 11300 (GF CIP Consolidated)

GENERAL FUND
ALL DEPARTMENTS
GENERAL FUND CIP FUND

GENERAL CAPITAL PROJECTS FUND TRANSFERS-IN		FY2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED	% OF REVENUE BY SOURCE
11300 000 4910 00 00000	Transfer from General Fund	\$ 306,453	\$ 305,030	\$ 130,840	\$ 1,545,161	\$ 1,545,161	69%
11300 000 4999 48 11006	NCTHAR Grant Revenue	\$ 59	\$ 55,656	\$ -	\$ -	\$ -	0%
11300 000 4999 11 00000	CDBG MS Roof Replacement Project	\$ -	\$ -	\$ -	\$ 694,339	\$ 694,339	
TOTAL REVENUES & TRANSFERS-IN		\$ 306,513	\$ 360,686	\$ 130,840	\$ 2,239,500	\$ 2,239,500	69%

GENERAL FUND CAPITAL PROJECT APPROPRIATIONS		FY2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED	% OF GF CIP APPROPRIATIONS
11300 000 9999 00 11005	PW Yard Environmental Assessment	\$ 1,387	\$ 53,923	\$ 530	\$ -	\$ -	0%
11300 000 9999 48 11006	NCTHAR Grant Expenditures	\$ -	\$ 55,656	\$ -	\$ -	\$ -	0%
11300 000 9999 00 11010	Garage Asbestos	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11300 000 9999 00 11011	Library Carpet Replacement Project	\$ 33,652	\$ -	\$ -	\$ -	\$ -	0%
11300 000 9999 00 11012	Sunset Garden Columbarium and Cemetery Expansion Project	\$ 34,505	\$ 24,104	\$ 4,560	\$ 260,000	\$ 260,000	12%
11300 000 9999 00 11013	Heritage Harbor Resurfacing Project	\$ 30,634	\$ 16,952	\$ 9,448	\$ -	\$ -	0%
11300 000 9999 00 11014	PSB Underground Storage Tank Replacement	\$ 10,122	\$ 166,364	\$ 92,788	\$ 138,000	\$ 138,000	6%
11300 000 9999 00 11015	Mt. Dewey Geotechnical Analysis	\$ 48,475	\$ 13,687	\$ -	\$ -	\$ -	0%
11300 000 9999 00 11016	Airport Generator Project	\$ -	\$ 30,000	\$ -	\$ 43,000	\$ 43,000	2%
11300 000 9999 00 11017	PSB Rehabilitation Project	\$ -	\$ -	\$ 23,514	\$ 38,000	\$ 38,000	2%
11300 000 9999 00 11018	McKinnon Street Underground Utilities and Road Resurface	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	13%
11300 000 9999 00 11019	MS Roof Replacement Project	\$ -	\$ -	\$ -	\$ 1,460,500	\$ 1,460,500	
TOTAL PROJECT EXPENDITURES		\$ 158,774	\$ 360,686	\$ 130,840	\$ 2,239,500	\$ 2,239,500	35%

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



GENERAL FUND | ADMINISTRATION DEPARTMENT

PURPOSE

The Administration Department is responsible for directing and coordinating the activities of all Borough departments. This includes carrying out Assembly directives, overseeing day-to-day operations and communications, both internally and externally. The department is responsible for supporting directors achieve the established strategical objectives of their departments, respectively.

KEY ACCOMPLISHMENTS

- Through direct lobbying with our local Senator and Representative, received \$200,000 for the Emergency Access Road Project and a funded School Major Maintenance Grant Request in the amount of \$6,500,000.
- Lobbied directly to the Governor for \$5,000,000 for the Dam Stabilization Project.
- Working as a team with the Capital Projects Director, Economic Development Director, and Public Works Director, Senator Murkowski moved forward \$14,500,000 to the next phase of the congressional appropriation process.
- Continued to work with the Capital Projects Director to create funding approaches to projects and drive high priorities of the Borough.
- Hired a new Police Chief, Fire Chief, Nolan Center Director and Finance Director.
- Coordinated a multiagency response and recovery to the 11.2 Mile Landslide Disaster

LEVEL OF SERVICE AND BUDGET IMPACT

The FY 2025 budget sufficiently funds the Administration Department.

DEPARTMENT GOALS

- To leverage relationships with lobbyists as well as government officials to achieve more funding for our infrastructure.
- To continue strengthening relationships with our public, private, tribal and non-profit partners in an effort to pool funding for projects and initiatives.
- To provide housing and industrial lot solutions to the community of Wrangell
- To enhance existing industry and attract new businesses to set-up shop in Wrangell.
- Sustainably fund one road project a year (including underground infrastructure)
- Develop a 5-year strategic plan that drives desired change in Wrangell
- To achieve the 5 main priorities of the Borough Assembly:
 - Public Safety Building Rehabilitation
 - High School Elevator Project
 - Reservoir Bypass Project
 - Foundation for Barge Service Yard Relocation
 - Expand Local Grid Resiliency

PERSONNEL

**BOROUGH MANAGER,
MASON VILLARMA
1.0 FTE**

FY 2023: 1.0 FTE

FY 2024: 1.0 FTE

FY 2025: 1.0 FTE

PERFORMANCE METRICS

- Enhance tools and processes to improve communications within departments.
- Development of Cost Savings Initiatives
- Customer service quality (to be assessed via surveys)
- Project Completion Rates
- Job Creation
- Investment Attraction
- Employee Turnover Rate

TRENDS & FUTURE CHALLENGES

- Personnel retention and recruitment.
- Inflation of goods and services needed to conduct operations.
- Limited staff resources to address deferred maintenance and operational challenges passed down for decades.

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL 2025 ANNUAL BUDGET

Fund #11000, Dept #001

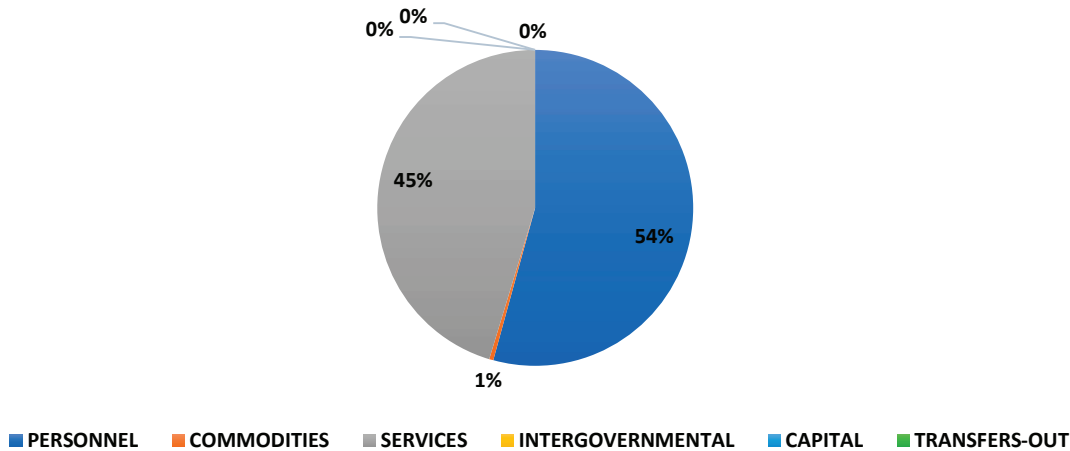
GENERAL FUND ADMINISTRATION

SUMMARY OF EXPENDITURES

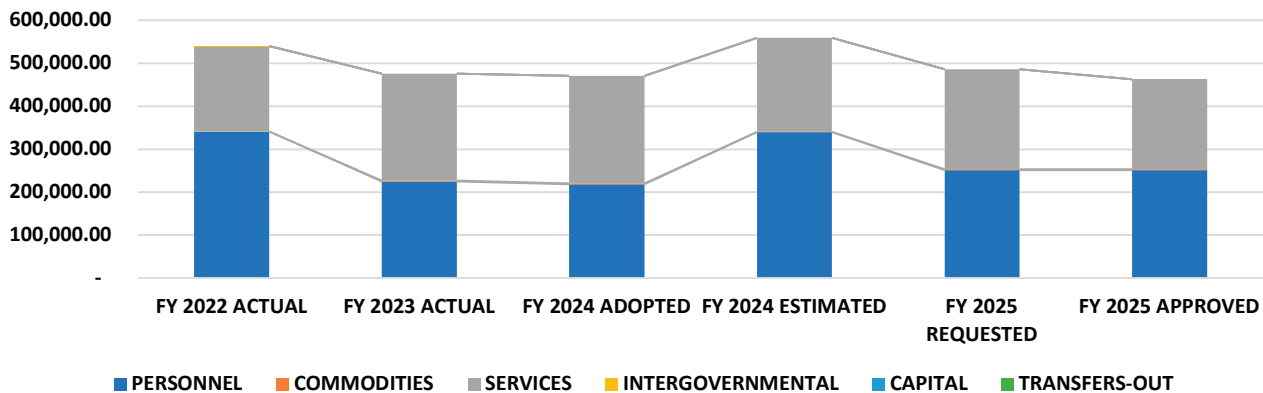
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	340,861	224,819	218,189	339,860	251,241	251,241
COMMODITIES	290	2,172	2,000	515	2,000	2,000
SERVICES	198,020	248,449	250,791	218,871	232,707	209,607
INTERGOVERNMENTAL	868	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	540,040	475,440	470,980	559,246	485,948	462,848

FY 2025 BUDGET - ALLOCATION OF EXPENDITURES



ADMINISTRATIVE EXPENDITURES BY FISCAL YEAR



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #11000, Dept #001

GENERAL FUND
ADMINISTRATIVE DEPARTMENT
DETAIL OF EXPENDITURES

ADMINISTRATION GENERAL FUND EXPENSES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
11000 001 6001 Salaries & Wages	\$ 240,268	\$ 134,181	\$ 135,600	\$ 229,736	\$ 163,600	\$ 163,600
11000 001 6002 Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
11000 001 6100 Employer Costs	\$ 93,824	\$ 74,917	\$ 69,089	\$ 91,632	\$ 57,641	\$ 57,641
11000 001 7001 Materials & Supplies	\$ 290	\$ 2,172	\$ 2,000	\$ 515	\$ 2,000	\$ 2,000
11000 001 7502 Phone/Internet	\$ 648	\$ 1,089	\$ 705	\$ 705	\$ 705	\$ 705
11000 001 7503 Information Technology	\$ 3,310	\$ 3,890	\$ 6,380	\$ 4,585	\$ 4,000	\$ 4,000
11000 001 7505 Travel, Training, and Professional	\$ 5,352	\$ 12,373	\$ 10,000	\$ 15,000	\$ 10,000	\$ 10,000
11000 001 7507 Memberships & Dues	\$ 1,054	\$ 1,807	\$ 1,200	\$ 1,784	\$ 1,200	\$ 1,200
11000 001 7508 Insurance	\$ 6,104	\$ 29,273	\$ 30,106	\$ -	\$ 14,402	\$ 14,402
11000 001 7519 Professional Services Contractual	\$ 12,841	\$ 4,741	\$ 5,500	\$ 6,770	\$ 5,500	\$ 5,500
11000 001 7520 Attorney, Retainer	\$ 100,144	\$ 134,725	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
11000 001 7530 Lobbying	\$ 72,800	\$ 72,667	\$ 74,400	\$ 74,650	\$ 74,400	\$ 58,800
11000 001 7576 Contingency	\$ 1,120	\$ 257	\$ 7,500	\$ 5,377	\$ 7,500	\$ -
11000 001 7580 Recruitment and Employee Retention	\$ 1,418	\$ 3,349	\$ 3,500	\$ 3,492	\$ 10,000	\$ 10,000
11219 001 70XX CARES Act Off-set (Non-payroll Expenditures)	\$ 868	\$ -	\$ -	\$ -	\$ -	\$ -
11000 001 7900 Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ADMINISTRATION EXPENSES	\$ 540,040	\$ 475,440	\$ 470,980	\$ 559,246	\$ 485,948	\$ 462,848

JUSTIFICATION & EXPLANATION
ADMINISTRATIVE DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION		
6001	SALARIES & WAGES		
	BOROUGH MANAGER SALARY		\$ 160,000
	BOROUGH MANAGER VEHICLE STIPEND		\$ 3,600
	TOTAL		\$ 163,600
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)		\$ 12,401
	STATE OF ALASKA PERS (22%)		\$ 35,992
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 9,248
	TOTAL		\$ 57,641
6XXX	CARES ACT OFF-SET - ALL PAYROLL COSTS ELLIGIBLE FOR REIMBURSMET THROUGH CARES ACT RELIEF FUNDING		
7001	MATERIALS & SUPPLIES - VARIOUS CLEANING SUPPLIES & OFFICE SUPPLIES SUCH AS PRINTER PAPER & INK, LETTER HEAD, AND OTHER MISC. SUPPLIES		
7502	PHONE/INTERNET - ANNUAL ALLOTMENT FOR PHONE LANDLINE, INTERNET SERVICE, AND CELL PHONE		
7505	TRAVEL, TRAINING, & PROFESSIONAL DEVELOPMENT - TRAVEL FOR ADMIN TO LOBBY FOR FUNDING AND ATTEND TRAINING/CONFERENCE OPPORTUNITIES RELEVANT TO THE BOROUGH		
7506	PUBLICATIONS & ADVERTISING - COST TO PUBLISH LEGAL NOTICES, ADVERTISEMENTS, ORDINANCES, BIDS, AND OTHER REQUIRED MATERIALS INCLUDING ELECTION PUBLICATIONS		
7507	MEMBERSHIPS & DUES - SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATIONS		
7508	INSURANCE - ALLOTMENT FOR BUILDING & VEHICLE INSURANCE		
7519	PROFESSIONAL SERVICES CONTRACTUAL - CATERING EXPENSES FOR BOROUGH EMPLOYEE EVENTS (I.E. CHIRSTMAS PARTY & SUMMER PICNIC)		
7520	ATTORNEY, RETAINER - ALLOTMENT FOR ATTORNEY FEES & FUTURE SERVICES		
7524	WRANGELL MEDICAL CENTER LEGACY - EXPENSES RELATED TO THE OLD HOSPITAL PRIOR TO THE CREATION OF THE HOSPITAL LEGACY FUND		
7530	LOBBYING - COST OF FEDERAL AND STATE LOBBYIST CONTRACTS (\$15,600 AND \$43,200 RESPECTIVELY)		
7576	CONTINGENCY - FUNDS AVAILABLE TO ADDRESS UNFORESEEN EXPENSES INCURRED DUE TO EXTRAORDINARY ACTIVITES OR EVENTS		
7580	RECRUITMENT & EMPLOYEE RETENSION - EXPENSES INCURRED RELATED TO RECRUITMENT & HIRING EFFORTS		
70XX	CARES ACT OFF-SET (NON PAYROLL EXPENDITURES) - NON-PAYROLL EXPENSES ELLIGIBLE FOR REIMBURSEMENT THROUGH CARES ACT FUNDING		
7900	CAPITAL EXPENDITURES - CAPITALIZABLE PURCHASES THAT ARE DEPRECIABLE AND INCURRED SPECIFIC TO ADMINISTRATION OPERATIONS		
11219-7900	CARES ACT OFF-SET (CAPITAL EXPENDITURES) - CAPITALIZABLE PURCHASES THAT ARE DEPRECIABLE AND INCURRED SPECIFIC TO ADMINISTRATION OPERATIONS. THESE CAPITAL PURCHASES WERE SPECIFICALLY ELLIGIBLE FOR REIMBURSMET THROUGH CARES ACT FUNDING.		

GENERAL FUND | CLERK & ASSEMBLY DEPARTMENT

PURPOSE

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

KEY ACCOMPLISHMENTS

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

LEVEL OF SERVICE AND BUDGET IMPACT

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

DEPARTMENT GOALS

- Complete the Laserfiche Records Management setup process.
- Continue to centralize public records using Laserfiche.
- Purchase and implement a Cemetery module offered through our new Caselle Accounting System.
- Utilizing the Laserfiche System to maintain the Records repository.
- Onboard pertinent Department Supervisors to utilize the Laserfiche System.
- Continuing my Parliamentary education to become a Professional Registered Parliamentarian.
- Gear up for the 2023 Regular Borough Election.

TRENDS & FUTURE CHALLENGES

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

PERSONNEL

**BOROUGH CLERK,
KIM LANE
1.0 FTE**

FY 2023: 1.0 FTE

FY 2024: 1.0 FTE

FY 2025: 1.0 FTE

PERFORMANCE METRICS

RECORDS MANAGEMENT

- Records Management has been a huge goal of mine. I have continued to work towards 100% completion of the project through Laserfiche. Although I am not quite there yet, I am confident in the process. I would say that I am at 80% of my goal.

PROFESSIONAL REGISTERED PARLIAMENTARIAN (PRP)

- I am currently a Registered Parliamentarian (RP). I do see the value in becoming a Professional Registered Parliamentarian, however, studying for the exam is challenging with my workload. This is still a goal of mine and I feel confident that I WILL achieve it, in time. I have the skills and experience to achieve this goal. I would say that I am at 40% of my goal.

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

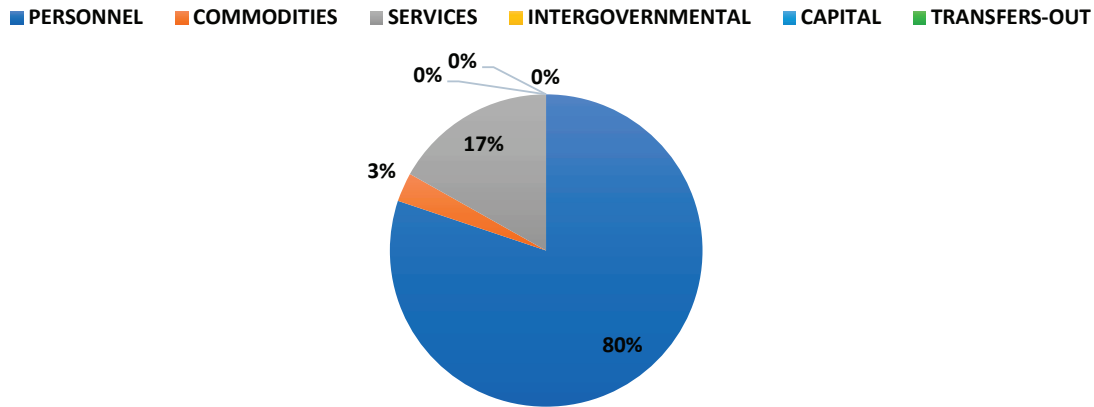
CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #11000, Dept #002

GENERAL FUND
CLERK AND ASSEMBLY
SUMMARY OF EXPENDITURES

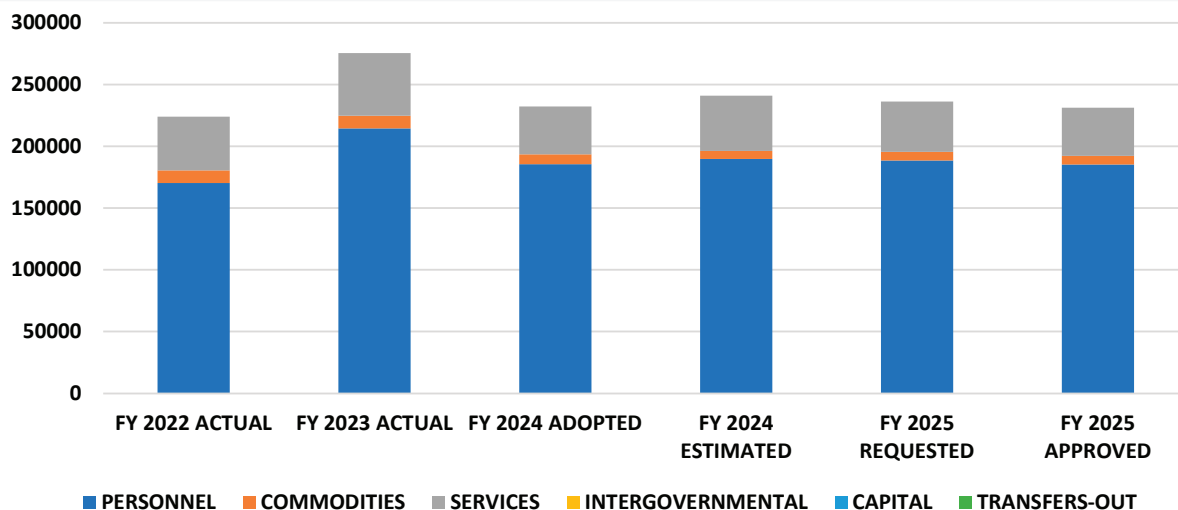
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	170,357	214,494	185,505	189,627	188,518	185,245
COMMODITIES	10,057	10,305	8,000	6,527	7,000	7,000
SERVICES	43,447	50,743	38,665	44,914	40,765	38,903
INTERGOVERNMENTAL	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	223,861	275,542	232,169	241,069	236,282	231,148

FY 2025 BUDGET - ALLOCATION OF EXPENDITURES



CLERK & ASSEMBLY EXPENDITURES BY FISCAL YEAR



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

**CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET**

Fund #11000, Dept #002

**GENERAL FUND
CLERK AND ASSEMBLY
DETAIL OF EXPENDITURES**

		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
ASSEMBLY & CLERK GENERAL FUND EXPENDITURES		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 002 6001	Salaries & Wages	\$ 92,861	118,875	\$ 108,170	\$ 120,086	\$ 110,029	\$ 110,029
11000 002 6002	Temporary Wages (Election Workers)	\$ 662	1,160	\$ 1,140	\$ 406	\$ 2,354	\$ 1,394
11000 002 6005	Overtime	\$ 156	215	\$ 788	\$ 381	\$ 788	\$ 960
11000 002 6100	Employer Costs	\$ 61,886	69,287	\$ 60,922	\$ 60,156	\$ 60,862	\$ 60,862
11000 002 7001	Materials & Supplies (Election Exp)	\$ 10,057	10,305	\$ 8,000	\$ 6,527	\$ 7,000	\$ 7,000
11000 002 7502	Phone/Internet	\$ 954	998	\$ 1,034	\$ 1,179	\$ 1,034	\$ 1,100
11000 002 7503	Information Technology	\$ 7,342	16,470	\$ 9,333	\$ 16,000	\$ 11,433	\$ 9,333
11000 002 7505	Travel, Training, and Professional	\$ 14,793	24,957	\$ 14,485	\$ 8,598	\$ 14,485	\$ 12,000
11000 002 7506	Publications & Advertising	\$ 27,606	23,099	\$ 19,120	\$ 18,824	\$ 19,120	\$ 19,120
11000 002 7507	Memberships & Dues	\$ 2,913	5,923	\$ 5,628	\$ 5,671	\$ 5,628	\$ 5,800
11000 002 7571	Recording fees	\$ 261	660	\$ 300	\$ 240	\$ 300	\$ 300
11000 002 7572	Records preservation	\$ -	-	\$ 250	\$ -	\$ 250	\$ 250
11000 002 7574	Municipal Code Republishing	\$ 4,370	3,594	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
11000 002 7900	Capital Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -
TOTAL ASSEMBLY & CLERK EXPENDITURES		\$ 223,861	\$ 275,542	\$ 232,169	\$ 241,069	\$ 236,282	\$ 231,148

JUSTIFICATION & EXPLANATION

CLERK/ASSEMBLY DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION		
6001	SALARIES & WAGES		
	Borough Clerk Regular Wages	\$	105,029
	Borough Clerk Vehicle Stipend	\$	3,000
	Borough Clerk Acting Pay	\$	2,000
	TOTAL	\$	110,029
6002	TEMPORARY WAGES - ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY ELECTION HELP		
	Election Worker Pay		
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	8,340
	STATE OF ALASKA PERS (22%)	\$	24,206
	GROUP HEALTH, LIFE INSURANCE, AND WORKER'S COMPENSATION	\$	28,316
	TOTAL	\$	60,862
7001	MATERIALS AND SUPPLIES - OFFICE PRODUCTS SUCH AS FILE FOLDERS, PRINTER INK, NAME PLAQUES, CALENDARS, PENS, ETC.		
7502	PHONE - DIRECTOR CELL PHONE REIMBURSEMENT & SHARE OF CITY HALL LANDLINE		
7503	INFORMATION TECHNOLOGY - ANNUAL MAINTENANCE FOR CITY WEBSITE, MUNICODE MEETINGS, DOMINION VOTING, AND LASERFICHE. AND COST FOR NEW LASERFICHE MODULE FOR RECORDS MANAGEMENT.		
7505	TRAVEL & TRAINING - COST OF TRAVEL & TRAINING FOR BOROUGH ASSEMBLY AND BOROUGH CLERK FOR AML, SOUTHEAST CONFERENCE, AAMC, AND IIMC.		
7506	PUBLICATION & ADVERTISING - PUBLICATIONS IN THE SENTINEL AND ANNUAL CONTRIBUTION TO KSTK FOR BROADCASTING MEETINGS.		
7507	MEMBERSHIPS & DUES - MEMBERSHIP DUES FOR AML, ACOM, SE CONFERENCE, AAMC, IIMC, NAP, AND NACO.		
7571	RECORDING FEES - DISTRICT RECORDER FEES FOR RECORDING QCD'S, PLATS, ETC.		
7572	RECORDS PRESERVATION - ACID FREE BOOKS FOR MINUTES, RESOLUTIONS, AND ORDINANCES.		
7574	MUNICIPAL CODE REPUBLISHING - FOR CODIFYING ORDINANCES IN THE WRANGELL MUNICIPAL CODE.		

GENERAL FUND | FINANCE DEPARTMENT

PURPOSE

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

KEY ACCOMPLISHMENTS

- Recognition for the Distinguished Budget Presentation Award by the Government Finance Officers Association (GFOA).
- Successfully reduced audit findings from four to two, with an ongoing action plan to reduce to zero findings for FY 2024. No single audit findings were received.
- Initiated the conversion to the new accounting ERP – Tyler Technologies.
- Collaborated with Wrangell Municipal Light & Power to overhaul the new AMI metering system.
- Performed the annual rate review by financially modeling all funds to address future CAPEX and become as self-sustaining as possible in the long-term.

LEVEL OF SERVICE AND BUDGET IMPACT

The FY 2025 Budget sufficiently funds operations to meet the goals of the Finance Department.

DEPARTMENT GOALS

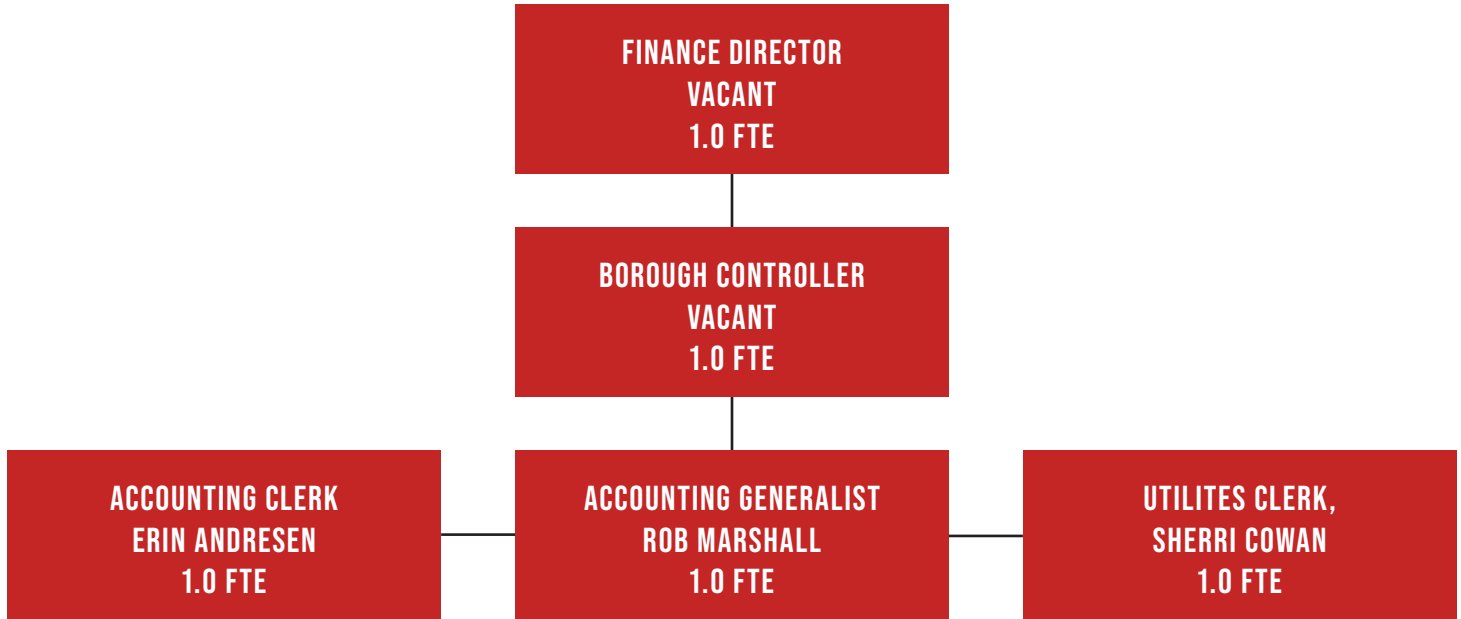
- Finalize property tax foreclosure processes for tax years 2017-2022 to reduce delinquencies and liability, enhancing collection rates.
- Initiate foreclosure processes for tax years 2023-2024, establishing a biennial timeline.
- Implement online property and sales tax payment options to improve consumer convenience.
- Enhance transparency and communication regarding state, federal, and municipal policy/regulation changes for Borough employees.
- Support staff development with one member expected to achieve CPA licensure by FY 2026 and another to obtain human resources training certification.
- Develop funding packages for capital projects that align with the Borough's and citizens' best interests.
- Fully staff the Finance Department to enhance support to departments and the public.
- Successfully implement the Tyler Technologies accounting software by fiscal year-end.
- Ensure a smooth transition into FY 2025, adhering to current Collective Bargaining Agreement regulations and policies.

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



PERSONNEL



FY 2023: 5.0 FTE

FY 2024: 6.0 FTE

FY 2025: 5.0 FTE

PERFORMANCE METRICS

To reduce audit findings by no less than two findings a year until a clean audit is issued.

FY 2023: No Data

FY 2024: No Data

FY 2025: Reduced by 2

To receive the GFOA Distinguished Budget Award.

FY 2023: No Data

FY 2024: Awarded

FY 2025: TBD

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY AND BOROUGH OF WRANGELL
 2025 ANNUAL BUDGET
 Fund #11000, Dept #003

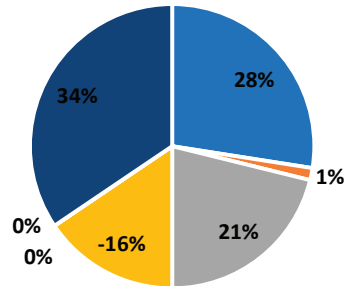
GENERAL FUND
 FINANCE DEPARTMENT
 DETAIL OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

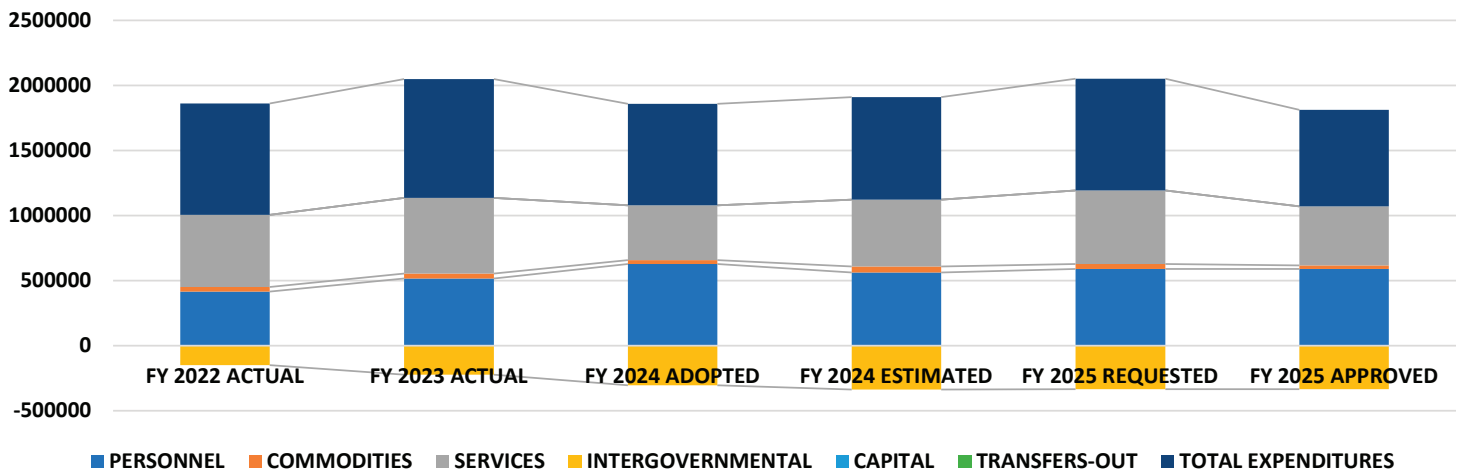
CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	417,578	516,676	629,194	562,024	592,135	589,135
COMMODITIES	35,106	38,731	29,500	46,430	35,000	29,500
SERVICES	551,795	580,145	420,499	514,526	565,550	453,938
INTERGOVERNMENTAL	(149,129)	(221,869)	(301,664)	(336,203)	(333,479)	(333,479)
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	855,349	913,683	777,529	786,777	859,206	739,094

FY 2025 BUDGET - ALLOCATION OF EXPENDITURES

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



FINANCE EXPENDITURES BY FISCAL YEAR



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #11000, Dept #003

GENERAL FUND
FINANCE DEPARTMENT
DETAIL OF EXPENDITURES

FINANCE GENERAL FUND EXPENDITURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
11000 003 6001 Salaries & Wages	\$ 244,010	322,883	\$ 414,337	\$ 373,409	\$ 380,208	\$ 380,208
11000 003 6005 Overtime	\$ 3,784	794	\$ 4,331	\$ 6,850	\$ 3,335	\$ 3,335
11000 003 6100 Employer Costs	\$ 151,859	185,894	\$ 201,526	\$ 172,766	\$ 199,592	\$ 199,592
11000 003 7001 Materials & Supplies	\$ 12,447	12,116	\$ 9,500	\$ 14,706	\$ 9,500	\$ 9,500
11000 003 7002 Facility Repair & Maintenance	\$ 2,073	4,270	\$ 2,500	\$ 4,922	\$ 2,500	\$ 2,500
11000 003 7003 Custodial Supplies	\$ 2,487	1,227	\$ 1,000	\$ 3,802	\$ 1,000	\$ 2,500
11000 003 7004 Postage & Shipping	\$ 6,934	12,984	\$ 11,000	\$ 13,000	\$ 11,000	\$ 2,500
11000 003 7008 Non-capital Equipment	\$ 3,142	-	\$ -	\$ -	\$ -	\$ 2,500
11000 003 7009 Equipment Repair & Maintenance	\$ -	-	\$ 1,000	\$ -	\$ 1,000	\$ -
11000 003 7011 Equipment Rental Expense	\$ 8,023	8,134	\$ 4,500	\$ 10,000	\$ 10,000	\$ 10,000
11000 003 7199 Misc Expense	\$ 2,459	20	\$ -	\$ -	\$ -	\$ -
11000 003 7501 Utilities	\$ 13,522	10,824	\$ 16,400	\$ 11,502	\$ 13,482	\$ 13,482
11000 003 7502 Phone/Internet	\$ 14,165	14,858	\$ 16,108	\$ 14,758	\$ 16,108	\$ 16,000
11000 003 7503 Information Technology	\$ 176,121	220,207	\$ 164,865	\$ 164,000	\$ 259,000	\$ 200,000
11000 003 7505 Travel, Training, and Professional Development	\$ 15,466	7,085	\$ 9,000	\$ 9,000	\$ 9,000	\$ 6,000
11000 003 7506 Publications & Advertising	\$ -	(997)	\$ -	\$ -	\$ -	\$ -
11000 003 7507 Memberships & Dues	\$ -	95	\$ 520	\$ 586	\$ 750	\$ 750
11000 003 7508 Insurance	\$ 4,217	5,661	\$ 5,103	\$ 328	\$ 8,707	\$ 8,707
11000 003 7509 Bank & Credit Card Fees	\$ 160,159	102,008	\$ 75,000	\$ 100,000	\$ 75,000	\$ 25,000
11000 003 7519 Professional Services	\$ 41,538	22,304	\$ 12,504	\$ 3,002	\$ 12,504	\$ 5,000
11000 003 7540 Auditing Services	\$ 127,098	150,084	\$ 85,000	\$ 170,000	\$ 135,000	\$ 135,000
11000 003 7550 Property Assessment/Appraisal Services	\$ 14,975	55,100	\$ 45,000	\$ 50,350	\$ 45,000	\$ 50,000
11000 003 7603 Charges from Finance	\$ (171,897)	(239,360)	\$ (336,203)	\$ (336,203)	\$ (362,750)	\$ (362,750)
11000 003 7621 Public Works Labor Charges	\$ -	-	\$ -	\$ -	\$ -	\$ -
11000 003 7629 Charges from Capital Facilities	\$ 22,768	17,492	\$ 34,539	\$ -	\$ 29,271	\$ 29,271
11000 003 7900 Capital Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -
TOTAL FINANCE EXPENDITURES	855,349	913,683	777,529	786,777	859,206	739,094

JUSTIFICATION & EXPLANATION
FINANCE DEPARTMENT

GL ACCT DESCRIPTION	
6001 SALARIES & WAGES	
Finance Director Salary	\$ 98,428
Borough Controller Salary	\$ 84,859
Senior Accountant Salary	\$ 80,850
Utilities Clerk Salary	\$ 60,906
Accounts Payable Clerk Salary	\$ 55,164
TOTAL	\$ 380,208
6005 OVERTIME	
ALL Clerks (40 hours OT)	\$ 3,335
TOTAL	\$ 3,335
61XX EMPLOYER COSTS	
FICA, SBS AND MEDICARE (7.58%)	\$ 29,073
STATE OF ALASKA PERS (22%)	\$ 84,380
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 86,139
TOTAL	\$ 199,592

JUSTIFICATION & EXPLANATION
FINANCE DEPARTMENT CONTINUED

GL ACCT DESCRIPTION

- 7001 **MATERIALS & SUPPLIES** - VARIOUS CLEANING SUPPLIES & OFFICE SUPPLIES SUCH AS PRINTER PAPER & INK, LETTER HEAD, AND OTHER MISC. MATERIALS
- 7002 **FACILITY REPAIR & MAINTENANCE** - ALLOTMENT FOR FACILITY ROOF REPAIRS & OTHER MISC. GENERAL MAINTENANCE

- 7003 **CUSTODIAL SUPPLIES** - COST OF CLEANING AND BATHROOM SUPPLIES
- 7004 **POSTAGE & SHIPPING** - COSTS TO MAIL NOTICES & OFFICIAL CORRESPONDENCE
- 7008 **NON-CAPITAL EQUIPMENT** - ALLOTMENT FOR REPLACEMENT OFFICE EQUIPMENT
- 7009 **EQUIPMENT REPAIR & MAINTENANCE** - ALLOTMENT FOR OFFICE EQUIPMENT REPAIRS AND UPKEEP
- 7011 **EQUIPMENT RENTAL EXPENSE** - COST OF RENTING POSTAGE MACHINE
- 7199 **CASH SHORTAGE** - ALLOTMENT FOR SMALL DISCREPANCIES IN CASH AMOUNTS
- 7501 **UTILITIES** - WATER, SEWER, ELECTRIC, AND GARBAGE
- 7502 **PHONE/INTERNET** - COSTS FOR PHONE LINES, INTERNET, AND FAX LINES
- 7503 **INFORMATION TECHNOLOGY** - ANNUAL ALLOTMENT FOR BLACKPOINT, TEAM VIEWER, MARS, 365 EMAIL, BILL MASTER, ACCUFUND TECH SERVICES, AND IMPLEMENTATION OF TYLER TECHNOLOGIES
- 7505 **TRAVEL, TRAINING AND PROFESSIONAL DEVELOPMENT** - ANNUAL ALLOTMENT FOR TRAVEL TO AGFOA IN ANCHORAGE, GFOA NATIONAL, TYLER TRAINING, AND CPA COURSES AND EXAMS
- 7506 **PUBLICATIONS & ADVERTISING** - COST TO PUBLISH ADVERTISEMENTS AND NOTICES
- 7507 **MEMBERSHIPS & DUES** - SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATIONS
- 7508 **INSURANCE** - ALLOTMENT FOR PROPERTY & GENERAL LIABILITY INSURANCE
- 7509 **BANK & CREDIT CARD FEES** - COST OF PROCESSING CREDIT CARD TRANSACTIONS
- 7519 **PROFESSIONAL SERVICES** - ANNUAL ALLOTMENT FOR SERVICES INCLUDING CARPET CLEANING, FIRE SUPPRESSION SYSTEM TESTING, AND OPERATING FUND INVESTMENTS CUSTODIAN FEES
- 7540 **AUDITING SERVICES** - COSTS FOR THE FY23 AUDIT
- 7550 **PROPERTY ASSESSMENT SERVICES** - COST FOR CALENDAR YEAR 2024 ASSESSMENTS
- 7603 **CHARGES FROM FINANCE** - ALLOTMENT FOR FINANCE DIRECTOR, ACCOUNTING GENERALIST, BOROUGH CONTROLLER, AND ACCOUNTING CLERK SERVICES AND SUPPORT AS WELL AS AUDIT EXPENSES AND CREDIT CARD FEES

- 7621 **PUBLIC WORKS LABOR CHARGES** - ALLOTMENT FOR PUBLIC WORKS STAFF LABOR
- 7629 **CHARGES FROM CAPITAL FACILITIES** - ALLOTMENT FOR CAPITAL FACILITIES MAINTENANCE, CUSTODIAL, AND MANAGEMENT SERVICES
- 7900 **CAPITAL EXPENDITURES** - CAPITALIZABLE PURCHASES THAT ARE DEPRECIABLE AND INCURRED SPECIFIC TO ADMINISTRATION OPERATIONS

GENERAL FUND | FIRE DEPARTMENT

PURPOSE

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

KEY ACCOMPLISHMENTS

- Recruitment of 4 new members, 3 with previous fire/EMS training.
- Celebrated 120 years of service to the community.
- Conducted in-house EMS course. (Interrupted by Nov. 20th landslide. Completion date TBD)
- Participated with SEARHC for a small-scale Mass Casualty Drill.
- Participated with DOT for annual multi-agency Mass Casualty table-top exercise.
- Community relations: conducted 4th of July fireworks display for the community.

LEVEL OF SERVICE AND BUDGET IMPACT

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

DEPARTMENT GOALS

- Increase public education to our culturally diverse community while focusing on children, the elderly, and seasonal public safety issues.
- T.O to increase number of public presentations regarding Fire Prevention and Safety
- Continue to actively seek grant opportunities to offset equipment purchases.
- Offer up to date training by bringing instructors into Wrangell to maximize the benefits to the department.
- Review and update our Standard Operating Procedures for Fire & EMS (ongoing).
- Develop Standing Operating Procedures for Drone Operations and develop training program.
- Records management implementation into Image Trend Elite.
- Address recruitment and retention issues plaguing all volunteer organizations.
- Secure funding as costs increase exponentially for fire suppression apparatus

TRENDS & FUTURE CHALLENGES

The department is currently staffed with one full-time Fire/Medic Trainer, one part-time Fire Chief, and 29 volunteer Fire and EMS providers. All may respond to any call for assistance, as we operate as an on call as available basis.

The department's run volume has remained consistent for Fire responses and EMS runs. In 2023 the department responded to 25 fire related and 265 EMS calls. The department also responds to requests for Search and Rescue in and around Wrangell Borough. The Search and Rescue requests vary between 15-20 calls annually.

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



PERFORMANCE METRICS

- Increase community risk reduction education classes and presentations.
- This will be measured through increase of presentations provided and accounted for by actual number in the coming year.
- Replacement of aging apparatus and equipment.
- Identified by successful grant applications or identification for alternatives to purchase this equipment.
- Offer additional training. Measured directly by hours of training, new certification issued, or current certifications maintained.
- Review Standard Operating Procedures for Fire/EMS is an ongoing process.
- Develop SOPs for Drone Operations
 - Adopt Drone Operations SOPs with assistance from nearby departments
 - Implement Drone training program
- Continue records management implementation into Image Trend Elite
- Complete integration of training hours, courses, operating procedures and policies, and protocols into the system.

PERSONNEL

**FIRE CHIEF
JORDAN BUNESS
0.5 FTE**

**FIRE/MEDIC TRAINER
DORIANNE SPREHE
1.0 FTE**

FY 2023: 1.5 FTE

FY 2024: 1.5 FTE

FY 2025: 1.5 FTE

VOLUNTEERS

- Assistant Fire Chief: Terry Buness
- Captain: John Taylor
- Captain: Clay Hammer
- Lieutenant: Adam Sprehe
- Lieutenant: Zach Taylor
- Lieutenant: Dustin Johnson
- Anna Allen: CPR/First Responder
- Jacob Allen: CPR/First Responder
- James Benedict: Firefighter 2/ EMT 2
- Chris Buness: EMT 2
- Lorne Cook: Firefighter 1/ EMT
- Bella Crowley: CPR/First Responder
- Scott Eastaugh: ARFF/CPR/First Responder
- Chris Guggenbickler: Firefighter 1/ EMT
- Dan Flickinger: CPR/First Responder

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY AND BOROUGH OF WRANGELL

2025 ANNUAL BUDGET

Fund #11000, Dept #012

GENERAL FUND

FIRE DEPARTMENT

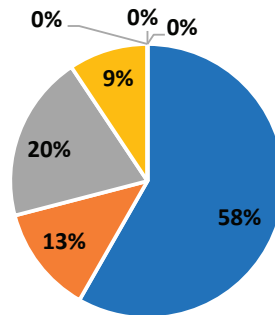
DETAIL OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

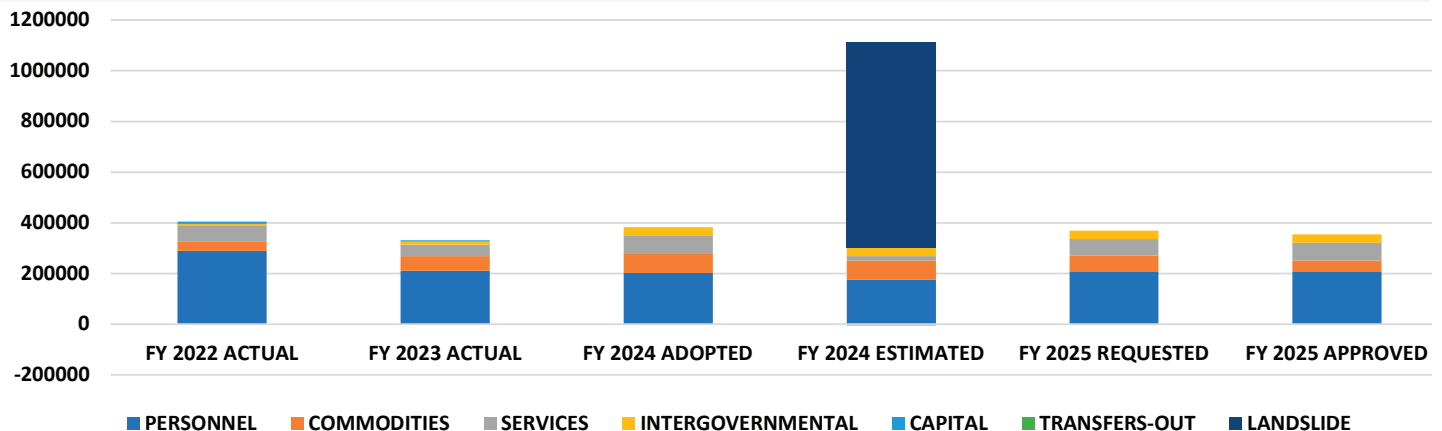
CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	289,871	210,633	202,983	175,802	206,459	206,459
COMMODITIES	35,905	57,143	73,175	76,315	64,175	44,850
SERVICES	60,899	45,069	71,793	15,752	65,336	69,836
INTERGOVERNMENTAL	8,468	13,502	34,057	34,057	33,130	33,130
CAPITAL	10,242	4,938	-	(5,345)	-	-
TRANSFERS-OUT	-	-	-	-	-	-
LANDSLIDE	-	-	-	808,533	-	-
TOTAL EXPENDITURES	405,385	331,286	382,008	1,105,115	369,100	354,275

FY 2025 BUDGET - ALLOCATION OF EXPENDITURES

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



FIRE EXPENDITURES BY FISCAL YEAR



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #11000, Dept #12

GENERAL FUND
FIRE DEPARTMENT
DETAIL OF EXPENDITURES

FIRE GENERAL FUND EXPENDITURES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
11000 012 6001	Salaries & Wages	\$ 156,199	104,001	\$ 105,684	\$ 90,889	\$ 104,213	\$ 104,213
11000 012 6002	Temporary Wages	\$ -	-	\$ -	\$ -	\$ -	\$ -
11000 012 6005	Overtime	\$ 17,015	11,267	\$ 7,984	\$ 19,139	\$ 6,397	\$ 6,397
11000 012 6100	Employer Costs	\$ 111,422	77,638	\$ 74,315	\$ 64,773	\$ 80,849	\$ 80,849
11000 012 7001	Materials & Supplies	\$ 16,449	19,958	\$ 17,000	\$ 2,911	\$ 17,000	\$ 10,000
11000 012 7008	Non-capital Equipment	\$ 6,561	3,526	\$ 3,850	\$ 43,699	\$ 3,850	\$ 3,850
11000 012 7009	Equipment Repair & Maintenance	\$ 5,175	5,712	\$ 13,200	\$ 16,167	\$ 13,200	\$ 10,000
11000 012 7010	Vehicle Maintenance	\$ 7,351	20,959	\$ 19,000	\$ 6,415	\$ 10,000	\$ 10,000
11000 012 7100	Uniform, Gear & Clothing Allowance	\$ 80	2,372	\$ 15,125	\$ -	\$ 15,125	\$ 6,000
11000 012 7110	Fire Prevention & Education	\$ 502	-	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
11000 012 7112	Contribution for Fire Calls	\$ 6,500	6,500	\$ 7,500	\$ -	\$ 7,500	\$ 7,500
11000 012 7113	Fire Substation Expense	\$ 290	38	\$ 2,000	\$ 4,124	\$ 2,000	\$ 2,000
11000 012 7501	Utilities	\$ 12,178	11,447	\$ 12,700	\$ 7,436	\$ 11,135	\$ 11,135
11000 012 7502	Phone/Internet	\$ 6,197	8,297	\$ 8,847	\$ 8,316	\$ 8,847	\$ 8,847
11000 012 7503	Information Technology	\$ 1,020	-	\$ -	\$ -	\$ -	\$ -
11000 012 7505	Travel, Training, and Professional Development	\$ 5,235	17,727	\$ 15,000	\$ 1,000	\$ 15,000	\$ 15,000
11000 012 7508	Insurance	\$ 34,500	18,824	\$ 41,746	\$ -	\$ 36,854	\$ 36,854
11000 012 7590	Grant Expenditures	\$ -	4,581	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
11000 012 7622	Charges from Garage	\$ 7,169	13,028	\$ 24,286	\$ 24,286	\$ 25,570	\$ 25,570
11000 012 7629	Charges from Capital Facilities	\$ 1,298	474	\$ 9,771	\$ 9,771	\$ 7,560	\$ 7,560
11000 012 7900	Capital Expenditures	\$ 10,242	4,938	\$ -	\$ (5,345)	\$ -	\$ -
11000 012 7XXX 00 00911	Landslide Expenses (Consolidated)	\$ -	-	\$ -	\$ 808,533	\$ -	\$ -
TOTAL FIRE DEPARTMENT EXPENDITURES		\$ 405,385	\$ 331,286	\$ 382,008	\$ 1,105,115	\$ 369,100	\$ 349,775

JUSTIFICATION & EXPLANATION FIRE DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION		
6001	SALARIES & WAGES		
	Fire Chief Salary (1,144 hours)	\$	40,606
	Firemedic/Trainer Salary	\$	63,607
		TOTAL \$	104,213
6005	OVERTIME		
	Firemedic Overtime (140 Hours @ 1.5 * 30.46)	TOTAL \$	6,397
61XX	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	8,384
	STATE OF ALASKA PERS (22%)	\$	24,334
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	48,130
		TOTAL \$	80,849
6XXX	CARES PAYROLL OFF-SET - ALL PAYROLL COSTS COVERED THROUGH CARES ACT FUNDING		
7001	MATERIALS & SUPPLIES - COSTS FOR OFFICE SUPPLIES, CLEANING SUPPLIES, FIREFIGHTING CLASS A FOAM, HAZMAT RESPONSE SUPPLIES, EQUIPMENT BLADES & CHAINS, FIREFIGHTING APPLIANCES & HARDWARE, BATTERIES		
7008	NON-CAPITAL EQUIPMENT - COSTS FOR RADIOS AND REPEATERS		
7009	EQUIPMENT REPAIR & MAINTENANCE - COSTS FOR RADIO MAINTENANCE, SMALL ENGINE REPAIR, COMPRESSOR MAINTENANCE, LADDER MAINTENANCE, HOSE & APPLIANCE REPAIR, CYLINDER HYDROSTATIC TESTING, AND OTHER MISC. EQUIPMENT REPAIR		
7010	VEHICLE MAINTENANCE - ALLOTMENT FOR PUBLIC WORKS FOR VEHICLE MAINTENANCE & REPAIR		
7100	UNIFORM, GEAR & CLOTHING - COST FOR TURNOUTS, HOODS, & HELMETS		
7110	FIRE PREVENTION & EDUCATION - COST FOR EDUCATION MATERIALS & SMOKE DETECTORS		
7112	CONTRIBUTION FOR FIRE CALLS - ANNUAL CONTRIBUTION FOR VOLUNTEERS		
7113	FIRE SUBSTATION EXPENSE - ALLOTMENT FOR FACILITY MAINTENANCE OF 5.5 MILE SUBSTATION		
7501	UTILITIES - WATER, SEWER, GARBAGE, ELECTRIC		
7502	PHONE/INTERNET - ANNUAL ALLOTMENT FOR LANDLINES, FAX, AND INTERNET SERVICES		
7503	INFORMATION TECHNOLOGY - ANNUAL ALLOTMENT FOR TECHNOLOGY SERVICES & SUPPORT		

GENERAL FUND | POLICE & DISPATCH DEPARTMENTS

PURPOSE

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

KEY ACCOMPLISHMENTS

- Maintaining a fully staffed department
- Implemented and improved body worn cameras and Narcan programs.
- Maintained participation in SEACAD program.
- Achieved greater jail contract funding from the State of Alaska to enhance our community jail and public safety building overall

LEVEL OF SERVICE AND BUDGET IMPACT

Budgeted resources are adequate to maintain the current level of service. The clerical position in the police department has had to devote most of their time to operating the Department of Motor Vehicle as the part time position has been unfilled.

DEPARTMENT GOALS

- To reallocate resources efficiently and effectively to better safeguard the public and reinvent the department's approach to public safety in Wrangell.
- Begin planning a K9 Drug Enforcement Program.
- To work closely with the Fire Department to enhance SOPs and the Borough's EOP.
- Achieve at least one new grant to expand opportunities at the department.
- Conduct agency wide training on de-escalation training.
- To heighten school safety & security through a school resource officer program at WPSD.

TRENDS & FUTURE CHALLENGES

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

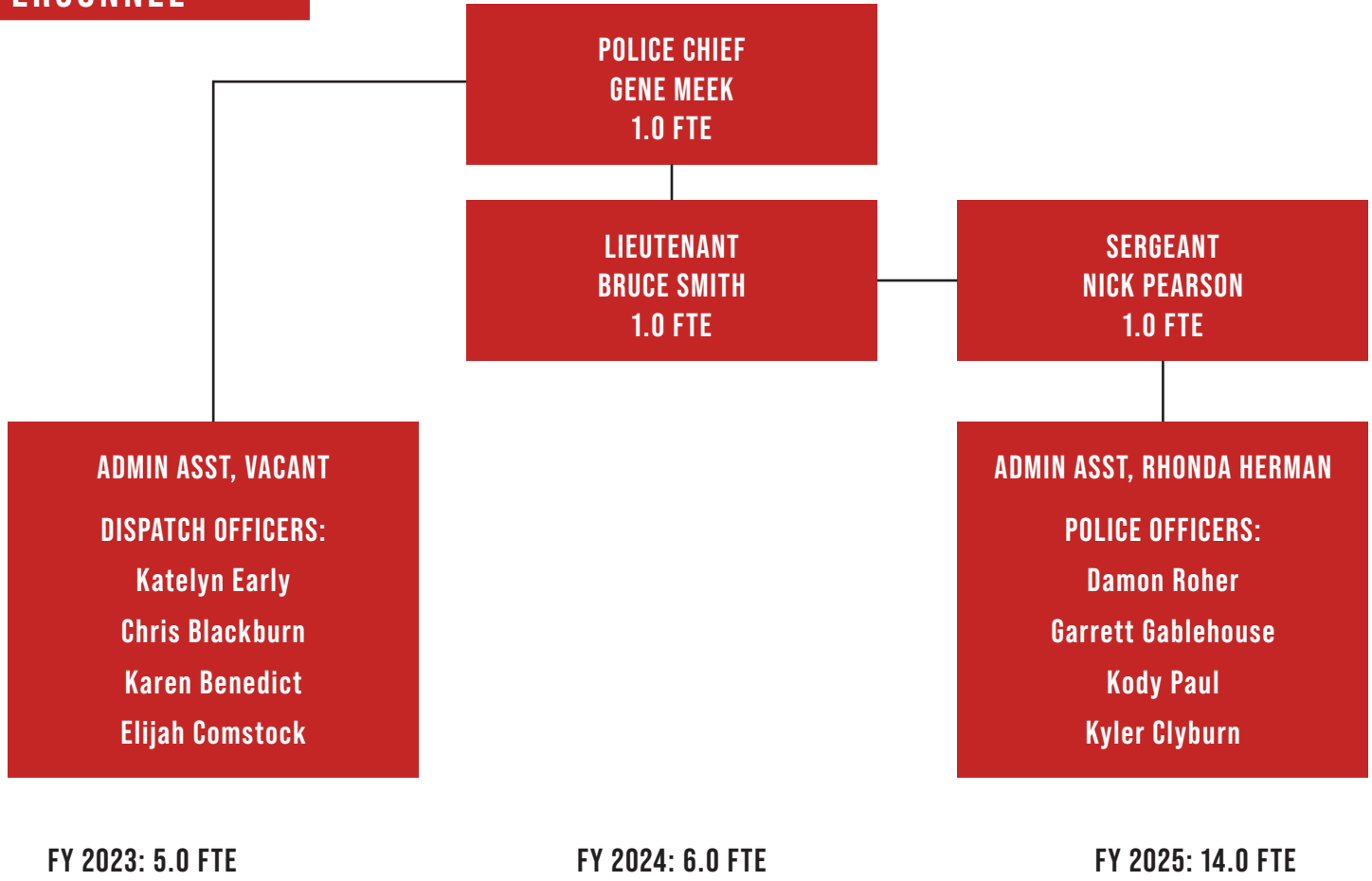
CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

PERSONNEL



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

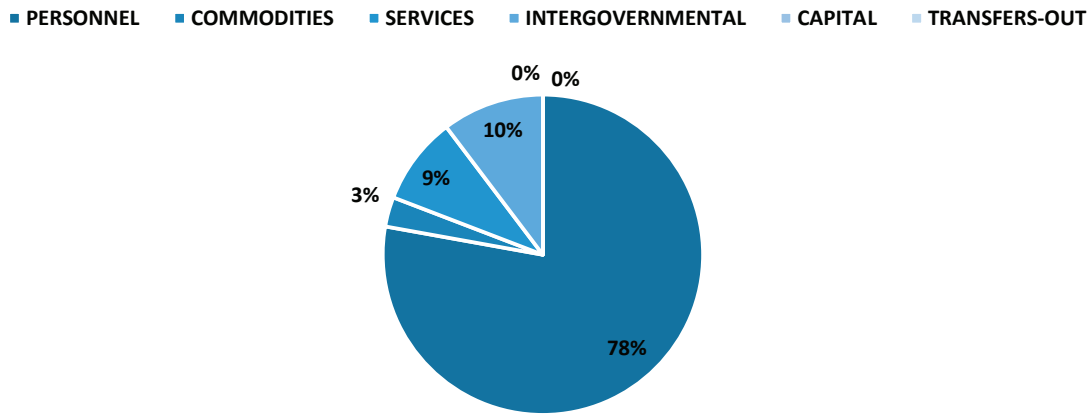
CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund 11000, Dept 013

GENERAL FUND
POLICE DEPARTMENT
DETAIL OF EXPENDITURES

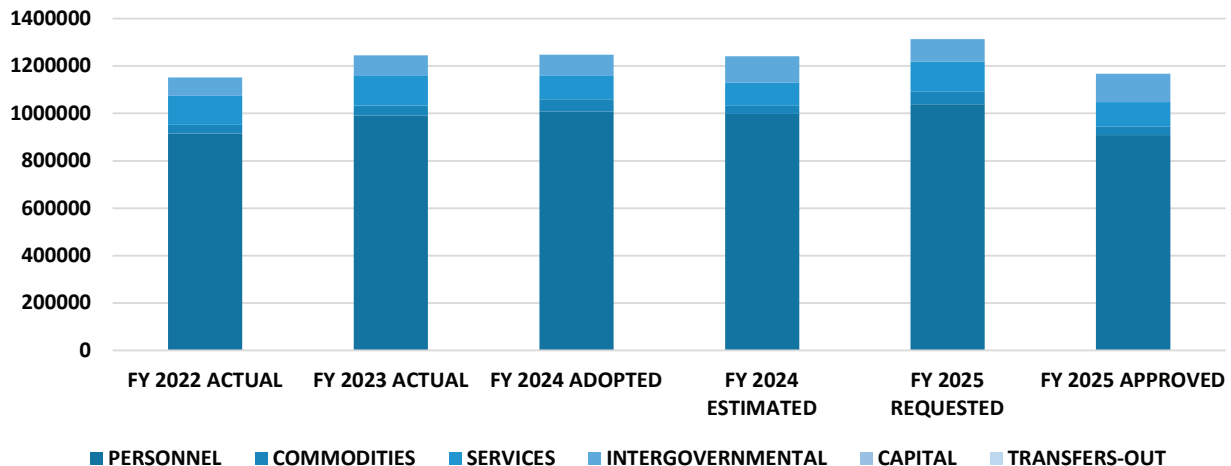
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	915,890	990,858	1,007,889	997,536	1,039,359	909,264
COMMODITIES	35,558	42,723	51,500	34,692	50,750	35,000
SERVICES	122,520	126,877	98,160	98,467	128,291	103,791
INTERGOVERNMENTAL	77,559	84,171	90,079	110,013	95,324	120,324
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	1,151,526	1,244,630	1,247,627	1,240,708	1,313,724	1,168,380

FY 2025 BUDGET - ALLOCATION OF EXPENDITURES



POLICE EXPENDITURES BY FISCAL YEAR



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #11000, Dept #13

GENERAL FUND
POLICE DEPARTMENT
DETAIL OF EXPENDITURES

POLICE GENERAL FUND EXPENDITURES	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 013 6001 Salaries & Wages	\$ 507,597	\$ 530,210	\$ 598,193	\$ 625,358	\$ 640,889	\$ 571,643
11000 013 6005 Overtime	\$ 51,681	\$ 75,387	\$ 29,624	\$ 65,000	\$ 23,048	\$ 21,956
11000 013 6100 Employer Costs	\$ 337,348	\$ 337,042	\$ 350,071	\$ 332,412	\$ 342,022	\$ 298,966
11000 013 7001 Materials & Supplies	\$ 3,407	\$ 7,976	\$ 6,000	\$ 4,236	\$ 6,000	\$ 5,000
11000 013 7004 Postage & Shipping	\$ 397	\$ 1,090	\$ 1,000	\$ 732	\$ 2,000	\$ 1,000
11000 013 7008 Non-capital Equipment	\$ 5,142	\$ -	\$ 7,000	\$ -	\$ 9,250	\$ -
11000 013 7009 Equipment Repair & Maintenance	\$ 1,350	\$ 460	\$ 1,500	\$ -	\$ 1,500	\$ -
11000 013 7010 Vehicle Maintenance	\$ 5,837	\$ 15,744	\$ 14,000	\$ 10,364	\$ 10,000	\$ 10,000
11000 013 7012 Boat Maintenance & Repair	\$ 1,450	\$ 1,282	\$ 1,500	\$ 769	\$ 1,500	\$ 1,000
11000 013 7014 Vehicle Impound Expenses	\$ 3,750	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 2,500
11000 013 7100 Uniform, gear & clothing allowance	\$ 6,669	\$ 8,749	\$ 8,000	\$ 12,126	\$ 8,000	\$ 8,000
11000 013 7101 Criminal History Records	\$ 400	\$ 180	\$ -	\$ 100	\$ -	\$ -
11000 013 7103 Ammunition	\$ 7,557	\$ 7,423	\$ 7,500	\$ 6,465	\$ 7,500	\$ 7,500
11000 013 7104 Special Investigations	\$ (534)	\$ -	\$ 2,500	\$ 1,662	\$ 2,500	\$ 2,500
11000 013 7105 Animal Control Expenses	\$ 108	\$ 410	\$ 1,000	\$ 433	\$ 1,000	\$ 500
11000 013 7502 Phone/Internet	\$ 16,904	\$ 18,358	\$ 19,608	\$ 17,241	\$ 19,608	\$ 19,608
11000 013 7503 Information Technology	\$ 27,901	\$ 4,456	\$ 3,000	\$ 11,000	\$ 5,000	\$ 5,000
11000 013 7505 Travel, Training, and Professional Development	\$ 19,264	\$ 48,220	\$ 30,000	\$ (25,235)	\$ 33,400	\$ 16,700
11000 013 7506 Publications & Advertising	\$ -	\$ -	\$ 500	\$ 273	\$ -	\$ -
11000 013 7507 Memberships & Dues	\$ 375	\$ 375	\$ -	\$ 469	\$ -	\$ -
11000 013 7508 Insurance	\$ 55,033	\$ 61,946	\$ 67,290	\$ 67,290	\$ 74,063	\$ 74,063
11000 013 7515 Permits, Inspections, Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 013 7519 Police Professional Services Contractual	\$ 22,333	\$ 41,153	\$ 4,262	\$ -	\$ 26,120	\$ 2,120
11000 013 7622 Charges from Garage	\$ 6,351	\$ 10,494	\$ 44,079	\$ 44,079	\$ 49,324	\$ 49,324
11000 013 7701 State of Alaska Share of DMV Services	\$ 70,228	\$ 72,230	\$ 45,000	\$ 65,000	\$ 45,000	\$ 70,000
11000 013 7702 State of Alaska Share of Citations	\$ 980	\$ 1,447	\$ 1,000	\$ 935	\$ 1,000	\$ 1,000
11000 013 7900 Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL POLICE DEPARTMENT EXPENDITURES	\$ 1,151,526	1,244,629.64	\$ 1,247,627	\$ 1,240,708	\$ 1,313,724	\$ 1,168,380

JUSTIFICATION & EXPLANATION

POLICE DEPARTMENT

GL ACCT DESCRIPTION

6001 SALARIES & WAGES

Police Chief Salary	\$ 129,767
Police Lieutenant Salary	\$ 23,082
Police Sergeant Salary	\$ 78,381
Police Officer #1 Salary	\$ 72,894
Police Officer #2 Salary	\$ 67,343
Police Officer #3 Salary	\$ 72,894
Police Officer #4 Salary	\$ 67,343
Administrative Assistant Salary	\$ 59,938
TOTAL	\$ 571,643

6005 OVERTIME

Police Lieutenant (20 hours @ 1.5 * \$44.39)	\$ 1,332
Police Sergeant (80 hours @ 1.5 * \$37.54)	\$ 4,505
Police Officer #1 (80 hours @ 1.5 * \$34.91)	\$ 4,189
Police Officer #2 (80 hours @ 1.5 * \$32.25)	\$ 3,870
Police Officer #3 (80 hours @ 1.5 * \$32.25)	\$ 4,189
Police Officer #4 (80 hours @ 1.5 * \$32.25)	\$ 3,870

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #11000 Dept #014

GENERAL FUND
CORRECTIONS & DISPATCH
DETAIL OF EXPENDITURES

CORRECTIONS & DISPATCH GENERAL FUND EXPENDITURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
11000 014 6001 Salaries & Wages	\$ 243,165	266,643	\$ 257,815	\$ 252,538	\$ 264,673	\$ 264,673
11000 014 6005 Overtime	\$ 34,297	30,371	\$ 30,333	\$ 29,956	\$ 16,589	\$ 16,589
11000 014 6100 Employer Costs	\$ 190,199	178,384	\$ 160,339	\$ 146,864	\$ 173,540	\$ 173,540
11000 014 7001 Materials & Supplies	\$ 1,083	2,777	\$ 700	\$ 779	\$ 700	\$ 1,000
11000 014 7106 Prisoner Meals	\$ 5,579	5,403	\$ 3,000	\$ 4,543	\$ 3,000	\$ 3,000
11000 014 7502 Phone/Internet	\$ 432	361	\$ 541	\$ 337	\$ 541	\$ 541
11000 014 7503 Information Technology	\$ 2,000	1,421	\$ -	\$ 142	\$ -	\$ -
11000 014 7505 Travel, Training, and Professional Development	\$ 30	-	\$ -	\$ -	\$ 10,000	\$ 7,500
TOTAL CORRECTIONS & DISPATCH EXPENDITURES	\$ 476,784	\$ 485,360	\$ 452,728	\$ 435,161	\$ 469,043	\$ 466,843

JUSTIFICATION & EXPLANATION CORRECTIONS & DISPATCH

GL ACCT DESCRIPTION		
6001 SALARIES & WAGES		
Corrections Supervisor Salary		\$ 67,500
Corrections Specialist #1 Salary		\$ 51,731
Corrections Specialist #2 Salary		\$ 51,731
Corrections Specialist #3 Salary		\$ 46,855
Corrections Specialist #4 Salary		\$ 46,855
	TOTAL	\$ 264,673
6005 OVERTIME		
Corrections Supervisor (50 hours @ \$32.33)		\$ 2,425
Corrections Specialist #1 (100 hours @ \$24.78)		\$ 3,716
Corrections Specialist #2 (100 hours @ \$24.78)		\$ 3,716
Corrections Specialist #3 (100 hours @ \$22.44)		\$ 3,366
Corrections Specialist #4 (100 hours @ \$22.44)		\$ 3,366
	TOTAL	\$ 16,589
61XX EMPLOYER COSTS		
FICA, SBS AND MEDICARE (7.58%)		\$ 21,320
STATE OF ALASKA PERS (22%)		\$ 61,878
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 90,343
	TOTAL	\$ 173,540
7001 MATERIALS & SUPPLIES - ALLOTMENT FOR OFFICE SUPPLIES SUCH AS PRINTER PAPER, PRINTER INK, PENS, AND OTHER MISC. SUPPLIES		
7106 PRISONER MEALS - ANNUAL ALLOTMENT FOR MEALS PRISONERS IN WRANGELL JAIL		
7502 PHONE/INTERNET - COST OF PHONE LAND LINE, INTERNET SERVICE, AND FAX LINE		
7503 INFORMATION TECHNOLOGY - COST FOR SERVER SUPPORT & OTHER MISC. TECH SERVICES		
7505 TRAVEL, TRAINING AND PROFESSIONAL DEVELOPMENT - ALLOTMENT FOR TRAVEL FOR MISC. TRAININGS		

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #11000 Dept #015

GENERAL FUND
PUBLIC SAFETY BUILDING
DETAIL OF EXPENDITURES

PUBLIC SAFETY BUILDING GENERAL FUND EXPENDITURES	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 015 7001 Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 015 7002 Facility Repair & Maintenance	\$ 16,711	\$ 9,768	\$ 31,100	\$ 26,790	\$ 31,100	\$ 20,000
11000 015 7003 Custodial Supplies	\$ 3,451	\$ 1,182	\$ 1,500	\$ 1,135	\$ 1,500	\$ 1,500
11000 015 7017 Heating Fuel	\$ 3,156	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
11000 015 7501 Utilities	\$ 89,806	\$ 71,515	\$ 90,000	\$ 72,000	\$ 87,123	\$ 87,123
11000 015 7502 Phone/Internet	\$ 2,349	\$ 2,426	\$ 2,629	\$ 3,250	\$ 2,629	\$ 3,000
11000 015 7508 Insurance	\$ 17,316	\$ 14,470	\$ 20,953	\$ 20,953	\$ 21,097	\$ 21,097
11000 015 7510 Engineering	\$ 2,941	\$ 119	\$ -	\$ -	\$ -	\$ -
11000 015 7519 Professional/Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 015 7621 Public Works Labor Charges	\$ -	\$ -	\$ 10,545	\$ 10,545	\$ 10,763	\$ 10,763
11000 015 7629 Charges from Capital Facilities	\$ 54,568	\$ 46,909	\$ 108,722	\$ 108,722	\$ 79,323	\$ 79,323
11000 015 7900 Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PSB EXPENDITURES	\$ 190,299	\$ 146,390	\$ 270,449	\$ 243,395	\$ 238,535	\$ 222,806

JUSTIFICATION & EXPLANATION

PUBLIC SAFETY BUILDING

GL ACCT DESCRIPTION

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

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

PURPOSE

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

KEY ACCOMPLISHMENTS

- Maintained a fully staffed department.
- Performed numerous road repairs and patches to get by until a comprehensive road project is achievable.
- Performed various safety and professional training courses, enhancing staff's development and skill set.
- Performed major road deconstruction and drainage improvements to N. 1st Avenue
- Performed utility overhaul on N. 3rd Avenue
- Onboarded mechanic in the garage department

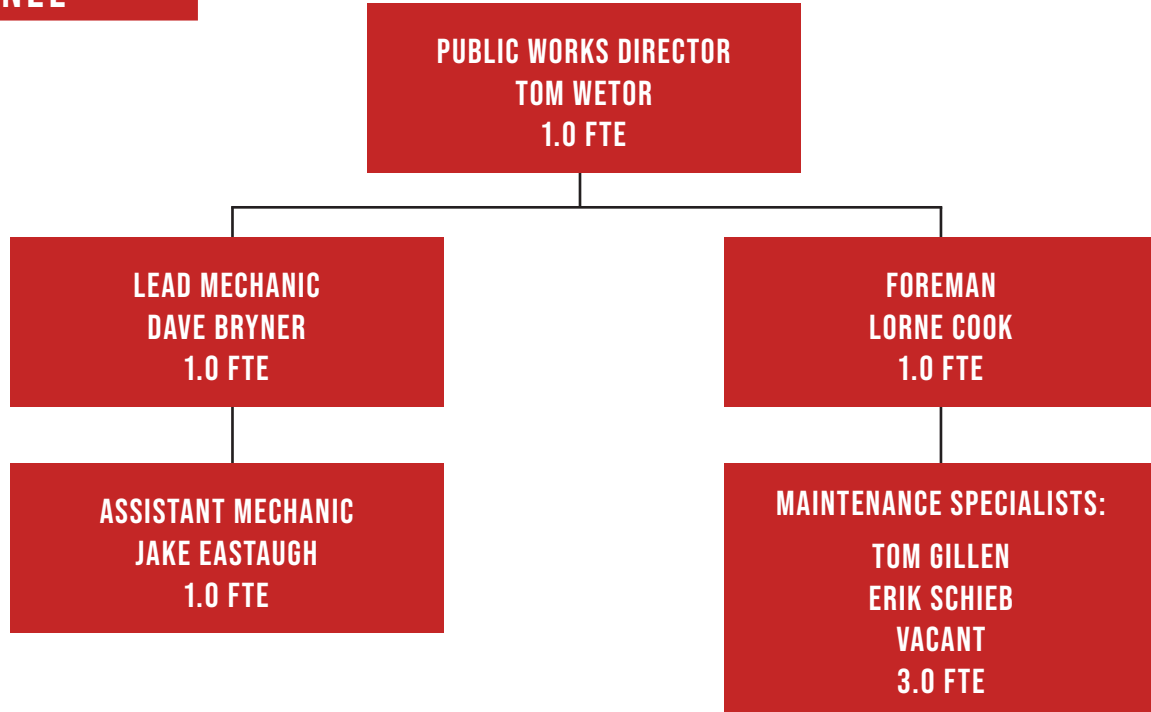
LEVEL OF SERVICE AND BUDGET IMPACT

Budgeted resources are adequate to maintain the current level of service. Budget also allows for a full fleet including an F550 work truck and includes grader repair and maintenance.

DEPARTMENT GOALS

- To have the Department fully staffed.
- Continue providing professional development opportunities to enhance workplace safety and skill in each of the sub departments.
- To help formulate a comprehensive road capital project plan from the perspective of using in-house labor to address underground infrastructure in concurrence with a project.
- Recapitalize the vehicle fleet and surplus items no longer needed.
- Assist in McKinnon Avenue Road Construction and 5th/6th Avenue Road Development Projects
- Complete repairs to remainder of 1st Avenue
- Make repairs to Public Works Shop Garage and Roof
- Expand the Sunset Gardens Cemetery

PERSONNEL



FY 2023: 8.0 FTE

FY 2024: 8.0 FTE

FY 2025: 7.0 FTE

TRENDS & FUTURE CHALLENGES

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

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET

Fund 11000, Dept 021

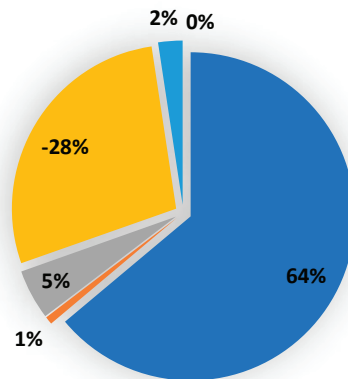
GENERAL FUND
PUBLIC WORKS DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

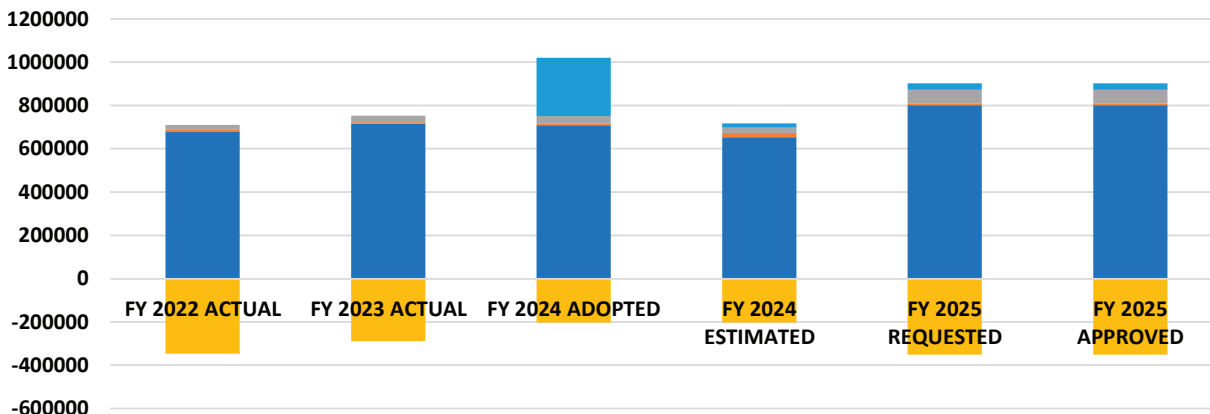
CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	680,544	716,299	708,991	653,098	800,887	800,887
COMMODITIES	7,405	6,693	7,700	19,818	9,450	9,450
SERVICES	22,274	29,890	34,455	24,695	62,220	62,220
INTERGOVERNMENTAL	(347,660)	(289,355)	(203,048)	(203,048)	(351,215)	(351,215)
CAPITAL	-	-	268,551	20,000	30,000	30,000
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	362,563	463,528	816,649	514,563	551,343	551,343

FY 2025 BUDGET - ALLOCATION OF EXPENDITURES

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



PW EXPENDITURES BY FISCAL YEAR



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #11000, Dept #021

GENERAL FUND
PUBLIC WORKS DEPARTMENT
DETAIL OF EXPENDITURES

PUBLIC WORKS GENERAL FUND EXPENDITURES		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 021 6001	Salaries & Wages	\$ 354,835	\$ 404,979	\$ 372,567	\$ 367,730	\$ 421,401	\$ 421,401
11000 021 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 021 6005	Overtime	\$ 50,259	\$ 45,000	\$ 63,446	\$ 53,902	\$ 59,048	\$ 59,048
11000 021 6100	Employer Cost	\$ 275,450	\$ 262,988	\$ 266,978	\$ 229,405	\$ 290,438	\$ 290,438
11000 021 7001	Materials & Supplies	\$ 1,530	\$ 4,396	\$ 3,000	\$ 18,090	\$ 3,000	\$ 3,000
11000 021 7002	Facility Repair & Maintenance	\$ 3,347	\$ -	\$ 1,000	\$ 921	\$ 1,000	\$ 1,000
11000 021 7008	Non-Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 021 7010	Vehicle Maintenance	\$ 399	\$ -	\$ -	\$ -	\$ -	\$ -
11000 021 7018	Miscellaneous Tools	\$ -	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ 1,200
11000 021 7100	Uniform, gear & clothing allowance	\$ 2,129	\$ 2,297	\$ 2,500	\$ 806	\$ 4,250	\$ 4,250
11000 021 7502	Phone/Internet	\$ 4,879	\$ 5,276	\$ 6,331	\$ 4,938	\$ 6,331	\$ 6,331
11000 021 7503	Information Technology	\$ 48	\$ 2,817	\$ 3,000	\$ 18	\$ 3,000	\$ 3,000
11000 021 7505	Travel, Training, and Professional Development	\$ -	\$ 3,332	\$ 6,000	\$ 2,061	\$ 30,000	\$ 30,000
11000 021 7506	Publications & Advertising	\$ -	\$ -	\$ -	\$ 140	\$ -	\$ -
11000 021 7507	Dues & Subscriptions	\$ -	\$ -	\$ 550	\$ -	\$ 550	\$ 550
11000 021 7508	Insurance	\$ 16,177	\$ 16,179	\$ 19,574	\$ 19,574	\$ 24,839	\$ 24,839
11000 021 7515	Permits, Inspections & Compliance	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ -
11000 021 7519	Professional Services	\$ 1,170	\$ 5,618	\$ 5,000	\$ -	\$ 27,500	\$ 27,500
11000 021 7621	Public Works Labor Charges	\$ (351,161)	\$ (292,836)	\$ (210,897)	\$ (210,897)	\$ (358,775)	\$ (358,775)
11000 021 7622	Charges from Garage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 021 7629	Charges from Capital Facilities	\$ 3,501	\$ 3,481	\$ 7,849	\$ 7,849	\$ 7,560	\$ 7,560
11000 021 7900	Capital Expenditures	\$ -	\$ -	\$ 268,551	\$ 20,000	\$ 30,000	\$ 30,000
TOTAL PUBLIC WORKS EXPENDITURES		\$ 362,563	\$ 463,528	\$ 816,649	\$ 514,563	\$ 551,343	\$ 551,343

JUSTIFICATION & EXPLANATION

PUBLIC WORKS DEPARTMENT

GL ACCT DESCRIPTION

6001	SALARIES & WAGES					
	Public Works Director Salary				\$	96,610
	Public Works Director Vehicle Stipend				\$	3,600
	Public Works Foreman Salary				\$	71,299
	PW Administrative Assistant Salary (1/2 time)				\$	26,911
	Laborer/Additional Maintenance Specialist				\$	46,688
	Maintenance Specialist I Salary				\$	53,630
	Maintenance Specialist I Salary				\$	55,796
	Maintenance Specialist II Salary				\$	66,867
	TOTAL				\$	421,401
6005	OVERTIME		OT	ACTING	STANDBY	TOTAL
	Public Works Foreman OT/Acting/Standby	\$	10,927	\$ 4,950	\$ 1,800	\$ 17,677
	Maintenance Specialist I / Laborer OT/Standby	\$	7,155		\$ 1,800	\$ 8,955
	Maintenance Specialist I OT/Standby	\$	8,218	\$ -	\$ 1,800	\$ 10,018
	Maintenance Specialist I OT/Standby	\$	8,550	\$ -	\$ 1,800	\$ 10,350
	Maintenance Specialist II OT/Acting/Standby	\$	10,248		\$ 1,800	\$ 12,048
	TOTAL	\$	45,098	\$ 4,950	\$ 9,000	\$ 59,048

JUSTIFICATION & EXPLANATION

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund 11000, Dept 022

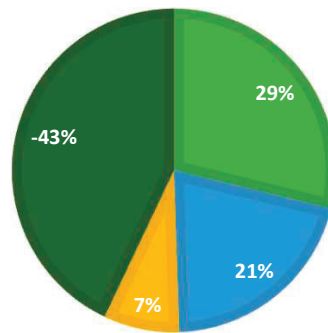
GENERAL FUND
GARAGE DEPARTMENT
 SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

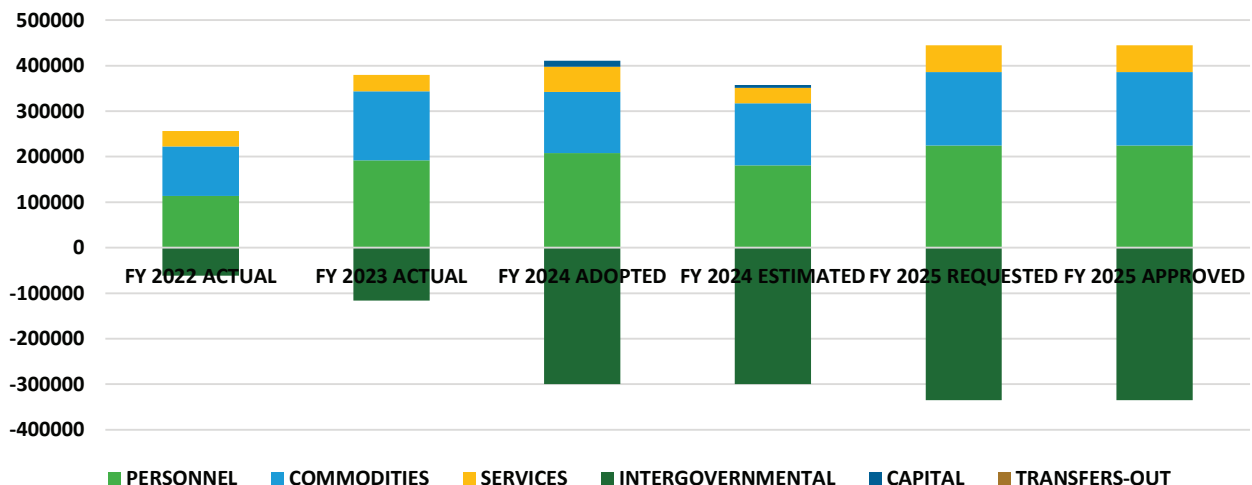
CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	114,040	192,210	207,666	181,340	224,592	224,592
COMMODITIES	108,478	150,998	134,840	135,888	161,300	161,100
SERVICES	34,203	36,199	55,044	34,040	58,823	58,823
INTERGOVERNMENTAL	(61,979)	(116,141)	(300,197)	(300,197)	(334,899)	(334,899)
CAPITAL	-	-	13,000	6,059	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	194,742	263,266	110,353	57,130	109,816	109,616

FY 2025 BUDGET - ALLOCATION OF EXPENDITURES

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



GARAGE EXPENDITURES BY FISCAL YEAR



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #11000, Dept #022

GENERAL FUND
GARAGE DEPARTMENT
DETAIL OF EXPENDITURES

GARAGE GENERAL FUND EXPENDITURES	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 022 6001 Salaries & Wages	\$ 63,110	\$ 117,753	\$ 125,823	\$ 111,741	\$ 131,163	\$ 131,163
11000 022 6005 Overtime	\$ 1,942	\$ 739	\$ 5,223	\$ 6,757	\$ 5,223	\$ 5,223
11000 022 6100 Employer Costs	\$ 48,988	\$ 70,172	\$ 71,620	\$ 63,636	\$ 73,206	\$ 73,206
11000 022 7001 Materials & Supplies	\$ 7,421	\$ 6,972	\$ 7,200	\$ 2,419	\$ 7,200	\$ 7,000
11000 022 7002 Facility Repair & Maintenance	\$ 346	\$ 7,052	\$ 10,000	\$ 2,849	\$ 10,000	\$ 10,000
11000 022 7010 Vehicle Maintenance	\$ 155	\$ -	\$ 1,500	\$ 13	\$ 1,500	\$ 1,500
11000 022 7015 Fuel - Automotive	\$ 89,674	\$ 122,823	\$ 99,640	\$ 118,023	\$ 129,600	\$ 129,600
11000 022 7017 Fuel - Heating	\$ 7,206	\$ 10,238	\$ 12,000	\$ 10,118	\$ 11,000	\$ 11,000
11000 022 7018 Miscellaneous Tools	\$ 3,174	\$ 3,478	\$ 3,500	\$ 2,418	\$ -	\$ -
11000 022 7100 Clothing & Gear	\$ 503	\$ 434	\$ 1,000	\$ 48	\$ 2,000	\$ 2,000
11000 022 7501 Utilities	\$ 24,786	\$ 26,317	\$ 27,700	\$ 23,051	\$ 27,700	\$ 27,700
11000 022 7502 Phone/Internet	\$ 1,690	\$ 1,561	\$ 2,298	\$ 1,376	\$ 2,000	\$ 2,000
11000 022 7503 Information Technology	\$ 2,643	\$ 3,257	\$ 9,850	\$ 3,871	\$ 9,850	\$ 9,850
11000 022 7505 Travel, Training, and Professional Development	\$ -	\$ 3,546	\$ 5,000	\$ (794)	\$ 15,000	\$ 15,000
11000 022 7507 Membership & Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 022 7508 Insurance	\$ 4,129	\$ 4,109	\$ 4,996	\$ 4,996	\$ 4,273	\$ 4,273
11000 022 7515 Health & Safety Permits, Inspections,	\$ 955	\$ -	\$ 2,000	\$ -	\$ -	\$ -
11000 022 7519 Professional/Contractual Services	\$ -	\$ 955	\$ 8,200	\$ 746	\$ 15,000	\$ 15,000
11000 022 7621 Public Works Labor Charges	\$ 8,693	\$ -	\$ 2,109	\$ 2,109	\$ 3,588	\$ 3,588
11000 022 7622 Charges from Garage	\$ (70,672)	\$ (116,141)	\$ (302,306)	\$ (302,306)	\$ (338,487)	\$ (338,487)
11000 022 7629 Charges from Capital Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 022 7900 Capital Expenditures	\$ -	\$ -	\$ 13,000	\$ 6,059	\$ -	\$ -
TOTAL GARAGE EXPENDITURES	\$ 194,742	\$ 263,266	\$ 110,353	\$ 57,130	\$ 109,816	\$ 109,616

JUSTIFICATION & EXPLANATION

GARAGE DEPARTMENT

GL ACCT DESCRIPTION

6001 SALARIES & WAGES	
Lead Mechanic Salary	\$ 74,092
Assistant Mechanic Salary	\$ 57,071
TOTAL	\$ 131,163
6005 OVERTIME	
Lead Mechanic OT	\$ 3,203
Assistant Mechanic OT	\$ 2,021
TOTAL	\$ 5,223
61XX EMPLOYER COSTS	
FICA, SBS AND MEDICARE (7.58%)	\$ 10,338
STATE OF ALASKA PERS (22%)	\$ 30,005
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 32,863
TOTAL	\$ 73,206

7001 **MATERIALS & SUPPLIES** - ALLOTMENT FOR OFFICE SUPPLIES, CLEANING SUPPLIES, TAPE MEASURERS, THERMOMETERS,

WRANGELL CLEAN-UP DAY SUPPLIES, AND OTHER MISC. EQUIPMENT & SUPPLIES

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

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

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

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

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

7100 **UNIFORM, GEAR & CLOTHING ALLOWANCE** - ALLOTMENT FOR CLOTHING ALLOWANCE FOR TWO EMPLOYEES, HIGH

VISABILITY RAIN GEAR, AND OTHER MISC. PPE

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

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



- 7502 **PHONE/INTERNET** - ALLOTMENT FOR PHONE LAND LINES, INTERNET SERVICE, AND CELL PHONES FOR CALL OUTS & STANDBY
- 7503 **INFORMATION TECHNOLOGY** - ANNUAL ALLOTMENT FOR TECHNOLOGY SERVICES & SUPPORT
- 7505 **TRAVEL & TRAINING** - ALLOTMENT FOR STAFF TRAVEL AND TRAINING COSTS RELATED TO CDL RENEWALS AND CEU/CERTIFICATION RENEWALS
- 7506 **PUBLICATIONS & ADVERTISING** - ALLOTMENT FOR MISC. PUBLICATIONS AND JOB ADVERTISEMENTS
- 7507 **DUES & SUBSCRIPTIONS** - ALLOTMENT FOR SAFETY MEETINGS SERVICES
- 7508 **INSURANCE** - ALLOTMENT FOR VEHICLE AND BUILDING INSURANCE
- 7515 **PERMITS, INSPECTIONS & COMPLIANCE** - ALLOTMENT FOR REQUIRED INSPECTIONS & OTHER MISC. COMPLIANCE REQUIREMENTS
- 7519 **PROFESSIONAL SERVICES** - ALLOTMENT FOR SURVEY WORK AND PRE-EMPLOYMENT/RANDOM DRUG TESTS
- 7621 **PUBLIC WORKS LABOR CHARGES** - COST OF HOURS LOGGED TO STREET MAINTENANCE BY PUBLIC WORKS
- 7622 **CHARGES FROM GARAGE** - COSTS FOR LABOR FROM GARAGE FOR VEHICLE & EQUIPMENT MAINTENANCE & REPAIR
- 7629 **CHARGES FROM CAPITAL FACILITIES** - ALLOTMENT FOR CAPITAL FACILITIES MAINTENANCE, CUSTODIAL, AND MANAGEMENT SERVICES
- 7900 **CAPITAL EXPENDITURES** - ALLOTMENT FOR FUEL TRACKING SYSTEM & HYDRAULIC PRESS

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY AND BOROUGH OF WRANGELL 2025 ANNUAL BUDGET

Fund 11000, Dept 024

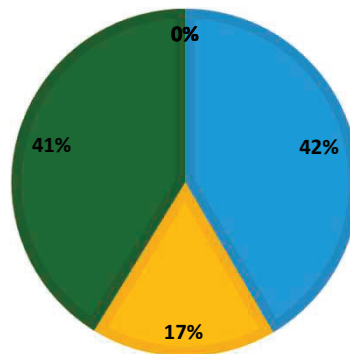
GENERAL FUND STREETS DEPARTMENT SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

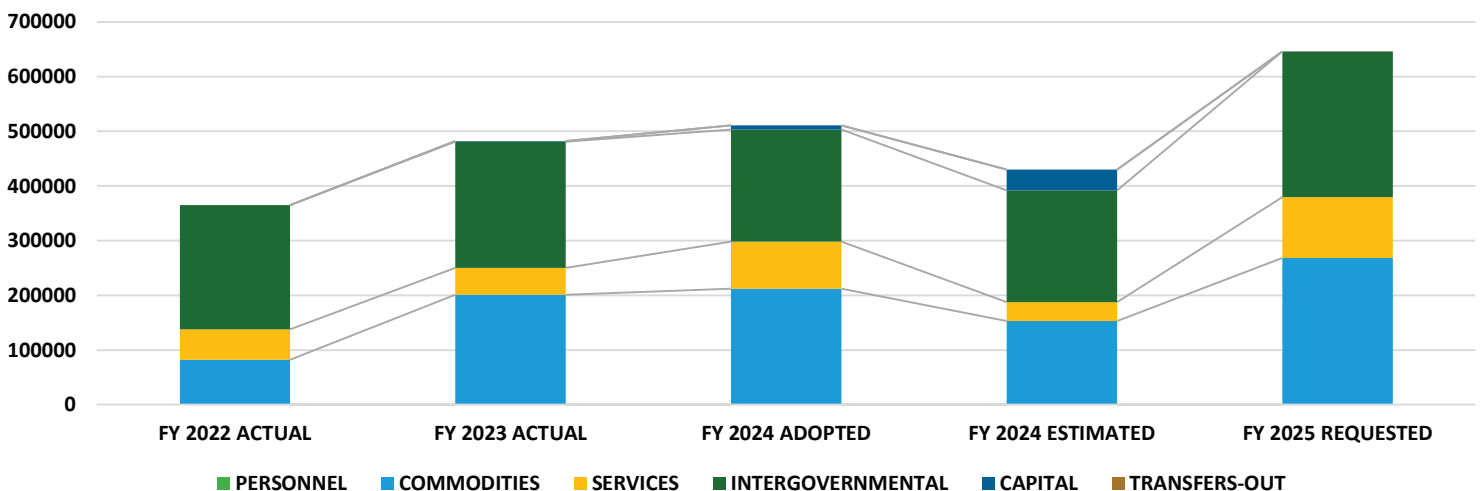
CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	-	-	-	-	-	-
COMMODITIES	82,233	200,934	212,000	152,934	268,500	258,000
SERVICES	55,538	49,034	86,100	34,177	111,100	111,100
INTERGOVERNMENTAL	227,356	231,001	205,206	205,206	266,388	266,388
CAPITAL	-	1,008	8,000	37,634	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	365,127	481,977	511,306	429,951	645,988	635,488

FY 2025 BUDGET - ALLOCATION OF EXPENDITURES

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



STREETS EXPENDITURES BY FISCAL YEAR



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #11000, Dept #024

GENERAL FUND
STREETS DEPARTMENT
DETAIL OF EXPENDITURES

STREETS GENERAL FUND EXPENITURES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
11000 024 7001	Materials & Supplies	\$ 4,892	33,130	\$ 3,000	\$ (1,128)	\$ 3,000	\$ 3,000
11000 024 7008	Non-Capital Equipment	\$ -	-	\$ 4,000	\$ -	\$ -	\$ -
11000 024 7009	Equipment Repair & Maintenance	\$ -	-	\$ -	\$ -	\$ -	\$ -
11000 024 7010	Vehicle Maintenance	\$ 37,062	63,426	\$ 60,000	\$ 40,000	\$ 100,000	\$ 100,000
11000 024 7011	Equipment Rental Expense	\$ -	9,000	\$ 15,000	\$ 9,063	\$ 15,000	\$ 10,000
11000 024 7030	Maintenance Materials & Supplies	\$ 40,279	95,379	\$ 125,000	\$ 105,000	\$ 130,500	\$ 125,000
11000 024 7033	Street Lighting Maintenance	\$ -	-	\$ 5,000	\$ -	\$ 20,000	\$ 20,000
11000 024 7501	Utilities	\$ 31,566	36,538	\$ 36,100	\$ 28,035	\$ 36,100	\$ 36,100
11000 024 7503	Information Technology	\$ -	1,420	\$ -	\$ -	\$ -	\$ -
11000 024 7519	Professional/Contractual Services	\$ 23,972	11,076	\$ 50,000	\$ 6,142	\$ 75,000	\$ 75,000
11000 024 7621	Public Works Labor Charges	\$ 211,277	197,915	\$ 126,538	\$ 126,538	\$ 179,388	\$ 179,388
11000 024 7622	Charges from Garage	\$ 15,322	33,086	\$ 78,667	\$ 78,667	\$ 87,000	\$ 87,000
11000 024 7629	Charges from Capital Facilities	\$ 757	-	\$ -	\$ -	\$ -	\$ -
11000 024 7900	Capital Expenditures	\$ -	1,008	\$ 8,000	\$ 37,634	\$ -	\$ -
TOTAL STREETS EXPENDITURES		\$ 365,127	481,977	\$ 511,306	\$ 429,951	\$ 645,988	\$ 635,488

JUSTIFICATION & EXPLANATION

STREETS DEPARTMENT

GL ACCT DESCRIPTION

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

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET

Fund #11000, Dept #026

GENERAL FUND
CEMETERY DEPARTMENT
DETAIL OF EXPENDITURES

CEMETERY GENERAL FUND REVENUES	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 026 4330 Cemetery Services	\$ 6,327	\$ 7,887	\$ 3,000	\$ 3,700	\$ 5,000	\$ 5,000
11000 026 4335 Cemetery Plot Sales	\$ 1,540	\$ 839	\$ 1,650	\$ 1,888	\$ 1,650	\$ 1,000
TOTAL CEMETARY REVENUES	\$ 7,867	\$ 8,726	\$ 4,650	\$ 5,588	\$ 6,650	\$ 6,000
CEMETERY GENERAL FUND EXPENDITURES						
11000 026 7001 Materials & Supplies	\$ 2,451	\$ 2,371	\$ 3,000	\$ 11	\$ 3,000	\$ 2,500
11000 026 7621 Public Works Labor Charges	\$ 3,829	\$ 3,212	\$ 2,109	\$ 2,109	\$ 3,588	\$ 3,588
11000 026 7629 Charges from Capital Fac.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 026 7900 Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CEMETARY EXPENDITURES	\$ 6,280	\$ 5,584	\$ 5,109	\$ 2,120	\$ 6,588	\$ 6,088
Total Cemetery Revenues	\$ 7,867	8,726	\$ 4,650	\$ 5,588	\$ 6,650	\$ 6,000
Total Cemetery Expenditures	\$ (6,280)	(5,584)	\$ (5,109)	\$ (2,120)	\$ (6,588)	\$ (6,088)
Total Surplus (Deficit)	\$ 1,586	\$ 3,142	\$ (459)	\$ 3,469	\$ 62	\$ (88)

JUSTIFICATION & EXPLANATION

CEMETERY

GL ACCT DESCRIPTION

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

GENERAL FUND | FACILITY MAINTENANCE DEPARTMENT

PURPOSE

The mission of the Facilities Maintenance division is to provide quality maintenance and repair, to Borough-owned buildings with a commitment to ensuring safe, reliable, and sustainable facilities for employees, residents, businesses, and visitors of the Borough.

KEY ACCOMPLISHMENTS

The Facilities Maintenance division relied on one full time maintenance staff with responsibility for nineteen (19) buildings (not including pavilions and stand-alone bathrooms in the Harbors) that have a combined area of 172,000+ square feet. Our department is responsible for activities relating to the maintenance, repairs, equipment operation, construction, and improvements for the Borough's buildings. Our department continues to ensure that the buildings meet federal, state, and local requirements, for life and safety inspections and permits related to boilers, hot water heaters, pressure vessels, fire alarms, fire sprinklers, backflow devices, and elevator maintenance and testing. The addition of a second maintenance staff has significantly improved maintenance accomplishments over the past one month.

LEVEL OF SERVICE AND BUDGET IMPACT

The FY25 budget presented maintains department funding for wages and operating expenditures similar to FY24, with the exception of a decrease to travel and training for building official training and additional travel.

DEPARTMENT GOALS

- Work with the Finance Director to build out multi-year major maintenance plan, including preventative maintenance, work orders and collaborative efforts within the CBW.
- Continue to address facility preventive maintenance needs and prioritize deficiencies while defining lifecycle needs. •

TRENDS & FUTURE CHALLENGES

- Addressing the economic challenges that impact the CBW's ability to perform maintenance and major repairs.
- Employee recruitment for the Facilities Maintenance position

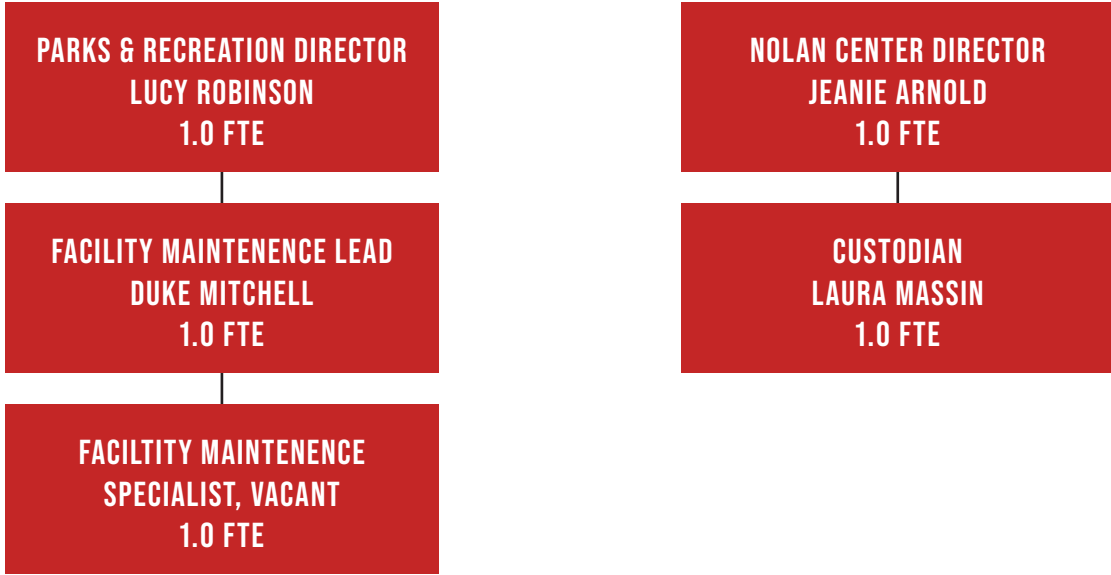
CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

PERSONNEL



FY 2023: NO DATA

FY 2024: NO DATA

FY 2025: 4.0 FTE

PERFORMANCE METRICS

- Number of maintenance projects completed above \$5,000.

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL

2025 ANNUAL BUDGET

Fund 11000, Dept 029

GENERAL FUND

FACILITIES MAINTENANCE DEPARTMENT

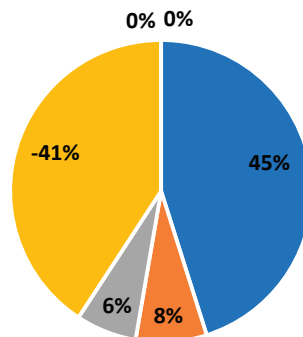
SUMMARY OF EXPENDITURES

SUMMARY OF EXPENDITURES BY TYPE

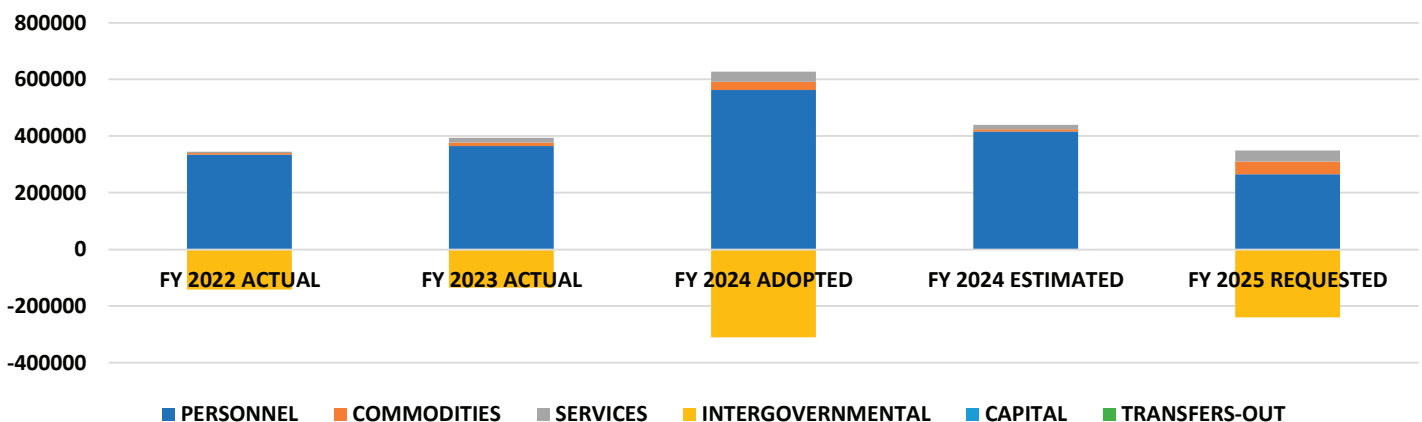
CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	333,992	364,369	562,544	416,004	265,545	265,545
COMMODITIES	5,423	12,767	28,500	7,953	44,500	44,500
SERVICES	4,855	16,604	35,679	15,475	38,324	31,374
INTERGOVERNMENTAL	(141,381)	(135,058)	(311,115)	-	(239,883)	(239,883)
CAPITAL	-	-	-	-	-	15,000
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	202,889	258,682	315,607	439,431	108,486	116,536

FY 2025 BUDGET - ALLOCATION OF EXPENDITURES

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



CAPITAL FACILITIES EXPENDITURES BY FISCAL YEAR



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #11000, Dept #29

GENERAL FUND
CAPITAL FACILITIES DEPARTMENT
DETAIL OF EXPENDITURES

CAPITAL FACILITIES GENERAL FUND EXPENDITURES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
11000 029 6001	Salaries & Wages	\$ 199,051	\$ 233,644	\$ 344,853	\$ 268,478	\$ 158,597	\$ 158,597
11000 029 6005	Overtime	\$ 1,149	\$ 1,746	\$ 6,403	\$ 3,754	\$ 6,123	\$ 6,123
11000 029 61XX	Employer Costs	\$ 132,962	\$ 124,479	\$ 191,668	\$ 135,577	\$ 100,824	\$ 100,824
11000 029 7001	Materials & Supplies	\$ 1,395	\$ 3,904	\$ 9,000	\$ 6,395	\$ 25,000	\$ 25,000
11000 029 7002	Facility Repair & Maintenance	\$ 1,837	\$ 428	\$ 7,500	\$ 374	\$ 7,500	\$ 7,500
11000 029 7008	Non-Capital Equipment	\$ 761	\$ -	\$ 5,000	\$ 618	\$ 5,000	\$ 5,000
11000 029 7010	Vehicle Maintenance & Repair	\$ 622	\$ 7,953	\$ 3,500	\$ 220	\$ 3,500	\$ 3,500
11000 029 7017	Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 029 7100	Clothing & Gear	\$ 808	\$ 483	\$ 3,500	\$ 345	\$ 3,500	\$ 3,500
11000 029 7502	Phone/Internet	\$ 2,016	\$ 3,196	\$ 5,500	\$ 4,637	\$ 5,500	\$ 2,250
11000 029 7503	Information Technology	\$ 491	\$ 4,088	\$ 4,075	\$ 5,853	\$ 4,075	\$ 4,075
11000 029 7505	Travel, Training, and Professional Development	\$ 829	\$ 4,499	\$ 19,620	\$ 8,195	\$ -	\$ -
11000 029 7506	Publications & Advertising	\$ 228	\$ 863	\$ 3,700	\$ -	\$ 3,700	\$ -
11000 029 7508	Insurance	\$ 1,987	\$ 3,502	\$ 2,404	\$ -	\$ 5,049	\$ 5,049
11000 029 7519	Professional Services	\$ 133	\$ 4,955	\$ 20,000	\$ 4,985	\$ 20,000	\$ 20,000
11000 029 7622	Charges from Garage	\$ 972	\$ 2,494	\$ 5,033	\$ -	\$ 5,725	\$ 5,725
11000 029 7629	Charges from Capital Facilities	\$ (142,353)	\$ (137,552)	\$ (316,148)	\$ -	\$ (245,609)	\$ (245,609)
11000 029 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
TOTAL CAPITAL FACILITIES EXPENDITURES		\$ 202,889	\$ 258,682	\$ 315,607	\$ 439,431	\$ 108,486	\$ 116,536

JUSTIFICATION & EXPLANATION CAPITAL PROJECTS DEPARTMENT

GL ACCT DESCRIPTION

6001 SALARIES & WAGES		
Facilities Custodian Salary		\$ 43,269
Facilities Maintenance Lead Salary		\$ 59,376
Facilities Maintenance Specialist Salary		\$ 55,952
TOTAL		\$ 158,597
6005 OVERTIME		
Facilities Maintenance Lead		\$ 3,135
Facilities Maintenance Specialist		\$ 2,988
TOTAL		\$ 6,123
61XX EMPLOYER COSTS		
FICA, SBS AND MEDICARE (7.58%)		\$ 12,486
STATE OF ALASKA PERS (22%)		\$ 36,239
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 52,100
TOTAL		\$ 100,824

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

7002 **FACILITY REPAIR & MAINTENANCE** - ALLOTMENT FOR SENIOR CENTER GEN. MAINTENANCE

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

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

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

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

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

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

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

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

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

7506 **PUBLICATIONS & ADVERTISING** - ALLOTMENT FOR MISC. PUBLICATIONS SUCH AS EMPLOYMENT ADVERTISING

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

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

7519 **PROFESSIONAL SERVICES** - COSTS FOR PROFESSIONAL CONTRACT WORK

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

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

GENERAL FUND | CAPITAL PROJECTS DEPARTMENT

PURPOSE

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

The Capital Projects Department develops the Capital Improvement Program (CIP) for capital projects, which provides for the full range of capital planning process, including defining and prioritizing capital projects, obtaining funding for and implementing the projects.

A capital improvement plan for capital projects is defined as a new, one-time project with a cost of \$50,000 or more. As well, major maintenance of an existing infrastructure with a cost of \$25,000 or more is considered a CIP project under the Borough's current CIP. CIP capital projects generally require significant engineering design and construction, whereas general maintenance projects are those that require routine upkeep, either annually or every several years. Such routine general maintenance project or those larger maintenance projects that fall under the \$25,000 threshold are scheduled under the associated department's Facility Maintenance and Repair account of their operating budget.

The Borough has historically relied on grant resources from state and federal government sources as the mainstay of our CIP budgets; however, these resources have become increasingly more competitive to acquire. Capital projects are generally budgeted within enterprise departments' funds, from the Borough General Fund, or from other restricted and/or non-restricted special funds that may be established for a specific purpose or project. Alternative funding sources can be accessed through state and federal funded programs. The following is an example of various financial resources that Wrangell has utilized to help fund projects in the past. These, along with many other funding opportunities, may be considered for funding future CIP capital projects.

- Local Taxes, such as Property Tax and Sales Tax
- Local Non-Tax Sources such as User Fees, Reserve Funds, Donations and In-Kind Contributions
- Debt Financing such as Loans, Revenue Bonds, and Municipal General Obligation Bonds
- Grants and Loans from State and Federal agencies, as well as philanthropic funding opportunities

With funding challenges driving what projects and how projects are pursued, strong, financial planning is essential to developing successful, comprehensive Capital Improvement Plans for capital projects to maintain the quality of facilities and services that the citizens of Wrangell have come to expect and rely on. Development of a long-term CIP for capital projects may require future policy decisions, with a focus on challenges and opportunities. They may include decisions related to:

- Desired level of services for health, safety and community amenities in terms of balancing financial affordability, sustainability and service expectations.
- Desired balance between capital budgets and operating budgets with Assembly priorities and directives for operating constraints.
- Level of commitment for staffing resources, workload and the complexities of non-local funding sources.
- Setting prioritization and timing of projects to ensure consistency with the long-range comprehensive plan and other area-specific plans.
- Establish if dedicated funding should be earmarked for Equipment and Vehicle Replacement and a Capital Reserve.

The mission of the Building Official division is to provide quality service that safeguards life, health, property, and public welfare by regulating the construction of all buildings/structures within the Borough. The department is responsible for the administration of building codes.

KEY ACCOMPLISHMENTS

- The Building Official division issued eight (8) building permits to date during this fiscal year.
- The Capital Improvement Program (CIP) for Capital Projects division saw the completion of thirteen (13) capital projects during this fiscal year. Beyond those completed, twenty-one (21) projects have been in various stages of planning, permitting, design and/or construction phases throughout the FY24. These projects, along with another one (1) new projects identified in the FY25 capital budget will continue and/or begin throughout FY2025. Borough funding requests to both State and federal agencies have received notice of funding for an additional four projects to be added to the capital project roster in FY25.

LEVEL OF SERVICE AND BUDGET IMPACT

The FY2025 budget presented adds one full time exempt/salaried employee, maintains operating expenditures similar to FY24 budget for capital projects and building official divisions, and it reflects a reduction to travel and training for building official training and travel as needed for pursuit of infrastructure funding and development.

DEPARTMENT GOALS

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

- Update the building codes to align with State of Alaska standards. Obtain adequate training for building officials based on newly adopted codes.

PERSONNEL



FY 2023: 2.0 FTE

FY 2024: 2.0 FTE

FY 2025: 3.0 FTE

PERFORMANCE METRICS

- To set a target of having no less than 5 capital projects in the design and planning phase at year-end.
- To set a target of having no less than 2 capital projects in the construction phase at year-end.
- To complete no less than 2 capital projects in the fiscal period.

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



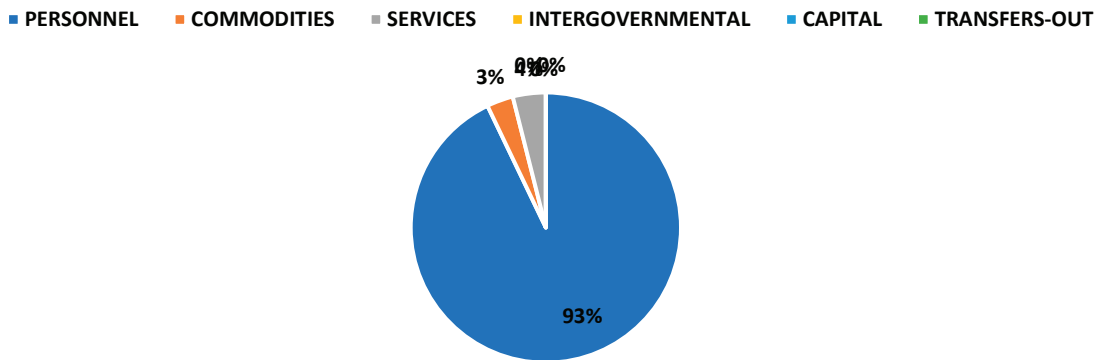
CITY AND BOROUGH OF WRANGELL
 2025 ANNUAL BUDGET
 Fund 11000, Dept 030

GENERAL FUND
 CAPITAL PROJECTS DEPARTMENT
 SUMMARY OF EXPENDITURES

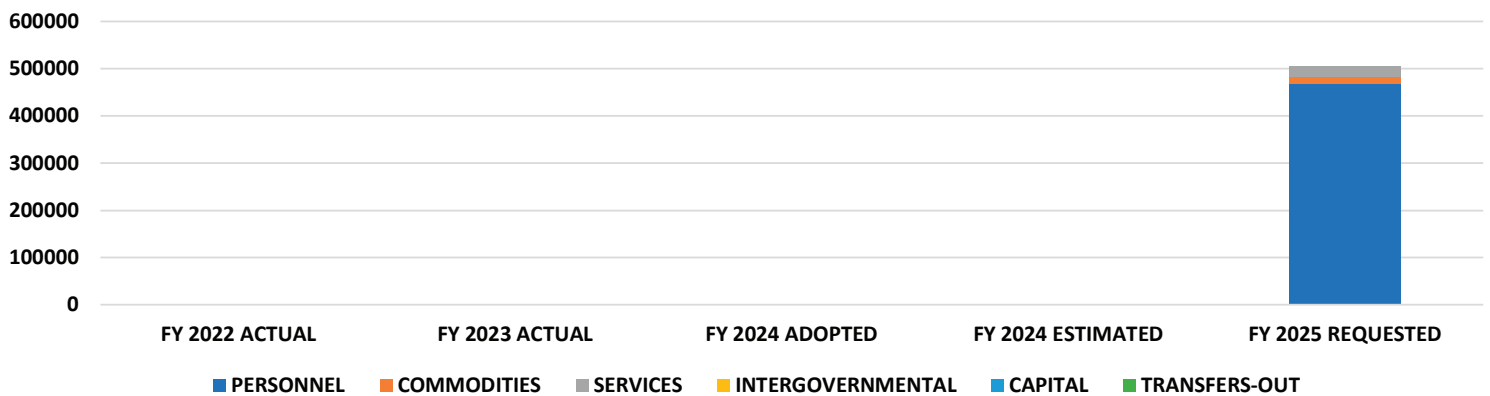
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	-	-	-	-	468,971	460,356
COMMODITIES	-	-	-	-	16,100	16,100
SERVICES	-	-	-	-	19,811	19,811
INTERGOVERNMENTAL	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	15,000
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	504,882	511,267

FY 2025 BUDGET - ALLOCATION OF EXPENDITURES



CAPITAL PROJECTS DEPARTMENT EXPENDITURES BY FISCAL YEAR



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #11000, Dept #30

GENERAL FUND
CAPITAL PROJECTS DEPARTMENT
DETAIL OF EXPENDITURES

CAPITAL PROJECTS GENERAL FUND EXPENDITURES		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 030 6001	Salaries & Wages	-	-	-	-	\$ 282,645	\$ 282,645
11000 030 6005	Overtime	-	-	-	-	\$ -	\$ -
11000 030 61XX	Employer Costs	-	-	-	-	\$ 162,712	\$ 162,712
11000 030 7001	Materials & Supplies	-	-	-	-	\$ 6,000	\$ 6,000
11000 030 7008	Non-Capital Equipment	-	-	-	-	\$ 5,900	\$ 5,900
11000 030 7010	Vehicle Maintenance & Repair	-	-	-	-	\$ 1,500	\$ 1,500
11000 030 7100	Clothing & Gear	-	-	-	-	\$ 2,700	\$ 2,700
11000 030 7502	Phone/Internet	-	-	-	-	\$ 2,232	\$ 2,232
11000 030 7503	Information Technology	-	-	-	-	\$ 175	\$ 175
11000 030 7505	Travel, Training, and Professional Development	-	-	-	-	\$ 23,615	\$ 15,000
11000 030 7506	Publications & Advertising	-	-	-	-	\$ 5,000	\$ 5,000
11000 030 7508	Insurance	-	-	-	-	\$ 2,404	\$ 2,404
11000 030 7519	Professional Services	-	-	-	-	\$ 10,000	\$ 10,000
11000 030 7900	Capital Expenditures	-	-	-	-	\$ -	\$ 15,000
TOTAL CAPITAL FACILITIES EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ 504,882	\$ 511,267

JUSTIFICATION & EXPLANATION CAPITAL PROJECTS DEPARTMENT

GL ACCT DESCRIPTION

6001	SALARIES & WAGES	
	Capital Facilities Director Salary	\$ 113,145
	Senior Project Manager	\$ 96,329
	Construction & Facilities Manager Salary	\$ 69,570
	Vehicle Stipend	\$ 3,600
	TOTAL	\$ 282,645
61XX	EMPLOYER COSTS	
	FICA, SBS AND MEDICARE (7.58%)	\$ 21,424
	STATE OF ALASKA PERS (22%)	\$ 62,182
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 79,106
	TOTAL	\$ 162,712
7001	MATERIALS & SUPPLIES - ALLOTMENT FOR OFFICE SUPPLIES & EXPENDABLE MAINTENANCE MATERIALS	
7008	NON-CAPITAL EQUIPMENT - ALLOTMENT FOR COMPUTER, LAPTOP AND OFFICE FURNITURE FOR THE NEW SENIOR PROJECT MANAGER POSITION	
7010	VEHICLE MAINTENANCE - ANNUAL ALLOTMENT FOR MAINTENANCE ON ONE VEHICLE	
7017	FUEL - COST OF FUEL FOR DEPARTMENT VEHICLES & EQUIPMENT	
7018	MISCELLANEOUS TOOLS - ALLOTMENT FOR MISC. TOOLS SUCH AS HAND TOOLS, BATTERIES, ENGINEERING TOOLS, ETC.	
7100	CLOTHING & GEAR - ALLOTMENT FOR CLOTHING ALLOWANCE FOR TWO IBEW-MEMBER EMPLOYEES & SAFETY ITEMS FOR CREW, INCLUDING HIGH VISIBILITY VESTS, HEARING & EYE PROTECTION, AND OTHER MISC. PPE	
7501	UTILITIES - ELECTRIC, WATER, SEWER, GARBAGE (THE DEPARTMENT IS NOT INCURRING THESE EXPENSES AS THEY ARE HOUSED IN	
7502	PHONE/INTERNET - ANNUAL ALLOTMENT FOR MOBILE PHONE LINES, LTE SERVICE ON TWO MAINTENANCE TABLETS, OFFICE PHONE SERVICES, AND LONG DISTANCE CALL ESTIMATES	
7503	INFORMATION TECHNOLOGY - ALLOTMENT FOR CMMS SUBSCRIPTION & ZOOM SUBSCRIPTION	
7505	TRAVEL, TRAINING AND PROFESSIONAL DEVELOPMENT - ALLOTMENT FOR DIRECTOR AND STAFF TRAVEL & TRAINING	
7506	PUBLICATIONS & ADVERTISING - ALLOTMENT FOR MISC. PUBLICATIONS SUCH AS BUILDING CODE INFORMATION, PERMITS AND FOR EMPLOYMENT ADVERTISING	
7508	INSURANCE - ANNUAL COST OF VEHICLE INSURANCE	
7519	PROFESSIONAL SERVICES - COSTS FOR ENGINEERING (CONTINGENCY) AND ADDITIONAL CONTRACT PROJECT MANAGEMENT WORK	
7622	CHARGES FROM GARAGE - COSTS FOR LABOR FROM GARAGE FOR VEHICLE & EQUIPMENT MAINTENANCE & REPAIR	
7629	CHARGES FROM CAPITAL FACILITIES - ANNUAL CHARGES FOR MAINTENANCE & CUSTODIAL LABOR FROM CAPITAL FACILITIES TO ALL OTHER BOROUGH FACILITIES	
7900	CAPITAL EXPENDITURES - OPERATIONAL EQUIPMENT & VEHICLES ABOVE \$5,000 THAT ARE CAPITALIZED AND DEPRECIATED OVER A PREDETERMINED USEFUL LIFE; DEPARTMENT VEHICLE	

GENERAL FUND | ECONOMIC DEVELOPMENT DEPARTMENT

PURPOSE

The Community and Economic Development Department is responsible for the Planning and Zoning aspects of the community; provides visitor industry coordination, staff support to the Wrangell Convention and Visitor Bureau and implements all tourism advertising and promotional activities; provides economic development support and development opportunities for individuals and businesses; provides grant application and implementation assistance; and assists with public communications to and from all Departments.

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

KEY ACCOMPLISHMENTS

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

LEVEL OF SERVICE AND BUDGET IMPACT

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

DEPARTMENT GOALS

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

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

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

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

TRENDS & FUTURE CHALLENGES

TRENDS

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

CHALLENGES

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

PERSONNEL



FY 2023: 1.0 FTE

FY 2024: 2.0 FTE

FY 2025: 2.0 FTE

PERFORMANCE METRICS

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

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

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

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



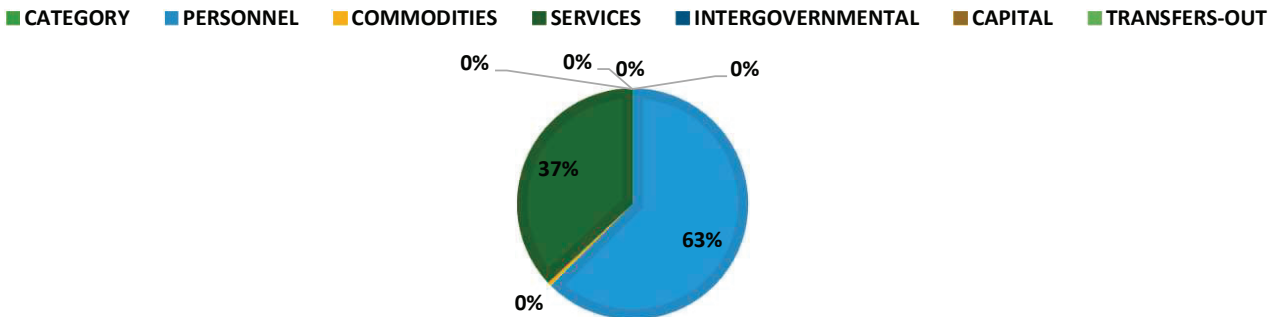
CITY AND BOROUGH OF WRANGELL
 2025 ANNUAL BUDGET
 Fund 11000, Dept 032

GENERAL FUND
 ECONOMIC DEVELOPMENT DEPARTMENT
 SUMMARY OF EXPENDITURES

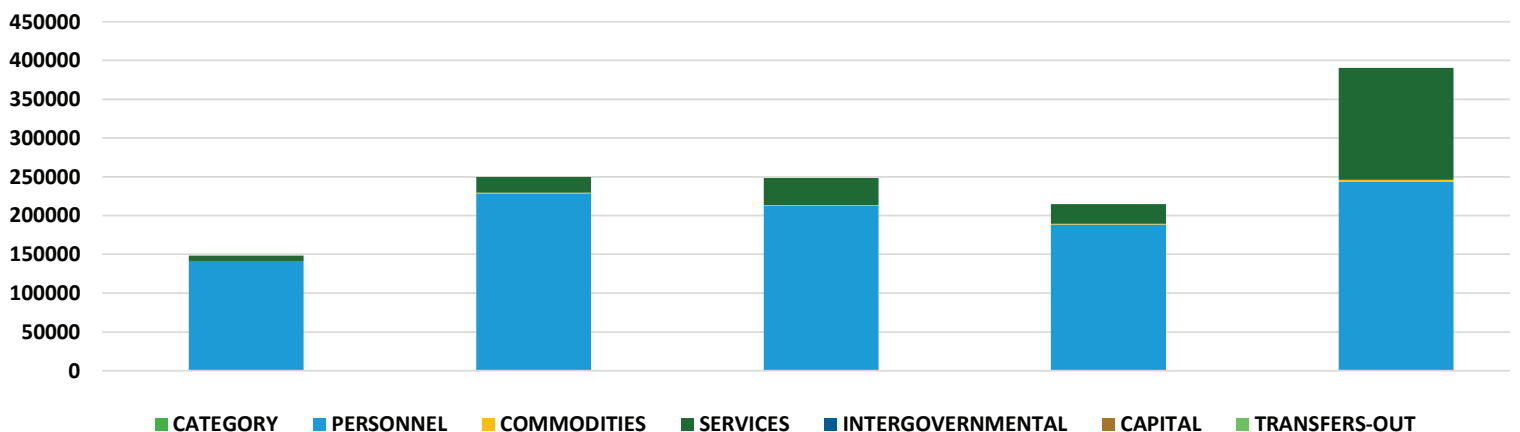
SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	141,153	228,602	212,301	188,731	244,141	241,141
COMMODITIES	475	733	1,350	849	2,000	2,000
SERVICES	6,985	20,685	34,730	24,911	144,305	132,305
INTERGOVERNMENTAL	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	148,614	250,019	248,381	214,491	390,446	375,446

FY 2025 BUDGET - ALLOCATION OF EXPENDITURES



ECONOMIC DEVELOPMENT EXPENDITURES BY FISCAL YEAR



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #11000 Dept #032

GENERAL FUND
ECONOMIC DEVELOPMENT DEPARTMENT
DETAIL OF EXPENDITURES

ECONOMIC DEVELOPMENT GENERAL FUND EXPENDITURES	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
11000 032 6001 Salaries & Wages	\$ 94,433	128,334	\$ 138,262	\$ 134,523	\$ 164,415	\$ 164,415
11000 032 61XX Employer Costs	\$ 45,683	84,687	\$ 60,739	\$ 49,859	\$ 69,225	\$ 69,225
11000 032 7001 Materials & Supplies	\$ 384	588	\$ 750	\$ 849	\$ 1,500	\$ 1,500
11000 032 7004 Postage & Shipping	\$ 92	145	\$ 600	\$ -	\$ 500	\$ 500
11000 032 7502 Phone/Internet	\$ -	705	\$ 705	\$ 881	\$ 705	\$ 705
11000 032 7503 Information Technology	\$ 2,960	6,181	\$ 5,000	\$ 4,106	\$ 10,250	\$ 10,250
11000 032 7505 Travel & Training	\$ 1,037	15,580	\$ 13,300	\$ 4,349	\$ 10,500	\$ 7,500
11000 032 7506 Publications & Advertising	\$ -	560	\$ 600	\$ 589	\$ 3,000	\$ 3,000
11000 032 7507 Memberships & Dues	\$ 929	812	\$ 1,425	\$ -	\$ 1,350	\$ 1,350
11000 032 7508 Insurance	\$ -	-	\$ -	\$ -	\$ -	\$ -
11000 032 7511 Surveying	\$ -	-	\$ 4,000	\$ -	\$ -	\$ -
11000 032 7519 Professional Services Contractual	\$ 925	10,438	\$ 19,000	\$ 19,000	\$ 126,000	\$ 117,000
11000 032 7570 Tourism Industry Expenses	\$ 2,171	1,989	\$ 4,000	\$ 335	\$ 3,000	\$ -
11000 032 7900 Capital Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & TRANSFERS OUT	\$ 148,614	\$ 250,019	\$ 248,381	\$ 214,491	\$ 390,446	\$ 375,446

JUSTIFICATION & EXPLANATION ECONOMIC DEVELOPMENT

GL ACCT DESCRIPTION

6001 SALARIES & WAGES

Economic Development Director Salary	\$ 95,565
Marketing & Community Development Coordinator Salary	\$ 68,850
TOTAL	\$ 164,415

61XX EMPLOYER COSTS

FICA, SBS AND MEDICARE (7.58%)	\$ 12,463
STATE OF ALASKA PERS (22%)	\$ 36,171
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 20,591
TOTAL	\$ 69,225

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

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

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

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

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

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

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

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

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

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

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

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY AND BOROUGH OF WRANGELL
 2025 ANNUAL BUDGET
 Fund #11000, Dept #033

GENERAL FUND
 COMMUNITY CONTRIBUTIONS
 DETAIL OF EXPENDITURES

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
COMMUNITY CONTRIBUTIONS							
11000 033 7507	Memberships & Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 033 7629	Charges from Capital Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 033 7820	Senior Citizen Program Expenditures	\$ 11,500	\$ 13,000	\$ 13,500	\$ 13,500	\$ 13,500	\$ -
11000 033 7822	Contribution to Chamber of Commerce	\$ 23,000	\$ 27,000	\$ -	\$ 18,722	\$ 25,000	\$ -
11000 033 7823	Contribution to Local Radio	\$ 8,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 12,500	\$ -
11000 033 7826	Contribution to Volunteer Fire Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 033 7829	Wrangell Athletic Club	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COMMUNITY CONTRIBUTIONS		\$ 43,000	\$ 50,000.00	\$ 23,500	\$ 42,222	\$ 51,000	\$ -

*All Community Contributions for FY 2025 will be in the form of in-kind utilities based on the figures requested in the FY25 "requested" column

JUSTIFICATION & EXPLANATION

GL ACCT DESCRIPTION

- 7507 **MEMBERSHIPS & DUES** - SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATIONS.
- 7621 **PW LABOR CHARGES** - LABOR CHARGE BILLED WHEN NEW WATER OR SEWER INSTALLATIONS ARE DONE, OR OTHER SEWER WORK CHARGED.
- 7629 **CHARGES FROM CAPITAL FACILITIES** - ALLOTMENT FOR CAPITAL FACILITIES MAINTANENCE, CUSTODIAL, AND MANAGEMENT SERVICES.
- 7820 **SENIOR CITIZEN PROGRAM EXPENDITURES** - CASH CONTRIBUTION OF \$13,500 TO HELP FUND MEALS AND OTHER ACTIVITES AND EXPENSES OF RUNNING THE SENIOR CENTER.
- 7822 **CONTRIBUTION TO CHAMBER OF COMMERCE** - CASH CONTRIBUTION TO THE CHAMBER OF COMMERCE FOR COMMUNITY EVENTS AND PROMOTIONAL ACTIVITES
- 7823 **CONTRIBUTION TO LOCAL RADIO** - \$12,500

GENERAL FUND | LIBRARY DEPARTMENT

PURPOSE

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

KEY ACCOMPLISHMENTS

- Successfully hired a skilled and dedicated individual to fill the Library Assistant position
- Expanded programming - in FY24 the library offered 83 programs, with a total attendance of almost 1,600 participants
- Increased the library's opening hours from 34 to 48 hours a week
- Optimized library layout to improve flow and enhance space for curated displays, meetings, and activities
- Our children's nonfiction section was significantly updated with grant funds
- Increased social media presence, improving visibility in the community
- Replaced damaged front door hardware

LEVEL OF SERVICE AND BUDGET IMPACT

The increase in programming has placed a strain on our current staff, raising concerns about the sustainability of this level of service in the future. However, with our FY25 budgeted resources, the library will strive to maintain current operational levels. We will continue to seek external revenue sources for special projects to enhance our offerings without overburdening our existing budget.

DEPARTMENT GOALS

- Explore new grant funding opportunities to maintain increased programming and update our collections and equipment.
- Expand programming for teens (ages 12-18).
- Complete inventory of all collections.
- Using IMLS and Alaska State grant funds, both Library Director and Library Assistant will attend the joint Pacific Library Association/Alaska Library Association Conference in Juneau in August 2024.
- Update the library's Policies and Procedures, as well as its Computer Use, Internet, and Wireless policies.

TRENDS & FUTURE ISSUES

The library will strive to keep pace with rapidly changing technological advancements and provide the community of Wrangell access to the latest digital resources, online services, and educational technologies.

Book challenges continue to be a concern for public and school libraries across the country, and we must be prepared for this possibility in our community. While our current policies are strong, they are outdated. This year, we will focus on strengthening our policies and procedures to align with current industry best practices.

PERSONNEL

LIBRARY DIRECTOR
SARAH SCAMBLER
1.0 FTE

LIBRARY ASSISTANT
KAITLIN WILSON
1.0 FTE

FY 2023: 2.0 FTE

FY 2024: 2.0 FTE

FY 2025: 2.0 FTE

The library also maintains a pool of casual part-time Library Technicians to sustain the library's opening hours and fill in when full time staff is off.

PERFORMANCE METRICS

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

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

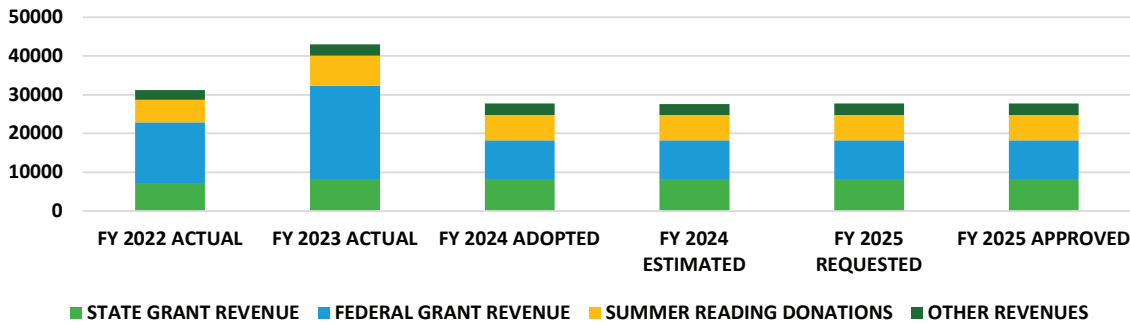
CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund 11000, Dept 034

GENERAL FUND
LIBRARY DEPARTMENT
SUMMARY OF EXPENDITURES

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
STATE GRANT REVENUE	7,000	8,250	8,250	8,250	8,250	8,250
FEDERAL GRANT REVENUE	15,916	24,018	10,000	10,000	10,000	10,000
SUMMER READING DONATIONS	5,840	7,847	6,500	6,500	6,500	6,500
OTHER REVENUES	2,495	2,840	3,000	2,904	3,000	3,000
TOTAL REVENUES	31,251	42,955	27,750	27,654	27,750	27,750

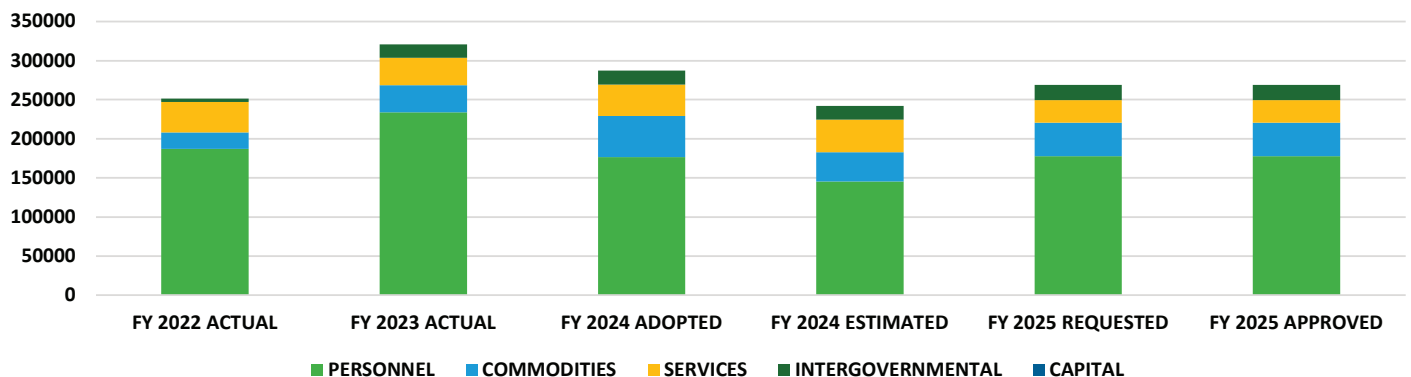
LIBRARY REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PERSONNEL	186,991	233,760	176,472	145,353	177,841	177,841
COMMODITIES	21,265	35,021	52,511	37,291	43,050	43,050
SERVICES	38,823	34,555	40,614	41,704	28,286	28,286
INTERGOVERNMENTAL	4,253	17,509	17,773	17,773	19,831	19,831
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	251,332	320,845	287,371	242,121	269,008	269,008

LIBRARY EXPENDITURES BY FISCAL YEAR



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

**CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET**

Fund #11000 & 11180 (Library Consolidated)

GENERAL FUND

LIBRARY DEPARTMENT

DETAIL OF REVENUES & EXPENDITURES

		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
LIBRARY GENERAL FUND REVENUES							
11000 034 4590	Library State Grant Revenue	\$ 7,000	8,250	\$ 8,250	\$ 8,250	\$ 8,250	\$ 8,250
11000 034 4595	Library Miscellaneous Grant Revenue	\$ -	-	\$ -	\$ 1,000	\$ -	\$ -
11000 034 4599	Library Federal Grant Revenue	\$ 15,916	24,018	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
11000 034 4604	Miscellaneous Revenue	\$ 2,495	2,840	\$ 3,000	\$ 2,904	\$ 3,000	\$ 3,000
11180 034 4690	Summer Reading Program Donations	\$ 5,840	7,847	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
TOTAL LIBRARY REVENUES		\$ 31,251	42,955	\$ 27,750	\$ 28,654	\$ 27,750	\$ 27,750

LIBRARY GENERAL FUND EXPENDITURES

11000 034 6001	Salaries & Wages	\$ 97,885	138,607	\$ 92,664	\$ 87,819	\$ 107,161	\$ 107,161
11000 034 6002	Temporary Wages	\$ 13,156	14,168	\$ 15,000	\$ 13,771	\$ 17,000	\$ 17,000
11000 034 6100	Employer Costs	\$ 75,950	77,044	\$ 65,269	\$ 43,133	\$ 48,781	\$ 48,781
11000 034 7001	Materials & Supplies	\$ 2,702	2,584	\$ 5,000	\$ 3,196	\$ 5,700	\$ 5,700
11000 034 7002	Facility Repair & Maintenance	\$ 3,309	600	\$ 11,000	\$ 1,260	\$ 5,000	\$ 5,000
11000 034 7003	Custodial Supplies	\$ 526	115	\$ 600	\$ 407	\$ 700	\$ 700
11000 034 7004	Postage & Shipping	\$ 699	1,969	\$ -	\$ 942	\$ 1,650	\$ 1,650
11000 034 7120	Library Books	\$ 14,030	23,298	\$ 29,411	\$ 19,710	\$ 30,000	\$ 30,000
11180 034 7121	Summer Reading Program Expenditures	\$ -	6,456	\$ 6,500	\$ 11,776	\$ -	\$ -
11000 034 7501	Utilities	\$ 9,817	8,065	\$ 11,400	\$ 9,079	\$ 11,400	\$ 11,400
11000 034 7502	Phone/Internet	\$ 3,184	3,080	\$ 3,230	\$ 4,232	\$ 3,705	\$ 3,705
11000 034 7503	Information Technology	\$ 10,817	17,095	\$ 17,105	\$ 19,317	\$ 3,000	\$ 13,000
11000 034 7505	Travel, Training, and Professional Development	\$ -	3,941	\$ 3,540	\$ 629	\$ 4,900	\$ 4,900
11000 034 7507	Memberships & Dues	\$ 450	510	\$ 550	\$ 748	\$ 625	\$ 625
11000 034 7508	Insurance	\$ 6,883	5,805	\$ 8,329	\$ 8,329	\$ 9,556	\$ 9,556
11000 034 7519	Professional Services Contractual	\$ 7,672	-	\$ -	\$ -	\$ -	\$ -
11000 034 7621	Public Works Labor Charges	\$ -	-	\$ -	\$ -	\$ -	\$ -
11000 034 7629	Charges from Capital Facilities	\$ 4,253	17,509	\$ 17,773	\$ 17,773	\$ 19,831	\$ 19,831
11000 034 7900	Capital Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -
TOTAL LIBRARY EXPENDITURES		\$ 251,332	320,845	\$ 287,371	\$ 242,121	\$ 269,008	\$ 279,008

Total Library Revenues	\$ 31,251	42,955	\$ 27,750	\$ 28,654	\$ 27,750	\$ 27,750
Total Library Expenditures	\$ (251,332)	(320,845)	\$ (287,371)	\$ (242,121)	\$ (269,008)	\$ (279,008)
Total Operating Surplus (Deficit)	\$ (220,081)	(277,890)	\$ (259,621)	\$ (213,467)	\$ (241,258)	\$ (251,258)

JUSTIFICATION & EXPLANATION

LIBRARY DEPARTMENT

ACCT NO.	ACCOUNT DESCRIPTION		
4590	LIBRARY STATE GRANT REVENUE - GRANT REVENUE RECEIVED FROM THE STATE OF ALASKA OR IS ISSUED FROM THE STATE AND PASSED THROUGH ANOTHER ORGANIZATION; PUBLIC LIBRARY ASSISTANCE GRANT		
4595	LIBRARY MISCELLANEOUS GRANT REVENUE - ALL OTHER GRANT REVENUE THAT DOES NOT ORIGINATE FROM A FEDERAL OR STATE ENTITY		
4599	LIBRARY FEDERAL GRANT REVENUE - GRANT REVENUE RECEIVED FROM THE FEDERAL GOVERNMENT OR IS ISSUED FROM A FEDERAL AGENCY AND PASSES THROUGH ANOTHER ORGANIZATION		
4604	MISCELLANEOUS REVENUE - ALL OTHER REVENUE DERIVED FROM LIBRARY OPERATIONS, INCLUDING BUT NOT LIMITED TO COPIER AND OVERDUE BOOK REVENUE		
4690	SUMMER READING PROGRAM DONATIONS - DONATIONS RECEIVED FOR THE SUMMER READING PROGRAM		
6001	SALARIES & WAGES		
	LIBRARY DIRECTOR		\$ 63,014
	LIBRARY ASSISTANT II		\$ 44,146
	TOTAL		\$ 107,161
6002	TEMPORARY WAGES - ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP		

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | GENERAL FUND



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	8,123
	STATE OF ALASKA PERS (22%)	\$	23,575
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	17,082
		TOTAL	\$ 48,781
#REF!	CARES PAYROLL OFF-SET - THE TOTAL AMOUNT OF WAGES AND BENEFITS THAT WERE ELIGIBLE FOR CARES ACT REIMBURSEMENT		
7001	MATERIALS AND SUPPLIES - OFFICE PRODUCTS SUCH AS COPY PAPER, COMPUTER PAPER, LETTER HEAD, RIBBONS, BOOK COVERS, REPAIR BOOK BINDINGS, PRINTER INK, ETC.		
7002	FACILITY REPAIR & MAINTENANCE - LABOR & MATERIALS TO MAINTAIN THE BUILDING, FURNACE, LIGHTS, PAINT, WINDOWS, AND DOORS		
7003	CUSTODIAL SUPPLIES - JANITORIAL RELATED SUPPLIES SUCH AS DISINFECTING SOLUTIONS, TRASH BAGS, ANTIBACTERIAL SOAPS, FACIAL TISSUES, ETC.		
7004	POSTAGE & SHIPPING - INCLUDES COST OF MAILING INTERLIBRARY LOAN RETURNS, RECYCLED BOOKS, LIBRARY OVERDUES & FINES, LIBRARY EVENT NOTICES, AND OTHER MISC. MAIL FROM THE LIBRARY		
7120	LIBRARY BOOKS - COSTS FOR BOOKS, NEWSPAPER SUBSCRIPTIONS, AND MAGAZINE SUBSCRIPTIONS		
7121	SUMMER READING PROGRAM AWARDS - CASH PRIZES FOR SUMMER READING PROGRAM PARTICIPANTS		
7501	UTILITIES - WATER, GARBAGE, SEWER, AND ELECTRIC HEAT FOR LIBRARY BUILDING		
7502	PHONE/INTERNET - THE TOTAL AMOUNT OF MONTHLY INTERNET AND PHONE BILLS, FAX LINE, AND DIRECTOR CELL PHONE REIMBURSEMENT		
7503	INFORMATION TECHNOLOGY - COSTS INCLUDE SERVER SUPPORT, PRINTER & SCANNER SUPPORT, AV ACCESS, SMART SHIELD, ONLINE ACQUISITIONS, ENHANCED CONTENT RENEWAL, SIP COMMUNICATION SOFTWARE, AND KNOWLEDGE IMAGING CENTER SUPPORT		
7505	TRAVEL & TRAINING - COST OF TRAVEL FOR THE ALASKA LIBRARY CONFERENCE AND ATTENDING OTHER CONTINUING AND PROFESSIONAL EDUCATION EVENTS		
7507	MEMBERSHIPS & DUES - COSTS OF MEMBERSHIPS & DUES FOR ALASKA LIBRARY ASSOCIATION AND AMERICAN LIBRARY ASSOCIATION		
7508	INSURANCE - ALLOCATED INSURANCE POLICY EXPENDITURE FOR THE LIBRARY FACILITY		
7519	PROFESSIONAL SERVICES CONTRACTUAL - ANNUALIZED COST OF JANITORIAL SERVICE FOR THE LIBRARY		
7621	CHARGES FROM PUBLIC WORKS - COSTS INCURRED BY THE LIBRARY FOR PUBLIC WORKS LABOR		
7629	CHARGES FROM CAPITAL FACILITIES - STAFF LABOR COSTS FOR CAPITAL FACILITIES		
7900	CAPITAL EQUIPMENT - CAPITAL EXPENDITURES INCURRED SPECIFIC TO LIBRARY OPERATIONS		



SPECIAL REVENUES FUNDS

PURPOSE

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

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

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

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

SPECIAL REVENUE FUNDS PRESENTED

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

SPECIAL REVENUE FUNDS | DESCRIPTIONS

PERMANENT FUND

FUND #20000

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

NOLAN CENTER FUND

FUND #21xxx

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

SALES TAX FUND

FUND #22000

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

PARKS & RECREATION FUND

FUND #24xxx

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

SECURE SCHOOLS FUND

FUND #25xxx

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

WRANGELL PUBLIC SCHOOL DISTRICT LOCAL CONTRIBUTION FUND

FUND #26000

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

TRANSIENT TAX FUND

FUND #28000

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

COMMERCIAL PASSENGER VESSEL (CPV) FUND

FUND #28010

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

MARIEN GLENZ FUND

FUND #28020

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

BIRDFEST FUND

FUND #28030

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

BOROUGH ORGANIZATION FUND

FUND #11110

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

HOSPITAL LEGACY FUND

FUND #11125

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

911 SURCHARGE FUND

FUND #11130

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

ECONOMIC RECOVERY FUND

FUND #53000

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

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL
 2025 ANNUAL BUDGET
 Fund 20000 (Permanent Fund Consolidated)

SPECIAL REVENUE TYPE
 PERMANENT FUND
 SUMMARY OF REVENUES & EXPENDITURES

PERMANENT FUND REVENUES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
20000 000 4371 Cold Storage Lease	\$ 10,980	\$ 28,246	\$ 36,239	\$ 32,890	\$ 36,239	\$ 36,239
20000 000 4550 Investment Income (Loss)	\$ (905,482)	\$ 568,305	\$ (400,000)	\$ 850,000	\$ 400,000	\$ 400,000
20000 000 4650 Land & Lot Sales (Tidelands)	\$ -	\$ 170,389	\$ 50,000	\$ 63,800	\$ 50,000	\$ 50,000
TOTAL REVENUES	\$ (894,502)	\$ 766,940	\$ (313,761)	\$ 946,690	\$ 486,239	\$ 486,239

PERMANENT FUND EXPENDITURES & TRANSFERS-OUT

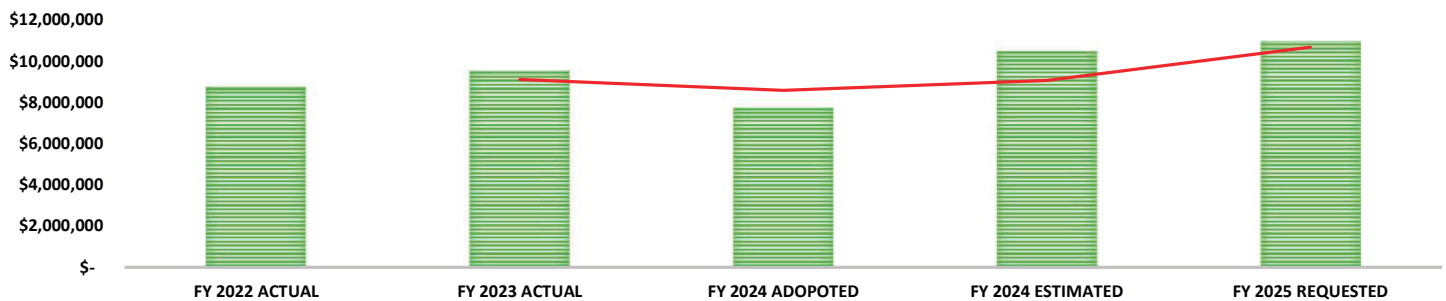
20000 000 8910 Transfer To General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20000 000 8924 Transfer To Parks & Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & TRANSFERS-OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Special Revenue Fund:	BEGINNING FUND BALANCE (7/1/20XX)	\$ 9,620,244	\$ 8,725,742	\$ 8,013,170	\$ 9,492,681	\$ 10,439,371	\$ 10,439,371
	CHANGE IN NET POSITION	\$ (894,502)	\$ 766,940	\$ (313,761)	\$ 946,690	\$ 486,239	\$ 486,239
Permanent Fund	ENDING FUND BALANCE (6/30/XXXX)	\$ 8,725,742	\$ 9,492,681	\$ 7,699,409	\$ 10,439,371	\$ 10,925,610	\$ 10,925,610

APCM Investment Allocation	UNRESTRICTED BALANCE	\$ 8,368,870	\$ 8,937,175	\$ 8,194,626	\$ 9,745,707	\$ 8,194,626	\$ 10,145,707
	RESTRICTED FOR P&R	\$ 1,237,009	\$ 1,321,010	\$ 1,211,253	\$ 1,440,520	\$ 1,211,253	\$ 1,499,644
	TOTAL FUND BALANCE	\$ 9,605,879	#####	\$ 9,405,879	\$ 11,186,227	\$ 9,405,879	\$ 11,645,351

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

PERMANENT FUND BALANCE BY FISCAL YEAR



**JUSTIFICATION & EXPLANATION
 PERMANENT FUND**

GL ACCT DESCRIPTION

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

SPECIAL REVENUE FUNDS | NOLAN CENTER

PURPOSE

The Nolan Center and Wrangell Museum, with a dual mission of historical preservation and access, continue to record and represent Wrangell's history, heritage, and people. This is done to educate and inform the community and summer visitors. We also aim to provide a meeting place and venue for the people of Wrangell and other visitors to use for hosting events of any size and provide culture, entertainment, socialization, and education for the community. The Nolan Center, as the civic center of Wrangell, plays a crucial role in our community's life.

KEY ACCOMPLISHMENTS

- Community Theater—The Nolan Center continued to develop the community theater program this past year, with productions of Annie in the Spring and Cinderella in the Winter.
- Rotating lobby displays, Bird Fest, A.T.OOW- Repatriated items returned to the local Tlingit Clan of Wrangell in the fall of 2023
- Community Events involving Wrangell Cooperation Association, The US Forrest Service, the Salvation Army, Wrangell Public Schools, Alaska Native Brotherhood/Alaska Native Sisterhood Camp, SEARHC, and many other community associations.
- Grant Awarded- The Nolan Center was awarded a grant by the Heritage Preservation Program and the Institute of Museum and Library Services. This grant will allow an outside surveyor the opportunity to do a thorough assessment of our museum's collection.
- Bear Fest, Bird Fest collaborations

LEVEL OF SERVICE AND BUDGET IMPACT

The Nolan Center will continue to operate at its current level of service given our budgeted resources. Three full-time staff members are sufficient to operate the facility with a wide range of hours to accommodate events. Through grants, we will continue to seek external revenue sources for improvements and updates within the museum and the civic center.

DEPARTMENT GOALS

Museum & Gift Shop

- M/V Chugach, its preservation, and completion of the original inception for an outside display or a variation.
- Install a permanent display for the repatriated items that are currently on display inside the lobby.
- New Collections Assessment Grant Awarded - Implement and adjust collection management based on outcome.
- Seek new funding opportunities through grants to update existing exhibits inside the museum
- Track sales trends in the gift shop and offer a variety of local and regional items to please guests and locals.

Theater/Civic Center/Tourism Management

- Continue to offer new movies 2-3 times per month for the community
- Pursue larger-scale conventions and meetings to increase rental revenue
- Establish a community theater advisory group to develop and seek funding for future productions
- Continue to partner with local tour groups to increase visitors inside the museum and in the gift shop.

PERSONNEL



FY 2023: 3.0 FTE

FY 2024: 3.0 FTE

FY 2025: 3.0 FTE

PERFORMANCE METRICS

- Number of scheduled events organized by Nolan Center staff
- Grants and external funding opportunities applied for and/or awarded
- Number of visitors brought in outside of organized tours.
- Movie theatre ticket sales

TRENDS & FUTURE ISSUES

- Complete roofing restoration
- Switching over our backup generator to a larger system that will be able to power the entire building in case it is needed in a power outage for the community.
- Collaborating with the Economic Development and Marketing team to increase tourism opportunities and Civic Center revenues

CITY & BOROUGH OF WRANGELL

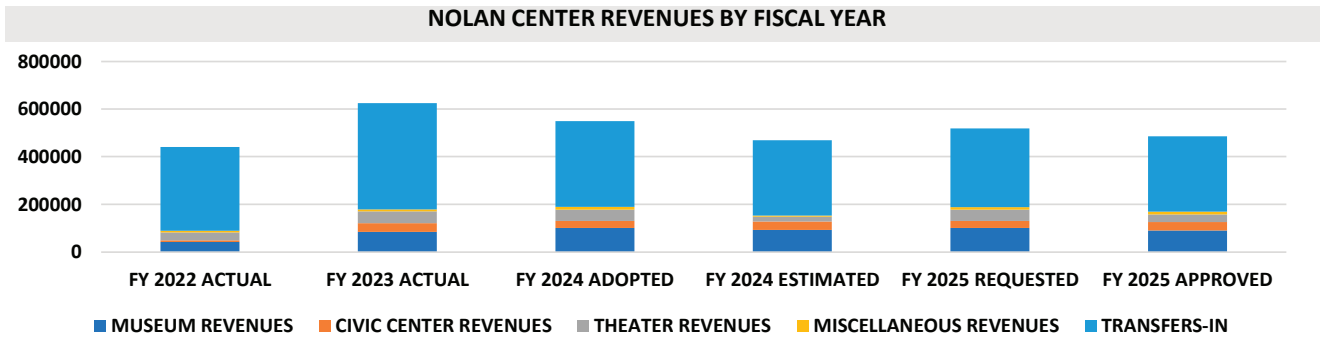
FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



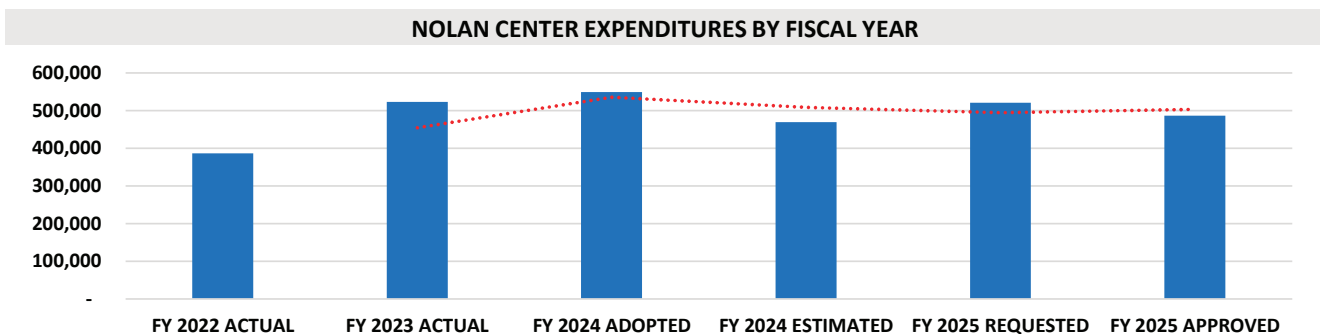
CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund 21XXX (Nolan Center Consolidated)

SPECIAL REVENUE TYPE
NOLAN CENTER
 SUMMARY OF REVENUES & EXPENDITURES

CATEGORY	SUMMARY OF REVENUES BY TYPE					
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
MUSEUM REVENUES	41,231	83,460	100,000	92,500	100,000	90,000
CIVIC CENTER REVENUES	7,096	36,697	30,000	34,559	30,000	35,000
THEATER REVENUES	32,672	49,454	47,500	21,000	47,500	32,500
MISCELLANEOUS REVENUES	8,108	8,394	12,000	4,881	10,000	12,000
TRANSFERS-IN	351,519	447,259	359,284	315,923	330,940	316,440
TOTAL REVENUE & TRANSFERS-IN	\$ 440,626	\$ 625,264	\$ 548,784	\$ 468,862	\$ 518,440	\$ 485,940



CATEGORY	SUMMARY OF EXPENDITURES BY TYPE					
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
GENERAL EXPENDITURES						
PERSONNEL	156,446	250,801	266,577	237,500	238,134	238,134
COMMODITIES	26,280	57,287	23,500	13,643	24,200	19,200
SERVICES	130,879	119,796	124,285	122,080	134,585	134,585
INTERGOVERNMENTAL	32,425	26,728	44,922	44,922	34,021	34,021
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
DEPARTMENT SPECIFIC EXPENDITURES						
MUSEUM EXPENDITURES	15,442	31,186	55,500	29,263	55,500	30,000
CIVIC CENTER EXPENDITURES	2,025	4,876	4,000	8,453	4,000	10,000
THEATER EXPENDITURES	23,064	31,823	30,000	13,000	30,000	20,000
TOTAL EXPENDITURES	386,560	522,496	548,784	468,862	520,440	485,940



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #21XXX (Nolan Center Consolidated)

SPECIAL REVENUE FUND TYPE
NOLAN CENTER
DETAIL OF REVENUES & EXPENDITURES

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
NOLAN CENTER REVENUES & TRANSFERS-IN							
21000 125 4101	PERS On-behalf Revenue	\$ 8,108	\$ 4,044	\$ 9,000	\$ -	\$ 7,000	\$ 7,000
21000 125 4910	Nolan Center Transfer from General Fund	\$ 242,519	\$ 197,259	\$ 347,284	\$ 243,923	\$ 318,940	\$ 249,440
21000 125 4912	Transfer from Investments (J&E Nolan Endowment)	\$ 85,000	\$ 250,000	\$ -	\$ 60,000	\$ -	\$ 60,000
21000 125 4928	Transfer from Transient Tax Fund	\$ 24,000	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
21010 121 4690	Museum Donations	\$ -	\$ 4,350	\$ 3,000	\$ 4,881	\$ 3,000	\$ 5,000
21010 121 4701	Museum Admissions General	\$ 8,706	\$ 15,950	\$ 15,000	\$ 13,500	\$ 15,000	\$ 15,000
21010 121 4702	Museum Admission Tours	\$ 112	\$ 11,440	\$ 25,000	\$ 17,000	\$ 25,000	\$ 15,000
21010 121 4703	Museum Sales of Merchandise & Concessions	\$ 32,414	\$ 56,070	\$ 60,000	\$ 62,000	\$ 60,000	\$ 60,000
21000 122 4600	Miscellaneous Revenues	\$ 20,697	\$ 20,954	\$ -	\$ -	\$ -	\$ -
21020 122 4705	Facility Rental	\$ 5,799	\$ 18,177	\$ 15,000	\$ 14,000	\$ 15,000	\$ 15,000
21020 122 4708	Event Revenue	\$ 1,297	\$ 18,520	\$ 15,000	\$ 20,559	\$ 15,000	\$ 20,000
21030 123 4701	Admissions/User Fees	\$ 15,078	\$ 19,744	\$ 17,500	\$ 8,500	\$ 17,500	\$ 15,000
21030 123 4703	Sales of Merchandise & Concessions	\$ 17,594	\$ 29,710	\$ 30,000	\$ 12,500	\$ 30,000	\$ 17,500
TOTAL REVENUES & TRANSFERS-IN		\$ 461,323	\$ 646,218	\$ 548,784	\$ 468,862	\$ 518,440	\$ 478,940

GENERAL OPERATING EXPENDITURES

21000 125 6001	Salaries & Wages	\$ 98,773	\$ 153,395	\$ 165,222	\$ 160,000	\$ 171,693	\$ 171,693
21000 125 6002	Temporary Wages	\$ 8,643	\$ 10,946	\$ 10,000	\$ 7,500	\$ 10,000	\$ 10,000
21000 125 6005	Overtime	\$ 537	\$ 87	\$ -	\$ 2,000	\$ -	\$ -
21000 125 6XXX	Employer Costs	\$ 48,493	\$ 86,261	\$ 89,355	\$ 68,000	\$ 54,441	\$ 54,441
21000 125 7001	Materials & Supplies	\$ 2,277	\$ 2,566	\$ 1,500	\$ 1,075	\$ 1,700	\$ 1,700
21000 125 7002	Facility Repair & Maintenance	\$ 15,642	\$ 50,369	\$ 15,000	\$ 6,615	\$ 15,000	\$ 10,000
21000 125 7003	Custodial Supplies	\$ 1,562	\$ 1,091	\$ 1,000	\$ 1,584	\$ 1,500	\$ 1,500
21000 125 7004	Postage & Shipping	\$ 157	\$ 474	\$ 500	\$ 202	\$ 500	\$ 500
21000 125 7008	Non-capital Equipment	\$ -	\$ 1,626	\$ 1,000	\$ 165	\$ 1,000	\$ 1,000
21000 125 7009	Equipment Repair & Maintenance	\$ 432	\$ 1,159	\$ 1,000	\$ 502	\$ 1,000	\$ 1,000
21000 125 7017	Fuel & Oil - Heating	\$ 6,210	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
21000 125 7501	Utilities	\$ 76,328	\$ 76,257	\$ 74,385	\$ 63,466	\$ 74,385	\$ 74,385
21000 125 7502	Phone/Internet	\$ 8,132	\$ 8,350	\$ 8,968	\$ 13,457	\$ 13,500	\$ 13,500
21000 125 7503	Information Technology	\$ 274	\$ 2,640	\$ 2,000	\$ 1,749	\$ 2,000	\$ 2,000
21000 125 7505	Travel & Training	\$ -	\$ 112	\$ 2,000	\$ -	\$ -	\$ -
21000 125 7506	Publications & Advertising	\$ 3,793	\$ 1,994	\$ 2,000	\$ 422	\$ -	\$ -
21000 125 7507	Memberships and Dues	\$ 1,133	\$ 2,608	\$ 1,000	\$ 75	\$ 1,000	\$ 1,000
21000 125 7508	Insurance	\$ 20,522	\$ 17,137	\$ 24,832	\$ 24,832	\$ 24,701	\$ 24,701
21010 121 7509	Credit card processing & bank fees	\$ 1,000	\$ 1,555	\$ 1,000	\$ 3,500	\$ 3,500	\$ 3,500
21020 122 7515	Permits, Inspections & Compliance	\$ 580	\$ 1,120	\$ 500	\$ 580	\$ 500	\$ 500
21000 125 7519	Professional Services Contractual	\$ 19,116	\$ 8,135	\$ 9,600	\$ 14,000	\$ 15,000	\$ 15,000
21000 125 7629	Charges from Capital Facilities	\$ 32,425	\$ 26,728	\$ 44,922	\$ 44,922	\$ 34,021	\$ 34,021
21000 125 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL OPERATING EXPENDITURES		\$ 346,029	\$ 454,610	\$ 459,284	\$ 418,146	\$ 428,940	\$ 423,940

MUSEUM OPERATING EXPENDITURES

21010 121 7050	Concessions & Merchandise for Resale	\$ 14,631	\$ 28,287	\$ 50,000	\$ 29,201	\$ 50,000	\$ 25,000
21010 121 7055	Museum Exhibits	\$ 811	\$ 2,202	\$ 5,000	\$ -	\$ 5,000	\$ -
21010 121 7577	Asset Preservation & Management	\$ -	\$ 697	\$ 500	\$ 63	\$ 500	\$ -
TOTAL MUSEUM OPERATING EXPENDITURES		\$ 15,442	\$ 31,186	\$ 55,500	\$ 29,263	\$ 55,500	\$ 25,000

CIVIC CENTER OPERATING EXPENDITURES

21020 122 7052	Event Expenditures	\$ 2,025	\$ 4,876	\$ 4,000	\$ 8,453	\$ 4,000	\$ 10,000
TOTAL CIVIC CENTER OPERATING EXPENDITURES		\$ 2,025	\$ 4,876	\$ 4,000	\$ 8,453	\$ 4,000	\$ 10,000

THEATER OPERATING EXPENSES

21030 123 7050	Concessions & Merchandise for Resale	\$ 9,746	\$ 11,728	\$ 12,000	\$ 8,000	\$ 12,000	\$ 10,000
21030 123 7830	Film Expense	\$ 13,318	\$ 20,095	\$ 18,000	\$ 5,000	\$ 18,000	\$ 10,000
Total		\$ 23,064	\$ 31,823	\$ 30,000	\$ 13,000	\$ 30,000	\$ 20,000

TOTAL OPERATING EXPENDITURES \$ 386,560 522,496 \$ 548,784 \$ 468,862 \$ 518,440 \$ 478,940

Total Operating Revenues \$ 461,323 646,218 \$ 548,784 \$ 468,862 \$ 518,440 \$ 478,940

Total Operating Expenses \$ 386,560 522,496 \$ 548,784 \$ 468,862 \$ 518,440 \$ 478,940

Change in Net Position \$ 74,763 123,722 \$ (0) \$ 0 \$ (0) \$ (0)

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



SPECIAL REVENUE FUND: NOLAN CENTER CIP FUND

Fund #21300

Project Description	GL Account	Account Description	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
			ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
PROJECT: 21001 NC Generator Upgrades	21300 120 4999 43 21001	2020 SHSP (DHS) Grant Revenue	\$ 134,865	\$ 183,780	\$ 624	\$ 220,000	\$ 220,000
	21300 120 9999 43 21001	NC Standby Generator Upgrades (2020 SHSP Grant Expenditures)	\$ 134,797	\$ 183,780	\$ 624	\$ 220,000	\$ 220,000
	Resources available over resource		\$ 69	\$ -	\$ -	\$ -	\$ -
PROJECT: 21002 NC Roof Repairs	21300 125 4910 00 21002	Transfers from General Fund	\$ -	\$ 268,750	\$ -	\$ -	\$ -
	21300 125 9999 00 21002	Nolan Center Roof Repairs	\$ -	\$ 268,750	\$ -	\$ -	\$ -
	Resources available over resource		\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT: 21003 NC Storage Building Settlement	21300 125 4910 00 21003	Transfers from General Fund	\$ 8,340	\$ 101,660	\$ 115,548	\$ -	\$ -
	21300 125 9999 00 21003	NC Storage Building Settlement Repairs Expenses	\$ 9,494	\$ 101,660	\$ 115,548	\$ -	\$ -
	Resources available over resource		\$ (1,154)	\$ -	\$ -	\$ -	\$ -

JUSTIFICATION & EXPLANATION
NOLAN CENTER

GL ACCT DESCRIPTION

4101	PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
4910	NOLAN CENTER TRANSFER FROM GENERAL FUND - ALLOTMENT FOR THE NOLAN CENTER FROM THE GENERAL FUND		
4912	TRANSFER FROM INVESTMENTS (J&E NOLAN ENDOWMENT) - ALLOTMENT FOR NOLAN CENTER FROM ENDOWMENT		
4922	NOLAN CENTER TRANSFER FROM SALES TAX FUND - ALLOTMENT FOR NOLAN CENTER FROM SALES TAX FUND		
4928	TRANSFER FROM TRANSIENT TAX FUND - ALLOTMENT FOR NOLAN CENTER FROM TRANSIENT TAX FUND		
4690	MUSEUM DONATIONS - DONATIONS RECEIVED FOR MUSEUM OPERATIONS AND EVENTS		
4701	MUSEUM ADMISSIONS/USER FEES - REVENUE FROM MUSEUM ADMISSIONS & FACILITY USER FEES		
4703	MUSEUM SALES OF MERCHANDISE & CONCESSIONS - REVENUE FROM GIFT SHOP SALES		
4550	INTEREST INCOME - THE ALLOCATION OF INVESTMENT INCOME FROM THE BARNES TOTEM TRUST AND THE PORTION OF NOLAN CENTER CASH INVESTED IN THE CENTRAL TREASURY		
4705	FACILITY RENTAL - REVENUE GENERATED FROM THE RENTAL OF THE CIVIC CENTER (I.E. HOSTED BY EXTERNAL PARTY)		
4708	EVENT REVENUE - REVENUE FROM EVENTS HOSTED BY THE NOLAN CENTER, SUCH AS COMMUNITY MARKETS & CONCERTS		
6001	SALARIES & WAGES		
	NOLAN CENTER DIRECTOR	\$	79,914
	NOLAN CENTER COORDINATOR	\$	47,462
	NOLAN CENTER ATTENDANT	\$	44,316
	TOTAL	\$	171,693
6002	TEMPORARY WAGES - ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP.		
6XXX	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	13,014
	STATE OF ALASKA PERS (22%)	\$	37,772
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	3,654
	TOTAL	\$	54,441
7001	MATERIALS AND SUPPLIES - OFFICE PRODUCTS SUCH AS COPY PAPER, PRINTER PAPER, PRINTER INK, AND OTHER MISC. ITEMS PURCHASED		
7002	FACILITY REPAIR & MAINTENANCE - LABOR & MATERIALS TO MAINTAIN THE BUILDING, FURNACE, LIGHTS, PIAN, WINDOWS, AND DOORS		
7003	CUSTODIAL SUPPLIES - JANITORIAL RELATED SUPPLIES SUCH AS DISINFECTING SOLUTIONS, TRASH BAGS, ANTIBACTERIAL SOAPS, FACIAL TISSUES, ETC.		
7004	POSTAGE & SHIPPING - INCLUDES COST OF POSTAGE FOR MUSEUM MAILINGS		
7008	NON-CAPITAL EQUIPMENT - SPEAKERS, MICROPHONES, AND OTHER ITEMS FOR EVENTS THAT ARE NOT CAPITALIZED BASED ON THE NATURE AND AMOUNT OF THE THE EXPENDITURE		
7009	EQUIPMENT REPAIR & MAINTENANCE - COST TO MAINTAIN COMPUTERS, COPIERS, AND OTHER MISC. OFFICE, THEATER, AND GIFT SHOP EQUIPMENT		
7017	FUEL & OIL-HEATING - HEATING OIL AND DIESEL FOR STANDBY GENERATOR		
7501	UTILITIES - WATER, GARBAGE, SEWER, AND ELECTRIC HEAT FOR NOLAN CENTER BUILDING		
7502	PHONE/INTERNET - THE TOTAL AMOUNT OF MONTHLY INTERNET AND PHONE BILLS, FAX LINE, AND DIRECTOR CELL PHONE		
7503	INFORMATION TECHNOLOGY - COSTS INCLUDE SERVER SUPPORT, PRINTER & SCANNER SUPPORT, AND OTHER MISC.		
7505	TRAVEL & TRAINING - TRAINING AND TRAVEL FOR GRANT WRITING AND AN ANNUAL MUSEUM CONFERENCE		
7506	PUBLICATIONS & ADVERTISING - COST TO ADVERTISE & PROMOTE MUSEUM AND VARIOUS EVENTS AT NOLAN CENTER		
7507	MEMBERSHIPS & DUES - COSTS OF MEMBERSHIPS & DUES FOR PROGRAMS USED WITHIN MUSEUM AND VISITOR'S CENTER		
7508	INSURANCE - ALLOCATED INSURANCE POLICY EXPENDITURE FOR THE NOLAN CENTER FACILITY		
7509	CREDIT CARD PROCESSING & BANK FEES - AMOUNTS COLLECTED BY BANK FOR USING CREDIT CARDS		
7515	PERMITS, INSPECTIONS & COMPLIANCE - COSTS FOR PERMITS & INSPECTIONS TO KEEP FACILITY IN COMPLIANCE WITH HEALTH & SAFETY REGULATIONS		
7519	PROFESSIONAL SERVICES CONTRACTUAL - ANNUALIZED COST OF JANITORIAL SERVICE FOR THE NOLAN CENTER		
7629	CHARGES FROM CAPITAL FACILITIES - STAFF LABOR COSTS FOR CAPITAL FACILITIES		
7900	CAPITAL EXPENDITURES - OPERATIONAL UPGRADES TO INFRASTRUCTURE OR THE PURCHASE OF EQUIPMENT THAT IS CAPITALIZED BASED UPON THE NATURE AND THE AMOUNT OF THE PURCHASE		

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS

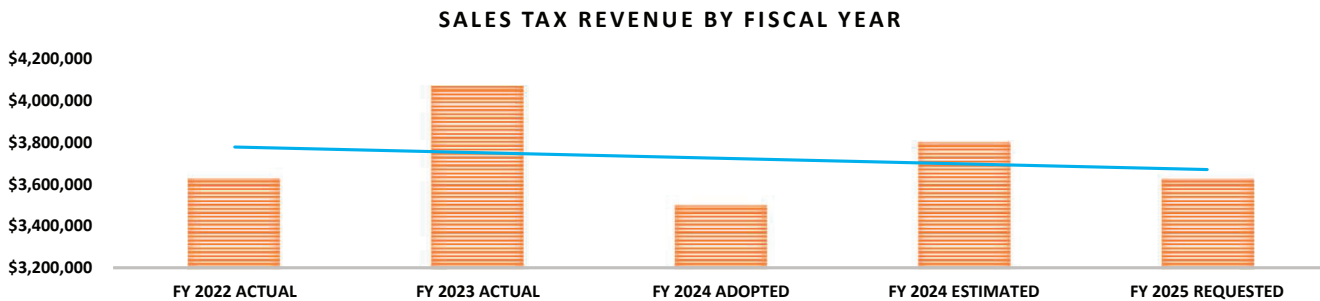


CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #22XXX (Sales Tax Fund Consolidated)

SPECIAL REVENUE FUND TYPE
SALES TAX FUND
DETAIL OF EXPENDITURES

SALES TAX FUND REVENUES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
22000 000 4020	Sales Tax Revenue	\$ 3,627,288	\$ 4,067,508	\$ 3,500,000	\$ 3,800,000	\$ 3,625,000	\$ 3,625,000
22000 000 4025	Penalties & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS-OUT (ALLOCATIONS)							
22000 000 8910	Transfer to General Fund (80%)	\$ 2,901,830	\$ 3,235,591	\$ 2,800,000	\$ 3,040,000	\$ 2,900,000	\$ 2,900,000
22000 000 8926	Transfer to WPS Contribution Fund (20%)	\$ 725,458	\$ 831,917	\$ 700,000	\$ 760,000	\$ 725,000	\$ 725,000
22000 000 8950	Transfer to Residential Construction	\$ -	\$ 1,533,123	\$ 1,533,123	\$ -	\$ -	\$ -

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



JUSTIFICATION & EXPLANATION
SALES TAX FUND

GL ACCT DESCRIPTION

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

SPECIAL REVENUE FUNDS | PARKS & RECREATION

PURPOSE

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

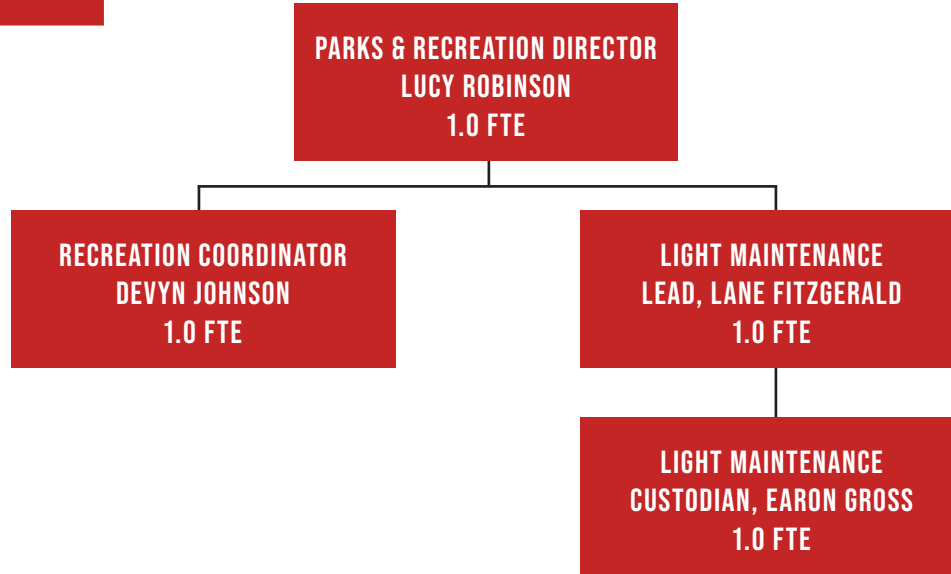
KEY ACCOMPLISHMENTS

- Pool leak repairs completed; pool re-opened
- New full time Parks Facility Maintenance position created and filled
- Racquetball re-purpose project complete; transitioned to strength training, yoga and resistance band training
- Sunday Pump: added Sunday strength training options to the schedule, July-April
- Junior Lifeguard Course completed
- New lifeguard training hours and incentive
- Adopt-A-Garden program creation and engagement
- Senior and youth strength training classes offered
- Aquatics programming combined to create efficiencies and maximize pool use
- Additional strength training equipment purchased and added to arsenal
- Increased community volunteerism, bolstering community program options
- Boosted community center programming, activities and regular hours, increasing access
- Chlorination cell on site, ready for installation
- Community Center upgrades: organization, storage, interior/exterior paint
- Community collaborations during land slide tragedy
- City Park upgrades: main pavilion fire pit and hood, stairs from road to beach, new electric panel with lights and outlets installed, along with windows for natural lighting
- Summer seasonal pool schedule launched with success, eliminating mid-day closure, offering youth swim lessons, an afternoon open swim and collaborating with the Nolan Center & Library to provide additional summer activities for youth

LEVEL OF SERVICE AND BUDGET IMPACT

- Temporary wages in FY25 will result in limited aquatics programs and activities, reduced facility hours, along with a decreased ability to manage local parks, green spaces and trails.
- The P&R team will strive to offer safe, high-quality services despite the massive deficit.

PERSONNEL



FY 2023: 3.0 FTE

FY 2024: 3.0 FTE

FY 2025: 4.0 FTE

DEPARTMENT GOALS

- Adjust facility and program schedule based on FY25 budget
- Explore grant funding opportunities to offset budget constraints.
- Increase community access to recreation programming and activities by expanding volunteer programs.
- Improve collaborative efforts within the CBW, local agencies and organizations to offer expanded services, outreach and engagement.
- Create an in-house surplus system, reducing storage, improving facility access, safety and aesthetics
- Bolster park and playground improvements with sponsorship opportunities and Adopt-A-Park program, engaging community, agencies and businesses
- Park improvements include: drainage solutions, paint public restrooms, complete preventative maintenance throughout park structures and buildings

PERFORMANCE METRICS

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

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL 2025 ANNUAL BUDGET

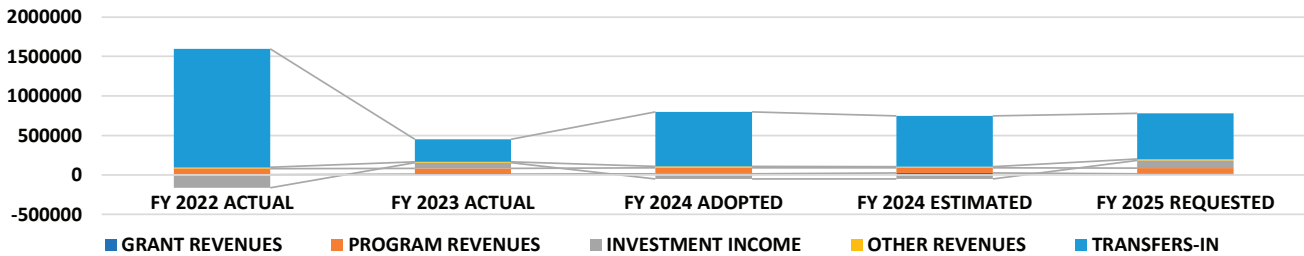
Fund 24XXX (Parks & Recreation Consolidated)

SPECIAL REVENUE TYPE PARKS AND RECREATION

SUMMARY OF REVENUES & EXPENDITURES

CATEGORY	SUMMARY OF REVENUES BY TYPE					
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATE	FY 2025 REQUESTED	FY 2025 APPROVED
GRANT REVENUES	4,730	9,089	14,000	24,630	14,000	14,000
PROGRAM REVENUES	76,317	72,166	74,000	65,679	71,387	71,387
INVESTMENT INCOME	(161,277)	76,098	(51,510)	(51,510)	100,000	100,000
OTHER REVENUES	15,654	10,877	23,500	17,255	15,800	15,800
TRANSFERS-IN	1,500,402	283,736	685,219	640,475	577,489	554,489
TOTAL REVENUE & TRANSFERS-IN	\$1,435,826	\$ 451,967	\$ 745,209	\$ 696,528	\$ 778,676	\$ 755,676

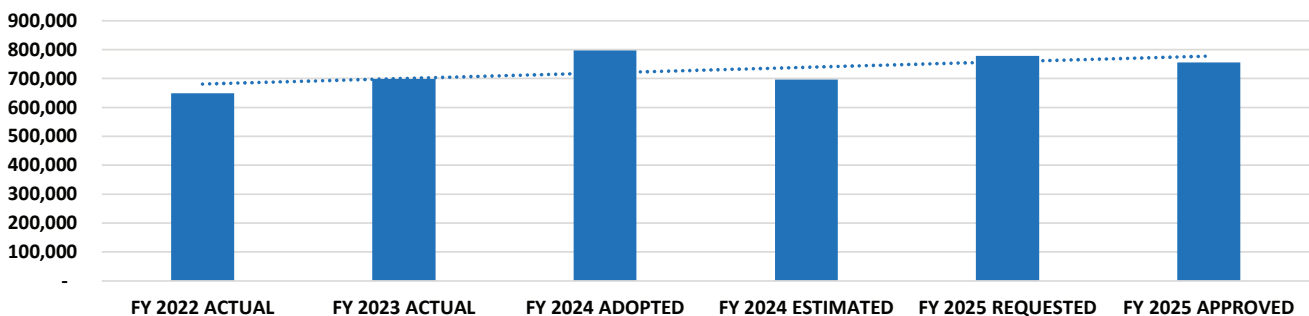
PARKS & RECREATION REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
	ACTUAL	ACTUAL	ADOPTED	ESTIMATE	REQUESTED	APPROVED
GENERAL EXPENDITURES						
PERSONNEL	361,205	356,519	375,591	415,447	405,781	405,781
COMMODITIES	18,124	37,580	20,500	14,050	25,800	25,800
SERVICES	37,962	34,948	47,590	52,661	40,307	40,307
INTERGOVERNMENTAL	9,076	20,322	28,737	28,737	31,738	31,738
CAPITAL	-	-	-	-	-	-
TRANSFERS-OUT	-	-	-	-	-	-
DEPARTMENT SPECIFIC EXPENDITURES						
POOL EXPENDITURES	158,440	177,841	226,800	137,251	186,400	178,400
PARKS CENTER EXPENDITURES	48,037	56,285	38,500	14,563	40,650	35,650
RECREATION EXPENDITURES	15,822	14,697	59,000	33,819	48,000	38,000
TOTAL EXPENDITURES	648,666	698,191	796,718	696,528	778,676	755,676

PARKS & RECREATION EXPENDITURES BY FISCAL YEAR



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund 24XXX (Consolidated P&R)

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

		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
REVENUES & TRANSFERS-IN							
24000 000 4101	State Of AK Share Of PERS	\$ 13,227	\$ 5,245	\$ 12,000	\$ 12,000	\$ 10,000	\$ 10,000
24000 000 4550	Interest Income	\$ (161,277)	\$ 76,098	\$ (51,510)	\$ (51,510)	\$ 100,000	\$ 100,000
24000 140 4690	Donations & Sponsorships	\$ 655	\$ 2,727	\$ 6,000	\$ 3,810	\$ 4,000	\$ 4,000
24000 140 4703	Merchandise & Concessions	\$ 1,820	\$ 1,485	\$ 1,000	\$ 1,145	\$ 1,500	\$ 1,500
24000 140 4712	Fee Assistance Donations	\$ 385	\$ 1,410	\$ 2,500	\$ 300	\$ 300	\$ 300
24000 140 4716	Community Contractor Revenue	\$ (433)	\$ 10	\$ 2,000	\$ -	\$ -	\$ -
24000 000 4900	Transfer from Other Fund	\$ 10,104	\$ -	\$ -	\$ -	\$ -	\$ -
24000 000 4910	Transfer From General Fund	\$ 1,490,298	\$ 283,736	\$ 685,219	\$ 640,475	\$ 577,489	\$ 554,489
24000 140 4922	Transfer From Sales Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24010 141 4702	Pool Program Revenues	\$ 52,521	\$ 48,263	\$ 50,000	\$ 31,413	\$ 44,066	\$ 44,066
24010 141 4705	Pool Reservations	\$ 5,084	\$ 2,751	\$ 5,000	\$ 2,608	\$ 3,481	\$ 3,481
24020 142 4705	Parks Reservations	\$ 2,735	\$ 5,090	\$ 2,500	\$ 4,210	\$ 4,012	\$ 4,012
24030 143 4702	Recreation Program Revenues	\$ 12,210	\$ 12,317	\$ 12,000	\$ 20,786	\$ 15,104	\$ 15,104
24030 143 4705	Recreation Reservations	\$ 3,768	\$ 3,746	\$ 4,500	\$ 6,663	\$ 4,725	\$ 4,725
24000 000 4600	Miscellaneous Revenue	\$ 4,730	\$ 2,921	\$ -	\$ 630	\$ -	\$ -
24300 000 4590	State Grant Revenue	\$ -	\$ 6,168	\$ 14,000	\$ 24,000	\$ 14,000	\$ 14,000
24300 000 4595	Miscellaneous Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES & TRANSFERS-IN		\$ 1,435,826	\$ 451,967	\$ 745,209	\$ 696,528	\$ 778,676	\$ 755,676

GENERAL OPERATING EXPENDITURES

24000 140 6001	Salaries & Wages	\$ 162,759	\$ 177,138	\$ 208,918	\$ 211,602	\$ 246,894	\$ 246,894
24000 140 6002	Temporary Wages	\$ 95,664	\$ 81,221	\$ 50,000	\$ 102,974	\$ 50,000	\$ 50,000
24000 140 6005	Overtime	\$ 1,891	\$ 2,802	\$ 6,000	\$ 4,589	\$ 5,000	\$ 5,000
24000 140 6100	Employer Costs	\$ 97,521	\$ 93,470	\$ 107,173	\$ 95,444	\$ 100,387	\$ 100,387
24000 140 7630	Community Contractor Expenses	\$ -	\$ -	\$ 1,400	\$ -	\$ -	\$ -
24000 140 7001	Materials & Supplies	\$ 15,435	\$ 34,018	\$ 15,000	\$ 11,383	\$ 16,000	\$ 16,000
24000 140 7010	Vehicle Maintenance	\$ 2,201	\$ 3,071	\$ 3,000	\$ 929	\$ 2,000	\$ 2,000
24000 140 7050	Concessions & Merchandise for Resale	\$ -	\$ -	\$ 500	\$ 1,238	\$ 3,000	\$ 3,000
24000 140 7100	Uniform, Gear & Clothing	\$ 489	\$ 491	\$ 2,000	\$ 500	\$ 4,800	\$ 4,800
24000 140 7502	Phone & Internet	\$ 8,035	\$ 8,753	\$ 9,277	\$ 8,757	\$ 9,000	\$ 9,000
24000 140 7503	Information Technology	\$ 7,003	\$ 4,455	\$ 6,900	\$ 624	\$ 3,880	\$ 3,880
24000 140 7505	Travel & Training	\$ 2,520	\$ 6,083	\$ 4,500	\$ 16,275	\$ 5,750	\$ 5,750
24000 140 7506	Publications & Advertising	\$ 1,026	\$ 2,000	\$ 2,000	\$ 282	\$ 500	\$ 500
24000 140 7507	Memberships & Dues	\$ 239	\$ 505	\$ 1,020	\$ 4,119	\$ 500	\$ 500
24000 140 7508	Insurance	\$ 16,110	\$ 12,702	\$ 19,494	\$ 19,494	\$ 18,677	\$ 18,677
24000 140 7509	Bank & Credit Card Fees	\$ 3,029	\$ 1,849	\$ 3,000	\$ 2,135	\$ 2,000	\$ 2,000
24000 140 7515	Permits, Inspections & Compliance	\$ 3,371	\$ 1,887	\$ 3,500	\$ 838	\$ 3,500	\$ 3,500
24000 140 7519	Professional Services	\$ -	\$ -	\$ -	\$ 976	\$ -	\$ -
24000 140 7621	Charges from Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24000 140 7622	Charges from Garage	\$ 4,016	\$ 4,345	\$ 8,244	\$ 8,244	\$ 10,947	\$ 10,947
24000 140 7629	Charges from Capital Facilities	\$ 5,060	\$ 15,976	\$ 20,494	\$ 20,494	\$ 20,791	\$ 20,791
TOTAL GENERAL OPERATING		\$ 426,368	\$ 449,369	\$ 472,418	\$ 510,895	\$ 503,626	\$ 503,626

SWIMMING POOL OPERATING EXPENDITURES

24010 141 7002	Facility Repair & Maintenance	\$ 10,519	\$ 19,203	\$ 17,000	\$ 43,957	\$ 5,700	\$ 5,700
24010 141 7008	Non-capital Equipment	\$ 7,819	\$ 17,969	\$ 1,000	\$ 10,423	\$ 2,500	\$ 2,500
24010 141 7009	Equipment Repair & Maintenance	\$ 5,165	\$ 1,399	\$ 5,000	\$ 2,133	\$ 28,000	\$ 20,000
24010 141 7021	Water Treatment Chemicals	\$ 15,913	\$ 19,714	\$ 27,500	\$ 13,377	\$ 30,200	\$ 30,200
24010 141 7501	Pool Utilities	\$ 119,024	\$ 104,862	\$ 146,300	\$ 67,361	\$ 110,000	\$ 110,000
24010 141 7900	Pool Capital Expenditures	\$ -	\$ 14,694	\$ 30,000	\$ -	\$ 10,000	\$ 10,000
TOTAL SWIMMING POOL OPERATING		\$ 158,440	\$ 177,841	\$ 226,800	\$ 137,251	\$ 186,400	\$ 178,400

PARKS OPERATING EXPENDITURES

24020 142 7002	Facility Maintenance	\$ 31,824	\$ 19,656	\$ 20,000	\$ 5,714	\$ 20,000	\$ 15,000
24020 142 7008	Non-capital Equipment	\$ 3,778	\$ 1,866	\$ 2,500	\$ 1,035	\$ 3,650	\$ 3,650
24020 142 7009	Equipment Repair & Maintenance	\$ 958	\$ 2,860	\$ 2,000	\$ 383	\$ 3,000	\$ 3,000
24020 142 7501	Utilities	\$ 11,477	\$ 8,046	\$ 14,000	\$ 7,371	\$ 14,000	\$ 14,000
24020 142 7900	Parks Capital Expenditures	\$ -	\$ 23,857	\$ -	\$ 60	\$ -	\$ -
TOTAL PARKS OPERATING EXPENDITURES		\$ 48,037	\$ 56,285	\$ 38,500	\$ 14,563	\$ 40,650	\$ 35,650

COMMUNITY CENTER OPERATING EXPENDITURES

24030 143 7002	Facility Repair & Maintenance	\$ 5,448	\$ 1,746	\$ 47,500	\$ 13,276	\$ 35,000	\$ 25,000
24030 143 7008	Non-capital Equipment	\$ 1,358	\$ 4,859	\$ -	\$ 10,818	\$ -	\$ -
24030 143 7009	Equipment Repair & Maintenance	\$ -	\$ -	\$ 1,500	\$ 311	\$ 3,000	\$ 3,000
24030 143 7501	Utilities	\$ 9,016	\$ 8,092	\$ 10,000	\$ 9,414	\$ 10,000	\$ 10,000
24030 143 7900	Recreation Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COMMUNITY CENTER		\$ 15,822	\$ 14,697	\$ 59,000	\$ 33,819	\$ 48,000	\$ 38,000

TOTAL OPERATING EXPENDITURES \$ 648,666 698,191 796,718 696,528 778,676 755,676

TOTAL REVENUES & TRANSFERS-IN \$ 1,435,826 451,967 745,209 696,528 778,676 755,676

TOTAL EXPENDITURES \$ 648,666 698,191 796,718 696,528 778,676 755,676

P&R SURPLUS (DEFICIT) \$ 787,160 (246,224) (51,510) (0) (0) (0)

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



SPECIAL REVENUE FUND: PARKS & RECREATION CIP FUND

Fund #24300

Project Description	GL Account	Account Description	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
			ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
PROJECT: 24003	24300 000 4910 00 24003	Transfer from General Fund	\$ 110,184	\$ -	\$ -	\$ -	\$ -
Pool Lighting Upgrades	24300 000 9999 00 24003	Pool Lighting Replacement Project	\$ 10,713	\$ -	\$ -	\$ -	\$ -
		Resources available over resour	\$ 99,471	\$ -	\$ -	\$ -	\$ -
PROJECT: 24004	24300 000 4978 00 24004	Transfer from CPV Fund (Cash Mai	\$ 9,197	\$ 47,579	\$ 37,202	\$ 34,368	\$ 34,368
Mt. Dewey Trail Expansion	24300 000 4999 48 24004	FLAP Grant Revenue for Mt. Dewe	\$ 82,334	\$ 994,579	\$ 374,778	\$ 346,228	\$ 346,228
	24300 142 9999 48 24004	FLAP Grant Expenditures for Mt. D	\$ 91,532	\$ 947,000	\$ 411,980	\$ 380,596	\$ 380,596
		Resources available over resour	\$ (0)	\$ -	\$ -	\$ -	\$ -
PROJECT: 24006	24300 000 4999 50 24006	DCRA-LGLR Grant Revenue	\$ 25,219	\$ 175,000	\$ 149,782	\$ -	\$ -
Swimming Pool	24300 000 4910 00 24006	Transfer from General Fund	\$ -	\$ 202,093	\$ 346,850	\$ -	\$ -
Siding & Birck	24300 141 9999 50 24006	Pool Siding Replacement (DCRA - C	\$ 25,219	\$ 377,093	\$ 496,631	\$ -	\$ -
Column Façade Replacement		Resources available over resour	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT: 24007	24300 000 4910 00 24007	Transfer from General Fund	\$ 2,156	\$ 80,085	\$ 30,000	\$ -	\$ -
City Park Pavillion	24300 142 9999 00 24007	City Park Pavillion Fire Place Repai	\$ 2,156	\$ 80,085	\$ 30,000	\$ -	\$ -
Fire Place Repair		Resources available over resour	\$ 0	\$ -	\$ -	\$ -	\$ -
PROJECT: 24008	24300 000 4999 11 24008	CDBG-CV Grant Revenue	\$ 543,585	\$ 806,712	\$ 75,754	\$ -	\$ -
Pool HVAC Upgrades	24300 000 9999 11 24008	CDBG-CV Grant Expenditures (Poo	\$ 540,888	\$ 806,712	\$ 75,754	\$ -	\$ -
		Resources available over resour	\$ 2,697	\$ -	\$ -	\$ -	\$ -
PROJECT: 24009	24300 000 4910 00 24009	Transfer from General Fund	\$ 36,596	\$ 30,000	\$ -	\$ -	\$ -
Pool Leak Repair	24300 000 9999 00 24009	Pool Leak Project Repair Expendit	\$ 36,596	\$ 30,000	\$ -	\$ -	\$ -
		Resources available over resour	\$ (0)	\$ -	\$ -	\$ -	\$ -
PROJECT: 24010	24300 000 4999 24 24010	DHS & EM 2021 Disaster Grant Re	\$ -	\$ 120,000	\$ -	\$ 130,671	\$ 130,671
City Park Pavillion Replacement Project	24300 000 9999 24 24010	City Park Pavillion Replacement Pr	\$ -	\$ 120,000	\$ -	\$ 130,671	\$ 130,671
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -	\$ -
SUMMARY		TOTAL TRANSFERS FROM GF FOR CIP	\$ 148,936	\$ 312,178	\$ 376,850	\$ -	\$ -
		TOTAL BUDGETED CIP EXPENDITURES	\$ 707,103	\$ 2,360,890	\$ 1,014,365	\$ 511,267	\$ 511,267

JUSTIFICATION & EXPLANATION
PARKS & RECREATION FUND

GL ACCT DESCRIPTION

140 4101	PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
000 4550	INTEREST INCOME - INTEREST FROM CENTRAL TREASURY GAINS AND INVESTMENT INCOME FROM P&R PRINCIPAL IN THE PERMANENT FUND		
140 4690	DONATIONS & SPONSORSHIPS - REVENUE FROM DONATIONS & SPONSORSHIPS		
140 4703	MERCHANDISE & CONCESSIONS - REVENUE FROM SALES OF MERCHANDISE		
140 4712	FEE ASSISTANCE DONATIONS - DONATIONS TO COVER MEMBER ADMISSION FEES TO PROGRAMS		
140 4716	COMMUNITY CONTRACTOR REVENUE - REVENUE SHARED FROM CONTRACTORS		
140 4910	TRANSFER FROM GENERAL FUND - ANNUAL ALLOTMENT TRANSFERRED TO P&R FROM GENERAL FUND		
140 4922	TRANSFER FROM SALES TAX FUND - ANNUAL ALLOTMENT TRANSFERRED TO P&R FROM SALES TAX FUND		
140 4920	TRANSFER FROM PERMANENT FUND - ANNUAL ALLOTMENT TRANSFERRED TO P&R FROM PERMANENT FUND		
141 4702	POOL PROGRAM REVENUES - REVENUE FROM SWIM LESSONS, LAP SWIM, WATER AEROBICS, AND OTHER MISC. POOL PROGRAMS		
141 4705	POOL RESERVATIONS - REVENUE FROM RENTAL OF POOL FACILITY		
142 4705	PARKS RESERVATIONS - REVENUE FROM RENTAL OF RV PARKS		
143 4702	RECREATION PROGRAM REVENUES - REVENUES FROM PICKLEBALL, TOT GYM, JIU JITSU, VOLLEYBALL, ARCHERY, AND OTHER MISC. RECREATIONAL PROGRAMS		
143 4705	RECREATIONAL RESERVATIONS - REVENUES FROM PARK & FACILITY RESERVATIONS SUCH AS CITY PARK & SHOEMAKER SHELTERS, COVERED PLAYGROUND, WRANGELL COMMUNITY CENTER FACILITY		
000 4590	STATE GRANT REVENUE - GRANT REVENUES RECEIVED FROM THE STATE OF ALASKA		
000 4595	MISCELLANEOUS GRANTS - REVENUE FROM MISC. GRANTS		
000 4599	FEDERAL GRANT REVENUE - GRANT REVENUES RECEIVED FROM THE FEDERAL GOVERNMENT OR THAT ARE INITIALLY FUNDED THROUGH THE FEDERAL GOVERNMENT AND THEN PASSED THROUGH THE STATE		
140 6001	SALARIES & WAGES		
	PARKS AND RECREATION DIRECTOR SALARY	\$	78,419
	RECREATION COORDINATOR SALARY	\$	53,450
	CUSTODIAN/LIGHT MAINTENANCE SALARY	\$	55,164
	CUSTODIAN/LIGHT MAINTENANCE SALARY	\$	59,859
	TOTAL	\$	246,894
140 6005	OVERTIME		
	CUSTODIAN/LIGHT MAINTENANCE SALARY OT	\$	3,000
	CUSTODIAN/LIGHT MAINTENANCE SALARY OT	\$	2,000
	TOTAL	\$	5,000
140 6100	PERSONNEL BENEFITS		
	FICA, SBS AND MEDICARE (7.58%)	\$	19,094
	STATE OF ALASKA PERS (22%)	\$	55,417
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	25,877
	TOTAL	\$	100,387

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



- 140 7001 **MATERIALS & SUPPLIES** - OFFICE SUPPLIES FOR POOL OFFICE, CLEANING SUPPLIES FOR LOCKER ROOMS, MISC. SUPPLIES FOR POOL, PARKS, AND RECREATION FACILITIES
- 140 7630 **COMMUNITY CONTRACTOR EXPENSES** - ANNUAL ALLOTMENT FOR HIRE OF COMMUNITY CONTRACTORS
- 140 7004 **POSTAGE & SHIPPING** - INCLUDES COST OF POSTAGE FOR P&R MAILINGS
- 140 7010 **VEHICLE MAINTENANCE** - COST OF P&R VEHICLE GENERAL MAINTENANCE
- 140 7050 **CONCESSIONS & MERCHANDISE FOR RESALE** - COST OF CONCESSION & MERCHANDISE PURCHASE WITH INTENT FOR RESALE

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

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #25000 & 25300 (SRS Consolidated)

SPECIAL REVENUE FUND
SECURE RURAL SCHOOLS FUND
 DETAIL OF EXPENDITURES

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
SRS REVENUES & TRANSFERS-IN							
25000 000 4170	Secure Rural Schools - Federal Payment	\$ 1,171,313	807,880	\$ 750,000	\$ 837,848	\$ 800,000	\$ 800,000
25000 000 4550	Interest Income	\$ -	-	\$ 90,977	\$ 90,977	\$ 80,000	\$ 80,000
TOTAL REVENUES & TRANSFERS-IN		\$ 1,171,313	807,880	\$ 840,977	\$ 928,825	\$ 880,000	\$ 880,000
SRS EXPENDITURES & TRANSFERS-OUT							
25000 000 7825	Contribution To Wrangell Public Schools	\$ 1,303,069	876,259	\$ 900,000	\$ 900,000	\$ 550,000	\$ 550,000
25000 000 8990	Transfer to SRS Capital Project Fund	\$ 40,449	-	\$ 668,684	\$ 45,876	\$ 520,000	\$ 520,000
25000 000 8900	Transfer to Debt Service Fund	\$ -	35,353	\$ -	\$ 247,625	\$ 242,875	\$ 242,875
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ 1,343,517	\$ 911,612	\$ 1,568,684	\$ 1,193,501	\$ 1,312,875	\$ 1,312,875
TOTAL REVENUES		\$ 1,171,313	807,880	\$ 840,977	\$ 928,825	\$ 880,000	\$ 880,000
TOTAL EXPENDITURES		\$ (1,343,517)	(911,612)	\$ (1,568,684)	\$ 1,193,501	\$ 1,312,875	\$ 1,312,875
CHANGE IN NET POSITION		\$ (172,204)	(103,732)	\$ (727,706)	\$ (264,676)	\$ (432,875)	\$ (432,875)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 2,401,799	2,229,595	\$ 2,193,273	\$ 2,125,863	\$ 1,861,187	\$ 1,861,187
CHANGE IN NET POSITION		\$ (172,204)	\$ (103,732)	\$ (727,706)	\$ (264,676)	\$ (432,875)	\$ (432,875)
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 2,229,595	2,125,863	\$ 1,465,566	\$ 1,861,187	\$ 1,428,312	\$ 1,428,312

SPECIAL REVENUE FUND: SECURE RURAL SCHOOLS FUND CIP FUND

Fund # 25300

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
SRS REVENUES & TRANSFERS-IN							
25300 000 4925 00 00000	Transfer from SRS Fund	\$ 40,449	-	\$ 668,684	\$ 45,876	\$ 520,000	\$ 520,000
25300 000 4600 00 00000	Reimbursement from WPSD	\$ -	-	\$ 300,500	\$ 267,850	\$ -	\$ -
25300 000 4999 00 25001	CDBG HS Fire Alarm Grant	\$ -	283,297	\$ 423,771	\$ 520,601	\$ -	\$ -
TOTAL REVENUES & TRANSFERS-IN		\$ 40,449	283,297	\$ 1,392,955	\$ 834,326	\$ 520,000	\$ 520,000
SRS EXPENDITURES & TRANSFERS-OUT							
25300 101 9999 00 25001	HS Fire Alarm Project Expenses (#25001)	\$ 40,249	277,925	\$ 738,370	\$ 407,262	\$ -	\$ -
25300 101 9999 00 25002	HS Sidewalk Repairs (#25002)	\$ 200	59,832	\$ -	\$ -	\$ -	\$ -
25300 101 9999 00 25003	HS Elevator Modernization (#25003)	\$ -	22,981	\$ 186,932	\$ 2,943	\$ 270,000	\$ 270,000
25300 101 9999 00 25004	Under Ground Storage Project (#25004)	\$ -	18,567	\$ 167,153	\$ 91,649	\$ 250,000	\$ 250,000
25300 101 9999 00 25005	School Condition Survey	\$ -	213,808	\$ 300,500	\$ 54,042	\$ -	\$ -
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ 40,449	593,113	\$ 1,392,955	\$ 555,896	\$ 520,000	\$ 520,000
CHANGE IN NET POSITION		\$ -	\$ (309,816)	\$ -	\$ 278,430	\$ -	\$ -
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 31,385	31,385	\$ 31,385	\$ (278,431)	\$ 31,385	\$ 31,385
CHANGE IN NET POSITION		\$ -	\$ (309,816)	\$ -	\$ 278,430	\$ -	\$ -
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 31,385	\$ (278,431)	\$ 31,385	\$ (0)	\$ 31,385	\$ 31,385

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #26000

SPECIAL REVENUE FUND
WPSD LOCAL CONTRIBUTION FUND
DETAIL OF EXPENDITURES

WPSD LOCAL CONTRIBUTION REVENUES & TRANSFERS-IN		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
26000 000 4922	Transfer from Sales Tax (20%)	\$ 725,458	\$ 831,917	\$ 700,000	\$ 760,000	\$ 725,000	\$ 725,000
26000 000 4550	Interest Income	-	-	\$ 10,054	\$ 10,054	\$ 40,000	\$ 40,000
TOTAL REVENUES & TRANSFERS-IN		\$ 725,458	\$ 831,917	\$ 710,054	\$ 770,054	\$ 765,000	\$ 765,000

WPSD LOCAL CONTRIBUTION EXPENDITURES & TRANSFERS-OUT		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
26000 000 7825	Contribution To Wrangell Public Schools	\$ -	\$ 741,489	\$ 700,000	\$ 700,000	\$ 750,000	\$ 750,000
26000 000 7509	ARSSTC Sales Tax Fees	\$ -	\$ 7,782	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ -	\$ 749,271	\$ 700,000	\$ 710,000	\$ 760,000	\$ 760,000

TOTAL REVENUES & TRANSFERS-IN	\$ 725,458	\$ 831,917	\$ 710,054	\$ 770,054	\$ 765,000	\$ 765,000
TOTAL EXPENDITURES & TRANSFERS-OUT	\$ -	\$ 749,271	\$ 700,000	\$ 710,000	\$ 760,000	\$ 760,000
CHANGE IN NET POSITION	\$ 725,458	\$ 82,646	\$ 10,054	\$ 60,054	\$ 5,000	\$ 5,000
BEGINNING RESERVE BALANCE (7/1/20XX)	\$ -	\$ 725,458	\$ 741,509	\$ 808,104	\$ 868,158	\$ 868,158
CHANGE IN NET POSITION	\$ 725,458	\$ 82,646	\$ 10,054	\$ 60,054	\$ 5,000	\$ 5,000
ENDING RESERVE BALANCE (6/30/XXXX)	\$ 725,458	\$ 808,104	\$ 701,563	\$ 868,158	\$ 873,158	\$ 873,158

JUSTIFICATION & EXPLANATION

WPSD LOCAL CONTRIBUTION FUND

GL ACCT DESCRIPTION

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

SPECIAL REVENUE FUNDS | TRANSIENT TAX

PURPOSE

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

Leadership aims to sustainably develop and promote Wrangell as picturesque coastal town through thoughtful management and community collaboration, while maintaining the small-town quality of life for residents. Marketing initiatives strive to promote the community as an authentic Alaska town with a variety of recreation opportunities for independent travelers that offers unique experiences unable to be obtained anywhere else in the world.

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

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

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

KEY ACCOMPLISHMENTS

- Established new workplans with clear roles and responsibilities within job descriptions
- Began negotiations with the State regarding Petroglyph Beach State Park
- Developed, approved and began implementation of the CY24 Marketing Plan
- Implemented the Tourism Management Best Practices program
- Crafted and schedule activity to conduct an in-market Visitor Survey
- Built a library of digital media through newly acquired technology
- Successfully partnered with USA Today, Outside Magazine and Conde Nast
- Coordinated Visitor Industry economic studies through a consultant
- Onboarded a mobile mapping application for in-market visitors
- Designed new street banners and held a community ceremony honoring the indigenous art
- Transition to Google Analytics 4
- Onboarded a customer relationship management system for marketing and lead generation

LEVEL OF SERVICE AND BUDGET IMPACT

FY24 saw an increase in departmental spending compared to FY23. This strategic investment aimed to propel the Department's new initiatives forward, coinciding with the establishment of the Marketing and Community Development Coordinator position.

For FY25, the overall budget remains largely unchanged. Staff are committed to ensuring their expenditures are sustainable in the long term. This means minimizing reliance on reserve funds and focusing on revenue growth.

Planned expenditures for FY25 empower staff to achieve the departmental goals and objectives outlined in the workplan. Priorities include funding for digital marketing initiatives and internal systems and software management. This will attract more independent travelers to Wrangell, increasing revenue streams. As well improved technology will enhance efficiency and effectiveness in work outcomes.

By focusing on sustainable growth strategies and leveraging new resources, staff are confident in our ability to meet the challenges and opportunities ahead.

DEPARTMENT GOALS

- Establish policies that support sustainable growth
- Maintain strong public relations and increase industry awareness
- Increase independent and business travel to the island
- Maximize local benefits
- Create a quality experience for visitors
- Effectively plan for and prioritize infrastructure needs
- Fuel the visitor economy
- Drive consistent year-round demand for the destination
- Improve visitor experience in market
- Foster brand awareness, trust and loyalty
- Differentiate Wrangell from other Alaska destinations

TRENDS & FUTURE CHALLENGES

TRENDS

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

CHALLENGES

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

PERSONNEL



FY 2023: 1.0 FTE

FY 2024: 2.0 FTE

FY 2025: 2.0 FTE

PERFORMANCE METRICS

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

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

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

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund 28000

SPECIAL REVENUE TYPE
TRANSIENT TAX FUND
SUMMARY OF REVENUES & EXPENDITURES

TRANSIENT TAX REVENUES		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
28000 000 4080	Bed (Transient) Tax	\$ 61,261	58,773	\$ 57,500	\$ 61,908	\$ 60,000	\$ 60,000
28000 000 4085	Bed Tax Penalties & Interest	\$ -	-	\$ -	\$ -	\$ -	\$ -
28000 000 4550	Interest Income	\$ -	-	\$ 10,912	\$ 10,912	\$ 3,510	\$ 3,510
28000 000 4606	Ad Revenue	\$ 125	-	\$ 6,000	\$ -	\$ -	\$ -
TOTAL TRANSIENT TAX REVENUES		\$ 61,386	58,773	\$ 74,412	\$ 72,820	\$ 63,510	\$ 63,510
TRANSIENT TAX EXPENDITURES							
28000 000 7001	Materials & Supplies	\$ 130	1,744	\$ 1,500	\$ 685	\$ 1,500	\$ 1,500
28000 000 7004	Postage & Shipping	\$ 2,174	485	\$ 7,000	\$ -	\$ 3,000	\$ 3,000
28000 000 7502	Phone/Internet	\$ 696	820	\$ 759	\$ 660	\$ 1,250	\$ 1,250
28000 000 7503	Information Technology	\$ 1,311	6,011	\$ 3,350	\$ 9,011	\$ 5,697	\$ 5,697
28000 000 7505	Travel & Training	\$ 9,873	9,849	\$ 24,000	\$ 20,845	\$ 15,500	\$ 15,500
28000 000 7506	Publications & Advertising	\$ 8,022	14,495	\$ 42,500	\$ 10,680	\$ 38,500	\$ 38,500
28000 000 7507	Memberships & Dues	\$ 1,175	575	\$ 3,900	\$ 1,562	\$ 2,815	\$ 2,815
28000 000 7519	Professional Services Contractual	\$ -	3,000	\$ 13,000	\$ 7,781	\$ 28,000	\$ 28,000
28000 000 7576	Promotional	\$ 9,144	16,068	\$ 26,450	\$ 12,144	\$ 10,500	\$ 10,500
28000 000 8921	Transfer to Nolan Center	\$ 12,000	-	\$ 12,000	\$ -	\$ 7,000	\$ 7,000
TOTAL TRANSIENT TAX EXPENDITURES		\$ 44,525	53,047	\$ 134,459	\$ 63,368	\$ 113,762	\$ 113,762
TOTAL REVENUES		\$ 61,386	58,773	\$ 74,412	\$ 72,820	\$ 63,510	\$ 63,510
TOTAL EXPENDITURES		\$ (44,525)	(53,047)	\$ (134,459)	\$ 63,368	\$ (113,762)	\$ (113,762)
CHANGE IN NET POSITION		\$ 16,861	5,725	\$ (60,047)	\$ 9,452	\$ (50,252)	\$ (50,252)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 140,289	157,150	\$ 193,262	\$ 167,798	\$ 177,250	\$ 177,250
CHANGE IN NET POSITION		\$ 16,861	\$ 5,725	\$ (60,047)	\$ 9,452	\$ (50,252)	\$ (50,252)
ENDING RESERVE BALANCE (6/30/20XX)		\$ 157,150	\$ 162,876	\$ 133,215	\$ 177,250	\$ 126,998	\$ 126,998

JUSTIFICATION & EXPLANATION
TRANSIENT TAX

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

SPECIAL REVENUE FUNDS | COMMERCIAL PASSENGER VESSEL FUND (CPV)

PURPOSE

The Economic Development Department, in collaboration with the Marketing Coordinator and the Wrangell Convention and Visitors Bureau, oversees the allocation and utilization of funds from the State's Commercial Passenger Vessel (CPV) Excise Tax. This tax, established in December 2006, applies to passengers on overnight cruise ships that anchor or dock in Alaska's waters for more than 72 hours, allowing passengers to disembark and explore. Currently, the tax is \$34.50 per passenger, with the total amount distributed to municipalities based on a formula determined by the Department of Revenue. This program provides Wrangell with valuable resources to support its tourism industry and enhance the visitor experience.

KEY ACCOMPLISHMENTS

- Implementation and monitoring of the Tourism Best Practices program
- Installation of the downtown street banners
- Research and funding for a community wide industry management plan
- Community engagement activities plan prepared for implementation
- Information videos plan and initial release
- Successful port call of 2,000 passenger vessel in May of 2024

LEVEL OF SERVICE AND BUDGET IMPACT

While initial projections for CPV Excise Tax revenue were higher, staff anticipate receiving less this year due to several factors. These include cruise line cancellations for new destinations and regional competition, alongside the recent bankruptcy of another cruise line.

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

DEPARTMENT GOALS

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

- Prioritize funding for tourism management plan
- Facilitate comprehensive public process to better understand resident and established business owner sentiments and tolerance for growth
- Empower local operators to curate new and unique shore excursions to support dispersion of visitors on high-capacity days
- Provide high quality in-market experiences to encourage return visitors from cruise ship passengers
- Continue active discussion with Cruise Line Agencies of Alaska to ensure adequate and preferred scheduling
- Promote sustainable tourism practices through the best management practices program



PERSONNEL

**ECONOMIC DEVELOPMENT
DIRECTOR
KATE THOMAS
1.0 FTE**

**MARKETING & COMMUNITY
DEVELOPMENT COORDINATOR
MATT HENSON
1.0 FTE**

FY 2023: 1.0 FTE

FY 2024: 2.0 FTE

FY 2025: 2.0 FTE

PERFORMANCE METRICS

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

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

TRENDS & FUTURE CHALLENGES

TRENDS

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

CHALLENGES

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

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund 28010

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

		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
CPV FUND REVENUES							
28010 000 4180	CPV Excise Share Revenue	\$ 58,660	\$ 36,620	\$ 50,000	\$ 70,975	\$ 55,418	\$ 55,418
28010 000 4550	Interest Income	\$ -	\$ -	\$ 19,139	\$ 19,139	\$ 15,000	\$ 15,000
TOTAL REVENUES		\$ 58,660	\$ 36,620	\$ 69,139	\$ 90,114	\$ 70,418	\$ 70,418
CPV FUND EXPENDITURES							
28010 000 7001	Materials & Supplies	\$ 1,238	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ 4,500
28010 000 7519	Professional/Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000
28010 000 7900	Capital Expenditures	\$ -	\$ 49,380	\$ 50,000	\$ 5,021	\$ 50,000	\$ 30,000
28010 000 8990	Transfer to Parks and Recreation CIP Fund	\$ -	\$ 3,139	\$ 113,002	\$ 37,202	\$ -	\$ 34,368
TOTAL EXPENDITURES		\$ 1,238	\$ 52,519	\$ 167,502	\$ 42,223	\$ 54,500	\$ 138,868
TOTAL CHANGE IN NET POSITION		\$ 57,422	\$ (15,899)	\$ (98,363)	\$ 47,891	\$ 15,918	\$ (68,450)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 253,500	\$ 310,922	\$ 295,024	\$ 295,024	\$ 342,915	\$ 342,915
CHANGE IN NET POSITION		\$ 57,422	\$ (15,899)	\$ (98,363)	\$ 47,891	\$ 15,918	\$ (68,450)
ENDING RESERVE BALANCE (6/30/20XX)		\$ 310,922	\$ 295,024	\$ 196,661	\$ 342,915	\$ 358,833	\$ 274,465

JUSTIFICATION & EXPLANATION
COMMERCIAL PASSENGER VESSEL FUND

ACCT NO. ACCOUNT DESCRIPTION

- 4180 **CPV EXCISE SHARE REVENUE** - ALL REVENUES DERIVED FROM THE IMPOSITION OF AN EXCISE TAX ON COMMERCIAL PASSENGER VESSELS. PASSENGERS TRAVELING ON QUALIFIED COMMERCIAL PASSENGER VESSELS ARE LIABLE FOR THE TAX. THE ALASKA STATE DEPARTMENT OF REVENUE DEPOSITS ALL PROCEEDS FROM THE TAX AND THE LEGISLATURE MAKES APPROPRIATIONS TO MUNICIPALITIES ON ANNUAL BASIS (I.E. THE
- 7001 **MATERIALS & SUPPLIES** - FLOWERS, MULCH, PLANTERS AND OTHER LANDSCAPING MATERIALS TO CLEAN THE DOWN TOWN FLOWER BEDS AND LANSCAPING (I.E. BULB-OUTS)
- 7519 **PROFESSIONAL/CONTRACTUAL SERVICES** - THOSE SERVICE EXPENDITURES THAT ARE DIRECTLY OR INDIRECTLY ASSOCIATED WITH TRAVEL AND TOURISM FROM COMMERCIAL PASSENGER VESSELS
- 7900 **CAPITAL EXPENDITURES** - EXPENDITURES ABOVE \$5,000 THAT ARE CAPITALIZABLE AND ARE ASSOCIATED WITH TRAVEL AND TOURISM FROM COMMERCIAL PASSENGER VESSELS
- 8924 **TRANSFER TO PARKS AND RECREATION** - TRANSFER TO PARKS AND RECREATION IN ORDER TO SUPPLEMENT THE MT. DEWEY TRAIL EXTENSION PROJECT.

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund 28020

SPECIAL REVENUE FUNDS
MARIAN GLENZ FUND
SUMMARY OF REVENUES & EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
MARIAN GLENZ FUND REVENUES						
28020 000 4690 Marian Glenz Donation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MARIAN GLENZ FUND EXPENDITURES						
28020 000 7590 Grant Expenditures	\$ -	\$ 21,915	\$ 10,000	\$ (10,000)	\$ 10,000	\$ 10,000
TOTAL EXPENDITURES	\$ -	\$ 21,915	\$ 10,000	\$ (10,000)	\$ 10,000	\$ 10,000
CHANGE IN NET POSITION	\$ -	\$(21,915)	\$ (10,000)	\$ 10,000	\$ (10,000)	\$ (10,000)
BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 31,832	\$ 31,832	\$ 21,832	\$ 9,917	\$ 19,917	\$ 19,917
CHANGE IN NET POSITION	\$ -	\$(21,915)	\$ (10,000)	\$ 10,000	\$ (10,000)	\$ (10,000)
ENDING RESERVE BALANCE (6/30/XXXX)	\$ 31,832	\$ 9,917	\$ 11,832	\$ 19,917	\$ 9,917	\$ 9,917

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund 28030

SPECIAL REVENUE FUNDS
BIRDFEST FUND
SUMMARY OF REVENUES & EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
BIRDFEST FUND REVENUES						
28030 000 4592 Birdfest Revenue	\$ 6,127	\$ 2,591	\$ 8,000	\$ 1,961	\$ 8,000	\$ 8,000
TOTAL REVENUES	\$ 6,127	\$ 2,591	\$ 8,000	\$ 1,961	\$ 8,000	\$ 8,000
BIRDFEST FUND EXPENDITURES						
28030 000 7590 Grant Expenditures	\$ 6,127	\$ 2,591	\$ 8,000	\$ 1,961	\$ 8,000	\$ 8,000
TOTAL EXPENDITURES	\$ 6,127	\$ 2,591	\$ 8,000	\$ 1,961	\$ 8,000	\$ 8,000
CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 1,977	\$ 1,977	\$ 1,977	\$ 1,977	\$ 1,977	\$ 1,977
CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING RESERVE BALANCE (6/30/XXXX)	\$ 1,977	\$ 1,977	\$ 1,977	\$ 1,977	\$ 1,977	\$ 1,977

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund 11110

SPECIAL REVENUE TYPE
BOROUGH ORGANIZATION FUND
 SUMMARY OF REVENUES & EXPENDITURES

BOROUGH ORGANIZATION FUND REVENUES & TRANSFERS-IN	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
11110 000 4550 Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11110 000 4650 Land & Lot Sales	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
11110 000 4910 Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -

BOROUGH ORGANIZATION FUND EXPENSES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
11110 000 7511 Surveying/Timber Cruise Expense	\$ -	\$ -	\$ 312,497	\$ -	\$ 50,000	\$ 50,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 312,497	\$ -	\$ 50,000	\$ 50,000

TOTAL CHANGE IN NET POSITION	\$ -	\$ -	\$ (212,497)	\$ -	\$ (50,000)	\$ (50,000)
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BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 312,497	\$ 312,497	\$ 312,497	\$ 312,497	\$ 312,497	\$ 312,497
CHANGE IN NET POSITION	\$ -	\$ -	\$ (212,497)	\$ -	\$ (50,000)	\$ (50,000)
ENDING RESERVE BALANCE (6/30/20XX)	\$ 312,497	\$ 312,497	\$ 100,000	\$ 312,497	\$ 262,497	\$ 262,497

JUSTIFICATION & EXPLANATION
BOROUGH ORGANIZATION FUND

GL ACCT DESCRIPTION

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

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund 11125

MISCELLANEOUS FUNDS
HOSPITAL LEGACY FUND
SUMMARY OF REVENUES & EXPENDITURES

		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
HOSPITAL LEGACY FUND REVENUES							
11125 000 4095	Hospital Revenue	\$ 51,339	\$ -	\$ -	\$ -	\$ -	\$ -
11125 000 4910	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11125 000 4380	Surplus & Material Sales	\$ 2,292	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 53,631	\$ -	\$ -	\$ -	\$ -	\$ -
HOSPITAL LEGACY FUND EXPENDITURES							
11125 000 7002	Facilities Repair and Maintenance	\$ 8,216	\$ 4,755	\$ 2,500	\$ 477	\$ -	\$ -
11125 000 7017	Heating Fuel	\$ 33,504	\$ 39,118	\$ 37,500	\$ 39,058	\$ -	\$ -
11125 000 7501	Utilities	\$ 21,820	\$ 18,238	\$ 20,211	\$ 12,739	\$ -	\$ -
11125 000 7508	Insurance	\$ 28,901	\$ 6,050	\$ 3,502	\$ 3,502	\$ -	\$ -
11125 000 7519	Professional Services Contractual	\$ 20,851	\$ 634	\$ 41,531	\$ 5,450	\$ -	\$ -
11125 000 7621	Charges from Garage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11125 000 7629	Charges from Capital Facilities	\$ 22,277	\$ -	\$ 17,058	\$ 17,058	\$ -	\$ -
11125 000 7920	Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 135,569	\$ 68,796	\$ 122,302	\$ 78,283	\$ -	\$ -
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 320,892	\$ 185,323	\$ 122,302	\$ 116,528	\$ 38,244	\$ 38,244
CHANGE IN NET POSITION		\$ 135,569	\$ 68,796	\$ 122,302	\$ 78,283	\$ -	\$ -
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 185,323	\$ 116,528	\$ (0)	\$ 38,244	\$ 38,244	\$ 38,244

JUSTIFICATION & EXPLANATION
HOSPITAL LEGACY FUND

GL ACCT DESCRIPTION

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

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
 Fund #: 11130

SPECIAL REVENUE TYPE
911 SURCHARGE REVENUE
 SUMMARY OF REVENUES & EXPENDITURES

		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
911 SURCHARGE FUND REVENUES & TRANSFERS-IN							
11130 000 4350	911 Surcharge Revenue	\$ 48,742	\$ 48,651	\$ 45,000	\$ 48,000	\$ 48,000	\$ 48,000
TOTAL REVENUES		\$ 48,742	\$ 48,651	\$ 45,000	\$ 48,000	\$ 48,000	\$ 48,000
911 SURCHARGE FUND EXPENDITURES							
11130 000 7503	Information Technology	\$ 23,784	\$ 24,385	\$ -	\$ -	\$ 35,000	\$ 35,000
11130 000 7519	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Contr.						
TOTAL EXPENDITURES		\$ 23,784	\$ 24,385	\$ -	\$ -	\$ 35,000	\$ 35,000
TOTAL CHANGE IN NET POSITION		\$ 24,958	\$ 24,266	\$ 45,000	\$ 48,000	\$ 13,000	\$ 13,000
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ -	\$ 24,958	\$ 69,958	\$ 49,224	\$ 97,224	\$ 97,224
CHANGE IN NET POSITION		\$ 24,958	\$ 24,266	\$ 45,000	\$ 48,000	\$ 13,000	\$ 13,000
ENDING RESERVE BALANCE (6/30/20XX)		\$ 24,958	\$ 49,224	\$ 114,958	\$ 97,224	\$ 110,224	\$ 110,224

JUSTIFICATION & EXPLANATION

911 SURCHARGE REVENUE

GL ACCT DESCRIPTION

4350 **911 SURCHARGE REVENUE** - THE 911 SURCHARGE REVENUE REMITTED FROM WIRED AND WIRELESS TELEPHONE PROVIDERS TO THE BOROUGH FOR SUPPORTING AND MAINTAINING THE

7503 **INFORMATION TECHNOLOGY**- 911 SYSTEM SOFTWARE AND HARDWARE EXPENSES

7519 **PROFESSIONAL SERVICES CONTRACTUAL** - CONTRACTUAL EXPENSES FOR SOFTWARE & HARDWARE IMPLEMENTATION

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL
 2025 ANNUAL BUDGET
 Fund #: 53000

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

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
MPD REVENUES & TRANSFERS-IN							
53000 000 4910	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MPD FUND EXPENDITURES							
53000 000 7501	Utilities	\$ -	\$ 6,234	\$ -	\$ 8,867	\$ -	\$ -
53000 000 7980	Bad Debt Expense	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -
53000 000 7519	Professional Services Contractual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
53000 000 7550	Property Assessment Services	\$ 23,310	\$ -	\$ -	\$ -	\$ -	\$ -
53000 000 7950	Property Acquisition Expense	\$ 2,464,178	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 2,464,178	\$ 31,234	\$ -	\$ 8,867	\$ -	\$ 50,000
	TOTAL CHANGE IN NET POSITION	\$ (2,464,178)	\$ (31,234)	\$ -	\$ (8,867)	\$ -	\$ (50,000)
	BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 3,794,312	\$ 1,330,135	\$ 1,298,901	\$ 1,298,901	\$ 1,290,034	\$ 1,290,034
	CHANGE IN NET POSITION	\$ (2,464,178)	\$ (31,234)	\$ -	\$ (8,867)	\$ -	\$ (50,000)
	ENDING RESERVE BALANCE (6/30/20XX)	\$ 1,330,135	\$ 1,298,901	\$ 1,298,901	\$ 1,290,034	\$ 1,290,034	\$ 1,240,034

JUSTIFICATION & EXPLANATION
 MILL PROPERTY DEVELOPMENT FUND

ACCT NO. ACCOUNT DESCRIPTION

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

SPECIAL REVENUE FUNDS | CONSTRUCTION FUND

OVERVIEW

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

PURPOSE

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

MAJOR PROJECTS IN FY 2025

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

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund 50000

CONSTRUCTION FUNDS
RESIDENTIAL CONSTRUCTION FUND
SUMMARY OF REVENUES & EXPENDITURES

RESIDENTIAL CONSTRUCTION FUND REVENUES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
50000 000 4550	Interest Income	\$ -	-	\$ 17,595	\$ 17,595	\$ 20,000	\$ 20,000
50000 000 4650	Land & lot sales	\$ 196,406	315,078	\$ -	\$ -	\$ 1,100,000	\$ 1,100,000
50000 000 4900	Transfer from Other Fund	\$ -	2,206,123	\$ 2,206,123	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 196,406	2,521,201	\$ 2,223,718	\$ 17,595	\$ 1,120,000	\$ 1,120,000

RESIDENTIAL CONSTRUCTION FUND EXPENDITURES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
50000 000 7506	Publications & Advertising	\$ 297	-	\$ -	\$ -	\$ -	\$ -
50000 000 7519	Professional Services Contractual	\$ 56,311	1,991	\$ 50,000	\$ -	\$ -	\$ -
50000 000 9999 00 50001	Alder Top Phase I Project Expenses	\$ -	-	\$ 2,206,123	\$ 1,478,905	\$ -	\$ -
50000 000 9999 00 50002	Alder Top Phase II Project Expenses	\$ -	-	\$ -	\$ -	\$ 1,750,000	\$ 1,750,000
TOTAL EXPENDITURES		\$ 56,608	1,991	\$ 2,256,123	\$ 1,478,905	\$ 1,750,000	\$ 1,750,000
CHANGE IN NET POSITION		\$ 139,797	2,519,209	\$ (32,405)	\$ (1,461,310)	\$ (630,000)	\$ (630,000)

BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 47,645	(26,279)	\$ 2,492,931	\$ 2,492,931	\$ 1,031,620	\$ 1,031,620
CHANGE IN NET POSITION	\$ 139,797	\$ 2,519,209	\$ (32,405)	\$ (1,461,310)	\$ (630,000)	\$ (630,000)
ENDING RESERVE BALANCE (6/30/XXXX)	\$ 187,442	2,492,931	\$ 2,460,525	\$ 1,031,620	\$ 401,620	\$ 401,620

CITY AND BOROUGH OF WRANGELL
2024 ANNUAL BUDGET
Fund 52000

CONSTRUCTION FUNDS
INDUSTRIAL CONSTRUCTION FUND
SUMMARY OF REVENUES & EXPENDITURES

INDUSTRIAL CONSTRUCTION FUND REVENUES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
52000 000 4550	Interest Income	\$ 2,466	2,586	\$ 4,250	\$ 2,357	\$ 4,250	\$ 4,250
52000 000 4650	Land & lot sales	\$ 271,000	-	\$ -	\$ -	\$ -	\$ 200,000
52000 000 4651	Recovered Foreclosure Costs	\$ 3,828	4,489	\$ -	\$ 4,209	\$ -	\$ -
TOTAL REVENUES		\$ 277,294	7,075	\$ 4,250	\$ 6,566	\$ 4,250	\$ 204,250

INDUSTRIAL CONSTRUCTION FUND EXPENDITURES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
52000 000 7501	Utilities	\$ 43	-	\$ -	\$ -	\$ -	\$ -
52000 000 7506	Publications	\$ 403	-	\$ -	\$ -	\$ -	\$ -
52000 000 7515	Permits, Inspections & Compliance	\$ 37,041	-	\$ 15,000	\$ -	\$ -	\$ -
52000 000 7519	Professional Services Contractual	\$ 113,139	20,452	\$ 50,000	\$ 2,700	\$ -	\$ -
52000 000 7900	Capital Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -
52000 000 9999 00 52001	5th and 6th Ave Construction	\$ -	-	\$ 236,500	\$ 18,035	\$ 200,000	\$ 200,000
52000 000 9999 00 52002	6-Mile Mill Site Phase I ESA	\$ -	-	\$ 5,037	\$ -	\$ 5,000	\$ 5,000
52000 000 9999 00 52003	Wilcox Environmental Assessment	\$ -	-	\$ 21,655	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 150,626	20,452	\$ 328,192	\$ 20,735	\$ 205,000	\$ 205,000

BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 277,894	428,520	\$ 714,051	\$ 448,972	\$ 469,706	\$ 469,706
CHANGE IN NET POSITION	\$ 150,626	\$ 20,452	\$ 328,192	\$ 20,735	\$ 205,000	\$ 205,000
ENDING RESERVE BALANCE (6/30/XXXX)	\$ 428,520	448,972	\$ 390,109	\$ 469,706	\$ 674,706	\$ 674,706

SPECIAL REVENUE FUNDS | DEBT SERVICE FUND SUMMARY

OVERVIEW

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

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

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

OUTSTANDING GOVERNMENTAL DEBT

2023 SERIES I GENERAL OBLIGATION BONDS - \$3,500,000 – The City and Borough of Wrangell issued general obligation bond debt in the amount of \$3,500,000 in February 2023. Proceeds from the bond will be leveraged as matching dollars for a successful Department of Education and Early Child Development (DEED) CIP major maintenance grant. The SFY 2025 budget includes a funded project for the City and Borough of Wrangell's school major maintenance application for approximately \$6,500,000. The combined funds will be used to replace the external shell of the High School and Middle School while also addressing other structural and mechanical components of the buildings. If the funding is vetoed by Governor Dunleavy, the Borough will reduce the scope of work commensurate to the funding raised by the General Obligation Bonds plus investment income.

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | SPECIAL REVENUE FUNDS



CITY AND BOROUGH OF WRANGELL
 2025 ANNUAL BUDGET
 Fund 16000

DEBT SERVICE FUND
 GOVERNMENTAL ACTIVITIES
 SUMMARY OF REVENUES & EXPENDITURES

DEBT SERVICE FUND REVENUES & TRANSFERS-IN		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
16000 000 4593	GO Bond Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16000 000 4591	State School Bond Reimbursement	\$ 291,566	\$ 2,730	\$ -	\$ -	\$ -	\$ -
16000 000 4910	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16000 000 4922	Transfer from Sales Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16000 000 4900	Transfer from Other Fund	\$ -	\$ 190,429	\$ -	\$ 247,625	\$ 242,875	\$ 242,875
TOTAL REVENUES		\$ 291,566	\$ 193,159	\$ -	\$ 247,625	\$ 242,875	\$ 242,875

DEBT SERVICE FUND EXPENDITURES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
16000 000 7800	2023 General Obligation Bond Principal	\$ -	\$ -	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000
16000 000 7801	2023 General Obligation Bond Interest	\$ -	\$ 45,639	\$ 152,625	\$ 152,625	\$ 147,875	\$ 147,875
TOTAL EXPENDITURES		\$ -	\$ 45,639	\$ 247,625	\$ 247,625	\$ 242,875	\$ 242,875

JUSTIFICATION & EXPLANATION
 DEBT SERVICE FUND

GL ACCT DESCRIPTION

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



ENTERPRISE FUNDS

PURPOSE

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

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

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

SPECIAL REVENUE FUNDS PRESENTED

Wrangell Municipal Light & Power Fund

Water Fund

Port & Harbors Fund

Sewer/Wastewater Fund

Sanitation Fund

ENTERPRISE FUNDS | WRANGELL MUNICIPAL LIGHT & POWER

PURPOSE

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

KEY ACCOMPLISHMENTS

- Unit #5 Controls System Upgrade - Complete
- Purchased 3-Megawatt Transformers
- AMI Metering System Implemented
- Shooting Range Power Implementation Preparations Made
- Replacement of Damaged Assets Stemming from 11.2 Mile Landslide Disaster
- Coordinated a successful SEAPA Annual Diesel Maintenance Run

LEVEL OF SERVICE AND BUDGET IMPACT

The budget funds the department at a sufficient level of service. Further amendments may be brought forward to perform a center section overhaul of Unit #1.

DEPARTMENT GOALS

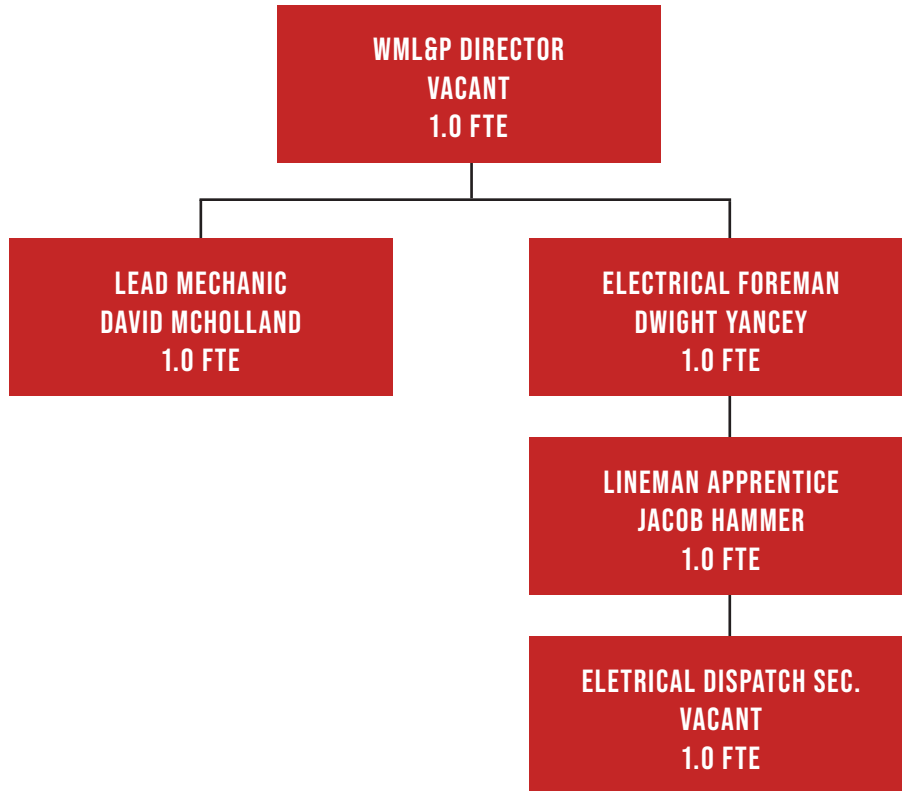
- Shooting Range Power Implemented
- Alder Top Utilities Implemented
- Expansion of Capacity: Move from a 9-Megawatt System to a 12-Megawatt System
- Disposition of one or more of WML&P's spare generator(s)
- Craft a plan for generator overhauls

TRENDS & FUTURE CHALLENGES

- Long term: strategic places to implement underground power
- Long lead times for capital equipment
- SEAPA Grid resiliency projects moving forward will provide the Borough greater supply potential
- Green and renewable energy funding is more available than ever



PERSONNEL



FY 2023: 6.0 FTE

FY 2024: 6.0 FTE

FY 2025: 6.0 FTE

PERFORMANCE METRICS

- Expansion of Capacity - Establish a timeline for installation of new Transformers
- Select one generator over the other one by July 1. Work to dispose of the unit not selected by August 1
- Completion of 2 major projects (i.e., shooting range and Alder Top).
- Complete one center section overhaul each year.

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



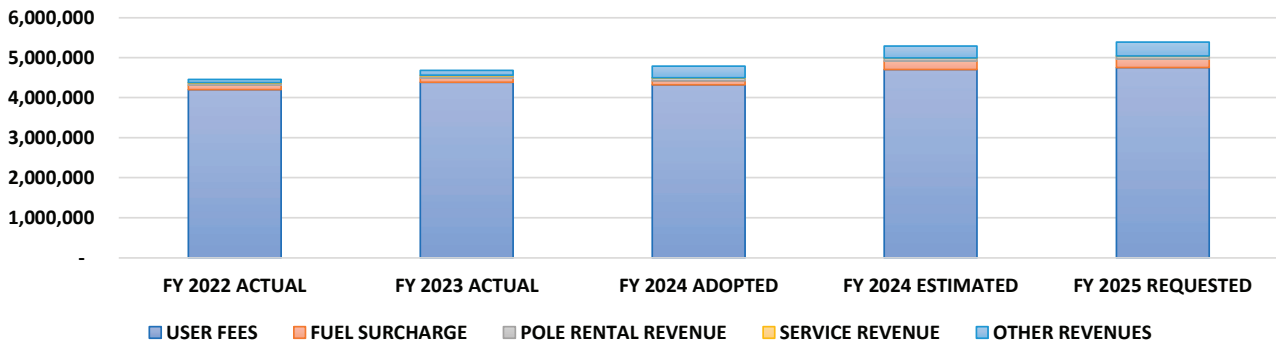
CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund 70000

ENTERPRISE FUND TYPE
WML&P FUND
 SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
USER FEES	4,205,443	4,390,076	4,319,678	4,707,750	4,754,827	4,754,827
FUEL SURCHARGE	110,378	99,203	100,000	208,280	210,363	210,363
POLE RENTAL REVENUE	57,660	58,680	70,230	70,230	70,230	70,230
SERVICE REVENUE	6,275	13,853	10,000	8,688	8,774	8,774
OTHER REVENUES	77,471	121,789	291,500	295,451	347,775	347,775
TOTAL REVENUE & TRANSFERS-IN	\$ 4,457,227	\$ 4,683,601	\$ 4,791,408	\$ 5,290,398	\$ 5,391,970	\$ 5,391,970

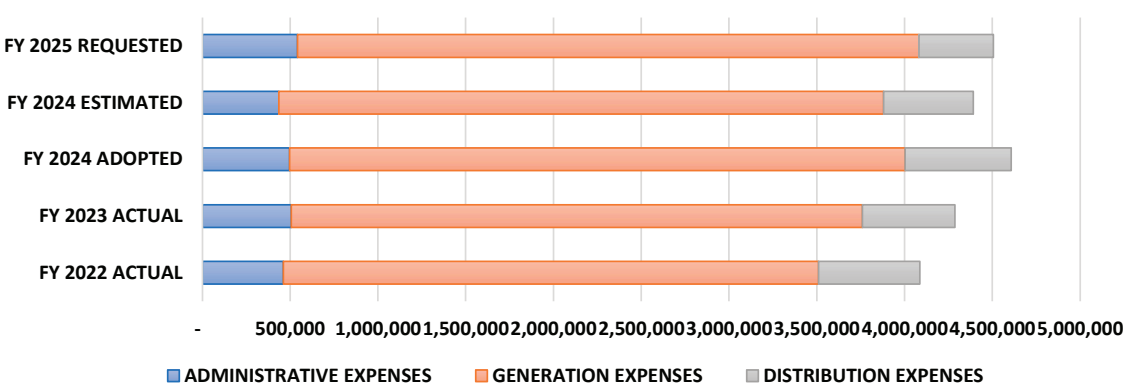
WML&P REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
ADMINISTRATIVE EXPENSES	461,428	507,111	497,313	436,318	542,598	542,598
GENERATION EXPENSES	3,048,804	3,252,428	3,505,949	3,444,054	3,538,385	3,538,385
DISTRIBUTION EXPENSES	576,509	527,365	603,484	509,954	424,640	424,640
TRANSFERS-OUT	-	188,717	2,001,374	1,010,996	1,220,000	1,220,000
TOTAL EXPENDITURES	4,086,740	4,475,621	6,608,120	5,401,322	5,725,622	5,725,622

WML&P EXPENDITURES BY FISCAL YEAR



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #70000

ENTERPRISE FUNDS
ELECTRIC FUND
DETAIL OF REVENUES & EXPENDITURES

ELECTRIC FUND REVENUES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
70000 200 4101	PERS On-behalf Revenue	\$ 40,485	\$ 84,669	\$ 35,000	\$ 35,000	\$ 62,000	\$ 62,000
70000 200 5010	Residential kWh Sales	\$ 1,857,450	\$ 1,937,560	\$ 1,906,558	\$ 1,948,389	\$ 1,967,873	\$ 1,967,873
70000 200 5011	Small Commercial kWh Sales	\$ 1,425,147	\$ 1,507,335	\$ 1,478,102	\$ 1,527,734	\$ 1,543,012	\$ 1,543,012
70000 200 5012	Large Commercial kWh Sales	\$ 922,846	\$ 945,181	\$ 935,017	\$ 1,231,626	\$ 1,243,943	\$ 1,243,943
70000 200 5015	Fuel Surcharge	\$ 110,378	\$ 99,203	\$ 100,000	\$ 208,280	\$ 210,363	\$ 210,363
70000 200 5018	Labor Charges	\$ 975	\$ 300	\$ 5,000	\$ 2,375	\$ 2,399	\$ 2,399
70000 200 5020	Electric fees & permits	\$ 7,505	\$ 8,065	\$ 5,000	\$ 5,888	\$ 5,946	\$ 5,946
70000 200 5021	Write-offs from Collections	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -
70000 200 5022	Service Charges	\$ 5,300	\$ 13,553	\$ 5,000	\$ 6,313	\$ 6,376	\$ 6,376
70000 200 5029	Write-off's Collected at City Hall	\$ 2,156	\$ 2,638	\$ 1,000	\$ 265	\$ 268	\$ 268
70000 200 5030	Equipment Rental	\$ 200	\$ 310	\$ 1,000	\$ -	\$ -	\$ -
70000 200 5031	Pole Rental	\$ 57,660	\$ 58,680	\$ 70,230	\$ 70,230	\$ 70,230	\$ 70,230
70000 200 5032	Late Fees	\$ 19,038	\$ 19,095	\$ 12,500	\$ 14,539	\$ 14,684	\$ 14,684
70000 200 5033	Investment income	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 175,000	\$ 175,000
70000 200 5034	Material Sales	\$ 8,087	\$ 6,312	\$ 7,000	\$ 11,759	\$ 11,877	\$ 11,877
70000 200 5035	SEAPA Rebate	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ -
70000 200 5036	PERS Termination Liability	\$ -	\$ -	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000
TOTAL WML&P REVENUES		\$ 4,457,227	\$ 4,683,601	\$ 4,791,408	\$ 5,290,398	\$ 5,391,970	\$ 5,391,970

ELECTRIC FUND ADMINISTRATIVE EXPENSES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
70000 201 6001	Salaries & Wages	\$ 135,430	\$ 155,015	\$ 153,858	\$ 119,226	\$ 133,121	\$ 133,121
70000 201 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 201 6005	Overtime	\$ 420	\$ 36	\$ 143	\$ -	\$ 143	\$ 143
70000 201 62XX	Employer Costs	\$ 120,962	\$ 107,166	\$ 97,550	\$ 52,292	\$ 71,342	\$ 71,342
70000 201 7001	Materials & Supplies	\$ 4,310	\$ 8,761	\$ 7,500	\$ 1,498	\$ 7,500	\$ 7,500
70000 201 7002	Facility Repair & Maintenance	\$ 990	\$ 113	\$ 2,500	\$ 842	\$ 2,500	\$ 2,500
70000 201 7008	Non-Capital Equipment	\$ -	\$ -	\$ 250	\$ -	\$ 250	\$ 250
70000 201 7010	Vehicle Maintenance	\$ -	\$ 208	\$ -	\$ -	\$ -	\$ -
70000 201 7100	Uniform, gear & clothing allowance	\$ 880	\$ -	\$ 500	\$ -	\$ -	\$ -
70000 201 7501	Utilities	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ 30,000
70000 201 7502	Phone/Internet	\$ 6,725	\$ 7,535	\$ 6,535	\$ 8,110	\$ 6,535	\$ 6,535
70000 201 7503	Information Technology	\$ 4,705	\$ 790	\$ 700	\$ 489	\$ 700	\$ 700
70000 202 7004	Postage & Shipping	\$ 450	\$ 482	\$ 1,500	\$ 1,116	\$ 1,500	\$ 1,500
70000 201 7505	Travel & Training	\$ 336	\$ 735	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
70000 201 7506	Publications & Advertising	\$ 368	\$ 369	\$ 1,500	\$ 810	\$ 1,500	\$ 1,500
70000 201 7507	Dues & Subscriptions	\$ -	\$ -	\$ 550	\$ -	\$ 550	\$ 550
70000 201 7508	Insurance	\$ 43,485	\$ 45,666	\$ 52,617	\$ 52,617	\$ 61,713	\$ 61,713
70000 201 7509	Bank & Credit Card Fees	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
70000 201 7510	Engineering	\$ 2,142	\$ 180	\$ 10,000	\$ 1,089	\$ 10,000	\$ 10,000
70000 201 7515	Health & Safety Compliance	\$ 425	\$ 165	\$ 1,000	\$ 725	\$ 1,000	\$ 1,000
70000 201 7603	Charges from Finance	\$ 36,342	\$ 95,744	\$ 118,431	\$ 118,431	\$ 123,184	\$ 123,184
70000 201 7629	Charges from Capital Facilities	\$ 5,054	\$ 1,328	\$ 8,678	\$ 8,678	\$ 7,560	\$ 7,560
70000 201 7851	PERS Termination Liability Payment	\$ 78,404	\$ 82,819	\$ -	\$ 70,395	\$ 80,000	\$ 80,000
70000 201 7900	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 201 7980	Bad Debt Expense	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ADMINISTRATIVE EXPENSES		\$ 461,428	\$ 507,111	\$ 497,313	\$ 436,318	\$ 542,598	\$ 542,598

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

ELECTRIC FUND GENERATION EXPENSES		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
70000 202 6001	Salaries & Wages	\$ -	\$ 34,776	\$ 69,659	\$ 70,247	\$ 98,136	\$ 98,136
70000 202 6005	Overtime	\$ -	\$ 3,756	\$ 4,003	\$ 5,411	\$ 5,640	\$ 5,640
70000 202 62XX	Employer Costs	\$ 2,295	\$ 18,847	\$ 40,711	\$ 39,121	\$ 50,416	\$ 50,416
70000 202 7001	Materials & Supplies	\$ 2,764	\$ 2,587	\$ 6,750	\$ 4,455	\$ 6,750	\$ 6,750
70000 202 7002	Facility Repair & Maintenance	\$ 3,011	\$ 774	\$ 12,000	\$ 13,003	\$ 12,000	\$ 12,000
70000 202 7004	Postage & Shipping	\$ 450	\$ 482	\$ 7,500	\$ 1,116	\$ 7,500	\$ 7,500
70000 202 7008	Non-Capital Equipment	\$ -	\$ -	\$ 1,900	\$ 594	\$ 1,900	\$ 1,900
70000 202 7009	Equipment Repair & Maintenance	\$ 26,275	\$ 46,513	\$ 61,000	\$ 16,896	\$ 61,000	\$ 61,000
70000 202 7016	Fuel & Oil - Generation	\$ 255,836	\$ 303,411	\$ 347,000	\$ 347,000	\$ 350,000	\$ 350,000
70000 202 7017	Fuel - Heating	\$ 1,545	\$ 5,896	\$ -	\$ 16,345	\$ -	\$ -
70000 202 7018	Miscellaneous Tools	\$ -	\$ 5,788	\$ 5,000	\$ 2,867	\$ 5,000	\$ 5,000
70000 202 7100	Uniform, gear & clothing allowance	\$ -	\$ 500	\$ 900	\$ 562	\$ 750	\$ 750
70000 202 7501	Utilities	\$ 2,280	\$ 185	\$ 12,500	\$ -	\$ 2,000	\$ 2,000
70000 202 7505	Travel & Training	\$ -	\$ 2,203	\$ 6,000	\$ -	\$ 6,000	\$ 6,000
70000 202 7508	Insurance	\$ -	\$ 11,119	\$ 14,472	\$ 14,472	\$ 14,740	\$ 14,740
70000 202 7510	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 202 7515	Permits, Inspections & Compliance	\$ 121	\$ 314	\$ 500	\$ 117	\$ 500	\$ 500
70000 202 7519	Professional Services Contractual	\$ 10,926	\$ 191	\$ 5,000	\$ 19,681	\$ 5,000	\$ 5,000
70000 202 7629	Charges from Capital Facilities	\$ 5,594	\$ 1,046	\$ 11,053	\$ 11,053	\$ 11,053	\$ 11,053
70000 202 7850	Hydroelectric Power Purchases	\$ 2,737,708	\$ 2,814,040	\$ 2,900,000	\$ 2,881,116	\$ 2,900,000	\$ 2,900,000
70000 202 7900	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GENERATION EXPENSES		\$ 3,048,804	\$ 3,252,428	\$ 3,505,949	\$ 3,444,054	\$ 3,538,385	\$ 3,538,385

ELECTRIC FUND DISTRIBUTION EXPENSES		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED
70000 203 6001	Salaries & Wages	\$ 289,133	\$ 292,870	\$ 243,338	\$ 252,957	\$ 184,234	\$ 184,234
70000 203 6005	Overtime	\$ 33,973	\$ 16,776	\$ 28,730	\$ 25,283	\$ 11,734	\$ 11,734
70000 203 62XX	Employer Costs	\$ 210,276	\$ 169,771	\$ 153,566	\$ 140,001	\$ 100,640	\$ 100,640
70000 203 7001	Materials & Supplies	\$ 9,597	\$ 14,911	\$ 25,000	\$ 4,160	\$ 12,500	\$ 12,500
70000 203 7004	Postage & Shipping	\$ 11,807	\$ 4,908	\$ 10,000	\$ 11,504	\$ 10,000	\$ 10,000
70000 203 7008	Non-Capital Equipment (under \$5000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 203 7009	Equipment Repair & Maintenance	\$ -	\$ 1,851	\$ 600	\$ 310	\$ 600	\$ 600
70000 203 7010	Vehicle Maintenance	\$ 14,390	\$ 3,528	\$ 11,000	\$ 6,390	\$ 11,000	\$ 11,000
70000 203 7018	Miscellaneous Tools	\$ -	\$ 4,763	\$ 1,000	\$ 163	\$ 1,000	\$ 1,000
70000 203 7033	Street lighting	\$ 41	\$ 6,375	\$ 6,500	\$ 45	\$ 6,500	\$ 6,500
70000 203 7100	Uniform, gear & clothing allowance	\$ 1,398	\$ 1,970	\$ 1,500	\$ 625	\$ 2,250	\$ 2,250
70000 203 7501	Utilities	\$ 1,017	\$ -	\$ -	\$ -	\$ -	\$ -
70000 203 7502	Phone/Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 203 7505	Travel & Training	\$ -	\$ -	\$ 17,000	\$ 15,904	\$ 20,000	\$ 20,000
70000 203 7515	Permits, Inspections & Compliance	\$ 2,862	\$ 833	\$ 3,100	\$ 1,585	\$ 3,100	\$ 3,100
70000 203 7519	Professional Services Contractual	\$ 2,925	\$ 258	\$ -	\$ -	\$ -	\$ -
70000 203 7621	Public Works Labor Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 203 7622	Charges from Garage	\$ 6,085	\$ 8,550	\$ 24,151	\$ 24,151	\$ 27,582	\$ 27,582
70000 203 7900	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 203 7910	Utility Poles	\$ -	\$ -	\$ 15,000	\$ 29,820	\$ 5,000	\$ 5,000
70000 203 7911	Transformers	\$ -	\$ -	\$ 18,000	\$ (3,107)	\$ 8,500	\$ 8,500
70000 203 7912	Electric Line	\$ -	\$ -	\$ 30,000	\$ 163	\$ 15,000	\$ 15,000
70000 203 7913	Meters	\$ (6,995)	\$ -	\$ 15,000	\$ -	\$ 5,000	\$ 5,000
70000 000 8900	Transfer to Residential Construction Fund	\$ -	\$ 90,000	\$ 90,000	\$ -	\$ -	\$ -
70000 000 8990	Transfer to WML&P CIP Fund	\$ -	\$ 98,717	\$ 1,911,374	\$ 1,010,996	\$ 1,220,000	\$ 1,220,000
TOTAL DISTRIBUTION EXPENSES		\$ 576,509	\$ 716,082	\$ 2,604,858	\$ 1,520,950	\$ 1,644,640	\$ 1,644,640

TOTAL REVENUES	\$ 4,457,227	\$ 4,683,601	\$ 4,791,408	\$ 5,290,398	\$ 5,391,970	\$ 5,391,970
TOTAL EXPENSES	\$ 4,086,740	\$ 4,475,621	\$ 6,608,120	\$ 5,401,322	\$ 5,725,622	\$ 5,725,622
TOTAL REVENUES OVER (EXPENSES)	\$ 370,486	\$ 207,980	\$ (1,816,712)	\$ (110,924)	\$ (333,652)	\$ (333,652)

BEGINNING RESERVE BALANCE (7/1/20XX)	N/A	N/A	\$ 3,148,619	\$ 3,148,619	\$ 3,037,696	\$ 3,037,696
CHANGE IN NET POSITION	N/A	N/A	\$ (1,816,712)	\$ (110,924)	\$ (333,652)	\$ (333,652)
ENDING RESERVE BALANCE (6/30/20XX)	\$ -	\$ 3,148,619	\$ 1,331,907	\$ 3,037,696	\$ 2,704,044	\$ 2,704,044

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



ENTERPRISE FUND: WML&P CIP FUND

Fund #70300

Project Description	GL Account	Account Description	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
PROJECT: 70006	70300 000 4970 00 70006	Transfers from WML&P Operating Fund	\$ -	\$ 150,374	\$ 34,208	\$ 25,000	\$ 25,000
GENERATOR UNIT #5 IMPROVEMENTS	70300 202 9999 00 70006	Generator Unit #5 Improvemnts	\$ -	\$ 150,374	\$ 34,208	\$ 25,000	\$ 25,000
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT: 70007	70300 000 4970 00 70007	Transfers from WML&P Operating Fund	\$ -	\$ 500,000	\$ 429,020	\$ -	\$ -
AMI METERING	70300 202 9999 00 70007	AMI Metering System Implementation Project	\$ 961	\$ 500,000	\$ 429,020	\$ -	\$ -
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT: 70008	70300 000 4970 00 70008	Transfers from WML&P Operating Fund	\$ -	\$ 561,000	\$ 231,173	\$ 325,000	\$ 325,000
12 MW Power Plant Upgrade	70300 203 9999 00 70008	12 MW Power Plant Upgrades	\$ -	\$ 561,000	\$ 231,173	\$ 325,000	\$ 325,000
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT: 70009	70300 000 4970 00 70009	Transfers from WML&P Operating Fund	\$ -	\$ 700,000	\$ 316,595	\$ 350,000	\$ 350,000
GENERATION BUILDING REHAB DESIGN	70300 203 9999 00 70009	Design for Power Generation Building Rehab	\$ -	\$ 700,000	\$ 316,595	\$ 350,000	\$ 350,000
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT: 70010	70300 000 4970 00 70010		\$ -	\$ -	\$ -	\$ 520,000	\$ 520,000
UNIT 1 CENTER SECTION OVERHAUL	70300 203 9999 00 70010		\$ -	\$ -	\$ -	\$ 520,000	\$ 520,000
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -	\$ -

JUSTIFICATION & EXPLANATION

WML&P FUND

GL ACCT DESCRIPTION

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

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

JUSTIFICATION & EXPLANATION

WML&P FUND CONTINUED

GL ACCT DESCRIPTION

201 6001	SALARIES & WAGES		
	WML&P DIRECTOR SALARY		\$ 133,121
		TOTAL	\$ 133,121
201 6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)		\$ 10,091
	STATE OF ALASKA PERS (22%)		\$ 29,287
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 31,965
		TOTAL	\$ 71,342
201 7001	MATERIALS & SUPPLIES - OFFICE SUPPLIES SUCH AS PRINTER PAPER, ENVELOPES, PENS, PRINTER INK, ETC. CLEANING SUPPLIES, CALENDERS, AND OTHER MISC. OFFICE SUPPLIES		
201 7002	FACILITY REPAIR & MAINTENANCE - COSTS FOR GENERAL FACILITY MAINTENANCE		
201 7008	NON-CAPITAL EQUIPMENT - COST OF NEW COMPUTER		
201 7010	VEHICLE MAINTENANCE - COST OF ADMIN TRUCK GENERAL MAINTENANCE		
201 7100	UNIFORM, GEAR & CLOTHING ALLOWANCE - CLOTHING ALLOWANCE FOR ONE EMPLOYEE		
201 7501	UTILITIES - WATER, SEWER, ELECTRIC FOR WMLP ADMIN BUILDING		
201 7502	PHONE/INTERNET - ANNUAL ALLOTMENT FOR PHONE LANDLINE, INTERNET SERVICE, AND CELL PHONE SERVICES		
201 7503	INFORMATION TECHNOLOGY - ANNUAL ALLOTMENT FOR MICROSOFT OFFICE SUBSCRIPTION & ITRON METERING		
201 7505	TRAVEL & TRAINING - EXCEL ONLINE TRAINING & METER TRAINING		
201 7506	PUBLICATIONS & ADVERTISING - COST OF PUBLISHING NEWSPAPER ADS & AIRING RADIO ADS		
201 7507	DUES & SUBSCRIPTIONS - ANNUAL ALLOTMENT FOR SAFETY MEETINGS SERVICES		
201 7508	INSURANCE - PROPERTY & VEHICLE INSURANCE		
201 7509	BANK & CREDIT CARD FEES - BANK FEES FOR USING CREDIT CARDS		
201 7510	ENGINEERING - EPS ENGINEERING CONTINGENCY		
201 7515	HEALTH & SAFETY COMPLIANCE - OSHA COMPLIANCE		
201 7540	AUDITING SERVICES - ALLOCATION OF ANNUAL AUDIT EXPENSE		
201 7603	CHARGES FROM FINANCE - TOTAL ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, BILLING MATERIALS, AUDITING SERVICES AND CREDIT CARD FEES		
201 7622	CHARGES FROM GARAGE - COSTS INCURRED BY THE WMLP FOR GARAGE LABOR		
201 7629	CHARGES FROM CAPITAL FACILITIES - STAFF LABOR COSTS FOR CAPITAL FACILITIES		
201 7851	PERS TERMINATION LIABILITY PAYMENT - ONGOING BURDEN OF PREVIOUS PERS POSITION BEING ELIMINATED		
202 6001	SALARIES & WAGES		
	Mechanic Leadman Salary		\$ 98,136
		TOTAL	\$ 98,136
202 6005	OVERTIME		
	Mechanic Leadman OT (80hrs)		\$ 5,640
		TOTAL	\$ 5,640
202 62XX	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)		\$ 7,866
	STATE OF ALASKA PERS (22%)		\$ 22,831
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 19,719
		TOTAL	\$ 50,416
202 7001	MATERIALS & SUPPLIES - COSTS FOR FUEL FILTERS, OIL FILTERS, GASKETS, AND OTHER MISC. REPAIR SUPPLIES		
202 7002	FACILITY REPAIR & MAINTENANCE - COSTS FOR MAINTENANCE BUILDING HEATER, RADIATOR ADJUSTMENT, ROOF REPAIRS, EXHAUST FAN INSTALLATION, FIRE SUPPRESSION SYSTEM, AND OTHER MISC. GENERAL MAINTENANCE		
202 7004	POSTAGE & SHIPPING - INCLUDES COST OF POSTAGE FOR WMLP MAILINGS		
202 7008	NON-CAPITAL EQUIPMENT (UNDER \$5000) - NO EXPENDITURES CURRENTLY BUDGETED		

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



JUSTIFICATION & EXPLANATION

WML&P FUND CONTINUED

GL ACCT DESCRIPTION

202 7009	EQUIPMENT REPAIR & MAINTENANCE - OVERHEAD CRANE, EMD PIPING AND CONTINGENCY								
202 7016	FUEL & OIL - GENERATION - COSTS FOR DIESEL FUEL, ENGINE OIL, AND COOLANT FOR DIESEL RUN								
202 7017	FUEL - HEATING - COST FOR HEATING FUEL FOR THE WML&P FACILITY								
202 7018	MISCELLANEOUS TOOLS - MISCELLANEOUS HAND TOOLS								
202 7100	UNIFORM, GEAR & CLOTHING ALLOWANCE - PPE SUCH AS HIGH VISABILITY RAINGEAR & CLOTHING ALLOWANCE FOR THE ONE GERNATION DEPARTMENT EMPLOYEE								
202 7505	TRAVEL & TRAINING - COST FOR EMD TRAINING								
202 7510	ENGINEERING - NO EXPENDITURES BUDGETED								
202 7515	PERMITS, INSPECTIONS & COMPLIANCE - ALLOTMENT FOR EPA AIR QUALITY PERMIT AND FIRE EXTINGUISHER SERVICES								
202 7519	PROFESSIONAL SERVICES CONTRACTUAL - AMI SYSTEM								
202 7629	CHARGES FROM CAPITAL FACILITIES - STAFF LABOR COSTS FOR CAPITAL FACILITIES								
202 7850	HYDROELECTRIC POWER PURCHASES - POWER PURCHASES FROM SEAPA								
202 7900	CAPITAL EQUIPMENT - NO EXPENDITURES BUDGETED								
203 6001	SALARIES & WAGES								
	Electric Lineman Salary			\$	110,092				
	Electric Lineman Salary			\$	74,141				
				TOTAL	\$ 184,234				
203 6005	OVERTIME								
	Electric Lineman OT, Standby	\$	3,201	\$	-	\$	5,000	\$	8,201
	Electric Lineman OT	\$	3,533	\$	-	\$	-	\$	3,533
		TOTAL	\$ 6,734	\$	-	\$	5,000	\$	11,734
203 62XX	EMPLOYER COSTS								
	FICA, SBS AND MEDICARE (7.58%)					\$			14,854
	STATE OF ALASKA PERS (22%)					\$			43,113
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION					\$			42,673
								TOTAL	\$ 100,640
203 7001	MATERIALS & SUPPLIES - COSTS FOR MISC. LINE DISTRIBUTION SUPPLIES, CHAINSAW GAS & OIL, GLOVES, AND OTHER MISC. SUPPLIES								
203 7004	POSTAGE & SHIPPING - INCLUDES COST OF POSTAGE FOR WMLP MAILINGS								
203 7008	NON-CAPITAL EQUIPMENT (UNDER \$5000) - NO EXPENDITURES BUDGETED								
203 7009	EQUIPMENT REPAIR & MAINTENANCE - ALLOTMENT FOR CHAINSAW REPAIRS								
203 7010	VEHICLE MAINTENANCE - ALLOTMENT FOR REPAIRS ON THREE LINE TRUCKS & DMV TAG RENEWALS								
203 7018	MISCELLANEOUS TOOLS - ALLOTMENT FOR MISC. TOOLS								
203 7033	STREET LIGHTING - REPLUNISHING INVENTORY STOCKS FOR STREET LIGHT ARMS AND LED FIXTURES								
203 7100	UNIFORM, GEAR & CLOTHING ALLOWANCE - ALLOTMENT FOR CLOTHING ALLOWANCE FOR THREE EMPLOYEES								
203 7502	PHONE/INTERNET - COST FOR ONE CELL PHONE								
203 7505	TRAVEL & TRAINING - ALLOTMENT FOR ARC FLASH COURSE TRAINING AND FLAGGING TRAINING COURSE								
203 7515	PERMITS, INSPECTIONS & COMPLIANCE - ALLOTMENT FOR LINEMAN CERTIFICATION RENEWALS, HOT GLOVE TESTING, MANLIFT SAFETY INSPECTIONS, AND HOT STICK TESTING								
203 7519	PROFESSIONAL SERVICES CONTRACTUAL - NO EXPENDITURES BUDGETED								
203 7621	PUBLIC WORKS LABOR CHARGES - COSTS INCURRED BY WMLP FOR PUBLIC WORKS LABOR								
203 7622	CHARGES FROM GARAGE - COSTS INCURRED BY WMLP FOR GARAGE LABOR								
203 7629	CHARGES FROM CAPITAL FACILITIES - STAFF LABOR COSTS FOR CAPITAL FACILITIES								
203 7900	CAPITAL EQUIPMENT - ALLOTMENT FOR A WOOD CHIPPER								
203 7910	UTILITY POLES - ALLOTMENT FOR FIVE 30 FOOT POLES AND FIVE 35 FOOT POLES								
203 7911	TRANSFORMERS - ALLOTMENT FOR 15 KVA TRANSFORMERS								
203 7912	ELECTRIC LINE - ALLOTMENT FOR 18 ROLLS OF VARIOUS WIRE GRADES								
203 7913	METERS - COST OF PURCHASING AMI METERS								

ENTERPRISE FUNDS | WATER FUND

PURPOSE

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

KEY ACCOMPLISHMENTS

- In conjunction with the Capital Projects department the Water Department continues to help oversee construction of the Water Treatment Plant and prepare for changes in operations in FY 2025.
- Maintained compliance with all state and federal regulatory requirements.
- Performed numerous repairs to the water distribution system.

LEVEL OF SERVICE AND BUDGET IMPACT

While further financial assistance from State and Federal agencies will be required to address the deferred maintenance of the collection, treatment and distribution systems, the FY 2025 budget provides sufficient resources to achieve the goals of the department.

DEPARTMENT GOALS

- To adequately staff the Water Department in anticipation of the new water treatment plant facility being constructed as well as prepare for retiring personnel.
- Increase personnel coverage of operations on weekends.
- Continue to navigate and assist the Capital Projects department in preparing for and executing the water treatment plant project.
- Support capital projects department in dam stabilization and reservoir bypass projects.

TRENDS & FUTURE CHALLENGES

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

PERSONNEL

LEAD WTP OPERATOR
ANDREW SCAMBLER
1.0 FTE

WTP OPERATOR
JON CAMPBELL
1.0 FTE

FY 2023: 2.0 FTE

FY 2024: 2.0 FTE

FY 2025: 2.0 FTE

PERFORMANCE METRICS

- In FY 2025, the Water Department will track end users, the number of commercial meters installed, and status of the Water Treatment Plant construction.

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



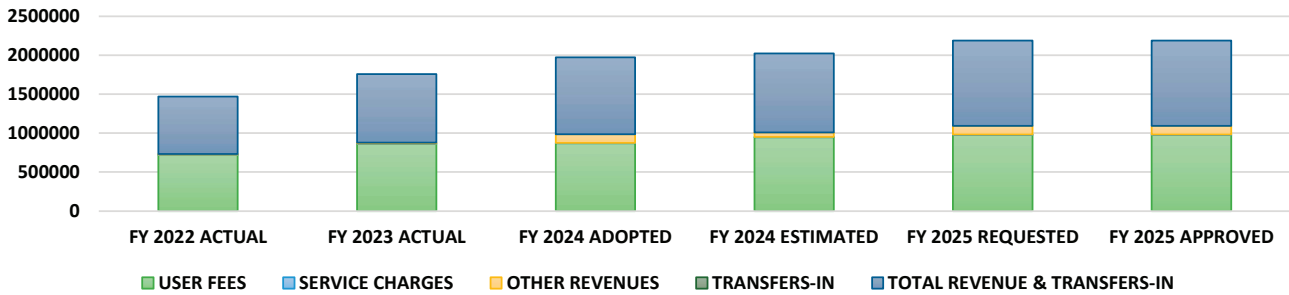
CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
 Fund 72000

ENTERPRISE FUND TYPE
WATER FUND
 SUMMARY OF REVENUES & EXPENDITURES

SUMMARY OF REVENUES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
USER FEES	722,824	862,094	871,786	950,000	978,500	978,500
SERVICE CHARGES	4,350	6,191	5,000	3,840	5,000	5,000
OTHER REVENUES	7,422	10,560	109,919	57,500	109,919	109,919
TRANSFERS-IN	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS-IN	\$ 734,596	\$ 878,844	\$ 986,705	\$ 1,011,340	\$1,093,419	\$1,093,419

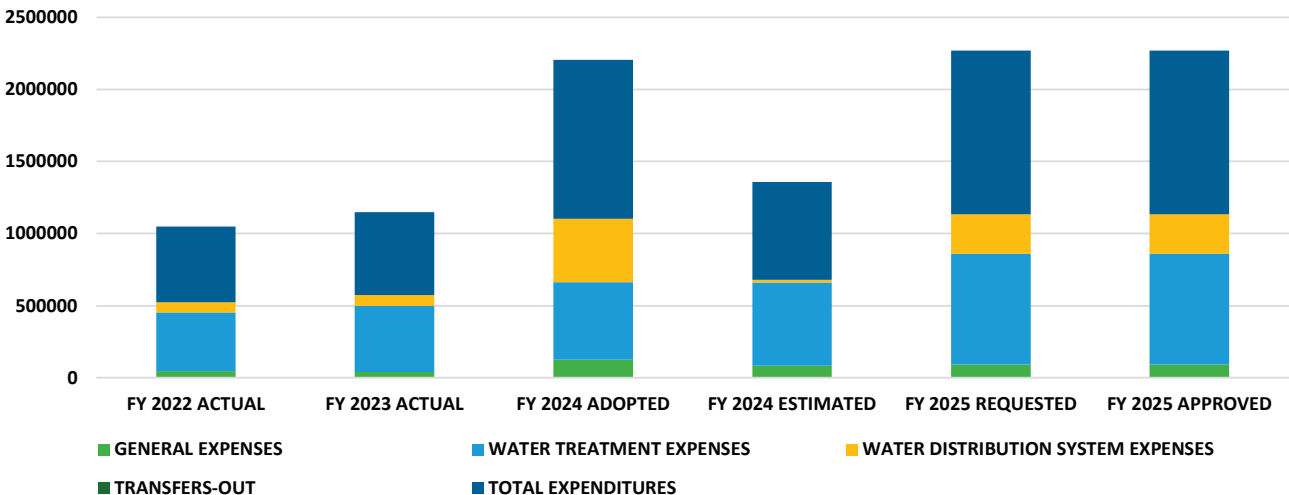
WATER REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
GENERAL EXPENSES	46,920	41,360	125,025	84,394	90,848	90,848
WATER TREATMENT EXPENSES	405,096	457,708	536,273	576,070	770,086	770,086
WATER DISTRIBUTION SYSTEM EXPENSES	72,390	74,663	441,277	19,263	273,277	273,277
TRANSFERS-OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	524,405	573,731	1,102,574	679,727	1,134,211	1,134,211

WATER FUND EXPENSES BY FISCAL YEAR



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #72000

ENTERPRISE FUNDS
WATER FUND
DETAIL OF REVENUES & EXPENDITURES

WATER FUND REVENUES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
72000 000 4101	PERS On-behalf Revenue	\$ 7,422	\$ 4,479	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
72000 300 5110	Water Sales	\$ 722,824	\$ 862,094	\$ 871,786	\$ 950,000	\$ 978,500	\$ 978,500
72000 300 5118	Labor Charges	\$ 4,350	\$ 6,191	\$ 5,000	\$ 3,840	\$ 5,000	\$ 5,000
72000 300 5149	Other Revenues	\$ -	\$ 6,081	\$ -	\$ -	\$ -	\$ -
72000 300 5550	Interest Revenue	\$ -	\$ -	\$ 102,419	\$ 50,000	\$ 102,419	\$ 102,419
TOTAL REVENUES		\$ 734,596	\$ 878,844	\$ 986,705	\$ 1,011,340	\$ 1,093,419	\$ 1,093,419

WATER FUND GENERAL EXPENSES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
72000 301 7508	Insurance	\$ 7,853	\$ 8,047	\$ 9,502	\$ 9,502	\$ 11,903	\$ 11,903
72000 301 7603	Charges from Finance	\$ 36,342	\$ 35,904	\$ 60,483	\$ 60,483	\$ 62,406	\$ 62,406
72000 301 7802	Revenue Bond Principal	\$ 356	\$ -	\$ 51,268	\$ 12,579	\$ 12,767	\$ 12,767
72000 301 7803	Revenue Bond Interest	\$ 2,370	\$ (2,591)	\$ 3,772	\$ 1,830	\$ 3,772	\$ 3,772
TOTAL GENERAL EXPENSES		\$ 46,920	\$ 41,360	\$ 125,025	\$ 84,394	\$ 90,848	\$ 90,848

WATER TREATMENT OPERATING EXPENSES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
72000 302 6001	Salaries & Wages	\$ 100,762	\$ 103,515	\$ 139,375	\$ 175,465	\$ 130,788	\$ 130,788
72000 302 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72000 302 6005	Overtime	\$ 20,317	\$ 25,323	\$ 22,915	\$ 39,922	\$ 13,983	\$ 13,983
72000 302 6100	Employer Costs	\$ 72,374	\$ 80,204	\$ 85,560	\$ 79,371	\$ 64,182	\$ 64,182
72000 302 7001	Materials & Supplies	\$ 12,652	\$ 40,628	\$ 11,500	\$ 23,084	\$ 11,500	\$ 11,500
72000 302 7002	Facility Repair & Maintenance	\$ 4,523	\$ 18,891	\$ 15,000	\$ 31,991	\$ 15,000	\$ 15,000
72000 302 7008	Non-Capital Expense	\$ -	\$ -	\$ 1,500	\$ 94	\$ 1,500	\$ 1,500
72000 302 7009	Equipment Repair & Maintenance	\$ 3,968	\$ 3,880	\$ 10,000	\$ 5,176	\$ 10,000	\$ 10,000
72000 302 7010	Vehicle Maintenance	\$ 2,327	\$ 3,166	\$ 6,500	\$ 855	\$ 6,325	\$ 6,325
72000 302 7011	Equipment Rental Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72000 302 7021	Water Treatment Chemicals	\$ 26,939	\$ 25,601	\$ 46,000	\$ 40,521	\$ 46,000	\$ 46,000
72000 302 7100	Uniform, Gear & Clothing Allowance	\$ 632	\$ 364	\$ 1,250	\$ 431	\$ 1,250	\$ 1,250
72000 302 7025	Water System Maintenance	\$ 624	\$ 127	\$ -	\$ 434	\$ -	\$ -
72000 302 7501	Utilities	\$ 107,810	\$ 112,996	\$ 122,094	\$ 121,129	\$ 130,786	\$ 130,786
72000 302 7502	Phone/Internet	\$ 3,924	\$ 4,052	\$ 3,592	\$ 3,112	\$ 3,592	\$ 3,592
72000 302 7505	Travel & Training	\$ 1,007	\$ 530	\$ 5,000	\$ 9,516	\$ 3,396	\$ 3,396
72000 302 7506	Publications & Advertising	\$ -	\$ -	\$ 500	\$ 390	\$ 500	\$ 500
72000 302 7515	Permits, Inspections & Compliance	\$ 10,491	\$ 9,625	\$ 16,000	\$ 24,065	\$ 16,000	\$ 16,000
72000 302 7519	Professional Services Contractual	\$ 10,000	\$ 6,865	\$ 35,000	\$ 6,027	\$ 250,000	\$ 250,000
72000 302 7621	Public Works Labor Charges	\$ 16,952	\$ 20,026	\$ -	\$ -	\$ -	\$ -
72000 302 7622	Charges from Garage	\$ 996	\$ 1,137	\$ 8,087	\$ 8,087	\$ 9,613	\$ 9,613
72000 302 7629	Charges from Capital Facilities	\$ 910	\$ 779	\$ 6,400	\$ 6,400	\$ 5,670	\$ 5,670
72000 302 7900	Capital Expenditures	\$ 7,888	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
72000 000 8990	Transfer to Water CIP Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL WATER TREATMENT EXPENSES		\$ 405,096	\$ 457,708	\$ 536,273	\$ 576,070	\$ 770,086	\$ 770,086

DISTRIBUTION OPERATING EXPENSES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
72000 303 7025	Distribution System Maintenance	\$ 24,001	\$ 15,450	\$ 45,000	\$ 19,263	\$ 45,000	\$ 45,000
72000 303 7519	Professional Services Contractual	\$ 11,000	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
72000 303 7621	Public Works Labor Charges	\$ 37,389	\$ 59,213	\$ 43,277	\$ -	\$ 43,277	\$ 43,277
72000 303 7900	Capital Expenditures	\$ -	\$ -	\$ 75,000	\$ -	\$ 135,000	\$ 135,000
72000 303 8900	Transfer to Residential Construction Fund	\$ -	\$ -	\$ 278,000	\$ -	\$ -	\$ -
TOTAL DISTRIBUTION EXPENSES		\$ 72,390	\$ 74,663	\$ 441,277	\$ 19,263	\$ 273,277	\$ 273,277

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

TOTAL REVENUES	\$ 734,596	\$ 878,844	\$ 986,705	\$ 1,011,340	\$ 1,093,419	\$ 1,093,419
TOTAL EXPENSES	\$ 524,405	\$ 573,731	\$ 1,102,574	\$ 679,727	\$ 1,134,211	\$ 1,134,211
REVENUES OVER (EXPENSES)	\$ 210,191	\$ 305,114	\$ (115,868)	\$ 331,613	\$ (40,792)	\$ (40,792)
BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 94,542	\$ 304,732	\$ 609,846	\$ 609,846	\$ 941,459	\$ 941,459
CHANGE IN NET POSITION	\$ 210,191	\$ 305,114	\$ (115,868)	\$ 331,613	\$ (40,792)	\$ (40,792)
ENDING RESERVE BALANCE	\$ 304,732	\$ 609,846	\$ 493,978	\$ 941,459	\$ 900,667	\$ 900,667

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



ENTERPRISE FUND: WATER CIP FUND

Fund #72300

Project Description	GL Account	Account Description	FY 2024	FY 2024	FY 2025
			ADOPTED	ESTIMATED	APPROVED
PROJECT: 72001 WATER TREATMENT PLANT	72300 000 4972 00 72001	Transfer from Water Operating Fund (Loan	\$ 3,821,000	\$ 2,441,384	\$ 9,603,000
	72300 000 9999 00 72001	Borough Funded WTP Project Expenses	\$ 3,940,000	\$ 2,441,384	\$ -
	72300 000 4972 00 72001		\$ -	\$ -	\$ -
	72300 000 9999 25 72001	SRF Interim Loan	\$ -	\$ -	\$ 5,782,000
	72300 000 9999 26 72001	SRF Term Loan	\$ -	\$ -	\$ 3,821,000
	72300 000 4999 50 72001	ARPA/SLFRF Grant Revenue	\$ 140,897	\$ -	\$ -
	72300 302 9999 50 72001	WTP Project Expenses	\$ 140,897	\$ -	\$ -
	72300 000 4999 46 72001	EDA Grant Revenue	\$ 2,996,953	\$ 2,996,953	\$ 2,150,841
	72300 000 9999 46 72001	EDA Grant Expenditures	\$ 2,996,953	\$ 2,996,953	\$ 2,150,841
	72300 000 4999 40 72001	USDA Grant Revenue	\$ 3,121,000	\$ -	\$ 3,121,000
	72300 000 9999 40 72001	USDA Grant Expenditures	\$ 3,121,000	\$ -	\$ 3,121,000
	72300 000 4999 11 72001	WTP DL Grant Revenue	\$ 4,100,000	\$ 3,200,000	\$ 900,000
	72300 000 9999 11 72001	WTP DL Grant Expenditures	\$ 4,100,000	\$ 3,200,000	\$ 900,000
	Resources available over resources (used)			\$ (119,000)	\$ -
PROJECT: 72002 RESERVOIR BYPASS PROJECT	72300 000 4999 11 72002	DCCED - Reservoir Bypass Grant Revenue	\$ 275,000	\$ 21,288	\$ 253,712
	72300 000 9999 11 72002	DCCED - Reservoir Bypass Grant Expenditures	\$ 275,000	\$ 21,288	\$ 253,712
	72300 000 4999 50 72002	LATCF - Grant Revenues	\$ 1,233,000	\$ -	\$ 1,233,000
	72300 000 9999 50 72002	LATCF - Grant Expenditures	\$ 1,233,000	\$ -	\$ 1,233,000
	72300 000 4999 44 72002	EPA - CDS Grant Revenue	\$ 2,080,000	\$ -	\$ 2,080,000
	72300 000 9999 44 72002	EPA - CDS Grant Revenue	\$ 2,080,000	\$ -	\$ 2,080,000
Resources available over resources (used)			\$ -	\$ -	\$ -
PROJECT: 72005 UPPER DAMN STABILITY ANALYSIS	72300 000 4972 00 72005	Transfer from Water Operating Fund	\$ -	\$ 4,355	\$ -
	72300 302 9999 00 72005	Upper Damn Stability Project Expenses	\$ 17,736	\$ 4,355	\$ -
	Resources available over resources (used)			\$ (17,736)	\$ -

JUSTIFICATION & EXPLANATION

WATER FUND

GL ACCT DESCRIPTION

4101	PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
5110	WATER SALES - REVENUE FROM WATER SALES		
5118	LABOR CHARGES - REVENUE FROM CONNECTION FEES		
5149	OTHER REVENUES - MATERIAL SALES AND ALL OTHER MMATERIAL REVENUE STREAMS		
5550	INTEREST INCOME - THE ALLOCATION OF INVESTMENT INCOME FROM THETHE PORTION OF WATER FUND CASH INVESTED IN THE CENTRAL TREASURY		
7508	INSURANCE - VEHICLE AND BUILDING INSURANCE		
7509	BANK & CREDIT CARD FEES - BANK FEES FOR USING CREDIT CARDS		
7540	AUDITING SERVICES - ALLOCATION OF ANNUAL AUDIT EXPENSE		
7603	CHARGES FROM FINANCE - ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, AND BILLING		
7802	REVENUE BOND PRINCIPAL - PRINCIPAL PAYMENTS ON DEC WATER REVENUE BOND		
7803	REVENUE BOND INTEREST - INTEREST PAYMENTS ON DEC WATER REVENUE BOND		
6001	SALARIES & WAGES		
	Water Treatment Plant Operator Salary	\$	81,804
	Water Operator Salary	\$	48,984
	TOTAL	\$	130,788
6005	OVERTIME		
	Water Treatment Plant Operator OT	\$	12,224
	Water Operator OT and Acting	\$	1,760
	TOTAL	\$	13,983
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	10,974
	STATE OF ALASKA PERS (22%)	\$	31,850
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	21,359
	TOTAL	\$	64,182

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



- 7001 **MATERIALS & SUPPLIES** - VARIOUS OFFICE SUPPLIES & CLEANING SUPPLIES, LABORATORY SUPPLIES, SMALL TOOLS & PARTS, AND A UV254 FIELD METER FOR DBP
- 7002 **FACILITY REPAIR & MAINTENANCE** - MATERIALS & SUPPLIES TO MAINTAIN THE WATER TREATMENT PLANT BUILDINGS, TANKS, RESERVOIRS, DAMS, & MECHANICAL EQUIPMENT
- 7009 **EQUIPMENT REPAIR & MAINTENANCE** - OZONE, COMPRESSORS, PUMPS, FILTERS, DOSING EQUIPMENT AND BASIC MAINTENANCE
- 7010 **VEHICLE MAINTENANCE** - COST OF MATERIALS & REPAIRS TO WATER TREATMENT PLANT VEHICLES & THEIR EQUIPMENT
- 7021 **WATER TREATMENT CHEMICALS** - INCLUDES COST OF SALT, CAUSTIC SODA, CALCIUM CHLORIDE, AND SHIPPING FOR THESE ITEMS
- 7100 **UNIFORM, GEAR & CLOTHING ALLOWANCE** - MISC. PPE SUCH AS HIGH VISABILITY RAIN GEAR, FACE SHIELDS, GLOVES, ETC, AND CLOTHING ALLOWANCE PER EMPLOYEE
- 7501 **UTILITIES** - ELECTRICITY TO OPERATE THE WATER TREATMENT PLANT
- 7502 **PHONE/INTERNET** - ANNUAL ALLOTMENT FOR PHONE LANDLINE, INTERNET SERVICE, AND CELL PHONE

- 7505 **TRAVEL & TRAINING** - COST FOR CONFINED SPACE ENTRY TRAINING
- 7506 **PUBLICATIONS & ADVERTISING** - COST OF PUBLISHING NEWSPAPER ADS & AIRING RADIO ADS
- 7515 **PERMITS, INSPECTIONS, & COMPLIANCE** - COST OF SUPPLIES FOR WATER COMPLIANCE TESTS REQUIRED BY THE DEC, & SHIPPING SAMPLES TO VARIOUS LOCATIONS FOR TESTING
- 7519 **PROFESSIONAL SERVICES CONTRACTUAL** - INSPECTIONS AND CONTINGENCY
- 7621 **PUBLIC WORKS LABOR CHARGES** - COSTS INCURRED BY THE WATER DEPARTMENT FOR PUBLIC WORKS LABOR

- 7622 **CHARGES FROM GARAGE** - COSTS INCURRED BY THE WATER DEPARTMENT FOR GARAGE LABOR
- 7629 **CHARGES FROM CAPITAL FACILITIES** - STAFF LABOR COSTS FOR CAPITAL FACILITIES
- 303 7025 **DISTRIBUTION SYSTEM MAINTENANCE** - COST OF PIPES, VALVES, CLAMPS, AND OTHER MISC. PARTS FOR REPAIR

ENTERPRISE FUNDS | PORT & HARBORS

PURPOSE

The ports and harbors in Wrangell have a wide range of responsibilities that are crucial to the local community. These responsibilities include ensuring the safe and efficient movement of vessels in and out of the harbor, maintaining the infrastructure of the ports, and providing essential services to support maritime activities. From managing the docking and mooring of ships to overseeing the Marine Service Center storage and safely hauling out vessels, Wrangell ports and harbors play a vital role in facilitating trade and commerce. They are also responsible for enforcing regulations to protect the environment and promote the sustainable use of marine resources. With our dedication to excellence, Wrangell ports and harbors are committed to serving the needs of the community and fostering economic growth.

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

KEY ACCOMPLISHMENTS

- Wrangell Ports accommodated over 350 transient vessels.
- Our Marine Service Center has been able to provide a high level of service through our vendors' expertise in marine repairs and maintenance. We have been able to provide our vendors with a space where they can create long-term relationships with a large portion of the southeast Alaska fishing fleet and Yacht's.
- Anode project completed.
- Meyers Chuck Design Complete/Out to bid early 2024.
- Port Security camera project complete.
- ADEC SWPPP reporting for Marine Service Center.

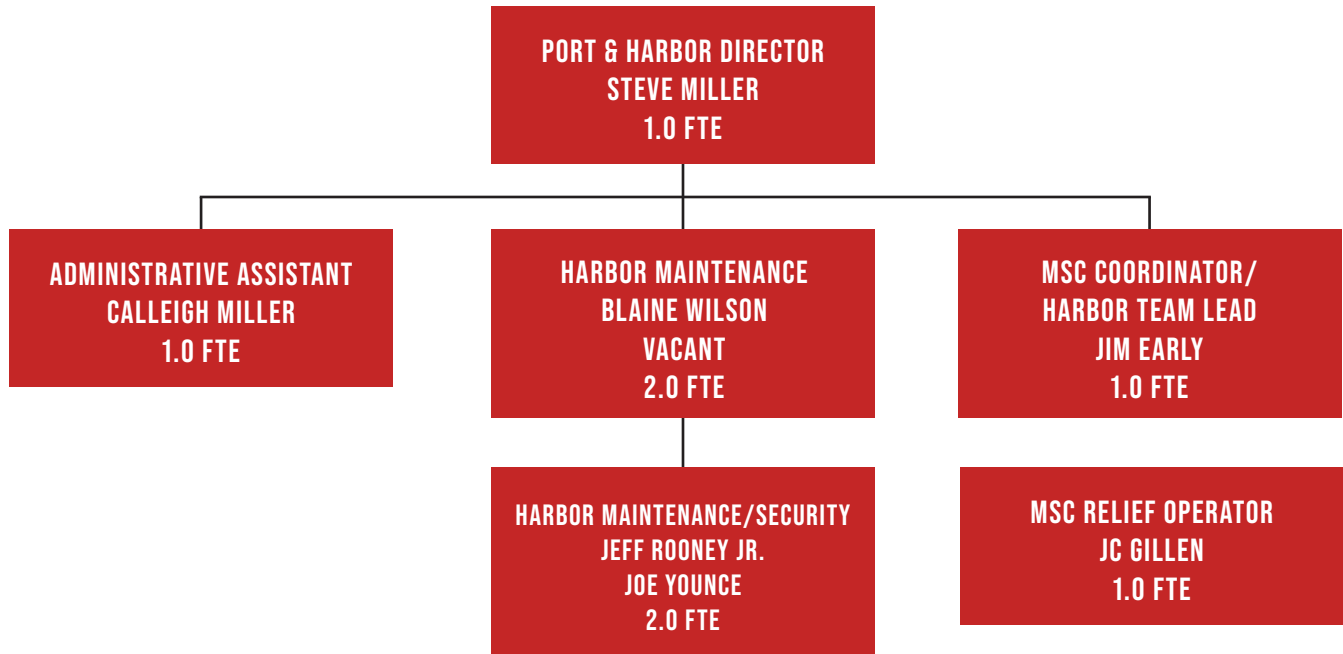
LEVEL OF SERVICE AND BUDGET IMPACT

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

DEPARTMENT GOALS

- Complete Meyers Chuck harbor dock replacement.
- Update title 14 for efficient management of Ports and Harbors.
- Implement auto pay options for our customers.
- Update all User agreements and forms.
- Ensure Harbor team is fully trained on the use of Asset essentials computer program for tracking maintenance of ports and harbors infrastructure.
- Secure funding to complete Inner Harbor Basin float design and engineering.
- Help facilitate transition of freight companies to 5-mile Mill site.
- Install new sewage vessel pump out system at Shoemaker Bay.
- Work with cruise lines to expand business in Wrangell.
- SMB boat launch replacement funding.

PERSONNEL



FY 2023: 7.0 FTE

FY 2024: 7.0 FTE

FY 2025: 8.0 FTE

PERFORMANCE METRICS

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

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



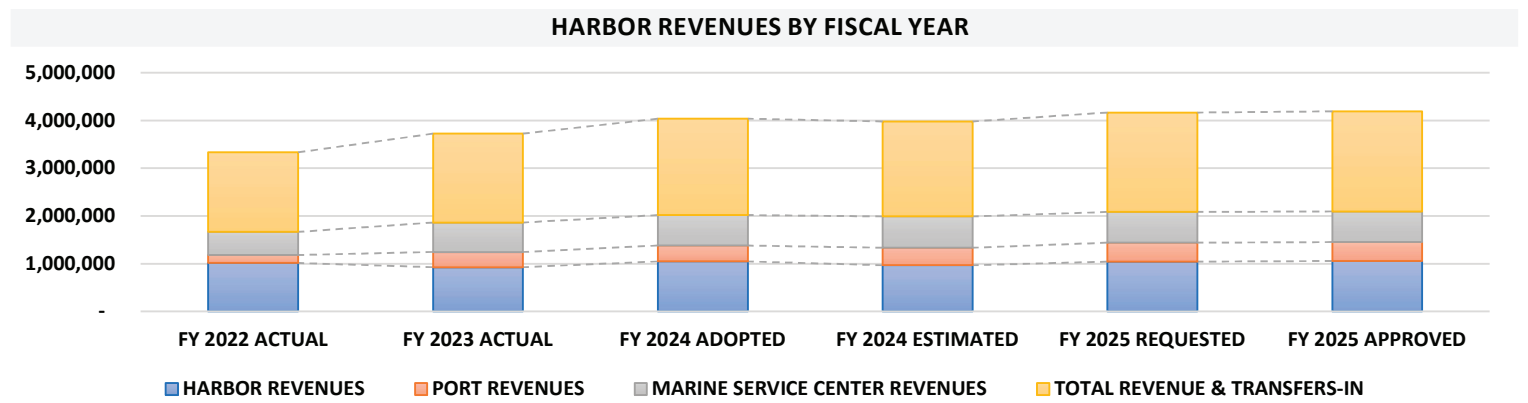
CITY AND BOROUGH OF WRANGELL 2025 ANNUAL BUDGET

Fund 74000

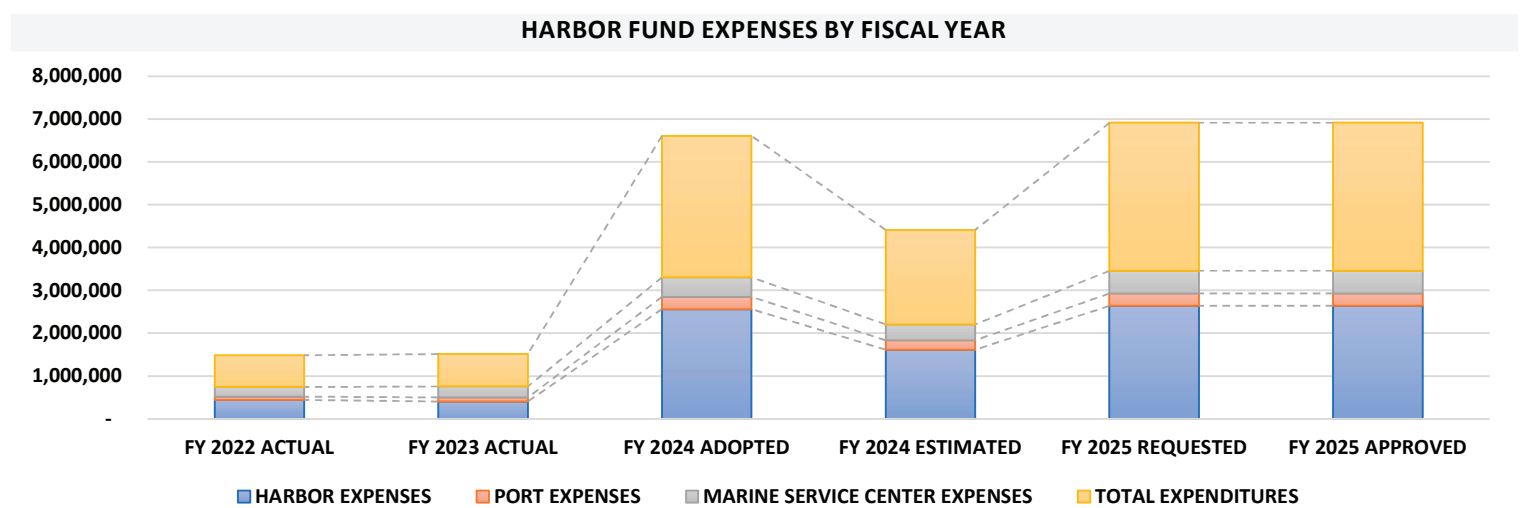
ENTERPRISE FUND TYPE PORT & HARBORS

SUMMARY OF REVENUES & EXPENDITURES

CATEGORY	SUMMARY OF REVENUES BY SUBFUND					
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
HARBOR REVENUES	1,014,480	926,694	1,047,218	967,723	1,043,593	1,056,063
PORT REVENUES	167,362	319,173	332,756	366,277	396,500	396,500
MARINE SERVICE CENTER REVENUES	484,527	616,618	638,810	655,982	643,315	643,315
TOTAL REVENUE & TRANSFERS-IN	\$ 1,666,369	\$ 1,862,484	\$ 2,018,784	\$ 1,989,982	\$ 2,083,408	\$ 2,095,878



CATEGORY	SUMMARY OF EXPENDITURES BY TYPE					
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
HARBOR EXPENSES	441,296	404,683	2,560,534	1,614,487	2,638,248	2,638,248
PORT EXPENSES	76,389	95,229	288,973	219,313	289,439	289,439
MARINE SERVICE CENTER EXPENSES	224,654	256,412	454,054	371,408	529,399	529,399
TOTAL EXPENDITURES	742,339	756,324	3,303,561	2,205,208	3,457,086	3,457,086



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET

ENTERPRISE FUNDS
PORT & HARBORS ADMINISTRATIVE DEPARTMENT

Fund #74000

DETAIL OF EXPENDITURES

HARBOR ADMINISTRATIVE EXPENSES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
74000 401 6001 Salaries & Wages	\$ 123,308	\$ 141,749	\$ 154,373	\$ 119,970	\$ 164,594	\$ 164,594
74000 401 6002 Temporary Wages	\$ 7,355	\$ 20,269	\$ -	\$ -	\$ 5,000	\$ 5,000
74000 401 6005 Overtime	\$ 690	\$ 885	\$ 1,338	\$ 371	\$ 1,603	\$ 1,603
74000 401 6XXX Employer Costs	\$ 105,480	\$ 94,472	\$ 77,609	\$ 62,736	\$ 89,410	\$ 89,410
74000 401 7001 Materials & Supplies	\$ 4,570	\$ 4,772	\$ 5,700	\$ 10,712	\$ 5,700	\$ 5,700
74000 401 7002 Facility Repair & Maintenance	\$ 2,357	\$ 2,572	\$ 20,000	\$ 33,686	\$ 20,700	\$ 20,700
74000 401 7010 Vehicle Repair & Maintenance	\$ 5,285	\$ 13,129	\$ 1,000	\$ 5,388	\$ 10,250	\$ 10,250
74000 401 7502 Phone/Internet	\$ 7,405	\$ 7,740	\$ 9,026	\$ 8,328	\$ 9,026	\$ 9,026
74000 401 7503 Information Technology	\$ 1,324	\$ 2,353	\$ 1,500	\$ 3,984	\$ 8,751	\$ 8,751
74000 401 7505 Travel & Training	\$ 7,758	\$ 6,613	\$ 9,650	\$ 8,313	\$ 12,995	\$ 12,995
74000 401 7506 Publications & Advertising	\$ 3,107	\$ 5,176	\$ 5,000	\$ 3,809	\$ 5,800	\$ 5,800
74000 401 7507 Memberships & Dues	\$ 265	\$ 1,500	\$ 2,200	\$ 515	\$ 2,200	\$ 2,200
74000 401 7508 Insurance Expense	\$ 38,891	\$ 49,168	\$ 47,058	\$ 10,000	\$ 47,058	\$ 47,058
74000 401 7519 Professional Services Contractual	\$ 19,339	\$ 4,402	\$ 10,000	\$ 3,051	\$ 11,500	\$ 11,500
74000 401 7576 Promotional	\$ 3,026	\$ 4,398	\$ 5,000	\$ 7,119	\$ 7,500	\$ 7,500
74000 401 7603 Charges from Finance	\$ 26,530	\$ 35,904	\$ 50,127	\$ 50,127	\$ 56,377	\$ 56,377
74000 401 7622 Charges from Garage	\$ -	\$ -	\$ 45,156	\$ 45,156	\$ 48,471	\$ 48,471
74000 401 7629 Charges from Capital Facilities	\$ 2,389	\$ 2,184	\$ 7,242	\$ 7,242	\$ 5,670	\$ 5,670
TOTAL ADMINISTRATIVE	\$ 359,079	\$ 397,286	\$ 451,979	\$ 380,507	\$ 512,605	\$ 512,605

Allocation of Harbor

50% Harbor Allocation	\$ (179,539)	\$ (198,643)	\$ (225,990)	\$ (190,253)	\$ (256,303)	\$ (256,303)
20% Port Allocation	\$ (71,816)	\$ (79,457)	\$ (90,396)	\$ (76,101)	\$ (102,521)	\$ (102,521)
30% Service Center Allocation	\$ (107,724)	\$ (119,186)	\$ (135,594)	\$ (114,152)	\$ (153,782)	\$ (153,782)
\$ (359,079)	\$ (397,286)	\$ (451,979)	\$ (380,507)	\$ (512,605)	\$ (512,605)	\$ (512,605)

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

JUSTIFICATION & EXPLANATION

PORT & HARBORS - ADMINISTRATION

GL ACCT DESCRIPTION

6001 SALARIES & WAGES	
Harbormaster Salary	\$ 108,798
Harbor Administrative Assistant Salary	\$ 55,796
TOTAL	\$ 164,594
6002 ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP	
6005 OVERTIME	
Harbor Administrative Assistant 40 Hours	\$ 1,603
6100 EMPLOYER COSTS	
FICA, SBS AND MEDICARE (7.58%)	\$ 36,564
STATE OF ALASKA PERS (22%)	\$ 12,598
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$ 40,248
TOTAL	\$ 89,410
7001 MATERIALS & SUPPLIES - RESTROOM SUPPLIES, CLEANING SUPPLIES, AND OFFICE SUPPLIES SUCH AS PRINTER PAPER, PRINTER INK, ENVELOPES, AND OTHER MISC OFFICE SUPPLIES.	
7002 FACILITY REPAIR & MAINTENANCE - LABOR & MATERIALS TO MAINTAIN THE HARBOR BUILDING, SUCH AS DOOR & HARDWARE INSTALLATION, EYE WASH STATION UPGRADE, HEAT PUMP INSTALLATION, LIFE SAFETY AND FIRE SUPPRESSION MAINT. AND OTHER GENERAL MAINTENANCE AND REPAIRS	
7010 VEHICLE REPAIR & MAINTENANCE - MATERIAL TO REPAIR & MAINTAIN THE LOADER, BOAT LIFTS, WORK VAN, AND THREE TRUCKS	

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



- 7502 **PHONE/INTERNET** - THE TOTAL AMOUNT FOR MONTHLY INTERNET, PHONE BILLS, FAX LINE, AND DIRECTOR CELL PHONE REIMBURSEMENT
- 7503 **INFORMATION TECHNOLOGY** - COSTS INCLUDE SUPPORT FOR MARINE WARE SOFTWARES, ADOBE MONTHLY SUBSCRIPTION, AND AMAZON BUSINESS SUBSCRIPTION
- 7505 **TRAVEL & TRAINING** - COSTS OF TRAVEL FOR THE SEATTLE BOAT SHOW, MARINE EXPO, AND HARBORMASTER CONFERENCE
- 7506 **PUBLICATIONS & ADVERTISING** - COST TO ADVERTISE & PROMOTE HARBOR FACILITIES AND ANY MISC. ANNOUNCEMENTS
- 7507 **MEMBERSHIPS & DUES** - COST OF ANY MEMBERSHIPS & DUES
- 7508 **GENERAL INSURANCE EXPENSE** - COST OF LIABILITY AND VEHICLE INSURANCE
- 7509 **BANK & CREDIT CARD FEES** - AMOUNTS COLLECTED BY BANK FOR USING CREDIT CARDS
- 7519 **PROFESSIONAL SERVICES CONTRACTUAL** - COSTS FOR LEGAL SERVICES
- 7540 **AUDITING SERVICES** - COSTS FOR PROFESSIONAL AUDITING SERVICES
- 7576 **PROMOTIONAL** - COST OF REGISTRATION AND INCIDENTAL EXPENSES FOR MARINE EXPO AND SEATTLE BOAT SHOW
- 7603 **CHARGES FROM FINANCE** - STAFF LABOR COSTS FOR ADMINISTRATIVE & FINANCE WORK
- 7622 **CHARGES FROM GARAGE** - STAFF LABOR COSTS FOR VEHICLE MAINTENANCE & REPAIRS
- 7629 **CHARGES FROM CAPITAL FACILITIES** - STAFF LABOR COSTS FOR CAPITAL FACILITIES

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #74010

ENTERPRISE FUNDS
HARBOR FUND
DETAIL OF REVENUES & EXPENDITURES

HARBOR FUND REVENUES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
74010 000 4101	PERS On-behalf Revenue	\$ 11,581	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
74010 000 4190	Shared Fisheries Bus. Tax	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
74010 000 4191	Raw Fisheries Bus. Tax	\$ 284,469	\$ 119,611	\$ 206,300	\$ 67,529	\$ 150,000	\$ 150,000
74010 000 5200	Annual Stall Rent	\$ 532,981	\$ 572,104	\$ 622,449	\$ 640,109	\$ 659,313	\$ 659,313
74010 000 5201	Meyers Chuck Moorage	\$ 81	\$ 15	\$ 1,500	\$ -	\$ 500	\$ 500
74010 000 5202	Transient Moorage	\$ 135,819	\$ 155,033	\$ 130,568	\$ 170,000	\$ 145,000	\$ 160,000
74010 000 5203	Transient Electrical Fees	\$ 13,484	\$ 28,960	\$ 27,773	\$ 16,917	\$ 25,000	\$ 25,000
74010 000 5204	Hoist Revenue	\$ -	\$ -	\$ 7,500	\$ 1,000	\$ 7,500	\$ 5,000
74010 000 5205	Boat Launch Fees	\$ 9,640	\$ 8,755	\$ 5,801	\$ 9,000	\$ 9,000	\$ 9,000
74010 000 5206	Grid fees/Pressure Wash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74010 000 5207	Garbage Charges*	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 100
74010 000 5208	Wait List Deposit	\$ 50	\$ -	\$ 50	\$ 125	\$ 50	\$ 50
74010 000 5209	Cruise Water Connection	\$ 131	\$ 672	\$ -	\$ -	\$ -	\$ -
74010 000 5210	Penalties & Late Fees	\$ 3,130	\$ 1,656	\$ 8,000	\$ 9,000	\$ 9,000	\$ 9,000
74010 000 5212	Liveaboard Fees	\$ 16,830	\$ 18,531	\$ 19,077	\$ 13,778	\$ 20,030	\$ 20,000
74010 000 5221	Harbor Miscellaneous Expense`	\$ 10	\$ 308	\$ 100	\$ 17,000	\$ 100	\$ 100
74010 000 5224	Labor Charges	\$ 6,275	\$ 21,049	\$ 3,000	\$ 8,135	\$ 3,000	\$ 3,000
74010 000 5234	Material Sales	\$ -	\$ -	\$ -	\$ 128	\$ -	\$ -
74010 000 5240	Storage*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74010 000 5550	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HARBOR REVENUES		\$ 1,014,480	\$ 926,694	\$ 1,047,218	\$ 967,723	\$ 1,043,593	\$ 1,056,063

HARBOR FUND EXPENSES TRANSFERS-OUT

74010 000 6001	Salaries & Wages	\$ 101,923	\$ 122,557	\$ 91,847	\$ 148,624	\$ 160,852	\$ 160,852
74010 000 6002	Temporary Wages (Summer)	\$ 22,269	\$ 24,235	\$ 22,968	\$ 27,150	\$ 37,968	\$ 37,968
74010 000 6005	Overtime	\$ 5,425	\$ 5,825	\$ 6,598	\$ 5,373	\$ 11,555	\$ 11,555
74010 000 6100	Employer Costs	\$ 57,760	\$ 76,085	\$ 52,314	\$ 84,178	\$ 132,275	\$ 132,275
74010 000 7001	Materials & Supplies	\$ 4,352	\$ 7,092	\$ 7,000	\$ 4,283	\$ 8,500	\$ 8,500
74010 000 7002	Facility Repair & Maintenance	\$ 33,743	\$ 38,974	\$ 45,000	\$ 15,439	\$ 45,000	\$ 45,000
74010 000 7004	Postage and Shipping	\$ 2,856	\$ 1,618	\$ 2,000	\$ (323)	\$ 2,500	\$ 2,500
74010 000 7008	Non-capital Equipment	\$ 6,035	\$ 4,764	\$ 4,000	\$ 3,525	\$ 6,000	\$ 6,000
74010 000 7009	Equipment Repair & Maintenance	\$ 5,347	\$ 3,184	\$ 5,000	\$ 2,804	\$ 7,200	\$ 7,200
74010 000 7010	Vehicle Maintenance	\$ 705	\$ 1,164	\$ 2,000	\$ 405	\$ -	\$ -
74010 000 7013	Rental Expense (parking lot)	\$ 6,023	\$ 6,023	\$ 6,023	\$ 6,336	\$ 6,023	\$ 6,023
74010 000 7015	Fuel Expense	\$ 585	\$ 810	\$ 1,500	\$ 602	\$ 2,125	\$ 2,125
74010 000 7100	Uniform, gear & clothing allowance	\$ 1,534	\$ 1,998	\$ 1,500	\$ 1,305	\$ 2,000	\$ 2,000
74010 000 7501	Utilities	\$ 80,249	\$ 34,093	\$ 35,054	\$ 33,283	\$ 51,333	\$ 51,333
74010 000 7505	Travel & Training	\$ 512	\$ 494	\$ 500	\$ 125	\$ -	\$ -
74010 000 7507	Memberships & Dues	\$ 150	\$ -	\$ 150	\$ -	\$ 200	\$ 200
74010 000 7519	Professional Services	\$ -	\$ 2,940	\$ 10,000	\$ 10,809	\$ 10,000	\$ 10,000
74010 000 7556	Harbors Property Lease	\$ -	\$ -	\$ 6,024	\$ -	\$ -	\$ -
74010 000 7515	Permits, Inspections & Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74010 000 7601	Charges from Harbor Administration	\$ -	\$ -	\$ 225,990	\$ 190,253	\$ 256,303	\$ 256,303
74010 000 7622	Charges from Garage	\$ 12,003	\$ 13,966	\$ -	\$ -	\$ -	\$ -
74010 000 7860	Derelict vessel disposal	\$ 15,186	\$ 9,196	\$ 25,000	\$ 22,388	\$ 25,000	\$ 25,000
74010 000 7861	Harbor Hoist Expenditures*	\$ 14,640	\$ 7,058	\$ 7,500	\$ 3,742	\$ 11,100	\$ 11,100
74010 000 7862	Meyers Chuck Expenditures	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
74010 000 7900	Capital Expenditures	\$ -	\$ -	\$ 30,000	\$ 249	\$ 50,000	\$ 50,000
74010 000 7980	Bad Debt Expense	\$ 70,000	\$ 37,605	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
74010 000 8900	Transfer (out) to Other Port & Harbor Fund	\$ -	\$ -	\$ 1,942,566	\$ 1,053,937	\$ 1,782,314	\$ 1,782,314
TOTAL HARBOR EXPENSES		\$ 441,296	\$ 404,683	\$ 2,560,534	\$ 1,614,487	\$ 2,638,248	\$ 2,638,248

HARBOR REVENUES	\$ 1,014,480	\$ 926,694	\$ 1,047,218	\$ 967,723	\$ 1,043,593	\$ 1,056,063
HARBOR EXPENSES & TRANSFERS-OUT	\$ 441,296	\$ 404,683	\$ 2,560,534	\$ 1,614,487	\$ 2,638,248	\$ 2,638,248
REVENUES OVER (EXPENSES)	\$ 573,184	\$ 522,011	\$ (1,513,316)	\$ (646,764)	\$ (1,594,655)	\$ (1,582,185)

CONSOLIDATED FUND BALANCE	BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 1,225,452	\$ 2,017,593	\$ 3,192,997	\$ 3,123,753	\$ 2,908,527	\$ 2,908,527
	CHANGE IN NET POSITION	\$ 792,141	\$ 1,106,160	\$ (1,281,722)	\$ (215,227)	\$ (1,373,678)	\$ (1,361,209)
	ENDING RESERVE BALANCE (6/30/20XX)	\$ 2,017,593	\$ 3,123,753	\$ 1,911,274	\$ 2,908,527	\$ 1,534,849	\$ 1,547,318

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



ENTERPRISE FUND: PORTS & HARBORS CIP FUND

Fund #74300

Project Description	GL Account	Account Description	FY 2023	FY 2024	FY 2024	FY 2025
			ACTUAL	ADOPTED	ESTIMATED	APPROVED
PROJECT: 74005 Meyer's Chuck Float Replacement Project	74300 000 4974 00 74005	Transfers from Harbors Operating	\$ -	\$ 292,566	\$ 62,185	\$ 1,376,185
	74300 000 9999 00 74005	Meyer's Chuck Float Replacement	\$ -	\$ 292,566	\$ 62,185	\$ 1,376,185
	Resources available over resources used			\$ -	\$ -	\$ -
PROJECT: 74006 P&H Security System Project	74300 000 4999 43 74006	2020 SHSP Grant Revenue (DHS)	\$ 71,587	\$ 765,324	\$ 584,373	\$ 252,537
	74300 000 9999 43 74006	Port & Harbor Security Camera Grant Expenditures (DHS)		\$ 836,910	\$ 584,373	\$ 252,537
	Resources available over resources used			\$ 71,587	\$ (71,587)	\$ -
PROJECT: 74008-010 T-Dock, Heritage, and MSC Anode Project	74300 000 4974 00 74008-74010	Transfers from Harbors Operating Fund	\$ -	\$ 1,650,000	\$ 937,621	\$ 162,379
	74300 000 9999 00 74008-74010	T-Dock, Heritage, and MSC Anode Project Expenses	\$ -	\$ 1,650,000	\$ 937,621	\$ 162,379
	Resources available over resources used			\$ -	\$ -	\$ -
PROJECT: 74007 Wrangell Harbor Basin	74300 000 4974 00 74008-74010	Transfers from Harbors Operating	\$ -	\$ -	\$ 54,132	\$ -
	74300 000 9999 00 74008-74010	Wrangell Harbor Basin Project	\$ -	\$ -	\$ 54,132	\$ -
	Resources available over resources used			\$ -	\$ -	\$ -
PROJECT: 74012 Shoemaker Harbor Boat Launch	74300 000 4974 00 74012	Transfers from Harbors Operating	\$ -	\$ -	\$ -	\$ 243,750
	74300 000 9999 00 74012	Shoemaker Harbor Ramp	\$ -	\$ -	\$ -	\$ 243,750
	Resources available over resources used			\$ -	\$ -	\$ -

JUSTIFICATION & EXPLANATION
HARBOR FUND

GL ACCT DESCRIPTION

4101	PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
4190	SHARED FISHERIES BUS. TAX - REVENUE SHARE OF FISH TAX FOR HARVEST WITHIN FISHERIES MANAGEMENT AREA 18. THE PAYMENT IS RECEIVED BY THE DEPARTMENT OF COMMERCE COMMUNITY AND ECONOMIC DEVELOPMENT (DCCED)		
4191	RAW FISHERIES BUS TAX - THE BOROUGH'S SHARE OF FISH TAX DISTRIBUTED BY THE ALASKA STATE DEPARTMENT OF REVENUE		
5200	ANNUAL STALL RENT - REVENUE FROM ANNUAL STALL RENTALS		
5201	MEYERS CHUCK MOORAGE - REVENUE FROM MOORAGE AT MEYERS CHUCK		
5202	TRANSIENT MOORAGE - REVENUE FROM ALL TRANSIENT MOORAGE		
5203	TRANSIENT ELECTRICAL FEES - REVENUE FROM ELECTRICAL USE AT TRANSIENT DOCKS		
5204	HOIST REVENUE - REVENUE FROM USE OF HOIST		
5205	BOAT LAUNCH FEES - SALES OF BOAT LAUNCH PERMITS		
5206	GRID FEES/PRESSURE WASH - REVENUE FROM USE OF GRIDS		
5207	GARBAGE CHARGES - CASH RECEIPTS FOR DISPOSING OF CUSTOMER TRASH		
5208	WAIT LIST DEPOSIT - REVENUE FROM ANNUAL STALL WAIT LIST DEPOSITS		
5210	PENALTIES & LATE FEES - PENALTIES AND INTEREST ON DELINQUENT ACCOUNTS		
5212	LIVEABOARD FEES - REVENUE FROM MONTHLY LIVEABOARD FEES		
5224	LABOR CHARGES - REVENUE FROM BOAT TOWING SERVICES, PUMP-OUTS, IMPOUND LABOR FEES, AND OTHER MISC. SERVICES THAT REQUIRE LABOR		
5234	MATERIAL SALES - REVENUE FROM SALE OF MISC. OLD/EXTRA MATERIALS		
5240	STORAGE - REVENUE FROM HARBOR FACILITY STORAGE FEES		
5550	INTEREST INCOME - INTEREST INCOME ALLOCATION FROM THE CENTRAL TREASURY ON A PRORATED BASIS (AVERAGE PERCENTAGE OF CASH HELD WITH THE TREASURY)		
6001	SALARIES & WAGES		
	Harbor Maintenance	\$	58,212
	Harbor Maintenance/Security Salary	\$	46,688
	Harbor Maintenance	\$	55,952
	TOTAL	\$	160,852
6002	ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP		
6005	OVERTIME		
	Harbor Maintenance	\$	4,182
	Harbor Maintenance/Security Salary	\$	3,354
	Harbor Maintenance	\$	4,020
	TOTAL	\$	11,555
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	13,068
	STATE OF ALASKA PERS (22%)	\$	37,930
	GROUP HEALTH. LIFE INSURANCE. WORKERS COMPENSATION	\$	81,277

JUSTIFICATION & EXPLANATION

HARBOR FUND CONTINUED

GL ACCT DESCRIPTION

-
- 7002 **FACILITY REPAIR & MAINTENANCE** - LABOR & MATERIALS TO MAINTAIN DOCKS AND EQUIPMENT, SUCH AS LUMBER, CONCRETE, ELECTRICIAN FEES, HARDWARE, PAINT, CONTRACTOR FEES, METAL, SIGNAGE, AND OTHER MISC. REPAIR & MAINTENANCE MATERIALS
 - 7008 **NON CAPITAL EQUIPMENT** - COST OF REPLACING FIRE EXTINGUISHERS
 - 7009 **EQUIPMENT REPAIR & MAINTENANCE** - FOR RECERTIFICATION OF DRY-CHEM FIRE EXTINGUISHERS AND CONTINGENCY REPAIR NEEDS
 - 7010 **VEHICLE MAINTENANCE** - TO REPAIR & MAINTAIN THE LOADER, BOAT LIFTS, WORK VAN, AND THREE TRUCKS
 - 7011 **RENTAL EXPENSE** - RENTAL EXPENSES FOR MAN LIFT, BOOM TRUCK, AND OTHER MISC. EQUIPMENT FOR MAINTENANCE PURPOSES
 - 7015 **FUEL EXPENSE** - FUEL FOR HARBOR BOATS, HARBOR TRUCKS, SAWS, 4 WHEELERS, OIL AND LUBE FOR PUMPS, AND OTHER MISC. EQUIPMENT THAT REQUIRES FUEL
 - 7100 **UNIFORM, GEAR & CLOTHING ALLOWANCE** - HARBOR ATTIRE AS UNIFORM, WORK CLOTHING ALLOWANCE, AND MISC. PPE

 - 7501 **UTILITIES** - WATER, SEWER, GARBAGE, AND ELECTRICAL
 - 7505 **TRAVEL & TRAINING** - STAFF CPR TRAINING, TRAVEL TO HARBORMASTER CONFERENCE, FISH EXPO, AND SEATTLE BOAT SHOW

 - 7519 **PROFESSIONAL SERVICES CONTRACTUAL** - COSTS FOR PRESSURE WASHING CONTINGENCY
 - 7556 **HARBORS PROPERTY LEASE** - LEASE OF ANY PRIVATE PROPERTY FOR HARBOR OPERATIONAL USE
 - 7515 **PERMITS, INSPECTIONS & COMPLIANCE** - COST OF PERMITS & INSPECTIONS TO KEEP FACILITY IN COMPLIANCE WITH HEALTH & SAFETY REGULATIONS
 - 7601 **CHARGES FROM HARBOR ADMINISTRATION** - COST COVERS HARBOR'S PORTION OF OFFICE OPERATION EXPENSES
 - 7622 **CHARGES FROM GARAGE** - STAFF LABOR COSTS FOR VEHICLE MAINTENANCE & REPAIRS
 - 7629 **CHARGES FROM CAPITAL FACILITIES** - STAFF LABOR COSTS FOR CAPITAL FACILITIES
 - 7860 **DERELICT VESSEL DISPOSAL** - COSTS ASSOCIATED WITH BREAKING DOWN AND DISPOSING OF DERELICT VESSELS
 - 7861 **HARBOR HOIST EXPENDITURES** - COST FOR NEW HOIST OPERATING SYSTEM, ANNUAL SUPPORT FOR HOIST SYSTEM, RECERTIFICATION OF HOISTS, WIRE, HOSES, OIL, AND MISC. OTHER REPAIR SUPPLIES
 - 7862 **MEYERS CHUCK EXPENDITURES** - MISC. REPAIR AND MAINTENANCE SUPPLIES FOR MEYERS CHUCK DOCK AND FACILITY
 - 7900 **CAPITAL EXPENDITURES** - PURCHASE OF USED TRUCK TO REPLACE PICKUP #72

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #74020

ENTERPRISE FUNDS
PORT FUND
DETAIL OF REVENUES & EXPENDITURES

PORT FUND REVENUES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
74020 000 4101 PERS On-behalf Revenue	\$ 4,632	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
74020 000 5110 Port Water Sales	\$ 840	\$ 121	\$ -	\$ 4,249	\$ 4,500	\$ 4,500
74020 000 5224 Labor Charges	\$ 2,401	\$ 10,727	\$ 5,210	\$ 18,835	\$ 15,000	\$ 15,000
74020 000 5240 Storage	\$ 61,193	\$ 77,782	\$ 72,307	\$ 80,243	\$ 85,000	\$ 85,000
74020 000 5241 Wharfage	\$ 20,798	\$ 22,368	\$ 26,924	\$ 43,450	\$ 40,000	\$ 40,000
74020 000 5242 Dockage	\$ 52,671	\$ 83,809	\$ 81,977	\$ 80,000	\$ 85,500	\$ 85,500
74020 000 5243 Port Development Fees	\$ 23,209	\$ 52,437	\$ 38,921	\$ 64,000	\$ 70,000	\$ 70,000
74020 000 5244 Port Transient Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74020 000 5245 Cruise Garbage & Water Charges	\$ 1,618	\$ 4,058	\$ 3,960	\$ 6,500	\$ 6,500	\$ 6,500
74020 000 5246 Commercial Passenger Wharfage	\$ -	\$ 67,871	\$ 57,760	\$ 64,000	\$ 65,000	\$ 65,000
74020 000 5550 Interest Revenue	\$ -	\$ -	\$ 40,698	\$ -	\$ 20,000	\$ 20,000
TOTAL REVENUES	\$ 167,362	\$ 319,173	\$ 332,756	\$ 366,277	\$ 396,500	\$ 396,500
PORT FUND EXPENSES						
74020 000 6001 Salaries & Wages	\$ 28,691	\$ 8,856	\$ 41,840	\$ 41,840	\$ 47,622	\$ 47,622
74020 000 6002 Temporary Wages	\$ 4,586	\$ 7,211	\$ -	\$ 9,373	\$ 15,000	\$ 15,000
74020 000 6005 Overtime	\$ 1,600	\$ 3,168	\$ 1,202	\$ 1,424	\$ 1,368	\$ 1,368
74020 000 6100 Employer Costs	\$ 15,636	\$ 5,251	\$ 42,483	\$ 42,483	\$ 24,792	\$ 24,792
74020 000 7001 Materials & Supplies	\$ 2,718	\$ 2,491	\$ 3,000	\$ 3,090	\$ 5,000	\$ 5,000
74020 000 7002 Facility Repair & Maintenance	\$ 10,964	\$ 27,418	\$ 25,000	\$ 34,877	\$ 65,000	\$ 65,000
74020 000 7009 Equipment Repair & Maintenance	\$ 555	\$ 117	\$ 3,000	\$ 236	\$ 3,000	\$ 3,000
74020 000 7010 Vehicle Maintenance	\$ -	\$ 101	\$ 1,000	\$ -	\$ -	\$ -
74020 000 7015 Fuel - Automotive	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,000	\$ 1,000
74020 000 7100 Uniform/Clothing Allowance	\$ -	\$ 281	\$ 1,200	\$ -	\$ 1,200	\$ 1,200
74020 000 7501 Utilities	\$ 5,320	\$ 2,583	\$ 2,571	\$ 2,393	\$ 3,624	\$ 3,624
74020 000 7505 Travel & Training	\$ 125	\$ -	\$ 100	\$ -	\$ 1,500	\$ 1,500
74020 000 7508 Insurance	\$ 6,195	\$ 5,289	\$ 7,496	\$ 7,496	\$ 7,812	\$ 7,812
74020 000 7519 Professional Services Contractual	\$ -	\$ 32,463	\$ 65,000	\$ -	\$ 10,000	\$ 10,000
74020 000 7601 Charges from Harbor Administration	\$ -	\$ -	\$ 93,580	\$ 76,101	\$ 102,521	\$ 102,521
74020 000 7900 Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 76,389	\$ 95,229	\$ 288,973	\$ 219,313	\$ 289,439	\$ 289,439
PORT FUND REVENUES	\$ 167,362	\$ 319,173	\$ 332,756	\$ 366,277	\$ 396,500	\$ 396,500
PORT FUND EXPENSES	\$ 76,389	\$ 95,229	\$ 288,973	\$ 219,313	\$ 289,439	\$ 289,439
REVENUES OVER (EXPENSES)	\$ 90,972	\$ 223,943	\$ 43,783	\$ 146,964	\$ 107,061	\$ 107,061

JUSTIFICATION & EXPLANATION

PORT FUND

GL ACCT DESCRIPTION

- 4101 **PERS ON-BEHALF REVENUE** - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER
- 5224 **LABOR CHARGES** - REVENUE FROM BARGE LANDINGS, AFTER HOURS CALL OUTS AND OTHER MISC. LABOR
- 5240 **STORAGE** - REVENUE FROM STORAGE IN PORT AREAS
- 5241 **WHARFAGE** - REVENUE FROM WHARFAGE/USE OF BARGE RAMP
- 5242 **DOCKAGE** - REVENUE FROM DOCKAGE/USE OF CRUISE SHIP DOCK
- 5243 **PORT DEVELOPMENT FEES** - CRUISE FEES - IN ADDITION TO DOCKAGE - FOR USE OF FACILITIES
- 5244 **PORT TRANSIENT FEES** - CRUISE FEES FOR USE OF SUMMER FLOAT OR OTHER TRANSIENT FLOATS
- 5245 **CRUISE GARBAGE & WATER CHARGES** - REVENUE FROM WATER HOOKUP FEES, WATER PURCHASE, AND GARBAGE PICKUP FROM CRUISE SHIPS



JUSTIFICATION & EXPLANATION

PORT FUND CONTINUED

GL ACCT DESCRIPTION

5246	COMMERCIAL PASSENGER WHARFAGE- REVENUE GENERATED FROM PASSENGER WHARFAGE FEES CHARGED TO CRUISELINES FOR PASSENGERS STEPPING OFF THE SHIP OR LIGHTERING (\$5 FOR TIE-UP/\$3 FOR LIGHTERING)		
5550	INTEREST INCOME - INTEREST INCOME ALLOCATION FROM THE CENTRAL TREASURY ON A PRORATED BASIS		
6001	SALARIES & WAGES		
	Port Security Specialist Salary		\$ 47,622
		TOTAL	\$ 47,622
6002	ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP		
6005	OVERTIME		
	Port Security Specialist OT (40hrs * \$30.06)		\$ 1,369
		TOTAL	\$ 1,369
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)		\$ 3,713
	STATE OF ALASKA PERS (22%)		\$ 10,778
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 10,301
		TOTAL	\$ 24,792
7001	MATERIALS & SUPPLIES - LUMBER AND VARIOUS REPAIR MATERIALS SUCH AS FASTENERS, HARDWARE, SIGNS, ETC.		
7002	FACILITY REPAIR & MAINTENANCE - LABOR & MATERIALS TO MAINTAIN SUMMER FLOATS AND BARGE RAMP		
7009	EQUIPMENT REPAIR & MAINTENANCE - FOR HAND ROOL REPAIR & MAINTENANCE, AND SAW COMPRESSOR MAINTENANCE		
7010	VEHICLE MAINTENANCE - TO REPAIR & MAINTAIN VEHICLES USED WITHIN THE PORT FACILITY		
7015	FUEL EXPENSE - FUEL FOR HARBOR BOATS, PORT & HARBOR TRUCKS, SAWS, 4 WHEELERS, OIL AND LUBE FOR PUMPS, AND OTHER MISC. EQUIPMENT THAT REQUIRES FUEL		
7100	UNIFORM, GEAR & CLOTHING ALLOWANCE - HARBOR ATTIRE AS UNIFORM, WORK CLOTHING ALLOWANCE, AND MISC. PPE		
7501	UTILITIES - WATER, GARBAGE, AND ELECTRICAL		
7505	TRAVEL & TRAINING - STAFF CPR TRAINING		
7508	INSURANCE - COST OF INSURANCE FOR PORT FACILITIES		
7519	PROFESSIONAL SERVICES CONTRACTUAL - COST OF CONTRACTOR SERVICES FOR EVALUATING PORT FACILITY ADJACENT TO THE MARINE SERVICE CENTER		
7601	CHARGES FROM HARBOR ADMINISTRATION - COST COVERS HARBOR'S PORTION OF OFFICE OPERATION EXPENSES		
7900	CAPITAL EXPENDITURES - SECURITY SYSTEM FOR PORT FACILITIES		

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #74030

ENTERPRISE FUNDS
MARINE SERVICE CENTER FUND
DETAIL OF REVENUES & EXPENDITURES

MARINE SERVICE CENTER REVENUES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
74030 000 4101	PERS On-behalf Revenue	\$ 6,949	\$ -	\$ 7,500	\$ 7,500	\$ 7,000	\$ 7,000
74030 000 4974	Transfer from Port & Harbors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74030 000 5224	Labor Charges	\$ -	\$ 212	\$ -	\$ 73	\$ -	\$ -
74030 000 5234	Surplus & Material Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74030 000 5240	Yard Storage	\$ 10,087	\$ 29,004	\$ 44,621	\$ 48,467	\$ 49,921	\$ 49,921
74030 000 5250	Travel Lift Fees	\$ 204,193	\$ 225,450	\$ 232,684	\$ 200,000	\$ 206,000	\$ 206,000
74030 000 5251	Environmental Fees	\$ 2,010	\$ 13,677	\$ 2,420	\$ 8,732	\$ 8,994	\$ 8,994
74030 000 5253	Long-term Storage	\$ 92,562	\$ 113,165	\$ 129,081	\$ 95,729	\$ 98,601	\$ 98,601
74030 000 5254	Work-area Storage	\$ 93,113	\$ 149,911	\$ 75,087	\$ 143,642	\$ 147,951	\$ 147,951
74030 000 5255	Electric Revenue	\$ 12,132	\$ 20,682	\$ 14,223	\$ 17,348	\$ 20,000	\$ 20,000
74030 000 5256	Yard Leases	\$ 61,081	\$ 63,654	\$ 69,231	\$ 70,337	\$ 72,447	\$ 72,447
74030 000 5258	Travel Lift Inspection	\$ 2,400	\$ 863	\$ 2,915	\$ 3,107	\$ 3,201	\$ 3,201
74030 000 5550	Interest Revenue	\$ -	\$ -	\$ 61,047	\$ 61,047	\$ 29,200	\$ 29,200
TOTAL MSC REVENUES		\$ 484,527	\$ 616,618	\$ 638,810	\$ 655,982	\$ 643,315	\$ 643,315

MARINE SERVICE CENTER EXPENSES

74030 000 6001	Salaries & Wages	\$ 56,874	\$ 107,876	\$ 116,124	\$ 115,668	\$ 127,109	\$ 127,109
74030 000 6002	Temporary Wages	\$ 3,717	\$ 1,250	\$ -	\$ -	\$ -	\$ -
74030 000 6005	Overtime	\$ 6,977	\$ 5,488	\$ 12,734	\$ 4,843	\$ 13,410	\$ 13,410
74030 000 6100	Employer Costs	\$ 31,217	\$ 44,659	\$ 50,474	\$ 43,571	\$ 54,712	\$ 54,712
74030 000 7001	Materials & Supplies	\$ 2,057	\$ 3,817	\$ 5,000	\$ 1,573	\$ 7,000	\$ 7,000
74030 000 7002	Facility Repair & Maintenance	\$ 12,305	\$ 11,933	\$ 15,000	\$ 10,402	\$ 22,000	\$ 22,000
74030 000 7004	Postage & Shipping	\$ 5,055	\$ 209	\$ -	\$ -	\$ -	\$ -
74030 000 7008	Non-Capital Equipment*	\$ 4,798	\$ 321	\$ 8,000	\$ -	\$ 8,000	\$ 8,000
74030 000 7009	Equipment Repair & Maint.	\$ 40,498	\$ 4,424	\$ 25,000	\$ 960	\$ 40,000	\$ 40,000
74030 000 7010	Vehicle Maintenance	\$ 367	\$ 22,618	\$ 6,000	\$ 21,306	\$ 1,000	\$ 1,000
74030 000 7015	Fuel - Automotive	\$ 9,560	\$ 9,862	\$ 9,100	\$ 5,649	\$ 9,500	\$ 9,500
74030 000 7100	Uniform, Gear, Clothing	\$ 498	\$ 700	\$ 1,200	\$ -	\$ 1,600	\$ 1,600
74030 000 7501	Utilities	\$ 12,121	\$ 14,176	\$ 14,871	\$ 16,366	\$ 16,815	\$ 16,815
74030 000 7505	Travel & Training	\$ -	\$ 300	\$ 300	\$ -	\$ 400	\$ 400
74030 000 7507	Memberships & Dues	\$ -	\$ 655	\$ 750	\$ 735	\$ 750	\$ 750
74030 000 7508	Insurance	\$ 18,721	\$ 20,303	\$ 22,653	\$ 22,653	\$ 28,321	\$ 28,321
74030 000 7519	Professional/Contractual Services	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 20,000	\$ 20,000
74030 000 7601	Charges from Administration	\$ -	\$ -	\$ 136,848	\$ 114,152	\$ 153,782	\$ 153,782
74030 000 7860	Derelict Vessel Disposal	\$ 14,890	\$ 7,820	\$ 25,000	\$ 13,532	\$ 25,000	\$ 25,000
74030 000 7900	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL MSC EXPENSES		\$ 224,654	\$ 256,412	\$ 454,054	\$ 371,408	\$ 529,399	\$ 529,399

MSC REVENUES	\$ 484,527	\$ 616,618	\$ 638,810	\$ 655,982	\$ 643,315	\$ 643,315
MSC EXPENSES	\$ 224,654	\$ 256,412	\$ 454,054	\$ 371,408	\$ 529,399	\$ 529,399
REVENUES OVER (EXPENSES)	\$ 259,873	\$ 360,206	\$ 184,756	\$ 284,574	\$ 113,916	\$ 113,916

JUSTIFICATION & EXPLANATION

MARINE SERVICE CENTER

GL ACCT DESCRIPTION

- 4101 **PERS ON-BEHALF REVENUE** - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER
 4974 **TRANSFER FROM PORT & HARBORS** - ALLOTMENT FOR MSC FROM PORT & HARBORS FUND
 5224 **LABOR CHARGES** - REVENUE FROM TRAVEL LIFT CALL OUTS AND PUMP OUTS OF DERELICT VESSELS IN MSC, AND OTHER MISC. SERVICES THAT REQUIRE LABOR

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



5234	SURPLUS & MATERIALS SALES - REVENUE FROM PUBLIC SURPLUS AND SALE OF MISC. OLD/EXTRA MATERIALS		
5240	YARD STORAGE - REVENUE FROM STORAGE OF EQUIPMENT, TRAILERS, MATERIALS, ETC. BY MSC USERS & VENDORS WHILE WORKING ON VESSELS		
5250	TRAVEL LIFT FEES - REVENUE FROM ROUND TRIPS (BOAT HAUL OUT & LAUNCH) BY TRAVEL LIFT IN MSC		
5251	ENVIRONMENTAL FEES - \$1/FOOT ENVIRONMENTAL FEE PER VESSEL LIFT		
5253	LONG-TERM STORAGE - DAILY SPACE RENT OF VESSELS PLACED IN LONG-TERM STORAGE		
5254	WORK-AREA STORAGE - DAILY SPACE RENT OF VESSELS PLACED IN WORK-AREA/MSC YARD		
5255	ELECTRIC REVENUE - DAILY ELECTRIC FEES CHARGED TO VESSEL OWNERS USING ELECTRICITY IN THE WORK-AREA/MSC YARD		
5256	YARD LEASES - MONTHLY RENT OF MSC YARD SPACES LEASED BY VENDORS		
5258	TRAVEL LIFT INSPECTION - REVENUE FROM 2 HOUR INSPECTION HAUL OUTS		
5259	MOBILE BOAT LIFT DEPOSIT - DEPOSIT FOR SCHEDULED HAUL-OUT DATE		
5550	INTEREST INCOME - INTEREST INCOME ALLOCATION FROM THE CENTRAL TREASURY ON A PRORATED BASIS (AVERAGE PERCENTAGE OF CASH HELD WITH THE TREASURY)		
6001	SALARIES & WAGES		
	Marine Service Center Lead Salary		\$ 72,893
	Marine Service Center Relief Operator Salary		\$ 54,216
	TOTAL		\$ 127,109
6002	ALL NON-REGULAR EMPLOYEE WAGES FOR TEMPORARY HELP		
6005	OVERTIME	OT	ACTING
	Marine Service Center Lead Salary OT (80hrs) / Acting (100hrs)	4,189	4,100
	Marine Service Center Maintenance Salary OT (40hrs) / Acting (100hrs)	1,558	4,100
	TOTAL	\$ 5,747	\$ 8,200
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)		\$ 10,692
	STATE OF ALASKA PERS (22%)		\$ 31,032
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION		\$ 13,146
	TOTAL		\$ 54,871
7001	MATERIALS & SUPPLIES - CLEANING SUPPLIES FOR RESTROOM FACILITIES, BLOCKING EQUIPMENT, AND OTHER MISC. MSC SUPPLIES		
7002	FACILITY REPAIR & MAINTENANCE - LABOR & MATERIALS TO MAINTAIN MSC, INCLUDING ROCK, CONCRETE REPAIR, UTILITY REPAIRS, RESTROOM FACILITY UPKEEP, AND FILTRATION SYSTEM & BUILDING MAINTENANCE		
7008	NON-CAPITAL EQUIPMENT - COST OF NEW BOAT STANDS		
7010	EQUIPMENT REPAIR & MAINTENANCE - LABOR & MATERIALS TO MAINTAIN MSC EQUIPMENT INCLUDING LIFT STRAPS, LIFT INSPECTIONS, AND MISC REPAIRS/HYDRAULIC RAM REPAIRS		
7009	VEHICLE MAINTENANCE - COST OF MSC VEHICLE CLEANING & MAINTENANCE		
7015	FUEL - AUTOMOTIVE - COSTS OF FUEL FOR VEHICLES USED IN THE MSC		
7100	UNIFORM, GEAR, CLOTHING - COSTS OF CLOTHING ALLOWANCE, PERSONAL PROTECTIVE EQUIPMENT, AND MSC YARD ATTIRE		
7501	UTILITIES - WATER, SEWER, GARBAGE, AND ELECTRIC FOR MSC FACILITIES		
7505	TRAVEL & TRAINING - COSTS FOR CPR TRAINING & FORKLIFT TRAINING		
7507	MEMBERSHIPS & DUES - COSTS FOR UFA MEMBERSHIP		
7508	INSURANCE - TRAVEL LIFT INSURANCE		
7519	PROFESSIONAL/CONTRACTUAL SERVICES - COSTS FOR LEGAL SERVICES		
7601	CHARGES FROM ADMINISTRATION - ACCOUNTS FOR 30% OF ALLOCATED HARBOR ADMINISTRATIVE EXPENSES, SEE ADMIN BUDGET FOR BREAKDOWN		
7860	DERELICT VESSEL DISPOSAL - COSTS TO PROPERLY DISPOSE OF DERELICT VESSELS FROM MSC		

ENTERPRISE FUNDS | SEWER & WASTERWATER

PURPOSE

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

KEY ACCOMPLISHMENTS

- Assisted in launching design work for the wastewater treatment plant second phase of disinfection to be required by the EPA.
- Performed numerous repairs to the sewer collection system and lift stations.
- Professionally developed personnel by participating in several safety trainings.
- Adequately adjusted rates to address future capital needs.
- Lobbied for \$10,000,000 in CDS funds through Senator Murkowski to help address the 301-H Waiver Issue

LEVEL OF SERVICE AND BUDGET IMPACT

While further financial assistance from State and Federal agencies will be required to address the deferred maintenance of the collection and treatment systems, the FY 2025 budget provides sufficient resources to achieve the goals of the department.

DEPARTMENT GOALS

- Continue to plan and prepare for implementation of disinfection treatment stage at the Wastewater Treatment Plant.
- Continue to conduct smoke testing to reduce flows and better maintain the collection system.
- Continue to perform repairs to underground collection systems.

TRENDS & FUTURE CHALLENGES

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

PERSONNEL

WWTP LEADMAN
JEFF DAVIDSON
1.0 FTE

WWTP OPERATOR
WADE JACK
1.0 FTE

FY 2023: 2.0 FTE

FY 2024: 2.0 FTE

FY 2025: 2.0 FTE

PERFORMANCE METRICS

- In FY 2025, the Sewer Department will track users and progress towards a revitalized wastewater treatment system that will satisfy upcoming federal mandates.

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS

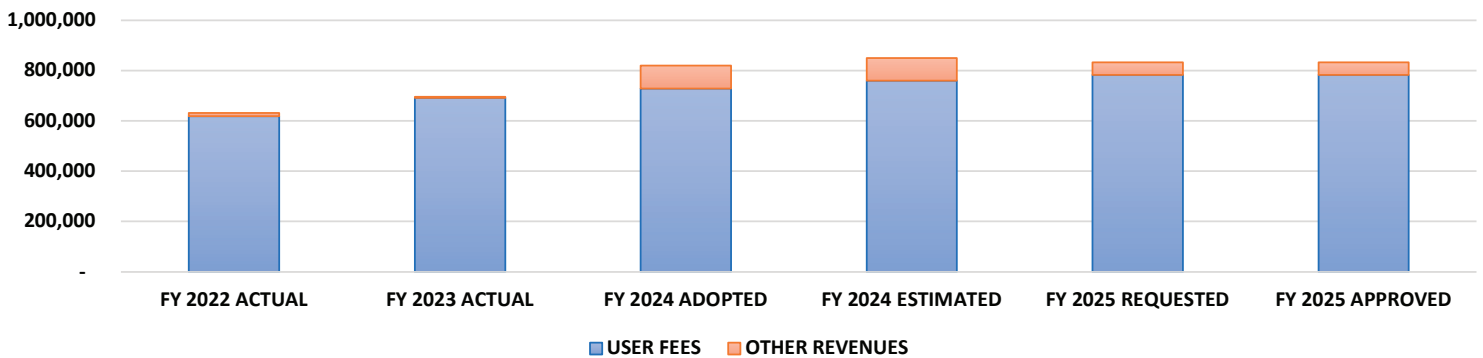


CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund 76000

ENTERPRISE FUND TYPE
SEWER FUND
SUMMARY OF REVENUES & EXPENDITURES

CATEGORY	SUMMARY OF REVENUES BY TYPE					
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
USER FEES	619,097	691,730	728,980	760,000	782,800	782,800
OTHER REVENUES	12,292	3,658	90,209	90,209	49,783	49,783
TOTAL REVENUE & TRANSFERS-IN	\$ 631,389	\$ 695,389	\$ 819,189	\$ 850,209	\$ 832,583	\$ 832,583

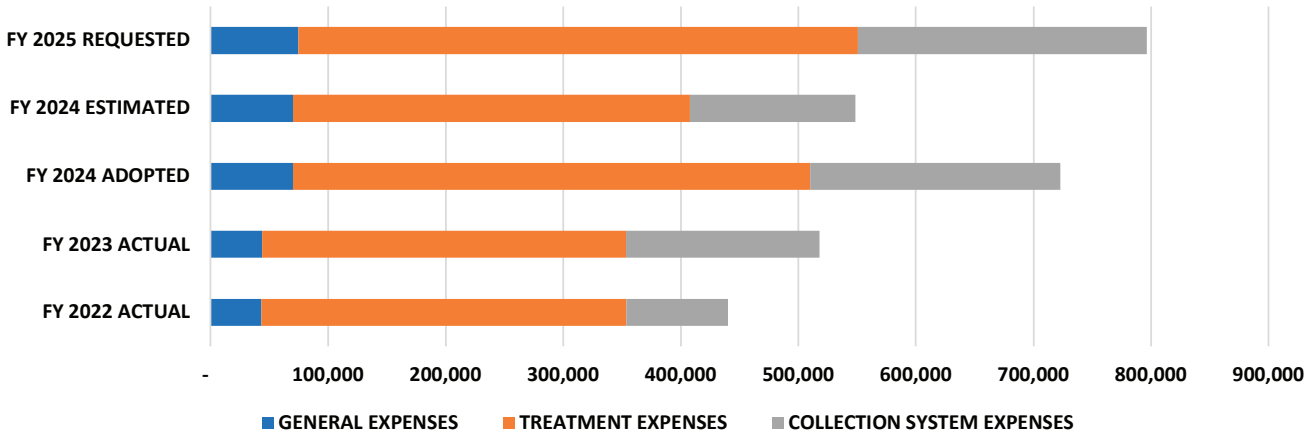
SEWER REVENUES BY FISCAL YEAR



SUMMARY OF EXPENDITURES BY TYPE

CATEGORY	SUMMARY OF EXPENDITURES BY TYPE					
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
GENERAL EXPENSES	43,301	43,808	70,135	70,135	74,779	74,779
TREATMENT EXPENSES	310,442	309,614	439,665	337,631	475,859	475,859
COLLECTION SYSTEM EXPENSES	86,365	164,442	213,090	140,782	245,816	245,816
TRANSFER OUT	-	305,000	311,097	305,000	40,000	40,000
TOTAL EXPENDITURES	440,108	822,864	1,033,986	853,549	836,455	836,455

SEWER EXPENDITURES BY FISCAL YEAR



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #76000

ENTERPRISE FUNDS
SEWER FUND
DETAIL OF REVENUES & EXPENDITURES

SEWER FUND REVENUES		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
76000 000 4101	PERS On-behalf Revenue	\$ 12,292	\$ 3,658	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
76000 500 5301	User Fees	\$ 619,097	\$ 691,730	\$ 728,980	\$ 760,000	\$ 782,800	\$ 782,800
76000 500 4600	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76000 500 5550	Interest Revenue	\$ -	\$ -	\$ 83,209	\$ 83,209	\$ 42,783	\$ 42,783
TOTAL SEWER REVENUES		\$ 631,389	\$ 695,389	\$ 819,189	\$ 850,209	\$ 832,583	\$ 832,583

SEWER FUND ADMINISTRATIVE EXPENSES

76000 501 7508	Insurance	\$ 6,930	\$ 8,108	\$ 8,385	\$ 8,385	\$ 9,127	\$ 9,127
76000 501 7603	Charges from Finance	\$ 36,342	\$ 35,904	\$ 58,504	\$ 58,504	\$ 62,406	\$ 62,406
76000 501 7802	Revenue Bond Principal	\$ -	\$ -	\$ 1,730	\$ 1,780	\$ 1,730	\$ 1,730
76000 501 7803	Revenue Bond Interest	\$ 30	\$ (204)	\$ 1,516	\$ 1,466	\$ 1,516	\$ 1,516
TOTAL ADMINISTRATIVE EXPENSES		\$ 43,301	\$ 43,808	\$ 70,135	\$ 70,135	\$ 74,779	\$ 74,779

TREATMENT PLANT EXPENSES

76000 502 6001	Salaries & Wages	\$ 109,425	\$ 121,695	\$ 139,375	\$ 129,646	\$ 130,467	\$ 130,467
76000 502 6005	Overtime	\$ 11,395	\$ 5,241	\$ 22,926	\$ 8,667	\$ 12,939	\$ 12,939
76000 502 6100	Employer Costs	\$ 86,445	\$ 74,449	\$ 93,714	\$ 41,250	\$ 82,922	\$ 82,922
76000 502 7001	Materials & Supplies	\$ 5,537	\$ 9,672	\$ 9,500	\$ 21,100	\$ 17,500	\$ 17,500
76000 502 7002	Facility Repair & Maintenance	\$ 2,341	\$ 152	\$ 12,500	\$ 413	\$ 12,500	\$ 12,500
76000 502 7004	Postage and Shipping	\$ 6,091	\$ 3,571	\$ -	\$ 589	\$ -	\$ -
76000 502 7010	Vehicle Maintenance	\$ 3,904	\$ 2,985	\$ 5,000	\$ 2,948	\$ 5,000	\$ 5,000
76000 502 7015	Fuel & Oil - Automotive	\$ -	\$ -	\$ 2,900	\$ -	\$ 2,900	\$ 2,900
76000 502 7025	WTP System Equipment & Maintenance	\$ 71	\$ 492	\$ 7,500	\$ 44	\$ 7,500	\$ 7,500
76000 502 7100	Uniform, Gear & Clothing Allowance	\$ 976	\$ 975	\$ 1,250	\$ 340	\$ 2,000	\$ 2,000
76000 502 7501	Utilities	\$ 58,997	\$ 61,257	\$ 61,446	\$ 68,897	\$ 72,596	\$ 72,596
76000 502 7502	Phone/Internet	\$ 2,719	\$ 2,962	\$ 3,193	\$ 4,316	\$ 4,500	\$ 4,500
76000 502 7505	Travel & Training	\$ 650	\$ 541	\$ -	\$ 5,660	\$ -	\$ -
76000 502 7515	Permits, Inspections & Compliance	\$ 16,310	\$ 17,554	\$ 15,600	\$ 16,786	\$ 15,600	\$ 15,600
76000 502 7517	Freight & Shipping	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ 4,000
76000 502 7519	Professional/Contractual Services	\$ 214	\$ 3,799	\$ 25,000	\$ 1,213	\$ 35,000	\$ 35,000
76000 502 7621	Public Works Labor Charges	\$ -	\$ -	\$ 21,090	\$ 21,090	\$ 53,816	\$ 53,816
76000 502 7622	Charges from Garage	\$ 2,589	\$ 3,304	\$ 8,073	\$ 8,073	\$ 10,947	\$ 10,947
76000 502 7629	Charges from Capital Facilities	\$ 1,549	\$ 965	\$ 6,599	\$ 6,599	\$ 5,670	\$ 5,670
76000 502 7900	Capital Expenses	\$ 1,229	\$ -	\$ -	\$ -	\$ -	\$ -
TREATMENT PLANT EXPENSES		\$ 310,442	\$ 309,614	\$ 439,665	\$ 337,631	\$ 475,859	\$ 475,859

COLLECTION SYSTEM EXPENSES

76000 503 6001	Salaries & Wages	\$ 4,073	\$ 119	\$ -	\$ 20,064	\$ -	\$ -
76000 503 6005	Overtime	\$ 320	\$ 119	\$ -	\$ 6,192	\$ -	\$ -
76000 503 6100	Employer Costs	\$ 3,325	\$ 192	\$ -	\$ 16,294	\$ -	\$ -
76000 503 7025	Collection System Maintenance	\$ 70,088	\$ 153,828	\$ 117,000	\$ 56,989	\$ 117,000	\$ 117,000
76000 503 7621	Public Works Labor Charges	\$ 8,559	\$ 10,185	\$ 21,090	\$ -	\$ 53,816	\$ 53,816
76000 503 7900	Capital Expenses	\$ -	\$ -	\$ 75,000	\$ 41,244	\$ 75,000	\$ 75,000
76000 503 8900	Transfer to Residential Construction Fund	\$ -	\$ 305,000	\$ 305,000	\$ 305,000	\$ -	\$ -
76000 503 8990	Transfer to Sewer CIP Fund	\$ -	\$ -	\$ 6,097	\$ -	\$ 40,000	\$ 40,000
COLLECTION SYSTEM EXPENSES		\$ 86,365	\$ 469,442	\$ 524,187	\$ 445,782	\$ 285,816	\$ 285,816

TOTAL REVENUES	\$ 631,389	\$ 695,389	\$ 819,189	\$ 850,209	\$ 832,583	\$ 832,583
TOTAL EXPENSES	\$ (440,108)	\$ (822,864)	\$ (1,033,986)	\$ (853,549)	\$ (836,455)	\$ (836,455)
TOTAL CHANGE IN NET POSITION	\$ 191,281	\$ (127,475)	\$ (214,797)	\$ (3,340)	\$ (3,872)	\$ (3,872)

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



ENTERPRISE FUND: SEWER CIP FUND

Fund #76300

Project Description	GL Account	Account Description	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 APPROVED
PROJECT: 76002 NODE 8 PUMP STATION REHABILITATION	76300 000 4976 00 76002	Transfers from Sewer Operating Fund	\$ -	\$ 285,815	\$ -	\$ -
	76300 503 9999 00 76002	Node 8 Sewer Pump Station Rehabilitation	\$ -	\$ 260,000	\$ -	\$ -
		Resources available over resources used	\$ -	\$ 25,815	\$ -	\$ -
PROJECT: 76003 SEWER SYSTEM CAPACITY ANALYSIS	76300 000 4976 00 76003	Transfers from Sewer Operating Fund	\$ -	\$ -	\$ 2,180	\$ 25,000
	76300 503 9999 00 76003	Sewer System Capacity Analysis	\$ 3,275	\$ -	\$ 2,180	\$ 25,000
		Resources available over resources used	\$ (3,275)	\$ -	\$ -	\$ -
PROJECT: 76006 WMC LIFT STATION PROJECT	76300 000 4999 11 76006	DCCED Hospital Grant Revenue	\$ 253,126	\$ 298,819	\$ 42,579	\$ -
	76300 503 9999 11 76006	DCCED Hospital Grant Expenditures	\$ -	\$ 298,819	\$ 38,131	\$ -
		Resources available over resources used	\$ 253,126	\$ -	\$ 4,448	\$ -
PROJECT: 76007 WWTP DISINFECTION PROJECT	76300 000 4976 00 76007	Transfer from Sewer Operating Fund	\$ -	\$ 35,000	\$ 3,917	\$ 15,000
	76300 503 9999 00 76007	WWTP Disinfection Capital Project	\$ -	\$ 35,000	\$ 3,917	\$ 15,000
		Resources available over resources used	\$ -	\$ -	\$ -	\$ -
BEGINNING RESERVE BALANCE (7/1/20XX)			\$ 1,200,386	\$ 1,072,911	\$ 1,072,911	\$ 1,069,571
CHANGE IN NET POSITION			\$ (127,475)	\$ (214,797)	\$ (3,340)	\$ (3,872)
ENDING RESERVE BALANCE (6/30/20XX)			\$ 1,072,911	\$ 858,114	\$ 1,069,571	\$ 1,065,699

JUSTIFICATION & EXPLANATION
SEWER FUND

GL ACCT	DESCRIPTION		
4101	PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
5301	USER FEES - ANNUAL REVENUE FROM USER FEES		
4600	MISCELLANEOUS REVENUES - ALL OTHER REVENUES OUTSIDE OF PERS, USER FEES AND INVESTMENT INCOME. THIS WILL INCLUDE		
5550	INTEREST INCOME - THE ALLOCATION OF INVESTMENT INCOME FROM THE BARNES TOTEM TRUST AND THE PORTION OF SEWER FUND		
7508	INSURANCE - VEHICLE AND BUILDING INSURANCE		
7509	BANK & CREDIT CARD FEES - BANK FEES FOR USING CREDIT CARDS		
7603	CHARGES FROM FINANCE - TOTAL ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, BILLING MATERIALS, AUDITING SERVICES AND CREDIT CARD FEES		
7802	REVENUE BOND PRINCIPAL - PRINCIPAL PAYMENTS ON 2017 USDA SEWER REVENUE BOND		
7803	REVENUE BOND INTEREST - INTEREST PAYMENTS ON 2017 USDA SEWER REVENUE BOND		
6001	SALARIES & WAGES		
	Wastewater Leadman Salary	\$	72,639
	Wastewater Operator Salary	\$	57,828
	TOTAL	\$	130,467
6005	OVERTIME		
	Wastewater Leadman OT, Standby	\$	10,854
	Wastewater Operator OT, Standby, Acting	\$	2,085
	TOTAL	\$	12,939
6100	EMPLOYER COSTS		
	FICA, SBS AND MEDICARE (7.58%)	\$	10,870
	STATE OF ALASKA PERS (22%)	\$	31,549
	GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	40,503
	TOTAL	\$	82,922
7001	MATERIALS & SUPPLIES - OFFICE SUPPLIES SUCH AS PRINTER PAPER & PRINTER INK, CLEANING SUPPLIES, LABORATORY SUPPLIES, SMALL TOOLS & PARTS, AND FUEL FOR MAINTENANCE SUPPLIES SUCH AS PRESSURE WASHERS & WEED EATERS		
7002	FACILITY REPAIR & MAINTENANCE - COST OF MATERIALS & SUPPLIES TO MAINTAIN WWTP BUILDING, LAGOONS, AND MECHANICAL EQUIPMENT		
7010	VEHICLE MAINTENANCE - COST OF MATERIALS & REPAIRS TO ALL SEWER FACILITY VEHICLES & THEIR EQUIPMENT		
7015	FUEL & OIL - AUTOMOTIVE - COST OF VEHICLE FUEL AND FUEL FOR TWO STANDBY GENERATORS		
502 7025	WTP SYSTEM EQUIPMENT & MAINTENANCE - COST OF DEWATER BAGS AND MATERIALS FOR THE WATER TREATMENT PLANT		
503 7025	COLLECTION SYSTEM MAINTENANCE - COST OF MATERIALS TO REPAIR & MAINTAIN THE SEWER COLLECTION SYSTEM, SPARE PARTS AND ADDITIONAL INVENTORY		
7100	UNIFORM, GEAR & CLOTHING ALLOWANCE - PPE SUCH AS EAR PROTECTION, FACE SHIELDS, SAFETY GLASSES, HIGH VISIBILITY RAIN GEAR, AND CLOTHING ALLOWANCE FOR UNIFORM		
7501	UTILITIES - WATER, SEWER, GARBAGE, AND ELECTRIC FOR THE TREATMENT PLANT AND PUMP STATIONS		
7502	PHONE/INTERNET - ANNUAL ALLOTMENT FOR PHONE LANDLINE AND INTERNET SERVICE		
7505	TRAVEL & TRAINING - COST OF ONLINE CEU TRAINING & INDIVIDUAL STAFF TRAININGS		
7515	PERMITS, INSPECTIONS, & COMPLIANCE - COST FOR QUARTERLY COMPLIANCE TESTING & SUPPLIES, AS WELL AS DEC ANNUAL FEE FOR DOMESTIC WATER SYSTEMS		
7517	FREIGHT & SHIPPING - MISC. FREIGHT & SHIPPING COSTS		
7519	PROFESSIONAL SERVICES CONTRACTUAL - ENGINEERING FOR LIFT STATION UPGRADES		
7621	PUBLIC WORKS LABOR CHARGES - COSTS INCURRED BY THE SEWER DEPARTMENT FOR PUBLIC WORKS LABOR		
7622	CHARGES FROM GARAGE - COSTS INCURRED BY THE SEWER DEPARTMENT FOR GARAGE LABOR		
7629	CHARGES FROM CAPITAL FACILITIES - STAFF LABOR COSTS FOR CAPITAL FACILITIES		
7900	CAPITAL EXPENDITURES - SCREEN PUMP BASKET		

ENTERPRISE FUNDS | SANITATION FUND

PURPOSE

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

KEY ACCOMPLISHMENTS

- Operations have been adjusted to maximize bailer efficiency with current transfer station layout.
- Funding provided by unrestricted reserves and the Denali Commission has allowed the Borough to get the SWTS Loading Dock Project out to bid.
- Performed scaling activities adjacent to the burn pit to safeguard employees and the public.
- Removed all tires from the sanitation facility.

LEVEL OF SERVICE AND BUDGET IMPACT

The current budget adequately supports the Sanitation Funds operations.

DEPARTMENT GOALS

- Begin construction of SWTS loading dock in FY 2025.
- Prepare for using a scale at the SWTS facility.
- Find a tire shredder solution to reduce the tire burden at the sanitation facility.
- Replace oldest garbage truck in fleet by the end of FY 2026.

TRENDS & FUTURE CHALLENGES

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

PERSONNEL

SANITATION LEAD
DAVID GILLEN
1.0 FTE

SANITATION OPERATOR
DEREK MEISSNER
1.0 FTE

SANITATION WORKER
JACOB ALLEN
1.0 FTE

FY 2023: 3.0 FTE

FY 2024: 3.0 FTE

FY 2025: 3.0 FTE

PERFORMANCE METRICS

In FY 2025, the Sanitation Department will track users and progress towards a new loading dock facility and other capital equipment necessary to continue operations.

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

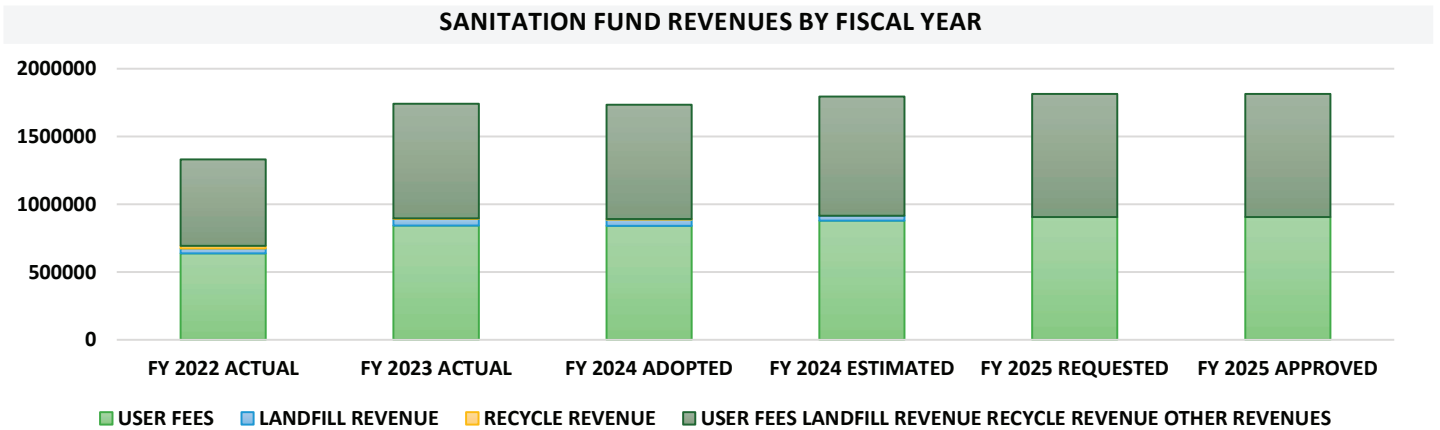
CITY AND BOROUGH OF WRANGELL 2025 ANNUAL BUDGET

Fund 78000

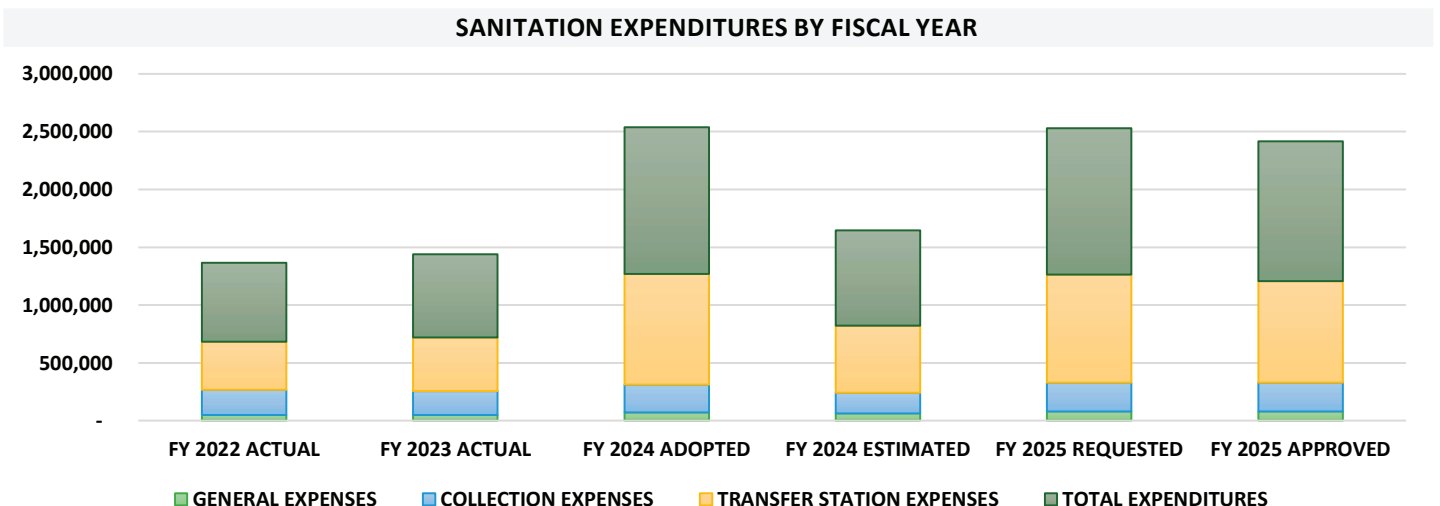
ENTERPRISE FUND TYPE SANITATION FUND

SUMMARY OF REVENUES & EXPENDITURES

CATEGORY	SUMMARY OF REVENUES BY TYPE					
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
USER FEES	637,906	843,015	841,420	880,000	906,400	906,400
LANDFILL REVENUE	35,575	51,581	45,000	35,000	35,000	35,000
RECYCLE REVENUE	20,336	2,692	5,000	-	5,000	5,000
OTHER REVENUES	8,898	300,147	65,691	65,691	47,500	47,500
TOTAL REVENUE & TRANSFERS-IN	\$ 702,714	\$ 1,197,435	\$ 957,111	\$ 980,691	\$ 993,900	\$ 993,900



CATEGORY	SUMMARY OF EXPENDITURES BY TYPE					
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED
GENERAL EXPENSES	49,418	48,116	72,550	62,991	81,162	81,162
COLLECTION EXPENSES	218,555	207,581	241,151	179,633	248,644	248,644
TRANSFER STATION EXPENSES	415,066	463,971	954,852	580,360	934,446	878,446
TOTAL EXPENDITURES	683,038	719,668	1,268,553	822,984	1,264,252	1,208,252



CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #78000

ENTERPRISE FUNDS
SANITATION FUND
DETAIL OF REVENUES & EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED	
SANITATION FUND REVENUES							
78000 000 4101	PERS On-behalf Revenue	\$ 8,898	\$ 4,120	\$ 10,000	\$ 10,000	\$ 7,500	\$ 7,500
78000 600 5401	User Fees	\$ 637,906	\$ 843,015	\$ 841,420	\$ 880,000	\$ 906,400	\$ 906,400
78000 600 5410	Landfill Revenue	\$ 35,575	\$ 51,581	\$ 45,000	\$ 35,000	\$ 35,000	\$ 35,000
78000 600 5415	Recycle Revenue	\$ 20,336	\$ 2,692	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
78000 600 5550	Interest Revenue	\$ -	\$ -	\$ 55,691	\$ 55,691	\$ 40,000	\$ 40,000
78000 600 4999	DCRA-LGLR Grant Revenue (Garbage)	\$ -	\$ 296,027	\$ -	\$ -	\$ -	\$ -
TOTAL SANITATION REVENUES		\$ 702,714	\$ 1,197,435	\$ 957,111	\$ 980,691	\$ 993,900	\$ 993,900

SANITATION FUND AMINISTRATIVE EXPENSES

78000 601 7505	Travel & Training	\$ -	\$ -	\$ 10,000	\$ 441	\$ 10,000	\$ 10,000
78000 601 7508	Insurance	\$ 13,077	\$ 12,212	\$ 10,043	\$ 10,043	\$ 12,785	\$ 12,785
78000 601 7603	Charges from Finance	\$ 36,341	\$ 35,904	\$ 52,507	\$ 52,507	\$ 58,377	\$ 58,377
TOTAL ADMINISTRATIVE EXPENSES		\$ 49,418	\$ 48,116	\$ 72,550	\$ 62,991	\$ 81,162	\$ 81,162

SANITATION FUND COLLECTION EXPENSES

78000 602 6001	Salaries & Wages	\$ 57,933	\$ 78,383	\$ 54,656	\$ 65,885	\$ 59,859	\$ 59,859
78000 602 6005	Overtime	\$ 2,218	\$ 1,438	\$ 3,141	\$ 726	\$ 3,440	\$ 3,440
78000 602 6100	Employer Costs	\$ 48,039	\$ 59,744	\$ 35,520	\$ 40,579	\$ 37,100	\$ 37,100
78000 602 7001	Materials & Supplies	\$ 108	\$ 76	\$ 500	\$ -	\$ 500	\$ 500
78000 602 7004	Postage	\$ 3,133	\$ 10,605	\$ -	\$ 64	\$ -	\$ -
78000 602 7010	Vehicle Maintenance	\$ 21,701	\$ 31,278	\$ 50,000	\$ 8,082	\$ 50,000	\$ 50,000
78000 602 7015	Fuel & Oil - Automotive	\$ 599	\$ -	\$ 17,000	\$ -	\$ -	\$ -
78000 602 7100	Uniform, Gear & Clothing Allowance	\$ 873	\$ 1,091	\$ 1,500	\$ 464	\$ 1,500	\$ 1,500
78000 602 7621	Public Works Labor Charges	\$ 64,462	\$ -	\$ 6,327	\$ 6,327	\$ 17,939	\$ 17,939
78000 602 7622	Charges from Garage	\$ 7,928	\$ 22,442	\$ 57,506	\$ 57,506	\$ 63,306	\$ 63,306
78000 602 7844	Dumpsters	\$ 11,562	\$ 2,525	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
TOTAL COLLECTION EXPENSES		\$ 218,555	\$ 207,581	\$ 241,151	\$ 179,633	\$ 248,644	\$ 248,644

SANITATION FUND SOLID WASTE TRANSFER STATION EXPENSES

78000 603 6001	Salaries & Wages	\$ 50,545	\$ 74,817	\$ 105,207	\$ 88,923	\$ 114,029	\$ 114,029
78000 603 6002	Temporary Wages	\$ 9,221	\$ -	\$ -	\$ -	\$ -	\$ -
78000 603 6005	Overtime	\$ 3,977	\$ 2,118	\$ 6,046	\$ 6,413	\$ 6,553	\$ 6,553
78000 603 6100	Employer Costs	\$ 39,952	\$ 49,026	\$ 66,209	\$ 52,707	\$ 69,293	\$ 69,293
78000 603 7001	Materials & Supplies	\$ 2,831	\$ 3,041	\$ 3,000	\$ 4,511	\$ 3,000	\$ 3,000
78000 603 7002	Facility Repair & Maintenance	\$ 2,081	\$ 2,880	\$ 4,700	\$ 1,017	\$ 4,700	\$ 4,700
78000 603 7004	Postage and Shipping	\$ 1,408	\$ 3,703	\$ -	\$ 2,357	\$ -	\$ -
78000 603 7008	Non-capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78000 603 7010	Vehicle Maintenance	\$ 9,552	\$ 3,391	\$ 21,000	\$ 13,557	\$ 21,000	\$ 15,000
78000 603 7011	Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78000 603 7018	Miscellaneous Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78000 603 7501	Utilities	\$ 7,067	\$ 4,468	\$ 5,125	\$ 4,072	\$ 5,125	\$ 5,125
78000 603 7502	Phone/Internet	\$ 1,792	\$ 1,527	\$ 1,608	\$ 1,395	\$ 1,608	\$ 1,608
78000 603 7515	Permits, Inspections & Compliance	\$ 1,692	\$ 1,490	\$ 1,000	\$ 386	\$ 1,000	\$ 1,000
78000 603 7519	Professional Services Contractual	\$ 13,498	\$ -	\$ 8,250	\$ 783	\$ 8,250	\$ 8,250
78000 603 7621	Public Works Labor Charges	\$ -	\$ -	\$ 6,327	\$ 6,327	\$ 6,327	\$ 6,327
78000 603 7622	Charges from Garage	\$ 7,240	\$ 2,457	\$ -	\$ -	\$ -	\$ -
78000 603 7629	Charges from Capital Facilities	\$ 2,228	\$ 4,084	\$ 7,829	\$ 7,829	\$ 7,560	\$ 7,560
78000 603 7840	Solid Waste Shipping & Disposal	\$ 239,249	\$ 274,455	\$ 385,000	\$ 338,114	\$ 385,000	\$ 360,000
78000 603 7841	Hazardous Waste Management	\$ -	\$ 22,860	\$ 26,000	\$ 1,969	\$ 26,000	\$ 26,000
78000 603 7842	Recycle Costs	\$ 21,505	\$ 10,114	\$ 28,000	\$ -	\$ -	\$ -
78000 603 7900	Capital Expenditures	\$ 1,229	\$ 3,540	\$ 50,000	\$ 50,000	\$ 50,000	\$ 25,000
78000 603 8990	Transfer to Capital Projects Fund	\$ -	\$ -	\$ 229,552	\$ -	\$ 225,000	\$ 225,000
TOTAL SOLID WASTE TRANSFER STATION EXPENSES		\$ 415,066	\$ 463,971	\$ 954,852	\$ 580,360	\$ 934,446	\$ 878,446

TOTAL REVENUES	\$ 702,714	\$ 1,197,435	\$ 957,111	\$ 980,691	\$ 993,900	\$ 993,900
TOTAL EXPENSES	\$ 683,038	\$ 719,668	\$ 1,268,553	\$ 822,984	\$ 1,264,252	\$ 1,208,252
TOTAL CHANGE IN NET POSITION	\$ 19,676	\$ 477,767	\$ (311,442)	\$ 157,708	\$ (270,352)	\$ (214,352)

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



ENTERPRISE FUND: SANITATION CIP FUND

Fund #78300

Project Description	GL Account	Account Description	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 APPROVED
PROJECT: 78003 SWTS LOADING DOCK	78300 000 4999 00 78003	Denali Commission SWTS Loading Dock Grant Revenue	\$ -	\$ -	\$ -	\$ 250,000
	78300 000 4999 00 78003	Transfers from Sanitation Operating	\$ -	\$ 117,400	\$ -	\$ 225,000
	78300 603 9999 00 78003	SWTS Loading Dock Project	\$ -	\$ 391,499	\$ -	\$ 475,000
	Resources available over resources used		\$ -	\$ (274,099)	\$ -	\$ -

BEGINNING RESERVE BALANCE (7/1/20XX)	\$ 120,333	\$ 120,333	\$ 598,100	\$ 755,808
CHANGE IN NET POSITION	\$ 477,767	\$ (274,099)	\$ 157,708	\$ (214,352)
ENDING RESERVE BALANCE (6/30/20XX)	\$ 598,100	\$ (153,766)	\$ 755,808	\$ 541,456

JUSTIFICATION & EXPLANATION SANITATION FUND

GL ACCT DESCRIPTION

4101 PERS ON-BEHALF REVENUE - REVENUE RECEIVED BY THE STATE OF ALASKA TO SUPPLEMENT EMPLOYER CONTRIBUTIONS TO PERS RETIREMENTS		
5401 USER FEES - ANNUAL REVENUE FROM USER FEES		
5410 LANDFILL REVENUE - ANNUAL REVENUE FROM LANDFILL FEES		
5415 RECYCLE REVENUE - REVENUE FROM RECYCLING		
5550 INTEREST INCOME - THE ALLOCATION OF INVESTMENT INCOME FROM THE PORTION OF SANITATION FUND CASH		
7505 TRAVEL & TRAINING - FOR BALER TRAINING IN PETERSBURG		
7508 INSURANCE - VEHICLE AND BUILDING INSURANCE		
7509 BANK & CREDIT CARD FEES - BANK FEES FOR USING CREDIT CARDS		
7603 CHARGES FROM FINANCE - TOTAL ANNUAL CHARGES FROM FINANCE FOR STAFF SERVICES, UTILITY BILLING, BILLING MATERIALS, AUDITING SERVICES AND CREDIT CARD FEES		
6001 SALARIES & WAGES		
Sanitation Worker (Collection) Salary	\$	59,859
Sanitation Lead (Transfer Station) Salary	\$	67,341
Sanitation Worker (Transfer Station) Salary	\$	46,688
TOTAL	\$	173,889
6005 OVERTIME		
Sanitation Worker (Collection) OT - 80hrs @ \$43.01	\$	3,440
Sanitation Worker (Transfer Station) OT - 80hrs @ \$48.38	\$	3,870
Sanitation Worker (Transfer Station) OT 80hrs @ \$33.54	\$	2,683
TOTAL	\$	9,994
6100 EMPLOYER COSTS		
FICA, SBS AND MEDICARE (7.58%)	\$	4,798
STATE OF ALASKA PERS (22%)	\$	13,926
GROUP HEALTH, LIFE INSURANCE, WORKERS COMPENSATION	\$	18,376
TOTAL	\$	37,100
7001 MATERIALS & SUPPLIES - COST OF VARIOUS OFFICE SUPPLIES SUCH AS PRINTER PAPER, RECEIPT PAPERS, PENS, ETC.		
7002 FACILITY REPAIR & MAINTENANCE - COSTS OF ROCK AND GRAVEL FOR MAINTAINING ROAD TO LANDFILL AND OTHER MISC. MAINTENANCE NEEDS		
7008 NON-CAPITAL EQUIPMENT - NO EXPENSES BUDGETED		
7010 VEHICLE MAINTENANCE - FOR PARTS & LABOR TO MAINTAIN & REPAIR TWO GARBAGE TRUCKS		
7015 FUEL & OIL - AUTOMOTIVE - FUEL FOR GARBAGE TRUCKS		
7100 UNIFORM, GEAR & CLOTHING ALLOWANCE - PPE SUCH AS RUBBER GLOVES, SAFETY GLASSES, EAR PROTECTION, HIGH VISABILITY RAIN GEAR, AS WELL AS A CLOTHING ALLOWANCE PER EMPLOYEE		
7501 UTILITIES - WATER, SEWER, AND ELECTRICAL		
7502 PHONE/INTERNET - ANNUAL ALLOTMENT FOR PHONE LANDLINE AND INTERNET SERVICE		
7515 PERMITS, INSPECTIONS, & COMPLIANCE - COST FOR QUARTERLY COMPLIANCE TESTING & SUPPLIES, AS WELL AS DEC ANNUAL FEE FOR DOMESTIC WATER SYSTEMS		
7519 PROFESSIONAL SERVICES CONTRACTUAL - COST FOR BALER TECHNICAL SUPPORT & CDL RANDOM DRUG TESTING		
7621 PUBLIC WORKS LABOR CHARGES - COSTS INCURRED BY THE SANITATION DEPARTMENT FOR PUBLIC WORKS LABOR		
7622 CHARGES FROM GARAGE - COSTS INCURRED BY THE SANITATION DEPARTMENT FOR GARAGE LABOR TO REPAIR GARBAGE TRUCKS		
7629 CHARGES FROM CAPITAL FACILITIES - STAFF LABOR COSTS FOR CAPITAL FACILITIES		
7840 SOLID WASTE SHIPPING & DISPOSAL - COSTS FOR SHIPPING & DISPOSAL OF MSW TO REPUBLIC SERVICES, SHIPPING COSTS FOR TIRE SHEAR & 3 MONTH TIRE REMOVAL PROCESS		

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | ENTERPRISE FUNDS



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

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

7840 **SOLID WASTE SHIPPING & DISPOSAL** - COSTS FOR SHIPPING & DISPOSAL OF MSW TO REPUBLIC SERVICES, SHIPPING COSTS FOR TIRE SHEAR & 3 MONTH TIRE REMOVAL PROCESS

7841 **HAZARDOUS WASTE MANAGEMENT** - FREON DISPOSAL COSTS, COSTS TO COLLECT, SHIP, AND DISPOSE OF HHW, ENVIRONMENTAL CONSULTANTS FEE INCLUDED

7842 **RECYCLE COSTS** - RECYCLING MATERIALS & SUPPLIES, BINS FOR SHIPPING METALS

7844 **DUMPSTERS** - DUMPSTERS, 48 GALLON CANS, AND HARDWARE FOR GARBAGE CAN LIDS

7900 **CAPITAL EXPENDITURES** - NO CAPITAL EXPENDITURES IN THE OPERATING FUND HAVE BEEN BUDGETED

APPENDICIES



SCHEDULE OF BUDGET APPENDICIES:

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

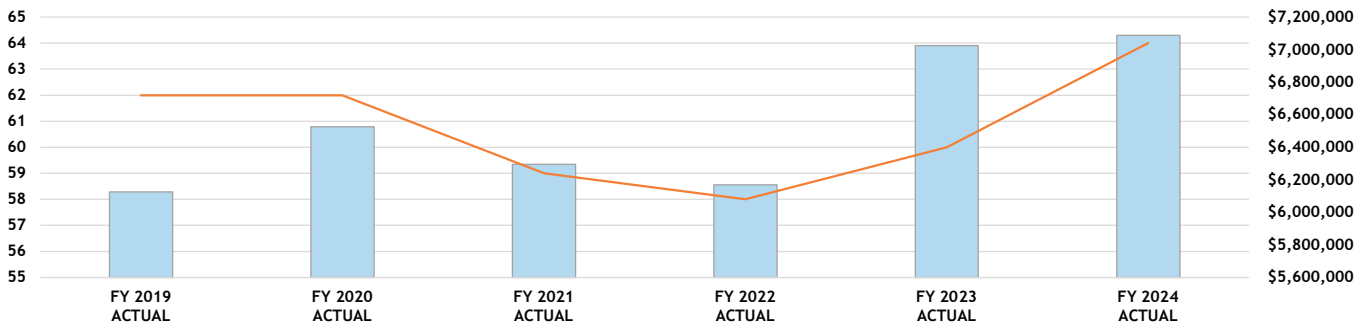


APPENDIX I

SUMMARY OF PERMANENT EMPLOYEES W/ BENEFITS

DEPARTMENT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGETED
ADMINISTRATION	1	1	1	1	1	1	1
CLERK	1	1	1	1	1	1	1
FINANCE	5	5	4	5	5	5	5
FIRE/EMS	2	2	2	2	2	2	2
POLICE	8	7	7	7	7	8	7
DISPATCH	5	6	6	5	5	5	5
PUBLIC WORKS	6	8	6	6	6	6	7
GARAGE	3	1	1	1	2	2	2
FACILITIES MAINTENANCE	4	4	5	4	4	5	3
CAPITAL PROJECTS	0	0	0	0	0	0	3
ECO DEV / P&Z	1	1	1	1	1	2	2
LIBRARY	3	3	2	2	2	2	2
NOLAN CENTER	2	2	2	2	3	3	3
PARKS & RECREATION	3	3	3	3	3	4	4
LIGHT & POWER	6	6	6	6	6	4	4
WATER	2	2	2	2	1.5	2	2
PORT / HARBOR	6	6	6	6	6	7	8
SEWER	2	2	2	2	1.5	2	2
SANITATION	2	2	2	2	3	3	3
TOTAL PERMANENT EMPLOYEES W/ BENEFITS	62	62	59	58	60	64	66
PERMANENT EMPLOYEE PAYROLL COST	\$ 5,753,901	\$ 6,233,230	\$ 6,078,885	\$ 5,932,224	\$ 6,858,761	\$ 6,927,236	\$ 7,383,592
TEMPORARY EMPLOYEE PAYROLL COST	\$ 371,553	\$ 292,905	\$ 217,092	\$ 238,019	\$ 165,442	\$ 161,555	\$ 132,322
TOTAL PAYROLL COST	\$ 6,125,454	\$ 6,526,135	\$ 6,295,977	\$ 6,170,243	\$ 7,024,203	\$ 7,088,791	\$ 7,515,914
GROWTH Y/Y	n/a	6.54%	-3.53%	-2.00%	13.84%	0.92%	6.03%

TOTAL PAYROLL COST & FTEs BY FISCAL YEAR



THE SUMMARY ABOVE INDICATES THE AMOUNT OF PERMANENT (BENEFITED) EMPLOYEES BUDGETED FOR FY 2025 OPERATIONS. THIS IS DIFFERENT FROM FULL TIME EQUIVALENT (FTE) COUNT DISPLAYED ON EACH DEPARTMENT'S COVER PAGE AS FTE INDICATES THE NUMBER OF EMPLOYEES WORKING A 40-HOUR WORK WEEK WHILE PERMANENT EMPLOYEES COULD BE PRESCRIBED LESS WORKING HOURS DEPENDING ON THE NATURE OF THEIR POSITION.

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



APPENDIX II

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET

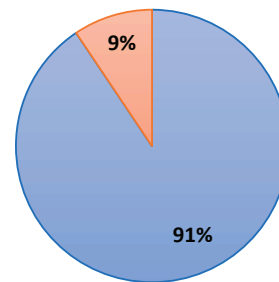
APPENDIX 2
PROPERTY TAX REVENUE & MILL RATE ANALYSIS
HISTORICAL ANALYSIS (UNAUDITED)

Property Tax Revenue for FY 2025			
	Assessed Value	MR/1000	Tax Revenue
Inside Service	207,088,784	0.975%	2,019,115.64
Outside Service	21,478,900	0.400%	85,915.60
Total Property Taxes	228,567,684		2,105,031.24

Weighted Average Per Mill Value:	
Total Taxable Property	
Inside Service Area	207,088,784 A
Outside Service Area	21,478,900 B
Total	228,567,684 C
WAMR = (A/C*12.75) + (B/C*4)	9.44
WAVPM = C/WAMR	24,222,507

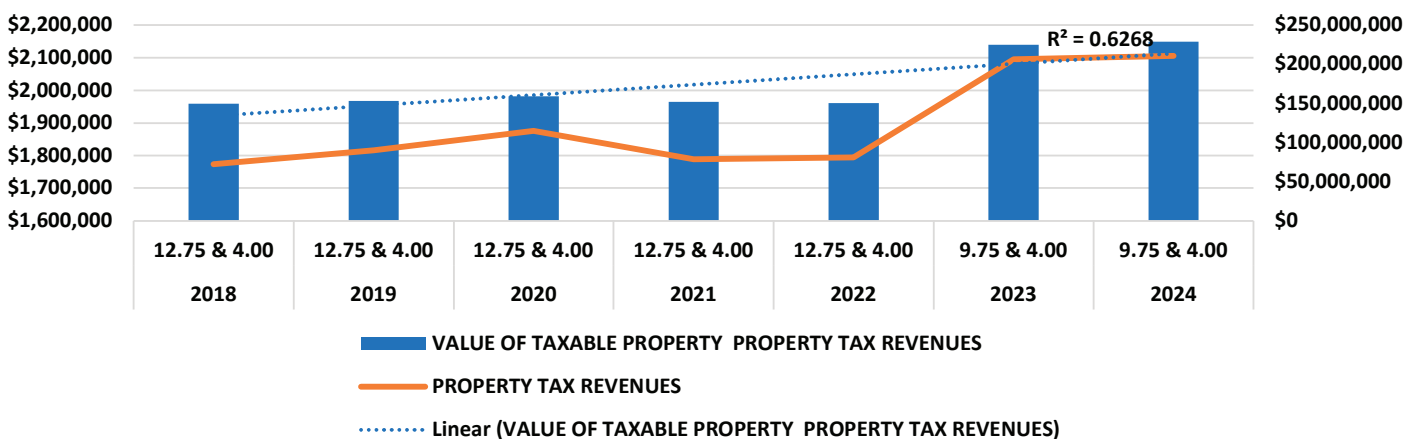
Taxable Property Value by Service Area

■ Inside Service Area ■ Outside Service Area



TAX YEAR	MILL RATE	VALUE OF TAXABLE PROPERTY	PROPERTY TAX REVENUES
2018	12.75 & 4.00	\$149,469,100	\$1,773,430
2019	12.75 & 4.00	\$153,079,000	\$1,816,352
2020	12.75 & 4.00	\$158,912,300	\$1,875,663
2021	12.75 & 4.00	\$151,893,600	\$1,788,487
2022	12.75 & 4.00	\$150,129,400	\$1,793,864
2023	9.75 & 4.00	\$224,764,500	\$2,094,944
2024	9.75 & 4.00	\$228,567,684	\$2,105,031

PROPERTY TAX HISTORICAL ANALYSIS



2024 Certification of Assessment Roll City and Borough of Wrangell

May 23, 2024

Certification

I, Michael C Renfro, Contract Assessor for the City and Borough of Wrangell, Alaska do hereby certify the following assessed values for the tax year 2024:

Total Assessed Value	387,170,700
Less exemptions	-158,603,016
Total Taxable Assessed Value	228,567,684

Michael C Renfro
Contract Assessor
Appraisal Company of Alaska

CITY & BOROUGH OF WRANGELL

FISCAL YEAR 2025 BUDGET | APPENDICIES

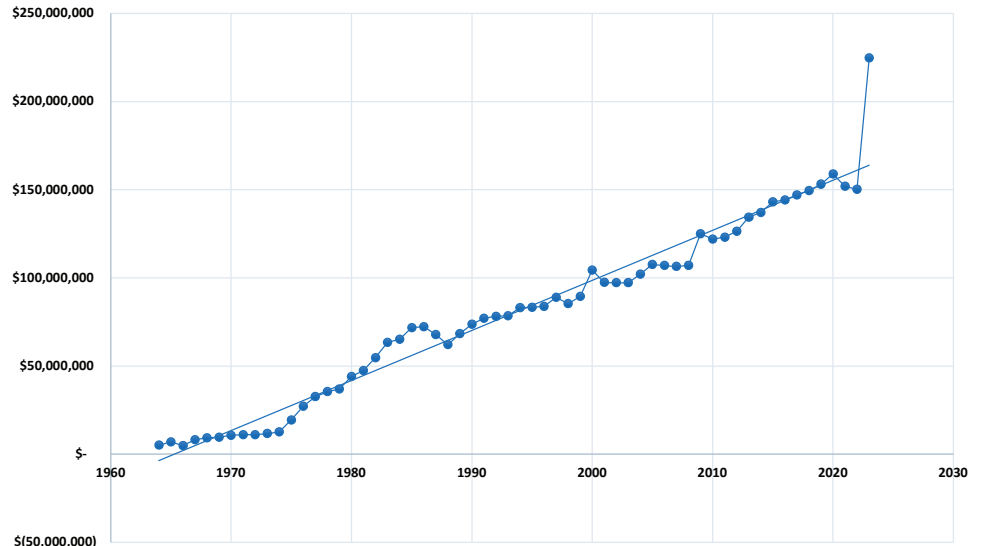


CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

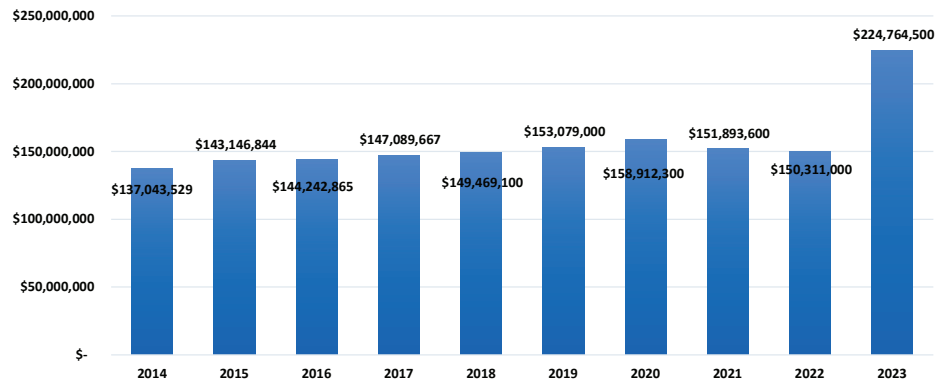
HISTORICAL ASSESSMENT VALUES & MILL RATE

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

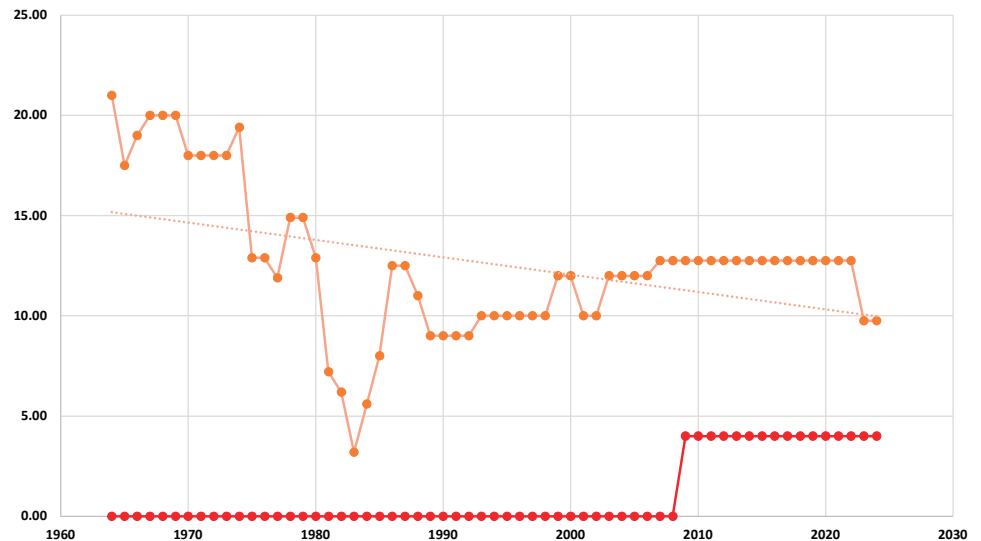
Assessed Value of Taxable Property (Historical)



CBW 10-YR ASSESSMENT HISTORY



CBW Adopted Mill Rate History



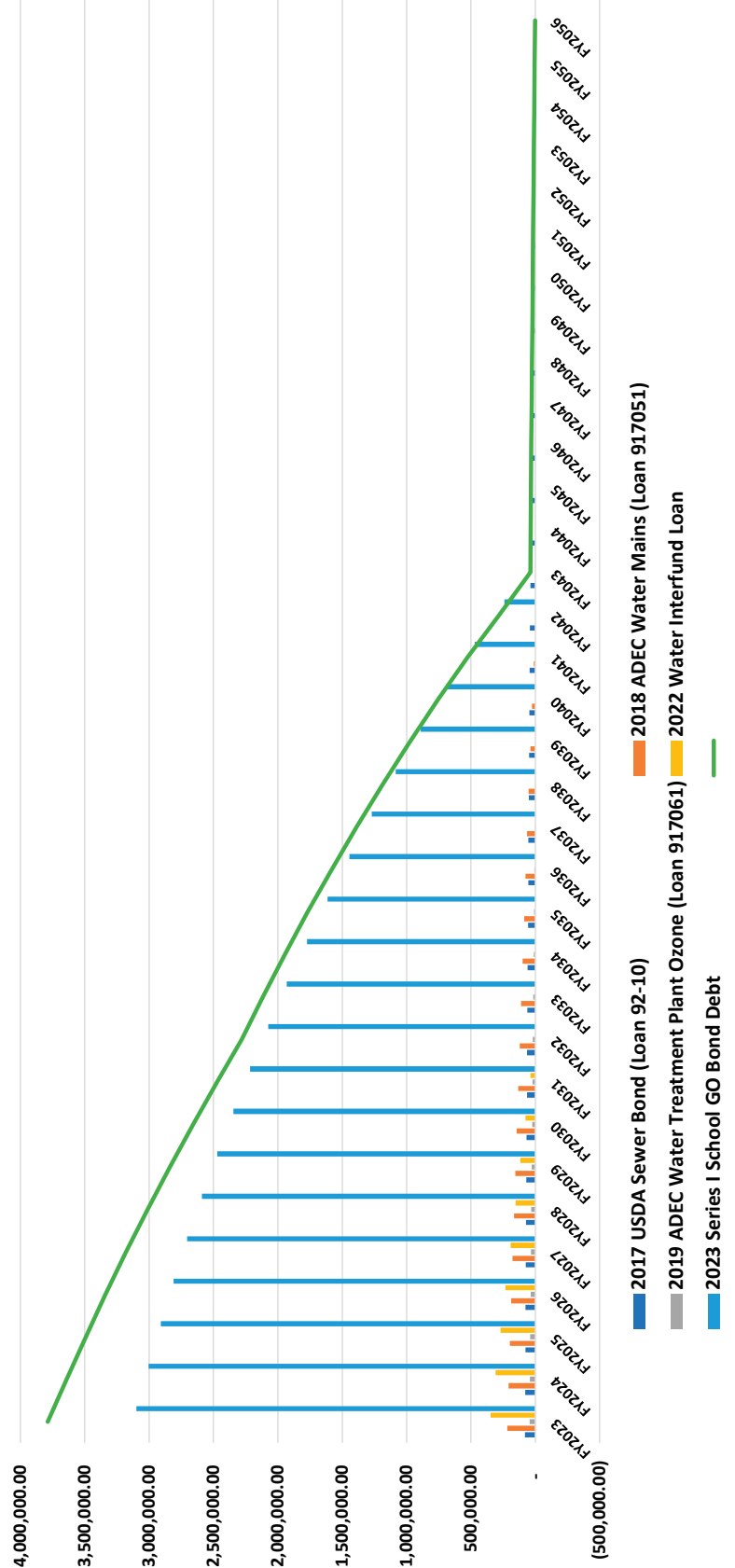


APPENDIX III

CITY & BOROUGH OF WRANGELL OUTSTANDING DEBT SUMMARY

ID	Debt Instrument	Year of Maturity	Lending Agency	Original Principal Amount	FY 25 Balance - Beginning	Principal Due in FY 2025	Interest Due in FY 2025	Total Payments Due	FY 25 Ending Balance
1	2017 USDA Sewer Bond (Loan 92-10)	2057	United States Department of Agriculture - RD	\$ 91,000	\$ 78,662	\$ 1,780	\$ 1,466	\$ 3,246	\$ 76,882
2	2018 ADEC Water Mains (Loan 917051)	2041	Alaska Department of Environmental Conservation	\$ 226,710	\$ 206,954	\$ 9,804	\$ 3,401	\$ 13,205	\$ 197,150
3	2019 ADEC Water Treatment Plant Ozone (Loan 917061)	2038	Alaska Department of Environmental Conservation	\$ 57,251	\$ 41,820	\$ 2,707	\$ 627	\$ 3,334	\$ 39,113
4	2022 Water Interfund Loan	2032	City & Borough of Wrangell - General Fund	\$ 385,000	\$ 308,000	\$ 38,500	\$ -	\$ 38,500	\$ 269,500
5	2023 Series I School GO Bond Debt	2042	Alaska Municipal Bond Bank Authority	\$ 3,500,000	\$ 3,005,000	\$ 95,000	\$ 147,875	\$ 242,875	\$ 2,910,000

City and Borough of Wrangell Outstanding Debt Over Time





APPENDIX IV

CITY AND BOROUGH OF
2025 ANNUAL BUDGET (Revised 6/21/2024)
Fund #22000

APPENDIX 4
SALES TAX
HISTORICAL ANALYSIS

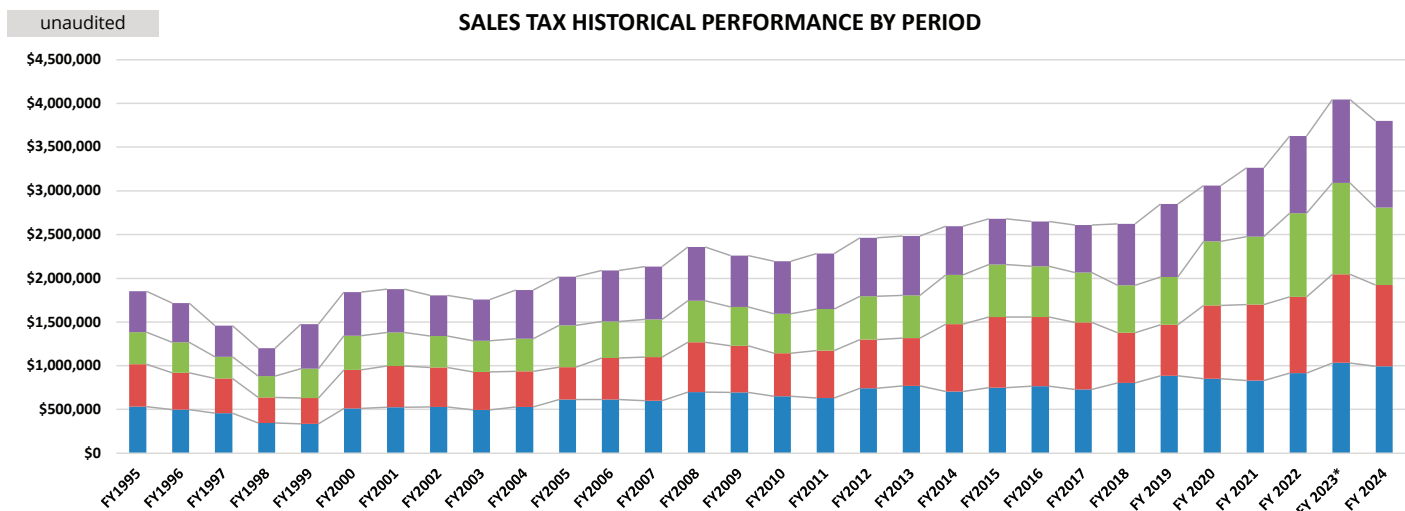
HISTORICAL SALES TAX REVENUE

Year	Tax Rate	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Revenue	Increase from PY
FY1995	7%	\$529,546	\$487,366	\$368,675	\$465,540	\$1,851,127	n/a
FY1996	7%	\$496,654	\$421,420	\$350,957	\$447,296	\$1,716,327	-7.3%
FY1997	7%	\$457,240	\$396,856	\$248,007	\$354,518	\$1,456,621	-15.1%
FY1998	7%	\$346,661	\$291,048	\$244,846	\$318,698	\$1,201,253	-17.5%
FY1999	7%	\$333,893	\$296,527	\$336,849	\$506,274	\$1,473,543	22.7%
FY2000	7%	\$512,850	\$439,626	\$389,246	\$500,618	\$1,842,340	25.0%
FY2001	7%	\$525,998	\$469,637	\$385,170	\$495,026	\$1,875,831	1.8%
FY2002	7%	\$526,995	\$451,193	\$363,005	\$465,904	\$1,807,097	-3.7%
FY2003	7%	\$493,820	\$434,721	\$356,469	\$472,293	\$1,757,303	-2.8%
FY2004	7%	\$526,703	\$409,916	\$373,305	\$556,537	\$1,866,461	6.2%
FY2005	7%	\$614,333	\$369,003	\$477,628	\$558,864	\$2,019,828	8.2%
FY2006	7%	\$613,706	\$474,372	\$418,968	\$583,586	\$2,090,632	3.5%
FY2007	7%	\$600,607	\$495,929	\$433,716	\$603,515	\$2,133,767	2.1%
FY2008	7%	\$699,196	\$568,352	\$476,560	\$613,203	\$2,357,311	10.5%
FY2009	7%	\$693,206	\$532,058	\$447,493	\$585,815	\$2,258,572	-4.2%
FY2010	7%	\$652,047	\$490,201	\$451,707	\$602,274	\$2,196,229	-2.8%
FY2011	7%	\$629,083	\$542,860	\$475,814	\$635,300	\$2,283,057	4.0%
FY2012	7%	\$744,137	\$553,631	\$495,827	\$670,084	\$2,463,679	7.9%
FY2013	7%	\$767,360	\$548,522	\$488,951	\$678,672	\$2,483,505	0.8%
FY2014	7%	\$705,145	\$768,295	\$565,197	\$558,897	\$2,597,534	4.6%
FY2015	7%	\$751,765	\$803,017	\$602,714	\$523,939	\$2,681,435	3.2%
FY2016	7%	\$766,613	\$791,052	\$579,668	\$512,831	\$2,650,164	-1.2%
FY2017	7%	\$727,983	\$767,539	\$570,930	\$542,667	\$2,609,119	-1.5%
FY2018	7%	\$803,093	\$574,863	\$541,133	\$701,176	\$2,620,265	0.4%
FY 2019	7%	\$883,372	\$586,356	\$544,692	\$835,583	\$2,850,003	8.8%
FY 2020	7%	\$851,296	\$837,770	\$734,594	\$636,698	\$3,060,358	7.4%
FY 2021	7%	\$830,704	\$869,678	\$775,268	\$789,259	\$3,264,910	6.7%
FY 2022	7%	\$912,940	\$872,255	\$960,772	\$881,321	\$3,627,288	11.1%
FY 2023*	7%	\$1,032,047	\$1,012,048	\$1,047,853	\$952,660	\$4,044,609	11.5%
FY 2024	7%	\$994,472	\$929,577	\$884,559	\$991,392	\$3,800,000	-6.0%

Source: City and Borough of Wrangell - Finance Department

Tickmark Legend

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





APPENDIX V

Proposed FY 2025 Capital Budget

Fund	Project #	Project Title	FY25 Local Funds	FY25 Loan Funds	FY25 Grant Funds	Total FY25 Capital Project Funds
General Fund CIP 11300	11003	Public Safety Building Rehabilitation	\$ 38,000.00	\$ -	\$ -	\$ 38,000.00
	11012	Sunset Garden Columbarium and Cemetery Expansion Project	\$ 260,000.00	\$ -	\$ -	\$ 260,000.00
	11014	PSB Underground Storage Tank Replacement	\$ 138,000.00	\$ -	\$ -	\$ 138,000.00
	11016	Airport Generator Project	\$ 43,000.00	\$ -	\$ -	\$ 43,000.00
	11018	McKinnon Street Underground Utilities and Road Construction	\$ 300,000.00	\$ -	\$ -	\$ 300,000.00
	11019	MS Roof Replacement Project	\$ -	\$ 766,161.00	\$ 694,339.00	\$ 1,460,500.00
Nolan Center CIP 21300	21001	Nolan Center Standby Generator Upgrades (2020 DHS-SHSP Grant)	\$ -	\$ -	\$ 220,000.00	\$ 220,000.00
P&R CIP 24300	24004	Mt. Dewey Trail Expansion Project (FLAP Grant)	\$ 34,367.81	\$ -	\$ 346,228.04	\$ 380,595.85
	24010	City Park Pavilion Replacement Project	\$ -	\$ -	\$ 130,671.45	\$ 130,671.45
School District 25300	25003	High School Elevator Modernization Project	\$ 270,000.00	\$ -	\$ -	\$ 270,000.00
	25004	High School Above-Ground Storage Tank (AST)	\$ 250,000.00	\$ -	\$ -	\$ 250,000.00
	25005	School Condition Survey	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00
WML&P CIP 70300	70006	Diesel Generator #5 Controls Upgrades	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00
	70008	12 MW Power Plant Upgrade Project	\$ 325,000.00	\$ -	\$ -	\$ 325,000.00
	70009	Generation Building Rehabilitation Design	\$ 350,000.00	\$ -	\$ -	\$ 350,000.00
	70010	Unit #1 Center Section Overhaul	\$ 520,000.00	\$ -	\$ -	\$ 520,000.00
Water Fund CIP 72300	72001	Water Treatment Plant Design (Loans/Grants)	\$ -	\$ 9,603,000.00	\$ 6,171,841.00	\$ 15,774,841.00
	72002	Reservoir Bypass Project (ARPA/LATCF/DCCED Grants)	\$ -	\$ -	\$ 3,566,711.81	\$ 3,566,711.81
Port & Harbor CIP 74300	74005	Meyers Chuck Float Replacement Project	\$ 1,376,185.00	\$ -	\$ -	\$ 1,376,185.00
	74006	Port & Harbor Security System Project (SHSP Grants)	\$ -	\$ -	\$ 252,537.00	\$ 252,537.00
	74008-10	Anode Project (T-Dock, Heritage, and MSC)	\$ 162,379.36	\$ -	\$ -	\$ 162,379.36
	74012	Shoemaker Harbor Ramp Replacement (Dingle Johnson Grant Match)	\$ 243,750.00	\$ -	\$ -	\$ 243,750.00
Sewer CIP 76300	76003	Zimovia Highway Sewer System Capacity Analysis	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00
	76007	WWTP Disinfection	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00
Sanitation CIP 78300	78003	SWTS Loading Dock (Denali Grant)	\$ 225,000.00	\$ -	\$ 250,000.00	\$ 475,000.00
	Residential 50300	50001	Alder Top Phase II Utilities & Roadway Construction	\$ 1,750,000.00	\$ -	\$ -
Industrial 52000	52001	5th and 6th Ave Construction	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00
	52002	Phase I ESA Former Mill Site	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
Construction CIP	TOTALS		\$ 6,575,682.17	\$ 10,369,161.00	\$ 11,632,328.30	\$ 28,577,171.47

Projects for which funding has been appropriated by State/Feds but not yet received:

Water Treatment Plant Design - CDS Grant	\$ -	\$ -	\$ -	\$ 2,500,000.00	\$ 2,500,000.00
Reservoir Bypass Project - CDS Grant	\$ -	\$ -	\$ -	\$ 2,080,000.00	\$ 2,080,000.00
Drinking Water Dams Improvements - State of Alaska DL Grant	\$ -	\$ -	\$ -	\$ 5,000,000.00	\$ 5,000,000.00
East Channel Emergency Access Route - State of Alaska DL Grant	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00
Skeet Range Improvements Phase II - ADF&G Hunter Access Program Grant	\$ 22,731.24	\$ -	\$ -	\$ 204,581.20	\$ 227,312.44
TOTALS	\$ 22,731.24	\$ -	\$ -	\$ 9,984,581.20	\$ 10,007,312.44



CITY & BOROUGH OF WRANGELL
GATEWAY TO THE STIKINE

The FY 2025 Budget was
Produced & Designed by the Borough
Manager's Office, Finance Department
and Marketing & Community Development
Division.

Mason Villarma, Borough Manager
Rob Marshall, Senior Staff Accountant
Matt Henson, Marketing & Community
Development Coordinator