



City and Borough of Wrangell
Rescheduled Borough Assembly Meeting
AGENDA

Tuesday, August 11, 2020

Location: Zoom Teleconference

Work Session - 6:00 PM / Regular Assembly Meeting – 7:00 PM

Resolution No. 03-20-1520 allows for the temporary suspension of in-person Assembly Meetings and allows for teleconference meetings, due to COVID-19, until October 17, 2020 unless terminated before that date.

If you wish to call into the meeting to speak under Persons to be Heard, please contact Aleisha Mollen, Deputy Borough Clerk at 907-874-2381 **no later than Tuesday, August 11th at 4:00 p.m.** so that you can be added to the Sign-Up sheet.

You will be called in the order that your request is received.

<https://zoom.us/j/9078742381?pwd=MTNqSEdncjRyakh2UCtMVUNxMndYUT09>

And Enter the Meeting ID: **907 874 2381**

Then Enter Password: **99929**

WORK SESSION - from 6:00 p.m. to 7:00 p.m.

a. Work Session: Discussion of Phase I for the Wrangell Institute Property

1. CALL TO ORDER

- a. PLEDGE OF ALLEGIANCE led by Assembly Member Anne Morrison
- b. CEREMONIAL MATTERS

i. Certificate of Service - Mya DeLong (Borough Assembly)

2. ROLL CALL

3. PERSONS TO BE HEARD

4. AMENDMENTS TO THE AGENDA

5. CONFLICT OF INTEREST

6. CONSENT AGENDA

- a. MOTION ONLY - Consent Agenda
- b. Minutes of the June 23, 2020 Regular Assembly Meeting
- c. Minutes of the July 21, 2020 Special Assembly Meeting

7. BOROUGH MANAGER'S REPORT

- a. COVID-19 Update
- [b.](#) Capital Facilities Department Report
- [c.](#) Finance Memo
- [d.](#) Wrangell Police Department June 2020 Report
- [e.](#) Economic Development Department Report
- [f.](#) Library Report
- [g.](#) Parks & Recreation Directors Report
- [h.](#) Nolan Center Report
- [i.](#) Water/Wastewater Operator Certificates Report
- [j.](#) APCM Report
- [k.](#) WML&P Report
- [l.](#) Sales Tax Report

8. BOROUGH CLERK'S FILE

- [a.](#) Borough Clerk's Report

9. MAYOR AND ASSEMBLY BUSINESS

10. MAYOR AND ASSEMBLY APPOINTMENTS

- [a.](#) Appointment to fill the Vacancy on the Wrangell Borough Assembly

11. PUBLIC HEARING

- [a.](#) **ORDINANCE No 979** OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE WITHDRAWAL FROM THE PORT AUTHORITY KNOWN AS THE "INTER-ISLAND FERRY AUTHORITY" AND CALLING A REFERENDUM ON THE PROPOSITION TO WITHDRAW FROM SAID PORT AUTHORITY

12. UNFINISHED BUSINESS

13. NEW BUSINESS

- [a.](#) **RESOLUTION No 08-20-1534** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA ENCOURAGING THE RESIDENTS OF AND VISITORS TO THE CITY AND BOROUGH OF WRANGELL TO WEAR FACE COVERINGS IN PUBLIC PLACES
- [b.](#) Approval of the FY 2019 Audit
- [c.](#) Approval to Negotiate Sale, Lease or Access Easement, Addressing Borough Access and Utility Easements Requirements, for a Portion of Lot 11, Block 83, USS 1119 with Jim and Sue Nelson
- [d.](#) Approval of Second Modification to Wrangell Marine Service Center Mill Dock 1 Lease, as requested by Steve Thomassen
- [e.](#) Approval of a Professional Services Agreement with Black Point IT Services for Managed IT Services in the Amount of \$52,140
- [f.](#) Discussion Item: EPA Targeted Brownfields Assessment Program

- g. Approval of Professional Services Agreement with AMC Engineers in the Amount of \$164,605 for the Wrangell Public Safety Building Assessment
- h. **RESOLUTION No 08-20-1535** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA AMENDING THE FY21 BUDGET IN THE CIP FUND BY TRANSFERING \$9,605 FROM GENERAL FUND RESERVES TO THE PUBLIC SAFETY BUILDING ASSESSMENT PROJECT AND AUTHORIZING ITS EXPENDITURE
- i. **RESOLUTION No 08-20-1536** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA AMENDING THE JOB DESCRIPTION OF THE FACILITIES MAINTENANCE SPECIALIST POSITION

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

15. EXECUTIVE SESSION

- a. Executive Session: IBEW Grievance COW-20-02

16. ADJOURNMENT

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	August 11, 2020
	<u>Agenda Section</u>	WS

Work Session: Discussion of Phase I for the Wrangell Institute Property

SUBMITTED BY:

Lisa Von Bargaen, Borough Manager
Carol Rushmore, Economic Development
Director

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 20: \$	FY 21: \$	FY22: \$
-----------	-----------	----------

Amount Budgeted:

	FY20 \$XXX
--	------------

Account Number(s):

	XXXXXX XXX XXXX
--	-----------------

Account Name(s):

	Enter Text Here
--	-----------------

Unencumbered Balance(s) (prior to expenditure):

	\$XXX
--	-------

Reviews/Approvals/Recommendations

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

ATTACHMENTS: 1. Working draft versions of conceptual subdivision designs; 2) Master Plan Preferred Alternative

RECOMMENDATION MOTION:

No motion. Work Session discussion only.

SUMMARY STATEMENT:

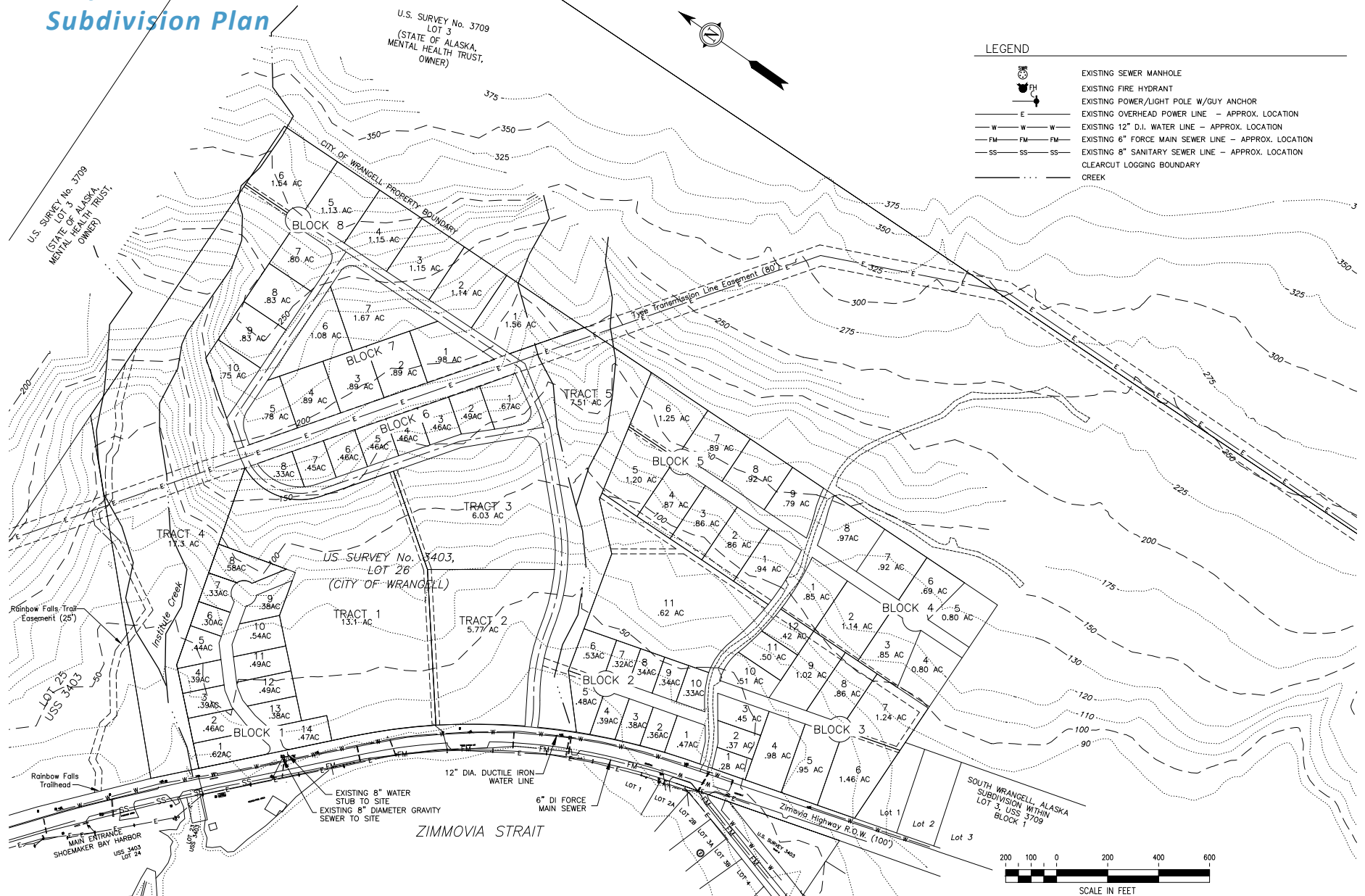
The Institute Master Plan that was approved in 2017 with the final conceptual design that can be viewed online at <https://www.wrangell.com/economicdevelopment/wrangell-institute-master->

plan-and-subdivision. Attached is the Assembly approved conceptual design Alternative A. This design includes a residential component on the north end of the property adjacent to Tract 1 which was the set aside area for ANSEP. Tracts 2 and Tracts 3 were established for potential commercial facilities that could support ANSEP or were compatible with the ANSEP educational focus. Staff, while working with R&M Engineering, has viewed several different working conceptual designs for the survey of Tracts 1, 2 and 3. Several design options have been all residential, a few have maintained some commercial opportunity. The Planning and Zoning Commission has developed a draft zoning district that allows residential and commercial uses. After reviewing some of the options presented by the Surveyor, the Commission discussed whether to eliminate commercial for all residential or maintain some commercial opportunity. The Commission has recommended to maintain some commercial opportunity within Phase I.

Administration is recommending that all of Tracts 1, 2 and 3 be designed for residential only, reserving commercial activity for future phases and located on the south side of the creek that bisects the property. The attached working draft survey designs reflect one option of all residential and one option to maintain some commercial on the north side of the creek. Staff receives requests for residential property at least 10 times to every one request for commercial property if not more. The economic climate, due to COVID-19, and the abysmal fishing season, does not bode well for commercial development, thus staff is recommending to consider commercial in a future phase of development, and move forward with Phase I development for all residential lots encompassing Tracts 1, 2 and 3.

Administration is looking for direction from the Assembly so it can be passed on to the surveyor. If the Assembly agrees that all of Phase I should be residential, an amendment to the Master Plan will be brought back at the next meeting.

Preferred Master Plan: Alternative Subdivision Plan



✓ 2

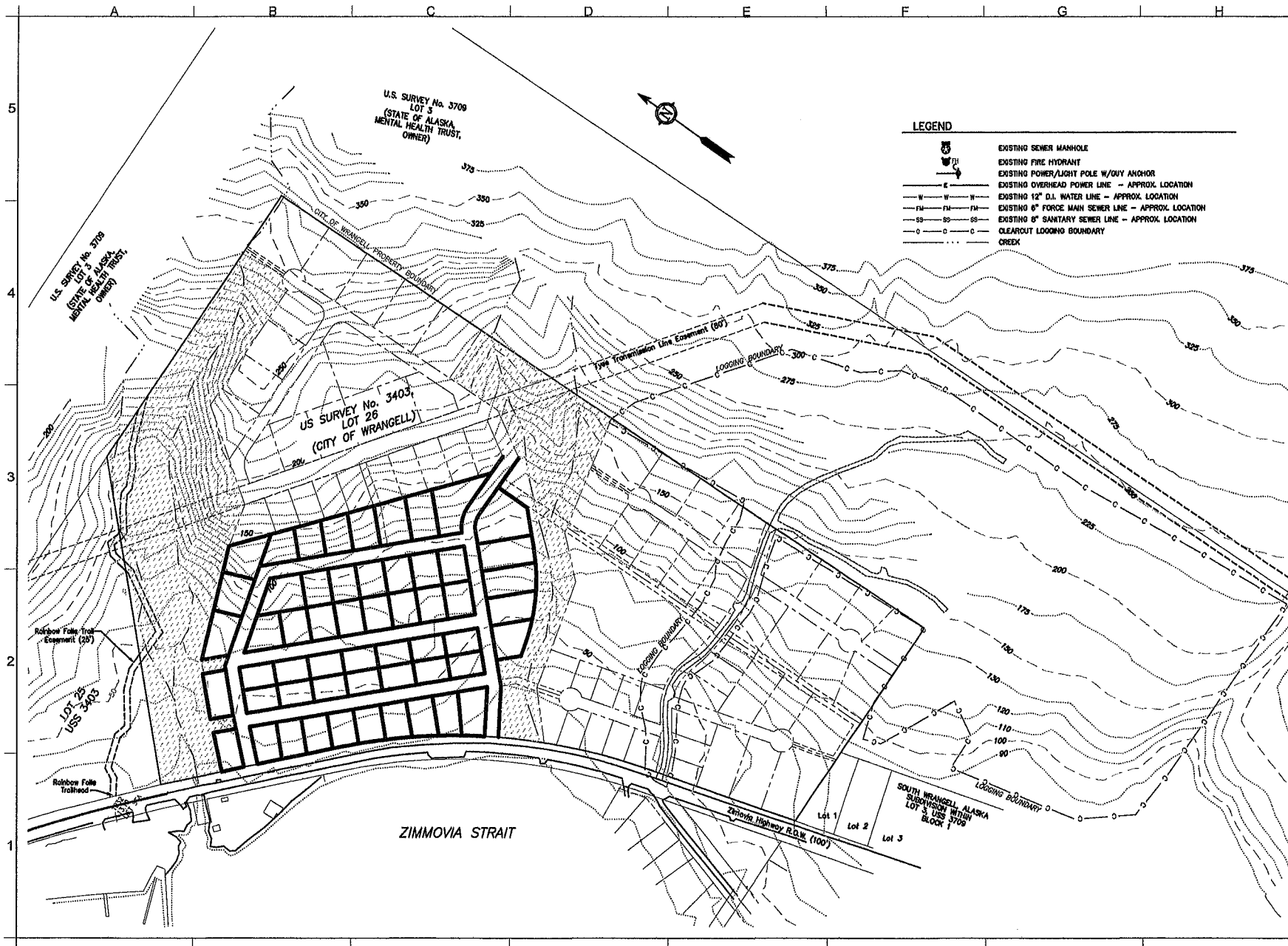
DRAFT

Item a.



DRAFT

Item a.



Corvus Design
Landscape Architecture
www.corvus-design.com
Anchorage - 907.222.2869
2505 B Fairview St. 99503
Juneau - 907.988.9000
119 Seward St. 99901

RSM
RAM ENGINEERING-KETCHIKAN, INC.
7160 Renda Road, STE 300
Ketchikan, AK 99901
Phone: (907) 225-2117
Fax: (907) 225-2441
WRANGELL OFFICE
Phone: (907) 874-1111
Fax: (907) 874-1111

City and Borough of Wrangell
Wrangell Institute Property
Master Plan and Subdivision
Wrangell, Alaska

DATE: 6-15-16
JOB NUMBER: 152383
DRAWN BY: TSS
CHECKED BY: CM

SUBDIVISION PLAN

SHEET #:

C101

© CORVUS DESIGN. ALL RIGHTS RESERVED

DRAFT

Item a.

CERTIFICATE OF OWNERSHIP AND DEDICATION

WE HEREBY CERTIFY THAT WE ARE THE OWNERS OF THE PROPERTY SHOWN AND DESCRIBED HEREON AND THAT WE HEREBY ACCEPT THIS PLAN OF SUBDIVISION WITH OUR FREE CONSENT AND DEDICATE ALL STREETS, ALLEYS, WALKS, PARKS AND OTHER OPEN SPACES TO PUBLIC OR PRIVATE USE AS NOTED.

DATE _____ CITY & BOROUGH OF WRANGELL _____

DATE _____ PRINTED NAME AND TITLE _____

NOTARY'S ACKNOWLEDGMENT

U.S. OF AMERICA
STATE OF ALASKA
CITY AND BOROUGH OF WRANGELL

THIS IS TO CERTIFY THAT ON THIS _____ DAY OF _____, 20____, BEFORE ME, THE UNDERSIGNED A NOTARY PUBLIC IN AND FOR THE STATE OF ALASKA, DULY COMMISSIONED AND SWORN, PERSONALLY APPEARED _____ TO ME KNOWN TO BE THE IDENTICAL INDIVIDUAL(S) MENTIONED AND WHO EXECUTED THE WITHIN PLAT AND _____ ACKNOWLEDGED TO ME THAT _____ SIGNED THE SAME FREELY AND VOLUNTARILY FOR THE USES AND PURPOSES THEREIN SPECIFIED.

WITNESS MY HAND AND NOTARY SEAL, THE DAY AND YEAR IN THIS CERTIFICATE FIRST HEREBY WRITTEN.

NOTARY PUBLIC IN AND FOR THE STATE OF ALASKA
MY COMMISSION EXPIRES _____

CERTIFICATE OF APPROVAL BY THE PLANNING COMMISSION

I HEREBY CERTIFY THAT THE SUBDIVISION PLAT SHOWN HEREON HAS BEEN FOUND TO COMPLY WITH THE SUBDIVISION REGULATIONS OF THE CITY AND BOROUGH OF WRANGELL, PLANNING COMMISSION, AND THAT SAID PLAT HAS BEEN APPROVED BY THE COMMISSION BY PLAT RESOLUTION NO. _____ DATED _____ AND THAT THE PLAT SHOWN HEREON HAS BEEN APPROVED FOR RECORDING IN THE OFFICE OF THE DISTRICT MAGISTRATE, EX-OFFICIO RECORDER, WRANGELL, ALASKA.

DATE _____ CHAIRMAN, PLANNING COMMISSION _____

SECRETARY _____

CERTIFICATE STATE OF ALASKA (FIRST JUDICIAL DISTRICT)

I, THE UNDERSIGNED, BEING DULY APPOINTED AND QUALIFIED, AND AN ACTING ASSESSOR FOR THE CITY AND BOROUGH OF WRANGELL, HEREBY CERTIFY, THAT ACCORDING TO THE RECORDS IN MY POSSESSION, THE FOLLOWING DESCRIBED PROPERTY IS CHARGED ON THE TAX RECORDS OF THE CITY AND BOROUGH OF WRANGELL, IN THE NAME OF _____ AND THAT ACCORDING TO THE RECORDS IN MY POSSESSION, ALL TAXES ASSESSED AGAINST SAID LANDS ARE PAID IN FULL; THAT CURRENT TAXES FOR THE YEAR 20____ WILL BE DUE ON OR BEFORE OCTOBER 15, 20____ DATED THIS _____ DAY OF _____

ASSESSOR CITY AND BOROUGH OF WRANGELL _____

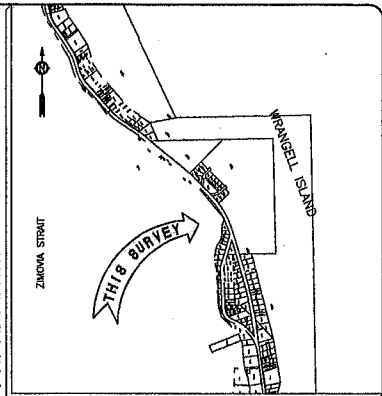
CERTIFICATE OF APPROVAL BY THE ASSEMBLY

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

DATE _____ "MAYOR," CITY AND BOROUGH OF WRANGELL _____

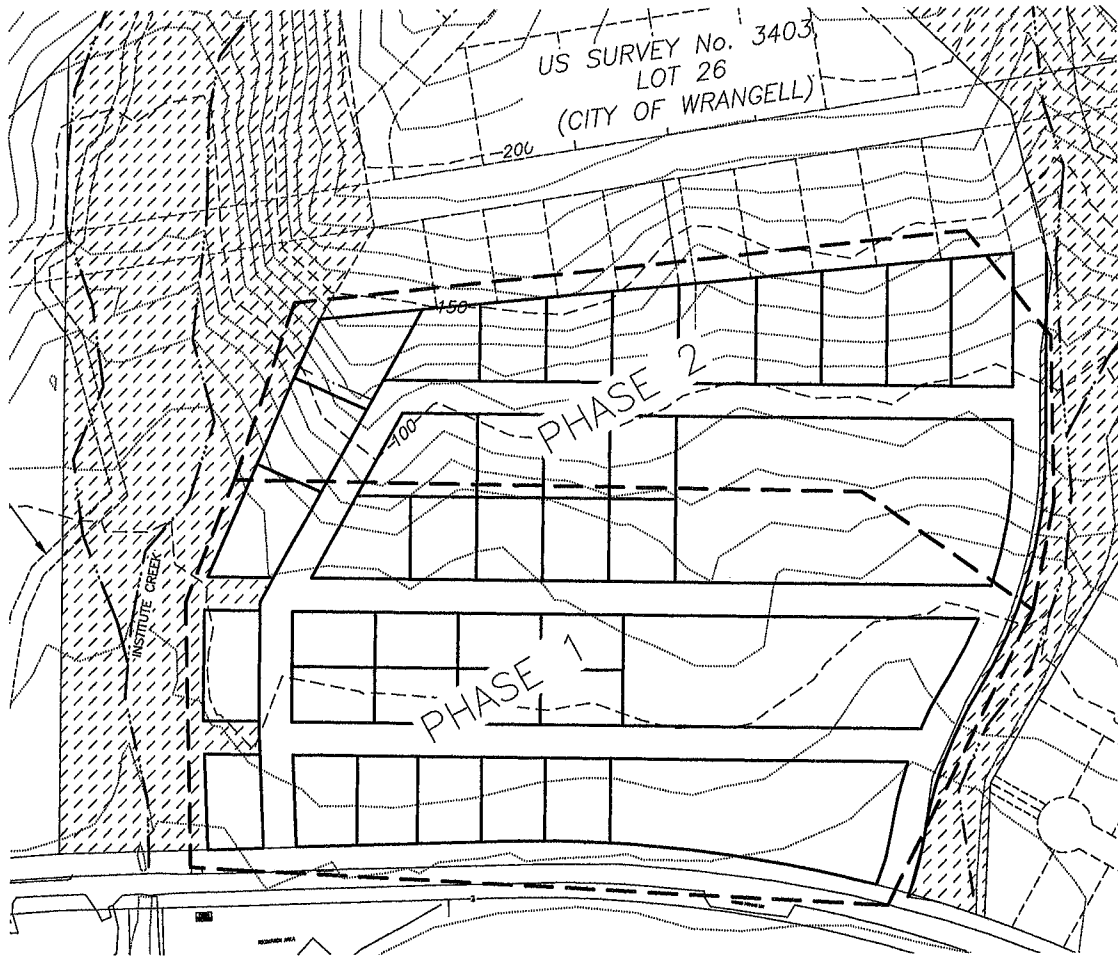
ATTEND _____

CITY CLERK _____

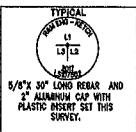


VICINITY MAP:
SCALE: NOT TO SCALE

- PLAT NOTES**
1. THE BASIS OF BEARING IS THE ACCEPTED BEARING OF N 08°29'00" W BETWEEN RECOVERED CENTERLINE MONUMENTS AT THE S.I. OF SPRUCE & ETOLIN AND HEMLOCK AND ETOLIN. THE RECORD DISTANCE IS 440.05 FT, WHILE THE MEASURED DISTANCE IS 440.11 FT.
 2. THIS PLAT WILL SUBDIVIDE LOT 1, BLOCK 35 OF WRANGELL TOWNSITE USS 1119, CREATING LOTS 1A AND 1B, BLOCK 35, WCA SUBDIVISION, WITHIN USS 1119, WRANGELL RECORDING DISTRICT.
 3. REFERENCES WITHIN THE WRANGELL RECORDING DISTRICT UTILIZED FOR THIS SURVEY:
 - A. USS 1119
 - B. DEED 104-1999-000482-0
 - C. DEED OF CLERK OF COURT 2011-000434-0
 - D. PLAT 99-4 (R.A.L. SUBDIVISION)
 - E. PLAT 96-2 (CITY SUBDIVISION)



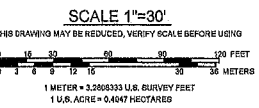
DRAWN BY: MHL
CHECKED BY: JGP
DATE PLATTED: OCTOBER 2012
DATE SURVEYED: OCTOBER 2012
SCALE: 1"=30'
SURVEYED BY: MICHAEL HONELL
PROJ NO.: 127248



SURVEYOR'S CERTIFICATE

I HEREBY CERTIFY THAT I AM A REGISTERED SURVEYOR, LICENSED IN THE STATE OF ALASKA, AND THAT IN 2012 A SURVEY OF THE HEREIN DESCRIBED LANDS WAS CONDUCTED UNDER MY DIRECT SUPERVISION AND THAT THIS PLAT IS A TRUE AND ACCURATE REPRESENTATION OF THE FIELD NOTES OF SAID SURVEY, AND THAT ALL DIMENSIONS AND OTHER DETAILS ARE CORRECT ACCORDING TO SAID FIELD NOTES.

CHRISTOPHER G. PIGURN LS 107552 DATE _____



WRANGELL RECORDING DISTRICT

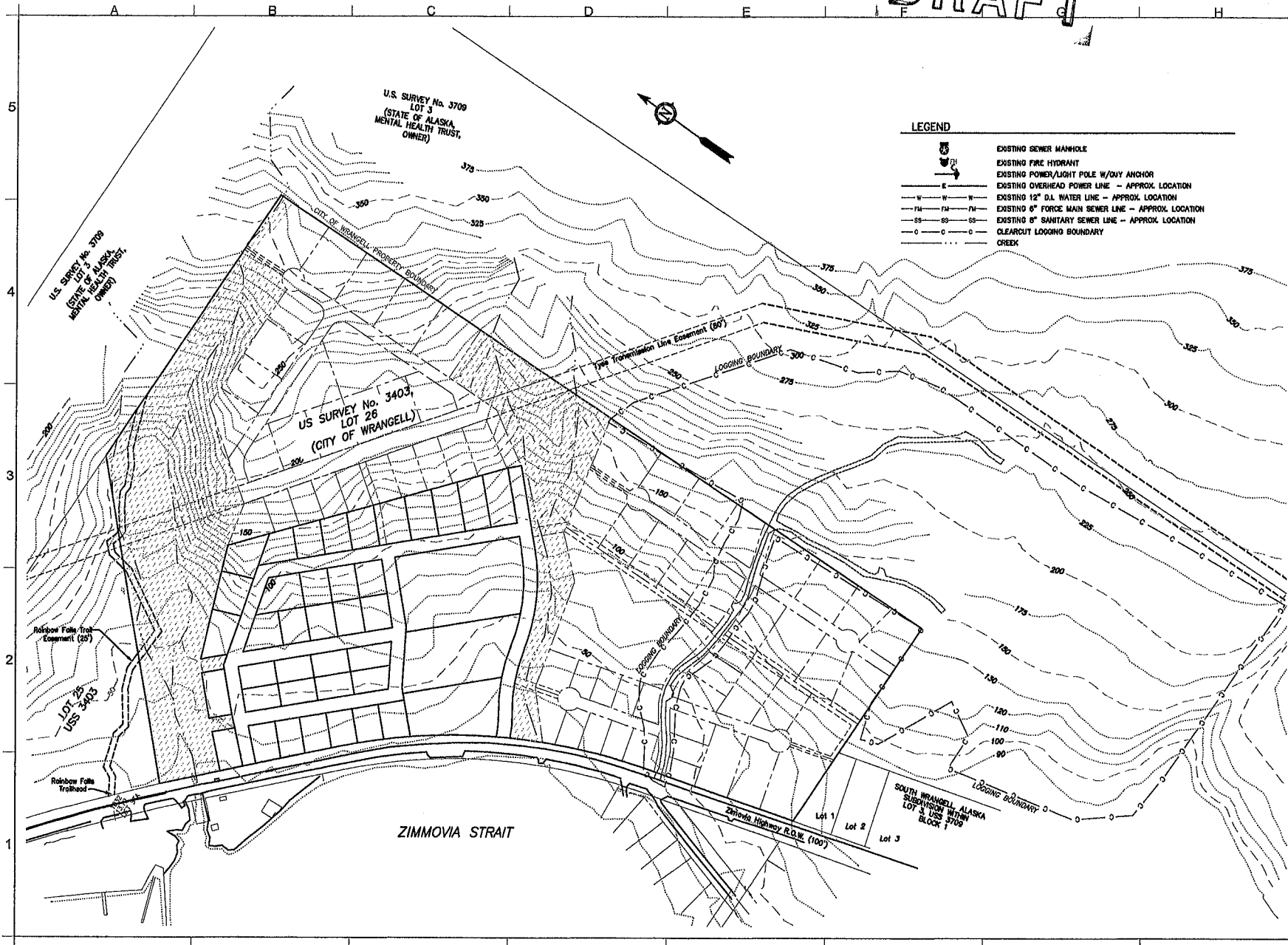
No.	Date	Description
1	10/25/12	PLAT 99-4 (R.A.L. SUBDIVISION)
2	10/25/12	PLAT 96-2 (CITY SUBDIVISION)

PRELIMINARY

WMC SUBDIVISION

A SUBDIVISION OF LOT 1, BLOCK 35, WRANGELL TOWNSITE, CREATING LOTS 1A AND 1B, BLOCK 35, WITHIN U.S.S. 1119, WRANGELL RECORDING DISTRICT.

DRAFT



Corvus Design
 Landscape Architecture
 www.corvus-design.com
 Anchorage - 907.222.2859
 2508 E Polaris Ave. G1, 99503
 Juneau - 907.988.9000
 119 Edward St. 99901

RSM
 RSM ENGINEERING & ARCHITECTURE, INC.
 7100 Ravenna Road, STE 300 Juneau, AK 99901
 Phone: (907) 528-1917
 Fax: (907) 528-1941
 WRANGELL OFFICE: Phone: (907) 824-1111
 Fax: (907) 824-1111

City and Borough of Wrangell
Wrangell Institute Property
 Master Plan and Subdivision
 Wrangell, Alaska

DATE: 6-15-16
 JOB NUMBER: 162383
 DRAWN BY: TSS
 CHECKED BY: CM

SUBDIVISION PLAN
 SHEET #:
C101

© CORVUS DESIGN. ALL RIGHTS RESERVED

CERTIFICATE OF SERVICE

The City & Borough of Wrangell, Alaska
Presents this Certificate of Service to:

Mya DeLong

for her service and dedication on the Borough Assembly
October 2018 to June 2020

Stephen Prysunka, Borough Mayor

ATTEST: Kim Lane, MMC, Borough Clerk

Dated this 28th day of July 2020

CITY & BOROUGH OF WRANGELL, ALASKA**Consent Agenda MOTION*****Move to approve the Consent Agenda as submitted.*****SUBMITTED BY:**

Kim Lane, Borough Clerk

INFORMATION:

Consent agenda. Items listed on the consent agenda or marked with an asterisk (*) are considered routine and will be passed in one motion; provided, upon the request of any member, the manager, or the clerk, an item on the consent agenda shall be removed from the consent agenda and placed under New Business for assembly action.

Minutes of Regular Assembly Meeting

Held on June 23, 2020

Mayor Prysunka called the telephonically held Regular Assembly meeting to order at 6:00 p.m., June 23, 2020 by teleconference. The pledge was led by Assembly Member Powell and the roll was called.

PRESENT: POWELL, DECKER, GILBERT, PRYSUNKA, MORRISON, HOWE

ABSENT: DELONG

Borough Manager Von Bargen and Borough Clerk Lane were also in attendance by teleconference.

CEREMONIAL MATTERS – None.

PERSONS TO BE HEARD

Joan Sargent gave the invocation.

Duane King, resident spoke in favor of Permanent Registration (Z-Tags) in our Community; for vehicles and trailers that are eight years or older.

Eli Michael, resident read a statement to the community and Assembly that stated that he wanted to see a “Statement of Action” come from our Police Department to condemn excessive force, police brutality, racial profiling, and encouraging social justice.

AMENDMENTS TO THE AGENDA – None.

CONFLICT OF INTEREST

Gilbert declared a potential conflict of interest to Item 13d (ORDINANCE No. 979 OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE WITHDRAWAL FROM THE PORT AUTHORITY KNOWN AS THE “INTER-ISLAND FERRY AUTHORITY” AND CALLING A REFERENDUM ON THE PROPOSITION TO WITHDRAW FROM SAID PORT AUTHORITY) since she is currently a seated member of the IFA Board. Prysunka declared that he did not see that she had a conflict of interest, since he had no financial gain. There were no objections from the Assembly.

Decker declared a potential conflict to interest Item 13m (Approval of a Professional Services Agreement with R&M Engineering - Ketchikan for Land Development Survey Services in the Amount of \$154,775) since one of the owners of R&M, is also an owner of an oyster company and because of his ownership in that company, he is on the Board of Directors for the organization that she works for. Prysunka stated that he did not see a direct economic advantage to her and therefore, did not see that she had a conflict of interest. There were no objections from the Assembly.

CONSENT AGENDA

- a. Minutes from the June 2 - 4, 2020 Special Emergency Assembly Meeting
- b. Minutes from the June 9, 2020 Regular Assembly Meeting

- c. Minutes from the June 16, 2020 Special Assembly Meeting
- d. CORRESPONDENCE: School Board Action from June 8, 2020 Special Meeting
- e. CORRESPONDENCE: School Board Action from June 15, 2020 Regular Meeting

M/S: Gilbert/Decker to approve the Consent Agenda, as presented. Motion approved unanimously by polled vote.

BOROUGH MANAGER'S REPORT

Von Bargaen provided updates on the following:

- Two additional COVID-19 cases – Seafood Industry; expecting a statement shortly from the Plant Manager
- Mask Cash Voucher Promotion – Chamber has been handing these out to people who have been wearing masks
- American Cruise Lines – Waiting on an update; are planning to be here at the end of July or beginning of August; waiting answers to the questions to their submitted plan
- COVID EOC – working on Community Testing Program; plan has been submitted to the State for review and approval
- Water / Sewer Dept – Water Line breaks (Zimovia Hwy and Spring Street)
- Toilet Etiquette – WW Plant crew pulled 75% blockage from intake which was due to wipes
- Police Community Meeting – scheduled for Monday, June 29th at 6:00 p.m.

BOROUGH CLERK'S FILE

Clerk Lane's report was provided.

MAYOR AND ASSEMBLY BUSINESS

Prysunka gave SEAPA report: Cable Replacement from Mitkof to Petersburg is going out to bid; TYEE Reservoir is up around 1365 feet.

MAYOR AND ASSEMBLY APPOINTMENTS – None.

PUBLIC HEARING – None.

UNFINISHED BUSINESS – None.

NEW BUSINESS

13a RESOLUTION No. 06-20-1530 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADOPTING THE BUDGET FOR ALL FUNDS OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, FOR THE FISCAL YEAR 2020-2021

M/S: Gilbert/Howe to approve Resolution No. 06-20-1530.

Von Bargaen explained how the budget process happens; draft budget provided to the Assembly over a series of Budget Work Sessions; Public Hearing held last week; final Work Session held after the PH and some changes made.

Powell stated that the numbers changed a lot and he had requested information and did not receive it; was not comfortable with this budget.

Von Bargaen stated that there was a lot of information requested and took longer than anticipated; provided information on the Armory Building.

Decker stated that this has been a difficult year, with difficult decisions; we have some work to do in the coming year so that it will not be as bleak as we are anticipating.

Morrison stated that we might have to look at amending the budget throughout the year.

Howe questioned various items within the budget.

Prysunka stated that we must have regularly financial statements moving forward; not willing to see us raise fees dramatically; must do everything that we can so that we are not downshifting the burden to our citizens.

Von Bargaen stated that there is no problem reporting expenditures, but revenues are more difficult because there is a four-month lag in receiving sales tax.

Gilbert asked that the Assembly also receive monthly Accounts Receivable reports.

Motion approved with Decker, Gilbert, Morrison, Howe, and Prysunka voting yes; Powell voted no.

13b RESOLUTION No. 06-20-1531 OF THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA AMENDING THE FY 2020 BUDGET IN THE GENERAL FUND BY ACCEPTING DONATIONS FOR DIGITIZING WRANGELL NEWSPAPERS IN THE AMOUNT OF \$1,025 AND AUTHORIZING ITS EXPENDITURE

M/S: Gilbert/Morrison to approve Resolution No. 06-20-1531. Motion approved unanimously by polled vote.

13c RESOLUTION No. 06-20-1532 OF THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2020 BUDGET IN THE CARES ACT GRANT FUND BY ACCEPTING A PUBLIC SAFETY CARES ACT GRANT IN THE AMOUNT OF \$20,557.84

M/S: Howe/Morrison to approve Resolution No. 06-20-1532. Motion approved unanimously by polled vote.

13d ORDINANCE No. 979 OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE WITHDRAWAL FROM THE PORT AUTHORITY KNOWN AS THE "INTER-ISLAND FERRY AUTHORITY" AND CALLING A REFERENDUM ON THE PROPOSITION TO WITHDRAW FROM SAID PORT AUTHORITY

M/S: Gilbert/Powell to approve Ordinance No. 979 and move to a Second Reading with a Public Hearing to be held on July 28, 2020.

Von Bargaen stated that Petersburg had withdrawn from the IFA Port Authority in 2012; if the Assembly approved the Ordinance at the next meeting, the question for Wrangell to withdraw from the Port Authority will go before the vote of the people at the October Municipal Election.

Gilbert explained that the IFA has not come into Wrangell since 2008 and only served Wrangell before that for just three years.

Motion approved unanimously by polled vote

13e Approval of the Employee Health Insurance Renewal for Plan Year 2020-2021

M/S: Gilbert/Morrison to approve the Employee Health Insurance Renewal with Premiera Blue Cross Blue Shield for Plan Year 2020-2021. Motion approved unanimously by polled vote

13f Approval of Property & Liability Insurance Policy Renewal for Plan Year 2020-2021

M/S: Morrison/Powell to approve the General Liability, Property, Equipment, and Auto Insurance; and the Workers Compensation Insurance from Alaska Public Entity Insurance for Plan Year 2020-2021. Motion approved unanimously by polled vote

13g Approval of the Wrangell Convention and Visitor Bureau COVID-19 Marketing Assistance Funding Request in the Amount of \$146,516

M/S: Powell/Morrison to approve the Wrangell Convention and Visitors Bureau COVID-19 Marketing Assistance Funding Request of \$146,516.

Carol Rushmore stated that most of the requests were activities that WCVB has wanted to do in the past and has not had the funding to do them.

Prysunka requested that Von Bargaen make sure that all items were vetted before funded to make sure that they qualified through the COVID-19 Cares funding.

Von Bargaen stated that everything was being vetted before funding.

Motion approved unanimously by polled vote

13h Approval the Economic Development Committee COVID-19 Business Assistance Funding Requests in the Amount of \$515,000

M/S: Gilbert/Decker to approve the Economic Development Committee COVID-19 Business Assistance Funding Requests in the amount of \$515,000.

Carol Rushmore stated that this program addressed all businesses and Wrangell resident commercial fishermen; to try and help businesses to provide follow-up and accounting services through the Alaska Cares Grant application process.

Von Bargaen stated that each applicant would be required to submit an application that stated that their business was negatively impacted by COVID-19.

Prysunka expressed concern that by his tally, we were getting close to the end of the COVID-19 Cares funding.

Von Barga stated that we would be just under \$500,000.

Pryskunka stated that this money was for our crisis response; once the money was gone, and we still had a need (at the lodge for instance), we might not have Cares funding to respond; so we might have to respond with funds from our General Fund; hope that we are equipped and read to respond as a community.

Decker stated that she is the Chair of the EDC; explained that although the EDC is making the recommendations, the request for funding is not only for economic purposes but for relief for businesses and community members; believes that the spending to date, addresses both costs that have been pushed down to the municipality and the relief side, to assist in negative revenues; does agree that maybe we should sit in a holding pattern (if this is approved), to see where we are at after possibly the summer has passed.

Gilbert expressed concern that the School District might need assistance; believed that to date, the school had only received around \$80,000.

Carol Rushmore stated that she would reach out to the School.

Motion approved unanimously by polled vote

13i Approval of City & Borough Tidelands Annual 2020 Five-Year Reassessments

M/S: Howe/Gilbert to approve the five-year City Tidelands Reassessments for tax year 2020, as presented. Motion approved unanimously by polled vote

13j RESOLUTION No. 06-20-1533 OF THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA AMENDING THE FY 2020 BUDGET IN THE HARBOR AND CIP FUNDS BY TRANSFERRING \$29,414 FROM THE HARBOR FUND RESERVES TO THE CIP FUND FOR THE SHOEMAKER BAY HARBOR REPLACEMENT PROJECT AND AUTHORIZING ITS EXPENDITURE

M/S: Gilbert/Morrison Resolution No. 06-20-1533.

Von Barga stated that this was a request so that the engineering could be finalized.

Motion approved unanimously by polled vote

13k Approval of Amendment No. 1 to the Professional Services Agreement with PND Engineers in the Amount of \$29,414 for the Shoemaker Bay Harbor Replacement Project

M/S: Gilbert/Decker to approve Amendment No. 1 to the Professional Services Agreement with PND Engineers in the amount of \$29,414 for the Shoemaker Bay Harbor Replacement Project. Motion approved unanimously by polled vote

13l Approval of a Professional Services Agreement with Shannon & Wilson for the Reservoir Bypass Engineering Design in the Amount of \$210,063

M/S: Morrison/Gilbert to approve a Professional Services Agreement with Shannon & Wilson for the Reservoir Bypass Engineering Design in the Amount of \$210,063.

Von Bargaen stated that this would be the design portion for this project so that it would be shovel ready.

Motion approved unanimously by polled vote

13m Approval of a Professional Services Agreement with R&M Engineering - Ketchikan for Land Development Survey Services in the Amount of \$154,775

M/S: Gilbert/Morrison to Approve a Professional Services Agreement with R&M Engineering - Ketchikan for Land Development Survey Services in the Amount of \$154,775.

Von Bargaen stated that the only change to what the Assembly directed was to expand the survey area at the Institute property; will speak with R&M about other community projects and properties that are needed and will bring a budget amendment back to the Assembly, when we are ready.

Motion approved unanimously by polled vote

13n Approval to Accept the Resignation of Assembly Member, Mya DeLong from the Borough Assembly

M/S: Gilbert/Powell to Accept the Resignation of Assembly Member Mya DeLong from the Borough Assembly and to direct the Borough Clerk to begin advertising for the Unexpired Term ending October 2020.

Decker stated that she was sorry to see her leave the Assembly and appreciated her service.

Motion approved unanimously by polled vote

ATTORNEY'S FILE

14 Available for Assembly review in the Borough Clerk's office.

EXECUTIVE SESSION – None.

Regular Assembly meeting adjourned at 7:40 p.m.

Stephen Prysunka, Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

**Minutes of Special Assembly Meeting
Held on July 21, 2020**

Mayor Stephen Prysunka called the Special Assembly meeting to order at 5:32 p.m., July 21, 2020, held by Zoom Teleconference.

PRESENT: PRYSUNKA, GILBERT, POWELL, MORRISON, DECKER, HOWE

ABSENT:

Borough Manager Von Bargen and Borough Clerk Lane were also in attendance.

PERSONS TO BE HEARD – None.

CONFLICT OF INTEREST

Gilbert declared a potential conflict of interest to Item 5a (Approval of CARES Act Funding in the Amount of \$250,000 for Wrangell Public Schools for COVID-19 Mitigation) due to her being a lobbyist for the School District as a member of the School Board. Prysunka declared that in reviewing with the attorney, it does appear that she did have a conflict of interest, due to her lobbying interest for the school and therefore that conflict did preclude her from participating in Item 5a. There were no objections from the Assembly.

Howe declared a potential conflict of interest to Item 5a (Approval of CARES Act Funding in the Amount of \$250,000 for Wrangell Public Schools for COVID-19 Mitigation) due to his employment with the School District. Prysunka declared that as an employee of the school, none of the funds would directly benefit him, above any other employee of the school. Therefore, Prysunka stated that he did not see a conflict. There were no objections from the Assembly.

ITEM(s) OF BUSINESS:

5a Approval of CARES Act Funding in the Amount of \$250,000 for Wrangell Public Schools for COVID-19 Mitigation

M/S: Decker/Morrison to approve CARES Act Funding in the Amount of \$250,000 for Wrangell Public Schools for COVID-19 Mitigation.

Dr. Debbe Lancaster, School Superintendent stated that the many items that are on the list that was submitted are required for reopening the schools safely; the personnel aspect of the request was to hire two sanitation aids.

Responding to Prysunka, Von Bargen stated that the reason why the recommendation was for \$250,000 and not for the \$483,636 that was on the list of recommendations was because we have approximately \$500,000 in CARES act funding remaining; we don't know what emergent items may come up; would leave the City with a cushion for any emergent COVID needs.

In response to Howe on if there were Federal Funds distributed to the schools, Dr. Lancaster stated that the school district received \$86,000; used \$73,000 for iPads and some Spring cleaning supplies.

Decker recommended that for the next meeting, that we consider a Resolution to support funding for schools and municipalities CARES 2.0 and get that to our Congressional Delegation; requires money for the schools to open safely.

Powell stated that he might like to wait a few weeks to say “yes” to this, to see if the school would be receiving additional funding.

In response to Powell on if the school had looked or received funding or assistance from other agencies, Dr. Lancaster stated that the school had received some PPE from the Fire Department and the State; State will be providing a free platform for distance learning and training for teachers; actively searching for additional funding.

Von Bargaen stated that the full list of requested items and funding from the school was provided to the Emergency Operations Command (EOC); Captain Sprehe and Jamie Roberts were looking for other options for funding.

Powell stated that he was worried about running out of the CARES Act funding; City might need these funds for City departments.

Prysunka stated that based on the list of requested items, it appears that the decision moving forward was to open the schools; concerned that there is no guarantee that there will be additional funding coming to the City; supports helping the school however, concerned about some of the items on the list.

In response to Powell on how much money was in the school reserves, Dr. Lancaster stated that there was about 1 million dollars that could be spent for emergencies.

Von Bargaen stated that if the Assembly chose to do so, the City could reimburse the School District school district for items, instead of writing a check for the entire amount.

Motion approved unanimously by polled vote with Gilbert not voting.

5b Approval to Appoint Assembly Member Anne Morrison and Carol Rushmore to the Collective Bargaining Team for the City and Borough of Wrangell

M/S: Gilbert/Powell to approve the appointment Assembly Member Anne Morrison and Carol Rushmore to the Collective Bargaining Team for the City & Borough of Wrangell. Motion approved unanimously by polled vote.

5c Approval of Collective Bargaining Ground Rules

Von Bargaen asked that the Assembly table this item until after the Executive Session.

M/S: Decker/Morrison to table this item until after the Executive Session. Motion approved unanimously by polled vote.

5d Executive Session: Discuss and provide update of the status of the Collective Bargaining Negotiations

M/S: Gilbert/Powell Pursuant to AS 44.62.310 (c)(3), that we go into Executive Session, and invite the Borough Collective Bargaining Team, to discuss and provide an update of the status of the Collective Bargaining Negotiations, a matter "which by law, municipal charter, or ordinance" is required to be confidential.

Recessed into Executive Session at 6:41 p.m.

Reconvened back into Special Session at 8:00 p.m.

5c Approval of Collective Bargaining Ground Rules (previously tabled)

M/S: Gilbert/Powell to approve the Collective Bargaining Ground Rules.

M/S: Decker/Morrison to amend the motion to strike Sections 19 & 20 and replace with the language: "If the parties are unable to agree on articles or sections, the IBEW and City agree to come together and determine a mutual path forward". Amendment approved unanimously by polled vote.

Main motion, as amended was approved unanimously by polled vote.

Special Assembly meeting adjourned at 8:03 p.m.

Stephen Prysunka, Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

City and Borough of Wrangell

Capital Facilities Department Report

July 23, 2020

Facilities Service & Maintenance - Capital Facilities provides service and maintenance to City and Borough of Wrangell facilities.

- **General Department News.**

- The department's Facility Maintenance Specialist position was vacated on July 10th. Management has taken the opportunity with a vacant position to review the job description and make revisions that better reflect the current structure of the department and the duties of the position. The proposed revisions are under review, for concurrence, by the IBEW, prior to moving the updated job description to the Borough Assembly for approval. Once approved, the 5-day union member hiring notice will be issued. Until this position is filled, we have one maintenance staff dedicated to the Borough's eighteen primary buildings.
- As proposed in the FY21 budget work sessions, the Capital Facilities Department will be relocating to the Municipal Light & Power office. Planning for the relocation has begun; however, due to our reduced work force this effort may require more time than originally anticipated. WML&P is in the process of making room for our department, and we will begin the relocation as our regular work load allows.

- **Custodial Services.** The Capital Facilities Department provides custodial service to the City Hall and Public Safety Building.

- **Facilities Maintenance.**

- Work orders come into the Capital Facilities Department either as a Preventive Maintenance (PM) scheduled work order or as a Reactionary Maintenance and Repair (Non-PM) work order. Listed below, by facility, are a few highlights of more significant facility maintenance and repair projects that our maintenance staff have been working on since the department's last report.
 - Attached is a summary report of June's maintenance work orders. The work orders listed are in a variety of progressive stages, and they may be assigned either to a Capital Facilities staff, a staff member of another department, or it may have a contractor service piece associated with it.
- **COVID-19 Related Work.** The detailed list of bathroom fixtures (i.e. toilets and faucets) in all Borough-owned facilities has been completed. An Invitation to Bid solicitation is underway seeking competitive participation by an installer. A subsequent solicitation is also being developed for the replacement of bathroom accessories (i.e. soap and paper towel dispensers), all of which will be replaced with touchless accessories. The School District has performed the

same planning effort, so that all of their fixtures and accessories are planned for replacement as touchless operation under this project. Funding for the combined project has been identified as the CARES Act funding received by the CBW.

Capital Improvement Projects - Capital Facilities provides management of capital improvement projects and major maintenance to City and Borough of Wrangell facilities and infrastructure.

GENERAL FUND PROJECTS

- **Public Safety Building Siding and Roofing Renovations.** Following preliminary discussions with the Borough Assembly during budget work sessions, we requested a revised proposal from AMC Engineers for the engineering assessment related to the building condition assessment of the Public Safety Building and a variety of probable cost scenarios for repair and replacement.

The significant change in the scope of work we previously reviewed with the engineers is to eliminate consideration of developing an entirely new and undeveloped site. In such a scenario where the Borough might choose an undeveloped site option, we would still be left with two unoccupied buildings, the existing Public Safety Building and the existing Wrangell Medical Center, both of which we would need to address in terms of either significant renovations or demolition, for which we have no currently identified need or plan.

AMC's revised proposal should include the following major outcomes:

1. Estimate the cost to correct deficiencies identified at the existing PSB.
2. Estimate the cost to demolish the existing PSB and construct new PSB in its same location on Zimovia Highway.
3. Estimate the cost to demolish the existing Wrangell Medical Center and construct new PSB in the hospital's location on Bennett Street.

Once the revised proposal is finalized, staff will present the final proposal for review and discussion.

- **Swimming Pool Domestic Hot Water Tank Replacement.** This project provides for the replacement of the deteriorated domestic hot water heater at the Swimming Pool. We last reported that the temperature control had failed, which instigated fast-track movement on this project. Engineering assistance has been sought and an Invitation to Bid will be developed for the construction work, which will include installation of the Owner-furnished hot water tanks, which recently arrived in Wrangell.
- **Kyle Angerman Memorial Playground Replacement.** The CBW received a Land Water Conservation Foundation (LWCF) 50/50 matching grant for the construction of this project from the State of Alaska. Through the grant application process, evaluators determined that the original soft surface fall material that was selected does not meet accessibility requirements. In order to receive the full reimbursement from the State, a new soft surface fall material, which provides for the required accessibility, must be procured for installation.

The project requires an additional \$50,000 in funds for the soft surface fall material to complete the funding package required to initiate the project. The LWCF has invited the City and Borough of Wrangell to apply for a budget amendment once matching funds are procured. We submitted the necessary revisions, requesting an amendment to the grant, addressing the changes to the project description, environmental screening, timeline and budget.

We also submitted a Rasmuson Foundation Tier I grant application to seek the \$25,000 for the 50/50 match to our request to LWCF. Staff were notified in May that the Rasmuson Foundation has redirected their grant funding to Covid-19 related projects and therefore Wrangell's application has been rescinded at this time.

With our inability to leverage matching funds from Rasmuson, as matching funds for the additional \$25,000 funding request to the LWCF, staff will be requesting the additional \$25,000 match funds under the CBW's FY21 CIP project requests. Without the additional total \$50,000 required for the project, Wrangell stands the risk of losing the already acquired \$91,000 in grant and donation funds.

NORTH COUNTRY TRAILHEAD ACCESS ROAD REPAIR FUND

- **North Country Trailhead Access Road Repair (status unchanged since last report).** Staff have identified the road maintenance needs for the Spur Road for access to the North Country Trailhead for use in developing a competitive solicitation for the construction work. Additional tasks required in advance of the construction bidding includes working with the Federal Highways Administration on their required utility certification, right of way certification, and project certification, the last of which will include their full review and approval of the contract documents prior to issuing for competitive bidding of the construction work.

COMMERCIAL PASSENGER VESSEL EXCISE TAX FUND

- **Mt. Dewey Trail extension FLAP Grant Match (status unchanged since last report).** Following completion of the NEPA process and an initial discussions with the USACOE for the trail project, a recent meeting with the US Army Corps of Engineers had them recommending we proceed with design and submit Preconstruction Notification referencing a Nationwide Permit as applicable according to the conceptual or final design. The next step in this project is staff's development of a competitive solicitation for engineering design.
- **City Dock Summer Float Procurement.** Heller High Water, LLC, has completed the construction of the summer float. Harbor Department staff will further install the decking as materials arrive in Wrangell.

RESIDENTIAL CONSTRUCTION FUND

- **Borough-Wide Land Subdivision Survey.** Project management and report will be provided by the Economic Development Director. Solicitation development assistance and project management, as needed, may be provided by Capital Facilities.

INDUSTRIAL CONSTRUCTION FUND

- **Marine Service Center Survey and Replat.** Project management and report will be provided by the Economic Development Director. Solicitation development assistance and project management, as needed, may be provided by Capital Facilities.

WRANGELL MUNICIPAL LIGHT & POWER FUND

- **Case Avenue Electrical Distribution Line Rebuild Survey.** Project management and report will be provided by the Economic Development Director, in conjunction with the Electrical Superintendent and the Public Works Director. Solicitation development assistance and project management, as needed, may be provided by Capital Facilities.

UPPER RESERVOIR BYPASS FUND

- **Upper Reservoir Bypass.** Following adoption of Resolution No 3-20-1523, which established Alternative 1: Spillway Trench & Siphon as the preferred option for the Reservoir Bypass Project, Shannon & Wilson has submitted their proposal to perform the work related to the engineering design, survey, permitting and developing bid-ready construction documents for this project. The proposal was made with a fee of \$210,063 and approved by the Assembly on June 23rd. WE are awaiting the return of the Professional Services Agreement to schedule a kick off meeting for the design work.

WATER TREATMENT PLANT IMPROVEMENTS FUND

- **Water Treatment Plant Improvements.** The Request for Qualifications (RFQ), which will serve as the competitive solicitation for engineering design services is complete and has received concurrence from USDA. We are awaiting EDA's concurrence before releasing the RFQ for competitive solicitation. The RFQ will be advertised for a minimum of thirty days, and a mandatory, on-site pre-bid meeting has been requested as part of the solicitation process.

HARBOR FUND

- **Shoemaker Bay Harbor Replacement.** The boarding floats have been installed at the loading ramp; however, due to concrete not being available, the reconstruction of the abutment has not been completed. The contractor has made on site arrangements to ensure that the ramp is usable until such time as the abutment is complete. PND Engineers' provided field inspection for the floats' fabrication in Washington during May 2020 and as well in Wrangell during the installation of the floats and their supporting concrete planks.

The Contractor will return at a later date to complete the abutment work and the remaining uplands improvements to the storm sewer system, which was part of the parking lot change order.



- **Harbor Security System (status unchanged since last report).** The Harbor Master and electrical engineer have developed a cost estimate for the provision of surveillance/security for all Ports and Harbor facilities in Wrangell. To include all facilities, the estimate is approximately \$550,000. The amount of Harbor funds in the FY20 CIP Fund account for Harbor Security Cameras is \$100,000. Additional funding is required to allow the CBW to include a security system to each facility. Additional funds may be requested in the FY21 budget as staff develop a potential phased approach to the project.

As other funding sources are identified, staff are pursuing these funding opportunities.

- In February, staff submitted a grant application to Homeland Security requesting the full project amount of approximately \$550,000 for a Ports and Harbors Surveillance System.
- In April, staff submitted a grant to the FEMA Port Security Grant Program for this port surveillance project. This program requires a 25% cost match by the recipient, for which the FY20 CIP funding in the amount of \$100,000 for the Harbor Security System project would provide.

SECURE RURAL SCHOOLS FUND

- **Area-Wide Sidewalk Replacement Project.**
 - **Sidewalk Repairs at the High School Parking Lot (status unchanged since last report).** A joint planning meeting was held between CBW and School District staff to review the sidewalk replacement around the inside perimeter of the High School parking lot on Reid Street. A number of options were evaluated including : 1) replace sidewalk in-kind, 2) replace sidewalk in a new location, shifting it into the existing parking lot space (away from the slope), 3) construct new sidewalk outside the parking lot area, running parallel and adjacent to the Reid Street; 4) remove sidewalk, replace concrete curb and guardrail at slope and in-fill walking path with compacted D1. Through the evaluation, it was decided that it is in the best interest of the public to replace the sidewalk in kind. Further planning will proceed for development of a competitive solicitation for the construction work.

FUTURE PROJECTS IN FUNDING PHASE / PLANNING PHASE

- **Skeet Range Improvements (status unchanged since last report – grant funding is required to proceed).** While the CBW has not yet received notification of an NRA award, Dave Powell,

Wrangell representative to NRA, suggested we would be receiving \$55,000, of the requested \$119,000 (the NRA delegates agreed that their available funding could be spread further between the communities if projects could receive funding in phases, and Wrangell's project was one such that a phased approach was deemed feasible), for Skeet Range Improvements. CBW staff agree that a phased approach will work to beginning with site work, and while are anticipated receipt of a formal notification of award, to be able to develop a Summer/Fall 2020 season project, no notification has yet been received. Although this project has been added to the FY21 CIP request for funding approval, we recently received a blanket email that indicated the NRA's Grant Program operations have been temporarily suspended due to COVID-19 concerns. They indicated they will contact grantees once conditions allow their program to resume.

- **Electrical Metering System Replacement (status unchanged since last report – additional project funding is required to proceed).** Due to the looming end of technical support and availability of equipment for our existing electric meter system, expected to end at the end of December 2020, the Municipal Light & Power Department has in its FY20 operating budget \$127,500 that was intended to buy into an introductory package of AMI Electric Meters (advanced metering infrastructure, consisting of smart meters, communications networks, and data management systems) as a first-phase, meter replacement, including the initial software and hardware to implement replacement of 300 meters.

Given the risk associated with not having all meters upgraded, the department plans to request reauthorization of the \$127,000 of FY20 operating funds for equipment, as well as the additional \$373,000 funds necessary to implement a Borough-wide meter upgrade project, under the FY21 CIP request for funding approval with further consideration of the enterprise fund balance available for capital projects.

Staff have been working with a meter manufacturer who offered to perform, free of charge, a modeling of the Wrangell geographical area to help us determine system challenges with connectivity. This will give us an understanding of the level of hardware necessary to meet the connectivity points which will complete the mesh network upon which this system relies and consider this criteria during the development of the competitive solicitation for the project.

- **Power Diesel Generation Plant Rehabilitation (status unchanged since last report – further planning required to identify scope).** The Borough Assembly reviewed a recommendation by staff to acquire land upon which to reconstruct the Power Plant and have some additional land retained for future growth. The decision was made to refrain from purchasing adjacent land; therefore, staff are working toward the development of a Utilities Campus Master Plan that would focus on balancing organizational growth and renewal with the knowledge that there is no new square footage.

This will require a different approach to our planning due to limited land and the need to maintain critical facilities to keep the Municipal Light & Power and Public Works departments in operation throughout a multi-year, multi-phase process. To make this effort successful, a Master Plan is needed to guide the development, possibly through a combination of reduction, renovation, repurposing, and renewal, of our facilities. A first phase of this Master Plan would focus primarily on a new or restructured Power Plant facility, due to the structural deficiencies and associated hazards to life and critical infrastructure of the existing Power Plant building.

Staff will continue to work with PND Engineers and their team of selected subconsultants to identify our current facility needs, as well as anticipate our future growth needs.

Given this list of needs, which is in the process of being developed, PND Engineers will be asked to provide an objective and unclouded assessment and approach for a campus master plan. Their scope of work may include further facility assessments to determine the remaining life of the existing buildings and considering long term maintenance requirements of the buildings. This will allow them to develop the Master Plan with viable and sound options for facilities, including space required for offices, workshops, material and equipment storage (heated versus unheated), parking and site circulation, all of which would accommodate the growing needs of both departments. The facility needs of the Capital Facilities department have also been identified, for consideration to include our department in this Master Plan.

The Denali Commission makes available funding for power plants; however, we have learned that their FY2020 power plant funds have been obligated. Their 2021 Workplan is still in draft form, and funds for that plan will not be available until the beginning of their fiscal year, October 1st. With this information on the two fiscal year funding options, they recommended we continue with our applications submission, in case they receive additional funding as a result of a possible COVID-19 federal stimulus package. Pending a decision about a future Power Plant Rehabilitation project, we are prepared to submit an application requesting funds to cover the cost of the design engineering effort for that project. The required grant funding match has been identified to be contributed from the WML&P enterprise reserve fund.

Meanwhile staff plan to recommend, under the FY21 CIP request, funding for the engineering phase of the Power Plant project from the WML&P's fund balance available for capital projects. Funding the engineering design would be the first step toward advancing the project to a "shovel-ready" status.

- **Inner Harbor Replacement (status unchanged since last report – capital funds are required to proceed).** In an effort to work toward "shovel-ready" status of this critical harbor infrastructure need, staff submitted a grant application for engineering design funding for this project through the ADOT National Infrastructure Investments grant program, referred to as the BUILD grant.

We participated in the same competitive grant program in 2019 without success in an award. The 2020 round of applications is due next week, and staff are committed to completing a new application for the cost to complete the engineering design of a replacement float system, access trestle, upgraded utilities, storm drainage, dredging and parking lot expansion. The CBW, being considered rural, is not required to provide match for a planning grant.

While a grant application has been submitted to the BUILD program, staff are recommending identification of funding under the FY21 CIP request funding approval for the engineering phase of this harbor replacement. Funding the engineering design would be the first step toward advancing the project to a "shovel-ready" status.

- **Upper Dam Stabilization and Repair (status unchanged since last report – capital funds are required to proceed).** In an effort to work toward "shovel-ready" status of this critical drinking water infrastructure need, we have reviewed the need with Shannon & Wilson engineers, who specialize in dam engineering and who have been working with us in regards to our dams for at least the last twenty years.

We asked Shannon & Wilson for a cost for engineering design to address a stabilization analysis and the engineering design for the construction of the stabilization and repairs of the upper dam, to a status that is greater than minimum requirements according to Corps of Engineer (COE) dam guidelines.

Shannon & Wilson have collaborated on our dams' needs between their Anchorage and Seattle offices and have likened our project to one of their previous dam projects, which had a \$2,000,000 design price tag attached to the completed design. Shannon & Wilson has recommended that an alternatives analysis be conducted to weigh the options and determine a preferred approach, with a service cost estimated at approximately \$60,000.

To provide additional context, through two previous dam stabilization studies, as well as Wrangell's periodic dam inspections (these occur every three years), the two primary concerns identified with the upper dam is: 1) soft support soils, causing foundation instability; and 2) the deteriorating timber crib, causing internal instability. The engineer has suggested that Wrangell's best option to improve the upper dam's stability would be to assess the best way to both stabilize and repair the deficiencies at the same time. In doing so, there are a variety of methods that could achieve this, including improvements to ground soils within the dam and under the slope, stabilization by adding fill in front of and at the base of the existing dam, constructing a new dam in front of the existing dam, and increasing the height of the lower dam. These may not be the exhaustive options to the alternatives suitable for us; however, this offers a glimpse into a variety of alternatives through which our dam repair goals could be achieved.

Much of the work done under the USFS's 1993 stabilization study was also used by the USACOE (Corps) in their 2006 study, along with their own new analysis, to recommend corrective action related to our instable dams, while also addressing building storage capacity. The Corps' alternatives analysis recommended the *Construct New Dam and Repair Lower Dam* as having the highest benefit as it relates to meeting future demand, water quality, and safety; however, the cost associated with this alternative had the second highest cost (second only to the Sunrise Lake alternative). In 2006 the cost estimate for a new dam was \$36.3 million. Their next best recommendation was the *Repair and Raise Existing Upper Dam and Repair Lower Dam* at a cost of \$7.7 million.

The report indicates that even though the Construct New Dam option was recommended, other alternatives should be given detailed consideration in a feasibility study. It also indicates that it is in the "federal interest" to pursue a feasibility-level study to determine the optimum alternative. If this means that most federal funding will require a feasibility study either to make us eligible for funding, or that such a feasibility study would be required as part of a federally-funded project, then performance of an engineering feasibility study, or alternatives analysis, would be the first step toward advancing the project to a "shovel-ready" status.

Shannon & Wilson has provided us a budgetary price to perform a Dam Stability Alternatives Analysis as a first step to advance the project for this critical infrastructure to a "shovel-ready" status. This budgetary number will be included in the FY21 CIP request for funding approval.

ENVIRONMENTAL REMEDIATION PROJECTS

- **Contaminated Sites.** With the three open CBW-owned properties listed in ADEC's contaminated sites system, Shannon & Wilson has prepared the Work Plan for Site Characterization for each of the below sites. Work plans are under review by staff before submitting to ADEC for review and approval. With each work plan, the engineers have developed a cost for in-field implementation of the proposed work plan, which have been include in the FY21 CIP request for funding approval.
 1. Former Wilcox Automotive, Hazard ID 26212 – The work plan submitted to ADEC has been placed on hold as the Borough explores the site assessment assistance opportunity with EPA and their Targeted Brownfields Assessment program. The Borough's ability to meet the eligibility criteria of this program is currently in review. We have asked ADEC to delay the review until we learn more from EPA. If EPA provides funding for the project, they will prepare their own work plan, thus making the ADEC review null and void.
 2. Wrangell City Shop UST #3, Hazard ID # 26199 – The work plan has been approved by ADEC to move forward. This cost to perform the work has been estimated by Shannon & Wilson to cost approximately \$34,000. This project will be included in the FY21 CIP request for funding approval.
 3. Wrangell Medical Center, UST #2 Hazard ID 26676 - – The work plan has been submitted to ADEC for review and approval. Anticipating ADEC approval to move forward with the work plan, this project also will be included in the FY21 CIP request for funding approval.

TRAINING/PROFESSIONAL DEVELOPMENT AND SAFETY TRAINING

The following is a list of training/safety courses completed by Capital Facilities staff for June 2020

- Ladder Safety Training

Summary

Date Printed: 07/23/2020

Item b.

4

Work Order #	WO Status	Origin	Priority	Work Type	Work Category	Site	Source Asset	Source Location	Assigned To	Originated	Expected	Completed	Cost \$	Hour(s)
001776	Completed	PM	Medium	Preventive Maintenance	Plumbing	Facilities	Emergency Eye Wash	Swimming Pool	Brian Shilts	06/29/2020	06/30/2020	06/30/2020	0.00	0.00
001775	Completed	PM	Medium	Preventive Maintenance	Plumbing	Facilities	Emergency Eye Wash & Shower Station	Swimming Pool	Brian Shilts	06/29/2020	06/30/2020	06/30/2020	0.00	0.00
001766	Completed	Non-PM	High	Reactive Maintenance	Moving	Facilities		Garage	Dwane Ballou	06/23/2020	06/24/2020	06/26/2020	14.28	0.50
001756	Completed	PM	Medium	Preventive Maintenance	Plumbing	Facilities	Emergency Eye Wash	Swimming Pool	Brian Shilts	06/22/2020	06/23/2020	06/24/2020	0.00	0.00
001755	Completed	PM	Medium	Preventive Maintenance	Plumbing	Facilities	Emergency Eye Wash & Shower Station	Swimming Pool	Brian Shilts	06/22/2020	06/23/2020	06/24/2020	0.00	0.00
001742	Completed	Non-PM	High	Reactive Maintenance	Electrical	Facilities		Senior Center	Dwane Ballou	06/16/2020		06/16/2020	129.92	3.50
001740	Completed	Non-PM	Spare Time		Audio-Visual	Facilities		Nolan Center	Dwane Ballou	06/15/2020		06/30/2020	14.28	0.50
001730	Completed	Non-PM	High		Furniture	Facilities		Police Department & Jail	Kjell Nore	06/13/2020		06/16/2020	133.36	6.00
001728	Completed	Non-PM	Medium	Preventive Maintenance	HVAC	Facilities		Public Safety Building	Dwane Ballou	06/12/2020		06/12/2020	28.55	1.00
001727	Completed	Non-PM	Medium	Preventive Maintenance	HVAC	Facilities		Nolan Center	Dwane Ballou	06/12/2020		06/12/2020	28.55	1.00
001704	Completed	Non-PM	Medium		Building Maintenance	Facilities			Dwane Ballou	06/05/2020		06/05/2020	42.83	1.50
001702	Completed	Non-PM	Medium	Reactive Maintenance	Building Maintenance	Facilities		Police Department & Jail	Kjell Nore	06/04/2020		06/09/2020	32.48	2.00
001700	Completed	Non-PM	Medium	Reactive Maintenance	Building Maintenance	Facilities		Police Department & Jail	Kjell Nore	06/04/2020		06/09/2020	16.24	1.00
001697	Completed	Non-PM	High		Lighting	Facilities		Electric Office Complex	Kjell Nore	06/02/2020		06/15/2020	146.16	9.00
001696	Completed	Non-PM	High		Signage	Facilities		Electric Office Complex	Kjell Nore	06/02/2020		06/08/2020	227.36	14.00
001690	In Progress	Non-PM	Medium	Inspections	Inspection	Facilities		Fire Substation	Dwane Ballou	06/01/2020		06/01/2020	199.85	7.00

Summary

Date Printed: 07/23/2020

Work Order #	WO Status	Origin	Priority	Work Type	Work Category	Site	Source Asset	Source Location	Assigned To	Originated	Expected	Completed	Cost \$	Hour(s)
001687	Completed	PM	Medium	Preventive Maintenance	HVAC	Facilities	Air Handler, 7610 CFM	Nolan Center	Dwane Ballou	06/01/2020	06/02/2020	06/04/2020	57.10	2.00
001662	Completed	PM	Medium	Preventive Maintenance	HVAC	Facilities	Air Compressor, 5 HP	Public Safety Building	Kjell Nore	06/01/2020	06/02/2020	06/01/2020	16.24	1.00
001661	Completed	PM	Medium	Preventive Maintenance	HVAC	Facilities	Air Compressor, 5 HP	Public Safety Building	Kjell Nore	06/01/2020	06/02/2020	06/01/2020	0.00	0.00
001656	Completed	PM	Medium	Preventive Maintenance	Food Service Delivery	Facilities	Commercial Kitchen, Exhaust Hood	Public Safety Building	Kjell Nore	06/01/2020	06/02/2020	06/15/2020	0.00	0.00
001648	Completed	PM	Medium	Preventive Maintenance	HVAC	Facilities	Air Handler, 6750 CFM	Public Safety Building	Kjell Nore	06/01/2020	06/02/2020	06/17/2020	16.24	1.00
001647	Completed	PM	Medium	Preventive Maintenance	HVAC	Facilities	Air Handler, 4050 CFM	Public Safety Building	Kjell Nore	06/01/2020	06/02/2020	06/20/2020	129.92	8.00
001646	Completed	PM	Medium	Preventive Maintenance	HVAC	Facilities	Air Handler, 1800 CFM	Public Safety Building	Kjell Nore	06/01/2020	06/02/2020	06/22/2020	32.48	2.00
001645	Completed	PM	Medium	Preventive Maintenance	HVAC	Facilities	Air Handler, 5700 CFM	Public Safety Building	Kjell Nore	06/01/2020	06/02/2020	06/17/2020	16.24	1.00
001627	Completed	PM	Medium	Preventive Maintenance	Electrical	Facilities	Exit Lighting Fixture, w/ Battery	Swimming Pool	Brian Shilts	06/01/2020	06/02/2020	06/17/2020	0.00	0.00
001626	Completed	PM	Medium	Preventive Maintenance	Electrical	Facilities	Emergency/Exit Combo LED	Swimming Pool	Brian Shilts	06/01/2020	06/02/2020	06/17/2020	0.00	0.00
001625	Completed	PM	Medium	Preventive Maintenance	Electrical	Facilities	Emergency Lighting Pack, 2 Light w/ Battery	Swimming Pool	Brian Shilts	06/01/2020	06/02/2020	06/19/2020	0.00	0.00
001617	Completed	PM	Medium	Preventive Maintenance	HVAC	Facilities	Boiler, 240 kW	Public Safety Building	Dwane Ballou	06/01/2020	06/02/2020	06/10/2020	28.55	1.00
001615	Completed	PM	Medium	Preventive Maintenance	Electrical	Facilities	Emergency Lighting Pack, 2 Light w/ Battery	Public Safety Building	Amber Al-Haddad	06/01/2020	06/02/2020	06/01/2020	48.72	3.00
032	Completed	PM	Medium	Preventive Maintenance	Fire Protection	Facilities	Fire Extinguisher	Library	Margaret Villarma	06/01/2020	06/02/2020	06/01/2020	0.00	0.25

Summary

Date Printed: 07/23/2020

Work Order #	WO Status	Origin	Priority	Work Type	Work Category	Site	Source Asset	Source Location	Assigned To	Originated	Expected	Completed	Cost \$	Hour(s)
001609	Completed	PM	Medium	Preventive Maintenance	Fire Protection	Facilities	Fire Extinguisher	Fire Substation	Dwane Ballou	06/01/2020	06/02/2020	06/01/2020	7.14	0.25
001608	Completed	PM	Medium	Preventive Maintenance	Electrical	Facilities	Emergency Lighting Pack, 2 Light w/ Battery	Fire Substation	Amber Al-Haddad	06/01/2020	06/02/2020	06/01/2020	7.14	0.25
001607	Completed	PM	Medium	Preventive Maintenance	Electrical	Facilities	Emergency/Exit Combo LED	Electric Office Complex	Mark Armstrong	06/01/2020	06/02/2020	06/01/2020	0.00	0.00
001605	Completed	PM	Medium	Preventive Maintenance	Electrical	Facilities	Emergency Lighting Pack, 2 Light w/ Battery	Electric Office Complex	Mark Armstrong	06/01/2020	06/02/2020	06/02/2020	0.00	0.00
001603	Completed	PM	Medium	Preventive Maintenance	Fire Protection	Facilities	Fire Extinguisher, HALON	Electric Diesel Generation Building	Mark Armstrong	06/01/2020	06/02/2020	06/02/2020	0.00	0.00
001602	Completed	PM	Medium	Preventive Maintenance	Electrical	Facilities	Emergency Lighting Pack, 2 Light w/ Battery	Electric Diesel Generation Building	Mark Armstrong	06/01/2020	06/02/2020	06/01/2020	0.00	0.00
001601	Completed	PM	Medium	Preventive Maintenance	Electrical	Facilities	Emergency Lighting Pack, 2 Light w/ Battery	Electric Diesel Generation Building	Mark Armstrong	06/01/2020	06/02/2020	06/01/2020	0.00	0.00
001600	Completed	PM	Medium	Preventive Maintenance	Electrical	Facilities	Emergency Lighting Pack, 2 Light w/ Battery	Electric Diesel Generation Building	Mark Armstrong	06/01/2020	06/02/2020	06/01/2020	0.00	0.00
001596	Completed	PM	Medium	Preventive Maintenance	Fire Protection	Facilities	Fire Extinguisher	Community Center	Dwane Ballou	06/01/2020	06/02/2020	06/26/2020	0.00	0.00
001593	Completed	PM	Medium	Preventive Maintenance	Fire Protection	Facilities	Sprinkler System, Office (per SF)	City Hall	Dwane Ballou	06/01/2020	06/02/2020	06/12/2020	135.61	4.75
001587	Completed	PM	Medium	Preventive Maintenance	Plumbing	Facilities	Swimming Pool Filtration System	Swimming Pool	Brian Shilts	06/01/2020	06/02/2020	06/24/2020	0.00	0.00
001585	Completed	PM	Medium	Preventive Maintenance	Plumbing	Facilities	Emergency Eye Wash	Swimming Pool	Brian Shilts	06/01/2020	06/02/2020	06/24/2020	0.00	0.00
001584	Completed	PM	Medium	Preventive Maintenance	Plumbing	Facilities	Emergency Eye Wash & Shower Station	Swimming Pool	Brian Shilts	06/01/2020	06/02/2020	06/24/2020	0.00	0.00

Summary

Date Printed: 07/23/2020

Item b.

4

Work Order #	WO Status	Origin	Priority	Work Type	Work Category	Site	Source Asset	Source Location	Assigned To	Originated	Expected	Completed	Cost \$	Hour(s)
001575	Completed	PM	Medium	Preventive Maintenance	Electrical	Facilities	Exit Lighting Fixture, w/ Battery	Library	Margaret Villarma	06/01/2020	06/02/2020	06/04/2020	0.00	0.25
001533	Completed	Non-PM	Medium	Reactive Maintenance	Carpentry	Facilities		Nolan Center	Dwane Ballou	05/14/2020		06/01/2020	1736.36	29.50
001530	Completed	Non-PM	Medium	Preventive Maintenance	Inspections	Facilities		Public Safety Building	Dwane Ballou	05/14/2020		06/01/2020	99.93	3.50
001521	Completed	Non-PM	High	Reactive Maintenance	HVAC	Facilities		Nolan Center	Dwane Ballou	05/11/2020		06/01/2020	399.70	14.00
001510	Completed	Non-PM	High	Reactive Maintenance	Carpentry	Facilities		Public Safety Building	Kjell Nore	05/11/2020		06/02/2020	125.94	4.00
001496	Completed	Non-PM	Critical		Building Maintenance	Facilities		Swimming Pool	Dwane Ballou	05/07/2020		06/01/2020	28.55	1.00
001473	Completed	Non-PM	High	Reactive Maintenance	Carpentry	Facilities		Public Safety Building	Dwane Ballou	05/05/2020	05/22/2020	06/01/2020	71.38	2.50
001328	Completed	Non-PM	Medium	Improvements	Grounds	Facilities		Public Safety Building	Dwane Ballou	04/20/2020		06/08/2020	28.55	1.00
001294	Completed	Non-PM	Medium		Lighting	Facilities		Fire Substation	Dwane Ballou	04/06/2020		06/04/2020	92.10	2.00
001522	Completed	Non-PM	Medium	Preventive Maintenance	Building Maintenance	Facilities		Nolan Center	Dwane Ballou	04/06/2020		06/12/2020	199.85	7.00
000986	Completed	Non-PM	Medium	Reactive Maintenance	Electrical	Facilities		Nolan Center	Dwane Ballou	02/21/2020		06/01/2020	206.99	7.25
000402	Completed	Non-PM	Medium	Improvements	Electrical	Facilities		Electric Diesel Generation Building	Dwane Ballou	10/11/2019	11/18/2019	06/03/2020	1980.34	5.00
Records Selected: 55													Total Cost \$	Total Hrs
													6478.89	148.50

July 24, 2020

To: City & Borough Mayor & Assembly members

From: Joyce Mason, Finance Director

I have submitted the **draft** June 30 financial statements. These statements are very preliminary as the year end reconciliation is not complete. The following items need to be verified or reconciled before the financial statements are complete for the annual audit.

Depreciation

On behalf PERS adjustments

Interest accruals

Transfers between funds

Harbor accounts (2019 accounts receivable was questionable, so it is being verified again)

Staff wanted to keep the assembly informed as to the status of the Borough's finances. A number of invoices have not been received yet and the sales tax revenue will not be accrued and reconciled until after July 31 – the June quarter-ending deadline.

Consolidated Statement of Activity - MTD & YTD General Fund Revenues
City and Borough of Wrangell
For 6/30/2020

Item c.

General Fund	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	% of Budget	Y-T-D Last Year Actual
4010 Property Taxes	8,011.79	1,816,352.15	1,815,186.00	1,166.15	0	1,773,430.22
4015 Property Tax Penalties & Interest	849.70	27,379.95	20,000.00	7,379.95	3	21,148.05
4020 Sales Taxes	433,156.24	2,079,335.35	1,853,809.20	225,526.15	21	1,951,015.55
4025 Sales Tax Penalties & Interest	1,760.87	48,954.15	15,000.00	33,954.15	4	54,115.34
4030 Payment in Lieu of Taxes	482,770.11	503,436.42	450,000.00	53,436.42	96	474,063.44
4101 PERS On-behalf Revenue	0.00	0.00	102,000.00	(102,000.00)	0	134,818.05
4110 Municipal Assistance Revenue	0.00	409,355.51	408,276.00	1,079.51	0	420,903.39
4120 Liquor Tax Share Revenue	0.00	0.00	8,200.00	(8,200.00)	0	10,700.00
4125 Marijuana Tax Revenue	0.00	1,925.29	7,000.00	(5,074.71)	0	5,271.08
4126 Marijuana Tax Penalty & Interest	0.00	0.04	0.00	0.04	0	102.33
4320 Jail Rent Revenue	92,993.75	371,975.00	372,000.00	(25.00)	25	371,975.00
4325 Court Rent Revenue	5,200.00	57,200.00	62,400.00	(5,200.00)	9	62,400.00
4330 Cemetery Services	0.00	2,431.08	2,500.00	(68.92)	0	3,170.00
4335 Cemetery Plot Sales	0.00	1,772.70	2,500.00	(727.30)	0	3,104.69
4350 911 Surcharge	4,163.51	50,281.85	50,000.00	281.85	8	47,292.63
4360 Building Permits	400.00	1,500.00	1,500.00	0.00	27	2,050.00
4365 Planning & Zoning Permit Revenue	100.00	1,075.00	0.00	1,075.00	9	850.00
4370 Tideland Lease Revenue	5,748.00	56,045.10	50,000.00	6,045.10	10	37,428.89
4371 Property Lease Revenue	0.00	10,400.00	0.00	10,400.00	0	0.00
4380 Surplus & Material Sales	10.00	809.00	0.00	809.00	1	0.00
4401 Fines & Forfeitures	565.00	4,302.00	15,000.00	(10,698.00)	13	19,553.35
4402 Police Services	1,074.00	5,193.00	5,000.00	193.00	21	4,447.00
4403 DMV Services	0.00	70,202.60	95,000.00	(24,797.40)	0	100,578.00
4404 Misc. Animal Control Revenues	0.00	0.00	1,000.00	(1,000.00)	0	235.35
4405 Dog Licenses	5.35	395.70	0.00	395.70	1	634.25
4406 Reimbursement of Prisoner Costs	0.00	256.68	0.00	256.68	0	0.00
4407 Postage Reimbursement	0.00	78.55	0.00	78.55	0	0.00
4550 Interest Income	0.00	0.00	35,000.00	(35,000.00)	0	0.00
4600 Miscellaneous Revenues	0.00	5,004.39	2,000.00	3,004.39	0	1,775.00
4601 Insufficient Funds Fees Collected	0.00	0.00	100.00	(100.00)	0	50.00
4602 Miscellaneous Reimbursement	0.00	583.01	0.00	583.01	0	1,024.53
4604 Miscellaneous Library Revenues	0.00	1,700.82	1,780.00	(79.18)	0	3,932.31
4605 Copier Revenues	0.00	1,215.81	2,000.00	(784.19)	0	1,947.31
4607 Garage Charges for Fuel & Service	(4,302.00)	0.00	0.00	0.00	0	0.00
4920 Transfer from Permanent Fund	250,000.00	250,000.00	250,000.00	0.00	100	250,000.00
4925 Transfer from Secure Rural Schools	0.00	0.00	0.00	0.00	0	49,926.00
4995 Wrangell Medical Center Legacy Revenues	0.00	0.00	0.00	0.00	0	150,720.96
Total Revenues	1,282,506.32	5,779,161.15	5,627,251.20	151,909.95	22	5,958,662.72

Consolidated Statement of Activity - MTD and YTD
City and Borough of Wrangell
For 6/30/2020

Page: 2 Item c.

Borough Administration	M-T-D Actual	Y-T-D Actual	Y-T-D Encumbered	Total Actual & Encumbered	Y-T-D Budget	Y-T-D Revised Budget	Variance	% of Budget	Y-T-D Last Year Actual
001 11000 6001 Salaries & Wages	20,860.75	185,078.40	0.00	185,078.40	220,000.00	0.00	34,921.60	84.13	214,011.92
001 11000 6010 Vacation expense	1,897.53	2,043.29	0.00	2,043.29	0.00	0.00	(2,043.29)	0.00	0.00
001 11000 6100 Personnel Benefits	0.00	0.00	0.00	0.00	73,000.00	0.00	73,000.00	0.00	0.00
001 11000 6101 Employer Tax	326.61	2,639.86	0.00	2,639.86	0.00	0.00	(2,639.86)	0.00	7,941.87
001 11000 6102 PERS Retirement	4,589.39	40,269.08	0.00	40,269.08	0.00	0.00	(40,269.08)	0.00	35,792.10
001 11000 6103 SBS	1,395.08	11,470.62	0.00	11,470.62	0.00	0.00	(11,470.62)	0.00	8,368.33
001 11000 6104 457 Retirement Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
001 11000 6210 Employee Health Benefits	753.77	16,068.44	0.00	16,068.44	0.00	0.00	(16,068.44)	0.00	19,694.19
001 11000 6220 Life Insurance	12.11	346.48	0.00	346.48	0.00	0.00	(346.48)	0.00	347.16
001 11000 6222 Workers Compensation	41.61	369.13	0.00	369.13	0.00	0.00	(369.13)	0.00	1,585.04
001 11000 7001 Materials & Supplies	484.84	1,610.37	0.00	1,610.37	4,000.00	0.00	2,389.63	40.26	790.98
001 11000 7502 Phone/Internet	125.34	2,164.70	0.00	2,164.70	2,000.00	0.00	(164.70)	108.24	1,461.98
001 11000 7503 Information Technology	0.00	4.61	0.00	4.61	9,300.00	0.00	9,295.39	0.05	0.00
001 11000 7505 Travel	0.00	11,307.15	0.00	11,307.15	18,156.00	0.00	6,848.85	62.28	12,811.12
001 11000 7506 Publications & Advertising	0.00	135.00	0.00	135.00	0.00	0.00	(135.00)	0.00	0.00
001 11000 7507 Memberships & Dues	0.00	5,388.84	0.00	5,388.84	4,100.00	0.00	(1,288.84)	131.44	4,776.00
001 11000 7508 Insurance	2,014.00	23,105.06	0.00	23,105.06	86,079.00	0.00	62,973.94	26.84	34,130.80
001 11000 7519 Professional Services Contractual	0.00	13,761.59	0.00	13,761.59	0.00	25,000.00	11,238.41	0.00	270.00
001 11000 7520 Attorney, Retainer	5,464.69	61,301.39	0.00	61,301.39	125,500.00	0.00	64,198.61	48.85	74,421.53
001 11000 7521 Attorney, Misc. outside retainer	16,926.75	16,926.75	0.00	16,926.75	0.00	0.00	(16,926.75)	0.00	(2,284.84)
001 11000 7523 Legal Services Contractual	0.00	33,444.47	0.00	33,444.47	0.00	0.00	(33,444.47)	0.00	0.00
001 11000 7524 Wrangell Medical Center Legacy	0.00	2,429.10	0.00	2,429.10	25,000.00	0.00	22,570.90	9.72	172,580.40
001 11000 7530 Lobbying	8,600.00	67,200.00	0.00	67,200.00	70,000.00	0.00	2,800.00	96.00	64,600.00
001 11000 7570 Tourism Industry Expenses	0.00	10,119.88	0.00	10,119.88	20,000.00	0.00	9,880.12	50.60	9,540.32
001 11000 7576 Promotional	0.00	6,258.25	0.00	6,258.25	10,000.00	0.00	3,741.75	62.58	10,363.22
001 11000 7900 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,864.00
Total Expenses	63,492.47	513,442.46	0.00	513,442.46	667,135.00	25,000.00	178,692.54	76.96	688,066.12

Consolidated Statement of Activity - MTD and YTD
City and Borough of Wrangell
For 6/30/2020

Page: 3 Item c.

Clerk, Mayor, Assembly, & Advisory Boards	M-T-D Actual	Y-T-D Actual	Y-T-D Encumbered	Total Actual & Encumbered	Y-T-D Budget	Y-T-D Revised Budget	Variance	% of Budget	Y-T-D Last Year Actual
002 11000 6001 Salaries & Wages	7,333.34	90,047.50	0.00	90,047.50	90,000.00	0.00	(47.50)	100.05	81,581.73
002 11000 6002 Temporary Wages	0.00	246.98	0.00	246.98	500.00	0.00	253.02	49.40	306.02
002 11000 6005 Overtime	0.00	242.36	0.00	242.36	500.00	0.00	257.64	48.47	328.09
002 11000 6010 Vacation expense	0.00	1,708.37	0.00	1,708.37	0.00	0.00	(1,708.37)	0.00	0.00
002 11000 6100 Personnel Benefits	0.00	0.00	0.00	0.00	61,911.00	0.00	61,911.00	0.00	0.00
002 11000 6101 Employer Tax	98.31	1,271.62	0.00	1,271.62	0.00	0.00	(1,271.62)	0.00	1,171.10
002 11000 6102 PERS Retirement	1,613.33	19,810.43	0.00	19,810.43	0.00	0.00	(19,810.43)	0.00	22,324.18
002 11000 6103 SBS	449.53	5,624.63	0.00	5,624.63	0.00	0.00	(5,624.63)	0.00	4,972.62
002 11000 6210 Employee Health Benefits	2,572.21	30,716.60	0.00	30,716.60	0.00	0.00	(30,716.60)	0.00	29,342.95
002 11000 6220 Life Insurance	13.15	181.42	0.00	181.42	0.00	0.00	(181.42)	0.00	167.15
002 11000 6222 Workers Compensation	14.62	180.46	0.00	180.46	0.00	0.00	(180.46)	0.00	167.94
002 11000 7001 Materials & Supplies	2.99	2,033.64	1,775.00	3,808.64	4,690.00	0.00	881.36	81.21	6,237.18
002 11000 7008 Non-capital Equipment	0.00	399.00	0.00	399.00	2,250.00	0.00	1,851.00	17.73	0.00
002 11000 7502 Phone/Internet	54.89	172.55	0.00	172.55	0.00	0.00	(172.55)	0.00	0.00
002 11000 7503 Information Technology	0.00	3,325.00	0.00	3,325.00	4,005.00	0.00	680.00	83.02	180.00
002 11000 7505 Travel	0.00	19,312.15	0.00	19,312.15	15,100.00	0.00	(4,212.15)	127.90	16,039.87
002 11000 7506 Publications & Advertising	7,676.00	19,450.18	0.00	19,450.18	19,120.00	0.00	(330.18)	101.73	22,005.89
002 11000 7507 Memberships & Dues	0.00	6,322.00	0.00	6,322.00	3,610.00	0.00	(2,712.00)	175.12	99.99
002 11000 7571 Recording fees	(45.00)	283.00	0.00	283.00	500.00	0.00	217.00	56.60	329.28
002 11000 7572 Records preservation	0.00	0.00	0.00	0.00	100.00	0.00	100.00	0.00	983.18
002 11000 7573 Election Expenses & Supplies	0.00	5,304.76	0.00	5,304.76	2,000.00	0.00	(3,304.76)	265.24	2,767.69
002 11000 7574 Municipal code republishing	0.00	3,710.75	0.00	3,710.75	2,000.00	0.00	(1,710.75)	185.54	2,563.00
Total Expenses	19,783.37	210,343.40	1,775.00	212,118.40	206,286.00	0.00	(5,832.40)	102.83	191,567.86

Consolidated Statement of Activity - MTD and YTD
City and Borough of Wrangell
For 6/30/2020

Page: 4 Item c.

Finance	M-T-D Actual	Y-T-D Actual	Y-T-D Encumbered	Total Actual & Encumbered	Y-T-D Budget	Y-T-D Revised Budget	Variance	% of Budget	Y-T-D Last Year Actual
003 11000 6001 Salaries	15,236.76	263,747.38	0.00	263,747.38	242,050.00	0.00	(21,697.38)	108.96	264,263.28
003 11000 6002 Temporary Hourly Wages	891.65	2,499.24	0.00	2,499.24	0.00	0.00	(2,499.24)	0.00	0.00
003 11000 6005 Overtime	287.25	6,682.69	0.00	6,682.69	6,000.00	0.00	(682.69)	111.38	6,010.92
003 11000 6010 Vacation expense	558.28	(11,158.88)	0.00	(11,158.88)	0.00	0.00	11,158.88	0.00	0.00
003 11000 6100 Personnel Benefits	0.00	0.00	0.00	0.00	154,980.00	0.00	154,980.00	0.00	201.01
003 11000 6101 Employer Tax	290.60	4,214.54	0.00	4,214.54	0.00	0.00	(4,214.54)	0.00	3,695.17
003 11000 6102 PERS Retirement	3,415.28	56,579.35	0.00	56,579.35	0.00	0.00	(56,579.35)	0.00	72,821.21
003 11000 6103 SBS	988.45	15,424.46	0.00	15,424.46	0.00	0.00	(15,424.46)	0.00	16,589.01
003 11000 6210 Employee Health Benefits	2,359.39	59,571.34	0.00	59,571.34	0.00	0.00	(59,571.34)	0.00	65,676.71
003 11000 6220 Life Insurance	23.33	871.25	0.00	871.25	0.00	0.00	(871.25)	0.00	595.02
003 11000 6222 Workers Compensation	53.47	599.06	0.00	599.06	0.00	0.00	(599.06)	0.00	549.77
003 11000 7001 Materials & Supplies	863.77	14,577.83	681.67	15,259.50	15,000.00	0.00	(259.50)	101.73	13,127.80
003 11000 7002 Facility Repair & Maintenance	1,717.47	9,443.48	37.50	9,480.98	4,750.00	0.00	(4,730.98)	199.60	2,996.90
003 11000 7003 Custodial Supplies	72.05	1,470.51	0.00	1,470.51	0.00	0.00	(1,470.51)	0.00	2,661.02
003 11000 7004 Postage & Shipping	(2.50)	10,620.93	0.00	10,620.93	14,000.00	0.00	3,379.07	75.86	11,483.67
003 11000 7006 Computer Software, Programming & Licensing	0.00	6,530.80	0.00	6,530.80	0.00	0.00	(6,530.80)	0.00	21,717.04
003 11000 7008 Non-capital Equipment	0.00	7,412.13	0.00	7,412.13	29,300.00	0.00	21,887.87	25.30	0.00
003 11000 7009 Equipment Repair & Maintenance	0.00	2,194.24	0.00	2,194.24	5,000.00	0.00	2,805.76	43.88	3,709.14
003 11000 7011 Equipment Rental Expense	393.05	2,719.04	0.00	2,719.04	0.00	0.00	(2,719.04)	0.00	566.10
003 11000 7199 Cash Over/Short	0.00	(13.71)	0.00	(13.71)	0.00	0.00	13.71	0.00	0.00
003 11000 7501 Utilities	908.77	13,176.99	0.00	13,176.99	15,000.00	0.00	1,823.01	87.85	13,701.62
003 11000 7502 Phone/Internet	1,175.29	12,184.70	0.00	12,184.70	15,000.00	0.00	2,815.30	81.23	12,555.53
003 11000 7503 Information Technology	965.00	31,917.23	2,338.27	34,255.50	110,000.00	0.00	75,744.50	31.14	8,697.51
003 11000 7505 Travel	0.00	11,364.90	0.00	11,364.90	5,000.00	0.00	(6,364.90)	227.30	3,962.36
003 11000 7506 Publications & Advertising	0.00	1,252.00	0.00	1,252.00	0.00	0.00	(1,252.00)	0.00	8,735.79
003 11000 7507 Finance Memberships & Dues	0.00	190.00	0.00	190.00	0.00	0.00	(190.00)	0.00	0.00
003 11000 7508 Insurance	144.95	1,739.40	0.00	1,739.40	0.00	0.00	(1,739.40)	0.00	0.00
003 11000 7509 Bank & Credit Card Fees	6,172.92	76,908.64	0.00	76,908.64	0.00	0.00	(76,908.64)	0.00	0.00
003 11000 7519 Finance Professional Services	2,009.18	2,618.91	0.00	2,618.91	0.00	0.00	(2,618.91)	0.00	0.00
Contractual									
003 11000 7540 Auditing Services	0.00	30,660.33	0.00	30,660.33	55,000.00	0.00	24,339.67	55.75	68,791.31
003 11000 7550 Property Assessment Services	1,000.00	40,975.00	1,000.00	41,975.00	72,000.00	0.00	30,025.00	58.30	72,394.98
003 11000 7560 Financial Services Contractual	0.00	774.99	0.00	774.99	0.00	0.00	(774.99)	0.00	0.00
003 11000 7562 Penalties & Interest	3.29	20,311.18	0.00	20,311.18	0.00	0.00	(20,311.18)	0.00	0.00
003 11000 7576 Promotional	0.00	504.00	0.00	504.00	0.00	0.00	(504.00)	0.00	0.00
003 11000 7603 Charges from Finance	(14,167.00)	(170,004.00)	0.00	(170,004.00)	(156,960.00)	0.00	13,044.00	108.31	(168,200.28)
003 11000 7629 Charges from Capital Facilities	903.44	20,801.04	0.00	20,801.04	56,300.00	0.00	35,498.96	36.95	7,057.46
003 11000 7900 Capital Expenditures	0.00	32,526.88	0.00	32,526.88	43,000.00	0.00	10,473.12	75.64	11,008.00
003 11000 7980 Bad Debt Expense	0.00	222.67	0.00	222.67	0.00	0.00	(222.67)	0.00	0.00
Total Expenses	26,264.14	582,110.54	4,057.44	586,167.98	685,420.00	0.00	99,252.02	85.52	525,368.05

Consolidated Statement of Activity - MTD and YTD
City and Borough of Wrangell
For 6/30/2020

Page: 5 Item c.

Fire	M-T-D Actual	Y-T-D Actual	Y-T-D Encumbered	Total Actual & Encumbered	Y-T-D Budget	Y-T-D Revised Budget	Variance	% of Budget	Y-T-D Last Year Actual
012 11000 6001 Salaries & Wages	476.00	69,650.22	0.00	69,650.22	88,000.00	0.00	18,349.78	79.15	88,068.33
012 11000 6002 Temporary Wages	0.00	0.00	0.00	0.00	12,000.00	0.00	12,000.00	0.00	7,428.00
012 11000 6005 Overtime	204.24	12,391.79	0.00	12,391.79	10,000.00	0.00	(2,391.79)	123.92	9,329.15
012 11000 6010 Vacation expense	25.24	1,361.72	0.00	1,361.72	0.00	0.00	(1,361.72)	0.00	0.00
012 11000 6100 Personnel Benefits	0.00	0.00	0.00	0.00	79,570.00	0.00	79,570.00	0.00	0.00
012 11000 6101 Employer Tax	9.80	1,117.96	0.00	1,117.96	0.00	0.00	(1,117.96)	0.00	1,854.73
012 11000 6102 PERS Retirement	149.57	17,862.26	0.00	17,862.26	0.00	0.00	(17,862.26)	0.00	27,259.64
012 11000 6103 SBS	43.22	5,112.64	0.00	5,112.64	0.00	0.00	(5,112.64)	0.00	5,891.98
012 11000 6210 Employee Health Benefits	205.59	35,215.52	0.00	35,215.52	0.00	0.00	(35,215.52)	0.00	40,964.97
012 11000 6220 Life Insurance	1.20	282.24	0.00	282.24	0.00	0.00	(282.24)	0.00	329.18
012 11000 6222 Workers Compensation	16.03	1,876.60	0.00	1,876.60	0.00	0.00	(1,876.60)	0.00	2,489.78
012 11000 7001 Materials & Supplies	483.90	2,824.28	23.47	2,847.75	10,000.00	0.00	7,152.25	28.48	9,895.21
012 11000 7008 Non-capital Equipment	2,787.00	15,521.90	0.00	15,521.90	7,500.00	0.00	(8,021.90)	206.96	1,265.55
012 11000 7009 Equipment Repair & Maintenance	0.00	1,978.28	(6,493.00)	(4,514.72)	14,000.00	0.00	18,514.72	(32.25)	4,527.53
012 11000 7010 Vehicle Maintenance	6.49	15,405.12	0.00	15,405.12	35,000.00	0.00	19,594.88	44.01	37,143.83
012 11000 7100 Uniform, gear & clothing allowance	0.00	0.00	2,603.69	2,603.69	11,000.00	0.00	8,396.31	23.67	54,623.46
012 11000 7110 Fire Prevention & Education	0.00	175.00	0.00	175.00	2,000.00	0.00	1,825.00	8.75	1,165.55
012 11000 7111 Volunteer Firefighter Insurance	0.00	0.00	0.00	0.00	12,600.00	0.00	12,600.00	0.00	0.00
Expenses									
012 11000 7112 Contribution for Fire Calls	5,500.00	5,500.00	0.00	5,500.00	5,500.00	0.00	0.00	100.00	5,500.00
012 11000 7113 Fire Substation Expenses	2,328.25	5,007.39	0.00	5,007.39	5,000.00	0.00	(7.39)	100.15	278.15
012 11000 7501 Utilities	448.69	10,884.04	0.00	10,884.04	10,000.00	0.00	(884.04)	108.84	10,236.73
012 11000 7502 Phone/Internet	546.78	6,633.36	0.00	6,633.36	7,100.00	0.00	466.64	93.43	7,657.21
012 11000 7503 Information Technology	0.00	462.26	0.00	462.26	0.00	0.00	(462.26)	0.00	0.00
012 11000 7505 Travel	0.00	6,778.01	0.00	6,778.01	10,000.00	0.00	3,221.99	67.78	11,936.53
012 11000 7508 Insurance	834.07	9,208.70	0.00	9,208.70	8,263.00	0.00	(945.70)	111.44	28,448.08
012 11000 7590 Grant Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,143.78)
012 11000 7622 Charges from Garage	124.76	7,676.93	0.00	7,676.93	22,170.00	0.00	14,493.07	34.63	0.00
012 11000 7629 Fire Charges from Capital Facilities	238.81	869.84	0.00	869.84	0.00	0.00	(869.84)	0.00	0.00
012 11000 7900 Capital Expenditures	0.00	88,519.23	6,500.00	95,019.23	17,000.00	0.00	(78,019.23)	558.94	0.00
012 11000 8990 Transfer to Capital Project Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
Total Expenses	14,429.64	322,315.29	2,634.16	324,949.45	366,703.00	0.00	41,753.55	88.61	373,149.81

Consolidated Statement of Activity - MTD and YTD
City and Borough of Wrangell
For 6/30/2020

Page: 6 Item c.

Police	M-T-D Actual	Y-T-D Actual	Y-T-D Encumbered	Total Actual & Encumbered	Y-T-D Budget	Y-T-D Revised Budget	Variance	% of Budget	Y-T-D Last Year Actual
013 11000 6001 Salaries & Wages	35,435.67	478,242.87	0.00	478,242.87	405,370.00	0.00	(72,872.87)	117.98	460,343.22
013 11000 6002 Temporary Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,075.00
013 11000 6005 Overtime	1,588.51	87,229.68	0.00	87,229.68	100,000.00	0.00	12,770.32	87.23	98,868.74
013 11000 6010 Vacation expense	(354.70)	(17,890.84)	0.00	(17,890.84)	0.00	0.00	17,890.84	0.00	0.00
013 11000 6100 Personnel Benefits	0.00	0.00	0.00	0.00	273,155.00	0.00	273,155.00	0.00	0.00
013 11000 6101 Employer Tax	515.73	7,736.12	0.00	7,736.12	0.00	0.00	(7,736.12)	0.00	9,074.32
013 11000 6102 PERS Retirement	7,715.69	111,326.72	0.00	111,326.72	0.00	0.00	(111,326.72)	0.00	147,995.96
013 11000 6103 SBS	2,247.85	33,566.74	0.00	33,566.74	0.00	0.00	(33,566.74)	0.00	33,829.56
013 11000 6210 Employee Health Benefits	4,176.28	81,189.34	0.00	81,189.34	0.00	0.00	(81,189.34)	0.00	94,698.45
013 11000 6220 Life Insurance	106.15	1,164.34	0.00	1,164.34	0.00	0.00	(1,164.34)	0.00	909.43
013 11000 6222 Workers Compensation	632.59	9,447.42	0.00	9,447.42	0.00	0.00	(9,447.42)	0.00	10,351.83
013 11000 6225 Police Recruitment	0.00	1,580.25	0.00	1,580.25	0.00	0.00	(1,580.25)	0.00	0.00
013 11000 7001 Materials & Supplies	1,581.28	10,047.36	4,573.33	14,620.69	13,500.00	0.00	(1,120.69)	108.30	20,614.88
013 11000 7004 Postage & Shipping	0.00	(47.80)	0.00	(47.80)	0.00	0.00	47.80	0.00	0.00
013 11000 7005 Computer Repair & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,616.41
013 11000 7006 Software, Programming & Licensing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.40
013 11000 7009 Equipment Repair & Maintenance	0.00	5,592.92	0.00	5,592.92	4,000.00	0.00	(1,592.92)	139.82	3,365.88
013 11000 7010 Vehicle Maintenance	2,736.97	18,312.60	1,200.00	19,512.60	25,000.00	0.00	5,487.40	78.05	19,971.92
013 11000 7012 Boat Maintenance & Repair	2,455.89	3,812.76	0.00	3,812.76	10,000.00	0.00	6,187.24	38.13	1,091.11
013 11000 7014 Vehicle Impound Expenses	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00
013 11000 7101 Criminal History Records	0.00	0.00	0.00	0.00	750.00	0.00	750.00	0.00	0.00
013 11000 7102 Gear & Uniform Allowance/Expenses	625.00	3,250.00	0.00	3,250.00	5,300.00	0.00	2,050.00	61.32	2,875.00
013 11000 7103 Ammunition	0.00	5,325.04	0.00	5,325.04	7,500.00	0.00	2,174.96	71.00	5,876.53
013 11000 7104 Special Investigations	0.00	1,585.00	0.00	1,585.00	2,500.00	0.00	915.00	63.40	3,516.20
013 11000 7105 Animal Control Expenses	9.00	314.26	0.00	314.26	2,500.00	0.00	2,185.74	12.57	814.73
013 11000 7502 Phone/Internet	1,504.21	17,032.14	0.00	17,032.14	15,000.00	0.00	(2,032.14)	113.55	16,397.99
013 11000 7503 Information Technology	41.20	879.39	0.00	879.39	8,000.00	0.00	7,120.61	10.99	0.00
013 11000 7505 Travel	0.00	35,415.21	0.00	35,415.21	39,750.00	0.00	4,334.79	89.09	26,806.82
013 11000 7506 Publications & Advertising	0.00	2,080.00	0.00	2,080.00	500.00	0.00	(1,580.00)	416.00	1,093.50
013 11000 7507 Memberships & Dues	0.00	26.40	0.00	26.40	0.00	0.00	(26.40)	0.00	262.50
013 11000 7508 Insurance	2,653.48	31,447.58	0.00	31,447.58	5,149.00	0.00	(26,298.58)	610.75	19,981.61
013 11000 7513 Training	0.00	1,190.00	0.00	1,190.00	0.00	0.00	(1,190.00)	0.00	0.00
013 11000 7515 Permits, Inspections, Compliance	0.00	816.15	0.00	816.15	0.00	0.00	(816.15)	0.00	0.00
013 11000 7519 Police Professional Services	0.00	127.50	0.00	127.50	0.00	0.00	(127.50)	0.00	0.00
Contractual									
013 11000 7622 Charges from Garage	2,893.18	11,500.34	0.00	11,500.34	14,252.00	0.00	2,751.66	80.69	0.00
013 11000 7701 State of Alaska Share of DMV Services	40.00	46,103.90	0.00	46,103.90	65,000.00	0.00	18,896.10	70.93	68,387.80
013 11000 7702 State of Alaska Share of Citations	0.00	260.00	0.00	260.00	1,200.00	0.00	940.00	21.67	1,020.00
013 11000 7900 Capital Expenditures	0.00	79,081.00	0.00	79,081.00	0.00	50,000.00	(29,081.00)	0.00	39,531.00
Total Expenses	66,603.98	1,067,744.39	5,773.33	1,073,517.72	1,000,426.00	50,000.00	(23,091.72)	107.31	1,104,421.79

Consolidated Statement of Activity - MTD and YTD
City and Borough of Wrangell
For 6/30/2020

Page: 7 Item c.

Corrections & Dispatch	M-T-D Actual	Y-T-D Actual	Y-T-D Encumbered	Total Actual & Encumbered	Y-T-D Budget	Y-T-D Revised Budget	Variance	% of Budget	Y-T-D Last Year Actual
014 11000 6001 Salaries & Wages	19,356.77	231,820.92	0.00	231,820.92	278,280.00	0.00	46,459.08	83.30	242,992.05
014 11000 6005 Overtime	0.00	30,369.18	0.00	30,369.18	45,000.00	0.00	14,630.82	67.49	37,978.14
014 11000 6010 Vacation expense	810.26	3,078.65	0.00	3,078.65	0.00	0.00	(3,078.65)	0.00	0.00
014 11000 6100 Personnel Benefits	0.00	0.00	0.00	0.00	220,415.00	0.00	220,415.00	0.00	0.00
014 11000 6101 Employer Tax	269.93	3,576.61	0.00	3,576.61	0.00	0.00	(3,576.61)	0.00	3,707.46
014 11000 6102 PERS Retirement	4,284.88	57,967.44	0.00	57,967.44	0.00	0.00	(57,967.44)	0.00	76,300.56
014 11000 6103 SBS	1,236.23	16,260.97	0.00	16,260.97	0.00	0.00	(16,260.97)	0.00	16,870.89
014 11000 6210 Employee Health Benefits	6,125.45	73,105.60	0.00	73,105.60	0.00	0.00	(73,105.60)	0.00	84,174.58
014 11000 6220 Life Insurance	65.75	851.99	0.00	851.99	0.00	0.00	(851.99)	0.00	745.49
014 11000 6222 Workers Compensation	375.40	4,846.92	0.00	4,846.92	0.00	0.00	(4,846.92)	0.00	5,214.35
014 11000 7001 Materials & Supplies	0.00	77.19	0.00	77.19	3,500.00	0.00	3,422.81	2.21	1,799.44
014 11000 7106 Prisoner Meals	1,031.77	11,455.45	0.00	11,455.45	10,000.00	0.00	(1,455.45)	114.55	8,438.15
014 11000 7502 Phone/Internet	94.18	94.18	0.00	94.18	1,500.00	0.00	1,405.82	6.28	250.00
014 11000 7505 Travel	0.00	583.68	0.00	583.68	24,600.00	0.00	24,016.32	2.37	350.99
Total Expenses	33,650.62	434,088.78	0.00	434,088.78	583,295.00	0.00	149,206.22	74.42	478,822.10

Consolidated Statement of Activity - MTD and YTD
City and Borough of Wrangell
For 6/30/2020

Page: 8 Item c.

Public Safety Building	M-T-D Actual	Y-T-D Actual	Y-T-D Encumbered	Total Actual & Encumbered	Y-T-D Budget	Y-T-D Revised Budget	Variance	% of Budget	Y-T-D Last Year Actual
015 11000 6001 Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,746.95
015 11000 6002 Temporary Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	444.54
015 11000 6101 Employer Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90.89
015 11000 6102 PERS Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,340.03
015 11000 6103 SBS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	290.99
015 11000 6210 Employee Health Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,768.28
015 11000 6220 Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48.90
015 11000 6222 Workers Compensation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158.48
015 11000 7001 Materials & Supplies	525.27	606.40	0.00	606.40	0.00	0.00	(606.40)	0.00	5.00
015 11000 7002 Facility Repair & Maintenance	16,809.02	72,031.52	1,440.00	73,471.52	56,000.00	0.00	(17,471.52)	131.20	34,084.27
015 11000 7003 Custodial Supplies	0.00	1,581.78	0.00	1,581.78	3,000.00	0.00	1,418.22	52.73	2,255.39
015 11000 7010 Vehicle Maintenance & Repair	0.00	117.67	0.00	117.67	0.00	0.00	(117.67)	0.00	0.00
015 11000 7501 Utilities	7,263.23	106,357.01	2,427.06	108,784.07	120,000.00	0.00	11,215.93	90.65	119,711.03
015 11000 7502 Phone/Internet	207.04	793.65	0.00	793.65	600.00	0.00	(193.65)	132.28	321.46
015 11000 7508 Insurance	0.00	0.00	0.00	0.00	9,677.00	0.00	9,677.00	0.00	13,441.98
015 11000 7510 Engineering	0.00	7,069.68	0.00	7,069.68	0.00	0.00	(7,069.68)	0.00	7,901.25
015 11000 7621 Public Works Labor Charges	0.00	0.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00	4,459.07
015 11000 7629 Charges from Capital Facilities	5,096.01	67,760.65	0.00	67,760.65	82,500.00	0.00	14,739.35	82.13	28,731.37
015 11000 7900 Capital Expenditures	0.00	8,726.80	0.00	8,726.80	0.00	0.00	(8,726.80)	0.00	13,178.49
015 11000 8990 Transfer to Capital Project Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	363,000.00
Total Expenses	29,900.57	265,045.16	3,867.06	268,912.22	274,277.00	0.00	5,364.78	98.04	598,978.37

Consolidated Statement of Activity - MTD and YTD
City and Borough of Wrangell
For 6/30/2020

Page: 9 Item c.

Public Works	M-T-D Actual	Y-T-D Actual	Y-T-D Encumbered	Total Actual & Encumbered	Y-T-D Budget	Y-T-D Revised Budget	Variance	% of Budget	Y-T-D Last Year Actual
021 11000 6001 Salaries & Wages	17,939.39	274,579.37	0.00	274,579.37	343,100.00	0.00	68,520.63	80.03	338,153.88
021 11000 6002 Temporary Wages	2,374.40	20,405.01	0.00	20,405.01	7,500.00	0.00	(12,905.01)	272.07	10,100.16
021 11000 6005 Overtime	0.00	7,910.56	0.00	7,910.56	30,000.00	0.00	22,089.44	26.37	23,865.20
021 11000 6010 Vacation expense	71.29	(736.40)	0.00	(736.40)	0.00	0.00	736.40	0.00	0.00
021 11000 6100 Personnel Benefits	0.00	0.00	0.00	0.00	251,660.00	0.00	251,660.00	0.00	0.00
021 11000 6101 Employer Tax	429.86	5,457.08	0.00	5,457.08	0.00	0.00	(5,457.08)	0.00	5,899.36
021 11000 6102 PERS Retirement	3,946.77	61,754.63	0.00	61,754.63	0.00	0.00	(61,754.63)	0.00	101,067.87
021 11000 6103 SBS	1,104.08	17,268.71	0.00	17,268.71	0.00	0.00	(17,268.71)	0.00	22,325.55
021 11000 6210 Employee Health Benefits	6,434.91	87,857.63	0.00	87,857.63	0.00	0.00	(87,857.63)	0.00	107,748.97
021 11000 6220 Life Insurance	46.69	820.19	0.00	820.19	0.00	0.00	(820.19)	0.00	985.98
021 11000 6222 Workers Compensation	360.29	4,914.78	0.00	4,914.78	0.00	0.00	(4,914.78)	0.00	6,543.92
021 11000 6224 Unemployment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(43.31)
021 11000 7001 Materials & Supplies	293.27	2,764.94	(0.02)	2,764.92	4,000.00	0.00	1,235.08	69.12	8,705.03
021 11000 7002 Facility Repair & Maintenance	0.00	328.77	0.00	328.77	1,000.00	0.00	671.23	32.88	730.91
021 11000 7010 Vehicle Maintenance	0.00	2,991.46	0.00	2,991.46	0.00	0.00	(2,991.46)	0.00	7,462.82
021 11000 7018 Miscellaneous Tools	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	3,255.93
021 11000 7100 Uniform, gear & clothing allowance	0.00	880.29	0.00	880.29	2,600.00	0.00	1,719.71	33.86	1,819.09
021 11000 7502 Phone/Internet	537.37	6,243.10	0.00	6,243.10	7,000.00	0.00	756.90	89.19	6,697.58
021 11000 7503 Information Technology	0.00	1,208.70	0.00	1,208.70	4,000.00	0.00	2,791.30	30.22	0.00
021 11000 7505 Travel	552.88	4,032.79	0.00	4,032.79	5,388.00	0.00	1,355.21	74.85	1,651.23
021 11000 7506 Publications & Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,762.94
021 11000 7508 Insurance	1,498.46	18,378.84	0.00	18,378.84	11,511.00	0.00	(6,867.84)	159.66	4,376.55
021 11000 7515 Permits, Inspections & Compliance	0.00	13.75	0.00	13.75	0.00	0.00	(13.75)	0.00	0.00
021 11000 7519 Professional Services PW	0.00	265.00	0.00	265.00	0.00	0.00	(265.00)	0.00	0.00
021 11000 7621 Public Works Labor Charges	(9,232.59)	(165,190.30)	0.00	(165,190.30)	(285,264.00)	0.00	(120,073.70)	57.91	(207,919.08)
021 11000 7629 Charges from Capital Facilities	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	8,354.73
021 11000 7900 Capital Expenditures	0.00	77,759.61	0.00	77,759.61	0.00	80,000.00	2,240.39	0.00	0.00
Total Expenses	26,357.07	429,908.51	(0.02)	429,908.49	385,495.00	80,000.00	35,586.51	111.52	453,545.31

Consolidated Statement of Activity - MTD and YTD
City and Borough of Wrangell
For 6/30/2020

Page: 10 Item c.

Garage	M-T-D Actual	Y-T-D Actual	Y-T-D Encumbered	Total Actual & Encumbered	Y-T-D Budget	Y-T-D Revised Budget	Variance	% of Budget	Y-T-D Last Year Actual
022 11000 6001 Salaries & Wages	9,602.76	119,819.53	0.00	119,819.53	111,050.00	0.00	(8,769.53)	107.90	130,902.47
022 11000 6005 Overtime	0.00	2,891.15	0.00	2,891.15	2,500.00	0.00	(391.15)	115.65	13,339.83
022 11000 6010 Vacation expense	193.35	1,537.28	0.00	1,537.28	0.00	0.00	(1,537.28)	0.00	0.00
022 11000 6100 Personnel Benefits	0.00	0.00	0.00	0.00	97,590.00	0.00	97,590.00	0.00	0.00
022 11000 6101 Employer Tax	131.10	1,660.55	0.00	1,660.55	0.00	0.00	(1,660.55)	0.00	2,111.23
022 11000 6102 PERS Retirement	1,849.91	27,056.40	0.00	27,056.40	0.00	0.00	(27,056.40)	0.00	40,718.47
022 11000 6103 SBS	600.45	7,616.48	0.00	7,616.48	0.00	0.00	(7,616.48)	0.00	9,312.14
022 11000 6210 Employee Health Benefits	4,180.94	53,732.65	0.00	53,732.65	0.00	0.00	(53,732.65)	0.00	33,368.30
022 11000 6220 Life Insurance	24.28	352.17	0.00	352.17	0.00	0.00	(352.17)	0.00	285.60
022 11000 6222 Workers Compensation	187.41	2,468.60	0.00	2,468.60	0.00	0.00	(2,468.60)	0.00	3,016.08
022 11000 7001 Materials & Supplies	360.55	13,196.83	0.00	13,196.83	10,000.00	0.00	(3,196.83)	131.97	15,009.76
022 11000 7002 Facility Repair & Maintenance	0.00	5,647.76	0.00	5,647.76	30,000.00	0.00	24,352.24	18.83	1,671.83
022 11000 7006 Software Programming & Licensing	0.00	2,382.52	0.00	2,382.52	3,000.00	0.00	617.48	79.42	0.00
022 11000 7010 Vehicle Maintenance	33.96	353.96	0.00	353.96	0.00	0.00	(353.96)	0.00	0.00
022 11000 7015 Fuel - Automotive	3,837.03	67,356.41	0.00	67,356.41	65,000.00	0.00	(2,356.41)	103.63	64,187.99
022 11000 7017 Fuel - Heating	0.00	4,083.31	0.00	4,083.31	4,000.00	0.00	(83.31)	102.08	2,799.38
022 11000 7018 Miscellaneous Tools	104.00	2,003.02	0.00	2,003.02	1,750.00	0.00	(253.02)	114.46	2,268.82
022 11000 7100 Clothing & Gear	0.00	660.80	0.00	660.80	1,400.00	0.00	739.20	47.20	0.00
022 11000 7501 Utilities	1,112.79	21,270.65	0.00	21,270.65	20,000.00	0.00	(1,270.65)	106.35	21,940.38
022 11000 7502 Phone/Internet	1.78	38.83	0.00	38.83	0.00	0.00	(38.83)	0.00	0.00
022 11000 7503 Information Technology	1,109.99	1,688.49	0.00	1,688.49	0.00	0.00	(1,688.49)	0.00	0.00
022 11000 7505 Travel	300.00	3,359.89	0.00	3,359.89	10,000.00	0.00	6,640.11	33.60	2,289.32
022 11000 7508 Insurance	96.25	1,155.00	0.00	1,155.00	0.00	0.00	(1,155.00)	0.00	0.00
022 11000 7515 Health & Safety Permits, Inspections, Compliance	137.56	583.76	0.00	583.76	0.00	0.00	(583.76)	0.00	461.90
022 11000 7519 Professional Services Contractual	0.00	140.00	0.00	140.00	0.00	0.00	(140.00)	0.00	0.00
022 11000 7621 Public Works Labor Charges	884.41	3,666.56	0.00	3,666.56	5,000.00	0.00	1,333.44	73.33	76.32
022 11000 7622 Charges from Garage	(9,648.22)	(122,035.58)	0.00	(122,035.58)	(98,181.00)	0.00	23,854.58	124.30	(131,830.22)
022 11000 7629 Charges from Capital Facilities	82.13	5,309.26	0.00	5,309.26	7,500.00	0.00	2,190.74	70.79	3,772.75
022 11000 7900 Capital Expenditures	0.00	26,931.52	0.00	26,931.52	25,000.00	0.00	(1,931.52)	107.73	0.00
Total Expenses	15,182.43	254,927.80	0.00	254,927.80	295,609.00	0.00	40,681.20	86.24	215,702.35

Consolidated Statement of Activity - MTD and YTD
City and Borough of Wrangell
For 6/30/2020

Page: 11 Item c.

Streets	M-T-D Actual	Y-T-D Actual	Y-T-D Encumbered	Total Actual & Encumbered	Y-T-D Budget	Y-T-D Revised Budget	Variance	% of Budget	Y-T-D Last Year Actual
024 11000 6001 Streets Salaries & Wages Snow Removal	6,779.59	43,562.81	0.00	43,562.81	0.00	0.00	(43,562.81)	0.00	0.00
024 11000 6002 Streets Temporary Wages Snow Removal	0.00	1,330.53	0.00	1,330.53	0.00	0.00	(1,330.53)	0.00	0.00
024 11000 6005 Streets Overtime Snow Removal	92.75	14,835.77	0.00	14,835.77	0.00	0.00	(14,835.77)	0.00	0.00
024 11000 6010 Streets Vacation expense Snow Removal	(84.46)	1,445.63	0.00	1,445.63	0.00	0.00	(1,445.63)	0.00	0.00
024 11000 6101 Streets Employer Tax	100.65	1,066.04	0.00	1,066.04	0.00	0.00	(1,066.04)	0.00	0.00
024 11000 6102 Streets PERS Retirement	1,491.43	12,373.56	0.00	12,373.56	0.00	0.00	(12,373.56)	0.00	0.00
024 11000 6103 Streets SBS	410.39	3,548.82	0.00	3,548.82	0.00	0.00	(3,548.82)	0.00	0.00
024 11000 6210 Streets Health Insurance Premiums	1,430.98	12,215.36	0.00	12,215.36	0.00	0.00	(12,215.36)	0.00	0.00
024 11000 6220 Streets Life Insurance Snow Removal	17.46	109.80	0.00	109.80	0.00	0.00	(109.80)	0.00	0.00
024 11000 6222 Streets Workers Compensation Snow Removal	118.27	1,042.21	0.00	1,042.21	0.00	0.00	(1,042.21)	0.00	0.00
024 11000 7001 Materials & Supplies	407.86	448.64	0.00	448.64	0.00	0.00	(448.64)	0.00	163.00
024 11000 7009 Equipment Repair & Maintenance	0.00	142.00	0.00	142.00	0.00	0.00	(142.00)	0.00	0.00
024 11000 7010 Vehicle Maintenance	4,062.57	55,502.65	1,339.21	56,841.86	80,000.00	0.00	23,158.14	71.05	82,870.38
024 11000 7011 Equipment Rental Expense	0.00	490.00	0.00	490.00	10,000.00	0.00	9,510.00	4.90	3,450.00
024 11000 7030 Maintenance Materials & Supplies	720.00	67,448.27	19,640.00	87,088.27	100,000.00	0.00	12,911.73	87.09	76,539.72
024 11000 7031 Winter Street Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,705.36
024 11000 7033 Street lighting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,010.65
024 11000 7034 Crushed rock expenses	9.00	1,565.35	0.00	1,565.35	0.00	0.00	(1,565.35)	0.00	1,413.29
024 11000 7501 Utilities	1,285.69	25,040.61	0.00	25,040.61	23,000.00	0.00	(2,040.61)	108.87	21,578.06
024 11000 7621 Public Works Labor Charges	8,348.18	99,100.62	0.00	99,100.62	125,000.00	0.00	25,899.38	79.28	93,706.82
024 11000 7622 Charges from Garage	3,930.56	32,817.28	0.00	32,817.28	0.00	0.00	(32,817.28)	0.00	0.00
024 11000 7629 Charges from Capital Facilities	0.00	280.23	0.00	280.23	0.00	0.00	(280.23)	0.00	1,628.15
Total Expenses	29,120.92	374,366.18	20,979.21	395,345.39	338,000.00	0.00	(57,345.39)	116.97	301,065.43

Consolidated Statement of Activity - MTD and YTD
City and Borough of Wrangell
For 6/30/2020

Page: 12

Item c.

Cemetery

	M-T-D Actual	Y-T-D Actual	Y-T-D Encumbered	Total Actual & Encumbered	Y-T-D Budget	Y-T-D Revised Budget	Variance	% of Budget	Y-T-D Last Year Actual
026 11000 7001 Materials & Supplies	0.00	400.34	0.00	400.34	2,500.00	0.00	2,099.66	16.01	1,493.32
026 11000 7621 Public Works Labor Charges	0.00	1,099.12	0.00	1,099.12	9,000.00	0.00	7,900.88	12.21	1,091.34
026 11000 7629 Charges from Capital Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67.84
026 11000 7900 Capital Expenditures	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00
Total Expenses	0.00	1,499.46	0.00	1,499.46	61,500.00	0.00	60,000.54	2.44	2,652.50

Consolidated Statement of Activity - MTD and YTD
City and Borough of Wrangell
For 6/30/2020

Page: 13 Item c.

Capital Facilities	M-T-D Actual	Y-T-D Actual	Y-T-D Encumbered	Total Actual & Encumbered	Y-T-D Budget	Y-T-D Revised Budget	Variance	% of Budget	Y-T-D Last Year Actual
029 11000 6001 Salaries & Wages	17,127.90	223,538.96	0.00	223,538.96	230,000.00	0.00	6,461.04	97.19	188,238.29
029 11000 6002 Temporary Wages	0.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00	9,943.38
029 11000 6005 Overtime	0.00	7,805.23	0.00	7,805.23	3,000.00	0.00	(4,805.23)	260.17	2,589.50
029 11000 6010 Vacation expense	803.01	4,390.47	0.00	4,390.47	0.00	0.00	(4,390.47)	0.00	0.00
029 11000 6100 Employee Benefits	0.00	0.00	0.00	0.00	189,100.00	0.00	189,100.00	0.00	0.00
029 11000 6101 Employer Tax	252.07	3,310.58	0.00	3,310.58	0.00	0.00	(3,310.58)	0.00	3,454.63
029 11000 6102 PERS Retirement	3,768.05	50,895.62	0.00	50,895.62	0.00	0.00	(50,895.62)	0.00	53,352.45
029 11000 6103 SBS	1,099.14	14,450.46	0.00	14,450.46	0.00	0.00	(14,450.46)	0.00	11,702.15
029 11000 6210 Health Insurance Premiums	2,996.48	40,447.29	0.00	40,447.29	0.00	0.00	(40,447.29)	0.00	53,610.20
029 11000 6220 Life Insurance	53.42	671.61	0.00	671.61	0.00	0.00	(671.61)	0.00	415.15
029 11000 6222 Workers Compensation	322.02	4,459.89	0.00	4,459.89	0.00	0.00	(4,459.89)	0.00	4,314.22
029 11000 6224 Unemployment	0.00	1,023.18	0.00	1,023.18	0.00	0.00	(1,023.18)	0.00	1,690.66
029 11000 7001 Materials & Supplies	496.60	4,182.63	0.00	4,182.63	4,500.00	0.00	317.37	92.95	15,150.77
029 11000 7002 Facility Repair & Maintenance	49.19	11,484.91	0.00	11,484.91	12,500.00	0.00	1,015.09	91.88	2,161.64
029 11000 7010 Vehicle Maintenance & Repair	0.00	5,165.35	0.00	5,165.35	5,000.00	0.00	(165.35)	103.31	0.00
029 11000 7017 Fuel & Oil - Heating	0.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00	0.00
029 11000 7018 Miscellaneous Tools	257.52	4,344.75	0.00	4,344.75	5,000.00	0.00	655.25	86.90	2,488.51
029 11000 7100 Clothing & Gear	0.00	760.27	0.00	760.27	2,800.00	0.00	2,039.73	27.15	278.10
029 11000 7501 Utilities	0.00	0.00	0.00	0.00	3,000.00	0.00	3,000.00	0.00	437.76
029 11000 7502 Phone/Internet	226.82	3,551.88	0.00	3,551.88	0.00	0.00	(3,551.88)	0.00	3,471.56
029 11000 7503 Information Technology	213.99	4,123.40	0.00	4,123.40	5,600.00	0.00	1,476.60	73.63	0.00
029 11000 7505 Travel	0.00	14.99	0.00	14.99	11,290.00	0.00	11,275.01	0.13	83.88
029 11000 7506 Publications & Advertising	0.00	160.00	0.00	160.00	0.00	0.00	(160.00)	0.00	3,434.70
029 11000 7508 Insurance	95.75	1,823.19	0.00	1,823.19	0.00	0.00	(1,823.19)	0.00	0.00
029 11000 7519 Professional Services	0.00	115.00	0.00	115.00	0.00	0.00	(115.00)	0.00	19,375.00
029 11000 7622 Charges from Garage	42.23	3,100.28	0.00	3,100.28	0.00	0.00	(3,100.28)	0.00	0.00
029 11000 7629 Charges from Capital Facilities	(8,604.96)	(125,965.13)	0.00	(125,965.13)	(258,500.00)	0.00	(132,534.87)	48.73	(80,428.57)
029 11000 7900 Capital Expenditures	0.00	18,730.50	0.00	18,730.50	0.00	25,000.00	6,269.50	0.00	0.00
Total Expenses	19,199.23	282,585.31	0.00	282,585.31	216,290.00	25,000.00	(41,295.31)	130.65	295,763.98

Consolidated Statement of Activity - MTD and YTD
City and Borough of Wrangell
For 6/30/2020

Page: 14 Item c.

Community Economic Development/Planning	M-T-D Actual	Y-T-D Actual	Y-T-D Encumbered	Total Actual & Encumbered	Y-T-D Budget	Y-T-D Revised Budget	Variance	% of Budget	Y-T-D Last Year Actual
032 11000 7001 Materials & Supplies	150.00	150.00	0.00	150.00	500.00	0.00	350.00	30.00	402.00
032 11000 7505 Travel	0.00	1,578.70	0.00	1,578.70	1,600.00	0.00	21.30	98.67	1,742.30
032 11000 7506 Publications & Advertising	0.00	115.00	0.00	115.00	1,500.00	0.00	1,385.00	7.67	842.50
032 11000 7507 Memberships & Dues	433.78	919.78	0.00	919.78	430.00	0.00	(489.78)	213.90	0.00
032 11000 7511 Surveying	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,184.23
032 11000 7512 Mapping Expenses	0.00	1,321.00	0.00	1,321.00	4,000.00	0.00	2,679.00	33.03	0.00
032 11000 7578 Mapping Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,995.11
032 11000 7603 Charges from Finance	1,917.00	23,004.00	0.00	23,004.00	0.00	0.00	(23,004.00)	0.00	0.00
032 11000 8900 Transfer to Other Fund, Misc.	0.00	0.00	0.00	0.00	23,000.00	0.00	23,000.00	0.00	0.00
Total Expenses	2,500.78	27,088.48	0.00	27,088.48	31,030.00	0.00	3,941.52	87.30	15,166.14

Consolidated Statement of Activity - MTD and YTD
City and Borough of Wrangell
For 6/30/2020

Page: 15

Item c.

Community Promotion	M-T-D Actual	Y-T-D Actual	Y-T-D Encumbered	Total Actual & Encumbered	Y-T-D Budget	Y-T-D Revised Budget	Variance	% of Budget	Y-T-D Last Year Actual
033 11000 7621 Public Works Labor Charges	0.00	3,492.47	0.00	3,492.47	0.00	0.00	(3,492.47)	0.00	1,164.22
033 11000 7629 Community Promotion Charges from Capital Facilities	143.26	3,300.88	0.00	3,300.88	0.00	0.00	(3,300.88)	0.00	0.00
033 11000 7820 Senior Citizen Program Expenditures	0.00	11,500.00	0.00	11,500.00	11,500.00	0.00	0.00	100.00	12,212.18
033 11000 7822 Contribution to Chamber of Commerce	23,000.00	23,000.00	0.00	23,000.00	23,000.00	0.00	0.00	100.00	23,000.00
033 11000 7823 Contribution to Local Radio	0.00	8,500.00	0.00	8,500.00	8,500.00	0.00	0.00	100.00	8,500.00
033 11000 7826 Contribution to Volunteer Fire Department	4,000.00	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00	100.00	4,000.00
Total Expenses	27,143.26	53,793.35	0.00	53,793.35	47,000.00	0.00	(6,793.35)	114.45	48,876.40

Consolidated Statement of Activity - MTD and YTD
City and Borough of Wrangell
For 6/30/2020

Page: 16 Item c.

Library	M-T-D Actual	Y-T-D Actual	Y-T-D Encumbered	Total Actual & Encumbered	Y-T-D Budget	Y-T-D Revised Budget	Variance	% of Budget	Y-T-D Last Year Actual
034 11000 6001 Salaries & Wages	8,293.76	105,817.76	0.00	105,817.76	120,450.00	0.00	14,632.24	87.85	114,051.22
034 11000 6002 Temporary Wages	327.69	9,614.02	0.00	9,614.02	11,360.00	0.00	1,745.98	84.63	9,744.81
034 11000 6010 Vacation expense	50.16	137.85	0.00	137.85	0.00	0.00	(137.85)	0.00	0.00
034 11000 6100 Personnel Benefits	0.00	0.00	0.00	0.00	78,903.20	0.00	78,903.20	0.00	0.00
034 11000 6101 Employer Tax	137.50	2,152.86	0.00	2,152.86	0.00	0.00	(2,152.86)	0.00	2,283.40
034 11000 6102 PERS Retirement	1,824.63	23,246.68	0.00	23,246.68	0.00	0.00	(23,246.68)	0.00	31,986.24
034 11000 6103 SBS	320.83	6,399.84	0.00	6,399.84	0.00	0.00	(6,399.84)	0.00	6,995.43
034 11000 6210 Employee Health Benefits	3,388.79	45,888.99	0.00	45,888.99	0.00	0.00	(45,888.99)	0.00	46,416.82
034 11000 6220 Life Insurance	21.70	445.75	0.00	445.75	0.00	0.00	(445.75)	0.00	478.64
034 11000 6222 Workers Compensation	17.20	302.08	0.00	302.08	0.00	0.00	(302.08)	0.00	361.40
034 11000 7001 Materials & Supplies	(44.33)	4,892.15	0.00	4,892.15	5,000.00	0.00	107.85	97.84	3,311.50
034 11000 7002 Facility Repair & Maintenance	191.26	4,230.05	(92.50)	4,137.55	10,000.00	0.00	5,862.45	41.38	6,659.22
034 11000 7003 Custodial Supplies	184.55	414.04	0.00	414.04	1,000.00	0.00	585.96	41.40	653.93
034 11000 7004 Postage & Shipping	0.00	474.25	0.00	474.25	2,000.00	0.00	1,525.75	23.71	932.12
034 11000 7005 Computer Repair & Maintenance	0.00	108.00	0.00	108.00	0.00	0.00	(108.00)	0.00	9,057.99
034 11000 7120 Library Books	1,840.92	14,205.72	4,899.00	19,104.72	20,000.00	0.00	895.28	95.52	18,546.79
034 11000 7501 Utilities	550.21	9,121.04	0.00	9,121.04	9,000.00	0.00	(121.04)	101.34	8,843.33
034 11000 7502 Phone/Internet	236.32	2,660.58	0.00	2,660.58	4,400.00	0.00	1,739.42	60.47	3,090.56
034 11000 7503 Information Technology	701.00	9,713.74	0.00	9,713.74	10,000.00	0.00	286.26	97.14	655.00
034 11000 7505 Travel	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00
034 11000 7508 Insurance	428.71	5,144.52	0.00	5,144.52	2,701.00	0.00	(2,443.52)	190.47	3,232.77
034 11000 7621 Public Works Labor Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	404.69
034 11000 7629 Charges from Capital Facilities	(15.95)	522.62	0.00	522.62	9,500.00	0.00	8,977.38	5.50	3,687.17
Total Expenses	18,454.95	245,492.54	4,806.50	250,299.04	286,314.20	0.00	36,015.16	87.42	271,393.03

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Nolan Center Funds	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
Revenues								
4101 Added by import	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,670.23
4703 Sales of Merchandise & Concessions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(29.96)
4705 Facility Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
4910 Nolan Center Transfer from General Fund	0.00	76,905.00	0.00	76,905.00	153,811.00	0.00	(76,906.00)	0.00
4912 Transfer from Investments	0.00	0.00	0.00	0.00	100,000.00	0.00	(100,000.00)	100,000.00
4922 Nolan Center Transfer from Sales Tax Fund	0.00	7,200.00	0.00	7,200.00	0.00	0.00	7,200.00	0.00
4928 Transfer from Transient Tax Fund	0.00	0.00	0.00	0.00	14,400.00	0.00	(14,400.00)	13,164.25
Total Revenues	0.00	84,105.00	0.00	84,105.00	268,211.00	0.00	(184,106.00)	114,904.52
Expenses								
125 6001 Salaries	120.97	120.97	0.00	120.97	113,715.00	0.00	113,594.03	0.00
125 6002 Temporary Wages	0.00	13,173.41	0.00	13,173.41	80,000.00	0.00	66,826.59	15,179.98
125 6005 Overtime	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00	86.55
125 6010 Vacation expense	7.05	7.05	0.00	7.05	0.00	0.00	(7.05)	0.00
125 6100 Personnel Benefits	0.00	0.00	0.00	0.00	77,440.00	0.00	77,440.00	0.00
125 6101 Employer Tax	1.82	1,009.60	0.00	1,009.60	0.00	0.00	(1,009.60)	1,167.87
125 6102 PERS Retirement	26.67	26.67	0.00	26.67	0.00	0.00	(26.67)	1,670.23
125 6103 SBS	7.86	7.86	0.00	7.86	0.00	0.00	(7.86)	0.00
125 6210 Employee Health Benefits	14.13	14.13	0.00	14.13	0.00	0.00	(14.13)	0.00
125 6220 Life Insurance	0.23	0.23	0.00	0.23	0.00	0.00	(0.23)	0.00
125 6222 Workers Compensation	0.24	391.51	0.00	391.51	0.00	0.00	(391.51)	453.05
125 7001 Materials & Supplies	1,187.38	4,640.03	0.00	4,640.03	6,900.00	0.00	2,259.97	5,197.32
125 7002 Facility Repair & Maintenance	4,807.76	53,511.01	21,390.65	74,901.66	46,500.00	0.00	(28,401.66)	14,049.92
125 7003 Custodial Supplies	0.00	2,768.09	0.00	2,768.09	2,000.00	0.00	(768.09)	1,299.68
125 7004 Postage & Shipping	0.00	491.94	0.00	491.94	300.00	0.00	(191.94)	376.18
125 7008 Non-capital Equipment	0.00	3,115.61	0.00	3,115.61	4,000.00	0.00	884.39	2,029.09
125 7009 Equipment Repair & Maintenance	0.00	1,624.87	0.00	1,624.87	4,000.00	0.00	2,375.13	1,132.52
125 7017 Fuel & Oil - Heating	0.00	3,542.68	0.00	3,542.68	10,000.00	0.00	6,457.32	6,222.95
125 7501 Utilities	4,056.92	67,902.65	0.00	67,902.65	80,000.00	0.00	12,097.35	74,418.72
125 7502 Phone/Internet	622.16	7,909.22	0.00	7,909.22	9,000.00	0.00	1,090.78	9,160.07
125 7503 Nolan Center Facility Information Technology	35.95	35.95	0.00	35.95	0.00	0.00	(35.95)	0.00
125 7504 Nolan Center Facility Web hosting	0.00	49.90	0.00	49.90	0.00	0.00	(49.90)	0.00
125 7508 Insurance	1,260.11	15,121.32	0.00	15,121.32	9,691.00	0.00	(5,430.32)	10,676.38
125 7509 Credit card processing & bank fees	35.00	150.00	0.00	150.00	0.00	0.00	(150.00)	0.00
125 7605 Allocated Building Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(141,331.58)
125 7621 Public Works Labor Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98.41
125 7629 Charges from Capital Facilities	0.00	4,993.10	0.00	4,993.10	22,800.00	0.00	17,806.90	4,783.31
125 7900 Capital Expenditures	0.00	32,523.00	24,923.00	57,446.00	35,000.00	0.00	(22,446.00)	0.00
Total Expenses	12,184.25	213,130.80	46,313.65	259,444.45	503,346.00	0.00	243,901.55	6,670.65
Excess Revenue Over (Under) Expenditures	(12,184.25)	(129,025.80)	(46,313.65)	(175,339.45)	(235,135.00)	0.00	(428,007.55)	108,233.87

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Museum Fund	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
Revenues								
4101 State of AK PERS Revenue	0.00	0.00	0.00	0.00	3,550.00	0.00	(3,550.00)	0.00
4550 Interest Income	0.00	0.00	0.00	0.00	50.00	0.00	(50.00)	0.00
4610 Deposits Clearing Account	0.00	482.23	0.00	482.23	0.00	0.00	482.23	0.00
4690 Donations	1,300.00	4,800.00	0.00	4,800.00	3,000.00	0.00	1,800.00	0.00
4701 Admissions/User Fees	0.00	22,672.41	0.00	22,672.41	40,000.00	0.00	(17,327.59)	13,068.07
4703 Sales of Merchandise & Concessions	359.42	64,938.03	0.00	64,938.03	90,000.00	0.00	(25,061.97)	121,189.19
Total Revenues	1,659.42	92,892.67	0.00	92,892.67	136,600.00	0.00	(43,707.33)	134,257.26
Expenses								
121 6001 Salaries	2,109.87	7,384.55	0.00	7,384.55	0.00	0.00	(7,384.55)	5,658.36
121 6002 Temporary Wages	0.00	22,622.28	0.00	22,622.28	0.00	0.00	(22,622.28)	34,302.58
121 6005 Overtime	0.00	32.16	0.00	32.16	0.00	0.00	(32.16)	318.62
121 6010 Vacation expense	88.65	354.60	0.00	354.60	0.00	0.00	(354.60)	0.00
121 6101 Employer Tax	31.88	1,845.28	0.00	1,845.28	0.00	0.00	(1,845.28)	2,663.00
121 6102 PERS Retirement	464.17	1,624.60	0.00	1,624.60	0.00	0.00	(1,624.60)	(5,898.79)
121 6103 SBS	134.77	474.40	0.00	474.40	0.00	0.00	(474.40)	402.45
121 6210 Employee Health Benefits	13.80	116.25	0.00	116.25	0.00	0.00	(116.25)	4,139.46
121 6220 Life Insurance	8.55	63.10	0.00	63.10	0.00	0.00	(63.10)	12.49
121 6222 Workers Compensation	4.20	65.16	0.00	65.16	0.00	0.00	(65.16)	180.55
121 7001 Materials & Supplies	8.97	398.77	0.00	398.77	0.00	0.00	(398.77)	0.00
121 7050 Concessions & Merchandise for Resale	85.11	26,129.29	0.00	26,129.29	40,000.00	0.00	13,870.71	33,823.82
121 7055 Museum Exhibits	50.45	6,823.86	0.00	6,823.86	3,000.00	0.00	(3,823.86)	227.20
121 7505 Travel	0.00	3,695.56	0.00	3,695.56	5,000.00	0.00	1,304.44	2,154.61
121 7506 Publications & Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	413.40
121 7507 Memberships & Dues	540.00	540.00	0.00	540.00	0.00	0.00	(540.00)	0.00
121 7508 Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.10
121 7509 Bank & Credit Card Fees	0.00	1,842.42	0.00	1,842.42	500.00	0.00	(1,342.42)	2,221.30
121 7577 Asset Preservation & Management	0.00	1,253.36	0.00	1,253.36	1,500.00	0.00	246.64	687.91
121 7605 Allocated Building Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,425.84
121 7629 Museum Charges from Capital Facilities	0.00	1,109.68	0.00	1,109.68	0.00	0.00	(1,109.68)	0.00
Total Expenses	3,540.42	76,375.32	0.00	76,375.32	50,000.00	0.00	(26,375.32)	147,932.90
Excess Revenue Over (Under) Expenditures	(1,881.00)	16,517.35	0.00	16,517.35	86,600.00	0.00	(17,332.01)	(13,675.64)

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Civic Center	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
Revenues								
4705 Facility Rental	0.00	15,196.12	0.00	15,196.12	20,000.00	0.00	(4,803.88)	19,996.29
4707 Equipment Rental	0.00	0.00	0.00	0.00	5,000.00	0.00	(5,000.00)	0.00
4708 Event Revenue	0.00	7,881.73	0.00	7,881.73	5,000.00	0.00	2,881.73	0.00
4912 Transfer from Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00
Total Revenues	0.00	23,077.85	0.00	23,077.85	30,000.00	0.00	(6,922.15)	119,996.29
Expenses								
122 6001 Salaries & Wages	5,681.67	103,123.62	0.00	103,123.62	0.00	0.00	(103,123.62)	80,814.86
122 6002 Temporary Wages	0.00	3,519.44	0.00	3,519.44	0.00	0.00	(3,519.44)	26,762.66
122 6005 Overtime	0.00	327.28	0.00	327.28	0.00	0.00	(327.28)	2,417.30
122 6010 Vacation expense	330.45	1,717.68	0.00	1,717.68	0.00	0.00	(1,717.68)	0.00
122 6101 Employer Tax	85.47	1,759.38	0.00	1,759.38	0.00	0.00	(1,759.38)	3,327.45
122 6102 PERS Retirement	1,249.91	22,732.18	0.00	22,732.18	0.00	0.00	(22,732.18)	18,032.80
122 6103 SBS	368.52	6,439.29	0.00	6,439.29	0.00	0.00	(6,439.29)	5,169.13
122 6210 Employee Health Benefits	662.02	16,543.92	0.00	16,543.92	0.00	0.00	(16,543.92)	18,380.98
122 6220 Life Insurance	10.91	272.57	0.00	272.57	0.00	0.00	(272.57)	195.35
122 6222 Workers Compensation	11.33	250.91	0.00	250.91	0.00	0.00	(250.91)	1,334.42
122 7001 Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	188.92
122 7002 Facility Repair & Maintenance	0.00	12.99	0.00	12.99	0.00	0.00	(12.99)	0.00
122 7052 Civic Center Civic Center Event	0.00	5,591.08	0.00	5,591.08	0.00	0.00	(5,591.08)	0.00
Expenditures								
122 7505 Travel	0.00	350.00	0.00	350.00	0.00	0.00	(350.00)	0.00
122 7506 Publications & Advertising	1.00	6,680.20	0.00	6,680.20	10,000.00	0.00	3,319.80	6,948.68
122 7507 Memberships & Dues	48.00	1,678.39	0.00	1,678.39	1,500.00	0.00	(178.39)	1,204.60
122 7605 Allocated Building Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,425.84
122 7629 Civic Center Charges from Capital	1,284.01	6,723.37	0.00	6,723.37	0.00	0.00	(6,723.37)	0.00
Facilities								
Total Expenses	9,733.29	177,722.30	0.00	177,722.30	11,500.00	0.00	(166,222.30)	231,202.99
Excess Revenue Over (Under) Expenditures	(9,733.29)	(154,644.45)	0.00	(154,644.45)	18,500.00	0.00	159,300.15	(111,206.70)

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Theater Fund	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
Revenues								
4701 Admissions/User Fees	0.00	33,509.59	0.00	33,509.59	50,000.00	0.00	(16,490.41)	46,897.97
4703 Sales of Merchandise & Concessions	1,345.98	38,310.10	0.00	38,310.10	50,000.00	0.00	(11,689.90)	47,058.43
4705 Facility Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	275.10
Total Revenues	1,345.98	71,819.69	0.00	71,819.69	100,000.00	0.00	(28,180.31)	94,231.50
Expenses								
123 6001 Salaries	0.00	4,889.04	0.00	4,889.04	0.00	0.00	(4,889.04)	823.25
123 6002 Temporary Wages	1,200.31	15,356.71	0.00	15,356.71	0.00	0.00	(15,356.71)	17,311.80
123 6005 Overtime	0.00	314.39	0.00	314.39	0.00	0.00	(314.39)	370.34
123 6010 Vacation expense	0.00	43.76	0.00	43.76	0.00	0.00	(43.76)	0.00
123 6101 Employer Tax	91.82	1,248.25	0.00	1,248.25	0.00	0.00	(1,248.25)	1,365.22
123 6102 PERS Retirement	0.00	1,144.95	0.00	1,144.95	0.00	0.00	(1,144.95)	181.16
123 6103 SBS	0.00	321.72	0.00	321.72	0.00	0.00	(321.72)	52.53
123 6210 Health Insurance Premiums	0.00	999.34	0.00	999.34	0.00	0.00	(999.34)	0.00
123 6220 Life Insurance	0.00	16.45	0.00	16.45	0.00	0.00	(16.45)	2.83
123 6222 Workers Compensation	23.69	228.27	0.00	228.27	0.00	0.00	(228.27)	248.79
123 7001 Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	573.24
123 7050 Concessions & Merchandise for Resale	468.81	11,194.80	0.00	11,194.80	20,000.00	0.00	8,805.20	17,561.63
123 7506 Publications & Advertising	0.00	2,084.25	0.00	2,084.25	2,500.00	0.00	415.75	1,571.94
123 7605 Allocated Building Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,479.90
123 7830 Film Expense	0.00	17,019.97	0.00	17,019.97	30,000.00	0.00	12,980.03	20,952.67
Total Expenses	1,784.63	54,861.90	0.00	54,861.90	52,500.00	0.00	(2,361.90)	69,495.30
Excess Revenue Over (Under) Expenditures	(438.65)	16,957.79	0.00	16,957.79	47,500.00	0.00	(25,818.41)	24,736.20

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Sales Tax Fund	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
Revenues								
4020 Sales Taxes	56,926.95	3,054,793.43	0.00	3,054,793.43	2,670,000.00	0.00	384,793.43	2,118,977.59
4025 Sales Tax Penalties & Interest	366.02	366.02	0.00	366.02	0.00	0.00	366.02	0.00
4602 Miscellaneous Reimbursement	0.00	0.00	0.00	0.00	85,000.00	0.00	(85,000.00)	0.00
4690 Donations	0.00	0.00	0.00	0.00	56,190.00	0.00	(56,190.00)	0.00
Total Revenues	57,292.97	3,055,159.45	0.00	3,055,159.45	2,811,190.00	0.00	243,969.45	2,118,977.59
Expenses								
000 8910 Transfer to General Fund	432,521.00	2,077,260.00	0.00	2,077,260.00	1,802,000.00	0.00	(275,260.00)	2,117,651.09
Total Expenses	432,521.00	2,077,260.00	0.00	2,077,260.00	1,802,000.00	0.00	(275,260.00)	2,117,651.09
Excess Revenue Over (Under) Expenditures	(375,228.03)	977,899.45	0.00	977,899.45	1,009,190.00	0.00	519,229.45	1,326.50

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Parks & Recreation Fund	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
Revenues								
4101 Parks & Recreation PERS On-behalf Revenue	0.00	0.00	0.00	0.00	6,840.00	0.00	(6,840.00)	0.00
4550 Parks & Recreation Interest Income	0.00	0.00	0.00	0.00	15,000.00	0.00	(15,000.00)	58,846.51
4703 Parks & Recreation Sales of Merchandise & Concessions	0.00	0.00	0.00	0.00	750.00	0.00	(750.00)	0.00
4910 Parks & Recreation Transfer from General Fund	0.00	591,568.50	0.00	591,568.50	788,758.00	0.00	(197,189.50)	0.00
4922 Parks & Recreation Transfer from Sales Tax Fund	0.00	29,000.00	0.00	29,000.00	29,000.00	0.00	0.00	0.00
Total Revenues	0.00	620,568.50	0.00	620,568.50	840,348.00	0.00	(219,779.50)	58,846.51
Expenses								
140 6001 Salaries & Wages	0.00	0.00	0.00	0.00	140,000.00	0.00	140,000.00	0.00
140 6005 Overtime	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00
140 6100 Personnel Benefits	0.00	0.00	0.00	0.00	81,000.00	0.00	81,000.00	0.00
140 6224 Parks & Recreation Fund Parks & Recreation Unemployment	0.00	(260.00)	0.00	(260.00)	0.00	0.00	260.00	0.00
000 7509 Parks & Recreation Fund Credit card processing & bank fees	0.00	1.02	0.00	1.02	0.00	0.00	(1.02)	0.00
140 7001 Materials & Supplies	144.05	6,968.94	0.00	6,968.94	18,000.00	0.00	11,031.06	0.00
140 7502 Phone/Internet	0.00	0.00	0.00	0.00	7,285.00	0.00	7,285.00	0.00
140 7503 Information Technology	68.99	6,540.27	0.00	6,540.27	4,230.00	0.00	(2,310.27)	0.00
140 7505 Travel	0.00	6,196.28	0.00	6,196.28	16,920.00	0.00	10,723.72	0.00
140 7506 Publications & Advertising	0.00	848.14	0.00	848.14	2,500.00	0.00	1,651.86	0.00
140 7508 Insurance	0.00	0.00	0.00	0.00	5,668.00	0.00	5,668.00	0.00
140 7509 Credit card processing & bank fees	18.50	571.32	0.00	571.32	2,000.00	0.00	1,428.68	0.00
140 7515 Health & Safety Permits, Inspections, Compliance	0.00	755.00	0.00	755.00	3,430.00	0.00	2,675.00	0.00
Total Expenses	231.54	21,620.97	0.00	21,620.97	283,033.00	0.00	261,412.03	0.00
Excess Revenue Over (Under) Expenditures	(231.54)	598,947.53	0.00	598,947.53	557,315.00	0.00	(481,191.53)	58,846.51

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Pool	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
Revenues								
4101 PERS On-behalf Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,927.66
4610 Deposits Clearing Account	0.00	6,762.00	0.00	6,762.00	0.00	0.00	6,762.00	24.00
4701 Admissions/User Fees	842.25	40,358.27	0.00	40,358.27	48,000.00	0.00	(7,641.73)	53,587.94
4702 Program Revenues	0.00	0.00	0.00	0.00	8,000.00	0.00	(8,000.00)	0.00
4703 Sales of Merchandise & Concessions	0.00	393.20	0.00	393.20	0.00	0.00	393.20	795.15
4705 Facility Rental	100.00	4,716.05	0.00	4,716.05	5,000.00	0.00	(283.95)	5,463.29
4714 Locker Rental	0.00	204.60	0.00	204.60	0.00	0.00	204.60	362.70
4910 Transfer from General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	321,766.40
4922 Transfer from Sales Tax Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,000.00
Total Revenues	942.25	52,434.12	0.00	52,434.12	61,000.00	0.00	(8,565.88)	414,927.14
Expenses								
141 6001 Salaries & Wages	5,120.27	68,555.22	0.00	68,555.22	0.00	0.00	(68,555.22)	69,803.94
141 6002 Temporary Wages	3,603.71	59,529.53	0.00	59,529.53	70,000.00	0.00	10,470.47	70,926.21
141 6005 Overtime	644.21	1,483.45	0.00	1,483.45	500.00	0.00	(983.45)	1,294.29
141 6010 Vacation expense	334.70	22.83	0.00	22.83	0.00	0.00	(22.83)	0.00
141 6100 Personnel Benefits	0.00	0.00	0.00	0.00	8,400.00	0.00	8,400.00	0.00
141 6101 Employer Tax	364.95	5,568.60	0.00	5,568.60	0.00	0.00	(5,568.60)	6,526.42
141 6102 PERS Retirement	1,256.03	15,287.49	0.00	15,287.49	0.00	0.00	(15,287.49)	17,799.09
141 6103 SBS	370.50	4,261.08	0.00	4,261.08	0.00	0.00	(4,261.08)	4,447.27
141 6210 Employee Health Benefits	1,044.02	14,095.41	0.00	14,095.41	0.00	0.00	(14,095.41)	13,294.66
141 6220 Life Insurance	16.74	237.54	0.00	237.54	0.00	0.00	(237.54)	239.43
141 6222 Workers Compensation	232.16	3,269.76	0.00	3,269.76	0.00	0.00	(3,269.76)	3,642.79
141 7001 Materials & Supplies	116.70	4,293.91	0.00	4,293.91	0.00	0.00	(4,293.91)	11,912.19
141 7002 Facility Repair & Maintenance	1,705.46	15,111.84	(22,609.00)	(7,497.16)	65,000.00	0.00	72,497.16	31,733.16
141 7008 Non-capital Equipment	0.00	20,269.82	0.00	20,269.82	20,000.00	0.00	(269.82)	0.00
141 7009 Equipment Repair & Maintenance	0.00	0.00	0.00	0.00	7,000.00	0.00	7,000.00	0.00
141 7021 Water Treatment Chemicals	0.00	13,573.36	1,115.93	14,689.29	13,200.00	0.00	(1,489.29)	11,676.70
141 7501 Utilities	3,005.84	72,547.48	0.00	72,547.48	106,000.00	0.00	33,452.52	86,564.31
141 7502 Phone/Internet	431.31	5,104.60	0.00	5,104.60	0.00	0.00	(5,104.60)	5,039.65
141 7503 Information Technology	0.00	26.26	0.00	26.26	0.00	0.00	(26.26)	0.00
141 7505 Travel	110.00	575.35	0.00	575.35	0.00	0.00	(575.35)	3,928.95
141 7506 Publications & Advertising	0.00	1,168.97	0.00	1,168.97	0.00	0.00	(1,168.97)	549.00
141 7508 Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,999.96
141 7509 Bank & Credit Card Fees	0.00	1,264.83	0.00	1,264.83	0.00	0.00	(1,264.83)	2,035.25
141 7515 Permits, Inspections & Compliance	0.00	6,372.12	0.00	6,372.12	0.00	0.00	(6,372.12)	3,756.00
141 7621 Public Works Labor Charges	0.00	145.01	0.00	145.01	0.00	0.00	(145.01)	629.52
141 7629 Charges from Capital Facilities	0.00	235.41	0.00	235.41	19,000.00	0.00	18,764.59	292.67
141 7900 Capital Expenditures	0.00	0.00	0.00	0.00	90,000.00	0.00	90,000.00	0.00
141 8990 Transfer to Capital Project Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,950.00
Total Expenses	18,356.60	312,999.87	(21,493.07)	291,506.80	399,100.00	0.00	107,593.20	389,041.46
Excess Revenue Over (Under) Expenditures	(17,414.35)	(260,565.75)	21,493.07	(239,072.68)	(338,100.00)	0.00	(116,159.08)	25,885.68

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Parks	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
Revenues								
4701 Admissions/User Fees	180.00	3,695.25	0.00	3,695.25	0.00	0.00	3,695.25	3,894.00
4705 Facility Rental	0.00	0.00	0.00	0.00	5,000.00	0.00	(5,000.00)	0.00
Total Revenues	180.00	3,695.25	0.00	3,695.25	5,000.00	0.00	(1,304.75)	3,894.00
Expenses								
142 6002 Temporary Wages	4,844.63	26,785.90	0.00	26,785.90	30,240.00	0.00	3,454.10	23,015.47
142 6005 Overtime	12.37	679.77	0.00	679.77	2,000.00	0.00	1,320.23	515.54
142 6100 Personnel Benefits	0.00	0.00	0.00	0.00	3,628.80	0.00	3,628.80	0.00
142 6101 Employer Tax	371.57	2,101.12	0.00	2,101.12	0.00	0.00	(2,101.12)	1,800.12
142 6222 Workers Compensation	124.79	697.59	0.00	697.59	0.00	0.00	(697.59)	658.63
142 6224 Unemployment	0.00	172.00	0.00	172.00	0.00	0.00	(172.00)	3,894.80
142 7001 Materials & Supplies	631.04	5,841.27	0.00	5,841.27	7,250.00	0.00	1,408.73	6,374.00
142 7002 Facility Repair & Maintenance	69.93	2,743.31	1,409.31	4,152.62	38,650.00	0.00	34,497.38	11,386.48
142 7008 Non-capital Equipment	4,321.93	4,321.93	0.00	4,321.93	24,000.00	0.00	19,678.07	0.00
142 7009 Equipment Repair & Maintenance	0.00	189.99	0.00	189.99	1,500.00	0.00	1,310.01	0.00
142 7010 Vehicle Maintenance	0.00	3,069.64	0.00	3,069.64	12,000.00	0.00	8,930.36	3,395.01
142 7100 Uniform, gear & clothing allowance	109.90	109.90	0.00	109.90	0.00	0.00	(109.90)	0.00
142 7501 Utilities	640.18	11,017.07	0.00	11,017.07	10,000.00	0.00	(1,017.07)	11,131.36
142 7505 Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	510.03
142 7506 Publications & Advertising	0.00	504.00	0.00	504.00	0.00	0.00	(504.00)	705.00
142 7508 Insurance	1,043.99	12,527.88	0.00	12,527.88	0.00	0.00	(12,527.88)	1,157.84
142 7621 Public Works Labor Charges	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00	707.36
142 7622 Charges from Garage	632.66	3,330.80	0.00	3,330.80	4,751.00	0.00	1,420.20	0.00
142 7629 Charges from Capital Facilities	373.80	5,454.77	0.00	5,454.77	0.00	0.00	(5,454.77)	376.68
Total Expenses	13,176.79	79,546.94	1,409.31	80,956.25	136,019.80	0.00	55,063.55	65,628.32
Excess Revenue Over (Under) Expenditures	(12,996.79)	(75,851.69)	(1,409.31)	(77,261.00)	(131,019.80)	0.00	(56,368.30)	(61,734.32)

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Recreation	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
Revenues								
4701 Admissions/User Fees	0.00	19,921.72	0.00	19,921.72	0.00	0.00	19,921.72	27,463.67
4702 Program Revenues	0.00	(525.00)	0.00	(525.00)	21,000.00	0.00	(21,525.00)	0.00
4705 Facility Rental	0.00	0.00	0.00	0.00	5,000.00	0.00	(5,000.00)	0.00
4716 Community Contractor Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,075.76
Total Revenues	0.00	19,396.72	0.00	19,396.72	26,000.00	0.00	(6,603.28)	29,539.43
Expenses								
143 6001 Salaries & Wages	5,120.27	68,555.15	0.00	68,555.15	0.00	0.00	(68,555.15)	69,803.82
143 6002 Temporary Wages	78.97	12,750.73	0.00	12,750.73	26,202.00	0.00	13,451.27	18,992.55
143 6005 Overtime	589.12	1,055.35	0.00	1,055.35	500.00	0.00	(555.35)	1,437.62
143 6010 Vacation expense	334.69	22.67	0.00	22.67	0.00	0.00	(22.67)	0.00
143 6100 Personnel Benefits	0.00	0.00	0.00	0.00	3,144.24	0.00	3,144.24	0.00
143 6101 Employer Tax	91.08	1,957.13	0.00	1,957.13	0.00	0.00	(1,957.13)	2,494.92
143 6102 PERS Retirement	1,256.06	15,287.17	0.00	15,287.17	0.00	0.00	(15,287.17)	14,001.24
143 6103 SBS	370.50	4,260.88	0.00	4,260.88	0.00	0.00	(4,260.88)	4,447.09
143 6210 Employee Health Benefits	1,016.49	13,898.55	0.00	13,898.55	0.00	0.00	(13,898.55)	13,199.37
143 6220 Life Insurance	16.76	228.90	0.00	228.90	0.00	0.00	(228.90)	216.42
143 6222 Workers Compensation	141.80	2,086.26	0.00	2,086.26	0.00	0.00	(2,086.26)	2,361.99
143 7001 Materials & Supplies	46.84	2,922.06	0.00	2,922.06	0.00	0.00	(2,922.06)	4,530.83
143 7002 Facility Repair & Maintenance	456.57	6,934.30	0.00	6,934.30	18,500.00	0.00	11,565.70	14,065.37
143 7008 Non-capital Equipment	0.00	1,908.07	0.00	1,908.07	4,000.00	0.00	2,091.93	0.00
143 7009 Equipment Repair & Maintenance	0.00	197.88	0.00	197.88	1,000.00	0.00	802.12	0.00
143 7501 Utilities	294.95	7,986.69	0.00	7,986.69	7,500.00	0.00	(486.69)	7,653.91
143 7502 Phone/Internet	162.70	1,810.62	0.00	1,810.62	0.00	0.00	(1,810.62)	2,192.82
143 7505 Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,100.74
143 7506 Publications & Advertising	0.00	369.00	0.00	369.00	0.00	0.00	(369.00)	312.00
143 7508 Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,698.28
143 7515 Permits, Inspections & Compliance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	490.00
143 7629 Charges from Capital Facilities	0.00	299.26	0.00	299.26	17,100.00	0.00	16,800.74	4,766.34
Total Expenses	9,976.80	142,530.67	0.00	142,530.67	77,946.24	0.00	(64,584.43)	169,765.31
Excess Revenue Over (Under) Expenditures	(9,976.80)	(123,133.95)	0.00	(123,133.95)	(51,946.24)	0.00	57,981.15	(140,225.88)

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Transient Tax Fund	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
Revenues								
4080 Bed (Transient) Tax	251.85	54,665.87	0.00	54,665.87	50,000.00	0.00	4,665.87	46,604.27
4085 Bed Tax Penalties & Interest	0.00	395.49	0.00	395.49	1,000.00	0.00	(604.51)	83.21
4550 Interest Income	0.00	0.00	0.00	0.00	250.00	0.00	(250.00)	0.00
4606 Ad Revenue	0.00	5,172.00	0.00	5,172.00	15,000.00	0.00	(9,828.00)	879.00
Total Revenues	251.85	60,233.36	0.00	60,233.36	66,250.00	0.00	(6,016.64)	47,566.48
Expenses								
000 7001 Materials & Supplies	0.00	186.67	0.00	186.67	0.00	0.00	(186.67)	748.26
000 7004 Postage & Shipping	0.00	299.25	0.00	299.25	1,500.00	0.00	1,200.75	6.99
000 7502 Phone/Internet	54.76	922.65	0.00	922.65	1,000.00	0.00	77.35	1,133.64
000 7504 Web hosting	0.00	2,169.55	0.00	2,169.55	1,500.00	0.00	(669.55)	5.99
000 7505 Travel	0.00	10,696.55	0.00	10,696.55	13,000.00	0.00	2,303.45	9,597.92
000 7506 Publications & Advertising	450.00	15,018.40	0.00	15,018.40	18,000.00	0.00	2,981.60	12,294.25
000 7507 Memberships & Dues	1,550.00	5,525.00	1,000.00	6,525.00	5,000.00	0.00	(1,525.00)	2,150.00
000 7576 Promotional	65.88	2,292.17	0.00	2,292.17	32,000.00	0.00	29,707.83	14,970.24
000 8921 Transfer to Nolan Center	0.00	0.00	0.00	0.00	12,000.00	0.00	12,000.00	12,000.00
Total Expenses	2,120.64	37,110.24	1,000.00	38,110.24	84,000.00	0.00	45,889.76	52,907.29
Excess Revenue Over (Under) Expenditures	(1,868.79)	23,123.12	(1,000.00)	22,123.12	(17,750.00)	0.00	(51,906.40)	(5,340.81)

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Wrangell Municipal Light & Power	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
Revenues								
4101 State of AK PERS Revenue	0.00	0.00	0.00	0.00	21,450.00	0.00	(21,450.00)	6,171.01
5010 Residential Kwh Sales	109,969.42	1,764,633.05	0.00	1,764,633.05	1,550,000.00	0.00	214,633.05	1,606,454.24
5011 Small Commercial Kwh Sales	77,148.44	1,317,527.47	0.00	1,317,527.47	1,300,000.00	0.00	17,527.47	1,284,944.27
5012 Large Commercial Kwh Sales	50,494.79	835,580.82	0.00	835,580.82	900,000.00	0.00	(64,419.18)	879,864.18
5015 Fuel Surcharge	0.00	65,689.38	0.00	65,689.38	410,000.00	0.00	(344,310.62)	42,186.51
5018 Labor Charges	0.00	0.00	0.00	0.00	5,500.00	0.00	(5,500.00)	325.00
5020 Electric fees & permits	1,223.50	2,573.50	0.00	2,573.50	7,500.00	0.00	(4,926.50)	1,912.75
5021 Write-offs Collected	0.00	0.00	0.00	0.00	2,500.00	0.00	(2,500.00)	0.00
5022 Service Charges	607.50	13,632.50	0.00	13,632.50	5,500.00	0.00	8,132.50	10,300.00
5029 Write-offs Collected at City Hall	51.00	3,676.47	0.00	3,676.47	0.00	0.00	3,676.47	1,562.75
5030 Equipment Rental	0.00	42,900.00	0.00	42,900.00	1,500.00	0.00	41,400.00	43,067.50
5031 Pole Rental	0.00	2,251.80	0.00	2,251.80	36,920.00	0.00	(34,668.20)	42,760.00
5032 Late Fees	(5.34)	8,841.24	0.00	8,841.24	20,000.00	0.00	(11,158.76)	13,830.64
5033 Investment income	0.00	0.00	0.00	0.00	6,000.00	0.00	(6,000.00)	0.00
5034 Material Sales	0.00	2,516.49	0.00	2,516.49	15,000.00	0.00	(12,483.51)	1,358.90
5035 SEAPA Rebate	0.00	0.00	0.00	0.00	74,108.00	0.00	(74,108.00)	172,014.29
5036 PERS Termination Liability Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58,573.34
Total Revenues	239,489.31	4,059,822.72	0.00	4,059,822.72	4,355,978.00	0.00	(296,155.28)	4,165,325.38
Expenses								
201 6001 Salaries	13,027.56	141,381.58	0.00	141,381.58	141,210.00	0.00	(171.58)	100,773.73
201 6002 Temporary Wages	0.00	0.00	0.00	0.00	2,500.00	0.00	2,500.00	29,250.00
201 6005 Overtime	0.00	1,052.03	0.00	1,052.03	500.00	0.00	(552.03)	878.18
201 6010 Vacation expense	747.24	(2,757.64)	0.00	(2,757.64)	0.00	0.00	2,757.64	0.00
201 6100 Personnel Benefits	0.00	0.00	0.00	0.00	101,240.00	0.00	101,240.00	0.00
201 6101 Employer Tax	188.55	1,891.23	0.00	1,891.23	0.00	0.00	(1,891.23)	3,782.77
201 6102 PERS Retirement	2,866.01	31,335.44	0.00	31,335.44	0.00	0.00	(31,335.44)	27,965.35
201 6103 SBS	844.38	8,562.20	0.00	8,562.20	0.00	0.00	(8,562.20)	6,625.16
201 6210 Employee Health Benefits	4,409.74	52,687.31	0.00	52,687.31	0.00	0.00	(52,687.31)	32,590.07
201 6220 Life Insurance	21.66	299.32	0.00	299.32	0.00	0.00	(299.32)	175.78
201 6222 Workers Compensation	110.44	1,252.07	0.00	1,252.07	0.00	0.00	(1,252.07)	2,100.19
202 6001 Salaries	6,336.00	75,665.00	0.00	75,665.00	74,880.00	25,800.00	(785.00)	30,529.81
202 6005 Overtime	0.00	8,352.50	0.00	8,352.50	31,000.00	2,000.00	22,647.50	6,546.59
202 6010 Vacation expense	191.88	(203.40)	0.00	(203.40)	0.00	0.00	203.40	0.00
202 6100 Personnel Benefits	0.00	0.00	0.00	0.00	49,400.00	5,700.00	49,400.00	0.00
202 6101 Employer Tax	92.61	1,190.79	0.00	1,190.79	0.00	0.00	(1,190.79)	516.14
202 6102 PERS Retirement	1,393.92	18,483.85	0.00	18,483.85	0.00	0.00	(18,483.85)	7,106.70
202 6103 SBS	400.16	5,137.80	0.00	5,137.80	0.00	0.00	(5,137.80)	2,213.76
202 6210 Employee Health Benefits	807.39	9,638.71	0.00	9,638.71	0.00	0.00	(9,638.71)	2,964.86
202 6220 Life Insurance	13.15	287.00	0.00	287.00	0.00	0.00	(287.00)	60.20
202 6222 Workers Compensation	154.83	1,983.29	0.00	1,983.29	0.00	0.00	(1,983.29)	734.46
202 6224 Unemployment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450.67
203 6001 Salaries	24,601.25	265,291.26	0.00	265,291.26	302,050.00	0.00	36,758.74	293,757.78
203 6002 Temporary Wages	0.00	4,660.78	0.00	4,660.78	0.00	0.00	(4,660.78)	9,975.00
203 6005 Overtime	292.52	7,764.52	0.00	7,764.52	20,000.00	0.00	12,235.48	20,020.54
203 6010 Vacation expense	(920.71)	(4,247.53)	0.00	(4,247.53)	0.00	0.00	4,247.53	0.00

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Wrangell Municipal Light & Power	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
203 6100 Personnel Benefits	0.00	0.00	0.00	0.00	216,620.00	0.00	216,620.00	0.00
203 6101 Employer Tax	331.80	3,953.83	0.00	3,953.83	0.00	0.00	(3,953.83)	4,522.18
203 6102 PERS Retirement	5,386.31	59,981.96	0.00	59,981.96	0.00	0.00	(59,981.96)	54,479.13
203 6103 SBS	1,469.55	16,477.94	0.00	16,477.94	0.00	0.00	(16,477.94)	19,791.54
203 6210 Employee Health Benefits	8,004.40	92,572.72	0.00	92,572.72	0.00	0.00	(92,572.72)	83,348.38
203 6220 Life Insurance	39.39	542.87	0.00	542.87	0.00	0.00	(542.87)	581.09
203 6222 Workers Compensation	604.74	6,666.88	0.00	6,666.88	0.00	0.00	(6,666.88)	7,443.79
203 6224 Unemployment	0.00	(33.00)	0.00	(33.00)	0.00	0.00	33.00	0.00
201 7001 Materials & Supplies	560.16	3,848.72	0.00	3,848.72	2,000.00	0.00	(1,848.72)	3,640.23
201 7002 Facility Repair & Maintenance	2,370.97	4,839.01	2,349.99	7,189.00	5,000.00	0.00	(2,189.00)	0.00
201 7008 Non-capital Equipment	0.00	616.00	0.00	616.00	500.00	0.00	(116.00)	0.00
201 7502 Phone/Internet	570.06	6,045.01	0.00	6,045.01	4,500.00	0.00	(1,545.01)	5,921.46
201 7503 Information Technology	277.03	2,218.56	0.00	2,218.56	2,500.00	0.00	281.44	1,440.00
201 7505 Travel	2,067.44	8,054.70	0.00	8,054.70	0.00	0.00	(8,054.70)	0.00
201 7506 Publications & Advertising	0.00	1,646.00	0.00	1,646.00	6,000.00	0.00	4,354.00	775.94
201 7508 Insurance	3,829.46	45,753.52	0.00	45,753.52	19,250.00	0.00	(26,503.52)	25,716.52
201 7509 Bank & Credit Card Fees	0.00	0.00	0.00	0.00	40,000.00	0.00	40,000.00	41,755.55
201 7510 Engineering	0.00	2,831.00	0.00	2,831.00	20,000.00	0.00	17,169.00	0.00
201 7515 Health & Safety Permits, Inspections, Compliance	0.00	588.52	0.00	588.52	8,000.00	0.00	7,411.48	95.00
201 7540 Auditing Services	0.00	0.00	0.00	0.00	12,500.00	0.00	12,500.00	12,500.00
201 7603 Charges from Finance	5,958.00	71,496.00	0.00	71,496.00	80,260.00	0.00	8,764.00	82,556.34
201 7629 Charges from Capital Facilities	249.11	509.43	0.00	509.43	0.00	0.00	(509.43)	0.00
201 7851 PERS Termination Liability Payment	6,515.63	340.99	0.00	340.99	74,108.00	0.00	73,767.01	60,164.87
201 7915 Meter Deposit Interest Expense	0.00	16.26	0.00	16.26	50.00	0.00	33.74	24,885.09
202 7001 Materials & Supplies	89.17	10,680.93	6,842.76	17,523.69	15,000.00	0.00	(2,523.69)	4,048.61
202 7002 Facility Repair & Maintenance	3,521.99	13,092.70	7,907.90	21,000.60	28,000.00	0.00	6,999.40	6,348.81
202 7003 Custodial Supplies	0.00	9.69	0.00	9.69	0.00	0.00	(9.69)	0.00
202 7009 Equipment Repair & Maintenance	312.00	15,586.18	7,541.36	23,127.54	20,000.00	0.00	(3,127.54)	42,031.55
202 7010 Vehicle Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,162.18
202 7015 Fuel & Oil - Automotive	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,196.38
202 7016 Fuel & Oil - Generation	14,049.65	129,601.59	8,359.29	137,960.88	500,000.00	0.00	362,039.12	626,431.30
202 7017 Fuel - Heating	0.00	18,853.06	0.00	18,853.06	15,000.00	0.00	(3,853.06)	16,380.70
202 7100 Uniform, gear & clothing allowance	0.00	272.74	693.60	966.34	400.00	0.00	(566.34)	444.03
202 7501 Utilities	190.02	2,280.24	0.00	2,280.24	2,280.00	0.00	(0.24)	2,280.24
202 7505 Travel	0.00	2,623.00	0.00	2,623.00	8,000.00	0.00	5,377.00	5,253.93
202 7510 Engineering	0.00	18,179.25	(1,823.90)	16,355.35	17,000.00	0.00	644.65	0.00
202 7515 Permits, Inspections & Compliance	34.60	3,490.82	0.00	3,490.82	8,100.00	0.00	4,609.18	5,936.71
202 7622 Charges from Garage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,792.69
202 7629 Charges from Capital Facilities	31.86	3,666.97	0.00	3,666.97	19,000.00	0.00	15,333.03	0.00
202 7850 Hydroelectric Power Purchases	164,343.76	2,427,842.08	0.00	2,427,842.08	2,450,000.00	0.00	22,157.92	1,927,733.78
202 7900 Capital Expenditures	0.00	56,173.00	8,280.30	64,453.30	0.00	0.00	(64,453.30)	136,740.61
202 7999 Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	185,793.69
203 7001 Materials & Supplies	996.69	15,174.64	13,220.00	28,394.64	30,000.00	0.00	1,605.36	24,189.34
203 7009 Equipment Repair & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,016.00
203 7010 Vehicle Maintenance	87.47	5,724.49	0.00	5,724.49	46,000.00	0.00	40,275.51	19,959.82
203 7033 Street lighting	0.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00
203 7100 Uniform, gear & clothing allowance	790.39	1,590.39	2,080.82	3,671.21	1,600.00	0.00	(2,071.21)	2,848.99

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Wrangell Municipal Light & Power	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
203 7501 Utilities	84.74	1,016.88	0.00	1,016.88	1,020.00	0.00	3.12	1,016.88
203 7502 Phone/Internet	0.00	0.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00
203 7505 Travel	0.00	200.00	0.00	200.00	8,000.00	0.00	7,800.00	9,721.92
203 7515 Permits, Inspections & Compliance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	285.00
203 7519 Professional Services Contractual	547.50	610.00	0.00	610.00	15,000.00	0.00	14,390.00	0.00
203 7621 Public Works Labor Charges	0.00	1,172.79	0.00	1,172.79	1,764.00	0.00	591.21	440.96
203 7622 Charges from Garage	350.06	6,408.91	0.00	6,408.91	0.00	0.00	(6,408.91)	0.00
203 7629 Charges from Capital Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,545.64
203 7900 Capital Expenditures	0.00	20,746.38	0.00	20,746.38	124,000.00	0.00	103,253.62	46,969.58
203 7910 Utility Poles	0.00	9,615.48	0.00	9,615.48	10,000.00	0.00	384.52	0.00
203 7911 Transformers	0.00	3,520.52	0.00	3,520.52	8,500.00	0.00	4,979.48	0.00
203 7912 Electric Line	0.00	1,293.03	3,410.00	4,703.03	5,000.00	0.00	296.97	0.00
203 7913 Meters	0.00	12,545.41	0.00	12,545.41	127,500.00	0.00	114,954.59	4,763.21
203 7999 Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,073.52
202 8900 Transfer to Other Fund, Miscellaenous	0.00	50,835.83	42,757.65	93,593.48	0.00	0.00	(93,593.48)	0.00
Total Expenses	279,242.53	3,791,482.03	101,619.77	3,893,101.80	4,687,732.00	33,500.00	794,630.20	4,225,040.92
Excess Revenue Over (Under) Expenditures	(39,753.22)	268,340.69	(101,619.77)	166,720.92	(331,754.00)	(33,500.00)	(1,090,785.48)	(59,715.54)

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Water Fund	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
Revenues								
4101 State of AK PERS Revenue	0.00	0.00	0.00	0.00	13,500.00	0.00	(13,500.00)	6,503.80
4972 Transfer from Water Fund	0.00	0.00	0.00	0.00	25,031.00	0.00	(25,031.00)	0.00
5110 Water Sales	57,474.78	705,360.34	0.00	705,360.34	748,800.00	0.00	(43,439.66)	688,836.41
5118 Labor Charges	150.00	3,000.00	0.00	3,000.00	9,000.00	0.00	(6,000.00)	7,781.18
5134 Material Sales	0.00	293.51	0.00	293.51	0.00	0.00	293.51	721.07
5149 Other Revenues	0.00	0.00	0.00	0.00	500.00	0.00	(500.00)	0.00
5550 Interest Revenue	0.00	0.00	0.00	0.00	6,000.00	0.00	(6,000.00)	211.49
5590 State of Alaska Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	171,723.20
Total Revenues	57,624.78	708,653.85	0.00	708,653.85	802,831.00	0.00	(94,177.15)	875,777.15
Expenses								
302 6001 Salaries	6,642.32	99,002.92	0.00	99,002.92	125,025.00	0.00	26,022.08	94,038.64
302 6002 Temporary Wages	4,434.72	36,439.65	0.00	36,439.65	0.00	0.00	(36,439.65)	23,280.32
302 6005 Overtime	410.74	14,503.89	0.00	14,503.89	20,000.00	0.00	5,496.11	19,083.82
302 6010 Vacation expense	17.66	1,236.74	0.00	1,236.74	0.00	0.00	(1,236.74)	0.00
302 6100 Personnel Benefits	0.00	0.00	0.00	0.00	98,000.00	0.00	98,000.00	0.00
302 6101 Employer Tax	454.64	4,500.09	0.00	4,500.09	0.00	0.00	(4,500.09)	3,538.16
302 6102 PERS Retirement	1,493.13	24,611.02	0.00	24,611.02	0.00	0.00	(24,611.02)	29,473.46
302 6103 SBS	417.12	6,933.36	0.00	6,933.36	0.00	0.00	(6,933.36)	6,819.50
302 6210 Employee Health Benefits	2,070.14	28,369.80	0.00	28,369.80	0.00	0.00	(28,369.80)	23,957.89
302 6220 Life Insurance	13.75	233.98	0.00	233.98	0.00	0.00	(233.98)	198.31
302 6222 Workers Compensation	180.67	2,351.46	0.00	2,351.46	0.00	0.00	(2,351.46)	1,957.95
302 6224 Unemployment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,230.00
303 6001 Salaries & Wages	2,909.55	19,818.74	0.00	19,818.74	0.00	0.00	(19,818.74)	0.00
303 6005 Overtime	928.24	2,626.62	0.00	2,626.62	0.00	0.00	(2,626.62)	0.00
303 6010 Vacation expense	(29.48)	301.50	0.00	301.50	0.00	0.00	(301.50)	0.00
303 6101 Employer Tax	52.58	317.57	0.00	317.57	0.00	0.00	(317.57)	0.00
303 6102 PERS Retirement	844.55	4,925.57	0.00	4,925.57	0.00	0.00	(4,925.57)	0.00
303 6103 SBS	233.52	1,394.69	0.00	1,394.69	0.00	0.00	(1,394.69)	0.00
303 6210 Health Insurance Premiums	1,087.68	6,053.06	0.00	6,053.06	0.00	0.00	(6,053.06)	0.00
303 6220 Life Insurance	8.69	44.38	0.00	44.38	0.00	0.00	(44.38)	0.00
303 6222 Workers Compensation	50.36	357.75	0.00	357.75	0.00	0.00	(357.75)	0.00
301 7001 Materials & Supplies	41.99	221.71	0.00	221.71	0.00	0.00	(221.71)	77.05
301 7508 Insurance	559.47	6,713.64	0.00	6,713.64	2,569.00	0.00	(4,144.64)	3,262.04
301 7509 Bank & Credit Card Fees	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00	7,333.27
301 7540 Auditing Services	0.00	0.00	0.00	0.00	3,750.00	0.00	3,750.00	3,750.00
301 7603 Charges from Finance	1,917.00	23,004.00	0.00	23,004.00	23,500.00	0.00	496.00	26,944.08
301 7802 Revenue Bond Principal	2,862.05	2,862.05	0.00	2,862.05	3,104.00	0.00	241.95	(2,475.43)
301 7803 Revenue Bond Interest	587.74	2,210.74	0.00	2,210.74	0.00	0.00	(2,210.74)	14,626.91
302 7001 Materials & Supplies	1,423.19	10,141.77	310.00	10,451.77	13,000.00	0.00	2,548.23	14,326.51
302 7002 Facility Repair & Maintenance	194.93	38,065.12	5,268.35	43,333.47	42,000.00	0.00	(1,333.47)	50,481.58
302 7009 Equipment Repair & Maintenance	0.00	700.60	0.00	700.60	8,000.00	0.00	7,299.40	255.65
302 7010 Vehicle Maintenance	5.49	7,090.46	0.00	7,090.46	5,000.00	0.00	(2,090.46)	12,555.13
302 7011 Equipment Rental Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	695.24
302 7021 Water Treatment Chemicals	0.00	25,957.85	0.00	25,957.85	22,000.00	0.00	(3,957.85)	21,197.42

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Water Fund	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
302 7025 Distribution or Collection System Maintenance	0.00	24.20	0.00	24.20	0.00	0.00	(24.20)	0.00
302 7100 Uniform, gear & clothing allowance	0.00	89.95	0.00	89.95	1,050.00	0.00	960.05	200.00
302 7501 Utilities	8,428.80	99,850.22	0.00	99,850.22	115,000.00	0.00	15,149.78	109,237.01
302 7502 Phone/Internet	280.87	3,175.32	0.00	3,175.32	1,200.00	0.00	(1,975.32)	1,628.23
302 7505 Travel	(795.00)	2,450.00	0.00	2,450.00	2,000.00	0.00	(450.00)	2,395.73
302 7506 Publications & Advertising	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	162.00
302 7510 Engineering	0.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00	23,172.18
302 7515 Permits, Inspections & Compliance	1,801.50	19,411.79	0.00	19,411.79	13,000.00	0.00	(6,411.79)	11,621.26
302 7519 Professional Services Contractual	0.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00	0.00
302 7621 Public Works Labor Charges	0.00	12,059.79	0.00	12,059.79	0.00	0.00	(12,059.79)	6,478.98
302 7622 Charges from Garage	126.39	1,130.77	0.00	1,130.77	0.00	0.00	(1,130.77)	0.00
302 7629 Charges from Capital Facilities	0.00	216.80	0.00	216.80	5,700.00	0.00	5,483.20	6,115.06
302 7900 Capital Expenditures	0.00	0.00	0.00	0.00	85,000.00	0.00	85,000.00	4,293.64
302 7999 Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	635,103.34
303 7025 Distribution or Collection System Maintenance	0.00	21,617.18	0.00	21,617.18	45,000.00	0.00	23,382.82	42,321.66
303 7519 Professional Services Contractual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	386.00
303 7621 Public Works Labor Charges	0.00	34,463.67	0.00	34,463.67	90,000.00	0.00	55,536.33	67,408.90
303 7629 Charges from Capital Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,255.04
303 7900 Capital Expenditures	0.00	93,646.00	0.00	93,646.00	0.00	0.00	(93,646.00)	0.00
Total Expenses	39,655.00	659,126.42	5,578.35	664,704.77	779,898.00	0.00	115,193.23	1,268,386.53
Excess Revenue Over (Under) Expenditures	17,969.78	49,527.43	(5,578.35)	43,949.08	22,933.00	0.00	(209,370.38)	(392,609.38)

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Wrangell Port & Harbors Fund	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
Revenues								
4101 Added by import	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,731.69
4610 Deposits Clearing Account	264,707.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	264,707.22	0.00	0.00	0.00	0.00	0.00	0.00	7,731.69
Expenses								
401 6001 Salaries	9,433.40	122,469.73	0.00	122,469.73	122,990.00	0.00	520.27	124,229.53
401 6002 Temporary Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,522.37
401 6005 Overtime	0.00	4,026.68	0.00	4,026.68	0.00	0.00	(4,026.68)	1,628.25
401 6010 Vacation expense	785.13	3,554.98	0.00	3,554.98	0.00	0.00	(3,554.98)	0.00
401 6100 Personnel Benefits	0.00	0.00	0.00	0.00	87,200.00	0.00	87,200.00	0.00
401 6101 Employer Tax	140.59	1,754.86	0.00	1,754.86	0.00	0.00	(1,754.86)	1,839.49
401 6102 PERS Retirement	2,075.32	27,635.13	0.00	27,635.13	0.00	0.00	(27,635.13)	35,037.92
401 6103 SBS	649.55	7,792.03	0.00	7,792.03	0.00	0.00	(7,792.03)	7,569.42
401 6210 Employee Health Benefits	695.14	47,347.14	0.00	47,347.14	0.00	0.00	(47,347.14)	53,922.66
401 6211 Deductible Reimbursement Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121.16
401 6220 Life Insurance	9.05	297.29	0.00	297.29	0.00	0.00	(297.29)	318.85
401 6222 Workers Compensation	194.96	2,539.87	0.00	2,539.87	0.00	0.00	(2,539.87)	1,882.01
401 6224 Unemployment	0.00	948.86	0.00	948.86	0.00	0.00	(948.86)	3,480.92
401 7001 Materials & Supplies	989.47	6,424.72	0.00	6,424.72	5,500.00	0.00	(924.72)	9,190.49
401 7002 Facility Repair & Maintenance	1,584.69	1,936.10	0.00	1,936.10	20,000.00	0.00	18,063.90	9.39
401 7010 Vehicle Maintenance	4,694.42	21,758.54	34.00	21,792.54	35,000.00	0.00	13,207.46	24,040.09
401 7501 Utilities	0.00	12.99	0.00	12.99	0.00	0.00	(12.99)	0.00
401 7502 Phone/Internet	756.08	7,089.50	0.00	7,089.50	6,500.00	0.00	(589.50)	6,883.43
401 7503 Information Technology	0.00	1,895.98	0.00	1,895.98	21,800.00	0.00	19,904.02	2,985.00
401 7505 Travel	0.00	4,385.23	0.00	4,385.23	5,000.00	0.00	614.77	6,358.84
401 7506 Publications & Advertising	252.00	1,507.25	0.00	1,507.25	6,000.00	0.00	4,492.75	3,792.75
401 7507 Memberships & Dues	12.99	12.99	0.00	12.99	0.00	0.00	(12.99)	0.00
401 7508 Insurance	1,945.21	23,342.52	0.00	23,342.52	32,737.00	0.00	9,394.48	53,888.19
401 7509 Bank & Credit Card Fees	786.27	15,173.73	0.00	15,173.73	18,000.00	0.00	2,826.27	15,792.07
401 7519 Wrangell Port & Harbors Fund	140.00	330.00	902.00	1,232.00	0.00	0.00	(1,232.00)	0.00
Professional Services Contractual								
401 7540 Auditing Services	0.00	0.00	0.00	0.00	6,500.00	0.00	6,500.00	6,300.00
401 7576 Promotional	346.75	10,258.06	0.00	10,258.06	11,500.00	0.00	1,241.94	11,231.43
401 7601 Charges from Administration	0.00	0.00	0.00	0.00	(409,427.00)	0.00	(409,427.00)	(393,956.50)
401 7603 Charges from Finance	2,000.00	24,000.00	0.00	24,000.00	25,000.00	0.00	1,000.00	28,663.92
401 7622 Charges from Garage	585.11	10,356.09	0.00	10,356.09	0.00	0.00	(10,356.09)	0.00
401 7629 Charges from Capital Facilities	95.25	263.30	0.00	263.30	5,700.00	0.00	5,436.70	0.00
Total Expenses	28,171.38	347,113.57	936.00	348,049.57	0.00	0.00	(348,049.57)	7,731.68
Excess Revenue Over (Under) Expenditures	236,535.84	(347,113.57)	(936.00)	(348,049.57)	0.00	0.00	348,049.57	0.01

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Harbors	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
Revenues								
4101 PERS On-behalf Revenue	0.00	0.00	0.00	0.00	4,876.00	0.00	(4,876.00)	0.00
4190 Shared Fisheries Business Tax Revenue	0.00	289,719.01	0.00	289,719.01	0.00	284,468.57	289,719.01	10,375.69
4191 Raw Fish Tax Revenue Sharing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	307,405.30
5200 Stall Rent	74,348.70	609,707.60	0.00	609,707.60	596,700.00	0.00	13,007.60	575,740.47
5201 Meyers Chuck Moorage	0.00	2,267.54	0.00	2,267.54	5,000.00	0.00	(2,732.46)	4,321.46
5202 Transient Moorage	13,867.92	94,950.01	0.00	94,950.01	170,000.00	0.00	(75,049.99)	126,912.72
5203 Transient Electrical Fees	736.00	10,832.40	0.00	10,832.40	15,000.00	0.00	(4,167.60)	10,571.65
5204 Hoist Revenue	0.00	0.00	0.00	0.00	5,000.00	0.00	(5,000.00)	312.00
5205 Boat Launch Fees	500.00	8,335.00	0.00	8,335.00	7,000.00	0.00	1,335.00	9,805.00
5207 Harbor Garbage Charges	0.00	5,867.95	0.00	5,867.95	0.00	0.00	5,867.95	1,434.68
5208 Wait List Deposit	0.00	2,325.66	0.00	2,325.66	0.00	0.00	2,325.66	0.00
5210 Penalties & Late Fees	1,032.14	10,787.05	0.00	10,787.05	8,000.00	0.00	2,787.05	18,161.63
5221 Harbor Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63.98
5224 Labor Charges	0.00	0.00	0.00	0.00	10,000.00	0.00	(10,000.00)	11,286.25
5234 Material Sales	0.00	8,500.00	0.00	8,500.00	2,000.00	0.00	6,500.00	2,531.16
5240 Storage	7,196.80	79,712.20	0.00	79,712.20	0.00	0.00	79,712.20	1,223.50
5550 Interest Revenue	0.00	99,119.83	0.00	99,119.83	500.00	0.00	98,619.83	2,988.18
Total Revenues	97,681.56	1,222,124.25	0.00	1,222,124.25	824,076.00	284,468.57	398,048.25	1,083,133.67
Expenses								
000 6001 Salaries & Wages	7,761.07	98,508.59	0.00	98,508.59	101,000.00	0.00	2,491.41	99,099.39
000 6002 Temporary Wages	5,917.20	27,824.76	0.00	27,824.76	26,000.00	0.00	(1,824.76)	30,911.68
000 6005 Overtime	96.24	5,434.26	0.00	5,434.26	5,000.00	0.00	(434.26)	7,032.15
000 6010 Vacation expense	(319.81)	79.99	0.00	79.99	0.00	0.00	(79.99)	0.00
000 6100 Personnel Benefits	0.00	0.00	0.00	0.00	60,000.00	0.00	60,000.00	0.00
000 6101 Employer Tax	558.29	3,825.62	0.00	3,825.62	0.00	0.00	(3,825.62)	4,090.86
000 6102 PERS Retirement	1,728.71	21,751.72	0.00	21,751.72	0.00	0.00	(21,751.72)	17,641.15
000 6103 SBS	462.06	6,291.74	0.00	6,291.74	0.00	0.00	(6,291.74)	6,270.44
000 6210 Employee Health Benefits	1,706.79	19,647.51	0.00	19,647.51	0.00	0.00	(19,647.51)	13,737.69
000 6220 Life Insurance	27.61	397.23	0.00	397.23	0.00	0.00	(397.23)	333.57
000 6222 Workers Compensation	283.86	2,686.28	0.00	2,686.28	0.00	0.00	(2,686.28)	2,888.71
000 7001 Materials & Supplies	578.26	5,281.86	0.00	5,281.86	4,500.00	0.00	(781.86)	14,236.28
000 7002 Facility Repair & Maintenance	762.04	55,556.55	(957.24)	54,599.31	47,000.00	0.00	(7,599.31)	19,503.28
000 7008 Non-capital Equipment	0.00	477.00	0.00	477.00	4,850.00	0.00	4,373.00	0.00
000 7009 Equipment Repair & Maintenance	1,010.57	4,792.24	0.00	4,792.24	3,000.00	0.00	(1,792.24)	4,738.20
000 7010 Vehicle Maintenance	97.54	2,171.67	0.00	2,171.67	0.00	0.00	(2,171.67)	1,451.99
000 7011 Equipment Rental Expense	0.00	6,086.69	0.00	6,086.69	4,583.00	0.00	(1,503.69)	0.00
000 7015 Fuel - Automotive	94.81	1,309.73	0.00	1,309.73	1,500.00	0.00	190.27	1,385.72
000 7100 Uniform, gear & clothing allowance	314.99	1,716.43	0.00	1,716.43	3,700.00	0.00	1,983.57	2,165.47
000 7113 Fire Substation Expenses	0.00	4,986.16	0.00	4,986.16	0.00	0.00	(4,986.16)	519.97
000 7501 Utilities	8,934.72	80,022.82	0.00	80,022.82	110,000.00	0.00	29,977.18	67,682.32
000 7505 Travel	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00	564.89
000 7506 Publications & Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	409.50
000 7507 Harbors Memberships & Dues	0.00	12.99	0.00	12.99	0.00	0.00	(12.99)	0.00
000 7509 Harbors Credit card processing & bank fees	0.00	623.26	0.00	623.26	0.00	0.00	(623.26)	0.00

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Harbors	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
000 7519 Harbors Professional Services Contractual	0.00	4,320.00	0.00	4,320.00	0.00	0.00	(4,320.00)	0.00
000 7601 Charges from Administration	0.00	0.00	0.00	0.00	204,713.50	0.00	204,713.50	196,978.20
000 7621 Public Works Labor Charges	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00
000 7629 Harbors Charges from Capital Facilities	0.00	306.73	0.00	306.73	0.00	0.00	(306.73)	0.00
000 7860 Derelict vessel disposal	0.00	720.00	0.00	720.00	3,000.00	0.00	2,280.00	(1,200.00)
000 7861 Harbor Hoist Expenditures	0.00	1,845.72	0.00	1,845.72	39,200.00	0.00	37,354.28	9,510.26
000 7900 Capital Expenditures	0.00	37,566.71	0.00	37,566.71	100,000.00	0.00	62,433.29	11,184.00
000 7999 Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	661,208.90
400 7001 Harbors Materials & Supplies	0.00	21.28	0.00	21.28	0.00	0.00	(21.28)	0.00
400 7009 Harbors Equipment Repair & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	408.34
000 8900 Transfer to Other Fund, Miscellaenous	0.00	68,154.40	0.00	68,154.40	0.00	68,154.40	(68,154.40)	0.00
000 8974 Transfer to Other Port & Harbor Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,653,183.00
Total Expenses	30,014.95	462,419.94	(957.24)	461,462.70	721,046.50	68,154.40	259,583.80	2,825,935.96
Excess Revenue Over (Under) Expenditures	67,666.61	759,704.31	957.24	760,661.55	103,029.50	216,314.17	138,464.45	(1,742,802.29)

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Commercial Dock

	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
Revenues								
4101 PERS On-behalf Revenue	0.00	0.00	0.00	0.00	2,090.00	0.00	(2,090.00)	0.00
5224 Labor Charges	150.00	12,655.73	0.00	12,655.73	6,900.00	0.00	5,755.73	7,140.00
5240 Storage	0.00	0.00	0.00	0.00	100,000.00	0.00	(100,000.00)	81,644.32
5241 Wharfage	3,059.98	42,775.80	0.00	42,775.80	50,000.00	0.00	(7,224.20)	36,408.69
5242 Dockage	2,000.00	68,730.24	0.00	68,730.24	68,000.00	0.00	730.24	76,582.39
5243 Port Development Fees	0.00	0.00	0.00	0.00	52,000.00	0.00	(52,000.00)	31,186.94
5244 Port Transient Fees	0.00	0.00	0.00	0.00	500.00	0.00	(500.00)	0.00
5246 Garbage Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	917.68
5248 Applied Deposits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(100.00)
5249 Port Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63.98
5550 Interest Revenue	0.00	0.00	0.00	0.00	2,500.00	0.00	(2,500.00)	0.00
Total Revenues	5,209.98	124,161.77	0.00	124,161.77	281,990.00	0.00	(157,828.23)	233,844.00
Expenses								
000 6001 Salaries & Wages	3,326.17	42,217.89	0.00	42,217.89	43,000.00	0.00	782.11	44,600.29
000 6002 Temporary Wages	400.56	9,789.52	0.00	9,789.52	4,600.00	0.00	(5,189.52)	13,247.89
000 6005 Overtime	41.24	2,154.05	0.00	2,154.05	4,300.00	0.00	2,145.95	3,013.75
000 6010 Vacation expense	(136.99)	34.23	0.00	34.23	0.00	0.00	(34.23)	0.00
000 6100 Personnel Benefits	0.00	0.00	0.00	0.00	27,500.00	0.00	27,500.00	0.00
000 6101 Employer Tax	75.90	1,462.83	0.00	1,462.83	0.00	0.00	(1,462.83)	1,784.28
000 6102 PERS Retirement	740.73	8,640.27	0.00	8,640.27	0.00	0.00	(8,640.27)	7,561.01
000 6103 SBS	198.01	2,696.34	0.00	2,696.34	0.00	0.00	(2,696.34)	2,818.05
000 6210 Employee Health Benefits	707.70	8,261.47	0.00	8,261.47	0.00	0.00	(8,261.47)	6,636.33
000 6220 Life Insurance	11.84	147.14	0.00	147.14	0.00	0.00	(147.14)	129.88
000 6222 Workers Compensation	77.51	1,102.93	0.00	1,102.93	0.00	0.00	(1,102.93)	1,238.16
000 6224 Unemployment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	555.89
000 7001 Materials & Supplies	46.89	741.15	0.00	741.15	3,000.00	0.00	2,258.85	2,269.94
000 7002 Facility Repair & Maintenance	6,280.00	13,948.48	0.00	13,948.48	20,000.00	0.00	6,051.52	4,407.53
000 7009 Equipment Repair & Maintenance	0.00	1,363.37	0.00	1,363.37	3,000.00	0.00	1,636.63	410.78
000 7010 Vehicle Maintenance	0.00	0.80	0.00	0.80	0.00	0.00	(0.80)	22.99
000 7501 Utilities	406.48	5,470.45	0.00	5,470.45	9,000.00	0.00	3,529.55	5,857.79
000 7601 Charges from Administration	0.00	0.00	0.00	0.00	122,828.10	0.00	122,828.10	118,186.95
000 7804 Interfund Loan Repayment	0.00	0.00	0.00	0.00	26,000.00	0.00	26,000.00	15,593.47
000 7900 Capital Expenditures	0.00	1,564.70	(16,740.00)	(15,175.30)	0.00	0.00	15,175.30	0.00
000 7999 Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	295,545.28
Total Expenses	12,176.04	99,595.62	(16,740.00)	82,855.62	263,228.10	0.00	180,372.48	523,880.26
Excess Revenue Over (Under) Expenditures	(6,966.06)	24,566.15	16,740.00	41,306.15	18,761.90	0.00	(338,200.71)	(290,036.26)

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Marine Service Center	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
Revenues								
4101 PERS On-behalf Revenue	0.00	0.00	0.00	0.00	3,100.00	0.00	(3,100.00)	0.00
5224 Labor Charges	0.00	850.00	0.00	850.00	0.00	0.00	850.00	6,628.21
5243 Port Development Fees	0.00	43,883.60	0.00	43,883.60	0.00	0.00	43,883.60	14,308.08
5250 Round-trip Travel Lift Fees	23,641.63	136,503.72	0.00	136,503.72	190,000.00	0.00	(53,496.28)	178,456.84
5251 Environmental Fees	480.00	2,865.00	0.00	2,865.00	4,000.00	0.00	(1,135.00)	4,020.00
5253 Long-term Storage	8,300.90	93,782.33	0.00	93,782.33	63,000.00	0.00	30,782.33	63,711.36
5254 Work-area Storage	5,746.30	91,538.37	0.00	91,538.37	85,000.00	0.00	6,538.37	79,874.67
5255 Electric Revenue	1,354.00	13,940.00	0.00	13,940.00	14,000.00	0.00	(60.00)	15,130.00
5256 Yard Leases	3,853.36	38,758.48	0.00	38,758.48	47,075.00	0.00	(8,316.52)	42,993.61
5257 Cruise Water Connection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00
5259 Mobile Boat Lift Deposit	0.00	0.00	0.00	0.00	4,000.00	0.00	(4,000.00)	4,443.20
5550 Interest Revenue	0.00	0.00	0.00	0.00	1,500.00	0.00	(1,500.00)	0.00
Total Revenues	43,376.19	422,121.50	0.00	422,121.50	411,675.00	0.00	10,446.50	410,315.97
Expenses								
000 6001 Salaries & Wages	5,380.32	63,178.52	0.00	63,178.52	64,000.00	0.00	821.48	66,420.46
000 6002 Temporary Wages	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00
000 6005 Overtime	68.79	1,789.15	0.00	1,789.15	5,000.00	0.00	3,210.85	4,536.64
000 6010 Vacation expense	(366.84)	1,516.95	0.00	1,516.95	0.00	0.00	(1,516.95)	0.00
000 6100 Personnel Benefits	0.00	0.00	0.00	0.00	57,500.00	0.00	57,500.00	0.00
000 6101 Employer Tax	69.35	915.10	0.00	915.10	0.00	0.00	(915.10)	947.38
000 6102 PERS Retirement	1,198.80	14,292.81	0.00	14,292.81	0.00	0.00	(14,292.81)	14,956.80
000 6103 SBS	311.54	4,075.47	0.00	4,075.47	0.00	0.00	(4,075.47)	4,207.41
000 6210 Employee Health Benefits	2,721.89	30,555.83	0.00	30,555.83	0.00	0.00	(30,555.83)	30,346.92
000 6220 Life Insurance	13.15	174.72	0.00	174.72	0.00	0.00	(174.72)	167.15
000 6222 Workers Compensation	112.15	1,315.89	0.00	1,315.89	0.00	0.00	(1,315.89)	1,418.63
000 7001 Materials & Supplies	187.68	4,796.08	0.00	4,796.08	11,000.00	0.00	6,203.92	4,869.26
000 7002 Facility Repair & Maintenance	101.36	11,184.44	1,480.82	12,665.26	15,500.00	0.00	2,834.74	8,029.38
000 7009 Equipment Repair & Maintenance	729.69	16,883.00	34,762.00	51,645.00	30,000.00	0.00	(21,645.00)	17,071.46
000 7010 Vehicle Maintenance	0.00	229.79	0.00	229.79	0.00	0.00	(229.79)	9,054.76
000 7015 Fuel - Automotive	550.84	3,987.81	0.00	3,987.81	7,000.00	0.00	3,012.19	4,343.21
000 7501 Utilities	2,566.81	15,350.37	0.00	15,350.37	20,000.00	0.00	4,649.63	13,588.63
000 7507 Memberships & Dues	0.00	0.00	0.00	0.00	750.00	0.00	750.00	0.00
000 7601 Charges from Administration	0.00	0.00	0.00	0.00	81,885.40	0.00	81,885.40	78,791.35
000 7860 Derelict vessel disposal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00
000 7900 Capital Expenditures	0.00	0.00	16,740.00	16,740.00	0.00	0.00	(16,740.00)	0.00
000 7999 Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	955,835.63
000 8974 Transfer to Other Port & Harbor Fund	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	0.00
Total Expenses	13,645.53	170,245.93	52,982.82	223,228.75	347,635.40	0.00	124,406.65	1,215,785.07
Excess Revenue Over (Under) Expenditures	29,730.66	251,875.57	(52,982.82)	198,892.75	64,039.60	0.00	(113,960.15)	(805,469.10)

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Wastewater Fund	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
Revenues								
4101 PERS On-behalf Revenue	0.00	0.00	0.00	0.00	3,000.00	0.00	(3,000.00)	7,611.63
5301 User Fees	49,375.59	595,478.96	0.00	595,478.96	590,000.00	0.00	5,478.96	595,975.53
5318 Connection Fees (Labor)	0.00	0.00	0.00	0.00	1,000.00	0.00	(1,000.00)	1,500.00
5334 Material Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42.45
5550 Interest Revenue	0.00	0.00	0.00	0.00	1,500.00	0.00	(1,500.00)	209.49
Total Revenues	49,375.59	595,478.96	0.00	595,478.96	595,500.00	0.00	(21.04)	605,339.10
Expenses								
502 6001 Salaries	11,424.15	118,394.15	0.00	118,394.15	123,510.00	0.00	5,115.85	119,862.55
502 6002 Temporary Wages	0.00	6,970.66	0.00	6,970.66	0.00	0.00	(6,970.66)	0.00
502 6005 Overtime	0.00	4,743.61	0.00	4,743.61	11,500.00	0.00	6,756.39	9,849.64
502 6010 Vacation expense	(536.61)	1,450.63	0.00	1,450.63	0.00	0.00	(1,450.63)	0.00
502 6100 Personnel Benefits	0.00	0.00	0.00	0.00	70,780.00	0.00	70,780.00	0.00
502 6101 Employer Tax	153.34	2,311.03	0.00	2,311.03	0.00	0.00	(2,311.03)	1,852.11
502 6102 PERS Retirement	2,513.31	26,831.04	0.00	26,831.04	0.00	0.00	(26,831.04)	34,493.83
502 6103 SBS	667.41	7,625.70	0.00	7,625.70	0.00	0.00	(7,625.70)	8,022.93
502 6210 Employee Health Benefits	1,935.43	17,767.91	0.00	17,767.91	0.00	0.00	(17,767.91)	19,431.14
502 6220 Life Insurance	26.91	274.61	0.00	274.61	0.00	0.00	(274.61)	272.77
502 6222 Workers Compensation	205.56	2,408.19	0.00	2,408.19	0.00	0.00	(2,408.19)	2,286.15
503 6001 Salaries & Wages	2,049.92	17,389.32	0.00	17,389.32	0.00	0.00	(17,389.32)	0.00
503 6005 Overtime	104.46	261.34	0.00	261.34	0.00	0.00	(261.34)	0.00
503 6010 Vacation expense	(80.33)	206.85	0.00	206.85	0.00	0.00	(206.85)	0.00
503 6101 Employer Tax	28.83	247.78	0.00	247.78	0.00	0.00	(247.78)	0.00
503 6102 PERS Retirement	473.85	3,874.57	0.00	3,874.57	0.00	0.00	(3,874.57)	0.00
503 6103 SBS	127.11	1,094.60	0.00	1,094.60	0.00	0.00	(1,094.60)	0.00
503 6210 Health Insurance Premiums	518.08	5,211.75	0.00	5,211.75	0.00	0.00	(5,211.75)	0.00
503 6220 Life Insurance	5.09	35.90	0.00	35.90	0.00	0.00	(35.90)	0.00
503 6222 Workers Compensation	32.82	238.32	0.00	238.32	0.00	0.00	(238.32)	0.00
501 7508 Insurance	477.63	5,731.56	0.00	5,731.56	2,627.00	0.00	(3,104.56)	3,491.16
501 7509 Bank & Credit Card Fees	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00	6,314.07
501 7540 Auditing Services	0.00	0.00	0.00	0.00	5,800.00	0.00	5,800.00	5,800.00
501 7603 Charges from Finance	1,750.00	21,000.00	0.00	21,000.00	21,000.00	0.00	0.00	24,077.76
501 7802 Revenue Bond Principal	815.00	815.00	0.00	815.00	3,246.00	0.00	2,431.00	0.00
501 7803 Revenue Bond Interest	808.00	808.00	0.00	808.00	0.00	0.00	(808.00)	0.00
502 7001 Materials & Supplies	373.27	15,893.08	3,369.52	19,262.60	8,000.00	0.00	(11,262.60)	8,055.71
502 7002 Facility Repair & Maintenance	720.00	4,448.84	2,338.15	6,786.99	12,000.00	0.00	5,213.01	9,369.02
502 7010 Vehicle Maintenance	0.00	3,171.24	0.00	3,171.24	5,000.00	0.00	1,828.76	4,659.35
502 7016 Fuel - Generation	0.00	0.00	0.00	0.00	1,200.00	0.00	1,200.00	199.68
502 7100 Uniform, gear & clothing allowance	0.00	792.37	0.00	792.37	1,100.00	0.00	307.63	373.48
502 7501 Utilities	4,862.02	56,947.96	0.00	56,947.96	60,000.00	0.00	3,052.04	53,867.93
502 7502 Phone/Internet	297.04	3,464.87	0.00	3,464.87	6,800.00	0.00	3,335.13	6,377.70
502 7505 Travel	0.00	392.00	0.00	392.00	3,000.00	0.00	2,608.00	2,537.66
502 7515 Permits, Inspections & Compliance	870.00	15,776.09	0.00	15,776.09	15,600.00	0.00	(176.09)	19,771.42
502 7519 Professional Services Contractual	0.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00	0.00
502 7621 Public Works Labor Charges	0.00	(15,407.70)	0.00	(15,407.70)	0.00	0.00	15,407.70	926.02
502 7622 Charges from Garage	209.57	3,522.72	0.00	3,522.72	0.00	0.00	(3,522.72)	0.00

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Wastewater Fund	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
502 7629 Charges from Capital Facilities	99.34	312.11	0.00	312.11	5,700.00	0.00	5,387.89	225.61
502 7995 Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(63,200.00)
502 7999 Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,710.29
503 7025 Distribution or Collection System Maintenance	4,639.00	62,834.25	25,737.00	88,571.25	36,000.00	0.00	(52,571.25)	37,290.37
503 7621 Public Works Labor Charges	0.00	13,205.64	0.00	13,205.64	30,000.00	0.00	16,794.36	18,261.45
503 7629 Charges from Capital Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	237.44
503 7995 Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(141,492.91)
503 7999 Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	184,647.31
502 8900 Transfer to Other Fund, Miscellaenous	0.00	0.00	0.00	0.00	180,000.00	0.00	180,000.00	0.00
Total Expenses	35,570.20	411,045.99	31,444.67	442,490.66	632,863.00	0.00	190,372.34	467,571.64
Excess Revenue Over (Under) Expenditures	13,805.39	184,432.97	(31,444.67)	152,988.30	(37,363.00)	0.00	(190,393.38)	137,767.46

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Sanitation Fund

	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
Revenues								
4101 PERS On-behalf Revenue	0.00	0.00	0.00	0.00	3,500.00	0.00	(3,500.00)	3,060.66
5401 User Fees	48,785.57	573,863.34	0.00	573,863.34	565,000.00	0.00	8,863.34	576,033.07
5410 Landfill Revenue	4,117.00	44,016.11	0.00	44,016.11	32,000.00	0.00	12,016.11	50,380.14
5415 Recycle Revenue	765.00	8,476.04	0.00	8,476.04	25,000.00	0.00	(16,523.96)	8,187.90
5550 Interest Revenue	0.00	0.00	0.00	0.00	1,000.00	0.00	(1,000.00)	0.00
Total Revenues	53,667.57	626,355.49	0.00	626,355.49	626,500.00	0.00	(144.51)	637,661.77
Expenses								
602 6001 Salaries & Wages	4,431.92	55,693.25	0.00	55,693.25	49,000.00	0.00	(6,693.25)	49,297.67
602 6005 Overtime	0.00	570.56	0.00	570.56	500.00	0.00	(70.56)	971.95
602 6010 Vacation expense	473.72	403.38	0.00	403.38	0.00	0.00	(403.38)	0.00
602 6100 Personnel Benefits	0.00	0.00	0.00	0.00	40,290.00	0.00	40,290.00	0.00
602 6101 Employer Tax	68.24	785.77	0.00	785.77	0.00	0.00	(785.77)	714.82
602 6102 PERS Retirement	974.97	12,378.07	0.00	12,378.07	0.00	0.00	(12,378.07)	13,870.08
602 6103 SBS	300.71	3,473.73	0.00	3,473.73	0.00	0.00	(3,473.73)	3,142.24
602 6210 Employee Health Benefits	1,824.68	22,467.96	0.00	22,467.96	0.00	0.00	(22,467.96)	17,796.80
602 6220 Life Insurance	13.75	214.19	0.00	214.19	0.00	0.00	(214.19)	167.15
602 6222 Workers Compensation	145.13	1,826.72	0.00	1,826.72	0.00	0.00	(1,826.72)	1,658.72
603 6001 Salaries & Wages	4,401.60	50,535.71	0.00	50,535.71	50,500.00	0.00	(35.71)	51,474.31
603 6002 Temporary Wages	742.00	5,017.78	0.00	5,017.78	0.00	0.00	(5,017.78)	0.00
603 6005 Overtime	333.12	5,984.76	0.00	5,984.76	4,000.00	0.00	(1,984.76)	3,721.04
603 6010 Vacation expense	430.79	1,245.82	0.00	1,245.82	0.00	0.00	(1,245.82)	0.00
603 6100 Personnel Benefits	0.00	0.00	0.00	0.00	47,640.00	0.00	47,640.00	0.00
603 6101 Employer Tax	128.40	1,183.29	0.00	1,183.29	0.00	0.00	(1,183.29)	759.47
603 6102 PERS Retirement	1,041.83	12,432.60	0.00	12,432.60	0.00	0.00	(12,432.60)	11,642.02
603 6103 SBS	316.70	3,541.03	0.00	3,541.03	0.00	0.00	(3,541.03)	3,379.75
603 6210 Employee Health Benefits	1,930.52	22,514.67	0.00	22,514.67	0.00	0.00	(22,514.67)	24,132.03
603 6220 Life Insurance	13.99	186.09	0.00	186.09	0.00	0.00	(186.09)	167.15
603 6222 Workers Compensation	159.79	1,776.17	0.00	1,776.17	0.00	0.00	(1,776.17)	1,790.19
601 7505 Travel	0.00	0.00	0.00	0.00	3,000.00	0.00	3,000.00	865.48
601 7508 Insurance	593.76	7,125.12	0.00	7,125.12	7,276.00	0.00	150.88	3,414.23
601 7509 Bank & Credit Card Fees	0.00	0.00	0.00	0.00	8,000.00	0.00	8,000.00	6,129.27
601 7540 Auditing Services	0.00	0.00	0.00	0.00	1,300.00	0.00	1,300.00	1,300.00
601 7603 Charges from Finance	625.00	7,897.79	0.00	7,897.79	7,200.00	0.00	(697.79)	8,255.16
602 7001 Materials & Supplies	0.00	120.00	0.00	120.00	1,000.00	0.00	880.00	89.91
602 7010 Vehicle Maintenance	0.00	17,971.75	0.00	17,971.75	30,000.00	0.00	12,028.25	27,436.66
602 7015 Fuel & Oil - Automotive	0.00	101.23	0.00	101.23	0.00	0.00	(101.23)	597.60
602 7100 Uniform, gear & clothing allowance	0.00	117.65	0.00	117.65	1,600.00	0.00	1,482.35	0.00
602 7621 Public Works Labor Charges	0.00	1,168.55	0.00	1,168.55	4,000.00	0.00	2,831.45	2,964.21
602 7622 Charges from Garage	670.22	11,093.47	0.00	11,093.47	0.00	0.00	(11,093.47)	0.00
602 7629 Charges from Capital Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	186.56
602 7844 Dumpsters	0.00	2,071.96	14,069.10	16,141.06	15,000.00	0.00	(1,141.06)	4,896.00
602 7900 Capital Expenditures	0.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00
602 7999 Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,514.80
603 7001 Materials & Supplies	240.93	3,724.12	620.00	4,344.12	1,000.00	0.00	(3,344.12)	3,025.06
603 7002 Facility Repair & Maintenance	1,157.50	4,599.10	(185.00)	4,414.10	20,000.00	0.00	15,585.90	7,373.92

MTD & YTD Actual, Encumbrance, Budget, & Budget Revision Statement of Activity
City and Borough of Wrangell
For 6/30/2020

Item c.

Sanitation Fund	M-T-D Actual	Y-T-D Actual	Encumbered Actual	Total Y-T-D Actual	Y-T-D Budget	Y-T-D Revised Budget	Variance	YTD Last Year
603 7008 Non-capital Equipment	385.68	385.68	3,004.96	3,390.64	6,000.00	0.00	2,609.36	0.00
603 7010 Vehicle Maintenance	0.00	3,711.44	0.00	3,711.44	5,000.00	0.00	1,288.56	4,165.40
603 7011 Equipment Rental Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	149.00
603 7018 Miscellaneous Tools	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00
603 7501 Utilities	360.87	6,865.75	0.00	6,865.75	10,000.00	0.00	3,134.25	8,664.63
603 7502 Phone/Internet	102.49	1,239.20	0.00	1,239.20	1,300.00	0.00	60.80	1,355.17
603 7515 Permits, Inspections & Compliance	0.00	0.00	0.00	0.00	2,500.00	0.00	2,500.00	526.50
603 7519 Professional Services Contractual	0.00	880.00	0.00	880.00	25,000.00	0.00	24,120.00	0.00
603 7621 Public Works Labor Charges	0.00	10,701.42	0.00	10,701.42	15,000.00	0.00	4,298.58	7,912.33
603 7622 Charges from Garage	83.48	1,041.12	0.00	1,041.12	0.00	0.00	(1,041.12)	0.00
603 7629 Charges from Capital Facilities	23.89	3,168.92	0.00	3,168.92	5,700.00	0.00	2,531.08	3,834.68
603 7840 Solid Waste Shipping & Disposal	0.00	224,827.44	0.00	224,827.44	210,000.00	0.00	(14,827.44)	222,629.43
603 7841 Hazardous Waste Management	0.00	19,401.43	0.00	19,401.43	18,000.00	0.00	(1,401.43)	11,745.96
603 7842 Recycle Costs	2,451.76	21,056.47	0.00	21,056.47	10,000.00	0.00	(11,056.47)	3,890.53
603 7900 Capital Expenditures	0.00	1,440.00	0.00	1,440.00	0.00	0.00	(1,440.00)	2,500.00
603 7995 Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(39,305.46)
603 7999 Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,617.48
Total Expenses	24,427.44	552,941.16	17,509.06	570,450.22	611,806.00	0.00	41,355.78	555,419.90
Excess Revenue Over (Under) Expenditures	29,240.13	73,414.33	(17,509.06)	55,905.27	14,694.00	0.00	(41,500.29)	82,241.87

Police Department Report for the Month of June 2020

During the month of May, 2020, the Correctional Staff had one person on vacation for 9 days, one on vacation for 1 day , one person on vacation for 3 days , one on vacation for 4 days and one on vacation for 2 days. This resulted in two days of overtime. We also housed three inmates during the month. In accordance with the governor's mandate to not arrest people unless the offense is a felony or domestic violence, this number is down from previous months. The number of people housed at the jail were:

6 in January, with 42 days served between them

8 in February with 146 days served between them

7 in March with 47 days served between them

2 in April with 31 days served between them

3 in May with 47 days served between them

11 in June with 84 days served between them

Attached is a summary of all the calls for service that the Police Department received in the month of June, 2020. We had 185 calls for service. You will notice that there is a difference in the number of people booked and the number held for the month of May. That is because two people that had been held were arrested last month and are still housed in our facility,

June 2020 Stats			
ALCOHOL OFFENSES		ANIMAL VIOLATIONS	
Citizen Report DWI		Animal Citations	
DWI	1	Bear Complaints	
Contributing to Delinquency of Minor	1	Bird Complaints	
Furnishing Alcohol to Minor		Cat Complaints	1
Intoxicated Person	1	Cruelty to Animals	
Minor on Licensed Premises		Dog Complaints	3
MIPC		Dog Bites	
Refuse Chemical Test		Other Animal Complaints	
CRIMES AGAINST PERSON		CITY OFFENSES	
Assault non-family-strong-arm		Curfew Violation	
Assault 1		Fireworks Prohibited	1
Assault 2		Littering	
Assault 3		Truancy	
Assault 4	4		
Assault with Weapon		MISCELLANEOUS OFFENSES	
Child In Need		Conditions of Release Violation	1
Indecent Exposure		DVO Violation	
Misconduct Involving Weapons		MISC 3	
Sexual Abuse of Minor		MISC 4	
Sexual Assault		MISC 6	
Sexual Harassment		Minor with Tobacco	
Suicide Threat		Probation Revocation	1
Stalking		Probation Violation	1
CRIMES AGAINST PROPERTY		Restraining Order Violation	
Arson		SOR Violation	
Attempted Theft		OFFENSES AGAINST PUBLIC ORDER	
Burglary		Discharge Firearms	
Criminal Trespass	2	Disturbance	3
Forgery	1	Disorderly Conduct	
Fraud		Domestic Disturbance	2
Larceny from Business		Failure to Obey Police Officer	
Larceny from Others		Fight	
Larceny from Residence		Harassment	1
Malicious Mischief	3	Interfering with Arrest	
Malicious Mischief Business		Interfering with Report of Crime	
Malicious Mischief Private Property		Loitering	
Theft of Services		Peeping Tom	
Theft from Watercraft		Report of Gunshots	
Vehicle Theft		Resisting Arrest	
		Soliciting	
		Vagrancy	

June 2020 Stats Page 2			
TRAFFIC OFFENSES			
Abandoned Vehicle	1	Funeral Escort	
Citation Equipment/Registration		Health & Safety	
Citation License Violations		Illegal Entry	
Citation Parking	2	Inmate Booking	9
Citation Speeding		Inmate Incident	
Complaint ATV		Juvenile Contacts	
Complaint Parking	1	Lost Property	
Complaint Reckless Driving	1	Miscellaneous Paper Service	1
Complaint Speeding		Missing Person	
Failure to Yield to Pedestrian		911 Wrong Number/No One There	3
Failure to Yield to School Bus		NFS Checks	
Hit & Run		Order to Show Cause	
Traffic Accident/Fatal		Officer Injury	
Traffic Accident/Injury		Oversized Load Permit	
Traffic Accident/No Injury		Prisoner Transport	
Traffic Accident/Property Damage		Possible Fugitive	
Traffic Hazard		Probation Referral (juvenile)	
Unauthorized Use of Vehicle		Prowler Report	
Vehicle Impound		Reckless Endangerment	
Verbal Warning	10	Recovered Firearm	
		Runaway	
MISCELLANEOUS ENTRIES			
		Search Warrant	
		Security Check	1
Agency Assist	91	SOR Registration	
Arrest Warrant (other Agency's)	2	Shoplifting	
Background Check		Subpoena Service	10
Bench Warrant (our Agency)	2	Summons Service	4
Brady Law		Suspicious Circumstance	4
Burglar Alarm		Stolen Property	
Citizen Assist	5	Title 47	
Civil Matter	9	Unattended Death	
Controlled Burn		Unsecured Premises	
Courtesy Transport	2	Vacation Check	
Dance Permit		Watercraft Accident	
Death Investigation		Welfare Check	7
Death Notification			
DMV Items Issued		UCR INFO	
DVO Service			
Drug Information		Physical Arrests	9
Drug Interdiction		Theft \$ Amount	
86'd Letter	1	Vehicle Theft \$ Amount	
EDP	1		
Extra Patrol		JUVENILE INFO	
Fire		Arrests	
Found Property	2	Contacts	
		Crime	
		Traffic Stops or Citations	

MEMORANDUM

TO: HONORABLE MAYOR AND MEMBERS OF THE ASSEMBLY
CITY AND BOROUGH OF WRANGELL

FROM: MS. CAROL RUSHMORE, ECONOMIC DEVELOPMENT DIRECTOR

SUBJECT: Economic Development Department

DATE: July 22, 2020

Tourism:

Wrangell Convention and Visitor Bureau is working to develop an RFP for the Covid branding effort. They are also working on Online and social media efforts.

An update of the summer cruise ship port calls throughout Alaska can be found at: <https://www.wrangell.com/visitorservices/cruise-ship-calendar>. Basically, we have “heard” that all remaining ships have been cancelled, but have not received official notification. Once the official cancellation is received, the schedule will be updated.

Bearfest begins on Thursday July 23, 2020 with a dramatically reduced schedule of events. Primary activities include a dinner outside at the Stikine Inn on Friday with a visiting chef (will have a test prior to arriving per mandates). Table occupants are minimized to meet bubble and social distancing. There will be a bear research presentation on Thursday afternoon by zoom and a limited number of in person attendance. There will also be a virtual Read with a Ranger live on Facebook and a Teddy Bear Clinic with some local nurses. Unfortunately the Public Health Nurse out Petersburg was denied travel by the State and could not attend. The marathon, ½ marathon, and 5k walk will be on Sunday with staggered starts.

Economic Development:

All Wrangell Cares Grant funding opportunities became available online by July 15. As of a week later over 100 applications have been submitted and approximately 80 have been processed and over \$120,000 requested. A more detailed analysis is provided to Captain Sprehe for the weekly update on Friday. Should funding still be available toward the date of application closure, staff is making notes as to increases in payments or potential broadening of the criteria to allow additional businesses to receive funds. The Economic Development Committee would review any changes for recommendations. Applications are online at Wrangell.com and wrangellcovid19.org.

C.F. James Kelly Decker and Collin Dando provided a Zoom webinar on how to apply for Alaska Cares Funding that was attended by a handful of folks, but a number of folks watched it later from the website.

Staff continues to monitor the everchanging requirements of the federal business assistance programs and now multiple State assistance programs. With the grant processing, time to monitor, report and disseminate is a bit more challenging and probably only key program changes will be disseminated.

Staff participated in a webinar sponsored by DHSS and Alaska Community Foundation with Foraker Group for Non-profit grant funding, which is also eligible for tribes and municipalities. Still sorting through some of the criteria for governments to determine what may be eligible for application.

Staff participated in a couple of WaterSMART webinars with the Bureau of Reclamation. This is a funding potential for a variety of projects including metering and drought mitigation projects. There is a 50% match requirement.

Census:

August 31 is the deadline for SELF response to the Census. After that, Census workers will be visiting non responsive households to collect information in person.

Planning and Zoning:

The Commission has been working on zoning issues for the former Institute property and have developed a draft Residential and Commercial Mixed Use District with a Planned Unit Development code to allow flexibility within this or other zones if certain criteria are met. The draft is still being reviewed internally before forwarding to the attorney for review and ordinance development.

Staff has completed the PSA and Notice to Proceed for the survey of the Institute property Phase 1, a block on Pine/Etolin Ave, and the former Byford property at 4 mile Zimovia. Discussions with R&M Engineering regarding site design are ongoing.

GIS Mapping Updates:

Staff has been working with our GIS contractor to update our mapping system with new subdivisions, errors etc. We are still sorting out a few of the necessary changes and mapping issues but hopefully will be completed soon. There were delays on Staff's part due to the grant application development and launch. Once this is complete then the online mapping will be updated as well. Changes to the maps and proofing other errors takes time and is being worked on in between COVID and other duties.

COVID-19:

Staff spends a large portion of time working on COVID-19 efforts from the perspective of impacts to businesses, industries, tourism, and general travel issues. Webinars have tapered off somewhat with most webinars now specific training opportunities for businesses, clarifications for mandates and COVID-19 response, and regional efforts on impacts or concerns shared by various groups.

City and Borough of Wrangell
Irene Ingle Public Library Report
Director: Margaret Villarma
July, 2020

Summer Reading Program

The library is currently in the middle of the Summer Reading Program. We have 113 students registered. This year we have 134 prizes that have been donated by community members and businesses. We are extremely grateful for their continued support of this very popular program. We all know the benefits of children reading over the summer months. Due to Covid19 our program looks a little different than in past years. Since we are not able to have our normal volume of kids in the library, we have moved the program online this year. Kids get a ticket for each day they read at least half an hour, which is recorded onto a reading log by their parent or guardian. The prizes are all listed on our website and the kids submit their reading logs along with which prize drawings they would like to have their tickets put into. Under the circumstances, we are happy with the level of participation. Prizes will be drawn on August 8th.

Masks

We are still getting requests for masks. At this time we have handed out approximately 525. We still have a good supply here at the library for anyone who needs one.

Library Hours

We are currently open 25 hours per week. Our hours are Wednesday through Saturday from noon until 5 p.m. We are closed three consecutive days to allow for natural deactivation of the virus. There is staff during the closed hours to assist patrons with curbside service or any other needs.

Grants

The staff have been busy applying for grants. We are happy to say that we received a Cares Act Grant in the amount of \$4,497. We were able to purchase three new laptops for the library to assist with the social distancing of our patrons. We also received an IMLS (Institute of Museum and Library Sciences) Grant for \$9,550. We will use these funds to reupholster all of the chairs in the library since this has not been done since 1993. Part of the funds will pay for our Alaska Digital Library subscription which is \$1,750. We also included \$2,000 to pay for travel to the Alaska Library Conference next spring.

Programming

During Bearfest we will be assisting the Forest Service and doing a virtual storytime called "Read with a Ranger" on Facebook Live.

To: Borough Manager Lisa Von Bargen & The Borough Assembly
 From: P&R Director Kate Thomas
 Subject: P&R Department Report
 Date: July 22nd, 2020

The P&R Director and Recreation Coordinator continue to support local pandemic response efforts. Lucy Robinson has been tasked with overseeing the COVID19 Isolation Site with Captain Dorianne Sprehe. Initially Lucy spent many hours coordinating with Captain Sprehe to plan for the facility layout, amenities, and safety protocols. Following the push to get the site established Lucy spends approximately 5 hours a week addressing any items that will aid in the efficiency of the facility should there be an active case admitted to the site. Lucy anticipates that her workload will continue to decrease as the site is well established. Responsibilities of her position will likely change if a person is admitted for isolation/quarantine. Likewise, Kate Thomas continues to serve on the Emergency Operations Center team. Kate's primary role has been to assist with Safety Mitigation Plan reviews alongside Jamie Roberts. More recently Kate has taken on assignments to assist the Wrangell Public School District with conducting a survey to gauge comfort level and preferences among parents as the school's reopening is approaching. As well, Kate is working with Jamie Roberts to provide comment on the Safety Mitigation Plan prepared by Superintendent Lancaster. Both Lucy and Kate are pleased to be a part of the process in helping the Borough respond to this new and challenging circumstance.

P&R has expanded its interdepartmental support this year. The seasonal parks maintenance staff have assumed the responsibility of maintaining the downtown bump outs (garden beds) along Front Street, as well as the Nolan Center beds. Historically, the downtown bump outs and Nolan Center grounds were managed by a staff within the Nolan Center team. With the reduction in staffing P&R has stepped in to assist with maintenance as the schedule allows. With the increase in workload, P&R is working closely with maintenance staff to build greater efficiency, enhance communications with other department heads and prioritize responsibilities on a weekly basis. It will take time to build this new routine and meet the desired outcome benchmarks. Additionally, P&R is working with the Electric Department to schedule annual brushing and tree removal projects throughout the season. There are two priority areas identified by the Electrical Department: behind the community garden/lower cemetery and near the eight-mile marker of Zimovia Highway. The Electric Department holds an expenditure within their budget to cover the costs incurred from P&R labor, which allows for the department to hire a third staff member to tackle the increased workload. The department has not hired a third staff member this season, although the position is still open to applicants (no new applications have been received). Again, it will take time for P&R to incorporate this work into an efficient and effective schedule. Administrators are communicating, as necessary. Any work that poses a safety concern will not be delayed.

Promotions for July programming were released on the 22nd. The department has scaled back programming considerably to assist with reducing the risk of spreading COVID19 throughout the community. With the desire to provide a low risk opportunity for structured activity, the Recreation Coordinator developed a series of outdoor activities for small groups of children aged 6-8 years old. Volunteers from the USFS and WCA/IGAP are supporting efforts by overseeing groups of 10 children along with a P&R staff member who will be tasked with supporting facilitators and ensuring COVID19 safety practices are being followed. Participants may enroll in one of two programs that will host four different activities in the forest or along beaches near municipal parks and greenspaces. In August, the department will host two aquatics activities. Two abbreviated Swim Camps will be held in August from the 10th-14th and the 17th-21st. This program is geared toward swimmers aged 9-12 years old. Emphasis will be on the development of the front crawl stroke and increased yardage for endurance. Beyond the safety considerations, the intent of the abbreviated programs is to reach as many participants as possible without the need for establishing larger groups.

It is important to note that among all the unique circumstances the City is facing P&R is undergoing a significant transition of staff. Many of the department's temporary part time staff are leaving the team to embark on new career paths or academic ventures. Each year P&R experiences transitions of this nature at two different times of the year; following the new year and again at the end of the summer. With that P&R strategically plans a lifeguard course in January and August to maintain an adequate number of lifeguards to staff the facility. The department Director will be instructing a lifeguard course over the weekend of August 15th. The course will be a combination of blended learning, live virtual sessions and in person skills demonstration. Registration for the course will be available to the public on July 23rd, 2020. The department is weighing the option of hosting a Swim Instructor Certification Course, which would largely be facilitated virtually. With plans to move towards offering quarterly swim lessons for the community, the department is eager to ensure that there are several instructors available to assist with programming.

The department is pleased to report that there has been a steady flow of visitors to the Recreation Facility & Swimming Pool. Patrons are required to wear masks upon entering and exiting the facility but do not have to wear a mask at their respective work out station or while in the swimming pool. Patrons are also encouraged to call ahead and make a reservation for lap swims and open swims as capacity is limited. Patrons seem grateful for the return of operations and are adapting to the new protocols in place. The Safety Mitigation Plan for the facility and programs has been included with the Directors Report to provide better understanding of the other layers of the protocol that are in place. Some aspects of the plan are simple in concept and a little more difficult in practice. For example, the closure of locker rooms presents some inconveniences for swimmers. Again, patrons have been very understanding and staff are working hard to ensure a positive experience for all.

Wrangell Parks & Recreation
320 Church St. ~ Wrangell, Alaska ~ 999929

COVID Safety Mitigation Plan

Drafted May 17th, 2020

1st Revision May 28th, 2020

2nd Revision June 19th, 2020

3rd Revision June 30th, 2020

4th Revision July 16th, 2020

PURPOSE

To maintain a safe facility and prevent the spread of COVID19, while providing opportunities for Wrangell residents and visitors to enjoy recreation and wellness activities for the benefit of their overall wellbeing.

OVERVIEW

The following document details the Wrangell Parks and Recreation Department COVID19 Safety Mitigation Plan which has been drafted in accordance with Alaska State Health Mandate 16 Attachments K-Fitness Centers, I-Day Camps, U- Organized Sports, Activities and Guided Recreation, P-Swimming Pools, and the Advisory Document for Large Gatherings and Community Events.

All requirements must be met for Parks and Recreation facilities and functions to resume and maintain operations. The plan will be updated as Alaska continues a phased approach to opening economic activity responsibly. It will be presented to all department employees and contractors and will be posted near public entrances of the facility as well as on the department's website.

This plan has been updated in accordance with Reopen Alaska Responsibility Phases 3 and 4 which began on May 22nd, 2020.

CAPACITY

Wrangell Parks and Recreation facility weight room, cardio equipment and racquetball court will be open during its regularly scheduled operating hours.

Fitness Center indoor activity may be limited to allow for a minimum of 6 ft. social distancing between non-household individuals when exercising. When not exercising, non-household members should maintain social distancing. Where possible in Swimming Pools, 6 ft. social distancing by non-household members should be maintained while swimming laps or otherwise exercising in the pool.

P&R Director and Coordinators have discretion regarding the allowed number of people in the facility based on operational circumstances. Although Phases 3 and 4 do not mandate allowable percentages of the building occupancy, the number of members of the public admitted into the facility may be less to maintain social distancing requirements.

HOURS OF OPERATION

The facility will be open by appointment or walk in visits along with reservations. Members of the public should interact with Parks and Recreation employees only if there is no other way to reasonably conduct business. Members of the public may schedule an appointment, reserve an area of the fitness center or a

lane within the swimming pool, or register for a class over the phone (907-874-2444) or online (www.wrangellrec.com).

Facility operating hours are from 6:00AM-1:30PM & 3:30PM-7:30PM Monday through Friday, and on Saturdays from 10:00AM-2:30PM.

The facility may be accessed:

- **by walk in**
- **by appointment**
- **by reservation**

DOCUMENTATION

To enable contact tracing, employees are required to keep a log of each interaction with members of the public. The log must record the member of the public's name, phone number and date of contact. This log may be subject to public record disclosure in accordance with the laws of the state of Alaska and the City and Borough of Wrangell.

SOCIAL DISTANCING

At least 6 ft. of distance must be maintained between individuals or household groups while in the facility, unless the facility has prescribed a greater distance to be observed. Physical barriers, such as clear plastic guards have been installed in areas where there is direct contact with the public. Parks and Recreation promotes cashless and receipt-less transactions wherever possible.

SCREENING AND ACCESS

Patrons should arrive to the facility in their swimsuit and/or workout-active gear.

Staff are required to screen patrons upon entry into the facility. Any persons with symptoms consistent with COVID19 may not enter the premises. The screening confirms absence of symptoms including but not limited to, cough, fever, shortness of breath, muscle pain, chills, sore throat, or other abnormalities. If a member of the public responds positively to the symptomatic questions, they will be asked to refrain from recreating in the facility and encouraged to visit their health care provider. Persons are also asked about their recent travel history. If they have traveled to the lower 48 or internationally within the past 14 days, they must vacate the premises.

OFFICE AND LOBBY

To the maximum extent possible P&R business shall be conducted via telephone or online. Gathering in the lobby will be strictly prohibited. Cashless and receipt-less transactions will be completed wherever possible.

LOCKER ROOMS

The locker rooms will be closed until further notice. Swimmers should arrive and depart the facility with their swimwear on. Towels will not be available for use. Patrons are required to bring their personal towel with them to the pool.

RACQUETBALL COURT

The racquetball court is open by reservation only and limited to two persons, unless reserved for household members in a larger group. Group size will be limited to not exceed capacity and allow for users in other areas of the facility. Wallyball is not permitted at this time.

CARDIO EQUIPMENT

There are two areas within the facility that are set up with cardio equipment. Patrons can reserve access for one of two service areas per visit. Patrons are required to disinfect equipment immediately after use. Household members may reserve the facility area as a group but may be restricted access to ensure social distancing requirements can be met.

WEIGHT ROOM

The weight room is for static lifting only. Anerobic lifting is strictly prohibited. Patrons are required to disinfect equipment immediately after use, before moving on to the next piece of equipment within the circuit. Household members may reserve the facility area as a group but may be restricted access to ensure social distancing requirements can be met.

SWIMMING POOL

The CDC has indicated that there is no evidence the disease spreads through treated water. Proper operation and maintenance of the facility should inactivate the virus in water. Chlorine levels will be maintained above 2.00 ppm. The pool deck will be disinfected following the lunch time lap swim and evening open swims.

Swimming does not require contact between persons and social distancing can be maintained throughout activities. The swimming pool is available for lap swim, exercise class and open swim. Inflatable devices will not be deployed until further notice. Private use by Swim Club and/or Team is prohibited until further notice.

LAP SWIMS

During lap swim activities the following guidelines must be adhered to:

1. Lap swims are available by reservation or on demand.
2. To ensure that your space is confirmed we strongly encouraged reservations.
3. Reservations made be requested up to 48 hours in advance.
4. To maintain 6 ft. distance while swimming laps, access will be limited to one swimmer per lane and one water walker per 6 ft. of space in the shallow end. Persons from the same household or social bubble may share a lane.
5. Rest points in lap swimming will be designated at alternate ends of the pool. Lanes 1,3,5 will rest at the shallow end of the pool and lane 2,4 will rest at the deep end of the pool.
6. One family (Up to 4 persons from the same household) at a time may utilize the kids pool on demand or by reservation during regularly scheduled lap swims.
7. Capacity will be limited to 10 persons at one time in the pool during regularly scheduled lap swims. This includes families who are utilizing the kids pool.
8. Patrons must arrive and leave in swimsuits.
9. No locker rooms or changing rooms will be available.
10. All patrons 3 and older must wear a face mask when not in the water.

OPEN SWIMS

During open swim activities the following guidelines must be adhered to:

1. Open swims will be family oriented. At least one adult/guardian must be in the water with swimmers 13 and younger.
2. Open swims are available by reservation or on demand.
3. To ensure that your space is confirmed reservations are strongly encouraged.
4. Reservations made be requested up to 48 hours in advance.
5. Capacity will be limited to 20 persons at one time.
6. Families/persons will be checked in one at a time.
7. Persons must remain 6 ft. from other families/groups while accessing the facility and in the water.
8. Patrons must arrive and leave in swimsuits.
9. No locker rooms or changing rooms will be available.
10. All patrons 3 and older must wear a face mask when not in the water.
11. Pool owned equipment and toys will not be available.

SWIM LESSONS & SWIM CAMPS

During swim lessons and camps the following guidelines must be adhered to:

1. Swim lessons and camps may have age restrictions to mitigate the potential for direct contact during skills instruction by instructors.
2. All participants of lessons or camps will be screened and briefed prior to attending their first session.
 - a. Confirm absence of symptoms including but not limited to, cough, fever, shortness of breath, muscle pain, chills, sore throat, or other abnormalities.
 - b. Participants who are experiencing symptoms should report to management and are encouraged to contact their health care provider.
 - c. Participants who are experiencing symptoms should refrain from participating in the activity until 72 hours after the symptoms have subsided.
 - d. Do not make physical contact with others such as high fives or handshakes.
 - e. Avoid touching your face.
 - f. Avoid food sharing, drinks, or towels.
 - g. Do not attend lessons if you, or a member of your household does not feel well.
3. Swimmers should arrive as close to the start of the activity as possible to limit wait time in the facility.
4. To maintain social distancing only two swimmers will be permitted in one lane. Swimmers shall have different resting points to mitigate close contact.
5. Instructors will refrain from getting in the water with swimmers unless necessary. Instructors will provide direction to swimmers from the deck.
6. Lane assignments will be designated at the start of the session to mitigate close contact with as many participants as possible.
7. Equipment sharing is strictly prohibited.
8. Congregation of swimmers, parents, and families before, during or after activities is not permitted.
9. Swimmers should leave the facility as soon as reasonably feasible after the lesson/session.
10. Swimmers will be required to wear their suit to and from lessons/sessions.
11. All patrons 3 and older must wear a face mask when not in the water.

PARK SHELTER RENTAL RESERVATIONS

During use of Park facilities, the following guidelines must be adhered to:

1. Limit group size to 50 people or less.
2. Cover your mouth and nose with a cloth face covering when around others.
3. Keep a 6-ft. distance from others who are not part of your household or small social bubble — even if they are good friends or family members.
4. Do not share cars on the way to or from gatherings and do not linger within 6 feet of others at the gathering.
5. Do not stay in one place for long. Moving around encourages air flow around you and can help prevent spreading the virus. Gathering outside — but still at a distance — is usually safer than spending time with others in an enclosed space.
6. Bring your own chairs, plates, silverware, glasses, food, drinks, and hand sanitizer.
7. Wash or sanitize your hands often.
8. Stay home if you have any symptoms of COVID19 and encourage others to do the same. Possible symptoms include fever, chills, cough, difficulty breathing, new loss of taste or smell, and other symptoms listed on the CDC website.
9. Maintain records and contact information in the event there is a positive case.

OUTDOOR RECREATION ACTIVITIES (YOUTH)

During outdoor recreation activities the following guidelines must be adhered to:

1. Activities will be facilitated outside.
2. Group sizes will be limited.
3. All participants of lessons or camps will be screened and briefed prior to attending their first session.
 - a. Confirm absence of symptoms including but not limited to, cough, fever, shortness of breath, muscle pain, chills, sore throat, or other abnormalities.
 - b. Participants who are experiencing symptoms should report to management and are encouraged to contact their health care provider.
 - c. Participants who are experiencing symptoms will be prohibited from participating in the activity until 72 hours after the symptoms have subsided.
 - d. Avoid physical contact with others such as high fives or handshakes.
 - e. Avoid touching your face.
 - f. Avoid food sharing, drinks, or towels.
4. Social distancing will be required wherever possible.
5. Hand sanitizer will be available upon arrival and throughout the activity. Staff will monitor use of hand sanitizer.
6. Staff are required to wear face masks when social distancing cannot be maintained.
7. Participants are strongly encouraged to wear face masks whenever possible, except during periods of physical exertion.

INDOOR RECREATION AND SPORTS ACTIVITIES

During indoor recreation and sports activities, the following guidelines must be adhered to:

1. Activities will be facilitated indoors. Ventilation will be increased to the maximum degree possible when appropriate.
2. Group sizes will be limited. Participants will work in small cohort groups.

3. All participants of recreation activities and sports will be screened and briefed prior to attending their first session. All further screenings will take place on sight upon arrival.
 - a. Confirm absence of symptoms including but not limited to, cough, fever, shortness of breath, muscle pain, chills, sore throat, or other abnormalities.
 - b. Participants who are experiencing symptoms should report to management and are encouraged to contact their health care provider.
 - c. Participants who are experiencing symptoms will be prohibited from participating in the activity until 72 hours after the symptoms have subsided.
 - d. Avoid physical contact with others such as high fives or handshakes.
 - e. Avoid touching your face.
 - f. Avoid food sharing, drinks, or towels.
4. Social distancing will be required wherever possible.
5. Participants will be prompted to wash their hands upon arrival to the activity.
6. Hand sanitizer will be available throughout the activity. Staff will monitor use of hand sanitizer.
7. Staff are required to wear face masks when social distancing cannot be maintained.
8. Participants are strongly encouraged to wear face masks whenever possible, except during periods of physical exertion.

HYGIENE PROTOCOLS

- ✓ An adequate supply of disinfectant supplies will be on hand for employees and members of the public.
- ✓ Hand washing/disinfection stations will be stationed at entryways and adjacent to office.
- ✓ Lobby restrooms will be disinfected hourly during periods of use.
- ✓ Employees will be required to sanitize workstations at the start of their shift, on an hourly basis throughout their shift and at the end of their shift.
- ✓ Hourly touch point sanitation will be conducted in all work and public access areas.
- ✓ Cardio and weight equipment shall be sanitized after each use. All other equipment shall not be shared between patrons.
- ✓ Pool, deck, and other communal spaces shall be fully sanitized before opening each day.

CLEANING AND DISINFECTING PROTOCOLS

- ✓ Cleaning and disinfecting practices shall be in compliance with CDC guidelines.
- ✓ Pool operator shall ensure proper operation and maintenance including disinfection with chlorine.
- ✓ If a patron or employee exhibits symptoms of COVID19 the facility will automatically shut down for 72 consecutive hours to allow for the deactivation of the virus, followed by personnel performing a comprehensive disinfection of all common surfaces.

STAFFING AND OPERATIONS

1. All employees will be provided with a copy of the Safety Mitigation Plan
2. All employees will be required to sign an "Acknowledgment" form providing proof of their review.
3. All employees will be required to complete a pre-shift screening prior to beginning their shift and document that they have no relevant symptoms in the "Employee Screening Log".
4. Employees with a positive screening will not be permitted to fulfill their shift until 72 hours after the symptoms have subsided.
5. Only two staff will be permitted in the office or break area at one time. Social distancing must be observed.

6. All employees will be required to complete COVID19 safety training prior to returning to work. A log will be maintained detailing the safety topics covered with an employee signature acknowledging completion of the training session.

OTHER CONSIDERATIONS

Members of the public must wear a face mask when entering and exiting the facility and when they move about the facility. Members of the public are not required to wear their face mask while they are in the water or when they are at their individual workout station (i.e. treadmill) or in the weight room.

Employees are required to wear cloth face coverings when entering and exiting the facility, interacting with the public, moving about the building to disinfect areas of use and when interacting with other employees. Employees are strongly encouraged to wear masks wherever possible so long as it does not impact the safety of the employee. Employees are not required to wear a cloth face covering when they are at their individual workstation, actively on surveillance duty on the pool deck or while in the water.

City and Borough of Wrangell
Nolan Center Report
Director: Cyni Crary
July 22, 2020

Sales Summary: May 1 – July 22, 2020

	Category	Net Sales
NOLAN CENTER	GIFT SHOP	\$1,211.03
NOLAN CENTER	MUSEUM ADMISSIONS	\$247.00
NOLAN CENTER	EVENTS	\$888.00
NOLAN CENTER	THEATER	\$1,805.00
NOLAN CENTER	COMMUNITY MARKET	\$100.00
		\$4,251.03

Staff

Cyni Crary - Director
 Cindy Kilpatrick - Museum Collections
 Kiara Meissner - Temporary, Part-time Attendant

The Nolan Center said goodbye to Keeleigh Solverson at the end of May. She spent about one year with us – she will be missed. She accepted a position at the Harbor Department. Wishing her the best in her new role.

With limited staff, operations have been somewhat challenging. We opened a new exhibit, continue to operate the theater, still have visitors, the Community Market, events like Bearfest and weddings.

Kate Thomas and I agreed to cross-train a few members of her staff over here to help out during especially busy times. These staff members have already been a huge help with setting up and breaking down events, as well as assisting with some administrative functions.

Newsletter

The Newsletter is typically issued quarterly. The Spring edition will be published soon. I haven't had enough time to finish it yet - with the loss of Keeleigh – as the duties of her position are assumed by remaining staff, primarily the Director.

Traveling Exhibit – Alaska Suffrage Star (July 1 – August 7)

This is a must see exhibit. The Alaska State Museum did a wonderful job creating the panels and then the items from our collection add to the display beautifully. We incorporated some special screenings to compliment the exhibit. These have been attended with much enthusiasm.

If you are unable to view the exhibit in person, please check out our website:

<https://www.nolancenter.org/exhibit---summer-2020.html>

The Nolan Center Presents:

As part of our new exhibit: "Alaska's Suffrage Star" we are showing special screenings related to the exhibit. Come enjoy some popcorn and learn about the women's suffrage movement, and how women won the right to vote.

IRON JAWED ANGELS

ENCORE SHOWING:
Sunday, July 12th
4pm



THE VOTE

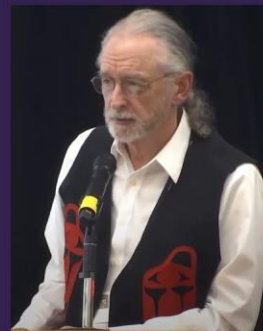
Thursday, July 16th
3pm



THE HISTORY OF TILLIE PAUL

Thursday, July 30th
3pm

Ben Paul speaking at the
Sharing Our Knowledge
Clan Conference



Community Markets

We scaled down the Community Market schedule to just two markets for the season:

July 3rd – very well attended. We provided masks at the door and spaced everything out six feet apart. Social distancing was followed and everyone signed in as they entered (as with everyone who enters the building; if there is a case, we can do contact tracing).

July 25th – outside for Bearfest.

Bearfest

The activities began with an Art Workshop for kids:



Here's the rest of the Bearfest schedule: <http://www.alaskabearfest.org/schedule.html>

Helping Our Gardens Event

On Friday, June 12th we held a volunteer event to help with our garden beds. After losing our groundskeeper (Cocoa Massin) the gardens have become overgrown and full of weeds. This event helped but the job is much too big for a one-time event. Kate, Amber and I are meeting to consider a plan to scale down the garden beds so that they are more easily manageable moving forward with less staff.



Theater

The theater is still going strong however the movie studios are still closed so we are unable to get new releases at this time. I received a possible date of late August. We continue to show older classics or family movies. I decided that our attendance doesn't support being open three weekend evenings. We are now only open on Sunday afternoons for a matinee at 4pm. Some of

the movies we've played recently: Karate Kid, Forrest Gump, True Grit (1969) with John Wayne and next weekend - Wizard of Oz. I received a request to play an old Stephen King movie from the 80's – so that's coming up as well.

Facility Hours

Due to reduced staff facility hours have been adjusted. The Museum is open Monday-Friday from 1pm-5pm, however since I'm in the building I have been opening for walk-ins as well. Saturdays we have been open by appointment only. Several appointments have been made. Beginning in August, there will be an attendant scheduled to open on Saturday afternoons through the end of September.

Janitorial RFP

For now, cleaning the facility is being done by Kiara and me. This is an arduous task, and is another job that Cocoa Massin used to do every day. An RFP to seek proposals for janitorial services, which will also include cleaning the library, was inadvertently delayed in getting posted. It was published on Thursday morning (the 23rd).

Electronics Upgrade

The museum gallery has some very outdated electronics. Two of the old TV's have been on the replacement list. They stopped working so some very inexpensive flat screens were found to replace them. Troubleshooting the systems in place took some time, but everything is in working order again and my knowledge of the gallery set-up and structure increased significantly.

Touchless Museum

Considering the pandemic many museums are converting to touchless features. I have spoken with Dwane and Amber about what is needed throughout the facility, but also as it relates specifically to the museum gallery. We have covered all areas that used to be interactive. A project is also in progress to make the gift shop book selection free standing – a far more sanitary situation.

Wolf Donation

We received an exquisite donation of a full body gray wolf mounted on a habitat base done by Dave Brown. It is a beautiful piece that will make for an incredible display. A letter is being drafted for signature by the Mayor as a formal thank you from the Borough for the donation.

Whale Skull/Bones

Last summer, as everyone likely remembers, the remains of a gray whale washed up on shore in the Back Channel. Work on a plan for the whale skull and vertebrae we received is still being developed, albeit slowly, to have the bones connected and hung from the lobby ceiling. A solution will need to be determined soon. The bones are currently being stored in a container at the elementary school. They need them transferred over to the Nolan Center before spring. I'm looking for grant opportunities, or local volunteer assistance.

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	July 28, 2020
	<u>Agenda Section</u>	7i

Water/Wastewater Operator Certificates Report

SUBMITTED BY:

Lisa Von Bargaen, Borough Manager

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 20: \$	FY 21: \$	FY22: \$
-----------	-----------	----------

Amount Budgeted:

	FY20 \$XXX
--	------------

Account Number(s):

	XXXXX XXX XXXX
--	----------------

Account Name(s):

	Enter Text Here
--	-----------------

Unencumbered Balance(s) (prior to expenditure):

	\$XXX
--	-------

Reviews/Approvals/Recommendations

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

ATTACHMENTS: 1. None

RECOMMENDATION MOTION:

None. Report only.

SUMMARY STATEMENT:

This document will be emailed to the Assembly over the weekend and added to the packet.

CITY AND BOROUGH OF WRANGELL

Account Statement - Period Ending June 30, 2020



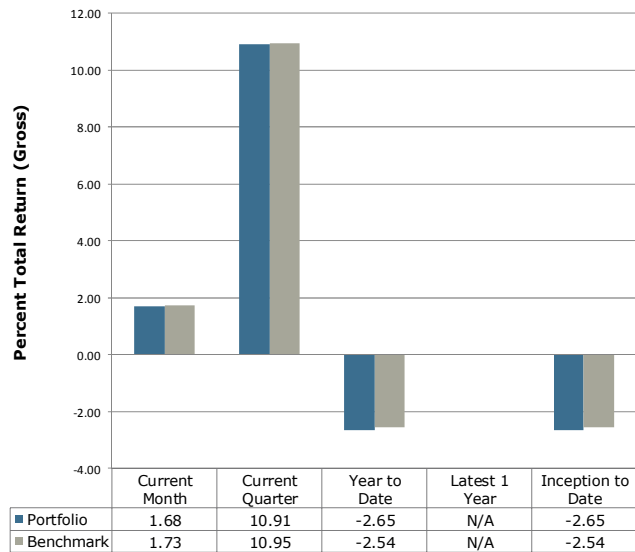
ACCOUNT ACTIVITY

Portfolio Value on 05-31-20	8,837,390
Contributions	0
Withdrawals	-253,068
Change in Market Value	111,122
Interest	0
Dividends	36,464

Portfolio Value on 06-30-20 8,731,909

INVESTMENT PERFORMANCE

Current Account Benchmark:
Equity Blend

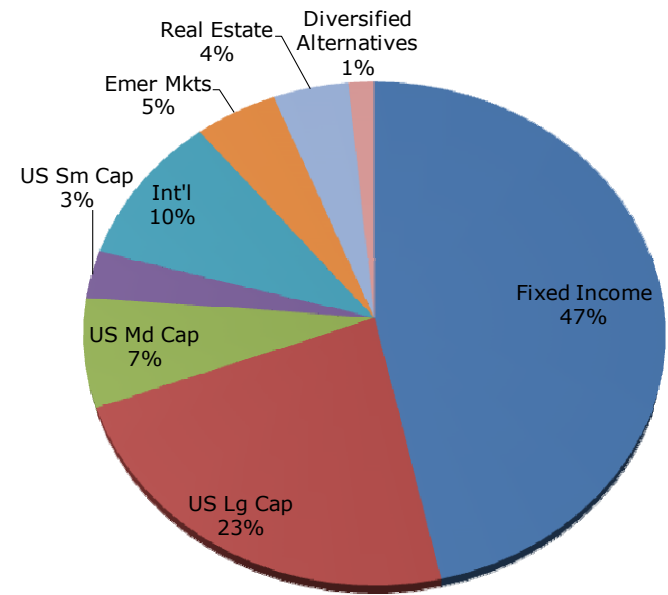


Performance is Annualized for Periods Greater than One Year

MANAGEMENT TEAM

Client Relationship Manager:	Amber Frizzell, AIF® Amber@apcm.net
Your Portfolio Manager:	Brandy Niclai, CFA®
Contact Phone Number:	907/272-7575

PORTFOLIO COMPOSITION



Alaska Permanent Capital Management Co.
PORTFOLIO SUMMARY AND TARGET
CITY AND BOROUGH OF WRANGELL
June 30, 2020

Asset Class & Target	Market Value	% Assets	Range
FIXED INCOME (45%)			
US Fixed Income (25.0%)	2,295,162	26.3	15% to 35%
TIPS (10.0%)	878,025	10.1	5% to 15%
International Fixed Income (5.0%)	440,595	5.0	0% to 10%
Cash (5.0%)	450,156	5.2	0% to 10%
Subtotal:	4,063,938	46.5	
EQUITY (47%)			
US Large Cap (22.0%)	1,986,052	22.7	12% to 32%
US Mid Cap (7.0%)	611,345	7.0	0% to 15%
US Small Cap (3.0%)	265,375	3.0	0% to 6%
Developed International Equity (10.0%)	854,601	9.8	5% to 15%
Emerging Markets (5.0%)	428,305	4.9	0% to 10%
Subtotal:	4,145,678	47.5	
ALTERNATIVE INVESTMENTS (8%)			
Real Estate (2.0%)	131,747	1.5	0% to 5%
Alternative Beta (0.0%)	0	0.0	0% to 10%
Infrastructure (3.0%)	258,933	3.0	0% to 6%
Commodities (3.0%)	131,614	1.5	0% to 6%
Subtotal:	522,293	6.0	
TOTAL PORTFOLIO	8,731,909	100	

Alaska Permanent Capital Management Co.
PORTFOLIO APPRAISAL
CITY AND BOROUGH OF WRANGELL
June 30, 2020

Quantity	Security	Security Symbol	Avg Cost	Total Cost	Price	Market Value	Pct. Assets
DOMESTIC FIXED INCOME FUNDS/ETF							
3,488	ISHARES SHORT TREASURY BOND ETF	SHV	110.67	386,029	110.74	386,261	4.4
17,501	VANGUARD SHORT-TERM TIPS ETF	VTIP	49.31	862,939	50.17	878,025	10.1
25,981	VANGUARD TOTAL BOND MARKET ETF	BND	85.18	2,212,942	88.34	2,295,162	26.3
				3,461,909		3,559,448	40.8
INTERNATIONAL FIXED INCOME FUNDS/ETF							
7,632	VANGUARD TOTAL INTL BOND ETF	BNDX	57.05	435,397	57.73	440,595	5.0
DOMESTIC LARGE CAP EQUITY FUNDS/ETF							
1,027	FLEXSHARES QUAL DIV ETF	QDF	48.32	49,622	42.25	43,391	0.5
450	ISHARES EDGE MSCI USA QUALITY FACTOR ETF	QUAL	100.66	45,298	95.92	43,164	0.5
6,160	SPDR S&P 500 ETF	SPY	324.14	1,996,725	308.36	1,899,498	21.8
				2,091,645		1,986,052	22.7
DOMESTIC MID CAP EQUITY FUNDS/ETF							
3,438	ISHARES CORE S&P MIDCAP 400 ETF	IJH	200.30	688,622	177.82	611,345	7.0
DOMESTIC SMALL CAP EQUITY FUNDS/ETF							
3,886	ISHARES S&P SMALLCAP 600 INDEX ETF	IJR	81.06	315,006	68.29	265,375	3.0
INTERNATIONAL EQUITY FUNDS/ETF							
5,976	ISHARES ETF CORE MSCI EAFE	IEFA	64.13	383,248	57.16	341,588	3.9
8,428	ISHARES MSCI EAFE INDEX FUND	EFA	68.75	579,392	60.87	513,012	5.9
				962,641		854,601	9.8
EMERGING MARKET FUNDS/ETF							
8,998	ISHARES ETF CORE MSCI EMERGING MKTS	IEMG	53.70	483,150	47.60	428,305	4.9
REAL ESTATE & INFRASTRUCTURE							
5,417	FLEXSHAR STX GLOBAL BROAD INF ETF	NFRA	54.04	292,723	47.80	258,933	3.0
1,847	JPMORGAN BETABUILDERS MSCI US REIT ETF	BBRE	89.26	164,872	71.33	131,747	1.5
				457,595		390,679	4.5
COMMODITIES							
3,420	ISHARES BB ROLL SELECT COMMODITY ETF	CMDY	36.80	125,842	38.48	131,614	1.5
CASH AND EQUIVALENTS							
	CHARLES SCHWAB LIQUID BANK DEPOSIT ACCOUNT	cash01		55,165		55,165	0.6
	DIVIDEND ACCRUAL	divacc		8,730		8,730	0.1
				63,895		63,895	0.7
TOTAL PORTFOLIO				9,085,702		8,731,909	100.0

Alaska Permanent Capital Management Co.
CASH LEDGER
CITY AND BOROUGH OF WRANGELL
From 06-01-20 To 06-30-20

Trade Date	Settle Date	Tran Code	Activity	Security	Amount
CHARLES SCHWAB LIQUID BANK DEPOSIT ACCOUNT					
06-01-20			Beginning Balance		35,904.77
06-01-20	06-03-20	wd	Purchase	ISHARES S&P SMALLCAP 600 INDEX ETF	-35,573.60
06-01-20	06-03-20	wd	Purchase	VANGUARD SHORT-TERM TIPS ETF	-24,191.80
06-01-20	06-03-20	wd	Purchase	VANGUARD TOTAL INTL BOND ETF	-12,029.85
06-01-20	06-03-20	wd	Purchase	iSHARES BB ROLL SELECT COMMODITY ETF	-41,890.55
06-01-20	06-03-20	wd	Purchase	JPMORGAN BETABUILDERS MSCI US REIT ETF	-1,436.60
06-01-20	06-03-20	wd	Purchase	ISHARES SHORT TREASURY BOND ETF	-19,931.40
06-01-20	06-03-20	dp	Sale	ISHARES CORE S&P MIDCAP 400 ETF	33,936.94
06-01-20	06-03-20	dp	Sale	FLEXSHARES QUAL DIV ETF	632.77
06-01-20	06-03-20	dp	Sale	ISHARES EDGE MSCI USA QUALITY FACTOR ETF	1,446.72
06-01-20	06-03-20	dp	Sale	SPDR S&P 500 ETF	42,809.65
06-01-20	06-03-20	dp	Sale	FLEXSHAR STX GLOBAL BROAD INF ETF	3,162.51
06-01-20	06-03-20	dp	Sale	ISHARES ETF CORE MSCI EAFE	11,980.24
06-01-20	06-03-20	dp	Sale	ISHARES MSCI EAFE INDEX FUND	15,177.91
06-01-20	06-03-20	dp	Sale	VANGUARD TOTAL BOND MARKET ETF	19,710.69
06-01-20	06-03-20	dp	Sale	ISHARES ETF CORE MSCI EMERGING MKTS	1,609.44

Alaska Permanent Capital Management Co.
CASH LEDGER
CITY AND BOROUGH OF WRANGELL
From 06-01-20 To 06-30-20

Trade Date	Settle Date	Tran Code	Activity	Security	Amount
06-04-20	06-04-20	dp	Dividend	VANGUARD TOTAL BOND MARKET ETF	4,448.30
06-04-20	06-04-20	dp	Dividend	VANGUARD TOTAL INTL BOND ETF	355.21
06-05-20	06-05-20	dp	Dividend	ISHARES SHORT TREASURY BOND ETF	250.04
06-12-20	06-16-20	dp	Sale	ISHARES SHORT TREASURY BOND ETF	250,226.64
06-15-20	06-15-20	dp	Interest	CHARLES SCHWAB LIQUID BANK DEPOSIT ACCOUNT	0.31
06-16-20	06-16-20	wd	Withdrawal	from Portfolio	-3,042.68
06-19-20	06-19-20	dp	Dividend	ISHARES MSCI EAFE INDEX FUND	7,625.28
06-19-20	06-19-20	dp	Dividend	ISHARES ETF CORE MSCI EAFE	4,416.46
06-19-20	06-19-20	dp	Dividend	ISHARES ETF CORE MSCI EMERGING MKTS	4,280.70
06-19-20	06-19-20	dp	Dividend	ISHARES CORE S&P MIDCAP 400 ETF	2,282.38
06-19-20	06-19-20	dp	Dividend	ISHARES S&P SMALLCAP 600 INDEX ETF	941.78
06-19-20	06-19-20	dp	Dividend	ISHARES EDGE MSCI USA QUALITY FACTOR ETF	163.47
06-22-20	06-22-20	wd	Withdrawal	from Portfolio	-250,000.00
06-22-20	06-22-20	wd	Withdrawal	from Portfolio	-25.00
06-23-20	06-25-20	wd	Purchase	ISHARES SHORT TREASURY BOND ETF	-226,770.33
06-23-20	06-25-20	dp	Sale	ISHARES CORE S&P MIDCAP 400 ETF	13,781.31
06-23-20	06-25-20	dp	Sale	FLEXSHARES QUAL DIV ETF	983.23

Alaska Permanent Capital Management Co.
CASH LEDGER
CITY AND BOROUGH OF WRANGELL
From 06-01-20 To 06-30-20

Trade Date	Settle Date	Tran Code	Activity	Security	Amount
06-23-20	06-25-20	dp	Sale	ISHARES EDGE MSCI USA QUALITY FACTOR ETF	977.31
06-23-20	06-25-20	dp	Sale	SPDR S&P 500 ETF	72,149.64
06-23-20	06-25-20	dp	Sale	VANGUARD SHORT-TERM TIPS ETF	11,751.24
06-23-20	06-25-20	dp	Sale	VANGUARD TOTAL BOND MARKET ETF	13,721.48
06-23-20	06-25-20	dp	Sale	VANGUARD TOTAL INTL BOND ETF	3,225.87
06-23-20	06-25-20	dp	Sale	ISHARES ETF CORE MSCI EMERGING MKTS	39,632.84
06-23-20	06-25-20	dp	Sale	ISHARES ETF CORE MSCI EAFE	19,595.75
06-23-20	06-25-20	dp	Sale	ISHARES MSCI EAFE INDEX FUND	28,835.09
06-23-20	06-25-20	dp	Sale	iSHARES BB ROLL SELECT COMMODITY ETF	4,582.05
06-23-20	06-25-20	dp	Sale	FLEXSHAR STX GLOBAL BROAD INF ETF	4,274.96
06-23-20	06-25-20	dp	Sale	JPMORGAN BETABUILDERS MSCI US REIT ETF	3,786.78
06-23-20	06-25-20	dp	Sale	ISHARES S&P SMALLCAP 600 INDEX ETF	8,426.48
06-25-20	06-25-20	dp	Dividend	FLEXSHAR STX GLOBAL BROAD INF ETF	1,427.17
06-25-20	06-25-20	dp	Dividend	FLEXSHARES QUAL DIV ETF	346.93
06-26-20	06-26-20	dp	Dividend	JPMORGAN BETABUILDERS MSCI US REIT ETF	1,196.16
06-30-20			Ending Balance		55,164.69

Alaska Permanent Capital Management Co.
CASH LEDGER
CITY AND BOROUGH OF WRANGELL
From 06-01-20 To 06-30-20

Trade Date	Settle Date	Tran Code	Activity	Security	Amount
DIVIDEND ACCRUAL					
06-01-20			Beginning Balance		0.00
06-19-20	07-31-20	dp	Dividend	SPDR S&P 500 ETF	8,730.29
06-30-20			Ending Balance		8,730.29

Alaska Permanent Capital Management Co.
REALIZED GAINS AND LOSSES
CITY AND BOROUGH OF WRANGELL
From 06-01-20 Through 06-30-20

Date	Quantity	Security	Avg. Cost Basis	Proceeds	Gain Or Loss
06-01-20	190.0000	ISHARES CORE S&P MIDCAP 400 ETF	38,056.47	33,936.94	-4,119.53
06-01-20	15.0000	FLEXSHARES QUAL DIV ETF	724.77	632.77	-92.00
06-01-20	15.0000	ISHARES EDGE MSCI USA QUALITY FACTOR ETF	1,509.92	1,446.72	-63.20
06-01-20	140.0000	SPDR S&P 500 ETF	45,380.11	42,809.65	-2,570.46
06-01-20	65.0000	FLEXSHAR STX GLOBAL BROAD INF ETF	3,512.46	3,162.51	-349.95
06-01-20	210.0000	ISHARES ETF CORE MSCI EAFE	13,467.56	11,980.24	-1,487.32
06-01-20	250.0000	ISHARES MSCI EAFE INDEX FUND	17,186.53	15,177.91	-2,008.62
06-01-20	225.0000	VANGUARD TOTAL BOND MARKET ETF	19,164.46	19,710.69	546.23
06-01-20	35.0000	ISHARES ETF CORE MSCI EMERGING MKTS	1,879.33	1,609.44	-269.89
06-12-20	2,260.0000	ISHARES SHORT TREASURY BOND ETF	249,947.29	250,226.64	279.35
06-23-20	77.0000	ISHARES CORE S&P MIDCAP 400 ETF	15,422.88	13,781.31	-1,641.57
06-23-20	23.0000	FLEXSHARES QUAL DIV ETF	1,111.31	983.23	-128.08
06-23-20	10.0000	ISHARES EDGE MSCI USA QUALITY FACTOR ETF	1,006.62	977.31	-29.31
06-23-20	230.0000	SPDR S&P 500 ETF	74,553.04	72,149.64	-2,403.40
06-23-20	234.0000	VANGUARD SHORT-TERM TIPS ETF	11,538.06	11,751.24	213.18
06-23-20	156.0000	VANGUARD TOTAL BOND MARKET ETF	13,287.36	13,721.48	434.12
06-23-20	56.0000	VANGUARD TOTAL INTL BOND ETF	3,194.74	3,225.87	31.13
06-23-20	812.0000	ISHARES ETF CORE MSCI EMERGING MKTS	43,600.56	39,632.84	-3,967.72

Alaska Permanent Capital Management Co.
REALIZED GAINS AND LOSSES
CITY AND BOROUGH OF WRANGELL
From 06-01-20 Through 06-30-20

<u>Date</u>	<u>Quantity</u>	<u>Security</u>	<u>Avg. Cost Basis</u>	<u>Proceeds</u>	<u>Gain Or Loss</u>
06-23-20	334.0000	ISHARES ETF CORE MSCI EAFE	21,419.83	19,595.75	-1,824.08
06-23-20	462.0000	ISHARES MSCI EAFE INDEX FUND	31,760.71	28,835.09	-2,925.62
06-23-20	120.0000	iSHARES BB ROLL SELECT COMMODITY ETF	4,415.51	4,582.05	166.54
06-23-20	88.0000	FLEXSHAR STX GLOBAL BROAD INF ETF	4,755.33	4,274.96	-480.37
06-23-20	53.0000	JPMORGAN BETABUILDERS MSCI US REIT ETF	4,731.02	3,786.78	-944.24
06-23-20	124.0000	ISHARES S&P SMALLCAP 600 INDEX ETF	10,051.67	8,426.48	-1,625.19
TOTAL GAINS					1,670.54
TOTAL LOSSES					-26,930.57
			631,677.56	606,417.54	-25,260.02

Alaska Permanent Capital Management Co.
TRANSACTION SUMMARY
CITY AND BOROUGH OF WRANGELL
From 06-01-20 To 06-30-20

Trade Date	Settle Date	Security	Quantity	Trade Amount
PURCHASES				
COMMODITIES				
06-01-20	06-03-20	iSHARES BB ROLL SELECT COMMODITY ETF	1,115.0000	41,890.55
DOMESTIC FIXED INCOME FUNDS/ETF				
06-01-20	06-03-20	VANGUARD SHORT-TERM TIPS ETF	485.0000	24,191.80
06-01-20	06-03-20	ISHARES SHORT TREASURY BOND ETF	180.0000	19,931.40
06-23-20	06-25-20	ISHARES SHORT TREASURY BOND ETF	2,048.0000	226,770.33
				270,893.53
DOMESTIC SMALL CAP EQUITY FUNDS/ETF				
06-01-20	06-03-20	ISHARES S&P SMALLCAP 600 INDEX ETF	530.0000	35,573.60
INTERNATIONAL FIXED INCOME FUNDS/ETF				
06-01-20	06-03-20	VANGUARD TOTAL INTL BOND ETF	210.0000	12,029.85
REAL ESTATE & INFRASTRUCTURE				
06-01-20	06-03-20	JPMORGAN BETABUILDERS MSCI US REIT ETF	20.0000	1,436.60
				361,824.13
DEPOSITS AND EXPENSES				
MANAGEMENT FEES				
06-30-20	06-30-20	MANAGEMENT FEES		3,016.31
				3,016.31

Alaska Permanent Capital Management Co.
TRANSACTION SUMMARY
CITY AND BOROUGH OF WRANGELL
From 06-01-20 To 06-30-20

Trade Date	Settle Date	Security	Quantity	Trade Amount
DIVIDEND				
DOMESTIC FIXED INCOME FUNDS/ETF				
06-04-20	06-04-20	VANGUARD TOTAL BOND MARKET ETF		4,448.30
06-05-20	06-05-20	ISHARES SHORT TREASURY BOND ETF		250.04
				<hr/> 4,698.34
DOMESTIC LARGE CAP EQUITY FUNDS/ETF				
06-19-20	06-19-20	ISHARES EDGE MSCI USA QUALITY FACTOR ETF		163.47
06-19-20	07-31-20	SPDR S&P 500 ETF		8,730.29
06-25-20	06-25-20	FLEXSHARES QUAL DIV ETF		346.93
				<hr/> 9,240.69
DOMESTIC MID CAP EQUITY FUNDS/ETF				
06-19-20	06-19-20	ISHARES CORE S&P MIDCAP 400 ETF		2,282.38
DOMESTIC SMALL CAP EQUITY FUNDS/ETF				
06-19-20	06-19-20	ISHARES S&P SMALLCAP 600 INDEX ETF		941.78
EMERGING MARKET FUNDS/ETF				
06-19-20	06-19-20	ISHARES ETF CORE MSCI EMERGING MKTS		4,280.70
INTERNATIONAL EQUITY FUNDS/ETF				
06-19-20	06-19-20	ISHARES MSCI EAFE INDEX FUND		7,625.28
06-19-20	06-19-20	ISHARES ETF CORE MSCI EAFE		4,416.46
				<hr/> 12,041.74

Alaska Permanent Capital Management Co.
TRANSACTION SUMMARY
CITY AND BOROUGH OF WRANGELL
From 06-01-20 To 06-30-20

Trade Date	Settle Date	Security	Quantity	Trade Amount
INTERNATIONAL FIXED INCOME FUNDS/ETF				
06-04-20	06-04-20	VANGUARD TOTAL INTL BOND ETF		355.21
REAL ESTATE & INFRASTRUCTURE				
06-25-20	06-25-20	FLEXSHAR STX GLOBAL BROAD INF ETF		1,427.17
06-26-20	06-26-20	JPMORGAN BETABUILDERS MSCI US REIT ETF		1,196.16
				2,623.33
				36,464.17
INTEREST				
CASH AND EQUIVALENTS				
06-15-20	06-15-20	CHARLES SCHWAB LIQUID BANK DEPOSIT ACCOUNT		0.31
				0.31
SALES, MATURITIES, AND CALLS				
COMMODITIES				
06-23-20	06-25-20	iSHARES BB ROLL SELECT COMMODITY ETF	120.0000	4,582.05
DOMESTIC FIXED INCOME FUNDS/ETF				
06-01-20	06-03-20	VANGUARD TOTAL BOND MARKET ETF	225.0000	19,710.69
06-12-20	06-16-20	ISHARES SHORT TREASURY BOND ETF	2,260.0000	250,226.64
06-23-20	06-25-20	VANGUARD SHORT-TERM TIPS ETF	234.0000	11,751.24
06-23-20	06-25-20	VANGUARD TOTAL BOND MARKET ETF	156.0000	13,721.48
				295,410.05

Alaska Permanent Capital Management Co.
TRANSACTION SUMMARY
CITY AND BOROUGH OF WRANGELL
From 06-01-20 To 06-30-20

Trade Date	Settle Date	Security	Quantity	Trade Amount
DOMESTIC LARGE CAP EQUITY FUNDS/ETF				
06-01-20	06-03-20	FLEXSHARES QUAL DIV ETF	15.0000	632.77
06-01-20	06-03-20	ISHARES EDGE MSCI USA QUALITY FACTOR ETF	15.0000	1,446.72
06-01-20	06-03-20	SPDR S&P 500 ETF	140.0000	42,809.65
06-23-20	06-25-20	FLEXSHARES QUAL DIV ETF	23.0000	983.23
06-23-20	06-25-20	ISHARES EDGE MSCI USA QUALITY FACTOR ETF	10.0000	977.31
06-23-20	06-25-20	SPDR S&P 500 ETF	230.0000	72,149.64
				118,999.32
DOMESTIC MID CAP EQUITY FUNDS/ETF				
06-01-20	06-03-20	ISHARES CORE S&P MIDCAP 400 ETF	190.0000	33,936.94
06-23-20	06-25-20	ISHARES CORE S&P MIDCAP 400 ETF	77.0000	13,781.31
				47,718.25
DOMESTIC SMALL CAP EQUITY FUNDS/ETF				
06-23-20	06-25-20	ISHARES S&P SMALLCAP 600 INDEX ETF	124.0000	8,426.48
EMERGING MARKET FUNDS/ETF				
06-01-20	06-03-20	ISHARES ETF CORE MSCI EMERGING MKTS	35.0000	1,609.44
06-23-20	06-25-20	ISHARES ETF CORE MSCI EMERGING MKTS	812.0000	39,632.84
				41,242.28
INTERNATIONAL EQUITY FUNDS/ETF				
06-01-20	06-03-20	ISHARES ETF CORE MSCI EAFE	210.0000	11,980.24

Alaska Permanent Capital Management Co.
TRANSACTION SUMMARY
CITY AND BOROUGH OF WRANGELL
From 06-01-20 To 06-30-20

Trade Date	Settle Date	Security	Quantity	Trade Amount
06-01-20	06-03-20	ISHARES MSCI EAFE INDEX FUND	250.0000	15,177.91
06-23-20	06-25-20	ISHARES ETF CORE MSCI EAFE	334.0000	19,595.75
06-23-20	06-25-20	ISHARES MSCI EAFE INDEX FUND	462.0000	28,835.09
				75,588.99
INTERNATIONAL FIXED INCOME FUNDS/ETF				
06-23-20	06-25-20	VANGUARD TOTAL INTL BOND ETF	56.0000	3,225.87
REAL ESTATE & INFRASTRUCTURE				
06-01-20	06-03-20	FLEXSHAR STX GLOBAL BROAD INF ETF	65.0000	3,162.51
06-23-20	06-25-20	FLEXSHAR STX GLOBAL BROAD INF ETF	88.0000	4,274.96
06-23-20	06-25-20	JPMORGAN BETABUILDERS MSCI US REIT ETF	53.0000	3,786.78
				11,224.25
				606,417.54

WITHDRAW

CASH AND EQUIVALENTS

06-16-20	06-16-20	CHARLES SCHWAB LIQUID BANK DEPOSIT ACCOUNT		3,042.68
06-22-20	06-22-20	CHARLES SCHWAB LIQUID BANK DEPOSIT ACCOUNT		250,000.00

Alaska Permanent Capital Management Co.
TRANSACTION SUMMARY
CITY AND BOROUGH OF WRANGELL
From 06-01-20 To 06-30-20

Trade Date	Settle Date	Security	Quantity	Trade Amount
06-22-20	06-22-20	CHARLES SCHWAB LIQUID BANK DEPOSIT ACCOUNT		25.00
				253,067.68
				253,067.68

CITY AND BOROUGH OF WRANGELL #6869

Account Statement - Period Ending June 30, 2020



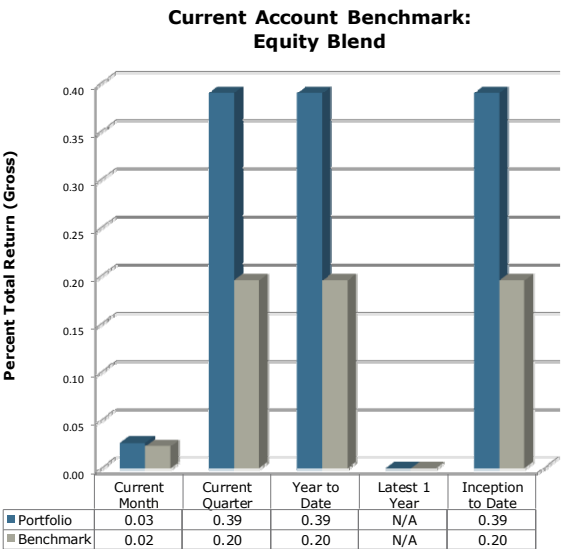
ACCOUNT ACTIVITY

Portfolio Value on 05-31-20	2,524,149
Contributions	2,500,000
Withdrawals	-316
Change in Market Value	-3,079
Interest	5,264
Dividends	0
Portfolio Value on 06-30-20	5,026,019

MANAGEMENT TEAM

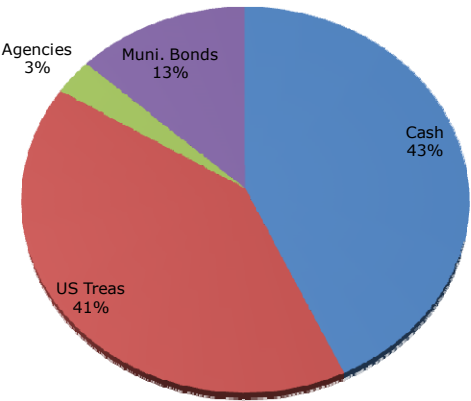
Client Relationship Manager:	Amber Frizzell, AIF® Amber@apcm.net
Your Portfolio Manager:	Brandy Niclai, CFA®
Contact Phone Number:	907/272-7575

INVESTMENT PERFORMANCE



Performance is Annualized for Periods Greater than One Year

PORTFOLIO COMPOSITION



Fixed Income Portfolio Statistics

Average Quality: AA+ Yield to Maturity: 0.19% Average Maturity: 1.55 Yrs

Alaska Permanent Capital Management Co.
PORTFOLIO APPRAISAL
CITY AND BOROUGH OF WRANGELL #6869
June 30, 2020

Quantity	Security	Average Cost	Total Average Cost	Price	Market Value	Pct. Assets	Annual Income	Accrued Interest	Yield to Maturity
MUNICIPAL BONDS									
100,000	ALASKA ST REF-SER A 4.000% Due 08-01-20	101.64	101,640	100.30	100,297	2.00	4,000	1,667	0.54
35,000	NEVADA ST CAPITAL IMPT-CULTURAL AFFAIRS-SER A 5.000% Due 08-01-20	102.12	35,742	100.38	35,134	0.70	1,750	729	0.55
80,000	MINNESOTA ST 5.000% Due 08-01-21	101.81	81,450	100.39	80,309	1.60	4,000	1,667	4.63
25,000	State of Wisconsin 5.000% Due 05-01-22	106.00	26,500	108.61	27,153	0.54	1,250	208	0.29
50,000	N SLOPE BORO AK 5.000% Due 06-30-22	102.04	51,022	100.36	50,181	1.00	2,500	7	4.81
25,000	STATE OF WASHINGTON 5.000% Due 07-01-22	104.01	26,003	104.76	26,190	0.52	1,250	625	2.55
25,000	STATE OF MARYLAND 5.000% Due 08-01-22	107.52	26,881	109.84	27,459	0.55	1,250	521	0.27
25,000	MISSISSIPPI ST 5.250% Due 11-01-22	109.96	27,490	111.32	27,830	0.55	1,312	219	0.38
35,000	WASHINGTON ST 5.000% Due 02-01-23	109.98	38,495	112.08	39,229	0.78	1,750	729	0.31
35,000	OHIO ST 5.000% Due 05-01-23	108.12	37,844	113.15	39,604	0.79	1,750	292	0.34
25,000	MASSACHUSETTS ST 5.000% Due 07-01-24	105.61	26,403	109.37	27,343	0.54	1,250	625	2.52
30,000	MASSACHUSETTS ST 5.000% Due 10-01-26	106.15	31,844	105.90	31,769	0.63	1,500	375	3.93
25,000	MINNESOTA ST 5.000% Due 08-01-27	101.72	25,429	100.39	25,096	0.50	1,250	521	4.93
50,000	WASHINGTON STATE MOTOR VEHICLE TAX 5.000% Due 06-01-28	103.66	51,832	103.63	51,814	1.03	2,500	208	4.45
65,000	MASSACHUSETTS ST 5.000% Due 08-01-33	104.65	68,020	105.11	68,322	1.36	3,250	1,354	4.48
	Accrued Interest				9,747	0.19			
			656,593		667,479	13.28		9,747	
U.S. TREASURY									
155,000	US TREASURY NOTES 2.625% Due 05-15-21	102.71	159,208	102.12	158,294	3.15	4,069	520	0.19
205,000	US TREASURY NOTES 2.125% Due 08-15-21	102.39	209,906	102.17	209,453	4.17	4,356	1,640	0.19
125,000	US TREASURY NOTES 2.875% Due 10-15-21	103.65	129,561	103.47	129,341	2.57	3,594	756	0.18
85,000	US TREASURY NOTES 2.875% Due 11-15-21	103.93	88,344	103.69	88,137	1.75	2,444	312	0.19
200,000	US TREASURY NOTES 2.500% Due 02-15-22	103.87	207,736	103.76	207,516	4.13	5,000	1,882	0.18

Alaska Permanent Capital Management Co.
PORTFOLIO APPRAISAL
CITY AND BOROUGH OF WRANGELL #6869
June 30, 2020

Quantity	Security	Average Cost	Total Average Cost	Price	Market Value	Pct. Assets	Annual Income	Accrued Interest	Yield to Maturity
180,000	US TREASURY NOTES 1.750% Due 05-15-22	102.75	184,957	102.95	185,315	3.69	3,150	402	0.17
180,000	US TREASURY NOTES 1.500% Due 08-15-22	102.36	184,255	102.83	185,090	3.68	2,700	1,016	0.17
80,000	US TREASURY NOTES 1.625% Due 11-15-22	102.82	82,253	103.44	82,750	1.65	1,300	166	0.17
80,000	US TREASURY NOTES 2.000% Due 02-15-23	104.08	83,267	104.77	83,816	1.67	1,600	602	0.18
300,000	US TREASURY NOTES 0.250% Due 04-15-23	100.01	300,038	100.21	300,633	5.98	750	158	0.17
400,000	US TREASURY NOTES 0.250% Due 06-15-23	99.98	399,905	100.21	400,844	7.98	1,000	44	0.18
	Accrued Interest				7,498	0.15			
			2,029,431		2,038,688	40.56		7,498	
AGENCIES									
50,000	FREDDIE MAC 2.000% Due 01-28-22	100.30	50,150	100.13	50,064	1.00	1,000	425	1.92
50,000	FREDDIE MAC 1.750% Due 01-13-23	100.39	50,195	100.05	50,023	1.00	875	408	1.73
50,000	FREDDIE MAC 1.750% Due 01-17-23	100.33	50,163	100.06	50,031	1.00	875	399	1.72
	Accrued Interest				1,232	0.02			
			150,509		151,351	3.01		1,232	
TREASURY BILLS									
500,000	CASH MANAGEMENT BILLS 0.000% Due 08-11-20	99.98	499,885	99.98	499,923	9.95	NA	0	0.13
150,000	CASH MGMT BILL 0.000% Due 09-15-20	99.90	149,852	99.97	149,955	2.98	NA	0	0.14
500,000	CASH MANAGEMENT BILLS 0.000% Due 09-22-20	99.95	499,759	99.97	499,845	9.95	NA	0	0.14
500,000	US TREASURY BILLS 0.000% Due 10-15-20	99.94	499,693	99.95	499,770	9.94	NA	0	0.16
400,000	US TREASURY BILLS 0.000% Due 12-10-20	99.91	399,646	99.93	399,712	7.95	NA	0	0.16
			2,048,835		2,049,205	40.77		0	
CERTIFICATE OF DEPOSIT									
100,000	MERCHANTS BNK OF INDIANA 1.000% Due 10-16-20	100.00	100,000	100.25	100,254	1.99		205	0.14
	Accrued Interest				205	0.00			
			100,000		100,460	2.00		205	

Alaska Permanent Capital Management Co.
PORTFOLIO APPRAISAL
CITY AND BOROUGH OF WRANGELL #6869
June 30, 2020

<u>Quantity</u>	<u>Security</u>	<u>Average Cost</u>	<u>Total Average Cost</u>	<u>Price</u>	<u>Market Value</u>	<u>Pct. Assets</u>	<u>Annual Income</u>	<u>Accrued Interest</u>	<u>Yield to Maturity</u>
CASH AND EQUIVALENTS									
	CHARLES SCHWAB LIQUID BANK DEPOSIT ACCOUNT		18,837		18,837	0.37			
TOTAL PORTFOLIO			5,004,206		5,026,019	100	64,275	18,681	

Alaska Permanent Capital Management Co.
TRANSACTION SUMMARY
CITY AND BOROUGH OF WRANGELL #6869
From 06-01-20 To 06-30-20

Trade Date	Settle Date	Security	Quantity	Trade Amount
PURCHASES				
TREASURY BILLS				
06-09-20	06-10-20	US TREASURY BILLS 0.000% Due 12-10-20	400,000	399,645.94
06-09-20	06-10-20	US TREASURY BILLS 0.000% Due 10-15-20	500,000	499,693.00
06-09-20	06-10-20	CASH MANAGEMENT BILLS 0.000% Due 09-22-20	500,000	499,758.61
06-09-20	06-10-20	CASH MANAGEMENT BILLS 0.000% Due 08-11-20	500,000	499,885.50
				1,898,983.05
U.S. TREASURY				
06-09-20	06-10-20	US TREASURY NOTES 0.250% Due 04-15-23	300,000	300,038.40
06-09-20	06-15-20	US TREASURY NOTES 0.250% Due 06-15-23	400,000	399,905.40
				699,943.80
				2,598,926.85
DEPOSITS AND EXPENSES				
CASH AND EQUIVALENTS				
06-04-20	06-04-20	CHARLES SCHWAB LIQUID BANK DEPOSIT ACCOUNT		2,500,000.00
MANAGEMENT FEES				
06-30-20	06-30-20	MANAGEMENT FEES		628.25
				2,500,628.25

Alaska Permanent Capital Management Co.
TRANSACTION SUMMARY
CITY AND BOROUGH OF WRANGELL #6869
From 06-01-20 To 06-30-20

Trade Date	Settle Date	Security	Quantity	Trade Amount
INTEREST				
CASH AND EQUIVALENTS				
06-15-20	06-15-20	CHARLES SCHWAB LIQUID BANK DEPOSIT ACCOUNT		4.85
06-15-20	06-15-20	CHARLES SCHWAB LIQUID BANK DEPOSIT ACCOUNT		0.64
				5.49
MUNICIPAL BONDS				
06-01-20	06-01-20	WASHINGTON STATE MOTOR VEHICLE TAX 5.000% Due 06-01-28		1,250.00
06-30-20	06-30-20	N SLOPE BORO AK 5.000% Due 06-30-22		1,250.00
				2,500.00
				2,505.49
PURCHASED ACCRUED INTEREST				
U.S. TREASURY				
06-09-20	06-10-20	US TREASURY NOTES 0.250% Due 04-15-23		114.75
				114.75
WITHDRAW				
CASH AND EQUIVALENTS				
06-16-20	06-16-20	CHARLES SCHWAB LIQUID BANK DEPOSIT ACCOUNT		315.52
				315.52

Alaska Permanent Capital Management Co.
REALIZED GAINS AND LOSSES
CITY AND BOROUGH OF WRANGELL #6869
From 06-01-20 Through 06-30-20

Date	Quantity	Security	Avg. Cost Basis	Proceeds	Gain Or Loss
TOTAL GAINS					0.00
TOTAL LOSSES					0.00
			0.00	0.00	0.00

Alaska Permanent Capital Management Co.
CASH LEDGER
CITY AND BOROUGH OF WRANGELL #6869
From 06-01-20 To 06-30-20

Trade Date	Settle Date	Tran Code	Activity	Security	Amount
CHARLES SCHWAB LIQUID BANK DEPOSIT ACCOUNT					
06-01-20			Beginning Balance		115,688.42
06-01-20	06-01-20	dp	Interest	WASHINGTON STATE MOTOR VEHICLE TAX 5.000% Due 06-01-28	1,250.00
06-04-20	06-04-20	dp	Addition	to Portfolio	2,500,000.00
06-09-20	06-10-20	wd	Purchase	US TREASURY NOTES 0.250% Due 04-15-23	-300,038.40
06-09-20	06-10-20	wd	Accrued Interest	US TREASURY NOTES 0.250% Due 04-15-23	-114.75
06-09-20	06-10-20	wd	Purchase	US TREASURY BILLS 0.000% Due 12-10-20	-399,645.94
06-09-20	06-10-20	wd	Purchase	US TREASURY BILLS 0.000% Due 10-15-20	-499,693.00
06-09-20	06-10-20	wd	Purchase	CASH MANAGEMENT BILLS 0.000% Due 09-22-20	-499,758.61
06-09-20	06-10-20	wd	Purchase	CASH MANAGEMENT BILLS 0.000% Due 08-11-20	-499,885.50
06-09-20	06-15-20	wd	Purchase	US TREASURY NOTES 0.250% Due 06-15-23	-399,905.40
06-15-20	06-15-20	dp	Interest	CHARLES SCHWAB LIQUID BANK DEPOSIT ACCOUNT	4.85
06-15-20	06-15-20	dp	Interest	CHARLES SCHWAB LIQUID BANK DEPOSIT ACCOUNT	0.64
06-16-20	06-16-20	wd	Withdrawal	from Portfolio	-315.52
06-30-20	06-30-20	dp	Interest	N SLOPE BORO AK 5.000% Due 06-30-22	1,250.00
06-30-20			Ending Balance		18,836.79

City and Borough of Wrangell

Wrangell Municipal Light and Power Department Report

July 23, 2020

Power Generation Solutions Project

To date WML&P has completed the following milestones:

- Status of 20 Cylinder generator –
 - 20 Cylinder is in place within the Powerplant
 - All Auxiliary Systems are complete
 - Control and Distribution is 80% complete
 - Containerized 16 Cylinder spotted at the City's impound yard will be moved to the Powerplant at the beginning of September
- Work in Progress:
 - EPS continues control and distribution conductor installation
 - Plans are being made to test the control wiring. This will included the run-up of the engine, but will not include the production of power. EPS is in control of the schedule on this, but the run-up is expected at the end of July.

Financials:

- In the month of **May** WML&P sold 2,668,262 KW Hours of Electricity, generating \$307,685.50 of Revenue. This can be compared to 2018 and 2019 as follows:
 - 2018 - WML&P sold 2,322,441 KW Hours of Electricity, generating \$267,699.56 of Revenue.
 - 2019 - WML&P sold 2,895,473 KW Hours of Electricity, generating \$331,490.83 of Revenue.
- In the month of **June** WML&P sold 1,997,770 KW Hours of Electricity, generating \$242,641.70 of Revenue. This can be compared to 2018 and 2019 as follows:
 - 2018 - WML&P sold 2,260,275KW Hours of Electricity, generating \$243,410.69 of Revenue.
 - 2019 - WML&P sold 2,139,514 KW Hours of Electricity, generating \$257,378.46 of Revenue.

Additional Information:

- Wrangell has experienced several outages during the month of July. These outages have originated in Ketchikan, attributed to 'bird strikes'.

Staff is concerned that a 'bird strike' in Ketchikan results in feeder outages in Wrangell. WML&P has asked for a review of our Protective Relay scheme; asking if our tolerances

are 'set too tight'. SEAPA has agreed to look at our Protective Relay coordination to see if adjustments can be made that will allow Wrangell to ride through outages coming from other communities. This may require a coordination study. Such a study will take time. The Manager and Assembly will be kept informed of developments around a possible coordination study.

Monthly Revenue Read Charts: 2020 YTD-2018

2020							
	KWH Prod.	KWH Purch.	Total KWH	Purchased from	Total KWH Billed	Total Monthly billings	Total Revenue
Month	W/Diesels	from Tye	Available	SEAPA 0.068	for COW	for COW	after Seapa INV
January	14,131	4,521,220	4,535,351	\$ 307,442.96	4,119,179.00	\$449,608.29	\$142,165.33
February	0	3,741,950	3,741,950	\$ 254,452.60	3,713,344.00	\$408,025.59	\$153,572.99
March	0	4,079,330	4,079,330	\$ 277,394.44	3,817,107.00	\$417,639.47	\$140,245.03
April	5,128	3,218,250	3,223,378	\$ 219,189.70	3,514,287.00	\$387,933.57	\$168,743.87
May	0	2,195,210	2,195,210	\$ 149,274.28	2,668,262.00	\$307,685.50	\$158,411.22
June	0	2,416,820	2,416,820	\$ 164,343.76	1,997,770.00	\$242,641.70	\$78,297.94
July	0		0			0	
August			0			0	
September			0			0	
October			0			0	
November			0			0	
December			0			0	
Totals	19,259	20,172,780	20,192,039	\$ 1,373,059.00	28,028,478.00	\$3,230,818.00	\$1,858,720.57

2019							
	KWH Prod.	KWH Purch.	Total KWH	Purchased from	Total KWH Billed	Total Monthly Billings	Total Revenue
Month	W/Diesels	from Tye	Available	SEAPA 0.068	for COW	for COW	after Seapa
January	3,445	3,991,200	3,994,645	\$ 271,401.60	3,625,800.00	\$399,100.09	\$127,698.49
February	867,635	3,213,080	4,080,715	\$ 218,489.44	3,775,971.00	\$416,194.95	\$197,705.51
March	2,259,167	4,079,330	6,338,497	\$ 277,394.44	6,905,997.00	\$813,600.73	\$536,206.29
April	0	3,056,560	3,056,560	\$ 207,846.08	3,006,989.00	\$343,200.14	\$135,354.06
May	0	2,440,040	2,440,040	\$ 168,922.72	2,895,473.00	\$331,490.83	\$162,568.11
June	6,505	2,126,370	2,132,875	\$ 144,593.16	2,139,514.00	\$257,378.46	\$112,785.30
July	0	3,086,090	3,086,090	\$ 209,854.12	1,885,328.00	\$233,462.15	\$23,608.03
August	4,181	2,272,540	2,276,721	\$ 154,532.72	2,162,454.00	\$252,624.65	\$98,091.93
September	221,985	1,885,490	2,107,475	\$ 128,213.32	2,062,059.00	\$252,624.65	\$169,116.47
October	4,264	3,212,190	3,216,454	\$ 218,428.92	2,338,985.00	\$342,991.61	\$124,562.69
November	0	2,912,860	2,912,860	\$ 198,074.48	3,778,948.00	\$422,481.79	\$224,407.31
December	0	4,356,820	4,356,820	\$ 296,263.76	3,444,860.00	\$384,387.61	\$88,123.85
Totals	3,367,182	36,632,570	39,999,752	\$ 2,494,015.00	38,022,378.00	\$4,449,538.00	\$2,000,228.04

2018							
	KWH Prod.	KWH Purch.	Total KWH	Purchased	Total KWH Billed	Total Monthly Billings	Total Revenue
Month	W/Diesels	from Tyee	Available	from Seapa \$0.068	for COW	for COW	after Seapa INV.
January	183,628	4,501,870	4,685,498	\$ 306,127.00	4,174,867.00	\$455,607.45	\$149,480.45
February	0	4,005,010	4,005,010	\$ 272,340.68	4,183,626.00	\$457,365.00	\$185,024.32
March	0	3,635,650	3,635,650	\$ 247,224.20	3,723,481.00	\$417,355.96	\$170,131.76
April	127,697	3,193,090	3,320,787	\$ 217,130.12	3,281,416.00	\$369,116.09	\$151,985.97
May	121,471	2,635,540	2,757,011	\$ 179,216.72	2,322,441.00	\$267,699.56	\$88,482.84
June	382,144	2,260,275	2,642,419	\$ 153,698.70	2,260,275.00	\$243,410.69	\$89,711.99
July	0	2,983,530	2,983,530	\$ 202,880.04	4,187,157.00	\$289,210.91	\$86,330.87
August	0	2,420,620	2,420,620	\$ 164,602.16	2,439,716.00	\$280,472.44	\$115,870.28
September	91,636	2,207,540	2,299,176	\$ 150,112.72	1,721,222.00	\$271,511.54	\$121,398.82
October	0	3,201,240	3,201,240	\$ 217,684.32	2,741,807.00	\$322,033.89	\$104,349.57
November	0	3,255,920	3,255,920	\$ 221,402.56	3,019,568.00	\$367,963.69	\$146,561.13
December	1,163	3,788,940	3,790,103	\$ 257,647.92	3,149,357.00	\$2,557,275.69	\$2,299,627.77
Totals	907,739	38,089,225	38,996,964	\$ 2,590,067.14	37,204,933.00	\$6,299,022.91	\$3,708,955.77

August 6, 2020

To: City & Borough Mayor and Assembly Members

From: Joyce Mason, Finance Director

The following table is a comparison of the sales tax collected for fiscal years 2019 and 2020. The heading titled Businesses are the quarterly sales tax returns submitted by local businesses. The March and June quarters of 2020 have the new (AML collected) online sales tax also. The remaining line items are services provided by the Borough which are taxed. The sales tax is recorded in the sales tax fund and the net revenue is recorded in the service funds such as Water Fund, Electric Fund, Nolan Center Fund, etc.

The online detail sales tax report is also attached. The summary page outlines the total sales tax collected and the fees for AML to collect the tax. It has numbers from March-June. March is the first month tax was collected through the AML service. Amazon is still remitting sales tax directly to the Borough without any fees. Amazon Marketplace, that represents independent sellers, is remitting through AML.

As you can see, the quarter ending June 30, 2020 is down only 7.7% compared to the same quarter in 2019. This is significantly more revenue than was expected. The manager and I estimated a 50% reduction in sales tax revenue for this quarter. We should not expect this trend to continue given the business survey information we have and the anecdotal trends we are hearing. The real impact of COVID-19 will be the sales tax returns submitted in October for the July to September quarter. Those numbers will be reported as soon as they are available.

<u>FY 2020</u>	<u>09-30</u>	<u>12-31</u>	<u>03-31</u>	<u>06-30</u>	<u>Total Taxes</u>
Businesses	848,850.00	610,527.39	528,232.35	691,452.37	2,679,062.11
Utilities	44,939.08	81,386.84	93,648.29	75,968.64	295,942.85
Nolan Center	3,763.47	812.91	196.70	164.47	4,937.55
Harbor	52,449.97	14,372.47	8,190.78	14,138.68	89,151.90
Parks & Recreation	1,640.93	1,291.61	1,481.11	298.04	4,711.69
Total	951,643.45	708,391.22	631,749.23	782,022.20	3,073,806.10
<u>FY 2019</u>					
Businesses	862,554.00	596,865.00	693,149.00	744,991.00	2,897,559.00
Utilities	59,789.74	47,200.48	80,935.08	71,501.27	259,426.57
Nolan Center	5,643.68	2,606.23	1,104.24	6,421.35	15,775.50
Harbor	49,779.18	18,159.86	5,226.38	13,573.35	86,738.77
Parks & Recreation	1,046.94	1,259.84	1,505.35	2,406.72	6,218.85
Total	978,813.54	666,091.41	781,920.05	838,893.69	3,265,718.69

City & Borough of Wrangell
Online Sales Tax
March 2020 - June 2020

	Gross Sales	Tax Collected	MuniRev Fee	TTR Fee	Commission	Data Management	Net Receivables
March	11,985.71	839.00	100.68	10.49	49.08	419.50	259.25
April	106,857.14	7,480.00	897.60	93.50	437.58	580.50	5,470.82
May	138,856.13	9,720.00	1,166.64	121.52	570.35	-	7,861.49
June	179,142.86	12,540.00	1,504.80	156.75	735.20		10,143.25
July							
August							
September							
October							
November							
December							
January							
February							

Notes:

MUNIREV: Based on a fixed % at different levels of sales tax collected, supports ongoing operations of the filing and remittance software. AML paid for the development costs.

TTR: Based on a fixed % at different levels of sales tax collected, this service provides the tax look up map and software for sellers to ensure correct rates and exemptions.

Commission Fee: This is based on the board-approved budget and reflected as a % of sales tax collected. The total % of the Commission, MUNIREV TTR is capped each fiscal year.

The current MuniRev fee is 12%, the TTR fee is 1% and the Commission is 6%.

Data Management: This is a one time fee of \$1,000 to reimburse AML for the TTR development costs and applied to monthly deductions until the balance is met.

Amazon is reporting and remitting directly back to the CBW on a quarterly basis. Amazon Marketplace, which represents independent sellers, is reporting and remitting through MuniRev.

CITY & BOROUGH OF WRANGELL, ALASKA

CLERK'S FILE

SUBMITTED BY:

Kim Lane, MMC, Borough Clerk

Upcoming Meeting/Informational dates:

August 3 – 31 *Declaration for Candidacy OPEN for all Elected Seats (see below)*

08/13 Planning & Zoning Commission mtg. scheduled for 6pm

08/25 Regular Assembly mtg. scheduled for 6pm

Clerk out of town – I will be leaving Wrangell on July 31st and will return on August 4th. I will be in quarantine upon my return until the test results come in. Upon receiving a negative test result, I will come into work and have my door closed and assist patrons, as necessary by social distancing and wearing a face mask. In my absence, Aleisha Mollen will be acting as the Clerk. I will be available by text or phone.

Elections – The State of Alaska, Division of Elections (DOE) will be using new voting equipment this year. What that means for our local election is that we will also be using this new equipment. I have viewed the multiple training sessions that the DOE had published, and I have a good idea now, on using the new equipment.

Election Safety – We will be providing single-use face masks for voters and cloth face masks and face shields for the election workers on election day (October 6th). Also, the election workers will have gloves to use (if they should choose to do so). I have ordered a mass amount of felt pens (new for the ballot and election equipment) and will have a dirty and clean bin for those pens. My “plan” is to give each voter when they are given their ballot and when they deposit their ballot into the voting scanner, they will drop their felt pen into a “used” container for cleaning and reuse. I will most likely take direction from what the State does for the Primary Election next month!

For the Upcoming Local Election, here are the races that will be available:

Mayor:	One – (2 Year Term)
Assembly:	Two – (3 Year Terms)
Assembly:	One – (1 Year <i>Unexpired</i> Term)
School Board:	One – (3 Year Term)
Port Commission:	One – (3 Year Term)
Port Commission:	One – (2 Year <i>Unexpired</i> Term)

The upcoming Election dates are:

PRIMARY ELECTION DAY (State of Alaska) - Tuesday, August 18, 2020


MUNICIPAL LOCAL ELECTION (City) - Tuesday, October 6, 2020

GENERAL ELECTION (Federal -State of Alaska) - Tuesday, November 3, 2020

EOC (Emergency Operations Command): I have continued to meet, as part of the EOC, each morning (M-F). The daily morning meetings serve as a briefing for the team so that we each know what is going on and what might be coming up (meetings, teleconference, etc.). The discussion that we have is everything COVID-19.

REGULAR ELECTION CALENDAR FOR OCTOBER 6, 2020

<u>Date</u>	<u>Task to be completed</u>
June 25	Introduce and Ballot Proposition(s) in the form of an Ordinance or Resolution (Approve First Reading or Adoption) — If any
July 24	Write letters to those whose terms expire, i.e. Borough Assembly, Port Commission, and School Board Mayor: Prysunka Assembly: Morrison & Howe Assembly (<i>unexpired</i>): (to be appointed 7-28) Port Commission: Mitchell Port Commission (<i>unexpired</i>): Morrison School Board: Arnold
July 28	Hold Public Hearing for any Ballot Propositions (Approve Second Reading) – (Ord 979)
July 30	Publish Declaration of Candidacy Notice - <i>Declaration dates: 8/3-8/30/2020 as per WMC 2.16.010 (Publish four times starting on July 30) (Publish four times starting July 30)</i>
Aug 3	Declaration of Candidacy Filing Begins and will continue until August 31, 2020
Aug 13	Publish Notice: City Voters Qualifications (<i>Publish four times starting August 13</i>)
Aug 21	Write letters to those whose terms expire on the City Boards and Commissions
Aug 31	<u>Last Day</u> to file Declaration of Candidacy
Sept 3	Publish Public Notice: Regular Election/ Ballot Proposition(s) <i>up until Election Day (Publish five times starting September 3)</i>
Sept 4	Notify KSTK to announce my phone number for registering to vote - <u>deadline is Sept 6, 2020</u>
Sept 7	Labor Day – City Hall Closed
Sept 10	Publish Public Notice: Absentee Voting (<i>Publish four times starting September 10</i>)
Sept 10	Publish Public Notice: Write-in notice (<i>Publish four times starting September 10</i>)
Sept 8	At Assy. Mtg., adopt Resolution designating Canvass Board (Gilbert, Powell, & Decker) (Canvass Board meets at 1:00 p.m. on Thursday, October 8, 2020)

- Sept 8 At Assy. Mtg., **approve Special Meeting** to Certify Election for Oct. 8, 2020 @ 5:30 p.m.
- Sept 17 **Publish: Sample Ballot** (*Publish three times starting September 17*)
- Sept 21 **First Day to Absentee Vote in Person, by mail, or by fax (mail out any by-mail ballots to voters) until October 5, 2020 at City Hall.**
- Oct 1 **Publish Public Notice: City Boards and Commissions** (*Publish twice starting October 1*)
- Oct 2 **Post Public Notice: Canvass Board** to be held on **Oct. 8, 2020 at 1:00 p.m.**
- Oct 2 **Post Public Notice: Special Meeting** to be held on Oct. 8, 2020 @ **5:30 p.m. to Certify Election.**
- Oct 2 Last Day to file for Write-Ins (Send notification to Mayor & Assembly, & media of who (if any) filed)
- Oct 5 Last Day to Absentee Vote in Person
-  **Oct 6 ELECTION DAY 8:00 A.M. TO 8:00 P.M. at Nolan Center**
- Oct 8 **Canvass Board meets** and tallies absentee, questioned, and possible challenged ballots in assembly chambers (1:00 p.m.)
- Oct 8 **Certify Election results and Administer Oath of Office** at 5:30 p.m. at Special Assembly meeting.
- Oct 9 After Canvass Board meets, Clerk will send letters to those voters whose ballots were not counted.

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	August 11, 2020
	<u>Agenda Section</u>	10

Appointment to fill the Vacancy on the Wrangell Borough Assembly

SUBMITTED BY:

Kim Lane, Borough Clerk

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 20: \$	FY 21: \$	FY22: \$
-----------	-----------	----------

Amount Budgeted:

	FY20 \$XXX
--	------------

Account Number(s):

	XXXXX XXX XXXX
--	----------------

Account Name(s):

	Enter Text Here
--	-----------------

Unencumbered Balance(s) (prior to expenditure):

	\$XXX
--	-------

Reviews/Approvals/Recommendations

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

ATTACHMENTS: 1. Letter(s) of Interest from Mr. Dalrymple

RECOMMENDATION MOTION:

Move to Approve the appointment of _____ to the Wrangell Borough Assembly for the Unexpired Term ending October 2020.

Letters of Interest were received from the following individual(s):

- Bob Dalrymple

SUMMARY STATEMENT:

As per WMC 3.04.040 Vacancies:

The assembly, by the majority vote of its remaining members, shall fill vacancies in its own membership including the vacancy in the office of mayor for the unexpired terms or until the vacancies are filled at elections.

This seat will be up for a three-year term on the October 6, 2020 Municipal Ballot.

July 20, 2020

Mayor Stephen Prysunka
P.O. Box 531
Wrangell, AK 99929

Dear Mayor Prysunka,

I am interested in serving on the currently vacant seat on the Borough Assembly and would like to be considered for that position.

I would like to be more involved in public service and I think my abilities and experience would complement the current Assembly. Thank you.

Sincerely

A handwritten signature in cursive script, reading "Robert J. Dalrymple". The signature is written in dark ink and is positioned above the printed name.

ROBERT J. DALRYMPLE

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	August 11, 2020
	<u>Agenda Section</u>	11

ORDINANCE No 979 OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE WITHDRAWAL FROM THE PORT AUTHORITY KNOWN AS THE "INTER-ISLAND FERRY AUTHORITY" AND CALLING A REFERENDUM ON THE PROPOSITION TO WITHDRAW FROM SAID PORT AUTHORITY

SUBMITTED BY:

Lisa Von Bargaen, Borough Manager and
Kim Lane, Borough Clerk

FISCAL NOTE:

Expenditure Required:

FY 20:	FY 21:	FY22: \$

Amount Budgeted:

Account Number(s):

Account Name(s):

Unencumbered Balance(s) (prior to expenditure):

Reviews/Approvals/Recommendations

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

ATTACHMENTS: 1. Ord 631 (Ord to join the Port Authority); 2. Proposed Ord 979

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

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

RECOMMENDATION MOTION:

Move to Approve Ordinance 979.

SUMMARY STATEMENT:

The following information remains unchanged from the June 23, 2020 Regular Assembly Meeting.

The City of Wrangell passed an Ordinance in February of 1997 that was then ratified by the voters of Wrangell at the Regular Election in October of 1997 to create an Inter-Island Ferry Authority (IFA). Other municipalities were also listed as participating in the creation of the IFA. Those municipalities were:

- City of Coffman Cove
- City of Craig
- City of Hydaburg
- City of Kasaan
- City of Klawock
- City of Petersburg
- City of Thorne Bay

The purpose of the IFA was to develop an efficient and effective network of ferries and ferry-related facilities that would serve the transportation needs of residents of Prince of Wales Island, Ketchikan, Wrangell, and Petersburg. Also, to develop commerce and industry throughout the participating municipalities.

In 2012, the Petersburg Borough approved Ordinance No. 962 that was ratified by the voters of Petersburg at their October 2012 Municipal Election to withdraw from the Inter-Island Ferry Authority.

This ordinance is being brought to the Assembly for consideration because Wrangell has not benefited from the IFA services since 2008. Also, as a requirement of being a participating member of the IFA, Wrangell has had either one public community member or assembly member on the IFA Board. Since Wrangell is not receiving benefits (as members of the IFA) we are requesting the approval of this Ordinance, to withdraw from the IFA.

As a requirement in Section 15 of the Ordinance that approved joining the IFA in 1997 (the withdrawal of a participating municipality), an affirmative vote of at least two-thirds of the Assembly and then an affirmative majority vote of the qualified voters at the municipal election is required.

Therefore, if this Ordinance is approved by the Assembly, this Ordinance will be added to the October 6, 2020 Regular Municipal Election for ratification by the voters of Wrangell.

This ordinance was reviewed and approved by the Borough attorney.

CITY AND BOROUGH OF WRANGELL, ALASKA
ORDINANCE NO. 979

AN ORDINANCE OF THE CITY AND BOROUGH OF WRANGELL, ALASKA,
AUTHORIZING THE WITHDRAWAL FROM THE PORT AUTHORITY KNOWN AS THE
“INTER-ISLAND FERRY AUTHORITY” AND CALLING A REFERENDUM ON THE
PROPOSITION TO WITHDRAW FROM SAID PORT AUTHORITY

WHEREAS, at the October 7, 1997 Municipal Election, the qualified voters of the City of Wrangell passed Proposition #6 by a majority vote of the people; and

WHEREAS, Proposition #6 read “Shall the City of Wrangell participate with any or all of the “Other Municipalities” identified in Section 2 of Ordinance No. 631 of the City of Wrangell pursuant to AS 29.35.600 – 29.35.730 to create a port authority to be known as the Inter-island Ferry Authority having the purposes, powers, and other attributes as set forth in Ordinance No. 631 of the City of Wrangell?”; and

WHEREAS, Section 3 of Ordinance No. 631 provides that the Inter-Island Ferry Authority was authorized and created to develop an efficient and effective network of ferries and ferry-related facilities and services and to otherwise provide the ferry system infrastructure essential or otherwise appropriate to:

1. serve the various ferry transportation needs of residents of Prince of Wales Island, Ketchikan, Wrangell and Petersburg.
2. develop commerce and industry throughout Prince of Wales Island, Ketchikan, Wrangell and Petersburg areas by meeting their various ferry transportation services needs; and
3. promote the general health, security, and welfare of the residents of Prince of Wales Island, Ketchikan, Wrangell and Petersburg by meeting their various transportation services needs; and

WHEREAS, since becoming a participating municipality in the Inter-Island Ferry Authority, Ferry service between the Petersburg, Wrangell and Coffman Cove communities occurred only in the summer months of May to mid-September in the years 2006, 2007 and 2008; and

WHEREAS, operation of the Northern Run was ceased in late 2008 because the costs of operation far exceeded revenues and subsidy funding to retain the Northern operations could not be obtained; and

WHEREAS, in light of this fact, the Assembly finds that the Wrangell community has received very little benefit from its membership in the Inter-Island Ferry Authority; and

WHEREAS, both the Inter-Island Ferry Authority's Board of Directors and its management are diligently focusing all the Authority's efforts on maintaining the main-line service from Hollis on Prince of Wales to Ketchikan, have abandoned future plans to restore a Northern Run, and there is no indication that service to Wrangell will be restored.

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

SECTION 1: **Classification:** This is a non-code ordinance.

SECTION 2: **Purpose:** The purpose of this ordinance is to withdraw Wrangell from participation in the Inter-Island Ferry Authority (IFA).

SECTION 3: **Substantive Provisions:** Pursuant to Section 15 of Ordinance No. 631 of the City of Wrangell, passed and approved by the voters at the October 7, 1997 municipal election, the City and Borough of Wrangell hereby withdraws from participation in the Inter-Island Ferry Authority.

SECTION 4: **Referendum:** Section 3 of this ordinance shall not go into effect until and unless the withdrawal of the City and Borough of Wrangell from the Inter-island Ferry Authority is first approved by a majority of the qualified voters voting on the question at the regular municipal election to be held on October 6, 2020. The ballot proposition shall be substantially in the following form and substance:

PROPOSITION # 1

Shall the City and Borough of Wrangell withdraw from, and no longer participate in, the port authority known as the Inter-Island Ferry Authority, as provided by Ordinance No. 979 of the City and Borough of Wrangell?

YES (oval)

NO (oval)

SECTION 5. **Severability:** If any provision of this ordinance or any application to any person or circumstance is held invalid, the remainder of this ordinance and the application to other persons or circumstances shall not be affected thereby.

SECTION 6. **Effective Date:** Section 4 of this ordinance, to submit the ballot proposition to the qualified voters of the City and Borough of Wrangell at the next general election on October 6, 2020, shall become effective immediately upon passage and approval by the Assembly. Should Proposition 1 pass by a majority vote of the qualified voters voting on the proposition set forth in Section 4 at the regularly scheduled October 6, 2020 municipal election, Section 3 of this ordinance shall become effective on the first day of the month immediately following the date of the regular borough election.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA THIS __ DAY OF _____ 2020.

CITY & BOROUGH OF WRANGELL, ALASKA

Stephen Prysunka, Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

Yes: _____

No: _____

Absent: _____

Abstaining: _____

CITY OF WRANGELL, ALASKA

ORDINANCE NO. 631

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WRANGELL, ALASKA, AUTHORIZING THE CREATION OF A PORT AUTHORITY UNDER AS 29.35.600 - 29.35.730 WHICH AUTHORITY SHALL BE KNOWN AS THE INTER-ISLAND FERRY AUTHORITY AND SHALL HAVE THE PURPOSE, POWERS, AND OTHER ATTRIBUTES AS SET FORTH IN THIS ORDINANCE, CALLING A REFERENDUM ON THE PROPOSITION OF CREATING SAID PORT AUTHORITY, AND ESTABLISHING AN EFFECTIVE DATE

WHEREAS, the development of an efficient and effective transportation network serving Prince of Wales Island communities, Ketchikan, Wrangell and Petersburg is vital to the present and future economic well-being of all the residents of those communities; and

WHEREAS, the development and operation of a locally-owned and managed ferry system and related transportation facilities and services to facilitate the movement of persons, goods and services to and from those communities has been identified as a high priority; and

WHEREAS, the overall need for and feasibility of such a ferry system is well documented in the following three studies:

- *Reconnaissance Design of Passenger/Vehicle Ferry Vessels and Terminals - Prince of Wales Island Ferry Project*, prepared by Kent Miller, Elliott Bay Design Group, Ltd., and Peratrovich, Nottingham & Drage, Inc., January, 1996.
- *Project Plan: Kasaan Bay and Whale Pass Ferries*, prepared by C.L. Cheshire, DePue & Associates, Kent Miller and James A. Van Altvorst, August, 1994.
- *An Alternative Ferry for Prince of Wales*, prepared by C.L. Cheshire, Kent Miller and James A. Van Altvorst, March, 1994; and

WHEREAS, a ferry operating authority represents an efficient and effective means to develop such a transportation system, and to thereby facilitate local and regional economic growth and development; and

WHEREAS, Article X, Section 13, of the Constitution of the State of Alaska authorizes municipalities to enter into agreements for cooperative or joint administration of functions or powers; and, under that authority, two or more municipalities may by agreement establish such a ferry operating authority; and

WHEREAS, the Alaska Municipal Port Authority Act (AS 29.35.600 - 29.35.730) more specifically allows one or more municipalities to establish such a ferry operating authority with express powers, including the power to issue revenue bonds, and to acquire, construct, and operate transportation facilities and services such as the proposed ferry system; and

WHEREAS, the City of Wrangell which approved a parallel ordinance as provided for in Section 2 of this ordinance, desires to establish and develop a more efficient ferry transportation system and to thereby generally promote the health, security, economy and general welfare of all of the people of the City and the other municipalities identified in this ordinance; and

WHEREAS, in furtherance of that purpose, the City of Wrangell, in concert with any of the Other Municipalities which approve a parallel ordinance as provided for in Section 2 of this ordinance, desires to establish a port authority, to be known as the "Inter-island Ferry Authority," with express powers, including the power to issue revenue bonds, to acquire, construct, and operate ferries and ferry system-related facilities and services as a means to facilitate local and regional transportation related commerce.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WRANGELL, ALASKA, AS FOLLOWS:

Section 1. Creation. The City Council of the City of Wrangell, hereby authorizes the creation of a port authority to be known as the Inter-island Ferry Authority pursuant to the Alaska Municipal Port Authority Act (AS 29.35.600 - 29.35.730), said authority to be a public corporation of the City of Wrangell and the other Participating Municipalities identified in this ordinance.

Section 2. Participating Municipalities. (a) Subject to the approval of the Development Plan approved by the Inter-island Ferry Authority in accordance with Section 10(b) below, and subject to approval of parallel ordinances by the local governing authority and approval by a majority of the qualified voters of each municipality, one or more of the following municipalities may join with the City of Wrangell as "Other Municipalities" participating in the authorization and creation of the Inter-island Ferry Authority:

- (1) City of Coffman Cove
- (2) City of Craig
- (3) City of Hydaburg
- (4) City of Kasaan
- (5) City of Klawock
- (6) City of Petersburg
- (7) City of Thorne Bay

(b) The City of Wrangell and the Other Municipalities shall, for the purposes of this Ordinance, be known individually as a "Participating Municipality" and shall be known collectively as the "Participating Municipalities."

Section 3. Purpose. The Inter-island Ferry Authority is authorized and created to develop an efficient and effective network of ferries and ferry-related facilities and services and to otherwise provide the ferry system infrastructure essential or otherwise appropriate to

1. serve the various ferry transportation needs of residents of Prince of Wales Island, Ketchikan, Wrangell and Petersburg,
2. develop commerce and industry throughout Prince of Wales Island, Ketchikan, Wrangell and Petersburg areas by meeting their various ferry transportation services needs; and
3. promote the general health, security, and welfare of the residents of Prince of Wales Island, Ketchikan, Wrangell and Petersburg by meeting their various ferry transportation services needs.

Such infrastructure shall include, but is not limited to, those facilities and equipment necessary to provide scheduled and charter ferry service to, from, and between Prince of Wales Island, Ketchikan, Wrangell and Petersburg for transportation of persons, baggage, vehicles and the contents of such vehicles, equipment and freight.

Section 4. Boundaries of the Inter-island Ferry Authority. The boundaries of the Inter-island Ferry Authority shall be the boundaries of the real property, including terminals and all related ferry-system support facilities owned, leased or otherwise operated and controlled by the Inter-island Ferry Authority in the conduct of its business consistent with its purpose as set forth in Section 3 hereof.

Section 5. Powers and Limitations. The Inter-island Ferry Authority may

- (1) sue and be sued;
- (2) have a seal and alter it at pleasure;
- (3) acquire an interest in transportation facilities, equipment or services as necessary or appropriate to provide financing for the one or more transportation facilities, equipment or services, whether by purchase, gift, or lease;
- (4) lease to others one or more transportation facilities, equipment or services acquired by it and upon the terms and conditions the Inter-island Ferry Authority may consider advisable, including, without limitation, provisions for purchase or renewal;
- (5) sell, by installment sale or otherwise, exchange, donate, convey, or encumber in any manner by mortgage or by creation of another security interest, real or personal property owned by it, or in which it has an interest, including one or more transportation facilities, equipment or services, when, in the judgment of the Inter-island Ferry Authority, the action is in furtherance of the Inter-island Ferry Authority's purposes;
- (6) accept gifts, grants, or loans, under the terms and conditions imposed under the gift, grant, or loan, and enter into contracts, conveyances or other transactions with a federal agency or an agency or instrumentality of the state, a municipality, private organization, or other person;
- (7) deposit or invest its funds, subject to agreements with bondholders;
- (8) purchase or insure loans to finance the costs of transportation facilities, equipment or services;
- (9) provide security within the boundaries of the Inter-island Ferry Authority;
- (10) enter into loan agreements with respect to one or more transportation facilities, equipment or services upon the terms and conditions of the Inter-island Ferry Authority considers desirable;
- (11) acquire, manage, and operate one or more transportation facilities, equipment or services as the Inter-island Ferry Authority considers necessary or appropriate to serve the Inter-island Ferry Authority's purposes;

- (12) assist private lenders to make loans to finance the costs of one or more transportation facilities, equipment or services through loan commitments, short-term financing, or otherwise;
- (13) charge fees or other forms of remuneration for the use or possession of one or more transportation facilities, equipment or services in accordance with the agreements described in this section, other agreements relating to the transportation facilities, equipment or services, covenants, or representations made in bond documents relating to the transportation facilities, equipment or services, or regulations of the Inter-island Ferry Authority relating to the transportation facilities, equipment or services;
- (14) defend and indemnify a current or former Director, employee, or agent of the Inter-island Ferry Authority against all costs, expenses, judgments, and liabilities, including attorney fees, incurred by or imposed upon that person in connection with civil or criminal action in which the person is involved as a result of the person's affiliation with the Inter-island Ferry Authority if the person acted in good faith on behalf of the Inter-island Ferry Authority and within the scope of the person's official duties and powers.
- (15) purchase insurance to protect and hold harmless its employees, agents, and Directors from an action, claim, or proceeding arising out of the performance, purported performance, or failure to perform in good faith, of duties for, or employment with the inter-island Ferry Authority and to hold them harmless from expenses connected with the defense, settlement, or monetary judgments from that action, claim, or proceeding; the purchase of insurance is subject to the discretion of the Board; insurance purchased under this paragraph may not be considered compensation to the insured person; and
- (16) protect its assets, services, and employees by purchasing insurance or providing for certain self-insurance retention; an authority may also maintain casualty, property, business interruption, marine, boiler and machinery, pollution liability, and other insurance in amounts reasonably calculated to cover potential claims against the Inter-island Ferry Authority or the Participating Municipalities for bodily injury, death or disability, and property damage that may arise from or be related to authority operations and activities.

Section 6. Debt. Subject to the provisions of AS 29.35.625 - 29.35.655, as amended, the Inter-island Ferry Authority may borrow money and may issue bonds on which the principal and interest are payable

- (1) exclusively from the income and receipts of, or other money derived from, one or more transportation facilities, equipment or services financed with the proceeds of the bonds;
- (2) exclusively from the income and receipts of, or other money derived from, designated transportation facilities, equipment or services or other sources whether or not they are financed, insured, or guaranteed in whole or in part with the proceeds of the bonds; or
- (3) from its income and receipts generally or a designated part or parts of them.

Section 7. Administration of the Inter-island Ferry Authority. (a) The Inter-island Ferry Authority shall be governed by a Board of Directors ("Board"), which shall exercise the powers of the Inter-island Ferry Authority.

(b) The Board shall appoint a chief executive officer of the Inter-island Ferry Authority who serves at the pleasure of the Board.

Section 8. Board of Directors. (a) Directors shall be apportioned and appointed as set forth in this Section.

(b) The Board shall be apportioned as follows:

- (1) In the event that the Inter-island Ferry Authority is comprised of a single Participating Municipality, the Board shall be comprised of one (1) Director appointed to represent that Participating Municipality, and two (2) At-large Directors. One of the two (2) At-large Directors shall be designated to serve the duration of his or her term, or until such time as one or more additional municipalities join the Inter-island Ferry Authority as Participating Municipalities and the total number of At-large Directors is reduced from two (2) to one (1), whichever term is lesser.
- (2) In the event that the Inter-island Ferry Authority is comprised of two or more Participating Municipalities, the Board shall be comprised of one (1) Director appointed to represent each Participating Municipality, and one (1) At-large Director.
- (3) The Board shall be apportioned in accordance with the following table:

Number of Participating Municipalities	Appointed Board Members per Municipality	At-large Board Members	Total Board
1	1	2	3
2	1	1	3
3	1	1	4
4	1	1	5
5	1	1	6
6	1	1	7
7	1	1	8
8	1	1	9

(c) An individual appointed as a Director shall,

- (1) in the case of a Participating Municipality, be a qualified voter residing within the Participating Municipality; and
- (2) in the case of the at-large member, be a qualified voter residing within any Participating Municipality.

(d) The mayor of each Participating Municipality shall, with the concurrence of its City Council, appoint the Director(s) representing the Participating Municipality.

(e) The Board shall appoint the At-large Director(s) from names submitted by the mayors of all Participating Municipalities. In the event that the Board cannot reach a decision with regard to the proposed appointment(s) to the At-large Director position(s), the Board shall submit the names of not more than two candidates for each At-large position to the mayors of all Participating Municipalities, a majority of whom shall then, with the concurrence of their respective City Councils, appoint the At-Large Director(s).

(f) Directors shall serve four-year terms, provided, however, that the directors first appointed after the creation of the Inter-island Ferry Authority shall be randomly assigned to one of three groups, each group to be as nearly equal in number as possible. The Directors assigned to one such group shall serve two-year terms; the Directors assigned to the second such group shall serve three-year terms, and the Directors assigned to the third such group shall serve four-year terms.

(g) Each director shall hold office for the term of appointment and until a successor has been appointed and qualified.

(h) If otherwise qualified, a Director is eligible to be appointed to the Board for more than one term.

(i) A vacancy on the Board shall be promptly filled by appointment as provided in this Section.

Section 9. Bylaws and Regulations. (a) The Board shall adopt bylaws to carry out the purposes and functions of the Inter-island Ferry Authority as soon after the establishment of the Inter-island Ferry Authority as possible and may, from time to time, amend those bylaws. The bylaws may contain any provision not in conflict with law for the management of the business of the Inter-island Ferry Authority and for the conduct of the affairs of the Inter-island Ferry Authority, including

- (1) the time, place, and manner of calling, conducting, and giving notice of meetings of the board and committees of the Board, if any;
 - (2) the allowance for per diem and for travel and other necessary and reasonable expenses incurred by Directors in the conduct of the business of the Inter-island Ferry Authority, if any;
 - (3) the appointment and authority of committees of the Board, if any;
 - (4) the appointment, duties, compensation, and tenure of officers, Directors, chief executive officer, and other employees, if any;
 - (5) procedures for adopting regulations;
 - (6) procedures for adopting bylaws;
 - (7) procedures for making annual reports and financial statements; and
 - (8) other matters for the conduct of business by the Board.
- (b) The Board shall adopt regulations necessary or appropriate to carry out the purposes of the Inter-island Ferry Authority and to facilitate the day-

to-day administration, operation and other functions of the Inter-island Ferry authority. The Board may amend those regulations from time to time.

Section 10. Development Plan. (a) The Inter-island Ferry Authority shall prepare, and shall maintain and keep current by amendment from time to time as necessary or appropriate, an Inter-island Ferry Authority Development Plan ("Development Plan"). The Development Plan shall contain for each proposed project,

- (1) a general project description which shall identify the need for the project, development phases, if any, a description of any existing improvements in the project area to be affected by the project, a description of real and personal property, including municipal real and personal property, proposed to be conveyed or leased to or from the Inter-island Ferry Authority, and any other information necessary to adequately describe the project's purpose and scope;
- (2) a development schedule including phases, if any;
- (3) the estimated development cost, including the estimated development cost of project phases, if any;
- (4) the estimated cost of operation;
- (5) the proposed method of financing the improvements
- (6) identification of anticipated revenues from use fees, leases or other contractual arrangements with respect to each project; and
- (7) any other information which the Board deems necessary or appropriate to adequately describe the intent, purpose, schedule, and cost.

(b) The Inter-island Ferry Authority shall submit the Development Plan and all amendments to that Development Plan to the governing body of each of the Participating Municipalities for review and approval by resolution.

(c) The Inter-island Ferry Authority shall not undertake any project which is not consistent with the Development Plan, as amended, which has been approved by all the municipalities participating in the Inter-island Ferry Authority.

Section 11. Annual Report. Within ninety (90) days following the end of the fiscal year of the Inter-island Ferry Authority, the Board shall distribute to the governing body of each Participating Municipality a report describing the operations and financial condition of the Inter-island Ferry Authority during the preceding fiscal year. The financial report must itemize the cost of providing each category of service offered by the Inter-island Ferry Authority and the income generated by each category. The financial report may include suggestions for legislation relating to the structure, powers, or duties of the Inter-island Ferry Authority or operation of facilities of the Inter-island Ferry Authority.

Section 12. Audits. (a) The Board shall have the financial records of the Inter-island Ferry Authority audited at least once annually by an independent certified public accountant.

(b) To make the audits the Board shall designate a public accountant who has no personal interest, direct or indirect, in the fiscal affairs of the Inter-island Ferry Authority.

(c) Copies of the annual and any additional audits shall be available to the public upon request.

(d) The Inter-island Ferry Authority shall make all of its financial records available to auditors appointed by Participating Municipalities for examination.

Section 13. Fidelity Bond. The Inter-island Ferry authority shall obtain a fidelity bond in an amount determined by the Board for the members of the Board, and each executive officer responsible for accounts and finances of the Inter-island Ferry Authority. Each such fidelity bond shall be in effect during the entire tenure in office of the bonded person.

Section 14. Taxation. (a) Because the Inter-island Ferry Authority, exercising the powers granted by this enabling ordinance under AS 29.35.600 - 29.35.730 as amended, is in all respects for the benefit of the people of the Participating Municipalities and the people of the state in general for their well-being and prosperity, and for the improvement of their social and economic condition, the real and personal property of the Inter-island Ferry Authority and its assets, income, and receipts are exempt from all taxes and special assessments of the state, or a political subdivision of the state, including but not limited to the Participating Municipalities.

(b) Notwithstanding the provisions of (a) of this Section, the Inter-island Ferry Authority may in its sole discretion enter into agreements under which the Inter-

island Ferry Authority shall agree to pay to one or more Participating Municipalities payments in lieu of taxes and special assessments on real and personal property of the Inter-island Ferry Authority within the taxing jurisdiction of that municipality.

(c) Nothing in this Section creates a tax exemption with respect to the interests of a business enterprise or other person, other than the Inter-island Ferry Authority, in property, assets, income, or receipts of that business enterprise or other person, whether or not financed under the provisions of As 29.35.600 - 29.35.730 as amended.

Section 15. Withdrawal of participating Municipality. (a) A Participating Municipality may withdraw from and no longer participate in the Inter-island Ferry Authority by an affirmative vote of at least two-thirds of the members of its governing body on a withdrawal ordinance and approval of that ordinance by a majority of the qualified voters within that municipality voting on the question.

(b) A municipality's withdrawal from the Inter-island Ferry Authority shall not cause the dissolution of the Inter-island Ferry Authority unless the remaining Participating Municipalities act to dissolve the Inter-island Ferry Authority.

Section 16. Dissolution of Inter-island Ferry Authority. (a) Participating Municipalities may dissolve the Inter-island Ferry Authority. Dissolution of the Inter-island Ferry Authority requires an affirmative vote of at least two-thirds of the members of the governing body of each of the Participating Municipalities on a dissolution ordinance and approval by a majority of the qualified voters of each of the Participating Municipalities of that dissolution ordinance, provided, however, that

- (1) all holders of any revenue bonds issued by the Inter-island Ferry Authority and then outstanding are fully repaid including interest, or payment has been fully provided for; and
- (2) all creditors of the Inter-island Ferry Authority, including but not limited to lenders and trade creditors are fully paid including interest, if any, or other provision has been made for that payment; and
- (3) all other obligations, agreements and commitments of the Inter-island Ferry Authority, including but not limited to agreements with customers of the Inter-island Ferry Authority, have been satisfied, or other provisions have been made for that satisfaction.

- (b) The dissolution ordinance shall include, but is not limited to:
- (1) schedules and procedures for terminating inter-island Ferry Authority functions and services;
 - (2) schedules and procedures for disposing of all Inter-island Ferry Authority assets, including distributing those assets of the Inter-island Ferry Authority which must be re-conveyed in accordance with the provisions of As 29.35.610(b) to the Participating Municipalities; and
 - (3) schedules and procedures for meeting or otherwise satisfying all other obligations, agreements and commitments of the Inter-island Ferry Authority as set forth in (a) of this Section; and
 - (4) provisions for those other matters deemed necessary and prudent by the Board for the proper and business-like dissolution of the Inter-island Ferry Authority

Section 17. Further Acts. The Mayor or the Mayor's designee is authorized to execute those documents and take those actions necessary to establish the Inter-island Ferry Authority as set out in this ordinance, and to otherwise enter into agreements with the Inter-island Ferry Authority, the Other Municipalities and others within the scope and the purpose of the Inter-island Ferry Authority.

Section 18. Referendum and Effective Date. This ordinance shall not go into effect until and unless the creation of the Inter-island Ferry Authority is first approved by a majority of the qualified voters voting on the question at a regular election to be held on October 7, 1997. The ballot proposition shall be substantially in the following form:

PROPOSITION NO. _____

Creation of the Inter-island Ferry Authority

"Shall the City of Wrangell participate with any or all of the "Other Municipalities" identified in Section 2 of Ordinance No. 631 of the City of Wrangell pursuant to As 29.35.600 - 29.35.730 to create a port authority to be known as the Inter-island Ferry Authority having the purposes, powers, and other attributes as set forth in Ordinance No. 631 of the City of Wrangell?"

Ordinance No. 631

Page 12

YES.....☐NO.....☐PASSED IN FIRST READING January 28, 1997PASSED IN SECOND READING February 25, 1997

Douglas W. Roberts
Douglas W. Roberts, Mayor

ATTEST: Franette A. Vincent
Franette A. Vincent, City Clerk

Ordinance No. 631

Page 13

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	August 11, 2020
	<u>Agenda Section</u>	13

RESOLUTION No. 08-20-1534 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA ENCOURAGING THE RESIDENTS OF AND VISITORS TO THE CITY AND BOROUGH OF WRANGELL TO WEAR FACE COVERINGS IN PUBLIC PLACES

SUBMITTED BY:

Lisa Von Bargaen, Borough Manager

FISCAL NOTE:

Expenditure Required: \$

FY 20: \$	FY 21:	FY22: \$
-----------	--------	----------

Amount Budgeted:

	FY21
--	------

Account Number(s):

Account Name(s):

Unencumbered Balance(s) (after approval and prior to expenditure):

	\$
--	----

Reviews/Approvals/Recommendations

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

ATTACHMENTS: 1. Resolution 08-20-1534

RECOMMENDATION MOTION:

Move to Approve Resolution No. 08-20-1534.

SUMMARY STATEMENT:

Following a discussion by the Assembly and EOC last week regarding a potential mask mandate, the Assembly directed Administration to bring a resolution back for consideration encouraging the public to wear face coverings. The recommendation was to use Sitka's recently passed

resolution as a guide – which was done. The attached resolution encourages the use of face coverings by the community when in public places. There is no mandate and it is not enforceable.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO. 08-20-1534A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL,
ALASKA ENCOURAGING THE RESIDENTS OF AND VISITORS TO THE CITY AND
BOROUGH OF WRANGELL TO WEAR FACE COVERINGS IN PUBLIC PLACES

WHEREAS, the COVID-19 pandemic has generated a public health emergency that threatens to endanger the wellbeing of the people, economy and general life of Wrangell; and

WHEREAS, the phased reopening has allowed businesses to get back to re-open, with precautions in place, but with cases rising in Wrangell, in Alaska and throughout the United States, our open status may be in jeopardy unless more individuals in Alaska, the residents of Wrangell and those visiting act decisively to mitigate the spread of COVID-19; and

WHEREAS, additional science and public health understanding now shows the efficacy of the use of face coverings in helping prevent the spread of COVID-19, and that more widespread use is in our community's best interest; and

WHEREAS, the CDC and Alaska's Chief Medical Officer now recommend wearing face coverings when physical distancing cannot be maintained or when in indoor public places of our community.

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

Section 1: All individuals are encouraged to wear masks or cloth face coverings over their noses and mouths when they are indoors in public settings or communal spaces outside the home. This encouragement is subject to the conditions and exceptions stated below.

Section 2. The settings included in this resolution include, but are not limited to, the public and communal spaces within the following:

- A. Grocery stores, pharmacies, and all other retail stores.
- B. Restaurants, cafes, and bars - including food preparation, carry-out, and delivery food operations. There is a limited exception for customers while they are eating or drinking in one of these settings.
- C. All forms of public transportation when passengers are present.
- D. Personal care facilities, to the extent required.
- E. Communal areas of offices where people from multiple households are present.
- F. Elevators and indoor communal spaces in other buildings.

Section 3. Employers are encouraged to have employees who are present in the workplace have access to and are encouraged to wear masks or cloth face coverings when in direct contact with customers, members of the public, or other employees. Masks are not encouraged when the only direct contact is between members of the same household or when employees are able to physically distance with six or more feet of separation.

Section 4. This resolution does not apply to the following categories of people or activities:

1. Any child under the age of 2 years, as these very young children should not wear a face covering because of the risk of suffocation;
2. Any child under the age of 12 years, unless a parent or caregiver supervises the use of face coverings by the child to avoid misuse;
3. Any child in a childcare or day camp setting, although such settings may provide their own requirement for use for children age 2 years old or older;
4. Any individual for whom wearing a mask or cloth face covering would be contrary to his or her health or safety because of a medical condition or mental health condition, and any individual unable to tolerate a mask due to a physical or mental disability;
5. Individuals who are speech impaired, deaf, or hard of hearing, or individuals communicating with someone who is deaf or hard of hearing, where facial or mouth movements are an integral part of communication;
6. Any individual who has trouble breathing or is unconscious, incapacitated, or otherwise unable to remove the face covering without assistance;
7. Individuals who are exercising, if mask wearing would interfere with their breathing;
8. Individuals who are incarcerated, in police custody, or inside a courtroom, as these individuals should follow guidance particular to their location or institution;
9. Individuals performing an activity that cannot be conducted or safely conducted while wearing a mask (for example, a driver experiencing foggy glasses, a dental patient receiving care, an equipment operator where there is a risk of dangerous entanglement); and,
10. Musicians, presenters, ministers, and others communicating to an audience or being recorded, for the duration of their presentation/practice/performance where mask usage impairs communication, and so long as safe physical distancing is maintained.

Section 5. If a person declines to wear a mask or face covering because of a medical condition or disability as described above, this resolution does not recommend them to produce medical documentation verifying the stated condition or disability. Businesses may wish to consider accommodating such

individuals through curbside or delivery service or by allowing the individual inside without a mask if doing so will not place others at risk.

Section 6. This is a resolution, without the effect of law, and is unenforceable. The people of Wrangell are respectfully requested to comply with this resolution. Additionally, failure to follow this resolution does not create grounds for residents to harass individuals who choose not to observe or ignore the intent of it.

Section 7. This resolution shall be effective immediately upon adoption. Public services announcements shall be widely distributed providing public notice of this resolution. This resolution shall remain in effect through September 8, 2020, or until earlier terminated by the Assembly.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY AND BOROUGH
OF WRANGELL, ALASKA this 11th Day of August 2020.

CITY & BOROUGH OF WRANGELL, ALASKA

Stephen Prysunka, Mayor

ATTEST: _____
Kim Lane, Borough Clerk

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	August 11, 2020
	<u>Agenda Section</u>	13

Approval of the FY 2019 Audit

SUBMITTED BY:

Joyce Mason, Finance Director

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 20: \$	FY 21: \$	FY22: \$
-----------	-----------	----------

Amount Budgeted:

	FY20 \$XXX
--	------------

Account Number(s):

	XXXXXX XXX XXXX
--	-----------------

Account Name(s):

	Enter Text Here
--	-----------------

Unencumbered Balance(s) (prior to expenditure):

	\$XXX
--	-------

Reviews/Approvals/Recommendations

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

ATTACHMENTS: 1. FY 2019 Audit

RECOMMENDATION MOTION:

Move to Approve the FY 2019 Audit.

SUMMARY STATEMENT:

The FY 2019 is available for review and approval.

This audit was extremely difficult to complete for Fiscal Year 2019. The supporting documentation for the numbers were hard to locate and reconcile as, being new, staff was not familiar with the Borough's processes. There was a time lag for reconciling Fiscal Year 2018 and therefore affected the Fiscal Year 2019 timing. These issues, and well as reconciling Fiscal Year 2020 have been resolved.

The Basic Financial Statements start on Page 6. The statements contain all the Governmental funds and the Enterprise funds of the Borough.

The net position (fund balance) of the Governmental funds is \$53,651,228 and Enterprise funds is \$54,306,233. The Governmental funds have an unrestricted net position of \$9,160,425 and \$5,305,233 for the Enterprise funds. The unrestricted funds can be used for any operating expenditures and expenses as appropriated by the Assembly. The Governmental funds unrestricted net position increased \$1,536,837 compared to fiscal year 2018 and the Enterprise funds decreased by \$2,781,381. Below is a comparison of the net position for 2019 and 2018.

	Governmental Funds			Enterprise Funds		
	2019	2018	Change	2019	2018	Change
Net Assets	\$ 59,455,007	\$ 52,292,934	\$ 7,162,073	\$ 59,686,708	\$ 56,890,685	\$ 2,796,023
Total Liabilities	5,803,779	6,072,783	(269,004)	5,380,475	5,010,114	370,361
Net Position	53,651,228	46,220,154	7,431,074	54,306,233	51,880,571	2,425,662
Net Revenue	17,028,983	9420723	7,608,260	11,855,120	8,810,066	3,045,054
Net Expenditures	9,597,909	8923740	674,169	9,429,458	9,636,402	(206,944)
Net Change in Net Position	\$ 7,431,074	\$ 496,983	\$ 6,934,091	\$ 2,425,662	\$ (826,336)	\$ 3,251,998

The Borough had four material findings from the FY 19 Fiscal Year which were given to me after the first draft audit was submitted to the Borough. This explains why the Manager previously reported to the Assembly there were no findings. Please specifically review Pages 139-148 of the audit document to understand the findings and the corrective actions. As a reminder, the FY 2019 Audit covers the period of July 1, 2018 – June 30, 2019. As it is now July of 2020, much has changed. New policies for the internal controls have been implemented, and all beginning and ending balances are balanced. The first three findings deal with the lack of internal controls and the fourth finding is due to the audit missing 9 months after the end of the fiscal year deadline. The four findings from 2019 were:

Finding 2019-001: General Ledger Reconciliation and External Financial Reporting – Internal Control over Financial Reporting – Material Weakness

Finding 2019-002: Journal Entry Review and Approval, and Support – Internal Control Over Financial Reporting – Significant Deficiency.

Finding 2019-003: Types of Services Allowed and Unallowed – Internal Control Over Compliance – Significant Deficiency

Finding 2019-004: Material Weakness in Internal Control over Compliance, Material Noncompliance – Reporting

The fourth finding related to the timing in which the audit is complete, versus when it is due to the State. Municipal audits are technically due to the State by March 31st of the following fiscal year.

This was a finding in 2018 as well. Administration places the blame for this finding squarely on BDO – the auditor. This is the second year in a row the audit has been months late. In fact, BDO originally promised the Finance Director the FY19 audit would be done by the end of December. For this reason, the Finance Director has prepared an RFP for Municipal Audit Services that will be sent to the Assembly for review in the next few days. The timing of audit completion the past couple of years is completely unacceptable. It is time to see if audit services can be procured from another firm. The CBW is not the only entity have trouble in this regard.

City and Borough of Wrangell, Alaska

Basic Financial Statements, Required
Supplementary Information,
Supplementary Information and Single
Audit Reports
Year Ended June 30, 2019

City and Borough of Wrangell, Alaska

Basic Financial Statements, Required Supplementary Information,
Supplementary Information
and Single Audit Reports
Year Ended June 30, 2019

Contents

	<u>Exhibit</u>	<u>Page</u>
FINANCIAL SECTION		
Independent Auditor's Report		1-3
Basic Financial Statements		
Government-wide Financial Statements:		
Statement of Net Position	A-1	6-7
Statement of Activities	A-2	8-9
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	B-1	10
Reconciliation of Governmental Funds		
Balance Sheet to Statement of Net Position	B-2	11
Statement of Revenues, Expenditures and		
Changes in Fund Balances	B-3	12
Reconciliation of Change in Fund Balances of		
Governmental Funds to Statement of Activities	B-4	13
Enterprise Funds:		
Statement of Net Position	C-1	14-15
Statement of Revenues, Expenses and Changes		
in Net Position	C-2	16
Statement of Cash Flows	C-3	18-19
Notes to Basic Financial Statements		20-56
Required Supplementary Information		
Schedule of Revenues, Expenditures and Changes		
in Fund Balance - Budget and Actual:		
General Fund	D-1	58
Permanent Fund Special Revenue Fund	D-2	59
Sales Tax Special Revenue Fund	D-3	60
Public Employees' Retirement System - Pension Plan	E-1	61
Public Employees' Retirement System - OPEB Plans	E-2	62
Notes to Required Supplementary Information		63

Contents

	<u>Exhibit</u>	<u>Page</u>
FINANCIAL SECTION, continued		
Supplementary Information		
Combining and Individual Fund Financial Statements and Schedules:		
Nonmajor Governmental Funds:		
Combining Balance Sheet	F-1	66-67
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	F-2	68-69
General Fund		
Balance Sheet	G-1	72
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	G-2	73-83
Special Revenue Funds:		
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:		
Transient Tax	H-1	86
Sales Tax	H-2	87
Parks and Recreation	H-3	88-89
Nolan Center	H-4	90-91
Permanent Fund	H-5	92
Secure Rural Schools	H-6	93
Debt Service Fund - Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	I-1	96
Capital Project Funds - Combining Statement of Revenues, Expenditures and Changes in Fund Balances	J-1	98
Enterprise Funds:		
Electric Utility:		
Statement of Net Position	K-1	100-101
Statement of Revenues, Expenses and Changes in Net Position	K-2	102
Statement of Cash Flows	K-3	103
Schedule of Operating Expenses	K-4	104
Water Utility:		
Statement of Net Position	K-5	105-106
Statement of Revenues, Expenses and Changes in Net Position	K-6	107
Statement of Cash Flows	K-7	108-109

Contents

	<u>Exhibit</u>	<u>Page</u>
FINANCIAL SECTION, continued		
Supplementary Information, continued		
Combining and Individual Fund Financial Statements and Schedules, continued:		
Enterprise Funds, continued:		
Sewer Utility:		
Statement of Net Position	K-8	110-111
Statement of Revenues, Expenses and Changes in Net Position	K-9	112
Statement of Cash Flows	K-10	114-115
Schedule of Operating Expenses	K-11	116
Sanitation Utility:		
Statement of Net Position	K-12	117
Statement of Revenues, Expenses and Changes in Net Position	K-13	118
Statement of Cash Flows	K-14	119
Schedule of Operating Expenses	K-15	120
Port:		
Statement of Net Position	K-16	121-122
Statement of Revenues, Expenses and Changes in Net Position	K-17	123
Statement of Cash Flows	K-18	124
Schedule of Operating Expenses	K-19	125
Schedule of Expenditures of Federal Awards	L-1	126
Notes to Schedule of Expenditures of Federal Awards		127
Schedule of State Financial Assistance	M-1	128
Notes to Schedule of State Financial Assistance		129

Contents

	<u>Page</u>
SINGLE AUDIT SECTION	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	132-133
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	134-135
Independent Auditor's Report on Compliance for Each Major State Program and Report on Internal Control Over Compliance Required by the <i>State of Alaska Audit Guide and Compliance Supplement for State Single Audits</i>	136-138
Schedule of Findings and Questioned Costs	139-143
 CITY AND BOROUGH OF WRANGELL'S SINGLE AUDIT RESPONSES (UNAUDITED)	
Summary Schedule of Prior Audit Findings	146
Corrective Action Plan	147-148



Tel: 907-278-8878
Fax: 907-278-5779
www.bdo.com

3601 C Street, Suite 600
Anchorage, AK 99503

Item b.

Independent Auditor's Report

Honorable Mayor and Borough Assembly
City and Borough of Wrangell

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City and Borough of Wrangell, Alaska (the Borough), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Borough's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of City and Borough of Wrangell, Alaska, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 58 through 60, and the schedules of the borough's information on the net pension and OPEB liability and Borough contributions to the pension and OPEB plans on pages 61 and 62, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit for the year ended June 30, 2019 was conducted for the purpose of forming opinions on the financial statements that collectively comprise City and Borough of Wrangell's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards, required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the Schedule of State Financial Assistance, as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, and the combining and individual fund financial statements and schedules listed in the table of contents for the year ended June 30, 2019, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements for the year ended June 30, 2019, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2019.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of City and Borough of Wrangell as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated July 24, 2019, which contained unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. The individual fund financial statements and schedules for the year ended June 30, 2018 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2018 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2018.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2020, on our consideration of City and Borough of Wrangell's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of City and Borough of Wrangell's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City and Borough of Wrangell's internal control over financial reporting and compliance.

BDO USA, LLP

Anchorage, Alaska
June 19, 2020

This page intentionally left blank.

Basic Financial Statements

City and Borough of Wrangell, Alaska

Statement of Net Position

	Primary Government			Component Unit
	Govern- mental Activities	Business- type Activities	Total	Wrangell Public Schools
<i>June 30, 2019</i>				
Assets and Deferred Outflows of Resources				
Assets				
Cash and investments	\$ 23,342,647	\$ 7,617,178	\$ 30,959,825	\$ 1,799,284
Receivables, net of allowance for doubtful accounts:				
Property and sales taxes	827,920	-	827,920	-
Accounts	36,222	519,126	555,348	-
Grants and shared revenues	479,536	401,238	880,774	182,624
Land sales and improvements	49,066	-	49,066	-
Accrued interest	65,835	111	65,946	-
Internal balances	86,553	(86,553)	-	-
Inventories	94,334	170,344	264,678	37,315
Restricted cash and investments	-	1,494,588	1,494,588	-
Capital assets:				
Land, land improvements and construction in progress	1,186,678	9,693,040	10,879,718	-
Other capital assets, net of depreciation	32,425,104	39,402,563	71,827,667	102,596
Total Assets	58,593,895	59,211,635	117,805,530	2,121,819
Deferred Outflows of Resources				
Related to pensions	553,560	321,968	875,528	360,987
Related to other postemployment benefits	307,552	153,105	460,657	283,779
Total Deferred Outflows of Resources	861,112	475,073	1,336,185	644,766
Total Assets and Deferred Outflows of Resources	\$ 59,455,007	\$ 59,686,708	\$ 119,141,715	\$ 2,766,585

City and Borough of Wrangell, Alaska

Statement of Net Position, continued

	Primary Government			Component Unit
	Govern- mental Activities	Business- type Activities	Total	Wrangell Public Schools
<i>June 30, 2019</i>				
Liabilities, Deferred Inflows of Resources, and Net Position				
Liabilities				
Accounts payable	\$ 190,776	\$ 1,127,925	\$ 1,318,701	\$ 65,900
Customer utility deposits	-	79,213	79,213	-
Accrued interest payable	5,854	4,194	10,048	-
Accrued payroll and related liabilities	-	-	-	209,281
Unearned revenue	94,085	1,372,599	1,466,684	2,055
Noncurrent liabilities:				
Due within one year:				
Accrued leave	278,246	121,451	399,697	18,271
Bonds and loans	250,000	4,134	254,134	-
Due in more than one year:				
Unamortized bond premium	39,232	-	39,232	-
ADEC loan	-	52,253	52,253	-
USDA Rural Development loan	-	85,448	85,448	-
Bonds	260,000	-	260,000	-
Net pension liability	3,539,530	1,988,068	5,527,598	3,468,383
Net other postemployment benefits liability	764,213	370,208	1,134,421	618,876
Total Liabilities	5,421,936	5,205,493	10,627,429	4,382,766
Deferred Inflows of Resources				
Related to pensions	98,672	40,060	138,732	106,947
Related to other postemployment benefits	283,171	134,922	418,093	245,155
Total Deferred Inflows of Resources	381,843	174,982	556,825	352,102
Total Liabilities and Deferred Inflows of Resources	5,803,779	5,380,475	11,184,254	4,734,868
Net Position				
Net investment in capital assets	33,062,550	48,953,768	82,016,318	102,596
Restricted	11,428,253	47,115	11,475,368	-
Unrestricted (deficit)	9,160,425	5,305,350	14,465,775	(2,070,879)
Total Net Position	53,651,228	54,306,233	107,957,461	(1,968,283)
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 59,455,007	\$ 59,686,708	\$ 119,141,715	\$ 2,766,585

See accompanying notes to Basic Financial Statements.

City and Borough of Wrangell, Alaska

Statement of Activities

		Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Fees, Fines & Charges for Services	Operating Grants & Contri- butions	Capital Grants & Contri- butions	Primary Government		Component Unit	
					Govern- mental Activities	Business- type Activities	Wrangell Public Schools	
Year Ended June 30, 2019	Expenses					Total		
Functions								
Primary Government								
Governmental activities:								
General government	\$ 1,857,168	\$ 58,736	\$ 1,976	\$ -	\$ (1,796,456)	\$ -	\$ (1,796,456)	
Public safety	2,091,413	234,271	395,610	-	(1,461,532)	-	(1,461,532)	
Public works	1,896,255	78,468	23,680	7,225,110	5,431,003	-	5,431,003	
Parks and recreation	646,507	128,336	(4,705)	-	(522,876)	-	(522,876)	
Library	293,979	-	23,402	-	(270,577)	-	(270,577)	
Community services	845,133	7,154	473,917	481,720	117,658	-	117,658	
Education	1,961,505	-	1,156,286	-	(805,219)	-	(805,219)	
Unallocated interest	5,949	-	-	-	(5,949)	-	(5,949)	
Total governmental activities	9,597,909	506,965	2,070,166	7,706,830	686,052	-	686,052	
Business-type activities:								
Electric utility	3,996,536	4,100,855	46,728	-	-	151,047	151,047	
Water utility	1,263,518	697,338	34,466	-	-	(531,714)	(531,714)	
Sewer utility	633,489	597,518	2,165	-	-	(33,806)	(33,806)	
Sanitation utility	574,409	634,601	(840)	-	-	59,352	59,352	
Port	2,961,506	1,407,825	310,777	3,847,601	-	2,604,697	2,604,697	
Total business-type activities	9,429,458	7,438,137	393,296	3,847,601	-	2,249,576	2,249,576	
Total Primary Government	\$ 19,027,367	\$ 7,945,102	\$ 2,463,462	\$ 11,554,431	686,052	2,249,576	2,935,628	

City and Borough of Wrangell, Alaska

Statement of Activities, continued

		Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Fees, Fines & Charges for Services	Operating Grants & Contri- butions	Capital Grants & Contri- butions	Primary Government		Component Unit	
	Expenses				Govern- mental Activities	Business- type Activities	Wrangell Public Schools	
Year Ended June 30, 2019						Total		
Component Unit								
Wrangell Public Schools	\$ 6,208,107	\$ 64,279	\$ 717,064	\$ -			\$ (5,426,764)	
General Revenues								
Taxes:								
Property taxes					\$ 1,772,228	\$ - \$ 1,772,228	-	
Sales taxes					2,924,583	- 2,924,583	-	
Payments in lieu of taxes					474,063	- 474,063	-	
Other taxes					101,030	- 101,030	-	
Contributions from primary government					-	- -	1,432,107	
Grants and entitlements not restricted to a specific purpose					431,603	- 431,603	4,048,105	
Investment income					827,792	4,363 832,155	462	
Other					213,723	171,723 385,446	-	
Total General Revenues					6,745,022	176,086 6,921,108	5,480,674	
Change in Net Position					7,431,074	2,425,662 9,856,736	53,910	
Net Position (Deficit), beginning					46,220,154	51,880,571 98,100,725	(2,022,193)	
Net Position (Deficit), ending					\$ 53,651,228	\$ 54,306,233 \$ 107,957,461	\$ (1,968,283)	

See accompanying notes to Basic Financial Statements.

City and Borough of Wrangell, Alaska

Governmental Funds
Balance Sheet

	Major Funds						Total Govern- mental Funds
	General	Permanent Fund Special Revenue	Sales Tax Special Revenue	Economic Recovery Capital Project	Nonmajor Funds		
<i>June 30, 2019</i>							
Assets							
Cash and investments	\$ 7,386,034	\$ 8,002,094	\$ 849,172	\$ 1,353,445	\$ 5,751,902		\$ 23,342,647
Receivables, net of allowance for doubtful accounts:							
Property and sales taxes	592,310	-	235,610	-	-		827,920
Accounts	33,337	-	-	-	2,885		36,222
Grants and shared revenues	15,479	-	-	-	464,057		479,536
Accrued interest	44,890	17,295	-	-	3,650		65,835
Land sales and improvements	-	-	-	-	49,066		49,066
Interfund loans receivable	86,553	-	-	-	-		86,553
Inventory	-	-	-	-	94,334		94,334
Total Assets	\$ 8,158,603	\$ 8,019,389	\$ 1,084,782	\$ 1,353,445	\$ 6,365,894		\$ 24,982,113
Liabilities, Deferred Inflows of Resources, and Fund Balances							
Liabilities							
Accounts payable	\$ 173,981	\$ -	\$ -	\$ -	\$ 16,795		\$ 190,776
Unearned revenue	12,225	-	-	-	81,860		94,085
Total Liabilities	186,206	-	-	-	98,655		284,861
Deferred Inflows of Resources							
Delinquent property taxes	38,064	-	-	-	-		38,064
Land sale receivables not yet due	-	-	-	-	49,066		49,066
Total Deferred Inflows of Resources	38,064	-	-	-	49,066		87,130
Total Liabilities and Deferred Inflows of Resources	224,270	-	-	-	147,721		371,991
Fund Balances							
Nonspendable	86,553	-	-	-	94,334		180,887
Restricted	-	8,019,389	-	-	3,408,864		11,428,253
Committed	-	-	1,084,782	-	1,697,398		2,782,180
Assigned	-	-	-	1,353,445	1,017,577		2,371,022
Unassigned	7,847,780	-	-	-	-		7,847,780
Total Fund Balances	7,934,333	8,019,389	1,084,782	1,353,445	6,218,173		24,610,122
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 8,158,603	\$ 8,019,389	\$ 1,084,782	\$ 1,353,445	\$ 6,365,894		\$ 24,982,113

See accompanying notes to basic financial statements.

City and Borough of Wrangell, Alaska
Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position
June 30, 2019

Total fund balances for governmental funds \$ 24,610,122

Total net position reported for governmental activities in the
Statement of Net Position is different because:

Capital assets used in governmental activities are not financial
resources and therefore are not reported in the funds. These
assets, net of accumulated depreciation consist of:

Land and land improvements	\$ 1,186,678	
Infrastructure	23,301,828	
Buildings	48,384,677	
Improvements other than buildings	6,293,283	
Machinery and equipment	4,145,606	
Accumulated depreciation	(49,700,290)	

Total capital assets 33,611,782

Other long-term assets are not available to pay for current
period expenditures and therefore are deferred in the funds.

These assets consist of:

Delinquent property taxes receivable	38,064	
Deferred land sales and improvements receivable	49,066	

Total long-term assets 87,130

Long-term liabilities, including bonds payable and net pension liability
are not due and payable in the current period and therefore are
not reported as fund liabilities. These liabilities consist of:

General obligation bonds payable	(510,000)	
Unamortized bond premium	(39,232)	
Accrued interest on bonds	(5,854)	
Accrued leave	(278,246)	
Net pension liability	(3,539,530)	
Net other postemployment benefits liability	(764,213)	

Total long-term liabilities (5,137,075)

Certain changes in net pension and other postemployment benefits (OPEB)
items are deferred rather than recognized immediately.

These items are amortized over time.

Deferred outflows of resources related to pensions	553,560	
Deferred inflows of resources related to pensions	(98,672)	
Deferred outflows of resources related to OPEB	307,552	
Deferred inflows of resources related to OPEB	(283,171)	

Total deferred pension and OPEB items 479,269

Total Net Position of Governmental Activities \$ 53,651,228

See accompanying notes to basic financial statements.

City and Borough of Wrangell, Alaska

Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

	Major Funds					
		Permanent Fund Special Revenue	Sales Tax Special Revenue	Economic Recovery Capital Project	Nonmajor Funds	Total Govern- mental Funds
Year Ended June 30, 2019	General					
Revenues						
Property taxes, penalties and interest	\$ 1,794,578	\$ -	\$ -	\$ -	\$ -	\$ 1,794,578
Payments in lieu of taxes	474,063	-	-	-	-	474,063
Marijuana taxes, penalties and interest	5,373	-	-	-	-	5,373
Sales taxes, penalties and interest	2,005,131	-	919,452	-	-	2,924,583
Transient taxes	-	-	-	-	95,657	95,657
Intergovernmental	965,949	-	-	-	1,643,604	2,609,553
Charges for services	155,488	-	-	-	194,900	350,388
Sales and leases	102,934	16,440	-	-	121,189	240,563
Investment income	415,510	378,437	-	-	33,845	827,792
Land sales and improvements	-	-	-	-	86,143	86,143
Fines and forfeitures	19,553	-	-	-	-	19,553
Donations and contributions	-	-	-	-	203,355	203,355
Other	181,585	-	55,370	-	54,427	291,382
Total Revenues	6,120,164	394,877	974,822	-	2,433,120	9,922,983
Expenditures						
Current:						
General government	1,412,514	-	-	-	403,739	1,816,253
Public safety	2,178,044	-	-	-	-	2,178,044
Public works	1,261,600	-	-	-	-	1,261,600
Parks and recreation	-	-	-	-	589,898	589,898
Library	293,979	-	-	-	-	293,979
Community services	66,694	-	-	-	498,235	564,929
Education - contributions to school district	-	-	583,619	-	848,488	1,432,107
Debt service:						
Principal	-	-	-	-	240,000	240,000
Interest	-	-	-	-	28,050	28,050
Capital outlay	-	-	42,496	-	18,984	61,480
Total Expenditures	5,212,831	-	626,115	-	2,627,394	8,466,340
Excess of Revenues Over (under)						
Expenditures	907,333	394,877	348,707	-	(194,274)	1,456,643
Other Financing Sources (Uses)						
Transfers in	299,926	-	-	-	890,905	1,190,831
Transfers out	(709,766)	(250,000)	(129,025)	-	(102,040)	(1,190,831)
Net Other Financing Sources (Uses)	(409,840)	(250,000)	(129,025)	-	788,865	-
Net Change in Fund Balances	497,493	144,877	219,682	-	594,591	1,456,643
Fund Balances, beginning	7,436,840	7,874,512	865,100	1,353,445	5,623,582	23,153,479
Fund Balances, ending	\$ 7,934,333	\$ 8,019,389	\$ 1,084,782	\$ 1,353,445	\$ 6,218,173	\$ 24,610,122

See accompanying notes to basic financial statements.

City and Borough of Wrangell, Alaska
Reconciliation of Change in Fund Balances of Governmental Funds
to Statement of Activities
Year Ended June 30, 2019

Net change in fund balances - total governmental funds \$1,456,643

The change in net position reported for governmental activities in the Statement of Activities is different because:

Governmental funds report capital outlays as expenditures. However on the Statement of Activities, depreciation expense is recognized to allocate the cost of these items over their estimated useful lives. This is the amount by which depreciation (\$1,927,963) exceeded capital outlays (\$104,430). (1,823,533)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Decrease in other long-term receivables	\$ (30,025)	
Contributed capital assets received	<u>7,225,110</u>	
		7,195,085

The repayment of the principal of long-term debt consumes current financial resources in governmental funds. Also, governmental funds report the effect of bond premiums when the debt is first issued, whereas this amount is deferred and amortized in the Statement of Activities. In addition, accrued interest is not recorded in the fund financial statements. This is the change in bond-related transactions:

Principal payments	240,000	
Net decrease in bond premium	19,617	
Decrease in accrued interest	<u>2,484</u>	
		262,101

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Decrease in accrued leave	22,997	
Decrease in net pension obligation and related accounts	300,894	
Decrease in net other postemployment benefit obligation and related accounts	<u>16,887</u>	
		<u>340,778</u>

Change in Net Position of Governmental Activities		<u>\$7,431,074</u>
---	--	--------------------

See accompanying notes to basic financial statements.

City and Borough of Wrangell, Alaska

Enterprise Funds
Statement of Net Position

	Major Funds				Nonmajor Fund	Total
	Electric Utility	Water Utility	Port	Sewer Utility	Sanitation Utility	Enterprise Funds
<i>June 30, 2019</i>						
Assets and Deferred Outflows of Resources						
Current Assets						
Cash and investments	\$ 4,089,796	\$ 784,140	\$ 1,727,417	\$ 806,340	\$ 209,485	\$ 7,617,178
Receivables, net of allowance for doubtful accounts:						
Accounts	267,692	40,716	135,087	35,041	40,590	519,126
Grants	-	-	401,238	-	-	401,238
Accrued interest	-	5	100	6	-	111
Inventories	170,344	-	-	-	-	170,344
Total Current Assets	4,527,832	824,861	2,263,842	841,387	250,075	8,707,997
Restricted Cash and Investments	-	-	1,419,714	74,874	-	1,494,588
Property, plant and equipment	7,123,202	17,191,847	65,356,782	12,551,526	1,535,039	103,758,396
Less accumulated depreciation	(5,749,031)	(12,362,971)	(25,935,264)	(9,611,208)	(1,004,319)	(54,662,793)
Net Property, Plant and Equipment	1,374,171	4,828,876	39,421,518	2,940,318	530,720	49,095,603
Total Assets	5,902,003	5,653,737	43,105,074	3,856,579	780,795	59,298,188
Deferred Outflows of Resources						
Related to pensions	150,679	24,049	89,159	34,158	23,923	321,968
Related to other postemployment benefits	60,994	11,047	48,489	18,932	13,643	153,105
Total Deferred Outflows of Resources	211,673	35,096	137,648	53,090	37,566	475,073
Total Assets and Deferred Outflows of Resources	\$ 6,113,676	\$ 5,688,833	\$ 43,242,722	\$ 3,909,669	\$ 818,361	\$ 59,773,261

City and Borough of Wrangell, Alaska

Enterprise Funds
Statement of Net Position, continued

	Major Funds				Nonmajor Fund	Total
	Electric Utility	Water Utility	Port	Sewer Utility	Sanitation Utility	Enterprise Funds
<i>June 30, 2019</i>						
Liabilities, Deferred Inflows of Resources, and Net Position						
Current Liabilities						
Accounts payable	\$ 575,681	\$ 4,384	\$ 476,464	\$ 51,111	\$ 20,285	\$ 1,127,925
Accrued leave	56,456	19,831	16,288	21,591	7,285	121,451
Customer utility deposits	70,918	8,295	-	-	-	79,213
Accrued interest payable	-	2,507	-	1,687	-	4,194
Unearned revenue	-	-	1,372,599	-	-	1,372,599
Current portion of bonds and loans	-	2,513	-	1,621	-	4,134
Interfund loans payable	-	-	15,593	-	-	15,593
Total Current Liabilities	703,055	37,530	1,880,944	76,010	27,570	2,725,109
Long-term Liabilities, net of current portion						
USDA Rural Development loan	-	-	-	85,448	-	85,448
ADEC loan	-	52,253	-	-	-	52,253
Interfund loans payable	-	-	70,960	-	-	70,960
Net pension liability	916,429	149,620	547,473	219,453	155,093	1,988,068
Net other postemployment benefits liability	147,864	27,296	113,172	47,431	34,445	370,208
Total Long-term Liabilities	1,064,293	229,169	731,605	352,332	189,538	2,566,937
Total Liabilities	1,767,348	266,699	2,612,549	428,342	217,108	5,292,046
Deferred Inflows of Resources						
Related to pensions	18,051	3,660	6,805	6,552	4,992	40,060
Related to other postemployment benefits	53,975	10,081	40,323	17,660	12,883	134,922
Total Deferred Inflows of Resources	72,026	13,741	47,128	24,212	17,875	174,982
Net Position						
Net investment in capital assets	1,374,171	4,774,110	39,421,518	2,853,249	530,720	48,953,768
Restricted	-	-	47,115	-	-	47,115
Unrestricted	2,900,131	634,283	1,114,412	603,866	52,658	5,305,350
Total Net Position	4,274,302	5,408,393	40,583,045	3,457,115	583,378	54,306,233
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 6,113,676	\$ 5,688,833	\$ 43,242,722	\$ 3,909,669	\$ 818,361	\$ 59,773,261

See accompanying notes to basic financial statements.

City and Borough of Wrangell, Alaska
Enterprise Funds
Statement of Revenues, Expenses and Changes in Net Position

	Major Funds				Nonmajor Fund	Total Enterprise Funds
	Electric Utility	Water Utility	Port	Sewer Utility	Sanitation Utility	
<i>Year Ended June 30, 2019</i>						
Operating Revenues						
Charges for services	\$ 3,827,550	\$ 696,617	\$ 1,407,825	\$ 597,476	\$ 634,601	\$ 7,164,069
Operating Expenses						
Salaries and employee benefits	666,904	188,899	551,852	171,194	166,870	1,745,719
Other operating expenses	3,022,524	424,889	437,718	186,283	331,407	4,402,821
Depreciation	282,223	635,103	1,971,936	274,357	76,132	3,239,751
Total Operating Expenses	3,971,651	1,248,891	2,961,506	631,834	574,409	9,388,291
Income (Loss) from Operations	(144,101)	(552,274)	(1,553,681)	(34,358)	60,192	(2,224,222)
Nonoperating Revenues (Expenses)						
Investment income	-	211	3,943	209	-	4,363
Interest expense	(24,885)	(14,627)	-	(1,655)	-	(41,167)
State PERS relief	46,728	3,290	(7,004)	2,165	(840)	44,339
State raw fish tax	-	-	307,405	-	-	307,405
State fisheries business tax	-	-	10,376	-	-	10,376
Noncapital grant revenue	-	31,176	-	-	-	31,176
ADEC loan subsidy	-	171,723	-	-	-	171,723
SEAPA dividend	172,014	-	-	-	-	172,014
Other revenues	101,291	721	-	42	-	102,054
Net Nonoperating Revenues (Expenses)	295,148	192,494	314,720	761	(840)	802,283
Income (Loss) Before Capital Contributions	151,047	(359,780)	(1,238,961)	(33,597)	59,352	(1,421,939)
Capital contributions	-	-	3,847,601	-	-	3,847,601
Change in Net Position	151,047	(359,780)	2,608,640	(33,597)	59,352	2,425,662
Net Position, beginning,	4,123,255	5,768,173	37,974,405	3,490,712	524,026	51,880,571
Net Position, ending	\$ 4,274,302	\$ 5,408,393	\$ 40,583,045	\$ 3,457,115	\$ 583,378	\$ 54,306,233

See accompanying notes to basic financial statements.

This page intentionally left blank.

City and Borough of Wrangell, Alaska

Enterprise Funds
Statement of Cash Flows

	Major Funds			Nonmajor Fund		Total
	Electric Utility	Water Utility	Port	Sewer Utility	Sanitation Utility	Enterprise Funds
<i>Year Ended June 30, 2019</i>						
Cash Flows from Operating Activities						
Receipts from customers and users	\$ 4,070,037	\$ 725,102	\$ 1,352,572	\$ 600,365	\$ 627,019	\$ 7,375,095
Payments for interfund services used	(185,300)	(100,832)	(63,234)	(47,924)	(51,517)	(448,807)
Payments to suppliers	(2,454,198)	(321,404)	77,588	(183,767)	(282,280)	(3,164,061)
Payments to employees	(640,048)	(194,538)	(611,927)	(182,100)	(180,623)	(1,809,236)
Net cash flows from operating activities	790,491	108,328	754,999	186,574	112,599	1,952,991
Cash Flows from Noncapital Financing Activities						
State fish taxes received	-	-	317,781	-	-	317,781
Cash Flows for Capital and Related Financing Activities						
Purchase of property, plant and equipment	(183,742)	(38,967)	(7,790,556)	-	-	(8,013,265)
Principal payments on long-term debt	-	(213,101)	(15,593)	(1,591)	-	(230,285)
Interest payments on long-term debt	-	(14,627)	-	(1,655)	-	(16,282)
Capital contributions received	-	-	3,446,363	-	-	3,446,363
Net cash flows for capital and related financing activities	(183,742)	(266,695)	(4,359,786)	(3,246)	-	(4,813,469)
Cash Flows from Investing Activities						
Investment income received	-	237	4,005	209	-	4,451
Net Increase (Decrease) in Cash and Investments	606,749	(158,130)	(3,283,001)	183,537	112,599	(2,538,246)
Cash and Investments, beginning	3,483,047	942,270	6,430,132	697,677	96,886	11,650,012
Cash and Investments, ending	\$ 4,089,796	\$ 784,140	\$ 3,147,131	\$ 881,214	\$ 209,485	\$ 9,111,766
Reconciliation of Cash and Investments to Statement of Net Position						
Cash and investments:	\$ 4,089,796	\$ 784,140	\$ 1,727,417	\$ 806,340	\$ 209,485	\$ 7,617,178
Restricted cash and investments	-	-	1,419,714	74,874	-	1,494,588
Total Cash and Investments	\$ 4,089,796	\$ 784,140	\$ 3,147,131	\$ 881,214	\$ 209,485	\$ 9,111,766

City and Borough of Wrangell, Alaska

Enterprise Funds

Statement of Cash Flows, continued

	Major Funds				Nonmajor Fund	Total Enterprise Funds
	Electric Utility	Water Utility	Port	Sewer Utility	Sanitation Utility	
Reconciliation of Income (Loss) from Operations to Net Cash						
Flows from Operating Activities						
Income (loss) from operations	\$ (144,101)	\$ (552,274)	\$ (1,553,681)	\$ (34,358)	\$ 60,192	\$ (2,224,222)
Adjustments to reconcile income (loss) from operations to net cash flows from operating activities:						
Depreciation	282,223	635,103	1,971,936	274,357	76,132	3,239,751
Noncash expense - PERS relief	46,728	3,290	(7,004)	2,165	(840)	44,339
Decrease in allowance for doubtful accounts	15,125	-	-	-	-	15,125
Miscellaneous nonoperating revenues	248,420	31,897	-	42	-	280,359
(Increase) decrease in assets:						
Accounts receivable	19,834	(887)	(1,358)	2,847	(7,582)	12,854
Inventories	2,133	-	-	-	-	2,133
(Increase) decrease in deferred outflows of resources:						
Related to pensions	(28,002)	(4,996)	(22,902)	(8,466)	(6,062)	(70,428)
Related to other postemployment benefits	(41,228)	(7,356)	(33,719)	(12,466)	(8,927)	(103,696)
Increase (decrease) in liabilities:						
Accounts payable	365,768	2,653	458,075	(45,408)	(2,390)	778,698
Accrued leave	44,393	2,536	(6,515)	6,360	1,001	47,775
Unearned revenue	-	-	(53,895)	-	-	(53,895)
Customer utility deposits	(25,767)	(2,525)	-	-	-	(28,292)
Net pension liability	35,640	6,359	29,149	10,776	7,717	89,641
Net other postemployment benefits liability	37,960	6,773	31,047	11,478	8,219	95,477
Increase (decrease) in deferred inflows of resources:						
Related to pensions	(68,488)	(12,219)	(56,014)	(20,708)	(14,829)	(172,258)
Related to other postemployment benefits	(147)	(26)	(120)	(45)	(32)	(370)
Net Cash Flows from Operating Activities	\$ 790,491	\$ 108,328	\$ 754,999	\$ 186,574	\$ 112,599	\$ 1,952,991
Supplemental disclosure of cash flow information:						
Principal forgiveness on long-term debt	\$ -	\$ 171,723	\$ -	\$ -	\$ -	\$ 171,723

See accompanying notes to basic financial statements.

Notes to Basic Financial Statements
Year Ended June 30, 2019

1. Summary of Significant Accounting Policies

Reporting Entity

The City of Wrangell (City) was incorporated in 1903 as a home rule municipality under the laws of the State of Alaska. It operated as a home rule city until May 30, 2008, at which time it was incorporated and certified as a unified home rule borough by the State of Alaska. On May 30, 2008, the City and Borough of Wrangell (the Borough) was created and the City of Wrangell was dissolved. The City and Borough of Wrangell immediately succeeded to all rights, powers, duties, assets, and liabilities of the former City of Wrangell.

The Borough operates under an assembly-manager form of government and performs municipal duties allowed by Alaska statutes and as directed by its residents.

As required by generally accepted accounting principles, these financial statements present City and Borough of Wrangell (the primary government) and its component unit. The component unit discussed below is included in the Borough's reporting entity because of the significance of their operational or financial relationships with the Borough.

The component unit column in the financial statements include the financial data of the Borough's component unit. It is discretely presented in a separate column to emphasize that it is a legally separate organization from the Borough.

Wrangell Public Schools

Wrangell Public Schools is responsible for elementary and secondary education within the Borough. The voters elect the members of the School Board; however, the School District is fiscally dependent upon the Borough because the Borough Assembly approves the total annual budget of the School District, levies the necessary taxes and approves the issuance of bonds for School construction.

Complete financial statements of the component unit can be obtained from their respective administrative office at the address below:

Wrangell Public Schools
P.O. Box 2319
Wrangell, AK 99929

Related Organization

Thomas Bay Power Authority (TBPA), a related organization, was formed as a joint venture between the cities (now boroughs) of Petersburg and Wrangell. The function of TBPA in recent years was to operate and maintain the Tyee Lake Hydroelectric Project under contract to the Southeast Alaska Power Agency (SEAPA). TBPA had been overseen by a Commission composed of three appointed members from each community, with a seventh "at large" member chosen by the Commission.

In 2014 the two Boroughs surrendered the O&M contract to SEAPA. TBPA is now "dormant" until such time as the two communities agree on a specific task.

Notes to Basic Financial Statements

The accounting policies of the Borough conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant policies:

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Borough and its component units. In general, the effect of interfund activity has been removed from these statements to minimize the double-counting of internal activities. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely primarily on fees and charges to external parties.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) fees, fines and charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Borough generally considers all revenues except reimbursement grants to be available if they are collected within 60 days after year end. Reimbursement grants are considered available if they are collected within one year of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only to the extent they have matured.

Property and sales taxes, intergovernmental revenues, charges for services, sales and leases, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue in the current period. All other revenue items are considered to be measurable and available only when received by the government.

Notes to Basic Financial Statements

The Borough reports the following major funds based on the required quantitative calculations:

Major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be reported in another fund.

The *Permanent Fund Special Revenue Fund* accounts for monies set aside to help provide future economic stability to the citizens of Wrangell.

Sales Tax Special Revenue Fund accounts for sales tax revenue collected by the Borough from purchases made within the Borough from consumers and business owners. The Borough has elected to report this fund as major due to the fund's significance to the public.

The *Economic Recovery Capital Project Fund* account for the funding and interest earnings associated with a U.S. Department of Agriculture grant for the purpose of economic assistance within the Borough. The Borough has elected to report this fund as major due to the fund's significance to the public.

Major proprietary funds:

The *Electric Utility Enterprise Fund* is used to account for the operations of the electric utility.

The *Water Utility Enterprise Fund* is used to account for the operations of the Borough water system.

The *Port Enterprise Fund* is used to account for the operations of the municipal dock, boat harbors, and travel lift.

The *Sewer Utility Enterprise Fund* is used to account for the operations of the wastewater utility. The Borough has elected to report this fund as major due to the fund's significance to the public.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are allocated administration fees and charges between the enterprise funds and the various other funds and departments. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. In addition, general revenues include all taxes, investment income, and State and federal entitlement revenues.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Enterprise Funds are charges to customers for sales and services. Operating expenses for the Enterprise Funds include the costs of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Notes to Basic Financial Statements

Central Treasury

A central treasury is used to account for cash from most funds of the Borough to maximize interest income. Investments are stated at fair value. Investment earnings are allocated to most funds based on their respective cash balances. The School District and Medical Center maintain separate cash accounts from the Borough.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the proprietary funds consider all cash accounts to be cash and cash equivalents. The central treasury, which holds cash and investments, is used essentially as a cash management pool by each fund.

Inventories

Inventories are valued at cost in governmental funds and at the lower of cost or market in the proprietary funds. Cost is determined by the first-in, first-out method. The cost is recorded as an expenditure or expense at the time individual inventory items are consumed.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Grants and Other Intergovernmental Revenues

In applying the measurable and available concepts to grants and intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts are considered “earned”; therefore, revenues are recognized based upon expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the measurable and available criteria are met.

Property Taxes

Property taxes are assessed on real property on January 1 of each year. Mill rates are established annually by Borough ordinance. Taxes are levied on July 1 of each year and are due in two equal installments on August 15 and December 15. Property taxes are recorded as revenue when measurable and available. Borough statutes call for annual foreclosures on property for delinquent taxes.

Notes to Basic Financial Statements

Interfund Transactions

During the course of normal operations, the Borough has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as transfers. Operating subsidies are also recorded as transfers.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Infrastructure assets (e.g. roads, sidewalks, etc.) were capitalized and included in capital assets for the first time during 2006. Capital assets are defined by the Borough as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the useful life of the asset are not capitalized.

Property, plant, and equipment of the Borough is depreciated using the straight line method over the following estimated useful lives:

Infrastructure	50 years
Buildings	20-40 years
Improvements other than buildings	20-50 years
Machinery and equipment	3-8 years

Deferred Outflows of Resources

A deferred outflow of resources is an item that will result in a future decrease or consumption of equity. In the Government-Wide and Enterprise Fund financial statements, deferred outflows are comprised entirely of pension and other postemployment benefits related transactions.

Long-term Liabilities

In the government-wide and the proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

Notes to Basic Financial Statements

Compensated Absences

The Borough allows employees to accumulate earned but unused vacation and sick leave benefits. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental fund financial statements only if they have matured (e.g., the employee has terminated employment). Because the Borough does not have a policy to pay unpaid accumulated sick leave upon termination, there is typically no liability for unpaid accumulated sick leave. One exception is that any employees who have accumulated sick leave in excess of 480 hours as of fiscal year end must make an election the following month to either convert the excess over 480 hours to vacation leave or convert half of the excess to vacation leave and cash out the other half. A liability for unpaid sick leave is therefore reported which represents only this excess over 480 hours that some employees have accumulated as of June 30.

Deferred Inflows of Resources

A deferred inflow of resources is an item that will result in a future increase or acquisition of equity. In the Governmental Funds, deferred inflows are reported in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period and taxes collected in advance of their levy date.

In the Government-Wide and Enterprise Fund Financial Statements, deferred inflows are reported in connection with taxes paid in advance and certain pension, and other postemployment benefits related transactions. Those items deferred under modified accrual in the governmental funds as “unavailable” are reversed to revenue at the full-accrual level.

Pensions and Other Postemployment Benefits

Substantially all employees of the Borough participate in the Public Employees' Retirement System (PERS) administered by the State of Alaska.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, other postemployment benefits and pension expense, information about the fiduciary net position of the Public Employees' Retirement System (PERS) and additions to/from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Fund Balances

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources:

Nonspendable fund balance - This classification includes amounts that cannot be spent because they are either (a) not in spendable form—prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

Notes to Basic Financial Statements

Restricted fund balance - This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance - These amounts can only be used for specific purposes pursuant to constraints imposed by formal ordinances of the Borough Assembly. Those committed amounts cannot be used for any other purpose unless the Borough Assembly removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance - This classification reflects the amounts constrained by the Borough's "intent" to be used for specific purposes, but are neither restricted nor committed. The Borough Assembly and Borough Manager have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance - This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the Borough's policy to use externally restricted resources first, then unrestricted resources—committed, assigned, and unassigned—in order as needed.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditures are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund and Special Revenue Funds. Any encumbrances outstanding at year end are reported as appropriate constraints of fund balances if they meet the definitions and criteria as outlined above.

Unearned Grant Revenue

Amounts received from grantor agencies, which are restricted as to use and have not been expended for the intended use are shown as unearned revenue.

Comparative Data

Comparative data for the prior year have been presented in some of the accompanying individual financial statements in order to provide an understanding of changes in the Borough's financial position and operations. Certain amounts in the prior year data have been reclassified to conform to the current year's presentation.

Notes to Basic Financial Statements

2. Stewardship, Compliance and Accountability***Budgetary Accounting***

An operating budget is adopted each fiscal year for the General Fund, most Special Revenue Funds, and the Debt Service Fund on the same modified accrual basis used to reflect actual revenues and expenditures. Appropriations for these funds lapse at year end to the extent that they have not been expended or encumbered. Budgetary control is exercised at the department level. The Borough Manager is authorized to transfer budget amounts between line items within any department; however, any supplemental appropriations that amend the total expenditures of any department or fund require Assembly approval. The budgeted financial statements presented in this report reflect the final budget authorization, including Assembly amendments made during the year.

Budgetary comparison statements are presented as Required Supplementary Information for the following major funds: General Fund, Permanent Fund Special Revenue Fund and Sales Tax Special Revenue Fund. For the year ended June 30, 2019, expenditures exceeded appropriations in the General Government and Public Works departments by \$87,125, and \$387,342 respectively.

The remainder of this page intentionally left blank.

Notes to Basic Financial Statements

3. Cash and Investments

The City and Borough of Wrangell utilizes a central treasury that is available for use by all funds. Each fund's portion of the central treasury is displayed on the balance sheet as "cash and investments" or in the case of "negative cash," is included in "due to other funds." The Borough also maintains water and sewer bond redemption and reserve accounts as required by the bond covenants.

Reconciliation of Deposit and Investment Balances

The following is a reconciliation of the Borough's deposit and investment balances to the financial statements as of June 30, 2019.

	Pooled Cash and Investments	Other	Totals
Bank deposits	\$ 10,083,806	\$ 1,032,598	\$ 11,116,404
Investments	13,689,429	7,648,580	21,338,009
Total Cash and Investments	\$ 23,773,235	\$ 8,681,178	\$ 32,454,413
			Government- wide Statement of Net Position
Cash and investments			\$ 30,959,825
Restricted cash and investments			1,494,588
Total Cash and Investments			\$ 32,454,413

The remainder of this page intentionally left blank.

Notes to Basic Financial Statements

Investment Policy

The Borough's general investment policy authorizes investments in:

1. Treasury bonds, bills, notes or other general obligation evidences of indebtedness of the United States or an agency or instrumentality of the United States, or of the State of Alaska, or of other states of the United States, or of this Borough, of other cities of the State, and of boroughs of this State;
2. Fully insured or fully collateralized certificates of deposit, savings deposits, and other interest-bearing deposit accounts in member banks insured by the Federal Deposit Insurance Corporation (FDIC) or the Federal Savings and Loan Insurance Corporation (FSLIC); and/or
3. Repurchase agreements where the general checking balance at the end of each business day is used to buy a security from the bank and held overnight.

The Borough's Permanent Fund investment policy authorizes investments according to the following guidelines:

1. Fund level investment guidelines. The fund will use low cost, efficient investment vehicles, such as index mutual funds and/or ETFs. The fund will achieve its objective via long-only, unlevered investments. The fund is prohibited from engaging in short sales and margin transactions
2. Product level investment guidelines. The borough assembly will take a conservative posture on derivative securities in order to maintain a risk averse nature. Since it is anticipated that new derivative products will be created each year, it is not the intention of this the borough policy to list specific derivatives that are prohibited from investment; rather, it will form a general policy on derivatives. The borough assembly recognizes that derivatives may be utilized within products as a portfolio management tool. All derivative exposure must be fully collateralized. Direct leverage or borrowing for the purpose of magnifying returns is prohibited.

Investments may be placed with or through member banks insured by the FDIC or FSLIC and broker dealers that are members of the New York Stock Exchange (NYSE), members of the Securities Investor Protection Corporation (SIPC) and registered broker dealers in Alaska.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

The remainder of this page intentionally left blank.

Notes to Basic Financial Statements

Investment maturities in general investments at June 30, 2019 are as follows:

Investment Type	Fair Value	Investment Maturities (In Years)			
		Less Than 1	1-5	6-10	More than 10 Years
Money market funds	\$ 277,444	\$ 277,444	\$ -	\$ -	\$ -
Certificates of deposit	9,260,974	3,295,828	5,965,146	-	-
U.S. Treasuries	3,339,029	1,693,978	1,587,673	57,378	-
U.S. government agencies	84,135	28,900	45,337	9,898	-
Corporate bonds	240,339	11,971	179,532	48,836	-
Total subject to interest rate risk	13,201,921	\$ 5,308,121	\$ 7,777,688	\$ 116,112	\$ -
Equity securities	487,508				
Total General Investments	\$ 13,689,429				

Fair Value Measurement

The Borough categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

General investments are classified in the fair value hierarchy as follows at June 30, 2019:

Investment Type	Level 1	Level 2	Level 3	Fair Value
U.S. Treasuries	\$ 3,339,029	\$ -	\$ -	\$ 3,339,029
U.S. government agencies	-	84,135	-	84,135
Corporate bonds	-	240,339	-	240,339
Equity securities	487,508	-	-	487,508
Total Investments at Fair Value	\$ 3,826,537	\$ 324,474	\$ -	\$ 4,151,011

Investments at amortized cost:

Money market funds	\$ 277,444
Certificates of deposit	9,260,974
Total Investments at Amortized Cost	9,538,418
Total Investments	\$ 13,689,429

The Borough has investments in money market funds and certificates of deposit that are not held at fair value, but instead are recorded at amortized cost, as of June 30, 2019.

Notes to Basic Financial Statements

Credit Risk

The Borough's general investments in corporate bonds of \$240,339 were rated as follows by Standard & Poors: \$7,253 rated AAA, \$17,168 rated AA+, \$11,971 rated AA, \$37,505 rated AA-, \$13,452 rated A+, \$25,681 rated A, \$63,853 rated A-, \$40,923 rated BBB+, and \$22,533 rated BBB. All of the Borough's investments in U.S. Treasuries are rated AAA. The U.S. government agencies and treasuries are rated AA+.

Investment maturities in Permanent Fund Special Revenue Fund investments at June 30, 2019 are as follows:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10 Years
Money market funds	\$ 88,100	\$ 88,100	\$ -	\$ -	\$ -
U.S. Treasuries	1,109,498	196,875	742,669	101,366	68,588
U.S. government agencies	760,090	-	90,727	35,255	634,108
Corporate bonds	825,241	85,160	503,666	82,780	153,635
Total subject to interest rate risk	2,782,929	\$ 370,135	\$ 1,337,062	\$ 219,401	\$ 856,331
Equity securities	4,865,651				
Total Permanent Fund Investments	\$ 7,648,580				

In addition to the investments disclosed above, the Permanent Fund Special Revenue Fund holds \$353,514 in cash. When combined with the investment held in the Permanent Fund Special Revenue Fund at fair value, the total balance of cash and investments is \$8,002,094.

Fair Value Measurement

Permanent fund investments are classified in the fair value hierarchy as follows at June 30, 2019:

Investment Type	Level 1	Level 2	Level 3	Fair Value
Equity securities	\$ 4,865,651	\$ -	\$ -	\$ 4,865,651
Corporate bonds	-	825,241	-	825,241
U.S. Treasuries	1,109,498	-	-	1,109,498
U.S. government agencies	-	760,090	-	760,090
Total Investments at Fair Value	\$ 5,975,149	\$ 1,585,331	\$ -	\$ 7,560,480
Investments at amortized cost -				
Money market funds				88,100
Total Investments				\$ 7,648,580

Notes to Basic Financial Statements

Credit Risk

The Borough's Permanent Fund Special Revenue Fund investments in corporate bonds of \$825,241 were rated as follows by Standard & Poors: \$11,056 rated AAA, \$9,443 rated AA+, \$34,016 rated AA, \$98,251 rated AA-, \$81,343 rated A+, \$212,083 rated A, \$209,383 rated A-, \$98,776 rated BBB+, and \$70,889 rated BBB. All of the Borough's investments in U.S. Treasuries are rated AAA. The U.S. government agencies and treasuries are rated AA+.

4. Accounts Receivable and Valuation Allowances

The Borough maintains accounts receivable balances of which a portion is reserved as an allowance for doubtful receivables. At June 30, 2019, receivables for the Borough's individual major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

<i>June 30, 2019</i>	Major Governmental Funds			Nonmajor Govern- mental Funds	Total Govern- mental Funds
	General	Permanent	Sales Tax		
Grants and shared revenues	\$ 15,479	\$ -	\$ -	\$ 464,057	\$ 479,536
Property taxes	92,375	-	-	-	92,375
Sales taxes	499,935	-	235,610	-	735,545
Accounts	33,407	-	-	2,885	36,292
Land sales and improvements	-	-	-	49,066	49,066
Accrued interest	44,890	17,295	-	3,650	65,835
Total receivables	686,086	17,295	235,610	519,658	1,458,649
Less allowance for doubtful accounts	(70)	-	-	-	(70)
Net Receivables	\$ 686,016	\$ 17,295	\$ 235,610	\$ 519,658	\$ 1,458,579

	Major Enterprise Funds				Nonmajor Enterprise Fund	Total Enterprise Funds
	Electric Utility	Water Utility	Port	Sewer Utility		
Grants	\$ -	\$ -	\$ 401,238	\$ -	\$ -	\$ 401,238
Accounts	284,073	40,716	158,087	35,041	40,590	558,507
Accrued interest	-	5	100	6	-	111
Total receivables	284,073	40,721	559,425	35,047	40,590	959,856
Less allowance for doubtful accounts	(16,381)	-	(23,000)	-	-	(39,381)
Net Receivables	\$ 267,692	\$ 40,721	\$ 536,425	\$ 35,047	\$ 40,590	\$ 920,475

Notes to Basic Financial Statements

5. Capital Assets

Capital asset activity for the year ended June 30, 2019 was as follows:

	Balance July 1, 2018	Additions and Reclass- ifications	Deletions and Reclass- ifications	Balance June 30, 2019
Governmental Activities				
<i>Capital assets not being depreciated -</i>				
land and land improvements	\$ 1,186,678	\$ -	\$ -	\$ 1,186,678
<i>Capital assets being depreciated:</i>				
Infrastructure	16,034,223	7,267,605	-	23,301,828
Buildings	48,373,983	10,694	-	48,384,677
Improvements other than buildings	6,293,283	-	-	6,293,283
Machinery and equipment	4,094,365	51,241	-	4,145,606
Total capital assets being depreciated	74,795,854	7,329,540	-	82,125,394
Less accumulated depreciation for:				
Infrastructure	3,611,954	632,136	-	4,244,090
Buildings	36,649,610	937,387	-	37,586,997
Improvements other than buildings	4,231,999	192,493	-	4,424,492
Machinery and equipment	3,278,764	165,947	-	3,444,711
Total accumulated depreciation	47,772,327	1,927,963	-	49,700,290
Total capital assets being depreciated, net	27,023,527	5,401,577	-	32,425,104
Governmental Activities Capital Assets, net	\$ 28,210,205	\$ 5,401,577	\$ -	\$ 33,611,782

The remainder of this page intentionally left blank.

City and Borough of Wrangell, Alaska

Item b.

Notes to Basic Financial Statements

	Balance July 1, 2018	Additions and Reclass- ifications	Deletions and Reclass- ifications	Balance June 30, 2019
Business-type Activities				
<i>Capital assets not being depreciated:</i>				
Land and land improvements	\$ 959,233	\$ -	\$ -	\$ 959,233
Construction in progress	869,353	7,864,454	-	8,733,807
Total capital assets not being depreciated	1,828,586	7,864,454	-	9,693,040
<i>Capital assets being depreciated:</i>				
Buildings	9,045,651	38,304	-	9,083,955
Improvements other than buildings	79,510,377	17,018	-	79,527,395
Machinery and equipment	5,360,517	93,488	-	5,454,005
Total capital assets being depreciated	93,916,545	148,810	-	94,065,355
<i>Less accumulated depreciation for:</i>				
Buildings	7,131,259	397,001	-	7,528,260
Improvements other than buildings	40,314,805	2,551,400	-	42,866,205
Machinery and equipment	3,976,977	291,350	-	4,268,327
Total accumulated depreciation	51,423,041	3,239,751	-	54,662,792
Total capital assets being depreciated, net	42,493,504	(3,090,941)	-	39,402,563
Business-type Activity Capital Assets, net	\$ 44,322,090	\$ 4,773,513	\$ -	\$ 49,095,603

The remainder of this page intentionally left blank.

Notes to Basic Financial Statements

Depreciation expense was charged to the functions as follows for the year ended June 30, 2019:

Governmental Activities

General government	\$ 178,300
Public safety	86,722
Public works	736,647
Parks and recreation	59,103
Community services	337,793
Education	529,398

Total Depreciation Expense - Governmental Activities	\$ 1,927,963
---	---------------------

Business-type Activities

Electric utility	\$ 282,223
Water utility	635,103
Sewer utility	274,357
Sanitation utility	76,132
Port	1,971,936

Total Depreciation Expense - Business-type Activities	\$ 3,239,751
--	---------------------

6. Interfund Balances and Transfers

A schedule of interfund balances and transfers for the year ended June 30, 2019, follows:

Interfund Loans

Due to General Fund from:

Port Enterprise Fund for long-term capital advances	\$ 86,553
---	-----------

Total Amount Due to General Fund	\$ 86,553
---	------------------

The remainder of this page intentionally left blank.

Notes to Basic Financial Statements

Transfers

From General Fund to nonmajor governmental funds to cover operating costs	\$ 709,766
From Sales Tax Special Revenue Fund to:	
Nonmajor governmental funds to cover debt service costs	100,025
Nonmajor governmental funds for pool operating costs	29,000
Total transfers from Sales Tax Special Revenue Fund	129,025
From Permanent Fund Special Revenue Fund to the General Fund for operating costs	250,000
From nonmajor governmental funds to:	
Other nonmajor governmental funds for operating costs	52,114
General Fund to transfer fund balance	49,926
Total transfers from nonmajor governmental funds	102,040
Total Transfers to Other Funds	\$ 1,190,831

The remainder of this page intentionally left blank.

Notes to Basic Financial Statements

7. Long-term Liabilities

The following is a summary of long-term liability transactions of the Borough for the year ended June 30, 2019:

Governmental Activities	Balance July 1, 2018	Additions	Retired	Balance June 30, 2019	Due Within One Year
General Obligation Bonds:					
\$1,280,000 refunding 2015A Series One School bond, due in annual installments of \$225,000 to \$240,000 through 2021, plus semi-annual interest payments at rates ranging from 2.0% to 5.0% per annum	\$ 675,000	\$ -	\$ 215,000	\$ 460,000	\$ 225,000
\$220,000 2011 school bonds, due in annual installments of \$25,000 through 2021, plus semi-annual interest payments at rates ranging from 3.0% to 4.0% per annum	75,000	-	25,000	50,000	25,000
Accrued leave	301,243	278,246	301,243	278,246	278,246
Total Governmental Activities	1,051,243	\$ 278,246	\$ 541,243	788,246	\$ 528,246
Plus unamortized bond premium	58,849			39,232	
	<u>\$ 1,110,092</u>			<u>\$ 827,478</u>	

Other long-term liabilities related to governmental activities, such as accrued leave, are generally liquidated by the General Fund.

The remainder of this page intentionally left blank.

City and Borough of Wrangell, Alaska

Item b.

Notes to Basic Financial Statements

Business-type Activities	Balance July 1, 2018	Additions	Retired	Balance June 30, 2019	Due Within One Year
Revenue Bonds:					
\$250,000 1997 Water Utility revenue bonds, due in semi-annual installments of \$7,135 including interest at 4.875% through 2038	\$ 177,530	\$ -	\$ 177,530	\$ -	\$ -
Loans Payable from Direct Borrowings:					
\$91,000 Sewer loan due in semi-annual installments of \$1,623 including interest at 1.875% through 2057	88,660	-	1,591	87,069	1,621
\$1,501,836 Water Utility loan due in annual installments of \$89,987 including interest at 1.5% through 2021	262,060	-	262,060*	-	-
\$57,251 Water Utility loan due in annual installments of \$2,475 to \$3,334, including interest of 1.5% through 2038	-	57,241	2,475	54,766	2,513
\$200,000 Port loan from the General Fund to be paid with 50% of port development fees	102,146	-	15,593	86,553**	15,593
Accrued leave	73,676	121,451	73,676	121,451	121,451
Total Business-type Activities	\$ 704,072	\$ 178,692	\$ 532,925	\$ 349,839	\$ 141,178

* Of this amount retired in 2019, \$171,723 was retired via a state subsidy. No actual payment was issued from the Borough.

**This interfund loan has been eliminated from long-term debt and loans receivable on the government-wide Statement of Net Position.

Notes to Basic Financial Statements

Annual debt service requirements to maturity for all of the above obligations, except the accrued leave and the Port loan, follow:

		General Obligation Bonds		
Governmental Activities				
Year Ending June 30,		Principal	Interest	Total
2020		\$ 250,000	\$ 18,250	\$ 268,250
2021		260,000	6,875	266,875
		\$ 510,000	\$ 25,125	\$ 535,125

		Loans Payable from Direct Borrowings		
Business-type Activities				
Year Ending June 30,		Principal	Interest	Total
2020		\$ 4,134	\$ 2,217	\$ 6,351
2021		4,201	2,379	6,580
2022		4,271	2,309	6,580
2023		4,341	2,239	6,580
2024		4,413	2,167	6,580
2025-2029		23,184	9,716	32,900
2030-2034		25,166	7,734	32,900
2035-2039		23,984	5,582	29,566
2040-2044		12,223	4,007	16,230
2045-2049		13,418	2,812	16,230
2050-2054		14,731	1,499	16,230
2055-2056		7,769	219	7,988
		\$ 141,835	\$ 42,880	\$ 184,715

8. Net Position

In the Statement of Net Position, net position is reported in the following categories:

	Governmental Activities	Business-type Activities	Total
Net investment in capital assets	\$ 33,062,550	\$ 48,953,768	\$ 82,016,318
Restricted:			
Barnes Endowment	50,000	-	50,000
Economic stability	8,019,389	-	8,019,389
Schools and roads	3,358,864	-	3,358,864
Harbor improvements	-	47,115	47,115
Total restricted	11,428,253	47,115	11,475,368
Unrestricted	9,160,425	5,305,350	14,465,775
Total Net Position	\$ 53,651,228	\$ 54,306,233	\$ 107,957,461

Notes to Basic Financial Statements

9. Fund Balances

Fund balances, reported in the Borough's individual major funds and nonmajor funds in the aggregate on the governmental funds balance sheet are subject to the following constraints at June 30, 2019:

	Major Governmental Funds					
	General	Permanent Fund Special Revenue	Sales Tax Special Revenue	Economic Recovery Capital Project	Nonmajor Funds	Totals
Nonspendable:						
Interfund loans	\$ 86,553	\$ -	\$ -	\$ -	\$ -	\$ 86,553
Inventory	-	-	-	-	94,334	94,334
Total nonspendable	86,553	-	-	-	94,334	180,887
Restricted:						
Economic stability	-	8,019,389	-	-	-	8,019,389
Schools and roads	-	-	-	-	3,358,864	3,358,864
Barnes Endowment	-	-	-	-	50,000	50,000
Total restricted	-	8,019,389	-	-	3,408,864	11,428,253
Committed:						
Community services	-	-	-	-	394,041	394,041
Education and health	-	-	1,084,782	-	-	1,084,782
Swimming pool	-	-	-	-	957,994	957,994
Land and industrial development	-	-	-	-	345,363	345,363
Total committed	-	-	1,084,782	-	1,697,398	2,782,180
Assigned:						
Projects	-	-	-	-	956,863	956,863
Economic recovery	-	-	-	1,353,445	-	1,353,445
Community services	-	-	-	-	59,033	59,033
Debt service	-	-	-	-	1,681	1,681
Total assigned	-	-	-	1,353,445	1,017,577	2,371,022
Unassigned	7,847,780	-	-	-	-	7,847,780
Total Fund Balances	\$ 7,934,333	\$ 8,019,389	\$ 1,084,782	\$ 1,353,445	\$ 6,218,173	\$ 24,610,122

Notes to Basic Financial Statements

10. Municipal Landfill Closure and Postclosure Liability

On January 15, 1998, the Borough entered into an agreement with company to transport and dispose of municipal solid waste. State and federal laws and regulations require the Borough to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure.

The Borough has been successful in obtaining grants to assist with closing the landfill and the closure was completed at the end of fiscal year 2012. Management believes that the ongoing monitoring costs will be minimal; therefore no liability has been reflected in these financial statements.

11. Restrictions of Sales Tax Revenues

According to the Municipal Code, 28% of sales tax revenue is to be used (1) to pay principal and interest for any bond indebtedness relating to education and health of the Borough; (2) to operate and maintain school facilities; and (3) to construct and maintain sewers within the Borough and other purposes relating to the health and sanitation of the Borough.

Four percent of the total sales tax revenue is to be used to plan, design, construct, and/or improve streets and sidewalks, such as pavement of gravel streets or the replacement of previously paved streets.

The remaining 68% of the current sales tax is available for any General Fund purpose as authorized by law or charter.

12. School Support

The following is a summary of the total support provided by the Borough to the School District for the year ended June 30, 2019. Support provided to the School District does not include debt service payments on school facilities or capital expenditures.

Special Revenue Funds:	
Sales Tax	\$ 583,619
National Forest Receipts	848,488
<hr/>	
Total Contributions to School District	\$ 1,432,107

The remainder of this page intentionally left blank.

Notes to Basic Financial Statements

13. Retirement Plans***(a) Defined Benefit (DB) Pension Plan******General Information About the Plan***

The City participates in the Alaska Public Employees' Retirement System (PERS). PERS is a cost-sharing multiple employer plan which covers eligible State and local government employees, other than teachers. The Plan was established and is administered by the State of Alaska Department of Administration. Benefit and contribution provisions are established by State law and may be amended only by the State Legislature.

The Plan is included in a comprehensive annual financial report that includes financial statements and other required supplemental information. That report is available via the internet at <http://doa.alaska.gov/drdb/pers>. Actuarial valuation reports, audited financial statements, and other detailed plan information are also available on this website.

The Plan provides for retirement, death and disability, and postemployment healthcare benefits. There are three tiers of employees, based on entry date. For all tiers within the Defined Benefit (DB) plan, full retirement benefits are generally calculated using a formula comprised of a multiplier times the average monthly salary (AMS) times the number of years of service. The multiplier is increased at longevity milestone markers for most employees. Police/Fire employees accrue benefits at an accelerated rate. The tiers within the Plan establish differing criteria regarding normal retirement age, early retirement age, and the criteria for calculation of AMS, COLA adjustments, and other postemployment benefits (OPEB). A complete benefit comparison chart is available at the website noted above.

The PERS DB Plan was closed to new entrants effective July 1, 2006. New employees hired after that date participate in the PERS Defined Contribution (DC) Plan described later in these notes.

Historical Context and Special Funding Situation

In April 2008, the Alaska Legislature passed legislation converting the previously existing PERS plan from an agent-multiple employer plan to a cost-sharing plan with an effective date of July 1, 2008. In connection with this conversion, the State of Alaska passed additional legislation which statutorily capped the employer contribution rate, established a state funded "on-behalf" contribution (subject to funding availability), and required that employer contributions be calculated against all PERS eligible wages, including wages paid to participants of the PERS Tier IV defined contribution plan described later in these notes. The Alaska Legislature has the power and authority to change the aforementioned statute through the legislative process.

Alaska Statute 39.35.280 requires the State of Alaska to contribute to the Plan an amount such that, when combined with the employer contribution, is sufficient to pay the Plan's past service liability contribution rate as adopted by the Alaska Retirement Management Board. As such, the Plan is considered to be in a special funding situation as defined by GASB, and management has recorded all pension related liabilities, deferred inflows/outflows of resources, and disclosures on this basis.

Notes to Basic Financial Statements

The City recorded the related on-behalf contributions as revenue and expense or expenditures as prescribed by GAAP, pursuant to the relevant basis of accounting based on fund type.

Employee Contribution Rates

Regular employees are required to contribute 6.75% of their annual covered salary. Police officers and firefighters are required to contribute 7.50% of their annual covered salary.

Employer and Other Contribution Rates

There are several contribution rates associated with the pension contributions and healthcare contributions and related liabilities. These amounts are calculated on an annual basis.

Employer Effective Rate: This is the contractual employer pay-in rate. Under current legislation, the amount calculated for the statutory employer effective contribution rate is 22% on eligible wages. This 22% rate is calculated on all PERS participating wages, including those wages attributable to employees in the defined contribution plan. Contributions derived from the defined contribution employee payroll are referred to as the Defined Benefit Unfunded Liability or DBUL contribution.

ARM Board Adopted Rate: This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual Plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. Effective July 1, 2015, the Legislature requires the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25 year term which ends in 2039. This change results in lower ARM Board Rates than previously adopted.

On-behalf Contribution Rate: This is the rate paid in by the State as an on-behalf payment under the current statute. The statute requires the State to contribute, based on funding availability, an on-behalf amount equal to the difference between the ARM Board Rate and the Employer Effective Rate. In the governmental fund financial statements, on-behalf contribution amounts have been recognized as additional revenues and expenditures. In the proprietary fund and government-wide financial statements, the on-behalf amounts reflect revenue and expense only during the measurement period in which the Plan recognizes the payments, resulting in a significant timing difference between the cash transfers and revenue and expense recognition.

GASB Rate: This is the rate used to determine the long-term pension liability for plan accounting purposes in accordance with generally accepted accounting principles as established by GASB. Certain actuarial methods and assumptions for this rate calculation are mandated by GASB. For 2019, the rate uses an 8% pension discount rate.

The GASB Rate and the ARM Board Adopted Rate differ significantly as a direct result of variances in the actuarial methods and assumptions used.

Notes to Basic Financial Statements

Contribution rates for the year ended June 30, 2019 were determined in the June 30, 2016 actuarial valuations. The City's contribution rates for the 2019 fiscal year were as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
Pension	16.17%	23.21%	5.58%
Postemployment healthcare (ARHCT)	5.83%	4.37%	0.00%
Total Contribution Rates	22.00%	27.58%	5.58%

In 2019, the City was credited with the following contributions to the pension plan:

	Measurement Period July 1, 2017 to June 30, 2018	City Fiscal Year July 1, 2018 to June 30, 2019
Employer contributions (including DBUL)	\$ 525,495	\$ 508,139
Nonemployer contributions (on-behalf)	108,202	209,381
Total Contributions	\$ 633,697	\$ 717,520

In addition, employee contributions to the Plan totaled \$125,520 during the City's fiscal year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the City reported a liability for its proportionate share of the net pension liability (NPL) that reflected a reduction for State pension support provided to the City. The amount recognized by the City for its proportional share, the related State proportion, and the total portion of the net pension liability that was associated with the City were as follows:

	2019
City proportionate share of NPL	\$ 5,527,598
State's proportionate share of NPL associated with the City	1,601,473
Total Net Pension Liability	\$ 7,129,071

The total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 to calculate the net pension liability as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, including the State, actuarially determined. At the June 30, 2018 measurement date, the City's proportion was 0.11124 percent, which was an increase of 0.009450 from its proportion measured as of June 30, 2017.

Notes to Basic Financial Statements

For the year ended June 30, 2019, the City recognized pension expense of \$637,323 and on-behalf revenue of \$74,984 for support provided by the State. At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ (138,732)
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	122,079	-
Changes in proportion and differences between City contributions and proportionate share of contributions	245,310	-
City contributions subsequent to the measurement date	508,139	-
Total Deferred Outflows and Deferred Inflows of Resources Related to Pensions	\$ 875,528	\$ (138,732)

The \$508,139 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,

2020	\$ 261,846
2021	66,752
2022	(94,589)
2023	(5,352)
2024	-
Thereafter	-
Total Amortization	\$ 228,657

The remainder of this page intentionally left blank.

Notes to Basic Financial Statements

Actuarial Assumptions

The total pension liability for the measurement period ended June 30, 2018 was determined by an actuarial valuation as of June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement, and rolled forward to the measurement date of June 30, 2018:

Actuarial cost method	Entry age normal; level percentage of payroll
Amortization method	Level dollar, closed
Inflation	3.12%
Salary increases	For peace officer/firefighter, increases range from 9.66% to 4.92% based on service. For all others, increases range from 8.55% to 4.34% based on age and service.
Allocation methodology	Amounts for FY 2018 were allocated to employers based on the ratio of the present value of projected future contributions for each employer to the total present value of projected future contributions for the fiscal years 2019 to 2039 to the Plan. The liability is expected to go to zero at 2039.
Investment return / Discount rate	8.00%, net of pension plan investment expenses. This is based on an average inflation rate of 3.12% and a real rate of return of 4.88%.
Mortality	Pre-termination - Based on the 2010-2013 actual mortality experience, 60% of male and 65% of female post-termination rates. Deaths are assumed to be occupational 70% of the time for peace officers/firefighters, 50% of the time for others. Post-termination - 96% of all rates of the RP-2000 table, 2000 Base Year projected to 2018 with Projection Scale BB.

The actuarial assumptions used in the June 30, 2017 actuarial valuation (latest available) were based on the results of an actuarial experience study for the period from July 1, 2009 to June 30, 2013. The assumptions used in the June 30, 2017 actuarial valuation report are the same as those used in the June 30, 2016 actuarial valuation.

Notes to Basic Financial Statements

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2018 are summarized in the following table (note that the rates shown below exclude the inflation component):

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	24%	8.90%
Global ex-U.S. equity	22%	7.85%
Fixed income	10%	1.25%
Opportunistic	10%	4.76%
Real assets	17%	6.20%
Absolute return	7%	4.76%
Private equity	9%	12.08%
Cash equivalents	1%	0.66%

Discount Rate

The discount rate used to measure the total pension liability was 8.00%. The projection of cash flows used to determine the discount rate assumed that employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 8.00%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	Proportional Share	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
City's proportionate share of the net pension liability	0.11124%	\$ 7,319,934	\$ 5,527,598	\$ 4,011,498

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report.

Notes to Basic Financial Statements

(b) Defined Contribution (DC) Pension Plan

Employees hired after July 1, 2006 participate in PERS Tier IV, a defined contribution plan. This Plan is administered by the State of Alaska, Department of Administration in conjunction with the defined benefit plan noted above. Benefit and contribution provisions are established by State law and may be amended only by the State Legislature. The Alaska Retirement Management Board may also amend contribution requirements. Included in the Plan are individual pension accounts, a retiree medical insurance plan and a separate Health Reimbursement Arrangement account that will help retired members pay medical premiums and other eligible medical expenses not covered by the medical plan.

This Plan is included in the comprehensive annual financial report for PERS, and at the following website, as noted above. <http://doa.alaska.gov/dr/pers>.

Contributions to the DC plan consist solely of employer and employee contributions with no special funding or other nonemployer contributions. In addition, actual remittances to the PERS system require that the City contribute at 22%. After deducting the DC plan contributions (and related OPEB contributions), the remaining remittance (the DBUL) is deposited into the DB plan as noted earlier.

Benefit Terms

Employees are immediately vested in their own contributions and vest 25% with two years of service, plus an additional 25% per year thereafter for full vesting at five years of service. Nonvested employer contributions are forfeited upon termination of employment from the Plan. Such forfeitures were applied in the year ended June 30, 2019 to cover a portion of the City's employer match contributions. For the year ended June 30, 2019, forfeitures reduced pension expense by \$48,580.

Employee Contribution Rate

Employees are required to contribute 8% of their annual covered salary. This amount goes directly to the individual's account.

Employer Contribution Rate

For the year ended June 30, 2019, the City was required to contribute 5% of covered salary into the Plan.

The City and employee contributions to PERS for pensions for the year ended June 30, 2019 were \$85,679 and \$137,086, respectively. The City contribution amount was recognized as pension expense/expenditures.

(c) Defined Benefit OPEB Plans

As part of its participation in PERS, the City participates in the following cost sharing multiple employer defined benefit OPEB plans: Alaska Retiree Healthcare Trust (ARHCT), Retiree Medical Plan (RMP) and Occupational Death and Disability Plan (ODD). The ARHCT is a self-insured and self-funded and provides major medical coverage to retirees of the DB Plan. The ARHCT plan was closed to all new entrants effective July 1, 2006. Benefits vary by Tier level. The RMP is self-insured and provides major medical coverage to retirees of the PERS DC Plan (Tier IV). The ODD provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within PERS. The Plans are administered by the State of Alaska, Department of Administration. The OPEB plans are included in the comprehensive annual financial report for PERS, at the following website, as noted above. <http://doa.alaska.gov/dr/pers>.

Notes to Basic Financial Statements

Contribution Rates

Employer contribution rates are actuarially determined and adopted by and may be amended by the Board. Employees do not contribute.

Employer contribution rates for the year ended June 30, 2019 were as follows:

	Other	Police/Fire
Alaska Retiree Healthcare Trust	5.83%	5.83%
Retiree Medical Plan	0.94%	0.94%
Occupational Death and Disability Benefits	0.26%	0.76%
Total Contribution Rates	7.03%	7.53%

In 2019, the City was credited with the following contributions to the OPEB plans:

	Measurement Period July 1, 2017 to June 30, 2018	City Fiscal Year July 1, 2018 to June 30, 2019
Employer contributions - ARHCT	\$ 136,960	\$ 165,982
Employer contributions - RMP	12,409	16,108
Employer contributions - ODD	2,473	6,118
Nonemployer contributions (on-behalf) - ARHCT	-	-
Total Contributions	\$ 151,842	\$ 188,208

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Plans

At June 30, 2019, the City reported a liability for its proportionate share of the net OPEB liabilities (NOL) that reflected a reduction for State OPEB support provided to the City. The amount recognized by the City for its proportional share, the related State proportion, and the total were as follows:

	2019
City's proportionate share of NOL - ARHCT	\$ 1,141,549
City's proportionate share of NOL - RMP	13,546
City's proportionate share of NOL (Asset) - ODD	(20,674)
Total City's Proportionate Share of NOL (Asset)	\$ 1,134,421
State's proportionate share of the ARHCT NOL associated with the City	332,145
Total Net OPEB Liabilities	\$ 1,466,566

Notes to Basic Financial Statements

The total OPEB liabilities for the June 30, 2018 measurement date was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 to calculate the net OPEB liabilities as of that date. The City's proportion of the net OPEB liabilities were based on a projection of the City's long-term share of contributions to the OPEB plans relative to the projected contributions of all participating entities, actuarially determined.

	June 30, 2017 Measurement Date Employer Proportion	June 30, 2018 Measurement Date Employer Proportion	Change
City's proportionate share of the net OPEB liability (asset):			
ARHCT	0.10186%	0.11123%	0.00937%
RMP	0.10277%	0.10645%	0.00368%
ODD	0.10277%	0.10645%	0.00368%

As a result of its requirement to contribute to the plans, the City recognized OPEB expense of \$172,260 and on-behalf revenue of \$43,604 for support provided by the State associated with the ARHCT plan.

At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB plans from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ (128,597)
Changes in assumptions	179,459	-
Net difference between projected and actual earnings on OPEB plan investments	-	(244,607)
Changes in proportion and differences between City contributions and proportionate share of contributions	92,990	(44,889)
City contributions subsequent to the measurement date	188,208	-
Total Deferred Outflows and Deferred Inflows of Resources Related to OPEB Plans	\$ 460,657	\$ (418,093)

The \$188,208 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,

2020	\$ (35,888)
2021	(24,708)
2022	(79,772)
2023	(5,298)
2024	-
Thereafter	22
Total Amortization	\$ (145,644)

Notes to Basic Financial Statements

Actuarial Assumptions

The total OPEB liability for each plan the measurement period ended June 30, 2018 was determined by actuarial valuations as of June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement, and rolled forward to the measurement date of June 30, 2018:

Actuarial cost method	Entry age normal; level percentage of payroll
Amortization method	Level dollar, closed
Inflation	3.12%
Salary increases	Graded by service, from 9.66% to 4.92% for Peace Officer/Firefighter. Graded by service from 8.55% to 4.34% for all others
Allocation methodology	Amounts for 2018 were allocated to employers based on the projected present value of contributions for FY2019-FY2039. The liability is expected to go to zero at 2039.
Investment return / Discount rate	8.00%, net of postemployment healthcare plan investment expenses. This is based on an average inflation rate of 3.12% and a real rate of return of 4.88%.
Healthcare cost trend rates	Pre-65 medical: 8.0% grading down to 4.0% Post-65 medical: 5.5% grading down to 4.0% Prescription drug: 9.0% grading down to 4.0% RDS/EGWP: 6.5% grading down to 4.0%
Mortality	Pre-termination - Based on the 2010-2013 actual mortality experience, 60% of male and 65% of female post-termination rates. Deaths are assumed to be occupational 70% of the time for peace officers/firefighters, 50% of the time for all others. Post-termination - 96% of all rates of the RP-2000 table, 2000 Base Year projected to 2018 with Projection Scale BB.
Participation (ARHCT)	100% system paid of members and their spouses are assumed to elect the healthcare benefits paid as soon as they are eligible. 10% of non-system paid members and their spouses are assumed to elect the healthcare benefits as soon as they are eligible.

The actuarial assumptions used in the June 30, 2017 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2009 to June 30, 2013. The assumptions used in the June 30, 2017 actuarial valuation are the same as those used in the June 30, 2016 valuation with the following exceptions:

1. The medical trend rate assumption was updated to reflect anticipated increases in costs based on recent survey data.
2. An obligation for the Cadillac Tax was added to the June 30, 2017 valuation because it was no longer deemed immaterial due to the updated trend rates and the change to use chained Consumer Price Index (which was part of the Tax Cut and Jobs Act passed in December 2017) to project the tax thresholds in future years.

Notes to Basic Financial Statements

Long-Term Expected Rate of Return

The long-term expected rate of return on OPEB plan investments for each plan was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of postretirement healthcare plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The best estimates of arithmetic rates of return for each major asset class included in the plans' targeted asset allocation as of June 30, 2018 are summarized in the following table (note that the rates shown below exclude the inflation component):

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Broad domestic equity	24%	8.90%
Global ex-U.S. equity	22%	7.85%
Fixed income	10%	1.25%
Opportunistic	10%	4.76%
Real assets	17%	6.20%
Absolute return	7%	4.76%
Private equity	9%	12.08%
Cash equivalents	1%	0.66%

Discount Rate

The discount rate used to measure the total OPEB liability for each plan was 8.00%. The projection of cash flows used to determine the discount rate assumed that employer and State contributions will continue to follow the current funding policy which meets State statutes. Based on those assumptions, the fiduciary net position of each plan was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability for each plan.

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the City's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 8.00%, as well as what the City's proportionate share of the respective plan's net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	Proportional Share	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
City's proportionate share of the net OPEB liability (asset):				
ARHCT	0.11123%	\$ 2,311,065	\$ 1,141,549	\$ 161,256
RMP	0.10645%	\$ 40,450	\$ 13,546	\$ (7,440)
ODD	0.10645%	\$ (19,414)	\$ (20,674)	\$ (21,711)

Notes to Basic Financial Statements

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Healthcare Cost Trend Rates

The following presents the City's proportionate share of the net OPEB liabilities calculated using the healthcare cost trend rates, as well as what the City's proportionate share of the respective plan's net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are one-percentage-point lower or one-percentage-point higher than the current healthcare cost trend rates:

	Proportional Share	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
City's proportionate share of the net OPEB liability (asset):				
ARHCT	0.11123%	\$ 22,159	\$ 1,141,549	\$ 2,489,963
RMP	0.10645%	\$ (11,517)	\$ 13,546	\$ 47,086
ODD	0.10645%	\$ n/a	\$ n/a	\$ n/a

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued PERS financial report.

(d) Defined Contribution OPEB Plans

PERS defined contribution members also participate in the Health Reimbursement Arrangement Plan (HRA Plan). The HRA Plan allows for medical care expenses to be reimbursed from individual savings accounts established for eligible persons. The HRA Plan became effective July 1, 2006 at which time contributions by employers began.

Contribution Rate

AS 39.30.370 establishes this contribution amount as "three percent of the average annual employee compensation of *all employees of all employers* in the plan". As of July 1, 2018, for actual remittance, this amount is calculated as a flat rate for each full-time or part-time employee per pay period and approximates \$2,103 per year for each full-time employee, and \$1.35 per hour for part-time employees. Employees do not contribute to the DC OPEB plans.

Annual Postemployment Healthcare Cost

In 2019, the City contributed \$60,284 in DC OPEB costs. These amounts have been recognized as expense/expenditures.

Notes to Basic Financial Statements

14. Risk Management

The Borough faces a considerable number of risks of loss, including (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability; i.e., errors and omissions, (d) environmental damage, (e) workers' compensation; i.e., employee injuries, and (f) medical insurance costs of employees. Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for employee medical costs. The Borough is a member of Alaska Public Entity Insurance (APEI), a governmental insurance pool. APEI provides insurance coverage for property and contents damage, torts, general and automobile liability, public officials and employees' liability, law enforcement professional liability and workers' compensation. The Borough has no coverage for potential losses from environmental damages. APEI is a public entity risk pool organized to share risks among its members. The Association's bylaws provide for the assessment of supplemental contributions from members in the event that losses and expenses for any coverage year exceed the annual contributions and income earned on such contributions for the year. Such supplemental contributions shall be based upon each member's annual deposit contribution in comparison to the aggregate annual deposit contributions of all members. The Association made no supplemental assessments during the year ended June 30, 2018. Coverage limits and the deductibles on the policies have stayed relatively constant for the last several years.

15. Contingencies***Grants***

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal and State governments. Any disallowed claims, including amounts already collected, would become a liability.

Environmental Remediation

The City and Borough of Wrangell foreclosed on a piece of property in 2004 for the owner's failure to pay property taxes. This property was previously used as a junk yard and is classified as contaminated by both the Alaska Department of Environmental Conservation (ADEC) and the U.S. Environmental Protection Agency (EPA). Both ADEC and EPA have met with the Borough in regards to cleaning this site up to a residential level. As of June 30, 2018, the debris has been removed and the EPA and ADEC have completed their assessment. Clean-up costs have been estimated in the \$4 million range. In September 2015, the ADEC announced that it would step in and manage the project with funding under the State's Oil and Hazardous Substance Release Prevention and Response Fund. Management believes that the State funding will cover the costs of clean up and that the Borough will only provide limited administrative support. No liability has been recorded in these financial statements in connection with this issue.

16. Subsequent Events

In preparing these financial statements, the Borough has evaluated all other events and transactions for potential recognition or disclosure through June 19, 2020, the date the financial statements were issued.

Notes to Basic Financial Statements

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the coronavirus as a pandemic, based on the rapid increase in exposure globally.

The Borough’s operations are heavily dependent on the ability to collect property and sales taxes and assess fees for services provided. Additionally, access to grants and contracts from the federal government and the State of Alaska may decrease or may not be available depending on appropriations. The outbreak may have a continued material adverse impact on economic and market conditions, triggering a period of global economic slowdown. This situation is expected to adversely impact the sales tax revenue base, demand for certain services, and to depress the value of the Borough’s investments in marketable securities. The situation may also adversely impact the Borough’s ability to deploy its workforce as effectively. While expected to be temporary, prolonged workforce disruptions may negatively impact performance of services. As such, this may hinder the ability for the Borough to meet the needs of its constituents. As such, the Borough’s financial condition and liquidity may be negatively impacted for the fiscal year 2020.

On March 27, 2020, President Trump signed into law the “Coronavirus Aid, Relief and Economic Security (CARES) Act.” The CARES Act, among other things, appropriated funds for the Coronavirus Relief Fund to be used to make payments for specified uses to States and certain local governments. There is no assurance the Borough is eligible for these funds or will be able to obtain them.

The Borough continues to examine the impact that the CARES Act may have on the Borough. Currently, the Borough is unable to determine the impact that the CARES Act will have on the Borough’s financial condition, results of operation or liquidity.

17. New Accounting Pronouncements

The Governmental Accounting Standards Board has passed several new accounting standards with upcoming implementation dates, including Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* due to the COVID-19 Pandemic. Management has not fully evaluated the potential effects of these statements, and actual impacts have not yet been determined.

GASB 84 - *Fiduciary Activities* - Effective for year-end June 30, 2021, with earlier application encouraged - This statement addresses criteria for identifying and reporting fiduciary activities.

GASB 87 - *Leases* - Effective for year-end June 30, 2022, with earlier application encouraged - This statement addresses accounting and financial reporting for certain lease assets and liabilities for leases that previously were classified as operating leases. This statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

Notes to Basic Financial Statements

GASB 89 - *Accounting for Interest Cost Incurred before the End of a Construction Period* - Effective for year-end June 30, 2022, with earlier application encouraged - This statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus.

GASB 90 - *Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61* - Effective for year-end June 30, 2021, with earlier application encouraged - This statement addresses accounting and financial reporting for a majority equity interest in a legally separate organization. It provides a definition of a majority equity interest and provides guidance for further presentation as either an investment or a component unit, based on specific criteria.

GASB 91 - *Conduit Debt Obligations* - Effective for year-end June 30, 2023, with earlier application encouraged - This statement provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with commitments extended by issuers, arrangements associated with conduit obligations, and related note disclosures. This statement clarifies the definition of a conduit debt obligation and establishes standards for related accounting and financial reporting.

GASB 92 - *Omnibus 2020* - Provisions of this statement related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance. All other requirements are required to be implemented for year-end June 30, 2022. This statement addresses a variety of topics such as leases, the applicability of Statement 73 and Statement 74 for reporting assets accumulated for postemployment benefits, the applicability of Statement 84 to postemployment benefit arrangements, the measurements of liabilities and assets related to asset retirement obligations in a government acquisition, reporting of public entity risk pools, referencing to nonrecurring fair value measurements, and terminology used to refer to derivative instruments.

GASB 93 - *Replacement of Interbank Offered Rates* - The provisions of this statement, except for paragraph 11b, 13 and 14 are required to be implemented for year-end June 30, 2021. The requirements of paragraphs 11b, 13 and 14 are effective for year-end June 30, 2022. This statement addresses accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR).

GASB 94 - *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* - Effective for year-end June 30, 2023 - This statement addresses issues related to public-private and public-public partnership arrangements (PPP). This statement provides a definition of a PPP, defines PPPs that meet the definition of a service concession arrangement, and provides a definition and guidance for accounting and financial reporting for availability payment arrangements.

GASB 95 - *Postponement of the Effective Dates of Certain Authoritative Guidance* - Effective immediately, guidance postpones by one year the effective dates of certain provisions, excluding GASB 87 and 94. GASB 87 has been postponed by eighteen months and GASB 94 had previously factored into the effective date the impacts of COVID-19.

Required Supplementary Information

City and Borough of Wrangell, Alaska

General Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2019</i>	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Taxes	\$ 4,095,189	\$ 4,101,989	\$ 4,279,145	\$ 177,156
Intergovernmental	855,408	855,408	965,949	110,541
Charges for services	162,500	152,000	155,488	3,488
Sales and leases	116,000	119,000	102,934	(16,066)
Fines and forfeitures	7,500	7,500	19,553	12,053
Investment income	35,000	35,000	415,510	380,510
Other	10,800	18,300	181,585	163,285
Total Revenues	5,282,397	5,289,197	6,120,164	830,967
Expenditures				
General government	1,325,388	1,325,389	1,412,514	(87,125)
Public safety	2,698,812	2,862,311	2,178,044	684,267
Public works	883,258	874,258	1,261,600	(387,342)
Library	309,132	309,132	293,979	15,153
Community services	123,500	123,500	66,694	56,806
Total Expenditures	5,340,090	5,494,590	5,212,831	281,759
Excess of Revenues Over (Under)				
Expenditures	(57,693)	(205,393)	907,333	1,112,726
Other Financing Sources (Uses)				
Transfers in	300,000	300,000	299,926	(74)
Transfers out	(643,533)	(738,532)	(709,766)	28,766
Net Other Financing Sources (Uses)	(343,533)	(438,532)	(409,840)	28,692
Net Change in Fund Balance	\$ (401,226)	\$ (643,925)	497,493	\$ 1,141,418
Fund Balance, beginning			7,436,840	
Fund Balance, ending			\$ 7,934,333	

See accompanying notes to Required Supplementary Information.

City and Borough of Wrangell, Alaska
Permanent Fund Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

<i>Year Ended June 30, 2019</i>	Original and Final Budget	Actual	Variance with Budget
Revenues			
Investment income	\$ 250,000	\$ 378,437	\$ 128,437
Lease revenue	16,440	16,440	-
Total Revenues	266,440	394,877	128,437
Other Financing Uses - transfers out	(250,000)	(250,000)	-
Net Change in Fund Balance	<u>\$ 16,440</u>	144,877	<u>\$ 128,437</u>
Fund Balance, beginning		<u>7,874,512</u>	
Fund Balance, ending		<u>\$ 8,019,389</u>	

See accompanying notes to Required Supplementary Information.

City and Borough of Wrangell, Alaska
Sales Tax Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

<i>Year Ended June 30, 2019</i>	Original and Final Budget	Actual	Variance with Budget
Revenues			
Sales tax	\$ 848,000	\$ 919,452	\$ 71,452
Miscellaneous reimbursement	-	55,370	55,370
Investment income	10,000	-	10,000
Total Revenues	858,000	974,822	136,822
Expenditures			
Contributions to school district	583,800	583,619	181
Street design/construction	100,000	42,496	57,504
Other	5,000	-	5,000
Total Expenditures	688,800	626,115	62,685
Excess of Revenues Over Expenditures	169,200	348,707	179,507
Other Financing Uses - transfers out	(171,024)	(129,025)	41,999
Net Change in Fund Balance	<u>\$ (1,824)</u>	219,682	<u>\$ 221,506</u>
Fund Balance, beginning		<u>865,100</u>	
Fund Balance, ending		<u>\$ 1,084,782</u>	

See accompanying notes to Required Supplementary Information.

City and Borough of Wrangell, Alaska
Public Employees' Retirement System - Pension Plan

Schedule of the Borough's Proportionate Share of the Net Pension Liability

<i>Years Ended June 30,</i>	2019	2018	2017	2016	2015
Borough's Proportion of the Net Pension Liability	0.11124%	0.10179%	0.12813%	0.12944%	0.09481%
Borough's Proportionate Share of the Net Pension Liability	\$ 5,527,598	\$ 5,261,718	\$ 7,161,690	\$ 6,277,982	\$ 4,421,796
State of Alaska Proportionate Share of the Net Pension Liability	1,601,473	1,960,717	901,438	1,682,286	3,807,733
Total Net Pension Liability	\$ 7,129,071	\$ 7,222,435	\$ 8,063,128	\$ 7,960,268	\$ 8,229,529
Borough's Covered Payroll	3,289,940	3,185,949	3,146,642	3,219,425	3,598,834
Borough's Proportionate Share of the Net Pension Liability as a Percentage of Payroll	168.02%	165.15%	227.60%	195.00%	122.87%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	65.19%	63.37%	59.55%	63.96%	62.37%

Schedule of Borough Contributions

<i>Years Ended June 30,</i>	2019	2018	2017	2016	2015
Contractually Required Contributions	\$ 508,139	\$ 525,495	\$ 537,369	\$ 343,399	\$ 340,908
Contributions Relative to the Contractually Required Contribution	508,139	525,495	537,369	343,399	340,908
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Borough's Covered Payroll	3,516,156	3,289,940	3,185,949	3,146,642	3,219,425
Contributions as a Percentage of Covered Payroll	14.45%	15.97%	16.87%	10.91%	10.59%

See accompanying notes to Required Supplementary Information.

City and Borough of Wrangell, Alaska
Public Employees' Retirement System - OPEB Plans

Schedule of the Borough's Proportionate Share of the Net OPEB Liability

<i>Years Ended June 30,</i>	ARHCT		RMP		ODD	
	2019	2018	2019	2018	2019	2018
Borough's Proportion of the Net OPEB Liability	0.11123%	0.10186%	0.10645%	0.10277%	0.10645%	0.10277%
Borough's Proportionate Share of the Net OPEB Liability	\$ 1,141,549	\$ 860,457	\$ 13,546	\$ 5,359	\$ (20,674)	\$ (14,582)
State of Alaska Proportionate Share of the Net OPEB Liability	332,145	320,648	-	-	-	-
Total Net OPEB Liability	\$ 1,473,694	\$ 1,181,105	\$ 13,546	\$ 5,359	\$ (20,674)	\$ (14,582)
Borough's Covered Payroll	3,289,940	3,185,949	3,289,940	3,185,949	3,289,940	3,185,949
Borough's Proportionate Share of the Net OPEB Liability as a Percentage of Payroll	34.70%	27.01%	0.41%	0.17%	-0.63%	-0.46%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	88.12%	89.68%	88.71%	93.98%	270.62%	212.97%

Schedule of Borough Contributions

<i>Years Ended June 30,</i>	ARHCT		RMP		ODD	
	2019	2018	2019	2018	2019	2018
Contractually Required Contributions	\$ 165,982	\$ 136,960	\$ 16,108	\$ 12,409	\$ 6,118	\$ 2,473
Contributions Relative to the Contractually Required Contribution	165,982	136,960	16,108	12,409	6,118	2,473
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Borough's Covered Payroll	3,516,156	3,289,940	3,516,156	3,289,940	3,516,156	3,289,940
Contributions as a Percentage of Covered Payroll	4.72%	4.16%	0.46%	0.38%	0.17%	0.08%

See accompanying notes to Required Supplementary Information.

Notes to Required Supplementary Information
June 30, 2019

1. Budgetary Comparison Schedule

The budgetary comparison schedule is presented on the modified accrual basis of accounting.

2. Public Employees' Retirement System Pension Plan

Schedule of the Borough's Proportionate Share of the Net Pension Liability

This table is presented based on the Plan measurement date. For June 30, 2019, the Plan measurement date is June 30, 2018.

Amounts reported reflect a change in assumptions between 2016 and 2017 in the method of allocating the net pension liability from actual contributions to present value of projected future contributions.

GASB requires ten years of information be presented. However, until a full ten years of information is available, the Borough will present only those years for which information is available.

Schedule of Borough Contributions

This table is based on the Borough's contributions for each fiscal year presented. These contributions have been reported as a deferred outflow of resources on the Statement of Net Position. GASB requires ten years of information be presented. However, until a full ten years of information is available, the Borough will present only those years for which information is available.

3. Public Employees' Retirement System OPEB Plans

Schedule of the Borough's Proportionate Share of the Net OPEB Liability

This table is presented based on the Plan measurement date. For June 30, 2019, the Plan measurement date is June 30, 2018.

Changes in Assumptions: The medical trend rate assumption used for the ARHCT plan was updated to reflect anticipated increases in costs based on recent survey data. An obligation for the Cadillac Tax was added to the June 30, 2017 valuation because it was no longer deemed immaterial due to the updated trend rates and the change to use chained Consumer Price Index (which was part of the Tax Cut and Jobs Act passed in December 2017) to project the tax thresholds in future years.

GASB requires ten years of information be presented. However, until a full 10 years of information is available, the Borough will present only those years for which information is available.

Schedule of Borough Contributions

This table is based on the Borough's contributions for each fiscal year presented. These contributions have been reported as a deferred outflow of resources on the Statement of Net Position. GASB requires ten years of information be presented. However, until a full 10 years of information is available, the Borough will present only those years for which information is available.

This page intentionally left blank.

Supplementary Information

City and Borough of Wrangell, Alaska

Nonmajor Governmental Funds

Combining Balance Sheet

	Special Revenue Funds					Capital Project Funds			Total Nonmajor Govern- mental Funds
	Transient Tax	Secure Rural Schools	Parks and Recreation	Nolan Center	Debt Service Fund	Residential Construc- tion	Industrial Construc- tion	Misc- ellaneous	
<i>June 30, 2019</i>									
Assets									
Cash and investments	\$ 394,840	\$ 3,358,864	\$ 962,316	\$ 123,413	\$ -	\$ 77,136	\$ 345,972	\$ 489,361	\$ 5,751,902
Receivables:									
Accrued interest	-	-	3,648	2	-	-	-	-	3,650
State grant	-	-	-	-	1,681	-	-	462,376	464,057
Land sales and improvements	-	-	-	-	-	22,463	26,603	-	49,066
Accounts	-	-	2,885	-	-	-	-	-	2,885
Inventory	-	-	-	94,334	-	-	-	-	94,334
Total Assets	\$ 394,840	\$ 3,358,864	\$ 968,849	\$ 217,749	\$ 1,681	\$ 99,599	\$ 372,575	\$ 951,737	\$ 6,365,894

City and Borough of Wrangell, Alaska

Nonmajor Governmental Funds
Combining Balance Sheet, continued

	Special Revenue Funds					Capital Project Funds				Total Nonmajor Govern- mental Funds
	Transient Tax	Secure Rural Schools	Parks and Recreation	Nolan Center	Debt Service Fund	Residential Construc- tion	Industrial Construc- tion	Misc- ellaneous		
June 30, 2019										
Liabilities, Deferred Inflows of Resources and Fund Balances										
Liabilities										
Accounts payable	\$ 799	\$ -	\$ 10,855	\$ 4,032	\$ -	\$ 500	\$ 609	\$ -	\$ 16,795	
Unearned revenue	-	-	-	10,350	-	-	-	71,510	81,860	
Total Liabilities	799	-	10,855	14,382	-	500	609	71,510	98,655	
Deferred Inflows of Resources - land sale receivables not yet due										
	-	-	-	-	-	22,463	26,603	-	49,066	
Fund Balances										
Nonspendable - inventory	-	-	-	94,334	-	-	-	-	94,334	
Restricted:										
Schools and roads	-	3,358,864	-	-	-	-	-	-	3,358,864	
Barnes Endowment	-	-	-	50,000	-	-	-	-	50,000	
Committed:										
Community services	394,041	-	-	-	-	-	-	-	394,041	
Swimming pool	-	-	957,994	-	-	-	-	-	957,994	
Land development	-	-	-	-	-	-	345,363	-	345,363	
Assigned:										
Projects	-	-	-	-	-	76,636	-	880,227	956,863	
Community services	-	-	-	59,033	-	-	-	-	59,033	
Debt service	-	-	-	-	1,681	-	-	-	1,681	
Total Fund Balances	394,041	3,358,864	957,994	203,367	1,681	76,636	345,363	880,227	6,218,173	
Total Liabilities, Deferred Inflows of Resources and Fund Balances										
	\$ 394,840	\$ 3,358,864	\$ 968,849	\$ 217,749	\$ 1,681	\$ 99,599	\$ 372,575	\$ 951,737	\$ 6,365,894	

City and Borough of Wrangell, Alaska

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

	Special Revenue Funds					Capital Project Funds			Total Nonmajor Governmental Funds
	Transient Tax	Secure Rural Schools	Parks and Recreation	Nolan Center	Debt Service Fund	Residential Construc- tion	Industrial Construc- tion	Misc- ellaneous	
<i>Year Ended June 30, 2019</i>									
Revenues									
Taxes	\$ 95,657	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,657
Intergovernmental	-	986,580	3,928	1,670	169,706	-	-	481,720	1,643,604
Charges for services	-	-	87,876	107,024	-	-	-	-	194,900
Sales and leases	-	-	-	121,189	-	-	-	-	121,189
Investment income	-	-	30,547	56	-	1,309	1,933	-	33,845
Land sales and improvements	-	-	-	-	-	79,691	6,452	-	86,143
Donations and contributions	-	-	3,355	200,000	-	-	-	-	203,355
Other	879	-	33,177	20,371	-	-	-	-	54,427
Total Revenues	96,536	986,580	158,883	450,310	169,706	81,000	8,385	481,720	2,433,120

City and Borough of Wrangell, Alaska

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances, continued

Year Ended June 30, 2019	Special Revenue Funds					Capital Project Funds			Total Nonmajor Governmental Funds
	Transient Tax	Secure Rural Schools	Parks and Recreation	Nolan Center	Debt Service Fund	Residential Construc- tion	Industrial Construc- tion	Misc- ellane- ous	
Expenditures									
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	403,739	\$ 403,739
Parks and recreation	-	-	589,898	-	-	-	-	-	589,898
Community services	45,820	-	-	452,415	-	-	-	-	498,235
Education - contributions to school district	-	848,488	-	-	-	-	-	-	848,488
Debt service:									
Principal	-	-	-	-	240,000	-	-	-	240,000
Interest	-	-	-	-	28,050	-	-	-	28,050
Capital outlay	-	-	-	-	-	500	18,484	-	18,984
Total Expenditures	45,820	848,488	589,898	452,415	268,050	500	18,484	403,739	2,627,394
Excess of Revenues Over (Under) Expenditures	50,716	138,092	(431,015)	(2,105)	(98,344)	80,500	(10,099)	77,981	(194,274)
Other Financing Sources (Uses)									
Transfers in	-	-	350,766	13,164	100,025	-	-	426,950	890,905
Transfers out	(13,164)	(49,926)	(38,950)	-	-	-	-	-	(102,040)
Net Other Financing Sources (Uses)	(13,164)	(49,926)	311,816	13,164	100,025	-	-	426,950	788,865
Net Change in Fund Balances	37,552	88,166	(119,199)	11,059	1,681	80,500	(10,099)	504,931	594,591
Fund Balances (Deficits), beginning	356,489	3,270,698	1,077,193	192,308	-	(3,864)	355,462	375,296	5,623,582
Fund Balances, ending	\$ 394,041	\$ 3,358,864	\$ 957,994	\$ 203,367	\$ 1,681	\$ 76,636	\$ 345,363	\$ 880,227	\$ 6,218,173

This page intentionally left blank.

General Fund

The General Fund is established to account for the revenues and expenditures necessary to carry out basic governmental activities of the Borough such as fire and police protection, public works, recreation, planning, administrative services, etc. Appropriations are made from the General Fund annually.

Revenue is recorded by source, i.e., taxes, State of Alaska, charges for services, etc. Expenditures are recorded first by function then by activity and object of expenditure.

City and Borough of Wrangell, Alaska

General Fund
Balance Sheet

<i>June 30,</i>	2019	2018
Assets		
Cash and investments	\$ 7,386,034	\$ 6,628,865
Receivables:		
Property taxes	92,375	77,778
Sales taxes	499,935	424,115
Accounts	33,407	295,208
Accrued interest	44,890	40,256
Grants and shared revenues	15,479	26,571
Total receivables	686,086	863,928
Less allowance for doubtful accounts	(70)	(4,305)
Net receivables	686,016	859,623
Due from other funds	-	3,864
Interfund loan receivable	86,553	102,146
Total Assets	\$ 8,158,603	\$ 7,594,498
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts payable	\$ 173,981	\$ 72,642
Unearned revenue	12,225	12,225
Total Liabilities	186,206	84,867
Deferred Inflows of Resources		
Delinquent property taxes	38,064	60,414
Taxes collected in advance	-	12,377
Total Liabilities and Deferred Inflows of Resources	224,270	157,658
Fund Balance		
Nonspendable - interfund loan receivable	86,553	102,146
Unassigned	7,847,780	7,334,694
Total Fund Balance	7,934,333	7,436,840
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 8,158,603	\$ 7,594,498

City and Borough of Wrangell, Alaska

General Fund

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

Years Ended June 30,	2019		Variance with Budget	2018
	Budget	Actual		Actual
Revenues				
Taxes:				
Real property taxes	\$ 1,772,102	\$ 1,773,430	\$ 1,328	\$ 1,753,974
Property tax penalties and interest	20,000	21,148	1,148	29,587
Payments in lieu of taxes	485,087	474,063	(11,024)	450,546
Marijuana taxes	1,000	5,271	4,271	-
Marijuana tax penalties and interest	-	102	102	-
Sales taxes	1,808,800	1,951,016	142,216	1,788,890
Sales tax penalties and interest	15,000	54,115	39,115	15,655
Total taxes	4,101,989	4,279,145	177,156	4,038,652
Intergovernmental:				
State of Alaska:				
Jail contract	356,400	371,975	15,575	356,408
Community assistance	364,208	420,903	56,695	435,897
Library grants	7,000	7,000	-	7,000
LEPC grant revenue	8,900	10,898	1,998	11,900
State PERS relief	102,000	134,818	32,818	66,472
Sate of Alaska reimbursement	-	-	-	1,384
Fisheries business tax	-	-	-	11,156
Liquor licenses	10,000	10,700	700	8,200
Total State of Alaska	848,508	956,294	107,786	898,417
Federal government:				
911 system replacement	-	-	-	8,250
Replacement grants	-	-	-	16,250
Library grants	6,900	9,655	2,755	7,000
Total federal government	6,900	9,655	2,755	31,500
Total intergovernmental	855,408	965,949	110,541	929,917
Charges for services:				
Cemetery services	2,000	3,170	1,170	5,235
Police services	100,000	105,025	5,025	114,213
911 surcharge	50,000	47,293	(2,707)	48,512
Airport security	-	-	-	29,658
Total charges for services	152,000	155,488	3,488	197,618

City and Borough of Wrangell, Alaska
General Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Years Ended June 30,	2019			2018
	Budget	Actual	Variance with Budget	Actual
Revenues, continued				
Sales and leases:				
Court rental	\$ 62,000	\$ 62,400	\$ 400	\$ 62,400
Tideland leases	50,000	37,429	(12,571)	56,076
Material sales	5,000	-	(5,000)	8,722
Cemetery plot sales	2,000	3,105	1,105	1,102
Total sales and leases	119,000	102,934	(16,066)	128,300
Fines and forfeitures	7,500	19,553	12,053	11,707
Investment income	35,000	415,510	380,510	7,802
Other revenues:				
Licenses and permits	8,500	2,920	(5,580)	1,871
Copies	-	1,947	1,947	96
Library grants	1,000	18,365	17,365	15,021
Public works labor	-	-	-	7,389
Miscellaneous	8,800	158,353	149,553	3,979
Total other revenues	18,300	181,585	163,285	28,356
Total Revenues	5,289,197	6,120,164	830,967	5,342,352
Expenditures				
General government:				
Finance:				
Personnel services:				
Salaries	239,320	264,263	(24,943)	263,257
Overtime salaries	6,250	6,011	239	7,195
Employee benefits	168,560	159,927	8,633	165,063
Total personnel services	414,130	430,201	(16,071)	435,515
Contractual services:				
Auditor	25,000	68,791	(43,791)	62,246
Assessor	78,000	72,395	5,605	92,759
Attorney	-	7,728	(7,728)	-
Telephone and internet	10,000	12,556	(2,556)	9,653
Travel and training	3,000	3,962	(962)	-
Utilities	13,500	13,702	(202)	14,051
Equipment rental & repair	1,000	4,275	(3,275)	6,284
Programming	157,000	30,399	126,601	25,784
Foreclosure costs	-	-	-	7,680
Bank & credit card	-	-	-	44,946
Allocated - public works building costs	-	-	-	1,827
Collection charges	-	-	-	221
Total contractual services	287,500	213,808	73,692	265,451

City and Borough of Wrangell, Alaska
General Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Years Ended June 30,	2019			2018
	Budget	Actual	Variance with Budget	Actual
Expenditures, continued				
General government, continued:				
Finance, continued:				
Commodities:				
Materials and supplies	\$ 21,750	\$ 13,128	\$ 8,622	\$ 28,823
Custodial supplies	-	2,661	(2,661)	2,627
Postage	15,000	11,484	3,516	4,256
Facility repairs and maintenance	11,000	2,997	8,003	2,125
Equipment repairs and maintenance	8,000	-	8,000	2,376
Capital expenditures	59,000	18,065	40,935	-
Publications and advertising	-	8,736	(8,736)	-
Total commodities	114,750	57,071	57,679	40,207
Total finance	816,380	701,080	115,300	741,173
Less charges to other funds	(168,200)	(168,200)	-	(168,200)
Net finance	648,180	532,880	115,300	572,973
Administration:				
Personnel services:				
Salaries	220,000	214,012	5,988	197,199
Employee benefits	72,332	83,729	(11,397)	79,733
Total personnel services	292,332	297,741	(5,409)	276,932
Contractual services:				
Attorney	75,000	72,137	2,863	75,420
Professional services	-	270	(270)	-
Telephone and internet	5,300	1,462	3,838	2,014
Administration travel and training	14,000	12,811	1,189	11,384
Publications and advertising	-	-	-	670
Lobbying	72,200	64,600	7,600	-
Wrangell medical center legacy	-	172,580	(172,580)	-
Capital expenditures	-	6,864	(6,864)	-
Tourism program	20,000	9,540	10,460	5,206
Total contractual services	186,500	340,264	(153,764)	94,694

City and Borough of Wrangell, Alaska
General Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Years Ended June 30,	2019			2018
	Budget	Actual	Variance with Budget	Actual
Expenditures, continued				
General government, continued:				
Administration, continued:				
Commodities:				
Materials and supplies	\$ 5,000	\$ 791	\$ 4,209	\$ 1,773
Memberships and dues	5,000	4,776	224	113
Total commodities	10,000	5,567	4,433	1,886
Promotions	10,000	10,363	(363)	-
General insurance	5,467	34,131	(28,664)	8,636
Total administration	504,299	688,066	(183,767)	382,148
Clerk and assembly:				
Personnel services:				
Salaries	75,654	81,582	(5,928)	75,603
Overtime salaries	248	328	(80)	248
Employee benefits	54,930	58,452	(3,522)	52,435
Total personnel services	130,832	140,362	(9,530)	128,286
Contractual services:				
Information technology	-	180	(180)	-
Clerk travel and training	15,413	16,040	(627)	14,000
Recorder fees	500	329	171	619
Total contractual services	15,913	16,549	(636)	14,619
Commodities:				
Materials and supplies	2,000	6,237	(4,237)	2,629
Publications	19,120	22,006	(2,886)	21,490
Records preservation	1,045	983	62	426
Membership and dues	-	100	(100)	-
Election supplies	2,000	2,768	(768)	1,856
Republishing WMC	2,000	2,563	(563)	2,742
Total commodities	26,165	34,657	(8,492)	29,143
Total clerk and assembly	172,910	191,568	(18,658)	172,048
Total general government	1,325,389	1,412,514	(87,125)	1,127,169

City and Borough of Wrangell, Alaska
General Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Years Ended June 30,	2019			2018
	Budget	Actual	Variance with Budget	Actual
Expenditures, continued				
Public safety:				
Fire department:				
Personnel services:				
Salaries	\$ 88,040	\$ 88,068	\$ (28)	\$ 97,170
Overtime salaries	10,000	9,329	671	9,584
Employee benefits	67,880	86,219	(18,339)	65,596
Contributions for fire calls	5,500	5,500	-	5,500
Total personnel services	171,420	189,116	(17,696)	177,850
Contractual services:				
Telephone and internet	6,200	7,657	(1,457)	6,239
Travel and training	10,000	11,937	(1,937)	2,494
Publications and advertising	-	-	-	78
Volunteer accident hospital	12,600	-	12,600	-
Fire prevention and education	2,000	1,166	834	602
Hydrant rental	-	-	-	39,750
Insurance	26,274	28,448	(2,174)	13,903
Capital expenditures	-	-	-	5,500
LEPC costs	11,800	-	11,800	-
Total contractual services	68,874	49,208	19,666	68,566
Commodities:				
Materials and supplies	11,000	12,649	(1,649)	4,202
Fire substation costs	43,000	10,515	32,485	12,317
Vehicle maintenance	69,116	42,921	26,195	38,997
Fire truck replacement fund	25,000	-	25,000	-
Turn out gear	83,500	54,623	28,877	944
Total commodities	231,616	120,708	110,908	56,460
Total fire department	471,910	359,032	112,878	302,876
Police department:				
Personnel services:				
Salaries	450,000	460,343	(10,343)	474,066
Overtime salaries	55,000	98,869	(43,869)	97,965
Employee benefits	338,240	309,935	28,305	281,986
Uniform allowances	5,700	2,875	2,825	4,555
Total personnel services	848,940	872,022	(23,082)	858,572

City and Borough of Wrangell, Alaska
General Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Years Ended June 30,	2019			2018
	Budget	Actual	Variance with Budget	Actual
Expenditures, continued				
Public safety, continued:				
Police department, continued:				
Contractual services:				
Telephone and internet	\$ 21,500	\$ 16,398	\$ 5,102	\$ 14,757
Utilities	-	-	-	32,220
Insurance	14,023	19,982	(5,959)	30,837
Travel and training	24,500	26,658	(2,158)	17,469
911 expenditures	-	-	-	24,500
Capital expenditures	40,000	39,531	469	2,525
Animal control	4,000	815	3,185	1,977
State portion of driver licenses	65,000	68,388	(3,388)	72,532
Vehicle impound	2,000	-	2,000	-
State portion of citations	500	1,020	(520)	530
Total contractual services	171,523	172,792	(1,269)	197,347
Commodities:				
Materials and supplies	12,000	20,615	(8,615)	8,893
Boat expenditures	3,750	1,091	2,659	1,309
Publications	1,000	1,094	(94)	154
Ammunition	7,500	5,877	1,623	7,162
Special investigations	3,250	3,516	(266)	1,675
Equipment repairs and maintenance	42,003	26,944	15,059	41,559
Health & safety permits	-	-	-	125
Membership and dues	-	263	(263)	-
Total commodities	69,503	59,400	10,103	60,877
Total police department	1,089,966	1,104,214	(14,248)	1,116,796
Police corrections department:				
Personnel services:				
Salaries	275,000	242,992	32,008	249,219
Overtime salaries	33,150	37,978	(4,828)	33,065
Employee benefits	185,230	187,014	(1,784)	176,670
Total personnel services	493,380	467,984	25,396	458,954
Contractual services:				
Telephone and internet	1,500	250	1,250	1,500
Travel and training	2,000	351	1,649	-
Total contractual services	3,500	601	2,899	1,500
Materials and supplies	3,500	1,799	1,701	141
Prisoner meals	20,000	8,438	11,562	7,478
Equipment repairs and maintenance	2,559	-	2,559	-
Reimbursement of prisoner costs	-	-	-	(30)
Total commodities	26,059	10,237	15,822	7,589
Total police corrections department	522,939	478,822	44,117	468,043

City and Borough of Wrangell, Alaska
General Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Years Ended June 30,	2019			2018
	Budget	Actual	Variance with Budget	Actual
Expenditures, continued				
Public safety continued:				
Public safety building, continued:				
Personnel services:				
Salaries	\$ -	\$ 5,192	\$ (5,192)	\$ 21,196
Employee benefits	-	6,697	(6,697)	25,378
Total personnel services	-	11,889	(11,889)	46,574
Telephone and internet	600	321	279	537
Insurance	10,896	13,442	(2,546)	8,293
Engineering	-	7,901	(7,901)	-
Allocated - public works labor	122,500	4,459	118,041	46,495
Utilities	120,000	119,711	289	88,207
Total contractual services	253,996	145,834	108,162	143,532
Commodities:				
Materials & supplies	-	5	(5)	213
Custodial supplies	3,000	2,255	745	2,451
Capital outlay	363,000	13,178	349,822	28,543
Facility repair and maintenance	157,500	62,815	94,685	21,382
Total commodities	523,500	78,253	445,247	52,589
Total public safety building	777,496	235,976	541,520	242,695
Total public safety	2,862,311	2,178,044	684,267	2,130,410
Public works:				
Garage:				
Personnel services:				
Salaries	147,035	130,902	16,133	120,493
Overtime salaries	3,500	13,340	(9,840)	2,265
Employee benefits	89,790	88,812	978	81,242
Total personnel services	240,325	233,054	7,271	204,000
Contractual services:				
Utilities	23,000	21,940	1,060	23,094
Insurance	-	-	-	1,792
Telephone and internet	1,500	-	1,500	-
Vehicle maintenance	-	-	-	1,565
Software programming and licensing	-	-	-	1,428
Allocated - public works labor	10,000	76	9,924	6,757
Travel and training	7,000	2,289	4,711	-
Total contractual services	41,500	24,305	17,195	34,636

City and Borough of Wrangell, Alaska
General Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Years Ended June 30,	2019			2018
	Budget	Actual	Variance with Budget	Actual
Expenditures, continued				
Public works continued:				
Garage, continued:				
Commodities:				
Materials and supplies	\$ 150,000	\$ 12,576	\$ 137,424	\$ 25,712
Fuel oil	18,000	2,799	15,201	6,442
Fuel and lubrication	65,000	64,188	812	60,052
Health and safety permits, inspections, and compliance	-	462	(462)	-
Facility repair and maintenance	10,000	5,445	4,555	3,048
Capital outlay	-	-	-	730
Expendable tools	13,500	2,269	11,231	1,067
Total commodities	256,500	87,739	168,761	97,051
Total garage	538,325	345,098	193,227	335,687
Less charges to other departments and funds	(422,260)	(131,830)	(290,430)	(241,450)
Net garage	116,065	213,268	(97,203)	94,237
General:				
Personnel services:				
Salaries	555,340	546,435	8,905	437,106
Overtime salaries	38,000	26,455	11,545	37,221
Uniform allowances	2,400	1,819	581	2,786
Employee benefits	368,930	373,269	(4,339)	257,727
Total personnel services	964,670	947,978	16,692	734,840
Contractual services:				
Telephone	15,780	10,170	5,610	9,197
Utilities	4,500	438	4,062	-
Publications and advertising	-	5,198	(5,198)	-
Vehicle maintenance	-	7,463	(7,463)	2,310
Professional services	25,000	19,375	5,625	-
Insurance	13,484	4,377	9,107	9,010
Travel and training	4,500	1,735	2,765	1,050
Total contractual services	63,264	48,756	14,508	21,567

City and Borough of Wrangell, Alaska
General Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Years Ended June 30,	2019			2018
	Budget	Actual	Variance with Budget	Actual
Expenditures, continued				
Public works continued:				
General, continued:				
Materials and supplies	\$ 21,300	\$ 28,516	\$ (7,216)	\$ 8,685
Engineering supplies	-	-	-	290
Capital outlay	4,500	-	4,500	57,782
Gear	-	278	(278)	-
Building repairs and maintenance	32,000	11,248	20,752	5,011
Total commodities	57,800	40,042	17,758	71,768
Total general	1,085,734	1,036,776	48,958	828,175
Less charges to other departments and funds	(780,000)	(288,348)	(491,652)	(384,262)
Net general	305,734	748,428	(442,694)	443,913
Streets:				
Personnel services - allocated salaries - public works	160,459	81,709	78,750	123,526
Contractual services:				
Street lighting	10,000	6,011	3,989	2,215
Rock quarry electricity	25,000	21,578	3,422	21,177
Capital outlay	-	-	-	71,501
Allocated - public works labor	150,000	93,707	56,293	150,827
Sanding and snow removal	-	4,863	(4,863)	1,617
Total contractual services	185,000	126,159	58,841	247,337
Commodities:				
Materials and supplies	5,000	76,703	(71,703)	36,948
Crushing and maintenance	-	13,705	(13,705)	32,582
Street repairs and maintenance	102,000	1,628	100,372	17,603
Total commodities	107,000	92,036	14,964	87,133
Total streets	452,459	299,904	152,555	457,996
Total public works	874,258	1,261,600	(387,342)	996,146
Library:				
Personnel services:				
Salaries	120,720	123,796	(3,076)	122,779
Employee benefits	82,240	88,522	(6,282)	81,866
Total personnel services	202,960	212,318	(9,358)	204,645

City and Borough of Wrangell, Alaska
General Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Years Ended June 30,	2019			2018
	Budget	Actual	Variance with Budget	Actual
Expenditures, continued				
Library, continued:				
Contractual services:				
Telephone and internet	\$ 4,400	\$ 3,091	\$ 1,309	\$ 2,702
Travel and training	2,000	2,055	(55)	1,496
Insurance	2,522	3,233	(711)	3,072
Allocated - public works labor	-	405	(405)	1,204
Utilities	8,000	8,843	(843)	9,326
Total contractual services	16,922	17,627	(705)	17,800
Commodities:				
Materials and supplies	5,000	5,714	(714)	6,897
Custodian supplies	1,000	654	346	905
Books, subscriptions and dues	20,000	20,831	(831)	19,114
Library grant expenditures	8,250	7,031	1,219	7,000
State library grant expenditures	12,000	3,500	8,500	(33)
Postage	2,000	932	1,068	-
Building repairs and maintenance	31,000	10,343	20,657	3,317
Equipment repairs and maintenance	-	5,316	(5,316)	3,998
Computer repairs and maintenance	10,000	9,713	287	9,070
Total commodities	89,250	64,034	25,216	50,268
Total library	309,132	293,979	15,153	272,713
Community services:				
Community development:				
Contractual services:				
Dues and subscriptions	-	-	-	6,420
Lobbyist	-	-	-	67,600
Allocated - public works labor	-	1,164	(1,164)	1,968
Total contractual services	-	1,164	(1,164)	75,988
Contributions:				
Senior citizens program	11,500	12,212	(712)	11,073
Community promotion	-	-	-	8,464
Chamber of Commerce	23,000	23,000	-	23,000
Local radio	8,500	8,500	-	8,500
Volunteer fire department	4,000	4,000	-	4,035
Total contributions	47,000	47,712	(712)	55,072
Total community development	47,000	48,876	(1,876)	131,060

City and Borough of Wrangell, Alaska
General Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Years Ended June 30,	2019			2018
	Budget	Actual	Variance with Budget	Actual
Expenditures, continued				
Community services, continued:				
Planning and zoning:				
Personnel services - allocated clerical	\$ 23,000	\$ -	\$ 23,000	\$ 23,000
Contractual services - Travel and training	1,500	1,742	(242)	1,919
Commodities:				
Materials and supplies	500	402	98	396
Publications	1,500	843	657	72
Subdivisions and surveys	35,000	6,184	28,816	220
Mapping upgrade	3,000	5,995	(2,995)	3,150
Total commodities	40,000	13,424	26,576	3,838
Total planning and zoning	64,500	15,166	49,334	28,757
Cemetery:				
Personnel services - allocated salaries - public works	10,000	1,091	8,909	8,387
Commodities - materials and supplies	2,000	1,561	439	618
Total cemetery	12,000	2,652	9,348	9,005
Total community services	123,500	66,694	56,806	168,822
Total Expenditures	5,494,590	5,212,831	281,759	4,695,260
Excess of Revenues Over Expenditures	(205,393)	907,333	1,112,726	647,092
Other Financing Uses				
Transfers in	300,000	299,926	(74)	303,413
Transfers out	(738,532)	(709,766)	28,766	(1,309,329)
Net Other Financing Uses	(438,532)	(409,840)	28,692	(1,005,916)
Net Change in Fund Balance	\$ (643,925)	497,493	\$ 1,141,418	(358,824)
Fund Balance, beginning		7,436,840		7,795,664
Fund Balance, ending		\$ 7,934,333		\$ 7,436,840

This page intentionally left blank.

Special Revenue Funds

Transient Tax

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

Sales Tax

This fund accounts for the portion of the sales tax revenue that is designated to finance various street, water and sewer, and community development activities.

Parks and Recreation

This fund accounts for the operations and maintenance of the swimming pool recreational activities and parks.

Nolan Center

This fund accounts for the operating activities of the museum, civic center, Nolan center and theater.

Permanent Fund

This fund accounts for monies set aside to help provide future economic stability to the citizens of Wrangell.

Secure Rural Schools

This fund is established to provide for the receipt and subsequent use of National Forest Receipt monies.

City and Borough of Wrangell, Alaska
Transient Tax Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

<i>Years Ended June 30,</i>	2019		2018	
	Budget	Actual	Variance with Budget	Actual
Revenues				
Transient and excise taxes	\$ 53,500	\$ 95,657	\$ 42,157	\$ 99,971
Advertising and promotion	3,000	879	(2,121)	636
Donations	-	-	-	50,000
Investment income	250	-	(250)	392
Total Revenues	56,750	96,536	39,786	150,999
Expenditures - community services:				
Travel and training	10,000	9,598	402	7,929
Materials and supplies	-	748	(748)	1,616
Telephone and internet	1,000	1,134	(134)	817
Postage	1,700	7	1,693	-
Promotional	32,000	15,341	16,659	17,178
Web hosting	1,500	6	1,494	1,243
Dues	5,500	2,150	3,350	4,885
Publications	18,000	12,294	5,706	10,544
Other	-	4,542	(4,542)	-
CPV expenditures	-	-	-	178
Total Expenditures	69,700	45,820	23,880	44,390
Excess of Revenues Over (Under) Expenditures	(12,950)	50,716	63,666	106,609
Other Financing Uses - transfers out	(12,000)	(13,164)	(1,164)	(11,200)
Net Change in Fund Balance	\$ (24,950)	37,552	\$ 62,502	95,409
Fund Balance, beginning		356,489		261,080
Fund Balance, ending		\$ 394,041		\$ 356,489

City and Borough of Wrangell, Alaska
Sales Tax Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

Years Ended June 30,	2019					2018
	Budget	Actual		Total	Variance with Budget	Actual
		Restricted				
		28%	4%			
Revenues						
Sales tax	\$ 848,000	\$ 804,686	\$ 114,766	\$ 919,452	\$ 71,452	\$ 838,225
Miscellaneous reimbursement	-	-	55,370	55,370	55,370	-
Investment income	10,000	-	-	-	(10,000)	722
Total Revenues	858,000	804,686	170,136	974,822	116,822	838,947
Expenditures						
Contributions to school district	583,800	583,619	-	583,619	181	667,800
Street design/construction	100,000	-	42,496	42,496	57,504	554,077
Other	5,000	-	-	-	5,000	-
Total Expenditures	688,800	583,619	42,496	626,115	62,685	1,221,877
Excess of Revenues Over (Under) Expenditures	169,200	221,067	127,640	348,707	179,507	(382,930)
Other Financing Uses						
Transfers out	(171,024)	-	(129,025)	(129,025)	41,999	(29,000)
Net Change in Fund Balance	\$ (1,824)	221,067	(1,385)	219,682	\$ 221,506	(411,930)
Fund Balance, beginning		748,775	116,325	865,100		1,277,030
Fund Balance, ending		\$ 969,842	\$ 114,940	\$1,084,782		\$ 865,100

City and Borough of Wrangell, Alaska
Parks and Recreation Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

<i>Years Ended June 30,</i>	2019										2018
	Actual									Variance with Budget	Actual
	Budget	Swimming Pool	Recreational Activity	Parks	Swim Club	Helping our Parks	Fee Assistance	Walker Foundation	Total		
Revenues											
User fees	\$ 79,500	\$ 54,383	\$ 29,539	\$ 3,894	\$ -	\$ -	\$ 60	\$ -	\$ 87,876	\$ 8,376	\$ 75,444
Investment income	15,000	30,547	-	-	-	-	-	-	30,547	15,547	38,750
Donations	-	-	-	-	-	3,355	-	-	3,355	3,355	4,380
Other	-	5,850	-	-	5,327	-	-	22,000	33,177	33,177	3,304
State PERS relief	6,840	3,928	-	-	-	-	-	-	3,928	(2,912)	4,487
Total Revenues	101,340	94,708	29,539	3,894	5,327	3,355	60	22,000	158,883	57,543	126,365
Expenditures - parks and recreation:											
Personnel services:											
Salaries	153,880	71,098	71,242	516	4,833	-	-	-	147,689	6,191	161,712
Casual labor	141,000	70,926	18,993	23,015	-	-	-	-	112,934	28,066	69,058
Allocated salaries - public works	4,000	630	-	707	-	-	-	-	1,337	2,663	10,398
Employee benefits	99,460	45,950	36,720	6,354	494	-	-	-	89,518	9,942	85,456
Total personnel services	398,340	188,604	126,955	30,592	5,327	-	-	-	351,478	46,862	326,624
Contractual services:											
Telephone and internet	7,250	7,075	2,193	-	-	-	-	-	9,268	(2,018)	7,914
Utilities	107,500	87,311	7,654	11,131	-	-	-	-	106,096	1,404	127,816
Travel and training	12,900	3,929	4,442	510	-	-	-	-	8,881	4,019	4,893
Insurance	7,365	4,000	3,698	1,158	-	-	-	-	8,856	(1,491)	19,617
Total contractual services	135,015	102,315	17,987	12,799	-	-	-	-	133,101	1,914	160,240

City and Borough of Wrangell, Alaska
Parks and Recreation Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

<i>Years Ended June 30,</i>	2019									2018	
	Budget	Swimming Pool	Recreational Activity	Parks	Swim Club	Helping our Parks	Fee Assistance	Walker Foundation	Total	Variance with Budget	Actual
Expenditures - parks and recreation, continued:											
Commodities:											
Materials and supplies	\$ 26,000	\$ 11,816	\$ 3,818	\$ 6,374	\$ -	\$ -	\$ -	\$ -	\$ 22,008	\$ 3,992	\$ 37,649
Vehicle maintenance	22,668	-	-	3,452	-	-	-	-	3,452	19,216	9,544
Chemicals	15,000	11,677	-	-	-	-	-	-	11,677	3,323	16,582
Health reports and permits	2,900	3,756	490	-	-	-	-	-	4,246	(1,346)	1,539
Publications	2,500	549	312	705	-	-	-	-	1,566	934	2,635
Capital outlay	93,950	-	-	-	-	-	-	-	-	93,950	1,045
Facility repair and maintenance	77,500	31,776	18,831	11,763	-	-	-	-	62,370	15,130	52,340
Total commodities	240,518	59,574	23,451	22,294	-	-	-	-	105,319	135,199	121,334
Total Expenditures	773,873	350,493	168,393	65,685	5,327	-	-	-	589,898	183,975	608,198
Excess of Revenues											
Under Expenditures	(672,533)	(255,785)	(138,854)	(61,791)	-	3,355	60	22,000	(431,015)	241,518	(481,833)
Other Financing Sources (Uses)											
Transfers in	672,533	350,766	-	-	-	-	-	-	350,766	(321,767)	472,665
Transfers out	-	(38,950)	-	-	-	-	-	-	(38,950)	(38,950)	-
Net Other Financing Sources (Uses)	672,533	311,816	-	-	-	-	-	-	311,816	(360,717)	472,665
Net Change in Fund Balance	\$ -	\$ 56,031	\$ (138,854)	\$ (61,791)	\$ -	\$ 3,355	\$ 60	\$ 22,000	(119,199)	\$ (119,199)	(9,168)
Fund Balance, beginning									1,077,193		1,086,361
Fund Balance, ending									\$ 957,994		\$ 1,077,193

City and Borough of Wrangell, Alaska
Nolan Center Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

Years Ended June 30,	2019								Variance	2018
	Actual								with	
	Budget	Museum	Civic Center	Theater	Nolan Center	Grants	Barnes	Total	Budget	Actual
Revenues										
Admissions	\$ 75,000	\$ 13,068	\$ -	\$ 46,898	\$ -	\$ -	\$ -	\$ 59,966	\$ (15,034)	\$ 64,475
Concessions	40,000	-	-	47,058	-	-	-	47,058	7,058	27,699
Museum gift store revenue	80,000	121,189	-	-	-	-	-	121,189	41,189	66,536
Donations and contributions	103,000	-	100,000	-	100,000	-	-	200,000	97,000	147,032
Rental revenue	20,000	-	19,996	275	100	-	-	20,371	371	21,226
Investment income	50	-	-	-	-	-	56	56	6	29
State PERS relief	3,550	-	-	-	1,670	-	-	1,670	(1,880)	2,321
Other grant revenue	-	-	-	-	-	-	-	-	-	9,212
Total Revenues	321,600	134,257	119,996	94,231	101,770	-	56	450,310	128,710	338,530
Expenditures - community services:										
Personnel services:										
Salaries	77,500	5,977	83,232	18,505	87	-	-	107,801	(30,301)	85,328
Casual labor	56,810	34,303	26,763	-	15,180	-	-	76,246	(19,436)	85,034
Employee benefits	50,950	1,499	46,440	1,851	-	-	-	49,790	1,160	30,780
Total personnel services	185,260	41,779	156,435	20,356	15,267	-	-	233,837	(48,577)	201,142
Contractual services:										
Travel and training	4,927	2,155	-	-	-	-	-	2,155	2,772	2,785
Building maintenance and utilities	134,400	67,114	66,426	8,480	(12,070)	-	-	129,950	4,450	211,425
Allocated salaries - public works	-	-	-	-	98	-	-	98	(98)	947
Credit card costs	3,000	2,221	-	-	-	-	-	2,221	779	2,377
Total contractual services	142,327	71,490	66,426	8,480	(11,972)	-	-	134,424	7,903	217,534

City and Borough of Wrangell, Alaska

Nolan Center Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual, continued

Years Ended June 30,	2019								Variance	2018
	Actual								with	
	Budget	Museum	Civic Center	Theater	Nolan Center	Grants	Barnes	Total	Budget	Actual
Expenditures, continued										
Commodities:										
Materials and supplies	\$ 10,900	\$ 227	\$ 189	\$ 573	\$ 1,133	\$ -	\$ -	\$ 2,122	\$ 8,778	\$ 85,224
Books, subscriptions and dues	1,500	33,624	1,205	-	-	-	-	34,829	(33,329)	43,278
Publications and advertising	20,800	-	6,796	1,410	-	-	-	8,206	12,594	8,567
Concessions	60,000	-	-	17,562	-	-	-	17,562	42,438	10,752
Film costs	30,000	-	-	20,953	-	-	-	20,953	9,047	21,395
Postage	300	-	-	-	282	-	-	282	18	70
Equipment repairs and maintenance	4,000	-	-	-	-	-	-	-	4,000	-
Insurance on loaned artifacts	8,309	200	-	-	-	-	-	200	8,109	512
Total commodities	135,809	34,051	8,190	40,498	1,415	-	-	84,154	51,655	169,798
Total Expenditures	463,396	147,320	231,051	69,334	4,710	-	-	452,415	10,981	588,474
Excess of Revenues										
Over (Under) Expenditures	(141,796)	(13,063)	(111,055)	24,897	97,060	-	56	(2,105)	139,691	(249,944)
Other Financing Sources - transfers in	14,400	-	-	-	13,164	-	-	13,164	(1,236)	252,285
Net Change in Fund Balance	\$ (127,396)	\$ (13,063)	\$ (111,055)	\$ 24,897	\$ 110,224	\$ -	\$ 56	11,059	\$ 138,455	2,341
Fund Balance, beginning								192,308		189,967
Fund Balance, ending								\$ 203,367		\$ 192,308

City and Borough of Wrangell, Alaska
Permanent Fund Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

<i>Years Ended June 30,</i>	2019			2018
	Budget	Actual	Variance with Budget	Actual
Revenues				
Investment income	\$ 250,000	\$ 378,437	\$ 128,437	\$ 578,163
Lease revenue	16,440	16,440	-	16,440
Total Revenues	266,440	394,877	128,437	594,603
Expenditures - community services - insurance	-	-	-	4,228
Excess of Revenues Over Expenditures	266,440	394,877	128,437	590,375
Other Financing Uses - transfers out	(250,000)	(250,000)	-	(250,000)
Net Change in Fund Balance	<u>\$ 16,440</u>	144,877	<u>\$ 128,437</u>	340,375
Fund Balance, beginning		<u>7,874,512</u>		<u>7,534,137</u>
Fund Balance, ending		<u>\$ 8,019,389</u>		<u>\$ 7,874,512</u>

City and Borough of Wrangell, Alaska
Secure Rural Schools Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

<i>Years Ended June 30,</i>	2019			2018
			Variance with Budget	
	Budget	Actual		Actual
Revenues				
Intergovernmental - national forest receipts	\$ 832,105	\$ 986,580	\$ 154,475	\$ 890,217
Investment income (loss)	15,000	-	(15,000)	3,521
Total Revenues	847,105	986,580	139,475	893,738
Expenditures - education -				
contributions to school district	848,488	848,488	-	848,488
Excess of Revenues Over				
(Under) Expenditures	(1,383)	138,092	139,475	45,250
Other Financing Uses - transfers out	(49,926)	(49,926)	-	(53,413)
Net Change in Fund Balance	<u>\$ (51,309)</u>	88,166	<u>\$ 139,475</u>	(8,163)
Fund Balance, beginning		<u>3,270,698</u>		<u>3,278,861</u>
Fund Balance, ending		<u>\$ 3,358,864</u>		<u>\$ 3,270,698</u>

This page intentionally left blank.

Debt Service Fund

The Debt Service Fund accounts for the accumulation of monies for payments of various general obligation bonds. Servicing of this debt requires various annual and semi-annual payments of principal and interest. Financing is provided by transfers, determined annually by budget, from other funds, and by the State of Alaska debt reimbursement program.

City and Borough of Wrangell, Alaska
Debt Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

<i>Years Ended June 30,</i>	2019		Variance with Budget	2018
	Budget	Actual		Actual
Revenues				
Intergovernmental - State of Alaska	\$ 126,026	\$ 169,706	\$ 43,680	\$ 165,246
Expenditures				
Debt service:				
Principal	240,000	240,000	-	230,000
Interest	28,050	28,050	-	37,325
Total Expenditures	268,050	268,050	-	267,325
Excess of Revenues Over (Under) Expenditures	(142,024)	(98,344)	43,680	(102,079)
Other Financing Sources				
Transfers in	142,024	100,025	(41,999)	102,079
Net Change in Fund Balance	<u>\$ -</u>	1,681	<u>\$ 1,681</u>	-
Fund Balance, beginning		<u>-</u>		<u>-</u>
Fund Balance, ending		<u>\$ 1,681</u>		<u>\$ -</u>

Capital Project Funds

Residential Construction

This fund accounts for residential water, sewer, and street projects, which are financed by revenues derived from sales of residential property.

Industrial Construction

This fund accounts for industrial water, sewer, and street projects, which are financed by revenues derived from sales of industrial property.

Miscellaneous Capital Projects

This fund was established to account for various capital projects and equipment purchases. It is funded primarily by grants and operating transfers from other funds.

City and Borough of Wrangell, Alaska
Capital Project Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances

<i>Year Ended June 30, 2019</i>	Residential Construc- tion	Industrial Construc- tion	Misc- ellaneous	Totals
Revenues				
Intergovernmental	\$ -	\$ -	\$ 481,720	\$ 481,720
Land sales and improvements	79,691	6,452	-	86,143
Investment income	1,309	1,933	-	3,242
Total Revenues	81,000	8,385	481,720	571,105
Expenditures				
Capital outlay:				
Miscellaneous capital projects	500	17,600	-	18,100
Compliance testing and other	-	884	-	884
General government - professional services	-	-	403,739	403,739
Total Expenditures	500	18,484	403,739	422,723
Excess of Revenues Over (Under) Expenditures	80,500	(10,099)	77,981	148,382
Other Financing Sources				
Transfers in	-	-	426,950	426,950
Net Change in Fund Balances	80,500	(10,099)	504,931	575,332
Fund Balances (Deficits), beginning	(3,864)	355,462	375,296	726,894
Fund Balances, ending	\$ 76,636	\$ 345,363	\$ 880,227	\$1,302,226

Enterprise Funds

Electric Utility

This fund accounts for the electric utility revenues and the associated costs of generation, distribution, and administration.

Water Utility

This fund accounts for the activities associated with operating the Borough water systems.

Sewer Utility

This fund accounts for the activities associated with operating the Borough's sewer system.

Sanitation Utility

This fund accounts for user fees for refuse collection and landfill operations for the residents of the Borough.

Port

This fund accounts for the activities of the municipal dock and boat harbors.

City and Borough of Wrangell, Alaska
Electric Utility Enterprise Fund
Statement of Net Position

<i>June 30,</i>	2019	2018
Assets and Deferred Outflows of Resources		
Current Assets		
Cash and investments	\$ 4,089,796	\$ 3,483,047
Receivables:		
Accounts	284,073	303,907
Less allowance for doubtful accounts	(16,381)	(1,256)
Net receivables	267,692	302,651
Inventories	170,344	172,477
Total Current Assets	4,527,832	3,958,175
Property, Plant and Equipment		
Land	10,900	10,900
Buildings	516,839	478,535
Improvements other than buildings	2,297,735	2,280,655
Equipment	4,255,068	4,169,370
Construction in progress	42,660	-
Total property, plant and equipment	7,123,202	6,939,460
Less accumulated depreciation	(5,749,031)	(5,466,808)
Net Property, Plant and Equipment	1,374,171	1,472,652
Total Assets	5,902,003	5,430,827
Deferred Outflows of Resources		
Related to pensions	150,679	122,677
Related to other postemployment benefits	60,994	19,766
Total Deferred Outflows of Resources	211,673	142,443
Total Assets and Deferred Outflows of Resources	\$ 6,113,676	\$ 5,573,270

City and Borough of Wrangell, Alaska
Electric Utility Enterprise Fund
Statement of Net Position, continued

<i>June 30,</i>	2019	2018
Liabilities, Deferred Inflows of Resources, and Net Position		
Current Liabilities		
Accounts payable	\$ 575,681	\$ 209,913
Accrued leave	56,456	12,063
Customer utility deposits	70,918	96,685
Total Current Liabilities	703,055	318,661
Long-term Liabilities		
Net pension liability	916,429	880,789
Net other postemployment benefits liability	147,864	109,904
Total Long-term Liabilities	1,064,293	990,693
Total Liabilities	1,767,348	1,309,354
Deferred Inflows of Resources		
Related to pensions	18,051	86,539
Related to other postemployment benefits	53,975	54,122
Total Deferred Inflows of Resources	72,026	140,661
Net Position		
Net investment in capital assets	1,374,171	1,472,652
Unrestricted	2,900,131	2,650,603
Total Net Position	4,274,302	4,123,255
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 6,113,676	\$ 5,573,270

City and Borough of Wrangell, Alaska
Electric Utility Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position

<i>Years Ended June 30,</i>	2019	2018
Operating Revenues		
Residential	\$ 1,606,454	\$ 1,718,220
Commercial	2,164,808	2,353,733
Fuel surcharge	42,187	91,688
Labor charges	325	533
Other	13,776	18,460
Total Operating Revenues	3,827,550	4,182,634
Operating Expenses		
Generation	2,877,878	3,125,226
Distribution	572,291	454,932
General and administrative	239,259	165,182
Depreciation	282,223	276,361
Total Operating Expenses	3,971,651	4,021,701
Income (Loss) from Operations	(144,101)	160,933
Nonoperating Revenues (Expenses)		
Equipment and pole rental	85,829	(1,359)
Late fees	14,103	22,398
Investment income	-	3,597
Material sales	1,359	11,066
Interest expense	(24,885)	(1,946)
State PERS relief	46,728	65,934
SEAPA dividend	172,014	609,547
Net Nonoperating Revenues (Expenses)	295,148	709,237
Change in Net Position	151,047	870,170
Net Position, beginning	4,123,255	3,253,085
Net Position, ending	\$ 4,274,302	\$ 4,123,255

City and Borough of Wrangell, Alaska

Electric Utility Enterprise Fund

Statement of Cash Flows

<i>Years Ended June 30,</i>	2019	2018
Cash Flows from Operating Activities		
Receipts from customers and users	\$ 4,070,037	\$ 4,804,028
Payments for interfund services used	(185,300)	(169,625)
Payments to suppliers	(2,454,198)	(3,009,668)
Payments to employees	(640,048)	(656,485)
Net cash flows from operating activities	790,491	968,250
Cash Flows for Capital and Related Financing Activities		
Purchase of property, plant and equipment	(183,742)	(36,468)
Cash Flows from Investing Activities		
Investment income received	-	3,597
Net Increase in Cash and Investments	606,749	935,379
Cash and Investments, beginning	3,483,047	2,547,668
Cash and Investments, ending	\$ 4,089,796	\$ 3,483,047
Reconciliation of Income (Loss) from Operations to Net Cash		
Flows from Operating Activities		
Income (loss) from operations	\$ (144,101)	\$ 160,933
Adjustments to reconcile income (loss) from operations to net cash flows from operating activities:		
Depreciation	282,223	276,361
Noncash expense - PERS relief	46,728	65,934
Increase (decrease) in allowance for doubtful accounts	15,125	(18,744)
Miscellaneous nonoperating revenues	248,420	639,706
(Increase) decrease in assets:		
Accounts receivable	19,834	(9,386)
Inventories	2,133	(25,913)
(Increase) decrease in deferred outflows of resources:		
Related to pensions	(28,002)	81,967
Related to other postemployment benefits	(41,228)	28,993
Increase (decrease) in liabilities:		
Accounts payable	365,768	(14,670)
Accrued leave	44,393	(27,878)
Customer utility deposits	(25,767)	9,818
Net pension liability	35,640	(245,309)
Net other postemployment benefits liability	37,960	(79,348)
Increase (decrease) in deferred inflows of resources:		
Related to pensions	(68,488)	71,664
Related to other postemployment benefits	(147)	54,122
Net Cash Flows from Operating Activities	\$ 790,491	\$ 968,250

City and Borough of Wrangell, Alaska

Electric Utility Enterprise Fund
Schedule of Operating Expenses

<i>Years Ended June 30,</i>	2019	2018
Generation		
Salaries	\$ 170,529	\$ 163,066
Overtime salaries	7,425	591
Employee benefits	5,005	94,566
Telephone	5,921	6,078
Utilities	2,280	2,280
Travel and training	5,254	1,420
Materials and supplies	4,354	6,719
Gas and oil	630,628	222,460
Diesel fuel	16,381	17,349
Tyee hydro power purchases	1,927,734	2,582,294
Repairs and maintenance	35,142	9,590
Allocated vehicle charges - garage	19,162	13,751
O.S.H.A. requirements	48,063	5,062
Total Generation	2,877,878	3,125,226
Distribution		
Salaries	293,758	272,670
Overtime salaries	20,021	15,811
Employee benefits	170,166	59,926
Allocated salaries - public works	441	2,676
Utilities	1,017	1,017
Travel and training	9,722	9,791
Materials and supplies	29,548	54,530
Meters	4,763	15,057
Repairs and maintenance	19,594	(9,319)
Transformers	285	-
Allocated vehicle charges - garage	22,976	32,773
Total Distribution	572,291	454,932
General and Administrative		
Allocated overhead - finance	82,556	70,000
Allocated salaries - public works	60,165	50,425
Professional services	13,940	13,400
Travel and training	-	936
Insurance	25,717	16,555
Credit card expense	41,756	13,866
Bad debt expense	15,125	-
Total General and Administrative	239,259	165,182
Depreciation	282,223	276,361
Total Operating Expenses	\$ 3,971,651	\$ 4,021,701

City and Borough of Wrangell, Alaska
Water Utility Enterprise Fund
Statement of Net Position

<i>June 30,</i>	2019	2018
Assets and Deferred Outflows of Resources		
Current Assets		
Cash and investments	\$ 784,140	\$ 274,055
Receivables:		
Accounts	40,716	39,829
Accrued interest	5	31
Total receivables	40,721	39,860
Total Current Assets	824,861	313,915
Restricted Cash and Investments		
Bond redemption reserve	-	25,286
ADEC loan	-	642,929
Total Restricted Cash and Investments	-	668,215
Property, Plant and Equipment		
Buildings	5,128,436	5,128,436
Improvements other than buildings	11,862,986	11,862,986
Equipment	145,024	137,233
Construction in progress	55,401	24,225
Total property, plant and equipment	17,191,847	17,152,880
Less accumulated depreciation	(12,362,971)	(11,727,868)
Net Property, Plant and Equipment	4,828,876	5,425,012
Total Assets	5,653,737	6,407,142
Deferred Outflows of Resources		
Related to pensions	24,049	19,053
Related to other postemployment benefits	11,047	3,691
Total Deferred Outflows of Resources	35,096	22,744
Total Assets and Deferred Outflows of Resources	\$ 5,688,833	\$ 6,429,886

City and Borough of Wrangell, Alaska

Water Utility Enterprise Fund
Statement of Net Position, continued

June 30,	2019	2018
Liabilities, Deferred Inflows of Resources, and Net Position		
Liabilities		
Current Liabilities		
Accounts payable	\$ 4,384	\$ 1,731
Accrued leave	19,831	17,295
Customer utility deposits	8,295	10,820
Accrued interest payable	2,507	2,507
Current portion:		
Revenue bonds	-	5,684
ADEC loan	2,513	86,056
Total Current Liabilities	37,530	124,093
Long-term Liabilities		
Revenue bonds, net of current portion	-	171,846
ADEC loan, net of current portion	52,253	176,004
Net pension liability	149,620	143,261
Net other postemployment benefits liability	27,296	20,523
Total Long-term Liabilities	229,169	511,634
Total Liabilities	266,699	635,727
Deferred Inflows of Resources		
Related to pensions	3,660	15,879
Related to other postemployment benefits	10,081	10,107
Total Deferred Inflows of Resources	13,741	25,986
Net Position		
Net investment in capital assets	4,774,110	4,985,422
Unrestricted	634,283	782,751
Total Net Position	5,408,393	5,768,173
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 5,688,833	\$ 6,429,886

City and Borough of Wrangell, Alaska

Water Utility Enterprise Fund

Statement of Revenues, Expenses and Changes in Net Position

<i>Years Ended June 30,</i>	2019	2018
Operating Revenues		
Water sales	\$ 696,617	\$ 705,825
Operating Expenses		
Salaries	117,319	104,656
Overtime salaries	19,084	14,898
Employee benefits	52,496	37,176
Allocated salaries - public works	73,888	96,039
Allocated overhead - finance	26,944	23,000
Telephone	1,628	1,154
Travel and training	2,396	1,801
Materials and supplies	26,970	32,153
Chlorination - electricity	147,354	208,023
Repairs and maintenance	131,364	114,669
Professional services	3,750	3,650
Insurance	3,262	7,423
Credit card expense	7,333	1,981
Depreciation	635,103	651,933
Total Operating Expenses	1,248,891	1,298,556
Loss from Operations	(552,274)	(592,731)
Nonoperating Revenues (Expenses)		
Fire hydrant rental	-	39,750
Investment income	211	1,851
Material sales	721	350
Interest expense	(14,627)	(14,057)
Noncapital grant revenue	31,176	39,428
ADEC loan subsidy	171,723	-
State PERS relief	3,290	3,752
Net Nonoperating Revenues	192,494	71,074
Change in Net Position	(359,780)	(521,657)
Net Position, beginning	5,768,173	6,289,830
Net Position, ending	\$ 5,408,393	\$ 5,768,173

City and Borough of Wrangell, Alaska

Water Utility Enterprise Fund

Statement of Cash Flows

<i>Years Ended June 30,</i>	2019	2018
Cash Flows from Operating Activities		
Receipts from customers and users	\$ 725,102	\$ 786,494
Payments for interfund services used	(100,832)	(119,039)
Payments to suppliers	(321,404)	(396,664)
Payments to employees	(194,538)	(165,826)
Net cash flows from operating activities	108,328	104,965
Cash Flows for Capital and Related Financing Activities		
Purchase of property, plant and equipment	(38,967)	(18,492)
Principal payments on revenue bonds	(5,807)	(5,416)
Principal payments on loan	(207,294)	(84,784)
Interest payments on bonds and loan	(14,627)	(14,057)
Net cash flows for capital and related financing activities	(266,695)	(122,749)
Cash Flows from Investing Activities		
Investment income received	237	1,851
Net Decrease in Cash and Investments	(158,130)	(15,933)
Cash and Investments, beginning	942,270	958,203
Cash and Investments, ending	\$ 784,140	\$ 942,270
Reconciliation of Cash and Investments to Statement of Net Position		
Cash and investments	\$ 784,140	\$ 274,055
Restricted cash and investments	-	668,215
Total Cash and Investments	\$ 784,140	\$ 942,270

City and Borough of Wrangell, Alaska

Water Utility Enterprise Fund
Statement of Cash Flows, continued

<i>Years Ended June 30,</i>	2019	2018
Reconciliation of Loss from Operations to Net Cash		
Flows from Operating Activities		
Loss from operations	\$ (552,274)	\$ (592,731)
Adjustments to reconcile loss from operations to net cash flows from operating activities:		
Depreciation	635,103	651,933
Noncash expense - PERS relief	3,290	3,752
Miscellaneous nonoperating revenues	31,897	79,528
(Increase) decrease in assets:		
Accounts receivable	(887)	(274)
Noncapital grants receivable	-	540
(Increase) decrease in deferred outflows of resources:		
Related to pensions	(4,996)	15,306
Related to other postemployment benefits	(7,356)	5,414
Increase (decrease) in liabilities:		
Accounts payable	2,653	(25,810)
Accrued leave	2,536	3,567
Customer utility deposits	(2,525)	875
Net pension liability	6,359	(45,807)
Net other postemployment benefits liability	6,773	(14,817)
Increase (decrease) in deferred inflows of resources:		
Related to pensions	(12,219)	13,382
Related to other postemployment benefits	(26)	10,107
Net Cash Flows from Operating Activities	\$ 108,328	\$ 104,965
Supplemental disclosure of cash flow information -		
Principal forgiveness on long-term debt	\$ 171,723	\$ -

City and Borough of Wrangell, Alaska
Sewer Utility Enterprise Fund
Statement of Net Position

<i>June 30,</i>	2019	2018
Assets and Deferred Outflows of Resources		
Current Assets		
Cash and investments	\$ 806,340	\$ 623,012
Receivables:		
Accounts	35,041	37,888
Accrued interest	6	6
Total receivables	35,047	37,894
Total Current Assets	841,387	660,906
Restricted Cash and Investments		
Bond redemption reserve	74,874	74,665
Property, Plant and Equipment		
Buildings	2,233,579	2,233,579
Improvements other than buildings	10,122,946	10,122,946
Equipment	195,001	195,001
Total property, plant and equipment	12,551,526	12,551,526
Less accumulated depreciation	(9,611,208)	(9,336,851)
Net Property, Plant and Equipment	2,940,318	3,214,675
Total Assets	3,856,579	3,950,246
Deferred Outflows of Resources		
Related to pensions	34,158	25,692
Related to other postemployment benefits	18,932	6,466
Total Deferred Outflows of Resources	53,090	32,158
Total Assets and Deferred Outflows of Resources	\$ 3,909,669	\$ 3,982,404

City and Borough of Wrangell, Alaska
Sewer Utility Enterprise Fund
Statement of Net Position, continued

<i>June 30,</i>	2019	2018
Liabilities, Deferred Inflows of Resources, and Net Position		
Liabilities		
Current Liabilities		
Accounts payable	\$ 51,111	\$ 96,519
Accrued leave	21,591	15,231
Accrued interest payable	1,687	1,687
Current portion - USDA Rural Development loan	1,621	1,591
Total Current Liabilities	76,010	115,028
Long-term Liabilities		
USDA Rural Development loan, net of current portion	85,448	87,069
Net pension liability	219,453	208,677
Net other postemployment benefits liability	47,431	35,953
Total Long-term Liabilities	352,332	331,699
Total Liabilities	428,342	446,727
Deferred Inflows of Resources		
Related to pensions	6,552	27,260
Related to other postemployment benefits	17,660	17,705
Total Deferred Inflows of Resources	24,212	44,965
Net Position		
Net investment in capital assets	2,853,249	3,126,015
Unrestricted	603,866	364,697
Total Net Position	3,457,115	3,490,712
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 3,909,669	\$ 3,982,404

City and Borough of Wrangell, Alaska
Sewer Utility Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position

<i>Years Ended June 30,</i>	2019	2018
Operating Revenues		
Sewer charges	\$ 595,976	\$ 593,042
Labor charges	1,500	1,100
Total Operating Revenues	597,476	594,142
Operating Expenses		
Collection and treatment	317,557	303,678
General and administrative	39,920	31,648
Depreciation	274,357	353,067
Total Operating Expenses	631,834	688,393
Loss from Operations	(34,358)	(94,251)
Nonoperating Revenues (Expenses)		
Material sales	42	60
Investment income	209	916
State PERS relief	2,165	6,573
Other revenue	-	561
Interest expense	(1,655)	(11,702)
Net Nonoperating Revenues (Expenses)	761	(3,592)
Change in Net Position	(33,597)	(97,843)
Net Position, beginning	3,490,712	3,588,555
Net Position, ending	\$ 3,457,115	\$ 3,490,712

This page intentionally left blank.

City and Borough of Wrangell, Alaska

Sewer Utility Enterprise Fund

Statement of Cash Flows

<i>Years Ended June 30,</i>	2019	2018
Cash Flows from Operating Activities		
Receipts from customers and users	\$ 600,365	\$ 596,105
Payments for interfund services used	(47,924)	(56,133)
Payments to suppliers	(183,767)	(77,357)
Payments to employees	(182,100)	(182,324)
Net cash flows from operating activities	186,574	280,291
Cash Flows for Capital and Related Financing Activities		
Purchase of property, plant and equipment	-	(40,194)
Principal payments on USDA Rural Development loan	(1,591)	(1,570)
Principal payments on revenue bonds	-	(182,960)
Interest payments on long-term debt	(1,655)	(11,702)
Net cash flows for capital and related financing activities	(3,246)	(236,426)
Cash Flows from Investing Activities		
Investment income received	209	1,166
Net Increase in Cash and Investments	183,537	45,031
Cash and Investments, beginning	697,677	652,646
Cash and Investments, ending	\$ 881,214	\$ 697,677
Reconciliation of Cash and Investments to Statement of Net Position		
Cash and investments	\$ 806,340	\$ 623,012
Restricted cash and investments	74,874	74,665
Total Cash and Investments	\$ 881,214	\$ 697,677

City and Borough of Wrangell, Alaska

Sewer Utility Enterprise Fund

Statement of Cash Flows, continued

<i>Years Ended June 30,</i>	2019	2018
Reconciliation of Loss from Operations to Net Cash		
Flows from Operating Activities		
Loss from operations	\$ (34,358)	\$ (94,251)
Adjustments to reconcile loss from operations to net cash flows from operating activities:		
Depreciation	274,357	353,067
Noncash expense - PERS relief	2,165	6,573
Miscellaneous nonoperating revenues	42	621
Decrease in assets - accounts receivable	2,847	1,342
(Increase) decrease in deferred outflows of resources:		
Related to pensions	(8,466)	26,814
Related to other postemployment benefits	(12,466)	9,485
Increase (decrease) in liabilities:		
Accounts payable	(45,408)	44,997
Accrued leave	6,360	(3,301)
Net pension liability	10,776	(80,248)
Net other postemployment benefits liability	11,478	(25,957)
Increase (decrease) in deferred inflows of resources:		
Related to pensions	(20,708)	23,444
Related to other postemployment benefits	(45)	17,705
Net Cash Flows from Operating Activities	\$ 186,574	\$ 280,291

City and Borough of Wrangell, Alaska

Sewer Utility Enterprise Fund

Schedule of Operating Expenses

<i>Years Ended June 30,</i>	2019	2018
Collection and Treatment		
Salaries	\$ 119,863	\$ 110,094
Overtime salaries	9,850	8,014
Employee benefits	41,481	38,731
Allocated salaries - public works	19,187	24,295
Telephone	6,378	5,009
Utilities	53,868	57,578
Travel and training	2,538	1,022
Materials and supplies	8,384	14,781
Fuel oil	200	-
Facilities repairs and maintenance	7,680	12,706
Systems repairs and maintenance	23,798	13,271
Allocated vehicle charges - garage	4,659	10,838
Compliance testing	19,671	7,339
Total Collection and Treatment	317,557	303,678
General and Administrative		
Allocated overhead - finance	24,078	21,000
Professional services	5,800	5,800
Insurance	3,491	2,867
Repairs and maintenance	237	-
Credit card expense	6,314	1,981
Total General and Administrative	39,920	31,648
Depreciation	274,357	353,067
Total Operating Expenses	\$ 631,834	\$ 688,393

City and Borough of Wrangell, Alaska

Sanitation Utility Enterprise Fund

Statement of Net Position

<i>June 30,</i>	2019	2018
Assets and Deferred Outflows of Resources		
Current Assets		
Cash and investments	\$ 209,485	\$ 96,886
Accounts receivable	40,590	33,008
Total Current Assets	250,075	129,894
Property, Plant and Equipment		
Buildings	982,637	982,637
Equipment	552,402	552,402
Total property, plant and equipment	1,535,039	1,535,039
Less accumulated depreciation	(1,004,319)	(928,186)
Net Property, Plant and Equipment	530,720	606,853
Total Assets	780,795	736,747
Deferred Outflows of Resources		
Related to pensions	23,923	17,860
Related to other postemployment benefits	13,643	4,716
Total Deferred Outflows of Resources	37,566	22,576
Total Assets and Deferred Outflows of Resources	\$ 818,361	\$ 759,323
Liabilities, Deferred Inflows of Resources, and Net Position		
Current Liabilities		
Accounts payable	\$ 20,285	\$ 22,675
Accrued leave	7,285	6,284
Total Current Liabilities	27,570	28,959
Long-term Liabilities		
Net pension liability	155,093	147,376
Net other postemployment benefits liability	34,445	26,226
Total Long-term Liabilities	189,538	173,602
Total Liabilities	217,108	202,561
Deferred Inflows of Resources		
Related to pensions	4,992	19,821
Related to other postemployment benefits	12,883	12,915
Total Deferred Inflows of Resources	17,875	32,736
Net Position		
Net investment in capital assets	530,720	606,853
Unrestricted (deficit)	52,658	(82,827)
Total Net Position	583,378	524,026
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 818,361	\$ 759,323

City and Borough of Wrangell, Alaska
Sanitation Utility Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position

<i>Years Ended June 30,</i>	2019	2018
Operating Revenues		
User fees	\$ 634,601	\$ 589,310
Operating Expenses		
Collection	105,975	116,011
Landfill	374,504	357,310
General and administrative	17,798	11,741
Depreciation	76,132	76,132
Total Operating Expenses	574,409	561,194
Income from Operations	60,192	28,116
Nonoperating Revenues		
State PERS relief	(840)	4,795
Loss on disposal of assets	-	(2,972)
Investment income	-	139
Net Nonoperating Revenues	(840)	1,962
Change in Net Position	59,352	30,078
Net Position, beginning	524,026	493,948
Net Position, ending	\$ 583,378	\$ 524,026

City and Borough of Wrangell, Alaska
Sanitation Utility Enterprise Fund
Statement of Cash Flows

<i>Years Ended June 30,</i>	2019	2018
Cash Flows from Operating Activities		
Receipts from customers and users	\$ 627,019	\$ 592,290
Payments for interfund services used	(51,517)	(83,747)
Payments to suppliers	(282,280)	(262,616)
Payments to employees	(180,623)	(169,733)
Net cash flows from operating activities	112,599	76,194
Cash Flows for Capital and Related Financing Activities		
Purchase of property plant and equipment	-	(184,680)
Cash Flows from Investing Activities		
Investment income received	-	139
Net Increase (Decrease) in Cash and Investments	112,599	(108,347)
Cash and Investments, beginning	96,886	205,233
Cash and Investments, ending	\$ 209,485	\$ 96,886
Reconciliation of Income from Operations to Net Cash		
Flows from Operating Activities		
Income from operations	\$ 60,192	\$ 28,116
Adjustments to reconcile income from operations to net cash flows from operating activities:		
Depreciation	76,132	76,132
Noncash expense - PERS relief	(840)	4,795
(Increase) decrease in assets - accounts receivable	(7,582)	2,980
(Increase) decrease in deferred outflows of resources:		
Related to pensions	(6,062)	19,560
Related to other postemployment benefits	(8,927)	6,919
Increase (decrease) in liabilities:		
Accounts payable	(2,390)	(16,119)
Accrued leave	1,001	1,270
Net pension liability	7,717	(58,538)
Net other postemployment benefits liability	8,219	(18,935)
Increase (decrease) in deferred inflows of resources:		
Related to pensions	(14,829)	17,101
Related to other postemployment benefits	(32)	12,913
Net Cash Flows from Operating Activities	\$ 112,599	\$ 76,194

City and Borough of Wrangell, Alaska

Sanitation Utility Enterprise Fund

Schedule of Operating Expenses

<i>Years Ended June 30,</i>	2019	2018
Collection		
Salaries	\$ 49,298	\$ 43,847
Overtime salaries	972	1,290
Employee benefits	19,534	13,857
Allocated salaries - public works	2,964	3,067
Materials and supplies	4,986	17,051
Allocated vehicle charges - garage	28,221	36,899
Total Collection	105,975	116,011
Landfill		
Salaries	51,474	50,994
Overtime salaries	3,721	2,019
Employee benefits	41,871	42,811
Allocated salaries - public works	7,912	18,237
Telephone	1,355	1,261
Utilities	8,665	8,437
Travel and training	865	-
Monitoring and testing	527	1,018
Disposal costs	226,520	204,405
Hazardous waste	11,746	381
Materials and supplies	3,025	5,431
Repairs and maintenance	11,209	2,672
Professional services	1,300	1,300
Allocated vehicle charges - garage	4,165	18,344
Equipment rental	149	-
Total Landfill	374,504	357,310
General and Administrative		
Allocated overhead - finance	8,255	7,200
Insurance	3,414	2,560
Credit card expense	6,129	1,981
Total General and Administrative	17,798	11,741
Depreciation	76,132	76,132
Total Operating Expenses	\$ 574,409	\$ 561,194

City and Borough of Wrangell, Alaska

Port Enterprise Fund
Statement of Net Position

<i>June 30,</i>	2019	2018
Assets and Deferred Outflows of Resources		
Current Assets		
Cash and investments	\$ 1,727,417	\$ 4,588,186
Receivables:		
Accounts	158,087	156,729
Grants	401,238	-
Accrued interest	100	162
Less allowance for doubtful accounts	(23,000)	(23,000)
Net receivables	536,425	133,891
Total Current Assets	2,263,842	4,722,077
Restricted Cash and Investments - harbor improvements	1,419,714	1,841,946
Property, Plant and Equipment		
Land	948,333	948,333
Harbor floats, docks and improvements	34,166,661	34,166,661
Travel lift	18,391,507	18,391,507
Gridiron	154,636	154,636
Buildings	222,466	222,466
Equipment	306,510	306,510
Paving	2,530,923	2,530,923
Construction in progress	8,635,746	845,190
Total property, plant and equipment	65,356,782	57,566,226
Less accumulated depreciation	(25,935,264)	(23,963,328)
Net Property, Plant and Equipment	39,421,518	33,602,898
Total Assets	43,105,074	40,166,921
Deferred Outflows of Resources		
Related to pensions	89,159	66,257
Related to other postemployment benefits	48,489	14,770
Total Deferred Outflows of Resources	137,648	81,027
Total Assets and Deferred Outflows of Resources	\$ 43,242,722	\$ 40,247,948

City and Borough of Wrangell, Alaska

Port Enterprise Fund

Statement of Net Position, continued

June 30,	2019	2018
Liabilities, Deferred Inflows of Resources, and Net Position		
Liabilities		
Current Liabilities		
Accounts payable	\$ 476,464	\$ 18,389
Accrued leave	16,288	22,803
Unearned revenue	1,372,599	1,426,494
Interfund loans	15,593	16,848
Total Current Liabilities	1,880,944	1,484,534
Long-term Liabilities		
Interfund loans, net of current portion	70,960	85,298
Net pension liability	547,473	518,324
Net other postemployment benefits liability	113,172	82,125
Total Long-term Liabilities	731,605	685,747
Total Liabilities	2,612,549	2,170,281
Deferred Inflows of Resources		
Related to pensions	6,805	62,819
Related to other postemployment benefits	40,323	40,443
Total Deferred Inflows of Resources	47,128	103,262
Net Position		
Net investment in capital assets	39,421,518	33,602,898
Restricted	47,115	-
Unrestricted	1,114,412	4,371,507
Total Net Position	40,583,045	37,974,405
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 43,242,722	\$ 40,247,948

City and Borough of Wrangell, Alaska

Port Enterprise Fund

Statement of Revenues, Expenses and Changes in Net Position

Years Ended June 30,	2019	2018
Operating Revenues		
Municipal dock:		
Storage fees	\$ 81,644	\$ 101,297
Wharfage fees	36,409	31,438
Dockage fees	76,646	67,311
Port development fees	45,495	33,694
Transient fees	-	247
Total municipal dock	240,194	233,987
Small boat harbor:		
Stall rentals and transient fees	739,229	706,001
Penalties and late fees	18,162	17,720
Materials sales	2,531	6,375
Other revenues	19,690	19,342
Total small boat harbor	779,612	749,438
Travel lift:		
Lift fees	178,457	185,402
Storage fees	194,432	225,458
Electric revenues	15,130	15,514
Total travel lift	388,019	426,374
Total Operating Revenues	1,407,825	1,409,799
Operating Expenses		
Municipal dock	89,447	91,944
Small boat harbor	345,505	362,071
Travel lift	353,999	384,485
General and administrative	200,619	112,472
Depreciation	1,971,936	1,898,130
Total Operating Expenses	2,961,506	2,849,102
Loss from Operations	(1,553,681)	(1,439,303)
Nonoperating Revenues (Expenses)		
Investment income	3,943	8,595
State PERS relief	(7,004)	15,014
State raw fish tax	307,405	314,455
State fisheries business tax	10,376	-
Loss on disposal of assets	-	(186,779)
Net Nonoperating Revenues	314,720	151,285
Loss before capital contributions	(1,238,961)	(1,288,018)
Capital contributions	3,847,601	180,934
Change in Net Position	2,608,640	(1,107,084)
Net Position, beginning	37,974,405	39,081,489
Net Position, ending	\$ 40,583,045	\$ 37,974,405

City and Borough of Wrangell, Alaska

Port Enterprise Fund
Statement of Cash Flows

<i>Years Ended June 30,</i>	2019	2018
Cash Flows from Operating Activities		
Receipts from customers and users	\$ 1,352,572	\$ 1,359,529
Payments for interfund services used	(63,234)	(83,117)
Payments to suppliers	77,588	(392,776)
Payments to employees	(611,927)	(615,445)
Net cash flows from operating activities	754,999	268,191
Cash Flows from Noncapital Financing Activities		
State fish taxes received	317,781	314,455
Cash Flows for (from) Capital and Related Financing Activities		
Purchase of property, plant and equipment	(7,790,556)	(409,307)
Principal payments on loan payable to other fund	(15,593)	(40,357)
Capital contributions received	3,446,363	279,053
Net cash flows for capital and related financing activities	(4,359,786)	(170,611)
Cash Flows from Investing Activities		
Investment income received	4,005	8,595
Net Increase (Decrease) in Cash and Investments	(3,283,001)	420,630
Cash and Investments, beginning	6,430,132	6,009,502
Cash and Investments, ending	\$ 3,147,131	\$ 6,430,132
Reconciliation of Cash and Investments to Statement of Net Position		
Cash and investments	\$ 1,727,417	\$ 4,588,186
Restricted cash and investments	1,419,714	1,841,946
Total Cash and Investments	\$ 3,147,131	\$ 6,430,132
Reconciliation of Loss from Operations to Net Cash Flows from Operating Activities		
Loss from operations	\$ (1,553,681)	\$ (1,439,303)
Adjustments to reconcile loss from operations to net cash flows from operating activities:		
Depreciation	1,971,936	1,898,130
Noncash expense - PERS relief	(7,004)	15,014
Increase in assets - accounts receivable	(1,358)	(16,574)
(Increase) decrease in deferred outflows of resources:		
Related to pensions	(22,902)	61,249
Related to other postemployment benefits	(33,719)	21,665
Increase (decrease) in liabilities:		
Accounts payable	458,075	(91,096)
Accrued leave	(6,515)	1,405
Unearned revenue	(53,895)	(33,696)
Net pension liability	29,149	(183,305)
Net other postemployment benefits liability	31,047	(59,292)
Increase (decrease) in deferred inflows of resources:		
Related to pensions	(56,014)	53,551
Related to other postemployment benefits	(120)	40,443
Net Cash Flows from Operating Activities	\$ 754,999	\$ 268,191

City and Borough of Wrangell, Alaska

Port Enterprise Fund
Schedule of Operating Expenses

<i>Years Ended June 30,</i>	2019	2018
Municipal Dock		
Salaries	\$ 44,600	\$ 45,710
Employee benefits	20,594	27,235
Materials and supplies	2,270	3,730
Insurance	-	14,538
Utilities	5,858	7,161
Capital expenditures	11,184	(17,707)
Allocated vehicle charges - garage	23	1,188
Repairs and maintenance	4,918	10,089
Total Municipal Dock	89,447	91,944
Small Boat Harbor		
Salaries	143,259	143,354
Employee benefits	45,092	57,942
Allocated salaries - public works	-	4,125
Materials and supplies	17,787	12,359
Insurance	-	3,174
Utilities	68,202	102,079
Repairs and maintenance	68,739	28,842
Allocated vehicle charges - garage	1,452	10,196
Miscellaneous expense	974	-
Total Small Boat Harbor	345,505	362,071
Travel Lift		
Salaries	190,650	187,419
Overtime salaries	16,211	16,305
Employee benefits	85,443	88,210
Materials and supplies	4,869	8,366
Insurance	-	27,643
Utilities	17,932	24,447
Allocated vehicle charges - garage	9,055	12,584
Repairs and maintenance	29,839	19,511
Total Travel Lift	353,999	384,485
General and Administrative		
Salaries	6,003	-
Allocated overhead - finance	28,664	24,000
Travel and training	6,359	6,020
Professional services	9,285	9,508
Telephone	6,883	6,655
Materials and supplies	34,672	4,851
Allocated vehicle charges - garage	24,040	31,024
Insurance	53,888	2,252
Repairs and maintenance	9	1,033
Credit card expense	15,792	17,210
Publications	15,024	9,919
Total General and Administrative	200,619	112,472
Depreciation	1,971,936	1,898,130
Total Operating Expenses	\$ 2,961,506	\$ 2,849,102

City and Borough of Wrangell, Alaska

Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Provided to Subre- cipients	Total Federal Expenditures
Department of the Transportation				
Passed through State of Alaska Department of Transportation and Public Facilities -				
Highway Planning and Construction Cluster -				
WRG Evergreen Road Improvements and Pedestrian Access	20.205	68029	\$ -	\$ 6,611,342
Department of Agriculture				
Passed through State of Alaska Department of Commerce, Community, and Economic Development -				
Forest Service Schools and Roads Cluster -				
School and Roads - Grants to States -				
National Forest Receipts	10.665	N/A	-	898,414
Department of the Interior				
Payments in Lieu of Taxes	15.226		-	469,959
Institute of Museum and Library Services				
Passed through Wrangell Cooperative Association -				
Native American and Native Hawaiian				
Library Services - IMLS Library Grant	45.311	NG-01-13-0078-13	-	9,655
Total Expenditures of Federal Awards			\$ -	\$ 7,989,370

See accompanying notes to the Schedule of Expenditures of Federal Awards.

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of City and Borough of Wrangell, Alaska under programs of the federal government for the year ended June 30, 2019. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of City and Borough of Wrangell, Alaska, it is not intended to and does not present the financial position, changes in net position, or cash flows of City and Borough of Wrangell, Alaska.

2. Summary of Significant Accounting Principles

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. Indirect Cost Rate

The City and Borough of Wrangell, Alaska has elected not to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.

4. National Forest Receipts

In accordance with the provisions of GASB Statement Number 33, National Forest Receipts are recorded directly to revenue and any unspent amounts are reported as restricted fund balance. The unspent balance reported in the Secure Rural Schools Special Revenue Fund includes interest earnings as well as unspent grant proceeds. At June 30, 2019, there were no unspent interest earnings and unspent grant funds were \$3,358,864.

City and Borough of Wrangell, Alaska

Schedule of State Financial Assistance
for the Year Ended June 30, 2019

State Agency/Program Title	Award Number	Total Award	Passed Through to Subre- cipients	State Expenditures
Department of Commerce, Community and Economic Development				
*Community Assistance Program	FY 19	\$ 420,903	\$ -	\$ 420,903
*Hospital Replacement Project	13-DC-494	1,800,000	-	462,375
Connection to Upper Reservoir	15-DC-162	615,000	-	31,176
Shared Fisheries Tax	FY 19	10,376	-	10,376
Total Department of Commerce, Community and Economic Development			-	924,830
Department of Revenue				
Community Passenger Vessel Excise Taxes	FY 19	48,970	-	48,970
Liquor License	FY 19	10,700	-	10,700
*Fisheries Resource Landing Taxes	FY 19	307,405	-	307,405
Total Department of Revenue			-	367,075
Department of Transportation and Public Facilities				
*Shoemaker Bay Harbor Replacement	18-HG-001	4,313,284	-	3,847,601
Department of Education and Early Development				
Public Library Assistance		7,000	-	7,000
*School Debt Reimbursement	FY 19	168,025	-	168,025
Total Department of Education and Early Development			-	175,025
Department of Environmental Conservation				
*ADEC Loan Subsidy - Water Plant Ozone Generator Replacement	917061	171,723	-	171,723
Department of Military and Veterans Affairs				
Local Emergency Preparedness Committee	FY 19	10,898	-	10,898
Department of Administration				
*PERS On-behalf	FY 19	209,381	-	209,381
Total State Financial Assistance			\$ -	\$ 5,706,533

* Denotes a major program

See accompanying notes to the Schedule of State Financial Assistance.

Notes to the Schedule of State Financial Assistance
For the Year Ended June 30, 2019

1. Basis of Presentation

The accompanying Schedule of State Financial Assistance (the "Schedule") include the state grant activity of the City and Borough of Wrangell, Alaska under programs of the State of Alaska for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of City and Borough of Wrangell, Alaska, it is not intended to and does not present the financial position, changes in net position or cash flows of City and Borough of Wrangell, Alaska.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting.

3. PERS On-behalf

The City and Borough of Wrangell, Alaska has recorded \$209,381 in PERS On-behalf payments in the Schedule of State Financial Assistance. This represents the PERS relief payments appropriated and transferred into the plan during FY2019.

In the governmental fund financial statements, on-behalf revenue and expenditures have been recognized commensurate with the proportional share of on-behalf payments in the year appropriated and transferred to the plan. However, in the full accrual financial statements, GASB 68 provisions prescribe that on-behalf pension contributions in a special funding situation may only be recognized during the measurement period in which the plan recognizes the contributions, effectively creating a one-year timing difference between the cash contribution and revenue and expense/expenditures recognition by the City and Borough of Wrangell, Alaska.

As a result of these perspective and timing differences, amounts reported on the financial statements do not agree to the amount reported on the Schedule of State Financial Assistance. In FY2019, the City and Borough of Wrangell, Alaska reported \$121,984 in PERS on-behalf revenue and expenses in the Statement of Activities.

This page intentionally left blank.

Single Audit Reports



Tel: 907-278-8878
Fax: 907-278-5779
www.bdo.com

3601 C Street, Suite 600
Anchorage, AK 99503

Item b.

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Honorable Mayor and Borough Assembly
City and Borough of Wrangell, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City and Borough of Wrangell as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise City and Borough of Wrangell's basic financial statements and have issued our report thereon dated June 19, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City and Borough of Wrangell's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City and Borough of Wrangell's internal control. Accordingly, we do not express an opinion on the effectiveness of City and Borough of Wrangell's internal control.

Our consideration of internal control was for the limited purpose described in the preceding and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2019-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2019-002 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City and Borough of Wrangell's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City and Borough of Wrangell's Response to Finding

City and Borough of Wrangell's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. City and Borough of Wrangell's response was not subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BDO USA, LLP

Anchorage, Alaska
June 19, 2020



Tel: 907-278-8878
Fax: 907-278-5779
www.bdo.com

3601 C Street, Suite 600
Anchorage, AK 99503

Item b.

Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Honorable Mayor and Borough Assembly
City and Borough of Wrangell, Alaska

Report on Compliance for Each Major Federal Program

We have audited City and Borough of Wrangell's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of City and Borough of Wrangell's major federal programs for the year ended June 30, 2019. City and Borough of Wrangell's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

City and Borough of Wrangell's basic financial statements include the operations of the Wrangell Public Schools, a discretely presented component unit. Our audit, described below, did not include the operations of Wrangell Public Schools because they were subjected to separate audits. Wrangell Public Schools did not meet the threshold for an audit in accordance with the Uniform Guidance.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of City and Borough of Wrangell's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about City and Borough of Wrangell's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of City and Borough of Wrangell's compliance.

Opinion on Each Major Federal Program

In our opinion, City and Borough of Wrangell complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of City and Borough of Wrangell is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered City and Borough of Wrangell's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City and Borough of Wrangell's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BDO USA, LLP

Anchorage, Alaska
June 19, 2020



Tel: 907-278-8878
Fax: 907-278-5779
www.bdo.com

3601 C Street, Suite 600
Anchorage, AK 99503

Item b.

Independent Auditor's Report on Compliance for Each Major State Program and Report on Internal Control Over Compliance Required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*

Honorable Mayor and Borough Assembly
City and Borough of Wrangell, Alaska

Report on Compliance for Each Major State Program

We have audited City and Borough of Wrangell's compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of City and Borough of Wrangell's major state programs for the year ended June 30, 2019. City and Borough of Wrangell's major state programs are identified in the accompanying schedule of state financial assistance.

City and Borough of Wrangell's basic financial statements include the operations of the Wrangell Public Schools, a discretely presented component unit, which received \$4,438,616 in state financial assistance. Our audit, described below, did not include the operations of Wrangell Public Schools because they were subjected to a separate audit in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of City and Borough of Wrangell's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about City and Borough of Wrangell's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of City and Borough of Wrangell's compliance.

Opinion on Each Major State Program

In our opinion, City and Borough of Wrangell complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2019.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* and which are described in the accompanying schedule of findings and questioned costs as item 2019-004. Our opinion on each major state program is not modified with respect to these matters.

City and Borough of Wrangell's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. City and Borough of Wrangell's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of City and Borough of Wrangell is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered City and Borough of Wrangell's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City and Borough of Wrangell's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2019-004 to be a material weakness.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2019-003 to be a significant deficiency.

City and Borough of Wrangell's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. City and Borough of Wrangell's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Accordingly, this report is not suitable for any other purpose.

BDO USA, LLP

Anchorage, Alaska
June 19, 2020

City and Borough of Wrangell, Alaska

Item b.

Schedule of Findings and Questioned Costs Year Ended June 30, 2019

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial
Statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? X yes no
Significant deficiency(ies) identified? X yes (none reported)

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? yes X no
Significant deficiency(ies) identified? yes X (none reported)

Type of auditor's report issued on compliance for
major federal programs: Unmodified

Any audit findings disclosed that are required to be reported
in accordance with 2 CFR 200.516(a)? yes X no

Identification of major federal programs:

CFDA Number	Name of Federal Program or Cluster	Agency
20.205	Highway Planning and Construction Cluster	Department of Transportation
10.665	Forest Service Schools and Roads Cluster	Department of Agriculture

Dollar threshold used to distinguish between a type A and
type B programs: \$ 750,000

Auditee qualified as low-risk auditee? yes X no

State Financial Assistance

Internal control over major state programs:

Material weakness(es) identified? X yes no
Significant deficiency(ies) identified? X yes (none reported)

Type of auditor's report issued on compliance for major
state programs: Unmodified

Dollar threshold used to distinguish a state major program: \$ 150,000

Schedule of Findings and Questioned Costs, continued
Year Ended June 30, 2019

Section II - Financial Statement Findings Required to be Reported in Accordance with
Government Auditing Standards

Finding 2019-001 General Ledger Reconciliation and External Financial Reporting - Internal Control Over Financial Reporting - Material Weakness

Criteria Government Accounting Standards states management is responsible for establishing and maintaining effective internal control to help ensure that appropriate goals and objectives are met; using resources efficiently; economically, effectively, and equitably, and safeguarding resources; following laws and regulations; and ensuring that financial information is reliable and properly reported. Internal controls over financial reporting should allow management to prevent or detect and correct misstatements on a timely basis.

Condition The Borough's internal control over financial reporting did not prevent, or detect and correct, errors in certain account balances. During our audit, we identified adjustments that were necessary in order to present the financial statements in accordance with U.S. generally accepted accounting principles (GAAP). Specifically, adjustments were required to properly state opening net position, ending capital assets, depreciation expense, interfund balances, and transfers.

Cause The Borough's general ledger reconciliation and preparation of the trial balance for external financial reporting purposes lacked an appropriate level of precision to ensure balances were materially correct.

Effect or Potential Effect Individual accounts were misstated, requiring entries to be made to correct year-end balances for proper reporting in accordance with GAAP. Misstatements may exist and go undetected in the general ledger and financial statements.

Recommendation The Borough should consider adding procedures to ensure activity is recorded in accordance with GAAP. Specifically, the Borough should add procedures to reconcile opening balances to prior year-end balances, and consider developing an end-of-the-year checklist to ensure closing adjustments are made in a timely manner.

Views of Responsible Officials Management concurs with the finding. Refer to the corrective action plan.

Schedule of Findings and Questioned Costs, continued
Year Ended June 30, 2019

Finding 2019-002 Journal Entry Review and Approval, and Support - Internal Control Over Financial Reporting - Significant Deficiency

Criteria *Government Accounting Standards* states management is responsible for establishing and maintaining effective internal control to help ensure that appropriate goals and objectives are met; using resources efficiently; economically, effectively, and equitably, and safeguarding resources; following laws and regulations; and ensuring that financial information is reliable and properly reported. Internal controls over financial reporting should allow management to prevent or detect and correct misstatements on a timely basis.

Condition The Borough's internal controls over financial reporting do not ensure proper review and approval of manual journal entries. Additionally, the Borough's internal controls do not ensure that supporting documentation is retained to support manual journal entries posted to the general ledger.

Cause The Borough's internal controls related to journal entries lack appropriate segregation of duties. Specifically, the Borough's internal controls related to journal entries do not require separate review and approval of manual journal entries, nor do the internal controls require review of supporting documentation.

Effect or Potential Effect Journal entries were identified as having been posted to the general ledger without proper review and approval or supporting documentation. Misstatements may exist and go undetected in the general ledger and financial statements.

Recommendation The Borough should consider adopting a journal entry review checklist or similar procedure that stipulates an individual besides the preparer review and approve journal entries prior to posting. Additionally, the Borough should require that relevant supporting documentation be attached and retained with each journal entry prior to posting to the general ledger.

Views of Responsible Officials Management concurs with the finding. Refer to the corrective action plan.

Schedule of Findings and Questioned Costs, continued
Year Ended June 30, 2019

Section III - State Award Findings and Questioned Costs	
Finding 2019-003	Types of Services Allowed and Unallowed - Internal Control Over Compliance - Significant Deficiency
State Agency	State of Alaska Department of Commerce, Community, and Economic Development
Grant Name	Community Assistance Program
Grant Number	Award Year: 2019
<i>Criteria</i>	Management is responsible to provide reasonable assurance that the costs paid for by state financial assistance are allowable and in accordance with the types of activities allowed per the compliance supplement.
<i>Condition</i>	We identified nonpayroll expenditure transactions without sufficient documentation of review and approval prior to posting to the general ledger.
<i>Questioned costs</i>	None
<i>Context</i>	During entity wide test of controls over nonpayroll expenditure transactions, 10 transactions out of 47 transactions were noted in which documentation could not be provided to support that the transaction was reviewed and approved prior to posting to the general ledger.
<i>Effect or Potential Effect</i>	Community Assistance Program funds could potentially be expended for services that are not for a public purpose.
<i>Cause</i>	The Borough's internal controls over nonpayroll expenditures lack appropriate safeguards ensuring all transactions are reviewed and approved by a knowledgeable individual prior to posting to the general ledger.
<i>Repeat Finding Recommendation</i>	No The Borough should consider adopting a transactional-level review process that ensures all transactions are reviewed and approved by a knowledge individual besides the individual who initiated the transaction. The Borough should consider adopting a policy that requires supporting evidence of such review be retained for future examination.
<i>Views of Responsible Officials</i>	Management concurs with the finding. Refer to the corrective action plan.

Schedule of Findings and Questioned Costs, continued
Year Ended June 30, 2019

Finding 2019-004	Material Weakness in Internal Control over Compliance, Material Noncompliance - Reporting
State Agency	Department of Commerce, Community and Economic Development; Department of Transportation and Public Facilities; Department of Education and Early Development; Department of Revenue; Department of Environmental Conservation; Department of Military and Veterans Affairs; Department of Administration
Grant Name	Community Assistance Program, Hospital Replacement Project, Fisheries Resource Landing Taxes, Shoemaker Bay Harbor Replacement, School Debt Reimbursement, ADEC Loan Subsidy - Water Plant Ozone Generator Replacement, and PERS On-Behalf.
Grant Number	Award Year: 2019, 13-DC-494, Award Year: 2019, 18-HG-001, Award Year: 2019, 917061, and Award Year: 2019.
Criteria	2 AAC 45.010 (b) states an entity that expends a cumulative total of \$750,000 or more shall submit an audit report for the audit period by ... "the earlier of 30 days after the entity receives its audit report for the audit period; or nine months after the end of the audit period" or a later date agreed upon in writing in advance of the date in this section.
Condition	The Borough's books and records were not properly prepared and in condition to allow a qualified audit firm to complete and submit the audit in a timely manner.
Questioned costs	None
Context	The Borough's audit in accordance with 2 AAC 45 was not completed within the required time period.
Effect or Potential Effect	The Borough is not in compliance with 2 AAC 45.010 (b)(1).
Cause	The audit was not completed in time to file the reporting package.
Repeat Finding Recommendation	No We recommend management establish strong internal controls surrounding year-end general ledger and trial balance reconciliation to allow for timely submission of the annual audit and required single audit reports.
Views of Responsible Officials	Management concurs with the finding. Refer to the corrective action plan.

This page intentionally left blank.

City and Borough of Wrangell Single Audit Responses (Unaudited)



CITY AND BOROUGH OF WRANGELL

INCORPORATED MAY 30, 2008

P.O. BOX 531 (907)-874-2381
Wrangell, AK 99929 FAX (907)-874-3952

City and Borough of Wrangell, Alaska

Summary Schedule of Prior Audit Findings Year Ended June 30, 2019

Financial Statement Findings

Finding 2018-001 General Ledger Reconciliation and External Financial Reporting - Internal Control over Financial Reporting - Material Weakness

Finding There were material adjustments made to the general ledger and the financial statements during the course of the audit. Specifically, adjustments were required to properly state opening net position, ending capital assets, depreciation expense, loss on disposal of capital assets, customer accounts receivable, deferred inflows of resources and tax revenues, intergovernmental revenue and receivables, and PERS on-behalf revenue and expense.

Status Finding not resolved in 2019, see 2019-001.

Federal Award Findings and Questioned Costs

Finding 2018-002 Material Weakness in Internal Control over Compliance, Material Noncompliance - Reporting

Agency Department of Agriculture
Program 10.665 Forest Service Schools and Roads Cluster
Award No. N/A

Finding The form SF-SAC for the fiscal year ended June, 2018 was not filed on time.

Status Finding resolved in 2019.



CITY AND BOROUGH OF WRANGELL

INCORPORATED MAY 30, 2008

P.O. BOX 531 (907)-874-2381
Wrangell, AK 99929 FAX (907)-874-3952

City and Borough of Wrangell, Alaska

Corrective Action Plan Year Ended June 30, 2019

Name of Contact Person: Joyce Mason
Finance Director
jmason@wrangell.com
907-874-2381

Finding 2019-001 - General Ledger Reconciliation and External Financial Reporting - Internal Control over Financial Reporting - Material Weakness

Corrective Action Plan

During the transition of Finance Directors, the general ledger was not reconciled or reviewed as planned. The Finance Director will determine the cause of the beginning balances of fiscal year 2019 misstatement and correct with the yearend journal entries. Internal Control policies and procedures specific for the Borough have been adopted by the Finance Department in September 2019.

Planned Corrective Action

Staff will continue to follow the internal control policies. At the completion of the fiscal year 2019 audit, balances will be verified with the accounting system. During the preaudit reconciliation for subsequent years all accounts will be reconciled.

Expected Completion Date

Currently in process in fiscal year 2020.

Finding 2019-002 - Journal Entry Review and Approval, and Support - Internal Control Over Financial Reporting - Significant Deficiency

Corrective Action Plan

The accounting system is able to allocate actual costs during the initial processing, therefore eliminating most journal entries that were booked in previous years. These processes have been set up during the fiscal year 2020.

Planned Corrective Action

The accounting staff will enter the journal entries needed and the Finance Director will approve. Supporting documentation will be generated from the accounting software and filed with the journal entry.

Expected Completion Date:

Currently in process in fiscal year 2020.



CITY AND BOROUGH OF WRANGELL

INCORPORATED MAY 30, 2008

P.O. BOX 531 (907)-874-2381
Wrangell, AK 99929 FAX (907)-874-3952

City and Borough of Wrangell, Alaska

Corrective Action Plan, continued Year Ended June 30, 2019

Finding 2019-003 - Types of Services allowed and Unallowed - Internal Control Over Compliance - Significant Deficiency

Corrective Action Plan

All expenditures are approved with signatures on the invoices and account coding by the department managers who are responsible for the expenditure. The Finance Director approves the expenditures for payment before disbursements are made.

Planned Corrective Action

All procurement policies are followed by the departments purchasing items or entering into contracts for services. The corresponding invoices and contracts are reviewed and approved by the department managers and the Finance Director.

Expected Completion Date:

Currently in process in fiscal year 2020.

Finding 2019-004 - Material Weakness in Internal Control over Compliance, Material Noncompliance - Reporting

Corrective Action Plan

Pre audit reconciliation will be completed in a timely manner to enable the CPA firm to complete the audit with the time limits.

Planned Corrective Action

Management will work with the audit firm to complete the audit within the time frame.

Expected Completion Date:

Currently in process in fiscal year 2020.

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	August 11, 2020
	<u>Agenda Section</u>	13

Approval to Negotiate Sale, Lease or Access Easement, Addressing Borough Access and Utility Easements Requirements, for a Portion of Lot 11, Block 83, USS 1119 with Jim and Sue Nelson

SUBMITTED BY:

Lisa Von Bargaen, Borough Manager

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 20: \$	FY 21: \$	FY22: \$
-----------	-----------	----------

Amount Budgeted:

	FY20 \$XXX
--	------------

Account Number(s):

	XXXXXX XXX XXXX
--	-----------------

Account Name(s):

	Enter Text Here
--	-----------------

Unencumbered Balance(s) (prior to expenditure):

	\$XXX
--	-------

Reviews/Approvals/Recommendations

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

ATTACHMENTS: 1. Purchase Request from the Nelsons; 2. Arial Image of Location; 3. Photos of the Area; 4. Water Main Asbuilt; 5. Staff Report to P&Z Commission; 6. P&Z Action Memo to the Assembly

RECOMMENDATION MOTION:

Move to Approve the Negotiation of the Sale, Lease or Access Easement, Addressing Borough Access and Utility Easements Requirements, for a Portion of Lot 11, Block 83, USS 1119 with Jim and Sue Nelson.

SUMMARY STATEMENT:

Jim and Sue Nelson have requested to purchase the approximate 1,600 square foot portion of land directly adjacent to the property they own. This small triangular-shaped piece of land sits in between the Nelson's property and the WML&P switch yard. The Nelsons are requesting the property because the driveway access to their property is located on this small parcel. The Nelson's made this request several months ago, but action was postponed while the Borough had the property appraised and considered purchasing the property from the Nelsons for potential expansion needs with the Electric Department.

Although the property serves as essential access for the Nelsons, it also serves as a critical utility pathway for the Borough. A major water mainline and electrical line run through this small parcel. Access to the back side of the switchyard, if necessary, would also be accessed here. For these reasons, Borough Administration has significant concern with the idea of selling the property.

Admittedly a completely different parcel, the Nelsons own the property directly adjacent to the Powerhouse Buildings, off of Case Avenue. The Nelsons have been amenable to allowing access, with permission, so WML&P staff and contractors can access the buildings for maintenance purposes. But, some sort of long term access agreement should be negotiated.

The Planning & Zoning Commission took action and recommended in favor of selling the property to the Nelsons, with the condition that the utility issues and the access issue be adequately addressed.

If the property is sold to the Nelsons, a utility and access easement will need to be platted on the property to ensure the City will have unencumbered access for utility maintenance, repair and replacement needs. This makes the parcel unusable, except as access, as no improvements could be made. For this reason, Administration is inclined to support an access easement being granted to the Nelsons, rather than selling the property.

This item is before the Assembly to determine if approval will be granted to move forward with the negotiation process for sale, lease or an easement. Moving forward, an appraisal will need to be done so the value of the property is known, and a resolution authorizing the divestiture of the land must be passed by the Assembly.

City and Borough of Wrangell

Date: June 5, 2020

To: Planning and Zoning Commission

From: Carol Rushmore, Economic Development Director

Re: Review of a request by Jim and Sue Nelson to purchase City Land adjacent to the switch yard near Public Works.

Background: The applicants are requesting to purchase a sliver of City owned land through which their driveway is located.

The Planning and Zoning Commission will make a recommendation to the Assembly to sell, lease, develop an easement or deny request.

The original proposal was before the Commission in December 2019, but it was withdrawn due to negotiations between Mr. Nelson and CBW for lower and upper lots owned by Mr. Nelson.

Review Criteria:

Single Family Residential: Chapter 20.16

Industrial district: Chapter 20.48

Standards: Chapter 20.52

RECOMMENDED MOTION: Move to recommend to the Assembly to enter into negotiations with Mr. Nelson to sell or lease the requested land, and address the access and utility issues associated with the water main and electrical facilities.

Findings of Fact:

The applicants are seeking to purchase approximately 1600 square feet of triangular land in order to have control over access to their property. Their driveway and parking area is currently located on City land.

Jim and Sue Nelson made the initial request to purchase the City land in November 2019. It was on the Planning and Zoning Commission agenda in December but was postponed due to further review and the City investigating the potential purchase of the Nelson property adjacent to the Public Works and Electrical facilities for future use. The Nelson's own, in addition to the lots associated with the residence, own the lower lot between the house and Case Avenue. The Assembly ultimately decided against purchasing the lower lot along Case Ave and the lots associated with the residential structure.

There are several options open to the City when considering their request: 1) Sell the sliver that is needed; 2) lease the same area; 3) provide an easement for continued access use; 4) deny sale/lease/easement 5) negotiate a variation of any of the above to provide the necessary access to Mr. and Mrs. Nelson. In initial discussions with Electrical Superintendent Mr. Rhoades, he is open to the idea to provide ongoing access, however has provided issues for consideration which are described below. Additional investigation and due diligence regarding property boundaries, utilities,

and access issues are on-going with Mr. Rhoads, Public Works Director Rolland Howell and Borough Manager Lisa Von Bargen. The Nelson's provided the attached drawings in November 2019 with their initial request.

There are several items that need to be considered if approving the requested land sale:

- 1) A replat of the existing lots and an appraisal for the land area requested for purchase would need to occur at the expense of the applicant.
- 2) There is a 10" City water main that runs along the mutual property line of the lower lot and the electrical plant property boundary, but also along the boundary line with the residence or at least within the parcel requested for purchase. Staff is waiting for the asbuilt drawing of the water main and additional information from the Public Works Director. This water main is one of the primary mains that feed downtown and is comprised of the original asbestos tiles. There is no doubt that a replacement will be required, the question is when.
- 3) There is a ROW surveying monument just west of the Zimovia Hwy sidewalk that was uncovered when a recent survey of the CBW/Nelson mutual property line was performed on 6/8/2020. Electrical Superintendent has requested that sale of property should not go south of this monument (toward the switch yard). The reason for this is need for future access to the Transformer in the area, and any access to the SEAPA sub-station that might be required.
- 4) If the land is sold to the applicants, both the Electrical Superintendent and Public Works Director are requesting an easement for utility and access be placed on the sold parcel to ensure future access to the water main and for electrical needs.
- 5) As part of any land sale or lease, the Electrical Superintendent and Public Works Director are also requesting negotiations with the applicants to include an access/utility easement on the mutual property boundary of the lower lot to ensure not only access to the water main for repairs and replacement but to allow access to the WML&P Transformer Farm, on the north side of the Old Concrete Powerhouse. The present property line is approximately 38" – 40" from the existing Transformer Farm northern fence. WML&P needs closer to 120". A crane will be required to lift and replace, in the event a Transformer needs to be changed out. Nothing in our fleet is capable of handling the weight associated with these Transformers. The available cranes presently in Wrangell require a wide foot print to operate.

Once the additional information pertaining to the water main as-built and any other necessary information associated with this request is provided, Staff will forward that information on to the Commission.

City and Borough of Wrangell, Alaska

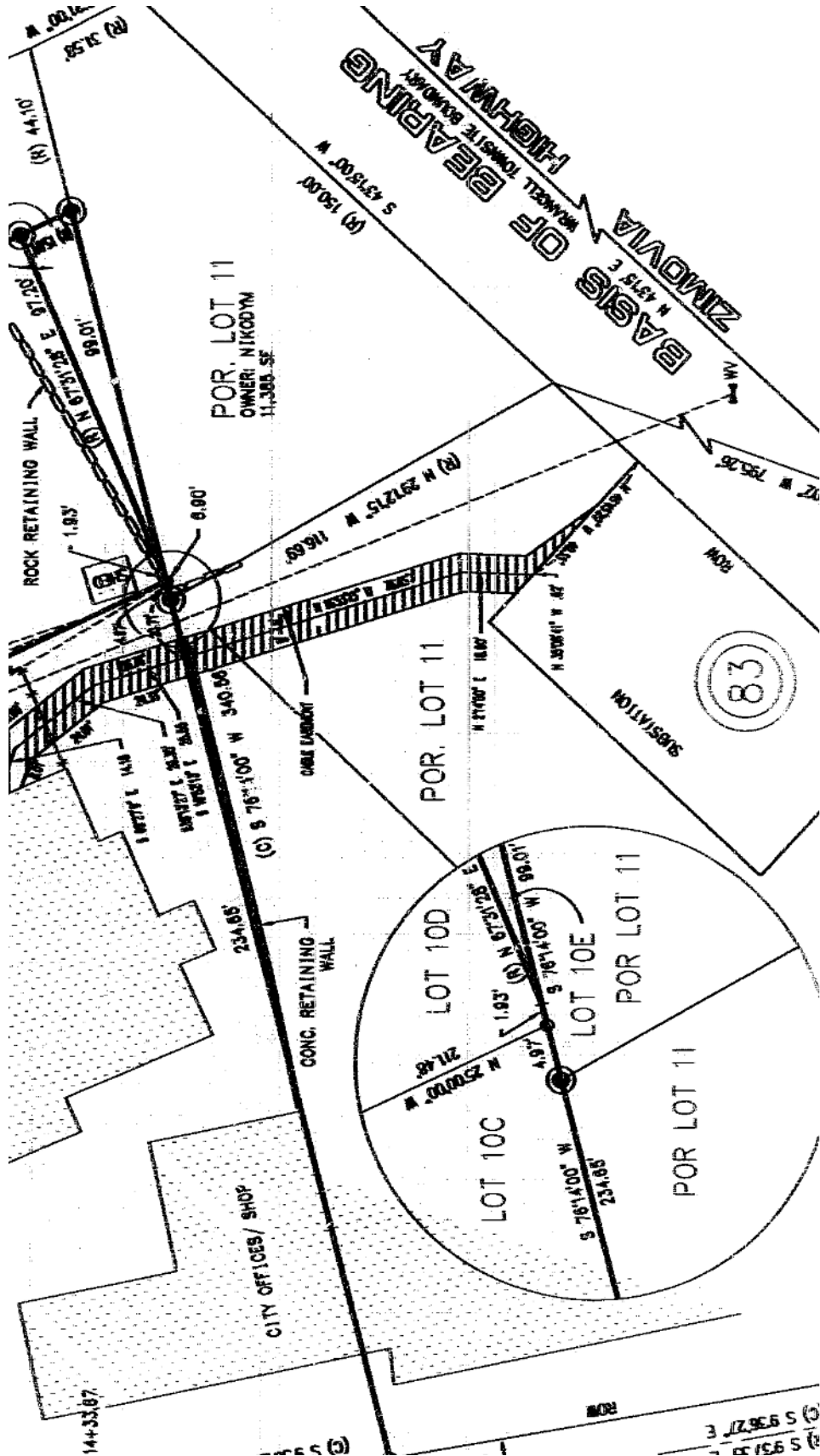
Date: June 25, 2020

To: Borough Assembly

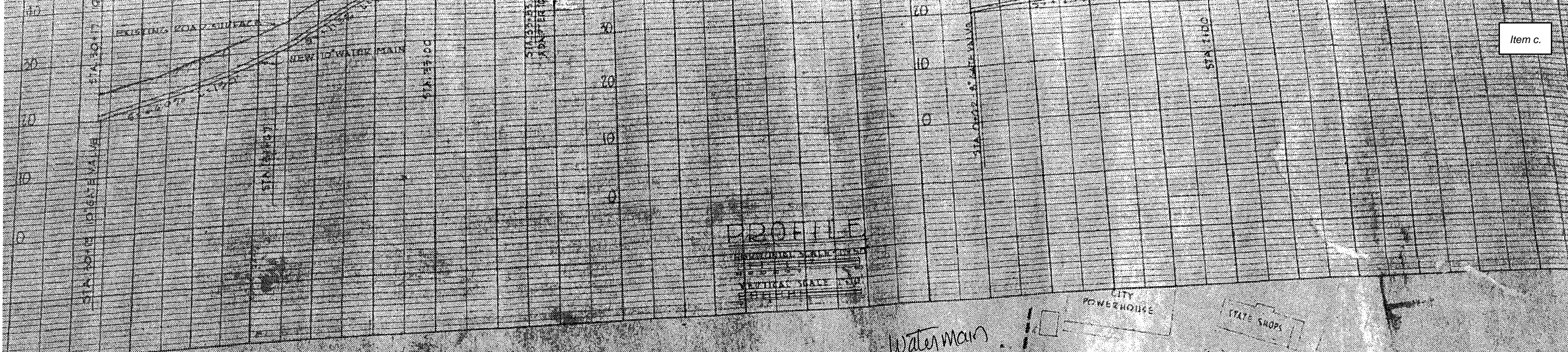
From: Carol Rushmore, Economic Development Director

Re: Request by Jim and Sue Nelson to purchase a portion of Lot 11, Block 83, USS 1119, City owned land adjacent to the electrical switch yard near Public Works.

The Planning and Zoning Commission at their regular meeting of June 11, 2020 unanimously approved to recommend to the Assembly to enter into negotiations with Mr. Nelson to sell or lease the requested city owned land, and address the access and utility issues associated with the water main and electrical facilities.







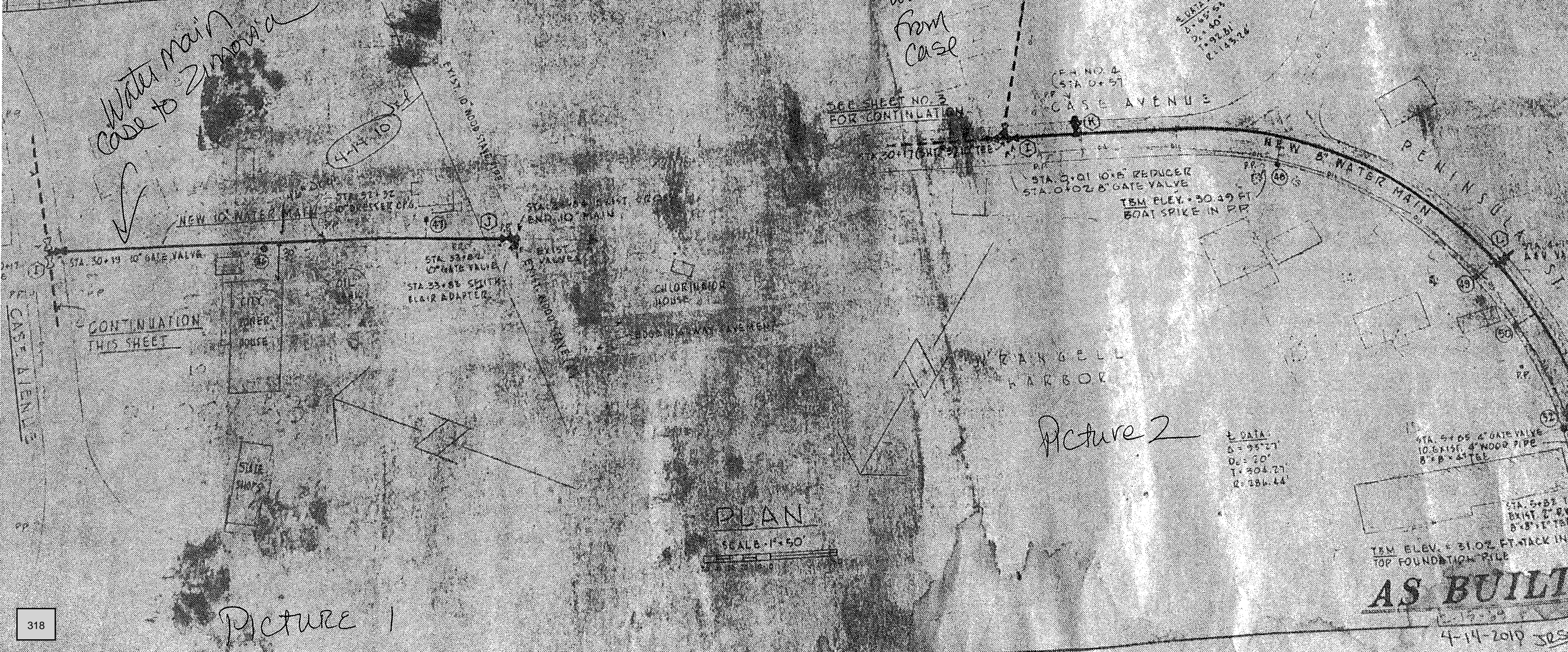
PROFILE

VERTICAL SCALE	1\"/>
HORIZONTAL SCALE	1\"/>

*Water main
Case to Zimovia*

*Water main
from
Case*

SEE SHEET NO. 3
FOR CONTINUATION



PLAN

SCALE 1\"/>

Picture 2

Picture 1

AS BUILT

4-14-2010 325

CITY AND BOROUGH OF WRANGELL, ALASKA

Item c.



1 inch = 33.333333 feet

319 : 12/10/2019

Public Map



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

Carol Rushmore

From: Jim Nelson <nelson74@gci.net>
Sent: Friday, November 8, 2019 2:38 PM
To: Carol Rushmore
Subject: Re: property

Carol attached are the two pictures with markings in blue and yellow of what I would like to obtain from the borough. We would like to obtain this small section to straighten property line and full access to the driveway that we have used for many years.

Thanks,
 Jim



Sent from my iPhone

On Nov 8, 2019, at 12:34 PM, Carol Rushmore <ecodev@wrangell.com> wrote:

Jim and Sue,
 Good morning or afternoon where you are,...

So.. attached is the most recent plat I have for the properties surrounding your property... and an aerial. I do not have a recent survey of your property specifically. As Rod and I were talking yesterday, we both were not 100% sure exactly what land area you are wanting to buy... so we need something specific from you that can be reviewed so we can respond and say yes, no, here are issues, or how about this and move it on. I need you to write me an email identifying exactly what you are requesting – to purchase or obtain an easement for what and why. And then draw the area you want to purchase on the plat and return both to me. If you can't scan and send back.. just take a cell phone picture of it

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	August 11, 2020
	<u>Agenda Section</u>	13

Approval of Second Modification to Wrangell Marine Service Center Mill Dock 1 Lease, as requested by Steve Thomassen

SUBMITTED BY:

Kim Lane, Borough Clerk

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 20: \$	FY 21: \$	FY22: \$
-----------	-----------	----------

Amount Budgeted:

	FY20 \$XXX
--	------------

Account Number(s):

	XXXXXX XXX XXXX
--	-----------------

Account Name(s):

	Enter Text Here
--	-----------------

Unencumbered Balance(s) (prior to expenditure):

	\$XXX
--	-------

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission Review
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Second Modification; 2. Original Lease with first Modification.

RECOMMENDATION MOTION:

Move to approve the Second Modification to Wrangell Marine Service Center Mill Dock 1 Lease, as requested by Steve Thomassen

Summary Statement:

The City received notification from Lynda Nore and Steve Thomassen that they had changed their business name in the Wrangell Marine Service Center from Alaska Special Sea Seafood to Crab Alaska, LLC on July 10, 2020.

The notification also included a copy of the required insurance and Alaska Business License.

Mr. Thomassen is current on his lease payments

Second Modification to the Facility Lease Agreement
in the Wrangell Marine Service Center (WMSC)
for Mill Dock Lot 1

This **second** modification to change the name of the Facility Lease Agreement is made and entered into as of July 28, 2020 by and among:

Crab Alaska, LLC (previously Alaska Special Sea Seafood), P.O. Box 424, Wrangell Alaska 99929.

Now therefore, both parties agree as follows:

First Modification (1-19-2018)

- A. Alaska Special Sea Seafood's entered into an original WMSC Facility Lease Agreement dated May 1, 2020 with the City and Borough of Wrangell as follows: Mill Dock Lot 1 – originally 50' x 80' (4000 square feet); and
- B. On January 19, 2018, modification 1 changed section 1, Duration, of the original agreement and changed Section 2, Leased Property, by granting additional square footage. Both amendments are as follows and are reflected in the original agreement:
 - a. Section 1, Duration: This lease shall be in effect for an additional five years, more specifically, from the date shown above until the 1st day of May 2020.
 - b. Section 2, Leased Property: The property subject to this Lease is described as: Mill Dock, Lot 1, from 50' x 80' (4000 square feet) to 5,140 square feet. The monthly lease amount will increase from \$360.00 per month + tax to \$411.20 per month + tax.

Second Modification (July 28, 2020)

- C. **The City and Borough of Wrangell received notification from Mr. Thomassen that Alaska Special Sea Seafood's had changed their name to Crab Alaska, LLC as of June 23, 2020; and**
- D. **Upon execution, this second amendment will become an attachment to the original agreement, dated May 1, 2012.**

 Steve Thomassen, Lessee

 Date

Stephen Prysunka, Mayor

Date

(Attest) Kim Lane, Borough Clerk

**First Modification to the Facility Lease Agreement
to Wrangell Marine Service Center (WMSC)
Facility Lease Agreement**

This **first** modification to extend the duration and modify the square footage of the Facility Lease Agreement is made and entered into as of January 19th, 2018 by and among:

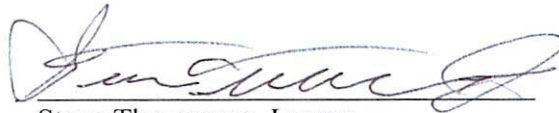
Steve Thomassen, Jr., dba Alaska Special Sea Seafoods, P.O. Box 468, Wrangell, Alaska 99929, and the City and Borough of Wrangell, Alaska, P.O. Box 531, Wrangell, Alaska 99929.

Now therefore, both parties agree as follows:

- A. Steve Thomassen, Jr. entered into an original WMSC Facility Lease Agreement dated May 1, 2012 with the City and Borough of Wrangell as follows: Mill Dock Lot 1 – originally 50' x 80' = 4000 square feet;
- B. **This amendment changes section 1, Duration, of the original agreement and changes Section 2, Leased Property by granting additional square footage. Both amendments are as follows and are reflected in the original agreement:**

Section 1, Duration: This lease shall be in effect for an additional five years, more specifically, from the date shown above until the 1st day of May, 2022.

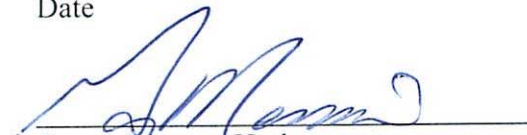
Section 2, Leased Property: The property subject to this Lease is described as: Mill Dock, Lot 1, from 50' x 80' = 4,000 square feet (\$360.00 per month), to 5,140 square feet (\$411.20 per month).



Steve Thomassen, Lessee

1-17-18

Date




Greg Meissner, Harbormaster
City and Borough of Wrangell

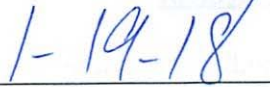
1-17-18

Date

Attest:


Kim Lane, MMC, Borough Clerk

Date:



**WRANGELL MARINE SERVICE CENTER (WMSC)
FACILITY LEASE AGREEMENT**

This Lease is entered into on the 1 day of May, 2017, by and between the City and Borough of Wrangell (hereinafter "Lessor"), a municipal corporation, and Steve Thomassen, Jr., dba Alaska Special Sea Seafoods (hereinafter "Lessee"), a business owner, doing business in the State of Alaska, for purpose of leasing borough-owned land in Wrangell. The parties hereby agree to the following conditions:

1. DURATION

This Lease shall be in effect for a five year term, more specifically, from the date above until the 1 day of May, 2017.

2. LEASED PROPERTY

The property subject to this Lease is described as: Mill Dock, Lot 1, 50' x 80'

3. PERMISSIBLE USES

A. Lessee shall utilize the property only for the purpose of conducting a seafood processing business. Accessory uses of the property are allowed if pre-approved in advance in writing by the Borough Assembly and/or Port Commission.

B. Lessee agrees to abide by all Federal, State, and local laws in the operation and maintenance of the permitted commercial activity.

C. The Lessor does not warrant that the property is suitable for the purposes sought. Lessee assumes all risks associated with the location of the leased premises.

4. CONDITIONS OF LEASING

A. Lease payments shall be in the amount of \$320.00, payable in advance on the 10th day of each month.

B. Lessee shall comply with all rules and yard Best Management Practices as set forth by the Harbor Department or Port Commission.

C. Lessee must sign and agree to fully comply with the WRANGELL MARINE SERVICE CENTER (WMSC) FACILITY USE AGREEMENT.

5. RENEWAL

A. The Lease may be renewed at the option of the Lessor upon written request by the Lessee within at least sixty (60) days of the expiration of the current term, provided that the Lessee is current in the payment of all fees, and that the Lessee has been compliant with all yard rules and all provisions of this agreement as determined by the Port Commission.

B. The terms and conditions of this Lease for each renewal term shall be identical with the original term except for the lease payment.

6. OPERATION AND MAINTENANCE

A. Lessee shall at all times provide sufficient personnel to operate and maintain the leased premises. Lessee shall keep and maintain the leased premises in good, clean, safe, and sanitary condition.

B. Items stored on the leased premises must be directly related to the commercial business operating on the property.

C. Lessee shall be responsible for any and all special assessments for public improvements which may be made against the leased premises during the term of this Lease or any option to renew by the Lessee.

D. Lessee shall pay all property taxes owed on the leased premises in accordance with the Wrangell Municipal Code. Lessee shall also collect and remit sales tax in accordance with Wrangell Municipal Code.

E. Lessee shall promptly repair, rebuild, or restore the leased premises, facilities or surrounding property damaged or destroyed by any event whatsoever, with the exception of events caused by the act, error, or omissions of Borough employees, contractors or representatives, or by inherent condition of normal wear and tear.

F. Lessor may, at all reasonable times and without prior notice, enter upon and inspect the leased premises. If the Lessor demonstrates that the Lessee has failed to perform maintenance or repair work required under the Lease, and if the Lessee, after prior notice of the deficiencies, fails to correct the deficiency or to begin corrective action within a reasonable time, the Lessor may enter any part of the Leased premises and perform the necessary work. The Lessee shall reimburse the Lessor for all reasonable expenses incurred by this work.

7. INDEMNITY AND INSURANCE

A. Lessee shall defend, indemnify, and hold harmless the Lessor from any and all claims or actions for injuries or damages sustained by any person or property arising, or in connection with, or incident to the operation of the leased premises.

B. Lessee shall provide adequate liability property and personal injury damage insurance as described below. The insurance shall not contain any exclusions for pollution, environmental impairment, or nuisance. The Lessor shall be listed as an additional insured on this policy. Proof of such insurance shall be provided to the Lessor as a condition of entering into the Lease. Lessee must notify the Lessor thirty (30) days in advance of any cancellation or alteration of such insurance. Failure to maintain insurance as specifically described in this section shall constitute default by Lessee.

C. Lessee shall keep the leased premises insured at Lessee's expense against fire and other risks covered by a standard fire insurance policy with an endorsement for extended coverage. Lessee covenants that it shall maintain at all times and pay the premiums on such policy or policies of casualty insurance to the building and leased premises designated the Lessor as loss payee, said policy to be in such amount and contain such terms as shall be from time to time determined sufficient by the Lessor. Lessee shall furnish the Lessor with a copy of said policy and all amendments or modifications thereto.

D. INSURANCE REQUIREMENTS

The Lessee shall not commence with use of the City and Borough's facility/land until the Lessee has obtained the insurance required under this contract. All coverage shall be with insurance carriers licensed and admitted to do business in the State of Alaska. All coverage shall be with carriers acceptable to the City and Borough of Wrangell. The required lines and limits of insurance are as follows:

1. **General Liability Insurance:** The User shall procure and maintain during the life of this agreement, General Liability Insurance on an "occurrence basis" with limits of liability not less than \$ 1,000,000 per occurrence and/or aggregate combined single limit, personal injury, bodily injury and property damage.
2. **Motor Vehicle Liability Insurance:** The user shall procure and maintain during the life of this agreement, Motor Vehicle Liability Insurance, including applicable no fault coverages, with limits of liability of not less than \$1,000,000 per occurrence combined single limit. If the vehicle is a boom truck or is a boom truck combination, the policy must contain **LOAD/UNLOAD** coverage.

3. **Workers Compensation Insurance:** If the facility user has employees, they shall procure and maintain during the life of this agreement, Workers Compensation Insurance, including Employers' Liability Coverage, in accordance with all applicable statutes of the State of Alaska.
4. **Additional Insured:** General liability insurance and vehicle liability insurance, as described above, shall include an endorsement stating the following shall be an Additional Insured:

The City and Borough of Wrangell, its elected and appointed officials, all employees and volunteers, all boards, commissions and/or authorities and board members, including employees and volunteers thereof.

This coverage shall be primary to the Additional Insured's, and not contributing with any other insurance or similar protection available to the Additional Insured's, whether the other available coverage be primary, contributing or excess.

5. **Cancellation Notice:** General liability insurance and vehicle liability insurance, as described above, shall include an endorsement stating the following: "Sixty" (60) days advance written notice of cancellation, non-renewal, reduction and/or material change shall be sent to: Greg Meissner, Harbormaster, City and Borough of Wrangell, PO Box 531, Wrangell, AK 99929
6. **Proof of Insurance Coverage:** Prior to commencement of any seafood processing activities at the WMSC, the user shall provide the City and Borough of Wrangell with certificates of insurance and/or policies, acceptable to the City and Borough of Wrangell, for each of the insurance policies described above.

8. ENVIRONMENTAL INDEMNITY

A. Lessee acknowledges and agrees that environmental contamination may exist on or adjacent to the leased premises. Lessor has not made, and Lessee has not relied on, any representations as to the presence, absence, nature, or extent of any such environmental contamination by Lessor. Lessee hereby expressly assumes the risk that any such environmental contamination may cause loss of or damage to Lessee's real and personal property and improvements and may render the leased premises unfit for Lessee's purposes.

B. Lessee shall use, store, handle, and deal with all Environmental Substances (as defined below) in compliance with all Environmental Laws (as defined below). Lessee shall take prompt and responsible action to correct any noncompliance reported by Lessee or alleged by DEC or EPA with any requirements of any Environmental Law or any contamination or pollution caused by a release (as defined below) of an Environmental Substance. Lessee shall obtain all necessary permits, licenses, and other authorizations issued pursuant to Environmental Laws required for Lessee to own or operate the leased premises. Operation of the leased premises shall be in compliance with any terms and/or conditions of such permits, license, and other authorizations. "Environmental Laws" means all federal, State, or local laws, statutes, ordinance, codes, rules, regulations, orders, decrees, and directives imposing liability or standards of conduct for or relating to the protection of health, safety, or the environment. "Environmental Substances" include without limitation any substance, material, waste, pollutants, contaminant or chemical, regardless of how it is referred to or defined, that is regulated in, or pursuant to, any Environmental Laws. "Release" includes an actual or potential

discharge, deposit, spill, leak, pumping, pouring, emission, emptying, injection, escape, leaching, seepage, or disposal which is or may be in breach of any Environmental Law, regardless of cause. "Lessee" includes Lessee, any subsidiaries of the Lessee, any partnership or joint ventures involving the Lessee, Lessee's agents, representatives, employees, invitees, or contractors or any agents, representatives, employees, invitees, or contractors of Lessee's subsidiaries, partnerships, or joint ventures.

C. Lessee acknowledges and agrees that the creation, use, handling, storage, release, and disposal of waste, garbage, pollutants, and toxic or hazardous substances, and the investigation, remediation, and clean-up of environmental contamination, are governed by a wide variety of Environmental Laws. Lessee shall comply with all Environmental Laws and exercise the highest degree of care in the use, handling, and storage of hazardous substances and Environmental Substances and shall take all practicable measures to minimize the quantity and toxicity of hazardous substances and Environmental Substances used, handled, or stored on the leased premises.

D. Lessee shall defend, indemnify, and hold harmless Lessor from and against all claims, including nuisance described in 9 of this Lease, liabilities, suits, obligations, fines, judgments and penalties (and any other expenses, including attorneys' fees and other costs of litigation, raised, sought, or imposed by third parties in connection with Lessee's violation of any Environmental Laws or in connection with Lessee's creation, use, handling, storage, release, or disposal of any waste, garbage, pollutants, or toxic or hazardous substances (regardless of whether such creation, use, handling, storage, release, or disposal violated an Environmental Law) on the leased premises or in connection with Lessee's use of the leased premises or by any persons or entity associated with the Lessee as outlined in paragraph 8.B above.

E. Nothing in this Lease alters any obligation Lessor or Lessee may have to investigate, remediate, or clean up any environmental contamination that may exist on the leased premises.

9. WASTE AND NUISANCE PROHIBITED

During the term of this Lease, Lessee shall comply with all federal, State, and local laws affecting the leased premises, the breach of which might result in any penalty on Lessor or forfeiture of Lessor's title to the leased premises. Lessee shall not commit, or suffer to be committed, any waste on the leased premises, or any nuisance. Lessee shall not operate the leased premises in any manner which might constitute a nuisance.

10. ABANDONMENT OF LEASED PREMISES

Lessee shall not vacate or abandon the leased premises at any time during the term of this Lease. If Lessee shall abandon, vacate, or surrender the leased premises, or be dispossessed by process of law or otherwise, any personal property belonging to Lessee and left on the leased premises shall be deemed to be abandoned, and at the option of the Lessor, the personal property shall become the property of the Lessor, except such property as may be encumbered to the Lessor. Lessee agrees to defend, indemnify, and hold harmless the Lessor for any harm, damage, or injury to person or property, alleged to arise out of the actions of the Lessee in vacating or abandoning the leased premises, and as to any harm, damage, or injury to person or property arising out of the condition of the property at the time of vacating or abandoning the leased premises.

11. LIENS

Except with respect to activities for which Lessor is responsible, Lessee shall pay all claims for work done on and for services rendered or material furnished to the leased premises,

and shall keep the leased premises free from any liens. If Lessee fails to pay such claims or to discharge any lien, the Lessor may do so and collect the cost as additional rent. Any amount so added shall bear interest at the highest legal rate as allowed by law from the date of payment by the Lessor. Any amount paid by the Lessor on behalf of the Lessee shall be payable on demand. Such action by the Lessor shall not constitute a waiver of any right or remedy which the Lessor may have on account of Lessee's default.

12. LESSOR'S RIGHTS UNDER THIS LEASE

A. The Lessor may sue periodically to recover damages during the period corresponding to the remainder of the Lease term, and no action for damages shall bar a later action for damages subsequently accruing.

B. If Lessee fails to perform any obligation under this Lease, the Lessor shall have the option to do so after twenty (20) days written notice to Lessee. All of the Lessor's expenditures to correct the default shall be reimbursed by Lessee on demand with interest at the highest legal rate of interest allowed by law from the date of payment by the Lessor. Such action by the Lessor shall not waive any other remedies available to the Lessor because of the default.

C. All remedies in this Lease shall be in addition to and shall not exclude any other remedy available to the Lessor under any applicable law.

13. GOVERNING LAW

The laws of the State of Alaska shall govern the construction and interpretation of this Lease. The Superior Court for the State of Alaska, First Judicial District at Wrangell, Alaska, shall be the exclusive court for jurisdiction and venue of any and all actions of any kind and any nature arising out of or related to this Lease. The parties agree that trial of any action filed shall be in Wrangell, Alaska.

14. DEFAULT

If the Lessor determines that the provisions of the Lease are not being met and attempts to resolve the dispute in a reasonable manner are unsuccessful, written notice shall be given to the Lessee stating the nature of the deficiency and the necessary corrective action. Lessee shall either take immediate corrective action or respond to the Lessor within ten (10) calendar days stating the reason for the noncompliance and a schedule for compliance. If the Lessor determines that this response is unacceptable, the Lessor shall give Lessee written notice of default and the Lease is terminated. Lessee shall have a reasonable amount of time to remove all personal property. If the personal property is not removed within the time stated in the notice of default, the Lessor may take possession of the property.

15. TERMINATION

Each party shall have the right to terminate this Lease upon providing written notice of the intent to terminate sixty (60) days prior to the date of termination.

16. NOTICE

All notices and requests concerning this lease shall be in writing and addressed as follows:

Lessee: Steve Thomassen, Jr.
 Dba Alaska Special Sea Seafoods
 P.O. Box 468, Wrangell, AK 99929

Lessor: City and Borough of Wrangell
 P.O. Box 531, Wrangell, AK 99929

17. MISCELLANEOUS

- A. This lease cannot be assigned without prior written consent of the other party.
- B. The failure of either party at any time to enforce a provision of this lease shall in no way constitute a waiver of the provision, nor in any way affect the validity of the lease or any part of the lease, or any right of the party thereafter to enforce each and every provision hereof.
- C. If any term of this lease is held to be invalid, void or unenforceable by a court of competent jurisdiction, the remaining provisions of the lease shall be valid and binding upon the parties.
- D. The provisions of this lease are and will be for the benefit of the Lessor and Lessee only and are not for the benefit of any third party, no third party shall have the right to enforce the provisions of this lease.

The Lessee acknowledges that the Lessee has read and understands the terms of this lease and has had the opportunity to review this lease with counsel of his/her choice, and is executing this lease of his/her own free will.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by the duly authorized representative(s) signing below.

Date: August 9, 2012

City and Borough of Wrangell, Alaska
Lessor

Attest:

Kim Flores
Kim Flores
Borough Clerk

By Timothy D. Rooney
Timothy D. Rooney
Borough Manager

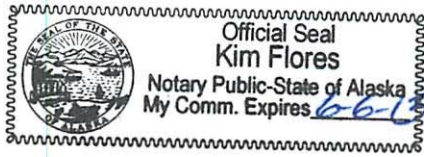
The foregoing instrument was acknowledged before me this 9th day of August, 2012, by **Timothy D. Rooney** and **Kim Flores**, Borough Manager and Borough Clerk, respectively, of the City and Borough of Wrangell, Alaska, an Alaska home rule municipal corporation, on behalf of the corporation.



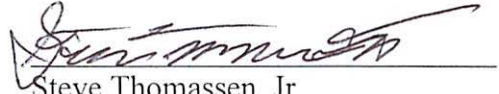
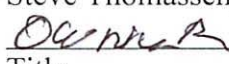
Carol Bean
Notary Public for Alaska
Commission expires: 3/23/2014

Date: August 9, 2012


Steve Thomassen, Jr.
Dba Alaska Special Sea Seafoods
Lessee



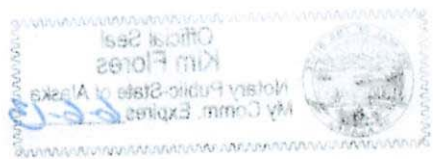
By


Steve Thomassen, Jr.

Title

The foregoing instrument was acknowledged before me this 9th day of August, 2012,
by Steve Thomassen, Jr.


Notary Public for Alaska
Commission expires: 6-6-2013

Notary Public State of Alaska
My Comm. Expires 12-31-2011
Official Seal
Kim Flores
Notary Public State of Alaska
My Comm. Expires 12-31-2011



Notary Public State of Alaska
My Comm. Expires 12-31-2011
Official Seal
Kim Flores
Notary Public State of Alaska
My Comm. Expires 12-31-2011

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	August 11, 2020
	<u>Agenda Section</u>	13

Approval of a Professional Services Agreement with Black Point IT Services for Managed IT Services in the Amount of \$52,140

SUBMITTED BY:

Joyce Mason, Finance Director

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 20: \$	FY 21: 52,140	FY22: \$
-----------	---------------	----------

Amount Budgeted:

	FY21 \$52,140.00
--	------------------

Account Number(s):

	11000 003 7503
--	----------------

Account Name(s):

	Enter Text Here
--	-----------------

Unencumbered Balance(s) (prior to expenditure):

	\$XXX
--	-------

Reviews/Approvals/Recommendations

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

ATTACHMENTS: Blackpoint-IT IT Managed Contract

RECOMMENDATION MOTION: Move to approve Blackpoint-IT's Professional Service Agreement for IT support.

SUMMARY STATEMENT: Information Technology Managed Services

The world of technology is forever changing, and many municipalities and private businesses are choosing to contract with outside companies for IT support, hardware maintenance and security issues. Also, there are few trained information technology people to hire as employees in Southeast Alaska.

The Borough staff contacted two IT firms to solicit a contract for services; Alaska Technical Solutions, Juneau, and Blackpoint-IT, Kent WA. The services requested are server monitoring and maintenance, workstation installation and maintenance, backup services, and full-Service Desk Support.

The attached contract is with Blackpoint-IT which I have worked with for over ten years. They can offer 24/7 service and have multiple IT engineers to help if our designated engineer is not available. The contract will provide continual support for the information technology for the entire borough. Blackpoint-IT will be available for the staff to call a help desk with any questions about his or her inter office connections, email, desktop installations, updates, backups, and cyber security.

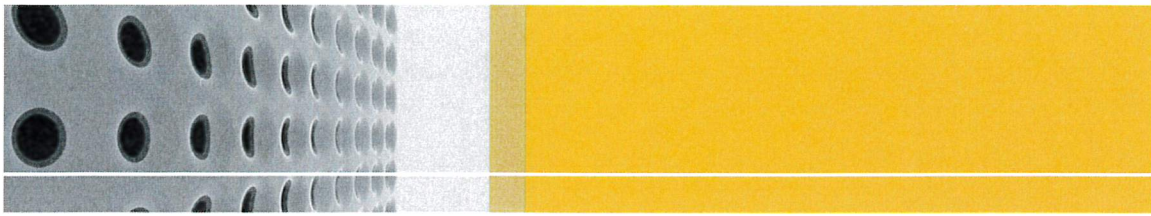
I will be the borough liaison with Blackpoint-IT to meet with the technology advisor at least monthly to coordinate any planning or issues during the contract. But the borough staff will have the option to call the help desk when needed. Mike Bowman was here this week to install the harbor server, project started in fiscal year 2020. He visited with the other departments as to their IT needs. Everyone seems excited to get help with their computers and network.

The contract information is attached. The information concerning the phone system support is information only as the borough has not included it in the current contract. If the phone service is more efficient and cost effective the support will be evaluated at a later date. The information below outlines the security component of the contract which is a high priority in today's cyber world.

Advanced Security - What is it?

- Traditional security
 - Firewalls, protect from the Outside threats trying to get in
 - Usernames and Passwords – controlled access
 - Anti-Virus, protection from known threats
 - Patching, protection from known vulnerabilities
 - Controlled physical access to servers and data
- Advanced security
 - A multi-layered approach looking at the behavior, tactics and technology of both Bad Actors and their Targets.
 - Analogy – a multi-layered approach to car safety
 - Number 1 – Driver training. Basic skills vs. Defense driving technics.
 - Number 2 – Safety equipment. Seat belts, air bags, anti-lock brakes, collision avoidance systems.
 - Number 3 – Insurance. Despite best efforts, accidents will still happen, how well you've prepared for a recovery dramatically affects the impact of the accident.
 - Advanced Security – training the end users
 - Email basics
 - Links
 - Attachments
 - Display names vs. email addresses
 - Spear phishing
 - Social engineering
 - Fear driven responses
 - Advanced Security – the toolset to compliment AV

- ThirdWall
 - Usage reporting, log on and log off tracking
 - Security policy deployment, encryption and portable storage controls
 - Huntress
 - Sophisticated breach detection
 - In depth analysis of OS registry, startup folders, scheduled tasks, services
 - Tracks persistent connections and malicious behaviors
 - Security Assessment – discover vulnerabilities before they are exploited
 - A review of firewall policies and features
 - Risk level reports on all servers and workstations
 - Measure password policies against current security best practices
 - Active Directory audit
 - Dark Web Monitoring
 - Identify breached or compromised security information
 - Alerts on newly compromised credentials
- Advanced Security – remediation and impact controls
 - ThirdWall
 - Automated network isolation
 - Remote remediation of active threats
 - Remote wipe options
 - Backup and recovery (business continuity) audit
 - Confirm what data is protected
 - Assess recovery times and locations
- Case Studies
 - Client 1 base level security
 - Ransomware attack
 - User initiated
 - Spread unchecked
 - All open shares, infected files and folders
 - Backups failed to recover many systems
 - Untested recoveries
 - Submitted insurance claim for over \$10k in labor fees
 - Client 2 Advanced security with MBC
 - Ransomware attack
 - User initiated
 - Spread limited the server it started on
 - Tools block spread of attack
 - System restored to previous restore point
 - Within two and a half hours, post initial alert, all systems recovered, and work continued
 - Cost \$0 – all recovery was included within BlackPoint IT services provided.



IT Managed Services Solution Proposal

Prepared for:

**Joyce Mason
City of Wrangell
PO Box 531
205 Brueger Street
Wrangell, AK 99929
United States**

Prepared by:

**Cheri Carr
BlackPoint IT Services
20435 72nd Avenue South, Suite 200, Kent, WA 98032
5/18/2020**

Date Prepared:

5/18/2020

Joyce Mason
City of Wrangell
PO Box 531
205 Brueger Street
Wrangell, AK 99929
United States

Dear Joyce:

Here is the quote you requested.

Within this proposal you will find the following:

- About Our Company
- BlackPoint IT Services Key differentiating Factors
- Benefits of Managed IT Services
- Solution Summary
- Your Assigned vCIO
- Server Management
- Service Desk Support
- Phone System Support
- Backups and Managed Business Continuity
- Advanced Security Services
- Critical Application Support
- Incidental Project Work
- Services Not Covered
- Onboarding and Network Standards
- Service Desk Policies
- Service Agreement Terms and Policies

Please contact me if I can be of further assistance.

Upon review, if you would like us to modify any of the contents of this proposal please feel free to contact me and I will address your requests.

Best Regards,

Cheri Carr
BlackPoint IT Services
clc@blackpoint-it.com

206.973.8084

Solution Summary

QTY	DESCRIPTION	UNIT PRICE	TOTAL PRICE
1	Base Contract Quarterly/Semi-Annual Strategic Business Reviews Automation tools Account administration Primary business location	\$600.00	\$600.00
5	Per Server: Managed Server Unlimited remediation for on site server Patching Monitoring Server optimization Asset reporting	\$275.00	\$1,375.00
30	Per User: Managed Office User Usage for office users who daily use the full office suite, email, and line of business systems Patch management Monitoring Desktop optimization Asset reporting Unlimited service desk remediation access	\$65.00	\$1,950.00
	Security Option (Requires Desktop Patching)		
35	Per Server/Desktop Advanced Security (5 Servers / 30 Workstations) Advanced malware detection Inclusive remediation (virus, malware and ransomware) Darkweb monitoring and alerting Annual security audits Security policy monitoring	\$12.00	\$420.00
SUBTOTAL			\$0.00
SALES TAX			TBD
TOTAL (ONE TIME)			\$0.00
MONTHLY COMMITMENT			\$4,345.00

Your Assigned Technology Advisor

BlackPoint will assist you in managing and guiding your technology decisions and be a resource to your in-house staff. The Technology Advisor or Virtual Chief Information Officer (vCIO) will be available to:

Facilitate Monthly, Quarterly or Annual Technology Planning

Create a technology plan to suit your objectives and business. You will have an opportunity to discuss strategic growth plans and additional ways that your business can leverage technology. The plan will include a road map, budget detail, schedules and other internal project initiatives with meeting monthly, quarterly or semi-annually depending on your needs.

Ensure Project Run Smoothly

Your advisor will act as light project management in concert with the project manager assigned reporting on the status and progress of the various technology projects you have with BlackPoint.

Act as an Advocate within BlackPoint

Your advisor will ensure your issues are resolved in a timely manner and projects or tickets complete on time, within SLAs and on budget.

Recommend Best in Class Solutions

Your advisor is there to recommend best in class supportable solutions. These solutions will have an eye on total cost of ownership for you the client and aim to drive down your total cost of IT and unanticipated downtime.

Act as a Project Manager on Non-BlackPoint Projects

Each company is different, if additional time is required to research projects, work with critical application vendors, manage projects not associated with BlackPoint we can work with you to set an average monthly budget according to your needs.

Server Coverage

If server coverage is selected for each server covered under the contract BlackPoint will manage and maintain your core infrastructure and perform the following tasks in accordance to our SLAs.

Firewall, Router, ISP and Switch Monitoring

BlackPoint will monitor your connections and alert on outages. In the event of an outage, BlackPoint will open trouble tickets with your ISP or data carrier and coordinate with your ISP to get outages resolved.

Server Monitoring

BlackPoint monitors your drive space, CPU, memory and other key Windows services to ensure your infrastructure is functioning within normal parameters.

Server Optimization

BlackPoint will perform automated server tune-ups to keep your system healthy.

Managed Switch Support

BlackPoint will manage VLANs/routing and will document switch configurations.

Software Patching

BlackPoint will install Microsoft security and critical operating system patches at agreed intervals, typically monthly and quarterly.

Virus, Spyware and Adware Management

BlackPoint will provide one anti-malware license per user and manage the anti-malware systems for you. The system will identify and remove most harmful malware and adware. Additional anti-malware licenses required will be billed per unit and calculated during monthly true ups.

Asset Reporting

BlackPoint provides historical and daily, real-time view on asset information. Clients will have access to a web-based tool to review their current assets. This includes real time reporting on installed server software.

Unlimited Server Incidents

Help desk for any server issue is available 24/7. There is no limit on the number of incidents.

Unlimited Onsite Server Incidents

We are there to monitor and respond to alerts and outages to maintain the health of your infrastructure.

User and Desktop Coverage

If desktop support is contracted with BlackPoint either Patch only support or Full-Service desk support must be selected. These plans cannot be combined at a single location.

Patch-Only Support

Software Patch Management

BlackPoint will monitor your desktops and laptops and install monthly Microsoft operating system patches. BlackPoint will work with you to ensure your workstations have the latest required Microsoft service packs and recommended security patches.

Workstation Optimization

BlackPoint will monitor connected desktops and laptops through our systems management software and perform automated tune-ups to keep your system healthy.

Asset Reporting

BlackPoint provides historical and daily, real-time view on all desktops and laptops information. Clients will have access to a web-based tool to review their current assets. This includes real time reporting on installed software.

Basic Virus, Spyware and Adware Management

BlackPoint will provide one anti-malware license per user and manage the anti-malware systems for you. The system will identify and remove most harmful malware and adware. Additional anti-malware licenses required will be billed per unit and calculated during monthly true ups.

Full-Service Desk Support

All the Features of Patch Only Support

BlackPoint includes the features of the patch only support above, patch management, workstation optimization, asset reporting and basic virus, spyware and Adware management tools.

User Account Administration

BlackPoint will handle add, move and change requests for passwords, new account setup and account removal for end users.

Email Protection

For each user BlackPoint will provide a spam-filtering license, which includes spam blocking, virus & worm scanning, content and attachment filtering, quarantine management, and 60-day message continuity.

Dedicated Support Team

BlackPoint has a dedicated service desk that will attempt to fix issues remotely. When required we will dispatch a technician onsite to solve issues.

Case Management

BlackPoint provides each authorized user access to our online case management system allowing visibility into the status of help desk requests. Resolution notes on each incident create a customized knowledge base accessible by your system administrators and end users.

Vendor Account Management

BlackPoint will act as the liaison between 3rd party application vendors under a maintenance or support agreement and your users. We will fully support remediation efforts as it relates to day-to-day operations*.

24/7 Technical Support

Our clients enjoy 24/7 coverage including Saturday, Sunday and holidays.

*Applications that generate a significant number of tickets or consume a significant amount of time as determined by BlackPoint may be required to be classified as a critical application and subject to additional fees.

Phone System Support

If you select to have your phone system supported, we have a dedicated team of telecom support professionals that can help you manage your on premise or cloud phone system. From simple adds moves and changes to call flows and bandwidth troubleshooting we are here to help.

On Premise Support

We will manage issues you have with your on-premise PBX including problems with outages, the main PBX hardware, call flows and troubleshooting.

Cloud VOIP Support

For Cloud VOIP based systems we will be your point of contact to work with you and your provider to fix issues related to service quality and feature use. We are here to resolve your issues.

Adds Moves and Changes

Our service desk will be available to complete basic adds moves and changes to your phone system such as programming a feature button or resetting a voicemail box. We will not cover programming related to addition of a new phone line or a new piece of equipment.

Advanced Feature Support

If you have questions about a feature that are minor in nature or you need a new guide, we can help point you in the right direction and get your issue resolved.

Call Quality and Bandwidth Troubleshooting

We will work with your bandwidth provider to help identify issues with call quality and get them resolved. We will be your point of contact, so you do not have to waste time tracking issues or deal finger pointing between providers.

Vendor Support

We are here to support you with your vendor so you do not waste your valuable time dealing with issues. We have experts who know phone systems and will get your problem resolved quicker and with less problems than trying to do it yourself!

Backups and Managed Business Continuity

BlackPoint IT Services has standardized on BlackPoint Private Cloud Backup and BlackPoint Managed Business Continuity (MBC) service for backup and disaster recovery.

BlackPoint Cloud Backup

Backup and Retention

BlackPoint will work with you to design a backup strategy to suit your needs including the servers to back up, frequency and number of generations of backup to store offsite.

24/7 Monitoring and Remediation

BlackPoint will monitor and remediate any issues with backups including synchronization issues and failure of backup verification 24/7. The Client will receive notification of failures not resolved within 36 hours.

Onsite Equipment Remediation

In the unlikely event of onsite device failure or malfunction, BlackPoint will provide a remediation services and if needed a replacement device at no additional charge.

In the Event of a Disaster

The client can contact BlackPoint to spin up their data on the onsite device or request a copy of their data from the cloud 24/7. The most recent copy of their data or one from an older backup can be requested. Service requests will be fulfilled according to our SLAs.

Data Capacity Analysis

We will work with you to identify your critical data that needs protection and design a solution that meets your needs for recovery time objective (RTO), recovery point objective (RPO).

Secure Encryption to Prevent Hacking

We use secure encryption technologies when moving your data to and from the cloud preventing hackers from stealing your critical data.

HIPAA, PCI and SOX Compliant Datacenter

Your data is held onsite plus securely stored in a HIPAA, PCI and SOX compliant datacenter in the USA.

Access to Your Data is Restricted

Your data is secured in our private cloud, with restricted, limited access. We managed the tools and process you have the keys.

Restore an Entire Server or Just a File

With our technology you can restore as much or as little as you want, from the entire server or just a single file or email.

BlackPoint Managed Business Continuity

BlackPoint MBC has all the features of BlackPoint Cloud Backup plus the additional services below.

Disaster Recovery in the Cloud

In the event your local servers are not functioning or destroyed, and you cannot spin your servers up on the local device you can run from the cloud until you can purchase new hardware and rebuild your infrastructure.

Geo-Redundant Datacenters

Data is replicated to two separate geo-redundant data centers in the event of an outage affecting a single datacenter.

Additional Encryption Protection

Data is stored in fully encrypted format; in the unlikely event the datacenter was hacked your data would have an additional layer of protection.

Advanced Security Services

If you select Advanced Security Protection as an option BlackPoint will provide advanced security features for your network and user protection on a per user and per server basis.

Security Policy Administration

BlackPoint will implement basic security policies. We will guide you through policy templates and help you decide your security policies including mobile device management, multi-factor authentication, application access control, removeable media acceptable use policy, internet usage policies, mobile device management, remote scripting and backup retention.

Next Generation Security Management

BlackPoint will install next generation security and threat management software capable of detecting and remediating day zero attacks. This software works in conjunction with your normal threat management software and alert on suspicious activities such as setup of backdoor accounts, disabling security policies standard anti-malware software may miss.

Regular Security Audits

BlackPoint will conduct annual security audits to point out missed vulnerabilities in user account administration, physical security, application administration and software usage.

End User Security Training

BlackPoint will provide end user training on how to spot phishing emails and mitigate users falling victim to attacks.

Dark Web Scans

BlackPoint alert you if any user accounts have been compromised on the dark web.

Incident Remediation and Analysis

BlackPoint cannot prevent all malware attacks but if you are victim, we will get you back up and running as soon as possible with no extra charges. We will then work with our security professionals to analyze the data and provide a root cause analysis of the attack and method of entry to your network and remove any backdoors, other malware or software/security vulnerabilities the hackers left behind.

Optional Multi-Factor Authentication Tools and Support

If the client subscribes to Multi-Factor Authentication support through BlackPoint to protect their remote users, applications and network access, BlackPoint will provide end user setup and training as well as add/move and change support. The service is billed on a per license basis monthly.

Critical Application Support (Fractional Agreement)

Critical applications are applications that either generate a larger amount of service calls on a as deemed by BlackPoint or applications that are critical to the functioning of your business that you would like BlackPoint to maintain and manage. Since support hours for these applications vary greatly from company to company they are not covered under a managed contract. BlackPoint will work with you to estimate dedicated support hours and skill level required.

Dedicated Application Professionals

BlackPoint will assign your application to a specialized individual on a team that will document the working of your application, support numbers, common issues and create a repository of solutions to common problems and be the go-to person for that applications support.

Custom Application Development/Support

We can set a monthly budget for ad-hoc small projects such as Microsoft SharePoint or Microsoft Teams support where we are asked to create small sites, workflows on demand that would not normally be covered under a managed contract.

Application Analysis and Self Help Guides

BlackPoint over time will develop expertise in your application, and during your business review present an analysis of tickets and recommendations to reduce business work slowdowns or stoppages through published self-help guides for end users reducing your cost of management.

Vendor Management

Your specialist will work with vendors to escalate data on support trends and recommend application fixes that increase your worker productivity.

Incidental Project Work

Incidental work such as PC installs, printer installs, software installs, configuring or moving hardware, data migrations and other work changing your network is **not** covered under a managed contract. A managed contract is designed to **maintain** your network; any work to **change** your network is not covered.



That said nobody likes to be nicked and dined to death with billing from small projects not covered under a managed contract. We offer two options below:

Fractional Contract

Have a dedication support specialist assigned to your account at a deep discount. You choose how many hours per month you need, when they will work with you on a predictable schedule.

Retainer Contract

Deposit money monthly into a retainer account and you can use the funds when you need them. They never expire and if you have an excess of funds you can cash out.

	Fractional Contract	Retainer Contract
Billing	Monthly	Monthly, but can contribute additional money if needed.
Dedicated Engineer/Technician	Yes	No, first available scheduled.
Hours Expire?	Yes, you must use the hours or lose them. Carryover one month.	No, this is a cash account.
Rate Discount	Additional 10% – 30% off rates.	No
Money Deposited Refundable?	No	Yes, you can cash out at any time.
Can I set a Reoccurring schedule	Yes, this is the default.	No
Am I billed for Travel?	No	Yes
Who controls the work?	You direct the resource, we do not track what you do or how you use your time.	We direct the resource, manage time, the work and scheduling.

Services Not Included

Services not specifically defined as covered in this agreement are not covered. Below is a list of excluded services:

Programming

Including debugging scripts, complex excel formulas, web pages and custom designed code.

Data migration

Moving data from one computer to another considered non-minor.

Virus and malware removal

Unless contracted with Advanced Security.

Software and hardware upgrades beyond regular patching

Cabling

Audio/visual support (projectors, TVs, etc.)

Installation of new applications, computers or peripherals on the network

Home or private computer troubleshooting including connecting home computers to the office

Hardware Failure

Support in determining if the issue is hardware related is included in the service. Once it is identified the issue is hardware related any further work to resolve the issue or replace the hardware is billable.

Mobile Device Support

Setup and configuration of mobile devices, hardware issues, and application issues is not covered.

Printer Support

Setup and configuration of printers, changing toner, and changing drums is not covered. Basic connectivity to functioning printers is covered.

Phone System support (unless contracted)

Setup and configuration of phones, hardware issues, and application issues are not covered. Issues caused by network or server equipment under this agreement are covered.

Issues with third party software not explicitly noted in Agreement

Installation or troubleshooting of third-party software not specified in this document is not covered.

Issues with work done on the systems by other than BlackPoint employees

Issues resulting from changes or attempted remediation of issues by personnel other than BlackPoint employees will not be covered.

Project work or any of the work above that is not covered under a managed contract can be completed under a project, a fractional or retainer agreement.

Onboarding and Network Standards

This section describes requirements for network assessments and ongoing network standards.

Network Assessment

It is required clients have a network assessment done prior to onboarding to identify compliancy issues and critical systems that need support. The assessment will provide both of us a clear indication of the health of your network and what projects need to be completed before support can begin. Once the assessment is complete, you will be given a detailed report on your network including IT asset inventory, patch levels, network diagram and supporting documentation. We will also review the status of your IT policies and procedures and assess any associated risk.

Network Compliance and Standards

BlackPoint, through its experience, has realized that systems that conform to a standard are more secure and reliable, and less costly to maintain. When BlackPoint initially starts working with your company, we will review your existing systems and plan the projects you need to complete before onboarding.

Ongoing Network Compliance

During quarterly strategic business reviews, we will review your network and recommend projects that are required to keep your network in optimal running condition. BlackPoint will notify you of any systems considered outside of standard compliance or systems approaching end of life. Out of compliance systems may be subject to an upcharge or refused coverage. BlackPoint at it's sole option may waive the compliance charge or create an exception if the client is making honest concerted progress towards bringing the identified systems towards compliance.

For a list of current compliance items please review our document online:

www.BlackPoint-it.com/MSPComplianceStandards. During on-boarding, BlackPoint reserves the right to refuse to cover any equipment or software based on the initial network and security assessments.

Service Desk Policies

Contact Methods

BlackPoint will accept help desk requests via email, phone, voicemail or the client portal. BlackPoint Help Desk can be reached at 1-866-326-5482 or 206-973-8057, emailed at helpdesk@BlackPoint-IT.com, or via the end user portal at www.BlackPoint-IT.com/client-portal/

Hours of Operation

Participants have 24 hour, 7 days per week, year-round access to support, including holidays.

Response Times

The best way to get the quickest response is to phone the help desk. BlackPoint will strive to have calls answered as quickly as possible. However, during high-volume call times, there may be delayed response times. During business hours, BlackPoint targets answering 90% of calls within 60 seconds. The help desk team typically responds to emails and voicemails within one hour. Communication with our help desk via email and voicemail automatically generates a ticket number back to our clients for tracking purposes.

Onsite Support

Most issues are solved remotely within an hour; only in the event of escalation and failure to solve the issue remotely will a resource be sent onsite.

Reporting

BlackPoint will provide ongoing activity reports detailing help desk activity, call volumes and usage. Ad hoc reports are available as requested. Reports can be provided via email, the web portal to the primary client contact or through a business review.

Service Desk Tools

BlackPoint uses a variety of different technologies to enable remote help desk services. Once work starts on a help desk ticket, a variety of remote support options are available. All screen sharing methods require end-user authorization if the end-user is present. All tools have the security of the client's network in mind. Under no circumstances will users be asked to transmit data or provide their passwords.

Patch Management

We will work with you on a patching schedule for your systems. We typically like to wait 6 months after the release of a patch to install it on client systems. Critical security patches will be provided within 7 weeks of release. We do not provide service for firmware updates for switches, firewalls, 3rd party drivers, routers or phone systems unless specifically contracted to do so. At times patches have unexpected results and may disrupt the client's business or result in data loss. BlackPoint does not warranty the appropriateness of any patch or the effects on the clients system.

Service Level Agreements (SLAs)

Severity Level	Description	Response and Resolution Times
1	Critical work stoppage issue, system down, blocking multiple employees	Response within 30 minutes, issue resolved within 4 hours.
2	Issue disrupts productivity of multiple employees, <u>no obvious workaround</u> to the issue.	Response within 1 hour, issue resolved within 8 hours.
3	Issue disrupts productivity of one employee, <u>or there is a workaround</u> to the issue.	Response within 2 hours, issue resolved within 3 business days.
4	Issue does not disrupt productivity or is general technical question.	Response within 4 hours, issue resolved within 30 business days.

Service Agreement Terms and Policies

This Agreement is by and between BlackPoint IT Services, a WA corporation (“we”, “us”, or “BlackPoint”), and the person or entity signing below as a Client (“you” or “Client”) and is made and entered into as of the latest date shown in the signature blocks below (the “Effective Date”). This Agreement along with our terms and conditions posted online sets forth the terms upon which we will provide services (the “Services”) to Client. **This Agreement incorporates by reference the BlackPoint Terms and Conditions Agreement located here: <https://www.blackpoint-it.com/terms/>. BY ACCEPTING THIS AGREEMENT, YOU ARE ALSO ACCEPTING OUR ONLINE TERMS AND CONDITIONS.**

1. SUPPORT SERVICES AGREEMENT

1.1. Services. BlackPoint shall provide Client with the “Services” as described in this Agreement and as described in any schedules attached hereto (the “Schedules”). All such Services shall be subject to the terms and conditions of this Agreement and any terms or conditions printed on the Schedules. The term “Services”, when used within a Schedule attached hereto, shall refer to the services to be provided under that Schedule only.

1.2. Monthly Fee. BlackPoint support is priced on a per-unit basis. For services based on a per-unit charge, client agrees to pay any differences in fees arising from an increase in the units billed, whether they be devices, storage, bandwidth, or any other defined unit.

1.3. Remote Access. BlackPoint will attempt to resolve issues over the phone or via remote access. If an issue is unable to be resolved in the manner, BlackPoint will schedule an engineer for an on-site visit. BlackPoint reserves the right to dispatch an engineer for any phone support exceeding 30 minutes or at the sole discretion of BlackPoint should common practice dictate it would be more efficient to address the issue onsite.

2. TERM, RENEWAL AND TERMINATION

2.1. This agreement is a 3 YR and will renew for successive 3 YR terms on the anniversary date of service at the current posted rates. The client has 30 days after a renewal to cancel without penalty.

2.2. BlackPoint will provide services in a competent manner, comparable to industry standards. If BlackPoint does not provide services in such manner and cannot rectify the problem(s), within sixty (60) days from client written notice in which client identifies the problem(s), client will have the right to terminate the respective Schedule only.

2.3. In the case of default by either party under this Agreement, the defaulting party will reimburse the non-defaulting party for all costs and expenses arising from the default, including reasonable attorney fees if the non-defaulting party engages in legal counsel to preserve or enforce such rights under this Agreement, including the collection of any payments due.

2.4. The client may buyout the contract for convenience at any time with 30 days written notice by paying 30% of any remaining balance due in the contract. The balance due is the summation of the remaining months payments until the end of the current contract term. If the client chooses to exercise the Buyout option, it is only effective once BlackPoint receives the Buyout payment. This is considered fair and reasonable due to the discount in monthly rate given for signing a long-term contract and the upfront investment BlackPoint has made in the Agreement. If this option is exercised this contract is considered paid in full and will not renew; all other terms in the BlackPoint Terms and Conditions Agreement remain in force. The client at any time can request a calculation of the Buyout payment from BlackPoint.

2.5. BlackPoint, at its sole discretion, may terminate this Agreement if client: (a) becomes the subject of any proceedings under the Bankruptcy Act or other insolvency law, voluntary or involuntary, if such proceeding is not dismissed within ninety (90) days; (b) suffers a receiver to be appointed for its affairs or property; or (c) enters into an assignment, or other an arrangement, for the benefit of its creditors, or suffers an attachment against or a seizure of a substantial part of its assets, equipment or its parts and inventories. However, client’s responsibility for past due amounts shall survive each bankruptcy proceeding provided the acknowledgment of such liability by client will not affect the discharge of client regarding other general creditors.

2.6. Termination of this Agreement will not adversely affect any right existing as of the effective date of termination. The rights and remedies provided under this Agreement are cumulative and in addition to any other rights or remedies available at law and in equity, and any other contract instrument or paper.

3. OWNERSHIP OF DATA. Backup data being stored both on provided equipment and at the Data Center remains the sole property of the client. If client chooses to terminate services, BlackPoint will assist client in the orderly termination of services at its current rate structure. This could involve copying the backup image to an external drive. Client agrees to pay BlackPoint the actual costs of rendering such assistance to include hardware if necessary.

4. LOANED EQUIPMENT. Client agrees that certain items, including by not limited to the NAS unit utilized by BLACKPOINT in the execution of the backup service and the firewall used in the managed firewall service shall remain the property of BlackPoint, and must be returned if requested. Client further agrees to cease the use of any technology that remains the property of BlackPoint upon termination of this agreement. If any equipment at the Customer site owned by BlackPoint is stolen, damaged or destroyed, client must pay the equivalent of the current retail replacement value of the device within 15 days of said event.

5. EQUIPMENT AND FACILITIES. Client agrees that BlackPoint may utilize certain items of client's equipment and may gain access to certain client facilities. Client retains title and ownership in all of client's equipment owned by Client and utilized by BlackPoint and must grant authority for BlackPoint to access client's facility. Facility access may be denied for any reason at any time, however if access to facilities is denied, client understands that BlackPoint may be unable to perform their duties adequately and if such a situation should exist, BlackPoint will be held harmless.

6. NOTICES

All notices herein provided for or which may be given in connection with this Agreement shall be sent via regular mail, postage prepaid, or by facsimile. If any such notice shall be given by client to BlackPoint, it shall be addressed to:

BlackPoint IT Services
20435 72nd Avenue South, Suite 200, Kent, WA 98032

7. REPRESENTATION AND WARRANTIES. We represent and warranty that we (a) have the right, power and authority to enter into this Agreement and to fully perform all of our obligations hereunder; and (b) will use commercially reasonable efforts to provide all services required of us under the Agreement in accordance with prevailing industry standards. You represent and warranty that you (a) have the right, power, and authority to enter into this Agreement and to fully perform all of your obligations hereunder.

By signing below, you acknowledge and agree that, prior to signing, you read the entire Agreement, consulted with legal counsel of your choice (or had the opportunity to consult with legal counsel of your choice but declined to do so), you are authorized to enter such agreement, and you are willfully bound by all the terms and conditions set forth in this Agreement. Further, by our signature below, we likewise agree to be legally bound by the Agreement and by all the terms and conditions set forth in it.

Signature Page

Client
City of Wrangell
PO Box 531
205 Brueger Street
Wrangell, AK 99929
United States

Signature

Printed Name/Title

Date

BlackPoint IT Services

Signature

Printed Name/Title

Date

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	August 11, 2020
	<u>Agenda Section</u>	13

Discussion Item: EPA Targeted Brownfields Assessment Program

SUBMITTED BY:

Amber Al-Haddad, Capital Facilities Director

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 19: \$	FY 20: \$	FY21: \$
-----------	-----------	----------

Amount Budgeted:

	FY \$XXX
--	----------

Account Number(s):

	XXXXXX XXX XXXX
--	-----------------

Account Name(s):

	Enter Text Here
--	-----------------

Unencumbered Balance(s) (prior to expenditure):

	\$XXX
--	-------

Reviews/Approvals/Recommendations

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

ATTACHMENTS: 1. EPA Targeted Brownfields Assessment Program, The Basics; 2. EPA document titled *Information on Sites Eligible for Brownfields Funding under CERCLA § 104(k)*; 3. Shannon & Wilson Cost Estimate for Site Assessment for 309 Front Street, Wrangell

RECOMMENDATION MOTION:

No motion. Discussion only. Administration seeks direction from the Borough Assembly regarding pursuit of the EPA Targeted Brownfields Assessment Program application.

SUMMARY STATEMENT:

Since 2014 the ADEC Contaminated Sites Program has been pushing the Borough to pursue further site assessments for a few properties which have had soil contamination events, all related to the release of petroleum in the ground. The subject of this discussion is related only to the Borough-owned parcel with address 309 Front Street, Wrangell, Alaska (on the corner of Front Street and Campbell Drive, on the more southern of these two street intersection descriptions).

The Borough purchased the property at 309 Front Street in 2011 and removed two underground fuel storage tanks, during which contaminated soil was discovered, caused by petroleum release from the tanks. Shannon & Wilson was hired to perform the Tank Closure Assessment, which included soil sampling. Based on soil samples collected at the time, the soil did not contain petroleum hydrocarbon concentrations greater than applicable cleanup levels; however, sampling tests returned a total lead concentration greater than ADEC's Method 2 cleanup level for residential exposure (18 AAC 75, April 2012). DEC has closed out the petroleum hazard case; however, the lead hazard case remains open and requires further site investigation.

To move this matter forward, the Borough hired Shannon & Wilson Engineers to develop the Site Assessment Work Plan, required by ADEC, which identifies the contamination and work performed to date and outlines the proposed further site assessments and sampling and/or monitoring work needed to determine the extent of remaining contamination and cleanup. With this Work Plan submitted, ADEC encouraged us to apply to their Brownfield Assessment or Cleanup (DBAC) program, which we did, but we were unsuccessful at receiving an assessment award due to grant funding limitations. With limited funds, Wrangell's DBAC project was not funded; however, DEC indicated they believed our project may be suited for a Targeted Brownfield Assessment (TBA) from the EPA, and they forwarded a synopsis of the project to the TBA program at the EPA for consideration.

EPA contacted us about our eligibility to participate in their program. The attached, eleven-page document outlines eligibility criteria for this program, and specific to our condition, attention is directed to the Section 1.3.2., which discusses Contamination by Petroleum or Petroleum Product. In brief, for Wrangell to be eligible, EPA must determine that:

- There is no viable responsible party. (This needs to be determined)
- The site will not be assessed, investigated, or cleaned up by a person that is potentially liable for cleaning up the site. (This is not applicable to our site)
- The site must not be subject to a corrective action order under the Resource Conservation and Recovery Act. (This does not apply to our site)

Because the previous owner did own and operate a business at the site dispensing petroleum products, EPA has determined that the next step is to ascertain whether the previous owner is financially viable for the assessment work. In other words, do they have adequate financial resources to address contamination at the site. EPA would be looking towards a person that potentially caused or contributed to the contamination at the site to address it if they had the financial means to do so.

ADEC has a program that they use to determine a person's financial ability to pay, however this does require a significant amount of personal information, including a request for the last three years of tax returns. DEC has offered to make a request to their SOA Department of Law to research the previous owner if we would like to move forward with a financial viability determination.

If Wrangell wishes to pursue the EPA TBA program for technical and financial assistance with the site assessment work, we will ask DEC to pursue a financially viable determination of the previous property owner.

If Wrangell does not wish to pursue the TBA program for assistance with the work that is required to be performed, we will need to provide local funding for the site assessment and sampling work.

The Shannon & Wilson attached cost estimate for the assessment work proposed under the Site Assessment Work Plan is \$45,446. This estimate does not include IDW transport and disposal as may be required through the assessment level work. Based on CBW experience with recent, similar lead contaminated soil transport and disposal, we have added \$20,000 for potential disposal needs, bringing the total cost estimate for the assessment work and soil disposal to \$65,000.



EPA Targeted Brownfields Assessments

The Basics

The U.S. Environmental Protection Agency's (EPA) Brownfields Program is designed to empower states, communities and other stakeholders to work together in a timely manner to prevent, assess, safely clean up and sustainably reuse brownfields. EPA provides technical and financial assistance for brownfields activities through an approach based on four main goals: protecting human health and the environment, sustaining reuse, promoting partnerships and strengthening the marketplace. Brownfields grants and technical assistance, through Targeted Brownfields Assessments (TBAs), serve as the foundation of the Brownfields Program and support revitalization efforts by funding environmental assessment, cleanup and job training activities. Thousands of properties have been assessed and cleaned up through the Brownfields Program, clearing the way for their reuse.

What Is a Targeted Brownfields Assessment?

EPA's TBA program is designed to help minimize the uncertainties of contamination often associated with brownfields—especially for those entities without EPA Brownfields Assessment grants. The TBA program is not a grant program, but a service provided through an EPA contract in which EPA directs a contractor to conduct environmental assessment activities to address the requester's needs. Unlike grants, EPA does not provide funding directly to the entity requesting the services. TBA assistance is available through EPA's Regional Brownfields offices.

A TBA may encompass one or more of the following activities:

- An "all appropriate inquiries" assessment (Phase I), including a historical investigation and a preliminary site inspection;
- A more in-depth environmental site assessment (Phase II), including sampling activities to identify the types and concentrations of contaminants and the areas to be cleaned; and
- Evaluation of cleanup options and/or cost estimates based on future uses and redevelopment plans.

A BROWNFIELD is defined as real property, the expansion, redevelopment or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant or contaminant. The 2002 Brownfields Law further defines the term to include a site that is "contaminated by a controlled substance; contaminated by petroleum or a petroleum product excluded from the definition of 'hazardous substance;' or mine-scarred land."

Who Is Eligible to Apply for a Targeted Brownfields Assessment?

Eligible entities include state, local and tribal governments; general purpose units of local government, land clearance authorities or other quasi-governmental entities; regional council or redevelopment agencies; states or legislatures; or nonprofit organizations.

TBA assistance may only be used at properties that meet the statutory definition of a brownfield. The TBA program does not provide resources to conduct cleanup or building demolition activities. Cleanup assistance is available under EPA's Cleanup or Revolving Loan Fund (RLF) grants. Information on EPA's Brownfields Cleanup and RLF grants can be found on the EPA Brownfields website at www.epa.gov/Brownfields.



Environmental assessments through the TBA Program help to revitalize communities and assist in redevelopment.

What Properties Are Typically Targeted for TBA Assistance?

The TBA selection process varies slightly in each EPA Region. The Regions have discretion in selecting areas to target for environmental site assessment assistance and typically prefer to target properties that are abandoned or publicly owned, have low to moderate contamination, include environmental justice issues, suffer from the stigma of liability or have a prospective purchaser willing to buy and pay for the cleanup of the property, if needed. The selection process is guided by regional criteria. **Please visit www.epa.gov/Brownfields for more information on your region's criteria and application process.**

Examples of TBA Successes

Bellflower, CA – EPA provided \$65,000 in contractor-led TBA assistance to assess the Café Camillia/Fronk's Restaurant site in downtown Bellflower. From the 1940s to 1970s, the property was the site of a fueling and service station. EPA's Underground Storage Tank (UST) Program provided support for the identification and initial assessment of the site in 2011. In 2012, EPA TBA funds were used for a field investigation to determine if petroleum contamination from three USTs had caused groundwater or soil contamination. Results found contamination levels to be of no impact to the health of future site occupants and next-door residents. The property has been redeveloped, as part of Downtown Bellflower's Revitalization Vision Strategy, and now is home to the new Fronk's Restaurant and mixed-use affordable housing.

Nashville, TN – Cumberland Park is an innovative play space for children and families, incorporating unique play structures and water features that create an exciting new attraction along Nashville's riverfront. EPA contractor-led TBA assistance, along with the Army Corps of Engineers and the Tennessee Department of Environment and Conservation (TDEC), assessed the property, which was formerly a saw mill and a bridge/barge manufacturing facility. The assessments identified several areas impacted by polynuclear aromatic, lead and arsenic that required cleanup. TDEC and the Metro Parks and Recreation Department worked cooperatively to develop and implement plans that incorporated a combination of soil removals, engineered caps and institutional controls to address environmental concerns and provide for safe reuse of the property. The Play Park opened in April 2012 and is approximately 6.5 acres, encompassing 900 feet of riverfront. It includes an outdoor amphitheater that can hold approximately 1,200 people for an event.



A fueling and service station, closed in the 1970s, is assessed before being redeveloped into a new restaurant and affordable housing complex in downtown Bellflower.



Nashville's Cumberland Park has become a community hub after redevelopment in 2012.

Weirton, WV – EPA provided contractor-led TBA assistance to assess the former RG Steel Plant in Beech Bottom. The 200-acre property has an ideal location, situated between State Route 2 and the Ohio River. As a historic steel manufacturer, site operations raised environmental concerns affecting long-term development options. The site owner, The Business Development Corporation of the Northern Panhandle, requested EPA assistance and EPA performed Phase I and Phase II environmental site assessment activities. The Phase II investigation revealed that groundwater contamination may be present. The site owner is coordinating with its Land Revitalization Specialist and the WV Department of Environmental Protection to determine the best redevelopment options for the site.

How Can I Apply for TBA Assistance?

If you are interested in receiving TBA assistance, please contact the EPA Brownfields staff in your Region. **You can find current contact information on the EPA Brownfields website at www.epa.gov/Brownfields.**

Information on Sites Eligible for Brownfields Funding under CERCLA § 104(k)

1.1. Introduction

1.2. General Definition of Brownfield Site

1.3. Additional Areas Specifically Eligible for Funding

1.3.1. Contamination by Controlled Substance

1.3.2. Contamination by Petroleum or Petroleum Product

1.3.3. Mine-Scarred Lands

1.4. Sites Not Eligible for Brownfields Grant Funding

1.5. Particular Classes of Sites Eligible for Brownfields Grant Funding Only with Property-Specific Determinations

1.5.1. Facilities Subject to CERCLA Removal Actions

1.5.2. Facilities to which a permit has been issued by the United States or an authorized state under the Resource Conservation and Recovery Act (RCRA), the Federal Water Pollution Control Act, the Toxic Substances Control Act, or the Safe Drinking Water Act

1.5.3. RCRA Sites

1.5.4. Land disposal units that have filed a closure notification under Subtitle C of RCRA and to which closure requirements have been specified in a closure plan or permit

1.5.5. Sites Contaminated with PCBs

1.5.6. LUST Trust Fund Sites

1.6. Eligible Response Sites/Enforcement Issues

1.1. Introduction

EPA will use the information below to determine if sites are eligible for brownfields grant funding under the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) § 104(k).

Applicants requesting funding for a specific site(s) (i.e., applying for Site-specific Assessment Grants and Cleanup Grants) may use the information below in developing responses to the threshold criteria outlined in the Guidelines.

Current Brownfield Grant recipients managing Community-wide Assessment Grants (including Assessment Coalition Grants) Revolving Loan Fund (RLF) Grants, or Multipurpose Grants will submit site-specific eligibility determination requests during the cooperative agreement period of performance. EPA will use the information below to determine if the site is eligible for funding.

This information is used by EPA solely to make applicant and site eligibility determinations for Brownfield Grants and is not legally binding for other purposes including federal, state, or tribal enforcement actions.

1.2. General Definition of Brownfield Site

CERCLA¹ defines a “Brownfield Site” as:

“...real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant.”

Brownfield sites include residential, commercial, and industrial properties.

1.3. Additional Areas Specifically Eligible for Funding

CERCLA also identifies three additional types of properties that are specifically eligible for funding:

1. Sites contaminated by **controlled substances**.
2. Sites contaminated by **petroleum or a petroleum product**.
3. **Mine-scarred lands**.

See below for guidance on determining the scope of each of these three types of sites.

1.3.1. Contamination by Controlled Substance

Sites eligible for funding include real property, including residential property, that is contaminated by a controlled substance. A “controlled substance” is defined under the Controlled Substances Act as “a drug or other substance, or immediate precursor, included in Schedule I, II, III, IV, or V of Part B of this title (21 USC § 812). The term does not include distilled spirits, wine, malt beverages, or tobacco...” For example, sites eligible for brownfields grant funding may include private residences formerly used for the manufacture and/or distribution of methamphetamines or other illegal drugs where there is a presence or potential presence of controlled substances or pollutants, contaminants, or hazardous substances (e.g., red phosphorous, kerosene, acids).

1.3.2. Contamination by Petroleum or Petroleum Product

Petroleum-contaminated sites must meet certain requirements to be eligible for brownfields grant funding. Petroleum is defined under CERCLA as “crude oil or any fraction thereof which is not otherwise specifically listed or designated as a hazardous substance under that section.”

For a petroleum-contaminated site that otherwise meets the definition of a brownfield site to be eligible for funding, EPA or the state must determine:

1. There is no viable responsible party.
2. The site will not be assessed, investigated, or cleaned up by a person that is potentially liable for cleaning up the site.
3. The site must not be subject to a corrective action order under the Resource Conservation and Recovery Act (RCRA) § 9003(h).

¹ CERCLA as amended by the Small Business Liability Relief and Brownfields Revitalization Act enacted in 2002 and the Brownfields Utilization, Investment, and Local Development (BUILD) Act enacted in 2018.

Applicants applying for a Site-specific Assessment Grant or Cleanup Grant to address petroleum-contaminated sites must provide information in their proposal indicating whether the site meets each of the criteria listed above and respond to the threshold criteria outlined in the Guidelines.

For current recipients managing a Community-wide Assessment Grant, RLF Grant, or Multipurpose Grant, the state or EPA must make the same determinations for site(s) that will be addressed. These criteria are explained below.

Please note that states may, but are not required to, use this guidance to determine whether sites contaminated by petroleum or petroleum products are eligible for brownfields grant funding. States may apply their own laws and regulations, if applicable, to eligibility determinations under this section.

Note: A petroleum eligibility determination by EPA or a state under CERCLA § 101(39)(D) for the purpose of brownfields grant funding does not release any party from obligations under any federal or state law or regulation, or under common law, and does not impact or limit EPA or state enforcement authorities against any party.

“A Site for Which There is No Viable Responsible Party”

EPA or the state is required to determine that there is no viable responsible party that can address the petroleum contamination at the site. If EPA, or the state, identifies a party that is responsible for the activities proposed in the grant proposal/submitted for a site eligibility determination, and that party is financially viable, then the site is not eligible for funding and EPA cannot award the grant/approve the site for funding. This analysis is twofold - EPA or the state must first determine whether a responsible party exists and, if a responsible party is identified, then determine whether that party is viable for the activities identified in the grant proposal/submitted as part of a site eligibility determination. Applicants/recipients are responsible for providing information that demonstrates that the activities for which they seek funding have no viable responsible party.

A petroleum-contaminated site may be determined to have no responsible party if the site was last acquired (regardless of whether the site is owned by the applicant/recipient) through tax foreclosure, abandonment, or equivalent government proceedings, and that the site meets the criteria in (1) below. Any petroleum-contaminated site not acquired by a method listed above will be determined to have a responsible party if the site fails to meet the criteria in both (1) and (2) below.

1. No responsible party has been identified for the site through:
 - a. an unresolved judgment rendered in a court of law or an administrative order that would require any party (including the applicant/recipient) to conduct the activities (including assessment, investigation or cleanup) proposed in the grant proposal/submitted as part of a site eligibility determination;
 - b. an unresolved enforcement action by federal or state authorities that would require any party (including the applicant/recipient) to conduct the activities (including assessment, investigation, or cleanup) proposed in the grant proposal/submitted as part of a site eligibility determination; or

- c. an unresolved citizen suit, contribution action, or other third-party claim brought against the current or immediate past owner for the site that would, if successful, require the activities (including assessment, investigation, or cleanup) proposed in the grant proposal to be conducted/submitted as part of a site eligibility determination.

2. The current and immediate past owner did not dispense or dispose of, or own the subject property during the dispensing or disposal of, any contamination at the site, did not exacerbate the contamination at the site, and took reasonable steps with regard to the contamination at the site.² For purposes of the Brownfields Program, the current owner is the entity that will own the property at the time of proposal submission/submission of the site eligibility determination. (For Cleanup Grants, the current owner must be the applicant/recipient.)

If no responsible party is identified above, then the petroleum-contaminated site may be eligible for funding. If a responsible party is identified above, EPA or the state must next determine whether that party is viable. If any such party is determined to be viable, then the petroleum-contaminated site is not eligible for funding.

If there is a responsible party for the site, the applicant/recipients should explain what steps it took to determine a responsible party's financial status, and why the information presented indicates that the responsible party is not viable. A state making the "viable responsible party" determination for the applicant/recipient may use the standards contained in this document or its own standard. If a state is not making the determination or a tribe is the applicant/recipient, EPA will follow the standard set forth in this document. Note that any viability determination made by EPA is for purposes of the CERCLA § 104(k) grant program only.

EPA will consider a party to be viable if the party is financially capable of conducting the activity (i.e., assessment, investigation, or cleanup) identified in the grant proposal.

Generally, EPA will consider ongoing businesses or companies (corporations, LLCs, partnerships, etc.) and government entities to be viable. EPA will generally deem a defunct or insolvent company and an individual responsible party to be not viable. EPA will apply these assumptions to its petroleum grant viability determinations, unless there is information suggesting that the assumption is not appropriate in a particular case (e.g., if there is information that an individual has adequate financial resources to address contamination at a site, or if there is information indicating an ongoing business is not, in fact, viable). An applicant/recipient should indicate if one of the above assumptions applies and provide support for the assertion. In circumstances not covered by one of the above assumptions, the applicant/recipient should explain why the responsible party is not viable.

An applicant/recipient seeking to determine the financial status (i.e., the viability) of a responsible party should consider consulting the following resources and any other resources it may deem to be useful to make this determination:

² For purposes of determining petroleum brownfield grant eligibility, "reasonable steps with regard to contamination at the site" includes, as appropriate: stopping continuing releases, preventing threatened future releases, and preventing or limiting human, environmental, or natural resource exposure to earlier petroleum or petroleum product releases. Reasonable steps are discussed in more detail on pages 9-12 of EPA's March 6, 2003, "[Common Elements](#)" guidance.

1. **Responsible Party:** Ask the responsible party for its financial information (tax returns, bank statements, financial statements, insurance policies designed to address environmental liabilities, etc.), especially if the responsible party is still associated with the site or is the applicant/recipient, and, therefore, will receive the benefit of the grant. An applicant/recipient that is a responsible party and claiming it is not viable should provide conclusive information, such as an INDIPAY or MUNIPAY analysis, on its inability to pay for the assessment or cleanup.
2. **Federal, State, and Local Records:** Federal, state, and local (i.e., county and city) records often provide information on the status of a business. An applicant/recipient that is a state or local government should at the very least search its own records for information on a responsible party. Examples of such resources include regulatory records (e.g., state hazardous waste records), Secretary of State databases, and property/land records.
3. **Public and Commercial Financial Databases:** Applicants/recipients also may obtain financial data from publicly available and commercial sources. Listed below are examples of sources for financial data. Please note that some commercial sources may charge fees. EPA does not endorse the use of any specific sources, and EPA will accept reliable data from other sources as part of a proposal for funding.

Examples of sources: Lexis/Nexus, Dun & Bradstreet reports, Hoover's Business Information, Edgar Database of Corporate Information, Thomas Register of American Manufacturers, The Public Register, Corporate Annual Reports, Internet search engines (e.g. Google, Ask).

"Cleaned Up by a Person Not Potentially Liable"

Brownfields grant funding may be awarded for the assessment and cleanup of petroleum-contaminated sites provided they meet the requests below.

1. The applicant/recipient has not dispensed or disposed of or owned the property during the dispensing or disposal of petroleum or petroleum product at the site; and
2. The applicant/recipient did not exacerbate the contamination at the site and took reasonable steps with regard to the contamination at the site.

"Is not subject to any order issued under Resource Conservation and Recovery Act (RCRA) § 9003(h)"

Proposals from applicants that include requests for an Assessment Grant or Cleanup Grant to address petroleum-contaminated sites must not be subject to a corrective action order under RCRA § 9003(h).

For current recipients managing a Community-wide Assessment Grant, Revolving Loan Fund Grant, or Multipurpose Grant, the state or EPA must make the same determination for site(s) that will be addressed.

1.3.3. Mine-Scarred Lands

Mine-scarred lands are eligible for brownfields grants funding. EPA's view is that "mine-scarred lands" are those lands, associated waters, and surrounding watersheds where extraction, beneficiation, or processing of ores and minerals (including coal) has occurred. For the purposes

of this section, the definition of extraction, beneficiation, and processing is the definition found at 40 CFR § 261.4(b)(7).

Mine-scarred lands include abandoned coal mines and lands scarred by strip mining.

Examples of coal mine-scarred lands may include, but are not limited to:

- abandoned surface coal mine areas;
- abandoned deep coal mines;
- abandoned coal processing areas;
- abandoned coal refuse areas;
- acid or alkaline mine drainage; and
- associated waters affected by abandoned coal mine (or acid mine) drainage or runoff, including stream beds and adjacent watersheds.

Examples of non-coal hard rock mine-scarred lands may include, but are not limited to:

- abandoned surface and deep mines;
- abandoned waste rock or spent ore piles;
- abandoned roads constructed wholly or partially of waste rock or spent ore;
- abandoned tailings, disposal ponds, or piles;
- abandoned ore concentration mills;
- abandoned smelters;
- abandoned cyanide heap leach piles;
- abandoned dams constructed wholly or partially of waste rock, tailings, or spent ore;
- abandoned dumps or dump areas used for the disposal of waste rock or spent ore;
- acid or alkaline rock drainage; and
- waters affected by abandoned metal mine drainage or runoff, including stream beds and adjacent watersheds.

1.4. Sites Not Eligible for Brownfields Grant Funding

The following three types of properties are not eligible for brownfields grant funding under CERCLA, even on a property-specific basis. Applicants/recipients should not propose these types of sites for funding.

- 1) Facilities listed or proposed for listing on the National Priorities List (NPL).
- 2) Facilities subject to unilateral administrative orders, court orders, administrative orders on consent, or judicial consent decrees issued to or entered into by parties under CERCLA.
- 3) Facilities that are subject to the jurisdiction, custody, or control of the U.S. government. Facilities owned by, or under the custody or control of, the federal government are not eligible for brownfields grant funding. EPA's view is that this exclusion may not extend to:
 - a. privately-owned, Formerly Used Defense Sites (FUDS);
 - b. privately-owned, Formerly Utilized Sites Remedial Action Program (FUSRAP) properties; and
 - c. other former federal properties that have been disposed of by the U.S. government.

Note that land held in trust by the U.S. government for an Indian tribe is not excluded from funding eligibility. In addition, eligibility for brownfields grant funding does not alter a private owner's ability to cost recover from the federal government in cases where the previous federal government owner remains liable for environmental damages.

1.5. Particular Classes of Sites Eligible for Brownfields Grant Funding Only with Property-Specific Determinations

The following special classes of property are generally ineligible brownfield sites unless EPA makes a "Property-Specific Determination" and determines they are eligible for funding. These include:

- properties subject to planned or ongoing removal actions under CERCLA;
- properties with facilities that have been issued or entered into a unilateral administrative order, a court order, an administrative order on consent, or judicial consent decree or to which a permit has been issued by the United States or an authorized state under RCRA, FWPCA, TSCA, or SDWA;
- properties with facilities subject to RCRA corrective action (§ 3004(u) or § 3008(h)) to which a corrective action permit or order has been issued or modified to require the implementation of corrective measures;
- properties that are land disposal units that have submitted a RCRA closure notification or that are subject to closure requirements specified in a closure plan or permit.
- properties where there has been a release of PCBs and all or part of the property is subject to TSCA remediation; and
- properties that include facilities receiving monies for cleanup from the LUST Trust Fund.

EPA's approval of Property-Specific Determinations will be based on whether or not awarding/approving the proposed activities will protect human health and the environment and either promote economic development or enable the property to be used for parks, greenways, and similar recreational or nonprofit purposes. See the [FAQs](#) for more information on how to prepare and submit a Property-Specific Determination.

1.5.1. Facilities Subject to CERCLA Removal Actions

Properties (including parcels of properties) where there are removal actions may not receive funding, unless EPA makes a property-specific determination of funding eligibility.

EPA's view is that a removal may be identified by the occurrence of one of the following events, whichever occurs first in time: EPA issues an action memo; EPA issues an Engineering Evaluation/Cost Analysis approval memo; EPA mobilizes onsite; EPA issues a notice of federal interest to one or more potentially responsible parties (PRPs), which in emergencies may be made verbally; or EPA takes other actions that are consistent with a removal.

Once a removal action is complete, a property is eligible for brownfields grant funding without having to obtain a property-specific funding determination. EPA's view is that, solely for the purposes of eligibility to receive brownfields grant funding, a removal is complete when the actions specified in the action memorandum are met, or when the contractor has demobilized and left the site (as documented in the "pollution report" or POLREP). Applicants/recipients

proposing sites at which removal actions are complete must include documentation of the action being complete with their funding proposal.

Parcels of facilities not affected by removal action at the same property may apply for brownfields grant funding and may be eligible for funding on a property-specific basis. Property-specific funding decisions will be made in coordination with the on-scene coordinator (OSC) to ensure that all removal and cleanup activities at the property are conducted in safe and protective manners and to ensure that the OSC retains the ability to address all risks and contamination.

Please note that if a federal brownfields-funded site assessment results in identifying the need for a new removal action, the recipient may continue to expend brownfields funds on additional grant-related activities. However, any additional expenditure of federal brownfields funds and any additional site assessment activities should be conducted in coordination with the OSC for the site.

1.5.2. Facilities to which a permit has been issued by the United States or an authorized state under the Resource Conservation and Recovery Act (RCRA), the Federal Water Pollution Control Act, the Toxic Substances Control Act, or the Safe Drinking Water Act

Generally, in cases where a property or a portion of a property is permitted under the Resource Conservation and Recovery Act, Clean Water Act § 1321, the Safe Drinking Water Act, and/or the Toxic Substances and Control Act, the property, or portion of the property, may not receive funding without a property-specific determination. Therefore, applicants/recipients should review the following guidance regarding which types of permitted facilities may not receive funding unless EPA makes a property-specific determination to provide funding.

Applicants/recipients should note that the exclusion for permitted facilities does not extend to facilities with National Pollutant Discharge Elimination System (NPDES) permits issued under the authorities of the Federal Water Pollution Control Act, but is limited to facilities issued permits under the authorities of the Oil Pollution Act (i.e., FWPCA § 1321).

In cases where one or more portions of a property are not eligible for funding, the applicant/recipient should identify the specific permit and situation that causes the property to be excluded. In addition, the applicant/recipient must include documentation that federal brownfields grants funding for the assessment or cleanup of the property will further the goals established for property-specific funding determinations as described in the [FAQs](#).

In some cases, a facility may not have a permit or order because it is not in compliance with federal or state environmental laws requiring that it obtain a permit or the facility has failed to notify EPA of its regulatory status. Such facilities are not eligible for brownfields grant funding. For example, a RCRA treatment unit operator is required to obtain a permit and/or notify EPA of its operation. An operator that fails to fulfill those obligations will likely not have a permit or order as EPA will be unaware of its existence. Therefore, it is EPA's view that such facilities are ineligible to receive brownfields funds as a result of their failure to comply with a basic regulatory requirement. Additional guidance on the eligibility of RCRA-permitted facilities, including facilities under administrative or court orders, including corrective action orders, is provided in the [FAQs](#).

1.5.3. RCRA Sites

RCRA Facilities that are Eligible for Funding

EPA's view is that the following types of RCRA facilities are eligible for brownfields grants funding and do not require Property-Specific Determinations:

- a. RCRA interim status facilities that are not subject to any administrative or judicial order or consent decree;
- b. RCRA interim status facilities that are subject to administrative or judicial orders that do **not** include corrective action requirements or any other cleanup provisions (e.g., RCRA § 3008(a) orders without provisions requiring the owner/operator to address contamination); and
- c. parcels of RCRA facilities that are not under the scope of a RCRA permit or administrative or judicial order.

RCRA Facilities that Require Property-Specific Determinations

EPA's view is that the following types of RCRA facilities **may not receive funding without a property-specific determination**:

- a. RCRA-permitted facilities;
- b. RCRA interim status facilities with administrative orders requiring the facility to conduct corrective action or otherwise address contamination, including facilities with orders issued under the authorities of RCRA § 3008(a), § 3008(h), § 3013, and § 7003;
- c. facilities under court order or under an administrative order on consent or judicial consent decree under RCRA or CERCLA that require the facility to conduct corrective action or otherwise address contamination at the facility; and
- d. land disposal units that have notified EPA or an authorized state of their intent to close and have closure requirements specified in closure plans or permits.

1.5.4. Land disposal units that have filed a closure notification under Subtitle C of RCRA and to which closure requirements have been specified in a closure plan or permit

RCRA hazardous waste landfills that have submitted closure notifications, as required under 40 CFR § 264.112(d) or § 265.112(d), generally will not be funded. This may include permitted facilities that have filed notification of closure and for which EPA and/or an authorized state is proceeding with final closure requirements for the facility. For interim status facilities, this is done through approval of a closure plan submitted with closure notification. For permitted facilities, this is routinely done as a modification to the permit, requested by the facility at the time of closure notification.

Please note that RCRA hazardous waste landfills that have submitted closure notifications may be eligible for brownfields grant funding with a Property-Specific Determination.

1.5.5. Sites Contaminated with PCBs

CERCLA excludes from funding eligibility portions of facilities where there has been a release of PCBs that are subject to remediation under TSCA.

EPA's view is that all portions of properties **are eligible** for brownfield site assessment funding, except where EPA has initiated an involuntary action with any person to address PCB contamination. Also, it is EPA's view that all portions of properties **are eligible** for cleanup/remediation funding, except where EPA has an ongoing action against a disposer to address PCB contamination. However, any portion of a property where EPA has initiated an involuntary action with any person to address PCB contamination and portions of properties

where EPA has an ongoing action against a disposer to address PCB contamination will require a Property-Specific Determination to be eligible for brownfields grant funding, including:

- there is a release (or disposal) of any waste meeting the definition of “PCB remediation waste” at 40 CFR § 761.3; **and**
- at which EPA has initiated an involuntary action with any person to address the PCB contamination. Such involuntary actions could include:
 - enforcement action for illegal disposal;
 - Regional Administrator’s order to characterize or remediate a spill or old disposal (40 CFR § 761.50(b)(3));
 - penalty for violation of TSCA remediation requirements;
 - superfund removal action; or
 - remediation required under RCRA § 3004(u) or § 3004(v).

PCBs may be remediated under any one of the following provisions under TSCA:

- a. § 761.50(b)(3), the directed characterization, remediation, or disposal action;
- b. § 761.61(a), the self-implementing provision;
- c. an approval issued under § 761.61(c), the risk-based provision;
- d. § 761.61(b) to the level of PCB quantification (i.e., 1 ppm in soil);
- e. an approval issued under § 761.77, the coordinated approval provision;
- f. § 761.79, the decontamination provision;
- g. an existing EPA PCB Spill Cleanup Policy; or
- h. any future policy or guidance addressing PCB spill cleanup or remediation specifically addressing the remediation of PCBs at brownfield sites.

1.5.6. LUST Trust Fund Sites

CERCLA requires a Property-Specific Determination for funding at those sites (or portions of properties) for which assistance for response activity has been obtained under Subtitle I of RCRA from the LUST Trust Fund. EPA’s view is that this provision may exclude UST sites where money is being spent on actual assessment and/or cleanup of UST/petroleum contamination.

However, in cases where the state agency has used LUST Trust Fund money for state program oversight activities on an UST site, but has not expended LUST Trust Funds for specific assessment and/or cleanup activities at the site, the site would be eligible for brownfields grant funding and does not need a Property-Specific Determination. Such sites may receive funding on a property-specific basis, if it is determined that funding will protect human health and the environment and the funding will promote economic development or enable the creation of, preservation of, or addition to greenspace (see guidance on documenting eligibility for property-specific funding determinations provided in the [FAQs](#)).

Examples of sites receiving LUST Trust Fund monies that EPA would consider to be good candidates to receive Brownfield Grants or loans include:

- a. all UST fields pilots (50 pilots);
- b. sites (or portions of properties) where an assessment was completed using LUST Trust Fund monies and the state has determined that the site is a low-priority UST site, and therefore, additional LUST Trust Fund money cannot be provided for the cleanup of petroleum

contamination, but the site still needs some cleanup and otherwise is a good candidate for economic revitalization; and

- c. sites (or portions of properties) where LUST Trust Fund money was spent for emergency activities, but then the site was determined to be ineligible for further expenditures of LUST Trust Funds, yet the site needs additional funding for continued assessment and/or cleanup that will contribute to economic revitalization of the site.

1.6. Eligible Response Sites/Enforcement Issues

CERCLA limits EPA's enforcement and cost recovery authorities at "eligible response sites" where a response action is conducted in compliance with a state response program. CERCLA § 101(40) defines an "eligible response site" by referencing the general definition of a "brownfield site" in § 101(39)(A) and incorporating the exclusions in § 101(39)(B). CERCLA places further limitations on the types of properties included within the definition of an eligible response site, but grants EPA the authority to include within the definition of eligible response site, and on a property-specific basis, some properties that are otherwise excluded from the definition. Such property-specific determinations must be based upon a finding that limits an enforcement will be appropriate, after consultation with state authorities, and will protect human health and the environment and promote economic development or facilitate the creation of, preservation, or addition to a park, a greenway, undeveloped property, recreational property, or other property used for nonprofit purposes. While the criteria appear similar to those for determining eligibility for funding on a property-specific basis, the determinations are distinct, will be made through a separate process, and may not be based on the same information requested in this document for property-specific funding determinations.

Also, please note that in providing funding for brownfield sites, and given that a limited amount of funding is available for Brownfield Grants, EPA's goal is to not provide brownfields grant funding to sites where EPA has a planned or ongoing enforcement action. While EPA does not intend that the existence of a planned or ongoing enforcement action will necessarily disqualify a site from receipt of brownfields grant funding, EPA does believe it is necessary that EPA be aware of the existence of any such action in making funding decisions. As a result, EPA will conduct an investigation to evaluate whether a site is, or will be, subject to an enforcement action under CERCLA or other federal environmental statutes. EPA is requesting that applicants/recipients identify ongoing or anticipated environmental enforcement actions related to the brownfield site for which funding is sought.

SUMMARY COST ESTIMATE**Site Characterization****COSTS**

Tasks 1, 2, and 3 - Field Activities

\$38,386

Shannon & Wilson

Vice President	4	hrs.	@	\$230	/hr.	=	\$920
Sr. Professional I	71	hrs.	@	\$120	/hr.	=	\$8,520
Utility Locates	4						
Mobilization/Demobilization	4						
Travel**	14						
Soil Borings/Monitoring Well Install	20						
Well Development	15						
Well Sampling	10						
Well Survey	4						
Airfare**	1	RT	@	\$950	ea.	=	\$950
Rental Car	4	days	@	\$200	/day	=	\$800
Lodging	3	nights	@	\$200	/day	=	\$600
Per Diem	4	days	@	\$69	/day	=	\$276
Shipping					Lump Sum	=	\$400
S&W Expenses (Sampling Equipment etc.)	1	day	@	\$150	/day	=	\$150
XRF Rental from TTT Environmental	1	week	@	\$1,995	/week	=	\$1,995

Clear View, LLC

Mobilization/Demobilization**	1	RT	@	\$7,500	ea.	=	\$7,500
Advance borings/install wells	2	days	@	\$3,450	/day	=	\$6,900
Well materials	5	wells	@	\$500	ea.	=	\$2,500
55-gallon drums	10	drums	@	\$200	ea.	=	\$2,000
Shipping					Lump Sum	=	\$500

SGS North America Inc.

(8 primary soil samples, 1 field duplicate, and 1 extra)

Total Lead - EPA 6020	10	samples	@	\$175	ea.	=	\$1,750
TCLP Lead - EPA 6020	3	samples	@	\$175	ea.	=	\$525

(5 primary groundwater samples and 1 field duplicate)

Total Lead - EPA 6020	6	samples	@	\$175	ea.	=	\$1,050
Dissolved Lead - EPA 6020	6	samples	@	\$175	ea.	=	\$1,050

Task 4 - Investigation-Derived Waste Management***

\$940

Shannon & Wilson

Associate	2	hrs.	@	\$230	/hr.	=	\$460
Sr. Professional I	4	hrs.	@	\$120	/hr.	=	\$480

Task 5 - Reporting

\$6,120

Shannon & Wilson

Vice President	2	hrs.	@	\$230	/hr.	=	\$460
Associate	4	hrs.	@	\$170	/hr.	=	\$680
Sr. Professional I	40	hrs.	@	\$120	/hr.	=	\$4,800
Clerical	2	hrs.	@	\$65	/hr.	=	\$130
S&W Expenses (Report Reproduction)					Lump Sum	=	\$50

ESTIMATED TOTAL:**\$45,446**

** Costs can be split between City Shop and Hospital site characterization activities

*** Costs do not include IDW transport and disposal

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	August 11, 2020
	<u>Agenda Section</u>	13

Approval of Professional Services Agreement with AMC Engineers in the Amount of \$164,605 for the Wrangell Public Safety Building Assessment

SUBMITTED BY:

Lisa Von Bargaen, Borough Manager
Amber Al-Haddad, Capital Facilities Director

FISCAL NOTE:

Expenditure Required: \$164,605 Total

FY 20: \$	FY 21: \$164,605	FY22: \$
-----------	---------------------	----------

Amount Budgeted:

FY21 \$155,000

Account Number(s):

11300 000 7900 00 11003

Account Name(s):

Public Safety Building Assessment

Unencumbered Balance(s) (prior to expenditure):

\$155,000

Resolution to add funding next item on the agenda.

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
--------------------------	--------------------------------

Name(s)

Name(s)

<input type="checkbox"/>	Attorney
--------------------------	----------

<input type="checkbox"/>	Insurance
--------------------------	-----------

ATTACHMENTS: 1. AMC Proposal Letter; 2. AMC Cost Estimates

RECOMMENDATION MOTION:

Move to Approve Professional Services Agreement with AMC Engineers in the Amount of \$164,605 for the Wrangell Public Safety Building Assessment.

SUMMARY STATEMENT:

The Assembly held a previous discussion regarding the proposed scope of an assessment of the Public Safety Building. Following that discussion the scope was revisited with the consultant and a proposal is before the Assembly for consideration.

The proposal includes:

1. Full condition assessment of Public Safety Building (destructive and nondestructive inspections as necessary)
2. Solution Cost Estimates
 - a. Keep Existing PSB: Correct deficiencies identified in assessment and estimate life expectancy of building systems following corrective actions.
 - b. Demolish Existing PSB and Construct New PSB on Site.
 - c. Demolish Wrangell Medical Center and Construct New PSB on Site.

The previous scope included constructing a new building on Borough-owned vacant land at the corner of Bennett Street and Ishyama Drive. That alternative has been eliminated. The new scope requires hazard materials assessments (well beyond what SEARHC completed) of the Wrangell Medical Center Building to provide an accurate cost estimate for demolition and disposal.

The assessment cost has increased from \$155,000 to \$164,605. This is an increase of \$9,605. The FY21 CIP Budget includes \$155,000 for this project. If the Assembly approves this Professional Services Agreement with AMC, it will require approval of a budget amendment resolution, which directly follows on the agenda.

Administration recommends approval of this Agreement so the assessment portion of this project may begin as soon as possible.



701 East Tudor Road, Suite
Anchorage, AK 99503 | 907.257.9100

2215 Midway Ln, Suite 200
Bellingham, WA 98226 | 360.255.7235

amc-engineers.com

Item g.

23 July 2020

Ms. Amber Al-Haddad
Capital Facilities Director
City and Borough of Wrangell
P.O. Box 531
Wrangell, Alaska 99929

via email: all-haddad@wrangell.com

RE: Wrangell Public Safety Building Assessment Survey (P3062)

Subject: Building Assessment Survey Fee Proposal, Rev. 4

Dear Amber:

This letter is in response to your request for engineering services for the assessment survey of the Wrangell Public Safety Building, PSB, located in Wrangell, Alaska. The building houses Wrangell's Police Department, Jail/Correctional Facility, Fire Department with Apparatus Bay, Indoor Shooting Range, Department of Motor Vehicles, TSA Pre-Check, US Customs and Border Patrol, and the State of Alaska Court System - Wrangell District. The building has been in operation for thirty-two years and is in need of significant repair and renovation work.

Our scope of services is based upon your 19 March 2020 email with attachments and our follow-up communications including 29 May and 2 July with revised scope of services. The requested services include: destructive inspection, complete building assessment including architectural services, hazardous materials survey, estimate of repaired building remaining life. AMC Engineers will provide Mechanical and Electrical systems assessments and will be the Prime Consultant. Our selected subcontractors included:

- Northwind for architectural services.
- Design Southeast for structural services.
- EHS – Alaska Inc. for hazardous materials and mold services.
- Estimations Inc. for estimation of probable construction costs.

The following understanding is the basis for our Scope of Services.

1. Estimate the cost to correct deficiencies identified at the existing PSB.
2. Estimate the cost to demolish the existing PSB and construct new PSB in the same location on Zimovia Highway.
3. Estimate the cost to demolish the existing, old, Wrangell Medical Center hospital and construct new PSB in the old hospital's location on Bennett Street.
4. One site visit by architectural, mechanical, electrical, and structural disciplines to review existing infrastructure and operating conditions. One site visit by haz-mat/mold consultant for hazardous materials survey and sampling.
5. System as-builts and equipment review will be limited nondestructive and destructive site observations.
6. Review and evaluation of previous reports and studies provided to us for inclusion, as applicable.
7. Work with facilities personnel to gather information regarding existing PSB systems operations and infrastructure. City will provide ladders, man lift, and assist with access during and after normal business hours.

8. Draft, 95%, report conference call review meeting.
9. The assessment report will include:
 - 9.1. Major building deficiencies and provide a recommendation to correct such deficiency with new construction including potential phasing and existing mold impacts with an estimate of probable construction costs.
 - 9.2. Estimate of Public Safety Building and building systems life expectancy once recommended corrections are made.
 - 9.3. Estimate cost to demolish the old Wrangell Medical Center.
 - 9.4. New Public Safety Building for an in-kind replacement building with no significant changes to the tenants' operations consisting of approximately 33,000 square feet with an estimate of probable construction costs at two different locations.
 - 9.4.1.1. New PSB at the existing PSB located on Zimovia Highway.
 - 9.4.1.2. New PSB at the existing, old, Wrangell Medical Center located on Bennett Street.
10. On-site environmental sampling and assessment of the building for hazardous materials including asbestos that would impact estimate of probable costs for the repair work or complete building demolition and disposal of materials.
11. Our assessment narrative and cost estimate deliverables in PDF format to you will include:
 - 11.1. Final draft, 95%, assessment documents for conference call review meeting.
 - 11.2. Final assessment documents incorporating 95% review comments.

Other assumptions include:

1. We will use the provided drawings, reports, and studies, destructive and nondestructive site observation walkthrough for basis of our infrastructure assessment, as well as discussions with facility maintenance personnel and building users.
2. Facility personnel will be available to walk through the building with us, coordinate complete access for site observations and destructive work including ladders and access to all areas, including normal and after normal hours for the different team members. The team will be split into different groups by discipline for site assessment, so multiple City personnel will be needed during normal and after hours.
3. City of Wrangell will supply qualified carpenters to assist with selective demo at destructive testing locations and make repairs with City provided materials.
4. Public Safety Building configuration, dimensions, and user areas will be based upon the March 2019 drawings provided by JYW.
5. Systems will be selected by us with consideration given to all advance criteria provided. We will exercise reasonable judgment in the selection of systems and approaches.
6. Energy or economic analysis will not be required.

Fee Proposal:

We propose to provide the assessment services indicated per the attached 22 July 2020 Fee Proposal on a Time and Expense (T&E) basis.

Additional services including the following will be performed on a Time and Expense (T&E) basis unless other arrangements are made.

1. Additional services such as changes in project scope, delays, printing, and other impacts.

2. Formal meetings and other meetings not directly required for assessment report.
3. Additional site visits, conference calls, or videos.

A portion of expenses and other costs will be charged monthly.

Our Standard Terms and Conditions apply to all services and our 2020 Rate Schedule applies to all additional services.

This agreement is between AMC Engineers and you. There are no third party beneficiaries to this agreement.

Schedule

A schedule will be coordinated with the assessment team to allow the assessment and cost estimates to be completed in a reasonable amount of time. Site visit scheduling to occur after the COVID-19 travel ban and quarantine recommendations have been removed. Air travel will be by Alaska Airlines.

Flexibility

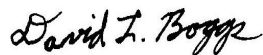
This is our current understanding of the scope and effort required for this project. We remain flexible and can work with you to adjust the scope, modify our list of deliverables, discuss the schedule, and negotiate our fee accordingly.

Thank you for contacting us on this project. If this proposal is acceptable as written, your written acknowledgment would be appreciated.

We look forward to working with you.

Sincerely,

AMC ENGINEERS



David L. Boggs, PE

Principal Mechanical Engineer

Attachment PDF file, 15 pages with following bookmarked documents:

- 23 July 2020 AMC Fee Proposal Summary with discipline breakdown, 1 page
- AMC Mechanical fee proposal, 1 page
- AMC Electrical fee proposal, 1 page
- Architectural, NorthWind Architects fee proposal, 3 pages
- Structural, Design Southeast fee proposal, 1 page
- Hazardous Materials consulting, EHS-Alaska fee proposal, 4 pages
- Cost estimating, Estimations fee proposal, 1 page
- 2020 AMC Rates, 1 page
- AMC Standard Terms and Conditions, 2 pages

Project Number: P3062
Project Code: WRANG
Prepared by: DLB/KAC

Date: 23-Jul-2020
Approved by: D. Boggs

WRANGELL PUBLIC SAFETY BUILDING ASSESSMENT

Fee Proposal, Revision 4

Summary of Services

	Labor	Expenses	Total
Mechanical	\$29,580	\$2,050	\$31,630
Electrical	\$21,110	\$2,050	\$23,160
AMC Labor & Expenses	\$50,690	\$4,100	\$54,790
Sub-Consultants	Labor	Expenses	Total
Architectural, NWA	\$27,710	\$2,282	\$29,992
Structural, Design SE	\$18,280	\$1,210	\$19,490
Cost Estimator, Estimations	\$9,980	\$0	\$9,980
Building Haz-Mat Survey, EHS-A	\$31,843	\$9,730	\$41,573
	\$87,813	\$13,222	\$101,035
10% Markup on Sub-Consultants Labor	\$8,780		
Grand Total	\$147,283	\$17,322	\$164,605
	Labor	Expenses	Total

Basic Assumptions

This fee proposal is in response to your request for architectural and engineering services for the condition assessment of the Wrangell Public Safety Building.

We propose to provide the services indicated above and clarified in the attached Fee Proposal letter with attachments dated 23 July 2020 on a Time and Expense (T&E) basis.

This is our current understanding of the scope and effort required for this project. We remain flexible and can work with you to adjust the scope, modify our list of deliverables, discuss the schedule, and negotiate our fee accordingly.

Thank you for selecting AMC Engineers to work with you on this project!



REVISED 2 May 19, 2020

David Boggs, PE
Principal Mechanical Engineer
Adams Morgenthaler and Company, Inc.
701 East Tudor Road, Suite 250
Anchorage, Alaska 99503

Re: Architectural Condition Assessment of the Wrangel Public Safety Building
– Service and Fee Proposal

Dear Mr. Boggs –

This letter is in response to your request of Architectural Condition Assessment services, coordinated with your engineering team's effort to produce a comprehensive documentation of deficiencies of the Wrangell Public Safety Building.

Architectural assessment will entail:

- Assessment of the condition and anticipated longevity of Cladding and Fenestration that comprise the building weather envelope, including.
 - o Siding and associated substrates
 - o Sloped roofing and associated substrates
 - o Flat roofing and associated substrates
 - o Transition details
 - o Window
 - o Doors
- Evaluation of building Accessibility as defined by the ADA and Chapter 11 of the 2018 International al Building Code.
- Evaluation of critical live safety aspects of the build in relation to the 2018 IBC (egress path, door hardware, signaling devices, etc.).
- Evaluation of interior wall, floor and ceiling finishes and casework.
- Evaluation of interior doors, frames, hardware and relights.
- Evaluation of the life expectancy of the building and its architectural components following recommended repairs. We anticipate this analysis will be made parallel to and combined with similar analysis of mechanical, electrical and structural systems.

For each of the above items we anticipate documenting the existing systems, quantifying quantity and/or areas for repair, and making preliminary recommendations for repair methods and materials. This will inform the cost estimator and provide a format in which the costs can be compiled for the report. We shall also identify phases in which repair effort would sensibly be undertaken.

Sean M Boily AIA
Principal Architect

James Bibb AIA
Principal Architect

David Hurley AIA
Principal Architect

126 Seward Street
Juneau, AK 99801

p.907.586.6150
f.907.586.6181

Programmatic, energy performance, and a deep life cycle cost analysis of the building and its components is not anticipated to be a part of this work.

We anticipate executing the fieldwork portion of the work concurrent with efforts conducted by the structural, mechanical and electrical engineers, and shall collaborate with the Owner and engineering team with regards to extent and execution of destructive investigations, and for high-lift and ladder access required to complete the work. We shall conduct preliminary review of documentation provided and will define areas of the building that shall require disassembly or special access for inspection in advance of the site visit. We shall also provide you and the Owner a list of recommended patching materials for procurement in advance of the site visit. We shall otherwise bring our own small tools and safety gear required for the work.

To complete the field portion of the architectural assessment work on this +30,000sf facility in a single day site visit we intend to have two people fly to Wrangel, me and one of my more senior intern architects. In advance of that site visit we shall also coordinate a coherent assembly of notes around existing building plans, elevations and sections that have been provided. We would be please to share those with all members of the team for use in the field.

We shall coordinate with AMC regarding the schedule of deliverables and associated dates, anticipating a preliminary working document submittal, a 95% owner review submittal and a final document submittal.

Attached you will find our fee estimate of \$29,992 for these services. We anticipate completing the work on a Time and Materials basis.

Considering the current travel restriction associate the COVID-19 pandemic, we anticipate the work will be completed in the summer of 2020 when a reasonable level of individual and public safety can be maintained in travel. Without specific dates, I will commit to reasonable level of flexibility in planning for this work, anticipating dates in June, July or August. We are with you regarding commitment to provide quality and timely service for the City of Wrangell, and to document the needs at this important public facility.

Respectfully,



NorthWind Architect, LLC
Sean M. Boily, AIA
Principal Architect/Executive Officer

FIRM: NorthWind Architects			PROJECT TITLE: Wrangel Public Safety Building - Architectural Condition Assessment										
TASK: Technical Investigations										DATE: Re		Item g.	
METHOD OF PAYMENT:			FP <input type="checkbox"/>		FPPE <input type="checkbox"/>		T&E <input checked="" type="checkbox"/>		CPFF <input type="checkbox"/>		PREPARED BY: SMB		
DESCRIPTION			NWA Principal Architect S Boily	Sr.Technical/ Staff Architect Kraft	LABOR HOURS PER JOB CLASSIFICATION								
1	Fieldwork and coordination												
	kickoff meetings, notes		2										
	pretravel documentation and coordination		4	2									
	travel (half day each way)		8	8									
	field work - 1 full day		12	12									
2	Analysis												
	coordinate survey information		8	8									
	technical analysis and research		16	8									
3	Assessment development												
	draft assessment - envelope		12	12									
	draft assessment - interior finishes		8	4									
	draft assessment - Accessibility/ADA		8	4									
	draft assessment - security		6	2									
	preliminary document coordination and subm		6	6									
	cost/scope review w/ estimator		4										
	95% document development		10	12									
	Review meetings		2										
	Final foramattng and submittal		6	4									
	Building & component life expectancy analysis, architectural		8										
4	Background/asbuilt document development												
	CAD plans,elevations sections - basic		6	24									
TOTAL LABOR HOURS			126	106	0	0	0						
* LABOR RATES (\$/HR)			\$140.00	\$95.00	\$85.00	\$0.00	\$0.00						
LABOR COSTS (\$)			\$17,640.00	\$10,070.00	\$0.00	\$0.00	\$0.00	Subconsultant Fees below					
EXPENSES													
EXPENSE ITEM(S)			QUANTITY	UNIT PRICE	TOTAL PRICE								
Airfare to and from Wrangel - 2 tickets, round trip			2	\$330.00	\$660								
Hotel Wrangel - 2 people, 2 nights			4	\$250.00	\$1,000								
Parking - juenau airport 2 people, 3 days			6	\$12.00	\$72								
Meals 2x2 dinner, 2x2 lunch, 3x2 breakfast			14	\$25.00	\$350	FIRM'S TOTAL COST OF LABOR (or Fixed Price):							
EPDM Sealant and miscelaious small patching, tools			1	\$200.00	\$200								
TOTAL EXPENSES:				\$2,282		FIRM'S TOTAL EXPENSES							
SUB-CONTRACTORS: Firm Initials and Price Per Task						FIRM'S TOTAL COST (no Subcontracts or Fee)							
FIRM:	Struct	Mech	Elect	Civil	Landscape	Structural	Estimator	Economic	5% mu*	*MU includes that on expenses			
AMOUNT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A	SUBCONTRACTOR PRICES:			
Total Proposed Fee, Condition Assessment												\$29,992	

Design Southeast

Ryan M. Wilson, PE, SE
Structural and Civil Engineering
(907) 747-5424

403 Lincoln Street, Suite 240
Sitka, AK 99835

July 23, 2020

AMC ENGINEERS
701 East Tudor Road, Suite 250
Anchorage AK, 98225

Atten: Dave Boggs, PE – Principal Mechanical Engineer

RE: Wrangell Public Safety Building - Structural Condition Assessment Fee Proposal

Dave,

This correspondence is intended to serve as my fee proposal to conduct an on-site structural condition assessment and prepare a report detailing the findings. In addition to a visual inspection, I plan to include some destructive inspection. I will also bring an electronic liquid level to survey the foundation for differential settlement.

Assumptions:

1. Condition assessment and report format similar to the Wrangell Hospital Survey.
2. Site visit to Wrangell (3) days and (2) overnights with lodging at the Stikine Inn.
3. Air Travel via Alaska Airlines
4. (1) review conference with owner.
5. Site visit scheduling after the COVID-19 travel ban is lifted.
6. Site visit scheduling after (14) day quarantine requirement for persons exposed to positive COVID-19 patients is lifted.
7. City of Wrangell will supply (2) carpenters to assist with selective demo at destructive testing locations and to make repairs. Will also provide ladders; man lift and allow access both during and after normal business hours.
8. City of Wrangell will have appropriate building materials on site to make repairs at all destructive testing locations.

Fee:

- | | |
|---|--------------|
| 1. Site visit, report and review conference | \$ 18,280.00 |
| 2. Airfare, lodging and per diem | \$ 1,210.00 |

Total Fee: \$ 19,490.00

If you have any questions, please don't hesitate to contact me at 907-747-5424.

Thank You,

Ryan M. Wilson, PE, SE

Project Number: P3062
 Project Code: WRANG
 Prepared by: DLB/KAC

Date: 23-Jul-20

Electrical - Assessment

TASKS	ENGR 8	ENGR 7	ENGR 6	ENGR 5	ENGR 4	ENGR 3	ENGR 2	CAD	ADMIN
Project startup & scope w/ client	2.0								1.0
Code & Standards Reviews	4.0				2.0				
Existing reports and drawings review	4.0				4.0				
Site travel and assessment	24.0								
Assessment of existing	4.0				2.0				
Determination of new building	4.0				2.0				
Options for consideration	2.0				6.0				
Cost Estimate coordination exist. & new	1.0				5.0				
Assistance with Electrical Systems Life	4.0				4.0				
Assessment Report	4.0				4.0				4.0
Client meeting and reviews	4.0				4.0				
Issue final report and closeout	2.0				2.0				4.0
Elec QA/QC	4.0								
Hour Totals:	63.0	0.0	0.0	0.0	35.0	0.0	0.0	0.0	9.0
Billing Rate:	\$225.00	\$215.00	\$200.00	\$185.00	\$175.00	\$160.00	\$145.00	\$125.00	\$90.00
Billing Subtotals:	\$14,175	\$0	\$0	\$0	\$6,125	\$0	\$0	\$0	\$810

Total Phase Fee \$21,110

Project Number: P3062
 Project Code: WRANG
 Prepared by: DLB/KAC

Date: 23-Jul-20

Mechanical - Assessment

TASKS	ENGR 8	ENGR 7	ENGR 6	ENGR 5	ENGR 4	ENGR 3	ENGR 2	CAD	ADMIN
Project startup & scope w/ client	2.0								3.0
Code & Standards Reviews	4.0			2.0					
Existing reports and drawings review	4.0			6.0					
Site travel and assessment				24.0					2.0
Assessment of existing	2.0			6.0					
Determination of new building	4.0			4.0					
Options for consideration	2.0			4.0					
Cost Estimate coordination exist. & new	6.0			8.0					
Assistance with Mechanical Systems Life	4.0			4.0					
Assessment Report, mechanical	4.0			6.0					4.0
Client meeting and reviews	6.0			3.0					
Combine disciplines & issue final report	6.0			8.0					8.0
Mech QA/QC	4.0								
Project closeout	1.0								3.0
Overall Team Project Management	12.0								2.0
Hour Totals:	61.0	0.0	0.0	75.0	0.0	0.0	0.0	0.0	22.0
Billing Rate:	\$225.00	\$215.00	\$200.00	\$185.00	\$175.00	\$160.00	\$145.00	\$125.00	\$90.00
Billing Subtotals:	\$13,725	\$0	\$0	\$13,875	\$0	\$0	\$0	\$0	\$1,980

Total Phase Fee \$29,580

EHS - Alaska, Inc.**REVISED DATE:** 07/23/20**FILENAME:** P20-031A WRANGELL PSB & MC NESHAP HAZ-MAT SURVEY.XLSX **ORIGINAL DATE:** 05/20/20**PROJECT:** WRANGELL PUBLIC SAFETY BUILDING & MEDICAL CENTER NESHAP HAZ-MAT SURVEYS**CONTACT:** AMC ENGINEERS, DAVE BOGGS, PE, PRINCIPAL MECHANICAL ENGINEER**AUTHOR:** MARTIN SCHWAN **ASSIGNMENT:** INSPECTIONS AND SURVEY REPORTS**SUMMARY OF FEES AND COSTS**

WRANGELL TRAVEL COST	Page 2	\$9,730
WRANGELL PUBLIC SAFETY BUILDING	Page 3	\$13,669
WRANGELL MEDICAL CENTER	Page 4	<u>\$18,174</u>
TOTAL PROPOSED FEE; T&M:		\$41,573

SCOPE OF WORK & ASSUMPTIONS

1. This fee proposal is further revised to include a pre-demolition NESHAP compliant hazardous-materials building survey for the Wrangell Medical Center (WMC). This proposal includes a NESHAP survey for the Wrangell Public Safety Building (WPSB) & the Wrangell Medical Center (WMC). Travel and associated costs are listed as a separate line item. This fee proposal is an estimate for professional services in accordance with EHS-Alaska's standard 2020 fee schedule to conduct a pre-demolition, NESHAP compliant, hazardous materials survey of the Public Safety Building and the Medical Center, both located in Wrangell, Alaska and assumes that both building will be surveyed during a single trip. Because of the additional work, this proposal was also revised to include a team of 2 for both safety and efficiency reasons.
2. EHS-Alaska will conduct NESHAP compliant hazardous materials surveys for asbestos, lead and interior PCB materials in the Wrangell Public Safety Building and the Wrangell Medical Center building and prepare separate abbreviated survey reports for each building.
3. Sampling will cause minor damage to finishes and surfaces sampled. Samples will be collected from inconspicuous locations where possible. However, repairs to damaged finishes are not included other than to prevent subsequent release of potential asbestos fibers. Surface roof samples will be collected from various areas on the roof, if safe to do so. No core drilling of the roof or other roof penetrations will be created by EHS-Alaska and no roof repairs will be required. Representative painted surfaces will be tested by a portable X-Ray Fluorescence (XRF) lead analyzer. Other hazardous materials such as suspect mercury or PCB-containing materials will be noted, but not sampled, including PCB's in paints or sealants. Materials suspected of containing PCBs or mercury will be assumed to contain PCBs or mercury unless it is labeled "PCB Free" or "No PCBs" or previous testing has determined it to be PCB or mercury free. Free and complete access to all spaces will be provided by the Owner, and copies of available as-built information and floor plans will be provided to EHS by the Owner. This proposal assumes that reasonably accurate AutoCAD backgrounds of the existing floor plans will be provided to EHS-Alaska for use in the report.
4. No other services such as design, bid, or construction phase services are included herein, but may be negotiated at a later date, if requested.
5. EHS-Alaska will require the following local support to complete the inspections:
 - a. Complete and timely access to all interior and exterior areas of the building, including off-hours access as needed to complete the survey within the time frame of the trip,
 - b. Ladders or lifts to access high areas,
 - c. Escorts, if required by the building owner,
 - d. Information about the Wrangell community COVID-19 health care plan, and requirements for visiting survey personnel.

EHS-Alaska will negotiate fees for expedited schedules, standby time due to conditions (weather, air travel, local support, emergency orders, etc.) out of the control of EHS-Alaska with AMC Engineers at the hourly rates provided in this proposal.

To authorize the work described above under the terms contained in this proposal, please sign this page and return as a Notice to Proceed.

Signature _____ Date _____

Title _____ Company _____

***** PROPOSAL IS VALID FOR 90 DAYS FROM DATE OF SUBMITTAL *****

EHS - Alaska, Inc.**REVISED DATE:** 07/23/20**FILENAME:** P20-031A WRANGELL PSB & MC NESHAP HAZ-MAT SURVEY.XLSX **ORIGINAL DATE:** 05/20/20**PROJECT:** WRANGELL PUBLIC SAFETY BUILDING & MEDICAL CENTER NESHAP HAZ-MAT SURVEYS**CONTACT:** AMC ENGINEERS, DAVE BOGGS, PE, PRINCIPAL MECHANICAL ENGINEER**AUTHOR:** MARTIN SCHWAN **ASSIGNMENT:** INSPECTIONS AND SURVEY REPORTS**WRANGELL TRAVEL COST**

CODE \ TASK	PRIN	CM	IH/SPM	PM-1	PM-2	CAD	ADMIN
60 PROJECT TRAVEL	0.0	0.0	15.0	0.0	15.0	0.0	0.0
44 PROJECT MGMT.	0.0	0.5	1.0	0.0	0.0	0.0	0.0
Hour Totals:	0.0	0.5	16.0	0.0	15.0	0.0	0.0
Billing Rate:	\$168.00	\$94.00	\$155.00	\$135.00	\$135.00	\$135.00	\$68.00
Wage Subtotals:	\$0	\$47	\$2,480	\$0	\$2,025	\$0	\$0

LABOR COSTS:

DIRECT LABOR SUBTOTAL:	<u>\$4,552</u>
------------------------	----------------

TRANSPORTATION COSTS:

AIRFARE & EXCESS BAGGAGE:	\$2,200
AIRPORT PARKING (6 DAYS @ \$16/DAY):	\$96
RENTAL CAR (6 DAYS @ \$100/DAY):	\$600
LODGING (5 NIGHTS X 2 PEOPLE @ \$168/NIGHT):	\$1,680
MEALS (5 DAYS X 2 PEOPLE @ \$55/DAY):	\$550
MILEAGE @ = \$0.575 90 miles	<u>\$52</u>
TRANSPORTATION COST SUBTOTAL:	<u>\$5,178</u>

TOTAL COSTS, THIS SHEET:	\$9,730
---------------------------------	----------------

***** PROPOSAL IS VALID FOR 90 DAYS FROM DATE OF SUBMITTAL *****

EHS - Alaska, Inc.**REVISED DATE:** 07/23/20**FILENAME:** P20-031A WRANGELL PSB & MC NESHAP HAZ-MAT SURVEY.XLSX **ORIGINAL DATE:** 05/20/20**PROJECT:** WRANGELL PUBLIC SAFETY BUILDING & MEDICAL CENTER NESHAP HAZ-MAT SURVEYS**CONTACT:** AMC ENGINEERS, DAVE BOGGS, PE, PRINCIPAL MECHANICAL ENGINEER**AUTHOR:** MARTIN SCHWAN **ASSIGNMENT:** INSPECTIONS AND SURVEY REPORTS**WRANGELL PUBLIC SAFETY BUILDING**

CODE \ TASK	PRIN	CM	IH/SPM	PM-1	PM-2	CAD	ADMIN
44 TRIP PREP, REVIEW EXISTING DATA	1.0	0.0	4.0	0.0	2.0	0.0	0.0
50 FACILITY SURVEY (INCL. OT)	0.0	0.0	18.0	0.0	18.0	0.0	0.0
28 ROM QUANTITIES	0.5	0.0	4.0	0.0	0.0	2.0	0.0
48 SURVEY REPORT	2.0	0.0	12.0	0.0	3.0	4.0	0.0
44 PROJECT MGMT.	1.0	1.0	2.0	0.0	0.5	0.0	0.0
Hour Totals:	4.5	1.0	40.0	0.0	23.5	6.0	0.0
Billing Rate:	\$168.00	\$94.00	\$155.00	\$135.00	\$135.00	\$135.00	\$68.00
Wage Subtotals:	\$756	\$94	\$6,200	\$0	\$3,173	\$810	\$0

LABOR COSTS:

DIRECT LABOR SUBTOTAL: \$11,033

DIRECT COSTS:

PHOTOGRAPHY: \$15

REPROGRAPHICS: \$20

COURIER (NONE, ELECTRONIC): \$0

EQUIPMENT (XRF LEAD ANALYZER, DAYS): 2.5 @ \$150/DAY \$375

EQUIPMENT (HI-FLO AIR PUMP, DAYS): 0.0 @ \$20/DAY \$0

SURVEY CONSUMABLES: \$10

SAMPLE SHIPPING: 1 @ \$35 EACH \$35

DIRECT COST SUBTOTAL: \$455

DIRECT COST MARK UP @ 10.00% = \$46

LABORATORY COSTS:

ASB. BULK PLM EPA 600/R93/116, 3 DAY 200 @ \$8.00/LAYER \$1,600

ASB. BULK ROOF PLM EPA 600, 3 DAY 15 @ \$12.00/LAYER \$180

ASB. MICROVAC DUST ASTM D5756, 5 DAY 0 @ \$150/SAMPLE \$0

Pb PAINT/SOIL/DUST SW 846-7000B:7420, 5 DAY 0 @ \$5.45/SAMPLE \$0

Pb TCLP SW 846-1311, 5 DAY 0 @ \$56/SAMPLE \$0

PCB BULK CAULK/CONC/PAINT SW846, 1 WK 0 @ \$174/SAMPLE \$0

PCB AIR NIOSH 5503, MODIFIED, 1 WEEK 0 @ \$361/SAMPLE \$0

PCB WIPE/SOIL EPA SW-846 3550C/8082A, 1 WK 0 @ \$156/SAMPLE \$0

LABORATORY COST SUBTOTAL: \$1,780

LABORATORY COST MARK UP @ 20.00% = \$356

TOTAL COSTS, THIS SHEET: \$13,669

***** PROPOSAL IS VALID FOR 90 DAYS FROM DATE OF SUBMITTAL *****

EHS - Alaska, Inc.**REVISED DATE:** 07/23/20**FILENAME:** P20-031A WRANGELL PSB & MC NESHAP HAZ-MAT SURVEY.XLSX **ORIGINAL DATE:** 05/20/20**PROJECT:** WRANGELL PUBLIC SAFETY BUILDING & MEDICAL CENTER NESHAP HAZ-MAT SURVEYS**CONTACT:** AMC ENGINEERS, DAVE BOGGS, PE, PRINCIPAL MECHANICAL ENGINEER**AUTHOR:** MARTIN SCHWAN **ASSIGNMENT:** INSPECTIONS AND SURVEY REPORTS**WRANGELL MEDICAL CENTER**

CODE \ TASK	PRIN	CM	IH/SPM	PM-1	PM-2	CAD	ADMIN
44 TRIP PREP, REVIEW EXISTING DATA	1.0	0.0	4.0	0.0	2.0	0.0	0.0
50 FACILITY SURVEY (INCL. OT)	0.0	0.0	26.0	0.0	26.0	0.0	0.0
28 ROM QUANTITIES	0.5	0.0	4.0	0.0	0.0	2.0	0.0
48 SURVEY REPORT	2.0	0.0	14.0	0.0	4.0	8.0	0.0
44 PROJECT MGMT.	2.0	1.0	2.0	0.0	0.5	0.0	0.0

Hour Totals:	5.5	1.0	50.0	0.0	32.5	10.0	0.0
Billing Rate:	\$168.00	\$94.00	\$155.00	\$135.00	\$135.00	\$135.00	\$68.00
Wage Subtotals:	\$924	\$94	\$7,750	\$0	\$4,388	\$1,350	\$0

LABOR COSTS:

DIRECT LABOR SUBTOTAL: \$14,506

DIRECT COSTS:

PHOTOGRAPHY: \$15

REPROGRAPHICS: \$20

COURIER (NONE, ELECTRONIC): \$0

EQUIPMENT (XRF LEAD ANALYZER, DAYS): 2.5 @ \$150/DAY \$375

EQUIPMENT (HI-FLO AIR PUMP, DAYS): 0.0 @ \$20/DAY \$0

SURVEY CONSUMABLES: \$10

SAMPLE SHIPPING: 1 @ \$35 EACH \$35

DIRECT COST SUBTOTAL: \$455

DIRECT COST MARK UP @ 10.00% = \$46

LABORATORY COSTS:

ASB. BULK PLM EPA 600/R93/116, 3 DAY 300 @ \$8.00/LAYER \$2,400

ASB. BULK ROOF PLM EPA 600, 3 DAY 20 @ \$12.00/LAYER \$240

ASB. MICROVAC DUST ASTM D5756, 5 DAY 0 @ \$150/SAMPLE \$0

Pb PAINT/SOIL/DUST SW 846-7000B:7420, 5 DAY 0 @ \$5.45/SAMPLE \$0

Pb TCLP SW 846-1311, 5 DAY 0 @ \$56/SAMPLE \$0

PCB BULK CAULK/CONC/PAINT SW846, 1 WK 0 @ \$174/SAMPLE \$0

PCB AIR NIOSH 5503, MODIFIED, 1 WEEK 0 @ \$361/SAMPLE \$0

PCB WIPE/SOIL EPA SW-846 3550C/8082A, 1 WK 0 @ \$156/SAMPLE \$0

LABORATORY COST SUBTOTAL: \$2,640

LABORATORY COST MARK UP @ 20.00% = \$528

TOTAL COSTS, THIS SHEET: \$18,174

***** PROPOSAL IS VALID FOR 90 DAYS FROM DATE OF SUBMITTAL *****

Revised Fee Proposal

July 23, 2020

David Boggs
AMC Engineers
701 East Tudor Road, Suite 250
Anchorage, AK 99503

Re: Wrangell Public Safety Building Assessment Survey

Dave,

We can provide you with cost estimating services for this project for the fees, outlined below. We have based our proposal on scope provided in your emails of 5Apr20 and 22July20.

Please Allow 2 week for us to develop the cost estimates.

Item		Admin Rate	\$100.00	Estimator \$90.00	Sr Estimator \$180.00	Totals	
Building Condition Survey Estimate (ASTM E2516-06 Class 3)	2	\$200		\$0	18	\$3,240	20 \$3,440
Demo PSB (ASTM E2516-06 Class 3)	1	\$100		\$0	4	\$720	5 \$820
Concept Estimate for New Building (ASTM E2516-06 Class 3)	2	\$200	16	\$1,440	8	\$1,440	26 \$3,080
Demo WMC (ASTM E2516-06 Class 3)	1	\$100		\$0	6	\$1,080	7 \$1,180
Revise Site Estimate for the New PSB on WMC Site.	2	\$200		\$0	4	\$720	6 \$920
Review Conference Call		\$0		\$0	3	\$540	3 \$540
Total Fees	8	\$800	16	\$1,440	43	\$7,740	67 \$9,980

Sincerely,



Jay Lavoie
President

2020 RATE SCHEDULE

A. The following rates are effective January 1, 2020

	Straight Time Rate Per Hour
Principal Engineer 8	\$225.00
Principal Engineer 7	215.00
Senior Engineer 6	200.00
Senior Engineer 5	185.00
Engineer 4	175.00
Engineer 3	160.00
Engineer 2	145.00
Engineer 1	130.00
BIM Technician	125.00
Administrative Support	90.00
Expert Witness and Related Services	By Negotiation

B. Expenses for direct reimbursable items, such as the following, will be billed at cost x 1.10:

1. Expenses incurred in necessary travel.
2. Third party subcontracts.

C. Travel by company furnished automobiles will be billed at the current IRS approved rate. (Area within Municipality of Anchorage and Whatcom County is excluded.) Charges for air travel will be billed at the prevailing commercial coach airfare in effect at the time of booking.

D. Billings are normally calculated from the first through the end of each month. Monthly invoices are mailed the second week of the next month. Payments are due three weeks from the date of invoice.

STANDARD TERMS AND CONDITIONS

The following Standard Terms and Conditions apply to services rendered to CLIENT by Adams, Morgenthaler and Company, Inc., dba AMC Engineers to include principals, officers, employees, agents, insurers, assigns, predecessors or successors in interest (AMC), unless specifically modified in writing with reference to item number. AMC agrees to no other terms and conditions which have not been approved by AMC in writing. Acceptance of additional Terms and Conditions does not automatically waive the following Terms and Conditions, but instead adds to them. This agreement is between AMC and CLIENT. There are no third party beneficiaries to this agreement.

1. AMC carries Professional Liability Insurance (PLI) to cover losses arising out of its own professional negligence. The PLI does not cover (and AMC shall not be liable) against any other standard of performance. AMC is bound by its PLI carrier to comply with numerous terms and conditions, the violation of which may compromise or cancel protection of PLI to the detriment of both CLIENT and AMC. Any Contract with CLIENT or OWNER which may ensue will be submitted to our PLI carrier for review. The carrier's comments shall be incorporated in our agreement to ensure PLI coverage is not compromised by the contract to protect both CLIENT and AMC.
2. AMC shall not be held liable for the negligence or other acts of any other party, including CLIENT, Contractor(s), the public and other consultants. CLIENT is cautioned and advised to place whatever insurance is required to cover risks not covered by AMC's PLI and general liability insurance.
3. CLIENT agrees that to the fullest extent permitted by law, AMC's total liability to all parties for any and all claims, losses, expenses or damages whatsoever arising out of or in any way related to services rendered by AMC or its consultants from any cause or causes including, but not limited to, AMC's negligence, errors, omissions, strict liability, breach of contract or breach of warranty shall not exceed the total compensation received by AMC for the specific services. In no case shall AMC's liability exceed the percentage share that AMC's negligence bears to the total negligence of CLIENT and all others.
4. Verification of data supplied by others. AMC has no control over information supplied by others (CLIENT, utilities, other consultants, etc.). We will assume that information supplied by others is accurate unless separate line item professional services for verification of data are included in our project scope.
5. NOTICE: Documents and drawings prepared by AMC are instruments of professional service, and information contained therein is intended to be used in conjunction with AMC's interpretations, decisions, observations and administrations. Use or reproduction of these documents or drawings in whole or in part without AMC's consent is in violation of common law, copyrights, statutory and other reserved rights. Refer to Act 17 U.S.C., Section 511 (1991), which preempts state and local public records act. Refer to Act 17 U.S.C., Section 301 (1991). CLIENT is advised that retaining any consultant for less than complete services increases the likelihood of improper interpretations of documents, delays, conflicts and other damages which could be minimized or prevented if complete services were provided. AMC recommends that complete professional services including Submittal Review, Construction Observation and Commissioning be provided to CLIENT by AMC. AMC assumes no liability for CLIENT's election of less than full services.
6. If asked to "Certify" any aspect of any work provided by AMC or any other party, the following definition shall apply: The word "certify" as used in its various forms is understood to be an expression of

- professional opinion by AMC which is based on its best knowledge, information and belief. As such, it constitutes neither a guarantee nor warranty, expressed or implied.
7. AMC shall not "supervise" work of Contractor(s), and shall have no control over Contractor's work, including the right to stop work. Furthermore, AMC shall not be liable for "Inspection" services. AMC will provide, when retained, "Construction Observation" services with observation to ascertain that the work is generally proceeding in accordance with the plans and specifications. The Contractor shall be responsible for initiating, maintaining and supervising safety precautions and programs in connection with the performance of this Contract.
 8. Review of shop drawings and submittals by AMC is for general conformance with the plans and specifications and to advise the CLIENT so that CLIENT may direct the Contractor accordingly. By acceptance of this proposal the CLIENT acknowledges that the nominal review fee paid for this service is not intended to be an insurance policy against errors and omissions of the Contractor. Submittals will not be exhaustively checked for dimension or fit, or for proper technical design of manufactured equipment. Our review does not relieve the Contractor from the responsibility to comply with the Contract Documents. Provision of a complete and satisfactory working installation is the responsibility of the Contractor.
 9. AMC is not expert and has not been specially trained to recognize the many forms of asbestos, hazardous materials, and/or pollution which may exist; if asbestos, hazardous materials or pollution is found on the site and recognized as such, all related services will cease without penalty to AMC and the Owner will then be obligated to determine what course of action is to be taken. Recognizing that the CLIENT is the ultimate Owner of all materials which may cause pollution, including asbestos and hazardous materials, the CLIENT agrees to hold AMC harmless and further specifically agrees not to bring claims against AMC arising from the services of AMC or the work of others related to hazardous materials, pollution related activities and/or asbestos, to the fullest extent permissible by law, regardless of any action or omission (active, passive or comparative negligence included) on the part of AMC.
 10. Although AMC prides itself on having a good reputation, AMC makes no guarantees or warranties express or implied that work will be without error or flaw in judgment, or that the work will conform to the highest imaginable standards. AMC will exercise a reasonable degree of professional care in the execution of its responsibilities.
 11. CLIENT, OWNER and AMC agree that one or more statutes of limitation and/or repose may apply to claims arising from the project. Without limiting the foregoing, OWNER and AMC specifically agree that there is no agreement, under these Terms and Conditions or otherwise, for a "longer period of time" under the meaning of AS 09.10.055(c)(3), in which any person or entity may bring any claim against AMC (or any of AMC's principals, officers, employees, agents, insurers, assigns, predecessors or successors in interest), which claim arises in whole or in part from the services of AMC. OWNER represents and warrants that it will not enter into any agreement or take any other action which has the effect of extending any applicable period in which any claim may be brought against AMC, by any person or entity.
 12. Any applicable statute of limitations shall commence, and any alleged cause of action shall be deemed to accrue from the relevant date of substantial completion of the work.
 13. If a dispute arises out of or relates to this contract, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try in good faith to settle the dispute by mediation before resorting to arbitration, litigation, or some other dispute resolution procedure.

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	August 11, 2020
	<u>Agenda Section</u>	13

RESOLUTION No. 08-20-1535 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA AMENDING THE FY21 BUDGET IN THE CIP FUND BY TRANSFERING \$9,605 FROM GENERAL FUND RESERVES TO THE PUBLIC SAFETY BUILDING ASSESSMENT PROJECT AND AUTHORIZING ITS EXPENDITURE

SUBMITTED BY:

Lisa Von Bargaen, Borough Manager
Amber Al-Haddad, Capital Facilities Director

FISCAL NOTE:

Expenditure Required: \$164,605 Total

FY 20: \$	FY 21: \$164,605	FY22: \$
-----------	---------------------	----------

Amount Budgeted:

FY21 \$155,000/ \$9,605 Needed

Account Number(s):

11300 000 7900 00 11003

Account Name(s):

Public Safety Building Assessment

Unencumbered Balance(s) (after approval and prior to expenditure):

\$164,605

Reviews/Approvals/Recommendations

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

ATTACHMENTS: 1. Resolution 08-20-1535

RECOMMENDATION MOTION:

Move to Approve Resolution No. 08-20-1535.

SUMMARY STATEMENT:

A total of \$164,605 is necessary to complete the multi-disciplinary assessment of the Public Safety Building. The FY21 Budget includes \$155,000 in the CIP Fund for this project. Following a revision to the scope the cost increased by \$9,605. Administration is recommending the additional funds

come from General Fund Reserves. The attached resolution amends the budget and authorizes the additional expenditure amount for this project.

Approval of this resolution is only necessary if the Assembly approved the Professional Service Agreement with AMC Engineers for the Public Safety Building Assessment that preceded this resolution on the agenda.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO. 08-20-1535

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA AMENDING THE FY21 BUDGET IN THE CIP FUND BY TRANSFERING \$9,605 FROM GENERAL FUND RESERVES TO THE PUBLIC SAFETY BUILDING ASSESSMENT PROJECT AND AUTHORIZING ITS EXPENDITURE

WHEREAS, a multi-disciplinary condition assessment of the Public Safety Building is necessary to determine the best option for repair or replacement of the facility; and

WHEREAS, \$155,000 was included for this project in the CIP Fund in the FY21 Budget; and

WHEREAS, additional funding in the amount of \$9,605 is required for the assessment project for a total budget of \$164,605.

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

Section 1: The FY 2021 Budget in the CIP Fund is amended to reflect an increase in transfer funds in the amount of \$9,605 from General Fund Reserves.

Section 2: The FY 2021 Budget in the CIP Fund is amended to reflect an increase in the authorized expenditures in the Public Safety Building Assessment Account (11300 000 7900 00 11003) in the amount of \$9,605.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA this 11th Day of August 2020.

CITY & BOROUGH OF WRANGELL, ALASKA

Stephen Prysunka, Mayor

ATTEST: _____
Kim Lane, Borough Clerk

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	August 11, 2020
	<u>Agenda Section</u>	13

RESOLUTION No. 08-20-1536 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA AMENDING THE JOB DESCRIPTION OF THE FACILITIES MAINTENANCE SPECIALIST POSITION

SUBMITTED BY:

Lisa Von Bargaen, Borough Manager
Amber Al-Haddad, Capital Facilities Director

FISCAL NOTE:

Expenditure Required: \$

FY 20: \$	FY 21:	FY22: \$
-----------	--------	----------

Amount Budgeted:

	FY21
--	------

Account Number(s):

Account Name(s):

Unencumbered Balance(s) (after approval and prior to expenditure):

	\$
--	----

Reviews/Approvals/Recommendations

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

ATTACHMENTS: 1. Resolution 08-20-1536

RECOMMENDATION MOTION:

Move to Approve Resolution No. 08-20-1536.

SUMMARY STATEMENT:

When a position is vacated, Administration always reviews the job description to determine if amendments should be made. The position of Facility Maintenance Specialist is currently vacant. The following list is a general description of the changes that are being recommended. The exact changes are visible in track changes in the attached copy of the job description.

- Provides clarity to the standard duties of the position.
- Corrects the reassignment of the position since the creation of the Capital Facilities Department in 2018.
- Changes in this position receiving a new direct supervisor, all of which occurred in 2018 but has not been formalized in the job description to date.
- Addresses the new work order management system implemented by the department.
- We have a Confined Space Entry program and a Respiratory Policy, and I have added bullet points that identify requirements that this position will participate in those programs.
- Expanded the Knowledge and Skills section and the Abilities section to clearly identify the level of skills and abilities needed to effectively perform the job.
- Better identified the level of Education and Experience, or combination thereof, that would be expected of a quality candidate.
- Under Licenses and Certifications, we have removed the requirement that the candidate must have, or be able to attain within 12 months, a Class 1 Boiler Certificate and an EPA universal refrigeration certification. Instead, we identify that holding these certificates are preferred. According to State mechanical and electrical code, maintenance personnel are not required to hold a Class 1 Boiler certificate in order to operate, maintain and replace like-for-like parts on boilers. In order for the CBW to require an EPA 608 Certification, for refrigeration, the candidate must complete significant classroom course work and we would need to have a significant amount of equipment for performing the refrigerant work, which to date we do not own. We have local contractors who have the capacity to perform this type of work for us, and we recommend eliminating this requirement in this job description.
- Better identified the variety of Working Conditions of the job.

THE CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION No. 08-20-1536A RESOLUTION OF THE ASSEMBLY OF THE CITY AND
BOROUGH OF WRANGELL, ALASKA, AMENDING THE JOB
DESCRIPTION OF THE FACILITIES MAINTENANCE
SPECIALIST POSITION

WHEREAS, the amendment of this position description allows the City and Borough of Wrangell's Administration Department the ability to appropriately update the duties and responsibilities of the Facilities Maintenance Specialist; and

WHEREAS, the current rate of pay for the Police Chief position is a grade 19 with the pay range from \$24.28 to \$30.57 and based on the proposed changes to the job description, will not change; and

WHEREAS, this position has been reviewed and job description updated to accurately reflect actual duties, responsibilities, and qualifications; and

WHEREAS, it is the desire of the City and Borough of Wrangell to bring all job descriptions into compliance with current standards.

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

Section 1. The attached Exhibit "A" includes the job description which describe the duties, responsibilities and qualifications for the Facilities Maintenance Technician.

Section 2. The new job description for the Facilities Maintenance Technician position will be effective upon approval of this resolution.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA THIS 11TH DAY OF AUGUST 2020.

CITY & BOROUGH OF WRANGELL, ALASKA

Stephen Prysunka, Mayor

ATTEST: _____
Kim Lane, Borough Clerk

City & Borough of Wrangell

Position Description

Position: Facility Maintenance Specialist	Position Number:
Department/Site: Capital Facilities Department	FLSA: Non-exempt
Evaluated by: Lead Facility Maintenance Specialist or Capital Facilities Director	Salary Grade: 19

Summary

The Facility Maintenance Specialist is responsible for the day to day maintenance and repairs of all City & Borough of Wrangell (Borough) buildings and grounds. Occasionally works with other Borough departments, assisting with special projects. Works independently or cooperatively with others under the daily direction and supervision of the Lead Facility Maintenance Specialist.

Distinguishing Career Features

Performs a wide range of facilities maintenance services throughout all Borough-owned facilities. Performs comprehensive mid-level technical maintenance, troubleshooting, and repair of Borough building systems and equipment. May be required to work extended hours, as determined by management or facility need.

Essential Duties and Responsibilities

This list is ILLUSTRATIVE ONLY and is not a comprehensive listing of all functions and tasks performed by incumbents of this class.

- The Facility Maintenance Specialist performs a wide range of skilled work in the repair and maintenance of facility structures, their building systems and equipment for all Borough-owned facilities; resolves emergency situations; ensures that assignments are completed in a safe, proper, and timely manner, while using standardized practices and/or methods.
- Assists the Facilities Maintenance Specialist Lead in identifying future facility improvement needs.
- Inspects facilities, systems, equipment, and supplies, on a regular basis, for the purpose of identifying and accomplishing priorities for maintenance and repair.
- Complies with all safety requirements and practices.
- Performs maintenance and repair of all building structures and their systems, including but not limited to, electrical, heating, cooling, ventilation, boilers, plumbing systems, carpentry work for construction, and other maintenance and repair tasks; performs mid-level technical maintenance and repair tasks as appropriate.
- Receives work requests through work orders and/or direct contact. Keeps work order data entry current and maintains computerized maintenance records.
- Investigates and troubleshoots problems with facilities and equipment, and coordinates problem resolution as appropriate; responds to emergency breakdowns, and repair delinquent equipment on a timely basis.
- Implements and schedules preventative maintenance for all Borough facilities, equipment and systems, including elevators, heating and air conditioning systems, ventilation systems, digital and pneumatic controls, electrical systems, security and fire alarm systems, fire extinguishers, and office equipment.

- Troubleshoots and resolves or oversees resolution of routine maintenance problems, such as structural problems, cabinet repair, or basic mechanical or other equipment malfunctions.
- Monitors, operates, and troubleshoots the digital HVAC control systems present in in some Borough facilities.
- Participates in all job-related training and required safety training; promotes continuous improvement of workplace safety and environmental practices.
- As appropriate, contacts and coordinates external contractors and service agencies to schedule certain maintenance or repair work and ensures timely and effective work completion. Prepares requisitions for such materials according to established procedures.
- Maintains adequate inventory of necessary spare parts and serviceability of necessary maintenance supplies and equipment: purchases materials, supplies, and/or equipment as appropriate.
- Prepares and maintains records on all maintenance activities and keeps all facility Operations & Maintenance manuals up to date.
- Responsible for the proper care and safe use and maintenance of all assigned Borough materials and equipment.
- Assures that required inspections, such as sprinkler, fire alarm, and elevators, take place in a timely manner and that deficiencies identified during inspections are addressed in a timely manner.
- Assures Borough facilities stay in compliance with OSHA, EPA, Building and Fire Code, and other regulatory requirements.
- This position requires the employee to wear a variety of respirators as part of the job duties. Therefore, the employee must be able to pass a medical evaluation and a quantitative fit test on an annual basis.
- This position may require the employee to enter confined spaces as part of the job duties. Employees that participate or have duties in the Confined Space Program will receive training to ensure that each individual has the understanding, knowledge and skills necessary to safely perform all permit-required confined space operations.
- Occasionally assists other department crews as manpower needs arise.
- May be required to work extended hours, as determined by management or facility needs.
- This position is subject to call-out or call-back at any time due to staff shortages or emergencies, to facilitate and sustain department operations. Must be willing to work odd hours as required by the work environment.
- Keeps track of budget and spending for maintenance accounts.
- Performs other job-related duties and responsibilities that support the overall objectives of the position, or as assigned.

Qualifications

▪ Knowledge and Skills

- To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and /or ability required for this position. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.
- Experience applying the principles of building maintenance and repair and knowledge of materials associated with the construction and maintenance of buildings.
- Building automated control systems and components.
- Methods, tools, materials, and equipment used in all phases of facilities maintenance and repair.

- Basic mathematics, including calculations using fractions, percent, and ratios, to record and compute precise measurements.
- Interpret technical manuals, engineered drawings and specifications, safety rules, operating and maintenance instructions, and procedure manuals.
- Personal computer experience in Windows-based applications for data processing and spreadsheet development and other software as utilized by the department such as work order generation and inventory tracking software, or the ability to learn such software applications.
- Experience in maintenance hazards and safety practices related to building trades, including applicable OSHA standards and safe operation of tools, equipment, and vehicles.

▪ **Abilities**

- Skills are required to perform the duties of the position, with the potential to upgrade skills in order to meet changing job conditions.
- Ability to perform a wide range of physical and manual tasks in both indoor and outdoor environments.
- Broad range of mechanical, electrical, plumbing and carpentry skills.
- Requires sufficient computer and writing skills to prepare reports.
- Ability to perform record keeping functions.
- Ability to communicate professionally and effectively with customers, contractors, design professionals, outside agencies and other employees of the organization.
- Add, subtract, multiply and divide. Ability to perform these operations while often converting between different units of measurement.
- Apply commonsense understanding to carry out detailed written or oral instructions.
- Deal with problems involving a few concrete variables in standardized situations.
- Adapt to situations that are frequently not anticipated or planned for.
- Work independently with minimal direct supervision.

▪ **Physical Abilities**

- Requires sufficient ambulatory ability to inspect premises, including the ability to bend, stoop, crawl, climb, and walk in confined areas. Must be able to work from and perform complicated and physically demanding tasks from ladders, scaffolds, powered man-lifts, and other elevated areas.
- Sufficient visual acuity to read detailed drawings, recognizing words and numbers and to drive, read and write, and perform repair work.
- Sufficient auditory ability to carry on conversations in person and over the phone.
- Must be able to regularly lift and/or move up to 50 pounds and occasionally lift and/or move up to 100 pounds, often reaching from awkward positions using hand-eye coordination to insert parts.

▪ **Education and Experience**

- Any combination of education, training, and experience which demonstrates an ability to perform the duties and responsibilities as described, including progressively responsible journey-level experience in building maintenance and repair and/or building trades. A typical qualifying entrance background would be four years' experience in the skilled trades.
- A variety of maintenance, equipment operation and construction experience.
- Requires a high school diploma or general education degree (GED), and possess the ability to clearly read, write, and speak English. One year of college or technical level classes related to building maintenance technologies is preferred.

- **Licenses and Certificates**

Requires a valid Alaska Driver's License.

Class 1 Boiler Certificate and EPA 608 Certification preferred.

- **Working Conditions**

- Work is performed indoors and outdoors where some safety considerations exist from physical labor and equipment operation. Will frequently work in outside weather conditions and will regularly be exposed to extreme cold.
- Will frequently work near moving mechanical parts and is frequently exposed to wet and/or humid conditions.
- Occasionally exposed to fumes or airborne particles, toxic or caustic chemicals, hazardous and obnoxious working conditions, extreme heat, and risk of electrical shock.
- The noise level in the work environment is usually moderated.

This job/class description, describes the general nature of the work performed, representative duties as well as the typical qualifications needed for acceptable performance. It is not intended to be a complete list of all responsibilities, duties, work steps, and skills required of the job.

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	August 11, 2020
	<u>Agenda Section</u>	15

Executive Session: IBEW Grievance COW-20-02

SUBMITTED BY:

Lisa Von Bargaen, Borough Manager

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 20: \$	FY 21: \$	FY22: \$
-----------	-----------	----------

Amount Budgeted:

	FY20 \$XXX
--	------------

Account Number(s):

	XXXXX XXX XXXX
--	----------------

Account Name(s):

	Enter Text Here
--	-----------------

Unencumbered Balance(s) (prior to expenditure):

	\$XXX
--	-------

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
--------------------------	--------------------------------

	Name(s)
--	---------

	Name(s)
--	---------

<input type="checkbox"/>	Attorney
--------------------------	----------

<input type="checkbox"/>	Insurance
--------------------------	-----------

ATTACHMENTS: None

RECOMMENDATION MOTION:

I move, pursuant to 44.62.310 (c) (1), that we recess into executive session and invite the Borough Manager into the session, to discuss matters, the immediate knowledge of which would clearly have an adverse effect upon the finances of the Borough, specifically to receive an update on and discuss IBEW Grievance COW-20-02.

SUMMARY STATEMENT:

A verbal update will be provided to the Assembly during the Executive Session.