



NIXLE Registration

Tuesday, April 14, 2026

Location: Borough Assembly Chambers

5:30 PM

Assembly Meetings are livestreamed through Zoom Webinar. You can listen and watch from your device with the information below:

Link: <https://us02web.zoom.us/j/82198672624?pwd=nQmF3oaRoa5WHYzHCFMvEivvbaFMIS.1>

Passcode: 99929

Or to join via audio by dialing: (253) 215-8782 or (253) 205-0468

Webinar (meeting) ID: 821 9867 2624 | Passcode: 99929

Please note that Persons to be Heard is not available through Zoom.



PRESENTATION (5:30 - 7:00 PM)

- a. Presentation - by "Structure"

1. CALL TO ORDER

- a. PLEDGE OF ALLEGIANCE led by Assembly Member DeBord
- b. ROLL CALL

2. CEREMONIAL MATTERS

- a. **PROCLAMATION:** Municipal Clerk's Week

3. PERSONS TO BE HEARD

4. AMENDMENTS TO THE AGENDA

5. CONFLICT OF INTEREST

6. CONSENT AGENDA

MOTION ONLY: *Move to Approve the Consent Agenda, as submitted.*

- a. Minutes from the March 24, 2026 Regular Assembly Meeting
- b. **RESOLUTION No. 04-26-2035** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2026 BUDGET IN THE AMOUNT OF \$10,000 BY ACCEPTING A NATIVE AMERICAN LIBRARY SERVICES BASIC GRANT (2025), IN PARTNERSHIP WITH WRANGELL COOPERATIVE ASSOCIATION, FOR THE IRENE INGLE PUBLIC LIBRARY
- c. **RESOLUTION No. 04-26-2036** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2026 BUDGET BY ACCEPTING A GRANT IN THE AMOUNT OF \$10,000 FROM THE AMERICAN LIBRARY ASSOCIATION LIBRARIES TRANSFORMING COMMUNITIES: ACCESSIBLE SMALL AND RURAL COMMUNITIES FOR THE IRENE INGLE PUBLIC LIBRARY
- d. **RESOLUTION No. 04-26-2037** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2026 BUDGET BY ACCEPTING GRANT FUNDS IN THE AMOUNT OF \$20,000 FROM THE ALASKA COMMUNITY FOUNDATION 2026 CAMP INITIATIVE, FOR THE IRENE INGLE PUBLIC LIBRARY

- e. **Final Plat approval** of a Subdivision of Lot 6 and Lot 7 of USS 3534; Lot 10 and Lot PSS of USS 2589; and USS 3000 according to Plat No. 29-20, creating Parcels A and B of the CBW Deep Water Port Subdivision, zoned Waterfront Development, owned by the City and Borough of Wrangell and requested in partnership with Tideline Construction
- f. **Final Plat approval** of a subdivision of Lot 5A, Block 61 (APN 02-028-204) of the Industrial Park Subdivision, according to Plat No. 2001-7, creating Lots 5A-1 and 5A-2 of the Woodbury Subdivision, zoned Industrial, owned and requested by Brett Woodbury

7. BOROUGH MANAGER'S REPORT

- a. Borough Manager's Report
- b. Nolan Center Director's Report
- c. Library Director's Report
- d. FY26 Quarter 3 Report and Receivables
- e. FY2025 Audit Plan for Review

8. BOROUGH CLERK'S REPORT

- a. Borough Clerk's Report

9. MAYOR AND ASSEMBLY BUSINESS

10. MAYOR AND ASSEMBLY APPOINTMENTS – None.

11. PUBLIC HEARING

- a. **RESOLUTION No. 04-26-2032** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, APPROVING THE FY 2027 SALES TAX-FREE DAYS
- b. **RESOLUTION No. 04-26-2033** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, APPROVING THE AMENDED BOROUGH-WIDE FEE AND RATES SCHEDULE AS PER WMC 5.14.025
- c. **ORDINANCE No. 1099** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, REPEALING CHAPTER 6.08 – PEDDLERS AND ITINERANT MERCHANTS, IN THE WRANGELL MUNICIPAL CODE

12. UNFINISHED BUSINESS

- a. **RESOLUTION NO. 04-26-2042** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE CONVEYANCE OF PUBLIC LAND and TIDELANDS, FOR PARCEL "A" OF THE CBW DEEPWATER PORT SUBDIVISION CONTAINING 9.11 ACRES MORE OR LESS WITHIN THE WRANGELL RECORDING DISTRICT TO TIDELINE CONSTRUCTION, LLC

13. NEW BUSINESS

- a. **Approval of Memorandum of Understanding (MOU)** between the City and Borough of Wrangell and Structure, Inc.
- b. **ORDINANCE No. 1101** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING SEVERAL SECTIONS IN CHAPTER 5.08 – SALES TAX, IN THE WRANGELL MUNICIPAL CODE
- c. **ORDINANCE No. 1100** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADDING CHAPTER 6.09 – LOCAL BUSINESS LICENSE, IN THE WRANGELL MUNICIPAL CODE

- d. **Approval of a Contract Award** to IP Mechanical Contractors, LLC for the Stikine Middle School Boiler Replacement Project
- e. **RESOLUTION No. 04-26-2041** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA AMENDING THE FY 2026 BUDGET BY TRANSFERING \$25,000 FROM THE MILL PROPERTY DEVELOPMENT FUND TO THE DEEP-WATER PORT SITE PLANNING PROJECT AND AUTHORIZING EXPENDITURES
- f. **RESOLUTION No. 04-26-2034** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, APPROVING A 2% COST OF LIVING ADJUSTMENT (COLA) INCREASE TO THE NON-UNION EMPLOYEE WAGE AND GRADE TABLE
- g. **RESOLUTION No. 04-26-2038** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, APPROVING AN MEMORANDUM OF UNDERSTANDING BETWEEN WRANGELL PUBLIC SCHOOLS AND THE CITY AND BOROUGH OF WRANGELL
- h. **RESOLUTION No. 04-26-2039** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY2026 BUDGET IN THE RESIDENTIAL CONSTRUCTION FUND BY ACCEPTING THE REVENUE FROM THE SALE OF THE ALDER TOP SUBDIVISION LOT 8, BLOCK 1 OF THE ALDER TOP SUBDIVISION IN THE AMOUNT OF \$87,100
- i. **RESOLUTION No. 04-26-2040** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, PROVIDING FOR AN AMENDMENT TO THE EMPLOYEE HANDBOOK, TO ADD SUBSECTION 5.7.12 PAID PARENTAL LEAVE
- j. **Approval of a Memorandum of Agreement (MOU)** between the City and Borough of Wrangell and Milk Run Music Festival Corp for the organization and operation of the 2026 Milk Run Music Festival.
- k. **RESOLUTION No. 04-26-2043** OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING APPLICATION TO THE U.S. DEPARTMENT OF TRANSPORTATION MARITIME ADMINISTRATION'S FY 2026 SMALL SHIPYARD GRANT PROGRAM, AND COMMITTING MATCHING FUNDS FROM THE PORTS AND HARBOR ENTERPRISE FUND UNRESTRICTED FUND BALANCE
- l. **RESOLUTION No. 04-26-2044** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE TEMPORARY CRUISE SHIP FACILITY SECURITY OFFICER JOB DESCRIPTION AND PROVIDING FOR AN EFFECTIVE DATE

14. ATTORNEY'S FILE – Available for Assembly review in the Borough Clerk's office

15. EXECUTIVE SESSION – None.

16. ADJOURNMENT

Proclamation

57th ANNUAL PROFESSIONAL MUNICIPAL CLERKS WEEK May 3 - 9, 2026

Whereas, The Office of the Professional Municipal Clerk, a time honored and vital part of local government exists throughout the world, and

Whereas, The Office of the Professional Municipal Clerk is the oldest among public servants, and

Whereas, The Office of the Professional Municipal Clerk provides the professional link between the citizens, the local governing bodies and agencies of government at other levels, and

Whereas, Professional Municipal Clerks have pledged to be ever mindful of their neutrality and impartiality, rendering equal service to all; and

Whereas, The Professional Municipal Clerk serves as the information center on functions of local government and community; and

Whereas, Professional Municipal Clerks continually strive to improve the administration of the affairs of the Office of the Professional Municipal Clerk through participation in education programs, seminars, workshops and the annual meetings of their state, provincial, county and international professional organizations; and

Whereas, it is most appropriate that we recognize the accomplishments of the Office of the Professional Municipal Clerk.

Now, Therefore, I, Patricia Gilbert Mayor of the City and Borough of Wrangell, do recognize the week of May 3 through 9, 2026, as Professional Municipal Clerks Week, and further extend appreciation to our Professional Municipal Clerk, Kim Lane, and to all Professional Municipal Clerks for the vital services they perform and their exemplary dedication to the communities they represent.

Dated this 14th day of April, 2026

Borough Mayor: _____ Attest: _____

**Minutes of Regular Assembly Meeting
Held on March 24, 2026**

Mayor Patricia Gilbert called the Regular Assembly meeting to order at 6:00 p.m., March 24, 2026, in the Borough Assembly Chambers. Assembly Member Mach led the pledge of allegiance.

PRESENT – GILBERT, DALRYMPLE, DEBORD, POWELL, POWERS, MACH

ABSENT – OTTESEN

Borough Manager Villarma and Clerk Lane were also present.

CEREMONIAL MATTERS - None.

PERSONS TO BE HEARD

Kathy Watkins, resident asked the following questions for the next Assembly Meeting regarding the proposed Ordinance for local Business Licenses 1) does this change affect church bazar's; and 2) how will this affect the community market?

Tony Habrich, resident asked if vendors will be required to get permits; because of the taxes and fees that will need to be paid, it will kill the community market; store front businesses are businesses that stock their shelves with mass volume.

Donna Kuntz, resident spoke in opposition to requiring a local business license and requiring small vendors to collect and pay sales tax; stated that at a past special meeting in the 60's, it was stated that no licenses would be required and that no taxes or permits would be required for small vendors or rummage sellers.

Clerk's Note: Clerk Lane researched the past minutes to confirm Ms. Kuntz's statement and could not find the declaration.

AMENDMENTS TO THE AGENDA

Manager Villarma asked for an amendment to the agenda to add an item under New Business to approve a Nondisclosure Agreement with the State of Alaska Industrial Development and Export Authority ("AIDEA"). There were no objections from the Assembly to add this item.

CONFLICT OF INTEREST – None.

CONSENT AGENDA

6a Minutes from the February 24, 2026 Regular Assembly Meeting

6b CORRESPONDENCE: School Board action from the February 16, 2026 meeting

6c CORRESPONDENCE: School Board Minutes from the January 19, 2026 meeting

6d CORRESPONDENCE: School Board Minutes from the December 15, 2025 Regular Meeting

6e CORRESPONDENCE: School Board Minutes from the November 19, 2025 Regular Meeting

6f CORRESPONDENCE: School Board Minutes from the October 13, 2025 Regular Meeting

6g CORRESPONDENCE: School Board Action from the March 16, 2026 meeting

M/S: Powell/Mach to approve the Consent Agenda, as submitted. Motion approved by polled vote.

BOROUGH MANAGER'S REPORT

Manager Villarma provided his report.

The Capital Projects Director report was provided.

The Finance Director's report (Utilities) was provided.

The Port & Harbor Director report was provided.

BOROUGH CLERK'S REPORT

Clerk Lane's report was provided.

MAYOR AND ASSEMBLY BUSINESS

Dalrymple reported that the Board of Fish considered and voted down Proposals 170 (would have cut 25% to pink salmon and chum production), 171 (sought to reduce pink salmon releases in Prince William Sound), and 172 (would have enacted a moratorium on pink and chum salmon production and capped 2025 levels); instead, the Board of Fish directed the Commissioner to extend the current moratorium through the Regional Planning Teams.

Dalrymple also stated that Forest Plan process is evolving; starting to roll out documents; Notice of Intent has been issued and is on the website; there will be a public meeting at the Nolan Center on April 21st at 5:30pm on the plan.

MAYOR AND ASSEMBLY APPOINTMENTS - None.

PUBLIC HEARING

11a ORDINANCE NO. 1098 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADDING SECTION 5.04.065, TITLED "PERMANENT VEHICLE REGISTRATION" IN THE WRANGELL MUNICIPAL CODE

Gilbert opened the Public Hearing for this item and asked for an administrative report.

Villarma reported that this Ordinance would add a section in the code to allow for Permanent Vehicle Registration in Wrangell; one-time fee to be paid for the permanent vehicle tag if your vehicle is 8 years or older; applies to non-commercial trailers as well.

Gilbert asked if anyone wanted to speak on this item. There were a couple of members of the audience who said that they approved of this item. Gilbert closed the Public Hearing and asked for a motion.

M/S: Powell/Dalrymple to approve Ordinance No. 1098. Motion approved by polled vote.

UNFINISHED BUSINESS

NEW BUSINESS

13a ORDINANCE NO. 1099 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, REPEALING CHAPTER 6.08 – PEDDLERS AND ITINERANT MERCHANTS, IN THE WRANGELL MUNICIPAL CODE

M/S: Powell/Powers to approve first reading of Ordinance No. 1099 and move to a second reading to be held on May 12, 2026. Motion approved by polled vote.

13b RESOLUTION No. 03-26-2029 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY2026 BUDGET IN THE RESIDENTIAL CONSTRUCTION FUND BY ACCEPTING THE REVENUE FROM THE SALE OF THE ALDER TOP SUBDIVISION LOTS 13, 14, 15 and 18, BLOCK 1 OF THE ALDER TOP SUBDIVISION IN THE AMOUNT OF \$242,100

M/S: Mach/Powers to approve Resolution No. 03-26-2029. Motion approved by polled vote.

13c RESOLUTION No. 03-26-2030 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2026 BUDGET BY TRANSFERRING \$1,000,000 FROM THE SECURE RURAL SCHOOLS FUND RESERVES TO THE SWIMMING POOL ROOF REPLACEMENT CIP FUND AND AUTHORIZING ITS EXPENDITURES

M/S: Powell/Mach to approve Resolution No. 03-26-2030. Motion approved by polled vote.

13d RESOLUTION No. 03-26-2031 A JOINT RESOLUTION OF THE CITY AND BOROUGH OF WRANGELL, THE CITY OF KETCHIKAN, AND THE KETCHIKAN GATEWAY BOROUGH SUPPORTING THE CREATION OF A MARITIME PROSPERITY ZONE AND NOMINATING THE SOUTHEAST ALASKA MARITIME INDUSTRIAL CORRIDOR FOR FEDERAL DESIGNATION

M/S: Powell/DeBord to approve Joint Resolution No. 03-26-2031. Motion approved by polled vote.

13e Approval of a timber sale agreement with Mike Allen Enterprizes

M/S: Powell/DeBord to approve a Timber Sale Agreement with Mike Allen Enterprizes. Motion approved by polled vote.

13f Approval of a Nondisclosure Agreement with the State of Alaska Industrial Development and Export Authority (“AIDEA”) *added to the agenda under Amendments to the Agenda*

M/S: Powell/Dalrymple to approve a Nondisclosure Agreement with the State of Alaska Industrial Development and Export Authority (“AIDEA”). Motion approved by polled vote.

ATTORNEY’S FILE – Available for Assembly review in the Borough Clerk’s office

EXECUTIVE SESSION – None.

Regular Assembly meeting adjourned at 6:58 p.m.

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

**CITY & BOROUGH OF WRANGELL, ALASKA
BOROUGH ASSEMBLY AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 14, 2026
	<u>Agenda Section</u>	6

RESOLUTION No. 04-26-2035 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2026 BUDGET IN THE AMOUNT OF \$10,000 BY ACCEPTING A NATIVE AMERICAN LIBRARY SERVICES BASIC GRANT (2025), IN PARTNERSHIP WITH WRANGELL COOPERATIVE ASSOCIATION, FOR THE IRENE INGLE PUBLIC LIBRARY

SUBMITTED BY:

Sarah Scambler, Library Director

<u>FISCAL NOTE:</u>	
Expenditure Required:	
Fiscal Year (FY): 2026	Amount: \$10,000
Amount Budgeted:	
FY:	\$
Account Number(s):	
	11000 034 4599
Account Name(s):	
	Library Federal Grant Revenue
Unencumbered Balance(s) (prior to expenditure):	
	\$

<u>Reviews/Approvals/Recommendations</u>	
<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Resolution No. 04-26-2035

This item is being considered under the Consent Agenda. Matters listed under the consent agenda are considered to be routine and will be enacted by one motion and vote. There will be no separate discussion on these items. If the Mayor, and Assembly Member, the Manager or Clerk requests discussion and/or consideration on an item under the Consent Agenda, that item will be removed from the Consent Agenda and will be considered under Unfinished Business.

RECOMMENDATION MOTION (Consent Agenda Item):
Move to approve Resolution No. 04-26-2035.

SUMMARY STATEMENT:

The Irene Ingle Public Library, in partnership with the Wrangell Cooperative Association, applied for and received a \$10,000 Native American Basic Grant from the Institute of Museum and Library Services. These funds will support a range of library initiatives, including the purchase of library furniture, Playaway audiobook devices, staff travel for professional development, and other materials and services that enhance library operations and patron services.

**CITY AND BOROUGH OF WRANGELL
RESOLUTION No. 04-26-2035**

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2026 BUDGET IN THE AMOUNT OF \$10,000 BY ACCEPTING A NATIVE AMERICAN LIBRARY SERVICES BASIC GRANT (2025), IN PARTNERSHIP WITH WRANGELL COOPERATIVE ASSOCIATION, FOR THE IRENE INGLE PUBLIC LIBRARY

WHEREAS, the Irene Ingle Public Library, in partnership with the Wrangell Cooperative Association, has been awarded a \$10,000 Native American Basic Grant from the Institute of Museum and Library Services; and

WHEREAS, these funds are intended to support various library initiatives, including the purchase of library furniture, staff travel to conferences, Playaway audiobook devices, and other related materials and services; and

WHEREAS, it is necessary for the City and Borough of Wrangell Assembly to formally accept these funds, authorize their expenditure, and provide for appropriation into the library budget.

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

Section 1: The FY 2026 Budget in the General Fund is amended to reflect an increase in revenue to Account Number 11000 034 4599 – Library Federal Grant Revenue in the amount of \$10,000.00 to recognize acceptance of the Institute of Museum and Library Services Native American Basic Grant.

Section 2: The FY 2026 General Fund budget is amended to increase library expenditures by \$10,000 for library services.

Section 3: The Finance Director is authorized and directed to allocate and record these funds across the appropriate library expenditure accounts in accordance with the City & Borough of Wrangell’s accounting practices.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 14 DAY OF APRIL, 2026.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

**CITY & BOROUGH OF WRANGELL, ALASKA
BOROUGH ASSEMBLY AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 14, 2026
	<u>Agenda Section</u>	6

RESOLUTION No. 04-26-2036 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2026 BUDGET BY ACCEPTING A GRANT IN THE AMOUNT OF \$10,000 FROM THE AMERICAN LIBRARY ASSOCIATION LIBRARIES TRANSFORMING COMMUNITIES: ACCESSIBLE SMALL AND RURAL COMMUNITIES FOR THE IRENE INGLE PUBLIC LIBRARY

<u>SUBMITTED BY:</u>
Sarah Scambler, Library Director

<u>FISCAL NOTE:</u>	
Expenditure Required:	
Fiscal Year (FY): 2026	Amount: \$10,000
Amount Budgeted:	
FY:	\$
Account Number(s):	
	11000 034 4595
Account Name(s):	
	Library Miscellaneous Grant Revenue
Unencumbered Balance(s) (prior to expenditure):	
	\$

<u>Reviews/Approvals/Recommendations</u>	
<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Resolution No. 04-26-2036.

This item is being considered under the Consent Agenda. Matters listed under the consent agenda are considered to be routine and will be enacted by one motion and vote. There will be no separate discussion on these items. If the Mayor, and Assembly Member, the Manager or Clerk requests discussion and/or consideration on an item under the Consent Agenda, that item will be removed from the Consent Agenda and will be considered under Unfinished Business.

RECOMMENDATION MOTION (Consent Agenda Item):
Move to approve Resolution No. 04-26-2036.

SUMMARY STATEMENT:

The Irene Ingle Public Library applied for and received a \$10,000 Libraries Transforming Communities: Accessible Small and Rural Communities grant from the American Library Association Public Programs Office. These funds will be used to purchase and install automatic door openers at the library, improving accessibility to the facility for all community members.

**CITY AND BOROUGH OF WRANGELL
RESOLUTION No. 04-26-2036**

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2026 BUDGET BY ACCEPTING A GRANT IN THE AMOUNT OF \$10,000 FROM THE AMERICAN LIBRARY ASSOCIATION LIBRARIES TRANSFORMING COMMUNITIES: ACCESSIBLE SMALL AND RURAL COMMUNITIES FOR THE IRENE INGLE PUBLIC LIBRARY

WHEREAS, the Irene Ingle Public Library has been awarded a \$10,000 Libraries Transforming Communities: Accessible Small and Rural Communities grant from the American Library Association Public Programs Office; and

WHEREAS, these funds will be used to purchase and install automatic door openers at the Irene Ingle Public Library to improve accessibility to the facility; and

WHEREAS, it is necessary for the City and Borough of Wrangell Assembly to formally accept these funds, authorize their expenditure, and provide for appropriation into the Library budget.

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

Section 1: The FY 2026 Budget in the General Fund is amended to reflect an increase in revenue to Account Number 11000 034 4595 - Library Miscellaneous Grant Revenue in the amount of \$10,000.00 to recognize acceptance of the American Library Association Libraries Transforming Communities: Accessible Small and Rural Communities grant.

Section 2: The FY 2026 General Fund budget is amended to increase library expenditures by \$10,000 for the purchase and installation of automatic door openers at the Irene Ingle Public Library.

Section 3: The Finance Director is authorized and directed to allocate and record these funds across the appropriate library expenditure accounts in accordance with the City & Borough of Wrangell's accounting practices.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 14 DAY OF APRIL, 2026.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

**CITY & BOROUGH OF WRANGELL, ALASKA
BOROUGH ASSEMBLY AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 14, 2026
	<u>Agenda Section</u>	6

RESOLUTION No. 04-26-2037 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2026 BUDGET BY ACCEPTING GRANT FUNDS IN THE AMOUNT OF \$20,000 FROM THE ALASKA COMMUNITY FOUNDATION 2026 CAMP INITIATIVE, FOR THE IRENE INGLE PUBLIC LIBRARY

<u>SUBMITTED BY:</u>
Sarah Scambler, Library Director

<u>FISCAL NOTE:</u>	
Expenditure Required:	
Fiscal Year (FY): 2026	Amount: \$20,000
Amount Budgeted:	
FY:	\$
Account Number(s):	
	11000 034 4595
Account Name(s):	
	Library Miscellaneous Grant Revenue
Unencumbered Balance(s) (prior to expenditure):	
	\$

<u>Reviews/Approvals/Recommendations</u>	
<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Resolution No. 04-26-2037.

This item is being considered under the Consent Agenda. Matters listed under the consent agenda are considered to be routine and will be enacted by one motion and vote. There will be no separate discussion on these items. If the Mayor, and Assembly Member, the Manager or Clerk requests discussion and/or consideration on an item under the Consent Agenda, that item will be removed from the Consent Agenda and will be considered under Unfinished Business.

RECOMMENDATION MOTION (*Consent Agenda Item*):
Move to approve Resolution No. 04-26-2037.

SUMMARY STATEMENT:

The Irene Ingle Public Library applied for and received a \$20,000 grant from the Alaska Community Foundation 2026 Camp Initiative to support a pilot summer day camp program. Wrangell has not had consistent, summer-long camp opportunities for children since 2019, creating a gap in supervision and enrichment for local youth. This funding will allow the library to offer 10 weeks of themed, hands-on camps for students in grades 1–9, with small group sizes to ensure safe, high-quality programming while keeping participation costs low and accessible for families.

CITY AND BOROUGH OF WRANGELL
RESOLUTION No. 04-26-2037

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2026 BUDGET BY ACCEPTING GRANT FUNDS IN THE AMOUNT OF \$20,000 FROM THE ALASKA COMMUNITY FOUNDATION 2026 CAMP INITIATIVE, FOR THE IRENE INGLE PUBLIC LIBRARY

WHEREAS, the Irene Ingle Public Library has been awarded \$20,000 through the Alaska Community Foundation 2026 Camp Initiative; and

WHEREAS, these funds will be used to support youth programming, including summer camp-style educational and enrichment activities at the Irene Ingle Public Library; and

WHEREAS, it is necessary for the City and Borough of Wrangell Assembly to formally accept these funds, authorize their expenditure, and provide for appropriation into the Library budget.

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

Section 1: The FY 2026 Budget in the General Fund is amended to reflect an increase in revenue to Account Number 11000 034 4595 – Library Miscellaneous Grant Revenue in the amount of \$20,000.00 to recognize acceptance of the Alaska Community Foundation 2026 Camp Initiative grant.

Section 2: The FY 2026 General Fund budget is amended to increase library expenditures by \$20,000 for youth programming and related camp-style activities.

Section 3: The Finance Director is authorized and directed to allocate and record these funds across the appropriate library expenditure accounts in accordance with the City & Borough of Wrangell's accounting practices.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 14 DAY OF APRIL, 2026.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

**CITY & BOROUGH OF WRANGELL, ALASKA
BOROUGH ASSEMBLY AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 14, 2026
	<u>Agenda Section</u>	6

Final Plat approval of a Subdivision of Lot 6 and Lot 7 of USS 3534; Lot 10 and Lot PSS of USS 2589; and USS 3000 according to Plat No. 29-20, creating Parcels A and B of the CBW Deep Water Port Subdivision, zoned Waterfront Development, owned by the City and Borough of Wrangell and requested in partnership with Tideline Construction

SUBMITTED BY:

Kate Thomas, Economic Development

FISCAL NOTE:

Expenditure Required: \$XXX Total

<u>Fiscal Year (FY):</u>	Amount: \$

Amount Budgeted:

FY:	\$

Account Number(s):

XXXXX XXX XXXX

Account Name(s):

Enter Text Here

Unencumbered Balance(s) (prior to expenditure):

\$XXX

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	Planning & Zoning Commission
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Deep Water Port Subdivision Final Plat, 2. Aerial Map

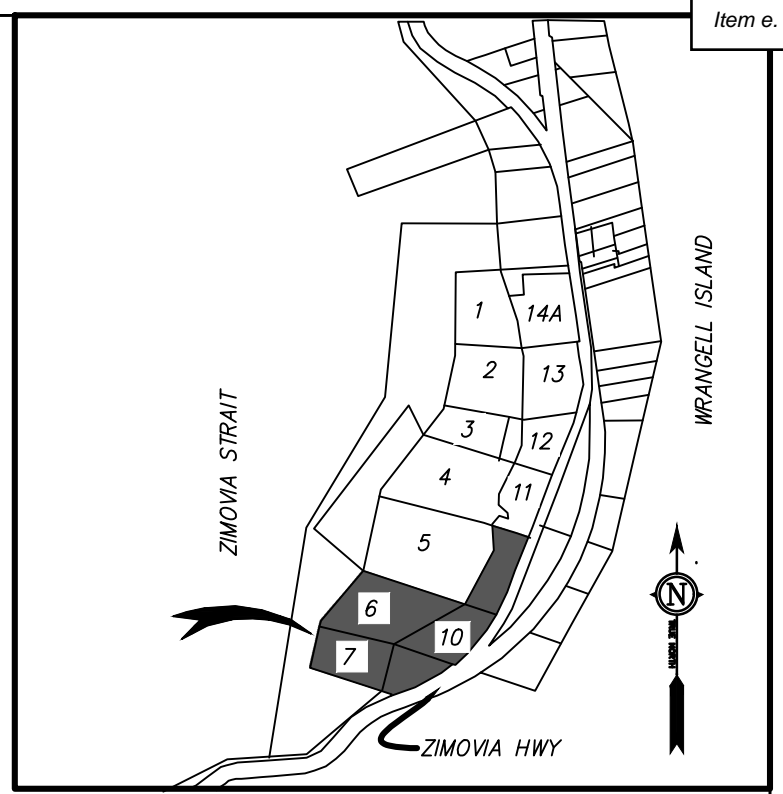
RECOMMENDATION MOTION:
Move to approve the Final Plat for the CBW Deep Water Port Subdivision, creating Parcels A and B.

SUMMARY STATEMENT: The City and Borough of Wrangell, in partnership with Tideline Construction, requests approval of the Final Plat for the CBW Deep Water Port Subdivision. The subdivision reconfigures multiple Borough-owned parcels within the former mill site at the Six-Mile-Deep Water Port to create two parcels: Parcel A (approximately 9.11 acres) and Parcel B (approximately 28.82 acres).

Parcel A is intended for near-term disposition to Tideline Construction and has been configured to provide direct access from the Zimovia Highway right-of-way. Parcel B consolidates the remaining Borough-owned lands into a single tract to support long-term redevelopment of the Deep-Water Port site and allow for future phased subdivision consistent with Borough planning efforts.

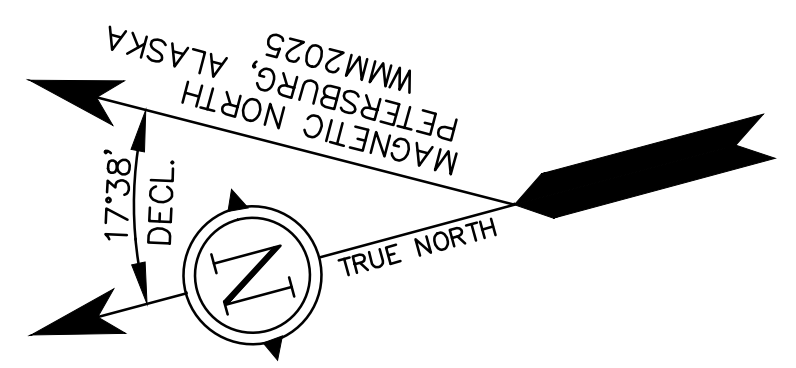
The proposed subdivision is consistent with the previously approved preliminary plat and meets the requirements of Wrangell Municipal Code Title 19. Approval of the Final Plat establishes the legal lot configuration only and does not authorize development, utility extensions, or infrastructure construction, which will be addressed through future agreements and permitting processes.

The Planning and Zoning Commission reviewed and approved the Final Plat on April 9, 2026. Staff recommends approval as submitted.



VICINITY MAP

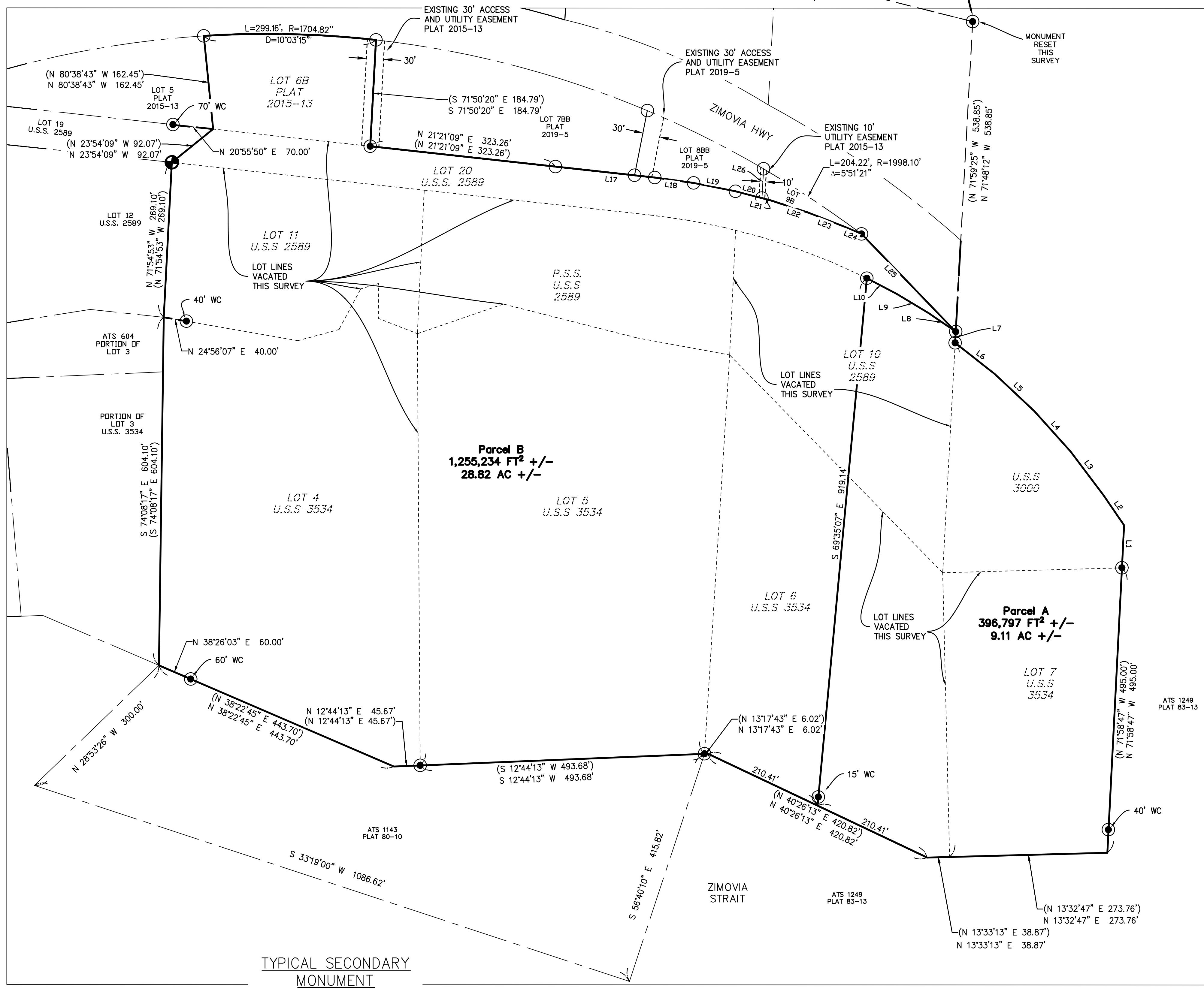
1" = 1000'



BASIS OF BEARING

BEARINGS SHOWN ARE NAD 83 GEODETIC BEARINGS BASED ON HIGH PRECISION GLOBAL NAVIGATION SATELLITE SYSTEM TECHNOLOGY, USING TRIMBLE R10-2 RECEIVERS, DIFFERENTIALLY CORRECTED AND PROCESSED USING TRIMBLE BUSINESS CENTER SOFTWARE VERSION 2025.10. DISTANCES SHOWN ARE REDUCED TO HORIZONTAL FIELD DISTANCES.

BASIS OF BEARINGS
N 29°14'21" E 1051.02'
(N 29°03'08" E 1051.02')



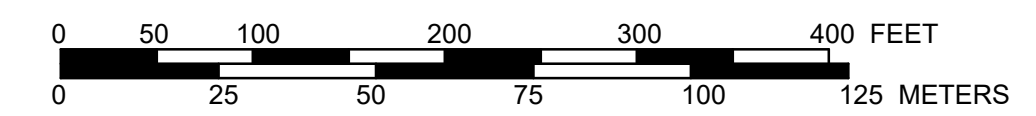
Line #	Length	Direction	Measured Bearing
L1	74.04	S72° 16' 40"E	S72° 05' 27"E
L2	63.49	N70° 24' 20"E	N70° 35' 33"E
L3	94.81	N67° 56' 20"E	N68° 07' 33"E
L4	93.70	N63° 00' 20"E	N63° 11' 33"E
L5	93.70	N58° 04' 20"E	N58° 15' 33"E
L6	88.13	N53° 08' 20"E	N53° 19' 33"E
L7	19.40	S72° 06' 37"E	S71° 55' 24"E
L8	57.43	N49° 13' 46"E	N49° 25' 57"E
L9	64.03	S45° 55' 46"W	S46° 06' 59"W
L10	58.67	S42° 37' 46"W	S42° 48' 59"W
L11	173.25	N21° 21' 09"E	N21° 09' 56"E
L12	67.98	N22° 48' 56"E	N23° 0' 9"E
L13	74.22	N26° 06' 56"E	N26° 18' 9"E
L14	47.30	N29° 24' 39"E	N29° 35' 52"E
L15	15.85	N29° 34' 16"E	N29° 45' 30"E
L16	68.37	N32° 52' 16"E	N33° 03' 30"E
L17	68.37	N36° 10' 16"E	N36° 21' 30"E
L18	31.21	N38° 01' 03"E	N38° 12' 16"E
L19	235.49	N60° 57' 24"E	N61° 8' 37"E
L20	50.93	S71° 56' 08"E	S71° 44' 55"E

NOTES

- THE EXISTING ORIGINAL CORNERS WERE RECOVERED AND USED TO CONTROL AND CALCULATE THE LOCATION OF THE SUBDIVISION BOUNDARIES, AS SHOWN ON THIS PLAT.
- THE PURPOSE OF THIS SURVEY IS TO SUBDIVIDE SEVERAL LOTS TO CREATE PARCEL A TO LEASE.
- THE ERROR OF CLOSURE OF THIS SURVEY DOES NOT EXCEED 1:5000, AND/OR CORNER POSITIONS HAVE A RELATIVE POSITION ACCURACY AT THE 95 PERCENT CONFIDENCE LEVEL OF 0.13 FEET PLUS 100 PPM.
- ALL BEARINGS SHOWN ARE TRUE BEARINGS AS ORIENTED TO THE BASIS OF BEARING AND DISTANCES SHOWN ARE REDUCED TO HORIZONTAL FIELD DISTANCES.
- REFERENCE WITHIN THE WRANGELL RECORDING DISTRICT:
 - PLAT 2015-13
 - PLAT 2019-5
 - PLAT 2022-6
 - ATS 1143 PLAT 80-10
 - ATS 1249 PLAT 83-13
 - USS 3534
 - USS 2589
 - USS 3000

SCALE 1"=100'

THIS DRAWING MAY BE REDUCED. VERIFY SCALE BEFORE USING



1 METER = 3.2808333 U.S. SURVEY FEET
1 U.S. ACRE = 0.4047 HECTARES

PLAT APPROVAL

I CERTIFY THAT THIS SUBDIVISION PLAT AS SHOWN COMPLIES WITH THE SUBDIVISION REGULATIONS OF THE CITY OF WRANGELL. THIS SUBDIVISION PLAT IS APPROVED FOR THE RECORDING BY THE DISTRICT RECORDER IN THE WRANGELL RECORDING DISTRICT.

DATE _____ CHAIR, WRANGELL PLATTING BOARD

DATE _____ ATTEST SECRETARY, WRANGELL PLATTING BOARD

NOTARY'S ACKNOWLEDGEMENT

SUBSCRIBED AND SWORN TO BEFORE ME THIS _____ DAY OF _____, 20_____

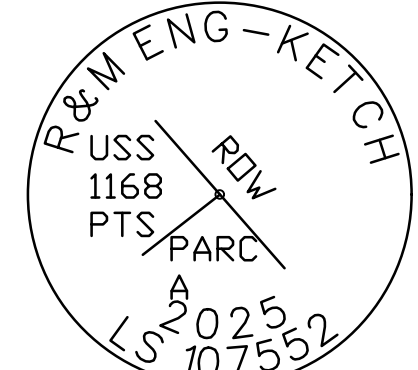
BY: _____
(PERSON APPEARING)
NOTARY PUBLIC FOR ALASKA
MY COMMISSION EXPIRES _____

CERTIFICATE OF OWNERSHIP

I, THE UNDERSIGNED, HEREBY CERTIFY THAT I AM THE OWNER OF THE CBW DEEP WATER PORT SUBDIVISION AS SHOWN ON THIS PLAT. I APPROVE THIS SURVEY AND PLAT.

XX XX XX WRANGELL, ALASKA 99929 DATE _____

TYPICAL SECONDARY MONUMENT SET THIS SURVEY



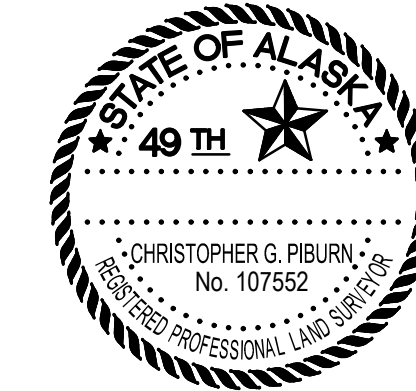
SET 5/8" X 30" LONG REBAR (UNLESS OTHERWISE NOTED) AND 2" ALUMINUM CAP WITH PLASTIC INSERT

LEGEND	
	FOUND PRIMARY MONUMENT-3 1/4" DIA. ALUM. CAP ON 2 1/2" DIA. ALUM. POST WITH MAGNET UNLESS OTHERWISE NOTED
	SECONDARY MONUMENT RECOVERED
	SECONDARY MONUMENT SET THIS SURVEY
	PROPERTY LINE INFORMATION
	SUBJECT BOUNDARY RETRACEMENT
	SUBDIVIDED LOTS/PARCELS
	RECORD BEARING AND DISTANCE

SURVEYOR'S CERTIFICATE

I HEREBY CERTIFY THAT I AM PROPERLY REGISTERED AND LICENSED TO PRACTICE LAND SURVEYING IN THE STATE OF ALASKA, THAT THIS PLAT REPRESENTS A SURVEY MADE BY ME OR UNDER MY DIRECT SUPERVISION, THAT THE MONUMENTS SHOWN HEREON ACTUALLY EXIST AS DESCRIBED, AND THAT ALL DIMENSIONS AND OTHER DETAILS ARE CORRECT.

DATE _____
CHRISTOPHER G. PIBURN, PLS # 107552



DATE OF SURVEY: _____	R&M ENGINEERING-KETCHIKAN, INC. 7180 REVILLA ROAD, SUITE 300 KETCHIKAN, AK 99901
BEGINNING: _____	Phone: (907) 225-7917
ENDING: _____	CERTIFICATE OF AUTHORIZATION #: C576

A PLAT OF CBW DEEP WATER PORT SUBDIVISION CREATING PARCELS A, B

A SUBDIVISION OF USS 3534 LOT 6, LOT 7, USS 3000, USS 2589, PSS, LOT 10 LOCATED WITHIN SECTION 20, T.63 S. R. 84 E., CRM CREATING PARCELS A, B CONTAINING 37.92 ACRES MORE OR LESS
WRANGELL RECORDING DISTRICT

DRAWN BY: EBH	CHECKED: CGP	RM PROJECT NUMBER 252759.01
DATE: 4/1/2026		
SURVEYOR: EBH		

CITY AND BOROUGH OF WRANGELL, ALASKA

Item e.



1 inch = 398.325889 feet

23 Date: 1/8/2026

Public Map



**DISCLAIMER: THESE MAPS ARE FOR PLANNING PURPOSES ONLY.
PROPERTY LINES ARE APPROXIMATE. AERIAL 2002.**

**CITY & BOROUGH OF WRANGELL, ALASKA
BOROUGH ASSEMBLY AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 14, 2026
	<u>Agenda Section</u>	6

Final Plat approval of a subdivision of Lot 5A, Block 61 (APN 02-028-204) of the Industrial Park Subdivision, according to Plat No. 2001-7, creating Lots 5A-1 and 5A-2 of the Woodbury Subdivision, zoned Industrial, owned and requested by Brett Woodbury

SUBMITTED BY:

Kate Thomas, Economic Development

FISCAL NOTE:

Expenditure Required: \$XXX Total	
Fiscal Year (FY):	Amount: \$
Amount Budgeted:	
FY:	\$
Account Number(s):	
XXXXX XXX XXXX	
Account Name(s):	
Enter Text Here	
Unencumbered Balance(s) (prior to expenditure):	
\$XXX	

Reviews/Approvals/Recommendations

<input checked="" type="checkbox"/>	Commission, Board or Committee
Name(s)	Planning & Zoning Commission
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Woodbury Final Plat, 2. Aerial Map

RECOMMENDATION MOTION:
Move to approve the Final Plat for the Woodbury Subdivision, creating Lots 5A-1 and 5A-2.

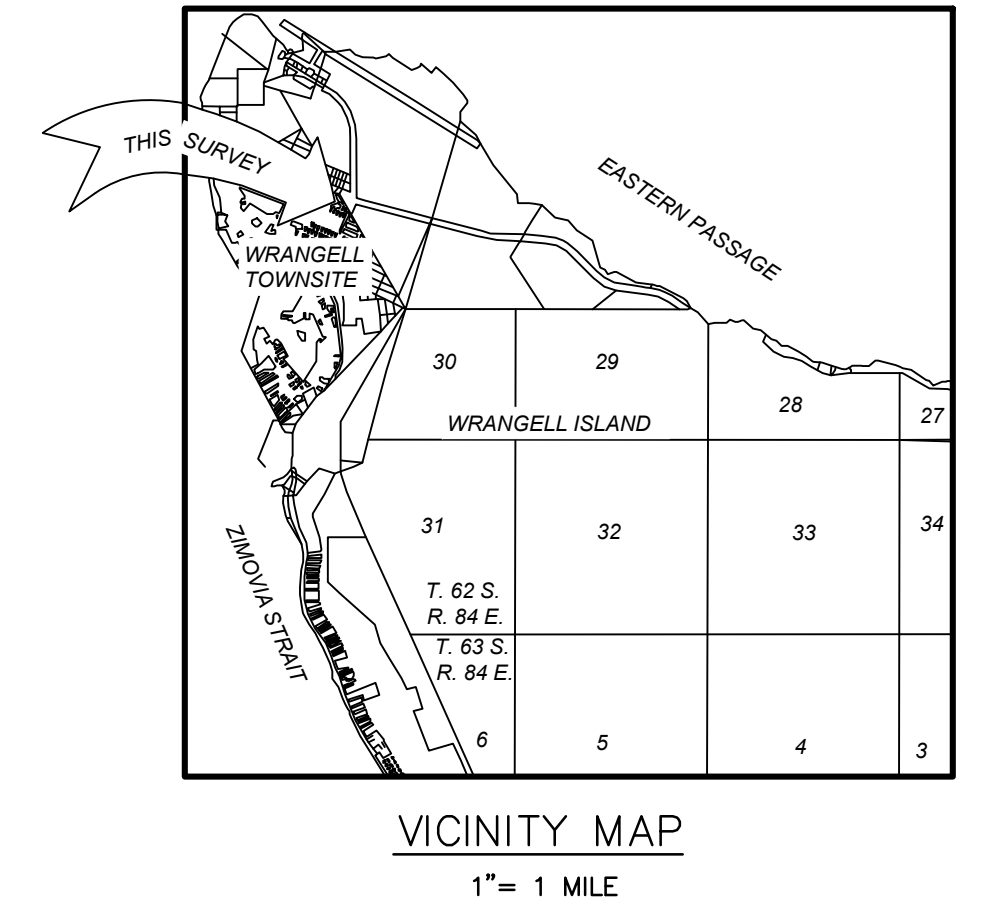
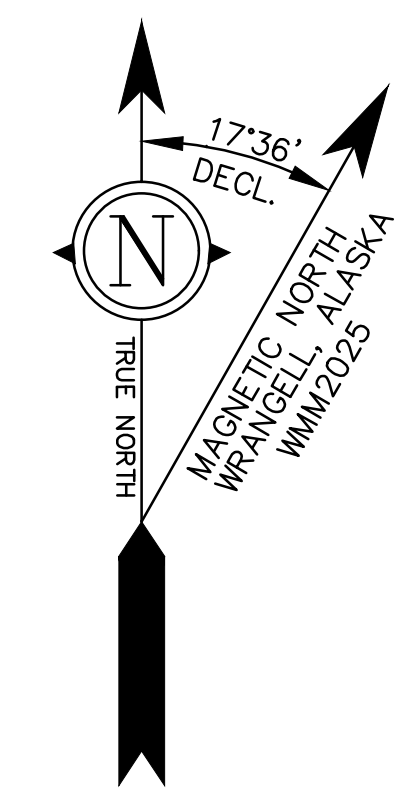
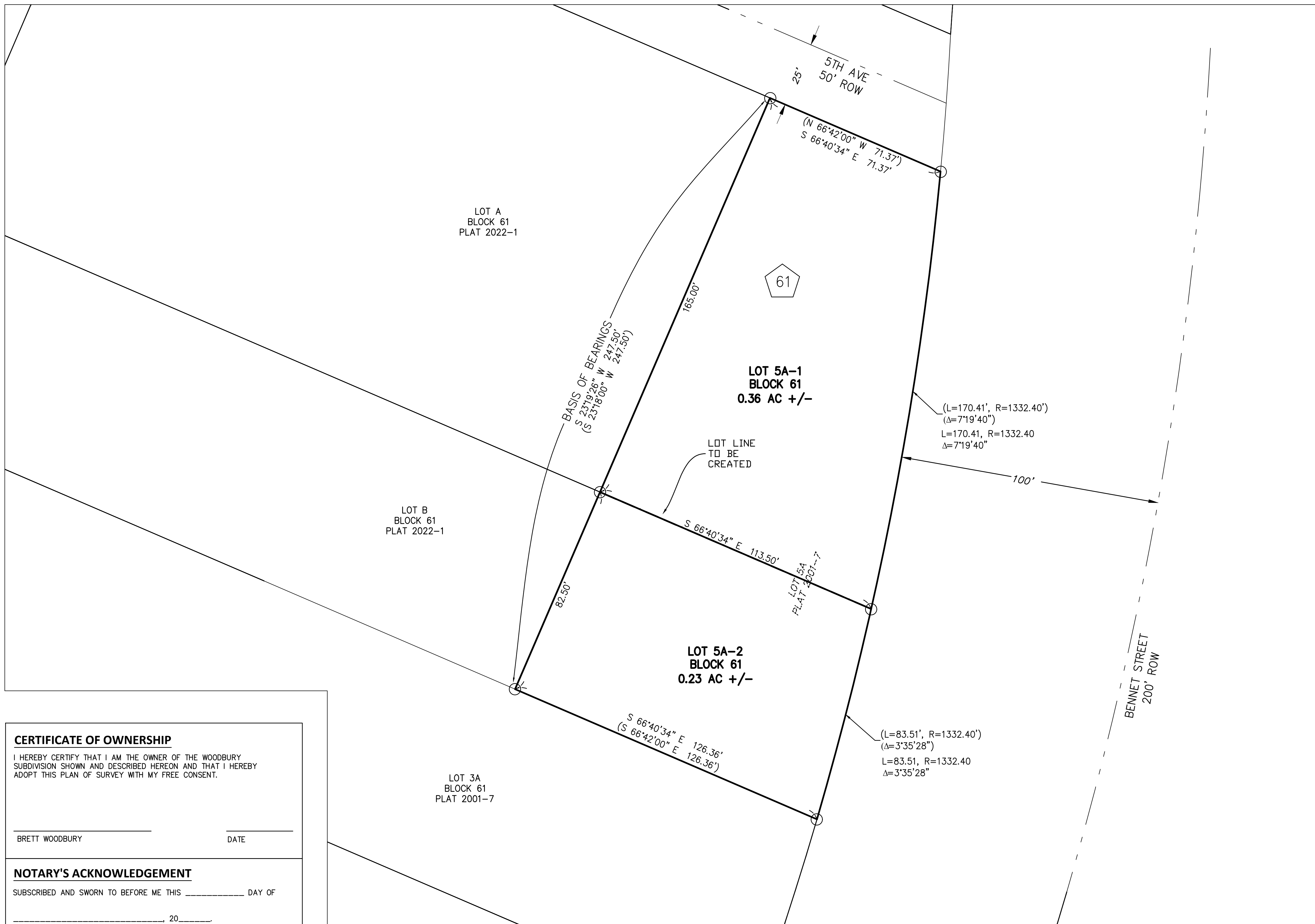
SUMMARY STATEMENT: Brett Woodbury requests approval of the Final Plat for the Woodbury Subdivision, a subdivision of Lot 5A, Block 61 of the Industrial Park Subdivision. The

plat divides the existing 25,491 square foot parcel into two lots: Lot 5A-1 (approximately 0.36 acres) and Lot 5A-2 (approximately 0.23 acres), both within the Industrial zoning district.

The subdivision facilitates separate ownership and future development consistent with the intent of the Industrial zoning district. Legal access to both lots is available via Bennett Street and/or Fifth Avenue, and municipal water and sewer services are located within the Bennett Street (Airport Loop Road) right-of-way.

The proposed subdivision meets the requirements of Wrangell Municipal Code Title 19 and supports continued productive use of industrial land. A driveway permit will be required for any new access from Bennett Street in accordance with applicable Borough and State requirements.

The Planning and Zoning Commission reviewed and approved the Final Plat on April 9, 2026. Staff recommends approval as submitted, subject to standard driveway permitting requirements.



NOTES

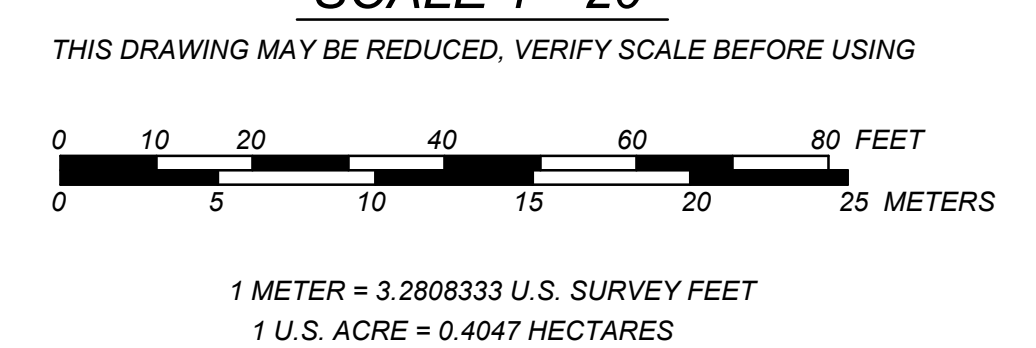
1. THE EXISTING ORIGINAL CORNERS WERE RECOVERED AND USED TO CONTROL AND CALCULATE THE LOCATION OF THE SUBDIVISION BOUNDARIES, AS SHOWN ON THIS PLAT.
2. THE PURPOSE OF THIS SURVEY IS TO SUBDIVIDE LOT 5; NO MONUMENTS WERE REQUIRED TO BE SET FOR THIS SURVEY.
3. THE ERROR OF CLOSURE OF THIS SURVEY DOES NOT EXCEED 1:5000, AND/OR CORNER POSITIONS HAVE A RELATIVE POSITION ACCURACY AT THE 95 PERCENT CONFIDENCE LEVEL OF 0.13 FEET PLUS 100 P.P.M.
4. ALL BEARINGS SHOWN ARE TRUE BEARINGS AS ORIENTED TO THE BASIS OF BEARING AND DISTANCES SHOWN ARE REDUCED TO HORIZONTAL FIELD DISTANCES.
5. REFERENCE ALASKA ESCROW AND TITLE INSURANCE AGENCY CERTIFICATE TO PLAT #70264.
6. REFERENCE WITHIN THE WRANGELL RECORDING DISTRICT:
 - 6.1. PLAT 2001-7
 - 6.2. PLAT 2022-1
7. DRIVEWAY ACCESS TO BENNET ST. WILL REQUIRE A DRIVEWAY PERMIT THROUGH C.B.W. PUBLIC WORKS DEPARTMENT.

BASIS OF BEARING

BEARINGS SHOWN ARE NAD 83 2011 EPOCH 2010.00 GEODETIC BEARINGS BASED ON HIGH PRECISION GLOBAL NAVIGATION SATELLITE SYSTEM TECHNOLOGY, USING TRIMBLE (R10 & R10-2) RECEIVERS, DIFFERENTIALLY CORRECTED AND PROCESSED USING TRIMBLE BUSINESS CENTER SOFTWARE VERSION 2025.10. DISTANCES SHOWN ARE REDUCED TO HORIZONTAL FIELD DISTANCES.

LEGEND	
	SECONDARY MONUMENT RECOVERED
	UNSURVEYED
	SURVEYED
	CENTERLINE ROW
	RECORD BEARING AND DISTANCE
	BLOCK NUMBER

SCALE 1"=20'



CERTIFICATE OF OWNERSHIP

I HEREBY CERTIFY THAT I AM THE OWNER OF THE WOODBURY SUBDIVISION SHOWN AND DESCRIBED HEREON AND THAT I HEREBY ADOPT THIS PLAN OF SURVEY WITH MY FREE CONSENT.

BRETT WOODBURY _____ DATE _____

NOTARY'S ACKNOWLEDGEMENT

SUBSCRIBED AND SWORN TO BEFORE ME THIS _____ DAY OF _____, 20____.

BY: _____ (PERSON APPEARING)

NOTARY PUBLIC FOR ALASKA
MY COMMISSION EXPIRES _____

CERTIFICATE OF APPROVAL BY THE ASSEMBLY

I HEREBY CERTIFY THAT THE SUBDIVISION PLAT SHOWN HEREON HAS BEEN FOUND TO COMPLY WITH THE SUBDIVISION REGULATIONS OF THE CITY AND BOROUGH OF WRANGELL ASSEMBLY AS RECORDED IN MINUTE BOOK _____ PAGE _____ DATED _____, 20____, AND THAT THE PLAT SHOWN HEREON HAS BEEN APPROVED FOR RECORDING IN THE OFFICE OF THE DISTRICT COURT, EX-OFFICIO RECORDER, WRANGELL, ALASKA

CHAIRMAN, PLANNING COMMISSION _____ DATE _____

SECRETARY _____

CERTIFICATE STATE OF ALASKA (FIRST JUDICIAL DISTRICT)SS

I, THE UNDERSIGNED, AS THE PROPERTY TAX CLERK FOR THE CITY AND BOROUGH OF WRANGELL, HEREBY CERTIFY, THAT ACCORDING TO THE RECORDS IN MY POSSESSION, THE FOLLOWING DESCRIBED PROPERTY IS CARRIED ON THE TAX RECORDS OF THE CITY AND BOROUGH OF WRANGELL, IN THE NAME OF _____

AND THAT ACCORDING TO THE RECORDS IN MY POSSESSION, ALL TAXES ASSESSED AGAINST SAID LANDS ARE PAID IN FULL; THAT CURRENT TAXES FOR THE YEAR 20____ WILL BE DUE ON OR BEFORE OCTOBER 15, 20____ DATED THIS ____ DAY OF _____

ASSESSOR CITY AND BOROUGH OF WRANGELL

SURVEYOR'S CERTIFICATE

I HEREBY CERTIFY THAT I AM PROPERLY REGISTERED AND LICENSED TO PRACTICE LAND SURVEYING IN THE STATE OF ALASKA, THAT THIS PLAT REPRESENTS A SURVEY MADE BY ME OR UNDER MY DIRECT SUPERVISION, THAT THE MONUMENTS SHOWN HEREON ACTUALLY EXIST AS DESCRIBED, AND THAT ALL DIMENSIONS AND OTHER DETAILS ARE CORRECT.

DATE _____
CHRISTOPHER G. PIBURN, PLS # 107552



DATE OF SURVEY: _____	R&M ENGINEERING-KETCHIKAN, INC. 7180 REVILLA ROAD, SUITE 300 KETCHIKAN, AK 99901 Phone: (907) 225-7917 CERTIFICATE OF AUTHORIZATION #: C576
BEGINNING: MAY 2025	
ENDING: OCTOBER 2025	

WOODBURY SUBDIVISION
CREATING LOTS 5A-1 & 5A-2

A SUBDIVISION OF LOT 5A, BLOCK 61, INDUSTRIAL PARK SUBDIVISION (PLAT 2001-7) LOCATED WITHIN SECTION 30, TOWNSHIP 62 SOUTH, RANGE 84 EAST, COPPER RIVER MERIDIAN, ALASKA

CONTAINS .59 ACRES MORE OR LESS
WRANGELL RECORDING DISTRICT

DRAWN BY: EBH	CHECKED: CGP	SCALE: 1"=20'	RM PROJECT NUMBER: 252733
DATE: 02/18/2026			
SURVEYOR: EBH			

CITY AND BOROUGH OF WRANGELL, ALASKA

Item f.

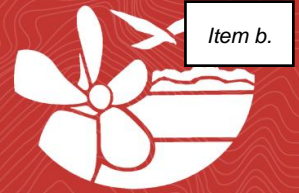


1 inch = 124.47684 feet
 Date: 1/8/2026

Public Map



DISCLAIMER: THESE MAPS ARE FOR PLANNING PURPOSES ONLY. PROPERTY LINES ARE APPROXIMATE. AERIAL 2002.



To: Honorable Mayor and Members of the Assembly of the City and Borough of Wrangell

Cc: Mason Villarma, Borough Manager

From: Jeanie Arnold, Nolan Center Director

Subject: Nolan Center Report- February

Date: February 10th, 2026

January/February Events:

This summary covers The Nolan Center's activities for January and February, showcasing our impact as Wrangell's primary cultural and civic venue. By balancing diverse community programming with steady revenue generation and strong local partnerships, the Center continues to fulfill its mission as a vital resource for the City of Wrangell.

Facility Rentals & Revenue

The Center hosted 2 major groups in the month of January, the first was a SEARHC training for health care professionals, primarily nursing staff, that provided our local medical staff with the space and resources necessary to complete critical recertifications. We hosted the Alaska Board of Game Regional meeting that took place January 21st- 27th. This was a wonderful meeting to have at our facility with our large screen and ample space for the 19 board members and community members to attend. This week-long event was a significant highlight for the period; beyond generating direct rental revenue for the facility, it drove economic activity throughout the community by bringing numerous out-of-town participants to our local businesses and lodging.

Community & Family Engagement

Our commitment to providing quality local entertainment remained a priority through January and February. We were thrilled to screen the new release of *Zootopia 2*, which drew enthusiastic audiences of all ages and provided a vibrant social outlet for Wrangell families. Additionally, we continued our tradition of community partnership by hosting a free movie night, generously sponsored by the Island of Faith Lutheran Church. These screenings ensure the Center remains an accessible and welcoming space for all residents.

Museum Enhancements & Collection Care

Following the collections assessment performed last fall, staff have dedicated much of the winter season to significant institutional improvements. We are currently in the process of upgrading our cataloging system and software, a vital step in modernizing the management of



our collection items. Visitors will also notice refreshed lobby displays and updated interior signage designed to create a more cohesive narrative. These efforts are focused on refining the guest experience and ensuring the museum is in peak condition for the upcoming 2026 tour season.

MV Chugach Update:

Infrastructure and Project Status Update

Note: There have been no new status updates on the following projects since the last reporting period. The status remains as follows :

- Shelter Contract Work: Funds are set aside, but progress is halted. Forest Service engineering needs to assess the specs and estimates.
- MV Chugach Agreement: The coordination agreement draft is moving forward and remains under review by grants and agreements.

LOOKING AHEAD: FEBRUARY/March

Youth & Family Programs

- After-School Kids Club: Starting Feb 9th, we are excited to welcome back the Kids Club. The Nolan Center will host these sessions every Monday, providing a free movie and snacks for local youth.
- Theater Highlights: We are currently coordinating to bring the highly anticipated *Avatar: Fire and Ash* to our theater for the weekend of Feb 20th–22nd.

Community Partnerships

- Annual Game Dinner: We look forward to hosting the Wrangell Sportsmen’s Association on February 28th for their signature annual event.
- Wrangell Chamber of Commerce Membership Dinner

Gratitude & Thanks:

I would like to extend my sincere gratitude to the Assembly, Madam Mayor, and City Manager Villarma for your support of The Nolan Center. We are grateful for your time and your daily commitment to enriching our town; it is through your leadership that our facility is able to provide such vital programs and services to the Wrangell community.

Sincerely,
Jeanie Arnold
Nolan Center Director

City & Borough of Wrangell
IRENE INGLE PUBLIC LIBRARY
Administrative Report



To: HONORABLE MAYOR AND MEMBERS OF THE ASSEMBLY
Cc: MASON VILLARMA, BOROUGH MANAGER
From: SARAH SCAMBLER, LIBRARY DIRECTOR
Subject: LIBRARY REPORT
Date: 4/14/2026

Programming

Library programming continues to perform strongly, with consistent participation across all age groups. As our schedule has expanded, we are beginning to shift focus toward evaluating program effectiveness. In May, we will assess participation trends, identify what is working well, and make adjustments as needed. We will also be reaching out to the community for feedback to help guide future programming decisions and ensure we are meeting local needs.

Our second annual Winter Reading Program for Grownups wrapped up at the end of March and saw strong growth across all areas. A total of 94 participants read 1,470 books over the three-month program. We had over 50 participants join us for the end of program party at the Elks, sponsored by the Friends of the Library.

Kids Club continues to be one of our most popular programs, with over 50 participants attending consistently each week. With a total building capacity of 77, this level of participation highlights both the strong demand for the program and the need for additional space to support continued growth.

Planning is also underway for the 2026 Summer Reading Program, which will begin at the end of May. Staff are preparing materials, coordinating logistics, and working with community partners to ensure another successful season that supports youth engagement and continued reading throughout the summer.

If you would like to see our full calendar of events, please visit: tinyurl.com/librarywrangell

Grants and Funding

The library has recently been awarded three grants that will support both infrastructure improvements and expanded programming:

- **IMLS Native American Basic Grant (2025):** \$10,000 awarded through the Wrangell Cooperative Association to support a range of library needs, including furniture, staff travel for professional development, Playaway audiobook devices, and other materials and services.
- **Libraries Transforming Communities Grant:** \$10,000 awarded to support the installation of automatic door openers, improving accessibility and ease of entry for library patrons.

- **Alaska Community Foundation 2026 Summer Camp Initiative:** \$20,000 awarded to support a pilot summer camp program providing small group, structured activities for youth, expanding summer programming opportunities in the community.

These grants reflect ongoing efforts to bring additional resources into the community and expand the scope of services the library is able to provide.

Operations and Administration

The library is in the process of transitioning to a new book vendor, Ingram, following the unexpected closure of our previous vendor, Baker & Taylor. The onboarding process has taken longer than anticipated as many libraries are making the same transition. While the process has not been smooth, staff have been working behind the scenes to ensure new materials continue to be available to the public. This has included manually processing items that would normally arrive shelf-ready.

Regular operations continue as usual, including collection development, patron assistance, and facility management.

Professional Development

Library staff recently attended the Alaska Library Association Conference in Sitka. All three permanent staff members participated, which provided an opportunity for team building as well as professional growth. Conference sessions covered a range of topics, including practical programming strategies, statewide library resources, and emerging trends. A highlight session, "Programming: What We Did Wrong So You Don't Have To," offered useful insights into program planning and implementation. Staff also learned more about the Alaska Library Network and the Alaska Digital Library and made valuable connections with library professionals from across the state.

The team returned with new ideas and a renewed sense of energy, which will inform future programming and services at the library.

As always, thank you to the Assembly for your continued support of the Irene Ingle Public Library.

Sincerely,

SARAH SCAMBLER

Library Director



To: HONORABLE MAYOR AND MEMBERS OF THE ASSEMBLY
From: KATIE HERMANN, FINANCE DIRECTOR
Subject: FINANCE DIRECTOR'S Q3 BUDGET ANALYSIS

FISCAL YEAR 2026 QUARTER 3 BUDGET PERFORMANCE

The City and Borough's budget is tracking as expected in most areas, with revenues exceeding expenditures in nearly all departments. This positive trajectory supports ongoing investments in community services, infrastructure, and economic development.

KEY TAKEAWAYS

- ❖ **Departmental Spending on Track or Under Budget:** Nearly all departments are closely aligned with planned expenditures. Aside from a few departments that encountered unexpected challenges this fiscal year, overall spending remains consistent with approved budgets.
- ❖ **Revenue Performance:** As of the close of Q3 FY26, the Borough collected about \$15 million in revenue, accounting for about 61% of the expected annual revenue. This encompasses property and sales tax collections, as well as user fees within the Enterprise Funds.

DEPARTMENT HIGHLIGHTS

- ❖ **The Facilities Maintenance Department** continues to address significant deferred maintenance across Borough facilities. While expenditures are currently over budget, the progress made has positioned the Borough well for long-term improvements to building conditions and asset sustainability.
- ❖ **The Nolan Center** is actively collaborating with the State's Office of History and Archaeology on the preservation of the *Star of Bengal Bell*. During this quarter, the bell was transported to Texas A&M for conservation. This important historical preservation effort is supported through State grant funding.
- ❖ **The Finance Department** continues to collect back owed sales tax. The department has implemented an efficient and effective system for collecting and auditing quarterly returns, helping ensure continued accuracy and compliance.

Total Expenses as of FY26 Q3		% of Total Budgeted Expenditures
General Fund	\$ 4,850,407.56	83%
Nolan Center	\$ 278,173.08	54%
P&R	\$ 478,209.37	74%
SRS	\$ 25,841.00	3%
Transient Tax	\$ 33,420.35	27%
RCF	\$ 3,106.00	0%
ICF	\$ 345,501.27	691%
Permanent Fund	\$ -	0%
WPSD	\$ 1,400,000.00	173%
Debt Service	\$ 172,750.00	71%
WMLP	\$ 3,296,672.23	60%
Water	\$ 671,816.55	64%
Harbors	\$ 2,228,456.08	61%
Sewer	\$ 396,842.96	48%
Sani	\$ 648,333.14	66%
TOTAL	\$ 14,829,529.59	61%

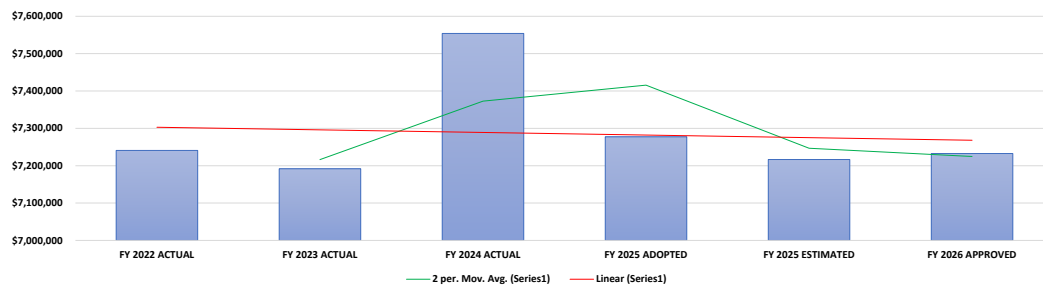
Total Revenues as of FY26 Q3		% of Total Forecasted Revenues
General Fund	\$ 4,560,753.96	63%
Library	\$ 10,486.97	7%
Nolan Center	\$ 304,508.58	58%
Sales Tax	\$ 2,240,507.14	61%
P&R	\$ 73,582.27	11%
Transient Tax	\$ 70,270.25	81%
RCF	\$ 1,881,676.23	88%
ICF	\$ 94,150.68	0%
Permanent Fund	\$ -	0%
WPSD	\$ 448,201.18	100%
Debt Service	\$ -	0%
WMLP	\$ 2,358,497.75	44%
Water	\$ 583,127.51	49%
Harbors	\$ 1,823,490.81	79%
Sewer	\$ 434,491.93	50%
Sani	\$ 505,386.47	51%
TOTAL	\$ 15,389,131.73	61%

Item d.

GENERAL FUND

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 APPROVED	FY 2026 % TOTAL	FY 2026 ACTUAL
GENERAL TAXES									
11000 000 4010	Property Taxes	\$ 1,784,255	\$ 1,760,035	\$ 2,041,410	\$ 2,094,944	\$ 2,119,830	\$ 2,364,472	100.04%	\$ 2,365,397.95
11000 000 4015	Property Tax Penalties & Interest	\$ 19,551	\$ 10,631	\$ 14,508	\$ 10,000	\$ 8,430	\$ 10,000	290.28%	\$ 29,027.52
11000 000 4020	Sales Taxes (80% starting in FY23)	\$ 2,901,830	\$ 3,235,591	\$ 3,040,000	\$ 2,800,000	\$ 3,016,951	\$ 2,960,000	60.57%	\$ 1,792,804.74
11000 000 4025	Sales Tax Penalties & Interest (80% Starting in FY23)	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 115.51
11000 000 4125	Marijuana Tax Revenue	\$ 6,987	\$ 6,364	\$ 5,000	\$ 5,000	\$ -	\$ -	0.00%	\$ 8,818.36
11000 000 4126	Marijuana Tax Penalty & Interest	\$ 763	\$ -	\$ 500	\$ -	\$ -	\$ -	0.00%	\$ 4,284.62
TOTAL		\$ 4,713,586	\$ 5,012,621	\$ 5,101,419	\$ 4,909,944	\$ 5,145,211	\$ 5,334,472	78.74%	\$ 4,200,448.70
STATE & FEDERAL REVENUE									
11000 000 4101	PERS On-behalf Revenue	\$ 191,681	\$ 66,118	\$ 152,599	\$ 200,000	\$ 72,658	\$ 70,000	0.00%	\$ -
11000 000 4110	Municipal Assistance Revenue	\$ 385,234	\$ 424,620	\$ 401,928	\$ 375,223	\$ 399,611	\$ 276,000	0.00%	\$ -
11000 000 4120	Liquor Tax Share Revenue	\$ 17,700	\$ 6,700	\$ 4,000	\$ 15,000	\$ 15,750	\$ 7,000	0.00%	\$ -
11000 000 4596	ARPA Grant Revenue (GF Portion)	\$ -	\$ 242,992	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
11000 000 4590	State Grant Revenue	\$ -	\$ 222,749	\$ 7,000	\$ 7,000	\$ 55,486	\$ -	0.00%	\$ 47,534.65
11000 000 4599	Federal Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,132	0.00%	\$ -
TOTAL		\$ 594,614	\$ 963,178	\$ 565,528	\$ 597,223	\$ 543,505	\$ 375,132	12.67%	\$ 47,534.65
CHARGES FOR SERVICES									
11000 000 4320	Jail Contract Revenue	\$ 464,969	\$ 425,875	\$ 663,091	\$ 567,833	\$ 343,066	\$ 375,000	29.86%	\$ 111,956.93
11000 000 4325	Court Rent Revenue	\$ 61,231	\$ 61,231	\$ 62,400	\$ 62,400	\$ 45,500	\$ 62,400	41.67%	\$ 26,000.00
11000 026 4330	Cemetery Services	\$ 1,025	\$ 7,887	\$ 1,808	\$ 3,000	\$ 1,808	\$ 3,000	100.67%	\$ 3,020.00
11000 026 4335	Cemetery Plot Sales	\$ 780	\$ 839	\$ 838	\$ 1,650	\$ 838	\$ 500	0.00%	\$ -
11000 000 4380	Surplus & Material Sales	\$ 6,827	\$ 569	\$ 600	\$ 1,000	\$ 500	\$ 500	185.30%	\$ 926.52
11000 000 4385	Public Works Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 3,074.00
11000 000 4402	Police Services	\$ 2,850	\$ 2,212	\$ 2,478	\$ 2,000	\$ 5,880	\$ 2,500	69.83%	\$ 1,745.75
11000 000 4403	DMV Services	\$ 102,783	\$ 109,085	\$ 93,045	\$ 75,000	\$ 75,000	\$ 75,000	32.81%	\$ 24,609.59
TOTAL		\$ 640,464	\$ 607,697	\$ 824,259	\$ 712,883	\$ 472,592	\$ 518,900	33.02%	\$ 171,332.79
PAYMENT IN LIEU OF TAXES									
11000 000 4030	Payment in Lieu of Taxes	\$ 895,046	\$ 493,042	\$ 489,776	\$ 495,000	\$ 445,000	\$ 445,000	11.12%	\$ 49,481.38
TOTAL		\$ 895,046	\$ 493,042	\$ 489,776	\$ 495,000	\$ 445,000	\$ 445,000	11.12%	\$ 49,481.38
LEASE REVENUE									
11000 000 4370	Tideland Lease Revenue	\$ 40,462	\$ 41,670	\$ 92,361	\$ 42,222	\$ 76,658	\$ 76,658	74.55%	\$ 57,149.24
11000 000 5551	Lease Interest Income	\$ 51,355	\$ 54,024	\$ 46,321	\$ 46,321	\$ 53,722	\$ 50,000	0.00%	\$ -
TOTAL		\$ 91,817	\$ 95,694	\$ 138,682	\$ 88,543	\$ 130,380	\$ 126,658	45.12%	\$ 57,149.24
LICENSES & PERMITS									
11000 000 4360	Building Permits	\$ 1,700	\$ 1,400	\$ 2,900	\$ 1,000	\$ 1,875	\$ 5,000	60.00%	\$ 3,000.00
11000 000 4365	Planning & Zoning Permit Revenue	\$ 7,227	\$ 700	\$ 1,750	\$ 500	\$ 2,625	\$ 2,000	165.00%	\$ 3,300.00
11000 000 4405	Dog Licenses	\$ 554	\$ 369	\$ 964	\$ 300	\$ 366	\$ 500	25.54%	\$ 127.70
TOTAL		\$ 9,481	\$ 2,469	\$ 5,614	\$ 1,800	\$ 4,866	\$ 7,500	85.70%	\$ 6,427.70
MISCELLANEOUS REVENUES									
11000 000 4401	Fines & Forfeitures	\$ 10,019	\$ 14,668	\$ 11,894	\$ 10,000	\$ 11,408	\$ 15,000	17.16%	\$ 2,574.33
11000 000 4550	Interest Income (all general fund combined)	\$ -	\$ -	\$ 402,402	\$ 402,402	\$ 450,000	\$ 400,000	0.00%	\$ -
11000 000 4600	Miscellaneous Revenues	\$ 276,327	\$ 2,148	\$ 11,551	\$ 50,000	\$ 6,735	\$ 10,000	258.05%	\$ 25,805.17
11000 000 4602	Miscellaneous Reimbursement	\$ 1,688	\$ -	\$ -	\$ -	\$ 6,914	\$ -	0.00%	\$ -
11000 000 4604	Miscellaneous Library Revenues	\$ 7	\$ 21	\$ -	\$ 3,000	\$ -	\$ -	0.00%	\$ -
11000 000 4690	Donations	\$ 7,847	\$ 275	\$ -	\$ 6,500	\$ -	\$ -	0.00%	\$ -
TOTAL		\$ 295,888	\$ 17,112	\$ 425,847	\$ 471,902	\$ 475,057	\$ 425,000	6.68%	\$ 28,379.50
TRANSFERS-IN FROM OTHER FUNDS									
11000 000 4920	Transfer from Permanent Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
11000 000 4922	Transfer from Sales Tax-Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
11000 000 4925	Transfer from SRS-Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
TOTAL GENERAL FUND REVENUES		\$ 7,240,895	\$ 7,191,812	\$ 7,554,066	\$ 7,277,295	\$ 7,216,612	\$ 7,232,662	63.1%	\$ 4,560,753.96

GENERAL FUND REVENUES BY FISCAL YEAR



GENERAL FUND APPROPRIATIONS	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROVED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY26 Q3 GF EXPENDITURES	FY26 Q3 GF EXPENDITURES %
001 Administration	\$ 475,440	\$ 389,415	\$ 462,848	\$ 464,169	\$ 491,324	\$ 487,980	\$ 402,473.29	82%
002 Clerk	\$ 275,542	\$ 271,170	\$ 231,148	\$ 232,695	\$ 235,788	\$ 228,816	\$ 170,670.90	75%
003 Finance	\$ 913,683	\$ 1,139,090	\$ 739,094	\$ 744,219	\$ 832,025	\$ 723,577	\$ 633,812.35	88%
012 Fire	\$ 331,286	\$ 1,148,559	\$ 354,275	\$ 351,431	\$ 514,145	\$ 379,705	\$ 298,741.22	79%
013 Police	\$ 1,244,630	\$ 1,306,562	\$ 1,168,380	\$ 1,260,849	\$ 1,107,827	\$ 1,079,377	\$ 804,401.11	75%
014 Corrections & Dispatch	\$ 485,360	\$ 516,537	\$ 466,843	\$ 491,103	\$ 488,902	\$ 478,375	\$ 404,796.53	85%
015 Public Safety Building	\$ 146,390	\$ 177,592	\$ 222,806	\$ 202,802	\$ 261,785	\$ 234,857	\$ 71,564.87	30%
021 Public Works	\$ 463,528	\$ 481,704	\$ 551,343	\$ 850,396	\$ 576,424	\$ 499,924	\$ 160,538.56	32%
022 PW Garage	\$ 263,266	\$ 258,686	\$ 109,616	\$ 129,782	\$ 141,498	\$ 123,998	\$ 176,964.42	143%
024 PW Streets	\$ 481,977	\$ 435,044	\$ 635,488	\$ 470,977	\$ 867,275	\$ 572,275	\$ 839,896.26	147%
026 Cemetery	\$ 5,584	\$ 3,068	\$ 6,088	\$ 3,981	\$ 6,352	\$ 6,352	\$ -	0%
029 Facilities Maintenance	\$ 258,682	\$ 354,821	\$ 116,536	\$ 111,475	\$ 126,834	\$ 55,833	\$ 133,056.34	238%
030 Capital Projects	\$ -	\$ -	\$ 511,267	\$ 425,091	\$ 396,762	\$ 392,252	\$ 286,533.02	73%
032 Economic Development/Planning	\$ 250,019	\$ 249,134	\$ 375,446	\$ 323,183	\$ 297,917	\$ 294,917	\$ 302,649.56	103%
033 Community Service Organizations	\$ 50,000	\$ 43,045	\$ -	\$ -	\$ -	\$ -	\$ -	0%
034 Library	\$ 251,332	\$ 255,790	\$ 279,008	\$ 246,763	\$ 293,351	\$ 293,351	\$ 164,309.13	56%
TOTAL EXPENDITURES	\$ 5,896,717	\$ 7,030,217	\$ 6,230,185	\$ 6,308,916	\$ 6,638,209	\$ 5,851,590	\$ 4,850,407.56	83%

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

**GENERAL FUND
ADMINISTRATION DEPARTMENT
DETAIL OF EXPENDITURES**

ADMINISTRATION GENERAL FUND EXPENSES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY 2026 ACTUAL	FY 2026 % EXPENSED
11000 001 6001 Salaries & Wages	\$ 134,181	\$ 121,204	\$ 163,600	\$ 163,600	\$ 169,600	\$ 169,600	\$ 160,385	95%
11000 001 6002 Temporary Wages	\$ -	\$ 1,700	\$ 10,000	\$ 5,475	\$ -	\$ -	\$ -	0%
11000 001 6100 Employer Costs	\$ 74,917	\$ 40,264	\$ 57,641	\$ 72,913	\$ 59,517	\$ 59,517	\$ 79,071	133%
11000 001 7001 Materials & Supplies	\$ 2,172	\$ 1,272	\$ 2,000	\$ 1,988	\$ 500	\$ 500	\$ 4,112	822%
11000 001 7502 Phone/Internet	\$ 1,089	\$ 687	\$ 705	\$ 881	\$ 705	\$ 705	\$ 1,293	183%
11000 001 7503 Information Technology	\$ 3,890	\$ 3,668	\$ 4,000	\$ 4,125	\$ 3,300	\$ 3,300	\$ 3,399	103%
11000 001 7505 Travel, Training, and Professional Development	\$ 12,373	\$ 4,638	\$ 10,000	\$ 13,748	\$ 13,595	\$ 13,595	\$ 4,447	33%
11000 001 7507 Memberships & Dues	\$ 1,807	\$ 1,427	\$ 1,200	\$ 625	\$ 3,469	\$ 3,469	\$ 499	14%
11000 001 7508 Insurance	\$ 29,273	\$ 31,033	\$ 14,402	\$ 14,402	\$ 32,438	\$ 29,094	\$ 525	2%
11000 001 7519 Professional Services Contractual	\$ 4,741	\$ 5,416	\$ 5,500	\$ 8,959	\$ 4,500	\$ 4,500	\$ 32,894	731%
11000 001 7520 Attorney, Retainer	\$ 134,725	\$ 91,735	\$ 125,000	\$ 114,022	\$ 105,800	\$ 105,800	\$ 54,353	51%
11000 001 7530 Lobbying	\$ 72,667	\$ 74,650	\$ 58,800	\$ 60,563	\$ 77,400	\$ 77,400	\$ 57,250	74%
11000 001 7576 Contingency	\$ 257	\$ 9,157	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 1,776	36%
11000 001 7580 Recruitment and Employee Retension	\$ 3,349	\$ 2,564	\$ 10,000	\$ 2,867	\$ 3,000	\$ 3,000	\$ 2,471	82%
11219 001 70XX CARES Act Off-set (Non-payroll Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ 12,500	\$ -	0%
11000 001 7900 Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL ADMINISTRATION EXPENSES	\$ 475,440	\$ 389,415	\$ 462,848	\$ 464,169	\$ 491,324	\$ 487,980	\$ 402,473	82%

*Professional Services Contractual is over budget due to the completion of the EOP project as well as the Holiday Dinner hosted in December.

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

GENERAL FUND
CLERK AND ASSEMBLY
DETAIL OF EXPENDITURES

ASSEMBLY & CLERK GENERAL FUND EXPENDITURES		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026 ACTUAL	FY 2026 % EXPENSED
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED		
11000 002 6001	Salaries & Wages	\$ 118,875	129,515	\$ 110,029	\$ 110,266	\$ 111,180	\$ 111,180	\$ 96,033	86%
11000 002 6002	Temporary Wages (Election Workers)	\$ 1,160	325	\$ 1,394	\$ 1,390	\$ 1,394	\$ 1,394	\$ 650	47%
11000 002 6005	Overtime	\$ 215	305	\$ 960	\$ 241	\$ 542	\$ 542	\$ -	0%
11000 002 6100	Employer Costs	\$ 69,287	65,931	\$ 60,862	\$ 62,397	\$ 61,485	\$ 62,879	\$ 34,825	55%
11000 002 7001	Materials & Supplies (Election Exp)	\$ 10,305	7,255	\$ 7,000	\$ 7,439	\$ 7,000	\$ 5,000	\$ 4,579	92%
11000 002 7502	Phone/Internet	\$ 998	1,032	\$ 1,100	\$ 1,063	\$ 1,062	\$ 705	\$ 792	112%
11000 002 7503	Information Technology	\$ 16,470	18,588	\$ 9,333	\$ 12,465	\$ 11,433	\$ 9,333	\$ 10,243	110%
11000 002 7505	Travel, Training, and Professional Development	\$ 24,957	10,126	\$ 12,000	\$ 14,882	\$ 13,395	\$ 10,185	\$ 2,800	27%
11000 002 7506	Publications & Advertising	\$ 23,099	29,674	\$ 19,120	\$ 12,848	\$ 19,120	\$ 19,120	\$ 12,401	65%
11000 002 7507	Memberships & Dues	\$ 5,923	5,671	\$ 5,800	\$ 6,864	\$ 5,628	\$ 5,178	\$ 5,046	97%
11000 002 7571	Recording fees	\$ 660	257	\$ 300	\$ 169	\$ 300	\$ 300	\$ 879	293%
11000 002 7572	Records preservation	\$ -	-	\$ 250	\$ -	\$ 250	\$ -	\$ -	0%
11000 002 7574	Municipal Code Republishing	\$ 3,594	2,491	\$ 3,000	\$ 2,673	\$ 3,000	\$ 3,000	\$ 2,424	81%
11000 002 7900	Capital Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL ASSEMBLY & CLERK EXPENDITURES		\$ 275,542	\$ 271,170	\$ 231,148	\$ 232,695	\$ 235,788	\$ 228,816	\$ 170,671	75%

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

GENERAL FUND
 FINANCE DEPARTMENT
 DETAIL OF EXPENDITURES

FINANCE GENERAL FUND EXPENDITURES	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026 ACTUAL	FY 2026 %
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED		EXPENSED
11000 003 6001 Salaries & Wages	\$ 322,883	422,598	\$ 380,208	\$ 279,557	\$ 375,588	\$ 375,588	\$ 311,157	83%
11000 003 6005 Overtime	\$ 794	8,298	\$ 3,335	\$ 187	\$ 1,500	\$ 1,500	\$ 1,641	109%
11000 003 6100 Employer Costs	\$ 185,894	196,092	\$ 199,592	\$ 155,746	\$ 169,964	\$ 169,964	\$ 135,011	79%
11000 003 7001 Materials & Supplies	\$ 12,116	19,390	\$ 9,500	\$ 12,541	\$ 10,000	\$ 10,000	\$ 11,673	117%
11000 003 7002 Facility Repair & Maintenance	\$ 4,270	4,081	\$ 2,500	\$ 4,823	\$ 5,000	\$ -	\$ 5,195	0%
11000 003 7003 Custodial Supplies	\$ 1,227	4,033	\$ 2,500	\$ 3,312	\$ 2,500	\$ 2,500	\$ 2,616	105%
11000 003 7004 Postage & Shipping	\$ 12,984	13,859	\$ 2,500	\$ 2,938	\$ 13,000	\$ 13,000	\$ 7,533	58%
11000 003 7008 Non-capital Equipment	\$ -	-	\$ 2,500	\$ 800	\$ 2,500	\$ 2,500	\$ 5,482	219%
11000 003 7009 Equipment Repair & Maintenance	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 003 7011 Equipment Rental Expense	\$ 8,134	10,066	\$ 10,000	\$ 4,570	\$ 4,000	\$ 4,000	\$ 5,415	135%
11000 003 7199 Misc Expense	\$ 20	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 003 7501 Utilities	\$ 10,824	11,811	\$ 13,482	\$ 11,439	\$ 12,413	\$ 12,413	\$ 3,957	32%
11000 003 7502 Phone/Internet	\$ 14,858	15,437	\$ 16,000	\$ 15,388	\$ 17,653	\$ 16,705	\$ 13,597	81%
11000 003 7503 Information Technology	\$ 220,207	181,546	\$ 200,000	\$ 190,262	\$ 190,000	\$ 157,500	\$ 183,503	117%
11000 003 7505 Travel, Training, and Professional Development	\$ 7,085	17,500	\$ 6,000	\$ 12,923	\$ 17,600	\$ 17,600	\$ 18,406	105%
11000 003 7506 Publications & Advertising	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 003 7507 Memberships & Dues	\$ 95	469	\$ 750	\$ 869	\$ 750	\$ 750	\$ 400	53%
11000 003 7508 Insurance	\$ 5,661	9,742	\$ 8,707	\$ 9,000	\$ 9,500	\$ 9,500	\$ -	0%
11000 003 7509 Bank & Credit Card Fees	\$ 102,008	109,151	\$ 25,000	\$ 82,468	\$ 100,000	\$ 10,000	\$ 33,028	330%
11000 003 7519 Professional Services	\$ 22,304	5,034	\$ 5,000	\$ 14,138	\$ 15,000	\$ 15,000	\$ 2,370	16%
11000 003 7540 Auditing Services	\$ 150,084	230,917	\$ 135,000	\$ 133,500	\$ 130,000	\$ 150,000	\$ 31,600	21%
11000 003 7550 Property Assessment/Appraisal Services	\$ 55,100	50,350	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 25,000	50%
11000 003 7603 Charges from Finance	\$ (239,360)	(190,655)	\$ (362,750)	\$ (256,290)	\$ (339,212)	\$ (339,212)	\$ (173,492)	51%
11000 003 7621 Public Works Labor Charges	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 003 7629 Charges from Capital Facilities	\$ 17,492	19,373	\$ 29,271	\$ 16,048	\$ 29,269	\$ 29,269	\$ 9,721	33%
11000 003 7900 Capital Expenditures	\$ -	-	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	0%
TOTAL FINANCE EXPENDITURES	914,680	1,139,090	739,094	744,219	832,025	723,577	633,812	88%

*A new laptop was ordered for the Finance Director

*Equipment Rental Expense is over budget due to the new agreements in place. Those terms had not yet been finalized when the budget was created.

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026	FY 2026 %
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED +	FY 2026 ACTUAL	EXPENSED
							AMENDED		
FIRE GENERAL FUND EXPENDITURES									
11000 012 6001	Salaries & Wages	\$ 104,001	111,906	\$ 104,213	\$ 102,452	\$ 114,658	\$ 114,658	\$ 85,655.86	75%
11000 012 6002	Temporary Wages	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 012 6005	Overtime	\$ 11,267	15,926	\$ 6,397	\$ 12,053	\$ 4,162	\$ 4,162	\$ 5,080.62	122%
11000 012 6100	Employer Costs	\$ 77,638	68,953	\$ 80,849	\$ 73,395	\$ 76,086	\$ 76,086	\$ 58,820.09	77%
11000 012 7001	Materials & Supplies	\$ 19,958	11,394	\$ 10,000	\$ 4,395	\$ 37,000	\$ 19,500	\$ 15,094.47	77%
11000 012 7008	Non-capital Equipment	\$ 3,526	46,386	\$ 3,850	\$ 4,934	\$ 7,500	\$ 7,500	\$ 3,404.82	45%
11000 012 7009	Equipment Repair & Maintenance	\$ 5,712	12,933	\$ 10,000	\$ 3,731	\$ 23,000	\$ 15,000	\$ 6,604.14	44%
11000 012 7010	Vehicle Maintenance	\$ 20,959	7,140	\$ 10,000	\$ 10,499	\$ 8,000	\$ -	\$ 7,048.97	0%
11000 012 7100	Uniform, Gear & Clothing Allowance	\$ 2,372	2,093	\$ 6,000	\$ 7,366	\$ 57,000	\$ 20,000	\$ 388.99	2%
11000 012 7110	Fire Prevention & Education	\$ -	-	\$ 1,000	\$ -	\$ 6,500	\$ 6,500	\$ 109.99	2%
11000 012 7112	Contribution for Fire Calls	\$ 6,500	7,500	\$ 12,000	\$ 7,625	\$ 42,000	\$ 12,000	\$ 12,000.00	100%
11000 012 7113	Fire Substation Expense	\$ 38	4,156	\$ 2,000	\$ 1,538	\$ 15,000	\$ 10,000	\$ 831.47	8%
11000 012 7501	Utilities	\$ 11,447	8,182	\$ 11,135	\$ 8,182	\$ 10,340	\$ 10,340	\$ 2,936.18	28%
11000 012 7502	Phone/Internet	\$ 8,297	8,538	\$ 8,847	\$ 8,398	\$ 9,219	\$ 9,219	\$ 5,089.00	55%
11000 012 7503	Information Technology	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ 553.98	0%
11000 012 7505	Travel, Training, and Professional Development	\$ 17,727	10,719	\$ 15,000	\$ 15,484	\$ 46,440	\$ 20,000	\$ 15,160.41	76%
11000 012 7508	Insurance	\$ 18,824	20,730	\$ 36,854	\$ 36,854	\$ 25,000	\$ 22,500	\$ 36,854.00	164%
11000 012 7590	Grant Expenditures	\$ 4,581	3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 19,467.85	649%
11000 012 7622	Charges from Garage	\$ 13,028	13,113	\$ 25,570	\$ 25,570	\$ 26,325	\$ 26,325	\$ 5,277.32	20%
11000 012 7629	Charges from Capital Facilities	\$ 474	1,278	\$ 7,560	\$ 7,560	\$ 2,916	\$ 2,916	\$ -	0%
11000 012 7900	Capital Expenditures	\$ 4,938	(5,345)	\$ -	\$ 18,396	\$ -	\$ -	\$ 18,363.06	0%
11000 012 7XXX 00 00911	Landslide Expenses (Consolidated)	\$ -	799,957	\$ -	\$ -	\$ -	\$ 18,364	\$ -	0%
TOTAL FIRE DEPARTMENT EXPENDITURES		\$ 331,286	\$ 1,148,559	\$ 354,275	\$ 351,431	\$ 514,145	\$ 398,069	\$ 298,741	75%

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

GENERAL FUND
 POLICE DEPARTMENT
 DETAIL OF EXPENDITURES

POLICE GENERAL FUND EXPENDITURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED + AMENDED	FY 2026 ACTUAL	FY 2026 % EXPENSED
11000 013 6001 Salaries & Wages	\$ 530,210	\$ 652,018	\$ 571,643	\$ 616,897	\$ 495,195	\$ 495,195	\$ 405,598.48	82%
11000 013 6005 Overtime	\$ 75,387	\$ 61,641	\$ 21,956	\$ 43,135	\$ 22,008	\$ 22,008	\$ 26,851.37	122%
11000 013 6100 Employer Costs	\$ 337,042	\$ 347,122	\$ 298,966	\$ 318,702	\$ 261,876	\$ 261,876	\$ 191,313.01	73%
11000 013 7001 Materials & Supplies	\$ 7,976	\$ 4,766	\$ 5,000	\$ 3,701	\$ 8,500	\$ 3,000	\$ 16,030.21	534%
11000 013 7004 Postage & Shipping	\$ 1,090	\$ 585	\$ 1,000	\$ 68	\$ 2,000	\$ 2,000	\$ 272.59	14%
11000 013 7008 Non-capital Equipment	\$ -	\$ 12,357	\$ -	\$ -	\$ 14,250	\$ 3,000	\$ 1,309.48	44%
11000 013 7009 Equipment Repair & Maintenance	\$ 460	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 68,582.85	4572%
11000 013 7010 Vehicle Maintenance	\$ 15,744	\$ 9,150	\$ 10,000	\$ 10,367	\$ 10,000	\$ 10,000	\$ 4,368.66	44%
11000 013 7012 Boat Maintenance & Repair	\$ 1,282	\$ 1,502	\$ 1,000	\$ 500	\$ 6,000	\$ 6,000	\$ 5,141.30	86%
11000 013 7014 Vehicle Impound Expenses	\$ -	\$ 1,200	\$ 2,500	\$ 500	\$ 5,000	\$ 5,000	\$ 3,850.00	77%
11000 013 7100 Uniform, gear & clothing allowance	\$ 8,749	\$ 12,283	\$ 8,000	\$ 11,351	\$ 18,000	\$ 13,000	\$ 6,194.93	48%
11000 013 7101 Criminal History Records	\$ 180	\$ 180	\$ -	\$ 25	\$ -	\$ -	\$ 40.00	0%
11000 013 7103 Ammunition	\$ 7,423	\$ 6,932	\$ 7,500	\$ 5,000	\$ 7,500	\$ 7,500	\$ 1,788.01	24%
11000 013 7104 Special Investigations	\$ -	\$ 1,329	\$ 2,500	\$ 1,262	\$ 3,500	\$ 3,500	\$ 1,327.90	38%
11000 013 7105 Animal Control Expenses	\$ 410	\$ 415	\$ 500	\$ 422	\$ 1,000	\$ 500	\$ 79.69	16%
11000 013 7502 Phone/Internet	\$ 18,358	\$ 18,431	\$ 19,608	\$ 17,222	\$ 19,608	\$ 19,608	\$ 14,476.77	74%
11000 013 7503 Information Technology	\$ 4,456	\$ 10,826	\$ 5,000	\$ 3,555	\$ 2,100	\$ 2,100	\$ 23,395.43	1114%
11000 013 7505 Travel, Training, and Professional Development	\$ 48,220	\$ 16,546	\$ 16,700	\$ 20,123	\$ 30,000	\$ 25,000	\$ 23,709.91	95%
11000 013 7506 Publications & Advertising	\$ -	\$ 273	\$ -	\$ 347	\$ -	\$ -	\$ -	0%
11000 013 7507 Memberships & Dues	\$ 375	\$ 375	\$ -	\$ 275	\$ 1,200	\$ -	\$ -	0%
11000 013 7508 Insurance	\$ 61,946	\$ 67,336	\$ 74,063	\$ 74,063	\$ 80,777	\$ 80,777	\$ 1,000.00	1%
11000 013 7515 Permits, Inspections, Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 013 7519 Police Professional Services Contractual	\$ 41,153	\$ -	\$ 2,120	\$ -	\$ 2,120	\$ 2,120	\$ 5,000.00	236%
11000 013 7622 Charges from Garage	\$ 10,494	\$ 10,084	\$ 49,324	\$ 22,234	\$ 44,693	\$ 44,693	\$ 5,089.28	11%
11000 013 7701 State of Alaska Share of DMV Services	\$ 72,230	\$ 69,741	\$ 70,000	\$ 21,639	\$ 70,000	\$ 70,000	\$ (1,215.56)	-2%
11000 013 7702 State of Alaska Share of Citations	\$ 1,447	\$ 1,471	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 196.80	20%
11000 013 7900 Capital Expenditures	\$ -	\$ -	\$ -	\$ 88,460	\$ -	\$ 68,472	\$ -	0%
TOTAL POLICE DEPARTMENT EXPENDITURES	\$ 1,244,630	\$ 1,306,562	\$ 1,168,380	\$ 1,260,849	\$ 1,107,827	\$ 1,147,850	\$ 804,401	70%

* Equipment repair and maintenance: WPD RMS/CAD Implementation Evidence Software. Should be moved to Capital Expenditures

*Information Technology: Server conversion to Cloud; monthly hosting is now \$1427 which is higher than the previous maintenance cost

CITY AND BOROUGH OF WRANGELL
 2026 ANNUAL BUDGET
 Fund #11000 Dept #014

GENERAL FUND
 CORRECTIONS & DISPATCH
 DETAIL OF EXPENDITURES

CORRECTIONS & DISPATCH GENERAL FUND EXPENDITURES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY 2026 ACTUAL	FY 2026 % EXPENSED
11000 014 6001	Salaries & Wages	\$ 266,643	\$ 297,818	\$ 264,673	\$ 252,750	\$ 261,890	\$ 261,890	\$ 220,327.06	84%
11000 014 6005	Overtime	\$ 30,371	\$ 42,216	\$ 16,589	\$ 51,847	\$ 17,062	\$ 17,062	\$ 25,704.34	151%
11000 014 6100	Employer Costs	\$ 178,384	\$ 167,720	\$ 173,540	\$ 167,448	\$ 165,382	\$ 165,382	\$ 141,408.60	86%
11000 014 7001	Materials & Supplies	\$ 2,777	\$ 1,506	\$ 1,000	\$ 2,336	\$ 15,500	\$ 5,000	\$ 8,511.62	170%
11000 014 7106	Prisoner Meals	\$ 5,403	\$ 5,087	\$ 3,000	\$ 5,697	\$ 8,000	\$ 8,000	\$ 3,900.29	49%
11000 014 7502	Phone/Internet	\$ 361	\$ 522	\$ 541	\$ 770	\$ 568	\$ 541	\$ 705.19	130%
11000 014 7503	Information Technology	\$ 1,421	\$ 1,668	\$ -	\$ -	\$ 5,500	\$ 5,500	\$ -	0%
11000 014 7505	Travel, Training, and Professional Development	\$ -	\$ -	\$ 7,500	\$ 10,254	\$ 15,000	\$ 15,000	\$ -	
			\$ -					\$ 4,239.43	28%
TOTAL CORRECTIONS & DISPATCH EXPENDITURES		\$ 485,360	\$ 516,537	\$ 466,843	\$ 491,103	\$ 488,902	\$ 478,375	\$ 404,796.53	85%

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

GENERAL FUND
 PUBLIC SAFETY BUILDING
 DETAIL OF EXPENDITURES

PUBLIC SAFETY BUILDING GENERAL FUND EXPENDITURES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY 2026 ACTUAL	FY 2026 % EXPENSED
11000 015 7001	Materials & Supplies	\$ -	\$ -	\$ -	\$ 673	\$ -	\$ -	\$ 8.49	0%
11000 015 7002	Facility Repair & Maintenance	\$ 9,768	\$ 22,237	\$ 20,000	\$ 11,704	\$ 31,100	\$ 11,100	\$ 16,321.65	147%
11000 015 7003	Custodial Supplies	\$ 1,182	\$ 908	\$ 1,500	\$ 19	\$ 1,500	\$ 1,500	\$ -	0%
11000 015 7017	Heating Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 015 7501	Utilities	\$ 71,515	\$ 74,805	\$ 87,123	\$ 74,248	\$ 80,450	\$ 73,523	\$ 33,885.52	46%
11000 015 7502	Phone/Internet	\$ 2,426	\$ 3,283	\$ 3,000	\$ 3,567	\$ 5,229	\$ 5,229	\$ 2,758.76	53%
11000 015 7508	Insurance	\$ 14,470	\$ 20,429	\$ 21,097	\$ 21,097	\$ 22,995	\$ 22,995	\$ -	0%
11000 015 7510	Engineering	\$ 119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 015 7519	Professional/Contractual Services	\$ -	\$ -	\$ -	\$ 479	\$ -	\$ -	\$ -	0%
11000 015 7621	Public Works Labor Charges	\$ -	\$ -	\$ 10,763	\$ 10,763	\$ 11,557	\$ 11,557	\$ -	0%
11000 015 7629	Charges from Capital Facilities	\$ 46,909	\$ 55,930	\$ 79,323	\$ 80,252	\$ 108,954	\$ 108,954	\$ 18,590.45	17%
11000 015 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL PSB EXPENDITURES		\$ 146,390	\$ 177,592	\$ 270,449	\$ 202,802	\$ 261,785	\$ 234,857	\$ 71,564.87	30%

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

GENERAL FUND
 PUBLIC WORKS DEPARTMENT
 DETAIL OF EXPENDITURES

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026	FY 2026
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED	ACTUAL	%
PUBLIC WORKS GENERAL FUND EXPENDITURES									
11000 021 6001	Salaries & Wages	\$ 404,979	\$ 391,913	\$ 421,401	\$ 312,958	\$ 481,946	\$ 481,946	\$ 291,086.24	60%
11000 021 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 021 6005	Overtime	\$ 45,000	\$ 45,858	\$ 59,048	\$ 26,468	\$ 44,628	\$ 44,628	\$ 9,173.34	21%
11000 021 6100	Employer Cost	\$ 262,988	\$ 252,449	\$ 290,438	\$ 187,529	\$ 263,478	\$ 263,478	\$ 77,536.77	29%
11000 021 7001	Materials & Supplies	\$ 4,396	\$ 14,769	\$ 3,000	\$ 699	\$ 3,000	\$ 3,000	\$ 815.50	27%
11000 021 7002	Facility Repair & Maintenance	\$ -	\$ 737	\$ 1,000	\$ 2,133	\$ 1,500	\$ 1,500	\$ 1,279.30	85%
11000 021 7008	Non-Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,932.33	0%
11000 021 7010	Vehicle Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	0%
11000 021 7018	Miscellaneous Tools	\$ -	\$ -	\$ 1,200	\$ 1,000	\$ 1,200	\$ 1,200	\$ -	0%
11000 021 7100	Uniform, gear & clothing allowance	\$ 2,297	\$ 867	\$ 4,250	\$ 591	\$ 4,250	\$ 4,250	\$ 385.08	9%
11000 021 7502	Phone/Internet	\$ 5,276	\$ 5,329	\$ 6,331	\$ 7,832	\$ 7,800	\$ 7,800	\$ 7,280.74	93%
11000 021 7503	Information Technology	\$ 2,817	\$ 760	\$ 3,000	\$ -	\$ 10,000	\$ -	\$ 553.98	0%
11000 021 7505	Travel, Training, and Professional Development	\$ 3,332	\$ 2,941	\$ 30,000	\$ 4,043	\$ 35,000	\$ 20,000	\$ 2,374.35	12%
11000 021 7506	Publications & Advertising	\$ -	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 021 7507	Dues & Subscriptions	\$ -	\$ -	\$ 550	\$ 550	\$ 550	\$ 550	\$ -	0%
11000 021 7508	Insurance	\$ 16,179	\$ 23,038	\$ 24,839	\$ 24,839	\$ 26,408	\$ 26,408	\$ -	0%
11000 021 7515	Permits, Inspections & Compliance	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 021 7519	Professional Services	\$ 5,618	\$ 2,400	\$ 27,500	\$ 1,125	\$ 26,500	\$ 26,500	\$ 6,300.00	24%
11000 021 7621	Public Works Labor Charges	\$ (292,836)	\$ (263,571)	\$ (358,775)	\$ (263,976)	\$ (385,236)	\$ (385,236)	\$ (240,179.07)	62%
11000 021 7622	Charges from Garage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 021 7629	Charges from Capital Facilities	\$ 3,481	\$ 4,049	\$ 7,560	\$ 152	\$ 3,899	\$ 3,899	\$ -	0%
11000 021 7900	Capital Expenditures	\$ -	\$ -	\$ 30,000	\$ 544,453	\$ 50,000	\$ -	\$ -	0%
TOTAL PUBLIC WORKS EXPENDITURES		\$ 463,528	\$ 481,704	\$ 551,343	\$ 850,396	\$ 576,424	\$ 499,924	\$ 160,538.56	32%

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

GENERAL FUND
 GARAGE DEPARTMENT
 DETAIL OF EXPENDITURES

GARAGE GENERAL FUND EXPENDITURES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY 2026 ACTUAL	FY 2026 % EXPENSED
11000 022 6001	Salaries & Wages	\$ 117,753	\$ 119,079	\$ 131,163	\$ 131,163	\$ 139,191	\$ 139,191	\$ 97,816.83	70%
11000 022 6005	Overtime	\$ 739	\$ 5,547	\$ 5,223	\$ 3,519	\$ 4,130	\$ 4,130	\$ 932.81	23%
11000 022 6100	Employer Costs	\$ 70,172	\$ 73,527	\$ 73,206	\$ 73,206	\$ 75,542	\$ 75,542	\$ 52,879.00	70%
11000 022 7001	Materials & Supplies	\$ 6,972	\$ 2,741	\$ 7,000	\$ 3,540	\$ 7,200	\$ 7,200	\$ 3,423.97	48%
11000 022 7002	Facility Repair & Maintenance	\$ 7,052	\$ 2,280	\$ 10,000	\$ 480	\$ 19,200	\$ 19,200	\$ 3,608.25	19%
11000 022 7010	Vehicle Maintenance	\$ -	\$ 10	\$ 1,500	\$ 2,368	\$ 1,500	\$ 1,500	\$ 325.31	22%
11000 022 7015	Fuel - Automotive	\$ 122,823	\$ 123,690	\$ 129,600	\$ 92,567	\$ 125,000	\$ 125,000	\$ 68,356.85	55%
11000 022 7017	Fuel - Heating	\$ 10,238	\$ 8,901	\$ 11,000	\$ 10,029	\$ 10,000	\$ 10,000	\$ 17,189.48	172%
11000 022 7018	Miscellaneous Tools	\$ 3,478	\$ 3,109	\$ -	\$ 2,520	\$ 3,500	\$ 3,500	\$ 2,296.00	66%
11000 022 7100	Clothing & Gear	\$ 434	\$ 48	\$ 2,000	\$ 505	\$ 2,000	\$ 2,000	\$ 527.62	26%
11000 022 7501	Utilities	\$ 26,317	\$ 23,694	\$ 27,700	\$ 19,686	\$ 25,484	\$ 25,484	\$ 10,259.33	40%
11000 022 7502	Phone/Internet	\$ 1,561	\$ 1,475	\$ 2,000	\$ 3,016	\$ 2,298	\$ 2,298	\$ 2,421.36	105%
11000 022 7503	Information Technology	\$ 3,257	\$ 4,087	\$ 9,850	\$ 2,796	\$ 9,850	\$ 9,850	\$ 1,079.78	11%
11000 022 7505	Travel, Training, and Professional Development	\$ 3,546	\$ (636)	\$ 15,000	\$ 9,374	\$ 15,000	\$ 5,000	\$ -	0%
11000 022 7507	Membership & Dues	\$ -	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 022 7508	Insurance	\$ 4,109	\$ 4,851	\$ 4,273	\$ 4,273	\$ 4,614	\$ 4,614	\$ -	0%
11000 022 7515	Health & Safety Permits, Inspections, Compliance	\$ -	\$ 558	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 73.84	4%
11000 022 7519	Professional/Contractual Services	\$ 955	\$ 4,594	\$ 15,000	\$ 1,689	\$ 22,500	\$ 15,000	\$ 930.50	6%
11000 022 7621	Public Works Labor Charges	\$ -	\$ -	\$ 3,588	\$ 3,588	\$ 3,852	\$ 3,852	\$ -	0%
11000 022 7622	Charges from Garage	\$ (116,141)	\$ (125,028)	\$ (338,487)	\$ (234,537)	\$ (331,362)	\$ (331,362)	\$ (85,156.51)	26%
11000 022 7629	Charges from Capital Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 022 7900	Capital Expenditures	\$ -	\$ 6,059	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL GARAGE EXPENDITURES		\$ 263,266	\$ 258,686	\$ 109,616	\$ 129,782	\$ 141,498	\$ 123,998	\$ 176,964.42	143%

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

GENERAL FUND
 STREETS DEPARTMENT
 DETAIL OF EXPENDITURES

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026	FY 2026	FY 2026 %
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED +	AMENDED	FY 2026 ACTUAL	EXPENSED
STREETS GENERAL FUND EXPENITURES										
11000 024 7001	Materials & Supplies	\$ 33,130	423	\$ 3,000	\$ 8,528	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,919.93	118%
11000 024 7008	Non-Capital Equipment	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 024 7009	Equipment Repair & Maintenance	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,032.07	0%
11000 024 7010	Vehicle Maintenance	\$ 63,426	49,186	\$ 100,000	\$ 137,750	\$ 75,000	\$ 50,000	\$ 50,000	\$ 37,613.00	75%
11000 024 7011	Equipment Rental Expense	\$ 9,000	7,250	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 438.00	4%
11000 024 7030	Maintenance Materials & Supplies	\$ 95,379	93,563	\$ 125,000	\$ 88,927	\$ 130,500	\$ 130,500	\$ 130,500	\$ 143,966.65	110%
11000 024 7033	Street Lighting Maintenance	\$ -	-	\$ 20,000	\$ 15,000	\$ 20,000	\$ 15,000	\$ 15,000	\$ 298.78	2%
11000 024 7501	Utilities	\$ 36,538	27,131	\$ 36,100	\$ 26,079	\$ 31,649	\$ 31,649	\$ 31,649	\$ 12,225.00	39%
11000 024 7503	Information Technology	\$ 1,420	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 024 7519	Professional/Contractual Services	\$ 11,076	6,142	\$ 75,000	\$ 30,313	\$ 105,000	\$ 75,000	\$ 75,000	\$ 1,517.50	2%
11000 024 7621	Public Works Labor Charges	\$ 197,915	175,234	\$ 179,388	\$ 106,462	\$ 154,094	\$ 154,094	\$ 154,094	\$ 207,724.13	135%
11000 024 7622	Charges from Garage	\$ 33,086	38,480	\$ 87,000	\$ 47,919	\$ 86,031	\$ 86,031	\$ 86,031	\$ 36,347.20	42%
11000 024 7629	Charges from Capital Facilities	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 024 7900	Capital Expenditures	\$ 1,008	37,634	\$ -	\$ -	\$ 250,000	\$ 401,814	\$ 401,814	\$ 386,814.00	96%
TOTAL STREETS EXPENDITURES		\$ 481,977	435,044	\$ 635,488	\$ 470,977	\$ 867,275	\$ 959,089	\$ 959,089	\$ 839,896.26	88%

* Capital Expenditures budget includes the new street sweeper

CITY AND BOROUGH OF WRANGELL
 2025 ANNUAL BUDGET
 Fund #11000, Dept #026

GENERAL FUND
 CEMETERY DEPARTMENT
 DETAIL OF EXPENDITURES

CEMETERY GENERAL FUND REVENUES		FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY 2026 REVENUE
11000 026 4330	Cemetery Services	\$ 5,000	\$ 1,808	\$ 3,000	\$ 1,000	\$ 3,020.00
11000 026 4335	Cemetery Plot Sales	\$ 1,000	\$ 838	\$ 1,000	\$ 1,000	\$ -
TOTAL CEMETARY REVENUES		\$ 6,000	\$ 2,646	\$ 4,000	\$ 2,000	\$ 3,020.00

CEMETERY GENERAL FUND EXPENDITURES						FY 2026 ACTUAL	FY 2026 % EXPENSED
11000 026 7001	Materials & Supplies	\$ 2,500	\$ 393	\$ 2,500	\$ 2,500	\$ 164.61	7%
11000 026 7621	Public Works Labor Charges	\$ 3,588	\$ 3,588	\$ 3,852	\$ 3,852	\$ -	0%
11000 026 7629	Charges from Capital Fac. Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 026 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL CEMETARY EXPENDITURES		\$ 6,088	\$ 3,981	\$ 6,352	\$ 6,352	\$ 165	3%

Total Cemetary Revenues	\$ 6,000	\$ 2,646	\$ 4,000	\$ 2,000	\$ 3,020.00
Total Cemetary Expenditures	\$ (6,088)	\$ (3,981)	\$ (6,352)	\$ (6,352)	\$ 164.61
Total Surplus (Deficit)	\$ (88)	\$ (1,335)	\$ (2,352)	\$ (4,352)	\$ 3,185

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

GENERAL FUND
 ECONOMIC DEVELOPMENT DEPARTMENT
 DETAIL OF EXPENDITURES

ECONOMIC DEVELOPMENT GENERAL FUND EXPENDITURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED + AMENDED	FY 2026 ACTUAL	FY 2026 % EXPENSED
11000 032 6001 Salaries & Wages	\$ 128,334	145,976	\$ 164,415	\$ 133,301	\$ 155,907	\$ 155,907	\$ 124,349.40	80%
11000 032 61XX Employer Costs	\$ 84,687	54,534	\$ 69,225	\$ 70,142	\$ 66,417	\$ 66,417	\$ 49,154.16	74%
11000 032 7001 Materials & Supplies	\$ 588	864	\$ 1,500	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,046.58	70%
11000 032 7004 Postage & Shipping	\$ 145	40	\$ 500	\$ 250	\$ 500	\$ 500	\$ -	0%
11000 032 7502 Phone/Internet	\$ 705	705	\$ 705	\$ 881	\$ 705	\$ 705	\$ 705.00	100%
11000 032 7503 Information Technology	\$ 6,181	5,871	\$ 10,250	\$ 7,500	\$ 8,390	\$ 8,390	\$ 2,012.40	24%
11000 032 7505 Travel & Training	\$ 15,580	2,502	\$ 7,500	\$ 6,499	\$ 10,000	\$ 10,000	\$ 6,387.79	64%
11000 032 7506 Publications & Advertising	\$ 560	17,789	\$ 3,000	\$ 3,000	\$ 13,000	\$ 10,000	\$ 836.76	8%
11000 032 7507 Memberships & Dues	\$ 812	455	\$ 1,350	\$ 610	\$ 1,497	\$ 1,497	\$ 252.00	17%
11000 032 7508 Insurance	\$ -	1,129	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 032 7519 Professional Services Contractual	\$ 10,438	19,000	\$ 117,000	\$ 100,000	\$ 40,000	\$ 90,000	\$ 68,751.31	76%
11000 032 7570 Tourism Industry Expenses	\$ 1,989	268	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 032 7900 Capital Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL EXPENDITURES & TRANSFERS OUT	\$ 250,019	\$ 249,134	\$ 375,446	\$ 323,183	\$ 297,917	\$ 344,917	\$ 302,650	88%

*Professional Services Contractual: includes additional \$50,000 for EDA grant application support.

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

GENERAL FUND
 FACILITIES MAINTENANCE DEPARTMENT
 DETAIL OF EXPENDITURES

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026	FY 2026
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED	ACTUAL	%
FAC MAINTENANCE GENERAL FUND EXPENDITURES									
11000 029 6001	Salaries & Wages	\$ 233,644	\$ 286,710	\$ 158,597	\$ 151,728	\$ 172,825	\$ 172,825	\$ 107,905.21	62%
11000 029 6005	Overtime	\$ 1,746	\$ 3,503	\$ 6,123	\$ 4,502	\$ 3,646	\$ 3,646	\$ 2,288.03	63%
11000 029 61XX	Employer Costs	\$ 124,479	\$ 160,838	\$ 100,824	\$ 75,038	\$ 85,818	\$ 85,818	\$ 50,675.62	59%
11000 029 7001	Materials & Supplies	\$ 3,904	\$ 5,657	\$ 25,000	\$ 1,539	\$ 20,000	\$ 3,500	\$ 1,591.50	45%
11000 029 7002	Facility Repair & Maintenance	\$ 428	\$ 2,699	\$ 7,500	\$ 7,500	\$ 5,000	\$ -	\$ 2,303.13	0%
11000 029 7008	Non-Capital Equipment	\$ -	\$ 1,492	\$ 5,000	\$ 2,317	\$ 15,000	\$ 1,500	\$ 2,153.78	144%
11000 029 7010	Vehicle Maintenance & Repair	\$ 7,953	\$ 2,503	\$ 3,500	\$ 592	\$ 5,000	\$ -	\$ 667.60	0%
11000 029 7017	Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 029 7100	Clothing & Gear	\$ 483	\$ 345	\$ 3,500	\$ 816	\$ 2,500	\$ 3,000	\$ 984.07	33%
11000 029 7502	Phone/Internet	\$ 3,196	\$ 4,237	\$ 2,250	\$ 2,728	\$ 7,785	\$ 7,785	\$ 2,393.42	31%
11000 029 7503	Information Technology	\$ 4,088	\$ 5,110	\$ 4,075	\$ 3,124	\$ 5,000	\$ 2,500	\$ -	0%
11000 029 7505	Travel, Training, and Professional Development	\$ 4,499	\$ 8,319	\$ -	\$ 288	\$ 5,000	\$ 2,000	\$ 2,150.00	108%
11000 029 7506	Publications & Advertising	\$ 863	\$ 794	\$ -	\$ -	\$ 1,000	\$ -	\$ -	0%
11000 029 7508	Insurance	\$ 3,502	\$ 5,915	\$ 5,049	\$ 5,049	\$ 4,878	\$ 4,878	\$ -	0%
11000 029 7519	Professional Services	\$ 4,955	\$ 5,848	\$ 20,000	\$ 20,000	\$ 5,000	\$ 5,000	\$ -	0%
11000 029 7622	Charges from Garage	\$ 2,494	\$ 1,894	\$ 5,725	\$ 3,156	\$ 5,533	\$ 5,533	\$ 1,327.48	24%
11000 029 7629	Charges from Capital Facilities	\$ (137,552)	\$ (141,043)	\$ (245,609)	\$ (166,900)	\$ (242,152)	\$ (242,152)	\$ (41,383.50)	17%
11000 029 7900	Capital Expenditures	\$ -	\$ -	\$ 15,000	\$ -	\$ 25,000	\$ -	\$ -	0%
TOTAL CAPITAL FACILITIES EXPENDITURES		\$ 258,682	\$ 354,821	\$ 116,536	\$ 111,475	\$ 126,834	\$ 55,833	133,056	238%

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

GENERAL FUND
 CAPITAL PROJECTS DEPARTMENT
 DETAIL OF EXPENDITURES

CAPITAL PROJECTS GENERAL FUND EXPENDITURES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY 2026 ACTUAL	FY 2026 % EXPENSED
11000 030 6001	Salaries & Wages	-	-	\$ 282,645	\$ 247,323	\$ 213,366	\$ 213,366	\$ 188,924.18	89%
11000 030 6005	Overtime	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 030 61XX	Employer Costs	-	-	\$ 162,712	\$ 144,419	\$ 91,699	\$ 91,699	\$ 73,288.89	80%
11000 030 7001	Materials & Supplies	-	-	\$ 6,000	\$ 2,441	\$ 5,500	\$ 5,500	\$ 943.32	17%
11000 030 7008	Non-Capital Equipment	-	-	\$ 5,900	\$ 6,846	\$ -	\$ -	\$ -	0%
11000 030 7010	Vehicle Maintenance & Repair	-	-	\$ 1,500	\$ 1,500	\$ 3,000	\$ 3,000	\$ -	0%
11000 030 7100	Clothing & Gear	-	-	\$ 2,700	\$ 2,000	\$ 2,200	\$ 1,300	\$ -	0%
11000 030 7502	Phone/Internet	-	-	\$ 2,232	\$ 2,232	\$ 1,560	\$ 1,560	\$ 705.00	45%
11000 030 7503	Information Technology	-	-	\$ 175	\$ 3,795	\$ 4,173	\$ 4,173	\$ 3,182.91	76%
11000 030 7505	Travel, Training, and Professional Development	-	-	\$ 15,000	\$ 8,409	\$ 18,610	\$ 15,000	\$ 925.59	6%
11000 030 7506	Publications & Advertising	-	-	\$ 5,000	\$ 3,500	\$ 4,250	\$ 4,250	\$ -	0%
11000 030 7508	Insurance	-	-	\$ 2,404	\$ 2,404	\$ 2,404	\$ 2,404	\$ -	0%
11000 030 7519	Professional Services	-	-	\$ 10,000	\$ 222	\$ 30,000	\$ 30,000	\$ -	0%
11000 030 7900	Capital Expenditures	-	-	\$ 15,000	\$ -	\$ 20,000	\$ 20,000	\$ 18,563.13	93%
TOTAL CAPITAL FACILITIES EXPENDITURES		\$ -	\$ -	\$ 511,267	\$ 425,091	\$ 396,762	\$ 392,252	\$ 286,533	73%

**CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET**

Fund #11000 & 11180 (Library Consolidated)

**GENERAL FUND
LIBRARY DEPARTMENT**

DETAIL OF REVENUES & EXPENDITURES

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED + AMENDED	FY26 Revenue	
LIBRARY GENERAL FUND REVENUES									
11000 034 4590	Library State Grant Revenue	\$ 8,250	7,000	\$ 8,250	\$ 10,313	\$ 7,000	\$ 7,000	\$ 7,000	
11000 034 4595	Library Miscellaneous Grant Revenue	\$ -	1,000	\$ -	\$ 11,250	\$ -	\$ -	\$ -	
11000 034 4599	Library Federal Grant Revenue	\$ 24,018	10,000	\$ 10,000	\$ 10,000	\$ -	\$ 150,000	\$ -	
11000 034 4604	Miscellaneous Revenue	\$ 2,840	3,251	\$ 3,000	\$ 3,290	\$ 3,500	\$ 3,500	\$ 3,487	
11180 034 4690	Summer Reading Program Donations	\$ 7,847	275	\$ 6,500	\$ 2,000	\$ -	\$ -	\$ -	
TOTAL LIBRARY REVENUES		\$ 42,955	21,526	27,750	36,853	\$ 10,500	\$ 160,500	\$ 10,487	
LIBRARY GENERAL FUND EXPENDITURES								FY 2026 ACTUAL	FY 2026 %
11000 034 6001	Salaries & Wages	\$ 97,885	96,161	\$ 107,161	\$ 101,711	\$ 114,657	\$ 114,657	\$ 72,403	63%
11000 034 6002	Temporary Wages	\$ 13,156	14,260	\$ 17,000	\$ 14,616	\$ 19,120	\$ 19,120	\$ 15,206	80%
11000 034 6100	Employer Costs	\$ 75,950	51,485	\$ 48,781	\$ 58,458	\$ 51,181	\$ 51,181	\$ 23,624	46%
11000 034 7001	Materials & Supplies	\$ 2,702	4,367	\$ 5,700	\$ 5,345	\$ 7,800	\$ 7,800	\$ 2,795	36%
11000 034 7002	Facility Repair & Maintenance	\$ 3,309	10,854	\$ 5,000	\$ 1,730	\$ 5,000	\$ 5,000	\$ 11,948	239%
11000 034 7003	Custodial Supplies	\$ 526	595	\$ 700	\$ 420	\$ 800	\$ 800	\$ 361	45%
11000 034 7004	Postage & Shipping	\$ 699	1,007	\$ 1,650	\$ 1,206	\$ 3,175	\$ 3,175	\$ 1,060	33%
11000 034 7120	Library Books	\$ 14,030	18,287	\$ 30,000	\$ 16,590	\$ 31,000	\$ 31,000	\$ 11,440	37%
11180 034 7121	Summer Reading Program Expenditures	\$ -	11,776	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 034 7501	Utilities	\$ 9,817	9,376	\$ 11,400	\$ 8,020	\$ 9,482	\$ 9,482	\$ 3,897	41%
11000 034 7502	Phone/Internet	\$ 3,184	4,011	\$ 3,705	\$ 3,699	\$ 4,785	\$ 4,785	\$ 1,124	23%
11000 034 7503	Information Technology	\$ 10,817	8,813	\$ 13,000	\$ 14,642	\$ 14,025	\$ 14,025	\$ 10,488	75%
11000 034 7505	Travel, Training, and Professional Development	\$ -	1,048	\$ 4,900	\$ 2,792	\$ 4,400	\$ 4,400	\$ 2,810	64%
11000 034 7507	Memberships & Dues	\$ 450	598	\$ 625	\$ 733	\$ 675	\$ 675	\$ 595	88%
11000 034 7508	Insurance	\$ 6,883	8,296	\$ 9,556	\$ 9,556	\$ 7,552	\$ 7,552	\$ -	0%
11000 034 7519	Professional Services Contractual	\$ 7,672	-	\$ -	\$ 125	\$ -	\$ -	\$ 362	0%
11000 034 7621	Public Works Labor Charges	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 034 7629	Charges from Capital Facilities	\$ 4,253	14,857	\$ 19,831	\$ 7,121	\$ 19,699	\$ 19,699	\$ 6,196	31%
11000 034 7900	Capital Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL LIBRARY EXPENDITURES		\$ 251,332	255,790	279,008	246,763	293,351	293,351	164,309	56%
Total Library Revenues		\$ 42,955	21,526	27,750	36,853	10,500	160,500	\$ 10,487	
Total Library Expenditures		\$ (251,332)	(255,790)	(279,008)	(246,763)	(293,351)	(293,351)	\$ (164,309)	
Total Operating Surplus (Deficit)		\$ (208,377)	(234,264)	(251,258)	(209,911)	(282,851)	(132,851)	\$ (153,822)	

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

SPECIAL REVENUE TYPE
 PERMANENT FUND
 SUMMARY OF REVENUES & EXPENDITURES

		FY 2025	FY 2025	FY 2026	FY 2026	FY 2026
		ADOPTED	ESTIMATED	REQUESTED	APPROVED	REVENUE
PERMANENT FUND REVENUES						
20000 000 4371	Cold Storage Lease	\$ 36,239	\$ 36,239	\$ 36,239	\$ 36,239	\$ -
20000 000 4550	Investment Income (Loss)	\$ 400,000	\$ 1,165,833	\$ 350,000	\$ 350,000	\$ -
20000 000 4650	Land & Lot Sales (Tidelands)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
TOTAL REVENUES		\$ 486,239	\$ 1,252,072	\$ 436,239	\$ 436,239	\$ -
PERMANENT FUND EXPENDITURES & TRANSFERS-OUT						
20000 000 8910	Transfer To General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
20000 000 8924	Transfer To Parks & Recreation	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ -	\$ -	\$ -	\$ -	\$ -

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

SPECIAL REVENUE FUND TYPE
 NOLAN CENTER
 DETAIL OF REVENUES & EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED + AMENDED	FY26 Revenue	
NOLAN CENTER REVENUES & TRANSFERS-IN								
21000 125 4101 PERS On-behalf Revenue	\$ 4,044	\$ 4,123	\$ 7,000	\$ 7,000	\$ 4,000	\$ 4,000	\$ -	
21000 125 4910 Nolan Center Transfer from General Fund	\$ 197,259	\$ 227,810	\$ 249,440	\$ 226,744	\$ 271,888	\$ 270,088	\$ -	
21000 125 4912 Transfer from Investments (J&E Nolan Endowment)	\$ 250,000	\$ 60,000	\$ 60,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 160,000	
21000 125 4928 Transfer from Transient Tax Fund	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -	
21000 125 4999 Star of Bengal Grant Reimbursement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,431	\$ -	
21010 121 4690 Museum Donations	\$ 4,350	\$ 5,317	\$ 5,000	\$ 7,460	\$ 5,000	\$ 5,000	\$ 5,038	
21010 121 4701 Museum Admissions General	\$ 15,950	\$ 15,361	\$ 15,000	\$ 13,444	\$ 15,000	\$ 15,000	\$ 9,951	
21010 121 4702 Museum Admission Tours	\$ 11,440	\$ 17,936	\$ 15,000	\$ 30,983	\$ 20,000	\$ 20,000	\$ 37,409	
21010 121 4703 Museum Sales of Merchandise & Concessions	\$ 56,070	\$ 77,645	\$ 60,000	\$ 73,664	\$ 75,000	\$ 75,000	\$ 64,429	
21000 122 4600 Miscellaneous Revenues	\$ 20,954	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21020 122 4705 Facility Rental	\$ 18,177	\$ 14,380	\$ 15,000	\$ 19,497	\$ 20,000	\$ 20,000	\$ 15,819	
21020 122 4708 Event Revenue	\$ 18,520	\$ 20,559	\$ 20,000	\$ 6,410	\$ 20,000	\$ 20,000	\$ 4,227	
21030 123 4701 Admissions/User Fees	\$ 19,744	\$ 9,269	\$ 15,000	\$ 9,262	\$ 10,000	\$ 10,000	\$ 2,610	
21030 123 4703 Sales of Merchandise & Concessions	\$ 29,710	\$ 14,872	\$ 17,500	\$ 14,435	\$ 15,000	\$ 15,000	\$ 5,027	
TOTAL REVENUES & TRANSFERS-IN	\$ 646,218	\$ 467,272	\$ 485,940	\$ 480,898	\$ 520,888	\$ 528,519	\$ 304,509	
GENERAL OPERATING EXPENDITURES								
							FY 2026 ACTUAL	FY 2026 % EXPENSED
21000 125 6001 Salaries & Wages	\$ 153,395	\$ 150,967	\$ 171,693	\$ 162,154	\$ 174,647	\$ 174,647	\$ 127,695	73%
21000 125 6002 Temporary Wages	\$ 10,946	\$ 7,215	\$ 10,000	\$ 12,435	\$ 12,500	\$ 25,000	\$ 10,481	42%
21000 125 6005 Overtime	\$ 87	\$ 1,533	\$ -	\$ 108	\$ 1,500	\$ 1,500	\$ 19	1%
21000 125 600X Employer Costs	\$ 86,261	\$ 69,094	\$ 54,441	\$ 64,821	\$ 72,049	\$ 72,049	\$ 23,624	33%
21000 125 7001 Materials & Supplies	\$ 2,566	\$ 1,120	\$ 1,700	\$ 1,673	\$ 1,700	\$ 1,700	\$ 893	53%
21000 125 7002 Facility Repair & Maintenance	\$ 50,369	\$ 5,340	\$ 10,000	\$ 16,031	\$ 15,000	\$ 10,000	\$ 2,166	22%
21000 125 7003 Custodial Supplies	\$ 1,091	\$ 1,363	\$ 1,500	\$ 1,400	\$ 1,500	\$ 1,500	\$ 1,758	117%
21000 125 7004 Postage & Shipping	\$ 474	\$ 361	\$ 500	\$ 580	\$ 500	\$ 500	\$ 194	39%
21000 125 7008 Non-capital Equipment	\$ 1,626	\$ 310	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,200	\$ 157	7%
21000 125 7009 Equipment Repair & Maintenance	\$ 1,159	\$ 871	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 11,781	1178%
21000 125 7017 Fuel & Oil - Heating	\$ -	\$ -	\$ 3,500	\$ 6,642	\$ -	\$ -	\$ -	0%
21000 125 7501 Utilities	\$ 76,257	\$ 65,411	\$ 74,385	\$ 65,086	\$ 73,314	\$ 73,314	\$ 22,553	31%
21000 125 7502 Phone/Internet	\$ 8,350	\$ 13,372	\$ 13,500	\$ 10,137	\$ 13,500	\$ 13,500	\$ 8,569	63%
21000 125 7503 Information Technology	\$ 2,640	\$ 1,546	\$ 2,000	\$ 1,799	\$ 2,000	\$ 1,000	\$ 917	92%
21000 125 7505 Travel & Training	\$ 112	\$ 1,297	\$ 2,000	\$ 1,873	\$ 3,000	\$ 3,000	\$ 218	7%
21000 125 7506 Publications & Advertising	\$ 1,994	\$ 1,295	\$ -	\$ -	\$ 500	\$ 500	\$ 100	20%
21000 125 7507 Memberships and Dues	\$ 2,608	\$ 612	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 10	2%
21000 125 7508 Insurance	\$ 17,137	\$ 24,137	\$ 24,701	\$ 24,701	\$ 26,741	\$ 26,741	\$ -	0%
21010 121 7509 Credit card processing & bank fees	\$ 1,555	\$ 3,560	\$ 3,500	\$ 3,695	\$ 5,000	\$ 5,000	\$ 3,751	75%
21020 122 7515 Permits, Inspections & Compliance	\$ 1,120	\$ 600	\$ 500	\$ 750	\$ 500	\$ 1,000	\$ 1,939	194%
21000 125 7519 Professional Services Contractual	\$ 8,135	\$ 14,898	\$ 15,000	\$ 14,608	\$ 15,000	\$ 5,000	\$ 2,060	41%
21000 125 7629 Charges from Capital Facilities	\$ 26,728	\$ 30,819	\$ 34,021	\$ 25,760	\$ 29,437	\$ 29,437	\$ 6,876	23%
21000 125 7900 Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL GENERAL OPERATING EXPENDITURES	\$ 454,610	\$ 395,722	\$ 425,940	\$ 416,756	\$ 450,888	\$ 449,088	\$ 225,763	50%
MUSEUM OPERATING EXPENDITURES								
21010 121 7050 Concessions & Merchandise for Resale	\$ 28,287	\$ 36,724	\$ 25,000	\$ 35,192	\$ 35,000	\$ 35,000	\$ 33,675	96%
21010 121 7055 Museum Exhibits	\$ 2,202	\$ 1,330	\$ 5,000	\$ 77	\$ 5,000	\$ 5,000	\$ 1,289	26%
21010 121 7577 Asset Preservation & Management	\$ 697	\$ 670	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL MUSEUM OPERATING EXPENDITURES	\$ 31,186	\$ 38,723	\$ 30,000	\$ 35,269	\$ 40,000	\$ 40,000	\$ 34,964	87%
CIVIC CENTER OPERATING EXPENDITURES								
21020 122 7052 Event Expenditures	\$ 4,876	\$ 7,980	\$ 10,000	\$ 10,467	\$ 10,000	\$ 10,000	\$ 6,051	61%
TOTAL CIVIC CENTER OPERATING EXPENDITURES	\$ 4,876	\$ 7,980	\$ 10,000	\$ 10,467	\$ 10,000	\$ 10,000	\$ 6,051	61%
THEATER OPERATING EXPENSES								
21030 123 7050 Concessions & Merchandise for Resale	\$ 11,728	\$ 10,248	\$ 10,000	\$ 10,419	\$ 10,000	\$ 10,000	\$ 6,117	61%
21030 123 7830 Film Expense	\$ 20,095	\$ 14,600	\$ 10,000	\$ 7,986	\$ 10,000	\$ 10,000	\$ 5,279	53%
Total	\$ 31,823	\$ 24,848	\$ 20,000	\$ 18,405	\$ 20,000	\$ 20,000	\$ 11,396	57%
TOTAL OPERATING EXPENDITURES	\$ 522,496	\$ 467,272	\$ 485,940	\$ 480,897	\$ 520,888	\$ 519,088	\$ 278,173	54%
Total Operating Revenues	\$ 646,218	\$ 467,272	\$ 485,940	\$ 480,898	\$ 520,888	\$ 528,519	\$ 304,509	
Total Operating Expenses	\$ 522,496	\$ 467,272	\$ 485,940	\$ 480,897	\$ 520,888	\$ 519,088	\$ 278,173	
Change in Net Position	\$ 123,722	\$ -	\$ (0)	\$ 0	\$ (0)	\$ 9,431	\$ 26,336	

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

SPECIAL REVENUE FUND TYPE
 SALES TAX FUND
 DETAIL OF EXPENDITURES

SALES TAX FUND REVENUES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY 2026 REVENUE
22000 000 4020	Sales Tax Revenue	\$ 4,067,508	\$ 3,765,804	\$ 3,625,000	\$ 3,771,189	\$ 3,700,000	\$ 3,700,000	\$ 2,241,005.9
22000 000 4025	Penalties & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (498.8)
\$ 4,067,508		\$ 3,765,804	\$ 3,625,000	\$ 3,771,189	\$ 3,700,000	\$ 3,700,000	\$ 3,700,000	\$ 2,240,507.14

TRANSFERS-OUT (ALLOCATIONS)		FY2026 TRANSFERS OUT						
22000 000 8910	Transfer to General Fund (80%)	\$ 3,235,591	\$ 3,012,643	\$ 2,900,000	\$ 3,016,951	\$ 2,960,000	\$ 2,960,000	0
22000 000 8926	Transfer to WPS Contribution Fund (20%)	\$ 831,917	\$ 753,161	\$ 725,000	\$ 754,238	\$ 740,000	\$ 740,000	0
22000 000 8950	Transfer to Residential Construction Fund	\$ 1,533,123	\$ -	\$ -	\$ -	\$ -	\$ -	0
\$ 5,600,631		\$ 3,765,804	\$ 3,625,000	\$ 3,771,189	\$ 3,700,000	\$ 3,700,000	\$ 3,700,000	\$ -

FY 2026 REVENUE	\$ 2,240,507.14
FY 2026 TRANSFERS OUT	\$ -
NET	\$ 2,240,507.14

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

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

REVENUES & TRANSFERS-IN	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026
	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED	REVENUE
24000 000 4101 State Of AK Share Of PERS	\$ 5,795	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
24000 000 4550 Interest Income	\$ 130,883	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
24000 140 4690 Donations & Sponsorships	\$ 4,064	\$ 4,000	\$ 2,802	\$ 4,000	\$ 4,000	\$ 6,691.81
24000 140 4703 Merchandise & Concessions	\$ 1,355	\$ 1,500	\$ 3,150	\$ 1,500	\$ 1,500	\$ 3,413.00
24000 140 4712 Fee Assistance Donations	\$ 350	\$ 300	\$ 281	\$ 300	\$ 300	\$ 135.00
24000 140 4716 Community Contractor Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24000 000 4900 Transfer from Other Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24000 000 4910 Transfer From General Fund	\$ 640,475	\$ 554,489	\$ 496,516	\$ 443,465	\$ 447,245	\$ -
24000 140 4922 Transfer From Sales Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24010 141 4702 Pool Program Revenues	\$ 39,901	\$ 44,066	\$ 32,702	\$ 44,066	\$ 44,066	\$ 35,121.96
24010 141 4705 Pool Reservations	\$ 2,918	\$ 3,481	\$ 575	\$ 3,481	\$ 3,481	\$ 470.00
24020 142 4705 Parks Reservations	\$ 5,030	\$ 4,012	\$ 1,850	\$ 4,012	\$ 4,012	\$ 1,898.00
24030 143 4702 Recreation Program Revenues	\$ 23,135	\$ 15,104	\$ 18,944	\$ 15,104	\$ 15,104	\$ 25,852.50
24030 143 4705 Recreation Reservations	\$ 6,663	\$ 4,725	\$ 350	\$ 4,725	\$ 4,725	\$ -
24000 000 4600 Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24300 000 4590 State Grant Revenue	\$ 29,986	\$ 14,000	\$ 14,294	\$ 14,000	\$ 14,000	\$ -
24300 000 4595 Miscellaneous Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES & TRANSFERS-IN	\$ 890,554	\$ 755,676	\$ 681,014	\$ 644,652	\$ 648,432	\$ 73,582.27

GENERAL OPERATING EXPENDITURES	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026	FY 2026 %
	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED	ACTUAL	EXPENSED
24000 140 6001 Salaries & Wages	\$ 208,644	\$ 246,894	\$ 222,565	\$ 203,807	\$ 203,807	\$ 157,188	77%
24000 140 6002 Temporary Wages	\$ 100,967	\$ 50,000	\$ 77,879	\$ 30,000	\$ 80,000	\$ 84,811	106%
24000 140 6005 Overtime	\$ 3,810	\$ 5,000	\$ 3,940	\$ 3,000	\$ 3,000	\$ 3,122	104%
24000 140 6100 Employer Costs	\$ 94,115	\$ 100,387	\$ 110,317	\$ 77,918	\$ 77,918	\$ 69,050	89%
24000 140 7630 Community Contractor Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
24000 140 7001 Materials & Supplies	\$ 14,155	\$ 16,000	\$ 13,337	\$ 15,000	\$ 10,000	\$ 9,947	99%
24000 140 7010 Vehicle Maintenance	\$ 932	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,000	\$ 2,364	236%
24000 140 7050 Concessions & Merchandise for Resale	\$ 1,458	\$ 3,000	\$ 3,977	\$ 3,000	\$ 3,000	\$ 1,279	43%
24000 140 7100 Uniform, Gear & Clothing	\$ 635	\$ 4,800	\$ 4,985	\$ 5,000	\$ 3,250	\$ 741	23%
24000 140 7502 Phone & Internet	\$ 9,102	\$ 9,000	\$ 10,505	\$ 9,277	\$ 9,277	\$ 8,761	94%
24000 140 7503 Information Technology	\$ 499	\$ 3,880	\$ 4,268	\$ 4,000	\$ 4,000	\$ 4,795	120%
24000 140 7505 Travel & Training	\$ 9,770	\$ 5,750	\$ 5,056	\$ 3,500	\$ 3,500	\$ -	0%
24000 140 7506 Publications & Advertising	\$ 682	\$ 500	\$ 605	\$ 500	\$ 500	\$ 504	101%
24000 140 7507 Memberships & Dues	\$ 3,295	\$ 500	\$ 500	\$ 600	\$ 600	\$ -	0%
24000 140 7508 Insurance	\$ 31,378	\$ 18,677	\$ 17,586	\$ 19,902	\$ 19,902	\$ 14,182	71%
24000 140 7509 Bank & Credit Card Fees	\$ 2,233	\$ 2,000	\$ 1,696	\$ 2,000	\$ 2,000	\$ 903	45%
24000 140 7515 Permits, Inspections & Compliance	\$ 670	\$ 3,500	\$ 1,803	\$ 3,500	\$ 3,500	\$ 869	25%
24000 140 7519 Professional Services	\$ 1,562	\$ -	\$ -	\$ -	\$ -	\$ -	0%
24000 140 7621 Charges from Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
24000 140 7622 Charges from Garage	\$ 2,171	\$ 10,947	\$ 5,947	\$ 11,004	\$ 11,004	\$ -	0%
24000 140 7629 Charges from Capital Facilities	\$ 4,450	\$ 20,791	\$ 2,941	\$ 23,293	\$ 23,293	\$ -	0%
TOTAL GENERAL OPERATING EXPENDITURES	\$ 490,528	\$ 503,626	\$ 489,905	\$ 417,300	\$ 459,550	\$ 358,514	78%

SWIMMING POOL OPERATING EXPENDITURES							
24010 141 7002 Facility Repair & Maintenance	\$ 37,274	\$ 5,700	\$ 4,410	\$ 31,000	\$ 29,000	\$ 12,129	42%
24010 141 7008 Non-capital Equipment	\$ 3,078	\$ 2,500	\$ 4,232	\$ 2,900	\$ 900	\$ 4,905	545%
24010 141 7009 Equipment Repair & Maintenance	\$ 1,770	\$ 20,000	\$ -	\$ 7,000	\$ 7,000	\$ 8,426	120%
24010 141 7021 Water Treatment Chemicals	\$ 14,037	\$ 30,200	\$ 26,331	\$ 30,200	\$ 20,000	\$ 11,184	56%
24010 141 7501 Pool Utilities	\$ 93,471	\$ 110,000	\$ 110,688	\$ 106,269	\$ 85,000	\$ 47,650	56%
24010 141 7900 Pool Capital Expenditures	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	0%
TOTAL SWIMMING POOL OPERATING	\$ 149,631	\$ 178,400	\$ 145,661	\$ 177,369	\$ 141,900	\$ 84,293	59%

PARKS OPERATING EXPENDITURES							
24020 142 7002 Facility Maintenance	\$ 38,787	\$ 15,000	\$ 17,275	\$ 17,000	\$ 20,000	\$ 21,385	107%
24020 142 7008 Non-capital Equipment	\$ 3,600	\$ 3,650	\$ 364	\$ 6,200	\$ 2,200	\$ 5,040	229%
24020 142 7009 Equipment Repair & Maintenance	\$ 1,278	\$ 3,000	\$ 524	\$ 3,000	\$ 2,000	\$ 20	1%
24020 142 7501 Utilities	\$ 7,518	\$ 14,000	\$ 13,259	\$ 8,938	\$ 8,938	\$ 2,740	31%
24020 142 7900 Parks Capital Expenditures	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL PARKS OPERATING EXPENDITURES	\$ 51,243	\$ 35,650	\$ 31,422	\$ 35,138	\$ 33,138	\$ 29,184	88%

COMMUNITY CENTER OPERATING EXPENDITURES							
24030 143 7002 Facility Repair & Maintenance	\$ 27,578	\$ 25,000	\$ 3,835	\$ 2,500	\$ 3,500	\$ 2,175	62%
24030 143 7008 Non-capital Equipment	\$ 5,723	\$ -	\$ 100	\$ -	\$ -	\$ 117	0%
24030 143 7009 Equipment Repair & Maintenance	\$ 249	\$ 3,000	\$ 1,061	\$ 3,000	\$ 1,000	\$ 223	22%
24030 143 7501 Utilities	\$ 9,496	\$ 10,000	\$ 9,030	\$ 9,345	\$ 9,345	\$ 3,702	40%
24030 143 7900 Recreation Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL COMMUNITY CENTER EXPENDITURES	\$ 43,045	\$ 38,000	\$ 14,026	\$ 14,845	\$ 13,845	\$ 6,217	45%

TOTAL OPERATING EXPENDITURES	\$ 734,447	\$ 755,676	\$ 681,014	\$ 644,652	\$ 648,433	\$ 478,209	74%
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CITY AND BOROUGH OF WRANGELL
 2025 ANNUAL BUDGET
 Fund #25000 & 25300 (SRS Consolidated)

SPECIAL REVENUE FUND
 SECURE RURAL SCHOOLS FUND
 DETAIL OF EXPENDITURES

		FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY 2026 REVENUE
SRS REVENUES & TRANSFERS-IN						
25000 000 4170	Secure Rural Schools - Federal Payment	\$ 800,000	\$ -	\$ -	\$ -	-
25000 000 4550	Interest Income	\$ 80,000	\$ 80,000	\$ 70,000	\$ 70,000	-
TOTAL REVENUES & TRANSFERS-IN		\$ 880,000	\$ 80,000	\$ 70,000	\$ 70,000	\$ -
						FY 2026 ACTUAL
25000 000 7825	Contribution To Wrangell Public Schools	\$ 550,000	\$ 550,000	\$ -	\$ -	25,841
25000 000 8990	Transfer to SRS Capital Project Fund	\$ 520,000	\$ 24,300	\$ 704,750	\$ 704,750	-
25000 000 8900	Transfer to Debt Service Fund	\$ 242,875	\$ 242,875	\$ 243,000	\$ 243,000	-
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ 1,312,875	\$ 817,175	\$ 947,750	\$ 947,750	\$ 25,841
TOTAL REVENUES		\$ 880,000	\$ 80,000	\$ 70,000	\$ 70,000	\$ -
TOTAL EXPENDITURES		\$ 1,312,875	\$ 817,175	\$ 947,750	\$ 947,750	\$ 25,841
CHANGE IN NET POSITION		\$ (432,875)	\$ (737,175)	\$ (877,750)	\$ (877,750)	\$ (25,841)

SPECIAL REVENUE FUND: SECURE RURAL SCHOOLS FUND CIP FUND

Fund # 25300

		FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY 2026 REVENUE
SRS REVENUES & TRANSFERS-IN						
25300 000 4925 00 00000	Transfer from SRS Fund	\$ 520,000	\$ -	\$ 704,750	\$ 704,750	\$ -
25300 000 4600 00 00000	Reimbursement from WPSD	\$ -	\$ -	\$ -	\$ -	\$ -
25300 000 4999 00 25001	CDBG HS Fire Alarm Grant	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES & TRANSFERS-IN		\$ 520,000	\$ -	\$ 704,750	\$ 704,750	\$ -
						FY 2026 ACTUAL
25300 101 9999 00 25001	HS Fire Alarm Project Expenses (#25001)	\$ -	\$ -	\$ -	\$ -	\$ -
25300 101 9999 00 25002	HS Sidewalk Repairs (#25002)	\$ -	\$ -	\$ -	\$ -	\$ -
25300 101 9999 00 25003	HS Elevator Modernization (#25003)	\$ 270,000	\$ 8,361	\$ 521,000	\$ 521,000	\$ 1,216.00
25300 101 9999 00 25004	Under Ground Storage Project (#25004)	\$ 250,000	\$ 2,029	\$ 183,750	\$ 183,750	\$ -
25300 101 9999 00 25005	School Condition Survey	\$ -	\$ 13,910	\$ -	\$ -	\$ 13,909.50
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ 520,000	\$ 24,300	\$ 704,750	\$ 704,750	\$ 15,126
TOTAL REVENUES		\$ 520,000	\$ -	\$ 704,750	\$ 704,750	\$ -
TOTAL EXPENDITURES		\$ (520,000)	\$ (24,300)	\$ (704,750)	\$ (704,750)	\$ (15,126)
CHANGE IN NET POSITION		\$ -	\$ (24,300)	\$ -	\$ -	\$ (15,126)

CITY AND BOROUGH OF WRANGELL
 2026 ANNUAL BUDGET
 Fund #26000

SPECIAL REVENUE FUND
 WPSD LOCAL CONTRIBUTION
 DETAIL OF EXPENDITURES

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026 REVENUE
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED	
WPSD LOCAL CONTRIBUTION REVENUES & TRANSFERS-IN								
26000 000 4922	Transfer from Sales Tax (20%)	\$ 831,917	\$ 753,161	\$ 725,000	\$ 754,238	\$ 740,000	\$ 740,000	\$ 448,201.18
26000 000 4550	Interest Income	-	\$ 41,399	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
TOTAL REVENUES & TRANSFERS-IN		\$ 831,917	\$ 794,560	\$ 765,000	\$ 794,238	\$ 780,000	\$ 780,000	\$ 448,201
WPSD LOCAL CONTRIBUTION EXPENDITURES & TRANSFERS-OUT								
								FY 2026 EXPENDITURES
26000 000 7825	Contribution To Wrangell Public Schools	\$ 741,489	\$ 700,000	\$ 750,000	\$ 750,000	\$ 800,000	\$ 800,000	\$ 1,400,000.00
26000 000 7509	ARSSTC Sales Tax Fees	\$ 7,782	\$ 41,633	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ 749,271	\$ 741,633	\$ 760,000	\$ 760,000	\$ 810,000	\$ 810,000	\$ 1,400,000
TOTAL REVENUES & TRANSFERS-IN		\$ 831,917	\$ 794,560	\$ 765,000	\$ 794,238	\$ 780,000	\$ 780,000	\$ 448,201
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ 749,271	\$ 741,633	\$ 760,000	\$ 760,000	\$ 810,000	\$ 810,000	\$ 1,400,000
CHANGE IN NET POSITION		\$ 82,646	\$ 52,927	\$ 5,000	\$ 34,238	\$ (30,000)	\$ (30,000)	\$ (951,799)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 725,458	\$ 808,104	\$ 861,031	\$ 861,031	\$ 895,268	\$ 895,268	
CHANGE IN NET POSITION		\$ 82,646	\$ 52,927	\$ 5,000	\$ 34,238	\$ (30,000)	\$ (30,000)	
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 808,104	\$ 861,031	\$ 866,031	\$ 895,268	\$ 865,268	\$ 865,268	

CITY AND BOROUGH OF WRANGELL
 2026 ANNUAL BUDGET
 Fund 28000

SPECIAL REVENUE TYPE
 TRANSIENT TAX FUND
 SUMMARY OF REVENUES & EXPENDITURES

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED	REVENUE
TRANSIENT TAX REVENUES								
28000 000 4080	Bed (Transient) Tax	\$ 58,773	\$ 56,866	\$ 60,000	\$ 82,589	\$ 83,000	\$ 83,000	\$ 65,380.19
28000 000 4085	Bed Tax Penalties & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28000 000 4550	Interest Income	\$ -	\$ -	\$ 3,510	\$ 3,510	\$ 3,500	\$ 3,500	\$ -
28000 000 4606	Ad Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,890.06
TOTAL TRANSIENT TAX REVENUES		\$ 58,773	\$ 56,866	\$ 63,510	\$ 86,099	\$ 86,500	\$ 86,500	\$ 70,270

								FY 2026 ACTUAL	FY 2026 %
									EXPENSED
28000 000 7001	Materials & Supplies	\$ 1,744	\$ 1,209	\$ 1,500	\$ 974	\$ 1,500	\$ 1,500	\$ 382.97	26%
28000 000 7004	Postage & Shipping	\$ 485	\$ 819	\$ 3,000	\$ 1,608	\$ 6,000	\$ 6,000	\$ -	0%
28000 000 7502	Phone/Internet	\$ 820	\$ 704	\$ 1,250	\$ 856	\$ 1,250	\$ 1,250	\$ 636.69	51%
28000 000 7503	Information Technology	\$ 6,011	\$ 9,810	\$ 5,697	\$ 1,300	\$ 4,080	\$ 4,080	\$ 1,977.29	48%
28000 000 7505	Travel & Training	\$ 9,849	\$ 18,137	\$ 15,500	\$ 7,021	\$ 13,000	\$ 13,000	\$ 4,125.13	32%
28000 000 7506	Publications & Advertising	\$ 14,495	\$ 37,571	\$ 38,500	\$ 4,204	\$ 50,000	\$ 50,000	\$ 16,294.06	33%
28000 000 7507	Memberships & Dues	\$ 575	\$ 1,249	\$ 2,815	\$ 313	\$ 2,905	\$ 2,905	\$ 449.00	15%
28000 000 7519	Professional Services Contractual	\$ 3,000	\$ 9,112	\$ 28,000	\$ 12,500	\$ 31,000	\$ 31,000	\$ 15.52	0%
28000 000 7576	Promotional	\$ 16,068	\$ 21,051	\$ 10,500	\$ 18,307	\$ 12,000	\$ 12,000	\$ 9,539.69	79%
28000 000 8921	Transfer to Nolan Center	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 3,000	\$ 3,000	\$ -	0%
TOTAL TRANSIENT TAX EXPENDITURES		\$ 53,047	\$ 99,662	\$ 113,762	\$ 54,083	\$ 124,735	\$ 124,735	\$ 33,420	27%

TOTAL REVENUES	\$ 58,773	\$ 56,866	\$ 63,510	\$ 86,099	\$ 86,500	\$ 86,500	\$ 70,270
TOTAL EXPENDITURES	\$ (53,047)	\$ (99,662)	\$ (113,762)	\$ (54,083)	\$ (124,735)	\$ (124,735)	\$ (33,420)
CHANGE IN NET POSITION	\$ 5,725	\$ (42,796)	\$ (50,252)	\$ 32,016	\$ (38,235)	\$ (38,235)	\$ 36,850

CITY AND BOROUGH OF WRANGELL
 2026 ANNUAL BUDGET
 Fund 50000

CONSTRUCTION FUNDS
 RESIDENTIAL CONSTRUCTION FUND
 SUMMARY OF REVENUES & EXPENDITURES

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED + Amended	FY 2026 REVENUE
RESIDENTIAL CONSTRUCTION FUND REVENUES								
50000 000 4550	Interest Income	\$ -	-	\$ 20,000	\$ 20,000	\$ 17,000	\$ 17,000	\$ -
50000 000 4650	Land & lot sales	\$ 315,078	-	\$ 1,100,000	-	\$ 1,812,000	\$ 1,812,000	\$ 1,581,676.23
50000 000 4900	Transfer from Other Fund	\$ 2,206,123	-	\$ -	\$ -	\$ -	\$ -	\$ -
50000 000 4999	Alder Top Denali Commission Grant	\$ -	-	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000.00
TOTAL REVENUES		\$ 2,521,201	\$ -	\$ 1,120,000	\$ 20,000	\$ 1,829,000	\$ 2,129,000	\$ 1,881,676

								FY 2026 ACTUAL
RESIDENTIAL CONSTRUCTION FUND EXPENDITURES								
50000 000 7506	Publications & Advertising	\$ -	-	-	-	\$ -	\$ -	\$ -
50000 000 7519	Professional Services Contractual	\$ 1,991	-	-	3,506	\$ -	\$ -	\$ 1,495.00
50000 000 9999 00 50001	Alder Top Phase I Project Expenses	\$ -	-	-	1,611	\$ -	\$ -	\$ 1,611.00
50000 000 9999 00 50002	Alder Top Phase II Project Expenses	\$ -	-	1,750,000	-	2,440,500	2,440,500	\$ -
TOTAL EXPENDITURES		\$ 1,991	\$ -	\$ 1,750,000	\$ 5,117	\$ 2,440,500	\$ 2,440,500	\$ 3,106.00

CITY AND BOROUGH OF WRANGELL
 2026 ANNUAL BUDGET
 Fund 52000

CONSTRUCTION FUNDS
 INDUSTRIAL CONSTRUCTION FUND
 SUMMARY OF REVENUES & EXPENDITURES

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY 2026 REVENUE
INDUSTRIAL CONSTRUCTION FUND REVENUES								
52000 000 4550	Interest Income	\$ 2,586	2,148	\$ 4,250	\$ 4,250	\$ -	\$ -	\$ 1,419.60
52000 000 4650	Land & lot sales	\$ -	-	\$ 200,000	\$ 314,900	\$ -	\$ -	\$ 89,665.00
52000 000 4651	Recovered Foreclosure Costs	\$ 4,489	4,444	\$ -	\$ 3,354	\$ -	\$ -	\$ 3,066.08
TOTAL REVENUES		7,075	6,592	204,250	322,504	-	-	94,151

								FY 2026 ACTUAL
INDUSTRIAL CONSTRUCTION FUND EXPENDITURES								
52000 000 7501	Utilities	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -
52000 000 7506	Publications	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -
52000 000 7515	Permits, Inspections & Compliance	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -
52000 000 7519	Professional Services Contractual	\$ 20,452	2,677	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ (6,833.47)
52000 000 7900	Capital Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -
52000 000 9999 00 52001	5th and 6th Ave Construction	\$ -	21,206	\$ 200,000	\$ 342,303	\$ -	\$ -	\$ 345,127.50
52000 000 9999 00 52002	6-Mile Mill Site Phase I ESA	\$ -	-	\$ 5,000	\$ -	\$ -	\$ -	\$ -
52000 000 9999 00 52003	Wilcox Environmental Assessment	\$ -	-	\$ -	\$ 7,208	\$ -	\$ -	\$ 7,207.24
TOTAL EXPENDITURES		20,452	23,883	205,000	349,510	50,000	50,000	345,501

CITY AND BOROUGH OF WRANGELL
 2026 ANNUAL BUDGET
 Fund 16000

DEBT SERVICE FUND
 GOVERNMENTAL ACTIVITIES
 SUMMARY OF REVENUES & EXPENDITURES

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026 REVENUE
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED	
DEBT SERVICE FUND REVENUES & TRANSFERS-IN								
16000 000 4593	GO Bond Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16000 000 4591	State School Bond Reimbursement	\$ 2,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16000 000 4910	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16000 000 4922	Transfer from Sales Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16000 000 4900	Transfer from Other Fund	\$ 190,429	\$ 247,625	\$ 242,875	\$ 242,875	\$ 243,000	\$ 243,000	\$ -
TOTAL REVENUES		\$ 193,159	\$ 247,625	\$ 242,875	\$ 242,875	\$ 243,000	\$ 243,000	\$ -
DEBT SERVICE FUND EXPENDITURES								
								FY 2026 ACTUAL
16000 000 7800	2023 General Obligation Bond Principal	\$ -	\$ 95,000	\$ 95,000	\$ 95,000	\$ 100,000	\$ 100,000	\$ -
16000 000 7801	2023 General Obligation Bond Interest	\$ 45,639	\$ 152,625	\$ 147,875	\$ 147,875	\$ 143,000	\$ 143,000	\$ 172,750.00
TOTAL EXPENDITURES		\$ 45,639	\$ 247,625	\$ 247,625	\$ 242,875	\$ 243,000	\$ 243,000	\$ 172,750.00

CITY AND BOROUGH OF WRANGLER
2026 ANNUAL BUDGET
Fund 220000
ENTERPRISE FUNDS
ELECTRIC FUND
DETAIL OF REVENUES & EXPENDITURES

ELECTRIC FUND REVENUES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY 26 Revenue YTD
70000 200 4101 PERS On behalf Revenue	\$ 84,669	\$ -	\$ 62,000	\$ 62,000	\$ 60,000	\$ 60,000	\$ 60,000
70000 200 5010 Residential Rental Revenue	\$ 1,957,560	\$ 2,054,145	\$ 1,907,873	\$ 1,907,873	\$ 2,016,560	\$ 2,016,560	\$ 2,016,560
70000 200 5011 Small Commercial Retail Sales	\$ 1,507,355	\$ 1,594,487	\$ 1,543,012	\$ 1,623,355	\$ 1,583,183	\$ 1,583,183	\$ 1,583,183
70000 200 5012 Large Commercial Retail Sales	\$ 945,181	\$ 1,211,448	\$ 1,243,943	\$ 1,042,460	\$ 1,143,051	\$ 1,143,051	\$ 1,143,051
70000 200 5015 Fuel Surcharge	\$ 99,203	\$ 166,624	\$ 210,363	\$ 191,886	\$ 201,125	\$ 201,125	\$ 201,125
70000 200 5018 Labor Charges	\$ 360	\$ 1,880	\$ 2,399	\$ -	\$ 1,199	\$ 1,199	\$ 1,199
70000 200 5020 Electric fees & permits	\$ 8,806	\$ 5,310	\$ 5,944	\$ 1,512	\$ 3,729	\$ 3,729	\$ 3,729
70000 200 5021 Write-offs from Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 200 5022 Service Charges	\$ 11,553	\$ 12,077	\$ 6,376	\$ 23,800	\$ 15,088	\$ 15,088	\$ 15,088
70000 200 5029 Write-offs Collected at City Hall	\$ 2,838	\$ (102)	\$ 268	\$ 2,514	\$ 1,391	\$ 1,391	\$ 1,391
70000 200 5030 Equipment Rental	\$ 310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 200 5031 Pole Rental	\$ 58,680	\$ 59,010	\$ 70,230	\$ 70,230	\$ 70,230	\$ 70,230	\$ 70,230
70000 200 5032 Late Fees	\$ 19,095	\$ 15,942	\$ 14,684	\$ 15,785	\$ 15,335	\$ 15,335	\$ 15,335
70000 200 5033 Investment Income	\$ -	\$ -	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
70000 200 5034 Material Sales	\$ 6,513	\$ 9,408	\$ 11,877	\$ -	\$ 5,938	\$ 5,938	\$ 5,938
70000 200 5035 SEAPA Rebate	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70000 200 5036 PERS Termination Liability	\$ -	\$ 73,211	\$ 78,000	\$ 66,800	\$ 66,800	\$ 66,800	\$ 66,800
TOTAL WML&P REVENUES	\$ 4,683,601	\$ 5,183,469	\$ 5,391,970	\$ 5,301,736	\$ 5,358,538	\$ 5,358,538	\$ 2,358,498

ELECTRIC FUND ADMINISTRATIVE EXPENSES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY 2026 ACTUAL	FY 2026 % EXPENSED
70000 201 6001 Salaries & Wages	\$ 155,015	\$ 122,342	\$ 111,121	\$ 96,644	\$ 124,573	\$ 124,573	\$ 8,223.12	7%
70000 201 6002 Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 201 6005 Overtime	\$ 36	\$ -	\$ 143	\$ -	\$ -	\$ 6,533	\$ -	0%
70000 201 6206 Employer Costs	\$ 107,166	\$ 77,340	\$ 73,340	\$ 33,818	\$ 57,344	\$ 57,344	\$ 3,876.76	7%
70000 201 7001 Materials & Supplies	\$ 8,761	\$ 1,198	\$ 7,500	\$ 150	\$ 2,500	\$ 1,907.24	\$ -	76%
70000 201 7002 Facility Repair & Maintenance	\$ 113	\$ 674	\$ 2,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 217.63	22%
70000 201 7008 Non-Capital Equipment	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	0%
70000 201 7010 Vehicle Maintenance	\$ 208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 201 7100 Uniform, gear & clothing allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 201 7501 Utilities	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	0%
70000 201 7502 Phone/Internet	\$ 7,535	\$ 8,046	\$ 6,528	\$ 9,391	\$ 9,295	\$ 9,295	\$ 12,785.89	138%
70000 201 7503 Information Technology	\$ 790	\$ 392	\$ 700	\$ -	\$ 3,700	\$ 3,700	\$ -	0%
70000 202 7004 Postage & Shipping	\$ 482	\$ 2,346	\$ 1,500	\$ 485	\$ 500	\$ 500	\$ -	0%
70000 202 7505 Travel & Training	\$ 739	\$ 1,435	\$ 2,000	\$ 2,522	\$ 900	\$ 900	\$ -	0%
70000 201 7506 Publications & Advertising	\$ 369	\$ 1,711	\$ 1,500	\$ 500	\$ 500	\$ 500	\$ -	0%
70000 201 7507 Dues & Subscriptions	\$ -	\$ -	\$ 550	\$ -	\$ -	\$ -	\$ -	0%
70000 201 7508 Insurance	\$ 45,666	\$ 47,252	\$ 61,713	\$ 61,713	\$ 63,821	\$ 63,821	\$ -	0%
70000 201 7509 Bank & Credit Card Fees	\$ 180	\$ -	\$ 1,500	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
70000 201 7510 Engineering	\$ 165	\$ 725	\$ 1,000	\$ -	\$ 500	\$ 500	\$ 277.25	55%
70000 201 7515 Health & Safety Compliance	\$ 99,744	\$ 76,262	\$ 123,184	\$ 58,572	\$ 133,512	\$ 133,512	\$ 69,386.64	52%
70000 201 7629 Charges from Capital Facilities	\$ 1,328	\$ 1,611	\$ 7,560	\$ 75	\$ 2,908	\$ 2,908	\$ -	0%
70000 201 7851 PERS Termination Liability Payment	\$ 82,819	\$ 76,027	\$ 80,000	\$ 73,223	\$ 80,000	\$ 80,000	\$ 56,545.74	71%
70000 201 7900 Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 201 7980 Bus/Truck Expense	\$ -	\$ -	\$ 19,054	\$ -	\$ 10,000	\$ 10,000	\$ -	0%
TOTAL ADMINISTRATIVE EXPENSES	\$ 507,111	\$ 409,080	\$ 442,598	\$ 320,198	\$ 493,474	\$ 493,474	\$ 197,107	31%

ELECTRIC FUND GENERATION EXPENSES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY 2026 ACTUAL	FY 2026 % EXPENSED
70000 202 6001 Salaries & Wages	\$ 34,776	\$ 83,121	\$ 98,136	\$ 89,840	\$ 74,092	\$ 74,092	\$ 87,297.67	118%
70000 202 6005 Overtime	\$ 3,756	\$ 5,512	\$ 5,640	\$ 860	\$ 6,523	\$ 6,523	\$ -	0%
70000 202 6206 Employer Costs	\$ 18,847	\$ 47,665	\$ 50,440	\$ 47,834	\$ 17,847	\$ 17,847	\$ 41,837.82	234%
70000 202 7001 Materials & Supplies	\$ 3,587	\$ 4,370	\$ 6,750	\$ 4,231	\$ 7,000	\$ 7,000	\$ 15,917.66	227%
70000 202 7002 Facility Repair & Maintenance	\$ 774	\$ 10,453	\$ 12,000	\$ 1,157	\$ 10,000	\$ 10,000	\$ 3,271.71	33%
70000 202 7004 Postage & Shipping	\$ 482	\$ 2,346	\$ 7,500	\$ 485	\$ 7,500	\$ 7,500	\$ -	0%
70000 202 7008 Non-Capital Equipment	\$ -	\$ -	\$ 475	\$ 1,900	\$ -	\$ -	\$ -	0%
70000 202 7009 Equipment Repair & Maintenance	\$ 46,513	\$ 18,788	\$ 61,000	\$ 21,818	\$ 70,000	\$ 70,000	\$ 17,057.69	24%
70000 202 7016 Fuel & Oil - Generation	\$ 301,411	\$ 154,618	\$ 350,000	\$ 67,075	\$ 340,000	\$ 340,000	\$ 15,092.75	4%
70000 202 7017 Fuel - Heating	\$ 5,896	\$ 15,816	\$ -	\$ 12,813	\$ 10,000	\$ 10,000	\$ 13,995.11	139%
70000 202 7018 Miscellaneous Tools	\$ 5,788	\$ 2,577	\$ 5,000	\$ 2,500	\$ 5,000	\$ 5,000	\$ -	0%
70000 202 7100 Uniform, gear & clothing allowance	\$ 500	\$ 449	\$ 750	\$ 625	\$ 750	\$ 750	\$ 785.35	105%
70000 202 7501 Utilities	\$ 185	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	0%
70000 202 7502 Travel & Training	\$ 3,209	\$ 714	\$ 6,000	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
70000 202 7508 Insurance	\$ 11,119	\$ 16,633	\$ 14,740	\$ 14,740	\$ 16,214	\$ 16,214	\$ -	0%
70000 202 7510 Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 202 7515 Permits, Inspections & Compliance	\$ 214	\$ 117	\$ 500	\$ 501	\$ 500	\$ 500	\$ 117.00	23%
70000 202 7519 Professional Services Contractual	\$ 191	\$ 29,778	\$ 5,000	\$ (779)	\$ 6,000	\$ 6,000	\$ -	0%
70000 202 7629 Charges from Capital Facilities	\$ 1,046	\$ 1,732	\$ 11,053	\$ 11,053	\$ 4,130	\$ 4,130	\$ -	0%
70000 202 7850 Hydroelectric Power Purchases	\$ 2,814,040	\$ 2,874,179	\$ 2,960,000	\$ 2,933,515	\$ 2,930,000	\$ 2,930,000	\$ 2,408,729.90	82%
70000 202 7900 Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL GENERATION EXPENSES	\$ 3,252,428	\$ 3,269,444	\$ 3,538,385	\$ 3,208,548	\$ 3,492,709	\$ 3,492,709	\$ 2,643,540	76%

ELECTRIC FUND DISTRIBUTION EXPENSES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY 2026 ACTUAL	FY 2026 % EXPENSED
70000 203 6001 Salaries & Wages	\$ 293,870	\$ 369,453	\$ 184,314	\$ 316,567	\$ 324,285	\$ 324,285	\$ 270,348.44	83%
70000 203 6005 Overtime	\$ 14,776	\$ 26,247	\$ 11,734	\$ 5,137	\$ 20,467	\$ 20,467	\$ 23,229.32	91%
70000 203 6206 Employer Costs	\$ 149,771	\$ 155,646	\$ 140,440	\$ 182,884	\$ 179,347	\$ 179,347	\$ 110,960.04	62%
70000 203 7001 Materials & Supplies	\$ 14,911	\$ 3,988	\$ 12,500	\$ 9,706	\$ 15,000	\$ 15,000	\$ 10,514.97	71%
70000 203 7004 Postage & Shipping	\$ 4,908	\$ 9,341	\$ 10,000	\$ 190	\$ 10,000	\$ 10,000	\$ 4,921.53	49%
70000 203 7008 Non-Capital Equipment (under \$5000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 203 7009 Equipment Repair & Maintenance	\$ 1,851	\$ 635	\$ 600	\$ 862	\$ 1,000	\$ 1,000	\$ 581.22	58%
70000 203 7010 Vehicle Maintenance	\$ 3,528	\$ 5,562	\$ 11,000	\$ 3,139	\$ 11,000	\$ 11,000	\$ 5,896.06	54%
70000 203 7018 Miscellaneous Tools	\$ 4,763	\$ 130	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
70000 203 7033 Street Lighting	\$ 6,375	\$ 56	\$ 5,500	\$ 3,000	\$ 6,000	\$ 6,000	\$ -	0%
70000 203 7100 Uniform, gear & clothing allowance	\$ 1,970	\$ 1,481	\$ 2,250	\$ 1,042	\$ 2,250	\$ 2,250	\$ -	0%
70000 203 7501 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 203 7502 Phone/Internet	\$ -	\$ -	\$ -	\$ -	\$ 1,410	\$ 1,410	\$ -	0%
70000 203 7505 Travel & Training	\$ -	\$ 12,787	\$ 20,000	\$ 10,179	\$ 20,000	\$ 20,000	\$ -	0%
70000 203 7515 Permits, Inspections & Compliance	\$ 833	\$ 1,982	\$ 3,100	\$ 7,040	\$ 6,000	\$ 6,000	\$ 9,633.39	161%
70000 203 7519 Professional Services Contractual	\$ 258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	0%
70000 203 7629 Public Works Labor Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 203 7822 Charges from Garage	\$ 8,550	\$ 11,451	\$ 27,983	\$ 15,782	\$ 26,570	\$ 26,570	\$ 7,510.29	28%
70000 203 7900 Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 203 7910 Utility Poles	\$ -	\$ (1,641)	\$ 5,000	\$ -	\$ 10,000	\$ 10,000	\$ -	0%
70000 203 7911 Transformers	\$ -	\$ (15,903)	\$ 8,500	\$ -	\$ 8,500	\$ 8,500	\$ 20,120.87	240%
70000 203 7912 Electric Line	\$ -	\$ -	\$ 15,000	\$ -	\$ 10,000	\$ 10,000	\$ 25,959.39	260%
70000 203 7913 Meters	\$ -	\$ -	\$ 5,000	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
70000 200 8900 Transfer to Residential Construction Fund	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 200 8990 Transfer to WML&P CIP Fund	\$ 98,717	\$ -	\$ 1,220,000	\$ 1,220,000	\$ 857,497	\$ 857,497	\$ -	0%
TOTAL DISTRIBUTION EXPENSES	\$ 716,082	\$ 481,265	\$ 1,646,640	\$ 1,776,497	\$ 1,616,526	\$ 1,616,526	\$ 486,029.02	33%
TOTAL REVENUES	\$ 4,683,601	\$ 5,183,469	\$ 5,391,970	\$ 5,301,736	\$ 5,358,538	\$ 5,358,538	\$ 2,358,497.75	
TOTAL EXPENSES	\$ 4,475,621	\$ 4,330,789	\$ 5,225,622	\$ 5,030,674	\$ 5,089,234	\$ 5,089,234	\$ 3,296,672.93	
TOTAL REVENUES OVER (EXPENSES)	\$ 207,980	\$ 1,852,680	\$ 1,166,348	\$ 12,062	\$ 1,269,304	\$ 1,269,304	\$ 69,824.82	

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #72000

ENTERPRISE FUNDS
WATER FUND

DETAIL OF REVENUES & EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED + AMENDED	FY 2026 REVENUE	
WATER FUND REVENUES								
72000 000 4101	PERS On-behalf Revenue	\$ 4,479	\$ 4,647	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,501	\$ -
72000 300 5110	Water Sales	\$ 862,094	\$ 990,707	\$ 978,500	\$ 970,141	\$ 1,067,155	\$ 1,067,155	\$ 581,927.51
72000 300 5118	Labor Charges	\$ 6,191	\$ 3,700	\$ 5,000	\$ 2,875	\$ 5,000	\$ 5,000	\$ 1,200.00
72000 300 5149	Other Revenues	\$ 6,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72000 300 5550	Interest Revenue	\$ -	\$ -	\$ 102,419	\$ 102,419	\$ 100,000	\$ 100,000	\$ -
TOTAL REVENUES		\$ 878,844	\$ 999,054	\$ 1,093,419	\$ 1,082,935	\$ 1,179,655	\$ 1,179,656	\$ 583,127.51

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED + AMENDED	FY 2026 ACTUAL	FY 2026 % EXPENSED	
WATER FUND GENERAL EXPENSES									
72000 301 7508	Insurance	\$ 8,047	\$ 10,531	\$ 11,903	\$ 11,903	\$ 20,428	\$ 20,428	\$ -	0%
72000 301 7603	Charges from Finance	\$ 35,904	\$ 28,598	\$ 62,406	\$ 42,303	\$ 57,777	\$ 57,777	\$ 26,023.73	45%
72000 301 7802	Revenue Bond Principal	\$ -	\$ -	\$ 12,767	\$ 12,767	\$ 12,999	\$ 12,999	\$ 15,631.11	120%
72000 301 7803	Revenue Bond Interest	\$ (2,591)	\$ (1,311)	\$ 3,772	\$ 3,772	\$ 3,540	\$ 3,540	\$ 33,107.81	935%
TOTAL GENERAL EXPENSES		\$ 41,360	\$ 37,818	\$ 90,848	\$ 70,745	\$ 94,744	\$ 94,744	\$ 74,762.65	79%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED + AMENDED	FY 2026 ACTUAL	FY 2026 % EXPENSED	
WATER TREATMENT OPERATING EXPENSES									
72000 302 6001	Salaries & Wages	\$ 103,515	\$ 173,178	\$ 130,788	\$ 132,911	\$ 137,531	\$ 194,646	\$ 137,076.39	70%
72000 302 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
72000 302 6005	Overtime	\$ 25,323	\$ 41,009	\$ 13,983	\$ 48,369	\$ 21,404	\$ 21,404	\$ 47,042.42	220%
72000 302 6100	Employer Costs	\$ 80,204	\$ 73,350	\$ 64,182	\$ 88,627	\$ 68,898	\$ 68,898	\$ 87,597.72	127%
72000 302 7001	Materials & Supplies	\$ 40,628	\$ 21,739	\$ 11,500	\$ 14,231	\$ 20,000	\$ 20,000	\$ 32,661.04	163%
72000 302 7002	Facility Repair & Maintenance	\$ 18,891	\$ 28,365	\$ 15,000	\$ 476	\$ 7,500	\$ 7,500	\$ 3,194.56	43%
72000 302 7008	Non-Capital Expense	\$ -	\$ 75	\$ 1,500	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
72000 302 7009	Equipment Repair & Maintenance	\$ 3,880	\$ 6,305	\$ 10,000	\$ 2,397	\$ 10,000	\$ 10,000	\$ 5,108.24	51%
72000 302 7010	Vehicle Maintenance	\$ 3,166	\$ 684	\$ 6,325	\$ 85	\$ 5,000	\$ 5,000	\$ 106.06	2%
72000 302 7011	Equipment Rental Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79.98	0%
72000 302 7021	Water Treatment Chemicals	\$ 25,601	\$ 43,624	\$ 46,000	\$ 19,427	\$ 90,000	\$ 90,000	\$ 126,202.59	140%
72000 302 7100	Uniform, Gear & Clothing Allowance	\$ 364	\$ 595	\$ 1,250	\$ 314	\$ 1,250	\$ 1,250	\$ 387.77	31%
72000 302 7025	Water System Maintenance	\$ 127	\$ 1,399	\$ -	\$ -	\$ -	\$ -	\$ 1,900.22	0%
72000 302 7501	Utilities	\$ 112,996	\$ 125,394	\$ 130,786	\$ 115,399	\$ 132,081	\$ 132,081	\$ 33,034.51	25%
72000 302 7502	Phone/Internet	\$ 4,052	\$ 3,370	\$ 3,592	\$ 5,333	\$ 5,092	\$ 5,092	\$ 4,221.00	83%
72000 302 7505	Travel & Training	\$ 530	\$ 9,882	\$ 3,396	\$ 1,118	\$ 5,000	\$ 5,000	\$ 4,559.76	91%
72000 302 7506	Publications & Advertising	\$ -	\$ 390	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0%
72000 302 7515	Permits, Inspections & Compliance	\$ 9,625	\$ 37,673	\$ 16,000	\$ 12,820	\$ 30,000	\$ 30,000	\$ 24,163.48	81%
72000 302 7519	Professional Services Contractual	\$ 6,865	\$ 14,961	\$ 250,000	\$ 56,749	\$ 345,000	\$ 75,000	\$ -	0%
72000 302 7621	Public Works Labor Charges	\$ 20,026	\$ 25,407	\$ -	\$ 20,986	\$ -	\$ -	\$ 22,240.10	0%
72000 302 7622	Charges from Garage	\$ 1,137	\$ 1,779	\$ 9,613	\$ 9,613	\$ 8,908	\$ 8,908	\$ -	0%
72000 302 7629	Charges from Capital Facilities	\$ 779	\$ 1,046	\$ 5,670	\$ 5,670	\$ 1,136	\$ 1,136	\$ -	0%
72000 302 7900	Capital Expenditures	\$ -	\$ -	\$ 50,000	\$ 48,790	\$ -	\$ -	\$ -	0%
72000 000 8990	Transfer to Water CIP Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL WATER TREATMENT EXPENSES		\$ 457,708	\$ 610,225	\$ 770,086	\$ 583,312	\$ 890,300	\$ 677,415	\$ 529,575.84	78%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED + AMENDED	FY 2026 ACTUAL	FY 2026 % EXPENSED	
DISTRIBUTION OPERATING EXPENSES									
72000 303 7025	Distribution System Maintenance	\$ 24,001	\$ 15,450	\$ 45,000	\$ 19,263	\$ 45,000	\$ 45,000	\$ 60,824.45	135%
72000 303 7519	Professional Services Contractual	\$ 11,000	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	0%
72000 303 7621	Public Works Labor Charges	\$ 37,389	\$ 59,213	\$ 43,277	\$ -	\$ 43,277	\$ 43,277	\$ 6,653.61	15%
72000 303 7900	Capital Expenditures	\$ -	\$ -	\$ 75,000	\$ -	\$ 135,000	\$ 135,000	\$ -	0%
72000 303 8900	Transfer to Residential Construction Fund	\$ -	\$ -	\$ 278,000	\$ -	\$ -	\$ -	\$ -	0%
TOTAL DISTRIBUTION EXPENSES		\$ 72,390	\$ 74,663	\$ 441,277	\$ 19,263	\$ 273,277	\$ 273,277	\$ 67,478.06	25%

TOTAL REVENUES	\$ 878,844	\$ 999,054	\$ 1,093,419	\$ 1,082,935	\$ 1,179,655	\$ 1,179,656	\$ 583,127.51
TOTAL EXPENSES	\$ 571,457	\$ 722,707	\$ 1,302,211	\$ 673,320	\$ 1,258,321	\$ 1,045,435	\$ 671,816.55
REVENUES OVER (EXPENSES)	\$ 307,387	\$ 276,347	\$ (208,792)	\$ 409,615	\$ (78,665)	\$ 134,221	\$ (88,689)

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET

ENTERPRISE FUNDS
PORT & HARBORS ADMIN DEPARTMENT

Fund #74000

DETAIL OF EXPENDITURES

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026 %	
HARBOR ADMINISTRATIVE EXPENSES		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED	FY 2026 ACTUAL	EXPENSED
74000 401 6001	Salaries & Wages	\$ 141,749	\$ 142,805	\$ 164,594	\$ 168,046	\$ 168,010	\$ 168,010	\$ 149,895.58	89%
74000 401 6002	Temporary Wages	\$ 20,269	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	0%
74000 401 6005	Overtime	\$ 885	\$ 396	\$ 1,603	\$ 908	\$ 1,701	\$ 1,701	\$ 638.10	38%
74000 401 6XXX	Employer Costs	\$ 94,472	\$ 87,160	\$ 89,410	\$ 94,662	\$ 93,745	\$ 93,745	\$ 70,623.70	75%
74000 401 7001	Materials & Supplies	\$ 4,772	\$ 8,641	\$ 5,700	\$ 3,034	\$ 6,000	\$ 6,000	\$ 1,696.99	28%
74000 401 7002	Facility Repair & Maintenance	\$ 2,572	\$ 34,325	\$ 20,700	\$ 10,107	\$ 24,000	\$ 24,000	\$ 9,796.40	41%
74000 401 7010	Vehicle Repair & Maintenance	\$ 13,129	\$ 4,321	\$ 10,250	\$ 4,068	\$ 10,500	\$ 10,500	\$ 4,805.89	46%
74000 401 7502	Phone/Internet	\$ 7,740	\$ 17,237	\$ 9,026	\$ 38,079	\$ 20,000	\$ 20,000	\$ 22,437.60	112%
74000 401 7503	Information Technology	\$ 2,353	\$ 3,456	\$ 8,751	\$ 5,530	\$ 11,250	\$ 11,250	\$ 661.49	6%
74000 401 7505	Travel & Training	\$ 6,613	\$ 8,439	\$ 12,995	\$ 11,123	\$ 13,000	\$ 13,000	\$ 8,944.26	69%
74000 401 7506	Publications & Advertising	\$ 5,176	\$ 3,809	\$ 5,800	\$ 7,800	\$ 6,000	\$ 6,000	\$ 4,017.94	67%
74000 401 7507	Memberships & Dues	\$ 1,500	\$ 515	\$ 2,200	\$ 3,044	\$ 2,500	\$ 2,500	\$ 1,865.00	75%
74000 401 7508	Insurance Expense	\$ 49,168	\$ 67,116	\$ 47,058	\$ 47,058	\$ 53,403	\$ 53,403	\$ -	0%
74000 401 7519	Professional Services Contractual	\$ 4,402	\$ 6,192	\$ 11,500	\$ 1,628	\$ 11,500	\$ 11,500	\$ 17,643.50	153%
74000 401 7576	Promotional	\$ 4,398	\$ 9,516	\$ 7,500	\$ 371	\$ 8,000	\$ 8,000	\$ 10,459.74	131%
74000 401 7603	Charges from Finance	\$ 35,904	\$ 28,598	\$ 56,377	\$ 56,377	\$ 41,749	\$ 41,749	\$ 26,023.73	62%
74000 401 7622	Charges from Garage	\$ -	\$ -	\$ 48,471	\$ 48,471	\$ 48,457	\$ 48,457	\$ -	0%
74000 401 7629	Charges from Capital Facilities	\$ 2,184	\$ 2,210	\$ 5,670	\$ 5,670	\$ 2,490	\$ 2,490	\$ -	0%
TOTAL ADMINISTRATIVE		\$ 397,286	\$ 424,734	\$ 512,605	\$ 505,977	\$ 522,304	\$ 522,304	\$ 329,509.92	63%

*Professional Services: PND for Waterfront Expansion Project.

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)

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #74010

ENTERPRISE FUNDS
HARBOR FUND

DETAIL OF REVENUES & EXPENDITURES

HARBOR FUND REVENUES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY26 REVENUE
74010 000 4101	PERS On-behalf Revenue	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
74010 000 4190	Shared Fisheries Bus. Tax	\$ -	\$ -	\$ 3,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
74010 000 4191	Raw Fisheries Bus. Tax	\$ 119,611	\$ 54,023	\$ 150,000	\$ 151,270	\$ 60,000	\$ 60,000	\$ 190,493.34
74010 000 5200	Annual Stall Rent	\$ 572,104	\$ 620,425	\$ 659,313	\$ 700,762	\$ 700,000	\$ 700,000	\$ 694,120.06
74010 000 5201	Meyers Chuck Moorage	\$ 15	\$ -	\$ 500	\$ 86	\$ 500	\$ 500	\$ -
74010 000 5202	Transient Moorage	\$ 155,033	\$ 219,345	\$ 160,000	\$ 203,462	\$ 175,000	\$ 175,000	\$ 130,094.76
74010 000 5203	Transient Electrical Fees	\$ 28,960	\$ 19,977	\$ 25,000	\$ 13,559	\$ 22,000	\$ 22,000	\$ 9,165.72
74010 000 5204	Hoist Revenue	\$ -	\$ 5,095	\$ 5,000	\$ 8,075	\$ 5,000	\$ 5,000	\$ 5,977.00
74010 000 5205	Boat Launch Fees	\$ 8,755	\$ 12,876	\$ 9,000	\$ 10,380	\$ 10,000	\$ 10,000	\$ 3,727.00
74010 000 5206	Grid fees/Pressure Wash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74010 000 5207	Garbage Charges*	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -
74010 000 5208	Wait List Deposit	\$ -	\$ 300	\$ 50	\$ 1,229	\$ 100	\$ 100	\$ (233.60)
74010 000 5209	Cruise Water Connection	\$ 672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74010 000 5210	Penalties & Late Fees	\$ 1,656	\$ 10,556	\$ 9,000	\$ 22,143	\$ 9,000	\$ 9,000	\$ 18,704.38
74010 000 5212	Liveaboard Fees	\$ 18,531	\$ 15,646	\$ 20,000	\$ 17,445	\$ 20,000	\$ 20,000	\$ 8,415.84
74010 000 5221	Harbor Miscellaneous Expense*	\$ 308	\$ 27,791	\$ 100	\$ 21,629	\$ 500	\$ 500	\$ 365.37
74010 000 5224	Labor Charges	\$ 21,049	\$ 7,038	\$ 3,000	\$ 2,163	\$ 4,000	\$ 4,000	\$ 3,738.52
74010 000 5234	Material Sales	\$ -	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ -
74010 000 5240	Storage*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74010 000 5550	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HARBOR REVENUES		\$ 926,694	\$ 993,174	\$ 1,056,063	\$ 1,166,204	\$ 1,020,200	\$ 1,020,200	\$ 1,064,568.39

HARBOR FUND EXPENSES TRANSFERS-OUT

								FY 2026 ACTUAL	FY 2026 % EXPENSED
74010 000 6001	Salaries & Wages	\$ 122,557	\$ 147,610	\$ 160,852	\$ 164,706	\$ 156,548	\$ 156,548	\$ 116,911.80	75%
74010 000 6002	Temporary Wages (Summer)	\$ 24,235	\$ 29,024	\$ 37,968	\$ 10,034	\$ -	\$ -	\$ -	0%
74010 000 6005	Overtime	\$ 5,825	\$ 6,818	\$ 11,555	\$ 9,100	\$ 11,245	\$ 11,245	\$ 4,978.74	44%
74010 000 6100	Employer Costs	\$ 76,085	\$ 86,280	\$ 132,275	\$ 108,977	\$ 133,403	\$ 133,403	\$ 59,996.08	45%
74010 000 7001	Materials & Supplies	\$ 7,092	\$ 5,623	\$ 8,500	\$ 9,229	\$ 8,500	\$ 8,500	\$ 6,986.08	82%
74010 000 7002	Facility Repair & Maintenance	\$ 38,974	\$ 21,272	\$ 45,000	\$ 43,272	\$ 50,000	\$ 50,000	\$ 16,528.09	33%
74010 000 7004	Postage and Shipping	\$ 1,618	\$ 579	\$ 2,500	\$ 300	\$ 2,500	\$ 2,500	\$ -	0%
74010 000 7008	Non-capital Equipment	\$ 4,764	\$ 3,602	\$ 6,000	\$ 3,889	\$ 5,000	\$ 5,000	\$ 9,345.05	187%
74010 000 7009	Equipment Repair & Maintenance	\$ 3,184	\$ 3,475	\$ 7,200	\$ 5,944	\$ 7,200	\$ 7,200	\$ 3,566.07	50%
74010 000 7010	Vehicle Maintenance	\$ 1,164	\$ 729	\$ -	\$ -	\$ -	\$ -	\$ -	0%
74010 000 7013	Rental Expense (parking lot)	\$ 6,023	\$ 6,336	\$ 6,023	\$ 6,023	\$ 6,023	\$ 6,023	\$ 6,023.04	100%
74010 000 7015	Fuel Expense	\$ 810	\$ 618	\$ 2,125	\$ 1,760	\$ 1,500	\$ 1,500	\$ 862.25	57%
74010 000 7100	Uniform, gear & clothing allowance	\$ 1,998	\$ 761	\$ 2,000	\$ 1,773	\$ 2,000	\$ 2,000	\$ 573.09	29%
74010 000 7501	Utilities	\$ 34,093	\$ 34,390	\$ 51,333	\$ 36,515	\$ 47,331	\$ 47,331	\$ 19,774.85	42%
74010 000 7505	Travel & Training	\$ 494	\$ 125	\$ -	\$ 870	\$ 800	\$ 800	\$ -	0%
74010 000 7507	Memberships & Dues	\$ -	\$ -	\$ 200	\$ 731	\$ 1,200	\$ 1,200	\$ -	0%
74010 000 7519	Professional Services	\$ 2,940	\$ 40,808	\$ 10,000	\$ 962	\$ 10,000	\$ 10,000	\$ -	0%
74010 000 7556	Harbors Property Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
74010 000 7515	Permits, Inspections & Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,543.50	0%
74010 000 7601	Charges from Harbor Administration	\$ -	\$ -	\$ 256,303	\$ 252,988	\$ 261,152	\$ 261,152	\$ -	0%
74010 000 7622	Charges from Garage	\$ 13,966	\$ 20,133	\$ -	\$ -	\$ -	\$ -	\$ 15,256.15	0%
74010 000 7860	Derelict vessel disposal	\$ 9,196	\$ 17,910	\$ 25,000	\$ 3,130	\$ 25,000	\$ 25,000	\$ 26,262.50	105%
74010 000 7861	Harbor Hoist Expenditures*	\$ 7,058	\$ 10,826	\$ 11,100	\$ 2,793	\$ 10,000	\$ 10,000	\$ 6,290.82	63%
74010 000 7862	Meyers Chuck Expenditures	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
74010 000 7900	Capital Expenditures	\$ -	\$ 199	\$ 50,000	\$ 39,178	\$ -	\$ -	\$ 49,988.00	0%
74010 000 7980	Bad Debt Expense	\$ 37,605	\$ 14,402	\$ 25,000	\$ 42,969	\$ 20,000	\$ 20,000	\$ -	0%
74010 000 8900	Transfer (out) to Other Port & Harbor Fund	\$ -	\$ 1,053,937	\$ 1,782,314	\$ 112,042	\$ 1,376,185	\$ 1,376,185	\$ 1,032,138.75	75%
TOTAL HARBOR EXPENSES		\$ 404,683	\$ 1,505,457	\$ 2,638,248	\$ 857,186	\$ 2,140,586	\$ 2,140,586	\$ 1,377,024.86	64%

HARBOR REVENUES	\$ 926,694	\$ 993,174	\$ 1,056,063	\$ 1,166,204	\$ 1,020,200	\$ 1,020,200	\$ 1,064,568.39
HARBOR EXPENSES & TRANSFERS-OUT	\$ 404,683	\$ 1,505,457	\$ 2,638,248	\$ 857,186	\$ 2,140,586	\$ 2,140,586	\$ 1,377,024.86
REVENUES OVER (EXPENSES)	\$ 522,011	\$ (512,283)	\$ (1,582,185)	\$ 309,017	\$ (1,120,386)	\$ (1,120,386)	\$ (312,456.47)

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #74020

ENTERPRISE FUNDS
PORT FUND
DETAIL OF REVENUES & EXPENDITURES

PORT FUND REVENUES		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED	FY26 REVENUE
74020 000 4101	PERS On-behalf Revenue	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
74020 000 5110	Port Water Sales	\$ 121	\$ 5,533	\$ 4,500	\$ 7,083	\$ 7,791	\$ 7,791	\$ 5,932.74
74020 000 5224	Labor Charges	\$ 10,727	\$ 21,504	\$ 15,000	\$ 18,721	\$ 15,000	\$ 15,000	\$ 13,313.32
74020 000 5240	Storage	\$ 77,782	\$ 101,373	\$ 85,000	\$ 81,808	\$ 85,899	\$ 85,899	\$ 52,687.88
74020 000 5241	Wharfage	\$ 22,368	\$ 46,748	\$ 40,000	\$ 44,294	\$ 46,509	\$ 46,509	\$ 34,219.07
74020 000 5242	Dockage	\$ 83,809	\$ 100,086	\$ 85,500	\$ 87,887	\$ 92,281	\$ 92,281	\$ 75,377.04
74020 000 5243	Port Development Fees	\$ 52,437	\$ 82,667	\$ 70,000	\$ 57,459	\$ 65,000	\$ 65,000	\$ 61,669.00
74020 000 5244	Port Transient Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74020 000 5245	Cruise Garbage & Water Charges	\$ 4,058	\$ 10,159	\$ 6,500	\$ 10,114	\$ 10,620	\$ 10,620	\$ 11,270.60
74020 000 5246	Commercial Passenger Wharfage	\$ 67,871	\$ 102,133	\$ 65,000	\$ 114,654	\$ 200,000	\$ 200,000	\$ 110,633.00
74020 000 5550	Interest Revenue	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
TOTAL REVENUES		\$ 319,173	\$ 470,202	\$ 396,500	\$ 447,020	\$ 548,099	\$ 548,099	\$ 365,102.65

PORT FUND EXPENSES

PORT FUND EXPENSES		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026	FY 2026 %
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED	FY 2026 ACTUAL	EXPENSED
74020 000 6001	Salaries & Wages	\$ 8,856	\$ 507	\$ 47,622	\$ 47,622	\$ 58,212	\$ 58,212	\$ 44,386.94	76%
74020 000 6002	Temporary Wages	\$ 7,211	\$ 8,932	\$ 15,000	\$ 2,181	\$ 16,500	\$ 16,500	\$ 4,229.55	26%
74020 000 6005	Overtime	\$ 3,168	\$ 1,310	\$ 1,368	\$ 1,484	\$ 1,673	\$ 1,673	\$ 3,746.08	224%
74020 000 6100	Employer Costs	\$ 5,251	\$ 1,688	\$ 24,792	\$ 24,792	\$ 28,422	\$ 28,422	\$ 22,634.79	80%
74020 000 7001	Materials & Supplies	\$ 2,491	\$ 3,636	\$ 5,000	\$ 1,992	\$ 5,000	\$ 5,000	\$ 2,583.99	52%
74020 000 7002	Facility Repair & Maintenance	\$ 27,418	\$ 22,996	\$ 65,000	\$ 29,145	\$ 65,000	\$ 65,000	\$ 8,111.05	12%
74020 000 7009	Equipment Repair & Maintenance	\$ 117	\$ 2,257	\$ 3,000	\$ 3,055	\$ 3,000	\$ 3,000	\$ 1,255.64	42%
74020 000 7010	Vehicle Maintenance	\$ 101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
74020 000 7015	Fuel - Automotive	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 27.99	3%
74020 000 7100	Uniform/Clothing Allowance	\$ 281	\$ -	\$ 1,200	\$ 866	\$ 1,500	\$ 1,500	\$ -	0%
74020 000 7501	Utilities	\$ 2,583	\$ 2,597	\$ 3,624	\$ 2,935	\$ 3,386	\$ 3,386	\$ 1,621.24	48%
74020 000 7505	Travel & Training	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	0%
74020 000 7508	Insurance	\$ 5,289	\$ 8,883	\$ 7,812	\$ 78,412	\$ 8,594	\$ 8,594	\$ -	0%
74020 000 7519	Professional Services Contractual	\$ 32,463	\$ -	\$ 10,000	\$ 1,970	\$ 50,000	\$ 50,000	\$ 44,506.12	89%
74020 000 7601	Charges from Harbor Administration	\$ -	\$ -	\$ 102,521	\$ 101,195	\$ 104,461	\$ 104,461	\$ 78,345.64	75%
74020 000 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL EXPENSES		\$ 95,229	\$ 52,805	\$ 289,439	\$ 296,650	\$ 348,247	\$ 348,247	\$ 211,449.03	61%

PORT FUND REVENUES	\$ 319,173	\$ 470,202	\$ 396,500	\$ 447,020	\$ 548,099	\$ 548,099	\$ 365,102.65
PORT FUND EXPENSES	\$ 95,229	\$ 52,805	\$ 289,439	\$ 296,650	\$ 348,247	\$ 348,247	\$ 211,449.03
REVENUES OVER (EXPENSES)	\$ 223,943	\$ 417,397	\$ 107,061	\$ 150,370	\$ 199,852	\$ 199,852	\$ 153,653.62

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #74030

ENTERPRISE FUNDS
MARINE SERVICE CENTER FUND
DETAIL OF REVENUES & EXPENDITURES

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026	FY26 REVENUE	
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED		
MARINE SERVICE CENTER REVENUES									
74030 000 4101	PERS On-behalf Revenue	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	\$ -
74030 000 4974	Transfer from Port & Harbors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74030 000 5224	Labor Charges	\$ 212	\$ 239	\$ -	\$ 767	\$ -	\$ -	\$ -	\$ -
74030 000 5234	Surplus & Material Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74030 000 5240	Yard Storage	\$ 29,004	\$ 43,434	\$ 49,921	\$ 45,746	\$ 52,417	\$ 52,417	\$ 13,879.90	\$ 13,879.90
74030 000 5250	Travel Lift Fees	\$ 225,450	\$ 233,341	\$ 206,000	\$ 160,508	\$ 216,300	\$ 216,300	\$ 93,616.18	\$ 93,616.18
74030 000 5251	Environmental Fees	\$ 13,677	\$ 14,452	\$ 8,994	\$ 10,441	\$ 9,444	\$ 9,444	\$ 6,298.86	\$ 6,298.86
74030 000 5253	Long-term Storage	\$ 113,165	\$ 97,556	\$ 98,601	\$ 138,459	\$ 145,382	\$ 145,382	\$ 146,625.48	\$ 146,625.48
74030 000 5254	Work-area Storage	\$ 149,911	\$ 180,836	\$ 147,951	\$ 157,789	\$ 165,678	\$ 165,678	\$ 84,631.59	\$ 84,631.59
74030 000 5255	Electric Revenue	\$ 20,682	\$ 21,859	\$ 20,000	\$ 15,587	\$ 21,000	\$ 21,000	\$ 7,817.65	\$ 7,817.65
74030 000 5256	Yard Leases	\$ 63,654	\$ 74,102	\$ 72,447	\$ 71,770	\$ 76,069	\$ 76,069	\$ 36,730.62	\$ 36,730.62
74030 000 5258	Travel Lift Inspection	\$ 863	\$ 6,939	\$ 3,201	\$ 9,330	\$ 3,265	\$ 3,265	\$ 4,219.49	\$ 4,219.49
74030 000 5550	Interest Revenue	\$ -	\$ -	\$ 29,200	\$ 29,200	\$ 29,784	\$ 29,784	\$ -	\$ -
TOTAL MSC REVENUES		\$ 616,618	\$ 672,756	\$ 643,315	\$ 646,596	\$ 726,339	\$ 726,339	\$ 393,820	\$ 393,820

									FY 2026 ACTUAL	FY 2026 % EXPENSED
MARINE SERVICE CENTER EXPENSES										
74030 000 6001	Salaries & Wages	\$ 107,876	\$ 128,079	\$ 127,109	\$ 106,232	\$ 124,424	\$ 124,424	\$ 91,087.04	73%	
74030 000 6002	Temporary Wages	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
74030 000 6005	Overtime	\$ 5,488	\$ 5,956	\$ 13,410	\$ 4,980	\$ 8,505	\$ 8,505	\$ 5,759.94	68%	
74030 000 6100	Employer Costs	\$ 44,659	\$ 52,080	\$ 54,712	\$ 75,903	\$ 111,709	\$ 111,709	\$ 33,136.03	30%	
74030 000 7001	Materials & Supplies	\$ 3,817	\$ 1,738	\$ 7,000	\$ 3,212	\$ 7,000	\$ 7,000	\$ 2,057.21	29%	
74030 000 7002	Facility Repair & Maintenance	\$ 11,933	\$ 11,786	\$ 22,000	\$ 2,373	\$ 25,000	\$ 42,837	\$ 10,739.52	25%	
74030 000 7004	Postage & Shipping	\$ 209	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ -	0%	
74030 000 7008	Non-Capital Equipment*	\$ 321	\$ 3,139	\$ 8,000	\$ 161	\$ 8,000	\$ 8,000	\$ 9,073.97	113%	
74030 000 7009	Equipment Repair & Maint.	\$ 4,424	\$ 1,237	\$ 40,000	\$ 27,090	\$ 40,000	\$ 40,000	\$ 16,888.60	42%	
74030 000 7010	Vehicle Maintenance	\$ 22,618	\$ 7,616	\$ 1,000	\$ 134	\$ 5,000	\$ 5,000	\$ 1,643.94	33%	
74030 000 7015	Fuel - Automotive	\$ 9,862	\$ 8,419	\$ 9,500	\$ 4,837	\$ 8,500	\$ 8,500	\$ 3,533.54	42%	
74030 000 7100	Uniform, Gear, Clothing	\$ 700	\$ -	\$ 1,600	\$ 866	\$ 1,600	\$ 1,600	\$ -	0%	
74030 000 7501	Utilities	\$ 14,176	\$ 18,091	\$ 16,815	\$ 17,269	\$ 17,182	\$ 17,182	\$ 10,004.06	58%	
74030 000 7505	Travel & Training	\$ 300	\$ -	\$ 400	\$ -	\$ 400	\$ 400	\$ -	0%	
74030 000 7507	Memberships & Dues	\$ 655	\$ 735	\$ 750	\$ -	\$ 750	\$ 750	\$ 735.00	98%	
74030 000 7508	Insurance	\$ 20,303	\$ 34,733	\$ 28,321	\$ 28,321	\$ 25,494	\$ 25,494	\$ -	0%	
74030 000 7519	Professional/Contractual Services	\$ -	\$ -	\$ 20,000	\$ 19,438	\$ 20,000	\$ 20,000	\$ -	0%	
74030 000 7601	Charges from Administration	\$ -	\$ -	\$ 153,782	\$ 151,793	\$ 156,691	\$ 156,691	\$ 117,518.46	75%	
74030 000 7860	Derelict Vessel Disposal	\$ 7,820	\$ 10,825	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 8,294.97	33%	
74030 000 7900	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	0%	
TOTAL MSC EXPENSES		\$ 256,412	\$ 284,435	\$ 529,399	\$ 467,607	\$ 615,505	\$ 633,342	\$ 310,472	49%	

MSC REVENUES	\$ 616,618	\$ 672,756	\$ 643,315	\$ 646,596	\$ 726,339	\$ 726,339	\$ 393,820
MSC EXPENSES	\$ 256,412	\$ 284,435	\$ 529,399	\$ 467,607	\$ 615,505	\$ 633,342	\$ 310,472
REVENUES OVER (EXPENSES)	\$ 360,206	\$ 388,321	\$ 113,916	\$ 178,989	\$ 110,834	\$ 92,997	\$ 83,347

CITY AND BOROUGH OF WRANGELL
 2026 ANNUAL BUDGET
 Fund #76000

ENTERPRISE FUNDS
 SEWER FUND
 DETAIL OF REVENUES & EXPENDITURES

SEWER FUND REVENUES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED +	FY26 REVENUE
76000 000 4101	PERS On-behalf Revenue	\$ 3,658	\$ 4,563	\$ 7,000	\$ 7,000	\$ 5,000	\$ 5,000	\$ -
76000 500 5301	User Fees	\$ 691,730	\$ 774,044	\$ 782,800	\$ 788,553	\$ 831,923	\$ 831,923	\$ 434,491.93
76000 500 4600	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 62,500	\$ -	\$ -	\$ -
76000 500 5550	Interest Revenue	\$ -	\$ -	\$ 42,783	\$ 42,783	\$ 40,000	\$ 40,000	\$ -
TOTAL SEWER REVENUES		\$ 695,389	\$ 778,607	\$ 832,583	\$ 900,836	\$ 876,923	\$ 876,923	\$ 434,492

SEWER FUND ADMINISTRATIVE EXPENSES								FY 2026 ACTUAL	FY 2026 % EXPENSED
76000 501 7508	Insurance	\$ 8,108	\$ 10,831	\$ 9,127	\$ 9,127	\$ 9,655	\$ 9,655	\$ -	0%
76000 501 7603	Charges from Finance	\$ 35,904	\$ 28,598	\$ 62,406	\$ 62,406	\$ 57,777	\$ 57,777	\$ 26,023.73	45%
76000 501 7802	Revenue Bond Principal	\$ -	\$ -	\$ 1,730	\$ 1,730	\$ 1,814	\$ 1,814	\$ 883.74	49%
76000 501 7803	Revenue Bond Interest	\$ (204)	\$ 1,469	\$ 1,516	\$ 1,516	\$ 1,432	\$ 1,432	\$ 739.26	52%
TOTAL ADMINISTRATIVE EXPENSES		\$ 43,808	\$ 40,898	\$ 74,779	\$ 74,779	\$ 70,678	\$ 70,678	\$ 27,647	39%

TREATMENT PLANT EXPENSES								FY 2026 ACTUAL	FY 2026 % EXPENSED
76000 502 6001	Salaries & Wages	\$ 121,695	\$ 134,432	\$ 130,467	\$ 124,882	\$ 149,025	\$ 206,140	\$ 105,155.37	51%
76000 502 6005	Overtime	\$ 5,241	\$ 8,170	\$ 12,939	\$ 9,964	\$ 13,181	\$ 13,181	\$ 6,591.12	50%
76000 502 6100	Employer Costs	\$ 74,449	\$ 54,729	\$ 82,922	\$ 82,576	\$ 89,319	\$ 89,319	\$ 55,804.04	62%
76000 502 7001	Materials & Supplies	\$ 9,672	\$ 18,922	\$ 17,500	\$ 30,255	\$ 20,000	\$ 20,000	\$ 7,610.65	38%
76000 502 7002	Facility Repair & Maintenance	\$ 152	\$ 599	\$ 12,500	\$ 10,797	\$ 20,000	\$ 12,500	\$ 6,545.98	52%
76000 502 7004	Postage and Shipping	\$ 3,571	\$ 472	\$ -	\$ -	\$ -	\$ -	\$ -	0%
76000 502 7010	Vehicle Maintenance	\$ 2,985	\$ 2,771	\$ 5,000	\$ 1,354	\$ 5,000	\$ 5,000	\$ 788.91	16%
76000 502 7015	Fuel & Oil - Automotive	\$ -	\$ -	\$ 2,900	\$ 2,000	\$ 2,900	\$ 2,000	\$ -	0%
76000 502 7025	WTP System Equipment & Maintenance	\$ 492	\$ 4,305	\$ 7,500	\$ 1,131	\$ 7,500	\$ 7,500	\$ 800.70	11%
76000 502 7100	Uniform, Gear & Clothing Allowance	\$ 975	\$ 1,521	\$ 2,000	\$ 612	\$ 2,000	\$ 2,000	\$ 621.58	31%
76000 502 7501	Utilities	\$ 61,257	\$ 70,118	\$ 72,596	\$ 67,107	\$ 67,437	\$ 67,437	\$ 37,515.62	56%
76000 502 7502	Phone/Internet	\$ 2,962	\$ 4,193	\$ 4,500	\$ 4,548	\$ 5,000	\$ 5,000	\$ 3,169.61	63%
76000 502 7505	Travel & Training	\$ 541	\$ 7,006	\$ -	\$ 1,144	\$ -	\$ -	\$ 1,338.01	0%
76000 502 7515	Permits, Inspections & Compliance	\$ 17,554	\$ 20,583	\$ 15,600	\$ 19,277	\$ 30,000	\$ 30,000	\$ 34,530.56	115%
76000 502 7517	Freight & Shipping	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	0%
76000 502 7519	Professional/Contractual Services	\$ 3,799	\$ 16,595	\$ 35,000	\$ 4,127	\$ 85,000	\$ 30,000	\$ 17,820.00	59%
76000 502 7621	Public Works Labor Charges	\$ -	\$ -	\$ 53,816	\$ 53,816	\$ 45,041	\$ 45,041	\$ -	0%
76000 502 7622	Charges from Garage	\$ 3,304	\$ 6,655	\$ 10,947	\$ 10,947	\$ 11,004	\$ 11,004	\$ 4,887.27	44%
76000 502 7629	Charges from Capital Facilities	\$ 965	\$ 1,563	\$ 5,670	\$ 5,670	\$ 1,511	\$ 1,511	\$ -	0%
76000 502 7900	Capital Expenses	\$ -	\$ -	\$ -	\$ 4,668	\$ -	\$ -	\$ 10,060.00	0%
TREATMENT PLANT EXPENSES		\$ 309,614	\$ 352,632	\$ 475,859	\$ 434,874	\$ 553,919	\$ 547,634	\$ 293,239	54%

COLLECTION SYSTEM EXPENSES								FY 2026 ACTUAL	FY 2026 % EXPENSED
76000 503 6001	Salaries & Wages	\$ 119	\$ 18,049	\$ -	\$ 4,983	\$ -	\$ -	\$ 5,784.27	0%
76000 503 6005	Overtime	\$ 119	\$ 5,487	\$ -	\$ 4,237	\$ -	\$ -	\$ 340.31	0%
76000 503 6100	Employer Costs	\$ 192	\$ 13,726	\$ -	\$ -	\$ -	\$ -	\$ (3,609.26)	0%
76000 503 7025	Collection System Maintenance	\$ 153,828	\$ 64,564	\$ 117,000	\$ 33,264	\$ 100,000	\$ 100,000	\$ 69,880.26	70%
76000 503 7621	Public Works Labor Charges	\$ 10,185	\$ 12,191	\$ 53,816	\$ 53,816	\$ 77,047	\$ 77,047	\$ 3,561.23	5%
76000 503 7900	Capital Expenses	\$ -	\$ -	\$ 75,000	\$ -	\$ 35,000	\$ 35,000	\$ -	0%
76000 503 8900	Transfer to Residential Construction Fund	\$ 305,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
76000 503 8990	Transfer to Sewer CIP Fund	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	0%
COLLECTION SYSTEM EXPENSES		\$ 469,442	\$ 114,018	\$ 285,816	\$ 136,299	\$ 212,047	\$ 212,047	\$ 75,957	36%

TOTAL REVENUES	\$ 695,389	\$ 778,607	\$ 832,583	\$ 900,836	\$ 876,923	\$ 876,923	\$ 434,492
TOTAL EXPENSES	\$ (822,864)	\$ (507,549)	\$ (836,455)	\$ (645,953)	\$ (836,644)	\$ (830,359)	\$ (396,843)
TOTAL CHANGE IN NET POSITION	\$ (127,475)	\$ 271,058	\$ (3,872)	\$ 254,883	\$ 40,279	\$ 46,565	\$ 37,648.97

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #78000

ENTERPRISE FUNDS
SANITATION FUND
DETAIL OF REVENUES & EXPENDITURES

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026		
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED	FY26 REVENUE	
SANITATION FUND REVENUES									
78000 000 4101	PERS On-behalf Revenue	\$ 4,120	\$ 4,736	\$ 7,500	\$ 7,500	\$ 6,000	\$ 6,000	\$ -	
78000 600 5401	User Fees	\$ 843,015	\$ 899,234	\$ 906,400	\$ 863,427	\$ 897,964	\$ 897,964	\$ 492,173.47	
78000 600 5410	Landfill Revenue	\$ 51,581	\$ 34,376	\$ 35,000	\$ 32,442	\$ 35,000	\$ 35,000	\$ 13,213.00	
78000 600 5415	Recycle Revenue	\$ 2,692	\$ -	\$ 5,000	\$ -	\$ 2,500	\$ 2,500	\$ -	
78000 600 5550	Interest Revenue	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	
78000 600 4999	DCRA-LGLR Grant Revenue (Garbage)	\$ 296,027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL SANITATION REVENUES		\$ 1,197,435	\$ 938,346	\$ 993,900	\$ 943,369	\$ 981,464	\$ 981,464	\$ 505,386	

								FY 2026 ACTUAL	FY 2026 % EXPENSED
SANITATION FUND ADMINISTRATIVE EXPENSES									
78000 601 7505	Travel & Training	\$ -	\$ -	\$ 10,000	\$ 9,425	\$ 5,000	\$ 5,000	\$ -	0%
78000 601 7508	Insurance	\$ 12,212	\$ 14,204	\$ 12,785	\$ 12,785	\$ 13,651	\$ 13,651	\$ -	0%
78000 601 7603	Charges from Finance	\$ 35,904	\$ 28,598	\$ 58,377	\$ 48,377	\$ 48,749	\$ 48,749	\$ 26,023.73	53%
TOTAL ADMINISTRATIVE EXPENSES		\$ 48,116	\$ 42,802	\$ 81,162	\$ 70,587	\$ 67,400	\$ 67,400	\$ 26,024	39%

								FY 2026 ACTUAL	FY 2026 % EXPENSED
SANITATION FUND COLLECTION EXPENSES									
78000 602 6001	Salaries & Wages	\$ 78,383	\$ 69,557	\$ 59,859	\$ 57,769	\$ 62,278	\$ 62,278	\$ 48,869.44	78%
78000 602 6005	Overtime	\$ 1,438	\$ 1,539	\$ 3,440	\$ 2,440	\$ 3,579	\$ 3,579	\$ 1,899.48	53%
78000 602 6100	Employer Costs	\$ 59,744	\$ 50,573	\$ 37,100	\$ 48,799	\$ 38,090	\$ 38,090	\$ 28,415.05	75%
78000 602 7001	Materials & Supplies	\$ 76	\$ 319	\$ 500	\$ -	\$ 500	\$ 500	\$ 1,702.30	340%
78000 602 7004	Postage	\$ 10,605	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -	0%
78000 602 7010	Vehicle Maintenance	\$ 31,278	\$ 21,715	\$ 50,000	\$ 7,274	\$ 40,000	\$ 30,000	\$ 3,412.60	11%
78000 602 7015	Fuel & Oil - Automotive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
78000 602 7100	Uniform, Gear & Clothing Allowance	\$ 1,091	\$ 871	\$ 1,500	\$ 923	\$ 1,500	\$ 1,500	\$ 1,546.09	103%
78000 602 7621	Public Works Labor Charges	\$ -	\$ -	\$ 17,939	\$ 14,244	\$ 21,573	\$ 21,573	\$ -	0%
78000 602 7622	Charges from Garage	\$ 22,442	\$ 15,101	\$ 63,306	\$ 5,946	\$ 62,836	\$ 62,836	\$ 6,145.04	10%
78000 602 7844	Dumpsters	\$ 2,525	\$ 3,771	\$ 15,000	\$ 718	\$ 15,000	\$ 10,000	\$ -	0%
TOTAL COLLECTION EXPENSES		\$ 207,581	\$ 163,497	\$ 248,644	\$ 138,112	\$ 245,356	\$ 230,356	\$ 120,405	52%

								FY 2026 ACTUAL	FY 2026 % EXPENSED
SANITATION FUND SOLID WASTE TRANSFER STATION EXPENSES									
78000 603 6001	Salaries & Wages	\$ 74,817	\$ 104,285	\$ 114,029	\$ 116,468	\$ 118,636	\$ 118,636	\$ 99,722.83	84%
78000 603 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
78000 603 6005	Overtime	\$ 2,118	\$ 6,220	\$ 6,553	\$ 6,942	\$ 6,818	\$ 6,818	\$ 4,554.63	67%
78000 603 6100	Employer Costs	\$ 49,026	\$ 64,435	\$ 69,293	\$ 71,019	\$ 71,010	\$ 71,010	\$ 58,291.08	82%
78000 603 7001	Materials & Supplies	\$ 3,041	\$ 4,898	\$ 3,000	\$ 9,584	\$ 4,000	\$ 4,000	\$ 2,795.71	70%
78000 603 7002	Facility Repair & Maintenance	\$ 2,880	\$ 6,802	\$ 4,700	\$ 6,536	\$ 18,000	\$ 24,005	\$ 4,137.17	17%
78000 603 7004	Postage and Shipping	\$ 3,703	\$ 1,886	\$ -	\$ -	\$ -	\$ -	\$ -	0%
78000 603 7008	Non-capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
78000 603 7010	Vehicle Maintenance	\$ 3,391	\$ 13,759	\$ 15,000	\$ 9,728	\$ 25,000	\$ 15,000	\$ 5,660.11	38%
78000 603 7011	Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
78000 603 7018	Miscellaneous Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
78000 603 7501	Utilities	\$ 4,468	\$ 4,196	\$ 5,125	\$ 3,771	\$ 5,153	\$ 5,153	\$ 2,455.12	48%
78000 603 7502	Phone/Internet	\$ 1,527	\$ 1,488	\$ 1,608	\$ 1,670	\$ 3,723	\$ 3,723	\$ 3,228.29	87%
78000 603 7515	Permits, Inspections & Compliance	\$ 1,490	\$ 2,858	\$ 1,000	\$ 1,962	\$ 3,000	\$ 3,000	\$ 213.84	7%
78000 603 7519	Professional Services Contractual	\$ -	\$ 24,341	\$ 8,250	\$ 4,647	\$ 10,000	\$ 10,000	\$ 210.00	2%
78000 603 7621	Public Works Labor Charges	\$ -	\$ -	\$ 6,327	\$ 6,327	\$ 9,246	\$ 9,246	\$ -	0%
78000 603 7622	Charges from Garage	\$ 2,457	\$ 3,872	\$ -	\$ 1,043	\$ -	\$ -	\$ 1,146.69	0%
78000 603 7629	Charges from Capital Facilities	\$ 4,084	\$ 2,349	\$ 7,560	\$ 76	\$ 3,479	\$ 3,479	\$ -	0%
78000 603 7840	Solid Waste Shipping & Disposal	\$ 274,455	\$ 353,357	\$ 360,000	\$ 318,165	\$ 380,000	\$ 380,000	\$ 261,197.81	69%
78000 603 7841	Hazardous Waste Management	\$ 22,860	\$ 1,575	\$ 26,000	\$ -	\$ 55,000	\$ 30,000	\$ -	0%
78000 603 7842	Recycle Costs	\$ 10,114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
78000 603 7900	Capital Expenditures	\$ 3,540	\$ -	\$ 25,000	\$ -	\$ 30,000	\$ -	\$ -	0%
78000 603 8990	Transfer to Capital Projects Fund	\$ -	\$ -	\$ 225,000	\$ 225,000	\$ -	\$ -	\$ -	0%
TOTAL SOLID WASTE TRANSFER STATION EXPENSES		\$ 463,971	\$ 596,322	\$ 878,446	\$ 782,936	\$ 743,064	\$ 684,069	\$ 501,904	73%

TOTAL REVENUES	\$ 1,197,435	\$ 938,346	\$ 993,900	\$ 943,369	\$ 981,464	\$ 981,464	\$ 505,386.47
TOTAL EXPENSES	\$ 719,668	\$ 802,621	\$ 1,208,252	\$ 991,635	\$ 1,055,820	\$ 981,825	\$ 648,333.14
TOTAL CHANGE IN NET POSITION	\$ 477,767	\$ 135,725	\$ (214,352)	\$ (48,266)	\$ (74,356)	\$ (361)	\$ (142,947)

FY25:

Alaska Pest Management Inc.	
Compass Line LLC	\$6421.52
Experience Wrangell	
Jenkins Welding LLC	
JMJ Rental	\$924.00
Paleo Fishing	\$260.84
Powers, Dan-Rental	\$825.93
Sawing Logs	
Sirene Spa	(Following Payment Plan)

FY26:

AccuVein Inc.	
Alaska Pest Management Inc.	
ANB Services, LLC	
Angerman, Mercedes – Rental	
AP&T Wireless	
BDK Rentals	\$646.80
BDO USA	
Belmont Medical Technologies	
CenturyLink Communications, LLC	
Compass Line LLC	\$1,298.54
Dawson Construction	
Drive Thru Brew	\$2,511.25
ISCO Industries Inc	
Jafrá Cosmetics International, Inc.	
JG Marine	
JMJ Rental	\$184.80
Joby's Marine Repair	
Lady Driver	\$73.77
Lavender's Lifesaving Certifications LLC	
Muskeg Meadows	
Ottesen's Ace Hardware	\$19,693.21
Pure Romance LLC	
R&M Engineering-Ketchikan, Inc.	
Ring Bomb Party LLC	
River's Mouth Resale	
Roku, Inc.	
Sawing Logs	
Scout Alaska	
Sirene Spa	(Following Payment Plan)
Stem to Stern	
Stough, Ruth Ann-Rental	

Superior Printing, Inc.	
Toad and Co International	
United Scope LLC	
Wrangell Boatshop LLC	

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10001-03	Timothy Gardner	\$0.00	\$21.22	\$0.00	\$0.00	\$0.00	\$0.00	\$21.22
10003-04	Silvia Greuter	\$0.00	\$374.10	\$0.00	\$0.00	\$0.00	\$0.00	\$374.10
10007-01	Jim Bailey	\$0.00	\$153.25	\$0.00	\$0.00	\$0.00	\$0.00	\$153.25
10008-01	Frank Young	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
10009-01	USDA C/O MetTel	\$0.00	\$47.96	\$0.00	\$0.00	\$0.00	\$0.00	\$47.96
10010-09	Michael Schwartz	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
10011-03	Shelterdeck Storage	\$0.00	\$35.33	\$0.00	\$0.00	\$0.00	\$0.00	\$35.33
10012-03	Captain Coffee Co	\$0.00	\$160.96	\$0.00	\$0.00	\$0.00	\$0.00	\$160.96
10013-01	USDA C/O MetTel	\$0.00	\$3,165.05	\$0.00	\$0.00	\$0.00	\$0.00	\$3,165.05
10014-01	USDA C/O MetTel	\$0.00	\$99.14	\$0.00	\$0.00	\$0.00	\$0.00	\$99.14
10015-01	DOT&PF-Div Of Facil	\$0.00	\$1,581.86	\$0.00	\$0.00	\$0.00	\$0.00	\$1,581.86
10016-05	Randy L Backman	\$0.00	\$0.00	(\$1,873.54)	\$0.00	\$0.00	\$0.00	(\$1,873.54)
10019-01	USDA C/O MetTel	\$0.00	\$164.40	\$0.00	\$0.00	\$0.00	\$0.00	\$164.40
10020-02	Muskeg Meadows	\$0.00	\$16.41	\$0.00	\$0.00	\$0.00	\$0.00	\$16.41
10021-02	Muskeg Meadows	\$0.00	\$195.68	\$0.00	\$0.00	\$0.00	\$0.00	\$195.68
10022-01	DOT&PF-Div Of Facil	\$0.00	\$485.59	\$0.00	\$0.00	\$0.00	\$0.00	\$485.59
10023-01	DOT&PF-Div Of Facil	\$0.00	\$1,282.20	\$0.00	\$0.00	\$0.00	\$0.00	\$1,282.20
10025-02	Alaska Airlines co	\$0.00	\$464.02	\$0.00	\$0.00	\$0.00	\$0.00	\$464.02
10026-01	Alaska Airlines co	\$0.00	\$2,367.14	\$0.00	\$0.00	\$0.00	\$0.00	\$2,367.14
10027-03	C&D Deliveries	\$0.00	\$871.80	\$0.00	\$0.00	\$0.00	\$0.00	\$871.80
10028-01	Temsco Helicopters	\$0.00	\$546.65	\$0.00	\$0.00	\$0.00	\$0.00	\$546.65
10029-02	Faa / Amz 110	\$0.00	\$847.20	\$0.00	\$0.00	\$0.00	\$0.00	\$847.20
10034-05	Devon Miller	\$0.00	\$668.39	\$0.00	\$0.00	\$0.00	\$0.00	\$668.39
10036-02	Timothy Hunt	\$0.00	\$414.69	\$0.00	\$0.00	\$0.00	\$0.00	\$414.69
10038-03	Patrick McManus	\$0.00	\$456.20	\$0.00	\$0.00	\$0.00	\$0.00	\$456.20
10039-03	Billie Jo Younce	\$0.00	\$239.82	\$0.00	\$0.00	\$0.00	\$0.00	\$239.82
10041-07	Teresa R. Redman	\$0.00	\$373.61	\$0.00	\$0.00	\$0.00	\$0.00	\$373.61
10043-02	Marisa Fulgham	\$0.00	\$321.84	\$0.00	\$0.00	\$0.00	\$0.00	\$321.84
10044-04	Dan & Leilani Sanfo	\$0.00	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.00
10044-05	Tyler Janssen	\$0.00	\$352.66	\$0.00	\$0.00	\$0.00	\$0.00	\$352.66
10052-10	Ed Jasper	\$0.00	\$18.99	\$0.00	\$0.00	\$0.00	\$0.00	\$18.99
10053-01	Rinda Howell	\$0.00	\$285.95	\$0.00	\$0.00	\$0.00	\$0.00	\$285.95
10064-26	Albert Rinehart	\$0.00	\$375.33	\$0.00	\$0.00	\$0.00	\$0.00	\$375.33
10065-02	Nellmarie Rose Chur	\$0.00	\$485.10	\$481.52	\$0.00	\$0.00	\$0.00	\$966.62
10067-02	Mike Allen Jr	\$0.00	\$458.12	\$0.00	\$0.00	\$0.00	\$0.00	\$458.12
10072-12	Jonah M Link	\$0.00	\$457.27	\$485.56	\$119.64	\$0.00	\$0.00	\$1,062.47
10073-04	Aaron Angerman	\$0.00	\$508.17	\$0.00	\$0.00	\$0.00	\$0.00	\$508.17
10075-02	Charles Ercolin	\$0.00	\$10.70	\$0.00	\$0.00	\$0.00	\$0.00	\$10.70

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10078-01	Frank Churchill Sr	\$0.00	\$317.24	\$0.00	\$0.00	\$0.00	\$0.00	\$317.24
10079-03	Charles Ercolin	\$0.00	\$437.18	\$0.00	\$0.00	\$0.00	\$0.00	\$437.18
10080-15	Charles Ercolin	\$0.00	\$192.20	\$0.00	\$0.00	\$0.00	\$0.00	\$192.20
10081-02	Marjy Wood	\$0.00	\$602.01	\$0.00	\$0.00	\$0.00	\$0.00	\$602.01
10083-01	John Hall	\$0.00	\$311.36	\$0.00	\$0.00	\$0.00	\$0.00	\$311.36
10085-01	Laurie Broad	\$0.00	\$253.19	\$0.00	\$0.00	\$0.00	\$0.00	\$253.19
10089-01	Dave Andresen	\$0.00	\$413.84	\$0.00	\$0.00	\$0.00	\$0.00	\$413.84
10091-02	Erin Andresen	\$0.00	\$419.93	\$0.00	\$0.00	\$0.00	\$0.00	\$419.93
10095-07	James C. Nelson	\$0.00	\$528.75	\$0.00	\$0.00	\$0.00	\$0.00	\$528.75
10101-04	Clay Hammer	\$0.00	\$505.97	\$0.00	\$0.00	\$0.00	\$0.00	\$505.97
10102-22	Shaleen Kuntz	\$0.00	\$477.48	\$496.79	\$149.21	\$0.00	\$0.00	\$1,123.48
10103-16	Sara Gadd	\$0.00	\$495.13	\$554.63	\$114.50	\$0.00	\$0.00	\$1,164.26
10107-09	Robert Lippert	\$0.00	\$342.42	\$0.00	\$0.00	\$0.00	\$0.00	\$342.42
10108-03	Dan Trail	\$0.00	\$295.41	\$0.00	\$0.00	\$0.00	\$0.00	\$295.41
10109-04	Arlene V Gedney	\$0.00	\$386.35	\$0.00	\$0.00	\$0.00	\$0.00	\$386.35
10111-08	Savannah R Smith	\$0.00	\$84.30	\$0.00	\$0.00	\$0.00	\$0.00	\$84.30
10114-13	Danika C Smith	\$0.00	\$371.42	\$0.00	\$0.00	\$0.00	\$0.00	\$371.42
10116-18	Jacob Hammer	\$0.00	\$358.84	\$0.00	\$0.00	\$0.00	\$0.00	\$358.84
10117-06	Patricia Ann MacDon	\$0.00	\$193.08	\$0.00	\$0.00	\$0.00	\$0.00	\$193.08
10119-01	Richard W Lentz	\$0.00	\$296.66	\$0.00	\$0.00	\$0.00	\$0.00	\$296.66
10121-10	Dorthea Rooney	\$0.00	(\$400.00)	(\$13.07)	\$0.00	\$0.00	\$0.00	(\$413.07)
10122-09	Kristina D Prescott	\$0.00	\$402.91	\$0.00	\$0.00	\$0.00	\$0.00	\$402.91
10126-17	Kaytlyn C Bruce	\$0.00	\$3.67	\$3.67	\$3.67	\$4.77	\$425.62	\$441.40
10127-07	Lester Kuntz	\$0.00	\$398.66	\$0.00	\$0.00	\$0.00	\$0.00	\$398.66
10128-05	David Bryner	\$0.00	\$292.30	\$7.70	\$0.00	\$0.00	\$0.00	\$300.00
10129-07	Becky Bliss	\$0.00	\$502.65	\$0.00	\$0.00	\$0.00	\$0.00	\$502.65
10130-01	Danette Grover	\$0.00	\$408.81	\$0.00	\$0.00	\$0.00	\$0.00	\$408.81
10131-10	George R Otto	\$0.00	\$371.36	\$0.00	\$0.00	\$0.00	\$0.00	\$371.36
10133-09	Gary J Buethe	\$0.00	\$398.21	\$0.00	\$0.00	\$0.00	\$0.00	\$398.21
10134-09	Brandon Kenfield	\$0.00	\$328.36	\$433.34	\$442.37	\$0.00	\$0.00	\$1,204.07
10136-03	Amber L Hillberry	\$0.00	\$438.80	\$0.00	\$0.00	\$0.00	\$0.00	\$438.80
10137-05	Rita Harms	\$0.00	\$489.99	\$0.00	\$0.00	\$0.00	\$0.00	\$489.99
10138-03	Melanie Schilling	\$0.00	(\$2.42)	\$0.00	\$0.00	\$0.00	\$0.00	(\$2.42)
10139-05	Terree Lee Pino	\$0.00	\$489.90	\$0.00	\$0.00	\$0.00	\$0.00	\$489.90
10140-15	Michael J Lewis	\$0.00	\$7.99	\$7.99	\$7.99	\$7.99	\$984.29	\$1,016.25
10142-04	Tami Stuart	\$0.00	\$390.95	\$0.00	\$0.00	\$0.00	\$0.00	\$390.95
10144-11	John C Schroeder	\$0.00	\$433.59	\$0.00	\$0.00	\$0.00	\$0.00	\$433.59
10145-10	Elizabeth Wirt	\$0.00	\$222.71	\$0.00	\$0.00	\$0.00	\$0.00	\$222.71

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10146-08	Mary Shilts	\$0.00	\$338.61	\$0.00	\$0.00	\$0.00	\$0.00	\$338.61
10149-01	Donna J. McKay	\$0.00	\$423.08	\$126.74	\$0.00	\$0.00	\$0.00	\$549.82
10153-04	Pearl Elain Baker	\$0.00	\$326.29	\$0.00	\$0.00	\$0.00	\$0.00	\$326.29
10154-07	John Waddington	\$0.00	\$0.00	\$0.00	\$0.00	(\$55.21)	\$0.00	(\$55.21)
10155-02	Dawn Copeland	\$0.00	\$209.99	\$0.00	\$0.00	\$0.00	\$0.00	\$209.99
10156-04	Briana Schilling	\$0.00	\$426.28	\$0.00	\$0.00	\$0.00	\$0.00	\$426.28
10157-18	Katlyn A Howell	\$0.00	\$377.23	\$0.00	\$0.00	\$0.00	\$0.00	\$377.23
10160-07	Thomas E Brown Jr	\$0.00	\$260.99	\$281.29	\$0.00	\$0.00	\$0.00	\$542.28
10161-01	Alonso Degrande Jr	\$0.00	\$388.51	\$574.97	\$713.85	\$0.00	\$0.00	\$1,677.33
10162-04	Darin Crayne	\$0.00	\$259.03	\$0.00	\$0.00	\$0.00	\$0.00	\$259.03
10164-03	Mark Armstrong	\$0.00	\$1,068.17	\$0.00	\$0.00	\$0.00	\$0.00	\$1,068.17
10165-02	Theresa Allen	\$0.00	\$836.01	\$0.00	\$0.00	\$0.00	\$0.00	\$836.01
10176-02	James Stough Jr	\$0.00	\$5.29	\$5.29	\$5.29	\$5.29	\$619.00	\$640.16
10176-03	Heather R Lorenz	\$0.00	\$247.92	\$0.00	\$0.00	\$0.00	\$0.00	\$247.92
10177-17	Royce R Rath	\$0.00	\$276.07	\$0.00	\$0.00	\$0.00	\$0.00	\$276.07
10179-02	Roger Gregg	\$0.00	\$27.42	\$0.00	\$0.00	\$0.00	\$0.00	\$27.42
10181-04	Roger Gregg	\$0.00	\$194.43	\$0.00	\$0.00	\$0.00	\$0.00	\$194.43
10182-01	Patricia Overbay	\$0.00	\$528.64	\$0.00	\$0.00	\$0.00	\$0.00	\$528.64
10183-01	Keith Appleman	\$0.00	\$586.06	\$0.00	\$0.00	\$0.00	\$0.00	\$586.06
10185-09	Amy Price	\$0.00	\$388.19	\$0.00	\$0.00	\$0.00	\$0.00	\$388.19
10188-02	Robbie Marshall	\$0.00	\$666.19	\$0.00	\$0.00	\$0.00	\$0.00	\$666.19
10189-02	Carmen Villarma	\$0.00	\$177.42	\$0.00	\$0.00	\$0.00	\$0.00	\$177.42
10191-04	Carmen Villarma	\$0.00	\$474.32	\$0.00	\$0.00	\$0.00	\$0.00	\$474.32
10194-27	Gablehouse Rentals	\$0.00	\$273.06	\$0.00	\$0.00	\$0.00	\$0.00	\$273.06
10195-12	Gablehouse Rentals	\$0.00	\$393.71	\$0.00	\$0.00	\$0.00	\$0.00	\$393.71
10198-02	Salvation Army	\$0.00	\$823.43	\$0.00	\$0.00	\$0.00	\$0.00	\$823.43
10199-09	Mike Matney	\$0.00	\$232.82	\$0.00	\$0.00	\$0.00	\$0.00	\$232.82
10200-05	Mike Matney	\$0.00	\$48.06	\$0.00	\$0.00	\$0.00	\$0.00	\$48.06
10202-02	Wrangell Extended S	\$0.00	\$337.31	\$0.00	\$0.00	\$0.00	\$0.00	\$337.31
10203-02	Wrangell Extended S	\$0.00	\$433.53	\$0.00	\$0.00	\$0.00	\$0.00	\$433.53
10205-01	Dot & Pf	\$0.00	\$619.33	\$0.00	\$0.00	\$0.00	\$0.00	\$619.33
10206-03	Donna Paul	\$0.00	\$653.15	\$0.00	\$0.00	\$0.00	\$0.00	\$653.15
10208-01	GCI Cable Inc.	\$0.00	\$286.18	\$0.00	\$0.00	\$0.00	\$0.00	\$286.18
10210-19	J.R. O'Riley	\$0.00	\$270.71	\$260.47	\$0.00	\$0.00	\$0.00	\$531.18
10212-02	Patrick McMurren	\$0.00	\$654.47	\$101.67	\$0.00	\$0.00	\$0.00	\$756.14
10217-01	Priscilla Gail Otte	\$0.00	\$274.40	\$0.00	\$0.00	\$0.00	\$0.00	\$274.40
10221-07	Holly Bashelier	\$0.00	\$322.39	\$0.00	\$0.00	\$0.00	\$0.00	\$322.39
225-01	Jonelle Bjorge	\$0.00	\$355.21	\$376.83	\$0.00	\$0.00	\$0.00	\$732.04

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10228-03	James Stough	\$0.00	\$295.07	\$0.00	\$0.00	\$0.00	\$0.00	\$295.07
10229-02	McKenna L Harding	\$0.00	\$349.52	\$107.48	\$0.00	\$0.00	\$0.00	\$457.00
10230-02	Samuel R Privett II	\$0.00	\$416.74	\$0.00	\$0.00	\$0.00	\$0.00	\$416.74
10234-03	Raymond A Hayes	\$0.00	\$550.05	\$0.00	\$0.00	\$0.00	\$0.00	\$550.05
10236-02	Megan Powell	\$0.00	\$807.17	\$0.00	\$0.00	\$0.00	\$0.00	\$807.17
10239-18	Dana M Thorp-Patter	\$0.00	\$218.39	\$0.00	\$0.00	\$0.00	\$0.00	\$218.39
10240-01	Angerman Rental	\$0.00	\$22.81	\$0.00	\$0.00	\$0.00	\$0.00	\$22.81
10241-05	Jennifer Lee Dozier	\$0.00	\$0.00	(\$3.83)	\$0.00	\$0.00	\$0.00	(\$3.83)
10242-06	Darian T Burley	\$0.00	\$319.61	\$0.00	\$0.00	\$0.00	\$0.00	\$319.61
10243-22	Brook McHolland	\$0.00	\$436.84	\$0.00	\$0.00	\$0.00	\$0.00	\$436.84
10244-01	Denice C Armstrong	\$0.00	\$0.00	(\$575.00)	\$0.00	\$0.00	(\$1,014.60)	(\$1,589.60)
10245-01	Elsie Bailey	\$0.00	\$419.13	\$0.00	\$0.00	\$0.00	\$0.00	\$419.13
10247-07	Erik L Scheib	\$0.00	\$400.46	\$0.00	\$0.00	\$0.00	\$0.00	\$400.46
10248-01	Ken Davidson Sr	\$0.00	\$569.72	\$0.00	\$0.00	\$0.00	\$0.00	\$569.72
10249-10	Mike Matney	\$0.00	\$740.78	\$0.00	\$0.00	\$0.00	\$0.00	\$740.78
10250-10	Sitka Electric	\$0.00	\$504.33	\$0.00	\$0.00	\$0.00	\$0.00	\$504.33
10251-01	Joe Kuntz	\$0.00	\$418.80	\$0.00	\$0.00	\$0.00	\$0.00	\$418.80
10252-01	Lurine McGee	\$0.00	\$158.35	\$0.00	\$0.00	\$0.00	\$0.00	\$158.35
10253-08	Sharlene Joseph	\$0.00	\$359.00	\$327.73	\$0.00	\$0.00	\$0.00	\$686.73
10255-05	Thomas E Roland	\$0.00	\$441.26	\$0.00	\$0.00	\$0.00	\$0.00	\$441.26
10257-10	Christopher K Marti	\$0.00	\$440.24	\$0.00	\$0.00	\$0.00	\$0.00	\$440.24
10258-02	Jillian Privett	\$0.00	\$782.22	\$727.66	\$0.00	\$0.00	\$0.00	\$1,509.88
10259-04	Rebekah Gile	\$0.00	\$577.06	\$0.00	\$0.00	\$0.00	\$0.00	\$577.06
10260-06	Wrangell IGA Inc	\$0.00	\$450.04	\$0.00	\$0.00	\$0.00	\$0.00	\$450.04
10261-09	Wrangell IGA Inc	\$0.00	\$465.79	\$0.00	\$0.00	\$0.00	\$0.00	\$465.79
10262-01	Jean S Brown	\$0.00	\$617.23	\$0.00	\$0.00	\$0.00	\$0.00	\$617.23
10263-02	Mercedes Angerman R	\$0.00	\$309.46	\$0.00	\$0.00	\$0.00	\$0.00	\$309.46
10264-01	Mercedes D Angerman	\$0.00	\$623.90	\$0.00	\$0.00	\$0.00	\$0.00	\$623.90
10265-01	Mercedes D Angerman	\$0.00	\$16.09	\$0.00	\$0.00	\$0.00	\$0.00	\$16.09
10266-04	Deborah E Lancaster	\$0.00	\$434.78	\$0.00	\$0.00	\$0.00	\$0.00	\$434.78
10267-01	Oliver Buness	\$0.00	\$754.78	\$0.00	\$0.00	\$0.00	\$0.00	\$754.78
10268-01	Sumi J Angerman	\$0.00	\$296.94	\$0.00	\$0.00	\$0.00	\$0.00	\$296.94
10269-06	Richard Churchill	\$0.00	\$329.38	\$0.00	\$0.00	\$0.00	\$0.00	\$329.38
10270-02	Christy R Gardner	\$0.00	\$451.72	\$487.99	\$0.00	\$0.00	\$0.00	\$939.71
10275-05	Jon Abrahamson	\$0.00	\$189.95	\$225.57	\$474.35	\$0.00	\$0.00	\$889.87
10276-01	Olga Norris	\$0.00	\$343.54	\$0.00	\$0.00	\$0.00	\$0.00	\$343.54
10277-02	Ottesen's Ace Hardw	\$0.00	\$1,706.58	\$1,576.54	\$0.00	\$0.00	\$0.00	\$3,283.12
10278-02	Ottesen's Ace Hardw	\$0.00	\$231.12	\$250.66	\$0.00	\$0.00	\$0.00	\$481.78

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10279-01	Catholic Community	\$0.00	\$1,014.22	\$0.00	\$0.00	\$0.00	\$0.00	\$1,014.22
10282-07	Andrew Scambler	\$0.00	\$432.35	\$0.00	\$0.00	\$0.00	\$0.00	\$432.35
10283-02	Alaska Power Teleph	\$0.00	\$1,237.85	\$0.00	\$0.00	\$0.00	\$0.00	\$1,237.85
10286-01	Jack Urata	\$0.00	\$555.31	\$0.00	\$0.00	\$0.00	\$0.00	\$555.31
10287-04	Angerman's Outlet	\$0.00	\$773.83	\$654.53	\$0.00	\$0.00	\$0.00	\$1,428.36
10288-01	Cruise Line Agencie	\$0.00	\$14.39	\$0.00	\$0.00	\$0.00	\$0.00	\$14.39
10289-02	Jethro Rentals	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
10290-01	Angerman's Inc.	\$0.00	\$1,547.02	\$1,353.12	\$0.00	\$0.00	\$0.00	\$2,900.14
10291-02	Angerman's Inc.	\$0.00	\$12.95	\$12.96	\$0.00	\$0.00	\$0.00	\$25.91
10292-05	North Star Ventures	\$0.00	\$2,013.48	\$0.00	\$0.00	\$0.00	\$0.00	\$2,013.48
10293-03	North Star Ventures	\$0.00	\$3,186.96	\$0.00	\$0.00	\$0.00	\$0.00	\$3,186.96
10295-03	North Star Ventures	\$0.00	\$914.83	\$0.00	\$0.00	\$0.00	\$0.00	\$914.83
10298-03	North Star Ventures	\$0.00	\$119.89	\$0.00	\$0.00	\$0.00	\$0.00	\$119.89
10299-04	Southeast Auto & Ma	\$0.00	\$774.39	\$0.00	\$0.00	\$0.00	\$0.00	\$774.39
10300-05	Alaska Waters	\$0.00	\$512.39	\$0.00	\$0.00	\$0.00	\$0.00	\$512.39
10310-05	Wrangell Properties	\$0.00	\$1,302.42	\$0.00	\$0.00	\$0.00	\$0.00	\$1,302.42
10313-02	LNM Services	\$0.00	\$505.58	\$0.00	\$0.00	\$0.00	\$0.00	\$505.58
10314-02	B.P.O.E.	\$0.00	\$2,369.71	\$0.00	\$0.00	\$0.00	\$0.00	\$2,369.71
10315-14	Southeast Propertie	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
10317-02	Wells Fargo Bank C/	\$0.00	\$798.18	\$0.00	\$0.00	\$0.00	\$0.00	\$798.18
10318-20	Arctic Chiropractic	\$0.00	\$551.98	\$0.00	\$0.00	\$0.00	\$0.00	\$551.98
10319-02	Arctic Chiropractic	\$0.00	\$398.80	\$0.00	\$0.00	\$0.00	\$0.00	\$398.80
10320-20	Arctic Chiropractic	\$0.00	\$432.46	\$0.00	\$0.00	\$0.00	\$0.00	\$432.46
10323-15	John H Mason	\$0.00	\$377.06	\$0.00	\$0.00	\$0.00	\$0.00	\$377.06
10324-22	Maliyah M Bilyeu	\$0.00	\$229.01	\$77.89	\$0.00	\$0.00	\$0.00	\$306.90
10325-34	WIMBERLEY-CURTIS IN	\$0.00	\$90.89	\$0.00	\$0.00	\$0.00	\$0.00	\$90.89
10326-20	Susan Boswell	\$0.00	\$231.50	\$0.00	\$0.00	\$0.00	\$0.00	\$231.50
10327-27	Virginia D Overton	\$0.00	\$252.39	\$0.00	\$0.00	\$0.00	\$0.00	\$252.39
10328-14	Brian Herman	\$0.00	\$137.55	\$0.00	\$0.00	\$0.00	\$0.00	\$137.55
10329-13	WIMBERLEY-CURTIS IN	\$0.00	\$251.46	\$0.00	\$0.00	\$0.00	\$0.00	\$251.46
10330-05	Wrangell Sentinel	\$0.00	\$238.52	\$0.00	\$0.00	\$0.00	\$0.00	\$238.52
10331-14	WIMBERLEY-CURTIS IN	\$0.00	\$81.23	\$0.00	\$0.00	\$0.00	\$0.00	\$81.23
10342-02	WIMBERLEY-CURTIS IN	\$0.00	\$45.42	\$0.00	\$0.00	\$0.00	\$0.00	\$45.42
10343-02	WIMBERLEY-CURTIS IN	\$0.00	\$277.15	\$0.00	\$0.00	\$0.00	\$0.00	\$277.15
10344-02	WIMBERLEY-CURTIS IN	\$0.00	\$181.26	\$0.00	\$0.00	\$0.00	\$0.00	\$181.26
10345-02	WIMBERLEY-CURTIS IN	\$0.00	\$260.06	\$0.00	\$0.00	\$0.00	\$0.00	\$260.06
10346-04	WIMBERLEY-CURTIS IN	\$0.00	\$352.09	\$0.00	\$0.00	\$0.00	\$0.00	\$352.09
10347-02	WIMBERLEY-CURTIS IN	\$0.00	\$77.23	\$0.00	\$0.00	\$0.00	\$0.00	\$77.23

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10348-02	WIMBERLEY-CURTIS IN	\$0.00	\$57.21	\$0.00	\$0.00	\$0.00	\$0.00	\$57.21
10349-02	WIMBERLEY-CURTIS IN	\$0.00	\$33.47	\$0.00	\$0.00	\$0.00	\$0.00	\$33.47
10350-04	Michelle Lopez	\$0.00	\$845.83	\$0.00	\$0.00	\$0.00	\$0.00	\$845.83
10353-13	Alisha M Mora	\$0.00	\$357.49	\$356.22	\$0.00	\$0.00	\$0.00	\$713.71
10354-03	Alisha M Mora	\$0.00	\$592.96	\$648.51	\$0.00	\$0.00	\$0.00	\$1,241.47
10355-04	Rayme's Bar #2	\$0.00	\$1,637.17	\$0.00	\$0.00	\$0.00	\$0.00	\$1,637.17
10356-04	Rayme's Bar #2	\$0.00	\$1,009.07	\$0.00	\$0.00	\$0.00	\$0.00	\$1,009.07
10358-28	April S Young	\$0.00	\$430.32	\$362.34	\$0.00	\$0.00	\$0.00	\$792.66
10359-27	Ronald R Simmons	\$0.00	\$289.43	\$0.00	\$0.00	\$0.00	\$0.00	\$289.43
10360-32	Kyla A Teat	\$0.00	\$342.56	\$0.00	\$0.00	\$0.00	\$0.00	\$342.56
10361-45	Jessy Tramontana	\$0.00	\$360.49	\$250.74	\$0.00	\$0.00	\$0.00	\$611.23
10362-02	Joy Dicey Phillips	\$0.00	\$81.60	\$0.00	\$0.00	\$0.00	\$0.00	\$81.60
10363-05	Melville B Bjorge	\$0.00	\$631.92	\$0.00	\$0.00	\$0.00	\$0.00	\$631.92
10365-01	Stikine Drug	\$0.00	\$615.50	\$0.00	\$0.00	\$0.00	\$0.00	\$615.50
10366-03	ANB Services LLC	\$0.00	\$44.12	\$0.00	\$0.00	\$0.00	\$0.00	\$44.12
10367-05	ANB Services LLC	\$0.00	\$89.32	\$0.00	\$0.00	\$0.00	\$0.00	\$89.32
10368-32	Wally Morales	\$0.00	\$305.12	\$309.56	\$310.61	\$50.94	\$0.00	\$976.23
10369-24	Cliff White-Rental	\$0.00	\$280.66	\$0.00	\$0.00	\$0.00	\$0.00	\$280.66
10370-16	Joshua Grunstein	\$0.00	\$199.15	\$0.00	\$0.00	\$0.00	\$0.00	\$199.15
10371-12	Bill Grover	\$0.00	\$388.76	\$0.00	\$0.00	\$0.00	\$0.00	\$388.76
10373-16	Leigh Chandler	\$0.00	\$310.76	\$322.12	\$0.00	\$0.00	\$0.00	\$632.88
10375-04	Bill Grover	\$0.00	\$615.28	\$0.00	\$0.00	\$0.00	\$0.00	\$615.28
10376-03	Laughing Star Hobbi	\$0.00	\$510.86	\$474.00	\$0.00	\$0.00	\$0.00	\$984.86
10377-25	Claire M Froehlich	\$0.00	\$303.41	\$293.60	\$0.00	\$0.00	\$0.00	\$597.01
10378-17	Colette Czarnecki	\$0.00	\$307.60	\$250.49	\$0.00	\$0.00	\$0.00	\$558.09
10379-14	Sebabi S Leballo	\$0.00	\$397.97	\$0.00	\$0.00	\$0.00	\$0.00	\$397.97
10381-12	Roger Purdy	\$0.00	\$135.39	\$0.00	\$0.00	\$0.00	\$0.00	\$135.39
10382-09	Nic's Place	\$0.00	\$663.90	\$0.00	\$0.00	\$0.00	\$0.00	\$663.90
10383-02	Diamond C	\$0.00	\$446.88	\$0.00	\$0.00	\$0.00	\$0.00	\$446.88
10386-01	First Bank	\$0.00	\$957.75	\$0.00	\$0.00	\$0.00	\$0.00	\$957.75
10387-02	Diamond C	\$0.00	\$305.19	\$0.00	\$0.00	\$0.00	\$0.00	\$305.19
10388-02	Diamond C	\$0.00	\$237.48	\$0.00	\$0.00	\$0.00	\$0.00	\$237.48
10389-03	Wrangell Cooperativ	\$0.00	\$25.56	\$0.00	\$0.00	\$0.00	\$0.00	\$25.56
10390-03	Wrangell Cooperativ	\$0.00	\$1,137.84	\$0.00	\$0.00	\$0.00	\$0.00	\$1,137.84
10393-02	Wrangell IGA Inc	\$0.00	\$6,596.41	\$0.00	\$0.00	\$0.00	\$0.00	\$6,596.41
10395-14	Spenser Dean Stavee	\$0.00	\$472.99	\$0.00	\$0.00	\$0.00	\$0.00	\$472.99
10397-03	James Edens	\$0.00	\$496.09	\$0.00	\$0.00	\$0.00	\$0.00	\$496.09
10400-13	Magnolia Beauty Bar	\$0.00	\$404.75	\$0.00	\$0.00	\$0.00	\$0.00	\$404.75

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Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10401-02	Darren Newman	\$0.00	\$340.89	\$0.00	\$0.00	\$0.00	\$0.00	\$340.89
10402-05	Zak's Cafe	\$0.00	\$585.00	\$0.00	\$0.00	\$0.00	\$0.00	\$585.00
10403-06	Katherine George-By	\$0.00	\$281.23	\$0.00	\$0.00	\$0.00	\$0.00	\$281.23
10405-21	Noah N Grant	\$0.00	\$558.78	\$0.00	\$0.00	\$0.00	\$0.00	\$558.78
10407-12	Scott J Heitman	\$0.00	\$223.96	\$0.00	\$0.00	\$0.00	\$0.00	\$223.96
10408-07	Joseph K Huke	\$0.00	\$270.14	\$0.00	\$0.00	\$0.00	\$0.00	\$270.14
10409-06	River's Mouth LLC	\$0.00	\$248.69	\$362.81	\$0.00	\$0.00	\$0.00	\$611.50
10410-25	Sharon E Gronlund	\$0.00	\$174.57	\$0.00	\$0.00	\$0.00	\$0.00	\$174.57
10411-21	Zee McManus	\$0.00	\$240.93	\$0.00	\$0.00	\$0.00	\$0.00	\$240.93
10412-08	Richard M. Johnson	\$0.00	\$244.27	\$112.49	\$0.00	\$0.00	\$0.00	\$356.76
10415-01	GCI Cable Inc.	\$0.00	\$31.93	\$0.00	\$0.00	\$0.00	\$0.00	\$31.93
10416-01	Robert Wickman	\$0.00	\$367.04	\$0.00	\$0.00	\$0.00	\$0.00	\$367.04
10419-01	City Market Inc.	\$0.00	\$6,212.25	\$0.00	\$0.00	\$0.00	\$0.00	\$6,212.25
10420-01	The Bay Company	\$0.00	\$13.31	\$0.00	\$0.00	\$0.00	\$0.00	\$13.31
10422-02	City Market Inc.	\$0.00	\$588.12	\$0.00	\$0.00	\$0.00	\$0.00	\$588.12
10423-01	Sentry Hardware & M	\$0.00	\$946.50	\$0.00	\$0.00	\$0.00	\$0.00	\$946.50
10424-01	Sentry Hardware & M	\$0.00	\$1,600.16	\$0.00	\$0.00	\$0.00	\$0.00	\$1,600.16
10425-10	Kevin M McCallister	\$0.00	\$663.99	\$302.48	\$0.00	\$0.00	\$0.00	\$966.47
10431-01	Arrowhead Transfer	\$0.00	\$708.74	\$0.00	\$0.00	\$0.00	\$0.00	\$708.74
10432-01	Arrowhead Transfer	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
10441-03	Superior Marine LLC	\$0.00	\$444.30	\$0.00	\$0.00	\$0.00	\$0.00	\$444.30
10442-24	Drew Eyon	\$0.00	\$441.19	\$0.00	\$0.00	\$0.00	\$0.00	\$441.19
10443-16	Trident Seafoods Co	\$0.00	\$215.24	\$0.00	\$0.00	\$0.00	\$0.00	\$215.24
10444-21	Vickie Black	\$0.00	\$164.76	\$0.00	\$0.00	\$0.00	\$0.00	\$164.76
10448-19	Terri McGee	\$0.00	\$230.83	\$0.00	\$0.00	\$0.00	\$0.00	\$230.83
10449-21	Ed Kalkins	\$0.00	\$356.47	\$0.00	\$0.00	\$0.00	\$0.00	\$356.47
10450-46	Carla Ann Eldridge	\$0.00	\$412.45	\$400.22	\$436.32	\$0.00	\$0.00	\$1,248.99
10456-02	Tarren's Storage So	\$0.00	\$346.72	\$0.00	\$0.00	\$0.00	\$0.00	\$346.72
10458-16	Jerry H Knapp Jr	\$0.00	\$382.48	\$71.53	\$0.00	\$0.00	\$0.00	\$454.01
10459-01	Mark & Nola Walker	\$0.00	\$267.08	\$0.00	\$0.00	\$0.00	\$0.00	\$267.08
10460-08	Beth Massin	\$0.00	\$362.44	\$0.00	\$0.00	\$0.00	\$0.00	\$362.44
10461-47	Jazmyn Wright	\$0.00	\$214.09	\$0.00	\$0.00	\$0.00	\$0.00	\$214.09
10463-25	Ford NW Curtis	\$0.00	\$227.85	\$0.00	\$0.00	\$0.00	\$0.00	\$227.85
10465-43	Christopher E McCow	\$0.00	\$248.91	\$0.00	\$0.00	\$0.00	\$0.00	\$248.91
10467-05	Steve Miller	\$0.00	\$628.04	\$0.00	\$0.00	\$0.00	\$0.00	\$628.04
10470-01	Dave Svendsen	\$0.00	\$478.72	\$0.00	\$0.00	\$0.00	\$0.00	\$478.72
10471-01	Barbara Neyman	\$0.00	\$415.23	\$0.00	\$0.00	\$0.00	\$0.00	\$415.23
10474-01	Harry M Churchill	\$0.00	\$339.50	\$0.00	\$0.00	\$0.00	\$0.00	\$339.50

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Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10476-03	Terri Loomis	\$0.00	\$434.66	\$0.00	\$0.00	\$0.00	\$0.00	\$434.66
10478-03	Joseph C Delabrue	\$0.00	\$445.02	\$0.00	\$0.00	\$0.00	\$0.00	\$445.02
10479-32	Noah B Stewart	\$0.00	\$370.10	\$0.00	\$0.00	\$0.00	\$0.00	\$370.10
10480-30	Michael E Rooney	\$0.00	\$255.88	\$0.00	\$0.00	\$0.00	\$0.00	\$255.88
10481-28	Kristofer Vasquez-K	\$0.00	\$247.60	\$246.25	\$0.00	\$0.00	\$0.00	\$493.85
10485-05	Sara B Aleksieva	\$0.00	\$6.48	\$99.65	\$5.65	\$5.65	\$653.62	\$771.05
10486-01	Dan Gross	\$0.00	\$650.44	\$0.00	\$0.00	\$0.00	\$0.00	\$650.44
10487-01	Kstk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,520.89)	(\$2,520.89)
10488-03	Tamra Claggett	\$0.00	\$241.45	\$0.00	\$0.00	\$0.00	\$0.00	\$241.45
10489-12	Rowen L Wiederspohn	\$0.00	\$233.75	\$0.00	\$0.00	\$0.00	\$0.00	\$233.75
10490-11	Mercedes M Morgan	\$0.00	\$253.06	\$0.00	\$0.00	\$0.00	\$0.00	\$253.06
10491-02	Roland B Wimberley	\$0.00	\$1.48	\$1.48	\$1.48	\$1.48	\$170.71	\$176.63
10493-15	Trey M Nini	\$0.00	\$887.58	\$0.00	\$0.00	\$0.00	\$0.00	\$887.58
10494-01	Wrangell High Schoo	\$0.00	\$14,187.07	\$0.00	\$0.00	\$0.00	\$0.00	\$14,187.07
10497-01	DOT&PF Southcoast S	\$0.00	\$16.06	\$0.00	\$0.00	\$0.00	\$0.00	\$16.06
10498-01	Wrangell Public Sch	\$0.00	\$1,717.26	\$0.00	\$0.00	\$0.00	\$0.00	\$1,717.26
10503-16	Christopher Freeman	\$0.00	\$1.73	\$1.73	\$1.73	\$1.73	\$211.56	\$218.48
10503-18	Ahmadou Bamba Lo	\$0.00	\$32.83	\$0.00	\$0.00	\$0.00	\$0.00	\$32.83
10504-01	Janice Emde	\$0.00	\$510.25	\$0.00	\$0.00	\$0.00	\$0.00	\$510.25
10505-06	Mert Everson	\$0.00	\$342.56	\$0.00	\$0.00	\$0.00	\$0.00	\$342.56
10507-01	Elsie Bailey	\$0.00	\$410.85	\$0.00	\$0.00	\$0.00	\$0.00	\$410.85
10511-01	Dan Roope	\$0.00	\$242.77	\$0.00	\$0.00	\$0.00	\$0.00	\$242.77
10512-01	Einar Haaseth	\$0.00	\$542.78	\$0.00	\$0.00	\$0.00	\$0.00	\$542.78
10513-01	Jeff Rooney	\$0.00	\$412.26	\$0.00	\$0.00	\$0.00	\$0.00	\$412.26
10514-29	Maxmo Rentals LLC	\$0.00	\$237.47	\$0.00	\$0.00	\$0.00	\$0.00	\$237.47
10515-01	Presbyterian Church	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$20,983.53)	(\$20,983.53)
10516-03	Presbyterian Manse	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$504.00)	(\$504.00)
10517-01	St. Rose of Lima Ca	\$0.00	\$225.71	\$0.10	\$0.00	\$0.00	\$0.00	\$225.81
10518-01	St. Rose of Lima Ca	\$0.00	\$197.04	\$0.00	\$0.00	\$0.00	\$0.00	\$197.04
10519-01	Jody & Elsie Lindle	\$0.00	\$584.49	\$0.00	\$0.00	\$0.00	\$0.00	\$584.49
10521-03	Grace Cano	\$0.00	\$4.71	\$4.71	\$4.71	\$4.71	\$567.66	\$586.50
10521-05	Sean T Gillen	\$0.00	\$360.37	\$0.00	\$0.00	\$0.00	\$0.00	\$360.37
10522-03	Philip D Powers	\$0.00	\$913.62	\$0.00	\$0.00	\$0.00	\$0.00	\$913.62
10523-03	Wayne St John	\$0.00	\$489.74	\$488.20	\$0.00	\$0.00	\$0.00	\$977.94
10524-27	Harrison Steckman	\$0.00	\$396.54	\$0.00	\$0.00	\$0.00	\$0.00	\$396.54
10525-39	Joseph C Smith	\$0.00	\$377.95	\$0.00	\$0.00	\$0.00	\$0.00	\$377.95
10526-35	WHITE RENTALS LLC	\$0.00	\$241.42	\$0.00	\$0.00	\$0.00	\$0.00	\$241.42
10527-20	WHITE RENTALS LLC	\$0.00	\$53.49	\$0.00	\$0.00	\$0.00	\$0.00	\$53.49

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10528-01	WHITE RENTALS LLC	\$0.00	\$12.52	\$0.00	\$0.00	\$0.00	\$0.00	\$12.52
10529-05	Marie Davidson	\$0.00	\$0.00	\$0.00	\$0.84	\$0.00	\$0.00	\$0.84
10529-06	Caroline Jean Atter	\$0.00	\$252.57	\$0.00	\$0.00	\$0.00	\$0.00	\$252.57
10531-02	Jeff Abrahamson	\$0.00	\$211.43	\$0.00	\$0.00	\$0.00	\$0.00	\$211.43
10532-01	Lynn D Maxand	\$0.00	\$618.36	\$0.00	\$0.00	\$0.00	\$0.00	\$618.36
10533-01	Jeff Angerman	\$0.00	\$607.20	\$0.00	\$0.00	\$0.00	\$0.00	\$607.20
10534-16	Kevin Skeek	\$0.00	\$425.89	\$392.42	\$0.00	\$0.00	\$0.00	\$818.31
10535-01	Terry Buness	\$0.00	\$646.42	\$0.00	\$0.00	\$0.00	\$0.00	\$646.42
10536-02	Kenneth R Lewis Jr	\$0.00	\$481.93	\$0.00	\$0.00	\$0.00	\$0.00	\$481.93
10537-02	Teddy V. Williams	\$0.00	\$189.79	\$0.00	\$0.00	\$0.00	\$0.00	\$189.79
10538-06	Rob Hayes	\$0.00	\$742.36	\$0.00	\$0.00	\$0.00	\$0.00	\$742.36
10540-01	Mike Lockabey	\$0.00	\$228.89	\$0.00	\$0.00	\$0.00	\$0.00	\$228.89
10541-01	Mike Lockabey	\$0.00	\$194.85	\$0.00	\$0.00	\$0.00	\$0.00	\$194.85
10544-30	AB Ventures	\$0.00	(\$0.40)	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.40)
10545-14	Capricia D Hill	\$0.00	\$7.27	\$7.27	\$7.27	\$7.27	\$905.38	\$934.46
10547-11	Peter M Chaille	\$0.00	\$561.65	\$0.00	\$0.00	\$0.00	\$0.00	\$561.65
10548-02	Trident Seafoods Co	\$0.00	\$236.80	\$0.00	\$0.00	\$0.00	\$0.00	\$236.80
10549-13	Katlyn Powell	\$0.00	\$531.71	\$0.00	\$0.00	\$0.00	\$0.00	\$531.71
10550-01	Vivian Grossardt	\$0.00	\$445.24	\$0.00	\$0.00	\$0.00	\$0.00	\$445.24
10551-09	Wrangell Properties	\$0.00	\$48.27	\$0.00	\$0.00	\$0.00	\$0.00	\$48.27
10552-03	Mike Ottesen	\$0.00	\$520.57	\$0.00	\$0.00	\$0.00	\$0.00	\$520.57
10553-10	Kade J Torgramsen	\$0.00	\$735.69	\$0.00	\$0.00	\$0.00	\$0.00	\$735.69
10554-02	Don & Darlene Rilat	\$0.00	\$728.54	\$0.00	\$0.00	\$0.00	\$0.00	\$728.54
10555-30	Cathy Carlson	\$0.00	\$241.42	\$114.16	\$0.00	\$0.00	\$0.00	\$355.58
10556-02	Brian Rooney	\$0.00	\$264.25	\$0.00	\$0.00	\$0.00	\$0.00	\$264.25
10557-06	Randy Churchill	\$0.00	\$892.58	\$0.00	\$0.00	\$0.00	\$0.00	\$892.58
10558-01	Frank Young	\$0.00	\$368.02	\$0.00	\$0.00	\$0.00	\$0.00	\$368.02
10559-03	Asia White	\$0.00	\$490.84	\$176.23	\$0.00	\$0.00	\$0.00	\$667.07
10560-05	Chere L Klein-Enrig	\$0.00	\$258.36	\$0.00	\$0.00	\$0.00	\$0.00	\$258.36
10563-01	Walter Moorhead	\$0.00	\$277.88	\$0.00	\$0.00	\$0.00	\$0.00	\$277.88
10565-01	Walter White	\$0.00	\$598.02	\$0.00	\$0.00	\$0.00	\$0.00	\$598.02
10566-02	Steve Thomassen Jr	\$0.00	\$1,074.43	\$0.00	\$0.00	\$0.00	\$0.00	\$1,074.43
10568-03	John Martin	\$0.00	\$482.05	\$0.00	\$0.00	\$0.00	\$0.00	\$482.05
10569-01	Karl Gladsjo	\$0.00	\$561.88	\$0.00	\$0.00	\$0.00	\$0.00	\$561.88
10573-02	Mike Barnes	\$0.00	\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$296.04
10574-03	Paul Southland	\$0.00	\$738.82	\$0.00	\$0.00	\$0.00	\$0.00	\$738.82
10575-01	Tom Sims	\$0.00	\$792.18	\$0.00	\$0.00	\$0.00	\$0.00	\$792.18
10576-05	Michael J Ottesen	\$0.00	\$223.77	\$0.00	\$0.00	\$0.00	\$0.00	\$223.77

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10579-02	Ryan Edgley	\$0.00	\$3.29	\$4.39	\$110.60	\$266.64	\$0.00	\$384.92
10580-06	Ron Schmohl	\$0.00	\$390.61	\$0.00	\$0.00	\$0.00	\$0.00	\$390.61
10581-01	Ivan Simonek	\$0.00	\$260.63	\$0.00	\$0.00	\$0.00	\$0.00	\$260.63
10582-18	Nancy B Guthrie	\$0.00	\$208.41	\$0.00	\$0.00	\$0.00	\$0.00	\$208.41
10583-01	Robert M. Rooney	\$0.00	\$783.19	\$0.00	\$0.00	\$0.00	\$0.00	\$783.19
10585-03	Jacquiline De Monti	\$0.00	\$455.38	\$0.00	\$0.00	\$0.00	\$0.00	\$455.38
10586-07	Jeremy J Powell	\$0.00	\$248.58	\$0.00	\$0.00	\$0.00	\$0.00	\$248.58
10587-02	Kjell Nore Jr	\$0.00	(\$112.73)	\$0.00	\$0.00	\$0.00	\$0.00	(\$112.73)
10588-04	Jordan Buness	\$0.00	\$872.46	\$0.00	\$0.00	\$0.00	\$0.00	\$872.46
10589-01	Steve Beers	\$0.00	\$370.10	\$0.00	\$0.00	\$0.00	\$0.00	\$370.10
10590-07	Allison Rolf	\$0.00	\$621.58	\$0.00	\$0.00	\$0.00	\$0.00	\$621.58
10600-04	Elijah Comstock	\$0.00	\$443.48	\$0.00	\$0.00	\$0.00	\$0.00	\$443.48
10601-05	Rick Matney	\$0.00	\$645.28	\$0.00	\$0.00	\$0.00	\$0.00	\$645.28
10603-19	Scott Brown	\$0.00	\$601.30	\$551.26	\$0.00	\$0.00	\$0.00	\$1,152.56
10604-04	James Early	\$0.00	\$652.17	\$0.00	\$0.00	\$0.00	\$0.00	\$652.17
10607-01	William Messmer	\$0.00	\$515.18	\$0.00	\$0.00	\$0.00	\$0.00	\$515.18
10608-02	Ralph Walden	\$0.00	\$507.25	\$0.00	\$0.00	\$0.00	\$0.00	\$507.25
10609-11	Sarah J Scheiner	\$0.00	\$501.40	\$0.00	\$0.00	\$0.00	\$0.00	\$501.40
10611-03	Bruce McQueen	\$0.00	\$311.13	\$0.00	\$0.00	\$0.00	\$0.00	\$311.13
10612-01	AT&T c/o Cass Infom	\$0.00	\$530.20	\$0.00	\$0.00	\$0.00	\$0.00	\$530.20
10613-08	Dustin Johnson	\$0.00	\$442.03	\$0.00	\$0.00	\$0.00	\$0.00	\$442.03
10619-03	Dave Miller	\$0.00	\$746.75	\$0.00	\$0.00	\$0.00	\$0.00	\$746.75
10620-01	Roberta Floyd	\$0.00	\$379.56	\$0.00	\$0.00	\$0.00	\$0.00	\$379.56
10621-08	Amanda Johnson	\$0.00	\$657.38	\$517.06	\$593.77	\$0.00	\$0.00	\$1,768.21
10623-07	Sue Ritchie	\$0.00	\$474.69	\$0.00	\$0.00	\$0.00	\$0.00	\$474.69
10624-02	James D Leslie II	\$0.00	\$664.68	\$0.00	\$0.00	\$0.00	\$0.00	\$664.68
10625-07	Steve Prysunka	\$0.00	\$223.75	\$0.00	\$0.00	\$0.00	\$0.00	\$223.75
10626-02	Steve Prysunka	\$0.00	\$921.13	\$0.00	\$0.00	\$0.00	\$0.00	\$921.13
10627-01	Chet Powell Sr	\$0.00	\$498.27	\$0.00	\$0.00	\$0.00	\$0.00	\$498.27
10628-01	Mike Howell Sr.	\$0.00	\$763.02	\$0.00	\$0.00	\$0.00	\$0.00	\$763.02
10629-01	Mike Howell Sr.	\$0.00	\$79.79	\$0.00	\$0.00	\$0.00	\$0.00	\$79.79
10630-01	Dick Angerman	\$0.00	\$322.25	\$0.00	\$0.00	\$0.00	\$0.00	\$322.25
10631-01	Janice Emde	\$0.00	\$304.59	\$0.00	\$0.00	\$0.00	\$0.00	\$304.59
10632-04	Jack Carney	\$0.00	\$445.94	\$0.00	\$0.00	\$0.00	\$0.00	\$445.94
10633-01	Ed Harding	\$0.00	\$306.36	\$342.98	\$0.00	\$0.00	\$0.00	\$649.34
10635-05	Brooke Reynolds	\$0.00	\$340.75	\$0.00	\$0.00	\$0.00	\$0.00	\$340.75
10638-44	Bryana B Ratliff	\$0.00	\$297.94	\$297.27	\$0.00	\$0.00	\$0.00	\$595.21
10641-31	Tristan Botsford	\$0.00	\$387.16	\$342.99	\$0.00	\$0.00	\$0.00	\$730.15

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Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10642-29	Brittney A Holder	\$0.00	\$539.99	\$0.00	\$0.00	\$0.00	\$0.00	\$539.99
10643-22	John E F Washington	\$0.00	\$347.13	\$315.57	\$3.40	\$0.00	\$0.00	\$666.10
10644-13	Taylor Stavee	\$0.00	\$6.73	\$6.73	\$6.73	\$6.73	\$810.39	\$837.31
10644-15	Bradlee E Sample	\$0.00	\$321.34	\$0.00	\$0.00	\$0.00	\$0.00	\$321.34
10645-49	Alicia M Armstrong	\$0.00	\$241.61	\$237.45	\$0.00	\$0.00	\$0.00	\$479.06
10647-01	Jason Clark	\$0.00	\$525.11	\$120.79	\$0.00	\$0.00	\$0.00	\$645.90
10648-02	Luke Messmer	\$0.00	\$0.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01
10649-02	Southeast Propertie	\$0.00	\$439.97	\$0.00	\$0.00	\$0.00	\$0.00	\$439.97
10650-08	William R Burr	\$0.00	\$538.64	\$0.00	\$0.00	\$0.00	\$0.00	\$538.64
10651-17	Heather A Kaminsky	\$0.00	\$309.67	\$0.00	\$0.00	\$0.00	\$0.00	\$309.67
10652-02	Wayne Easterly	\$0.00	\$657.89	\$424.74	\$0.00	\$0.00	\$0.00	\$1,082.63
10653-01	Sandy Churchill	\$0.00	\$410.16	\$0.00	\$0.00	\$0.00	\$0.00	\$410.16
10655-08	April Hutchinson	\$0.00	\$263.69	\$0.00	\$0.00	\$0.00	\$0.00	\$263.69
10657-06	April Hutchinson	\$0.00	\$426.00	\$0.00	\$0.00	\$0.00	\$0.00	\$426.00
10660-01	Jan Martin	\$0.00	\$462.84	\$0.00	\$0.00	\$0.00	\$0.00	\$462.84
10661-02	Yvonne Powers	\$0.00	\$367.74	\$0.00	\$0.00	\$0.00	\$0.00	\$367.74
10705-08	Bill Goodale	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
10706-02	Bob Stedman	\$0.00	\$0.00	\$0.00	(\$268.51)	\$0.00	\$0.00	(\$268.51)
10708-02	Stan Guggenbickler	\$0.00	\$49.19	\$94.61	\$0.00	\$0.00	\$0.00	\$143.80
10710-04	Greg & Carrie McCor	\$0.00	\$209.10	\$0.00	\$0.00	\$0.00	\$0.00	\$209.10
10711-08	Scott J Heitman	\$0.00	\$33.32	\$0.00	\$0.00	\$0.00	\$0.00	\$33.32
10713-07	Charles J Kanieski	\$0.00	\$121.44	\$0.00	\$0.00	\$0.00	\$0.00	\$121.44
10716-10	Samuel M Armstrong	\$0.00	\$108.10	\$0.00	\$0.00	\$0.00	\$0.00	\$108.10
10717-05	Patrick J Freeman	\$0.00	\$181.79	\$0.00	\$0.00	\$0.00	\$0.00	\$181.79
10718-02	Winston J. Davies	\$0.00	\$134.33	\$0.00	\$0.00	\$0.00	\$0.00	\$134.33
10719-04	William R Tonsgard	\$0.00	\$153.73	\$0.00	\$0.00	\$0.00	\$0.00	\$153.73
10720-04	Matthew M Houser	\$0.00	\$77.85	\$0.00	\$0.00	\$0.00	\$0.00	\$77.85
10722-05	Heather R Lorenz	\$0.00	\$16.56	\$0.00	\$0.00	\$0.00	\$0.00	\$16.56
10723-03	Ken Hoover	\$0.00	\$346.25	\$0.00	\$0.00	\$0.00	\$0.00	\$346.25
10725-01	Paul Southland	\$0.00	\$30.37	\$0.00	\$0.00	\$0.00	\$0.00	\$30.37
10726-05	Cuff K Blakeley	\$0.00	\$256.89	\$0.00	\$0.00	\$0.00	\$0.00	\$256.89
10727-05	John Verhey	\$0.00	\$45.73	\$0.00	\$0.00	\$0.00	\$0.00	\$45.73
10728-05	Randy Easterly	\$0.00	\$63.26	\$0.00	\$0.00	\$0.00	\$0.00	\$63.26
10729-03	Sam R Prysunka	\$0.00	\$137.43	\$0.00	\$0.00	\$0.00	\$0.00	\$137.43
10730-05	Dawson David Miller	\$0.00	\$126.41	\$0.00	\$0.00	\$0.00	\$0.00	\$126.41
10731-07	Kevin D Anderson	\$0.00	\$48.52	\$0.00	\$0.00	\$0.00	\$0.00	\$48.52
10732-05	David Wolten	\$0.00	\$80.18	\$0.00	\$0.00	\$0.00	\$0.00	\$80.18
10735-06	Dale Erickson	\$0.00	\$134.95	\$0.00	\$0.00	\$0.00	\$0.00	\$134.95

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Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10736-06	Meghann E Welsh	\$0.00	\$144.56	\$0.00	\$0.00	\$0.00	\$0.00	\$144.56
10737-07	James R Teich	\$0.00	\$148.90	\$0.00	\$0.00	\$0.00	\$0.00	\$148.90
10739-03	Chris Johnson	\$0.00	\$102.21	\$0.00	\$0.00	\$0.00	\$0.00	\$102.21
10740-01	Tom Sims	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
10742-01	Ron Opheim	\$0.00	\$123.00	\$0.00	\$0.00	\$0.00	\$0.00	\$123.00
10743-01	Alan Reeves	\$0.00	\$109.03	\$0.00	\$0.00	\$0.00	\$0.00	\$109.03
10744-01	Chris Guggenbickler	\$0.00	\$147.66	\$0.07	\$0.00	\$0.00	\$0.00	\$147.73
10745-07	Richard Scott Phill	\$0.00	\$48.47	\$65.28	\$0.00	\$0.00	\$0.00	\$113.75
10746-07	Eric Kading	\$0.00	\$256.12	\$0.00	\$0.00	\$0.00	\$0.00	\$256.12
10747-12	Alan D Norman	\$0.00	\$157.59	\$0.00	\$0.00	\$0.00	\$0.00	\$157.59
10748-02	Ryan Kelly	\$0.00	\$94.45	\$0.00	\$0.00	\$0.00	\$0.00	\$94.45
10749-03	Bill Wakefield	\$0.00	\$202.59	\$0.00	\$0.00	\$0.00	\$0.00	\$202.59
10750-03	LeRoy Christiansen	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
10752-06	James J Freeman	\$0.00	\$183.03	\$0.00	\$0.00	\$0.00	\$0.00	\$183.03
10753-04	Dean Cameron	\$0.00	\$207.86	\$0.00	\$0.00	\$0.00	\$0.00	\$207.86
10754-05	Artha W Deruyter	\$0.00	\$180.40	\$0.00	\$0.00	\$0.00	\$0.00	\$180.40
10755-04	Tyler Janssen	\$0.00	\$130.13	\$0.00	\$0.00	\$0.00	\$0.00	\$130.13
10756-07	Randell Southland	\$0.00	\$87.62	\$0.00	\$0.00	\$0.00	\$0.00	\$87.62
10757-08	Herbert James Gasse	\$0.00	\$194.20	\$0.00	\$0.00	\$0.00	\$0.00	\$194.20
10758-05	Tim Sawyer	\$0.00	\$168.76	\$0.00	\$0.00	\$0.00	\$0.00	\$168.76
10762-19	Ryan Studley	\$0.00	\$110.27	\$0.00	\$0.00	\$0.00	\$0.00	\$110.27
10763-15	Christopher Wiita	\$0.00	\$70.41	\$0.00	\$0.00	\$0.00	\$0.00	\$70.41
10764-07	Tom Brady	\$0.00	\$153.10	\$0.00	\$0.00	\$0.00	\$0.00	\$153.10
10766-10	F/V VENUS LLC	\$0.00	\$77.07	\$0.00	\$0.00	\$0.00	\$0.00	\$77.07
10767-13	Duane King	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$780.61)	(\$780.61)
10768-06	Mechel L Meek	\$0.00	\$557.42	\$0.00	\$0.00	\$0.00	\$0.00	\$557.42
10769-07	Todd Smith	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
10771-01	F/V VENUS LLC	\$0.00	\$126.56	\$0.00	\$0.00	\$0.00	\$0.00	\$126.56
10773-06	Dana Pratt	\$0.00	\$156.67	\$0.00	\$0.00	\$0.00	\$0.00	\$156.67
10775-05	Lucy Moline-Robinso	\$0.00	\$230.52	\$0.00	\$0.00	\$0.00	\$0.00	\$230.52
10776-05	John G Ross	\$0.00	\$0.00	\$0.00	(\$7.11)	\$0.00	\$0.00	(\$7.11)
10777-01	Ken Vorisek	\$0.00	\$237.65	\$0.00	\$0.00	\$0.00	\$0.00	\$237.65
10779-02	Loren Lewis	\$0.00	\$8.30	\$0.00	\$0.00	\$0.00	\$0.00	\$8.30
10780-04	Ken Rice	\$0.00	\$38.13	\$0.00	\$0.00	\$0.00	\$0.00	\$38.13
10781-05	Robert E Johnson	\$0.00	\$87.78	\$0.00	\$0.00	\$0.00	\$0.00	\$87.78
10782-03	Mark Hinkie	\$0.00	\$125.48	\$0.00	\$0.00	\$0.00	\$0.00	\$125.48
10783-03	Antonio Lee Silva	\$0.00	\$74.13	\$0.00	\$0.00	\$0.00	\$0.00	\$74.13
10784-01	Roger Gregg	\$0.00	\$127.03	\$0.00	\$0.00	\$0.00	\$0.00	\$127.03

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10785-04	Donald A Lassila	\$0.00	\$154.49	\$0.00	\$0.00	\$0.00	\$0.00	\$154.49
10787-03	5 Star Fish LLC	\$0.00	\$111.67	\$0.00	\$0.00	\$0.00	\$0.00	\$111.67
10788-02	Tanner Smith	\$0.00	\$240.75	\$0.00	\$0.00	\$0.00	\$0.00	\$240.75
10789-07	Myriam M Dietrich	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
10790-05	Jeff Huber	\$0.00	\$167.68	\$0.00	\$0.00	\$0.00	\$0.00	\$167.68
10791-01	Alaska Coastal Adve	\$0.00	\$24.63	\$0.00	\$0.00	\$0.00	\$0.00	\$24.63
10793-02	Patrick Lennon	\$0.00	\$167.37	\$0.00	\$0.00	\$0.00	\$0.00	\$167.37
10794-03	Fernand M Espiau	\$0.00	\$18.12	\$0.00	\$0.00	\$0.00	\$0.00	\$18.12
10795-04	Mark Stevens	\$0.00	\$38.17	\$40.46	\$0.00	\$0.00	\$0.00	\$78.63
10797-12	Steve Helgeson	\$0.00	\$183.98	\$0.00	\$0.00	\$0.00	\$0.00	\$183.98
10798-03	Barrie Hutchinson	\$0.00	\$72.27	\$0.00	\$0.00	\$0.00	\$0.00	\$72.27
10802-04	Gabe Winter	\$0.00	\$156.35	\$0.00	\$0.00	\$0.00	\$0.00	\$156.35
10803-02	Bill Knecht	\$0.00	\$89.17	\$0.00	\$0.00	\$0.00	\$0.00	\$89.17
10805-02	Daniel Melling	\$0.00	\$142.86	\$0.00	\$0.00	\$0.00	\$0.00	\$142.86
10806-02	Mark & Dee Galla	\$0.00	\$55.19	\$0.00	\$0.00	\$0.00	\$0.00	\$55.19
10809-10	Joseph W Holden	\$0.00	\$0.00	\$0.00	(\$838.76)	\$0.00	\$0.00	(\$838.76)
10810-04	Matt K Erickson	\$0.00	\$66.83	\$0.00	\$0.00	\$0.00	\$0.00	\$66.83
10813-04	Eric G Morrow	\$0.00	\$66.03	\$0.00	\$0.00	\$0.00	\$0.00	\$66.03
10814-11	Michael Louis McCar	\$0.00	\$257.51	\$0.00	\$0.00	\$0.00	\$0.00	\$257.51
10815-07	Michael A Firari Jr	\$0.00	\$6.09	\$0.00	\$0.00	\$0.00	\$0.00	\$6.09
10817-05	Superior Marine Ser	\$0.00	\$16.87	\$0.00	\$0.00	\$0.00	\$0.00	\$16.87
10818-03	Philip A Stime	\$0.00	\$16.09	\$0.00	\$0.00	\$0.00	\$0.00	\$16.09
10821-07	Brenda Schwartz Yea	\$0.00	\$79.55	\$0.00	\$0.00	\$0.00	\$0.00	\$79.55
10871-01	Southeast Alaska Po	\$0.00	\$461.36	\$0.00	\$0.00	\$0.00	\$0.00	\$461.36
10872-01	Southeast Alaska Po	\$0.00	\$1,147.37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,147.37
10874-02	Louel Rentals	\$0.00	\$28.94	\$0.00	\$0.00	\$0.00	\$0.00	\$28.94
10875-02	Wayne Ellis	\$0.00	\$71.17	\$0.00	\$0.00	\$0.00	\$0.00	\$71.17
10876-02	Wayne Ellis	\$0.00	\$540.60	\$0.00	\$0.00	\$0.00	\$0.00	\$540.60
10877-03	Paul McIntyre	\$0.00	\$501.89	\$0.00	\$0.00	\$0.00	\$0.00	\$501.89
10880-05	Daniel Blake	\$0.00	\$422.24	\$0.00	\$0.00	\$0.00	\$0.00	\$422.24
10885-02	Robert Molinek	\$0.00	\$463.18	\$0.00	\$0.00	\$0.00	\$0.00	\$463.18
10887-08	Leona Davidson	\$0.00	\$346.38	\$153.62	\$0.00	\$0.00	\$0.00	\$500.00
10888-02	Barbara Larson	\$0.00	\$495.73	\$0.00	\$0.00	\$0.00	\$0.00	\$495.73
10890-03	Winston J. Davies	\$0.00	\$884.78	\$0.00	\$0.00	\$0.00	\$0.00	\$884.78
10893-02	Todd Smith	\$0.00	\$306.54	\$0.00	\$0.00	\$0.00	\$0.00	\$306.54
10894-13	Alan Reeves	\$0.00	\$589.59	\$0.00	\$0.00	\$0.00	\$0.00	\$589.59
10895-02	Alan And Deanna Ree	\$0.00	\$725.90	\$0.00	\$0.00	\$0.00	\$0.00	\$725.90
10897-03	Dawson David Miller	\$0.00	\$390.38	\$0.00	\$0.00	\$0.00	\$0.00	\$390.38

Accounts Receivable Aging Report

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10901-03	David R Oliver	\$0.00	\$339.12	\$350.77	\$0.00	\$0.00	\$0.00	\$689.89
10906-01	Joe & Pam Stover	\$0.00	\$441.33	\$0.00	\$0.00	\$0.00	\$0.00	\$441.33
10907-01	Carrie Wallace	\$0.00	\$348.96	\$0.00	\$0.00	\$0.00	\$0.00	\$348.96
10910-05	Dale Parkinson	\$0.00	\$240.05	\$0.00	\$0.00	\$0.00	\$0.00	\$240.05
10911-03	David Mork	\$0.00	\$788.13	\$0.00	\$0.00	\$0.00	\$0.00	\$788.13
10912-06	Kristen Debord	\$0.00	\$511.53	\$0.00	\$0.00	\$0.00	\$0.00	\$511.53
10913-04	Sarah B Sedgemore	\$0.00	\$495.17	\$0.00	\$0.00	\$0.00	\$0.00	\$495.17
10916-08	Daniel Rohr	\$0.00	\$576.36	\$0.00	\$0.00	\$0.00	\$0.00	\$576.36
10917-01	Russ McGee	\$0.00	\$287.34	\$0.00	\$0.00	\$0.00	\$0.00	\$287.34
10918-02	Max Dalton	\$0.00	\$472.47	\$483.12	\$0.00	\$0.00	\$0.00	\$955.59
10921-04	Matthew M Houser	\$0.00	\$293.74	\$0.00	\$0.00	\$0.00	\$0.00	\$293.74
10922-12	Brett Young	\$0.00	\$267.73	\$0.00	\$0.00	\$0.00	\$0.00	\$267.73
10924-14	Scott Gile	\$0.00	\$498.64	\$0.00	\$0.00	\$0.00	\$0.00	\$498.64
10929-07	William G Shilts	\$0.00	\$61.04	\$76.13	\$0.00	\$0.00	\$0.00	\$137.17
10940-13	Blaine J Wilson	\$0.00	\$394.63	\$0.00	\$0.00	\$0.00	\$0.00	\$394.63
10941-14	Makena M Hammer	\$0.00	\$349.10	\$0.00	\$0.00	\$0.00	\$0.00	\$349.10
10943-07	Kenneth Orrin Hoyt	\$0.00	\$508.85	\$0.00	\$0.00	\$0.00	\$0.00	\$508.85
10944-05	Charley Hamley	\$0.00	\$443.07	\$55.24	\$0.00	\$0.00	\$0.00	\$498.31
10945-11	Jason Beaty	\$0.00	\$292.21	\$0.00	\$0.00	\$0.00	\$0.00	\$292.21
10949-01	Chuck Meissner Jr	\$0.00	\$351.49	\$48.51	\$0.00	\$0.00	\$0.00	\$400.00
10950-01	Maxlyn Wiederspohn	\$0.00	\$0.00	\$0.00	(\$1,616.00)	\$0.00	(\$3,515.75)	(\$5,131.75)
10952-01	Austin & Diane O'Br	\$0.00	\$582.01	\$0.00	\$0.00	\$0.00	\$0.00	\$582.01
10953-02	Patty J Kautz	\$0.00	\$421.89	\$0.00	\$0.00	\$0.00	\$0.00	\$421.89
10954-01	Bryant Benjamin	\$0.00	\$481.53	\$0.00	\$0.00	\$0.00	\$0.00	\$481.53
10955-07	Jennifer H Davies	\$0.00	\$327.68	\$0.00	\$0.00	\$0.00	\$0.00	\$327.68
10957-01	Bill Knecht	\$0.00	\$540.95	\$0.00	\$0.00	\$0.00	\$0.00	\$540.95
10959-01	The Church Of Jesus	\$0.00	\$766.45	\$0.00	\$0.00	\$0.00	\$0.00	\$766.45
10962-06	Kalene M Harrison	\$0.00	\$474.80	\$0.00	\$0.00	\$0.00	\$0.00	\$474.80
10963-02	Arlene Wilson	\$0.00	\$734.07	\$0.00	\$0.00	\$0.00	\$0.00	\$734.07
10966-01	Johnson Constructio	\$0.00	\$1,011.85	\$0.00	\$0.00	\$0.00	\$0.00	\$1,011.85
10967-02	Johnson Constructio	\$0.00	\$269.42	\$0.00	\$0.00	\$0.00	\$0.00	\$269.42
10968-01	Keene Kohrt	\$0.00	\$179.25	\$0.00	\$0.00	\$0.00	\$0.00	\$179.25
10969-01	Keene Kohrt	\$0.00	\$256.04	\$0.00	\$0.00	\$0.00	\$0.00	\$256.04
10970-01	Rob Hayes	\$0.00	\$330.94	\$0.00	\$0.00	\$0.00	\$0.00	\$330.94
10971-06	Keeleigh Rose Solve	\$0.00	\$544.98	\$0.00	\$0.00	\$0.00	\$0.00	\$544.98
10972-01	Edward R Rilatos Jr	\$0.00	\$485.39	\$0.00	\$0.00	\$0.00	\$0.00	\$485.39
10973-07	Brandon SC Brown	\$0.00	\$92.08	\$0.00	\$0.00	\$0.00	\$0.00	\$92.08
10974-02	Kathleen Harding	\$0.00	\$368.24	\$0.00	\$0.00	\$0.00	\$0.00	\$368.24

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Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10975-03	Kathleen Harding	\$0.00	\$207.71	\$0.00	\$0.00	\$0.00	\$0.00	\$207.71
10976-04	Richard Petticrew	\$0.00	\$310.57	\$0.00	\$0.00	\$0.00	\$0.00	\$310.57
10977-01	Steve Gile	\$0.00	\$481.77	\$363.91	\$0.00	\$0.00	\$0.00	\$845.68
10978-03	Terry Sherer	\$0.00	\$10.70	\$0.00	\$0.00	\$0.00	\$0.00	\$10.70
10979-02	Terry Sherer	\$0.00	\$432.79	\$0.00	\$0.00	\$0.00	\$0.00	\$432.79
10980-03	James Benedict	\$0.00	\$582.35	\$0.00	\$0.00	\$0.00	\$0.00	\$582.35
10981-01	Marlin Benedict	\$0.00	\$276.63	\$0.00	\$0.00	\$0.00	\$0.00	\$276.63
10983-08	Calleigh L Miller	\$0.00	\$454.90	\$0.00	\$0.00	\$0.00	\$0.00	\$454.90
10984-01	Jennifer Miller	\$0.00	\$16.87	\$0.00	\$0.00	\$0.00	\$0.00	\$16.87
10985-01	Wallace L Schmidt	\$0.00	\$253.89	\$0.00	\$0.00	\$0.00	\$0.00	\$253.89
10987-02	Antony L Belback	\$0.00	\$389.97	\$0.00	\$0.00	\$0.00	\$0.00	\$389.97
10988-02	Myrna Torgramsen II	\$0.00	\$0.00	(\$521.98)	\$0.00	\$0.00	\$0.00	(\$521.98)
10989-11	Joseph S Mcauliffe	\$0.00	\$339.36	\$0.00	\$0.00	\$0.00	\$0.00	\$339.36
10991-02	Steve Prunella	\$0.00	\$769.06	\$0.00	\$0.00	\$0.00	\$0.00	\$769.06
10993-01	Donna Wellons	\$0.00	\$501.34	\$0.00	\$0.00	\$0.00	\$0.00	\$501.34
10995-40	Logan J Ritchie	\$0.00	\$106.67	\$0.00	\$0.00	\$0.00	\$0.00	\$106.67
10996-32	William J Bahleda	\$0.00	\$186.14	\$0.00	\$0.00	\$0.00	\$0.00	\$186.14
10997-25	Nicholas Howell	\$0.00	\$236.64	\$0.00	\$0.00	\$0.00	\$0.00	\$236.64
10999-05	Kevin Fish	\$0.00	\$482.43	\$478.44	\$0.00	\$0.00	\$0.00	\$960.87
11004-06	Christopher L Stuar	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
11005-12	Joshua E Murillo	\$0.00	\$518.17	\$0.00	\$0.00	\$0.00	\$0.00	\$518.17
11007-13	Mindy M Meissner	\$0.00	\$419.01	\$0.00	\$0.00	\$0.00	\$0.00	\$419.01
11010-26	Kristen Stutz	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
11011-08	Donald J Stevens	\$0.00	\$458.01	\$42.94	\$0.00	\$0.00	\$0.00	\$500.95
11012-09	Maliyah M Bilyeu	\$0.00	\$4.21	\$4.21	\$4.21	\$4.21	\$492.55	\$509.39
11013-03	Nena Josephine Olse	\$0.00	\$294.02	\$0.00	\$0.00	\$0.00	\$0.00	\$294.02
11015-13	Stik Built Homes LL	\$0.00	\$160.17	\$0.00	\$0.00	\$0.00	\$0.00	\$160.17
11017-01	Norm & Frances Degn	\$0.00	\$370.88	\$0.00	\$0.00	\$0.00	\$0.00	\$370.88
11018-13	William Shanks	\$0.00	\$3.06	\$3.06	\$3.06	\$3.06	\$361.94	\$374.18
11018-14	Nikka Mork	\$0.00	\$438.92	\$0.00	\$0.00	\$0.00	\$0.00	\$438.92
11019-10	Randy L Backman	\$0.00	\$0.00	(\$2,672.24)	\$0.00	\$0.00	\$0.00	(\$2,672.24)
11020-08	Irene Buethe	\$0.00	\$313.25	\$0.00	\$0.00	\$0.00	\$0.00	\$313.25
11022-20	Thorian W Woelpl	\$0.00	\$408.21	\$0.00	\$0.00	\$0.00	\$0.00	\$408.21
11027-01	Doug Schwartz	\$0.00	\$354.11	\$0.00	\$0.00	\$0.00	\$0.00	\$354.11
11035-01	Kstk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$573.02)	(\$573.02)
11394-01	Pacific Seafoods Wr	\$0.00	\$766.18	\$0.00	\$0.00	\$0.00	\$0.00	\$766.18
11395-04	Mark Galla	\$0.00	\$780.55	\$0.00	\$0.00	\$0.00	\$0.00	\$780.55
1396-02	Alaska Power Teleph	\$0.00	\$64.04	\$0.00	\$0.00	\$0.00	\$0.00	\$64.04

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
11397-05	Benjamiin H Merry	\$0.00	\$288.45	\$0.00	\$0.00	\$0.00	\$0.00	\$288.45
11398-03	Jake Harris	\$0.00	\$486.30	\$0.00	\$0.00	\$0.00	\$0.00	\$486.30
11399-02	Stephen Cole	\$0.00	\$545.54	\$0.00	\$0.00	\$0.00	\$0.00	\$545.54
11400-01	Greg & Carrie McCor	\$0.00	\$404.98	\$0.00	\$0.00	\$0.00	\$0.00	\$404.98
11401-01	George Woodbury	\$0.00	\$199.64	\$0.00	\$0.00	\$0.00	\$0.00	\$199.64
11403-04	Leland Purvis	\$0.00	\$13.67	\$0.00	\$0.00	\$0.00	\$0.00	\$13.67
11404-03	Cody Angerman	\$0.00	\$492.97	\$0.00	\$0.00	\$0.00	\$0.00	\$492.97
11406-04	Haig Demerjian	\$0.00	\$480.89	\$0.00	\$0.00	\$0.00	\$0.00	\$480.89
11407-12	Lindsey McConachie	\$0.00	\$296.33	\$0.00	\$0.00	\$0.00	\$0.00	\$296.33
11408-24	Diana M Ellison	\$0.00	\$264.67	\$0.00	\$0.00	\$0.00	\$0.00	\$264.67
11409-01	Betty A Abbott-Revo	\$0.00	\$14.35	\$0.00	\$0.00	\$0.00	\$0.00	\$14.35
11410-03	Marsha M McCay	\$0.00	\$469.17	\$0.00	\$0.00	\$0.00	\$0.00	\$469.17
11411-03	Jason G Fode	\$0.00	\$539.90	\$0.00	\$0.00	\$0.00	\$0.00	\$539.90
11412-01	Betty A Abbott-Revo	\$0.00	\$833.34	\$0.00	\$0.00	\$0.00	\$0.00	\$833.34
11413-03	Dwane Ballou	\$0.00	\$382.48	\$0.00	\$0.00	\$0.00	\$0.00	\$382.48
11415-03	Bruce Ward	\$0.00	\$13.18	\$0.00	\$0.00	\$0.00	\$0.00	\$13.18
11416-05	Jacob C Rushmore	\$0.00	\$551.30	\$0.00	\$0.00	\$0.00	\$0.00	\$551.30
11417-03	Dan Deboer	\$0.00	\$409.14	\$0.00	\$0.00	\$0.00	\$0.00	\$409.14
11420-10	Myron St Clair	\$0.00	\$445.02	\$0.00	\$0.00	\$0.00	\$0.00	\$445.02
11421-03	Katie Ludwigsen	\$0.00	\$225.79	\$0.00	\$0.00	\$0.00	\$0.00	\$225.79
11422-04	Sally Brendible	\$0.00	\$381.51	\$0.00	\$0.00	\$0.00	\$0.00	\$381.51
11423-03	Michael J Bunes	\$0.00	\$345.07	\$0.00	\$0.00	\$0.00	\$0.00	\$345.07
11426-04	Nathan Stearns	\$0.00	\$605.71	\$0.00	\$0.00	\$0.00	\$0.00	\$605.71
11427-05	Ron Opheim	\$0.00	\$354.25	\$0.00	\$0.00	\$0.00	\$0.00	\$354.25
11428-03	Kim Lane	\$0.00	\$473.54	\$0.00	\$0.00	\$0.00	\$0.00	\$473.54
11429-21	Anthony Anzalone	\$0.00	\$377.62	\$0.00	\$0.00	\$0.00	\$0.00	\$377.62
11436-01	Judith Bakeberg	\$0.00	\$429.01	\$0.00	\$0.00	\$0.00	\$0.00	\$429.01
11447-12	Dan Melling	\$0.00	\$296.16	\$0.00	\$0.00	\$0.00	\$0.00	\$296.16
11448-01	Dave Miller	\$0.00	\$194.53	\$0.00	\$0.00	\$0.00	\$0.00	\$194.53
11452-04	Leif Larsson	\$0.00	\$566.96	\$0.00	\$0.00	\$0.00	\$0.00	\$566.96
11455-02	Tanner Smith	\$0.00	\$415.38	\$0.00	\$0.00	\$0.00	\$0.00	\$415.38
11456-02	Michael Symons	\$0.00	\$240.20	\$0.00	\$0.00	\$0.00	\$0.00	\$240.20
11458-01	Richard Buhler	\$0.00	\$462.11	\$0.00	\$0.00	\$0.00	\$0.00	\$462.11
11460-05	Leon Fredrichs	\$0.00	\$329.11	\$0.00	\$0.00	\$0.00	\$0.00	\$329.11
11468-02	E. Robert Naumann	\$0.00	\$537.50	\$0.00	\$0.00	\$0.00	\$0.00	\$537.50
11469-13	Jessica C Bray	\$0.00	\$302.12	\$330.72	\$0.00	\$0.00	\$0.00	\$632.84
11470-01	Ernest Bliss	\$0.00	\$212.16	\$0.00	\$0.00	\$0.00	\$0.00	\$212.16
11471-04	Ron Johnson	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$371.98)	(\$371.98)

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
11473-03	Ron Johnson	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,250.40)	(\$1,250.40)
11476-02	Catherine A Hermann	\$0.00	\$250.54	\$0.00	\$0.00	\$0.00	\$0.00	\$250.54
11481-01	Steve Helgeson	\$0.00	\$914.93	\$0.00	\$0.00	\$0.00	\$0.00	\$914.93
11483-01	Rhoda Fochtman	\$0.00	\$730.48	\$523.00	\$0.00	\$0.00	\$0.00	\$1,253.48
11484-01	Roderick Ryll	\$0.00	\$97.78	\$0.00	\$0.00	\$0.00	\$0.00	\$97.78
11485-01	Deborah Lee Glass	\$0.00	\$78.54	\$0.00	\$0.00	\$0.00	\$0.00	\$78.54
11486-05	Jordan L. Glass	\$0.00	\$67.77	\$0.00	\$0.00	\$0.00	\$0.00	\$67.77
11487-01	Kathleen Ann St Cla	\$0.00	\$332.79	\$0.00	\$0.00	\$0.00	\$0.00	\$332.79
11488-03	David R Jellum	\$0.00	\$348.44	\$0.00	\$0.00	\$0.00	\$0.00	\$348.44
11491-01	Lisa M Lebo	\$0.00	\$212.16	\$0.00	\$0.00	\$0.00	\$0.00	\$212.16
11493-01	Tom Fisher	\$0.00	\$215.36	\$0.00	\$0.00	\$0.00	\$0.00	\$215.36
11495-02	Stacy Altepeter	\$0.00	(\$20.00)	(\$239.03)	\$0.00	\$0.00	\$0.00	(\$259.03)
11498-02	Amber Al-Haddad	\$0.00	\$197.28	\$0.00	\$0.00	\$0.00	\$0.00	\$197.28
11499-05	Jimmy Pritchett	\$0.00	\$309.13	\$0.00	\$0.00	\$0.00	\$0.00	\$309.13
11500-03	Olivia L Strano	\$0.00	\$399.85	\$0.00	\$0.00	\$0.00	\$0.00	\$399.85
11501-12	Gregory Alton Clark	\$0.00	\$360.05	\$0.00	\$0.00	\$0.00	\$0.00	\$360.05
11504-02	Eric B Lee	\$0.00	\$105.24	\$0.00	\$0.00	\$0.00	\$0.00	\$105.24
11505-04	David Scott Davidso	\$0.00	\$403.93	\$0.00	\$0.00	\$0.00	\$0.00	\$403.93
11506-01	James McComas	\$0.00	\$533.51	\$0.00	\$0.00	\$0.00	\$0.00	\$533.51
11507-12	Caleb Purviance	\$0.00	\$291.15	\$0.00	\$0.00	\$0.00	\$0.00	\$291.15
11508-02	Elizabeth Guyor	\$0.00	\$396.17	\$0.00	\$0.00	\$0.00	\$0.00	\$396.17
11509-01	Greg Wood	\$0.00	\$629.56	\$0.00	\$0.00	\$0.00	\$0.00	\$629.56
11514-01	Tom Rooney	\$0.00	\$131.21	\$0.00	\$0.00	\$0.00	\$0.00	\$131.21
11516-06	Wolfe S Larsen	\$0.00	\$176.40	\$124.95	\$0.00	\$0.00	\$0.00	\$301.35
11517-02	Les Woodward	\$0.00	\$265.02	\$0.00	\$0.00	\$0.00	\$0.00	\$265.02
11520-04	Patricia A Green	\$0.00	\$249.62	\$0.00	\$0.00	\$0.00	\$0.00	\$249.62
11523-10	John T Rossman	\$0.00	\$280.11	\$0.00	\$0.00	\$0.00	\$0.00	\$280.11
11524-04	Holly Padilla	\$0.00	\$223.01	\$0.00	\$0.00	\$0.00	\$0.00	\$223.01
11525-04	Robert J Dalrymple	\$0.00	\$435.74	\$0.00	\$0.00	\$0.00	\$0.00	\$435.74
11527-03	Melody Hazel	\$0.00	\$497.85	\$0.00	\$0.00	\$0.00	\$0.00	\$497.85
11528-03	Rodney D Rhoades	\$0.00	\$224.92	\$264.61	\$332.37	\$14.09	\$0.00	\$835.99
11529-01	Andrea Kizziar	\$0.00	\$333.24	\$0.00	\$0.00	\$0.00	\$0.00	\$333.24
11530-07	Tyler S Riberio	\$0.00	\$433.47	\$0.00	\$0.00	\$0.00	\$0.00	\$433.47
11531-01	John Verhey	\$0.00	\$163.62	\$0.00	\$0.00	\$0.00	\$0.00	\$163.62
11534-01	Paul & Carol Rushmo	\$0.00	\$477.52	\$0.00	\$0.00	\$0.00	\$0.00	\$477.52
11535-02	Chris & Dixie Booke	\$0.00	\$576.07	\$0.00	\$0.00	\$0.00	\$0.00	\$576.07
11537-10	Les Brown	\$0.00	\$327.54	\$0.00	\$0.00	\$0.00	\$0.00	\$327.54
11541-02	Lynn Allen	\$0.00	\$441.56	\$0.00	\$0.00	\$0.00	\$0.00	\$441.56

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
11544-01	Harold Conine	\$0.00	\$616.17	\$0.00	\$0.00	\$0.00	\$0.00	\$616.17
11546-02	Robert A Filter	\$0.00	\$601.99	\$0.00	\$0.00	\$0.00	\$0.00	\$601.99
11547-01	Earl Ray Stokes	\$0.00	\$301.81	\$0.00	\$0.00	\$0.00	\$0.00	\$301.81
11549-02	Kevin Stutz	\$0.00	\$20.65	\$0.00	\$0.00	\$0.00	\$0.00	\$20.65
11550-07	Brett R Abrahamson	\$0.00	\$266.56	\$288.09	\$0.00	\$0.00	\$0.00	\$554.65
11552-04	Helen C Peters-Totz	\$0.00	\$433.58	\$6.62	\$0.00	\$0.00	\$0.00	\$440.20
11557-05	Steven R Smith	\$0.00	\$516.07	\$0.00	\$0.00	\$0.00	\$0.00	\$516.07
11563-02	Brooke Leslie	\$0.00	\$588.65	\$0.00	\$0.00	\$0.00	\$0.00	\$588.65
11564-01	Deanna Gross	\$0.00	\$256.87	\$0.00	\$0.00	\$0.00	\$0.00	\$256.87
11566-05	Shawn Curley	\$0.00	\$1.60	\$1.60	\$190.08	\$0.00	\$0.00	\$193.28
11566-06	Shawn Curley	\$0.00	\$256.30	\$255.71	\$0.00	\$0.00	\$0.00	\$512.01
11567-02	Katie M Gurney	\$0.00	\$288.18	\$0.00	\$0.00	\$0.00	\$0.00	\$288.18
11569-04	Bonnie Allen	\$0.00	\$246.59	\$0.00	\$0.00	\$0.00	\$0.00	\$246.59
11570-02	Bruce Smith Sr	\$0.00	\$468.82	\$0.00	\$0.00	\$0.00	\$0.00	\$468.82
11571-14	Michael Bahleda	\$0.00	\$463.37	\$412.57	\$0.00	\$0.00	\$0.00	\$875.94
11572-02	Brandon Whitaker	\$0.00	\$706.49	\$0.00	\$0.00	\$0.00	\$0.00	\$706.49
11574-03	Maureen Maxand	\$0.00	\$10.70	\$0.00	\$0.00	\$0.00	\$0.00	\$10.70
11575-22	Deanna Gross	\$0.00	\$326.29	\$0.00	\$0.00	\$0.00	\$0.00	\$326.29
11576-04	David Silva	\$0.00	\$545.17	\$0.00	\$0.00	\$0.00	\$0.00	\$545.17
11578-01	Harold Bailey	\$0.00	\$225.37	\$0.00	\$0.00	\$0.00	\$0.00	\$225.37
11584-01	Wrangell Cooperativ	\$0.00	\$32.44	\$0.00	\$0.00	\$0.00	\$0.00	\$32.44
11586-16	Trident Seafoods Co	\$0.00	\$946.58	\$0.00	\$0.00	\$0.00	\$0.00	\$946.58
11587-04	Hungry Beaver Pizza	\$0.00	\$4,571.03	\$0.00	\$0.00	\$0.00	\$0.00	\$4,571.03
11588-02	Sue Stevens	\$0.00	\$481.25	\$0.00	\$0.00	\$0.00	\$0.00	\$481.25
11589-03	Trident Seafoods Co	\$0.00	\$5,679.33	\$0.00	\$0.00	\$0.00	\$0.00	\$5,679.33
11591-26	Trident Seafoods Co	\$0.00	\$166.14	\$0.00	\$0.00	\$0.00	\$0.00	\$166.14
11592-45	Trident Seafoods Co	\$0.00	\$166.80	\$0.00	\$0.00	\$0.00	\$0.00	\$166.80
11593-44	Trident Seafoods Co	\$0.00	\$173.28	\$0.00	\$0.00	\$0.00	\$0.00	\$173.28
11595-32	Jordan R Crowley	\$0.00	\$199.31	\$0.00	\$0.00	\$0.00	\$0.00	\$199.31
11597-11	Mark Stevens	\$0.00	\$211.28	\$201.80	\$0.00	\$0.00	\$0.00	\$413.08
11598-15	Alisha M Mora	\$0.00	\$5.74	\$80.38	\$0.00	\$0.00	\$0.00	\$86.12
11599-01	Churchill Rental	\$0.00	\$811.27	\$0.00	\$0.00	\$0.00	\$0.00	\$811.27
11600-01	Churchill Rental	\$0.00	\$368.18	\$0.00	\$0.00	\$0.00	\$0.00	\$368.18
11601-01	Churchill Rental	\$0.00	\$200.57	\$0.00	\$0.00	\$0.00	\$0.00	\$200.57
11603-07	Alaska Marine Lines	\$0.00	\$37.66	\$0.00	\$0.00	\$0.00	\$0.00	\$37.66
11605-06	Alaska Marine Lines	\$0.00	\$74.90	\$0.00	\$0.00	\$0.00	\$0.00	\$74.90
11620-03	Dave's Welding and	\$0.00	\$509.66	\$0.00	\$0.00	\$0.00	\$0.00	\$509.66
11621-13	Louel Rentals	\$0.00	\$10.70	\$0.00	\$0.00	\$0.00	\$0.00	\$10.70

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
11623-03	Trident Seafoods Co	\$0.00	\$959.51	\$0.00	\$0.00	\$0.00	\$0.00	\$959.51
11624-01	Jana Wright	\$0.00	\$219.52	\$0.00	\$0.00	\$0.00	\$0.00	\$219.52
11625-02	Tarren's Storage So	\$0.00	\$66.36	\$0.00	\$0.00	\$0.00	\$0.00	\$66.36
11629-16	Trident Seafoods Co	\$0.00	\$713.90	\$0.00	\$0.00	\$0.00	\$0.00	\$713.90
11630-01	Kenneth K Davidson	\$0.00	\$414.99	\$0.00	\$0.00	\$0.00	\$0.00	\$414.99
11633-09	Kristin M Mill	\$0.00	\$456.74	\$0.00	\$0.00	\$0.00	\$0.00	\$456.74
11635-01	Jenkins Welding LLC	\$0.00	\$496.50	\$0.00	\$0.00	\$0.00	\$0.00	\$496.50
11636-03	Shevaun A Meggitt	\$0.00	\$88.28	\$0.00	\$0.00	\$0.00	\$0.00	\$88.28
11638-02	Wrangell Boat Shop	\$0.00	\$0.00	\$0.44	\$0.00	\$0.00	\$0.00	\$0.44
11640-03	Larissa Siekawitch	\$0.00	\$10.70	\$0.00	\$0.00	\$0.00	\$0.00	\$10.70
11641-06	Dave Ellis	\$0.00	\$310.64	\$0.00	\$0.00	\$0.00	\$0.00	\$310.64
11642-03	Tom Robinson	\$0.00	\$328.51	\$0.00	\$0.00	\$0.00	\$0.00	\$328.51
11645-01	Twyla Nore	\$0.00	\$572.81	\$0.00	\$0.00	\$0.00	\$0.00	\$572.81
11647-01	Brian Ashton	\$0.00	\$130.46	\$0.00	\$0.00	\$0.00	\$0.00	\$130.46
11649-03	Brian Herman	\$0.00	\$340.06	\$0.00	\$0.00	\$0.00	\$0.00	\$340.06
11650-13	Bryan Allen	\$0.00	\$396.35	\$0.00	\$0.00	\$0.00	\$0.00	\$396.35
11651-07	Chris & Kathy Black	\$0.00	\$624.11	\$0.00	\$0.00	\$0.00	\$0.00	\$624.11
11655-01	Svendsen Marine LLC	\$0.00	\$1,789.82	\$0.00	\$0.00	\$0.00	\$0.00	\$1,789.82
11656-02	Randy Easterly	\$0.00	\$638.02	\$0.00	\$0.00	\$0.00	\$0.00	\$638.02
11657-07	Laura Massin	\$0.00	\$263.94	\$251.17	\$0.00	\$0.00	\$0.00	\$515.11
11659-12	Laura Massin	\$0.00	\$134.56	\$111.67	\$0.00	\$0.00	\$0.00	\$246.23
11660-01	Patty Gilbert	\$0.00	\$691.74	\$0.00	\$0.00	\$0.00	\$0.00	\$691.74
11661-07	Dennis R Edens	\$0.00	\$404.63	\$0.00	\$0.00	\$0.00	\$0.00	\$404.63
11664-01	Neal Soeteber	\$0.00	\$271.07	\$0.00	\$0.00	\$0.00	\$0.00	\$271.07
11666-17	Bertha M Marsh	\$0.00	\$517.25	\$0.00	\$0.00	\$0.00	\$0.00	\$517.25
11667-10	Neal Soeteber	\$0.00	\$30.27	\$0.00	\$0.00	\$0.00	\$0.00	\$30.27
11668-06	Larissa Siekawitch	\$0.00	\$885.90	\$0.00	\$0.00	\$0.00	\$0.00	\$885.90
11669-15	Bruce Harding	\$0.00	\$486.31	\$0.00	\$0.00	\$0.00	\$0.00	\$486.31
11670-15	Nancy Delpero	\$0.00	\$276.77	\$0.00	\$0.00	\$0.00	\$0.00	\$276.77
11672-24	John T Pullman	\$0.00	\$319.75	\$0.00	\$0.00	\$0.00	\$0.00	\$319.75
11677-02	Amber Hommel	\$0.00	\$498.18	\$0.00	\$0.00	\$0.00	\$0.00	\$498.18
11678-25	James J Freeman	\$0.00	\$632.74	\$0.00	\$0.00	\$0.00	\$0.00	\$632.74
11679-04	John Yeager	\$0.00	\$723.46	\$0.00	\$0.00	\$0.00	\$0.00	\$723.46
11681-17	Earon K Gross	\$0.00	\$810.99	\$0.00	\$0.00	\$0.00	\$0.00	\$810.99
11682-34	Alejandro Calvillo	\$0.00	\$341.59	\$0.00	\$0.00	\$0.00	\$0.00	\$341.59
11683-07	Curtis Schlotzhauer	\$0.00	\$101.35	\$0.00	\$0.00	\$0.00	\$0.00	\$101.35
11683-08	Superior Marine Ser	\$0.00	\$45.61	\$0.00	\$0.00	\$0.00	\$0.00	\$45.61
11685-07	Lisa O'Keefe	\$0.00	\$312.12	\$0.00	\$0.00	\$0.00	\$0.00	\$312.12

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Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
11686-01	Roxanna Petticrew	\$0.00	\$12.85	\$1.62	\$0.00	\$0.00	\$0.00	\$14.47
11688-01	Clara Haley	\$0.00	\$363.71	\$0.00	\$0.00	\$0.00	\$0.00	\$363.71
11694-01	Janice Emde	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
11695-06	Island Salon	\$0.00	\$267.37	\$0.00	\$0.00	\$0.00	\$0.00	\$267.37
11696-04	Bonnie Ritchie	\$0.00	\$160.69	\$0.00	\$0.00	\$0.00	\$0.00	\$160.69
11697-02	Bonnie Ritchie	\$0.00	\$21.38	\$0.00	\$0.00	\$0.00	\$0.00	\$21.38
11698-02	Bonnie Ritchie	\$0.00	\$498.26	\$0.00	\$0.00	\$0.00	\$0.00	\$498.26
11701-03	Bonnie Ritchie	\$0.00	\$437.04	\$0.00	\$0.00	\$0.00	\$0.00	\$437.04
11702-01	Kelly Buness	\$0.00	\$412.57	\$0.00	\$0.00	\$0.00	\$0.00	\$412.57
11703-09	Karri Buness	\$0.00	\$442.26	\$0.00	\$0.00	\$0.00	\$0.00	\$442.26
11704-11	Lynn D Maxand	\$0.00	\$461.12	\$0.00	\$0.00	\$0.00	\$0.00	\$461.12
11705-01	John Agostine	\$0.00	\$570.92	\$0.00	\$0.00	\$0.00	\$0.00	\$570.92
11707-01	Lauran Woolery	\$0.00	\$640.58	\$0.00	\$0.00	\$0.00	\$0.00	\$640.58
11708-10	Valerie K Massie	\$0.00	\$351.60	\$0.00	\$0.00	\$0.00	\$0.00	\$351.60
11709-02	James D Leslie II	\$0.00	\$22.92	\$0.00	\$0.00	\$0.00	\$0.00	\$22.92
11710-02	Samuel R Privett II	\$0.00	\$415.87	\$0.00	\$0.00	\$0.00	\$0.00	\$415.87
11711-02	Gablehouse Rentals	\$0.00	\$554.52	\$0.00	\$0.00	\$0.00	\$0.00	\$554.52
11712-03	Roger Purdy	\$0.00	\$13.35	\$0.00	\$0.00	\$0.00	\$0.00	\$13.35
11715-02	Joseph Hommel	\$0.00	\$526.13	\$0.00	\$0.00	\$0.00	\$0.00	\$526.13
11716-03	Petro Marine Servic	\$0.00	\$490.58	\$0.00	\$0.00	\$0.00	\$0.00	\$490.58
11717-02	Petro Marine Servic	\$0.00	\$415.68	\$0.00	\$0.00	\$0.00	\$0.00	\$415.68
11718-01	Shirley Wimberley	\$0.00	\$939.70	\$0.00	\$0.00	\$0.00	\$0.00	\$939.70
11719-04	Richard Teague	\$0.00	\$268.74	\$0.00	\$0.00	\$0.00	\$0.00	\$268.74
11721-01	Jeff Jabusch	\$0.00	\$683.14	\$0.00	\$0.00	\$0.00	\$0.00	\$683.14
11722-02	Josh Blatchley	\$0.00	\$356.75	\$0.00	\$0.00	\$0.00	\$0.00	\$356.75
11723-01	Breakwater Seafoods	\$0.00	\$20.44	\$0.00	\$0.00	\$0.00	\$0.00	\$20.44
11725-01	Richard Kaer	\$0.00	\$543.36	\$0.00	\$0.00	\$0.00	\$0.00	\$543.36
11726-01	Charles Petticrew	\$0.00	\$318.36	\$0.00	\$0.00	\$0.00	\$0.00	\$318.36
11729-02	Michelle D Thomasse	\$0.00	\$749.09	\$0.00	\$0.00	\$0.00	\$0.00	\$749.09
11730-01	William Privett	\$0.00	\$751.67	\$0.00	\$0.00	\$0.00	\$0.00	\$751.67
11732-01	Dave Brown	\$0.00	\$771.48	\$0.00	\$0.00	\$0.00	\$0.00	\$771.48
11734-01	Mark Pempek	\$0.00	\$701.44	\$0.00	\$0.00	\$0.00	\$0.00	\$701.44
11735-02	Jeanna Wittwer	\$0.00	\$98.15	\$0.00	\$0.00	\$0.00	\$0.00	\$98.15
11736-01	Eric Kading	\$0.00	\$238.79	\$0.00	\$0.00	\$0.00	\$0.00	\$238.79
11737-07	Eric Kading	\$0.00	\$23.13	\$0.00	\$0.00	\$0.00	\$0.00	\$23.13
11738-06	Pacific Seafoods Wr	\$0.00	\$383.13	\$0.00	\$0.00	\$0.00	\$0.00	\$383.13
11740-01	Kaer Trucking	\$0.00	\$132.31	\$0.00	\$0.00	\$0.00	\$0.00	\$132.31
741-01	Wayne Kaer	\$0.00	\$214.92	\$0.00	\$0.00	\$0.00	\$0.00	\$214.92

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
11742-11	Augustine Ruhri	\$0.00	\$275.52	\$0.00	\$0.00	\$0.00	\$0.00	\$275.52
11743-02	Alaska Waters	\$0.00	\$663.70	\$0.00	\$0.00	\$0.00	\$0.00	\$663.70
11744-02	Touchpoint Alaska M	\$0.00	\$868.69	\$0.00	\$0.00	\$0.00	\$0.00	\$868.69
11746-03	Dale McMurren	\$0.00	\$566.48	\$0.00	\$0.00	\$0.00	\$0.00	\$566.48
11747-04	Charles Haubrich	\$0.00	\$1,075.42	\$0.00	\$0.00	\$0.00	\$0.00	\$1,075.42
11748-05	Alisha D Seward	\$0.00	\$651.10	\$0.00	\$0.00	\$0.00	\$0.00	\$651.10
11749-01	Doug McCloskey	\$0.00	\$433.37	\$0.00	\$0.00	\$0.00	\$0.00	\$433.37
11754-01	Wrangell Senior Mai	\$0.00	\$345.01	\$0.00	\$0.00	\$0.00	\$0.00	\$345.01
11755-01	Wrangell Senior Apa	\$0.00	\$4,241.64	\$0.00	\$0.00	\$0.00	\$0.00	\$4,241.64
11756-01	DOT&PF Southcoast S	\$0.00	\$32.44	\$0.00	\$0.00	\$0.00	\$0.00	\$32.44
11757-01	Tlingit & Haida Hea	\$0.00	\$411.96	\$0.00	\$0.00	\$0.00	\$0.00	\$411.96
11758-01	Wrangell Elementary	\$0.00	\$2,237.40	\$0.00	\$0.00	\$0.00	\$0.00	\$2,237.40
11759-01	Wrangell Public Sch	\$0.00	\$1,067.20	\$0.00	\$0.00	\$0.00	\$0.00	\$1,067.20
11762-02	Job Montoy	\$0.00	\$546.41	\$539.11	\$0.00	\$0.00	\$0.00	\$1,085.52
11763-02	Glen Decker	\$0.00	\$527.72	\$0.00	\$0.00	\$0.00	\$0.00	\$527.72
11764-02	Kadin Corporation	\$0.00	\$47.09	\$49.31	\$0.00	\$0.00	\$0.00	\$96.40
11765-04	Geoffrey Stutz	\$0.00	\$358.55	\$132.71	\$0.00	\$0.00	\$0.00	\$491.26
11766-01	Kadin Corporation	\$0.00	\$454.13	\$375.27	\$0.00	\$0.00	\$0.00	\$829.40
11767-01	Mike D Shilts	\$0.00	\$444.40	\$0.00	\$0.00	\$0.00	\$0.00	\$444.40
11769-05	Sam Carney	\$0.00	\$569.12	\$0.00	\$0.00	\$0.00	\$0.00	\$569.12
11770-04	Jim Gillen Sr	\$0.00	\$398.55	\$0.00	\$0.00	\$0.00	\$0.00	\$398.55
11772-08	Bernie Massin	\$0.00	\$391.30	\$0.00	\$0.00	\$0.00	\$0.00	\$391.30
11774-01	DOT&PF Southcoast S	\$0.00	\$22.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.00
11775-08	Dorianne Sprehe	\$0.00	\$406.39	\$0.00	\$0.00	\$0.00	\$0.00	\$406.39
11776-03	Kyle R Lewis	\$0.00	\$429.71	\$0.00	\$0.00	\$0.00	\$0.00	\$429.71
11778-01	Seventh Day Adventi	\$0.00	\$590.62	\$0.00	\$0.00	\$0.00	\$0.00	\$590.62
11779-02	Ruby McMurren	\$0.00	\$288.48	\$308.32	\$0.00	\$0.00	\$0.00	\$596.80
11780-02	Barre Gadd	\$0.00	\$476.33	\$0.00	\$0.00	\$0.00	\$0.00	\$476.33
11781-01	Diane Lightner	\$0.00	\$541.39	\$534.50	\$0.00	\$0.00	\$0.00	\$1,075.89
11782-09	Alexander J Riordan	\$0.00	\$466.50	\$467.68	\$0.00	\$0.00	\$0.00	\$934.18
11783-10	Tony Massin	\$0.00	\$532.72	\$529.78	\$0.00	\$0.00	\$0.00	\$1,062.50
11981-02	Kathryn A Betterton	\$0.00	\$202.77	\$0.00	\$0.00	\$0.00	\$0.00	\$202.77
11982-01	Kay Larson	\$0.00	\$585.46	\$0.00	\$0.00	\$0.00	\$0.00	\$585.46
11983-06	Chris Stewart	\$0.00	\$612.73	\$0.00	\$0.00	\$0.00	\$0.00	\$612.73
11985-06	Tlingit & Haida Reg	\$0.00	\$816.25	\$0.00	\$0.00	\$0.00	\$0.00	\$816.25
11986-02	Randolph Kalkins	\$0.00	\$152.85	\$0.00	\$0.00	\$0.00	\$0.00	\$152.85
11988-06	Tlingit & Haida Reg	\$0.00	\$108.97	\$0.00	\$0.00	\$0.00	\$0.00	\$108.97
11989-08	Jennifer Ludwigsen	\$0.00	\$83.00	\$60.09	\$0.00	\$0.00	\$0.00	\$143.09

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
11991-04	Tlingit & Haida Reg	\$0.00	\$18.84	\$0.00	\$0.00	\$0.00	\$0.00	\$18.84
11992-08	Krysta Gillen	\$0.00	\$149.82	\$160.47	\$0.00	\$0.00	\$0.00	\$310.29
11993-05	Tlingit & Haida Reg	\$0.00	\$272.96	\$0.00	\$0.00	\$0.00	\$0.00	\$272.96
11994-02	Amy Ferdinand	\$0.00	\$168.79	\$168.47	\$0.00	\$0.00	\$0.00	\$337.26
11996-06	Rebecca L Mork	\$0.00	\$6.65	\$0.00	\$0.00	\$0.00	\$0.00	\$6.65
11997-05	Bonnie Ritchie	\$0.00	\$232.23	\$0.00	\$0.00	\$0.00	\$0.00	\$232.23
11999-02	Fred E Elmore	\$0.00	\$277.70	\$0.00	\$0.00	\$0.00	\$0.00	\$277.70
12000-05	Tlingit & Haida Reg	\$0.00	\$212.01	\$0.00	\$0.00	\$0.00	\$0.00	\$212.01
12001-03	Arthur Larsen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$145.21)	(\$145.21)
12002-01	Ron Gillen	\$0.00	\$308.01	\$0.00	\$0.00	\$0.00	\$0.00	\$308.01
12003-05	David Gillen Jr	\$0.00	\$294.73	\$0.00	\$0.00	\$0.00	\$0.00	\$294.73
12004-06	Courtney McCay	\$0.00	\$765.93	\$0.00	\$0.00	\$0.00	\$0.00	\$765.93
12006-32	Kyler J Clyburn	\$0.00	\$480.29	\$0.00	\$0.00	\$0.00	\$0.00	\$480.29
12008-08	Adrienne McLaughlin	\$0.00	\$530.60	\$537.69	\$600.65	\$511.38	\$0.00	\$2,180.32
12009-01	American Legion	\$0.00	\$834.13	\$0.00	\$0.00	\$0.00	\$0.00	\$834.13
12010-01	Forest McMurren	\$0.00	\$346.68	\$0.00	\$0.00	\$0.00	\$0.00	\$346.68
12011-20	Andrea Gillen	\$0.00	\$253.39	\$0.00	\$0.00	\$0.00	\$0.00	\$253.39
12012-17	Trident Seafoods Co	\$0.00	\$250.58	\$0.00	\$0.00	\$0.00	\$0.00	\$250.58
12013-28	Trident Seafoods Co	\$0.00	\$221.39	\$0.00	\$0.00	\$0.00	\$0.00	\$221.39
12014-18	Tracy Landis	\$0.00	\$227.18	\$0.00	\$0.00	\$0.00	\$0.00	\$227.18
12015-33	Trident Seafoods Co	\$0.00	\$243.77	\$0.00	\$0.00	\$0.00	\$0.00	\$243.77
12016-15	Gregg K Nakamasu	\$0.00	\$288.73	\$0.00	\$0.00	\$0.00	\$0.00	\$288.73
12017-02	Garnet Rentals LLC	\$0.00	\$1,765.95	\$1,774.15	\$0.00	\$0.00	\$0.00	\$3,540.10
12018-14	Christy G Park	\$0.00	\$266.61	\$0.00	\$0.00	\$0.00	\$0.00	\$266.61
12019-39	Trident Seafoods Co	\$0.00	\$255.05	\$0.00	\$0.00	\$0.00	\$0.00	\$255.05
12020-06	Artha W Deruyter	\$0.00	\$15.05	\$0.00	\$0.00	\$0.00	\$0.00	\$15.05
12022-01	Shirley Clark	\$0.00	\$378.81	\$0.00	\$0.00	\$0.00	\$0.00	\$378.81
12023-02	Frank Roppel	\$0.00	\$562.54	\$0.00	\$0.00	\$0.00	\$0.00	\$562.54
12025-06	Jean Arnold	\$0.00	\$428.22	\$0.00	\$0.00	\$0.00	\$0.00	\$428.22
12029-07	Traci W Elison	\$0.00	\$502.45	\$0.00	\$0.00	\$0.00	\$0.00	\$502.45
12030-01	Salvation Army	\$0.00	\$1,462.40	\$0.00	\$0.00	\$0.00	\$0.00	\$1,462.40
12033-01	Craig Villarma	\$0.00	\$439.38	\$0.00	\$0.00	\$0.00	\$0.00	\$439.38
12035-01	Harborlight Church	\$0.00	\$579.40	\$0.00	\$0.00	\$0.00	\$0.00	\$579.40
12036-04	Michael J Lockabey	\$0.00	\$634.89	\$0.00	\$0.00	\$0.00	\$0.00	\$634.89
12038-08	Alaska Housing Fina	\$0.00	\$11.24	\$0.00	\$0.00	\$0.00	\$0.00	\$11.24
12040-21	Maylee M Martin	\$0.00	\$13.63	\$0.00	\$0.00	\$0.00	\$0.00	\$13.63
12041-10	Judy Guggenbickler	\$0.00	\$39.56	\$0.00	\$0.00	\$0.00	\$0.00	\$39.56
12042-01	Alaska Housing Fina	\$0.00	\$3,654.88	\$0.00	\$0.00	\$0.00	\$0.00	\$3,654.88

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
12044-31	Deborah Lynn Davis	\$0.00	\$43.96	\$29.10	\$0.00	\$0.00	\$0.00	\$73.06
12045-15	Lorna M Salchenberg	\$0.00	\$45.37	\$0.00	\$0.00	\$0.00	\$0.00	\$45.37
12045-16	Alaska Housing Fina	\$0.00	\$12.48	\$0.00	\$0.00	\$0.00	\$0.00	\$12.48
12046-20	Aundria Martin	\$0.00	\$71.70	\$2.21	\$0.00	\$0.00	\$0.00	\$73.91
12048-17	Catherine E.I. Gall	\$0.00	\$22.47	\$0.00	\$0.00	\$0.00	\$0.00	\$22.47
12049-22	Clinton J. Boon	\$0.00	\$51.50	\$0.14	\$0.00	\$0.00	\$0.00	\$51.64
12051-01	Alaska Housing Fina	\$0.00	\$7,671.63	\$0.00	\$0.00	\$0.00	\$0.00	\$7,671.63
12052-06	Zachariah D Carroll	\$0.00	(\$6.38)	\$0.00	\$0.00	\$0.00	\$0.00	(\$6.38)
12053-16	Tessa Appleman	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$957.44)	(\$957.44)
12054-03	Peter Landrigan	\$0.00	\$33.26	\$0.00	\$0.00	\$0.00	\$0.00	\$33.26
12055-07	Jessie M Franks III	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$626.37)	(\$626.37)
12056-01	Alaska Housing Fina	\$0.00	\$47.09	\$0.00	\$0.00	\$0.00	\$0.00	\$47.09
12057-19	Alaska Housing Fina	\$0.00	\$11.70	\$0.00	\$0.00	\$0.00	\$0.00	\$11.70
12057-20	Lorna M Salchenberg	\$0.00	\$30.60	\$0.00	\$0.00	\$0.00	\$0.00	\$30.60
12058-23	Patti Jo Livingston	\$0.00	\$63.65	\$0.00	\$0.00	\$0.00	\$0.00	\$63.65
12059-21	Nicole Webster	\$0.00	\$75.55	\$8.26	\$0.00	\$0.00	\$0.00	\$83.81
12062-14	David C Shull	\$0.00	\$35.74	\$0.00	\$0.00	\$0.00	\$0.00	\$35.74
12064-23	Roldan D Lakandili	\$0.00	\$53.82	\$0.00	\$0.00	\$0.00	\$0.00	\$53.82
12065-16	Justin S Crandall	\$0.00	\$0.87	\$0.87	\$0.87	\$0.87	\$101.19	\$104.67
12066-15	Jodie Perez	\$0.00	(\$0.37)	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.37)
12068-22	Darryl R Smith	\$0.00	\$27.62	\$0.00	\$0.00	\$0.00	\$0.00	\$27.62
12069-01	Alaska Housing Fina	\$0.00	\$2,380.43	\$0.00	\$0.00	\$0.00	\$0.00	\$2,380.43
12070-14	Arthur Gilbert	\$0.00	\$44.87	\$0.00	\$0.00	\$0.00	\$0.00	\$44.87
12071-15	Dante J Deang	\$0.00	\$61.57	\$0.00	\$0.00	\$0.00	\$0.00	\$61.57
12072-13	Jessie Brady	\$0.00	\$39.39	\$0.00	\$0.00	\$0.00	\$0.00	\$39.39
12073-14	Shamika L Jones	\$0.00	\$0.47	\$0.47	\$0.47	\$0.47	\$58.85	\$60.73
12073-17	Feliza FayeZ De Cas	\$0.00	\$53.65	\$0.00	\$0.00	\$0.00	\$0.00	\$53.65
12075-18	Dianne L Simpson	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,511.09)	(\$1,511.09)
12077-13	John M Bilbrey	\$0.00	\$16.01	\$0.00	\$0.00	\$0.00	\$0.00	\$16.01
12078-01	Alaska Housing Fina	\$0.00	\$2,481.94	\$0.00	\$0.00	\$0.00	\$0.00	\$2,481.94
12079-27	Branson Steckman	\$0.00	\$38.52	\$0.00	\$0.00	\$0.00	\$0.00	\$38.52
12080-29	Jennifer D Nakamura	\$0.00	\$29.61	\$0.00	\$0.00	\$0.00	\$0.00	\$29.61
12081-04	Michael McLaughlin	\$0.00	\$30.43	\$0.00	\$0.00	\$0.00	\$0.00	\$30.43
12083-34	Alexander Pete Roon	\$0.00	\$24.14	\$0.00	\$0.00	\$0.00	\$0.00	\$24.14
12084-12	Kyla A Ball	\$0.00	\$41.05	\$0.00	\$0.00	\$0.00	\$0.00	\$41.05
12085-32	Vanessa Aitken	\$0.00	\$6.62	\$0.00	\$0.00	\$0.00	\$0.00	\$6.62
12086-17	Christopher V Byfor	\$0.00	\$22.15	\$0.00	\$0.00	\$0.00	\$0.00	\$22.15
12087-01	Alaska Housing Fina	\$0.00	\$2,348.74	\$0.00	\$0.00	\$0.00	\$0.00	\$2,348.74

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
12088-22	Byron Cady	\$0.00	\$57.31	\$0.00	\$0.00	\$0.00	\$0.00	\$57.31
12089-07	Alaska Housing Fina	\$0.00	\$37.44	\$0.00	\$0.00	\$0.00	\$0.00	\$37.44
12090-03	Honey Campbell	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,883.24)	(\$2,883.24)
12091-17	Kathleen Dow	\$0.00	\$38.39	\$0.00	\$0.00	\$0.00	\$0.00	\$38.39
12093-06	Susan Beebe	\$0.00	\$38.89	\$0.00	\$0.00	\$0.00	\$0.00	\$38.89
12094-04	Samuel Campus	\$0.00	\$37.41	\$0.00	\$0.00	\$0.00	\$0.00	\$37.41
12096-01	Alaska Housing Fina	\$0.00	\$2,295.15	\$0.00	\$0.00	\$0.00	\$0.00	\$2,295.15
12098-01	Sueann Guggenbickle	\$0.00	\$759.75	\$0.00	\$0.00	\$0.00	\$0.00	\$759.75
12099-11	USDA C/O MetTel	\$0.00	\$600.80	\$0.00	\$0.00	\$0.00	\$0.00	\$600.80
12100-07	USDA C/O MetTel	\$0.00	\$268.41	\$0.00	\$0.00	\$0.00	\$0.00	\$268.41
12101-01	USDA C/O MetTel	\$0.00	\$196.29	\$0.00	\$0.00	\$0.00	\$0.00	\$196.29
12103-02	Bert McCay	\$0.00	\$649.41	\$0.00	\$0.00	\$0.00	\$0.00	\$649.41
12104-16	Pml Eye Opener Rent	\$0.00	\$334.91	\$0.00	\$0.00	\$0.00	\$0.00	\$334.91
12106-37	Austin Levi Ratliff	\$0.00	\$161.76	\$0.00	\$0.00	\$0.00	\$0.00	\$161.76
12107-05	Johnson Rental	\$0.00	\$362.18	\$0.00	\$0.00	\$0.00	\$0.00	\$362.18
12109-02	Johnson Rental	\$0.00	\$352.82	\$0.00	\$0.00	\$0.00	\$0.00	\$352.82
12110-02	James & Lisa Brooks	\$0.00	\$456.06	\$0.00	\$0.00	\$0.00	\$0.00	\$456.06
12112-04	David Roane Jr.	\$0.00	\$579.04	\$0.00	\$0.00	\$0.00	\$0.00	\$579.04
12113-07	Damon R Roher	\$0.00	\$356.83	\$0.00	\$0.00	\$0.00	\$0.00	\$356.83
12114-01	Nancy Seimears	\$0.00	\$637.59	\$0.00	\$0.00	\$0.00	\$0.00	\$637.59
12115-05	Paul Lofftus	\$0.00	\$622.29	\$0.00	\$0.00	\$0.00	\$0.00	\$622.29
12116-03	John Roundtree	\$0.00	\$704.71	\$0.00	\$0.00	\$0.00	\$0.00	\$704.71
12118-25	Duane Ricker	\$0.00	\$324.34	\$0.00	\$0.00	\$0.00	\$0.00	\$324.34
12119-06	Darren Easterly	\$0.00	\$589.14	\$0.00	\$0.00	\$0.00	\$0.00	\$589.14
12120-14	Jeremy S Welch	\$0.00	\$520.47	\$0.00	\$0.00	\$0.00	\$0.00	\$520.47
12122-07	Ray Rogers	\$0.00	\$26.79	\$0.00	\$0.00	\$0.00	\$0.00	\$26.79
12124-01	Brent Mill	\$0.00	\$727.99	\$0.00	\$0.00	\$0.00	\$0.00	\$727.99
12125-05	Noah Baker	\$0.00	\$478.74	\$0.00	\$0.00	\$0.00	\$0.00	\$478.74
12127-02	Robert Kuntz	\$0.00	\$385.41	\$0.00	\$0.00	\$0.00	\$0.00	\$385.41
12129-06	David W Brown	\$0.00	\$551.41	\$0.00	\$0.00	\$0.00	\$0.00	\$551.41
12130-02	Jason Rooney	\$0.00	\$362.19	\$0.00	\$0.00	\$0.00	\$0.00	\$362.19
12131-09	Rabecca L Lehnherr	\$0.00	\$405.09	\$384.91	\$118.35	\$0.00	\$0.00	\$908.35
12133-07	Lacey Soeteber	\$0.00	\$430.89	\$0.00	\$0.00	\$0.00	\$0.00	\$430.89
12139-03	TK'S Mini Mart	\$0.00	\$1,437.91	\$0.00	\$0.00	\$0.00	\$0.00	\$1,437.91
12140-01	Alaska Wireless Net	\$0.00	\$454.56	\$0.00	\$0.00	\$0.00	\$0.00	\$454.56
12141-06	Rabecca L Lehnherr	\$0.00	\$582.63	\$544.97	\$570.97	\$0.00	\$0.00	\$1,698.57
12288-03	Randy L Backman	\$0.00	(\$2,000.00)	(\$823.91)	\$0.00	\$0.00	\$0.00	(\$2,823.91)
291-12	Wrangell Cooperativ	\$0.00	\$529.41	\$0.00	\$0.00	\$0.00	\$0.00	\$529.41

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
12292-01	Leroy Fennimore	\$0.00	\$393.48	\$0.00	\$0.00	\$0.00	\$0.00	\$393.48
12293-02	Chuck Hay	\$0.00	\$698.34	\$0.00	\$0.00	\$0.00	\$0.00	\$698.34
12294-03	Randy L Backman	\$0.00	\$0.00	(\$873.25)	\$0.00	\$0.00	\$0.00	(\$873.25)
12295-02	Don Sorric	\$0.00	\$409.26	\$0.00	\$0.00	\$0.00	\$0.00	\$409.26
12296-02	Tlingit & Haida Reg	\$0.00	\$600.59	\$0.00	\$0.00	\$0.00	\$0.00	\$600.59
12297-04	Christopher J Miera	\$0.00	\$759.79	\$777.56	\$0.00	\$0.00	\$0.00	\$1,537.35
12298-05	Leanna Nash	\$0.00	\$554.86	\$0.00	\$0.00	\$0.00	\$0.00	\$554.86
12302-01	Southeast Alaska Po	\$0.00	\$404.08	\$0.00	\$0.00	\$0.00	\$0.00	\$404.08
12303-01	DOT&PF Southcoast S	\$0.00	\$109.00	\$0.00	\$0.00	\$0.00	\$0.00	\$109.00
12308-03	Pacific Seafoods Wr	\$0.00	\$403.61	\$0.00	\$0.00	\$0.00	\$0.00	\$403.61
12311-05	Lorena Cano	\$0.00	\$301.53	\$0.00	\$0.00	\$0.00	\$0.00	\$301.53
12315-03	Alexandra McMurren	\$0.00	\$430.98	\$0.00	\$0.00	\$0.00	\$0.00	\$430.98
12319-10	Wayne St John	\$0.00	\$432.87	\$486.60	\$0.00	\$0.00	\$0.00	\$919.47
12320-08	Lloyd Ward	\$0.00	\$378.59	\$0.00	\$0.00	\$0.00	\$0.00	\$378.59
12321-09	Wayne St John	\$0.00	\$269.66	\$214.31	\$212.45	\$210.60	\$0.00	\$907.02
12323-15	Pacific Seafoods Wr	\$0.00	\$397.97	\$0.00	\$0.00	\$0.00	\$0.00	\$397.97
12324-03	Lloyd Ward	\$0.00	\$160.49	\$0.00	\$0.00	\$0.00	\$0.00	\$160.49
12327-19	Wayne St John	\$0.00	\$0.46	\$0.46	\$0.46	\$0.46	\$52.46	\$54.30
12328-10	Juan Antonio Beltr	\$0.00	\$439.55	\$320.68	\$497.50	\$0.00	\$0.00	\$1,257.73
12330-07	Dennis L Neff	\$0.00	\$449.54	\$426.45	\$0.00	\$0.00	\$0.00	\$875.99
12331-01	Gordon Lively	\$0.00	\$436.67	\$0.00	\$0.00	\$0.00	\$0.00	\$436.67
12332-01	Nancy L Opsal	\$0.00	\$355.06	\$445.86	\$147.50	\$0.00	\$0.00	\$948.42
12333-01	Brian Cooper	\$0.00	\$226.03	\$84.81	\$0.00	\$0.00	\$0.00	\$310.84
12334-03	Matthew F Barker	\$0.00	\$207.61	\$0.00	\$0.00	\$0.00	\$0.00	\$207.61
12335-01	Christinah Jamieson	\$0.00	\$345.76	\$0.00	\$0.00	\$0.00	\$0.00	\$345.76
12336-06	Linda A. Churchill	\$0.00	\$401.09	\$0.00	\$0.00	\$0.00	\$0.00	\$401.09
12337-05	Robert J Wilton Jr	\$0.00	\$435.73	\$447.43	\$0.00	\$0.00	\$0.00	\$883.16
12340-03	David McHolland	\$0.00	\$375.39	\$0.00	\$0.00	\$0.00	\$0.00	\$375.39
12342-18	Pacific Seafoods Wr	\$0.00	\$410.49	\$0.00	\$0.00	\$0.00	\$0.00	\$410.49
12343-13	Darren P Shilts	\$0.00	\$210.60	\$0.00	\$0.00	\$0.00	\$0.00	\$210.60
12344-07	Max Dalton	\$0.00	\$212.46	\$214.47	\$0.00	\$0.00	\$0.00	\$426.93
12348-11	Wayne St John	\$0.00	\$6.04	\$6.04	\$6.04	\$6.04	\$702.01	\$726.17
12350-08	Stan Guggenbickler	\$0.00	\$553.51	\$540.14	\$0.00	\$0.00	\$0.00	\$1,093.65
12351-05	Jeff Rooney Jr	\$0.00	\$531.28	\$0.00	\$0.00	\$0.00	\$0.00	\$531.28
12352-13	Trevor Guggenbickle	\$0.00	\$520.13	\$484.20	\$188.05	\$0.00	\$0.00	\$1,192.38
12353-25	Julian D Rice	\$0.00	\$384.71	\$0.00	\$0.00	\$0.00	\$0.00	\$384.71
12354-08	Pacific Seafoods Wr	\$0.00	\$418.21	\$0.00	\$0.00	\$0.00	\$0.00	\$418.21
12355-07	Jerry H Knapp Jr	\$0.00	\$1.06	\$1.06	\$1.06	\$1.06	\$125.00	\$129.24

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
12355-08	Jennifer A Luzzo	\$0.00	\$513.18	\$453.83	\$0.00	\$0.00	\$0.00	\$967.01
12356-03	Betty Newman	\$0.00	\$110.76	\$0.00	\$0.00	\$0.00	\$0.00	\$110.76
12357-01	Jerry Knapp	\$0.00	\$393.19	\$339.90	\$0.00	\$0.00	\$0.00	\$733.09
12358-03	Pacific Seafoods Wr	\$0.00	\$709.22	\$0.00	\$0.00	\$0.00	\$0.00	\$709.22
12360-10	Joseph W Mork	\$0.00	\$322.47	\$134.58	\$0.00	\$0.00	\$0.00	\$457.05
12373-04	Breakaway Adventure	\$0.00	\$53.33	\$0.00	\$0.00	\$0.00	\$0.00	\$53.33
12379-04	Breakaway Adventure	\$0.00	\$38.28	\$0.00	\$0.00	\$0.00	\$0.00	\$38.28
12380-06	Breakaway Adventure	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12382-04	John C Schroeder	\$0.00	\$12.95	\$0.00	\$0.00	\$0.00	\$0.00	\$12.95
12390-13	John Verhey	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12392-11	Dorianne Sprehe	\$0.00	\$113.69	\$0.00	\$0.00	\$0.00	\$0.00	\$113.69
12398-08	Sterling Glenn	\$0.00	\$13.15	\$0.00	\$0.00	\$0.00	\$0.00	\$13.15
12400-04	John Verhey	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12408-10	Howard Mcvicker Est	\$0.00	\$78.48	\$71.49	\$0.00	\$0.00	\$0.00	\$149.97
12411-02	Jonathan E Watts	\$0.00	\$0.04	\$1.66	\$1.71	\$1.56	\$1.50	\$6.47
12412-22	Brad Sobjack	\$0.00	\$35.51	\$37.66	\$0.00	\$0.00	\$0.00	\$73.17
12417-09	Christopher J Miera	\$0.00	\$13.10	\$12.99	\$16.87	\$0.00	\$0.00	\$42.96
12419-05	Dan Herr	\$0.00	\$12.89	\$5.12	\$0.00	\$0.00	\$0.00	\$18.01
12421-04	Michael Nealson	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$30.20)	(\$30.20)
12422-03	Hans Borve	\$0.00	\$28.14	\$29.60	\$0.00	\$0.00	\$0.00	\$57.74
12447-03	Joshua Jenkins	\$0.00	\$17.92	\$35.76	\$33.31	\$15.94	\$0.00	\$102.93
12448-03	James Jenkins	\$0.00	\$131.14	\$162.16	\$202.40	\$0.00	\$0.00	\$495.70
12449-01	The Bay Company	\$0.00	\$21.84	\$0.00	\$0.00	\$0.00	\$0.00	\$21.84
12450-09	Brian Herman	\$0.00	\$13.15	\$0.00	\$0.00	\$0.00	\$0.00	\$13.15
12458-06	Anthony Guggenbickl	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12459-03	Jon Abrahamson	\$0.00	\$1.08	\$27.65	\$96.56	\$0.00	\$0.00	\$125.29
12461-03	Peter S Ford	\$0.00	\$110.58	\$0.00	\$0.00	\$0.00	\$0.00	\$110.58
12466-03	Ray Rogers	\$0.00	\$14.39	\$0.00	\$0.00	\$0.00	\$0.00	\$14.39
12469-04	Chuck Hay	\$0.00	\$52.45	\$0.00	\$0.00	\$0.00	\$0.00	\$52.45
12470-10	Jared Gross	\$0.00	\$78.77	\$0.00	\$0.00	\$0.00	\$0.00	\$78.77
12473-16	Lauren Rogers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$115.36)	(\$115.36)
12474-06	Lane Fitzjarrald	\$0.00	\$47.12	\$0.00	\$0.00	\$0.00	\$0.00	\$47.12
12475-06	Nancy Hungerford	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$540.47)	(\$540.47)
12476-07	John Martin	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12479-01	Jack Urata	\$0.00	\$29.29	\$0.00	\$0.00	\$0.00	\$0.00	\$29.29
12487-10	Brian Mel Hockenste	\$0.00	\$25.25	\$0.00	\$0.00	\$0.00	\$0.00	\$25.25
12491-05	Frank Churchill Sr	\$0.00	\$14.23	\$0.00	\$0.00	\$0.00	\$0.00	\$14.23
1496-10	Lance Mark Young	\$0.00	\$40.77	\$0.00	\$0.00	\$0.00	\$0.00	\$40.77

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
12506-04	Brandon J Allison	\$0.00	\$0.00	(\$627.13)	\$0.00	\$0.00	\$0.00	(\$627.13)
12508-01	Charles Petticrew	\$0.00	\$97.86	\$0.00	\$0.00	\$0.00	\$0.00	\$97.86
12511-07	James Thompson	\$0.00	\$272.25	\$0.00	\$0.00	\$0.00	\$0.00	\$272.25
12514-04	Greg Wood	\$0.00	\$169.85	\$0.00	\$0.00	\$0.00	\$0.00	\$169.85
12520-01	Wayne Kaer	\$0.00	\$59.24	\$0.00	\$0.00	\$0.00	\$0.00	\$59.24
12523-01	Randy Churchill	\$0.00	\$116.17	\$0.00	\$0.00	\$0.00	\$0.00	\$116.17
12525-04	Tim Bunes	\$0.00	\$122.84	\$0.00	\$0.00	\$0.00	\$0.00	\$122.84
12526-03	USDA C/O MetTel	\$0.00	\$300.55	\$0.00	\$0.00	\$0.00	\$0.00	\$300.55
12528-04	Shirley Wimberley	\$0.00	\$69.00	\$0.00	\$0.00	\$0.00	\$0.00	\$69.00
12529-05	Samuel R Privett II	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12531-05	Alaska Waters	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12533-10	Andrea Laughlin	\$0.00	\$147.04	\$0.00	\$0.00	\$0.00	\$0.00	\$147.04
12535-07	David W Brown	\$0.00	\$14.52	\$14.55	\$0.00	\$0.00	\$0.00	\$29.07
12536-08	Alaska Waters	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12537-07	Alaska Waters	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12539-05	Harold Bailey	\$0.00	\$29.75	\$0.00	\$0.00	\$0.00	\$0.00	\$29.75
12548-14	Robert Jurries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$86.19)	(\$86.19)
12552-04	Michelle D Thomasse	\$0.00	\$13.69	\$0.00	\$0.00	\$0.00	\$0.00	\$13.69
12553-04	Jason Rooney	\$0.00	\$64.53	\$0.00	\$0.00	\$0.00	\$0.00	\$64.53
12556-04	Joe Janssen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$242.57)	(\$242.57)
12558-15	USDI Bureau of Land	\$0.00	\$18.61	\$18.75	\$19.05	\$0.00	\$0.00	\$56.41
12562-05	Steve Forrest	\$0.00	\$45.58	\$0.00	\$0.00	\$0.00	\$0.00	\$45.58
12563-05	Wayne McHolland	\$0.00	\$143.79	\$0.00	\$0.00	\$0.00	\$0.00	\$143.79
12566-06	Haig Demerjian	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12567-04	Josh Miethe	\$0.00	\$85.04	\$0.00	\$0.00	\$0.00	\$0.00	\$85.04
12568-04	Thomas Stammer	\$0.00	\$12.95	\$12.84	\$0.00	\$0.00	\$0.00	\$25.79
12569-12	William R Tonsgard	\$0.00	(\$15.52)	\$0.00	\$0.00	\$0.00	\$0.00	(\$15.52)
12574-10	Charles Ercolin	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12575-06	Arthur LLC	\$0.00	\$62.18	\$0.00	\$0.00	\$0.00	\$0.00	\$62.18
12578-10	Wayne Ellis	\$0.00	\$26.34	\$0.00	\$0.00	\$0.00	\$0.00	\$26.34
12579-04	Katie Ludwigsen	\$0.00	\$14.08	\$0.00	\$0.00	\$0.00	\$0.00	\$14.08
12581-03	Harry Buchea	\$0.00	(\$200.00)	\$0.00	\$0.00	\$0.00	(\$16.11)	(\$216.11)
12582-04	Shane W Westergard	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$125.83)	(\$125.83)
12583-06	Kenneth J Brull	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12585-09	Jason Dunbar	\$0.00	\$100.03	\$0.00	\$0.00	\$0.00	\$0.00	\$100.03
12588-06	Thomas Loners	\$0.00	\$132.31	\$0.00	\$0.00	\$0.00	\$0.00	\$132.31
12589-06	Robert W Lukinich	\$0.00	\$93.37	\$0.00	\$0.00	\$0.00	\$0.00	\$93.37
12590-08	Brian Cloose	\$0.00	\$16.25	\$0.00	\$0.00	\$0.00	\$0.00	\$16.25

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
12594-03	Nicholas Howell	\$0.00	\$73.04	\$0.00	\$0.00	\$0.00	\$0.00	\$73.04
12595-08	Robert B Luce	\$0.00	\$161.01	\$0.00	\$0.00	\$0.00	\$0.00	\$161.01
12599-06	Raymond E Holmquist	\$0.00	\$345.33	\$0.00	\$0.00	\$0.00	\$0.00	\$345.33
12600-07	James MR Woodruff	\$0.00	\$57.37	\$0.00	\$0.00	\$0.00	\$0.00	\$57.37
12602-09	Josh Mieth	\$0.00	\$80.12	\$0.00	\$0.00	\$0.00	\$0.00	\$80.12
12603-14	Kim A Peterson	\$0.00	\$163.95	\$175.91	\$0.00	\$0.00	\$0.00	\$339.86
12605-08	Samuel D Woodbridge	\$0.00	\$163.96	\$0.00	\$0.00	\$0.00	\$0.00	\$163.96
12606-02	Brian Cloose	\$0.00	\$41.24	\$0.00	\$0.00	\$0.00	\$0.00	\$41.24
12607-07	Walter Moorhead	\$0.00	\$130.13	\$0.00	\$0.00	\$0.00	\$0.00	\$130.13
12608-07	Robert Bargatze	\$0.00	(\$178.51)	\$0.00	\$0.00	\$0.00	\$0.00	(\$178.51)
12609-12	Tom Fisher	\$0.00	\$87.78	\$0.00	\$0.00	\$0.00	\$0.00	\$87.78
12610-11	Jacob C Rushmore	\$0.00	\$66.36	\$0.00	\$0.00	\$0.00	\$0.00	\$66.36
12614-08	Rob Hayes	\$0.00	\$116.48	\$0.00	\$0.00	\$0.00	\$0.00	\$116.48
12615-04	Abe Mcintyre	\$0.00	\$79.16	\$109.53	\$110.74	\$0.00	\$0.00	\$299.43
12616-14	Jeffrey Soles	\$0.00	\$36.42	\$0.00	\$0.00	\$0.00	\$0.00	\$36.42
12622-07	Dave Goodrich	\$0.00	\$198.25	\$0.00	\$0.00	\$0.00	\$0.00	\$198.25
12623-06	Richard W Ellis	\$0.00	\$101.44	\$0.00	\$0.00	\$0.00	\$0.00	\$101.44
12626-06	Bruce Ward	\$0.00	\$82.04	\$0.00	\$0.00	\$0.00	\$0.00	\$82.04
12627-05	Terry Rowland	\$0.00	\$63.11	\$0.00	\$0.00	\$0.00	\$0.00	\$63.11
12638-08	Michael W Shilts	\$0.00	\$100.49	\$0.00	\$0.00	\$0.00	\$0.00	\$100.49
12641-09	Larry Kline	\$0.00	\$48.83	\$0.00	\$0.00	\$0.00	\$0.00	\$48.83
12642-09	Isaac Chen	\$0.00	\$141.61	\$0.00	\$0.00	\$0.00	\$0.00	\$141.61
12643-03	Paul Mcintyre	\$0.00	\$72.99	\$0.00	\$0.00	\$0.00	\$0.00	\$72.99
12644-04	Gregg L Cook	\$0.00	\$12.95	\$12.99	\$0.00	\$0.00	\$0.00	\$25.94
12645-13	Clay Culbert	\$0.00	\$156.67	\$0.00	\$0.00	\$0.00	\$0.00	\$156.67
12647-04	Brett Young	\$0.00	\$142.70	\$0.00	\$0.00	\$0.00	\$0.00	\$142.70
12649-05	George Stoican	\$0.00	\$14.06	\$14.39	\$0.00	\$0.00	\$0.00	\$28.45
12650-10	Mary S Ver Hoef	\$0.00	\$59.86	\$0.00	\$0.00	\$0.00	\$0.00	\$59.86
12652-10	Lee Higbee	\$0.00	(\$493.73)	\$0.00	\$0.00	\$0.00	\$0.00	(\$493.73)
12653-06	JIM H LETTS	\$0.00	\$50.55	\$0.00	\$0.00	\$0.00	\$0.00	\$50.55
12656-05	Enviro-Tech Diving	\$0.00	\$33.79	\$0.00	\$0.00	\$0.00	\$0.00	\$33.79
12697-01	DOT&PF Southcoast S	\$0.00	\$49.12	\$0.00	\$0.00	\$0.00	\$0.00	\$49.12
12714-01	Roger Gregg	\$0.00	\$383.04	\$0.00	\$0.00	\$0.00	\$0.00	\$383.04
12758-01	Rob Hayes	\$0.00	\$455.16	\$0.00	\$0.00	\$0.00	\$0.00	\$455.16
12760-01	Dan Roope	\$0.00	\$515.20	\$0.00	\$0.00	\$0.00	\$0.00	\$515.20
12803-01	Ron Sowle	\$0.00	\$10.70	\$0.00	\$0.00	\$0.00	\$0.00	\$10.70
12995-01	James Rowland	\$0.00	\$372.59	\$0.00	\$0.00	\$0.00	\$0.00	\$372.59
12996-02	Diamond C	\$0.00	\$979.60	\$0.00	\$0.00	\$0.00	\$0.00	\$979.60

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
13001-04	Dave's Welding and	\$0.00	\$1,136.79	\$0.00	\$0.00	\$0.00	\$0.00	\$1,136.79
13002-01	Charles Petticrew	\$0.00	\$445.72	\$0.00	\$0.00	\$0.00	\$0.00	\$445.72
13005-01	Shirley Clark	\$0.00	\$369.58	\$0.00	\$0.00	\$0.00	\$0.00	\$369.58
13006-01	Denice C Armstrong	\$0.00	\$0.00	(\$400.00)	\$0.00	\$0.00	(\$1,088.18)	(\$1,488.18)
13011-01	Walter Moorhead	\$0.00	\$214.06	\$0.00	\$0.00	\$0.00	\$0.00	\$214.06
13012-01	Roger Haverstock	\$0.00	\$512.01	\$0.00	\$0.00	\$0.00	\$0.00	\$512.01
13015-01	Doug McCloskey	\$0.00	\$121.94	\$0.00	\$0.00	\$0.00	\$0.00	\$121.94
13018-01	Doug McCloskey	\$0.00	\$227.18	\$0.00	\$0.00	\$0.00	\$0.00	\$227.18
13024-01	Earl Ray Stokes	\$0.00	\$399.37	\$0.00	\$0.00	\$0.00	\$0.00	\$399.37
13029-02	Randi Brady	\$0.00	\$337.87	\$83.04	\$0.00	\$0.00	\$0.00	\$420.91
13030-04	Breakaway Adventure	\$0.00	\$18.12	\$0.00	\$0.00	\$0.00	\$0.00	\$18.12
13037-14	Alisha M Mora	\$0.00	\$177.49	\$155.63	\$0.00	\$0.00	\$0.00	\$333.12
13041-01	Keene Kohrt	\$0.00	\$364.86	\$0.00	\$0.00	\$0.00	\$0.00	\$364.86
13042-01	St. Rose of Lima Ca	\$0.00	\$204.52	\$0.00	\$0.00	\$0.00	\$0.00	\$204.52
13048-01	Ron Rice	\$0.00	\$293.68	\$0.00	\$0.00	\$0.00	\$0.00	\$293.68
13049-01	Tlingit & Haida Hea	\$0.00	\$289.18	\$0.00	\$0.00	\$0.00	\$0.00	\$289.18
13050-04	Wrangell Fitness	\$0.00	\$173.69	\$0.00	\$0.00	\$0.00	\$0.00	\$173.69
13051-01	Island Of Faith Lut	\$0.00	\$260.61	\$0.00	\$0.00	\$0.00	\$0.00	\$260.61
13054-03	David Powell	\$0.00	\$414.19	\$0.00	\$0.00	\$0.00	\$0.00	\$414.19
13061-03	Tyler J Robinson	\$0.00	\$295.04	\$0.00	\$0.00	\$0.00	\$0.00	\$295.04
13062-03	Breakaway Adventure	\$0.00	\$141.11	\$0.00	\$0.00	\$0.00	\$0.00	\$141.11
13063-24	Lorne Cook	\$0.00	\$573.37	\$0.00	\$200.00	\$300.00	\$0.00	\$1,073.37
13065-02	Kevin Stutz	\$0.00	\$394.88	\$0.00	\$0.00	\$0.00	\$0.00	\$394.88
13066-01	Alaska Vistas	\$0.00	\$109.00	\$0.00	\$0.00	\$0.00	\$0.00	\$109.00
13067-02	Donna Massin	\$0.00	\$576.73	\$0.00	\$0.00	\$0.00	\$0.00	\$576.73
13069-01	Mark & Dee Galla	\$0.00	\$290.87	\$0.00	\$0.00	\$0.00	\$0.00	\$290.87
13070-02	Thomas Loners	\$0.00	\$450.23	\$0.00	\$0.00	\$0.00	\$0.00	\$450.23
13073-02	Jon Powell	\$0.00	\$710.66	\$661.72	\$0.00	\$0.00	\$0.00	\$1,372.38
13077-02	Billy Ragsdale	\$0.00	\$143.08	\$0.00	\$0.00	\$0.00	\$0.00	\$143.08
13080-02	Marie Shipley	\$0.00	\$154.65	\$0.00	\$0.00	\$0.00	\$0.00	\$154.65
13088-01	Dewayne Tomal	\$0.00	\$220.85	\$0.00	\$0.00	\$0.00	\$0.00	\$220.85
13091-01	Karl Gladsjo	\$0.00	\$191.57	\$0.00	\$0.00	\$0.00	\$0.00	\$191.57
13095-01	Mel Zachary	\$0.00	(\$100.00)	\$0.00	\$0.00	\$0.00	(\$3.70)	(\$103.70)
13096-01	Charles S Jenkins	\$0.00	\$492.05	\$0.00	\$0.00	\$0.00	\$0.00	\$492.05
13097-04	Harold Martindale	\$0.00	\$728.20	\$0.00	\$0.00	\$0.00	\$0.00	\$728.20
13100-02	Ron Johnson	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$249.81)	(\$249.81)
13101-06	Craig Purviance	\$0.00	\$335.32	\$0.00	\$0.00	\$0.00	\$0.00	\$335.32
13102-02	Tom Lalonde	\$0.00	\$670.57	\$0.00	\$0.00	\$0.00	\$0.00	\$670.57

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
13104-02	Doug McCloskey	\$0.00	\$30.99	\$0.00	\$0.00	\$0.00	\$0.00	\$30.99
13106-05	Rhonda Christian	\$0.00	\$238.43	\$0.00	\$0.00	\$0.00	\$0.00	\$238.43
13107-11	Superior Marine Ser	\$0.00	\$421.73	\$0.00	\$0.00	\$0.00	\$0.00	\$421.73
13108-01	La Donna Botsford	\$0.00	\$300.69	\$0.00	\$0.00	\$0.00	\$0.00	\$300.69
13109-09	Robert Kuntz	\$0.00	\$18.90	\$0.00	\$0.00	\$0.00	\$0.00	\$18.90
13110-01	AT&T c/o Cass Infom	\$0.00	\$330.49	\$0.00	\$0.00	\$0.00	\$0.00	\$330.49
13112-04	Tom Foust	\$0.00	\$426.88	\$0.00	\$0.00	\$0.00	\$0.00	\$426.88
13115-01	Breakwater Seafoods	\$0.00	\$11.53	\$0.00	\$0.00	\$0.00	\$0.00	\$11.53
13120-01	Tlingit & Haida Reg	\$0.00	\$20.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.00
13122-03	WIMBERLEY-CURTIS IN	\$0.00	\$56.28	\$0.00	\$0.00	\$0.00	\$0.00	\$56.28
13123-01	DOT&PF Southcoast S	\$0.00	\$361.02	\$0.00	\$0.00	\$0.00	\$0.00	\$361.02
13124-01	BB Brocks	\$0.00	\$48.83	\$0.00	\$0.00	\$0.00	\$0.00	\$48.83
13126-01	Alaska Power Teleph	\$0.00	\$38.59	\$0.00	\$0.00	\$0.00	\$0.00	\$38.59
13127-01	Sandra Stuart	\$0.00	\$225.10	\$0.00	\$0.00	\$0.00	\$0.00	\$225.10
13128-05	Wilma Leslie	\$0.00	\$25.87	\$0.00	\$0.00	\$0.00	\$0.00	\$25.87
13129-01	Pacific Seafoods Wr	\$0.00	\$4,177.20	\$0.00	\$0.00	\$0.00	\$0.00	\$4,177.20
13131-11	Charles Lee Romane	\$0.00	\$303.26	\$58.71	\$0.00	\$0.00	\$0.00	\$361.97
13135-01	The Bay Company	\$0.00	\$582.72	\$0.00	\$0.00	\$0.00	\$0.00	\$582.72
13137-01	The Bay Company	\$0.00	\$755.85	\$0.00	\$0.00	\$0.00	\$0.00	\$755.85
13140-03	Ethan Petticrew	\$0.00	\$356.36	\$0.00	\$0.00	\$0.00	\$0.00	\$356.36
13142-12	Jayne Fritzingler	\$0.00	\$453.17	\$0.00	\$0.00	\$0.00	\$0.00	\$453.17
13144-01	Brian Merritt	\$0.00	\$527.83	\$0.00	\$0.00	\$0.00	\$0.00	\$527.83
13145-10	Joaquin LW Morelli	\$0.00	\$715.44	\$0.00	\$0.00	\$0.00	\$0.00	\$715.44
13147-01	Kstk	\$0.00	(\$153.57)	(\$25.79)	\$0.00	\$0.00	\$0.00	(\$179.36)
13149-07	Steve Marshall	\$0.00	\$10.35	\$10.35	\$222.02	\$395.84	\$579.78	\$1,218.34
13150-13	Nathan A Dalton	\$0.00	\$191.52	\$0.00	\$0.00	\$0.00	\$0.00	\$191.52
13151-07	Michael J Lockabey	\$0.00	\$39.38	\$0.00	\$0.00	\$0.00	\$0.00	\$39.38
13154-01	McGraw Landfill Acc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.47	\$0.00	\$0.47
13157-02	Neil Dunton	\$0.00	\$445.36	\$0.00	\$0.00	\$0.00	\$0.00	\$445.36
13161-04	Bruce Ward	\$0.00	\$374.14	\$0.00	\$0.00	\$0.00	\$0.00	\$374.14
13168-01	Bill Knecht	\$0.00	\$388.99	\$0.00	\$0.00	\$0.00	\$0.00	\$388.99
13169-01	Jennifer Miller	\$0.00	\$265.64	\$0.00	\$0.00	\$0.00	\$0.00	\$265.64
13170-04	Clay Hammer	\$0.00	\$218.57	\$0.00	\$0.00	\$0.00	\$0.00	\$218.57
13171-01	Tim Buness	\$0.00	\$546.21	\$0.00	\$0.00	\$0.00	\$0.00	\$546.21
13172-08	Kathleen Thomas	\$0.00	\$337.69	\$0.00	\$0.00	\$0.00	\$0.00	\$337.69
13177-03	Tyler James Gillen	\$0.00	(\$173.62)	\$0.00	\$0.00	\$0.00	\$0.00	(\$173.62)
13184-02	Rolland Howell	\$0.00	\$337.20	\$1.59	\$0.00	\$0.00	\$0.00	\$338.79
190-01	Wayne McHolland	\$0.00	\$309.18	\$0.00	\$0.00	\$0.00	\$0.00	\$309.18

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
13191-03	Trident Seafoods Co	\$0.00	\$752.44	\$0.00	\$0.00	\$0.00	\$0.00	\$752.44
13195-02	Pacific Seafoods Wr	\$0.00	\$140.17	\$0.00	\$0.00	\$0.00	\$0.00	\$140.17
13198-03	Bruce Harding	\$0.00	\$218.28	\$0.00	\$0.00	\$0.00	\$0.00	\$218.28
13199-02	April Stephens	\$0.00	\$386.47	\$0.00	\$0.00	\$0.00	\$0.00	\$386.47
13200-05	Lorraine Allen	\$0.00	\$464.80	\$0.00	\$0.00	\$0.00	\$0.00	\$464.80
13202-01	Randy Easterly	\$0.00	\$53.18	\$0.00	\$0.00	\$0.00	\$0.00	\$53.18
13203-03	Daniel Melling	\$0.00	\$62.96	\$0.00	\$0.00	\$0.00	\$0.00	\$62.96
13204-03	Salvation Army	\$0.00	\$22.30	\$0.00	\$0.00	\$0.00	\$0.00	\$22.30
13206-06	John W Archambeau	\$0.00	\$441.33	\$0.00	\$0.00	\$0.00	\$0.00	\$441.33
13207-01	Einar Haaseth	\$0.00	\$0.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.10
13208-02	James M Rixen	\$0.00	\$182.10	\$0.00	\$0.00	\$0.00	\$0.00	\$182.10
13209-01	Pacific Seafoods Wr	\$0.00	\$206.26	\$0.00	\$0.00	\$0.00	\$0.00	\$206.26
13210-02	Pacific Seafoods Wr	\$0.00	\$585.96	\$0.00	\$0.00	\$0.00	\$0.00	\$585.96
13211-01	Faa / Amz 110	\$0.00	\$85.37	\$0.00	\$0.00	\$0.00	\$0.00	\$85.37
13212-02	Petro Marine Servic	\$0.00	\$137.89	\$0.00	\$0.00	\$0.00	\$0.00	\$137.89
13213-01	Terry Rowland	\$0.00	\$366.27	\$0.00	\$0.00	\$0.00	\$0.00	\$366.27
13214-02	Alaska Power Teleph	\$0.00	\$203.28	\$0.00	\$0.00	\$0.00	\$0.00	\$203.28
13215-07	Dwight Yancey	\$0.00	\$702.21	\$0.00	\$0.00	\$0.00	\$0.00	\$702.21
13216-03	Alicia M Armstrong	\$0.00	\$161.79	\$204.14	\$0.00	\$0.00	\$0.00	\$365.93
13217-01	Gary Allen Jr	\$0.00	\$785.43	\$805.04	\$0.00	\$0.00	\$0.00	\$1,590.47
13219-01	Gunnar Gunderson	\$0.00	\$282.19	\$0.00	\$0.00	\$0.00	\$0.00	\$282.19
13220-01	North Star Bone Yar	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
13221-03	Jeff Matney	\$0.00	\$628.23	\$0.00	\$0.00	\$0.00	\$0.00	\$628.23
13222-01	Marilyn Brayton	\$0.00	\$300.47	\$0.00	\$0.00	\$0.00	\$0.00	\$300.47
13223-01	GCI Cable Inc.	\$0.00	\$1,465.04	\$0.00	\$0.00	\$0.00	\$0.00	\$1,465.04
13224-01	Alaska Power Teleph	\$0.00	\$61.40	\$0.00	\$0.00	\$0.00	\$0.00	\$61.40
13225-01	Jenkins Welding LLC	\$0.00	\$17.33	\$0.00	\$0.00	\$0.00	\$0.00	\$17.33
13230-06	Sarah R Cowan	\$0.00	\$10.60	\$10.60	\$10.60	\$10.60	\$1,286.00	\$1,328.40
13231-17	Annette J Wetherill	\$0.00	\$362.22	\$355.65	\$180.40	\$0.00	\$0.00	\$898.27
13232-01	Pacific Seafoods Wr	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
13238-01	Island Of Faith Lut	\$0.00	\$485.52	\$0.00	\$0.00	\$0.00	\$0.00	\$485.52
13239-01	Chris Guggenbickler	\$0.00	\$48.36	\$0.00	\$0.00	\$0.00	\$0.00	\$48.36
13246-02	Superior Marine Ser	\$0.00	\$2,170.27	\$0.00	\$0.00	\$0.00	\$0.00	\$2,170.27
13247-01	Steve Henson	\$0.00	\$336.16	\$0.00	\$0.00	\$0.00	\$0.00	\$336.16
13248-01	Steve Henson	\$0.00	\$267.55	\$0.00	\$0.00	\$0.00	\$0.00	\$267.55
13251-03	Steven R Smith	\$0.00	\$41.54	\$0.00	\$0.00	\$0.00	\$0.00	\$41.54
13252-01	Duane King	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$380.40)	(\$380.40)
55-11	Steve G Miller	\$0.00	\$336.16	\$0.00	\$0.00	\$0.00	\$0.00	\$336.16

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
13257-01	Mike Allen Jr	\$0.00	\$127.15	\$0.00	\$0.00	\$0.00	\$0.00	\$127.15
13258-01	Stikine Drug	\$0.00	\$1,122.88	\$0.00	\$0.00	\$0.00	\$0.00	\$1,122.88
13261-08	Sarah B Sedgemore	\$0.00	\$120.67	\$0.00	\$0.00	\$0.00	\$0.00	\$120.67
13262-02	Adf&G Commercial Fi	\$0.00	\$21.42	\$0.00	\$0.00	\$0.00	\$0.00	\$21.42
13263-02	ADF&G Commercial Fi	\$0.00	\$12.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12.00
13267-01	Eric Kading	\$0.00	\$410.64	\$0.00	\$0.00	\$0.00	\$0.00	\$410.64
13271-02	Richard Teague	\$0.00	\$192.56	\$0.00	\$0.00	\$0.00	\$0.00	\$192.56
13272-01	Tom Gillen Sr.	\$0.00	\$372.10	\$0.00	\$0.00	\$0.00	\$0.00	\$372.10
13274-01	Robert Lee Wiedersp	\$0.00	\$348.62	\$0.00	\$0.00	\$0.00	\$0.00	\$348.62
13276-01	Frank Murkowski	\$0.00	\$16.01	\$0.00	\$0.00	\$0.00	\$0.00	\$16.01
13282-01	Christie Jamieson	\$0.00	\$627.55	\$0.00	\$0.00	\$0.00	\$0.00	\$627.55
13285-01	Harborlight Church	\$0.00	\$1,199.94	\$0.00	\$0.00	\$0.00	\$0.00	\$1,199.94
13287-01	Maxlyn Wiederspohn	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,376.65)	(\$3,376.65)
13288-02	Terell Courson	\$0.00	\$447.43	\$0.00	\$0.00	\$0.00	\$0.00	\$447.43
13289-02	Terell Courson	\$0.00	\$193.58	\$0.00	\$0.00	\$0.00	\$0.00	\$193.58
13291-01	Chris Guggenbickler	\$0.00	\$284.64	\$0.00	\$0.00	\$0.00	\$0.00	\$284.64
13293-02	Ruby McMurren	\$0.00	\$297.62	\$233.16	\$0.00	\$0.00	\$0.00	\$530.78
13295-01	Robert Lee Wiedersp	\$0.00	\$281.70	\$0.00	\$0.00	\$0.00	\$0.00	\$281.70
13296-04	Trident Seafoods Co	\$0.00	\$5,026.65	\$0.00	\$0.00	\$0.00	\$0.00	\$5,026.65
13298-01	Chris Guggenbickler	\$0.00	\$385.34	\$0.00	\$0.00	\$0.00	\$0.00	\$385.34
13299-01	Tim Buness	\$0.00	\$409.49	\$0.00	\$0.00	\$0.00	\$0.00	\$409.49
13313-12	Sean Cummins	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
13318-01	Brett Woodbury	\$0.00	\$398.27	\$0.00	\$0.00	\$0.00	\$0.00	\$398.27
13319-01	Brett Woodbury	\$0.00	\$566.27	\$0.00	\$0.00	\$0.00	\$0.00	\$566.27
13320-02	WIMBERLEY-CURTIS IN	\$0.00	\$1,081.01	\$0.00	\$0.00	\$0.00	\$0.00	\$1,081.01
13321-02	Johnson Constructio	\$0.00	\$695.54	\$0.00	\$0.00	\$0.00	\$0.00	\$695.54
13322-02	Robert Bue	\$0.00	\$584.31	\$0.00	\$0.00	\$0.00	\$0.00	\$584.31
13323-10	Cassie M Stocker	\$0.00	\$370.43	\$0.00	\$0.00	\$0.00	\$0.00	\$370.43
13326-01	John McGill	\$0.00	\$392.03	\$0.00	\$0.00	\$0.00	\$0.00	\$392.03
13327-01	George Woodbury	\$0.00	\$684.86	\$0.00	\$0.00	\$0.00	\$0.00	\$684.86
13328-01	Frank Murkowski	\$0.00	\$396.01	\$0.00	\$0.00	\$0.00	\$0.00	\$396.01
13329-02	Mike Barnes	\$0.00	\$289.28	\$0.00	\$0.00	\$0.00	\$0.00	\$289.28
13331-03	Darian T Burley	\$0.00	\$429.63	\$0.00	\$0.00	\$0.00	\$0.00	\$429.63
13332-01	Dick Angerman	\$0.00	\$505.77	\$0.00	\$0.00	\$0.00	\$0.00	\$505.77
13333-05	Chere L Klein-Enrig	\$0.00	\$193.58	\$0.00	\$0.00	\$0.00	\$0.00	\$193.58
13335-01	Olga Norris	\$0.00	\$604.23	\$0.00	\$0.00	\$0.00	\$0.00	\$604.23
13340-01	Angerman Rental	\$0.00	\$608.37	\$0.00	\$0.00	\$0.00	\$0.00	\$608.37
41-03	James Stough	\$0.00	\$395.23	\$0.00	\$0.00	\$0.00	\$0.00	\$395.23

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Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
13342-01	Wallace L Schmidt	\$0.00	\$234.43	\$0.00	\$0.00	\$0.00	\$0.00	\$234.43
13351-05	Tideline Constructi	\$0.00	\$492.09	\$0.00	\$0.00	\$0.00	\$0.00	\$492.09
13355-05	Robert J Murphy	\$0.00	\$75.21	\$0.00	\$0.00	\$0.00	\$0.00	\$75.21
13360-29	Kirk Barnes	\$0.00	\$293.47	\$0.00	\$0.00	\$0.00	\$0.00	\$293.47
13361-31	Kelly R Warren	\$0.00	\$287.59	\$612.65	\$700.77	\$0.00	\$0.00	\$1,601.01
13362-31	Luke Lester	\$0.00	\$225.97	\$12.84	\$0.00	\$0.00	\$0.00	\$238.81
13366-26	Camden J Erickson	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
13367-35	John Yeager	\$0.00	\$209.42	\$0.00	\$0.00	\$0.00	\$0.00	\$209.42
13369-35	Dave's Welding and	\$0.00	\$148.90	\$0.00	\$0.00	\$0.00	\$0.00	\$148.90
13839-03	William Auger	\$0.00	(\$46.83)	\$0.00	\$0.00	\$0.00	\$0.00	(\$46.83)
13840-02	Shevaun A Meggitt	\$0.00	\$527.60	\$0.00	\$0.00	\$0.00	\$0.00	\$527.60
13841-01	City Market Inc.	\$0.00	\$2,536.65	\$0.00	\$0.00	\$0.00	\$0.00	\$2,536.65
13842-03	David R Jellum	\$0.00	\$173.58	\$0.00	\$0.00	\$0.00	\$0.00	\$173.58
13843-01	St. Rose of Lima Ca	\$0.00	\$206.12	\$0.00	\$0.00	\$0.00	\$0.00	\$206.12
13861-03	Robert Lee Wiedersp	\$0.00	\$82.04	\$0.00	\$0.00	\$0.00	\$0.00	\$82.04
13863-08	Tom A Fisher	\$0.00	\$63.27	\$0.00	\$0.00	\$0.00	\$0.00	\$63.27
13865-02	Bill Knecht	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
13866-07	Jeffrey E Gorton	\$0.00	\$203.67	\$0.00	\$0.00	\$0.00	\$0.00	\$203.67
13867-05	Jeffery W Sedgemore	\$0.00	\$368.59	\$0.00	\$0.00	\$0.00	\$0.00	\$368.59
13868-05	John Agostine	\$0.00	\$293.08	\$286.05	\$0.00	\$0.00	\$0.00	\$579.13
13869-03	Patrick Connor	\$0.00	\$47.28	\$0.00	\$0.00	\$0.00	\$0.00	\$47.28
13870-02	Jene Vredevoogd	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$258.75)	(\$258.75)
13871-02	Chris McMurren	\$0.00	\$202.25	\$0.00	\$0.00	\$0.00	\$0.00	\$202.25
13872-08	Lorne Cook	\$0.00	\$86.84	\$0.00	\$0.00	\$0.00	\$0.00	\$86.84
13876-05	Jay P Lysne	\$0.00	\$300.95	\$0.00	\$0.00	\$0.00	\$0.00	\$300.95
13879-22	Doug Wakefield	\$0.00	\$132.00	\$0.00	\$0.00	\$0.00	\$0.00	\$132.00
13880-11	Wrangell Boat Shop	\$0.00	\$218.99	\$0.00	\$0.00	\$0.00	\$0.00	\$218.99
13887-29	William D Neil	\$0.00	\$160.69	\$0.00	\$0.00	\$0.00	\$0.00	\$160.69
13890-04	Joseph W Holden	\$0.00	\$0.00	\$0.00	(\$150.00)	\$0.00	(\$124.63)	(\$274.63)
13895-01	Scott Young	\$0.00	\$410.86	\$0.00	\$0.00	\$0.00	\$0.00	\$410.86
13896-10	Scott A Cameron	\$0.00	\$233.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233.00
13898-10	Rolf R Thiele	\$0.00	\$30.69	\$0.00	\$0.00	\$0.00	\$0.00	\$30.69
13899-16	David M Hunz	\$0.00	\$156.07	\$161.31	\$0.00	\$0.00	\$0.00	\$317.38
13903-04	Thomas R Sigmond	\$0.00	\$2.75	\$2.75	\$2.75	\$147.42	\$166.28	\$321.95
13904-14	Thomas R Sigmond	\$0.00	\$0.32	\$36.49	\$0.00	\$0.00	\$0.00	\$36.81
13908-07	Charles Kelly	\$0.00	\$124.55	\$0.00	\$0.00	\$0.00	\$0.00	\$124.55
13910-01	Doug McCloskey	\$0.00	\$40.06	\$0.00	\$0.00	\$0.00	\$0.00	\$40.06
14-04	Peter M Chaille	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84

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Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
13919-28	William R Tonsgard	\$0.00	(\$320.78)	\$0.00	\$0.00	\$0.00	\$0.00	(\$320.78)
13921-03	Triton Alaska Inc	\$0.00	\$48.21	\$0.00	\$0.00	\$0.00	\$0.00	\$48.21
13922-08	David Bartlett	\$0.00	\$233.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233.00
13923-05	John Yeager	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
13930-01	Southeast Alaska Po	\$0.00	\$33.32	\$0.00	\$0.00	\$0.00	\$0.00	\$33.32
13936-01	Olen Ettswold	\$0.00	\$98.25	\$0.00	\$0.00	\$0.00	\$0.00	\$98.25
13937-03	Lisa VonBargen	\$0.00	\$222.50	\$215.63	\$0.00	\$0.00	\$0.00	\$438.13
13938-02	Timothy J Dodson	\$0.00	\$189.70	\$0.00	\$0.00	\$0.00	\$0.00	\$189.70
13940-08	Kenneth J Brull	\$0.00	\$325.64	\$0.00	\$0.00	\$0.00	\$0.00	\$325.64
13941-04	Gregory R Blair	\$0.00	\$49.92	\$0.00	\$0.00	\$0.00	\$0.00	\$49.92
13942-11	MWood Rental	\$0.00	\$86.91	\$0.00	\$0.00	\$0.00	\$0.00	\$86.91
13943-04	Arlen D Norwood	\$0.00	\$43.12	\$0.00	\$0.00	\$0.00	\$0.00	\$43.12
13945-03	John F Murtaugh	\$0.00	\$82.42	\$0.00	\$0.00	\$0.00	\$0.00	\$82.42
13946-02	Wrangell Roadhouse	\$0.00	\$200.67	\$0.00	\$0.00	\$0.00	\$0.00	\$200.67
13948-02	Ellen Zahorik	\$0.00	\$622.54	\$0.00	\$0.00	\$0.00	\$0.00	\$622.54
13950-01	Michael O Gardner	\$0.00	\$12.52	\$0.00	\$0.00	\$0.00	\$0.00	\$12.52
13951-08	Ruth E Purviance	\$0.00	\$745.54	\$0.00	\$0.00	\$0.00	\$0.00	\$745.54
13952-01	David R Oliver	\$0.00	\$12.96	\$13.31	\$0.00	\$0.00	\$0.00	\$26.27
13956-07	Evi Fennimore	\$0.00	\$210.37	\$0.00	\$0.00	\$0.00	\$0.00	\$210.37
13961-03	James Rowland	\$0.00	\$116.01	\$0.00	\$0.00	\$0.00	\$0.00	\$116.01
13963-07	Sarah K Roark	\$0.00	\$168.46	\$0.00	\$0.00	\$0.00	\$0.00	\$168.46
13964-04	Kathryn J Nuckols	\$0.00	\$445.59	\$0.00	\$0.00	\$0.00	\$0.00	\$445.59
13971-16	Keith Billi	\$0.00	\$14.05	\$14.08	\$0.00	\$0.00	\$0.00	\$28.13
13976-07	Rachel K Cavitt	\$0.00	\$250.53	\$0.00	\$0.00	\$0.00	\$0.00	\$250.53
13980-09	Rick Forayter	\$0.00	\$244.63	\$0.00	\$0.00	\$0.00	\$0.00	\$244.63
13985-18	Todd Welch	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$121.10)	(\$121.10)
13986-08	Bryant Benjamin	\$0.00	\$86.84	\$0.00	\$0.00	\$0.00	\$0.00	\$86.84
13989-11	Mercedes D Angerman	\$0.00	\$97.09	\$0.00	\$0.00	\$0.00	\$0.00	\$97.09
13990-16	Doug Asbe	\$0.00	\$87.31	\$0.00	\$0.00	\$0.00	\$0.00	\$87.31
13996-16	Dave's Welding and	\$0.00	\$290.25	\$0.00	\$0.00	\$0.00	\$0.00	\$290.25
14000-07	Tyler Garbisch	\$0.00	\$13.63	\$13.52	\$13.40	\$13.29	\$52.04	\$105.88
14005-10	Paul Staubus	\$0.00	\$167.99	\$0.00	\$0.00	\$0.00	\$0.00	\$167.99
14007-14	DON G STEVENS	\$0.00	\$28.04	\$0.00	\$0.00	\$0.00	\$0.00	\$28.04
14008-11	James D Methven	\$0.00	\$14.08	\$0.00	\$0.00	\$0.00	\$0.00	\$14.08
14011-07	Michael L Skorka	\$0.00	\$4.65	\$4.65	\$4.65	\$4.65	\$567.35	\$585.95
14012-08	Dave's Welding and	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
14015-02	Dave Andresen	\$0.00	\$13.93	\$0.00	\$0.00	\$0.00	\$0.00	\$13.93
19-01	Alaska Wireless Net	\$0.00	\$250.22	\$0.00	\$0.00	\$0.00	\$0.00	\$250.22

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Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
14021-02	Dan J Thompson	\$0.00	\$659.36	\$0.00	\$0.00	\$0.00	\$0.00	\$659.36
14022-01	AICS c/o Engie Insi	\$0.00	\$5,016.16	\$0.00	\$0.00	\$0.00	\$0.00	\$5,016.16
14024-02	Andrew K Rowland	\$0.00	\$135.72	\$0.00	\$0.00	\$0.00	\$0.00	\$135.72
14026-02	Jared Gross	\$0.00	\$410.17	\$0.00	\$0.00	\$0.00	\$0.00	\$410.17
14027-02	Scott Brown	\$0.00	\$17.67	\$0.00	\$0.00	\$0.00	\$0.00	\$17.67
14029-02	Peter N Neville Joh	\$0.00	\$21.44	\$0.00	\$0.00	\$0.00	\$0.00	\$21.44
14030-04	Peninsula Seafoods	\$0.00	\$536.54	\$0.00	\$0.00	\$0.00	\$0.00	\$536.54
14031-03	GLA Rental	\$0.00	\$32.27	\$38.28	\$0.00	\$0.00	\$0.00	\$70.55
14032-01	James C. Nelson	\$0.00	\$384.19	\$0.00	\$0.00	\$0.00	\$0.00	\$384.19
14037-01	William Privett	\$0.00	\$48.51	\$0.00	\$0.00	\$0.00	\$0.00	\$48.51
14038-01	Buness Electric	\$0.00	\$608.17	\$0.00	\$0.00	\$0.00	\$0.00	\$608.17
14040-01	Tlingit & Haida Reg	\$0.00	\$3,849.57	\$0.00	\$0.00	\$0.00	\$0.00	\$3,849.57
14045-01	Tlingit & Haida TFY	\$0.00	\$393.42	\$0.00	\$0.00	\$0.00	\$0.00	\$393.42
14047-01	John Sargent	\$0.00	\$348.20	\$0.00	\$0.00	\$0.00	\$0.00	\$348.20
14050-01	Ketchikan Ready Mix	\$0.00	\$41.08	\$0.00	\$0.00	\$0.00	\$0.00	\$41.08
14051-01	Ketchikan Ready Mix	\$0.00	\$220.59	\$0.00	\$0.00	\$0.00	\$0.00	\$220.59
14052-01	Ketchikan Ready Mix	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
14053-06	Wrangell Properties	\$0.00	\$453.98	\$0.00	\$0.00	\$0.00	\$0.00	\$453.98
14054-04	Wrangell Properties	\$0.00	\$102.00	\$0.00	\$0.00	\$0.00	\$0.00	\$102.00
14055-06	Wrangell Properties	\$0.00	\$220.27	\$0.00	\$0.00	\$0.00	\$0.00	\$220.27
14059-02	Dan Roope	\$0.00	\$70.71	\$0.00	\$0.00	\$0.00	\$0.00	\$70.71
14060-01	Mike Jabusch	\$0.00	\$954.88	\$0.00	\$0.00	\$0.00	\$0.00	\$954.88
14061-01	Brett Woodbury	\$0.00	\$283.57	\$0.00	\$0.00	\$0.00	\$0.00	\$283.57
14063-02	Dean Senecal	\$0.00	\$0.00	(\$78.21)	\$0.00	\$0.00	\$0.00	(\$78.21)
14064-01	Mark Mitchell	\$0.00	\$347.29	\$0.00	\$0.00	\$0.00	\$0.00	\$347.29
14066-17	Anthony P Moran	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.00	\$10.00
14069-13	Wrangell Boat Shop	\$0.00	\$566.92	\$0.00	\$0.00	\$0.00	\$0.00	\$566.92
14070-01	James P Brenner	\$0.00	\$667.28	\$0.00	\$0.00	\$0.00	\$0.00	\$667.28
14072-01	Frank Gunderson	\$0.00	\$420.05	\$0.00	\$0.00	\$0.00	\$0.00	\$420.05
14076-01	Superior Marine Ser	\$0.00	\$184.60	\$0.00	\$0.00	\$0.00	\$0.00	\$184.60
14085-04	Michael Voss Ottese	\$0.00	\$16.41	\$0.00	\$0.00	\$0.00	\$0.00	\$16.41
14086-10	Vicki L Feeman	\$0.00	\$18.12	\$0.00	\$0.00	\$0.00	\$0.00	\$18.12
14087-02	Melissa Marie Stoll	\$0.00	\$70.23	\$271.64	\$0.00	\$0.00	\$0.00	\$341.87
14087-03	Katie Ludwigsen	\$0.00	\$437.52	\$0.00	\$0.00	\$0.00	\$0.00	\$437.52
14088-01	Charles M. Gadd	\$0.00	\$592.46	\$0.00	\$0.00	\$0.00	\$0.00	\$592.46
14089-15	Jacob Linard	\$0.00	\$40.38	\$0.00	\$0.00	\$0.00	\$0.00	\$40.38
14092-01	Superior Marine LLC	\$0.00	\$1,958.11	\$0.00	\$0.00	\$0.00	\$0.00	\$1,958.11
96-05	Kelly A Percy	\$0.00	\$21.58	\$22.46	\$0.00	\$0.00	\$0.00	\$44.04

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
14098-01	James Eilertsen	\$0.00	\$62.95	\$0.00	\$0.00	\$0.00	\$0.00	\$62.95
14099-01	Ralph B Mcqueen Jr.	\$0.00	\$283.67	\$0.00	\$0.00	\$0.00	\$0.00	\$283.67
14100-01	Jacqueline Eilertse	\$0.00	\$102.26	\$0.00	\$0.00	\$0.00	\$0.00	\$102.26
14103-01	Peter White	\$0.00	\$353.00	\$0.00	\$0.00	\$0.00	\$0.00	\$353.00
14105-01	Jim Bailey	\$0.00	\$30.22	\$0.00	\$0.00	\$0.00	\$0.00	\$30.22
14106-09	Kayleigh M McCarthy	\$0.00	\$191.77	\$0.00	\$0.00	\$0.00	\$0.00	\$191.77
14107-02	Hans Borve	\$0.00	\$13.57	\$12.99	\$0.00	\$0.00	\$0.00	\$26.56
14108-08	Brandi M Cowan	\$0.00	\$449.44	\$411.19	\$0.00	\$0.00	\$0.00	\$860.63
14109-02	Gablehouse Rentals	\$0.00	\$95.23	\$0.00	\$0.00	\$0.00	\$0.00	\$95.23
14111-05	Shane Gillen	\$0.00	\$0.00	\$0.00	(\$102.76)	\$0.00	\$0.00	(\$102.76)
14112-02	Steve Paris	\$0.00	\$0.00	(\$21.30)	\$0.00	\$0.00	\$0.00	(\$21.30)
14114-01	Mike Clark	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$14.47)	(\$14.47)
14117-01	Brennon Eagle	\$0.00	\$245.66	\$0.00	\$0.00	\$0.00	\$0.00	\$245.66
14120-02	Andrew D Niemi	\$0.00	\$12.69	\$0.00	\$0.00	\$0.00	\$0.00	\$12.69
14122-01	Jennifer Hatch	\$0.00	\$395.11	\$0.00	\$0.00	\$0.00	\$0.00	\$395.11
14128-01	Donald Glasner	\$0.00	\$78.13	\$84.68	\$0.00	\$0.00	\$0.00	\$162.81
14129-02	Laura Massin	\$0.00	\$158.76	\$154.21	\$0.00	\$0.00	\$0.00	\$312.97
14130-09	Roger Purdy	\$0.00	\$298.47	\$0.00	\$0.00	\$0.00	\$0.00	\$298.47
14132-01	Richard Dale Anders	\$0.00	\$151.65	\$0.00	\$0.00	\$0.00	\$0.00	\$151.65
14136-03	Rhonda Herman	\$0.00	\$10.79	\$10.70	\$0.00	\$0.00	\$0.00	\$21.49
14137-02	Alyssa N Howell	\$0.00	\$273.43	\$0.00	\$0.00	\$0.00	\$0.00	\$273.43
14140-01	Larissa Siekawitch	\$0.00	\$400.27	\$0.00	\$0.00	\$0.00	\$0.00	\$400.27
14141-02	Louel Rentals	\$0.00	\$65.59	\$0.00	\$0.00	\$0.00	\$0.00	\$65.59
14147-02	Stikine Drug	\$0.00	\$240.86	\$0.00	\$0.00	\$0.00	\$0.00	\$240.86
14148-03	Joshua Wade Gordine	\$0.00	\$376.50	\$0.00	\$0.00	\$0.00	\$0.00	\$376.50
14150-01	Deborah Anderson	\$0.00	\$238.36	\$0.00	\$0.00	\$0.00	\$0.00	\$238.36
14151-01	Pacific Seafoods Wr	\$0.00	\$374.14	\$0.00	\$0.00	\$0.00	\$0.00	\$374.14
14153-05	AK Taqueria 47 LLC	\$0.00	\$271.35	\$295.18	\$303.73	\$0.00	\$0.00	\$870.26
14154-02	Brett Woodbury	\$0.00	\$21.98	\$0.00	\$0.00	\$0.00	\$0.00	\$21.98
14159-09	Thomas M Kelley	\$0.00	\$30.37	\$0.00	\$0.00	\$0.00	\$0.00	\$30.37
14163-01	Wrangell Coop Assoc	\$0.00	\$679.72	\$0.00	\$0.00	\$0.00	\$0.00	\$679.72
14165-05	SEA Island Construc	\$0.00	\$69.50	\$0.00	\$0.00	\$0.00	\$0.00	\$69.50
14168-01	Greg Duncan	\$0.00	\$462.96	\$0.00	\$0.00	\$0.00	\$0.00	\$462.96
14169-09	Mary T Murray	\$0.00	\$278.30	\$0.00	\$0.00	\$0.00	\$0.00	\$278.30
14170-05	William A Franklin	\$0.00	\$115.55	\$0.00	\$0.00	\$0.00	\$0.00	\$115.55
14171-02	Steve Forrest	\$0.00	\$69.77	\$0.00	\$0.00	\$0.00	\$0.00	\$69.77
14173-01	Rosemary Ruoff	\$0.00	\$530.36	\$0.00	\$0.00	\$0.00	\$0.00	\$530.36
74-01	Julia M Ostrander	\$0.00	\$466.86	\$0.00	\$0.00	\$0.00	\$0.00	\$466.86

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
14176-01	Lane Fitzjarrald	\$0.00	\$423.27	\$0.00	\$0.00	\$0.00	\$0.00	\$423.27
14182-02	SEARHC c/o of Engie	\$0.00	\$31,418.82	\$0.00	\$0.00	\$0.00	\$0.00	\$31,418.82
14186-02	Dan Flickinger	\$0.00	\$269.18	\$0.00	\$0.00	\$0.00	\$0.00	\$269.18
14187-01	DOT&PF-Div Of Facil	\$0.00	\$21.72	\$0.00	\$0.00	\$0.00	\$0.00	\$21.72
14188-02	Scott Brown	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
14189-01	Randy L Backman	\$0.00	\$235.40	\$0.00	\$0.00	\$0.00	\$0.00	\$235.40
14190-01	Harold Martindale	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
14192-01	Massin Tool	\$0.00	\$16.87	\$0.00	\$0.00	\$0.00	\$0.00	\$16.87
14194-03	Sue Ritchie	\$0.00	\$62.26	\$0.00	\$0.00	\$0.00	\$0.00	\$62.26
14195-01	Bruce Smith Jr	\$0.00	\$187.14	\$0.00	\$0.00	\$0.00	\$0.00	\$187.14
14196-01	Terry Rowland	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
14197-02	Mike Barnes	\$0.00	\$21.44	\$25.56	\$0.00	\$0.00	\$0.00	\$47.00
14199-01	Ketchikan Ready Mix	\$0.00	\$52.71	\$0.00	\$0.00	\$0.00	\$0.00	\$52.71
14226-02	Jason G Fode	\$0.00	\$87.31	\$0.00	\$0.00	\$0.00	\$0.00	\$87.31
14227-02	Rusty Lukinich	\$0.00	\$60.78	\$0.00	\$0.00	\$0.00	\$0.00	\$60.78
14231-04	Brian K Harper	\$0.00	\$71.33	\$0.00	\$0.00	\$0.00	\$0.00	\$71.33
14232-03	Daniel Rohr	\$0.00	\$146.58	\$0.00	\$0.00	\$0.00	\$0.00	\$146.58
14233-03	George Stoican	\$0.00	\$92.49	\$94.76	\$0.00	\$0.00	\$0.00	\$187.25
14237-02	Dale Parkinson	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
14239-02	Maxmo Rentals LLC	\$0.00	\$300.14	\$0.00	\$0.00	\$0.00	\$0.00	\$300.14
14241-01	Stikine Rentals LLC	\$0.00	\$13.46	\$0.00	\$0.00	\$0.00	\$0.00	\$13.46
14242-01	Churchill Rental	\$0.00	\$1,184.14	\$0.00	\$0.00	\$0.00	\$0.00	\$1,184.14
14243-01	Chad Smith	\$0.00	\$401.19	\$0.00	\$0.00	\$0.00	\$0.00	\$401.19
14245-01	Anna Kleinhofs-Elle	\$0.00	\$724.00	\$0.00	\$0.00	\$0.00	\$0.00	\$724.00
14247-02	Sterling Glenn	\$0.00	\$131.19	\$0.00	\$0.00	\$0.00	\$0.00	\$131.19
14249-02	Captain Coffee Co	\$0.00	\$357.29	\$0.00	\$0.00	\$0.00	\$0.00	\$357.29
14250-01	North Star Ventures	\$0.00	\$336.94	\$0.00	\$0.00	\$0.00	\$0.00	\$336.94
14252-01	Daniel Rohr	\$0.00	\$343.48	\$0.00	\$0.00	\$0.00	\$0.00	\$343.48
14253-01	Dale Parkinson	\$0.00	\$169.79	\$0.00	\$0.00	\$0.00	\$0.00	\$169.79
14255-01	John Verhey	\$0.00	\$330.47	\$0.00	\$0.00	\$0.00	\$0.00	\$330.47
14256-01	Mike Lockabey	\$0.00	\$14.39	\$0.00	\$0.00	\$0.00	\$0.00	\$14.39
14257-01	Dave Svendsen	\$0.00	\$87.93	\$0.00	\$0.00	\$0.00	\$0.00	\$87.93
14259-01	Eric Crayne	\$0.00	\$557.75	\$0.00	\$0.00	\$0.00	\$0.00	\$557.75
14260-02	Verizon Wireless	\$0.00	\$324.85	\$0.00	\$0.00	\$0.00	\$0.00	\$324.85
14261-01	Greg Meissner	\$0.00	\$598.90	\$0.00	\$0.00	\$0.00	\$0.00	\$598.90
14263-01	Oceanview Gardens L	\$0.00	\$1,524.05	\$0.00	\$0.00	\$0.00	\$0.00	\$1,524.05
14264-02	Steven R Smith	\$0.00	\$99.84	\$0.00	\$0.00	\$0.00	\$0.00	\$99.84
65-01	Daniel E Smith	\$0.00	\$116.37	\$0.00	\$0.00	\$0.00	\$0.00	\$116.37

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
14267-01	Dan J Thompson	\$0.00	\$81.04	\$0.00	\$0.00	\$0.00	\$0.00	\$81.04
14268-02	James Eilertsen	\$0.00	\$65.74	\$0.00	\$0.00	\$0.00	\$0.00	\$65.74
14269-02	Verizon Wireless	\$0.00	\$351.22	\$0.00	\$0.00	\$0.00	\$0.00	\$351.22
14271-01	Sweet Tides	\$0.00	\$901.49	\$0.00	\$0.00	\$0.00	\$0.00	\$901.49
14273-02	Delila Ramirez	\$0.00	\$358.39	\$0.00	\$0.00	\$0.00	\$0.00	\$358.39
14274-02	Olivia Mae Main	\$0.00	\$47.79	\$0.00	\$0.00	\$0.00	\$0.00	\$47.79
14283-01	Wrangell Cooperativ	\$0.00	\$88.38	\$0.00	\$0.00	\$0.00	\$0.00	\$88.38
14285-03	Michael W Shilts	\$0.00	\$34.09	\$0.00	\$0.00	\$0.00	\$0.00	\$34.09
14288-01	Metal Head Marine L	\$0.00	\$1,175.99	\$0.00	\$0.00	\$0.00	\$0.00	\$1,175.99
14297-01	Paul McIntyre	\$0.00	\$166.38	\$0.00	\$0.00	\$0.00	\$0.00	\$166.38
14298-01	Wrangell Cooperativ	\$0.00	\$328.80	\$0.00	\$0.00	\$0.00	\$0.00	\$328.80
14300-01	Robert L Searing	\$0.00	\$18.99	\$0.00	\$0.00	\$0.00	\$0.00	\$18.99
14303-01	Arlene Wilson	\$0.00	\$10.70	\$0.00	\$0.00	\$0.00	\$0.00	\$10.70
14304-01	Alaska Power Teleph	\$0.00	\$1,156.32	\$0.00	\$0.00	\$0.00	\$0.00	\$1,156.32
14309-05	Laura Massin	\$0.00	\$133.74	\$114.84	\$0.00	\$0.00	\$0.00	\$248.58
14310-02	Tammy J McGee	\$0.00	\$419.28	\$0.00	\$0.00	\$0.00	\$0.00	\$419.28
14311-01	DOT&PF Southcoast S	\$0.00	\$72.77	\$67.39	\$0.00	\$0.00	\$0.00	\$140.16
14315-01	Dennis Dillon	\$0.00	\$11.34	\$11.58	\$12.47	\$12.69	\$38.04	\$86.12
14318-02	Davis Lee Dow	\$0.00	\$118.66	\$0.00	\$0.00	\$0.00	\$0.00	\$118.66
14319-01	Central Council Tli	\$0.00	\$137.72	\$0.00	\$0.00	\$0.00	\$0.00	\$137.72
14320-01	Central Council Tli	\$0.00	\$170.78	\$0.00	\$0.00	\$0.00	\$0.00	\$170.78
14321-01	Leland Purvis	\$0.00	\$13.34	\$0.00	\$0.00	\$0.00	\$0.00	\$13.34
14323-02	The Bay Company	\$0.00	\$278.71	\$0.00	\$0.00	\$0.00	\$0.00	\$278.71
14328-01	Tlingit & Haida Reg	\$0.00	\$130.47	\$0.00	\$0.00	\$0.00	\$0.00	\$130.47
14329-01	Samantha M Eilertse	\$0.00	\$289.00	\$0.00	\$0.00	\$0.00	\$0.00	\$289.00
14333-01	Massin Tool	\$0.00	\$451.21	\$0.00	\$0.00	\$0.00	\$0.00	\$451.21
14334-01	Todd D Cleveland	\$0.00	\$661.87	\$0.00	\$0.00	\$0.00	\$0.00	\$661.87
14337-01	Kathleen Thomas	\$0.00	\$304.69	\$0.00	\$0.00	\$0.00	\$0.00	\$304.69
14339-01	Mike Jabusch	\$0.00	\$11.53	\$0.00	\$0.00	\$0.00	\$0.00	\$11.53
14340-01	Bill Grover	\$0.00	\$15.17	\$0.00	\$0.00	\$0.00	\$0.00	\$15.17
14341-01	Kelli R Fitzgerald	\$0.00	\$52.25	\$0.00	\$0.00	\$0.00	\$0.00	\$52.25
Grand Total (1437)		=====	=====	=====	=====	=====	=====	=====
=====>		\$0.00	\$561,228.85	\$33,876.45	\$5,536.36	\$1,962.69	(\$34,469.33)	\$568,135.02

Aged Accounts Receivable

Item d.

Wrangell Ports & Harbors

Customer Type: ALL Group: ALL Sorted By Full Name Current Period

Due	Name	Current	>30 Days	>60 Days	>90 Days	>120 Days
\$1,171.78	10175 A&E Fisheries	\$1,171.78	\$0.00	\$0.00	\$0.00	\$0.00
-\$606.32	7998 Abrahamson, Jon	-\$606.32	\$0.00	\$0.00	\$0.00	\$0.00
\$5,298.96	8160 Alaskan Dream Cruises	\$0.00	\$0.00	\$0.00	\$0.00	\$5,298.96
\$1,301.74	8161 American Cruise Lines	\$37.65	\$18.41	\$18.14	\$18.14	\$1,209.40
\$33,218.65	10391 AML Reconciliation Acct	\$14,561.91	\$12,989.59	\$5,667.15	\$0.00	\$0.00
\$361.57	1417 Angerman, Mercedes	\$361.57	\$0.00	\$0.00	\$0.00	\$0.00
\$471.23	7062 BANGS, TRAVIS	\$237.37	\$233.86	\$0.00	\$0.00	\$0.00
\$654.84	8307 Barnes, Kirk	\$654.84	\$0.00	\$0.00	\$0.00	\$0.00
\$417.30	1749 Benjamin, Bryant	\$417.30	\$0.00	\$0.00	\$0.00	\$0.00
\$314.25	8978 Benz, Simon	\$314.25	\$0.00	\$0.00	\$0.00	\$0.00
\$198.13	10265 Biasutti, Jayne	\$5.73	\$2.80	\$2.76	\$2.72	\$184.12
\$526.44	9136 Billi, Keith	\$526.44	\$0.00	\$0.00	\$0.00	\$0.00
\$162.64	8912 Blakeley, Cuff	\$162.64	\$0.00	\$0.00	\$0.00	\$0.00
\$1,653.80	8376 Blenz, John	\$1,653.80	\$0.00	\$0.00	\$0.00	\$0.00
\$1,590.40	9242 BLM - Seth Kiester	\$801.12	\$789.28	\$0.00	\$0.00	\$0.00
\$517.45	10001 Block, Ken	\$260.65	\$256.80	\$0.00	\$0.00	\$0.00
\$1,727.86	8180 Botsford, Tristan	\$370.97	\$345.51	\$340.48	\$335.45	\$335.45
\$121.30	6389 BROWN, DAVE	\$121.30	\$0.00	\$0.00	\$0.00	\$0.00
-\$0.73	10266 Buchanan, Norman	-\$0.73	\$0.00	\$0.00	\$0.00	\$0.00
\$9.89	1356 Buness Brothers	\$0.00	\$0.00	\$0.00	\$9.89	\$0.00
-\$353.10	6444 Buness, Chris	-\$353.10	\$0.00	\$0.00	\$0.00	\$0.00
-\$0.12	9628 Carlson, Samuel	-\$0.12	\$0.00	\$0.00	\$0.00	\$0.00
\$4,644.33	10374 Cavitt, David & Rachel	\$674.94	\$606.44	\$597.61	\$588.90	\$2,176.44
-\$564.96	8019 Charrier, Larry	-\$564.96	\$0.00	\$0.00	\$0.00	\$0.00
-\$3.46	8380 Christansen, Oliver	-\$3.46	\$0.00	\$0.00	\$0.00	\$0.00
-\$816.69	1036 Churchill Sr., Frank	-\$816.69	\$0.00	\$0.00	\$0.00	\$0.00
\$64.96	8756 Cook, Lorne	\$2.00	\$1.00	\$1.00	\$15.52	\$45.44
\$321.00	9379 Crane, Thomas	\$321.00	\$0.00	\$0.00	\$0.00	\$0.00
\$6,747.26	8429 Curtis, Tony	\$856.00	\$85.81	\$84.56	\$83.33	\$5,637.56
\$574.93	9377 Deboer, Gavin	\$69.12	\$26.61	\$26.22	\$25.90	\$427.08
\$279.06	9030 Delong, Mike	\$8.07	\$3.95	\$3.95	\$263.09	\$0.00
\$1,291.24	10423 DesRosiers, Adam	\$1,291.24	\$0.00	\$0.00	\$0.00	\$0.00
\$87.22	1686 Doak, Dan	\$87.22	\$0.00	\$0.00	\$0.00	\$0.00
\$50.00	10424 Dueber Pacific Fisheries LLC	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
\$58.46	1583 Eagle, Bruce	\$58.46	\$0.00	\$0.00	\$0.00	\$0.00
\$1,125.09	3665 Easterly, Randy	\$1,125.09	\$0.00	\$0.00	\$0.00	\$0.00
\$102.31	8256 Eldridge, James	\$102.31	\$0.00	\$0.00	\$0.00	\$0.00
\$2,831.00	10343 Ellis, Pat	\$744.20	\$702.52	\$692.14	\$692.14	\$0.00
\$23.97	5233 Ellis, Wayne	\$23.97	\$0.00	\$0.00	\$0.00	\$0.00
\$840.86	10294 Elmes, Jaclyn	\$423.56	\$417.30	\$0.00	\$0.00	\$0.00
\$982.26	10399 Erickson, Camden	\$982.26	\$0.00	\$0.00	\$0.00	\$0.00
\$1,239.96	7996 Evens, Chris	\$1,239.96	\$0.00	\$0.00	\$0.00	\$0.00
-\$5.21	8959 F/V Erika AnnInc.	-\$5.21	\$0.00	\$0.00	\$0.00	\$0.00
\$406.87	10111 Feeman, Vickie	\$406.87	\$0.00	\$0.00	\$0.00	\$0.00
\$506.79	7749 Fish, Kevin	\$338.70	\$168.09	\$0.00	\$0.00	\$0.00
\$117.70	8159 Fisher, Allan	\$117.70	\$0.00	\$0.00	\$0.00	\$0.00
\$860.26	1540 Florschutz, Ben	\$433.33	\$426.93	\$0.00	\$0.00	\$0.00
\$1,603.14	10167 Forayter, Rick	\$1,099.42	\$503.72	\$0.00	\$0.00	\$0.00
\$353.10	8763 Franklin, William & Beth	\$353.10	\$0.00	\$0.00	\$0.00	\$0.00

Aged Accounts Receivable

Item d.

Wrangell Ports & Harbors

Customer Type: ALL Group: ALL Sorted By Full Name Current Period

Due	Name	Current	>30 Days	>60 Days	>90 Days	>120 Days
-\$19.68	10097 Freelund, Monica	-\$19.68	\$0.00	\$0.00	\$0.00	\$0.00
-\$644.25	1517 Galla, Mark	-\$644.25	\$0.00	\$0.00	\$0.00	\$0.00
\$404.46	7717 Garbisch, Tyler	\$404.46	\$0.00	\$0.00	\$0.00	\$0.00
\$385.20	8147 Gillen, Matt	\$385.20	\$0.00	\$0.00	\$0.00	\$0.00
\$618.98	10422 Gillen, Sean	\$618.98	\$0.00	\$0.00	\$0.00	\$0.00
\$448.60	10357 Gnad, Henry	\$448.60	\$0.00	\$0.00	\$0.00	\$0.00
-\$171.99	5001 Golds, Dan	-\$171.99	\$0.00	\$0.00	\$0.00	\$0.00
\$117.70	6316 Goodrich, David	\$117.70	\$0.00	\$0.00	\$0.00	\$0.00
\$21.77	6847 Gore, Matthew	\$2.00	\$1.00	\$1.00	\$1.00	\$16.77
\$3,554.04	8767 Gorton, Jeff	\$3,554.04	\$0.00	\$0.00	\$0.00	\$0.00
-\$100.00	9420 Hagan, Patrick	-\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
\$394.83	1385 Hay, Chuck	\$394.83	\$0.00	\$0.00	\$0.00	\$0.00
\$1,633.51	9416 Heller, Orion/Timothy	\$0.00	\$23.83	\$210.77	\$394.86	\$1,004.05
\$2,566.73	5770 Heritage Fisheries	\$2,566.73	\$0.00	\$0.00	\$0.00	\$0.00
\$1,272.23	9918 Hogue, Jonathon	\$1,272.23	\$0.00	\$0.00	\$0.00	\$0.00
\$4,276.87	8034 Holland America Group	\$123.69	\$60.48	\$60.48	\$0.00	\$4,032.22
\$117.70	8427 Holmquist, Ray	\$117.70	\$0.00	\$0.00	\$0.00	\$0.00
\$947.91	10407 Hovik, Sean	\$947.91	\$0.00	\$0.00	\$0.00	\$0.00
\$133.85	10062 Humphrey, Carl	\$3.87	\$1.89	\$1.87	\$1.84	\$124.38
\$584.65	8411 Hunz, David	\$584.65	\$0.00	\$0.00	\$0.00	\$0.00
\$2,422.23	9967 Inouye, James	\$0.00	\$0.00	\$0.00	\$0.00	\$2,422.23
\$509.37	10020 James, Mike	\$509.37	\$0.00	\$0.00	\$0.00	\$0.00
\$693.70	1312 Jasper, Ed	\$349.43	\$344.27	\$0.00	\$0.00	\$0.00
\$2,013.69	8063 Jenkins Welding	\$691.07	\$661.31	\$661.31	\$0.00	\$0.00
\$429.90	1270 Jenkins, James	\$12.41	\$7.54	\$7.54	\$13.87	\$388.54
\$1,926.00	10235 Jennen, Brian	\$1,926.00	\$0.00	\$0.00	\$0.00	\$0.00
\$414.20	6785 JG Marine	\$86.35	\$327.85	\$0.00	\$0.00	\$0.00
-\$49.82	4443 Johnson, Chris	-\$49.82	\$0.00	\$0.00	\$0.00	\$0.00
\$1,390.86	10088 Johnson, Timothy	\$931.83	\$459.03	\$0.00	\$0.00	\$0.00
-\$2,900.00	6570 Kelly, Ryan & Lori	-\$2,900.00	\$0.00	\$0.00	\$0.00	\$0.00
-\$1.00	9281 Kleven, Greg	-\$1.00	\$0.00	\$0.00	\$0.00	\$0.00
\$1,745.13	1582 Knecht, Bill	\$1,745.13	\$0.00	\$0.00	\$0.00	\$0.00
-\$76.34	8062 Kvale, Jack	-\$76.34	\$0.00	\$0.00	\$0.00	\$0.00
\$2,035.72	8778 Lewis, James	\$0.00	\$0.00	\$0.00	\$0.00	\$2,035.72
\$505.58	10403 Linard, Jacob	\$505.58	\$0.00	\$0.00	\$0.00	\$0.00
\$928.17	7901 Little, Steve	\$0.00	\$0.00	\$0.00	\$0.00	\$928.17
-\$210.33	8808 Lopata, Stanley	-\$210.33	\$0.00	\$0.00	\$0.00	\$0.00
\$716.19	10388 Lysne, Jay	\$716.19	\$0.00	\$0.00	\$0.00	\$0.00
\$356.59	9671 Maleski, Mike	\$10.31	\$5.04	\$4.97	\$4.90	\$331.37
\$313.17	10257 Marks II, Paul	\$9.06	\$4.43	\$4.37	\$4.30	\$291.01
\$564.36	10145 Martin, Malcolm Rudy	\$564.36	\$0.00	\$0.00	\$0.00	\$0.00
\$1,692.70	8035 Mathisen, Wayne	\$1,692.70	\$0.00	\$0.00	\$0.00	\$0.00
\$752.73	10402 Maurer, Joe	\$752.73	\$0.00	\$0.00	\$0.00	\$0.00
\$310.51	9390 McClelland, Tom	\$8.98	\$4.39	\$4.33	\$4.27	\$288.54
\$2,247.00	8977 McCoy, Michael	\$2,247.00	\$0.00	\$0.00	\$0.00	\$0.00
-\$56.82	8419 McGrath, Bennett	-\$56.82	\$0.00	\$0.00	\$0.00	\$0.00
\$2,879.59	9430 Mcgrath, Patrick	\$2,879.59	\$0.00	\$0.00	\$0.00	\$0.00
\$335.45	3928 Mcholland, Wayne	\$335.45	\$0.00	\$0.00	\$0.00	\$0.00
\$936.71	6979 McMurren, Chris	\$936.71	\$0.00	\$0.00	\$0.00	\$0.00

Aged Accounts Receivable

Item d.

Wrangell Ports & Harbors

Customer Type: ALL Group: ALL Sorted By Full Name Current Period

Due	Name	Current	>30 Days	>60 Days	>90 Days	>120 Days
\$2,046.63	2184 McMurren, Pat	\$59.18	\$29.37	\$0.00	\$28.52	\$1,929.56
\$117.70	9958 Meek, Dale & Mechel	\$117.70	\$0.00	\$0.00	\$0.00	\$0.00
\$2,793.04	1676 Meissner, Michelle	\$40.68	\$40.09	\$39.51	\$38.93	\$2,633.83
\$370.86	8058 Metal Head Marine LLC	\$370.86	\$0.00	\$0.00	\$0.00	\$0.00
\$166.04	10315 meury, eric	\$4.80	\$2.35	\$2.31	\$2.28	\$154.30
\$510.23	10104 Miera, Chris	\$14.70	\$357.68	\$0.00	\$21.05	\$116.80
\$43.85	1420 Miethe, Josh	\$43.85	\$0.00	\$0.00	\$0.00	\$0.00
\$742.86	1815 Miller, Dave	\$742.86	\$0.00	\$0.00	\$0.00	\$0.00
-\$59.12	9850 Molebash, David	-\$59.12	\$0.00	\$0.00	\$0.00	\$0.00
\$3,963.81	9778 Morrow, Eric	\$3,963.81	\$0.00	\$0.00	\$0.00	\$0.00
\$463.59	3921 Muddy Water Adventures	\$463.59	\$0.00	\$0.00	\$0.00	\$0.00
\$9,223.62	7896 Mundt, Corey	\$0.00	\$0.00	\$0.00	\$0.00	\$9,223.62
\$385.84	8051 Murkowski, Frank	\$385.84	\$0.00	\$0.00	\$0.00	\$0.00
\$394.64	10274 Neil, Douglas	\$394.64	\$0.00	\$0.00	\$0.00	\$0.00
\$2,135.98	10398 Norheim, Taylor	\$2,135.98	\$0.00	\$0.00	\$0.00	\$0.00
\$1,241.13	9191 Nurco, Michael	\$1,241.13	\$0.00	\$0.00	\$0.00	\$0.00
-\$0.12	10352 Olson, Craig	-\$0.12	\$0.00	\$0.00	\$0.00	\$0.00
\$117.70	9382 Overbay, Sandra	\$117.70	\$0.00	\$0.00	\$0.00	\$0.00
-\$0.12	8129 Packard, Richard	-\$0.12	\$0.00	\$0.00	\$0.00	\$0.00
\$348.38	8276 Padgett, Caleb	\$10.07	\$4.93	\$4.86	\$4.79	\$323.73
\$609.14	9978 Padgett, Levi	\$17.61	\$8.62	\$8.55	\$282.03	\$292.33
\$375.57	10336 Paris, Steve	\$375.57	\$0.00	\$0.00	\$0.00	\$0.00
\$2,253.88	9959 PDC Holdings	\$2,253.88	\$0.00	\$0.00	\$0.00	\$0.00
\$5,601.60	8623 PEAK Engineering	\$4,767.42	\$12.15	\$11.97	\$11.80	\$798.26
\$170.30	8520 Peeler, Alfred	\$170.30	\$0.00	\$0.00	\$0.00	\$0.00
\$1,493.99	9435 Peninsula Seafoods	\$1,493.99	\$0.00	\$0.00	\$0.00	\$0.00
\$66.92	9192 Penley, Steve	\$2.00	\$1.00	\$1.00	\$1.00	\$61.92
\$356.31	10389 Percy, Kelly	\$356.31	\$0.00	\$0.00	\$0.00	\$0.00
\$697.98	6722 PETERSON, KIM	\$265.67	\$145.58	\$138.08	\$148.65	\$0.00
-\$208.32	9908 Peyton, Paul	-\$208.32	\$0.00	\$0.00	\$0.00	\$0.00
\$597.85	5669 Phillips, R. Scott	\$216.87	\$191.91	\$189.07	\$0.00	\$0.00
\$142.32	9175 Porter, David	\$142.32	\$0.00	\$0.00	\$0.00	\$0.00
\$304.90	9974 Quint, Charles	\$304.90	\$0.00	\$0.00	\$0.00	\$0.00
\$271.30	7939 R&M Engineering-Ketchikan	\$7.84	\$3.84	\$3.84	\$255.78	\$0.00
\$570.31	6921 REEVES, RYAN	\$570.31	\$0.00	\$0.00	\$0.00	\$0.00
\$106.20	8748 Robinson, Lucy	\$106.20	\$0.00	\$0.00	\$0.00	\$0.00
\$1,613.80	3284 Rooney, Jason	\$1,613.80	\$0.00	\$0.00	\$0.00	\$0.00
\$161.76	8222 Royall, Max	\$4.68	\$2.29	\$2.25	\$2.22	\$150.32
-\$3.42	10150 Russell, Dave	-\$3.42	\$0.00	\$0.00	\$0.00	\$0.00
-\$163.00	8167 Sackmann, Steven	-\$163.00	\$0.00	\$0.00	\$0.00	\$0.00
-\$0.37	9367 Sampson, Myles	-\$0.37	\$0.00	\$0.00	\$0.00	\$0.00
\$14,201.90	3829 Samson	\$10,032.86	\$4,169.04	\$0.00	\$0.00	\$0.00
\$3,003.57	3810 Sanford, Daniel	\$134.16	\$757.79	\$747.01	\$752.77	\$611.84
-\$0.26	9235 Schenenback, Ron	-\$0.26	\$0.00	\$0.00	\$0.00	\$0.00
\$49.10	9946 Schwartz, Teagen	\$2.00	\$1.00	\$1.00	\$1.00	\$44.10
\$1,142.09	9552 Scudero II, Jerry	\$1,142.09	\$0.00	\$0.00	\$0.00	\$0.00
-\$7.39	9200 Sellars, Chris	-\$7.39	\$0.00	\$0.00	\$0.00	\$0.00
\$527.42	4359 Shipley, Marie	\$15.16	\$13.32	\$139.68	\$11.18	\$348.08
\$584.65	10359 Sigmond, Tom	\$584.65	\$0.00	\$0.00	\$0.00	\$0.00

Aged Accounts Receivable

Item d.

Wrangell Ports & Harbors

Customer Type: ALL Group: ALL Sorted By Full Name Current Period

Due	Name	Current	>30 Days	>60 Days	>90 Days	>120 Days
\$976.46	5745 Sims, Tom	\$976.46	\$0.00	\$0.00	\$0.00	\$0.00
\$925.97	8803 Sitkoh Bay Construction, LLC	\$26.78	\$13.10	\$12.91	\$12.72	\$860.46
-\$173.25	9904 Smith, Carlin	-\$173.25	\$0.00	\$0.00	\$0.00	\$0.00
\$45.74	5898 Smith, Tanner	\$45.74	\$0.00	\$0.00	\$0.00	\$0.00
\$285.02	6584 Soles, Jeff	\$285.02	\$0.00	\$0.00	\$0.00	\$0.00
\$354.28	7312 Sorric, Don	\$354.28	\$0.00	\$0.00	\$0.00	\$0.00
-\$0.01	8761 South Lagoon Point Holdings LLC	-\$0.01	\$0.00	\$0.00	\$0.00	\$0.00
\$1,364.26	7874 STAUBUS, PAUL	\$682.13	\$682.13	\$0.00	\$0.00	\$0.00
\$815.09	1588 Stevens, Mark	\$149.45	\$137.47	\$396.62	\$131.55	\$0.00
\$2,246.74	9417 Stricker, Ida Christine	\$0.00	\$0.00	\$428.00	\$0.00	\$1,818.74
\$4,231.02	3589 Superior Marine SVC	\$4,231.02	\$0.00	\$0.00	\$0.00	\$0.00
\$165.51	9973 Swanson, Robert	\$165.51	\$0.00	\$0.00	\$0.00	\$0.00
\$836.13	9108 The Bay Company	\$12.36	\$0.00	\$12.00	\$12.00	\$799.77
-\$36.41	10348 The R.K. Barnhart Family Limited Partnership	-\$36.41	\$0.00	\$0.00	\$0.00	\$0.00
\$640.97	7650 Thomassen, Steve	\$640.97	\$0.00	\$0.00	\$0.00	\$0.00
\$500.71	6844 THOMPSON, DANIEL	\$500.71	\$0.00	\$0.00	\$0.00	\$0.00
\$117.70	7708 Thompson, James	\$117.70	\$0.00	\$0.00	\$0.00	\$0.00
\$855.53	8112 Thompson, Tyler	\$431.49	\$424.04	\$0.00	\$0.00	\$0.00
\$2,664.44	8965 Thorstenson, Robert	\$2,664.44	\$0.00	\$0.00	\$0.00	\$0.00
\$212.57	8038 Trident Seafoods	\$212.57	\$0.00	\$0.00	\$0.00	\$0.00
\$292.32	9089 Wakefield, Douglas	\$292.32	\$0.00	\$0.00	\$0.00	\$0.00
\$212.38	10360 Warren, James	\$6.14	\$3.00	\$2.96	\$2.96	\$197.32
\$1,657.62	8078 Warren, Kelly	\$1,657.62	\$0.00	\$0.00	\$0.00	\$0.00
\$1,989.59	8344 Watts, Jonathan	\$0.00	\$1,875.00	\$0.00	\$23.53	\$91.06
\$465.15	8909 Welch, Jeremy & Dawn	\$465.15	\$0.00	\$0.00	\$0.00	\$0.00
\$769.74	7414 Wells, Jonathan	\$264.16	\$252.79	\$252.79	\$0.00	\$0.00
-\$0.68	5986 White, Todd	-\$0.68	\$0.00	\$0.00	\$0.00	\$0.00
\$539.25	10417 Whitney, Brian	\$539.25	\$0.00	\$0.00	\$0.00	\$0.00
\$719.08	6057 Wickman, Tom	\$719.08	\$0.00	\$0.00	\$0.00	\$0.00
-\$40.53	10154 Wilhelmson, John	-\$40.53	\$0.00	\$0.00	\$0.00	\$0.00
\$117.70	2192 Wood, Greg	\$117.70	\$0.00	\$0.00	\$0.00	\$0.00
\$719.16	9034 Wrangell Boatshop LLC	\$246.81	\$236.18	\$236.17	\$0.00	\$0.00
-\$308.57	9303 Wrangell Cooperative Association	-\$308.57	\$0.00	\$0.00	\$0.00	\$0.00
\$362.31	8905 Younce, Joe & Billie	\$10.48	\$5.12	\$5.05	\$4.98	\$336.68
\$254.82	8300 Young, Kevin	\$7.37	\$3.60	\$3.55	\$3.50	\$236.80
\$196,152.21		\$103,848.98	\$28,853.07	\$11,029.83	\$4,213.36	\$48,206.97

Total Debits: **\$203,734.60**

Total Credits: **-\$7,582.39**

Count: 182

REPORT TO HONORABLE MAYOR AND MEMBERS OF
THE BOROUGH ASSEMBLY

CITY AND BOROUGH OF WRANGELL

2025 AUDIT PLAN



Welcome

BDO USA, P.C.
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Anchorage, AK 99503
Tel.: 907-278-8878
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April 7, 2026

Honorable Mayor and Members of the Borough Assembly
City and Borough of Wrangell

We look forward to discussing with you the current year audit plan for City and Borough of Wrangell (the Borough). This report provides an overview of our overall objectives for the audit, and the nature, scope, and timing of the planned audit work.

We are pleased to be of service to the City, are committed to executing a quality audit, and look forward to discussing our audit plan, as well as other matters that may be of interest to you, during our meeting.

Respectfully,

BDO USA

BDO USA, P.C., a Virginia professional corporation, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Item e.



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The following communication was prepared as part of our audit, has consequential limitations, and is intended solely for the information and use of those charged with governance (e.g., Borough Assembly) and, if appropriate, management of the Borough, and is not intended and should not be used by anyone other than these specified parties.

Executive Summary



Executive Summary

Audit timeline

- We will perform our year-end procedures during the months of March and April.

Audit strategy, including significant risks identified

- Our audit strategy, including significant risks identified, for the 2025 audit is outlined in the “Areas of Significant Risk” on page 11.

Inquiries of Those Charged with Governance related to matters relevant to the audit (see page 13).

Other topics of interest

- We have provided you with a list of the Government Auditing Standards Update on page 19 which includes GASB Statements that are effective for the year ended June 30, 2025, and GASB Statements that are effective for upcoming year ends.



Audit Timeline

The following represents our anticipated schedule regarding our audit of the annual financial statements of the Borough:

	Feb	Mar	Apr	May	Jun	Jul
Planning	✓	✓				
Year-End Fieldwork		✓	✓	✓		
Release Report on Financial Statements					✓	
Present Audit Results to the Council						✓

Audit Overview & Strategy



Overview

Our audit strategy follows a risk-based approach, so that our audit work, including the nature, timing and extent of audit procedures planned, is focused on the areas of the financial statements where the risk of material misstatement is assessed to be significant as well as other areas of the financial statements where we have identified risks of material misstatement.

In preparation for our audit, we have discussed with Honorable Mayor and Members of the Borough Assembly and management and internal audit significant matters including, but not limited to, market conditions, activities, and changes to the Borough's business, systems, accounting principles and controls, and obtained management's view of potential audit risk in order to update our understanding of the Borough. This is important to our identification and assessment of risks of material misstatement to the financial statements and related disclosures.

Key components of our audit objectives and strategy are highlighted within this report.

We will continue to update the resulting assessment throughout the audit. We will communicate to you any significant changes to the planned audit strategy or the significant risks initially identified and communicated herein, and the reason for such changes, as applicable, when we present the results of our audit upon completion.

Terms of the Audit and Independence

AUDITOR’S RESPONSIBILITY

BDO USA, P.C., as your auditor, is responsible for forming and expressing an opinion about whether the financial statements that have been prepared by management, with your oversight, are prepared, in all material respects, in accordance with the applicable financial reporting framework. We are also responsible for expressing an in relation to opinion on the schedule of expenditures of federal awards (SEFA) that has been prepared by management, with your oversight, is prepared in accordance with *Government Auditing Standards*. Our audit will be conducted in accordance with standards for financial audits contained in the *Government Auditing Standards* (GAS or Yellow Book) issued by the Comptroller General of the United States. Our audit will also be performed in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance) for forming and expressing an opinion on compliance.

The audits do not relieve you of your responsibilities and do not relieve management of their responsibilities.

INDEPENDENCE

- ▶ Our engagement letter to you dated June 13, 2025, describes our responsibilities in accordance with professional standards and certain regulatory authorities and *Government Auditing Standards* regarding independence and the performance of our services. This letter also stipulates the responsibilities of the Borough with respect to independence as agreed to by the Borough. Please refer to that letter for further information.

TERMS OF THE AUDIT

Our establishment and understanding of the terms of the audit engagement have been documented in our annual engagement letter, which was provided to you on June 13, 2025, and includes the objectives of the audit along with the responsibilities of both the auditor and of management for your reference.

- ▶ We will plan and perform the audit of the financial statements for the year ended June 30, 2025, in accordance with *Government Auditing Standards*.
- ▶ We will plan and perform the audit of the SEFA for the year ended June 30, 2025, in accordance with GAS and will issue an in relation to opinion.
- ▶ We will perform tests of compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions is not an objective of our audit.
- ▶ We will consider the Borough’s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with GAS and the Uniform Guidance.

Determining Our Planned Audit Strategy

We focus on areas with higher risk of material misstatement to the financial statements, whether due to error or fraud.

In addition, *Government Auditing Standards* require that we also plan and perform the audit to obtain reasonable assurance about whether the Borough has complied with applicable laws, regulations and the terms and conditions of the federal awards that may have a direct and material effect on each of the Borough’s major federal programs.

Our audit strategy includes consideration of the following:

- ▶ Prior year audit results including discussions with management and the Borough Council regarding the Borough’s operations and risks.
- ▶ Inherent risk within the Borough (i.e., the susceptibility of the financial statements to material misstatement) without regard to the effect of controls.
- ▶ A continual assessment of materiality thresholds based upon qualitative and quantitative factors affecting the Borough.
- ▶ Recent developments within the industry, regulatory environment, and general economic conditions.
- ▶ Recently issued and effective accounting and financial reporting guidance.
- ▶ The Borough’s significant and critical accounting policies and procedures, including those requiring significant management judgments and estimates and those related to significant unusual transactions.
- ▶ The control environment, risk management and monitoring activities, and the possibility that internal controls may fail to prevent or detect a material misstatement due to error or fraud. In connection with our audit, we will obtain a sufficient understanding of the Borough’s internal control to plan the audit of the financial statements. However, such understanding is required for the purposes of determining our audit procedures and not to provide any assurance concerning such internal control.
- ▶ The use of information systems and service organizations in the financial reporting process and overall IT environment.
- ▶ Extent to which we plan to use others, outside the core engagement team, to perform certain planned audit procedures or evaluate audit results related to significant risks that may require specialized skills or knowledge.
- ▶ We will consider the Borough’s internal control over financial reporting as a basis for designing audit procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the Borough’s effectiveness of internal control.
- ▶ Internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

We will communicate to you any significant changes to the planned audit strategy, or to the significant risks initially identified, that may occur during the audit due to the results of audit procedures or in response to external factors, such as changes in the economic environment.

Detail of Significant Risks & Additional Audit Considerations



Areas of Significant Risk

Our areas of significant risk, which are risks with both a higher likelihood of occurrence and a higher magnitude of effect that require special audit considerations, are as follows:

- IT Access Rights - Superusers within the accounting system creates risks related to segregation of duties.
- Management Override of Controls - Management can override controls. This risk is presumed for all audit clients.
- Revenue Recognition - Grants - A presumed risk revenue will be overstated to improve the bottom line and inflate fund balance.

Inquiries of Those Charged with Governance



Obtaining Information from Those Charged with Governance

We perform inquiries related to fraud and other matters to help inform our audit strategy and execution of our audit procedures. As part of the upcoming meeting with you, we would like to discuss the following topics with you to understand any matters of which you believe we should be aware, including, but not limited to:

- ▶ Your views about the risk of material misstatements due to fraud, including the risk of management override of controls
- ▶ How you exercise oversight over the Borough’s assessment of fraud risks and the establishment of controls to address these risks
- ▶ Your awareness of any actual, alleged or suspected fraud or illegal acts affecting the Borough
- ▶ Your awareness of tips or complaints regarding the Borough’s financial reporting and your response to such tips and complaints
- ▶ Your awareness of other matters relevant to the audit including, but not limited to, violations or possible violations of laws or regulations
- ▶ Your awareness of noncompliance with laws and regulations to include consideration of noncompliance with provisions of contracts and grant agreements.
- ▶ Your awareness of any investigations or legal proceedings that have been initiated or are in process with respect to the period under audit.
- ▶ Your awareness of any significant communications between the Borough and regulators
- ▶ Your understanding of the Borough’s relationships and transactions with related parties that are significant to the Borough
- ▶ Any business relationships between a BDO firm and the Borough or its affiliates
- ▶ Whether the Borough has entered into any significant unusual transactions
- ▶ Your awareness of any other information that is important to the identification and assessment of risks of material misstatement

The BDOAdvantage



The BDOADVANTAGE

At BDO, we are continuously evaluating and improving our methodologies, technologies, and applications to evolve our approach to the audit process.

Our approach to audit technology enriches the experience for our clients, provides better risk assessment and deeper understanding of your business, and contributes to high-quality audits for capital markets.



Item e.

AUDIT QUALITY

Working On What Matters

- ▶ Our automations enable our people to focus on more strategic work. The use of cutting-edge data analytics in our risk-based audit approach enables our auditors to target risks and testing to the critical areas of the audit.

FOCUSED INSIGHT

Clarity and Collaboration

- ▶ Our project management tools, and global portal, help prevent surprises and provide a snapshot of audit progress.
- ▶ Our teams have access to dedicated user enablement support to provide a smooth client experience.

SEAMLESS AUDIT

People and Process Optimization

- ▶ Our engagement level automations, continuous process evaluation, and ongoing improvements help us optimize the workflow and process of the audit. This drives consistency in the execution of the audit.

GREATER PRECISION

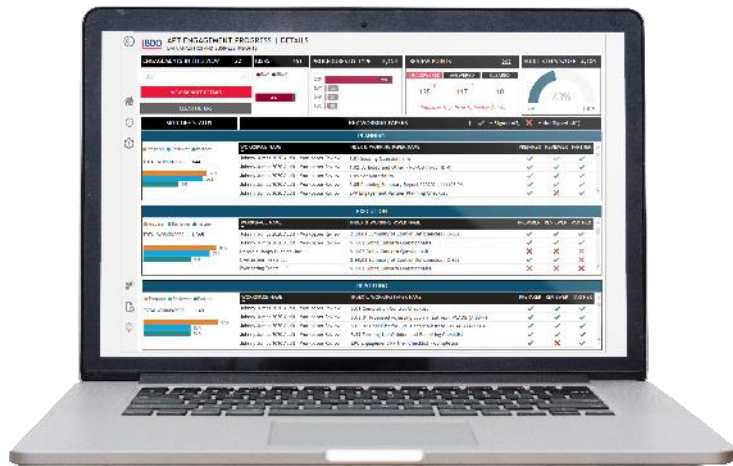
The BDOADVANTAGE

The BDOADVANTAGE, our digital suite of tools, equips our auditors to perform more effective and robust audits. These tools include communications and project management tools to ensure there are no surprises; automations to help our teams focus on risks; and data analytics that allow our auditors to dive deeper into their risk analysis through use of data visualization, correlation, and comparison. The BDOADVANTAGE empowers our audit teams to create more industry-focused client insights with greater precision.

Below are two examples of the BDOADVANTAGE technology suite:

BDO DASHBOARDS

- ▶ Provides reporting at our fingertips allowing us to proactively identify, resolve, and escalate any potential issues quickly.
- ▶ Engagement partner and manager can view real-time the status of the engagement and course-correct as needed, eliminating surprises.



BDO GLOBAL PORTAL

- ▶ Provides you with access to all relevant requests and the data and documents.
- ▶ Houses contact details of your BDO engagement team, timelines, schedules, and communication records.
- ▶ Visually depicts the status and progression of the audit in one screen.



The BDO**ADVANTAGE**

The BDO**ADVANTAGE**, our digital suite of tools, equips our auditors to perform more effective and robust audits. These tools include communications and project management tools to ensure there are no surprises; automations to help our teams focus on risks; and data analytics that allow our auditors to dive deeper into their risk analysis through use of data visualization, correlation, and comparison. The BDO**ADVANTAGE** empowers our audit teams to create more industry-focused client insights with greater precision.

Below are two examples of the BDO**ADVANTAGE** technology suite:

DOCUMENT AUTOMATION

- ▶ Automation software that streamlines the production of base management representation letters, and audit reports.
- ▶ Reduces administrative burden so your engagement team spends less time formatting and more time developing tailored deliverables that accurately reflect and report on your audit with BDO.



DOCUSIGN

- ▶ An e-signature tool enables us to manage electronic agreements and integrations with audit reports.
- ▶ Allows for standardization of our contracting process and execution of our audit representation letters.
- ▶ Creates a consistent and reliable process by which necessary documentation is electronically executed, tracked, and stored and to create signing authority control.



Government Accounting Standards Update



Government Accounting Standards Update

Included is a listing of relevant recent government accounting pronouncements with mandatory effective dates. Any standards issued after the date of this communication are unlikely to impact the next annual period's financial statements but should be considered in accordance with GASB Statement No. 100, *Accounting Changes and Error Corrections*. Early adoption is generally permitted for all the accounting standards summarized herein, but each standard has specific transition guidance and early adoption may have been limited to certain periods or circumstances.

Government Accounting Standards Update	Effective Date
GASB Statement No. 101, <i>Compensated Absences</i> BDO Insight	Fiscal years beginning after December 15, 2023
GASB Statement No. 102, <i>Certain Risk Disclosures</i>	Fiscal years beginning after June 15, 2024
GASB Statement No. 103, <i>Financial Reporting Model Improvements</i>	Fiscal years beginning after June 15, 2025. If a primary government chooses early implementation of this Statement, all component units also should implement this Statement in the same year.
GASB Statement No. 104, <i>Disclosure of Certain Capital Assets</i>	Fiscal years beginning after June 15, 2025



What's on the horizon for government accounting standards?

Access [GASB - Current Projects](#)

Other Topics



Navigating Fiscal Uncertainty: Risk Management Strategies for State and Local Governments

Part I: Budgetary Risk Management and Financial Planning in Uncertain Times

This article, the first in our three-part series, explores budgetary risk management in uncertain times, offering a framework to assess risks, strengthen forecasting practices, and implement real-time monitoring systems. We provide practical insights and examples to help finance leaders balance fiscal discipline with flexibility, ensuring their organizations remain resilient through economic and political turbulence.

Part II: Revenue Risk Assessments - Diversification, Forecasting, and Cash Flow Strategies

Explore the importance of revenue risk management for public sector organizations. Discover how to identify revenue streams, forecast accurately, and mitigate risks in Part II of our series.

Part III: Ensuring Compliance and Financial Integrity - Preventing Improper Payments and Managing Regulatory Risk

In the final installment of our 3-Part series, we turn to compliance - a cornerstone of state and local government accountability. Learn more about conducting compliance risk assessments, preventing improper payments, and establishing robust internal controls to manage regulatory risk.



BDO's System of Quality Management

An audit firm's effective system of quality management ("SoQM") is crucial for supporting the consistent performance of high-quality audits and reviews of financial statements, or other assurance or related services engagements under professional standards, and applicable legal and regulatory requirements.

Accordingly, BDO has implemented a SoQM designed to provide reasonable assurance that its professionals fulfill their responsibilities and conduct engagements in accordance with those standards and requirements. The firm's SoQM supports the consistent performance of quality audits through many ongoing activities including, at least annually, certification by leaders with responsibility for key controls and related processes. Our Assurance Quality Management team performs regular reviews and testing of key controls and processes throughout the SoQM and identifies and communicates areas for improvement. In addition, our Audit Quality Advisory Council supports our SoQM by providing guidance and input on audit quality initiatives.

As required by International Standard on Quality Management 1 (ISQM 1) under the International Auditing and Assurance Standards Board (IAASB), BDO has conducted an evaluation of the effectiveness of its system of quality management and concluded, as of July 31, 2024, that, except for certain deficiencies related to the execution of its issuer audits, that system provides the reasonable assurance that our professionals will perform audits and reviews of financial statements or related assurance services engagements in accordance with professional standards, and applicable legal and regulatory requirements. BDO has either implemented or is designing remedial actions to address those deficiencies prior to our next evaluation.



We will continue to provide you with updates on our progress. Currently, you may find discussion of BDO's system of quality management within our annual [Audit Quality Reports](#), the most recent of which is accessible [here](#).

[CLICK HERE TO ACCESS IAASB ISQM-1 IN ITS ENTIRETY >](#)

About BDO USA

Our purpose is helping people thrive, every day. Together, we are focused on delivering exceptional and sustainable outcomes and value for our people, our clients, and our communities. BDO is proud to be an ESOP company, reflecting a culture that puts people first. BDO professionals provide assurance, tax, and advisory services for a diverse range of clients across the U.S. and in over 160 countries through our global organization.

BDO is the brand name for the BDO network and for each of the BDO Member Firms. BDO USA, P.C., a Virginia professional corporation, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. For more information, please visit: www.bdo.com.

Material discussed is meant to provide general information and should not be acted on without professional advice tailored to your needs.

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City & Borough of Wrangell
OFFICE OF THE BOROUGH CLERK
 Administrative Report



To: Mayor and Borough Assembly Members
 From: Kim Lane, MMC, Borough Clerk
 Subject: April 14, 2026 Borough Clerk's Report

**Upcoming Work Sessions (scheduled), Public Hearings (scheduled),
 Regular Assembly Meetings, and Other Meetings (scheduled)**

DATE	MEETING TYPE/EVENT	WS? - TOPIC	TIME	NOTES
2026-04-14	REGULAR	Presentation / Structure	5:30PM PRES. 7PM REG	
2026-04-27	JOINT SCHOOL BOARD/ASSEMBLY WORK SESSION		6PM	This WS will be held at the Evergreen Elementary School - Room 101
2026-04-28 REGULAR MEETING CANCELLED				
2026-05-06	TOWN HALL	SEAPA GRID PROJ.	6:00PM	This Town Hall will be held at the NOLAN CENTER
2026-05-12	REGULAR	WS ??	6PM REG	
2026-05-18	Board of Equalization Hearing (<i>rescheduled from May 11</i>)		5:30PM	
2026-05-26	REGULAR	WS ??	6PM REG	
2026-06-09	REGULAR	WS ??	6PM REG	
2026-06-23	REGULAR	WS ??	6PM REG	FY 27 Budget PH & Adoption

Other Borough Boards & Commission meetings:

--	--	--	--

Budget Work Sessions, Meetings and Action (*subject to change*)

2026-05-01	Statutory deadline for WPSD to submit their budget to the Borough	
2026-05-12	WPSD Local Contribution Approval (<i>subject to change</i>)	At Regular Assy Mtg
2026-06-03	FY 2027 Budget Work Session Draft of budget to be submitted to Assembly	WS only (no meeting scheduled)
2026-06-18	FY 2027 Budget Work Session (revisions recognized)	WS only (no meeting scheduled)
2026-06-23	Official FY 2027 Budget Public Hearing & Budget Adoption	During Regular Assembly Meeting

Alder Top Sale: The last lot from the initial Alder Top sale (Lot 22) sold! A Resolution to approve the next phase of Alder Top lots will be forthcoming. The Assembly will need to approve the terms of the sale. Those details have not yet been ironed out.

Clerk traveling: I will be traveling to California to attend the California Municipal Clerks Association (CMCA) annual Conference. As the Alaska Association of Municipal Clerks (AAMC) 2026 President, I am honored to represent not only the Alaska Clerks but Wrangell as well. After this conference, I will have fulfilled half of my other state traveling by half.

Again, thank you for supporting me in this journey. After this conference, I will be traveling to Reno for the International Institutional Municipal Clerks conference (in May).

Cul-de-sac Outcry Auction: For the remaining 3 lots in the City Dock Vendor Space, there will be an outcry auction in the Borough Assembly Chambers on Monday, April 27th at 3pm. For more information, visit: <https://www.wrangell.com/community/cul-de-sac-outcry-auction>



NIXLE: It is extremely important to borough staff, the assembly, and residents to encourage everyone to sign up to receive local NIXLE alerts. Please open the link above to register.

Nixle Community Information Service allows us to create and publish messages to be delivered to subscribed residents instantly via cell phone text message and/or email. Notifications can also be accessed online at Nixle's website.

The service is secure and reliable for Wrangell residents to use. Wrangell emergency services will be utilizing NIXLE for critical situations such as severe weather events or evacuation alerts.

Purchasing or Leasing Borough-owned property:

Applying to purchase or lease borough-owned land can be a bit confusing. We have created applications for both purchasing and leasing in order to make the process easier. Below are the steps one would take to lease or purchase borough-owned land.

[Steps for Leasing Borough-Owned Real Property as per WMC 16.10](#)

[Steps for Leasing Borough-Owned Tidelands as per WMC 16.08](#)

Applications for tidelands leases shall be submitted to the borough clerk and then shall be submitted to the borough manager, planning and zoning and port commissions before being presented to the borough assembly for consideration.

Applications for real property leases shall be submitted to the borough clerk and then shall be submitted to the borough manager and the planning and zoning commission for review before being presented to the borough assembly for consideration.

The applicant shall provide additional information, including a development plan, designs, and specifications, as the planning and zoning and/or port commissions may request. The planning and zoning and port commissions may require the applicant to amend its development plan. All fees associated with the lease shall be paid by the applicant. Such fees include but are not limited to an application fee, survey, assessment, public notices, and recording fees.

For procedural questions, please contact City Hall at (907) 874-2381 Kim Lane (Borough Clerk) by email to clerk@wrangell.com.

For land questions and documents, please contact City Hall at (907) 874-2381 or Kate Thomas (Economic Development Director) by email to kthomas@wrangell.com.

**CITY & BOROUGH OF WRANGELL, ALASKA
BOROUGH ASSEMBLY AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 14, 2026
	<u>Agenda Section</u>	11

RESOLUTION No. 04-26-2032 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, APPROVING THE FY 2027 SALES TAX-FREE DAYS

SUBMITTED BY:

Katie Hermanns, Finance Director

FISCAL NOTE:

Expenditure Required:	
Amount Budgeted:	
Account Number(s):	
Account Name(s):	
Unencumbered Balance(s) (prior to expenditure):	

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Resolution 04-26-2032; 2. Request from Wrangell Chamber of Commerce

MAYOR PROCEDURE: Declare the Public Hearing open. The Mayor shall ask if there is any administrative report on the Public Hearing Item. Persons who signed up to talk on this item shall be called to the podium.

Once all persons have been heard, declare the Public Hearing closed and entertain a motion.

RECOMMENDATION MOTION:
Move to approve Resolution 04-26-2032.

SUMMARY STATEMENT:

The Assembly approved ORD 1068 that requires the Wrangell Chamber of Commerce to submit their request for the upcoming fiscal year tax-free day(s) for consideration at the second meeting in April, with a Public Hearing. This is in anticipation of the upcoming budget.

The Wrangell Chamber of Commerce submitted their request for two Sales Tax-Free days for the fiscal year 2027. The requested days are **October 3, 2026, and May 1, 2027.**

Following review, the Borough Finance Director recommends approval of the requested tax-free days.

These events have historically stimulated the local economy by encouraging increased consumer spending and supporting Wrangell's small businesses. By temporarily removing the barrier of sales tax, these days help drive retail activity, promote local shopping, and strengthen the financial health of the business community. The timing of the events—one during the shoulder season and one ahead of summer—further supports year-round economic activity.

This recommendation is made in alignment with the broader goals of fostering economic development while maintaining transparency and fiscal responsibility.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION No. 04-26-2032

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, APPROVING THE FY 2027 SALES TAX-FREE DAY(S)

WHEREAS, the Borough Assembly by Ordinance No 1068 annually reviews and approves (or does not approve) the request from the Wrangell Chamber of Commerce, the sales-tax free day(s) for the upcoming fiscal year at the second meeting in April; and

WHEREAS, a Public Hearing shall be held on the resolution that approves the sales-tax free day(s); and

WHEREAS, the Borough Assembly has determined, as recommended by the Borough Finance Director, that two sales tax-free days should be approved; and

WHEREAS, the approved sales tax-free days are identified as October 3, 2026 and May 1, 2027.

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

Section 1. The Borough Assembly held a Public Hearing on April 14, 2026, on the request for two sales tax-free days for fiscal year 2027, from the Wrangell Chamber of Commerce.

Section 2. The Sales Tax-Free days for fiscal year 2027 shall be October 3, 2026 and May 1, 2027.

Section 3. This resolution shall become effective on July 1, 2026.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 14TH DAY OF APRIL 2026.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

Request from Wrangell Chamber of Commerce – Tax Free Days

- > Hi Kim,
- >
- > Following a survey of our members, the consensus is to maintain the current tax-free days in May and October.
- >
- > Accordingly, we would like to request October 3, 2026, and May 1, 2027, as our designated tax-free dates.
- >
- > Please let me know if you have any questions.
- >
- > Thank you,
- >
- > Lora Lee

WML&P (Electric) Rates

Summary:

For several years, the Borough has structured residential electric rates using a declining block (tiered) format, where the per-kWh cost decreases as consumption increases. While this structure has historically supported higher energy use, it results in lower average rates for higher-consumption households and higher effective rates for low-to-moderate users.

Based on current conditions, including anticipated economic development activity and corresponding increases in system load, the Borough is confident that future consumption growth will help stabilize revenues without the need for a rate increase. As a result, Administration is recommending a transition from the existing declining block structure to a flat residential rate of **\$0.1265/kWh**, which effectively results in a rate decrease for the majority of customers.

- First **300 kWh @ \$0.1550**
- Next **900 kWh @ \$0.1300**
- All usage over **1,200 kWh @ \$0.1075**

From January 2025 through December 2025, the average residential consumption across 1,454 meters was approximately 900 kWh per month, which aligns closely with the national household average. Under the proposed flat rate structure, customers at or below this level of consumption will see meaningful reductions in their monthly electric bills.

The following sensitivity analysis illustrates the impact of the proposed flat rate compared to the current tiered structure:

Monthly Usage (kWh)	Tiered Bill (\$)	Flat Bill (\$)	Monthly Savings (\$)	Annual Savings (\$)
100	15.50	12.65	2.85	34.20
200	31.00	25.30	5.70	68.40
300	46.50	37.95	8.55	102.60
400	59.50	50.60	8.90	106.80
500	72.50	63.25	9.25	111.00
600	85.50	75.90	9.60	115.20
700	98.50	88.55	9.95	119.40
800	111.50	101.20	10.30	123.60
900	124.50	113.85	10.65	127.80
1,000	137.50	126.50	11.00	132.00

Monthly Usage (kWh)	Tiered Bill (\$)	Flat Bill (\$)	Monthly Savings (\$)	Annual Savings (\$)
1,100	150.50	139.15	11.35	136.20
1,200	163.50	151.80	11.70	140.40
1,300	174.25	164.45	9.80	117.60
1,400	185.00	177.10	7.90	94.80
1,500	195.75	189.75	6.00	72.00
1,750	222.63	221.38	1.25	15.00
2,000	249.50	253.00	-3.50	-42.00
2,250	276.38	284.63	-8.25	-99.00
2,500	303.25	316.25	-13.00	-156.00
2,750	330.13	347.88	-17.75	-213.00
3,000	357.00	379.50	-22.50	-270.00

Summary of Impacts

The proposed flat rate structure is expected to benefit the majority of residential customers, particularly households consuming less than approximately 1,750 to 1,800 kWh per month, who will experience measurable savings. At the average residential consumption level of approximately 900 kWh per month, customers are projected to save roughly \$10 to \$11 per month, or approximately \$125 to \$130 annually. The flat rate becomes cost-neutral at around 1,750 kWh per month, after which higher-consumption households will begin to see modest increases in their electric bills. These increases reflect the removal of the declining rate benefit currently provided at higher usage tiers. Overall, the proposed rate structure simplifies billing, improves transparency, and moves toward a more uniform cost of service across all residential users.

Regional and Statewide Comparison

Administration has reviewed residential electric rates across Southeast Alaska and the State to ensure the Borough remains competitive. Petersburg Borough is proposing a residential rate of \$0.1270 per kWh effective July 1, 2026, while Ketchikan has recently implemented a residential rate of \$0.1454 per kWh. For broader context, the State of Alaska's average residential electric rate is approximately \$0.25 to \$0.27 per kWh, driven largely by higher-cost rural and diesel-dependent systems. If approved, Wrangell's proposed flat rate of \$0.1265 per kWh would be slightly below Petersburg's proposed rate, materially lower than Ketchikan's current rate, and approximately 50 percent lower than the statewide average. This positioning would result in Wrangell having the lowest residential electric rate in Southeast Alaska among comparable

hydro-based systems, reinforcing affordability for residents and supporting broader economic development efforts.

Electrical Heat Incentive Rate

In conjunction with this proposed rate restructuring, Administration recommends moving forward with the termination of the Electrical Heat Incentive Rate effective July 1, 2027, thereby sunsetting WMC 15.12.223.

This incentive was originally established in 2002 and intended to sunset at the individual customer level after five (5) years. However, this provision was not consistently implemented, resulting in the incentive being extended beyond its intended duration. Given the Borough's continued investments in grid expansion, system resiliency, and expected increases in electrical demand, Administration believes it is appropriate to phase out this legacy incentive.

A separate ordinance will be brought forward for Assembly consideration should there be support for this policy direction.

Fiscal Impact

At current consumption levels, the proposed flat rate structure is projected to result in an estimated annual revenue reduction of approximately \$150,000 to \$185,000 in FY 2027. Administration anticipates that increased load and future economic activity will help offset this reduction over time.

Ports & Harbor Rates

Summary:

Borough Administration remains supportive of the Port Commission's recommendation to implement a **2.5% inflationary adjustment** to moorage and related port rates in order to keep pace with increasing operational and maintenance costs. This modest increase is intended to maintain the financial stability of the Ports and Harbors enterprise fund while ensuring continued service levels and infrastructure upkeep.

The Assembly has already adopted a seasonal rate structure for the Marine Service Center (MSC), and all MSC rates are proposed as a rate pass under this action. One correction is included to address an inconsistency in the existing schedule by amending the long-term monthly boat storage rate to be set at twice the amount of the monthly short-term storage rate. This adjustment aligns the rate structure more appropriately with actual usage patterns and long-term occupancy impacts.

In addition to the MSC rates, Administration is recommending a rate pass for several other categories, including wharfage, launch ramp fees, and hoist fees. Port rates more broadly are proposed to increase by 2.5%, including outside dockage, port development fees, and potable water service provided to cruise vessels. These incremental adjustments are consistent with inflationary trends and are necessary to ensure the long-term sustainability of port operations.

Finally, the Port Commission and Administration recommend increasing the commercial passenger wharfage rate to better position the Borough for future waterfront investments. Specifically, the rate for lightering operations would increase from \$5 to \$7 per passenger, and the standard passenger wharfage rate would increase from \$7 to \$9 beginning in the 2027–2028 cruise season. These adjustments are intended to help absorb anticipated debt service associated with ongoing and planned waterfront development, including improvements related to the American Cruise Lines docking facility.

Fiscal Impact:

The proposed rate adjustments are expected to result in modest increases to Ports and Harbors revenues, consistent with the 2.5% inflationary adjustments applied across the rate schedule. These increases are intended to offset rising operational, maintenance, and capital costs within the enterprise fund. As such, revenues and expenses are anticipated to grow generally in tandem, with the rate adjustments serving to deflect inflationary pressures rather than generate excess revenue. The recommended increases to commercial passenger wharfage rates beginning in the 2027–2028 cruise season are expected to provide additional revenue capacity to help support future debt service associated with waterfront development projects.

Sanitation (Garbage) Rates

Administration is proposing targeted adjustments to the Sanitation rate schedule to address inflationary pressures while maintaining overall rate stability. Specifically, all container size rates are proposed to increase by **2.5%**, reflecting the rising costs associated with collection, hauling, and disposal services. These adjustments are intended to preserve service levels and ensure continued operational reliability within the Sanitation enterprise fund.

Landfill charges are largely proposed as a rate pass, with no changes to standard disposal rates. The only adjustments within the landfill fee schedule are to the minimum sorted and unsorted charges, which are being updated to better align with current cost structures and operational efficiencies. These changes are intended to ensure that minimum transactions appropriately reflect the cost of service without broadly impacting larger-scale users.

Overall, the proposed adjustments are modest, targeted, and designed to maintain cost recovery without creating unnecessary burden on ratepayers.

Other Rates

The Nolan Center rate schedule includes minor updates, primarily removing outdated or unused rate categories to better reflect current operations and improve overall clarity.

Administration will continue evaluating water and wastewater rates over the coming month to ensure sufficient revenue is generated to meet existing and anticipated debt service obligations. These obligations include the new Water Treatment Plant, ongoing underground infrastructure replacements, and the planned wastewater treatment plant.

At this time, no additional rate adjustments are proposed for FY 2027.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION No. 04-26-2033

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, APPROVING THE AMENDED BOROUGH-WIDE FEE AND RATE SCHEDULE AS PER WMC 5.14.025

WHEREAS, the Borough Assembly by Ordinance No 1026 annually reviews and approves the Fees and Rates collected in the Borough for the next (upcoming) budget fiscal year; and

WHEREAS, a Public Hearing shall be held on the resolution that requests changes to the Fee and Rate Schedule; and

WHEREAS, administration has conducted a review of select Borough fee and rate schedules and recommends targeted updates based on operational needs, inflationary pressures, and market conditions; and

WHEREAS, administration is recommending modifications to the Wrangell Municipal Light & Power (WML&P), Ports and Harbors, Nolan Center, and Sanitation rate schedules; and

WHEREAS, administration recommends an overall electric rate decrease through a structural change to residential rates, transitioning from a declining block structure to a flat rate structure; and

WHEREAS, all other electric fees and rates are being proposed as a rate pass; and

WHEREAS, the Ports and Harbors rate schedule has been reviewed by the Port Commission, which recommends generally applying a 2.5% inflationary increase along with specific adjustments within the rate schedule; and

WHEREAS, the Nolan Center rate schedule is proposed to be updated by removing categories that are no longer relevant or utilized; and

WHEREAS, the Sanitation rate schedule is proposed to be adjusted to reflect a 2.5% inflationary increase; and

WHEREAS, administration continues to evaluate current and future debt obligations related to water and wastewater utilities and will bring forward comprehensive rate adjustments for those services at a later date, as appropriate; and

WHEREAS, notwithstanding the foregoing, Administration recommends the addition of a wastewater grinder station call-out fee to recover costs associated with service responses and maintenance; and

WHEREAS, the Finance Department has added a fee for business license registration/renewal to support ongoing efforts to ensure proper oversight of sales taxes; and

WHEREAS, the Assembly finds that the proposed updates are reasonable and necessary to maintain the financial health and operational sustainability of Borough services.

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

Section 1: Approval of Amended Fee and Rate Schedule. The Borough-wide Fee and Rate Schedule attached hereto as Exhibit "A" is hereby approved and adopted.

Section 2: Borough Manger to Implement. The Borough Manager is hereby authorized and directed to implement the rate adjustments approved by this Resolution.

Section 3: Effective Date. This resolution shall become effective on July 1, 2026.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 14th DAY OF APRIL 2026.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

City and Borough of Wrangell Schedule of Fees and Rates

Latest update was RES 04-26-20xx Effective 07-01-2026

Finance

FY 2027
Proposed
Changes

Business Licenses			
Registration/Renewal Fee (biennial; due July 1 of each even-numbered year)		\$25.00	New fee
Credit Card Surcharge			Rate Pass
Sales Tax payments		2.75%	
Property Tax payments		2.75%	
Online Check Payment (all services)			
Sales Tax payments		\$2.50	
Property Tax payments		\$2.50	
Utility payments		\$2.50	

end of section

City and Borough of Wrangell Schedule of Fees and Rates

Latest update was RES 04-26-20xx Effective 07-01-2026

Museum/Civic Center

FY 2027 Proposed Changes

Wrangell Museum Admission Rates

Adult walk-ins			\$12.00
Alaska Residents			\$8.00
Children under 12			Free with guardian 14+
Organized group tours, 10 or more			\$5.00 each
School groups			Free
Friends of the Museum			Free

Rate Pass

Regular Room Rental Rates

	1-4 hours	5-8 hours	Over 8 hours
Civic Center	\$750	\$1,000	\$1,500
Half Civic Center	\$500	\$600	\$750
Classroom	\$175	\$200	\$225
Half Classroom	\$100	\$125	\$150
Lobby with another rental	\$75	\$100	\$125
Lobby only	\$175	\$200	\$225
Small Theater	\$125	\$150	\$175
Kitchen	\$100	\$125	\$150
Bar Fee	\$125	\$175	\$225
Beverage Service (coffee, tea, water)	from \$75 to \$100	from \$100 to \$150	from \$125 to \$175
Multimedia (sound system, projector, etc.)	\$50	\$75	\$100
Outside of normal working hours 8-5	\$75 additional fee		

Omitted

Rate Pass

Increased by \$50

Wrangell Local Non-Profit Rates

	1-4 hours	5-8 hours	Over 8 hours
Civic Center	\$375	\$500	\$750
Half Civic Center	\$250	\$300	\$375
Classroom	\$150	\$175	\$200
Half Classroom	\$75	\$100	\$125
Lobby with another rental	\$50	\$75	\$100
Lobby only	\$150	\$175	\$200
Small Theater	\$100	\$125	\$150
Kitchen	\$75	\$100	\$125
Bar Fee	\$100	\$150	\$200
Beverage Service (coffee, tea, water)	\$50	\$75	\$100
Multimedia (sound system, projector, etc.)	\$25	\$50	\$75
Outside of normal working hours 8-5	\$50 additional fee		

Rate Pass

Omitted

Rate Pass

Birthday Party (during regular movie)

	\$75		
Birthday Party (private, older movie)	from \$100 to \$150		

Omitted

Increased \$50

Concessions fee with Birthday Party

	\$25		
--	------	--	--

Tent Rental

	Daily Rate	Weekend Rate	Weekly Rate
	\$750	\$1,100	\$2,000
Refundable Damage Deposit	\$250		

New Rate for Tent that was Acquired

Additional Fees

Tablecloths	\$7 each	Table skirting	\$10 each table
Table napkins (cloth)	\$.50 each	Stage with stairs/skirting	\$200

Rate Pass

end of section

City and Borough of Wrangell Schedule of Fees and Rates

Latest update was RES 04-26-20xx Effective 07-01-2026

LIBRARY

**FY 2027
Proposed
Changes**

Copies: Black & White	per page	\$0.25
Copies: Color	per page	\$0.50
Fax:	first page	\$1.00
	each additional page	\$0.50
Lamination (8.5" x 11" max)	per page	\$1.00
Overdue fees	per day	\$0.10

Rate Pass

end of section

City and Borough of Wrangell Schedule of Fees and Rates

Latest update was RES 04-26-20xx Effective 07-01-2026

PARKS AND RECREATION FACILITIES/PARTICIPATION

FY 2027
Proposed
Changes

Child	6 years old and under	
Youth	7 years old to 13 years old	
Young Adult	14 years old to 17 years old	
Adult	18 years old to 64 Years old	
Senior	65 years old and older	
Pool, Weight Room, Showers	[4 years and under] 6 Years and Under	FREE
	[5 years to 17] 7 Years to 12 Years	\$2.00
	13 Years to 17 Years	\$3.00
	18 Years and Older	\$5.00
	Seniors: 65 Years+	\$3.00
	Veterans	\$3.00
	Families	\$12.00
	Disabled	Free
	10 Punch Pass	10% Discount
	20 Punch Pass	20% Discount
Pool Passes	Youth - 1 Month	\$18.00
	Youth - 6 Months	\$80.00
	Youth - 1 Year	\$130.00
	Young Adult, Senior & Veterans - 1 Month	\$27.00
	Young Adult, Senior & Veterans- 6 Months	\$119.00
	Young Adult, Senior & Veterans - 1 Year	\$195.00
	Adult - 1 Month	\$45.00
	Adult - 6 Months	\$198.00
	Adult - 1 Year	\$324.00
	Family - 1 Month	each youth
Family - 6 Months	each youth	
Family - 1 Year	each youth	
Single Adult Family - 1 Month	\$45.00 + \$6.75 each youth	
Single Adult Family - 6 Months	\$198.00 + \$30.00 each youth	
Single Adult Family - 1 Year	each youth	
<i>Definition of Family: Up to two domestic partnership adults and their children</i>		
Pool Rentals w/o Nessie	Lockers per Month / per Year	\$10.00 / \$100.00
	[0-15] Up to 20 People with 2 Guards	\$75.00/hr
	[16-30] 21-40 People with 3 Guards	\$100.00/hr
	[31-45] 41-60 People with 4 Guards	\$125.00/hr
	[46-60] 61-80 People with 5 Guards	\$150.00/hr
	Aquatics Inflatable (Nessie) per hour	\$50.00
	Water Polo Equipment per hour	\$25.00
	Youth Sports Programs	\$50.00
	Youth Recreation Programs	Variable
	Adult Sports & Recreation Programs	Variable
	Swim Camp	75.00
	Private Swim Lessons 30 minutes	30.00
	Swim Lessons	\$50.00

Rate Pass

Item b.

F
Proposed
Changes

PARKS AND RECREATION FACILITIES/PARTICIPATION

Community Center Rentals	Gymnasium Per Hour	\$40.00
	Gymnasium Day	\$220.00
	Classroom Per Hour	\$25.00
	Classroom Day	\$140.00
	Kitchen Per Hour	\$25.00
	Kitchen Per Day	\$140.00
	Table + 6 Chairs	\$10.00/set
	Bounce House - per hour	\$20.00
	Inflatable Movie Screen per hour	\$20.00
	Volleyball Net and Equipment per hour	\$20.00
	Pickleball Equipment per hour	\$20.00
	[Tot Gym Toys] Basketballs/ Tot toys per use	\$5.00
	Park Rentals	Park Shelter Reservation - [Up to 3-hrs] half day
Park Shelter Reservation - Over 3-hrs		\$30.00
Covered Basketball Court - half day		\$20.00
Covered Basketball Court - full day		\$30.00
RV Park Rentals	Non-Electric Site / Night	\$20.00
	Site with Electric Hook-Up / Night	\$30.00
Kayak Storage Unit	Month	\$10.00
	Annual	\$100.00

end of section

City and Borough of Wrangell Schedule of Fees and Rates

Latest update was RES 04-26-20xx Effective 07-01-2026

WML&P			Proposed Changes
Residential service (Schedule A)			
Charge per meter			\$10.00
Rate:			
Customer charge			\$10.00 per month
Energy charge:			\$0.1265 per KWH
— 0 – 300 KWH			-\$0.1550 per KWH
— 301 – 1,200 KWH			-\$0.1300 per KWH
— Over 1,200 KWH			\$0.1075 per KWH
Wholesale rate:			\$0.0730 per KWH
Small commercial service (Schedule B)			
Rate:			
Customer charge			\$12.00 per month
Energy charge:			\$0.1450 per KWH
Wholesale rate:			\$0.0730 per KWH
Large commercial service (Schedule C)			
Rate:			
Customer charge			\$25.00 per month
Energy charge:			\$0.1350 per KWH
Wholesale rate:			\$0.0730 per KWH
Rates for separately metered heat and hot water			
Rate:			
Customer charge	One-half the applicable monthly customer charge for the class of service		
Energy Charge:			\$0.1265-\$0.1075 per KWH
Customer Service Inspection			
Rate:			\$30.00
Fuel Adjustment Charge			
Fuel Surcharge = (F/S)xC, whereas: F = total cost of fuel and oil S = total KWH sold during month of diesel run captured at a prorated rate C = residential/business consumption (KWH purchased by individual or entity)		See Variables to right	Fuel Surcharge = (F/S) x C
Permits & Connections			
Residential Permit			\$100.00
Commercial Permit			\$200.00
Service Connection Change			\$270.00
Temporary Connection			\$110.00
The above fees include two inspections, one rough-in and one final. For each additional inspection made necessary for defective workmanship or material or recall by customer an additional charge of \$35.00 will be added.			
Note: Service Connections Fee as noted below apply to Service Connections not to exceed 150 feet. For Service Connections over 150 feet and do not require an additional pole, an additional \$3.00 per foot will be added.			
Residential Sgl. Phase (through 200 Amps)	Transformer is provided by WML&P		\$800
Residential Sgl. Phase (through 400 Amps)	Transformer is provided by WML&P		\$1,000
Commercial Sgl. Phase (through 200 Amps)	Transformer Cost is Additional		\$950
Commercial Sgl. Phase (above 200 Amps to 400 Amps)	Transformer Cost is Additional		\$1,200
Commercial Sgl. Phase (above 400 Amps)	Transformer Cost is Additional		\$1,600

WML&P

Prop
Changes

Item b.

Commercial Three Phase (through 200 Amps)	Transformer Cost is Additional	\$1,850
Commercial Three Phase (Over 200 Amps)	Plus \$10 per Transformer KVA Required /Transformer Cost is Additional	\$3,500
Overhead Secondary Pole Span (Up to 300 feet)		\$2,500
Overhead Primary Single Phase Pole Span (Up to 300 feet)		\$7,850
Overhead Primary Three Phase Pole Span (Up to 300 feet)		\$8,950

All Underground Service Extensions (both Single Phase and Three Phase) will be billed at actual Material and Labor Costs at the time of installation.

end of section

City and Borough of Wrangell Schedule of Fees and Rates

Latest update was RES 04-26-20xx Effective 07-01-2026

PERMITS and APPLICATIONS

FY 2027
Proposed
Changes

Building Permit	Residential	\$500.00
	Commercial	\$1,000.00
	Remodeling and Misc. (residential)	\$250.00
	Remodeling and Misc. (commercial)	\$500.00
Conditional Use Permit	Application	\$100.00
	After-the-fact application	\$300.00
Encroachment Permit	Application	\$100.00
Subdivisions	Preliminary Plat Submittal	\$100.00
Variance Permit	Application	\$100.00
	After-the-fact application	\$300.00
Application for rezone petition	Application	\$150.00
Application for Floating Shared Micromobility - WMC 6.13	Application	\$100.00
Permit Fee for Floating Shared Micromobility - WMC 6.13	Permit	\$100.00
Application for Street and Sidewalk Vending - WMC 6.10	Application	\$25.00
Application for Peddlers and Itinerant Merchants - WMC 6.08	Application	\$25.00
Application for Sale of Real Property or Tidelands - WMC 16.12	Application	\$500.00 per lot
Application for Lease of Real Property or Tidelands - WMC 16.08 & 16.10	Application	\$500.00 per lot
Premium on Real Property or Tidelands	15% added to assessed fair market value amount	

Rate Pass

END OF SECTION

City & Borough of Wrangell Schedule of Fees and Rates

Latest update was RES 11-25-1997- Effective 11-12-2025

Item b.

HARBOR AND PORT FACILITIES

Category	Description of Rate/Fee Type	Basis	Rate	FY27 Proposed Rate
	Daily Moorage (per foot)	All Vessel Sizes	\$1.40	Rate Pass
	Daily Moorage - One (1) night preceding a scheduled haul out	All Vessel Sizes	20 percent less than Daily Moorage - Invoiced rate, limited to one (1) night (per foot)	
	Designated Bow Tie Skiff Zone	flat fee per month	\$42.00	\$43.05
	Monthly Moorage (per foot)	Live Aboards (monthly)	\$110.00	\$112.75
		Monthly (All Vessel Sizes)	\$6.83	\$7.00
		3-month Prepaid (All Vessel Sizes)	\$6.30	\$6.46
	Winter Monthly Moorage (per foot, local use, hot berth only between October 1 - February 28)	0-34 feet	40 percent less than monthly moorage rate	Rate Pass
Reserved Moorage	Annual Moorage (per foot)	0-30 feet	\$36.06	\$36.96
		31-55 feet	\$42.50	\$43.57
		56 feet and up	\$48.95	\$50.17
		Wait List Deposit	\$50 for each reserved slot	Rate Pass
Customer Service Moorage	Wait List Deposit	Each	\$50.00	
	Annual	N/A	1.5x the annual moorage rate	
Electric Utility Service	Daily Utility Service (by amp size)	20 amp 120 v	\$6.25	\$6.40
		30 amp 120 v	\$9.52	\$9.76
		50 amp single phase	\$11.90	\$12.19
		50 amp 3 phase	\$32.77	\$33.59
		100 amp 3 phase	\$59.49	\$60.98
Outside Dock Face Moorage	Daily Outside Moorage (per foot)	00 – 99 feet	\$1.44	\$1.47
		100 – 199 feet	\$1.86	\$1.90
		200 – 299 feet	\$2.08	\$2.13
		300 – 499 feet	\$2.38	\$2.44
		500 – 599 feet	\$2.80	\$2.87
		600 feet and up	\$3.19	\$3.27
Inside Dock Face Moorage	Daily Inside Moorage (per foot)	00 – 99 feet	\$1.44	\$1.47
		100 – 199 feet	\$1.86	\$1.90
		200 – 299 feet	\$2.08	\$2.13
		300 – 499 feet	\$2.38	\$2.44
		500 – 599 feet	\$2.80	\$2.87
		600 feet and up	\$3.19	\$3.27

City & Borough of Wrangell Schedule of Fees and Rates

Latest update was RES 11-25-1997- Effective 11-12-2025

Item b.

HARBOR AND PORT FACILITIES

Category	Description of Rate/Fee Type	Basis	Rate	FY27 Proposed Rate	
Barge Ramp Facility	Daily (per lineal foot)	Per foot (\$500.00 minimum)	\$2.33	Rate Pass	
	Beach Landing (per lineal foot)	Per foot (\$25.00 minimum)	\$0.12		
Wharfage	General cargo	Per ton	\$2.92		
	Vehicles	Per ton	\$2.92		
	Explosives	Per ton	\$7.29		
	Lumber	Per thousand milled board feet	\$1.17		
	Empty containers	Each	\$4.38		
	Less than 500 tons of Sand and Gravel	Per ton	\$1.17		
	500 to 1500 tons of Sand and Gravel	Per ton	\$ 525 + (0.21/ton for each ton over 500)		
	Greater than 1500 tons of Sand and Gravel	Per ton	\$ 840 + (0.05/ton for each ton over 500)		
Storage	Outside Storage	Per foot	\$0.57	\$0.58	
Gridiron	Daily Use	Per foot	\$1.13	\$1.16	
Launch Ramp	Daily Fee	Per Launch	\$12.00	Rate Pass	
	Annual Permit w/ stall	Flat fee	\$35.00		
	Annual Permit w/out stall	Flat fee	\$70.00		
Multiple Trailer Owners	After purchasing your first Annual Launch Permit, you may visit the CBW Harbor Office to purchase up to 2 additional decals for \$5.00 each plus tax. Please note that you MUST provide a valid driver's license and current registrations for all trailers or trailered vessel (or vehicles in the case of non-trailered vessels) with the same owner's name and address on all documents. After paying full price for the 4th decal, the 5th and 6th would also be available at \$5.00 each plus tax.			Rate Pass	
Parking	No charge - Parking limitations to be enforced by Wrangell PD				
Harbormaster Services	Replace Mooring Lines	\$10 plus the cost of the line		\$213.46	
	Skiff Rental w/Personnel	Per hour (minimum of 1 hour)	\$ 208.25		
	Pumping	\$25/per pump + Labor		Rate Pass	
	Labor	Labor costs will be the actual costs of the employee. They will include wages and employee costs. Overtime and callout rates may also apply.			
	Raising of Boats	\$183.75 plus cost of materials and professional services.		\$188.34	
Water Rates	Commercial and Industrial Water	See WMC 15.04.640			
Hoists	Use of Hoists	Per hour (Billed in 10 min intervals)	\$ 30.00	Rate Pass	
Sea Plane Floats	Day Pass	Per day	\$ 6.12	\$6.27	
	Monthly Pass	Per month	\$ 122.49	\$125.56	
	Annual Permit (reserved)	Per year	\$ 514.45	\$527.31	
Impoundment Fee	Impounded vessel, vehicle, float, etc.	Per impound	\$ 400.00	\$500.00	
Passenger Vessels Motorized	Daily	Per departure	\$ 11.90	\$12.19	
	Monthly	Per foot /month	\$ 2.38	\$2.44	
	Annual	Flat Rate	\$ 475.95	\$487.85	
Port Development Fees	Daily	120 - 499	\$ 2.38	\$2.44	
		500 and up	\$ 2.82	\$2.90	
Lightering Fee	60 percent of applicable dockage and port fees			Rate Pass	
		Seasonal (April 1/July 31)	Off-Season (Aug 1/Mar 31)		
		0 - 40 feet (was \$15.92)	\$ 20.46		\$ 17.05
		41 - 58 feet (was \$17.51)	\$ 22.51		\$ 18.76

City & Borough of Wrangell Schedule of Fees and Rates

Latest update was RES 11-25-1997- Effective 11-12-2025

Item b.

HARBOR AND PORT FACILITIES

Category	Description of Rate/Fee Type	Basis	Rate	FY27 Proposed Rate	
Marine Service Center Rates and Fees	Travel Lift Haul Out Rate (per foot)	59 - 75 feet (was \$18.98)	\$ 24.39	\$ 20.33	Rate Pass
		76 - 90 feet (was \$21.90)	\$ 28.15	\$ 23.46	
		91 - 120 feet (was \$24.81)	\$ 31.89	\$ 26.58	
		121 - 140 feet (was \$27.75)	\$ 35.67	\$ 29.73	
		141 feet and up (was \$30.24)	\$ 38.86	\$ 32.38	
	Travel Lift Minimum (Hourly Rate)	150-ton per hour use		\$ 441.21	
		300-ton per hour use		\$ 735.35	
	Environmental Fee	Per foot		\$ 1.22	
	Short Term Monthly Storage	Per square foot/per month	\$ 1.30	\$ 1.00	
	Long Term Monthly Storage	Per square foot/per month		\$ 0.75	
	Long Term Monthly Storage After 12 Consecutive Months	Double Long term rate		\$ 1.32	\$ 1.50
	Inspection Hoist Fee	First 2-hours: 60 percent of haul out rate			
	Hydraulic Trailer Fee	Round trip		\$ 12.82	Rate Pass
		One-way (per foot)		\$ 6.42	
		Minimum Fee		\$ 306.40	
Off-site Transportation		One-way fee plus travel time \$350.00 per hour			
Long-term Storage Reservation Fee			\$ 122.56		
Business Lease Rates	***The marine service center business lease rates are not included in this fee and rate schedule as each lease agreement and its terms operate independent of any rates/fees presented in this schedule.				
Port Security Personnel	Cruise Ship Security Personnel	Per Stop	\$ 600.00		
Meyers Chuck	Transient Moorage (per foot)	Daily - Invoiced	\$ 0.53	\$0.54	
		Monthly	\$ 2.10	\$2.15	
	Reserved Moorage (Per-foot)	Annual	\$ 14.70	Omitted	
Commercial Passenger Vessel Wharfage	Passenger Wharfage Fees	Upon tie-up	*\$7.00 per person	\$ 9.00	
		For lightering	*\$5.00 per person	\$ 7.00	
Commercial Passenger Vessel Potable Water Fees	Water Fees by Vessel Length (Each Servicing) <small>*All servicing is subject to availability. The Harbor Master and Public Works Director have full discretion on whether the Borough has sufficient supply to meet commercial passenger vessel fresh water demand.</small>	199 feet or less	\$ 66.66	\$69.99	
		200 to 299 feet	\$ 133.32	\$139.99	
		300 to 399 feet	\$ 199.98	\$209.98	
		400 to 499 feet	\$ 266.64	\$279.97	
		500 to 599 feet	\$ 399.96	\$419.96	
		600 to 699 feet	\$ 533.28	\$559.94	
		700 to 799 feet	\$ 666.60	\$699.93	
		800 to 899 feet	\$ 799.92	\$839.92	
	900 to 1,100 feet	\$ 933.24	\$979.90		

END OF SECTION

REVISIT AT CALENDAR YEAR RATE MEETING

PUBLIC WORKS (Sanitation)

**FY 2027
Proposed
Changes**

Container Size	1 Yard		\$119.34	\$122.32
	1.5 Yard		\$170.88	\$175.15
	2 Yard		\$216.99	\$222.41
	48 Gallon		\$48.83	\$50.05
	64 Gallon		\$56.06	\$57.46
	96 Gallon		\$70.51	\$72.27
Landfill Charges	Up to 1 cubic yard (minimum charge)		\$20.80	\$21.32
	Unsorted		\$37.44	\$38.38
	Cars (each, with no tires and no fluids)		\$312.00	\$319.80
	Cars (WITH tires and fluids)		Will not be accepted	
	Tires		\$4.00/each	
	Washers or Dryers (each)		\$40.00	
	Refrigerators and Freezers (each with Freon)		\$80.00	
	Burnables (brush, wood waste, lumber etc.)		\$10 per yard	
	Scrap Metal	When shipped by contractor	\$7 per yard	
	Scrap Metal	When shipped by the City	\$18 per yard	
	Batteries		\$5 per battery	
	Household Hazardous Waste (HHW)		\$5 minimum, \$5 per gallon	
	Cardboard, glass and aluminum (if separate)		Free	
	Fees	Outside Business Hours Call-out Fee		\$150.00

Rate Pass

Specific Requirements for Landfill: The following list is items that need to be separated by the customer prior to bringing to the landfill:

Separation of Garbage:

A	Metal and Appliances
B	Wood and Paper
C	Batteries
D	Refrigerators and Freezers
E	Hazardous Waste, including but not limited to oil, gas, paint, antifreeze, and household chemicals
F	Glass
G	Aluminum
H	And other items as posted at the landfill or as directed by landfill personnel

end of section

City and Borough of Wrangell Schedule of Fees and Rates

Latest update was RES 04-26-20xx Effective 07-01-2026

PUBLIC WORKS (Water)

Metered Rates

Residential Metered	Monthly base charge first 4,000 gallons	\$50.17
	Charge additional 1,000 gallons	\$4.70
Commercial Metered	Monthly base charge first 4,000 gallons	\$50.17
	Charge per additional 1,000 gallons	\$4.70
Large Commercial Metered	Monthly base charge first 5,000 gallons	\$752.79
	Per additional 1,000 gallons	\$3.07

FY 2027 Proposed Changes

Unmetered Rates

Residential Commercial/Industrial	\$76.38
Bakeries	\$131.49
Bars	\$289.27
Barbershop – one chair	\$72.26
Barbershop – per each additional chair	\$57.86
Beauty Shop – one basin	\$72.26
Beauty Shop – per additional basin	\$57.86
Bed and Breakfast within Single-Family Residential – per rental unit	\$15.27
Churches	\$72.26
Cleaners and Cleaning Plant	\$144.31
Clubs, Lodges – w/o Bar or Restaurant Facilities	\$72.26
Clubs, Lodges – w/Bar or Restaurant Facilities	\$144.54
Cold Storage Plants	\$1,542.27
Convenience Stores	\$65.69
Vehicle and Marine Service Stations, Car Lots – w/o Wash Racks	\$144.31
Grocery Stores – w/o Meat Market	\$197.24
Grocery Stores – w/Meat Market	\$262.99
Hydrants, Fire – each	\$45.82
Hotels and Motels – 10 Rooms or Less	\$216.91
Hotels and Motels – Over 10 Rooms, per additional room	\$16.09
Laundromats, Self Service – Under 30-lb. Capacity, per machine	\$33.99
Laundromats, Self Service – 30 lbs. or Over Capacity, per machine	\$39.66
Multifamily per unit (4 units and above)	\$58.54
Office Building – base rate first plumbed space	\$76.41
Office Building – each additional plumbed space	\$47.76
Offices w/Additional Laboratory and/or X-Ray Unit	\$152.82
Plane Floats	\$144.31
Public Showers – first two stalls	\$77.24

Under Review - Current Rate Pass

Unmetered Rates

Public Showers – per additional stall	\$18.83
Ranger District	\$740.95
Restaurant, Lunch Counters, Etc. – Up to and Including 30 Seats	\$197.24
Restaurant, Lunch Counters, Etc. – Over 30 Seats	\$289.29
Fountain only	\$72.26
Schools, per classroom	\$47.76
Shops and Stores	\$72.26
Everything Else	\$76.41
Standby Fire Protection	\$45.82

<u>PUBLIC WORKS (Water)</u>		
Metered Rates		
Fees		
Deposit required		\$25.00
Meter deposit required		\$100.00
Service turnoff for delinquent accounts - Charges	Disconnect Service Charge	\$50.00
	Reconnection Service Charge	\$50.00
Meter accuracy - Testing upon customer request	For meters one inch and smaller. For meters larger than one inch, shall be an estimate of the cost of testing the meter as determined by the Public Works Director.	\$50.00
Outside of Business Hours - Call out Fee		\$150.00
Service connection charges	Size of Service (in inches)	Minimum Charges
	3/4	\$350.00
	1	\$450.00
	2	\$600.00
	3 and over	\$700.00

end of section

City and Borough of Wrangell Schedule of Fees and Rates

Latest update was RES 04-26-20xx Effective 07-01-2026

PUBLIC WORKS (Sewer)

Wastewater Grinder Station Call Out	\$150 + Time past 2 hours + Materials	New Rate
Class A Residential and Metered Commercial Water Customers		
Metered Water Customers Including Bunk Houses but excluding Seafood Processing Plants	Same cost as metered water bill for period	
Seafood Processing Plants	20 percent of metered water bill for period	
Monthly Residential Charge	\$61.61	
Vacation Rate	\$15.41	
Class B Commercial		
Bakeries	\$92.43	
Bars	\$184.86	
Barbershop – two chairs	\$61.61	
Barbershop – per each additional chair	\$30.81	
Beauty Shop – two basin	\$61.61	
Beauty Shop – per additional basin	\$30.81	
Bed and Breakfast within Single Family Residential – per rental unit	\$12.32	
Seafood Processing Plants Not on Metered Water	\$61.61	
Churches	\$61.61	
Cleaners and Cleaning Plant	\$123.21	
Clubs, Lodges – w/o Bar or Restaurant Facilities	\$61.61	
Clubs, Lodges – w/ Bar or Restaurant Facilities	\$123.21	
Cold Storage Plants	Special	
Convenience Stores	\$61.61	
Docks	\$61.61	
Garage, Service Station, Car Lots – w/o Wash Racks	\$61.61	
Garage, Service Station, Car Lots – w/ Wash Racks	\$123.21	
Grocery Stores – w/o meat market	\$92.43	
Grocery Stores – w/ meat market	\$184.86	
Hotels and Motels – First 10 rooms or less	\$184.86	
Hotels and Motels – Over 10 Rooms, Per Room	\$12.28	
Hospital – 2 ERUs + Per Bed Charge of 0.4 ERU per 24 Beds	\$714.90	
Laundromats, Under 30- Pound Capacity	\$16.30	
Laundromats, 30 Pound or Over Capacity	\$21.73	
Multifamily per unit	\$61.61	
Office Building – Per employee	\$6.13	
Office Building – Each additional plumbed office	\$61.61	
Office Building – Each additional unplumbed office	\$12.28	
Class B Commercial		
Offices – Medical	\$34.71	
Offices – Medical – w/ laboratory and/or X-Ray Unit	\$123.21	
Offices – Medical – w/o laboratory and/or X-Ray Unit	\$61.61	
Public Showers – First two Stalls	\$61.61	
Public Showers – Per additional stall	\$12.28	
Ranger District	\$480.70	
Restaurant, Lunch Counters, Etc. – Up to and including 30 seats	\$184.86	
Restaurant, Lunch Counters, Etc. – each additional 20 seats or fraction thereof	\$61.61	
Lunch Counters, Drive-Ins or Fast Food, of less than 30 seats	\$92.43	
Industrial	Special	
Schools, per Classroom	\$26.47	
Shops, Stores, Dry Goods, Gifts, Etc.	\$61.61	

Under Review - Current Rate Pass

Swimming Pool, Public	\$493.02
Rooming Houses	\$61.61
Rooming Houses per bed	\$12.28
Service Connection Charge (not including labor & materials)	\$303.31

Item b.

end of section

**CITY & BOROUGH OF WRANGELL, ALASKA
BOROUGH ASSEMBLY AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 14, 2026
	<u>Agenda Section</u>	11

ORDINANCE NO. 1099 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, REPEALING CHAPTER 6.08 – PEDDLERS AND ITINERANT MERCHANTS, IN THE WRANGELL MUNICIPAL CODE

SUBMITTED BY:

Katie Hermanns, Finance Director

FISCAL NOTE:

Expenditure Required:

Fiscal Year (FY):	Amount: \$

Amount Budgeted:

FY:	\$

Account Number(s):

Account Name(s):

Unencumbered Balance(s) (prior to expenditure):

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Ord 1099.

MAYOR PROCEDURE: Declare the Public Hearing open. The Mayor shall ask if there is any administrative report on the Public Hearing Item. Persons who signed up to talk on this item shall be called to the podium.

Once all persons have been heard, declare the Public Hearing closed and entertain a motion.

Recommended Motion: Move to approve Ordinance No. 1099.

SUMMARY STATEMENT:

Background

Wrangell Municipal Code (WMC) Chapter 6.08 regulates auctioneers, canvassers, hawkers, peddlers, solicitors, and itinerant or transient merchants. The chapter requires licensure prior to engaging in temporary or door-to-door sales activity within the Borough and establishes an application process, fee structure, and exemptions.

This chapter was originally enacted in 1966 through Ordinance 203, to address concerns regarding inadequate consumer protection from transient or irresponsible vendors operating within the Borough.

Reason for Repeal

After review, repeal of Chapter 6.08 is recommended for the following reasons:

1. Outdated Regulatory Framework

The ordinance reflects regulatory concerns and business practices that are no longer common in the modern commercial environment. As stated above, this section was enacted in 1966.

The language and structure are characteristic of early 20th-century municipal licensing models and do not align with current business realities, including online commerce and established state consumer protection systems.

2. Redundancy with State and Federal Law

Many of the consumer protection concerns addressed in Chapter 6.08 are now governed by Alaska State law, including:

- Alaska Unfair Trade Practices and Consumer Protection statutes
- State securities regulation
- State insurance regulation
- Business licensing requirements administered by the State of Alaska

These state-level regulations provide broader and more enforceable protection than the municipal licensing provisions contained in this chapter.

3. Constitutional Concerns

The ordinance regulates solicitation, religious literature distribution, and door-to-door sales. Modern case law has significantly limited municipalities' authority to regulate speech-related and religious activities. Provisions requiring licensure prior to canvassing or solicitation may raise First Amendment concerns and expose the Borough to potential legal challenges.

4. Administrative Burden vs. Practical Benefit

The licensing process requires sworn applications, detailed disclosures, and review by the Finance Director. In practice, this chapter is rarely (if ever) utilized and when utilized, it is unclear of the intent since as stated above, the practices are extremely outdated. Maintaining a regulatory framework that is not actively enforced creates inconsistency in code administration and unnecessary administrative complexity.

5. Nominal and Obsolete Fee Structure

The fee schedule (ranging from \$2.00 per day to \$100.00 per year) no longer reflects the cost of administering a regulatory program. The minimal revenue generated does not justify the administrative oversight required.

6. Existing Tools for Addressing Public Safety

The Borough retains authority under:

- General business licensing requirements
- Zoning and land use regulations
- Public nuisance provisions
- Criminal code provisions
- Port and dock regulations

These mechanisms provide adequate authority to address improper or unsafe business activity without maintaining a separate transient merchant licensing chapter.

7. Borough Business Licensing

The Finance Director will be bringing an Ordinance to the Assembly for consideration at the March 24th meeting to address local business licensing.

Recommendation:

Finally, we are asking that this entire Chapter be repealed in its entirety.

CITY AND BOROUGH OF WRANGELL, ALASKA

ORDINANCE NO. 1099

AN ORDINANCE OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, REPEALING CHAPTER 6.08 – PEDDLERS AND ITINERANT MERCHANTS, IN THE WRANGELL MUNICIPAL CODE

SEC. 1. Action. The purpose of this ordinance is to repeal Chapter 6.08 – Peddlers and Itinerant Merchants in its entirety, in the Wrangell Municipal Code.

SEC. 2. Repealed. Chapter 6.08 – Peddlers and Itinerant Merchants is hereby repealed in its entirety, from the Wrangell Municipal Code.

CHAPTER 6.08 - REPEALED
PEDDLERS AND ITINERANT MERCHANTS

~~6.08.010. Purpose.~~

~~The assembly finds a condition exists and for many years has existed within the borough whereby the inhabitants and residents of the borough have had no adequate protection against irresponsible persons, firms, and corporations engaged in the borough in the business of auctioneers, canvassers, hawkers, peddlers, and itinerant merchants, traders, and vendors of stocks, bonds, real estate located outside of the state, insurance, magazines, books, pictures, photographs, jewelry, automobiles, vehicles, clothing, optical goods, goods, wares, and merchandise, and other articles of commerce within the municipality; and this chapter is enacted and enforced so as to protect, preserve, and promote the welfare, happiness, safety, and well-being of the inhabitants and residents of the borough.~~

~~6.08.020. Definitions.~~

~~As used in this chapter:~~

~~A. — A "canvasser" or "solicitor" is defined as any individual, whether a resident of the borough or not, traveling either by foot, wagon, automobile, motor truck, or any other type of conveyance, from place to place, from house to house, or from street to street, taking or attempting to take orders for sale of goods, wares and merchandise, personal property of any nature whatsoever for future delivery, or for services to be furnished or performed in the future, whether or not such individual has, carries or exposes for sale a sample of the subject of such sale or whether he is collecting advance payments on such sales or not; provided, that such definition shall include any person who, for himself, or for another person, firm, or corporation hires, leases, uses, or occupies any building, structure, tent, boat, hotel room, lodging house, apartment, shop, or any other place within the borough for the sole purpose of exhibiting samples and taking orders for future delivery.~~

~~B. — "Peddler" includes any person, whether a resident of the borough or not, traveling~~

~~by foot, wagon, automotive vehicle, or any other type of conveyance, from place to place, from house to house, or from street to street, carrying, conveying or transporting goods, wares, merchandise, meats, fish, vegetables, fruits, garden truck, farm products or provisions, offering and exposing the same for sale, or making sales and delivering articles to purchasers, or who, without traveling from place to place, shall sell or offer the same for sale from a wagon, automotive vehicle, or other vehicle or conveyance; and further provided, that one who solicits orders and as a separate transaction makes deliveries to purchasers as a part of a scheme or design to evade the provisions of this chapter shall be deemed a peddler subject to the provisions of this chapter. "Peddler" includes "hawker" and "huckster."~~

~~C. "Person" includes the singular and the plural and also means and includes any person, firm, or corporation, association, club, co-partnership or society, or any other organization.~~

~~D. A "transient merchant, itinerant merchant or itinerant vendor" is defined as any person, firm or corporation, whether as owner, agent, consignee or employee, whether a resident of the borough or not, who engages in a temporary business of selling and delivering goods, wares and merchandise within the borough, and who, in furtherance of such purpose, hires, leases, uses or occupies any building, structure, motor vehicle, tent, or boat, public room in hotels, lodging houses, apartments, shops, or any street, alley, or other place within the borough, for the exhibition and sale of such goods, wares and merchandise, either privately or at a public auction; provided, that such definition shall not be construed to include any person, firm, or corporation who, while occupying such temporary location, does not sell from stock, but exhibits samples only for the purpose of securing orders for future delivery only. The person, firm, or corporation so engaged shall not be relieved from complying with the provisions of this chapter merely by reason of associating temporarily with any local dealer, trader, merchant, or auctioneer, or by conducting such transient business in connection with, as a part of, or in the name of any local dealer, trader, merchant or auctioneer.~~

~~6.08.030. License required.~~

~~It is unlawful for any person, firm, or corporation to engage in the business of auctioneer, canvasser, hawker, peddler, or itinerant merchant, trader and vendor, of and in the temporary or transient business of vending or selling stocks, bonds, real estate located outside of the state, insurance, magazines, books, pictures, photographs, jewelry, automobiles, vehicles, clothing, optical goods, goods, wares, merchandise, and other articles of commerce within the borough, without first having complied with the provisions of this chapter and having obtained a license so to do as provided in this chapter.~~

~~6.08.040. Application.~~

~~No person, firm, or corporation shall engage in the business of auctioneer, canvasser, hawker, peddler, or itinerant merchant, trader and vendor of and in the temporary or transient business of vending or selling stocks, bonds, real estate located outside of the state, insurance,~~

~~magazines, books, pictures, photographs, jewelry, automobiles, vehicles, clothing, optical goods, goods, wares, merchandise, and other articles of commerce within the municipality without first making and filing an application in writing with the director of finance for a license to engage in such business or businesses, which application shall be filed with said director at least seven days before such applicant shall be authorized to begin to do business within the municipality. The application shall be sworn to by the applicant, and shall state the name and the residence of the applicant, the business in which the applicant desires to engage, the length of time for which said license is desired, and the name of kind of such article or commodity which is intended to be sold, vended, hawked, or peddled, and the name and address of the principal, if any, of the applicant. If the applicant desires to sell, vend, hawk, or peddle stocks or bonds, the application shall also contain the name and address of the principal office, both within and without the state, of the association, corporation, company, or other concern by whom or in whose name such stocks or bonds are issued, and an itemized financial statement such as is required to be furnished by foreign corporation when registering in the state, and a statement showing the actual assets and liabilities thereof, and a statement showing the nature and kind of such stocks and bonds, and how and in what order, if at all, secured or preferred for payments. In addition to the foregoing facts, the application shall contain an appointment and designation by the applicant of the director of finance or, at the applicant's option, of a permanent resident of the municipality to act as agent for the applicant, upon whom service of summons in such action or actions, that may be brought, may be made if the applicant after due diligence cannot be found within the borough; provided, if the applicant shall exercise the option to appoint a resident other than the director of finance, he shall also file the written consent of such resident to act as such agent.~~

~~6.08.050. Fee.~~

- ~~A.— Upon the filing of the application the director of finance, if the application is in proper form, shall approve it and shall issue a license to the applicant authorizing the applicant to begin business within not less than seven days after the date of the filing of the application, upon the payment to the director of finance by the applicant of the sum of \$2.00 for a license for one day, or the sum of \$10.00 for a license for one week, or the sum of \$20.00 for a license for one month, or the sum of \$30.00 for a license of three months, or the sum of \$50.00 for a license for six months, or the sum of \$100.00 for a license for one year.~~
- ~~B.— The fee structures as provided in this section shall be waived for any person:~~
- ~~1.— Who is a full-time student in an institution of higher education and is under the age of 23; and~~
 - ~~2.— Who is under the age of 18.~~

~~6.08.060. New license required after expiration of previous license.~~

~~No person, firm, or corporation shall continue in any of said businesses after the expiration of the term of the license so issued to such applicant without first having applied for and obtained a new license for such further term that applicant desires to continue in said~~

~~business, which new license shall be applied for in the same manner and issued only upon the same terms as hereinabove provided for the original license.~~

~~**6.08.070. Forms of application and license to be prepared.**~~

~~The director of finance shall prepare or cause to be prepared forms of applications and licenses to be used in accordance with this chapter.~~

~~**6.08.080. Certain orders and sales excluded.**~~

~~This chapter shall not apply to orders taken by commercial travelers in the usual course of business or to sales by producers of farm and dairy products, or to the sale of moccasins or other curios by natives, or to the sale of fish or other marine products; nor shall this chapter apply to vendors of religious leaflets and books whose primary purpose is the dissemination of religious ideas as an exercise of the religion of the vendor, or to unpaid solicitors for national or local charitable and/or community service organizations operated not for profit.~~

~~**6.08.090. License inapplicable to dock facilities.**~~

~~No license issued pursuant to this chapter authorizes any such applicant, transient merchant, itinerant merchant, itinerant vendor, peddler, canvasser or solicitor, or any other person, to engage in any such businesses or activities upon the borough's dock facilities under the jurisdiction of the port, and any license issued pursuant to this chapter shall clearly so state. Any violation of this section is a misdemeanor, and violators shall be punished as provided in Chapter 1.20 WMC.~~

~~**6.08.100. Service area only.**~~

~~The provisions of this chapter are applicable only in the service area defined in WMC 1.06.040.~~

SEC. 3. Classification. This ordinance is of a permanent nature and shall be codified in the Wrangell Municipal Code.

SEC. 4. Effective Date. This ordinance shall be effective upon adoption.

PASSED IN FIRST READING: March 24, 2026

PASSED IN SECOND READING: _____, 2026.

Patricia Gilbert, Borough Mayor

ATTEST:

Kim Lane, MMC, Borough Clerk

**CITY & BOROUGH OF WRANGELL, ALASKA
BOROUGH ASSEMBLY AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 14, 2026
	<u>Agenda Section</u>	12

RESOLUTION NO. 04-26-2042 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE CONVEYANCE OF PUBLIC LAND and TIDELANDS, FOR PARCEL A OF THE CBW DEEPWATER PORT SUBDIVISION CONTAINING 9.11 ACRES MORE OR LESS WITHIN THE WRANGELL RECORDING DISTRICT TO TIDELINE CONSTRUCTION, LLC

<u>SUBMITTED BY:</u>
Mason Villarma, Borough Manager

<u>FISCAL NOTE:</u>	
Expenditure Required: \$XXX Total	
Fiscal Year (FY):	Amount: \$
Amount Budgeted:	
FY:	\$
Account Number(s):	
XXXXXX XXX XXXX	
Account Name(s):	
Enter Text Here	
Unencumbered Balance(s) (prior to expenditure):	
\$XXX	

<u>Reviews/Approvals/Recommendations</u>	
<input checked="" type="checkbox"/>	Commission, Board or Committee
Name(s)	Planning and Zoning Commission
Name(s)	Port Commission
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Res 04-26-2042 | 2. Purchase and Sale Agreement | 3. Plat

RECOMMENDATION MOTION:

Move to approve Resolution No. 04-26-2042.

SUMMARY STATEMENT:

On May 13, 2025, the Borough Assembly approved the Real Estate Purchase and Sales Agreement. The Public Hearing was held prior to the Assembly approval. There were no objections received from the public to approve the agreement.

The proposed land sale to Tideline Construction was reviewed by the Economic Development Board, Port Commission, and Planning and Zoning Commission, all of which recommended approval to the Borough Assembly. The Planning and Zoning Commission’s recommendation included conditions requiring a detailed development plan, environmental review, coordination on

infrastructure and site layout, negotiated terms of sale reflecting site improvements and fair value, and completion of subdivision platting in accordance with Borough and State requirements.

All conditions of approval have been satisfied. A final subdivision plat has been completed establishing a 9.12-acre parcel for conveyance to Tideline Construction.

From an administrative perspective, this project builds on the Borough's strategic acquisition of the Mill Property to facilitate industrial development and economic growth. Tideline Construction's proposal expands existing recycling and construction operations at the site, with plans for continued scrap metal processing, equipment maintenance facilities, and potential future marine-related services. The project is expected to support local job creation, improve handling of municipal scrap materials, and contribute to the broader activation and long-term viability of the Deep-Water Port industrial area.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO: 04-26-2042

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE CONVEYANCE OF PUBLIC LAND and TIDELANDS, FOR PARCEL “A” OF THE DEEPWATER PORT SUBDIVISION, CONTAINING 9.11 ACRES, MORE OR LESS, TO TIDELINE CONSTRUCTION, LLC

WHEREAS, the Borough Assembly, at their meeting held May 13, 2025, approved the Real Estate Purchase and Sales Agreement between the City and Borough of Wrangell and Tideline Construction, LLC.; and

WHEREAS, all requirements as per WMC 16.12.040 – Sale of real property or Tidelands, have been followed; and

WHEREAS, a Public Hearing was held (as per WMC 16.12.040) on May 13, 2025; and

WHEREAS, all property owners within 300-feet of the proposed property were notified of the public hearing; and

WHEREAS, Tideline Construction, LLC. has fulfilled their obligations under the approved Real Estate Purchase and Sales agreement; and

WHEREAS, this Resolution approves the conveyance of Parcel “A” of the Deepwater Port Subdivision, Consisting of 9.11 Acres more or less, to Tideline Construction, LLC.

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

Section 1. The Assembly of the City & Borough of Wrangell, Alaska authorizes the conveyance of the Borough–owned property more particularly known as: Parcel “A” of the Deepwater Port Subdivision, Consisting of 9.11 Acres more or less, to Tideline Construction, LLC.

Section 2. The Borough Mayor and Clerk are authorized to execute a quit claim deed to Tideline Construction, LLC., to convey the borough-owned property.

Section 3. The approved Purchase and Sales Agreement is attached to this Resolution (attachment A).

Section 4. This resolution takes effect upon approval.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF
WRANGELL, ALASKA THIS 14th DAY OF APRIL 2026.

Item a.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

REAL ESTATE PURCHASE AND SALE AGREEMENT

This **REAL ESTATE PURCHASE AND SALE AGREEMENT** ("**Agreement**"), dated this 15th day of May, 2025 ("**Effective Date**"), is entered into by and between the City and Borough of Wrangell, a Unified Home Rule Borough ("**Seller**"), having an address at 205 Brueger St., Wrangell, Alaska 99929 and Tideline Construction, LLC ("**Purchaser**"), having an address at 2685 Channel Drive, Juneau, Alaska 99801. Seller and Purchaser may collectively be referred to herein as the "**Parties**" and individually as a "**Party**." This Agreement replaces and supersedes any and all prior agreements related to the purchase and sale of the Property (as identified below) by and between the Parties.

WHEREAS, Seller owns certain unimproved real property located in the community of Wrangell as further described in this Agreement; and

WHEREAS, subject to the terms and conditions set forth in this Agreement, Seller desires to sell such real property to Purchaser and Purchaser desires to purchase such real property from Seller.

NOW, THEREFORE, in consideration of the mutual agreements, covenants, and provisions set forth herein, and intending to be legally bound hereby, the Parties agree as follows:

Section 1.01 Sale of the Property. Seller agrees to sell and convey to Purchaser and Purchaser agrees to purchase from Seller, upon the terms and conditions hereinafter set forth, all right, title, and interest of Seller in and to the following described unimproved real property commonly known as the "southern portion of the 6-mile Old Mill site," consisting of nine (9) acres, more or less (the "Property"). The Property is currently a combination of parcels that will be surveyed, platted, and recorded as a condition to Closing.

Section 2.01 Consideration. The consideration paid in exchange for the purchase of the Property shall be a combination of: (1) site clean-up, with an estimated value of approximately eight hundred eighty thousand dollars (\$880,000), as further described in Exhibit A; and (2) execution of an agreement to receive all municipal scrap metal (excluding white goods) from the Wrangell Transfer Station as further described in Exhibit B. The site clean-up shall be completed no later than August 15, 2025, unless otherwise agreed to by the Parties. The agreement to accept scrap metal from the Wrangell Transfer Station shall remain in effect for one year or for as long as Purchaser owns the Property whichever is later, unless otherwise agreed to by the Parties in writing.

Section 2.02 Real Property Taxes, Assessments, and Adjustments. In addition to the consideration set forth in Section 2.01, real property taxes accrued against the Property shall be prorated through the date of Closing. Thereafter, Purchaser and its successors and assigns shall be responsible for any and all real property taxes, assessments, and adjustments.

Section 3.01 Purchaser's Access. At any time prior to the Closing, and at all times, subject to Section 3.02, Purchaser, its agents, employees, consultants, inspectors, appraisers, engineers, and contractors (collectively, "**Purchaser's Professional Contractors**") shall have the right to enter upon and pass through the Property during normal business hours to examine and inspect the same, as well as to conduct reasonable tests, studies, investigations, and surveys to

assess utility availability, soil conditions, environmental conditions, physical condition, and the like of the Property.

Section 3.02 Purchaser's Right to Inspect. In conducting the inspections or otherwise accessing the Property, Purchaser shall at all times comply with all laws and regulations of all applicable governmental authorities and maintain insurance in reasonable amounts and provide evidence of same to Seller prior to Purchaser's or Purchaser's Professional Contractors' entry onto the Property.

Section 3.03 Indemnification of Seller. Purchaser agrees to indemnify and hold Seller harmless from and against Seller's losses, costs, damages, liens, claims, liabilities, or expenses arising, arisen, or to arise out of or referring or relating in any way to Purchaser's and/or Purchaser's Professional Contractors' access to or inspections of the Property, except to the extent that such losses, costs, damages, liens, claims, liabilities, or expenses are caused solely by or resulting solely from any acts or omissions of Seller.

Section 4.01 Purchaser's Contingencies. Before this Agreement may be executed and the transactions contemplated in this Agreement may be consummated, the board of directors of Tideline Construction, LLC shall formally approve this Agreement and the transactions contemplated in this Agreement.

Section 4.02 Seller's Contingencies. Before this Agreement may be executed and the transactions contemplated in this Agreement may be consummated, the Assembly of the City and Borough of Wrangell must formally approve this Agreement and the transactions contemplated in this Agreement.

Section 5.01 Closing Date. The consummation of the sale by Seller and the purchase of the Property by Purchaser (the "**Closing**") shall be held when the site clean-up described in Exhibit A is completed to the satisfaction of the Seller, and the survey, plat, and legal description of the Property has been recorded or at such other date as agreed upon by the Parties (the "**Closing Date**"). There shall be no requirement that Seller and Purchaser physically meet for the Closing unless the parties hereto mutually agree otherwise. Purchaser may proceed with the work described in Exhibit A and preparatory work attendant thereto upon the formal approval of this Agreement by the Assembly of the City and Borough of Wrangell as described in Section 4.02 hereof.

Section 5.02 Seller's Closing Deliverables. At Closing, Seller shall obtain or execute and deliver or cause to be delivered to Purchaser, the following documents, items, or things, all of which shall be duly executed, acknowledged, and notarized where required by Seller, as appropriate:

(a) One (1) original Quit Claim Deed (the "**Deed**") for recording in the Wrangell Recording District;

(b) A copy of the resolution of the members of the Assembly of the City and Borough of Wrangell authorizing this Agreement and the transactions contemplated hereby; and

(c) All other documents as may be reasonably requested by Purchaser, to consummate this Agreement and the transactions contemplated by this Agreement.

Section 5.03 Purchaser's Closing Deliverables. At Closing, Purchaser shall obtain or execute and deliver or cause to be delivered to Seller, the following documents, items, or things all of which to be duly executed, acknowledged, and notarized where required by Purchaser, as appropriate:

- (a) Execution of the agreement attached as Exhibit B;
- (b) Site-clean completed to the satisfaction of the Seller;
- (c) Access and utility easement(s) restricted exclusively to the southern entrance that will go from the Zimovia highway directly to the Property, executed and recorded;
- (d) Storm water management plan acceptable to Seller; and
- (e) All other documents as may be reasonably requested by Seller to consummate the transactions contemplated by this Agreement.

Section 5.05 Survival. The provisions of Section 5 shall survive the Closing or any termination of this Agreement and shall not be deemed to have merged into any of the documents executed or delivered at the Closing.

Section 6.01 Title and Title Review. Purchaser, at Purchaser's sole expense, may obtain from a title company a title examination report ("Title Report") and survey update and shall cause a copy of the Title Report and updated survey to be delivered to Seller.

Section 7.01 Property Sold "AS IS, WHERE IS, AND WITH ALL FAULTS." Except as expressly set forth in this Agreement to the contrary, Purchaser is expressly purchasing the Property in its existing condition, "AS IS, WHERE IS, AND WITH ALL FAULTS" with respect to all facts, circumstances, conditions, and defects, and Seller has no obligation to determine or correct any such facts, circumstances, conditions, or defects or to compensate Purchaser for same. Seller has specifically bargained for the assumption by Purchaser of all responsibility to investigate the Property, laws and regulations, rights, facts, leases, service contracts, violations, employees, and all risk of adverse conditions and has structured the Purchase Price and other terms of this Agreement in consideration thereof. Purchaser has undertaken all such investigations of the Property, laws and regulations, rights facts, leases, and violations, as Purchaser deems necessary or appropriate under the circumstances as to the status of the Property and based upon same, Purchaser is and shall be relying strictly and solely upon such inspections and examinations and the advice and counsel of its own consultants, agents, attorneys, and officers. Purchaser is and shall be fully satisfied that the Purchase Price is fair and reasonable consideration for the Property and, by reason of all the foregoing, Purchaser assumes the full risk of any and all loss or damage.

Section 7.02 No Warranty or Other Representation. Except as expressly set forth in this Agreement to the contrary, Seller hereby disclaims all warranties of any kind or nature whatsoever, including without limitation, warranties of habitability and fitness for a particular purpose, whether expressed or implied including, without limitation warranties or representations with respect to the Property. Except as is expressly set forth in this Agreement to the contrary,

Purchaser acknowledges that it is not relying upon any representation of any kind or nature made by Seller, or any of Seller's officials, employees, or agents, with respect to the Property, and that, in fact, except as expressly set forth in this Agreement to the contrary, no such representations were made. To the extent required to be operative, the disclaimers and warranties contained herein are "conspicuous" disclaimers for purposes of any applicable law, rule, regulation, or order. Seller makes no warranty or representation that any proposed development, construction, land use, or activity on the Property by Purchaser or any other party or entity will be authorized or permitted by the City and Borough of Wrangell or any other governmental authority.

Section 7.03 Environmental Laws/Hazardous Materials. Seller makes no warranty or representation with respect to the presence of Hazardous Materials on, above, or beneath the Property or any parcel in proximity thereto or in any water on or under the Property. Purchaser expressly accepts the risk and assumes any and all liability for the facts, circumstances, conditions, and defects, if any, listed on the Alaska Department of Environmental Conservation, Division of Spill Prevention and Response, Contaminated Sites Database. The Closing hereunder shall be deemed to constitute an express waiver of Purchaser's right to cause Seller to be joined in any action brought under any Environmental Laws.

As used herein, the term "**Hazardous Materials**" means: (a) those substances included within the definitions of any one or more of the terms "hazardous materials," "hazardous wastes," "hazardous substances," "industrial wastes," and "toxic pollutants," as such terms are defined under Environmental Laws, or any of them; (b) petroleum and petroleum products, including, without limitation, crude oil and any fractions thereof; (c) natural gas, synthetic gas, and any mixtures thereof; (d) asbestos and/or any material which contains any hydrated mineral silicate, including, without limitation, chrysotile, amosite, crocidolite, tremolite, anthophyllite, and/or actinolite, whether friable or non-friable; (e) polychlorinated biphenyl ("**PCBs**") or PCB containing materials or fluids; (f) radon; (g) any other hazardous or radioactive substance, material, pollutant, contaminant, or waste; and (h) any other substance with respect to which any Environmental Law or governmental authority requires environmental investigation, monitoring, or remediation.

As used herein, the term "**Environmental Laws**" means: all federal, state, and local laws, statutes, ordinances, and regulations, now or hereafter in effect, in each case as amended or supplemented from time-to-time, including, without limitation, all applicable judicial or administrative orders, applicable consent decrees, and binding judgments relating to the regulation and protections of human health, safety, the environment, and natural resources, including without limitation, ambient air, surface water, groundwater, wetlands, land surface or subsurface strata, wildlife, aquatic species and vegetation, including without limitation, the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended (42 U.S.C. §§ 9601 et seq.), the Hazardous Material Transportation Act, as amended (49 U.S.C. §§5101 et seq.), the Federal Insecticide, Fungicide, and Rodenticide Act, as amended (7 U.S.C. §§ 136 et seq.), the Resource Conservation and Recovery Act, as amended (42 U.S.C. §§ 9601 et seq.), the Toxic Substances Control Act, as amended (15 U.S.C. §§ 2601 et seq.), the Clean Air Act, as amended (42 U.S.C. §§ 7401 et seq.), the Federal Water Pollution Control Act, as amended (33 U.S.C. §§ 1251 et seq.), the Safe Drinking Water Act, as amended (42 U.S.C. §§300f et seq.) any state or local counterpart or equivalent of any of the foregoing, and any federal, state, or local transfer of ownership notification or approval statutes.

Section 7.04. Release of all Claims by Purchaser. Purchaser is relying solely upon Purchaser's own knowledge of the Property based on its own investigation, inspection, and due diligence of the Property in determining the Property's value and physical condition and Purchaser agrees that it shall, subject to the express warranties, representations, and conditions, if any, contained in this Agreement, assume the risk that adverse matters, including but not limited to, construction defects and adverse physical and environmental conditions, may not have been revealed by Purchaser's investigations. Except as expressly set forth in this Agreement to the contrary, Purchaser releases Seller and its respective successors and assigns from and against any and all claims which Purchaser or any party related to or affiliated with Purchaser (each a "Purchaser-Related Party") has or may have arising, arisen, or to arise out of or referring or relating in any way to the Property. Neither Purchaser, nor any Purchaser-Related Party shall look to Seller, or its successors and assigns in connection with the foregoing for any redress or relief. This release of all claims shall be given full force and effect according to each of its express terms and provisions, including those relating to unknown and unsuspected claims, damages, and causes of action. To the extent required to be operative, the disclaimers and warranties contained herein are "conspicuous" disclaimers for purposes of any applicable law, rule, regulation, or order.

Section 7.05 Survival. The provisions of Section 7 shall survive the Closing or any termination of this Agreement and shall not be deemed to have merged into any of the documents executed or delivered at the Closing.

Section 8.01 Limited Representations and Warranties of Seller. As of the Effective Date, Seller hereby represents and warrants to Purchaser as follows, each of which is being relied upon by Purchaser, shall be deemed to be restated as of the Closing, and shall survive Closing and not merge into any of the documents executed or delivered at the Closing:

(a) **No Violations of Agreements.** Neither the execution, delivery or performance of this Agreement by Seller, nor compliance with the terms and provisions hereof, will result in any breach of the terms, conditions or provisions of this Agreement, or conflict with or constitute a default under, or result in the creation of any lien, charge or encumbrance upon the Property, Seller, or any respective portion thereof pursuant to the terms of any indenture, lease, deed to secure debt, mortgage, deed of trust, note, evidence of indebtedness or any other agreement or instrument by which Seller or the Property is bound.

(b) **Litigation.** Seller has not received written notice and Seller has no knowledge of any pending or threatened litigation, arbitration, or legal or administrative suit, proceeding, or investigation which (i) if determined adversely to such Seller, materially and adversely affects the use or value of the Property or Seller or (ii) questions the validity of this Agreement, or any action taken or to be taken pursuant hereto or thereto, or (iii) involves condemnation or eminent domain proceedings involving the Property or any portion thereof.

(c) **Right of First Offer or Right of First Refusal.** No person or entity has any right or option (including any right of first refusal or right of first offer) to purchase all or any part of the Property.

(d) **Compliance with Laws.** Seller has not received written notice alleging any violations of law, municipal or county ordinances, or other legal requirements with respect to the Property. Seller has not received and is not aware of any information that would prevent Purchaser from obtaining a PPA from DEC.

(e) **Other Agreements.** Except for the Permitted Exceptions, there are no leases, management agreements, brokerage agreements, leasing agreements or other agreements or instruments in force or effect (by or through Seller) that grant to any person or any entity (other than Seller) any right, title, interest or benefit in and to all or any part of the Property or any rights relating to the use, operation, management, maintenance or repair of all or any part of the Property which will survive the Closing or be binding upon Purchaser.

(f) **Ownership of the Property.** Seller owns fee title to the Property and the Property is not subject to any lease, license, or other occupancy agreement.

(g) **Governmental Authorization.** Seller has obtained or made or will obtain or make prior to or concurrently with the Closing, all authorizations, consents or approvals of and filings with any governmental authority or any other Person required with respect to Seller for the execution and delivery of any instrument delivered by Seller to Purchaser in connection with the transactions contemplated herein and the performance of its obligations thereunder.

(h) **Insurance.** Seller has not received written notice or demand from any of the insurers of all or any portion of the Property (or insurers of any activities conducted thereon) to correct or change any physical condition on the Property or any practice of Seller.

(i) **Accuracy of Information.** Neither this Agreement, nor any other document, certificate or instrument delivered by Seller to Purchaser in connection with the transactions contemplated herein contains any untrue statement of a material fact or omits to state a material fact necessary in order to make the statements contained therein not misleading. There is no material fact that has not been disclosed in writing to Purchaser that adversely affects in any material respect or, as far as Seller can now reasonably foresee, may adversely affect in any material respect, the business, operation, financial or other condition of Seller or the ability of Seller to perform its obligations under any instrument delivered by Seller to Purchaser in connection with the transactions contemplated herein.

(j) **No Guarantee of Utilities.** Seller may install utilities to the subdivision where the Property is located but makes no warranties, representations, or guaranties with respect to future installation.

Section 9.01 Limited Representations and Warranties of Purchaser. As of the Effective Date, Purchaser hereby represents and warrants to Seller as follows, each of which is being relied upon by Seller, shall be deemed to be restated as of the Closing, and shall survive Closing and not merge into any of the documents executed or delivered at the Closing:

(a) **Authority.** Purchaser will have taken all necessary action prior to the expiration of the Due Diligence Period to authorize the execution, delivery and performance of this Agreement, and upon the execution and delivery of any document to be delivered by Purchaser on or prior to the Closing, this Agreement and such document shall constitute the valid and binding obligation and agreement of Purchaser, enforceable against Purchaser in accordance with its terms, except as enforceability may be limited by bankruptcy, insolvency, reorganization, moratorium or similar laws of general application affecting the rights and remedies of creditors. The individuals executing this Agreement on behalf of the Purchaser have the power and authority to bind Purchaser to the terms and conditions of this Agreement.

(b) **No Conflict.** Neither the execution, delivery, or performance of this Agreement, nor the consummation of the transactions contemplated hereby is prohibited by, or requires Purchaser to obtain any consent, authorization, approval, or registration under any law, statute, rule, regulation, judgment, order, writ, injunction, or decree which is binding upon Purchaser which has not been previously obtained.

(c) **Enforceability.** This Agreement is a valid and binding obligation of Purchaser, enforceable against Purchaser in accordance with its terms.

(d) **Litigation.** Purchaser has not received written notice and Purchaser has no knowledge of any pending or threatened litigation, arbitration, or legal or administrative suit, proceeding, or investigation which (i) if determined adversely to such Seller, materially and adversely affects the use or value of the Property or Seller or (ii) questions the validity of this Agreement, or any action taken or to be taken pursuant hereto or thereto, or (iii) involves condemnation or eminent domain proceedings involving the Property or any portion thereof.

(e) **Seller's Prospective Purchase Agreement ("PPA") with the Alaska Department of Environmental Conservation ("DEC").** Purchaser has read and reviewed Seller's PPA with DEC a copy of which is attached to this Agreement and incorporated by reference as Exhibit C.

Section 9.02 Conditions Precedent to Purchaser's Obligations. The obligations of Purchaser hereunder to consummate the transactions contemplated hereunder shall in all respects be conditioned upon the satisfaction of each of the following conditions prior to or simultaneously with the Closing, any of which may be waived by Purchaser in its sole discretion by written notice to Seller at or prior to the Closing Date:

(a) Seller shall have performed all covenants, agreements and undertakings of Seller in this Agreement;

(b) All representations and warranties of Seller as set forth in this Agreement shall be true and correct in all material respects as of the date of Closing; and

In the event any condition in this Section 9.01 has not been satisfied (or otherwise waived in writing by Purchaser) prior to or on the Closing Date, Purchaser shall have the right to terminate this Agreement by written notice to Seller given prior to the Closing, and except for those provisions of this Agreement which by their express terms survive the termination of this Agreement, no party hereto shall have any other or further rights or obligations under this Agreement.

Section 9.03 Conditions Precedent to Seller's Obligations. The obligations of Seller hereunder to consummate the transactions contemplated hereunder shall in all respects be conditioned upon the satisfaction of each of the following conditions prior to or simultaneously with the Closing (or at such earlier time as may be provided below), any of which may be waived by Seller in Seller's sole discretion by written notice to Purchaser at or prior to the Closing Date:

- (a) Survey, plat, and legal description of the Property shall have been recorded; and
- (b) Purchaser shall have delivered all of Purchaser's Closing deliverables hereunder.

Section 10.01 Risk of Loss. If prior to the Closing Date any portion of the Property shall be taken by condemnation or eminent domain or damaged or destroyed by casualty, neither Party shall have the right to cancel this Agreement. Purchaser shall purchase the Property in accordance with this Agreement, and the Purchase Price and Impact Fees shall not be reduced; provided, however, that Seller's rights to any award resulting from such taking or any insurance proceeds resulting from such casualty (less any sums expended by Seller for repair or restoration through the Closing Date) shall be assigned to Purchaser at the Closing. Purchaser and Seller hereby irrevocably waive the provision of any statute that provides for a different outcome or treatment if the Property shall be taken or damaged or destroyed by such casualty.

Section 11.01 No Assignment. This Agreement and all rights and obligations hereunder or any portion thereof shall not be assignable by Seller or Purchaser, without the prior written consent of the other Party, which consent shall not be unreasonably withheld, and any transfer or assignment in violation hereof shall be null and void and of no force or effect.

Section 12.01 Seller's Indemnification. Following the Closing, Seller shall indemnify and hold Purchaser harmless from and against any and all costs, fees, expenses, damages, deficiencies, interest and penalties (including, without limitation, reasonable attorneys' fees and disbursements) suffered or incurred by any such indemnified party in connection with any and all losses, liabilities, claims, damages and expenses ("**Losses**"), arising out of, or in any way relating to: (a) any breach or inaccuracy of any representation or warranty of Seller contained in this Agreement or in any Closing Document; and (b) any breach of any covenant of Seller contained in this Agreement which survives the Closing or in any Closing Document. The representations, warranties and covenants contained in this Agreement and the Closing Documents shall survive Closing.

Section 12.02 Purchaser's Indemnification. Following the Closing, Purchaser shall indemnify and hold Seller harmless from and against any and all costs, fees, expenses, damages, deficiencies, interest and penalties (including, without limitation, reasonable attorneys' fees and

disbursements) suffered or incurred by any such indemnified party in connection with any and all losses, liabilities, claims, damages and expenses (“Losses”), arising out of, or in any way relating to, (a) any breach or inaccuracy of any representation or warranty of Purchaser contained in this Agreement or in any Closing Document and (b) any breach of any covenant of Purchaser contained in this Agreement which survives the Closing or in any Closing Document. The representations, warranties and covenants contained in this Agreement and the Closing Documents shall survive Closing.

Section 13.01 Delivery of Notices. Wherever any notice or other communication is required or permitted hereunder, such notice or other communication shall be in writing and shall be delivered by nationally recognized overnight courier (that provides a signed receipt in confirmation of delivery) or by confirmed electronic transmission (provided that a hard copy is sent via one of the other methods set forth in this Section 14.1 simultaneously therewith), or sent by U.S. certified mail, return receipt requested, postage prepaid, to the addresses or by electronic addresses set out below or at such other addresses as are specified by written notice delivered in accordance herewith:

SELLER: Borough Clerk
City and Borough of Wrangell
PO Box 531.
Wrangell, Alaska 99929

PURCHASER Tideline Construction, LLC
William Townsguard III
P.O. Box 33359
Juneau, Alaska 99803

With a copy to: Smith + Malek
c/o Robert Luce
101 South Capitol Blvd.
Suite #1600
Boise, ID 83702

Section 14.01 Remedies.

(a) **Default by Purchaser.** If there is a Purchaser’s Default and Closing does not occur as a result thereof, Seller’s sole and exclusive remedy shall be to terminate this Agreement by notice to Purchaser, and the Parties shall be released from further liability

to each other hereunder, except for those obligations and liabilities that are expressly stated to survive termination. Seller shall have no right to specific performance or right to any damage other than as set forth herein.

(b) **Default by Seller.** If there is a Seller's Default and Closing does not occur as a result thereof, Purchaser's sole and exclusive remedy shall be to terminate this Agreement by notice to Seller, and the Parties shall be released from further liability to each other hereunder, except for those obligations and liabilities that are expressly stated to survive termination. Seller shall have no right to specific performance or right to any damages other than as set forth herein.

(c) **Lis Pendens.** This Agreement confers no present right, title, or interest in and to the Property and Purchaser agrees not to and waives its right to file a *lis pendens* or other similar notice against the Property. Notwithstanding the foregoing, if Seller terminates this Agreement pursuant to a right given to it hereunder and Purchaser takes any action which interferes with Seller's ability to sell, exchange, transfer, lease, dispose of, or finance the Property or takes any other actions with respect thereto (including without limitation, the filing of any *lis pendens* or other form of attachment against the Property), then Purchaser shall be liable for all loss, cost, damage, liability, or expense (including without limitation, reasonable attorneys' fees, court costs, and disbursements and consequential damages) incurred by Seller by reason of such action by Purchaser.

(d) **Survival.** The provisions of this Section 14 shall survive the termination of this Agreement and the Closing and shall not be deemed to have merged into any of the documents executed or delivered at the Closing.

Section 15.01 Governing Law, Jurisdiction, and Venue. This Agreement shall be governed and construed in accordance with the laws of the State of Alaska. Each of the Parties irrevocably agrees that any legal action, suit, or proceeding arising, arisen, or to arise out of this Agreement shall be brought and determined in the state courts of the state of Alaska, First Judicial District at Wrangell.

Section 15.02 Merger; No Representations. This Agreement constitutes the sole and entire agreement of the Parties with respect to the subject matter contained herein and supersedes all prior and contemporaneous understandings and agreements, both written and oral, with respect to such subject matter. This Agreement is entered into after full investigation, no party is relying upon any statement or representation, not set forth in this Agreement, made by any other party.

Section 15.03 Survival. Except as otherwise provided in this Agreement to the contrary, the terms, representations, conditions, and provisions of this Agreement shall survive the Closing and not merge into any of the documents executed or delivered at the Closing.

Section 15.04 Time Periods. If the time period by which any right, option, or election provided under this Agreement must be exercised, or by which any act required hereunder must be performed, or by which the Closing must be held, expires on a Saturday, Sunday, or holiday, then such time period shall be automatically extended to the next regularly scheduled Business Day.

Section 15.05 Modifications and Amendments. This Agreement cannot under any circumstance be modified or amended orally and no agreement shall be effective to waive, change, modify, terminate, or discharge this Agreement, in whole or in part, unless such agreement is in writing and is signed by both Parties.

Section 15.06 Successors and Assigns; Assignment. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective heirs or successors and permitted assigns.

Section 15.07 Severability. If any term or provision of this Agreement is invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect, invalidate, or render unenforceable any other term or provision of this Agreement. Upon such determination that any term or other provision is invalid, illegal, or unenforceable, the Parties hereto shall negotiate in good faith to modify this Agreement so as to affect the original intent of the Parties as closely as possible in a mutually acceptable manner in order that the transactions contemplated by this Agreement be consummated as originally contemplated to the greatest extent possible.

Section 15.08 Further Assurances. Each of the parties hereto shall execute and deliver such additional documents, instruments, conveyances, and assurances and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby, provided such documents are customarily delivered in real estate transactions in the State of Idaho and do not impose any material obligations upon any party hereunder except as set forth in this Agreement.

Section 15.09 No Waivers. No waiver by any party of any of the provisions hereof shall be effective unless explicitly set forth in writing and signed by the party providing the waiver. No waiver by either party of any failure or refusal to comply with any obligations under this Agreement shall be deemed a waiver of any other or subsequent failure or refusal to so comply.

Section 15.10 No Offer. This Agreement shall not be deemed an offer or binding upon Seller or Purchaser until this Agreement is fully executed and delivered by Seller and Purchaser.

Section 15.11 Time of the Essence. The parties hereto acknowledge and agree that, except as otherwise expressly provided in this Agreement, TIME IS OF THE ESSENCE for the performance of all actions (including, without limitation, the giving of Notices, the delivery of documents, and the funding of money) required or permitted to be taken under this Agreement. Whenever action must be taken (including, without limitation, the giving of Notice, the delivery of documents, or the funding of money) under this Agreement, prior to the expiration of, by no later than, or on a particular date, unless otherwise expressly provided in this Agreement, such action must be completed by 11:59 PM on such date. However, notwithstanding anything to the contrary herein, whenever action must be taken (including, without limitation, the giving of Notice, the delivery of documents, or the funding of money) under this Agreement prior to the expiration of, by no later than, or on a particular date that is not a Business Day, then such date shall be extended until the immediately following Business Day.

Section 15.12 Possession. Full and exclusive possession of the Property shall be delivered by Seller to Purchaser following Closing on the Closing Date.

Section 15.13 Severability. This Agreement is intended to be performed in accordance with, and only to the extent permitted by, all applicable laws, ordinances, rules and regulations. If any provision of this Agreement, or the application thereof to any person or circumstance, shall, for any reason and to any extent be invalid or unenforceable, the remainder of this Agreement and the application of such provision to other persons or circumstances shall not be affected thereby but rather shall be enforced to the greatest extent permitted by law.

Section 15.14 Construction. This Agreement shall not be construed more strictly against one party than against the other merely by virtue of the fact that this Agreement may have been prepared by counsel for one of the Parties, it being mutually acknowledged and agreed that Seller and Purchaser and their respective counsel have contributed substantially and materially to the preparation and negotiation of this Agreement. Accordingly, the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Agreement or any exhibits or amendments hereto.

Section 15.15 General Provisions. No failure of any party to exercise any power given hereunder or to insist upon strict compliance with any obligation specified herein, and no custom or practice at variance with the terms hereof, shall constitute a waiver of any party's right to demand exact compliance with the terms hereof. This Agreement contains the entire agreement of the parties hereto, and no representations, inducements, promises, or agreements, oral or otherwise, between the parties not embodied herein shall be of any force or effect. Any amendment to this Agreement shall not be binding upon Seller or Purchaser unless such amendment is in writing and executed by Seller and Purchaser. The provisions of this Agreement shall inure to the benefit of and be binding upon the parties hereto and their respective heirs, legal representatives, successors, and assigns. The headings inserted at the beginning of each paragraph are for convenience only, and do not add to or subtract from the meaning of the contents of each paragraph. This Agreement shall be construed, interpreted and enforced under the laws of the state of Alaska. All personal pronouns used in this Agreement, whether used in the masculine, feminine, or neuter gender shall include all genders, and all references herein to the singular shall include the plural and vice versa.

Section 15.16 Attorney's Fees. If Purchaser or Seller brings an action at law or equity against the other in order to enforce the provisions of this Agreement or as a result of an alleged default under this Agreement, the prevailing party in such action shall be entitled to recover court costs and reasonable attorney's fees actually incurred from the other.

Section 15.17 Effective Agreement. In no event shall any draft of this Agreement create any obligation or liability, it being understood that this Agreement shall be effective and binding only when a counterpart of this Agreement has been executed and delivered by each party hereto.

Section 15.18 Waiver of Trial by Jury. Seller and Purchaser each hereby knowingly and unconditionally waive any and all right to demand a jury trial in any action for the interpretation or enforcement of this Agreement.

Section 15.19 Counterparts and Electronic Signatures. This Agreement may be executed in one or more counterparts, all of which together shall constitute one and the same agreement. A signed copy of this Agreement delivered by email or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

Section 15.20 No Recordation. This Agreement shall not be recorded.

Section 15.21 No Brokers or Licensee Relationships. The Parties represent to each other that there are no brokers or licensees involved in the transaction and each Party agrees to indemnify, defend, and hold harmless the other Party from claims of any person for brokerage or finder's fees or commissions based upon any agreement or understanding alleged to have been made by any such person in connection with this Agreement.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed and delivered to be effective as of the Effective Date.

PURCHASER:

Tideline Construction, LLC

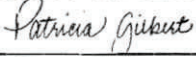
By: 

Name: William Tonsgard III

Title: Owner


SELLER:

CITY AND BOROUGH OF WRANGELL
ALASKA, @. a Unified Home Rule Borough

By: 

Name: Patty Gilbert

Title: Mayor

By: 

Name: Mason Villarma

Title: City Manager

EXHIBIT A

Site Clean-Up Services to be Provided by Purchaser

As **partial** consideration for the acquisition of the Property, Purchaser shall, at its sole cost and expense, provide all equipment, materials, labor, and supervision necessary to perform a comprehensive clean-up of the Property. Purchaser's obligations shall include, but are not limited to, completion of the following services:

1. **Removal of Sawdust Pile**
 - Remove and level the existing sawdust pile to surrounding grade elevation.
2. **Clearing of Alders and Brush**
 - Remove and dispose of all alders and brush located on the northern side of the 42-acre property.
3. **Removal of Log Boom Sticks**
 - Remove and dispose of log boom sticks located on the Property.
4. **Removal of Miscellaneous Ground Debris**
 - Remove and dispose of miscellaneous debris scattered across the Property.
5. **Removal of Concrete Footings and Foundations**
 - Remove and dispose of concrete footings and foundations, bringing areas to surrounding grade or existing pavement elevation.
6. **Interior Demolition of "Shipping and Receiving" Building**
 - Perform complete interior demolition of the "Shipping and Receiving" building located on the north end of the Property, including debris removal and proper disposal.
7. **Demolition of Two Middle Structures**
 - Demolish and dispose of two existing structures located south of the Maintenance Shop in the middle section of the Property.
8. **Disposal of Generator and Associated Fluids**
 - Remove and properly dispose of the generator currently located on-site, including disposal of any associated fluids in compliance with all applicable environmental regulations.
9. **Disposal of Abandoned Heavy Equipment**
 - Remove and dispose of all abandoned heavy equipment remaining on the Property.
10. **Disposal of Downed Electrical Lines**
 - Remove and dispose of all downed electrical lines from power poles that are confirmed to be de-energized ("dead").
11. **Site Grading and No Ground Disturbance**
 - Perform final site grading to create a smooth, stable, and uniform surface appropriate for future development.
 - No ground disturbance or any other action or activity that might cause or contribute to existing contamination to the 42 acres as more particularly described on the Alaska Department of Environmental Conservation, Division of Spill Prevention and Response, Contaminated Sites Database.
12. **Surface Approach and Fill Pad North of the Old Dock**

- Fill and stabilize the northern corner of the 42-acre parcel to an elevation and condition suitable for future installation of a bulkhead or ramp suitable for multimodal marine transportation (i.e., movement of heavy equipment, passengers, goods, etc.)

13. Removal of Spud from Sunken Barge

- Remove the spud from the sunken barge located north of the Property.

14. Removal of Failed Rail Car Bulkhead Sections

- Remove and dispose of all failed rail car bulkhead sections located on the Property.

General Provisions:

- All debris, waste, and hazardous materials removed from the Property shall be properly transported and disposed of at facilities permitted to receive such materials.
- All work must be performed in compliance with applicable federal, state, and local laws, including environmental and safety regulations.
- Purchaser shall complete the clean-up work to the reasonable satisfaction of Seller and in a manner that facilitates future site development.
- The obligations set forth in this Exhibit A shall survive Closing and shall not be deemed merged into any of the documents executed or delivered at Closing.

EXHIBIT B

AGREEMENT TO ACCEPT MUNICIPAL SCRAP METAL FROM WRANGELL TRANSFER STATION

This Exhibit B sets forth the terms and conditions governing Tideline Construction, LLC's ("Purchaser") agreement to accept all municipal scrap metal, excluding white goods (appliances such as refrigerators, washers, dryers, ovens, etc.), from the Wrangell Transfer Station, operated by the City and Borough of Wrangell ("Seller"), as partial consideration pursuant to the Real Estate Purchase and Sale Agreement dated ____, 2025 ("Agreement").

1. Acceptance of Scrap Metal: Purchaser agrees to accept, receive, and take possession of all municipal scrap metal (excluding white goods) delivered by Purchaser or its authorized agents from the Wrangell Transfer Station.

2. Delivery and Collection: Purchaser shall be responsible for the delivery of the municipal scrap metal to Purchaser's designated facility. The Parties shall mutually agree upon delivery schedules and logistics to ensure efficient transfer and acceptance.

3. Duration and Termination: This Agreement to accept municipal scrap metal shall remain in effect for one five years or for as long as Purchaser owns the Property whichever is later, unless otherwise agreed to by the Parties in writing.

4. Cost and Value: Acceptance of the municipal scrap metal by Purchaser represents partial consideration for the real property conveyed under the Agreement. No additional payment or compensation shall be due to either Party for the scrap metal, as its acceptance constitutes part of the purchase price outlined in the Agreement.

5. Compliance with Laws: Purchaser shall comply with all applicable federal, state, and local laws, rules, and regulations regarding the handling, transportation, storage, processing, recycling, or disposal of the scrap metal accepted under this Agreement.

6. Liability and Indemnification: Purchaser shall indemnify, defend, and hold Seller harmless from and against any claims, demands, liabilities, costs, or damages, including reasonable attorneys' fees, arising from or relating to Purchaser's handling, storage, processing, recycling, or disposal of the municipal scrap metal accepted under this Agreement after delivery by Seller.

7. Miscellaneous: All capitalized terms used herein but not defined shall have the meaning ascribed to them in the Agreement.

IN WITNESS WHEREOF, the Parties have executed this Exhibit B as of the date of execution of the Agreement.

PURCHASER:



The City and Borough of Wrangell is a home rule borough with an Assembly – Manager form of government. There is a seven member Borough Assembly, including an elected Mayor. Wrangell has been a home rule city since October 1960. The City incorporated on June 15, 1903 and became a borough in May of 2008.

PROSPECTIVE PURCHASE AGREEMENT

The City and Borough of Wrangell (“Borough”), and the Alaska Department of Environmental Conservation (“ADEC”) (collectively “the Parties”) enter into this Prospective Purchase Agreement (“Agreement”), to release the Borough from certain liability that might otherwise arise under state law, in exchange for the implementation by the Borough of work to be performed at the site, as described below. ADEC enters into this Agreement under Title 46 of the Alaska Statutes and Title 18 of the Alaska Administrative Code, including 18 AAC 75 and 18 AAC 78.

The Parties enter into this Agreement to facilitate the sale of the “Sawmill Property”, located at Seven Mile Zimovia Highway, Wrangell, Alaska to the Borough, to continue the productive use of the Site and to initiate certain work at the site to protect human health, and the environment. For this reason, this Agreement is considered to be in the public interest, based on the following facts.

I. FACTS:

1. The “Sawmill Property” is approximately 50 acres of water-front property known as the sawmill property, owned by DB AK Enterprises, LLC. It has a preexisting DEC file number and hazard ID of 1529.38.022 and 25786 respectively.
2. The Borough has entered into a purchase agreement to purchase the property, develop the property, and restore the use of the property for the community.
3. The Sawmill Property was most recently operated as a lumber mill from the mid-1950s to 2008, with a history of sawmill use as far back as 1889. Contamination from its use has been evaluated and memorialized in the Decision Document issued January 17, 2014, from the ADEC, attached and incorporated herewith as Ex. A. The previous owner, Silver Bay Loggings, Inc. had completed Phase I and II Environmental Site Assessments and completed environmental cleanup to a level that does not pose an unacceptable risk to human health. At the time, the identified Contaminants of Concern were only petroleum hydrocarbons.
4. Construction, demolition, scrapping, and other activities have occurred at the property between the 2014 Decision Document and the time of purchase, which may or may not have released contaminants to the environment other than those evaluated in the 2014 Decision Document.
5. The Borough is in the process of buying the sawmill property. A copy of the

Purchase and Sale Agreement is attached as Ex. B.

6. "Existing Contamination" means petroleum hydrocarbons and other chemicals related either to the activities of the sawmill or to other uses of the site between 2014 and date of purchase, located on or beneath the Property and that were released onto the Property prior to the Purchaser's ownership. The extent of Existing Contamination will be characterized according to Section 5.

II. RELEASE AND COVENANT NOT TO SUE:

7. ADEC and the Purchaser agree to undertake all actions required by the terms and conditions of this Agreement. The purpose of this Agreement is to settle and resolve, subject to reservations contained in Section IV (Reservation of Rights) herein, the potential liability of the Purchaser for the Existing Contamination at and from the Property which would otherwise result from the Purchaser's ownership of the Property.
8. Except as otherwise provided in Section IV (Reservation of Rights) of this Agreement, the State of Alaska covenants not to sue or take any other civil or administrative action against the Released Parties for any liability with respect to the Existing Contamination under Alaska Statute Title 46, common law, or federal environmental law. This covenant not to sue shall take effect on the effective date of this Agreement, and shall extend only to the Released Parties. This covenant not to sue shall be ineffective if it is discovered that the Purchaser caused or contributed to the Existing Contamination located on or beneath the Property, or causes or contributes to future contamination that becomes commingled with the Existing Contamination or if the City and Borough of Wrangell does not fully perform its obligations under this Agreement.

III. CONDITIONS AND LIMITATION BETWEEN ADEC and CITY AND BOROUGH OF WRANGELL:

9. The obligation under the Agreement will terminate if the purchase and sale of the Sawmill Property is terminated.

IV. RESERVATION OF RIGHTS:

10. The State of Alaska covenant not to sue does not pertain to any matters other than those expressly specified. The State of Alaska and ADEC reserve—and the Agreement is without prejudice to—all rights against the Purchaser with respect to all other matters, including but not limited to the following:

- a. Claims based on a failure by the Purchaser to meet a requirement of this Agreement;
 - b. Any liability resulting from future releases of hazardous substances, hazardous waste, pollutants, or contaminants, at or from the Property;
 - c. Any liability resulting from exacerbation of the Existing Contamination by the Purchaser or its lessees or sublessees;
 - d. Any liability resulting from the release or threat of release of hazardous substances, hazardous waste, pollutants, or contaminants at or on the Property not within the definition of Existing Contamination.
11. Nothing in this Agreement is intended as a release or covenant not to sue for any claim or cause of action, administrative or judicial, civil or criminal, past or future, in law or in equity, which the State of Alaska, ADEC, or the Purchaser may have against any person, firm, corporation, or other entity that is not a party to this Agreement.
 12. Nothing in this Agreement is intended to limit the right of the State of Alaska or ADEC to undertake future response actions at the Property or to seek to compel parties other than the Released Party to perform or pay for response actions at the Property. Nothing in this Agreement shall in any way restrict or limit the nature or scope of response actions which may be taken or be required by ADEC in exercising its authority under state or federal law, except as set forth in this Agreement. The Purchaser acknowledges that it is acquiring an interest in property where such response actions may be required. The Purchaser agrees to cooperate with ADEC in the event that further response actions are necessary.

V. WORK TO BE PERFORMED:

13. Purchaser agrees to conduct a Phase I Environmental Assessment in accordance with American Society of Testing and Materials (ASTM) standard E1527-21. If the Phase I identifies recognized environmental conditions (RECs), purchaser agrees to investigate the RECs as part of a Phase II Environmental Assessment (EA) in accordance with ASTM standard E1903-19 and a work plan approved by DEC.
14. Contamination identified during the Phase II EA will be considered "existing contamination" as defined in Section I.
15. If contamination is identified in soil or groundwater that would render the property suitable for some, but not all uses, purchaser agrees to expend up to \$50,000 in substantive response actions (not paperwork), approved by

DEC, attempting to address exposure pathways or other unsafe conditions. In addition, if there is still a restriction on uses after the response actions Purchaser will prepare an environmental covenant for review and approval by DEC and place institutional controls on the property to control exposure to contaminated media or cleanup contamination to unrestricted use standards in accordance with state and federal law.

VI. PARTIES BOUND:

16. This Agreement shall apply to and be binding on the State of Alaska, and shall apply to and be binding on the Purchaser, its employees, agents, assigns, successors, contractors, and authorized representatives. Each signatory to this Agreement represents and certifies that he or she is fully authorized to enter into the terms and conditions of this Agreement and to legally bind that party.

VII. DISCLAIMER:

17. This Agreement in no way constitutes a finding by ADEC as to the risks to human health and the environment which may be posed by Existing Contamination at the Property, nor constitutes any representation by ADEC that the Property is fit for any particular purpose or use. Any estimates by ADEC of the extent of contamination and projections as to the required remediation activities and their costs are estimates only. They may not be relied upon by the Purchaser or any other person.

VIII. NOTICES:

18. All notices, requests, orders, and other communications under this Agreement shall be in writing and shall be deemed to have been duly given if delivered by electronic mail or upon receipt if mailed by certified or registered mail, return receipt requested, as follows:

For ADEC:

Nick Waldo
Alaska Department of Environmental Conservation
Contaminated Sites Program
410 Willoughby Ave.
Juneau, AK 99801
Email: nick.waldo@alaska.gov

For the Purchaser:

Jeff Good
 Borough Manager
 City and Borough of Wrangell
 PO Box 531
 Wrangell, AK 99929

With Copies to:

Jennifer Currie, Chief Assistant Attorney General
 Alaska Department of Law
 Environmental Section
 1031 W. 4th Ave., Suite 200
 Anchorage, AK 99501
 Email: jennifer.currie@alaska.gov

IX. EFFECTIVE DATE:

19. The effective date of this Agreement shall be the date upon which the Agreement has been fully executed by the Parties or the date on which the Purchaser acquires ownership of the Property, whichever comes sooner.

X. PAYMENT OF COSTS:

20. The Purchaser agrees to reimburse ADEC's future oversight costs if the Purchaser releases hazardous substances at the Property or engages in activities that worsen or expand the nature, extent, or risk of human or environmental harm from the Existing Contamination on or beneath the Property. Purchaser also agreed to reimburse ADEC and the Alaska Department of Law's oversight costs in implementing this PPA (including review of the Phase I or Phase II reports) and in preparation of any environmental covenant that might be required.

XI. ACCESS:

21. From the date that the Purchaser acquires an ownership interest in the Property, the Purchaser shall provide to ADEC, its authorized officers, employees, representatives, and all other persons performing response actions under ADEC oversight, a right of access at all reasonable times to the Property and to any other property owned or controlled by the Purchaser to which access is required for the implementation of response actions at the Property for the purposes of performing and overseeing response actions at the Property under applicable state and federal law, including but not limited to the ability to collect samples and implement cleanup activities.

22. The Purchaser shall ensure that the assignees, successors-in-interest, concessionaires, or sub-lessees of the Purchaser's interests in the Property shall provide the same access as the Purchaser is required to provide under this Agreement. The Purchaser shall provide a copy of this Prospective Purchaser Agreement to any future concessionaire, assignee, or lessee of the Purchaser's interests in the Property. The Purchaser shall ensure that any subsequent concessionaire agreements, leases, subleases, assignments, or transfers of interest in the Property are consistent with the terms and conditions of this Agreement.

XII. FURTHER PROVISIONS:

23. The Purchaser shall exercise due care at the Property with respect to the Existing Contamination, and shall comply with all applicable local, state, and federal laws and regulations.
24. With the exception of the Existing Contamination, if the Purchaser becomes aware that any of its own actions—or any other occurrence—causes or threatens a release of hazardous substances, pollutants, or contaminants at or from the Property, the Purchaser shall immediately take all appropriate action to prevent, abate, and minimize such release or threat of release. The Purchaser shall also immediately notify ADEC of such release or threatened release, as well as comply with any applicable notification requirements under applicable law.
25. By entering into this agreement, the Purchaser certifies that to the best of its knowledge and belief, it has fully and accurately disclosed to ADEC all information known to it and all information in its possession or control which relates to any Existing Contamination or any past release of hazardous substances, pollutants, or contaminants at or from the Property. The Purchaser also certifies that it has not caused or contributed to a release or threat of release of hazardous substances or pollutants or contaminants at the Property.
26. ADEC shall use their best efforts to ensure that actions, if any, taken with respect to the property by the Environmental Protection Agency (EPA) are not inconsistent with the terms and conditions of this Agreement. However, the parties to this Agreement recognize that EPA is not a Party to this Agreement and is not bound by its terms.
27. The Parties hereto represent and warrant that their undersigned representatives have the right and authority to execute this Agreement, and that the consideration for this Agreement is full, fair, and adequate consideration to each party.

- 28. The parties hereto acknowledge that the execution of this Agreement does not constitute in any manner whatsoever an admission of liability on the part of any party hereto for any matters covered by this Agreement and that such liability is specifically denied.
- 29. The Parties acknowledge and agree that they have had an opportunity to be represented in the negotiations for the preparation of this Agreement by counsel of their own choosing, that they have read this Agreement, and that they are fully aware of its contents and of its legal effect.
- 30. This Agreement shall be governed by and construed in accordance with the laws of the State of Alaska.
- 31. This Prospective Purchase Agreement contains the entire agreement and understanding between the parties hereto with respect to the subject matter hereof and may not be contradicted by evidence of prior, contemporaneous, or subsequent oral agreements of the parties. There are no unwritten oral agreements between the Parties. This agreement can be modified in writing signed by the Parties to be affected by any modification.
- 32. This Agreement may be executed in several counterparts, each of which shall be an original, but all of which shall constitute one and the same instrument.

ALASKA DEPARTMENT OF ENVIRONMENTAL CONSERVATION

DocuSigned by:

 ACA7A4375047407

Dated this 29th day of June, 2022

By: **Stephanie Buss**
 Contaminated Sites Program Manager
 Division of Spill Prevention and Response

APPROVED:

ALASKA DEPARTMENT OF LAW


 By: **Jennifer Currie**
 Chief Assistant Attorney General

Dated this 29th day of June, 2022

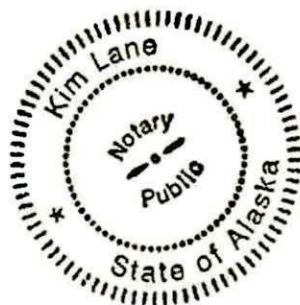
ACKNOWLEDGMENT

I, Jeff Good, hereby certify that I hold the position of Borough Manager and that I am a responsible official for the City and Borough of Wrangell ("Purchaser") and that I have the authority to enter into this Agreement on behalf of Purchaser and to otherwise legally bind Purchaser. I hereby acknowledge that I have freely and voluntarily entered into this agreement with the ADEC on behalf of Purchaser.

DATED: 6/29/2022

By: *Jeff Good*
Jeff Good
Borough Manager

SUBSCRIBED AND SWORN to before me this 29th day of June, 2022.



Kim Lane
Notary Public, State of Alaska
My commission expires: 7-27-2025



THE STATE
of **ALASKA**
GOVERNOR SEAN PARNELL

**Department of Environmental
Conservation**

DIVISION OF SPILL PREVENTION & RESPONSE
Contaminated Sites Program
410 Willoughby Ave Suite 303
PO Box 11180
Juneau, Alaska 99811-1800
Phone: (907) 465-5207
Fax: (907) 465-5218
www.dec.alaska.gov

File No: 1529.38.022

January 17, 2014

Dick Buhler
Silver Bay Logging, Inc.
16119 SE 1st Street Apt. B17
Vancouver, Washington 98684

Re: Decision Document: Wrangell Sawmill
Cleanup Complete Determination

Dear Mr. Buhler:

The Alaska Department of Environmental Conservation (DEC) has reviewed the environmental records for the Wrangell Lumber Sawmill located in Wrangell, Alaska. Based on the information provided to date, the DEC has determined that the contaminant concentrations remaining on site do not pose an unacceptable risk to human health or the environment, and this site will be closed.

This decision is based on the Wrangell Sawmill Contaminated Site administrative record, which is located in the offices of the DEC in Juneau, Alaska. This letter summarizes the decision process used to determine the environmental status of this site and provides a summary of the regulatory issues considered in the Cleanup Complete Determination.

Site Name and Location:

Wrangell Sawmill
7 Mile Zimovia Highway
Wrangell, Alaska 99929

Name and Mailing Address of Contact Party:

Lauren Curtner
Silver Bay Logging, Inc.
16119 SE 1st Street Apt. B17
Vancouver, Washington 98684

DEC Site Identifiers:

File No: 1529.38.022
Hazard ID: 25786

Regulatory Authority for Determination:

18 Alaska Administrative Code 75

Site Description and Background

The former Wrangell Sawmill located on Shoemaker Bay began operating in the mid-1950s, processing lumber for shipment to Japan, and carrying on the legacy of Wrangell's sawmill operations that had begun in 1889.

The mill site covers approximately 50-acres. Of that, 22-acres is paved with asphalt or concrete and drains into a large oil/water separator before discharging into Shoemaker Bay. North of the mill site is a 7-acre area known as Mt. Seley. In 1991, it was capped with a 10-18-inch layer of compacted clay and rock and then covered with a 12-30-inch layer of protective shot rock.

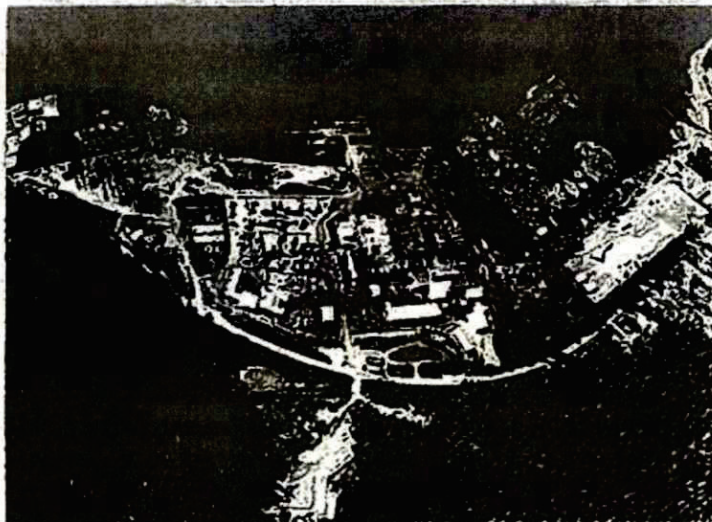


Figure 1: Alaska Pulp Corporation: circa 1950's - estimated date (Photo: by Frank Roppel)

The facility was operated by the Alaska Pulp Corporation until 1995, and employed as many as 240 workers and 32 longshoremen during its peak. In 1995, due to declining timber sales, the facility was sold to Richard Buhler of Silver Bay Logging.

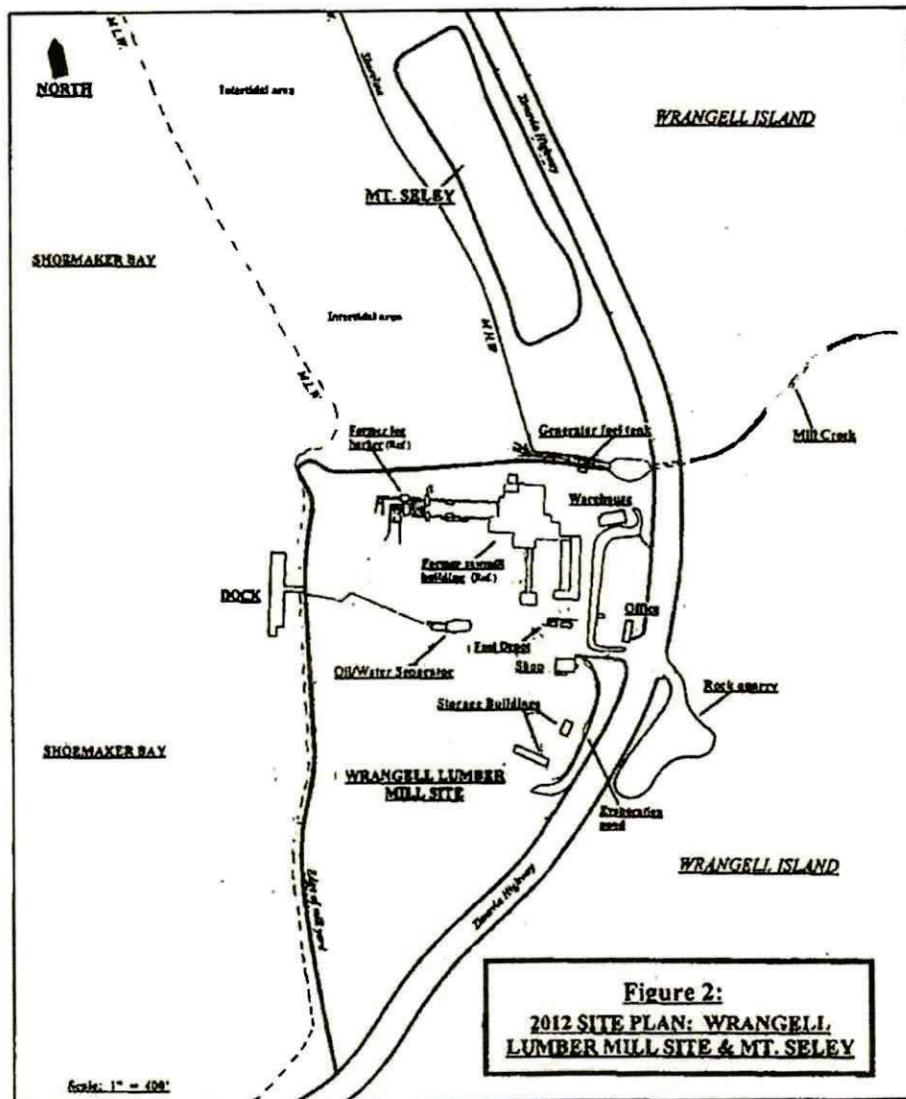
Prior to Silver Bay Logging's purchase, thirteen environmental areas were inspected in response to questions and issues raised that resulted with Southeast Management Service's (SMS) inspection on 9/24-27/1996. Fifteen soil and concrete samples along with six water samples were collected in addition to an underwater evaluation of the mill's shoreline. SMS concluded that no significant environmental concerns or problems appeared present on the Sawmill site at this time.

Silver Bay Logging re-opened the Mill in 1998 which carried on limited operations until 2008.

After nearly a decade, the Silver Bay Logging, Inc., finally ceased operating the mill. The decommissioning, demolition and removal of the lumber yard's processing and operational facilities began shortly after its closure. Little remained on the property except for concrete foundations and a few buildings. As the Sawmill began to wind down operations in 2006, a Phase I Environmental Evaluation (Phase I) was completed by Nortech Environmental Engineering & Industrial Hygiene Consultants (Nortech). The Phase I investigated the property to determine past or present contamination both on-site and what could have impacted adjacent properties. The Phase I concluded that the primary environmental concern was petroleum contamination in the surface soils at the sort yard tank farm. The stained surface soils were linked to poorly sealed fittings in the transfer lines connected to the tanks. Nortech recommended characterization of the surface and subsurface soils for gasoline residual organics (GRO), diesel range organics (DRO), residual range organics (RRO), benzene, ethylbenzene, toluene, and total xylenes (BTEX) and polyaromatic hydrocarbons (PAHs). Nortech also concluded Silver Bay

needed to take care of the abandoned miscellaneous tanks, drums, batteries and debris littered around the facility and Mt. Seley.

A Phase II Environmental Site Assessment (Phase II) was requested by Hoffman & Blasco, Inc., who represented Silver Bay Logging, Inc. as legal counsel. Nortech carried out the Phase II on 10/12-13/2011 to evaluate the environmental conditions identified in their 2006 Phase I Environmental Evaluation. Sixty samples from the sawmill site and Mt. Seley were collected for field screening and 14 were submitted for laboratory analysis. The results indicated that contaminated soils exceeding the DEC's cleanup levels existed on-site. The Wrangell Sawmill was added to the Contaminated Sites Program (CSP) database on December 13, 2011.



Contaminants of Concern

The following petroleum contaminants of concern (those above approved cleanup levels) were identified during the course of the site investigations summarized in the Characterization and Cleanup Activities section of this decision letter.

- Diesel Range Organics (DRO)
- Residual Range Organics (RRO)
- Gasoline Range Organics (GRO)

Diesel range organics (DRO), RRO, and GRO were detected in soil above the ingestion cleanup levels established in 18 AAC 75.341 (d), Table B2. The gasoline compounds benzene, ethylbenzene, toluene, and xylenes (total) were detected but at concentrations well below DEC cleanup levels. Laboratory analysis also confirmed areas suspected for RCRA-8 metals and polyaromatic hydrocarbons (PAHs) met DEC cleanup levels.

Cleanup Levels

Soil cleanup levels approved for this site are Method Two, Over 40 inch Zone, Direct Contact, as set forth in 18 AAC 341(d), Table B2 Petroleum Hydrocarbon Cleanup Levels.

<u>Contaminant</u>	<u>Cleanup Level (mg/kg)</u>
Diesel Range Organics	8,250
Residual Range Organics	8,300
Gasoline Range Organics	1,400

The entire mill site was built on filled tidelands and is immediately adjacent to steep uplands; thus, no useable groundwater aquifer is present. Migration to groundwater soil cleanup levels are therefore not applicable for this site. However, contamination in soil at the site may not cause an exceedance of the surface water quality standards under 18 AAC 70. These criteria are:

<u>Contaminant</u>	<u>Criteria</u>
TAqH	15 ug/L
TAH	10 ug/L
Petroleum, Oil and Grease	Shall not produce a sheen on surface water

Characterization and Cleanup Activities

Characterization and cleanup activities conducted under the regulatory authority of the Contaminated Sites Program began in 2012. These activities are described below:

DEC sent Mr. Dick Buhler, owner of Silver Bay Logging, a Cleanup Plan Request letter in March 2012 formally requesting a work plan to address the known areas of contamination at the site. On March 26, 2012, Tom Hanna of Southeast Management Services (SMS) and DEC staff visited the Wrangell Lumber

mill facility to inspect the areas described in the Nortech reports. Of note, significant changes to the property had occurred in between the 2005 Phase I and 2011 Phase II reports by Nortech. This included deconstruction and removal of most of the buildings and structures. Most of the site's tanks and associated pipes, and other facility equipment had also been removed; however, the collection and storage of numerous fuel storage tanks, drums, propane cylinders, and lead acid batteries from the mill's obsolete satellite logging camps were dispersed across the Sawmill property and on Mt. Seley. Based on the site visit, eleven areas of concern were identified. In April 2012, SMS prepared a *Soil Cleanup and Closure Plan* to address the eleven areas of environmental concern identified in Nortech's Phase I and Phase II reports. Contaminated material was proposed for excavation from eight of the areas and was to be bioremediated on-site in a rock quarry on the uphill side of Zimovia Highway (still a part of the mill's property). The other three areas/compliance issues identified but not expected to be addressed were; years of operation and general household issues; the absence of a Spill Prevention, Control and Countermeasure (SPCC) Plan; and the Berger crane area.

A SPCC Plan was no longer required for the facility because it was in its final stages of demolition and the two remaining fuel tanks would be removed once the cleanup of the mill site is complete. The Berger crane had been removed since the 2011 report. SMS took a laboratory sample that showed cleanup criteria had been met.

DEC approved the submitted cleanup plan and excavations began during May and June 2012. As soon as excavation work commenced, it was immediately discovered that the volume of contaminated soil would be considerably larger than originally anticipated. As a result, the contaminated stockpile was relocated to a cleared concrete area on the mill site property that was large enough to accommodate the soil volumes. The modified cleanup area is a pre-existing concrete pad contoured and culverted to drain surface water runoff to the oil/water separator facility for treatment before discharge into Shoemaker Bay. Because of this, the stockpiles were not required to be lined or covered.

In June 2012, DEC requested an amended cleanup plan to address the changed cleanup conditions at the site. Levels of GRO above cleanup criteria were discovered at the fuel depot site, adding GRO as a new contaminant of concern. Furthermore, several issues warranted documentation in a revised Cleanup Plan. These included: an entirely new contaminated site discovered at the green chain/sorter line when dark-stained surface soil was found; results of shallow hand excavations revealed the presence of oily contaminated soils; increased volume of contaminated soils; and the relocation of the stockpile (biocell staging area).

The areas identified by the Nortech Reports and the newly discovered site confirmed by SMS are as follows:

1. Office Jet-A tank site
2. Generator tank site
3. Emergency Generator/Transformer Pad site
4. Shop drainage ditch and pond site
5. Fuel Depot
6. Oil/water separator
7. Mt. Seley Test Pit # 3 (TP3)/
8. Mt. Seley Test Pit # 8 (TP8)
9. Green Chain/ Sorter Line

2012 Excavations

The following sections detail the cleanup work done at multiple areas identified across the Wrangell Sawmill property. Figure 4 below depicts these areas.

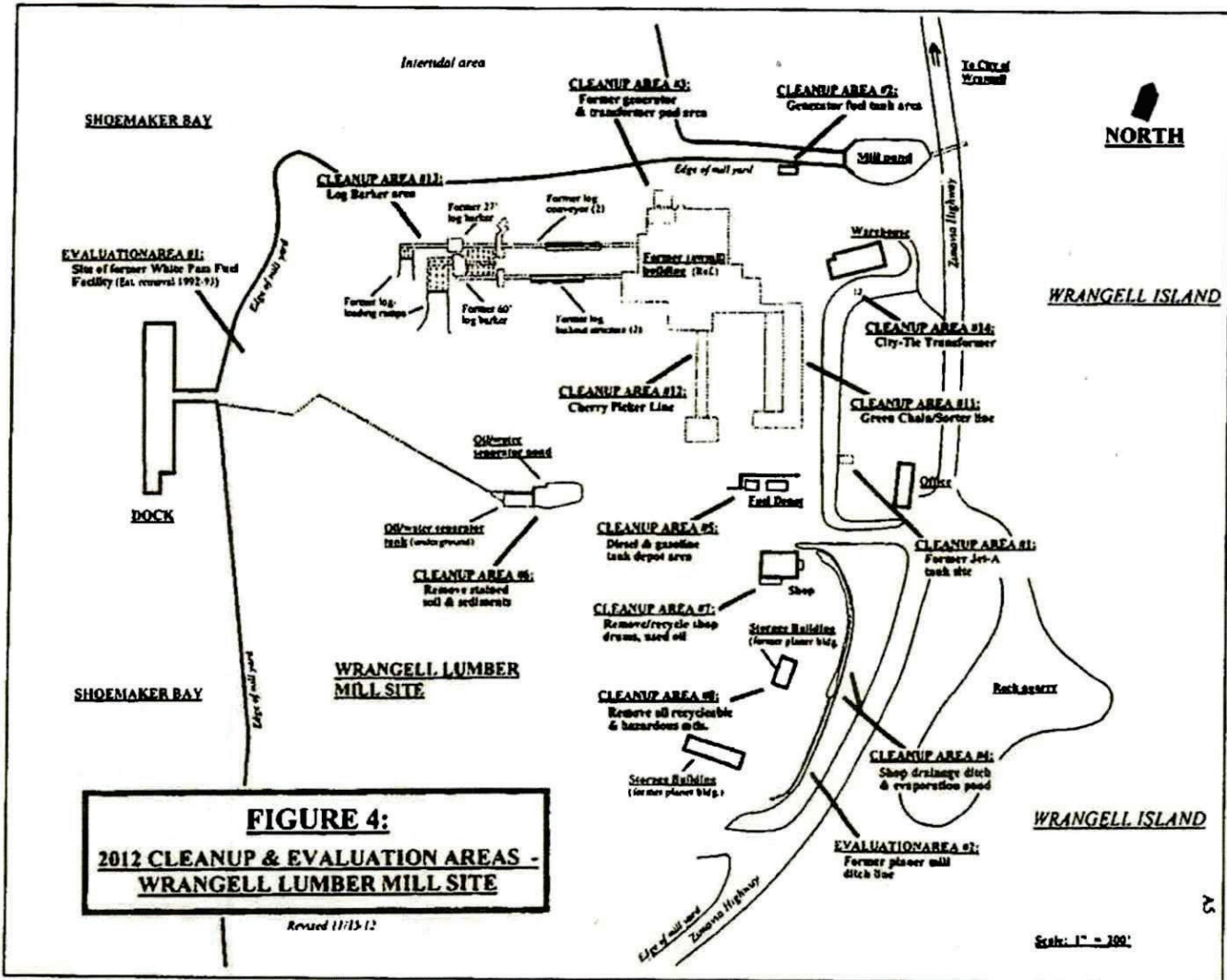


FIGURE 4:
2012 CLEANUP & EVALUATION AREAS -
WRANGELL LUMBER MILL SITE

Revised 11/15/12

Area 1- Office Jet-A tank site: The site was excavated on 7/1/12, leaving an 8'x30'x4.5' hole directly under the tank location. Sample results of the excavated stockpile showed low detections of DRO and RRO, 11-120 mg/kg and 52-110 mg/kg respectively. The stockpiled material was then used as backfill and the area was confirmed to meet cleanup criteria. No soils were removed for bioremediation.

Area 2- Generator tank site: The site was excavated on 5/17/12 once the concrete foundation was moved back. After excavating 12"-18" directly under the tank's former discharge pipe location, little contamination was found. Confirmation samples for DRO and RRO were below cleanup levels at 160-180mg/kg and 220-440 mg/kg, respectively. The area was confirmed to meet cleanup criteria and no soil was removed for bioremediation.

Area 3- Emergency generator/transformer pad site: Initial excavations began on 5/15/12. After an 8' wide space was opened between the foundations of the generator building and sawmill transformer, a significant amount of contamination was found almost immediately. By 5/19/12, the excavation had extended to nearly 100' x 80' x 14' and eventually revealed four possible source areas. High levels of DRO and RRO directed the excavations early on but high concentrations of DRO drove the excavation and characterization until 8/22/12. Confirmation samples eventually revealed DRO levels that ranged from 31-3000 mg/kg. The emergency/ transformer pad site was also evaluated for GRO, BTEX, PCB's, and nine semi-volatile organic compounds (SVOCs). All GRO and BTEX samples were non-detect. One PCB analyte (Aroclor 1260) and the nine SVOCs were detected but all below DEC cleanup criteria.

Area #4- Shop Ditch Line and Sump: By 6/4/12 contaminated soil and sediments had been removed from the entire 254' ditch line and the sump sediment deposits were excavated to approximately 2' depth. Confirmation samples throughout the sump and ditch line showed low levels of DRO and RRO, 28-1,400 mg/kg and 110- 1,300 mg/kg, respectively.

The excavations to the evaporation pond behind the maintenance shop exposed high RRO contaminated soil, 10,000- 14,000 mg/kg. The upper end of the ponded area had been excavated to 4' depths and by 7/1/12, confirmation samples all met DRO and RRO cleanup criteria. The excavations, however for the lower end of the pond ended with a 20' x 70' x 4' area that eventually reached a clean clay layer and cleanup criteria by 7/21/12. Laboratory analyses for DRO, RRO, RCRA-8 metals, and SVOCs met DEC cleanup levels. A total of 400 c.y. of contaminated soils were removed and stockpiled.



Figure 3: The Shop Drainage Ditch and Shop site

Area #5- Fuel Depot: The fuel depot bulkhead was removed on 6/4/12. Considerable diesel-contaminated soil was found and excavated to 2.5' below the concrete surface until clean soil appeared. As the excavation continued toward the gasoline tanks location, high PID readings were encountered at a depth of 4-5 feet bgs. Characterization samples showed GRO concentrations were above DEC cleanup criteria. As a result, GRO and the gasoline compounds, BTEX, were added as potential COCs for this location. Excavations continued over the course of the summer. After a July 20, 2012 site visit, DEC recommended the evaluation of SVOCs and RCRA-8 metals for this area. On 9/16/12 the final excavations took place. An additional 10'-15' section of the concrete surface was removed and soil was excavated to 12' depths. Along the embankment DRO levels were 3,900-4,400mg/kg. All other COC confirmation samples confirmed RRO, GRO, BTEX, SVOCs, and RCRA-8 metals also were below cleanup levels. Approximately, 1,090 c.y. of contaminated soil was removed for treatment.

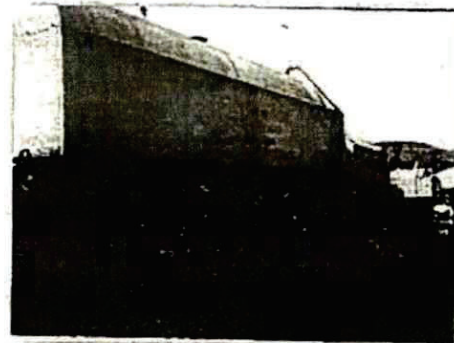


Figure 4: Fuel Depot, circa 2000

Area #6: Oil/water separator: The oil/water separator is designed for the gravity separation of hydrocarbons, petroleum products and settleable solids from water. The oil/water separator has been used at the mill to treat surface water runoff since 1992. Excavation activity began on 5/18/12 and started with the removal of all alder growth around the pond's sides. The sediment deposits on the north and south embankment were excavated to 2' depths. Characterization sampling on 6/5/12 showed that the south embankment met DRO/RRO cleanup criteria but additional excavation was needed along the north bank because RRO levels exceeded cleanup criteria. Excavations took place again on 6/29/12 and confirmation sampling resulted in DRO/RRO levels of 25 mg/kg-750 mg/kg and 130mg/kg- 3,600mg/kg, respectively. SVOCs and RCRA-8 metals were evaluated and were below DEC cleanup criteria. An estimated 115 c.y. of contaminated soil and sediments were removed and stockpiled for treatment.



Figure 5: 6/30/12 excavation of oil/water separator

Area #7- (TP3) & Area #8- (TP8): Excavations at the two sites located on the capped wood-waste disposal facility took place on 7/22/12. The first excavation took place at TP3 removing the 32"- thick clay/rock cap creating a 16' x 12' x 15' area that exposed fresh underlying sawdust and wood chips. Confirmation samples showed DRO and RRO levels of 1,100 mg/kg – 480 mg/kg, respectively and no soil was removed for treatment.

The location of TP8 was unclear in the Nortech report. To better understand where Nortech detected contamination, SMS made two 12'x 8'x 1.5' excavation pits. Confirmation samples for both of these excavation sites had very low DRO and RRO levels and no soil was removed for treatment.

Area #9- Green Chain/Sorter Line: Black stained sawdust and gravel were noticed on 5/19/12. Exploratory sampling found high DRO/RRO levels that lead to the start of a series of excavations that began on 6/29/12. A long 4'-wide concrete foundation structure¹ was uncovered and excavations were made on both sides of the foundation at 2-4'-depths until clean appearing soils were found. The foundation was identified as the former Sorter Line and paralleled the Green Chain Line, refer to Figure 6. The extent of the excavation continued 150' south of the starting point until clean soil was found. To the northeast, greasy-blue contaminated soil was excavated around the foundation and completely uncovered by the end of the day of 6/30/12. Characterization samples found contaminated sections of DRO and RRO well above DEC cleanup criteria. Substantial excavation had taken place in this area and sample results still showed contaminated soil remained. Excavations continued on

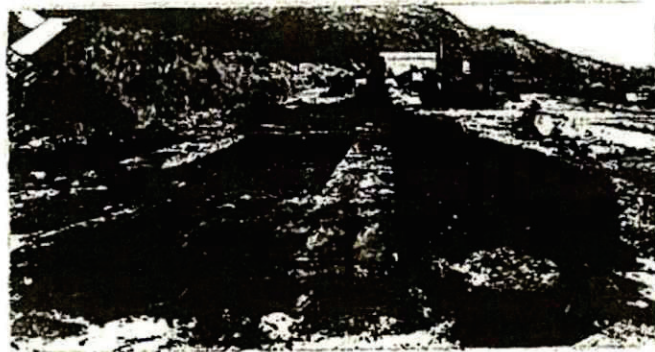


Figure 6: Looking south along the former green chain line area on 6/29/12. Excavations exposed 4'-wide foundations which later were discovered to be the former hydraulic-powered 'action pack'



Figure 7: View on 7/20/12- looking toward the north end of the green chain/ sorter line after the former 'action pack' foundation had been removed for continued excavation of contaminated soil

7/20/12 and removed the middle portion of the foundation structure and an additional 25' of the concrete foundation's north end. On 8/20/12, two areas of contaminated soil were removed in the north end-- the northwest corner and embankment and north of the sorter foundation. Confirmation samples found the bottom northwest corner met cleanup criteria, however the embankment still had RRO levels of 9,700 mg/kg. The last two excavations of 2012 took place on 9/15 and 10/25/2012. The 9/15/12 excavation removed an additional 2'-3' of contaminated soil just north of the sorter foundation. RRO levels along the southwest corner were above cleanup criteria. The northwest embankment, required the removal of a 5' x 20' x 3' area, however, DRO/RRO levels continued to be elevated at 11,000 mg/kg and 18,000 mg/kg, respectively. On 10/25/12, contaminated soil was removed from a 2.5'x 20'x14' area in front of the broken sorter foundation that ended at 10'-11' depths. Confirmation samples along the bottom and the

¹ The 10'x10'x18"-thick concrete foundation block uncovered during this excavation was identified later to be the mill's hydraulic power "action-pack" unit for the 150'-long lumber sorting line. The power 'action-pack' provided the sorter line with hydraulic fluid.

embankment showed levels of DRO/RRO at 1,700 mg/kg and 4,500 mg/kg respectively, meeting DEC cleanup criteria.

By the end of 2012, approximately 860 c.y. of contaminated soil had been removed from the Green Chain/Sorter Line area for bioremediation treatment. The majority of the area met DEC cleanup criteria with the exception of a small pocket in the northwest corner embankment, to be removed during the spring 2013 excavations.

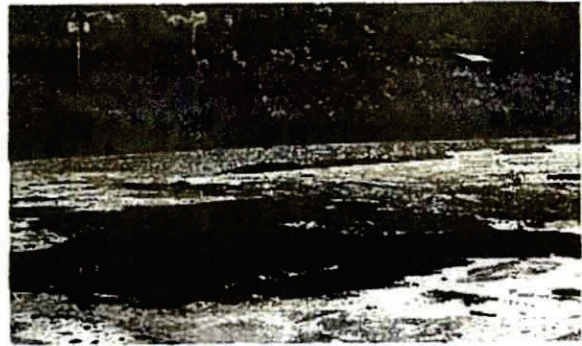


Figure 8: 9/18/13 view of the former Green Chain/Sorter line- now backfilled

Additional Characterization

In September 2012, DEC formally requested SMS to collect additional characterization data at five areas on the property. Further investigation of schematic diagrams and reports revealed areas on the mill property that had not been evaluated for the presence of petroleum contamination. The exploratory excavations identified three new areas to be excavated*:

10. The Cherry Pickers- assumed operated with petroleum*.
11. The Barker-assumed operated with petroleum*.
12. The City Tie- transformer operations*.

Area #10-The Cherry Pickers: The former cherry picker consisted of four hydraulically operated cranes on concrete blocks that removed and sorted sawed lumber from a long chain grate that came out of the sawmill building. After black stained soil and gravels were noticed, SMS hand-dug shallow excavations that confirmed the presence of petroleum contaminated soil. DEC included the Cherry Picker Site in the September letter based on this new found contaminated area.



Figure 9: View on 8/21/12 looking toward the south-end of the former cherry picker line.

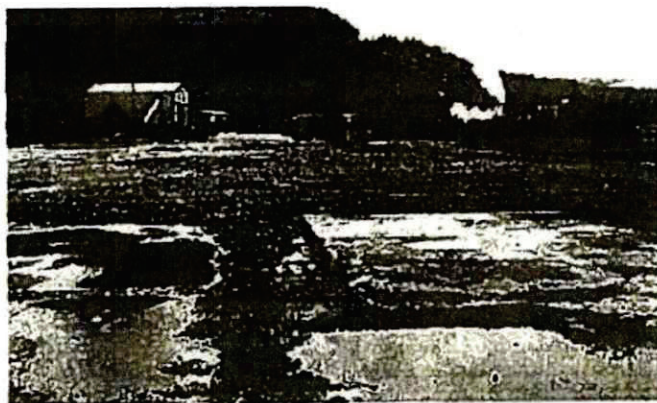


Figure 10: 9/18/13 view of the former Cherry Picker Line- Now backfilled

The series of excavations began on 8/20/12, starting at the south-end of the former cherry picker line that opened up an area approximately 2'x4'x50'. A characterization sample taken at a 1' depth had a high DRO level of 26,000 mg/kg thus prompting the continued excavation activities. By the time excavations reached the north end, a 188'-long excavation had been overseen by SMS. Confirmation samples showed that four areas

would need further removal action. In September 2012, excavations continued to the northeast and northwest locations and all confirmation samples in these areas met DRO/RRO cleanup levels. To the south, several sections continued to remain above cleanup criteria that would require additional cleanup activity. On 10/26/12, a concrete block that persistently revealed contaminated soil was broken back 12' and the embankment was excavated along a 20' length at a 6'-depth. The newly exposed soil confirmed that DRO/RRO levels of 870-3,300mg/kg- 170-6,200 mg/kg respectively met regulatory compliance. Approximately 1,040 c.y. of contaminated materials were removed and stockpiled for treatment. SVOCs and RCRA-8 metals were also evaluated and were below DEC cleanup levels.

Area #11- City-Tie Transformer site: Four 8"- 12"-deep soil samples were taken along the periphery of the existing concrete foundation block that remained at the former city-tie transformer site. The exploratory samples showed two upgradient DRO levels of 19,000 mg/kg and 33,000 mg/kg and RRO levels of 8,200 mg/kg; the latter which was just below DEC cleanup criteria. The samples downgradient of the pad had very low DRO/RRO levels meeting cleanup levels. Excavations began on 10/26/12 along the south side and downslope of the transformer pad. Gray blue soil was removed to a 5'- depth bgs when clean looking muskeg soil was reached. Characterization samples showed DRO/RRO levels were elevated above regulatory compliance at 1.5 below ground surface (bgs). Pockets of contaminated soil found below the transformer pad's south side keep this site from meeting cleanup compliance in 2012. This contamination was addressed in 2013.

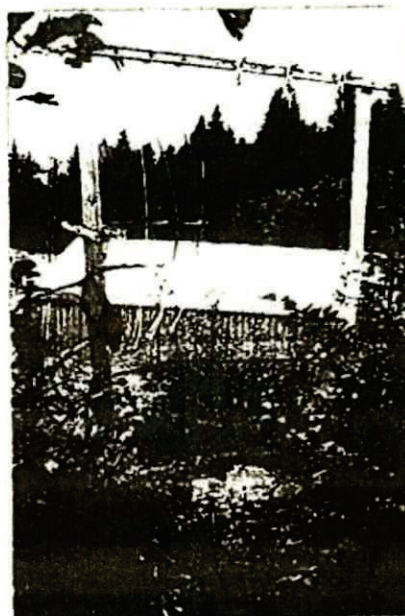


Figure 11: City-Tie Transformer Pad



Figure 12: The 10/26/12 view of the city-tie transformer site excavation

Area #12- Log Barker Area: The former barker area is located along the northwest corner of the mill site facility. All operating equipment had been removed by 2012 leaving only the two earth-filled log loading ramps. The 9/14/2012 exploratory excavations found contaminated soil within 1' bgs of the surface. A characterization sample taken 2.5' bgs had DRO/RRO levels of 10,000 mg/kg and 17,000 mg/kg located under the south log conveyor. Excavations extended eastward to 9'-depths and 143' of the original starting point. DRO/RRO cleanup criteria were met along the north

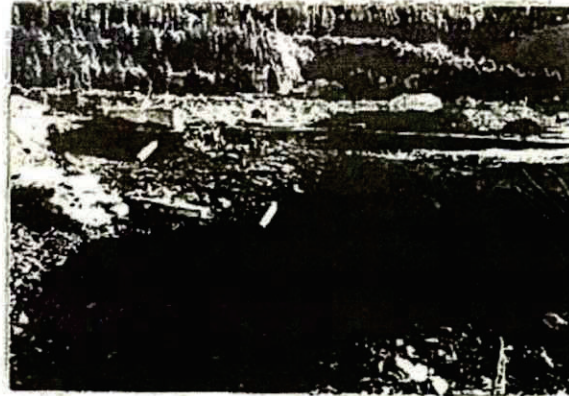


Figure 13: The 10/24/12 view of the log barker area. Arrow in the back shows the log kickout structure and lower arrow indicates the point of origin.

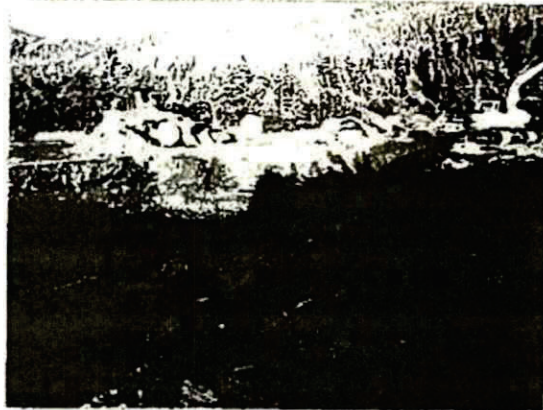


Figure 14: July 2013 view of the extensive excavations that completed the cleanup of this area

embankment and excavation bottom. Substantial contamination remained along the west and south embankments guiding the excavations throughout September. By the time excavations had ceased for the year, the excavation area had enlarged to 160'-wide by up to 210'-long. Three areas remained that required additional excavation in 2013 to meet DEC cleanup criteria.

Additional Areas of Concern

In the September 2012 DEC request, two potential areas of concern were evaluated that did not require excavation:

13. The White Pass fuel storage.
14. The Planer Mill- transformer operations.

The former White Pass fuel depot and the Planer Building surface water ditch line along the back side of the former Maintenance Shop and former Planer building can be seen in Figure 4 above. Analytical results for both sites found no indication of contaminated soil therefore no further analysis was required. A brief discussion of each is provided below.

Area #13- Former White Pass Fuel Depot Site: The former fuel depot was installed at the Sawmill sometime in the late-1980s and removed in 1992 or early 1993. The concrete pad where the White Pass Company fueled its trucks was still in place. Two trenches were dug on both sides of the upper end where the White Pass tankers were fueled. Laboratory analysis showed DRO/RRO levels of 440-870 mg/kg and

870- 1,900 mg/kg, respectively. Three additional exploratory excavations were made where the fuel storage tanks and product barrels were kept. Sample results again showed DRO/RRO were very low and easily met DEC cleanup criteria.

Area #14- Planer Building Ditch Line: The former planer mill's transformer area and the surface water drainage ditch line along the edge of the mill's asphalted road was evaluated on 9/15-16/2012. The planer mill's three transformers were located along the eastside of the northernmost storage building. The asphalt surface at the former transformer location sloped 50' down toward the Maintenance Shop's (Area #4) drainage ditch, where the planer ditch line began. No oil sheen or staining was observed on the surface. Laboratory samples were taken 14' downstream of the sump and directly below the edge of the asphalt surface and showed DRO/RRO levels were 250mg/kg and 1,100mg/kg. The ditch line made a 90° turn extending about 270' from the ditch line sump. DRO/RRO levels in the soil were 760 mg/kg and 3,900 mg/kg. A water sample was evaluated for GRO, BTEX, DRO, RRO, SVOCs and RCRA metals. All laboratory results confirmed the former planer building's transformer area and ditch line met DEC's cleanup criteria.

Hazardous Waste Disposal: In May 2012, Steve Haavig of Carson Dorn Inc., inspected and inventoried the Sawmill's used oil, hazardous waste, and excess maintenance materials stored in various containers and drums. About 4,000 gallons of used oil was recycled locally as energy recovery. Eight of nine drums were taken to Wrangell Household Hazardous Waste Collection and consolidated into four drums for disposal. Some 20-30 lbs. of shattered battery pieces were bagged and removed. One drum remained because of disposal limitations per event but was disposed of during the 2013 Waste Collection event.

2013 Excavations

Three areas remained above DEC cleanup levels. The 2013 work at these areas is detailed below.

1.a. Log Barker Site- April 30, 2013: Excavations resumed on 4/30/13 with removal of the top concrete surface to the northwest corner embankment and the underlying 3' of fill. The embankment was excavated back 12' and down to a depth of 7' bgs until the visual signs of the contaminant layer were reduced. Confirmation samples showed DRO/RRO levels were 760- 5,600 mg/kg and 250 -900 mg/kg, respectively. 35-40 c.y. of contaminated soil was removed for treatment. The area near the north embankment floor removed 5 c.y. of contaminated soil. Two confirmation samples indicated cleanup criteria were met in this location. When the excavations along the ramp sidewall took place, the wood-&-pile sidewall partially collapsed and had to be removed. Approximately 10-15 c.y. of soil were removed for bioremediation and DRO/RRO confirmation samples were 83 mg/kg and 150 mg/kg, respectively.

2.a. Northwest Corner of Green Chain/Sorter Line- May 1, 2013: A 30'- long excavation, removed 10' of concrete foundation and then excavated to 2.5'-3.5' bgs. The four confirmation samples met regulatory criteria.

3.a. City-Tie Transformer Site - April 30, 2013: The thick brush along the southwest corner was cleared on 4/40/13. The pockets of contamination that remained were located and excavated. A layer of 3-4' of contaminated soil was removed along and under the concrete pad together with an area about fifteen feet away which was excavated to 4'-6'-depths until clean muskeg soil appeared. Nine confirmation samples were taken. Unexpectedly high DRO levels were encountered and the decision to excavate the area further was made and expected to continue the next morning.

3.b. Buried Oil Tank Removal- May 1-3, 2013: Continuing from the previous day's excavation, suspicious grayish soil with a diesel odor was encountered at the lower end of the city-tie transformer excavation and were identified for removal. Almost immediately into the excavations, the top of an unknown buried oil tank was discovered and punctured by the backhoe. Diesel began to flow but was quickly contained. The contents of the tank were slowly siphoned out, most of which was water. On 5/3/13, the tank was removed and revealed obvious contaminated soil. The soil was excavated to a depth of 6" below the tank and 1.5' along the east side of the footprint. In addition, the area of the confirmation sample site at the City-Tie Transformer site that did not meet cleanup criteria from the 4/30/13 work was also removed.

Twenty-six confirmation samples were taken at the city-tie transformer/buried tank area. Confirmation samples within both locations all met cleanup levels and nearly 200 c.y. of contaminated soil was removed for bioremediation treatment.

Water Quality Compliance

DEC requested that the water draining from the facility be sampled for compliance with the water quality criteria total aromatic hydrocarbons (TAH) and total aqueous hydrocarbons (TAqH). On July 23, 2013 SMS inspected the bioremediation area and the sampling options. Conclusions of the surface water drainage pathway inspection were:

- Surface water from the bioremediation treatment area flows through the oil/water separator pond through a system of drainage swales and culverts and therefore receives thorough treatment;
- No water was flowing in the open drainage ditch or the pipe that connected the culverts; and
- Sampling options were found to be infeasible and unsafe.

The surface water drainage area leading from the bioremediation area was inspected again on August 23, 2013 after a period of heavy rain fall. SMS observed only trickles of water at the discharge pipe between Biocell1 and 2. SMS concludes that the high organic content of the soils held onto the water during rainy periods and made up only a small portion of the total volume of water discharging into Zimovia Strait.

The oil/water separator is designed to capture oil droplets greater than 20 microns and limit oil (total petroleum) concentrations to less than 15 mg/l at a flow rate of 600 gal/min., effectively eliminating any sheen from exiting the oil/water separator and from entering Zimovia Strait. Point source discharge from the oil/water separator is required to be managed through a water discharge permit for any future facility at this site.

Bioremediation

DEC approved the vibratory screening of the 9,645 cubic yards of stockpiled contaminated material to 1" minus, thus reducing the volume of contaminated soil required for bioremediation treatment to a volume of 3,560 c.y. By June 1, 2013, all the screened material was distributed in a series of four biocells (Figure 15). Based on soil volume and concentration of petroleum hydrocarbons, 25,000 lbs of urea and 3,130 lbs of fertilizer were added to the cells and mixed thoroughly during the first pass of June 2013. On July 23, 2013, SMS took 15 shallow soil samples across the biocells as a status check of the progress made. The results, while not intending to be comprehensive, showed DRO/RRO levels below DEC cleanup criteria at levels of 1,600- 5,300 mg/kg and 1,300- 6,800 mg/kg. The biocells were turned and

tilled by Silver Bay Logging staff at least three times from June – August 2013. SMS inspected the biocells multiple times throughout the summer and took three analytical samples from Biocell #1 at 8”-10” depths. Again, all samples were below cleanup criteria. By September 2013, the biocell layout had increased from four to five cells with a soil thickness ranging from 24”-32”. Confirmation sampling for the 5 biocells took place on 9/17-18/2013. A total of 111 samples were collected. The following tables, figures and digital images present the sampling results, data on volumes, and the locations and configuration of the cells. The final mean soil concentrations at the 95th upper confidence limit (UCL) are listed in Table 2. The final concentrations met the DRO (8,250 mg/kg) and RRO (8,300 mg/kg) cleanup levels for the site.

Table 1: Biocell Volumes and number confirmation of samples taken

Biocell #	Soil vol. c.y.	# of samples
1	800	25
2	710	22
3	650	20
4	650	23
5	750	21
Total:	3,560	111

Table 2: Statistical Results of the 95% UCL:

	Bio-Cell 1		Bio-Cell 2		Bio-Cell 3		Bio-Cell 4		Bio-Cell 5	
	DRO mg/kg	RRO mg/kg	DRO mg/kg	RRO mg/kg	DRO mg/kg	RRO mg/kg	DRO mg/kg	RRO mg/kg	DRO mg/kg	RRO mg/kg
Mean	2840	2664	3060	2491	2040	2495	1773	2209	2424	2890
Standard Deviation	634	561	1015	926	356	728	352	424	621	455
95% Confidence (+/-)	249	220	424	387	156	319	144	173	266	194
95% UCL (mean + confidence)	3089	2884	3484	2878	2196	2814	1917	2382	2689	3085

Table 3: Stockpile Soil Volumes Before and After Vibratory Screening:

Cleanup Area	Unscreened Soil Volumes (c.y.)	Estimated volume of screened soil to 2"- minus (c.y.)	Estimated Final 1"-minus soil volume (c.y.)	Total estimated Reduction %
Office Jet-A Tank Site	-	-	-	-
Generator Site	-	-	-	-
Generator/Transformer Pad Site	1,160	870	580	50
Shop Drainage Ditch & Pond Site	400	300	160	60
Oil/Water Separator Site	115	103	70	
Fuel Depot	1,090	870	690	47
Mt. Seley- test pit #8	-	-	-	-
Mt. Seley-test pit #3	-	-	-	-
Green Chain/Sorter Line site	860	690	430	53
Green chain/sorter line- 2013 Excavations	30	20	15	50
Cherry Picker Line site	1,040	855	520	46
Log Barker Area	4,660	2,330	930	80
Log Barker 2013 Excavations	55	40	15	64
City-Tie Transformer site	35	32	30	45
City- Tie 2013 Excavations	200	150	100	50
Totals	9,645	6,260	3,850	63%

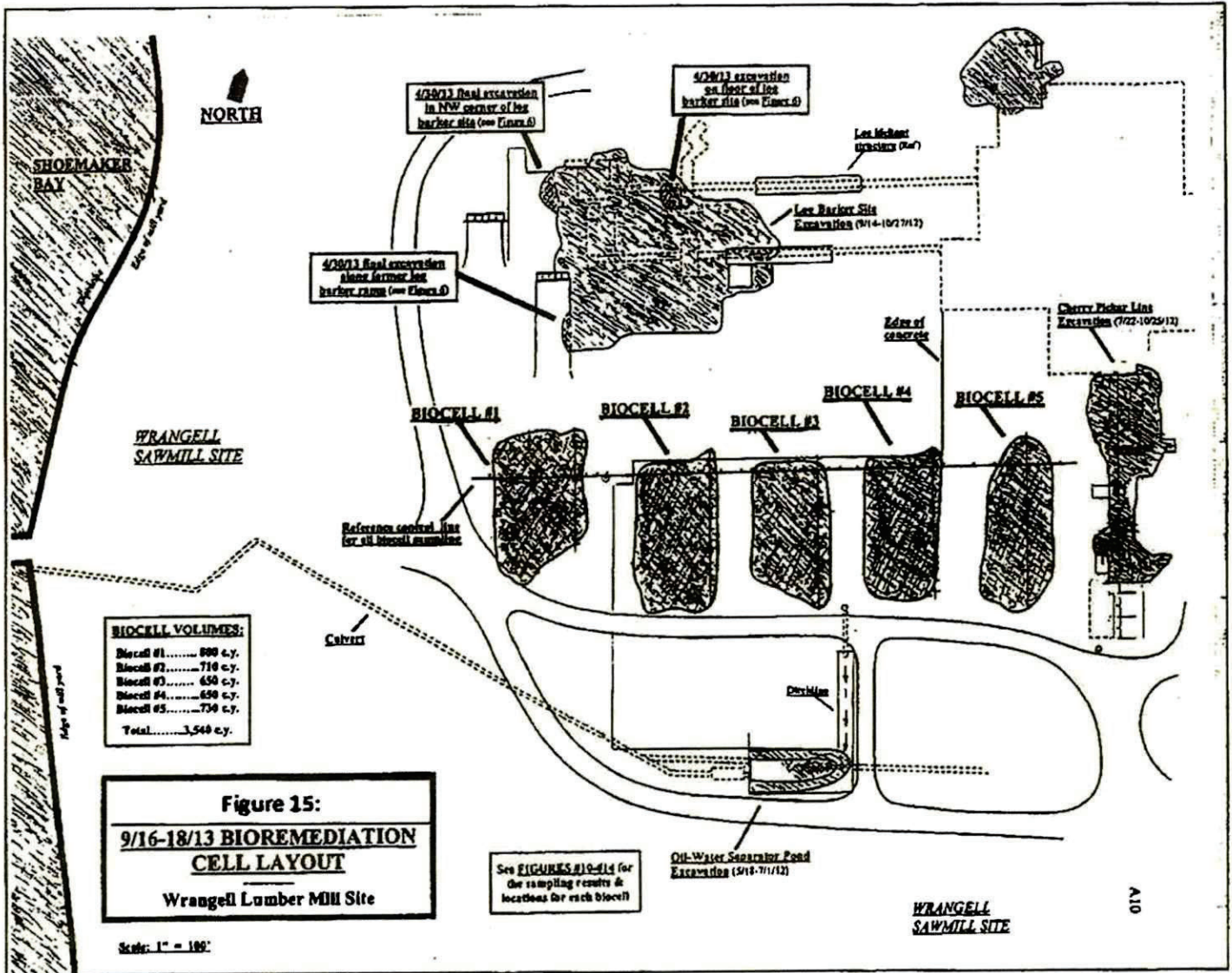




Figure 16: July 23 view showing the northeast corner of Biocell #3, where B3-5 and B3-6 were taken to determine current conditions

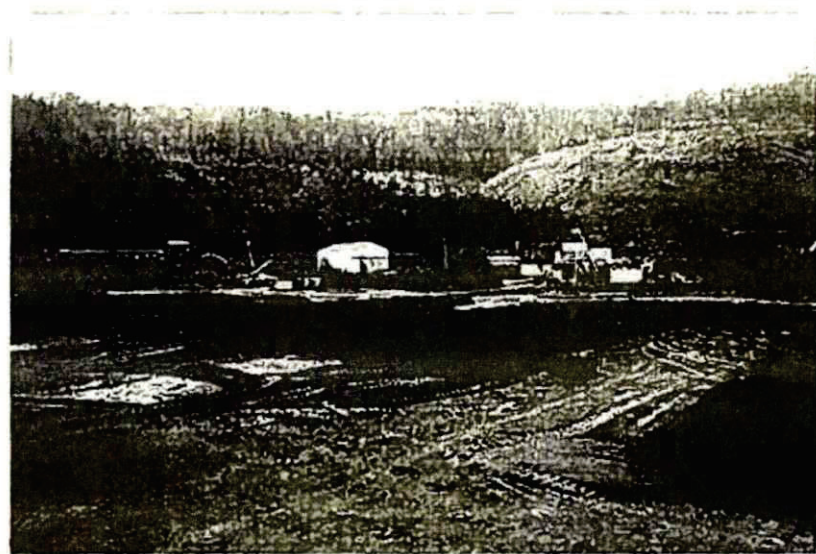


Figure 17: July 23 view showing 4 of the 5 Biocells that have been turned and tilled

Cumulative Risk Evaluation

Pursuant to 18 AAC 75.325(g), when detectable contamination remains on-site following a cleanup, a cumulative risk determination must be made that the risk from hazardous substances does not exceed a cumulative carcinogenic risk standard of 1 in 100,000 across all exposure pathways and does not exceed a cumulative noncarcinogenic risk standard at a hazard index of one across all exposure pathways. Based on a review of the environmental record, ADEC has determined that residual contaminant concentrations do not pose a cumulative human health risk.

Exposure Pathway Evaluation

Following investigation and cleanup at the site, exposure to the remaining contaminants was evaluated using DEC's Exposure Tracking Model (ETM). Exposure pathways are the conduits by which contamination may reach human or ecological receptors. ETM results show all pathways to be Pathway Incomplete. A summary of this pathway evaluation is included in Table 4.

Table 4 – Exposure Pathway Evaluation

Pathway	Result	Explanation
Surface Soil Contact	Pathway Incomplete	Concentrations of DRO/RRO are below the ingestion levels listed in 18 AAC 75.341 Table B2. The treated soil has been landspread and used as fill on site and the remaining levels of contamination are below direct contact levels.
Sub-Surface Soil Contact	Pathway Incomplete	Concentrations of DRO/RRO are below the ingestion levels listed in 18 AAC 75.341 Table B2. The treated soil will be landspread and/or used as fill on site and the remaining levels of contamination are below direct contact levels.
Inhalation – Outdoor Air	Pathway Incomplete	Volatile compounds are not present in surface or subsurface soil above commercial or residential target levels.
Inhalation – Indoor Air (vapor intrusion)	Pathway Incomplete	There are no buildings onsite. Any remaining contamination is well below inhalation levels.
Groundwater Ingestion	Pathway Incomplete	Site is connected to the City of Wrangell Drinking water system. The entire mill site is built on filled tidelands and thus, no useable groundwater aquifer is present.
Surface Water Ingestion	Pathway Incomplete	Surface water is not used as a drinking water source in the vicinity of the site. The commercial buildings in the area are served by city water.
Wild and Farmed Foods Ingestion	Pathway Incomplete	The mill site is an industrial complex and no wild foods would be collected here. The area surrounding the mill site has the potential for humans to hunt, berry pick and/or wild foods ingestion, however there is no off site contamination source and this pathway is incomplete. Contaminants of concern do not have the potential to bioaccumulate in plants or animals.
Exposure to Ecological Receptors	Pathway Incomplete	Shoemaker Bay is located next to this facility. No sheens were detected in the marine waters during the course of the cleanup effort. Following cleanup, remediated soils containing only weathered, non-volatile petroleum hydrocarbons are isolated both in upland areas on the site as well as by distance from any direct migration pathway to marine waters and therefore pose no risk to ecological receptors.

Summary and DEC Decision

Following demolition of the mill in 2011, environmental assessment and cleanup commenced to prepare the property for sale and redevelopment. Contamination at the site was primarily petroleum, but was heavy and widespread at 11 source areas across the facility. Cleanup activities throughout 2012 and 2013 resulted in the excavation of 9,360 cubic yards of contaminated soil. Bioremediation of this material and final confirmatory sampling show DRO and RRO levels are below the ingestion cleanup levels designated for the site and established in 18 AAC 75.341 (d), Table B2. Some of the remediated material will be used along the embankment behind the office and to fill depressions on the site or used as cover elsewhere on the facility. About 1,000 yards will remain for other uses onsite.

DEC appreciates the continued efforts of Silver Bay Logging, Inc. to help coordinate the cleanup of the Wrangell Sawmill Site. A strong and cooperative relationship between Silver Bay Logging and DEC resulted in a cleanup that was both expeditious and thorough. Based on the information available, DEC has determined that the site is no longer a risk to human health or the environment and no further assessment or cleanup action is required. This site will receive a "Closed" designation on the Contaminated Sites Database, subject to the following standard conditions.

Standard Conditions

1. Any proposal to transport soil or groundwater off-site requires DEC approval in accordance with 18 AAC 75.325(i). A "site" [as defined by 18 AAC 75.990 (115)] means an area that is contaminated, including areas contaminated by the migration of hazardous substances from a source area, regardless of property ownership.
2. Movement or use of contaminated material in a manner that results in a violation of 18 AAC 70 water quality standards is prohibited.

This determination is in accordance with 18 AAC 75.380 and does not preclude DEC from requiring additional assessment and/or cleanup action if future information indicates that this site may pose an unacceptable risk to human health or the environment.

Appeal

Any person who disagrees with this decision may request an adjudicatory hearing in accordance with 18 AAC 15.195 – 18 AAC 15.340 or an informal review by the Division Director in accordance with 18 AAC 15.185. Informal review requests must be delivered to the Division Director, 410 Willoughby Avenue, Suite 303, Juneau, Alaska 99801, within 15 days after receiving the department's decision reviewable under this section. Adjudicatory hearing requests must be delivered to the Commissioner of the Department of Environmental Conservation, 410 Willoughby Avenue, Suite 303, Juneau, Alaska 99801, within 30 days after the date of issuance of this letter, or within 30 days after the department issues a final decision under 18 AAC 15.185. If a hearing is not requested within 30 days, the right to appeal is waived.

Land Purchase and Sale Agreement

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Item a.

Dated <u>02/23/2022</u>	Brokerage Names	AK MLS ID #	Brokerage Ph
MLS# <u>19-17655</u>	Listing Brokerage: <u>Anchor Properties</u>	<u>5045</u>	<u>772-3300</u>
	Selling Brokerage: <u>Anchor Properties</u>	<u>5045</u>	<u>772-3300</u>

Licensee Names	License #	Direct Ph	Cell Ph	Email Address
Listing 1: <u>Bennett McGrath</u>	<u>18631</u>	<u>772-3300</u>	<u>518-1482</u>	<u>bennett@apalaska.com</u>
Listing 2: _____	_____	_____	_____	_____
Selling 1: <u>Bennett McGrath</u>	<u>18631</u>	<u>772-3300</u>	<u>518-1482</u>	<u>bennett@apalaska.com</u>
Selling 2: _____	_____	_____	_____	_____

Licensee Relationships: The Seller and Buyer acknowledge the following:

- a) **Listing Licensee 1** is representing the Seller only (may assist the Buyer); or is assisting both the Buyer and Seller as a Neutral Licensee; or is assisting the Seller without representation.
- Listing Licensee 2** is representing the Seller only (may assist the Buyer); or is assisting both the Buyer and Seller as a Neutral Licensee; or is assisting the Seller without representation.
- b) **Selling Licensee 1** is representing the Buyer only (may assist the Seller); or is assisting both the Buyer and Seller as a Neutral Licensee; or is representing the Seller only (may assist the Buyer); or is assisting the Buyer without representation.
- Selling Licensee 2** is representing the Buyer only (may assist the Seller); or is assisting both the Buyer and Seller as a Neutral Licensee; or is representing the Seller only (may assist the Buyer); or is assisting the Buyer without representation.

1) **Buyer(s)**, City and Borough of Wrangell, hereby deposit(s) earnest money of twenty three thousand dollars exactly (\$ 23,000) Dollars evidenced by: Cash Personal Check Cashier's Check Note, Due on 03/04/2022, (date) Or _____ shall be held in trust by Listing Broker Selling Broker as earnest money on and part payment for the purchase of real property and improvements situated in Wrangell Borough (city or area) 99929 (zip), in the First Judicial Recording District, State of Alaska, described as:
4-7 USS 3534, 10, 11, 20 P.S.S. USS 2589, 6B, 9B Plat 2015-13, USS 3000 (Address)
4-7 USS 3534, 10, 11, 20 P.S.S. USS 2589, 6B, 9B Plat 2015-13, USS 3000 (Legal) (the Property).

2) **Purchase Price:**
Two million three hundred thousand dollars exactly 00/100 (\$ 2,300,000) Dollars
 Down Payment (including earnest money shown above) \$ or % _____

- 3) **Terms: Check one below.**
- a) **All Cash Offer:**
 No loan is needed to purchase the Property; Buyer shall provide Seller written third-party documentation verifying sufficient funds to close no later than 03/10/2022 (date) 5:00 (time). Seller shall have three (3) business days after receipt of documentation to notify Buyer, in writing, if the verification of funds is not acceptable. If Buyer fails to provide such documentation, or if Seller finds verification of funds unacceptable, Seller may terminate this Purchase Agreement. Failure of Seller to provide Buyer written notice of objection shall be considered acceptance of verification of funds.
 - b) **New Financing: Recording is contingent upon Buyer obtaining financing as follows:**
Lender: _____
 i) Buyer agrees to pay all fees and satisfy all conditions, in a timely manner, required by the Lender for processing of loan application. Buyer agrees the interest rate offered by Lender is not a contingency of this Purchase Agreement, so long as Buyer qualifies for the financing herein agreed. Availability of any financing program may change at any time, Brokers and Licensees are not responsible for representations or guarantees as to availability of any loans, project and/or property approvals or interest rates.
 ii) On or before _____, (date) Buyer agrees to make a good faith loan application with Lender.
 iii) If Buyer does not reveal a fact or contingency to the Lender and this purchase does not record because of that nondisclosure after initial application, the Buyer shall be in default.

JB Buyer(s) Initials

BB Seller(s) Initials

Land Purchase and Sale Agreement Regarding Property Described As:

Address: 4-7 USS 3534, 10, 11, 20 P.S.S. USS 2589, 6B, 9B Plat 2015-13, USS 3000

Legal (the Property): 4-7 USS 3534, 10, 11, 20 P.S.S. USS 2589, 6B, 9B Plat 2015-13, USS 3000

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Item a.

- 1 d) Upon execution of this Purchase Agreement by all parties, Seller will, at Seller's Buyer's sole expense, order
- 2 the report and exceptions by 03/02/2022 (Date) from Alaska Escrow & Title (Title
- 3 Company) and furnish them to Buyer.
- 4 e) Upon receipt of the report and exceptions, Buyer shall have 3 business days (three (3) if not filled in)
- 5 within which to notify Seller, in writing, of any matters disclosed in the report which are unacceptable to Buyer. Buyer's
- 6 failure to timely object, in writing, to any matters disclosed in the report shall constitute acceptance of the re-
- 7 port.
- 8 f) If, within 3 business days (three (3) if not filled in) following receipt of the objections, Seller fails to re-
- 9 move or correct the matters identified in the objections, or does not give written assurances reasonably satisfactory
- 10 to Buyer that they will be removed or corrected prior to the recording date this transaction shall automatically termi-
- 11 nate. After recording, Buyer shall receive an owner's standard form policy of title insurance insuring marketable title
- 12 in the Property to Buyer in the amount of the purchase price, free and clear of the objections and all other title ex-
- 13 ceptions agreed to be removed as part of this transaction.
- 14 g) Mineral rights may not pass with title to the Property.
- 15 h) Neither Seller nor Seller's licensee make any representation as to the location of the lot corners or boundary lines.
- 16 Buyer accepts sole responsibility for identifying and locating the corners and boundary lines of the lot.
- 17

8) Documents Required By Law:

- 18 a) Buyer has has not received a copy of the **Alaska Real Estate Commission Consumer Disclosure**.
- 19 b) **Sex Offenders:** The State of Alaska requires the registration of sex offenders residing within the State of Alaska
- 20 (AS12.63.010). The Alaska Department of Public Safety is charged with maintaining the registry created. For more
- 21 information, contact the Alaska State Trooper Post, Municipal Police Department or on-line at the State of Alaska
- 22 /Department of Public Safety (<http://www.dps.state.ak.us>) Internet site by clicking on the Sex Offender Registry. As
- 23 a buyer, it is your responsibility to independently investigate and verify for yourself the acceptability of a property
- 24 with respect to these issues. (AS34.70.050). **If Buyer elects to terminate this agreement based upon this in-**
- 25 **vestigation, Buyer must provide Seller with written notice within the time set forth in Paragraph 12c.**
- 26 c) The State of Alaska maintains a list of properties that have been identified by Alaska law enforcement agencies as
- 27 illegal drug manufacturing sites, including meth labs. For more information on this subject and to obtain a list of
- 28 these properties, go to <http://www.dec.state.ak.us>. **If Buyer elects to terminate this agreement based upon this**
- 29 **investigation, Buyer must provide Seller with written notice within the time set forth in Paragraph 12c.**
- 30 d) In the event a **Resale Certificate** or a **Public Offering Statement** is required by law for the transfer of this Proper-
- 31 ty, it is hereby agreed that the time for the Buyer to review these documents begins at the date and time that the
- 32 Buyer acknowledges in writing the receipt of these documents. **In the event that this Purchase and Sales**
- 33 **Agreement terminates and Buyer has received a Resale Certificate or Public Offering Statement, the Buyer**
- 34 **agrees to deliver the Resale Certificate or Public Offering Statement to Seller or Seller's Licensee immedi-**
- 35 **ately upon termination.**
- 36
- 37

9) Land Use:

- 38 a) Buyer is advised to research land use, building regulations, and zoning affecting the Property.
- 39 b) Title 21 Zoning Regulation Disclosure – Municipality of Anchorage: The Municipality of Anchorage is writing a new
- 40 land use code. It is possible that the zoning map and/or use regulations for a property that you are considering
- 41 purchasing could change. You may further research this process and possible changes to the property by contact-
- 42 ing the Municipality of Anchorage Planning and Zoning Department online at www.muni.org.
- 43 c) Title 17 Code Compliance Notice – Matanuska-Susitna Borough (MSB): If you are purchasing property in the MSB,
- 44 please be advised that there are land use and building regulations in the Borough. You should be aware of these
- 45 regulations and how they may affect any improvements or additions to the property that you purchase. In some
- 46 cases, permits are required. Borough staff is available to assist you in determining whether any Borough regula-
- 47 tions apply to your activity and help you to comply with those laws. Contact MSB Code Compliance Section at
- 48 www.matsugov.us.
- 49 d) Municipalities and Boroughs may change land use code of regulations, zoning and zoning districts at any time. It is
- 50 possible that the zoning map and/or use regulations for a property that you are considering purchasing could
- 51 change or zoning restrictions/regulations be implemented. Buyer is responsible for researching possible re-
- 52 strictions to the prospective property.
- 53 e) The Property may be subject to pending assessments or local improvement district; the Buyer should make inquir-
- 54 ies of the local government.
- 55
- 56

JB
Buyer(s) Initials

BB
Seller(s) Initials

Land Purchase and Sale Agreement Regarding Property Described As:Address: 4-7 USS 3534, 10, 11, 20 P.S.S. USS 2589, 6B, 9B Plat 2015-13, USS 3000Legal (the Property): 4-7 USS 3534, 10, 11, 20 P.S.S. USS 2589, 6B, 9B Plat 2015-13, USS 3000

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- 10) **Utilities:** Buyer is hereby made aware that there may be cost incurred to connect utilities to subject property. No representation as to the availability or cost for actual utility services is made by Seller or Licensee or Broker. Buyer is responsible for researching possible utility service to the Property and the cost thereof.
- 11) **Agricultural Operation:** The Buyer is responsible for determining whether there is an agricultural operation that might produce odor, fumes, dust, blowing snow, smoke, burning, vibrations, noise, insects, rodents, the operation of machinery including aircraft, and other inconveniences or discomforts as a result of lawful agricultural products in the vicinity of the property. If Buyer elects to terminate this agreement based upon this investigation, Buyer must provide Seller with written notice within the time set forth in Paragraph 12c.
- 12) **Property Condition:**
- Until the date of possession or recording, whichever is earlier, Seller agrees to maintain the Property in its current condition, subject to ordinary wear and tear.
 - Buyer and Seller understand that Brokers and/or Licensees are not experts in the areas noted below and Buyer and Seller should rely solely on experts who are qualified in these areas. Brokers and/or their Licensees make no representations regarding the Property and assume no duty to investigate or verify any disclosures made by Seller.
 - Buyer shall have the right, at Buyer's expense, to have a licensed contractor(s) or other qualified professional(s) to further inspect and investigate the subject Property on or before 04/29/2022, (date) 5:00 a.m. 5:00 p.m. (time). Buyer may terminate this Agreement and receive a return of the Earnest Money if Buyer notifies Seller or Listing Broker in writing before the end of the inspection period that Buyer is not satisfied with Buyer's inspection or investigation. If Buyer does not so notify Seller or Listing Broker of Buyer's termination of this Agreement before the end of the inspection period, Buyer shall be deemed to have waived this contingency.
 - Seller shall make the premises available for all inspections. Buyer shall defend, indemnify and hold Seller, Brokers and Licensees harmless from all liability or property damage including any liens, claims, damages or costs or personal injury arising from the Property inspections. This indemnity includes Seller's right to recover all costs and expenses incurred by Seller to enforce this subsection, including Seller's reasonable attorney fees. This provision shall survive the termination or buyer default of this Purchase Agreement.
 - Buyer's inspection may include, but is not limited to: square footage, lot corners and boundaries, presence or availability of utilities, applicable school boundaries, zoning, erosion, avalanche hazards, sex offenders, pests, structural, well or viability of well, soils/percolation testing, drainage, code compliances, or possible past or present environmental hazards such as asbestos, mold, illegal drug or substance manufacturing including meth labs, urea-formaldehyde, radon gas, waste disposal sites, underground tanks, water contamination and/or other substances/products, etc.
 - Buyer understands that measurements for lot square footage and/or dimensions may vary. It is the Buyer's responsibility to verify square footage (within the time set forth in Paragraph 12c) and not rely on information received from Seller, Brokers and Licensees, or governmental agencies.
 - Buyer is responsible for researching whether the property is in a 'fire and/or road service' area.
 - Property may be subject to restrictions on lot access and/or driveway permits. Buyer is advised to research land use, land use permits, building regulations, and zoning affecting the Property.
 - Property may have well and septic regulations; buyer is to research and verify independently.
 - Except as otherwise specifically stated in this Purchase Agreement recording of this transaction shall constitute Buyer's acceptance of the Property AS IS, WHERE IS, at recording, with all defects, latent or otherwise. Neither Seller, Broker nor any Licensee shall be bound by any representation or warranty of any kind relating in any way to the Property, its condition, quality or quantity, except as specifically set forth in this Purchase Agreement.
 - Buyer shall, following any soil/percolation tests or other invasive examination, restore the property to its former condition. All holes shall be filled, and any debris shall be removed.
 - In the event the improvements on the Property are destroyed or materially damaged prior to recording, then, at the Buyer's option, this Purchase and Sale Agreement shall terminate upon Buyer's written notice to Seller.
- 13) **Recording/Possession:**
- This sale shall be recorded on 06/08/2022, (date) or earlier by mutual agreement. Prior to recording, Buyer and Seller agree to sign all reasonably necessary closing documents and to perform the reasonable conditions required by the Closing Agent and Buyer's Lender.
 - Seller shall deliver possession of the Property to the Buyer upon confirmation of recording or _____.
 - If obtaining new financing, and:

gH

Buyer(s) Initials

BB

Seller(s) Initials

Item a.

Land Purchase and Sale Agreement Regarding Property Described As:

Address: 7 USS 3534, 10, 11, 20 P.S.S. USS 2589, 6B, 9B Plat 2015-13, USS 3000

Legal (the Property): 4-7 USS 3534, 10, 11, 20 P.S.S. USS 2589, 6B, 9B Plat 2015-13, USS 3000

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- i) If Buyer is unable to obtain a loan commitment from agreed Lender by Recording Date, through no fault of Buyer, Buyer to provide written notice to Seller immediately upon Buyer learning of their inability to obtain loan commitment from Lender. This Purchase Agreement shall terminate automatically unless Seller and Buyer agree to modifications by Amendment to this Purchase and Sale Agreement.
- ii) If Buyer fails to provide notice of inability to obtain loan commitment by such date (13a), or as modified by Amendment, and this transaction does not record, through no fault of the Seller, Buyer shall be in default.

14) Brokerage Notice Regarding Earnest Money Deposits & Refunds:

Under Alaska law (12 AAC 64.200), earnest money must be deposited into the Real Estate Brokerage trust account in a timely manner. Alaska Statutes and Regulations also require real estate brokerages to ensure the bank has cleared the earnest money deposit before funds can be released. If an offer is not accepted, or Purchase and Sale Agreement terminates, there may be up to fourteen (14) business days delay in refunding the earnest money to the Buyer, to allow the Buyer's check to clear the Real Estate Brokerage Trust Account. If Buyer provides written documentation from their bank showing funds have been deposited in Broker's Trust Account, Alaska Statutes & Regulations require the Broker refund the earnest money to the Buyer not more than one business day after the Buyer's check has cleared.

15) Termination: In the event this Purchase Agreement is terminated as provided for in this Purchase Agreement absent a default by the Buyer, all earnest money shall be returned to the Buyer and all parties shall be relieved of their obligations as set forth herein.

16) Time is of the Essence and Remedies: Seller and Buyer understand that time is of the essence. If any obligation is not performed or waived as provided, or if any note or check received as earnest money or any other payment is not paid, honored or tendered when due, there shall be the following remedies:

- a) **If Buyer is in Default:** Seller's remedies shall be limited to liquidated damages in the amount of the earnest money set forth in Paragraph 1 above. It is agreed that such payments and things of value are liquidated damages and are Seller's sole and only remedy for Buyer's failure to perform the obligations of this contract. The parties agree that Seller's actual damages in the event of Buyer's default would be difficult to measure, and the amount of the liquidated damages herein provided for is a reasonable estimate of such damages.
- b) **If Seller is in Default:** Buyer may elect to treat this Purchase Agreement as canceled, in which case all earnest money paid by Buyer hereunder shall be returned and Buyer may recover such damages as may be proper, or Buyer may elect to treat this Purchase Agreement as being in full force and effect and Buyer shall have the right to specific performance or damages, or both.

17) Earnest Money Dispute: Notwithstanding any termination of this Purchase Agreement, Buyer and Seller agree that, in the event of any controversy regarding the earnest money held by Broker, the Broker may:

- a) Make the determination as to the cause of the failure of this Purchase Agreement and distribute the earnest money accordingly after giving notice to Cooperating Broker, or
- b) Require the parties to execute an agreement for the release of the earnest money, in which case the earnest money shall be distributed in accordance with such agreement. If the parties are unwilling to execute an agreement for the release of earnest money, the parties shall submit the matter to mediation as provided below, and if mediation fails, the broker may file an interpleader action in a court of competent jurisdiction requesting the court to determine the distribution of the earnest money. Broker shall be entitled to an award from the earnest money of attorneys' fees and costs.
- c) In the event the Broker makes a determination as to the cause of the failure of the Purchase Agreement and distributes the Earnest Money accordingly, the parties hereto agree to indemnify and hold the Broker harmless from any and all claims, liabilities or losses that either party may incur as a result of the Broker's decision.

18) Mediation: If a dispute arises relating to this Purchase Agreement, between or among Buyer and Seller, or Broker(s) and/or their representative(s), and is not resolved prior to or after recording, the parties shall first proceed in good faith to submit the matter to mediation. Costs to be shared by mutual agreement between or among the parties. Unless otherwise agreed in mediation, the parties retain their rights to proceed to arbitration or litigation.

19) Costs and Expenses: In the event of any arbitration or litigation relating to this Purchase Agreement, the arbitrator or court shall award to the prevailing party all reasonable costs and expenses, including attorney fees.

JB / /
Buyer(s) Initials

BB / /
Seller(s) Initials

Land Purchase and Sale Agreement Regarding Property Described As:

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- 1 **20) Broker:**
- 2 a) It is mutually agreed by all parties that the Brokers and/or their Licensees shall not be held liable in any manner
- 3 whatsoever for damages arising from defaults or acts by or omissions of Buyer or Seller.
- 4 b) Both Buyer and Seller acknowledge Brokers are participants of the Alaska Multiple Listing Service, Inc., (AK MLS)
- 5 and are authorized to report details of the sale to AK MLS.
- 6

7 **21) Authorization to Release Information to Brokers:**
 8 Buyer and Seller authorize any Lender, escrow agent, closing agent, appraiser, surveyor and any other related party to
 9 this sale to furnish and provide any and all information and copies of documents related to this sale to both the Listing
 10 and Selling Brokers and their Licensees.

11

12 **22) Foreign Investment in Real Property Tax Act:** The Foreign Investment in Real Property Tax Act ("FIRPTA") requires
 13 every person who purchases real property located within the United States from a "foreign person" to deduct and with-
 14 hold a percentage of the gross sales price from the Seller's proceeds as currently required by the U.S. Internal Revenue
 15 Service, with certain exceptions, and to pay the amount withheld to the Internal Revenue Service. A "foreign person" in-
 16 cludes a non-resident alien individual, foreign corporation, foreign partnership, foreign trust, and foreign estate. Seller
 17 and Buyer agree to execute and deliver, as appropriate, any instrument, affidavit or statement, and to perform any acts
 18 reasonable or necessary to comply with FIRPTA.

19

20 **23) Attachments:**
 21 The following attachments are hereby made part of this Purchase Agreement:

22 _____
 23 _____
 24 _____
 25 _____

26

27 **24) Additional Terms and Conditions:**

28

29

30

31 Upon a successful closing of escrow seller shall provide to buyer all engineering work, survey work and technical
 32 sheets associated with platting this property.
 33 Buyer agrees to take possession with all current contents on the property at no cost to seller.
 34 Seller to remove all scrap metal from the southern portion of property along with all other personal matter that has
 35 accumulated from the work of Mr. Tonggard of Channel Construction.
 36 Seller to complete removal of the dock.

37

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56 See attached addendum for additional terms and conditions.

JB / / BB / /
 Buyer(s) Initials Seller(s) Initials

Land Purchase and Sale Agreement Regarding Property Described As:

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Item a.

- 1 **25) Acceptance/Notice of Acceptance/Delivery:** This offer may be accepted by being signed, or electronically signed,
 2 by the other party with no changes, and such acceptance shall be effective when a complete copy of the fully signed
 3 agreement is delivered to the other party by any one of the following methods:
 4 a) Hand delivery to the other party or the other party's licensee or the other party's Brokerage;
 5 b) Via email to the other party or the other party's licensee, but only if the person transmitting the email receives elec-
 6 tronic confirmation that the email was received by the intended recipient; or
 7 c) Via facsimile to the other party or the other party's licensee, but only if the transmitting fax machine prints a confir-
 8 mation that the transmission was successful.
 9

10 This Purchase Agreement may be signed in multiple counterparts with the same effect as if all parties signed the same
 11 documents. Delivery of a photocopy, telefax, electronic, carbon or carbonless copy of a signed, or electronically signed,
 12 original of this Purchase Agreement or any other documents referred to herein shall be treated the same as delivery of
 13 the original.
 14

- 15 **26) Entire Agreement:** This Purchase Agreement and any attached addenda constitute the whole agreement between the
 16 parties. This document may not be modified except in writing and signed by the Parties.
 17 a) Buyer agrees to purchase and pay for the above-described Property on the terms and conditions herein stated.
 18 Receipt of a copy of this Purchase Agreement is hereby acknowledged. Buyer understands this is a legally binding
 19 contract.
 20 b) Buyer agrees that recording of the sale will constitute an acknowledgment that the premises and its sys-
 21 tems are acceptable at the time the sale is recorded.
 22

23 **In the event the Seller or Seller's Licensee has failed to notify Buyer or Buyer's Licensee, of the Seller's signed ac-**
 24 **ceptance prior to** 02/25/2022, (date) a.m. 5:00 p.m. (time), this offer shall terminate.
 25

26 This Purchase Agreement has significant legal and financial consequences. You are advised to seek independent legal and
 27 financial counsel, including tax advice from a tax attorney or CPA, before signing. The Brokers and Licensees cannot give
 28 legal, tax or financial advice.
 29

Buyer Signature(s)

1. J. Good 2/23/2022 2. _____ 3. _____
 Jeffrey Good on behalf of CBW
 2/23/2022
 Date _____ Time: _____ a.m. _____ p.m.

30 Print name(s) to be on documents City and Borough of Wrangell

31 Address PO Box 531 Wrangell AK 99929

32 Phone (707) 779-9504 E-Mail jgood@wrangell.com

33 Name of Selling Broker's Office Anchor Properties

34 Licensee Signature Bennett McGrath 2/23/2022 Licensee Signature _____
 35 Bennett McGrath

36 Selling Licensee #1 Fax Number: 782-4199 Selling Licensee #2 Fax Number: _____

37 Selling Licensee #1 Email: _____ Selling Licensee #2 Email: _____

JG / / BB / /
 Buyer(s) Initials Seller(s) Initials

Land Purchase and Sale Agreement Regarding Property Described As:

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1 **Brokerage Fee:**
2 A real estate broker may be compensated by any party to a real estate transaction, by a third party, or by one or more of the
3 parties to the transaction splitting or sharing the compensation. Seller and/or Buyer agree to pay forthwith at recording a
4 brokerage fee in cash as stated in the Personal Services Agreement (i.e. Listing Agreement, Buyer's Agreement).
5

6 **Seller Response: (sign only one!)**

7
8 **Seller accepts the foregoing offer as written. Seller agrees to sell and convey the Prop-**
9 **erty described on the terms and conditions herein stated. Seller understands this is a**
10 **legally binding contract.**
11

Seller Signature(s)

1: _____ 2: _____ 3: _____

Date _____ Time: _____ a.m. _____ p.m.

12 **Seller makes the attached Counter Offer**

13
Seller Signature(s)
1: Betty Bunker 2: _____ 3: _____

Date 2/23/2022 Time: _____ a.m. _____ p.m.

14 **Seller hereby rejects the foregoing offer and declines to make a Counter Offer**

15
Seller Signature(s)
1: _____ 2: _____ 3: _____

Date _____ Time: _____ a.m. _____ p.m.

16 Print name(s) DB AK Enterprises LLC

17 Address _____

18

19 Phone _____ E-Mail _____

20

21 Name of Listing Broker's Office Anchor Properties

22
23 Licensee Signature Bennett McGrath Licensee Signature _____
24 Bennett McGrath

25 Listing Licensee #1 Fax Number: 782-4199 Listing Licensee #2 Fax Number: _____

26

27 Listing Licensee #1 Email: bennett@apalaska.com Listing Licensee #2 Email: _____

Counter Offer to the Land Purchase and Sale Agreement

This form authorized for use ONLY by active Real Estate Licensee Subscribers of Alaska Multiple Listing Service, Inc.



1 Date 02/23/2022

2 Regarding the Land Purchase Agreement dated 02/23/2022, referencing property commonly known as:

3 Address: 4-7 USS 3534, 10, 11, 20 P.S.S. USS 2589, 6B, 9B Plat 2015-13, USS 3000

4 Legal (the Property): 4-7 USS 3534, 10, 11, 20 P.S.S. USS 2589, 6B, 9B Plat 2015-13, USS 3000

5 in which City and Borough of Wrangell is/are referred to as Buyer

6 and DB AK Enterprises LLC is/are referred to as Seller.

7 **Undersigned accepts all of the terms and conditions in the above designated Purchase Agreement with the**

8 **following changes or amendments:**

The following dates are changed to not later than (if left blank or stricken-through indicates NO CHANGE):			
Page/Line/Change:	Date:	Page/Line/Change:	Date:
1/21	Verification of funds for an all cash offer:	2/15	Seller approval of Buyer's Ability:
1/34	Apply for New Financing:	3/2	Title:
2/1	Qualification letter/New Financing:	4/18	Inspection:
2/13	Qualification letter/Seller Financing:	4/51	Recording:

9 Purchase price shall be two million five hundred thousand dollars exactly 00/100 \$ 2,500,000

10

11 **Withdrawal of Counter Offer:** The party making this Counter Offer may withdraw this Counter Offer prior to

12 notification of acceptance from the other party.

13 **Seller reserves the right** to continue to offer the Property for sale and accept any other offer prior to notification of

14 Buyer's acceptance.

15 **This Counter Offer shall expire** unless the party making this Counter Offer is notified of its acceptance no later than

16 02/24/2022 (date) 5:00 a.m. p.m. (time).

17

18 Notification of acceptance of this counteroffer may be made only by one of the methods specified in Section 18 of the

19 Land Purchase and Sale Agreement.

20 Date: 2/23/2022 Time: _____ a.m. p.m.

21 Buyer Seller 1: Betty Bullock 2: Bennett McGrath³

22 Brokerage Anchor Properties Licensee(s) Bennett McGrath

23 Bennett McGrath

24 **The undersigned accepts the above Counter Offer**

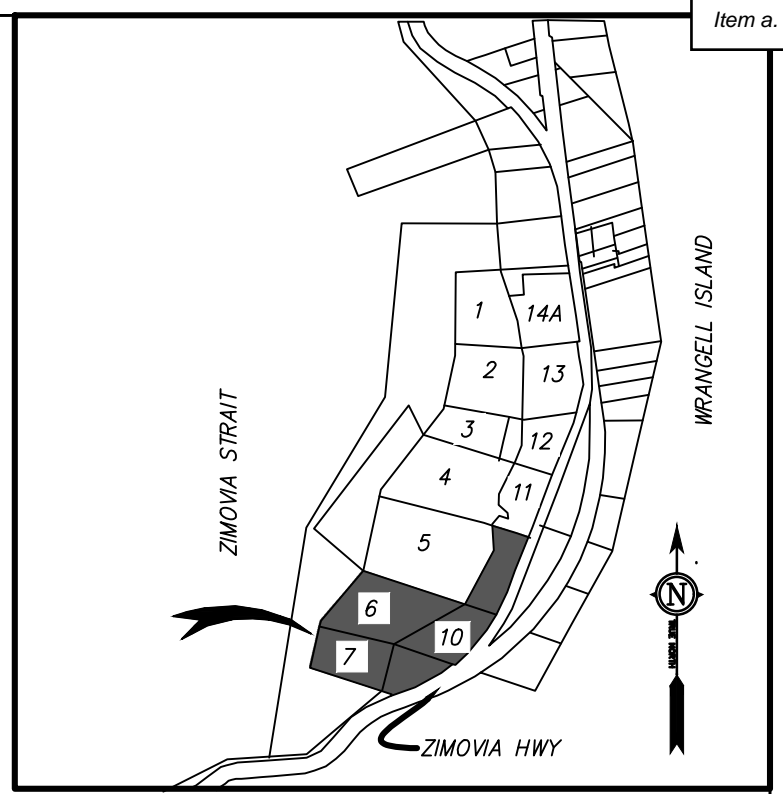
25

26

27 Date: _____ Time: _____ a.m. p.m.

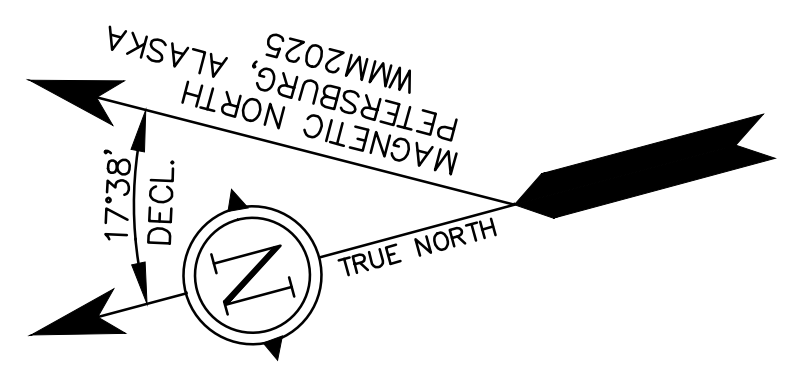
28 Buyer Seller 1: _____ 2: _____ 3: _____

29 Brokerage Anchor Properties Licensee(s) _____



VICINITY MAP

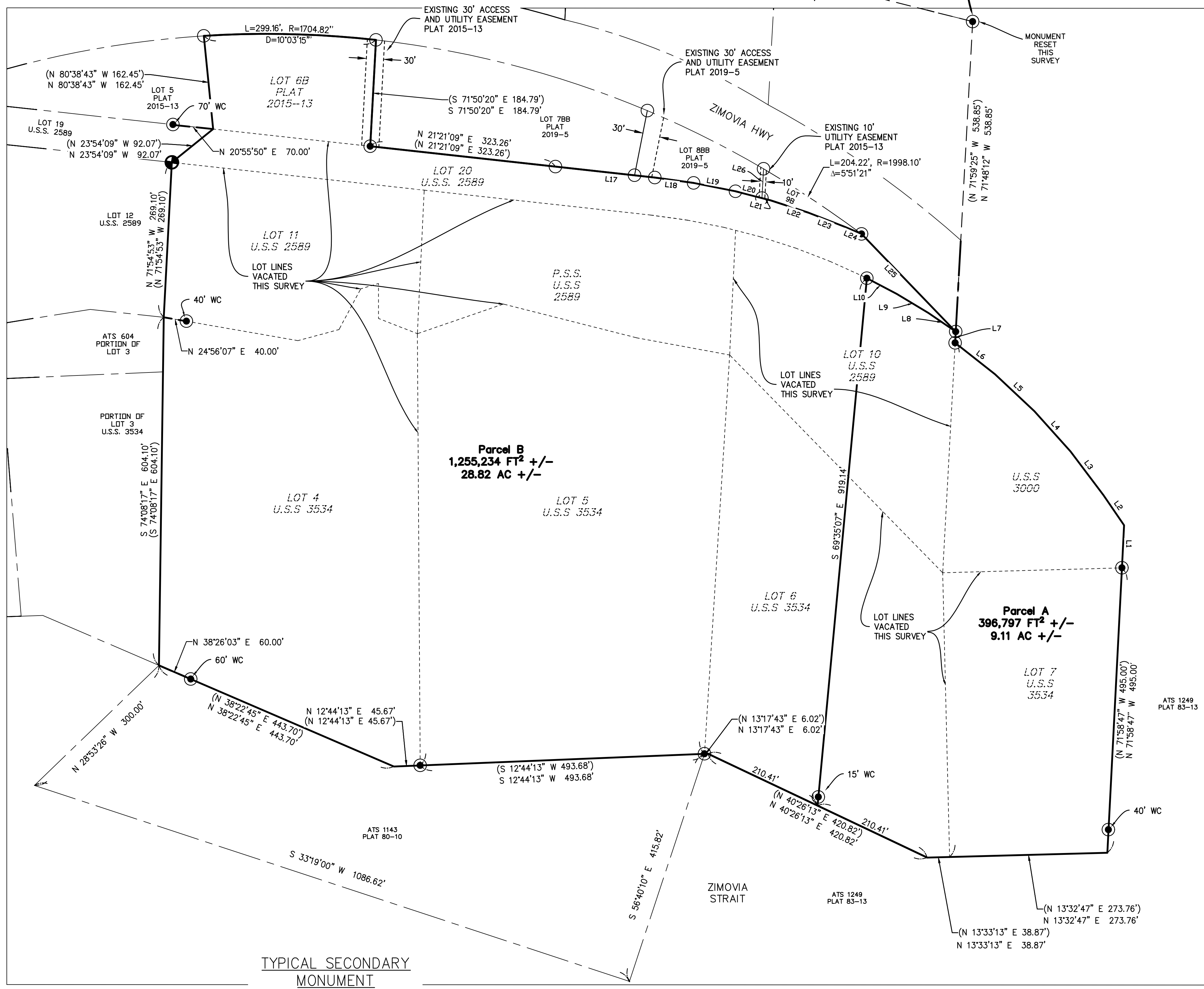
1" = 1000'



BASIS OF BEARING

BEARINGS SHOWN ARE NAD 83 GEODETIC BEARINGS BASED ON HIGH PRECISION GLOBAL NAVIGATION SATELLITE SYSTEM TECHNOLOGY, USING TRIMBLE R10-2 RECEIVERS, DIFFERENTIALLY CORRECTED AND PROCESSED USING TRIMBLE BUSINESS CENTER SOFTWARE VERSION 2025.10. DISTANCES SHOWN ARE REDUCED TO HORIZONTAL FIELD DISTANCES.

BASIS OF BEARINGS
N 29°14'21" E 1051.02'
(N 29°03'08" E 1051.02')



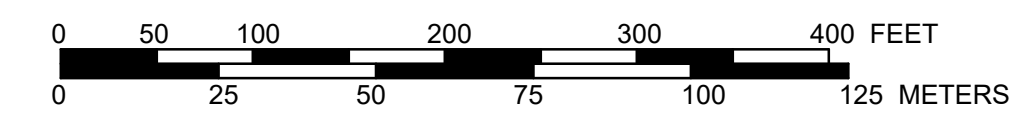
Line #	Length	Direction	Measured Bearing
L1	74.04	S72° 16' 40"E	S72° 05' 27"E
L2	63.49	N70° 24' 20"E	N70° 35' 33"E
L3	94.81	N67° 56' 20"E	N68° 07' 33"E
L4	93.70	N63° 00' 20"E	N63° 11' 33"E
L5	93.70	N58° 04' 20"E	N58° 15' 33"E
L6	88.13	N53° 08' 20"E	N53° 19' 33"E
L7	19.40	S72° 06' 37"E	S71° 55' 24"E
L8	57.43	N49° 13' 46"E	N49° 25' 57"E
L9	64.03	S45° 55' 46"W	S46° 06' 59"W
L10	58.67	S42° 37' 46"W	S42° 48' 59"W
L11	173.25	N21° 21' 09"E	N21° 09' 56"E
L12	67.98	N22° 48' 56"E	N23° 0' 9"E
L13	74.22	N26° 06' 56"E	N26° 18' 9"E
L14	47.30	N29° 24' 39"E	N29° 35' 52"E
L15	15.85	N29° 34' 16"E	N29° 45' 30"E
L16	68.37	N32° 52' 16"E	N33° 03' 30"E
L17	68.37	N36° 10' 16"E	N36° 21' 30"E
L18	31.21	N38° 01' 03"E	N38° 12' 16"E
L19	235.49	N60° 57' 24"E	N61° 8' 37"E
L20	50.93	S71° 56' 08"E	S71° 44' 55"E

NOTES

- THE EXISTING ORIGINAL CORNERS WERE RECOVERED AND USED TO CONTROL AND CALCULATE THE LOCATION OF THE SUBDIVISION BOUNDARIES, AS SHOWN ON THIS PLAT.
- THE PURPOSE OF THIS SURVEY IS TO SUBDIVIDE SEVERAL LOTS TO CREATE PARCEL A TO LEASE.
- THE ERROR OF CLOSURE OF THIS SURVEY DOES NOT EXCEED 1:5000, AND/OR CORNER POSITIONS HAVE A RELATIVE POSITION ACCURACY AT THE 95 PERCENT CONFIDENCE LEVEL OF 0.13 FEET PLUS 100 PPM.
- ALL BEARINGS SHOWN ARE TRUE BEARINGS AS ORIENTED TO THE BASIS OF BEARING AND DISTANCES SHOWN ARE REDUCED TO HORIZONTAL FIELD DISTANCES.
- REFERENCE WITHIN THE WRANGELL RECORDING DISTRICT:
 - PLAT 2015-13
 - PLAT 2019-5
 - PLAT 2022-6
 - ATS 1143 PLAT 80-10
 - ATS 1249 PLAT 83-13
 - USS 3534
 - USS 2589
 - USS 3000

SCALE 1"=100'

THIS DRAWING MAY BE REDUCED. VERIFY SCALE BEFORE USING



1 METER = 3.2808333 U.S. SURVEY FEET
1 U.S. ACRE = 0.4047 HECTARES

PLAT APPROVAL

I CERTIFY THAT THIS SUBDIVISION PLAT AS SHOWN COMPLIES WITH THE SUBDIVISION REGULATIONS OF THE CITY OF WRANGELL. THIS SUBDIVISION PLAT IS APPROVED FOR THE RECORDING BY THE DISTRICT RECORDER IN THE WRANGELL RECORDING DISTRICT.

DATE _____ CHAIR, WRANGELL PLATTING BOARD

DATE _____ ATTEST SECRETARY, WRANGELL PLATTING BOARD

NOTARY'S ACKNOWLEDGEMENT

SUBSCRIBED AND SWORN TO BEFORE ME THIS _____ DAY OF _____, 20____.

BY: _____ (PERSON APPEARING)

NOTARY PUBLIC FOR ALASKA

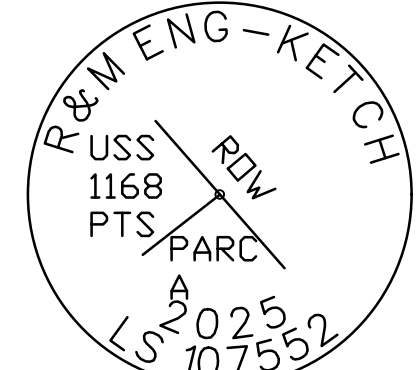
MY COMMISSION EXPIRES _____

CERTIFICATE OF OWNERSHIP

I, THE UNDERSIGNED, HEREBY CERTIFY THAT I AM THE OWNER OF THE CBW DEEP WATER PORT SUBDIVISION AS SHOWN ON THIS PLAT. I APPROVE THIS SURVEY AND PLAT.

XX XX XX WRANGELL, ALASKA 99929 DATE _____

TYPICAL SECONDARY MONUMENT SET THIS SURVEY



SET 5/8" X 30" LONG REBAR (UNLESS OTHERWISE NOTED) AND 2" ALUMINUM CAP WITH PLASTIC INSERT

LEGEND	
	FOUND PRIMARY MONUMENT-3 1/4" DIA. ALUM. CAP ON 2 1/2" DIA. ALUM. POST WITH MAGNET UNLESS OTHERWISE NOTED
	SECONDARY MONUMENT RECOVERED
	SECONDARY MONUMENT SET THIS SURVEY
	PROPERTY LINE INFORMATION
	SUBJECT BOUNDARY RETRACEMENT
	SUBDIVIDED LOTS/PARCELS
	RECORD BEARING AND DISTANCE

SURVEYOR'S CERTIFICATE

I HEREBY CERTIFY THAT I AM PROPERLY REGISTERED AND LICENSED TO PRACTICE LAND SURVEYING IN THE STATE OF ALASKA, THAT THIS PLAT REPRESENTS A SURVEY MADE BY ME OR UNDER MY DIRECT SUPERVISION, THAT THE MONUMENTS SHOWN HEREON ACTUALLY EXIST AS DESCRIBED, AND THAT ALL DIMENSIONS AND OTHER DETAILS ARE CORRECT.

DATE _____

CHRISTOPHER G. PIBURN, PLS # 107552



DATE OF SURVEY: _____	R&M ENGINEERING-KETCHIKAN, INC. 7180 REVILLA ROAD, SUITE 300 KETCHIKAN, AK 99901
BEGINNING: _____	Phone: (907) 225-7917
ENDING: _____	CERTIFICATE OF AUTHORIZATION #: C576

A PLAT OF CBW DEEP WATER PORT SUBDIVISION CREATING PARCELS A, B

A SUBDIVISION OF
USS 3534 LOT 6, LOT 7,
USS 3000,
USS 2589, PSS, LOT 10
LOCATED WITHIN
SECTION 20, T.63 S. R. 84 E., CRM
CREATING PARCELS A, B
CONTAINING 37.92 ACRES MORE OR LESS
WRANGELL RECORDING DISTRICT

DRAWN BY: EBH	CHECKED: CGP	RM PROJECT NUMBER: 252759.01
DATE: 4/1/2026		
SURVEYOR: EBH		

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 14, 2025
	<u>Agenda Section</u>	13

Approval of Memorandum of Understanding (MOU) between the City and Borough of Wrangell and Structure, Inc.

SUBMITTED BY:

Mason Villarma, Borough Manager

FISCAL NOTE:

Expenditure Required: \$XXX Total

<u>Fiscal Year (FY):</u>	Amount: \$
Amount Budgeted:	
FY:	\$
Account Number(s):	
XXXXX XXX XXXX	
Account Name(s):	
Enter Text Here	
Unencumbered Balance(s) (prior to expenditure):	
\$XXX	

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Memorandum of Understanding

RECOMMENDATION MOTION:
Move to Approve the Memorandum of Understanding between the City and Borough of Wrangell and Structure, Inc.

SUMMARY STATEMENT:

The City and Borough of Wrangell (CBW) has entered into discussions with Structure, Inc., an Alaska-based industrial automation and SCADA systems company, to explore a coordinated public-private partnership. The proposed MOU establishes a framework for collaboration focused on two primary objectives: (1) modernization of CBW's utility infrastructure systems, including water, wastewater, and power through upgraded SCADA technologies; and (2) evaluation and potential development of a hardware assembly and manufacturing facility in Wrangell, anticipated to be located at or near the Six-Mile Deepwater Port.

The MOU outlines roles and responsibilities of both parties, including coordination on feasibility, infrastructure planning, permitting, and funding opportunities. It also establishes a path toward future definitive agreements, which may include system procurement and a potential long-term ground lease for industrial development.

The MOU is non-binding and serves as a high-level framework to guide collaboration between CBW and Structure. It positions the Borough to modernize critical infrastructure while supporting potential industrial development and job creation within the community. Any binding commitments, including financial obligations or land agreements, will be subject to future Assembly approval.

**MEMORANDUM OF UNDERSTANDING
BETWEEN**

THE CITY AND BOROUGH OF WRANGELL

A Municipal Corporation and Unified Home Rule Borough of the State of Alaska

AND

STRUCTURE, INC

An Alaska Company

I. PREAMBLE

This Memorandum of Understanding (“MOU”) is entered into the last day set forth below, by and between the City and Borough of Wrangell (“CBW”), a municipal corporation organized under the laws of the State of Alaska, whose address is P.O. Box 531, Wrangell, Alaska 99929, and Structure, Inc (“Structure”), an Alaska company, whose principal office is located at 210 Admiral Way, Juneau, Alaska 99701. CBW and Structure may hereinafter be referred to individually as a “Party” and collectively as the “Parties.”

II. RECITALS

WHEREAS, CBW owns, operates, and maintains critical public infrastructure systems, including water, wastewater, and power utilities, all of which rely on industrial automation, telemetry, and supervisory control and data acquisition (“SCADA”) systems for safe, efficient, and reliable operation; and

WHEREAS, CBW’s utility systems are of a scale and complexity that require continued modernization and investment in order to ensure long-term operational reliability, cybersecurity, system integration, and resilience; and

WHEREAS, CBW anticipates the need to upgrade communications systems, programmable logic controllers, control panels, telemetry infrastructure, and SCADA software in a coordinated and systemwide manner; and

WHEREAS, Structure is developing advanced industrial automation software and hardware designed to improve operational efficiency, security, scalability, and system integration for municipal and industrial applications; and

WHEREAS, CBW and Structure have an existing working relationship through Structure's partner, Alaska Automation, including recent and ongoing work associated with CBW's water treatment infrastructure; and

WHEREAS, Structure has expressed a desire to expand its presence in Southeast Alaska, including the potential establishment of a hardware assembly and manufacturing facility; and

WHEREAS, CBW has identified its Six-Mile Deepwater Port property as a strategic industrial site suitable for manufacturing, assembly, logistics, and related maritime industrial uses; and

WHEREAS, CBW is actively pursuing a coordinated economic development strategy, including industrial expansion, infrastructure investment, workforce development, and housing solutions, supported in part through state and federal funding opportunities; and

WHEREAS, the Parties recognize that a coordinated public-private partnership, linking CBW's adoption of Structure's SCADA systems with Structure's commitment to establish a manufacturing footprint in Wrangell, presents a unique opportunity to create both operational efficiencies and long-term economic growth; and

WHEREAS, the Parties desire to establish a framework for collaboration that advances modernization of CBW's utility systems while simultaneously supporting the development of a new manufacturing industry in Wrangell;

NOW, THEREFORE, in consideration of the clauses set forth herein, the Parties agree as follows:

III. PURPOSE AND INTENT

A. Purpose:

The purpose of this MOU is to memorialize the Parties' intent to enter into a coordinated, multi-year public-private partnership that advances both (i) the

modernization of CBW's supervisory control and data acquisition ("SCADA") and industrial control systems, and (ii) the development and establishment of a Structure hardware assembly and manufacturing presence in Wrangell.

The Parties intend that these efforts will be pursued in parallel and in alignment, with each serving as a complementary component of a broader strategy to strengthen municipal infrastructure performance while supporting long-term economic development within the community.

With respect to CBW's infrastructure, the Parties anticipate a phased multi-year modernization effort that may include upgrades to control panels, programmable logic controllers, telemetry systems, communications infrastructure, and SCADA software across CBW's utility systems, resulting in a unified, secure, and integrated operational platform.

With respect to industrial development, Structure intends to evaluate, plan, and pursue the establishment of a manufacturing and assembly facility in Wrangell, with a target of achieving operational readiness on or before December 31, 2027, subject to feasibility, permitting, and financing. CBW intends to support this effort through coordination on land use, infrastructure planning, and local development processes, consistent with its role as a municipal partner.

The Parties further intend that CBW's implementation of Structure's SCADA systems and Structure's establishment of a manufacturing presence in Wrangell will be mutually reinforcing components of this partnership, positioning CBW as a deployment and demonstration partner for Structure's technology while supporting the growth of Structure's operations within the community.

B. Intent:

This MOU is intended to establish a comprehensive framework for cooperation between the Parties, whereby CBW's implementation of Structure's SCADA software and hardware serves as a foundational element of the partnership and a demonstration platform for Structure's technology, while Structure, in turn, works in good faith toward establishing a manufacturing presence in Wrangell, anticipated to be located at or near the Six-Mile Deepwater Port and subject to future negotiation of site control,

lease terms, infrastructure requirements, and development obligations; the Parties further intend that advancement of such manufacturing presence will be supported through coordinated efforts related to utility infrastructure, site development, workforce availability, and housing solutions necessary to sustain long-term industrial operations, with the understanding that this MOU provides a general, non-binding framework and that any binding commitments shall be set forth in one or more definitive agreements approved by both Parties.

IV. ROLES AND RESPONSIBILITIES

A. Mutual Responsibilities:

1. Good Faith Collaboration: The Parties agree to work collaboratively and in good faith to advance the objectives described in this MOU, maintaining a cooperative and solutions-oriented approach throughout the duration of the partnership.
2. Project Coordination: The Parties shall establish a joint coordination process, including designated representatives and regular meetings, to ensure effective communication, timely decision-making, and alignment of project objectives.
3. Feasibility and Planning: The Parties shall cooperate in conducting feasibility analyses, including but not limited to site suitability, power demand, broadband connectivity, permitting requirements, logistics, and construction considerations associated with both the SCADA modernization effort and the manufacturing facility.
4. Funding Coordination: The Parties shall coordinate efforts to identify and pursue funding opportunities, including federal, state, and private funding sources, which may support infrastructure development, technology deployment, and industrial expansion.
5. Path to Definitive Agreement: The Parties agree to work in good faith toward the negotiation and execution of one or more definitive agreements governing the implementation of the SCADA system, the development of the manufacturing facility, and related infrastructure and operational arrangements, including but not limited to a ground lease agreement that

may contemplate revenue-sharing provisions, and a SCADA software, hardware, and equipment procurement and service agreement.

B. Responsibilities of CBW:

1. System Access & Evaluation: CBW shall provide Structure with reasonable access to its existing SCADA systems and related infrastructure for the purposes of evaluation, planning, and development of system upgrades.
2. Permitting and Regulatory Coordination: CBW shall support the coordination of permitting and regulatory approvals necessary for both the SCADA modernization effort and the development of a manufacturing facility.
3. Infrastructure Planning and Extension: CBW shall work to plan, design, and facilitate the extension of utility infrastructure necessary to support the manufacturing facility, including water, wastewater, electrical service, and communications infrastructure, subject to funding availability and applicable approvals.
4. Land Use and Site Development: CBW shall coordinate land use planning and site development activities at the Six-Mile Deepwater Port, including identifying and preparing a suitable parcel for the potential location of Structure's manufacturing facility.
5. Workforce and Housing Coordination: CBW shall work collaboratively with Structure to identify and address workforce and housing needs associated with the development of a manufacturing presence in Wrangell, including the exploration of housing solutions and coordination with workforce development programs.
6. System Deployment and Demonstration Role: CBW acknowledges that, upon successful implementation and demonstrated operational capability of Structure's SCADA system, CBW may serve as a demonstration and reference platform for Structure's technology and agrees to reasonably support such efforts as an ambassador for the platform, subject to mutually agreed terms in future agreements.

C. Responsibilities of Structure:

1. Technical Specifications and System Design: Structure shall provide CBW with technical specifications, system architecture, and implementation requirements necessary for the planning and deployment of SCADA system upgrades, and shall coordinate with Alaska Automation and other partners to ensure alignment of technical and operational efforts.
2. Manufacturing Facility Development: Structure shall work in good faith to plan, finance, and develop a hardware assembly and manufacturing facility in Wrangell, including conducting feasibility analyses, identifying capital investment strategies, and coordinating with CBW on site selection and infrastructure requirements.
3. Stakeholder Coordination: Structure shall participate in coordination efforts with CBW and relevant stakeholders, including state and federal agencies, to support the advancement of both the SCADA modernization effort and the manufacturing facility.
4. Good-Faith Negotiation of Agreements: Structure shall negotiate in good faith with CBW regarding long-term agreements, including service agreements, lease agreements, and other arrangements necessary to implement the objectives of this MOU.

V. FUTURE AGREEMENTS

The Parties anticipate entering into one or more definitive agreements that will govern the final development and implementation of the projects contemplated herein. Such agreements are expected to address, at a minimum, the procurement and implementation of SCADA systems, the design and construction of the manufacturing facility, and the terms of site control and occupancy.

The Parties further anticipate that a long-term ground lease will be negotiated for the manufacturing facility site at the Six-Mile Deepwater Port. Such lease may include provisions related to lease term, rental consideration, performance milestones, and revenue-sharing mechanisms tied to the operation of the manufacturing facility.

Additional agreements may address utility service terms, including electric and broadband capacity commitments, infrastructure cost allocation, financing arrangements, grant administration, and operational responsibilities.

VI. GENERAL TERMS

- A. Non-Binding Effect: This MOU is non-binding and imposes no obligations upon, nor grants any rights, preferential interests, or value to, the Parties hereto. No such obligations, rights, interests, or value shall accrue to any Party unless and until one or more binding definitive agreements are executed and, where applicable, appropriations are made from time to time by the CBW Assembly in support thereof. The purpose of this MOU is to set forth the respective intent of the Parties to advance the prompt planning, design, development, and construction of the Project. The Parties agree to diligently and in good faith negotiate the terms of such definitive agreement(s). In the event the Parties are unable to reach mutually acceptable terms, either Party may terminate this MOU without recourse to the other, unless otherwise expressly stated herein. Notwithstanding the foregoing, upon execution of any definitive agreement(s), the terms of such agreement(s) shall supersede and control over any contrary provisions of this non-binding MOU.
- B. Confidentiality: The Parties agree to maintain the confidentiality of proprietary and sensitive information shared in connection with this MOU, subject to applicable law.
- C. Term and Termination: This MOU shall remain in effect from the Effective Date through December 31, 2028, unless extended or terminated earlier by mutual consent or upon thirty (30) days' prior written notice. The Parties further agree that if, despite their good faith efforts, they are unable to reach a mutually acceptable definitive agreement(s), this non-binding MOU may be terminated by either Party upon written notice to the other.
- D. Governing Law: This MOU shall be governed by and construed under the laws of the State of Alaska.
- E. Future Obligations and Appropriations: The Parties acknowledge that no binding obligations, rights, or interests shall arise unless and until definitive agreements are executed and, where applicable, appropriations are made by the CBW Assembly. In the event that the Parties are unable to reach mutually acceptable definitive agreements despite good faith efforts, either Party may terminate this MOU without recourse.

VII. SIGNATURES

CITY AND BOROUGH OF WRANGELL

By: _____

Name: Mason F. Villarma

Title: Borough Manager

Date: _____

Structure

By: _____

Name: Blake Rider

Title: Co-Founder

Date: _____

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 14, 2026
	<u>Agenda Section</u>	13

ORDINANCE NO. 1101 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING SEVERAL SECTIONS IN CHAPTER 5.08 – SALES TAX, IN THE WRANGELL MUNICIPAL CODE

SUBMITTED BY:

Mason Villarma, Borough Manager

FISCAL NOTE:

Expenditure Required:

Fiscal Year (FY):	Amount: \$

Amount Budgeted:

FY:	\$

Account Number(s):

Account Name(s):

Unencumbered Balance(s) (prior to expenditure):

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Ord 1101. | 2. Existing Code Language for amended sections.

RECOMMENDATION MOTION:
Move to Approve first reading of Ordinance No. 1101 and move to a second reading with a Public Hearing to be held on May 12, 2026.

SUMMARY STATEMENT:

Overview

This ordinance updates multiple sections of Chapter 5.08 – Sales Tax, by repealing and replacing definitions and exemptions, and amending provisions related to tax collection and enforcement. The intent is to modernize the sales tax code, clarify applicability—particularly for services—and improve compliance and administration.

Key Changes

1. Updated Definitions (WMC 5.08.005)

The ordinance repeals and replaces the definitions section to provide clearer and more comprehensive terminology. Key updates include:

- Expanded definitions of **“services,” “seller,” and “retail sale”** to reflect modern business practices, including online sales and service-based transactions.
- Clarification of **“regular course of business,”** establishing a threshold of more than three days of activity per year.
- Inclusion of detailed definitions for **travel and adventure services**, ensuring these activities are clearly taxable when occurring within the Borough.
- Explicit recognition of **digital services** and non-cash transactions.

These updates provide clearer guidance for businesses and improve consistency in tax application.

2. Revised Exemptions (WMC 5.08.050)

The ordinance repeals and replaces the exemptions section to better define which transactions are not subject to sales tax. Key elements include:

- Maintaining common exemptions such as wages, medical services, and government transactions.
- Clarifying exemptions for **occasional or low-volume sales**, including thresholds for minimal activity.
- Providing more detailed rules for **nonprofits**, limiting exemptions to occasional activities rather than ongoing operations.
- Refining exemptions related to **out-of-borough sales, large single-purchase transactions, and travel and adventure services performed outside the Borough.**

These changes aim to reduce ambiguity and ensure exemptions are applied consistently.

3. Clarification of Tax Collection Responsibilities (WMC 5.08.080)

The ordinance reinforces that all businesses operating within the Borough, including storefronts, mobile vendors, and service providers—are responsible for collecting and remitting sales tax.

It further clarifies that:

- Sales tax revenues are Borough funds.
- Sellers are fully liable for taxes collected or required to be collected.

This ensures uniform application across all business models.

4. Strengthened Penalties and Enforcement (WMC 5.08.100)

The ordinance maintains and reinforces enforcement provisions, including:

- A **5% penalty** for unpaid taxes after one month past the reporting quarter.
- **1% monthly interest** on delinquent balances.
- Authority for the Assembly to waive penalties or interest in cases of verified medical hardship.
- A new provision allowing for **revocation of a local business license if taxes and reporting are not submitted within 45 days**.

These measures emphasize timely compliance and provide additional enforcement tools.

Purpose and Impact

Overall, this ordinance modernizes the Borough's sales tax code to reflect current economic activity, particularly in service-based and tourism-driven sectors. It improves clarity for taxpayers, ensures equitable application of the tax, and strengthens the Borough's ability to collect and enforce sales tax requirements.

CITY AND BOROUGH OF WRANGELL, ALASKA

ORDINANCE NO. 1101

AN ORDINANCE OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING SEVERAL SECTIONS IN CHAPTER 5.08 – SALES TAX, IN THE WRANGELL MUNICIPAL CODE

SEC. 1. Action. The purpose of this ordinance is to amend 5.08.080 (Duty to collect and make return) and 5.08.100 (Penalty and interest), and repeal and replace Sections 5.08.005 (Definitions) and 5.08.050 (Exemptions from Tax), in Chapter 5.08 – Sales Tax, in the Wrangell Municipal Code.

SEC. 2. Repeal and Replace. Sections 5.08.005 (Definitions) and 5.08.050 (Exemption from Tax) are hereby repealed and replaced in Chapter 5.08 – Sales Tax, in the Wrangell Municipal Code as follows:

5.08.005 Definitions.

For the purposes of this chapter, the following words and phrases have the meanings hereinafter respectively ascribed to them:

A. "Borough boundaries"

Means all lands, tidelands, submerged lands, and waterways lying within three nautical miles of the land of the City and Borough of Wrangell.

B. "Buyer or consumer"

Means, without limitation, every individual, receiver, assignee, trustee in bankruptcy, trust estate, member, firm, partnership, joint venture, club, company, business, trust, corporation, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit or otherwise.

C. "Common carrier"

Is a person or entity that holds itself out to the general public as providing transportation of goods for compensation and regularly issues bills of lading or other receipts for the carriage of goods.

D. "Finance director"

Means the borough finance director, or any other borough employee designated by the borough manager to perform the functions and duties of the finance director as described in the municipal code.

E. "Marine Service Center"

Means the repair services and upland storage areas owned by the City and Borough of

Wrangell, with a physical address of 525 Front Street, Wrangell, Alaska, situated along Wrangell Harbor, adjacent to Front Street, containing a total area of 443,005 square feet (10.17 acres), more or less, including, but not limited to, a 150-ton and a 300-ton mobile boat lift, a hydraulic trailer, a wash down area, upland storage, dock facilities, vessel haul out areas and supporting infrastructure necessary for marine operations.

F. “Regular Course of Business”

Means engaging in the sale of goods or services within the Borough with continuity, frequency, or regularity, including activity conducted for more than three (3) days within a calendar year, whether consecutive or non-consecutive. Multiple periods of operation by the same person or affiliated entities shall be aggregated for purposes of this determination. Activity conducted for three (3) days or fewer within a calendar year shall be considered occasional and not in the regular course of business. Participation limited solely to activities occurring on July 4 shall not constitute engaging in the regular course of business.

G. "Resale"

Means to sell again and is limited to goods which are resold per se or are physically present in a final product which is sold and is subject to tax at the time of final sale. Resale sales are not made to the final consumer.

H. "Resale of services"

Means the sales of intermediate services to a business where the charge for which will be passed directly by that business to a specific buyer.

I. "Retail sale"

Means any sale of goods or services, including barter, credit, installment and conditional sales, for any purpose other than resale in the regular course of business. The delivery of property in the borough is considered subject to sales tax if the retailer maintains any office, distribution or sales house within the borough, conducts online sales of goods and services for items deliverable to buyers or consumers within the borough, or solicits business or accepts orders through any agent, salesman, member or representative within the borough.

J. "Sale of services"

Means the sale of services, which includes parts and labor, for a specific job or task. Sales tax shall be computed on the invoice for the total job or task, said invoice period not to exceed 30 days.

K. "Sales price"

Means and includes the consideration, whether money, credit, rights or other property expressed in terms of money paid or delivered by a buyer to a seller, all without any deduction on account of the cost of property sold, the cost of materials used, labor costs, discounts, delivery costs, federal and state taxes, or any other expenses whatsoever paid or accrued, and without any deduction on account of losses.

L. "Sales tax"

Means and includes the tax levied in this chapter on gross revenues derived from all taxable commercial retail sales or services, said revenues being computed in dollars and cents, and the tax payable by the seller or the person performing the services.

M. "Seller"

Means any person or entity making a retail sale to a buyer or consumer, whether as agent, broker or principal, any person or entity performing services for remuneration, or a purchasing cooperative. Notwithstanding any other provision of this chapter, arrangements made with another person or agent, including, but not limited to, a travel agent, cruise ship business, broker or other representative, regardless of the location of the travel agent, cruise ship business, broker or other representative, by a provider of services, rentals or goods, to market such services, rentals or goods (including travel and adventure services), to provide such services, rentals, or goods to another person, or the transfer to the buyer of the right or privilege to receive such services, rentals or goods, are taxable sales by such provider, not a sale for resale, and such provider is a seller for the purposes of this chapter.

N. "Services"

Means all services of every manner and description provided in whole or part within the borough, including but not limited to:

1. Professional services;
2. Services in which a sale of property or product may be involved, including property or products made to order;
3. Utilities and utility services not constituting a sale of property or products, including but not limited to sewer, water, solid waste collection or disposal, electrical, telephone services and repair, natural gas, cable or satellite television, and Internet services;
4. The sale of transportation services;
5. Services rendered for compensation by any person who furnishes any such services in the course of his trade, business, or occupation, including all services rendered for commission;
6. Advertising, maintenance, recreation, amusement, and craftsman services;
7. Travel and adventure services and delivery services;
8. The rental of goods, equipment, vehicles, vessels, residential lodging, and commercial structures or other buildings and spaces therein; and
9. Digital services.

O. "Single-purchase sale"

Means a sale by a single purchase or invoice, which may consist of one or more items but which are purchased at the same time and there is a single invoice representing that sale. A single-purchase sale includes a sale of items by contract, bid, quote or other lump sum amount only if the sale is based on and computed as a single bid, quote, sum, or package price rather than as an accumulated sum or aggregation for prices of separate identifiable items, separable prices, or items purchased at different times.

P. "Travel and adventure services"

Includes, but is not limited to, tours and charters via air, land and water, guide services, admissions, lectures, transportation services (excluding air transportation), and the rental of lodging, aircraft, vehicles, watercraft, and equipment, including fishing, boating, camping and other tour or adventure related goods. Travel and adventure services also include sales of goods incidental or related to such services. Regardless of the location of any marketing, brokering, packaging, resale, assignment, or other arrangement and regardless of the beginning or ending of any other related services, the point of delivery of a travel and adventure service is within the borough if the ultimate consumer of the travel and adventure service receives any such service which begins or occurs within the corporate limits of the City and Borough of Wrangell.

Q. Tax on Noncash Considerations. When sales, rentals of property, or services are made, paid, performed or furnished for other than cash, the price shall be computed in dollars and cents on the reasonable value of the items sold, paid, performed or delivered.

R. Rent and Services Defined. The term "rent," as used in this chapter, includes rent of both real and personal property and the term "services" includes furnishing of labor and materials for accomplishing a specified result when the resulting object or product is not for resale by the purchaser in the ordinary course of business.

5.08.050 Exemptions from Tax

The following transactions are exempt from the tax levied under this chapter:

- A. Salaries and wages received by an employee from an employer;
- B. Sales made and services performed which are not in the regular course of business;
- C. Sales, and the gross receipts derived therefrom, when the aggregate amount when computed under WMC § 5.08.020 amounts to less than \$0.12;
- D. Sales, including such rentals and services, when the total sales and service prices derived by the seller or person furnishing such services does not aggregate \$500.00 in any calendar quarter year;
- E. Dues or fees to clubs, labor unions, or fraternal organizations;

- F. Sales by religious institutions and nonprofit organizations are exempt only when conducted on an occasional basis and not in the regular course of business (ex: bazaars, auctions, raffles, bake sales, etc.). Ongoing or regularly conducted commercial activities are subject to tax.
- G. Sales of insurance and bonds of guaranty and fidelity;
- H. Fees for medical, psychological, dental, hospital and veterinary services;
- I. All drugs and medicines prescribed by a physician and dispensed by a registered pharmacist;
- J. Remuneration for services and materials, including caskets, used or furnished for funerals;
- K. All sales of commodities made to a manufacturer, broker, wholesaler, or dealer and which are not consumed or destroyed by such purchaser, but which are resold in the same or an altered form, or which are used to package, crate or deliver the products of such purchaser. All retailers who qualify for the exemption presented must submit a resale form to the finance department. Sales tax exemptions for goods purchased wholesale will not be applied retroactively;
- L. All sales to a bona fide retailer when the same are purchased for resale in the ordinary course of business; in this connection, a retailer is one who regularly stocks merchandise for resale, displays the same to the public and holds himself or herself out as regularly engaged in the business of selling such products either during a regular season or throughout the year directed to the consumer;
- M. Gross receipts or proceeds derived from the transportation to and from grade or high schools in motor or other vehicles;
- N. Gross receipts or proceeds derived from servicing, freezing, storing, handling or wharfing of fish; or lumber or any other commodities awaiting shipment or in the process of being shipped;
- O. All telephonic, by-mail or online sales of goods which are to be used outside the borough, if the goods are sold to a buyer who is not physically present in the borough at the time of the order of goods or execution of the sale and who resides or has its principal place of business outside the borough, and if the goods are delivered to the buyer at a location outside the borough via common carrier or the U.S. Postal Service;
- P. That part of a sale of goods over \$5,000 when all items in a single-purchase sale are added together, and that part of a sale of services over \$5,000 for a single job or task. Invoices for sales of services shall be computed monthly or less for tax purposes;
- Q. Sales of services, or building and construction supplies, materials, or equipment, including rental of equipment or tools, to a licensed contractor for use in construction for resale;

- R. The value of new or used articles taken in trade as a credit or part payment on the sale of new articles shall be deductible from the total sales price of the new article;
- S. Gross receipts derived from services provided by day care centers and preschool facilities;
- T. Sales of services, or building and construction supplies, materials, or equipment, including rental of equipment or tools, to a licensed contractor for use in construction of projects under contract with the United States government, State of Alaska, City and Borough of Wrangell or any of its political subdivisions;
- U. Purchases made with food coupons, food stamps, or other type of certificate issued under 7 U.S.C. 2011-2025 (Food Stamp Act);
- V. Gross receipts derived from the sales of lawful games of chance and skill conducted by qualified organizations which hold a valid permit from the State of Alaska pursuant to Title 5, Chapter 15 of the Alaska Statutes;
- W. Purchases made with food vouchers or other type of certificate issued under 42 U.S.C. 1786 (Child Nutrition Act, WIC);
- X. Airfare or the air charter sales price paid for transportation of persons including that portion of a sale of travel or adventure services paid for air transportation of persons.
- Y. Gross receipts derived from travel and adventure services, charter services, and transportation services are exempt only to the extent such services are performed entirely outside the Borough. If any portion of the service is performed or delivered within the Borough, the portion of the sales price attributable to services performed within the Borough shall be subject to tax. The location where the sale is made, booked, or paid for shall not determine the applicability of this exemption.
- Z. That part of the sales price paid by the buyer for travel and adventure services purchased outside the borough or on a cruise ship which is not remitted, directly or indirectly, to the person providing or performing the service within the borough. For purposes of this exemption, "cruise ship" means:
1. A commercial passenger vessel that carries passengers for hire except that "cruise ship" does not include a vessel:
 - a. Authorized to carry fewer than 20 passengers;
 - b. That does not provide overnight accommodations and transportation for at least 20 passengers for hire; or
 - c. Operated by the United States, State of Alaska, or a foreign government.
- AA. Gross receipts or proceeds derived from sales to the United States government, State of

Alaska, City and Borough of Wrangell and any of its political subdivisions;

BB. Gross receipts derived from sales, services, rentals and transactions which the municipality is prohibited from taxing under the Constitution and laws of the United States or the State of Alaska;

SEC. 3. Amendment. Sections 5.08.080 (Duty to collect and make return) and 5.08.100 (Penalty and interest) are hereby amended in Chapter 5.08 – Sales Tax, in the Wrangell Municipal Code as follows:

5.08.080 Duty to collect and make return.

It is the duty of the retailer or person furnishing such services within the Borough, including but not limited to brick and mortar businesses, mobile vendors, travel services, and service providers, to collect the tax from the purchaser or consumer and make a return thereof to the borough. All sales taxes collected or which should have been collected pursuant to this chapter are borough moneys for which the seller is at all times liable to the borough. The seller is also liable for all moneys collected from the buyer as sales tax.

5.08.100 Penalty and interest.

In the event a return is not made, or the appropriate tax not paid within one month following the reporting quarter, a penalty of five percent of such tax as is unpaid shall be added to such tax for the first month of delinquency or any fraction thereof. Interest on all outstanding or delinquent sales tax balances shall accrue monthly at a rate of one percent as of the initial date of delinquency. The borough assembly may upon a verified showing of medical necessity, as the reason for a failure to pay sales tax in a timely manner, waive all or any portion of the penalty and/or interest assessed hereinabove. Such penalty and interest shall be collected in the same manner as the tax.

If a payment of sales tax and reporting is not made within 45 days, the Seller’s local business license may be revoked.

SEC. 4. Classification. This ordinance is of a permanent nature and shall be codified in the Wrangell Municipal Code.

SEC. 5. Effective Date. This ordinance shall be effective upon adoption.

PASSED IN FIRST READING: _____, 2026

PASSED IN SECOND READING: _____ 2026.

Patricia Gilbert, Borough Mayor

ATTEST:

Kim Lane, MMC, Borough Clerk

§ 5.08.005. Definitions.

For the purposes of this chapter, the following words and phrases have the meanings hereinafter respectively ascribed to them:

- A. "Borough boundaries" means all lands, tidelands, submerged lands, and waterways lying within three nautical miles of the land of the City and Borough of Wrangell.
- B. "Buyer or consumer" means, without limitation, every individual, receiver, assignee, trustee in bankruptcy, trust estate, member, firm, partnership, joint venture, club, company, business, trust, corporation, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit or otherwise.
- C. "Common carrier" is a person or entity that holds itself out to the general public as providing transportation of goods for compensation and regularly issues bills of lading or other receipts for the carriage of goods.
- D. "Finance director" means the borough finance director, or any other borough employee designated by the borough manager to perform the functions and duties of the finance director as described in the municipal code.
- E. "Marine Service Center" means the repair services and upland storage areas owned by the City and Borough of Wrangell, with a physical address of 525 Front Street, Wrangell, Alaska, situated along Wrangell Harbor, adjacent to Front Street, containing a total area of 443,005 square feet (10.17 acres), more or less, including, but not limited to, a 150-ton and a 300-ton mobile boat lift, a hydraulic trailer, a wash down area, upland storage, dock facilities, vessel haul out areas and supporting infrastructure necessary for marine operations.
- F. "Resale" means to sell again and is limited to goods which are resold per se or are physically present in a final product which is sold and is subject to tax at the time of final sale. Resale sales are not made to the final consumer.
- G. "Resale of services" means sales of intermediate services to a business where the charge for which will be passed directly by that business to a specific buyer.
- H. "Retail sale" means any sale of goods or services, including barter, credit, installment and conditional sales, for any purpose other than resale in the regular course of business. The delivery of property in the borough is considered subject to sales tax if the retailer maintains any office, distribution or sales house within the borough, conducts online sales of goods and services for items deliverable to buyers or consumers within the borough, or solicits business or accepts orders through any agent, salesman, member or representative within the borough.
- I. "Sale of services" means the sale of services, which includes parts and labor, for a specific job or task. Sales tax shall be computed on the invoice for the total job or task, said invoice period not to exceed 30 days.
- J. "Sales price" means and includes the consideration, whether money, credit, rights

or other property expressed in terms of money paid or delivered by a buyer to a seller, all without any deduction on account of the cost of property sold, the cost of materials used, labor costs, discounts, delivery costs, federal and state taxes, or any other expenses whatsoever paid or accrued, and without any deduction on account of losses.

- K. "Sales tax" means and includes the tax levied in this chapter on gross revenues derived from all taxable commercial retail sales or services, said revenues being computed in dollars and cents, and the tax payable by the seller or the person performing the services.
- L. "Seller" means any person or entity making a retail sale to a buyer or consumer, whether as agent, broker or principal, any person or entity performing services for remuneration, or a purchasing cooperative. Notwithstanding any other provision of this chapter, arrangements made with another person or agent, including, but not limited to, a travel agent, cruise ship business, broker or other representative, regardless of the location of the travel agent, cruise ship business, broker or other representative, by a provider of services, rentals or goods, to market such services, rentals or goods (including travel and adventure services), to provide such services, rentals, or goods to another person, or the transfer to the buyer of the right or privilege to receive such services, rentals or goods, are taxable sales by such provider, not a sale for resale, and such provider is a seller for the purposes of this chapter.
- M. "Services" includes all services of every manner and description provided in whole or part within the borough, including travel and adventure services and delivery services, that are performed or furnished for consideration whether in conjunction with the sale of goods or not, but does not include services rendered by an employee to an employer.
- N. "Single-purchase sale" means a sale by a single purchase or invoice, which may consist of one or more items but which are purchased at the same time and there is a single invoice representing that sale. A single-purchase sale includes a sale of items by contract, bid, quote or other lump sum amount only if the sale is based on and computed as a single bid, quote, sum, or package price rather than as an accumulated sum or aggregation for prices of separate identifiable items, separable prices, or items purchased at different times.
- O. "Travel and adventure services" includes, but is not limited to, tours and charters on land and water, guide services, admissions, lectures, transportation services (excluding air transportation), and the rental of lodging, aircraft, vehicles, watercraft, and equipment, including fishing, boating, camping and other tour or adventure related goods. Travel and adventure services also include sales of goods incidental or related to such services. Regardless of the location of any marketing, brokering, packaging, resale, assignment, or other arrangement and regardless of the beginning or ending of any other related services, the point of delivery of a travel and adventure service is within the borough if the ultimate consumer of the travel and adventure service receives any such service which begins or occurs

within the corporate limits of the City and Borough of Wrangell.

- P. Tax on Noncash Considerations. When sales, rentals of property, or services are made, paid, performed or furnished for other than cash, the price shall be computed in dollars and cents on the reasonable value of the items sold, paid, performed or delivered.
- Q. Rent and Services Defined. The term "rent," as used in this chapter, includes rent of both real and personal property and the term "services" includes furnishing of labor and materials for accomplishing a specified result when the resulting object or product is not for resale by the purchaser in the ordinary course of business.

§ 5.08.050. Exemptions from tax.

The following transactions are exempt from the tax levied under this chapter:

- A. Salaries and wages received by an employee from an employer;
- B. Sales made and services performed which are not in the regular course of business;
- C. Sales, and the gross receipts derived therefrom, when the aggregate amount when computed under WMC § 5.08.020 amounts to less than \$0.12;
- D. Sales, including such rentals and services, when the total sales and service prices derived by the seller or person furnishing such services does not aggregate \$200.00 in any calendar quarter year;
- E. Dues or fees to clubs, labor unions, or fraternal organizations;
- F. Gross receipts derived from sales of health care and funeral goods and services as follows:
 1. Sale of cemetery plots, caskets, funeral and burial related items, funeral charges and services by a funeral home;
 2. Professional services and supplies by a person licensed, qualified, or certified by the state as a doctor of medicine and surgery, a doctor of osteopathy and surgery, a chiropractor, a dentist, a naturopath, an optometrist, an audiologist, a hospital, a midwife, operator of a birth center, an acupuncturist, an occupational therapist, a physical therapist, a certified nurse aide, or a registered or practical nurse; provided, that the sale is within the scope of the state license or certificate;
 3. Controlled substances supplied and services performed pursuant to a prescription from a person listed in subsection (F)(2) of this section;
 4. Counseling services by a mental health professional including a psychotherapist, psychologist or psychological associate, a clinical social worker, an alcohol and drug counselor, or a marital and family therapist,

- licensed or certified by the state; provided, that the services are within the scope of the license or certificate;
5. Assisted living services provided in accordance with an assisted living plan and in an assisted living home licensed as such by the state;
 6. Sales of hospital services, or from sales of oxygen used for medical purposes, blood or blood plasma, artificial devices designed or altered for the use of a particular person with a disability, artificial limbs, eyes and organs, hearing aids, assistive mobility devices (e.g., crutches, canes, walkers, and wheelchairs);
 7. Services rendered by barbers, cosmeticians and masseurs are not exempt;
- G. All sales of commodities made to a manufacturer, broker, wholesaler, or dealer and which are not consumed or destroyed by such purchaser, but which are resold in the same or an altered form, or which are used to package, crate or deliver the products of such purchaser. All retailers who qualify for the exemption presented must submit a resale form to the finance department. Sales tax exemptions for goods purchased wholesale will not be applied retroactively;
 - H. All sales to a bona fide retailer when the same are purchased for resale in the ordinary course of business; in this connection, a retailer is one who regularly stocks merchandise for resale, displays the same to the public and holds himself or herself out as regularly engaged in the business of selling such products either during a regular season or throughout the year directed to the consumer;
 - I. Gross receipts or proceeds derived from the transportation to and from grade or high schools in motor or other vehicles;
 - J. Gross receipts or proceeds derived from servicing, freezing, storing, handling or wharfing of fish; or lumber or any other commodities awaiting shipment or in the process of being shipped;
 - K. Gross receipts or proceeds derived from sales to the United States government, State of Alaska, City and Borough of Wrangell and any of its political subdivisions;
 - L. All sales for consumption outside of the borough if delivered by a common carrier by air, land or water to the purchaser;
 - M. That part of a sale of goods over \$5,000 when all items in a single-purchase sale are added together, and that part of a sale of services over \$5,000 for a single job or task. Invoices for sales of services shall be computed monthly or less for tax purposes;
 - N. All sales of newspaper;
 - O. Sales of services, or building and construction supplies, materials, or equipment, including rental of equipment or tools, to a licensed contractor for use in construction for resale;

- P. The value of new or used articles taken in trade as a credit or part payment on the sale of new articles shall be deductible from the total sales price of the new article;
- Q. Gross receipts derived from sales, services, rentals and transactions which the municipality is prohibited from taxing under the Constitution and laws of the United States or the State of Alaska;
- R. Gross receipts derived from services provided by day care centers and preschool facilities;
- S. Sales of services, or building and construction supplies, materials, or equipment, including rental of equipment or tools, to a licensed contractor for use in construction of projects under contract with the United States government, State of Alaska, City and Borough of Wrangell or any of its political subdivisions;
- T. Purchases made with food coupons, food stamps, or other type of certificate issued under 7 U.S.C. 2011-2025 (Food Stamp Act);
- U. Gross receipts derived from the sales of lawful games of chance and skill conducted by qualified organizations which hold a valid permit from the State of Alaska pursuant to Title 5, Chapter 15 of the Alaska Statutes;
- V. Purchases made with food vouchers or other type of certificate issued under 42 U.S.C. 1786 (Child Nutrition Act, WIC);
- W. Gross receipts derived from services provided by any form of air service are exempt;
- X. That part of the sales price paid by the buyer for travel and adventure services purchased outside the borough or on a cruise ship which is not remitted, directly or indirectly, to the person providing or performing the service within the borough. For purposes of this exemption, "cruise ship" means:
 - 1. A commercial passenger vessel that carries passengers for hire except that "cruise ship" does not include a vessel:
 - a. Authorized to carry fewer than 20 passengers;
 - b. That does not provide overnight accommodations and transportation for at least 20 passengers for hire; or
 - c. Operated by the United States, State of Alaska, or a foreign government.

§ 5.08.080. Duty to collect and make return.

- A. It is the duty of the retailer or person furnishing such services to collect the tax from the purchaser or consumer and make a return thereof to the borough. All sales taxes collected or which should have been collected pursuant to this chapter are borough moneys for which the seller is at all times liable to the borough. The seller is also liable for all moneys collected from the buyer as sales tax.
- B. Any person acquiring an ownership interest in an ongoing business or the accounts receivable of a business, whether by purchase, foreclosure, or otherwise, shall be liable for the payment of taxes, penalties, interest, fees and costs accruing and unpaid to the borough on account of the operation of the business by the former

owner, owners or assigns. The borough may continue to make efforts to collect the tax from the person who owned the business at the time the liability was incurred.

- C. The liability of a purchaser or other entity for outstanding taxes, penalties, interest, fees and costs accrued and unpaid by the former owner shall be limited to an amount stated in writing by the borough in response to a release of information request. The borough shall have 15 days to respond to the request.
- D. The president and any officer, employee or agent of a corporation having control or supervision of or charged with the responsibility of filing sales tax returns or remitting sales taxes is personally liable for any unpaid corporate sales taxes, penalties, interest, fees and costs accruing and unpaid to the borough. Dissolution of, or sale of, or other change in the form of the corporation does not discharge this liability.

§ 5.08.100. Penalty and interest.

In the event a return is not made, or the appropriate tax not paid within one month following the reporting quarter, a penalty of five percent of such tax as is unpaid shall be added to such tax for the first month of delinquency or any fraction thereof. Interest on all outstanding or delinquent sales tax balances shall accrue monthly at a rate of one percent as of the initial date of delinquency. The borough assembly may upon a verified showing of medical necessity, as the reason for a failure to pay sales tax in a timely manner, waive all or any portion of the penalty and/or interest assessed hereinabove. Such penalty and interest shall be collected in the same manner as the tax.

**CITY & BOROUGH OF WRANGELL, ALASKA
BOROUGH ASSEMBLY AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 14, 2026
	<u>Agenda Section</u>	13

ORDINANCE NO. 1100 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADDING CHAPTER 6.09 – LOCAL BUSINESS LICENSE, IN THE WRANGELL MUNICIPAL CODE

SUBMITTED BY:

Mason Villarma, Borough Manager

FISCAL NOTE:

Expenditure Required:

Fiscal Year (FY):	Amount: \$

Amount Budgeted:

FY:	\$
-----	----

Account Number(s):

Account Name(s):

Unencumbered Balance(s) (prior to expenditure):

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Ord 1100.

RECOMMENDATION MOTION:
Move to Approve first reading of Ordinance No. 1100 and move to a second reading with a Public Hearing to be held on May 12, 2026.

SUMMARY STATEMENT:

Overview

This ordinance establishes a new Chapter 6.09 in the Wrangell Municipal Code requiring all businesses operating within the City and Borough of Wrangell to obtain and maintain a local business license. The intent is to improve business accountability, support sales tax compliance, and create a consistent framework for regulating commercial activity.

Summary of Key Provisions

The ordinance requires all sellers providing goods or services within the Borough—including brick-and-mortar businesses, mobile vendors, and online retailers—to obtain a local business license. Licenses will be issued by the Finance Director and must be displayed at the place of business or, for online sellers, included on marketplace platforms.

Business licenses will be renewed every two years, with applications and applicable fees due by June 30 of renewal years. An initial implementation provision allows current businesses in good standing with sales tax reporting to receive a license at no cost in 2026.

The ordinance prohibits operating a business within the Borough without a valid license and establishes a system for tracking compliance, particularly with sales tax obligations.

Limited exemptions are provided, including for minors engaging in occasional sales, nonprofit and religious organizations, and resellers (who must still obtain a license but may apply for a resale certificate). Fees for licenses will be set by resolution of the Assembly following a public hearing.

Purpose and Impact

This ordinance creates a formal business licensing program to enhance oversight of commercial activity, improve communication with businesses, and strengthen enforcement of sales tax requirements. It promotes fairness among businesses and supports the Borough's ability to effectively administer its regulatory and revenue systems.

CITY AND BOROUGH OF WRANGELL, ALASKA

ORDINANCE NO. 1100

AN ORDINANCE OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADDING CHAPTER 6.09 – LOCAL BUSINESS LICENSE, IN THE WRANGELL MUNICIPAL CODE

SEC. 1. Action. The purpose of this ordinance is to add Chapter 6.09 – Local Business License, to Title 6 – Business Taxes, Licenses, and Regulations, in the Wrangell Municipal Code.

SEC. 2. Addition. Chapter 6.09 – Local Business License, is added to Title 6 – Business Taxes, Licenses, and Regulations, in the Wrangell Municipal Code as follows:

Chapter 6.09 – Local Business License

A. Any Seller, as defined in Section 5.08.005.L, providing goods or services within City and Borough boundaries whether on a regular or temporary basis shall be required to apply for and maintain a local business license. This includes online marketplace retailers and all mobile vendors within City and Borough boundaries.

B. Business licenses renew every 2 years on July 1 of the even numbered years.

C. Sellers must submit a formal application and pay any applicable fees to the Finance Director by June 30 of the renewal year to remain in good standing. All businesses that have submitted an application and applicable fees and which are not delinquent in sales tax reporting and payments shall be issued a new Business License. For the initial period in 2026, all current businesses that are up to date on sales tax reporting and payments shall be issued a business license automatically and with no fee on July 1, 2026. Thereafter these businesses shall apply and remit any applicable fees.

D. Businesses Licenses will be issued by the Finance Director and must be prominently displayed wherever the Seller conducts business including but not limited to a brick and mortar place of retail or service, a motor vehicle or vessel in the business of transportation/travel, a table in a community market, or leased vendor booths.

E. Business license numbers shall be provided on the issued business license. All Sellers operating an online business platform shall display this number on online marketplace websites.

F. The Finance Director shall utilize the Business license database to ensure compliance with sales tax remittance outlined in 5.08.080.

G. No person or entity may sell goods or services for commercial purposes within City and Borough of Wrangell boundaries without holding a valid, non-expired local Business license.

H. Exemptions:

1) Resellers must hold a valid non-expired business license and may apply for an additional Resale Certificate exempting them from the requirement to remit sales tax as outlined in Section 5.08.050G. Resellers must submit a resale certificate application and any applicable fees to the Finance Director by June 30 of even numbered years along with their renewal application for business license.

2) Individuals who are under the age of eighteen (18) must apply for a no-cost Juvenile Business License. Individuals under the age of eighteen (18) who personally engage in occasional or temporary sales of goods are exempt from the obligation to collect or remit Borough sales tax. This exemption applies only to sales conducted personally by the minor and not on behalf of a commercial enterprise or business operated by an adult. This exemption does not apply to sales conducted from a permanent business location, through employees or agents, or as part of a regularly established commercial business.

3) Nonprofit organizations as defined by the Federal Government are exempt from the requirement to hold a business license. They are, however, required to remit sales tax unless specifically exempted under Section 5.08.050.

4) Religious organizations are exempt from a business license requirement.

A person seeking a business license within the borough shall pay the required business license fee that is established by the borough assembly, by resolution, and listed on the established fees and rates table. A public hearing shall be required on the resolution that establishes such fees and rates.

SEC. 3. Classification. This ordinance is of a permanent nature and shall be codified in the Wrangell Municipal Code.

SEC. 4. Effective Date. This ordinance shall be effective upon adoption.

PASSED IN FIRST READING: _____, 2026

PASSED IN SECOND READING: _____, 2026.

Patricia Gilbert, Borough Mayor

ATTEST:

Kim Lane, MMC, Borough Clerk

**CITY & BOROUGH OF WRANGELL, ALASKA
BOROUGH ASSEMBLY AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 14, 2026
	<u>Agenda Section</u>	13

Approval of a Contract Award to IP Mechanical Contractors, LLC for the Stikine Middle School Boiler Replacement Project

SUBMITTED BY:

Amber Al-Haddad, Capital Projects Director

<u>FISCAL NOTE:</u>	
Expenditure Required: \$342,720	
Fiscal Year (FY): 26	Amount: \$342,720
Amount Budgeted:	
FY:2026	
Account Number(s):	
Account Name(s):	
Wrangell Schools Renovations – 3 Sites CIP Fund	

<u>Reviews/Approvals/Recommendations</u>	
<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Bid Opening Summary and Checklist for the Stikine Middle School Boiler Replacement Project

RECOMMENDATION MOTION:
Move to Approve a Contract Award to IP Mechanical Contractors, LLC for the Stikine Middle School Boiler Replacement Project.

SUMMARY STATEMENT:

The Stikine Middle School Boiler Replacement was originally included in the Wrangell Schools Renovation project. Due to the urgent nature of the replacement, the Department of Education permitted the Borough to expedite the work as a standalone project.

Following a competitive solicitation, three bids were received on April 7. The lowest bid was submitted by IP Mechanical Contractors, LLC, totaling \$342,720 as the base bid amount.

At this time, the Additive Alternate for the replacement of the boiler flue/stack will not be awarded. Instead, the stack's condition will be evaluated during an inspection, the scope of which is included in the base bid. If the inspection confirms that the stack's condition warrants replacement, the Borough will then award the additive alternate in the amount of \$51,000 to the contractor.

The Department of Education has reviewed the bids and supports the recommendation to award to the low bidder.

Administration recommends the Borough Assembly approve the contract award for the Stikine Middle School Boiler Replacement to IP Mechanical Contractors in the amount of \$342,720.

City and Borough of Wrangell, Alaska

Stikine Middle School Boiler Replacement

Bid Opening Checklist and Tabulation Summary

Bid Opening Date: April 7, 2026 @ 2:00 p.m. - Assembly Chambers

Bidder's Name	Bid Form	Bid Schedule	Bid Security	Addenda		Base Bid	Base Bid Modification	Additive Alternate A	Add Alt A Modification	Total Bid with Additive Alt A	Total Based on 5% Local Bidder Preference
				#1							
Ketchikan Mechanical Inc	X	X	X	X		\$ 388,597.44		\$ 57,238.92		\$ 445,836.36	
Schmolck Mechanical Contractors Inc	X	X	X	X		\$ 358,813.00		\$ 40,134.00		\$ 398,947.00	
JP Mechanical Contractors LLC	X	X	X	X		\$ 342,720.00		\$ 51,000.00		\$ 393,720.00	

Verified By: 

Witnessed By: 

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 14, 2026
	<u>Agenda Section</u>	13

RESOLUTION No. 04-26-2041 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA AMENDING THE FY 2026 BUDGET BY TRANSFERING \$25,000 FROM THE MILL PROPERTY DEVELOPMENT FUND TO THE DEEP-WATER PORT SITE PLANNING PROJECT AND AUTHORIZING EXPENDITURES

SUBMITTED BY:

Amber Al-Haddad, Capital Projects Director

FISCAL NOTE:

Expenditure Required: \$25,000	
Fiscal Year (FY): 26	Amount: \$25,000
Amount Budgeted:	
FY:2026	\$0
Account Number(s):	
Account Name(s):	
Deep Water Port Planning Project CIP Fund	

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. RES NO. 04-26-2041

RECOMMENDATION MOTION:
Move to Approve Resolution No. 04-26-2041.

SUMMARY STATEMENT:

The City and Borough of Wrangell entered into a Prospective Purchaser Agreement with the State of Alaska prior to purchasing the former 6-mile sawmill property. In exchange for the limited liability the State offered through that agreement, the Borough is required to perform a Phase I Environmental Site Assessment (ESA), followed by a Phase II ESA as determined by the findings of the Phase I ESA.

Engineering services were competitively solicited to assist the City and Borough of Wrangell with the ESA work. Seven proposals were received, and Nortech was selected as the highest-ranking proposer. With negotiations complete with Nortech for the Phase I ESA work, a budget amendment is necessary to advance the project through contract development phase. Funding for this work is designated to come from the Mill Property Development Fund.

The Phase II ESA will have planned funding through the Port Infrastructure Development Program (PIDP).

Resolution 04-26-2041 amends the FY26 budget by transferring \$25,000 from the Mill Property Development Fund to the 4-Acre Deep Water Port Site Planning project and authorizing expenditures FOR THE Phase I ESA work.

**CITY AND BOROUGH OF WRANGELL
RESOLUTION No. 04-26-2041**

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2026 BUDGET BY TRANSFRERING \$25,000 FROM THE MILL PROPERTY DEVELOPMENT FUND TO THE DEEP-WATER PORT SITE PLANNING PROJECT AND AUTHORIZING EXPENDITURES

WHEREAS, the City and Borough of Wrangell, Alaska adopted the budget for all funds of the City and Borough of Wrangell, Alaska for the fiscal year 2025–2026 and requires that the Borough Assembly approve any budget amendments over those amounts adopted; and

WHEREAS, the City and Borough of Wrangell is obligated under the Prospective Purchaser Agreement entered into with the State of Alaska to perform Environmental Site Assessments at the Deep Water Port Site (formerly known as the Silver Bay Logging Mill Site); and

WHEREAS, a budget amendment, in the amount of \$25,000, is required as funding necessary for the professional services work associated with the Phase I Environmental Site Assessment.

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

Section 1: The Assembly of the City and Borough of Wrangell hereby amends the FY26 budget by transferring \$25,000 from the Mill Property Development Fund to the Deep Water Port Site Planning project CIP Fund and authorizes project expenditures.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 14th DAY OF APRIL 2026.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 14 th , 2026
	<u>Agenda Section</u>	13

RESOLUTION No. 04-26-2034 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, APPROVING A 2% COST OF LIVING ADJUSTMENT (COLA) INCREASE TO THE NON-UNION EMPLOYEE WAGE AND GRADE TABLE AND ADDING GRADE 12 UNDER THE TEMPORARY/PART-TIME/SEASONAL EMPLOYEES SECTION

SUBMITTED BY:

Mason Villarma, Borough Manager

FISCAL NOTE:

Expenditure Required:

Amount Budgeted:

 FY: 2026 \$ 0

Account Number(s):

Account Name(s):

Unencumbered Balance(s) (prior to expenditure):

 \$0

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Res 04-26-2034 2) Non-Union Wage & Grade Table 3) Exhibit A – Non-union Wage & Grade Table as Amended 4) Exhibit B – Union Wage & Grade Table (Appendix B-3 of CBA 2024-2027)

RECOMMENDATION MOTION:
Move to Approve Resolution 04-26-2034.

SUMMARY STATEMENT:

This resolution approves a two percent (2%) Cost of Living Adjustment (COLA) to the Non-Union Wage and Grade Table, consistent with the COLA provided under the Borough's current Collective Bargaining Agreement for union employees. While not required to match union adjustments, the Assembly may consider such changes periodically to support overall compensation competitiveness and workforce stability.

In addition to the COLA adjustment, this resolution establishes a new Grade 12 within the Temporary/Part-Time/Seasonal employee classification. This addition is intended to address ongoing recruitment and retention challenges for Cruise Ship Facility Security Officer positions. The Borough has experienced difficulty filling these seasonal roles at current wage levels, and the added grade provides flexibility to offer more competitive compensation in alignment with current labor market conditions.

The updated Non-Union Wage and Grade Table is included as Exhibit "A" and will replace all previous tables. The Union Wage and Grade Table is included as Exhibit "B" for reference only and is not modified by this action.

The proposed changes are effective July 1, 2026.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION No. 04-26-2034

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, APPROVING A 2% COST OF LIVING ADJUSTMENT (COLA) INCREASE TO THE NON-UNION EMPLOYEE WAGE AND GRADE TABLE AND ADDING GRADE 12 UNDER THE TEMPORARY/PART-TIME/SEASONAL EMPLOYEES SECTION

WHEREAS, the City and Borough of Wrangell establishes wage and grade tables to provide a structured and equitable compensation system for Borough employees; and

WHEREAS, the Borough has entered into a Collective Bargaining Agreement with its union employees, which includes a Cost of Living Adjustment (COLA) as set forth in Appendix B-3 of that agreement; and

WHEREAS, the Assembly may, from time to time, consider adjustments to non-union compensation in relation to changes in union compensation in order to support fairness, internal equity, and workforce stability; and

WHEREAS, the Assembly finds that it is appropriate at this time to amend the Non-Union Wage and Grade Table to reflect a two percent (2%) Cost of Living Adjustment; and

WHEREAS, the Borough has experienced ongoing difficulty recruiting and retaining qualified seasonal and temporary employees for Cruise Ship Facility Security Officer positions; and

WHEREAS, the Assembly finds that adding an additional pay grade to the Non-Union Wage and Grade Table will provide needed flexibility to offer competitive wages for these positions and support continued port operations; and

WHEREAS, the proposed Non-Union Wage and Grade Table, attached as Exhibit "A," reflects these adjustments, including the addition of Grade 12; and

WHEREAS, the Union Wage and Grade Table, attached as Exhibit "B," reflects the agreed-upon compensation structure pursuant to the current Collective Bargaining Agreement and is included for reference without modification; and

WHEREAS, the Assembly finds that adoption of the updated wage and grade tables is in the best interest of the City and Borough of Wrangell and its employees;

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

Section 1: Adoption of Non-Union Wage and Grade Table. The Non-Union Wage and Grade Table attached hereto as Exhibit "A," reflecting a two percent (2%) Cost of Living Adjustment and the addition of Grade 12, is hereby adopted and shall replace and supersede all prior non-union wage and grade tables.

Section 2: Recognition of Union Wage and Grade Table. The Union Wage and Grade Table attached hereto as Exhibit "B" is acknowledged as the current compensation structure established under the applicable Collective Bargaining Agreement and is included for reference only, with no modifications made by this Resolution.

Section 3: Intent. Nothing in this Resolution shall be construed to establish a requirement that non-union compensation adjustments mirror those of union employees, and future adjustments shall be determined by the Assembly based on circumstances at that time.

Section 4: Effective Date. The Non-Union Wage and Grade Table adopted herein shall become effective July 1, 2026.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 14th DAY APRIL, 2026.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

Permanent Non-exempt Employee Pay Plan, City and Borough of Wrangell, Hourly Compensation

Effective July 1, 2026

Grade	Step	1	2	3	4	5	6	7	8	9	10	11	12	13
8		17.34	17.69	18.04	18.40	18.77	19.14	19.53	19.92	20.32	20.72	21.14	21.56	21.99
9		17.85	18.21	18.57	18.94	19.32	19.71	20.10	20.50	20.91	21.33	21.76	22.19	22.64
10		18.87	19.25	19.63	20.02	20.43	20.83	21.25	21.68	22.11	22.55	23.00	23.46	23.93
11		19.38	19.77	20.16	20.57	20.98	21.40	21.83	22.26	22.71	23.16	23.62	24.10	24.58
12		20.40	20.81	21.22	21.65	22.08	22.52	22.97	23.43	23.90	24.38	24.87	25.36	25.87
13		21.42	21.85	22.29	22.73	23.19	23.65	24.12	24.60	25.10	25.60	26.11	26.63	27.17
14		22.44	22.89	23.35	23.81	24.29	24.78	25.27	25.78	26.29	26.82	27.35	27.90	28.46
15		23.46	23.93	24.41	24.90	25.39	25.90	26.42	26.95	27.49	28.04	28.60	29.17	29.75
16		24.48	24.97	25.47	25.98	26.50	27.03	27.57	28.12	28.68	29.26	29.84	30.44	31.05
17		25.50	26.01	26.53	27.06	27.60	28.15	28.72	29.29	29.88	30.47	31.08	31.71	32.34
18		26.52	27.05	27.59	28.14	28.71	29.28	29.87	30.46	31.07	31.69	32.33	32.97	33.63
19		28.56	29.13	29.71	30.31	30.91	31.53	32.16	32.81	33.46	34.13	34.81	35.51	36.22
20		33.66	34.33	35.02	35.72	36.43	37.16	37.91	38.66	39.44	40.23	41.03	41.85	42.69
21		34.68	35.37	36.08	36.80	37.54	38.29	39.06	39.84	40.63	41.45	42.27	43.12	43.98
22		36.72	37.45	38.20	38.97	39.75	40.54	41.35	42.18	43.02	43.88	44.76	45.66	46.57

8	Custodian	14	Public Works Administrative Assistant	18	Administrative Assistant - Police Corrections Sergeant
9	Library Assistant I	15	Accounting Clerk Utility Accounts Clerk Property & Sales Tax Clerk	19	Senior Staff Accountant Marketing & Community Development Coordinator
12	Library Assistant II Nolan Center Attendant Nolan Center Coordinator	16	Dispatch/Corrections Officer	20	Police Officer Probationary
13	Recreation Coordinator	17	Police Officer Recruit	21	Police Officer
				22	Fire/EMS Administrator Police Sergeant

Permanent, Salaried (Exempt) Employee Pay Plan, City and Borough of Wrangell, Monthly Compensation

Grade	Step	1	2	3	4	5	6	7	8	9	10	11	12	13
23		4,645.29	4,738.20	4,832.96	4,929.62	5,028.21	5,128.77	5,231.35	5,335.98	5,442.70	5,551.55	5,662.58	5,775.83	5,891.35
24		4,796.77	4,892.70	4,990.56	5,090.37	5,192.17	5,296.02	5,401.94	5,509.98	5,620.18	5,732.58	5,847.23	5,964.18	6,083.46
25		5,099.72	5,201.71	5,305.75	5,411.86	5,520.10	5,630.50	5,743.11	5,857.98	5,975.13	6,094.64	6,216.53	6,340.86	6,467.68
26		5,251.20	5,356.22	5,463.35	5,572.61	5,684.06	5,797.75	5,913.70	6,031.97	6,152.61	6,275.67	6,401.18	6,529.20	6,659.79
27		5,467.51	5,576.86	5,688.40	5,802.17	5,918.21	6,036.58	6,157.31	6,280.45	6,406.06	6,534.18	6,664.87	6,798.17	6,934.13
28		5,683.83	5,797.51	5,913.46	6,031.73	6,152.36	6,275.41	6,400.92	6,528.93	6,659.51	6,792.70	6,928.56	7,067.13	7,208.47
29		5,918.91	6,037.29	6,158.03	6,281.19	6,406.82	6,534.95	6,665.65	6,798.97	6,934.95	7,073.64	7,215.12	7,359.42	7,506.61
30		6,171.65	6,295.08	6,420.98	6,549.40	6,680.39	6,814.00	6,950.28	7,089.28	7,231.07	7,375.69	7,523.20	7,673.67	7,827.14
31		6,424.38	6,552.87	6,683.93	6,817.61	6,953.96	7,093.04	7,234.90	7,379.60	7,527.19	7,677.73	7,831.29	7,987.91	8,147.67
32		6,851.33	6,988.35	7,128.12	7,270.68	7,416.09	7,564.42	7,715.71	7,870.02	8,027.42	8,187.97	8,351.73	8,518.76	8,689.14
33		7,071.59	7,213.02	7,357.28	7,504.43	7,654.52	7,807.61	7,963.76	8,123.04	8,285.50	8,451.21	8,620.23	8,792.63	8,968.49
34		7,291.86	7,437.69	7,586.45	7,738.18	7,892.94	8,050.80	8,211.82	8,376.05	8,543.57	8,714.44	8,888.73	9,066.51	9,247.84
35		7,583.22	7,734.89	7,889.58	8,047.38	8,208.32	8,372.49	8,539.94	8,710.74	8,884.95	9,062.65	9,243.91	9,428.78	9,617.36
36		7,886.73	8,044.46	8,205.35	8,369.46	8,536.85	8,707.59	8,881.74	9,059.37	9,240.56	9,425.37	9,613.88	9,806.16	10,002.28
37		8,202.37	8,366.42	8,533.75	8,704.42	8,878.51	9,056.08	9,237.21	9,421.95	9,610.39	9,802.60	9,998.65	10,198.62	10,402.59
38		8,530.16	8,700.76	8,874.78	9,052.27	9,233.32	9,417.99	9,606.35	9,798.47	9,994.44	10,194.33	10,398.22	10,606.18	10,818.31
39		8,871.19	9,048.61	9,229.59	9,414.18	9,602.46	9,794.51	9,990.40	10,190.21	10,394.01	10,601.89	10,813.93	11,030.21	11,250.81
40		9,016.80	9,197.14	9,381.08	9,568.70	9,760.07	9,955.28	10,154.38	10,357.47	10,564.62	10,775.91	10,991.43	11,211.26	11,435.48

26	Library Director Executive Assistant	32	Senior Project Manager	35	Capital Projects Director Public Works Director
28	Fire Chief Nolan Center Director Construction and Facility Manager	33	Economic Development Director Borough Controller	37	Finance Director
30	Parks & Recreation/ Maintenance Director	34	Electrical Superintendent Port & Harbor Director	39	Police Chief

Temporary/Part-time/Seasonal Employees
Hourly Compensation

Grade	Step	1	2	3	4	5	6	7	8	9	10	11	12	13	
7		14.28	14.57	14.86	15.15	15.46	15.77	16.08	16.40	16.73	17.07	17.41	17.76	18.11	
8		16.32	16.65	16.98	17.32	17.67	18.02	18.38	18.75	19.12	19.50	19.89	20.29	20.70	
9		19.38	19.77	20.16	20.57	20.98	21.40	21.83	22.26	22.71	23.16	23.62	24.10	24.58	
10		Fixed hourly rate of \$20.00 per hour													
11		Fixed hourly rate of \$30.00 per hour													
12		25.00	25.83	26.67	27.50	28.33	29.17	30.00	30.83	31.67	32.50	33.33	34.17	35.00	

7	Nolan Center Theater Temporary Worker	9	Election Chair and Co-Chair Person Parks Maintenance Temporary Worker Port & Harbor Maintenance Temporary Worker Maintenance/Custodian Temporary Worker	10	Intern Position
8	Aquatics & Recreation Temporary Worker Election Worker Library Technician			11	Dispatch/Corrections Officer Temporary Worker
				12	Cruise Ship Facility Security Officer

Appendix B-3

Appendix B-3

Union Wage and Grade Table														
Effective July 1, 2026														
Position	Grade	1	2	3	4	5	6	7	8	9	10	11	12	13
Harbor Maintenance/Security	15	22.81	23.26	23.73	24.20	24.69	25.18	25.68	26.20	26.72	27.26	27.80	28.36	28.93
Sanitation Worker	15	22.81	23.26	23.73	24.20	24.69	25.18	25.68	26.20	26.72	27.26	27.80	28.36	28.93
Maint Specialist I / Heavy Equipment Operator Tra	15	22.81	23.26	23.73	24.20	24.69	25.18	25.68	26.20	26.72	27.26	27.80	28.36	28.93
Administrative Assistant-Harbors	15	22.81	23.26	23.73	24.20	24.69	25.18	25.68	26.20	26.72	27.26	27.80	28.36	28.93
Custodian - Light Maintenance	15	22.81	23.26	23.73	24.20	24.69	25.18	25.68	26.20	26.72	27.26	27.80	28.36	28.93
Parks Light Maintenance	15	22.81	23.26	23.73	24.20	24.69	25.18	25.68	26.20	26.72	27.26	27.80	28.36	28.93
Water Trt. Plt. Apprentice	16	23.84	24.32	24.81	25.30	25.81	26.32	26.85	27.39	27.94	28.49	29.06	29.65	30.24
Sanitation Operator	17	24.96	25.46	25.97	26.49	27.01	27.56	28.11	28.67	29.24	29.83	30.42	31.03	31.65
Recreation Facility Maintenance Specialist	17	24.96	25.46	25.97	26.49	27.01	27.56	28.11	28.67	29.24	29.83	30.42	31.03	31.65
Marine Service Center Relief Operator	18	26.15	26.67	27.20	27.75	28.30	28.87	29.44	30.03	30.63	31.25	31.87	32.51	33.16
Mechanic	19	27.33	27.88	28.44	29.01	29.59	30.18	30.78	31.40	32.02	32.67	33.32	33.98	34.66
Maint. Specialist II/Heavy Equip Operator	19	27.33	27.88	28.44	29.01	29.59	30.18	30.78	31.40	32.02	32.67	33.32	33.98	34.66
Water/Wastewater Treatment Operator	19	27.33	27.88	28.44	29.01	29.59	30.18	30.78	31.40	32.02	32.67	33.32	33.98	34.66
Facility Maintenance Specialist Lead	19	27.33	27.88	28.44	29.01	29.59	30.18	30.78	31.40	32.02	32.67	33.32	33.98	34.66
Diesel Electric Mechanic Assistant	19	27.33	27.88	28.44	29.01	29.59	30.18	30.78	31.40	32.02	32.67	33.32	33.98	34.66
Port & Harbor Maintenance	19	27.33	27.88	28.44	29.01	29.59	30.18	30.78	31.40	32.02	32.67	33.32	33.98	34.66
Sanitation Lead	20	28.64	29.21	29.80	30.39	31.00	31.62	32.25	32.90	33.55	34.23	34.91	35.61	36.32
Marine Service Center & Harbor Team Leader	20	28.64	29.21	29.80	30.39	31.00	31.62	32.25	32.90	33.55	34.23	34.91	35.61	36.32
Power Generation Mechanic/Operator	20	28.64	29.21	29.80	30.39	31.00	31.62	32.25	32.90	33.55	34.23	34.91	35.61	36.32
Water / Wastewater Treatment Operator - Level II	21	29.75	30.35	30.96	31.57	32.21	32.85	33.51	34.18	34.86	35.56	36.27	36.99	37.73
Maint. Specialist III/Heavy Equip Operator	22	30.95	31.57	32.20	32.84	33.50	34.17	34.85	35.55	36.26	36.98	37.72	38.48	39.25
Mechanic Lead	23	32.14	32.78	33.44	34.11	34.79	35.48	36.19	36.92	37.66	38.41	39.18	39.96	40.76
Wastewater Treatment Leadman	24	33.48	34.15	34.84	35.53	36.25	36.97	37.71	38.46	39.23	40.02	40.82	41.63	42.47
Public Works Foreman	25	34.83	35.53	36.24	36.96	37.70	38.46	39.22	40.01	40.81	41.63	42.46	43.31	44.17
Water Treatment Operator Lead	26	36.32	37.04	37.78	38.54	39.31	40.10	40.90	41.72	42.55	43.40	44.27	45.15	46.06
Electrical Lineman	27	47.91	48.85	49.80	50.77	51.77	52.78	53.81	54.86	55.93	57.02	58.13	59.27	60.42
Electrical Line Foreman	28	53.59	54.63	55.70	56.79	57.90	59.03	60.21	61.39	62.59	63.81	65.06	66.33	67.63

**38CITY & BOROUGH OF WRANGELL, ALASKA
BOROUGH ASSEMBLY AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 14, 2026
	<u>Agenda Section</u>	13

RESOLUTION No. 04-26-2038 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, APPROVING AN MEMORANDUM OF UNDERSTANDING BETWEEN WRANGELL PUBLIC SCHOOLS AND THE CITY AND BOROUGH OF WRANGELL

SUBMITTED BY:

Mason Villarma, Borough Manager

FISCAL NOTE:

Expenditure Required: \$XXX Total	
Fiscal Year (FY):	Amount: \$
Amount Budgeted:	
FY:	\$
Account Number(s):	
XXXXX XXX XXXX	
Account Name(s):	
Enter Text Here	
Unencumbered Balance(s) (prior to expenditure):	
\$XXX	

Reviews/Approvals/Recommendations

<input type="checkbox"/>	
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Resolution No. 04-26-2038 2. Proposed MOU

RECOMMENDATION MOTION:
Move to approve Resolution No. 04-26-2038.

SUMMARY STATEMENT:

This Memorandum of Understanding (MOU) formalizes a cooperative framework between the City and Borough of Wrangell and Wrangell Public Schools, developed in good faith following the Joint Work Session held by the Assembly and School Board in March. The intent of this MOU is to establish clear expectations, roles, and processes that support the Borough’s ability to provide sustainable education funding—up to the maximum allowable local contribution—while ensuring a high level of accountability, transparency, and communication from both parties.

The MOU outlines defined responsibilities for the Borough, Wrangell Public Schools, and shared obligations between the two entities, with a particular emphasis on financial stewardship, facility maintenance, and long-term planning. Key provisions include maintaining a prudent school district fund balance, implementing a structured annual process for identifying and prioritizing capital needs, delivering annual performance and financial reporting to the community, and participating in three joint work sessions each year during the school term to align on funding capacity and priorities.

Additionally, the MOU establishes a predictable communication and budget coordination process, reinforces the requirement for a separate Maintenance and Facilities Stewardship Agreement, and ties the achievement of maximum local contribution to demonstrated adherence to these standards. The agreement is structured with a three-year term, subject to annual review and amendment by mutual consent, and includes a termination provision to allow either party to exit the agreement with appropriate notice.

Overall, this MOU is intended to promote fiscal sustainability, strengthen collaboration between the Borough and School District, and ensure that public resources are managed responsibly in support of delivering the best possible educational outcomes for students in Wrangell.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO: 04-26-2038

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, APPROVING AN MEMORANDUM OF UNDERSTANDING BETWEEN WRANGELL PUBLIC SCHOOLS AND THE CITY AND BOROUGH OF WRANGELL

WHEREAS, the Borough Assembly and the Wrangell Public Schools Board held a Joint Work Session in March to discuss the ongoing challenges associated with public education funding, including increased reliance on local contributions and the need for improved coordination and transparency; and

WHEREAS, the Assembly and School Board expressed a shared commitment to ensuring the long-term fiscal sustainability of education funding while maintaining high-quality educational outcomes for students in Wrangell; and

WHEREAS, the City and Borough of Wrangell and Wrangell Public Schools have collaboratively developed a Memorandum of Understanding (“MOU”) to establish clear roles, responsibilities, and processes related to funding, communication, and accountability; and

WHEREAS, the MOU provides a structured framework to support the Borough’s ability to fund education up to the maximum allowable local contribution, contingent upon adherence to agreed-upon standards of fiscal responsibility, transparency, and coordination; and

WHEREAS, the MOU includes provisions for defined responsibilities of each party, a consistent annual communication and budget development process, performance and financial reporting, and coordination through regular joint work sessions; and

WHEREAS, adoption of the MOU is in the best interest of the City and Borough of Wrangell and its residents as it promotes responsible stewardship of public resources and strengthens collaboration between the Borough and School District;

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

Section 1: Adoption. The Assembly hereby approves and adopts the Memorandum of Understanding between the City and Borough of Wrangell and Wrangell Public Schools, attached hereto as Exhibit A and incorporated herein by this reference.

Section 2: Transmittal to WPS. The Borough Clerk is hereby directed to transmit the adopted MOU to Wrangell Public Schools for consideration and action by the School Board.

Section 3: Direction to Borough Manager. The Borough Manager is hereby authorized and directed to take all necessary actions to implement this Resolution, including pursuing timely review and approval of the MOU by both parties and executing the agreement upon approval.

Section 4: Effective Date. This Resolution shall take effect immediately upon its adoption.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 14th DAY OF April, 2026.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

MEMORANDUM OF UNDERSTANDING

Between
City and Borough of Wrangell
And
Wrangell Public Schools

This Memorandum of Understanding (“MOU”) establishes a shared framework between the City and Borough of Wrangell (“Borough”) and Wrangell Public Schools (“WPS”) to ensure accountability, transparency, and consistent communication in support of sustainable local education funding.

RECITALS

WHEREAS, the State of Alaska continues to experience ongoing challenges with its public education funding model, including uncertainty in State appropriations, rising operational costs, and increasing financial pressure on local municipalities and school districts;

WHEREAS, these conditions have resulted in a greater reliance on local governments, including the City and Borough of Wrangell, to support education funding in order to maintain stable operations and avoid disruptions to educational services;

WHEREAS, the City and Borough of Wrangell (“Borough”) and Wrangell Public Schools (“WPS”) share a mutual commitment to providing high-quality educational opportunities and ensuring the long-term sustainability of school operations and public facilities;

WHEREAS, both parties recognize that achieving the maximum allowable local contribution requires a shared commitment to fiscal responsibility, accountability, and clear, consistent communication;

WHEREAS, the Borough and WPS desire to formalize expectations related to funding, reporting, and coordination in a manner that supports sound financial management and improved educational outcomes for students in Wrangell;

WHEREAS, this Memorandum of Understanding is entered into in good faith by both parties to establish a cooperative framework that promotes transparency, strengthens collaboration, and ensures the responsible stewardship of public resources.

NOW, THEREFORE, the Borough and WPS agree as follows:

1. Borough Responsibilities

The Borough is committed to supporting public education in Wrangell through sustainable funding and active participation in planning and coordination. The following responsibilities outline the Borough's role in achieving maximum local contribution while maintaining fiscal responsibility:

- Make every reasonable effort to fund education up to the maximum allowable local contribution each fiscal year, subject to financial capacity and adherence to this MOU.
- Provide clear and timely communication regarding revenue projections, budget constraints, and funding decisions.
- Review and consider WPS operational and capital needs as part of the annual budget development process.
- Participate in scheduled joint work sessions and maintain regular coordination with WPS administration.

2. Wrangell Public Schools Responsibilities

Wrangell Public Schools is responsible for maintaining sound financial practices, providing transparency, and ensuring effective stewardship of educational resources and facilities. The following commitments support those objectives:

- Maintain a fund balance at or near the statutory maximum (10%) to ensure financial stability and resilience.
- Submit to the Borough, no later than October 1 of each year, a prioritized and practical list of capital and maintenance projects under \$250,000 for funding consideration.
- Provide clear reporting on the purpose and use of the major maintenance fund.

- Deliver an annual performance report to the Borough and community outlining financial condition, student outcomes, and capital project status.
- Enter into and comply with a separate Maintenance and Facilities Stewardship Agreement governing the care, maintenance, and lifecycle management of school facilities.

3. Shared Responsibilities

The Borough and WPS acknowledge that long-term success requires a collaborative approach grounded in transparency, coordination, and mutual accountability. Both parties agree to the following shared responsibilities:

- Maintain open, timely, and transparent communication throughout the fiscal year.
- Coordinate early and consistently during the annual budget development process.
- Conduct three (3) joint work sessions annually during the school year (fall, winter, and spring) to align on priorities, funding capacity, and expectations.
- Share relevant financial, operational, and planning information necessary to support informed decision-making.
- Work collaboratively to ensure the long-term sustainability of education funding and public facilities.

4. Communication & Process

To provide structure and predictability, the Borough and WPS will follow a consistent annual process to guide communication, planning, and decision-making:

- By October 1: WPS submits prioritized project list and initial budget considerations.
- Fall (Oct–Nov): Joint work session to review financial outlook, school needs, and Borough capacity.
- Winter (Jan–Feb): Joint work session during budget development to refine priorities and assumptions.
- Spring (Mar–Apr): Joint work session prior to budget adoption to align expectations on proposed funding levels.

- Post-Fiscal Year: WPS presents its annual performance and financial report to the Borough and community.
- Maintain regular administrative communication outside of these milestones as needed

5. Accountability

This MOU is grounded in the principle that maximum local contribution is tied to demonstrated accountability and transparency. Both parties acknowledge the importance of adhering to these expectations:

- Achieving maximum local contribution is dependent on adherence to this MOU.
- Both parties will demonstrate accountability through transparent reporting, consistent communication, and active participation in the established process.
- WPS will comply with the separate Maintenance and Facilities Stewardship Agreement as a condition of this framework.

6. Term

This MOU shall become effective upon approval by both parties and shall remain in effect for a term of three (3) years, unless earlier terminated. The MOU shall be reviewed annually in conjunction with the budget process and may be amended at any time by mutual written agreement of both parties. Either party may terminate this MOU, with or without cause, upon thirty (30) days written notice to the other party.

Signature Page Follows

CITY AND BOROUGH OF WRANGELL

By: _____

Title: Borough Manager

Date: _____

WRANGELL PUBLIC SCHOOLS

By: _____

Title: Superintendent

Date: _____

**CITY & BOROUGH OF WRANGELL, ALASKA
BOROUGH ASSEMBLY AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 14, 2026
	<u>Agenda Section</u>	13

RESOLUTION No. 04-26-2039 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY2026 BUDGET IN THE RESIDENTIAL CONSTRUCTION FUND BY ACCEPTING THE REVENUE FROM THE SALE OF THE ALDER TOP SUBDIVISION LOT 8, BLOCK 1 OF THE ALDER TOP SUBDIVISION IN THE AMOUNT OF \$87,100

SUBMITTED BY:

Kim Lane, MMC, Borough Clerk

FISCAL NOTE:

Expenditure Required: \$XXX Total	
Fiscal Year (FY):	Amount: \$
Amount Budgeted:	
FY:	\$
Account Number(s):	
XXXXX XXX XXXX	
Account Name(s):	
Enter Text Here	
Unencumbered Balance(s) (prior to expenditure):	
\$XXX	

Reviews/Approvals/Recommendations

<input type="checkbox"/>	
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Resolution No. 04-26-2039

RECOMMENDATION MOTION:
Move to approve Resolution No. 04-26-2039.

SUMMARY STATEMENT:

Background

The Borough Assembly previously authorized the terms of sale for Alder Top Lots 2 through 22 (excluding Lot 10) by Resolution Nos. 04-25-1937, 05-25-1940, and 09-25-1980. Bidding for the available lots concluded on December 1, 2025.

Purpose

The following lot sold, and payment has been received in full:

- Lot 8 – Ryan and Haley Reeves for \$87,100

Budget Amendment

To account for this revenue, the FY26 Budget in the Residential Construction Fund will be amended to reflect an increase to account **50000-000-4650 – Residential Construction Fund Revenue** in the amount of **\$87,100**.

CITY AND BOROUGH OF WRANGELL

RESOLUTION No. 04-26-2039

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY2026 BUDGET IN THE RESIDENTIAL CONSTRUCTION FUND BY ACCEPTING THE REVENUE FROM THE SALE OF THE ALDER TOP SUBDIVISION LOT 8, BLOCK 1 OF THE ALDER TOP SUBDIVISION IN THE AMOUNT OF \$87,100

WHEREAS, the Borough Assembly authorized the terms of the sale of the Alder Top Lots 2 through 22 (Excluding Lot 10), by Resolution No. 04-25-1937, 05-25-1940 and 09-25-1980; and

WHEREAS, the bidding ended on December 1, 2025; and

WHEREAS, the following Lot(s) sold and have been paid in full:

Lot 8 – Ryan and Haley Reeves for \$87,100; and

WHEREAS, the FY26 Budget must be amended to accept this revenue.

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

Section 1: Lot 8, Block 1, Alder Top Subdivision, received payment in full of \$87,100 from Ryan and Haley Reeves.

Section 2: The FY26 Budget in the Residential Construction Fund is amended to reflect an increase in revenue to account 50000-000-4650 Residential Construction Fund - Revenue in the amount of \$87,100.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 14th DAY OF APRIL 2026.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

**CITY & BOROUGH OF WRANGELL, ALASKA
BOROUGH ASSEMBLY AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 14, 2026
	<u>Agenda Section</u>	13

RESOLUTION No. 04-26-2040 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, PROVIDING FOR AN AMENDMENT TO THE EMPLOYEE HANDBOOK, TO ADD SUBSECTION 5.7.12 PAID PARENTAL LEAVE

<u>SUBMITTED BY:</u>
Mason Villarma, Borough Manager

<u>FISCAL NOTE:</u>	
Expenditure Required: \$XXX Total	
Fiscal Year (FY):	Amount: \$
Amount Budgeted:	
	FY 2026 \$ 0
Account Number(s):	
	Multiple
Account Name(s):	
	Employer Costs
Unencumbered Balance(s) (prior to expenditure):	
	\$0

<u>Reviews/Approvals/Recommendations</u>	
<input type="checkbox"/>	
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Resolution No. 04-26-2040 2) Excerpt from CBW Employee Handbook

RECOMMENDATION MOTION:
Move to approve Resolution No. 04-26-2040.

SUMMARY STATEMENT:

BACKGROUND

The Assembly approved the current Employee Handbook in June of 2024. Since that time, municipalities across Alaska have begun implementing paid parental leave benefits as a tool to support workforce stability and remain competitive in recruitment and retention.

The proposed amendment adds a Paid Parental Leave benefit within the existing Family and Medical Leave section of the handbook. The policy is designed to align with federal and state leave laws, including the Family and Medical Leave Act (FMLA) and Alaska Family Leave Act (AFLA), and will run concurrently with those provisions.

The proposed policy provides up to eight (8) weeks of paid parental leave to eligible full-time, benefited employees who have completed at least one year of continuous service. The benefit applies to the birth of a child, adoption, or foster placement.

The benefit is limited to one qualifying event per rolling 12-month period and is capped at 320 hours total, including when both parents are employed by the City and Borough.

FISCAL IMPACT

The fiscal impact is expected to be minimal and variable from year to year, as utilization is dependent on qualifying events. Based on the size of the workforce, it is anticipated that only a small number of employees will utilize the benefit annually.

Costs associated with paid parental leave will be absorbed within existing departmental personnel budgets and the General Fund. No additional appropriation is required at this time.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION No. 04-26-2040

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, PROVIDING FOR AN AMENDMENT TO THE EMPLOYEE HANDBOOK, TO ADD SUBSECTION 5.7.12 PAID PARENTAL LEAVE

WHEREAS, the Assembly approved the Employee Handbook in June 2024; and

WHEREAS, this Resolution adds Subsection 5.7.12 Paid Parental Leave to Section 5.7, Family and Medical Leave; and

WHEREAS, the City and Borough of Wrangell is committed to supporting a stable, professional, and effective workforce; and

WHEREAS, the recruitment and retention of qualified employees is critical to maintaining essential public services; and

WHEREAS, access to paid parental leave has been shown to improve employee retention, morale, and organizational effectiveness; and

WHEREAS, the Assembly finds that establishing a paid parental leave benefit is in the best interest of the City and Borough of Wrangell and its employees;

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

Section 1: Amendment to Handbook. Section 5.7.12 Paid Parental Leave is hereby added as follows:

5.7.12 Paid Parental Leave

The City and Borough of Wrangell provides Paid Parental Leave to support employees in balancing work and family responsibilities following the birth or placement of a child. This benefit is intended to allow employees time to care for and bond with a newborn, newly adopted child, or child placed through foster care or legal guardianship.

Paid Parental Leave is available to employees who hold a regular full-time, benefited position, have completed at least twelve (12) months of continuous service, and are eligible for leave under the Family and Medical Leave Act (FMLA) and/or Alaska Family Leave Act (AFLA), where applicable.

A "child" is defined as a biological, adopted, foster, or legal ward of the employee under the age of eighteen (18).

Eligible employees may receive up to three hundred twenty (320) hours (eight (8) weeks) of Paid Parental Leave per qualifying event.

Paid Parental Leave shall be compensated at the employee's regular rate of pay and will be paid on the regular payroll schedule, with standard deductions applied.

Paid Parental Leave must be used within twelve (12) months of the qualifying event and may be taken in one continuous block or intermittently, subject to department approval and operational needs.

Paid Parental Leave will run concurrently with leave available under FMLA and AFLA. Employees may elect to use accrued leave (e.g., personal leave, compensatory time, or donated leave) after the Paid Parental Leave benefit is exhausted.

Employees are eligible for one Paid Parental Leave benefit per rolling twelve (12) month period, regardless of the number of qualifying events. If both parents are employed by the City and Borough of Wrangell, the total combined Paid Parental Leave benefit shall not exceed three hundred twenty (320) hours, which may be allocated between the employees.

Paid Parental Leave has no cash value and will not be paid out upon separation of employment.

Employees will continue to receive employer-sponsored benefits while on Paid Parental Leave. Employees remain responsible for their portion of benefit premiums. Leave accruals (e.g., personal leave) will continue in accordance with standard policy.

Employees should provide at least thirty (30) days' notice of the need for leave when foreseeable, or as soon as practicable. Requests must be submitted through the established leave request process and may require supporting documentation. Final

approval is subject to verification of eligibility and coordination with applicable leave laws.

The Borough Manager or designee is authorized to establish administrative procedures necessary to implement this policy, including forms, documentation requirements, and coordination with payroll and benefits systems.

Section 2: Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 14th DAY April 2026.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

5.6 Leave Without Pay. The Borough Manager or designee may grant leave without pay (LWOP) to any regular employee. Requests for LWOP shall be considered in light of the circumstances involved and the interests of the Borough, including anticipated workload requirements and staffing considerations during the proposed period of absence. LWOP should be requested as far in advance as possible, stating the reason for the leave and the amount of time requested. A written reply granting or denying the request shall be given by the Department Director or Borough Manager within thirty (30) days, except in case of an emergency.

5.6.1 Leave of Absence of Less Than Ten Days. Employees who have used their accrued PTO may be granted leave without pay, not to exceed a total of ten (10) working days in any year, for any compelling reason, subject to approval from the employee’s Department Director, if applicable, and the Borough Manager. Requests for leave without pay should be in writing, submitted as far in advance as possible, and should state the reason for the leave and the amount of time requested. A written reply granting or denying the request shall be given by the Department Director or Borough Manager. Leaves of absence without pay may be granted for periods of up to one hundred eighty (180) calendar days without loss of accrued benefits and seniority, provided that the employee must use accrued PTO leave before being placed on LWOP status. In special cases, leaves of absence may be extended by mutual written agreement.

5.6.2 Leave of Absence of More Than Ten Days. Regular employees who have used their accrued PTO may be allowed leave without pay in excess of ten (10) working days under the following conditions:

a. The Borough Manager finds that such leave will not unreasonably prejudice the Borough’s interests.

(A)The purpose of the request for leave without pay is for travel or study that the Borough Manager finds is calculated to equip an employee for more effective service to the Borough. In making such determinations, the Borough Manager, in consultation with any applicable Department Director, will consider the eventual compensating benefits of such leave to the Borough in keeping the position open, or filling it temporarily until the employee’s return.

5.7 Family Medical Leave. In compliance with applicable provisions of state and federal law, eligible employees may take paid or unpaid, job-protected leave for specified family and

medical reasons. During the time that an employee is on Family Medical Leave, the Borough will maintain coverage for the employee under the group health plan at the level and under the conditions that coverage would have been provided if the employee had been employed continuously from the date the leave began to the date the employee returns from leave. Employees who pay premiums for health insurance coverage by paycheck deduction will still be responsible for those premiums while on leave without pay. The Borough's obligation to maintain health insurance coverage will cease if an employee's premium is thirty (30) calendar days late. The Borough may recover the costs of maintaining health insurance coverage for an employee on unpaid leave if the employee fails to return from the entitled leave period for a reason other than the recurrence or continuation of a serious health condition or other circumstances beyond the control of the employee.

5.7.1 Eligibility for Family Medical Leave. Employees are eligible for Family Medical Leave authorized purposes if they have been employed at least thirty-five (35) hours a week for six consecutive months or seventeen and one-half (17.5) hours a week for twelve (12) consecutive months immediately preceding the period of leave.

5.7.2 Nature of Leave. Those who meet the definition of "eligible" under state and federal guidelines are entitled to:

a. Twenty-four workweeks in any 24-month period with a maximum of eighteen workweeks allowed in any 12-month period (i.e., an employee who opts to take eighteen workweeks in the first 12 months would then have six workweeks remaining to take in the following 12-months) for:

(A) The purpose of caring for the employee's spouse, child, or parent who has a serious health condition.

(B) A serious health condition that requires the employee to be absent from the employee's job or unable to perform the essential functions of his or her job.

b. Up to eighteen workweeks within a 12-month period may be taken for:

(A) Pregnancy and birth of a child of the employee, or the placement of a child, other than the employee's stepchild, with the employee for adoption. The right to take this leave for this reason expires on the date one year after the birth or placement of the child. The 12-month period will be calculated from the day the employee first utilizes family/medical leave.

- 5.7.3** Twelve workweeks of leave in a 12-month period for any “qualifying exigency” of a military member who is on covered active duty and is a qualified family member.
- 5.7.4** Twenty-six workweeks of leave during a single 12-month period to care for a covered service member (qualified family member) recovering from a serious illness or injury sustained in the line of duty while on active duty. A “*covered service member*” is defined as a member in the Armed Forces (including the National Guard or Reserves) or a veteran who was active in the Armed Forces within the last five years.
- i. Employees need not use their leave entitlement in one block. Leave can be taken intermittently or on a reduced leave schedule when medically necessary. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the City and Borough of Wrangell's operations. Leave due to qualifying exigencies may also be taken on an intermittent basis.
 - ii. While on Family Medical Leave, an employee may not work or be gainfully employed either for themselves or others unless express, written permission to do so has been granted by the Borough Manager. If an employee on a leave of absence is found to be working elsewhere without permission, they will be subject to disciplinary action up to and including termination.
- 5.7.5 Married Individuals Both Employed by Borough.** Married individuals who are both employed by the Borough may be restricted to a combined total of 18 workweeks of leave within any 12-month period for childbirth, adoption, or placement of a foster child; or to care for a parent with a serious health condition.
- 5.7.6 Applicability to Work-Related Injuries.** Employees who sustain work-related injuries are eligible for a medical leave of absence for the period of disability in accordance with applicable laws covering occupational disabilities.
- 5.7.7 Family Medical Leave Requests.** Eligible employees should make requests for family leave to their supervisors at least 30 days in advance of foreseeable events and as soon as possible for unforeseeable events. Employees requesting family medical leave related to the serious health condition of themselves, a child, spouse, or parent may be required to submit a health care provider’s statement verifying the need for Family Medical Leave and its beginning and expected ending dates. Employees should also meet with the HR Representative to determine how the unpaid leave will affect their benefits.
- 5.7.8 Exhaustion of Paid Leave.** Eligible employees must first use any accrued PTO leave, during any period of Family Medical Leave. Employees may choose to retain

a balance of five (5) days of paid PTO leave before switching to unpaid leave. Benefit accruals, such as PTO or holiday benefits, will be suspended during leave without pay and will resume upon return to active employment.

5.7.9 PTO donations. The process for donations of PTO shall be followed as per 5.4.9 of this handbook.

5.7.10 Return Following Leave. So that the employee's return to work can be properly scheduled, an employee on Family Medical Leave must provide the Borough with at least two weeks' advance notice of the date the employee intends to return to work. Unless the Borough's business circumstances have changed to make it impossible or unreasonable, when an employee returns from leave, the Borough shall restore the employee to the position of employment held by the employee when the leave began; or to a substantially similar position with substantially similar benefits, pay, and other terms and conditions of employment. If an employee fails to return to work on the agreed upon return date, the Borough will assume that the employee has resigned.

5.7.11 Pregnancy -Related Absences. The City and Borough of Wrangell will not discriminate against any employee who requests an excused absence for medical disabilities associated with pregnancy. Such leave requests will be evaluated according to the medical/family leave policy provisions outlined in this personnel regulation and all applicable federal and state laws. Requests for time off associated with pregnancy and/or childbirth, such as for purposes of bonding and childcare, which are unrelated to medical disabilities, will be considered in the same manner as other requests for unpaid family medical leave.

5.7.12 Paid Parental Leave. The City and Borough of Wrangell provides Paid Parental Leave to support employees in balancing work and family responsibilities following the birth or placement of a child. This benefit is intended to allow employees time to care for and bond with a newborn, newly adopted child, or child placed through foster care or legal guardianship.

Paid Parental Leave is available to employees who hold a regular full-time, benefited position, have completed at least twelve (12) months of continuous service, and are eligible for leave under the Family and Medical Leave Act (FMLA) and/or Alaska Family Leave Act (AFLA), where applicable.

A "child" is defined as a biological, adopted, foster, or legal ward of the employee under the age of eighteen (18).

Eligible employees may receive up to three hundred twenty (320) hours (eight (8) weeks) of Paid Parental Leave per qualifying event.

Paid Parental Leave shall be compensated at the employee's regular rate of pay and will be paid on the regular payroll schedule, with standard deductions applied.

Paid Parental Leave must be used within twelve (12) months of the qualifying event and may be taken in one continuous block or intermittently, subject to department approval and operational needs.

Paid Parental Leave will run concurrently with leave available under FMLA and AFLA. Employees may elect to use accrued leave (e.g., personal leave, compensatory time, or donated leave) after the Paid Parental Leave benefit is exhausted.

Employees are eligible for one Paid Parental Leave benefit per rolling twelve (12) month period, regardless of the number of qualifying events. If both parents are employed by the City and Borough of Wrangell, the total combined Paid Parental Leave benefit shall not exceed three hundred twenty (320) hours, which may be allocated between the employees.

Paid Parental Leave has no cash value and will not be paid out upon separation of employment.

Employees will continue to receive employer-sponsored benefits while on Paid Parental Leave. Employees remain responsible for their portion of benefit premiums. Leave accruals (e.g., personal leave) will continue in accordance with standard policy.

Employees should provide at least thirty (30) days' notice of the need for leave when foreseeable, or as soon as practicable. Requests must be submitted through the established leave request process and may require supporting documentation. Final approval is subject to verification of eligibility and coordination with applicable leave laws.

The Borough Manager or designee is authorized to establish administrative procedures necessary to implement this policy, including forms, documentation requirements, and coordination with payroll and benefits systems.

5.8 Bereavement Leave. Regular and probationary employees shall be entitled to bereavement leave in the event of death of an employee's immediate family member. The first 5 days of such leave will be paid by the Borough without any effect on the employee's PTO account. Employees granted bereavement leave may use available PTO leave for any additional time after the first 5 days. Bereavement leave will normally be granted unless there are unusual business needs or staffing requirements. Employees may, with their supervisors' approval, use any available paid leave for additional time off as necessary.

5.8.1 Bereavement Leave Pay. Bereavement pay is calculated based on the base pay rate at the time of absence and will not include any special forms of compensation, such as overtime, incentives, commissions, bonuses, or shift differentials.

**CITY & BOROUGH OF WRANGELL, ALASKA
BOROUGH ASSEMBLY AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 14, 2026
	<u>Agenda Section</u>	13

Approval of a Memorandum of Agreement (MOU) between the City and Borough of Wrangell and Milk Run Music Festival Corp for the organization and operation of the 2026 Milk Run Music Festival.

SUBMITTED BY:

Kate Thomas, Economic Development

FISCAL NOTE:

Expenditure Required: \$XXX Total

<u>Fiscal Year (FY):</u>	Amount: \$
Amount Budgeted:	
FY:	\$
Account Number(s):	
XXXXX XXX XXXX	
Account Name(s):	
Enter Text Here	
Unencumbered Balance(s) (prior to expenditure):	
\$XXX	

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Memorandum of Understanding

RECOMMENDATION MOTION:
 Move to Approve the Memorandum of Agreement between the City and Borough of Wrangell and Milk Run Music Festival Corp for the 2026 Milk Run Music Festival.

SUMMARY STATEMENT: The proposed Memorandum of Agreement outlines the roles and responsibilities of the City and Borough of Wrangell and Milk Run Music Festival Corp for the planning and execution of the 2026 Milk Run Music Festival, scheduled for May 1–2, 2026. The agreement authorizes the use of Borough facilities, including Campbell Drive adjacent to the Nolan Center, and provides for limited in-kind Borough support, such as street closures, waste receptacles, and use of an industrial event tent.

The MOU establishes that the non-profit is responsible for all event organization, permitting, insurance, safety coordination, and site cleanup, while the Borough retains oversight of public safety elements and facility use. The agreement also includes provisions related to liability, indemnification, and insurance requirements.

MEMORANDUM OF AGREEMENT

Between

The City and Borough of Wrangell, a municipal corporation of the State of Alaska, with its principal address at PO Box 531, Wrangell, Alaska 99929 (hereinafter referred to as the "Borough")

and

Milk Run Music Festival, Corp, a non-profit corporation with its principal address at PO Box 285, Wrangell, Alaska (hereinafter referred to as the "Non-Profit")

RECITALS

WHEREAS, the Non-Profit desires to organize and host a music festival known as the "Milk Run Music Festival" in the Borough; and

WHEREAS, the Non-Profit requires an agreement with the Borough in order to obtain liability insurance for the Festival; and

WHEREAS, the Borough supports community festivals that enhance the quality of life for residents and visitors and is willing to grant the Non-Profit use of certain Borough facilities and provide limited support for the Festival, subject to the terms and conditions herein.

NOW, THEREFORE, in consideration of the mutual covenants and agreements hereinafter set forth, the parties agree as follows:

ARTICLE 1: FESTIVAL DETAILS

Festival Name: Milk Run Music Festival (hereinafter referred to as the "Festival")

Festival Dates and Times:

- Friday, May 1st: 3:00 PM – 12:00 AM (Live Performance)
- Saturday, May 2nd: 12:00 PM – 8:30 PM (Live Performance)

Primary Location: Campbell Drive in front of the Nolan Center, Wrangell, Alaska (hereinafter referred to as the "Primary Site").

ARTICLE 2: TERMS OF AGREEMENT – SAFETY REQUIREMENTS

Barricades

The Borough owns certain barriers that may be used for the Festival. The Borough shall designate the type, quantity, and location of these barriers to delineate the festival area on the Primary Site and ensure public safety. The Non-Profit shall be responsible for the proper setup and teardown of these Borough-owned barriers in accordance with the Borough’s designated layout, which shall substantially conform to the layout depicted in Exhibit A, attached hereto and incorporated herein. The Non-Profit shall coordinate the logistics of barrier deployment and retrieval with the Public Works Director.

Electrical

Power for the stage/band will be supplied via Nolan Center facilities. The Non-Profit is responsible for coordinating with the Nolan Center Director and Light & Power Director regarding the necessary power receptacle and for providing a spider box to distribute power as needed.

Security Personnel

The Wrangell Police Department will have additional officers working the days of the events. The Wrangell Police Department will conduct extra patrols of the area and the event. The Non-Profit shall be responsible for on-site security and relay any security concerns to the Wrangell Police Department or other emergency services personnel. The Non-Profit shall provide the name and contact information for a designated representative to the Borough at least seven (7) days prior to the Festival date.

Emergency Access, Medical Services (EMS) and Fire Safety

The Non-Profit shall ensure that the back entrances remains unobstructed and available for emergency entrance and exit at all times during the Festival. The Non-Profit shall coordinate with the Wrangell Fire Department Chief to establish and implement appropriate safety procedures for emergency medical services and fire safety, including maintaining clear access routes for EMT and Fire Department response. The Non-Profit shall comply with all applicable fire safety regulations.

Waste Management and Cleanup

The Non-Profit shall be responsible for maintaining the cleanliness of the Festival site during the Festival and for the thorough cleanup of the Primary Site immediately

following the conclusion of the Festival. The Borough will provide additional waste receptacles for the Festival at the Primary Site as an in-kind contribution. The Non-Profit shall coordinate with the Borough's Public Works Director to determine the quantity and arrange for the delivery and placement of any additional dumpsters required for the Primary Site.

If the Non-Profit fails to adequately clean the Primary Site following the Festival, the Borough may perform necessary cleanup and bill the Non-Profit for all associated costs.

ARTICLE 3: THIRD PARTY RESPONSIBILITIES

Festival Organization and Management

The Non-Profit shall be solely responsible for the overall organization, management, and execution of the Festival, including but not limited to:

- a) Planning and scheduling of performances and activities.
- b) Vendor management.
- c) Marketing and promotion of the Festival.
- d) Recruitment and management of festival staff and volunteers.
- e) All logistical arrangements not specifically assumed by the Borough herein.

Coordination with Borough Departments

The Non-Profit shall coordinate with relevant Borough departments to ensure the successful operation of the Festival. This includes coordinating with the Public Works and Police Department regarding the deployment, setup, and removal of Borough-owned barricades according to the Borough's designated layout and coordinating directly with the Nolan Center Director for access to and use of the Nolan Center for prescribed events included within the Festival Schedule.

Event Permits

The Non-Profit shall obtain and comply with all permits, approvals, and licenses required for the Festival, including but not limited to any Borough permits, state permits, alcohol permits, or other regulatory approvals required for the event.

Alcohol Permits

If alcoholic beverages are served or sold during the Festival, the Non-Profit shall be solely responsible for obtaining all required permits from the Alaska Alcohol and Marijuana Control Office and ensuring compliance with all applicable laws and regulations.

Industrial Event Tent Setup and Responsibility

The Non-Profit shall be responsible for the setup, securing, monitoring, operation, and complete teardown of any industrial-sized event tent utilized for the Festival. The Non-Profit shall ensure the tent is installed in accordance with manufacturer specifications, applicable safety standards, and all fire and building safety requirements. The Non-Profit shall coordinate installation and removal logistics with the Borough's Public Works Director.

The Non-Profit assumes full responsibility for the care, custody, and control of the tent during the Festival and associated setup and teardown periods. The Non-Profit shall be liable for any damage to the tent or its components occurring during transport, installation, use, or removal and shall be responsible for the repair or replacement cost of the tent or any associated equipment damaged or lost as a result of Festival activities.

ARTICLE 4: BOROUGH RESPONSIBILITIES AND SUPPORT

Use of Borough Facilities

The Borough grants the Non-Profit the non-exclusive right to use the Primary Site for the purposes of hosting the Festival on the dates and times specified herein, subject to the terms and conditions of this Agreement and any applicable Borough ordinances or regulations.

Street Closure

The Borough agrees to close down Campbell Drive in front of the Nolan Center during Festival hours, subject to providing adequate notice and ensuring public safety. The specifics of the closure (times, exact areas) will be coordinated between the Borough and the Non-Profit. All street closures shall comply with applicable Borough ordinances and public safety requirements. The Borough reserves the right to modify the closure plan if necessary to ensure emergency access or public safety.

Barriers and Waste Receptacles

The Borough's Public Works Department will facilitate the placement of additional waste receptacles for the Festival at no added expense to the Non-Profit.

Industrial Event Tent (In-Kind Support)

The Borough may procure an industrial-sized event tent for community event use. The Borough agrees to make the tent available to the Non-Profit for use during the

Festival as an in-kind contribution to support event space, subject to availability and the terms of this Agreement.

The Borough shall not be responsible for the installation, operation, supervision, maintenance, or removal of the tent during the Festival. All setup, teardown, operational management, and safety compliance associated with the tent shall remain the responsibility of the Non-Profit.

ARTICLE 5: INSURANCE REQUIREMENTS

The Non-Profit shall, at its sole cost and expense, procure and maintain in full force and effect, for the duration of the Festival and this Agreement, the following insurance coverage:

Commercial General Liability Insurance

- a.) With a minimum combined single limit of \$1,000,000 (one-million), covering bodily injury, property damage, and personal and advertising injury arising out of the Non-Profit's operations, activities, the use of Borough facilities in connection with the Festival, and extending to cover the activities of the performing bands, with the City and Borough of Wrangell named as an additional insured.

This policy shall include coverage for, but not be limited to;

- a.) premises operations
- b.) independent contractors
- c.) products/completed operations

The Commercial General Liability policy shall include an endorsement naming the "City and Borough of Wrangell, its officers, officials, employees, and volunteers" as additional insureds with respect to liability arising out of the Non-Profit's activities and the activities of the performing bands in connection with the Festival.

The Non-Profit shall provide the Borough with a Certificate(s) of Insurance evidencing the required coverage, including the additional insured endorsement, no later than April 25th, 2026. The Non-Profit shall also provide copies of the additional insured endorsements upon request.

ARTICLE 6: HOLD HARMLESS AND INDEMNIFICATION

The Milk Run Music Festival Corp agrees to DEFEND, INDEMNIFY, AND HOLD HARMLESS The City and Borough of Wrangell, its officers, officials, employees, and volunteers from any and all claims, actions, suits, procedures, costs, expenses,

damages, and liabilities, or causes of action whatsoever, including attorney's fees, arising out of any damage, loss, personal injury suffered or sustained by the Non-Profit or any third party in connection with, or arising out of, or resulting from any and all of the activities contemplated by this Agreement, regardless of whether the risk is inherent, or is unrelated to risks inherent to the activity, including any such claims which allege negligent acts or omissions on the part of the City and Borough of Wrangell or any of its agents, employees, servants, or representatives from any claims brought against it. The Milk Run Music Festival Corp agrees that it is ultimately responsible for its own safety and the safety of its participants during its use of this facility and/or its participation in this activity.

ARTICLE 7: TERM AND TERMINATION

This Agreement will begin on the date of execution and will remain in effect through May 4, 2026, unless terminated earlier pursuant to this Article.

The Borough may terminate this Agreement at any time by providing written notice to the Non-Profit. Additionally, either the Borough or the Non-Profit may terminate this Agreement if the Festival cannot reasonably occur due to events outside their control, including natural disasters or other unforeseen circumstances.

ARTICLE 8: MISCELLANEOUS

This Agreement constitutes the entire agreement between the Borough and the Non-Profit regarding the Festival and supersedes any prior communications or agreements. It shall be governed by and interpreted under the laws of the State of Alaska.

Any modifications to this Agreement must be made in writing and signed by authorized representatives of both parties.

This Agreement is solely for the benefit of the Borough and the Non-Profit and does not create rights for any third parties.

SIGNATURES:

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

CITY AND BOROUGH OF WRANGELL

By: _____ Date: _____

Mason Villarma, Borough Manager

MILK RUN MUSIC FESTIVAL CORP

By: _____ Date: _____

Olivia Strano, Executive Director

EXHIBIT A: (Photo of Barrier and Site Layout) - To be attached

**CITY & BOROUGH OF WRANGELL, ALASKA
BOROUGH ASSEMBLY AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 14 th , 2026
	<u>Agenda Section</u>	13

RESOLUTION No. 04-26-2043 OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING APPLICATION TO THE U.S. DEPARTMENT OF TRANSPORTATION MARITIME ADMINISTRATION'S FY 2026 SMALL SHIPYARD GRANT PROGRAM, AND COMMITTING MATCHING FUNDS FROM THE PORTS AND HARBOR ENTERPRISE FUND UNRESTRICTED FUND BALANCE

SUBMITTED BY:

Mason Villarma, Borough Manager

FISCAL NOTE:

Expenditure Required:

Fiscal Year (FY):	Amount: \$450,000
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Amount Budgeted:

FY: 2026 \$ 0

Account Number(s):

74030 000 7900 00 00000

Account Name(s):

CapEx

Unencumbered Balance(s) (prior to expenditure):

\$0

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Res 04-26-2043 2) Equipment Quotes

RECOMMENDATION MOTION:
Move to Approve Resolution 04-26-2043.

SUMMARY STATEMENT:

This resolution authorizes the Borough Manager to submit an application to the U.S. Department of Transportation Maritime Administration (MARAD) for funding under the FY 2026 Small Shipyard Grant Program.

The proposed application is for a total project cost of \$1,685,000 and includes the acquisition of three essential pieces of capital equipment to support marine service and shipyard operations:

- 150-ton Travel Lift – \$1,485,000
- Genie Model S60J Boom Lift – \$150,000
- H50FT Lift Truck – \$50,000

If awarded, the Borough anticipates a federal grant of \$1,263,750 (75%), with a required non-Federal match of \$421,250 (25%).

The proposed match is anticipated to be met through a combination of:

- An estimated \$400,000 in trade-in value of the existing 150-ton travel lift, with final value subject to appraisal, market conditions, and procurement negotiations; and
- Approximately \$21,250 in local funds from the Ports and Harbor Enterprise Fund, subject to final trade-in valuation.

To ensure adequate project funding and delivery, the resolution commits up to \$450,000 from the Ports and Harbor Enterprise Fund unrestricted fund balance, inclusive of contingency, to cover any shortfall in trade-in value, cost fluctuations, or other project-related expenses.

This equipment package is designed to significantly enhance the Borough's marine service capacity, improve operational efficiency, and support ongoing efforts to position Wrangell as a resilient regional hub for vessel repair, maintenance, and maritime industrial activity.

RECOMMENDATION:

Staff recommends approval of Resolution No. 04-26-2041

FISCAL NOTE:

Approval of this resolution commits up to \$450,000 from the Ports and Harbor Enterprise Fund unrestricted fund balance. Actual local cash contribution is currently estimated at approximately \$21,250 but may increase or decrease depending on the realized trade-in value of the existing travel lift and final project costs. No General Fund dollars are required. Grant funds, if awarded, will reimburse up to 75% of total eligible project costs.

CITY AND BOROUGH OF WRANGELL

RESOLUTION No. 04-26-2043

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING APPLICATION TO THE U.S. DEPARTMENT OF TRANSPORTATION MARITIME ADMINISTRATION'S FY 2026 SMALL SHIPYARD GRANT PROGRAM, AND COMMITTING MATCHING FUNDS FROM THE PORTS AND HARBOR ENTERPRISE FUND UNRESTRICTED FUND BALANCE

WHEREAS, the U.S. Department of Transportation Maritime Administration (MARAD) has issued a Notice of Funding Opportunity (NOFO) for the Fiscal Year 2026 Small Shipyard Grant Program to support capital improvements at qualified small shipyard facilities; and

WHEREAS, the City and Borough of Wrangell (Borough) is actively advancing development of maritime industrial capacity, including shipyard-related infrastructure and equipment, to support economic growth, workforce development, and regional maritime services; and

WHEREAS, the Borough intends to submit an application for funding of one project consisting of three essential pieces of capital equipment that will improve operational efficiency, enhance service capacity, and strengthen the Borough's competitive position in vessel construction, repair, and maintenance; and

WHEREAS, the Small Shipyard Grant Program requires a minimum non-Federal cost share of twenty-five percent (25%) of total eligible project costs; and

WHEREAS, the Assembly finds it to be in the best interest of the Borough to commit local matching funds in support of this application and project; and

WHEREAS, sufficient funds are available in the Ports and Harbor Enterprise Fund unrestricted fund balance to satisfy the required match and contingency.

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

Section 1: Authorization to Apply. The Borough Manager is hereby authorized to prepare and submit an application to the U.S. Department of Transportation Maritime Administration for funding under the FY 2026 Small Shipyard Grant Program for one

project consisting of three essential pieces of capital equipment (150-Ton Marine Travel Lift, Genie Model S60J, and H50FT Lift Truck).

Section 2: Commitment of Matching Funds. The Assembly hereby commits local matching funds in the amount of Four Hundred Fifty Thousand Dollars (\$450,000) from the Ports and Harbor Enterprise Fund unrestricted fund balance, consisting of: (1) \$421,250 for the required non-Federal match; and (2) \$28,750 as a contingency to ensure full project funding and delivery.

Section 3: Authorization to Execute. The Borough Manager is authorized to execute all documents necessary to apply for, accept, and administer the grant, including entering into a grant agreement with MARAD, subject to Assembly approval of any required budget amendments.

Section 4: Effective Date. This resolution shall be effective immediately upon adoption.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 14th DAY OF April 2026.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

Dear Steve,

Kendrick Equipment USA, LLC is pleased to present this proposal for a new **150TG 4-winch** Marine Travelift boat hoist. For over 40 years, Kendrick Equipment has proudly served as the dealer of Marine Travelift hoists throughout the U.S. Pacific Northwest—including Alaska, Washington, Oregon, and British Columbia. We are proud of the lasting relationships we've built through both equipment sales and decades of dedicated service.

The proposed **150TG** is ideally suited to meet the City of Wrangell's current operational needs while accommodating future growth and expansion. This machine offers immediate increases in lifting capacity and enables more efficient vessel handling and yard storage. Its advanced features—including wireless remote operation—enhance safety, reduce fuel consumption, and lower operating costs while minimizing maintenance and downtime.

One of the most exciting and industry-changing features is the Variable Width system. This innovation allows marinas and shipyards to optimize yard space for both service and storage, achieving over 30% additional usage. The V.W. system includes our patented all-wheel electronic steering and 4-corner drive, enabling the unit to traverse grades and uneven, unpaved surfaces with ease. The top beam is engineered for greaseless operation and designed with accessible service points to reduce maintenance demands.

Marine Travelift machines are built to the highest standards and for the most demanding duty cycles—ready to lift at full capacity day in and day out, with a life expectancy exceeding 40 years. With over 4,000 units still in operation, the durability speaks for itself. The proposal outlines numerous enhancements that continue to make the 150TG the quietest, most fuel-efficient, and easiest-to-operate hoist in its class.

Thank you for taking the time to review our proposal. We look forward to the opportunity to work with you on this project.

Best Regards,

A handwritten signature in black ink that reads 'Dave Marshall'.

Dave Marshall



City and Borough of Wrangell
Wrangell, Alaska
Steve Miller, Ports & Harbors Director

February 6, 2026

We are pleased to offer you the following quotation for **one (1) New 150MT Marine Travelift.**

Features:

- 150 Metric Ton Capacity – 165 US Ton - 330,000 lbs.**
- 33’ Inside Clear Width *Dimension to suit City of Wrangell’s Existing Pier*
- 34’ Inside Clear Height - *Additional Avail.*
- Beam Forward Design for Increased Vessel Clearance
- Touch Operator Screen in Cab for Instrumentation, Diagnostics, and Weights**
 - *Remote diagnostics included to allow for support/monitoring if needed
- Full proportionate hydraulic backup operator’s cab (Pilot operated valve at cab)**
- *New CPU Package - Radio Remote Control (Incl. Option)**
 - **AVT – Automatic Variable Throttle, Fuel Saving, Noise Suppression**
 - **Digital Weight Scales @ Cab LCD & on Transmitter**
- Change in Cable/Block Drop Below Pier (To suit Wrangell’s tide requirements)
- John Deere Diesel – 4045HF Tier 4, 139HP
- *Radio Remote Control (Incl. Option)**
- *2 Speed Hoists, Low – 7 ft/min, High – 15 ft/min (Incl. Option)**
- *2 Speed Travel, Low – 70 ft/min, High – 140 ft/min (Incl. Option)**
- Dual Hydraulic Sling Adjustment for Optimum Haul Versatility**
- 5% Gradeability – For Operation on Unimproved Yards (Additional Available)
- *Sound Suppression Kit #1 (Incl. Option)**
- *Cold Start Kit (Incl. Option)**
- Minimum Sling Spacing – 9’ 6”, Max Sling Spacing – 35’
- (8) Nylon Slings, 12" x 48' 2 Ply Commercial Grade**
- (8) H.D. Weighted Keel Protection Pads, (18) Protective Chine Pads**
- *(8) Lug Tires – 18.00" x 25", New Tubeless Industrial Tires, Heavy PLY**
- *Extra Spare Wheel & Tire Mounted for Convenience (Incl. Option)**
- *Greaseless Pivot Trunnion and Greaseless Variable Width Top Beam (see encl. details)**
- Formed Beam Design, 2205 Marine Grade Stainless Steel Hydraulic Tube Lines
- *Zinc Enriched Primer & Engineered Siloxane Topcoat**

Price Assembled & Tested in Your Yard.....\$1,485,000.00
Less Guaranteed Trade-In of Wrangell’s 150C.....(\$TBA)

Optional Equipment – Inquire for Price

- (10) LED Work/Drive Lights for After Hours Illumination
- All-Wheel Electronic Steering with All-Wheel Drive
- Variable Width Structure (Requires Electronic All-Wheel Steer)

35% Deposit to initiate order. Progress payment(s) can be adjusted to suit Wrangell's needs. Balance due 10 business days prior to shipping.

*Includes delivery, assembly, testing, and operator and maintenance training with certifications. Includes a 90-day follow-up machine inspection and further training as needed. Delivery 260-280 Days Approx, may be less at time of order. Customer to supply suitable crane, man-lift, and forklift for assembly as well as 1 helper, this is a great education for the eventual operator.

150TG Marine Travelift Overview

Includes a Marine Travelift factory technician as well as local technician to assemble, test, and train/certify personnel as well as maximum test lift as requested by customer. **Also included is a 90-day follow-up inspection and 1 year follow-up inspection by our local tech to ensure all pressures, torques, and functions meet factory specifications.**

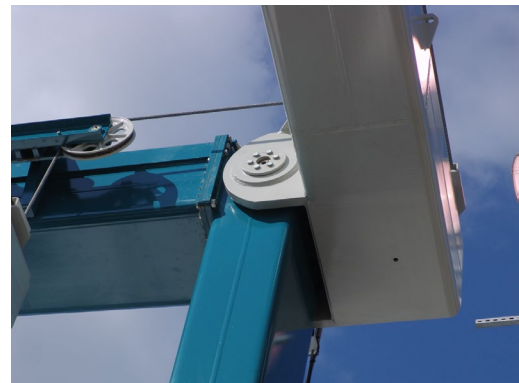
Operator's as well as maintenance certificates will be issued to all those that attend the factory training on site after the conclusion of assembly. See features sheet and brochure/specs for more information on this new 150TG.

Performance is the expectation, downtime is never an option. We understand your boat yard relies upon durable, versatile machines. Machines built to hoist your heaviest loads safely and efficiently for decades to come. After over 50 years designing, building and supporting world-class mobile boat hoists, we continue to deliver the hardworking solutions the marine industry trusts and counts on to lift and haul the full spectrum of vessels with confidence. There's a reason why there are over 4000 Marine Travelifts operating worldwide with many of them that were built 25+ years ago.

Main Structure

All steel structure of the Marine Travelift is beam formed steel which delivers higher strength than regular box welded steel beams

All of our machines comes standard with 2205 marine grade stainless steel hydraulic lines with flat faced o-ring unions to reduce leaks. **The Marine Travelift structure is designed with a 40+ year service life in mind.**



Bolting Flange on Top Beam

All of the Marine Travelift top beams are designed with heavy duty bolting flanges to allow for the widening of your machine in the future. The top beam is stiffened up to accommodate this.



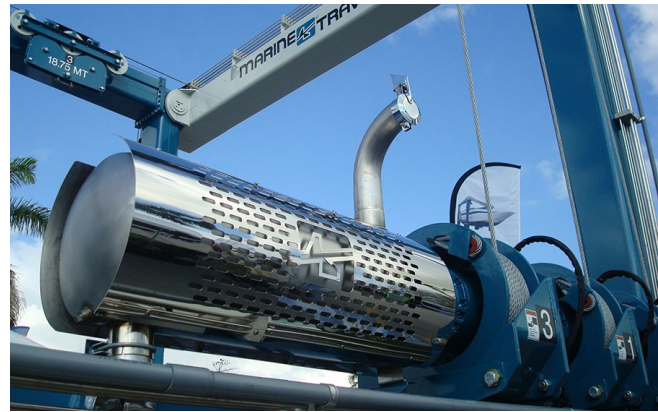
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Sound Suppression

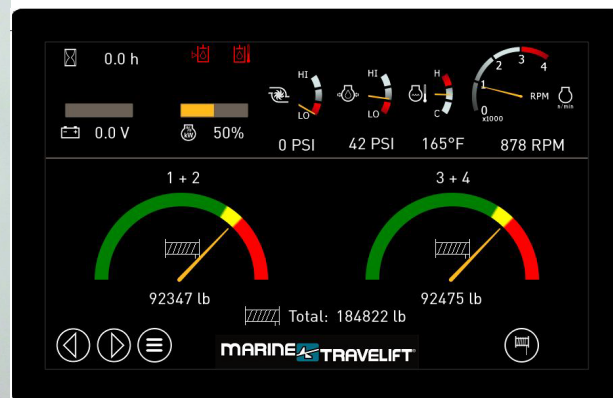
The sound suppression option eliminates the need to raise your voice on the job. An insulated engine compartment and quieter muffler aids in this.

Included is an AVT (Automatic Variable Throttle) which automatically selects the throttle level required to accomplish the hydraulic function. The throttle returns to idle after the function is complete. This saves fuel and keeps noise to a minimum.



Wireless Remote Control with CPU Package

This proportionately controlled remote system is American made and supported and is extremely easy to operate. New for this machine is a LCD screen showing vessel weights (fore & aft) as well as other instrumentation you'd normally find in the operator's compartment. The AVT (Automatic Variable Throttle) is utilized from the wireless remote as well.



Operator's Panel

The operator's compartment comes standard with fully proportionate hydraulic controls to make sure you can still operate the machine in the event of any electrical issue or loss of remote control. A pilot operated hydraulic control valve is located under the operator's panel. The levers are stroking the control valve directly.

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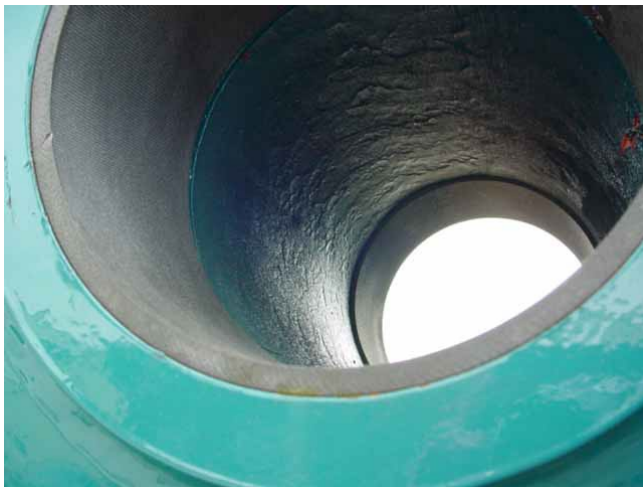


This is a touch screen operator LCD with all necessary instrumentation shown including digital weights (fore/aft) of the vessel lifted as well as hydraulic temps and pressures. Trouble shooting can be done easily from this panel. Remote service and monitoring with both the dealer and factory is available through this MD4 panel. AVT also runs via the hydraulic control levers. The new Canbus rocker switches are all weather proof to ensure years of problem free operation. Zinc enriched primer is also utilized around the cab structure to make

sure this machine looks new for years to come. The cab is designed to allow water to drain through and all controls are weather proof.

Greaseless Pivot Trunnion

The fully articulating Marine Travelift trunnion pin no longer requires regular greasing. The heavy duty nylatrol bushing ensures years of maintenance and problem free service.



All Wheel Electronic Steering

As well as our capable 2 wheel steering, we have a patented all wheel electronic steering (optional) to maximize your machine's maneuverability and precision in confined boat yard spaces. The system includes 5 steering modes.

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Independently Controlled Lebus Grooved Hoists (with High/Low Speed)

The Marine Travelift hoists are designed and built in house with lebus groove drums to ensure even spooling of cable.



The hydraulic motors and gearboxes used on these hoists are the largest in the industry and meet the requirements of the highest duty cycles requirements and rigors of lifting commercial vessels in the U.S.

Lower Blocks

The lower blocks are designed as spreader bars so you can run the lift with 1, 2, or 3 slings on each block.



All pins are plated to resist corrosion. Sheave pins have grease zerks to make lubing easy. Block adjust between fore & aft set is maximizes to ensure there isn't a vessel you can't configure your slings to.

Anti 2-block system allows the lower block to be run up against the sliding block without any damage.



Lower blocks/sheaves are designed with a thin profile in mind. We know you want to maximize the available inside clear width inside your pier and every inch will count.

Tires are brand new heavy duty industrial tires. No aircraft retreads.

Safety guard rails surround each wheel frame

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Slings - Keel and Chine Protection

Slings come standard with customizable length weighted keel and chine protector pads. Each use heavy duty rubber to protect both the boat and the life of the slings. Cordura wrap is found at the disconnect fingers as well as the shackle eyes to prolong life. The safe working load rating and safety factor of the Marine Travelift slings are the highest in the industry, meeting all American standards. Sling lengths can be customized to best suit your needs.



Engine Compartment

The Marine Travelift engine compartment is spacious and well laid out. The enclosure is insulated to reduce noise and constructed of fiberglass to provide a long life. Local mechanics can be trained on all engine and lift service functions including Parker IQAN system for future serviceability.



Composite Bushing Steering Linkage

Steering System is self lubricating, corrosion resistant, more forgiving to linkage pins, and better suited to operate with limited grease.

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Steering Slew Bearing (Standard)

A rotational rolling element bearing that supports a heavy, slow turning load. Direct to bearing grease points, promotes longevity and cleanliness. Sealed assembly.





The First Variable Width Machine

The first Marine Travelift model with the Variable Width option is a 75BFMII (75 metric ton lifting capacity) and was delivered to The Marine Group Boat Works' San Jose del Cabo location in March. This model offers nine feet of width variability and can seamlessly expand and retract under full load in 60 seconds.

The most important benefit this option will offer is the opportunity to block vessels closer together in order to maximize space previously unavailable because of overall width dimensions on a standard fixed width boat hoist. This means marinas and service yards can maximize valuable service and storage space to serve more customers within their existing footprint. "The variable width machine allows us to utilize otherwise lost space with a traditional boat hoist", said Pete Horner, General Manager at the Los Cabos yard. He also added, "It's a two-fold solution for us as we can continue to grow our business in the same physical footprint and work on more boats at the same time, ultimately limiting customer downtime and maximizing profitability."

Additional Benefits of Variable Width

The Variable width option can also provide the ability to move vessels through a doorway that was previously not an option with the width of a standard machine sized to fit piers. This would eliminate the need to double handle vessels when moving them in and out of the building. The design allows for handling a wider range of vessels, providing marinas and yards more flexibility to grow into different markets.

Whether an operator is storing boats indoors for the winter or wanting more space for hurricane storage, the width variation



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gives them the ability to fit more vessels in the same footprint without the use of yard trailers. This allows the yard to reduce equipment and also makes the operation more efficient when time is of the essence.

“The Variable Width Option provides the ability to handle a wider variety of hulls and without any major infrastructure changes. With the ability to vary the Boat Hoist width, you can not only lift wide vessels such as catamarans, but narrower mono hulls as well without exceeding recommended sling angles.” – Kurt Minten, Executive Vice President, Marine Travelift

About the Variable Width Option

This new option is powered by a hydraulic ram, housed within the telescoping top beam, and is assisted by Marine Travelift’s Patented All-Wheel electronic steering option. These two components are also teamed with a control loop system that includes angle sensors, a distance sensor, and wheel encoder to keep the machine square and ensure safe expansion and retraction throughout the full range of variability.

The Extension and Retraction functions can occur on either side of the machine for flexibility and maximum maneuverability. It is also designed to handle full load across the entire width spectrum and can stop anywhere within the full range of variability, with or without a vessel in the slings.

“This machine combines many familiar systems that we have successfully developed and refined over the years: the Patented All-Wheel Electronic Steering system we’ve been using on Marine Travelift Mobile Boat Hoists and Shuttlelift Mobile Gantry Cranes, sensors/safety systems like



the linear transducer and angle sensor have been utilized on our Hydro M_Drive Marina Forklifts, and the knowledge we’ve gained from building Hydraulic Transporters with a Variable Width option. We combined these to create a well-designed system that is not only efficient, but also safe – for the operator, the vessel, and the machine itself.” – Bob Johnston, Director of Customer Care, Marine Travelift.

Rigorous Factory Testing

Design goals for this Variable Width Option included Safety, Performance (speed/efficiency), and Functionality. To be certain that this option reached all three

goals, Marine Travelift teams performed months of rigorous factory testing that included countless hours of use both with and without maximum load, on different grades, and a mock-up of the end user’s existing pier infrastructure.

Personnel from Marine Travelift’s in-house engineering team, Customer Care Field Service Technicians, Executive Sales, and Assembly Shop Experts all worked together closely with the team at Marine Group Boat Works to be sure all parameters were met and the machine would provide all the benefits they were counting on.

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Serviceability

Making the machine easy to maintain for the customer is a key feature so serviceability was considered at every stage of the design and engineering process. Strategically placed access holes are included to be able to easily get at the hydraulic ram and it rides on tracks inside the top beam so when disconnected it can simply be rolled out for any needed service/repair. In addition, the Expand and Retract functions operate on a greaseless system using high performance composite pads instead of a lubricant that could potentially contaminate the vessel or environment below. These pads are accessible from the exterior of the beam and have a high precision clearance, to ensure no change in the machine's geometry while Expand and Retract functions are engaged.



150TG Variable Width



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Additional new 165T Deliveries in the P.N.W. Include:

- Campbell River, BC (2025)**
- City of Sitka, Alaska (2025)**
- King Cove, Alaska (2024)**
- City of Sand Point, Alaska (2022)**
- Nordlund Boat Company, Tacoma (2026)**



American Built Mobile Boat Hoist



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Training/Support/Service/Warranty:

Our operator and maintenance training follows the completion of the assembly of the machine. The owner is invited to have as many operators and technicians attend. This training typically takes approx. 8 hours but can run for 1-2 days if the customer requires more hands-on training.

We have supplied machines to the US Coast Guard, NASA, Boeing and other companies and have tailored training to suit. Assembly will include one factory technician (from Wisconsin) as well as one Seattle based factory authorized/trained tech to assemble. Our machines are sub-assembled and tested at the factory minimizing the assembly to two days. All operator's and techs that attend the training will receive operator's certificates that WorkSafe, L&I and OSHA have recognized.

We strive to ensure our customers have quick access to replacement parts and service when support is needed. We offer factory certified annual inspections and service from our or Seattle based techs. These inspections are conducted on an IPAD program and provide immediate .pdf reports for owner reference. Service and technical support can also be done remotely via an electronic module on the machine allowing the Wisconsin and/or Seattle techs to tap in and view/troubleshoot issues.

Emergency support is available 24 hours through our office and service department. This proposal includes a 90-day follow-up inspection to ensure machine pressures, torques, and functions are operating correctly.

Warranty - Marine Travelift Boat Hoists are supplied with 2 years or 2000 hours of service whichever occurs first.

Safety Features:

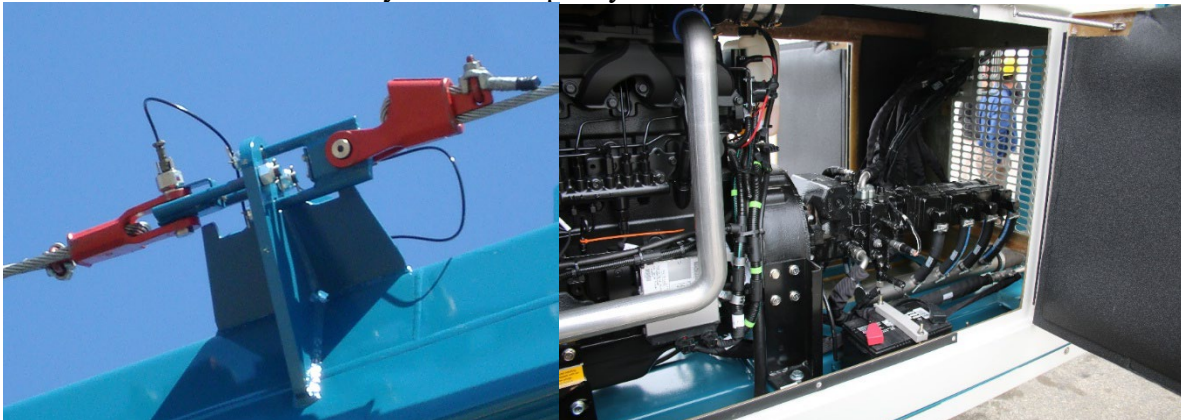
Emergency Stops/Shutoffs

- (4) Emergency stops in weather-proof boxes at each corner of the machine, one at the operator's panel, and one on the wireless remote control.



Overload Protection

- Overload alarm and cutout tied to the digital weight gauges found on both the wireless remote and the local operator's panel. (see previous cab details)
- Overload protection also provided by hoist reliefs. Reliefs set to specific pressure to also ensure hoists can't lift beyond max capacity.

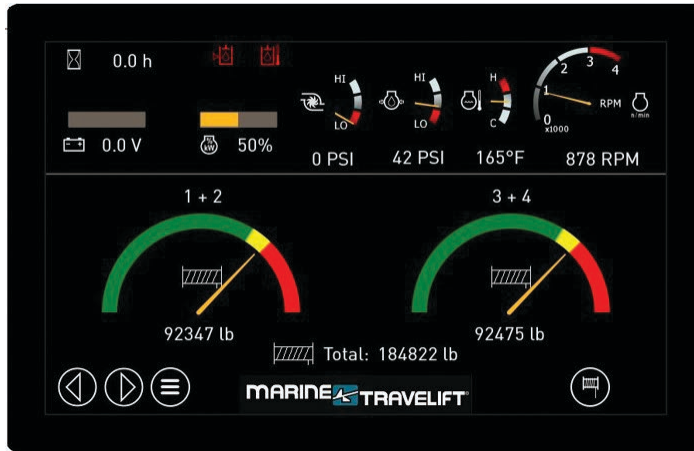


Electronic Weighing System

- Load cells transmit vessel weights (fore & aft separately/together) to both the wireless remote and in cab at the operator's panel.

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Wireless Remote Control

- Improve operational safety and maneuverability. The wireless remote control increases visibility of the boat, launching piers and surrounding area. Uses rolling frequencies between a frequency range and employing emergency shut-offs in the event of any competing frequency.

Chine and Keel Protection Pads (Standard)

- Protect slings from chafing and abrasions with rubber reinforced coverings that extend the life of your slings. **Slings have a 9.9:1 Safety Factor.**



Travel Alarm and Beacon

- Multi-direction travel alarms and beacons to warn all in the area of machine in travel.

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LED Work Lights (Optional)

- Illuminate the work and drive area with high intensity LED work lights.



Automatic Variable Throttle (AVT) and Sound Suppression (Standard Equipment)

- Reduces the noise on your jobsite by automatically returning your throttle to idle after a function is finished as well as insulates the engine compartment to lower general engine noise. See further details in specs section.

New Industrial Tires

- Air filled to allow for better cushioning of structure under load. Not liquid or foam filled that puts excess shock load on machine.

Wheel Guards (4)

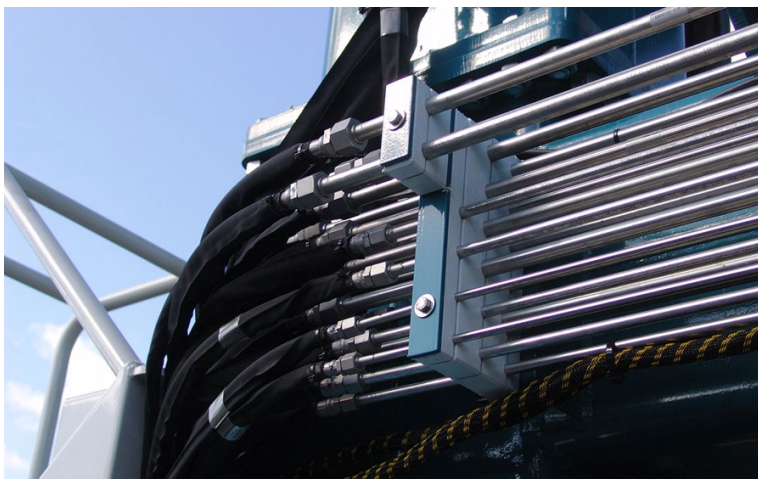
Cordura Covers

- On all hydraulic hoses to prevent chafing wear and UV degradation.
- On all slings to prolong life of disconnect fingers and shackle eyes.



O-Ring Seal Hydraulic Fittings on Stainless Tubes

- Prevent leaks and blowouts in the hydraulic system



Fully Articulating Pivot Trunnion

- Reduce structural stress and get maximum rotation.

Anti 2-Block System

- The lower block is designed with an Anti 2-block system. See previous specs

Hoist Counterbalance Valves

- This is a back-up measure to the hoist brakes themselves. Additional pressure is required to lower the hoists than to raise them.

Drive Service Brake (Motion Control) and Parking Brakes High Visibility Paint Available for Anywhere on the Machine

Manufacturer History and Stability

- Marine Travelift has been producing mobile marine lifts for over 55 years.
- Marine Travelift has been producing the 150, 200, 250 and 300 models of boat hoist since the 80's. The other various models date back to the 60's.

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Reference list available upon request that own and operate the same machine and can speak to the quality of the Travelift as well as the level of service provided by Kendrick Equipment.

Lead Time/Erection and Commissioning

The 150TG will be shipped within 230-250 days of receipt of deposit (depends on current production schedule). The factory's track record on deliveries is impeccable, they even specify at the time of order, the exact time trucks need to be onsite for loading. Production photos will be shared with the customer during the manufacturing process. The 150TG will ship in 4 open top container truckloads from Wisconsin. Assembly of the boat hoist will take only 3-5 days, this includes connecting all hydraulic lines, hoses, and rigging. The 4th and 5th day are reserved for test lifting and operator/maintenance training and certification. As you can see in the below left photo all of our machines are sub-assembled at the factory and tested prior to shipping. (hydraulics, hoists, drives, sling adjust, etc.) This makes the assembly process very speedy and eliminates headaches of missing, broken, wrong parts etc and unnecessary extra assembly crane rental time. The photo on the right is of a new machine truck loaded and ready to ship.



A factory technician (from Marine Travelift, Wisconsin) and our local factory certified tech will arrive on the Monday before the trucks arrive so that they can ensure everything is ready for Tuesday morning's assembly. A crane is required for only 2 days to unload the trucks, stand the steel structure, and mount the wheels. Thursday is dedicated to connecting hydraulic lines, hoses, and rigging. Test lifting, and operator/maintenance training is scheduled all day Friday. If the customer prefers further training, we will include that. We welcome you to call any of our customers to discuss the details of the assembly process. Also included is a 90 day follow up inspection to verify pressures, torques, and all functions of the boat hoist.

23722 NE 192nd Way, Woodinville, WA, 98077
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MARINE  **TRAVELIFT**[®]



After assembly completion, the following tests are conducted:

- Function tests with and without load include drive forward, backward, steering functions, sling adjust, wireless remote calibrations, hoist and drive speed calibrations, hydraulic pressures, service & park brakes, all safety features, etc.
- Customer is to supply a boat for test lift.
- A hard copy and electronic copy of the replacement parts book and operator's/maintenance manual are included

Best Regards,

Dave Marshall
Kendrick Equipment USA

23722 NE 192nd Way, Woodinville, WA, 98077
PHONE: 866-744-9921 | www.kendrickequipment.com

MARINE TRAVELIFT®



SALES ORDER

Version 9/2020

Item k.

REFERENCE NUMBER

BILL TO SIC Code _____		SHIP TO Company Alaska Marine Lines	
Company/Contact Name WRANGELL PORTS & HARBORS		Contact Name Steve Miller	
Address P.O. BOX 531		Address 6110 West Marginal Way SW Bldg 10	
City WRANGELL State AK Zip 99929		City Seattle State WA Zip 98106	
County _____ Customer No. _____		County _____ Ph. No. 9078-874-3736	
Ph. No. _____ Fax No. STEVE MILLER		Delivery Date (Est.) 10-12 WEEKS Customer No. _____	
Email SMILLER@WRANGELL.COM Cell No. 907-874-3736		P.O. NO. _____	
EQUIPMENT		EQUIP. # _____	
MAKE GENIE MODEL S60J		TRANSACTION	
SER # _____		SALE <input checked="" type="checkbox"/> RPO <input type="checkbox"/>	
Description:		NEW <input checked="" type="checkbox"/> USED <input type="checkbox"/> RENT <input type="checkbox"/>	
1- NEW GENIE MODEL S60J WITH 49HP KUBOTA D1803 TURBO DIESEL ENGINE TIER 4F,		\$	
ROUGH TERRAIN FOAM FILLED TIRES,		149897.00	
COLD WEATHER KIT (BATTERY, OIL PAN HEATERS INSTALLED) WITH COLD WEATHER OIL.		1514.00	
Attachments: WITH 6' DUAL ENTRY PLATFORM WITH SWING GATE.		1196.00	
FREIGHT & P RE DELIVERY		6325.00	
SOURCEWELL CONTRACT #020923-TER			
Del'y/F.O.B:			
TRADE		AGREED PRICE 158932	
YEAR	SERIAL #	If Tax Exempt, Provide Certificate or enter Rate Below	
MAKE	MODEL	Sales Tax () 0	
Lienholder:		Total Price 158932	
Trade-In Allowance ▶ Less (Est.) Payoff ▶		▶ Net Trade-In < >	
PAYMENT <input type="checkbox"/> FINANCED <input type="checkbox"/> ON ACCOUNT <input checked="" type="checkbox"/> CASH/COD		OR CAT Recovery () 0	
Paid in full prior to shipping		Sales Tax () ^{WA Only} 0	
LEASE: MONTHS /MONTH HOURS/YEAR		CA Tire Fee	
CONTRACT MAINTENANCE: /MONTH		Balance Due 158932	
TELEMETRY: /MONTH		Down Payment < >	
		Lease Doc Fees	
		Amount to Finance 158932	
		Length of Term	
		Estimated Payment	
WARRANTY			
<input checked="" type="checkbox"/> NEW BASIC (DESCRIBE) 12 months			
<input type="checkbox"/> NEW EXTENDED (DESCRIBE)			
<input type="checkbox"/> AS IS / NO WARRANTY <input type="checkbox"/> USED (DESCRIBE)			
Optional Accessories (check one below for each option):			
Fire extinguisher	<input type="checkbox"/> Ordered <input checked="" type="checkbox"/> Declined	Headlights	<input type="checkbox"/> Ordered <input checked="" type="checkbox"/> Declined
Back-up alarm	<input type="checkbox"/> Ordered <input checked="" type="checkbox"/> Declined	Tail lights	<input type="checkbox"/> Ordered <input checked="" type="checkbox"/> Declined
Strobe light	<input type="checkbox"/> Ordered <input checked="" type="checkbox"/> Declined	Turn signals	<input type="checkbox"/> Ordered <input checked="" type="checkbox"/> Declined
Other:		Mirrors	<input type="checkbox"/> Ordered <input checked="" type="checkbox"/> Declined
Other:		Telemetry device	<input type="checkbox"/> Ordered <input checked="" type="checkbox"/> Declined
		Blue/Red Light	<input type="checkbox"/> Ordered <input checked="" type="checkbox"/> Declined
			<input type="checkbox"/> Ordered <input checked="" type="checkbox"/> Declined
This Sales Order is subject to Papé Material Handling's Terms and Conditions of Sale effective on the date hereof, which are incorporated in full by this reference. The Terms and Conditions of Sale are available at www.pape.com/terms , and will also be sent by mail or e-mail to Buyer upon request. For each trade-in described herein (if any), Buyer certifies that there is no lien, claim, debt, mortgage or encumbrance of any kind, nature or description against this property now existing, of record or otherwise, and that the same is free and clear and is Buyer's sole and absolute property except as noted above.			
PAPÉ MATERIAL HANDLING PAPÉ RENTS		BUYER	
(Store Address) 9883 40TH AVE S		By	Title
City SEATTLE State WA Zip 98118			
By ERIK STRECKER		By	Title
TERRITORY MANAGER Date 2-5-26		Date	

331

For terms and conditions visit pape.com/terms

Clear Form Clear Formula



MODEL: H50FT – In Stock Seattle

All trucks shown with optional equipment. Please refer to quotation specifications.

CUSTOMER DETAILS

CUSTOMER	City & Borough Of Wrangell Ports & Harbors - Wrangell		
ADDRESS	PO Box 531 Wrangell, Alaska 99929		
SHIP-TO ADDRESS	671 Shakes Street Wrangell, Alaska 99929		
CONTACT NAME	Steve Miller	TITLE	Ports and Harbors Director
PHONE	9078743736		
PROPOSED BY	Jeremy Howarth	TITLE	Territory Manager
PHONE	253-380-4672	EMAIL	jhowarth@papemh.com
DATE	2026-02-04	Quote Expiration	2026-03-06



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 SEATTLE, Washington 98118-0168
 Phone: 206-722-5800



Quoted Model: H50FT Available Features

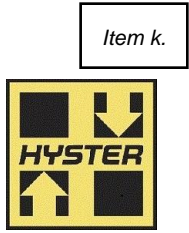
HYSTER FORTIS PNEUMATIC TIRE FORKLIFT MODEL H50FT: Nominal 5000 lb. capacity at 24" load center. Fortis trucks feature low operating costs, superior ergonomics, greater dependability, and exceptional productivity. Standard Equipment includes: Hyster Stability System, Integrated Dashboard Display, Operator Restraint System, Infinitely Adjustable Steering Column, Low Fuel Indicator, Duratread Floormat and Operator Presence System (OPS).

Proposal Summary

Included Items	Description	Quantity
Model	Hyster® FORTIS™ H50FT Lift Truck - 5,000 lb Nominal Capacity, Class V	1
Construction	Key Switch Start	
Powertrain	<p>Kubota 2.5L LPG EPA/CARB emissions certified engine with electronic fuel injection provides outstanding fuel economy and performance. The heavy duty design of this engine allows for extended service intervals and extra long engine life resulting in a lower total cost of ownership over the life of the truck. Features three (3) individual performance modes to optimize productivity and fuel economy.</p> <p>Self energizing drum brakes provide excellent stopping power with minimal brake pedal effort.</p> <p>Single Pedal Inch/Brake Arrangement</p> <p>Electronically Controlled Powershift 1-Speed Transmission features electronic shift control and electronic inching improving operating costs by eliminated inching adjustments. Industrial grade clutch packs, gears, shafts and other drive train components for exceptional durability. Features a cast aluminum housing for enhanced heat dissipation to maximize transmission performance.</p>	
Powertrain Options	<p>High Air Intake</p> <p>Counterweight rear exhaust exits through counterweight opening to reduce turbulence and dust.</p> <p>Pressure sensing low LPG fuel indicator identifies when the LPG tank needs to be re-filled. Features an indicator on the dash display to alert the operator.</p> <p>33.5 lb Steel LPG Fuel Tank with Auxiliary Fill Valve</p> <p>Swing out LPG tank bracket provides a low effort, easy, stable platform for quick LP tank replacements. The tank bracket uses a central pivot point to swing out from over the top of the counterweight. The bracket features a low-profile design to enhance rear visibility.</p> <p>Heavy Duty Anti-Clog Radiator resists clogging in dirty/dusty environments and offers additional cooling capacity. Rubber mounted isolators resist road shock and vibration for increased durability.</p> <p>UL Label - Classification Type LP</p>	
Powertrain Accessories	System monitoring provides superb control over truck functionality and systems enabling maximum system efficiency for excellent durability and serviceability.	
Mast	<p>3 Stage Full Free Lift Mast - Class II - 189" (4800mm) Maximum Lift Height - 84" (2120mm) Overall Lowered Height - 60" (1532mm) Free Lift Height without Load Backrest - 238" (6023mm) Overall Extended Height with Load Backrest</p> <p>Mast Tilt - 6° Forward / 6° Back</p>	
Carriages & Attachments	42" (1067mm) Wide - Class II - Hook Type Integral Sideshift Carriage	



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 Phone: 206-722-5800



	48" (1220mm) High Load Backrest Extension
Forks	48" Long Class II Hook Type (1.6" x 3.9") Standard Tapered Forks. Designed for smooth
Hydraulics	3 Function (1 Auxiliary) Hydraulic Control Valve Cowl mounted mechanical lever hydraulic controls are conveniently located.
Hoses	1 Auxiliary Function Hose Group - 2 Hoses Internally Mounted
Wheels & Tires	Drive Tires - 7.00 x 12 - Pneumatic Shaped Solid (PSS) - Standard Tread Width Steer Tires - 6.00 x 9 - Pneumatic Shaped Solid
Operator Compartment	86" (2185mm) Overhead Guard - Grid Style Rear drive handle with horn button is mounted on the right side of the truck behind the operator to enhance operator comfort while driving in reverse. The ergonomically angled handle features a thumb-operated horn button to allow the operator to keep their left hand on the steering wheel and in control of the truck while sounding the horn to alert other trucks or pedestrians.
Directional Control	Lever Shift Direction Control - Mounted on Left Hand Side of Steering Column Steering wheel with integral spinner knob to enhance operator comfort and control.
Seat	The Full-Suspension Vinyl Seat provides maximum operator comfort during extended operations. Conveniently located controls feature a gauge to visually identify when suspension travel has been optimized for the given operator's weight. The seat also features fore-aft travel and seat-back angle adjustments for highly customized ergonomics. Provides vertical suspension travel of 3.1" (80mm). Our High-Visibility Seat Belt with our No-Cinch ELR (Emergency Locking Retractor) features a bright red belt that can be seen at a distance to help confirm usage compliance. The No-Cinch feature enhances operator comfort and safety (particularly when driving in reverse) by letting the belt move in and out as needed while driving, but will lock in place in the event of an impact or an unstable truck movement.
Chassis Options	Fully Enclosed Hood and Side Panels - Non-Vented
Lights & Alarms	Work Lights - LED Plastic Lens - 2 Front and 1 Rear Audible Alarm - Reverse Direction Activated - Self-Adjusting 82-102 dB(A) Amber Strobe Light - Ignition Activated
Warranty	12 Months / 2,000 Hours Manufacturer's Warranty, 36 Months / 6,000 Hours Powertrain Warranty; please see full Warranty Statement for additional details.
Literature & Nameplate	English Literature Pack and Labels

Additional Items or Accessories Included

	Description	Quantity
Local	OHG Clear Cap	1
Local	Prep & Setup	1
Local	Freight to Local Shipper (AML, Samson, Etc. Booking # required for delivery)	1

Item k.



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SEATTLE, Washington 98118-0168
Phone: 206-722-5800



Total Investment

Price H50FT	\$44,529.10	Qty: 1
Tariff Surcharge	\$1,060.00	
Total Price with Tariff Surcharge	\$45,589.10	
Quoted Quantity	1	TOTAL: \$45,589.10

F.O.B. Factory (factory freight not included). Price is exclusive of any taxes. Due to volatility of supply chain, transportation, lead times etc., we reserve the right to revise our pricing in direct correlation to price surcharges/increases received from the OEM. Lease payment quotes are subject to possible interest rate indexing at time of delivery. This sales order/proposal is subject to Pape' Material Handling's Terms and Conditions of Sale effective on the date hereof, which are incorporated in full by this reference. The Terms and Conditions of Sale are available at www.pape.com/terms, and will also be sent by mail or email to Buyer upon request.

Proposal By:	Jeremy Howarth	Accepted By:	_____
	_____		_____
Signature:	_____	Signature:	_____
	_____		_____
Date Signed:	_____	Date Accepted:	_____
	_____	PO Number:	_____

**CITY & BOROUGH OF WRANGELL, ALASKA
BOROUGH ASSEMBLY AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 14, 2026
	<u>Agenda Section</u>	13

RESOLUTION No. 04-26-2044 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE TEMPORARY CRUISE SHIP FACILITY SECURITY OFFICER JOB DESCRIPTION AND PROVIDING FOR AN EFFECTIVE DATE

SUBMITTED BY:

Mason Villarma, Borough Manager

FISCAL NOTE:

Expenditure Required:

Fiscal Year (FY):	Amount: \$

Amount Budgeted:

FY:	\$

Account Number(s):

Account Name(s):

Unencumbered Balance(s) (prior to expenditure):

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. RES 04-26-2044. | 2. Job Description

RECOMMENDATION MOTION:
Move to Approve Resolution No. 04-26-2044.

SUMMARY STATEMENT:

This resolution approves an updated job description for the Temporary Cruise Ship Facility Security Officer position and increases the pay range from Grade 9 to Grade 12 to improve recruitment and retention, with an effective date of April 15, 2026.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION No. 04-26-2044

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE TEMPORARY CRUISE SHIP FACILITY SECURITY OFFICER JOB DESCRIPTION AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City and Borough of Wrangell recognize the need to update the Temporary Cruise Ship Facility Security Officer job description to make the job more desirable; and

WHEREAS, the Temporary Cruise Ship Facility Security Officer position will change from Grade 9 on the Non-Wage & Grade Table to Grade 12 (ranging between \$25.00 to \$35.00 per hour); and

WHEREAS, the Non-Union Wage and Grade Table will be amended by Resolution 04-26-2036, during this meeting (April 14, 2026); and

WHEREAS, the Borough Assembly approves the amended job description for the Temporary Cruise Ship Facility Security Officer.

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

Section 1. The attached revised job description outlines the updated duties, responsibilities, qualifications, and wage type for the Temporary Cruise Ship Facility Security Officer position.

Section 2. The amended job description for the Temporary Cruise Ship Facility Security Officer position will be effective as of April 15, 2026.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, THIS 14TH DAY OF APRIL, 2026.

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

City & Borough of Wrangell

Position Description

Position: Cruise Ship Facility Security Officer	Position: Temporary
Department/Site: Port Cruise Ship Facility	FLSA: Non-Exempt
Reports to/Evaluated by: Harbormaster	Salary Grade: <u>912</u>

Summary

The Cruise Ship Facility Security Officer is responsible for enforcing security protocols at the Wrangell Port Facility during cruise ship operations. This position ensures the safety and security of cruise vessels, passengers, and port infrastructure by complying with applicable federal, state, and municipal regulations, including those outlined in the Department of Homeland Security's Port Security Plan. The role requires professional interaction with port users, cruise line personnel, public agencies, and members of the public.

Distinguishing Career Features

This is a seasonal, temporary position with variable hours dependent on the cruise ship schedule. The position plays a critical role in the secure operation of the port during cruise ship visits and must adhere to the Wrangell Port Facility Security Plan.

Essential Duties and Responsibilities

- Enforce and comply with all requirements outlined in the Wrangell Port Facility Security Plan.
- Monitor and control access to secure and restricted areas of the port.
- Conduct security inspections of port facilities and cruise ship perimeters.
- Observe and report any suspicious activity or unauthorized access.
- Assist with vessel arrivals and departures as needed.
- Communicate effectively with ship security personnel, U.S. Coast Guard, and local law enforcement.
- Ensure that safety measures are in place and followed during cruise ship operations.
- Provide courteous and professional assistance to visitors, cruise passengers, and vendors.

Qualifications

▪ Knowledge and Skills

- Working knowledge of port security principles and protocols.
- Ability to follow procedures as outlined in federal security plans.
- Proficient in verbal communication and public interaction.
- Basic boat handling and dock safety skills preferred.
- Familiarity with marine and port operations is a plus.

▪ Abilities

- Operate small vessels and forklifts (training provided if necessary).
- Effectively communicate with diverse groups, including the public, port tenants, and regulatory officials.
- Remain alert, observant, and responsive in dynamic marine and public environments.

- Maintain professionalism and composure in stressful situations.

- **Physical Abilities**

- Must be able to lift and carry up to 50 pounds.
- Work in a physically demanding, outdoor environment in all weather conditions.
- Stand and walk for extended periods and work variable hours, including early mornings, evenings, weekends, and holidays depending on ship schedules.

- **Education and Experience**

- High school diploma or GED required.
- Previous experience in security, public safety, or marine operations preferred.

- **Licenses and Certificates**

- Valid Alaska Driver's License required.
- **Valid TWIC (Transportation Worker Identification Credential) required.**
- Basic First Aid and CPR certifications preferred (training may be provided).

- **Working Conditions**

This position is performed primarily outdoors and requires exposure to varying weather conditions. The role may include extended or irregular hours based on cruise ship activity. The officer must remain on-site and responsive during vessel port calls and port operations.

This job/class description, describes the general nature of the work performed, representative duties as well as the typical qualifications needed for acceptable performance. It is not intended to be a complete list of all responsibilities, duties, work steps, and skills required of the job.