



NIXLE Registration

Tuesday, January 27, 2026

Location: Borough Assembly Chambers

Work Session from 6:00 to 7:00 PM / Regular at 7:00 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=nQmF3oaRoa5WHYzHCFMvEivvbaFMlS.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.

WORK SESSION (6:00 - 7:00 PM)

- a. EDA Grant Program Overview

1. CALL TO ORDER

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

2. CEREMONIAL MATTERS - None.

3. PERSONS TO BE HEARD

- a. Correspondence from AAMC - Clerk Lane

4. AMENDMENTS TO THE AGENDA

5. CONFLICT OF INTEREST

6. CONSENT AGENDA

- a. Minutes from the December 16, 2025 Regular Assembly Meeting
- b. Minutes from the December 22, 2026 Special Assembly Meeting
- c. Minutes from the Special Assembly meeting held January 7, 2026
- d. CORRESPONDENCE: School Board Action from the December 15, 2025 meeting

7. BOROUGH MANAGER'S REPORT

- a. Borough Manager's Report - Verbal at the Meeting
- b. Finance Director's Quarterly Analysis
- c. Utility A/R - January 2026
- d. Ports and Harbors A/R - December 2025
- e. Library Director's Report
- f. Capital Projects Department Report
- g. Power Point with App information

8. BOROUGH CLERK'S REPORT

- a. Borough Clerk's Report

9. MAYOR AND ASSEMBLY BUSINESS

10. MAYOR AND ASSEMBLY APPOINTMENTS

11. PUBLIC HEARING

12. UNFINISHED BUSINESS

13. NEW BUSINESS

- a. **ORDINANCE No. 1097 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADDING CHAPTER 14.10, TITLED "INACTIVE VESSELS", IN THE WRANGELL MUNICIPAL CODE**
- b. Approval of City & Borough Tidelands Annual 2026 Five-Year Reassessments
- c. **RESOLUTION No. 01-26-2016 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 4, 5, 6, 12, 16, and 20, BLOCK 1 OF THE ALDER TOP SUBDIVISION IN THE AMOUNT OF \$410,700**
- d. **RESOLUTION No. 01-26-2017 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2026 BUDGET BY TRANSFERRING \$7,730.08 FROM THE GENERAL FUND RESERVES TO THE ST MICHAEL STREET REHABILITATION PROJECT AND AUTHORIZING ITS EXPENDITURE**
- e. **RESOLUTION No. 01-26-2018 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA AMENDING THE FY26 BUDGET IN THE PORT FUND BY TRANSFERRING \$245,000 FROM THE FUND RESERVES TO THE WATERFRONT TIDELANDS FILL AND ABUTMENT PROJECT AND AUTHORIZING ITS EXPENDITURES**
- f. Approval of a Contract Award to PND Engineers for the Waterfront Tideland Fill and Abutment Project
- g. **RESOLUTION No. 01-26-2019 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA AMENDING THE FY26 BUDGET IN THE MILL PROPERTY DEVELOPMENT FUND BY APPROPRIATING \$550,000 FROM UNRESTRICTED FUND BALANCE TO THE DEEPWATER PORT SHIPYARD DESIGN PROJECT**

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

15. EXECUTIVE SESSION

- a. **Executive Session:** Discussion on Strategic Land Exchange options

16. ADJOURNMENT



Alaska Association of Municipal Clerks

Kim Lane, MMC, President
Borough Clerk, City and Borough of Wrangell
P.O. Box 531, Wrangell, AK 99929
Phone: 907.874.2381
Email: clerk@wrangell.com

December 19, 2025

Patricia Gilbert, Mayor
City and Borough of Wrangell
P.O. Box 531
Wrangell, AK 99929

Dear Mayor Gilbert,

The Alaska Association of Municipal Clerks (AAMC) would like to thank you and the City and Borough of Wrangell for your continued support of Borough Clerk, Kim Lane, MMC. I am happy to announce that Kim has ascended to the position of President of the AAMC at the annual business meeting on December 9, 2025.

In addition to having her Master Municipal Clerk (MMC) designation from the International Institute of Municipal Clerk and earning the prestigious Clerk of the Year award in 2024, Kim has been instrumental to the AAMC serving as Chair of the Conference Planning Committee and also serving on the Fundraising Committee. We are truly looking forward to Kim's continued contributions to AAMC.

On behalf of the AAMC, I thank the City and Borough of Wrangell Administration and Assembly and offer sincere appreciation for the support you have shown to Kim and to the AAMC by sharing her with our organization.

Sincerely,

A handwritten signature in blue ink that reads "Jamie Heinz". The signature is fluid and cursive, with "Jamie" on top and "Heinz" below it, with a small flourish at the end.

Jamie Heinz, Secretary
Alaska Association of Municipal Clerks

**Minutes of Regular Assembly Meeting
Held on December 16, 2025**

Mayor Patricia Gilbert called the Regular Assembly meeting to order at 6:00 p.m., December 16, 2025, in the Borough Assembly Chambers. Assembly Member Powers led the pledge of allegiance.

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

ABSENT –

Borough Manager Villarma and Clerk Lane were also present.

CEREMONIAL MATTERS – None.

PERSONS TO BE HEARD

EMAILED CORRESPONDENCE – from Joan Sargent

Joan Sargent, resident requested that the Assembly direct staff to send a letter to the delegation, responding to the US Customs and Border Protections, stating that the requirements to apply for a Work Visa could negatively impact the community; responses are due by February 9th,

AMENDMENTS TO THE AGENDA

CONFLICT OF INTEREST

Manager Villarma asked that Item 13c be moved to be considered before 13a.

Powers stated that he may have a conflict of interest to Item 11b since the applicant is his brother in law. Gilbert stated that she did not see a conflict of interest since there was no monetary gain.

Mach stated that he has a conflict of interest on 13e. Gilbert stated that yes, he does have a conflict.

CONSENT AGENDA

6a Minutes from the November 12, 2025 Regular Assembly meeting

6b Minutes from the December 1, 2025 Special Assembly meeting

6c **RESOLUTION No. 12-25-2007 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2026 BUDGET IN THE GENERAL FUND BY ACCEPTING A GRANT IN THE AMOUNT OF \$9,431 FROM THE STATE OF ALASKA DEPARTMENT OF NATURAL RESOURCES OFFICE OF HISTORY AND ARCHAEOLOGY AND AUTHORIZING ITS EXPENDITURE FOR THE STAR OF BENGAL EXHIBIT**

6d Approval of Liquor License transfer from Totem Bar & Liquor Store to Rayme's Bar - Liquor Store

6e CORRESPONDENCE: Action from the November 19, 2025 Regular School Board meeting

MS Powell

BOROUGH MANAGER'S REPORT

Manager Villarma provided his report

The following reports were also provided: Harbormasters report; Nolan Center report; Library report; and Police Department report.

BOROUGH CLERK'S REPORT

Clerk Lane's report was provided.

MAYOR AND ASSEMBLY BUSINESS

At the request of Villarma, the Assembly directed the Manager to ask the Port Commission to look at live-a-board section of the code and at vessel insurance.

Villarma asked the Assembly to approve allowing the borough offices to close on December 26th; there were no objections; Powell said that he had no problem with this but wanted to make sure that this would not be the norm and shouldn't be added to any upcoming Union negotiations; DeBord stated that he would like to see the resolution mention what would be done for police officers if they were required to work on that day; Gilbert stated that she would like a Resolution to come back to the Assembly in January so to memorialize this action.

Gilbert stated that there would be no SEAPA rate increase for this year.

MAYOR AND ASSEMBLY APPOINTMENTS

10a Code Review Committee Appointments

Gilbert appointed herself and Dalrymple to the Code Review Committee.

10b Finance Committee Appointments

Gilbert appointed DeBord and Mach to the Finance Committee.

PUBLIC HEARING

11a ORDINANCE NO. 1096 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADDING SECTION 5.04.015 – PROPERTY TAX ON LEASED PROPERTY – POSSESSORY INTEREST APPLIED TO CHAPTER 5.04 – PROPERTY TAX, IN THE WRANGELL MUNICIPAL CODE

Gilbert called the Public Hearing to order and asked for an administrative report. Villarma stated that this Ordinance was a housekeeping item; this is just to formalize this in our code.

Gilbert asked if there was anyone who wanted to speak on this item.

Hearing none, Gilbert closed the Public Hearing and asked for a motion.

M/S: Powell/Ottesen to approve Ordinance No. 1096. Motion approved by polled vote.

11b Approval to move forward with the sale of borough-owned real property consisting of a portion of a portion of Borough-owned real property identified as Lot A-2 of the Presbyterian - CBW Replat, according to Plat No. 2025-3, zoned Open Space Public

Gilbert called the Public Hearing to order and asked for an administrative report. Villarma stated that this is for a portion of the land we purchased from the Presbyterian Church; requested area is adjacent to his property.

Gilbert asked if there was anyone who wanted to speak on this item.

Hearing none, Gilbert closed the Public Hearing and asked for a motion

M/S: Powell/Ottesen to approve moving forward with the sale of a portion of Borough-owned real property identified as Lot A-2 of the Presbyterian - CBW Replat, according to Plat No. 2025-3, zoned Open Space, to Teniya Morelli. Motion approved by polled vote.

UNFINISHED BUSINESS

NEW BUSINESS

13c Approval of the purchase of a Schwarze street sweeper in the amount of \$386, 814 (*moved up on the Agenda under Amendments to the Agenda*)

M/S: Powell/Ottesen to approve the purchase of a Schwarze Street Sweeper in the amount of \$386,814. Motion approved with Powers and DeBord voting no; Gilbert, Mach, Ottesen, Dalrymple, and Powell voted yes.

13a **RESOLUTION No. 12-25-2005** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA APPROVING A FY2026 BUDGET AMENDMENT FOR THE FULL PAYMENT OF THE CONTRACT WITH E-FORCE RMS AND CAD SOFTWARE FOR THE POLICE DEPARTMENT

M/S: Powell/Ottesen to approve Resolution No. 12-25-2005. Motion approved by polled vote.

13b **RESOLUTION No. 12-25-2006** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, TO AMEND THE FY2026 BUDGET IN THE AMOUNT OF \$18,364 TO ALLOW FOR THE PURCHASE OF A COBRA FIRING SYSTEM FOR THE FOURTH OF JULY FIREWORKS CELEBRATION

M/S: Powell/Ottesen to approve Resolution No. 12-25-2006. Motion approved by polled vote.

13c ~~Approval of the purchase of a Schwarze street sweeper in the amount of \$386, 814 moved to be considered before Item 13a~~

13d **RESOLUTION No. 12-25-2008** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AFFIRMING THE BOROUGH'S COMMITMENT TO PARTNERSHIP WITH THE ALASKA MENTAL HEALTH TRUST LAND OFFICE AND SUPPORTING CONTINUED PROGRESS TOWARD A MUTUALLY BENEFICIAL LAND EXCHANGE

M/S: Powell/Ottesen to approve Resolution No. 12-25-2008. Motion approved by polled vote.

13e **RESOLUTION No. 12-25-2009** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2026 BUDGET TO APPROPRIATE \$17,837 FOR COLD STORAGE MAINTENANCE COSTS PURSUANT TO THE SIXTH LEASE AMENDMENT WITH TRIDENT SEAFOODS, AND AUTHORIZING ITS EXPENDITURE FROM THE MARINE SERVICE CENTER – PORT & HARBOR FUND

M/S: Powell/Ottesen to approve Resolution No. 12-25-2009. Motion approved by polled vote. Mach did not vote.

13f **RESOLUTION No. 12-25-2010** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY2026 BUDGET IN THE INDUSTRIAL CONSTRUCTION FUND BY ACCEPTING THE REVENUE FROM THE SALE OF INDUSTRIAL LOTS 11 AND 12, BLOCK 66 OF THE INDUSTRIAL REPLAT FOR THE AMOUNT OF \$50,000

M/S: Powell/Ottesen to approve Resolution No. 12-25-2010. Motion approved by polled vote.

13g Approval of a Memorandum of Understanding between JAG Marine Group, LLC & The City and Borough of Wrangell for Long-Term Maritime Industrial Development at the 6-Mile Deepwater Port

M/S: Powell/Ottesen to approve a Memorandum of Understanding between JAG Marine Group & the City and Borough of Wrangell. Motion approved by polled vote.

13h **RESOLUTION No. 12-25-2011** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA AMENDING FY2026 BUDGET IN THE PORT AND HARBOR CIP FUND BY ACCEPTING GRANT FUNDS FROM THE PORT INFRASTRUCTURE DEVELOPMENT PROGRAM AND AUTHORIZING PROJECT EXPENDITURES FOR THE DEEP-WATER PORT DEVELOPMENT PROJECT

M/S: Mach/Ottesen to approve Resolution No. 12-25-2011. Motion approved by polled vote.

13i Approval of the Professional Services Agreement with NorthWind Architects for the Architectural and Engineering Design Services for the Public Safety Building Rehabilitation Project in the amount of \$667,028

M/S: Powell/Ottesen to Approve the Professional Services Agreement with NorthWind Architects for the Architectural and Engineering Design Services for the Public Safety Building Rehabilitation Project in the amount of \$667,028. 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 7:43 p.m.

Patricia Gilbert, Borough Mayor

ATTEST: _____

Kim Lane, MMC, Borough Clerk

**Minutes of Special Assembly Meeting
Held on December 22, 2025**

Mayor Patricia Gilbert called the Special Assembly meeting to order at 5:00 p.m., December 22, 2025, in the Borough Assembly Chambers.

PRESENT – GILBERT, OTTESEN, DEBORD, POWERS, MACH (VIA PHONE), DALRYMPLE (VIA PHONE), POWELL

ABSENT –

Borough Manager Villarma and Borough Clerk Lane were also present.

PERSONS TO BE HEARD – None.

AMENDMENTS TO THE AGENDA – None.

CONFLICT OF INTEREST – None.

EXECUTIVE SESSION

5a Executive Session: Update and discussion on the American Cruise Lines Negotiations

M/S: Ottesen/DeBord pursuant to AS 44.62.310 (c)(1), that we recess into executive session and invite the Borough Manager, John Yeager, and Steve Miller into the session to discuss matters in which the immediate knowledge would clearly have an adverse effect upon the finances of the borough, specifically regarding the update and discussion on the American Cruise Lines Negotiations. Motion approved by polled vote.

5b Executive Session: To review the performance of the Borough Manager

M/S: Powell/Ottesen pursuant to 44.62.310 (c) (2), that we recess into executive session to discuss matters that may tend to prejudice the reputation and character of any person, specifically to review the performance of the Borough Manager. Motion approved by polled vote.

Recessed into Executive Session at 5:04 p.m.

Reconvened back into Special Session at 6:40 p.m.

Gilbert stated that there was no action taken in Executive Session.

Special Assembly meeting adjourned at 6:41 p.m.

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

Minutes of Special Assembly Meeting Held on January 7, 2026

Mayor Patricia Gilbert called the Special Assembly meeting to order at 5:59 p.m., January 7, 2026, in the Borough Assembly Chambers.

PRESENT – GILBERT, OTTESEN (by Zoom), DEBORD, POWERS (by Zoom), MACH (by Zoom), DALRYMPLE (by Zoom), POWELL (by Zoom)

ABSENT –

Borough Manager Villarma and Borough Clerk Lane were also present.

PERSONS TO BE HEARD

James Freeman, resident, asked if there was still going to be a town hall to go over the forecasted numbers; questioned where the revenues were going to go.

AMENDMENTS TO THE AGENDA - None.

CONFLICT OF INTEREST - None.

EXECUTIVE SESSION

5a Executive Session: Update and discussion on the American Cruise Lines Negotiations

M/S: DeBord/Powers pursuant to AS 44.62.310 (c)(1), that we recess into executive session and invite the Borough Manager and Borough Attorney, into the session to discuss matters in which the immediate knowledge would clearly have an adverse effect upon the finances of the borough, specifically regarding the update and discussion on the American Cruise Lines Negotiations. Motion approved by polled vote.

Recessed into Executive Session at 6:06 p.m.

Reconvened back into Special Session at 6:19 p.m.

PUBLIC HEARING

Powell joined the meeting via Zoom at 6:19p.m.

6a RESOLUTION No. 01-26-2004 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, APPROVING A TIDELANDS LEASE TO AMERICAN CRUISE LINES INC.

Gilbert called the Public Hearing to order and asked for an administrative report. Villarma stated this was the final approval of the tidelands lease with American Cruise Lines and gave a through report on the lease.

Gilbert asked if there was anyone who wanted to speak on this item.

Hearing none, Gilbert closed the Public Hearing and asked for a motion.

M/S: DeBord/Dalrymple to Approve Resolution No. 01-26-2004. Motion approved by polled vote.

NEW BUSINESS

7a RESOLUTION No. 01-26-2012 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA ESTABLISHING THE CAPITAL PROJECT STATE LEGISLATIVE PRIORITIES FOR FY 2027

M/S: DeBord/Powell to Approve Resolution No. 01-26-2012. Motion approved by polled vote.

7b RESOLUTION No. 01-26-2013 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ESTABLISHING THE CAPITAL PROJECT FEDERAL LEGISLATIVE PRIORITIES FOR FY 2027

M/S: DeBord/Powers to Approve Resolution No. 01-26-2013. Motion approved by polled vote.

7c RESOLUTION No. 01-26-2014 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, TO RECOGNIZE AND DECLARE THE CITY AND BOROUGH OF WRANGELL A "COAST GUARD CITY"

M/S: DeBord/Powers to Approve Resolution No. 01-26-2014. Motion approved by polled vote.

7d RESOLUTION No. 01-26-2015 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FISCAL YEAR 2026 BUDGET TO TRANSFER \$295,000 FROM THE GENERAL FUND RESERVES TO THE CIP FUND FOR THE MCKINNON STREET REHABILITATION PROJECT DESIGN PHASE AND AUTHORIZING ITS EXPENDITURES

M/S: DeBord/Powers to Approve Resolution No. 01-26-2015. Motion approved by polled vote.

7e Approval of a Contract Award to PND Engineers for the McKinnon Street Rehabilitation Project

M/S: DeBord/Powers to approve a Contract Award to PND Engineers for the McKinnon Street Rehabilitation Project. Motion approved by polled vote.

7f Approval of the 1st Amendment to the MOU between the CBW and Alaska Marine Lines

M/S: DeBord/Powers to approve the First Amendment to the MOU between the CBW and Alaska Marine Lines. Motion approved by polled vote.

Special Assembly meeting adjourned at 7:00 p.m.

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

Wrangell Public Schools

For details, contact:
Joshua Garrett, Ed.D., Superintendent
(907) 874-2347

Board Action

December 15, 2025

- Approved the agenda which includes the consent agenda
- Approved Minutes of the November 19, 2025, Regular School Board Meeting
- Approved the disposal of surplus equipment
- Approved offering 2026-2027 Principal contracts to Greg Clark & Cathy Winn
- Reviewed the resignation of Jason Beaty, Assistant Maintenance Director
- Postponed action on the addition of a Librarian/Media & Literacy Teacher
- Accepted the second reading of Board Policy:
 - BP-3300, Expenditures/Expenditure Authority
 - BP-3305, Electronic Funds Transfer
 - BP-3310, Purchasing
 - BP-3311, Bids and Requests for Proposals
 - BP-4131, Certificated Staff Personnel Staff Development
 - BP-5131.42, Threats of Violence
 - BP-5138, Student Possession and Use of Portable Electronic Devices
 - BP-5141, Health Care and Emergencies
 - BP-5141.4 Child Abuse Reporting
 - BP-5142.3, Restraint and Seclusion
 - BP-5145.11, Questioning and Apprehension
- Approved the second reading repealing Board Policy 5131.44, Use of Force to Maintain Safety & Order and Board Policy 5131.45, Student Arrest
- Adjourned

For Release: 10:15 AM, December 16, 2025

City & Borough of Wrangell
FINANCE DEPARTMENT
Administrative Report



To: HONORABLE MAYOR AND MEMBERS OF THE ASSEMBLY
From: KATIE HERMANNS, FINANCE DIRECTOR
Subject: FINANCE DIRECTOR'S Q2 BUDGET ANALYSIS

FISCAL YEAR 2026 QUARTER 1 BUDGET PERFORMANCE

As we complete the halfway point of the fiscal year (ending December 31, 2025), the City and Borough's budget is tracking as expected in most areas, with revenues exceeding expenditures. The Borough remains in a strong financial position, underscoring the effectiveness of departmental budget management and strategic planning. This positive trajectory supports ongoing investments in community services, infrastructure, and economic development. Below is a detailed breakdown of the financial performance, highlighting key figures, trends, and variances contributing to the overall outcome.

KEY TAKEAWAYS

- ❖ **Departmental Spending on Track or Under Budget:** Nearly all departments are aligning closely with planned expenses for the first half of the year. This is largely due to conservative budgeting practices and proactive cost controls.
- ❖ **Industrial Construction Fund Exceeding Planned Budgets:** The Industrial Construction Fund is exceeding the projected budget primarily due to construction work on 5th and 6th Ave. completed during Q1.
- ❖ **Revenue Performance:** As of the close of Q2 FY26, the Borough collected just under \$13 million in revenue, accounting for about 52% of the expected annual revenue. This encompasses property and sales tax collections, as well as user fees within the Enterprise Funds.

DEPARTMENT HIGHLIGHTS

- ❖ **The Police Department** purchased the RMS/CAD software in the second quarter, as approved by the Assembly. This software will improve records management, dispatch efficiency, and overall operational effectiveness. Additionally, migrating to cloud-based data storage will allow the department to access and retrieve critical information more quickly and securely.

City & Borough of Wrangell
FINANCE DEPARTMENT
Administrative Report



- ❖ **The Public Works Department** remains within budget; however, these totals do not include overtime incurred during December's record-breaking snow event. The final two weeks of the year will be reflected in next year's figures.
- ❖ **The Economic Development Department's** budget increased by \$50,000, as approved by the Assembly, to support the EDA grant application process.
- ❖ **The Library** received much-needed lighting upgrades as part of ongoing efforts to maintain, enhance, and improve public spaces.
- ❖ **The Finance Department** is now fully staffed, and the team is actively working to catch up on outstanding items, including bank reconciliations, routine financial reporting, and preparation for the annual audit.

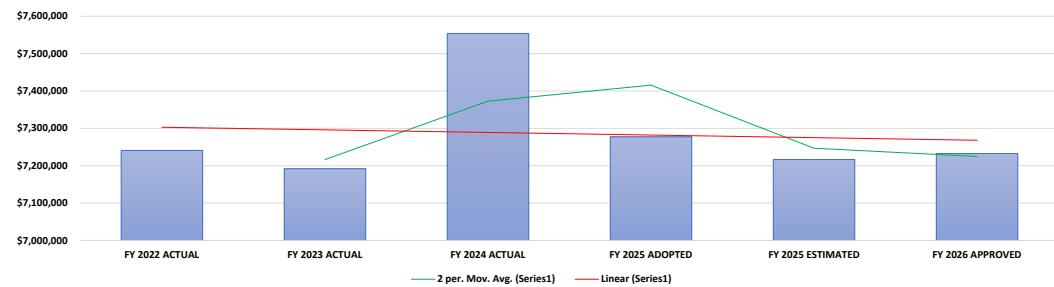
Total Expenses as of FY26 Q2		% of Total Budgeted Expenditures
General Fund	\$ 3,452,605.47	59%
Nolan Center	\$ 185,051.62	36%
P&R	\$ 366,854.92	57%
SRS	\$ 12,921.00	1%
Transient Tax	\$ 11,636.26	9%
RCF	\$ (24,569.00)	-1%
ICF	\$ 357,650.99	715%
Permanent Fund	\$ -	0%
WPSD	\$ 700,000.00	86%
Debt Service	\$ 172,750.00	71%
WMLP	\$ 2,011,658.96	37%
Water	\$ 472,857.56	45%
Harbors	\$ 1,947,788.94	53%
Sewer	\$ 248,672.83	30%
Sani	\$ 463,692.50	47%
TOTAL	\$ 10,379,572.05	43%

Total Revenues as of FY26 Q2		% of Total Forecasted Revenues
General Fund	\$ 3,876,254.00	54%
Library	\$ 2,410.70	2%
Nolan Center	\$ 296,591.76	56%
Sales Tax	\$ 1,611,634.85	44%
P&R	\$ 44,763.63	7%
Transient Tax	\$ 57,743.92	67%
RCF	\$ 1,440,102.93	68%
ICF	\$ 90,847.13	0%
Permanent Fund	\$ -	0%
WPSD	\$ 322,380.98	100%
Debt Service	\$ -	0%
WMLP	\$ 2,291,297.16	43%
Water	\$ 583,127.51	49%
Harbors	\$ 1,642,120.62	72%
Sewer	\$ 434,491.93	50%
Sani	\$ 505,269.47	51%
TOTAL	\$ 13,199,036.59	52%

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	229.60%	\$ 22,959.78
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	43.56%	\$ 1,289,523.91
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	373.20%	\$ 3,691,100.13
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%	\$ 20,724.04
11000 000 4599	Federal Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,132	0.00%	\$ -
	TOTAL	\$ 594,614	\$ 963,178	\$ 565,528	\$ 597,223	\$ 543,505	\$ 375,132	0.00%	\$ 20,724.04
CHARGES FOR SERVICES									
11000 000 4320	Jail Contract Revenue	\$ 464,969	\$ 425,875	\$ 663,091	\$ 567,833	\$ 343,066	\$ 375,000	6.23%	\$ 23,350.50
11000 000 4325	Court Rent Revenue	\$ 61,231	\$ 61,231	\$ 62,400	\$ 62,400	\$ 45,500	\$ 62,400	25.00%	\$ 15,600.00
11000 026 4330	Cemetery Services	\$ 1,025	\$ 7,887	\$ 1,808	\$ 3,000	\$ 1,808	\$ 3,000	87.33%	\$ 2,620.00
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	56.10%	\$ 1,402.40
11000 000 4403	DMV Services	\$ 102,783	\$ 109,085	\$ 93,045	\$ 75,000	\$ 75,000	\$ 24,91%	\$ 18,686.00	
	TOTAL	\$ 640,464	\$ 607,697	\$ 824,259	\$ 712,883	\$ 472,592	\$ 518,900	384.87%	\$ 65,659.42
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	48.56%	\$ 37,223.24
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	48.56%	\$ 37,223.24
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	155.00%	\$ 3,100.00
11000 000 4405	Dog Licenses	\$ 554	\$ 369	\$ 964	\$ 300	\$ 366	\$ 500	12.70%	\$ 63.50
	TOTAL	\$ 9,481	\$ 2,469	\$ 5,614	\$ 1,800	\$ 4,866	\$ 7,500	227.70%	\$ 6,163.50
MISCELLANEOUS REVENUES									
11000 000 4401	Fines & Forfeitures	\$ 10,019	\$ 14,668	\$ 11,894	\$ 10,000	\$ 11,408	\$ 15,000	15.19%	\$ 2,278.00
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	36.24%	\$ 3,624.29
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	51.43%	\$ 5,902.29
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	53.6%	\$ 3,876,254.00

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 Q2 GF EXPENDITURES	FY26 Q2 GF EXPENDITURES %
001 Administration	\$ 475,440	\$ 389,415	\$ 462,848	\$ 464,169	\$ 491,324	\$ 487,980	\$ 285,179.70	<div style="width: 58%;"></div> 58%
002 Clerk	\$ 275,542	\$ 271,170	\$ 231,148	\$ 232,695	\$ 235,788	\$ 228,816	\$ 126,045.86	<div style="width: 55%;"></div> 55%
003 Finance	\$ 913,683	\$ 1,139,090	\$ 739,094	\$ 744,219	\$ 832,025	\$ 723,577	\$ 541,896.84	<div style="width: 75%;"></div> 75%
012 Fire	\$ 331,286	\$ 1,148,559	\$ 354,275	\$ 351,431	\$ 514,145	\$ 379,705	\$ 199,032.59	<div style="width: 52%;"></div> 52%
013 Police	\$ 1,244,630	\$ 1,306,562	\$ 1,168,380	\$ 1,260,849	\$ 1,107,827	\$ 1,079,377	\$ 584,513.84	<div style="width: 54%;"></div> 54%
014 Corrections & Dispatch	\$ 485,360	\$ 516,537	\$ 466,843	\$ 491,103	\$ 488,902	\$ 478,375	\$ 297,509.62	<div style="width: 62%;"></div> 62%
015 Public Safety Building	\$ 146,390	\$ 177,592	\$ 222,806	\$ 202,802	\$ 261,785	\$ 234,857	\$ 41,991.96	<div style="width: 18%;"></div> 18%
021 Public Works	\$ 463,528	\$ 481,704	\$ 551,343	\$ 850,396	\$ 576,424	\$ 499,924	\$ 373,880.42	<div style="width: 75%;"></div> 75%
022 PW Garage	\$ 263,266	\$ 258,686	\$ 109,616	\$ 129,782	\$ 141,498	\$ 123,998	\$ 171,873.21	<div style="width: 139%;"></div> 139%
024 PW Streets	\$ 481,977	\$ 435,044	\$ 635,488	\$ 470,977	\$ 867,275	\$ 572,275	\$ 121,580.04	<div style="width: 21%;"></div> 21%
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	\$ 154,716.80	<div style="width: 277%;"></div> 277%
030 Capital Projects	\$ -	\$ -	\$ 511,267	\$ 425,091	\$ 396,762	\$ 392,252	\$ 218,844.04	<div style="width: 56%;"></div> 56%
032 Economic Development/Planning	\$ 250,019	\$ 249,134	\$ 375,446	\$ 323,183	\$ 297,917	\$ 294,917	\$ 217,334.85	<div style="width: 74%;"></div> 74%
033 Community Service Organizations	\$ 50,000	\$ 43,045	\$ -	\$ -	\$ -	\$ -	\$ -	0%
034 Library	\$ 251,332	\$ 255,790	\$ 279,008	\$ 246,763	\$ 293,351	\$ 293,351	\$ 118,205.70	<div style="width: 40%;"></div> 40%
TOTAL EXPENDITURES	\$ 5,896,717	\$ 7,030,217	\$ 6,230,185	\$ 6,308,916	\$ 6,638,209	\$ 5,851,590	\$ 3,452,605.47	59%

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 % EXPENDED
11000 001 6001 Salaries & Wages	\$ 134,181	\$ 121,204	\$ 163,600	\$ 163,600	\$ 169,600	\$ 169,600	\$ 116,043	68%
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	\$ 56,729	95%
11000 001 7001 Materials & Supplies	\$ 2,172	\$ 1,272	\$ 2,000	\$ 1,988	\$ 500	\$ 500	\$ 716	143%
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	\$ 573	4%
11000 001 7507 Memberships & Dues	\$ 1,807	\$ 1,427	\$ 1,200	\$ 625	\$ 3,469	\$ 3,469	\$ 200	6%
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	\$ 23,448	521%
11000 001 7520 Attorney, Retainer	\$ 134,725	\$ 91,735	\$ 125,000	\$ 114,022	\$ 105,800	\$ 105,800	\$ 39,931	38%
11000 001 7530 Lobbying	\$ 72,667	\$ 74,650	\$ 58,800	\$ 60,563	\$ 77,400	\$ 77,400	\$ 40,800	53%
11000 001 7576 Contingency	\$ 257	\$ 9,157	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
11000 001 7580 Recruitment and Employee Retension	\$ 3,349	\$ 2,564	\$ 10,000	\$ 2,867	\$ 3,000	\$ 3,000	\$ 1,523	51%
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	\$ 285,180	58%

*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 % EXPENDED
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED		
11000 002 6001 Salaries & Wages	\$ 118,875	129,515	\$ 110,029	\$ 110,266	\$ 111,180	\$ 111,180	\$ 74,085	67%
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	\$ 21,782	35%
11000 002 7001 Materials & Supplies (Election Exp)	\$ 10,305	7,255	\$ 7,000	\$ 7,439	\$ 7,000	\$ 5,000	\$ 4,889	98%
11000 002 7502 Phone/Internet	\$ 998	1,032	\$ 1,100	\$ 1,063	\$ 1,062	\$ 705	\$ 780	111%
11000 002 7503 Information Technology	\$ 16,470	18,588	\$ 9,333	\$ 12,465	\$ 11,433	\$ 9,333	\$ 7,553	81%
11000 002 7505 Travel, Training, and Professional Development	\$ 24,957	10,126	\$ 12,000	\$ 14,882	\$ 13,395	\$ 10,185	\$ 480	5%
11000 002 7506 Publications & Advertising	\$ 23,099	29,674	\$ 19,120	\$ 12,848	\$ 19,120	\$ 19,120	\$ 8,111	42%
11000 002 7507 Memberships & Dues	\$ 5,923	5,671	\$ 5,800	\$ 6,864	\$ 5,628	\$ 5,178	\$ 4,996	96%
11000 002 7571 Recording fees	\$ 660	257	\$ 300	\$ 169	\$ 300	\$ 300	\$ 295	98%
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	\$ 126,046	55%

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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY 2026 ACTUAL	FY 2026 % EXPENDED
11000 003 6001	Salaries & Wages	\$ 322,883	422,598	\$ 380,208	\$ 279,557	\$ 375,588	\$ 375,588	\$ 235,859	63%
11000 003 6005	Overtime	\$ 794	8,298	\$ 3,335	\$ 187	\$ 1,500	\$ 1,500	\$ 1,197	80%
11000 003 6100	Employer Costs	\$ 185,894	196,092	\$ 199,592	\$ 155,746	\$ 169,964	\$ 169,964	\$ 103,529	61%
11000 003 7001	Materials & Supplies	\$ 12,116	19,390	\$ 9,500	\$ 12,541	\$ 10,000	\$ 10,000	\$ 2,294	23%
11000 003 7002	Facility Repair & Maintenance	\$ 4,270	4,081	\$ 2,500	\$ 4,823	\$ 5,000	\$ -	\$ 940	0%
11000 003 7003	Custodial Supplies	\$ 1,227	4,033	\$ 2,500	\$ 3,312	\$ 2,500	\$ 2,500	\$ 1,445	58%
11000 003 7004	Postage & Shipping	\$ 12,984	13,859	\$ 2,500	\$ 2,938	\$ 13,000	\$ 13,000	\$ 6,370	49%
11000 003 7008	Non-capital Equipment	\$ -	-	\$ 2,500	\$ 800	\$ 2,500	\$ 2,500	\$ 5,161	206%
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	\$ 4,333	108%
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	\$ 9,333	56%
11000 003 7503	Information Technology	\$ 220,207	181,546	\$ 200,000	\$ 190,262	\$ 190,000	\$ 157,500	\$ 104,935	67%
11000 003 7505	Travel, Training, and Professional Development	\$ 7,085	17,500	\$ 6,000	\$ 12,923	\$ 17,600	\$ 17,600	\$ 13,385	76%
11000 003 7506	Publications & Advertising	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 003 7507	Memberships & Dues	\$ 95	469	\$ 750	\$ 869	\$ 750	\$ 750	\$ -	0%
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	\$ 190	2%
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	\$ 15,000	30%
11000 003 7603	Charges from Finance	\$ (239,360)	(190,655)	\$ (362,750)	\$ (256,290)	\$ (339,212)	\$ (339,212)	\$ -	0%
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	\$ -	0%
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	541,897	75%

*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.

FIRE GENERAL FUND EXPENDITURES		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026 %
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED + AMENDED	EXPENDED
11000 012 6001	Salaries & Wages	\$ 104,001	\$ 111,906	\$ 104,213	\$ 102,452	\$ 114,658	\$ 114,658	\$ 63,659.61
11000 012 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11000 012 6005	Overtime	\$ 11,267	\$ 15,926	\$ 6,397	\$ 12,053	\$ 4,162	\$ 4,162	\$ 3,069.18
11000 012 6100	Employer Costs	\$ 77,638	\$ 68,953	\$ 80,849	\$ 73,395	\$ 76,086	\$ 76,086	\$ 44,274.87
11000 012 7001	Materials & Supplies	\$ 19,958	\$ 11,394	\$ 10,000	\$ 4,395	\$ 37,000	\$ 19,500	\$ 10,999.53
11000 012 7008	Non-capital Equipment	\$ 3,526	\$ 46,386	\$ 3,850	\$ 4,934	\$ 7,500	\$ 7,500	\$ 2,261.43
11000 012 7009	Equipment Repair & Maintenance	\$ 5,712	\$ 12,933	\$ 10,000	\$ 3,731	\$ 23,000	\$ 15,000	\$ 6,262.56
11000 012 7010	Vehicle Maintenance	\$ 20,959	\$ 7,140	\$ 10,000	\$ 10,499	\$ 8,000	\$ -	\$ 1,711.99
11000 012 7100	Uniform, Gear & Clothing Allowance	\$ 2,372	\$ 2,093	\$ 6,000	\$ 7,366	\$ 57,000	\$ 20,000	\$ 388.99
11000 012 7110	Fire Prevention & Education	\$ -	\$ -	\$ 1,000	\$ -	\$ 6,500	\$ 6,500	\$ 109.99
11000 012 7112	Contribution for Fire Calls	\$ 6,500	\$ 7,500	\$ 12,000	\$ 7,625	\$ 42,000	\$ 12,000	\$ -
11000 012 7113	Fire Substation Expense	\$ 38	\$ 4,156	\$ 2,000	\$ 1,538	\$ 15,000	\$ 10,000	\$ 613.49
11000 012 7501	Utilities	\$ 11,447	\$ 8,182	\$ 11,135	\$ 8,182	\$ 10,340	\$ 10,340	\$ 2,480.18
11000 012 7502	Phone/Internet	\$ 8,297	\$ 8,538	\$ 8,847	\$ 8,398	\$ 9,219	\$ 9,219	\$ 3,558.10
11000 012 7503	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 553.98
11000 012 7505	Travel, Training, and Professional Development	\$ 17,727	\$ 10,719	\$ 15,000	\$ 15,484	\$ 46,440	\$ 20,000	\$ 2,766.84
11000 012 7508	Insurance	\$ 18,824	\$ 20,730	\$ 36,854	\$ 36,854	\$ 25,000	\$ 22,500	\$ 36,854.00
11000 012 7590	Grant Expenditures	\$ 4,581	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 19,467.85
11000 012 7622	Charges from Garage	\$ 13,028	\$ 13,113	\$ 25,570	\$ 25,570	\$ 26,325	\$ 26,325	\$ -
11000 012 7629	Charges from Capital Facilities	\$ 474	\$ 1,278	\$ 7,560	\$ 7,560	\$ 2,916	\$ 2,916	\$ -
11000 012 7900	Capital Expenditures	\$ 4,938	\$ (5,345)	\$ -	\$ 18,396	\$ -	\$ -	\$ -
11000 012 7XXX 00 00911	Landslide Expenses (Consolidated)	\$ -	\$ 799,957	\$ -	\$ -	\$ -	\$ 18,364	\$ -
TOTAL FIRE DEPARTMENT EXPENDITURES		\$ 331,286	\$ 1,148,559	\$ 354,275	\$ 351,431	\$ 514,145	\$ 398,069	\$ 199,033
								50%

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	\$ 294,465.50	59%
11000 013 6005	Overtime	\$ 75,387	\$ 61,641	\$ 21,956	\$ 43,135	\$ 22,008	\$ 22,008	\$ 22,648.83	103%
11000 013 6100	Employer Costs	\$ 337,042	\$ 347,122	\$ 298,966	\$ 318,702	\$ 261,876	\$ 261,876	\$ 130,161.06	50%
11000 013 7001	Materials & Supplies	\$ 7,976	\$ 4,766	\$ 5,000	\$ 3,701	\$ 8,500	\$ 3,000	\$ 4,270.78	142%
11000 013 7004	Postage & Shipping	\$ 1,090	\$ 585	\$ 1,000	\$ 68	\$ 2,000	\$ 2,000	\$ 189.71	9%
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	\$ 68,486.78	4566%
11000 013 7010	Vehicle Maintenance	\$ 15,744	\$ 9,150	\$ 10,000	\$ 10,367	\$ 10,000	\$ 10,000	\$ 3,377.26	34%
11000 013 7012	Boat Maintenance & Repair	\$ 1,282	\$ 1,502	\$ 1,000	\$ 500	\$ 6,000	\$ 6,000	\$ 4,692.51	78%
11000 013 7014	Vehicle Impound Expenses	\$ -	\$ 1,200	\$ 2,500	\$ 500	\$ 5,000	\$ 5,000	\$ 600.00	12%
11000 013 7100	Uniform, gear & clothing allowance	\$ 8,749	\$ 12,283	\$ 8,000	\$ 11,351	\$ 18,000	\$ 13,000	\$ 5,118.93	39%
11000 013 7101	Criminal History Records	\$ 180	\$ 180	\$ -	\$ 25	\$ -	\$ -	\$ -	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	\$ 256.41	7%
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	\$ 10,294.26	53%
11000 013 7503	Information Technology	\$ 4,456	\$ 10,826	\$ 5,000	\$ 3,555	\$ 2,100	\$ 2,100	\$ 12,570.47	599%
11000 013 7505	Travel, Training, and Professional Development	\$ 48,220	\$ 16,546	\$ 16,700	\$ 20,123	\$ 30,000	\$ 25,000	\$ 18,820.56	75%
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	\$ 692.76	2%
11000 013 7701	State of Alaska Share of DMV Services	\$ 72,230	\$ 69,741	\$ 70,000	\$ 21,639	\$ 70,000	\$ 70,000	\$ (1,505.96)	-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	\$ 584,514	51%

* 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 #021

GENERAL FUND
PUBLIC WORKS DEPARTMENT
DETAIL OF EXPENDITURES

PUBLIC WORKS 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 % EXPENDED
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	\$ 7,009.94	16%
11000 021 6100 Employer Cost	\$ 262,988	\$ 252,449	\$ 290,438	\$ 187,529	\$ 263,478	\$ 263,478	\$ 60,125.27	23%
11000 021 7001 Materials & Supplies	\$ 4,396	\$ 14,769	\$ 3,000	\$ 699	\$ 3,000	\$ 3,000	\$ 685.84	23%
11000 021 7002 Facility Repair & Maintenance	\$ -	\$ 737	\$ 1,000	\$ 2,133	\$ 1,500	\$ 1,500	\$ 870.43	58%
11000 021 7008 Non-Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 021 7010 Vehicle Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 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	\$ 5,843.79	75%
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	\$ 1,019.85	5%
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)	\$ -	0%
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	\$ 373,880.42	75%

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	\$ 94,519.12	61%
11000 032 61XX	Employer Costs	\$ 84,687	\$ 54,534	\$ 69,225	\$ 70,142	\$ 66,417	\$ 66,417	\$ 35,860.21	54%
11000 032 7001	Materials & Supplies	\$ 588	\$ 864	\$ 1,500	\$ 1,000	\$ 1,500	\$ 1,500	\$ 143.09	10%
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	\$ 1,437.09	17%
11000 032 7505	Travel & Training	\$ 15,580	\$ 2,502	\$ 7,500	\$ 6,499	\$ 10,000	\$ 10,000	\$ 3,522.06	35%
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	\$ -	0%
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	\$ 44,451.31	49%
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	\$ 217,335	63%

*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

FAC MAINTENANCE GENERAL FUND EXPENDITURES		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026 % EXPENDED
		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED	
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	\$ 1,480.06 41%
11000 029 61XX	Employer Costs	\$ 124,479	\$ 160,838	\$ 100,824	\$ 75,038	\$ 85,818	\$ 85,818	\$ 37,519.14 44%
11000 029 7001	Materials & Supplies	\$ 3,904	\$ 5,657	\$ 25,000	\$ 1,539	\$ 20,000	\$ 3,500	\$ 800.97 23%
11000 029 7002	Facility Repair & Maintenance	\$ 428	\$ 2,699	\$ 7,500	\$ 7,500	\$ 5,000	\$ -	\$ 2,108.28 0%
11000 029 7008	Non-Capital Equipment	\$ -	\$ 1,492	\$ 5,000	\$ 2,317	\$ 15,000	\$ 1,500	\$ 418.40 28%
11000 029 7010	Vehicle Maintenance & Repair	\$ 7,953	\$ 2,503	\$ 3,500	\$ 592	\$ 5,000	\$ -	\$ 238.95 0%
11000 029 7017	Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 0%
11000 029 7100	Clothing & Gear	\$ 483	\$ 345	\$ 3,500	\$ 816	\$ 2,500	\$ 3,000	\$ 631.22 21%
11000 029 7502	Phone/Internet	\$ 3,196	\$ 4,237	\$ 2,250	\$ 2,728	\$ 7,785	\$ 7,785	\$ 2,114.57 27%
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	\$ 1,500.00 75%
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	\$ - 0%
11000 029 7629	Charges from Capital Facilities	\$ (137,552)	\$ (141,043)	\$ (245,609)	\$ (166,900)	\$ (242,152)	\$ (242,152)	\$ - 0%
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	\$ 154,717 277%

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 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY26 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	\$ 6,063.81
24000 140 4703 Merchandise & Concessions	1,355	\$ 1,500	\$ 3,150	\$ 1,500	\$ 1,500	\$ 2,215.00
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	\$ 24,654.32
24010 141 4705 Pool Reservations	2,918	\$ 3,481	\$ 575	\$ 3,481	\$ 3,481	\$ 330.00
24020 142 4705 Parks Reservations	5,030	\$ 4,012	\$ 1,850	\$ 4,012	\$ 4,012	\$ 1,838.00
24030 143 4702 Recreation Program Revenues	23,135	\$ 15,104	\$ 18,494	\$ 15,104	\$ 15,104	\$ 9,527.50
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	\$ 44,763.63

GENERAL OPERATING EXPENDITURES	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY 2026 % EXPENDED
24000 140 6001 Salaries & Wages	\$ 208,644	\$ 246,894	\$ 222,565	\$ 203,807	\$ 203,807	\$ 116,692 57%
24000 140 6002 Temporary Wages	\$ 100,967	\$ 50,000	\$ 77,879	\$ 30,000	\$ 80,000	\$ 67,873 85%
24000 140 6005 Overtime	\$ 3,810	\$ 5,000	\$ 3,940	\$ 3,000	\$ 3,000	\$ 1,679 56%
24000 140 6100 Employer Costs	\$ 94,115	\$ 100,387	\$ 110,317	\$ 77,918	\$ 77,918	\$ 50,027 64%
24000 140 7630 Community Contractor Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 0%
24000 140 7001 Materials & Supplies	\$ 14,155	\$ 16,000	\$ 13,337	\$ 15,000	\$ 10,000	\$ 7,137 71%
24000 140 7010 Vehicle Maintenance	\$ 932	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,000	\$ 1,106 111%
24000 140 7050 Concessions & Merchandise for Resale	\$ 1,458	\$ 3,000	\$ 3,977	\$ 3,000	\$ 3,000	\$ 540 18%
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	\$ 6,264 68%
24000 140 7503 Information Technology	\$ 499	\$ 3,880	\$ 4,268	\$ 4,000	\$ 4,000	\$ 3,295 82%
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	\$ - 0%
24000 140 7507 Memberships & Dues	\$ 3,295	\$ 500	\$ 500	\$ 600	\$ 600	\$ - 0%
24000 140 7509 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	\$ 100 5%
24000 140 7515 Permits, Inspections & Compliance	\$ 670	\$ 3,500	\$ 1,803	\$ 3,500	\$ 3,500	\$ - 0%
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	\$ 269,635 59%

SWIMMING POOL OPERATING EXPENDITURES	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY 2026 % EXPENDED
24010 141 7002 Facility Repair & Maintenance	\$ 37,274	\$ 5,700	\$ 4,410	\$ 31,000	\$ 29,000	\$ 11,949 41%
24010 141 7008 Non-capital Equipment	\$ 3,078	\$ 2,500	\$ 4,232	\$ 2,900	\$ 900	\$ 4,676 520%
24010 141 7009 Equipment Repair & Maintenance	\$ 1,770	\$ 20,000	\$ -	\$ 7,000	\$ 7,000	\$ 70 1%
24010 141 7021 Water Treatment Chemicals	\$ 14,037	\$ 30,200	\$ 26,331	\$ 30,200	\$ 20,000	\$ 6,066 30%
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	\$ 149,831	\$ 178,400	\$ 145,661	\$ 177,369	\$ 141,900	\$ 70,411 50%

PARKS OPERATING EXPENDITURES	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY 2026 % EXPENDED
24020 142 7002 Facility Maintenance	\$ 38,787	\$ 15,000	\$ 17,275	\$ 17,000	\$ 20,000	\$ 17,571 88%
24020 142 7008 Non-capital Equipment	\$ 3,600	\$ 3,650	\$ 364	\$ 6,200	\$ 2,200	\$ 684 31%
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	\$ 21,015 63%

COMMUNITY CENTER OPERATING EXPENDITURES	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY 2026 % EXPENDED
24030 143 7002 Facility Repair & Maintenance	\$ 27,578	\$ 25,000	\$ 3,835	\$ 2,500	\$ 3,500	\$ 2,092 60%
24030 143 7008 Non-capital Equipment	\$ 5,723	\$ -	\$ 100	\$ -	\$ -	\$ - 0%
24030 143 7009 Equipment Repair & Maintenance	\$ 249	\$ 3,000	\$ 1,061	\$ 3,000	\$ 1,000	\$ - 0%
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	\$ 5,794 42%
TOTAL OPERATING EXPENDITURES	\$ 734,447	\$ 755,676	\$ 681,014	\$ 644,652	\$ 648,433	\$ 366,855 57%

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #70000

ENTERPRISE FUNDS
ELECTRIC FUND
DETAIL OF REVENUES & EXPENSES

ELECTRIC FUND REVENUES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATED	FY 2026 REQUESTED	FY 2026 APPROVED	FY26 Revenue YTD
PER-Unit-benefit Revenue	\$ 84,469	\$ 84,469	\$ 84,469	\$ 82,000	\$ 82,000	\$ 60,000	\$ 60,000	\$ 60,000
Residential Kwh Sales	\$ 1,932,145	\$ 2,014,145	\$ 1,967,973	\$ 2,000,000	\$ 2,000,000	\$ 2,015,560	\$ 2,015,560	\$ 871,250.89
70000 200 5011 Small Commercial Kwh Sales	\$ 1,597,335	\$ 1,594,407	\$ 1,543,012	\$ 1,623,355	\$ 1,583,183	\$ 1,583,183	\$ 1,583,183	\$ 680,042.79
70000 200 5012 Large Commercial Kwh Sales	\$ 945,181	\$ 1,211,447	\$ 1,243,943	\$ 1,042,160	\$ 1,143,051	\$ 1,143,051	\$ 1,143,051	\$ 453,929.86
70000 200 5015 Fuel Surcharge	\$ 99,203	\$ 166,623	\$ 210,363	\$ 191,886	\$ 201,125	\$ 201,125	\$ 139,727.99	
70000 200 5018 Labor Charge	\$ 300	\$ 1,900	\$ 2,399	\$ -	\$ 1,199	\$ 1,199	\$ 6,351.61	
70000 200 5020 Electric fees & permits	\$ 8,065	\$ 5,310	\$ 5,946	\$ 1,512	\$ 3,729	\$ 3,729	\$ 1,300.00	
70000 200 5021 Write-offs from Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
70000 200 5022 Service Charges	\$ 13,553	\$ 12,077	\$ 6,376	\$ 23,800	\$ 15,088	\$ 15,088	\$ 22,932.19	
70000 200 5023 Write-offs Collected at City Hall	\$ 2,400	\$ 1,102	\$ 268	\$ 2,514	\$ 1,391	\$ 1,391	\$ 587.96	
70000 200 5030 Equipment Rental	\$ 310	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	
70000 200 5031 Pole Rental	\$ 58,680	\$ 59,010	\$ 70,230	\$ 70,230	\$ 70,230	\$ 70,230	\$ 59,010.00	
70000 200 5032 Late Fees	\$ 19,095	\$ 15,942	\$ 14,684	\$ 15,785	\$ 15,235	\$ 15,235	\$ 2,523.01	
70000 200 5033 Investment Income	\$ -	\$ -	\$ -	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	
70000 200 5034 Material Sales	\$ 6,312	\$ 9,400	\$ 11,877	\$ -	\$ 5,938	\$ 5,938	\$ -	
70000 200 5035 SEAPA Rebate	\$ 70	\$ 70	\$ 70	\$ -	\$ -	\$ -	\$ -	
70000 200 5036 PERS Termination Liability	\$ 4,240	\$ 2,311	\$ 78,000	\$ 65,800	\$ 65,800	\$ 65,800	\$ 43,240.86	
TOTAL WM&L REVENUES	\$ 4,683,601	\$ 5,185,469	\$ 5,391,970	\$ 5,301,736	\$ 5,358,530	\$ 5,358,530	\$ 2,291,297	

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 % EXPENDED
70000 201 6021 Salaries & Wages	\$ 135,015	\$ 121,942	\$ 133,221	\$ 36,644	\$ 124,573	\$ 124,573	\$ 6,492.34	\$ 6,492.34	0%
70000 201 6022 Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 201 6025 Overtime	\$ 36	\$ -	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 201 620X Employee Costs	\$ 107,166	\$ 77,340	\$ 71,342	\$ 33,818	\$ 57,344	\$ 57,344	\$ 3,215.10	\$ 3,215.10	6%
70000 201 6205 Materials & Supplies	\$ 8,761	\$ 1,198	\$ 7,900	\$ 1,500	\$ 2,000	\$ 2,000	\$ 778.00	\$ 778.00	31%
70000 201 7002 Facility Repair & Maintenance	\$ 113	\$ 674	\$ 2,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 22.22	\$ 22.22	0%
70000 201 7008 Non-Capital Equipment	\$ -	\$ -	\$ 250	\$ 250	\$ -	\$ -	\$ -	\$ -	0%
70000 201 7010 Vehicle Maintenance	\$ 206	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 201 7020 Uniform, gear & clothing allowance	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 201 7030 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 201 7040 Phone/Internet	\$ 7,355	\$ 8,046	\$ 6,535	\$ 9,391	\$ 9,295	\$ 9,295	\$ 9,270.59	\$ 9,270.59	100%
70000 201 7050 Information Technology	\$ 790	\$ 382	\$ 700	\$ -	\$ 3,700	\$ 3,700	\$ -	\$ -	0%
70000 202 7004 Postage & Shipping	\$ 482	\$ 2,348	\$ 1,500	\$ 485	\$ 500	\$ 500	\$ -	\$ -	0%
70000 201 7095 Travel & Training	\$ 735	\$ 1,455	\$ 2,000	\$ 2,522	\$ 500	\$ 500	\$ -	\$ -	0%
70000 201 7096 Publications & Advertising	\$ 369	\$ 1,723	\$ 1,500	\$ 500	\$ 500	\$ 500	\$ -	\$ -	0%
70000 201 7097 Dues & Subscriptions	\$ -	\$ -	\$ 550	\$ 550	\$ -	\$ -	\$ -	\$ -	0%
70000 201 7098 Insurance	\$ 45,466	\$ 47,252	\$ 46,171	\$ 61,713	\$ 63,821	\$ 63,821	\$ -	\$ -	0%
70000 201 7099 Bank & Credit Card Fees	\$ 4,565	\$ 5	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 201 7100 Engineering	\$ 188	\$ 1,088	\$ 10,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	0%
70000 201 7150 Health & Safety Compliance	\$ 165	\$ 722	\$ 1,000	\$ -	\$ 500	\$ 500	\$ -	\$ -	0%
70000 201 7403 Charges from Finance	\$ 95,744	\$ 76,262	\$ 123,184	\$ 58,572	\$ 133,532	\$ 133,532	\$ -	\$ -	0%
70000 201 7404 Charges from Facilities	\$ 1,328	\$ 1,611	\$ 7,960	\$ 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	\$ 3,326.22	\$ 3,326.22	0%
70000 201 7900 Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 201 7980 Bad Debt Expenses	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	0%
TOTAL ADMINISTRATIVE EXPENSES	\$ 507,111	\$ 409,000	\$ 542,598	\$ 320,198	\$ 492,674	\$ 492,674	\$ 26,320	\$ 26,320	5%

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 % EXPENDED
70000 202 6001 Salaries & Wages	\$ 34,776	\$ 63,211	\$ 98,136	\$ 89,640	\$ 74,092	\$ 74,092	\$ 64,122.17	\$ 64,122.17	87%
70000 202 6005 Overtime	\$ 3,756	\$ 5,512	\$ 5,640	\$ 960	\$ 6,523	\$ 6,523	\$ -	\$ -	0%
70000 202 620X Employee Costs	\$ 18,847	\$ 4,765	\$ 50,460	\$ 47,924	\$ -	\$ -	\$ 29,762.83	\$ 29,762.83	0%
70000 202 6205 Materials & Supplies	\$ 2,584	\$ 4,170	\$ 6,750	\$ 4,221	\$ 7,000	\$ 7,000	\$ 6,448.85	\$ 6,448.85	92%
70000 202 7002 Facility Repair & Maintenance	\$ 774	\$ 10,433	\$ 12,000	\$ 1,157	\$ 10,000	\$ 10,000	\$ 2,599.85	\$ 2,599.85	25%
70000 202 7004 Postage & Shipping	\$ 482	\$ 2,348	\$ 7,500	\$ 485	\$ 7,500	\$ 7,500	\$ -	\$ -	0%
70000 202 7008 Non-Capital Equipment	\$ -	\$ 475	\$ 1,900	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 202 7010 Equipment Repair & Maintenance	\$ 46,513	\$ 18,768	\$ 61,000	\$ 21,818	\$ 70,000	\$ 70,000	\$ 14,916.43	\$ 14,916.43	21%
70000 202 7015 Fuel & Power Generation	\$ 30,411	\$ 15,000	\$ 35,000	\$ 6,075	\$ 340,000	\$ 340,000	\$ 15,092.06	\$ 15,092.06	4%
70000 202 7017 Fuel & Heating	\$ 8,685	\$ 15,946	\$ 12,813	\$ 10,000	\$ 10,000	\$ 10,000	\$ 6,667.06	\$ 6,667.06	65%
70000 202 7018 Miscellaneous Tools	\$ 5,788	\$ 2,577	\$ 5,000	\$ 2,900	\$ 5,000	\$ 5,000	\$ -	\$ -	0%
70000 202 7020 Uniform, gear & clothing allowance	\$ 508	\$ 445	\$ 750	\$ 625	\$ 750	\$ 750	\$ 785.35	\$ 785.35	105%
70000 202 7020 Travel & Training	\$ 185	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 202 7025 Postage & Shipping	\$ 4,908	\$ 9,341	\$ 10,000	\$ 190	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	0%
70000 202 7027 Insurance	\$ 11,119	\$ 16,633	\$ 14,740	\$ 14,740	\$ 16,214	\$ 16,214	\$ -	\$ -	0%
70000 202 7035 Engineering	\$ 314	\$ 117	\$ 500	\$ 591	\$ 500	\$ 500	\$ 117.00	\$ 117.00	23%
70000 202 7039 Professional Services Contractual	\$ 191	\$ 29,739	\$ 5,000	\$ (779)	\$ 6,000	\$ 6,000	\$ -	\$ -	0%
70000 202 7029 Charges from Capital Facilities	\$ 1,004	\$ 1,738	\$ 11,053	\$ 5,113	\$ 4,130	\$ 4,130	\$ -	\$ -	0%
70000 202 7080 Hydroelectric Power Purchases	\$ 2,814,040	\$ 2,871,479	\$ 2,900,000	\$ 2,833,515	\$ 2,930,000	\$ 2,930,000	\$ 1,466,653.95	\$ 1,466,653.95	50%
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	\$ 1,636,928	\$ 1,636,928	47%

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 % EXPENDED
70000 203 6001 Salaries & Wages	\$ 292,870	\$ 269,413	\$ 184,234	\$ 316,567	\$ 324,285	\$ 324,285	\$ 202,451.41	\$ 202,451.41	62%
70000 203 6005 Overtime	\$ 4,474	\$ 1,100	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,000	\$ 1,000	\$ 1,000	100%
70000 203 620X Employee Costs	\$ 169,771	\$ 156,686	\$ 100,640	\$ 182,984	\$ 179,347	\$ 179,347	\$ 79,096.13	\$ 79,096.13	44%
70000 203 7001 Materials & Supplies	\$ 14,911	\$ 3,986	\$ 12,500	\$ 9,706	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000	67%
70000 203 7004 Postage & Shipping	\$ 4,908	\$ 9,341	\$ 10,000	\$ 190	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	29%
70000 203 7005 Non-Capital Equipment (under \$5000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 203 7009 Facility Repair & Maintenance	\$ 1,851	\$ 635	\$ 600	\$ 862	\$ 1,000	\$ 1,000	\$ 500	\$ 500	0%
70000 203 7010 Vehicle Maintenance	\$ 3,528	\$ 5,562	\$ 11,000	\$ 3,139	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	51,616.62
70000 203 7018 Miscellaneous Tools	\$ 4,765	\$ 139	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 500	\$ 500	0%
70000 203 7033 Street Lightings	\$ 6,375	\$ 31	\$ 6,500	\$ 3,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	0%
70000 203 7034 Uniform, gear & clothing allowance	\$ 1,970	\$ 1,485	\$ 2,250	\$ 1,042	\$ 2,250	\$ 2,250	\$ 500	\$ 500	0%
70000 203 7041 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 203 7045 Travel & Training	\$ -	\$ -	\$ 12,797	\$ 20,000	\$ 10,179	\$ 20,000	\$ 20,000	\$ 20,000	0%
70000 203 7015 Permits, Inspections & Compliance	\$ 833	\$ 1,988	\$ 3,100	\$ 7,040	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	161%
70000 203 7019 Professional Services Contractual	\$ 253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70000 203 7023 Public Works Labor Charges	\$ -	\$ -	\$ 5	\$ 5	\$ 5	\$ 5	\$ -	\$ -	0%
70000 203 7023 Charge from Garage	\$ 8,550	\$ 11,451	\$						

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
WATER FUND GENERAL EXPENSES								
72000 301 7508	Insurance	\$ 8,047	\$ 10,531	\$ 11,903	\$ 11,903	\$ 20,428	\$ 20,428	\$ -
72000 301 7603	Charges from Finance	\$ 35,904	\$ 28,598	\$ 62,406	\$ 42,303	\$ 57,777	\$ 57,777	\$ -
72000 301 7802	Revenue Bond Principal	\$ -	\$ -	\$ 12,767	\$ 12,767	\$ 12,999	\$ 12,999	\$ 12,941.60
72000 301 7803	Revenue Bond Interest	\$ (2,591)	\$ (1,311)	\$ 3,772	\$ 3,772	\$ 3,540	\$ 3,540	\$ 32,485.31
	TOTAL GENERAL EXPENSES	\$ 41,360	\$ 37,818	\$ 90,848	\$ 70,745	\$ 94,744	\$ 94,744	\$ 45,426.91
WATER TREATMENT OPERATING EXPENSES								
72000 302 6001	Salaries & Wages	\$ 103,515	\$ 173,178	\$ 130,788	\$ 132,911	\$ 137,531	\$ 194,646	\$ 93,742.27
72000 302 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72000 302 6005	Overtime	\$ 25,323	\$ 41,009	\$ 13,983	\$ 48,369	\$ 21,404	\$ 21,404	\$ 39,464.57
72000 302 6100	Employer Costs	\$ 80,204	\$ 73,350	\$ 64,182	\$ 88,627	\$ 68,898	\$ 68,898	\$ 62,698.75
72000 302 7001	Materials & Supplies	\$ 40,628	\$ 21,739	\$ 11,500	\$ 14,231	\$ 20,000	\$ 20,000	\$ 25,585.91
72000 302 7002	Facility Repair & Maintenance	\$ 18,891	\$ 28,365	\$ 15,000	\$ 476	\$ 7,500	\$ 7,500	\$ 537.92
72000 302 7008	Non-Capital Expense	\$ -	\$ 75	\$ 1,500	\$ -	\$ 1,000	\$ 1,000	\$ -
72000 302 7009	Equipment Repair & Maintenance	\$ 3,880	\$ 6,305	\$ 10,000	\$ 2,397	\$ 10,000	\$ 10,000	\$ 1,155.62
72000 302 7010	Vehicle Maintenance	\$ 3,166	\$ 684	\$ 6,325	\$ 85	\$ 5,000	\$ 5,000	\$ 72.22
72000 302 7011	Equipment Rental Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79.98
72000 302 7021	Water Treatment Chemicals	\$ 25,601	\$ 43,624	\$ 46,000	\$ 19,427	\$ 90,000	\$ 90,000	\$ 117,324.09
72000 302 7100	Uniform, Gear & Clothing Allowance	\$ 364	\$ 595	\$ 1,250	\$ 314	\$ 1,250	\$ 1,250	\$ 387.77
72000 302 7025	Water System Maintenance	\$ 127	\$ 1,399	\$ -	\$ -	\$ -	\$ -	\$ 1,900.22
72000 302 7501	Utilities	\$ 112,996	\$ 125,394	\$ 130,786	\$ 115,399	\$ 132,081	\$ 132,081	\$ 33,034.51
72000 302 7502	Phone/Internet	\$ 4,052	\$ 3,370	\$ 3,592	\$ 5,333	\$ 5,092	\$ 5,092	\$ 3,431.48
72000 302 7505	Travel & Training	\$ 530	\$ 9,882	\$ 3,396	\$ 1,118	\$ 5,000	\$ 5,000	\$ 259.32
72000 302 7506	Publications & Advertising	\$ -	\$ 390	\$ 500	\$ -	\$ 500	\$ 500	\$ -
72000 302 7515	Permits, Inspections & Compliance	\$ 9,625	\$ 37,673	\$ 16,000	\$ 12,820	\$ 30,000	\$ 30,000	\$ 18,856.30
72000 302 7519	Professional Services Contractual	\$ 6,865	\$ 14,961	\$ 250,000	\$ 56,749	\$ 345,000	\$ 75,000	\$ -
72000 302 7621	Public Works Labor Charges	\$ 20,026	\$ 25,407	\$ -	\$ 20,986	\$ -	\$ -	\$ -
72000 302 7622	Charges from Garage	\$ 1,137	\$ 1,779	\$ 9,613	\$ 9,613	\$ 8,908	\$ 8,908	\$ -
72000 302 7629	Charges from Capital Facilities	\$ 779	\$ 1,046	\$ 5,670	\$ 5,670	\$ 1,136	\$ 1,136	\$ -
72000 302 7900	Capital Expenditures	\$ -	\$ -	\$ 50,000	\$ 48,790	\$ -	\$ -	\$ -
72000 000 8990	Transfer to Water CIP Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL WATER TREATMENT EXPENSES	\$ 457,708	\$ 610,225	\$ 770,086	\$ 583,312	\$ 890,300	\$ 677,415	\$ 398,530.93
DISTRIBUTION OPERATING EXPENSES								
72000 303 7025	Distribution System Maintenance	\$ 24,001	\$ 15,450	\$ 45,000	\$ 19,263	\$ 45,000	\$ 45,000	\$ 28,899.72
72000 303 7519	Professional Services Contractual	\$ 11,000	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
72000 303 7621	Public Works Labor Charges	\$ 37,389	\$ 59,213	\$ 43,277	\$ -	\$ 43,277	\$ 43,277	\$ -
72000 303 7900	Capital Expenditures	\$ -	\$ -	\$ 75,000	\$ -	\$ 135,000	\$ 135,000	\$ -
72000 303 8900	Transfer to Residential Construction Fund	\$ -	\$ -	\$ 278,000	\$ -	\$ -	\$ -	\$ -
	TOTAL DISTRIBUTION EXPENSES	\$ 72,390	\$ 74,663	\$ 441,277	\$ 19,263	\$ 273,277	\$ 273,277	\$ 28,899.72
								11%
	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	\$ 472,857.56
	REVENUES OVER (EXPENSES)	\$ 307,387	\$ 276,347	\$ (208,792)	\$ 409,615	\$ (78,665)	\$ 134,221	\$ 110,270

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET

Fund #74000

ENTERPRISE FUNDS
PORT & HARBORS ADMIN DEPARTMENT
DETAIL OF EXPENDITURES

HARBOR 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 % EXPENDED
74000 401 6001 Salaries & Wages	\$ 141,749	\$ 142,805	\$ 164,594	\$ 168,046	\$ 168,010	\$ 168,010	\$ 115,253.26	69%
74000 401 6002 Temporary Wages	\$ 20,269	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	0%
74000 401 6005 Overtime	\$ 885	\$ 396	\$ 1,603	\$ 908	\$ 1,701	\$ 1,701	\$ 382.86	23%
74000 401 6XXX Employer Costs	\$ 94,472	\$ 87,160	\$ 89,410	\$ 94,662	\$ 93,745	\$ 93,745	\$ 51,563.19	55%
74000 401 7001 Materials & Supplies	\$ 4,772	\$ 8,641	\$ 5,700	\$ 3,034	\$ 6,000	\$ 6,000	\$ 689.02	11%
74000 401 7002 Facility Repair & Maintenance	\$ 2,572	\$ 34,325	\$ 20,700	\$ 10,107	\$ 24,000	\$ 24,000	\$ 6,432.41	27%
74000 401 7010 Vehicle Repair & Maintenance	\$ 13,129	\$ 4,321	\$ 10,250	\$ 4,068	\$ 10,500	\$ 10,500	\$ 2,342.08	22%
74000 401 7502 Phone/Internet	\$ 7,740	\$ 17,237	\$ 9,026	\$ 38,079	\$ 20,000	\$ 20,000	\$ 15,631.04	78%
74000 401 7503 Information Technology	\$ 2,353	\$ 3,456	\$ 8,751	\$ 5,530	\$ 11,250	\$ 11,250	\$ 581.49	5%
74000 401 7505 Travel & Training	\$ 6,613	\$ 8,439	\$ 12,995	\$ 11,123	\$ 13,000	\$ 13,000	\$ 2,372.00	18%
74000 401 7506 Publications & Advertising	\$ 5,176	\$ 3,809	\$ 5,800	\$ 7,800	\$ 6,000	\$ 6,000	\$ 3,278.50	55%
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	\$ 17,633.50	153%
74000 401 7576 Promotional	\$ 4,398	\$ 9,516	\$ 7,500	\$ 371	\$ 8,000	\$ 8,000	\$ 4,554.66	57%
74000 401 7603 Charges from Finance	\$ 35,904	\$ 28,598	\$ 56,377	\$ 56,377	\$ 41,749	\$ 41,749	\$ -	0%
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	\$ 222,579.01	43%

*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	\$ -
74010 000 5200 Annual Stall Rent	\$ 572,104	\$ 620,425	\$ 659,313	\$ 700,762	\$ 700,000	\$ 700,000	\$ 695,053.06
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	\$ 138,284.91
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	\$ 883,198.20

HARBOR FUND EXPENSES TRANSFERS-OUT	FY 2026 ACTUAL	FY 2026 % EXPENDED
74010 000 6001 Salaries & Wages	\$ 122,557	\$ 147,610
74010 000 6002 Temporary Wages (Summer)	\$ 24,235	\$ 29,024
74010 000 6005 Overtime	\$ 5,825	\$ 6,818
74010 000 6100 Employer Costs	\$ 76,085	\$ 86,280
74010 000 7001 Materials & Supplies	\$ 7,092	\$ 5,623
74010 000 7002 Facility Repair & Maintenance	\$ 38,974	\$ 21,272
74010 000 7004 Postage and Shipping	\$ 1,618	\$ 579
74010 000 7008 Non-capital Equipment	\$ 4,764	\$ 3,602
74010 000 7009 Equipment Repair & Maintenance	\$ 3,184	\$ 3,475
74010 000 7010 Vehicle Maintenance	\$ 1,164	\$ 729
74010 000 7013 Rental Expense (parking lot)	\$ 6,023	\$ 6,336
74010 000 7015 Fuel Expense	\$ 810	\$ 618
74010 000 7100 Uniform, gear & clothing allowance	\$ 1,998	\$ 761
74010 000 7501 Utilities	\$ 34,093	\$ 34,390
74010 000 7505 Travel & Training	\$ 494	\$ 125
74010 000 7507 Memberships & Dues	\$ -	\$ -
74010 000 7519 Professional Services	\$ 2,940	\$ 40,808
74010 000 7556 Harbors Property Lease	\$ -	\$ -
74010 000 7515 Permits, Inspections & Compliance	\$ -	\$ -
74010 000 7601 Charges from Harbor Administration	\$ -	\$ 256,303
74010 000 7622 Charges from Garage	\$ 13,966	\$ 20,133
74010 000 7860 Derelict vessel disposal	\$ 9,196	\$ 17,910
74010 000 7861 Harbor Hoist Expenditures*	\$ 7,058	\$ 10,826
74010 000 7862 Meyers Chuck Expenditures	\$ 5,000	\$ -
74010 000 7900 Capital Expenditures	\$ -	\$ 199
74010 000 7980 Bad Debt Expense	\$ 37,605	\$ 14,402
74010 000 8900 Transfer (out) to Other Port & Harbor Fund	\$ -	\$ 1,053,937
TOTAL HARBOR EXPENSES	\$ 404,683	\$ 1,505,457
		\$ 2,638,248
		\$ 857,186
		\$ 2,140,586
		\$ 2,140,586
		\$ 1,263,935.97
		59%

HARBOR REVENUES	\$ 926,694	\$ 993,174	\$ 1,056,063	\$ 1,166,204	\$ 1,020,200	\$ 1,020,200	\$ 883,198.20
HARBOR EXPENSES & TRANSFERS-OUT	\$ 404,683	\$ 1,505,457	\$ 2,638,248	\$ 857,186	\$ 2,140,586	\$ 2,140,586	\$ 1,263,935.97
REVENUES OVER (EXPENSES)	\$ 522,011	\$ (512,283)	\$ (1,582,185)	\$ 309,017	\$ (1,120,386)	\$ (1,120,386)	\$ (380,737.77)

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

PORT FUND EXPENSES		FY 2026 ACTUAL										FY 2026 % EXPENDED
74020 000 6001	Salaries & Wages	\$	8,856	\$	507	\$	47,622	\$	47,622	\$	58,212	\$
74020 000 6002	Temporary Wages	\$	7,211	\$	8,932	\$	15,000	\$	2,181	\$	16,500	\$
74020 000 6005	Overtime	\$	3,168	\$	1,310	\$	1,368	\$	1,484	\$	1,673	\$
74020 000 6100	Employer Costs	\$	5,251	\$	1,688	\$	24,792	\$	24,792	\$	28,422	\$
74020 000 7001	Materials & Supplies	\$	2,491	\$	3,636	\$	5,000	\$	1,992	\$	5,000	\$
74020 000 7002	Facility Repair & Maintenance	\$	27,418	\$	22,996	\$	65,000	\$	29,145	\$	65,000	\$
74020 000 7009	Equipment Repair & Maintenance	\$	117	\$	2,257	\$	3,000	\$	3,055	\$	3,000	\$
74020 000 7010	Vehicle Maintenance	\$	101	\$	-	\$	-	\$	-	\$	-	\$
74020 000 7015	Fuel - Automotive	\$	-	\$	-	\$	1,000	\$	1,000	\$	1,000	\$
74020 000 7100	Uniform/Clothing Allowance	\$	281	\$	-	\$	1,200	\$	866	\$	1,500	\$
74020 000 7501	Utilities	\$	2,583	\$	2,597	\$	3,624	\$	2,935	\$	3,386	\$
74020 000 7505	Travel & Training	\$	-	\$	-	\$	1,500	\$	-	\$	1,500	\$
74020 000 7508	Insurance	\$	5,289	\$	8,883	\$	7,812	\$	78,412	\$	8,594	\$
74020 000 7519	Professional Services Contractual	\$	32,463	\$	-	\$	10,000	\$	1,970	\$	50,000	\$
74020 000 7601	Charges from Harbor Administration	\$	-	\$	-	\$	102,521	\$	101,195	\$	104,461	\$
74020 000 7900	Capital Expenditures	\$	-	\$	-	\$	-	\$	-	\$	-	\$
TOTAL EXPENSES		\$	95,229	\$	52,805	\$	289,439	\$	296,650	\$	348,247	\$
												189,042.04
												54%
PORT FUND REVENUES		\$	319,173	\$	470,202	\$	396,500	\$	447,020	\$	548,099	\$
PORT FUND EXPENSES		\$	95,229	\$	52,805	\$	289,439	\$	296,650	\$	348,247	\$
REVENUES OVER (EXPENSES)		\$	223,943	\$	417,397	\$	107,061	\$	150,370	\$	199,852	\$
												176,060.61

CITY AND BOROUGH OF WRANGELL
2026 ANNUAL BUDGET
Fund #74030

ENTERPRISE FUNDS
MARINE SERVICE CENTER FUND
DETAIL OF REVENUES & EXPENDITURES

MARINE SERVICE CENTER REVENUES	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026	FY26 REVENUE
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	REQUESTED	APPROVED	
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
74030 000 5250 Travel Lift Fees	\$ 225,450	\$ 233,341	\$ 206,000	\$ 160,508	\$ 216,300	\$ 216,300	\$ 93,616.18
74030 000 5251 Environmental Fees	\$ 13,677	\$ 14,452	\$ 8,994	\$ 10,441	\$ 9,444	\$ 9,444	\$ 6,298.86
74030 000 5253 Long-term Storage	\$ 113,165	\$ 97,556	\$ 98,601	\$ 138,459	\$ 145,382	\$ 145,382	\$ 146,625.48
74030 000 5254 Work-area Storage	\$ 149,911	\$ 180,836	\$ 147,951	\$ 157,789	\$ 165,678	\$ 165,678	\$ 84,631.59
74030 000 5255 Electric Revenue	\$ 20,682	\$ 21,859	\$ 20,000	\$ 15,587	\$ 21,000	\$ 21,000	\$ 7,817.65
74030 000 5256 Yard Leases	\$ 63,654	\$ 74,102	\$ 72,447	\$ 71,770	\$ 76,069	\$ 76,069	\$ 36,730.62
74030 000 5258 Travel Lift Inspection	\$ 863	\$ 6,939	\$ 3,201	\$ 9,330	\$ 3,265	\$ 3,265	\$ 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

MARINE SERVICE CENTER EXPENSES	FY 2026 ACTUAL						FY 2026 % EXPENDED
	\$	107,876	\$	128,079	\$	127,109	\$
74030 000 6001 Salaries & Wages	\$ 107,876	\$ 128,079	\$ 127,109	\$ 106,232	\$ 124,424	\$ 124,424	\$ 68,690.64
74030 000 6002 Temporary Wages	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	0%
74030 000 6005 Overtime	\$ 5,488	\$ 5,956	\$ 13,410	\$ 4,980	\$ 8,505	\$ 8,505	\$ 5,001.99
74030 000 6100 Employer Costs	\$ 44,659	\$ 52,080	\$ 54,712	\$ 75,903	\$ 111,709	\$ 111,709	\$ 24,983.10
74030 000 7001 Materials & Supplies	\$ 3,817	\$ 1,738	\$ 7,000	\$ 3,212	\$ 7,000	\$ 7,000	\$ 1,543.08
74030 000 7002 Facility Repair & Maintenance	\$ 11,933	\$ 11,786	\$ 22,000	\$ 2,373	\$ 25,000	\$ 42,837	\$ 6,469.20
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
74030 000 7009 Equipment Repair & Maint.	\$ 4,424	\$ 1,237	\$ 40,000	\$ 27,090	\$ 40,000	\$ 40,000	\$ 15,951.47
74030 000 7010 Vehicle Maintenance	\$ 22,618	\$ 7,616	\$ 1,000	\$ 134	\$ 5,000	\$ 5,000	\$ 1,643.94
74030 000 7015 Fuel - Automotive	\$ 9,862	\$ 8,419	\$ 9,500	\$ 4,837	\$ 8,500	\$ 8,500	\$ 3,102.02
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
74030 000 7505 Travel & Training	\$ 300	\$ -	\$ 400	\$ -	\$ 400	\$ 400	0%
74030 000 7507 Memberships & Dues	\$ 655	\$ 735	\$ 750	\$ -	\$ 750	\$ 750	0%
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
74030 000 7860 Derelict Vessel Disposal	\$ 7,820	\$ 10,825	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 8,250.00
74030 000 7900 Capital Equipment	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	0%
TOTAL MSC EXPENSES	\$ 256,412	\$ 284,435	\$ 529,399	\$ 467,607	\$ 615,505	\$ 633,342	\$ 272,232

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	\$ 272,232
REVENUES OVER (EXPENSES)	\$ 360,206	\$ 388,321	\$ 113,916	\$ 178,989	\$ 110,834	\$ 92,997	\$ 121,588

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								
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	\$ - 0%
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	\$ 1,623 2%
TREATMENT PLANT EXPENSES								
76000 502 6001	Salaries & Wages	\$ 121,695	\$ 134,432	\$ 130,467	\$ 124,882	\$ 149,025	\$ 206,140	\$ 83,564.97 41%
76000 502 6005	Overtime	\$ 5,241	\$ 8,170	\$ 12,939	\$ 9,964	\$ 13,181	\$ 13,181	\$ 5,647.62 43%
76000 502 6100	Employer Costs	\$ 74,449	\$ 54,729	\$ 82,922	\$ 82,576	\$ 89,319	\$ 89,319	\$ 43,221.04 48%
76000 502 7001	Materials & Supplies	\$ 9,672	\$ 18,922	\$ 17,500	\$ 30,255	\$ 20,000	\$ 20,000	\$ 4,383.97 22%
76000 502 7002	Facility Repair & Maintenance	\$ 152	\$ 599	\$ 12,500	\$ 10,797	\$ 20,000	\$ 12,500	\$ 5,941.05 48%
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	\$ 619.62 12%
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	\$ 358.69 18%
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	\$ 2,668.73 53%
76000 502 7505	Travel & Training	\$ 541	\$ 7,006	\$ -	\$ 1,144	\$ -	\$ -	\$ 778.43 0%
76000 502 7515	Permits, Inspections & Compliance	\$ 17,554	\$ 20,583	\$ 15,600	\$ 19,277	\$ 30,000	\$ 30,000	\$ 8,185.12 27%
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	\$ 8,910.00 30%
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	\$ - 0%
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	\$ 212,656 39%
COLLECTION SYSTEM EXPENSES								
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	\$ 31,878.95 32%
76000 503 7621	Public Works Labor Charges	\$ 10,185	\$ 12,191	\$ 53,816	\$ 53,816	\$ 77,047	\$ 77,047	\$ - 0%
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	\$ 34,394 16%
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)	\$ (248,673)
TOTAL CHANGE IN NET POSITION								
		\$ (127,475)	\$ 271,058	\$ (3,872)	\$ 254,883	\$ 40,279	\$ 46,565	\$ 185,819.10

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

Printed: Jan 21 2026 3:15PM Page: 1

Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10001-03	Timothy Gardner	\$0.00	\$0.00	\$74.87	\$0.00	\$0.00	\$0.00	\$74.87
10008-01	Frank Young	\$0.00	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$12.84
10010-09	Michael Schwartz	\$0.00	\$0.00	\$350.34	\$200.00	\$0.00	\$0.00	\$550.34
10012-02	Gadd Enterprises LL	\$0.00	\$0.00	\$9.05	\$0.00	\$0.00	\$0.00	\$9.05
10016-05	Randy L Backman	\$0.00	\$0.00	\$0.00	(\$264.06)	\$0.00	\$0.00	(\$264.06)
10029-02	Faa / Amz 110	\$0.00	\$0.00	\$742.80	\$0.00	\$0.00	\$0.00	\$742.80
10036-02	Timothy Hunt	\$0.00	\$0.00	\$409.49	\$0.00	\$0.00	\$0.00	\$409.49
10041-07	Teresa R. Redman	\$0.00	\$0.00	\$361.21	\$335.15	\$0.00	\$0.00	\$696.36
10048-02	Samantha Feller	\$0.00	(\$654.24)	\$0.00	\$0.00	\$0.00	\$0.00	(\$654.24)
10052-10	Ed Jasper	\$0.00	\$0.00	\$19.50	\$0.00	\$0.00	\$0.00	\$19.50
10065-02	Nellmarie Rose Chur	\$0.00	\$0.00	\$449.04	\$0.00	\$0.00	\$0.00	\$449.04
10068-01	Marilyn Mork	\$0.00	\$0.00	\$468.15	\$0.00	\$0.00	\$0.00	\$468.15
10071-21	Jack R Liesch	\$0.00	\$0.00	\$338.81	\$0.00	\$0.00	\$0.00	\$338.81
10072-12	Jonah M Link	\$0.00	\$0.00	\$492.40	\$0.00	\$0.00	\$0.00	\$492.40
10073-04	Aaron Angerman	\$0.00	\$0.00	\$471.67	\$0.00	\$0.00	\$0.00	\$471.67
10079-03	Charles Ercolin	\$0.00	\$0.00	\$460.71	\$0.00	\$0.00	\$0.00	\$460.71
10102-22	Shaleen Kuntz	\$0.00	\$0.00	\$492.69	\$400.00	\$0.00	\$0.00	\$892.69
10103-16	Sara Gadd	\$0.00	\$0.00	\$210.70	\$0.00	\$0.00	\$0.00	\$210.70
10105-17	Tawney Crowley	\$0.00	\$0.00	\$413.28	\$0.00	\$0.00	\$0.00	\$413.28
10108-03	Dan Trail	\$0.00	\$0.00	\$316.97	\$0.00	\$0.00	\$0.00	\$316.97
10111-08	Savannah R Smith	\$0.00	(\$200.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$200.00)
10114-11	Dacee S Gustafson	\$0.00	\$0.00	\$121.52	\$273.68	\$0.00	\$0.00	\$395.20
10118-12	Micahla S Cowles	\$0.00	\$0.00	\$0.11	\$12.10	\$0.00	\$0.00	\$12.21
10126-17	Kaytlyn C Bruce	\$0.00	\$0.00	\$4.77	\$8.44	\$151.19	\$265.99	\$430.39
10128-05	David Bryner	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00
10130-01	Danette Grover	\$0.00	(\$13.13)	\$0.00	\$0.00	\$0.00	\$0.00	(\$13.13)
10132-20	Tony M Curtis	\$0.00	\$0.00	\$386.23	\$0.00	\$0.00	\$0.00	\$386.23
10133-09	Gary J Buethe	\$0.00	\$0.00	\$372.56	\$154.77	\$0.00	\$0.00	\$527.33
10134-09	Brandon Kenfield	\$0.00	\$0.00	\$419.87	\$0.00	\$0.00	\$0.00	\$419.87
10140-15	Michael J Lewis	\$0.00	\$0.00	\$7.99	\$7.99	\$7.99	\$968.31	\$992.28
10146-07	Jan M Baker-Dowdell	\$0.00	\$0.00	\$0.21	\$0.21	\$0.21	\$25.78	\$26.41
10149-01	Donna J. McKay	\$0.00	\$0.00	\$419.35	\$80.42	\$0.00	\$0.00	\$499.77
10151-05	Perry Butler	\$0.00	\$0.00	\$325.92	\$0.00	\$0.00	\$0.00	\$325.92
10154-07	John Waddington	\$0.00	(\$1,000.00)	\$0.00	\$0.00	\$0.00	(\$713.93)	(\$1,713.93)
10155-02	Dawn Copeland	\$0.00	\$0.00	\$340.20	\$0.00	\$0.00	\$0.00	\$340.20
10160-07	Thomas E Brown Jr	\$0.00	\$0.00	\$220.88	\$0.00	\$0.00	\$0.00	\$220.88
10176-02	James Stough Jr	\$0.00	\$0.00	\$5.29	\$133.08	\$331.51	\$154.41	\$624.29
178-02	John Morse	\$0.00	\$0.00	\$498.04	\$0.00	\$0.00	\$0.00	\$498.04

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

Printed: Jan 21 2026 3:15PM Page: 2

Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10205-01	Dot & Pf	\$0.00	\$0.00	\$657.32	\$0.00	\$0.00	\$0.00	\$657.32
10208-01	GCI Cable Inc.	\$0.00	\$0.00	\$294.71	\$0.00	\$0.00	\$0.00	\$294.71
10210-18	Pacific Seafoods Wr	\$0.00	\$0.00	\$86.83	\$0.00	\$0.00	\$0.00	\$86.83
10210-19	J.R. O'Riley	\$0.00	\$0.00	\$229.18	\$0.00	\$0.00	\$0.00	\$229.18
10212-02	Patrick McMurren	\$0.00	(\$312.91)	\$0.00	\$0.00	\$0.00	\$0.00	(\$312.91)
10216-07	Mason F Villarma	\$0.00	\$0.00	\$260.49	\$0.00	\$0.00	\$0.00	\$260.49
10225-01	Jonelle Bjorge	\$0.00	\$0.00	\$269.89	\$0.00	\$0.00	\$0.00	\$269.89
10229-02	McKenna L Harding	\$0.00	\$0.00	\$284.00	\$0.00	\$0.00	\$0.00	\$284.00
10237-14	Fern Seimears	\$0.00	\$0.00	\$219.40	\$0.00	\$0.00	\$0.00	\$219.40
10241-05	Jennifer Lee Dozier	\$0.00	\$0.00	\$46.77	\$0.00	\$0.00	\$0.00	\$46.77
10244-01	Denice C Armstrong	\$0.00	\$0.00	\$0.00	(\$100.00)	(\$1,859.06)	\$0.00	(\$1,959.06)
10252-01	Lurine McGee	\$0.00	\$0.00	\$148.79	\$0.00	\$0.00	\$0.00	\$148.79
10253-08	Sharlene Joseph	\$0.00	\$0.00	\$307.31	\$340.48	\$0.00	\$0.00	\$647.79
10257-10	Christopher K Marti	\$0.00	\$0.00	\$426.38	\$0.00	\$0.00	\$0.00	\$426.38
10258-02	Jillian Privett	\$0.00	\$0.00	\$329.28	\$0.00	\$0.00	\$0.00	\$329.28
10259-04	Rebekah Gile	\$0.00	\$0.00	\$514.72	\$0.00	\$0.00	\$0.00	\$514.72
10266-04	Deborah E Lancaster	\$0.00	\$0.00	\$410.73	\$0.00	\$0.00	\$0.00	\$410.73
10269-06	Richard Churchill	\$0.00	\$0.00	\$340.40	\$120.28	\$0.00	\$0.00	\$460.68
10275-05	Jon Abrahamson	\$0.00	\$0.00	\$505.69	\$294.13	\$0.00	\$0.00	\$799.82
10279-01	Catholic Community	\$0.00	\$0.00	\$854.17	\$0.00	\$0.00	\$0.00	\$854.17
10283-02	Alaska Power Teleph	\$0.00	\$0.00	\$1,291.99	\$0.00	\$0.00	\$0.00	\$1,291.99
10285-01	Buness Brothers	\$0.00	\$0.00	\$413.19	\$0.00	\$0.00	\$0.00	\$413.19
10315-14	Southeast Propertie	\$0.00	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$12.84
10317-02	Wells Fargo Bank C/	\$0.00	\$0.00	\$821.37	\$0.00	\$0.00	\$0.00	\$821.37
10321-07	Wrangell Chamber Of	\$0.00	\$0.00	\$2.50	\$0.00	\$0.00	\$0.00	\$2.50
10324-22	Maliyah M Bilyeu	\$0.00	\$0.00	\$230.32	\$224.86	\$0.00	\$0.00	\$455.18
10350-04	Michelle Lopez	\$0.00	\$0.00	\$739.55	\$0.00	\$0.00	\$0.00	\$739.55
10353-13	Alisha M Mora	\$0.00	\$0.00	\$275.51	\$0.00	\$0.00	\$0.00	\$275.51
10354-03	Alisha M Mora	\$0.00	\$0.00	\$632.95	\$0.00	\$0.00	\$0.00	\$632.95
10358-28	April S Young	\$0.00	\$0.00	\$326.14	\$0.00	\$0.00	\$0.00	\$326.14
10368-32	Wally Morales	\$0.00	\$0.00	\$290.94	\$0.00	\$0.00	\$0.00	\$290.94
10369-24	Cliff White-Rental	\$0.00	\$0.00	\$303.89	\$0.00	\$0.00	\$0.00	\$303.89
10373-16	Leigh Chandler	\$0.00	\$0.00	\$310.37	\$279.43	\$0.00	\$0.00	\$589.80
10376-03	Laughing Star Hobbi	\$0.00	\$0.00	\$368.36	\$0.00	\$0.00	\$0.00	\$368.36
10377-25	Claire M Froehlich	\$0.00	\$0.00	\$288.85	\$266.48	\$0.00	\$0.00	\$555.33
10380-06	Sylvia C Rooney	\$0.00	\$0.00	\$505.29	\$0.00	\$0.00	\$0.00	\$505.29
10382-08	Nic Martin	\$0.00	\$0.00	\$6.15	\$6.15	\$6.15	\$723.02	\$741.47
386-01	First Bank	\$0.00	\$0.00	\$867.00	\$0.00	\$0.00	\$0.00	\$867.00

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

Printed: Jan 21 2026 3:15PM Page: 3

Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10409-06	River's Mouth LLC	\$0.00	\$0.00	\$258.81	\$0.00	\$0.00	\$0.00	\$258.81
10412-08	Richard M. Johnson	\$0.00	\$0.00	\$225.43	\$0.00	\$0.00	\$0.00	\$225.43
10415-01	GCI Cable Inc.	\$0.00	\$0.00	\$32.70	\$0.00	\$0.00	\$0.00	\$32.70
10420-01	The Bay Company	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$26.11)	(\$26.11)
10422-02	City Market Inc.	\$0.00	\$0.00	\$641.46	\$664.32	\$0.00	\$0.00	\$1,305.78
10425-10	Kevin M McCallister	\$0.00	\$0.00	\$634.56	\$575.40	\$180.80	\$0.00	\$1,390.76
10442-24	Drew Eyon	\$0.00	\$0.00	\$501.16	\$0.00	\$0.00	\$0.00	\$501.16
10443-16	Trident Seafoods Co	\$0.00	\$0.00	\$214.25	\$0.00	\$0.00	\$0.00	\$214.25
10450-46	Carla Ann Eldridge	\$0.00	\$0.00	\$401.38	\$379.75	\$341.79	\$0.00	\$1,122.92
10458-16	Jerry H Knapp Jr	\$0.00	\$0.00	\$350.49	\$0.00	\$0.00	\$0.00	\$350.49
10473-13	Teresa L Flores	\$0.00	\$0.00	\$325.73	\$0.00	\$0.00	\$0.00	\$325.73
10476-03	Terri Loomis	\$0.00	\$0.00	\$383.18	\$0.00	\$0.00	\$0.00	\$383.18
10481-28	Kristofer Vasquez-K	\$0.00	\$0.00	\$231.99	\$243.94	\$0.00	\$0.00	\$475.93
10485-05	Sara B Aleksieva	\$0.00	\$0.00	\$5.65	\$16.26	\$214.31	\$423.05	\$659.27
10487-01	Kstk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,498.80)	(\$5,498.80)
10489-12	Rowen L Wiederspohn	\$0.00	\$0.00	\$226.03	\$0.00	\$0.00	\$0.00	\$226.03
10491-02	Roland B Wimberley	\$0.00	\$0.00	\$1.48	\$1.48	\$1.48	\$167.75	\$172.19
10494-01	Wrangell High Schoo	\$0.00	\$0.00	\$13,312.05	\$0.00	\$0.00	\$0.00	\$13,312.05
10497-01	DOT&PF Southcoast S	\$0.00	\$0.00	\$16.35	\$0.00	\$0.00	\$0.00	\$16.35
10498-01	Wrangell Public Sch	\$0.00	\$0.00	\$1,879.96	\$0.00	\$0.00	\$0.00	\$1,879.96
10503-16	Christopher Freeman	\$0.00	\$0.00	\$1.73	\$1.73	\$1.73	\$208.10	\$213.29
10508-12	Erin R Galla	\$0.00	\$0.00	\$302.08	\$0.00	\$0.00	\$0.00	\$302.08
10510-03	Ethel Lane	\$0.00	\$0.00	(\$650.00)	(\$119.55)	\$0.00	\$0.00	(\$769.55)
10515-01	Presbyterian Church	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$26,337.12)	(\$26,337.12)
10516-03	Presbyterian Manse	\$0.00	\$0.00	\$0.00	(\$252.00)	\$0.00	(\$252.00)	(\$504.00)
10519-01	Jody & Elsie Lindle	\$0.00	\$0.00	\$578.19	\$0.00	\$0.00	\$0.00	\$578.19
10521-03	Grace Cano	\$0.00	\$0.00	\$4.71	\$4.71	\$4.71	\$558.24	\$572.37
10523-03	Wayne St John	\$0.00	\$0.00	\$519.68	\$0.00	\$0.00	\$0.00	\$519.68
10524-27	Harrison Steckman	\$0.00	\$0.00	\$329.87	\$347.40	\$0.00	\$0.00	\$677.27
10529-05	Marie Davidson	\$0.00	\$0.00	\$94.95	\$0.00	\$0.00	\$0.00	\$94.95
10534-16	Kevin Skeek	\$0.00	\$0.00	\$392.58	\$345.26	\$0.00	\$0.00	\$737.84
10539-16	Gary W Harriger	\$0.00	\$0.00	\$592.04	\$0.00	\$0.00	\$0.00	\$592.04
10545-14	Capricia D Hill	\$0.00	\$0.00	\$7.27	\$7.27	\$7.27	\$890.84	\$912.65
10545-16	James D Shirley	\$0.00	\$0.00	\$227.52	\$0.00	\$0.00	\$0.00	\$227.52
10548-02	Trident Seafoods Co	\$0.00	\$0.00	\$244.93	\$0.00	\$0.00	\$0.00	\$244.93
10555-30	Cathy Carlson	\$0.00	\$0.00	\$202.34	\$0.00	\$0.00	\$0.00	\$202.34
10556-02	Brian Rooney	\$0.00	\$0.00	\$265.08	\$0.00	\$0.00	\$0.00	\$265.08
558-01	Frank Young	\$0.00	\$0.00	\$353.83	\$0.00	\$0.00	\$0.00	\$353.83

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

Printed: Jan 21 2026 3:15PM Page: 4

Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10559-03	Asia White	\$0.00	\$0.00	\$500.79	\$277.46	\$0.00	\$0.00	\$778.25
10568-03	John Martin	\$0.00	\$0.00	\$439.72	\$0.00	\$0.00	\$0.00	\$439.72
10579-02	Ryan Edgley	\$0.00	\$0.00	\$391.64	\$0.00	\$0.00	\$0.00	\$391.64
10590-07	Allison Rolf	\$0.00	\$0.00	\$261.55	\$0.00	\$0.00	\$0.00	\$261.55
10603-19	Scott Brown	\$0.00	\$0.00	\$549.90	\$0.00	\$0.00	\$0.00	\$549.90
10610-05	Seanne Wynne	\$0.00	\$0.00	\$622.81	\$0.00	\$0.00	\$0.00	\$622.81
10612-01	AT&T c/o Cass Infom	\$0.00	\$0.00	\$553.57	\$0.00	\$0.00	\$0.00	\$553.57
10621-08	Amanda Johnson	\$0.00	\$0.00	\$447.88	\$0.00	\$0.00	\$0.00	\$447.88
10624-02	James D Leslie II	\$0.00	\$0.00	\$650.42	\$0.00	\$0.00	\$0.00	\$650.42
10633-01	Ed Harding	\$0.00	\$0.00	\$399.51	\$464.10	\$0.00	\$0.00	\$863.61
10641-31	Tristan Botsford	\$0.00	\$0.00	\$380.13	\$307.76	\$0.00	\$0.00	\$687.89
10643-22	John E F Washington	\$0.00	\$0.00	\$169.37	\$0.00	\$0.00	\$0.00	\$169.37
10644-13	Taylor Stavee	\$0.00	\$0.00	\$6.73	\$6.73	\$6.73	\$796.93	\$817.12
10647-01	Jason Clark	\$0.00	\$0.00	\$413.76	\$0.00	\$0.00	\$0.00	\$413.76
10649-02	Southeast Propertie	\$0.00	\$0.00	\$412.26	\$0.00	\$0.00	\$0.00	\$412.26
10652-02	Wayne Easterly	\$0.00	\$0.00	\$271.71	\$0.00	\$0.00	\$0.00	\$271.71
10655-08	April Hutchinson	\$0.00	\$0.00	\$239.79	\$0.00	\$0.00	\$0.00	\$239.79
10657-06	April Hutchinson	\$0.00	\$0.00	\$408.17	\$0.00	\$0.00	\$0.00	\$408.17
10660-01	Jan Martin	\$0.00	\$0.00	\$424.62	\$0.00	\$0.00	\$0.00	\$424.62
10701-08	FV/TOUCHDOWN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$19.87)	(\$19.87)
10706-02	Bob Stedman	\$0.00	(\$495.85)	\$0.00	\$0.00	\$0.00	\$0.00	(\$495.85)
10708-02	Stan Guggenbickler	\$0.00	\$0.00	\$56.18	\$41.86	\$0.00	\$0.00	\$98.04
10724-02	David J Porter	\$0.00	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$12.84
10745-07	Richard Scott Phill	\$0.00	\$0.00	\$20.76	\$0.00	\$0.00	\$0.00	\$20.76
10767-13	Duane King	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,279.92)	(\$1,279.92)
10772-05	Caleb Evans Warren	\$0.00	\$0.00	\$19.98	\$0.00	\$0.00	\$0.00	\$19.98
10776-05	John G Ross	\$0.00	\$0.00	\$4.33	\$0.00	\$0.00	\$0.00	\$4.33
10779-02	Loren Lewis	\$0.00	(\$560.01)	\$0.00	\$0.00	\$0.00	\$0.00	(\$560.01)
10795-04	Mark Stevens	\$0.00	\$0.00	\$39.11	\$40.15	\$0.00	\$0.00	\$79.26
10806-02	Mark & Dee Galla	\$0.00	\$0.00	\$40.00	\$0.00	\$0.00	\$0.00	\$40.00
10809-10	Joseph W Holden	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$200.73)	(\$200.73)
10811-05	William Armstrong	\$0.00	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$12.84
10815-07	Michael A Firari Jr	\$0.00	\$0.00	(\$32.43)	\$0.00	\$0.00	\$0.00	(\$32.43)
10816-05	Brian Peterman	\$0.00	\$0.00	\$211.12	\$0.00	\$0.00	\$0.00	\$211.12
10877-03	Paul McIntyre	\$0.00	\$0.00	\$626.64	\$0.00	\$0.00	\$0.00	\$626.64
10887-08	Leona Davidson	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
10893-02	Todd Smith	\$0.00	\$0.00	(\$437.42)	\$0.00	\$0.00	\$0.00	(\$437.42)
901-03	David R Oliver	\$0.00	\$0.00	\$354.39	\$0.00	\$0.00	\$0.00	\$354.39

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

Printed: Jan 21 2026 3:15PM Page: 5

Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10909-02	Shelley D Jenkins	\$0.00	\$0.00	\$414.61	\$0.00	\$0.00	\$0.00	\$414.61
10918-02	Max Dalton	\$0.00	\$0.00	\$457.92	\$0.00	\$0.00	\$0.00	\$457.92
10924-14	Scott Gile	\$0.00	\$0.00	\$481.61	\$0.00	\$0.00	\$0.00	\$481.61
10935-15	Mechel L Meek	\$0.00	\$0.00	\$390.43	\$0.00	\$0.00	\$0.00	\$390.43
10939-13	Sonja L Skellen	\$0.00	\$0.00	\$304.89	\$0.00	\$0.00	\$0.00	\$304.89
10944-05	Charley Hamley	\$0.00	\$0.00	\$218.67	\$0.00	\$0.00	\$0.00	\$218.67
10949-01	Chuck Meissner Jr	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00
10950-01	Maxlyn Wiederspohn	\$0.00	(\$1,616.00)	\$0.00	(\$4,500.00)	(\$500.00)	(\$250.04)	(\$6,866.04)
10959-01	The Church Of Jesus	\$0.00	\$0.00	\$763.95	\$0.00	\$0.00	\$0.00	\$763.95
10962-06	Kalene M Harrison	\$0.00	\$0.00	\$460.20	\$0.00	\$0.00	\$0.00	\$460.20
10966-01	Johnson Constructio	\$0.00	\$0.00	\$883.85	\$94.04	\$0.00	\$0.00	\$977.89
10967-02	Johnson Constructio	\$0.00	\$0.00	\$274.27	\$4.58	\$0.00	\$0.00	\$278.85
10973-07	Brandon SC Brown	\$0.00	\$0.00	\$70.68	\$0.00	\$0.00	\$0.00	\$70.68
10977-01	Steve Gile	\$0.00	\$0.00	\$426.36	\$251.21	\$0.00	\$0.00	\$677.57
10980-03	James Benedict	\$0.00	\$0.00	\$564.06	\$0.00	\$0.00	\$0.00	\$564.06
10988-02	Myrna Torgramsen II	\$0.00	\$0.00	\$0.00	(\$487.89)	\$0.00	\$0.00	(\$487.89)
10989-11	Joseph S McAuliffe	\$0.00	\$0.00	\$274.26	\$0.00	\$0.00	\$0.00	\$274.26
10999-05	Kevin Fish	\$0.00	\$0.00	\$735.53	\$0.00	\$0.00	\$0.00	\$735.53
11004-06	Christopher L Stuar	\$0.00	\$0.00	\$289.82	\$0.00	\$0.00	\$0.00	\$289.82
11005-12	Joshua E Murillo	\$0.00	\$0.00	\$536.12	\$0.00	\$0.00	\$0.00	\$536.12
11007-12	Gillen Rentals	\$0.00	\$0.00	\$112.20	\$0.00	\$0.00	\$0.00	\$112.20
11011-08	Donald J Stevens	\$0.00	\$0.00	\$412.33	\$0.00	\$0.00	\$0.00	\$412.33
11012-09	Maliyah M Bilyeu	\$0.00	\$0.00	\$4.21	\$4.21	\$4.21	\$484.13	\$496.76
11015-12	Joseph L Bond	\$0.00	\$0.00	\$247.04	\$0.00	\$0.00	\$0.00	\$247.04
11016-06	Shannon Lindley	\$0.00	\$0.00	\$112.58	\$0.00	\$0.00	\$0.00	\$112.58
11017-01	Norm & Frances Degn	\$0.00	\$0.00	\$372.55	\$0.00	\$0.00	\$0.00	\$372.55
11018-13	William Shanks	\$0.00	\$0.00	\$3.06	\$3.06	\$106.55	\$252.33	\$365.00
11019-10	Randy L Backman	\$0.00	\$0.00	\$0.00	(\$601.86)	\$0.00	\$0.00	(\$601.86)
11020-08	Irene Buethe	\$0.00	\$0.00	\$323.69	\$0.00	\$0.00	\$0.00	\$323.69
11035-01	Kstk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,875.09)	(\$1,875.09)
11394-01	Pacific Seafoods Wr	\$0.00	\$0.00	\$787.13	\$0.00	\$0.00	\$0.00	\$787.13
11395-04	Mark Galla	\$0.00	\$0.00	\$725.33	\$0.00	\$0.00	\$0.00	\$725.33
11396-02	Alaska Power Teleph	\$0.00	\$0.00	\$66.21	\$0.00	\$0.00	\$0.00	\$66.21
11404-03	Cody Angerman	\$0.00	\$0.00	\$479.37	\$467.10	\$0.00	\$0.00	\$946.47
11407-12	Lindsey McConachie	\$0.00	\$0.00	\$298.34	\$0.00	\$0.00	\$0.00	\$298.34
11410-03	Marsha Ballou	\$0.00	\$0.00	\$426.23	\$204.18	\$0.00	\$0.00	\$630.41
11421-03	Katie Ludwigsen	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00
465-12	Bruce Levine	\$0.00	\$0.00	\$260.11	\$0.00	\$0.00	\$0.00	\$260.11

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

Printed: Jan 21 2026 3:15PM Page: 6

Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
11467-01	Mark Robinson	\$0.00	\$0.00	\$343.41	\$344.18	\$0.00	\$0.00	\$687.59
11469-13	Jessica C Bray	\$0.00	\$0.00	\$210.64	\$163.16	\$7.23	\$0.00	\$381.03
11471-04	Ron Johnson	\$0.00	\$0.00	(\$580.83)	\$0.00	\$0.00	\$0.00	(\$580.83)
11473-03	Ron Johnson	\$0.00	\$0.00	(\$1,846.26)	\$0.00	\$0.00	\$0.00	(\$1,846.26)
11495-02	Stacy Altepeter	\$0.00	\$0.00	(\$150.00)	(\$150.00)	\$0.00	(\$138.08)	(\$438.08)
11503-03	Renee Owenson	\$0.00	\$0.00	\$283.67	\$0.00	\$0.00	\$0.00	\$283.67
11516-06	Wolfe S Larsen	\$0.00	\$0.00	\$100.53	\$0.00	\$0.00	\$0.00	\$100.53
11528-03	Rodney D Rhoades	\$0.00	\$0.00	\$304.07	\$321.85	\$0.00	\$0.00	\$625.92
11529-01	Andrea Kizziar	\$0.00	\$0.00	\$282.66	\$0.00	\$0.00	\$0.00	\$282.66
11552-04	Helen C Peters-Totz	\$0.00	\$0.00	\$424.88	\$0.00	\$0.00	\$0.00	\$424.88
11566-05	Shawn Curley	\$0.00	\$0.00	\$266.77	\$263.81	\$257.81	\$129.20	\$917.59
11567-01	Roxanna L Coblenz	\$0.00	\$0.00	\$197.21	\$124.98	\$0.00	\$0.00	\$322.19
11573-01	Maureen Maxand	\$0.00	\$0.00	\$650.12	\$302.28	\$0.00	\$0.00	\$952.40
11574-03	Maureen Maxand	\$0.00	\$0.00	\$10.96	\$10.70	\$0.00	\$0.00	\$21.66
11586-16	Trident Seafoods Co	\$0.00	\$0.00	\$608.71	\$0.00	\$0.00	\$0.00	\$608.71
11589-03	Trident Seafoods Co	\$0.00	\$0.00	\$6,673.54	\$0.00	\$0.00	\$0.00	\$6,673.54
11591-26	Trident Seafoods Co	\$0.00	\$0.00	\$163.83	\$0.00	\$0.00	\$0.00	\$163.83
11592-45	Trident Seafoods Co	\$0.00	\$0.00	\$165.16	\$0.00	\$0.00	\$0.00	\$165.16
11593-44	Trident Seafoods Co	\$0.00	\$0.00	\$164.81	\$0.00	\$0.00	\$0.00	\$164.81
11596-38	Tammy Sue Damian	\$0.00	\$0.00	(\$156.15)	\$0.00	\$0.00	\$0.00	(\$156.15)
11597-11	Mark Stevens	\$0.00	\$0.00	\$205.18	\$195.01	\$0.00	\$0.00	\$400.19
11598-15	Alisha M Mora	\$0.00	\$0.00	\$253.95	\$0.00	\$0.00	\$0.00	\$253.95
11603-07	Alaska Marine Lines	\$0.00	\$0.00	\$37.66	\$0.00	\$0.00	\$0.00	\$37.66
11605-06	Alaska Marine Lines	\$0.00	\$0.00	\$37.66	\$0.00	\$0.00	\$0.00	\$37.66
11623-03	Trident Seafoods Co	\$0.00	\$0.00	\$849.08	\$0.00	\$0.00	\$0.00	\$849.08
11624-01	Jana Wright	\$0.00	\$0.00	\$539.90	\$0.00	\$0.00	\$0.00	\$539.90
11629-16	Trident Seafoods Co	\$0.00	\$0.00	\$638.12	\$0.00	\$0.00	\$0.00	\$638.12
11638-03	Georgia M Selfridge	\$0.00	\$0.00	\$961.01	\$0.00	\$0.00	\$0.00	\$961.01
11667-10	Neal Soeteber	\$0.00	\$0.00	\$0.27	\$0.00	\$0.00	\$0.00	\$0.27
11677-02	Amber Hommel	\$0.00	\$0.00	\$479.66	\$0.00	\$0.00	\$0.00	\$479.66
11684-18	The Bay Company	\$0.00	\$0.00	\$168.22	\$0.00	\$0.00	\$0.00	\$168.22
11685-06	Aaron Angerman	\$0.00	\$0.00	\$0.00	(\$201.46)	\$0.00	\$0.00	(\$201.46)
11685-07	Lisa O'Keefe	\$0.00	\$0.00	\$315.70	\$0.00	\$0.00	\$0.00	\$315.70
11686-01	Roxanna Petticrew	\$0.00	\$0.00	(\$24.21)	\$0.00	\$0.00	\$0.00	(\$24.21)
11703-09	Karri Buness	\$0.00	\$0.00	\$403.30	\$0.00	\$0.00	\$0.00	\$403.30
11709-02	James D Leslie II	\$0.00	\$0.00	\$24.32	\$0.00	\$0.00	\$0.00	\$24.32
11729-02	Michelle D Thomasse	\$0.00	\$0.00	\$707.63	\$588.84	\$453.98	\$0.00	\$1,750.45
735-02	Jeanna Wittwer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$69.43)	(\$69.43)

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

Printed: Jan 21 2026 3:15PM Page: 7

Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
11746-03	Dale McMurren	\$0.00	\$0.00	\$512.53	\$0.00	\$0.00	\$0.00	\$512.53
11756-01	DOT&PF Southcoast S	\$0.00	\$0.00	\$32.74	\$0.00	\$0.00	\$0.00	\$32.74
11758-01	Wrangell Elementary	\$0.00	\$0.00	\$2,311.11	\$0.00	\$0.00	\$0.00	\$2,311.11
11759-01	Wrangell Public Sch	\$0.00	\$0.00	\$1,100.62	\$0.00	\$0.00	\$0.00	\$1,100.62
11764-02	Kadin Corporation	\$0.00	\$0.00	\$42.01	\$35.49	\$0.00	\$0.00	\$77.50
11765-04	Geoffrey Stutz	\$0.00	\$0.00	\$331.44	\$101.83	\$0.00	\$0.00	\$433.27
11766-01	Kadin Corporation	\$0.00	\$0.00	\$330.15	\$249.14	\$0.00	\$0.00	\$579.29
11767-01	Mike D Shilts	\$0.00	\$0.00	\$329.61	\$220.91	\$0.00	\$0.00	\$550.52
11774-01	DOT&PF Southcoast S	\$0.00	\$0.00	\$25.05	\$0.00	\$0.00	\$0.00	\$25.05
11775-08	Dorianne Sprehe	\$0.00	\$0.00	\$441.36	\$0.00	\$0.00	\$0.00	\$441.36
11779-02	Ruby McMurren	\$0.00	\$0.00	\$229.63	\$0.00	\$0.00	\$0.00	\$229.63
11783-10	Tony Massin	\$0.00	\$0.00	\$64.88	\$0.00	\$0.00	\$0.00	\$64.88
11981-02	Kathryn A Betterton	\$0.00	(\$11.99)	\$0.00	\$0.00	\$0.00	\$0.00	(\$11.99)
11989-08	Jennifer Ludwigsen	\$0.00	\$0.00	\$110.60	\$72.38	\$0.00	\$0.00	\$182.98
11990-05	Bart L. Churchill	\$0.00	\$0.00	\$75.76	\$0.00	\$0.00	\$0.00	\$75.76
11994-02	Amy Ferdinand	\$0.00	\$0.00	\$194.25	\$0.00	\$0.00	\$0.00	\$194.25
12001-03	Arthur Larsen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$325.70)	(\$325.70)
12002-01	Ron Gillen	\$0.00	\$0.00	\$307.24	\$340.14	\$0.00	\$0.00	\$647.38
12004-06	Courtney McCay	\$0.00	\$0.00	\$672.94	\$0.00	\$0.00	\$0.00	\$672.94
12008-08	Adrienne McLaughlin	\$0.00	\$0.00	\$511.38	\$0.00	\$0.00	\$0.00	\$511.38
12009-01	American Legion	\$0.00	\$0.00	\$476.01	\$0.00	\$0.00	\$0.00	\$476.01
12010-01	Forest McMurren	\$0.00	\$0.00	\$353.21	\$0.00	\$0.00	\$0.00	\$353.21
12012-17	Trident Seafoods Co	\$0.00	\$0.00	\$236.96	\$0.00	\$0.00	\$0.00	\$236.96
12013-28	Trident Seafoods Co	\$0.00	\$0.00	\$215.91	\$0.00	\$0.00	\$0.00	\$215.91
12015-33	Trident Seafoods Co	\$0.00	\$0.00	\$229.00	\$0.00	\$0.00	\$0.00	\$229.00
12017-02	Garnet Rentals LLC	\$0.00	\$0.00	\$1,157.20	\$1,208.23	\$0.00	\$0.00	\$2,365.43
12019-39	Trident Seafoods Co	\$0.00	\$0.00	\$216.57	\$0.00	\$0.00	\$0.00	\$216.57
12040-21	Maylee M Martin	\$0.00	\$0.00	\$43.64	\$48.88	\$0.00	\$0.00	\$92.52
12042-01	Alaska Housing Fina	\$0.00	\$0.00	\$3,608.46	\$0.00	\$0.00	\$0.00	\$3,608.46
12044-29	Jennifer A Luzzo	\$0.00	\$0.00	\$0.50	\$0.50	\$56.97	\$0.00	\$57.97
12044-30	Alaska Housing Fina	\$0.00	\$0.00	\$15.42	\$0.00	\$0.00	\$0.00	\$15.42
12046-20	Aundria Martin	\$0.00	\$0.00	\$55.46	\$0.00	\$0.00	\$0.00	\$55.46
12049-22	Clinton J. Boon	\$0.00	\$0.00	\$49.76	\$8.61	\$0.00	\$0.00	\$58.37
12050-19	Liana K Harrison	\$0.00	\$0.00	\$48.68	\$0.00	\$0.00	\$0.00	\$48.68
12051-01	Alaska Housing Fina	\$0.00	\$0.00	\$7,465.66	\$0.00	\$0.00	\$0.00	\$7,465.66
12052-05	Alaska Housing Fina	\$0.00	\$0.00	\$15.42	\$0.00	\$0.00	\$0.00	\$15.42
12053-16	Tessa Appleman	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,057.38)	(\$1,057.38)
055-07	Jessie M Franks III	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$722.33)	(\$722.33)

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

Printed: Jan 21 2026 3:15PM Page: 8

Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
12056-01	Alaska Housing Fina	\$0.00	\$0.00	\$47.96	\$0.00	\$0.00	\$0.00	\$47.96
12057-19	Alaska Housing Fina	\$0.00	\$0.00	\$21.32	\$0.00	\$0.00	\$0.00	\$21.32
12059-21	Nicole Webster	\$0.00	(\$100.00)	\$0.00	\$0.00	(\$72.60)	\$0.00	(\$172.60)
12061-19	Leah Liukkonen	\$0.00	\$0.00	\$55.32	\$0.00	\$0.00	\$0.00	\$55.32
12064-23	Roldan D Lakandili	\$0.00	\$0.00	\$57.97	\$0.00	\$0.00	\$0.00	\$57.97
12065-16	Justin S Crandall	\$0.00	\$0.00	\$0.87	\$0.87	\$0.87	\$99.45	\$102.06
12065-17	Alaska Housing Fina	\$0.00	\$0.00	\$15.58	\$0.00	\$0.00	\$0.00	\$15.58
12065-18	Idelisse M Torres	\$0.00	\$0.00	\$11.70	\$0.00	\$0.00	\$0.00	\$11.70
12066-15	Jodie Perez	\$0.00	(\$42.02)	\$0.00	\$0.00	\$0.00	\$0.00	(\$42.02)
12069-01	Alaska Housing Fina	\$0.00	\$0.00	\$2,287.03	\$0.00	\$0.00	\$0.00	\$2,287.03
12072-13	Jessie Brady	\$0.00	\$0.00	\$42.21	\$0.00	\$0.00	\$0.00	\$42.21
12073-14	Shamika L Jones	\$0.00	\$0.00	\$0.47	\$0.47	\$0.47	\$57.91	\$59.32
12075-18	Dianne L Simpson	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,611.69)	(\$1,611.69)
12078-01	Alaska Housing Fina	\$0.00	\$0.00	\$2,339.30	\$0.00	\$0.00	\$0.00	\$2,339.30
12079-27	Branson Steckman	\$0.00	\$0.00	\$28.29	\$0.00	\$0.00	\$0.00	\$28.29
12080-29	Jennifer D Nakamura	\$0.00	\$0.00	(\$1.02)	\$0.00	\$0.00	\$0.00	(\$1.02)
12085-32	Vanessa Aitken	\$0.00	\$0.00	\$3.04	\$0.00	\$0.00	\$0.00	\$3.04
12087-01	Alaska Housing Fina	\$0.00	\$0.00	\$2,217.97	\$0.00	\$0.00	\$0.00	\$2,217.97
12088-22	Byron Cady	\$0.00	\$0.00	\$64.07	\$0.00	\$0.00	\$0.00	\$64.07
12089-07	Alaska Housing Fina	\$0.00	\$0.00	\$38.06	\$0.00	\$0.00	\$0.00	\$38.06
12090-03	Honey Campbell	\$0.00	\$0.00	\$0.00	\$0.00	(\$200.00)	(\$2,745.53)	(\$2,945.53)
12094-04	Samuel Campus	\$0.00	\$0.00	(\$3.82)	\$0.00	\$0.00	\$0.00	(\$3.82)
12095-15	Thomas J Soeurt	\$0.00	\$0.00	\$34.91	\$0.00	\$0.00	\$0.00	\$34.91
12096-01	Alaska Housing Fina	\$0.00	\$0.00	\$2,251.91	\$0.00	\$0.00	\$0.00	\$2,251.91
12105-19	McKinley Ward	\$0.00	\$0.00	\$398.89	\$0.00	\$0.00	\$0.00	\$398.89
12108-27	Annette Thompson	\$0.00	\$0.00	\$0.62	\$70.75	\$0.00	\$0.00	\$71.37
12126-07	Bridgette Petticrew	\$0.00	\$0.00	\$469.27	\$531.77	\$0.00	\$0.00	\$1,001.04
12131-09	Rabecca L Lehnher	\$0.00	\$0.00	\$369.20	\$0.00	\$0.00	\$0.00	\$369.20
12139-03	TK'S Mini Mart	\$0.00	\$0.00	\$1,379.30	\$0.00	\$0.00	\$0.00	\$1,379.30
12140-01	Alaska Wireless Net	\$0.00	\$0.00	\$432.37	\$0.00	\$0.00	\$0.00	\$432.37
12141-06	Rabecca L Lehnher	\$0.00	\$0.00	\$432.70	\$60.28	\$0.00	\$0.00	\$492.98
12288-03	Randy L Backman	\$0.00	\$0.00	\$94.10	\$0.00	\$0.00	\$0.00	\$94.10
12293-02	Chuck Hay	\$0.00	\$0.00	\$615.08	\$0.00	\$0.00	\$0.00	\$615.08
12294-03	Randy L Backman	\$0.00	\$0.00	\$33.93	\$0.00	\$0.00	\$0.00	\$33.93
12297-04	Christopher J Miera	\$0.00	\$0.00	\$686.76	\$0.00	\$0.00	\$0.00	\$686.76
12303-01	DOT&PF Southcoast S	\$0.00	\$0.00	\$139.02	\$0.00	\$0.00	\$0.00	\$139.02
12308-03	Pacific Seafoods Wr	\$0.00	\$0.00	\$346.74	\$0.00	\$0.00	\$0.00	\$346.74
313-01	Sue Nore	\$0.00	\$0.00	\$190.21	\$0.00	\$0.00	\$0.00	\$190.21

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

Printed: Jan 21 2026 3:15PM Page: 9

Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
12319-10	Wayne St John	\$0.00	\$0.00	\$588.11	\$0.00	\$0.00	\$0.00	\$588.11
12320-08	Lloyd Ward	\$0.00	\$0.00	\$394.70	\$0.00	\$0.00	\$0.00	\$394.70
12321-09	Wayne St John	\$0.00	\$0.00	\$210.60	\$0.00	\$0.00	\$0.00	\$210.60
12323-15	Pacific Seafoods Wr	\$0.00	\$0.00	\$429.03	\$0.00	\$0.00	\$0.00	\$429.03
12324-03	Lloyd Ward	\$0.00	\$0.00	\$160.49	\$0.00	\$0.00	\$0.00	\$160.49
12327-19	Wayne St John	\$0.00	\$0.00	\$0.46	\$0.46	\$52.00	\$0.00	\$52.92
12328-10	Juan Antonio Beltr	\$0.00	\$0.00	\$323.03	\$205.35	\$0.00	\$0.00	\$528.38
12330-07	Dennis L Neff	\$0.00	\$0.00	\$389.49	\$0.00	\$0.00	\$0.00	\$389.49
12331-01	Gordon Lively	\$0.00	(\$0.50)	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.50)
12332-01	Nancy L Opsal	\$0.00	\$0.00	\$317.70	\$277.51	\$0.00	\$0.00	\$595.21
12334-03	Matthew F Barker	\$0.00	\$0.00	(\$24.33)	\$0.00	\$0.00	\$0.00	(\$24.33)
12336-06	Linda A. Churchill	\$0.00	\$0.00	\$211.27	\$0.00	\$0.00	\$0.00	\$211.27
12342-18	Pacific Seafoods Wr	\$0.00	\$0.00	\$410.49	\$0.00	\$0.00	\$0.00	\$410.49
12344-07	Max Dalton	\$0.00	\$0.00	\$243.28	\$0.00	\$0.00	\$0.00	\$243.28
12347-05	Jon M Campbell-Wrig	\$0.00	\$0.00	\$383.72	\$393.25	\$0.00	\$0.00	\$776.97
12348-11	Wayne St John	\$0.00	\$0.00	\$6.04	\$6.04	\$216.03	\$479.94	\$708.05
12350-08	Stan Guggenbickler	\$0.00	\$0.00	\$529.14	\$475.49	\$0.00	\$0.00	\$1,004.63
12352-13	Trevor Guggenbickle	\$0.00	\$0.00	\$484.35	\$419.51	\$346.72	\$0.00	\$1,250.58
12354-08	Pacific Seafoods Wr	\$0.00	\$0.00	\$406.37	\$0.00	\$0.00	\$0.00	\$406.37
12355-07	Jerry H Knapp Jr	\$0.00	\$0.00	\$1.06	\$24.43	\$100.57	\$0.00	\$126.06
12355-08	Jennifer A Luzzo	\$0.00	\$0.00	\$243.48	\$0.00	\$0.00	\$0.00	\$243.48
12357-01	Jerry Knapp	\$0.00	\$0.00	\$379.29	\$0.00	\$0.00	\$0.00	\$379.29
12358-03	Pacific Seafoods Wr	\$0.00	\$0.00	\$715.44	\$0.00	\$0.00	\$0.00	\$715.44
12360-10	Joseph W Mork	\$0.00	\$0.00	\$290.21	\$300.52	\$4.38	\$0.00	\$595.11
12362-06	Jacob Soeteber	\$0.00	\$0.00	\$256.20	\$0.00	\$0.00	\$0.00	\$256.20
12363-11	Traci Lynn Meyer	\$0.00	(\$500.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$500.00)
12392-11	Dorianne Sprehe	\$0.00	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$12.84
12403-11	Charlie K Gadd	\$0.00	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$12.84
12408-10	Howard Mcvicker Est	\$0.00	\$0.00	\$68.84	\$0.00	\$0.00	\$0.00	\$68.84
12409-09	Michael R Nurco	\$0.00	\$0.00	\$80.80	\$0.00	\$0.00	\$0.00	\$80.80
12411-02	Jonathan E Watts	\$0.00	\$0.00	\$16.60	\$16.62	\$16.48	\$25.88	\$75.58
12412-22	Brad Sobjack	\$0.00	\$0.00	\$36.27	\$0.00	\$0.00	\$0.00	\$36.27
12419-05	Dan Herr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$20.56)	(\$20.56)
12421-04	Michael Nealson	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$114.19)	(\$114.19)
12435-14	Lauren L Burch	\$0.00	\$0.00	\$0.00	(\$5.28)	\$0.00	\$0.00	(\$5.28)
12447-03	Joshua Jenkins	\$0.00	\$0.00	\$15.94	\$0.00	\$0.00	\$0.00	\$15.94
12448-03	James Jenkins	\$0.00	\$0.00	\$139.44	\$17.69	\$0.00	\$0.00	\$157.13
459-03	Jon Abrahamson	\$0.00	\$0.00	\$13.74	\$14.39	\$0.00	\$0.00	\$28.13

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

Printed: Jan 21 2026 3:15PM Page: 10

Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
12470-10	Jared Gross	\$0.00	\$0.00	\$20.76	\$0.00	\$0.00	\$0.00	\$20.76
12473-16	Lauren Rogers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$223.08)	(\$223.08)
12475-06	Nancy Hungerford	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$778.50)	(\$778.50)
12476-07	John Martin	\$0.00	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$12.84
12477-06	Amy J Meschnark	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$71.07)	(\$71.07)
12487-10	Brian Mel Hockenste	\$0.00	\$0.00	\$26.18	\$0.00	\$0.00	\$0.00	\$26.18
12506-04	Brandon J Allison	\$0.00	\$0.00	\$164.27	\$0.00	\$0.00	\$0.00	\$164.27
12521-06	Selleck Gadd	\$0.00	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$12.84
12548-14	Robert Jurries	\$0.00	\$0.00	\$0.00	(\$139.00)	\$0.00	\$0.00	(\$139.00)
12552-04	Michelle D Thomasse	\$0.00	\$0.00	\$16.32	\$13.10	\$12.84	\$0.00	\$42.26
12556-04	Joe Janssen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$316.93)	(\$316.93)
12567-04	Josh Miethe	\$0.00	\$0.00	\$24.78	\$0.00	\$0.00	\$0.00	\$24.78
12581-03	Harry Buchea	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$296.68)	(\$296.68)
12582-04	Shane W Westergard	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$198.48)	(\$198.48)
12593-07	David P Kilpatrick	\$0.00	\$0.00	\$13.18	\$13.07	\$12.95	\$12.84	\$52.04
12602-09	Josh Miethe	\$0.00	\$0.00	\$22.92	\$0.00	\$0.00	\$0.00	\$22.92
12603-14	Kim A Peterson	\$0.00	\$0.00	\$170.39	\$0.00	\$0.00	\$0.00	\$170.39
12608-07	Robert Bargatze	\$0.00	(\$100.00)	(\$23.62)	\$0.00	\$0.00	\$0.00	(\$123.62)
12620-08	Brian Merritt	\$0.00	\$0.00	\$0.00	\$0.00	(\$37.28)	\$0.00	(\$37.28)
12628-06	Tony M Curtis	\$0.00	\$0.00	\$19.82	\$0.00	\$0.00	\$0.00	\$19.82
12638-08	Michael W Shilts	\$0.00	\$0.00	\$47.74	\$0.00	\$0.00	\$0.00	\$47.74
12643-03	Paul McIntyre	\$0.00	\$0.00	\$46.35	\$0.00	\$0.00	\$0.00	\$46.35
12649-05	George Stoican	\$0.00	\$0.00	\$14.39	\$0.00	\$0.00	\$0.00	\$14.39
12652-10	Lee Higbee	\$0.00	\$0.00	\$0.00	\$0.00	(\$45.17)	(\$7.27)	(\$52.44)
12654-08	Tony M Curtis	\$0.00	\$0.00	\$13.93	\$0.00	\$0.00	\$0.00	\$13.93
12656-05	Enviro-Tech Diving	\$0.00	\$0.00	\$48.39	\$56.13	\$0.00	\$0.00	\$104.52
12658-10	Mechel L Meek	\$0.00	\$0.00	\$500.61	\$0.00	\$0.00	\$0.00	\$500.61
12697-01	DOT&PF Southcoast S	\$0.00	\$0.00	\$59.85	\$0.00	\$0.00	\$0.00	\$59.85
12704-01	Dan Doak	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$453.56)	(\$453.56)
13006-01	Denice C Armstrong	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,335.98)	\$0.00	(\$2,335.98)
13029-02	Randi Brady	\$0.00	\$0.00	(\$574.69)	\$0.00	\$0.00	\$0.00	(\$574.69)
13037-14	Alisha M Mora	\$0.00	\$0.00	\$158.18	\$0.00	\$0.00	\$0.00	\$158.18
13063-24	Lorne Cook	\$0.00	\$0.00	\$546.48	\$53.52	\$0.00	\$0.00	\$600.00
13069-01	Mark & Dee Galla	\$0.00	\$0.00	\$241.07	\$0.00	\$0.00	\$0.00	\$241.07
13073-02	Jon Powell	\$0.00	\$0.00	\$637.09	\$0.00	\$0.00	\$0.00	\$637.09
13077-02	Billy Ragsdale	\$0.00	\$0.00	\$127.64	\$0.00	\$0.00	\$0.00	\$127.64
13080-02	Marie Shipley	\$0.00	\$0.00	\$38.25	\$13.15	\$0.00	\$0.00	\$51.40
095-01	Mel Zachary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$35.80)	(\$35.80)

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

Printed: Jan 21 2026 3:15PM Page: 11

Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
13100-02	Ron Johnson	\$0.00	\$0.00	(\$587.80)	\$0.00	\$0.00	\$0.00	(\$587.80)
13107-10	Alejandro Calvillo	\$0.00	\$0.00	\$53.80	\$0.00	\$0.00	\$0.00	\$53.80
13110-01	AT&T c/o Cass Infom	\$0.00	\$0.00	\$328.17	\$0.00	\$0.00	\$0.00	\$328.17
13120-01	Tlingit & Haida Reg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.88)	(\$0.88)
13123-01	DOT&PF Southcoast S	\$0.00	\$0.00	\$365.66	\$0.00	\$0.00	\$0.00	\$365.66
13124-01	BB Brocks	\$0.00	\$0.00	\$211.40	\$0.00	\$0.00	\$0.00	\$211.40
13126-01	Alaska Power Teleph	\$0.00	\$0.00	\$39.84	\$0.00	\$0.00	\$0.00	\$39.84
13128-05	Wilma Leslie	\$0.00	\$0.00	\$69.16	\$0.00	\$0.00	\$0.00	\$69.16
13129-01	Pacific Seafoods Wr	\$0.00	\$0.00	\$4,807.55	\$0.00	\$0.00	\$0.00	\$4,807.55
13131-11	Charles Lee Romane	\$0.00	\$0.00	\$257.47	\$294.43	\$0.00	\$0.00	\$551.90
13142-12	Jaynee Fritzinger	\$0.00	\$0.00	\$463.76	\$0.00	\$0.00	\$0.00	\$463.76
13145-10	Joaquin LW Morelli	\$0.00	\$0.00	\$732.09	\$0.00	\$0.00	\$0.00	\$732.09
13149-07	Steve Marshall	\$0.00	\$0.00	\$395.84	\$371.62	\$333.16	\$0.00	\$1,100.62
13154-01	McGraw Landfill Acc	\$0.00	\$0.00	\$0.47	\$0.00	\$0.00	\$0.00	\$0.47
13162-28	Heather D Richter	\$0.00	\$0.00	\$389.48	\$0.00	\$0.00	\$0.00	\$389.48
13164-02	Vern Meissner	\$0.00	\$0.00	\$92.76	\$99.80	\$82.94	\$0.00	\$275.50
13177-03	Tyler James Gillen	\$0.00	\$0.00	(\$47.40)	\$0.00	\$0.00	\$0.00	(\$47.40)
13190-01	Wayne McHolland	\$0.00	\$0.00	\$253.39	\$0.00	\$0.00	\$0.00	\$253.39
13191-03	Trident Seafoods Co	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,965.13)	\$0.00	(\$1,965.13)
13195-02	Pacific Seafoods Wr	\$0.00	\$0.00	\$140.17	\$0.00	\$0.00	\$0.00	\$140.17
13199-02	April Stephens	\$0.00	\$0.00	\$376.92	\$0.00	\$0.00	\$0.00	\$376.92
13200-05	Lorraine Allen	\$0.00	\$0.00	\$424.09	\$0.00	\$0.00	\$0.00	\$424.09
13206-06	John W Archambeau	\$0.00	\$0.00	\$416.25	\$0.00	\$0.00	\$0.00	\$416.25
13209-01	Pacific Seafoods Wr	\$0.00	\$0.00	\$201.45	\$0.00	\$0.00	\$0.00	\$201.45
13210-02	Pacific Seafoods Wr	\$0.00	\$0.00	\$376.04	\$0.00	\$0.00	\$0.00	\$376.04
13211-01	Faa / Amz 110	\$0.00	\$0.00	\$80.60	\$68.26	\$0.00	\$0.00	\$148.86
13214-02	Alaska Power Teleph	\$0.00	\$0.00	\$202.36	\$0.00	\$0.00	\$0.00	\$202.36
13217-01	Gary Allen Jr	\$0.00	\$0.00	\$680.93	\$0.00	\$0.00	\$0.00	\$680.93
13223-01	GCI Cable Inc.	\$0.00	\$0.00	\$1,415.40	\$0.00	\$0.00	\$0.00	\$1,415.40
13224-01	Alaska Power Teleph	\$0.00	\$0.00	\$65.59	\$0.00	\$0.00	\$0.00	\$65.59
13230-06	Sarah R Cowan	\$0.00	\$0.00	\$10.60	\$10.60	\$10.60	\$1,264.80	\$1,296.60
13231-17	Annette J Wetherill	\$0.00	\$0.00	\$380.36	\$342.59	\$304.96	\$165.61	\$1,193.52
13232-01	Pacific Seafoods Wr	\$0.00	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$12.84
13252-01	Duane King	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$926.39)	(\$926.39)
13287-01	Maxlyn Wiederspohn	\$0.00	\$0.00	\$0.00	(\$4,000.00)	\$0.00	(\$166.99)	(\$4,166.99)
13293-02	Ruby McMurren	\$0.00	\$0.00	\$199.91	\$0.00	\$0.00	\$0.00	\$199.91
13296-04	Trident Seafoods Co	\$0.00	\$0.00	\$4,961.85	\$0.00	\$0.00	\$0.00	\$4,961.85
321-02	Johnson Constructio	\$0.00	\$0.00	\$622.74	\$200.46	\$0.00	\$0.00	\$823.20

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

Printed: Jan 21 2026 3:15PM Page: 12

Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
13346-02	Michael A Firari Jr	\$0.00	\$0.00	(\$18.48)	\$0.00	\$0.00	\$0.00	(\$18.48)
13350-01	Buness Brothers	\$0.00	\$0.00	\$791.83	\$0.00	\$0.00	\$0.00	\$791.83
13360-29	Kirk Barnes	\$0.00	\$0.00	\$502.44	\$0.00	\$0.00	\$0.00	\$502.44
13361-30	Brian Lee Martens	\$0.00	(\$198.18)	\$0.00	\$0.00	\$0.00	\$0.00	(\$198.18)
13366-26	Camden J Erickson	\$0.00	\$0.00	\$44.02	\$0.00	\$0.00	\$0.00	\$44.02
13839-03	William Auger	\$0.00	(\$125.66)	\$0.00	\$0.00	\$0.00	\$0.00	(\$125.66)
13863-08	Tom A Fisher	\$0.00	\$0.00	\$63.86	\$50.39	\$0.00	\$0.00	\$114.25
13870-02	Jene Vredevoogd	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$381.67)	(\$381.67)
13871-02	Chris McMurren	\$0.00	\$0.00	\$175.59	\$0.00	\$0.00	\$0.00	\$175.59
13880-11	Wrangell Boat Shop	\$0.00	\$0.00	\$178.99	\$0.00	\$0.00	\$0.00	\$178.99
13886-10	Michael R Nurco	\$0.00	\$0.00	\$192.60	\$133.86	\$0.00	\$0.00	\$326.46
13890-04	Joseph W Holden	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$163.15)	(\$163.15)
13895-01	Scott Young	\$0.00	(\$1.18)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1.18)
13903-04	Thomas R Sigmond	\$0.00	\$0.00	\$147.42	\$166.28	\$0.00	\$0.00	\$313.70
13904-14	Thomas R Sigmond	\$0.00	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$12.84
13912-13	Steve Little	\$0.00	\$0.00	\$0.39	\$14.00	\$26.49	\$6.40	\$47.28
13919-28	William R Tonsgard	\$0.00	\$0.00	\$148.62	\$0.00	\$0.00	\$0.00	\$148.62
13921-03	Triton Alaska Inc	\$0.00	\$0.00	\$16.87	\$0.00	\$0.00	\$0.00	\$16.87
13936-01	Olen Ettswold	\$0.00	\$0.00	\$70.65	\$0.00	\$0.00	\$0.00	\$70.65
13950-01	Michael O Gardner	\$0.00	\$0.00	\$0.00	(\$5.42)	\$0.00	\$0.00	(\$5.42)
13952-01	David R Oliver	\$0.00	\$0.00	\$15.63	\$0.00	\$0.00	\$0.00	\$15.63
13970-12	Ron Opheim	\$0.00	\$0.00	(\$56.44)	\$0.00	\$0.00	\$0.00	(\$56.44)
13971-14	Ron Opheim	\$0.00	\$0.00	(\$63.89)	\$0.00	\$0.00	\$0.00	(\$63.89)
13985-18	Todd Welch	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$159.62)	(\$159.62)
13993-16	Ben Florschutz	\$0.00	\$0.00	\$89.64	\$0.00	\$0.00	\$0.00	\$89.64
14000-07	Tyler Garbisch	\$0.00	\$0.00	\$13.29	\$13.18	\$13.07	\$25.79	\$65.33
14011-07	Michael L Skorka	\$0.00	\$0.00	\$4.65	\$4.65	\$4.65	\$558.05	\$572.00
14011-09	Jon SR Lenz	\$0.00	\$0.00	\$7.99	\$0.00	\$0.00	\$0.00	\$7.99
14014-04	Wrangell Boat Shop	\$0.00	\$0.00	\$33.53	\$0.00	\$0.00	\$0.00	\$33.53
14019-01	Alaska Wireless Net	\$0.00	\$0.00	\$254.29	\$0.00	\$0.00	\$0.00	\$254.29
14026-02	Jared Gross	\$0.00	\$0.00	\$97.24	\$0.00	\$0.00	\$0.00	\$97.24
14029-02	Peter N Neville Joh	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$48.17)	(\$48.17)
14030-04	Peninsula Seafoods	\$0.00	\$0.00	\$1,194.23	\$2,535.92	\$0.00	\$0.00	\$3,730.15
14031-03	GLA Rental	\$0.00	\$0.00	\$67.30	\$0.00	\$0.00	\$0.00	\$67.30
14062-01	American Legion Aux	\$0.00	\$0.00	\$453.21	\$0.00	\$0.00	\$0.00	\$453.21
14063-02	Dean Senecal	\$0.00	\$0.00	(\$135.06)	\$0.00	\$0.00	\$0.00	(\$135.06)
14066-17	Anthony P Moran	\$0.00	\$0.00	\$0.00	\$10.00	\$0.00	\$0.00	\$10.00
069-13	Wrangell Boat Shop	\$0.00	\$0.00	\$154.03	\$0.00	\$0.00	\$0.00	\$154.03

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

Printed: Jan 21 2026 3:15PM Page: 13

Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
14082-09	Muddy Water Adventu	\$0.00	\$0.00	(\$62.96)	\$0.00	\$0.00	\$0.00	(\$62.96)
14089-14	Daniel E Smith	\$0.00	\$0.00	(\$58.14)	\$0.00	\$0.00	\$0.00	(\$58.14)
14089-15	Jacob Linard	\$0.00	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$12.84
14094-09	David J Porter	\$0.00	\$0.00	\$321.90	\$0.00	\$0.00	\$0.00	\$321.90
14096-05	Kelly A Percy	\$0.00	\$0.00	\$22.00	\$18.12	\$0.00	\$0.00	\$40.12
14104-13	Jeremy S Welch	\$0.00	\$0.00	\$13.45	\$13.34	\$13.37	\$43.82	\$83.98
14108-08	Brandi M Cowan	\$0.00	\$0.00	\$449.76	\$418.39	\$271.21	\$0.00	\$1,139.36
14111-05	Shane Gillen	\$0.00	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$12.84
14112-02	Steve Paris	\$0.00	\$0.00	\$15.74	\$0.00	\$0.00	\$0.00	\$15.74
14114-01	Mike Clark	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$46.57)	(\$46.57)
14121-03	Michael R Nurco	\$0.00	\$0.00	\$44.35	\$18.90	\$0.00	\$0.00	\$63.25
14136-03	Rhonda Herman	\$0.00	\$0.00	\$10.79	\$10.70	\$0.00	\$0.00	\$21.49
14143-01	AICS c/o Engie Insi	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$0.00	\$1.00
14151-01	Pacific Seafoods Wr	\$0.00	\$0.00	\$362.73	\$0.00	\$0.00	\$0.00	\$362.73
14153-05	AK Taqueria 47 LLC	\$0.00	\$0.00	\$294.03	\$295.95	\$99.98	\$0.00	\$689.96
14187-01	DOT&PF-Div Of Facil	\$0.00	\$0.00	\$21.89	\$19.25	\$0.00	\$0.00	\$41.14
14194-02	Laven Ritchie	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8.47)	(\$8.47)
14197-02	Mike Barnes	\$0.00	\$0.00	\$116.27	\$16.95	\$0.00	\$0.00	\$133.22
14230-02	Maylee M Martin	\$0.00	\$0.00	\$15.59	\$13.27	\$0.00	\$0.00	\$28.86
14233-03	George Stoican	\$0.00	\$0.00	\$66.52	\$0.00	\$0.00	\$0.00	\$66.52
14249-01	Gadd Enterprises LL	\$0.00	\$0.00	\$489.29	\$0.00	\$0.00	\$0.00	\$489.29
14274-02	Olivia Mae Main	\$0.00	\$0.00	\$331.03	\$315.68	\$281.83	\$240.80	\$1,169.34
14275-01	Brian Merritt	\$0.00	\$0.00	(\$25.90)	\$0.00	\$0.00	\$0.00	(\$25.90)
14285-03	Michael W Shilts	\$0.00	\$0.00	\$15.94	\$0.00	\$0.00	\$0.00	\$15.94
14291-02	Emily A Klosterman	\$0.00	\$0.00	\$1.64	\$1.64	\$1.64	\$200.62	\$205.54
14297-01	Paul McIntyre	\$0.00	\$0.00	\$141.69	\$0.00	\$0.00	\$0.00	\$141.69
14304-01	Alaska Power Teleph	\$0.00	\$0.00	\$1,038.40	\$0.00	\$0.00	\$0.00	\$1,038.40
14308-01	Tony M Curtis	\$0.00	\$0.00	\$20.76	\$0.00	\$0.00	\$0.00	\$20.76
14311-01	DOT&PF Southcoast S	\$0.00	\$0.00	\$66.38	\$0.00	\$0.00	\$0.00	\$66.38
14315-01	Dennis Dillon	\$0.00	\$0.00	\$12.69	\$13.08	\$24.96	\$0.00	\$50.73
14324-01	Harley E Johnson	\$0.00	\$0.00	\$409.02	\$0.00	\$0.00	\$0.00	\$409.02
14334-01	Todd D Cleveland	\$0.00	\$0.00	(\$42.69)	\$0.00	\$0.00	\$0.00	(\$42.69)
Grand Total (488)		\$0.00	(\$5,931.67)	\$155,680.90	\$10,101.69	(\$2,640.43)	(\$38,311.79)	\$118,898.70
=====>								

Aged Accounts Receivable

Item d.

Wrangell Ports & Harbors

Customer Type: ALL Group: ALL Sorted By Full Name December, 2025

Due	Name	Current	>30 Days	>60 Days	>90 Days	>120 Days
\$3,522.73	10175 A&E Fisheries	\$2,350.95	\$1,171.78	\$0.00	\$0.00	\$0.00
\$348.27	8436 Alaska Endeavour	\$10.07	\$4.93	\$4.85	\$4.85	\$323.57
\$11,046.90	2393 Alaska Marine Lines	\$247.91	\$10,493.92	\$305.07	\$0.00	\$0.00
\$5,298.96	8160 Alaskan Dream Cruises	\$0.00	\$0.00	\$5,298.96	\$0.00	\$0.00
\$1,245.68	8161 American Cruise Lines	\$36.28	\$318.61	\$890.79	\$0.00	\$0.00
\$25,167.69	10391 AML Reconciliation Acct	\$21,146.16	\$4,021.53	\$0.00	\$0.00	\$0.00
\$723.14	1417 Angerman, Mercedes	\$361.57	\$361.57	\$0.00	\$0.00	\$0.00
\$362.54	7249 Armstrong, William	\$362.54	\$0.00	\$0.00	\$0.00	\$0.00
\$712.11	7062 BANGS, TRAVIS	\$244.39	\$233.86	\$233.86	\$0.00	\$0.00
\$2,619.36	8307 Barnes, Kirk	\$2,619.36	\$0.00	\$0.00	\$0.00	\$0.00
\$417.30	1749 Benjamin, Bryant	\$417.30	\$0.00	\$0.00	\$0.00	\$0.00
\$278.50	8978 Benz, Simon	\$278.50	\$0.00	\$0.00	\$0.00	\$0.00
\$189.60	10265 Biasutti, Jayne	\$5.48	\$2.68	\$2.64	\$2.64	\$176.16
\$1,402.96	9136 Billi, Keith	\$1,402.96	\$0.00	\$0.00	\$0.00	\$0.00
\$1,029.78	8912 Blakeley, Cuff	\$1,029.78	\$0.00	\$0.00	\$0.00	\$0.00
\$1,661.52	8376 Blenz, John	\$1,661.52	\$0.00	\$0.00	\$0.00	\$0.00
\$789.28	9242 BLM - Seth Kiester	\$789.28	\$0.00	\$0.00	\$0.00	\$0.00
\$517.45	10001 Block, Ken	\$260.65	\$256.80	\$0.00	\$0.00	\$0.00
\$675.93	8180 Botsford, Tristan	\$340.48	\$335.45	\$0.00	\$0.00	\$0.00
\$1,705.28	8333 Breakaway Ferry & Freight LLC	\$0.00	\$1,705.28	\$0.00	\$0.00	\$0.00
\$188.78	9018 Brown, Steve	\$5.46	\$2.67	\$2.63	\$2.63	\$175.39
-\$0.73	10266 Buchanan, Norman	-\$0.73	\$0.00	\$0.00	\$0.00	\$0.00
\$679.17	1356 Buness Brothers	\$9.89	\$9.89	\$659.39	\$0.00	\$0.00
\$1,169.38	10358 Burch, Lauren	\$1,169.38	\$0.00	\$0.00	\$0.00	\$0.00
\$263.09	9094 Byers, Blake	\$263.09	\$0.00	\$0.00	\$0.00	\$0.00
-\$0.12	9628 Carlson, Samuel	-\$0.12	\$0.00	\$0.00	\$0.00	\$0.00
\$7.27	8272 Carney, Jack	\$7.27	\$0.00	\$0.00	\$0.00	\$0.00
\$112.18	9412 Carruth, Tom	\$75.24	\$36.94	\$0.00	\$0.00	\$0.00
\$2,797.99	10374 Cavitt, David & Rachel	\$621.55	\$580.43	\$1,596.01	\$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
\$1,092.19	9745 Clark, Jason	\$199.42	\$183.32	\$180.65	\$178.02	\$350.78
\$61.96	8756 Cook, Lorne	\$16.52	\$15.52	\$23.81	\$6.11	\$0.00
\$321.00	9379 Crane, Thomas	\$321.00	\$0.00	\$0.00	\$0.00	\$0.00
\$5,805.45	8429 Curtis, Tony	\$167.89	\$82.12	\$80.92	\$79.73	\$5,394.79
\$479.20	9377 Deboer, Gavin	\$52.12	\$20.65	\$25.16	\$5.56	\$375.71
\$267.04	9030 Delong, Micah	\$267.04	\$0.00	\$0.00	\$0.00	\$0.00
\$815.50	10255 Dickerson, Scott	\$815.50	\$0.00	\$0.00	\$0.00	\$0.00
\$914.85	9027 Dietrich, Orlo	\$914.85	\$0.00	\$0.00	\$0.00	\$0.00
\$87.22	1686 Doak, Dan	\$87.22	\$0.00	\$0.00	\$0.00	\$0.00
\$102.31	8256 Eldridge, James	\$102.31	\$0.00	\$0.00	\$0.00	\$0.00
\$692.14	10343 Ellis, Pat	\$692.14	\$0.00	\$0.00	\$0.00	\$0.00
\$58.46	5233 Ellis, Wayne	\$58.46	\$0.00	\$0.00	\$0.00	\$0.00
\$840.86	10294 Elmes, Jaclyn	\$423.56	\$417.30	\$0.00	\$0.00	\$0.00
\$960.14	8116 Enviro-Tech Diving	\$487.42	\$472.72	\$0.00	\$0.00	\$0.00
\$2,553.56	10399 Erickson, Camden	\$2,553.56	\$0.00	\$0.00	\$0.00	\$0.00
-\$5.21	8959 F/V Erika Ann Inc.	-\$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
\$679.92	7749 Fish, Kevin	\$343.74	\$168.09	\$168.09	\$0.00	\$0.00

Aged Accounts Receivable

Item d.

Wrangell Ports & Harbors

Customer Type: ALL Group: ALL Sorted By Full Name December, 2025

Due	Name	Current	>30 Days	>60 Days	>90 Days	>120 Days
-\$426.93	1540 Florschutz, Ben	-\$426.93	\$0.00	\$0.00	\$0.00	\$0.00
\$553.72	10167 Forayter, Rick	\$553.72	\$0.00	\$0.00	\$0.00	\$0.00
\$353.10	8763 Franklin, William & Beth	\$353.10	\$0.00	\$0.00	\$0.00	\$0.00
-\$19.68	10097 Freelund, Monica	-\$19.68	\$0.00	\$0.00	\$0.00	\$0.00
\$808.92	7717 Garbisch, Tyler	\$404.46	\$404.46	\$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
\$18.77	6847 Gore, Matthew	\$2.00	\$1.00	\$1.00	\$1.00	\$13.77
\$135.78	9288 Goyne, Ashley	\$3.96	\$131.82	\$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
\$1,609.68	9416 Heller, Orion/Timothy	\$605.63	\$14.67	\$201.69	\$198.76	\$588.93
\$1,373.88	5770 Heritage Fisheries	\$1,373.88	\$0.00	\$0.00	\$0.00	\$0.00
\$1,269.85	9918 Hogue, Jonathon	\$1,269.85	\$0.00	\$0.00	\$0.00	\$0.00
\$4,092.70	8034 Holland America Group	\$60.48	\$2,285.62	\$1,746.60	\$0.00	\$0.00
\$117.70	8427 Holmquist, Ray	\$117.70	\$0.00	\$0.00	\$0.00	\$0.00
\$128.09	10062 Humphrey, Carl	\$3.71	\$1.81	\$1.79	\$1.76	\$119.02
\$160.07	9463 Hunter, Dave	\$160.07	\$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
\$145.97	8200 Jabusch, Michael	\$145.97	\$0.00	\$0.00	\$0.00	\$0.00
\$1,332.54	8063 Jenkins Welding	\$671.23	\$661.31	\$0.00	\$0.00	\$0.00
\$509.95	1270 Jenkins, James	\$21.41	\$13.67	\$13.26	\$27.84	\$433.77
\$4,487.71	10235 Jennen, Brian	\$3,195.15	\$1,292.56	\$0.00	\$0.00	\$0.00
\$94.97	8841 Jensen, Brad	\$94.97	\$0.00	\$0.00	\$0.00	\$0.00
-\$49.82	4443 Johnson, Chris	-\$49.82	\$0.00	\$0.00	\$0.00	\$0.00
\$1,677.48	10088 Johnson, Timothy	\$1,677.48	\$0.00	\$0.00	\$0.00	\$0.00
\$393.48	7977 Keller Marine Repair, LLC	\$393.48	\$0.00	\$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
-\$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
\$488.72	10403 Linard, Jacob	\$488.72	\$0.00	\$0.00	\$0.00	\$0.00
\$928.17	7901 Little, Steve	\$0.00	\$0.00	\$71.77	\$0.00	\$856.40
-\$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
\$341.24	9671 Maleski, Mike	\$9.87	\$4.83	\$4.76	\$4.69	\$317.09
\$299.68	10257 Marks II, Paul	\$8.67	\$4.24	\$4.18	\$4.18	\$278.41
\$297.14	9390 McClelland, Tom	\$8.60	\$4.20	\$4.14	\$4.02	\$276.18
\$2,247.00	8977 McCoy, Michael	\$2,247.00	\$0.00	\$0.00	\$0.00	\$0.00
\$657.73	8285 McFadyen, Chris	\$657.73	\$0.00	\$0.00	\$0.00	\$0.00
-\$56.82	8419 McGrath, Bennett	-\$56.82	\$0.00	\$0.00	\$0.00	\$0.00
\$192.14	9430 McGrath, Patrick	\$5.56	\$2.72	\$2.68	\$2.64	\$178.54
\$1,958.08	2184 McMurren, Pat	\$28.52	\$28.11	\$27.70	\$27.29	\$1,846.46
\$2,712.27	1676 Meissner, Michelle	\$78.44	\$38.36	\$37.81	\$37.25	\$2,520.41
\$917.61	5650 Melling, Dan	\$917.61	\$0.00	\$0.00	\$0.00	\$0.00
\$536.64	8058 Metal Head Marine LLC	\$536.64	\$0.00	\$0.00	\$0.00	\$0.00
\$158.89	10315 meury, eric	\$4.59	\$2.25	\$2.25	\$149.80	\$0.00
\$540.80	7189 Miethe, Caleb	\$540.80	\$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 December, 2025

Due	Name	Current	>30 Days	>60 Days	>90 Days	>120 Days
\$43.85	1420 Miethe, Josh	\$43.85	\$0.00	\$0.00	\$0.00	\$0.00
\$2,673.93	1815 Miller, Dave	\$2,673.93	\$0.00	\$0.00	\$0.00	\$0.00
\$44.85	7699 Miller, Dawson	\$44.85	\$0.00	\$0.00	\$0.00	\$0.00
\$164.62	10109 Miller, Greg	\$4.80	\$159.82	\$0.00	\$0.00	\$0.00
\$457.65	9067 Miller, Sam	\$457.65	\$0.00	\$0.00	\$0.00	\$0.00
\$765.18	8320 Mitchell, Gary	\$765.18	\$0.00	\$0.00	\$0.00	\$0.00
-\$59.12	9850 Molebash, David	-\$59.12	\$0.00	\$0.00	\$0.00	\$0.00
\$725.23	10104 Mora-Miera, Chris & Alisha	\$21.05	\$20.74	\$20.44	\$20.14	\$642.86
\$781.38	3921 Muddy Water Adventures	\$781.38	\$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
\$114.04	8910 Norheim, Ladd	\$114.04	\$0.00	\$0.00	\$0.00	\$0.00
\$1,111.02	9191 Nurco, Michael	\$1,111.02	\$0.00	\$0.00	\$0.00	\$0.00
\$787.71	8171 Olin II, Richard	\$22.78	\$11.14	\$10.98	\$10.82	\$731.99
-\$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
\$333.38	8276 Padgett, Caleb	\$9.65	\$4.72	\$4.65	\$4.65	\$309.71
\$582.91	9978 Padgett, Levi	\$290.58	\$4.29	\$172.48	\$1.71	\$113.85
\$886.09	8803 Pair of Hearts	\$25.63	\$12.72	\$847.74	\$0.00	\$0.00
\$1,432.34	10336 Paris, Steve	\$681.20	\$375.57	\$375.57	\$0.00	\$0.00
\$137.73	7348 Parkinson, Dale	\$137.73	\$0.00	\$0.00	\$0.00	\$0.00
\$822.03	8623 PEAK Engineering	\$23.77	\$11.80	\$786.46	\$0.00	\$0.00
\$2,987.98	9435 Peninsula Seafoods	\$1,519.22	\$1,468.76	\$0.00	\$0.00	\$0.00
\$63.92	9192 Penley, Steve	\$2.00	\$1.00	\$1.00	\$59.92	\$0.00
\$356.31	10389 Percy, Kelly	\$356.31	\$0.00	\$0.00	\$0.00	\$0.00
\$1,931.31	6722 PETERSON, KIM	\$286.73	\$146.90	\$113.38	\$156.07	\$1,228.23
-\$208.32	9908 Peyton, Paul	-\$208.32	\$0.00	\$0.00	\$0.00	\$0.00
\$189.07	5669 Phillips, R. Scott	\$189.07	\$0.00	\$0.00	\$0.00	\$0.00
\$233.86	7990 Phillips, Vern	\$233.86	\$0.00	\$0.00	\$0.00	\$0.00
\$445.05	9175 Porter, David	\$298.89	\$146.16	\$0.00	\$0.00	\$0.00
\$304.95	9974 Quint, Charles	\$304.95	\$0.00	\$0.00	\$0.00	\$0.00
\$259.62	7939 R&M Engineering-Ketchikan	\$259.62	\$0.00	\$0.00	\$0.00	\$0.00
\$1,275.81	6921 REEVES, RYAN	\$1,275.81	\$0.00	\$0.00	\$0.00	\$0.00
\$281.88	10333 Regula, Cody	\$281.88	\$0.00	\$0.00	\$0.00	\$0.00
\$238.18	8220 Reynolds, Bradley	\$238.18	\$0.00	\$0.00	\$0.00	\$0.00
\$198.33	10037 Ribordy, Douglas	\$5.74	\$2.81	\$2.76	\$2.76	\$184.26
\$113.10	8748 Robinson, Lucy	\$113.10	\$0.00	\$0.00	\$0.00	\$0.00
\$559.40	9109 Rock n Road Construction	\$559.40	\$0.00	\$0.00	\$0.00	\$0.00
\$154.79	8222 Royall, Max	\$4.47	\$2.19	\$2.16	\$2.16	\$143.81
\$24.47	8040 Rue, David & Kaye	\$24.47	\$0.00	\$0.00	\$0.00	\$0.00
\$6,909.85	10013 Runyon, Jeremy	\$428.00	\$79.22	\$1,120.98	\$1,104.65	\$4,177.00
-\$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
\$14,790.00	3829 Samson	\$10,841.23	\$3,948.77	\$0.00	\$0.00	\$0.00
\$2,611.62	3810 Sanford, Daniel	\$1,499.78	\$741.98	\$369.86	\$0.00	\$0.00
-\$288.75	6292 Sargent, John W	-\$288.75	\$0.00	\$0.00	\$0.00	\$0.00
-\$0.26	9235 Schenenback, Ron	-\$0.26	\$0.00	\$0.00	\$0.00	\$0.00
\$46.10	9946 Schwartz, Teagen	\$2.00	\$1.00	\$1.00	\$1.00	\$41.10

Aged Accounts Receivable

Item d.

Wrangell Ports & Harbors

Customer Type: ALL Group: ALL Sorted By Full Name December, 2025

Due	Name	Current	>30 Days	>60 Days	>90 Days	>120 Days
\$271.17	8423 Sedgemore, Jeff	\$271.17	\$0.00	\$0.00	\$0.00	\$0.00
-\$7.39	9200 Sellars, Chris	-\$7.39	\$0.00	\$0.00	\$0.00	\$0.00
\$898.94	4359 Shipley, Marie	\$150.86	\$547.31	\$13.12	\$12.86	\$174.79
\$729.90	10359 Sigmond, Tom	\$687.96	\$41.94	\$0.00	\$0.00	\$0.00
\$1,701.23	8657 Skorka, Mike	\$1,277.67	\$423.56	\$0.00	\$0.00	\$0.00
\$126.52	9096 Slattery, Wesley E.	\$3.68	\$122.84	\$0.00	\$0.00	\$0.00
-\$173.25	9904 Smith, Carlin	-\$173.25	\$0.00	\$0.00	\$0.00	\$0.00
\$522.43	5509 SMITH, DANIEL	\$522.43	\$0.00	\$0.00	\$0.00	\$0.00
\$277.71	6584 Soles, Jeff	\$277.71	\$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
\$682.13	7874 STAUBUS, PAUL	\$682.13	\$0.00	\$0.00	\$0.00	\$0.00
\$396.62	1588 Stevens, Mark	\$396.62	\$0.00	\$0.00	\$0.00	\$0.00
\$371.90	8779 Stewart, Nathan	\$186.97	\$179.97	\$4.96	\$0.00	\$0.00
\$730.80	6252 Stoican, George	\$730.80	\$0.00	\$0.00	\$0.00	\$0.00
\$2,246.74	9417 Stricker, Ida Christine	\$428.00	\$160.78	\$160.78	\$160.78	\$1,336.40
\$3,168.63	3589 Superior Marine SVC	\$3,168.63	\$0.00	\$0.00	\$0.00	\$0.00
\$823.77	9108 The Bay Company	\$24.00	\$799.77	\$0.00	\$0.00	\$0.00
-\$36.41	10348 The R.K. Barnhart Family Limited Partnership	-\$36.41	\$0.00	\$0.00	\$0.00	\$0.00
\$1,323.20	7650 Thomassen, Steve	\$1,040.72	\$282.48	\$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
\$423.78	8112 Thompson, Tyler	\$423.78	\$0.00	\$0.00	\$0.00	\$0.00
\$3,425.33	8965 Thorstenson, Robert	\$1,498.93	\$643.60	\$634.23	\$648.57	\$0.00
\$584.64	8802 Tonsgard, William	\$584.64	\$0.00	\$0.00	\$0.00	\$0.00
\$3,046.09	8038 Trident Seafoods	\$251.30	\$2,794.79	\$0.00	\$0.00	\$0.00
\$291.74	8088 Tucker, Mark	\$8.44	\$4.13	\$4.13	\$275.04	\$0.00
\$582.87	8424 Updike, Greg	\$582.87	\$0.00	\$0.00	\$0.00	\$0.00
\$3,723.19	5824 US FOREST SERVICE	\$107.67	\$52.61	\$55.67	\$55.67	\$3,451.57
\$506.73	7271 Wakefield, Bill	\$132.31	\$123.02	\$121.23	\$119.47	\$10.70
\$292.32	9089 Wakefield, Douglas	\$292.32	\$0.00	\$0.00	\$0.00	\$0.00
\$203.24	10360 Warren, James	\$5.92	\$197.32	\$0.00	\$0.00	\$0.00
\$6,436.16	8078 Warren, Kelly	\$6,436.16	\$0.00	\$0.00	\$0.00	\$0.00
\$1,615.40	8344 Watts, Jonathan	\$23.53	\$23.19	\$22.85	\$22.51	\$1,523.32
\$176.61	8909 Welch, Jeremy & Dawn	\$176.61	\$0.00	\$0.00	\$0.00	\$0.00
\$1,429.68	7414 Wells, Jonathan	\$1,193.75	\$0.00	\$235.93	\$0.00	\$0.00
\$1,366.07	6057 Wickman, Tom	\$688.12	\$677.95	\$0.00	\$0.00	\$0.00
-\$40.53	10154 Wilhelmsen, John	-\$40.53	\$0.00	\$0.00	\$0.00	\$0.00
-\$0.01	9034 Wrangell Boatshop LLC	-\$0.01	\$0.00	\$0.00	\$0.00	\$0.00
\$2,139.71	9303 Wrangell Cooperative Association	\$1,272.30	\$867.41	\$0.00	\$0.00	\$0.00
\$346.71	8905 Younce, Joe & Billie	\$10.03	\$4.98	\$7.02	\$6.91	\$317.77
\$243.85	8300 Young, Kevin	\$7.05	\$3.45	\$3.40	\$3.40	\$226.55
\$210,186.41		\$106,694.07	\$40,878.38	\$16,685.24	\$3,407.86	\$42,520.86

Total Debits: **\$216,006.61**

Total Credits: **-\$5,820.20**

Count: 189

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: 1/20/2025

Programs and Events

We are pleased to welcome Chana Garrett to the library team as our new Program Coordinator. She has already made a strong impact, particularly in strengthening our social media presence, and has begun expanding programming to address long standing gaps. Our goal is to offer meaningful programs for all age groups, including babies and toddlers, elementary age children, middle school students, high school students, adults, and seniors.

The library has traditionally been successful in serving babies and toddlers through Story Time, and elementary age children through the Summer Reading Program and, more recently, Wrangell Kids Club. We have also seen strong participation in adult programming, including our monthly book club, the Winter Reading Program for Grownups, and the new Craft & Chat series. Historically, engaging middle school and high school students has been more challenging.

With direct input from those age groups, Chana has developed several new programs designed to reflect their interests and needs. These include a Middle School Meetup on Sunday afternoons featuring both tabletop and video games, as well as an after hours program on Tuesday nights for teens and young adults. Together, these programs provide a safe, welcoming space for young people to gather, socialize, and spend time in the library, and we are eager to see how they continue to develop.

Additional new programs include Senior Social, held Monday mornings, which offers coffee, tea, and a space for seniors to connect. We have introduced a community puzzle that patrons can work on at their leisure, and an upcoming Admin Day on the last Saturday afternoon of the month for community members who want a dedicated time and space to work on paperwork or other personal administrative tasks alongside others in a low pressure, supportive setting. We are launching a new offsite romance book club called *The Spice Girls*, which will meet monthly at the Marine starting in February.

Coming up, we will begin to roll out Saturday morning programming. Each Saturday, the library will offer a rotating activity such as a make and take craft, family game time, a build and play STEM project, or a story time. These programs are designed to provide consistent, low barrier opportunities for families to spend time together at the library and engage in hands on learning and play.

Wrangell Kids Club and Story Time will resume in February, and we look forward to welcoming children and families back into the library for these programs.

Concerns

The library's primary book vendor, Baker & Taylor, has recently gone out of business, impacting thousands of public libraries nationwide. Baker & Taylor was integrated with our library automation system, allowing new titles to appear in our catalog immediately upon ordering, enabling patrons to place holds and alerting staff that items had already been purchased. The company also provided partial processing to our books, meaning they arrived with spine labels and mylar covers already attached, which allowed new books to be cataloged and made available to the public very quickly.

Without these services, staff must now spend additional time processing materials, and the library must purchase supplies that were previously included. While our current budget can absorb these costs, this transition has increased staff workload. We are in the process of establishing a comparable account with Ingram, another major library supplier, though they are experiencing significant delays due to the high volume of libraries transitioning at the same time. We appreciate the public's patience as we work through this change and continue to provide access to new materials.

Friends of the Library Activity

The Friends of the Library held their annual officer elections this month. The new president is Alice Rooney, and the new secretary/treasurer is Haley Reeves. We are grateful for their willingness to serve on this important board and for their continued dedication to supporting the library.

We would also like to thank the Friends of the Library for several recent purchases that directly enhance library services. These include new wooden blocks and tabletop puzzles for the children's section, additional jigsaw puzzles for the adult community puzzle, and a Cricut machine for library staff use. The Cricut will be a valuable addition to the library's programming tools, allowing staff to efficiently create high quality craft materials for story time and other programs, produce customized prizes and bookmarks, reduce long term costs by eliminating the need for outsourced materials, and improve the overall presentation of library displays and events.

Snow Removal

We'd like to give a huge thank you to the maintenance department for its support with snow removal in December. The amount of snow that accumulated on our grounds was unmanageable for our staff alone, and we are grateful for their diligence in keeping our facility safe and accessible for all.

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 OF CITY AND BOROUGH OF WRANGELL

Cc: MASON VILLARMA, BOROUGH MANAGER

From: AMBER AL-HADDAD, CAPITAL PROJECTS DIRECTOR

Subject: CAPITAL PROJECTS DEPARTMENT REPORT

Date: JANUARY 27, 2026

The Capital Projects Department plans and manages Capital Improvement Program (CIP) capital projects and major maintenance for the City and Borough of Wrangell infrastructure. The department is currently managing projects valued at approximately \$88 Million across various stages of project development, including planning, permitting, design, and construction.

Highlights of projects that have received funding and are in various stages of advancement are provided in the report.

Projects with pending State or Federal funding applications are listed at the end of the report.

Projects for which the department is actively pursuing funding for are listed as additional highlights.

Projects in Construction/Implementation Phase

St Michael Street Roadway and Utilities Reconstruction. The construction project was completed in November 2025 and closeout with the Contractor is expected by February 2026.

Water Treatment Plant Improvements. Following completion of late 2025 change order work, punch list items, warranty items, and closeout requirements, we look forward to a one-year warranty inspection in cooperation with DOWL engineering and McG Constructors. We continue to work toward close out of the project with our federal funders, USDA, EDA, and SRF, as well as the Contractor, McG Constructors.

Meyers Chuck Harbor Replacement - Float Installation. The construction project was completed in December 2025 and closeout with the Contractor is complete. We continue to work toward project closeout with our State funding partner, ADOT and the Harbor Facilities Grant Program.



11MW Power Generation Upgrades. The equipment has been ordered for the upgrades to the power plant's output capacity. The lead time for this equipment was expected, at the time of the order, to run approximately 42-48 weeks beyond April 2025.

Alder Top Village Subdivision Development, Ph II Roads and Utilities. This project is approximately 80% complete, requiring completion of the sewer line that is tied to the inadvertent discovery of a shell midden and final road grading, all of which will have to be performed after the work plan outlined in a Data Recovery Treatment Plan, written by TrueNorth Sustainable Design, in consultation with interested parties, including WCA, SHPO, ADOT, and Denali Commission. The plan was recently completed, considering the interested parties' comments allowing TrueNorth to submit their permit application to ADOT to perform the data recovery work plan. Once the permit is issued, a schedule and cost will be developed by TrueNorth to perform the permitted work as outlined in the Treatment Plan. The construction contractor will be able to return to complete the road and utilities work once the Treatment Plan is complete.

Projects Advancing to Construction Bidding Phase

Above Ground Tank Install (Fuel/Storage Tank), Public Safety Building and High School. This project was released for construction bidding on January 12th. Bids are due by February 3, 2026.

Stikine Middle School Boiler Replacement. This project is part of the larger Wrangell Schools Renovations - 3 Site project, funded in part by the Department of Education and Borough. Due to the critical need to replace this boiler, due to increased leaking, the Department of Education allowed us to pursue this as a stand-alone project and issue its design and construction separate from the larger project. The design is complete and the construction bidding will be released by Monday, January 26th.

Projects in Planning and Design Phase

Public Safety Building Rehabilitation. Following a competitive solicitation for professional services for A&E services for both the design and construction phases of this project, the Assembly approved a contract award to NorthWind Architects, LLC. NorthWind and their structural engineering consultant made a site visit to Wrangell in early



January 2026 to perform minor destructive investigations at various points to gain a sense of the level of changed conditions in framing members of the building since they last reviewed conditions in 2020. The 45% design submittal is expected to be completed toward the end of February.

With the early December 2025 notice of Congressional appropriations in the amount of \$2,438,000 for the Public Safety Building and Emergency Operations Center Rehabilitation project, our full application to the United States Department of Agriculture, Rural Housing Service (RHS) Community Facilities Program (CF), the federal agency administering the grant funds, was submitted in mid-December 2025. We anticipate full obligation of the federal funds by March 2026.

Combined Borough and federal funding for the project is \$5,938,000.

EDA FY2025 Disaster Supplemental Grant Program. Wrangell is eligible for this disaster recovery funding since we received a major disaster declaration in 2023/2024 related to the 11-mile Zimovia Highway Landslide. The Wrangell Borough executive team strategized an Industry Transformation Path project based on projects that have been in early stages of development to support economic recovery and resiliency within Wrangell and the Southeast Alaska region. These projects are coalition-led, multi-project portfolios that transform regional economies through industry development.

Three projects were selected as our Industry Transformation Path project and advancement of the Preliminary Engineering Reports and Environmental Narratives began in December with deliverables due in early February. Once these deliverables are received, the information will be used to support the grant applications' development. Grant applications are due by March 6, 2026. The three projects are outlined below:

1. Deep Water Port Site Development Project, a site development of the former 6-mile Silver Bay Logging mill site for economic recovery through subdivision development to support the needs of future deep water port land occupants and their operations through reliable municipal infrastructure such as transportation access, water, sewer, and power utilities, standby power generation, and waterfront improvements.
2. Downtown Port Expansion, a project to enhance port infrastructure efficiency, improve vessel and pedestrian access, and facilitate economic development by expanding the City Dock infrastructure and expanding the Marine Service Center site.
3. Wrangell Flume Replacement Project, a project to replace the flume that collects and delivers surface water to the upper reservoir.



Replacing the deteriorate flume will reduce raw water loss, improve instream flows, and enhance reservoir water quality.

Wrangell Schools Renovations (includes the Stikine Middle School Roof Replacement funded in part by CDBG). Following a competitive solicitation for professional services for A&E services for both the design and construction phases of this project, the Assembly approved a contract award to LCG Lantech. Lantech and consultants have made site visits to Wrangell in November 2025 and January 2026 to perform building reviews. The 45% design submittal was received in late December but we are awaiting the 45% level cost estimate, required to be reviewed by the Borough, School District, and the Department of Education, prior to moving forward with the 95% design development.

McKinnon Street Rehabilitation; Water and Sewer Utilities Replacement. Following a competitive solicitation for professional services for design of this project, the Assembly approved a contract award to PND Engineers. A kickoff meeting between the Borough and PND was held in January and our engineering consultant aims to have the 50% design completed by the middle of February.

6-Mile Deep-Water Port Environmental Site Assessment (ESA) Phase I and II. Statements of Qualifications were received from seven firms, and the evaluation committee has finalized scoring to determine the highest-ranking firm to move forward with cost negotiations. The Borough will negotiate a contract with Nortech.

Reservoir Bypass. The environmental permitting documents are under review by the federal agencies. Meanwhile, the design work has advanced to the 100% submittal level and plan review request was recently submitted to ADEC and the office of Dam Safety.

With the design complete and its associated cost updated, we will be able to develop the required grant application for the Congressional Direct Spending funding allocated for this work. The application, with environmental work complete, must be reviewed and approved before funding is made available and construction bidding can proceed. It is our hope to be able to complete all work and see this project bid for the construction phase by March or April 2026.

Downtown Waterfront Tidelands Fill and Abutment. At the January 22nd Assembly meeting staff will recommend award of a professional service Agreement with PND Engineers to develop the design of this project.

WWTP Secondary Disinfection Analysis. The State Revolving Fund (SRF) loan in the amount of \$175,000 for the Alternatives Analysis has been executed, and we will develop the Request for Qualifications to



competitively solicit proposals from engineering firms to perform this work.

Sunset Gardens Cemetery Expansion and Columbarium. Design drawings and specifications have been received and require modifications. Although this project is not currently funded, as some of the more critical projects are released for bidding, we will move this project forward to 100% design complete and ready for construction bidding, following project funding.

40-Acre Deep Water Port Development. The \$421,000 grant from the Port Infrastructure Development Program (PIDP) will be used for project development planning activities including property survey, Phase II Environmental Analysis, permitting needs, preliminary engineering assessment of property bulkhead, and preliminary engineering assessment of utility extension requirement.

Following a competitive solicitation to professional services, PND Engineer was contracted for this work. The RFQ for engineering services for the PIDP funded work has been included with the RFQ for Engineering Services for the EDA Supplemental Disaster projects' Preliminary Engineering Report work. A portion of the work overlaps with the work related to the EDA Grant required Preliminary Engineering Report for the Deep Water Port Development project. PND will focus on completing the EDA Grant related PER work before continuing to develop the scope of work of the planning project funded by the PIDP.

Skeet Range Improvements, Phase II. The Borough received the grant agreement from the Alaska Department of Fish & Game Hunter Safety program. Development of a MOU with the Wrangell Rod & Gun Club is required to bring that group on board and collaborate with them on the scope of work prior to developing the RFQ to solicit for engineering services for assistance with design and environmental work.

Wrangell Harbor Basin Float System Replacement. Collaboration with the RAISE grant team and the US Army Corps of Engineers (USACE) continues to determine advancement of the Borough project in conjunction with the USACE authorized navigation channel dredging.

Because federal funding delays are expected, administration is exploring sources of funding to self-fund a portion of the USACE dredging. This strategy would enable us to advance our project timeline rather than waiting for the federal work plan to materialize.

Dam Safety and Stabilization Improvements. The Dam Stabilization Alternatives Analysis, conducted by Shannon & Wilson, has reached approximately 35% completion. The project will advance to the next design phase, including the environmental permitting phase, which will



culminate in a biddable project package, developed in coordination with the DNR Dam Safety Office.

Eastern Channel Emergency Access Route. Staff are in the planning phase to identify the scope of work to be accomplished with the \$200,000 planning grant from the State. The primary goal with these funds is to acquire an easement from the State of Alaska for the portion on the road corridor that is on State land. With the USFA and WCA looking to fund the replacement of one of the existing bridges along this route, we will review options for site controls with the USFS before advancing discussions with DNR for an easement request.

Projects with Pending Funding Requests

Congressional Direct Spending (CDS) Requests for FFY 2026. On January 15, 2026, a \$10,000,000 Congressionally Directed Spending (CDS) appropriation was awarded to Wrangell for the Wastewater Treatment Plant Effluent Disinfection Facility. The Borough extends its sincere gratitude to Senator Murkowski and her team for their dedicated efforts in securing funding for vital infrastructure projects across Alaska, including this significant investment in Wrangell.

Congressional Direct Spending (CDS) Requests for FFY 2027. Following approval of Resolution 01-26-2013 establishing our Federal Priority Capital Projects for FFY2027, we plan to develop and submit funding requests for the following projects:

- Wrangell Harbor Basin Dredging; Support for Programmatic Funding for the US Army Corps of Engineers Maintenance Dredging Program
- Marine Highway Freight Terminal and Barge Ramp
- Deepwater Port Subdivision Development
- Flume Replacement for Reclamation and Drought Resiliency
- Diesel Power Plant Roof Replacement

State of Alaska Legislative Capital Budget consideration for FFY 2027. Following approval of Resolution 01-26-2012 establishing our State Priority Capital Projects for FY2027, we plan to develop and submit funding requests for the following projects:

- Inner Harbor Replacement
- Wrangell Harbor Basin Dredging
- McKinnon Street Rehabilitation (Storm Drain, Sidewalk and Surfacing)
- Nolan Center Civic Center and Museum Roof Recoating
- Elevator Replacement - Public Safety Building



- Wastewater Treatment Plant Effluent Disinfection Upgrades
- Shoemaker Harbor Boat Ramp Replacement
- Downtown Waterfront Planning

City & Borough of Wrangell
POLICE DEPARTMENT
Administrative Report



INFORCE 911
APP

Mobile Panic Button



Unique ID

Username

Password

Login

[Forgot Password?](#)

IN FORCE911 at a Glance

Instant Notification

- Notify local police in just seconds – not minutes
- Reduce police response time to active threat & save lives

Real-Time Communication

- Establish real-time communication between local police & those at the point of contact/ incident
- Real-time communication with every staff member in the building

Reverse Alert Notification

- Local agency initiates emergency reverse alert notification to administrative staff
- Provides notification of unknowing, external threat

A Mobile Panic Button

Send Alert from any Available Device



Native Applications available for all Operating Systems

Utilize any mode of connectivity



Connection Redundancies

FIPS 140-2 & CJIS-5 Compliant



Highest Levels of Security & Data Encryption

Government Azure Cloud Hosting



No on-site servers, most secure & redundant cloud hosting environment

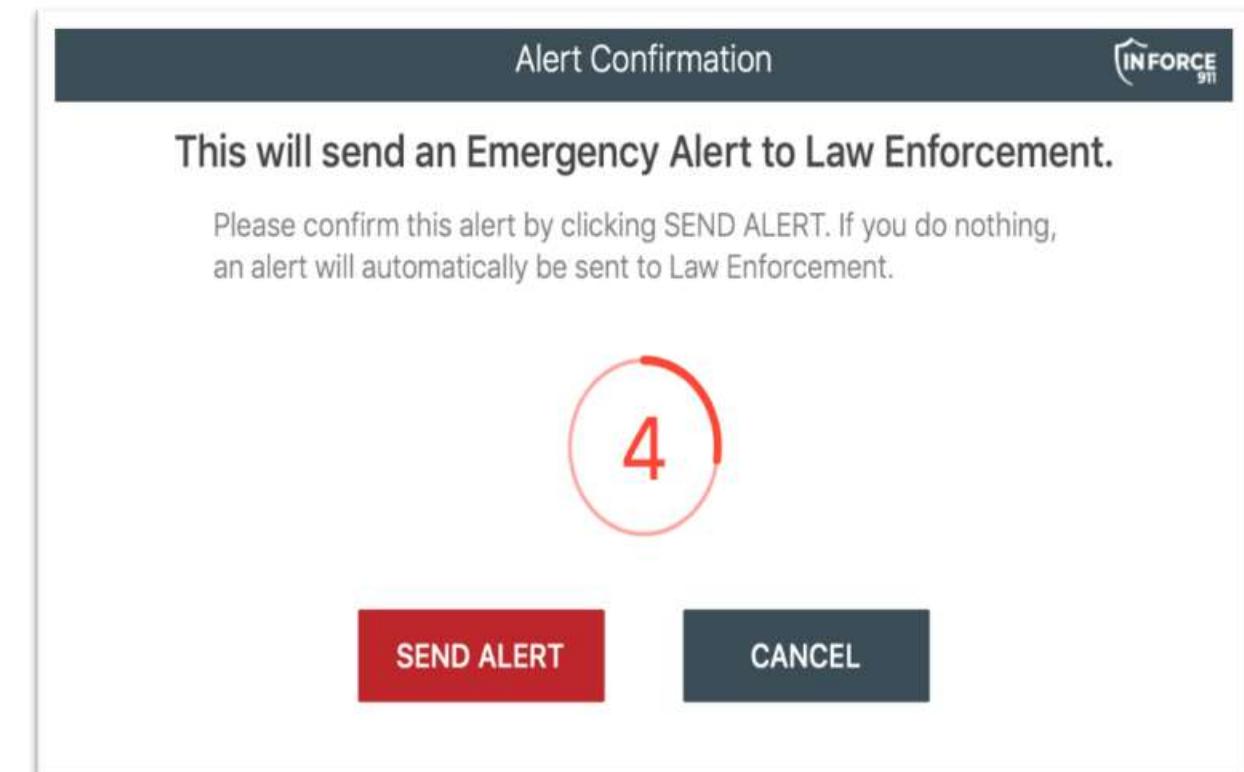
Instant Notification

IN FORCE911 User perceives a life-threatening situation

User launches the IN FORCE911 App from any device **“SEND EMERGENCY ALERT!” in less than 4 seconds**

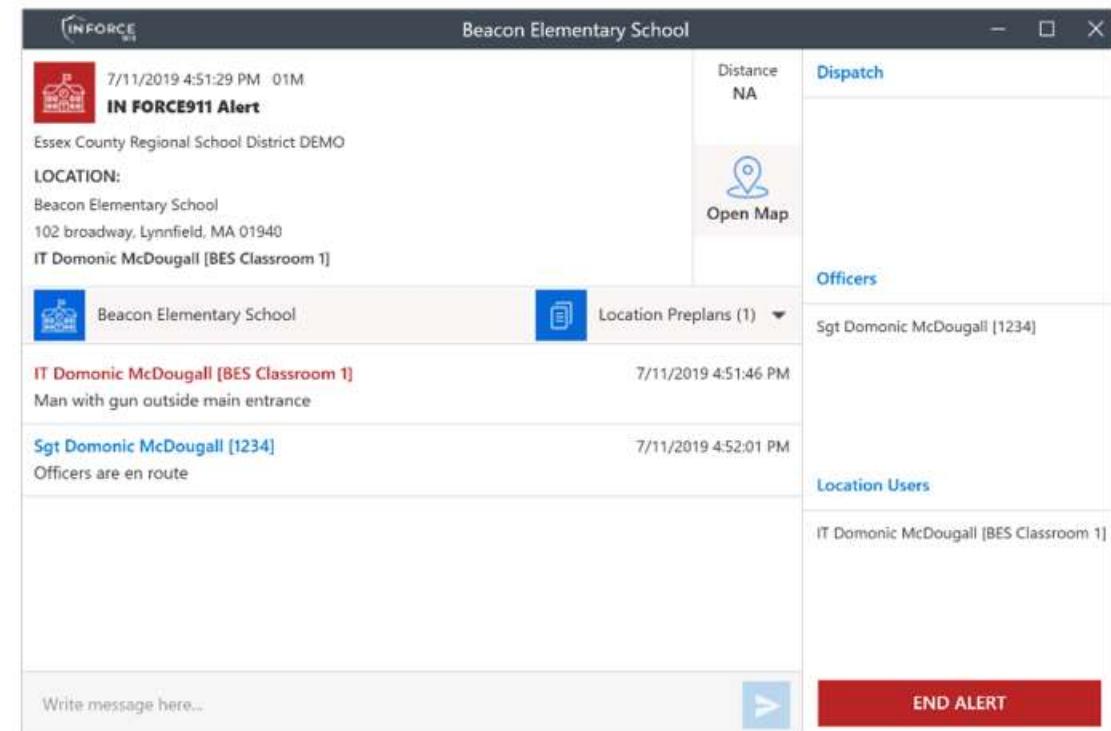
First Responders **receive Notification** via MDTs, Local Dispatch & all Mobile devices

Simultaneously & systemically notifies all organization users



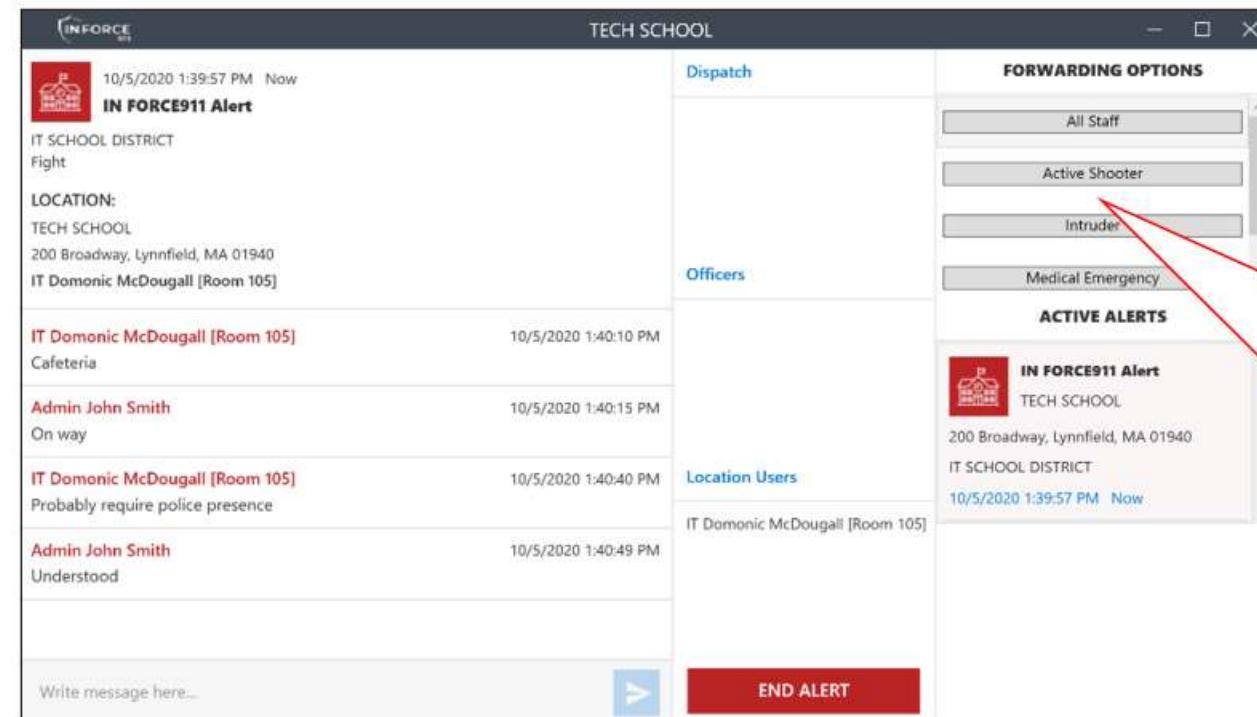
Communication

- A **two-way**, real-time crisis communication is established between first responders and those experiencing the threat
- **Mission critical detail** and actionable intelligence sharing
- Real-time info empowers LEOs with **enhanced situational awareness** to neutralize threat quicker



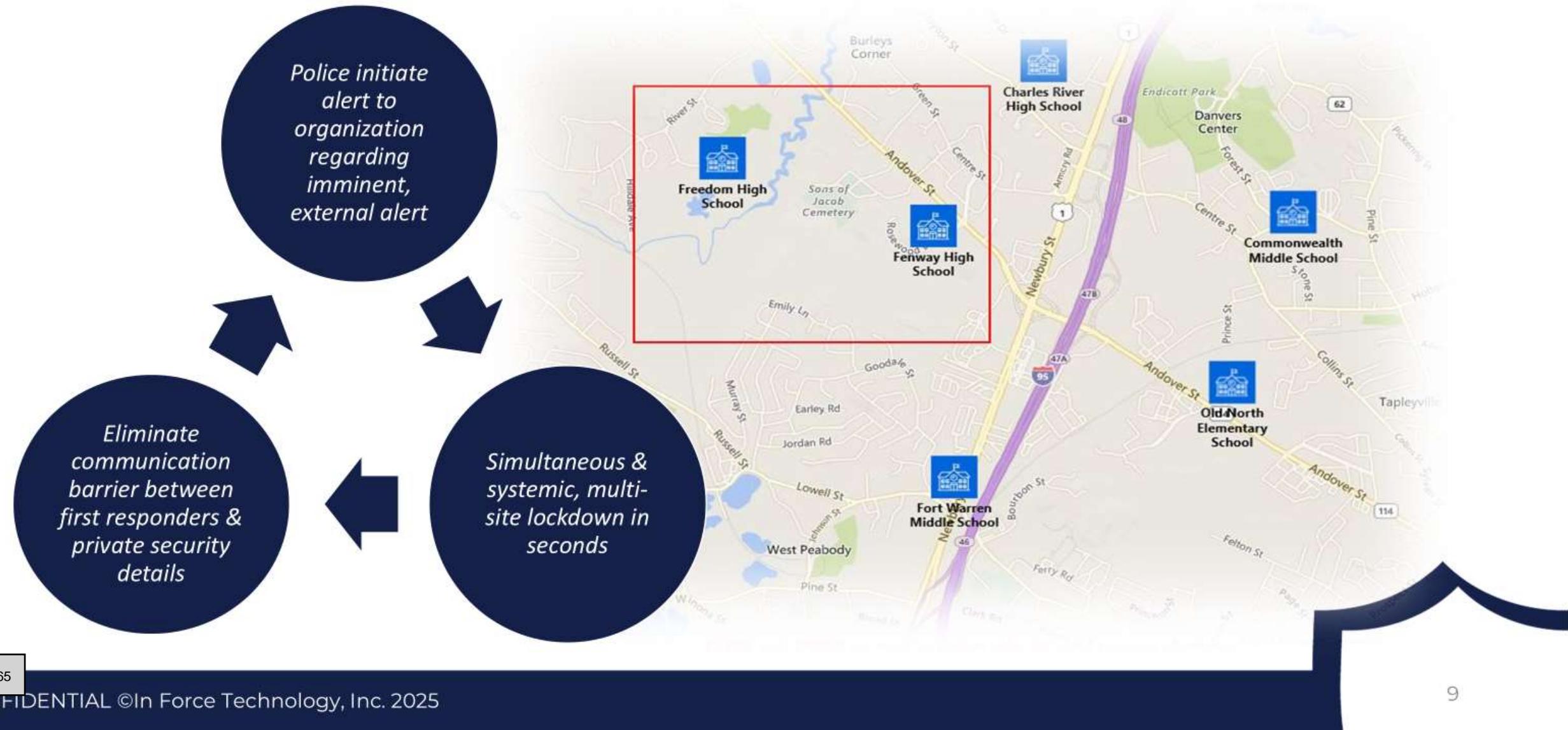
Internal Notifications

- Staff member **initiates an alert** to key administration
- **Communication** window opens, enabling point-point detail and information sharing
- If the situation escalates, administration can **forward** the alert and information for additional required response
 - To all other staff
 - To law enforcement
 - To both, simultaneously



Forwarding capabilities with full communication and details shared

REVERSE Alert Notification



Other Key Features

- Streamlined back-end, **customer interface**
- **Turnkey** deployment
- Integrated **Resource Repository** for staff access to EOPs
- ***Alert Forwarding*** capabilities
- Launch **alert types** to multiple responders - police, ems, fire
- Established **interoperability** for multi-jurisdictional response
- Improved **reunification** and **accountability** practices
- **Testing & Training** Environments
- After Action **Reporting**



Item g.



Questions?



To: Mayor and Borough Assembly Members

From: Kim Lane, MMC, Borough Clerk

Subject: January 27, 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
2026-01-27	REGULAR	Presentation – EDA Project	6PM PRESENTATION 7PM - REG	
2026-02-05	SCHOOL BOARD / BOROUGH ASSEMBLY WORK SESSION	BUDGET/FACILITIES	6PM	This WS will take place in the Borough Assembly Chambers
2026-02-10	REGULAR	Presentation - Waterfront and Deep-Water Port Engineering Reports review	6PM PRESENTATION 7PM - REG	
2026-02-24	REGULAR	WS ??	6PM REG	
2026-03-10	REGULAR	WS ??	6PM REG	
2026-03-24	REGULAR	WS ??	6PM REG	
2026-04-14	REGULAR	WS ??	6PM REG	
2026-04-28	REGULAR	WS ??	6PM REG	

Other Borough Boards & Commission meetings:

2026-02-17	COMMUNITY TOWN HALL	Waterfront & Deepwater Port Partnership	5:30	At the Nolan Center
2026-03-05	Port Commission		6pm	

ALDER TOP VILLAGE LOTS:

After the December 1st Alder Top auction, there were four lots that were relisted due to one default and three lots that did not sell. Those lots were 17, 19, 21, and 22.

I relisted the four lots for 30-days and Lot 17 received a bid. Lots 19, 21, and 22 did not receive bids and were relisted for a second time. Currently Lot 19 does have at least one bid and is expected to sell. Those three lots are due to close on January 30th.

Lot 2 defaulted and was relisted separate from the four lots mentioned above. That auction closed on January 22nd and did receive a winning bid of \$81,100!

On this agenda, there is a request to accept the revenue for those lots that have paid in full.

If Lots 21 and 22 do not receive bids, I will continue to relist them for 30-day increments, until sold.

Description	Starting Bid	Final Bid
LOT 2, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (20,289 sq. ft.)	\$65,900	\$81,100
LOT 17, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (18,571 sq. ft.)	\$53,900	\$53,900
LOT 19, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (20,413 sq. ft.)	\$59,200	RELISTED (does have at least one bid)
LOT 21, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (17,170 sq. ft.)	\$49,800	RELISTED
LOT 22, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (23,723 sq. ft.)	\$68,800	RELISTED

LOOKING FOR CURRENT OR PAST BUDGETS?

If you are interested in viewing the current or past Borough Budgets or Audits, you can find them at this link: <https://www.wrangell.com/finance/financial-reports-budget-and-audit>

They are located on the Borough Website, under Government – then click on “Financial Reports: Budget and Audit”

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u> 01/27/2026
	<u>Agenda Section</u> 13

**ORDINANCE No. 1097 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA,
ADDING CHAPTER 14.10, TITLED “INACTIVE VESSELS”, IN THE WRANGELL MUNICIPAL CODE**

<u>SUBMITTED BY:</u>	<u>FISCAL NOTE:</u>
Steve Miller, Port and Harbor Director	<u>Expenditure Required:</u> \$XXX Total <u>Fiscal Year (FY):</u> <u>Amount:</u> \$

<u>Reviews/Approvals/Recommendations</u>	
<input checked="" type="checkbox"/>	Commission, Board or Committee
Name(s)	Port Commission 12/11/2025
Name(s)	
<input checked="" type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Ordinance 1097 2. New Moorage agreement (for information)

RECOMMENDATION MOTION:

Move to Approve First Reading of Ordinance No. 1097 and move to a Second Reading with a Public Hearing to be held on February 10, 2026.

SUMMARY STATEMENT: This addition strengthens Title 14 by establishing clear, responsible standards for inactive vessels, improving harbor safety, cleanliness, and overall management. It

supports a well-maintained, efficient waterfront and reinforces Wrangell's commitment to strong, effective harbor operations.

CITY AND BOROUGH OF WRANGELL, ALASKA

ORDINANCE NO. 1097

AN ORDINANCE OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADDING CHAPTER 14.10, TITLED “INACTIVE VESSELS”, IN THE WRANGELL MUNICIPAL CODE

WHEREAS, the City and Borough of Wrangell (“CBW”) owns and operates public harbor facilities that serve as essential infrastructure supporting commercial, subsistence, and recreational maritime activities; and

WHEREAS, long-term storage of vessels in moorage stalls without regular vessel movement can limit availability of moorage space, impede harbor operations, increase congestion, and reduce opportunities for active vessel users; and

WHEREAS, inactive vessels may also present heightened environmental, safety, and infrastructure risks, including structural deterioration, bilge failures, and uncertain seaworthiness; and

WHEREAS, the Assembly finds it necessary to establish clear standards defining vessel inactivity, outlining associated storage fees, and implementing inspection and insurance requirements to protect harbor assets and promote responsible vessel stewardship; and

SEC. 1. Action. The purpose of this ordinance is to add Chapter 14.10, titled “Inactive Vessels”, to the Wrangell Municipal Code.

SEC. 2. Amendment. Chapter 14.10 – Inactive Vessels, is hereby added to the Wrangell Municipal Code as follows:

**CHAPTER 14.10
INACTIVE VESSELS**

Sections:

- 14.10.010 Definition of Inactive Vessel
- 14.10.020 Storage Fee for Inactive Vessels
- 14.10.030 Condition Survey Requirement (24-Month Inactivity)
- 14.10.040 Insurance Requirement (36-Month Inactivity)
- 14.10.050 Notice and Appeal

14.10.010 Definition of Inactive Vessel

An “Inactive Vessel” is a vessel that, within a period of twelve (12) consecutive months, has not exited its assigned moorage stall and the boundaries of the Borough harbor under its own power and remained absent from the harbor for a period exceeding twenty-four (24) consecutive hours. For vessels 32 feet in length or less without sleeping accommodations, the absence must exceed twenty-four (24) nonconsecutive hours. The term “Inactive Vessel” does not include float houses as that term is defined in WMC 14.01.030(I).

14.10.020 Storage Fee for Inactive Vessels

Inactive Vessels shall be assessed a storage fee in addition to the regular moorage fee. The storage charge shall be equivalent to the moorage fee as set forth in the fee schedule pursuant to WMC 14.11.005.

14.10.030 Condition Survey Requirement (24-Month Inactivity)

A marine condition survey shall be required for any Inactive Vessel after twenty-four (24) consecutive months. The Inactive Vessel owner shall, by the end of the twenty-fifth (25th) month and annually on the same date thereafter while the vessel remains an Inactive Vessel, provide the Borough with a marine condition survey. The survey must be prepared within the previous three (3) months by a marine surveyor accredited by the National Association of Marine Surveyors (NAMS) or Society of Accredited Marine Surveyors (SAMS). Any deficiencies identified by the Harbormaster as posing a safety risk to harbor infrastructure must be repaired within two (2) months of written notification unless the Harbormaster determines, in the Harbormaster’s sole and absolute discretion, that the Inactive Vessel poses an immediate hazard. An Inactive Vessel that poses an immediate hazard must be repaired immediately upon written notification. Failure to comply shall result in the vessel being deemed derelict as defined in WMC 14.01.030(E).

14.10.040 Insurance Requirement (36-Month Inactivity)

Insurance shall be required for any Inactive Vessel after thirty-six (36) consecutive months. The Inactive Vessel owner shall, by the end of the thirty-seventh (37th) month and annually on the same date thereafter, provide proof of active Protection & Indemnity (P&I) and Marine Pollution Liability insurance with limits of not less than \$500,000 per occurrence, naming the City and Borough of Wrangell as an additional insured. Failure to comply shall result in the vessel being deemed derelict as defined in WMC 14.01.030(E).

14.10.050 Notice and Appeal

The Harbor Department’s records shall be deemed conclusive in determining inactivity. Written notice shall be mailed to the vessel owner’s last known address of record when the vessel has been determined inactive under this section. The vessel owner may appeal the determination by submitting a written objection with supporting documentation within fourteen (14) days of the date on the written notice. The Harbormaster shall issue a final written decision

within ten (10) days of receipt of the written objection.

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

PORTS & HARBORS DEPARTMENT

PO Box 245, Wrangell, AK, 99929 | +1 (907) 874-3736
671 Shakes Street, Wrangell, AK, 99929



ANNUAL MOORING AGREEMENT

Moorage is charged at a per-foot rate. Click Here to view the complete list of rates and fees.

MUST BE PAID UPON FILING

OFFICIAL USE ONLY	RECEIVED BY	DATE RECEIVED	PAYMENT TYPE	CHECK <input type="checkbox"/>
			CREDIT CARD <input type="checkbox"/>	CASH <input type="checkbox"/>

All application information must be true and accurate. Applications must be complete and accompanied by payment of all applicable fees at the time of submission. If the applicant is not the registered owner, written authorization from the registered owner is required.

All vessels with annual moorage must be registered with the Harbor Office prior to assignment of a stall or space. Vessels may not occupy a stall without current registration and a valid moorage agreement on file. Moorage rates are established by ordinance of the City & Borough of Wrangell and are subject to change. Annual moorage is granted on a first-come, first-served, space-available basis.

Moorage fees remain the responsibility of the vessel owner until the agreement is formally terminated in writing with the Harbor Office. Failure to pay moorage fees constitutes a breach of this agreement, and unpaid fees shall become a lien against the vessel.

Unattended vessels must have a designated local agent responsible for ensuring the vessel remains clean, well-secured, free from hazards, adequately pumped to remain afloat, and properly maintained to prevent damage to other vessels or harbor facilities.

SECTION I. OWNER INFORMATION

REGISTERED OWNER(S) FULL NAME

OPERATOR

EMAIL ADDRESS

DRIVERS LICENSE NO. & STATE

PHONE NUMBER

MAILING ADDRESS

PHYSICAL ADDRESS

EMERGENCY CONTACT (LOCAL)

PHONE NUMBER

CITY & BOROUGH OF WRANGELL
ANNUAL MOORING AGREEMENT
CONTINUED FROM PAGE 1

Item a.

SECTION II. VESSEL INFORMATION

VESSEL NAME

PORT OF REGISTRY

AK NUMBER

ADF&G NUMBER

DOC NUMBER

OVERALL LENGTH

BEAM

DRAFT

STALL NO.

HARBOR LOCATION:

HULL TYPE (Select One): ALUM STEEL FIBER GLASS **HOLDING TANK:** YES NO

IS THIS VESSEL YOUR PRIMARY RESIDENCE?

YES NO

**A liveaboard application and
Harbormaster approval is required before
vessels may be used as a primary residence.**

DO YOU HAVE AN AUXILIARY PUNT OR SKIFF?

YES NO

PLEASE PROVIDE PUNT/SKIFF DETAILS:

AK NUMBER

OVERALL LENGTH

SECTION IV. ACKNOWLEDGEMENTS

____ (Initials) I acknowledge that I have received a copy of the Best Management Practices.

____ (Initials) I agree to comply with all ordinances, rules, regulations, and policies governing the use of Wrangell Port & Harbors facilities.

____ (Initials) I certify that I agree to indemnify, defend and hold the City and Borough of Wrangell harmless from any and all claims of any kind whatsoever arising out of this agreement, including without limitations, payment of claims for property losses and personal injuries, attorney fees, and other related costs whether related to litigation or otherwise resulting from acts which are not the result of the City and Borough of Wrangell's negligence.

By signing below, I acknowledge that I have read, understand, and agree to comply with all terms and conditions described herein. I further acknowledge that the City and Borough of Wrangell is not responsible for damage or loss to vessels, gear, or articles due to fire, theft, accident, weather, or causes beyond its control.

SIGNATURE OF APPLICANT

DATE

SIGNATURE OF REGISTERED OWNER (IF DIFFERENT THAN APPLICANT)

DATE

Make checks payable to: **City & Borough of Wrangell Harbor** or call 907-874-3736 with credit card information
or stop by the harbor office.

A. Definition of Inactive Vessel

An "Inactive Vessel" is a vessel that, within a period of twelve (12) consecutive months, has not exited its assigned moorage stall and the boundaries of the Borough harbor under its own power and remained absent from the harbor for a period exceeding twenty-four (24) consecutive hours. For vessels 32 feet in length or less without sleeping accommodations, the absence must exceed twenty-four (24) nonconsecutive hours. The term "Inactive Vessel" does not include float houses as that term is defined in WMC 14.01.030(l).

**Customer Initials: _____ Date: _____

B. Storage Fee for Inactive Vessels (12-Month Inactivity)

Inactive Vessels shall be assessed a **storage fee** in addition to the regular moorage fee **after twelve (12) consecutive months of inactivity**. The storage charge shall be equivalent to the moorage fee as set forth in WMC 14.11.100(A).

**Customer Initials: _____ Date: _____

C. Condition Survey Requirement (24-Month Inactivity)

A **marine condition survey** shall be required for any Inactive Vessel **after twenty-four (24) consecutive months**. The Inactive Vessel owner shall, by the end of the twenty-fifth (25th) month and annually on the same date thereafter while the vessel remains an Inactive Vessel, provide the Borough with a marine condition survey. The survey must be prepared within the previous three (3) months by a marine surveyor accredited by the National Association of Marine Surveyors (NAMS) or Society of Accredited Marine Surveyors (SAMS). Any deficiencies identified by the Harbormaster as posing a safety risk to harbor infrastructure must be repaired within two (2) months of written notification unless the Harbormaster determines, in the Harbormaster's sole and absolute discretion, that the Inactive Vessel poses an immediate hazard. An Inactive Vessel that poses an immediate hazard must be repaired immediately upon written notification. Failure to comply shall result in the vessel being deemed derelict under WMC 14.11.070.

**Customer Initials: _____ Date: _____

D. Insurance Requirement (36-Month Inactivity)

Insurance shall be required for any Inactive Vessel **after thirty-six (36) consecutive months**. The Inactive Vessel owner shall, by the end of the thirty-seventh (37th) month and annually on the same date thereafter, provide proof of active Protection & Indemnity (P&I) and Marine Pollution 6 Item a. Liability insurance with limits of not less than \$500,000 per occurrence, naming the City and Borough of Wrangell as an additional insured. Failure to comply shall result in the vessel being deemed derelict under WMC 14.11.070.

**Customer Initials: _____ Date: _____

E. Notice and Appeal

The Harbor Department's records shall be deemed conclusive in determining inactivity. Written notice shall be mailed to the vessel owner's last known address of record when the vessel has been determined inactive under this section. The vessel owner may appeal the determination by submitting a written objection with supporting documentation within fourteen (14) days of the date on the written notice. The Harbormaster shall issue a final written decision within ten (10) days of receipt of the written objection.

**Customer Initials: _____ Date: _____

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	01/27/2026
	<u>Agenda Section</u>	13

Approval of City & Borough Tidelands Annual 2026 Five-Year Reassessments

<u>SUBMITTED BY:</u>	
Kim Lane, Borough Clerk	

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

ATTACHMENTS: 1. Annual Reassessments from Michael Renfro, Borough Assessor.

RECOMMENDATION MOTION:

Move to Approve the five-year City Tidelands Reassessments for tax year 2026, as presented.

SUMMARY STATEMENT:

Per WMC 16.08.120 – Rental Adjustments: The annual rental payable pursuant to any lease issued under the provisions of this chapter shall be subject to adjustment by the assembly on the fifth anniversary of the date of the lease and each anniversary date thereafter which

is divisible by the number five. All adjusted rates shall be computed at six percent on the fair market value of the land and improvements owned by the borough and leased thereunder. Such value shall be determined by an appraisal made by the borough assessor and reviewed and determined by the assembly as provided in WMC [16.08.040](#).

The adjustments annual rental amounts are 10% of the assessed value.

- #9 **new fee value \$21,300 = \$2,130 + tax, per year** (Lot 13, Block 7A)
(Susan Ramsey) (Value in 2021 was \$3,100)
- #10 **new fee value \$72,300 = \$7,230 + tax, per year** (Lot 16, Block 1A)
(SEARHC) (Value in 2021 was \$58,400)
- #11 **new fee value \$84,700 = \$8,470 + tax, per year** (Lots 4, Block 2A)
(Samson Tug & Barge) (Value in 2021 was \$74,100)
- #32 **new fee value \$4,000 = \$400 + tax, per year** (Lot B, Travel Lift Replat)
(Wolf's Den - Wimberley) (Value in 2021 was \$828)

**APPRAISAL OF
FOUR CITY AND BOROUGH OF WRANGELL
TIDELAND LEASE SITES
WRANGELL, ALASKA**

FOR
Kim Lane
CITY AND BOROUGH OF WRANGELL
P.O. BOX 531
WRANGELL, ALASKA 99929

VALUATION DATE
SEPTEMBER 24,2025

FILE 25-3458

BY
MICHAEL C. RENFRO
ASSESSOR CITY AND BOROUGH OF WRANGELL

APPRAISAL COMPANY OF ALASKA
405 W. 27th Ave.
ANCHORAGE, ALASKA 99503

Appraisal Company of Alaska



Appraisal Company of Alaska

405 W. 27th Ave.
ANCHORAGE, ALASKA 99503
mrenfro@appraisalalaska.com

September 24, 2025

Kim Lane
City and Borough of Wrangell
P.O. Box 531
Wrangell, Alaska 99929

Re: Four Tideland Lease Sites for the City and Borough of Wrangell
Wrangell, Alaska

Dear Ms. Lane:

Pursuant to your request, I have prepared a limited appraisal report on the fair market value of the above parcels as if vacant. The appraisal date is September 17, 2025. The purpose of the report is to determine the fair market value for lease purposes. A description and current status of each site is facing the valuation section of each lease by lease number.

The reader is referred to the City and Borough of Wrangell comparable lease and sales book for a complete description of the comparable leases and sales utilized in this report.

A summary of the leases to be valued are as follows:

<u>No</u>	<u>Lessee</u>	<u>Legal</u>	<u>Area Sq. Ft.</u>	<u>Filled Tidelands</u>	<u>Fee Value</u>
9	Susan Stevens	Lot 13, Blk 7A, WTS	3,865	No	\$21,300
10	Alaska Island Community Services	Lot 16, Blk 1A, WTS	5,563	Yes	\$72,300
11	Samson Tug & Barge	Lot 1A, Blk 2A, ATS 83	7,058	Yes	\$84,700
32	Roland Wimberley, dba, Wolf's Den Rentals, LLC	Adj. Lots 14, 15, Blk 7A, WTS	720	No	\$4,000

A description of each site and the analyses which lead to the fair market value conclusion follows by lease number in this report. The comparable market data is contained in a separate report in the appraiser's work file.

If you have any questions regarding this limited appraisal report please do not hesitate to call me.

Sincerely,



Michael C. Renfro
Assessor
City and Borough of Wrangell

WRANGELL TIDELANDS LEASELease No. 9

Current Status

LOCATION: Off of Shakes Avenue on the north side of the inner harbor

LEGAL DESCRIPTION: Lot 13, Block 7-A, City and Borough of Wrangell

LESSOR: City and Borough of Wrangell INSTRUMENT: Lease

LESSEE: Susan Stevens

FEE VALUE: \$25,100

DATE OF LEASE: June, 1986, 1991,
1996, 2001, 2006, 2016, 2021, 2025

TERMS: 6% of fee value per year

ZONING: WFD

AREA: 3,865 sq.ft.

USE AT LEASE: Grid site

ANTICIPATED USE: Grid

ACCESS: Across adjoining lots

ASSESSMENTS: None noted

UTILITIES: None

EASEMENTS/RESTRICTIONS: Typical

CONFIRMED WITH: City and Borough of Wrangell BY/DATE: MCR/9-2025

PROPERTY DESCRIPTION: Submerged tidelands inside the Wrangell harbor.

ANALYSIS: 2025 \$21,300 / 3,865 sq.ft. = \$5.50/sq.ft.

$$\$21,300 \times .10 = \$2,130 \text{ per year}$$

Land Value: There have been limited sales of similar undeveloped lots. The sales provided are considered to be representative of the market for undeveloped Tidelands.

COMPARABLE LAND SALES

NO.	Legal	Date	Sale Price	Area/SF	Price/SF	Remarks
1	Lot 6 Block 84B Tideland Sub ATS 83 Wrangell, AK	09/22	\$52,000	9,456	\$5.50	Submerged Tidelands Residential Use in Reliance Harbor
2	Lot 9 Blk 83 USS119 & Lot 4 Blk 83A WTA	10/20	\$150,000	17,655	\$8.50	Inter Harbor Waterfront Lot Sale with Tidelands
3	Lot 24 Blk 83A Wrangell Tidelands	11/23	\$63,800	13,434	\$4.75	Inter Harbor Lot Sale.



LEASE NUMBER 9

Analysis of Comparable Land Sales

Time:

With a limited number of sales, it is difficult to obtain paired sales for analysis to arrive at the adjustments needed to bring the available sales into conformity with the subject. However, in general, values are increasing in Wrangell. The CPI indicates an increase of around 2% per year, prior to mid 2021. After mid 2021 the market increased approximately one-half percent each month, until 2024 where the market values slowed.

Terms:

None of the sales and leases used in the analysis is believed to require consideration for special financing or other sale conditions.

Size:

Smaller parcels tend to sell for more per unit of comparison than larger parcels, all other factors being equal. In relation to the subject, all the comparables are larger than the subject and require an upward adjustment.

Location and Access:

Location and access is somewhat subjective on the part of the appraiser in relation to the comparable data utilized. However analysis of other sales contained in our separate report on the summary of Wrangell lease transactions indicates that location and access can account for up to 40% difference between superior and inferior locations. The subject's location and access are felt to be inferior to all of the comparables.

Utilities:

All of the comparables have similar utilities and no adjustment is required.

Topography:

Again, topography is somewhat subjective on the part of the appraiser. Comparable 1 is the sale of a submerged Residential Tideland, near the subject. Comparable 2 is a sale of a site with both uplands and tidelands off of Case Avenue south of the subject. Due to the mixed topography it is given the least weight in the final analysis. Comparable 3 is the sale of a large tideland across the harbor from the subject. It is the most current sale, and is given the most weight in the final analysis.

LEASE NO. 9 - Continued

Adjustment Grid: The following grid shows the estimated adjustments for each sale bringing it into conformity with the subject.

<u>Sale No.</u>	<u>#1</u>	<u>#2</u>	<u>#3</u>
Price/Sq. Ft.	\$5.50	\$8.50	\$4.75
Time	18%	28%	4%
Net After Time	\$6.49	\$10.88	\$4.94
Terms	0	0	0
Size	10%	20%	20%
Location/Access	-10%	-10%	-10%
Utilities	0	0	0
Topography	0%	-20%	0%
Net Adjustment	0	-10%	+10%
Indicated Value/Sq. Ft.	\$6.49	\$9.79	\$5.39

Conclusion

After adjustments for property differences the available transactions indicate a range of value for the subject site from \$5.39 to \$9,79 per square foot.

After analysis of the property differences, including the subject's size, location, and access, the market value of the subject's 3,865 square feet is concluded to be \$5.50 per square foot or \$21,257.50 rounded to \$21,300

ALASKA ISLAND COMMUNITY SERVICES

Lease No. 10

Current Status

LOCATION: On the southeast corner of Lynch Street and Brueger Streets

LEGAL DESCRIPTION: Lot 16, Block 1-A, City and Borough of Wrangell

LESSEE: Alaska Island Community Services

FEE VALUE: \$72.300

DATE OF LEASE: August, 1976
REVALUE: 1981, 1986, 1991, 1996,
2001, 2006, 2016, 2021, 2025

TERMS: 6% of fee value per year
55 years from 8-76, 5 yr. revalue

ZONING: WFD

AREA: 5,563 sq.ft.

USE AT LEASE: Commercial building

ANTICIPATED USE: Commercial building

ACCESS: Very good

ASSESSMENTS: None noted

UTILITIES: All available

EASEMENTS/RESTRICTIONS: Typical

CONFIRMED WITH: City and Borough of Wrangell BY/DATE: MCR/9-2025

PROPERTY DESCRIPTION: Level filled tidelands lot improved with a two story commercial building.

ANALYSIS: 2025 \$13.00/ 5,563 sq.ft. = \$72,300 rounded

$$\$72,300 \times .10 = \$7,230/\text{year}$$

COMPARABLE LAND SALES

NO.	Legal	Date	Sale Price	Area/SF	Price/SF	Remarks
1	Lot 1 Sea level II Lot 2B Sea level III	02/22	\$73,300*	8,913	\$8.00	Level lots on Zimovia Hwy
2	Lot 15 Blk 1-A Wrangell Township	01/23	\$34,400	2,867	\$12.00	Downtown corner lot
3	A Ptn of Lot 15 Blk 12A ATS 83 Wrangell, AK	11/21	\$113,000	12,220	\$9.25	Filled Tideland Near Ferry Terminal

Capitalized Lease Value*

LEASE NUMBER 10**Analysis of Comparable Land Sales:****Time:**

With a limited amount of sales it is difficult to obtain paired sales for analysis to arrive at the adjustments needed to bring the available sales into conformity with the subject. However, in general, values are increasing in Wrangell. The CPI indicates an increase around 2% per year prior to mid 2021 when the market increased approximately one-half percent each month until 2024.

Terms:

None of the sales used in the analysis is believed to require consideration for special financing or other sale conditions.

Size:

Smaller parcels tend to sell for more per unit of comparison than larger parcels, larger parcels sell for less per unit, all other factors being equal. In relation to the subject comparable 3 is adjusted for size.

Location and Access:

Location and access is somewhat subjective on the part of the appraiser in relation to the comparable data utilized. However, analysis of other sales contained in our separate report on Wrangell sales and lease transactions indicates that location and access can account for up to 20% difference between superior and inferior locations. The subject's location and access is felt to be superior to comparables 1 and 3.

Utilities:

All of the comparables have similar utilities.

Topography:

All of the comparables have similar topography.

LEASE NO. 10 - Continued

Adjustment Grid: The following grid shows the estimated adjustments for each sale bringing it into conformity with the subject.

<u>Sale No.</u>	<u>1</u>	<u>2</u>	<u>3</u>
Price/Sq.Ft.	\$8.00	\$12.00	\$9.25
Time	+14%	+9%	+15%
Net After Time	\$9.12	\$13.08	\$10.64
Terms	0	0	0
Size	0%	0%	10%
Location/Access	+20%	0%	+20%
Utilities	0	0	0
<u>Net Adjustment</u>	<u>+20%</u>	<u>0%</u>	<u>+30%</u>
Indicated Value/Sq.Ft.	\$10.94	\$13.08	\$13.83

Conclusion:

After adjustments for property differences the available transactions indicate a range of value for the subject site, as vacant, from \$10.94 to \$13.83 per square foot.

After analysis of the property differences, including the subject's size, location, and access, giving the most weight to comparable sale no. 2 the market value of the subject's 5,563 square feet is concluded to be \$13.00 per square foot or \$72,319 rounded to \$72,300.

WRANGELL TIDELANDS LEASE

Lease No. 11

Current Status

LOCATION: South side of Front Street at the southwest corner of Outer Drive

LEGAL DESCRIPTION: Lot 1A, Block 2-A, City and Borough of Wrangell

LESSEE: Samson Tug & Barge

FEE VALUE: \$84,700

DATE OF LEASE: July, 1981

REVALUE: 1986, 1991, 1996, 2001, 2006,
2016, 2021, 2025

TERMS: 6% of fee value per year
55 year from 7-81, 5 year revalue

ZONING: WFD

AREA: 7,058 sq.ft.

USE AT LEASE: Retail building

ANTICIPATED USE: Retail store

ACCESS: good

ASSESSMENTS: None noted

UTILITIES: All available

EASEMENTS/RESTRICTIONS: Typical

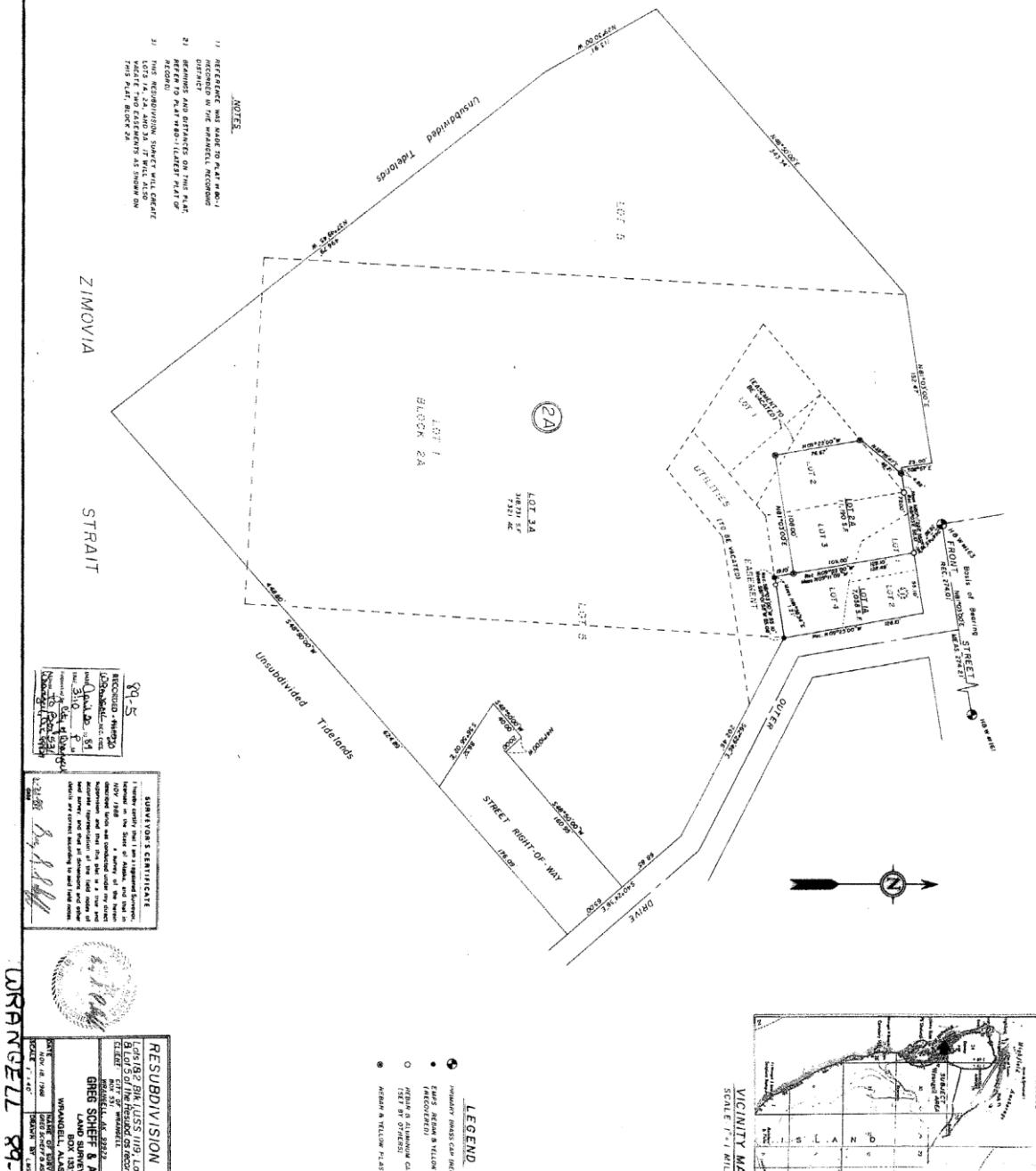
CONFIRMED WITH: City and Borough of Wrangell BY/DATE: MCR/9-2025

PROPERTY DESCRIPTION: Filled level tidelands lot with good road frontage.

ANALYSIS: 2025 \$84,700 / 7,058 sq.ft. = \$12.00/sq.ft.

$$\$84,700 \times .10 = \$8,470/\text{year}$$

Plat Map



Appraisal Company of Alaska

COMPARABLE LAND SALES

NO.	Legal	Date	Sale Price	Area/SF	Price/SF	Remarks
1	Lot 1 Sea level II Lot 2B Sea level III	02/22	\$73,300*	8,913	\$8.00	Level lots on Zimovia Hwy
2	Lot 15 Blk 1-A Wrangell Township	01/23	\$34,400	2,867	\$12.00	Downtown corner lot
3	A Ptn of Lot 15 Blk 12A ATS 83 Wrangell, AK	11/21	\$113,000	12,220	\$9.25	Filled Tideland Near Ferry Terminal

Capitalized Lease Value*

LEASE NUMBER 11Analysis of Comparable Land Sales:Time:

With a limited amount of sales it is difficult to obtain paired sales for analysis to arrive at the adjustments needed to bring the available sales into conformity with the subject. However, in general, values are increasing in Wrangell. The CPI indicates an increase around 2% per year prior to mid 2021 when the market increased approximately one-half percent each month until 2024.

Terms:

None of the sales used in the analysis is believed to require consideration for special financing or other sale conditions.

Size:

Smaller parcels tend to sell for more per unit of comparison than larger parcels, larger parcels sell for less per unit, all other factors being equal. In relation to the subject comparable 3 is adjusted downward for size.

Location and Access:

Location and access is somewhat subjective on the part of the appraiser in relation to the comparable data utilized. However, analysis of other sales contained in our separate report on Wrangell sales and lease transactions indicates that location and access can account for up to 20% difference between superior and inferior locations. The subject's location and access is felt to be superior to comparables 1 and 3.

Utilities:

All of the comparables have similar utilities.

Topography:

All of the comparables have similar topography.

LEASE NO. 11 - Continued

Adjustment Grid: The following grid shows the estimated adjustments for each sale bringing it into conformity with the subject.

<u>Sale No.</u>	<u>1</u>	<u>2</u>	<u>3</u>
Price/Sq.Ft.	\$8.00	\$12.00	\$9.25
Time	+14%	+9%	+15%
Net After Time	\$9.12	\$13.08	\$10.64
Terms	0	0	0
Size	0%	-10%	0%
Location/Access	+20%	0%	+20%
Utilities	0	0	0
<u>Net Adjustment</u>	<u>0</u>	<u>0</u>	<u>0</u>
Indicated Value/Sq.Ft.	\$10.94	\$11.77	\$12.77

Conclusion

After adjustments for property differences the available transactions indicate a range of value for the subject site from \$10.94 to \$12.77 per square foot.

After analysis of the property differences, including the subject's size, location, and access, giving the most weight to comparable sale no. 2 the market value of the subject's 7,058 square feet is concluded to be \$12.00 per square foot or \$84,696 rounded to \$84,700.

WRANGELL TIDELANDS LEASELease No. 32

Current Status

LOCATION: Off of Shakes Street on the harbor side of Lot 15, Block 7A, Wrangell Tidelands

LEGAL DESCRIPTION: Long Legal (see next page), adjacent of Lots 14 and 15, Block 7A Wrangell Tidelands Addition

LESSOR: City and Borough of Wrangell

INSTRUMENT: Lease

LESSEE: Roland Wimberley, dba, Wolf's Den Rentals, LLC

FEE VALUE: \$4,000

DATE OF LEASE: Sept. 30 1986
1991, 2001, 2006, 2011, 2016, 2021,
2025

TERMS: 6% of fee value per year
5 year for 9/86, 5 yr. revalue

ZONING: WFD

AREA: 720 sq.ft.

USE AT LEASE: Residential,
Commercial

ANTICIPATED USE: Residential/Commercial

ACCESS: Good

ASSESSMENTS: None

UTILITIES: All available

EASEMENTS/RESTRICTIONS: None Noted

CONFIRMED WITH: City and Borough of Wrangell BY/DATE: MCR/9-2021

PROPERTY DESCRIPTION: Submerged tidelands on the harbor side of lots 14 and 15, Block 7A Wrangell Tidelands Addition

ANALYSIS: 2025 \$4,000 / 720 sq.ft. = \$5.56/sq.ft.

$$\$4,000 \times .10 = \$400/\text{year}$$

Legal Description for Lease Number 32

A portion of the unsubdivided tidelands owned by the City and Borough of Wrangell, located adjacent to Lot 14 and Lot 15, Block 7A of the Wrangell Tidelands Addition in the inner harbor. This parcel is more particularly described as follows:

Beginning at the Southeast Corner of Lot 15, Block 7A Wrangell Tidelands Addition, Wrangell, Alaska; Thence 12.00', S 81°-00'E, to a point; thence 60.00', N 09°-00'E, to a point; thence 12.00', N 81°-00'E, to a point on the Easterly Line of Lot 14, Block and addition as above; thence 19.32', S 09°-00W, along said Easterly line to the Easterly corner common to Lots 14 and 15, Block and Addition as above; thence 40.68', S 09°-00W along the Easterly line of Lot 15 to the point of beginning. Points described above enclose an area of 720 square feet of City and Borough of Wrangell Tideland Property.



Land Value: There have been limited sales of similar undeveloped lots. The sales provided are considered to be representative of the market for undeveloped Tidelands.

COMPARABLE LAND SALES

NO.	Legal	Date	Sale Price	Area/SF	Price/SF	Remarks
1	Lot 6 Block 84B Tideland Sub ATS 83 Wrangell, AK	09/22	\$52,000	9,456	\$5.50	Submerged Tidelands Residential Use in Reliance Harbor
2	Lot 9 Blk 83 USS119 & Lot 4 Blk 83A WTA	10/20	\$150,000	17,655	\$8.50	Inter Harbor Waterfront Lot Sale with Tidelands
4	Lot 24 Blk 83A Wrangell Tidelands	11/23	\$63,800	13,434	\$4.75	Inter Harbor Lot Sale.

LEASE NUMBER 32**Analysis of Comparable Land Sales:****Time:**

With a limited number of sales, it is difficult to obtain paired sales for analysis to arrive at the adjustments needed to bring the available sales into conformity with the subject. However, in general, values are increasing in Wrangell. The CPI indicates an increase of around 2% per year, prior to mid 2021. After mid 2021 the market increased approximately one-half percent each month, until 2024 where the market values slowed.

Terms:

None of the sales used in the analysis is believed to require consideration for special financing or other sale conditions.

Size:

Larger parcels tend to sell for less per unit of comparison than smaller parcels, all other factors being equal. In relation to the subject all of the comparables are larger than the subject and require an upward adjustment.

Location and Access:

Location and access are somewhat subjective on the part of the appraiser in relation to the comparable data utilized. However, analysis of other sales contained in our separate report on Wrangell sales and lease transactions indicates that location and access can account for up to 40% difference between superior and inferior locations. The subject's location and access are felt to be inferior to all of the comparables.

Utilities:

All of the comparables have similar utilities.

Topography:

Again, topography is somewhat subjective on the part of the appraiser. Comparable 1 is the sale of a submerged Residential Tideland, near the subject. Comparable 2 is a sale of a site with both uplands and tidelands off of Case Avenue south of the subject. Due to the mixed topography it is given the least weight in the final analysis. Comparable 3 is the sale of a large tideland across the harbor from the subject. It is the most current sale, and is given the most weight in the final analysis.

LEASE NO. 32 - Continued

Adjustment Grid: The following grid shows the estimated adjustments for each sale bringing it into conformity with the subject.

<u>Sale No.</u>	<u>1</u>	<u>2</u>	<u>3</u>
Price/Sq.Ft.	\$5.50	\$8.50	\$4.75
Time	18%	28%	4%
Net After Time	\$6.49	\$10.88	\$4.94
Terms	0	0	0
Size	+20%	+20%	+20%
Location/Access	-10%	-10%	-10%
Utilities	0%	0%	0%
Topography	0%	-20%	0%
<u>Net Adjustment</u>	<u>+10%</u>	<u>-10%</u>	<u>+10%</u>
Indicated Value/Sq.Ft.	\$7.14	\$9.79	\$5.43

Conclusion

After adjustments for property differences the available transactions indicate a range of value for the subject site from \$5.43 to \$9.79 per square foot.

After analysis of the property differences, including the subject's size and location, the market value of the subject's 720 square feet is concluded to be \$5.50 per square foot or \$3,960 rounded to \$4,000.

ASSUMPTIONS AND LIMITING CONDITIONS

This appraisal is subject to the following assumptions and limiting conditions:

1. The title to the property is assumed to be marketable and free of all liens and encumbrances, except as noted in the report.
2. No responsibility is assumed for matters which are legal in nature, nor is any opinion rendered on the title of land appraised.
3. All maps, areas, and other data furnished have been assumed to be correct. The information obtained from others is considered to be reliable, but no guarantee is made to the absolute correctness of this information.
4. No part of this appraisal should be used out of context. Where the value of the land and improvements is shown separately, the value of each is segregated only as an aid to better estimate the value of the whole parcel.
5. There shall be no obligation to appear or testify in court by reason of this appraisal, unless mutually satisfactory arrangements are made in advance.
6. Disclosure of the contents of this appraisal report is governed by the Bylaws and Regulations of the Appraisal Institute. Neither all, nor any part of, the contents of this report shall be disseminated to the public through advertising, public relations, news, sales, or any other media without the prior written consent and approval of the appraiser.
7. The appraisal is subject to your agreement that the liability of the Appraisal Company of Alaska, as well as, the individual appraisers signing the report, due to professional negligent acts, errors or omissions of the appraisers, are limited to the amount of the appraisal fee. All persons utilizing and relying upon this report, in any manner, bind themselves to accept this limitation of liability.
8. The valuation assumes the appraised property (site and improvements) is free and clear of hazardous contaminants, unless specifically noted. If the appraised property is suspected of contamination, then the client is urged to retain an engineers report. The appraiser(s) reserve the right to review value conclusions if documentation, including cost-to-cure estimates, is provided.

CERTIFICATE OF APPRAISAL

I certify that, to the best of my belief, . . .

1. The statements of fact contained in this report are true and correct.
2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, unbiased professional analyses, opinions, and conclusions.
3. I have no present or prospective interest in the property that is the subject of this report, and I have no personal interest or bias with respect to the parties involved.
4. My compensation is not contingent on an action or event resulting from the analyses, opinions, or conclusions in, or the use of, this report.
5. My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the requirements of the Code of Professional Ethics and Standards of Professional Practice of the Appraisal Institute.
6. The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.
7. I have made a personal inspection of the property that is the subject of this report.
8. No one provided significant professional assistance to the person signing this report.



Michael C. Renfro, Partner

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	January 27, 2026
	<u>Agenda Section</u>	13

RESOLUTION No. 01-26-2016 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 4, 5, 6, 12, 16, and 20, BLOCK 1 OF THE ALDER TOP SUBDIVISION IN THE AMOUNT OF \$410,700

<u>SUBMITTED BY:</u> Kim Lane, MMC, Borough Clerk	<u>FISCAL NOTE:</u> 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
<u>Reviews/Approvals/Recommendations</u> <input type="checkbox"/> <input type="checkbox"/> Name(s) <input type="checkbox"/> Name(s) <input type="checkbox"/> <input type="checkbox"/> Attorney <input type="checkbox"/> Insurance	

ATTACHMENTS: 1. Resolution No. 01-26-2016

RECOMMENDATION MOTION:

Move to approve Resolution No. 01-26-2016.

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 lots have sold, and payment has been received in full:

- **Lot 4, Block 1** – Jeremy Bynum: \$70,200
- **Lot 5, Block 1** – John Leuer: \$75,200
- **Lot 6, Block 1** – Ryan Reeves: \$80,300
- **Lot 12, Block 1** – Isaac Chen: \$63,600
- **Lot 16, Block 1** – Russell Walls: \$56,600
- **Lot 20, Block 1** – David McHolland: \$64,800

Lots 17 (defaulted), 19, 21, and 22 were relisted along with Lot 2 (defaulted). Lot 17 did sell and once that revenue is received, I will bring a Resolution to the Assembly to accept that revenue. Also, once the other lots have been paid in full, I will bring a Resolution to the Assembly to accept that revenue.

Currently, Lots 2, 19, 21, and 22 are listed on Public Surplus. If they do not sell in the 30-day window, I will relist in 30-day increments until sold.

Total Revenue Received: \$410,700

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 **\$410,700**.

Action

Assembly action is requested to approve the budget amendment recognizing the lot sale revenues as outlined above.

CITY AND BOROUGH OF WRANGELL

RESOLUTION No. 01-26-2016

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 LOTS 4, 5, 6, 12, 16, and 20, BLOCK 1 OF THE ALDER TOP SUBDIVISION IN THE AMOUNT OF \$410,700

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 Lots sold and have been paid in full:

Lot 4 - Jeremy Bynum for \$70,200
 Lot 5 - John Leuer for \$75,200
 Lot 6 - Ryan Reeves for \$80,300
 Lot 12 - Isaac Chen for \$63,600
 Lot 16 - Russell Walls for \$56,600
 Lot 20 - David McHolland for \$64,800; 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 4, Block 1, Alder Top Subdivision, received payment in full of \$70,200 from Jeremy Bynum; Lot 5, Block 1, Alder Top Subdivision, received payment in full of \$75,200 from John Leuer; Lot 6, Block 1, Alder Top Subdivision, received payment in full of \$80,300 from Ryan Reeves; Lot 12, Block 1, Alder Top Subdivision, received payment in full of \$63,600 from Isaac Chen; Lot 16, Block 1, Alder Top Subdivision, received payment in full of \$56,600 from Russell Walls; Lot 20, Block 1, Alder Top Subdivision, received payment in full for \$64,800 from David McHolland.

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 \$410,700.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 27th DAY OF JANUARY 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> January 27, 2026
	<u>Agenda Section</u> 13

RESOLUTION No. 01-26-2017 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2026 BUDGET BY TRANSFERRING \$7,730.08 FROM THE GENERAL FUND RESERVES TO THE ST MICHAEL STREET REHABILITATION PROJECT AND AUTHORIZING ITS EXPENDITURE

<u>SUBMITTED BY:</u>	<u>FISCAL NOTE:</u>
Amber Al-Haddad, Capital Projects Director	Expenditure Required: \$7,730.08
	Fiscal Year (FY): 26 Amount: \$7,730.08
	Amount Budgeted:
	FY:2026 \$1,466,228.30
	Account Number(s):
	11300-000-9999-00-11018
	Account Name(s):
	St Michael Street Rehabilitation CIP Fund
	Unencumbered Balance(s) (prior to expenditure):

ATTACHMENTS: 1. Project Funding and Expense Report – St Michaels Street Rehabilitation

RECOMMENDATION MOTION:

Move to Approve Resolution No. 01-26-2017.

SUMMARY STATEMENT:

The Borough identified St Michael Street Rehabilitation as the priority road and utility project implemented in 2025/2026. This improvement project was completed on November 14, 2026, and the Borough has been working to finalize closeout with the contractor.

Unforeseen site conditions necessitated the issuance of two change orders throughout the project timeline. The second change order included a final unit-price reconciliation with the contractor to align estimated quantities with actual work performed. Consequently, a budget amendment of \$7,730.08 is required to fully fund the final construction contract.

Resolution 01-26-2017 amends the FY26 Budget by transferring \$7,730.08 from the General Fund Reserves to the St Michaels Street Rehabilitation CIP Fund.

Attached is a project funding and expense report for the project.

CITY AND BOROUGH OF WRANGELL
RESOLUTION No. 01-26-2017

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2026 BUDGET BY TRANSFERRING \$7,730.08 FROM THE GENERAL FUND RESERVES TO THE ST MICHAEL STREET REHABILITATION PROJECT AND AUTHORIZING ITS EXPENDITURE

WHEREAS, the Borough identified St Michael Street Rehabilitation project as the priority road and utility project implemented in 2025/2026; and

WHEREAS, the St Michael Street Rehabilitation project was completed in November 2025; and

WHEREAS, unforeseen site conditions necessitated the issuance of two change orders for this project; and

WHEREAS, a budget amendment in the amount of \$7,730.08 is required to fully fund the final construction contract; and

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 amends the FY 2026 budget by transferring \$7,730.08 from the General Fund Reserves to the St Michaels Street Rehabilitation Project CIP Fund and authorizes its expenditure.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 27TH DAY OF JANUARY 2026.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

Project Funding Approved to Date		AMOUNT	TOTALS
FY25 Capital Budget - Project Funding Approval (Value of the approved FY25 utilized)	\$ 300,000	\$ 153,046.30	
FY26 Capital Budget - Project Funding Approval	\$	1,100,000.00	
Resolution No. 07-25-1957	\$	148,182.00	
Resolution No. 07-25-1961	\$	65,000.00	
Resolution No. 01-26-2017 - Proposed as a Budget Amendment on January 27, 2026	\$	7,730.08	
Total Design and Construction Phases Funding Approved to Date	\$	1,473,958.38	\$ 1,473,958.38
Professional Services Contract with PND Engineers		AMOUNT	
Original Contract	Survey of St Michaels Street Rehabilitation	\$ 28,395.70	
Amendment 1 - Task 1	Engineering Design of St Michaels Street Rehabilitation	\$ 111,736.60	
Amendment 1 - Task 2	Survey of McKinnon Street Rehabilitation	\$ 12,914.00	
Amendment 2	Construction Administration and Inspection Services	\$ 64,951.40	
	Total Professional Engineering Services Costs to Date	\$ 217,997.70	\$ (217,997.70)
Construction Services Contract with Marble Construction			
Original Contract	Award based on Bid Amount	\$ 1,248,182.00	
Change Order #1	Procure castings for frames, grates, valve boxes, and catch basins (\$11,288.70); Additional Rock Retaining Wall, by Square foot unit price (\$5,262.40);	\$ 16,551.10	
Change Order #2	Field Order No. 2: add one new water service and one new sewer service based on proposed cost for longer services; and Field Order No. 3: delete one water and one sewer service per bid schedule quantities (\$6,036.18); Field Order No. 5 and 6 - perform exploratory excavation to locate end of PVC sewer main in Church Street	\$ (8,772.42)	
	Total Construction Services Costs to Date	\$ 1,255,960.68	\$ (1,255,960.68)
Balance of Project Funds Approved to Date		\$	-

CITY & BOROUGH OF WRANGELL, ALASKA

BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u> January 27, 2026
	<u>Agenda Section</u> 13

RESOLUTION No. 01-26-2018 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA AMENDING THE FY26 BUDGET IN THE PORT FUND BY TRANSFERRING \$245,000 FROM THE FUND RESERVES TO THE WATERFRONT TIDELANDS FILL AND ABUTMENT PROJECT AND AUTHORIZING ITS EXPENDITURES

<u>SUBMITTED BY:</u>	<u>FISCAL NOTE:</u>
Amber Al-Haddad, Capital Projects Director	Expenditure Required: \$245,000
	Fiscal Year (FY): 26 Amount: \$245,000
	Amount Budgeted:
	FY:2026 \$0
<u>Reviews/Approvals/Recommendations</u>	Account Number(s):
<input type="checkbox"/> Commission, Board or Committee	74300-420-9999-00-74014
Name(s)	Account Name(s):
Name(s)	Waterfront Tideland Fill and Abutment CIP Fund
<input type="checkbox"/> Attorney	Unencumbered Balance(s) (prior to expenditure):
<input type="checkbox"/> Insurance	\$0

ATTACHMENTS: 1. Resolution No. 01-26-2018.

RECOMMENDATION MOTION:

Move to Approve Resolution No. 01-26-2018.

SUMMARY STATEMENT:

The Borough is prioritizing a tideland lease with American Cruise Lines for the construction of a floating dock and transfer bridge. This includes a commitment to construct the tideland fill and bridge bearing abutment, providing the necessary land connection between the American Cruise Lines (ACL) facility and the uplands.

The Waterfront Tideland Fill and Abutment project will be financed by a \$4 million revenue bond issued for Ports and Harbors. This funding, facilitated by a Municipal Bond Bank application, is authorized under the bond series established by Resolution 07-25-1965.

Consideration and approval of Resolution 01-26-2018 will support the design phase professional services through Port Fund Reserves, the funding of which is anticipated to be returned through the revenue bond proceeds.

Resolution 01-26-2018 amends the FY26 Budget by transferring \$245,000 from the Port Fund Reserves to the Waterfront Tidelands Fill and Abutment Project CIP Fund.

CITY AND BOROUGH OF WRANGELL
RESOLUTION No. 01-26-2018

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY26 BUDGET IN THE PORT FUND BY TRANSFERRING \$245,000 FROM THE FUND RESERVES TO THE WATERFRONT TIDELANDS FILL AND ABUTMENT PROJECT AND AUTHORIZING ITS 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 commitments to constructing the tidelands fill and abutment, providing the necessary land connection between the American Cruise Lines facility and the Borough-owned uplands; and

WHEREAS, the Borough wishes to retain professional services for the Waterfront Tideland Fill and Abutment engineering services for the design and bidding phases of the project necessitating funding beyond current appropriations; and

WHEREAS, a transfer from the Port Fund Reserves to the Waterfront Tideland Fill and Abutment CIP Fund, in the amount of \$245,000, is required in the FY26 capital budget to cover these engineering services; and

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 \$245,000 from the Port Fund Reserves to the Waterfront Tideland Fill and Abutment CIP Fund and authorizes project expenditures.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 27th DAY OF JANUARY 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> January 27, 2026
	<u>Agenda Section</u> 13

Approval of a Contract Award to PND Engineers for the Waterfront Tideland Fill and Abutment Project

<u>SUBMITTED BY:</u>	<u>FISCAL NOTE:</u>
Amber Al-Haddad, Capital Projects Director	Expenditure Required: \$245,000 Fiscal Year (FY): 26 Amount: \$245,000

<u>Reviews/Approvals/Recommendations</u>	
<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance
Account Number(s): 74300-420-9999-00-74014	
Account Name(s): Waterfront Tideland Fill and Abutment CIP Fund	
Unencumbered Balance(s) (prior to expenditure): \$0	

ATTACHMENTS: 1. PND Engineers Fee Proposal dated January 13, 2026

RECOMMENDATION MOTION:

Move to Approve a Professional Services Agreement with PND Engineers for the Waterfront Tideland Fill and Abutment Project.

SUMMARY STATEMENT:

The Borough is prioritizing a tideland lease with American Cruise Lines for the construction of a floating dock and transfer bridge. This includes a commitment to construct the tideland fill and bridge bearing abutment, providing the necessary land connection between the American Cruise Lines (ACL) facility and the uplands.

The Waterfront Tideland Fill and Abutment project will be financed by a \$4 million revenue bond issued for Ports and Harbors. This funding, facilitated by a Municipal Bond Bank application, is authorized under the bond series established by Resolution 07-25-1965.

The Borough, in partnership with ACL, worked with PND Engineers to develop the conceptual design for the combined projects and to perform bathymetry survey of the sea floor in the projects' vicinity.

As the Borough advances the project to the design phase, in coordination with the ACL project, we have defined a scope of work for PND Engineers. Under this agreement, PND would provide survey and engineering services for the design phase.

A key component of this scope is a Metocean Study, which will evaluate the impacts of wave action, wind, and tidal conditions on the new infrastructure. Since ACL will likely require similar data for their facility, the Borough has invited them to share the study's costs equally. This collaborative approach would allow ACL's engineers to utilize the findings for their own project design.

With a total project cost projected to be \$4,000,000 (includes design and construction phases costs), PND has applied less than 5% for the design fee based on the low to mid-level complexity of the project, suggesting the abutment design to be the more complex piece of the design.

The professional services exclude environmental permitting since the Borough recently received the US Army Corps of Engineers permit for the tideland fill.

Administration finds the proposal is reasonable and consistent with compensation standards set by the American Society of Civil Engineers (ASCE) and by FEMA. Accordingly, we recommend approving the \$245,000 Professional Services Agreement with PND Engineers for the Waterfront Tideland Fill and Abutment project. This will allow the design phase to proceed concurrently with the bond issuance process, maintaining the project's momentum.



January 13, 2026

PND 26J001

Amber Al-Haddad
 Capital Projects Director
 City and Borough of Wrangell
 PO Box 531
 Wrangell, AK 99929

SUBJECT: Wrangell Waterfront Tidelands Fill & Bridge Bearing Abutment
 Surveying and Engineering Services Proposal

Dear Amber,

PND Engineers, Inc. (PND) appreciates the opportunity to provide surveying and engineering services to the City and Borough of Wrangell (CBW) on the Wrangell Waterfront Tidelands Fill & Bridge Bearing Abutment project. The scope of services under this proposal includes topographic surveying, preliminary and final design, cost estimating and bid phase services as outlined in your December 31, 2025 Scope of Work (SOW) letter.

Scope of Construction Improvements

The project is intended to fill up to 2.35 acres of tidelands with rock embankment and armor rock shore protection between the Marine Service Center and the existing barge ramp within a total project budget of \$4 million, including contingency and indirect costs. Fill placement shall proceed in order of priorities with the proposed ACL cruise ship dock access causeway first, fill towards the existing barge ramp second and fill towards the Marine Service Center third. It is understood that this budget is not intended to fully develop the site expansion between the existing Marine Service Center and the existing Barge Ramp.

Storm drains originating from Campbell Drive shall be extended through the new fill area as needed and new inlet structures will be designed for surface drainage runoff on the new fill pad. Curb cuts into Campbell Drive are anticipated for the ACL access causeway area. The site shall be graded to drain with base course surface materials. No asphalt or concrete paving is anticipated.

A bridge bearing abutment shall be designed at the waterside edge of the new fill to support either a repurposed barge landing bridge or new gangway out to the future ACL cruise ship dock.

No water or utility services are anticipated however electrical conduit shall be routed from the perimeter of the new fill area to the abutment location for future power and lighting service to the ACL dock. PND will coordinate with CBW Electrical Department for the preferred routing and size of electrical conduits.

Contract documents shall be prepared for a base bid and one additive alternate to allow some award flexibility to remain within the CBW's established \$4.0 million maximum project budget.

Scope of Engineering Services & Deliverables

A summary of the services to be provided under this proposal includes the following:

1. Contract/project management and coordination meetings with CBW.
2. Topographic survey of existing site conditions during snow/ice free field conditions and base map preparation with 1' contours. PND will pick up surface features of existing utilities and will rely on CBW as-built documents for buried utilities. CBW will provide a vehicle for surveyors while on site. One civil engineer shall accompany the surveyors to field recon the site conditions. CBW shall arrange for utility locates and mark the ground prior to or upon surveyor arrival. All water, sewer and storm drain asbuilt drawings shall be provided prior to arrival.
3. Metocean study to determine site specific wind and wave conditions for the design of armor rock shore protection.
4. 65% Design Development Submittal including design plans, technical specifications TOC outline for Divisions 2-16, material quantity calculations and 65% preliminary Engineer's cost estimate followed by design review meeting with CBW.
5. 95% Final Design Submittal including design plans, technical specifications for Divisions 2-16, material quantity calculations and 95% final Engineer's cost estimate followed by design review meeting with CBW.
6. 100% Stamped Bid Ready Documents – plans, specifications and bid documents.
7. Bid Phase Assistance – attend Prebid Conference, answer bidder questions, modify plans and specs as required, assist in preparation of addenda.

Fee Proposal Summary

PND proposes to perform Tasks 1-6 on a Fixed Fee (FF) basis and Task 7 on a Time and Expenses (T&E) basis. The following summarizes our proposed fees by task. PND will not exceed the proposed fee without prior written authorization. All work shall be invoiced in accordance with PND's standard billing rates at time of service. All third party expenses shall include 10% administrative markup.

Task	Task Description	Fee Basis	Fee \$
1	Contract/project management & coordination meetings	FF	\$15,000
2	Topographic survey, base map & site recon	FF	\$35,000
3	Metocean study	FF	\$20,000
4	65% Design Development Submittal	FF	\$85,000
5	95% Final Design Submittal	FF	\$55,000
6	100% Bid Ready Documents	FF	\$25,000
7	Bid Phase Assistance	T&E	\$10,000
All	All Work Listed Above	As Shown	\$245,000

Schedule

Services will commence immediately upon receiving notice to proceed. The following schedule has been prepared for project deliverables.

- Tasks 1-3: Complete within 6 weeks of formal NTP, assuming clear ground conditions.
- Task 4: Complete within 6 weeks following Tasks 1-3
- Task 5: Complete within 4 weeks of receiving CBW written review comments to 65% design
- Task 6: Complete within 2 weeks of receiving CBW written review comments to 95% design
- Task 7: As required

PND appreciates the opportunity to assist CBW with this work. Feel free to call me at any time if you have any questions or desire any changes to the proposed scope of services to better serve your needs. Should you find this proposal acceptable, please forward an agreement for signature. We look forward to working with you on this important waterfront improvement project.

Sincerely,

PND Engineers, Inc. | Juneau Office



Dick Somerville, P.E.
Vice President



Sean Sjostedt, P.E.
Principal Engineer

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u> January 27, 2026
	<u>Agenda Section</u> 13

RESOLUTION No. 01-26-2019 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA AMENDING THE FY26 BUDGET IN THE MILL PROPERTY DEVELOPMENT FUND BY APPROPRIATING \$550,000 FROM UNRESTRICTED FUND BALANCE TO THE DEEPWATER PORT SHIPYARD DESIGN PROJECT

<u>SUBMITTED BY:</u>	<u>FISCAL NOTE:</u>
Mason Villarma, Borough Manager	Expenditure Required: Fiscal Year (FY): 26 Amount: \$550,000
<u>Reviews/Approvals/Recommendations</u>	Amount Budgeted: FY:2026 \$0
<input type="checkbox"/> Commission, Board or Committee	Account Number(s): 53000 000 9999 00 53001 (Account not yet created)
Name(s)	Account Name(s): Deepwater Port Shipyard Design Project
Name(s)	Unencumbered Balance(s) (prior to expenditure):
<input type="checkbox"/> Attorney	\$0
<input type="checkbox"/> Insurance	

ATTACHMENTS: 1. Resolution No. 01-26-2019

RECOMMENDATION MOTION:

Move to Approve Resolution No. 01-26-2019.

BACKGROUND

The City and Borough of Wrangell is advancing planning and development activities at the Six-Mile Deep Water Port to support long-term economic development and marine industrial growth. The Borough has entered into a public-private partnership framework with JAG Marine Group to pursue coordinated planning, investment readiness, and long-term development of the Port.

This appropriation supports the Borough's share of a jointly funded effort to complete preliminary design and engineering for a new shipyard facility at the former mill site. Work includes project kick-off and site review, development of a Basis of Design, conceptual site and marine layouts, preliminary civil/marine/structural design elements, utilities and support infrastructure planning, permitting strategy development, a conceptual construction schedule, and a Rough Order of Magnitude (ROM) cost estimate. Expected outcomes include a 30% design package and supporting deliverables that provide the Borough and JAG Marine Group with a clear roadmap to advance the project through future phases of permitting, procurement, and construction.

FISCAL IMPACT

This resolution appropriates \$550,000 from the Mill Property Development Fund unrestricted fund balance to the Deepwater Port Shipyard Design Project and authorizes expenditures. Current reserves in the Mill Property Development Fund are \$1,289,963.

A professional services agreement will be brought to the Assembly for consideration during the February 10th, 2026, regular Assembly meeting.

RECOMMENDATION

Administration recommends approval of Resolution No. 01-26-2019.

CITY AND BOROUGH OF WRANGELL
RESOLUTION No. 01-26-2019

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA AMENDING THE FY26 BUDGET IN THE MILL PROPERTY DEVELOPMENT FUND BY APPROPRIATING \$550,000 FROM UNRESTRICTED FUND BALANCE TO THE DEEPWATER PORT SHIPYARD DESIGN PROJECT

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 advancing planning and development activities at the Six-Mile Deep Water Port, to support long-term economic development and marine industrial growth; and

WHEREAS, the City and Borough of Wrangell has entered into a public-private partnership framework with JAG Marine Group, to pursue coordinated planning, investment readiness, and long-term development of the Six-Mile Deep Water Port; and

WHEREAS, as part of this partnership, the Borough and JAG Marine Group intend to jointly fund the completion of 30% design and cost estimates for a shipyard facility at the Six-Mile Deep Water Port to support future planning, permitting, and phased development; and

WHEREAS, the Deepwater Port Shipyard Design Project requires additional funding beyond current appropriations in the FY26 budget; and

WHEREAS, an appropriation in the amount of \$550,000 from the Mill Property Development Fund unrestricted fund balance is required to fund the Deepwater Port Shipyard Design Project in the FY26 capital budget.

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 in the Mill Property Development Fund by appropriating \$550,000 from unrestricted fund balance to the Deepwater Port Shipyard Design Project and authorizes project expenditures.

Section 2: This resolution shall be effective upon adoption.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL,
ALASKA THIS 27th DAY OF JANUARY 2026.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

