



Tuesday, April 22, 2025

Location: Borough Assembly Chambers

WS from 6:00 to 7:00 PM | Regular Assembly meeting at 7:00 PM

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

- i. Joint WS - Alder Top Sale

1. CALL TO ORDER

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

2. CEREMONIAL MATTERS

- a. Public Service Award to Timothy Bunes from the USCG

3. PERSONS TO BE HEARD

4. AMENDMENTS TO THE AGENDA

5. CONFLICT OF INTEREST

6. CONSENT AGENDA

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

- a. Minutes from the March 25, 2025 Regular Assembly Meeting
- b. **RESOLUTION NO. 04-25-1933** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ENDORSING AND ADOPTING THE SOUTHEAST ALASKA 2030 ECONOMIC PLAN: SOUTHEAST CONFERENCE'S COMPREHENSIVE ECONOMIC DEVELOPMENT STRATEGY 2025-2030
- c. **RESOLUTION No. 04-25-1936** OF THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2025 BUDGET IN THE GENERAL FUND BY ACCEPTING A GRANT IN THE AMOUNT OF \$10,000 FROM THE WALKER FOUNDATION AND AUTHORIZING ITS EXPENDITURE FOR MATERIALS AND SUPPLIES FOR THE WRANGELL KIDS CLUB PROGRAM
- d. Renewal notice for Liquor License #370 for BPO Elks Lodge #1595
- e. Corp Permit application notice for Phillip Mach - Commercial Storage Services on Zimovia Hwy

7. BOROUGH MANAGER'S REPORT

- a. Borough Manager's Report
- [b.](#) Finance Director's Fiscal Year 2025 Quarter 3 Budget Report, AR Aging Reports, and Sales Tax Update
- [c.](#) Harbormaster Report
- [d.](#) Fire Department Report
- [e.](#) Library Report
- [f.](#) Nolan Center Report
- g. Planning and Zoning Commission Report on Prospective Zoning Designations for WMC

8. BOROUGH CLERK'S REPORT

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

9. MAYOR AND ASSEMBLY BUSINESS

10. MAYOR AND ASSEMBLY APPOINTMENTS - None.

11. PUBLIC HEARING

- [a.](#) **RESOLUTION No. 04-25-1931** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, APPROVING THE AMENDED FEES AND RATES SCHEDULE AS PER WMC 5.14.025
- [b.](#) **RESOLUTION 04-25-1932** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA APPROVING THE FY 2026 SALES TAX-FREE DAYS
- [c.](#) **ORDINANCE No. 1075** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING SECTIONS OF MULTIPLE CHAPTERS IN TITLE 14 – HARBOR AND PORT FACILITIES FOR THE PURPOSE OF UPDATING TITLE 14, OF THE WRANGELL MUNICIPAL CODE

12. UNFINISHED BUSINESS

13. NEW BUSINESS

- [a.](#) Approval of Sublease Agreement for Marine Service Center Lot #4 between Steve Keller dba Keller Marine (Sublandlord) and Jared Gross dba JG Marine (Subtenant)
- [b.](#) Acknowledge receipt of the Fiscal Year 2024 Audited Financial Statements
- [c.](#) **RESOLUTION No. 04-25-1934** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE CREATION OF THE CRUISE SHIP FACILITY SECURITY OFFICER TEMPORARY POSITION AND AMENDING THE NON-UNION WAGE AND GRADE TABLE
- [d.](#) **RESOLUTION No. 04-25-1935** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE PARTICIPATION IN THE ALASKA PUBLIC INSURANCE ALLIANCE JOINT INSURANCE AGREEMENT

- e.** **ORDINANCE No. 1076** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING SECTION 5.10.035 - PURCHASES AND SALES AND SECTION 5.10.062- DISPOSITION OF PERSONAL PROPERTY FOR ECONOMIC DEVELOPMENT PURPOSES TO UPDATE THE MUNICIPAL CODE FOR CONSISTENCY AND BASED, IN PART, UPON THE RECOMMENDATION AND LEGAL OPINION OF THE BOROUGH ATTORNEY THAT SECTIONS OF 5.10.035 AND 5.10.062 ARE UNCONSTITUTIONAL AND NOT LEGALLY ENFORCEABLE
- f.** **RESOLUTION No. 04-25-1937** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE SALE OF PUBLIC LAND ON THE PUBLIC SURPLUS WEBSITE IN CONFORMANCE WITH WRANGELL MUNICIPAL CODE CHAPTER 16.12, SPECIFICALLY, LOTS 2 THROUGH 22 (EXCLUDING LOT 10), SHOEMAKER BAY SUBDIVISION II, WRANGELL RECORDING DISTRICT
- g.** **RESOLUTION No. 04-25-1938** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADOPTING A MEMORANDUM OF UNDERSTANDING BETWEEN THE WRANGELL PUBLIC SCHOOL DISTRICT AND THE CITY AND BOROUGH OF WRANGELL
- h.** Approval of the Wrangell Emergency Operations Plan
- i.** Approval of a Memorandum of Understanding between the City and Borough of Wrangell and the Wrangell Chamber of Commerce
- j.** Approval of a Facility Use Agreement between the City and Borough of Wrangell and the Wrangell Chamber of Commerce
- k.** **RESOLUTION NO. 04-25-1939** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2025 BUDGET TO ACCEPT THE THRIVING COMMUNITIES SUBAWARD FUNDS
- l.** Approval of a professional services contract with R&M Engineering in the amount of \$36,595 for a boundary survey of the Deep-Water Port industrial site

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

15. EXECUTIVE SESSION - None.

- a.** **Executive Session:** To discuss Barge Service with the Borough Manager

16. ADJOURNMENT

**Meritorious Public Service
Award
to**

Mr. Timothy Bunes

for acts set forth in the following:

CITATION:

The Commander, Coast Guard District Seventeen, takes pleasure in presenting the Coast Guard Meritorious Public Service Commendation to Mr. Timothy Bunes for his selfless performance as the Wrangell Fire Chief from 1989 to 2024. Mr. Bunes served as Wrangell Fire Chief for 35 years and dedicated over 50 years to Wrangell Fire and Search and Rescue (SAR), becoming a cornerstone of support for Southeast Alaska. His tenure included overseeing over 2,000 SAR operations, demonstrating his enduring commitment to the region. Working directly with the Coast Guard on over 500 SAR cases, he offered invaluable local expertise and aid to units regularly navigating the treacherous waters and terrain surrounding Wrangell Island. His leadership within the Wrangell Volunteer Fire Department was evident in the development of Wrangell SAR, a professional and reliable first responder organization serving communities throughout Southeast Alaska. Acknowledged by Sector Southeast Alaska for their exceptional skill and SAR competence over the course of decades, Wrangell SAR's efforts have proven vital in numerous SAR operations throughout the region, spanning from the outermost reaches of Sumner Strait, the intricate passages of Wrangell Narrows, Clarence Strait, and along the Stikine River. As the local Incident Commander and Wrangell SAR Coordinator, he adeptly managed the most high-profile cases, most recently being the 2023 Wrangell Landslide, serving as an effective conduit between local, state, federal, and tribal resources with seamless coordination. Mr. Bunes has been an instrumental resource in the most remote areas of Southeast Alaska, often directing Wrangell SAR to be on-scene before the arrival of Coast Guard units, ensuring timely assistance to distressed individuals. In addition to his commitment and service in SAR, he played a vital role in enhancing maritime safety and security as a longstanding member of the Wrangell Port Safety and Security Committee, a subcommittee of the Area Maritime Security Committee. Through his active engagement, he tirelessly worked to strengthen the relationship between the Coast Guard and local responders, fostering a stronger and more resilient maritime community while gallantly supporting the Coast Guard Search and Rescue mission. Mr. Bunes' actions are most heartily commended and are in keeping with the highest traditions of public service.

**Minutes of Regular Assembly Meeting
Held on March 25, 2025**

Mayor Patricia Gilbert called the Regular Assembly meeting to order at 6:00 p.m., March 25, 2025, in the Borough Assembly Chambers. Assembly Member Robbins led the pledge of allegiance.

PRESENT – ROBBINS, GILBERT, POWELL, DALRYMPLE, DEBORD, OTTESEN (by phone), MACH

ABSENT –

Borough Manager Villarma and Clerk Lane were also present.

CEREMONIAL MATTERS – None.

PERSONS TO BE HEARD

There was emailed Correspondence from Carol Rushmore on Villarma land sale (from 3/11/25 meeting) included in the Packet.

AMENDMENTS TO THE AGENDA

Manager Villarma requested that Item 15a be removed from the Agenda. There were no objections to removing this item.

CONFLICT OF INTEREST

CONSENT AGENDA

- 6a Minutes from the March 11, 2025 Regular Assembly Meeting
- 6b Approval of Alcohol License renewal for Rayme's Liquor Store
- 6c Approval of Alcohol License renewal for Rayme's Bar
- 6d CORRESPONDENCE: Minutes from the January 20, 2025 Regular School Board Meeting
- 6e CORRESPONDENCE: School Board Action from the March 17, 2025 Regular Meeting

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

BOROUGH MANAGER'S REPORT

Manager Villarma's Report was given.

Nolan Center Director Arnold's Report was provided.

Finance Director Pool's Report was provided along with the Harbor/Utility AR.

BOROUGH CLERK'S REPORT

Clerk Lane's Report was provided.

MAYOR AND ASSEMBLY BUSINESS

MAYOR AND ASSEMBLY APPOINTMENTS

Mayor Gilbert stated that there had been two letters of interest received for the Finance Committee community member seat. Gilbert appointed Brian Herman to fill this vacancy. There were no objections from the Assembly.

PUBLIC HEARING – None.

UNFINISHED BUSINESS – None.

NEW BUSINESS

13a ORDINANCE No. 1075 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING SECTIONS OF MULTIPLE CHAPTERS IN TITLE 14 – HARBOR AND PORT FACILITIES FOR THE PURPOSE OF UPDATING TITLE 14, OF THE WRANGELL MUNICIPAL CODE

M/S: Robbins/Mach to approve first reading of Ordinance No. 1075 and move to a second reading with a Public Hearing to be held on April 22, 2025.

Harbormaster Miller reviewed the multiple amendments to Title 14; stated that the Port Commission had worked on this for a few years.

Gilbert requested that Meyers Chuck and the 6-mile site area be added to this Ordinance.

Motion approved by polled vote.

13b RESOLUTION No. 03-25-1927 A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FISCAL YEAR 2025 BUDGET BY TRANSFERRING \$25,000 FROM THE GENERAL FUND RESERVE TO THE FINANCE DEPARTMENT BUDGET FOR COSTS RELATED TO THE IMPLEMENTATION OF CLOUD BASED SERVERS

M/S: Powell/Robbins to approve Resolution No. 03-25-1927. Motion approved by polled vote.

13c RESOLUTION No. 03-25-1928 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, STRONGLY SUPPORTING THE EFFORTS OF THE SOUTHEAST ALASKA INDIGENOUS TRANSBOUNDARY COMMISSION (SEITC) TO PROTECT TRANSBOUNDARY WATERS, SPECIFICALLY THE STIKINE RIVER, AND THE ECOSYSTEM, INDIGENOUS PEOPLE, COMMUNITIES, RESIDENTS, AND ECONOMIES THAT DEPEND ON ITS PROTECTION

M/S: Robbins/Dalrymple to approve Resolution No. 03-25-1928. Motion approved by polled vote.

13d RESOLUTION No. 03-25-1929 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FISCAL YEAR 2025 SANITATION FUND CIP BUDGET BY AUTHORIZING \$15,000 IN EXPENDITURES FOR PERMITTING AND DESIGN OF A NEW MONOFIL SITE

M/S: Powell/Robbins to approve Resolution No. 03-25-1929. Motion approved by polled vote.

13e RESOLUTION No. 03-25-1930 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, PROVIDING FOR THE CREATION OF THE DISPATCH/CORRECTIONS TEMPORARY POSITION AND AMENDING THE NON-UNION WAGE AND GRADE TABLE

M/S: Robbins/Powell to approve Resolution No. 03-25-1930. Motion approved by polled vote.

13f Approval of the Consent and Assignment of Leased Tidelands from Lynne Campbell to Kevin and Elizabeth O’Keefe, dba Maxmo Rentals LLC

M/S: Mach/Robbins to approve the Consent and Assignment of Leased Tidelands from Lynne Campbell to Kevin and Elizabeth O’Keefe, dba Maxmo Rentals LLC for Lot 7, Block 83-A, Tidelands Addition. Motion approved by polled vote.

13g Approval of Change Order No. 9 to McG Constructors, Inc. in the amount of \$131,186.49 for the Water Treatment Plant Improvements Project

M/S: Robbins/Powell to approve Change Order No. 9 to McG Constructors, Inc. in the amount of \$131,186.49 for the Water Treatment Plant Improvements Project. Motion approved by polled vote.

13h Approval of Amendment 2 to the Professional Services Agreement with Electric Power Systems for the Power Plant Upgrades project in the amount of \$146,622

M/S: Powell/Robbins to approve amendment 2 to the Professional Services Agreement with Electric Power Systems for the Power Plant Upgrades project in the amount of \$146,622. Motin approved by polled vote.

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

EXECUTIVE SESSION

15a Review the performance of the Borough Manager *(removed from the Agenda)*

Adjourned at 7:00 p.m.

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 22, 2025
	<u>Agenda Section</u>	6

RESOLUTION NO. 04-25-1933 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ENDORSING AND ADOPTING THE SOUTHEAST ALASKA 2030 ECONOMIC PLAN: SOUTHEAST CONFERENCE’S COMPREHENSIVE ECONOMIC DEVELOPMENT STRATEGY 2025-2030

SUBMITTED BY:

Patricia Gilbert, Borough Mayor (requested by Southeast Conference)

<u>FISCAL NOTE:</u>		
Expenditure Required:		
FY 23:	FY 24:	FY25:
Amount Budgeted:		
		\$
Account Number(s):		
Account Name(s):		
Unencumbered Balance(s) (prior to expenditure):		
		\$XXXXXXXX

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

ATTACHMENTS: 1. RES 04-25-1933 2. SE Alaska’s 2030 Comp Economic Development Strategy

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

RECOMMENDATION MOTION (*Consent Agenda Item*):
Move to approve Resolution No. 04-25-1933.

SUMMARY STATEMENT:

From SE Conference:

Southeast Conference (SEC) is the federally designated Economic Development District for the region as well as the state designated Alaska Regional Development Organization. Our mission is to support strong economies, healthy communities, and a quality environment in Southeast Alaska. SEC is responsible for developing a Comprehensive Economic Development Strategy (CEDS) for Southeast Alaska that is designed to identify regional priorities for economic and community development.

After 12 months of regional input and participation through surveys, numerous committee meetings and various conversations with our regional leaders, SEC is pleased to have published the region's draft 2030 Comprehensive Economic Development Strategy (CEDS) for its 30-day public review period. We appreciate your community's involvement in the development and identification of top regional objectives in the newest version of the CEDS. Please find attached to this letter a digital version of the draft CEDS for your review. If you or the Assembly have any comments on the draft CEDS, please provide them to Kaitlyn Jared at kaitlyn@seconference.org.

Additionally, we would appreciate the consideration of a resolution of support endorsing the region's 2030 CEDS. An example is provided for your convenience. As a strategy developed for the region, by the region, the SE Alaska 2030 CEDS is one of a kind and here to work for your community. Adoption of the CEDS is a critical step in promoting your community's various infrastructure projects and economic initiatives. Federal and State partners look to the regional CEDS for consistency in community projects and overarching regional goals as part of their funding consideration. Joining other regional communities through resolution support shows continued collaboration and commitment to the economic success of all. SEC looks forward to continuing to work with the community of Wrangell, and we thank you for your consideration.

Sincerely,
Robert Venables, Executive Director
Southeast Conference

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION No. 04-25-1933

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ENDORSING AND ADOPTING THE SOUTHEAST ALASKA 2030 ECONOMIC PLAN: SOUTHEAST CONFERENCE’S COMPREHENSIVE ECONOMIC DEVELOPMENT STRATEGY 2025-2030

WHEREAS, Southeast Conference is the Economic Development District (EDD), and the Alaska Regional Development Organization (ARDOR) for Southeast Alaska; and

WHEREAS, the Conference is responsible for preparing and maintaining a regional Community Economic Development Strategy (CEDS) for capacity building, and economic and community development in Southeast Alaska; and

WHEREAS, This CEDS has been prepared and updated through the participation of local community leaders, businesses and residents; and

WHEREAS, Southeast Conference works collaboratively with all boroughs, municipalities, and Tribes for project implementation and support; and

WHEREAS, Economic prosperity and community well-being are critical for community success; and

WHEREAS, Wrangell has planned infrastructure projects and economic opportunities that the community identifies as priorities; and

WHEREAS, Wrangell is dedicated to Economic Development growth; and

WHEREAS, These projects both support and benefit from alignment with other efforts across Southeast Alaska; and

WHEREAS, these projects will require significant capital investment and funds; and

WHEREAS, funding will be sought from various Federal and State sources.

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, endorses the SOUTHEAST ALASKA 2030 ECONOMIC PLAN: SOUTHEAST CONFERENCE’S COMPREHENSIVE ECONOMIC DEVELOPMENT STRATEGY 2025-2030, and

BE IT FURTHER RESOLVED, Adopting the Regional CEDS as a Regional plan will support and compliment the community’s Comprehensive Plan, Capital Improvement Plans and other planning documents that will enhance the community’s success.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 22nd DAY OF APRIL 2025.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

Southeast Alaska 2030 Economic Plan

Southeast Conference's Comprehensive Economic Development Strategy 2025-2030

DRAFT

Tlingit & Haida



SOUTHEAST CONFERENCE

Updated February 7, 2025



Prepared by
Rain Coast Data

SOUTHEAST 2030 STRATEGIC PLAN INTRODUCTION

Southeast Conference is the designated Economic Development District (EDD) through the US Economic Development Administration (EDA). As the region’s EDD, Southeast Conference is responsible for developing a Comprehensive Economic Development Strategy (CEDS) for Southeast Alaska that is designed to identify regional priorities for economic and community development. The CEDS is a strategy-driven plan developed by a diverse workgroup of local representatives from private, public, and nonprofit sectors. The following sections form the basis for the Southeast Conference CEDS:

Strategic Plan Summary - page 2

SWOT Analysis to identify regional Strengths, Weaknesses, Opportunities, and Threats - **page 3**

Summary Background of economic conditions in the region - **pages 4-16**

Economic Resilience and Workforce Planning overview - **page 17-18**

Strategic Direction Action Plan incorporating tactics identified through planning process, other plans, and stakeholder feedback to develop the priority strategies for the region - **pages 21-34;**

Strategic Direction Action Plan, Part II - Priority Objective Descriptions and Evaluation Framework to identify and monitor performance measures associated with the plan - **pages 35-47**

Economic Plan Steering Committee roster of names - **page 48-49**

Appendices page 50

The CEDS process began in March 2024 to ensure maximum input from the Southeast Conference membership. This process engaged community leaders, leveraged the involvement of the private sector, and developed a strategic blueprint for regional collaboration. More than 400 people representing small businesses, Alaska Native organizations, municipalities, tribes, and nonprofits were involved in various elements of the planning process. The following timeline shows meetings that took place in developing the five-year plan. The draft plan was released on February 11, 2025.

Southeast Alaska Comprehensive Economic Development Strategy Meeting Schedule 30+ Meetings, 400+ Stakeholders

	Transportation	Energy	Nat Resources	Seafood	Tourism	Other CEDS
Winter 2024	●	●	●	●	●	●
Spring 2024	●	●	●	●	●	●
Summer 2024	●	●	●	●	●	●
Fall 2024	●	●	●	●	●	●
Winter 2025	●	●	●	●	●	●

SOUTHEAST 2030 STRATEGIC PLAN SUMMARY

In February 2025, Southeast Conference released the draft Southeast Alaska 2030 Economic Plan, a five-year strategic plan for the region. The membership worked together to develop an overall vision statement, 46 objectives, and 7 priority objectives, along with regional and industry specific SWOT analyses. More than 400 people representing small businesses, tribes, Native organizations, municipalities, and nonprofits were involved in various elements of the planning process. The Plan's prioritized objectives are listed below.

ECONOMIC DEVELOPMENT

- ★ 1. **Housing objective: Support the sustainable development of housing**
- ★ 2. **Childcare objective: Increase childcare capacity in Southeast Alaska**
3. **Infrastructure maintenance**
4. **Education objective:** Partner with University of Alaska Southeast and K-12 school districts to build career pathways
5. **Workforce attraction and retention objective**
6. **Coast Guard Objective:** Support Coast Guard vessel homeporting opportunities
7. **Natural disaster planning objective:** Support disaster preparation and relief efforts
8. **Solid waste objective:** Support regional solid waste management solutions
9. **Healthcare workforce objective**
10. **Telecommunications objective:** Improve communications access in Southeast Alaska
11. **Manufacturing objective:** Promote regionally-manufactured local products
12. **Food security objective:** Increase supply and distribution of local foods



SEAFOOD

- ★ 1. **Further develop markets for Alaska seafood**
- ★ 2. **Seafood modernization initiative**
3. Work to further promote a year-round seafood economy in the region
4. Full resource utilization and ocean product development
5. Mariculture development
6. Bring back seafood jobs to Southeast's smallest communities
7. Support access to capital for harvesters and processors
8. Maintain a stable regulatory regime



NATURAL RESOURCES

1. Prepare for potential Chinook salmon listings
2. Work with USFS to direct federal contracts toward locally-owned businesses
3. Support an innovative, integrated timber industry
4. Attract capital investments, maintain global competitiveness
5. Provide an economically viable supply of timber from the Tongass to regional operators
6. Increase access to minerals and energy sources for mining on state and federal lands
7. Advocate for the regulators
8. Revise the Tongass National Forest Land Management Plan



VISITOR INDUSTRY

- ★ 1. **Support local tourism ownership and entrepreneurship**
2. Workforce housing for visitor's sector
3. Cultural tourism development
4. Collective regional strategy for accommodating tourism industry growth in Southeast

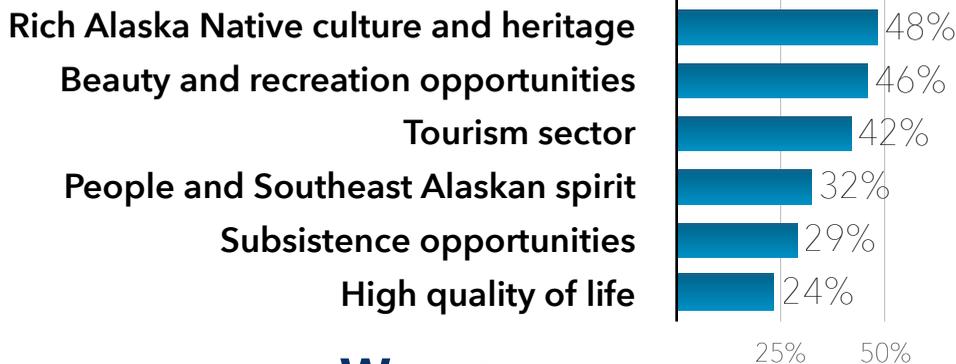


ENERGY SECTOR

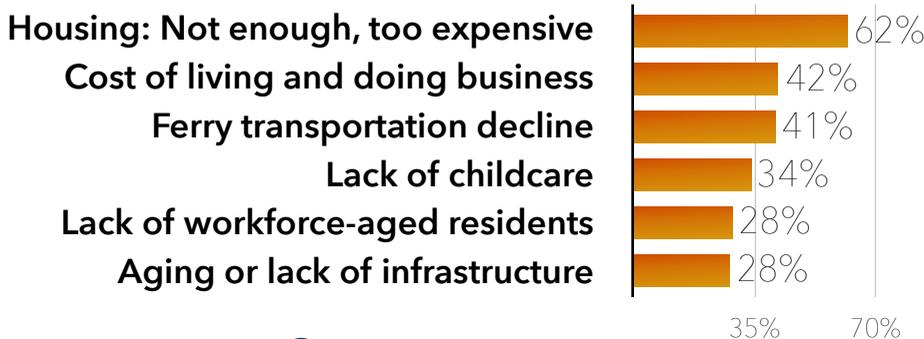
- ★ 1. **Reduce energy costs and increase deployment of renewables**
2. Promote beneficial electrification
3. Support consumer education on heat pumps
4. Policy and regulatory development to meet community energy needs and priorities
5. Continue to support PCE for rural communities
6. Biomass in energy

★ = Priority Objectives

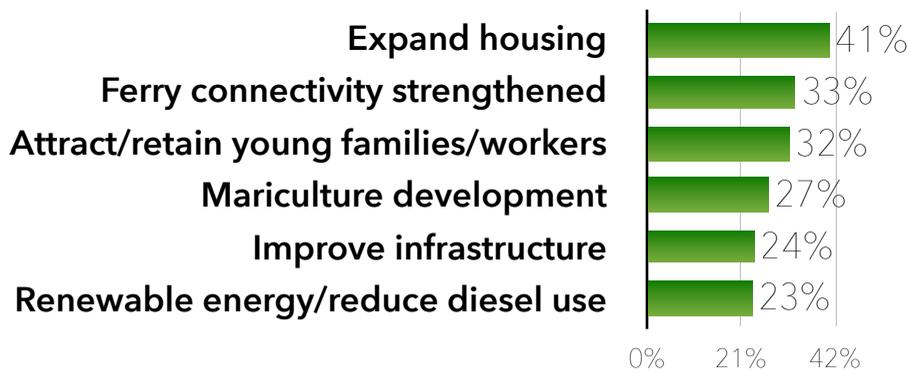
STRENGTHS



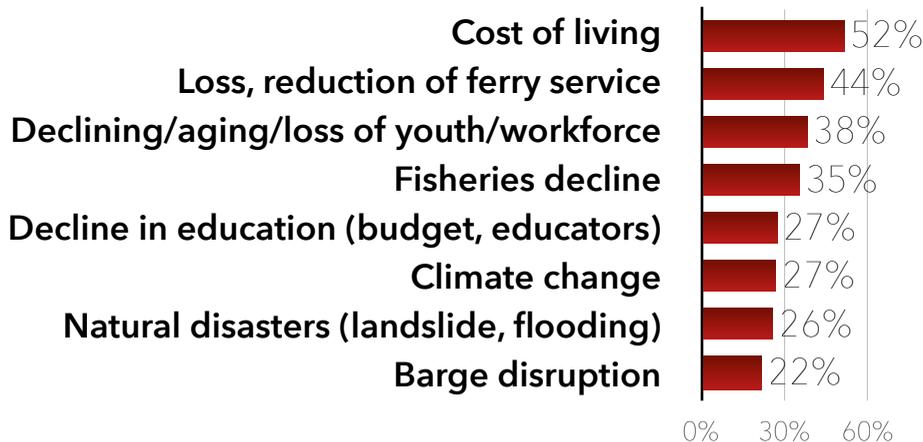
WEAKNESSES



OPPORTUNITIES



THREATS



2030 ECONOMIC PLAN DEVELOPMENT

Approximately 400 regional leaders participated in the overall or sector-specific strengths, weaknesses, opportunities, and threats analysis and prioritization.

Seafood

- Top Strength: **High-quality product**
- Top Weakness: **High costs**
- Top Opportunity: **Increase value-added processing**
- Top Threat: **Low seafood prices**

Visitor Industry

- Top Strength: **Natural beauty of region**
- Top Weakness: **Limited seasonal housing**
- Top Opportunity: **Workforce housing development**
- Top Threat: **Housing shortages**

Transportation

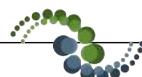
- Top Strength: **Connecting communities**
- Top Weakness: **Lack of qualified workforce**
- Top Opportunity: **Improve ferry service**
- Top Threat: **Demise of AMHS**

Energy

- Top Strength: **Abundant hydropower**
- Top Weakness: **High costs of infrastructure**
- Top Opportunity: **Heat pump installation**
- Top Threat: **Inadequate workforce**

Mining

- Top Strength: **Provides high-paying jobs**
- Top Weakness: **Extreme opposition by environmental groups**
- Top Opportunity: **Explore and develop new mineral deposits and expand existing mines**
- Top Threat: **Anti-mine advocacy**



SOUTHEAST ALASKA

Summary Background 2024



Photo by Rafe Hanson Photography

The Summary Background is updated every September and released at the Southeast Conference Annual Meeting as Southeast Alaska by the Numbers.

CHANGES 2022 TO 2023

SOUTHEAST ALASKA'S ECONOMY



THE **LABOR FORCE**
INCREASED BY **1,428**
JOBS TO **45,883 +3%**



TOTAL WAGES
INCREASED BY **\$120**
MILLION TO \$2.76
BILLION, **+5%**



TOURISM JOBS
INCREASED BY **26%**,
WAGES INCREASED BY
44%, +\$105 MILLION



VALUE OF SEAFOOD
LANDED IN THE REGION
DECREASED BY **20%**,
-\$66 MILLION
CATCH WAS UP BY **74**
MILLION POUNDS



REGIONAL **POPULATION**
DECREASED BY **796**
PEOPLE TO 71,077



HEALTHCARE JOBS
INCREASED BY **88**,
WAGES INCREASED BY
\$24 MILLION

2023 Southeast Alaska's economy is growing. In 2023, jobs were up by 3% and wages were up by 5% over 2022. All but two communities gained workers as 1,400 new jobs were added across the region. However, the region's two top private sector industries, seafood and tourism, experienced very different outcomes.

In 2023, tourism became the largest sector in the region, with a lot more jobs, and more wages than any other sector, including local or state government. Tourism jobs flooded back, growing by 26%, an increase of 1,700 year-round-equivalent jobs. Workers earned \$105 million more than the year before, a 44% increase.

Seafood was the top private sector industry in 2022 and brought in a massive harvest in 2023. But while the catch was the largest in more than a decade, it had one of the lowest catch values on record, \$66 million less than the smaller catch from the year before. Wages fell by 26%, as global markets drove down prices.

Other sectors were mostly up. The government, healthcare, retail, construction, finance, and mining sectors all added workers to their payrolls. Tribal government grew by 9%. Regional GDP was up by 31%. Nine communities saw double digit wage growth. But not all indicators were up. State jobs continued to decline, social services were down, along with professional & business services. Population and school enrollment declined.

2024 The economy of 2024 is strong and diversified. Two-thirds of Southeast business leaders are optimistic looking forward, with 30% saying their prospects will be even better over the next year. The regional economy has fully recovered from the pandemic.

Tourism is having another strong year as 1.67 million cruise passengers are expected to visit. The construction industry is responding to \$334 million in infrastructure bill investments in Southeast. Inflation has normalized. Wages are on the rise.

Seafood continues to be a concern. While prices are up slightly from 2023 levels, the catch is down significantly, although the season is ongoing.

While jobs continue to grow in 2024, so do concerns about the lack of a sufficient workforce in the region. Compared to 2010, when the population was nearly identically sized, the region now has 1,700 more jobs and 5,600 fewer workforce-aged residents. In 2024, regional business leaders were asked where the focus needs to be over the next five years. The top two answer were clear:

1. Housing initiatives, and
2. Attracting and retaining a workforce-aged population.

We need more young people in the region, and in order to attract them, we need more housing and more affordably-priced homes.

SOUTHEAST ALASKA REGIONAL OVERVIEW

VIRTUALLY ALL OF THE REGIONAL LAND BASE IS FEDERAL. THE FEDERALLY-MANAGED TONGASS NATIONAL FOREST MAKES UP NEARLY 4/5TH OF ALL SOUTHEAST ALASKA LANDS.

Southeast Alaska Land Ownership

Circle size = Number of Acres



THE REGION

The Southeast Alaska panhandle extends 500 miles along the coast from Metlakatla to Yakutat, encompassing approximately 33,500 square miles of land and water. The saltwater shoreline of Southeast Alaska totals approximately 18,500 miles. More than 1,000 islands make up 40 percent of the total land area. The region is home to 34 communities. The three largest communities – Juneau, Ketchikan, and Sitka – together are home to 75 percent of the regional population.

CULTURE

The dominant culture in the region is indigenous. Alaska Natives – the Tlingit, Haida, and Tsimshian – make up more than a quarter (26%) of the region’s population. Alaska’s Native peoples have resided in the region for at least 11,000 years. The region’s mild climate, abundant food and raw materials supported the development of highly-organized and culturally-advanced societies with extensive trade routes and rich artwork.

ECONOMIC TRENDS

Starting in the 1880s, the economy of Southeast Alaska experienced a century of growth that intensified after statehood in 1959. From statehood into the 1990s, population and employment levels in Southeast more than doubled as the workforce expanded in the areas of mining, government, fishing, tourism, and timber. In the early 1990’s seafood and timber directly accounted for a fifth of the regional economy. Over the next decade pulp mills and sawmills in the region closed, laying off 3,200 workers. During the same period, the value of salmon declined and catch levels fell. The population continued to decline through 2007. Between 2008 and 2015, the region experienced a significant economic recovery, rebounding to record numbers of jobs, wages, and residents. However, the loss of a quarter of all State of Alaska jobs in the region stymied recovery. The regional economy was decimated in 2020 as the pandemic wiped out the tourism season and an extremely poor 2020 salmon season exacerbated the economic losses. By 2024 the jobs, tourists, fish, and wages were back, but low seafood prices, and a declining workforce, are creating new economic challenges.

LAND OWNERSHIP

A lack of privately-owned land and accessible land available for development is unique to Southeast Alaska and impacts the ability of the region to nurture the private sector. (See infographic on the left.) Southeast Alaska’s land ownership is dominated by the federal government, which manages 94 percent of the land base. Most of this (78%, or 16.7 million acres) is the Tongass National Forest. The remaining federal lands are mostly in Glacier Bay National Park. Alaska Native organizations, including village, urban, regional corporations, and the Annette Island Reservation, own 3.4 percent (728,100 acres). The State manages 2.5 percent of the total land base (511,500 acres). Boroughs and communities own 53,000 acres — a quarter of one percent of the regional land base. Other private land holdings account for 0.05% of the regional land base.

Sources: State of Alaska; US Forest Service; Sealaska. *Economies in transition: An assessment of trends relevant to management of the Tongass National Forest, USDA 1998.*
Image Credits: Mike Dangeli and Mike Russ Photography

The Whole Southeast Alaska Economy 2023

In 2023, Southeast Alaska gained more than 1,400 year-round equivalent jobs and \$120 million in workforce earnings compared to 2022.

Annual Average Jobs

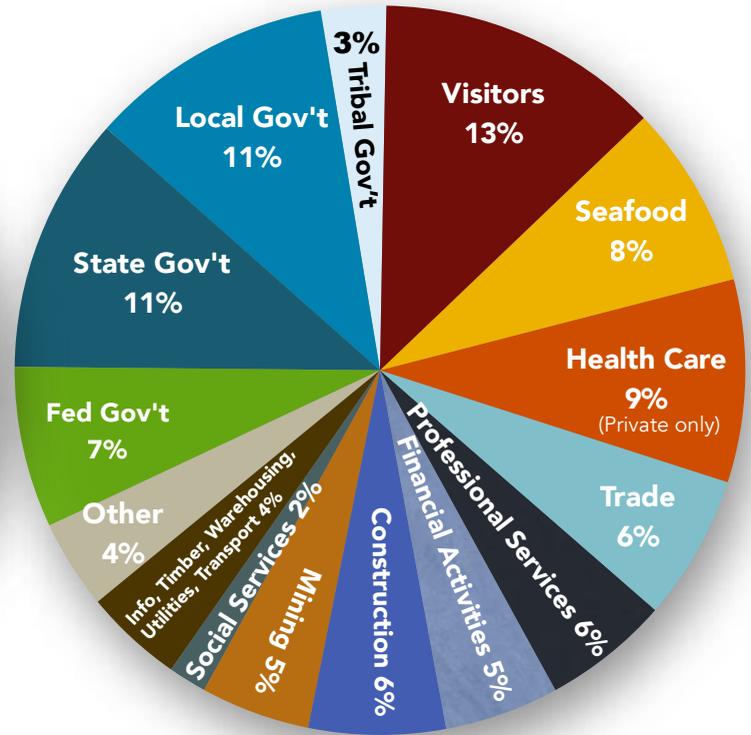
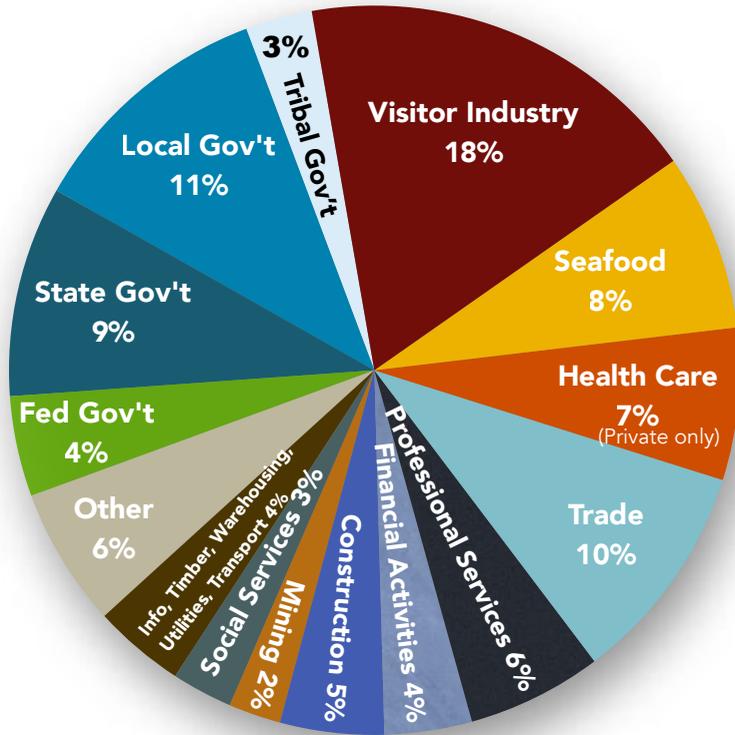
45,883 Jobs

UP 1,428 JOBS IN 2023 +3%

Employment Earnings

\$2.76 Billion Workforce Earnings

UP \$120 MILLION +5%



2023 Southeast Alaska Employment Earnings

	EMPLOYMENT RELATED EARNINGS			EMPLOYMENT NUMBERS			
	Wages (2023)	Self-Employment Earnings (est.)	Total Earnings	Annual Average Employment (2023)	Self-Employed (est.)	Total Employment	Change 2022 to 2023
Government (includes Coast Guard)	\$832,280,274	\$60,120,000	\$892,400,274	12,110	668	12,778	134
Visitor Industry	\$308,869,594	\$38,487,214	\$347,356,808	7,212	1,050	8,263	1,694
Seafood Industry	\$104,743,179	\$120,094,157	\$224,837,336	1,453	2,151	3,604	-49
Trade: Retail and Wholesale	\$152,775,223	\$25,737,565	\$178,512,788	3,950	566	4,515	261
Health Care Industry (private only)	\$231,396,548	\$17,181,417	\$248,577,965	2,815	279	3,095	72
Construction Industry	\$119,487,289	\$47,894,644	\$167,381,933	1,479	632	2,110	72
Financial Activities	\$61,963,111	\$78,305,008	\$140,268,119	1,015	761	1,776	30
Professional and Business Services	\$101,092,563	\$53,776,335	\$154,868,898	1,526	1,220	2,746	-191
Mining Industry	\$133,345,932	\$462,762	\$133,808,694	1,054	7	1,061	59
Social Services	\$42,641,296	\$4,188,024	\$46,829,320	1,049	190	1,238	-27
Information	\$16,259,923	\$1,025,356	\$17,285,279	325	47	372	-107
Timber Industry	\$16,939,861	\$2,301,703	\$19,241,564	239	52	291	-4
Warehousing, Utilities & Non-Visitor Transportation	\$71,535,757	\$12,717,397	\$84,253,154	955	245	1,200	-768
Other	\$70,534,248	\$38,567,492	\$109,101,740	1,734	1,099	2,833	251
Total	\$2,263,864,798	\$500,859,075	\$2,764,723,873	36,914	8,968	45,883	1,428

Sources: Alaska Department of Labor Employment & Wage data; (latest available) US Census Nonemployer (self-employment) Statistics; Active Duty Military Population, ADOL.
 *These cells in Government refer to active duty Coast Guard personnel employment and wages, and not self-employment data. **Notes:** **Seafood Industry** includes animal aquaculture, fishing & seafood product preparation, and Southeast Alaska resident commercial fishermen (nonresident fishermen & crew who did not report income are excluded). **Visitor Industry** includes leisure & hospitality, and visitor transportation (air, water, scenic). **Timber** includes forestry and logging support activities for forestry, and wood product manufacturing.

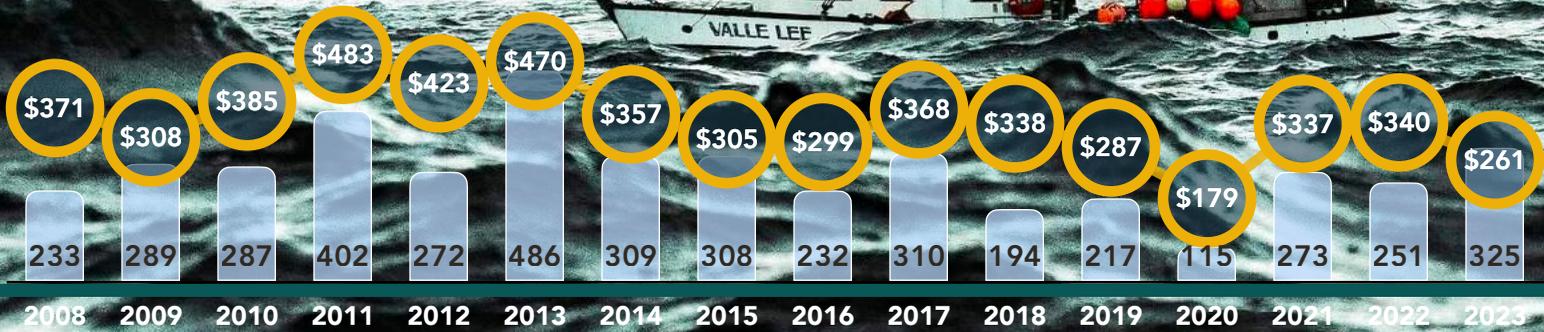
CHANGE IN THE LAST YEAR: 2022 to 2023

Table tracks key Southeast indicators past year, along with associated changes. Item b.

DEMOGRAPHICS	2022	2023	% CHANGE 2022-2023	CHANGE 2022-2023
Total Population ¹	71,873	71,077	-1%	-796
Under Age 15 ²	12,422	11,993	-3%	-429
Twenty-somethings ²	7,824	8,038	3%	214
Ages 65 and older ²	13,462	13,698	2%	236
UAS Enrollment (fall enrollment)	2,148	2,177	1%	29
K-12 School District Enrollment ³	10,803	10,697	-1%	-106
GENERAL ECONOMIC CONDITIONS				
Total Labor Force (jobs, includes self-employed & USCG) ^{1,5,6}	44,455	45,883	3%	1,428
Total Job Earnings ^{1, 5, 6}	\$2.64 billion	\$2.76 billion	5%	\$120 million
Total Private Sector Payroll ^{1, 6}	\$1.8 billion	\$1.97 billion	9%	\$166.7 million
Average Annual Wage ¹	\$59,493	\$60,257	1%	\$763
Annual Unemployment Rate ¹	3.6%	3.9%	0.3%	0.3%
TOP ECONOMIC SECTORS				
GOVERNMENT				
PUBLIC SECTOR: 32% OF ALL EMPLOYMENT EARNINGS				
Total Government Employment ^{1, 5}	12,644	12,778	1%	134
Federal Employment ^{1, 5} (8% of all employment earnings)	2,019	2,044	1%	25
State Employment ¹ (14% of all job earnings)	4,334	4,287	-1%	-47
City and Tribal Employment ¹ (14% of all job earnings)	6,291	6,446	2%	155
Total Government Payroll (includes USCG) ^{1, 5}	\$842.7 million	\$892.4 million	6%	\$49.7 million
State of Alaska Payroll ¹	\$289.1 million	\$315 million	9%	\$25.9 million
VISITOR INDUSTRY				
KEY INDUSTRY: 13% OF ALL EMPLOYMENT EARNINGS				
Total Visitor Industry Employment ^{1, 6}	6,569	8,263	26%	1,694
Total Visitor Industry Wages/Earnings ^{1, 6}	\$241.9 million	\$347.4 million	44%	\$105.5 million
Total Southeast Alaska Passenger Arrivals	1,652,223	2,145,049	30%	492,826
Cruise Passengers ¹⁰	1,178,123	1,670,000	42%	491,877
Total Air Passenger Arrivals from Outside SE ¹¹	465,299	467,738	1%	2,439
Total AMHS Passengers from Outside SE ¹²	8,801	7,311	-17%	-1,490
COMMERCIAL FISHING & SEAFOOD INDUSTRY				
KEY INDUSTRY: 8% OF ALL EMPLOYMENT EARNINGS				
Total Seafood Employment (includes fishermen) ^{1, 6}	3,653	3,604	-1%	-49
Total Seafood Employment Earnings ^{1, 6}	\$301.8 million	\$224.8 million	-26%	-\$77 million
Commercial Fishing Boats Homeported in SE ¹⁵	2,647	2,661	1%	14
Value of Seafood Processed ⁷	\$765.7 million	\$508.2 million	-34%	-\$257.5 million
Pounds (whole seafood landed pounds by SE residents) ⁸	251.4 million	325.2 million	29%	73.7 million
Estimated Gross Earnings (ex-vessel value of pounds landed) ⁸	\$326.8 million	\$260.7 million	-20%	-\$66.1 million
HEALTH CARE INDUSTRY (PUBLIC & PRIVATE HEALTH)				
KEY INDUSTRY: 11% OF ALL EMPLOYMENT EARNINGS				
Health Care Employment ^{1, 6}	3,811	3,899	2%	88
Health Care Wages ^{1, 6}	\$287.2 million	\$311.5 million	8.5%	\$24.4 million
MARITIME ECONOMY (Includes employment from all industries)				
KEY INDUSTRY: 14% OF ALL EMPLOYMENT EARNINGS				
Private Maritime plus USCG Employment ^{1,5,6}	5,558	5,567	0%	9
Private Maritime plus USCG Wages ^{1,5,6}	\$482.2 million	\$380.2 million	-21%	-\$102 million
OTHER SELECTED STATISTICS				
2022 2023 % CHANGE CHANGE				
Construction Employment ^{1, 6} (6% of all employment earnings)	2,038	2,110	4%	72
Mining Employment ¹ (5% of all employment earnings)	1,002	1,061	6%	59
Price of Gold ⁷	\$1,802	\$1,928	7%	126
Total Southeast AMHS Ridership ¹²	113,868	127,461	12%	13,593
Cost of Living: Consumer Price Index ¹	256.4	260.4	2%	4
Housing Units Permitted/Completed ^{4,1}	169	258	53%	89
Avg. Daily Volume ANS Oil Production (mbbls/day) ¹⁴	485,193	468,445	-3%	-16,748
Annual Avg. Domestic Crude WTI Oil Prices (in \$/Barrel) ¹⁴	\$100	\$83	-17%	-17

Sources: ¹Alaska Department of Labor (ADOL); ²ADOL Southeast Alaska Population by Age; ³Alaska Department of Education and Early Development; ⁴Based on the quarterly Alaska Housing Unit Survey, a survey of local governments and housing agencies; ⁵US Coast Guard; ⁶US Census Nonemployer (self-employment) Statistics and estimates based on business climate surveys; ⁷Kitco Metals Inc.; ⁸ADF&G Southeast Alaska Commercial Seafood Industry Harvest and Ex-Vessel Value Information; ⁹Cruise Line Agencies of Alaska; ¹⁰US Bureau of Transportation Statistics (BTS); ¹¹US Bureau of Transportation Statistics (BTS); ¹²Alaska Marine Highway System data; ¹³Alaska Department of Revenue Crude Oil and Natural Gas Prices; ¹⁴Commercial Fisheries Entry Commission.

○ Inflation Adjusted Value to Fishermen (millions)
 ■ Landed Whole Pounds (millions)



Seafood Industry 3,604 Annualized Jobs 2023

**EARNINGS DOWN
\$77 MILLION IN 2023**

2023 While seafood was the top private sector wage provider in the region in 2021 and 2022, the value of seafood dropped precipitously in 2023, but not for lack of fish.

In 2023, regional fishermen caught 325 million pounds of seafood (measured in whole pounds), the largest catch since 2013. Yet it was one of the lowest catch values on record with a value of \$261 million. Only 2020 was lower in recent history. The overall gross value of the catch was down 20%, a \$66 million decrease over 2022. Total earnings across the seafood sector dropped by \$77 million.

The overall harvest was huge. Fishermen caught 74 million more pounds of seafood in 2023 than they did in 2022. This includes 78 million more pounds of pink salmon — due to it being an odd year — and 27 million more pounds of chum. But the per pound value of species were down considerably. The pandemic and the Russia-Ukraine war contributed to an over-abundant global salmon

supply, leading to depressed prices across all species. Overall jobs were basically flat, down by 1%, so workers simply earned a lot less than they had in 2022, after working more.

In 2023, the five salmon species represented 82% of the regional seafood catch by pounds landed, and slightly more than half the overall value (54%). Halibut, black cod, crab, and the dive fisheries accounted for just 10% of pounds landed, but 41% of the total harvest value. The majority of the statewide catch of Chinook, coho, chum, shrimp, Dungeness crab, and the dive fisheries typically occurs in Southeast Alaska.

KEY ECONOMIC DRIVER

The regional seafood industry (including commercial fishing and seafood processing) generated 3,604 annual regional jobs and \$225 million in earnings in 2023, making up

8% of earnings and jobs in the region.

The 10-year Southeast seafood harvest averages are 253 million whole pounds, and an inflation-adjusted value of \$307 million.

SEAFOOD PROCESSING

Seafood processing values were also down significantly. In 2023, shore-based seafood facilities in Southeast Alaska processed 229 million pounds of seafood in the region, with a wholesale value of \$508 million, including shorebased processors and direct marketers. This represents a 34% decrease in value over 2022 as 28 million fewer pounds of seafood were processed.

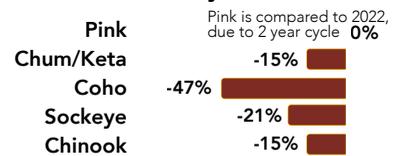
SE Seafood Processing: 2022 vs. 2023



THE 2023 SOUTHEAST CATCH COMPARED TO THE 2022 CATCH IN MILLIONS				
Species	2023 Pounds Landed	2022 Pounds Landed	2023 Catch Value	22-23 Change in Value
Pink Salmon	146.5	68.3	\$40.0	10%
Chum Salmon	102.3	74.9	\$68.3	-30%
Herring	22.6	51.8	\$11.0	28%
Black Cod	15.6	17.1	\$39.6	-28%
Coho Salmon	10.4	9.3	\$12.2	-15%
Halibut	8.0	8.9	\$38.3	-30%
Sockeye Salmon	5.3	6.9	\$6.5	-54%
Chinook	2.5	3.4	\$14.0	-22%
Geoduck, Sea Cucumbers, Urchins	2.2	2.0	\$13.6	52%
Crab	5.2	4.2	\$14.4	-24%
All Other	4.7	4.8	\$3.0	-2%
Pounds	325 million	251 million	\$261 million	-\$66 million

2024 The 2024 harvest-to-date is down, and fish prices remain low. Southeast has seen a solid pink salmon return, in contrast with the rest of Alaska, which has been reporting abysmal pink harvests. ASMI's September 2024 update is below:

SE Salmon Catch: 2023 vs. 2024 Year over year: week 36



2024 continues to be a challenge for regional fishermen and processors, although prices appear to be up slightly from 2023's deflated levels.

Sources: Combination of ADOL Employment and Wage data; US Census Nonemployer (self-employment) Statistics; ADF&G Seafood Production of Shorebased Plants in Southeast Alaska; ADF&G Southeast Alaska Commercial Seafood Industry Harvest and Ex-Vessel Value Information; Alaska Commercial Salmon Harvests and Ex-vessel Values, ADF&G. Weekly Alaska Salmon Harvest Updates are produced for ASMI by McKinley Research. Seafood Industry includes animal aquaculture, fishing, & seafood product preparation and Southeast Alaska resident commercial fishermen (nonresident fishermen & crew who did not report income are excluded). Photo by Rafe Hanson Photography.



Visitor Industry

8,263 Annualized Jobs
\$347 Million in Wages in 2023

UP 1,694 JOBS IN 2023
EARNINGS UP BY 44% +\$106M

2023 Nearly 2.2 million passengers arrived in Southeast Alaska by air, ferry, and cruise ship in 2023.

RECORD BREAKING CRUISE SHIP SEASON

Cruise passenger numbers grew by a nearly half million passengers, a 42% increase from 2022, as the pandemic's impact on tourism was finally erased. The 2023 season's 1.67 million cruise ship passengers marked a new regional record, breaking the previous record of 1.33 million cruise passengers set in 2019. Airline passengers increased by more than 2,400. Although total ferry passenger traffic arriving from outside the region was down by about 1,500 passengers due to scaled back marketing.

In 2023, visitor sector jobs increased by 26% over 2022, as nearly 1,700 new year round equivalent jobs were added, and wages grew by \$105.5 million, a 44% increase. Those working in the visitor industry earned \$347 million in 2023, comprising 13% of all regional employment income, making tourism the top economic sector in the region.

2024 BUSINESS LEADERS SURVEY
By all accounts 2024

has been a very good year for tourism businesses, and by extension, the regional economy. In spring 2024, business leaders from the tourism, food, and beverage sectors reported a strong economic climate with 81% calling the business climate good or very good for their business. Nearly half (43%) expected their business operations to be even stronger headed into 2024 and 2025.

SIMILAR-SIZED CRUISE SEASON IN 2024

After 3 years of cruise passenger number volatility, 2024 offers a stable supply of cruise passengers. The City and Borough of Juneau (CBJ) is working with the cruise industry on passenger abatement strategies to ensure a holding pattern on growth. In 2024, ships are expected to carry 1.7 million passengers by the end of this summer.

Tourism businesses are reporting record revenues, and are becoming competitive with other sectors for workers, as visitor sector wages increase. Between 2022 and 2023, the average tourism wage increased 14%.

"Sales are definitely up, but so are expenses."
Tourism business leader in August 2024

WORKFORCE AND HOUSING CHALLENGES

With the most visitor sector jobs the region has ever had, attracting a workforce sufficient to serve visitors has remained a challenge for regional businesses, and business leaders place the primary blame on housing. In a visitor industry SWOT, leaders say the top tourism weakness in the region is limited housing, the top opportunity is workforce housing development, and the top threat is a shortage of housing.

JET PASSENGERS

Total air passenger arriving from outside Southeast was up by 1% in 2023 to just under a half million. In the first half of 2024 total air passenger arrivals for the region was 2% above 2023 levels.

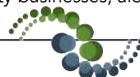
2025 VISITOR STABILITY EXPECTED IN 2025/2026
2026 Moving into 2025, regional cruise ship passenger numbers are

expected to be slightly smaller than the 2024 seasons. This is due to three significant agreements between local communities and the larger cruise industry:

- 1) 5-Ship Limit:** In 2024, the CBJ started enforcing a 5-ship-per-day limit, a recommendation of the community's Visitor Industry Task Force, and agreed to by the industry.
- 2) Daily Caps:** CBJ worked with the cruise lines to set a daily agreed upon limit of 16,000 on weekdays and 12,000 on weekends, which will be enacted in 2026.
- 3) Shorter Season:** Also in 2026, the cruise season will be significantly shorter. Instead of starting in early April, the 2026 cruise season is currently slated to begin on April 28, and instead of running through the end of October, the season will end on October 6.

These three changes are intended to cap significant overall cruise passenger growth and includes an agreement to meet annually to balance the schedule.

Sources: CLIA Alaska & Cruise Line Agencies of Alaska. Combination of ADOL Employment and Wage data and US Census Nonemployer (self-employment) Statistics; Alaska Visitors Statistics Program (AVSP) VII; US Bureau of Transportation Statistics (RITA); Alaska Marine Highway System; Juneau International Airport Passenger Statistics; Juneau Docks & Harbors capacity figures. **Note:** In this analysis, the visitor industry includes leisure and hospitality businesses, along with air, water & scenic transportation companies.

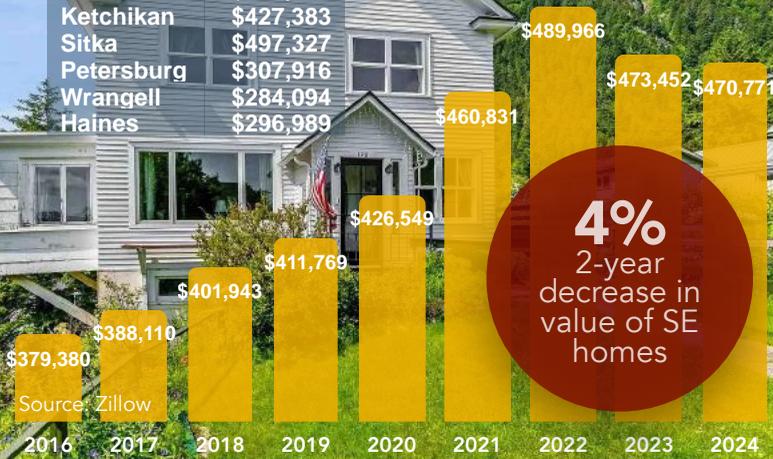


Average Value of a Single-family Home

Juneau, Ketchikan, Sitka, Petersburg average

July 2024 Values

Juneau	\$524,280
Ketchikan	\$427,383
Sitka	\$497,327
Petersburg	\$307,916
Wrangell	\$284,094
Haines	\$296,989



Source: Zillow



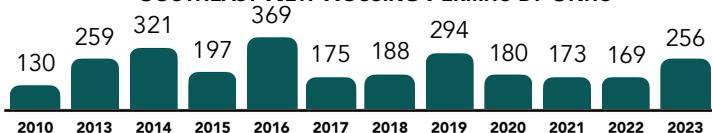
Kensington Mine

Housing Indicators

Southeast business leaders say that housing is the top obstacle to economic development in the region, with 61% of business leaders saying it is **critically important** for their local community to focus on housing over the next five years. Southeast has 28,854 occupied housing units.

New Housing: In the past 10 years, Southeast communities added more than 2,300 new permitted housing units, a 9% increase, including nearly 1,300 single-family homes, 400 multi-family homes (2-4 units), and 600 apartment units. 2023 marked the highest year of new housing development since 2019.

SOUTHEAST NEW HOUSING PERMITS BY UNITS



Growth in Single-Person Households: Southeast continues to experience a housing crisis, but the core cause has shifted. The rise of single occupancy households — from a quarter of all regional households to a third — has erased many inventory gains. This is primarily due to a demographic shift. There are more residents aged 65 and older, a segment that is more likely to live alone, generating more than 1,400 new single-occupancy households in the past eight years.

Rental Housing: The region has more than 10,000 rentals. Based on a 2023 survey of 2,100 rental units in the region by the Alaska Department of Labor, the overall rental vacancy rate was 4.5%, similar to 2022. Two bedroom units have the lowest vacancy rates, at 3.8%. A healthy vacancy rate is considered to be approximately 8%. The average adjusted rent in Southeast Alaska was \$1,392 in 2023, a 6.8% increase over 2022. Sitka the lowest increase at 1.6%, while Ketchikan rent increased by 9.4%.

2023 SE RENTAL VACANCY RATES



Short-Term Rentals: Use of short-term rentals, like Airbnb and Vrbo, have risen by 7% from 912 active listings in the summer of 2023 to 979 active listings in August of 2024. Just 140 of these regional listings are available all or most of the year (more than 270 days), making the overall impact on the housing market relatively low.

Sources: Air DNA, ADOL Quarterly Alaska Housing Unit Survey, a survey of local governments and housing agencies; US Census; Zillow. Kitco Metals Inc; Coeur Mining Inc. Annual Report; Hecla Mining Company Annual Report.

Mining Industry

1,061 Annualized Jobs in 2023

UP 59 JOBS IN 2023, WAGES UP BY 12%, +\$14M

2023

The mining sector continues to grow. Mining jobs in Southeast Alaska were up by 6% and wages were up by 12% in 2023.

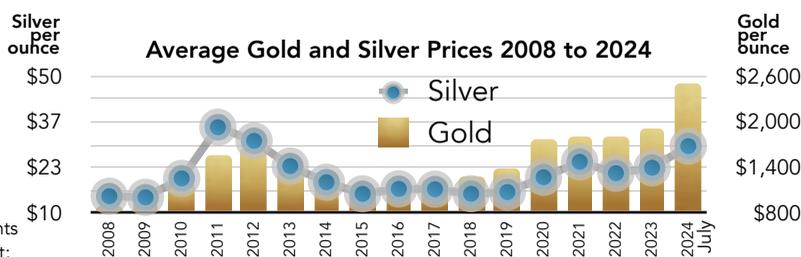
The average annual mining wage was \$126,100 in 2022, more than twice the overall regional wage of \$60,226. Three mines in the region account for nearly all mining employment.

- **Hecla Greens Creek** is one of the largest silver mines in the world. In August 2024, Hecla Greens Creek had 520 full-time permanent employees (+14 from 2023) and continues to ramp up production and employment. Greens Creek is the largest private sector employer in Juneau as well as the highest taxpayer. In 2023, Greens Creek produced 9.1 million ounces of silver, similar to 2022.
- **Coeur Alaska's Kensington** is exclusively a gold mine. Kensington had a production of 84,789 ounces of gold in 2023, a 22% decrease from 2022. In 2024, Coeur Alaska Kensington had a full-time permanent staff of 369 (-14 from 2023).
- **Dawson** is a smaller gold and silver project on Prince of Wales. Dawson Mine reported 48 full-time workers in 2024.

Additional mining exploration projects are active in the region, including the Palmer Project in Haines, Herbert Gold in Juneau, Bokan Mountain, and Niblack, both on Prince of Wales.

The forecast for mining in the near term is positive with high metals prices and solid production from the area's producing mines. However, the industry continues to be challenged by the shortage of skilled labor.

Gold and silver have surged in 2024. Gold reached a new peak of \$2,500 in August 2024.





CONSTRUCTION



Item b.

HEALTHCARE

Construction Industry

2,110 Annualized Jobs in 2023

JOBS UP 72, WAGES UP BY \$14 MILLION

2023

For the fourth year in a row, construction employment was up. Construction jobs increased by 4% (72 jobs), while wages grew by 9% in 2023. Construction

workers in the region earned \$167 million, representing 6% of all regional workforce earnings in 2023. Early data shows construction jobs increased by another 300 jobs in the first half of 2024.

Sector growth is limited by a lack of workers, not projects. The Federal Infrastructure Investment and Jobs Act (IIJA) has led to large construction projects across Southeast, but local firms must compete statewide and nationally for workers as similar investments into infrastructure projects are occurring across the US. Local business leaders say that the workforce shortage makes it difficult to develop projects.

By June 2024, IIJA awards totaling \$334 million for work across Southeast communities had been announced to support the region's roads, bridges, ports, airports, energy grids, communication systems, and ferries (note that ferry funding that was not Southeast specific is excluded from this list).

In Southeast in 2024, grants for federal infrastructure act funding, by community, include:

Infrastructure Act Awards in SE

Area	Millions
Juneau Borough	\$37.1
Ketchikan Borough	\$18.2
Sitka Borough	\$9.5
Petersburg Borough	\$10.9
Haines Borough/Klukwan	\$6.7
Wrangell Borough	\$29.5
Skagway Borough	\$20.5
Yakutat Borough	\$13.3
Prince of Wales Island	\$22.0
Hoonah	\$43.1
Metlakatla	\$19.7
Angoon	\$11.7
Kake	\$5.2
Gustavus	\$3.6
Hyder, Tenakee, Elfin Cove, Pelican, Port Alexander	\$2.1
Other Regional	\$80.6
Total SE Investment	\$334 Million

Health Care Industry

3,900 Annualized Jobs in 2023

JOBS UP 88, WAGES UP BY \$24 MILLION

2023

Southeast Alaska's 3,900 public and private healthcare workers comprised 8% of the regional workforce in 2023, earning 11% of all wages, \$312 million.

Healthcare is the biggest economic sector in Alaska — both in terms of jobs and wages — accounting for 13% of all workforce earnings and 11% of jobs statewide, having outpaced Alaska's historically-dominant sectors years ago. Through growth and turnover more than 7,500 new healthcare workers need to be hired across Alaska every year to keep up with staffing needs. Since there are too few Alaska healthcare workers to fill the demand for services in Alaska, job vacancies in the industry are increasing. Southeast Alaska medical facilities must compete statewide and nationally for high-demand healthcare workers.

In 2023, the region added 88 healthcare jobs, amidst growing demand for services as the population ages. Southeast providers have repeatedly increased wages to remain competitive in attracting and retaining workers. Regional healthcare wages increased by 9% between 2022 and 2023 in an effort to compete for workers. Over the last 10 years total regional healthcare wages grew by \$137 million, a 79% increase.

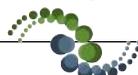
The SouthEast Alaska Regional Health Consortium (SEARHC) is the region's largest healthcare provider with 1,222 staff in 27 communities in 2023 and a payroll (including benefits) of \$186 million. The next largest employer, Bartlett Regional Hospital, has a staff of 770, while PeaceHealth, the third largest, has a staff of approximately 500.

Early data indicates that regional healthcare jobs declined slightly in the first half of 2024.



Sources: Combination of Alaska Department of Labor Employment and Wage data and US Census Nonemployer (self-employment) Statistics; State of Alaska.

Photography credit: Petersburg Medical Center



GOVERNMENT

Item b.



Government Jobs 2023
Municipal 5,090 Jobs +46
State 4,287 Jobs -47
Federal 2,031 Jobs +25
Tribal 1,356 Jobs +109

Government

12,778 Annualized Jobs in 2023

UP 134 JOBS IN 2023

WAGES UP BY 6%, \$50 MILLION

2023

Government workers made up 32% of all regional employment

earnings (\$892 million) in 2023, and 27% (12,778) of the region's jobs. Overall public sector wages grew by \$50 million in 2023, an increase of 6%, while government jobs grew by 3%.

STATE GOVERNMENT LOSSES

Despite being home to the State Capital, the region's State government sector has been cut for 12 years in a row. From 2012 to 2024, State jobs have been reduced by a quarter, a decline of 1,415 annualized workers. Outside the region State jobs are down just 6% over the same period. Since 2022, the State added more than 1,000 new jobs outside of Southeast Alaska.

Southeast State Jobs

State jobs in the region are down for the 12th year in a row, for a total of 1,415 jobs lost since 2012, a decline of 25%



US COAST GUARD

The federal job count includes 668 active duty US Coast Guard (USCG) personnel. The USCG announced in August that the port of Juneau will serve as an icebreaker homeport base. The hope is that the 360-ft Aiviq will be ready with a limited crew by 2026, but deployment with the full crew of 190 is expected to take longer.

Homeporting preparations, such as improved mooring, crew facilities and increased housing, will boost the local and regional economy.

LOCAL GOVERNMENT

Because the local government has to absorb some public services reduced by the state, employment has increased. In 2023, local governments added 46 jobs, a 1% increase. Employment is also up in the first half of 2024. Local government workers consists of the following: 44% public administration, 40% public education, just over 2,000 workers in Southeast; and 16% public health care workers.

PERMANENT FUND CHALLENGES

Alaska's revenue structure is dependent on oil prices and permanent fund earnings. The \$81 billion Alaska Permanent Fund, which contributes more than half of the State's general fund revenue, has been posting negative returns. More money is being spent from the fund than is being deposited or earned through investments. Without sufficient earnings the fund could be unable to contribute to state services or pay dividends within the next several years.

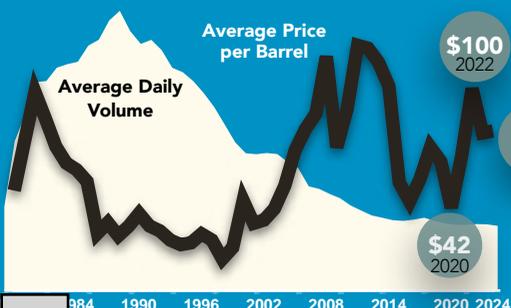
FEDERAL GOVERNMENT

Federal jobs were up by 1% in 2023 to 2,031, with associated earnings of nearly \$200 million. Early jobs data indicate that federal employment numbers will be up again in 2024.

Federal investments have been critical for restoring the regional economy post-pandemic, as more than a billion dollars have been spent in, or pledged to, the region.

Sources: ADOL Employment and Wage data; Alaska Department of Revenue Crude Oil Prices. Alaska Office of Management Budget.

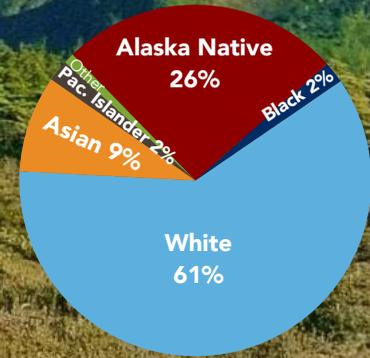
Avg. Daily Volume of the Trans Alaska Pipeline System and Inflation Adjusted Price Per Barrel, 1978-2023



DEMOGRAPHICS

Population 71,077

-796, -1.1%



POPULATION CHANGE 2022 TO 2023

Community	2022	2023	Change
Juneau Borough	31,834	31,549	-1%
Ketchikan Borough	13,776	13,475	-2%
Sitka Borough	8,354	8,231	-1%
Petersburg Borough	3,358	3,367	0.3%
Haines Borough	2,576	2,530	-2%
Wrangell Borough	2,085	2,039	-2%
Metlakatla	1,444	1,446	0%
Skagway Borough	1,147	1,127	-2%
Craig	993	1,019	3%
Hoonah	917	885	-3%
Klawock	694	696	0.3%
Yakutat Borough	673	677	1%
Gustavus	658	655	-0.5%
Kake	530	530	0%
Thorne Bay	447	478	7%
Angoon	340	343	1%
Hydaburg	348	337	-3%
Coffman Cove	201	191	-5%
Hollis	139	145	4%
Naukati Bay	131	130	-1%
Tenakee Springs	126	123	-2%
Whale Pass	84	91	8%
Pelican	83	90	8%
Klukwan	86	87	1%
Port Alexander	57	51	-11%
Kasaan	49	50	2%
Edna Bay	42	49	17%
Hyder	46	47	2%
Elfin Cove	38	38	0%
Port Protection	33	36	9%
Game Creek	18	18	0%
Point Baker	10	10	0%
Remainder	556	537	-3%
Total	71,873	71,077	-1.1%

2023 The region's population was down in 2023, declining by more than one percent to 71,077 residents, a loss of nearly 800 people. Although 15 communities saw population gains.

SCHOOL ENROLLMENT

K-12 enrollment was down by 1%, as school numbers fell by 106 students in 2023. However, losses were primarily experienced by Juneau and Ketchikan schools, and mostly at grade school level. Enrollment for K-5th grade in those two communities alone fell by 150 students. Ten of the region's smallest school districts gained students, for a combined 117 enrollment increase.

A CHANGING WORKFORCE

Southeast continues to have the state's oldest residents. Since 2010 — a year with a similar resident count to 2023 — the region lost more than 2,000 kids, while the 60-plus population grew by more than 7,000 older residents, from 17% of the overall population to 27%. Those of prime working age, aged 19 to 59, shrank by more than 5,600 residents. While many work well into their senior years, this demographic shift has resulted in a declining regional workforce.

MORE THAN ONE-QUARTER ALASKA NATIVE

The 2020 US Census showed a larger Indigenous population than in previous census years. The Alaska Native population grew to 26% of all residents, for a total of 18,500 Alaska Native residents.

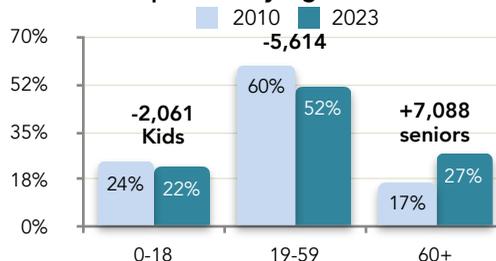
WORKFORCE RESIDENCY

In 2022, 7% of the Southeast workforce were Alaskans from other areas of the state, and 28% were non-Alaskans. Non-Alaskans earned 19% of all regional wages in 2022. Southeast's largest number of nonresidents work in seafood processing (68%). The sector with the most residents is utilities (89%).

OUT MIGRATION

In 2023, nearly 800 more people moved away from Southeast Alaska than those who moved here, and deaths slightly outnumbered births. The majority of those who moved away left Alaska entirely.

SE Population by Age, 2010-2023



Sources: Alaska Department of Labor (ADOL); ADOL Southeast Alaska Population by Age, Sex and Borough/Census Area; Alaska Population Projections; US Census. WalletHub. Nonresidents Working in Alaska (ADOL).



Jobs by Community

Looking at all communities across Southeast in 2023, job counts were up in nearly every community compared to 2022. The largest 2022 to 2023 job gains percentage-wise included **Skagway** (+16%), **Wrangell** (+11%), **Haines/Klukwan** (+11%), **Hoonah** (+9%), and **Gustavus** (+9%). Two communities experienced continued job losses in 2023 compared to 2022. **Metlakatla** and **Angoon** each lost 2%-3% of all jobs.

Wages were up in every community, and more than half saw double digit wage increase percentages. The largest increases in total wages were seen in **Klukwan** (+25%), **Skagway** (+22%), **Wrangell** (+18%), and **Gustavus** (+18%).

Regional job rates remained below 2019 levels for many communities in 2023. Five communities had more jobs in 2023 than they did in 2019, including **Gustavus** (+37%), **Hoonah** (+21%), and **Yakutat** (+21%).

Approximately half of all regional jobs (49%) and wages (52%) are in **Juneau**.

Note: This analysis excludes self-employment data, which is not made available below the borough/census area level. Still, tracking change in labor figures is an important way to track overall workforce changes in a community.

ANNUAL EMPLOYMENT CHANGE BY COMMUNITY 2022 TO 2023

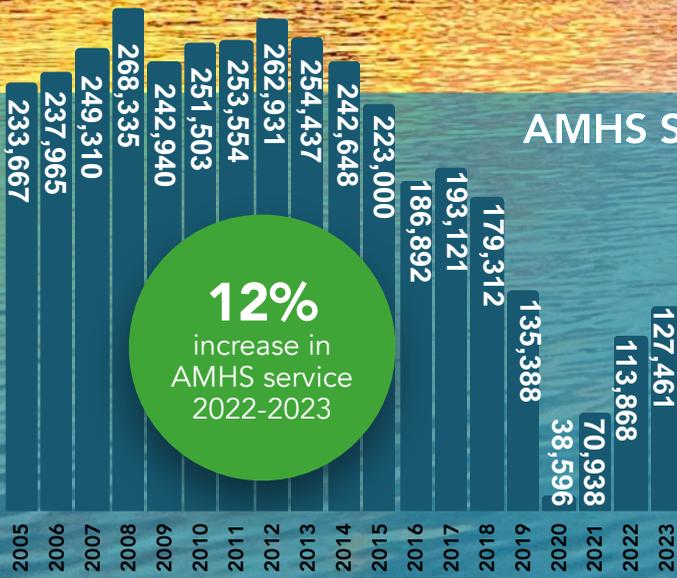
Community	2022 Annual Average Employment	2023 Annual Average Employment	2023 Wages in millions	Wages Change 2022-2023	Employment Change 2022-2023	Employment Change 2019-2023
Juneau	17,323	17,722	\$1,170.5	8%	2%	-1%
Ketchikan	6,963	7,281	\$432.6	9%	5%	-2%
Sitka	4,267	4,341	\$265.1	9%	2%	1%
Prince of Wales	1,393	1,436	\$73.0	10%	3%	-6%
Petersburg	1,244	1,253	\$67.4	10%	1%	-2%
Haines	913	1,017	\$46.9	16%	11%	-1%
Wrangell	673	749	\$41.3	18%	11%	-9%
Skagway	879	1,017	\$54.9	22%	16%	-6%
Metlakatla	503	493	\$27.9	4%	-2%	-2%
Hoonah SSA	476	520	\$26.5	15%	9%	21%
Yakutat	341	340	\$21.9	8%	0%	21%
Gustavus SSA	255	279	\$14.7	18%	9%	37%
Kake	161	166	\$6.1	5%	3%	-1%
Angoon SSA	138	134	\$4.7	3%	-3%	-13%
Hyder	38	42	\$2.6	13%	11%	-19%
Klukwan	48	54	\$1.3	25%	13%	6%

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section.
Notes: The Hoonah sub-subarea (SSA) includes Pelican and Elfin Cove. The Angoon SSA includes Tenakee Springs. Prince of Wales includes the Hollis SSA, Thorne Bay SSA and Hydaburg. An SSA is the smallest unit for which the Quarterly Census of Employment and Wages is analyzed.

SOUTHEAST ALASKA GDP 2022 = \$5.5 BILLION
 Change 2021 TO 2022 = 31%

Source: BEA

AMHS Southeast Ridership



Ferry connectivity, long identified as the most vulnerable element of the regional economy, has been cut dramatically over the past decade. However, ridership was up by 12% between 2022 and 2023, as pandemic recovery continues. Although ridership of those coming to Southeast from outside the region is down by 17%, as marketing to the lower-48 market has been paused.

Ferry service in 2024 continued to be plagued by maintenance needs and a lack of workers. The Tazlina, Columbia, and Matanuska were out of service due to significant maintenance needs. The smaller fleet and just one operating mainliner meant another year without cross gulf service. The Kennicott heading to the shipyard in November. Lack of qualified crew continues to limit service.

The State continues to work with federal agencies to get three new ferries to replace the Tustumena and Matanuska, as well as one hybrid electric ferry constructed and ready for operations by 2028.

JULY 2024 ECONOMIC SNAPSHOT

Item b.

Change in July 2024 Jobs compared to July 2023 Levels: +400 jobs

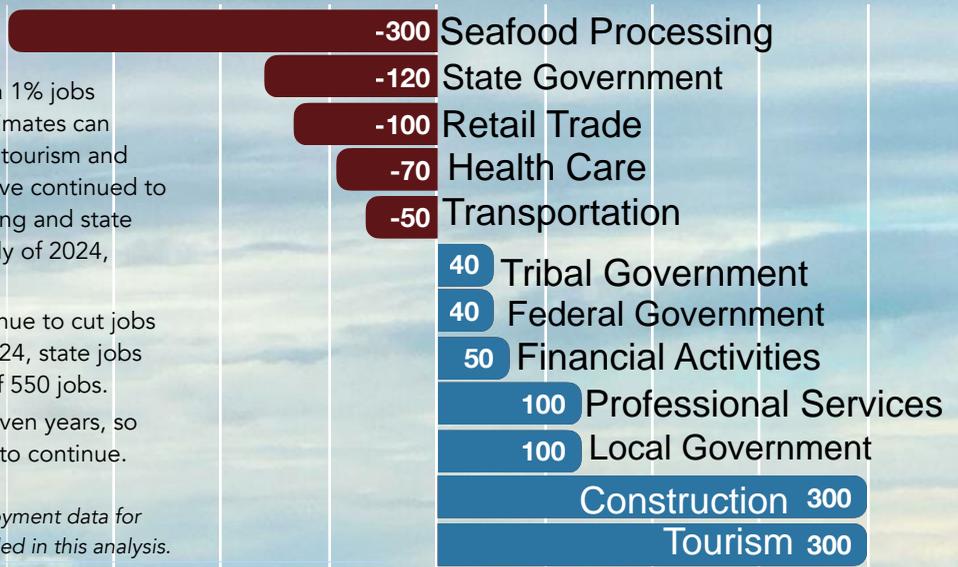
July 2024 versus July 2023 job counts

July 2024 jobs up **1.2%** Over 2023 levels

In July 2024 the regional job numbers were 400 above July 2023 levels, a 1% jobs increase. These early estimates can change, but as expected tourism and construction job counts have continued to grow, while seafood processing and state government jobs were down in July of 2024, compared to 2023.

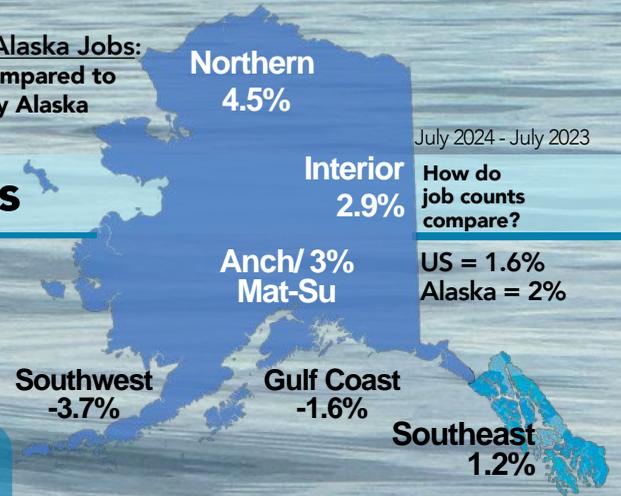
State government is the only sector that continue to cut jobs following peak pandemic losses. By July of 2024, state jobs were down by 12% over July of 2019, a loss of 550 jobs. Seafood processing jobs are always down in even years, so the losses in the seafood sector are expected to continue.

Note that 2024 numbers are preliminary. Self-employment data for this dataset is not available and has not been included in this analysis.



After rising post-2020, Alaska's urban inflation levels have normalized. Between August 2023 to August 2024, CPI rose 1.5%. Food prices rose 0.5%, energy prices increased 4.6%, and medical costs rose 9.4% according to the Bureau of Labor Statistics.

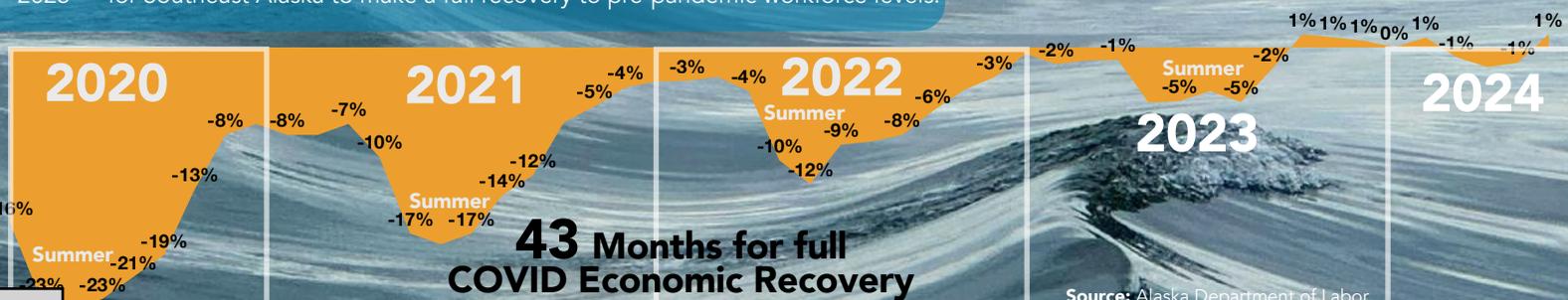
Change in Alaska Jobs: July 2024 compared to July 2023, by Alaska region



Southeast Employment Changes

SE jobs compared to 2019 Pre-pandemic Levels in the Same Month

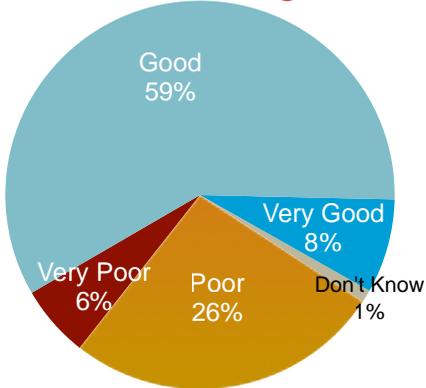
Jobs in the Southeast region were down sharply in the wake of the pandemic, especially in the summer months. It took 43 months — April 2020 until November of 2023 — for Southeast Alaska to make a full recovery to pre-pandemic workforce levels.



Source: Alaska Department of Labor

“How do you view the overall business climate right now?”

67% Positive / 32% Negative



2ND BEST BUSINESS CLIMATE SINCE SURVEY BEGAN IN 2010

In April 2024, 440 Southeast Alaska business owners and top managers from 25 communities responded to Southeast Conference’s Business Climate Survey. Approximately two-thirds (67%) have a positive view of the Southeast business climate, **making it the 2nd highest rated business climate since surveying began in 2010.** Only 2023 was better.

While many sectors have a positive perspective on the current economy, those leading **financial** organizations, **tourism** enterprises, and **construction** or **engineering**-focused businesses were the most positive; along with business leaders in **Skagway, Yakutat, Sitka, and Hoonah.**

The **seafood** sector was most likely to call the 2024 economy poor or very poor, along with business leaders in **Petersburg.**

Southeast Alaska Industry Strengths, Weaknesses, Opportunities, and Threats 2024

Seafood

- Top Strength: **High quality product**
- Top Weakness: **High costs**
- Top Opportunity: **Increase value-added processing**
- Top Threat: **Low seafood prices**

Visitor Industry

- Top Strength: **Natural beauty of region**
- Top Weakness: **Limited seasonal housing**
- Top Opportunity: **Workforce housing development**
- Top Threat: **Housing shortages**

Transportation

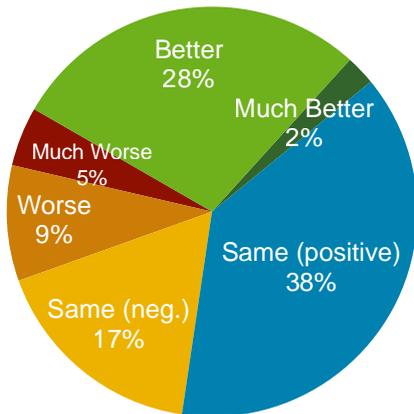
- Top Strength: **Connecting communities**
- Top Weakness: **Lack of qualified workforce**
- Top Opportunity: **Improve ferry service**
- Top Threat: **Demise of AMHS**

Energy

- Top Strength: **High % renewable/hydropower**
- Top Weakness: **High costs of infrastructure**
- Top Opportunity: **Heat pump installation**
- Top Threat: **Inadequate workforce**

“What is the economic outlook for your business or industry over the next year (compared to the previous year)?”

68.5% Positive / 31.5% Negative THE OUTLOOK IS SOLID



Business leaders are also optimistic about the future. Almost a third of respondents expect their prospects to be better or much better over the next year, with an overall positivity rating of 68%.

The economic outlook for **Alaska Native** organizations, **tourism, nonprofits, and healthcare** are most positive moving into 2024. Communities with the most positive outlooks include **Hoonah, Skagway, and Ketchikan.**

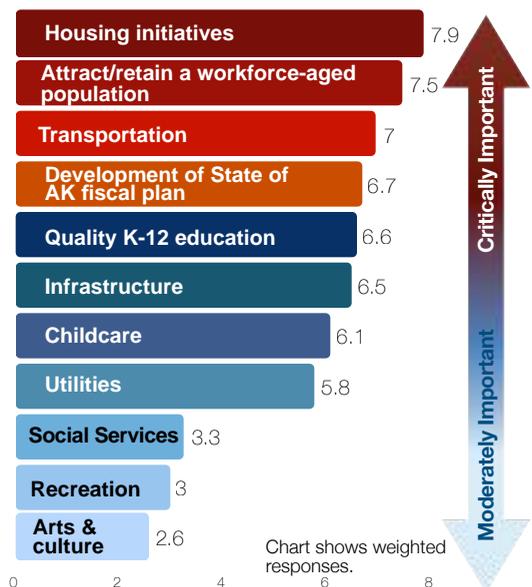
Seafood and **timber** have the most negative outlooks, along with community leaders in **Wrangell** and **Petersburg.**

Creating A Vibrant Business Climate: “How important is it to focus on these factors over the next five years?”

HOUSING, WORKFORCE, TRANSPORTATION SOLUTIONS ARE NEEDED FOR A VIBRANT SOUTHEAST ALASKA BUSINESS CLIMATE

Southeast Alaska business leaders were asked to rank the importance of focusing on 11 key element necessary for creating a vibrant business climate. **Business leaders continue to identify housing as the top obstacle to economic development** and critical for creating a vibrant business climate in the region, with 61% of business leaders saying it is *critically important* to focus on housing over the next five years. The housing shortage is deterring young families and workers from relocating to, or remaining in, the region. Half of regional business leaders say that **finding better ways to attract and retain workforce-aged residents to the region is critically important.** This is most strongly expressed by Juneau, Wrangell, Petersburg, and Ketchikan businesses leaders, where three-fifths of respondents say the need to attract young professionals over the next five years is critical.

Nearly half of business leaders say a continued focus on transportation remains a critical area of focus, a percentage that rises sharply in communities like Kake, Pelican, Gustavus, and Haines. The reduction of Alaska Marine Highway ferry service and lack of ferry reliability negatively impacts regional businesses.



ECONOMIC RESILIENCE: PRE-NATURAL DISASTER PLANNING

Item b.

The cost of living in the breathtaking beauty of Southeast Alaska is that nearly all the homes and community infrastructure are under constant threat of natural disasters such as landslides and flooding. Our CEDS committee recognized the need for Natural Disaster Resiliency Planning, including two CEDS objectives pertaining to this issue.

Natural Disaster Planning Objective:

Support Disaster Preparation and Relief Efforts

Transportation Objective:

Disaster Resilient Transportation Infrastructure

Existing resources to help in the planning, response, and follow up to regional natural disasters include:



PREPARATION

Local Hazard Mitigation
Planning & Implementation

SOA Homeland Security Hazard Mitigation Section

ready.alaska.gov/Mitigation/LHMP | 907.428.7055

Alaska State Emergency Operations Center (SEOC)

www.ready.alaska.gov/ | 907.428.7100



DISASTER RESPONSE

State Emergency
Operations Center (SEOC)
AK Volunteer Organizations
Active in Disasters (VOADS)

AK State Volunteer Organizations Active in Disasters (VOADS)

A coalition of nonprofits, local and national.
akvoad@nvoad.org | 907.339.3440



POST-DISASTER DATA & FOLLOW-UP

AK Geo Surveys
Sitka Sound Science Center

Tribal Emergency Ops. Center, T&H
publicsafety@tlingitandhaida.gov | 907.463.7171

AK Geological/Geophysical Surveys
www.dggs.alaska.gov/hazards/ | 907.451-.0000

Sitka Sounds Science Center
www.sitkascience.org/research/ | 907.747.8878



WORKFORCE DEVELOPMENT

Alaska Municipal Disaster
Response & Mitigation
Partnership

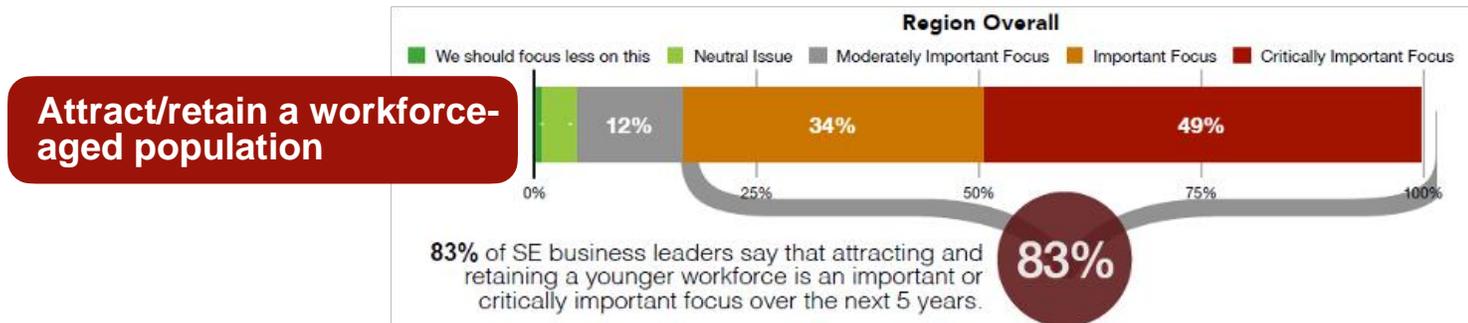
**Alaska Municipal Disaster Response
& Mitigation Partnership**

www.akml.org | 907.586.1325

WORKFORCE DEVELOPMENT PLANNING FOR ECONOMIC RESILIENCY

Item b.

Southeast Alaska has experienced a shifting and shrinking population over the past decade that has drastically impacted businesses in the availability of an equipped workforce, hindering businesses activities and expansion. With high job availability, regional entities are partnering to implement solutions for a prepared workforce to obtain employment.



As part of the five-year economic planning process, Southeast Conference committee leaders developed 16 economic initiatives focused on or including workforce planning. These are listed below, in order of priority to the region, according to Southeast Conference members:

Southeast Alaska Priority Workforce Objectives (Highest Priority Rating in CEDS)

1. **Ferry Objective:** Support the Stability, Sustainability and Longevity of the Marine Highway Systems of Alaska (See page 37 for 5-year plan)
2. **Child Care Objective:** Increase Child Care Capacity in Southeast Alaska (See page 39 for 5-year plan)
3. **Local Tourism Ownership and Entrepreneurship** (See page 43 for 5-year plan)
4. **Reduce Energy Costs and Increase Deployment of Renewables** (See page 44 for 5-year plan)

Southeast Alaska Workforce Objectives:

5. **Education Objective:** Partner with University of Alaska Southeast and K-12 school districts to build career pathways (See page 32 for full initiative)
6. **Workforce Attraction and Retention Objective** (See page 33 for full initiative)
7. **Mariculture Development** (See page 23 for full initiative)
8. Work to Further Promote a Year-round Seafood Economy in the Region (See page 23 for full initiative)
9. **Transportation Workforce Development** (See page 21 for full initiative)
10. Telecommunications Objective: **Improve Communications Access** in Southeast Alaska (See page 34 for full initiative)
11. Support Access to Capital for **Seafood Harvesters and Processors** (See page 24 for full initiative)
12. Promote **Beneficial Electrification** (See page 28 for full initiative)

Southeast Alaska Committee Level Workforce Initiatives (lower priority level, see appendix document Potential Southeast Conference CEDS Initiatives 2030 for full initiatives):

13. **Seafood Sector Workforce Development** (page 19)
14. Community-Based **Timber Workforce Development** (page 25)
15. **Mining and Exploration Workforce Development** (page 25)
16. **Training to Support the Unique Needs of SE Alaska's Visitor Industry** (page 13)

Measuring Economic Resilience: Southeast Conference will continue to measure economic resilience through its annual business climate survey. Each spring, approximately 450 Southeast Alaska business owners and top managers from 25 communities participate in the Southeast Conference's Business Climate Survey, representing 11,000 workers and 22 economic sectors. They are asked about the economic climate, business outlook, and hiring expectations; along with ongoing workforce, housing, transportation, infrastructure, and industry needs. The survey is longitudinal, and has been conducted since 2010, so that resilience trends can be mapped and analyzed.

Southeast Alaska Strategic Direction Action Plan

Item b.

Southeast Conference Vision Statement: *Promote strong economies, healthy communities, and a quality environment in Southeast Alaska.*

Transportation



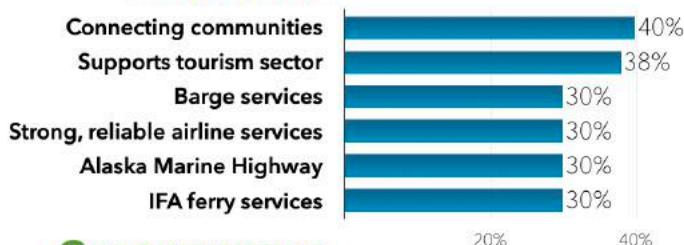
Transportation Goal Statement:

Support a consistent, reliable regional transportation system that enables predictable, financially sustainable, efficient transportation for a prosperous regional economy and access to medical care and cultural events.

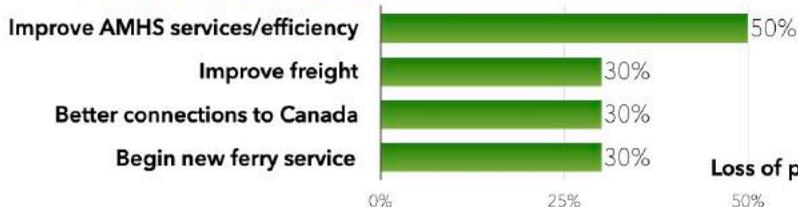
Summary of Top SWOT Responses

The Southeast Alaska Transportation SWOT and economic initiatives were developed and prioritized by the 28 members of the Transportation Industry Committee in a series of meetings in 2024.

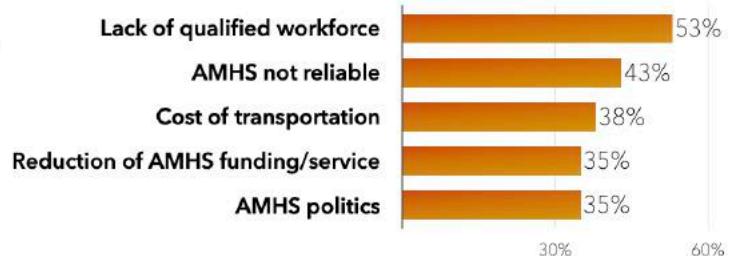
STRENGTHS



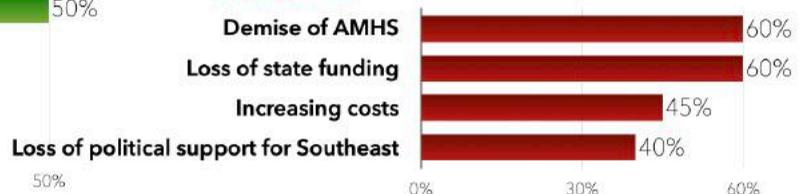
OPPORTUNITIES



WEAKNESSES



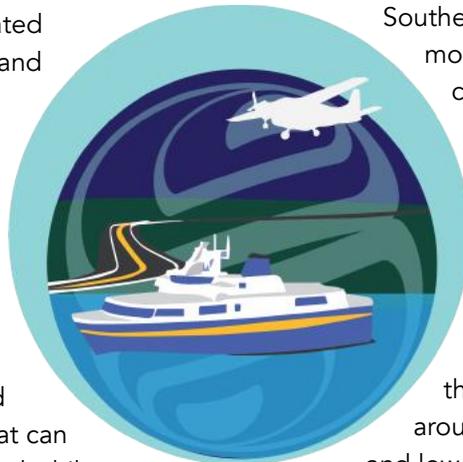
THREATS



Transportation Priority Objective

★ Priority Objective #1: Support the stability, sustainability and longevity of the Marine Highway Systems of Alaska

With many geographically remote and isolated communities that cannot be connected via traditional roads, the Marine Highway Systems in Alaska must provide reliable, basic transportation service for passengers and freight to coastal communities, create an economy of scale, and provide cost-effective transportation services. In a coordinated effort to restore, strengthen and expand critical service, investment is needed in a strategic, long-term and short-term plan that includes bridge capacity support through private sector transportation partnerships. Public and private collaboration can improve reliability, efficiency, affordability and stability. Pursue standardized and appropriately-sized fleet and terminal modernizations that can be realistically and manageably staffed while meeting essential service needs with potential for economic growth to communities. Design the system for a smaller workforce and increased efficiency and automation, to mitigate impacts and constraints faced with limited available personnel. Develop targeted workforce development programs and a schedule for job consistency to reduce turnover. Advocate for State and Federal support of all system components. Strategically and expeditiously pursue and obligate PL 117-58 funds.



planning through the regional Southeast Alaska Transportation Plan (SATP) process. Work with federal, state, Tribal, and public and private local stakeholders for full network alignment and coordination. Develop an action plan that will ensure the region's multi-modal transportation system meets the needs of the region's people and economy.

Objective #3: Improve and expand opportunities to move freight to and from markets

Southeast residents depend on the movement of goods, and barge operators carry the bulk of freight. Find ways to stabilize the cost of transporting goods into, out of, and within the region. Work with the transportation industry to find ways to reduce the costs for the transportation of goods and create a more resilient freight system. Explore freight forwarding at the international border. Design systems around the large fishery summer markets and lower ferry capacity in the winter.

Determine the best, safest, most reliable way to move perishables to and from markets in Southeast. Support collaboration for alternative service options to communities with limited freight services, especially in the winter. Invest in, and support, the resilient infrastructure improvements communities need to accommodate reliable barge service and/or other freight transportation operations safely.

Other Transportation Objectives:

Objective #2: Develop a long-term, strategic, multi-modal, regional transportation plan

Southeast Alaska has been without a current regional transportation plan for the region's ferries, roads, airports, ports and harbors since the 2004 Southeast Alaska Transportation Plan (SATP) was published. Work with the State of Alaska to develop a comprehensive, collaborative, multi-modal approach to transportation



Objective #4: Ports and harbors infrastructure improvements

Ports and harbors within Southeast communities serve as economic hubs. Advocate for publicly supported and desired port and harbor infrastructure improvements, upgrades and maintenance. Address current user needs while exploring opportunities to develop these facilities beyond traditional uses for maximum public benefit and equitability. Utilize local networks, including private sector, to stimulate modernization investments with the



objective of improving the opportunities, reliability, continuation, and effectiveness serving the entire port and harbor network and community. Strengthen the supply chain to reduce the cost of transportation of goods to Southeast Alaska. Include infrastructure for multi-modal transportation methods such as float planes, including floats and fueling stations. Incorporate alternative energy sources/opportunities at ports and harbors.

Objective #5: Transportation Workforce Development

All transportation types and providers face impacts to operations due to lack of available workforce, causing additional costs, delays and reduced services to communities. Pursue, support and collaborate on workforce development, attraction and retention efforts through improved education, certification/licensing management, marketing and housing development programs. Design programs to gain primary and secondary school-age kids' interest. Prepare individuals through appropriate and locally-available secondary education and increase completion rates. Support accessible, high-quality and modern training programs for professional certifications that are vital to the workforce of the transportation industry.



Objective #6: Ensure the stability and safety of passenger transportation services

The passenger transportation networks in Southeast Alaska serves as a critical economic engine for the region, generating jobs, commerce, and tourism while also increasing community wellbeing through accessibility to jobs, health care and other residential needs. Support consistency in providing federal and state funding for continued maintenance and operations of all transportation modes and service areas in order to ensure safe systems with more long-term certainty and predictability. Facilitate discussions for solutions to transportation gaps of service. Pursue and strengthen partnerships with the private sector to reduce burden and costs on public entities while also capitalizing on improved efficiencies and increased system resiliency. Incorporate active transportation

elements into road development or restoration efforts to increase safety and opportunities for non-motorized transportation users.

Objective #7: Improve marine and road connection to Lower 48

Southeast Alaska and its supply chain has long benefited from a secondary connection to the contiguous United States through the Canadian Port of Prince Rupert. Establish a secondary port connection to the lower 48. Mitigate the impacts of constrained supply chain through better connection to road and rail as well as connection to services and new opportunities. Allow for alternative supply and market opportunities across Canadian border supply chains and exporting locally-manufactured products into Canada.

Objective #8: Disaster Resilient Transportation Infrastructure

Disaster events are becoming increasingly disruptive due to climate change. Design and invest in transportation infrastructure through strengthening and protecting evacuation routes, enabling communities to address vulnerabilities and increasing the resilience of transportation infrastructure that can better withstand the impacts of sea level rise, flooding, landslides, wildfires, extreme weather events, and other natural disasters as well as be utilized to better respond to disasters. Develop secondary roadways, prioritizing critical pathways within communities to sustain the movement of people and provide system redundancy. Such infrastructure will improve disaster response and regional resilience.

Item b.

Seafood and Maritime

Seafood Goal Statement:

Create jobs and wealth by advocating for a well-managed, sustainable and resilient seafood sector, and develop higher-value ocean products that reach more markets.

Summary of Top SWOT Responses

The Southeast Alaska seafood SWOT and economic initiatives were developed and prioritized by the 16 members of the Southeast Conference Seafood and Maritime Industry Committee in a series of meetings in 2024.

STRENGTHS

High-quality product	53%
Great reputation/Alaska brand/ Origin story	51%
Important part of cultural identity of SE Alaska	49%

WEAKNESSES

High-costs	53%
Transportation expensive/challenging	39%
Aging infrastructure /fleet	33%
Not enough value added in SE	33%

OPPORTUNITIES

Increase value added	41%
Seafood waste utilization	35%
More Alaska seafood on cruise ships	33%

THREATS

Low seafood prices	61%
Lawsuits (Targeting Trollers, MMPA, ESA)	49%
Global warming ocean change, acidification	31%
Aging fleet/infrastructure	31%

33

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Prepared by Rain Coast Data

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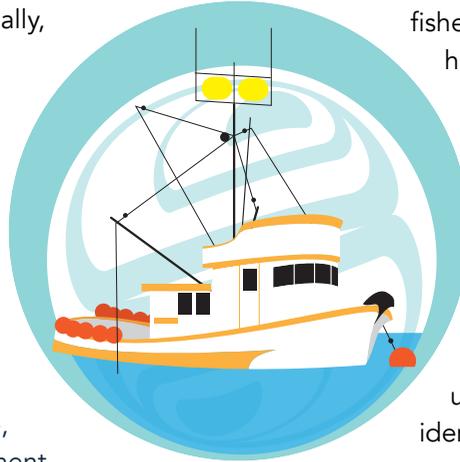
Seafood Priority Objective

★ Further Develop Markets for Alaska Seafood

Support marketing efforts to expand existing and develop new domestic and international markets for Alaska seafood. Additionally, encourage efforts to develop new products and increase utilization, promote the origin and sustainability of Alaska seafood, guide research opportunities, and advance seafood friendly policies. **(Read full initiative on page 41)**

★ Seafood Modernization Initiative

The Seafood Modernization Initiative, led by the Alaska Fisheries Development Foundation (AFDF), provides a comprehensive framework to revitalize the industry, support economic well-being in coastal communities, and ensure long-term sustainability for Alaska's fisheries. **(Read full initiative on page 45)**



Other Seafood Objectives:

Objective #3: Work to Further Promote a Year-round Seafood Economy in the Region

Work to expand upon existing economic activity of the summer salmon harvesting season to insulate local economies by supporting additional processing and direct marketing opportunities. Support the processing of products throughout the year, including value-added products, to help establish a year-round seafood workforce and create more economic activity in between fishing seasons. Consider economic incentives for seafood processors and direct marketers to develop value-added seafood products that are produced within the region, rather than shipping out products for reprocessing. Encourage increased participation in mariculture activities and lower-volume fisheries in shoulder seasons to increase year-round economic activity, including small and medium processors more likely to undertake these activities. Explore and support ways to diversify and overlap the ocean-based, product-type businesses, so they complement each other and build alignment between

opportunities the fleet wishes to pursue and processing operations.

Objective #4: Full resource utilization and ocean product development

Increase total revenue from existing commercial fisheries in the region by developing new, higher-value products and markets from low-value products and seafood waste. Work with seafood processors to develop new products and identify businesses or entrepreneurs not currently in the seafood industry who can contribute to this effort. Collaborate with private, state, federal, and university researchers to encourage, identify, and accelerate opportunities for commercialization of improved or new products. Support development of new specialty products that utilize 100% of harvested seafood resources to create value-added products with the same resource and provide additional economic benefits to local economies, particularly for seafood dependent communities.

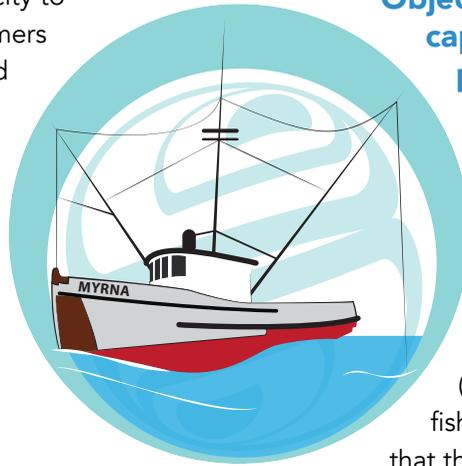
Objective #5: Mariculture Development

Accelerate the development of a viable and sustainable mariculture industry, producing shellfish and seaweed for the long-term benefit of Alaska's economy, environment, and communities. Leverage existing resources and partnerships to build a sustainable, robust industry with a heartbeat of equity and a goal of sustainable economic development that creates jobs and household incomes. Maximize existing resources and partnerships including the Alaska Mariculture Cluster's (AMC) Build Back Better Regional Challenge (BBBRC) to overcome barriers to development and achieve scale. Increase the number of mariculture operations, providing financial and technical support for mariculture entrepreneurs. Continue to build the Alaskan brand of mariculture products by marketing their superior quality, sustainable practices and positive environmental impact. Support increased hatchery capacity and seed production and quality, including stability for operations, technical knowledge transfers, and workforce development. Leverage existing seafood processing capital, including bringing additional

seaweed and oyster processing capacity to the region. Work with mariculture farmers to develop frozen oyster products and markets. Support development of regional and sub-regional multi-use facilities for processing, storing, aggregation and shipment. Support research, community engagement, and education for mariculture in the region.

Objective #6: Bring Back Seafood Jobs to Southeast's Smallest Communities

Many of Southeast Alaska's small rural communities have been seafood economies for hundreds if not thousands of years and have a heavily reliance on the seafood sector. However today many of these communities are also experiencing a loss of seafood jobs with the outmigration of permits, loss of processing capacity, and a decrease in high-paying crew jobs. Many members of small indigenous communities are unable to participate in commercial fisheries today because of lack of ownership of permits and quota required and the high cost of entry necessary to purchase permits, a vessel, and equipment. The high cost of entry is a significant limiting factor for local participation, especially in communities where there are already limited economic opportunities to generate cash. Industry stakeholders will work collaboratively to find ways to bring seafood economies of scale back to the region's smallest communities through exploring opportunities to increase participation in fisheries, supporting processing and buying operations in small communities, providing educational services to help build seafood businesses, and assessing potential policy changes. Foster collaboration between stakeholders to find creative solutions to logistical challenges. Increasing seafood jobs within small communities builds resiliency and can help support subsistence opportunities.



Objective #7: Support access to capital for harvesters and processors

Advocate for changes to the State's fisheries revolving loan fund to make the process more streamlined and more functional. Also increase loan guarantees and low interest loan options for processors. Make USDA programs (including loans) available to fishermen and seafood processors so that the seafood industry receives comparable assistance to the agriculture and farming industry. Collaborate with the Federal delegation and state representatives to secure increased funding for programs that support Alaska fishermen and processors, including grants or other incentives for infrastructure improvements, workforce development, marketing, nutrition programs, and other necessary business operations. Advocate for expanded federal support that addresses the specific challenges and opportunities facing Alaska seafood harvesters and processors. Expand use and allocations of the SK funds for use as originally designed for and seafood tax credits to allow for use on additional types of equipment and improvements.

Objective #8: Maintain a stable regulatory regime

Protect commercial fisheries by advocating for stable regulatory and management regimes. Support research and data collection by state and federal agencies and other research institutions to ensure policies and management decisions are based on the best available science and decrease uncertainty surrounding the industry. Help foster collaborative efforts between regulators, the seafood industry, universities, and other stakeholders. Educate policy makers and regulators to employ responsible and sustainable harvest decisions for Alaska seafood and other ocean products. Leverage long-term investment through a predictable regulatory structure and enhanced knowledge on the processes of Alaska fisheries management.

Visitor Industry



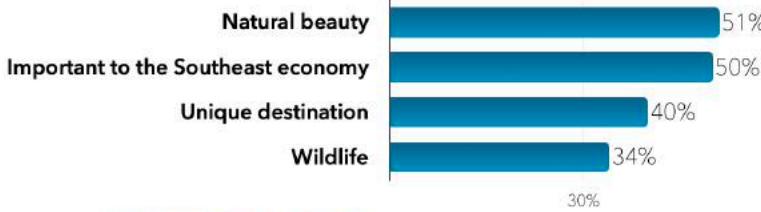
Tourism Goal Statement:

Increase visitor-related opportunities; enhance Southeast Alaska as a destination for visitors; and capitalize on the attributes of the region.

Summary of Top SWOT Responses

The Southeast Alaska tourism SWOT and economic initiatives were developed and prioritized by the 22 members of the Southeast Conference Tourism Industry Committee in a series of meetings in 2024.

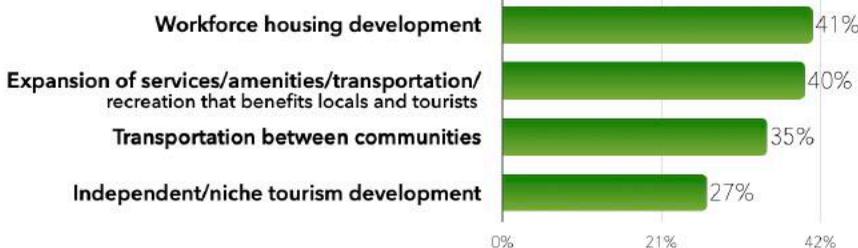
STRENGTHS



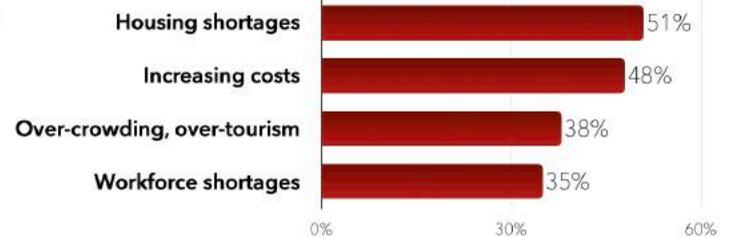
WEAKNESSES



OPPORTUNITIES



THREATS



Visitor Industry Priority Objective

★ Support local tourism ownership and entrepreneurship

By fostering local ownership and entrepreneurship, the visitor industry can create sustainable economic opportunities, enhance cultural preservation, promote environmental stewardship, and help ensure long-term prosperity in the region. Success requires a holistic approach, ensuring residents have the knowledge, resources, and access needed to develop and expand tourism businesses. Strategies will empower local entrepreneurs by building skills in business development, management, financing, and marketing that are tailored to Southeast Alaska.



architecture, historical and cultural heritage, food, literature, and music. It encompasses Indigenous lifestyles, value systems, beliefs and traditions. It can include Native artists and storytellers; Alaskan excursions ranging from walking tours, cruises, guided hunting and fishing, and includes unique experiences with Native foods and arts. Develop marketing programs and work with DMO's to reach various operator types, travel media and affinity tourism. Help connect those developing cultural tourism opportunities with those that can bring it to market and provide support services. Grow the opportunity for cultural host training through more offerings and getting more trainers in the region.

Other Visitor Industry Objectives:

Objective #2: Workforce housing for visitor's sector

Support efforts that address the critical need for housing in Southeast Alaska, specifically to address the workforce and community needs being impacted by the region's fast-growing visitor industry. Collaborate with local stakeholders, including government agencies, private developers, and community organizations, to facilitate the development of effective and sustainable housing solutions. Collaborate to develop a variety of housing models suitable for the Southeast Alaska climate that can meet the need of growing, seasonal visitor industry workforce well also retaining and allowing opportunity for year-round residents in our region. Find regional solutions and solutions that work in our region. Collect input from seasonal workers to better understand needs and existing challenges. This will serve to enhance the region's capacity to attract and retain a skilled workforce essential for the tourism sector's growth while reducing impacts on locals.



Objective #4: Collective regional strategy for accommodating tourism industry growth in Southeast Alaska

Create a comprehensive regional strategy for Southeast Alaska's growing visitor industry that focusses on sustainability, alleviating overcrowding and can accommodate the pressures of growth. Work with state and federal partners and planning efforts such as the USFS Tongass Plan Revision to open up, expand and increase access to public lands for new commercial and non-commercial opportunities. Collaborate with municipal and tribal governments, cruise operators, and industry stakeholders to identify alternative visitor destinations that do not negatively impact other industries and users. Develop infrastructure improvements that disperse visitor traffic throughout each community and that offers a diverse and expanded range of business products for a diverse array of visitor types. Through stakeholder engagement and impact assessments, the region can responsibly promote the broad and appropriate range of products to meet demand. Promote responsible tourism practices that preserve Alaska's natural beauty and cultural heritage for future generations, while simultaneously minimizing conflicts and maximizing benefits to local residents. Work with government agencies to ensure planning efforts support accessibility and balanced usability of public lands.

Objective #3: Cultural Tourism Development

Support the enhancing, enabling, and empowering of Alaska Native and tribally-owned businesses, communities, and organizations efforts to grow cultural attractions. Cultural tourism includes art and



Energy



Energy Goal Statement:
To create long-term energy security, support energy infrastructure development, and promote efficient use of existing energy-related resources within Southeast Alaska.

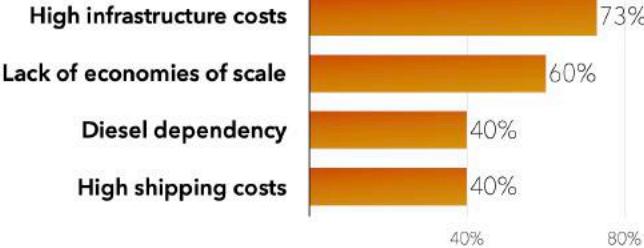
Summary of Top SWOT Responses

The Southeast Alaska energy SWOT and economic initiatives were developed and prioritized by the 24 members of the Southeast Conference Energy Committee in a series of meetings in 2024

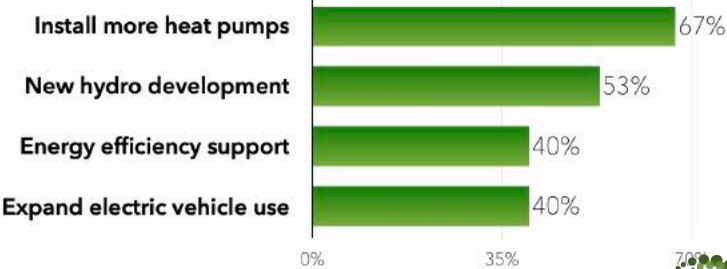
STRENGTHS



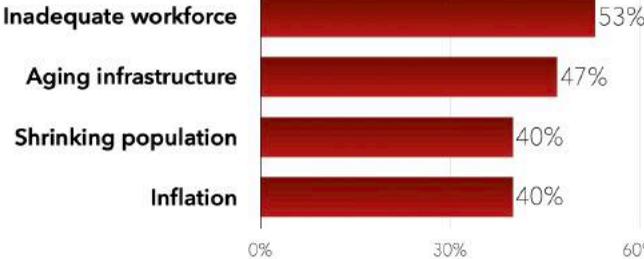
WEAKNESSES



OPPORTUNITIES



THREATS



Energy Priority Objective

★ Priority Objective #1: Reduce energy costs and increase deployment of renewables

Encourage and facilitate public/private partnerships that connect utilities, technology providers, and other energy companies with local, state, Tribal and federal agencies to advocate for renewable energy development that reduces cost and creates community resiliency. *(Read full initiative on page 44)*

Other Energy Objectives:

Objective #2: Promote beneficial electrification

Work with utilities, local, state, federal and Tribal governments, and energy stakeholders to expand usage of renewable resources in the region. Collaborate to develop marketing and education campaigns, and to implement innovative rates and programs that encourage beneficial electrification. Work with communities to support consumer adoption of technologies that can be added to the electric system in a manner that reduces consumer cost and increases grid value. Support workforce development, training, and technical assistance to ensure maximum environmental and economic benefit. The primary opportunities for beneficial electrification in Southeast Alaska include heat pumps and electric vehicles, electric transportation systems and chargers. Heat pumps offer significant benefits by efficiently providing both heating and cooling while reducing reliance on heating oil. Their ability to extract heat from the outside air, even in cold temperatures, makes heat pumps a cost-effective and eco-friendly solution for Southeast Alaska. As technology continues to improve, electric public transportation such as public buses are proving to also be viable community transportation method. Other opportunities for beneficial electrification include short-run ferries and dock electrification. Robust analysis of these opportunities are needed to determine social, economic and environmental impacts to guide future investments.

Objective #3: Support consumer education on heat pumps

Educate building owners and managers on the performance, use and benefits of heat pump

technology. Work with residential users to improve understanding of how a heat pump system may work in their homes, how it may integrate with an existing heating system, and how it may lower home heating costs. Ensure awareness of financial assistance programs, program eligibility requirements, and opportunities to use funding from multiple sources to maximize savings. Educate existing heat pump users about routine maintenance and general system operations in order to optimize system performance and maximize useful life.

Objective #4: Policy and regulatory development to meet community energy needs and priorities

Collaborate with communities, utilities, policy makers, regulators and other stakeholders to establish reforms that benefit customers, streamline processes, reduce barriers, and foster innovation and investment in the energy sector.

Objective #5: Continue to support PCE for rural communities

Continue to support Southeast communities reliant on diesel fuel and facing high energy costs. Work to secure continued access to renewable energy funding for rural communities and to preserve the Power Cost Equalization (PCE) Endowment program. PCE is a critical lifeline that provides access to affordable electric power for rural Alaska communities that have not benefited from large public investment in power generation. Continue to seek opportunities to optimize and modernize the PCE program to maximize benefits to rural communities, and encourage new investment in renewables that help reduce the cost that consumers pay for energy.

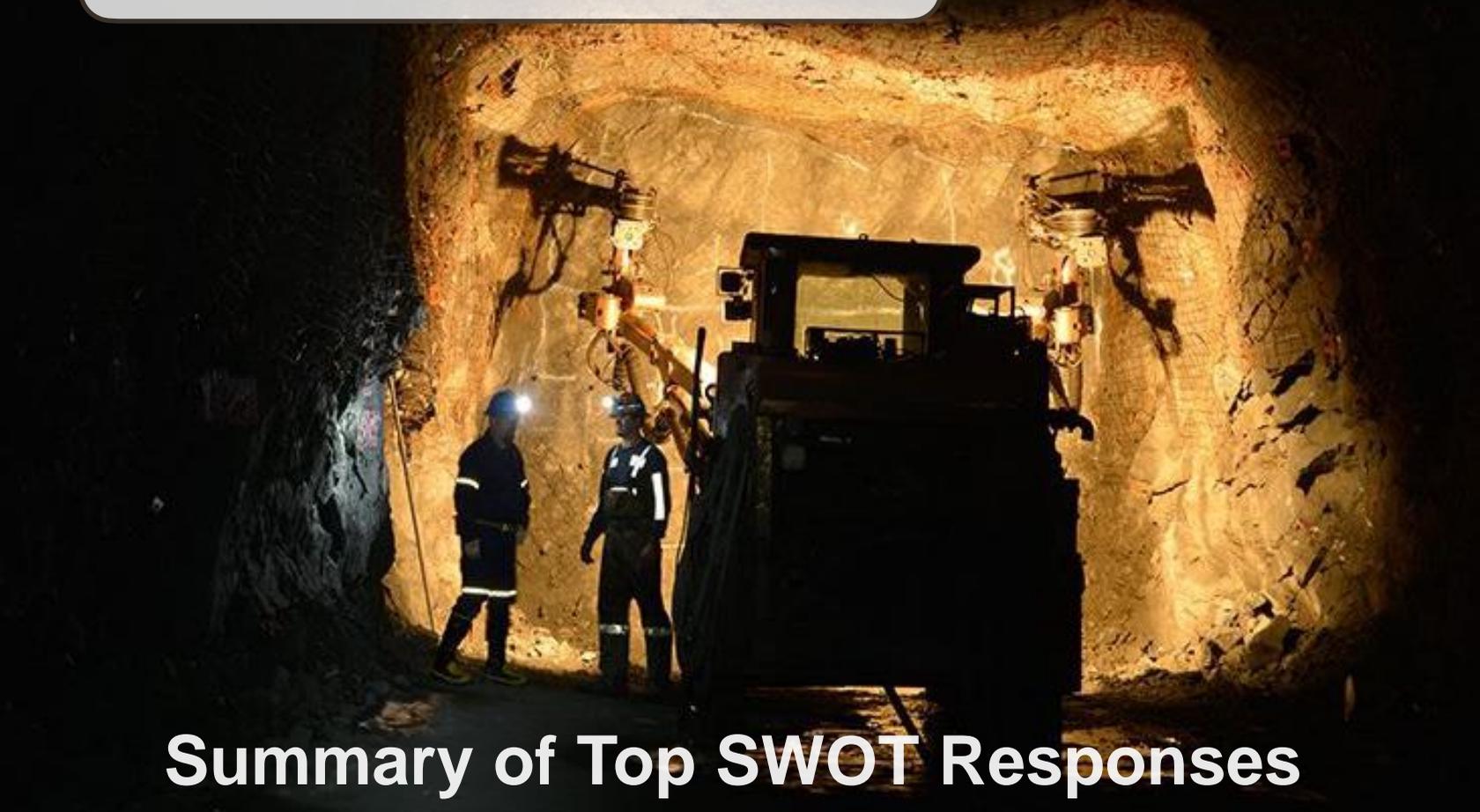
Objective #6: Support Southeast Alaska's biomass initiatives

Engage with communities to prioritize use of local resources to address energy needs. Biomass serves as a renewable source of thermal energy through use of organic materials such as wood, agricultural residues, and organic waste. Biomass utilization reduces reliance on fossil fuels and can reduce heating costs while serving as an effective and climate-friendly job creator. Biomass is a sustainable energy source in Southeast Alaska and should continue to be evaluated for uses beyond thermal energy, e.g., as potential feedstock in the production of synthetic fuels such as electrofuels and biofuels.

Natural Resources



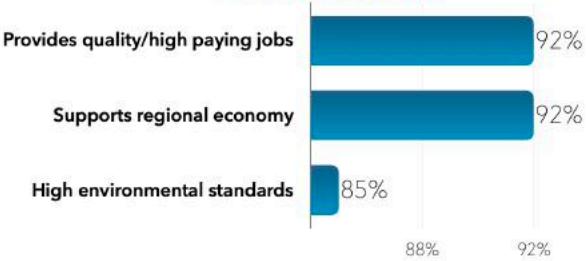
Natural Resources Goal Statement:
Support responsible development in Southeast Alaska.



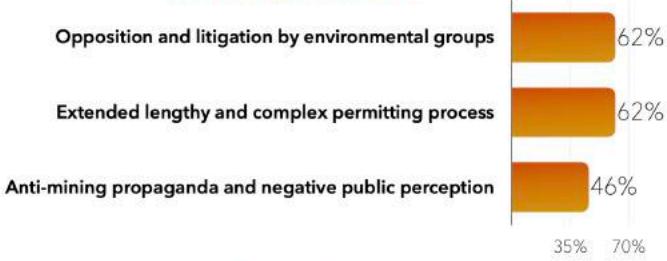
Summary of Top SWOT Responses

The Southeast Alaska mining SWOT and economic initiatives were developed and prioritized by the 20 members of the Natural Resource Committee in a series of meetings in 2024.

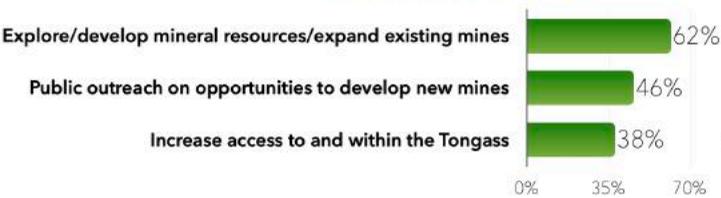
MINING STRENGTHS



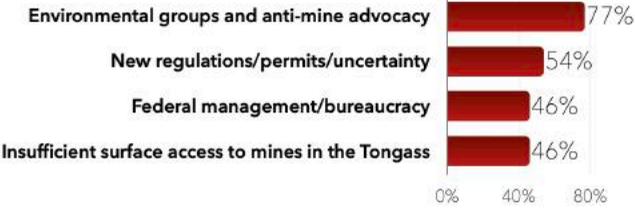
MINING WEAKNESSES



MINING OPPORTUNITIES



MINING THREATS



Natural Resources Objectives

Objective #1: Prepare for potential Chinook salmon listings

Two populations of Chinook salmon are currently listed as endangered, and seven are listed as threatened under the Endangered Species Act. While none of these populations are located in Alaska or Southeast, the listing of Chinook salmon in Southeast Alaska could have enormous regulatory and industry impacts across the natural resource sectors. While the decline of salmon populations appears to be related to changes in ocean temperature and food supply, and are not habitat related, the use of habitat areas could be heavily regulated should such a listing occur, with substantial permitting process changes. Prepare in advance for these potential changes to reduce the impact on regional industries.

Objective #2: Work with USFS to direct federal contracts toward locally-owned businesses

The Forest Service commits spending each year to contracts in support of construction, maintenance and land management. Help direct these contracts to local firms. Advocate for right-sizing larger projects into several smaller or linked phases. Revise federal financial bonding requirements on contracts. Provide a variety of large and small contract opportunities. Extend harvest schedules, allow harvest of dead/down trees on road corridors, and reduce bonding requirements.

Objective #3: Support an innovative, integrated timber industry

Address the USFS transition plan that expects harvest to be predominantly young growth by 2040 to 2070. Work to integrate and diversify the timber industry rather than developing an industry extinguishment and replacement strategy. Explore and lean into technology innovation to make operations more efficient, create new opportunities and leverage success. Develop new and boutique markets for AK forest products, including consideration of the demand for old growth products. Create collaborative opportunities and shared costs to reduce operating costs for small and new ventures. Ensure timber sales are economically viable. Provide a cushion of

purchased but unharvested timber. Allow economic old growth timber to be harvested in a volume sufficient to meet market demand for an integrated timber industry.

Objective #4: Attract capital investments, maintain global competitiveness

Highlight Alaska, and particularly Southeast, projects as stable and attractive investments to support a balanced investment portfolio. Attract investors from inside and outside Alaska and uncover regional funding as an opportunity to maintain Southeast projects with Southeast capital as an overall economic growth strategy. Maintain an economically-competitive environment in the face of the increasing cost of supplies, labor, taxes, road maintenance, operations, and supply costs. Create a broad statement telling the Alaska and Southeast story as reliable and safe investments opportunity for both mineral and timber. Invest and incentivize Southeast businesses providing services to existing exploration projects and operations to foster competitiveness with global markets and brands.

Objective #5: Provide an economically viable supply of timber from the Tongass to regional operators

Support management, research, and legal efforts to assure access to adequate, consistent, and economic three-year timber supply on federal and state forest lands. To be economically successful, local mills must be provided an opportunity to accumulate a supply of purchased but unharvested economic timber (i.e. volume under contract) equal to approximately three years of timber consumption. This allows the industry time to: 1) plan orderly and systematic harvest schedules that meet timing restrictions and permit requirements; 2) better manage its financial resources and to secure financing on the basis of longer-term timber supply; 3) allow time for infrastructure maintenance; and 4) give the industry more opportunity to sustain itself through erratic market cycles.

Objective #6: Advocate for the regulators

In order for the region's natural resource sector to be successful, the government workers regulating these industries must be provided with the tools they need to act quickly and judiciously. Ensure the departments that oversee regulations are properly funded and staffed. Support the educational institutions that train regulators to ensure they are of the highest quality. Ensure that mutual sharing of information happens expeditiously so that successful permitting decisions can be arrived at quickly. Support the regulatory process and the people responsible for overseeing the process.

Objective #7: Support efforts to increase access to minerals and energy sources for mining on state and federal lands

Ensure that federal lands in Southeast Alaska are developable and accessible. Support road access for the mining industry and hydroelectricity in the Tongass. Energy and road access are two of the major obstacles to mining development. Mining companies often need road access to get heavy equipment from tidewater to a project site or for exploring and developing a mine or a hydro facility. Road access for mining exploration and development and for renewable energy projects has been particularly difficult to obtain in Inventoried Roadless Areas (IRAs).

Objective #8: Revise the Tongass National Forest Land Management Plan

Support the development of an updated management plan for the Tongass that is realistically responsive to industry needs and assists with developing a stable, economically-viable timber sale program that produces sufficient, predictable timber volume to meet market demand three years in advance. Update standards, allowances and guides to reflect modern and full utilization of the forest for more environmentally- friendly and sustainable harvest practices. Revisit Land Use Designations, and updated fall-down calculations. Support efforts to get land back into State ownership that are owed to the State. Develop a reasonable schedule to conduct young growth harvests that are economically viable. Address market development and market fluctuations, including identifying markets for young growth. Develop 10-year plan.



In addition to the economic initiatives that sit within the key economic sectors, there are critical additional initiatives that sit outside these focus areas. The Southeast Alaska Economic Development initiatives were developed by 30 members of the Southeast Conference Economic Development Committee in a series of meetings in 2024. They have been prioritized in the order presented below:

Other Objectives

Priority Objectives

★ Priority Objective #1: Housing objective: Support the sustainable development of housing

Insufficient housing stock, deteriorating housing quality, and high housing costs are a deterrent to economic growth, making it difficult to attract or retain employees in the region. Develop new housing stock, improve existing housing quality, build targeted housing for an aging population, and increase the diversity of housing choices in the region. *(Read full initiative on page 35)*



★ Priority Objective #2: Childcare objective: Increase Childcare capacity in Southeast Alaska

Expanding childcare capacity in Southeast Alaska is essential for fostering a vibrant economy and attracting younger workers and families to the region. Addressing the current shortages in supply, affordability, and quality of childcare



services requires a multifaceted approach prioritizing workforce development, sustainable funding, and operational support. *(Read full initiative on page 39)*

#3: Infrastructure maintenance

Maintaining existing infrastructure, better utilized underutilized State property and develop new critical infrastructure - especially marine infrastructure- within communities. Increase communication between State and community leaders to address deferred maintenance for facilities. Evaluation Co-op or collaborative opportunities for equipment sharing to reduce the cost of building or maintaining facilities. Develop post-pandemic project completion in next economic evaluation for better understanding of current actual construction costs. Maximizing funding opportunities and funding of multi-use, year-round infrastructure that can support economic diversification and bring new money into the state.

#4: Education objective: Partner with University of Alaska Southeast and K-12 school districts to build career pathways and meet employer needs for a skilled workforce

Quality education and workforce training is critical to the development of a strong economy. Southeast Alaska has an insufficient pool of skilled employees with professional and technical degrees to support the business sector. Workforce development and support of career and technical education are included

throughout this plan in the maritime, health care, carpentry, masonry, electrical, HVAC, mining, seafood, and timber sections. In addition to these efforts, support continued development of K-12 and post-secondary education opportunities and pathways in the region. Partner with high schools in Southeast for new or expanded double credit opportunities. Retain students in state after graduation. Develop short courses to update skills in partnership with UAS and other post-secondary education institutions. Increase arts, cultural studies, and local language courses. Ensure UAS has certifications to meet local workforce needs. Create mentorships. Develop and retain top talent. Support scholarships and grants from municipalities for UAS.

#5: Workforce attraction and retention objective

Southeast Alaska has slowly but consistently been losing its workforce-age population. Support economic, cultural and quality of life projects that make Southeast a desirable place to live, work and plan. Help connect Alaskan college graduates with local, living wage jobs. Support housing initiatives to ensure communities have starter or attainable-priced homes for workforce age individuals.

#6: Coast Guard objective: Support Coast Guard vessel homeporting opportunities

Maintain and grow the Coast Guard presence in the region. The USCG is working to upgrade vessels as well as grow their northern-oriented fleet such as ice breakers. To support these new vessels, mooring and uplands space need updating. Support the infrastructure development needed to maintain and or grow USCG presence. Work with Federal representatives to forecast future force levels within communities. Identify challenges in supporting USCG growth and work to mitigate impacts. Support creating opportunities for ships and crews to overnight in the many ports across Alaska, allowing service members to better relate to the needs of the individual community and foster good working relationships with the local port authorities.



Objective #7: Natural disaster planning objective: Support disaster preparation and relief efforts

After devastating landslides in recent years, disaster preparation efforts should be a cornerstone of planning procedures going forward. Develop appropriate planning procedures to mitigate natural disasters in the region. Increase resources for data collection and improve available basic local data for use in disaster preparation and response. Compile information and data of events and area terrain for better understanding and mapping. Partner with agencies to collect appropriate data to improve alert systems and other disaster response. Collect disaster impact information to improve understanding of direct and indirect effects of natural disasters on a community. Advocate for disaster relief resources and funding for areas affected by natural disasters. Support the development of a disaster relief task force in the wake of events. Protect the economic vitality of areas affected by natural disasters. Ensure the safety of the residents in Southeast communities through robust disaster alert systems. Prepare disaster mitigation systems. Increase collaboration and communication amongst organizations working to respond and prepare. Support implementing FEMA training throughout the state on an annual basis, prior to disasters.

#8: Solid waste objective: Support regional solid waste management solutions

Develop best practices solutions handling MSW, including baling and compacting solid waste for shipping. Increase utilization of regional recycling and composting programs and increase use of commercial burn units. Encourage businesses and entrepreneurs to find ways to reuse solid waste materials to keep them out of landfills or from being shipped out for final disposal. Raise awareness of upcycling opportunities with community art projects and outreach to the schools with creative competitions. Communicate the importance of waste sorting to citizens in communities that ship their waste. Procure equipment to manage increasing amounts of tires. Create partnerships to share equipment, such as balers and shredders, across communities in the



region. Encourage collaboration and partnerships between communities and organizations to develop collective, regional programs and solutions.

#9: Healthcare workforce objective

There are too few Alaska healthcare workers to fill the current demand for services in Southeast Alaska, and job vacancies in the industry are increasing. Regional medical facilities must compete statewide and nationally for high demand healthcare workers. Look for creative solutions in finding different ways to recruit new talent. Continue recruitment partnerships with the university system, job center network, Alaska Department of Labor, and Alaska Workforce Investment Board. Expand local university programs to meet regional needs. Work to eliminate barriers to recruitment and retention through strategies that include establishing license reciprocity with other states. Work to retain Alaska-trained healthcare students. Increase health care training and support dual credits for high school and college training credits within the region and state. Reduce barriers to hiring outside workers. Improve recruitment strategies.



#10: Telecommunications objective: Improve communications access in Southeast Alaska

Support expansion of high-speed internet and cellular network coverage to make the region more competitive and provide more access to education. Broadband access fosters business development and expansion, telecommuting and micro-businesses, and increased education opportunities across Southeast Alaska. Remote work accessibility has become increasingly utilized in the growing world economy. Prioritize development of fiber, satellite, and other technologies that provide remote internet access in the region with a focus on businesses that have a duty to serve and requirement to provide services to Alaskan communities. Communications and reliable multi-point-of-failure pathways are attractive to investors, businesses, and families looking to stay connected. Equitable access to educational opportunities offer local, improved education



outcomes and workforce development. Look at a regional solution that maximizes the use of IJJA funding to benefit all communities and expand broadband infrastructure in Southeast Alaska to achieve 2.5GHz.

#11: Manufacturing objective: Promote regionally-manufactured local product

Promote regionally-manufactured, local products (art, seafood, beer, wood, ships, handicrafts, etc.). Develop marketing materials to market Southeast Alaska as a whole. Grow the presence, public awareness and use of programs intended to identify locally-crafted goods to shoppers and visitors. Partner with education institutes to establish professional development classes that can teach entrepreneurs how to connect to consumers and sustainable business development. Teach creators how to grow and support their business operations to reach markets, especially online. Develop opportunities within communities to share knowledge, and collectively achieve economies of scale to expand selling avenues. Explore new market opportunities and form partnerships that are targeted for locally-available markets and visitors. Look for ways to reduce costs to small businesses such as through cooperative purchasing and subsidy programs.

#12: Food security objective: Increase supply, demand and equitable access and distribution of local foods and regional food system opportunities

Recognize the critical role local food harvesting practices have in household food security for Indigenous and non-Indigenous peoples of Southeast Alaska. Involve tribal leadership and community perspectives in conversations and decisions around regional food security and food sovereignty. Implement policies that provide economic incentives for prioritizing and localizing the Southeast food system at the regional and community levels. Build educational opportunities in schools and in communities for respectful wild food harvest skills learning based on shared values established by long-time Southeast Alaska harvesters.

Action Plan Part II: Priority Objective Descriptions & Evaluation Framework

Priority Objective #1

Support the Sustainable Development of Housing

Southeast is experiencing a well documented housing crisis in nearly every community. Insufficient housing stock, deteriorating housing quality, and high housing costs are a deterrent to economic growth, making it difficult to attract or retain employees in the region, and have been directly linked to population declines. Southeast business leaders call housing the top obstacle to economic development in the region, with 61% of business leaders saying it is critically important for their local community to focus on housing over the next five years.

Priority Description

Develop new housing stock, improve existing housing quality, build targeted housing for an aging population, and increase the diversity of housing choices in the region. Include fair market housing options for homeownership and private market rentals, along with subsidized rentals through rental assistance or vouchers, public housing, and housing for seniors, veterans, the homeless, and other special needs populations. Increase access to housing, including to low- and moderate-income housing, to create more livable, economically competitive, resilient communities. Work across the region to find ways to reduce the costs associated with land development and new housing construction. Southeast homes are the oldest in Alaska. Work to improve housing conditions in homes that are aging and have mold and rot issues. Create walkable housing opportunities so people can easily access stores, school and healthcare without having to own a vehicle. Support energy efficiency programs to reduce the cost of home heating and modernize Southeast Alaska's housing stock.

Outline of steps required for project to be completed and timeline

Regional land ownership and availability/inventory

study: Identify land suitable for housing development. Southeast's topography, geology, hydrology, and high percentage of land in federal ownership limit the supply of land that can be developed for housing.

- Conduct a regional inventory of land ownership, including federal, state, tribal, and private parcels. Identify land that could be used for housing development.
- Establish criteria/ranking for buildable land: Water/sewer, access, etc.
- Regional housing needs assessment: Map where housing is needed by type
- Map building land availability by community and ownership type.

- Evaluate land readiness for housing development, including potential partnerships, trades, or sales for affordable housing projects.
- Identify wetland areas and conditions of adjacent properties to assess infrastructure needs.
- Assess existing structures for renovation/repurposing opportunities.
- Collaborate with federal landowners to explore housing development on federal parcels.
- Study and mitigate infrastructure risk of from climate change. Climate change is impacting lands in communities - resulting in slides, floods, sinking land - creating new challenges to development and existing housing.

Timeline: 1-3 years for study completion.

Housing Incentive/Inducement Program: Encourage housing development through regional incentive programs. Research successful housing incentive programs and adapt them for Southeast Alaska. Collaborate with national forums to learn about innovative housing solutions. Develop public and private housing incentive packages.

Timeline: 1 year to design and years 2-5 to implement programs

Infrastructure Investment Partnerships: Build partnerships to finance infrastructure projects that support housing development. Develop a Regional Consolidated Infrastructure Needs Plan: Identify and prioritize regional infrastructure requirements, including roads, water, sewer, and utilities; Incorporate the plan into housing development strategies to ensure infrastructure aligns with future housing needs; Engage local governments, tribal entities, and other stakeholders to collaborate on the plan; Use the plan to guide funding applications and partnerships. Identify funding sources and establish partnerships with state, federal, and private stakeholders. Prioritize infrastructure investments based on housing project readiness.

Timeline: Short-Term (6–12 months): Complete the Regional Consolidated Infrastructure Needs Plan.

Medium-Term (1–3 years): Secure funding and begin infrastructure improvements.

Long-Term (3–5 years): Continue phased infrastructure development.

Develop manufactured model home for Southeast

Alaska: Create regionally appropriate manufactured housing options. Partner with HUD, International Building Code committee on Tribal Council, and Cold Climate Housing Research Center to develop wet climate housing models. Establish best practices for manufactured homes in Southeast Alaska. Pilot test homes and refine designs based on outcomes.

Timeline: 1-3 years to design and implement programs

Housing Quality Improvement Grants: Improve existing housing stock to address mold, rot, and weatherization issues. Develop a grant program for home repairs

(e.g., roofs, heat pumps, weatherization). Work with residential users to improve understanding of how a heat pump system may work in their homes, how it may integrate with an existing heating system, and how it may lower home heating costs. Educate existing heat pump users about routine maintenance and general system operations in order to optimize system performance and maximize useful life. Collaborate with regional and federal funding agencies to fund home quality improvements. Ensure homeowner awareness of financial assistance programs, program eligibility requirements, and opportunities to use funding from multiple sources. Timeline: 12 months to establish the program and ongoing implementation.

Title 16 Subdivision Code Revision: Streamline subdivision requirements to facilitate new housing development. Review and revise subdivision codes in consultation with local stakeholders. Align codes with regional housing priorities. Timeline: 1-5 years

Zoning Code Revisions: Increase flexibility in zoning regulations to support diverse housing options.

- Conduct regional zoning code reviews and identify barriers to housing development.
- Increase allowable density and streamline permitting processes.
- Expand areas allowing workforce housing, manufactured homes, and accessory dwelling units.

Timeline: 1-5 years

Construction workforce development: Build a skilled workforce for housing construction.

- Partner with schools and vocational programs to expand training opportunities.
- Offer partial wage-sharing incentives for on-the-job training.
- Support industry capacity building through contractor summits and training programs.
- Participate in the Alaska Construction Task Force.

Timeline: 1-5 years

Workforce housing development: Provide high-density housing for seasonal and short-term workers. Identify high-priority areas for workforce housing. Partner with employers to co-develop housing solutions. Ensure housing affordability and proximity to workplaces. Timeline: 12–24 months for planning and phased implementation.

Capacity development: Strengthen the regional construction industry to increase competitive bids and project success.

- Establish a Construction Pipeline: Map out a 10-year pipeline of expected construction projects to help local businesses prepare for upcoming opportunities. Distribute project timelines and RFP information regionally.
- Support Local Contractors: Organize regional contractor summits to share best practices, resources, and opportunities. Develop training programs on bid preparation, project management, and technical skills.
- Promote Larger Collaboration: Facilitate partnerships between local contractors and larger companies to

enhance capacity and competitiveness. Provide templates and workshops on setting up joint ventures.

- Simplify Bonding Processes: Collaborate with legal experts to educate contractors on bonding requirements and processes. Offer guidance on meeting bonding criteria for larger projects.
- Participate in Statewide Initiatives: Join the Alaska Construction Task Force to align regional strategies with statewide goals.

Timeline: Short-Term (6–12 months): Organize contractor summit and initial training sessions. Medium-Term (1–3 years): Launch collaboration initiatives and bonding workshops. Long-Term (3–5 years): Maintain a construction pipeline and sustain training programs.

People and Organizations responsible for completing these steps

- Tlingit Haida Regional Housing Authority
- Local governments
- Tribal governments
- Housing Providers
- State Finance Authority
- Federal Funders
- Local nonprofits, like the Juneau Non-Profit Housing Development Council
- Private Developers
- Juneau Non-Profit Housing Development Council

Funding Sources

Housing funding sources include the Alaska Housing Finance Corporation; Alaska Workforce Investment Board; CBJ Affordable Housing Fund; Community Development Block Grants (CDBG); congressional designation grants; Denali Commission; Department of Energy - alternative solutions; EPA; Federal Partnerships Programs; HUD; ICDBG; IHS; Indian Housing Plan - Competitive Grant Program; local government; Low-Income Housing Tax Credits (LIHTC); NAHASDA - Tribal Partners; private developers; unions; Rasmuson; regional economic development organizations; Rural Development; state and federal housing grants and land management programs; state housing agencies or nonprofit housing trusts; state revolving funds; trade associations and contractor groups; tribal government; U.S. Department of Energy (DOE); U.S. Department of Labor Workforce Innovation and Opportunity Act (WIOA); U.S. Economic Development Administration (EDA) grants; USDA Loan/Grant programs; USDA Rural Housing Service programs; and the Weatherization Assistance Program (WAP).

Cost Estimates

5-year Cost Estimates \$300 million

- **Regional Land Ownership and Availability/Inventory Study:** \$275,000–\$475,000
- **Housing Incentive Program:** \$13,000 to \$50,000 per dwelling unit added to the community. Target = 300 units annually region wide.
- **Infrastructure Investment Partnerships:** Regional Consolidated Infrastructure Needs Plan: \$500,000 for a comprehensive study. Implementation = \$10 million per borough/census area annually.

- **Manufactured Model Home Development:** \$150,000 for model code development; \$50,000 for best practices documentation and testing.
- **Housing Quality Improvement Grants:** \$60,000 – \$80,000 per unit; Target 1,000 units = \$70 million.
- **Title 16 Subdivision Code Revision:** \$125,000 – \$1 million per community (varies by community size).
- **Zoning Code Revisions:** \$250,000 – \$2 million per community (varies by community size).
- **Construction Workforce Development:** \$50,000 per person per year; Estimated \$1 million annually (for ~20 workers in training).
- **Workforce Housing Development:** \$5 million per borough/census area (varies based on scope).
- **Capacity Development:** \$50,000 annually for a regional contractor summit (rotating locations).

Evaluation Measures

- Number of housing units constructed in Southeast Alaska each year
- Number of units improved
- Number of new workers trained
- Increase total residents in the region/communities
- Policy and code changes completed to support housing development.
- Formation of partnerships with private, public, and nonprofit entities for housing projects.
- Reduction in documented housing need as shown in surveys like the Annual Regional Business Climate Survey.

Project Champion

Name: **Jacqueline Kus.een Pata**

Title: **President/CEO**

Organization: **Tlingit Haida Regional Housing Authority**



Priority Objective #2

Support the stability, sustainability and longevity of the Marine Highway Systems of Alaska

Priority Description

With many geographically remote and isolated communities that cannot be connected via traditional roads, the Marine Highway Systems in Alaska must provide reliable, basic transportation service for passengers and freight to coastal communities, create an economy of scale, and provide cost effective transportation services. In a coordinated effort to restore, strengthen and expand critical service, investment is needed in a strategic, long-term and short-term plan that includes bridge capacity support through private sector transportation partnerships. Public and private collaboration can improve reliability, efficiency, affordability and stability. Pursue standardized and appropriately sized fleet and terminal modernizations that can be realistically and manageably staffed while meeting essential service needs with potential for economic growth to communities. Design the system for a smaller workforce and increased efficiency and automation, to mitigate impacts and constraints faced with limited available personnel. Develop targeted workforce development programs and a schedule for job consistency to reduce turnover. Advocate for State and Federal support of all system components. Strategically and expeditiously pursue and obligate PL 117-58 funds.

Outline of steps required for project to be completed and timeline

Grow a regionally based workforce (Years 1-3)

Work with partners to develop local training programs to help get Alaskans into good paying jobs quicker. Promote job fairs and industry interest events just as the “Experience Maritime” event, to highlight the benefits and potential Southeast Alaskan’s can find in the region’s Maritime industry. Support employee initiatives that encourage and allow residents to stay in their communities.

Evaluate economic opportunities for communities (Years 1-2)

As AMHS works towards increased and more reliable services, new opportunities may arise for Southeast communities onboard and shoreside. Assess existing regional and community assets and infrastructure. Review community results from SEC annual business climate survey and meet with the communities to better understand needs, challenges and desired potential opportunities. Assess how improved AMHS operations can increase trade, tourism, and accessibility for isolated communities. Identify opportunities to expand local product exports (e.g., seafood, crafts) using the transportation system. Work with private sector stakeholders to identify investment opportunities and

promote connections within the community to determine feasibility.

Outline last mile freight logistics (Year 2)

Work with communities and industry to develop system pathways and economics for last mile freight services using AMHS. Research opportunities for regional and community solutions that meet other regional goals including solid waste and food security.

Modernize fleet and AMHS docks (Years 1-5)

Advocate for State and Federal support of all system components. Strategically and expeditiously pursue and obligate PL 117-58 funds. Prioritize adoption and construction of a modernized fleet, capitalizing on federal funding opportunities and time limits. Develop partnerships to increase outreach and a better understanding of vessel needs and design. Work with communities to collaborate on port projects and terminal designs for increased asset capacity and shared use.

Support Implementation of the AMHS Long Range Plan (Years 1-5)

Develop a task force or project team that facilitates the implementation of the AMHS Long Range Plan. Support implementing the AMHS Long Range Plan and achieving plan goals. Organize plan action items into a timeline and identify partners and responsible parties for execution. Provide regular outreach to AMHS communities and Alaskans on progress and opportunities.

Support a financially stable system (Years 1-5)

Advocate the benefits of the AMHS system and a multi-year funding plan. Evaluate additional funding mechanisms and opportunities to increase system revenues. Support a farebox recovery goal and annual adjustment plan.

Continue to evaluate community impact of AMHS (Years 1-5)

The AMHS Long Range Plan provides the framework and roadmap for increased services to AMHS communities. To help publicize and improve system services, complete regular reviews on the social and economic impacts AMHS has on communities. Use the economic opportunities evaluation results as a baseline to track progress towards community goals. Ensure 2045 service level goals that were based on perceived community growth and demand remains realistic and appropriate as the AMHS Long Range Plan actions are implemented.

AMHS Value Outreach (Years 1-5)

Better communicate the value of the ferry system to the public using communication tools such as publications, letters, news stories, Facebook and website development. Provide regular outreach to AMHS communities and Alaskans on system updates and changes through participation in community, regional and statewide events. Maintain data on user type and traveler pathways to show broad system use and benefits to all Alaskans.

People and Organizations responsible for completing these steps

SEC Staff, SEC Transportation Committee, Alaska Marine Highway System, AKDOT&PF, Alaska Municipal League, Tlingit & Haida, Other ARDORS, University of Alaska, AMHS Maritime Unions (IBU, MMP, & MEBA), Coastal Alaska communities, Legislature, and private sector transportation partners.

Cost Estimates

5-year Cost Estimates \$1.1 Billion

Grow regionally based workforce \$250,000
Evaluate economics opportunities for communities \$150,000
Modernize fleet and AMHS docks \$1 Billion
Continuous evaluation of community impact \$250,000
Outline last mile freight logistics \$150,000
Outreach and Support for Actions \$375,000

Funding Sources

AMHS, MARAD (PIDP, US Marine Highway Program, America's Marine Highway Projects, Capital Construction Fund, META), FTA (Passenger Ferry Grant Program, Ferry Service for Rural Communities Program), FHWA, EPA (Clean Ports Program, DERA, Environmental Justice Grants, NCDC, Pollution Prevention Grant Program), DOE (Understanding Energy Transitions and Coastal Resilience in the Non-Contiguous areas of the U.S., USDOT (ATTAIN, NHFP, NHPP, RAISE, STBG, Electric or Low-Emitting Ferry Pilot Program, PROTECT, Rural, CFI, MPDG)

Evaluation Measures

What are the indicators we can track that will measure project success? Include a realistic time frame for execution (i.e., implementation schedule), with relevant benchmarks and performance measures that speak to overall impact.

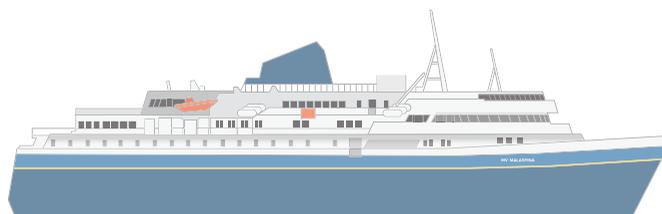
- Southeast Conference meetings on AMHS Transportation.
- AMHS Ridership levels.
- AMHS employment levels and turnover rates.
- AMHS Farebox recovery improvements, revenues raised outside of farebox.
- Completion of action item deliverables
- Private sector investments, transportation service partnerships.

Project Champion

Name: **Robert Venables**

Title: **Executive Director**

Organization: **Southeast Conference**



Priority Objective #3

Increase Child Care Capacity in Southeast Alaska

Priority Description

Expanding childcare capacity in Southeast Alaska is essential for fostering a vibrant economy and attracting younger workers and families to the region. Addressing the current shortages in supply, affordability, and quality of childcare services requires a multifaceted approach prioritizing workforce development, sustainable funding, and operational support.

A critical component of enhancing childcare quality is developing a skilled workforce. Southeast communities should invest in and support their current and future childcare providers to enroll in the SEAAEYC apprenticeship program. Providing foundational early childhood education knowledge and on-the-job training can ensure high standards of care across the region. Investing in such initiatives is vital to building a pipeline of professionals capable of meeting the growing demand for childcare services.

The region should establish a pooled funding model to overcome the financial barriers associated with childcare businesses' high operational costs and low profit margins. This approach combines investments from state, local, and corporate partners to create a sustainable funding pool to support community-specific childcare initiatives. By aggregating resources, the pooled fund can provide both start-up and operational grants, incentivizing the establishment of new childcare businesses and sustaining existing ones. Such a funding structure ensures that childcare providers remain viable while offering affordable, high-quality care to families. Pooled funding models have been recognized in several states for enabling funding to be more strategic, equitable, and collaborative, as they bring together funders and civil society in equal measure to design and make decisions at every stage of the funding process.

The 2024 Southeast Alaska Business Climate Survey highlighted childcare availability, affordability, and quality as top priorities among 34% of the respondents. By tackling these challenges through workforce development, innovative funding mechanisms, and long-term policy support, Southeast Alaska can create a sustainable childcare ecosystem that strengthens families, supports economic growth, and enhances the region's appeal to young professionals.

Outline of steps required for project to be completed and timeline

Establish Regional Partnerships and Strategic Framework (2025)

- Convene key stakeholders, including local governments, tribal organizations, corporate investors, and community leaders, to define goals and align priorities.
- Formalize partnerships to manage the pooled funding model and childcare workforce development initiatives.

- Identify priority areas based on community needs and gaps in childcare capacity.

Launch the Pooled Funding Model (2025-2026)

- Secure commitments from state, local, and corporate contributors to establish the funding pool.
- Develop grant application guidelines and criteria for start-up and operational funding for childcare providers.
- Publicize the funding model and engage current and potential childcare providers and community organizations.

Expand Workforce Development Programs (2025-2027)

- Scale the apprenticeship program with SEAAEYC, incorporating advanced training modules and mentorship opportunities.
- Establish regional training hubs to provide accessible education and hands-on experience.
- Recruit participants, emphasizing outreach to underserved communities and non-traditional entrants into the childcare workforce.

Provide Financial Support for Childcare Providers (2026-2028)

- Award start-up grants to new childcare providers, prioritizing underserved areas and high-demand locations.
- Disburse operational grants to existing facilities to increase capacity and improve quality standards.
- Offer grant recipients technical assistance and financial management training to ensure long-term sustainability.

Enhance Childcare Infrastructure (2026-2029)

- Support the development and renovation of childcare facilities, incorporating energy-efficient and family-friendly designs.
- Foster partnerships with employers to create employer-supported childcare programs and facilities.
- Advocate for zoning and policy changes to streamline the establishment of childcare centers.

Monitor, Evaluate, and Scale Efforts (2028-2030)

- Conduct annual assessments of childcare capacity, affordability, and workforce readiness.
- Publish transparent reports to stakeholders, highlighting successes and areas for improvement.
- Use evaluation findings to refine the pooled funding model, workforce training programs, and operational strategies.
- Expand initiatives to new communities and sectors based on demonstrated need and effectiveness.

People and Organizations responsible for completing these steps

The successful implementation of these objectives will require collaboration among a wide array of partners, each bringing unique expertise and resources to address the childcare challenges in Southeast Alaska. Below is a roster of the key individuals, institutions, and partner organizations involved:

Southeast Alaska Association for the Education of Young Children (SEAAEYC): Lead the workforce development efforts through the apprenticeship program, provide technical assistance to childcare providers,

administer grants, and oversee quality improvement initiatives.

Economic Development Boards and Organizations: Advocate for pooled funding models, coordinate with corporate and public investors, and integrate childcare initiatives into broader economic strategies.

Chambers of Commerce and Rotary: Promote childcare as an essential component of workforce attraction and retention, connect businesses with opportunities for employer-supported childcare programs, and engage corporate partners in funding initiatives.

School Districts and Educational Institutions: Collaborate on dual-credit programs for high school students interested in early childhood education careers, provide facilities for training hubs, and support professional development efforts.

Municipal Governments: Facilitate zoning and regulatory changes, contribute to the pooled funding model, and prioritize childcare in local economic development plans.

State Agencies: Allocate state resources to support the pooled funding model, improve the regulatory process for current and potential providers

Corporate Partners and Philanthropic Organizations

Examples: Regional employers, Alaska Native corporations, and local philanthropic foundations, such as Juneau Community Foundation. **Role:** Contribute to the pooled funding model, support employer-sponsored childcare initiatives, and provide financial and in-kind resources for childcare facilities and programs.

Community Organizations and Nonprofits: Provide community outreach, connect families with childcare resources, and advocate for equitable access to high-quality childcare.

Childcare Providers and Head Start Organizations: Serve as the primary implementers of expanded childcare services, participate in apprenticeship and training programs, and collaborate with funders and policymakers to ensure service quality.

Alaska Native Tribal Organizations: Support culturally relevant childcare services, provide funding and resources, and advocate for Native children and families.

Cost Estimates

5-year Cost Estimates \$165 million

Start-Up Costs for 10-12 new child care businesses (Years 1-5): \$1,000,000 to \$1,200,000

Operational Grants (Annually): \$30,000,000

Apprenticeship Program (Annually): \$500,000

Funding Sources

The pooled funding model proposes that the total costs be shared equally among communities/municipalities, corporations, and the state government. The breakdown is as follows:

- Communities/Municipalities (1/3) \$10 million
- Corporations (1/3) \$10 million
- State Government (1/3) \$10 million

Potential Grant Opportunities

To supplement the pooled funding model, the following grant opportunities can be explored:

Federal Grants: Reallocation of the Child Care and Development Block Grant (CCDBG), DOL funding for apprenticeships

State Grants: The Child Care Grant Program housed at DOH, Workforce Development funds, Apprenticeship funds

Private Foundations: Organizations like the Rasmuson Foundation, the Juneau Community Foundation and the Alaska Community Foundation have a history of funding community development and education initiatives.

Corporate Sponsorships: Engaging local businesses and corporations in sponsorships or corporate social responsibility initiatives can provide additional funding and resources.

Evaluation Measures

To measure the success of the initiative to increase childcare capacity in Southeast Alaska, the following indicators, benchmarks, and performance measures will be tracked over the next five years:

- **Childcare Availability:** Increase in the number of licensed childcare slots across the region. Establish 10-12 new childcare businesses by the end of 2026.
- **Affordability:** Reduction in the percentage of families reporting childcare as a financial burden. Provide \$500 monthly operational grants per child to sustain services for at least 5,000 children.
- **Workforce Development:** Number of apprentices completing the childcare apprenticeship program. Train and graduate at least five new childcare providers annually, starting in 2025.
- **Quality of Care:** Percentage of childcare providers meeting established quality standards. 90% of grant-funded providers achieving high-quality care benchmarks by 2027.
- **Community Impact:** Retention and attraction of workforce-age families in the region. 10% increase in workforce-age families (20-50 years old) residing in Southeast Alaska by 2030.
- **Funding Efficiency:** Effective use and distribution of pooled funding model resources. Benchmark: Full disbursement of annual pooled funds (\$30.5M) with no significant delays or misallocations by 2026. Time Frame: Annual financial audits and performance reviews starting in 2025.
- **Stakeholder Engagement:** Participation levels of municipal, corporate, and state partners in funding and support roles. Benchmark: Maintain equal contributions from all funding sectors and expand partnerships annually. Time Frame: Stakeholder engagement assessments will be conducted biannually starting in 2025.

Project Champion

Name: **Blue Shabler**

Title: **Executive Director**

Organization: **Southeast Alaska Association for the Education of Young Children**

Priority Objective #4

Further Develop Markets for Alaska Seafood

Priority Description

Support marketing efforts to expand existing and develop new domestic and international markets for Alaska seafood. Additionally encourage efforts to develop new products and increase utilization, promote the origin and sustainability of Alaska seafood, guide research opportunities, and advance seafood friendly policies. Encourage partnerships and collaboration that showcase the Alaska brand and foster innovation. Better capitalize on the Alaska visitor industry by increasing marketing to visitors and leveraging partnerships with travel associations. Promote Alaska as a global leader in sustainable fisheries and encourage research that helps tell the Alaska origin story. Work to expand marketing opportunities by further developing promotional materials, guidance documents and tools for direct marketers, and educational materials for quality and handling procedures. Continue to support partnerships with federal agencies, including the U.S. Department of Agriculture (USDA), to strengthen the supply chain of local and regional seafood systems. Encourage the USDA to provide parity to U.S. and Alaska fishermen, processors, and businesses by having a seafood-focused office within the agency to support seafood products and companies as they do land-based proteins.

Outline of steps required for project to be completed and timeline

Increase U.S. Domestic Market Opportunities for Alaska Seafood Products (Years 1-5):

- Promote the utilization of the Alaska Seafood logo on packaging to increase recognition for the brand.
- Increase current partnerships and build new ones to host campaigns and promotions of Alaska products.
- Increase retail, foodservice and consumer marketing efforts of Alaska seafood in U.S. domestic market to capitalize on opportunity resulting from Russian seafood import ban.
- Continue and expand domestic consumer-focused efforts via traditional, social and other media to increase demand, awareness, and preference for Alaska seafood.
- Increase marketing to Alaska's visitors, utilizing partnership with Alaska Travel Industry Association (ATIA) and Cruise Line International Association (CLIA) membership to promote more opportunities with the Alaska visitor industry including serving more Alaska products onboard, providing educational and marketing materials, increasing visitor seafood consumption onboard and onshore, and partnering in marketing and promotional activities.
- Continue to collaborate with other organizations and their events.
- Promote products such



as black cod and pink salmon, which have been identified as key drivers of value and candidates for market expansion.

- Advance initiatives that would expand the use of Alaska seafood in institutional settings including, school lunch programs both within the region and across the nation.

Expand International Markets for Alaska Seafood Products (Years 1-5):

- Continue to grow and expand ASMI marketing programs in regions already demonstrating great success such as Southeast Asia and Latin America (LATAM). Continue expanding Alaska Seafood's reach by targeting new countries in established ASMI regional programs, such as the expansion to central Asia.
- Continue market diversification for Alaska seafood in new regions such as the Middle East, specifically the UAE, which presents an opportunity for higher-end Alaska seafood products suffering from a lack of diversification such as sablefish, king salmon, salmon roe, golden king crab and bairdi crab.
- Continue to develop reprocessing hubs internationally, in countries such as Peru, Ecuador, Vietnam, and Thailand and explore opportunities in North Africa such as Morocco.
- Increase and diversify marketing efforts and target audiences in established and new markets through innovative promotional partnerships and unique consumer marketing campaigns.
- Showcase Alaska and its seafood products through hosting inbound missions, culinary retreats, press tours, and other educational events for international trade and customers.
- Conduct outbound trade missions, once a year to introduce Alaska seafood exporters to new markets and help foster relationships between the Alaska seafood industry and international trade at least once per year.
- Educate hotel, restaurant and institution (HRI) and trade professionals about Alaska seafood through targeted educational seminars.
- Exhibit at leading trade shows around the world to identify and meet with new potential buyers and maintain relationships with trade, while obtaining trade leads to distribution to Alaska Seafood industry.

Support the Development of New Alaska Seafood Products and Increase Utilization (Years 1-5):

- Help Alaska seafood industry identify market gaps and opportunities through surveys, research, and other outreach promoting more value-added products with Alaska seafood.
- Provide research, technical and market information to support Alaska seafood industry in its efforts to fully utilize all parts of Alaska seafood species and resource.
- Identify key functional characteristics of species and match with existing products built on those characteristics (IE, what collagen-based products exist for species with high collagen).
- SWOT Analysis of potential new products, including feasibility analysis for relevant business models.
- Participate in pilot projects and field trials to develop new products, such as canned pollock.
- Encourage participation in Alaska Fisheries Development Foundation's Symphony of Seafoods and

seek to increase prestige and awareness of winning companies and products.

- Establish research and marketing opportunities for Alaska seafood byproducts used in the \$58.1 billion U.S. pet food industry.
- Increase collaboration between the mariculture sector and other seafood sectors to benefit the industry as a whole.

Promote Origin and Sustainability of Alaska Seafood (Years 1-5):

- Continue to promote the sustainability of Alaska seafood through Responsible Fisheries Management (RFM) and other certification, research, marketing materials, and public relations.
- Expand RFM and increase awareness of this globally-recognized certification that highlights the origin of seafood.
- Tell the story of how Alaska's fisheries are managed and promote Alaska as a global leader in sustainable fisheries.
- Explore new partnerships and promotions that showcase the Alaska story such as tribal partnerships, TV programs and others.
- Leverage mariculture marketing opportunities to help promote the sustainability of Alaskan produced products.

Expand Marketing, Educational, Technical, and Research Materials (Years 1-5):

- Expand research on carbon emission impacts of wild harvest fisheries.
- Develop additional guidance and tools to support harvesters that directly market their products.
- Elevate the health benefits of Alaska seafood through supporting new research and showcasing past studies that demonstrate positive impacts and the nutritional value of Alaska Seafood.
- Prioritization of quality and handling materials for seafood producers including developing materials that would assist processors trying to get third-party quality certifications.
- Fund domestic and international consumer research to track retail and foodservice trends, consumer preference toward Alaska seafood, establish primary and secondary audiences, understand regional variances, and identify marketing opportunities.

Promote Seafood Friendly Policies (Years 1-5):

- Strengthen ASMI and the Alaska seafood industry's relationship with USDA food aid program to increase and improve timing of USDA buys
- Advocate Farm Bill changes to establish a seafood liaison position within the USDA to provide fair program support to and serve the unique needs of the seafood industry.
- Encourage additional federal funding to support new product development, and promotion and marketing of U.S and Alaska seafood.
- Continue to advocate for federal policies that prioritize the purchase of U.S. and Alaska certified sustainable seafood.
- Actively pursue additional grant opportunities for the Alaska seafood industry and help enable Alaska

harvesters and processors to take advantage of federal, state, and private funding opportunities.

- Support policies that lead to trade policy reciprocity, supply chain traceability, and reduce barriers to trade.
- Advocate to fully fund the Saltonstall-Kennedy Grant program and direct the funding to promote U.S. seafood - ensuring Alaska gets its fair share.
- Explore the formation of a Regional Seafood Development Association in Southeast Alaska.
- Advocate for state policies that continue to strengthen the Alaska seafood industry at all levels from harvesting to processing to marketing.

People and Organizations responsible for completing these steps

- Alaska Seafood Marketing Institute – Greg Smith
- Southeast Conference
- Alaska Fisheries Development Foundation – Kristy Clement, CEO
- Alaska Sea Grant - specific research priorities & funding
- Pacific Seafood Processors Association – Julie Decker, Executive Director
- Alaska Research Consortium
- Alaska Longline Fishermen's Association
- Southeast Alaska Fisherman's Alliance

Cost Estimates

5-year Cost Estimates - \$222.5 million

- Grow U.S. domestic demand and sales - \$200 million
- Expanding programs in SE Asia and LATAM - \$10 million
- Building new trade program in MENAWA – \$3.5 million
- Conduct yearly trade missions to new markets – \$350,000 (per year)
- Host domestic and international customers in Alaska - \$350,000 (per year)
- Funding new studies - \$3 million
- Development of new marketing materials - \$1 million
- Promote Origin and Sustainability of Alaska Seafood - \$1 million
- Development of quality handling materials for third-party certifications – \$500,000

Evaluation Measures

- Increase in exports to target markets
- Total number of trade missions conducted in foreign countries with tracked 12-month sales projections from industry participants
- Participation in trade shows and the acquisition of trade leads
- Number of customer and trade trips to Alaska
- Brand recognition and preference data
- Increase in products featuring Alaska Seafood and/or RFM logo
- Consumer impressions on social and other media
- Increase in seafood byproduct utilization

Project Co-Champions

Name: **Jeremy Woodrow**
 Title: **Executive Director**
 Organization: **Alaska Seafood Marketing Institute**

Name: **Robert Venables**
 Title: **Executive Director**
 Organization: **Southeast Conference**

Priority Objective #5

Support local tourism ownership and entrepreneurship

Priority Description

By fostering local ownership and entrepreneurship, the visitor industry can create sustainable economic opportunities, enhance cultural preservation, promote environmental stewardship, and help ensure long-term prosperity in the region. Success requires a holistic approach, ensuring residents have the knowledge, resources, and access needed to develop and expand tourism businesses. Strategies will empower local entrepreneurs by building skills in business development, management, financing, and marketing that are tailored to Southeast Alaska.

Outline of steps required for project to be completed and timeline

Provide Business Training and Support (Years 1-5)

Work with existing and prospective entrepreneurs to identify opportunities and create successful businesses. Partner with education organizations, business support groups and economic development organizations to offer affordable and accessible professional development programs that empower local entrepreneurs to be successful businesses. Ensure curriculum offerings meet the wide array of business skills needed for success including assessing financial needs for start-up and ongoing operations, management, human resources, research, and marketing. Develop ongoing training and networking forums to increase partnerships, cultural awareness, community engagement, and access to capital. Offer "level-up" mentoring and training to existing businesses seeking expansion and growth.

Support a Regionwide Destination Marketing Organization (Years 1-5)

Revitalize Southeast Alaska Tourism Council (SATC) or create a new cooperative marketing organization that complements existing programs in promoting Southeast Alaska as a visitor destination, increases awareness of the region's diverse experiences, and stimulates visitor growth. Devise appropriate marketing strategies, funding mechanisms, and tracking needed to illustrate return on investment.

Develop Partnerships to Expand Access and Awareness (Years 1-3)

Develop partnerships and working groups to collaborate in program development and grassroots efforts. Identify partner platforms to host cooperative services and forums for success in the region. Establish a program outline on how local businesses can collaborate to create cost effective marketing campaigns, and cost effective training programs and resources. Increase awareness amongst Southeast Alaska residents and entrepreneurs of programs and professional development training opportunities. Promote and enhance channels to provide information to Southeast entrepreneurs.

Expand Tourism Research Availability and Usage (Years 1-5)

Develop in-depth tourism market research and data collection tools to help visitor-focused businesses better understand local and regional tourism markets, respond to opportunities, and refine business offerings. Publish visitation trends and projections for each community annually, including segmentation by cruise, air, and ferry. Develop an ongoing data collection program that captures travel patterns, spending, satisfaction ratings, and topical issues. Help businesses understand how to utilize existing research, collect information from current and prospective guests, and identify needs to ensure businesses are providing relevant services to visitors.

Increase Promotion and Purchasing of Locally Made Products (Years 1-5)

Increase purchasing from local businesses, building on existing branding programs including Buy Alaska, Made in Alaska, Alaska Grown, and Silver Hand. Encourage business awareness of program resources. Provide staff training and incentives to build employees' knowledge and sales. Increase promotion of locally produced products in in statewide and regional marketing programs to create informed shoppers.

People and Organizations responsible for completing these steps

University of Alaska Southeast (UAS); Spruce Root; Economic Development Organizations; Destination Marketing Organizations including community-based entities, Southeast Alaska Tourism Council (SATC), and Alaska Travel Industry Association (ATIA); Municipalities; Local and Regional Tribal Organizations; State of Alaska; Southeast Conference; SEATrails; SEC Tourism Committee; Southeast Sustainable Partnership; Generations Southeast; and AKSBDC.

Funding Sources

Leverage current offerings from the partner organizations above.

Cost Estimates

5-year Cost Estimates \$2.6 million

- Provide Business Training and Support: \$100,000 annually
- Support Regional Destination Marketing: \$50,000 annually
- Tourism Research and Analysis: \$150,000 annually
- Increase Promotion of Locally Made Programs: \$20,000 annually
- Support: \$200,000 annually for staffing, activities, and capacity.

Evaluation Measures

- Southeast visitor industry jobs and wages (tracked annually)
- Visitor volume and trends (tracked annually)
- Tourism Business Climate (annual business climate survey)

Project Champion

Name: **Susan Bell**

Title: **VP Strategic Initiatives**

Organization: **Huna Totem**

Priority Objective #6

Reduce energy costs and increase deployment of renewables

Priority Description

Encourage and facilitate public/private partnerships that connect utilities, technology providers, and other energy companies with local, state, Tribal and federal agencies to advocate for renewable energy development that reduces cost and creates community resiliency. Continue to pursue opportunities for increased efficiency in the generation, transmission, and distribution of electricity, as well as in energy consumption for buildings, vehicles, marine transportation, and aviation. Educate and communicate the value and importance of priority regional energy projects, especially small, community-based projects. Facilitate technical expertise, support local workforce development, and educate consumers regarding energy use. Explore opportunities for research and development in the region, such as opportunities to implement technologies that increase utilization of renewable energy, which may include battery storage, demand control technologies, electric vehicle supply equipment, etc., and support the development of innovative business models to make these technologies successful in rural communities.

Outline of steps required for project to be completed and timeline

2025 Southeast Alaska Integrated Resource Plan (SEIRP) (Years 1-3) Develop a range of future energy demand scenarios for each community or energy market in the region and identify the programs and capital projects necessary to meet existing need and anticipated changes in energy consumption in a manner that balances short-term costs and long-term energy cost escalation. Programs and investments explored may include but are not limited to beneficial electrification, transmission and distribution infrastructure investments, and development of new generation resources. Plan will prioritize increasing utilization of renewable energy sources. Identify regulatory and policy barriers that require reform/updates.

Promote public/private partnership (Years 1-5) Identify sources of private capital. Support establishment and use of State and regional financial institutions for project development and financing of renewable resources and energy efficiency measures. Identify public projects/issues that could be addressed via private investment.

Financial modeling (Year 1) Identify opportunities where support is needed for refinancing/restructuring utility debt with an end goal of producing more affordable rates. Could be tied into SEIRP-25. Determine how much of each utility's cost can be "avoided" or "reduced," and how. Differentiate between unavoidable costs that cannot realistically be expected to decrease. Use this as a basis for resource planning/policymaker education/planning.

Promote energy efficiency (Years 1-3) Develop "Energy Use Best Practices for Southeast Alaska" report, identifying measures that optimizes utility system performance and customer savings. Integrate opportunities for rate design to encourage consumer behaviors that optimize utility system performance. Develop outreach materials and conduct educational initiatives.

Pursue beneficial electrification opportunities (Years 1-5) Support heat pump deployment throughout Southeast and coastal Alaska in a manner that is compatible with the serving utility, promotes lower energy costs, and provides residents with low-income access to low-cost heat. Develop and deliver beneficial electrification consumer education initiatives. Encourage community/state fleet electrification plans (marine and rolling stock) for formal adoption/implementation. Collaborate with federal agencies to facilitate beneficial electrification initiatives that increase their use of heat pumps and EVs. (US Postal Service, US Forest Service, National Park Service, etc.) Establish 2-3 public chargers per community.

Community-scale energy projects to support port electrification (Years 1-3) Conduct community port electrification studies, integrating supply-side improvements and requirements (BESS, grid upgrades, transmission upgrades, etc.).

Technical expertise and workforce development (Years 1-2) Poll energy sector employers to identify in-demand positions and skillsets (e.g., linemen, accounting, customer service, engineering, managerial skills soft skills). Encourage development of career pathway blueprints for in-demand positions. Work with employers to create "Clean Southeast Alaska Jobs" marketing campaign designed to recruit skilled energy professionals to Southeast communities. Encourage Southeast students to choose energy sector career pathways.

Consumer and community education (Years 1-2) Work with utilities and community partners to educate consumers regarding creative use of specialized rate structures (e.g., APC time of use rates, IPEC declining block rates).

Explore R&D opportunities (Years 1-5) Identify technologies of interest for trial in Southeast (e.g., electric aircraft, non-lightwater nuclear, hydrogen production/cogeneration, marine hydrokinetic, nano scale hydro). Propose incentive mechanisms or CVC (corporate venture capital) to help match/attract VC investment in Southeast demonstration projects. Consider Hawaiian Electric model of rate-recoverable "innovation" expense. Encourage pre-commercial technology companies to demonstrate innovative technological projects in the region.

Inform Regulatory and Policy Updates (Years 1-5) Preserve and protect the Power Cost Equalization (PCE) Endowment program. Work to secure funding for the Renewable Energy Fund.

People and Organizations responsible for completing these steps

- Southeast Conference Energy Team
- Consulting Economists
- Tribal and ANC partners
- Alaska Heat Smart board, leadership, and staff
- Public and private utilities – KPU, SEAPA, AP&T, IPEC, AEL&P, MP&L, AVEC, Sitka Electric, others
- Energy-focused non-profit organizations
- Sources of capital (e.g., Spruce Root, Alaska Sustainable Energy Corporation)

Cost Estimates

5-year Cost Estimates \$3.4 million (plus \$38.6 million heat pump grant)

- Develop SEIRP-25: \$500K-\$1 million
- Financial modeling: \$100,000
- Promote energy efficiency: \$150,000
- Pursue beneficial electrification opportunities: \$40 million
- Support community-scale energy projects to support port electrification: \$350,000
- Technical expertise and workforce development: \$325,000
- Consumer and community education: \$150,000
- Explore R&D opportunities: \$150,000

Evaluation Measures

- Amount and source of capital deployed into new projects
- Energy costs (pre-PCE)
- SEIRP-25 – Number/diversity of entities participating in the SEIRP-25 process. Timely completion of report. Community energy profiles and resource/opportunity prioritization.
- Consumer and community education - Number of consumers contacted/events conducted.
- Bid-ready construction documents for port electrification
- Number of heat pumps deployed
- Number of EVs and EV infrastructure deployed
- R&D demonstration projects identified for
- Workforce development – improvement to utility vacancy factors, number of contractors trained

Project Champion

Name: **Jason Custer**

Title: **Vice President, Corporate Development**

Organization: **Alaska Power & Telephone Company**

Priority Objective #7

Seafood Modernization

Priority Description

The seafood industry is a cornerstone of Southeast Alaska's economy, culture, and identity. To ensure its longevity and resilience over the next century, the industry must adapt to evolving economic, environmental, and technological landscapes. The **Seafood Modernization Initiative**, led by the Alaska Fisheries Development Foundation (AFDF), provides a comprehensive framework to revitalize the industry, support economic well-being in coastal communities, and ensure long-term sustainability for Alaska's fisheries. This initiative addresses critical economic challenges impacting processors, harvesters, and local communities due to the ongoing seafood market crisis. Its core objectives are to **Enhance Local Infrastructure and Onshore Operations** by modernizing processing facilities, upgrading cold storage facilities, and investing in energy-efficient technology to reduce operational costs. **Expand and Diversify Markets** by opening new pathways for Alaska seafood in global markets, while emphasizing value-added products and innovation. **Foster Maritime Job Growth** by creating career opportunities within the industry, with a focus on workforce development, succession planning, and supporting rural community employment. **Promote Sustainable Practices** by leveraging advanced technologies and data-driven approaches to improve sustainability and operational efficiency, ensuring resource viability for future generations.

By streamlining operations, reducing costs, and leveraging partnerships, this initiative will not only address immediate economic hardships but also build a resilient, adaptive seafood industry capable of thriving in changing global markets. The **Seafood Modernization Initiative** fosters innovation, economic diversification, and community resilience, while safeguarding one of Alaska's most vital industries.

Outline of steps required for project to be completed and timeline

Data Analysis to Better Inform Decision-Making and Advocacy (Years 1-2)

- Conduct a comprehensive state-wide economic study to identify critical areas of concern and economic pain points within the fishing industry involving seafood processors, harvesters, and other stakeholders. Compile and synthesize findings into a comprehensive report with strategic recommendations to address statewide and regional needs.
- Promote studies that evaluate operational costs and look for ways to generate more efficiencies including energy use and costs.
- Integrate additional economic and market information produced by ASMI's annual economic report and NOAA's National Seafood Strategy to complement efforts.

- Formulate strategic recommendations to address statewide and regional needs and to improve resilience in the harvesting and processing sectors.
- Implement a robust framework to monitor and report progress on outcomes and make data-driven adjustments to ensure continuous improvement and alignment with economic goals.
- Conduct review of State and Federal policies and promote policy change that reduce barriers and increase opportunities.

Maximize Economic Benefits through Value-Added Seafood Product Development (Years 1-5)

- Enhance seafood quality by supporting seafood handling and processing training courses and helping industry obtain third party quality certifications.
- Partner with UAF & Kodiak Seafood Science Center to innovate culinary applications and create new products from low-value or side-stream materials.
- Research seafood development best practices in Arctic region countries to incorporate sustainable and innovative methods into Alaska's seafood modernization plan, ensuring we leverage existing knowledge.
- Analyze food and market trends to guide new seafood product development; collaborate with ASMI to ensure complementary efforts.
- Conduct product development seminars and workshops tailored to industry needs.
- Expand the Alaska Symphony of Seafood to promote innovative Alaska seafood product development.
- Research and product development for non-food products, referencing the pyramid of products.

Increase Innovation (Years 3-5)

- Integrate cutting-edge technologies to optimize harvesting, processing, and distribution operations and increase efficiencies.
- Facilitate energy efficiency improvements and decarbonization initiatives for harvesters and processors alike, that strive to cut-costs, promote sustainability, and build resiliency.
- Establish priority research categories based on industry needs identified through data analysis.
- Foster strong partnerships in the industry through building joint innovation programs that increase collaboration.
- Facilitate a transparent RFP process to fund research proposals aligned with industry priorities.
- Disseminate research findings through digital platforms and public events to maximize impacts.

Accelerate the Adoption of Innovations through the AFDF Startup Accelerator. (Years 3-5)

- Support early-stage blue economy companies with specialized training and advising programs aligned with priorities identified in comprehensive study.
- Identify areas for blue capital investment to promote business development in processing and harvesting sectors.
- Organize reverse pitches to align entrepreneurial efforts with industry needs.

Increased Skilled Trades through a Partnership Program (Years 1-5)

- Assess and enhance education and training programs to meet evolving workforce demands across the seafood industry.
- Invest in workforce development initiatives to expand employment in fishing communities, stimulating economic growth, and increase Alaskan participation in fisheries and seafood processing.
- Foster expansion and growth of young fisherman's initiatives to address the "graying of the fleet"
- Develop a Seafood Processor Career Academy with a career ladder approach, including management and leadership training. Continue to build upon the efforts of the Kodiak Seafood Marine Science Center (KSMSC), a seafood training and research hub.
- Expand on existing industry financing by increasing scholarship program to match funds using Technical Vocational Education Program and other funds as well as explore opportunities to provide loan/financing support for fishermen.
- Develop specialized training programs in fisheries research, enhancement, and management.
- Incorporate seafood careers in Career Clusters used by Career Technical Education (CTE) providers to expose youth to career opportunities in the seafood industry.

Expand Awareness and Sales of Alaska Seafood (Years 1-5)

- Establish a Retail Partnership Program
- Collaborate with Alaska Seafood Marketing Institute (ASMI), Genuine Alaska Pollock Producers Association (GAPP), Bristol Bay Regional Seafood Development Association (BBRSDA), Wild Alaska Sole Association (WASA), and other key stakeholders to identify a target list of retailers for new Retail Partnership Program (RPP)
- Develop a program strategy, including cost/benefit for retailer participation, pitch materials, and scheduled meetings.
- Utilize the Alaska Symphony of Seafood (ASOS) as a platform to promote innovative Alaska seafood products in retail markets.
- Support entrepreneurs in developing innovative, value-added Alaska seafood products.
- Establish strategic partnerships with key events, trade shows, and industry partners to enhance market visibility.
- Capitalize on TV viewership and film opportunities to promote beyond the catch awareness.
- Work to expand the definition of seafood to ensure efforts are inclusive of fish, shellfish, mariculture products, and other existing or emerging products and innovations within the seafood industry.

Build Alaska as a Global Standard of Excellence in Sustainability (Years 1-5)

- Embrace innovative, science-based strategies that drive sustainability, enhance resource efficiency, and prepare for the challenges of a changing environment.
- Streamline the sustainability certification process for Alaska fisheries and work towards a single entity to handle all certifications that would result in cost savings, more efficient processes, and add collective value.
- Advance climate-ready fishing technologies and practices through fostering innovation and enabling research.
- Uphold and strengthen Alaska as a global leader in sustainable fisheries management through promoting the Alaska fisheries management story.
- Develop a unified strategy to address environmental concerns and promote further sustainable economic development for the seafood industry.
- Work towards ecosystem modeling that helps reduce uncertainty and risk in the industry and can attract more investment.

Provide Education, Outreach, and Advocacy regarding the Seafood Modernization Initiative. (Years 1-5)

- Develop a comprehensive funding strategy that leverages diverse public and private funding sources to maximize the initiative's impact and longevity.
- Engage policymakers to advocate for supportive policies and funding at state and federal levels to ensure industry competitiveness.
- Coordinate statewide efforts to oversee and manage all aspects of the initiative to ensure seamless execution and measurable impact across Alaska's seafood industry.
- Promote and integrate best practices from other leading seafood-producing regions globally, incorporating innovative and sustainable methods to enhance Alaska's seafood industry.
- Showcase Alaska's leadership in sustainability by developing materials that highlight its sustainable practices and advancements.

People and Organizations responsible for completing these steps

- Alaska Fisheries Development Foundation – Kristy Clement, CEO
- Pacific Seafood Processors Association – Julie Decker, Executive Director
- Alaska Seafood Marketing Institute – Jeremy Woodrow, Executive Director
- Alaska Research Consortium
- Alaska Sea Grant
- Alaska Longline Fisheries Association – Linda Behnken, Executive Director
- Alaska Sustainable Fisheries Trust
- UAS (Juneau) -fisheries training/education, networking
- SE AK municipalities, State of Alaska
- Southeast Conference
- University of Alaska Fairbanks
- Kodiak Seafood Science Center

Cost Estimates

5-year Cost Estimates \$44.5 million

- Conduct comprehensive studies on processing and harvesting needs/gaps: \$500,000
- Other research and data analysis 500,000
- Expansion of the Symphony of Seafood program: \$3.5 million
- Conduct product development seminars and culinary development: \$1 million
- Funding for selected innovation projects: \$25 million
- Increase scholarship funds for workforce development opportunities: \$5 million
- Data, education, marketing and Retail Partnership Program Development: \$2 million
- Workforce development needs: develop a workforce education / recruiting event; training program updates; host training events: \$2 million
- Build Alaska as a Global Standard of Excellence in Sustainability: \$3 million
- Facilitate energy efficiency upgrades through research and upgrades: \$2 million

Evaluation Measures

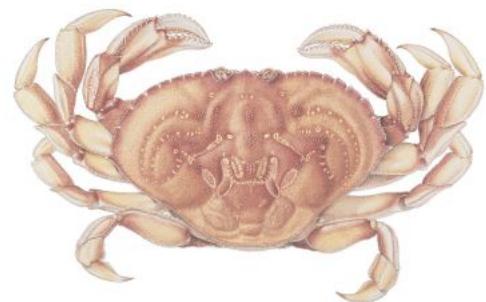
- Change in industry business confidence – as measured annually in the Southeast Alaska Business Climate Survey
- Increased economic value of seafood sector in Alaska
- Increase in ex-vessel value
- Increase in Alaskan resident participation in fisheries (permit holders, crew licenses, processing jobs)
- Number of value-added products produced in state.
- Number of employees working in seafood industry.
- Number of new innovations funded.
- Reduced seafood waste
- Number of energy efficiency upgrades
- Engagement in project from industry members and stakeholders

Project Champion

Name: **Kristy Clement**

Title: **CEO**

Organization: **Alaska Fisheries Development Foundation (AFDF)**



Economic Plan Steering Committee

Southeast Conference Board of Directors

Zak Kirkpatrick President. Chief Marketing Officer, Allen Marine/Alaska Dream Cruises
Katie Koester–1st Vice President. City Manager, City and Borough of Juneau
Gracia O’Connell – 2nd Vice President. Tongass Federal Credit Union
Lacey Simpson – Past President. Assistant City Manager, Assistant KPU General manager, City of Ketchikan
Chelsea Goucher – Secretary. Ketchikan Chamber of Commerce
Alec Mesdag-Treasurer, President & CEO, AEL&P
Markos Scheer- Director- CEO, Premium Aquatics
KC Hostetler – Director, Strategic Account Manager, Alaska Airlines
Liz Cabrera – Director, Community & Economic Development Director, Petersburg Borough
Elizabeth Cornejo- Director, Executive Director for Community Relations & Strategic Partnerships, UAS
Dennis Gray Jr. - City Administrator for City of Hoonah
Jason Custer- Director – Vice President of Corporate Development, AP&T

Transportation Committee

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Aurah Landau, HDR, *Senior Financial Consultant*
Craig Tornga, AMHS, *Marine Director*
Paul Johnson, Alaska Marine Highway System Operation Board, *Owner*
Carl Ramseth, Alaska Seaplanes, *Co-Owner & General Manager*
Morgan Barry, Ketchikan Gateway Borough, *Public Works Director*
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Jon Bolling, Southeast Conference, *Senior Transportation Advisor*
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Marc Luiken, AK DOT&PF, *Former Commissioner*
Ed Page, Marine Exchange, *Founder*
Dan Kelly, Lynden Transport, *VP Freight Operations*
Steve Black, Samson Tug & Barge, *Sales Representative*
Shaun McFarlane, Moffit & Nichol, *Vice President*
Richard Harney, KIC, *Tribal Planner*
Adam Anderson, AML, *SE Regional Manager*
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Peter Amylon, Ketchikan Gateway Borough, *Economic Development Coordinator*
Cory Baggen, Samson Tug & Barge, *Vice President*
Anita Haube, Tlingit & Haida, *Admin Assistant*
Xochitl Castanada, Marine Administration DOT, *Director of Pacific NW & AK*
Benton Strong, Vigor, *Director of Public Affairs*
Christopher Goins, Alaska DOT&PF, *Support Services Division Director*
David Kensinger, Chelan Produce, *Owner*

Emily Deach, Municipality of Skagway, *Deputy Borough Manager*
Judy Dubose, JAD & Associates, *President*
Kelly Moore, Alaska Marine Lines, *Manager*
Patty Phillips, City of Pelican, *Mayor*

Seafood Committee

Markos Scheer, Premium Aquatics, *President*
Brian Holst, JEDC, *Executive Director*
Chere Klein, US Senators Murkowski & Sullivan
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Sunny Rice, Alaska Sea Grant, *Marine Advisory Agent*
Tomi Marsh, Oceans Alaska, *Owner/Operator of F/V Savage*
Tracy Welch, United Fishermen of Alaska *Executive Director*
Greg Smith, Alaska Seafood Marketing Institute, *Marketing*
Eric Wyatt, Blue Star Oysters, *President*
Amy Daugherty, Alaska Trollers Association, *Executive Director*
Brooke Leslie, Spruce Root, *Rural Economic Development Catalyst*
Deborah Hayden, Grow Ketchikan, *Executive Director*
Garry White, Sitka Economic Development Association, *Executive Director*
Kristy Clement, Alaska Fisheries Development Foundation, *Executive Director*
Susan Doherty, Southern Southeast Regional Aquaculture Association, *General Manger*

Visitor Industry Committee

Zak Kirkpatrick, Allen Marine & Alaska Dream Cruises, *Chief Marketing Officer*
Alix Pierce, CBJ, *Tourism Manager*
Kara Tetley, Ketchikan Visitors Bureau, *Executive Director*
Laurie Booyse, City of Ketchikan, *Tourism Manager*
Richard Harris, Sealaska Heritage Institute, *Executive Vice President*
Kirby Day, Holland America Group, *Government & Community Affairs*
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KC Hostetler, Alaska Airlines, *Strategic Account Manager*
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Brian Holst, JEDC, *Executive Director*
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Cody Jennings, Municipality of Skagway, *Port Director*



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Ashley Snooks, Spruce Root, *Program Director*

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Nathan Green, ACEP, *SE Alaska liaison and Research Professional*
Trish Sims, Alaska Municipal League, *Stakeholder Engagement Manager*
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Crystal Enkvist, Alaska Power Association, *Executive Director*
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Steve Ball, Coeur Mining, *General Manager*
Peter Mercer, Constantine IPalmer Project, *President*

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Lacey Simpson, City of Ketchikan, *Assistant City Manager & Assistant KPU General Manager*
Emily Deach, Municipality of Skagway, *Deputy Borough Manager*
Rachel Roy, Sitka Chamber, *Executive Director*
Cindy Zuluaga Jimenez, Haines Economic Development Corporation
Cory Baggen, Samson Tug & Barge, *Vice President*
Sherry Aitken, Port of Tomorrow, *Marketing Project Manager*
Nolan Klouda, UA Center for Economic Development, *Director*
Will Judy, Alaska Technical Solutions
Jim Floyd, Hammer & Wilkan, *CEO*
Peter Amylon, Ketchikan Gateway Borough, *Economic Development Coordinator*
Deborah Hayden, Grown Ketchikan, *Executive Director*
Margo Fliss, UA Center for Economic Development, *Associate Director*
Elisa Rosier, Pacific Pediatrics, *MD*
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Keith Greene, Kootznoowoo Inc, *Interim President and CEO*
Liz Heywood, Chilkat Valley Community Foundation, *Board Member*
Ed Caum, Wrangell Cooperative Association, *Tourism Coordinator*
Carmen Davis, Alaska Community Foundation, *Director of Affiliates*
Blue Shibler, SE Alaska AEYC, *Executive Director*
Aparna Palmer, University of Alaska Southeast, *Chancellor*
Jared Kosin, Alaska Hospital & Healthcare Association, *President & CEO*
Chris Kowalczewski, Foraker Group, *Pre-Development Program Manager*
Keith Perkins, USDA, *Southeast Area Director*
Cynna Gubatayao, Ketchikan Gateway Borough, *Assistant Borough Manager*
Rodney Dial, Ketchikan Gateway Borough, *Mayor*
Patricia Phillips, City of Pelican, *Mayor*
Garry White, Sitka Economic Development Association, *Executive Director*
Brooke Leslie, Spruce Root, *Rural Economic Development Catalyst*
Sean Boily, NorthWind Architects, *Owner & Partner*
Tracy Martin St.Phillips
Dan Ortiz, Alaska Legislature, *Representative*

Appendices

Available at www.seconference.org/strategy/

Southeast Alaska by the Numbers (2012 to 2024)

Southeast Alaska Business Climate Survey Analysis (2015 to 2024)

Analysis of Southeast Alaska's Strengths, Weaknesses, Opportunities & Threats

Southeast Conference Board of Directors and Membership Roster

**Prior Comprehensive Economic Development Strategy 5 Year Plan & Updates
(2006-2025)**



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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 22, 2025
	<u>Agenda Section</u>	6

RESOLUTION No. 04-25-1936 OF THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2025 BUDGET IN THE GENERAL FUND BY ACCEPTING A GRANT IN THE AMOUNT OF \$10,000 FROM THE WALKER FOUNDATION AND AUTHORIZING ITS EXPENDITURE FOR MATERIALS AND SUPPLIES FOR THE WRANGELL KIDS CLUB PROGRAM

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

<u>FISCAL NOTE:</u>		
Expenditure Required:		
FY 24:	FY 25: \$10,000	FY26:
Amount Budgeted:		
\$		
Account Number(s):		
11000 034 4595		
Account Name(s):		
Library Miscellaneous Grant Revenue		
Unencumbered Balance(s) (prior to expenditure):		
\$		

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

ATTACHMENTS: 1. Resolution No. **04-25-1936**. 2. Grant Award Letter

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

RECOMMENDATION MOTION (Consent Agenda Item):
Move to approve Resolution No. 04-25-1936.

SUMMARY STATEMENT:

The Irene Ingle Public Library has been awarded a grant from the Walker Foundation in the amount of \$10,000 to purchase equipment and supplies for Wrangell Kids Club, the community's free after-school program for children ages 7 to 13. This grant will fund materials to be used at both the library and Parks & Recreation, supporting collaborative programming across both sites. Items include educational and recreational supplies such as LEGO kits, fort builders, magnetic tiles, beanbag chairs, and sports science games, as well as high-quality STEM tools like a 3D printer, digital microscope, green screen production kit, and STEM Club activity cart.

These purchases will allow us to expand the range of hands-on, engaging activities we offer and help maintain consistent interest and participation throughout the school year. The program currently averages around 20 children per session and has become a valued resource for working families in Wrangell. This funding will strengthen our ability to provide safe, creative, and educational opportunities without placing additional strain on city budgets.

CITY AND BOROUGH OF WRANGELL

RESOLUTION No. 04-25-1936

RESOLUTION OF THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2025 BUDGET IN THE GENERAL FUND BY ACCEPTING A GRANT IN THE AMOUNT OF \$10,000 FROM THE WALKER FOUNDATION AND AUTHORIZING ITS EXPENDITURE FOR MATERIALS AND SUPPLIES FOR THE WRANGELL KIDS CLUB PROGRAM

WHEREAS the Irene Ingle Public Library applied for and received a grant from the Walker Foundation in the amount of \$10,000 for the purpose of purchasing materials and supplies for the Wrangell Kids Club after school program;

WHEREAS the funding will be used to enhance Wrangell Kids Club with new equipment and supplies that will expand activity options and improve program quality;

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

Section 1: The FY 2025 Budget in the General Fund is amended to reflect an increase in revenue to account 11000 034 4595 – Library Miscellaneous Grant Revenue in the amount of \$10,000.00.

Section 2: The FY 2025 Budget in the General Fund is amended to authorize an increase expenditure from account 11000 034 9999 63 11105 – in the amount of \$10,000.00.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 22ND DAY OF APRIL, 2025.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

To: The Honorable Mayor and Members of the Assembly of City and Borough of Wrangell
From: Sarah Scambler, Library Director
Re: Walker Foundation Grant for Wrangell Kids Club
Date: 4/22/2025

Dear Madam Mayor and Members of the Assembly,

I apologize that I'm not able to be here in person tonight to share this exciting news. I am thrilled to announce that the Irene Ingle Public Library has been awarded a \$10,000 grant from the Walker Foundation to support Wrangell Kids Club, our free after-school program for children. This is a significant investment in our new and increasingly important youth program, and we are incredibly grateful to the Walker Foundation for recognizing the value of this work.

Wrangell Kids Club is a collaborative effort between the Irene Ingle Public Library, Wrangell Parks & Recreation, and the Nolan Center, with a session at each location every week during the school year. It has quickly become a success, offering safe, reliable environments that families can count on. The program provides hands-on learning, encourages creativity, and creates opportunities for social connection for Wrangell's youth.

This grant will allow us to purchase a wide variety of high-quality materials and supplies to support activities at both the Library and Parks & Recreation. Items for the Library include a multi-color 3D printer, digital microscopes, a green screen production kit, LEGO sets, portable seating, and more. Parks and Recreation will receive equipment such as a sports science curriculum with materials that promote movement, coordination, and team play, along with fort builder kits, bean bag seating, LEGO sets, and more. These additions will significantly enhance the quality and variety of activities we can offer and will help keep kids engaged and excited to participate throughout the school year.

We've received a great deal of positive feedback from educators, parents, and community members who appreciate the value Wrangell Kids Club brings to local families. Community members have generously donated funds, snacks, and supplies, helping us stretch our limited resources. We are especially grateful to our two dedicated volunteers who run the Parks & Recreation session each week. The support we've seen has played a vital role in the program's success and is a reflection of how much Wrangell values this opportunity for its youth.

We are proud of what has been accomplished so far, and this grant from the Walker Foundation gives us the tools to continue building something even better. On behalf of the Library and our partners, thank you to the Walker Foundation for this generous support, and thank you to the Assembly for your continued commitment to our departments and the work we do to serve our community.

Sincerely,
Sarah Scambler
Library Director, Irene Ingle Public Library

April 10, 2025

Irene Ingle Public Library
Attn: Sara Scambler
Library Director
Box 679
Wrangell, AK 99929

Re: Grant#: 3.2025

Dear Sarah

On behalf of the Walker Foundation, I am delighted to inform you that your grant request for the purchase of Kids Club equipment and supplies has been approved. The Foundation is committed to supporting essential community services.

After consideration, the Board of the Walker Foundation has decided to award the Irene Ingle Public Library a grant of \$10,000. This funding is specifically designated for the purchase of:

Materials and Supplies:

Description	#	Cost	Total
Stacking Cups Set (4 sets)	2	\$25.00	\$50.00
Giant Jenga	2	\$70.00	\$140.00
The Ultimate Fort Builder Kit	3	\$60.00	\$180.00
Magnetic Cube Blocks	4	\$35.00	\$140.00
Magnetic Pattern Block Builders	4	\$60.00	\$240.00
Magnetic Wonder Tiles - Master Set	2	\$125.00	\$250.00
Classic Large Creative Brick Box	4	\$60.00	\$240.00
Superspace Tiles (Big Pack, Rectangle Pack, Accessories)	1	\$910.00	\$910.00
STEM Green Screen Production Kit	1	\$300.00	\$300.00
Flex-Space Big Beanbag Seat	6	\$160.00	\$960.00
Easy-View Digital Microscope	4	\$125.00	\$500.00
Floor Seats	6	\$100.00	\$600.00
Edventures Sports Science Program	1	\$1,200.00	\$1,200.00
Bamboo Lab X1C 3D Printer	1	\$1,620.00	\$1,620.00
3D Print Accessories (Filament, Print Heads, Print Plates)	1	\$1,000.00	\$1,000.00
STEM Club Activity Cart	1	\$1,670.00	\$1,670.00

Request Total: \$10,000.00

Enclosed, you will find a grant agreement that must be signed and returned to:

The Walker Foundation
P.O. Box 1242
Wrangell, Alaska 99929

Or by email to: markwalker@walkerfoundations.org

Should you have any questions or require further assistance, please do not hesitate to contact me. We wish you every success in the implementation of this important project.

Sincerely,

Mark Walker
President of the Board
Walker Foundation

Attachments:

Grant Agreement Form (to be signed and returned)



Document reference ID : 4254

Renewal Application Summary

Application ID:	4254
License No:	370
License Type applied for Renewal:	Club License (CL)
Licensee Name:	Bpo Elks Lodge #1595
Application Status:	In Review
Application Submitted On:	11/18/2024 11:20 AM

Entity Information

Business Structure:	Non Profit
FEIN/SSN Number:	
Alaska Entity number (CBPL):	47627D
Alaska Entity Formed Date:	
Home State:	

Entity Contact Information

Entity Address:	PO Box 377, Wrangell, AK, 99929
------------------------	---------------------------------

Renewal Information

Are there any changes to your ownership structure that have not been reported to AMCO prior to this application?:

No

As set forth in AS 04.11.330, how many hours did you operate during the first calendar year for this renewal period?:

The license was regularly operated continuously throughout the first calendar year for this renewal period.

As set forth in AS 04.11.330, how many hours did you operate during the second calendar year for this renewal period?:

The license was regularly operated continuously throughout the second calendar year for this renewal period.

Please select the seasonality:

Year-round

Has any person or entity in this application been convicted or disciplined for a violation of Title 04, 3 AAC 304 or 305, or a local ordinance adopted under AS 04.21.010 in the preceding two calendar years?:

No

Have any notices of violation or citations been issued for this license during the preceding two years?:

No

Attestations

As an applicant for a liquor license renewal, I declare under penalty of perjury that I have read and am familiar with AS 04 and 3 AAC 305, and that this application, including all accompanying schedules and statements, are true, correct, and complete.

I agree to provide all information required by the Alcoholic Beverage Control Board or requested by AMCO staff in support of this application and understand that failure to do so by any deadline given

to me by AMCO staff will result in this application being returned and the license being pote expired if I do not comply with statutory or regulatory requirements.

I certify that in accordance with AS 04.11.450, no one other than the licensee(s), as defined in AS 04.11.260, has a direct or indirect financial interest in the licensed business.

I certify that this entity is in good standing with Corporations, Business and Professional Licensing (CBPL) and that all entity officials and stakeholders are current and I have provided AMCO with all required changes of the ownership structure of the business license and have provided all required documents for any new or changes of officers.

I certify that all licensees, agents, and employees who sell or serve alcoholic beverages or check identification of patrons have completed an alcohol server education course approved by the ABC Board and keep current, valid copies of their course completion cards on the licensed premises during all working hours, if applicable for this license type as set forth in AS 04.21.025 and 3 AAC 305.700.

I hereby certify that I am the person herein named and subscribing to this application and that I have read the complete application, and I know the full content thereof. I declare that all of the information contained herein, and evidence or other documents submitted are true and correct. I understand that any falsification or misrepresentation of any item or response in this application, or any attachment, or documents to support this application, is sufficient grounds for denying or revoking a license/permit. I further understand that it is a Class A misdemeanor under Alaska Statute 11.56.210 to falsify an application and commit the crime of unsworn falsification.

Signature

This application was digitally signed by : Traci Davidson on 11/18/2024 11:23 AM

Payment Info

Payment Type : CC

Payment Id: c39a7c3a-d480-4358-93fc-6073f3ef1467

Receipt Number: 100962655

Payment Date: 11/18/2024 11:25:57 AM



Document reference ID : 4254

Licensing Application Summary

Application ID: 4254

Applicant Name: Bpo Elks Lodge #1595

License Type applied for: Club License (CL) (AS 04.09.220)

Application Status: In Review

Application Submitted On: 11/18/2024 11:20 AM

Entity Information

Business Structure: Non Profit

Alaska Entity Number (CBPL): 47627D

Entity Contact Information

Entity Address: PO Box 377, Wrangell, AK, 99929, USA

Ownership / Principal Party Details

Principal Parent Entity	Principal Party	Role	%Ownership
Bpo Elks Lodge #1595	Morgan Joseph	President	
Bpo Elks Lodge #1595	Robert Rusaw	Vice President	
Bpo Elks Lodge #1595	Edward Rilatos, Jr.	Treasurer	
Bpo Elks Lodge #1595	Shirley Clark	Secretary	

Premises Address

Address: 103 Front St., Wrangell, AK, USA

Item d.

Does the proposed site include a valid street address? Yes

Basic Business information

Business/Trade Name: BPO Elks Lodge #1595

Local Government and Community Council Details

City/Municipality Wrangell (City and Borough of)

Attestations

I certify that all proposed licensees (as defined in AS 04.11.260) and affiliates have been listed on this application.

I certify that I understand that providing a false statement on this form or any other form provided by AMCO is grounds for rejection or denial of this application or revocation of any license issued.

I certify that all licensees, agents, and employees who sell or serve alcoholic beverages or check the identification of a patron will complete an approved alcohol server education course, if required by AS 04.21.025, and, while selling or serving alcoholic beverages, will carry or have available to show a current course card or a photocopy of the card certifying completion of approved alcohol server education course, if required by 3 AAC 305.700.

I agree to provide all information required by the Alcoholic Beverage Control Board in support of this application.

I hereby certify that I am the person herein named and subscribing to this application and that I have read the complete application, and I know the full content thereof. I declare that all of the information contained herein, and evidence or other documents submitted are true and correct. I understand that any falsification or misrepresentation of any item or response in this application, or any attachment, or documents to support this application, is sufficient grounds for denying or revoking a license/permit. I further understand that it is a Class A misdemeanor under Alaska Statute 11.56.210 to falsify an application and commit the crime of unsworn falsification.

I certify that all proposed licensees have been listed with Division of Corporation, Business, and Professional Licensing.

I certify that I and any individual identified in the business entity ownership section of this application, has or will read AS 04 and its implementing regulations.

I certify that in accordance with AS 04.09.220(c) the club, fraternal organization, patriotic organization, or social organization listed as the licensee in this application has been chartered by a state or national organization for a period of 10 consecutive years before the application for a license, or has been chartered by a national organization that has maintained a chartered club or organization in the state for a period of at least 20 years.

Signature

This application was digitally signed by : Traci Davidson on 11/18/2024 11:23:35 AM

Payment Info

Payment Type : CC

Payment Id: c39a7c3a-d480-4358-93fc-6073f3ef1467

Receipt Number: 100962655

Payment Date: 11/18/2024 11:25:57 AM



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community,
and Economic Development

ALCOHOL & MARIJUANA CONTROL OFFICE
550 West 7th Avenue, Suite 1600
Anchorage, AK 99501
Main: 907.269.0350

April 7, 2025

From: Alcohol.licensing@alaska.gov; amco.localgovernmentonly@alaska.gov;

Licensee: BPO Elks Lodge #1595

DBA: BPO Elks Lodge #1595

VIA email: wrangell1595@gci.net; wrangell1595@outlook.com; tracidavidson7@gmail.com;

CC: None

Local Government 1: City & Borough of Wrangell

Via Email: clerk@wrangell.com;

Community Council: n/a

Via Email: n/a

Re: Club License #370 Combined Renewal Notice for 2025-2026 Renewal Cycle

License Number:	#370
License Type:	Club License
Licensee:	BPO Elks Lodge #1595
Doing Business As:	BPO Elks Lodge #1595
Physical Address:	103 Front St., Wrangell, AK, 99929
Designated Licensee:	BPO Elks Lodge #1595
Phone Number:	907-305-0552; 907-305-0909
Email Address:	wrangell1595@gci.net ; wrangell1595@outlook.com ; tracidavidson7@gmail.com ;

License Renewal Application

Endorsement Renewal Application

Dear Licensee:

Our staff has reviewed your application after receiving your application and the required fees. Your renewal documents appear to be in order, and I have determined that your application is complete for purposes of AS 04.11.510, and AS 04.11.520.

Your application is now considered complete and will be sent electronically to the local governing body(s), your community council if your proposed premises are in Anchorage or certain locations in the Matanuska-Susitna Borough, and to any non-profit agencies who have requested notification of applications. The local governing body(s) will have 60 days to protest the renewal of your license.

Your application will be scheduled for the **June 24th, 2025** board meeting for Alcoholic Beverage Control Board consideration. The address and call-in number for the meeting will be posted on our home page. The board will not grant or deny your application at the meeting unless your local government waives its right to protest per AS 04.11.480(a).

Please feel free to contact us through the Alcohol.licensing@alaska.gov email address if you have any questions.

Dear Local Government:

We have received completed renewal applications for the above-listed licenses within your jurisdiction. This is the notice required under AS 04.11.480. A local governing body may protest the issuance, renewal, relocation, or transfer to another person of a license with one or more endorsements, or issuance of an endorsement by sending the director and the applicant a protest and the reasons for the protest in a clear and concise statement within 60 days of the date of the notice of filing of the application. A protest received after the 60-day period may not be accepted by the board, and no event may a protest cause the board to reconsider an approved renewal, relocation, or transfer.

To protest any application(s) referenced above, please submit your written protest for each within 60 days to AMCO and provide proof of service upon the applicant and proof that the applicant has had a reasonable opportunity to defend the application before the meeting of the local governing body. If you have any questions, please email amco.localgovernmentonly@alaska.gov.

Dear Community Council (Municipality of Anchorage and Mat-Su Borough only)

We have received a completed renewal application for the above-listed license (see attached application documents) within your jurisdiction. This letter serves to provide written notice to the above-referenced entities regarding the above application, as required under AS 04.11.310(b) and AS 04.11.525.

Please contact the local governing body with jurisdiction over the proposed premises for information regarding the review of this application. Comments or objections you may have about the application should first be presented to the local governing body. If you have any questions, please email Alcohol.licensing@alaska.gov

Sincerely,
Alysha Pacarro, Licensing Examiner II
For
Kevin Richard, Director



US Army Corps
of Engineers
Alaska District

Public Notice of Application for Permit

ANCHORAGE
Regulatory Division (1145)
CEPOA-RD
Post Office Box 6898
JBER, Alaska 99506-0898

PUBLIC NOTICE DATE:	April 7th, 2025
EXPIRATION DATE:	May 8th, 2025
REFERENCE NUMBER:	POA-2025-00146
WATERWAY:	Zimovia Strait

Interested parties are hereby notified that a Department of the Army permit application has been received for work in waters of the United States as described below and shown on the enclosed project drawings.

All comments regarding this public notice should be sent to the address noted above. If you desire to submit your comments by email, you should send it to the project manager's email as listed below or to regpagemaster@usace.army.mil. All comments should include the public notice reference number listed above.

All comments should reach this office no later than the expiration date of this public notice to become part of the record and be considered in the decision. Please contact Estrella Campellone at (907) 753-2518, toll free from within Alaska at (800) 478-2712, or by email at Estrella.f.campellone@usace.army.mil if further information is desired concerning this public notice.

APPLICANT: Mr. Phillip Mach, Wrangell Storage, LLC., PO Box 47, Wrangell, Alaska 99929. Telephone: 907-420-7755. Email: Phillip.mach@gmail.com.

AGENT: Mr. Tyler Riberio, Tydi Creek Environmental, PO Box 2105, Wrangell, Alaska 99929. Telephone: 907-957-4438. Email: tydicreekenvironmental@gmail.com

LOCATION: The project site is located at Section 30, T. 62 S., R. 84 E., Copper River Meridian; USGS Quad Petersburg B-2; Latitude 56.4612° N., Longitude 132.3774° W.; 1054 Zimovia Highway, Wrangell, Alaska.

PURPOSE: The applicant’s stated purpose is to provide the community of Wrangell with commercial storage services.

PROPOSED WORK: To fill 1.95 acres of palustrine wetlands with 50,000 cubic yards of fill material to construct a storage yard to accommodate an estimate of 82 storage units (Table 1). The proposed project would also include a 2-lane, 25-foot wide, access road located on the side of the storage yard and a 24-inch diameter by 30 feet long culvert. Within project footprint, peat would be excavated and disposed of at the existing monofill owned and operated by the City and Borough of Wrangell.

Table 1: Storage Yard Units by Type and Dimensions.

Storage Unit Type	Unit Dimensions	Number of Units
Basic storage unit - Type A	10 feet x 20 feet	46
Basic storage unit - Type B	10 feet x 40 feet	20
Basic storage unit - Type C	14 feet x 45 feet	8
Covered parking - Type D	14 feet x 45	8
Total Units		82

Work is scheduled to begin in Summer of 2025. All work would be performed in accordance with the enclosed plan (sheets 1-4 dated April 3, 2024, and Sheet AS-01 dated June 4, 2024).

ADDITIONAL INFORMATION: The proposed project lot has been rezoned from "single-family residential" to "Zimovia Highway mixed-use". In accordance with Wrangell Municipal Code 20.26.020, warehouses and enclosed storage units are a permitted principal use.

APPLICANT PROPOSED MITIGATION: The applicant proposes the following mitigation measures to avoid, minimize, and compensate for impacts to waters of the United States from activities involving discharges of dredged or fill material.

a. Avoidance: The subject parcel is the sole site that is owned by the applicant. As is shown on the proposed project plan, the site is located almost entirely within wetlands or other Waters of the U.S. (WOTUS); other areas within the parcel that are not located in WOTUS are unusable due to topography (i.e. steep slopes) or are subject to construction restrictions due to zoning setbacks. As such, no other alternatives exist that avoid discharges to WOTUS. For the proposed project to be commercially viable, and thereby meet the project purpose, the applicant must be able to utilize constructable area within the subject parcel. As such, reducing the size of the proposed improvements is not practicable to meet the project purpose.

b. Minimization: The proposed project has been designed to allow the uninhibited flow of a stream located along the southern property boundary. In addition, a culvert would be installed under the driveway to maintain the hydrologic regime of the area.

c. Compensatory Mitigation The applicant is proposing to construct a commercial storage facility that would serve the community of Wrangell. These businesses have a historically low margin for profit due to the costs of construction and continuing

operations. As such, the cost of any compensatory mitigation could be cost-prohibitive to the success of the project. The proposed project represents a minimal impact to a watershed that is predominantly undeveloped. Because of the disturbed nature of the watershed, the proposed impacts are of a type that would not significantly contribute to losses of watershed functions. Due to these factors, the applicant is not proposing compensatory mitigation.

WATER QUALITY CERTIFICATION: A permit for the described work will not be issued until a certification or waiver of certification, as required under Section 401 of the Clean Water Act (Public Law 95-217), has been received from the Alaska Department of Environmental Conservation.

CULTURAL RESOURCES: The latest published version of the Alaska Heritage Resources Survey (AHRS) has been consulted for the presence or absence of historic properties, including those listed in or eligible for inclusion in the National Register of Historic Places. There are no cultural resources in the permit area or within the vicinity of the permit area. The permit area has been determined to be the parcel where the project is proposed. Consultation of the AHRS constitutes the extent of cultural resource investigations by the U.S. Army Corps of Engineers (Corps) at this time, and we are otherwise unaware of the presence of such resources. The Corps has made a No Historic Properties Affected (No Effect) determination for the proposed project. This application is being coordinated with the State Historic Preservation Office (SHPO), Federally recognized Tribes, and other consulting parties. Any comments SHPO, Federally recognized Tribes, and other consulting parties may have concerning presently unknown archeological or historic data that may be lost or destroyed by work under the requested permit will be considered in our final assessment of the described work. The Corps is requesting the SHPO's concurrence with this determination.

ENDANGERED SPECIES: No threatened or endangered species are known to use the project area. We have determined the described activity would have no effect on any listed or proposed threatened or endangered species and would have no effect on any designated or proposed critical habitat, under the Endangered Species Act of 1973 (87 Stat. 844). Therefore, no consultation with the U.S. Fish and Wildlife Service or the National Marine Fisheries Service (NMFS) is required. However, any comments they may have concerning endangered or threatened wildlife or plants or their critical habitat will be considered in our final assessment of the described work.

ESSENTIAL FISH HABITAT: The Magnuson-Stevens Fishery Conservation and Management Act (Magnuson-Stevens Act), as amended by the Sustainable Fisheries Act of 1996, requires all Federal agencies to consult with the NMFS on all actions, or proposed actions, permitted, funded, or undertaken by the agency, that may adversely affect Essential Fish Habitat (EFH).

The project area is not within mapped EFH. We have determined the described activity would not adversely affect EFH in the project area.

TRIBAL CONSULTATION: The Corps fully supports tribal self-governance and government-to-government relations between Federally recognized Tribes and the Federal government.

Tribes with protected rights or resources that could be significantly affected by a proposed Federal action (e.g., a permit decision) have the right to consult with the Corps, Alaska District, on a government-to-government basis. Views of each Tribe regarding protected rights and resources will be accorded due consideration in this process. This public notice serves as notification to the Tribes within the area potentially affected by the proposed work and invites their participation in the Federal decision-making process regarding the protected Tribal rights or resources. Consultation may be initiated by the affected Tribe upon written request to the District Commander. This application is being coordinated with federally recognized tribes and other consulting parties. Any comments federal recognized tribes and other consulting parties may have concerning presently unknown archeological or historic data that may be lost or destroyed by the work under the requested permit will be considered in the Corps final assessment of the described work.

PUBLIC HEARING: Any person may request, in writing, within the comment period specified in this notice, that a public hearing be held to consider this application. Requests for public hearings shall state, with particularity, reasons for holding a public hearing.

EVALUATION: The decision whether to issue a permit will be based on an evaluation of the probable impacts, including cumulative impacts of the proposed activity and its intended use on the public interest. Evaluation of the probable impacts, which the proposed activity may have on the public interest, requires a careful weighing of all the factors that become relevant in each particular case. The benefits, which reasonably may be expected to accrue from the proposal, must be balanced against its reasonably foreseeable detriments. The outcome of the general balancing process would determine whether to authorize a proposal, and if so, the conditions under which it will be allowed to occur. The decision should reflect the national concern for both protection and utilization of important resources. All factors, which may be relevant to the proposal, must be considered including the cumulative effects thereof. Among those are conservation, economics, aesthetics, general environmental concerns, wetlands, cultural values, fish and wildlife values, flood hazards, floodplain values, land use, navigation, shore erosion and accretion, recreation, water supply and conservation, water quality, energy needs, safety, food and fiber production, mineral needs, considerations of property ownership, and, in general, the needs and welfare of the people. For activities involving 404 discharges, a permit will be denied if the discharge that would be authorized by such permit would not comply with the Environmental Protection Agency's 404(b)(1) guidelines. Subject to the preceding sentence and any other applicable guidelines or criteria (see Sections 320.2 and 320.3), a permit will be granted unless the District Commander determines that it would be contrary to the public interest.

The Corps is soliciting comments from the public; Federal, State, and local agencies and officials; Indian Tribes; and other interested parties in order to consider and evaluate the impacts of this proposed activity. Any comments received will be considered by the Corps to determine whether to issue, modify, condition, or deny a permit for this proposal. To make this decision, comments are used to assess impacts on endangered species, historic properties, water quality, general environmental effects, and the other public interest factors listed above. Comments are used in the preparation of an Environmental Assessment and/or an Environmental Impact Statement pursuant to the National Environmental Policy Act.

Comments are also used to determine the need for a public hearing and to determine the overall public interest of the proposed activity.

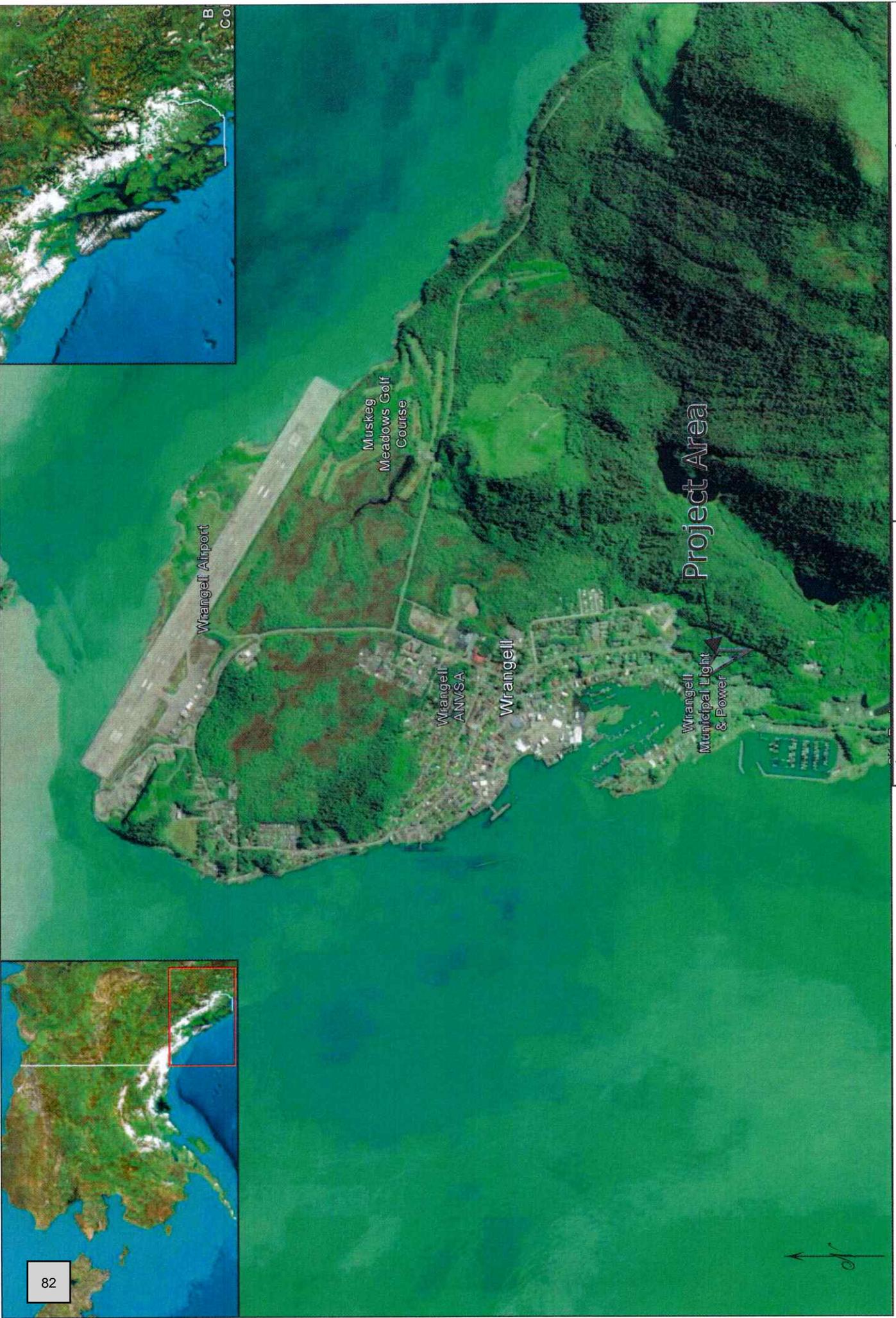
AUTHORITY: This permit will be issued or denied under the following authorities:

(X) Discharge dredged or fill material into waters of the United States – Section 404 Clean Water Act (33 U.S.C. 1344). Therefore, our public interest review will consider the guidelines set forth under Section 404(b) of the Clean Water Act (40 CFR 230).

Project drawings are enclosed with this public notice.

District Commander
U.S. Army, Corps of Engineers

Enclosures

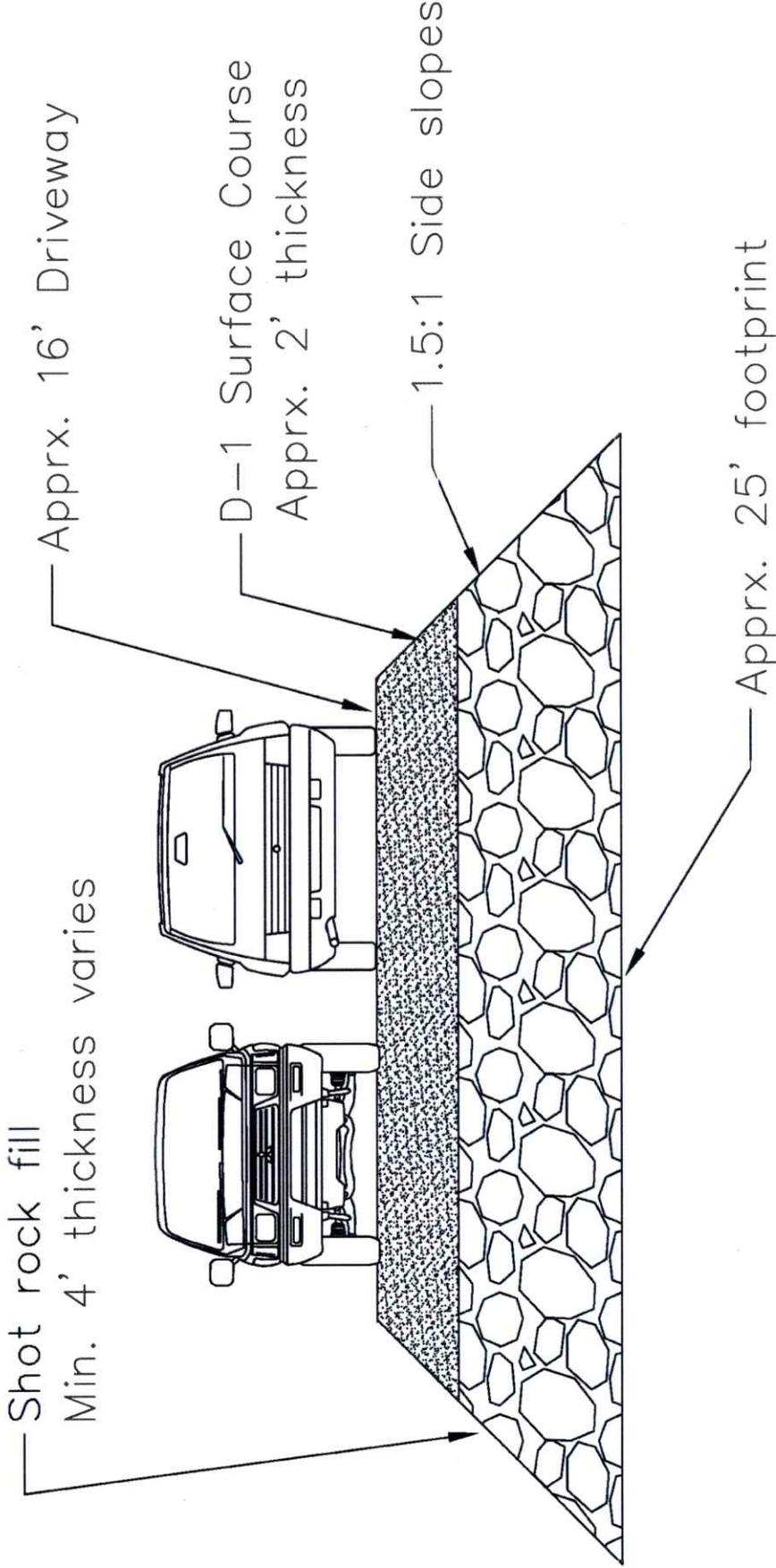


Item e.

Wrangell Storage Yard
 Project Wrangell Storage LLC
 Sheet 1: Vicinity Maps
 April 3, 2025

Tydi Creek Environmental

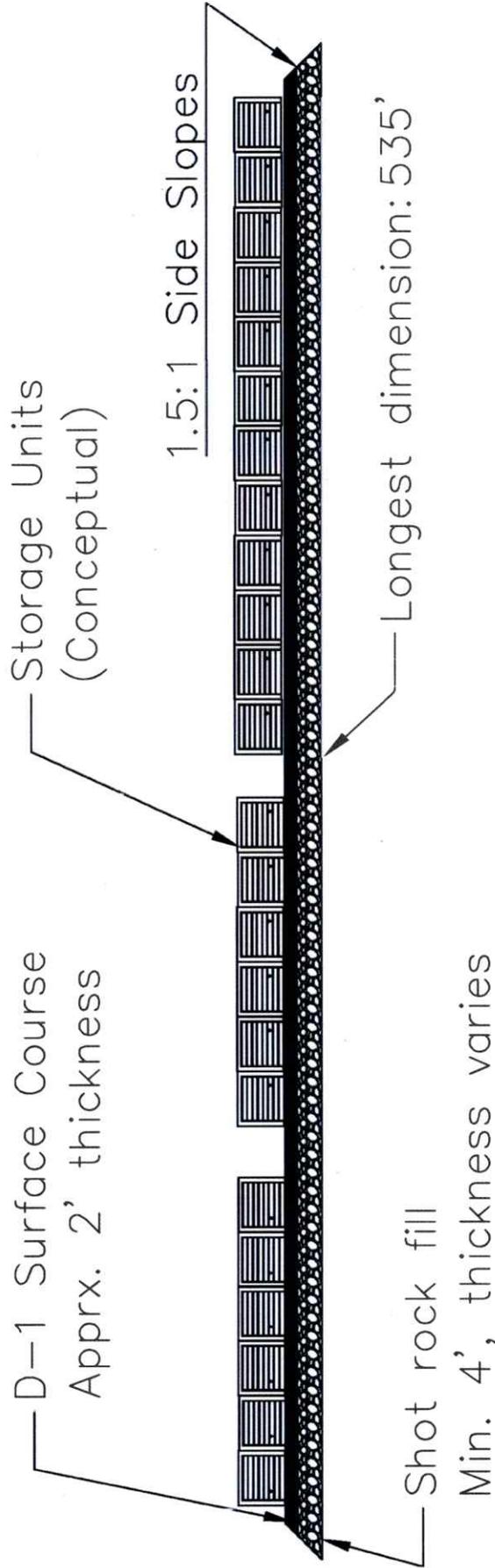
0 1/4 1/2 1 1 1/2 2 Miles



Wrangell Storage LLC.
 Driveway Cross-
 Section
 Sheet 3
 April 3, 2025



NOT TO SCALE
 FOR PERMITTING USE
 ONLY



NOT TO SCALE
FOR PERMITTING USE
ONLY



Wrangell Storage LLC.
Storage Yard
Cross-Section
Sheet 4

April 3, 2025

2024 Building Outlet Corp.
 1000 W. 1st Avenue, Suite 100
 Anchorage, Alaska 99501
 P: 307.544.2228

Building Outlet Corporation

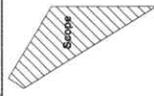


Wrangell
 Alaska

Address: 1054 Zimovits HWY
 Wrangell, AK, 99929

Parcel ID: 064002-300
 Zoning: TO SR R-2000
 Front Setback: 50'-0"
 Side Setback: 25'-0"
 Rear Setback: 0'-0"

Sheet No.	Description
1	10/17/2024 NOT FOR CONSTRUCTION



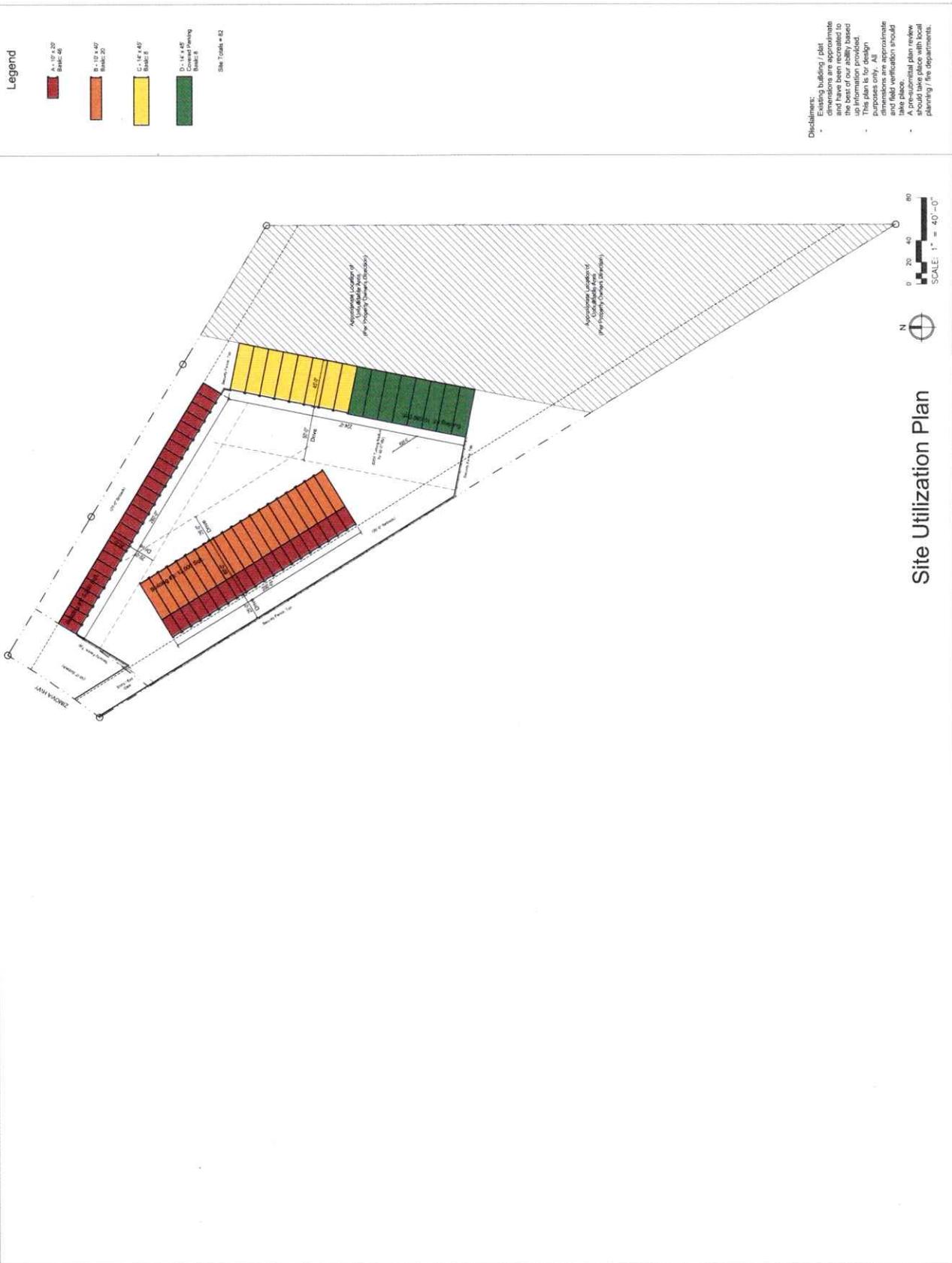
Project Number:
2024423

Date:
June 04, 2024

Sheet Title:
 Site Utilization Plan

Sheet Number:
AS-01

Item e.



CITY & BOROUGH OF WRANGELL

FINANCE DIRECTOR'S Q3 BUDGET ANALYSIS



MEMORANDUM

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

FROM: JACKSON R. POOL, *FINANCE DIRECTOR*

SUBJECT: FINANCE DIRECTOR'S Q3 BUDGET ANALYSIS

FISCAL YEAR 2025 QUARTER 3 BUDGET PERFORMANCE

As of the end of the third quarter of fiscal year 2025, the City and Borough's budget is demonstrating strong performance, with revenues exceeding expenditures and a careful approach to expense management. The Borough remains in a good budgetary position, underscoring the effectiveness of departmental budget management and the overall fiscal health of the Borough. Below is a brief breakdown of the Borough's financial performance for the third quarter, highlighting key figures and trends contributing to this positive outcome.

KEY TAKEAWAYS

- ❖ Expense management across the Borough has been strong, with the General Fund expending 70% of its appropriations—a level exceeding expectations for this point of the fiscal year. Spending within the Enterprise and Special Revenue Funds has been on par with forecasted levels, contributing to overall fiscal stability and indicating careful management of resources.
- ❖ As of the close of Q3 FY25, the Borough has collected \$14.6 million in revenue. This reflects good performance in both tax collection and user fee collection within the Enterprise Funds, aligning with projections for this fiscal year. It should be noted that there is roughly \$3.3 million in revenues that have not been collected or allocated. Please reference the first page of the budget report for more information.

Looking ahead to the last quarter of the fiscal year, the Borough anticipates maintaining its financial momentum while preparing for planned infrastructure

investments. Continued focus on disciplined spending and proactive financial oversight will support long-term fiscal sustainability.

This strong budgetary performance reinforces the Borough's commitment to fiscal responsibility, ensuring the resources needed to enhance community services and infrastructure for residents and visitors.

Enclosed within this document, you will find a comprehensive breakdown of departmental budgets, providing a detailed view of financial performance and resource allocation across all Borough departments. These budgets highlight key expenditures, revenue contributions, and variances against projections, offering valuable insights into how each department is managing its appropriations to align with the Borough's fiscal goals. This level of detail ensures transparency and accountability while facilitating informed decision-making for stakeholders.

Should you have any questions or require further details regarding this budget report, please do not hesitate to contact the Finance Director.

Jackson Pool

Jackson Pool
Finance Director

Total Expenses as of FY25 Q3		% of Total Budgeted Expenditures
General Fund	\$ 4,764,418.96	70%
Nolan Center	\$ 324,382.92	68%
P&R	\$ 479,251.51	63%
SRS	\$ 550,000.00	42%
Transient Tax	\$ 37,607.21	33%
RCF	\$ 4,416.00	0%
ICF	\$ 352,334.74	172%
Permanent Fund	\$ -	0%
WPSD	\$ 762,195.00	100%
Debt Service	\$ 170,125.00	70%
WMLP	\$ 3,158,863.09	55%
Water	\$ 530,683.50	47%
Harbors	\$ 2,472,519.39	62%
Sewer	\$ 293,178.17	35%
Sani	\$ 578,520.22	48%
TOTAL	\$ 14,478,495.71	56%

Total Revenues as of FY25 Q3		% of Total Forecasted Revenues
General Fund	\$ 4,312,479.92	58%
Library	\$ 11,882.13	43%
Nolan Center	\$ 140,123.03	29%
Sales Tax	\$ 2,107,067.11	58%
P&R	\$ 59,598.54	8%
Transient Tax	\$ 58,992.14	93%
RCF	\$ -	0%
ICF	\$ 203,416.37	100%
Permanent Fund	\$ -	0%
WPSD	\$ 421,413.42	0%
Debt Service	\$ -	0%
WMLP	\$ 3,538,564.45	66%
Water	\$ 660,956.64	60%
Harbors	\$ 1,906,111.27	91%
Sewer	\$ 576,550.14	69%
Sani	\$ 640,863.78	64%
TOTAL	\$ 14,638,018.94	59%

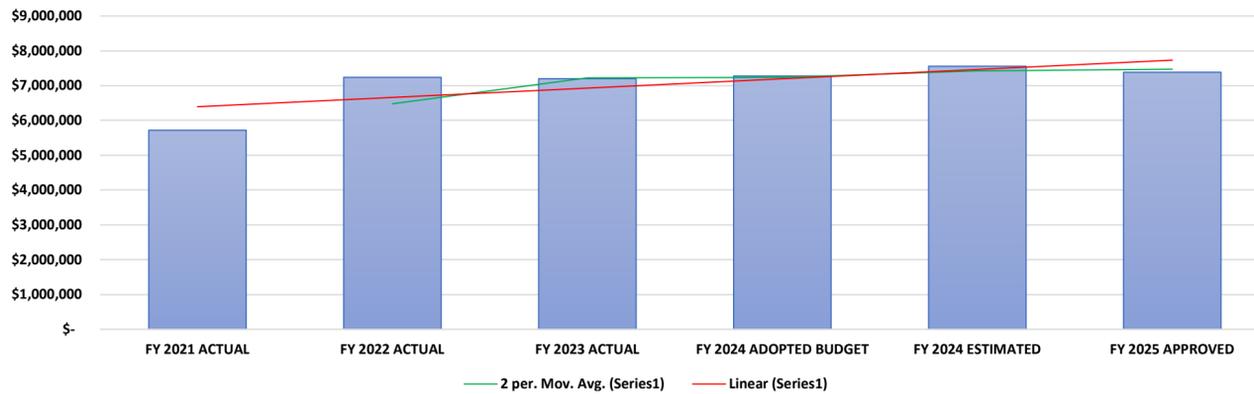
* Note that some accounts do not reflect transfers and forecasted revenues that typically happen in later quarters

<i>Jail Contract Revenue - Cut Drastically</i>	\$ (350,000.00)
<i>Sales Tax Q3/Q4 not yet received</i>	\$ 1,200,000.00
<i>FY25 Community Assistance not yet received</i>	\$ 300,000.00
<i>FY25 PERS on Behalf not received</i>	\$ 70,000.00
<i>Interest Income (Allocated Year End)</i>	\$ 1,000,000.00
<i>Utility User Fees</i>	\$ 800,000.00
<i>Harbor Revenues</i>	\$ 300,000.00
<i>Misc Revenues</i>	\$ 50,000.00
Total Estimated Revenues not yet received	\$ 3,370,000.00

GENERAL FUND REVENUES

			FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 ESTIMATED	FY 2025 APPROVED	FY 2025 ACTUAL
GENERAL TAXES									
gt	11000 000 4010	Property Taxes	\$ 1,875,663	\$ 1,784,255	\$ 1,760,035	\$ 2,094,944	\$ 2,041,410	\$ 2,105,031	\$ 2,104,830.29
gt	11000 000 4015	Property Tax Penalties & Interest	\$ 28,293	\$ 19,551	\$ 10,631	\$ 10,000	\$ 14,508	\$ 10,000	\$ 6,743.85
gt	11000 000 4020	Sales Taxes (80% starting in FY23)	\$ 2,220,139	\$ 2,901,830	\$ 3,235,591	\$ 2,800,000	\$ 3,040,000	\$ 2,900,000	\$ 1,685,653.69
gt	11000 000 4025	Sales Tax Penalties & Interest (80% Starting in FY23)	\$ 1,500	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -
gt	11000 000 4125	Marijuana Tax Revenue	\$ 600	\$ 6,987	\$ 6,364	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
gt	11000 000 4126	Marijuana Tax Penalty & Interest	\$ -	\$ 763	\$ -	\$ -	\$ 500	\$ 500	\$ -
		TOTAL	\$ 4,126,195	\$ 4,713,586	\$ 5,012,621	\$ 4,909,944	\$ 5,101,419	\$ 5,020,531	\$ 3,797,227.83
STATE & FEDERAL REVENUE									
sf	11000 000 4101	PERS On-behalf Revenue	\$ 166,506	\$ 191,681	\$ 66,118	\$ 200,000	\$ 156,076	\$ 70,000	\$ -
sf	11000 000 4110	Municipal Assistance Revenue	\$ 375,807	\$ 385,234	\$ 424,620	\$ 375,223	\$ 401,928	\$ 365,000	\$ -
sf	11000 000 4120	Liquor Tax Share Revenue	\$ -	\$ 17,700	\$ 6,700	\$ 15,000	\$ 4,000	\$ 5,000	\$ 12,600.00
sf	11000 000 4596	ARPA Grant Revenue (GF Portion)	\$ -	\$ -	\$ 242,992	\$ -	\$ -	\$ -	\$ -
sf	11000 000 4590	State Grant Revenue	\$ 7,000	\$ -	\$ 222,749	\$ 7,000	\$ 7,000	\$ 7,000	\$ 44,389.02
sf	11000 000 4599	Federal Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,970	\$ -
		TOTAL	\$ 549,314	\$ 594,614	\$ 963,178	\$ 597,223	\$ 569,004	\$ 534,970	\$ 56,989.02
CHARGES FOR SERVICES									
cfs	11000 000 4320	Jail Contract Revenue	\$ 278,981	\$ 464,969	\$ 425,875	\$ 567,833	\$ 663,091	\$ 567,833	\$ 218,234.00
cfs	11000 000 4325	Court Rent Revenue	\$ 62,400	\$ 61,231	\$ 61,231	\$ 62,400	\$ 62,400	\$ 62,400	\$ 36,400.00
cfs	11000 026 4330	Cemetery Services	\$ 1,890	\$ 1,025	\$ 7,887	\$ 3,000	\$ 3,700	\$ 3,000	\$ 1,446.53
cfs	11000 026 4335	Cemetery Plot Sales	\$ 588	\$ 780	\$ 839	\$ 1,650	\$ 1,888	\$ 500	\$ 670.00
cfs	11000 000 4380	Surplus & Material Sales	\$ 268	\$ 6,827	\$ 569	\$ 1,000	\$ 600	\$ 500	\$ -
cfs	11000 000 4385	Public Works Revenue	\$ 307	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
cfs	11000 000 4402	Police Services	\$ 3,740	\$ 2,850	\$ 2,212	\$ 2,000	\$ 2,478	\$ 2,000	\$ 4,704.05
cfs	11000 000 4403	DMV Services	\$ 42,234	\$ 102,783	\$ 109,085	\$ 75,000	\$ 93,045	\$ 90,000	\$ 41,524.00
		TOTAL	\$ 390,408	\$ 640,464	\$ 607,697	\$ 712,883	\$ 827,201	\$ 726,233	\$ 302,978.58
PAYMENT IN LIEU OF TAXES									
pilt	11000 000 4030	Payment in Lieu of Taxes	\$ 494,259	\$ 895,046	\$ 493,042	\$ 495,000	\$ 489,776	\$ 445,000	\$ 54,690.27
		TOTAL	\$ 494,259	\$ 895,046	\$ 493,042	\$ 495,000	\$ 489,776	\$ 445,000	\$ 54,690.27
LEASE REVENUE									
lease	11000 000 4370	Tideland Lease Revenue	\$ 50,174	\$ 40,462	\$ 41,670	\$ 42,222	\$ 92,361	\$ 74,000	\$ 76,658.16
lease	11000 000 5551	Lease Interest Income	\$ (5,200)	\$ 51,355	\$ 54,024	\$ 46,321	\$ 46,321	\$ 50,000	\$ -
		TOTAL	\$ 44,974	\$ 91,817	\$ 95,694	\$ 88,543	\$ 138,682	\$ 124,000	\$ 76,658.16
LICENSES & PERMITS									
lp	11000 000 4360	Building Permits	\$ 1,150	\$ 1,700	\$ 1,400	\$ 1,000	\$ 2,900	\$ 2,500	\$ 1,500.00
lp	11000 000 4365	Planning & Zoning Permit Revenue	\$ 575	\$ 7,227	\$ 700	\$ 500	\$ 1,750	\$ 1,750	\$ 2,100.00
lp	11000 000 4405	Dog Licenses	\$ 252	\$ 554	\$ 369	\$ 300	\$ 964	\$ 1,000	\$ 293.15
		TOTAL	\$ 1,977	\$ 9,481	\$ 2,469	\$ 1,800	\$ 5,614	\$ 5,250	\$ 3,893.15
MISCELLANEOUS REVENUES									
misc	11000 000 4401	Fines & Forfeitures	\$ 6,920	\$ 10,019	\$ 14,668	\$ 10,000	\$ 11,894	\$ 10,000	\$ 9,126.50
misc	11000 000 4550	Interest Income (all general fund combined)	\$ -	\$ -	\$ -	\$ 402,402	\$ 402,402	\$ 500,000	\$ -
misc	11000 000 4600	Miscellaneous Revenues	\$ 100	\$ 276,327	\$ 2,148	\$ 50,000	\$ 11,551	\$ 10,000	\$ 5,388.35
misc	11000 000 4602	Miscellaneous Reimbursement	\$ 2,769	\$ 1,688	\$ -	\$ -	\$ -	\$ -	\$ 5,531.00
misc	11000 000 4604	Miscellaneous Library Revenues	\$ 1,510	\$ 7	\$ 21	\$ 3,000	\$ -	\$ 2,500	\$ (2.94)
misc	11000 000 4690	Donations	\$ 15	\$ 5,840	\$ 7,847	\$ 6,500	\$ -	\$ 6,500	\$ -
		TOTAL	\$ 11,314	\$ 293,881	\$ 24,684	\$ 471,902	\$ 425,847	\$ 529,000	\$ 20,042.91
TRANSFERS-IN FROM OTHER FUNDS									
tfer	11000 000 4920	Transfer from Permanent Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
tfer	11000 000 4922	Transfer from Sales Tax-Streets	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
tfer	11000 000 4925	Transfer from SRS-Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL GENERAL FUND REVENUES	\$ 5,718,440	\$ 7,238,888	\$ 7,199,384	\$ 7,277,295	\$ 7,557,543	\$ 7,384,985	\$ 4,312,479.92

GENERAL FUND REVENUES BY FISCAL YEAR



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

Item b.

GENERAL FUND APPROPRIATIONS	FY 2025 REQUESTED	FY 2025 APPROVED	FY25 Q2 GF EXPENDITURES	FY25 Q3 GF EXPENDITURES %
001 Administration	\$ 485,948	\$ 500,787	\$ 354,035.45	71%
002 Clerk	\$ 236,282	\$ 231,148	\$ 202,433.59	88%
003 Finance	\$ 859,206	\$ 791,594	\$ 619,256.12	78%
012 Fire	\$ 369,100	\$ 354,275	\$ 201,108.36	57%
013 Police	\$ 1,313,724	\$ 1,168,380	\$ 942,629.09	81%
014 Corrections & Dispatch	\$ 469,043	\$ 466,843	\$ 392,882.43	84%
015 Public Safety Building	\$ 238,535	\$ 222,806	\$ 87,569.73	39%
021 Public Works	\$ 551,343	\$ 1,073,752	\$ 594,363.16	55%
022 PW Garage	\$ 109,816	\$ 109,616	\$ 189,315.71	173%
024 PW Streets	\$ 645,988	\$ 635,488	\$ 338,540.23	53%
026 Cemetery	\$ 6,588	\$ 6,088	\$ -	0%
029 Facilities Maintenance	\$ 108,486	\$ 116,536	\$ 149,890.81	129%
030 Capital Projects	\$ 504,882	\$ 511,267	\$ 330,564.06	65%
032 Economic Development/Planning	\$ 390,446	\$ 375,446	\$ 173,024.55	46%
033 Community Service Organizations	\$ 51,000	\$ -	\$ -	-
034 Library	\$ 269,008	\$ 279,008	\$ 188,805.67	68%
TOTAL EXPENDITURES	\$ 6,609,394	\$ 6,843,033	\$ 4,764,418.96	70%

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

**GENERAL FUND
ADMINISTRATION DEPARTMENT
DETAIL OF EXPENDITURES**

ADMINISTRATION GENERAL FUND EXPENSES		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 ACTUAL	FY 2025 % EXPENSED
11000 001 6001	Salaries & Wages	\$ 163,600	\$ 163,600	\$ 120,523	74%
11000 001 6002	Temporary Wages	\$ 10,000	\$ 10,000	\$ 4,380	44%
11000 001 6100	Employer Costs	\$ 57,641	\$ 57,641	\$ 58,331	101%
11000 001 7001	Materials & Supplies	\$ 2,000	\$ 2,000	\$ 1,591	80%
11000 001 7502	Phone/Internet	\$ 705	\$ 705	\$ 705	100%
11000 001 7503	Information Technology	\$ 4,000	\$ 4,000	\$ 3,300	83%
11000 001 7505	Travel, Training, and Professional Development	\$ 10,000	\$ 10,000	\$ 10,999	110%
11000 001 7507	Memberships & Dues	\$ 1,200	\$ 1,200	\$ 500	42%
11000 001 7508	Insurance	\$ 14,402	\$ 14,402	\$ 580	4%
11000 001 7519	Professional Services Contractual	\$ 5,500	\$ 43,439	\$ 7,167	16%
11000 001 7520	Attorney, Retainer	\$ 125,000	\$ 125,000	\$ 91,217	73%
11000 001 7530	Lobbying	\$ 74,400	\$ 58,800	\$ 52,450	89%
11000 001 7576	Contingency	\$ 7,500	\$ -	\$ -	0%
11000 001 7580	Recruitment and Employee Retention	\$ 10,000	\$ 10,000	\$ 2,294	23%
11219 001 70XX	CARES Act Off-set (Non-payroll Expenditures)	\$ -	\$ -	\$ -	0%
11000 001 7900	Capital Expenditures	\$ -	\$ -	\$ -	0%
TOTAL ADMINISTRATION EXPENSES		\$ 485,948	\$ 500,787	\$ 354,035	71%

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

GENERAL FUND
CLERK AND ASSEMBLY
DETAIL OF EXPENDITURES

ASSEMBLY & CLERK GENERAL FUND EXPENDITURES		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 ACTUAL	FY 2025 % EXPENSED
11000 002 6001	Salaries & Wages	\$ 110,029	\$ 110,029	\$ 92,213	84%
11000 002 6002	Temporary Wages (Election Workers)	\$ 2,354	\$ 1,394	\$ 1,112	80%
11000 002 6005	Overtime	\$ 788	\$ 960	\$ 193	20%
11000 002 6100	Employer Costs	\$ 60,862	\$ 60,862	\$ 57,394	94%
11000 002 7001	Materials & Supplies (Election Exp)	\$ 7,000	\$ 7,000	\$ 5,951	85%
11000 002 7502	Phone/Internet	\$ 1,034	\$ 1,100	\$ 850	77%
11000 002 7503	Information Technology	\$ 11,433	\$ 9,333	\$ 9,972	107%
11000 002 7505	Travel, Training, and Professional Development	\$ 14,485	\$ 12,000	\$ 16,706	139%
11000 002 7506	Publications & Advertising	\$ 19,120	\$ 19,120	\$ 10,278	54%
11000 002 7507	Memberships & Dues	\$ 5,628	\$ 5,800	\$ 5,491	95%
11000 002 7571	Recording fees	\$ 300	\$ 300	\$ 135	45%
11000 002 7572	Records preservation	\$ 250	\$ 250	\$ -	0%
11000 002 7574	Municipal Code Republishing	\$ 3,000	\$ 3,000	\$ 2,139	71%
11000 002 7900	Capital Expenditures	\$ -	\$ -	\$ -	0%
TOTAL ASSEMBLY & CLERK EXPENDITURES		\$ 236,282	\$ 231,148	\$ 202,434	88%

Clerk and Assembly Flights/Training/Registration + Later trainings prepaid

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

GENERAL FUND
FINANCE DEPARTMENT
DETAIL OF EXPENDITURES

FINANCE GENERAL FUND EXPENDITURES		FY 2025 REQUESTED	FY 2025 APPROVED + AMENDED	FY 2025 ACTUAL	FY 2025 % EXPENSED
11000 003 6001	Salaries & Wages	\$ 380,208	\$ 380,208	\$ 223,646	59%
11000 003 6005	Overtime	\$ 3,335	\$ 3,335	\$ 150	4%
11000 003 6100	Employer Costs	\$ 199,592	\$ 199,592	\$ 124,597	62%
11000 003 7001	Materials & Supplies	\$ 9,500	\$ 9,500	\$ 10,833	114%
11000 003 7002	Facility Repair & Maintenance	\$ 2,500	\$ 2,500	\$ 3,858	154%
11000 003 7003	Custodial Supplies	\$ 1,000	\$ 2,500	\$ 2,649	106%
11000 003 7004	Postage & Shipping	\$ 11,000	\$ 2,500	\$ 2,350	94%
11000 003 7008	Non-capital Equipment	\$ -	\$ 2,500	\$ 640	26%
11000 003 7009	Equipment Repair & Maintenance	\$ 1,000	\$ -	\$ -	0%
11000 003 7011	Equipment Rental Expense	\$ 10,000	\$ 10,000	\$ 4,456	45%
11000 003 7199	Misc Expense	\$ -	\$ -	\$ -	0%
11000 003 7501	Utilities	\$ 13,482	\$ 13,482	\$ 7,552	56%
11000 003 7502	Phone/Internet	\$ 16,108	\$ 16,000	\$ 11,686	73%
11000 003 7503	Information Technology	\$ 259,000	\$ 225,000	\$ 147,286	65%
11000 003 7505	Travel, Training, and Professional Development	\$ 9,000	\$ 6,000	\$ 10,338	172%
11000 003 7506	Publications & Advertising	\$ -	\$ -	\$ -	0%
11000 003 7507	Memberships & Dues	\$ 750	\$ 750	\$ 695	93%
11000 003 7508	Insurance	\$ 8,707	\$ 8,707	\$ -	0%
11000 003 7509	Bank & Credit Card Fees	\$ 75,000	\$ 25,000	\$ 56,136	225%
11000 003 7519	Professional Services	\$ 12,504	\$ 5,000	\$ 11,311	226%
11000 003 7540	Auditing Services	\$ 135,000	\$ 162,500	\$ 75,779	47%
11000 003 7550	Property Assessment/Appraisal Services	\$ 45,000	\$ 50,000	\$ 33,600	67%
11000 003 7603	Charges from Finance	\$ (362,750)	\$ (362,750)	\$ (117,145)	32%
11000 003 7621	Public Works Labor Charges	\$ -	\$ -	\$ -	0%
11000 003 7629	Charges from Capital Facilities	\$ 29,271	\$ 29,271	\$ 8,839	30%
11000 003 7900	Capital Expenditures	\$ -	\$ -	\$ -	0%
TOTAL FINANCE EXPENDITURES		859,206	791,594	619,256	78%

\$ 25,000.00	Budget Amendment related to costs of Cloud Server Implementation
\$ 27,500.00	Budget Amendment related to costs associated with single audit/major programs
	AGFOA Conference Travel/Finance Director Travel to/from Wrangell + Housing
	CC Fees primarily related to Utility Billing, Borough eats surcharge, not citizens
	Primarily over due to Three + One (Financial Analysts); cancelled services; lack of value

FIRE GENERAL FUND EXPENDITURES		FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 ACTUAL	FY 2025 % EXPENSED
11000 012 6001	Salaries & Wages	\$ 105,684	\$ 90,889	\$ 104,213	\$ 104,213	\$ 73,961.66	71%
11000 012 6002	Temporary Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 012 6005	Overtime	\$ 7,984	\$ 19,139	\$ 6,397	\$ 6,397	\$ 8,042.38	126%
11000 012 6100	Employer Costs	\$ 74,315	\$ 64,773	\$ 80,849	\$ 80,849	\$ 46,715.82	58%
11000 012 7001	Materials & Supplies	\$ 17,000	\$ 2,911	\$ 17,000	\$ 10,000	\$ 3,515.99	35%
11000 012 7008	Non-capital Equipment	\$ 3,850	\$ 43,699	\$ 3,850	\$ 3,850	\$ 3,146.94	82%
11000 012 7009	Equipment Repair & Maintenance	\$ 13,200	\$ 16,167	\$ 13,200	\$ 10,000	\$ 2,985.19	30%
11000 012 7010	Vehicle Maintenance	\$ 19,000	\$ 6,415	\$ 10,000	\$ 10,000	\$ 8,398.94	84%
11000 012 7100	Uniform, Gear & Clothing Allowance	\$ 15,125	\$ -	\$ 15,125	\$ 6,000	\$ 5,892.99	98%
11000 012 7110	Fire Prevention & Education	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
11000 012 7112	Contribution for Fire Calls	\$ 7,500	\$ -	\$ 7,500	\$ 12,000	\$ 4,500.00	38%
11000 012 7113	Fire Substation Expense	\$ 2,000	\$ 4,124	\$ 2,000	\$ 2,000	\$ 430.38	22%
11000 012 7501	Utilities	\$ 12,700	\$ 7,436	\$ 11,135	\$ 11,135	\$ 4,145.72	37%
11000 012 7502	Phone/Internet	\$ 8,847	\$ 8,316	\$ 8,847	\$ 8,847	\$ 6,303.71	71%
11000 012 7503	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	0%
11000 012 7505	Travel, Training, and Professional Development	\$ 15,000	\$ 1,000	\$ 15,000	\$ 15,000	\$ 12,387.04	83%
11000 012 7508	Insurance	\$ 41,746	\$ -	\$ 36,854	\$ 36,854	\$ -	0%
11000 012 7590	Grant Expenditures	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0%
11000 012 7622	Charges from Garage	\$ 24,286	\$ 24,286	\$ 25,570	\$ 25,570	\$ 5,904.00	23%
11000 012 7629	Charges from Capital Facilities	\$ 9,771	\$ 9,771	\$ 7,560	\$ 7,560	\$ 61.00	1%
11000 012 7900	Capital Expenditures	\$ -	\$ (5,345)	\$ -	\$ -	\$ 14,716.60	-
11000 012 7XXX 00 00911	Landslide Expenses (Consolidated)	\$ -	\$ 808,533	\$ -	\$ -	\$ -	0%
TOTAL FIRE DEPARTMENT EXPENDITURES		\$ 382,008	\$ 1,105,115	\$ 369,100	\$ 354,275	\$ 201,108	57%

Fire/Medic Trainer Overtime

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

GENERAL FUND
POLICE DEPARTMENT
 DETAIL OF EXPENDITURES

POLICE GENERAL FUND EXPENDITURES		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 ACTUAL	FY 2025 % EXPENSED
11000 013 6001	Salaries & Wages	\$ 640,889	\$ 571,643	\$ 497,517.41	87%
11000 013 6005	Overtime	\$ 23,048	\$ 21,956	\$ 36,108.22	164%
Overtime due to staffing beginning of fiscal year					
11000 013 6100	Employer Costs	\$ 342,022	\$ 298,966	\$ 254,961.65	85%
11000 013 7001	Materials & Supplies	\$ 6,000	\$ 5,000	\$ 2,960.95	59%
11000 013 7004	Postage & Shipping	\$ 2,000	\$ 1,000	\$ 54.60	5%
11000 013 7008	Non-capital Equipment	\$ 9,250	\$ -	\$ -	0%
11000 013 7009	Equipment Repair & Maintenance	\$ 1,500	\$ -	\$ -	0%
11000 013 7010	Vehicle Maintenance	\$ 10,000	\$ 10,000	\$ 8,293.96	83%
11000 013 7012	Boat Maintenance & Repair	\$ 1,500	\$ 1,000	\$ -	0%
11000 013 7014	Vehicle Impound Expenses	\$ 5,000	\$ 2,500	\$ -	0%
11000 013 7100	Uniform, gear & clothing allowance	\$ 8,000	\$ 8,000	\$ 9,080.80	114%
11000 013 7101	Criminal History Records	\$ -	\$ -	\$ 20.00	0%
11000 013 7103	Ammunition	\$ 7,500	\$ 7,500	\$ -	0%
11000 013 7104	Special Investigations	\$ 2,500	\$ 2,500	\$ 1,009.40	40%
11000 013 7105	Animal Control Expenses	\$ 1,000	\$ 500	\$ 337.28	67%
11000 013 7502	Phone/Internet	\$ 19,608	\$ 19,608	\$ 12,568.13	64%
11000 013 7503	Information Technology	\$ 5,000	\$ 5,000	\$ 2,844.37	57%
11000 013 7505	Travel, Training, and Professional Development	\$ 33,400	\$ 16,700	\$ 16,898.44	101%
11000 013 7506	Publications & Advertising	\$ -	\$ -	\$ 277.85	0%
11000 013 7507	Memberships & Dues	\$ -	\$ -	\$ 220.00	0%
11000 013 7508	Insurance	\$ 74,063	\$ 74,063	\$ 1,143.38	2%
11000 013 7515	Permits, Inspections, Compliance	\$ -	\$ -	\$ -	0%
11000 013 7519	Police Professional Services Contractual	\$ 26,120	\$ 2,120	\$ -	0%
11000 013 7622	Charges from Garage	\$ 49,324	\$ 49,324	\$ 5,787.45	12%
11000 013 7701	State of Alaska Share of DMV Services	\$ 45,000	\$ 70,000	\$ 21,777.50	31%
11000 013 7702	State of Alaska Share of Citations	\$ 1,000	\$ 1,000	\$ -	0%
11000 013 7900	Capital Expenditures	\$ -	\$ -	\$ 70,767.70	-
TOTAL POLICE DEPARTMENT EXPENDITURES		\$ 1,313,724	\$ 1,168,380	\$ 942,629	81%

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

GENERAL FUND
CORRECTIONS & DISPATCH
DETAIL OF EXPENDITURES

CORRECTIONS & DISPATCH GENERAL FUND EXPENDITURES		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 ACTUAL	FY 2025 % EXPENSED
11000 014 6001	Salaries & Wages	\$ 264,673	\$ 264,673	\$ 202,200.10	76%
11000 014 6005	Overtime	\$ 16,589	\$ 16,589	\$ 41,477.79	250%
11000 014 6100	Employer Costs	\$ 173,540	\$ 173,540	\$ 133,958.52	77%
11000 014 7001	Materials & Supplies	\$ 700	\$ 1,000	\$ 1,869.08	187%
11000 014 7106	Prisoner Meals	\$ 3,000	\$ 3,000	\$ 4,557.73	152%
11000 014 7502	Phone/Internet	\$ 541	\$ 541	\$ 616.32	114%
11000 014 7503	Information Technology	\$ -	\$ -	\$ -	0%
11000 014 7505	Travel, Training, and Professional Development	\$ 10,000	\$ 7,500	\$ 8,202.89	109%
TOTAL CORRECTIONS & DISPATCH EXPENDITURES		\$ 469,043	\$ 466,843	\$ 392,882.43	84%

Overtime to due short staffing at beginning of Fiscal Year
 Grant Reimbursed \$30,123.61 of Supply costs
 General Influx in Prisoners this year
 Grant Reimbursed \$10,041.21 of Training Costs

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

GENERAL FUND
PUBLIC SAFETY BUILDING
DETAIL OF EXPENDITURES

PUBLIC SAFETY BUILDING GENERAL FUND EXPENDITURES		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 ACTUAL	FY 2025 % EXPENSED
11000 015 7001	Materials & Supplies	\$ -	\$ -	\$ 201.42	0%
11000 015 7002	Facility Repair & Maintenance	\$ 31,100	\$ 20,000	\$ 9,359.27	47%
11000 015 7003	Custodial Supplies	\$ 1,500	\$ 1,500	\$ 14.99	1%
11000 015 7017	Heating Fuel	\$ 5,000	\$ -	\$ -	0%
11000 015 7501	Utilities	\$ 87,123	\$ 87,123	\$ 53,398.78	61%
11000 015 7502	Phone/Internet	\$ 2,629	\$ 3,000	\$ 2,811.72	94%
11000 015 7508	Insurance	\$ 21,097	\$ 21,097	\$ -	0%
11000 015 7510	Engineering	\$ -	\$ -	\$ -	0%
11000 015 7519	Professional/Contractual Services	\$ -	\$ -	\$ 383.00	0%
11000 015 7621	Public Works Labor Charges	\$ 10,763	\$ 10,763	\$ -	0%
11000 015 7629	Charges from Capital Facilities	\$ 79,323	\$ 79,323	\$ 21,400.55	27%
11000 015 7900	Capital Expenditures	\$ -	\$ -	\$ -	0%
TOTAL PSB EXPENDITURES		\$ 238,535	\$ 222,806	\$ 87,569.73	39%

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

GENERAL FUND
PUBLIC WORKS DEPARTMENT
DETAIL OF EXPENDITURES

PUBLIC WORKS GENERAL FUND EXPENDITURES		FY 2025 REQUESTED	FY 2025 APPROVED + AMENDED	FY 2025 ACTUAL	FY 2025 % EXPENSED
11000 021 6001	Salaries & Wages	\$ 421,401	\$ 421,401	\$ 84,747.62	20%
11000 021 6002	Temporary Wages	\$ -	\$ -	\$ -	0%
11000 021 6005	Overtime	\$ 59,048	\$ 59,048	\$ 9,380.48	16%
11000 021 6100	Employer Cost	\$ 290,438	\$ 290,438	\$ 63,483.51	22%
11000 021 7001	Materials & Supplies	\$ 3,000	\$ 3,000	\$ 558.86	19%
11000 021 7002	Facility Repair & Maintenance	\$ 1,000	\$ 1,000	\$ 1,706.40	171%
11000 021 7008	Non-Capital Equipment	\$ -	\$ -	\$ -	0%
11000 021 7010	Vehicle Maintenance	\$ -	\$ -	\$ -	0%
11000 021 7018	Miscellaneous Tools	\$ 1,200	\$ 1,200	\$ -	0%
11000 021 7100	Uniform, gear & clothing allowance	\$ 4,250	\$ 4,250	\$ 473.03	11%
11000 021 7502	Phone/Internet	\$ 6,331	\$ 6,331	\$ 5,979.01	94%
11000 021 7503	Information Technology	\$ 3,000	\$ 3,000	\$ -	0%
11000 021 7505	Travel, Training, and Professional Development	\$ 30,000	\$ 30,000	\$ 3,234.66	11%
11000 021 7506	Publications & Advertising	\$ -	\$ -	\$ -	0%
11000 021 7507	Dues & Subscriptions	\$ 550	\$ 550	\$ -	0%
11000 021 7508	Insurance	\$ 24,839	\$ 24,839	\$ -	0%
11000 021 7515	Permits, Inspections & Compliance	\$ -	\$ -	\$ -	0%
11000 021 7519	Professional Services	\$ 27,500	\$ 27,500	\$ 900.00	3%
11000 021 7621	Public Works Labor Charges	\$ (358,775)	\$ (358,775)	\$ (120,674.81)	34%
11000 021 7622	Charges from Garage	\$ -	\$ -	\$ -	0%
11000 021 7629	Charges from Capital Facilities	\$ 7,560	\$ 7,560	\$ 121.25	2%
11000 021 7900	Capital Expenditures	\$ 30,000	\$ 552,409	\$ 544,453.15	99%
TOTAL PUBLIC WORKS EXPENDITURES		\$ 551,343	\$ 1,073,752	\$ 594,363.16	55%

General Repair and Maintenance
 Due to Union Phone Stipends per CBA
 Budget Amendment for Sewer Truck (Reappropriated Funds)

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

GENERAL FUND
GARAGE DEPARTMENT
DETAIL OF EXPENDITURES

GARAGE GENERAL FUND EXPENDITURES		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 ACTUAL	FY 2025 % EXPENSED
11000 022 6001	Salaries & Wages	\$ 131,163	\$ 131,163	\$ 89,271.04	68%
11000 022 6005	Overtime	\$ 5,223	\$ 5,223	\$ 2,815.01	54%
11000 022 6100	Employer Costs	\$ 73,206	\$ 73,206	\$ 55,938.10	76%
11000 022 7001	Materials & Supplies	\$ 7,200	\$ 7,000	\$ 2,831.88	40%
11000 022 7002	Facility Repair & Maintenance	\$ 10,000	\$ 10,000	\$ 384.26	4%
11000 022 7010	Vehicle Maintenance	\$ 1,500	\$ 1,500	\$ 1,894.29	126%
11000 022 7015	Fuel - Automotive	\$ 129,600	\$ 129,600	\$ 56,933.09	44%
11000 022 7017	Fuel - Heating	\$ 11,000	\$ 11,000	\$ 8,023.47	73%
11000 022 7018	Miscellaneous Tools	\$ -	\$ -	\$ 2,015.97	-
11000 022 7100	Clothing & Gear	\$ 2,000	\$ 2,000	\$ 403.89	20%
11000 022 7501	Utilities	\$ 27,700	\$ 27,700	\$ 15,748.46	57%
11000 022 7502	Phone/Internet	\$ 2,000	\$ 2,000	\$ 2,413.09	121%
11000 022 7503	Information Technology	\$ 9,850	\$ 9,850	\$ 2,236.69	23%
11000 022 7505	Travel, Training, and Professional Development	\$ 15,000	\$ 15,000	\$ 7,499.59	50%
11000 022 7507	Membership & Dues	\$ -	\$ -	\$ -	0%
11000 022 7508	Insurance	\$ 4,273	\$ 4,273	\$ -	0%
11000 022 7515	Health & Safety Permits, Inspections, Compliance	\$ -	\$ -	\$ -	0%
11000 022 7519	Professional/Contractual Services	\$ 15,000	\$ 15,000	\$ 1,351.00	9%
11000 022 7621	Public Works Labor Charges	\$ 3,588	\$ 3,588	\$ -	0%
11000 022 7622	Charges from Garage	\$ (338,487)	\$ (338,487)	\$ (62,543.12)	18%
11000 022 7629	Charges from Capital Facilities	\$ -	\$ -	\$ -	0%
11000 022 7900	Capital Expenditures	\$ -	\$ -	\$ 2,099.00	-
TOTAL GARAGE EXPENDITURES		\$ 109,816	\$ 109,616	\$ 189,315.71	173%

Due to Union Phone Stipends per CBA
 Charges from booked end of year, will bring down budget

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

GENERAL FUND
STREETS DEPARTMENT
DETAIL OF EXPENDITURES

STREETS GENERAL FUND EXPENITURES		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 ACTUAL	FY 2025 % EXPENSED
11000 024 7001	Materials & Supplies	\$ 3,000	\$ 3,000	\$ 6,822.48	227%
11000 024 7008	Non-Capital Equipment	\$ -	\$ -	\$ -	0%
11000 024 7009	Equipment Repair & Maintenance	\$ -	\$ -	\$ -	0%
11000 024 7010	Vehicle Maintenance	\$ 100,000	\$ 100,000	\$ 110,199.70	110%
11000 024 7011	Equipment Rental Expense	\$ 15,000	\$ 10,000	\$ -	0%
11000 024 7030	Maintenance Materials & Supplies	\$ 130,500	\$ 125,000	\$ 71,141.65	57%
11000 024 7033	Street Lighting Maintenance	\$ 20,000	\$ 20,000	\$ 158.49	1%
11000 024 7501	Utilities	\$ 36,100	\$ 36,100	\$ 18,463.18	51%
11000 024 7503	Information Technology	\$ -	\$ -	\$ -	0%
11000 024 7519	Professional/Contractual Services	\$ 75,000	\$ 75,000	\$ 24,250.00	32%
11000 024 7621	Public Works Labor Charges	\$ 179,388	\$ 179,388	\$ 85,169.86	47%
11000 024 7622	Charges from Garage	\$ 87,000	\$ 87,000	\$ 22,334.87	26%
11000 024 7629	Charges from Capital Facilities	\$ -	\$ -	\$ -	0%
11000 024 7900	Capital Expenditures	\$ -	\$ -	\$ -	0%
TOTAL STREETS EXPENDITURES		\$ 645,988	\$ 635,488	\$ 338,540.23	53%

PPE Restock and Misc Tools
Primarily due to essential Grader Rebuild for Streets

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

GENERAL FUND
CAPITAL FACILITIES
DETAIL OF EXPENDITURES

CAPITAL FACILITIES GENERAL FUND EXPENDITURES		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 ACTUAL	FY 2025 % EXPENSED
11000 029 6001	Salaries & Wages	\$ 158,597	\$ 158,597	\$ 121,309.86	76%
11000 029 6005	Overtime	\$ 6,123	\$ 6,123	\$ 3,601.21	59%
11000 029 61XX	Employer Costs	\$ 100,824	\$ 100,824	\$ 60,030.00	60%
11000 029 7001	Materials & Supplies	\$ 25,000	\$ 25,000	\$ 1,183.98	5%
11000 029 7002	Facility Repair & Maintenance	\$ 7,500	\$ 7,500	\$ 701.45	9%
11000 029 7008	Non-Capital Equipment	\$ 5,000	\$ 5,000	\$ 1,853.83	37%
11000 029 7010	Vehicle Maintenance & Repair	\$ 3,500	\$ 3,500	\$ 473.86	14%
11000 029 7017	Fuel	\$ -	\$ -	\$ -	0%
11000 029 7100	Clothing & Gear	\$ 3,500	\$ 3,500	\$ 652.50	19%
11000 029 7502	Phone/Internet	\$ 5,500	\$ 2,250	\$ 2,023.21	90%
11000 029 7503	Information Technology	\$ 4,075	\$ 4,075	\$ 2,499.00	61%
11000 029 7505	Travel, Training, and Professional Development	\$ -	\$ -	\$ 230.00	-
11000 029 7506	Publications & Advertising	\$ 3,700	\$ -	\$ -	0%
11000 029 7508	Insurance	\$ 5,049	\$ 5,049	\$ -	0%
11000 029 7519	Professional Services	\$ 20,000	\$ 20,000	\$ 493.19	2%
11000 029 7622	Charges from Garage	\$ 5,725	\$ 5,725	\$ 2,524.41	44%
11000 029 7629	Charges from Capital Facilities	\$ (245,609)	\$ (245,609)	\$ (47,685.69)	19%
11000 029 7900	Capital Expenditures	\$ -	\$ 15,000	\$ -	0%
TOTAL CAPITAL FACILITIES EXPENDITURES		\$ 108,486	\$ 116,536	149,891	129%

Charges from fully booked next quarter, will bring down budget

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

GENERAL FUND
CAPITAL PROJECTS
DETAIL OF EXPENDITURES

CAPITAL PROJECTS GENERAL FUND EXPENDITURES		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 ACTUAL	FY 2025 % EXPENSED
11000 030 6001	Salaries & Wages	\$ 282,645	\$ 282,645	\$ 197,858.68	70%
11000 030 6005	Overtime	\$ -	\$ -	\$ -	0%
11000 030 61XX	Employer Costs	\$ 162,712	\$ 162,712	\$ 115,534.94	71%
11000 030 7001	Materials & Supplies	\$ 6,000	\$ 6,000	\$ 1,153.01	19%
11000 030 7008	Non-Capital Equipment	\$ 5,900	\$ 5,900	\$ 6,077.13	103%
11000 030 7010	Vehicle Maintenance & Repair	\$ 1,500	\$ 1,500	\$ -	0%
11000 030 7100	Clothing & Gear	\$ 2,700	\$ 2,700	\$ -	0%
11000 030 7502	Phone/Internet	\$ 2,232	\$ 2,232	\$ -	0%
11000 030 7503	Information Technology	\$ 175	\$ 175	\$ 3,035.71	1735%
11000 030 7505	Travel, Training, and Professional Development	\$ 23,615	\$ 15,000	\$ 6,727.14	45%
11000 030 7506	Publications & Advertising	\$ 5,000	\$ 5,000	\$ -	0%
11000 030 7508	Insurance	\$ 2,404	\$ 2,404	\$ -	0%
11000 030 7519	Professional Services	\$ 10,000	\$ 10,000	\$ 177.45	2%
11000 030 7900	Capital Expenditures	\$ -	\$ 15,000	\$ -	0%
TOTAL CAPITAL FACILITIES EXPENDITURES		\$ 504,882	\$ 511,267	330,564	65%

Replacement Laptop for Cap Projects Director
 AutoCAD software

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

GENERAL FUND
ECONOMIC DEVELOPMENT DEPARTMENT
DETAIL OF EXPENDITURES

ECONOMIC DEVELOPMENT GENERAL FUND EXPENDITURES		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 ACTUAL	FY 2025 % EXPENSED
11000 032 6001	Salaries & Wages	\$ 164,415	\$ 164,415	\$ 106,640.66	65%
11000 032 61XX	Employer Costs	\$ 69,225	\$ 69,225	\$ 56,113.28	81%
11000 032 7001	Materials & Supplies	\$ 1,500	\$ 1,500	\$ 160.06	11%
11000 032 7004	Postage & Shipping	\$ 500	\$ 500	\$ 24.77	5%
11000 032 7502	Phone/Internet	\$ 705	\$ 705	\$ 705.00	100%
11000 032 7503	Information Technology	\$ 10,250	\$ 10,250	\$ 654.14	6%
11000 032 7505	Travel & Training	\$ 10,500	\$ 7,500	\$ 5,199.38	69%
11000 032 7506	Publications & Advertising	\$ 3,000	\$ 3,000	\$ 836.76	28%
11000 032 7507	Memberships & Dues	\$ 1,350	\$ 1,350	\$ 488.00	36%
11000 032 7508	Insurance	\$ -	\$ -	\$ -	0%
11000 032 7511	Surveying	\$ -	\$ -	\$ -	0%
11000 032 7519	Professional Services Contractual	\$ 126,000	\$ 117,000	\$ 2,202.50	2%
11000 032 7570	Tourism Industry Expenses	\$ 3,000	\$ -	\$ -	0%
11000 032 7900	Capital Expenditures	\$ -	\$ -	\$ -	0%
TOTAL EXPENDITURES & TRANSFERS OUT		\$ 390,446	\$ 375,446	\$ 173,024.55	46%

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #11000 & 11180 (Library Consolidated)

GENERAL FUND
LIBRARY DEPARTMENT
DETAIL OF REVENUES & EXPENDITURES

LIBRARY GENERAL FUND REVENUES		FY 2025	FY 2025	FY25 Revenue
		REQUESTED	APPROVED	
11000 034 4590	Library State Grant Revenue	\$ 8,250	\$ 8,250	\$ 8,250
11000 034 4595	Library Miscellaneous Grant Revenue	\$ -	\$ -	\$ 1,000
11000 034 4599	Library Federal Grant Revenue	\$ 10,000	\$ 10,000	\$ -
11000 034 4604	Miscellaneous Revenue	\$ 3,000	\$ 3,000	\$ 2,632
11180 034 4690	Summer Reading Program Donations	\$ 6,500	\$ 6,500	\$ -
TOTAL LIBRARY REVENUES		\$ 27,750	\$ 27,750	\$ 11,882

LIBRARY GENERAL FUND EXPENDITURES				FY 2025 ACTUAL	FY 2025 %
11000 034 6001	Salaries & Wages	\$ 107,161	\$ 107,161	\$ 81,369	76%
11000 034 6002	Temporary Wages	\$ 17,000	\$ 17,000	\$ 11,693	69%
11000 034 6100	Employer Costs	\$ 48,781	\$ 48,781	\$ 46,766	96%
11000 034 7001	Materials & Supplies	\$ 5,700	\$ 5,700	\$ 4,276	75%
11000 034 7002	Facility Repair & Maintenance	\$ 5,000	\$ 5,000	\$ 1,384	28%
11000 034 7003	Custodial Supplies	\$ 700	\$ 700	\$ 336	48%
11000 034 7004	Postage & Shipping	\$ 1,650	\$ 1,650	\$ 965	58%
11000 034 7120	Library Books	\$ 30,000	\$ 30,000	\$ 12,506	42%
11180 034 7121	Summer Reading Program Expenditures	\$ -	\$ -	\$ -	0%
11000 034 7501	Utilities	\$ 11,400	\$ 11,400	\$ 6,416	56%
11000 034 7502	Phone/Internet	\$ 3,705	\$ 3,705	\$ 2,765	75%
11000 034 7503	Information Technology	\$ 3,000	\$ 13,000	\$ 11,714	90%
11000 034 7505	Travel, Training, and Professional Development	\$ 4,900	\$ 4,900	\$ 2,233	46%
11000 034 7507	Memberships & Dues	\$ 625	\$ 625	\$ 586	94%
11000 034 7508	Insurance	\$ 9,556	\$ 9,556	\$ -	0%
11000 034 7519	Professional Services Contractual	\$ -	\$ -	\$ 100	0%
11000 034 7621	Public Works Labor Charges	\$ -	\$ -	\$ -	0%
11000 034 7629	Charges from Capital Facilities	\$ 19,831	\$ 19,831	\$ 5,697	0%
11000 034 7900	Capital Expenditures	\$ -	\$ -	\$ -	0%
TOTAL LIBRARY EXPENDITURES		\$ 269,008	\$ 279,008	\$ 188,806	68%

Total Library Revenues	\$ 27,750	\$ 27,750	\$ 11,882
Total Library Expenditures	\$ (269,008)	\$ (279,008)	\$ (188,806)
Total Operating Surplus (Deficit)	\$ (241,258)	\$ (251,258)	\$ (176,924)

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

SPECIAL REVENUE FUND TYPE
NOLAN CENTER
DETAIL OF REVENUES & EXPENDITURES

NOLAN CENTER REVENUES & TRANSFERS-IN		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ESTIMATED	FY 2025 REQUESTED	FY 2025 APPROVED	FY25 Revenue
21000 125 4101	PERS On-behalf Revenue	\$ 8,108	\$ 4,044	\$ 9,000	\$ -	\$ 7,000	\$ 7,000	\$ -
21000 125 4910	Nolan Center Transfer from General Fund	\$ 242,519	\$ 197,259	\$ 347,284	\$ 243,923	\$ 318,940	\$ 249,440	\$ -
21000 125 4912	Transfer from Investments (J&E Nolan Endowment)	\$ 85,000	\$ 250,000	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -
21000 125 4928	Transfer from Transient Tax Fund	\$ 24,000	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 7,000	\$ -
21010 121 4690	Museum Donations	\$ -	\$ 4,350	\$ 3,000	\$ 4,881	\$ 3,000	\$ 5,000	\$ 5,968
21010 121 4701	Museum Admissions General	\$ 8,706	\$ 15,950	\$ 15,000	\$ 13,500	\$ 15,000	\$ 15,000	\$ 10,755
21010 121 4702	Museum Admission Tours	\$ 112	\$ 11,440	\$ 25,000	\$ 17,000	\$ 25,000	\$ 15,000	\$ 24,786
21010 121 4703	Museum Sales of Merchandise & Concessions	\$ 32,414	\$ 56,070	\$ 60,000	\$ 62,000	\$ 60,000	\$ 60,000	\$ 58,931
21000 122 4600	Miscellaneous Revenues	\$ 20,697	\$ 20,954	\$ -	\$ -	\$ -	\$ -	\$ -
21020 122 4705	Facility Rental	\$ 5,799	\$ 18,177	\$ 15,000	\$ 14,000	\$ 15,000	\$ 15,000	\$ 15,598
21020 122 4708	Event Revenue	\$ 1,297	\$ 18,520	\$ 15,000	\$ 20,559	\$ 15,000	\$ 20,000	\$ 5,128
21030 123 4701	Admissions/User Fees	\$ 15,078	\$ 19,744	\$ 17,500	\$ 8,500	\$ 17,500	\$ 15,000	\$ 7,409
21030 123 4703	Sales of Merchandise & Concessions	\$ 17,594	\$ 29,710	\$ 30,000	\$ 12,500	\$ 30,000	\$ 17,500	\$ 11,548
TOTAL REVENUES & TRANSFERS-IN		\$ 461,323	\$ 646,218	\$ 548,784	\$ 468,862	\$ 518,440	\$ 485,940	\$ 140,123

GENERAL OPERATING EXPENDITURES

								FY 2025 ACTUAL	FY 2025 % EXPENSED
21000 125 6001	Salaries & Wages	\$ 98,773	\$ 153,395	\$ 165,222	\$ 160,000	\$ 171,693	\$ 171,693	\$ 129,723	76%
21000 125 6002	Temporary Wages	\$ 8,643	\$ 10,946	\$ 10,000	\$ 7,500	\$ 10,000	\$ 10,000	\$ 9,948	99%
21000 125 6005	Overtime	\$ 537	\$ 87	\$ -	\$ 2,000	\$ -	\$ -	\$ 87	-
21000 125 6XXX	Employer Costs	\$ 48,493	\$ 86,261	\$ 89,355	\$ 68,000	\$ 54,441	\$ 54,441	\$ 46,766	86%
21000 125 7001	Materials & Supplies	\$ 2,277	\$ 2,566	\$ 1,500	\$ 1,075	\$ 1,700	\$ 1,700	\$ 1,338	79%
21000 125 7002	Facility Repair & Maintenance	\$ 15,642	\$ 50,369	\$ 15,000	\$ 6,615	\$ 15,000	\$ 10,000	\$ 12,825	128%
21000 125 7003	Custodial Supplies	\$ 1,562	\$ 1,091	\$ 1,000	\$ 1,584	\$ 1,500	\$ 1,500	\$ 1,120	75%
21000 125 7004	Postage & Shipping	\$ 157	\$ 474	\$ 500	\$ 202	\$ 500	\$ 500	\$ 464	93%
21000 125 7008	Non-capital Equipment	\$ -	\$ 1,626	\$ 1,000	\$ 165	\$ 1,000	\$ 1,000	\$ -	0%
21000 125 7009	Equipment Repair & Maintenance	\$ 432	\$ 1,159	\$ 1,000	\$ 502	\$ 1,000	\$ 1,000	\$ 354	35%
21000 125 7017	Fuel & Oil - Heating	\$ 6,210	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 5,314	152%
21000 125 7501	Utilities	\$ 76,328	\$ 76,257	\$ 74,385	\$ 63,466	\$ 74,385	\$ 74,385	\$ 36,069	48%
21000 125 7502	Phone/Internet	\$ 8,132	\$ 8,350	\$ 8,968	\$ 13,457	\$ 13,500	\$ 13,500	\$ 7,410	55%
21000 125 7503	Information Technology	\$ 274	\$ 2,640	\$ 2,000	\$ 1,749	\$ 2,000	\$ 2,000	\$ 1,439	72%
21000 125 7505	Travel & Training	\$ -	\$ 112	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 1,099	0%
21000 125 7506	Publications & Advertising	\$ 3,793	\$ 1,994	\$ 2,000	\$ 422	\$ -	\$ -	\$ -	0%
21000 125 7507	Memberships and Dues	\$ 1,133	\$ 2,608	\$ 1,000	\$ 75	\$ 1,000	\$ 1,000	\$ 62	6%
21000 125 7508	Insurance	\$ 20,522	\$ 17,137	\$ 24,832	\$ 24,832	\$ 24,701	\$ 24,701	\$ -	0%
21010 121 7509	Credit card processing & bank fees	\$ 1,000	\$ 1,555	\$ 1,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 2,956	84%
21020 122 7515	Permits, Inspections & Compliance	\$ 580	\$ 1,120	\$ 500	\$ 580	\$ 500	\$ 500	\$ 600	120%
21000 125 7519	Professional Services Contractual	\$ 19,116	\$ 8,135	\$ 9,600	\$ 14,000	\$ 15,000	\$ 15,000	\$ 6,886	46%
21000 125 7629	Charges from Capital Facilities	\$ 32,425	\$ 26,728	\$ 44,922	\$ 44,922	\$ 34,021	\$ 34,021	\$ 8,608	25%
21000 125 7900	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL GENERAL OPERATING EXPENDITURES		\$ 346,029	\$ 454,610	\$ 459,284	\$ 418,146	\$ 430,940	\$ 423,940	\$ 273,069	64%

MUSEUM OPERATING EXPENDITURES

21010 121 7050	Concessions & Merchandise for Resale	\$ 14,631	\$ 28,287	\$ 50,000	\$ 29,201	\$ 50,000	\$ 25,000	\$ 28,154	113%
21010 121 7055	Museum Exhibits	\$ 811	\$ 2,202	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 62	0%
21010 121 7577	Asset Preservation & Management	\$ -	\$ 697	\$ 500	\$ 63	\$ 500	\$ -	\$ -	0%
TOTAL MUSEUM OPERATING EXPENDITURES		\$ 15,442	\$ 31,186	\$ 55,500	\$ 29,263	\$ 55,500	\$ 25,000	\$ 28,216	113%

CIVIC CENTER OPERATING EXPENDITURES

21020 122 7052	Event Expenditures	\$ 2,025	\$ 4,876	\$ 4,000	\$ 8,453	\$ 4,000	\$ 10,000	\$ 8,374	84%
TOTAL CIVIC CENTER OPERATING EXPENDITURES		\$ 2,025	\$ 4,876	\$ 4,000	\$ 8,453	\$ 4,000	\$ 10,000	\$ 8,374	84%

THEATER OPERATING EXPENSES

21030 123 7050	Concessions & Merchandise for Resale	\$ 9,746	\$ 11,728	\$ 12,000	\$ 8,000	\$ 12,000	\$ 10,000	\$ 8,335	83%
21030 123 7830	Film Expense	\$ 13,318	\$ 20,095	\$ 18,000	\$ 5,000	\$ 18,000	\$ 10,000	\$ 6,389	64%
Total		\$ 23,064	\$ 31,823	\$ 30,000	\$ 13,000	\$ 30,000	\$ 20,000	\$ 14,724	74%

TOTAL OPERATING EXPENDITURES		\$ 386,560	\$ 522,496	\$ 548,784	\$ 468,862	\$ 520,440	\$ 478,940	\$ 324,383	68%
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Total Operating Revenues	\$ 461,323	\$ 646,218	\$ 548,784	\$ 468,862	\$ 518,440	\$ 485,940	\$ 140,123
Total Operating Expenses	\$ 386,560	\$ 522,496	\$ 548,784	\$ 468,862	\$ 520,440	\$ 478,940	\$ 324,383
Change in Net Position	\$ 74,763	\$ 123,722	\$ (0)	\$ 0	\$ (2,000)	\$ 7,000	\$ (184,260)

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

SPECIAL REVENUE FUND TYPE
SALES TAX FUND
DETAIL OF EXPENDITURES

SALES TAX FUND REVENUES		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 REVENUE
22000 000 4020	Sales Tax Revenue	\$ 3,625,000	\$ 3,625,000	\$ 2,107,067.1
22000 000 4025	Penalties & Interest	\$ -	\$ -	\$ -
		\$ 3,625,000	\$ 3,625,000	\$ 2,107,067.11

TRANSFERS-OUT (ALLOCATIONS)		FY2025 TRANSFERS OUT		
22000 000 8910	Transfer to General Fund (80%)	\$ 2,900,000	\$ 2,900,000	0
22000 000 8926	Transfer to WPS Contribution Fund (20%)	\$ 725,000	\$ 725,000	0
22000 000 8950	Transfer to Residential Construction Fund	\$ -	\$ -	0
		\$ 3,625,000	\$ 3,625,000	\$ -

FY 2025 REVENUE	\$ 2,107,067.11
FY 2025 TRANSFERS OUT	\$ -
NET	\$ 2,107,067.11

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

SPECIAL REVENUE FUND
PARKS & REC
 DETAIL OF REV/EX

		FY 2025	FY 2025	FY25 REVENUE
REVENUES & TRANSFERS-IN		REQUESTED	APPROVED	
24000 000 4101	State Of AK Share Of PERS	\$ 10,000	\$ 10,000	\$ -
24000 000 4550	Interest Income	\$ 100,000	\$ 100,000	\$ -
24000 140 4690	Donations & Sponsorships	\$ 4,000	\$ 4,000	\$ 2,241.33
24000 140 4703	Merchandise & Concessions	\$ 1,500	\$ 1,500	\$ 2,520.03
24000 140 4712	Fee Assistance Donations	\$ 300	\$ 300	\$ 225.00
24000 140 4716	Community Contractor Revenue	\$ -	\$ -	\$ -
24000 000 4900	Transfer from Other Fund	\$ -	\$ -	\$ -
24000 000 4910	Transfer From General Fund	\$ 577,489	\$ 554,489	\$ -
24000 140 4922	Transfer From Sales Tax Fund	\$ -	\$ -	\$ -
24010 141 4702	Pool Program Revenues	\$ 44,066	\$ 44,066	\$ 26,161.60
24010 141 4705	Pool Reservations	\$ 3,481	\$ 3,481	\$ 460.00
24020 142 4705	Parks Reservations	\$ 4,012	\$ 4,012	\$ 1,480.00
24030 143 4702	Recreation Program Revenues	\$ 15,104	\$ 15,104	\$ 14,795.00
24030 143 4705	Recreation Reservations	\$ 4,725	\$ 4,725	\$ 280.00
24000 000 4600	Miscellaneous Revenue	\$ -	\$ -	\$ -
24300 000 4590	State Grant Revenue	\$ 14,000	\$ 14,000	\$ 11,435.58
24300 000 4595	Miscellaneous Grants	\$ -	\$ -	\$ -
TOTAL REVENUES & TRANSFERS-IN		\$ 778,676	\$ 755,676	\$ 59,598.54

GENERAL OPERATING EXPENDITURES		FY 2025 ACTUAL	FY 2025 % EXPENSED
24000 140 6001	Salaries & Wages	\$ 246,894	\$ 246,894 72%
24000 140 6002	Temporary Wages	\$ 50,000	\$ 50,000 125%
24000 140 6005	Overtime	\$ 5,000	\$ 5,000 63%
24000 140 6100	Employer Costs	\$ 100,387	\$ 100,387 88%
24000 140 7630	Community Contractor Expenses	\$ -	\$ - 0%
24000 140 7001	Materials & Supplies	\$ 16,000	\$ 16,000 43%
24000 140 7010	Vehicle Maintenance	\$ 2,000	\$ 2,000 33
24000 140 7050	Concessions & Merchandise for Resale	\$ 3,000	\$ 3,181 106%
24000 140 7100	Uniform, Gear & Clothing	\$ 4,800	\$ 4,800 83%
24000 140 7502	Phone & Internet	\$ 9,000	\$ 9,000 89%
24000 140 7503	Information Technology	\$ 3,880	\$ 3,414 88%
24000 140 7505	Travel & Training	\$ 5,750	\$ 4,045 70%
24000 140 7506	Publications & Advertising	\$ 500	\$ 500 484
24000 140 7507	Memberships & Dues	\$ 500	\$ 500 5
24000 140 7508	Insurance	\$ 18,677	\$ 14,069 75%
24000 140 7509	Bank & Credit Card Fees	\$ 2,000	\$ 2,000 1,086
24000 140 7515	Permits, Inspections & Compliance	\$ 3,500	\$ 3,500 842
24000 140 7519	Professional Services	\$ -	\$ - 0%
24000 140 7621	Charges from Public Works	\$ -	\$ - 0%
24000 140 7622	Charges from Garage	\$ 10,947	\$ 10,947 751
24000 140 7629	Charges from Capital Facilities	\$ 20,791	\$ 20,791 2,353
TOTAL GENERAL OPERATING EXPENDITURES		\$ 503,626	\$ 503,626 380,921 76%

SWIMMING POOL OPERATING EXPENDITURES		FY 2025 ACTUAL	FY 2025 % EXPENSED
24010 141 7002	Facility Repair & Maintenance	\$ 5,700	\$ 5,700 3,528 62%
24010 141 7008	Non-capital Equipment	\$ 2,500	\$ 2,500 1,773 71%
24010 141 7009	Equipment Repair & Maintenance	\$ 28,000	\$ 20,000 - 0%
24010 141 7021	Water Treatment Chemicals	\$ 30,200	\$ 30,200 15,465 51%
24010 141 7501	Pool Utilities	\$ 110,000	\$ 110,000 48,550 44%
24010 141 7900	Pool Capital Expenditures	\$ 10,000	\$ 10,000 - 0%
TOTAL SWIMMING POOL OPERATING		\$ 186,400	\$ 178,400 69,317 39%

PARKS OPERATING EXPENDITURES		FY 2025 ACTUAL	FY 2025 % EXPENSED
24020 142 7002	Facility Maintenance	\$ 20,000	\$ 15,000 13,820 92% Reid Street Stair Repair
24020 142 7008	Non-capital Equipment	\$ 3,650	\$ 3,650 246 7%
24020 142 7009	Equipment Repair & Maintenance	\$ 3,000	\$ 3,000 369 12%
24020 142 7501	Utilities	\$ 14,000	\$ 14,000 5,007 36%
24020 142 7900	Parks Capital Expenditures	\$ -	\$ - 0%
TOTAL PARKS OPERATING EXPENDITURES		\$ 40,650	\$ 35,650 19,442 55%

COMMUNITY CENTER OPERATING EXPENDITURES		FY 2025 ACTUAL	FY 2025 % EXPENSED
24030 143 7002	Facility Repair & Maintenance	\$ 35,000	\$ 25,000 3,068 12%
24030 143 7008	Non-capital Equipment	\$ -	\$ - 80 0%
24030 143 7009	Equipment Repair & Maintenance	\$ 3,000	\$ 3,000 - 0%
24030 143 7501	Utilities	\$ 10,000	\$ 10,000 6,424 64%
24030 143 7900	Recreation Capital Expenditures	\$ -	\$ - 0%
TOTAL COMMUNITY CENTER EXPENDITURES		\$ 48,000	\$ 38,000 9,572 25%

TOTAL OPERATING EXPENDITURES		\$ 778,676	\$ 755,676	\$ 479,252	63%
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CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #26000

SPECIAL REVENUE FUND
WPSD LOCAL CONTRIBUTION
DETAIL OF EXPENDITURES

WPSD LOCAL CONTRIBUTION REVENUES & TRANSFERS-IN		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 REVENUE
26000 000 4922	Transfer from Sales Tax (20%)	\$ 725,000	\$ 725,000	\$ 421,413.42
26000 000 4550	Interest Income	\$ 40,000	\$ 40,000	\$ -
TOTAL REVENUES & TRANSFERS-IN		\$ 765,000	\$ 765,000	\$ 421,413
WPSD LOCAL CONTRIBUTION EXPENDITURES & TRANSFERS-OUT		FY 2025 EXP		
26000 000 7825	Contribution To Wrangell Public Schools	\$ 750,000	\$ 750,000	\$ 762,195.00
26000 000 7509	ARSSTC Sales Tax Fees	\$ 10,000	\$ 10,000	\$ -
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ 760,000	\$ 760,000	\$ 762,195
TOTAL REVENUES & TRANSFERS-IN		\$ 765,000	\$ 765,000	\$ 421,413
TOTAL EXPENDITURES & TRANSFERS-OUT		\$ 760,000	\$ 760,000	\$ 762,195
CHANGE IN NET POSITION		\$ 5,000	\$ 5,000	\$ (340,782)
BEGINNING RESERVE BALANCE (7/1/20XX)		\$ 868,158	\$ 868,158	
CHANGE IN NET POSITION		\$ 5,000	\$ 5,000	
ENDING RESERVE BALANCE (6/30/XXXX)		\$ 873,158	\$ 873,158	

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund 28000

SPECIAL REVENUE TYPE
TRANSIENT TAX FUND
 SUMMARY OF REVENUES & EXPENDITURES

TRANSIENT TAX REVENUES		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 REVENUE
28000 000 4080	Bed (Transient) Tax	\$ 60,000	\$ 60,000	\$ 58,992.14
28000 000 4085	Bed Tax Penalties & Interest	\$ -	\$ -	\$ -
28000 000 4550	Interest Income	\$ 3,510	\$ 3,510	\$ -
28000 000 4606	Ad Revenue	\$ -	\$ -	\$ -
TOTAL TRANSIENT TAX REVENUES		\$ 63,510	\$ 63,510	\$ 58,992.14

TRANSIENT TAX EXPENDITURES				FY 2025 ACTUAL	FY 2025 % EXPENSED
28000 000 7001	Materials & Supplies	\$ 1,500	\$ 1,500	\$ 779.05	52%
28000 000 7004	Postage & Shipping	\$ 3,000	\$ 3,000	\$ 1,286.75	43%
28000 000 7502	Phone/Internet	\$ 1,250	\$ 1,250	\$ 625.84	50%
28000 000 7503	Information Technology	\$ 5,697	\$ 5,697	\$ 1,039.81	18%
28000 000 7505	Travel & Training	\$ 15,500	\$ 15,500	\$ 5,616.73	36%
28000 000 7506	Publications & Advertising	\$ 38,500	\$ 38,500	\$ 3,363.37	9%
28000 000 7507	Memberships & Dues	\$ 2,815	\$ 2,815	\$ 250.00	9%
28000 000 7519	Professional Services Contractual	\$ 28,000	\$ 28,000	\$ 10,000.00	36%
28000 000 7576	Promotional	\$ 10,500	\$ 10,500	\$ 14,645.66	139%
28000 000 8921	Transfer to Nolan Center	\$ 7,000	\$ 7,000	\$ -	0%
TOTAL TRANSIENT TAX EXPENDITURES		\$ 113,762	\$ 113,762	\$ 37,607.21	33%

TOTAL REVENUES	\$ 63,510	\$ 63,510	\$ 58,992
TOTAL EXPENDITURES	\$ (113,762)	\$ (113,762)	\$ (37,607.21)
CHANGE IN NET POSITION	\$ (50,252)	\$ (50,252)	\$ 21,384.93

Primarily expenses due to Chicago Trade Show

CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund 50000

CONSTRUCTION FUNDS
RESIDENTIAL CONSTRUCTION FUND
SUMMARY OF REVENUES & EXPENDITURES

RESIDENTIAL CONSTRUCTION FUND REVENUES		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 REVENUE
50000 000 4550	Interest Income	\$ 20,000	\$ 20,000	\$ -
50000 000 4650	Land & lot sales	\$ 1,100,000	\$ 1,100,000	\$ -
50000 000 4900	Transfer from Other Fund	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 1,120,000	\$ 1,120,000	\$ -

RESIDENTIAL CONSTRUCTION FUND EXPENDITURES		FY 2025 ACTUAL		
50000 000 7506	Publications & Advertising	\$ -	\$ -	\$ -
50000 000 7519	Professional Services Contractual	\$ -	\$ -	\$ 2,805.00
50000 000 9999 00 50001	Alder Top Phase I Project Expenses	\$ -	\$ -	\$ 1,611.00
50000 000 9999 00 50002	Alder Top Phase II Project Expenses	\$ 1,750,000	\$ 1,750,000	\$ -
TOTAL EXPENDITURES		\$ 1,750,000	\$ 1,750,000	\$ 4,416.00
		\$ -		

CITY AND BOROUGH OF WRANGELL
2024 ANNUAL BUDGET
Fund 52000

CONSTRUCTION FUNDS
INDUSTRIAL CONSTRUCTION FUND
SUMMARY OF REVENUES & EXPENDITURES

INDUSTRIAL CONSTRUCTION FUND REVENUES		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 REVENUE
52000 000 4550	Interest Income	\$ 4,250	\$ 4,250	\$ 1,242.15
52000 000 4650	Land & lot sales	\$ -	\$ 200,000	\$ 199,491.40
52000 000 4651	Recovered Foreclosure Costs	\$ -	\$ -	\$ 2,682.82
TOTAL REVENUES		\$ 4,250	\$ 204,250	\$ 203,416.37

INDUSTRIAL CONSTRUCTION FUND EXPENDITURES		FY 2025 ACTUAL		
52000 000 7501	Utilities	\$ -	\$ -	\$ -
52000 000 7506	Publications	\$ -	\$ -	\$ -
52000 000 7515	Permits, Inspections & Compliance	\$ -	\$ -	\$ -
52000 000 7519	Professional Services Contractual	\$ -	\$ -	\$ -
52000 000 7900	Capital Expenditures	\$ -	\$ -	\$ -
52000 000 9999 00 52001	5th and 6th Ave Construction	\$ 200,000	\$ 200,000	\$ 345,127.50
52000 000 9999 00 52002	6-Mile Mill Site Phase I ESA	\$ 5,000	\$ 5,000	\$ -
52000 000 9999 00 52003	Wilcox Environmental Assessment	\$ -	\$ -	\$ 7,207.24
TOTAL EXPENDITURES		\$ 205,000	\$ 205,000	\$ 352,334.74

CITY AND BOROUGH OF WRANGELL **ENTERPRISE FUNDS**
2025 ANNUAL BUDGET **ELECTRIC FUND**
Fund #70000 **DETAIL OF REVENUES & EXPENDITURES**

ELECTRIC FUND REVENUES		FY 2025 REQUESTED	FY 2025 APPROVED	FY25 Revenue YTD
70000 200 4101	PERS On-behalf Revenue	\$ 62,000	\$ 62,000	\$ -
70000 200 5010	Residential Kwh Sales	\$ 1,967,873	\$ 1,967,873	\$ 1,414,027.96
70000 200 5011	Small Commercial Kwh Sales	\$ 1,543,012	\$ 1,543,012	\$ 1,130,431.67
70000 200 5012	Large Commercial Kwh Sales	\$ 1,243,943	\$ 1,243,943	\$ 747,790.29
70000 200 5015	Fuel Surcharge	\$ 210,363	\$ 210,363	\$ 153,508.81
70000 200 5018	Labor Charges	\$ 2,399	\$ 2,399	\$ -
70000 200 5020	Electric fees & permits	\$ 5,946	\$ 5,946	\$ 1,209.92
70000 200 5021	Write-offs from Collections	\$ -	\$ -	\$ -
70000 200 5022	Service Charges	\$ 6,376	\$ 6,376	\$ 19,039.83
70000 200 5029	Write-off's Collected at City Hall	\$ 268	\$ 268	\$ 2,011.01
70000 200 5030	Equipment Rental	\$ -	\$ -	\$ -
70000 200 5031	Pole Rental	\$ 70,230	\$ 70,230	\$ -
70000 200 5032	Late Fees	\$ 14,684	\$ 14,684	\$ 10,424.96
70000 200 5033	Investment Income	\$ 175,000	\$ 175,000	\$ -
70000 200 5034	Material Sales	\$ 11,877	\$ 11,877	\$ -
70000 200 5035	SEAPA Rebate	\$ -	\$ -	\$ -
70000 200 5036	PERS Termination Liability	\$ 78,000	\$ 78,000	\$ 60,120.00
TOTAL WML&P REVENUES		\$ 5,391,970	\$ 5,391,970	\$ 3,538,564.45

ELECTRIC FUND ADMINISTRATIVE EXPENSES		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 ACTUAL	FY 2025 % EXPENSED
70000 201 6001	Salaries & Wages	\$ 133,121	\$ 133,121	\$ 46,915.37	35%
70000 201 6002	Temporary Wages	\$ -	\$ -	\$ -	0%
70000 201 6005	Overtime	\$ 143	\$ 143	\$ -	0%
70000 201 62XX	Employer Costs	\$ 71,342	\$ 71,342	\$ 27,054.15	38%
70000 201 7001	Materials & Supplies	\$ 7,500	\$ 7,500	\$ 39.98	1%
70000 201 7002	Facility Repair & Maintenance	\$ 2,500	\$ 2,500	\$ -	0%
70000 201 7008	Non-Capital Equipment	\$ 250	\$ 250	\$ -	0%
70000 201 7010	Vehicle Maintenance	\$ -	\$ -	\$ -	0%
70000 201 7100	Uniform, gear & clothing allowance	\$ -	\$ -	\$ -	0%
70000 201 7501	Utilities	\$ 30,000	\$ 30,000	\$ -	0%
70000 201 7502	Phone/Internet	\$ 6,535	\$ 6,535	\$ 7,166.07	110%
70000 201 7503	Information Technology	\$ 700	\$ 700	\$ -	0%
70000 202 7004	Postage & Shipping	\$ 1,500	\$ 1,500	\$ 388.21	26%
70000 201 7505	Travel & Training	\$ 2,000	\$ 2,000	\$ 2,017.80	101%
70000 201 7506	Publications & Advertising	\$ 1,500	\$ 1,500	\$ -	0%
70000 201 7507	Dues & Subscriptions	\$ 550	\$ 550	\$ -	0%
70000 201 7508	Insurance	\$ 61,713	\$ 61,713	\$ -	0%
70000 201 7509	Bank & Credit Card Fees	\$ 1,500	\$ 1,500	\$ -	0%
70000 201 7510	Engineering	\$ 10,000	\$ 10,000	\$ -	0%
70000 201 7515	Health & Safety Compliance	\$ 1,000	\$ 1,000	\$ -	0%
70000 201 7603	Charges from Finance	\$ 123,184	\$ 123,184	\$ 46,857.99	38%
70000 201 7629	Charges from Capital Facilities	\$ 7,560	\$ 7,560	\$ 60.25	1%
70000 201 7851	PERS Termination Liability Payment	\$ 80,000	\$ 80,000	\$ 36,996.96	46%
70000 201 7900	Capital Equipment	\$ -	\$ -	\$ -	0%
70000 201 7980	Bad Debt Expense	\$ -	\$ -	\$ 15,883.08	0%
TOTAL ADMINISTRATIVE EXPENSES		\$ 542,598	\$ 542,598	\$ 183,379.86	34%

ELECTRIC FUND GENERATION EXPENSES		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 ACTUAL	FY 2025 % EXPENSED
70000 202 6001	Salaries & Wages	\$ 98,136	\$ 98,136	\$ 71,872.00	73%
70000 202 6005	Overtime	\$ 5,640	\$ 5,640	\$ 768.25	14%
70000 202 62XX	Employer Costs	\$ 50,416	\$ 50,416	\$ 38,339.23	76%
70000 202 7001	Materials & Supplies	\$ 6,750	\$ 6,750	\$ 1,260.19	19%
70000 202 7002	Facility Repair & Maintenance	\$ 12,000	\$ 12,000	\$ 925.52	8%
70000 202 7004	Postage & Shipping	\$ 7,500	\$ 7,500	\$ 388.21	5%
70000 202 7008	Non-Capital Equipment	\$ 1,900	\$ 1,900	\$ -	0%
70000 202 7009	Equipment Repair & Maintenance	\$ 61,000	\$ 61,000	\$ 17,454.06	29%
70000 202 7016	Fuel & Oil - Generation	\$ 350,000	\$ 350,000	\$ 53,659.71	15%
70000 202 7017	Fuel - Heating	\$ -	\$ -	\$ 9,819.55	0%
70000 202 7018	Miscellaneous Tools	\$ 5,000	\$ 5,000	\$ -	0%
70000 202 7100	Uniform, gear & clothing allowance	\$ 750	\$ 750	\$ 500.00	67%
70000 202 7501	Utilities	\$ 2,000	\$ 2,000	\$ -	0%
70000 202 7505	Travel & Training	\$ 6,000	\$ 6,000	\$ -	0%
70000 202 7508	Insurance	\$ 14,740	\$ 14,740	\$ -	0%
70000 202 7510	Engineering	\$ -	\$ -	\$ -	0%
70000 202 7515	Permits, Inspections & Compliance	\$ 500	\$ 500	\$ 473.00	95%
70000 202 7519	Professional Services Contractual	\$ 5,000	\$ 5,000	\$ -	0%
70000 202 7629	Charges from Capital Facilities	\$ 11,053	\$ 11,053	\$ 121.22	1%
70000 202 7850	Hydroelectric Power Purchases	\$ 2,900,000	\$ 2,900,000	\$ 2,346,812.03	81%
70000 202 7900	Capital Equipment	\$ -	\$ -	\$ -	0%
TOTAL GENERATION EXPENSES		\$ 3,538,385	\$ 3,538,385	\$ 2,542,392.97	72%

ELECTRIC FUND DISTRIBUTION EXPENSES		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 ACTUAL	FY 2025 % EXPENSED
70000 203 6001	Salaries & Wages	\$ 184,234	\$ 184,234	\$ 253,253.93	137%
70000 203 6005	Overtime	\$ 11,734	\$ 11,734	\$ 4,269.64	36%
70000 203 62XX	Employer Costs	\$ 100,640	\$ 100,640	\$ 143,140.66	142%
70000 203 7001	Materials & Supplies	\$ 12,500	\$ 12,500	\$ 7,458.59	60%
70000 203 7004	Postage & Shipping	\$ 10,000	\$ 10,000	\$ 152.15	2%
70000 203 7008	Non-Capital Equipment (under \$5000)	\$ -	\$ -	\$ -	0%
70000 203 7009	Equipment Repair & Maintenance	\$ 600	\$ 600	\$ 685.91	114%
70000 203 7010	Vehicle Maintenance	\$ 11,000	\$ 11,000	\$ 2,510.85	23%
70000 203 7018	Miscellaneous Tools	\$ 1,000	\$ 1,000	\$ -	0%
70000 203 7033	Street lighting	\$ 6,500	\$ 6,500	\$ -	0%
70000 203 7100	Uniform, gear & clothing allowance	\$ 2,250	\$ 2,250	\$ 833.41	37%
70000 203 7501	Utilities	\$ -	\$ -	\$ -	0%
70000 203 7502	Phone/Internet	\$ -	\$ -	\$ -	0%
70000 203 7505	Travel & Training	\$ 20,000	\$ 20,000	\$ 8,143.07	41%
70000 203 7515	Permits, Inspections & Compliance	\$ 3,100	\$ 3,100	\$ 5,631.75	182%
70000 203 7519	Professional Services Contractual	\$ -	\$ -	\$ -	0%
70000 203 7621	Public Works Labor Charges	\$ -	\$ -	\$ -	0%
70000 203 7622	Charges from Garage	\$ 27,582	\$ 27,582	\$ 7,010.30	25%
70000 203 7900	Capital Equipment	\$ -	\$ -	\$ -	0%
70000 203 7910	Utility Poles	\$ 5,000	\$ 5,000	\$ -	0%
70000 203 7911	Transformers	\$ 8,500	\$ 8,500	\$ -	0%
70000 203 7912	Electric Line	\$ 15,000	\$ 15,000	\$ -	0%
70000 203 7913	Meters	\$ 5,000	\$ 5,000	\$ -	0%
70000 000 8900	Transfer to Residential Construction Fund	\$ -	\$ -	\$ -	0%
70000 000 8990	Transfer to WML&P CIP Fund	\$ 1,220,000	\$ 1,220,000	\$ -	0%
TOTAL DISTRIBUTION EXPENSES		\$ 1,644,640	\$ 1,644,640	\$ 433,090.26	26%

TOTAL REVENUES	\$ 5,391,970	\$ 5,391,970	\$ 3,538,564.45
TOTAL EXPENSES	\$ 5,725,622	\$ 5,725,622	\$ 3,158,863.09
TOTAL REVENUES OVER (EXPENSES)	\$ (333,652)	\$ (333,652)	\$ 379,701

**CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #72000**

**ENTERPRISE FUNDS
WATER FUND
DETAIL OF REVENUES &**

WATER FUND REVENUES		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 REVENUE
72000 000 4101	PERS On-behalf Revenue	\$ 7,500	\$ 7,500	\$ -
72000 300 5110	Water Sales	\$ 978,500	\$ 978,500	\$ 658,656.64
72000 300 5118	Labor Charges	\$ 5,000	\$ 5,000	\$ 2,300.00
72000 300 5149	Other Revenues	\$ -	\$ -	\$ -
72000 300 5550	Interest Revenue	\$ 102,419	\$ 102,419	\$ -
TOTAL REVENUES		\$ 1,093,419	\$ 1,093,419	\$ 660,956.64

WATER FUND GENERAL EXPENSES				FY 2025 ACTUAL	FY 2025 % EXPENSED
72000 301 7508	Insurance	\$ 11,903	\$ 11,903	\$ -	0%
72000 301 7603	Charges from Finance	\$ 62,406	\$ 62,406	\$ 17,571.75	28%
72000 301 7802	Revenue Bond Principal	\$ 12,767	\$ 12,767	\$ 10,100.57	79%
72000 301 7803	Revenue Bond Interest	\$ 3,772	\$ 3,772	\$ 2,069.54	55%
TOTAL GENERAL EXPENSES		\$ 90,848	\$ 90,848	\$ 29,741.86	33%

WATER TREATMENT OPERATING EXPENSES					
72000 302 6001	Salaries & Wages	\$ 130,788	\$ 130,788	\$ 106,328.47	81%
72000 302 6002	Temporary Wages	\$ -	\$ -	\$ -	0%
72000 302 6005	Overtime	\$ 13,983	\$ 13,983	\$ 38,695.07	277% New WTP OT
72000 302 6100	Employer Costs	\$ 64,182	\$ 64,182	\$ 70,901.61	110%
72000 302 7001	Materials & Supplies	\$ 11,500	\$ 11,500	\$ 11,384.60	99%
72000 302 7002	Facility Repair & Maintenance	\$ 15,000	\$ 15,000	\$ 380.44	3%
72000 302 7008	Non-Capital Expense	\$ 1,500	\$ 1,500	\$ -	0%
72000 302 7009	Equipment Repair & Maintenance	\$ 10,000	\$ 10,000	\$ 1,917.59	19%
72000 302 7010	Vehicle Maintenance	\$ 6,325	\$ 6,325	\$ 67.98	1%
72000 302 7011	Equipment Rental Expense	\$ -	\$ -	\$ -	0%
72000 302 7021	Water Treatment Chemicals	\$ 46,000	\$ 46,000	\$ 15,541.35	34%
72000 302 7100	Uniform, Gear & Clothing Allowance	\$ 1,250	\$ 1,250	\$ 251.39	20%
72000 302 7025	Water System Maintenance	\$ -	\$ -	\$ -	0%
72000 302 7501	Utilities	\$ 130,786	\$ 130,786	\$ 92,318.84	71%
72000 302 7502	Phone/Internet	\$ 3,592	\$ 3,592	\$ 3,948.42	110% Union Phone Stipends
72000 302 7505	Travel & Training	\$ 3,396	\$ 3,396	\$ 894.15	26%
72000 302 7506	Publications & Advertising	\$ 500	\$ 500	\$ -	0%
72000 302 7515	Permits, Inspections & Compliance	\$ 16,000	\$ 16,000	\$ 10,255.72	64%
72000 302 7519	Professional Services Contractual	\$ 250,000	\$ 250,000	\$ 45,398.92	18%
72000 302 7621	Public Works Labor Charges	\$ -	\$ -	\$ 16,789.12	0%
72000 302 7622	Charges from Garage	\$ 9,613	\$ 9,613	\$ 989.77	10%
72000 302 7629	Charges from Capital Facilities	\$ 5,670	\$ 5,670	\$ 121.22	2%
72000 302 7900	Capital Expenditures	\$ 50,000	\$ 50,000	\$ 39,032.06	78%
72000 000 8990	Transfer to Water CIP Fund	\$ -	\$ -	\$ -	0%
TOTAL WATER TREATMENT EXPENSES		\$ 770,086	\$ 770,086	\$ 455,216.72	59%

DISTRIBUTION OPERATING EXPENSES					
72000 303 7025	Distribution System Maintenance	\$ 45,000	\$ 45,000	\$ 35,573.11	79%
72000 303 7519	Professional Services Contractual	\$ 50,000	\$ 50,000	\$ -	0%
72000 303 7621	Public Works Labor Charges	\$ 43,277	\$ 43,277	\$ 10,151.81	23%
72000 303 7900	Capital Expenditures	\$ 135,000	\$ 135,000	\$ -	0%
72000 303 8900	Transfer to Residential Construction Fund	\$ -	\$ -	\$ -	0%
TOTAL DISTRIBUTION EXPENSES		\$ 273,277	\$ 273,277	\$ 45,724.92	17%

TOTAL REVENUES	\$ 1,093,419	\$ 1,093,419	\$ 660,956.64
TOTAL EXPENSES	\$ 1,134,211	\$ 1,134,211	\$ 530,683.50
REVENUES OVER (EXPENSES)	\$ (40,792)	\$ (40,792)	\$ 130,273

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

**ENTERPRISE FUNDS
PORT & HARBORS ADMIN DEPARTMENT**

Fund #74000

DETAIL OF EXPENDITURES

HARBOR ADMINISTRATIVE EXPENSES		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 ACTUAL	FY 2025 % EXPENSED
74000 401 6001	Salaries & Wages	\$ 164,594	\$ 164,594	\$ 134,437.12	82%
74000 401 6002	Temporary Wages	\$ 5,000	\$ 5,000	\$ -	0%
74000 401 6005	Overtime	\$ 1,603	\$ 1,603	\$ 726.28	45%
74000 401 6XXX	Employer Costs	\$ 89,410	\$ 89,410	\$ 75,729.36	85%
74000 401 7001	Materials & Supplies	\$ 5,700	\$ 5,700	\$ 2,396.28	42%
74000 401 7002	Facility Repair & Maintenance	\$ 20,700	\$ 20,700	\$ 8,085.72	39%
74000 401 7010	Vehicle Repair & Maintenance	\$ 10,250	\$ 10,250	\$ 1,313.75	13%
74000 401 7502	Phone/Internet	\$ 9,026	\$ 9,026	\$ 30,169.80	334%
74000 401 7503	Information Technology	\$ 8,751	\$ 8,751	\$ 4,423.94	51%
74000 401 7505	Travel & Training	\$ 12,995	\$ 12,995	\$ 8,898.13	68%
74000 401 7506	Publications & Advertising	\$ 5,800	\$ 5,800	\$ 6,240.00	108%
74000 401 7507	Memberships & Dues	\$ 2,200	\$ 2,200	\$ 2,435.00	111%
74000 401 7508	Insurance Expense	\$ 47,058	\$ 47,058	\$ -	0%
74000 401 7519	Professional Services Contractual	\$ 11,500	\$ 11,500	\$ 1,302.75	11%
74000 401 7576	Promotional	\$ 7,500	\$ 7,500	\$ 296.92	4%
74000 401 7603	Charges from Finance	\$ 56,377	\$ 56,377	\$ 17,571.75	31%
74000 401 7622	Charges from Garage	\$ 48,471	\$ 48,471	\$ -	0%
74000 401 7629	Charges from Capital Facilities	\$ 5,670	\$ 5,670	\$ 121.22	2%
TOTAL ADMINISTRATIVE		\$ 512,605	\$ 512,605	\$ 294,148.02	57%

Due to GCI/Security Cameras, Issue has been resolved

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

**CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #74010**

**ENTERPRISE FUNDS
HARBOR FUND
DETAIL OF REVENUES &**

HARBOR FUND REVENUES		FY 2025 REQUESTED	FY 2025 APPROVED	FY25 REVENUE
74010 000 4101	PERS On-behalf Revenue	\$ 12,000	\$ 12,000	\$ -
74010 000 4190	Shared Fisheries Bus. Tax	\$ 3,000	\$ 3,000	\$ -
74010 000 4191	Raw Fisheries Bus. Tax	\$ 150,000	\$ 150,000	\$ 121,015.81
74010 000 5200	Annual Stall Rent	\$ 659,313	\$ 659,313	\$ 688,609.85
74010 000 5201	Meyers Chuck Moorage	\$ 500	\$ 500	\$ 69.00
74010 000 5202	Transient Moorage	\$ 145,000	\$ 160,000	\$ 178,769.25
74010 000 5203	Transient Electrical Fees	\$ 25,000	\$ 25,000	\$ 10,846.99
74010 000 5204	Hoist Revenue	\$ 7,500	\$ 5,000	\$ 6,460.00
74010 000 5205	Boat Launch Fees	\$ 9,000	\$ 9,000	\$ 8,304.00
74010 000 5206	Grid fees/Pressure Wash	\$ -	\$ -	\$ -
74010 000 5207	Garbage Charges*	\$ 100	\$ 100	\$ -
74010 000 5208	Wait List Deposit	\$ 50	\$ 50	\$ 983.44
74010 000 5209	Cruise Water Connection	\$ -	\$ -	\$ -
74010 000 5210	Penalties & Late Fees	\$ 9,000	\$ 9,000	\$ 17,714.76
74010 000 5212	Liveaboard Fees	\$ 20,030	\$ 20,000	\$ 13,955.84
74010 000 5221	Harbor Miscellaneous Expense`	\$ 100	\$ 100	\$ 17,302.99
74010 000 5224	Labor Charges	\$ 3,000	\$ 3,000	\$ 1,730.68
74010 000 5234	Material Sales	\$ -	\$ -	\$ -
74010 000 5240	Storage*	\$ -	\$ -	\$ -
74010 000 5550	Interest Income	\$ -	\$ -	\$ -
TOTAL HARBOR REVENUES		\$ 1,043,593	\$ 1,056,063	\$ 1,065,762.61

HARBOR FUND EXPENSES TRANSFERS-OUT				FY 2025 ACTUAL	FY 2025 % EXPENSED
74010 000 6001	Salaries & Wages	\$ 160,852	\$ 160,852	\$ 131,765.08	82%
74010 000 6002	Temporary Wages (Summer)	\$ 37,968	\$ 37,968	\$ 8,027.50	21%
74010 000 6005	Overtime	\$ 11,555	\$ 11,555	\$ 7,280.12	63%
74010 000 6100	Employer Costs	\$ 132,275	\$ 132,275	\$ 87,181.94	66%
74010 000 7001	Materials & Supplies	\$ 8,500	\$ 8,500	\$ 7,383.56	87%
74010 000 7002	Facility Repair & Maintenance	\$ 45,000	\$ 45,000	\$ 34,509.03	77%
74010 000 7004	Postage and Shipping	\$ 2,500	\$ 2,500	\$ 239.80	10%
74010 000 7008	Non-capital Equipment	\$ 6,000	\$ 6,000	\$ 3,111.22	52%
74010 000 7009	Equipment Repair & Maintenance	\$ 7,200	\$ 7,200	\$ 4,754.90	66%
74010 000 7010	Vehicle Maintenance	\$ -	\$ -	\$ -	0%
74010 000 7013	Rental Expense (parking lot)	\$ 6,023	\$ 6,023	\$ 6,023.04	100%
74010 000 7015	Fuel Expense	\$ 2,125	\$ 2,125	\$ 1,408.35	66%
74010 000 7100	Uniform, gear & clothing allowance	\$ 2,000	\$ 2,000	\$ 1,418.00	71%
74010 000 7501	Utilities	\$ 51,333	\$ 51,333	\$ 29,211.91	57%
74010 000 7505	Travel & Training	\$ -	\$ -	\$ 695.71	0%
74010 000 7507	Memberships & Dues	\$ 200	\$ 200	\$ 585.00	293%
74010 000 7519	Professional Services	\$ 10,000	\$ 10,000	\$ 769.83	8%
74010 000 7556	Harbors Property Lease	\$ -	\$ -	\$ -	0%
74010 000 7515	Permits, Inspections & Compliance	\$ -	\$ -	\$ -	0%
74010 000 7601	Charges from Harbor Administration	\$ 256,303	\$ 256,303	\$ -	0%
74010 000 7622	Charges from Garage	\$ -	\$ -	\$ 6,811.96	0%
74010 000 7860	Derelect vessel disposal	\$ 25,000	\$ 25,000	\$ 2,504.32	10%
74010 000 7861	Harbor Hoist Expenditures*	\$ 11,100	\$ 11,100	\$ 2,234.16	20%
74010 000 7862	Meyers Chuck Expenditures	\$ 5,000	\$ 5,000	\$ -	0%
74010 000 7900	Capital Expenditures	\$ 50,000	\$ 50,000	\$ 31,342.00	63%
74010 000 7980	Bad Debt Expense	\$ 25,000	\$ 25,000	\$ 34,375.43	138%
74010 000 8900	Transfer (out) to Other Port & Harbor Fund	\$ 1,782,314	\$ 1,782,314	\$ 1,336,735.77	75%
TOTAL HARBOR EXPENSES		\$ 2,638,248	\$ 2,638,248	\$ 1,738,368.63	66%

HARBOR REVENUES	\$ 1,043,593	\$ 1,056,063	\$ 1,065,762.61
HARBOR EXPENSES & TRANSFERS-OUT	\$ 2,638,248	\$ 2,638,248	\$ 1,738,368.63
REVENUES OVER (EXPENSES)	\$ (1,594,655)	\$ (1,582,185)	\$ (672,606.02)

**CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #74020**

**ENTERPRISE FUNDS
PORT FUND
DETAIL OF REVENUES &**

PORT FUND REVENUES		FY 2025 REQUESTED	FY 2025 APPROVED	FY25 REVENUE
74020 000 4101	PERS On-behalf Revenue	\$ 5,000	\$ 5,000	\$ -
74020 000 5110	Port Water Sales	\$ 4,500	\$ 4,500	\$ 5,666.10
74020 000 5224	Labor Charges	\$ 15,000	\$ 15,000	\$ 14,976.69
74020 000 5240	Storage	\$ 85,000	\$ 85,000	\$ 65,446.78
74020 000 5241	Wharfage	\$ 40,000	\$ 40,000	\$ 35,435.22
74020 000 5242	Dockage	\$ 85,500	\$ 85,500	\$ 70,309.34
74020 000 5243	Port Development Fees	\$ 70,000	\$ 70,000	\$ 45,967.54
74020 000 5244	Port Transient Fees	\$ -	\$ -	\$ -
74020 000 5245	Cruise Garbage & Water Charges	\$ 6,500	\$ 6,500	\$ 8,091.05
74020 000 5246	Commercial Passenger Wharfage	\$ 65,000	\$ 65,000	\$ 91,723.00
74020 000 5550	Interest Revenue	\$ 20,000	\$ 20,000	\$ -
TOTAL REVENUES		\$ 396,500	\$ 396,500	\$ 337,615.72

PORT FUND EXPENSES				FY 2025 ACTUAL	FY 2025 % EXPENSED
74020 000 6001	Salaries & Wages	\$ 47,622	\$ 47,622	\$ 195.00	0%
74020 000 6002	Temporary Wages	\$ 15,000	\$ 15,000	\$ 1,744.88	12%
74020 000 6005	Overtime	\$ 1,368	\$ 1,368	\$ 1,187.23	87%
74020 000 6100	Employer Costs	\$ 24,792	\$ 24,792	\$ 1,001.68	4%
74020 000 7001	Materials & Supplies	\$ 5,000	\$ 5,000	\$ 1,441.45	29%
74020 000 7002	Facility Repair & Maintenance	\$ 65,000	\$ 65,000	\$ 23,315.71	36%
74020 000 7009	Equipment Repair & Maintenance	\$ 3,000	\$ 3,000	\$ 2,444.14	81%
74020 000 7010	Vehicle Maintenance	\$ -	\$ -	\$ -	0%
74020 000 7015	Fuel - Automotive	\$ 1,000	\$ 1,000	\$ -	0%
74020 000 7100	Uniform/Clothing Allowance	\$ 1,200	\$ 1,200	\$ 693.09	58%
74020 000 7501	Utilities	\$ 3,624	\$ 3,624	\$ 2,348.36	65%
74020 000 7505	Travel & Training	\$ 1,500	\$ 1,500	\$ -	0%
74020 000 7508	Insurance	\$ 7,812	\$ 7,812	\$ -	0%
74020 000 7519	Professional Services Contractual	\$ 10,000	\$ 10,000	\$ 1,575.67	16%
74020 000 7601	Charges from Harbor Administration	\$ 102,521	\$ 102,521	\$ 76,890.79	75%
74020 000 7900	Capital Expenditures	\$ -	\$ -	\$ -	0%
TOTAL EXPENSES		\$ 289,439	\$ 289,439	\$ 112,838.00	39%

PORT FUND REVENUES	\$ 396,500	\$ 396,500	\$ 337,615.72
PORT FUND EXPENSES	\$ 289,439	\$ 289,439	\$ 112,838.00
REVENUES OVER (EXPENSES)	\$ 107,061	\$ 107,061	\$ 224,777.72

**CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #74030**

**ENTERPRISE FUNDS
MARINE SERVICE CENTER FUND
DETAIL OF REVENUES &**

MARINE SERVICE CENTER REVENUES		FY 2025 REQUESTED	FY 2025 APPROVED	FY25 REVENUE
74030 000 4101	PERS On-behalf Revenue	\$ 7,000	\$ 7,000	\$ -
74030 000 4974	Transfer from Port & Harbors	\$ -	\$ -	\$ -
74030 000 5224	Labor Charges	\$ -	\$ -	\$ 613.58
74030 000 5234	Surplus & Material Sales	\$ -	\$ -	\$ -
74030 000 5240	Yard Storage	\$ 49,921	\$ 49,921	\$ 7,283.83
74030 000 5250	Travel Lift Fees	\$ 206,000	\$ 206,000	\$ 128,406.55
74030 000 5251	Environmental Fees	\$ 8,994	\$ 8,994	\$ 8,352.52
74030 000 5253	Long-term Storage	\$ 98,601	\$ 98,601	\$ 138,495.49
74030 000 5254	Work-area Storage	\$ 147,951	\$ 147,951	\$ 142,231.76
74030 000 5255	Electric Revenue	\$ 20,000	\$ 20,000	\$ 12,469.76
74030 000 5256	Yard Leases	\$ 72,447	\$ 72,447	\$ 57,415.84
74030 000 5258	Travel Lift Inspection	\$ 3,201	\$ 3,201	\$ 7,463.61
74030 000 5550	Interest Revenue	\$ 29,200	\$ 29,200	\$ -
TOTAL MSC REVENUES		\$ 643,315	\$ 643,315	\$ 502,733

MARINE SERVICE CENTER EXPENSES				FY 2025 ACTUAL	FY 2025 % EXPENSED
74030 000 6001	Salaries & Wages	\$ 127,109	\$ 127,109	\$ 84,985.30	67%
74030 000 6002	Temporary Wages	\$ -	\$ -	\$ -	0%
74030 000 6005	Overtime	\$ 13,410	\$ 13,410	\$ 3,983.91	30%
74030 000 6100	Employer Costs	\$ 54,712	\$ 54,712	\$ 60,722.16	111%
74030 000 7001	Materials & Supplies	\$ 7,000	\$ 7,000	\$ 2,569.23	37%
74030 000 7002	Facility Repair & Maintenance	\$ 22,000	\$ 22,000	\$ 1,898.79	9%
74030 000 7004	Postage & Shipping	\$ -	\$ -	\$ -	0%
74030 000 7008	Non-Capital Equipment*	\$ 8,000	\$ 8,000	\$ 128.72	2%
74030 000 7009	Equipment Repair & Maint.	\$ 40,000	\$ 40,000	\$ 21,671.86	54%
74030 000 7010	Vehicle Maintenance	\$ 1,000	\$ 1,000	\$ 1,940.83	194%
74030 000 7015	Fuel - Automotive	\$ 9,500	\$ 9,500	\$ 3,869.86	41%
74030 000 7100	Uniform, Gear, Clothing	\$ 1,600	\$ 1,600	\$ 693.10	43%
74030 000 7501	Utilities	\$ 16,815	\$ 16,815	\$ 13,814.80	82%
74030 000 7505	Travel & Training	\$ 400	\$ 400	\$ -	0%
74030 000 7507	Memberships & Dues	\$ 750	\$ 750	\$ -	0%
74030 000 7508	Insurance	\$ 28,321	\$ 28,321	\$ -	0%
74030 000 7519	Professional/Contractual Services	\$ 20,000	\$ 20,000	\$ 15,550.00	78%
74030 000 7601	Charges from Administration	\$ 153,782	\$ 153,782	\$ 115,336.18	75%
74030 000 7860	Derelict Vessel Disposal	\$ 25,000	\$ 25,000	\$ -	0%
74030 000 7900	Capital Equipment	\$ -	\$ -	\$ -	0%
TOTAL MSC EXPENSES		\$ 529,399	\$ 529,399	\$ 327,165	62%

MSC REVENUES	\$ 643,315	\$ 643,315	\$ 502,733
MSC EXPENSES	\$ 529,399	\$ 529,399	\$ 327,165
REVENUES OVER (EXPENSES)	\$ 113,916	\$ 113,916	\$ 175,568

CITY AND BOROUGH OF WRANGELL
 2025 ANNUAL BUDGET
 Fund #76000

ENTERPRISE FUNDS
 SEWER FUND
 DETAIL OF REVENUES & EXPENDITURES

SEWER FUND REVENUES		FY 2025 REQUESTED	FY 2025 APPROVED	FY25 REVENUE
76000 000 4101	PERS On-behalf Revenue	\$ 7,000	\$ 7,000	\$ -
76000 500 5301	User Fees	\$ 782,800	\$ 782,800	\$ 526,550.14
76000 500 4600	Miscellaneous Revenues	\$ -	\$ -	\$ 50,000.00
76000 500 5550	Interest Revenue	\$ 42,783	\$ 42,783	\$ -
TOTAL SEWER REVENUES		\$ 832,583	\$ 832,583	\$ 576,550

SEWER FUND ADMINISTRATIVE EXPENSES				FY 2025 ACTUAL	FY 2025 % EXPENSED
76000 501 7508	Insurance	\$ 9,127	\$ 9,127	\$ -	0%
76000 501 7603	Charges from Finance	\$ 62,406	\$ 62,406	\$ 17,571.75	28%
76000 501 7802	Revenue Bond Principal	\$ 1,730	\$ 1,730	\$ 883.74	51%
76000 501 7803	Revenue Bond Interest	\$ 1,516	\$ 1,516	\$ 739.26	49%
TOTAL ADMINISTRATIVE EXPENSES		\$ 74,779	\$ 74,779	\$ 19,195	26%

TREATMENT PLANT EXPENSES					
76000 502 6001	Salaries & Wages	\$ 130,467	\$ 130,467	\$ 99,905.90	77%
76000 502 6005	Overtime	\$ 12,939	\$ 12,939	\$ 7,971.43	62%
76000 502 6100	Employer Costs	\$ 82,922	\$ 82,922	\$ 7,657.19	9%
76000 502 7001	Materials & Supplies	\$ 17,500	\$ 17,500	\$ -	0%
76000 502 7002	Facility Repair & Maintenance	\$ 12,500	\$ 12,500	\$ -	0%
76000 502 7004	Postage and Shipping	\$ -	\$ -	\$ -	0%
76000 502 7010	Vehicle Maintenance	\$ 5,000	\$ 5,000	\$ -	0%
76000 502 7015	Fuel & Oil - Automotive	\$ 2,900	\$ 2,900	\$ -	0%
76000 502 7025	WTP System Equipment & Maintenance	\$ 7,500	\$ 7,500	\$ -	0%
76000 502 7100	Uniform, Gear & Clothing Allowance	\$ 2,000	\$ 2,000	\$ 489.96	24%
76000 502 7501	Utilities	\$ 72,596	\$ 72,596	\$ 53,685.47	74%
76000 502 7502	Phone/Internet	\$ 4,500	\$ 4,500	\$ 3,390.27	75%
76000 502 7505	Travel & Training	\$ -	\$ -	\$ 915.00	0%
76000 502 7515	Permits, Inspections & Compliance	\$ 15,600	\$ 15,600	\$ 15,421.26	99%
76000 502 7517	Freight & Shipping	\$ 4,000	\$ 4,000	\$ -	0%
76000 502 7519	Professional/Contractual Services	\$ 35,000	\$ 35,000	\$ 3,301.91	9%
76000 502 7621	Public Works Labor Charges	\$ 53,816	\$ 53,816	\$ -	0%
76000 502 7622	Charges from Garage	\$ 10,947	\$ 10,947	\$ 4,838.89	44%
76000 502 7629	Charges from Capital Facilities	\$ 5,670	\$ 5,670	\$ 121.23	2%
76000 502 7900	Capital Expenses	\$ -	\$ -	\$ 3,734.18	0%
TREATMENT PLANT EXPENSES		\$ 475,859	\$ 475,859	\$ 201,433	42%

COLLECTION SYSTEM EXPENSES					
76000 503 6001	Salaries & Wages	\$ -	\$ -	\$ 3,986.15	-
76000 503 6005	Overtime	\$ -	\$ -	\$ 3,389.46	-
76000 503 6100	Employer Costs	\$ -	\$ -	\$ -	-
76000 503 7025	Collection System Maintenance	\$ 117,000	\$ 117,000	\$ 26,611.11	23%
76000 503 7621	Public Works Labor Charges	\$ 53,816	\$ 53,816	\$ 8,564.01	16%
76000 503 7900	Capital Expenses	\$ 75,000	\$ 75,000	\$ -	0%
76000 503 8900	Transfer to Residential Construction Fund	\$ -	\$ -	\$ -	0%
76000 503 8990	Transfer to Sewer CIP Fund	\$ 40,000	\$ 40,000	\$ 30,000.00	75%
COLLECTION SYSTEM EXPENSES		\$ 285,816	\$ 285,816	\$ 72,551	25%

TOTAL REVENUES	\$ 832,583	\$ 832,583	\$ 576,550
TOTAL EXPENSES	\$ (836,455)	\$ (836,455)	\$ (293,178)
TOTAL CHANGE IN NET POSITION	\$ (3,872)	\$ (3,872)	\$ 283,371.97

**CITY AND BOROUGH OF WRANGELL
2025 ANNUAL BUDGET
Fund #78000**

**ENTERPRISE FUNDS
SANITATION FUND
DETAIL OF REVENUES & EXPENDITURES**

		FY 2025 REQUESTED	FY 2025 APPROVED	FY25 REVENUE
SANITATION FUND REVENUES				
78000 000 4101	PERS On-behalf Revenue	\$ 7,500	\$ 7,500	\$ -
78000 600 5401	User Fees	\$ 906,400	\$ 906,400	\$ 614,909.85
78000 600 5410	Landfill Revenue	\$ 35,000	\$ 35,000	\$ 25,953.93
78000 600 5415	Recycle Revenue	\$ 5,000	\$ 5,000	\$ -
78000 600 5550	Interest Revenue	\$ 40,000	\$ 40,000	\$ -
78000 600 4999	DCRA-LGLR Grant Revenue (Garbage	\$ -	\$ -	\$ -
TOTAL SANITATION REVENUES		\$ 993,900	\$ 993,900	\$ 640,864

		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 ACTUAL	FY 2025 % EXPENSED
SANITATION FUND AMINISTRATIVE EXPENSES					
78000 601 7505	Travel & Training	\$ 10,000	\$ 10,000	\$ 7,539.60	75%
78000 601 7508	Insurance	\$ 12,785	\$ 12,785	\$ -	0%
78000 601 7603	Charges from Finance	\$ 58,377	\$ 58,377	\$ 17,571.75	30%
TOTAL ADMINISTRATIVE EXPENSES		\$ 81,162	\$ 81,162	\$ 25,111	31%

		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 ACTUAL	FY 2025 % EXPENSED
SANITATION FUND COLLECTION EXPENSES					
78000 602 6001	Salaries & Wages	\$ 59,859	\$ 59,859	\$ 43,876.16	73%
78000 602 6005	Overtime	\$ 3,440	\$ 3,440	\$ 1,444.20	42%
78000 602 6100	Employer Costs	\$ 37,100	\$ 37,100	\$ 37,571.53	101% Vacation Cashouts
78000 602 7001	Materials & Supplies	\$ 500	\$ 500	\$ -	0%
78000 602 7004	Postage	\$ -	\$ -	\$ -	0%
78000 602 7010	Vehicle Maintenance	\$ 50,000	\$ 50,000	\$ 5,819.15	12%
78000 602 7015	Fuel & Oil - Automotive	\$ -	\$ -	\$ -	0%
78000 602 7100	Uniform, Gear & Clothing Allowance	\$ 1,500	\$ 1,500	\$ 738.08	49%
78000 602 7621	Public Works Labor Charges	\$ 17,939	\$ 17,939	\$ -	0%
78000 602 7622	Charges from Garage	\$ 63,306	\$ 63,306	\$ 4,756.70	8%
78000 602 7844	Dumpsters	\$ 15,000	\$ 15,000	\$ 574.14	4%
TOTAL COLLECTION EXPENSES		\$ 248,644	\$ 248,644	\$ 94,780	38%

		FY 2025 REQUESTED	FY 2025 APPROVED	FY 2025 ACTUAL	FY 2025 % EXPENSED
SANITATION FUND SOLID WASTE TRANSFER STATION EXPENSES					
78000 603 6001	Salaries & Wages	\$ 114,029	\$ 114,029	\$ 97,688.70	86%
78000 603 6002	Temporary Wages	\$ -	\$ -	\$ -	0%
78000 603 6005	Overtime	\$ 6,553	\$ 6,553	\$ 4,909.54	75%
78000 603 6100	Employer Costs	\$ 69,293	\$ 69,293	\$ 70,450.47	102% Vacation Cashouts
78000 603 7001	Materials & Supplies	\$ 3,000	\$ 3,000	\$ 7,667.15	256% Baler Parts
78000 603 7002	Facility Repair & Maintenance	\$ 4,700	\$ 4,700	\$ 5,228.74	111% Door Repair
78000 603 7004	Postage and Shipping	\$ -	\$ -	\$ -	0%
78000 603 7008	Non-capital Equipment	\$ -	\$ -	\$ -	0%
78000 603 7010	Vehicle Maintenance	\$ 21,000	\$ 15,000	\$ 7,782.03	52%
78000 603 7011	Equipment Rental	\$ -	\$ -	\$ -	0%
78000 603 7018	Miscellaneous Tools	\$ -	\$ -	\$ -	0%
78000 603 7501	Utilities	\$ 5,125	\$ 5,125	\$ 3,016.84	59%
78000 603 7502	Phone/Internet	\$ 1,608	\$ 1,608	\$ 1,171.26	73%
78000 603 7515	Permits, Inspections & Compliance	\$ 1,000	\$ 1,000	\$ 1,569.65	157%
78000 603 7519	Professional Services Contractual	\$ 8,250	\$ 8,250	\$ 3,717.20	45%
78000 603 7621	Public Works Labor Charges	\$ 6,327	\$ 6,327	\$ -	0%
78000 603 7622	Charges from Garage	\$ -	\$ -	\$ 834.14	0%
78000 603 7629	Charges from Capital Facilities	\$ 7,560	\$ 7,560	\$ 60.97	1%
78000 603 7840	Solid Waste Shipping & Disposal	\$ 385,000	\$ 360,000	\$ 254,532.22	71%
78000 603 7841	Hazardous Waste Management	\$ 26,000	\$ 26,000	\$ -	0%
78000 603 7842	Recycle Costs	\$ -	\$ -	\$ -	0%
78000 603 7900	Capital Expenditures	\$ 50,000	\$ 25,000	\$ -	0%
78000 603 8990	Transfer to Capital Projects Fund	\$ 225,000	\$ 225,000	\$ -	0%
TOTAL SOLID WASTE TRANSFER STATION EXPENSES		\$ 934,446	\$ 878,446	\$ 458,629	52%

TOTAL REVENUES	\$ 993,900	\$ 993,900	\$ 640,863.78
TOTAL EXPENSES	\$ 1,264,252	\$ 1,208,252	\$ 578,520.22
TOTAL CHANGE IN NET POSITION	\$ (270,352)	\$ (214,352)	\$ 62,344

CITY & BOROUGH OF WRANGELL

FINANCE DEPARTMENT REPORT

April 22nd, 2025



Item b.

MEMORANDUM

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

CC: MASON VILLARMA, BOROUGH MANAGER

FROM: JACKSON POOL, FINANCE DIRECTOR

SUBJECT: UPDATE ON DELINQUENT SALES TAX

DATE: April 22nd, 2025

SALES TAX DELINQUENCY ENFORCEMENT

The City & Borough of Wrangell Finance Department has made significant progress in enforcing sales tax compliance and recovering delinquent revenue. Over the past 2 months, the Department has successfully recovered approximately **\$15,000** in delinquent sales tax from multiple local businesses previously out of compliance.

An additional **\$10,000+** in delinquent taxes has been identified, and the businesses responsible have been contacted to initiate the recovery process.

As part of our broader compliance initiative, the Finance Department is actively updating the Borough's master sales tax records to identify businesses that are either not registered with the City or have failed to remit taxes as required. To date, approximately **15 businesses** have been found to be out of compliance with local ordinances. We are currently working with each of these businesses to recover owed taxes and ensure they are brought into compliance going forward.

This ongoing effort reflects the Borough's commitment to enforcing local tax laws, improving compliance through education and outreach, and ensuring a fair and equitable system for all businesses operating within Wrangell. We will continue to monitor, audit, and update our records regularly to strengthen revenue collection and support essential public services.

Sincerely,

JACKSON POOL
Finance Director

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Item b.

Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10001-03	Timothy Gardner	\$0.00	\$71.77	\$0.00	\$0.00	\$0.00	\$0.00	\$71.77
10003-04	Silvia Greuter	\$0.00	\$220.66	\$0.00	\$0.00	\$0.00	\$0.00	\$220.66
10004-02	Taylor Transportati	\$0.00	\$917.38	\$0.00	\$0.00	\$0.00	\$0.00	\$917.38
10005-03	Taylor Transportati	\$0.00	\$148.13	\$0.00	\$0.00	\$0.00	\$0.00	\$148.13
10007-01	Jim Bailey	\$0.00	\$139.29	\$0.00	\$0.00	\$0.00	\$0.00	\$139.29
10008-01	Frank Young	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
10009-01	USDA C/O MetTel	\$0.00	\$43.76	\$0.00	\$0.00	\$0.00	\$0.00	\$43.76
10010-09	Michael Schwartz	\$0.00	\$313.97	\$393.36	\$50.00	\$0.00	\$0.00	\$757.33
10011-03	Shelterdeck Storage	\$0.00	\$85.92	\$0.00	\$0.00	\$0.00	\$0.00	\$85.92
10012-02	Gadd Enterprises LL	\$0.00	\$70.93	\$78.10	\$0.00	\$0.00	\$0.00	\$149.03
10013-01	USDA C/O MetTel	\$0.00	\$2,769.26	\$0.00	\$0.00	\$0.00	\$0.00	\$2,769.26
10014-01	USDA C/O MetTel	\$0.00	\$121.48	\$0.00	\$0.00	\$0.00	\$0.00	\$121.48
10015-01	DOT&PF-Div Of Facil	\$0.00	\$1,062.83	\$1,208.79	\$0.00	\$0.00	\$0.00	\$2,271.62
10016-05	Randy L Backman	\$0.00	\$413.86	\$0.00	\$0.00	\$0.00	\$0.00	\$413.86
10019-01	USDA C/O MetTel	\$0.00	\$136.84	\$0.00	\$0.00	\$0.00	\$0.00	\$136.84
10020-02	Muskeg Meadows	\$0.00	\$27.26	\$0.00	\$0.00	\$0.00	\$0.00	\$27.26
10021-02	Muskeg Meadows	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
10022-01	DOT&PF-Div Of Facil	\$0.00	\$697.16	\$715.51	\$0.00	\$0.00	\$0.00	\$1,412.67
10023-01	DOT&PF-Div Of Facil	\$0.00	\$961.66	\$1,143.00	\$0.00	\$0.00	\$0.00	\$2,104.66
10024-01	Sunrise Aviation In	\$0.00	\$339.45	\$0.00	\$0.00	\$0.00	\$0.00	\$339.45
10025-02	Alaska Airlines co	\$0.00	\$470.69	\$0.00	\$0.00	\$0.00	\$0.00	\$470.69
10026-01	Alaska Airlines co	\$0.00	\$2,179.62	\$0.00	\$0.00	\$0.00	\$0.00	\$2,179.62
10027-03	C&D Deliveries	\$0.00	\$685.13	\$814.34	\$0.00	\$0.00	\$0.00	\$1,499.47
10028-01	Temsco Helicopters	\$0.00	\$443.94	\$0.00	\$0.00	\$0.00	\$0.00	\$443.94
10029-02	Faa / Amz 110	\$0.00	\$708.00	\$0.00	\$0.00	\$0.00	\$0.00	\$708.00
10031-05	William Bloom	\$0.00	\$400.20	\$0.00	\$0.00	\$0.00	\$0.00	\$400.20
10034-04	Brenda Schwartz Yea	\$0.00	\$366.04	\$0.00	\$0.00	\$0.00	\$0.00	\$366.04
10036-02	Timothy Hunt	\$0.00	\$376.63	\$0.00	\$0.00	\$0.00	\$0.00	\$376.63
10038-03	Patrick McManus	\$0.00	\$399.68	\$732.39	\$0.00	\$0.00	\$0.00	\$1,132.07
10039-03	Billie Jo Younce	\$0.00	\$191.97	\$0.00	\$0.00	\$0.00	\$0.00	\$191.97
10041-07	Teresa R. Redman	\$0.00	\$319.35	\$339.47	\$314.90	\$0.00	\$0.00	\$973.72
10043-02	Marisa Fulgham	\$0.00	\$283.79	\$0.00	\$0.00	\$0.00	\$0.00	\$283.79
10044-05	Tyler Janssen	\$0.00	\$339.77	\$0.00	\$0.00	\$0.00	\$0.00	\$339.77
10045-01	Donna Mongeon	\$0.00	\$253.19	\$0.00	\$0.00	\$0.00	\$0.00	\$253.19
10048-02	Samantha Feller	\$0.00	\$394.25	\$0.00	\$0.00	\$0.00	\$0.00	\$394.25
10052-10	Ed Jasper	\$0.00	\$22.01	\$22.31	\$0.00	\$0.00	\$0.00	\$44.32
10053-01	Rinda Howell	\$0.00	\$310.42	\$338.67	\$0.00	\$0.00	\$0.00	\$649.09
63-16	Lexie Hayes	\$0.00	\$188.40	\$229.87	\$0.00	\$0.00	\$0.00	\$418.27

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10063-17	Les Woodward	\$0.00	\$40.52	\$0.00	\$0.00	\$0.00	\$0.00	\$40.52
10064-24	Laurie E Miller	\$0.00	\$0.00	\$0.00	(\$67.69)	\$0.00	\$0.00	(\$67.69)
10064-25	Les Woodward	\$0.00	\$128.06	\$126.81	\$90.10	\$0.00	\$0.00	\$344.97
10065-02	Nellmarie Rose Chur	\$0.00	\$396.97	\$474.24	\$0.00	\$0.00	\$0.00	\$871.21
10067-02	Mike Allen Jr	\$0.00	\$404.20	\$0.00	\$0.00	\$0.00	\$0.00	\$404.20
10070-01	Tom Gillen Sr.	\$0.00	\$239.86	\$0.00	\$0.00	\$0.00	\$0.00	\$239.86
10071-18	Jack R Liesch	\$0.00	\$13.35	\$0.00	\$0.00	\$0.00	\$0.00	\$13.35
10072-11	Charles Hillyard	\$0.00	\$102.93	\$0.00	\$0.00	\$0.00	\$0.00	\$102.93
10073-04	Aaron Angerman	\$0.00	\$472.75	\$235.39	\$0.00	\$0.00	\$0.00	\$708.14
10075-02	Charles Ercolin	\$0.00	\$10.70	\$0.00	\$0.00	\$0.00	\$0.00	\$10.70
10076-22	Erica T Maiquis	\$0.00	\$434.15	\$0.00	\$0.00	\$0.00	\$0.00	\$434.15
10077-20	Carol Anne Chisom	\$0.00	\$481.47	\$0.00	\$0.00	\$0.00	\$0.00	\$481.47
10078-01	Frank Churchill Sr	\$0.00	\$300.42	\$0.00	\$0.00	\$0.00	\$0.00	\$300.42
10079-03	Charles Ercolin	\$0.00	\$449.90	\$496.01	\$477.81	\$361.88	\$0.00	\$1,785.60
10080-15	Charles Ercolin	\$0.00	\$160.46	\$214.15	\$203.04	\$188.97	\$89.43	\$856.05
10081-02	Marjy Wood	\$0.00	\$327.51	\$0.00	\$0.00	\$0.00	\$0.00	\$327.51
10083-01	John Hall	\$0.00	\$130.70	\$0.00	\$0.00	\$0.00	\$0.00	\$130.70
10085-01	Laurie Broad	\$0.00	\$74.78	\$0.00	\$0.00	\$0.00	\$0.00	\$74.78
10087-06	Richard E Churchill	\$0.00	\$462.28	\$0.00	\$0.00	\$0.00	\$0.00	\$462.28
10089-01	Dave Andresen	\$0.00	\$397.29	\$0.00	\$0.00	\$0.00	\$0.00	\$397.29
10091-02	Erin Andresen	\$0.00	\$386.24	\$0.00	\$0.00	\$0.00	\$0.00	\$386.24
10095-07	James C. Nelson	\$0.00	\$505.71	\$595.72	\$0.00	\$0.00	\$0.00	\$1,101.43
10101-04	Clay Hammer	\$0.00	\$500.47	\$0.00	\$0.00	\$0.00	\$0.00	\$500.47
10102-22	Shaleen Kuntz	\$0.00	\$492.32	\$0.00	\$0.00	\$0.00	\$0.00	\$492.32
10103-16	Sara Gadd	\$0.00	\$500.20	\$0.00	\$0.00	\$0.00	\$0.00	\$500.20
10104-15	Daniel A Powers	\$0.00	\$398.44	\$0.00	\$0.00	\$0.00	\$0.00	\$398.44
10105-17	Tawney Crowley	\$0.00	\$425.12	\$0.00	\$0.00	\$0.00	\$0.00	\$425.12
10108-03	Dan Trail	\$0.00	\$275.12	\$314.11	\$0.00	\$0.00	\$0.00	\$589.23
10109-04	Mike Gedney	\$0.00	\$384.87	\$0.00	\$0.00	\$0.00	\$0.00	\$384.87
10112-02	Stephanie Cartwrigh	\$0.00	\$536.31	\$0.00	\$0.00	\$0.00	\$0.00	\$536.31
10113-02	William Bloom	\$0.00	\$174.49	\$0.00	\$0.00	\$0.00	\$0.00	\$174.49
10114-11	Dacee S Gustafson	\$0.00	\$409.99	\$494.02	\$446.74	\$0.00	\$0.00	\$1,350.75
10115-05	Shelby Smith	\$0.00	\$363.63	\$0.00	\$0.00	\$0.00	\$0.00	\$363.63
10116-18	Jacob Hammer	\$0.00	\$226.44	\$303.82	\$0.00	\$0.00	\$0.00	\$530.26
10117-06	Patricia Ann MacDon	\$0.00	\$123.24	\$0.00	\$0.00	\$0.00	\$0.00	\$123.24
10119-01	Richard W Lentz	\$0.00	\$277.81	\$0.00	\$0.00	\$0.00	\$0.00	\$277.81
10121-10	Dorthea Rooney	\$0.00	\$54.34	\$0.00	\$0.00	\$0.00	\$0.00	\$54.34
22-09	Kristina D Prescott	\$0.00	\$364.47	\$0.00	\$0.00	\$0.00	\$0.00	\$364.47

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10124-05	Michael Bahleda	\$0.00	\$357.93	\$0.00	\$0.00	\$0.00	\$0.00	\$357.93
10125-08	Donna J. McKay	\$0.00	\$4.34	\$138.10	\$195.68	\$114.91	\$0.00	\$453.03
10126-17	Kaytlyn C Bruce	\$0.00	\$45.16	\$0.00	\$0.00	\$0.00	\$0.00	\$45.16
10127-07	Lester Kuntz	\$0.00	\$376.90	\$323.16	\$0.00	\$0.00	\$0.00	\$700.06
10128-05	David Bryner	\$0.00	\$268.81	\$308.72	\$0.00	\$0.00	\$0.00	\$577.53
10129-07	Becky Bliss	\$0.00	\$431.23	\$0.00	\$0.00	\$0.00	\$0.00	\$431.23
10130-01	Danette Grover	\$0.00	\$237.74	\$0.00	\$0.00	\$0.00	\$0.00	\$237.74
10131-10	George R Otto	\$0.00	\$256.25	\$0.00	\$0.00	\$0.00	\$0.00	\$256.25
10132-19	Tony M Curtis	\$0.00	\$136.73	\$0.00	\$0.00	\$0.00	\$0.00	\$136.73
10134-08	Brandon Kenfield	\$0.00	\$11.90	\$11.90	\$176.27	\$0.00	\$0.00	\$200.07
10136-03	Amber L Hillberry	\$0.00	\$369.89	\$150.60	\$0.00	\$0.00	\$0.00	\$520.49
10137-05	Rita Harms	\$0.00	\$467.22	\$0.00	\$0.00	\$0.00	\$0.00	\$467.22
10138-03	Melanie Schilling	\$0.00	\$453.65	\$0.00	\$0.00	\$0.00	\$0.00	\$453.65
10139-05	Terree Lee Pino	\$0.00	\$420.13	\$0.00	\$0.00	\$0.00	\$0.00	\$420.13
10140-15	Michael J Lewis	\$0.00	\$333.77	\$323.69	\$206.52	\$0.00	\$0.00	\$863.98
10142-04	Tami Stuart	\$0.00	\$339.01	\$0.00	\$0.00	\$0.00	\$0.00	\$339.01
10144-11	John C Schroeder	\$0.00	\$443.65	\$0.00	\$0.00	\$0.00	\$0.00	\$443.65
10145-10	Elizabeth Wirt	\$0.00	\$286.85	\$0.00	\$0.00	\$0.00	\$0.00	\$286.85
10146-07	Jan M Baker-Dowdell	\$0.00	\$0.21	\$0.21	\$24.10	\$0.00	\$0.00	\$24.52
10146-08	Mary Shilts	\$0.00	\$314.58	\$0.00	\$0.00	\$0.00	\$0.00	\$314.58
10149-01	Donna J. McKay	\$0.00	\$219.37	\$0.00	\$0.00	\$0.00	\$0.00	\$219.37
10151-05	Perry Butler	\$0.00	\$268.55	\$41.25	\$0.00	\$0.00	\$0.00	\$309.80
10152-04	Guy Kalkins	\$0.00	\$500.22	\$0.00	\$0.00	\$0.00	\$0.00	\$500.22
10153-04	Pearl Elain Baker	\$0.00	\$286.71	\$0.00	\$0.00	\$0.00	\$0.00	\$286.71
10154-07	John Waddington	\$0.00	\$438.85	\$495.07	\$489.21	\$414.04	\$0.00	\$1,837.17
10155-02	Dawn Copeland	\$0.00	\$312.99	\$0.00	\$0.00	\$0.00	\$0.00	\$312.99
10156-04	Briana Schilling	\$0.00	\$415.65	\$0.00	\$0.00	\$0.00	\$0.00	\$415.65
10157-17	Michael Brewster	\$0.00	\$65.03	\$0.00	\$0.00	\$0.00	\$0.00	\$65.03
10159-01	Lisa Schultz	\$0.00	\$300.34	\$0.00	\$0.00	\$0.00	\$0.00	\$300.34
10160-06	Elizabeth Golding	\$0.00	\$245.32	\$271.91	\$12.37	\$0.00	\$0.00	\$529.60
10161-01	Alonso Degrande Jr	\$0.00	\$697.00	\$0.00	\$0.00	\$0.00	\$0.00	\$697.00
10162-04	Darin Crayne	\$0.00	\$267.38	\$0.00	\$0.00	\$0.00	\$0.00	\$267.38
10164-03	Mark Armstrong	\$0.00	\$960.67	\$0.00	\$0.00	\$0.00	\$0.00	\$960.67
10165-02	Theresa Allen	\$0.00	\$675.83	\$0.00	\$0.00	\$0.00	\$0.00	\$675.83
10167-02	Lanny Hamley	\$0.00	\$298.12	\$0.00	\$0.00	\$0.00	\$0.00	\$298.12
10168-02	Tamara Eastaugh	\$0.00	\$41.65	\$46.66	\$0.00	\$0.00	\$0.00	\$88.31
10169-02	Tamara Eastaugh	\$0.00	\$386.16	\$411.20	\$0.00	\$0.00	\$0.00	\$797.36
70-02	Priscilla Harvey	\$0.00	\$398.05	\$0.00	\$0.00	\$0.00	\$0.00	\$398.05

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10176-02	James Stough Jr	\$0.00	\$637.99	\$886.05	\$0.00	\$0.00	\$0.00	\$1,524.04
10177-17	Royce R Rath	\$0.00	\$249.29	\$272.24	\$0.00	\$0.00	\$0.00	\$521.53
10178-02	John Morse	\$0.00	\$455.07	\$0.00	\$0.00	\$0.00	\$0.00	\$455.07
10179-02	Roger Gregg	\$0.00	\$24.48	\$0.00	\$0.00	\$0.00	\$0.00	\$24.48
10181-04	Roger Gregg	\$0.00	\$159.61	\$0.00	\$0.00	\$0.00	\$0.00	\$159.61
10182-01	Patricia Overbay	\$0.00	\$426.16	\$0.00	\$0.00	\$0.00	\$0.00	\$426.16
10183-01	Keith Appleman	\$0.00	\$522.50	\$0.00	\$0.00	\$0.00	\$0.00	\$522.50
10184-08	Jamie L Wollman	\$0.00	\$314.03	\$0.00	\$0.00	\$0.00	\$0.00	\$314.03
10185-09	Amy Price	\$0.00	\$354.31	\$0.00	\$0.00	\$0.00	\$0.00	\$354.31
10186-01	Frank Warfel Jr	\$0.00	\$338.60	\$0.00	\$0.00	\$0.00	\$0.00	\$338.60
10187-03	Charles Biastoch	\$0.00	\$291.02	\$0.00	\$0.00	\$0.00	\$0.00	\$291.02
10188-02	Robbie Marshall	\$0.00	\$566.61	\$646.86	\$0.00	\$0.00	\$0.00	\$1,213.47
10189-02	Carmen Villarma	\$0.00	\$56.13	\$58.92	\$0.00	\$0.00	\$0.00	\$115.05
10191-04	Carmen Villarma	\$0.00	\$312.45	\$420.21	\$0.00	\$0.00	\$0.00	\$732.66
10192-07	Ken & Kimmie Smith	\$0.00	\$760.16	\$0.00	\$0.00	\$0.00	\$0.00	\$760.16
10194-27	Gablehouse Rentals	\$0.00	\$194.46	\$0.00	\$0.00	\$0.00	\$0.00	\$194.46
10195-12	Gablehouse Rentals	\$0.00	\$361.13	\$0.00	\$0.00	\$0.00	\$0.00	\$361.13
10196-21	Rebecca Jean Werber	\$0.00	\$278.23	\$0.00	\$0.00	\$0.00	\$0.00	\$278.23
10198-02	Salvation Army	\$0.00	\$715.54	\$0.00	\$0.00	\$0.00	\$0.00	\$715.54
10199-09	Mike Matney	\$0.00	\$226.43	\$0.00	\$0.00	\$0.00	\$0.00	\$226.43
10200-05	Mike Matney	\$0.00	\$47.44	\$0.00	\$0.00	\$0.00	\$0.00	\$47.44
10202-02	Wrangell Extended S	\$0.00	\$240.53	\$0.00	\$0.00	\$0.00	\$0.00	\$240.53
10203-02	Wrangell Extended S	\$0.00	\$372.99	\$0.00	\$0.00	\$0.00	\$0.00	\$372.99
10205-01	Dot & Pf	\$0.00	\$604.11	\$0.00	\$0.00	\$0.00	\$0.00	\$604.11
10206-03	Donna Paul	\$0.00	\$612.17	\$0.00	\$0.00	\$0.00	\$0.00	\$612.17
10208-01	GCI Cable Inc.	\$0.00	\$287.10	\$0.00	\$0.00	\$0.00	\$0.00	\$287.10
10210-18	Sea Level Seafoods	\$0.00	\$126.86	\$0.00	\$0.00	\$0.00	\$0.00	\$126.86
10211-01	Steve Murphy	\$0.00	\$278.50	\$0.00	\$0.00	\$0.00	\$0.00	\$278.50
10212-02	Patrick McMurren	\$0.00	\$540.22	\$651.83	\$491.92	\$0.00	\$0.00	\$1,683.97
10217-01	Priscilla Gail Otte	\$0.00	\$265.01	\$0.00	\$0.00	\$0.00	\$0.00	\$265.01
10219-02	Daniel E Churchill	\$0.00	\$459.30	\$0.00	\$0.00	\$0.00	\$0.00	\$459.30
10220-02	Frank Churchill Jr	\$0.00	\$323.16	\$0.00	\$0.00	\$0.00	\$0.00	\$323.16
10221-07	Holly Bashelier	\$0.00	\$285.32	\$0.00	\$0.00	\$0.00	\$0.00	\$285.32
10223-01	Vern Phillips	\$0.00	\$957.82	\$1,221.75	\$0.00	\$0.00	\$0.00	\$2,179.57
10225-01	Jonelle Bjorge	\$0.00	\$331.06	\$316.47	\$276.24	\$0.00	\$0.00	\$923.77
10226-09	Kimberly Szczatko	\$0.00	\$424.32	\$0.00	\$0.00	\$0.00	\$0.00	\$424.32
10227-02	Don Van Slyke	\$0.00	\$334.42	\$0.00	\$0.00	\$0.00	\$0.00	\$334.42
28-03	James Stough	\$0.00	\$281.90	\$0.00	\$0.00	\$0.00	\$0.00	\$281.90

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10229-02	McKenna L Harding	\$0.00	\$317.77	\$402.98	\$463.02	\$0.00	\$0.00	\$1,183.77
10230-02	Samuel R Privett II	\$0.00	\$351.59	\$0.00	\$0.00	\$0.00	\$0.00	\$351.59
10234-03	Raymond A Hayes	\$0.00	\$577.02	\$678.83	\$0.00	\$0.00	\$0.00	\$1,255.85
10236-02	Megan Powell	\$0.00	\$831.03	\$0.00	\$0.00	\$0.00	\$0.00	\$831.03
10238-09	Lora Laube	\$0.00	\$213.16	\$0.00	\$0.00	\$0.00	\$0.00	\$213.16
10239-16	Elsie Helen Hansen	\$0.00	\$213.82	\$0.00	\$0.00	\$0.00	\$0.00	\$213.82
10241-05	Jennifer Lee Dozier	\$0.00	\$17.38	\$0.00	\$0.00	\$0.00	\$0.00	\$17.38
10242-05	Ralph W Bolton	\$0.00	\$263.62	\$0.00	\$0.00	\$0.00	\$0.00	\$263.62
10243-22	Brook McHolland	\$0.00	\$371.42	\$0.00	\$0.00	\$0.00	\$0.00	\$371.42
10244-01	Denice C Armstrong	\$0.00	\$0.00	\$0.00	(\$1,985.50)	\$0.00	\$0.00	(\$1,985.50)
10245-01	Elsie Bailey	\$0.00	\$368.36	\$0.00	\$0.00	\$0.00	\$0.00	\$368.36
10246-03	Kelsey J Martinsen	\$0.00	\$341.10	\$0.00	\$0.00	\$0.00	\$0.00	\$341.10
10247-07	Erik L Scheib	\$0.00	\$268.44	\$0.00	\$0.00	\$0.00	\$0.00	\$268.44
10248-01	Ken Davidson Sr	\$0.00	\$817.13	\$0.00	\$0.00	\$0.00	\$0.00	\$817.13
10249-10	Mike Matney	\$0.00	\$564.16	\$0.00	\$0.00	\$0.00	\$0.00	\$564.16
10250-09	MCG Constructors	\$0.00	\$528.06	\$0.00	\$0.00	\$0.00	\$0.00	\$528.06
10251-01	Joe Kuntz	\$0.00	\$339.93	\$0.00	\$0.00	\$0.00	\$0.00	\$339.93
10252-01	Lurine McGee	\$0.00	\$148.79	\$0.00	\$0.00	\$0.00	\$0.00	\$148.79
10253-08	Sharlene Joseph	\$0.00	\$394.28	\$402.70	\$0.00	\$0.00	\$0.00	\$796.98
10254-08	Justin Churchill	\$0.00	\$239.43	\$279.64	\$149.32	\$0.00	\$0.00	\$668.39
10255-05	Thomas E Roland	\$0.00	\$570.90	\$0.00	\$0.00	\$0.00	\$0.00	\$570.90
10257-10	Christopher K Marti	\$0.00	\$339.19	\$0.00	\$0.00	\$0.00	\$0.00	\$339.19
10259-04	Rebekah Gile	\$0.00	\$509.39	\$0.00	\$0.00	\$0.00	\$0.00	\$509.39
10260-05	Travis Bangs	\$0.00	(\$5.68)	\$0.00	\$0.00	\$0.00	\$0.00	(\$5.68)
10260-06	Wrangell IGA Inc	\$0.00	\$290.37	\$0.00	\$0.00	\$0.00	\$0.00	\$290.37
10261-08	Travis Bangs	\$0.00	\$139.18	\$0.00	\$0.00	\$0.00	\$0.00	\$139.18
10261-09	Wrangell IGA Inc	\$0.00	\$70.75	\$0.00	\$0.00	\$0.00	\$0.00	\$70.75
10262-01	Rod Brown	\$0.00	\$579.46	\$0.00	\$0.00	\$0.00	\$0.00	\$579.46
10263-02	Mercedes Angerman R	\$0.00	\$209.52	\$0.00	\$0.00	\$0.00	\$0.00	\$209.52
10264-01	Mercedes D Angerman	\$0.00	\$593.54	\$0.00	\$0.00	\$0.00	\$0.00	\$593.54
10265-01	Mercedes D Angerman	\$0.00	\$17.64	\$0.00	\$0.00	\$0.00	\$0.00	\$17.64
10266-04	Deborah E Lancaster	\$0.00	\$467.69	\$0.00	\$0.00	\$0.00	\$0.00	\$467.69
10267-01	Oliver Buness	\$0.00	\$664.52	\$800.57	\$0.00	\$0.00	\$0.00	\$1,465.09
10268-01	Sumi J Angerman	\$0.00	\$340.57	\$383.03	\$0.00	\$0.00	\$0.00	\$723.60
10269-06	Richard Churchill	\$0.00	\$304.76	\$151.39	\$0.00	\$0.00	\$0.00	\$456.15
10270-02	Christy R Gardner	\$0.00	\$417.29	\$250.80	\$0.00	\$0.00	\$0.00	\$668.09
10274-01	US Post Office	\$0.00	\$3,119.45	\$0.00	\$0.00	\$0.00	\$0.00	\$3,119.45
75-05	Jon Abrahamson	\$0.00	\$283.65	\$0.00	\$0.00	\$0.00	\$0.00	\$283.65

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10276-01	Olga Norris	\$0.00	\$315.23	\$0.00	\$0.00	\$0.00	\$0.00	\$315.23
10277-02	Ottesen's Ace Hardw	\$0.00	\$1,606.15	\$0.00	\$0.00	\$0.00	\$0.00	\$1,606.15
10278-02	Ottesen's Ace Hardw	\$0.00	\$196.23	\$0.00	\$0.00	\$0.00	\$0.00	\$196.23
10279-01	Catholic Community	\$0.00	\$843.21	\$0.00	\$0.00	\$0.00	\$0.00	\$843.21
10280-03	AICS c/o Engie Insi	\$0.00	\$324.16	\$0.00	\$0.00	\$0.00	\$0.00	\$324.16
10281-03	AICS c/o Engie Insi	\$0.00	\$2,466.54	\$0.00	\$0.00	\$0.00	\$0.00	\$2,466.54
10282-07	Andrew Scambler	\$0.00	\$445.87	\$0.00	\$0.00	\$0.00	\$0.00	\$445.87
10283-02	Alaska Power Teleph	\$0.00	\$1,179.61	\$1,350.60	\$1,317.74	\$0.00	\$0.00	\$3,847.95
10285-01	Buness Brothers	\$0.00	\$416.60	\$0.00	\$0.00	\$0.00	\$0.00	\$416.60
10286-01	Jack Urata	\$0.00	\$359.80	\$0.00	\$0.00	\$0.00	\$0.00	\$359.80
10287-04	Angerman's Outlet	\$0.00	\$627.35	\$0.00	\$0.00	\$0.00	\$0.00	\$627.35
10288-01	Cruise Line Agencie	\$0.00	\$14.08	\$0.00	\$0.00	\$0.00	\$0.00	\$14.08
10289-02	Jethro Rentals	\$0.00	\$12.95	\$12.84	\$0.00	\$0.00	\$0.00	\$25.79
10290-01	Angerman's Inc.	\$0.00	\$1,282.52	\$0.00	\$0.00	\$0.00	\$0.00	\$1,282.52
10291-02	Angerman's Inc.	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
10292-05	North Star Ventures	\$0.00	\$2,058.47	\$0.00	\$0.00	\$0.00	\$0.00	\$2,058.47
10293-03	North Star Ventures	\$0.00	\$3,049.61	\$0.00	\$0.00	\$0.00	\$0.00	\$3,049.61
10295-03	North Star Ventures	\$0.00	\$747.74	\$0.00	\$0.00	\$0.00	\$0.00	\$747.74
10298-03	North Star Ventures	\$0.00	\$152.33	\$0.00	\$0.00	\$0.00	\$0.00	\$152.33
10300-05	Alaska Waters	\$0.00	\$452.40	\$0.00	\$0.00	\$0.00	\$0.00	\$452.40
10303-02	Samson Tug and Barg	\$0.00	\$871.04	\$0.00	\$0.00	\$0.00	\$0.00	\$871.04
10305-02	Samson Tug And Barg	\$0.00	\$199.02	\$0.00	\$0.00	\$0.00	\$0.00	\$199.02
10310-05	Wrangell Properties	\$0.00	\$832.31	\$0.00	\$0.00	\$0.00	\$0.00	\$832.31
10313-02	LNМ Services	\$0.00	\$455.80	\$0.00	\$0.00	\$0.00	\$0.00	\$455.80
10314-02	B.P.O.E.	\$0.00	\$2,147.92	\$0.00	\$0.00	\$0.00	\$0.00	\$2,147.92
10315-13	Wrangell Chamber Of	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$90.65)	(\$90.65)
10317-02	Wells Fargo Bank C/	\$0.00	\$725.92	\$855.52	\$0.00	\$0.00	\$0.00	\$1,581.44
10318-20	Arctic Chiropractic	\$0.00	\$431.42	\$0.00	\$0.00	\$0.00	\$0.00	\$431.42
10319-02	Arctic Chiropractic	\$0.00	\$349.33	\$0.00	\$0.00	\$0.00	\$0.00	\$349.33
10320-20	Arctic Chiropractic	\$0.00	\$484.53	\$0.00	\$0.00	\$0.00	\$0.00	\$484.53
10321-07	Wrangell Chamber Of	\$0.00	(\$90.65)	\$0.00	\$0.00	\$0.00	\$0.00	(\$90.65)
10323-15	John H Mason	\$0.00	\$371.54	\$408.10	\$0.00	\$0.00	\$0.00	\$779.64
10324-20	Darian T Burley	\$0.00	\$235.21	\$0.00	\$0.00	\$0.00	\$0.00	\$235.21
10325-34	WIMBERLEY-CURTIS IN	\$0.00	\$75.85	\$0.00	\$0.00	\$0.00	\$0.00	\$75.85
10326-20	Susan Boswell	\$0.00	\$223.93	\$0.00	\$0.00	\$0.00	\$0.00	\$223.93
10327-27	Virginia D Overton	\$0.00	\$190.08	\$0.00	\$0.00	\$0.00	\$0.00	\$190.08
10328-14	Brian Herman	\$0.00	\$130.10	\$0.00	\$0.00	\$0.00	\$0.00	\$130.10
29-13	WIMBERLEY-CURTIS IN	\$0.00	\$224.09	\$0.00	\$0.00	\$0.00	\$0.00	\$224.09

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10330-05	Wrangell Sentinel	\$0.00	\$231.60	\$0.00	\$0.00	\$0.00	\$0.00	\$231.60
10331-14	WIMBERLEY-CURTIS IN	\$0.00	\$83.25	\$0.00	\$0.00	\$0.00	\$0.00	\$83.25
10334-02	AICS c/o Engie Insi	\$0.00	\$531.74	\$0.00	\$0.00	\$0.00	\$0.00	\$531.74
10335-02	AICS c/o Engie Insi	\$0.00	\$611.94	\$0.00	\$0.00	\$0.00	\$0.00	\$611.94
10336-02	AICS c/o Engie Insi	\$0.00	\$832.20	\$0.00	\$0.00	\$0.00	\$0.00	\$832.20
10337-02	AICS c/o Engie Insi	\$0.00	\$190.61	\$0.00	\$0.00	\$0.00	\$0.00	\$190.61
10338-05	AICS c/o Engie Insi	\$0.00	\$322.56	\$0.00	\$0.00	\$0.00	\$0.00	\$322.56
10339-03	AICS c/o Engie Insi	\$0.00	\$51.86	\$0.00	\$0.00	\$0.00	\$0.00	\$51.86
10342-02	WIMBERLEY-CURTIS IN	\$0.00	\$45.26	\$0.00	\$0.00	\$0.00	\$0.00	\$45.26
10343-02	WIMBERLEY-CURTIS IN	\$0.00	\$154.24	\$0.00	\$0.00	\$0.00	\$0.00	\$154.24
10344-02	WIMBERLEY-CURTIS IN	\$0.00	\$119.16	\$0.00	\$0.00	\$0.00	\$0.00	\$119.16
10345-02	WIMBERLEY-CURTIS IN	\$0.00	\$249.05	\$0.00	\$0.00	\$0.00	\$0.00	\$249.05
10346-04	WIMBERLEY-CURTIS IN	\$0.00	\$369.46	\$0.00	\$0.00	\$0.00	\$0.00	\$369.46
10347-02	WIMBERLEY-CURTIS IN	\$0.00	\$74.59	\$0.00	\$0.00	\$0.00	\$0.00	\$74.59
10348-02	WIMBERLEY-CURTIS IN	\$0.00	\$34.56	\$0.00	\$0.00	\$0.00	\$0.00	\$34.56
10349-02	WIMBERLEY-CURTIS IN	\$0.00	\$36.57	\$0.00	\$0.00	\$0.00	\$0.00	\$36.57
10350-03	Massin Building Ren	\$0.00	\$704.68	\$0.00	\$0.00	\$0.00	\$0.00	\$704.68
10352-11	Cooper's Corner	\$0.00	\$640.05	\$0.00	\$0.00	\$0.00	\$0.00	\$640.05
10353-12	Drop Zone LLC	\$0.00	\$2.19	\$2.19	\$57.18	\$95.95	\$98.75	\$256.26
10353-13	Alisha Mora	\$0.00	\$300.34	\$0.00	\$0.00	\$0.00	\$0.00	\$300.34
10354-02	Drop Zone LLC	\$0.00	\$15.31	\$15.31	\$271.77	\$598.71	\$910.15	\$1,811.25
10354-03	Alisha Mora	\$0.00	\$672.48	\$0.00	\$0.00	\$0.00	\$0.00	\$672.48
10355-03	Totem Bar	\$0.00	\$1,278.23	\$0.00	\$0.00	\$0.00	\$0.00	\$1,278.23
10356-03	Totem Bar	\$0.00	\$712.95	\$0.00	\$0.00	\$0.00	\$0.00	\$712.95
10357-02	Michael A Firari Jr	\$0.00	\$331.96	\$0.00	\$0.00	\$0.00	\$0.00	\$331.96
10358-28	Michael D Hall	\$0.00	\$337.29	\$447.88	\$49.53	\$0.00	\$0.00	\$834.70
10359-27	Ronald R Simmons	\$0.00	\$326.06	\$0.00	\$0.00	\$0.00	\$0.00	\$326.06
10360-31	Seyon T Williams	\$0.00	\$240.02	\$0.00	\$0.00	\$0.00	\$0.00	\$240.02
10361-44	John R Meek	\$0.00	\$325.24	\$0.00	\$0.00	\$0.00	\$0.00	\$325.24
10362-02	Joy Dicey Phillips	\$0.00	\$80.31	\$59.30	\$0.00	\$0.00	\$0.00	\$139.61
10365-01	Stikine Drug	\$0.00	\$642.31	\$0.00	\$0.00	\$0.00	\$0.00	\$642.31
10368-30	Vadel A Baker	\$0.00	\$275.63	\$0.00	\$0.00	\$0.00	\$0.00	\$275.63
10369-23	Mercedes M Morgan	\$0.00	\$471.37	\$0.00	\$0.00	\$0.00	\$0.00	\$471.37
10370-16	Joshua Grunstein	\$0.00	\$101.02	\$288.10	\$0.00	\$0.00	\$0.00	\$389.12
10371-12	Bill Grover	\$0.00	\$399.80	\$0.00	\$0.00	\$0.00	\$0.00	\$399.80
10372-11	Jerry Massin	\$0.00	\$373.83	\$0.00	\$0.00	\$0.00	\$0.00	\$373.83
10373-16	Leigh Chandler	\$0.00	\$282.54	\$0.00	\$0.00	\$0.00	\$0.00	\$282.54
74-03	Massin Building Ren	\$0.00	\$13.61	\$0.00	\$0.00	\$0.00	\$0.00	\$13.61

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10375-04	Bill Grover	\$0.00	\$562.68	\$0.00	\$0.00	\$0.00	\$0.00	\$562.68
10376-03	Laughing Star Hobbi	\$0.00	\$362.25	\$0.00	\$0.00	\$0.00	\$0.00	\$362.25
10377-25	Claire M Froehlich	\$0.00	\$277.60	\$297.13	\$282.40	\$0.00	\$0.00	\$857.13
10378-17	Colette Czarnecki	\$0.00	\$267.10	\$0.00	\$0.00	\$0.00	\$0.00	\$267.10
10379-14	Sebabi S Leballo	\$0.00	\$347.22	\$0.00	\$0.00	\$0.00	\$0.00	\$347.22
10380-06	Syliva C Rooney	\$0.00	\$502.27	\$572.98	\$541.99	\$0.00	\$0.00	\$1,617.24
10381-12	Roger Purdy	\$0.00	(\$34.77)	\$0.00	\$0.00	\$0.00	\$0.00	(\$34.77)
10382-08	Nic Martin	\$0.00	\$704.67	\$756.56	\$716.59	\$0.00	\$0.00	\$2,177.82
10383-02	Diamond C	\$0.00	\$319.66	\$0.00	\$0.00	\$0.00	\$0.00	\$319.66
10386-01	First Bank	\$0.00	\$719.85	\$0.00	\$0.00	\$0.00	\$0.00	\$719.85
10387-02	Diamond C	\$0.00	\$231.69	\$0.00	\$0.00	\$0.00	\$0.00	\$231.69
10388-02	Diamond C	\$0.00	\$227.52	\$0.00	\$0.00	\$0.00	\$0.00	\$227.52
10389-02	AICS c/o Engie Insi	\$0.00	\$30.84	\$0.00	\$0.00	\$0.00	\$0.00	\$30.84
10390-02	AICS c/o Engie Insi	\$0.00	\$1,074.21	\$0.00	\$0.00	\$0.00	\$0.00	\$1,074.21
10393-02	Wrangell IGA Inc	\$0.00	\$6,710.55	\$6,930.36	\$0.00	\$0.00	\$0.00	\$13,640.91
10395-14	Spenser Dean Stavee	\$0.00	\$441.60	\$500.43	\$0.00	\$0.00	\$0.00	\$942.03
10397-03	James Edens	\$0.00	\$444.05	\$515.42	\$0.00	\$0.00	\$0.00	\$959.47
10400-13	Magnolia Beauty Bar	\$0.00	\$342.16	\$0.00	\$0.00	\$0.00	\$0.00	\$342.16
10401-02	Darren Newman	\$0.00	\$394.52	\$0.00	\$0.00	\$0.00	\$0.00	\$394.52
10402-05	Zak's Cafe	\$0.00	\$564.20	\$0.00	\$0.00	\$0.00	\$0.00	\$564.20
10403-06	Katherine George-By	\$0.00	\$271.04	\$0.00	\$0.00	\$0.00	\$0.00	\$271.04
10405-21	Noah N Grant	\$0.00	\$484.70	\$0.00	\$0.00	\$0.00	\$0.00	\$484.70
10407-11	Churchill Rental	\$0.00	\$141.19	\$0.00	\$0.00	\$0.00	\$0.00	\$141.19
10408-07	Joseph K Huke	\$0.00	\$144.19	\$0.00	\$0.00	\$0.00	\$0.00	\$144.19
10409-06	River's Mouth LLC	\$0.00	\$222.97	\$293.09	\$0.00	\$0.00	\$0.00	\$516.06
10410-25	Sharon E Gronlund	\$0.00	\$174.89	\$0.00	\$0.00	\$0.00	\$0.00	\$174.89
10411-21	Zee McManus	\$0.00	\$207.96	\$0.00	\$0.00	\$0.00	\$0.00	\$207.96
10412-08	Richard M. Johnson	\$0.00	\$221.66	\$65.65	\$0.00	\$0.00	\$0.00	\$287.31
10414-06	River's Mouth LLC	\$0.00	\$20.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.00
10415-01	GCI Cable Inc.	\$0.00	\$30.37	\$0.00	\$0.00	\$0.00	\$0.00	\$30.37
10416-01	Robert Wickman	\$0.00	\$355.70	\$0.00	\$0.00	\$0.00	\$0.00	\$355.70
10419-01	City Market Inc.	\$0.00	\$6,517.38	\$6,728.17	\$0.00	\$0.00	\$0.00	\$13,245.55
10420-01	The Bay Company	\$0.00	\$25.56	\$0.00	\$0.00	\$0.00	\$0.00	\$25.56
10422-02	City Market Inc.	\$0.00	\$581.38	\$643.37	\$0.00	\$0.00	\$0.00	\$1,224.75
10423-01	Sentry Hardware & M	\$0.00	\$992.05	\$1,027.23	\$0.00	\$0.00	\$0.00	\$2,019.28
10424-01	Sentry Hardware & M	\$0.00	\$1,215.38	\$1,759.21	\$0.00	\$0.00	\$0.00	\$2,974.59
10425-09	City Market Inc.	\$0.00	\$280.10	\$406.59	\$51.22	\$0.00	\$0.00	\$737.91
27-01	William Willard	\$0.00	\$349.72	\$0.00	\$0.00	\$0.00	\$0.00	\$349.72

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10428-04	Beth Heller Estate	\$0.00	\$324.66	\$357.50	\$0.00	\$0.00	\$0.00	\$682.16
10429-07	Wrangell Cooperativ	\$0.00	\$500.32	\$490.11	\$345.56	\$0.00	\$0.00	\$1,335.99
10431-01	Arrowhead Transfer	\$0.00	\$745.76	\$0.00	\$0.00	\$0.00	\$0.00	\$745.76
10432-01	Arrowhead Transfer	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
10441-02	Rayme's Bar Inc.	\$0.00	\$1,919.14	\$0.00	\$0.00	\$0.00	\$0.00	\$1,919.14
10442-24	Drew Eyon	\$0.00	\$457.74	\$0.00	\$0.00	\$0.00	\$0.00	\$457.74
10443-16	Trident Seafoods Co	\$0.00	\$205.36	\$0.00	\$0.00	\$0.00	\$0.00	\$205.36
10444-21	Vickie Black	\$0.00	\$242.48	\$246.99	\$244.72	\$242.18	\$240.91	\$1,217.28
10445-02	Anchor Property Man	\$0.00	\$138.97	\$0.00	\$0.00	\$0.00	\$0.00	\$138.97
10447-23	Anchor Property Man	\$0.00	\$53.62	\$0.00	\$0.00	\$0.00	\$0.00	\$53.62
10448-19	Terri McGee	\$0.00	\$215.31	\$0.00	\$0.00	\$0.00	\$0.00	\$215.31
10449-21	Ed Kalkins	\$0.00	\$269.88	\$0.00	\$0.00	\$0.00	\$0.00	\$269.88
10450-46	Carla Ann Eldridge	\$0.00	\$373.44	\$407.00	\$0.00	\$0.00	\$0.00	\$780.44
10455-06	Redena Sue Massin	\$0.00	\$256.50	\$0.00	\$0.00	\$0.00	\$0.00	\$256.50
10456-02	Tarren's Storage So	\$0.00	\$331.23	\$369.72	\$0.00	\$0.00	\$0.00	\$700.95
10457-01	Bible Baptist Churc	\$0.00	\$669.09	\$0.00	\$0.00	\$0.00	\$0.00	\$669.09
10458-16	Jerry H Knapp Jr	\$0.00	\$193.14	\$0.00	\$0.00	\$0.00	\$0.00	\$193.14
10459-01	Mark & Nola Walker	\$0.00	\$289.32	\$0.00	\$0.00	\$0.00	\$0.00	\$289.32
10460-08	Beth Massin	\$0.00	\$332.48	\$0.00	\$0.00	\$0.00	\$0.00	\$332.48
10461-47	Jazmyn Wright	\$0.00	\$205.98	\$203.87	\$0.00	\$0.00	\$0.00	\$409.85
10462-38	Anchor Property Man	\$0.00	\$48.97	\$0.00	\$0.00	\$0.00	\$0.00	\$48.97
10463-25	Ford NW Curtis	\$0.00	\$212.70	\$212.82	\$0.00	\$0.00	\$0.00	\$425.52
10464-32	Katie M Gurney	\$0.00	\$222.28	\$0.00	\$0.00	\$0.00	\$0.00	\$222.28
10465-42	Jill S Woodbury	\$0.00	\$213.82	\$0.00	\$0.00	\$0.00	\$0.00	\$213.82
10466-02	Anchor Property Man	\$0.00	\$123.62	\$0.00	\$0.00	\$0.00	\$0.00	\$123.62
10467-05	Steve Miller	\$0.00	\$538.70	\$0.00	\$0.00	\$0.00	\$0.00	\$538.70
10468-01	Episcopal Church	\$0.00	\$12.66	\$0.00	\$0.00	\$0.00	\$0.00	\$12.66
10469-01	Episcopal Church	\$0.00	\$215.71	\$0.00	\$0.00	\$0.00	\$0.00	\$215.71
10470-01	Dave Svendsen	\$0.00	\$487.24	\$0.00	\$0.00	\$0.00	\$0.00	\$487.24
10471-01	Barbara Neyman	\$0.00	\$410.77	\$0.00	\$0.00	\$0.00	\$0.00	\$410.77
10472-01	Winston Davies	\$0.00	\$503.34	\$0.00	\$0.00	\$0.00	\$0.00	\$503.34
10473-13	Teresa L Flores	\$0.00	\$493.68	\$0.00	\$0.00	\$0.00	\$0.00	\$493.68
10474-01	Harry M Churchill	\$0.00	\$140.89	\$0.00	\$0.00	\$0.00	\$0.00	\$140.89
10475-04	Daniel A Powers	\$0.00	\$287.47	\$0.00	\$0.00	\$0.00	\$0.00	\$287.47
10476-03	Terri Loomis	\$0.00	\$504.26	\$0.00	\$0.00	\$0.00	\$0.00	\$504.26
10477-06	Margaret M Kipp	\$0.00	\$231.39	\$0.00	\$0.00	\$0.00	\$0.00	\$231.39
10478-03	Joseph C Delabrue	\$0.00	\$398.10	\$0.00	\$0.00	\$0.00	\$0.00	\$398.10
79-30	Seth D Waldo	\$0.00	\$323.62	\$338.04	\$0.00	\$0.00	\$0.00	\$661.66

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10480-30	Michael E Rooney	\$0.00	\$222.28	\$0.00	\$0.00	\$0.00	\$0.00	\$222.28
10481-28	Kristofer Vasquez-K	\$0.00	\$213.82	\$0.00	\$0.00	\$0.00	\$0.00	\$213.82
10483-25	Aaliyah Marie Messm	\$0.00	\$270.99	\$0.00	\$0.00	\$0.00	\$0.00	\$270.99
10484-04	City Apartments	\$0.00	\$17.03	\$0.00	\$0.00	\$0.00	\$0.00	\$17.03
10485-05	Sara B Aleksieva	\$0.00	\$43.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43.00
10486-01	Dan Gross	\$0.00	\$572.83	\$0.00	\$0.00	\$0.00	\$0.00	\$572.83
10487-01	Kstk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,535.26)	(\$2,535.26)
10488-01	Harold Snoddy Estat	\$0.00	\$40.52	\$0.00	\$0.00	\$0.00	\$0.00	\$40.52
10488-02	Roland B Wimberley	\$0.00	\$40.52	\$0.00	\$0.00	\$0.00	\$0.00	\$40.52
10489-08	Harold Snoddy Estat	\$0.00	\$40.52	\$0.00	\$0.00	\$0.00	\$0.00	\$40.52
10489-09	Roland B Wimberley	\$0.00	\$40.69	\$0.00	\$0.00	\$0.00	\$0.00	\$40.69
10490-09	Harold Snoddy Estat	\$0.00	\$41.01	\$0.00	\$0.00	\$0.00	\$0.00	\$41.01
10490-10	Roland B Wimberley	\$0.00	\$41.52	\$0.00	\$0.00	\$0.00	\$0.00	\$41.52
10491-01	Harold Snoddy Estat	\$0.00	\$281.13	\$0.00	\$0.00	\$0.00	\$0.00	\$281.13
10491-02	Roland B Wimberley	\$0.00	\$365.93	\$0.00	\$0.00	\$0.00	\$0.00	\$365.93
10492-04	Stanley W Campbell	\$0.00	\$635.85	\$0.00	\$0.00	\$0.00	\$0.00	\$635.85
10493-15	Trey M Nini	\$0.00	\$833.19	\$0.00	\$0.00	\$0.00	\$0.00	\$833.19
10494-01	Wrangell High Schoo	\$0.00	\$22,015.69	\$0.00	\$0.00	\$0.00	\$0.00	\$22,015.69
10497-01	DOT&PF Southcoast S	\$0.00	\$15.77	\$0.00	\$0.00	\$0.00	\$0.00	\$15.77
10498-01	Wrangell Public Sch	\$0.00	\$2,450.56	\$0.00	\$0.00	\$0.00	\$0.00	\$2,450.56
10499-01	AICS c/o Engie Insi	\$0.00	\$457.84	\$0.00	\$0.00	\$0.00	\$0.00	\$457.84
10500-02	AICS c/o Engie Insi	\$0.00	\$782.32	\$0.00	\$0.00	\$0.00	\$0.00	\$782.32
10501-01	Richard Burr	\$0.00	\$33.08	\$0.00	\$0.00	\$0.00	\$0.00	\$33.08
10502-03	Richard Burr	\$0.00	\$230.57	\$0.00	\$0.00	\$0.00	\$0.00	\$230.57
10503-16	Christopher Freeman	\$0.00	\$295.75	\$0.00	\$0.00	\$0.00	\$0.00	\$295.75
10504-01	Janice Emde	\$0.00	\$379.46	\$0.00	\$0.00	\$0.00	\$0.00	\$379.46
10505-06	Mert Everson	\$0.00	\$308.64	\$313.97	\$300.20	\$0.00	\$0.00	\$922.81
10507-01	Elsie Bailey	\$0.00	\$344.83	\$0.00	\$0.00	\$0.00	\$0.00	\$344.83
10508-12	Erin R Galla	\$0.00	\$278.95	\$319.54	\$0.00	\$0.00	\$0.00	\$598.49
10509-05	Deborah Scheff	\$0.00	\$563.64	\$0.00	\$0.00	\$0.00	\$0.00	\$563.64
10510-03	Ethel Lane	\$0.00	(\$92.48)	\$0.00	\$0.00	\$0.00	\$0.00	(\$92.48)
10511-01	Dan Roope	\$0.00	\$241.79	\$262.02	\$355.70	\$0.00	\$0.00	\$859.51
10512-01	Einar Haaseth	\$0.00	\$464.57	\$0.00	\$0.00	\$0.00	\$0.00	\$464.57
10513-01	Jeff Rooney	\$0.00	\$305.27	\$0.00	\$0.00	\$0.00	\$0.00	\$305.27
10514-29	Maxmo Rentals LLC	\$0.00	\$229.58	\$0.00	\$0.00	\$0.00	\$0.00	\$229.58
10515-01	Presbyterian Church	\$0.00	\$852.29	\$0.00	\$0.00	\$0.00	\$0.00	\$852.29
10516-03	Presbyterian Manse	\$0.00	\$124.49	\$0.00	\$0.00	\$0.00	\$0.00	\$124.49
17-01	St. Rose of Lima Ca	\$0.00	\$220.67	\$0.00	\$0.00	\$0.00	\$0.00	\$220.67

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10518-01	St. Rose of Lima Ca	\$0.00	\$186.89	\$0.00	\$0.00	\$0.00	\$0.00	\$186.89
10519-01	Jody & Elsie Lindle	\$0.00	\$552.59	\$0.00	\$0.00	\$0.00	\$0.00	\$552.59
10521-03	Grace Cano	\$0.00	\$455.26	\$0.00	\$0.00	\$0.00	\$0.00	\$455.26
10522-03	Philip D Powers	\$0.00	\$835.26	\$0.00	\$0.00	\$0.00	\$0.00	\$835.26
10523-03	Wayne St John	\$0.00	\$763.74	\$0.00	\$0.00	\$0.00	\$0.00	\$763.74
10524-27	Harrison Steckman	\$0.00	\$284.58	\$0.00	\$0.00	\$0.00	\$0.00	\$284.58
10525-39	Joseph C Smith	\$0.00	\$389.30	\$0.00	\$0.00	\$0.00	\$0.00	\$389.30
10526-34	Sean A Rooney	\$0.00	\$344.62	\$389.52	\$0.00	\$0.00	\$0.00	\$734.14
10527-20	WHITE RENTALS LLC	\$0.00	\$127.68	\$0.00	\$0.00	\$0.00	\$0.00	\$127.68
10528-01	WHITE RENTALS LLC	\$0.00	\$91.06	\$0.00	\$0.00	\$0.00	\$0.00	\$91.06
10529-05	Marie Davidson	\$0.00	\$396.97	\$537.21	\$46.91	\$0.00	\$0.00	\$981.09
10531-02	Jeff Abrahamson	\$0.00	\$194.73	\$0.00	\$0.00	\$0.00	\$0.00	\$194.73
10532-01	Lynn D Maxand	\$0.00	\$494.69	\$623.43	\$0.00	\$0.00	\$0.00	\$1,118.12
10533-01	Jeff Angerman	\$0.00	\$526.47	\$0.00	\$0.00	\$0.00	\$0.00	\$526.47
10534-16	Kevin Skeek	\$0.00	\$518.53	\$0.00	\$0.00	\$0.00	\$0.00	\$518.53
10535-01	Terry Buness	\$0.00	\$684.86	\$0.00	\$0.00	\$0.00	\$0.00	\$684.86
10536-02	Kenneth R Lewis Jr	\$0.00	\$416.92	\$0.00	\$0.00	\$0.00	\$0.00	\$416.92
10537-02	Teddy V. Williams	\$0.00	\$355.81	\$374.86	\$0.00	\$0.00	\$0.00	\$730.67
10538-06	Rob Hayes	\$0.00	\$665.52	\$0.00	\$0.00	\$0.00	\$0.00	\$665.52
10539-14	Kevin M McCallister	\$0.00	\$831.66	\$915.57	\$843.55	\$0.00	\$0.00	\$2,590.78
10540-01	Mike Lockabey	\$0.00	\$214.21	\$0.00	\$0.00	\$0.00	\$0.00	\$214.21
10541-01	Mike Lockabey	\$0.00	\$128.89	\$0.00	\$0.00	\$0.00	\$0.00	\$128.89
10542-01	Albert Brock	\$0.00	\$405.92	\$0.00	\$0.00	\$0.00	\$0.00	\$405.92
10544-29	Mary T Svenson	\$0.00	\$232.06	\$0.00	\$0.00	\$0.00	\$0.00	\$232.06
10545-14	Capricia D Hill	\$0.00	\$238.59	\$236.79	\$252.89	\$258.65	\$51.56	\$1,038.48
10546-10	Michael Whelan	\$0.00	\$204.86	\$0.00	\$0.00	\$0.00	\$0.00	\$204.86
10547-11	Peter M Chaille	\$0.00	\$548.75	\$625.49	\$0.00	\$0.00	\$0.00	\$1,174.24
10548-02	Trident Seafoods Co	\$0.00	\$309.66	\$0.00	\$0.00	\$0.00	\$0.00	\$309.66
10549-13	Katlyn Powell	\$0.00	\$485.90	\$0.00	\$0.00	\$0.00	\$0.00	\$485.90
10550-01	Vivian Grossardt	\$0.00	\$416.51	\$0.00	\$0.00	\$0.00	\$0.00	\$416.51
10551-09	Wrangell Properties	\$0.00	\$44.83	\$0.00	\$0.00	\$0.00	\$0.00	\$44.83
10552-03	Mike Ottesen	\$0.00	\$492.27	\$0.00	\$0.00	\$0.00	\$0.00	\$492.27
10553-09	Nicholas Pearson	\$0.00	\$705.75	\$0.00	\$0.00	\$0.00	\$0.00	\$705.75
10554-02	Don & Darlene Rilat	\$0.00	\$599.96	\$0.00	\$0.00	\$0.00	\$0.00	\$599.96
10555-30	Cathy Carlson	\$0.00	\$231.10	\$195.73	\$0.00	\$0.00	\$0.00	\$426.83
10556-02	Brian Rooney	\$0.00	\$246.99	\$0.00	\$0.00	\$0.00	\$0.00	\$246.99
10557-06	Randy Churchill	\$0.00	\$741.10	\$0.00	\$0.00	\$0.00	\$0.00	\$741.10
58-01	Frank Young	\$0.00	\$312.72	\$0.00	\$0.00	\$0.00	\$0.00	\$312.72

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Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10559-03	Asia White	\$0.00	\$485.82	\$187.37	\$0.00	\$0.00	\$0.00	\$673.19
10560-04	Clay Culbert	\$0.00	(\$64.96)	\$0.00	\$0.00	\$0.00	\$0.00	(\$64.96)
10561-01	Todd White	\$0.00	\$377.85	\$0.00	\$0.00	\$0.00	\$0.00	\$377.85
10562-01	John Taylor	\$0.00	\$272.38	\$0.00	\$0.00	\$0.00	\$0.00	\$272.38
10563-01	Walter Moorhead	\$0.00	\$269.46	\$0.00	\$0.00	\$0.00	\$0.00	\$269.46
10564-01	Frank Warfel Sr	\$0.00	\$764.87	\$0.00	\$0.00	\$0.00	\$0.00	\$764.87
10565-01	Walter White	\$0.00	\$591.29	\$0.00	\$0.00	\$0.00	\$0.00	\$591.29
10566-02	Steve Thomassen Jr	\$0.00	\$1,021.30	\$0.00	\$0.00	\$0.00	\$0.00	\$1,021.30
10568-03	John Martin	\$0.00	\$386.82	\$0.00	\$0.00	\$0.00	\$0.00	\$386.82
10569-01	Karl Gladsjo	\$0.00	\$525.77	\$0.00	\$0.00	\$0.00	\$0.00	\$525.77
10571-04	Gig Decker	\$0.00	\$393.26	\$0.00	\$0.00	\$0.00	\$0.00	\$393.26
10572-03	Gig Decker	\$0.00	\$143.64	\$0.00	\$0.00	\$0.00	\$0.00	\$143.64
10573-02	Mike Barnes	\$0.00	\$281.48	\$0.00	\$0.00	\$0.00	\$0.00	\$281.48
10574-03	Paul Southland	\$0.00	\$453.04	\$0.00	\$0.00	\$0.00	\$0.00	\$453.04
10575-01	Tom Sims	\$0.00	\$441.30	\$0.00	\$0.00	\$0.00	\$0.00	\$441.30
10576-05	Michael J Ottesen	\$0.00	\$394.83	\$0.00	\$0.00	\$0.00	\$0.00	\$394.83
10577-15	Michael J Hoyt	\$0.00	\$327.31	\$377.62	\$0.00	\$0.00	\$0.00	\$704.93
10578-03	Michelle Massin	\$0.00	\$258.06	\$0.00	\$0.00	\$0.00	\$0.00	\$258.06
10579-02	Ryan Edgley	\$0.00	\$379.12	\$0.00	\$0.00	\$0.00	\$0.00	\$379.12
10580-06	Ron Schmohl	\$0.00	\$315.69	\$0.00	\$0.00	\$0.00	\$0.00	\$315.69
10581-01	Ivan Simonek	\$0.00	\$232.72	\$0.00	\$0.00	\$0.00	\$0.00	\$232.72
10582-18	Nancy B Guthrie	\$0.00	\$220.51	\$145.45	\$0.00	\$0.00	\$0.00	\$365.96
10583-01	Robert M. Rooney	\$0.00	\$677.95	\$0.00	\$0.00	\$0.00	\$0.00	\$677.95
10584-01	Kathleen Joyce Ange	\$0.00	\$678.41	\$0.00	\$0.00	\$0.00	\$0.00	\$678.41
10585-03	Jacquiline De Monti	\$0.00	\$386.55	\$435.22	\$0.00	\$0.00	\$0.00	\$821.77
10586-07	Jeremy J Powell	\$0.00	\$234.30	\$0.00	\$0.00	\$0.00	\$0.00	\$234.30
10587-02	Kjell Nore Jr	\$0.00	\$349.36	\$0.00	\$0.00	\$0.00	\$0.00	\$349.36
10588-04	Jordan Buness	\$0.00	\$677.60	\$822.54	\$0.00	\$0.00	\$0.00	\$1,500.14
10589-01	Steve Beers	\$0.00	\$347.64	\$0.00	\$0.00	\$0.00	\$0.00	\$347.64
10590-07	Allison Rolf	\$0.00	\$304.84	\$0.00	\$0.00	\$0.00	\$0.00	\$304.84
10600-04	Elijah Comstock	\$0.00	\$373.63	\$0.00	\$0.00	\$0.00	\$0.00	\$373.63
10601-05	Rick Matney	\$0.00	\$218.77	\$0.00	\$0.00	\$0.00	\$0.00	\$218.77
10604-04	James Early	\$0.00	\$459.53	\$0.00	\$0.00	\$0.00	\$0.00	\$459.53
10605-01	Arnold Bakke	\$0.00	\$282.74	\$0.00	\$0.00	\$0.00	\$0.00	\$282.74
10606-05	Arnold Bakke	\$0.00	\$432.60	\$0.00	\$0.00	\$0.00	\$0.00	\$432.60
10607-01	William Messmer	\$0.00	\$494.83	\$0.00	\$0.00	\$0.00	\$0.00	\$494.83
10608-02	Ralph Walden	\$0.00	\$392.58	\$0.00	\$0.00	\$0.00	\$0.00	\$392.58
09-11	Sarah J Scheiner	\$0.00	\$401.73	\$0.00	\$0.00	\$0.00	\$0.00	\$401.73

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10610-05	Seanne Wynne	\$0.00	\$682.59	\$802.86	\$0.00	\$0.00	\$0.00	\$1,485.45
10611-03	Bruce McQueen	\$0.00	\$287.68	\$0.00	\$0.00	\$0.00	\$0.00	\$287.68
10612-01	AT&T c/o Cass Infom	\$0.00	\$562.36	\$678.46	\$0.00	\$0.00	\$0.00	\$1,240.82
10613-08	Dustin Johnson	\$0.00	\$398.09	\$0.00	\$0.00	\$0.00	\$0.00	\$398.09
10614-02	Kathryn J Milton	\$0.00	\$450.66	\$0.00	\$0.00	\$0.00	\$0.00	\$450.66
10616-02	Tammy Jean Stromber	\$0.00	\$470.48	\$0.00	\$0.00	\$0.00	\$0.00	\$470.48
10619-03	Dave Miller	\$0.00	\$605.79	\$0.00	\$0.00	\$0.00	\$0.00	\$605.79
10620-01	Roberta Floyd	\$0.00	\$337.76	\$0.00	\$0.00	\$0.00	\$0.00	\$337.76
10621-07	Johnson Constructio	\$0.00	\$639.94	\$687.27	\$0.00	\$0.00	\$0.00	\$1,327.21
10623-07	Sue Ritchie	\$0.00	\$472.08	\$0.00	\$0.00	\$0.00	\$0.00	\$472.08
10624-02	James D Leslie II	\$0.00	\$593.05	\$0.00	\$0.00	\$0.00	\$0.00	\$593.05
10625-07	Steve Prysunka	\$0.00	\$257.36	\$0.00	\$0.00	\$0.00	\$0.00	\$257.36
10626-02	Steve Prysunka	\$0.00	\$855.39	\$0.00	\$0.00	\$0.00	\$0.00	\$855.39
10627-01	Chet Powell Sr	\$0.00	\$429.49	\$0.00	\$0.00	\$0.00	\$0.00	\$429.49
10628-01	Mike Howell Sr.	\$0.00	\$602.48	\$0.00	\$0.00	\$0.00	\$0.00	\$602.48
10629-01	Mike Howell Sr.	\$0.00	\$84.10	\$0.00	\$0.00	\$0.00	\$0.00	\$84.10
10631-01	Janice Emde	\$0.00	\$346.25	\$0.00	\$0.00	\$0.00	\$0.00	\$346.25
10632-04	Jack Carney	\$0.00	\$428.23	\$0.00	\$0.00	\$0.00	\$0.00	\$428.23
10633-01	Ed Harding	\$0.00	\$433.58	\$528.99	\$0.00	\$0.00	\$0.00	\$962.57
10635-05	Brooke Reynolds	\$0.00	\$307.30	\$0.00	\$0.00	\$0.00	\$0.00	\$307.30
10638-42	Hunter J Gartrell	\$0.00	\$248.91	\$149.31	\$0.00	\$0.00	\$0.00	\$398.22
10639-04	Messmer Holdings LL	\$0.00	\$234.70	\$0.00	\$0.00	\$0.00	\$0.00	\$234.70
10641-31	Tristan Botsford	\$0.00	\$340.98	\$434.88	\$372.68	\$0.00	\$0.00	\$1,148.54
10642-29	Brittney A Holder	\$0.00	(\$181.50)	(\$37.49)	\$0.00	\$0.00	\$0.00	(\$218.99)
10643-22	John E F Washington	\$0.00	\$269.79	\$0.00	\$0.00	\$0.00	\$0.00	\$269.79
10644-13	Taylor Stavee	\$0.00	\$300.90	\$310.57	\$0.00	\$0.00	\$0.00	\$611.47
10645-49	Alicia M Armstrong	\$0.00	\$212.41	\$0.00	\$0.00	\$0.00	\$0.00	\$212.41
10646-03	Jessica Rooney	\$0.00	\$354.35	\$0.00	\$0.00	\$0.00	\$0.00	\$354.35
10647-01	Jason Clark	\$0.00	\$482.67	\$307.50	\$0.00	\$0.00	\$0.00	\$790.17
10648-02	Luke Messmer	\$0.00	\$392.57	\$396.06	\$0.00	\$0.00	\$0.00	\$788.63
10649-02	Southeast Propertie	\$0.00	\$384.02	\$0.00	\$0.00	\$0.00	\$0.00	\$384.02
10650-08	William R Burr	\$0.00	\$417.50	\$479.30	\$0.00	\$0.00	\$0.00	\$896.80
10651-17	Heather A Kaminsky	\$0.00	\$457.91	\$0.00	\$0.00	\$0.00	\$0.00	\$457.91
10652-02	Wayne Easterly	\$0.00	\$495.81	\$0.00	\$0.00	\$0.00	\$0.00	\$495.81
10653-01	Sandy Churchill	\$0.00	\$330.32	\$339.85	\$0.00	\$0.00	\$0.00	\$670.17
10655-08	April Hutchinson	\$0.00	\$347.35	\$0.00	\$0.00	\$0.00	\$0.00	\$347.35
10656-02	Linnea L. Brooks	\$0.00	\$302.99	\$0.00	\$0.00	\$0.00	\$0.00	\$302.99
57-06	April Hutchinson	\$0.00	\$285.84	\$0.00	\$0.00	\$0.00	\$0.00	\$285.84

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10658-01	Richard Oliver	\$0.00	\$417.91	\$512.43	\$0.00	\$0.00	\$0.00	\$930.34
10660-01	Jan Martin	\$0.00	\$366.69	\$0.00	\$0.00	\$0.00	\$0.00	\$366.69
10661-02	Yvonne Powers	\$0.00	\$377.74	\$0.00	\$0.00	\$0.00	\$0.00	\$377.74
10662-05	Cindy Sweat	\$0.00	\$672.08	\$0.00	\$0.00	\$0.00	\$0.00	\$672.08
10663-01	Alice Rooney	\$0.00	\$566.36	\$0.00	\$0.00	\$0.00	\$0.00	\$566.36
10700-03	F/V Seena	\$0.00	\$77.85	\$0.00	\$0.00	\$0.00	\$0.00	\$77.85
10702-02	Ryan Reeves	\$0.00	\$45.11	\$0.00	\$0.00	\$0.00	\$0.00	\$45.11
10703-04	Joshua P Hunter	\$0.00	\$168.00	\$195.92	\$0.00	\$0.00	\$0.00	\$363.92
10704-02	David Haider	\$0.00	\$133.24	\$0.00	\$0.00	\$0.00	\$0.00	\$133.24
10705-08	Bill Goodale	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
10706-02	Bob Stedman	\$0.00	\$6.25	\$0.00	\$0.00	\$0.00	\$0.00	\$6.25
10707-02	Michael Bauer	\$0.00	\$36.52	\$99.41	\$0.00	\$0.00	\$0.00	\$135.93
10708-02	Stan Guggenbickler	\$0.00	\$55.97	\$0.00	\$0.00	\$0.00	\$0.00	\$55.97
10710-04	Greg & Carrie McCor	\$0.00	\$122.84	\$0.00	\$0.00	\$0.00	\$0.00	\$122.84
10711-08	Scott J Heitman	\$0.00	\$42.56	\$44.96	\$0.00	\$0.00	\$0.00	\$87.52
10712-01	Craig Carlson	\$0.00	\$77.23	\$0.00	\$0.00	\$0.00	\$0.00	\$77.23
10713-07	Charles J Kanieski	\$0.00	\$75.99	\$106.86	\$0.00	\$0.00	\$0.00	\$182.85
10714-08	Sandra Overbay	\$0.00	\$192.19	\$0.00	\$0.00	\$0.00	\$0.00	\$192.19
10715-07	Garrett Miller	\$0.00	\$249.76	\$0.00	\$0.00	\$0.00	\$0.00	\$249.76
10717-04	Antonio Lee Silva	\$0.00	\$156.78	\$153.10	\$0.00	\$0.00	\$0.00	\$309.88
10718-02	Winston J. Davies	\$0.00	\$116.43	\$134.95	\$0.00	\$0.00	\$0.00	\$251.38
10720-04	Matthew M Houser	\$0.00	\$140.68	\$0.00	\$0.00	\$0.00	\$0.00	\$140.68
10722-05	Heather R Lorenz	\$0.00	\$37.19	\$0.00	\$0.00	\$0.00	\$0.00	\$37.19
10723-03	Ken Hoover	\$0.00	\$260.00	\$0.00	\$0.00	\$0.00	\$0.00	\$260.00
10724-01	Bill Knecht	\$0.00	\$0.00	\$0.00	(\$87.16)	\$0.00	\$0.00	(\$87.16)
10724-02	David J Porter	\$0.00	\$44.72	\$12.95	\$12.84	\$0.00	\$0.00	\$70.51
10725-01	Paul Southland	\$0.00	\$25.72	\$0.00	\$0.00	\$0.00	\$0.00	\$25.72
10727-05	John Verhey	\$0.00	\$42.32	\$0.00	\$0.00	\$0.00	\$0.00	\$42.32
10728-04	John Sargent	\$0.00	\$65.83	\$0.00	\$0.00	\$0.00	\$0.00	\$65.83
10729-03	Sam R Prysunka	\$0.00	\$100.03	\$0.00	\$0.00	\$0.00	\$0.00	\$100.03
10730-05	Dawson David Miller	\$0.00	\$26.07	\$32.93	\$43.56	\$0.00	\$0.00	\$102.56
10731-07	Kevin D Anderson	\$0.00	\$34.56	\$0.00	\$0.00	\$0.00	\$0.00	\$34.56
10732-05	David Wolten	\$0.00	\$76.13	\$86.84	\$0.00	\$0.00	\$0.00	\$162.97
10734-12	Patrick J Freeman	\$0.00	\$116.83	\$0.00	\$0.00	\$0.00	\$0.00	\$116.83
10735-06	Dale Erickson	\$0.00	\$116.23	\$0.00	\$0.00	\$0.00	\$0.00	\$116.23
10736-06	Meghann E Welsh	\$0.00	\$32.85	\$0.00	\$0.00	\$0.00	\$0.00	\$32.85
10737-07	James R Teich	\$0.00	\$160.54	\$157.44	\$0.00	\$0.00	\$0.00	\$317.98
10738-04	Robert T Proulx	\$0.00	\$88.70	\$0.00	\$0.00	\$0.00	\$0.00	\$88.70

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10739-03	Chris Johnson	\$0.00	\$113.55	\$0.00	\$0.00	\$0.00	\$0.00	\$113.55
10740-01	Tom Sims	\$0.00	\$105.66	\$0.00	\$0.00	\$0.00	\$0.00	\$105.66
10742-01	Ron Opheim	\$0.00	\$119.73	\$0.00	\$0.00	\$0.00	\$0.00	\$119.73
10743-01	Alan Reeves	\$0.00	\$22.96	\$108.88	\$0.00	\$0.00	\$0.00	\$131.84
10744-01	Chris Guggenbickler	\$0.00	\$97.09	\$0.00	\$0.00	\$0.00	\$0.00	\$97.09
10745-07	Richard Scott Phill	\$0.00	\$31.21	\$34.32	\$43.10	\$0.00	\$0.00	\$108.63
10746-07	Eric Kading	\$0.00	\$145.96	\$0.00	\$0.00	\$0.00	\$0.00	\$145.96
10747-11	Carlin M Smith	\$0.00	\$128.58	\$0.00	\$0.00	\$0.00	\$0.00	\$128.58
10748-02	Ryan Kelly	\$0.00	\$61.87	\$0.00	\$0.00	\$0.00	\$0.00	\$61.87
10749-03	Bill Wakefield	\$0.00	\$133.71	\$0.00	\$0.00	\$0.00	\$0.00	\$133.71
10750-03	LeRoy Christiansen	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
10751-07	Frederick Conniff	\$0.00	\$105.46	\$0.00	\$0.00	\$0.00	\$0.00	\$105.46
10752-05	Patrick J Freeman	\$0.00	\$155.26	\$0.00	\$0.00	\$0.00	\$0.00	\$155.26
10754-05	Artha W Deruyter	\$0.00	\$217.64	\$0.00	\$0.00	\$0.00	\$0.00	\$217.64
10755-04	Tyler Janssen	\$0.00	\$41.24	\$0.00	\$0.00	\$0.00	\$0.00	\$41.24
10757-08	Herbert James Gasse	\$0.00	\$83.59	\$0.00	\$0.00	\$0.00	\$0.00	\$83.59
10758-05	Tim Sawyer	\$0.00	\$135.72	\$0.00	\$0.00	\$0.00	\$0.00	\$135.72
10759-10	Allan K Fisher	\$0.00	\$127.80	\$0.00	\$0.00	\$0.00	\$0.00	\$127.80
10760-18	Robert T Proulx	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
10761-18	Isaac Chen	\$0.00	\$90.91	\$127.65	\$0.00	\$0.00	\$0.00	\$218.56
10762-19	Ryan Studley	\$0.00	\$12.95	\$12.84	\$0.00	\$0.00	\$0.00	\$25.79
10763-15	Christopher Wiita	\$0.00	\$81.73	\$0.00	\$0.00	\$0.00	\$0.00	\$81.73
10764-07	Tom Brady	\$0.00	\$70.71	\$0.00	\$0.00	\$0.00	\$0.00	\$70.71
10765-09	Myles A Conway	\$0.00	\$18.28	\$0.00	\$0.00	\$0.00	\$0.00	\$18.28
10766-10	F/V VENUS LLC	\$0.00	\$17.03	\$36.89	\$0.00	\$0.00	\$0.00	\$53.92
10767-13	Duane King	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$234.42)	(\$234.42)
10768-05	Clive R Arnold	\$0.00	\$193.64	\$0.00	\$0.00	\$0.00	\$0.00	\$193.64
10769-07	Todd Smith	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
10770-04	Glenda Findlay	\$0.00	\$228.19	\$0.00	\$0.00	\$0.00	\$0.00	\$228.19
10771-01	F/V VENUS LLC	\$0.00	\$127.37	\$162.40	\$0.00	\$0.00	\$0.00	\$289.77
10772-05	Caleb Evans Warren	\$0.00	\$44.49	\$0.00	\$0.00	\$0.00	\$0.00	\$44.49
10773-06	Dana Pratt	\$0.00	\$128.02	\$165.36	\$0.00	\$0.00	\$0.00	\$293.38
10776-05	John G Ross	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$111.23)	(\$111.23)
10777-01	Ken Vorisek	\$0.00	\$163.50	\$0.00	\$0.00	\$0.00	\$0.00	\$163.50
10778-05	Philip E Zeidner	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
10779-02	Loren Lewis	\$0.00	\$200.71	\$0.00	\$0.00	\$0.00	\$0.00	\$200.71
10780-04	Ken Rice	\$0.00	\$34.56	\$0.00	\$0.00	\$0.00	\$0.00	\$34.56
81-05	Robert E Johnson	\$0.00	\$84.98	\$0.00	\$0.00	\$0.00	\$0.00	\$84.98

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10782-03	Mark Hinkie	\$0.00	\$134.48	\$0.00	\$0.00	\$0.00	\$0.00	\$134.48
10783-02	Brennon Eagle	\$0.00	\$41.24	\$0.00	\$0.00	\$0.00	\$0.00	\$41.24
10784-01	Roger Gregg	\$0.00	\$39.84	\$0.00	\$0.00	\$0.00	\$0.00	\$39.84
10785-04	Donald A Lassila	\$0.00	\$81.11	\$0.00	\$0.00	\$0.00	\$0.00	\$81.11
10786-03	Walter Stuart	\$0.00	\$67.45	\$0.00	\$0.00	\$0.00	\$0.00	\$67.45
10787-03	5 Star Fish LLC	\$0.00	\$91.35	\$0.00	\$0.00	\$0.00	\$0.00	\$91.35
10788-02	Tanner Smith	\$0.00	\$216.55	\$0.00	\$0.00	\$0.00	\$0.00	\$216.55
10790-05	Jeff Huber	\$0.00	\$193.70	\$0.00	\$0.00	\$0.00	\$0.00	\$193.70
10791-01	Alaska Coastal Adve	\$0.00	\$32.69	\$34.25	\$0.00	\$0.00	\$0.00	\$66.94
10793-02	Patrick Lennon	\$0.00	\$348.02	\$482.63	\$0.00	\$0.00	\$0.00	\$830.65
10794-03	Fernand M Espiau	\$0.00	\$19.52	\$0.00	\$0.00	\$0.00	\$0.00	\$19.52
10795-04	Mark Stevens	\$0.00	\$54.42	\$86.70	\$72.54	\$0.00	\$0.00	\$213.66
10796-07	Stephen C Shumaker	\$0.00	\$191.42	\$0.00	\$0.00	\$0.00	\$0.00	\$191.42
10797-12	Steve Helgeson	\$0.00	\$228.50	\$0.00	\$0.00	\$0.00	\$0.00	\$228.50
10798-03	Barrie Hutchinson	\$0.00	\$125.02	\$0.00	\$0.00	\$0.00	\$0.00	\$125.02
10799-09	Amy Rose Schaub	\$0.00	\$88.70	\$0.00	\$0.00	\$0.00	\$0.00	\$88.70
10802-04	Gabe Winter	\$0.00	\$46.66	\$0.00	\$0.00	\$0.00	\$0.00	\$46.66
10803-02	Bill Knecht	\$0.00	\$161.47	\$0.00	\$0.00	\$0.00	\$0.00	\$161.47
10805-02	Daniel Melling	\$0.00	\$141.78	\$0.00	\$0.00	\$0.00	\$0.00	\$141.78
10806-02	Mark & Dee Galla	\$0.00	\$128.58	\$0.00	\$0.00	\$0.00	\$0.00	\$128.58
10807-04	David Lee Coates Jr	\$0.00	\$405.72	\$0.00	\$0.00	\$0.00	\$0.00	\$405.72
10808-09	Carl Anderson	\$0.00	(\$90.19)	\$0.00	\$0.00	\$0.00	\$0.00	(\$90.19)
10809-10	Joseph W Holden	\$0.00	\$0.00	\$0.00	(\$375.59)	\$0.00	\$0.00	(\$375.59)
10810-04	Matt K Erickson	\$0.00	\$158.20	\$236.64	\$220.74	\$0.00	\$0.00	\$615.58
10811-05	William Armstrong	\$0.00	\$117.10	\$0.00	\$0.00	\$0.00	\$0.00	\$117.10
10812-01	Frank Warfel Jr	\$0.00	\$158.83	\$0.00	\$0.00	\$0.00	\$0.00	\$158.83
10813-03	Don Pickett	\$0.00	\$221.51	\$0.00	\$0.00	\$0.00	\$0.00	\$221.51
10814-11	Michael Louis McCar	\$0.00	\$251.77	\$0.00	\$0.00	\$0.00	\$0.00	\$251.77
10815-07	Michael A Firari Jr	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
10816-05	Brian Peterman	\$0.00	\$320.41	\$0.00	\$0.00	\$0.00	\$0.00	\$320.41
10817-05	Superior Marine Ser	\$0.00	\$16.42	\$0.00	\$0.00	\$0.00	\$0.00	\$16.42
10821-07	Brenda Schwartz Yea	\$0.00	\$142.40	\$0.00	\$0.00	\$0.00	\$0.00	\$142.40
10871-01	Southeast Alaska Po	\$0.00	\$442.80	\$0.00	\$0.00	\$0.00	\$0.00	\$442.80
10872-01	Southeast Alaska Po	\$0.00	\$883.94	\$0.00	\$0.00	\$0.00	\$0.00	\$883.94
10873-03	Randy Fordyce	\$0.00	\$583.86	\$0.00	\$0.00	\$0.00	\$0.00	\$583.86
10874-02	Louel Rentals	\$0.00	\$40.38	\$0.00	\$0.00	\$0.00	\$0.00	\$40.38
10875-02	Wayne Ellis	\$0.00	\$64.91	\$0.00	\$0.00	\$0.00	\$0.00	\$64.91
76-02	Wayne Ellis	\$0.00	\$490.00	\$0.00	\$0.00	\$0.00	\$0.00	\$490.00

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10877-03	Paul McIntyre	\$0.00	\$539.28	\$0.00	\$0.00	\$0.00	\$0.00	\$539.28
10880-05	Daniel Blake	\$0.00	\$362.24	\$0.00	\$0.00	\$0.00	\$0.00	\$362.24
10885-02	Robert Molinek	\$0.00	\$377.82	\$389.12	\$0.00	\$0.00	\$0.00	\$766.94
10886-02	Gary Morrison	\$0.00	\$213.37	\$0.00	\$0.00	\$0.00	\$0.00	\$213.37
10886-03	Travis Bangs	\$0.00	\$436.97	\$0.00	\$0.00	\$0.00	\$0.00	\$436.97
10888-02	Barbara Larson	\$0.00	\$420.43	\$0.00	\$0.00	\$0.00	\$0.00	\$420.43
10890-03	Winston J. Davies	\$0.00	\$716.66	\$0.00	\$0.00	\$0.00	\$0.00	\$716.66
10891-06	Jackalyn R Spry	\$0.00	\$410.59	\$0.00	\$0.00	\$0.00	\$0.00	\$410.59
10892-01	Dennis Strom	\$0.00	\$232.56	\$0.00	\$0.00	\$0.00	\$0.00	\$232.56
10893-02	Todd Smith	\$0.00	\$295.34	\$0.00	\$0.00	\$0.00	\$0.00	\$295.34
10894-13	Alan Reeves	\$0.00	\$469.36	\$530.71	\$0.00	\$0.00	\$0.00	\$1,000.07
10895-02	Alan And Deanna Ree	\$0.00	\$610.27	\$791.71	\$0.00	\$0.00	\$0.00	\$1,401.98
10897-02	Jim and Juli Gillen	\$0.00	\$468.49	\$536.81	\$0.00	\$0.00	\$0.00	\$1,005.30
10901-03	David R Oliver	\$0.00	\$72.03	\$0.00	\$0.00	\$0.00	\$0.00	\$72.03
10902-53	Lawrence K Lani	\$0.00	\$154.45	\$0.00	\$0.00	\$0.00	\$0.00	\$154.45
10903-01	Larraine A Kagee	\$0.00	\$136.01	\$0.00	\$0.00	\$0.00	\$0.00	\$136.01
10906-01	Joe & Pam Stover	\$0.00	\$464.12	\$0.00	\$0.00	\$0.00	\$0.00	\$464.12
10907-01	Carrie Wallace	\$0.00	\$370.73	\$0.00	\$0.00	\$0.00	\$0.00	\$370.73
10908-01	Jerry Buethe	\$0.00	\$365.16	\$0.00	\$0.00	\$0.00	\$0.00	\$365.16
10909-02	Shelley D Jenkins	\$0.00	\$280.56	\$0.00	\$0.00	\$0.00	\$0.00	\$280.56
10910-05	Dale Parkinson	\$0.00	\$246.78	\$0.00	\$0.00	\$0.00	\$0.00	\$246.78
10912-06	Kristen Debord	\$0.00	\$526.76	\$0.00	\$0.00	\$0.00	\$0.00	\$526.76
10913-04	Sarah B Sedgemore	\$0.00	\$451.47	\$0.00	\$0.00	\$0.00	\$0.00	\$451.47
10914-21	Steve K Denton	\$0.00	\$268.69	\$475.88	\$0.00	\$0.00	\$0.00	\$744.57
10914-22	Cheryl B Ekenes	\$0.00	\$239.35	\$0.00	\$0.00	\$0.00	\$0.00	\$239.35
10915-05	Robert T Proulx	\$0.00	\$221.78	\$0.00	\$0.00	\$0.00	\$0.00	\$221.78
10917-01	Russ McGee	\$0.00	\$292.85	\$0.00	\$0.00	\$0.00	\$0.00	\$292.85
10918-02	Max Dalton	\$0.00	\$417.81	\$0.00	\$0.00	\$0.00	\$0.00	\$417.81
10921-04	Matthew M Houser	\$0.00	\$286.15	\$0.00	\$0.00	\$0.00	\$0.00	\$286.15
10922-12	Brett Young	\$0.00	\$269.72	\$250.27	\$0.00	\$0.00	\$0.00	\$519.99
10924-14	Scott Gile	\$0.00	\$451.51	\$508.25	\$0.00	\$0.00	\$0.00	\$959.76
10929-07	William G Shilts	\$0.00	\$364.06	\$0.00	\$0.00	\$0.00	\$0.00	\$364.06
10935-15	Mechel L Meek	\$0.00	\$404.41	\$390.84	\$0.00	\$0.00	\$0.00	\$795.25
10938-15	John Garlock	\$0.00	\$293.67	\$0.00	\$0.00	\$0.00	\$0.00	\$293.67
10939-10	Adrienne McLaughlin	\$0.00	\$0.99	\$0.99	\$2.73	\$2.73	\$152.16	\$159.60
10939-13	Sonja L Skellen	\$0.00	\$514.04	\$0.00	\$0.00	\$0.00	\$0.00	\$514.04
10940-13	Blaine J Wilson	\$0.00	\$383.24	\$416.16	\$0.00	\$0.00	\$0.00	\$799.40
41-14	Makena M Hammer	\$0.00	\$293.11	\$0.00	\$0.00	\$0.00	\$0.00	\$293.11

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10942-11	Briana Schilling	\$0.00	\$313.28	\$0.00	\$0.00	\$0.00	\$0.00	\$313.28
10943-06	Earon K Gross	\$0.00	\$371.01	\$0.00	\$0.00	\$0.00	\$0.00	\$371.01
10944-05	Charley Hamley	\$0.00	\$408.63	\$464.92	\$52.50	\$0.00	\$0.00	\$926.05
10946-01	Maria D Klinke	\$0.00	\$546.83	\$0.00	\$0.00	\$0.00	\$0.00	\$546.83
10949-01	Chuck Meissner Jr	\$0.00	\$366.55	\$0.00	\$0.00	\$0.00	\$0.00	\$366.55
10950-01	Maxlyn Wiederspohn	\$0.00	\$0.00	(\$820.00)	(\$229.69)	\$0.00	\$0.00	(\$1,049.69)
10952-01	Austin & Diane O'Br	\$0.00	\$515.99	\$0.00	\$0.00	\$0.00	\$0.00	\$515.99
10953-02	Patty J Kautz	\$0.00	\$429.96	\$0.00	\$0.00	\$0.00	\$0.00	\$429.96
10954-01	Bryant Benjamin	\$0.00	\$272.86	\$0.00	\$0.00	\$0.00	\$0.00	\$272.86
10955-06	Jon Cornelius	\$0.00	\$441.76	\$0.00	\$0.00	\$0.00	\$0.00	\$441.76
10957-01	Bill Knecht	\$0.00	\$596.30	\$0.00	\$0.00	\$0.00	\$0.00	\$596.30
10959-01	The Church Of Jesus	\$0.00	\$616.81	\$764.03	\$0.00	\$0.00	\$0.00	\$1,380.84
10960-01	Iver Nore	\$0.00	\$77.84	\$0.00	\$0.00	\$0.00	\$0.00	\$77.84
10961-02	Mathew Nore	\$0.00	\$390.74	\$0.00	\$0.00	\$0.00	\$0.00	\$390.74
10962-06	Kalene M Harrison	\$0.00	\$406.84	\$0.00	\$0.00	\$0.00	\$0.00	\$406.84
10965-02	Daniel A Powers	\$0.00	\$409.55	\$0.00	\$0.00	\$0.00	\$0.00	\$409.55
10966-01	Johnson Constructio	\$0.00	\$864.34	\$1,014.74	\$0.00	\$0.00	\$0.00	\$1,879.08
10967-02	Johnson Constructio	\$0.00	\$256.56	\$256.94	\$0.00	\$0.00	\$0.00	\$513.50
10968-01	Keene Kohrt	\$0.00	\$167.22	\$0.00	\$0.00	\$0.00	\$0.00	\$167.22
10969-01	Keene Kohrt	\$0.00	\$239.70	\$0.00	\$0.00	\$0.00	\$0.00	\$239.70
10970-01	Rob Hayes	\$0.00	\$290.66	\$300.26	\$0.00	\$0.00	\$0.00	\$590.92
10971-06	Keeleigh Rose Solve	\$0.00	\$479.76	\$0.00	\$0.00	\$0.00	\$0.00	\$479.76
10972-01	Edward R Rilatos Jr	\$0.00	\$394.18	\$0.00	\$0.00	\$0.00	\$0.00	\$394.18
10973-07	Brandon SC Brown	\$0.00	\$69.57	\$0.00	\$0.00	\$0.00	\$0.00	\$69.57
10974-02	Kathleen Harding	\$0.00	\$354.51	\$0.00	\$0.00	\$0.00	\$0.00	\$354.51
10975-03	Kathleen Harding	\$0.00	\$285.12	\$0.00	\$0.00	\$0.00	\$0.00	\$285.12
10976-04	Richard Petticrew	\$0.00	\$279.48	\$0.00	\$0.00	\$0.00	\$0.00	\$279.48
10977-01	Steve Gile	\$0.00	\$404.18	\$487.30	\$17.91	\$0.00	\$0.00	\$909.39
10978-03	Terry Sherer	\$0.00	\$10.70	\$0.00	\$0.00	\$0.00	\$0.00	\$10.70
10979-02	Terry Sherer	\$0.00	\$538.19	\$0.00	\$0.00	\$0.00	\$0.00	\$538.19
10980-03	James Benedict	\$0.00	\$542.11	\$607.00	\$0.00	\$0.00	\$0.00	\$1,149.11
10981-01	Marlin Benedict	\$0.00	\$253.19	\$0.00	\$0.00	\$0.00	\$0.00	\$253.19
10982-08	William Auger	\$0.00	\$319.68	\$0.00	\$0.00	\$0.00	\$0.00	\$319.68
10983-08	Calleigh L Miller	\$0.00	\$372.40	\$0.00	\$0.00	\$0.00	\$0.00	\$372.40
10984-01	Jennifer Miller	\$0.00	\$17.03	\$0.00	\$0.00	\$0.00	\$0.00	\$17.03
10985-01	Wallace L Schmidt	\$0.00	\$261.22	\$264.46	\$0.00	\$0.00	\$0.00	\$525.68
10988-02	Myrna Torgramsen II	\$0.00	(\$770.80)	\$0.00	\$0.00	\$0.00	\$0.00	(\$770.80)
89-11	Joseph S Mcauliffe	\$0.00	\$357.37	\$0.00	\$0.00	\$0.00	\$0.00	\$357.37

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
10991-02	Steve Prunella	\$0.00	\$585.89	\$0.00	\$0.00	\$0.00	\$0.00	\$585.89
10992-02	Lindsey Gross	\$0.00	\$83.64	\$0.00	\$0.00	\$0.00	\$0.00	\$83.64
10993-01	Donna Wellons	\$0.00	\$475.49	\$0.00	\$0.00	\$0.00	\$0.00	\$475.49
10994-04	Seaview Rentals	\$0.00	\$48.34	\$0.00	\$0.00	\$0.00	\$0.00	\$48.34
10995-38	Anthony Leveque	\$0.00	\$211.49	\$0.00	\$0.00	\$0.00	\$0.00	\$211.49
10996-32	William J Bahleda	\$0.00	\$208.52	\$207.85	\$0.00	\$0.00	\$0.00	\$416.37
10997-23	Seaview Rentals	\$0.00	\$40.52	\$0.00	\$0.00	\$0.00	\$0.00	\$40.52
10997-24	Jeremy Stolley	\$0.00	\$216.97	\$0.00	\$0.00	\$0.00	\$0.00	\$216.97
10998-32	Jean A Bautista	\$0.00	\$231.74	\$0.00	\$0.00	\$0.00	\$0.00	\$231.74
10999-05	Kevin Fish	\$0.00	\$661.37	\$0.00	\$0.00	\$0.00	\$0.00	\$661.37
11003-02	Cindy Lee Kilpatric	\$0.00	\$363.63	\$0.00	\$0.00	\$0.00	\$0.00	\$363.63
11004-06	Christopher L Stuar	\$0.00	\$366.28	\$427.65	\$0.00	\$0.00	\$0.00	\$793.93
11005-12	Joshua E Murillo	\$0.00	\$472.00	\$662.10	\$564.76	\$0.00	\$0.00	\$1,698.86
11006-08	Don Van Slyke	\$0.00	\$381.68	\$0.00	\$0.00	\$0.00	\$0.00	\$381.68
11010-24	Amber Lynn Wade	\$0.00	\$436.59	\$492.99	\$0.00	\$0.00	\$0.00	\$929.58
11011-07	Donavan E Bean	\$0.00	\$316.34	\$0.00	\$0.00	\$0.00	\$0.00	\$316.34
11012-08	Joseph L Bond	\$0.00	\$210.64	\$207.83	\$209.25	\$0.00	\$0.00	\$627.72
11013-03	Nena Josephine Olse	\$0.00	\$299.65	\$0.00	\$0.00	\$0.00	\$0.00	\$299.65
11014-07	Patrick Howell	\$0.00	\$308.55	\$0.00	\$0.00	\$0.00	\$0.00	\$308.55
11016-06	Shannon Lindley	\$0.00	\$291.37	\$332.29	\$358.47	\$0.00	\$0.00	\$982.13
11017-01	Norm & Frances Degn	\$0.00	\$353.12	\$0.00	\$0.00	\$0.00	\$0.00	\$353.12
11018-13	William Shanks	\$0.00	\$354.15	\$423.30	\$122.03	\$0.00	\$0.00	\$899.48
11019-10	Randy L Backman	\$0.00	\$0.00	\$0.00	(\$652.84)	\$0.00	\$0.00	(\$652.84)
11020-08	Irene Buethe	\$0.00	\$295.63	\$98.49	\$0.00	\$0.00	\$0.00	\$394.12
11021-01	Dan M Newport	\$0.00	\$395.92	\$0.00	\$0.00	\$0.00	\$0.00	\$395.92
11022-20	Thorian W Woelpl	\$0.00	\$410.52	\$0.00	\$0.00	\$0.00	\$0.00	\$410.52
11023-03	V. Alan Cummings	\$0.00	\$141.13	\$0.00	\$0.00	\$0.00	\$0.00	\$141.13
11024-04	V. Alan Cummings	\$0.00	\$291.30	\$0.00	\$0.00	\$0.00	\$0.00	\$291.30
11027-01	Doug Schwartz	\$0.00	\$126.97	\$123.52	\$0.00	\$0.00	\$0.00	\$250.49
11035-01	Kstk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$730.94)	(\$730.94)
11041-05	Chloe Massin	\$0.00	\$435.48	\$0.00	\$0.00	\$0.00	\$0.00	\$435.48
11392-01	Brian Christian	\$0.00	\$369.61	\$0.00	\$0.00	\$0.00	\$0.00	\$369.61
11394-01	Sea Level Seafoods	\$0.00	\$791.18	\$0.00	\$0.00	\$0.00	\$0.00	\$791.18
11395-04	Mark Galla	\$0.00	\$675.08	\$0.00	\$0.00	\$0.00	\$0.00	\$675.08
11396-02	Alaska Power Teleph	\$0.00	\$66.21	\$70.87	\$70.87	\$0.00	\$0.00	\$207.95
11397-05	Benjamiin H Merry	\$0.00	\$254.66	\$0.00	\$0.00	\$0.00	\$0.00	\$254.66
11398-03	Jake Harris	\$0.00	\$474.81	\$0.00	\$0.00	\$0.00	\$0.00	\$474.81
99-02	Stephen Cole	\$0.00	\$546.59	\$0.00	\$0.00	\$0.00	\$0.00	\$546.59

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Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
11400-01	Greg & Carrie McCor	\$0.00	\$389.80	\$0.00	\$0.00	\$0.00	\$0.00	\$389.80
11401-01	George Woodbury	\$0.00	\$78.44	\$87.45	\$0.00	\$0.00	\$0.00	\$165.89
11403-04	Leland Purvis	\$0.00	\$41.68	\$0.00	\$0.00	\$0.00	\$0.00	\$41.68
11404-03	Cody Angerman	\$0.00	\$446.02	\$430.70	\$0.00	\$0.00	\$0.00	\$876.72
11405-08	Richard Oliver	\$0.00	\$42.71	\$42.18	\$0.00	\$0.00	\$0.00	\$84.89
11406-04	Haig Demerjian	\$0.00	\$468.77	\$0.00	\$0.00	\$0.00	\$0.00	\$468.77
11407-12	Lindsey McConachie	\$0.00	\$327.23	\$358.16	\$0.00	\$0.00	\$0.00	\$685.39
11408-23	Ann E Hegney	\$0.00	\$280.17	\$0.00	\$0.00	\$0.00	\$0.00	\$280.17
11409-01	Betty A Abbott-Revo	\$0.00	\$10.87	\$0.00	\$0.00	\$0.00	\$0.00	\$10.87
11410-03	Marsha Ballou	\$0.00	\$483.56	\$0.00	\$0.00	\$0.00	\$0.00	\$483.56
11411-03	Jason G Fode	\$0.00	\$463.43	\$0.00	\$0.00	\$0.00	\$0.00	\$463.43
11412-01	Betty A Abbott-Revo	\$0.00	\$713.61	\$0.00	\$0.00	\$0.00	\$0.00	\$713.61
11413-03	Dwane Ballou	\$0.00	\$402.02	\$426.12	\$0.00	\$0.00	\$0.00	\$828.14
11415-03	Bruce Ward	\$0.00	\$18.33	\$0.00	\$0.00	\$0.00	\$0.00	\$18.33
11416-05	Jacob C Rushmore	\$0.00	\$491.53	\$421.93	\$0.00	\$0.00	\$0.00	\$913.46
11417-03	Dan Deboer	\$0.00	\$382.24	\$439.94	\$402.58	\$0.00	\$0.00	\$1,224.76
11418-12	Kevin A Violete	\$0.00	\$388.78	\$0.00	\$0.00	\$0.00	\$0.00	\$388.78
11420-10	Myron St Clair	\$0.00	\$426.97	\$0.00	\$0.00	\$0.00	\$0.00	\$426.97
11421-03	Katie Ludwigsen	\$0.00	\$507.93	\$0.00	\$0.00	\$0.00	\$0.00	\$507.93
11422-04	Sally Brendible	\$0.00	\$329.41	\$0.00	\$0.00	\$0.00	\$0.00	\$329.41
11423-03	Michael J Bunes	\$0.00	\$273.22	\$0.00	\$0.00	\$0.00	\$0.00	\$273.22
11426-04	Nathan Stearns	\$0.00	\$526.93	\$0.00	\$0.00	\$0.00	\$0.00	\$526.93
11427-05	Ron Opheim	\$0.00	\$308.20	\$0.00	\$0.00	\$0.00	\$0.00	\$308.20
11428-03	Kim Lane	\$0.00	\$475.74	\$0.00	\$0.00	\$0.00	\$0.00	\$475.74
11429-21	Anthony Anzalone	\$0.00	\$299.09	\$0.00	\$0.00	\$0.00	\$0.00	\$299.09
11430-01	Brian Shilts	\$0.00	\$380.61	\$0.00	\$0.00	\$0.00	\$0.00	\$380.61
11436-01	Judith Bakeberg	\$0.00	\$320.25	\$322.73	\$0.00	\$0.00	\$0.00	\$642.98
11439-02	V. Alan Cummings	\$0.00	\$52.16	\$0.00	\$0.00	\$0.00	\$0.00	\$52.16
11445-02	Jason Beaty	\$0.00	\$289.08	\$0.00	\$0.00	\$0.00	\$0.00	\$289.08
11447-12	Dan Melling	\$0.00	\$116.69	\$219.83	\$0.00	\$0.00	\$0.00	\$336.52
11448-01	Dave Miller	\$0.00	\$177.75	\$0.00	\$0.00	\$0.00	\$0.00	\$177.75
11449-01	Bloom Storage Build	\$0.00	\$24.01	\$0.00	\$0.00	\$0.00	\$0.00	\$24.01
11452-04	Leif Larsson	\$0.00	\$568.22	\$0.00	\$0.00	\$0.00	\$0.00	\$568.22
11453-01	Kitty Angerman	\$0.00	\$165.50	\$0.00	\$0.00	\$0.00	\$0.00	\$165.50
11455-02	Tanner Smith	\$0.00	\$413.21	\$0.00	\$0.00	\$0.00	\$0.00	\$413.21
11456-02	Michael Symons	\$0.00	\$146.88	\$240.14	\$0.00	\$0.00	\$0.00	\$387.02
11457-01	David Rak	\$0.00	\$165.08	\$0.00	\$0.00	\$0.00	\$0.00	\$165.08
11458-01	Richard Buhler	\$0.00	\$389.11	\$0.00	\$0.00	\$0.00	\$0.00	\$389.11

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Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
11460-05	Leon Fredrichs	\$0.00	\$298.92	\$0.00	\$0.00	\$0.00	\$0.00	\$298.92
11461-01	Gerald King	\$0.00	\$156.88	\$0.00	\$0.00	\$0.00	\$0.00	\$156.88
11463-03	Karen Leak	\$0.00	\$430.16	\$0.00	\$0.00	\$0.00	\$0.00	\$430.16
11465-12	Bruce Levine	\$0.00	\$267.59	\$270.65	\$474.21	\$0.00	\$0.00	\$1,012.45
11467-01	Mark Robinson	\$0.00	\$321.12	\$0.00	\$0.00	\$0.00	\$0.00	\$321.12
11468-02	E. Robert Naumann	\$0.00	\$334.81	\$0.00	\$0.00	\$0.00	\$0.00	\$334.81
11469-13	Jessica C Bray	\$0.00	\$303.95	\$316.24	\$0.00	\$0.00	\$0.00	\$620.19
11470-01	Ernest Bliss	\$0.00	\$172.27	\$0.00	\$0.00	\$0.00	\$0.00	\$172.27
11471-04	Ron Johnson	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$62.77)	(\$62.77)
11473-03	Ron Johnson	\$0.00	\$156.23	\$0.00	\$0.00	\$0.00	\$0.00	\$156.23
11475-01	Michael Bauer	\$0.00	\$317.44	\$260.85	\$0.00	\$0.00	\$0.00	\$578.29
11476-01	Suzanne Byford	\$0.00	\$107.61	\$0.00	\$0.00	\$0.00	\$0.00	\$107.61
11481-01	Steve Helgeson	\$0.00	\$805.49	\$0.00	\$0.00	\$0.00	\$0.00	\$805.49
11483-01	Rhoda Fochtman	\$0.00	\$660.74	\$0.00	\$0.00	\$0.00	\$0.00	\$660.74
11484-01	Roderick Ryll	\$0.00	\$99.42	\$0.00	\$0.00	\$0.00	\$0.00	\$99.42
11485-01	Deborah Lee Glass	\$0.00	\$79.52	\$0.00	\$0.00	\$0.00	\$0.00	\$79.52
11486-05	Jordan L. Glass	\$0.00	\$86.48	\$0.00	\$0.00	\$0.00	\$0.00	\$86.48
11487-01	Kathleen Ann St Cla	\$0.00	\$257.97	\$0.00	\$0.00	\$0.00	\$0.00	\$257.97
11488-03	David R Jellum	\$0.00	\$122.94	\$0.00	\$0.00	\$0.00	\$0.00	\$122.94
11489-01	Bruce Eagle	\$0.00	\$217.25	\$0.00	\$0.00	\$0.00	\$0.00	\$217.25
11491-01	Lisa M Lebo	\$0.00	\$145.04	\$172.59	\$0.00	\$0.00	\$0.00	\$317.63
11492-02	Brett Stillwaugh	\$0.00	\$270.51	\$0.00	\$0.00	\$0.00	\$0.00	\$270.51
11493-01	Tom Fisher	\$0.00	\$218.78	\$0.00	\$0.00	\$0.00	\$0.00	\$218.78
11494-12	Christina Purviance	\$0.00	\$283.12	\$0.00	\$0.00	\$0.00	\$0.00	\$283.12
11495-02	Stacy Altepeter	\$0.00	(\$150.00)	\$0.00	\$0.00	(\$125.00)	(\$34.94)	(\$309.94)
11498-02	Amber Al-Haddad	\$0.00	\$156.45	\$0.00	\$0.00	\$0.00	\$0.00	\$156.45
11499-05	Jimmy Pritchett	\$0.00	\$353.43	\$472.68	\$0.00	\$0.00	\$0.00	\$826.11
11502-02	Lawrence Daly	\$0.00	\$251.07	\$0.00	\$0.00	\$0.00	\$0.00	\$251.07
11503-03	Renee Owenson	\$0.00	\$289.02	\$0.00	\$0.00	\$0.00	\$0.00	\$289.02
11504-02	Eric B Lee	\$0.00	\$137.89	\$103.07	\$0.00	\$0.00	\$0.00	\$240.96
11505-04	David Scott Davidso	\$0.00	\$410.40	\$450.75	\$0.00	\$0.00	\$0.00	\$861.15
11506-01	James McComas	\$0.00	\$469.85	\$0.00	\$0.00	\$0.00	\$0.00	\$469.85
11507-12	Caleb Purviance	\$0.00	\$264.65	\$0.00	\$0.00	\$0.00	\$0.00	\$264.65
11508-02	Elizabeth Guyor	\$0.00	\$360.80	\$0.00	\$0.00	\$0.00	\$0.00	\$360.80
11509-01	Greg Wood	\$0.00	\$476.94	\$727.39	\$0.00	\$0.00	\$0.00	\$1,204.33
11511-01	Nick Kollars	\$0.00	\$241.17	\$0.00	\$0.00	\$0.00	\$0.00	\$241.17
11512-01	Jonna Kautz	\$0.00	\$182.19	\$0.00	\$0.00	\$0.00	\$0.00	\$182.19
14-01	Tom Rooney	\$0.00	\$225.71	\$219.33	\$0.00	\$0.00	\$0.00	\$445.04

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
11515-01	George S. Larsen Jr	\$0.00	\$142.27	\$0.00	\$0.00	\$0.00	\$0.00	\$142.27
11516-06	Wolfe S Larsen	\$0.00	\$301.36	\$239.80	\$0.00	\$0.00	\$0.00	\$541.16
11517-02	Les Woodward	\$0.00	\$281.21	\$327.22	\$0.00	\$0.00	\$0.00	\$608.43
11520-04	Patricia A Green	\$0.00	\$206.04	\$276.14	\$0.00	\$0.00	\$0.00	\$482.18
11522-01	Jim Colier	\$0.00	\$114.84	\$0.00	\$0.00	\$0.00	\$0.00	\$114.84
11523-07	Robert M Stires	\$0.00	\$127.54	\$211.90	\$0.00	\$0.00	\$0.00	\$339.44
11523-08	Leif Larsson	\$0.00	\$43.87	\$0.00	\$0.00	\$0.00	\$0.00	\$43.87
11524-04	Holly Padilla	\$0.00	\$198.88	\$0.00	\$0.00	\$0.00	\$0.00	\$198.88
11525-04	Robert J Dalrymple	\$0.00	\$361.49	\$0.00	\$0.00	\$0.00	\$0.00	\$361.49
11527-03	Melody Hazel	\$0.00	\$403.60	\$0.00	\$0.00	\$0.00	\$0.00	\$403.60
11528-03	Rodney D Rhoades	\$0.00	\$200.97	\$0.00	\$0.00	\$0.00	\$0.00	\$200.97
11529-01	Andrea Kizziar	\$0.00	\$299.96	\$0.00	\$0.00	\$0.00	\$0.00	\$299.96
11530-07	Tyler S Riberio	\$0.00	\$564.71	\$0.00	\$0.00	\$0.00	\$0.00	\$564.71
11531-01	John Verhey	\$0.00	\$159.24	\$0.00	\$0.00	\$0.00	\$0.00	\$159.24
11532-02	Jamie Rusaw	\$0.00	\$127.67	\$0.00	\$0.00	\$0.00	\$0.00	\$127.67
11534-01	Paul & Carol Rushmo	\$0.00	\$581.57	\$0.00	\$0.00	\$0.00	\$0.00	\$581.57
11535-02	Chris & Dixie Booke	\$0.00	\$629.03	\$0.00	\$0.00	\$0.00	\$0.00	\$629.03
11537-10	Les Brown	\$0.00	\$340.13	\$0.00	\$0.00	\$0.00	\$0.00	\$340.13
11540-03	Robert Lemke	\$0.00	\$390.50	\$0.00	\$0.00	\$0.00	\$0.00	\$390.50
11541-02	Lynn Allen	\$0.00	\$340.13	\$0.00	\$0.00	\$0.00	\$0.00	\$340.13
11544-01	Harold Conine	\$0.00	\$566.84	\$0.00	\$0.00	\$0.00	\$0.00	\$566.84
11545-01	Don & Marit Stevens	\$0.00	\$463.64	\$260.86	\$0.00	\$0.00	\$0.00	\$724.50
11546-02	Robert A Filter	\$0.00	\$448.23	\$0.00	\$0.00	\$0.00	\$0.00	\$448.23
11547-01	Earl Ray Stokes	\$0.00	\$272.66	\$0.00	\$0.00	\$0.00	\$0.00	\$272.66
11549-02	Kevin Stutz	\$0.00	\$21.17	\$0.00	\$0.00	\$0.00	\$0.00	\$21.17
11550-07	Brett R Abrahamson	\$0.00	\$119.38	\$335.26	\$0.00	\$0.00	\$0.00	\$454.64
11551-03	William G Shilts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$22.27)	(\$22.27)
11552-04	Helen C Peters-Totz	\$0.00	\$392.43	\$413.74	\$0.00	\$0.00	\$0.00	\$806.17
11557-04	Devon Miller	\$0.00	\$351.38	\$0.00	\$0.00	\$0.00	\$0.00	\$351.38
11563-02	Brooke Leslie	\$0.00	\$612.61	\$0.00	\$0.00	\$0.00	\$0.00	\$612.61
11564-01	Deanna Gross	\$0.00	\$255.69	\$0.00	\$0.00	\$0.00	\$0.00	\$255.69
11566-05	Shawn Curley	\$0.00	\$267.53	\$287.42	\$211.58	\$0.00	\$0.00	\$766.53
11567-01	Terry Coblentz	\$0.00	\$490.79	\$574.99	\$0.00	\$0.00	\$0.00	\$1,065.78
11569-04	Bonnie Allen	\$0.00	\$234.39	\$0.00	\$0.00	\$0.00	\$0.00	\$234.39
11570-02	Bruce Smith Sr	\$0.00	\$479.42	\$0.00	\$0.00	\$0.00	\$0.00	\$479.42
11571-12	James C Gillen Jr	\$0.00	\$410.86	\$0.00	\$0.00	\$0.00	\$0.00	\$410.86
11572-02	Brandon Whitaker	\$0.00	\$685.61	\$0.00	\$0.00	\$0.00	\$0.00	\$685.61
73-01	Maureen Maxand	\$0.00	\$537.83	\$0.00	\$0.00	\$0.00	\$0.00	\$537.83

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
11574-03	Maureen Maxand	\$0.00	\$10.79	\$0.00	\$0.00	\$0.00	\$0.00	\$10.79
11575-22	Deanna Gross	\$0.00	\$297.42	\$0.00	\$0.00	\$0.00	\$0.00	\$297.42
11576-04	David Silva	\$0.00	\$502.64	\$0.00	\$0.00	\$0.00	\$0.00	\$502.64
11578-01	Harold Bailey	\$0.00	\$253.60	\$0.00	\$0.00	\$0.00	\$0.00	\$253.60
11579-01	Kim Covalt	\$0.00	\$577.76	\$0.00	\$0.00	\$0.00	\$0.00	\$577.76
11584-01	Wrangell Cooperativ	\$0.00	\$18.09	\$643.18	\$0.00	\$0.00	\$0.00	\$661.27
11586-16	Trident Seafoods Co	\$0.00	\$859.91	\$0.00	\$0.00	\$0.00	\$0.00	\$859.91
11587-04	Hungry Beaver Pizza	\$0.00	\$3,719.29	\$0.00	\$0.00	\$0.00	\$0.00	\$3,719.29
11588-02	Sue Stevens	\$0.00	\$437.71	\$583.85	\$435.40	\$0.00	\$0.00	\$1,456.96
11589-03	Trident Seafoods Co	\$0.00	\$5,374.73	\$0.00	\$0.00	\$0.00	\$0.00	\$5,374.73
11591-26	Trident Seafoods Co	\$0.00	\$156.29	\$0.00	\$0.00	\$0.00	\$0.00	\$156.29
11592-45	Trident Seafoods Co	\$0.00	\$157.61	\$0.00	\$0.00	\$0.00	\$0.00	\$157.61
11593-43	George M Damian	\$0.00	\$5.18	\$140.80	\$141.75	\$68.69	\$0.00	\$356.42
11593-44	Trident Seafoods Co	\$0.00	\$147.98	\$0.00	\$0.00	\$0.00	\$0.00	\$147.98
11594-02	Ted Cabot	\$0.00	\$142.40	\$0.00	\$0.00	\$0.00	\$0.00	\$142.40
11595-32	Jordan R Crowley	\$0.00	\$186.96	\$0.00	\$0.00	\$0.00	\$0.00	\$186.96
11596-38	Tammy Sue Damian	\$0.00	\$154.96	\$0.00	\$0.00	\$0.00	\$0.00	\$154.96
11597-11	Mark Stevens	\$0.00	\$207.22	\$202.95	\$193.33	\$0.00	\$0.00	\$603.50
11598-13	Angela Flickinger	\$0.00	\$153.46	\$153.82	\$0.00	\$0.00	\$0.00	\$307.28
11599-01	Churchill Rental	\$0.00	\$570.18	\$0.00	\$0.00	\$0.00	\$0.00	\$570.18
11600-01	Churchill Rental	\$0.00	\$350.59	\$0.00	\$0.00	\$0.00	\$0.00	\$350.59
11601-01	Churchill Rental	\$0.00	\$172.33	\$0.00	\$0.00	\$0.00	\$0.00	\$172.33
11603-07	Alaska Marine Lines	\$0.00	\$37.66	\$0.00	\$0.00	\$0.00	\$0.00	\$37.66
11605-06	Alaska Marine Lines	\$0.00	\$19.05	\$0.00	\$0.00	\$0.00	\$0.00	\$19.05
11620-03	Dave's Welding and	\$0.00	\$489.32	\$0.00	\$0.00	\$0.00	\$0.00	\$489.32
11621-13	Louel Rentals	\$0.00	\$0.00	\$0.00	\$0.00	(\$23.88)	\$0.00	(\$23.88)
11623-03	Trident Seafoods Co	\$0.00	\$710.29	\$0.00	\$0.00	\$0.00	\$0.00	\$710.29
11625-02	Tarren's Storage So	\$0.00	\$137.54	\$223.69	\$0.00	\$0.00	\$0.00	\$361.23
11626-01	Curtis Kautz	\$0.00	\$282.40	\$0.00	\$0.00	\$0.00	\$0.00	\$282.40
11629-16	Trident Seafoods Co	\$0.00	\$864.33	\$0.00	\$0.00	\$0.00	\$0.00	\$864.33
11630-01	Kenneth K Davidson	\$0.00	\$265.01	\$0.00	\$0.00	\$0.00	\$0.00	\$265.01
11631-02	Bible Baptist Resid	\$0.00	\$780.00	\$0.00	\$0.00	\$0.00	\$0.00	\$780.00
11633-08	Tracey H Martin	\$0.00	\$449.12	\$0.00	\$0.00	\$0.00	\$0.00	\$449.12
11635-01	Jenkins Welding LLC	\$0.00	\$495.85	\$638.70	\$0.00	\$0.00	\$0.00	\$1,134.55
11636-03	Shevaun A Meggitt	\$0.00	\$77.01	\$0.00	\$0.00	\$0.00	\$0.00	\$77.01
11638-02	Wrangell Boat Shop	\$0.00	\$1,819.84	\$1,794.90	\$1,497.63	\$0.00	\$0.00	\$5,112.37
11639-16	Wade Jack	\$0.00	\$341.38	\$0.00	\$0.00	\$0.00	\$0.00	\$341.38
40-03	Larissa Siekawitch	\$0.00	\$10.79	\$0.00	\$0.00	\$0.00	\$0.00	\$10.79

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
11641-06	Dave Ellis	\$0.00	\$251.85	\$0.00	\$0.00	\$0.00	\$0.00	\$251.85
11642-03	Tom Robinson	\$0.00	\$234.24	\$0.00	\$0.00	\$0.00	\$0.00	\$234.24
11645-01	Twyla Nore	\$0.00	\$512.66	\$0.00	\$0.00	\$0.00	\$0.00	\$512.66
11646-01	Brian Ashton	\$0.00	\$274.79	\$0.00	\$0.00	\$0.00	\$0.00	\$274.79
11647-01	Brian Ashton	\$0.00	\$305.35	\$0.00	\$0.00	\$0.00	\$0.00	\$305.35
11649-03	Brian Herman	\$0.00	\$372.67	\$0.00	\$0.00	\$0.00	\$0.00	\$372.67
11650-13	Bryan Allen	\$0.00	\$349.08	\$400.97	\$0.00	\$0.00	\$0.00	\$750.05
11651-07	Chris & Kathy Black	\$0.00	\$519.33	\$0.00	\$0.00	\$0.00	\$0.00	\$519.33
11653-10	Bloom Rental	\$0.00	\$188.52	\$0.00	\$0.00	\$0.00	\$0.00	\$188.52
11655-01	Svendsen Marine LLC	\$0.00	\$2,062.89	\$0.00	\$0.00	\$0.00	\$0.00	\$2,062.89
11656-02	Randy Easterly	\$0.00	\$594.10	\$709.11	\$0.00	\$0.00	\$0.00	\$1,303.21
11657-07	Laura Massin	\$0.00	\$253.06	\$256.74	\$0.00	\$0.00	\$0.00	\$509.80
11658-23	Jared A Becker	\$0.00	\$286.71	\$0.00	\$0.00	\$0.00	\$0.00	\$286.71
11659-12	Laura Massin	\$0.00	\$153.35	\$135.65	\$0.00	\$0.00	\$0.00	\$289.00
11660-01	Patty Gilbert	\$0.00	\$572.03	\$694.17	\$0.00	\$0.00	\$0.00	\$1,266.20
11661-07	Dennis R Edens	\$0.00	\$307.16	\$0.00	\$0.00	\$0.00	\$0.00	\$307.16
11662-01	Joel Peterman	\$0.00	\$452.34	\$0.00	\$0.00	\$0.00	\$0.00	\$452.34
11664-01	Neal Soeteber	\$0.00	\$282.54	\$0.00	\$0.00	\$0.00	\$0.00	\$282.54
11666-17	Bertha M Marsh	\$0.00	\$347.03	\$341.66	\$0.00	\$0.00	\$0.00	\$688.69
11667-10	Neal Soeteber	\$0.00	\$44.83	\$0.00	\$0.00	\$0.00	\$0.00	\$44.83
11668-06	Larissa Siekawitch	\$0.00	\$777.14	\$0.00	\$0.00	\$0.00	\$0.00	\$777.14
11669-15	Bruce Harding	\$0.00	\$56.47	\$0.00	\$0.00	\$0.00	\$0.00	\$56.47
11670-15	Nancy Delpero	\$0.00	\$277.39	\$0.00	\$0.00	\$0.00	\$0.00	\$277.39
11672-24	John T Pullman	\$0.00	\$285.88	\$0.00	\$0.00	\$0.00	\$0.00	\$285.88
11673-19	Zack Nelson	\$0.00	\$270.02	\$0.00	\$0.00	\$0.00	\$0.00	\$270.02
11674-12	Mike White	\$0.00	\$347.22	\$0.00	\$0.00	\$0.00	\$0.00	\$347.22
11675-01	Carol Hay	\$0.00	\$250.96	\$0.00	\$0.00	\$0.00	\$0.00	\$250.96
11676-01	Carol Hay	\$0.00	\$12.52	\$0.00	\$0.00	\$0.00	\$0.00	\$12.52
11677-02	Amber Hommel	\$0.00	\$444.64	\$0.00	\$0.00	\$0.00	\$0.00	\$444.64
11678-25	James J Freeman	\$0.00	\$627.17	\$0.00	\$0.00	\$0.00	\$0.00	\$627.17
11679-04	John Yeager	\$0.00	\$697.26	\$0.00	\$0.00	\$0.00	\$0.00	\$697.26
11680-02	Arnold Bakke	\$0.00	\$603.45	\$0.00	\$0.00	\$0.00	\$0.00	\$603.45
11681-17	Earon K Gross	\$0.00	\$535.43	\$0.00	\$0.00	\$0.00	\$0.00	\$535.43
11682-33	The Bay Company	\$0.00	\$264.87	\$0.00	\$0.00	\$0.00	\$0.00	\$264.87
11683-06	Superior Marine Ser	\$0.00	\$404.20	\$0.00	\$0.00	\$0.00	\$0.00	\$404.20
11684-16	Edward L Caum IV	\$0.00	\$304.93	\$0.00	\$0.00	\$0.00	\$0.00	\$304.93
11685-06	Aaron Angerman	\$0.00	\$388.62	\$194.82	\$0.00	\$0.00	\$0.00	\$583.44
86-01	Roxanna Petticrew	\$0.00	\$12.99	\$0.00	\$0.00	\$0.00	\$0.00	\$12.99

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
11687-05	Brian Christian	\$0.00	\$11.03	\$0.00	\$0.00	\$0.00	\$0.00	\$11.03
11688-01	Clara Haley	\$0.00	\$318.84	\$0.00	\$0.00	\$0.00	\$0.00	\$318.84
11694-01	Janice Emde	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
11695-06	Island Salon	\$0.00	\$259.45	\$0.00	\$0.00	\$0.00	\$0.00	\$259.45
11696-04	Bonnie Ritchie	\$0.00	\$128.74	\$0.00	\$0.00	\$0.00	\$0.00	\$128.74
11697-02	Bonnie Ritchie	\$0.00	\$20.76	\$0.00	\$0.00	\$0.00	\$0.00	\$20.76
11698-02	Bonnie Ritchie	\$0.00	\$342.92	\$0.00	\$0.00	\$0.00	\$0.00	\$342.92
11701-03	Bonnie Ritchie	\$0.00	\$379.67	\$0.00	\$0.00	\$0.00	\$0.00	\$379.67
11702-01	Kelly Bunes	\$0.00	\$330.53	\$0.00	\$0.00	\$0.00	\$0.00	\$330.53
11703-09	Karri Bunes	\$0.00	\$392.68	\$0.00	\$0.00	\$0.00	\$0.00	\$392.68
11704-11	Lynn D Maxand	\$0.00	\$160.31	\$197.38	\$0.00	\$0.00	\$0.00	\$357.69
11705-01	John Agostine	\$0.00	\$563.37	\$0.00	\$0.00	\$0.00	\$0.00	\$563.37
11707-01	Lauran Woolery	\$0.00	\$480.92	\$0.00	\$0.00	\$0.00	\$0.00	\$480.92
11708-10	Valerie K Massie	\$0.00	\$238.69	\$0.00	\$0.00	\$0.00	\$0.00	\$238.69
11709-02	James D Leslie II	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$83.73)	(\$83.73)
11710-02	Samuel R Privett II	\$0.00	\$403.31	\$0.00	\$0.00	\$0.00	\$0.00	\$403.31
11711-02	Gablehouse Rentals	\$0.00	\$396.84	\$0.00	\$0.00	\$0.00	\$0.00	\$396.84
11715-02	Joseph Hommel	\$0.00	\$549.36	\$607.39	\$0.00	\$0.00	\$0.00	\$1,156.75
11718-01	Benn Curtis	\$0.00	\$904.66	\$0.00	\$0.00	\$0.00	\$0.00	\$904.66
11719-04	Richard Teague	\$0.00	\$204.66	\$0.00	\$0.00	\$0.00	\$0.00	\$204.66
11720-01	Robert Prunella	\$0.00	\$417.83	\$0.00	\$0.00	\$0.00	\$0.00	\$417.83
11721-01	Jeff Jabusch	\$0.00	\$504.10	\$0.00	\$0.00	\$0.00	\$0.00	\$504.10
11722-02	Josh Blatchley	\$0.00	\$310.22	\$0.00	\$0.00	\$0.00	\$0.00	\$310.22
11723-01	Breakwater Seafoods	\$0.00	\$20.14	\$0.00	\$0.00	\$0.00	\$0.00	\$20.14
11724-05	Georgia Hay	\$0.00	\$267.65	\$0.00	\$0.00	\$0.00	\$0.00	\$267.65
11725-01	Richard Kaer	\$0.00	\$473.66	\$0.00	\$0.00	\$0.00	\$0.00	\$473.66
11726-01	Charles Petticrew	\$0.00	\$281.98	\$0.00	\$0.00	\$0.00	\$0.00	\$281.98
11728-01	William Bloom	\$0.00	\$791.02	\$0.00	\$0.00	\$0.00	\$0.00	\$791.02
11729-02	Michelle D Thomasse	\$0.00	\$623.24	\$740.52	\$0.00	\$0.00	\$0.00	\$1,363.76
11730-01	William Privett	\$0.00	\$579.38	\$0.00	\$0.00	\$0.00	\$0.00	\$579.38
11731-03	Harry L Churchill	\$0.00	\$308.05	\$0.00	\$0.00	\$0.00	\$0.00	\$308.05
11732-01	Dave Brown	\$0.00	\$593.61	\$877.01	\$0.00	\$0.00	\$0.00	\$1,470.62
11734-01	Mark Pempek	\$0.00	\$605.47	\$0.00	\$0.00	\$0.00	\$0.00	\$605.47
11735-02	Jeanna Wittwer	\$0.00	\$58.96	\$0.00	\$0.00	\$0.00	\$0.00	\$58.96
11736-01	Eric Kading	\$0.00	\$233.06	\$0.00	\$0.00	\$0.00	\$0.00	\$233.06
11737-07	Eric Kading	\$0.00	\$16.34	\$0.00	\$0.00	\$0.00	\$0.00	\$16.34
11738-05	Taylor Properties L	\$0.00	\$1,510.01	\$0.00	\$0.00	\$0.00	\$0.00	\$1,510.01
40-01	Kaer Trucking	\$0.00	\$142.70	\$189.71	\$0.00	\$0.00	\$0.00	\$332.41

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
11741-01	Wayne Kaer	\$0.00	\$88.11	\$0.00	\$0.00	\$0.00	\$0.00	\$88.11
11743-02	Alaska Waters	\$0.00	\$965.02	\$0.00	\$0.00	\$0.00	\$0.00	\$965.02
11744-02	Touchpoint Alaska M	\$0.00	\$1,160.38	\$0.00	\$0.00	\$0.00	\$0.00	\$1,160.38
11746-03	Dale McMurren	\$0.00	\$482.89	\$577.42	\$0.00	\$0.00	\$0.00	\$1,060.31
11747-04	Charles Haubrich	\$0.00	\$804.97	\$0.00	\$0.00	\$0.00	\$0.00	\$804.97
11748-05	Alisha D Seward	\$0.00	\$546.23	\$0.00	\$0.00	\$0.00	\$0.00	\$546.23
11749-01	Doug McCloskey	\$0.00	\$469.81	\$0.00	\$0.00	\$0.00	\$0.00	\$469.81
11750-02	Gigi Torgramsen	\$0.00	\$862.35	\$1,085.17	\$0.00	\$0.00	\$0.00	\$1,947.52
11751-01	John Taylor Shop	\$0.00	\$188.77	\$0.00	\$0.00	\$0.00	\$0.00	\$188.77
11752-02	White Enterprises	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
11754-01	Wrangell Senior Mai	\$0.00	\$293.04	\$0.00	\$0.00	\$0.00	\$0.00	\$293.04
11755-01	Wrangell Senior Apa	\$0.00	\$4,018.56	\$0.00	\$0.00	\$0.00	\$0.00	\$4,018.56
11756-01	DOT&PF Southcoast S	\$0.00	\$31.58	\$0.00	\$0.00	\$0.00	\$0.00	\$31.58
11757-01	Tlingit & Haida Hea	\$0.00	\$403.49	\$0.00	\$0.00	\$0.00	\$0.00	\$403.49
11758-01	Wrangell Elementary	\$0.00	\$3,085.86	\$0.00	\$0.00	\$0.00	\$0.00	\$3,085.86
11759-01	Wrangell Public Sch	\$0.00	\$1,198.08	\$0.00	\$0.00	\$0.00	\$0.00	\$1,198.08
11762-02	Job Montoy	\$0.00	\$505.99	\$498.72	\$0.00	\$0.00	\$0.00	\$1,004.71
11763-02	Glen Decker	\$0.00	\$513.58	\$640.91	\$0.00	\$0.00	\$0.00	\$1,154.49
11764-02	Kadin Corporation	\$0.00	\$51.17	\$0.00	\$0.00	\$0.00	\$0.00	\$51.17
11765-04	Geoffrey Stutz	\$0.00	\$346.87	\$171.41	\$0.00	\$0.00	\$0.00	\$518.28
11766-01	Kadin Corporation	\$0.00	\$432.37	\$0.00	\$0.00	\$0.00	\$0.00	\$432.37
11767-01	Mike D Shilts	\$0.00	\$354.46	\$411.21	\$0.00	\$0.00	\$0.00	\$765.67
11768-08	Frank Roberts	\$0.00	\$547.05	\$0.00	\$0.00	\$0.00	\$0.00	\$547.05
11769-05	Sam Carney	\$0.00	\$502.19	\$0.00	\$0.00	\$0.00	\$0.00	\$502.19
11770-03	David Bryner	\$0.00	\$127.06	\$55.59	\$0.00	\$0.00	\$0.00	\$182.65
11771-02	Jeff Barlow	\$0.00	\$358.49	\$0.00	\$0.00	\$0.00	\$0.00	\$358.49
11772-08	Bernie Massin	\$0.00	\$368.88	\$0.00	\$0.00	\$0.00	\$0.00	\$368.88
11774-01	DOT&PF Southcoast S	\$0.00	\$22.15	\$0.00	\$0.00	\$0.00	\$0.00	\$22.15
11775-08	Dorianne Sprehe	\$0.00	\$389.99	\$0.00	\$0.00	\$0.00	\$0.00	\$389.99
11776-03	Kyle Lewis	\$0.00	\$362.52	\$0.00	\$0.00	\$0.00	\$0.00	\$362.52
11778-01	Seventh Day Adventi	\$0.00	\$547.42	\$0.00	\$0.00	\$0.00	\$0.00	\$547.42
11779-01	Doug McMurren	\$0.00	\$243.68	\$224.76	\$233.17	\$0.00	\$0.00	\$701.61
11780-02	Barre Gadd	\$0.00	\$433.30	\$5.12	\$0.00	\$0.00	\$0.00	\$438.42
11781-01	Diane Lightner	\$0.00	\$433.41	\$0.00	\$0.00	\$0.00	\$0.00	\$433.41
11782-09	Alexander J Riordan	\$0.00	\$418.80	\$485.98	\$459.41	\$0.00	\$0.00	\$1,364.19
11783-10	Tony Massin	\$0.00	\$0.00	(\$711.89)	\$0.00	\$0.00	\$0.00	(\$711.89)
11981-02	Kathryn A Betterton	\$0.00	\$333.39	\$0.00	\$0.00	\$0.00	\$0.00	\$333.39
82-01	Kay Larson	\$0.00	\$467.80	\$0.00	\$0.00	\$0.00	\$0.00	\$467.80

Accounts Receivable Aging Report

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
11983-06	Chris Stewart	\$0.00	\$465.22	\$0.00	\$0.00	\$0.00	\$0.00	\$465.22
11984-02	Adam Morse	\$0.00	\$478.45	\$0.00	\$0.00	\$0.00	\$0.00	\$478.45
11985-06	Tlingit & Haida Reg	\$0.00	\$519.17	\$793.41	\$0.00	\$0.00	\$0.00	\$1,312.58
11986-02	Randolph Kalkins	\$0.00	\$310.50	\$0.00	\$0.00	\$0.00	\$0.00	\$310.50
11987-05	Dacee Gillen	\$0.00	\$111.64	\$0.00	\$0.00	\$0.00	\$0.00	\$111.64
11988-06	Tlingit & Haida Reg	\$0.00	\$105.76	\$114.89	\$0.00	\$0.00	\$0.00	\$220.65
11989-08	Jennifer Ludwigsen	\$0.00	\$90.24	\$114.18	\$0.00	\$0.00	\$0.00	\$204.42
11990-05	Bart L. Churchill	\$0.00	\$41.05	\$0.00	\$0.00	\$0.00	\$0.00	\$41.05
11992-08	Krysta Gillen	\$0.00	\$130.98	\$148.87	\$172.52	\$0.00	\$0.00	\$452.37
11993-04	Esther Ashton	\$0.00	\$344.97	\$375.84	\$0.00	\$0.00	\$0.00	\$720.81
11994-02	Amy Ferdinand	\$0.00	\$52.77	\$54.12	\$0.00	\$0.00	\$0.00	\$106.89
11995-07	Micaleah Larsen	\$0.00	\$267.18	\$170.83	\$0.00	\$0.00	\$0.00	\$438.01
11996-06	Rebecca L Mork	\$0.00	\$14.42	\$0.00	\$0.00	\$0.00	\$0.00	\$14.42
11997-05	Bonnie Ritchie	\$0.00	\$168.40	\$0.00	\$0.00	\$0.00	\$0.00	\$168.40
11998-07	Rudolph John Briska	\$0.00	\$184.39	\$0.00	\$0.00	\$0.00	\$0.00	\$184.39
11999-02	Fred E Elmore	\$0.00	\$50.96	\$0.00	\$0.00	\$0.00	\$0.00	\$50.96
12001-03	Arthur Larsen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$871.23)	(\$871.23)
12002-01	Ron Gillen	\$0.00	\$300.96	\$363.97	\$0.00	\$0.00	\$0.00	\$664.93
12003-05	David Gillen Jr	\$0.00	\$426.99	\$0.00	\$0.00	\$0.00	\$0.00	\$426.99
12004-05	Kenneth Orrin Hoyt	\$0.00	\$561.32	\$0.00	\$0.00	\$0.00	\$0.00	\$561.32
12006-31	Cliff White-Rental	\$0.00	\$0.60	\$67.89	\$0.00	\$0.00	\$0.00	\$68.49
12006-32	Kyler J Clyburn	\$0.00	\$445.82	\$0.00	\$0.00	\$0.00	\$0.00	\$445.82
12007-17	Bobbi Jo Gillen	\$0.00	\$450.72	\$0.00	\$0.00	\$0.00	\$0.00	\$450.72
12008-08	Adrienne McLaughlin	\$0.00	\$467.29	\$528.81	\$392.09	\$0.00	\$0.00	\$1,388.19
12009-01	American Legion	\$0.00	\$428.90	\$0.00	\$0.00	\$0.00	\$0.00	\$428.90
12010-01	Forest McMurren	\$0.00	\$337.53	\$346.44	\$0.00	\$0.00	\$0.00	\$683.97
12011-20	Andrea Gillen	\$0.00	\$243.01	\$0.00	\$0.00	\$0.00	\$0.00	\$243.01
12012-17	Trident Seafoods Co	\$0.00	\$248.60	\$0.00	\$0.00	\$0.00	\$0.00	\$248.60
12013-28	Trident Seafoods Co	\$0.00	\$212.99	\$0.00	\$0.00	\$0.00	\$0.00	\$212.99
12014-18	Tracy Landis	\$0.00	\$217.80	\$0.00	\$0.00	\$0.00	\$0.00	\$217.80
12015-33	Trident Seafoods Co	\$0.00	\$210.33	\$0.00	\$0.00	\$0.00	\$0.00	\$210.33
12017-02	Garnet Rentals LLC	\$0.00	\$1,336.78	\$1,314.39	\$0.00	\$0.00	\$0.00	\$2,651.17
12018-14	Christy G Park	\$0.00	\$230.57	\$0.00	\$0.00	\$0.00	\$0.00	\$230.57
12019-39	Trident Seafoods Co	\$0.00	\$264.32	\$0.00	\$0.00	\$0.00	\$0.00	\$264.32
12020-06	Artha W Deruyter	\$0.00	\$460.66	\$0.00	\$0.00	\$0.00	\$0.00	\$460.66
12021-10	Ryan Reeves	\$0.00	\$416.04	\$0.00	\$0.00	\$0.00	\$0.00	\$416.04
12022-01	Jim Early	\$0.00	\$381.37	\$0.00	\$0.00	\$0.00	\$0.00	\$381.37
23-02	Frank Roppel	\$0.00	\$384.31	\$0.00	\$0.00	\$0.00	\$0.00	\$384.31

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
12025-06	Jean Arnold	\$0.00	\$456.89	\$0.00	\$0.00	\$0.00	\$0.00	\$456.89
12026-07	Adrienne McLaughlin	\$0.00	\$0.62	\$0.62	\$0.62	\$0.62	\$80.92	\$83.40
12026-08	WHITE RENTALS LLC	\$0.00	\$206.15	\$0.00	\$0.00	\$0.00	\$0.00	\$206.15
12027-11	Randy L Backman	\$0.00	\$0.00	\$0.00	(\$448.24)	\$0.00	\$0.00	(\$448.24)
12027-13	Michael L Conner	\$0.00	\$210.00	\$0.00	\$0.00	\$0.00	\$0.00	\$210.00
12028-01	Frank Rice	\$0.00	\$298.40	\$0.00	\$0.00	\$0.00	\$0.00	\$298.40
12029-07	Traci W Elison	\$0.00	\$383.22	\$490.19	\$0.00	\$0.00	\$0.00	\$873.41
12030-01	Salvation Army	\$0.00	\$1,237.65	\$0.00	\$0.00	\$0.00	\$0.00	\$1,237.65
12031-04	Zachary Taylor	\$0.00	\$617.98	\$0.00	\$0.00	\$0.00	\$0.00	\$617.98
12033-01	Craig Villarma	\$0.00	\$384.98	\$0.00	\$0.00	\$0.00	\$0.00	\$384.98
12035-01	Harborlight Church	\$0.00	\$551.17	\$0.00	\$0.00	\$0.00	\$0.00	\$551.17
12036-04	Michael J Lockabey	\$0.00	\$443.89	\$0.00	\$0.00	\$0.00	\$0.00	\$443.89
12039-18	Michelle Lopez	\$0.00	\$70.05	\$93.98	\$0.00	\$0.00	\$0.00	\$164.03
12040-21	Maylee M Martin	\$0.00	\$52.32	\$0.00	\$0.00	\$0.00	\$0.00	\$52.32
12042-01	Alaska Housing Fina	\$0.00	\$3,493.53	\$0.00	\$0.00	\$0.00	\$0.00	\$3,493.53
12044-29	Jennifer A Luzzo	\$0.00	\$44.04	\$0.00	\$0.00	\$0.00	\$0.00	\$44.04
12045-15	Lorna M Salchenberg	\$0.00	\$64.63	\$0.00	\$0.00	\$0.00	\$0.00	\$64.63
12046-20	Aundria Martin	\$0.00	\$80.90	\$0.00	\$0.00	\$0.00	\$0.00	\$80.90
12047-23	Tatiana Daly	\$0.00	\$48.51	\$0.00	\$0.00	\$0.00	\$0.00	\$48.51
12048-16	Barbara Coleman	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$211.57)	(\$211.57)
12049-21	Julia A Miethe	\$0.00	\$14.85	\$0.00	\$0.00	\$0.00	\$0.00	\$14.85
12050-19	Liana K Carney	\$0.00	\$56.14	\$0.00	\$0.00	\$0.00	\$0.00	\$56.14
12051-01	Alaska Housing Fina	\$0.00	\$6,883.90	\$0.00	\$0.00	\$0.00	\$0.00	\$6,883.90
12052-04	Georgia Lewis	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$954.76)	(\$954.76)
12053-16	Tessa Appleman	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,393.34)	(\$1,393.34)
12054-03	Peter Landrigan	\$0.00	\$27.62	\$0.00	\$0.00	\$0.00	\$0.00	\$27.62
12055-07	Jessie M Franks III	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$971.96)	(\$971.96)
12056-01	Alaska Housing Fina	\$0.00	\$43.03	\$0.00	\$0.00	\$0.00	\$0.00	\$43.03
12057-18	Nikka Mork	\$0.00	\$86.61	\$0.00	\$0.00	\$0.00	\$0.00	\$86.61
12058-23	Patti Jo Livingston	\$0.00	\$80.49	\$0.00	\$0.00	\$0.00	\$0.00	\$80.49
12059-21	Nicole Webster	\$0.00	\$64.21	\$0.00	\$0.00	\$0.00	\$0.00	\$64.21
12060-16	Kari N Massin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$308.54)	(\$308.54)
12061-19	Leah Liukkonen	\$0.00	\$30.11	\$0.00	\$0.00	\$0.00	\$0.00	\$30.11
12062-14	David C Shull	\$0.00	\$48.68	\$0.00	\$0.00	\$0.00	\$0.00	\$48.68
12064-21	Susan Beebe	\$0.00	\$36.57	\$0.00	\$0.00	\$0.00	\$0.00	\$36.57
12065-15	Madelynn Motherway	\$0.00	\$68.66	\$0.00	\$0.00	\$0.00	\$0.00	\$68.66
12066-15	Jodie Perez	\$0.00	\$30.88	\$32.10	\$0.00	\$0.00	\$0.00	\$62.98
68-22	Darryl R Smith	\$0.00	\$26.29	\$0.00	\$0.00	\$0.00	\$0.00	\$26.29

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
12069-01	Alaska Housing Fina	\$0.00	\$2,310.16	\$0.00	\$0.00	\$0.00	\$0.00	\$2,310.16
12070-14	Arthur Gilbert	\$0.00	\$54.48	\$55.32	\$0.00	\$0.00	\$0.00	\$109.80
12071-15	Dante J Deang	\$0.00	\$46.03	\$0.00	\$0.00	\$0.00	\$0.00	\$46.03
12072-13	Jessie Brady	\$0.00	\$38.39	\$0.00	\$0.00	\$0.00	\$0.00	\$38.39
12073-14	Shamika L Jones	\$0.00	\$25.11	\$25.62	\$4.36	\$0.00	\$0.00	\$55.09
12073-15	Cassidy R Walker	\$0.00	\$11.36	\$0.00	\$0.00	\$0.00	\$0.00	\$11.36
12074-10	Diane Bloom	\$0.00	\$15.84	\$0.00	\$0.00	\$0.00	\$0.00	\$15.84
12075-18	Dianne L Simpson	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,918.31)	(\$1,918.31)
12076-35	Alaska Housing Fina	\$0.00	\$11.08	\$0.00	\$0.00	\$0.00	\$0.00	\$11.08
12077-11	Avril Rhoades	\$0.00	\$35.07	\$0.00	\$0.00	\$0.00	\$0.00	\$35.07
12078-01	Alaska Housing Fina	\$0.00	\$2,082.41	\$0.00	\$0.00	\$0.00	\$0.00	\$2,082.41
12079-25	Benjamin R Jackson	\$0.00	\$26.28	\$0.00	\$0.00	\$0.00	\$0.00	\$26.28
12080-29	Jennifer D Nakamura	\$0.00	\$1.41	\$0.00	\$0.00	\$0.00	\$0.00	\$1.41
12081-04	Michael McLaughlin	\$0.00	\$34.31	\$25.12	\$0.00	\$0.00	\$0.00	\$59.43
12082-21	David McHolland	\$0.00	\$46.00	\$53.33	\$0.00	\$0.00	\$0.00	\$99.33
12083-32	Vanessa Aitken	\$0.00	\$40.25	\$21.76	\$0.00	\$0.00	\$0.00	\$62.01
12084-10	Mel Gadd	\$0.00	\$43.04	\$0.00	\$0.00	\$0.00	\$0.00	\$43.04
12085-30	Kody L Paul	\$0.00	\$40.22	\$0.00	\$0.00	\$0.00	\$0.00	\$40.22
12086-17	Christopher V Byfor	\$0.00	\$24.63	\$0.00	\$0.00	\$0.00	\$0.00	\$24.63
12087-01	Alaska Housing Fina	\$0.00	\$2,129.03	\$0.00	\$0.00	\$0.00	\$0.00	\$2,129.03
12088-22	Byron Cady	\$0.00	\$48.86	\$0.00	\$0.00	\$0.00	\$0.00	\$48.86
12089-07	Alaska Housing Fina	\$0.00	\$30.15	\$0.00	\$0.00	\$0.00	\$0.00	\$30.15
12090-03	Honey Campbell	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,960.68)	(\$2,960.68)
12091-17	Levi S Dow JR	\$0.00	\$40.76	\$0.00	\$0.00	\$0.00	\$0.00	\$40.76
12092-04	Ty Harding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$382.56)	(\$382.56)
12093-05	Sharon D McGuire	\$0.00	\$34.42	\$0.00	\$0.00	\$0.00	\$0.00	\$34.42
12094-04	Samuel Campus	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$40.22)	(\$40.22)
12095-15	Thomas J Soeurt	\$0.00	\$38.14	\$0.00	\$0.00	\$0.00	\$0.00	\$38.14
12096-01	Alaska Housing Fina	\$0.00	\$2,055.40	\$0.00	\$0.00	\$0.00	\$0.00	\$2,055.40
12097-10	Madison M Blackburn	\$0.00	\$405.34	\$0.00	\$0.00	\$0.00	\$0.00	\$405.34
12098-01	Sueann Guggenbickle	\$0.00	\$591.63	\$0.00	\$0.00	\$0.00	\$0.00	\$591.63
12099-11	USDA C/O MetTel	\$0.00	\$471.05	\$0.00	\$0.00	\$0.00	\$0.00	\$471.05
12100-07	USDA C/O MetTel	\$0.00	\$236.23	\$0.00	\$0.00	\$0.00	\$0.00	\$236.23
12101-01	USDA C/O MetTel	\$0.00	\$149.97	\$0.00	\$0.00	\$0.00	\$0.00	\$149.97
12102-16	SEAK Behaviorial Hea	\$0.00	\$289.49	\$0.00	\$0.00	\$0.00	\$0.00	\$289.49
12103-02	Bert McCay	\$0.00	\$618.37	\$0.00	\$0.00	\$0.00	\$0.00	\$618.37
12104-16	Pml Eye Opener Rent	\$0.00	\$311.75	\$0.00	\$0.00	\$0.00	\$0.00	\$311.75
05-19	McKinley Ward	\$0.00	\$405.34	\$0.00	\$0.00	\$0.00	\$0.00	\$405.34

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Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
12106-35	Shaleen Kuntz	\$0.00	\$0.65	\$76.12	\$0.00	\$0.00	\$0.00	\$76.77
12106-36	Richard & Georgene	\$0.00	\$0.47	\$53.12	\$0.00	\$0.00	\$0.00	\$53.59
12106-37	Austin Levi Ratliff	\$0.00	\$288.10	\$0.00	\$0.00	\$0.00	\$0.00	\$288.10
12107-05	Johnson Rental	\$0.00	\$310.64	\$0.00	\$0.00	\$0.00	\$0.00	\$310.64
12108-27	Annette Thompson	\$0.00	(\$91.88)	\$0.00	\$0.00	\$0.00	\$0.00	(\$91.88)
12109-02	Johnson Rental	\$0.00	\$65.90	\$0.00	\$0.00	\$0.00	\$0.00	\$65.90
12110-02	James & Lisa Brooks	\$0.00	\$391.66	\$0.00	\$0.00	\$0.00	\$0.00	\$391.66
12112-04	David Roane Jr.	\$0.00	\$587.71	\$0.00	\$0.00	\$0.00	\$0.00	\$587.71
12113-07	Damon R Roher	\$0.00	\$354.09	\$0.00	\$0.00	\$0.00	\$0.00	\$354.09
12114-01	Nancy Seimears	\$0.00	\$584.39	\$0.00	\$0.00	\$0.00	\$0.00	\$584.39
12115-05	Paul Lofftus	\$0.00	\$561.64	\$236.99	\$0.00	\$0.00	\$0.00	\$798.63
12116-03	John Roundtree	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00
12118-25	Duane Ricker	\$0.00	\$288.66	\$253.47	\$0.00	\$0.00	\$0.00	\$542.13
12119-06	Darren Easterly	\$0.00	\$525.65	\$561.43	\$0.00	\$0.00	\$0.00	\$1,087.08
12120-14	Jeremy Welch	\$0.00	\$446.87	\$0.00	\$0.00	\$0.00	\$0.00	\$446.87
12124-01	Brent Mill	\$0.00	\$620.08	\$775.56	\$0.00	\$0.00	\$0.00	\$1,395.64
12125-04	Kassee M Schlotzhau	\$0.00	\$548.98	\$534.61	\$0.00	\$0.00	\$0.00	\$1,083.59
12126-07	Bridgette Petticrew	\$0.00	\$384.71	\$0.00	\$0.00	\$0.00	\$0.00	\$384.71
12128-04	Andy Hoyt	\$0.00	\$521.51	\$0.00	\$0.00	\$0.00	\$0.00	\$521.51
12129-06	David W Brown	\$0.00	\$461.59	\$563.33	\$0.00	\$0.00	\$0.00	\$1,024.92
12130-02	Jason Rooney	\$0.00	\$677.67	\$0.00	\$0.00	\$0.00	\$0.00	\$677.67
12133-07	Lacey Soeteber	\$0.00	\$398.49	\$0.00	\$0.00	\$0.00	\$0.00	\$398.49
12134-01	David Gillen	\$0.00	\$298.40	\$0.00	\$0.00	\$0.00	\$0.00	\$298.40
12135-01	David Gillen	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12136-08	SEARHC c/o of Engie	\$0.00	\$202.76	\$0.00	\$0.00	\$0.00	\$0.00	\$202.76
12137-03	SEARHC c/o of Engie	\$0.00	\$1,008.72	\$0.00	\$0.00	\$0.00	\$0.00	\$1,008.72
12138-06	SEARHC c/o of Engie	\$0.00	\$79.02	\$0.00	\$0.00	\$0.00	\$0.00	\$79.02
12139-03	TK'S Mini Mart	\$0.00	\$1,198.27	\$0.00	\$0.00	\$0.00	\$0.00	\$1,198.27
12140-01	Alaska Wireless Net	\$0.00	\$401.65	\$0.00	\$0.00	\$0.00	\$0.00	\$401.65
12288-03	Randy L Backman	\$0.00	(\$1,291.02)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,291.02)
12291-12	Wrangell Cooperativ	\$0.00	\$460.57	\$544.51	\$0.00	\$0.00	\$0.00	\$1,005.08
12292-01	Leroy Fennimore	\$0.00	\$346.66	\$0.00	\$0.00	\$0.00	\$0.00	\$346.66
12293-02	Chuck Hay	\$0.00	\$576.79	\$0.00	\$0.00	\$0.00	\$0.00	\$576.79
12294-03	Randy L Backman	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,586.46)	(\$1,586.46)
12295-02	Don Sorric	\$0.00	\$338.65	\$0.00	\$0.00	\$0.00	\$0.00	\$338.65
12296-02	Tlingit & Haida Reg	\$0.00	\$604.77	\$704.81	\$0.00	\$0.00	\$0.00	\$1,309.58
12297-04	Christopher J Miera	\$0.00	\$709.19	\$724.40	\$0.00	\$0.00	\$0.00	\$1,433.59
98-05	Leanna Nash	\$0.00	\$466.63	\$585.94	\$0.00	\$0.00	\$0.00	\$1,052.57

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
12300-02	James Nelson	\$0.00	\$31.15	\$0.00	\$0.00	\$0.00	\$0.00	\$31.15
12301-05	James Nelson	\$0.00	\$126.72	\$0.00	\$0.00	\$0.00	\$0.00	\$126.72
12302-01	Southeast Alaska Po	\$0.00	\$324.62	\$0.00	\$0.00	\$0.00	\$0.00	\$324.62
12303-01	DOT&PF Southcoast S	\$0.00	\$72.46	\$0.00	\$0.00	\$0.00	\$0.00	\$72.46
12308-03	Sea Level Seafoods	\$0.00	\$244.91	\$0.00	\$0.00	\$0.00	\$0.00	\$244.91
12309-02	Bloom Rental	\$0.00	\$209.48	\$0.00	\$0.00	\$0.00	\$0.00	\$209.48
12311-05	Lorena Cano	\$0.00	\$241.42	\$0.00	\$0.00	\$0.00	\$0.00	\$241.42
12313-01	Sue Nore	\$0.00	\$291.02	\$0.00	\$0.00	\$0.00	\$0.00	\$291.02
12314-10	Kelsey Leak	\$0.00	\$400.49	\$417.04	\$0.00	\$0.00	\$0.00	\$817.53
12315-03	Alexandra McMurren	\$0.00	\$351.67	\$0.00	\$0.00	\$0.00	\$0.00	\$351.67
12319-09	Kade Torgramsen	\$0.00	\$492.41	\$352.64	\$0.00	\$0.00	\$0.00	\$845.05
12320-08	Lloyd Ward	\$0.00	\$316.16	\$390.74	\$0.00	\$0.00	\$0.00	\$706.90
12321-09	Wayne St John	\$0.00	\$42.84	\$0.00	\$0.00	\$0.00	\$0.00	\$42.84
12323-15	Sea Level Seafoods	\$0.00	\$147.45	\$0.00	\$0.00	\$0.00	\$0.00	\$147.45
12324-03	Lloyd Ward	\$0.00	\$150.95	\$149.63	\$0.00	\$0.00	\$0.00	\$300.58
12326-27	Ronald Schacher	\$0.00	\$274.89	\$0.00	\$0.00	\$0.00	\$0.00	\$274.89
12327-19	Wayne St John	\$0.00	\$341.52	\$0.00	\$0.00	\$0.00	\$0.00	\$341.52
12328-10	Juan Antonio Beltr	\$0.00	\$347.67	\$404.34	\$0.00	\$0.00	\$0.00	\$752.01
12330-07	Dennis L Neff	\$0.00	\$335.36	\$393.94	\$0.00	\$0.00	\$0.00	\$729.30
12331-01	Gordon Lively	\$0.00	\$350.62	\$0.00	\$0.00	\$0.00	\$0.00	\$350.62
12332-01	Nancy L Opsal	\$0.00	\$288.97	\$301.27	\$184.81	\$0.00	\$0.00	\$775.05
12333-01	Brian Cooper	\$0.00	\$377.74	\$0.00	\$0.00	\$0.00	\$0.00	\$377.74
12334-03	Matthew F Barker	\$0.00	\$86.33	\$98.90	\$0.00	\$0.00	\$0.00	\$185.23
12335-01	Christinah Jamieson	\$0.00	\$227.25	\$0.00	\$0.00	\$0.00	\$0.00	\$227.25
12336-06	Linda A. Churchill	\$0.00	\$282.38	\$360.85	\$0.00	\$0.00	\$0.00	\$643.23
12337-05	Robert J Wilton Jr	\$0.00	\$395.92	\$0.00	\$0.00	\$0.00	\$0.00	\$395.92
12339-05	Barbara Hommel	\$0.00	\$275.44	\$0.00	\$0.00	\$0.00	\$0.00	\$275.44
12340-02	Patrick O'Neil	\$0.00	\$253.47	\$0.00	\$0.00	\$0.00	\$0.00	\$253.47
12341-02	Darrell Powers	\$0.00	\$233.22	\$0.00	\$0.00	\$0.00	\$0.00	\$233.22
12342-18	Sea Level Seafoods	\$0.00	\$70.34	\$0.00	\$0.00	\$0.00	\$0.00	\$70.34
12343-13	Darren P Shilts	\$0.00	\$258.33	\$0.00	\$0.00	\$0.00	\$0.00	\$258.33
12344-07	Max Dalton	\$0.00	\$100.28	\$0.00	\$0.00	\$0.00	\$0.00	\$100.28
12347-05	Jon M Campbell-Wrig	\$0.00	\$361.69	\$0.00	\$0.00	\$0.00	\$0.00	\$361.69
12348-11	Wayne St John	\$0.00	\$40.52	\$0.00	\$0.00	\$0.00	\$0.00	\$40.52
12350-08	Stan Guggenbickler	\$0.00	\$425.37	\$0.00	\$0.00	\$0.00	\$0.00	\$425.37
12351-05	Jeff Rooney Jr	\$0.00	\$445.49	\$0.00	\$0.00	\$0.00	\$0.00	\$445.49
12352-13	Trevor Guggenbickle	\$0.00	\$447.72	\$512.50	\$491.04	\$0.00	\$0.00	\$1,451.26
53-24	Molly J Prysunka	\$0.00	\$400.24	\$451.81	\$0.00	\$0.00	\$0.00	\$852.05

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
12354-08	Sea Level Seafoods	\$0.00	\$236.97	\$0.00	\$0.00	\$0.00	\$0.00	\$236.97
12355-07	Jerry H Knapp Jr	\$0.00	\$82.56	\$124.44	\$0.00	\$0.00	\$0.00	\$207.00
12356-03	Betty Newman	\$0.00	\$194.68	\$0.00	\$0.00	\$0.00	\$0.00	\$194.68
12357-01	Jerry Knapp	\$0.00	\$219.49	\$0.00	\$0.00	\$0.00	\$0.00	\$219.49
12358-03	Sea Level Seafoods	\$0.00	\$381.22	\$0.00	\$0.00	\$0.00	\$0.00	\$381.22
12359-12	Christian Stone Gug	\$0.00	\$269.05	\$0.00	\$0.00	\$0.00	\$0.00	\$269.05
12360-10	Joseph W Mork	\$0.00	\$237.90	\$0.00	\$0.00	\$0.00	\$0.00	\$237.90
12362-06	Jacob Soeteber	\$0.00	\$243.42	\$256.30	\$0.00	\$0.00	\$0.00	\$499.72
12363-11	Traci Lynn Meyer	\$0.00	\$319.55	\$0.00	\$0.00	\$0.00	\$0.00	\$319.55
12379-04	Breakaway Adventure	\$0.00	\$70.83	\$0.00	\$0.00	\$0.00	\$0.00	\$70.83
12390-13	John Verhey	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12392-11	Dorianne Sprehe	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12396-09	Gigi Torgramsen	\$0.00	\$12.95	\$12.84	\$0.00	\$0.00	\$0.00	\$25.79
12397-09	Zack Nelson	\$0.00	\$19.82	\$0.00	\$0.00	\$0.00	\$0.00	\$19.82
12398-08	Sterling Glenn	\$0.00	\$13.58	\$13.46	\$0.00	\$0.00	\$0.00	\$27.04
12400-04	John Verhey	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12407-07	Peter Branson	\$0.00	\$12.95	\$12.84	\$0.00	\$0.00	\$0.00	\$25.79
12408-10	Howard Mcvicker	\$0.00	\$49.72	\$0.00	\$0.00	\$0.00	\$0.00	\$49.72
12409-09	Michael R Nurco	\$0.00	\$154.24	\$41.70	\$0.00	\$0.00	\$0.00	\$195.94
12411-02	Jonathan E Watts	\$0.00	\$15.96	\$16.28	\$3.06	\$0.00	\$0.00	\$35.30
12412-22	Brad Sobjack	\$0.00	\$33.79	\$0.00	\$0.00	\$0.00	\$0.00	\$33.79
12419-05	Dan Herr	\$0.00	\$0.00	(\$51.51)	\$0.00	\$0.00	\$0.00	(\$51.51)
12421-04	Michael Nealson	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$94.21)	(\$94.21)
12422-03	Hans Borve	\$0.00	\$27.99	\$29.45	\$0.00	\$0.00	\$0.00	\$57.44
12433-14	Wrangell Cooperativ	\$0.00	\$12.11	\$12.21	\$0.00	\$0.00	\$0.00	\$24.32
12447-03	Joshua Jenkins	\$0.00	\$13.07	\$0.00	\$0.00	\$0.00	\$0.00	\$13.07
12448-02	James Jenkins	\$0.00	\$83.54	\$202.46	\$145.18	\$0.00	\$0.00	\$431.18
12449-01	The Bay Company	\$0.00	\$17.33	\$0.00	\$0.00	\$0.00	\$0.00	\$17.33
12450-09	Brian Herman	\$0.00	\$13.15	\$0.00	\$0.00	\$0.00	\$0.00	\$13.15
12453-06	Frank Warfel Sr	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12456-05	Alaska Charters & A	\$0.00	\$93.52	\$0.00	\$0.00	\$0.00	\$0.00	\$93.52
12458-06	Anthony Guggenbickl	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$7.94)	(\$7.94)
12459-03	Jon Abrahamson	\$0.00	\$63.42	\$0.00	\$0.00	\$0.00	\$0.00	\$63.42
12462-08	Erik Broad	\$0.00	\$73.20	\$88.55	\$0.00	\$0.00	\$0.00	\$161.75
12464-07	Jeremy Welch	\$0.00	\$72.24	\$75.31	\$63.11	\$0.00	\$0.00	\$210.66
12465-04	Dan Flickinger	\$0.00	\$12.95	\$0.00	\$0.00	\$0.00	\$0.00	\$12.95
12467-02	Chuck Hay	\$0.00	\$31.46	\$0.00	\$0.00	\$0.00	\$0.00	\$31.46
69-03	Carol Hay	\$0.00	\$46.50	\$0.00	\$0.00	\$0.00	\$0.00	\$46.50

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
12470-10	Jared Gross	\$0.00	\$86.87	\$47.97	\$8.21	\$0.00	\$0.00	\$143.05
12473-15	Lauren Rogers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$57.71)	(\$57.71)
12474-05	Jasen T Petersen	\$0.00	\$152.79	\$0.00	\$0.00	\$0.00	\$0.00	\$152.79
12475-06	Nancy Hungerford	\$0.00	\$0.00	\$0.00	\$0.00	(\$312.37)	\$0.00	(\$312.37)
12476-07	John Martin	\$0.00	\$12.99	\$0.00	\$0.00	\$0.00	\$0.00	\$12.99
12477-06	Amy J Meschnark	\$0.00	\$98.48	\$0.00	\$0.00	\$0.00	\$0.00	\$98.48
12479-01	Jack Urata	\$0.00	\$55.51	\$0.00	\$0.00	\$0.00	\$0.00	\$55.51
12483-06	Mike Ramsey	\$0.00	\$79.39	\$0.00	\$0.00	\$0.00	\$0.00	\$79.39
12486-05	Mike D Shilts	\$0.00	\$12.95	\$12.84	\$0.00	\$0.00	\$0.00	\$25.79
12490-05	Arnold Bakke	\$0.00	\$104.07	\$0.00	\$0.00	\$0.00	\$0.00	\$104.07
12491-05	Frank Churchill Sr	\$0.00	\$20.48	\$0.00	\$0.00	\$0.00	\$0.00	\$20.48
12496-10	Lance Mark Young	\$0.00	\$45.11	\$0.00	\$0.00	\$0.00	\$0.00	\$45.11
12506-03	Breakaway Ferry and	\$0.00	\$105.13	\$0.00	\$0.00	\$0.00	\$0.00	\$105.13
12507-02	Guy Kalkins	\$0.00	\$48.52	\$0.00	\$0.00	\$0.00	\$0.00	\$48.52
12508-01	Charles Petticrew	\$0.00	\$94.79	\$108.72	\$0.00	\$0.00	\$0.00	\$203.51
12510-05	Dan Sanford	\$0.00	\$13.31	\$0.00	\$0.00	\$0.00	\$0.00	\$13.31
12511-07	James Thompson	\$0.00	\$375.74	\$0.00	\$0.00	\$0.00	\$0.00	\$375.74
12513-07	Dan Doak	\$0.00	\$61.10	\$0.00	\$0.00	\$0.00	\$0.00	\$61.10
12514-04	Greg Wood	\$0.00	\$160.79	\$169.23	\$0.00	\$0.00	\$0.00	\$330.02
12520-01	Wayne Kaer	\$0.00	\$58.14	\$0.00	\$0.00	\$0.00	\$0.00	\$58.14
12521-06	Selleck Gadd	\$0.00	\$14.52	\$14.55	\$0.00	\$0.00	\$0.00	\$29.07
12523-01	Randy Churchill	\$0.00	\$109.96	\$0.00	\$0.00	\$0.00	\$0.00	\$109.96
12525-04	Tim Bunes	\$0.00	\$78.15	\$0.00	\$0.00	\$0.00	\$0.00	\$78.15
12526-03	USDA C/O MetTel	\$0.00	\$287.36	\$0.00	\$0.00	\$0.00	\$0.00	\$287.36
12528-02	Benn Curtis	\$0.00	\$12.95	\$0.00	\$0.00	\$0.00	\$0.00	\$12.95
12529-05	Samuel R Privett II	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12531-04	Patty J Kautz	\$0.00	\$76.91	\$0.00	\$0.00	\$0.00	\$0.00	\$76.91
12533-10	Andrea Laughlin	\$0.00	\$116.79	\$0.00	\$0.00	\$0.00	\$0.00	\$116.79
12534-10	Muddy Water Adventu	\$0.00	\$217.64	\$0.00	\$0.00	\$0.00	\$0.00	\$217.64
12536-07	Alaska Waters	\$0.00	(\$100.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$100.00)
12538-02	Gig Decker	\$0.00	\$92.90	\$0.00	\$0.00	\$0.00	\$0.00	\$92.90
12539-05	Harold Bailey	\$0.00	\$38.33	\$0.00	\$0.00	\$0.00	\$0.00	\$38.33
12540-06	Alaska Wildlife Tro	\$0.00	\$29.60	\$0.00	\$0.00	\$0.00	\$0.00	\$29.60
12549-11	MIchael L Gouker	\$0.00	\$100.65	\$0.00	\$0.00	\$0.00	\$0.00	\$100.65
12551-12	Lee Higbee	\$0.00	\$0.00	\$0.00	(\$784.71)	\$0.00	\$0.00	(\$784.71)
12552-04	Michelle D Thomasse	\$0.00	\$119.23	\$118.49	\$0.00	\$0.00	\$0.00	\$237.72
12553-04	Jason Rooney	\$0.00	\$48.52	\$0.00	\$0.00	\$0.00	\$0.00	\$48.52
56-04	Joe Janssen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$116.19)	(\$116.19)

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
12558-15	USDI Bureau of Land	\$0.00	\$20.00	\$20.60	\$0.00	\$0.00	\$0.00	\$40.60
12562-05	Steve Forrest	\$0.00	\$65.74	\$0.00	\$0.00	\$0.00	\$0.00	\$65.74
12563-05	Wayne McHolland	\$0.00	\$89.79	\$0.00	\$0.00	\$0.00	\$0.00	\$89.79
12564-03	Bruce Eagle	\$0.00	\$32.70	\$0.00	\$0.00	\$0.00	\$0.00	\$32.70
12566-06	Haig Demerjian	\$0.00	\$12.95	\$0.00	\$0.00	\$0.00	\$0.00	\$12.95
12567-04	Josh Miethe	\$0.00	\$41.99	\$51.17	\$0.00	\$0.00	\$0.00	\$93.16
12570-08	John McGill	\$0.00	\$87.00	\$0.00	\$0.00	\$0.00	\$0.00	\$87.00
12573-11	Joe Younce	\$0.00	\$72.33	\$77.38	\$0.00	\$0.00	\$0.00	\$149.71
12574-10	Charles Ercolin	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12575-05	Arthur LLC	\$0.00	\$64.97	\$0.00	\$0.00	\$0.00	\$0.00	\$64.97
12578-10	Wayne Ellis	\$0.00	\$45.42	\$0.00	\$0.00	\$0.00	\$0.00	\$45.42
12579-04	Katie Ludwigsen	\$0.00	\$13.73	\$0.00	\$0.00	\$0.00	\$0.00	\$13.73
12581-03	Harry Buchea	\$0.00	(\$100.00)	\$0.00	\$0.00	\$0.00	(\$72.47)	(\$172.47)
12582-04	Shane W Westergard	\$0.00	\$0.00	(\$200.00)	\$0.00	\$0.00	(\$228.51)	(\$428.51)
12588-06	Thomas Loners	\$0.00	\$117.28	\$0.00	\$0.00	\$0.00	\$0.00	\$117.28
12589-06	Robert W Lukinich	\$0.00	\$87.16	\$0.00	\$0.00	\$0.00	\$0.00	\$87.16
12591-06	Ron Opheim	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12593-06	Mke Kilpatrick	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12595-08	Robert B Luce	\$0.00	\$100.49	\$0.00	\$0.00	\$0.00	\$0.00	\$100.49
12599-06	Raymond E Holmquist	\$0.00	\$273.64	\$0.00	\$0.00	\$0.00	\$0.00	\$273.64
12600-07	James MR Woodruff	\$0.00	\$76.91	\$0.00	\$0.00	\$0.00	\$0.00	\$76.91
12601-05	George S. Larsen Jr	\$0.00	\$100.34	\$0.00	\$0.00	\$0.00	\$0.00	\$100.34
12603-13	Kim A Peterson	\$0.00	\$128.56	\$68.99	\$0.00	\$0.00	\$0.00	\$197.55
12605-08	Samuel D Woodbridge	\$0.00	\$169.38	\$0.00	\$0.00	\$0.00	\$0.00	\$169.38
12607-07	Walter Moorhead	\$0.00	\$99.25	\$0.00	\$0.00	\$0.00	\$0.00	\$99.25
12608-07	Robert Bargatze	\$0.00	(\$114.23)	\$0.00	\$0.00	\$0.00	\$0.00	(\$114.23)
12609-12	Tom Fisher	\$0.00	\$60.48	\$0.00	\$0.00	\$0.00	\$0.00	\$60.48
12610-11	Jacob C Rushmore	\$0.00	\$16.87	\$18.12	\$0.00	\$0.00	\$0.00	\$34.99
12612-08	Don Huber	\$0.00	\$188.78	\$0.00	\$0.00	\$0.00	\$0.00	\$188.78
12613-05	Keith Kagee	\$0.00	\$67.92	\$0.00	\$0.00	\$0.00	\$0.00	\$67.92
12614-08	Rob Hayes	\$0.00	\$115.15	\$130.28	\$0.00	\$0.00	\$0.00	\$245.43
12615-04	Abe Mcintyre	\$0.00	\$132.47	\$0.00	\$0.00	\$0.00	\$0.00	\$132.47
12616-13	Jeffrey Soles	\$0.00	\$67.36	\$77.90	\$0.00	\$0.00	\$0.00	\$145.26
12617-12	Randy S Harper	\$0.00	(\$11.06)	\$0.00	\$0.00	\$0.00	\$0.00	(\$11.06)
12618-07	Randy Jonjak	\$0.00	\$77.07	\$0.00	\$0.00	\$0.00	\$0.00	\$77.07
12619-05	Tom Ingle	\$0.00	\$16.32	\$16.50	\$16.36	\$16.22	\$49.66	\$115.06
12620-08	Brian Merritt	\$0.00	\$27.58	\$0.00	\$0.00	\$0.00	\$0.00	\$27.58
21-08	Dave Goodrich	\$0.00	\$210.50	\$0.00	\$0.00	\$0.00	\$0.00	\$210.50

Accounts Receivable Aging Report

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
12622-06	Duke A Mitchell	\$0.00	\$0.00	\$0.00	(\$138.71)	\$0.00	\$0.00	(\$138.71)
12623-05	Tom Lalonde	\$0.00	\$12.99	\$0.00	\$0.00	\$0.00	\$0.00	\$12.99
12624-08	Eilert Eilertsen	\$0.00	\$18.74	\$0.00	\$0.00	\$0.00	\$0.00	\$18.74
12625-09	Jared T Jillie	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
12626-06	Bruce Ward	\$0.00	\$26.98	\$0.00	\$0.00	\$0.00	\$0.00	\$26.98
12627-05	Terry Rowland	\$0.00	\$31.46	\$0.00	\$0.00	\$0.00	\$0.00	\$31.46
12628-06	Tony M Curtis	\$0.00	\$90.89	\$0.00	\$0.00	\$0.00	\$0.00	\$90.89
12637-11	Robert Lemke	\$0.00	\$74.28	\$0.00	\$0.00	\$0.00	\$0.00	\$74.28
12638-08	Michael W Shilts	\$0.00	\$101.12	\$0.00	\$0.00	\$0.00	\$0.00	\$101.12
12641-09	Larry Kline	\$0.00	\$48.83	\$0.00	\$0.00	\$0.00	\$0.00	\$48.83
12642-08	Myriam M Dietrich	\$0.00	\$77.21	\$104.98	\$0.00	\$0.00	\$0.00	\$182.19
12643-03	Paul McIntyre	\$0.00	\$48.80	\$0.00	\$0.00	\$0.00	\$0.00	\$48.80
12644-04	Gregg L Cook	\$0.00	\$334.28	\$295.06	\$0.00	\$0.00	\$0.00	\$629.34
12645-13	Clay Culbert	\$0.00	\$143.29	\$0.00	\$0.00	\$0.00	\$0.00	\$143.29
12647-04	Brett Young	\$0.00	\$92.06	\$98.95	\$0.00	\$0.00	\$0.00	\$191.01
12649-05	George Stoican	\$0.00	\$14.52	\$14.39	\$0.00	\$0.00	\$0.00	\$28.91
12650-10	Mary S Ver Hoef	\$0.00	\$43.25	\$0.00	\$0.00	\$0.00	\$0.00	\$43.25
12653-06	JIM H LETTS	\$0.00	\$174.20	\$0.00	\$0.00	\$0.00	\$0.00	\$174.20
12654-08	Tony M Curtis	\$0.00	\$63.26	\$0.00	\$0.00	\$0.00	\$0.00	\$63.26
12697-01	DOT&PF Southcoast S	\$0.00	\$48.10	\$0.00	\$0.00	\$0.00	\$0.00	\$48.10
12704-01	Dan Doak	\$0.00	\$45.86	\$0.00	\$0.00	\$0.00	\$0.00	\$45.86
12705-01	Dan Doak	\$0.00	\$335.26	\$0.00	\$0.00	\$0.00	\$0.00	\$335.26
12714-01	Roger Gregg	\$0.00	\$298.38	\$0.00	\$0.00	\$0.00	\$0.00	\$298.38
12758-01	Rob Hayes	\$0.00	\$385.43	\$546.26	\$0.00	\$0.00	\$0.00	\$931.69
12760-01	Dan Roope	\$0.00	\$421.13	\$668.46	\$672.21	\$0.00	\$0.00	\$1,761.80
12803-01	Ron Sowle	\$0.00	\$156.15	\$154.79	\$0.00	\$0.00	\$0.00	\$310.94
12835-01	Larraine A Kagee	\$0.00	\$62.81	\$0.00	\$0.00	\$0.00	\$0.00	\$62.81
12860-01	Episcopal Church	\$0.00	\$141.60	\$0.00	\$0.00	\$0.00	\$0.00	\$141.60
12995-01	James Rowland	\$0.00	\$289.37	\$0.00	\$0.00	\$0.00	\$0.00	\$289.37
12996-02	Diamond C	\$0.00	\$1,047.03	\$0.00	\$0.00	\$0.00	\$0.00	\$1,047.03
13001-04	Dave's Welding and	\$0.00	\$1,168.62	\$1,422.05	\$0.00	\$0.00	\$0.00	\$2,590.67
13002-01	Charles Petticrew	\$0.00	\$333.93	\$0.00	\$0.00	\$0.00	\$0.00	\$333.93
13004-02	Dustin Phillips	\$0.00	\$1,430.33	\$0.00	\$0.00	\$0.00	\$0.00	\$1,430.33
13005-01	Jim Early	\$0.00	\$334.49	\$0.00	\$0.00	\$0.00	\$0.00	\$334.49
13006-01	Denice C Armstrong	\$0.00	\$0.00	\$0.00	(\$2,342.08)	\$0.00	\$0.00	(\$2,342.08)
13007-01	Episcopal Church	\$0.00	\$317.01	\$0.00	\$0.00	\$0.00	\$0.00	\$317.01
13011-01	Walter Moorhead	\$0.00	\$186.58	\$0.00	\$0.00	\$0.00	\$0.00	\$186.58
12-01	Roger Haverstock	\$0.00	\$386.51	\$0.00	\$0.00	\$0.00	\$0.00	\$386.51

Accounts Receivable Aging Report

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
13015-01	Doug McCloskey	\$0.00	\$107.90	\$0.00	\$0.00	\$0.00	\$0.00	\$107.90
13018-01	Doug McCloskey	\$0.00	\$191.26	\$0.00	\$0.00	\$0.00	\$0.00	\$191.26
13024-01	Earl Ray Stokes	\$0.00	\$323.91	\$0.00	\$0.00	\$0.00	\$0.00	\$323.91
13029-02	Randi Brady	\$0.00	\$310.17	\$27.62	\$0.00	\$0.00	\$0.00	\$337.79
13037-13	Drop Zone LLC	\$0.00	\$7.84	\$7.84	\$81.97	\$303.69	\$521.61	\$922.95
13037-14	Alisha Mora	\$0.00	\$265.14	\$0.00	\$0.00	\$0.00	\$0.00	\$265.14
13041-01	Keene Kohrt	\$0.00	\$302.29	\$0.00	\$0.00	\$0.00	\$0.00	\$302.29
13042-01	St. Rose of Lima Ca	\$0.00	\$113.53	\$0.00	\$0.00	\$0.00	\$0.00	\$113.53
13048-01	Ron Rice	\$0.00	\$261.07	\$0.00	\$0.00	\$0.00	\$0.00	\$261.07
13049-01	Tlingit & Haida Hea	\$0.00	\$195.20	\$0.00	\$0.00	\$0.00	\$0.00	\$195.20
13050-04	Wrangell Fitness	\$0.00	\$131.01	\$0.00	\$0.00	\$0.00	\$0.00	\$131.01
13051-01	Island Of Faith Lut	\$0.00	\$254.81	\$0.00	\$0.00	\$0.00	\$0.00	\$254.81
13061-03	Tyler J Robinson	\$0.00	\$471.71	\$0.00	\$0.00	\$0.00	\$0.00	\$471.71
13062-03	Breakaway Adventure	\$0.00	\$77.31	\$0.00	\$0.00	\$0.00	\$0.00	\$77.31
13063-24	Lorne Cook	\$0.00	\$481.80	\$588.67	\$0.15	\$0.00	\$0.00	\$1,070.62
13065-02	Kevin Stutz	\$0.00	\$454.15	\$0.00	\$0.00	\$0.00	\$0.00	\$454.15
13066-01	Alaska Vistas	\$0.00	\$112.13	\$0.00	\$0.00	\$0.00	\$0.00	\$112.13
13068-01	Richard Gildersleev	\$0.00	\$223.49	\$0.00	\$0.00	\$0.00	\$0.00	\$223.49
13069-01	Mark & Dee Galla	\$0.00	\$146.42	\$0.00	\$0.00	\$0.00	\$0.00	\$146.42
13070-02	Thomas Loners	\$0.00	\$486.76	\$0.00	\$0.00	\$0.00	\$0.00	\$486.76
13073-02	Jon Powell	\$0.00	\$632.61	\$747.96	\$0.00	\$0.00	\$0.00	\$1,380.57
13074-01	Royce Cowan	\$0.00	\$323.99	\$0.00	\$0.00	\$0.00	\$0.00	\$323.99
13077-02	Billy Ragsdale	\$0.00	(\$158.05)	\$0.00	\$0.00	\$0.00	\$0.00	(\$158.05)
13080-02	Marie Shipley	\$0.00	\$12.99	\$0.00	\$0.00	\$0.00	\$0.00	\$12.99
13088-01	Dewayne Tomal	\$0.00	\$119.59	\$192.09	\$0.00	\$0.00	\$0.00	\$311.68
13091-01	Karl Gladsjo	\$0.00	\$155.27	\$0.00	\$0.00	\$0.00	\$0.00	\$155.27
13095-01	Mel Zachary	\$0.00	\$0.00	\$0.00	(\$20.00)	(\$2.95)	\$0.00	(\$22.95)
13096-01	Charles S Jenkins	\$0.00	\$410.74	\$495.06	\$0.00	\$0.00	\$0.00	\$905.80
13097-04	Harold Martindale	\$0.00	\$596.40	\$0.00	\$0.00	\$0.00	\$0.00	\$596.40
13100-02	Ron Johnson	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$29.97)	(\$29.97)
13101-06	Craig Purviance	\$0.00	\$320.08	\$0.00	\$0.00	\$0.00	\$0.00	\$320.08
13102-02	Tom Lalonde	\$0.00	\$630.45	\$0.00	\$0.00	\$0.00	\$0.00	\$630.45
13104-01	Zimovia Welding	\$0.00	\$18.74	\$0.00	\$0.00	\$0.00	\$0.00	\$18.74
13107-09	Superior Marine Ser	\$0.00	\$157.00	\$0.00	\$0.00	\$0.00	\$0.00	\$157.00
13108-01	La Donna Botsford	\$0.00	\$266.12	\$0.00	\$0.00	\$0.00	\$0.00	\$266.12
13110-01	AT&T c/o Cass Infom	\$0.00	\$323.46	\$0.00	\$0.00	\$0.00	\$0.00	\$323.46
13112-04	Tom Foust	\$0.00	\$292.94	\$0.00	\$0.00	\$0.00	\$0.00	\$292.94
13-05	Matt Durfey	\$0.00	\$249.71	\$0.00	\$0.00	\$0.00	\$0.00	\$249.71

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
13115-01	Breakwater Seafoods	\$0.00	\$11.53	\$0.00	\$0.00	\$0.00	\$0.00	\$11.53
13120-01	Tlingit & Haida Reg	\$0.00	\$60.88	\$100.00	\$0.00	\$0.00	\$0.00	\$160.88
13122-03	WIMBERLEY-CURTIS IN	\$0.00	\$55.51	\$0.00	\$0.00	\$0.00	\$0.00	\$55.51
13123-01	DOT&PF Southcoast S	\$0.00	\$300.55	\$0.00	\$0.00	\$0.00	\$0.00	\$300.55
13124-01	BB Brocks	\$0.00	\$207.48	\$224.29	\$0.00	\$0.00	\$0.00	\$431.77
13126-01	Alaska Power Teleph	\$0.00	\$39.16	\$41.60	\$41.39	\$0.00	\$0.00	\$122.15
13127-01	Sandra Stuart	\$0.00	\$186.09	\$0.00	\$0.00	\$0.00	\$0.00	\$186.09
13128-04	Brooke Leslie	\$0.00	\$47.44	\$0.00	\$0.00	\$0.00	\$0.00	\$47.44
13129-01	Sea Level Seafoods	\$0.00	\$4,039.71	\$0.00	\$0.00	\$0.00	\$0.00	\$4,039.71
13135-01	The Bay Company	\$0.00	\$542.23	\$0.00	\$0.00	\$0.00	\$0.00	\$542.23
13137-01	The Bay Company	\$0.00	\$714.81	\$0.00	\$0.00	\$0.00	\$0.00	\$714.81
13140-02	Jessica C Tiedeman	\$0.00	\$249.45	\$0.00	\$0.00	\$0.00	\$0.00	\$249.45
13142-12	Jayne Fritzingler	\$0.00	\$483.22	\$0.00	\$0.00	\$0.00	\$0.00	\$483.22
13143-02	Wanda Ingram	\$0.00	\$460.30	\$0.00	\$0.00	\$0.00	\$0.00	\$460.30
13144-01	Brian Merritt	\$0.00	\$465.73	\$0.00	\$0.00	\$0.00	\$0.00	\$465.73
13145-10	Joaquin LW Morelli	\$0.00	\$729.48	\$988.41	\$0.00	\$0.00	\$0.00	\$1,717.89
13147-01	Kstk	\$0.00	\$72.57	\$0.00	\$0.00	\$0.00	\$0.00	\$72.57
13149-06	Steve Marshall	\$0.00	\$514.96	\$526.75	\$474.81	\$391.36	\$605.91	\$2,513.79
13150-11	Mark C Robinson	\$0.00	\$203.64	\$0.00	\$0.00	\$0.00	\$0.00	\$203.64
13154-01	McGraw Landfill Acc	\$0.00	\$0.00	\$0.19	\$0.00	\$0.00	\$0.00	\$0.19
13157-02	Neil Dunton	\$0.00	\$400.52	\$0.00	\$0.00	\$0.00	\$0.00	\$400.52
13159-02	Jean Jonjak	\$0.00	\$40.22	\$0.00	\$0.00	\$0.00	\$0.00	\$40.22
13161-04	Bruce Ward	\$0.00	\$370.91	\$0.00	\$0.00	\$0.00	\$0.00	\$370.91
13162-28	Heather D Richter	\$0.00	\$350.28	\$0.00	\$0.00	\$0.00	\$0.00	\$350.28
13163-01	Kem Haggard	\$0.00	\$585.93	\$0.00	\$0.00	\$0.00	\$0.00	\$585.93
13164-02	Vern Meissner	\$0.00	\$99.15	\$116.27	\$0.00	\$0.00	\$0.00	\$215.42
13166-01	Doug Thomas	\$0.00	\$483.22	\$0.00	\$0.00	\$0.00	\$0.00	\$483.22
13168-01	Bill Knecht	\$0.00	\$311.61	\$0.00	\$0.00	\$0.00	\$0.00	\$311.61
13169-01	Jennifer Miller	\$0.00	\$252.35	\$0.00	\$0.00	\$0.00	\$0.00	\$252.35
13170-04	Clay Hammer	\$0.00	\$150.14	\$0.00	\$0.00	\$0.00	\$0.00	\$150.14
13171-01	Tim Buness	\$0.00	\$482.40	\$0.00	\$0.00	\$0.00	\$0.00	\$482.40
13172-08	Kathleen Thomas	\$0.00	\$317.59	\$0.00	\$0.00	\$0.00	\$0.00	\$317.59
13177-03	Tyler James Gillen	\$0.00	\$86.97	\$0.00	\$0.00	\$0.00	\$0.00	\$86.97
13178-28	Tim Murray	\$0.00	\$195.16	\$0.00	\$0.00	\$0.00	\$0.00	\$195.16
13180-01	Rosalie Shymanski	\$0.00	\$555.45	\$0.00	\$0.00	\$0.00	\$0.00	\$555.45
13181-02	Howard Gaines	\$0.00	(\$473.16)	\$0.00	\$0.00	\$0.00	\$0.00	(\$473.16)
13182-01	William Bloom	\$0.00	\$227.72	\$0.00	\$0.00	\$0.00	\$0.00	\$227.72
83-03	Toinette Paul	\$0.00	\$401.54	\$0.00	\$0.00	\$0.00	\$0.00	\$401.54

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
13184-02	Rolland Howell	\$0.00	\$304.70	\$367.92	\$0.00	\$0.00	\$0.00	\$672.62
13190-01	Wayne McHolland	\$0.00	\$247.73	\$255.00	\$0.00	\$0.00	\$0.00	\$502.73
13191-03	Trident Seafoods Co	\$0.00	\$904.39	\$0.00	\$0.00	\$0.00	\$0.00	\$904.39
13192-02	Nicole Taylor	\$0.00	\$35.35	\$105.11	\$95.37	\$0.00	\$0.00	\$235.83
13195-02	Sea Level Seafoods	\$0.00	\$140.17	\$0.00	\$0.00	\$0.00	\$0.00	\$140.17
13197-01	Walter Stuart	\$0.00	\$101.41	\$0.00	\$0.00	\$0.00	\$0.00	\$101.41
13198-03	Bruce Harding	\$0.00	\$223.07	\$0.00	\$0.00	\$0.00	\$0.00	\$223.07
13199-02	April Stephens	\$0.00	\$303.47	\$0.00	\$0.00	\$0.00	\$0.00	\$303.47
13200-05	Lorraine Allen	\$0.00	\$549.70	\$0.00	\$0.00	\$0.00	\$0.00	\$549.70
13202-01	Randy Easterly	\$0.00	\$67.03	\$75.83	\$0.00	\$0.00	\$0.00	\$142.86
13203-03	Daniel Melling	\$0.00	\$64.77	\$0.00	\$0.00	\$0.00	\$0.00	\$64.77
13204-03	Salvation Army	\$0.00	\$24.01	\$0.00	\$0.00	\$0.00	\$0.00	\$24.01
13206-06	John W Archambeau	\$0.00	\$385.44	\$0.00	\$0.00	\$0.00	\$0.00	\$385.44
13207-01	Einar Haaseth	\$0.00	\$10.70	\$0.00	\$0.00	\$0.00	\$0.00	\$10.70
13208-02	James M Rixen	\$0.00	\$157.70	\$0.00	\$0.00	\$0.00	\$0.00	\$157.70
13209-01	Sea Level Seafoods	\$0.00	\$397.40	\$0.00	\$0.00	\$0.00	\$0.00	\$397.40
13210-02	Sea Level Seafoods	\$0.00	\$581.31	\$0.00	\$0.00	\$0.00	\$0.00	\$581.31
13211-01	Faa / Amz 110	\$0.00	\$70.44	\$0.00	\$0.00	\$0.00	\$0.00	\$70.44
13213-01	Terry Rowland	\$0.00	\$372.42	\$0.00	\$0.00	\$0.00	\$0.00	\$372.42
13214-02	Alaska Power Teleph	\$0.00	\$255.95	\$295.27	\$197.49	\$0.00	\$0.00	\$748.71
13215-07	Dwight Yancey	\$0.00	\$611.93	\$0.00	\$0.00	\$0.00	\$0.00	\$611.93
13216-03	Alicia M Armstrong	\$0.00	\$102.52	\$0.00	\$0.00	\$0.00	\$0.00	\$102.52
13217-01	Gary Allen Jr	\$0.00	\$610.77	\$0.00	\$0.00	\$0.00	\$0.00	\$610.77
13219-01	Gunnar Gunderson	\$0.00	\$399.94	\$0.00	\$0.00	\$0.00	\$0.00	\$399.94
13220-01	North Star Bone Yar	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
13221-03	Jeff Matney	\$0.00	\$557.27	\$0.00	\$0.00	\$0.00	\$0.00	\$557.27
13222-01	Marilyn Brayton	\$0.00	\$291.56	\$0.00	\$0.00	\$0.00	\$0.00	\$291.56
13223-01	GCI Cable Inc.	\$0.00	\$1,402.98	\$0.00	\$0.00	\$0.00	\$0.00	\$1,402.98
13224-01	Alaska Power Teleph	\$0.00	\$65.41	\$69.45	\$68.84	\$0.00	\$0.00	\$203.70
13225-01	Jenkins Welding LLC	\$0.00	\$503.78	\$622.42	\$0.00	\$0.00	\$0.00	\$1,126.20
13226-02	Aaron Powell	\$0.00	\$157.44	\$0.00	\$0.00	\$0.00	\$0.00	\$157.44
13228-04	Iver & Diana Nore	\$0.00	\$24.48	\$0.00	\$0.00	\$0.00	\$0.00	\$24.48
13230-06	Sarah R Cowan	\$0.00	\$430.69	\$430.02	\$0.00	\$0.00	\$0.00	\$860.71
13231-17	Annette J Wetherill	\$0.00	\$330.91	\$328.86	\$0.00	\$0.00	\$0.00	\$659.77
13232-01	Sea Level Seafoods	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
13233-01	Steve Keller	\$0.00	\$283.37	\$0.00	\$0.00	\$0.00	\$0.00	\$283.37
13238-01	Island Of Faith Lut	\$0.00	\$370.16	\$0.00	\$0.00	\$0.00	\$0.00	\$370.16
39-01	Chris Guggenbickler	\$0.00	\$33.01	\$0.00	\$0.00	\$0.00	\$0.00	\$33.01

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
13240-01	John Taylor	\$0.00	\$510.13	\$0.00	\$0.00	\$0.00	\$0.00	\$510.13
13246-02	Superior Marine Ser	\$0.00	\$2,138.67	\$0.00	\$0.00	\$0.00	\$0.00	\$2,138.67
13247-01	Steve Henson	\$0.00	\$296.59	\$0.00	\$0.00	\$0.00	\$0.00	\$296.59
13248-01	Steve Henson	\$0.00	\$231.89	\$0.00	\$0.00	\$0.00	\$0.00	\$231.89
13250-01	Steve Keller	\$0.00	\$363.82	\$0.00	\$0.00	\$0.00	\$0.00	\$363.82
13251-02	Devon Miller	\$0.00	(\$12.24)	\$0.00	\$0.00	\$0.00	\$0.00	(\$12.24)
13252-01	Duane King	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$70.10)	(\$70.10)
13255-11	Steve G Miller	\$0.00	\$280.59	\$0.00	\$0.00	\$0.00	\$0.00	\$280.59
13257-01	Mike Allen Jr	\$0.00	\$280.29	\$0.00	\$0.00	\$0.00	\$0.00	\$280.29
13258-01	Stikine Drug	\$0.00	\$862.39	\$0.00	\$0.00	\$0.00	\$0.00	\$862.39
13260-01	Ken R Lewis Sr	\$0.00	\$12.03	\$0.00	\$0.00	\$0.00	\$0.00	\$12.03
13261-08	Sarah B Sedgemore	\$0.00	\$126.10	\$0.00	\$0.00	\$0.00	\$0.00	\$126.10
13262-02	Adf&G Commercial Fi	\$0.00	\$22.06	\$22.30	\$0.00	\$0.00	\$0.00	\$44.36
13263-02	ADF&G Commercial Fi	\$0.00	\$96.12	\$117.85	\$0.00	\$0.00	\$0.00	\$213.97
13267-01	Eric Kading	\$0.00	\$318.85	\$0.00	\$0.00	\$0.00	\$0.00	\$318.85
13270-01	Josh Blatchley	\$0.00	\$38.52	\$0.00	\$0.00	\$0.00	\$0.00	\$38.52
13271-02	Richard Teague	\$0.00	\$158.86	\$0.00	\$0.00	\$0.00	\$0.00	\$158.86
13272-01	Tom Gillen Sr.	\$0.00	\$317.81	\$0.00	\$0.00	\$0.00	\$0.00	\$317.81
13273-01	Carol Hay	\$0.00	\$326.67	\$0.00	\$0.00	\$0.00	\$0.00	\$326.67
13274-01	Robert Lee Wiedersp	\$0.00	\$365.16	\$345.89	\$0.00	\$0.00	\$0.00	\$711.05
13276-01	Frank Murkowski	\$0.00	\$13.02	\$0.00	\$0.00	\$0.00	\$0.00	\$13.02
13280-02	V. Alan Cummings	\$0.00	\$541.89	\$0.00	\$0.00	\$0.00	\$0.00	\$541.89
13282-01	Christie Jamieson	\$0.00	\$507.07	\$0.00	\$0.00	\$0.00	\$0.00	\$507.07
13283-01	Todd White	\$0.00	\$205.66	\$0.00	\$0.00	\$0.00	\$0.00	\$205.66
13285-01	Harborlight Church	\$0.00	\$1,005.09	\$0.00	\$0.00	\$0.00	\$0.00	\$1,005.09
13286-03	Jessica Rooney	\$0.00	\$272.15	\$0.00	\$0.00	\$0.00	\$0.00	\$272.15
13287-01	Maxlyn Wiederspohn	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$915.63)	(\$915.63)
13288-02	Terell Courson	\$0.00	\$404.68	\$0.00	\$0.00	\$0.00	\$0.00	\$404.68
13289-02	Terell Courson	\$0.00	\$190.90	\$0.00	\$0.00	\$0.00	\$0.00	\$190.90
13290-04	Britton JR Miles	\$0.00	\$125.48	\$0.00	\$0.00	\$0.00	\$0.00	\$125.48
13291-01	Chris Guggenbickler	\$0.00	\$265.35	\$0.00	\$0.00	\$0.00	\$0.00	\$265.35
13293-01	Doug McMurren	\$0.00	\$311.51	\$361.58	\$421.52	\$0.00	\$0.00	\$1,094.61
13294-01	Gerald King	\$0.00	\$208.43	\$0.00	\$0.00	\$0.00	\$0.00	\$208.43
13295-01	Robert Lee Wiedersp	\$0.00	\$294.56	\$363.71	\$0.00	\$0.00	\$0.00	\$658.27
13296-04	Trident Seafoods Co	\$0.00	\$4,691.79	\$0.00	\$0.00	\$0.00	\$0.00	\$4,691.79
13298-01	Chris Guggenbickler	\$0.00	\$378.44	\$0.00	\$0.00	\$0.00	\$0.00	\$378.44
13299-01	Tim Buness	\$0.00	\$259.80	\$360.61	\$0.00	\$0.00	\$0.00	\$620.41
13-12	Sean Cummins	\$0.00	\$142.24	\$0.00	\$0.00	\$0.00	\$0.00	\$142.24

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
13317-02	AICS c/o Engie Insi	\$0.00	\$471.84	\$0.00	\$0.00	\$0.00	\$0.00	\$471.84
13318-01	Brett Woodbury	\$0.00	\$338.01	\$326.46	\$0.00	\$0.00	\$0.00	\$664.47
13319-01	Brett Woodbury	\$0.00	\$707.41	\$968.39	\$0.00	\$0.00	\$0.00	\$1,675.80
13320-02	WIMBERLEY-CURTIS IN	\$0.00	\$986.11	\$0.00	\$0.00	\$0.00	\$0.00	\$986.11
13321-02	Johnson Constructio	\$0.00	\$502.57	\$656.22	\$0.00	\$0.00	\$0.00	\$1,158.79
13322-02	Robert Bue	\$0.00	\$516.16	\$633.09	\$0.00	\$0.00	\$0.00	\$1,149.25
13323-10	Cassie M Stocker	\$0.00	\$321.87	\$0.00	\$0.00	\$0.00	\$0.00	\$321.87
13324-01	Dennis Strom	\$0.00	\$264.33	\$0.00	\$0.00	\$0.00	\$0.00	\$264.33
13326-01	John McGill	\$0.00	\$278.21	\$0.00	\$0.00	\$0.00	\$0.00	\$278.21
13327-01	George Woodbury	\$0.00	\$649.41	\$833.82	\$0.00	\$0.00	\$0.00	\$1,483.23
13328-01	Frank Murkowski	\$0.00	\$173.82	\$0.00	\$0.00	\$0.00	\$0.00	\$173.82
13329-02	Mike Barnes	\$0.00	\$256.97	\$0.00	\$0.00	\$0.00	\$0.00	\$256.97
13330-04	Seaview Rentals	\$0.00	\$660.94	\$0.00	\$0.00	\$0.00	\$0.00	\$660.94
13331-02	Ralph W Bolton	\$0.00	\$392.68	\$482.08	\$0.00	\$0.00	\$0.00	\$874.76
13333-04	Clay Culbert	\$0.00	\$180.51	\$0.00	\$0.00	\$0.00	\$0.00	\$180.51
13335-01	Olga Norris	\$0.00	\$495.88	\$0.00	\$0.00	\$0.00	\$0.00	\$495.88
13338-02	AB Ventures	\$0.00	\$500.93	\$0.00	\$0.00	\$0.00	\$0.00	\$500.93
13339-02	Daniel A Powers	\$0.00	\$296.20	\$0.00	\$0.00	\$0.00	\$0.00	\$296.20
13341-03	James Stough	\$0.00	\$257.66	\$0.00	\$0.00	\$0.00	\$0.00	\$257.66
13342-01	Wallace L Schmidt	\$0.00	\$137.69	\$183.24	\$0.00	\$0.00	\$0.00	\$320.93
13343-01	Craig Carlson	\$0.00	\$362.94	\$0.00	\$0.00	\$0.00	\$0.00	\$362.94
13344-02	Anchor Property Man	\$0.00	\$788.39	\$0.00	\$0.00	\$0.00	\$0.00	\$788.39
13346-02	Michael A Firari Jr	\$0.00	\$10.70	\$0.00	\$0.00	\$0.00	\$0.00	\$10.70
13349-02	Massin Building Ren	\$0.00	\$284.58	\$0.00	\$0.00	\$0.00	\$0.00	\$284.58
13350-01	Buness Brothers	\$0.00	\$702.46	\$0.00	\$0.00	\$0.00	\$0.00	\$702.46
13352-02	Anchor Property Man	\$0.00	\$884.02	\$0.00	\$0.00	\$0.00	\$0.00	\$884.02
13355-05	Robert J Murphy	\$0.00	\$40.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40.00
13359-31	Travis R Peterson	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
13360-27	Mary S Ver Hoef	\$0.00	\$202.74	\$0.00	\$0.00	\$0.00	\$0.00	\$202.74
13361-29	John Agostine	\$0.00	\$71.18	\$0.00	\$0.00	\$0.00	\$0.00	\$71.18
13362-27	Scott A Cameron	\$0.00	\$234.54	\$0.00	\$0.00	\$0.00	\$0.00	\$234.54
13367-33	Gary Slaven	\$0.00	\$69.94	\$0.00	\$0.00	\$0.00	\$0.00	\$69.94
13369-33	Wrangell Boat Shop	\$0.00	\$169.53	\$201.57	\$208.02	\$0.00	\$0.00	\$579.12
13839-03	William Auger	\$0.00	\$0.00	\$0.00	(\$68.14)	\$0.00	\$0.00	(\$68.14)
13840-02	Shevaun A Meggitt	\$0.00	\$430.83	\$0.00	\$0.00	\$0.00	\$0.00	\$430.83
13841-01	City Market Inc.	\$0.00	\$2,260.59	\$0.00	\$0.00	\$0.00	\$0.00	\$2,260.59
13842-03	David R Jellum	\$0.00	\$143.09	\$0.00	\$0.00	\$0.00	\$0.00	\$143.09
43-01	St. Rose of Lima Ca	\$0.00	\$128.95	\$0.00	\$0.00	\$0.00	\$0.00	\$128.95

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
13861-03	Robert Lee Wiedersp	\$0.00	\$49.29	\$123.16	\$0.00	\$0.00	\$0.00	\$172.45
13862-04	Brett Stillwaugh	\$0.00	\$55.19	\$0.00	\$0.00	\$0.00	\$0.00	\$55.19
13863-08	Tom A Fisher	\$0.00	\$84.44	\$90.87	\$78.05	\$0.00	\$0.00	\$253.36
13864-01	Royce Cowan	\$0.00	\$65.44	\$0.00	\$0.00	\$0.00	\$0.00	\$65.44
13865-02	Bill Knecht	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
13866-07	Jeffrey E Gorton	\$0.00	\$105.98	\$129.36	\$0.00	\$0.00	\$0.00	\$235.34
13867-05	Jeffery W Sedgemore	\$0.00	\$406.30	\$0.00	\$0.00	\$0.00	\$0.00	\$406.30
13868-03	John Agostine	\$0.00	\$198.87	\$0.00	\$0.00	\$0.00	\$0.00	\$198.87
13869-03	Patrick Connor	\$0.00	\$36.89	\$0.00	\$0.00	\$0.00	\$0.00	\$36.89
13870-02	Jene Vredevoogd	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$254.70)	(\$254.70)
13871-02	Chris McMurren	\$0.00	\$112.76	\$0.00	\$0.00	\$0.00	\$0.00	\$112.76
13872-08	Lorne Cook	\$0.00	\$86.87	\$73.46	\$0.00	\$0.00	\$0.00	\$160.33
13873-04	Joan Martin	\$0.00	\$84.36	\$0.00	\$0.00	\$0.00	\$0.00	\$84.36
13876-04	John A Maxey	\$0.00	\$160.87	\$0.00	\$0.00	\$0.00	\$0.00	\$160.87
13878-17	Nicholas Howell	\$0.00	\$69.62	\$0.00	\$0.00	\$0.00	\$0.00	\$69.62
13879-22	Doug Wakefield	\$0.00	\$126.10	\$0.00	\$0.00	\$0.00	\$0.00	\$126.10
13880-09	Steven D Rhodes	\$0.00	\$163.41	\$185.06	\$0.00	\$0.00	\$0.00	\$348.47
13881-10	Derek A Swisher	\$0.00	\$295.93	\$0.00	\$0.00	\$0.00	\$0.00	\$295.93
13886-08	Robert Leroy Hunley	\$0.00	\$0.00	\$25.79	\$0.00	\$0.00	\$0.00	\$25.79
13887-25	Scott E Turner	\$0.00	\$200.57	\$0.00	\$0.00	\$0.00	\$0.00	\$200.57
13888-19	Thomas C McClelland	\$0.00	\$38.76	\$0.00	\$0.00	\$0.00	\$0.00	\$38.76
13889-07	V. Alan Cummings	\$0.00	\$43.56	\$0.00	\$0.00	\$0.00	\$0.00	\$43.56
13890-04	Joseph W Holden	\$0.00	\$0.00	\$0.00	(\$200.00)	\$0.00	(\$99.52)	(\$299.52)
13894-05	Todd White	\$0.00	\$40.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40.00
13895-01	Scott Young	\$0.00	\$312.31	\$13.28	\$0.00	\$0.00	\$0.00	\$325.59
13896-09	David M Hunz	\$0.00	\$203.21	\$0.00	\$0.00	\$0.00	\$0.00	\$203.21
13898-10	Rolf R Thiele	\$0.00	\$30.69	\$0.00	\$0.00	\$0.00	\$0.00	\$30.69
13904-12	Benjamin D Larson	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
13908-07	Charles Kelly	\$0.00	\$54.56	\$0.00	\$0.00	\$0.00	\$0.00	\$54.56
13910-01	Doug McCloskey	\$0.00	\$33.26	\$0.00	\$0.00	\$0.00	\$0.00	\$33.26
13911-02	Patrick McMurren	\$0.00	\$13.73	\$13.61	\$0.00	\$0.00	\$0.00	\$27.34
13912-13	Steve Little	\$0.00	\$33.17	\$0.00	\$0.00	\$0.00	\$0.00	\$33.17
13914-04	Peter M Chaille	\$0.00	\$12.95	\$12.84	\$0.00	\$0.00	\$0.00	\$25.79
13915-06	George Dantin III	\$0.00	\$46.66	\$0.00	\$0.00	\$0.00	\$0.00	\$46.66
13917-18	Pair Of Hearts LLC	\$0.00	\$115.39	\$0.00	\$0.00	\$0.00	\$0.00	\$115.39
13922-08	David Bartlett	\$0.00	\$325.77	\$0.00	\$0.00	\$0.00	\$0.00	\$325.77
13923-04	Scott F Sander	\$0.00	\$160.23	\$0.00	\$0.00	\$0.00	\$0.00	\$160.23
30-01	Southeast Alaska Po	\$0.00	\$40.13	\$0.00	\$0.00	\$0.00	\$0.00	\$40.13

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
13932-04	Ryan Reeves	\$0.00	\$359.60	\$0.00	\$0.00	\$0.00	\$0.00	\$359.60
13936-01	Olen Ettswold	\$0.00	\$71.92	\$100.15	\$0.00	\$0.00	\$0.00	\$172.07
13937-03	Lisa VonBargen	\$0.00	\$201.78	\$210.52	\$212.27	\$0.00	\$0.00	\$624.57
13938-02	Timothy J Dodson	\$0.00	\$52.46	\$0.00	\$0.00	\$0.00	\$0.00	\$52.46
13940-06	Thomas K Hunter	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$834.38)	(\$834.38)
13940-07	Jared Gross	\$0.00	\$276.81	\$315.93	\$288.22	\$0.00	\$0.00	\$880.96
13941-04	Gregory R Blair	\$0.00	\$277.84	\$306.44	\$0.00	\$0.00	\$0.00	\$584.28
13943-04	Arlen D Norwood	\$0.00	\$127.70	\$0.00	\$0.00	\$0.00	\$0.00	\$127.70
13945-03	John F Murtaugh	\$0.00	\$67.06	\$0.00	\$0.00	\$0.00	\$0.00	\$67.06
13946-02	Wrangell Roadhouse	\$0.00	\$193.52	\$0.00	\$0.00	\$0.00	\$0.00	\$193.52
13948-02	Ellen Zahorik	\$0.00	\$525.50	\$0.00	\$0.00	\$0.00	\$0.00	\$525.50
13951-08	Ruth E Purviance	\$0.00	\$773.37	\$0.00	\$0.00	\$0.00	\$0.00	\$773.37
13952-01	David R Oliver	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
13956-07	Evi Fennimore	\$0.00	\$182.45	\$0.00	\$0.00	\$0.00	\$0.00	\$182.45
13961-03	James Rowland	\$0.00	\$116.63	\$0.00	\$0.00	\$0.00	\$0.00	\$116.63
13963-06	David Finifrock-Est	\$0.00	\$78.93	\$0.00	\$0.00	\$0.00	\$0.00	\$78.93
13964-04	Kathryn J Nuckols	\$0.00	\$445.83	\$0.00	\$0.00	\$0.00	\$0.00	\$445.83
13965-02	City Apartments	\$0.00	\$620.91	\$0.00	\$0.00	\$0.00	\$0.00	\$620.91
13966-03	Michael J Lockabey	\$0.00	\$0.34	\$0.34	\$0.34	\$13.07	\$25.79	\$39.88
13967-14	David Haider	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
13978-07	Bill Goodale	\$0.00	\$186.46	\$0.00	\$0.00	\$0.00	\$0.00	\$186.46
13986-08	Bryant Benjamin	\$0.00	\$144.88	\$0.00	\$0.00	\$0.00	\$0.00	\$144.88
13987-11	Alan Reeves	\$0.00	\$20.76	\$0.00	\$0.00	\$0.00	\$0.00	\$20.76
13989-11	Mercedes D Angerman	\$0.00	\$98.79	\$0.00	\$0.00	\$0.00	\$0.00	\$98.79
13990-14	FV/TOUCHDOWN	\$0.00	\$155.91	\$0.00	\$0.00	\$0.00	\$0.00	\$155.91
13991-09	Jon SR Lenz	\$0.00	\$41.31	\$44.02	\$0.00	\$0.00	\$0.00	\$85.33
13992-07	Thomas E Baker	\$0.00	\$66.52	\$0.00	\$0.00	\$0.00	\$0.00	\$66.52
13995-18	Dawson David Miller	\$0.00	\$122.66	\$175.58	\$33.47	\$0.00	\$0.00	\$331.71
14000-07	Tyler Garbisch	\$0.00	\$15.32	\$0.00	\$0.00	\$0.00	\$0.00	\$15.32
14004-10	Logan C Padgett	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
14008-09	Kelly W Brown	\$0.00	\$16.33	\$75.25	\$75.05	\$0.00	\$0.00	\$166.63
14010-13	Christina N Florsch	\$0.00	\$47.65	\$0.00	\$0.00	\$0.00	\$0.00	\$47.65
14011-07	Michael L Skorka	\$0.00	\$150.74	\$174.04	\$87.93	\$0.00	\$0.00	\$412.71
14012-08	Dave's Welding and	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
14013-10	Doug Asbe	\$0.00	\$86.74	\$93.67	\$0.00	\$0.00	\$0.00	\$180.41
14014-03	Dave's Welding and	\$0.00	\$12.95	\$12.84	\$0.00	\$0.00	\$0.00	\$25.79
14015-02	Dave Andresen	\$0.00	\$13.93	\$0.00	\$0.00	\$0.00	\$0.00	\$13.93
17-02	WIMBERLEY-CURTIS IN	\$0.00	\$42.80	\$0.00	\$0.00	\$0.00	\$0.00	\$42.80

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Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
14019-01	Alaska Wireless Net	\$0.00	\$243.55	\$0.00	\$0.00	\$0.00	\$0.00	\$243.55
14020-02	Frederick Conniff	\$0.00	\$282.10	\$0.00	\$0.00	\$0.00	\$0.00	\$282.10
14021-02	Dan J Thompson	\$0.00	\$523.59	\$0.00	\$0.00	\$0.00	\$0.00	\$523.59
14022-01	AICS c/o Engie Insi	\$0.00	\$4,524.97	\$0.00	\$0.00	\$0.00	\$0.00	\$4,524.97
14024-02	Andrew K Rowland	\$0.00	\$143.82	\$109.65	\$0.00	\$0.00	\$0.00	\$253.47
14026-02	Jared Gross	\$0.00	\$208.30	\$424.28	\$0.00	\$0.00	\$0.00	\$632.58
14029-02	Peter N Neville Joh	\$0.00	\$19.70	\$0.00	\$0.00	\$0.00	\$0.00	\$19.70
14030-04	Peninsula Seafoods	\$0.00	\$1,389.49	\$0.00	\$0.00	\$0.00	\$0.00	\$1,389.49
14031-03	GLA Rental	\$0.00	\$17.33	\$0.00	\$0.00	\$0.00	\$0.00	\$17.33
14032-01	James C. Nelson	\$0.00	\$328.41	\$406.33	\$0.00	\$0.00	\$0.00	\$734.74
14035-01	Iver Nore	\$0.00	\$345.97	\$0.00	\$0.00	\$0.00	\$0.00	\$345.97
14037-01	William Privett	\$0.00	\$41.39	\$0.00	\$0.00	\$0.00	\$0.00	\$41.39
14038-01	Buness Electric	\$0.00	\$556.83	\$0.00	\$0.00	\$0.00	\$0.00	\$556.83
14040-01	Tlingit & Haida Reg	\$0.00	\$3,037.49	\$0.00	\$0.00	\$0.00	\$0.00	\$3,037.49
14045-01	T&H TFYS - Wrangell	\$0.00	\$361.67	\$0.00	\$0.00	\$0.00	\$0.00	\$361.67
14046-06	Steve Little	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.36)	(\$0.36)
14047-01	John Sargent	\$0.00	\$241.52	\$0.00	\$0.00	\$0.00	\$0.00	\$241.52
14048-01	Royce Cowan	\$0.00	\$271.32	\$0.00	\$0.00	\$0.00	\$0.00	\$271.32
14049-01	Stephen W Nesbitt	\$0.00	\$64.91	\$0.00	\$0.00	\$0.00	\$0.00	\$64.91
14053-06	Wrangell Properties	\$0.00	\$254.02	\$0.00	\$0.00	\$0.00	\$0.00	\$254.02
14054-04	Wrangell Properties	\$0.00	\$59.76	\$0.00	\$0.00	\$0.00	\$0.00	\$59.76
14055-06	Wrangell Properties	\$0.00	\$263.06	\$0.00	\$0.00	\$0.00	\$0.00	\$263.06
14058-19	Joseph Dean Short	\$0.00	\$90.10	\$0.00	\$0.00	\$0.00	\$0.00	\$90.10
14059-02	Dan Roope	\$0.00	\$78.98	\$83.22	\$82.04	\$0.00	\$0.00	\$244.24
14060-01	Mike Jabusch	\$0.00	\$749.83	\$0.00	\$0.00	\$0.00	\$0.00	\$749.83
14061-01	Brett Woodbury	\$0.00	\$214.18	\$295.83	\$0.00	\$0.00	\$0.00	\$510.01
14062-01	American Legion Aux	\$0.00	\$424.76	\$0.00	\$0.00	\$0.00	\$0.00	\$424.76
14063-02	Dean Senecal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$13.50)	(\$13.50)
14064-01	Mark Mitchell	\$0.00	\$411.21	\$0.00	\$0.00	\$0.00	\$0.00	\$411.21
14067-01	AICS c/o Engie Insi	\$0.00	\$252.10	\$0.00	\$0.00	\$0.00	\$0.00	\$252.10
14068-01	Frank Warfel Jr	\$0.00	\$675.43	\$0.00	\$0.00	\$0.00	\$0.00	\$675.43
14069-13	Wrangell Boat Shop	\$0.00	\$140.65	\$184.60	\$131.65	\$0.00	\$0.00	\$456.90
14070-01	James P Brenner	\$0.00	\$523.08	\$0.00	\$0.00	\$0.00	\$0.00	\$523.08
14072-01	Frank Gunderson	\$0.00	\$359.04	\$0.00	\$0.00	\$0.00	\$0.00	\$359.04
14076-01	Superior Marine Ser	\$0.00	\$97.39	\$0.00	\$0.00	\$0.00	\$0.00	\$97.39
14078-06	Robert L Swanson	\$0.00	\$276.61	\$478.44	\$0.00	\$0.00	\$0.00	\$755.05
14081-02	Linnea L. Brooks	\$0.00	\$60.32	\$0.00	\$0.00	\$0.00	\$0.00	\$60.32
82-07	Robert L Swanson	\$0.00	\$128.18	\$95.38	\$0.00	\$0.00	\$0.00	\$223.56

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
14084-01	David Haider	\$0.00	\$328.81	\$0.00	\$0.00	\$0.00	\$0.00	\$328.81
14085-03	Michael J Ottesen	\$0.00	\$77.69	\$0.00	\$0.00	\$0.00	\$0.00	\$77.69
14086-08	Dale Tewalt	\$0.00	\$68.38	\$0.00	\$0.00	\$0.00	\$0.00	\$68.38
14087-02	Melissa Marie Stoll	\$0.00	\$587.04	\$0.00	\$0.00	\$0.00	\$0.00	\$587.04
14088-01	Charles M. Gadd	\$0.00	\$461.90	\$575.08	\$0.00	\$0.00	\$0.00	\$1,036.98
14089-14	Daniel E Smith	\$0.00	\$37.97	\$0.00	\$0.00	\$0.00	\$0.00	\$37.97
14090-12	Jim Leslie	\$0.00	\$466.67	\$0.00	\$0.00	\$0.00	\$0.00	\$466.67
14091-09	DON G STEVENS	\$0.00	\$29.25	\$30.69	\$0.00	\$0.00	\$0.00	\$59.94
14092-01	Superior Marine LLC	\$0.00	\$923.73	\$0.00	\$0.00	\$0.00	\$0.00	\$923.73
14093-10	Zane Gibbons	\$0.00	\$44.70	\$47.24	\$47.44	\$0.00	\$0.00	\$139.38
14094-09	David J Porter	\$0.00	\$424.61	\$0.00	\$0.00	\$0.00	\$0.00	\$424.61
14095-01	Eilert Eilertsen	\$0.00	\$167.31	\$0.00	\$0.00	\$0.00	\$0.00	\$167.31
14098-01	James Eilertsen	\$0.00	\$76.69	\$0.00	\$0.00	\$0.00	\$0.00	\$76.69
14099-01	Ralph B Mcqueen Jr.	\$0.00	\$231.85	\$0.00	\$0.00	\$0.00	\$0.00	\$231.85
14100-01	Jacqueline Eilertse	\$0.00	\$103.89	\$0.00	\$0.00	\$0.00	\$0.00	\$103.89
14103-01	Peter White	\$0.00	\$342.63	\$0.00	\$0.00	\$0.00	\$0.00	\$342.63
14104-10	Laurie Ann Benson	\$0.00	\$138.05	\$0.00	\$0.00	\$0.00	\$0.00	\$138.05
14105-01	Jim Bailey	\$0.00	\$15.94	\$0.00	\$0.00	\$0.00	\$0.00	\$15.94
14106-06	Brook Mcholland	\$0.00	\$1.22	\$139.20	\$0.00	\$0.00	\$0.00	\$140.42
14106-07	Kade Torgramsen	\$0.00	\$1.04	\$117.69	\$0.00	\$0.00	\$0.00	\$118.73
14106-08	Brook McHolland	\$0.00	\$76.50	\$74.13	\$0.00	\$0.00	\$0.00	\$150.63
14107-02	Hans Borve	\$0.00	\$28.62	\$29.91	\$0.00	\$0.00	\$0.00	\$58.53
14108-07	Royce Cowan	\$0.00	\$106.13	\$0.00	\$0.00	\$0.00	\$0.00	\$106.13
14109-02	Gablehouse Rentals	\$0.00	\$106.40	\$0.00	\$0.00	\$0.00	\$0.00	\$106.40
14111-05	Shane Gillen	\$0.00	\$163.69	\$146.89	\$0.00	\$0.00	\$0.00	\$310.58
14114-01	Mike Clark	\$0.00	\$0.00	(\$142.87)	\$0.00	\$0.00	\$0.00	(\$142.87)
14115-05	Corey Mundt	\$0.00	\$39.90	\$42.38	\$0.00	\$0.00	\$0.00	\$82.28
14117-01	Brennon Eagle	\$0.00	\$100.01	\$0.00	\$0.00	\$0.00	\$0.00	\$100.01
14118-02	Anchor Property Man	\$0.00	\$10.70	\$0.00	\$0.00	\$0.00	\$0.00	\$10.70
14120-02	Andrew D Niemi	\$0.00	\$10.70	\$0.00	\$0.00	\$0.00	\$0.00	\$10.70
14122-01	Jennifer Hatch	\$0.00	\$384.21	\$369.11	\$0.00	\$0.00	\$0.00	\$753.32
14129-02	Laura Massin	\$0.00	\$133.43	\$149.57	\$0.00	\$0.00	\$0.00	\$283.00
14130-09	Roger Purdy	\$0.00	(\$23.09)	\$0.00	\$0.00	\$0.00	\$0.00	(\$23.09)
14132-01	Richard Dale Anders	\$0.00	\$119.92	\$163.27	\$0.00	\$0.00	\$0.00	\$283.19
14134-01	Bruce Sarff	\$0.00	\$84.16	\$0.00	\$0.00	\$0.00	\$0.00	\$84.16
14135-06	Mark Wrucke	\$0.00	\$13.26	\$0.00	\$0.00	\$0.00	\$0.00	\$13.26
14136-03	Rhonda Herman	\$0.00	\$10.89	\$10.79	\$10.70	\$0.00	\$0.00	\$32.38
14137-01	Mike Howell JR	\$0.00	\$250.41	\$0.00	\$0.00	\$0.00	\$0.00	\$250.41

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
14140-01	Larissa Siekawitch	\$0.00	\$375.70	\$0.00	\$0.00	\$0.00	\$0.00	\$375.70
14141-02	Louel Rentals	\$0.00	\$59.38	\$0.00	\$0.00	\$0.00	\$0.00	\$59.38
14142-01	AICS c/o Engie Insi	\$0.00	\$340.40	\$0.00	\$0.00	\$0.00	\$0.00	\$340.40
14143-01	AICS c/o Engie Insi	\$0.00	\$187.04	\$0.00	\$0.00	\$0.00	\$0.00	\$187.04
14144-01	Brian Christian	\$0.00	\$38.28	\$0.00	\$0.00	\$0.00	\$0.00	\$38.28
14147-02	Stikine Drug	\$0.00	\$202.56	\$0.00	\$0.00	\$0.00	\$0.00	\$202.56
14148-03	Joshua Wade Gordine	\$0.00	\$285.74	\$0.00	\$0.00	\$0.00	\$0.00	\$285.74
14150-01	Deborah Anderson	\$0.00	\$163.27	\$0.00	\$0.00	\$0.00	\$0.00	\$163.27
14151-01	Sea Level Seafoods	\$0.00	\$167.61	\$0.00	\$0.00	\$0.00	\$0.00	\$167.61
14153-04	AK Taqueria 47 LLC	\$0.00	\$215.90	\$0.00	\$0.00	\$0.00	\$0.00	\$215.90
14154-01	Joseph Lykken	\$0.00	\$84.24	\$0.00	\$0.00	\$0.00	\$0.00	\$84.24
14156-12	SEARHC c/o of Engie	\$0.00	\$327.75	\$0.00	\$0.00	\$0.00	\$0.00	\$327.75
14157-13	SEARHC c/o of Engie	\$0.00	\$252.21	\$0.00	\$0.00	\$0.00	\$0.00	\$252.21
14158-09	SEARHC c/o of Engie	\$0.00	\$266.68	\$0.00	\$0.00	\$0.00	\$0.00	\$266.68
14159-08	Todd Welch	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$66.81)	(\$66.81)
14160-01	Deanna Horner	\$0.00	\$242.90	\$0.00	\$0.00	\$0.00	\$0.00	\$242.90
14163-01	Wrangell Coop Assoc	\$0.00	\$649.72	\$811.18	\$0.00	\$0.00	\$0.00	\$1,460.90
14165-04	Tori A Peterson	\$0.00	\$309.11	\$0.00	\$0.00	\$0.00	\$0.00	\$309.11
14166-01	AICS c/o Engie Insi	\$0.00	\$23.08	\$0.00	\$0.00	\$0.00	\$0.00	\$23.08
14168-01	Greg Duncan	\$0.00	\$403.50	\$0.00	\$0.00	\$0.00	\$0.00	\$403.50
14169-08	Kyler J Clyburn	\$0.00	\$72.83	\$0.00	\$0.00	\$0.00	\$0.00	\$72.83
14169-09	Mary T Murray	\$0.00	\$231.39	\$0.00	\$0.00	\$0.00	\$0.00	\$231.39
14170-05	William A Franklin	\$0.00	\$104.84	\$0.00	\$0.00	\$0.00	\$0.00	\$104.84
14171-02	Steve Forrest	\$0.00	\$81.04	\$0.00	\$0.00	\$0.00	\$0.00	\$81.04
14173-01	Rosemary Ruoff	\$0.00	\$441.23	\$0.00	\$0.00	\$0.00	\$0.00	\$441.23
14174-01	Julia M Ostrander	\$0.00	\$410.40	\$0.00	\$0.00	\$0.00	\$0.00	\$410.40
14175-01	Alyssa M Allen	\$0.00	\$298.12	\$0.00	\$0.00	\$0.00	\$0.00	\$298.12
14176-01	Lane Fitzjarrald	\$0.00	\$395.25	\$434.79	\$0.00	\$0.00	\$0.00	\$830.04
14177-07	Tom Crane	\$0.00	\$23.54	\$0.00	\$0.00	\$0.00	\$0.00	\$23.54
14179-01	Dan M Newport	\$0.00	\$57.63	\$0.00	\$0.00	\$0.00	\$0.00	\$57.63
14182-02	SEARHC c/o of Engie	\$0.00	\$26,677.06	\$0.00	\$0.00	\$0.00	\$0.00	\$26,677.06
14186-02	Dan Flickinger	\$0.00	\$237.38	\$0.00	\$0.00	\$0.00	\$0.00	\$237.38
14187-01	DOT&PF-Div Of Facil	\$0.00	\$19.54	\$0.00	\$0.00	\$0.00	\$0.00	\$19.54
14190-01	Harold Martindale	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
14192-01	Massin Tool	\$0.00	\$27.88	\$0.00	\$0.00	\$0.00	\$0.00	\$27.88
14194-02	Laven Ritchie	\$0.00	\$124.96	\$171.86	\$0.00	\$0.00	\$0.00	\$296.82
14195-01	Bruce Smith Jr	\$0.00	\$258.12	\$0.00	\$0.00	\$0.00	\$0.00	\$258.12
96-01	Terry Rowland	\$0.00	\$32.39	\$0.00	\$0.00	\$0.00	\$0.00	\$32.39

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
14197-02	Mike Barnes	\$0.00	\$105.70	\$115.24	\$0.00	\$0.00	\$0.00	\$220.94
14226-02	Jason G Fode	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
14227-02	Rusty Lukinich	\$0.00	\$27.58	\$0.00	\$0.00	\$0.00	\$0.00	\$27.58
14230-02	Maylee M Martin	\$0.00	\$30.22	\$0.00	\$0.00	\$0.00	\$0.00	\$30.22
14232-03	Daniel Rohr	\$0.00	\$38.62	\$55.66	\$0.00	\$0.00	\$0.00	\$94.28
14233-03	George Stoican	\$0.00	\$13.89	\$13.61	\$0.00	\$0.00	\$0.00	\$27.50
14237-02	Dale Parkinson	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
14239-02	Maxmo Rentals LLC	\$0.00	\$254.16	\$0.00	\$0.00	\$0.00	\$0.00	\$254.16
14241-01	Stikine Rentals LLC	\$0.00	\$14.08	\$0.00	\$0.00	\$0.00	\$0.00	\$14.08
14242-01	Churchill Rental	\$0.00	\$990.65	\$0.00	\$0.00	\$0.00	\$0.00	\$990.65
14243-01	Chad Smith	\$0.00	\$404.76	\$0.00	\$0.00	\$0.00	\$0.00	\$404.76
14245-01	Anna Kleinhofs-Elle	\$0.00	\$509.07	\$0.00	\$0.00	\$0.00	\$0.00	\$509.07
14247-02	Sterling Glenn	\$0.00	\$196.44	\$237.18	\$0.00	\$0.00	\$0.00	\$433.62
14249-01	Gadd Enterprises LL	\$0.00	\$493.23	\$578.00	\$0.00	\$0.00	\$0.00	\$1,071.23
14250-01	North Star Ventures	\$0.00	\$248.98	\$0.00	\$0.00	\$0.00	\$0.00	\$248.98
14252-01	Daniel Rohr	\$0.00	\$325.26	\$404.62	\$0.00	\$0.00	\$0.00	\$729.88
14253-01	Dale Parkinson	\$0.00	\$178.55	\$0.00	\$0.00	\$0.00	\$0.00	\$178.55
14255-01	John Verhey	\$0.00	\$246.73	\$0.00	\$0.00	\$0.00	\$0.00	\$246.73
14256-01	Mike Lockabey	\$0.00	\$14.85	\$0.00	\$0.00	\$0.00	\$0.00	\$14.85
14257-01	Dave Svendsen	\$0.00	\$88.86	\$0.00	\$0.00	\$0.00	\$0.00	\$88.86
14259-01	Eric Crayne	\$0.00	\$455.03	\$0.00	\$0.00	\$0.00	\$0.00	\$455.03
14260-02	Verizon Wireless	\$0.00	\$325.93	\$0.00	\$0.00	\$0.00	\$0.00	\$325.93
14261-01	Greg Meissner	\$0.00	\$469.43	\$423.05	\$0.00	\$0.00	\$0.00	\$892.48
14263-01	Oceanview Gardens L	\$0.00	\$834.82	\$0.00	\$0.00	\$0.00	\$0.00	\$834.82
14264-01	Alaska Power Teleph	\$0.00	\$0.00	\$0.00	\$1.45	\$0.00	\$0.00	\$1.45
14264-02	Steven R Smith	\$0.00	\$110.10	\$0.00	\$0.00	\$0.00	\$0.00	\$110.10
14265-01	Daniel E Smith	\$0.00	\$78.54	\$0.00	\$0.00	\$0.00	\$0.00	\$78.54
14267-01	Dan J Thompson	\$0.00	\$69.22	\$0.00	\$0.00	\$0.00	\$0.00	\$69.22
14268-02	James Eilertsen	\$0.00	\$51.50	\$0.00	\$0.00	\$0.00	\$0.00	\$51.50
14269-02	Verizon Wireless	\$0.00	\$340.05	\$0.00	\$0.00	\$0.00	\$0.00	\$340.05
14271-01	Sweet Tides	\$0.00	\$938.07	\$944.68	\$0.00	\$0.00	\$0.00	\$1,882.75
14272-02	Jake R Eastaugh	\$0.00	\$17.66	\$19.05	\$0.00	\$0.00	\$0.00	\$36.71
14273-02	Delila Ramirez	\$0.00	\$349.10	\$404.32	\$146.69	\$0.00	\$0.00	\$900.11
14274-01	Tlingit & Haida Reg	\$0.00	\$308.55	\$382.33	\$0.00	\$0.00	\$0.00	\$690.88
14275-01	Brian Merritt	\$0.00	\$131.67	\$0.04	\$0.00	\$0.00	\$0.00	\$131.71
14277-01	Usda Utilities Fore	\$0.00	\$382.81	\$0.00	\$0.00	\$0.00	\$0.00	\$382.81
14278-01	USDA Utilties Fores	\$0.00	\$249.72	\$0.00	\$0.00	\$0.00	\$0.00	\$249.72
80-01	Erik Broad	\$0.00	\$10.98	\$10.89	\$10.79	\$10.70	\$0.00	\$43.36

Accounts Receivable Aging Report

Accounts With Balance <> \$0.00

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Item b.

Account #	Name	Future	Current	30-60	60-90	90-120	120+	Balance
14281-01	Gary Watkins	\$0.00	\$369.34	\$0.00	\$0.00	\$0.00	\$0.00	\$369.34
14283-01	Wrangell Cooperativ	\$0.00	\$82.16	\$82.87	\$0.00	\$0.00	\$0.00	\$165.03
14285-02	James S Inouye Jr	\$0.00	\$13.33	\$13.07	\$12.95	\$12.84	\$0.00	\$52.19
14288-01	Metal Head Marine L	\$0.00	\$903.98	\$0.00	\$0.00	\$0.00	\$0.00	\$903.98
14291-02	Emily A Klosterman	\$0.00	\$1.64	\$22.11	\$167.03	\$0.00	\$0.00	\$190.78
14297-01	Paul McIntyre	\$0.00	\$116.49	\$0.00	\$0.00	\$0.00	\$0.00	\$116.49
14298-01	Wrangell Cooperativ	\$0.00	\$297.48	\$0.00	\$0.00	\$0.00	\$0.00	\$297.48
14300-01	Robert L Searing	\$0.00	\$17.67	\$0.00	\$0.00	\$0.00	\$0.00	\$17.67
14304-01	Alaska Power Teleph	\$0.00	\$1,010.99	\$1,328.31	\$1,135.81	\$0.00	\$0.00	\$3,475.11
14307-02	Mariana Sausedo	\$0.00	\$70.51	\$0.00	\$0.00	\$0.00	\$0.00	\$70.51
14308-01	Tony M Curtis	\$0.00	\$53.03	\$0.00	\$0.00	\$0.00	\$0.00	\$53.03
14309-03	Laura Massin	\$0.00	\$0.96	\$110.46	\$0.00	\$0.00	\$0.00	\$111.42
14310-01	Kevin Young	\$0.00	\$101.27	\$136.67	\$204.05	\$0.00	\$0.00	\$441.99
14311-01	DOT&PF Southcoast S	\$0.00	(\$8.72)	\$0.00	\$0.00	\$0.00	\$0.00	(\$8.72)
14313-01	MCG Constructors	\$0.00	\$566.01	\$0.00	\$0.00	\$0.00	\$0.00	\$566.01
14315-01	Dennis Dillon	\$0.00	\$22.31	\$0.00	\$0.00	\$0.00	\$0.00	\$22.31
14316-04	Winston J Davies	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
14318-01	Tlingit & Haida Reg	\$0.00	\$175.87	\$365.22	\$0.00	\$0.00	\$0.00	\$541.09
14319-01	Central Council Tli	\$0.00	\$140.82	\$0.00	\$0.00	\$0.00	\$0.00	\$140.82
14320-01	Central Council Tli	\$0.00	\$177.01	\$0.00	\$0.00	\$0.00	\$0.00	\$177.01
14321-01	Leland Purvis	\$0.00	\$40.52	\$0.00	\$0.00	\$0.00	\$0.00	\$40.52
14323-01	Micony LLC	\$0.00	\$1,334.72	\$0.00	\$0.00	\$0.00	\$0.00	\$1,334.72
14327-01	Todd White	\$0.00	\$12.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12.84
14328-01	Tlingit & Haida Reg	\$0.00	\$136.65	\$264.66	\$0.00	\$0.00	\$0.00	\$401.31
14329-01	Samantha M Eilertse	\$0.00	\$156.79	\$0.00	\$0.00	\$0.00	\$0.00	\$156.79
14331-01	William T Sampson	\$0.00	\$0.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.26
14332-01	Richard Gildersleev	\$0.00	\$118.61	\$0.00	\$0.00	\$0.00	\$0.00	\$118.61
14333-01	Massin Tool	\$0.00	\$20.44	\$0.00	\$0.00	\$0.00	\$0.00	\$20.44
Grand Total (1776)		=====	=====	=====	=====	=====	=====	=====
=====>		\$0.00	\$617,729.17	\$139,115.87	\$15,026.94	\$2,631.01	(\$15,540.99)	\$758,962.00

Aged Accounts Receivable

Item b.

Wrangell Ports & Harbors

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

Due	Name	Current	>30 Days	>60 Days	>90 Days	>120 Days
\$48.15	8010 Alaska Charters & Adventures	\$48.15	\$0.00	\$0.00	\$0.00	\$0.00
\$256.80	8160 Alaska Dream Cruises	\$0.00	\$256.80	\$0.00	\$0.00	\$0.00
\$373.16	8436 Alaska Endeavour	\$10.80	\$5.28	\$5.20	\$5.20	\$346.68
\$37.45	5770 Alaska Legacy Charters	\$37.45	\$0.00	\$0.00	\$0.00	\$0.00
\$28,503.50	2393 Alaska Marine Lines	\$7,144.68	\$5,103.82	\$5,215.07	\$5,364.70	\$5,675.23
\$42.80	8577 Alaska Waters	\$42.80	\$0.00	\$0.00	\$0.00	\$0.00
-\$6,765.55	8161 American Cruise Lines	-\$6,765.55	\$0.00	\$0.00	\$0.00	\$0.00
\$345.25	1417 Angerman, Mercedes	\$345.25	\$0.00	\$0.00	\$0.00	\$0.00
\$748.02	8355 Armstrong, Sam	\$748.02	\$0.00	\$0.00	\$0.00	\$0.00
\$68.08	7249 Armstrong, William	\$68.08	\$0.00	\$0.00	\$0.00	\$0.00
\$343.58	9597 Baker, T.E.	\$343.58	\$0.00	\$0.00	\$0.00	\$0.00
\$267.07	7062 BANGS, TRAVIS	\$267.07	\$0.00	\$0.00	\$0.00	\$0.00
\$107.00	7270 Bartlett, David	\$107.00	\$0.00	\$0.00	\$0.00	\$0.00
\$361.66	1749 Benjamin, Bryant	\$361.66	\$0.00	\$0.00	\$0.00	\$0.00
\$598.14	8978 Benz, Simon	\$598.14	\$0.00	\$0.00	\$0.00	\$0.00
-\$948.83	8376 Blenz, John	-\$948.83	\$0.00	\$0.00	\$0.00	\$0.00
\$2,287.22	9242 BLM - Kurt Huhta	\$784.94	\$751.14	\$751.14	\$0.00	\$0.00
\$281.44	8180 Botsford, Tristan	\$281.44	\$0.00	\$0.00	\$0.00	\$0.00
-\$111.28	1829 Breakaway Adventures	-\$111.28	\$0.00	\$0.00	\$0.00	\$0.00
-\$69.92	8499 Briscoe, Robert	-\$69.92	\$0.00	\$0.00	\$0.00	\$0.00
\$469.62	6389 BROWN, DAVE	\$469.62	\$0.00	\$0.00	\$0.00	\$0.00
\$1,220.24	9953 Brown, Kelly	\$1,220.24	\$0.00	\$0.00	\$0.00	\$0.00
\$42.80	5110 Buness, Terry	\$42.80	\$0.00	\$0.00	\$0.00	\$0.00
\$1,341.23	9071 Byford, Anthony	\$1,341.23	\$0.00	\$0.00	\$0.00	\$0.00
-\$0.20	7429 Cameron, Dean	-\$0.20	\$0.00	\$0.00	\$0.00	\$0.00
\$2,542.75	9520 Cameron, Scott	\$2,542.75	\$0.00	\$0.00	\$0.00	\$0.00
-\$0.12	9628 Carlson, Samuel	-\$0.12	\$0.00	\$0.00	\$0.00	\$0.00
\$1,117.53	9417 Churchill, Linda	\$178.74	\$162.26	\$159.90	\$157.60	\$459.03
\$68.23	8513 Collier, Daniel	\$2.00	\$1.00	\$1.00	\$1.00	\$63.23
\$1,934.05	7565 Conniff, F.R.	\$1,934.05	\$0.00	\$0.00	\$0.00	\$0.00
\$14.90	8756 Cook, Lorne	\$1.00	\$13.90	\$0.00	\$0.00	\$0.00
\$698.85	9379 Crane, Thomas	\$698.85	\$0.00	\$0.00	\$0.00	\$0.00
-\$170.54	8429 Curtis, Tony	-\$170.54	\$0.00	\$0.00	\$0.00	\$0.00
-\$100.00	7548 Cvetich, John	-\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
\$1,210.68	5560 DAVIES, WINSTON J.	\$1,166.92	\$6.35	\$37.41	\$0.00	\$0.00
\$49.15	8243 Davis, Charles	\$49.15	\$0.00	\$0.00	\$0.00	\$0.00
\$279.00	9377 Deboer, Gavin	\$46.26	\$22.63	\$22.30	\$21.98	\$165.83
\$2,248.34	9027 Dietrich, Orlo	\$2,248.34	\$0.00	\$0.00	\$0.00	\$0.00
\$246.40	1686 Doak, Dan	\$246.40	\$0.00	\$0.00	\$0.00	\$0.00
\$235.21	8204 Dyer, Jack	\$3.43	\$3.38	\$3.33	\$3.28	\$221.79
\$535.00	3665 Easterly, Randy	\$535.00	\$0.00	\$0.00	\$0.00	\$0.00
\$404.24	9943 Edwards, Josh	\$11.69	\$5.72	\$5.63	\$5.63	\$375.57
\$458.39	8116 Enviro-Tech Diving	\$458.39	\$0.00	\$0.00	\$0.00	\$0.00
-\$5.21	8959 F/V Erika AnnInc.	-\$5.21	\$0.00	\$0.00	\$0.00	\$0.00
\$50.00	9985 Farnsworth, Daniel	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
\$107.00	8159 Fisher, Allan	\$107.00	\$0.00	\$0.00	\$0.00	\$0.00
-\$1.50	8061 Fisher, Tom	-\$1.50	\$0.00	\$0.00	\$0.00	\$0.00
\$250.38	6699 Flickinger, Dan	\$250.38	\$0.00	\$0.00	\$0.00	\$0.00
\$370.01	1540 Florschutz, Otto/Christina	\$370.01	\$0.00	\$0.00	\$0.00	\$0.00

Aged Accounts Receivable

Item b.

Wrangell Ports & Harbors

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

Due	Name	Current	>30 Days	>60 Days	>90 Days	>120 Days
\$306.02	8763 Franklin, William & Beth	\$306.02	\$0.00	\$0.00	\$0.00	\$0.00
-\$808.55	8030 Gadd, Selleck	-\$808.55	\$0.00	\$0.00	\$0.00	\$0.00
\$1,313.87	1517 Galla, Mark	\$1,313.87	\$0.00	\$0.00	\$0.00	\$0.00
\$701.06	7717 Garbisch, Tyler	\$701.06	\$0.00	\$0.00	\$0.00	\$0.00
-\$0.09	8828 Gartrell, Joe	-\$0.09	\$0.00	\$0.00	\$0.00	\$0.00
\$639.06	7034 GIBBONS, ZANE	\$321.91	\$317.15	\$0.00	\$0.00	\$0.00
\$1,535.45	8110 Gierard, Brian	\$1,535.45	\$0.00	\$0.00	\$0.00	\$0.00
\$38.52	8226 Gile, Scott	\$38.52	\$0.00	\$0.00	\$0.00	\$0.00
-\$171.99	5001 Golds, Dan	-\$171.99	\$0.00	\$0.00	\$0.00	\$0.00
-\$44.02	8367 Good, Jeffrey	-\$44.02	\$0.00	\$0.00	\$0.00	\$0.00
\$657.47	8043 Goodale, Bill	\$657.47	\$0.00	\$0.00	\$0.00	\$0.00
\$107.00	6316 Goodrich, David	\$107.00	\$0.00	\$0.00	\$0.00	\$0.00
\$9.77	6847 Gore, Matthew	\$2.00	\$1.00	\$6.77	\$0.00	\$0.00
-\$379.00	8543 Gould, Sean	-\$379.00	\$0.00	\$0.00	\$0.00	\$0.00
\$75.63	2199 Guggenbickler, Chris	\$75.63	\$0.00	\$0.00	\$0.00	\$0.00
-\$100.00	9420 Hagan, Patrick	-\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
\$953.33	6601 Haider, David	\$953.33	\$0.00	\$0.00	\$0.00	\$0.00
\$228.39	6436 HEITMAN, SCOTT	\$6.61	\$3.23	\$3.18	\$3.18	\$212.19
\$157.56	9918 Hogue, Jonathon	\$157.56	\$0.00	\$0.00	\$0.00	\$0.00
-\$273.00	8034 Holland America Group	-\$273.00	\$0.00	\$0.00	\$0.00	\$0.00
\$107.00	8427 Holmquist, Ray	\$107.00	\$0.00	\$0.00	\$0.00	\$0.00
\$38.52	7401 Hoover, Ken	\$38.52	\$0.00	\$0.00	\$0.00	\$0.00
\$107.00	8936 Huber, Donney	\$107.00	\$0.00	\$0.00	\$0.00	\$0.00
\$58.64	9436 Hunter, Josh	\$2.00	\$1.00	\$55.64	\$0.00	\$0.00
\$2,422.23	9967 Inouye, James	\$1,620.93	\$370.08	\$215.61	\$215.61	\$0.00
\$2,315.48	3082 JA Welding	\$2,315.48	\$0.00	\$0.00	\$0.00	\$0.00
\$201.70	4162 Jamieson, Bruce	\$201.70	\$0.00	\$0.00	\$0.00	\$0.00
\$596.74	1312 Jasper, Ed	\$298.37	\$298.37	\$0.00	\$0.00	\$0.00
\$77.04	6785 JG Marine	\$77.04	\$0.00	\$0.00	\$0.00	\$0.00
-\$53.27	4443 Johnson, Chris	-\$53.27	\$0.00	\$0.00	\$0.00	\$0.00
-\$0.44	9605 Kaer, Sean	-\$0.44	\$0.00	\$0.00	\$0.00	\$0.00
-\$44.02	1701 Kaer, Wayne	-\$44.02	\$0.00	\$0.00	\$0.00	\$0.00
\$48.15	1354 Keller, Helen	\$48.15	\$0.00	\$0.00	\$0.00	\$0.00
-\$1.00	9281 Kleven, Greg	-\$1.00	\$0.00	\$0.00	\$0.00	\$0.00
\$570.32	1582 Knecht, Bill	\$285.16	\$285.16	\$0.00	\$0.00	\$0.00
-\$108.29	9433 Kochel, Jim & Debbie	-\$108.29	\$0.00	\$0.00	\$0.00	\$0.00
-\$76.34	8062 Kvale, Jack	-\$76.34	\$0.00	\$0.00	\$0.00	\$0.00
\$257.89	8871 Larson, Ben	\$257.89	\$0.00	\$0.00	\$0.00	\$0.00
\$429.31	9965 Lenihan, Todd	\$12.41	\$6.07	\$6.07	\$404.76	\$0.00
\$1,547.64	9293 Lenz, Jon	\$332.28	\$309.47	\$304.97	\$300.46	\$300.46
\$1,607.72	8778 Lewis, James	\$46.50	\$22.74	\$22.41	\$22.08	\$1,493.99
-\$0.90	8281 Link, Ken	-\$0.90	\$0.00	\$0.00	\$0.00	\$0.00
\$811.17	8873 Lituya Freight Runners	\$811.17	\$0.00	\$0.00	\$0.00	\$0.00
-\$210.33	8808 Lopata, Stanley	-\$210.33	\$0.00	\$0.00	\$0.00	\$0.00
-\$325.49	8999 Magic Tern	-\$325.49	\$0.00	\$0.00	\$0.00	\$0.00
\$299.01	9671 Maleski, Mike	\$8.65	\$4.23	\$4.17	\$4.13	\$277.83
\$2,139.73	9823 Martin, Joan	\$2,139.73	\$0.00	\$0.00	\$0.00	\$0.00
\$194.74	5438 MARTIN, JOHN	\$194.74	\$0.00	\$0.00	\$0.00	\$0.00
\$1,418.78	8035 Mathisen, Wayne	\$1,418.78	\$0.00	\$0.00	\$0.00	\$0.00

Aged Accounts Receivable

Item b.

Wrangell Ports & Harbors

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

Due	Name	Current	>30 Days	>60 Days	>90 Days	>120 Days
\$681.59	9033 Maxey, John	\$681.59	\$0.00	\$0.00	\$0.00	\$0.00
\$264.29	9390 McClelland, Tom	\$264.29	\$0.00	\$0.00	\$0.00	\$0.00
-\$667.00	8079 McDaniel, Lee	-\$667.00	\$0.00	\$0.00	\$0.00	\$0.00
-\$56.82	8419 McGrath, Bennett	-\$56.82	\$0.00	\$0.00	\$0.00	\$0.00
\$290.72	3928 Mcholland, Wayne	\$290.72	\$0.00	\$0.00	\$0.00	\$0.00
\$54.69	6304 Mcintyre, Abe	\$2.00	\$1.00	\$1.00	\$1.00	\$49.69
\$129.75	8230 McMaster, Daniel	\$3.75	\$1.84	\$1.81	\$1.78	\$120.57
\$160.50	9958 Meek, Dale & Mechel	\$160.50	\$0.00	\$0.00	\$0.00	\$0.00
\$2,820.28	8058 Metal Head Marine LLC	\$967.88	\$926.20	\$926.20	\$0.00	\$0.00
\$264.29	7189 Miethe, Caleb	\$264.29	\$0.00	\$0.00	\$0.00	\$0.00
\$107.00	8860 Miles, Britton & Reva	\$107.00	\$0.00	\$0.00	\$0.00	\$0.00
\$647.88	1815 Miller, Dave	\$647.88	\$0.00	\$0.00	\$0.00	\$0.00
\$693.76	7699 Miller, Dawson	\$693.76	\$0.00	\$0.00	\$0.00	\$0.00
-\$1.00	8694 Miller, Steve	-\$1.00	\$0.00	\$0.00	\$0.00	\$0.00
\$56.18	8320 Mitchell, Gary	\$56.18	\$0.00	\$0.00	\$0.00	\$0.00
\$336.89	9256 Morelli, Joaquin	\$9.75	\$4.80	\$2.40	\$159.97	\$159.97
\$6,413.72	7896 Mundt, Corey	\$1,194.66	\$1,114.80	\$1,104.94	\$657.11	\$2,342.21
-\$25.31	8517 Neville Johnson, Peter	-\$25.31	\$0.00	\$0.00	\$0.00	\$0.00
\$107.00	9382 Overbay, Sandra	\$107.00	\$0.00	\$0.00	\$0.00	\$0.00
-\$0.12	8129 Packard, Richard	-\$0.12	\$0.00	\$0.00	\$0.00	\$0.00
\$1,774.22	8276 Padgett, Caleb	\$51.31	\$25.10	\$24.73	\$24.37	\$1,648.71
-\$21.42	9978 Padgett, Levi	-\$21.42	\$0.00	\$0.00	\$0.00	\$0.00
\$1,671.48	8387 Padgett, Logan	\$1,671.48	\$0.00	\$0.00	\$0.00	\$0.00
\$1,674.24	8803 Pair of Hearts	\$48.58	\$818.88	\$806.78	\$0.00	\$0.00
\$3,521.21	9931 Patten, Wyatt	\$2,285.23	\$1,170.48	\$65.50	\$0.00	\$0.00
\$2,144.53	9959 PDC Holdings	\$2,144.53	\$0.00	\$0.00	\$0.00	\$0.00
\$3,837.66	9435 Peninsula Seafoods	\$2,691.49	\$1,146.17	\$0.00	\$0.00	\$0.00
\$14,553.80	8334 Peter Pan Seafoods (PPSF)	\$1,385.02	\$1,170.19	\$1,153.14	\$1,137.02	\$9,708.43
-\$379.00	9534 Petersen, Brandt	-\$379.00	\$0.00	\$0.00	\$0.00	\$0.00
\$344.68	6722 PETERSON, KIM	\$315.95	\$28.73	\$0.00	\$0.00	\$0.00
-\$1,193.15	9908 Peyton, Paul	-\$1,193.15	\$0.00	\$0.00	\$0.00	\$0.00
\$121.98	9175 Porter, David	\$121.98	\$0.00	\$0.00	\$0.00	\$0.00
\$218.28	9415 Proctor, James	\$218.28	\$0.00	\$0.00	\$0.00	\$0.00
\$758.27	7828 Prysunka, Sam	\$758.27	\$0.00	\$0.00	\$0.00	\$0.00
-\$18.00	3661 Prysunka, Steve	-\$18.00	\$0.00	\$0.00	\$0.00	\$0.00
\$573.08	8052 PT Baker Trading Post	\$149.46	\$6.17	\$6.08	\$5.99	\$405.38
\$798.59	7939 R&M Engineering-Ketchikan	\$24.49	\$774.10	\$0.00	\$0.00	\$0.00
\$862.03	1574 Reeves, Alan	\$862.03	\$0.00	\$0.00	\$0.00	\$0.00
\$896.35	7841 Rhoades, Rod	\$0.00	\$27.57	\$27.16	\$26.77	\$814.85
\$271.24	9879 Rhodes, Steve	\$271.24	\$0.00	\$0.00	\$0.00	\$0.00
-\$29.76	7834 Rixen, James	-\$29.76	\$0.00	\$0.00	\$0.00	\$0.00
\$107.00	8748 Robinson, Lucy	\$107.00	\$0.00	\$0.00	\$0.00	\$0.00
-\$41.43	1380 Rogers, Lauren E.	-\$41.43	\$0.00	\$0.00	\$0.00	\$0.00
-\$25.47	8008 Roher, Donald	-\$25.47	\$0.00	\$0.00	\$0.00	\$0.00
-\$15.98	8040 Rue, David & Kaye	-\$15.98	\$0.00	\$0.00	\$0.00	\$0.00
-\$163.00	8167 Sackmann, Steven	-\$163.00	\$0.00	\$0.00	\$0.00	\$0.00
-\$0.29	9367 Sampson, Myles	-\$0.29	\$0.00	\$0.00	\$0.00	\$0.00
\$21,352.13	3829 Samson	\$9,915.93	\$7,267.18	\$4,169.02	\$0.00	\$0.00
-\$3.99	7144 Sawyer, Timothy	-\$3.99	\$0.00	\$0.00	\$0.00	\$0.00

Aged Accounts Receivable

Item b.

Wrangell Ports & Harbors

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

Due	Name	Current	>30 Days	>60 Days	>90 Days	>120 Days
-\$0.26	9235 Schenenback, Ron	-\$0.26	\$0.00	\$0.00	\$0.00	\$0.00
-\$253.72	9102 Schwartz, Brian	-\$253.72	\$0.00	\$0.00	\$0.00	\$0.00
\$37.10	9946 Schwartz, Colleen	\$2.00	\$1.00	\$1.00	\$1.00	\$32.10
\$107.00	8423 Sedgemore, Jeff	\$107.00	\$0.00	\$0.00	\$0.00	\$0.00
-\$7.39	9200 Sellars, Chris	-\$7.39	\$0.00	\$0.00	\$0.00	\$0.00
\$4,534.78	9049 Short, Joe	\$4,534.78	\$0.00	\$0.00	\$0.00	\$0.00
\$555.01	9979 Silveira, Paul	\$555.01	\$0.00	\$0.00	\$0.00	\$0.00
\$1,553.22	8657 Skorka, Mike	\$408.30	\$385.44	\$379.74	\$379.74	\$0.00
\$2,706.00	8832 Slaven, Gary	\$2,706.00	\$0.00	\$0.00	\$0.00	\$0.00
\$1,792.22	5509 SMITH, DANIEL	\$471.14	\$444.74	\$438.17	\$438.17	\$0.00
\$193.62	5898 Smith, Tanner	\$193.62	\$0.00	\$0.00	\$0.00	\$0.00
\$347.32	7312 Sorric, Don	\$347.32	\$0.00	\$0.00	\$0.00	\$0.00
-\$0.01	8761 South Lagoon Point Holdings LLC	-\$0.01	\$0.00	\$0.00	\$0.00	\$0.00
-\$28.56	9396 Sperl, Donald	-\$28.56	\$0.00	\$0.00	\$0.00	\$0.00
\$2,346.61	8250 Spicy Lady Inc.	\$2,346.61	\$0.00	\$0.00	\$0.00	\$0.00
\$4,039.02	1588 Stevens, Mark	\$236.61	\$176.96	\$174.38	\$171.84	\$3,279.23
\$117.56	8779 Stewart, Nathan	\$79.04	\$38.52	\$0.00	\$0.00	\$0.00
\$486.85	6252 Stoican, George	\$486.85	\$0.00	\$0.00	\$0.00	\$0.00
\$74.90	7927 Stough, James	\$74.90	\$0.00	\$0.00	\$0.00	\$0.00
-\$0.93	9323 Streeter, Jason	-\$0.93	\$0.00	\$0.00	\$0.00	\$0.00
\$105.93	1033 Stuart, Walter	\$105.93	\$0.00	\$0.00	\$0.00	\$0.00
\$100.50	9472 Studley, Ryan	\$2.90	\$1.42	\$1.40	\$1.38	\$93.40
\$2,807.95	3589 Superior Marine SVC	\$2,807.95	\$0.00	\$0.00	\$0.00	\$0.00
\$1,697.09	9973 Swanson, Robert	\$1,697.09	\$0.00	\$0.00	\$0.00	\$0.00
\$431.21	9964 Swisher, Derek	\$431.21	\$0.00	\$0.00	\$0.00	\$0.00
\$42.80	3921 Taylor, Zach	\$42.80	\$0.00	\$0.00	\$0.00	\$0.00
-\$51.79	9424 Teich, Jim	-\$51.79	\$0.00	\$0.00	\$0.00	\$0.00
\$352.62	5697 Tewart, Dale	\$352.62	\$0.00	\$0.00	\$0.00	\$0.00
\$86.88	9108 The Bay Company	\$86.88	\$0.00	\$0.00	\$0.00	\$0.00
\$746.64	7650 Thomassen, Steve	\$746.64	\$0.00	\$0.00	\$0.00	\$0.00
\$490.88	6844 THOMPSON, DANIEL	\$490.88	\$0.00	\$0.00	\$0.00	\$0.00
\$107.00	7708 Thompson, James	\$107.00	\$0.00	\$0.00	\$0.00	\$0.00
\$416.80	8112 Thompson, Tyler	\$416.80	\$0.00	\$0.00	\$0.00	\$0.00
-\$192.60	8802 Tonggard, William	-\$192.60	\$0.00	\$0.00	\$0.00	\$0.00
\$1,230.04	8038 Trident Seafoods	\$1,230.04	\$0.00	\$0.00	\$0.00	\$0.00
\$1,405.00	5824 US FOREST SERVICE	\$495.00	\$455.00	\$455.00	\$0.00	\$0.00
-\$51.79	6757 Vredevoogd, Jene or Clay	-\$51.79	\$0.00	\$0.00	\$0.00	\$0.00
\$225.33	7271 Wakefield, Bill	\$115.12	\$110.21	\$0.00	\$0.00	\$0.00
\$278.20	9089 Wakefield, Douglas	\$278.20	\$0.00	\$0.00	\$0.00	\$0.00
\$1,606.96	8344 Watts, Jonathan	\$46.48	\$22.73	\$22.40	\$22.07	\$1,493.28
\$441.45	7414 Wells, Jonathan	\$222.37	\$219.08	\$0.00	\$0.00	\$0.00
\$324.02	8277 Westergard, Trygve	\$9.44	\$314.58	\$0.00	\$0.00	\$0.00
\$647.14	6057 Wickman, Tom	\$647.14	\$0.00	\$0.00	\$0.00	\$0.00
\$107.00	2192 Wood, Greg	\$107.00	\$0.00	\$0.00	\$0.00	\$0.00
\$12,384.58	9034 Wrangell Boatshop LLC	\$4,574.17	\$2,349.84	\$2,359.95	\$2,325.50	\$775.12
\$1,614.06	9303 Wrangell Cooperative Association	\$825.50	\$788.56	\$0.00	\$0.00	\$0.00
\$194.74	9301 Wrangell IGA	\$194.74	\$0.00	\$0.00	\$0.00	\$0.00
\$233.51	8842 Wright, Andy	\$233.51	\$0.00	\$0.00	\$0.00	\$0.00
\$2,353.71	9052 Wrucke, Mark	\$810.40	\$775.48	\$767.83	\$0.00	\$0.00

Aged Accounts Receivable

Item b.

Wrangell Ports & Harbors

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

Due	Name	Current	>30 Days	>60 Days	>90 Days	>120 Days
\$688.06	8905 Younce, Joe & Billie	\$243.07	\$444.99	\$0.00	\$0.00	\$0.00
\$343.99	8300 Young, Kevin	\$9.95	\$4.87	\$4.79	\$4.72	\$319.66
\$177,401.20		\$86,018.10	\$28,967.41	\$19,713.22	\$11,868.04	\$30,834.43

Total Debits: **\$191,399.87**

Total Credits: **-\$13,998.67**

Count: 198



CITY & BOROUGH OF
Wrangell
PORTS & HARBORS

MEMORANDUM

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

CC: MASON VILLARMA, BOROUGH MANAGER

FROM: STEVE MILLER, PORT DIRECTOR

SUBJECT: MONTHLY PORT & HARBOR REPORT

DATE: 03/03/2025

Harbor Maintenance

The Harbor Maintenance team has been actively working on a variety of ongoing projects. A new ladder has been installed at the south Reliance crane, and a portion of the bull rail has been replaced. Additional bull rail replacements will continue as time and weather permit.

At the Old Mill Dock, several pilings require reattachment. The crew has been addressing these repairs during short windows of high tide, which allow access to the connection points beneath the pier. This work is expected to be completed within the next couple of tides.

The crane located at the Marine Service Center has successfully undergone a full overhaul and is now back in service. The primary scope of work included the removal and rebuilding of the main swivel unit located within the crane's base. This component was sent to Seattle for professional refurbishment and has since been reinstalled. In addition to the swivel unit, all hydraulic hoses and valve handles were replaced to ensure safe and efficient operation. The maintenance team completed all testing and inspections, and the crane is now fully operational and ready for use.

Demolition of the old net dock is also nearing completion. The crew has been dismantling the float structure one truckload at a time during low tide, which is the only feasible time to bring a vehicle onto the beach. All decking has been removed and disposed. The next phase involves disassembling the underlying log float structure.

As temperatures begin to rise, crews will be out pressure washing floats to remove green growth that accumulates on the surface. This task is highly time-consuming due to the extensive system of docks, which totals nearly five miles of floating walkways. Each bull rail has four sides, making the pressure washing process especially labor intensive.



Figure 1 Net Float



Figure 2 Net Float Decommission



Figure 3 Reliance Bull Rail and Ladder



Figure 4 Mill Dock Crane

Marine Service Center

Activity at the Marine Service Center is ramping up as haul-out requests continue to increase. The office is currently receiving a minimum of five inquiries per day and is actively scheduling haul-outs as the necessary paperwork is completed. At this time, both April and May are fully booked.

In addition to haul-out operations, the crew has been focused on other important tasks. Most recently, they completed a full cleanup of the front section of the Old Mill Dock to ensure a safe and organized workspace in preparation for upcoming barge operations.

Port

Following a recent structural assessment conducted by PND Engineers, significant safety concerns were identified regarding the condition of the City's barge ramp. Based on the findings of the report, the City Manager made the decision to officially decommission the barge ramp effective Friday, March 21, 2025.

This determination follows a previous assessment completed in 2011, which outlined specific weight limitations for equipment and cargo crossing the ramp. Over time, these limits have been exceeded, resulting in substantial structural changes. Notably, the ramp has shifted from a +3" camber to a -1" deflection due to repeated overloading by heavy equipment.

In response to the closure, barge operations have been redirected to the Marine Service Center (MSC). Port staff acted swiftly to prepare the MSC for this transition, including clearing space, reattaching piling when tides permit and initiating rock work to support the increased van and equipment traffic. Additional efforts are ongoing to enhance the area and ensure it remains safe and functional for all users.

As the MSC approaches peak seasonal use—particularly with the anticipated arrival of fish vans—this area is expected to become highly congested. Effective coordination and communication between the barge lines and the Port will be critical to managing traffic flow and maintaining safe, efficient operations in the limited space available.



Figure 5 Mill dock Clean up



Figure 6 Mill dock Piling reattachment

In summary, the Harbor Department has remained highly productive across multiple operational fronts, with notable progress in maintenance, infrastructure upgrades, and preparation for a busy spring and summer season. From structural repairs at the Old Mill Dock and ongoing float maintenance, to the completion of the Mill Dock crane overhaul and enhanced coordination for barge operations, staff efforts reflect a proactive approach to both immediate needs and long-term planning. The recent decommissioning of the barge ramp has accelerated the transition of cargo activity to the Marine Service Center, prompting rapid adaptations to support increased traffic. With dock pressure washing underway, critical safety upgrades completed, and a fully booked schedule through May, the department is well-positioned to support Wrangell's marine industries while maintaining a safe, clean, and efficient working environment for all users.

Sincerely,
Steve Miller
Port Director

CITY & BOROUGH OF WRANGELL

FIRE DEPARTMENT REPORT

04/22/2025



MEMORANDUM

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

CC: MASON VILLARMA, BOROUGH MANAGER

FROM: JORDAN BUNESS, FIRE CHIEF, WRANGELL FIRE
DEPARTMENT

SUBJECT: MONTHLY FIRE DEPARTMENT REPORT

DATE: 04/22/2025

Q1 2025 RUN TOTALS

The yearly report of run totals for Fire, EMS and Search and Rescue responses have been completed.

- Fire incidents: 8 Fire Calls
- EMS incidents: 61 EMS Runs
- SAR responses: 3 SAR Responses

March 2025 Totals

Wrangell Volunteer Fire Department responded to the following Fire/EMS/SAR calls in March of 2025

- EMS: 22 EMS runs
- Fire: 1 Vessel Fire
- SAR: 2 SAR Responses. Requested by the USCG Command Center for 1 SAR Response. Assisted the USCG in searching for the missing vessel Canis Majoris in Clarence Strait.

Fire/EMS training Meetings

- There were 4 weekly training meetings for Fire and EMS personnel during the month of March. These training meetings represent approximately 500 hours of volunteer training.

New Standing Operating Procedures for EMS

Our Volunteer Medical Director, Lynn Prysunka finalized new SOP's for our EMS service. This was a comprehensive overhaul of our SOP's which Lynn and her husband, WVFD Volunteer, Steve completed which took hundreds of hours to complete and review.

Addition of new EMS Medications

Along with the new SOP's came an opportunity to add new medications to our EMS service. Our Medical Director identified 6 new medications to add to our Advanced Life Support care. These medications have already been affecting positive change in prehospital care.

EMT-2 Initial Class and EMT-2 Recertification

South Tongass Volunteer Fire Department graciously offered to lend WVFD an instructor for an EMT-2 Class. STVFD Captain Mio Rhein instructed the 8 day certification course. Mio comes from a long background of various advanced pre-hospital care, including a long career at Guardian Flight. The training sessions were also attended by our existing EMT-2 members as they were also due to re-certify.

- 5 new EMT-2's certified
- 8 existing EMT-2's re-certified

Hiring of the Fire/EMS Administrator

The position was filled by Anna Allen on March 15th. Anna has hit the ground running, starting her EMT-2 class on her 2nd day on the job as well as establishing invaluable connections with various EMS organizations across the region as well as State of Alaska EMS office officials while attending SEREMS in Ketchikan.

WVFD Live-in Positions

Both the Public Safety Building and the 5 Mile Substation live-in positions have been filled. Upon the return of #2 Ambulance to Wrangell from South Tongass VFD, it was re-stocked with WVFD equipment and placed back in service at the Substation to improve Ambulance response time to Wrangell Residents out the road.

Fire Training Program Accreditation

WVFD has completed the comprehensive application process to become an accredited State of Alaska Fire Training Program. This comprehensive application review covers policy's, procedures, documentation, training as well as the equipment the department has available to carry out the trainings. Currently WVFD has obtained approval to provide in-house training for the Fire Fighter 1, Fire and Emergency Instructor 1, Hazmat Awareness and Hazmat Operations levels.

Walker Foundation Grant

In April we were awarded a \$24,505 Walker Foundation Grant.

The grant provided for the following:

- Carbon Monoxide Monitoring Device for patients as well as Firefighters
- 10- Search and Rescue Helmets
- 15- Professional Headlamps
- 10- Search and Rescue Packs and equipment. To be stored and staged at the Public Safety building, packs will be standardized for quick deployment of assets during an active SAR Case
- 6- Trauma Bags to standardize our ambulances, rescue rigs as well as our primary Fire Engine
- 8- Oxygen bags to standardize our ambulances, rescue rigs as well as our primary Fire Engine

Stikine Sportsman's Association Grant

The Stikine Sportsman's has continued their longstanding support of WVFD and Wrangell Search and Rescue and has awarded WVFD with a \$9,350 grant. This years grant provided for items that can be used in everyday EMS as well as the backcountry EMS with various transportation methods that WVFD/Wrangell SAR often finds themselves caring for patients in.

As Wrangell SAR is an unfunded entity of the City, we often have to be creative in obtaining funding to ensure that we are always ready to serve the residents and visitors of Southern Southeast Alaska. We have heavily relied upon private donations, the Stikine Sportsman's Association as well as the Wrangell Firefighters Association for decades to provide funding to fuel our SAR missions.

The grant provided for the following:

- 1- QinFlow portable IV warmer. Warmed IV fluids have become the standard for prehospital care affecting better patient outcomes. The IV warmer we chose to pursue can be utilized in the back of the ambulance, plugged into 120V AC power as well as it can be used remotely utilizing its internal battery. This warmer can warm fluids that are nearly freezing up to the recommended temperature of 104 degrees
- 1-IV infusion pump. This IV pump will enable us to ensure proper medication and fluid resuscitation regardless of our transport methods.
- \$2500 fuel fund contribution

WVFD Equipment Demonstration

WVFD hosted an “Open House” in February to showcase our volunteers, equipment and associated capabilities. This initial event was offered to our various external stakeholders that support our department through various grant funding. The event was a great success and was very engaging to all who attended. We will plan another future event that will be open to the general public at a date to be later determined in 2025.

Addition of Volunteers

- WVFD has added 5 new members to date in 2025
 - 4 members have previous experience in Fire/EMS with 1 member a Certified Fire Fighter 1

Southeast Regional EMS Symposium

- 7 members of WVFD attended the SEREMS symposium in Ketchikan in April. The training sessions were instructed by experts from across the medical field. Wrangell EMS was recognized by Neurologists who lead the Alaska Stroke Coalition, and we were highlighted and used as an example for our exemplary comprehensive care for Stroke patients in collaboration with SEARHC WMC.
- We were also recognized by the South Tongass Fire Chief Steve Rydeen among others for our outstanding cooperation in lending South Tongass our #2 Ambulance during their time of need after their station was consumed by fire in 2024
- 4 members of WVFD were recognized for their outstanding longevity and commitment to the EMS service in Southeast Alaska
 - Terry Buness, 55 years of service. 1 of 4 Region-wide who was recognized for 50+ years of service at SEREMS
 - John Taylor, 38 years of service.
 - Clay Hammer, 31 years of service.
 - Steve Prysunka, 30 years of service

USCG Mass Rescue Operation Tabletop

The USCG had several Ranking Personnel as well as Civilian Employees conduct the MRO tabletop in early April. The meeting was well attended by Mayor Gilbert, applicable City Staff as well as various applicable community partners. Updates are required to the USCG Marine Transport System Disruption Natural/Manmade Disaster Mass Rescue Operation Shore-Side Response Guide. WVFD has taken the lead on providing the USCG with an up-to-date questionnaire they can incorporate into their MTSD/MRO Guide.

State of Alaska DOT Tri-Annual Airport Mass Casualty Drill

The SOA/DOT Tri-Annual Airport Mass Casualty Drill will take place on April 30th at 530pm. This will be a full-scale exercise with a minimum of 10 “critical” patients being transported to WMC. Multiple organizations will be involved, to include Alaska State Troopers, Wrangell PD, TSA, State DOT, Wrangell Fire, Alaska Airlines, etc. There will be a posting for volunteers to act as live patients soon. If interested in volunteering, please contact WVFD at 907-874-3223.

Sincerely,

Jordan Bunes
Fire Chief



CITY & BOROUGH OF

Wrangell

Item e.

IRENE INGLE PUBLIC LIBRARY

MEMORANDUM

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

CC: MASON VILLARMA, BOROUGH MANAGER

FROM: SARAH SCAMBLER, LIBRARY DIRECTOR

SUBJECT: MONTHLY LIBRARY REPORT

Meeting DATE: 4/22/2025

GRANTS

Walker Foundation

We are so excited to announce that the Library was awarded a \$10,000 grant from the Walker Foundation to support Wrangell Kids Club, our collaborative after-school program with Parks & Recreation and the Nolan Center. The funds will be used to purchase high-quality educational and recreational materials for use at both the Library and Parks & Rec, including a 3D printer, digital microscopes, LEGO kits, a green screen production kit, sports science equipment, and more. This grant will greatly enhance the quality and variety of the activities we're able to offer and help keep students engaged throughout the school year. We're incredibly grateful to the Walker Foundation for recognizing the value of this growing program and for investing in Wrangell's youth.

IMLS Update:

On Friday, March 14, 2025, an Executive Order was signed calling for the elimination of the Institute of Museum and Library Services (IMLS), "to the maximum extent consistent with applicable law." IMLS is the primary source of federal support for libraries and museums across the United States. Its loss will have a direct impact on the Irene Ingle Public Library. Through the Wrangell Cooperative Association, we have received the non-competitive IMLS Native American Basic Grant annually for over a decade, with awards ranging from \$6,000 to \$10,000 per year. These funds currently support our

subscription to the Alaska Digital Library, and have been used over the years to regularly replace our public computers, upgrade our automation server, purchase AWE early literacy stations, reupholster library furniture, contribute to the Wrangell Newspaper Archive, purchase Playaway audiobook devices, and more.

Most immediately, the loss of IMLS funding means we no longer have a guaranteed funding source to replace our four public computers in FY27. Without this grant, we will need to explore other funding possibilities, either through the local budget or external sources, to help maintain this essential service.

Despite this setback, we remain deeply committed to serving our community. With ongoing local support, we will continue to provide access to information, learning opportunities, technology, and programs that make the library a welcoming and essential resource for all.

PROGRAMS

Winter Reading Program for Grownups

This winter, the Irene Ingle Public Library launched its first-ever Winter Reading Program for Grownups, which utilized a bingo-style format with an assortment of 25 book categories. The challenge inspired 60 community members to expand their reading horizons, collectively reading 1,072 books. The program successfully encouraged participants to explore new genres and themes, enhancing their literary experience. Thanks to the Friends of the Library for sponsoring the event, the Elks Club for hosting our end of program party, to everyone who donated prizes, and to all of our participants. This program was not only a celebration of reading but also a community-building initiative. We look forward to making this an annual event, fostering a culture of reading and lifelong learning within our community.





Early Literacy Night

The library and public school district partnered to offer an early literacy night to the community. Activities included Superspace tiles, a book scavenger hunt, a Wordle station, crafts, and more. With 57 participants, the program was a success!

National Library Week

We celebrated national library week this month by exploring our own library's rich history. Around the library we posted photos and articles about our wonderful facility and its past activities, as well as features of Irene Ingle, Kay Jabusch, and other past librarians.

Book Club

March's book club book was *Honor* by Thrity Umrigar. Set in contemporary India, this powerful novel brings attention to honor killings through the story of two courageous women trying to navigate how to be true to their homelands and themselves at the same time. Although at times difficult to read, this book was universally loved by our book club group.

April's Book Club Book was *Lula Dean's Little Library of Banned Books* by Kirsten Miller. This book tells the story of a small Southern town embroiled in a battle over banned books. At the core of this conflict is Lula Dean, a self-righteous crusader for "traditional values," who creates her own library of approved books. When a prank swaps her books with banned ones, it sparks a wave of unexpected change. This book was also universally loved by our group.

Stats

In the month of March 2025, 1,384 physical items and 303 digital items were checked out from the library.

As always, thank you to the assembly for your continued support of the library!

Sincerely,
SARAH SCAMBLER
Library Director

CITY & BOROUGH OF WRANGELL

The Nolan Center REPORT

April 22nd 2025



MEMORANDUM

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

CC: MASON VILLARMA, BOROUGH MANAGER

FROM: The Nolan Center

SUBJECT: MONTHLY Nolan Center REPORT

DATE: April 22nd 2025

April Events

Community Engagement: April Highlights

April showcased a vibrant array of community-focused programs at the Nolan Center, demonstrating our commitment to diverse engagement and enriching experiences. Key highlights include:

- **Community Theater Production: "Joseph and the Amazing Technicolor Dreamcoat" (April 4-5):** This high-energy production captivated audiences, showcasing the dedication and talent of local performers. The event was a resounding success, fostering a strong sense of community pride.
- **Sealaska Executive Board Meeting & Shareholder Event (April 10-11):** We were honored to host the Sealaska Executive Board meeting and a dedicated shareholder event. The evening provided a valuable opportunity for community members to connect with Sealaska leadership and engage with educational resources.
- **Parent Teacher Community Club Spring Movie: "Dogman" (April 13):** This free movie screening, sponsored by the PTCC, was a popular event, particularly among local youth, highlighting our commitment to family-friendly programming.
- **Wrangell Cooperative Association Earth Day Movie: "Wall-E" (April 18):** In collaboration with the Wrangell Cooperative Association, we hosted Evergreen Elementary for a special screening of "Wall-E" in celebration of Earth Day, promoting environmental awareness and participation in the city cleanup.
- **Wrangell High School Prom (April 19):** The Nolan Center was transformed for the Wrangell High School Prom, providing a memorable and well-received venue for students and staff.

- **Wrangell Kids Club (Ongoing):** The weekly Wrangell Kids Club movie nights continued to be a popular offering, providing consistent, accessible entertainment for local children."



Upcoming Events

- **The Stikine River Birding Festival (April 25-27)** celebrating the region's rich avian diversity. The event will feature local experts leading interpretive sessions, presentations, and demonstrations, alongside a community market with birding-focused activities, fostering community engagement and appreciation for our natural environment.
- **7th Annual Family Resilience Fair on Saturday, (May 3rd)** from 11 am to 2 pm at the Nolan Center. This unique event offers a fantastic opportunity to connect with Wrangell's diverse organizations and discover valuable community resources. Enjoy door prizes, games, free materials, and the chance to build connections with your neighbors

M/V Chugach Update April 2025

On April 14th, a meeting took place between the USFS and the City of Wrangell to explore restructuring the proposed agreement for the Chugach exhibit housing into a contract. The primary objective of this discussion was to reduce the City's financial contributions towards the construction. Participants also discussed a potential agreement with the Nolan Center regarding interpretive materials, signage, and potential tours. The timeline for the commencement of construction will be determined following the acceptance of the contract and the securing of construction contractors for the exhibit

Thanks & Gratitude:

To the Assembly, Madam Mayor, and our community: your unwavering support for the Nolan Center has a profound impact. It directly enriches our community by fostering educational growth, celebrating cultural diversity, and bringing joy to all. Thank you for your commitment

Sincerely,
 Jeanie Arnold,
 Nolan Center Director

CITY & BOROUGH OF WRANGELL

BOROUGH CLERK'S REPORT

Office 907-874-2381 | Email: clerk@wrangell.com



TO: BOROUGH ASSEMBLY MEMBERS AND MAYOR GILBERT
FROM: KIM LANE, BOROUGH CLERK
SUBJECT: April 22nd CLERK'S REPORT

Upcoming Meetings & Other Informational dates:

Other City Boards/Commissions:

May 1 – Port Commission mtg. @ 6pm in the Assembly Chambers

May 8 – Planning & Zoning Commission mtg. @ 5:30pm in the Assembly Chambers

Other Community Events:

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

<i>DATE</i>	<i>TIME</i>	<i>PURPOSE</i>
<i>April 22nd (WS – Aldertop Village)</i>	<i>7pm</i>	<i>Regular Assembly Meeting</i>
<i>MAY 5th</i>	<i>5:30pm</i>	<i>BOE HEARING</i>
<i>May 13th (WS – Insurance update/presentation)</i>	<i>7pm</i>	<i>Regular Assembly Meeting</i>
<i>May 14th Budget WS</i>	<i>5:30pm</i>	<i>Budget Work Session</i>
<i>May 22nd <u>Possible</u> Budget WS</i>	<i>5:30pm</i>	<i>Budget Revision WS (if needed)</i>
<i>May 27th (official Budget PH & Adoption - tentative)</i>	<i>6pm</i>	<i>Regular Assembly Meeting</i>
<i>June 10th (no work session scheduled)</i>	<i>6pm</i>	<i>Regular Assembly Meeting</i>
<i>June 24th (no work session scheduled)</i>	<i>6pm</i>	<i>Regular Assembly Meeting</i>

Borough Property for Sale...

Industrial Property Sales: The following Industrial Lots are still listed on the Public Surplus site and are scheduled to close on March 15th. To date, there have been no bids received for these three lots.

If there are any lots that do not sell, they will be listed for 30-day periods, until sold.

		Starting Bid Amount
LOT 9, BLOCK 66, INDUSTRIAL REPLAT	(25,849 sq. ft.)	\$51,700
LOT 11, BLOCK 66, INDUSTRIAL REPLAT	(16,500 sq. ft.)	\$31,400
LOT 12, BLOCK 66, INDUSTRIAL REPLAT	(16,500 sq. ft.)	\$31,400

Board of Equalization Hearing - May 5, 2025

The Board of Equalization hearing will be on Monday, May 5, 2025 at 5:30pm. Appeals that could not be settled between the property owner and the assessor will come before the BOE. If there are appeals that were received and the appellant is not responding to the assessors' phone calls, those will also come before you for consideration.

Our Borough Assessor, Martins Onskulis will be providing the reports. Mr. Onskulis will be contacting the appellants on their appeals.

The BOE Hearing packet will be in Municode and the link will be sent to the assembly.

The procedures for the Board of Equalization hearing is outlined in the Wrangell Municipal Code and can be found here:

<https://www.codepublishing.com/AK/Wrangell/#!/Wrangell05/Wrangell0504.html#5.04.210>

Please read through these procedures. [Section 5.04.210\(D\)](#) specifically states that the burden of proof is on the appellant and also states the three reasons the BOE can accept the appellants claim.

Specifically, those grounds are: proof by a preponderance of the evidence of unequal, excessive, or improper valuation based on evidence before the board.

After each appeal has been heard, the BOE will decide either in favor of the appellant or in favor of the assessor. The BOE will need to give their findings of fact to each application. I will have a list for you to reference at the hearing.

Other items to report

- The Memorandum of Understanding with Tlingit & Haida, Wrangell Cooperative Association, and the City and Borough of Wrangell to establish framework and support the expansion of early childhood education programs, has been signed by all parties.
- Parks & Recreation Pool facility will be closing for their annual maintenance starting May 5, 2025. They will keep the public informed as to when it will reopen.
- The Wrangell Cooperative Association and Bruce Smith Jr.'s property sales for Lot C have gone through their protest notice period with no protests received. We are awaiting the final plat before they come to you for final approval.
- The Code Review Committee has met and worked on the Ordinance for Tideland and Real Property sales as outlined in WMC 16.12. I have worked on the Tideland Lease and Real Property Lease sections in the WMC as well. On this agenda, the Fee and Rate schedule has an amendment to the Permits and Applications section to increase the application fee for sale or lease of tidelands or real property from \$250.00 to \$500.00. In addition to the increase, the fee will be per lot requested instead of a flat fee for the application. So, if approved, if someone wants to purchase 4 lots, the application fee will be \$2000.00 instead of \$250.00.

Additionally, we are asking that a premium of 25% be added to sales that are requested by application (individual sales).

The three ordinances are being reviewed by the attorney and will need to have a final review by the Code Review Committee before being submitted to the assembly for consideration. Since the fee and rate schedule will not take effect until July 1, there is no great rush to bring them forward.

- There was a port security meeting with the US Coast Guard on April 3rd. During the meeting, Mayor Gilbert asked for information on how water quality on the Stikine was being monitored in relation to the SE Alaska mining operations. I reached out to the US Department of Geological Survey – Alaska Science Center division and received the response below from Jeff Conaway, USGS (leads the water group at the Alaska Science Center and is involved in Transboundary Watershed efforts):

The USGS is monitoring water quality on the Stikine at our [streamgage](#) that is located just downstream of Shakes Slough. Real-time data are currently offline because a tree took out our antennae, but the station is still logging data and will be back online in the next few weeks.

This monitoring is part of a [transboundary water quality monitoring program](#) across the major rivers in southeast. USGS monitors several water quality parameters in real time and collects 6-10 water quality samples annually for laboratory analysis.

Biological sampling (fish, algae, moss) is performed once annually. The intent of the monitoring is to develop a baseline water quality on the Alaska side of the border and monitor these locations for any changes that might occur as a result of upstream development.

The State of Alaska is also keeping track of these watersheds and information on their efforts are on this [site](#).

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 22, 2025
	<u>Agenda Section</u>	11

RESOLUTION No. 04-25-1931 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, APPROVING THE AMENDED FEES AND RATES SCHEDULE AS PER WMC 5.14.025

SUBMITTED BY:

Mason Villarma, Interim Borough Manager & Kim Lane, Borough Clerk

<u>FISCAL NOTE:</u>		
Expenditure Required: \$XXX Total		
FY 25: \$	FY 26: \$	FY26: \$
Amount Budgeted:		
FY25 \$XXX		
Account Number(s):		
XXXXX XXX XXXX		
Account Name(s):		
Enter Text Here		
Unencumbered Balance(s) (prior to expenditure):		
\$XXX		

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

ATTACHMENTS: 1. Resolution No. 04-25-1936 2. Fees and Rates Schedule

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 (two available motions):

Move to Approve Resolution No. 04-25-1936.

SUMMARY STATEMENT:

The Borough Assembly adopted Ordinance 1026 that requires the review of the fees and rates in the approved schedule before the adoption of the upcoming borough budget. A public hearing shall also be held at that same meeting.

Justification for adjusting the Permits and Applications schedule:

The Code Review Committee is in the process of updating Chapters 16.08 (Tideland Leases) and 16.12 (Disposition of Public Lands and Tidelands). Currently the application to purchase or lease borough-owned land is \$250.00. The proposal on the fee and rate schedule is to increase that amount to \$500.00 and to also make that application fee be “per lot”. If someone wants to purchase two parcels, the non-refundable application fee would be \$1000.00.

Also, we have added the application fees for Floating Shared Micromobility, Street and Sidewalk Vending, and Peddlers and Itinerant Merchants.

The Attorney is working on the Floating Micromobility Ordinances and those should come to the assembly for consideration at the May 13th meeting.

In addition, the proposal is to add a 25% premium to land sales by application. This fee would be on the fair market value amount.

If approved, the application fees and the premium amount will be added to the application.

Justification for adjusting the Ports & Harbor schedule:

Following multiple meetings and discussions beginning in November 2024, and after reviewing the PowerPoint presentation provided by the Finance Department, Jackson Pool, which included the 2022 business plan and return on investment (ROI) for the Marine Service Center, the Port Commission has approved the Port and Harbor rate schedule for the fiscal year 2026. This decision was based on the calculations and methodologies outlined in the business plan.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION No. 04-25-1931

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

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

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

WHEREAS, the Borough Assembly has determined, as recommended by the Borough Clerk, that no adjustments are necessary in the borough-wide fee and rate schedule for “Cemeteries”; and

WHEREAS, the Borough Assembly has determined that, as recommended by the Library Director, that no adjustments are necessary in the borough-wide fee and rate schedule for “Library”; and

WHEREAS, the Borough Assembly has determined, as recommended by the Nolan Center Director, that adjustments in the borough-wide fee and rate schedule are necessary for “Museum/Civic Center”; and

WHEREAS, the Borough Assembly has determined, as recommended by the Parks and Recreation Director, that no adjustments are necessary in the borough-wide fee and rate schedule for “Parks and Recreation Facilities/Participation”; and

WHEREAS, the Borough Assembly has determined, as recommended by the Wrangell Municipal Light and Power Superintendent, that no adjustments are necessary in the borough-wide fee and rate schedule for “WML&P (Light Department); and

WHEREAS, the Borough Assembly has determined, as recommended by the Borough Clerk, that adjustments in the borough-wide fee and rate schedule are necessary for “Permits and Applications”; and

WHEREAS, the Borough Assembly has determined, as recommended by the Port and Harbor Director, that adjustments in the borough-wide fee and rate schedule are necessary for “Harbor and Port Facilities”; and

WHEREAS, the Borough Assembly has determined, as recommended by the Public Works Director, that adjustments in the borough-wide fee and rate schedule are necessary for “Sanitation”; and

WHEREAS, the Borough Assembly has determined, as recommended by the Public Works Director, that adjustments in the borough-wide fee and rate schedule are necessary for “Sewer”; and

WHEREAS, the Borough Assembly has determined, as recommended by the Public Works Director, that adjustments in the borough-wide fee and rate schedule are necessary for “Water”; and

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

Section 1. The Borough Assembly held a Public Hearing on April 22, 2025, on the proposed FY 2026 Fee and Rate Schedule.

Section 2. The attached schedule of fees shall govern the collection of fees and rates.

Section 3. The attached includes the amended fees and rates schedule.

Section 4. This resolution shall become effective on July 1, 2025.

Section 4. The adopted Fees and Rate Schedule shall be included as an appendix to the annual budget for the 2026 fiscal year.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 22nd DAY OF APRIL 2025.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

City and Borough of Wrangell Schedule of Fees and Rates

Latest update to Cemeteries was RES 04-24-1858 - Effective 7-1-2024

CEMETERIES

Single Grave Plot		\$1,000
Opening/Closing Plot	Monday-Friday (9am-4pm)	\$900
Opening/Closing Plot	Weekend-Holiday-after hours	\$1,500
Burial-Cremated Remains to grave-plot	Monday-Friday (9am-4pm)	\$180
Burial-Cremated Remains to grave-plot	Weekend-Holiday-after hours	\$360
Headstone Installation		\$200

Columbariums

Niche		\$550.00
Opening/Closing Niche	Monday-Friday (9am-4pm)	\$120.00
Opening/Closing Niche	Weekend-Holiday-after hours	\$330.00
Niche Plaque Installation	Monday-Friday (9am-4pm) only	\$120.00
Memorial Space		\$100.00
Memorial Plaque Installation	Monday-Friday (9am-4pm) only	\$35.00
Niche and Memorial Plaques are quoted by Clerk		

Maximum of 2 Full-Casket Burial Plots and 2 Niches in the Columbarium can be reserved at a time (immediate family members)

end of section

City and Borough of Wrangell Schedule of Fees and Rates

Latest update to Finance was RES 06-24-1868 - Effective 7-1-2024

Finance

Credit Card Surcharge		
Sales Tax payments		2.75%
Property Tax payments		2.75%
Online Check Payment (all services)		
Sales Tax payments		\$2.50
Property Tax payments		\$2.50
Utility payments		\$2.50

end of section

City and Borough of Wrangell Schedule of Fees and Rates

Latest update to Museum/Civic Center was RES 04-24-1858 - Effective 7-1-2024

Museum/Civic Center

Wrangell Museum Admission Rates

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

Regular Room Rental Rates

	1-4 hours	5-8 hours	Over 8 hours
Civic Center	\$600	\$750	\$1,200
Half Civic Center	\$400	\$500	\$600
Classroom	\$175	\$200	\$225
Half Classroom	\$100	\$125	\$150
Lobby with another rental	\$75	\$100	\$125
Lobby only	\$175	\$200	\$225
Small Theater	\$125	\$150	\$175
Kitchen	\$100	\$125	\$150
Bar Fee	\$125	\$175	\$225
Beverage Service (coffee, tea, water)	\$75	\$100	\$125
Multimedia (sound system, projector, etc.)	\$50	\$75	\$100
Outside of normal working hours 8-5	\$75 additional fee		

Wrangell Local Non-Profit Rates

	1-4 hours	5-8 hours	Over 8 hours
Civic Center	\$350	\$450	\$550
Half Civic Center	\$175	\$225	\$275
Classroom	\$150	\$175	\$200
Half Classroom	\$75	\$100	\$125
Lobby with another rental	\$50	\$75	\$100
Lobby only	\$150	\$175	\$200
Small Theater	\$100	\$125	\$150
Kitchen	\$75	\$100	\$125
Bar Fee	\$100	\$150	\$200
Beverage Service (coffee, tea, water)	\$50	\$75	\$100
Multimedia (sound system, projector, etc.)	\$25	\$50	\$75
Outside of normal working hours 8-5	\$50 additional fee		
Birthday Party (during regular movie)	\$75		
Birthday Party (private, older movie)	\$100		
Concessions fee with Birthday Party	\$25		

Additional Fees

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

end of section

City and Borough of Wrangell Schedule of Fees and Rates

Latest update to Library was RES 04-24-1858 - Effective 7-1-2024

LIBRARY

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

end of section

City and Borough of Wrangell Schedule of Fees and Rates

Latest update to Parks & Recreation was RES 04-24-1858 - Effective 7-1-2024

PARKS AND RECREATION FACILITIES/PARTICIPATION

Child	6 years old and under	
Youth	7 years old to 13 years old	
Young Adult	14 years old to 17 years old	
Adult	18 years old to 64 Years old	
Senior	65 years old and older	
Pool, Weight Room, Showers	[4 years and under] 6 Years and Under	FREE
	[5 years to 17] 7 Years to 12 Years	\$2.00
	13 Years to 17 Years	\$3.00
	18 Years and Older	\$5.00
	Seniors: 65 Years+	\$3.00
	Veterans	\$3.00
	Families	\$12.00
	Disabled	Free
	10 Punch Pass	10% Discount
	20 Punch Pass	20% Discount
Pool Passes	Youth - 1 Month	\$18.00
	Youth - 6 Months	\$80.00
	Youth - 1 Year	\$130.00
	Young Adult, Senior & Veterans - 1 Month	\$27.00
	Young Adult, Senior & Veterans- 6 Months	\$119.00
	Young Adult, Senior & Veterans - 1 Year	\$195.00
	Adult - 1 Month	\$45.00
	Adult - 6 Months	\$198.00
	Adult - 1 Year	\$324.00
	Family - 1 Month	each youth
	Family - 6 Months	each youth
	Family - 1 Year	each youth
	Single Adult Family - 1 Month	\$45.00 + \$6.75 each youth
Single Adult Family - 6 Months	\$198.00 + \$30.00 each youth	
Single Adult Family - 1 Year	each youth	
<i>Definition of Family: Up to two domestic partnership adults and their children</i>		
Pool Rentals w/o Nessie	Lockers per Month / per Year	\$10.00 / \$100.00
	[0-15] Up to 20 People with 2 Guards	\$75.00/hr
	[16-30] 21-40 People with 3 Guards	\$100.00/hr
	[31-45] 41-60 People with 4 Guards	\$125.00/hr
	[46-60] 61-80 People with 5 Guards	\$150.00/hr
	Aquatics Inflatable (Nessie) per hour	\$50.00
	Water Polo Equipment per hour	\$25.00
	Youth Sports Programs	\$50.00
	Youth Recreation Programs	Variable
	Adult Sports & Recreation Programs	Variable
	Swim Camp	75.00
	Private Swim Lessons 30 minutes	30.00
	Swim Lessons	\$50.00
Community Center Rentals	Gymnasium Per Hour	\$40.00
	Gymnasium Day	\$220.00
	Classroom Per Hour	\$25.00
	Classroom Day	\$140.00
	Kitchen Per Hour	\$25.00
	Kitchen Per Day	\$140.00
	Table + 6 Chairs	\$10.00/set
	Bounce House - per hour	\$20.00
	Inflatable Movie Screen per hour	\$20.00

Item a.

PARKS AND RECREATION FACILITIES/PARTICIPATION

	Volleyball Net and Equipment per hour	\$20.00
	Pickleball Equipment per hour	\$20.00
	[Tot Gym Toys] Basketballs/ Tot toys per use	\$5.00
Park Rentals	Park Shelter Reservation - [Up to 3-hrs] half day	\$20.00
	Park Shelter Reservation - Over 3-hrs	\$30.00
	Covered Basketball Court - half day	\$20.00
	Covered Basketball Court - full day	\$30.00
RV Park Rentals	Non-Electric Site / Night	\$20.00
	Site with Electric Hook-Up / Night	\$30.00
Kayak Storage Unit	Month	\$10.00
	Annual	\$100.00

end of section

City and Borough of Wrangell Schedule of Fees and Rates

Latest update to Permits & Applications was RES 04-24-1858 - Effective 7-1-2024

PERMITS and APPLICATIONS			FY 2026 Proposed Rates
Building Permit	Residential	\$200.00	\$200.00
	Commercial	\$300.00	\$300.00
	Remodeling and Misc. (residential)	\$100.00	\$100.00
	Remodeling and Misc. (commercial)	\$200.00	\$200.00
Conditional Use Permit	Application	\$100.00	\$100.00
	After-the-fact application	\$300.00	\$300.00
Encroachment Permit	Application	\$100.00	\$100.00
Subdivisions	Preliminary Plat Submittal	\$100.00	\$100.00
Variance Permit	Application	\$100.00	\$100.00
	After-the-fact application	\$300.00	\$300.00
Application for rezone petition	Application	\$150.00	\$150.00
Application for Floating Shared Micromobility - WMC 6.13	Application	\$100.00	\$100.00
Application for Street and Sidewalk Vending - WMC 6.10	Application	\$25.00	\$25.00
Application for Peddlers and Itinerant Merchants - WMC 6.08	Application	\$25.00	\$25.00
Application for Sale of Real Property or Tidelands - WMC 16.12	Application	\$250.00 per lot	\$500.00 per lot
Application for Lease of Real Property or Tidelands - WMC 16.08 & 16.12	Application	\$250.00 per lot	\$500.00 per lot
Premium on Real Property or Tidelands			25% added to assessed fair market value amount

City and Borough of Wrangell Schedule of Fees and Rates

Latest update to PW (Water) was RES 04-24-1858 - Effective 7-1-2024

WML&P (Light Department)

Residential service (Schedule A)			
Charge per meter			\$10.00
Rate:			
Customer charge			\$10.00 per month
Energy charge:			
0 - 300 KWH			\$0.1550 per KWH
301 - 1,200 KWH			\$0.1300 per KWH
Over 1,200 KWH			\$0.1075 per KWH
Small commercial service (Schedule B)			
Rate:			
Customer charge			\$12.00 per month
Energy charge:			\$0.1450 per KWH
Large commercial service (Schedule C)			
Rate:			
Customer charge			\$25.00 per month
Energy charge:			\$0.1350 per KWH
Rates for separately metered heat and hot water			
Rate:			
Customer charge	One-half the applicable monthly customer charge for the class of service		
Energy Charge:			\$0.1075 per KWH
Customer Service Inspection			
Rate:			\$30.00
Fuel Adjustment Charge			
Fuel Surcharge = (F/S)xC, whereas: F = total cost of fuel and oil S = total KWH sold during month of diesel run captured at a prorated rate C = residential/business consumption (KWH purchased by individual or entity)		See Variables to right	Fuel Surcharge = (F/S) x C
Permits & Connections			
Residential Permit			\$100.00
Commercial Permit			\$200.00
Service Connection Change			\$270.00
Temporary Connection			\$110.00
The above fees include two inspections, one rough-in and one final. For each additional inspection made necessary for defective workmanship or material or recall by customer an additional charge of \$35.00 will be added.			
Note: Service Connections Fee as noted below apply to Service Connections not to exceed 150 feet. For Service Connections over 150 feet and do not require an additional pole, an additional \$3.00 per foot will be added.			
Residential Sgl. Phase (through 200 Amps)	Transformer is provided by WML&P		\$800
Residential Sgl. Phase (through 400 Amps)	Transformer is provided by WML&P		\$1,000
Commercial Sgl. Phase (through 200 Amps)	Transformer Cost is Additional		\$950
Commercial Sgl. Phase (above 200 Amps to 400 Amps)	Transformer Cost is Additional		\$1,200
Commercial Sgl. Phase (above 400 Amps)	Transformer Cost is Additional		\$1,600
Commercial Three Phase (through 200 Amps)	Transformer Cost is Additional		\$1,850
Commercial Three Phase (Over 200 Amps)	Plus \$10 per Transformer KVA Required /Transformer Cost is Additional		\$3,500
Overhead Secondary Pole Span (Up to 300 feet)			\$2,500
Overhead Primary Single Phase Pole Span (Up to 300 feet)			\$7,850
Overhead Primary Three Phase Pole Span (Up to 300 feet)			\$8,950
All Underground Service Extensions (both Single Phase and Three Phase) will be billed at actual Material and Labor Costs at the time of installation.			

end of section

City & Borough of Wrangell Schedule of Fees and Rates Proposed

Latest update to Harbor was RES 10-24-1883 - Effective 1-1-2025

HARBOR AND PORT FACILITIES FY2026 (Proposed)

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

City & Borough of Wrangell Schedule of Fees and Rates Proposed

Latest update to Harbor was RES 10-24-1883 - Effective 1-1-2025

HARBOR AND PORT FACILITIES FY2026 (Proposed)

Category	Description of Rate/Fee Type	Basis	Rate
Inside Dock Face Moorage	Daily Inside Moorage (per foot)	00 – 99 feet	\$1.44
		100 – 199 feet	\$1.86
		200 – 299 feet	\$2.08
		300 – 499 feet	\$2.38
		500 – 599 feet	\$2.80
		600 feet and up	\$3.19
Barge Ramp Facility	Daily (per lineal foot)	Per foot (\$500.00 minimum)	\$2.33
	Beach Landing (per lineal foot)	Per foot (\$25.00 minimum)	\$0.12
Wharfage	General cargo	Per ton	\$2.92
	Vehicles	Per ton	\$2.92
	Explosives	Per ton	\$7.29
	Lumber	Per thousand milled board feet	\$1.17
	Empty containers	Each	\$4.38
	Less than 500 tons of Sand and Gravel	Per ton	\$1.17
	500 to 1500 tons of Sand and Gravel	Per ton	\$ 525 + (0.21/ton for each ton over 500)
	Greater than 1500 tons of Sand and Gravel	Per ton	\$ 840 + (0.05/ton for each ton over 500)
Storage	Outside Storage	Per foot	\$0.57
Gridiron	Daily Use	Per foot	\$1.13
Launch Ramp	Daily Fee	Per Launch	\$12.00
	Annual Permit w/ stall	Flat fee	\$35.00
	Annual Permit w/out stall	Flat fee	\$70.00
Multiple Trailer Owners	After purchasing your first Annual Launch Permit, you may visit the CBW Harbor Office to purchase up to 2 additional decals for \$5.00 each plus tax. Please note that you MUST provide a valid driver's license and current registrations for all trailers or trailered vessel (or vehicles in the case of non-trailered vessels) with the same owner's name and address on all documents. After paying full price for the 4th decal, the 5th and 6th would also be available at \$5.00 each plus tax.		
Parking	No charge Parking limitations to be enforced by Wrangell PD		
	Replace Mooring Lines	\$10 plus the cost of the line	

City & Borough of Wrangell Schedule of Fees and Rates Proposed

Latest update to Harbor was RES 10-24-1883 - Effective 1-1-2025

HARBOR AND PORT FACILITIES FY2026 (Proposed)

Category	Description of Rate/Fee Type	Basis	Rate		
Harbormaster Services	Skiff Rental w/Personnel	Per hour (minimum of 1 hour)	\$ 208.25		
	Pumping		\$25/per pump + Labor		
	Labor	Labor costs will be the actual costs of the employee. They will			
	Raising of Boats	\$183.75 plus cost of materials and professional services.			
Water Rates	Commercial and Industrial Water	See WMC 15.04.640			
Hoists	Use of Hoists	Per hour (Billed in 10 min intervals)	\$ 30.00		
Sea Plane Floats	Day Pass	Per day	\$ 6.12		
	Monthly Pass	Per month	\$ 122.49		
	Annual Permit (reserved)	Per year	\$ 514.45		
Impoundment Fee	Impounded vessel, vehicle, float, etc.	Per impound	\$ 400.00		
Transient Moorage (per foot)		0 80 feet	\$ 0.81		
		81 feet and up	\$ 1.19		
Passenger Vessels Motorized	Daily	Per departure	\$ 11.90		
	Monthly	Per foot /month	\$ 2.38		
	Annual	Flat Rate	\$ 475.95		
Port Development Fees	Daily	120 499	\$ 2.38		
		500 and up	\$ 2.82		
Lightering Fee	60 percent of applicable dockage and port fees				
			Seasonal (April 1/July 31)	Off-Season (Aug 1/Mar 31)	
Marine Service Center Rates and Fees	Travel Lift Haul Out Rate (per foot)	0 40 feet (was \$15.92)	\$ 20.46	\$ 17.05	
		41 58 feet (was \$17.51)	\$ 22.51	\$ 18.76	
		59 75 feet (was \$18.98)	\$ 24.39	\$ 20.33	
		76 90 feet (was \$21.90)	\$ 28.15	\$ 23.46	
		91 120 feet (was \$24.81)	\$ 31.89	\$ 26.58	
		121 140 feet (was \$27.75)	\$ 35.67	\$ 29.73	
		141 feet and up (was \$30.24)	\$ 38.86	\$ 32.38	
		Travel Lift Minimum (Hourly Rate)	150 ton per hour use	\$ 441.21	
		300 ton per hour use	\$ 735.35		
	Environmental Fee	Per foot	\$ 1.22		
	Short Term Monthly Storage	Per square foot/per month	\$ 1.30	\$ 1.00	
	Long Term Monthly Storage	Per square foot/per month	\$ 0.75		
	Long Term Monthly Storage After 12 Consecutive Months	Per square foot/per month	\$ 1.32		
	Inspection Hoist Fee	First 2 hours: 60 percent of haul out rate			
		Round trip	\$ 12.82		
	One way (per foot)	\$ 6.42			
	Minimum Fee	\$ 306.40			

City & Borough of Wrangell Schedule of Fees and Rates Proposed

Latest update to Harbor was RES 10-24-1883 - Effective 1-1-2025

HARBOR AND PORT FACILITIES FY2026 (Proposed)

Category	Description of Rate/Fee Type	Basis	Rate
	Hydraulic Trailer Fee	Off site Transportation	One-way fee plus travel time \$350.00 per hour
		Long term Storage Reservation Fee	\$ 122.56
	Business Lease Rates	***The marine service center business lease rates are not included in this fee and rate schedule as each lease agreement and its terms operate independent of any rates/fees presented in this schedule.	
Port Security Personnel	Cruise Ship Security Personnel	Per Stop	\$ 600.00

City & Borough of Wrangell Schedule of Fees and Rates Proposed

Latest update to Harbor was RES 10-24-1883 - Effective 1-1-2025

HARBOR AND PORT FACILITIES FY2026 (Proposed)

Category	Description of Rate/Fee Type	Basis	Rate
Meyers Chuck	Transient Moorage (per foot)	Daily Invoiced	\$ 0.53
		Monthly	\$ 2.10
	Reserved Moorage (Per foot)	Annual	\$ 14.70
Commercial Passenger Vessel Wharfage	Passenger Wharfage Fees	Upon tie up	*\$7.00 per person
		For lightering	*\$5.00 per person
Commercial Passenger Vessel Potable Water Fees	Water Fees by Vessel Length (Each Servicing) <small>*All servicing is subject to availability. The Harbor Master and Public Works Director have full discretion on whether the Borough has sufficient supply to meet commercial passenger vessel fresh water demand.</small>	199 feet or less	\$ 66.66
		200 to 299 feet	\$ 133.32
		300 to 399 feet	\$ 199.98
		400 to 499 feet	\$ 266.64
		500 to 599 feet	\$ 399.96
		600 to 699 feet	\$ 533.28
		700 to 799 feet	\$ 666.60
		800 to 899 feet	\$ 799.92
	900 to 1,100 feet	\$ 933.24	

END OF SECTION

REVISIT AT CALENDAR YEAR RATE MEETING
--

City and Borough of Wrangell Schedule of Fees and Rates

Latest update to Harbor was RES 10-24-1883 - Effective 1-1-2025

HARBOR AND PORT FACILITIES (Existing)

Category	Description of Rate/Fee Type	Basis	Rate
	Daily Moorage - Invoiced (per foot) *Invoiced on a Monthly Basis	All Vessel Sizes	\$1.50 per foot
	Designated Bow Tie Skiff Zone	flat fee per month	\$40.00
	Monthly Moorage (per foot)	Live Aboards (monthly)	\$100.00
		Monthly (All Vessel Sizes)	\$6.50 per foot
		3-month Prepaid (All Vessel Sizes)	\$6.00 per foot
		0-30 feet	\$34.34
		31-55 feet	\$40.48
Reserved Moorage	Annual Moorage (per foot)	56 feet and up	\$46.62
		Wait List Deposit	\$50 for each reserved slot
Customer Service Moorage	Wait List Deposit	Each	\$55.55
	Annual	N/A	1.5x the annual moorage rate
Electric Utility Service	Daily Utility Service (by amp size)	20 amp 120 v	\$5.67
		30 amp 120 v	\$9.07
		50 amp single phase	\$11.33
		50 amp 3 phase	\$31.21
		100 amp 3 phase	\$56.66
Outside Dock Face Moorage	Daily Outside Moorage (per foot)	00 – 99 feet	\$1.37
		100 – 199 feet	\$1.77
		200 – 299 feet	\$1.98
		300 – 499 feet	\$2.27
		500 – 599 feet	\$2.67
		600 feet and up	\$3.04
Inside Dock Face Moorage	Daily Inside Moorage (per foot)	00 – 99 feet	\$1.37
		100 – 199 feet	\$1.77
		200 – 299 feet	\$1.98
		300 – 499 feet	\$2.27
		500 – 599 feet	\$2.67
		600 feet and up	\$3.04
Barge Ramp Facility	Daily (per lineal foot)	Per foot (\$500.00 minimum)	\$2.22
	Beach Landing (per lineal foot)	Per foot (\$25.00 minimum)	\$0.11
Wharfage	General cargo	Per ton	\$2.78
	Vehicles	Per ton	\$2.78
	Explosives	Per ton	\$6.94
	Lumber	Per thousand milled board feet	\$1.11
	Empty containers	Each	\$4.17
	Less than 500 tons of Sand and Gravel	Per ton	\$1.11
	500 to 1500 tons of Sand and Gravel	Per ton	\$ 500 + (0.20/ton for each ton over 500)
	Greater than 1500 tons of Sand and Gravel	Per ton	\$ 800 + (0.05/ton for each ton over 500)
Storage	Outside Storage	Per foot	\$0.57
Gridiron	Daily Use	Per foot	\$1.13
Launch Ramp	Daily Fee	Per Launch	\$12.00
	Annual Permit w/ stall	Flat fee	\$35.00
	Annual Permit w/out stall	Flat fee	\$70.00

HARBOR AND PORT FACILITIES (Existing)

Category	Description of Rate/Fee Type	Basis	Rate
Multiple Trailer Owners	After purchasing your first Annual Launch Permit, you may visit the CBW Harbor Office to purchase up to 2 additional decals for \$5.00 each plus tax. Please note that you MUST provide a valid driver's license and current registrations for all trailers or trailered vessel (or vehicles in the case of non-trailered vessels) with the same owner's name and address on all documents. After paying full price for the 4th decal, the 5th and 6th would also be available at \$5.00 each plus tax.		
Parking	No charge Parking limitations to be enforced by Wrangell PD		
Harbormaster Services	Replace Mooring Lines	\$10 plus the cost of the line	
	Skiff Rental w/Personnel	Per hour (minimum of 1 hour)	\$ 198.31
	Pumping		\$25/per pump + Labor
	Labor	Labor costs will be the actual costs of the employee. They will include wages and employee costs. Overtime and callout rates may also apply.	
	Raising of Boats	\$175 plus cost of materials and professional services.	
Water Rates	Commercial and Industrial Water	See WMC 15.04.640	
Hoists	Use of Hoists	Per hour (Billed in 10 min intervals)	\$ 30.00
Sea Plane Floats	Day Pass	Per day	\$ 5.83
	Monthly Pass	Per month	\$ 116.66
	Annual Permit (reserved)	Per year	\$ 489.95
Impoundment Fee	Impounded vessel, vehicle, float, etc.	Per impound	\$ 400.00
Summer Float Use TO BE BILLED AS TRANSIENT MOORAGE	Transient Moorage (per foot)	0 - 80 feet	\$ 0.77
		81 feet and up	\$ 1.13
Passenger Vessels Motorized	Daily	Per departure	\$ 11.33
	Monthly	Per foot /month	\$ 2.27
	Annual	Flat Rate	\$ 453.29
Port Development Fees	Daily	120 - 499	\$ 2.27
		500 and up	\$ 2.69
Lightering Fee	60 percent of applicable dockage and port fees		
Marine Service Center Rates and Fees	Travel Lift Haul Out Rate (per foot)	0 - 40 feet	\$ 15.92
		41 - 58 feet	\$ 17.51
		59 - 75 feet	\$ 18.98
		76 - 90 feet	\$ 21.90
		91 - 120 feet	\$ 24.81
		121 - 140 feet	\$ 27.75
		141 feet and up	\$ 30.24
	Travel Lift Minimum (Hourly Rate)	150 ton per hour use	\$ 420.20
		300 ton per hour use	\$ 700.33
	Environmental Fee	Per foot	\$ 1.16
	Short Term Monthly Storage	Per square foot/per month	\$ 0.95
	Long Term Monthly Storage	Per square foot/per month	\$ 0.65
	Long Term Monthly Storage After 12 Consecutive Months	Per square foot/per month	\$ 1.26
	Inspection Hoist Fee	First 2 hours: 60 percent of haul out rate	
	Hydraulic Trailer Fee	Round trip	\$ 12.21
One way (per foot)		\$ 6.11	
Minimum Fee		\$ 291.81	
Off site Transportation		One-way fee plus travel time \$350.00 per hour	
Long term Storage Reservation Fee		\$ 116.72	

HARBOR AND PORT FACILITIES (Existing)

Category	Description of Rate/Fee Type	Basis	Rate
	Business Lease Rates	***The marine service center business lease rates are not included in this fee and rate schedule as each lease agreement and its terms operate independent of any rates/fees presented in this schedule.	
Port Security Personnel	Cruise Ship Security Personnel	Per Stop	\$ 600.00
Meyers Chuck	Transient Moorage (per foot)	Daily Invoiced	\$ 0.50
		Monthly	\$ 2.00
	Reserved Moorage (Per foot)	Annual	\$ 14.00
Commercial Passenger Vessel Wharfage	Passenger Wharfage Fees	Upon tie up	*\$7.00 per person
		For lightering	*\$5.00 per person
Commercial Passenger Vessel Potable Water Fees	Water Fees by Vessel Length (Each Servicing) <small>*All servicing is subject to availability. The Harbor Master and Public Works Director have full discretion on whether the Borough has sufficient supply to meet commercial passenger vessel fresh water demand.</small>	199 feet or less	\$ 66.66
		200 to 299 feet	\$ 133.32
		300 to 399 feet	\$ 199.98
		400 to 499 feet	\$ 266.64
		500 to 599 feet	\$ 399.96
		600 to 699 feet	\$ 533.28
		700 to 799 feet	\$ 666.60
		800 to 899 feet	\$ 799.92
	900 to 1,100 feet	\$ 933.24	

end of section

City and Borough of Wrangell Schedule of Fees and Rates

Latest update to PW (Sanitation) was RES 04-24-1858 - Effective 7-1-2024

<u>PUBLIC WORKS (Sanitation)</u>			PW Sanitation FY2026 Proposed Rates (4.0% Increase)
Container Size	1 Yard	\$114.75	\$119.34
	1.5 Yard	\$164.31	\$170.88
	2 Yard	\$208.64	\$216.99
	48 Gallon	\$46.95	\$48.83
	64 Gallon	\$53.90	\$56.06
	96 Gallon	\$67.80	\$70.51
Landfill Charges	Up to 1 cubic yard (minimum charge)	\$20.00	\$20.80
	Unsorted	\$36.00	\$37.44
	Cars (each, with no tires and no fluids)	\$300.00	\$312.00
	Cars (WITH tires and fluids)	Will not be accepted	Will not be Accepted
	Tires	\$4.00/each	\$4.00/each
	Washers or Dryers (each)	\$40.00	\$40.00
	Refrigerators and Freezers (each with Freon)	\$80.00	\$80.00
	Cardboard, glass and aluminum (if separate)	Free	Free
Fees	Outside Business Hours Call-out Fee	\$150.00	\$150.00
Specific Requirements for Landfill: The following list is items that need to be separated by the customer prior to bringing to the landfill:			
Separation of Garbage:			
A	Metal and Appliances		
B	Wood and Paper		
C	Batteries		
D	Refrigerators and Freezers		
E	Hazardous Waste, including but not limited to oil, gas, paint, antifreeze, and household chemicals		
F	Glass		
G	Aluminum		
H	And other items as posted at the landfill or as directed by landfill personnel		

end of section

City and Borough of Wrangell Schedule of Fees and Rates

Latest update to PW (Water) was RES 06-24-1868 - Effective 7-1-2024

<u>PUBLIC WORKS (Water)</u>			PW Water FY 2026 Proposed Rates (10.0% Increase)
Metered Rates			
Residential Metered	Monthly base charge first 4,000 gallons	\$45.61	\$50.17
	Charge additional 1,000 gallons	\$4.27	\$4.70
Commercial Metered	Monthly base charge first 4,000 gallons	\$45.61	\$50.17
	Charge per additional 1,000 gallons	\$4.27	\$4.70
Large Commercial Metered	Monthly base charge first 5,000 gallons	\$684.35	\$752.79
	Per additional 1,000 gallons	\$2.79	\$3.07
Unmetered Rates			
Residential Commercial/Industrial		\$69.44	\$76.38
Bakeries		\$119.54	\$131.49
Bars		\$262.97	\$289.27
Barbershop – one chair		\$65.69	\$72.26
Barbershop – per each additional chair		\$52.60	\$57.86
Beauty Shop – one basin		\$65.69	\$72.26
Beauty Shop – per additional basin		\$52.60	\$57.86
Bed and Breakfast within Single-Family Residential – per rental unit		\$13.88	\$15.27
Churches		\$65.69	\$72.26
Cleaners and Cleaning Plant		\$131.19	\$144.31
Clubs, Lodges – w/o Bar or Restaurant Facilities		\$65.69	\$72.26
Clubs, Lodges – w/Bar or Restaurant Facilities		\$131.40	\$144.54
Cold Storage Plants		\$1,402.06	\$1,542.27
Convenience Stores		\$59.72	\$65.69
Vehicle and Marine Service Stations, Car Lots – w/o Wash Racks		\$131.19	\$144.31
Grocery Stores – w/o Meat Market		\$179.31	\$197.24
Grocery Stores – w/Meat Market		\$239.08	\$262.99
Hydrants, Fire – each		\$41.65	\$45.82
Hotels and Motels – 10 Rooms or Less		\$197.19	\$216.91
Hotels and Motels – Over 10 Rooms, per additional room		\$14.63	\$16.09
Laundromats, Self Service – Under 30-lb. Capacity, per machine		\$30.90	\$33.99
Laundromats, Self Service – 30 lbs. or Over Capacity, per machine		\$36.05	\$39.66
Multifamily per unit (4 units and above)		\$53.22	\$58.54
Office Building – base rate first plumbed space		\$69.46	\$76.41
Office Building – each additional plumbed space		\$43.42	\$47.76
Offices w/Additional Laboratory and/or X-Ray Unit		\$138.93	\$152.82
Plane Floats		\$131.19	\$144.31
Public Showers – first two stalls		\$70.22	\$77.24
Unmetered Rates			
Public Showers – per additional stall		\$17.12	\$18.83
Ranger District		\$673.59	\$740.95
Restaurant, Lunch Counters, Etc. – Up to and Including 30 Seats		\$179.31	\$197.24
Restaurant, Lunch Counters, Etc. – Over 30 Seats		\$262.99	\$289.29
Fountain only		\$65.69	\$72.26
Schools, per classroom		\$43.42	\$47.76
Shops and Stores		\$65.69	\$72.26
Everything Else		\$69.46	\$76.41
Standby Fire Protection		\$41.65	\$45.82

<u>PUBLIC WORKS (Water)</u>			PW W	Item a.
Metered Rates			2026 Proposed Rates (10.0% Increase)	
Fees				
Deposit required			\$25.00	\$25.00
Meter deposit required			\$100.00	\$100.00
Service turnoff for delinquent accounts - Charges	Disconnect Service Charge		\$50.00	\$50.00
	Reconnection Service Charge		\$50.00	\$50.00
Meter accuracy - Testing upon customer request	For meters one inch and smaller. For meters larger than one inch, shall be an estimate of the cost of testing the meter as determined by the Public Works Director.		\$50.00	\$50.00
Outside of Business Hours - Call out Fee			\$150.00	\$50.00
Service connection charges	Size of Service (in inches)	Minimum Charges		
	3/4		\$350.00	\$350.00
	1		\$450.00	\$450.00
	2		\$600.00	\$600.00
	3 and over		\$700.00	\$700.00

end of section

City and Borough of Wrangell Schedule of Fees and Rates

Latest update to PW (Sewer) was RES 10-24-1879 - Effective 7-1-2024

<u>PUBLIC WORKS (Sewer)</u>		PW Sewer FY2026 Proposed Rates (5.5% Increase)
Class A Residential and Metered Commercial Water Customers		
Metered Water Customers Including Bunk Houses but excluding Seafood Processing Plants	Same cost as metered water bill for period	Same cost as metered water bill for period
Seafood Processing Plants	20 percent of metered water bill for period	20 percent of metered water bill for period
Monthly Residential Charge	\$58.40	\$61.61
Vacation Rate	\$14.61	\$15.41
Class B Commercial		
Bakeries	\$87.61	\$92.43
Bars	\$175.22	\$184.86
Barbershop – two chairs	\$58.40	\$61.61
Barbershop – per each additional chair	\$29.20	\$30.81
Beauty Shop – two basin	\$58.40	\$61.61
Beauty Shop – per additional basin	\$29.20	\$30.81
Bed and Breakfast within Single Family Residential – per rental unit	\$11.68	\$12.32
Seafood Processing Plants Not on Metered Water	\$58.40	\$61.61
Churches	\$58.40	\$61.61
Cleaners and Cleaning Plant	\$116.79	\$123.21
Clubs, Lodges – w/o Bar or Restaurant Facilities	\$58.40	\$61.61
Clubs, Lodges – w/ Bar or Restaurant Facilities	\$116.79	\$123.21
Cold Storage Plants	special	Special
Convenience Stores	\$58.40	\$61.61
Docks	\$58.40	\$61.61
Garage, Service Station, Car Lots – w/o Wash Racks	\$58.40	\$61.61
Garage, Service Station, Car Lots – w/ Wash Racks	\$116.79	\$123.21
Grocery Stores – w/o meat market	\$87.61	\$92.43
Grocery Stores – w/ meat market	\$175.22	\$184.86
Hotels and Motels – First 10 rooms or less	\$175.22	\$184.86
Hotels and Motels – Over 10 Rooms, Per Room	\$11.64	\$12.28
Hospital – 2 ERUs + Per Bed Charge of 0.4 ERU per 24 Beds	\$677.63	\$714.90
Laundromats, Under 30- Pound Capacity	\$15.45	\$16.30
Laundromats, 30 Pound or Over Capacity	\$20.60	\$21.73
Multifamily per unit	\$58.40	\$61.61
Office Building – Per employee	\$5.81	\$6.13
Office Building – Each additional plumbed office	\$58.40	\$61.61
Office Building – Each additional unplumbed office	\$11.64	\$12.28
Class B Commercial		
Offices – Medical	\$32.90	\$34.71
Offices – Medical – w/ laboratory and/or X-Ray Unit	\$116.79	\$123.21
Offices – Medical – w/o laboratory and/or X-Ray Unit	\$58.40	\$61.61
Public Showers – First two Stalls	\$58.40	\$61.61
Public Showers – Per additional stall	\$11.64	\$12.28
Ranger District	\$455.64	\$480.70
Restaurant, Lunch Counters, Etc. – Up to and including 30 seats	\$175.22	\$184.86
Restaurant, Lunch Counters, Etc. – each additional 20 seats or fraction thereof	\$58.40	\$61.61
Lunch Counters, Drive-Ins or Fast Food, of less than 30 seats	\$87.61	\$92.43
Industrial	special	Special
Schools, per Classroom	\$25.09	\$26.47
Shops, Stores, Dry Goods, Gifts, Etc.	\$58.40	\$61.61
Swimming Pool, Public	\$467.32	\$493.02
Rooming Houses	\$58.40	\$61.61
Rooming Houses per bed	\$11.64	\$12.28
Service Connection Charge (not including labor & materials)	\$287.50	\$303.31

end of section

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 22, 2025
	<u>Agenda Section</u>	11

RESOLUTION 04-25-1932 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA APPROVING THE FY 2026 SALES TAX-FREE DAYS

SUBMITTED BY:

Jackson Pool, Finance Director

FISCAL NOTE:

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

Reviews/Approvals/Recommendations

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

ATTACHMENTS: 1. Resolution 04-25-1932; 2. Request from Wrangell Chamber of Commerce

RECOMMENDATION MOTION:
Move to approve Resolution 04-25-1932.

SUMMARY STATEMENT:

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

The Wrangell Chamber of Commerce submitted their request for two Sales Tax-Free days for the fiscal year 2026. The requested days are **Saturday, October 6th, 2025, and Saturday, May 2, 2026.**

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

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

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

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION No. 04-25-1932

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, APPROVING THE FY 2026 SALES TAX-FREE DAY(S)

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

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

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

WHEREAS, the approved sales tax-free days are identified as Saturday, October 6, 2025 and Saturday, May 2, 2026.

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

Section 1. The Borough Assembly held a Public Hearing on April 22, 2025, on the request for two sales tax-free days for fiscal year 2026, from the Wrangell Chamber of Commerce.

Section 2. The Sales Tax-Free days for fiscal year 2026 shall be Saturday, October 6, 2025 and Saturday, May 2, 2026.

Section 3. This resolution shall become effective on July 1, 2025.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 22nd DAY OF APRIL 2025.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

City and Borough of Wrangell
Attn: City Clerk
P.O. Box 408
Wrangell, AK 99929

Jan. 13, 2025

Dear City and Borough of Wrangell Officials,

Subject: Request for a Shopping Tax-Free Day in Wrangell

Please consider this letter as a proposal for a "Shopping Tax-Free Day" for our residents on Sat. Oct. 6th, 2025 and Sat. May 2, 2026. This initiative, coordinated through the Wrangell Chamber of Commerce, will serve as a significant boost to our local economy while providing valuable benefits to our community.

A designated tax-free day would offer numerous advantages, including:

1. **Stimulating Local Economy:** By encouraging residents to spend more within the local businesses, a tax-free day can drive increased sales, helping to support our local economy and enhance the profitability of Wrangell's small businesses.
2. **Boosting Community Engagement:** Such an event can foster a sense of community and pride among residents. It provides an opportunity for local merchants and customers to interact in a positive and festive environment, strengthening community bonds.
3. **Attracting Visitors:** A tax-free shopping day can attract visitors from surrounding areas, potentially increasing foot traffic and revenue for Wrangell's retailers and service providers.
4. **Supporting Local Families:** With the financial relief provided by a tax-free day, families can take advantage of savings on essential goods and services, which is particularly beneficial for those on a tighter budget.

We kindly request that the City and Borough of Wrangell consider this proposal and provide the necessary support to make this event possible. We believe that a tax-free shopping day would be a win-win for both our local businesses and residents, and we are eager to discuss this proposal further and address any questions or concerns you may have.

Thank you for your time and consideration. We look forward to the opportunity to work together to enhance the economic vitality and community spirit of Wrangell.

Sincerely,

Tracey Martin
Executive Director
Wrangell Chamber of Commerce
info@wrangellchamber.com
(907) 209-4097

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 22, 2025
	<u>Agenda Section</u>	11

ORDINANCE No. 1075 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING SECTIONS OF MULTIPLE CHAPTERS IN TITLE 14 – HARBOR AND PORT FACILITIES FOR THE PURPOSE OF UPDATING TITLE 14, OF THE WRANGELL MUNICIPAL CODE

SUBMITTED BY:

Steve Miller, Port & Harbor Director
Kim Lane, MMC, Borough Clerk

FISCAL NOTE:

Expenditure Required: \$XXX Total		
FY 24: \$	FY 25: \$	FY26: \$
Amount Budgeted:		
	FY25 \$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"/>	
Name(s)	
Name(s)	
<input checked="" type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. ORD 1075.

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

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

RECOMMENDED MOTION:
Move to approve Ordinance No. 1075.

SUMMARY STATEMENT:

At the assembly meeting held March 25th, there was a request to add the definitions for Meyers Chuck and the 6-Mile Industrial site. Those additions have been made and they are in the Ordinance before you. There is no required “second” 1st reading since the change was only to add those definitions.

The following information has not changed since the March 25th assembly meeting.

In October 2023, the Port Commission initiated a comprehensive review of Title 14, the governing regulations for the city’s ports and harbors. After thorough evaluation, it was determined that full revision was necessary to modernize and enhance its effectiveness. Over the past year and a half, the commission has conducted multiple meetings, engaged in extensive discussions, and sought legal review to ensure a well-structured and legally sound update. The final version of the revised Title 14 was approved by the Port Commission on February 6, 2025. This update strengthens the city's authority in managing its ports and harbors, ensuring more efficient oversight and administration.

CITY AND BOROUGH OF WRANGELL, ALASKA
ORDINANCE NO. 1075

AN ORDINANCE OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING SECTIONS OF MULTIPLE CHAPTERS IN TITLE 14 – HARBOR AND PORT FACILITIES FOR THE PURPOSE OF UPDATING TITLE 14, OF THE WRANGELL MUNICIPAL CODE

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

[The changes to the existing code are shown as follows: the words that are underlined are to be added and the words that are ~~stricken out~~ are to be deleted].]

SEC. 1. Action. The purpose of this ordinance is to amend several sections in Chapters 14.01 – General Provisions; 14.03 – Administration; 14.05 – Moorage; 14.07 – Port Operations and Other Services; 14.09 – Prohibited Practices; 14.11 – Fees; 14.13 – Impoundment of Vessels; and 14.15 – Impoundment of Cargo or Stored Property, in the Wrangell Municipal Code as Follows:

SEC. 2. Amendment. Chapter 14.01 – General Provisions, is hereby amended in the Wrangell Municipal Code as follows:

Chapter 14.01
GENERAL PROVISIONS

Sections:

14.01.001 Title and Scope.

...

14.01.001 Title and Scope.

14.01.005 Purpose.

...

E. To prevent and abate nuisances, ~~and~~ fire, ~~or~~ health, or safety hazards.

...

14.01.010 Policy.

The Port of Wrangell is for the use of vessels engaged in commercial fishing or other trade and commerce, pleasure vessels, government vessels, float planes, float houses, and sea planes, and the general public. The policy of this title is to maximize the safe and efficient use of port facilities, and prevent and discourage the use of port facilities by vessels which have been abandoned, or allowed to become derelict or nuisances.

14.01.025 Tariff for use by common carriers.

This chapter does not govern use of harbor or port facilities by a common carrier by water within the meaning of 46 U.S.C. Sections 801 and 1702 unless it is filed with the Federal Maritime Commission. If this chapter is not so filed, a separate tariff approved by the assembly ordinance resolution and filed with the commissioner shall govern such uses.

14.01.030 Definitions.

Whenever the words, terms, phrases and their derivations set forth in this section are used in this title, they shall have the meaning set forth in this section except to the extent where the context clearly indicates a different meaning.

...

E. “Derelict” and “abandoned” have the meanings given to those words in AS 30.30.01030.30.090 and 30.30.12030.30.170(1) and generally mean any vessel which is or appears to be forsaken, abandoned, deserted, or cast away, or which in the opinion of the harbormaster is unsound, unseaworthy, and or unfit for its trade or occupation.

F. “Distress” means a state of disability or a present or obvious imminent danger which, if left unattended and unduly prolonged, could endanger life or property.

...

I. “Float house” means any habitable structure or dwelling upon a barge or floats, including without limitation wood logs, foam billets, plastic or steel barrels or tubes, whether fixed or transient, and used primarily as a residence.

J. “Gridiron” means all facilities maintained, leased, or owned by the City and Borough of Wrangell for use while repairing, maintaining, bottom scraping, or painting vessels, or by allowing said vessels to go dry on low tides.

K. “Harbormaster” is the director of the Ports and Harbors in Wrangell. means the individual The Harbormaster is described in WMC 14.03.005 and any assistant harbormaster or other person designated by the harbormaster to act in his or her place.

L. “Moor” means to secure a vessel other than by anchoring.

LM. “Moorage” means the process of mooring or the state of being moored and, when context requires, the fees for being moored imposed by this title.

MN. “Nuisance,” ~~when applied to a vessel~~ means a vessel that is derelict, unfit, abandoned, or unseaworthy, is not kept ~~and or~~ regularly pumped free of excess water inside its hull, is submerged, creates a fire, health, pollution, safety, or navigation hazard, or which has insufficient motor or sail power to permit the vessel to be maneuvered or controlled from the helm station safely or, in the opinion of the harbormaster, constitutes a fire, health, pollution, safety, or navigation hazard. A vessel shall be presumed to constitute a nuisance if:

1. The vessel is sunk or in immediate danger of sinking, or is obstructing a waterway, or is endangering life or property and has been left unattended for a continuous period of twenty-four (24) hours; or

2. The vessel has been moored or otherwise left in the harbor and:

...

c. The vessel identification number or other means of identification has been obliterated or removed in a manner that nullifies or precludes efforts to locate or identify the owner (s), master, or managing agent; or

...

4. The vessel constitutes a pollution hazard or risk of a pollution hazard.

NO. “Person” means any natural person, partnership, corporation, association, or governmental agency. ~~A natural person and a corporation may be considered the same if the former has control over the latter.~~

OP. “Qualifying interest” in a vessel means the interest of a person who owns, leases, ~~or~~ bare-boat charters or demise charters ~~the a~~ vessel. ~~The A~~ person who transfers title to a vessel or enters into a charter or lease of the vessel ceases to have a qualifying interest in ~~the that~~ vessel.

PQ. “Seaplane float” means a separate float or portion of a float designated by the harbormaster for the exclusive use of seaplanes and float planes by appropriate signs or markings giving notice of the restricted use of the float or portion of the float.

QR. “Shoemaker Bay Harbor” means that particular body of water and uplands located at Shoemaker Bay, Wrangell, Alaska, being more particularly described as follows:

...

RS. “Summer float” means the seasonal wooden floats placed on the inside face of the Wrangell borough dock.

ST. “Transfer of cargo” means all types of loading, unloading, movement, and containerization of any kind of cargo.

TU. “Ton” means and is equal to two thousand (2,000) pounds.

UV. ~~“Two-mile moorage area”~~ “Heritage Harbor” means that particular body of water and uplands located in Wrangell, Alaska, identified as Parcel 03-002-500 in the City and Borough of Wrangell. Specifically, it is situated adjacent to Zimovia Highway at 1304 Zimovia Highway, approximately 1.5 miles south of downtown Wrangell, near mile marker 1.5 of Zimovia Highway. The harbor's geographic coordinates are approximately 56.44° North latitude and 132.358° West longitude. The harbor encompasses Lot 2A, as described in Plat 2017-5, with a total area of 20.35 acres. The property includes developed harbor facilities designed to accommodate commercial and recreational marine activities, with access points clearly marked along Zimovia Highway.

VW. “Vessel” means any ship, boat, skiff, barge, or craft of every kind and description, pleasure and commercial, other than seaplanes, capable of being used as a means of marine transportation or habitation on or through the water. “Float house” will also fall under definition of “Vessel” when used throughout the document.

WX. “Wharf” means and embraces every structure to which a vessel may make fast, or on to which merchandise may be discharged or from which merchandise may be loaded.

XY. “Wrangell dock and barge ramp facility” means the upland and improvements within the submerged lands, to include the Wrangell dock, barge ramp and appurtenances within the resubdivision of Lots 1 and 2, Block 1, Lot 1, Block 2A of the Wrangell Townsite Survey, and unsubdivided tidelands of U.S. Survey No. 1119 and Alaska Tidelands Survey No. 83, as per the recorded plat No. 80-1, filed in the borough on April 21, 1980, being more particularly described as follows:

...

YZ. “Wrangell Inner Harbor” means a portion of the submerged and tidelands within Alaska Tidelands Survey No. 83 (CR62S,83E), as per the City of Wrangell Tidelands Survey Map, dated October 15, 1962, and on file at the Wrangell borough clerk’s office, being more particularly described as follows:

...

ZAA. “Wrangell Outer Harbor” means a portion of the submerged and tidelands within Alaska Tidelands Survey No. 83 (CR62S, 83E), as per the City of Wrangell Tidelands Survey Map, dated October 15, 1962, and on file at Wrangell borough clerk’s office, being more particularly described as follows:

...

AABB. “Work float” means a separate float set apart for the exclusive use of vessels while working on the vessel or gear.

BBC. “Transient vessel” means any vessel occupying space in the Wrangell Harbor system for which a regular reserve stall has not been assigned, and is not on the wait list.

CCD. “Hot berth” means the practice of allowing a vessel to temporarily occupy a stall or space not reserved to said vessel.

DEE. “Live aboard” means any vessel utilizing the harbor as a primary residence for one or more persons. Any vessel using the harbor this way must still comply with other vessel requirements of the harbor system. All live aboards shall be charged the residential user fee.

EFF. “Stall” means a place to moor individual vessels in the harbor.

FGG. “Vessel length” means the method of determining vessel length within the harbor system: vessel length will be computed as the actual overall length of any vessel, including bow sprits, outboards, or other extensions.

GGH. “Freight” means commodities transported by a vehicle or vessel for a fee.

HHI. “Travel and adventure services” includes, but is not limited to, transportation vehicles and passenger vessels that provide: tours, charters, guide services, ~~and or~~ transportation services on land ~~and or~~ water, utilizing the port and harbor facilities. “Travel and adventure services” does not include cruise vessels that are paying the dock face moorage.

HJJ. “Harbor,” “port,” or “port facilities” means all present and future waters, tidal areas and adjacent upland areas, together with all facilities and improvements of a port or maritime nature owned, maintained, or leased by the City and Borough of Wrangell and includes, but is not limited to, the floats, piers, docks, gridirons, wharfs, ramps, stalls, and uplands of facilities in the Heritage Harbor moorage area, the Shoemaker Bay Harbor, the Wrangell Inner Harbor, the Wrangell Outer Harbor, and the Wrangell dock and barge ramp facility. ~~operated by the borough.~~

JKK. “Marine Service Center” means the repair services and upland storage areas owned by the City and Borough of Wrangell, with a physical address of 525 Front Street, Wrangell, Alaska, situated along Wrangell Harbor, adjacent to Front Street, containing a total area of 443,005 square feet (10.17 acres), more or less, including, but not limited to, a 150-ton and a 300-ton mobile boat lift, a hydraulic trailer, a wash down area, ~~and~~ upland storage, dock facilities, vessel haul out areas and supporting infrastructure necessary for marine operations.

KKL. “Vessel lightering fee” means the charge assessed to certain vessels as provided in WMC [14.07.013](#) for dropping off or picking up passengers at any Wrangell port and harbor facilities.

LLM. “Designated bow tie skiff zone” means any area designated by the harbor department for bow tying only by skiffs; such skiffs must be open without cabins and no more than 18 feet in length.

MMN. “Residential user” means when a vessel is used by any person who uses a vessel as a residence, dwelling, or abode for sixty (60) or more calendar days in a calendar year and pays annual moorage.

OO. “Port of Wrangell” means the public maritime facility and associated infrastructure – including docks, ramps, piers, wharfs, and mooring areas – within the City and Borough of Wrangell, Alaska, that is designated and managed for commercial, industrial, and recreational marine activities. This definition encompasses all areas and improvements provided for the use, support, and regulation of vessel operations under the jurisdiction of local authorities and in accordance with applicable state and federal laws.

PP. “Vessel owner, master, or agent” means an individual, partnership, corporation, company association, organization, or other enterprise owning, leasing, operating, or controlling a vessel, or a person acting on behalf of such individual or enterprise.

QQ. “Finger” refers to a narrow, finger-like floating structure that is part of a modular dock system. Typically attached to or extending from a longer floating dock, a float finger provides additional berthing or mooring space by jutting out into the water. Because it is buoyant, it can accommodate variations in water levels while offering a stable platform for vessel access, loading, or unloading. This design is often used in harbors and marinas to maximize available docking space in a flexible and efficient manner.

RR. “Meyers Chuck Float System” is defined as a municipally owned and maintained moorage facility located within the protected waters of Meyers Chuck, on the Cleveland Peninsula, approximately 40 miles southwest of Wrangell, Alaska, at geographic coordinates 55°44’.87” N latitude and 132°15’27.64” W longitude. Managed by the City and Borough of Wrangell, the system includes all floating docks, gangways, and associated infrastructure designated for public and transient vessel use. It functions as a safe harbor for marine traffic transiting Clarence Strait and adjacent coastal routes.

SS. The “6-Mile Industrial Properties” refer to approximately 42 acres of industrial-zoned uplands and tidelands located at Mile 6 Zimovia Highway, Wrangell, Alaska. The site lies adjacent to the shoreline with direct deep-water port access, roughly 6.3 miles south of downtown Wrangell. The property is designated for marine, industrial, and commercial development.

SEC. 3. Amendment. Chapter 14.03 – Administration, is hereby amended in the Wrangell Municipal Code as follows:

Chapter 14.03
ADMINISTRATION

Sections:

~~14.03.005 Harbormaster and employees.~~
14.03.010 ~~Harbormaster’s~~ Harbormaster: powers and duties.

...

~~14.03.005 Harbormaster and employees.~~

~~A. The borough manager, with advice and consent of the Wrangell port commission, shall appoint, and may discharge, a harbormaster who shall administer the harbor with the powers provided by this title. As a peace officer of the borough, the harbormaster is empowered to enforce the provisions of this title. The harbormaster may issue regulations not inconsistent with this title for the operation and use of the harbor.~~

~~B. The borough manager shall appoint, and may discharge, such technical and administrative employees as shall be necessary to carry on the functions of Wrangell harbor and port facilities.~~

~~C. The harbormaster's salary shall be established by the commission subject to the assembly approval. Positions and salaries of other technical and administrative employees shall be established in accordance with the position classification and pay plan of the borough.~~

14.03.010 Harbormaster's: powers and duties.

The harbormaster shall be the director of the Port of Wrangell. He or she shall exercise such powers and perform such duties as may be imposed upon harbormasters, port directors, and administrative heads of harbors and ports by federal, state, or local law. The harbormaster shall be authorized to enforce WMC Title 14. The harbormaster may, in his or her sole and absolute discretion, refuse moorage to any vessel ~~which that~~ in his or her opinion, constitutes a fire hazard, a nuisance, or a threat to the safety or welfare of other vessels or persons who use harbor and port facilities. When harbor and/or port facilities are overcrowded, in his or her sole and absolute discretion, the harbormaster may refuse moorage to any vessel.

14.03.015 Disclaimer of liability.

The authority granted to the harbormaster shall not create an obligation or duty requiring the harbormaster to take any action to protect or preserve any vessel or property located within or utilizing or attempting to use Wrangell harbor and port facilities. The City and Borough of Wrangell shall not be liable for any loss or damage to real or personal property in the port or harbor ~~resulting from fire or other casualty, theft, or vandalism.~~

14.03.020 Wrangell port commission.

There is established the Wrangell port commission which shall consist of five (5) members who shall each hold office for a period of three (3) years ending on the first Monday following the annual municipal general election, or until their successors have been appointed and ~~have~~ qualified. Commissioners shall have the same qualifications as assembly members, except that commissioners shall be at least twenty-one (21) years of age, and they shall serve without pay. Commissioners shall serve staggered terms, with the minimum of one commissioner elected annually. Filing shall be by declaration of candidacy filed with the borough clerk within the time periods as prescribed for assembly members. No petition is necessary. Vacancies shall be filled by appointment by the mayor with the advice and consent of the Wrangell port commission, until the next annual election, at which time candidates may file for the remainder of the vacant term.

14.03.025 Absence from meetings.

If any port commissioner is absent from more than one-half of all meetings, regular and special, held within any period of four (4) consecutive months, the port commissioner shall thereupon cease to hold office.

14.03.030 Election of chairperson.

The port commission, at its first meeting following the municipal annual election, shall elect from its own members a chairperson who shall serve for one (1) year to preside over meetings.

14.03.035 Quorum – Voting.

Three (3) port commissioners shall constitute a quorum. Any number less than a quorum may adjourn to a later date. An affirmative vote of a majority of the port commissioners present at a regular or special meeting is required for a subject’s passage or enactment.

...

14.03.045 Special meetings.

Special meetings of the commission may be called by the chairperson, any two (2) port commissioners, or the harbormaster. Notice of special meetings shall be given in the same manner as special assembly meetings.

14.03.050 Executive session.

The port commission may, after its agenda is otherwise completed, recess for the purpose of discussing, in a closed or executive session, only those subjects permitted by law pursuant to AS 44.62.310 to be discussed in executive session. In all cases, the meeting must be convened as a public meeting and the question of holding an executive session determined by a majority vote of the commissioner’s present body. No subjects may be considered at the executive session except those identified mentioned in the motion calling for the executive session unless auxiliary to the main subject. No action may be taken at the executive session.

14.03.060 Authority.

The port commission shall advise the harbormaster and, through the harbormaster, the borough assembly on all matters regarding supervision and control of the Wrangell harbor and port facilities. The port commission shall recommend regulations, rates, and charges for use of all harbor and port facilities to the borough assembly. The borough assembly may adopt the port commission’s proposed regulations, rates and charges by ordinance.

SEC. 4. Amendment. Chapter 14.05 – Moorage, is hereby amended in the Wrangell Municipal Code as follows:

14.05.005 Registration required.

Every owner, master, or managing agent of a vessel using the Wrangell harbor and port facilities is required to register with the harbormaster within two (2) hours after such vessel first

enters the harbor. Required registration information ~~required will~~ includes, but is not limited to, the person's name, address, and phone number, the vessel owner's name, address, and phone number and the vessel's name, home port, official number or state registration number, color, overall length, breadth and draft, and such other information as the harbormaster may require. Said owner, master, or managing agent shall promptly notify the harbormaster of any changes in the required registration information.

14.05.008 Residential user fee period and duty to report.

~~The A~~ residential user fee will be assessed on a calendar month basis. The owner of the vessel is responsible for immediately notifying the harbor department office when ~~their~~ his or her vessel is being occupied and used, rented, or leased as a ~~place of~~ residence. Once a vessel is used as a residence, the harbor department will continue to assess the residence user fee until the owner of the vessel gives written notice to the harbor department that the vessel is no longer used for a residence.

Pursuant to WMC 14.05.005, 14.11.010, Chapter 14.13 WMC, and all other relevant sections, the City and Borough of Wrangell may seek to collect outstanding residential user fees against any ~~known~~ owner, master, managing agent, registered residential user, other responsible party or the vessel itself.

Residential user fees shall be adopted in the harbor and port facilities fee schedule by resolution of the assembly.

14.05.010 Transient moorage.

...

B. Rental Periods. The daily rental period is 8:00 a.m. on the first calendar day to 8:00 a.m. the next calendar day. The monthly rental period is any calendar month beginning on the first day of the month and ending on the last day of the month. A vessel accumulating greater than ~~four~~ five (5) days transient moorage in any calendar month will be charged on a monthly basis. Annual transient moorage must be requested in advance. Annual transient moorage will not be granted unless and until the person requesting annual transient moorage has taken all required steps for placement on the wait list for reserved moorage. The annual rental period is the fiscal year beginning July 1st and ending the following June 30th. A transient moorer requesting annual moorage after the start of the fiscal year will be charged a prorated annual fee.

14.05.015 Reserved moorage.

A. Availability. Reserved moorage space is available within the harbor at locations designated or assigned by the harbormaster. Reserved moorage space shall be assigned on a first-come, first-served basis to those who have provided to the harbormaster a written and signed application for such space on a form provided by the harbormaster.

B. Assignment of Reserved Moorage. Reserved moorage space shall be assigned by the harbormaster to ensure the maximum use of space available. The harbormaster will establish minimum and maximum vessel sizes for each space or class of spaces. Minimum length of vessel will be no less than three (3) feet the length of the finger, maximum length of vessel will be no greater than ten (10) feet the length of the finger. Minimum length excludes spaces twenty (20) feet or less. Maximum length excludes spaces greater than fifty (50) feet.

C. Wait List. If there are more applications received than there are spaces available, the harbormaster shall establish and maintain a reserved moorage wait list as follows:

1. Application. Applications will be placed on a wait list in the order in which they are received. Application shall include the sign-up date, the name, address and telephone number of the applicant, the vessel's name, home port, official number or state registration number, color, overall length, breadth and draft or if applicant does not currently own a vessel, the proposed dimensions of the vessel to be acquired and any location preferences. To be placed on the wait list, an applicant's fines and fees must be paid to date.

...

4. Transfer. Wait list priority may not be transferred except between husband and wife or to an applicant's heirs or devisees upon death.

5. Retention of Wait List Priority. If an applicant chooses not to accept a reserved moorage space when offered or does not respond to a notice by the harbormaster, the applicant does not forfeit any priority on the wait list for subsequent space. If an applicant refuses to accept a reserved moorage space when offered on two (2) separate occasions, or fails to respond on two (2) separate occasions, it shall be presumed that the applicant has voluntarily withdrawn his application and the applicant will be removed from the wait list and his deposit forfeited. To retain wait list priority, an applicant must remain current on harbor fees and fines.

6. Notice of Space Availability. When space becomes available, the harbormaster shall notify the applicant who first applied for reserved moorage for a vessel of the size for which space is available. Notice shall be by certified mail, effective upon mailing. An applicant shall have thirty (30) days to respond. If the applicant declines the offered space, or if no response is received within the period allowed, then the harbormaster will notify the next eligible applicant on the wait list and so on until the space is rented.

D. Two Space Limit. As long as there are applicants on the wait list awaiting assignment of reserved moorage space, no person who is currently a holder of two (2) or more reserved moorage spaces may be assigned an additional reserved moorage space notwithstanding the number of vessels held with a qualifying interest by the applicant.

...

F. Temporary Use by Other Vessels. The harbormaster shall have full discretionary authority to allow other vessels to occupy an empty reserved moorage space any time the assigned vessel is absent for more than five (5) days, without compensation to the reserved moorage holder.

...

H. Retention When Vessel is Sold, Lost, Destroyed, or Stolen. A reserved moorage holder must promptly notify the harbormaster if the holder ceases to have a qualifying interest in the vessel assigned to reserved moorage space. The holder may retain the reserved moorage space if the holder obtains a qualifying interest in another vessel of the appropriate size within six months and registers the new vessel with the harbormaster pursuant to WMC [14.05.005](#). The harbormaster may, for cause, grant an extension not to exceed an additional six (6) months if the vessel was lost, destroyed or stolen. If the holder obtains a qualifying interest in another vessel that is smaller than minimum vessel size established by the harbormaster for the assigned space, the holder may retain and use the reserved moorage for the smaller vessel until reserved moorage space of the correct size becomes available in the same harbor, unless another harbor is acceptable to the holder. If the holder obtains a qualifying interest in another vessel that is larger than the maximum vessel size established by the harbormaster for the assigned space, the holder will not be permitted to use the space for the larger vessel. If the holder intends to also obtain an appropriately sized vessel, he may continue to hold the assigned reserved moorage for the time periods noted above.

I. Death. In the case of the death of the holder of reserved moorage space, the space may be transferred to ~~his or her~~ the heir(s) or devisee(s) who obtains ownership of the vessel if a request is made to the harbormaster with appropriate documentation.

...

L. Live Aboard Vessel Limit. Live aboards will constitute no more than five (5) percent of total stalls. ~~Live aboard~~ ~~The float assignments~~ ~~limits~~ are as follows:

...

M. Live Aboard Vessel Requirements. All live aboard vessels are required to have either a ~~permanently installed, fully operational Coast Guard approved~~ Type 1, 2, 3 ~~marine sanitation device. or other approved non-discharge sewer system~~. Portable toilet systems with a built-in tank are considered a Type 3 system. Vessels with Type 3 systems ~~are will be~~ required to utilize the harbor department's pump out system ~~or dump station at Heritage Harbor~~ to ensure sewage is properly disposed of. Vessels that have either Types 1 or 2 ~~are will be~~ required to obtain any ~~necessary~~ permits ~~required by federal, state, or local law. The harbormaster has the right, upon reasonable notice, to inspect the interior of any such vessel to verify compliance with this regulation.~~ Live aboard vessel owners currently living in Wrangell harbors that do not currently have an approved system will be given ~~ninety~~ (90) days following written notification to comply with this regulation. Failure to comply with this regulation will result in the loss of ~~the~~ right to utilize ~~their~~ vessel as a live aboard.

...

14.05.025 General moorage conditions and restrictions.

...

F. Condition of Vessels and Mooring Areas. All vessel owners, masters, managing agents, crew or guests, when using the municipal harbors for moorage or otherwise, shall keep their vessel, net areas, dock, float or finger float in the vicinity of their vessel neat, clean, and in an orderly manner. Docks, floats, and finger floats shall not be used as storage areas for personal items or property.

...

14.05.045 Electric service to vessels.

The harbormaster will, by permission of vessel owner, master, or managing agent, have the authority to enter any vessel connected to the municipal electrical system to inspect electrical equipment to assure compliance with this and other applicable codes. If permission is not granted, the harbormaster may disconnect said shore power from the offending vessel. Vessels using harbor electric service must comply with the following:

...

14.05.050 Authority of harbormaster to board and move vessel.

The harbormaster may board or inspect any and all vessels within the Wrangell harbor and port facilities at any time for cause, including but not limited to, ~~In the event of~~ a vessel obstructing a harbor facility, fire, pollution, or risk of pollution, or other cause affecting the safety of persons ~~and~~ or property in the harbor. ~~;~~ ~~†~~The harbormaster may board, replace inadequate mooring lines on, pump water out, and move any vessel within the harbor, or take other action with respect to such vessels to prevent loss of life or property or to abate, a nuisance, pollution, or the risk of pollution and to ensure the safe and efficient operation of harbor facilities. The vessel's owner, master, or managing agent shall be responsible for any and all costs and associated expenses whenever the harbormaster performs any of the actions authorized by this title, after having given notice or attempting to give notice to the vessel owner, master, or managing agent of the immediate need for such action. This section creates no duty or obligation of the harbormaster to take any such action, nor does it create any liability for any such action taken.

14.05.055 Forfeiture of space.

...

D. The holder fails to use the space for the assigned vessel at least two (2) months each calendar year;

SEC. 5. Amendment. Chapter 14.07 – Port Operations and Other Services, is hereby amended in the Wrangell Municipal Code as follows:

Chapter 14.07
PORT OPERATIONS AND OTHER SERVICES

Sections:

...

14.07.075 Fish and or shellfish processing.

...

14.07.010 Wharfage and transfer of freight.

...

I. Assumption of Risk Liability and Indemnification. All risk of loss from theft, fire, or other casualty to freight shall be assumed by the parties to the shipping agreement and not the City and Borough of Wrangell. The person making application for the berth shall defend, indemnify, and hold the City and Borough of Wrangell harmless from all claims, damages, or causes of action arising, arisen, to arise out of, or referring or relating in any way to from the transfer of freight within the harbor.

14.07.020 Storage.

...

F. Liability Assumption of Risk and Indemnification. The user of storage space in the harbor assumes all risk of loss from theft, fire, or other casualty. Storage areas in the harbor may not be guarded or fenced. The users shall defend, indemnify, and hold the City and Borough of Wrangell harmless from any and all claims, damages, or causes of action arising, arisen, to arise out of, or referring or relating in any way to from storage within the harbor.

14.07.040 Services of the harbormaster.

The harbormaster has the is-granted power and authority, from time-to-time, without any obligation or duty to do so, and without liability therefor, to inspect or board any vessel, replace inadequate mooring lines on any vessel, pump water out of any vessel in danger of sinking, and move any vessel within the harbor which has been improperly located, and take any other action with respect to any vessel to prevent loss of life or property or to abate a nuisance, pollution, or risk of pollution. Whenever any act above is performed, fees as listed in WMC [14.11.005](#) shall be charged.

14.07.045 Electrical service.

Vessels using Wrangell port and harbor facilities may connect to designated electrical service on an interruptible temporary basis not to exceed twenty-one (21) days. Vessels shall comply with

requirements as listed in WMC [14.05.045](#). A fee as listed in WMC [14.11.005](#) shall be charged for each daily rental period or portion thereof. Fees collected for the use of electrical service by vessels connected to a meter in reserved moorage space with approval of the holder shall be credited to the holder’s electrical account. The harbormaster may disconnect any vessel causing disruption to the electrical system, using inadequate equipment for service connections or for which payment has not been received. This section does not constitute resale of electrical energy pursuant to WMC [15.12.080](#).

14.07.055 Hoists.

Hoists in the ports and harbors of the borough shall be activated, used and deactivated by ~~credit card, access cards issued by the harbor department~~. Required fees for access cards and use of the hoists are as set forth in WMC [14.11.005](#). Users of hoists will comply with the procedures set forth by the harbor department and shall sign user agreements as a condition to using the hoists. Hoist users shall not exceed the posted operational limits of the hoists. Users of the hoists do so at their own risk and shall defend, indemnify and hold harmless the City and Borough of Wrangell and its officials and employees from any ~~and all~~ claims, ~~damages, or causes of action arising, arisen, to arise out of, or referring or~~ relating ~~in any way~~ to the use of the hoists.

14.07.075 Fish ~~or shellfish~~ processing.

...

SEC. 6. Amendment. Chapter 14.09 – Prohibited Practices, is hereby amended in the Wrangell Municipal Code as follows:

Chapter 14.07
PROHIBITED PRACTICES

Sections:

...

14.09.100 Obstruct or impede use of any ~~dock, launch ramp, float, or finger float~~.

...

14.09.120 Unauthorized use of Motorized Vehicle.

~~14.09.120~~125 Penalty for violation.

14.09.005 Speeding.

No person shall operate or cause to be operated a vessel within the harbor in excess of three (3) miles per hour or in a manner which causes a wake or wave action which will damage, endanger, or be likely to damage or endanger any other vessel or any part of the port facilities. ~~an excessive wave.~~

14.09.010 Operating under the influence.

No person may operate or be in actual physical control of a vessel within the harbor while under the influence of alcohol, an inhalant, a controlled substance, or other drugs as set forth in AS 28.35.030. ~~to the extent that it would be unlawful to operate a vessel under state law in such a condition.~~

14.09.040 Improper waste disposal.

No person shall dispose of litter, trash, garbage, refuse, untreated human or animal waste, or any similar substance into the water of the harbor or on the harbor grounds except in receptacles or locations designated by the harbormaster. Any person causing any untreated human or animal waste to be introduced into the waters of the harbor in any manner must immediately remove the waste.

14.09.085 Tampering and defacing signs.

No person shall erect, place, post, or maintain any advertising, sign, or other matter other than legal notices on any part of any facility of the Port of Wrangell without the prior written approval of the harbormaster.

14.09.090 Nuisance.

No person shall create or maintain any nuisance within the Port of Wrangell, or cause any disturbance or take any other action contrary to federal, state and/or local law, statute, or ordinance.

14.09.095 Failure to comply with rules, regulations or procedures.

No person shall, following an lawful order of the harbormaster or his designee, fail to comply with any order, rule, regulation, or procedure of the Port of Wrangell provided for in this title.

14.09.100 Obstruct or impede use of any dock, launch ramp, float, or finger float.

No person shall store personal items on, or obstruct or impede the use of any dock, launch ramp, float, or finger float.

14.09.110 Idle vessel removal.

No vessel will be allowed to remain within the Wrangell Marine Service Center for longer than 24 consecutive months and such vessel is thereafter subject to impoundment and sale per WMC [14.13.005](#) through [14.13.060](#).

14.09.120. Unauthorized use of Motorized Vehicle.

Except as otherwise provided below, no person is allowed to use a motorized vehicle, including but not limited to, a motorcycle, motor scooter, side by side, or two, three, or four-wheelers, on any dock, ramp, float, or finger float without the prior written consent of the harbor master. The provisions of this section, WMC 14.09.120, do not apply to the occasional use (e.g. irregular, fluctuating, nonrecurring, sporadic, or infrequent) of a motorized vehicle. For purposes of this section, “occasional” means use that is not general or daily and generally means once per week or less on varying days, not to exceed twice per month.

14.09.120-125 Penalty for violation.

Any person violating any provision of this chapter is guilty of an infraction and shall be punished by the fine established in the WMC [1.20.050](#) fine schedule if the offense is listed in that fine schedule or by a fine of up to \$500.00 if the offense is not listed in the WMC [1.20.050](#) fine schedule.

SEC. 7. Amendment. Chapter 14.11 – Fees, is hereby amended in the Wrangell Municipal Code as follows:

14.11.010 Fee collection and lien.

A. Invoicing. Invoices for fees shall be due on the fifth (5th) day after they are sent or delivered. Invoices may be delivered personally or on a monthly or other basis to the last address provided to the harbormaster. It is the harbor user’s obligation to notify the harbormaster in writing of any changes in address.

B. Refunds.

1. Transient Moorage. There shall be no refunds of unused daily or monthly transient moorage fees paid for or agreed to in advance. Upon written request, the harbormaster shall refund an amount up to ten (10) months transient moorage fees computed from the end of the calendar month in which a written request is received.

2. Reserved and Customer Service Moorage. Upon written request, the harbormaster shall refund to a holder who voluntarily relinquishes reserved moorage space an amount up to ten (10) months unused moorage fees computed from the end of the calendar month in which the request is received, less any cost incurred by the Port of Wrangell including legal and administrative costs of processing the involuntary forfeiture.

C. Delinquent Fees and Fines. Fees are delinquent when they are more than thirty (30) days past due. Fines are delinquent on the day after they are imposed by the court unless the court provides otherwise. The harbormaster may, but need not, give notice of any delinquent fees or fines.

...

E. Collection Action. The borough manager is authorized to commence suit or exercise any other legal remedy to collect any delinquent fee or fine. In the event such a suit is commenced, the person obligated to pay the fee or fine shall, in addition to any other liability imposed by this title, be liable for the City and Borough of Wrangell's ~~actual, reasonable~~ attorney's fees and ~~court~~ costs incurred in collecting any delinquent fee or fine, associated with the collection.

F. Lien for Unpaid Fees. In addition to all other remedies available by law, the City and Borough of Wrangell shall have a lien on any registered vessel and a maritime lien and charge against the master, managing agent, and owner of any documented vessel for any fees and interest provided by this title and costs of collection, including attorney's fees, upon such vessel (including all equipment, tackle, and gear) and property giving rise to such fees.

14.11.020 Public hearing.

A. The port commission, subject to approval by the borough assembly, shall fix the rates, charges and classifications to be charged for the use of any and all harbor, port, terminal or transportation facilities constructed on property under its jurisdiction, including charges assessed against vessels, their owners, agents, or operators for use of facilities and services within areas of the commission's jurisdiction, including but not limited to; charges for berthage while loading or discharging passengers or cargo; charges for administrative expense in serving users; charges for freight-handling operations; moorage, wharfage, handling, loading, unloading, services provided; and wharf demurrage rates.

SEC. 8. Amendment. Chapter 14.13 – Impoundment of Vessels, is hereby amended in the Wrangell Municipal Code as follows:

Chapter 14.13
IMPOUNDMENT OF VESSELS

Sections:

...

14.13.035 Sale and disposal of vessels.

...

14.13.005 Vessels which may be impounded.

The harbormaster is authorized to impound a vessel under any of the following circumstances:

A. The vessel is within the harbor and is a nuisance, derelict, or abandoned as defined in this title;

...

14.13.015 Pre-impoundment hearing.

A. Demand for Hearing. The owner, master, or managing agent or any other person in lawful possession of a vessel proposed for impoundment has the right to a pre-impoundment administrative hearing to determine whether there is probable cause to impound the vessel. Any such person desiring a hearing shall file a written demand with the Wrangell borough clerk within 10 days after mailing and posting of the notice of intent to impound.

B. Hearing Procedure. The hearing shall be conducted within ~~3~~ 72 business days ~~hours~~ of receipt of a written demand therefor from the person seeking the hearing, unless such person waives the right to a speedy hearing. Saturdays, Sundays and borough holidays are to be excluded from the calculation of the 72-hour period. The hearing officer shall be designated by the borough manager and shall be someone other than the harbormaster. The sole issue before the hearing officer shall be whether there is probable cause to impound the vessel in question. "Probable cause to impound" shall mean such a state of facts as would lead a reasonable person exercising ordinary prudence to believe there are grounds for impounding the vessel. The hearing officer shall conduct the hearing in an informal manner and shall not be bound by technical rules of evidence. The person demanding the hearing shall have the burden of establishing that he has the right to possession of the vessel. The harbormaster shall have the burden of establishing there is probable cause to impound the vessel. Failure of the owner, operator, master, or managing agent to request or attend a scheduled pre-impoundment hearing shall be deemed a waiver of the right to such a hearing.

...

D. Bond as Substitute for Impoundment. If the sole cause for impound is for unpaid fees, fines or other charges accrued against the vessel and the hearing officer determines there is probable cause to impound, the hearing officer may allow the owner, operator, master, or managing agent to post a cash bond as substitute for impoundment. The amount of the cash bond must be no less than the total charges accrued against the vessel including but not limited to interest, costs and attorney's fees. The cash bond must be posted with the borough clerk within 10 days from the date of the hearing. The act of posting a bond does not constitute an admission of liability for the debt or fine.

14.13.035 Sale and disposal of vessels.

A. Method of Sale. Sales will take place on the Public Surplus Auction Website. ~~be by public outcry auction. Sealed bids will be accepted and will be read aloud at commencement of the sale.~~

14.13.050 Emergency impoundment.

A vessel ~~that causing a~~ threatens the ~~to~~ health, or safety, of persons or property, poses a risk of pollution ~~hazard~~ or flight ~~to avoid prosecution or debt~~ may be impounded immediately without notice or a pre-deprivation hearing. Notice of impoundment and a notice of right to a post-impoundment hearing will be given following impoundment in accordance with the procedures set forth in WMC [14.13.030](#). The owner, operator, master, or managing agent or any other person in lawful possession of the vessel has the right to a post-impoundment hearing. The hearing procedure in WMC [14.13.015](#) will apply to vessels impounded under this section.

14.13.060 Disposition of proceeds.

The authorized seller of the impounded abandoned vessel is entitled to the proceeds of the sale to the extent that compensation is due to the seller for services rendered with respect to the vessel, including reasonable and customary charges for towing, handling, storage, and the cost of notices and advertising required by AS [30.30.130](#). A lienholder shall receive priority of payment from the balance of the proceeds to the extent of the lien. Any remaining balance shall be forwarded to the registered owner of the vessel, if the registered owner can be found. If the registered owner cannot be found, the balance shall be deposited with the commissioner of administration and shall be paid out to the registered owner of the vessel if a proper claim is filed for it within one year from the execution of the purchase and sales agreement. If no claim is made within that year, the money shall escheat to the state.

Chapter 14.15 IMPOUNDMENT OF CARGO OR STORED PROPERTY

Sections:

...

14.15.020 Sale of cargo or stored property.

...

14.15.015 Hearing.

A. Demand for Hearing. The owner, agent or other person responsible for cargo or property which has been impounded has the right to an administrative hearing to determine whether there is probable cause to impound the cargo or property. Any person desiring a hearing shall file a written demand with the Wrangell borough clerk within 10 days after mailing and posting of the notice of impound.

B. Hearing Procedure. The hearing shall be conducted within 3 72 business days hours of receipt of a written demand therefor from the person seeking the hearing, unless such person waives the right to a speedy hearing. Saturdays, Sundays and borough holidays are to be excluded from the calculation of the 72-hour period. The hearing officer shall be designated by the borough manager and shall be someone other than the harbormaster. The sole issue before the hearing officer shall be whether there is probable cause for impounding of the cargo or property. "Probable cause to impound" shall mean such a state of facts as would lead a reasonable person exercising ordinary prudence to believe there are grounds for impounding the cargo or property. The hearing officer shall conduct the hearing in an informal manner and shall not be bound by technical rules of evidence. The person demanding the hearing shall have the burden of establishing that he has the right to possession of the cargo or property. The harbormaster shall have the burden of establishing there is probable cause to impound the cargo or property. Failure

of the owner, agent or other responsible person to request or attend a scheduled impoundment hearing shall be deemed a waiver of the right to such a hearing.

14.15.020 Sale of cargo or stored property.

A. Method of Sale. ~~take place on the Public Surplus Auction Website. be by public outcry auction. Sealed bids will be accepted and will be read aloud at commencement of the sale~~

SEC. XX. Severability. If any provision of this ordinance, or any application thereof to any person or circumstances is held invalid, the remainder of this ordinance and the application to all other persons or circumstances shall not be affected thereby.

SEC. 4. Classification. This ordinance is of a permanent nature and shall be codified in the Wrangell Charter.

SEC. 5. Effective Date. This ordinance shall be effective upon adoption.

PASSED IN FIRST READING: March 25, 2025

PASSED IN SECOND READING: _____, 2025

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 22, 2025
	<u>Agenda Section</u>	13

Approval of Sublease Agreement for Marine Service Center Lot #4 between Steve Keller dba Keller Marine (Sublandlord) and Jared Gross dba JG Marine (Subtenant)

<u>SUBMITTED BY:</u>
Steve Miller, Port & Harbor Director

<u>FISCAL NOTE:</u>		
Expenditure Required: \$XXX Total		
FY 24: \$	FY 25: \$	FY26: \$
Amount Budgeted:		
	FY 20 \$XXX	
Account Number(s):		
	XXXXX XXX XXXX	
Account Name(s):		
	Enter Text Here	
Unencumbered Balance(s) (prior to expenditure):		
	\$XXX	

<u>Reviews/Approvals/Recommendations</u>	
<input checked="" type="checkbox"/>	Port Commission
Name(s)	
Name(s)	
<input checked="" type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Proposed Sublease 2. Sublease Request letter From Steve Keller 3. Facility Lease Agreement. 4. Request Letter From Jarod Gross 5. Picture of proposed lease

MOTION:
Move to approve a Sublease Agreement for Marine Service Center Lot #4 between Steve Keller, dba Keller Marine (Sublandlord), and Jared Gross, dba JG Marine (Subtenant).

SUMMARY STATEMENT: Steve Keller is in the process of selling his business, Keller Marine, to Jared Gross, who will operate under the name JG Marine. The new business will continue providing boat repair and manufacturing services at the Marine Service Center. The agreement between the parties is for an initial term of four years, after

which Mr. Gross would be required to formally request a full lease transfer. During the sublease period, all terms and conditions of the original lease must be adhered to by the sublessee. An addendum to the lease agreement will be required to reflect these conditions.

SUBLEASE AGREEMENT

This SUBLEASE AGREEMENT (“**Sublease Agreement**”) is effective _____, 2025 (“**Effective Date**”) by and between Steven Keller, an individual, dba Keller Marine Repair (“**Sublandlord**”), and Jared Gross, an individual, dba JG Marine (“**Subtenant**”).

RECITALS

A. Sublandlord leases that certain real property in Wrangell, Alaska described as: Yard Lot 4 - 3,332 square feet (50 feet x 68 feet) (“**Leased Premises**”).

B. Sublandlord and the City and Borough of Wrangell (“**Landlord**”) entered into that certain Wrangell Marine Service Center (WMSC) Facility Lease Agreement executed by Sublandlord on February 8, 2011 and the subsequent amendments thereto (“**Master Lease Agreement**”), attached as Exhibit A.

C. This Sublease Agreement is subject to all of the terms and conditions of the Master Lease Agreement and is hereby referred to and incorporated as if it were set out here at length.

D. For good and valuable consideration described below, the Sublandlord agrees to sublet and the Subtenant agrees to take possession of the Leased Premises under the following terms.

THEREFORE, the parties agree as follows:

AGREEMENT

1. **TERM.** The term of this sublease (“**Sublease Term**”) shall commence on _____ (“**Commencement Date**”) and end on June 30, 2027 (“**Expiration Date**”). This Sublease Agreement shall automatically terminate upon termination of the Master Lease Agreement. This Sublease Agreement may be terminated by the mutual written agreement of both parties.

2. **MASTER LEASE AGREEMENT.** This Sublease Agreement is subject to all of the terms and conditions of the Master Lease Agreement. Subtenant hereby acknowledges receipt of a copy of the Master Lease Agreement and agrees to be fully bound by **each and every provision contained therein** to the same extent as if Subtenant were the original tenant named in the Master Lease Agreement. All duties and obligations of the Subtenant under the Master Lease Agreement are hereby incorporated into this Sublease Agreement by reference and shall become the duties and obligations of the Subtenant. Subtenant further agrees:

a. Not to do or permit anything that would constitute a default or breach under the Master Lease Agreement;

b. To indemnify and hold Sublandlord harmless from any damages, losses, liabilities, or expenses arising from Subtenant's failure to comply with the Master Lease Agreement;

c. That any breach by the Subtenant of the terms of the Master Lease Agreement shall constitute a material breach of this Sublease Agreement.

3. **GOVERNING LAW AND VENUE.** This Sublease Agreement and any claims relating to this Sublease Agreement shall be governed by the laws of the State of Alaska. Subtenant specifically consents to jurisdiction and venue in the First Judicial District, State of Alaska.

4. **NO WAIVER.** The failure to enforce or the delay in enforcement of any provision of this Sublease Agreement by a party hereto, or the failure of a party to exercise any right hereunder, shall not be

construed to be a waiver of such provision or right (or of any other provision or right hereof, whether of a similar or dissimilar nature) unless such party expressly waives such provision or right in writing.

5. **SEVERABILITY.** In the event of a determination by any court of competent jurisdiction that a portion of this Sublease Agreement is invalid or unenforceable, such portion shall be deemed modified or eliminated in accordance with the court's order and the remaining portions of this Sublease Agreement shall nonetheless be enforced; provided, however, that if the court deems any restriction on the disclosure of information to be unenforceable, such restriction shall be modified by the court only to the extent required to make such restriction reasonable and enforceable.

6. **ELECTRONIC OR DIGITAL SIGNATURES.** The parties acknowledge and agree that any and all electronic or digital signatures shall have legally binding force and effect and will be treated as original signatures.

7. **TIME.** Time is of the essence with regard to each and every provision of this Sublease Agreement including Subtenant's obligation to surrender the Leased Premises upon the expiration or earlier termination of this Sublease Agreement.

8. **MUTUAL WAIVER OF JURY TRIAL. SUBLANDLORD AND SUBTENANT WAIVE THEIR RESPECTIVE RIGHTS TO TRIAL BY JURY OF ANY CONTRACT OR TORT CLAIM, COUNTERCLAIM, CROSS-COMPLAINT, OR CAUSE OF ACTION IN ANY ACTION, PROCEEDING, OR HEARING BROUGHT BY EITHER PARTY AGAINST THE OTHER ON ANY MATTER ARISING OUT OF OR IN ANY WAY CONNECTED WITH THIS SUBLEASE AGREEMENT, THE RELATIONSHIP OF LANDLORD AND TENANT, OR SUBTENANT'S USE OR OCCUPANCY OF THE LEASED PREMISES.**

9. **INTERPRETATION OF SUBLEASE AGREEMENT.** This Sublease Agreement was freely and voluntarily negotiated between the parties. Although provisions of this Sublease Agreement were initially drawn by Sublandlord or Landlord's agent, Sublandlord and Subtenant agree that this circumstance shall not create any presumption, canon of construction, or implication favoring the position of either party. This Sublease Agreement has been submitted to the scrutiny of all parties and their counsel if desired or required.

IN WITNESS WHEREOF, Sublandlord and Subtenant executed and delivered this Sublease Agreement to be effective as of the Effective Date.

SUBLANDLORD:

Steven Keller, dba Keller Marine Repair

Steven Keller

Sublandlord Address:

SUBTENANT:

Jared Gross, JG Marine

Jared Gross

Subtenant Address:

LANDLORD'S CONSENT. I hereby give my consent to the lease of the above-described Leased Premises as set out in this Sublease Agreement.

LANDLORD:

City and Borough of Wrangell, Alaska

By: _____
Its: _____

EXHIBIT A
MASTER LEASE AGREEMENT

Fourth Modification to the Facility Lease Agreement
in the Wrangell Marine Service Center (WMSC)

Yard Lot 4

This **fourth** modification to extend the Facility Lease Agreement for an additional five (5) years and updating the monthly rate is made and entered into as of July 1, 2022, by and among:

Steve Keller, dba Keller Marine, PO Box 133, Wrangell, Alaska, 99929, and the City and Borough of Wrangell, Alaska, 99929.

Now therefore, both parties agree as follows:

- A. The following three (3) modifications were approved by the Borough Assembly:
 - Modification No. 1** on 2/28/2012 to increase lot to 45' x 53' = 2,650 square feet;
 - Modification No. 2** on 5/6/2014 to increase lot to 50' x 68' = 3,332 square feet;
 - Modification No. 3** on 3/15/2016 to renew lease for an additional five (5) years.
- B. This amendment changes Section 1, Duration, and Section 4(a), Conditions of Leasing, of the original agreement and second extension as follows:

SECTION 1, DURATION

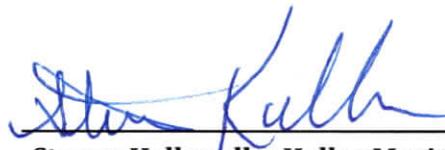
This lease shall be in effect for an additional five-year term, more specifically, from the date above until June 30, 2027.

SECTION 4, CONDITIONS OF LEASING

a. Lease payments shall be 0.104 x the total square footage (stated below) and payable in advance on the 1st day of each month for FY 2022 (July 1, 2022 - June 30, 2023) and shall increase at a rate of 2% each FY thereafter as follows:

	2% increase each year	
July 1, 2022 - June 30, 2023	\$346.53	each month
July 1, 2023 - June 30, 2024	\$353.46	each month
July 1, 2024 - June 30, 2025	\$360.53	each month
July 1, 2025 - June 30, 2026	\$367.74	each month
July 1, 2026 - June 30, 2027	\$375.09	each month

Upon execution, this fourth amendment will become an attachment to the original agreement, dated February 28, 2012.



Steven Keller, dba Keller Marine Repair

4/10/2022

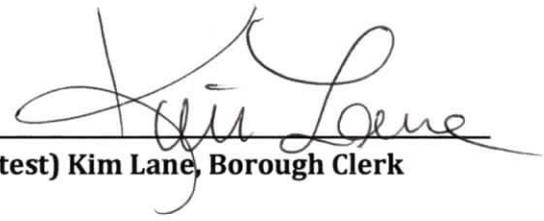
Date



Stephen Prysunka, Mayor

6-9-2022

Date



(Attest) Kim Lane, Borough Clerk

**Third Amendment to Wrangell Marine Service Center (WMSC)
Facility Lease Agreement**

This third amendment made and entered into as of March 15, 2016 by and among:

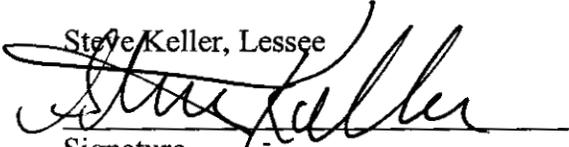
Steve Keller, dba Keller Marine Repair, P.O. Box 133, Wrangell, Alaska 99929, and the City and Borough of Wrangell, Alaska, P.O. Box 531, Wrangell, Alaska 99929.

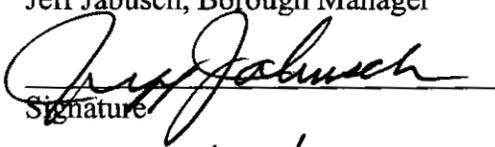
Now therefore, both parties agree as follows:

- A. Steve Keller entered into an original WMSC Facility Lease Agreement dated February 8, 2011 with the City and Borough of Wrangell as follows: Yard Lot 4 – originally 45X53=2,385 square feet;
- B. The Borough Assembly granted a modification on February 28, 2012, to boat yard lease as follows:

Yard Lot 4 – revised 2/28/2012 to 50X53=2,650 square feet.
- C. This amendment is reflected in the original agreement as follows:

Yard Lot 4 – revised 4/23/2014 to 50’X68’= 3,332 square feet.
- D. **Steven Keller, DBA Keller Marine Repair chose to renew the lease for an additional five (5) years, as allowed in the original Lease Agreement**
- E. **The new lease expiration is January 31, 2021**

Steve Keller, Lessee

 Signature
3/15/16
 Date

Jeff Jabusch, Borough Manager

 Signature
3/15/16
 Date

(Third Amendment approved at the March 8, 2016 regular assembly meeting)

**Second Amendment to Wrangell Marine Service Center (WMSC)
Facility Lease Agreement**

This second amendment made and entered into as of ~~April~~ ^{6th} ~~6th~~ ^{May}, 2014 by and among:

Steve Keller, dba Keller Marine Repair, P.O. Box 133, 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:

First Amendment

A. Steve Keller entered into an original WMSC Facility Lease Agreement dated February 8, 2011 with the City and Borough of Wrangell as follows: Yard Lot 4 – originally 45X53=2,385 square feet;

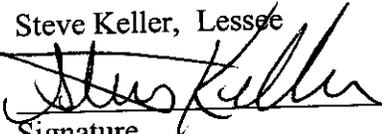
B. The Borough Assembly granted a modification on February 28, 2012, to boat yard lease as follows:

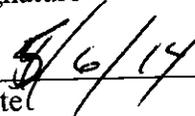
Yard Lot 4 – revised 2/28/2012 to 50X53=2,650 square feet.

C. **This amendment is reflected in the original agreement as follows:**

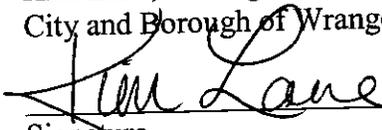
Yard Lot 4 – revised 4/23/2014 to 50’X68’= 3,332 square feet.

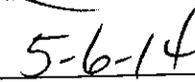
Steve Keller, Lessee


Signature


Date

Kim Lane, Borough Clerk
City and Borough of Wrangell


Signature


Date

(Second amendment approved at the April 22, 2013 regular assembly meeting)

**WRANGELL MARINE SERVICE CENTER (WMSC)
REVISED FACILITY LEASE AGREEMENT**

This Lease is entered into on the 28th day of February, 2012, by and between the City and Borough of Wrangell (hereinafter "Lessor"), a municipal corporation, and Steven Keller dba Keller Marine Repair (hereinafter "Lessee"), 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 31st day of January, 2015.

2. LEASED PROPERTY:

The property subject to this Lease is described as: Yard Lot 4 – 2,650 square feet (50 feet x 53 feet)

3. PERMISSIBLE USES:

- a. Lessee shall utilize the property only for the purpose of conducting a boat building and/or boat repair 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 \$212.00, payable in advance on the 1st 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 conditions.
- 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 the 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.
- 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 alternation 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, it's 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 is 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" (6) 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, P.O. Box 531, Wrangell, Alaska 99929.
6. **Proof of Insurance Coverage:** Prior to commencement of any maintenance or repair activities at the WMSC, the user shall provide the City 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 a 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.
- f. Lessee shall defend, indemnify, and hold harmless the Lessee for any contamination on the leased premises or any violation of any local, State, or federal Environmental Law occurring after the baseline study required under paragraph 4.d of this Lease.

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 on 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:

Any dispute arising under this Lease shall be governed by Alaska law. Any claim based upon this Lease or any agreement pertaining to this Lease shall be filed in the First Judicial District, State of 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: Steven Keller, dba Keller Marine Repair
P.O. Box 133
Wrangell, Alaska 99929

Lessor: City and Borough of Wrangell
P.O. Box 531
Wrangell, Alaska 99929

In witness whereof, the parties have caused this Agreement to be executed by their duly authorized representative(s) signing below.

Date: July 25, 2012

City & 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 25 day of July, 2012, by Timothy D. Rooney, Borough Manager, and Kim Flores, Borough Clerk, respectively of the City and Borough of Wrangell, Alaska, a unified home-rule municipal corporation, on behalf of the corporation.



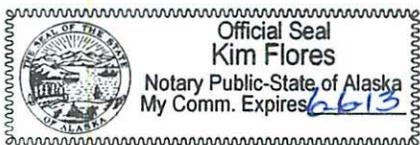
Lavonne Klinke
Notary Public for the State of Alaska
My commission expires: 4/3/15

Date: July 25, 2012

Steven Keller
Lessee - Steven Keller dba Keller Marine Repair

By: _____
Signature

The foregoing instrument was acknowledged before me this 25 day of July, 2012, by Steven Keller, Lessee.



Kim Flores
Notary Public for the State of Alaska
My commission expires: 6-6-13

March 2, 2025

Wrangell Borough Mayor & Assembly Members
Port Commission Members

PO Box 531
Wrangell, AK 99929

Dear Wrangell Borough Mayor, Assembly Members & Port Commission Members,

I am writing this letter in response to a letter sent to Steve Keller, dba Keller Marine regarding the lease of Marine Center Lot 4, which he has held since February of 2011. I worked with Steve Keller for several years doing boat repair and fabrication, with a plan to purchase his business. The purchase was finalized, with a four-year rental/purchase plan. Steve prepaid the current year's lease as part of the agreement.

My business plan is to continue working on boat repair and fabrication, consisting of fiberglass and fabrication of aluminum parts for boats, including but not limited to masts, booms, top houses, trolling and stabilizer poles.

I am requesting that the lease for Marine Center Lot 4 remain in Keller Marine's name as he requested in his letter. Once the four year rental/purchase agreement has been fulfilled, I would request at that time the lease be transferred to myself, Jared Gross, dba JG Marine.

Please do not hesitate to reach out to me with any questions you may have regarding my business or the rental/purchase agreement.

Sincerely,

Jared Gross
dba JG Marine
PO Box 1374
Wrangell, AK 99929
907-305-0307

February 18, 2025

Dear Mayor, Members of the Assembly, and Port Commission,

I am writing this letter regarding my lease space at the Wrangell Marine Service Center Lot#4. I have owned this lease since February of 2011, and have just retired and sold my business to Jared Gross DBA JG Marine.

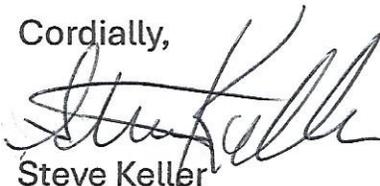
I prepaid this year's lease because we are selling and carrying the sale contract. Having the lease is security for us and we didn't realize that we could not rent to Jared while he purchased the business.

The new lease will be continuing to use the space for fiberglass and aluminum boat repair and fabrication.

Jared has worked with me for several years doing fiberglass and fabricating aluminum parts for the boats including masts, booms, top houses, trolling and stabilizer poles.

Our contract with Jared is for four years. It would be nice to keep the lease in our name for the security of our assets. If this lease transaction is not acceptable, then a transfer to JG Marine can be done.

Cordially,



Steve Keller

Item a.

MSC LOT #4



X

X

X

X

Image © 2025 Airbus

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MEMORANDUM

TO:

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

FROM:

Steve Miller
Port Director

SUBJECT:

Sublease Request – Lot #4, Marine Service Center

DATE:

April 4, 2025

Background:

At its regular meeting on April 3, 2025, the Port Commission reviewed a request submitted by Steve and Hellen Keller, dba Keller Marine, and Jarod Gross, dba JG Marine, to approve a sublease of **Lot #4 in the Marine Service Center** to Mr. Gross. Keller Marine is currently in the process of selling its business to JG Marine. The proposed sublease represents a valuable opportunity to support business continuity and promote local ownership by a new generation of marine service professionals in Wrangell.

Recommendation:

The Port Commission voted unanimously to recommend that the Assembly approve the sublease of **Lot #4 in the Marine Service Center** from Keller Marine to JG Marine.

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 22, 2025
	<u>Agenda Section</u>	13

Acknowledge receipt of the Fiscal Year 2024 Audited Financial Statements

SUBMITTED BY:

Jackson Pool, Finance Director

FISCAL NOTE:

Expenditure Required:

--	--	--

Amount Budgeted:

--	--	--

Account Number(s):

--	--	--

Account Name(s):

--	--	--

Reviews/Approvals/Recommendations

<input type="checkbox"/>	
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. FY2024 Audit of the City & Borough of Wrangell

RECOMMENDATION MOTION:
Move to Acknowledge the receipt of audited financials.

SUMMARY STATEMENT:

This item serves to formally acknowledge receipt of the Fiscal Year 2024 Audited Financial Statements as prepared by the City and Borough’s independent auditors. The audit has been completed in accordance with applicable governmental accounting standards and reflects the Borough’s financial position and results of operations for the fiscal year ending June 30, 2024. Receipt of these statements confirms their availability

for public record and supports the Borough's ongoing commitment to transparency, accountability, and sound financial management.

City and Borough of Wrangell, Alaska

Basic Financial Statements, Required
Supplementary Information,
Supplementary Information and Single
Audit Reports
Year Ended June 30, 2024

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation, and the U.S. member of BDO International Limited, a UK company limited by guarantee.

City and Borough of Wrangell, Alaska

Basic Financial Statements, Required Supplementary Information,
Supplementary Information
and Single Audit Reports
Year Ended June 30, 2024

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

3601 C Street, Suite 600
Anchorage, AK 99503

Independent Auditor's Report

Honorable Mayor and Borough Assembly
City and Borough of Wrangell, Alaska

Report on the Audit of the Financial Statements

Opinions

We have audited 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 the City and Borough of Wrangell, Alaska (the Borough), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Borough's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Borough, as of June 30, 2024, 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.

We did not audit the financial statements of Wrangell Public Schools (the "School District"), the Borough's only discretely presented component unit, as of June 30, 2024. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the School District, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Borough, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Borough's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Borough's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Borough's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and the schedules of the Borough's proportionate share of the net pension liability and net OPEB liability (assets), and the schedules of the Borough's contributions for pension and OPEB plans, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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, 2024 was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Borough's basic financial statements. The accompanying combining and individual fund financial statements and schedules, and Schedule of Expenditures of Federal Awards, as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Schedule of State Financial Assistance as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* for the year ended June 30, 2024, 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 were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended June 30, 2024 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 GAAS. In our opinion, the combining and individual fund financial statements and schedules, the Schedule of Expenditures of Federal Awards, and the Schedule of State Financial Assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole for the year ended June 30, 2024.



We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the Borough as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated April 1, 2024, which contained unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information. The individual fund financial statements and schedules for the year ended June 30, 2023 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 2023 financial statements. The information was subjected to the auditing procedures applied in the audit of the 2023 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 GAAS. 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, 2023.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2025 on our consideration of the Borough'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 the Borough'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 the Borough's internal control over financial reporting and compliance.

BDO USA, P.C.

Anchorage, Alaska
March 31, 2025

Basic Financial Statements

City and Borough of Wrangell, Alaska

Statement of Net Position

June 30, 2024	Primary Government		Component Unit	
	Govern- mental Activities	Business- type Activities	Total	Wrangell Public Schools
Assets and Deferred Outflows of Resources				
Assets				
Cash and investments	\$ 21,011,226	\$ 8,794,514	\$ 29,805,740	\$ 3,122,825
Receivables, net of allowance for doubtful accounts:				
Property and sales taxes	941,405	-	941,405	-
Accounts	143,333	2,958,256	3,101,589	257,040
Grants and shared revenues	453,020	4,652,890	5,105,910	-
Leases	1,170,700	-	1,170,700	-
Accrued interest	149,095	44	149,139	-
Internal balances	4,830,625	(4,830,625)	-	-
Prepaid items	483	-	483	11,099
Inventories	69,676	221,593	291,269	24,754
Restricted assets:				
Cash and investments	3,730,630	1,924,908	5,655,538	-
Net other postemployment benefits asset	2,062,844	855,687	2,918,531	1,576,358
Capital assets:				
Land, land improvements and construction in progress	8,626,778	13,504,732	22,131,510	-
Other capital assets, net of depreciation	26,164,206	38,439,002	64,603,208	65,193
Total Assets	69,354,021	66,521,001	135,875,022	5,057,269
Deferred Outflows of Resources				
Related to pensions	642,661	266,581	909,242	336,300
Related to other postemployment benefits	156,919	65,092	222,011	149,496
Total Deferred Outflows of Resources	799,580	331,673	1,131,253	485,796
Total Assets and Deferred Outflows of Resources	\$ 70,153,601	\$ 66,852,674	\$ 137,006,275	\$ 5,543,065

City and Borough of Wrangell, Alaska

Statement of Net Position, continued

	Primary Government		Total	Component Unit
	Govern- mental Activities	Business- type Activities		Wrangell Public Schools
<i>June 30, 2024</i>				
Liabilities, Deferred Inflows of Resources, and Net Position				
Liabilities				
Accounts payable	\$ 669,360	\$ 174,510	\$ 843,870	\$ 37,636
Accounts payable - capital related	13,807	1,348,268	1,362,075	-
Accrued payroll and related liabilities	244,658	-	244,658	143,802
Customer utility deposits	-	125,435	125,435	-
Accrued interest payable	12,521	(1,941)	10,580	-
Unearned revenue	30,964	1,965,691	1,996,655	407,718
Noncurrent liabilities:				
Due within one year:				
Compensated absences	346,087	125,461	471,548	-
Bonds	95,000	-	95,000	-
Loans	-	14,588	14,588	-
Due in more than one year:				
Bonds, including unamortized premium	3,303,483	-	3,303,483	-
Loans	-	2,350,140	2,350,140	-
Net pension liability	4,397,448	1,824,101	6,221,549	2,867,307
Total Liabilities	9,113,328	7,926,253	17,039,581	3,456,463
Deferred Inflows of Resources				
Related to leases	1,123,647	-	1,123,647	-
Related to other postemployment benefits	110,960	46,028	156,988	104,979
Total Deferred Inflows of Resources	1,234,607	46,028	1,280,635	104,979
Total Liabilities and Deferred Inflows of Resources	10,347,935	7,972,281	18,320,216	3,561,442
Net Position				
Net investment in capital assets	35,109,324	48,230,738	83,340,062	65,193
Restricted for:				
Net OPEB benefits	2,062,844	855,687	2,918,531	-
Economic stability	10,491,908	-	10,491,908	-
Schools and roads	1,490,737	-	1,490,737	-
School projects	861,031	-	861,031	-
Unrestricted	9,789,822	9,793,968	19,583,790	1,916,430
Total Net Position	59,805,666	58,880,393	118,686,059	1,981,623
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 70,153,601	\$ 66,852,674	\$ 137,006,275	\$ 5,543,065

See accompanying notes to basic financial statements.

City and Borough of Wrangell, Alaska

Statement of Activities

Year Ended June 30, 2024	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit Wrangell Public Schools
		Fees, Fines & Charges for Services	Operating Grants & Contri- butions	Capital Grants & Contri- butions	Primary Government		Total	
					Govern- mental Activities	Business- type Activities		
Functions								
Primary Government								
Governmental activities:								
General government	\$ 1,886,559	\$ 129,872	\$ 18,445	\$ -	\$ (1,738,242)	\$ -	\$ (1,738,242)	
Public safety	3,230,317	119,363	682,994	-	(2,427,960)	-	(2,427,960)	
Public works	2,226,401	12,502	14,057	-	(2,199,842)	-	(2,199,842)	
Parks and recreation	702,896	84,050	3,234	663,088	47,476	-	47,476	
Community services	1,506,872	273,319	24,659	-	(1,208,894)	-	(1,208,894)	
Education	1,890,044	-	1,348,603	-	(541,441)	-	(541,441)	
Interest	115,862	-	-	-	(115,862)	-	(115,862)	
Total governmental activities	11,558,951	619,106	2,091,992	663,088	(8,184,765)	-	(8,184,765)	
Business-type activities:								
Electric utility	4,213,276	5,110,259	80,393	-	-	977,376	977,376	
Water utility	1,063,460	994,407	2,592	6,530,910	-	6,464,449	6,464,449	
Sanitation utility	903,668	933,610	2,643	-	-	32,585	32,585	
Port	3,397,332	2,098,107	665,052	-	-	(634,173)	(634,173)	
Sewer utility	723,498	776,338	2,547	42,579	-	97,966	97,966	
Total business-type activities	10,301,234	9,912,721	753,227	6,573,489	-	6,938,203	6,938,203	
Total Primary Government	\$ 21,860,185	\$ 10,531,827	\$ 2,845,219	\$ 7,236,577	(8,184,765)	6,938,203	(1,246,562)	

City and Borough of Wrangell, Alaska
Statement of Activities, continued

Year Ended June 30, 2024	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit Wrangell Public Schools
		Fees, Fines & Charges for Services	Operating Grants & Contri- butions	Capital Grants & Contri- butions	Primary Government		Total	
					Govern- mental Activities	Business- type Activities		
Component Unit								
Wrangell Public Schools	\$ 6,445,323	\$ 14,856	\$ 1,159,608	\$ -			\$ (5,270,859)	
General Revenues								
Taxes:								
Property taxes				\$ 2,063,115	\$ -	\$ 2,063,115		-
Sales taxes				3,776,634	-	3,776,634		-
Payments in lieu of taxes				520,852	-	520,852		-
Other taxes				128,441	-	128,441		-
Contributions from primary government				-	-	-	1,601,708	
Grants and entitlements not restricted to a specific purpose				401,928	-	401,928	3,569,587	
E-rate				-	-	-	98,338	
Investment income				2,571,568	611	2,572,179	100,050	
Other				129,117	-	129,117	73,136	
Total General Revenues and Transfers				9,591,655	611	9,592,266	5,442,819	
Change in Net Position				1,406,890	6,938,814	8,345,704	171,960	
Net Position, beginning				58,398,776	51,941,579	110,340,355	1,809,663	
Net Position, ending				\$ 59,805,666	\$ 58,880,393	\$ 118,686,059	\$ 1,981,623	

See accompanying notes to basic financial statements.

City and Borough of Wrangell, Alaska

**Governmental Funds
Balance Sheet**

June 30, 2024	Major Funds						Nonmajor Funds	Total Govern- mental Funds
	General	Permanent Fund Special Revenue	Secure Rural Schools Special Revenue	Parks and Recreation Special Revenue	Residential Construction Capital Projects			
Assets								
Cash and investments	\$ 5,126,607	\$ 10,457,607	\$ 1,405,524	\$ 123,997	\$ 819,941	\$ 3,077,550	\$ 21,011,226	
Restricted cash and investments	3,730,630	-	-	-	-	-	3,730,630	
Receivables, net of allowance for doubtful accounts:								
Property and sales taxes	774,269	-	-	-	-	167,136	941,405	
Accounts	110,330	18,729	-	-	-	14,274	143,333	
Grants	153,446	-	86,203	213,371	-	-	453,020	
Leases	1,040,170	130,530	-	-	-	-	1,170,700	
Accrued interest	148,456	639	-	-	-	-	149,095	
Due from other funds	4,689,762	-	-	-	-	-	4,689,762	
Interfund loan receivable	308,000	-	-	-	-	-	308,000	
Prepaid items	483	-	-	-	-	-	483	
Inventory	-	-	-	-	-	69,676	69,676	
Total Assets	\$ 16,082,153	\$ 10,607,505	\$ 1,491,727	\$ 337,368	\$ 819,941	\$ 3,328,636	\$ 32,667,330	
Liabilities, Deferred Inflows of Resources, and Fund Balances								
Liabilities								
Accounts payable	\$ 578,144	\$ (25)	\$ 990	\$ 63,227	\$ -	\$ 40,831	\$ 683,167	
Accrued payroll and related liabilities	244,658	-	-	-	-	-	244,658	
Due to other funds	-	-	-	-	-	167,137	167,137	
Unearned revenue	20,614	-	-	-	-	10,350	30,964	
Total Liabilities	843,416	(25)	990	63,227	-	218,318	1,125,926	
Deferred Inflows of Resources								
Delinquent property taxes	34,064	-	-	-	-	-	34,064	
Related to land sales	-	-	-	-	-	8,782	8,782	
Related to leases	1,008,025	115,622	-	-	-	-	1,123,647	
Total Deferred Inflows of Resources	1,042,089	115,622	-	-	-	8,782	1,166,493	
Total Liabilities and Deferred Inflows of Resources	1,885,505	115,597	990	63,227	-	227,100	2,292,419	
Fund Balances								
Nonspendable	308,483	-	-	-	-	69,676	378,159	
Restricted	3,730,630	10,491,908	1,490,737	-	-	861,031	16,574,306	
Committed	-	-	-	274,141	-	2,223,470	2,497,611	
Assigned	-	-	-	-	819,941	127,570	947,511	
Unassigned (Deficit)	10,157,535	-	-	-	-	(180,211)	9,977,324	
Total Fund Balances	14,196,648	10,491,908	1,490,737	274,141	819,941	3,101,536	30,374,911	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 16,082,153	\$ 10,607,505	\$ 1,491,727	\$ 337,368	\$ 819,941	\$ 3,328,636	\$ 32,667,330	

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, 2024

Total fund balances for governmental funds		\$ 30,374,911
Total net position reported for governmental activities in the Statement of Net Position is different because:		
<p>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:</p>		
Land and land improvements	\$ 3,650,856	
Construction in progress	4,975,922	
Infrastructure	23,550,853	
Buildings	48,623,687	
Improvements other than buildings	7,034,847	
Machinery and equipment	5,743,263	
Accumulated depreciation	<u>(58,788,444)</u>	
Total capital assets		34,790,984
<p>Other postemployment benefits (OPEB) plans have been funded in excess of the required contributions. These assets are not financial resources and therefore are not reported in the funds.</p>		
Net OPEB asset		2,062,844
<p>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 and deferred land sales.</p>		
		42,846
<p>Long-term liabilities, including compensated absences 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:</p>		
Compensated absences	(346,087)	
Bonds, including unamortized premium	(3,398,483)	
Net pension liability	(4,397,448)	
Accrued interest payable	<u>(12,521)</u>	
Total long-term liabilities		(8,154,539)
<p>Deferred outflows and deferred inflows of resources related to pensions and other postemployment benefits are applicable to future periods, and therefore are not reported in the funds.</p>		
Deferred outflows of resources related to pensions	642,661	
Deferred outflows of resources related to OPEB	156,919	
Deferred inflows of resources related to OPEB	<u>(110,960)</u>	
Total deferred pension and OPEB items		<u>688,620</u>
Total Net Position of Governmental Activities		<u>\$ 59,805,666</u>

See accompanying notes to basic financial statements.

City and Borough of Wrangell, Alaska

Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended June 30, 2024	Major Funds						Nonmajor Funds	Total Govern- mental Funds
	General	Permanent Fund Special Revenue	Secure Rural Schools Special Revenue	Parks and Recreation Special Revenue	Residential Construction Capital Projects			
Revenues								
Taxes	\$ 5,622,293	\$ -	\$ -	\$ -	\$ -	\$ 880,768	\$ 6,503,061	
Intergovernmental	1,169,468	-	1,080,752	668,883	-	9,161	2,928,264	
Charges for services	153,224	-	-	64,391	-	135,083	352,698	
Sales and leases	113,156	24,071	-	-	-	-	137,227	
Investment income	1,524,635	912,948	-	130,883	-	3,102	2,571,568	
Land sales and improvements	-	63,800	-	-	-	-	63,800	
Fines and forfeitures	11,894	-	-	-	-	-	11,894	
Other	55,996	-	267,851	19,659	-	104,700	448,206	
Total Revenues	8,650,666	1,000,819	1,348,603	883,816	-	1,132,814	13,016,718	
Expenditures								
Current:								
General government	1,940,299	1,593	-	-	-	13,603	1,955,495	
Public safety	3,277,605	-	-	-	-	-	3,277,605	
Public works	1,578,325	-	-	-	-	-	1,578,325	
Parks and recreation	-	-	-	751,082	-	-	751,082	
Community services	678,737	-	-	-	-	682,635	1,361,372	
Education	-	-	900,000	-	-	700,000	1,600,000	
Debt service:								
Principal	-	-	-	-	-	95,000	95,000	
Interest	-	-	-	-	-	152,625	152,625	
Capital outlay	-	-	557,673	1,144,250	1,672,990	30,091	3,405,004	
Total Expenditures	7,474,966	1,593	1,457,673	1,895,332	1,672,990	1,673,954	14,176,508	
Excess (Deficiency) of Revenues Over Expenditures	1,175,700	999,226	(109,070)	(1,011,516)	(1,672,990)	(541,140)	(1,159,790)	
Other Financing Sources (Uses)								
Transfers in	-	-	-	-	-	247,625	247,625	
Transfers out	-	-	(247,625)	-	-	-	(247,625)	
Net Other Financing Sources (Uses)	-	-	(247,625)	-	-	247,625	-	
Net Change in Fund Balances	1,175,700	999,226	(356,695)	(1,011,516)	(1,672,990)	(293,515)	(1,159,790)	
Fund Balances, beginning, as previously reported	13,020,948	9,492,682	1,847,432	1,285,657	-	5,887,982	31,534,701	
Adjustment- change from nonmajor fund to major fund	-	-	-	-	2,492,931	(2,492,931)	-	
Fund Balances, beginning, as adjusted	13,020,948	9,492,682	1,847,432	1,285,657	2,492,931	3,395,051	31,534,701	
Fund Balances, ending	\$ 14,196,648	\$ 10,491,908	\$ 1,490,737	\$ 274,141	\$ 819,941	\$ 3,101,536	\$ 30,374,911	

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, 2024

Net change in fund balances - total governmental funds \$(1,159,790)

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 capital outlay (\$3,897,351) exceeded depreciation (\$1,705,683). 2,191,668

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.
 Increase in other long-term receivables (11,495)

The repayment of bonds 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. This is the change in bond-related transactions:

Repayment of principal	\$	95,000	
Decrease in unamortized bond premium		36,367	
Accrued interest expense		396	
			131,763

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.

Increase in compensated absences	\$	(36,815)	
Decrease in net pension liability and related accounts		(54,980)	
Increase in net OPEB asset and related accounts		346,539	
			254,744

Change in Net Position of Governmental Activities \$ 1,406,890

See accompanying notes to basic financial statements.

City and Borough of Wrangell, Alaska

Enterprise Funds Statement of Net Position

June 30, 2024	Major Funds			Nonmajor Funds	Total Enterprise Funds
	Electric Utility	Water Utility	Port		
Assets and Deferred Outflows of Resources					
Current Assets					
Cash and investments	\$ 3,139,114	\$ -	\$ 3,337,962	\$ 2,317,438	\$ 8,794,514
Receivables, net of allowance for doubtful accounts:					
Accounts	485,307	2,136,283	167,651	169,015	2,958,256
Grants	-	4,251,919	400,971	-	4,652,890
Accrued interest	-	5	32	7	44
Inventories	221,593	-	-	-	221,593
Total Current Assets	3,846,014	6,388,207	3,906,616	2,486,460	16,627,297
Noncurrent Assets					
Restricted assets:					
Cash and investments	-	1,233,000	691,908	-	1,924,908
Net other postemployment benefits asset	297,799	107,575	235,074	215,239	855,687
Capital assets, net	2,669,114	13,584,577	32,780,016	2,910,027	51,943,734
Total Noncurrent Assets	2,966,913	14,925,152	33,706,998	3,125,266	54,724,329
Total Assets	6,812,927	21,313,359	37,613,614	5,611,726	71,351,626
Deferred Outflows of Resources					
Related to pensions	92,776	33,514	73,235	67,056	266,581
Related to other postemployment benefits	22,654	8,183	17,882	16,373	65,092
Total Deferred Outflows of Resources	115,430	41,697	91,117	83,429	331,673
Total Assets and Deferred Outflows of Resources	\$ 6,928,357	\$ 21,355,056	\$ 37,704,731	\$ 5,695,155	\$ 71,683,299

City and Borough of Wrangell, Alaska

Enterprise Funds
Statement of Net Position, continued

June 30, 2024	Major Funds			Nonmajor Funds	Total Enterprise Funds
	Electric Utility	Water Utility	Port		
Liabilities, Deferred Inflows of Resources, and Net Position					
Current Liabilities					
Accounts payable	\$ 14,314	\$ 41,703	\$ 20,279	\$ 98,214	\$ 174,510
Accounts payable- capital related	94,979	690,698	555,161	7,430	1,348,268
Customer utility deposits	113,315	12,120	-	-	125,435
Accrued interest payable	-	(1,941)	-	-	(1,941)
Due to other funds	-	4,522,625	-	-	4,522,625
Unearned revenue	22,465	1,238,623	694,685	9,918	1,965,691
Compensated absences	50,499	13,556	39,634	21,772	125,461
Current portion of interfund loan	-	38,500	-	-	38,500
Current portion of loans	-	12,808	-	1,780	14,588
Total Current Liabilities	295,572	6,568,692	1,309,759	139,114	8,313,137
Long-term Liabilities, net of current portion					
USDA Rural Development loan	-	-	-	76,873	76,873
ADEC loans	-	2,273,267	-	-	2,273,267
Interfund loan	-	269,500	-	-	269,500
Net pension liability	634,829	229,321	501,116	458,835	1,824,101
Total Long-term Liabilities	634,829	2,772,088	501,116	535,708	4,443,741
Total Liabilities	930,401	9,340,780	1,810,875	674,822	12,756,878
Deferred Inflows of Resources					
Related to other postemployment benefits	16,019	5,786	12,645	11,578	46,028
Net Position					
Net investment in capital assets	2,574,135	10,607,804	32,224,855	2,823,944	48,230,738
Restricted for net OPEB benefits	297,799	107,575	235,074	215,239	855,687
Unrestricted	3,110,003	1,293,111	3,421,282	1,969,572	9,793,968
Total Net Position	5,981,937	12,008,490	35,881,211	5,008,755	58,880,393
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 6,928,357	\$ 21,355,056	\$ 37,704,731	\$ 5,695,155	\$ 71,683,299

See accompanying notes to basic financial statements.

City and Borough of Wrangell, Alaska

**Enterprise Funds
Statement of Revenues, Expenses and Changes in Net Position**

Year Ended June 30, 2024	Major Funds				Nonmajor Funds	Total Enterprise Funds
	Electric Utility	Water Utility	Sanitation Utility	Port		
Operating Revenues						
Charges for services	\$ 5,025,899	\$ 994,407		\$ 2,098,107	\$ 1,707,654	\$ 9,826,067
Operating Expenses						
Personnel services	831,440	357,800		652,902	565,976	2,408,118
Commodities	219,638	118,862		176,006	150,794	665,300
Contractual services	136,145	39,134		279,519	179,217	634,015
Intergovernmental	2,877,942	171,843		48,868	383,331	3,481,984
Depreciation	148,111	377,132		2,240,037	346,379	3,111,659
Total Operating Expenses	4,213,276	1,064,771		3,397,332	1,625,697	10,301,076
Income (Loss) from Operations	812,623	(70,364)		(1,299,225)	81,957	(475,009)
Nonoperating Revenues (Expenses)						
Investment income	-	133		-	478	611
Interest expense	-	1,311		-	(1,469)	(158)
Other grant revenue	-	-		605,362	-	605,362
State PERS relief	80,393	2,592		5,667	5,190	93,842
State fisheries business tax	-	-		54,023	-	54,023
Other revenues	84,360	-		-	2,294	86,654
Net Nonoperating Revenues (Expenses)	164,753	4,036		665,052	6,493	840,334
Income (Loss) Before Capital Contributions	977,376	(66,328)		(634,173)	88,450	365,325
Capital contributions	-	6,530,910		-	42,579	6,573,489
Change in Net Position	977,376	6,464,582		(634,173)	131,029	6,938,814
Net Position, beginning, as previously reported	5,004,561	5,543,908	1,440,946	36,515,384	3,436,780	51,941,579
Adjustment, change from major fund to nonmajor fund	-	-	(1,440,946)	-	1,440,946	-
Net Position, beginning, as adjusted	5,004,561	5,543,908	-	36,515,384	4,877,726	51,941,579
Net Position, ending	\$ 5,981,937	\$ 12,008,490	\$ -	\$ 35,881,211	\$ 5,008,755	\$ 58,880,393

See accompanying notes to basic financial statements.

City and Borough of Wrangell, Alaska

Enterprise Funds Statement of Cash Flows

Year Ended June 30, 2024	Major Funds			Nonmajor Funds	Total Enterprise Funds
	Electric Utility	Water Utility	Port		
Cash Flows from (for) Operating Activities					
Receipts from customers and users	\$ 5,128,644	\$ (1,097,282)	\$ 1,997,735	\$ 1,607,607	\$ 7,636,704
Payments for interfund services used	(171,957)	(103,056)	(50,941)	(97,786)	(423,740)
Payments to suppliers	(3,195,201)	(471,900)	(521,217)	(645,640)	(4,833,958)
Payments to employees	(672,645)	(297,992)	(684,646)	(533,372)	(2,188,655)
Net cash flows from (for) operating activities	1,088,841	(1,970,230)	740,931	330,809	190,351
Cash Flows from Noncapital Financing Activities					
State fish taxes received	-	-	54,023	-	54,023
Operating grants	-	612,344	204,391	-	816,735
Interfund payable	-	4,522,625	-	-	4,522,625
Net cash flows from noncapital financing activities	-	5,134,969	258,414	-	5,393,383
Cash Flows from (for) Capital and Related Financing Activities					
Purchase of property, plant and equipment	(1,142,920)	(7,908,354)	(1,168,406)	(77,703)	(10,297,383)
Capital contributions received	-	2,403,355	-	42,579	2,445,934
Issuance of loans	-	2,037,301	-	-	2,037,301
Principal paid on interfund loans	-	(38,500)	-	-	(38,500)
Principal payments on long-term debt	-	(12,618)	-	(1,748)	(14,366)
Interest payments on long-term debt	-	(1,768)	-	(1,498)	(3,266)
Net cash flows for capital and related financing activities	(1,142,920)	(3,520,584)	(1,168,406)	(38,370)	(5,870,280)
Cash Flows from Investing Activities					
Investment income received	-	133	-	477	610
Net Increase (Decrease) in Cash and Investments	(54,079)	(355,712)	(169,061)	292,916	(285,936)
Cash and Investments, beginning	3,193,193	1,588,712	4,198,931	2,024,522	11,005,358
Cash and Investments, ending	\$ 3,139,114	\$ 1,233,000	\$ 4,029,870	\$ 2,317,438	\$ 10,719,422
Reconciliation of Cash and Investments to Statement of Net Position					
Cash and investments	\$ 3,139,114	\$ -	\$ 3,337,962	\$ 2,317,438	\$ 8,794,514
Restricted cash and investments	-	1,233,000	691,908	-	1,924,908
Total Cash and Investments	\$ 3,139,114	\$ 1,233,000	\$ 4,029,870	\$ 2,317,438	\$ 10,719,422

City and Borough of Wrangell, Alaska

Enterprise Funds
Statement of Cash Flows, continued

Year Ended June 30, 2024	Major Funds			Nonmajor Funds	Total Enterprise Funds
	Electric Utility	Water Utility	Port		
Reconciliation of Income (Loss) from Operations to Net Cash Flows from (for) Operating Activities					
Income (loss) from operations	\$ 812,623	\$ (70,364)	\$ (1,299,225)	\$ 81,957	\$ (475,009)
Adjustments to reconcile income (loss) from operations to net cash flows from (for) operating activities:					
Depreciation	148,111	377,132	2,240,037	346,379	3,111,659
Noncash expense - PERS relief	80,393	2,592	5,667	5,190	93,842
Miscellaneous nonoperating revenues	84,360	-	-	2,294	86,654
(Increase) decrease in assets:					
Accounts receivable, net	31,299	(2,089,905)	(31,071)	(94,645)	(2,184,322)
Inventories	22,244	-	-	-	22,244
Net other postemployment benefits asset	795	(3,843)	(4,152)	(35,085)	(42,285)
(Increase) decrease in deferred outflows of resources:					
Related to pensions	10,805	2,470	6,871	(4,561)	15,585
Related to other postemployment benefits	8,884	2,774	6,509	2,655	20,822
Increase (decrease) in liabilities:					
Accounts payable	(1,368)	(143,840)	(36,957)	39,303	(142,862)
Compensated absences	17,744	(14,811)	400	(13,855)	(10,522)
Unearned revenue	(17,224)	-	(69,301)	(7,696)	(94,221)
Customer utility deposits	4,310	(1,784)	-	-	2,526
Net pension liability	(101,322)	(26,421)	(68,195)	14,690	(181,248)
Increase (decrease) in deferred inflows of resources:					
Related to other postemployment benefits	(12,813)	(4,230)	(9,652)	(5,817)	(32,512)
Net Cash Flows from (for) Operating Activities	\$ 1,088,841	\$ (1,970,230)	\$ 740,931	\$ 330,809	\$ 190,351

See accompanying notes to basic financial statements.

Notes to Basic Financial Statements
Year Ended June 30, 2024

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 its operational or financial relationship with the Borough.

The component unit column in the basic financial statements includes 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 administrative office at the address below:

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

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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 unit. 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, pension benefits, and other postemployment benefits are recorded only when due.

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.

The *Secure Rural Schools Special Revenue Fund* accounts for the funding received from U.S. Department of Agriculture through the Schools and Roads - Grants to States program, which is used to fund local public education and maintain streets and roads.

The *Parks and Recreation Special Revenue Fund* accounts for the operation and maintenance of the swimming pool, recreational activities, and parks.

The *Residential Construction Capital Projects Fund* accounts for residential water, sewer, and street projects, which are financed by revenues derived from sales of residential property.

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.

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 maintains 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.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. These prepaid assets do not reflect current available resources; thus, an equivalent portion of fund balance in classified is nonspendable in the governmental fund financial statements. Prepaid items are recorded as expenditure/expenses when consumed rather than when purchased.

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

Leases - Lessor

The Borough has leased to third-parties multiple nonfinancial assets. The Borough recognizes a lease receivable and a deferred inflow of resources in both the government-wide and governmental fund financial statements where applicable.

At the commencement of the lease, the Borough initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the Borough determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts. The Borough uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee. The Borough monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

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.

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	3-10 years

Notes to Basic Financial Statements

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 proprietary 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 effective interest rate method.

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 proprietary fund financial statements, deferred inflows are reported in connection with certain other postemployment benefits related transactions and leases. Those items deferred under modified accrual in the governmental funds as “unavailable for taxes and land sales” 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, net OPEB asset and liability, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and other postemployment benefits expense 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.

Notes to Basic Financial Statements

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.

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.

As previously mentioned, sometimes the Borough will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. 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.

Net Position

For government-wide reporting as well as in proprietary funds, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

- *Net investment in capital assets* consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances of bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.

Notes to Basic Financial Statements

- *Restricted* net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation.
- *Unrestricted* net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

Sometimes the Borough will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Borough’s policy to consider restricted net position to have been depleted before unrestricted net position is applied.

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.

2. Stewardship, Compliance and Accountability

Budgetary Accounting

An operating budget is adopted each fiscal year for the General Fund and most Special Revenue Funds 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.

Notes to Basic Financial Statements

Excess of Expenditures over Appropriations

For the year ended June 30, 2024, expenditures exceeded appropriations in the General Fund for the following functions: General Government by \$459,621, Public Safety by \$924,793, and Community Services by \$114,376.

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 restricts cash for unearned revenue in the Port and Water Utility Enterprise Funds, and the General Fund. In 2020, the Borough received a grant from the State of Alaska for the Meyers Chuck Harbor project. However, the funds were used on the Shoemaker Harbor instead. As a result, the Borough has restricted cash in the amount of \$691,908 in the Port Enterprise fund for use on the Meyers Chuck Harbor project. The Borough also restricted cash in the amount of \$1,233,000 for a federal advance grant in the Water Utility Enterprise Fund for the reservoir bypass project and restricted cash in the amount of \$3,730,630 in the General Fund for unspent bond proceeds remaining at year end June 30, 2024.

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, 2024.

	Pooled Cash and Investments	Permanent Fund Special Revenue Fund	Totals
Bank deposits	\$ 378,654	\$ 629,513	\$ 1,008,167
Investments	24,625,017	9,828,094	34,453,111
Total Cash and Investments	\$ 25,003,671	\$ 10,457,607	\$ 35,461,278

	Government- wide Statement of Net Position
Cash and investments	\$ 29,805,740
Restricted cash and investments	5,655,538
Total Cash and Investments	\$ 35,461,278

Investment Policy

The Borough's pooled investment policy authorizes investments in:

1. Treasury bonds, bills, notes or other general obligation evidence 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;

Notes to Basic Financial Statements

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-term, 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 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.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of a bank failure, the government’s deposits may not be returned to it. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. To limit its exposure to custodial credit risk, Borough policy requires that all deposits and investments be fully insured or collateralized. As of June 30, 2024, the Borough had balances of \$0 not covered by FDIC insurance or a third-party collateralization agreement.

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Notes to Basic Financial Statements

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.

Investment maturities in pooled investments at June 30, 2024 are as follows:

Investment Type	Amount	Investment Maturities (In Years)			
		Less Than 1	1-5	6-10	More than 10
Money market funds	\$ 8,481,162	\$ 8,481,162	\$ -	\$ -	\$ -
Certificates of deposit	3,996,728	487,823	3,508,905	-	-
U.S. Treasuries	1,204,423	293,672	910,751	-	-
Corporate bonds	8,438,462	1,026,900	7,411,562	-	-
U.S. agencies	900,629	14,772	885,857	-	-
Total subject to interest rate risk	23,021,404	\$ 10,304,329	\$ 12,717,075	\$ -	\$ -
Domestic equity funds	532,663				
U.S. fixed income funds	267,585				
International fixed income funds	80,294				
International equity funds	142,114				
Infrastructure funds	67,433				
Real estate funds	38,527				
Fixed Income	312,464				
Alternative funds	120,171				
Commodities funds	42,362				
Total Pooled Investments	\$ 24,625,017				

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Notes to Basic Financial Statements

Pooled investments are classified in the fair value hierarchy as follows at June 30, 2024:

<i>Investment Type</i>	Level 1	Level 2	Level 3	Fair Value
Certificates of deposit	\$ -	\$ 3,996,728	\$ -	\$ 3,996,728
U.S. treasuries	1,204,423	-	-	1,204,423
U.S. agencies	-	900,629	-	900,629
U.S. fixed income funds	267,585	-	-	267,585
International fixed income funds	80,294	-	-	80,294
Domestic equity funds	532,663	-	-	532,663
International equity funds	142,114	-	-	142,114
Infrastructure funds	67,433	-	-	67,433
Real estate funds	38,527	-	-	38,527
Fixed income	312,464	-	-	312,464
Corporate bonds	-	8,438,462	-	8,438,462
Alternative funds	120,171	-	-	120,171
Commodities funds	42,362	-	-	42,362
Total Investments at Fair Value	\$ 2,808,036	\$ 13,335,819	\$ -	16,143,855
Investments at amortized cost - Money market funds				8,481,162
Total Pooled Investments				\$ 24,625,017

The Borough has investments in money market funds that are not held at fair value, but instead are recorded at amortized cost, as of June 30, 2024.

Credit Risk

The Borough’s pooled investments in U.S. Treasuries were rated Aaa by Moody’s. The Borough’s U.S. Agencies were rated as follows by Moody’s: \$863,261 rated Aaa, with the remaining \$37,368 unrated. The Borough’s investments in certificates of deposits, U.S. fixed income funds, domestic fixed income, fixed income, and international fixed income funds were unrated.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of an entity’s investment in a single issuer. Investments issued or explicitly guaranteed by the U.S. government, as well as mutual funds and other pooled investments, are exempted from this requirement.

At June 30, 2024, the Borough did not have any amounts invested with a single issuer in excess of 5 percent of total investments.

Notes to Basic Financial Statements

Investment maturities in Permanent Fund Special Revenue Fund investments at June 30, 2024 are as follows:

<i>Investment Type</i>	Investment Maturities (in Years)				
	Fair Value	Less Than 1	1-5	6-10	More Than 10
Money market funds	\$ 237,040	\$ 237,040	\$ -	\$ -	\$ -
Total subject to interest rate risk	237,040	\$ 237,040	\$ -	\$ -	\$ -
Domestic equity funds	3,683,012				
U.S. fixed income funds	1,850,175				
International fixed income funds	555,177				
International equity funds	982,621				
Infrastructure funds	466,251				
Real estate funds	266,391				
U.S. treasuries	191,727				
Fixed income	471,895				
Alternative funds	830,903				
Commodities funds	292,902				

Total Permanent Fund Investments \$ 9,828,094

In addition to the investments disclosed above, the Permanent Fund Special Revenue Fund holds \$629,513 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 \$10,457,607.

Fair Value Measurement

Permanent Fund investments are classified in the fair value hierarchy as follows at June 30, 2024:

<i>Investment Type</i>	Level 1	Level 2	Level 3	Fair Value
U.S. fixed income funds	\$ 1,850,175	\$ -	\$ -	\$ 1,850,175
International fixed income funds	555,177	-	-	555,177
Domestic equity funds	3,683,012	-	-	3,683,012
International equity funds	982,621	-	-	982,621
Infrastructure funds	466,251	-	-	466,251
Real estate funds	266,391	-	-	266,391
U.S. treasuries	191,727	-	-	191,727
Fixed income	471,895	-	-	471,895
Alternative funds	830,903	-	-	830,903
Commodities funds	292,902	-	-	292,902

Total Investments at Fair Value \$ 9,591,054

Investments at amortized cost -
 Money market funds 237,040

Total Permanent Fund Investments \$ 9,828,094

Notes to Basic Financial Statements

Credit Risk

The Borough’s Permanent Fund investments in fixed income funds and international fixed income funds were unrated.

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, 2024, receivables for the Borough’s individual major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, were as follows:

<i>June 30, 2024</i>	Major Governmental Funds				Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Permanent Fund	Secure Rural Schools	Parks and Recreation		
Property taxes	\$ 105,726	\$ -	\$ -	\$ -	\$ -	105,726
Sales taxes	668,543	-	-	-	167,136	835,679
Accounts	110,400	18,729	-	-	14,274	143,403
Grants	153,446	-	86,203	213,371	-	453,020
Leases	1,040,170	130,530	-	-	-	1,170,700
Accrued interest	148,456	639	-	-	-	149,095
Total receivables	2,226,741	149,898	86,203	213,371	181,410	2,857,623
Less allowance for doubtful accounts	(70)	-	-	-	-	(70)
Net Receivables	\$ 2,226,671	\$ 149,898	\$ 86,203	\$ 213,371	\$ 181,410	\$ 2,857,553

<i>June 30, 2024</i>	Major Enterprise Funds			Nonmajor Enterprise Funds	Total Enterprise Funds
	Electric Utility	Water Utility	Port		
Grants	\$ -	\$ 4,251,919	\$ 400,971	\$ -	\$ 4,652,890
Accounts	485,307	2,136,283	201,909	169,015	2,992,514
Accrued interest	-	5	32	7	44
Total receivables	485,307	6,388,207	602,912	169,022	7,645,448
Less allowance for doubtful accounts	-	-	(34,258)	-	(34,258)
Net Receivables	\$ 485,307	\$ 6,388,207	\$ 568,654	\$ 169,022	\$ 7,611,190

Notes to Basic Financial Statements

5. Leases Receivable

During the current year, the Borough, as lessor, entered into several multiple-year lease agreements to third parties for various nonfinancial assets. The lengths of the lease terms vary, and the Borough used their incremental borrowing rate of 6% when there was no stated interest rate in the lease contracts. The Borough received payments totaling \$175,686 for the fiscal year ended June 30, 2024. The Borough recognized \$132,380 in lease revenue and \$58,906 in interest revenue for the fiscal year ended June 30, 2024. As of June 30, 2024, the Borough's receivable for lease payments was \$1,170,700. The Borough recognized a deferred inflow of resources associated with the leases of \$1,123,647 on June 30, 2024, that will be recognized as revenue over the remainder of the lease terms.

6. Capital Assets

Capital asset activity for the year ended June 30, 2024 was as follows:

Governmental Activities	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
<i>Capital assets not being depreciated:</i>				
Land and land improvements	\$ 3,650,856	\$ -	\$ -	\$ 3,650,856
Construction in progress	1,505,080	3,595,884	(125,042)	4,975,922
Total capital assets not being depreciated	5,155,936	3,595,884	(125,042)	8,626,778
<i>Capital assets being depreciated:</i>				
Infrastructure	23,541,405	9,448	-	23,550,853
Buildings	48,623,687	-	-	48,623,687
Improvements other than buildings	6,834,181	200,666	-	7,034,847
Machinery and equipment	5,526,868	216,395	-	5,743,263
Total capital assets being depreciated	84,526,141	426,509	-	84,952,650
Less accumulated depreciation for:				
Infrastructure	6,749,316	608,594	-	7,357,910
Buildings	40,855,078	668,048	-	41,523,126
Improvements other than buildings	5,239,320	216,680	-	5,456,000
Machinery and equipment	4,239,047	212,361	-	4,451,408
Total accumulated depreciation	57,082,761	1,705,683	-	58,788,444
Total capital assets being depreciated, net	27,443,380	(1,279,174)	-	26,164,206
Governmental Activities Capital Assets, net	\$ 32,599,316	\$ 2,316,710	\$ (125,042)	\$ 34,790,984

City and Borough of Wrangell, Alaska

Item b.

Notes to Basic Financial Statements

Business-type Activities	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
<i>Capital assets not being depreciated:</i>				
Land and land improvements	\$ 959,233	\$ -	\$ -	\$ 959,233
Construction in progress	2,770,079	11,182,784	(1,407,364)	12,545,499
Total capital assets not being depreciated	3,729,312	11,182,784	(1,407,364)	13,504,732
<i>Capital assets being depreciated:</i>				
Buildings	9,514,486	-	-	9,514,486
Improvements other than buildings	91,196,369	1,801,977	-	92,998,346
Machinery and equipment	6,249,610	68,254	-	6,317,864
Total capital assets being depreciated	106,960,465	1,870,231	-	108,830,696
<i>Less accumulated depreciation for:</i>				
Buildings	8,503,573	197,073	-	8,700,646
Improvements other than buildings	53,492,139	2,754,815	-	56,246,954
Machinery and equipment	5,284,323	159,771	-	5,444,094
Total accumulated depreciation	67,280,035	3,111,659	-	70,391,694
Total capital assets being depreciated, net	39,680,430	(1,241,428)	-	38,439,002
Business-type Activity Capital Assets, net	\$ 43,409,742	\$ 9,941,356	\$ (1,407,364)	\$ 51,943,734

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City and Borough of Wrangell, Alaska

Item b.

Notes to Basic Financial Statements

Depreciation expense was charged to the functions as follows for the year ended June 30, 2024:

Governmental Activities

General government	\$ 11,943
Public safety	199,396
Public works	833,871
Parks and recreation	50,473
Community services	319,956
Education	290,044

Total Depreciation Expense - Governmental Activities \$ 1,705,683

Business-type Activities

Electric utility	\$ 148,111
Water utility	377,132
Sanitation utility	118,969
Port	2,240,037
Sewer utility	227,410

Total Depreciation Expense - Business-type Activities \$ 3,111,659

7. Interfund Balances and Transfers

A schedule of interfund balances and transfers for the year ended June 30, 2024, follows:

Interfund Loans

Due to General Fund from:	
Water Utility Enterprise Fund for long-term capital advances	\$ 308,000

Due From Other Funds

Due to General Fund from:	
Nonmajor governmental funds to cover operating costs	\$ 167,137
Water Utility Enterprise Fund to cover operating costs	4,522,625

Total due from other funds to the General Fund \$ 4,689,762

Transfers

From Secure Schools Special Revenue Fund to:	
Nonmajor governmental funds to cover debt service costs	\$ 247,625

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Notes to Basic Financial Statements

8. Long-term Liabilities

The following is a summary of long-term liability transactions of the Borough for the year ended June 30, 2024:

Governmental Activities	Balance July 1, 2023	Additions	Retired	Balance June 30, 2024	Due Within One Year
\$3,100,000 General Obligation bonds due in semi-annual installments of \$95,000 to \$240,000 through 2042, plus interest at 5%	\$ 3,100,000	\$ -	\$ 95,000	\$ 3,005,000	\$ 95,000
Unamortized premium on bonds	429,850	-	36,367	393,483	-
GO bonds, including premium	3,529,850	-	131,367	3,398,483	95,000
Compensated absences	309,272	177,830	141,015	346,087	346,087
Net pension liability	4,305,641	91,807	-	4,397,448	-
Total Governmental Activities	\$ 8,144,763	\$ 269,637	\$ 272,382	\$ 8,142,018	\$ 441,087

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

On February 15, 2023 the Borough issued general obligation bonds to finance major renovations of the schools and other related capital improvements. The bonds were issued in the amount of \$3,100,000 and at a premium of \$429,850. Interest rate is 5% and payment are made semiannually. During the year ended June 30, 2024, principal and interest payments were made in the amounts of \$95,000 and \$152,625, respectively.

Annual debt service requirements to maturity for the bonds as follows:

Governmental Activities			
Year Ending June 30,	Principal	Interest	Total
2025	\$ 95,000	\$ 147,875	\$ 242,875
2026	100,000	143,000	243,000
2027	105,000	137,875	242,875
2028	115,000	132,375	247,375
2029	120,000	126,500	246,500
2030-2034	695,000	534,375	1,229,375
2035-2039	885,000	337,375	1,222,375
2040-2043	890,000	92,000	982,000
	\$ 3,005,000	\$ 1,651,375	\$ 4,656,375

City and Borough of Wrangell, Alaska

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Notes to Basic Financial Statements

Business-type Activities	Balance July 1, 2023	Additions	Retired	Balance June 30, 2024	Due Within One Year
Loans Payable from Direct Borrowings:					
\$91,000 USDA Sewer loan due in semi-annual installments of \$1,623 including interest at 1.875% through 2057	\$ 80,401	\$ -	\$ 1,748	\$ 78,653	\$ 1,780
\$57,251 ADEC Water Utility loan due in annual installments of \$2,667 to \$3,334, including interest of 1.5% through 2038	44,486	-	2,666	41,820	2,707
\$542,249 ADEC Water Utility loan due in annual installments of \$10,101 to \$13,207, including interest of 1.5% through 2041	216,906	-	9,952	206,954	10,101
\$3,821,000 (maximum) ADEC Water Utility loan, repayment not yet established; plus interest at 1.725%	-	1,697,063	-	1,697,063	-
\$5,782,000 (maximum) ADEC Water Utility loan, repayment not yet established; plus interest at .5%	-	340,238	-	340,238	-
Total direct borrowings	341,793	2,037,301	14,366	2,364,728	14,588
Compensated absences	135,983	79,949	90,471	125,461	125,461
Net pension liability	2,005,349	-	181,248	1,824,101	-
Total Business-type Activities	\$ 2,483,125	\$ 2,117,250	\$ 286,085	\$ 4,314,290	\$ 140,049

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City and Borough of Wrangell, Alaska

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Notes to Basic Financial Statements

Annual debt service requirements to maturity for the loans payable from direct borrowings, follow:

Business-type Activities <i>Year Ending June 30,</i>	Loans Payable from Direct Borrowings		
	Principal	Interest	Total
2025	\$ 14,587	\$ 5,198	\$ 19,785
2026	14,812	4,973	19,785
2027	15,042	4,743	19,785
2028	15,274	4,511	19,785
2029	15,510	4,275	19,785
2030-2034	81,228	17,696	98,924
2035-2039	84,380	11,210	95,590
2040-2044	50,680	5,166	55,846
2045-2049	13,418	2,812	16,230
2050-2054	14,731	1,499	16,230
2055-2057	7,765	218	7,983
	\$ 327,427	\$ 62,301	\$ 389,728

Not included in the table above is \$2,037,301 of outstanding ADEC loans whose repayment terms have not yet been established.

9. 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	\$ 35,109,324	\$ 48,230,738	\$ 83,340,062
Restricted:			
OPEB benefits	2,062,844	855,687	2,918,531
Schools	861,031	-	861,031
Economic stability	10,491,908	-	10,491,908
Schools and roads	1,490,737	-	1,490,737
Total restricted	14,906,520	855,687	15,762,207
Unrestricted	9,789,822	9,793,968	19,583,790
Total Net Position	\$ 59,805,666	\$ 58,880,393	\$ 118,686,059

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Notes to Basic Financial Statements

10. 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, 2024:

	Major Governmental Funds						Totals
	General	Permanent Fund Special Revenue	Secure Rural Schools Special Revenue	Parks and Recreation Special Revenue	Residential Construction Capital Projects	Nonmajor Funds	
Nonspendable:							
Interfund loans	\$ 308,000	\$ -	\$ -	\$ -	\$ -	\$ -	308,000
Prepaid items	483	-	-	-	-	-	483
Inventory	-	-	-	-	-	69,676	69,676
Total nonspendable	308,483	-	-	-	-	69,676	378,159
Restricted:							
Unspent bond proceeds	3,730,630	-	-	-	-	-	3,730,630
Economic stability	-	10,491,908	-	-	-	-	10,491,908
Schools and roads	-	-	1,490,737	-	-	-	1,490,737
School projects	-	-	-	-	-	861,031	861,031
Total restricted	3,730,630	10,491,908	1,490,737	-	-	861,031	16,574,306
Committed:							
Community services	-	-	-	-	-	500,993	500,993
Schools and roads	-	-	-	274,141	-	-	274,141
Land development	-	-	-	-	-	1,722,477	1,722,477
Total committed	-	-	-	274,141	-	2,223,470	2,497,611
Assigned - Projects	-	-	-	-	819,941	127,570	947,511
Unassigned	10,157,535	-	-	-	-	(180,211)	9,977,324
Total Fund Balances	\$ 14,196,648	\$ 10,491,908	\$ 1,490,737	\$ 274,141	\$ 819,941	\$ 3,101,536	\$ 30,374,911

11. Municipal Landfill Closure and Post-closure Liability

On January 15, 1998, the Borough entered into an agreement with a 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.

Notes to Basic Financial Statements

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.

12. Restrictions of Sales Tax Revenues

According to section 5.08.070 of the Wrangell Municipal Code, 20% of the total amount of sales tax collected shall be used for any of the following purposes: (1) to pay principal and interest for any bond indebtedness relating to education and health of the Borough; and (2) to fund the Wrangell Public School District, and improve or maintain school facilities.

The remaining 80% of the total amount of sales tax collected shall be used for any General Fund purpose for which moneys of the Borough may be disbursed for any purpose.

13. School Support

The Borough provided \$1,600,000 in National Forest Receipts funding and sales tax to the School District for the year ended June 30, 2024. Support provided to the School District does not include debt service payments on school facilities or capital expenditures.

14. Pension and Other Postemployment Benefits Plans***(a) Defined Benefit (DB) Pension Plan******General Information About the Plan***

The Borough 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 an annual comprehensive financial report that includes financial statements and other required supplemental information. That report is available via the internet at <https://drb.alaska.gov/docs/reports/#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. Peace/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.

Notes to Basic Financial Statements

Historical Context and Special Funding Situation

In April 2008, the Alaska Legislature passed legislation converting the previously existing PERS plan from a DB agent-multiple-employer plan to a DB 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 (ARM 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.

The Borough 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 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 DC plan. Contributions derived from the DC employee payroll is 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.

State 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 funds 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.

Notes to Basic Financial Statements

Contribution rates for the year ended June 30, 2024 were determined in the June 30, 2022 actuarial valuations. The Borough’s contribution rates for the 2024 fiscal year were as follows:

	ARM Board Adopted Rate	State Contribution Rate
Defined benefit plans - Pension	18.47%	3.10%
Defined contribution - Pension	6.63%	-%
Total Contribution Rates	25.10%	3.10%

Alaska Statue 39.35.255(a) capped the employer rate at 22% with the State of Alaska making a nonemployer contribution for the difference between actuarially required contribution and the cap. For the fiscal year, the employer rate is 22.00% for pension and 0.00% for ARHCT. The contribution requirements for the Borough are established and may be amended by the ARMB. Additionally, there is a Defined Benefit Unfunded Liability (DBUL) amount levied against the DCR Plan payroll. The DBUL amount is computed as the difference between (a) amount calculated for the statutory employer contribution rate of 22.00% on eligible salary less (b) total of the employer contribution for (1) defined contribution employer matching amount, (2) major medical, (3) occupational death and disability, and (4) health reimbursement arrangement. The difference is deposited based on an actuarial allocation into the defined benefit plan’s pension and healthcare funds.

In 2024, the Borough was credited with the following contributions to the pension plan:

	Measurement Period July 1, 2022 to June 30, 2023	Borough Fiscal Year July 1, 2023 to June 30, 2024
Employer contributions (including DBUL)	\$ 707,567	\$ 746,850
Nonemployer contributions (on-behalf)	112,525	126,081
Total Contributions	\$ 820,092	\$ 872,931

In addition, employee contributions to the Plan totaled \$75,802 during the Borough’s fiscal year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, the Borough reported a liability for its proportionate share of the net pension liability (NPL) that reflected a reduction for State pension support provided to the Borough. The amount recognized by the Borough for its proportional share, the related State proportion, and the total portion of the net pension liability that was associated with the Borough were as follows:

Borough proportionate share of NPL	\$ 6,221,549
State’s proportionate share of NPL associated with the Borough	2,076,048
Total Net Pension Liability	\$ 8,297,597

Notes to Basic Financial Statements

The total pension liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 to calculate the net pension liability as of that date. The Borough’s proportion of the net pension liability was based on a projection of the Borough’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, 2023 measurement date, the Borough’s proportion was 0.11999 percent, which was a decrease of 0.00383 from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the Borough recognized pension expense of \$1,637,404 and on-behalf revenue of \$228,493 for support provided by the State. At June 30, 2024, the Borough 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
Net difference between projected and actual earnings on pension plan investments	\$ 162,392	\$ -
Borough contributions subsequent to the measurement date	746,850	-
Total Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions	\$ 909,242	\$ -

The \$746,850 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 ending June 30, 2025. 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,

2025	\$ (61,590)
2026	(136,215)
2027	368,506
2028	(8,309)
Total Amortization	\$ 162,392

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Notes to Basic Financial Statements

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2022, using the actuarial assumptions listed below, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2023:

Actuarial cost method	Entry Age Normal
Amortization method	Unfunded Accrued Actuarial Liability, level percent of pay basis
Inflation	2.50% per year
Salary increases	For peace officers/firefighters, increases range from 8.50% to 3.85% based on service. For all others, increases range from 6.75% to 2.85% based on service.
Allocation methodology	Amounts for the June 30, 2023 measurement date 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 Plan for the fiscal years 2024 to 2039. The liability is expected to go to zero at 2039.
Investment rate of return	7.25%, net of pension plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.75%.
Mortality Peace officer/firefighter	Pre-commencement mortality rates were based on the Pub-2010 Safety Employee table, amount-weighted, and projected with MP-2021 generational improvement. Deaths are assumed to result from occupational causes 70% of the time. Post-commencement mortality rates for healthy retirees were based on the Pub-2010 Safety Retiree table, amount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for disabled retirees were based on the Pub-2010 Safety Disabled Retiree table, amount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for beneficiaries were based on the Pub-2010 Contingent Survivor table, amount-weighted, and projected with MP-2021 generational improvement. These rates are applied only after the death of the original member.
All others	Pre-commencement mortality rates were based on the Pub-2010 General Employee table, amount-weighted, and projected with MP-2021 generational improvement. Deaths are assumed to result from occupational causes 35% of the time. Post-commencement mortality rates for healthy retirees were based on 98% of male and 106% of female rates of the Pub-2010 General Retiree table, amount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree table, amount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for beneficiaries were based on 102% of male and 108% of female rates of the Pub-2010 Contingent Survivor table, amount-weighted, and projected with MP-2021 generational improvement. These rates are applied only after the death of the original member.

Notes to Basic Financial Statements

The total pension liability was determined by an actuarial valuation as of June 30, 2022, rolled forward to the measurement date of June 30, 2023. The actuarial assumptions used in the June 30, 2022 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021, resulting in changes in actuarial assumptions effective for the June 30, 2022 actuarial valuation, which were adopted by the Board to better reflect expected future experience.

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, excluding the inflation component of 2.82%, for each major asset class included in the pension plan’s target asset allocation as of June 30, 2023 are summarized in the following table:

Asset Class	Target Allocation	Range	Long-Term Expected Real Rate of Return
Domestic equity	27%	+/- 6%	6.17 %
Global equity (non-U.S.)	18%	+/- 4%	6.55 %
Aggregate bonds	19%	+/- 10%	1.63 %
Multi-asset	8%	+/- 4%	- %
Real assets	14%	+/- 7%	4.87 %
Private equity	14%	+/- 7%	11.57 %
Cash equivalents	-%	-%	0.49 %

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. 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.

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Notes to Basic Financial Statements

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the Borough’s proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the Borough’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 (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Borough’s proportionate share of the net pension liability	0.11999%	\$ 8,352,413	\$ 6,221,549	\$ 4,421,599

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued PERS financial report.

(b) Defined Contribution (DC) Pension Plan

Employees hired after July 1, 2006 participate in PERS Tier IV, a DC plan. This Plan is administered by the State of Alaska, Department of Administration in conjunction with the DB 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 annual comprehensive financial report for PERS, and at the following website, as noted above. <https://drb.alaska.gov/docs/reports/#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 Borough 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, 2024 to cover a portion of the Borough’s employer match contributions. For the year ended June 30, 2024, forfeitures reduced pension expense by \$62.

Employee Contribution Rate

Employees are required to contribute 8% of their annual covered salary. This amount goes directly to the individual’s account.

Notes to Basic Financial Statements

Employer Contribution Rate

For the year ended June 30, 2024, the Borough was required to contribute 5% of covered salary into the Plan.

The Borough and employee contributions to PERS for pensions for the year ended June 30, 2024 were \$280,406 and \$175,254, respectively. The Borough contribution amount was recognized as pension expense/expenditures.

(c) Defined Benefit OPEB Plans

As part of its participation in PERS, the Borough 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, a healthcare trust fund, provides major medical coverage to retirees of the DB plan. The ARHCT is self-funded and self-insured. The ARHCT was closed to all new members effective July 1, 2006. Benefits vary by Tier level. The RMP provides major medical coverage to retirees of the PERS DC Plan (Tier IV). The RMP is self-insured. Members are not eligible to use the Plan until they have at least 10 years of service and are Medicare age eligible. 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 annual comprehensive financial report for PERS, at the following website <https://drb.alaska.gov/docs/reports/#pers>.

Employer Contribution Rate

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, 2024 were as follows:

	Other	Peace/Fire
Retiree Medical Plan	1.01%	1.01%
Occupational Death and Disability	0.30%	0.68%
Total Contribution Rates	1.31%	1.69%

In 2024, the Borough was credited with the following contributions to the OPEB plans:

	Measurement Period July 1, 2022 to June 30, 2023	Borough Fiscal Year July 1, 2023 to June 30, 2024
Employer contributions - RMP	\$ 30,566	\$ 35,401
Employer contributions - ODD	6,697	12,880
Total Contributions	\$ 37,263	\$ 48,281

Notes to Basic Financial Statements

OPEB Liabilities, OPEB Asset, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Plans

At June 30, 2024, the Borough reported an asset for its proportionate share of the net OPEB asset (NOA) that reflected a reduction for State OPEB support provided to the Borough. The amount recognized by the Borough for its proportional share, the related State proportion, and the total were as follows:

Borough's proportionate share of NOA - ARHCT	\$ 2,753,937
Borough's proportionate share of NOA - RMP	77,394
Borough's proportionate share of NOA - ODD	87,200
Total Borough's Proportionate Share of Net OPEB Asset	\$ 2, 918,531
State's proportionate share of the ARHCT NOA associated with the Borough	927,903
Total Net OPEB Asset	\$ 3,846,434

The total OPEB liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 and adjusted to reflect updated assumptions to calculate the net OPEB assets as of that date. The Borough's proportion of the net OPEB assets was based on a projection of the Borough's long-term share of contributions to the OPEB plans relative to the projected contributions of all participating entities, actuarially determined.

	June 30, 2022 Measurement Date Employer Proportion	June 30, 2023 Measurement Date Employer Proportion	Change
Borough's proportionate share of the net OPEB assets:			
ARHCT	0.12301%	0.11969%	(0.00332)%
RMP	0.16869%	0.16299%	(0.00570)%
ODD	0.18454%	0.16997%	(0.01457)%

For the year ended June 30, 2024, the Borough recognized OPEB expense (benefit) of \$(458,368). Of this amount, \$(158,129) was recorded as on-behalf revenue and expense for support provided by the ARHCT plan. OPEB expense (benefit) and on-behalf revenue is listed by plan in the table below:

<i>Plan</i>	OPEB Expense /benefit)	On-behalf Revenue
ARHCT	\$ (513,771)	\$ (158,129)
RMP	45,494	-
ODD	9,909	-
Total	\$ (458,368)	\$ (158,129)

Notes to Basic Financial Statements

At June 30, 2024, the Borough reported deferred outflows of resources and deferred inflows of resources related to OPEB plans from the following sources:

<i>Deferred Outflows of Resources</i>	ARHCT	RMP	ODD	Total
Difference between expected and actual experience	\$ 5,718	\$ 2,359	\$ -	\$ 8,077
Changes in assumptions	-	8,322	-	8,322
Net difference between projected and actual investment earnings	125,346	6,485	2,013	133,844
Changes in proportion and differences between Borough contributions and proportionate share of contributions	10,742	4,025	8,720	23,487
Borough contributions subsequent to the measurement date	-	35,401	12,880	48,281
Total Deferred Outflows of Resources Related to OPEB Plans	\$ 141,806	\$ 56,592	\$ 23,613	\$ 222,011

<i>Deferred Inflows of Resources</i>	ARHCT	RMP	ODD	Total
Difference between expected and actual experience	\$ -	\$ (2,498)	\$ (24,501)	\$ (26,999)
Changes in assumptions	(50,679)	(62,935)	(363)	(113,977)
Changes in proportion and differences between Borough contributions and proportionate share of contributions	-	(2,954)	(13,058)	(16,012)
Total Deferred Inflows of Resources Related to OPEB Plans	\$ (50,679)	\$ (68,387)	\$ (37,922)	\$ (156,988)

Amounts reported as deferred outflows of resources related to OPEB plans resulting from Borough contributions subsequent to the measurement date will be recognized as an increase in the net OPEB assets in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<i>Year Ending June 30,</i>	ARHCT	RMP	ODD	Total
2025	\$ (88,748)	\$ (9,600)	\$ (6,624)	\$ (104,972)
2026	(113,227)	(10,847)	(7,025)	(131,099)
2027	300,776	190	(3,720)	297,246
2028	(7,674)	(11,494)	(4,476)	(23,644)
2029	-	(8,468)	(3,056)	(11,524)
Thereafter	-	(6,977)	(2,288)	(9,265)
Total Amortization	\$ 91,127	\$ (47,196)	\$ (27,189)	\$ 16,742

Notes to Basic Financial Statements

Actuarial Assumptions

The total OPEB liability for each plan for the measurement period ended June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement, and rolled forward to the measurement date of June 30, 2023:

Actuarial cost method	Entry Age Normal
Amortization method	Unfunded Accrued Actuarial Liability, level percent of pay basis
Inflation	2.50% per year
Salary increases	For peace officers/firefighters, increases range from 8.50% to 3.85% based on service. For all others, increases range from 6.75% to 2.85% based on service.
Allocation methodology	Amounts for the June 30, 2023 measurement date 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 to the Plan for fiscal years 2024 to 2039.
Investment rate of return	7.25%, net of postemployment healthcare plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.75%.
Healthcare cost trend rates (ARHCT and RMP Plans)	Pre-65 medical: 6.7% grading down to 4.5% Post-65 medical: 5.5% grading down to 4.5% Prescription drug: 7.2% grading down to 4.5% Rx/EGWP: 7.2% grading down to 4.5% Initial trend rates are from FY 2024 Ultimate trend rates reached in FY 2050
Mortality Peace officer/firefighter (ARHCT and RMP Plans)	Pre-commencement mortality rates were based on the Pub-2010 Safety Employee table, headcount-weighted, and projected with MP-2021 generational improvement. Deaths are assumed to result from occupation causes 70% of the time. Post-commencement mortality rates for healthy retirees were based on the Pub-2010 Safety Retiree table, headcount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for disabled retirees were based on the Pub-2010 Safety Disabled Retiree table, headcount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for beneficiaries were based on the Pub-2010 Contingent Survivor table, headcount-weighted, and projected with MP-2021 generational improvement. These rates are applied only after the death of the original member.
(ODD Plan)	Pre-commencement mortality rates were based on the Pub-2010 Safety Employee table, amount-weighted, and projected with MP-2021 generational improvement. Deaths are assumed to result from occupational causes 70% of the time. Post-commencement mortality rates for healthy retirees were based on the Pub-2010

Notes to Basic Financial Statements

	<p>Safety Retiree table, amount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for disabled retirees were based on the Pub-2010 Safety Disabled Retiree table, amount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for beneficiaries were based on the Pub-2010 Contingent Survivor table, amount-weighted, and projected with MP-2021 generational improvement. These rates are applied only after the death of the original member.</p>
<p>All others (ARHCT and RMP Plans)</p>	<p>Pre-commencement mortality rates were based on the Pub-2010 General Employee table, headcount-weighted, and projected with MP-2021 generational improvement. Deaths are assumed to result from occupational causes 35% of the time. Post-commencement mortality rates for healthy retirees were based on 101% of male and 110% of female rates of the Pub-2010 General Retiree table, headcount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree table, headcount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for beneficiaries were based on 101% of male and 108% of female rates of the Pub-2010 Contingent Survivor table, headcount-weighted, and projected with MP-2021 generational improvement. These rates are applied only after the death of the original member.</p>
<p>(ODD Plan)</p>	<p>Pre-commencement mortality rates were based on the Pub-2010 General Employee table, amount-weighted, and projected with MP-2021 generational improvement. Deaths are assumed to result from occupational causes 35% of the time. Post-commencement mortality rates for healthy retirees were based on 98% of male and 106% of female rates of the Pub-2010 General Retiree table, amount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree table, amount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for beneficiaries were based on 102% of male and 108% of female rates of the Pub-2010 Contingent Survivor table, amount-weighted, and projected with MP-2021 generational improvement. These rates are applied only after the death of the original member.</p>
<p>Participation (ARHCT)</p>	<p>100% system paid of members and their spouses are assumed to elect the healthcare benefits paid as soon as they are eligible.</p>
<p>Peace officer/firefighter</p>	<p>20% of nonsystem paid members and their spouses are assumed to elect the healthcare benefits as soon as they are eligible.</p>
<p>All others</p>	<p>25% of nonsystem paid members and their spouses are assumed to elect the healthcare benefits as soon as they are eligible.</p>

Notes to Basic Financial Statements

The total OPEB liability for each plan was determined by actuarial valuations as of June 30, 2022, rolled forward to the measurement date of June 30, 2023. The actuarial assumptions used in the June 30, 2022 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021, resulting in changes in actuarial assumptions effective for the June 30, 2022 actuarial valuation, which were adopted by the Board to better reflect the expected future experience. For the ARHCT and RMP plans, the per capita claims costs were updated to reflect recent experience for the June 30, 2022 actuarial valuation.

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 OPEB 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, excluding the inflation component of 2.82% for each major asset class included in the OPEB plan’s target asset allocation as of June 30, 2023 are summarized in the following table:

Asset Class	Target Allocation	Range	Long-Term Expected Real Rate of Return
Domestic equity	27%	+/- 6%	6.17%
Global equity (non-U.S.)	18%	+/- 4%	6.55%
Aggregate bonds	19%	+/- 10%	1.63%
Multi-asset	8%	+/- 4%	-%
Real assets	14%	+/- 7%	4.87%
Private equity	14%	+/- 7%	11.57%
Cash equivalents	-%	-%	0.49%

Discount Rate

The discount rate used to measure the total OPEB liability for each plan as of June 30, 2023 was 7.25%. 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 for 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 OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability for each plan.

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Notes to Basic Financial Statements

Sensitivity of the Net OPEB Assets to Changes in the Discount Rate

The following presents the Borough’s proportionate share of the net OPEB asset calculated using the discount rate of 7.25%, as well as what the Borough’s proportionate share of the respective plan’s net OPEB asset 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 (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Borough’s proportionate share of the net OPEB asset (liability):				
ARHCT	0.11969%	\$ 1,830,524	\$ 2,753,937	\$ 3,529,655
RMP	0.16299%	\$ 2,689	\$ 77,394	\$ 134,462
ODD	0.16997%	\$ 81,933	\$ 87,200	\$ 91,300

Sensitivity of the Net OPEB Assets to Changes in the Healthcare Cost Trend Rates

The following presents the Borough’s proportionate share of the net OPEB asset calculated using the healthcare cost trend rates as summarized in the 2022 actuarial valuation reports as well as what the Borough’s proportionate share of the respective plan’s net OPEB asset (liability) 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
Borough’s proportionate share of the net OPEB asset (liability):				
ARHCT	0.11969%	\$ 3,618,386	\$ 2,753,937	\$ 1,724,615
RMP	0.16299%	\$ 142,120	\$ 77,394	\$ (9,548)
ODD	0.16997%	\$ n/a	\$ n/a	\$ n/a

OPEB Plan Fiduciary Net Position

Detailed information about each OPEB plan’s fiduciary net position is available in the separately issued PERS financial report.

(d) Defined Contribution OPEB Plans

PERS DC Pension Plan participants (PERS Tier IV) also participate in the Health Reimbursement Arrangement Plan (HRA Plan). The HRA Plan allows for medical care expense 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.

Notes to Basic Financial Statements

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, 2023, for actual remittance, this amount is calculated as a flat rate for each full-time or part-time employee per pay period and approximates \$2,303 per year for each full-time employee, and \$1.48 per hour for part-time employees.

Annual Postemployment Healthcare Cost

In fiscal year 2023, the Borough contributed \$114,132 in DC OPEB costs. This amount has been recognized as expense/expenditures.

15. 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. Barring the mill property prospective purchasers agreement, and the UST Pollution Insurance for the Hospital, The Borough has no other 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, 2024. Coverage limits and the deductibles on the policies have stayed relatively constant for the last several years.

16. 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.

17. Subsequent Events

In preparing these financial statements, the Borough has evaluated all other events and transactions for potential recognition or disclosure through March 31, 2025, the date the financial statements were issued.

18. Related Party Transactions

In the normal course of business, the Borough may contract for goods or services from vendors whose shareholders, officers, or employees may also be associated with the Borough as an official,

Notes to Basic Financial Statements

assembly member, or employee. The Borough made payments to Southeast Alaska Power Agency for power purchases during 2024 which were in aggregate \$2,874,179.

19. New Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued several new accounting standards with upcoming implementation dates. The following new accounting standards were implemented by the Borough for 2024 reporting:

GASB Statement No. 99 - *Omnibus 2022* - Provisions of this Statement address requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, classification of certain provisions in Statement No. 34, as amended, and terminology updates related to Statement No. 53 and Statement No. 63, which are effective upon issuance. The effective date for the provisions of this Statement related to leases, PPPs, and SBITAs are to be implemented for year-end June 30, 2023. The effective date for the provisions of this Statement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement No. 53, are to be implemented for year-end June 30, 2024. The Borough evaluated the impacts of GASB Statement 99 and determined there to be no impacts to the Borough's financial statements for the current fiscal year.

GASB Statement No. 100 - *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62* - Effective for year-end June 30, 2024. Earlier application is encouraged. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The Borough evaluated the impacts of GASB Statement 100 and determined that the provisions for changes within the financial reporting entity were applicable for changes in major funds. Detail are presented in Note 20.

The GASB has issued new accounting standards with upcoming implementation dates. Management has not fully evaluated the potential effects of these statements, and actual impacts have not yet been determined. The statements are as follows:

GASB Statement No. 101 - *Compensated Absences* - Effective for year-end June 30, 2025. Earlier application is encouraged. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

GASB Statement No. 102 - *Certain Risk Disclosures* - Effective for year-end June 30, 2025. Earlier application is encouraged. The objective of this Statement is to provide users of the government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact.

GASB Statement No. 103 - *Financial Reporting Model Improvements* - Effective for year-end June 30, 2026. Earlier application is encouraged. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

Notes to Basic Financial Statements

GASB Statement No. 104 - Disclosure of Certain Capital Assets - Effective for year-end June 30, 2026. Earlier application is encouraged. The objective of this Statement is to provide users of governmental financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. The disclosure requirements will improve consistency and comparability between governments.

20. Changes within the Financial Reporting Entity

For the year ended June 30, 2024, the Borough had changes with the financial reporting entity as defined by GASB Statement No. 100, Accounting Changes and Error Corrections. The nature of the changes were as follows:

The Residential Construction Capital Projects Fund is now classified as a major fund. For the year ended June 30, 2023, the fund was classified as a nonmajor fund.

The Sanitation Enterprise Fund is now classified as a nonmajor fund. For the year ended June 30, 2023, the fund was classified as a major fund.

The changes with the financial reporting entity resulted in adjustments to the beginning fund balance and net position as follows:

	6/30/2023 As Previously Reported	Changes within the Financial Reporting Entity	6/30/2023
Governmental Funds			
General Fund	\$ 13,020,948	\$ -	\$ 13,020,948
Permanent Fund Special Revenue Fund	9,492,682	-	9,492,682
Secure Rural Schools Special Revenue Fund	1,847,432	-	1,847,432
Parks and Recreation Special Revenue Fund	1,285,657	-	1,285,657
Residential Construction Capital Project Fund	-	2,492,931	2,492,931
Nonmajor Funds	5,887,982	(2,492,931)	3,395,051
Total Governmental Funds	\$ 31,534,701	\$ -	\$ 31,534,701

	6/30/2023 As Previously Reported	Changes within the Financial Reporting Entity	6/30/2023
Enterprise Funds			
Electric Utility Fund	\$ 5,004,561	\$ -	\$ 5,004,561
Water Utility Fund	5,543,908	-	5,543,908
Sanitation Utility Fund	1,440,946	(1,440,946)	-
Port Fund	36,515,384	-	36,515,384
Nonmajor Funds	3,436,780	1,440,946	4,877,726
Total Enterprise Funds	\$ 51,941,579	\$ -	\$ 51,941,579

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, 2024</i>	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Taxes:				
Real property taxes	\$ 2,094,944	\$ 2,094,944	\$ 2,041,410	\$ (53,534)
Property tax penalties and interest	10,000	10,000	35,724	25,724
Payments in lieu of taxes	495,000	495,000	520,852	25,852
Marijuana taxes	5,000	5,000	600	(4,400)
Sales taxes	2,800,000	3,500,000	3,023,707	(476,293)
Total taxes	5,404,944	6,104,944	5,622,293	(482,651)
Intergovernmental:				
State of Alaska:				
Jail contract	567,833	567,833	663,091	95,258
Community assistance	375,223	375,223	401,928	26,705
Library grants	28,654	27,750	21,251	(6,499)
State PERS relief	200,000	200,000	79,198	(120,802)
Other grant revenue	-	55,656	1,000	(54,656)
Total State of Alaska	1,171,710	1,226,462	1,166,468	(59,994)
Federal government - ARPA grant revenue - General Fund portion	-	-	3,000	3,000
Total intergovernmental	1,171,710	1,226,462	1,169,468	(56,994)
Charges for services:				
Cemetery services	4,650	4,650	3,830	(820)
DMV services	75,000	-	97,956	97,956
Police services	2,000	-	2,478	2,478
911 surcharge	48,000	45,000	48,960	3,960
Total charges for services	129,650	49,650	153,224	103,574
Sales and leases:				
Court rental	62,400	62,400	56,031	(6,369)
Tideland leases	42,222	42,222	50,080	7,858
Material sales	1,000	-	5,534	5,534
Cemetery plot sales	-	-	1,511	1,511
Total sales and leases	105,622	104,622	113,156	8,534
Fines and forfeitures	10,000	10,000	11,894	1,894
Investment income	448,723	448,723	1,524,635	1,075,912
Other revenues:				
Licenses and permits	1,800	1,800	5,664	3,864
Copies	-	-	10	10
Donations	6,500	6,500	275	(6,225)
Miscellaneous	3,000	100,000	50,047	(49,953)
Total other revenues	11,300	108,300	55,996	(52,304)
Total Revenues	7,281,949	8,052,701	8,650,666	597,965

City and Borough of Wrangell, Alaska
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual, continued

<i>Year Ended June 30, 2024</i>	Original Budget	Final Budget	Actual	Variance with Final Budget
Expenditures				
General government:				
Administration	\$ 559,246	\$ 470,980	\$ 392,597	\$ 78,383
Clerk and Assembly	241,069	232,169	271,169	(39,000)
Finance	786,777	777,529	1,276,533	(499,004)
Total general government	1,587,092	1,480,678	1,940,299	(459,621)
Public safety:				
Fire	1,105,115	382,008	1,246,154	(864,146)
Police	1,240,708	1,247,627	1,313,667	(66,040)
Corrections and dispatch	435,161	452,728	516,536	(63,808)
Building	243,395	270,449	201,248	69,201
Total public safety	3,024,379	2,352,812	3,277,605	(924,793)
Public works:				
General	514,563	816,649	482,233	334,416
Garage	57,130	110,353	290,312	(179,959)
Streets	429,951	511,306	435,043	76,263
Capital facilities	439,431	315,607	370,737	(55,130)
Total public works	1,441,075	1,753,915	1,578,325	175,590
Community services:				
Cemetery	2,120	5,109	5,768	(659)
Economic development and planning	214,491	248,381	250,026	(1,645)
Community organization	42,222	23,500	43,045	(19,545)
Library	242,121	287,371	379,898	(92,527)
Total community services	500,954	564,361	678,737	(114,376)
Total Expenditures	6,553,500	6,151,766	7,474,966	(1,323,200)
Net Change in Fund Balance	\$ 728,449	\$ 1,900,935	1,175,700	\$ 1,323,200
Fund Balance, beginning			13,020,948	
Fund Balance, ending			\$ 14,196,648	

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, 2024</i>	Original and Final Budget	Actual	Variance with Budget
Revenues			
Investment income	\$ 850,000	\$ 912,948	\$ 62,948
Sales and leases	32,890	24,071	(8,819)
Land sales and improvements	63,800	63,800	-
Total Revenues	946,690	1,000,819	54,129
Expenditures			
General government - commodities	-	1,593	(1,593)
Net Change in Fund Balance	<u>\$ 946,690</u>	999,226	<u>\$ 52,536</u>
Fund Balance, beginning		<u>9,492,682</u>	
Fund Balance, ending		<u>\$ 10,491,908</u>	

See accompanying notes to Required Supplementary Information.

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>Year Ended June 30, 2024</i>	Original and Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental - national forest receipts	\$ 1,358,449	\$ 1,080,752	\$ (277,697)
Other revenues - miscellaneous	358,827	267,851	(90,976)
Total Revenues	1,717,276	1,348,603	(368,673)
Expenditures			
Education - contributions to school district	900,000	900,000	-
Capital outlay	555,896	557,673	(1,777)
Total Expenditures	1,455,896	1,457,673	(1,777)
Excess of Revenues Over (Under) Expenditures	261,380	(109,070)	(370,450)
Other Financing Uses			
Transfers out	(247,625)	(247,625)	-
Net Change in Fund Balance	<u>\$ 13,755</u>	(356,695)	<u>\$ (370,450)</u>
Fund Balance, beginning		<u>1,847,432</u>	
Fund Balance, ending		<u>\$ 1,490,737</u>	

See accompanying notes to Required Supplementary Information.

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>Year Ended June 30, 2024</i>	Original and Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental:			
State PERS relief	\$ 12,000	\$ 5,795	\$ (6,205)
Other grant revenue	1,976,291	663,088	(1,313,203)
Charges for services - user fees	65,000	64,391	(609)
Investment income	51,510	130,883	79,373
Other:			
Donations and contributions	8,500	4,418	(4,082)
Rental revenue	12,000	14,611	2,611
Miscellaneous	-	630	630
Total Revenues	2,125,301	883,816	(1,241,485)
Expenditures			
Parks and recreation:			
Personnel services	372,091	423,758	(51,667)
Commodities	145,900	150,642	(4,742)
Contractual services	219,991	170,061	49,930
Intergovernmental	28,738	6,621	22,117
Capital outlay	2,360,890	1,144,250	1,216,640
Total Expenditures	3,127,610	1,895,332	1,232,278
Net Change in Fund Balance	<u>\$ (1,002,309)</u>	\$ (1,011,516)	<u>\$ (2,473,763)</u>
Fund Balance, beginning		<u>1,285,657</u>	
Fund Balance, ending		<u>\$ 274,141</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

Years Ended June 30,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Borough's Proportion of the Net Pension Liability	0.11999%	0.12382%	0.14074%	0.11320%	0.10645%	0.11124%	0.10179%	0.12813%	0.12944%	0.09481%
Borough's Proportionate Share of the Net Pension Liability	\$ 6,221,549	\$ 6,310,990	\$ 5,162,924	\$ 6,680,252	\$ 5,827,496	\$ 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	2,076,048	1,745,376	700,042	2,763,265	2,319,355	1,601,473	1,960,717	901,438	1,682,286	3,807,733
Total Net Pension Liability	\$ 8,297,597	\$ 8,056,366	\$ 5,862,966	\$ 9,443,517	\$ 8,146,851	\$ 7,129,071	\$ 7,222,435	\$ 8,063,128	\$ 7,960,268	\$ 8,229,529
Borough's Covered Payroll	\$ 4,127,891	\$ 3,740,679	\$ 3,638,702	\$ 3,782,294	3,516,156	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	150.72%	168.71%	141.89%	176.62%	165.73%	168.02%	165.15%	227.60%	195.00%	122.87%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	68.23%	67.97%	76.46%	61.61%	63.42%	65.19%	63.37%	59.55%	63.96%	62.37%

Schedule of the Borough's Contributions

Years Ended June 30,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contributions	\$ 746,850	\$ 707,567	\$ 587,192	\$ 552,368	\$ 510,456	\$ 508,139	\$ 525,495	\$ 537,369	\$ 343,399	\$ 340,908
Contributions Relative to the Contractually Required Contribution	746,850	707,567	587,192	552,368	510,456	508,139	525,495	537,369	343,399	340,908
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Borough's Covered Payroll	4,618,819	\$ 4,127,891	\$ 3,740,679	\$ 3,638,702	\$ 3,782,294	\$ 3,516,156	\$ 3,289,940	\$ 3,185,949	\$ 3,146,642	\$ 3,219,425
Contributions as a Percentage of Covered Payroll	16.17%	17.14%	15.70%	15.18%	13.50%	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 - ARHCT OPEB Plan
Schedule of the Borough's Proportionate Share of the Net OPEB Liability (Asset)

<i>Years Ended June 30,</i>	ARHCT						
	2024	2023	2022	2021	2020	2019	2018
Borough's Proportion of the Net OPEB Liability (Asset)	0.11969%	0.12301%	0.14131%	0.11312%	0.10664%	0.11123%	0.10186%
Borough's Proportionate Share of the Net OPEB Liability (Asset)	\$ (2,753,937)	\$ (2,420,354)	\$ (3,625,053)	\$ (512,271)	\$ 158,227	\$ 1,141,549	\$ 860,457
State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	(927,903)	(691,816)	(474,726)	(212,422)	62,826	332,145	320,648
Total Net OPEB Liability (Asset)	\$ (3,681,840)	\$ (3,112,170)	\$ (4,099,779)	\$ (724,693)	\$ 221,053	\$ 1,473,694	\$ 1,181,105
Borough's Covered Payroll	\$ 1,357,337	\$ 1,456,890	\$ 1,529,297	\$ 1,717,381	2,228,533	2,085,158	3,185,949
Borough's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Payroll	-202.89%	-166.13%	-237.04%	-29.83%	7.10%	54.75%	27.01%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	133.96%	128.51%	135.54%	106.15%	98.13%	88.12%	89.68%

Schedule of the Borough's Contributions

<i>Years Ended June 30,</i>	ARHCT						
	2024	2023	2022	2021	2020	2019	2018
Contractually Required Contributions	\$ -	\$ -	\$ 94,116	\$ 118,568	\$ 187,978	\$ 165,982	\$ 136,960
Contributions Relative to the Contractually Required Contributions	-	-	94,116	118,568	187,978	165,982	136,960
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Borough's Covered Payroll	\$ 1,081,602	\$ 1,357,337	\$ 1,456,889	\$ 1,529,297	\$ 1,717,381	\$ 2,228,533	\$ 2,085,158
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	6.46%	7.75%	10.95%	7.45%	6.57%

See accompanying notes to Required Supplementary Information.

City and Borough of Wrangell, Alaska
Public Employees' Retirement System - RMP OPEB Plan
Schedule of the Borough's Proportionate Share of the Net OPEB Liability (Asset)

<i>Years Ended June 30,</i>	RMP						
	2024	2023	2022	2021	2020	2019	2018
Borough's Proportion of the Net OPEB Liability (Asset)	0.16299%	0.16869%	0.12211%	0.15283%	0.13726%	0.10645%	0.10277%
Borough's Proportionate Share of the Net OPEB Liability (Asset)	\$ (77,394)	\$ (58,584)	\$ (32,776)	\$ 10,841	\$ 32,838	\$ 13,546	\$ 5,359
State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	-	-	-	-	-	-	-
Total Net OPEB Liability (Asset)	\$ (77,394)	\$ (58,584)	\$ (32,776)	\$ 10,841	\$ 32,838	\$ 13,546	\$ 5,359
Borough's Covered Payroll	\$ 2,770,554	\$ 2,283,789	\$ 2,109,405	\$ 2,064,913	\$ 1,287,623	\$ 1,204,782	\$ 3,185,949
Borough's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Payroll	-2.79%	-2.57%	-1.55%	0.53%	2.55%	1.12%	0.17%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	124.29%	120.08%	115.10%	0.00%	83.17%	88.71%	93.98%

Schedule of the Borough's Contributions

<i>Years Ended June 30,</i>	RMP						
	2024	2023	2022	2021	2020	2019	2018
Contractually Required Contributions	\$ 35,401	\$ 30,566	\$ 24,436	\$ 26,766	\$ 27,263	\$ 16,108	\$ 12,409
Contributions Relative to the Contractually Required Contributions	35,401	30,566	24,436	26,766	27,263	16,108	12,409
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Borough's Covered Payroll	\$ 3,537,217	\$ 2,770,554	\$ 2,283,789	\$ 2,109,405	\$ 2,064,913	\$ 1,287,623	\$ 1,204,782
Contributions as a Percentage of Covered Payroll	1.00%	1.10%	1.07%	1.27%	1.32%	1.25%	1.03%

See accompanying notes to Required Supplementary Information.

City and Borough of Wrangell, Alaska
Public Employees' Retirement System - ODD OPEB Plan
Schedule of the Borough's Proportionate Share of the Net OPEB Liability (Asset)

Years Ended June 30,	ODD						
	2024	2023	2022	2021	2020	2019	2018
Borough's Proportion of the Net OPEB Liability (Asset)	0.16997%	0.18454%	0.13788%	0.17568%	0.14984%	0.10645%	0.10277%
Borough's Proportionate Share of the Net OPEB Liability (Asset)	\$ (87,200)	\$ (80,898)	\$ (60,768)	\$ (47,890)	\$ (36,328)	\$ (20,674)	\$ (14,582)
State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	-	-	-	-	-	-	-
Total Net OPEB Liability (Asset)	\$ (87,200)	\$ (80,898)	\$ (60,768)	\$ (47,890)	\$ (36,328)	\$ (20,674)	\$ (14,582)
Borough's Covered Payroll	\$ 2,770,554	\$ 2,283,789	\$ 2,109,405	\$ 2,064,913	\$ 1,287,623	\$ 1,204,782	\$ 3,185,949
Borough's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Payroll	-3.15%	-3.54%	-2.88%	-2.32%	-2.82%	-1.72%	-0.46%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	349.24%	348.80%	374.22%	283.80%	297.43%	270.62%	212.97%

Schedule of the Borough's Contributions

Years Ended June 30,	ODD						
	2024	2023	2022	2021	2020	2019	2018
Contractually Required Contributions	\$ 12,880	\$ 6,697	\$ 9,290	\$ 4,801	\$ 7,705	\$ 6,118	\$ 2,473
Contributions Relative to the Contractually Required Contributions	12,880	6,697	9,290	4,801	7,705	6,118	2,473
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Borough's Covered Payroll	\$ 3,537,217	\$ 2,770,554	\$ 2,283,789	\$ 2,109,405	\$ 2,064,913	\$ 1,287,623	\$ 1,204,782
Contributions as a Percentage of Covered Payroll	0.36%	0.24%	0.41%	0.23%	0.37%	0.17%	0.21%

See accompanying notes to Required Supplementary Information.

Notes to Required Supplementary Information
June 30, 2024

1. Budgetary Comparison Schedules

The budgetary comparison schedules are presented on the modified accrual basis of accounting. The General Fund presented an excess of expenditures over appropriations for the year ended June 30, 2024.

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, 2024, the Plan measurement date is June 30, 2023.

Changes in Assumptions:

The total pension liability was determined by an actuarial valuation as of June 30, 2022, rolled forward to the measurement date of June 30, 2023 and adjusted to reflect updated assumptions. The updated demographic and economic assumptions were adopted by the Board in June 2023 based on the results of an actuarial experience study for the period July 1, 2017 to June 30, 2022. The new assumptions were adopted to better reflect expected future experience and are effective June 30, 2023.

In 2023, the discount used to measure total OPEB liability for each plan as of June 30, 2023 was 7.25% and remained the same for 2024.

Amounts reported reflect a change in assumptions between 2017 and 2018 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 the Borough's 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.

Notes to Required Supplementary Information, continued
June 30, 2024

3. Public Employees' Retirement System OPEB Plans

Schedule of the Borough's Proportionate Share of the Net OPEB Asset and Liability

This table is presented based on the Plan measurement date. For June 30, 2024, the Plan measurement date is June 30, 2023.

Changes in Assumptions:

The total OPEB liability for each plan was determined by actuarial valuations as of June 30, 2022, rolled forward to the measurement date of June 30, 2023 and adjusted to reflect updated assumptions. The updated demographic and economic assumptions were adopted by the Board in June 2023 based on the results of an actuarial experience study for the period from July 1, 2018 to June 30, 2022. The new assumptions were adopted to better reflect expected future experience and are effective June 30, 2023. The actuarial assumptions used in the June 30, 2021 actuarial valuation are the same as those used in the June 30, 2021 valuation with the following exceptions:

1. Per capita claims costs were updated to reflect recent experience.
2. The amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid for postretirement healthcare plan assets.

In 2023, the discount used to measure total OPEB liability for each plan as of June 30, 2023 was 7.25% and remained the same for 2024.

In 2019, an Employer Group Waiver Plan (EGWP) was implemented effective January 1, 2019. This arrangement replaced the Retiree Drug Subsidy (RDS) under Medicare Part D and resulted in largest projected subsidies to offset the cost of prescription drug coverage.

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 the Borough's 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.

Supplementary Information

City and Borough of Wrangell, Alaska

Governmental Funds Schedule of Expenditures

<i>Year Ended June 30, 2024</i>	General	Permanent Fund Special Revenue	Secure Rural Schools Special Revenue	Parks and Recreation Special Revenue	Residential Construction Capital Projects	Nonmajor Funds	Total
Expenditures							
Personnel services	\$ 4,518,489	\$ -	\$ -	\$ 423,758	\$ -	\$ 234,602	\$ 5,176,849
Commodities	756,275	1,593	-	150,642	-	186,198	1,094,708
Contractual service	2,268,844	-	-	170,061	-	230,019	2,668,924
Intergovernmental	(68,642)	-	-	6,621	-	30,819	(31,202)
Department specific expenditures	-	-	900,000	-	-	714,600	1,614,600
Debt service	-	-	-	-	-	247,625	247,625
Capital outlay	-	-	557,673	1,144,250	1,672,990	30,091	3,405,004
Total Expenditures	\$ 7,474,966	\$ 1,593	\$ 1,457,673	\$ 1,895,332	\$ 1,672,990	\$ 1,673,954	\$ 14,176,508

City and Borough of Wrangell, Alaska
Nonmajor Governmental Funds
Combining Balance Sheet

	Special Revenue Funds				Debt Service Fund	Capital Project Funds			Total Nonmajor Govern- mental Funds
	Transient Tax	Nolan Center	COVID-19 Response	WPSD Local Contributions		Industrial Construc- tion	Mill Property Development	Misc- ellaneous	
<i>June 30, 2024</i>									
Assets									
Cash and investments	\$ 521,901	\$ -	\$ -	\$ 693,895	\$ -	\$ 443,644	\$ 1,290,798	\$ 127,312	\$ 3,077,550
Receivables:									
Sales taxes	-	-	-	167,136	-	-	-	-	167,136
Accounts	13,182	834	-	-	-	-	-	258	14,274
Inventory	-	69,676	-	-	-	-	-	-	69,676
Total Assets	\$ 535,083	\$ 70,510	\$ -	\$ 861,031	\$ -	\$ 443,644	\$ 1,290,798	\$ 127,570	\$ 3,328,636
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)									
Liabilities									
Accounts payable	\$ 34,090	\$ 3,558	\$ -	\$ -	\$ -	\$ 3,183	\$ -	\$ -	\$ 40,831
Due to other funds	-	164,315	2,822	-	-	-	-	-	167,137
Unearned revenue	-	10,350	-	-	-	-	-	-	10,350
Total Liabilities	34,090	178,223	2,822	-	-	3,183	-	-	218,318
Deferred Inflows of Resources									
Related to land sales	-	-	-	-	-	8,782	-	-	8,782
Fund Balances (Deficits)									
Nonspendable - inventory	-	69,676	-	-	-	-	-	-	69,676
Restricted- schools	-	-	-	861,031	-	-	-	-	861,031
Committed:									
Community services	500,993	-	-	-	-	-	-	-	500,993
Land development	-	-	-	-	-	431,679	1,290,798	-	1,722,477
Assigned:									
Projects	-	-	-	-	-	-	-	127,570	127,570
Unassigned (deficit)	-	(177,389)	(2,822)	-	-	-	-	-	(180,211)
Total Fund Balances (Deficits)	500,993	(107,713)	(2,822)	861,031	-	431,679	1,290,798	127,570	3,101,536
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$ 535,083	\$ 70,510	\$ -	\$ 861,031	\$ -	\$ 443,644	\$ 1,290,798	\$ 127,570	\$ 3,328,636

City and Borough of Wrangell, Alaska
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits)

	Special Revenue Funds				Debt Service Fund	Capital Project Funds			Total Nonmajor Governmental Funds
	Transient Tax	Nolan Center	COVID-19 Response	WPSD Local Contributions		Industrial Construc- tion	Mill Property Development	Misc- ellaneous	
<i>Year Ended June 30, 2024</i>									
Revenues									
Taxes	\$ 127,841	\$ -	\$ -	\$ 752,927	\$ -	\$ -	\$ -	\$ -	\$ 880,768
Intergovernmental	4,206	4,955	-	-	-	-	-	-	9,161
Charges for services	-	135,083	-	-	-	-	-	-	135,083
Investment income	-	954	-	-	-	2,148	-	-	3,102
Other	-	100,256	-	-	-	4,444	-	-	104,700
Total Revenues	132,047	241,248	-	752,927	-	6,592	-	-	1,132,814
Expenditures									
General government	-	-	2,822	-	-	2,678	8,103	-	13,603
Community services	93,868	588,767	-	-	-	-	-	-	682,635
Education	-	-	-	700,000	-	-	-	-	700,000
Debt service:									
Principal	-	-	-	-	95,000	-	-	-	95,000
Interest	-	-	-	-	152,625	-	-	-	152,625
Capital outlay	6,979	-	-	-	-	21,206	-	1,906	30,091
Total Expenditures	100,847	588,767	2,822	700,000	247,625	23,884	8,103	1,906	1,673,954
Excess (Deficiency) of Revenues Over Expenditures	31,200	(347,519)	(2,822)	52,927	(247,625)	(17,292)	(8,103)	(1,906)	(541,140)
Other Financing Sources									
Transfers in	-	-	-	-	247,625	-	-	-	247,625
Net Change in Fund Balances	31,200	(347,519)	(2,822)	52,927	-	(17,292)	(8,103)	(1,906)	(293,515)
Fund Balances, beginning	469,793	239,806	-	808,104	-	448,971	1,298,901	129,476	3,395,051
Fund Balances (Deficits), ending	\$ 500,993	\$ (107,713)	\$ (2,822)	\$ 861,031	\$ -	\$ 431,679	\$ 1,290,798	\$ 127,570	\$ 3,101,536

Special Revenue Funds

Transient Tax

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

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.

WPSD Local Contributions

This fund is used to account for the portion of sales tax revenue that is designated for the Wrangell Public School District.

City and Borough of Wrangell, Alaska
Transient Tax Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

Years Ended June 30,	2024			2023
	Budget	Actual	Variance with Budget	Actual
Revenues				
Transient and excise taxes	\$ 124,412	\$ 127,841	\$ 3,429	\$ 95,393
Intergovernmental	8,000	4,206	(3,794)	2,591
Total Revenues	132,412	132,047	(365)	97,984
Expenditures				
Community services:				
Commodities	13,000	2,028	10,972	2,229
Contractual services	234,961	91,840	143,121	78,463
Capital outlay	50,000	6,979	43,021	49,380
Total Expenditures	297,961	100,847	197,114	130,072
Net Change in Fund Balance	<u>\$ (165,549)</u>	31,200	<u>\$ 196,749</u>	(32,088)
Fund Balance, beginning		469,793		501,881
Fund Balance, ending		<u>\$ 500,993</u>		<u>\$ 469,793</u>

City and Borough of Wrangell, Alaska
Parks and Recreation Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

Years Ended June 30,	2024						2023	
	Actual					Variance		
	Budget	Swimming Pool	Parks	Recreational Activity	Walker Foundation	Total	with Budget	Actual
Revenues								
Intergovernmental:								
State PERS relief	\$ 12,000	\$ 5,795	\$ -	\$ -	\$ -	\$ 5,795	\$ (6,205)	\$ 5,245
Other grant revenue	1,976,291	-	-	-	663,088	663,088	(1,313,203)	657,306
Charges for services - user fees	65,000	41,256	-	23,135	-	64,391	(609)	65,076
Investment income (loss)	51,510	130,883	-	-	-	130,883	79,373	76,098
Other:								
Donations and contributions	8,500	4,414	4	-	-	4,418	(4,082)	4,157
Rental revenue	12,000	2,918	5,030	6,663	-	14,611	2,611	11,587
Miscellaneous	-	630	-	-	-	630	630	-
Total Revenues	2,125,301	185,896	5,034	29,798	663,088	883,816	(1,241,485)	819,469
Expenditures								
Parks and recreation:								
Personnel services	372,091	418,796	968	3,994	-	423,758	(51,667)	354,633
Commodities	145,900	73,381	43,711	33,550	-	150,642	(4,742)	126,852
Contractual services	219,991	152,883	7,518	9,660	-	170,061	49,930	157,835
Intergovernmental	28,738	6,621	-	-	-	6,621	22,117	20,322
Capital outlay	2,360,890	-	60	-	1,144,190	1,144,250	1,216,640	745,654
Total Expenditures	3,127,610	651,681	52,257	47,204	1,144,190	1,895,332	1,232,278	1,405,296
Deficiency of Revenues Over Expenditures	(1,002,309)	(465,785)	(47,223)	(17,406)	(481,102)	(1,011,516)	(9,207)	(585,827)
Other Financing Sources								
Transfers in	-	-	-	-	-	-	-	443,885
Net Change in Fund Balance	\$ (1,002,309)	\$ (465,785)	\$ (47,223)	\$ (17,406)	\$ (481,102)	(1,011,516)	\$ (9,207)	(141,942)
Fund Balance, beginning						1,285,657		1,427,599
Fund Balance, ending						\$ 274,141		\$ 1,285,657

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,	2024							2023	
	Actual							Variance	
	Budget	Nolan Center	Museum	Civic Center	Theater	Other	Total	with Budget	Actual
Revenues									
Intergovernmental:									
State PERS relief	\$ 9,000	\$ 4,123	\$ -	\$ -	\$ -	\$ -	\$ 4,123	\$ (4,877)	\$ 4,044
Other grant revenue	-	-	-	-	-	832	832	832	154,865
Charges for services:									
Admissions	57,500	-	33,297	-	9,269	-	42,566	(14,934)	47,134
Concessions	90,000	-	77,645	-	14,872	-	92,517	2,517	85,780
Investment income	-	954	-	-	-	-	954	954	549
Other:									
Donations and contributions	3,000	60,000	5,317	-	-	-	65,317	62,317	254,350
Rental revenue	15,000	-	-	34,939	-	-	34,939	19,939	36,697
Miscellaneous	15,000	-	-	-	-	-	-	(15,000)	954
Total Revenues	189,500	65,077	116,259	34,939	24,141	832	241,248	51,748	584,373
Expenditures									
Community services:									
Personnel services	266,577	226,665	1,265	3,393	457	-	231,780	34,797	250,688
Commodities	23,500	12,229	37,334	7,980	10,247	116,380	184,170	(160,670)	248,742
Contractual services	124,285	122,568	4,230	600	-	-	127,398	(3,113)	120,534
Intergovernmental	44,922	30,819	-	-	-	-	30,819	14,103	26,728
Department specific expenditures	89,500	-	-	-	14,600	-	14,600	74,900	20,095
Total Expenditures	548,784	392,281	42,829	11,973	25,304	116,380	588,767	(39,983)	666,787
Excess (Deficiency) of Revenues									
Over Expenditures	(359,284)	(327,204)	73,430	22,966	(1,163)	(115,548)	(347,519)	11,765	(82,414)
Other Financing Sources									
Transfers in	-	-	-	-	-	-	-	-	197,260
Net Change in Fund Balance	<u>\$ (359,284)</u>						(347,519)	<u>\$ 11,765</u>	114,846
Fund Balance, beginning							<u>239,806</u>		<u>124,960</u>
Fund Balance, ending							<u>\$ (107,713)</u>		<u>\$ 239,806</u>

City and Borough of Wrangell, Alaska
Permanent Fund Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

Years Ended June 30,	2024			2023
	Budget	Actual	Variance with Budget	Actual
Revenues				
Investment income	\$ 850,000	\$ 912,948	\$ 62,948	\$ 568,305
Lease revenue	32,890	24,071	(8,819)	28,246
Land and lot sales	63,800	63,800	-	170,389
Total Revenues	946,690	1,000,819	54,129	766,940
Expenditures				
General government - commodities	-	1,593	(1,593)	-
Net Change in Fund Balance	\$ 946,690	999,226	52,536	766,940
Fund Balance, beginning		9,492,682		8,725,742
Fund Balance, ending		\$ 10,491,908		\$ 9,492,682

City and Borough of Wrangell, Alaska
Secure Rural Schools Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

Years Ended June 30,	2024			2023
	Budget	Actual	Variance with Budget	Actual
Revenues				
Intergovernmental - national forest receipts	\$ 1,358,449	\$ 1,080,752	\$ (277,697)	\$ 1,091,177
Other revenues - miscellaneous	358,827	267,851	(90,976)	-
Total Revenues	1,717,276	1,348,603	(368,673)	1,091,177
Expenditures				
Education - contributions to school district	900,000	900,000	-	876,259
Capital outlay	555,896	557,673	(1,777)	593,113
Total Expenditures	1,455,896	1,457,673	(1,777)	1,469,372
Excess (Deficiency) of Revenues Over Expenditures	261,380	(109,070)	(366,896)	(378,195)
Other Financing Uses				
Transfers out	(247,625)	(247,625)	-	(35,353)
Net Change in Fund Balance	<u>\$ 13,755</u>	(356,695)	<u>\$ (366,896)</u>	(413,548)
Fund Balance, beginning		<u>1,847,432</u>		<u>2,260,980</u>
Fund Balance, ending		<u>\$ 1,490,737</u>		<u>\$ 1,847,432</u>

City and Borough of Wrangell, Alaska
WPSD Local Contributions Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

Years Ended June 30,	2024			2023
	Budget	Actual	Variance with Budget	Actual
Revenues				
Sales taxes	\$ 700,000	\$ 752,927	\$ 52,927	\$ 808,898
Expenditures				
General government - commodities	-	-	-	7,783
Education - contributions to school district	700,000	700,000	-	741,489
Total Expenditures	700,000	700,000	-	749,272
Excess of Revenues Over Expenditures	-	52,927	52,927	59,626
Other Financing Sources				
Transfers in	-	-	-	23,020
Net Change in Fund Balance	<u>\$ -</u>	52,927	<u>\$ 52,927</u>	82,646
Fund Balance, beginning		<u>808,104</u>		<u>725,458</u>
Fund Balance, ending		<u>\$ 861,031</u>		<u>\$ 808,104</u>

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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

Years Ended June 30,	2024			2023
	Budget	Actual	Variance with Budget	Actual
Revenues				
Intergovernmental - State of Alaska	\$ -	\$ -	\$ -	\$ 2,730
Expenditures				
Debt service:				
Principal	95,000	95,000	-	-
Interest	152,625	152,625	-	45,639
Total Expenditures	247,625	247,625	-	45,639
Deficiency of Revenues Over Expenditures	(247,625)	(247,625)	-	(42,909)
Other Financing Sources				
Transfers in	-	247,625	247,625	35,353
Net Change in Fund Balance	<u>\$ (247,625)</u>	-	<u>\$ 247,625</u>	(7,556)
Fund Balance, beginning		<u>-</u>		<u>7,556</u>
Fund Balance, ending	<u>\$ -</u>	<u>-</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.

Mill Property Development

This fund accounts for the funding and interest earnings associated with a U.S. Department of Agriculture grant for the purpose of economic assistance within the Borough.

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, 2024</i>	Residential Construc- tion	Industrial Construc- tion	Mill Property Development	Misc- ellaneous	Totals
Revenues					
Investment income	\$ -	\$ 2,148	\$ -	\$ -	\$ 2,148
Miscellaneous reimbursement	-	4,444	-	-	4,444
Total Revenues	-	6,592	-	-	6,592
Expenditures					
General government - contractual services	-	2,678	8,103	-	10,781
Capital outlay	1,672,990	21,206	-	1,906	1,696,102
Total Expenditures	1,672,990	23,884	8,103	1,906	1,706,883
Net Change in Fund Balances	(1,672,990)	(17,292)	(8,103)	(1,906)	(1,700,291)
Fund Balances, beginning	2,492,931	448,971	1,298,901	129,476	4,370,279
Fund Balances, ending	\$ 819,941	\$ 431,679	\$ 1,290,798	\$ 127,570	\$ 2,669,988

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.

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.

Sewer Utility

This fund accounts for the activities associated with operating the Borough's sewer system.

City and Borough of Wrangell, Alaska
Nonmajor Enterprise Funds
Combining Statement of Net Position

<i>June 30, 2024</i>	Sanitation Utility	Sewer Utility	Total Nonmajor Enterprise Funds
Assets and Deferred Outflows of Resources			
Current Assets			
Cash and investments	\$ 847,006	\$ 1,470,432	\$ 2,317,438
Receivables, net of allowance for doubtful accounts:			
Accounts	86,458	82,557	169,015
Accrued interest	-	7	7
Total Current Assets	933,464	1,552,996	2,486,460
Noncurrent Assets			
Restricted assets:			
Net other postemployment benefits asset	109,625	105,614	215,239
Capital assets, net	697,721	2,212,306	2,910,027
Total Noncurrent Assets	807,346	2,317,920	3,125,266
Total Assets	1,740,810	3,870,916	5,611,726
Deferred Outflows of Resources			
Related to pensions	34,153	32,903	67,056
Related to other postemployment benefits	8,339	8,034	16,373
Total Deferred Outflows of Resources	42,492	40,937	83,429
Total Assets and Deferred Outflows of Resources	\$ 1,783,302	\$ 3,911,853	\$ 5,695,155

City and Borough of Wrangell, Alaska
Nonmajor Enterprise Funds
Combining Statement of Net Position, continued

<i>June 30, 2024</i>	Sanitation Utility	Sewer Utility	Total Nonmajor Enterprise Funds
Liabilities, Deferred Inflows of Resources, and Net Position			
Current Liabilities			
Accounts payable	\$ 45,440	\$ 52,774	\$ 98,214
Accounts payable- capital related	470	6,960	7,430
Unearned revenue	5,322	4,596	9,918
Compensated absences	18,950	2,822	21,772
Current portion of loans	-	1,780	1,780
Total Current Liabilities	70,182	68,932	139,114
Long-term Liabilities, net of current portion			
USDA Rural Development loan	-	76,873	76,873
Net pension liability	233,692	225,143	458,835
Total Long-term Liabilities	233,692	302,016	535,708
Total Liabilities	303,874	370,948	674,822
Deferred Inflows of Resources			
Related to other postemployment benefits	5,897	5,681	11,578
Net Position			
Net investment in capital assets	697,251	2,126,693	2,823,944
Restricted	109,625	105,614	215,239
Unrestricted	666,655	1,302,917	1,969,572
Total Net Position	1,473,531	3,535,224	5,008,755
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 1,783,302	\$ 3,911,853	\$ 5,695,155

City and Borough of Wrangell, Alaska

Nonmajor Enterprise Funds

Combining Statement of Revenues, Expenses and Changes in Net Position

<i>Year Ended June 30, 2024</i>	Sanitation Utility	Sewer Utility	Total Nonmajor Enterprise Funds
Operating Revenues			
Charges for services	\$ 933,610	\$ 774,044	\$ 1,707,654
Operating Expenses			
Personnel services	303,718	262,258	565,976
Commodities	57,425	93,369	150,794
Contractual services	49,651	129,566	179,217
Intergovernmental	373,905	9,426	383,331
Depreciation	118,969	227,410	346,379
Total Operating Expenses	903,668	722,029	1,625,697
Income from Operations	29,942	52,015	81,957
Nonoperating Revenues (Expenses)			
Investment income	-	478	478
Interest expense	-	(1,469)	(1,469)
State PERS relief	2,643	2,547	5,190
Other revenues	-	2,294	2,294
Net Nonoperating Revenues (Expenses)	2,643	3,850	6,493
Income Before Capital Contributions	32,585	55,865	88,450
Capital contributions	-	42,579	42,579
Change in Net Position	32,585	98,444	131,029
Net Position, beginning	1,440,946	3,436,780	4,877,726
Net Position, ending	\$ 1,473,531	\$ 3,535,224	\$ 5,008,755

City and Borough of Wrangell, Alaska

Nonmajor Enterprise Funds

Combining Statement of Cash Flows

<i>Year Ended June 30, 2024</i>	Sanitation Utility	Sewer Utility	Total Nonmajor Enterprise Funds
Cash Flows from (for) Operating Activities			
Receipts from customers and users	\$ 880,079	\$ 727,528	\$ 1,607,607
Payments for interfund services used	(47,571)	(50,215)	(97,786)
Payments to suppliers	(438,015)	(207,625)	(645,640)
Payments to employees	(291,701)	(241,671)	(533,372)
Net cash flows from operating activities	102,792	228,017	330,809
Cash Flows from (for) Capital and Related Financing Activities			
Purchase of property, plant and equipment	(479)	(77,224)	(77,703)
Capital contributions received	-	42,579	42,579
Principal payments on long-term debt	-	(1,748)	(1,748)
Interest payments on long-term debt	-	(1,498)	(1,498)
Net cash flows for capital and related financing activities	(479)	(37,891)	(38,370)
Cash Flows from Investing Activities			
Investment income received	-	477	477
Net Increase in Cash and Investments	102,313	190,603	292,916
Cash and Investments, beginning	744,693	1,279,829	2,024,522
Cash and Investments, ending	\$ 847,006	\$ 1,470,432	\$ 2,317,438
Reconciliation of Cash and Investments to Statement of Net Position			
Cash and investments	\$ 847,006	\$ 1,470,432	\$ 2,317,438
Total Cash and Investments	\$ 847,006	\$ 1,470,432	\$ 2,317,438

City and Borough of Wrangell, Alaska
Nonmajor Enterprise Funds
Combining Statement of Cash Flows, continued

<i>Year Ended June 30, 2024</i>	Sanitation Utility	Sewer Utility	Total Nonmajor Enterprise Funds
Reconciliation of Income from Operations to Net Cash			
Flows from Operating Activities			
Income from operations	\$ 29,942	\$ 52,015	\$ 81,957
Adjustments to reconcile income from operations to net cash flows from operating activities:			
Depreciation	118,969	227,410	346,379
Noncash expense - PERS relief	2,643	2,547	5,190
Miscellaneous nonoperating revenues	-	2,294	2,294
(Increase) decrease in assets:			
Accounts receivable, net	(49,058)	(45,587)	(94,645)
Net other postemployment benefits asset	(14,200)	(20,885)	(35,085)
(Increase) decrease in deferred outflows of resources:			
Related to pensions	(1,050)	(3,511)	(4,561)
Related to other postemployment benefits	1,740	915	2,655
Increase (decrease) in liabilities:			
Accounts payable	23,993	15,310	39,303
Compensated absences	(830)	(13,025)	(13,855)
Unearned revenue	(4,473)	(3,223)	(7,696)
Net pension liability	(1,567)	16,257	14,690
Increase (decrease) in deferred inflows of resources:			
Related to other postemployment benefits	(3,317)	(2,500)	(5,817)
Net Cash Flows from Operating Activities	\$ 102,792	\$ 228,017	\$ 330,809

City and Borough of Wrangell, Alaska

Electric Utility Enterprise Fund Schedule of Revenues and Expenses

<i>Year Ended June 30, 2024</i>	General and Administrative	Generation	Distribution	Total
Operating Revenues				
Residential	\$ 2,034,145	\$ -	\$ -	\$ 2,034,145
Commercial	2,805,945	-	-	2,805,945
Fuel surcharge	166,624	-	-	166,624
Labor charges	1,900	-	-	1,900
Other	17,285	-	-	17,285
Total Operating Revenues	5,025,899	-	-	5,025,899
Operating Expenses				
Personnel services	243,327	136,707	451,406	831,440
Commodities	8,873	192,461	18,304	219,638
Contractual service	58,959	66,030	11,156	136,145
Intergovernmental	-	2,874,179	3,763	2,877,942
Depreciation	-	148,111	-	148,111
Total Operating Expenses	311,159	3,417,488	484,629	4,213,276
Excess of Revenues Over (Under) Expenses	4,714,740	(3,417,488)	(484,629)	812,623
Nonoperating Revenues				
State PERS relief	80,393	-	-	80,393
Late fees	15,942	-	-	15,942
Material sales	9,408	-	-	9,408
Equipment and pole rental	59,010	-	-	59,010
Net Nonoperating Revenues	164,753	-	-	164,753
Change in Net Position	\$ 4,879,493	\$ (3,417,488)	\$ (484,629)	977,376
Net Position, beginning				5,004,561
Net Position, ending				\$ 5,981,937

City and Borough of Wrangell, Alaska

Electric Utility Enterprise Fund Schedule of Operating Expenses

Year Ended June 30,	2024
General and Administrative	
Salaries	\$ 131,361
Allocated salaries - public works	76,027
Employee benefits	(41,934)
Allocated overhead - finance	77,873
Materials and supplies	8,199
Facilities repairs and maintenance	674
Travel and training	1,455
Insurance	47,252
Professional services	2,206
Telephone	8,046
Total General and Administrative	311,159
Generation	
Salaries	86,183
Overtime salaries	5,512
Allocated salaries - public works	409
Employee benefits	44,603
Materials and supplies	8,897
Repairs and maintenance	13,030
Gas and oil	154,618
Diesel fuel	15,916
Travel and training	714
Insurance	16,633
O.S.H.A. requirements	48,683
Tyee hydro power purchases	2,874,179
Total Generation	3,269,377
Distribution	
Salaries	272,422
Overtime salaries	26,267
Employee benefits	152,717
Materials and supplies	18,174
Repairs and maintenance	130
Travel and training	12,797
Utilities	(1,641)
Transformers	(13,885)
Allocated vehicle charges - garage	17,648
Total Distribution	484,629
Depreciation	148,111
Total Operating Expenses	\$ 4,213,276

City and Borough of Wrangell, Alaska

Water Utility Enterprise Fund Schedule of Revenues and Expenses

<i>Year Ended June 30, 2024</i>	General and Administrative	Treatment	Distribution	Total
Operating Revenues				
Water sales	\$ 994,407	\$ -	\$ -	\$ 994,407
Operating Expenses				
Personnel services	28,598	280,848	48,354	357,800
Commodities	-	79,946	38,916	118,862
Contractual service	10,531	28,603	-	39,134
Intergovernmental	-	171,843	-	171,843
Depreciation	-	377,132	-	377,132
Total Operating Expenses	39,129	938,372	87,270	1,064,771
Excess of Revenues Over (Under) Expenses	955,278	(938,372)	(87,270)	(70,364)
Nonoperating Revenues (Expenses)				
Investment income	133	-	-	133
Interest expense	1,311	-	-	1,311
State PERS relief	2,592	-	-	2,592
Net Nonoperating Revenues (Expenses)	4,036	-	-	4,036
Capital contributions	6,530,910	-	-	6,530,910
Change in Net Position	<u>\$ 7,490,224</u>	<u>\$ (938,372)</u>	<u>\$ (87,270)</u>	6,464,582
Net Position, beginning				<u>5,543,908</u>
Net Position, ending				<u>\$ 12,008,490</u>

City and Borough of Wrangell, Alaska

Water Utility Enterprise Fund Schedule of Operating Expenses

Year Ended June 30,	2024
General and Administrative	
Allocated overhead - finance	\$ 28,598
Insurance	10,531
Total General and Administrative	39,129
Treatment	
Salaries	173,178
Overtime salaries	41,009
Employee benefits	41,254
Allocated salaries - public works	25,407
Materials and supplies	63,879
Repairs and maintenance	16,067
Professional services	14,961
Travel and training	9,882
Telephone	3,370
Allocated vehicle charges - garage	1,779
Publications	390
Chlorination - electricity	170,064
Total Treatment	561,240
Distribution	
Salaries	673
Employee benefits	409
Allocated salaries - public works	47,272
Repairs and maintenance	38,916
Total Distribution	87,270
Depreciation	377,132
Total Operating Expenses	\$ 1,064,771

City and Borough of Wrangell, Alaska

Sanitation Utility Enterprise Fund Schedule of Revenues and Expenses

<i>Year Ended June 30, 2024</i>	General and Administrative	Collection	Landfill	Total
Operating Revenues				
User fees	\$ 899,234	\$ -	\$ 34,376	\$ 933,610
Operating Expenses				
Personnel services	28,598	100,179	174,941	303,718
Commodities	-	27,593	29,832	57,425
Contractual service	13,784	-	35,867	49,651
Intergovernmental	-	15,101	358,804	373,905
Depreciation	118,969	-	-	118,969
Total Operating Expenses	161,351	142,873	599,444	903,668
Excess of Revenues Over (Under) Expenses	737,883	(142,873)	(565,068)	29,942
Nonoperating Revenues				
State PERS relief	2,643	-	-	2,643
Net Nonoperating Revenues	2,643	-	-	2,643
Change in Net Position	\$ 740,526	\$ (142,873)	\$ (565,068)	32,585
Net Position, beginning				1,440,946
Net Position, ending				\$ 1,473,531

City and Borough of Wrangell, Alaska

Sanitation Utility Enterprise Fund

Schedule of Operating Expenses

Year Ended June 30,	2024
General and Administrative	
Allocated overhead - finance	\$ 28,598
Travel and training	(420)
Insurance	14,204
Total General and Administrative	42,382
 Collection	
Salaries	69,557
Overtime salaries	1,539
Employee benefits	29,083
Materials and supplies	5,878
Repairs and maintenance	21,715
Allocated vehicle charges - garage	15,101
Total Collection	142,873
 Landfill	
Salaries	104,285
Overtime salaries	6,220
Employee benefits	64,436
Materials and supplies	6,452
Repairs and maintenance	14,229
Facilities repairs and maintenance	9,151
Professional services	24,341
Insurance	2,984
Telephone	1,488
Utilities	4,196
Compliance testing	2,858
Allocated vehicle charges - garage	3,872
Disposal costs	353,357
Hazardous waste	1,575
Total Landfill	599,444
Depreciation	118,969
Total Operating Expenses	\$ 903,668

City and Borough of Wrangell, Alaska

Port Enterprise Fund Schedule of Revenues and Expenses

<i>Year Ended June 30, 2024</i>	General and Administrative	Small Boat Harbor	Municipal Dock	Travel Lift	Total
Operating Revenues					
Municipal Dock	\$ -	\$ -	\$ 475,213	\$ -	\$ 475,213
Small Boat Harbor	-	950,136	-	-	950,136
Travel lift	-	-	-	672,758	672,758
Total Operating Revenues	-	950,136	475,213	672,758	2,098,107
Operating Expenses					
Personnel services	184,431	269,918	12,438	186,115	652,902
Commodities	57,618	45,039	29,272	44,077	176,006
Contractual service	118,419	96,061	11,480	53,559	279,519
Intergovernmental	-	38,043	-	10,825	48,868
Depreciation	-	944,108	398,765	897,164	2,240,037
Total Operating Expenses	360,468	1,393,169	451,955	1,191,740	3,397,332
Excess of Revenues Over (Under) Expenses	(360,468)	(443,033)	23,258	(518,982)	(1,299,225)
Nonoperating Revenues					
Other grant revenue	605,362	-	-	-	605,362
State PERS relief	5,667	-	-	-	5,667
State fisheries business tax	-	54,023	-	-	54,023
Net Nonoperating Revenues	611,029	54,023	-	-	665,052
Change in Net Position	<u>\$ 250,561</u>	<u>\$ (389,010)</u>	<u>\$ 23,258</u>	<u>\$ (518,982)</u>	<u>(634,173)</u>
Net Position, beginning					<u>36,515,384</u>
Net Position, ending					<u>\$ 35,881,211</u>

City and Borough of Wrangell, Alaska

Port Enterprise Fund Schedule of Operating Expenses

Year Ended June 30,	2024
General and Administrative	
Salaries	\$ 142,805
Overtime salaries	396
Employee benefits	10,422
Allocated overhead - finance	30,808
Materials and supplies	18,972
Repairs and maintenance	4,321
Facilities repairs and maintenance	34,325
Professional services	8,846
Travel and training	8,439
Insurance	67,116
Telephone	20,693
Publications	13,325
Total General and Administrative	360,468
Small Boat Harbor	
Salaries	176,822
Overtime salaries	6,818
Employee benefits	86,278
Materials and supplies	4,253
Repairs and maintenance	18,896
Diesel fuel	618
Facilities repairs and maintenance	21,272
Professional services	40,808
Travel and training	125
Bad debt	14,402
Utilities	40,726
Allocated vehicle charges - garage	20,133
Disposal Costs	17,910
Total Small Boat Harbor	449,061

City and Borough of Wrangell, Alaska
Port Enterprise Fund
Schedule of Operating Expenses, continued

<i>Year Ended June 30,</i>	<i>2024</i>
Municipal Dock	
Salaries	\$ 9,439
Overtime salaries	1,310
Employee benefits	1,689
Materials and supplies	3,636
Repairs and maintenance	2,640
Facilities repairs and maintenance	22,996
Insurance	8,883
Utilities	2,597
Total Municipal Dock	53,190
Travel Lift	
Salaries	128,079
Overtime salaries	5,956
Employee benefits	52,080
Materials and supplies	464
Repairs and maintenance	23,408
Diesel fuel	8,419
Facilities repairs and maintenance	11,786
Professional services	735
Insurance	34,733
Utilities	18,091
Disposal Costs	10,825
Total Travel Lift	294,576
Depreciation	2,240,037
Total Operating Expenses	\$ 3,397,332

City and Borough of Wrangell, Alaska

Sewer Utility Enterprise Fund Schedule of Revenues and Expenses

<i>Year Ended June 30, 2024</i>	General and Administrative	Treatment	Collection	Total
Operating Revenue				
Sewer Charges	\$ 774,044	\$ -	\$ -	\$ 774,044
Operating Expenses				
Personnel services	28,598	184,207	49,453	262,258
Commodities	-	28,805	64,564	93,369
Contractual service	10,831	118,735	-	129,566
Intergovernmental	-	9,426	-	9,426
Depreciation	-	227,410	-	227,410
Total Operating Expenses	39,429	568,583	114,017	722,029
Excess of Revenues Over (Under) Expenses	734,615	(568,583)	(114,017)	52,015
Nonoperating Revenues (Expenses)				
Investment income	478	-	-	478
State PERS relief	2,547	-	-	2,547
Interest on bonds	(1,469)	-	-	(1,469)
Other revenue	2,294	-	-	2,294
Net Nonoperating Revenues (Expenses)	3,850	-	-	3,850
Capital contributions	42,579	-	-	42,579
Change in Net Position	<u>\$ 781,044</u>	<u>\$ (568,583)</u>	<u>\$ (114,017)</u>	98,444
Net Position, beginning				<u>3,436,780</u>
Net Position, ending				<u>\$ 3,535,224</u>

City and Borough of Wrangell, Alaska

Sewer Utility Enterprise Fund Schedule of Operating Expenses

Year Ended June 30,	2024
General and Administrative	
Allocated overhead - finance	\$ 28,598
Insurance	10,831
Total General and Administrative	39,429
Treatment	
Salaries	134,432
Overtime salaries	8,170
Employee benefits	41,605
Materials and supplies	22,338
Allocated vehicle charges - garage	9,426
Facilities repairs and maintenance	6,467
Professional services	37,178
Travel and training	7,006
Telephone	4,193
Publications	240
Utilities	70,118
Total Treatment	341,173
Collection	
Salaries	18,049
Overtime salaries	5,487
Employee benefits	13,726
Allocated salaries - public works	12,191
System repairs and maintenance	64,564
Total Collection	114,017
Depreciation	227,410
Total Operating Expenses	\$ 722,029

City and Borough of Wrangell, Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subre - cipients	Total Federal Expenditures
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	None	\$ -	\$ 1,213,999
School and Roads - Grants to States - Birdfest	10.665	None	-	4,206
Total Forest Service Schools and Road Cluster			-	1,218,205
Department of Commerce				
Economic Development Cluster:				
Investments for Public Works and Economic Development Facilities	11.300	N/A	-	2,479,534
Department of the Treasury				
Passed through State of Alaska Department of Commerce, Community, and Economic Development:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds - ARPA Local Government Lost Revenue Relief	21.027	22-LGLR-40	-	148,540
Institute of Museum and Library Services				
Passed through Wrangell Cooperative Association:				
Native American and Native Hawaiian Library Services - IMLS Library Grant	45.311	NAB-253768-OLS-23	-	10,000
Department of Homeland Security				
Homeland Security Grant Program -				
2020 SHSP	97.067		-	204,390
2021 SHSP	97.067		-	832
2022 SHSP	97.067		-	381,162
Total Department of Homeland Security			-	586,384
Federal Highway Administration				
Federal Lands Access Program	20.224	N/A	-	410,265
Department of the Interior				
Passed through Alaska Department of Fish and Game:				
Cooperative Endangered Species Conservation Fund	15.615	COOP 23-143	-	19,809
Environmental Protection Agency				
Passed through State of Alaska Department of Environmental Conservation:				
Drinking Water State Revolving Fund	66.468	917081-E	-	340,238
Department of Housing and Urban Development				
Passed through State of Alaska Department of Commerce, Community, and Economic Development:				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii -				
Wrangell Recreation Facility HVAC Upgrades	14.228	20-CDBG-02	-	77,249
Wrangell High School and Middle School Fire Alarm System Replacement	14.228	21-CDBG-02	-	242,904
Total Department of Housing and Urban Development			-	320,153
Total Expenditures of Federal Awards			\$ -	\$ 5,533,128

See accompanying notes to the Schedule of Expenditures of Federal Awards.

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

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, 2024. 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 Policies

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

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, 2024, there were no unspent interest earnings and unspent grant funds were \$1,490,737.

City and Borough of Wrangell, Alaska

Schedule of State Financial Assistance

Year Ended June 30, 2024

State Agency/Program Title	Award Number	Total Award	Passed Through Subrecipients	State Expenditures
Department of Commerce, Community and Economic Development				
Hospital Replacement Project *	13-DC-494	1,800,000	-	37,886
Connection to Upper Reservoir *	15-DC-162	615,000	-	21,288
Wastewater Treatment Plant *	23-DC-008	4,100,000	-	<u>4,029,700</u>
Total Department of Commerce, Community and Economic Development			<u>-</u>	<u>4,088,874</u>
Department of Revenue				
Community Passenger Vessel Excise Taxes	FY2024	70,975	-	<u>70,975</u>
Department of Education and Early Development				
Public Library Assistance	PLA-23-WRANG	7,000	-	<u>7,000</u>
Department of Health and Social Services				
Healthy & Equitable Communities Grant	MOA #C0622-584-U	66,052	-	<u>29,913</u>
Total State Financial Assistance			<u>\$ -</u>	<u>\$ 4,196,762</u>

See accompanying notes to the Schedule of State Financial Assistance.

City and Borough of Wrangell, Alaska

Notes to Schedule of State Financial Assistance Year Ended June 30, 2024

1. Major Program Notation

* Denotes a major program.

2. Basis of Presentation

The accompanying schedule of state financial assistance (the “Schedule”) includes the state award activity of the City and Borough of Wrangell, Alaska under programs of the State of Alaska for the year ended June 30, 2024. 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.

3. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting.

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Single Audit Reports



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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, Alaska (the Borough) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Borough's basic financial statements and have issued our report thereon dated March 31, 2025. Our report included a reference to other auditors who audited the financial statements of Wrangell Public Schools, as described in our report on the Borough's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Borough's internal control over financial reporting (internal control) as a basis for designing 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 the Borough's internal control. Accordingly, we do not express an opinion on the effectiveness of the Borough's internal control.

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 Borough's financial statements will not be prevented, or detected and corrected on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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 were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001, that we consider to be significant deficiencies.



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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Borough'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 financial statements. 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 Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Borough's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Borough's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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, P.C.

Anchorage, Alaska
March 31, 2025



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3601 C Street, Suite 600
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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

Opinion on Each Major Federal Program

We have audited City and Borough of Wrangell, Alaska's (the Borough) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Borough's major federal programs for the year ended June 30, 2024. The Borough's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Borough complied, in all material respects, with the 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, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Borough and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Borough's compliance with the compliance requirements referred to above.

Other Matter - Federal Expenditures Not Included in the Compliance Audit

The Borough's basic financial statements include the operations of the Wrangell Public Schools, a discretely presented component unit. Our compliance audit, described in the "Opinion on Each Major Federal Program", does not include the operations of Wrangell Public Schools because they engaged other auditors to perform an audit of compliance; however, they did not meet the threshold for an audit in accordance with the Uniform Guidance.

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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Borough's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Borough's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Borough's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Borough's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Borough's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Borough's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.



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Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, P.C.

Anchorage, Alaska
March 31, 2025



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Independent Auditor’s Report on Compliance for Each Major State Program; Report on Internal Control Over Compliance; and Report on the Schedule of State Financial Assistance 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

Opinion on Compliance for Each Major State Program

We have audited City and Borough of Wrangell, Alaska’s (the Borough) compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplements* that could have a direct and material effect on each of the Borough’s major state programs for the year ended June 30, 2024. The Borough’s major state programs are identified in the accompanying Schedule of State Financial Assistance.

In our opinion, the Borough 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, 2024.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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*. Our responsibilities under those standards and the *State of Alaska Audit* are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Borough and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the Borough’s compliance with the types of compliance requirements referred to above.

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Other Matter - State Expenditures Not Included in the Compliance Audit

The Borough's basic financial statements include the operations of its component unit, the Wrangell Public Schools (the School District) which expended \$3,769,280 of state awards which is not included in the Schedule of State Financial Assistance for the year ended June 30, 2024. Our compliance audit, described in the Opinion on Each Major State Program, did not include the operations of the School District because it was subjected to a separate audit in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* for the year ended June 30, 2024.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Borough's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the types of compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Borough's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *State of Alaska Audit* requirements will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the types of compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Borough's compliance with the requirements of the state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *State of Alaska Audit*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Borough's compliance with the types of compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Borough's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State of Alaska Audit* requirements, but not for the purpose of expressing an opinion on the effectiveness of the Borough's internal control over compliance. Accordingly, no such opinion is expressed.



We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 state 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 state 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 state 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, P.C.

Anchorage, Alaska
March 31, 2025

City and Borough of Wrangell, Alaska

Item b.

Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

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? ___ yes X 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:

Assistance Listing Number	Name of Federal Program or Cluster
11.300	Economic Development Cluster
66.468	Drinking Water State Revolving Fund

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

Type of auditor's report issued on compliance for major state programs: Unmodified

Internal control over major state programs:
Material weakness(es) identified? ___ yes X no
Significant deficiency(ies) identified? ___ yes X (none reported)

Dollar threshold used to determine a state major program: \$ 750,000

Auditee qualified as low-risk auditee? ___ yes X no

Schedule of Findings and Questioned Costs, continued

Section II - Financial Statement Findings Required to be Reported in Accordance with Government Auditing Standards

Finding 2024-001 **Journal Entry Review - 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 There was not evidence of proper review and approval of manual journal entries throughout the year. In addition, certain management personnel have administrative-level access within the Borough’s general ledger accounting software.

Cause The Borough was not fully staffed throughout the year to allow for review of each manual journal.

Effect or Potential Effect Misstatements may exist and go undetected in the general ledger and financial statements.

Recommendation The Borough should ensure every journal entry is reviewed and approved prior to posting, and should consider a sequential listing of manual entries be maintained to ensure this review is complete absent IT controls.

Views of Responsible Officials Management concurs with the finding. Management has implemented a journal entry creation and review process. The preparer of the journal entry will sign and date the entry upon creation. The entry will then be printed to PDF and submitted for review by the Finance Director, who will sign and date it as “approved” before placing it in the current fiscal year’s journal entry file. The Borough will ensure proper segregation of duties is maintained throughout this process to mitigate the risk of errors or fraud.

Section III - Federal Award Findings and Questioned Costs

No were no findings and questioned costs for federal awards (as defined in Section 2 CFR 200.516(a) that are required to be reported.

Section IV - State Award Findings and Questioned Costs

There were no findings and questioned costs for State of Alaska awards (as defined in the State of Alaska Audit Guide and Compliance Supplement for State Single Audits) that are required to be reported.

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**CITY AND BOROUGH OF WRANGELL'S SINGLE AUDIT
RESPONSES (UNAUDITED)**



**CITY AND BOROUGH
OF WRANGELL**

INCORPORATED MAY 30, 2008

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City and Borough of Wrangell, Alaska

**Summary Schedule of Prior Audit Findings, continued
Year Ended June 30, 2024**

Financial Statement Findings

Finding 2023-001 General Ledger Reconciliation and External Financial Reporting - Internal Control Over Financial Reporting - Significant Deficiency

Finding The Borough's internal control over financial reporting did not prevent, or detect and correct, errors in certain account balances in a timely manner. Most of these items were identified by management but not fully reconciled. Adjustments 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 pole rental revenue, grant revenue and receivables, and accounts payable.

Status Finding resolved

Finding 2023-002 Journal Entry Review and Approval, and Support- Internal Control Over Financial Reporting - Material Weakness

Finding The Borough's internal controls over financial reporting did not ensure proper review and approval of manual journal entries throughout the year. Within the Borough's IT environment, certain management personnel have administrative-level access. These conditions give rise to a heightened risk of management override with manual adjustments.

Status Finding partially resolved in 2024, see Finding 2024-001



CITY AND BOROUGH OF WRANGELL

INCORPORATED MAY 30, 2008

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City and Borough of Wrangell, Alaska

Corrective Action Plan Year Ended June 30, 2024

Name of Contact Person: Jackson R. Pool
Finance Director
jpool@wrangell.com
907-874-2381

Financial Statement Findings

Finding 2024-001 - Journal Entry Review and Approval, and Support - Internal Control Over Financial Reporting - Significant Deficiency

Corrective Action Plan

To strengthen internal controls, the Borough has implemented a journal entry preparation and review process to ensure accuracy and accountability. The preparer of the journal entry will sign and date the entry upon creation. The entry will then be printed to PDF and submitted for review by the Finance Director, who will sign and date it as “approved” before placing it in the current fiscal year’s journal entry file. The Borough will ensure proper segregation of duties is maintained throughout this process to mitigate the risk of errors or fraud. Additionally, supporting documentation will be retained with each journal entry to provide justification for the recorded change.

Expected Completion Date: June 30, 2025.

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 22 nd , 2025
	<u>Agenda Section</u>	13

RESOLUTION No. 04-25-1934 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE CREATION OF THE CRUISE SHIP FACILITY SECURITY OFFICER TEMPORARY POSITION AND AMENDING THE NON-UNION WAGE AND GRADE TABLE

SUBMITTED BY:

Jackson Pool, Finance Director

FISCAL NOTE:

Expenditure Required:		
Amount Budgeted:		
Account Number(s):		
Account Name(s):		

Reviews/Approvals/Recommendations

<input type="checkbox"/>	
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Res 04-25-1934. 2. Non-Union Wage and Grade Table 3. Job Description

RECOMMENDATION MOTION:
Move to approve Resolution No. 04-25-1934.

SUMMARY STATEMENT:

This resolution authorizes the creation of a temporary Cruise Ship Facility Security Officer position within the Port Department to enhance security during the cruise ship season. The position will be added to the non-union temporary wage and grade table at Grade 9 and is intended to ensure safety and regulatory compliance at the cruise ship facility.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION No. 04-25-1934

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE CREATION OF THE CRUISE SHIP FACILITY SECURITY OFFICER TEMPORARY POSITION AND AMENDING THE NON-UNION WAGE AND GRADE TABLE

WHEREAS, the City & Borough of Wrangell Port recognizes the need for enhanced security measures at the cruise ship facility to ensure the safety of passengers, crew members, and the public; and

WHEREAS, the addition of the Cruise Ship Facility Security Officer Temporary Position to the non-union temporary wage and grade table at Grade 9 is needed; and

WHEREAS, this position will be responsible for monitoring access to the facility, ensuring compliance with safety protocols, and addressing security concerns as they arise; and

WHEREAS, the assembly approves the creation of the position as well as the amended non-union wage and grade table.

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

Section 1. The Assembly hereby authorizes the creation of the Cruise Ship Facility Security Officer Temporary position and its inclusion in the non-union temporary wage and grade table at Grade 9, as well as the job description for said position.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUH OF WRANGELL, THIS 22nd DAY OF April, 2025.

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

Permanent Non-exempt Employee Pay Plan, City and Borough of Wrangell, Hourly Compensation

Resolution No. 04-25-1934

Effective Date 4/22/2025

Grade	Step	1	2	3	4	5	6	7	8	9	10	11	12	13
8		17.00	17.34	17.69	18.04	18.40	18.77	19.14	19.53	19.92	20.32	20.72	21.14	21.56
9		17.50	17.85	18.21	18.57	18.94	19.32	19.71	20.10	20.50	20.91	21.33	21.76	22.19
10		18.50	18.87	19.25	19.63	20.02	20.43	20.83	21.25	21.68	22.11	22.55	23.00	23.46
11		19.00	19.38	19.77	20.16	20.57	20.98	21.40	21.83	22.26	22.71	23.16	23.62	24.10
12		20.00	20.40	20.81	21.22	21.65	22.08	22.52	22.97	23.43	23.90	24.38	24.87	25.36
13		21.00	21.42	21.85	22.29	22.73	23.19	23.65	24.12	24.60	25.10	25.60	26.11	26.63
14		22.00	22.44	22.89	23.35	23.81	24.29	24.78	25.27	25.78	26.29	26.82	27.35	27.90
15		23.00	23.46	23.93	24.41	24.90	25.39	25.90	26.42	26.95	27.49	28.04	28.60	29.17
16		24.00	24.48	24.97	25.47	25.98	26.50	27.03	27.57	28.12	28.68	29.26	29.84	30.44
17		25.00	25.50	26.01	26.53	27.06	27.60	28.15	28.72	29.29	29.88	30.47	31.08	31.71
18		26.00	26.52	27.05	27.59	28.14	28.71	29.28	29.87	30.46	31.07	31.69	32.33	32.97
19		28.00	28.56	29.13	29.71	30.31	30.91	31.53	32.16	32.81	33.46	34.13	34.81	35.51
20		31.00	31.62	32.25	32.90	33.56	34.23	34.91	35.61	36.32	37.05	37.79	38.54	39.32
21		34.00	34.68	35.37	36.08	36.80	37.54	38.29	39.06	39.84	40.63	41.45	42.27	43.12
22		35.00	35.70	36.41	37.14	37.89	38.64	39.42	40.20	41.01	41.83	42.66	43.52	44.39

8	Custodian	14	Dispatch/Corrections Officer Public Works Administrative Assistant	18	Administrative Assistant - Police Corrections Sergeant Senior Staff Accountant Marketing and Community Development Coordinator
9	Library Assistant I	15	Accounting Clerk Utility Accounts Clerk Property & Sales Tax Clerk	19	Police Officer Probationary
12	Library Assistant II Nolan Center Attendant Nolan Center Coordinator	17	Police Officer Recruit	20	Police Officer
13	Recreation Coordinator			21	Police Sergeant Fire/EMS Administrator
				22	Police Lieutenant

Permanent, Salaried (Exempt) Employee Pay Plan, City and Borough of Wrangell, Monthly Compensation

Grade	Step	1	2	3	4	5	6	7	8	9	10	11	12	13
23		4,554.21	4,645.29	4,738.20	4,832.96	4,929.62	5,028.21	5,128.77	5,231.35	5,335.98	5,442.70	5,551.55	5,662.58	5,775.83
24		4,702.71	4,796.77	4,892.70	4,990.56	5,090.37	5,192.17	5,296.02	5,401.94	5,509.98	5,620.18	5,732.58	5,847.23	5,964.18
25		4,999.73	5,099.72	5,201.71	5,305.75	5,411.86	5,520.10	5,630.50	5,743.11	5,857.98	5,975.13	6,094.64	6,216.53	6,340.86
26		5,148.23	5,251.20	5,356.22	5,463.35	5,572.61	5,684.06	5,797.75	5,913.70	6,031.97	6,152.61	6,275.67	6,401.18	6,529.20
27		5,360.31	5,467.51	5,576.86	5,688.40	5,802.17	5,918.21	6,036.58	6,157.31	6,280.45	6,406.06	6,534.18	6,664.87	6,798.17
28		5,572.38	5,683.83	5,797.51	5,913.46	6,031.73	6,152.36	6,275.41	6,400.92	6,528.93	6,659.51	6,792.70	6,928.56	7,067.13
29		5,802.85	5,918.91	6,037.29	6,158.03	6,281.19	6,406.82	6,534.95	6,665.65	6,798.97	6,934.95	7,073.64	7,215.12	7,359.42
30		6,050.63	6,171.65	6,295.08	6,420.98	6,549.40	6,680.39	6,814.00	6,950.28	7,089.28	7,231.07	7,375.69	7,523.20	7,673.67
31		6,298.42	6,424.38	6,552.87	6,683.93	6,817.61	6,953.96	7,093.04	7,234.90	7,379.60	7,527.19	7,677.73	7,831.29	7,987.91
32		6,716.99	6,851.33	6,988.35	7,128.12	7,270.68	7,416.09	7,564.42	7,715.71	7,870.02	8,027.42	8,187.97	8,351.73	8,518.76
33		6,932.93	7,071.59	7,213.02	7,357.28	7,504.43	7,654.52	7,807.61	7,963.76	8,123.04	8,285.50	8,451.21	8,620.23	8,792.63
34		7,148.88	7,291.86	7,437.69	7,586.45	7,738.18	7,892.94	8,050.80	8,211.82	8,376.05	8,543.57	8,714.44	8,888.73	9,066.51
35		7,434.53	7,583.22	7,734.89	7,889.58	8,047.38	8,208.32	8,372.49	8,539.94	8,710.74	8,884.95	9,062.65	9,243.91	9,428.78
36		7,732.09	7,886.73	8,044.46	8,205.35	8,369.46	8,536.85	8,707.59	8,881.74	9,059.37	9,240.56	9,425.37	9,613.88	9,806.16
37		8,041.54	8,202.37	8,366.42	8,533.75	8,704.42	8,878.51	9,056.08	9,237.21	9,421.95	9,610.39	9,802.60	9,998.65	10,198.62
38		8,362.90	8,530.16	8,700.76	8,874.78	9,052.27	9,233.32	9,417.99	9,606.35	9,798.47	9,994.44	10,194.33	10,398.22	10,606.18
39		8,697.24	8,871.19	9,048.61	9,229.59	9,414.18	9,602.46	9,794.51	9,990.40	10,190.21	10,394.01	10,601.89	10,813.93	11,030.21
40		8,840.00	9,016.80	9,197.14	9,381.08	9,568.70	9,760.07	9,955.28	10,154.38	10,357.47	10,564.62	10,775.91	10,991.43	11,211.26

26	Library Director	32	Senior Project Manager	35	Capital Projects Director Public Works Director
28	Fire Chief Nolan Center Director Construction and Facility Manager	33	Economic Development Director Borough Controller	37	Finance Director
30	Parks & Recreation/ Maintenance Director H/R - Executive Assistant	34	Electrical Superintendent Port & Harbor Director	39	Police Chief

Temporary/Part-time/Seasonal Employees
Hourly Compensation

Grade	Step	1	2	3	4	5	6	7	8	9	10	11	12	13
7		14.00	14.28	14.57	14.86	15.15	15.46	15.77	16.08	16.40	16.73	17.07	17.41	17.76
8		16.00	16.32	16.65	16.98	17.32	17.67	18.02	18.38	18.75	19.12	19.50	19.89	20.29
9		19.00	19.38	19.77	20.16	20.57	20.98	21.40	21.83	22.26	22.71	23.16	23.62	24.10

10 Fixed hourly rate of \$20.00 per hour
11 Fixed hourly rate of \$30.00 per hour

7	Nolan Center Theater Temporary Worker	9	Election Chair and Co-Chair Person Parks Maintenance Temporary Worker	10	Intern Position
8	Aquatics & Recreation Temporary Worker Election Worker Library Technician		Port & Harbor Maintenance Temporary Worker Maintenance/Custodian Temporary Worker Cruise Ship Facility Security Officer	11	Dispatch/Corrections Officer Temporary Worker

City & Borough of Wrangell

Position Description

Position: Cruise Ship Facility Security Officer	Position: Temporary
Department/Site: Port Cruise Ship Facility	FLSA: Non-Exempt
Reports to/Evaluated by: Harbormaster	Salary Grade: 9

Summary

The Cruise Ship Facility Security Officer is responsible for enforcing security protocols at the Wrangell Port Facility during cruise ship operations. This position ensures the safety and security of cruise vessels, passengers, and port infrastructure by complying with applicable federal, state, and municipal regulations, including those outlined in the Department of Homeland Security's Port Security Plan. The role requires professional interaction with port users, cruise line personnel, public agencies, and members of the public.

Distinguishing Career Features

This is a seasonal, temporary position with variable hours dependent on the cruise ship schedule. The position plays a critical role in the secure operation of the port during cruise ship visits and must adhere to the Wrangell Port Facility Security Plan.

Essential Duties and Responsibilities

- Enforce and comply with all requirements outlined in the Wrangell Port Facility Security Plan.
- Monitor and control access to secure and restricted areas of the port.
- Conduct security inspections of port facilities and cruise ship perimeters.
- Observe and report any suspicious activity or unauthorized access.
- Assist with vessel arrivals and departures as needed.
- Communicate effectively with ship security personnel, U.S. Coast Guard, and local law enforcement.
- Ensure that safety measures are in place and followed during cruise ship operations.
- Provide courteous and professional assistance to visitors, cruise passengers, and vendors.

Qualifications

▪ Knowledge and Skills

- Working knowledge of port security principles and protocols.
- Ability to follow procedures as outlined in federal security plans.
- Proficient in verbal communication and public interaction.
- Basic boat handling and dock safety skills preferred.
- Familiarity with marine and port operations is a plus.

▪ Abilities

- Operate small vessels and forklifts (training provided if necessary).
- Effectively communicate with diverse groups, including the public, port tenants, and regulatory officials.
- Remain alert, observant, and responsive in dynamic marine and public environments.

- Maintain professionalism and composure in stressful situations.

- **Physical Abilities**

- Must be able to lift and carry up to 50 pounds.
- Work in a physically demanding, outdoor environment in all weather conditions.
- Stand and walk for extended periods and work variable hours, including early mornings, evenings, weekends, and holidays depending on ship schedules.

- **Education and Experience**

- High school diploma or GED required.
- Previous experience in security, public safety, or marine operations preferred.

- **Licenses and Certificates**

- Valid Alaska Driver's License required.
- **Valid TWIC (Transportation Worker Identification Credential) required.**
- Basic First Aid and CPR certifications preferred (training may be provided).

- **Working Conditions**

This position is performed primarily outdoors and requires exposure to varying weather conditions. The role may include extended or irregular hours based on cruise ship activity. The officer must remain on-site and responsive during vessel port calls and port operations.

This job/class description, describes the general nature of the work performed, representative duties as well as the typical qualifications needed for acceptable performance. It is not intended to be a complete list of all responsibilities, duties, work steps, and skills required of the job.

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 22, 2025
	<u>Agenda Section</u>	13

RESOLUTION No. 04-25-1935 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE PARTICIPATION IN THE ALASKA PUBLIC INSURANCE ALLIANCE JOINT INSURANCE AGREEMENT

SUBMITTED BY:

Jackson Pool, Finance Director

FISCAL NOTE:

Expenditure Required:		
Amount Budgeted:		
Account Number(s):		
Account Name(s):		

Reviews/Approvals/Recommendations

<input type="checkbox"/>	
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Resolution No. 04-25-1935. 2. APRA Cooperative Participation Agreement

RECOMMENDATION MOTION:
Move to approve Resolution No. 04-25-1935.

SUMMARY STATEMENT:

This resolution authorizes the City and Borough of Wrangell to join the Alaska Public Risk Alliance (APRA), a unified and modernized risk pool formed through the merger of Alaska Public Entity Insurance (APEI) and the Alaska Municipal League Joint Insurance Association (AMLJIA). This

strategic consolidation, effective July 1, 2025, brings together the collective strength, expertise, and financial stability of two long-standing insurance pools serving Alaska's public entities.

By joining APRA, Wrangell will benefit from:

- **Improved risk management tools and resources**
- **Greater purchasing power for reinsurance and coverage**
- **Streamlined administrative services**
- **Long-term rate stability and enhanced financial sustainability**

Participation in APRA positions Wrangell to remain proactive in managing liability, property, and workers' compensation risks while aligning with the majority of Alaska municipalities moving in this direction. The Cooperative Participation Agreement sets forth shared governance, transparency, and the ability to shape the future of public entity risk management in Alaska.

Adopting this resolution ensures Wrangell stays ahead of rising insurance costs and secures access to a stronger, more resilient risk pool built by and for Alaskans.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION No. 04-25-1935

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE PARTICIPATION IN THE ALASKA PUBLIC INSURANCE ALLIANCE JOINT INSURANCE AGREEMENT

WHEREAS, the City & Borough of Wrangell has been a member of Alaska Public Entity insurance for the purpose of pooling self-insured losses and administrative services, and jointly purchasing excess insurance, reinsurance, or other loss funding mechanisms through a Joint Insurance Agreement; and

WHEREAS, the members of the Alaska Municipal League Joint Insurance Association and Alaska Public Entity Insurance have voted to merge these organizations, effective on or about July 1, 2025, to form the Alaska Public Risk Alliance (APRA), a non-profit corporation in the State of Alaska, and establish a joint insurance agreement for eligible municipalities and their public corporations, city and borough school districts, and regional education attendance areas in the State of Alaska; and

WHEREAS, the City & Borough of Wrangell wishes to participate in the Joint Insurance Agreement established by APRA.

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

Section 1. The City & Borough of Wrangell agrees to enter into a Cooperative Participation Agreement with other Alaska municipalities, school districts and regional education attendance areas and to assume the duties and responsibilities as described in the agreement. A copy of this agreement, which may be amended from time to time, is attached hereto and incorporated by reference.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUH OF WRANGELL, THIS 22nd DAY OF April, 2025.

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk



COOPERATIVE PARTICIPATION AGREEMENT

July 1, 2025

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COOPERATIVE PARTICIPATION AGREEMENT

Preamble

THIS AGREEMENT is made and entered into in the State of Alaska by and among those municipalities and their public corporations, city and borough school districts, and regional education attendance areas organized and existing under the Constitution or laws of the State of Alaska, which have signed this Agreement. Parties signing this Agreement are collectively referred to in this Agreement as “Members” and individually as “Member.”

WHEREAS, AS 21.76.010 provides that two or more local governmental entities may enter into Cooperative Agreements for the purpose of establishing joint insurance arrangements; and

WHEREAS, each of the parties to this Agreement desires to join with the other parties to form a Joint Insurance Arrangement (JIA) for the purpose of pooling self-insured losses and administrative services, and jointly purchasing excess insurance, reinsurance, or other loss funding mechanisms; and

WHEREAS, it appears economically feasible and practical for the parties to this Agreement to do so;

NOW, THEREFORE, the parties hereto agree as follows:

1. Definitions

The following definitions will apply to the provisions of the Agreement:

- **“Administrator”** means the person appointed by the Board of Directors, or as otherwise provided in the Bylaws, to serve as chief executive officer of the Alliance.
- **“Alliance”** means Alaska Public Risk Alliance, a joint insurance arrangement and a nonprofit corporation organized under the laws of the State of Alaska.
- **“Board of Directors”** or **“Board”** means the governing body of the Alliance.
- **“Bylaws”** means those bylaws of the Alliance that are adopted by the Alliance’s Board of Directors, and as duly amended thereafter. The bylaws, including without limitation all definitions they contain, are incorporated into this Agreement by this reference.

- **“Claim”** means a demand made against the Alliance arising out of an occurrence that is within the scope of coverage of the Alliance's joint insurance arrangement as developed by the Board.
- **“Claim Reserves”** means the total funds set aside for the purpose of adjusting and paying members' claims, which have been certified as adequate by a Casualty Actuary who is a member of the American Academy of Actuaries.
- **“Economic Capital”** means the amount of funds required to support pool operations and protect the Alliance from such events as unexpectedly high losses or poor investment performance.
- **“Fiscal Year”** means that period of twelve months that is established as the fiscal year of the Alliance.
- **“Insurance”** means and includes self-insurance through a funded program and/or any commercial insurance contract. This joint insurance arrangement will not be considered insurance for any other purpose, pursuant to AS 21.76.020(a).
- **“Joint Insurance Fund”** has the meaning ascribed to that term in AS 21.76.900.
- **“Reinsurance”** or **“Excess Insurance”** means insurance coverage purchased by the Alliance to protect the funds of the Alliance against catastrophes or an unusual frequency of losses during a single year.
- **“Unallocated Capital”** means funds held by the Alliance in amounts greater than the amounts required for Claim Reserves and Economic Capital.

2. Purposes

This Agreement is entered into by the Members to provide comprehensive and effective coverage and risk management services, as authorized by AS 21.76, with the objective of reducing the amount and frequency of Members' losses and decreasing the cost of claims incurred by Members.

As provided by Section 21.76 of the Alaska Statutes, pooling of losses in this program is not considered insurance.

3. Parties to Agreement

Each party to this Agreement certifies that it intends to, and does, contract with all other parties who are signatories to this Agreement as well as other parties that may later be added to and become signatories of this Agreement. Each party to this Agreement also certifies that the deletion of any party from this Agreement will not affect this Agreement or such party's intent as described above with the other parties to the Agreement then remaining. A roster of parties to the Agreement is available on request.

4. Term of Agreement

This Agreement will become effective on the date coverage commences for the Members. The Agreement will continue in effect unless coverage is canceled, non-renewed, or otherwise terminated in accordance with this Agreement and the Alliance Bylaws.

5. Powers of the Alliance

The Alliance will have the powers necessary to administer this joint insurance arrangement pursuant to AS 21.76.030(2) and AS 21.76.900(2) as amended, replaced or updated. The Alliance, and to the extent delegated by the Board of Directors the Administrator, are authorized to perform all acts necessary for the exercise of said powers pursuant to the terms hereof and in the manner provided by law, including, but not limited to, any or all the following:

- to make and enter into contracts;
- to incur debts, liabilities, or obligations;
- to acquire, hold and dispose of property, funds, services, and other forms of assistance from persons, firms, corporations, and governmental entities in the name of the Alliance;
- to sue and be sued in the name of the Alliance;
- to exercise all powers necessary and proper to carry out the terms and provisions of this Agreement, or otherwise authorized by law; and
- all other and further powers that may be authorized by the Articles of Incorporation Bylaws, and any other corporate governance documents of the Alliance, and as permitted or not otherwise prohibited by law.

6. Establishment and Administration of the Joint Insurance Fund

The Alliance establishes a Joint Insurance Fund as described in AS Sec. 21.76.080 and will administer it as provided by law.

7. Board of Directors

The Alliance will be governed by the Board of Directors, which is hereby established, and which will be composed of 12 Directors according to the Bylaws. Each member of the Board will have one vote. A list of the names of the Board of Directors of the Alliance is available on request.

8. Powers of the Board of Directors

The Board of Directors of the Alliance will have the powers and duties set out in the Bylaws and other powers and functions as are provided for in this Agreement or in law including, but not limited to, the power to authorize contracts in accordance with AS 21.76 upon such terms and conditions as the Board deems appropriate, and to adopt rules for the fair and equitable administration of the Alliance and the Joint Insurance Fund.

9. Coverage Provided

The Alliance may provide any kind of coverage for Members required by law or regulation or as the Board will determine, and not otherwise prohibited under AS 21.76.010(b). All applicable coverage memoranda or policy forms, as they may be adopted and amended from time to time by action of the Board, are incorporated herein by this reference.

10. Claim Reserves and Capital

The Alliance will set aside funds in sufficient amounts to (1) pay all incurred claims, and (2) provide the capital necessary to support pool operations and protect the Alliance against unexpected events. These Claim Reserves and Economic Capital amounts will be determined by a Casualty Actuary who is a member of the American Academy of Actuaries. The Economic Capital will be based on a target funding level determined by the Board and is intended to protect the Alliance at a high level of confidence.

Funds that exceed the Claim Reserves and Economic Capital amount are Unallocated Capital and may be allotted by the Board to purposes that further the objectives of the Alliance. Such purposes include, but are not limited to, increasing the funds held as Economic Capital, adjusting Member contributions, and refunding amounts to eligible Members.

Any contribution adjustments or refunds will be based upon a formula that considers, but is not limited to, a Member's participation in the Alliance; its loss and risk factors; and the financial needs of the Alliance.

11. Accounts and Records

Annual Budget. The Board will annually adopt an operating budget.

Funds and Accounts. The Administrator will establish and maintain such funds and accounts as may be required by applicable law or regulation or generally accepted accounting practices. Financial books and records of the joint insurance arrangement will be in the hands of the Administrator and will be open to inspection at all reasonable times by representatives of the Members.

Alliance Report. The Board will provide for an annual independent audit of the accounts and records of the joint insurance arrangement. This audit will conform to generally accepted auditing standards, and will include a determination, by a casualty actuary who is a member of the American Academy of Actuaries, that methodologies for establishing reserves for losses are actuarially sound, and that the reserve level is adequate. By October 1 of each year, a report of the financial condition of the Joint Insurance Arrangement, certified by a certified public accountant, will be filed as a public record with the Legislative Budget and Audit Committee and the Director of the Division of Insurance, as required by AS 21.76.020(b), and made available to each Member.

12. Responsibility for Funds

The Administrator of the Alliance will have the custody of and disburse the joint insurance arrangement's funds in accordance with this Agreement and Board policy. The Administrator may periodically approve other authorized signatories.

The Alliance will provide all officers and employees authorized to disburse Alliance funds with a fidelity bond or comparable instrument in an amount set by the Board, but not less than \$1,000,000.

13. Method of Apportioning Costs

The revenue required by the Alliance to carry out its functions on behalf of Members is established annually by the Board and apportioned among Members through determination of each Member's contributions.

Each Member's contributions will be determined by the Administrator, taking into consideration factors including but not limited to:

- The Member's exposures to risk, such as property location and values, employee classifications and payroll, vehicles, and services provided.
- The Member's loss history, including claim frequency and severity.
- The Member's efforts to identify and mitigate risk through loss control activities.
- The amount of the Member's self-insured retention or deductibles.
- The cost of insurance, reinsurance, excess insurance, or other coverages purchased for or on behalf of Members.
- Any adjustments based on exposure audit provisions in insurance policies or coverage obtained pursuant to this Agreement.

14. Additional Contributions

In the unlikely event that the Board determines that the combined amount of Economic Capital and Unallocated Capital is or is expected to become insufficient to effectively carry out the provisions of this Agreement, the Board may vote to assess additional contributions relating to one or more fiscal years that may apply to Members that are currently, or were formerly, parties to this Agreement

A decision by the Board to assess additional contributions will not take effect unless and until it is ratified at an annual or special meeting by two-thirds of the current Members. At least 30 days prior to that Member meeting, the Administrator will provide to each Member a document describing (1) the Board's rationale for levying the additional contributions, (2) the formula it will use to allocate the additional contributions among Members, and (3) when Members must pay the additional contributions levied.

15. Establishing and Promoting an Aggressive Risk Management Program

The Administrator will:

- Assist each Member in identifying and reducing risks.
- Provide loss prevention services to Members as needed, including, as appropriate and available, training, inspections, and consulting services.
- Provide loss information to assist each Member in carrying out its claims management and loss control program.
- Provide to Members, as needed and feasible, a review of their contracts to determine sufficiency of indemnity and insurance provisions.
- Undertake all other responsibilities deemed necessary by the Board to carry out the purposes of this Agreement.

16. Members' Responsibilities

Each Member of the Alliance has responsibilities to its fellow Members, and to the Alliance as a whole. Members will in all ways cooperate with and assist the Alliance, and any insurer providing coverage to the Alliance, in all matters relating to this Agreement, and will comply with all Bylaws, rules, regulations, and policies adopted by the Board.

Each Member further agrees to:

- Appoint a representative to the Alliance as provided in the Bylaws.

- Comply with recommendations of the Alliance concerning the development and implementation of a loss control program.
- Undertake efforts to mitigate losses, including the prompt reporting of claims or potential claims to the Alliance, and to fully cooperate with the Alliance and any insurer providing coverage to the Alliance or its Members in the adjustment of claims.

17. Member Payments

Each Member will pay its contribution promptly when due. The contribution constitutes the Member's financial obligation to the joint insurance arrangement for the coverage period, which may be adjusted by subsequent audit of the Member's exposures or risks, and any additional contributions levied as provided in Section 14 or Section 25 of this Agreement.

The Administrator may impose a finance charge on any account balances that are more than 30 days past due and may, following 30 days' written notice to the Member, cancel a Member's coverage pursuant to applicable law if a contribution for coverage or any insurance policy obtained through this Agreement for that Member remains unpaid.

Cancellation of coverage under this section will not relieve a Member of its financial obligations to the Alliance.

18. New Members

Additional Members may be permitted, at the discretion of the Administrator and after completing an application process established by the Board, to become signatories of this Agreement or a similar agreement.

19. Member Withdrawal

A Member may withdraw as a party to this Agreement pursuant to the requirements of this Section:

- Withdrawing Members must give written notice of intent to withdraw at least 180 days prior to the expiration of coverage.
- A Member that fails to renew its coverage without giving the required 180 days' written notice to the Administrator will be responsible for a penalty equal to 20 percent of its total annual contribution for the most recent coverage year.
- A Member that withdraws during a coverage period, or has its coverage canceled by the Administrator for failure to pay the required contribution, will be responsible for a penalty equal to 20 percent of the total annual contribution for the Member for the current coverage year.

- A member may request a waiver of the penalty imposed under this section by submitting the request in writing to the Administrator. The Board must approve any penalty waivers.

Withdrawal from this Agreement under this section will not relieve a Member of any other financial obligations to the Alliance. The withdrawal of any Member from this Agreement will not terminate the Agreement.

20. Claims Administration and Payment of Losses

- Each Member will give prompt notice of any claims to the Alliance. The Member will communicate directly with the Alliance and not through third parties unless agreed to by the Administrator. Failure to give prompt notice of claims will result in a limitation of coverage and penalties as provided in the relevant coverage memorandum.
- Except in circumstances where coverage is provided by an insurance carrier, the Administrator will investigate all claims against the Member and will attempt to adjust or settle such claims. The Member agrees to provide and make available to the Administrator all information and all personnel as may be reasonably required to fully investigate and defend each claim.
- Subject to the provisions of this Agreement and all applicable coverage agreements or policies, legal counsel selected by the Alliance will defend claims against the Member. A Member will have the right to hire, at its own expense, its own co-counsel to work with defense counsel employed by the Alliance.
- The Administrator will pay adjudicated claims according to the provisions of this Agreement and all applicable coverage memoranda or policies.
- In the event the Administrator determines it is advisable to settle a claim, the Member, except as provided in the applicable coverage memorandum, will accept the Administrator's recommendation and judgment and enter into such settlements as the Administrator determines to be appropriate.
- With the express written permission of the Alliance, a Member with a self-insured retention may be permitted to administer, defend and adjust claims within its own self-insured retention, in a manner consistent with the Member's coverage memoranda and Alliance-approved policies and procedures. Such written permission does not relieve the Member from notice requirements as defined in this Agreement or in the applicable coverage memorandum. Once the self-insured retention is reached, all outstanding defense and adjustment of the claim will be handled by the Alliance pursuant to the paragraphs above.

Written permission notwithstanding, the Alliance, in its sole judgment and discretion, retains the right to take over handling of claims below the Member's self-insured retention.

21. Coverage Determination and Appeal

It will be the duty and responsibility of the Administrator to make the initial determination regarding rights to coverage protections provided under the joint insurance arrangement. This responsibility is limited to amounts of coverage provided by or retained by the Alliance, including amounts within self-insured retentions or deductibles, and amounts where the Alliance is designated as the "Company" or "Insurer" under the applicable policy or coverage memorandum.

The Administrator or designee will timely notify the Member of the determination in writing, advising the Member whether or to what extent the Alliance:

- Is accepting or denying coverage;
- Will defend the claim and/or indemnify the Member; and
- Is reserving any rights to make any subsequent determinations regarding coverage.

A Member that disagrees with a decision by the Administrator to deny coverage may appeal the decision to the Board. The Board will promulgate rules and procedures for the appeal process.

Notwithstanding the foregoing, a Member has the right to petition the Administrator and pursue an appeal with the Board to request the Alliance's assistance in pursuing coverage placed by the Alliance with an insurance carrier.

22. Exhaustion of Policy Limits

It is understood and agreed that in the event of a covered loss or accumulation of covered losses affecting multiple Members whereby the amount of loss exceeds the limits of the coverage memorandum or policy, the payments to individual Members will be made on a proportional basis. This proportion will be determined as the ratio of the total limits available divided by the total amount of the loss.

This provision applies to exhaustion of limits on a per occurrence or an annual aggregate basis as appropriate.

23. Liabilities of the Alliance

Pursuant to Alaska law, the debts, liabilities, and obligations of the Alliance will not constitute debts, liabilities, or obligations of any Members, except as expressly set forth in this Agreement. The debts, liabilities and obligations of the Alliance will not constitute debts, liabilities or obligations of its officers, directors, employees, agents, Board of Directors, committees or Administrator.

24. Member Liability

Members will not be assessed for costs or expenses in excess of their contribution payment, except as provided in Section 14 or in Section 25 of this Agreement.

25. Termination and Dissolution

This Agreement may be terminated if the Board of Directors, by a two-thirds vote of the Directors, adopts a resolution recommending the Alliance be dissolved and this Agreement be terminated.

- The question of the dissolution and termination will be submitted to a vote at a meeting of Members entitled to vote, which may be either an annual or special meeting. A resolution to dissolve the Alliance and to terminate this Agreement will be adopted upon receiving at least two-thirds of the votes which Members present at the meeting are entitled to cast.
 - If there are no Members, or no Members entitled to vote present, the adopted resolution of the Board to dissolve the Alliance and terminate this Agreement will take effect.
- In the event dissolution and termination is approved, this Agreement and the Alliance will continue to exist solely for the purpose of disposing of all liabilities, distribution of assets, and all other functions necessary to close out the affairs of the Alliance. The Board is vested with all powers of the Alliance for the purpose of dissolving affairs of the Alliance.
- Upon dissolution and termination, and following the payment of, or provision for, all debts, claims, and liabilities, all remaining assets and liabilities of the Alliance will be distributed among the Members based on a formula and timing approved by the Board.

26. Merger or Consolidation

After completion of an analysis of the Alliance's liabilities and assets by a casualty actuary who is a member of the American Academy of Actuaries, and any other analysis that the Board considers appropriate, the Board may elect to merge or consolidate assets and liabilities of the Alliance with those of another substantially similar organization for the purposes of providing ongoing coverage and risk management for the Members. The Board may, but is not obligated to, approve a distribution of assets among Members as part of the merger or consolidation. Such a merger or consolidation will be made consistent with the requirements in AS 10.20 and will not constitute a termination of the Agreement as described herein.

27. Notices

Notices to Members hereunder will be sufficient if mailed to the address listed on the most recent application form of the respective Members. A Member may change such address or other contact information by providing written notice (which will include notice by fax or email) of such change to the Alliance.

28. Amendment

This Agreement may be amended at any time by the written approval of a majority of the Members signatory to it, or by the Board of Directors of the Alliance following 30 days' written notice to the Members of the proposed change(s). Any amendment to this Agreement will be effective on the subsequent July 1 unless another effective date is otherwise stated therein.

29. Prohibition Against Assignment

No Members may assign any right, claim, or interest it may have under this Agreement and no creditor, assignee, or third-party beneficiary of any Member will have any right, claim or title to any part, share, interest, fund, premium, contribution, or asset of the Alliance.

30. Agreement Complete

This Agreement, along with any exhibits hereto and documents incorporated by reference herein, constitute the full and complete Agreement of the parties. There are no oral understandings or agreements not set forth in writing herein.

31. Governing Law

This Agreement will be interpreted according to the laws of the State of Alaska. A suit brought relating to any dispute hereunder or related hereto will be filed in the Superior Court of Alaska in Anchorage or Juneau, and in no other place.

32. Construction of Contract

Separate agreements will be executed by each Member and all such agreements will be construed as a single collective contract.

33. Severability

If a provision of this Agreement is or becomes illegal, invalid, or unenforceable, the remainder of this Agreement will remain valid and enforceable.

34. Conformity to Statute

In the event any term or provision of this Agreement is found to be in conflict with the laws, regulation, or applicable statutes of the State of Alaska, such term or provision will be construed so as to conform to such statutes or laws.

35. Signatures

The parties hereto, acting through properly authorized officials, hereby execute this Agreement, effective July 1, 2025.

Member:

Member Name: _____

Signature: _____

Printed Name: _____

Title: _____

Date signed: _____

Alaska Public Risk Alliance, as Administrator for the Joint Insurance Arrangement

Signature: _____

Printed Name: _____

Title: _____

Date signed: _____

EXHIBIT 1: List of Members

EXHIBIT 2: Board of Directors of APRA

Exhibit 1

APRA MEMBER ROSTER

The following public entities are considered to be Members of the Alaska Public Risk Alliance:

1. City of Adak Water & Sewer Project
2. City of Adak
3. City of Akhiok
4. City of Akutan
5. City of Alakanuk VSW Project
6. City of Alakanuk
7. Alaska Gateway School District
8. City of Aleknagik
9. Aleutians East Borough
10. Aleutians East Borough School District
11. City of Ambler Public Health Facilities Project
12. City of Ambler Infrastructure Improvement Project
13. City of Anaktuvuk Pass
14. Anchorage Community Development Authority, Easy Park and 716 W 4th Ave, LLC
15. City of Anderson
16. City of Angoon
17. City of Anvik
18. City of Atka
19. City of Atkasuk
20. City of Bettles
21. City of Buckland
22. Bristol Bay Borough School District
23. City of Chefornak Water Sewer Project
24. City of Chefornak
25. City of Chevak
26. City of Chignik
27. City of Kasaan
28. City of Thorne Bay
29. City of Clark's Point
30. City of Coffman Cove
31. City of Cold Bay
32. Denali Borough
33. Dillingham City School District
34. City of Diomedede CDP
35. Diomedede Joint Utility
36. City of Diomedede
37. City of Eagle
38. City of Eek
39. City of Egegik
40. City of Ekwok
41. City of Emmonak Water Sewer Project
42. City of Emmonak
43. City of Fairbanks
44. City of False Pass
45. City of Fort Yukon
46. Frontier Charter School
47. Galena City School District
48. City of Galena
49. City of Gambell
50. City of Golovin CDP
51. City of Golovin
52. Goodnews Bay Water & Sewer Project
53. City of Grayling Public Health Facilities Project
54. Haines Borough School District
55. City of Holy Cross
56. City of Homer

57. Hoonah City School District
58. City of Hoonah
59. City of Hooper Bay Water & Sewer Project
60. City of Hooper Bay
61. City of Houston
62. City of Hughes
63. City of Huslia
64. Ilisagvik College and Ilisagvik College Foundation
65. Ipnatchiaq Electric Company
66. City of Kachemak
67. City of Kake
68. City of Kaktovik
69. City of Kaltag
70. City of Kaltag Public Health Facilities Project
71. Kenai Peninsula Borough
72. Kenai Peninsula Borough School District
73. City of Kenai
74. City of Kiana Public Health Facility Project
75. City of Kiana
76. City of King Cove
77. Kodiak Island Borough
78. Kodiak Island Borough School District
79. City of Kodiak
80. City of Kotlik Public Health Facilities Project
81. City of Kotlik
82. City of Kotzebue
83. City of Koyuk Public Health Facilities Project
84. City of Koyuk
85. City of Koyukuk
86. Lake and Peninsula Borough
87. City of Larsen Bay
88. City of Manokotak VSW Project
89. City of Manokotak
90. City of McGrath VSW Project
91. City of McGrath
92. City of Mekoryuk
93. City of Mountain Village Water Sewer Project
94. City of Mountain Village
95. Napakiak Managed Retreat Project
96. City of Napakiak Water Sewer Project
97. City of Napakiak
98. City of Napaskiak
99. Nenana City Public Schools
100. City of Nenana
101. City of New Stuyahok Public Health Facilities Project
102. City of New Stuyahok
103. City of Newhalen
104. City of Nightmute VSW Project
105. City of Nightmute
106. City of Nikolai
107. Nome Public Schools
108. City of Nome
109. City of Noorvik
110. City of North Pole
111. North Slope Borough School District
112. Northwest Arctic Borough
113. City of Nuiqsut
114. City of Nulato
115. City of Nunam Iqua
116. City of Nunapitchuk Water Sewer Project
117. City of Nunapitchuk
118. City of Old Harbor Tank Farm
119. City of Old Harbor
120. City of Ouzinkie Public Health Facilities Project
121. City of Ouzinkie
122. Pelican City School District
123. City of Pelican Water Sewer Project

124. City of Pelican
125. Pilot Point Electrical
126. City of Pilot Point
127. City of Pilot Station
128. City of Platinum
129. City of Point Hope
130. City of Port Alexander
131. City of Port Heiden
132. City of Port Lions
133. Pribilof Montessori School
134. Pribilof School District
135. City of Quinhagak VSW Project
136. City of Quinhagak
137. City of Ruby and Ruby Electric
138. City of Russian Mission Gaming
139. City of Russian Mission
140. City of Saint George
141. City of Saint Mary's
142. City of Sand Point
143. City of Savoonga CDP
144. City of Savoonga
145. City of Saxman
146. City of Scammon Bay
147. City of Seldovia Water Sewer Project
148. City of Seldovia
149. City of Seward
150. City of Shaktoolik CDP
151. City of Shaktoolik Wind Energy Recovery Project
152. City of Shaktoolik VSW Project
153. City of Shaktoolik
154. City of Shishmaref CDP
155. City of Shishmaref Public Health Facilities Project
156. City of Shishmaref
157. City of Shungnak
158. City of Soldotna
159. Southeast Island School District
160. City of Tanana
161. City of Teller VSW Project
162. City of Teller
163. City of Tenakee Springs
164. City of Thorne Bay VSW Project
165. City of Togiak
166. City of Toksook Bay
167. City of Unalakleet VSW Project
168. City of Unalakleet
169. City of Upper Kalskag
170. City of Utqiagvik
171. Valdez City School District
172. City of Valdez
173. City of Wainwright
174. City of Wales Water Sewer Project
175. City of Wales
176. City of White Mountain
177. City of Yakutat Public Health Facilities Project
178. Yakutat School District
179. City and Borough of Yakutat
180. Yukon Flats School District
181. Yukon-Koyukuk School District
182. Alaska Association of Conservation Districts
183. Alaska Native Cultural Charter School
184. Aleutian Region School District
185. Anchorage Stream Academy Charter School
186. City of Aniak
187. Annette Island School District
188. Aquarian Charter School
189. Bering Strait School District
190. City of Bethel

191. Boreal Sun Charter School
192. Bristol Bay Borough
193. Chatham School District
194. Chinook Montessori Charter School
195. Chugach School District
196. Chugiak Volunteer Fire and Rescue Company, Inc.
197. Copper River School District
198. Cordova Community Medical Center
199. Cordova School District
200. City of Cordova
201. Craig City School District
202. City of Craig
203. City of Delta Junction
204. Delta/Greely School District
205. Denali Borough School District
206. City of Dillingham
207. Discovery Peak Charter School
208. Eagle Academy Charter School
209. City of Edna Bay
210. Effie Kokrine Charter School
211. Girdwood Fire & Rescue, Inc.
212. City of Gustavus
213. Haines Borough
214. Highland Academy Charter School
215. Hydaburg City School District
216. City of Hydaburg
217. Iditarod Area School District
218. Kake City School District
219. Kashunamiut School District
220. Ketchikan Gateway Borough
221. Ketchikan Gateway Borough School District
222. City of Ketchikan
223. Klawock City School District
224. City of Klawock
225. Knik Cultural School
226. City of Kupreanof
227. Kuspuk School District
228. Lake & Peninsula School District
229. Lower Kuskokwim School District
230. Lower Yukon School District
231. Northwest Arctic Borough School District
232. City of Palmer
233. Petersburg Borough
234. Petersburg Medical Center
235. Petersburg School District
236. Rilke Schule German School of Arts & Sciences
237. Sitka School District
238. City and Borough of Sitka
239. Skagway School District
240. Municipality of Skagway
241. Southwest Region School District
242. City of Saint Paul
243. St. Mary's School District
244. Unalaska City School District
245. City of Unalaska
246. City of Wasilla
247. Watershed Charter School
248. City of Whale Pass
249. City of Whittier
250. Winterberry Charter School
251. Wrangell Public Schools
252. City & Borough of Wrangell
253. Yupiit School District

Exhibit 2

MEMBERS OF THE APRA BOARD OF DIRECTORS

The following are the members of the board of directors of the Alaska Public Risk Alliance

Branzon Anania	Kuspuk School District
Kristin Erchinger	City of Whittier
Dennis Gray, Jr.	City of Hoonah
Melissa Haley	City and Borough of Sitka
Bryant Hammond	City of Nome
Brandi Harbaugh	Kenai Peninsula Borough
Alex Russin	Cordova School District
Mark Vink	Bering Strait School District
Joe Evans	At Large
Brad Thompson	At Large
Nils Andreassen	Alaska Municipal League
Lon Garrison	Alaska Association of School Boards

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 22, 2025
	<u>Agenda Section</u>	13

ORDINANCE No. 1076 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING SECTION 5.10.035 - PURCHASES AND SALES AND SECTION 5.10.062- DISPOSITION OF PERSONAL PROPERTY FOR ECONOMIC DEVELOPMENT PURPOSES TO UPDATE THE MUNICIPAL CODE FOR CONSISTENCY AND BASED, IN PART, UPON THE RECOMMENDATION AND LEGAL OPINION OF THE BOROUGH ATTORNEY THAT SECTIONS OF 5.10.035 AND 5.10.062 ARE UNCONSTITUTIONAL AND NOT LEGALLY ENFORCEABLE

SUBMITTED BY:

Kim Lane, MMC, Borough Clerk
Jackson Pool, Finance Director

FISCAL NOTE:

Expenditure Required: \$XXX Total		
FY 24: \$	FY 25: \$	FY26: \$
Amount Budgeted:		
	FY25 \$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"/>	
Name(s)	
Name(s)	
<input checked="" type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. ORD 1076.

RECOMMENDATION MOTION:
Move to Approve First Reading of Ordinance 1076 and move to a Second Reading with a Public Hearing to be held on May 13, 2025.

SUMMARY STATEMENT:

With the adoption of Ordinance 1071 and 1072 to remove the \$1,000,000 provision when selling borough-owned property, the sections in this Ordinance should have been amended as well. Approving this Ordinance will not remove the sections altogether but will just remove the voter approval when the value is more than \$1,000,000.

The Borough Attorney has vetted this Ordinance and agrees that with the adoption of Ord 1071 & 1072, these provisions need to be removed.

Additionally, the advertising and public hearing requirements have been amended so that they are more in line with what we do for disposition of property for economic development purposes.

Summary of Amendments:

5.10.035 – When prior approval by the voters is required is removed and “Purchase or participation agreement for the disposal of electric power” is added.

- Section 5.10.035 (A) is in line with what Charter Section 5-14(B) says.

5.10.062 – Disposition of personal property for economic development purposes:

- Removes the \$1,000,000 valuation threshold and voter requirement.
- States that if an application is received, it must first go to the economic development committee.
- The protest period (public hearing of the assembly) was added to subsection C.

CITY AND BOROUGH OF WRANGELL, ALASKA
ORDINANCE NO. 1076

AN ORDINANCE OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING SECTION 5.10.035 - PURCHASES AND SALES AND SECTION 5.10.062- DISPOSITION OF PERSONAL PROPERTY FOR ECONOMIC DEVELOPMENT PURPOSES TO UPDATE THE MUNICIPAL CODE FOR CONSISTENCY AND BASED, IN PART, UPON THE RECOMMENDATION AND LEGAL OPINION OF THE BOROUGH ATTORNEY THAT SECTIONS OF 5.10.035 AND 5.10.062 ARE UNCONSTITUTIONAL AND NOT LEGALLY ENFORCEABLE

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

[The changes to the existing code are shown as follows: the words that are underlined are to be added and the words that are ~~stricken-out~~ are to be deleted].

WHEREAS, On February 11, 2025, the borough assembly approved two ordinances that removed two provisions from the borough’s charter and municipal code that required a majority of voters to ratify any disposition of borough owned real or personal property valued at \$1,000,000 or more; and

WHEREAS, these items were removed from charter and code based on the recommendation of the borough attorney and the fact that the Alaska Supreme Court has consistently held that these types of provisions violate the constitutional prohibition on appropriating assets by initiative; and

WHEREAS, there are subject matter prohibitions limiting citizen direct legislation which operates to affect an “appropriation;” and

WHEREAS, in *Mallot v. Stand for Salmon*, 431 P.3d 159,165 (Alaska 2018), the Court held that an initiative that required prior voter approval for all borough capital projects with a total cost of more than one million dollars was an impermissible appropriation because the voters had the ability to veto a capital project. See also: *Alliance of Concerned Taxpayers, Inc. v. Kenai Peninsula Borough*, 273 P.3d 1128 (Alaska 2012); *Alaska Action Center, Inc. v. Municipality of Anchorage*, 84 P.3d 989, 991 (Alaska 2004); and *Hughes v. Treadwell*, 341 P.3d 1121 (Alaska 2015); and

WHEREAS, in the opinion of the borough attorney, Wrangell cannot legally enforce WMC 5.10.035A and WMC 5.10.062E because they violate the Alaska Constitution by enabling voters to veto appropriations; and

WHEREAS, Upon inspection of Title 5 – Revenue and Finance, staff discovered that Section 5.10.062 – Disposition of personal property for economic development purposes, should have been amended when the assembly approved the two Ordinances in February 2025, and

WHEREAS, this section is being amended to update the provisions in WMC 5.10.062 – Disposition of real property for economic development purposes.

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

SEC. 1. Action. The purpose of this ordinance is to amend WMC Sections 5.10.035 and 5.10.062 as follows:

SEC. 2. Amendment. In the Wrangell Municipal Code, Sections 5.10.035 and 5.10.062 are hereby amended as follows:

Chapter 5.10
PURCHASES AND SALES

Sections:

...

5.10.035 ~~When prior approval by the voters is required~~ Purchase or participation agreement for the disposal of electric power.

...

5.10.035 ~~When competitive bidding or quotations are required.~~ Purchase or participation agreement for the disposal of electric power.

~~A. An entire public utility and appurtenant franchises belonging to the borough may be sold or leased only by authority of an ordinance enacted or ratified at an election by an affirmative vote of a majority of the qualified voters of the borough who vote upon the question.~~

~~B.A~~ Any other provision notwithstanding, the borough may enter into an agreement for the purchase, sale or other disposal of electric power, or an agreement providing for participation by the borough in the construction, acquisition or operation of hydroelectric power facilities, upon such terms as the borough assembly may approve by resolution.

5.10.062 **Disposition of personal property for economic development purposes.**

A. In the exercise of the borough’s economic development powers, the assembly may determine, in its sole discretion, that it is in the best interest of the borough to dispose of borough-owned personal property, or any interest therein, ~~which interest has a value of \$1,000,000 or less~~ (as determined by the borough assessor or a qualified appraiser), by sale, lease

or otherwise, without requests for proposals or sealed bid procedures and at less than fair market value.

If an application is received with an offer for less than fair market value, the borough clerk shall forward the application to the economic development director for economic development consideration.

B. In determining the best interests of the borough under this section, the assembly may consider any relevant factors, which may include:

1. The desirability of the economic development project;
2. The actual or potential economic benefits to the borough, its economy and other businesses within the borough;
3. The contribution of the proponent to the economic development project in terms of money, labor, innovation, expertise, experience and otherwise;
4. The business needs of the proponent of the project in terms of integration into existing facilities and operations, stability in business planning, business commitments, and marketing;
5. Actual or potential local employment due to the economic development project; and
6. Actual and potential enhancement of tax and other revenues to the borough related to the project.

C. Prior to disposal under subsection (A) of this section, the assembly shall hold a public hearing. The borough clerk shall publish notice of the public hearing of the request to purchase borough-owned personal property. Such notice shall be published three times in the newspaper of general circulation in the borough with the final publication at least one (1) week prior to the public hearing of the borough assembly to approve or reject the application. The notice shall identify the applicant, the personal property, and the proposed use. The notice shall state that anyone wishing to protest the application must file a written protest with the borough clerk not later than the date identified in the notice. Such a protest shall be in writing and shall state all reasons for the protest. Failure to protest timely as required by this subsection shall constitute a waiver of any right to contest the awarding of the sale. Any protests received shall be included in the public hearing agenda item for the assembly.

D. Following the public hearing, the assembly may authorize disposition of the personal property or interest therein by resolution.

~~E. Where the acquisition of the personal property or any interest therein has been approved by the voters at an election, the disposition of such property or interest under this section by sale, trade or lease for a term exceeding five years shall be made only by authority of and ordinance ratified by a majority of the qualified voters of the borough who vote upon the question. For purposes of this subsection, the term of any such lease shall include the terms of all options to~~

~~extend or renew the lease. The requirements of this subsection do not apply where the voter approval involved was in the form of authorizing the issuance of bonds to finance the acquisition of the personal property or any interest therein.~~

SEC. 3. Severability. If any provision of this ordinance, or any application thereof to any person or circumstances is held invalid, the remainder of this ordinance and the application to all other persons or circumstances shall not be affected thereby.

SEC. 4. Classification. This ordinance is of a permanent nature and shall be codified in the Wrangell Charter.

SEC. 5. Effective Date. This ordinance shall be effective upon adoption.

PASSED IN FIRST READING: _____, 2025

PASSED IN SECOND READING: _____, 2025

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 22, 2025
	<u>Agenda Section</u>	13

RESOLUTION NO. 04-25-1937 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE SALE OF PUBLIC LAND ON THE PUBLIC SURPLUS WEBSITE IN CONFORMANCE WITH WRANGELL MUNICIPAL CODE CHAPTER 16.12, SPECIFICALLY, LOTS 2 THROUGH 22 (EXCLUDING LOT 10), SHOEMAKER BAY SUBDIVISION II, WRANGELL RECORDING DISTRICT

SUBMITTED BY:

Mason Villarma, Borough Manager

FISCAL NOTE:

Expenditure Required: \$XXX Total

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

Reviews/Approvals/Recommendations

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

ATTACHMENTS: 1. RES 04-25-1937 2. Appraisal 3. Preliminary Plat

RECOMMENDATION MOTION:

Move to approve Resolution No. 04-25-1937.

SUMMARY STATEMENT:

Resolution No. 04-25-1937 authorizes the Borough Manager to sell twenty Borough-owned residential lots (Lots 2 through 22, excluding Lot 10) in the Shoemaker Bay Subdivision II through an online auction conducted on the Public Surplus platform. The sale period is scheduled from July 1, 2025, through September 29, 2025, with all lots listed at a minimum bid equal to their appraised values. Bidders must be at least 18 years old, current on all Borough obligations, and pay a \$500 registration fee to participate. Successful bidders must comply with zoning requirements, and purchases will be conveyed via quitclaim deed with recorded restrictive covenants.

The format proposed in the resolution deviates from the recommendation of the Economic Development Board, which advised that Lots 11 through 20 be sold by lottery to prioritize equitable access and owner-occupied housing. Instead, the resolution authorizes all lots to be sold through public auction. This change in approach is driven by the significant cost incurred to develop the subdivision. Given that the Borough used public tax dollars to invest in this infrastructure, it is not in a financial position to forgo the potential margin between the appraised listing prices and what the market may bear at auction. Maximizing the return on this investment is necessary to replenish Borough funds and demonstrate responsible fiscal stewardship.

The resolution also outlines terms for both cash and Borough-financed sales, establishes a 20% down payment requirement, and authorizes the Borough Manager to develop administrative procedures to implement the sale. If any parcels remain unsold after the initial auction period, they will be relisted in 30-day increments until sold. Public notice requirements per Wrangell Municipal Code Chapter 16.12 will be fulfilled through publication and public postings. This land sale is intended to support new residential development opportunities and expand the Borough's tax base.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO: 04-25-1937

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING THE SALE OF PUBLIC LAND ON THE PUBLIC SURPLUS WEBSITE IN CONFORMANCE WITH WRANGELL MUNICIPAL CODE CHAPTER 16.12, SPECIFICALLY, LOTS 2 THROUGH 22 (EXCLUDING LOT 10), SHOEMAKER BAY SUBDIVISION II, WRANGELL RECORDING DISTRICT

WHEREAS, the Borough is the owner of the following described real property:

- LOT 2, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (20,289 sq. ft.)**
- LOT 3, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (19,856 sq. ft.)**
- LOT 4, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (21,496 sq. ft.)**
- LOT 5, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (21,562 sq. ft.)**
- LOT 6, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (19,996 sq. ft.)**
- LOT 7, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (21,445 sq. ft.)**
- LOT 8, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (21,083 sq. ft.)**
- LOT 9, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (23,193 sq. ft.)**
- LOT 11, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (19,000 sq. ft.)**
- LOT 12, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (20,795 sq. ft.)**
- LOT 13, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (22,100 sq. ft.)**
- LOT 14, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (21,384 sq. ft.)**
- LOT 15, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (20,446 sq. ft.)**
- LOT 16, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (19,509 sq. ft.)**
- LOT 17, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (18,571 sq. ft.)**
- LOT 18, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (18,873 sq. ft.)**
- LOT 19, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (20,413 sq. ft.)**
- LOT 20, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (22,346 sq. ft.)**
- LOT 21, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (17,170 sq. ft.)**
- LOT 22, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (23,723 sq. ft.)**

; and

WHEREAS, the Borough Assembly has determined it is in the public interest for the Borough to divest itself of this property; and

WHEREAS, the appropriate pre-sale work obtaining an Appraisal has been completed; and

WHEREAS, the Borough Assembly desires to sell said property via Public Surplus platform; and

WHEREAS, the requirements for the sale of public land have been followed in conformance with Wrangell Municipal Code Chapter 16.12.

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

Section 1. **AUTHORIZATION.** The Assembly of the City and Borough of Wrangell, Alaska authorizes the Borough Manager to sell Borough-owned real property. The square footage stated below may or may not change, based on the final survey:

- LOT 2, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (20,289 sq. ft.)
- LOT 3, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (19,856 sq. ft.)
- LOT 4, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (21,496 sq. ft.)
- LOT 5, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (21,562 sq. ft.)
- LOT 6, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (19,996 sq. ft.)
- LOT 7, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (21,445 sq. ft.)
- LOT 8, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (21,083 sq. ft.)
- LOT 9, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (23,193 sq. ft.)
- LOT 11, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (19,000 sq. ft.)
- LOT 12, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (20,795 sq. ft.)
- LOT 13, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (22,100 sq. ft.)
- LOT 14, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (21,384 sq. ft.)
- LOT 15, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (20,446 sq. ft.)
- LOT 16, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (19,509 sq. ft.)
- LOT 17, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (18,571 sq. ft.)
- LOT 18, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (18,873 sq. ft.)
- LOT 19, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (20,413 sq. ft.)
- LOT 20, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (22,346 sq. ft.)
- LOT 21, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (17,170 sq. ft.)
- LOT 22, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (23,723 sq. ft.)

Section 2. **PROCEDURES FOR PUBLIC SALE.** The Assembly of the City and Borough of Wrangell establishes the following procedure for the sale of the Borough-owned real property Lots as described in Section 1.

1. **Public Surplus Auction Website.** The property shall be made available on the Public Surplus Site for not less than ninety (90) days, specifically from July 1, 2025, through September 29, 2025 at 3:00pm ADT.
2. **Qualifications, Eligibility and Exclusions of Bidders:**
 - a. All bidders must be eighteen (18) years of age or older; and
 - b. Must be current on all payments or debts owed to the borough, including but not limited to, property tax and public utility bills.
3. **Restrictions on Successful Bidders.** Successful participants are subject to the following restrictions and covenants:
 - a. The successful bidders shall follow current zoning requirements as outlined in WMC 20.16 – Single-Family Medium Density, including that all lots shall not be reduced in size.
 - b. The successful bidder shall not sell their parcel(s) until the participant has paid their full purchase price to the City and Borough of Wrangell.

4. **Minimum Bid Established.** The minimum bid for these properties shall be listed at 100% of the properties' appraised values:

Description:	Starting Bid:
LOT 2, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (20,289 sq. ft.)	\$60,900
LOT 3, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (19,856 sq. ft.)	\$59,600
LOT 4, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (21,496 sq. ft.)	\$64,500
LOT 5, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (21,562 sq. ft.)	\$64,700
LOT 6, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (19,996 sq. ft.)	\$60,000
LOT 7, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (21,445 sq. ft.)	\$64,300
LOT 8, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (21,083 sq. ft.)	\$63,300
LOT 9, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (23,193 sq. ft.)	\$69,600
LOT 11, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (19,000 sq. ft.)	\$51,300
LOT 12, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (20,795 sq. ft.)	\$56,100
LOT 13, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (22,100 sq. ft.)	\$59,700
LOT 14, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (21,384 sq. ft.)	\$57,700
LOT 15, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (20,446 sq. ft.)	\$55,200
LOT 16, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (19,509 sq. ft.)	\$52,700
LOT 17, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (18,571 sq. ft.)	\$50,100
LOT 18, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (18,873 sq. ft.)	\$51,000
LOT 19, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (20,413 sq. ft.)	\$55,100
LOT 20, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (22,346 sq. ft.)	\$60,300
LOT 21, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (17,170 sq. ft.)	\$46,400
LOT 22, BLOCK 1, SHOEMAKER BAY SUBDIVISION II (23,723 sq. ft.)	\$64,100

The square footage stated above may or may not change, based on the final survey:

5. **Bidders Registration and Fee Required.** Bidders shall be required to register in advance of the online auction on the Public Surplus Website (www.publicsurplus.com) and pay a \$500 registration fee. This fee shall be applied to the purchase of the property for the winning bidder. The fee shall be refunded to all non-successful bidders. If the winning bidder fails to purchase the parcel in conformance with the prescribed parameters, the bidder forfeits the registration fee. The registration fee must be paid on the Public Surplus Website.
6. **Sale Terms (non-borough financing).** The winning bidder shall sign a Purchase Agreement within ten (10) days of the closing of the auction, which will include land covenants. The property may be purchased with 20% of the winning bid amount as down payment, payable within ten (10) business days from the signing of the Purchase Agreement, with the balance due to the Borough in sixty (60) days. If bidder does not pay in full within the times specified in this section, they shall forfeit their \$500.00 deposit and the parcel shall be offered to the next highest bidder from the Public Surplus Site.
7. **Sale Terms (borough financing).** The borough may offer in-house financing at a premium, with the terms and conditions outlined in a Purchase Agreement. The winning bidder shall be required to notify the borough within ten (10) business days of the auction closing date that they wish to finance their property with the borough. After notifying the borough of their intent to finance through the borough, the winning bidder shall be required to sign a Purchase Agreement, which will include land covenants, withing five (5) days of notification to the borough. If bidder does not contact the borough within ten (10) business days to notify the borough of their

intent to finance, they shall forfeit their \$500.00 deposit and the parcel shall be offered to the next highest bidder from the Public Surplus Site.

- 8. **Type of Deed.** Title shall be conveyed by quitclaim deed. A Restrictive Covenants Agreement must be signed by the purchaser and shall be recorded along with the quitclaim deed as attachment "A".
- 9. **Property Not Sold at Auction.** If the properties are not sold in the initial timeframe in which the auction was listed, they shall be relisted on the Public Surplus Auction Website in increments of thirty (30) days until sold. They shall be listed at the full appraised values as listed above.
- 10. **Borough Manager Authorized to Administer.** The Borough Manager is authorized to develop whatever administrative procedures, forms and policies are necessary to implement this resolution.
- 11. **Other.** Purchaser shall be responsible for all recording fees with the State Recorder's Office. Purchaser will be required to obtain any necessary federal/state/local permits for development of the land. These permits may include, but are not limited to, Corps of Engineers, Local building permit or other land use permits.

Section 3. **PUBLIC NOTICE REQUIRED.** In conformance with Wrangell Municipal Code Section 16.12.040(b) the Borough Clerk shall give notice of the sale by publication of notice in a newspaper of general circulation in the Borough at least 60 days before the date of the sale, and the notice shall be posted within that time in at least three public places in the borough.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA THIS 22nd DAY OF APRIL, 2025.

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

A RESTRICTED USE APPRAISAL OF
PROPOSED ALDER TOP VILLAGE SUBDIVISION, PHASE I,
WRANGELL RECORDING DISTRICT
WRANGELL, ALASKA 99929

FOR
KATE THOMAS
ECONOMIC DEVELOPMENT DIRECTOR
CITY AND BOROUGH OF WRANGELL
P. O. BOX 531
WRANGELL, ALASKA 99929

VALUATION DATE
NOVEMBER 9, 2023

FILE 23-3435

BY
MICHAEL C. RENFRO
Assessor
City and Borough of Wrangell, Alaska

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

November 9, 2023

Kate Thomas, Economic Development Director
City and Borough of Wrangell
P. O. Box 531
Wrangell, AK 99929

Re: Proposed Alder Top Village Subdivision, Phase I
Wrangell, Alaska 99929

Dear Ms. Thomas,

As requested, I have prepared a Restricted Use Appraisal Report on the fair market value of the proposed Phase I lots. The appraisal date is November 9, 2023. The purpose of the report is to determine the fair market value for sale purposes. A description and valuation follow.

As a result of the investigation and analysis, subject to the assumptions and limiting conditions, my opinion of the market value of the subject property as of November 9, 2023 can be found in the following pages of this report.

This Restricted Use Report is intended to meet the current Uniform Standards of Professional Appraisal Practice as formulated by the Appraisal Foundation

A description of the site and the analysis which leads to the fair market value conclusion follows. A complete description of the comparable data is included in a separate report which is retained in the appraiser's work file.

If you have any questions regarding this Restricted Use Appraisal Report, please do not hesitate to call me.

Sincerely,

APPRAISAL COMPANY OF ALASKA



Michael C. Renfro
Assessor
City and Borough of Wrangell, Alaska



RESTRICTED USE APPRAISAL

This is a Restricted Use Appraisal Report. As such, it presents only a Restricted Use discussion of the data, reasoning, and analyses that were used in the appraisal process to develop the appraiser's opinion of value. Supporting documentation concerning the data, reasoning and analyses is retained in the appraiser's work file. The depth of discussion contained in this report is specific to the needs of the client and for the intended use stated below. The appraiser is not responsible for unauthorized use of this report.

CLIENT: Kate Thomas, Economic Development Director
City and Borough of Wrangell
P.O. Box 531
Wrangell, Alaska 99929

APPRAISER: Michael C. Renfro, Assessor
City and Borough of Wrangell
405 W. 27th Ave.
Anchorage, Alaska 99503

SUBJECT: Fee Simple Estate
22 Lots in Phase I Alder Top Village Subdivision, Phase I

OWNER: City and Borough of Wrangell

PURPOSE OF THE APPRAISAL: The purpose of this appraisal is to estimate the fair market value of the subject property. **Market value** is defined by the federal financial institutions regulatory agencies as follows:

"The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in the definition are the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- (1) buyer and seller are typically motivated;
- (2) both parties are well informed or well advised, and acting in what they consider their own best interests;
- (3) a reasonable time is allowed for exposure in the open market;
- (4) payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
- (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

INTENDED USE OF REPORT: This appraisal is intended to assist the client in determining the subject's market value for Sale Purposes.

INTEREST VALUED: Fee Simple estate which is defined as "Absolute ownership unencumbered by any other interest or estate; subject only to the limitations of eminent domain, escheat, police power, and taxation."

EFFECTIVE DATE OF VALUE: November 9, 2023

DATE OF REPORT: November 9, 2023

SALES HISTORY: There have been no reported sales of the property over the last three years.

APPRAISAL DEVELOPMENT AND REPORTING PROCESS: In preparing this appraisal, the appraiser:

- Inspected the subject property prior to November 9, 2023
- Reviewed available records.
- Applied the market approach to arrive at an indication of value.

The appraiser believes the primary approach to value is the sales comparison approach. The appraisal process therefore involved no departures from Standards Rule 1-4(b) i, ii, iv, v and vi.

PLAT MAP



BARROW FALLS TRAIL, No. 518
SEE NOTE 5

23-3435

Appraisal Company of Alaska

This Restricted Use Appraisal Report is a brief recapitulation of the available data, analyses, and conclusions.

SUMMARY OF PROPERTY APPRAISED: The property that is the subject of this report is situated on the east side of the Zimovia Highway at mile 5.

Legal Description: Lots 1 through 22 Block 1 Alder Top Village Subdivision, Phase I.

Address: NHN Mile 5 Zimovia Highway Wrangell, Alaska, 99929

Land: The reader is referred to the Plat Map on the previous page. Lots 1 through 9 fronts on the Zimovia Highway with access from Churn Street. The remaining lots are located above Churn Street.

Utilities: All utilities are available adjacent to the lots.

Improvements: No improvements are included in this report. All of the lots are vacant with gravel streets, water, sewer in and electricity.

Environmental Condition: No warranties as to environmental issues have been addressed by the appraiser. A visual inspection showed no evidence of contamination. If this is a concern of the seller or purchaser, it should be inspected by a qualified inspector.

Zoning: The subject is zoned Waterfront development.

HIGHEST AND BEST USE: In common appraisal practice, the concept of highest and best use represents the premise upon which the value estimated is based.

As if vacant, the subject's highest and best use would be for development consistent with the current zoning requirements. Single family residential development.



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

COMPARABLE LAND SALES

NO.	Legal	Date	Sale Price	Area/SF	Price/SF	Remarks
1	USS 2321 Lot 6 Tract P	01/21	\$40,000	15,010	\$2.66	Back lot Not filled Undeveloped With utilities
2	Lot Y-B Of Byford Replat	11/23	\$100,000	36,982	\$2.70	Back lot Filled Partial view
3	Lot 10 Block 2 City Subdivision	10/17	\$30,000	8,083	\$3.71	Filled With Utilities
4	Lot 1 Cedar City Subdivision II	1/18	\$50,000	20,276	\$2.47	Back lot Not filled No view Electric only

Analysis of Comparable Land Sales:

Time:

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

Terms:

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

Size:

Smaller parcels tend to sell for more per unit of comparison than larger parcels, all other factors being equal. In relation to the subject comparable sales 1 and 3 are smaller and require a downward adjustment. Comparable 2 is larger and requires an upward adjustment.

Location and Access:

Location and access are somewhat subjective on the part of the appraiser in relation to the comparable data utilized. However, analysis of other sales contained in our separate report on Wrangell sales and lease transactions indicates that location and access can account for up to 20% difference between superior and inferior locations. The subject's location and access are felt to be inferior to comparable 4 which is located close to downtown.

Utilities:

All of the comparable have similar utilities.

Topography:

Again, topography and view are somewhat subjective on the part of the appraiser. Comparable 2 is considered to have superior topography, as it is filled.



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

Sale No.	#1	#2	#3	#4
Price/SF	\$2.66	\$2.70	\$3.71	\$2.47
Time	+13%	+6%	+22%	+22%
Net After Time	\$3.01	\$2.86	\$4.53	\$3.01
Terms	0	0	0	0
Size	-10%	+15%	-20%	0
Location/Access	0	0	-10%	0
Utilities	0	0	0	+10%
Topography	0	-10%	-40%	0
Net Adjustment	-10%	+5%	-30%	+10%
Indicated Value/SF	\$2.71	\$3.00	\$3.17	\$3.31

Conclusion:

Due to property differences, there is a wide range in value for the comparable data between \$2.71 to \$3.31 per square foot.

The most similar comparable for the rear lots is comparable number one. It is slightly smaller, but has similar topography, and utilities without any fill.

Comparable number two is valued to be the best comparable for the front lots. It is adjusted for its larger size and fill but it has a similar view of Zimovia Straits.

Comparable three and four are given the least weight in the final analysis and support the upper end of the value range.

In correlation the front lots with unrestricted views are valued at an average value of \$3.00 per square foot.

The rear lots are valued at an average value of \$2.70 per square foot without unrestricted views.



Conclusion:

Legal	Size	Rounded Appraised Value	Location
Lot 1 Block 1	17,017	\$51,100	Front lot
Lot 2 Block 1	20,289	\$60,900	Front lot
Lot 3 Block 1	19,856	\$59,600	Front lot
Lot 4 Block 1	21,496	\$64,500	Front lot
Lot 5 Block 1	21,562	\$64,700	Front lot
Lot 6 Block 1	19,996	\$60,000	Front lot
Lot 7 Block 1	21,445	\$64,300	Front lot
Lot 8 Block 1	21,083	\$63,300	Front lot
Lot 9 Block 1	23,193	\$69,600	Front lot
Lot 10 Block 1	17,270	\$46,600	Back lot
Lot 11 Block 1	19,000	\$51,300	Back lot
Lot 12 Block 1	20,795	\$56,100	Back lot
Lot 13 Block 1	22,100	\$59,700	Back lot
Lot 14 Block 1	21,384	\$57,700	Back lot
Lot 15 Block 1	20,446	\$55,200	Back lot
Lot 16 Block 1	19,509	\$52,700	Back lot
Lot 17 Block 1	18,571	\$50,100	Back lot
Lot 18 Block 1	18,873	\$51,000	Back lot
Lot 19 Block 1	20,413	\$55,100	Back lot
Lot 20 Block 1	22,346	\$60,300	Back lot
Lot 21 Block 1	17,170	\$46,400	Back lot
Lot 22 Block 1	23,723	\$64,100	Back lot



ASSUMPTIONS AND LIMITING CONDITIONS:

1. As agreed, upon with the client prior to the preparation of this appraisal, this is a Limited Appraisal because it invokes the Departure Provision of the Uniform Standards of Professional Appraisal Practice. As such, information pertinent to the valuation has not been considered and/or the full valuation process has not been applied. Depending on the type and degree of limitations, the reliability of the value conclusion provided herein may be reduced.
2. This is a Restricted Use appraisal report which is intended to comply with the reporting requirements set forth under Standard Rule 2-2(b) of the Uniform Standards of Professional Appraisal Practice for a Restricted Use Appraisal Report. As such, it might not include full discussions of the data, reasoning, and analyses that were used in the appraisal process to develop the appraiser's opinion of value. Supporting documentation concerning the data, reasoning, and analyses is retained in the appraiser's file. The information contained in this report is specific to the needs of the client and for the intended use stated in this report. The appraiser is not responsible for unauthorized use of this report.
3. No responsibility is assumed for legal or title considerations. Title to the property is assumed to be good and marketable unless otherwise stated in this report.
4. The property is appraised free and clear of any or all liens and encumbrances unless otherwise stated in this report.
5. Responsible ownership and competent property management are assumed unless otherwise stated in this report.
6. The information furnished by others is believed to be reliable. However, no warranty is given for its accuracy.
7. All engineering is assumed to be correct. Any maps, sketches, plot plans and illustrative material in this report are included only to assist the reader in visualizing the property.
8. It is assumed that there are no hidden or unapparent conditions of the property, subsoil, or structures that render it more or less valuable. No responsibility is assumed for such conditions or for arranging for engineering studies that may be required to discover them.



9. It is assumed that there is full compliance with all applicable federal, state, and local regulations and laws unless otherwise stated in this report.
10. It is assumed that the utilization of the land and improvements is within the boundaries or property lines of the property described and that there are no encroachments or trespass unless otherwise stated in this report.
11. The valuation assumes the appraised property (site and improvements) is free and clear of hazardous contaminants, unless specifically noted. If the appraised property is suspected of contamination, then the client is urged to retain an engineer's report. The appraiser(s) reserve the right to review value conclusions if documentation, including cost-to-cure estimates, is provided.
12. Possession of this report, or a copy thereof, does not carry with it the right of publication. It may not be used for any purpose by any person other than the party to whom it is addressed without the written consent of the appraiser, and in any event, only with proper written qualification and only in its entirety.
13. Neither all nor any part of the contents of this report (especially any conclusions as to value, the identity of the appraiser, or the firm with which the appraiser is connected) shall be disseminated to the public through advertising, public relations, news sales, or other media without prior written consent and approval of the appraiser.

CERTIFICATION

I certify that, to the best of my knowledge and belief:

1. The statements of fact contained in this report are true and correct.
2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and is my personal, unbiased professional analyses, opinions, and conclusions.
3. I have no present or prospective interest in the property that is the subject of this report and I have no personal interest or bias with respect to the parties involved.
4. My compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event.
5. This appraisal was not based on a requested minimum valuation, a specific valuation, or the approval of a loan.
6. My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
7. I made a personal inspection of the property that is the subject of this report, prior to the date of this report.
8. No one provided significant professional assistance to the person signing this report.
9. The reported analyses, opinions, and conclusions were developed, and this report has been prepared in conformity with the requirements of the Code of Professional Ethics and the Standards of Professional Appraisal Practice of the Appraisal Institute.
10. The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.



Michael C. Renfro

U.S.S. No. 3403

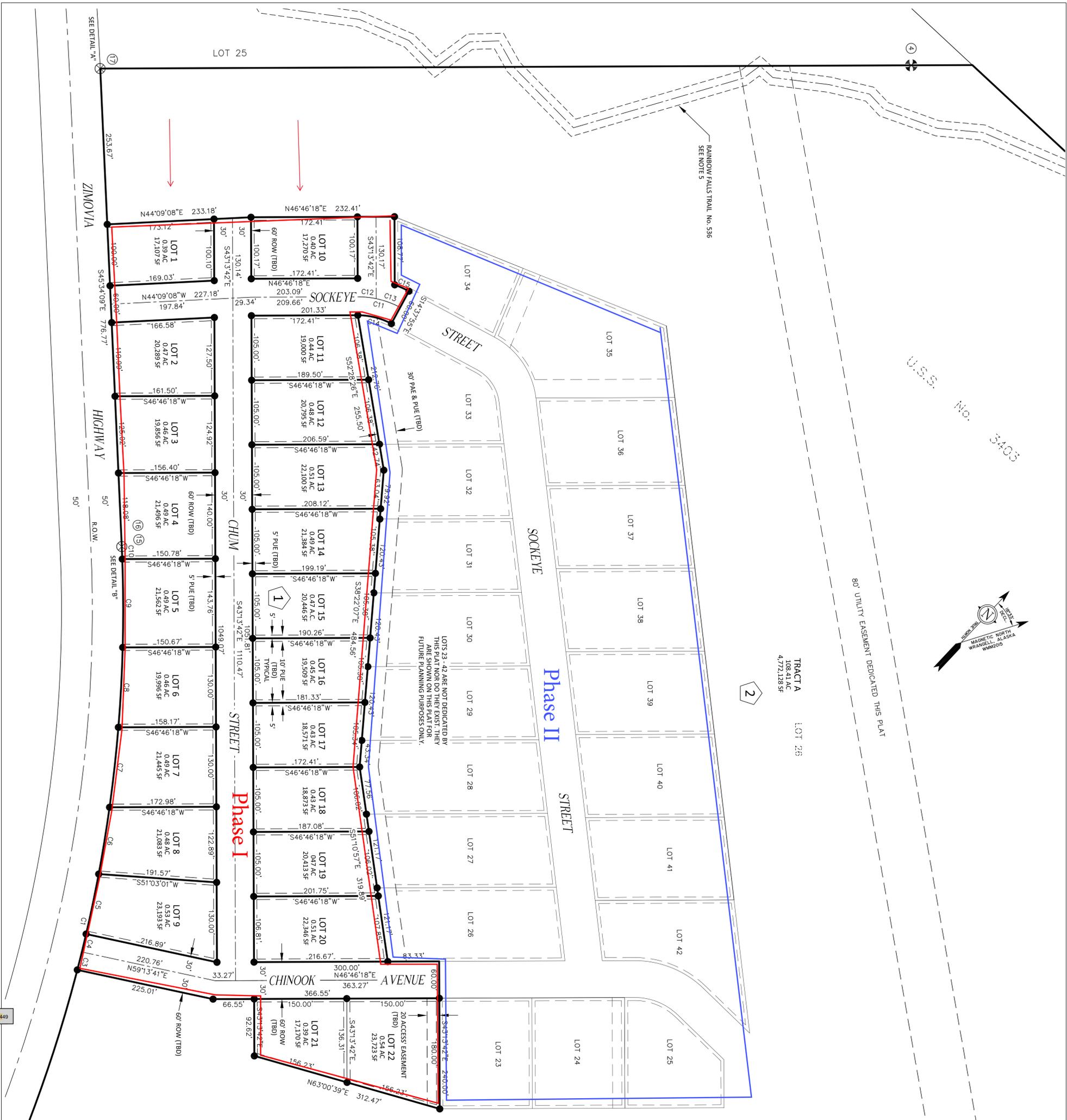


80' UTILITY EASEMENT DEDICATED THIS PLAT

TRACTA A
108.41 AC
4,772,128 SF

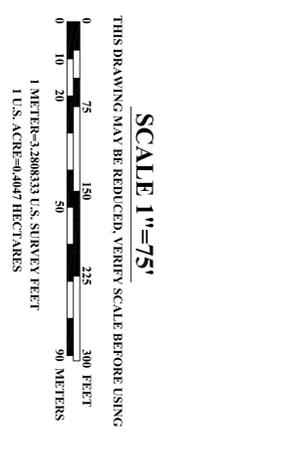
2

RAINBOW FALLS TRAIL, No. 536
SEE NOTE 5



LEGEND	
	BLOCK NUMBER
	PRIMARY MONUMENT REMOVED THIS SURVEY
	FOUND BLM/GLO MONUMENT
	SECONDARY MONUMENT SET THIS SURVEY
	SECONDARY MONUMENT RECOVERED
	MONUMENT NUMBER
	SET PRIMARY MONUMENT THIS SURVEY
	FOUND PRIMARY MONUMENT
	UNSURVEYED
	SURVEYED
	ROW CENTERLINE
	OVERHEAD ELECTRICAL LINE
(R1)	RECORD PER U.S. No. 3709 (PLAT 65-250)
(R2)	RECORD PER SHOEMAKER BAY SUBD. (PLAT 87-9)
(R3)	RECORD PER U.S. No. 3403 (SUBD. OF LOT 4, U.S.S. No. 3403)
(R4)	RECORD PER TRUST LAND SURVEY, No. 2018-10 (PLAT 2020-5)
XX	MEASURED DATA
P/AE	PUBLIC ACCESS EASEMENT
P/E	PUBLIC UTILITY EASEMENT
(TBD)	TO BE DEDICATED TO THE PUBLIC BY THIS PLAT

CURVE TABLE			
CURVE DELTA	RADIUS ARC	CHORD	CH. BEARING
C1	30°09'57"	2343.15	1233.65
C2	13°07'45"	2343.15	536.93
C3	0°44'02"	2343.15	30.02
C4	0°44'01"	2343.15	30.01
C5	2°26'16"	2343.15	99.70
C6	2°41'32"	2343.15	110.10
C7	3°11'59"	2343.15	130.84
C8	3°11'04"	2343.15	130.22
C9	3°30'57"	2343.15	143.76
C10	0°32'19"	2343.15	22.03
C11	28°35'47"	143.49	71.62
C12	12°04'04"	143.49	30.22
C13	16°31'43"	143.49	41.39
C14	28°35'47"	113.49	56.06
C15	8°21'49"	173.49	25.33
C16	0°00'02"	5614.08	0.06
C17	0°02'27"	2343.15	1.67



PRELIMINARY



SHEET 2 OF 4

RS&M
RANKINS SURVEYING & MAPPING, INC.
1000 W. BROADWAY, SUITE 300
ANCHORAGE, ALASKA 99501
Phone: (907) 252-9917
Fax: (907) 252-9411
Phone: (907) 506-4830

CERTIFICATE OF AUTHORIZATION #: CS76

SHOEMAKER BAY SUBDIVISION II

A SUBDIVISION AND REPLAT OF
LOT 26, OF U.S.S. No. 3403;
BLOCKS 1 - 3, & TRACT A, OF SHOEMAKER BAY SUBDIVISION (PLAT 87-5);
PUBLIC RIGHT-OF-WAY AND UTILITY EASEMENT VACATIONS
AND
CREATING
LOTS 1 - 22 WITHIN BLOCK 1, AND TRACT A WITHIN BLOCK 2,
SHOEMAKER BAY SUBDIVISION II
CONTAINING 121.86 ACRES MORE OR LESS

LOCATED WITHIN
SECTIONS 8 & 17, TOWNSHIP 63 SOUTH, RANGE 84 EAST
COPPER RIVER MERIDIAN, ALASKA
WHALELL RECORDING DISTRICT

DRAWN BY: MCH
DATE: AUGUST 2020

CHECKED: CGP

SCALE: 1"=75'

R&M PROJECT NO.: 202725

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 22, 2025
	<u>Agenda Section</u>	13

RESOLUTION NO. 04-25-1938 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADOPTING A MEMORANDUM OF UNDERSTANDING BETWEEN THE WRANGELL PUBLIC SCHOOL DISTRICT AND THE CITY AND BOROUGH OF WRANGELL

SUBMITTED BY:

Mason Villarma, Borough Manager

FISCAL NOTE:

Expenditure Required: \$XXX Total

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

Reviews/Approvals/Recommendations

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

ATTACHMENTS: 1. RES 04-25-1938 / Exhibit A (MOA).

RECOMMENDATION MOTION:

Move to approve Resolution No. 04-25-1938.

SUMMARY STATEMENT:

This MOU establishes a mutual understanding between the City and Borough of Wrangell ("Borough") and the Wrangell Public School District ("District") regarding their respective responsibilities for maintaining, repairing, rehabilitating, and constructing school facilities in accordance with Alaska Statute AS 14.14.060(f).

Purpose:

To clarify which entity is responsible for specific types of facility-related work, ensuring efficient facility management and legal compliance.

Responsibilities:

- District is responsible for routine maintenance and custodial services, such as cleaning, light replacement, and minor repairs.
- Borough is responsible for:
 - Major Repairs (costing over \$25,000 or requiring specialized labor)
 - Major Rehabilitation Projects (e.g., renovations, upgrades)
 - Construction (new or expanded school facilities)

Process and Coordination:

- The District identifies and reports needs through its annual 6-Year Capital Improvement Plan (CIP) or within 24 hours in emergencies.
- The Borough evaluates and prioritizes projects and secures funding, subject to Assembly approval.
- The Borough manages all major projects, while the District supports with access and coordination.

Funding:

The Borough typically funds major projects, but the District may fund projects independently if needed. Routine maintenance remains the District's responsibility.

Communication:

Regular (at least semi-annual) meetings will be held to coordinate on projects, timelines, and planning.

Review and Amendments:

The MOU will be reviewed at least every three years and may be amended with mutual written agreement.

Legal Aspects:

- The MOU is non-binding and does not constitute a legally enforceable contract.
- Each party indemnifies the other against liabilities arising from their own actions.
- The MOU can be terminated with 30 days' written notice or modified in writing by mutual consent.

Effective Date:

The agreement becomes effective upon approval by both the Borough Assembly and the School Board.

CITY AND BOROUGH OF WRANGELL

RESOLUTION NO. 04-25-1938

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, ADOPTING A MEMORANDUM OF UNDERSTANDING (MOU) BETWEEN THE WRANGELL PUBLIC SCHOOL DISTRICT AND THE CITY AND BOROUGH OF WRANGELL REGARDING THE MAINTENANCE, REPAIR, REHABILITATION, AND CONSTRUCTION OF SCHOOL FACILITIES

WHEREAS, AS 14.14.060(f) provides that the borough assembly and the school board may enter into an agreement for the allocation of responsibilities concerning school facilities; and

WHEREAS, the City and Borough of Wrangell (“Borough”) and the Wrangell Public School District (“District”) seek to clearly define roles and responsibilities regarding the routine maintenance, repair, rehabilitation, and construction of public-school facilities; and

WHEREAS, the intent of this Memorandum of Understanding (“MOU”) is to promote the efficient management of school facilities, fiscal transparency, and compliance with applicable laws and regulations; and

WHEREAS, under the MOU:

- The District shall be responsible for routine maintenance and custodial services;
- The Borough shall be responsible for major repairs, major rehabilitation projects, and construction of new or expanded facilities, subject to funding availability and prioritization;
- The Parties agree to collaborate on planning, budgeting, implementation, and communication to support school facility needs;
- The Borough shall serve as lead agency for procurement, contracting, and management of major capital projects;
- The MOU outlines the process for project identification, review, emergency response, and funding coordination; and

WHEREAS, the MOU is intended to establish a framework for collaboration and communication, and is non-binding in nature.

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

Section 1. The Assembly hereby approves the Memorandum of Understanding between the City and Borough of Wrangell and the Wrangell Public School District, a copy of which is attached hereto and incorporated by reference.

Section 2. The Borough Manager is authorized to execute the MOU and take all necessary steps to carry out the provisions and intent of this agreement.

Section 3. This resolution shall become effective upon adoption.

PASSED AND APPROVED by the Assembly of the City and Borough of Wrangell, Alaska, this 22nd day of April 2025.

CITY & BOROUGH OF WRANGELL

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

MEMORANDUM OF UNDERSTANDING

Between the City and Borough of Wrangell

and

Wrangell Public Schools

Regarding Responsibilities for Major Rehabilitation, Major Repair, and
Construction of School Facilities

This Memorandum of Understanding (“MOU”) is entered into by and between the City and Borough of Wrangell (“Borough”) and the Wrangell Public School District (“District” or “School”), collectively referred to as the “Parties,” to establish a clear understanding of responsibilities related to the maintenance, repair, rehabilitation, and construction of school facilities pursuant to AS 14.14.060(f).

I. Purpose

The purpose of this MOU is to clarify and define responsibilities between the Borough and the District with respect to:

- a. Routine maintenance and custodial services;
- b. Major repairs;
- c. Major rehabilitation projects; and
- d. Construction of new or expanded school facilities.

This agreement supports the efficient management of public school facilities, promotes fiscal transparency, and ensures compliance with applicable laws and regulations.

II. Definitions

a. Routine Maintenance and Custodial Services (District Responsibility):

Activities required on a frequent or scheduled basis to keep school facilities operational, safe, and clean. Examples include, but are not limited to:

- i. Minor painting
- ii. Cleaning
- iii. Replacing lights (excluding major lighting projects)
- iv. Routine plumbing repairs
- v. Carpet cleaning
- vi. Preventive maintenance

b. Major Repair (Borough Responsibility):

Repairs or replacements due to significant damage, degradation, or failure of building components requiring substantial resources. A project qualifies as a Major Repair if:

- i. The estimated cost exceeds \$25,000 in aggregate; or
- ii. The work requires significant specialized labor or outside contracting.

Examples include roof replacements, HVAC system replacements, structural repairs, electrical system overhauls, significant plumbing replacements, and major window or door replacements.

c. Major Rehabilitation (Borough Responsibility):

Extensive restoration or modernization of existing school facilities that extend the useful life or significantly enhance the functionality of a facility. A project qualifies if the estimated cost exceeds \$25,000.

Examples include complete interior renovations, energy efficiency upgrades, ADA compliance improvements, seismic retrofits, and substantial facility reconfigurations.

d. Construction (Borough Responsibility):

Planning, design, engineering, and construction of new school facilities or expansions of existing facilities. This includes all project stages from site development and permitting through project completion and commissioning.

III. Process and Coordination

a. Identification and Reporting

- i. The District shall include identified major repairs, rehabilitation projects, and construction needs in its annual 6-Year Capital Improvement Plan (CIP) adopted by the School Board.
- ii. The 6-Year CIP shall be transmitted to the Borough concurrently with the District's adopted annual operating budget.
- iii. The District shall provide initial assessments including scope, urgency, and educational impacts.
- iv. In emergencies, the District will notify the Borough in writing within 24 hours. Notices must be sent to the Borough Manager, Capital Projects Director, and Maintenance Director.
- v. For urgent major maintenance or repair priorities identified by the District, the District shall request a meeting with the Borough to discuss a mutually acceptable project timeline based on the nature and severity of the issue.

b. Review and Approval

- i. The Borough shall evaluate submitted projects to determine classification and priority, and shall consult with the District on operational and educational impacts.
- ii. Funding authorization shall follow the Borough's standard capital planning and budgeting processes, subject to Assembly approval.

c. Implementation

- i. The Borough shall serve as lead agency for project planning, procurement, contracting, and construction management for major repairs, rehabilitations, and new construction.
- ii. The District shall provide access, information, and coordination to ensure successful project execution.

d. Funding and Budgeting

- i. The Borough may fund major projects through available financial tools, including bonds, grants, and state programs.
- ii. If the Borough lacks sufficient financial capacity, the District may elect to independently fund the project. In such cases, the Borough will still manage the project.

- iii. Routine maintenance and custodial services shall remain the financial and operational responsibility of the District.

IV. Communication and Updates

- i. The Parties agree to meet at least semi-annually to discuss capital project status, timelines, emerging needs, and long-range planning.
- ii. Additional coordination meetings may be scheduled as needed.

V. Amendments and Review

This MOU shall be reviewed no less than every three years, or sooner upon mutual agreement, to reflect changes in state law, funding structures, or local procedures. Amendments shall be approved in writing by both the Borough Assembly and the School Board.

VI. Term and Effective Date

This MOU shall become effective upon approval by the Borough Assembly and the Wrangell School Board and shall remain in effect until amended or terminated by mutual written consent of the Parties.

VII. Termination

This MOU may be terminated by either Party with thirty (30) days' written notice.

VIII. Modification

This MOU may be modified upon the written consent of the Parties.

IX: Non-binding

This MOU expresses the parties' willingness to work collaboratively on the capital and major maintenance issues outlined herein. The parties acknowledge that this MOU is not a binding and enforceable contract and shall not give rise to any obligations on the part of any party to this MOU.

X: Effectiveness

This MOU will be effective upon execution by both Parties.

XI. Indemnity

Each Party will be responsible for its own actions under this MOU and indemnifies the other Party against liabilities arising from those actions.

Approved by:

CITY AND BOROUGH OF WRANGELL

By: _____

Its:

Date: _____

WRANGELL PUBLIC SCHOOL DISTRICT

By: _____

Its:

Date: _____

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 22, 2025
	<u>Agenda Section</u>	13

Approval of the Wrangell Emergency Operations Plan

SUBMITTED BY:

Mason Villarma, Borough Manager

FISCAL NOTE:

Expenditure Required: \$XXX Total		
FY 24: \$	FY 25: \$	FY26: \$
Amount Budgeted:		
	FY 20 \$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"/>	
Name(s)	
Name(s)	
yes	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Emergency Operations Plan

MOTION:
Move to approve the Wrangell Emergency Operations Plan.

SUMMARY STATEMENT:

The City and Borough of Wrangell is approving a new Emergency Operations Plan (EOP), replacing the Borough’s outdated 2001 plan. In response to the critical lessons learned from the November 2023 landslide, the Borough contracted with Katmai Solutions on August 14, 2024, for a total of \$35,189 to develop a modernized,

community-specific EOP—including an updated Emergency Alert System (EAS) section. This project was partially funded through a \$9,227 Designated Legislative Reappropriation from the State of Alaska. Katmai Solutions led a series of public engagement sessions and walkthroughs to ensure the plan reflects Wrangell’s unique needs. Borough Administration, the Fire Chief, and Police Chief have worked closely throughout the process to ensure the plan enhances Wrangell’s preparedness and emergency response capacity.

After the plan is adopted, the Borough will immediately begin working on revising the Hazard Mitigation Plan (HMP) with Katmai Solutions per the separate professional services agreement that was entered in on 9/9/2024.



**Emergency Operations Plan
Base Plan & Annexes**

Revised 2025

Introductory Material

Promulgation Statement and Plan Approval

The City and Borough of Wrangell acknowledges that there is a high risk of natural and man-made hazards that can occur, and have historically occurred, within its political boundaries. These risks pose the potential for harm and disruption to its citizens, economy, and provision of government services.

This plan, designed to be compliant with the provisions of Alaska Statute AS 26.23.060, outlines the roles and responsibilities of local elected and appointed officials, partner or voluntary agencies, and Borough staff and volunteers.

The plan is created under the principles of the National Incident Management System (NIMS) and utilizes the NIMS component of the Incident Command System (ICS) for the response to and recovery from disaster emergencies. The procedures contained in this plan have been carefully crafted to allow for the module implementation of ICS, considering the limited resources available in the community.

This plan is dynamic and will evolve over time, it will be updated and revised to incorporate lessons learned from drills and real-world incidents. Upon the signature of the Borough Manager, and the approved resolution of the Wrangell Borough Assembly, the City and Borough of Wrangell hereby officially adopt this Multi-Jurisdictional Emergency Operations Plan as a cornerstone of our collective preparedness and response efforts.

Approved:

Mason Villarma, Borough Manager

Date

The adoption of this plan was approved by Resolution _____ passed on _____ by the Wrangell Assembly.

Attest:

Kim Lane, Borough Clerk

Insert Assembly Resolution

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Purpose, Scope, Situation Overview, and Planning Assumptions

Purpose

This Emergency Operations Plan (EOP) provides general information about how the City and Borough of Wrangell conducts emergency management during all phases, including preparation, response, and recovery from large-scale incidents. This plan is specifically designed for those incidents that go beyond the existing first responders in the community. This plan may not be appropriate for an incident such as a structure fire or law enforcement incident where existing procedures and protocols are in place and used by fire or police departments. These incidents may increase in complexity, and the plan should be utilized for complex incidents, those emergencies that require extensive outside support for response, and/or those that affect many people within the community.

This EOP incorporates the guidance provided from the Federal Emergency Management Agency Comprehensive Preparedness Guide (CPG 101) version 3.0. It conforms with the requirements of the National Incident Management System, to include utilizing the Incident Command System (ICS). The plan can be utilized as a companion to existing or future plans relating to incident response, recovery, and continuity.

The plan is divided into several components:

The **Base Plan** contains information including roles and responsibilities, use of the Incident Command System, direction and control structure, and references other important documents.

Functional Annexes describe the functions that should be utilized to mount a successful incident response and go into detail the tasks required for those functions. These annexes can be used primarily by Emergency Operations Center (EOC) personnel to provide direction to support and manage the incident.

The **Hazard-Specific Annexes** provide information for a response and recovery to specific hazards. The hazards include natural and human-caused hazards. These annexes are to be utilized in addition to information in the base plan and functional annexes.

EOP Quick Reference Guide is presented in a quick use format that outlines actions and contacts for the first 24-hours of an incident.

Scope

The Emergency Operations Plan defines the overall structure of the emergency response organization, including roles and responsibilities. The plan is not meant to be restrictive, but to act as a guide with information, policies, and procedures that can be applicable to any disaster, known as the all-hazards approach. It outlines the types of emergencies and disasters the plan covers, which can vary depending on the organization's context (e.g., natural disasters, public health crises, industrial accidents, terrorist attacks).

The procedures and provisions of the plan apply to all agencies and individuals having responsibilities for emergency preparedness, response, and recovery in Wrangell. This includes Wrangell departments, partner agencies, voluntary organizations, and mutual-aid partners.

For the purposes of this plan, “Wrangell” is the City and Borough of Wrangell, and the scope of this plan includes all activities in the geographic boundary of the Borough, as defined in Wrangell Municipal Code Chapter 1.06.030, as may be amended from time to time.

Situation Overview

The community of Wrangell is located on the northwest tip of Wrangell Island in the center of Southeast Alaska, 155 miles south of Juneau and 89 miles northwest of Ketchikan. The City and Borough of Wrangell consists of 2,582 square miles of land and 883 square miles of water. The approximate population as of 2023 was 2,039.

Socioeconomic Analysis & Demographics

The City & Borough of Wrangell was incorporated as a Unified Home Rule Borough in 2008 and has a population of about 2,039 year-round residents. The median age of residents in Wrangell is 44.3 years, and approximately 650 residents, or about 31%, are over the age of 60. The median household income is \$64,545, with approximately 292 residents below 125% of the poverty level.

The Social Vulnerability Index (SVI), managed by the Centers for Disease Control, indicates a medium to high overall vulnerability for Wrangell.



Figure 1: Wrangell Vicinity Map



Figure 2: Wrangell Townsite

Hazard and Threat Analysis Summary

A Hazard Vulnerability Analysis (HVA) is conducted collaboratively, with the last process occurring in 2020. This comprehensive approach involves coordination with government, private sector, emergency responders, stakeholders, and the whole community. The identified hazards and threats serve as a foundation for this Emergency Operations Plan.

Hazards identified in the HVA include:

- Earthquakes, which are likely to occur periodically in or near the area.
- Erosion and Flood, with potential for coastal storm surge flooding and heavy rains causing strain on existing infrastructure.
- Ground Failures and Landslides occur in Southeast Alaska due to ground subsidence, melting permafrost, and other conditions.
- Severe weather of all types associated with changing climate patterns.
- Sustained loss of power or other similar technological failures
- Tsunami, which can occur but is generally of lower magnitude than other coastal communities.
- Volcanoes, where distant eruptions can cause ash to threaten health and disrupt transportation.
- Wildland Fire, a risk in the surrounding forest during dry conditions and human cause events.

Additional hazards facing Wrangell have been considered during this planning process, including:

- Cyberattacks, which can target local systems such as the Borough, as well as those used by the private sector that provide vital services to the community.
- Epidemics and Pandemics, threatening the health of community members and creating follow-on effects in numerous sectors.
- Supply chain disruption, preventing the timely provisioning of food, medication, and other goods to the community.
- Drought, which may contribute to water shortages in some conditions. While approximately 60 to 90 days of water are normally on hand, effects on infrastructure may require outside support for water desalination or delivery.

Planning Assumptions

This Emergency Operations Plan was developed using the following planning assumptions:

- **Geographic and Resource Constraints:** Wrangell's location, as a geographically isolated borough, can delay assistance from neighboring jurisdictions, state agencies, and federal responders. Outside resources may take 72 hours or longer to arrive due to geographic and logistical considerations.
- **Community Preparedness:** Residents and businesses are encouraged to prepare for disasters by assembling emergency kits, practicing emergency plans, and staying informed

about local risks. Factors such as seasonal population surges (e.g., tourists and temporary workers) and socioeconomic conditions (e.g., individuals below the poverty line) may affect the ability of some households to fully prepare.

- **Access and Functional Needs (AFN) Populations:** A significant portion of Wrangell’s population may require additional support during disasters, including individuals with physical or cognitive disabilities, seniors, those dependent on medical devices or assistive technologies, non-English speakers, and other underserved groups. The assumption is that Wrangell’s emergency services will prioritize equitable access to transportation, shelter, medical care, and public information for all community members in accordance with federal accessibility standards (e.g., ADA, Section 508).
- **Whole-Community Approach:** Successful emergency management requires shared responsibility and engagement across the whole community, including Borough agencies, Tribal partners, private sector entities, faith-based organizations, voluntary groups, and residents. The assumption is that all stakeholders will mobilize and work collaboratively during the planning, response, and recovery processes.
- **Outreach to Underserved Populations:** Wrangell includes populations that may encounter barriers in accessing resources due to geographic isolation, language proficiency, income limitations, or other factors. Borough agencies will conduct targeted outreach and allocate resources to best address the needs of these populations during a disaster.
- **Coordination with Tribal Partners:** Tribal entities play critical roles in emergency management within Wrangell. The Borough will establish formal agreements and coordination protocols to integrate Tribal leadership in all phases of the emergency management process, ensuring culturally relevant and equitable emergency response activities.
- **Equitable Emergency Services Access:** Response operations and resource distribution must ensure equity and fairness, regardless of race, gender, age, ethnicity, disability, English proficiency, income, or any other demographic factor. Services and information will be provided without discrimination.
- **Resource Gaps and Mitigation:** As Wrangell relies on external sources for many essential supplies, local stockpiling and mutual aid agreements are critical to mitigating supply chain disruptions and delays in accessing outside assistance.
- **Coordination with Other Partners:** Other partners available locally will be fully involved with the local response, including the US Forest Service, commercial organization, and levels of government in neighboring jurisdictions such as the US Coast Guard.

Concept of Operations

Plan Activation

Once promulgated, this EOP will be the active plan for the City and Borough of Wrangell. Managing routine incidents such as fires, emergency medical calls, and other incidents handled by first responders as routine matters do not require activation of this plan.

Major emergencies exist when a situation exceeds everyday capabilities of responders, requires extensive coordination between agencies, or a large number of outside resources are required to handle the incident. Examples of elements of an emergency that may require implementation of this plan include:

- Significant number of casualties
- Severe or widespread property damage
- Shortage of needed resources
- Extended evacuation requiring sheltering
- Extended interruption of vital services

This plan may be activated by:

- The on-scene incident commander
- Borough Manager or designee

The plan may be activated without an emergency declaration as deemed appropriate by authorized staff. If a local emergency declaration is declared, this plan will automatically be activated.

Operational Priorities

During response and recovery, the activities in this plan are focused on standard accepted priorities, based on the following:

- Protection of life for emergency responders and the general public
- Stabilization of the incident
- Protection of property and the environment
- Meeting the immediate needs of the affected population (rescue, shelter, food, clothing, etc.)
- Restoring normal operations of government, utilities, and other infrastructure

Local Disaster Declaration

For the purposes of this section on Declaring a State of Emergency and a Local Disaster within the City and Borough of Wrangell, the following definitions apply:

- "Incident" means an occurrence, natural or man-made that necessitates a response to protect life or property. Includes planned events as well as emergencies and disasters of all kinds and sizes.
- "Emergency" means any occurrence or imminent threat of widespread or severe damage, injury, or loss of life or property resulting from a natural or man-made cause that is less severe than a disaster, but of such severity that it cannot be handled by emergency response agencies in conduct of their normal duties.
- "Disaster" means the occurrence or imminent threat of widespread or severe damage, injury, or loss of life or property resulting from any natural cause or cause of human origin,

including but not limited to fire, flood, earthquake, wind, storm, wave action, hazardous substance incident, oil spill or other water contamination requiring emergency action to avert danger or damage, volcanic activity, epidemic, air pollution, blight, drought, infestation, explosion, civil disturbance, hostile military or paramilitary action, or a condition of riot, insurrection, or invasion existing in the state or in any borough, city, town, or district in the state.

Authority to Declare a Local Disaster

Alaska Statute Title 26: Alaska Disaster Act § 26.23.010 - § 26.23.220. Local disaster emergencies establishes that the principal executive officer of a political subdivision may declare a local disaster emergency to “activate the response and recovery aspects of any and all applicable local and interjurisdictional disaster emergency plans and authorize the furnishing of aid and assistance under such plans.” Initial declarations are valid for up to seven days unless they are “continued or renewed by consent of the governing board of the political subdivision.” This Statute further permits State-level declaration of a disaster to provide emergency assistance to State, Tribal, and local governments to recover from damages incurred because of a disaster.

Pursuant to Alaska Statutes § 26.23.010 - § 26.23.220, a local government, service area or the Borough can declare a Local Disaster Declaration when a natural or man-made disaster is affecting the health, safety, security, public health, environment, and property of citizens in the Borough. The purpose of a Local Disaster Declaration is to formally activate Emergency Response and Recovery Plans and authorize the furnishing and funding of assistance through reserves and State and/or Federal Assistance. A Local Disaster Declaration is used when resources are expected to be seriously depleted or exhausted and/or there is a life safety risk to people due to an emergency happening in the Borough. State or federal mutual aid is available to the Borough without a Disaster Declaration, but state/federal funding or other extensive resources such as Incident Management Teams require a Local Disaster Declaration.

Local Disaster Declaration Considerations

When an emergency response is occurring and response efforts are not stopping the threat to the community, the incident is straining resources of one or more agencies and/or the financial resources of a jurisdiction are being depleted; a Local Disaster Declaration should be considered.

The first step to determining whether a Local Disaster Declaration should be made by a jurisdiction (municipality, service area and/or Borough) is whether the emergency response is causing impacts to the jurisdiction in three areas:

- Damage – jurisdiction reports severe impacts to life, property and/or critical infrastructure and an impact to community safety.
- Resources – Available local resources, including local mutual aid, such as personnel or equipment are committed, will be committed in near future or are already exhausted.
- Funding – Response efforts are exceeding or expected to exceed the funding ability of the jurisdiction, and the lack of funding creates an exigency for the jurisdiction and imminent funding deficits will be or are occurring because of the disaster response.

Reasons to enter a Local Disaster Declaration

The following are reasons why a Local Disaster Declaration may be beneficial to Wrangell during response to a disaster event:

- To qualify for emergency assistance under State and Federal disaster assistance policies and legislation.
- To activate local and inter-jurisdictional emergency plans and mutual aid agreements.
- To allow employees to be reassigned temporarily to help in the emergency response.

Local Disaster Declaration Procedure

During response to natural disasters, or man-made events, there may be a significant threat to life and safety which may require Wrangell to act and declare a Local Disaster. If the criteria for a Declaration of Local Disaster are met pursuant to Alaska Statute. § 26.23.010 - § 26.23.220, the principal elected official may declare a Local Disaster. A local declaration should clearly define the nature and scope of the emergency/disaster and the current and expected future impacts to the jurisdiction and its residents.

1. The Principal Executive Officer of each political subdivision has the statutory authority to issue a local disaster declaration. The Borough Manager is the Principal Executive Officer.
2. Unless the circumstances of the disaster prevent or impede immediate action, the Declaration shall be promptly filed with the Borough Clerk and a copy forwarded via email or other means to the State Emergency Operations Center.
3. The State Director of Emergency Management should be updated as to the emergency response efforts actively occurring and a situational update of the incident in the jurisdiction. Depending on the circumstances of the disaster and its impact on the community, the State Director of Emergency Management may request the Governor activate the State Emergency Operations Plan and/or activate the State Emergency Operations Center.
4. The issuance of a Local Disaster Declaration will formally activate the EOP if it is not already activated. The local declaration shall be the authority for the deployment, use and/or distribution of any finances, supplies, equipment, and materials assembled, stockpiled, or arranged to be made available pursuant to this plan, administrative policies, financial requirements, any provision of law or intergovernmental agreement relating to emergencies and/or disasters.
5. The public shall be notified of all declarations through general dissemination to the news media, posting on the Borough website, social media, or other means of publicity as intended to advise the public of the current situation.
6. Pursuant to Alaska Statute § 26.23.010 - § 26.23.220, a Local Disaster Declaration may not exceed seven (7) days except when ratified through consent of the entire governing elected body (Borough Assembly) who may then vote to continue the Local Disaster or terminate the Declaration.
7. A Local Disaster Declaration is a way for the jurisdiction to activate assistance from the State of Alaska and Federal Emergency Management Agency (FEMA). The Disaster Declaration should be written to provide FEMA and other agencies with an

outline as to the factors which determine the severity, magnitude, and impact of the emergency event on the jurisdiction including but not limited to:

- a. The amount and type of damage sustained (e.g. how many homes have been destroyed).
 - b. A description of the location of the disaster and where damages are occurring in the jurisdiction.
 - c. The impact of the disaster on infrastructure and/or critical facilities within the affected area.
 - d. Active and ongoing or imminent threats to public health and safety.
 - e. A detailed summary of how the Community Lifelines are impacted by the Disaster and how the impact of critical services and functions is impacting residents.
 - f. How the resources of the State and/or Federal Government can assist the local governments and districts in responding to and stopping future harm to the community and starting the recovery process.
 - g. What the estimated total loss or cost of damages to the community is in terms of insurance claims on residential and public facilities.
 - h. What assistance has been provided to date and is actively responding to the incident to include government organizations at all levels, non-profit organizations, private sector, and faith-based organizations.
 - i. Whether other communities have made Local Disaster Declarations.
8. A sample Local Emergency Declaration and State of Emergency are included in Appendix D.

Coordination With Other Entities

Wrangell will include other entities within the emergency response and recovery, as appropriate to the particulars of each incident. These entities may be included in status reports and communications, being consulted in an informal manner as needed.

A cooperating agency is an entity that supports an incident and supplies assistance other than direct tactical or support resources to the incident. Examples of these agencies may include those with specialized knowledge or functions, other government agencies providing support and expertise, and voluntary agencies. The Liaison Officer, if assigned, or Incident Commander will represent cooperating agencies in the planning process and will keep them informed of developments throughout the duration of the incident.

Legal Issues and Disputes

Legal questions regarding the incident will be directed to the Wrangell attorney or other counsel as retained by the Borough. Other legal agencies may provide input or informal advice, but legal decisions are generally the responsibility of the jurisdiction. Within the provisions of the Alaska Public Records Act, communications regarding legal matters may be protected by attorney-client privilege and remain confidential.

Organization and Assignment of Responsibilities

Wrangell will organize in a hybrid Incident Command Post/Emergency Operations Center (ICP/EOC) environment. This means that while control of tactical resources in the field will generally be the responsibility of the Operations Section Chief/On-Scene Incident Commander, planning and decision making may also take place in the EOC environment in addition to normal EOC support functions. This method allows for maximum flexibility and use of available staff and personnel resources. The on-scene resources, as well as the EOC, will utilize the Incident Command System (ICS) for organization and management.

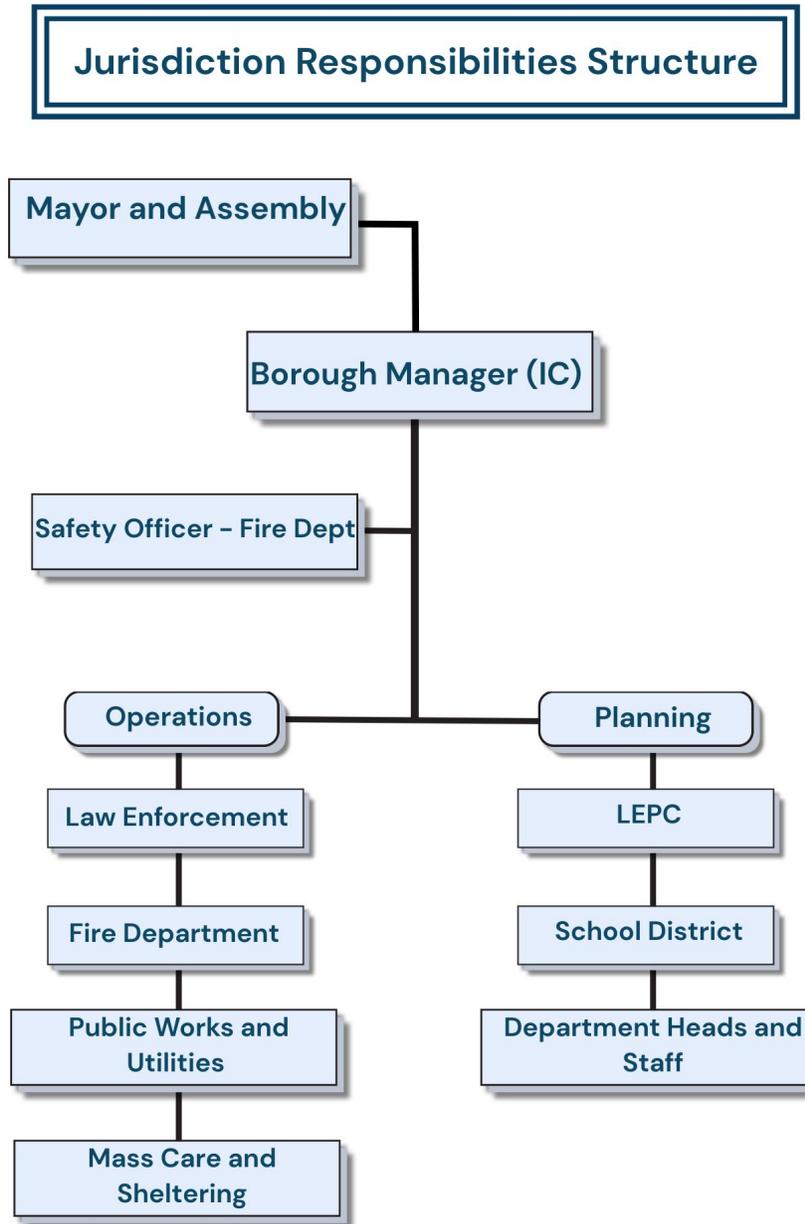
Jurisdiction Responsibilities before an emergency response

Emergency response is often thought of as the response and recovery operations, but the four phases of emergency management also include preparedness and mitigation. Wrangell will incorporate these activities into normal operations to the extent feasible.

Preparedness includes activities that can prepare the organization and community for emergencies. These activities include:

- Encouraging residents and businesses within the community to prepare for emergencies by assembling emergency kits, practicing their emergency plan, and staying informed about local risks and hazards.
- Formulating and updating mutual aid agreements and other cooperative instruments for use during response and recovery.
- Conducting training for emergency response.
- Working with stakeholders through the Local Emergency Planning Committee (LEPC) or other means to prepare for response.
- Conducting drills or exercises to test plans, policies, and procedures.
- Performing an annual review of this Emergency Operations Plan and making any necessary changes.

Jurisdiction Responsibilities During an Emergency Response



Mayor and Assembly

The Mayor and Assembly are responsible for terminating or extending disaster declarations, allocating funding for emergency preparedness, response, and recovery, and working with the Borough Manager as directed during an emergency response and recovery.

Borough Manager

The Borough Manager is responsible for overall command of the incident response and recovery, as well as encouraging and supporting preparedness, continuity, and mitigation activities before emergency incidents. This position is the designated Incident Commander, unless that authority is delegated to another qualified person. The Borough Manager shall exercise all powers and duties as defined in the Charter and Code of the City and Borough of Wrangell, as well as any powers specifically enumerated at the time of a disaster declaration.

Law Enforcement Agencies

Police and other law enforcement within Wrangell will maintain law and order, perform traffic control, protect vital installations, and perform similar law enforcement functions. Specifically, during an emergency, law enforcement is responsible for controlling and limiting access to the disaster scene and assisting with evacuation efforts. Law enforcement personnel will generally be located within the operations section within the ICS organization.

Fire Departments

Fire departments are responsible for providing combat of fires, search and rescue, damage assessment, emergency medical triage, treatment, and transport. The Fire Department is generally represented in the operations section of the ICS organization but will also provide a Safety Officer to be part of the command staff.

Public Works and Utility Departments

These departments, with assistance from outside agencies or contractors as appropriate, will maintain access to roadways, airways, boat landings, and other designated routes of travel. They will assist with heavy rescue, transportation, and debris management. The departments will plan for and prioritize critical infrastructure and services, restore services, and assess damage and repair critical infrastructure.

School District

School staff will provide the use of facilities for emergency public education, emergency housing of evacuees and relief staffing, alternate treatment areas, and other needs as determined by the incident command.

Local Emergency Planning Committee

The LEPC will furnish information as needed such as maps for emergency management and responders. This includes Tier II reports and other supply and resource information. Members of the LEPC may augment EOC staff, particularly in mass care and volunteer management roles.

Department Heads and Staff

All Wrangell management and staff have the responsibility to be familiar with the emergency plans, take advantage of training, and be available for assignment within the incident command organization. Some positions may not generally have emergency duties in order to ensure daily operations are conducted, while others may have pre-defined roles. See the EOC Annex for additional information.

Volunteer Management

Volunteers are key to the incident response in any jurisdiction, large or small. It is essential that the volunteer effort be managed, in advance of an emergency, if possible, to ensure that the use of volunteers does not become a hindrance to the response.

Volunteers should be utilized for appropriate positions with the response. Some examples of tasks for volunteers include:

- Working at reception centers or shelters
- Providing for recreational programming and childcare for displaced residents/visitors
- Coordinating or preparing meals and snacks
- Assisting in providing public information
- Answering telephones and performing clerical functions

Wrangell will work to formulate a pre-screening process for volunteers to ensure that they have basic training and awareness of the plan and duties that are expected of them. This may include basic ICS training, review of this plan, and procedures for specific job duties. In addition, it may include background checks for volunteers, especially those in certain positions such as working with displaced persons, children, or the elderly.

A spontaneous or unaffiliated volunteer is defined as one that has not had prior training or screening but wishes to help and contribute to the incident response. These volunteers can be an asset, but procedures should be put in place to ensure they are able to effectively contribute to the greater incident organization. These can include:

- Providing for just-in-time training for response duties
- Issuance of safety equipment as required by the assigned duties
- Maintaining accountability of volunteers for safety and recordkeeping

It is important to note that all volunteers, pre-registered or unaffiliated, are the responsibility of the incident. This includes any liability for potential injury or misconduct. These implications should be considered before utilizing volunteers. Under no circumstances will volunteers be utilized for any position in an environment that may pose an Immediate Danger to Life and Health (IDLH) or similar unless those volunteers have previous training and experience in the field and approval from the Safety Officer and/or Incident Commander.

Risks of using volunteers may be mitigated if utilizing members of other organizations that provide for disaster response and recovery. Examples include the American Red Cross, Salvation Army, Sarmatian’s Purse, and many others. These organizations typically have systems in place for training, credentialing, and background investigations that may be more flexible or efficient than Wrangell conducting similar functions in-house.

The Volunteer and Donation Management Annex goes into more detail about volunteer management.

Mutual Aid Agreements

Mutual Aid Agreements (MAA) are pre-defined agreements between governments, private-sector suppliers, and voluntary organizations that are available for use if additional resources are required. Mutual aid does not include direct federal assistance. MAAs should be created and maintained for potential shortfalls and gaps identified through training, exercises, or planning on a continuous basis.

MAAs may be enacted at any time as conditions warrant. The Borough Clerk will keep records of all active agreements.

Access and Functional Needs

Purpose

Access and Functional Needs (AFN) planning ensures all residents in the City and Borough of Wrangell—including those who may need additional assistance during preparedness, response, recovery, and mitigation activities—can access and receive equitable emergency services. This section identifies populations with functional needs and establishes strategies to accommodate their safety, access to essential services, and effective communication during emergencies.

Scope

The City and Borough of Wrangell commits to inclusive emergency management practices for people with disabilities, older adults, individuals with limited English proficiency (LEP), economically disadvantaged residents, pregnant individuals, children, or others with circumstances that may require assistance during an emergency event.

This plan aligns with the principles of Whole Community Planning and fulfills requirements under:

- ADA (Americans with Disabilities Act)
- Section 504 of the Rehabilitation Act
- Post-Katrina Emergency Management Reform Act (PKEMRA)
- Title VI of the Civil Rights Act (prohibiting discrimination based on race, color, or national origin in federally assisted programs)

Populations with Access and Functional Needs in Wrangell

Wrangell's geographic, socioeconomic, and demographic profile identifies the following groups as having potential AFN requirements:

- Older Adults
 - Approximately 31% of Wrangell residents are aged 60 or older, many of whom may have mobility, hearing, or vision impairments, or require medical equipment or medications.
- Individuals with Disabilities
 - Some residents are dependent on supportive equipment—including wheelchairs, oxygen, or communication devices—and may require evacuation assistance or accessible sheltering.
- English-Language Learners (ELL) and Limited English Proficiency (LEP)
 - Non-English-speaking or limited-English-speaking individuals may need translation services to understand alerts or access resources.
- Economically Disadvantaged Residents
 - Approximately 50% of households fall below poverty thresholds, limiting their ability to prepare for disasters (e.g., purchasing supplies, evacuation costs).
- Residents with Medical or Health-Related Needs
 - Residents relying on routine medical care or assistance for chronic health conditions (e.g., dialysis, medication management).
- Children
 - Impacts to schools or daycare centers may require special considerations, including reunification with caregivers.
- Tourists and Seasonal Workers
 - Wrangell experiences a seasonal influx of visitors and temporary workers, who may lack local knowledge or access to emergency response services.
- Individuals Living in Rural or Isolated Areas
 - Wrangell's isolated geography exacerbates challenges for rural residents requiring evacuation, outreach, or resource delivery.

Strategies for Addressing Access and Functional Needs

1. Inclusive Planning and Engagement

- Collaborate with Wrangell's Local Emergency Planning Committee (LEPC), Tribal representatives, and organizations serving AFN populations, including seniors' advocacy groups, faith-based organizations, community health clinics, and schools.
- Conduct regular outreach efforts to ensure AFN populations are integrated into preparedness initiatives, including tailored training, resource distribution, and surveys for specific needs.

2. Resource Allocation

- Identify and pre-stage critical emergency supplies, such as wheelchairs, portable ramps, oxygen cylinders, infant care supplies, and accessible transportation units, at strategic locations.
- Ensure accessible equipment is available at all mass care facilities, such as:
 - Universal/accessible cots
 - Bariatric cots or other mobility aids
 - Accessible portable toilets and hygiene solutions

3. Accessible Shelter and Evacuation Planning

- Mass care shelters and evacuation sites will comply with ADA accessibility guidelines, providing physical accommodations for persons with mobility impairments and service animals.
- Prioritize accessible transportation options, such as paratransit vehicles or volunteer drivers trained to assist with evacuation needs.
- Partner with organizations (e.g., American Red Cross, Salvation Army) to enhance shelter operations for individuals requiring specialized assistance.

4. Accessible Public Information and Outreach

- Disseminate public alerts in simple language and ensure multi-language formats (e.g., Yupik, Tagalog, Spanish).
- Create visual, audible, and tactile alerts through Wrangell's existing Nixle System, KSTK radio, and VHF systems for individuals with sensory disabilities or limited internet access.
- Provide public safety signage formatted with pictograms and in large text for readability.
- Share preparedness resources tailored for AFN populations via libraries, senior centers, and schools.

5. Training and Just-in-Time Support for Emergency Staff

- Provide Borough staff and volunteers with AFN-awareness training programs, such as FEMA's "Including People with Disabilities & Others with Access and Functional Needs in Disaster Operations."
- Identify and train AFN liaisons who can mobilize during incidents to provide technical advice, coordinate resources, and establish trust with underserved groups.

6. Reporting Systems for Needs

- Encourage self-reporting while maintaining data privacy.
- Pre-incident: Establish an emergency needs registry for residents requiring assistance (e.g., power-dependent medical devices, mobility impairments).
- Post-incident: Facilitate damage and unmet needs assessments tailored for AFN groups (e.g., FEMA Individual Assistance programs).

7. Volunteer Coordination for AFN Needs

- Coordinate with pre-screened volunteers trained to address AFN needs, such as caregivers or interpreters.
- Collaborate with local organizations to provide case-by-case assistance for displaced individuals requiring specialized care (e.g., families with medically fragile children).

Key Roles and Responsibilities

- **Emergency Manager:** Ensure AFN needs are integrated into all phases of emergency operations. Serve as a liaison with external community partners and regulatory agencies to fulfill ADA compliance.
- **Mass Care Coordinator:** Oversee accessible shelter setup, including physical and operational accommodations for AFN individuals.
- **Public Information Officer (PIO):** Disseminate accessible and inclusive public messaging, ensuring formats reach all AFN populations.
- **Transportation Coordinator:** Establish contracts or memorandums of understanding (MOUs) with transportation providers for ADA-compliant vehicles during evacuation.
- **Community-Based Organizations (CBOs):** Act as trusted communication hubs, providing local expertise and coordination for supporting AFN groups.

Performance Metrics

To ensure success, AFN planning in Wrangell will measure:

1. Utilization of accessible shelters and transportation options during drills or incidents.
2. Engagement levels of CBOs and Tribal partners in annual emergency planning workshops.
3. Improvements in self-reported preparedness among AFN individuals based on follow-up surveys or interviews.

Community Lifelines

FEMA in 2019 unveiled a new concept for Emergency Management related to the identification and prioritizing restoration of Community Lifelines during the response phase. A Community Lifeline per FEMA “enables the continuous operation of critical government and business functions and is essential to human health and safety or economic security.

Lifelines are the most fundamental services that, when disrupted cause ripple effects through a community and if not restored quickly, can affect the ability of the community and agencies to respond and contain the situation and begin recovery.

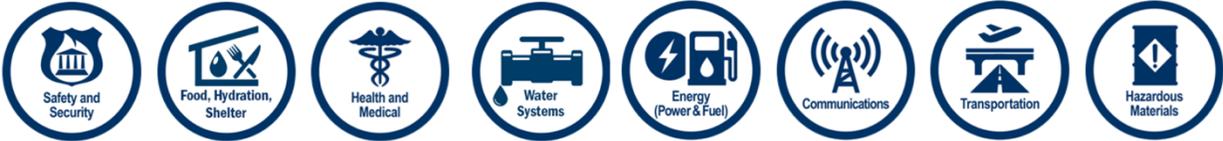
Not every emergency or disaster will impact all the lifelines or components. In fact, a disaster that impacts all lifelines is likely a major disaster requiring a federal declaration and will far

exceed Wrangell’s local capabilities and lifelines won’t be restored without state and/or federal assistance.

What are the Community Lifelines?

FEMA identified the below seven (7) areas as critical lifelines which if affected impact response and recovery efforts in communities.

- Safety and Security
- Food, Water & Shelter
- Health and Medical
- Energy
- Communications
- Transportation
- Hazardous Materials



FEMA Community Lifelines

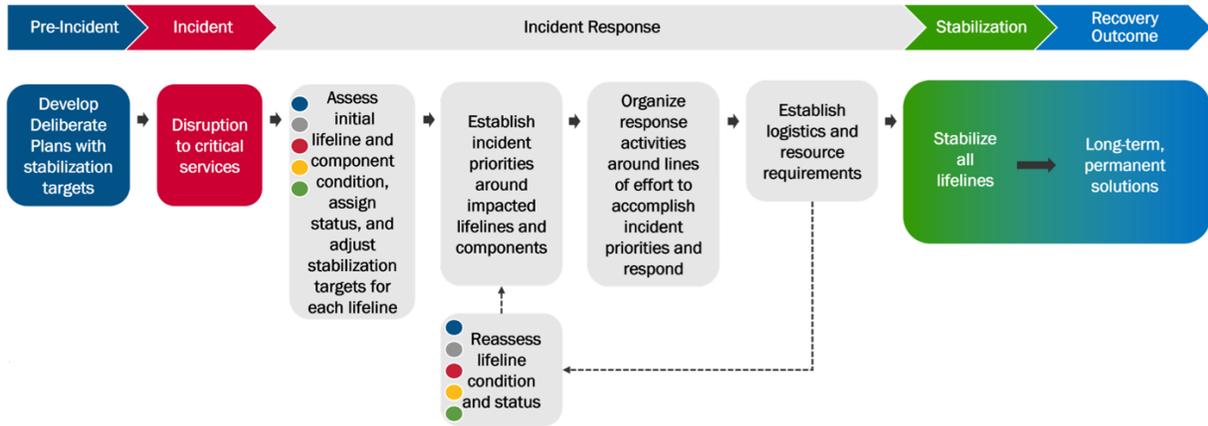
Functional Annex and Lifeline Relationship

The National Response Framework establishes the framework and relationship between Functional Annexes and the Community Lifelines. Functional Annexes exist to deliver core capabilities to stabilize Community Lifelines to minimize impacts to the community and residents. It is important to note – the FEMA Community Lifelines and their components do not directly cover all aspects of a community which are disrupted by a disaster such as natural, historical, and cultural resources or financial issues. (FEMA, 2019)

Wrangell encourages the prioritization and reporting of impacts to Community lifelines by all levels of government, private sector, service areas and other partners. The following diagram shows how Community Lifelines should be assessed and restored during an incident response.

Lifelines Drive Response and Enable Recovery Transition

Incident responders assess lifeline conditions, establish priorities, organize lines of effort, and respond until the lifelines are stabilized so that a transition to recovery may occur.



FEMA Community Lifeline Application of Community lifelines to support Emergency Management

The Community Lifelines do not replace Functional Annexes. Rather, the lifelines should be viewed as a way for decision makers at all levels to quickly assess the impacts of a disaster on the community and identify areas that we need to focus resources to restore those lifelines to prevent further impacts to residents, infrastructure, and the community.

The community lifelines should be used by decision makers at all levels to determine the scope, complexity and impacts of a disaster and applying the lifelines does the following:

- Prioritize, sequence, and focus response efforts toward maintaining or restoring the most critical services and infrastructure.
- Utilize a common icon to facilitate communication across stakeholders and the public.
- Promote a response that facilitates unity of effort across the whole community.
- Clarify which components of the disaster are complex (red) and or complicated (yellow) requiring cross sector coordination and collaboration.

Community Lifeline Components



Multiple components and subcomponents establish the parameters of the lifeline; component-level assessment is required to determine the condition of each lifeline.

1. Safety and Security

- Law Enforcement/Security
- Fire Service
- Search and Rescue
- Government Service
- Community Safety

2. Food, Hydration, Shelter

- Food
- Hydration
- Shelter
- Agriculture

3. Health and Medical

- Medical Care
- Public Health
- Patient Movement
- Medical Supply Chain
- Fatality Management

4. Energy

- Power Grid
- Fuel

5. Communications

- Infrastructure
- Responder Communications
- Alerts, Warnings, and Messages
- Finance
- 911 and Dispatch

6. Transportation

- Highway/Roadway/Motor Vehicle
- Mass Transit
- Railway
- Aviation
- Maritime

7. Hazardous Material

- Facilities
- HAZMAT, Pollutants, Contaminants

8. Water Systems

- Potable Water Infrastructure
- Wastewater Management

ASSESSMENT	
Status	"What?"
Impact	"So What?"
Actions	"Now What?"
Limiting Factors	"What's the Gap?"
ETA to Green	"When?"

FEMA Community Lifeline Components

Community Lifeline Status Color Coding

ICS Command and General Staff, Functional Annex Leads, emergency management, and others should report the status of lifelines by using the below identified color chart established by FEMA which allows for quick assessment of lifelines by all levels at a glance. The priority will be to restore any lifelines that are red to yellow or green as quickly as possible.

Unknown: Grey

- Indicates the extent of disruption and impacts to lifeline services is unknown.

Significant Impact: Red

- Indicates there are severe challenges and obstacles hindering the essential services and resources associated with the lifeline. Immediate attention and resources are required to address the situation and restore functionality.

Moderate Impact: Yellow

- Indicates that there are disruptions or limitations to the delivery of normal, pre-incident services and resources. The situation requires attention and proactive measures to prevent further deterioration and ensure community needs are met.
 - Restoration of this lifeline is still in progress and the community has not returned to pre-incident levels of service. This includes instances in which lifeline restoration is being addressed through temporary means.

Minimal Impact: Green

- Indicates that the lifeline is functioning at pre-incident levels, with only minor disruptions or limitations.

Administrative: Blue

- Does not indicate an operational status or condition; used for administrative purposes such as presentations and briefings.

The following assessment matrix can be used to determine the status of a lifeline:

LIFELINE ASSESSMENT	
Status	What is going on?
Impact	What is going to happen as a result of this impact?
Actions	What do we need to do now?
Limiting Factors	What’s the Gap?
ETA To Green?	How long will it take to restore?

Direction, Control and Coordination

The City and Borough of Wrangell utilizes the National Incident Management System, to include the Incident Command System. All responses follow the principles of ICS.

Initial response is provided by local first responders and directed by on-scene incident command.

Activities may include rescue, firefighting, emergency medical services, crime scene investigations, traffic control, evacuations, and emergency public information releases. On-Scene command may establish Unified Command to integrate jurisdictional authority and responsibilities of participating organizations such as fire, EMS, and law enforcement.

In general, the incident commander is responsible for field assets and direction of such assets, with general direction and policy provided by the EOC or Borough Manager.

Multi-Jurisdiction and Multi-Agency Coordination

Assistance from other jurisdictions and agencies is critical for incidents that may go beyond one or two operational periods or require resources that are in excess of those available in Wrangell. There may be resources available from the private sector, but most additional government resources will come from off-island. For this reason, it is essential to request resources sooner rather than later. It is always an option to demobilize resources that are not needed, rather than try to obtain resources when there is an immediate need.

It is the intent of Wrangell to form a mutual aid compact with other communities and agencies in Southeast Alaska. This system will allow for pre-arranged agreements and contracts to allow for rapid deployment of resources in the event this plan is activated. All mutual aid or similar agreements for emergency response by Wrangell are incorporated into this plan by reference.

The mutual aid agreements should follow guidance outlined in the document *National Incident Management System Guideline for Mutual Aid* dated March 2024 or a subsequent version.

All political jurisdictions in the state, unless their legislative body opts-out, are participants in the Alaska Intrastate Mutual Aid System (AIMAS). This mechanism is in place to obtain resources without specific agreements with individual jurisdictions. The guidelines of the AIMAS govern the procedures and policies around these resource requests. This program is administered by the State of Alaska, Department of Military & Veterans Affairs, Division of Homeland Security and

Emergency Management. Requests are made through the State Emergency Operations Center (SEOC).

Information Collection, Analysis and Dissemination

Situation Assessment

The first responder to the scene of an incident will initially assess the situation and provide the current assessment. This will likely occur to the dispatch center, Incident Command, and/or Borough Manager. The information can then be used to assign or order additional resources and establish incident objectives and priorities.

Beyond the initial assessment, the situation is continually re-assessed to allow for updated information. In a post-response or recovery phase, assessments can be conducted via windshield surveys, building inspection, and information reported by the public.

When assessing the situation, there are certain essential elements of information that are required for proper decision making. These are:

- Current injuries and fatalities related to the incident
- Immediate resource needs
- Hazards to responders and the public
- Changes in condition at the incident scene
- Other issues that may affect the ability to respond to and stabilize the incident

Wrangell may define additional Essential Elements of Information (EEIs) that are utilized for situation assessment and decision making.

Interface With the Public and Other Agencies

Wrangell may not be able to conduct immediate situation and/or damage assessments due to priorities at the incident scene and limited resources. Public reporting of information related to the incident should be encouraged to gain a complete situational picture and to continue allocation of priorities to critical tasks. This may be especially valuable in the recovery phase of an incident, where operational response is winding down, but damage assessment and recovery activities begin.

If the situation warrants, encourage the public to report damage and other effects of the incident. This can include gathering information via a call-in phone number, in-person collection point, or online collection mechanism. The data requested could include:

- Location of the damage or affect. Attempt to use locations that can be mapped or represented in a dataset, such as physical addresses or mileposts. Local landmarks may not be known to state, federal, or voluntary agencies involved in the recovery or cost reimbursement.
- Contact information of the owner(s) or persons reporting so follow up can be conducted.

- Type of structure (home, apartment, business, etc.)
- If the structure is owned or leased
- If the structure is currently habitable
- Extent and description of the damage
- Photographs of the damage if available

If possible, utilize all three methods and ask volunteers to staff phones and in-person points to assist in collecting information. The electronic disaster form can be created in a simple data collection mechanism such as Microsoft Forms (forms.office.com). Information received from other sources can be entered into this same form by volunteers. This creates uniformity and allows the data to be exported to spreadsheets or other tools and shared as required.

Information Gathering with Response Partners

Information can be gathered from numerous sources, and information gathered by other agencies should be utilized to the extent possible to reduce duplication of effort. Response partners that have information sharing capabilities include:

- National Weather Service
- National Tsunami Warning Center
- Alaska Earthquake Information Center
- US Coast Guard
- Other cities and boroughs in Southeast

Specific intelligence from criminal or terrorist threats can be processed through the Alaska Information and Analysis Center in Anchorage. The Police Department will be the primary liaison to the fusion center if required and will share information back to the incident response. Some information may be controlled and shared with only command and general staff in the response organization due to the sensitive nature of law enforcement information.

Situation Reporting and Information Dissemination

Information gathered during the incident will primarily be disseminated via situation reports. These situation reports will summarize the current response and recovery condition utilizing the community lifelines concept (See page 25). The situation report will be released at a tempo designated by the policy group or incident commander, but generally once per day unless the situation calls for more frequent reporting.

The situation report will communicate information to the public, other government agencies, and the State Emergency Operations Center. Information released in the report will be general, but informative in nature. The report primarily communicates information in an aggregate format – individual damage or personal information is not included.

Communications and Coordination

Internal Notifications

Internal notifications to staff and first responders can be made through the Borough e-mail system, Nixle call out, or by radio/pager. Call out lists for EOC staff, emergency responders, and Borough staff will be continuously maintained.

Communications to the State EOC

Official status updates regarding an incident and the daily situation report will be reported to the State EOC via email. Information sharing and significant events outside of the situation report will be reported via phone call.

Intelligence information related to a potential or active terrorist threat or major criminal activity that may occur or is occurring should be reported to the EOC Safety and Security or Intelligence Branch and/or to the Alaska Criminal Intelligence Center (Primary) – 907-269-8900 / 855-692-5425 for appropriate state and federal law enforcement agency coordination.

During a disaster or major emergency, communications, power, and other infrastructure may be offline or destroyed which will slow down or prevent external communication to the State EOC on Joint Base Elmendorf Richardson. The following are the preferred methods of communication between the Wrangell EOC and the State EOC.

- Primary: Email Message and/or Telephone – State EOC landline or DHSEM Staff member
- Alternate: Telephone via Satellite Phone or Starlink Internet
- Contingent: Text Message or Private Message to State DHS&EM Contacts
- Emergent: Starlink satellite internet communications

Nixle Notification System

The Nixle system is an opt-in, mass notification system that is a critical connection between the government and residents and visitors. This powerful tool is an essential component of communications to the public. The Public Information Annex contains additional information on the use of Nixle.

External Communications

External communications will occur using the procedures in the Public Information Annex.

Interoperable Communications

Radio systems are in use within Wrangell for first responder departments and other business functions. To ensure interoperability, these frequencies are shared and authorized for use between different responder agencies during an emergency.

In addition to frequency sharing, all agencies should program national interoperable frequencies to use as common simplex channels during an emergency when additional communications channels are needed.

The State of Alaska Land Mobile Radio system is not currently accessible from Wrangell. This prevents radio communication in areas off-island. Wrangell will continue to monitor the availability of new technologies that may provide links to the ALMR system.

Administration, Finance and Logistics

Administration

Upon execution of this plan, the Incident Commander has the authority to reassign Borough personnel, utilize temporary employees and/or volunteers, and otherwise provide staffing for the incident response and recovery. Potential employees that can be assigned to positions should be pre-identified if possible. See the Emergency Operations Center Annex for additional information on pre-planning the emergency assignment of employees.

This authorization does not allow the Incident Commander to assign or hire employees outside of current fiscal authority or outside of general work rules. The allocation of funding by the Assembly and general provisions of Wrangell Municipal Code are still in effect even with the activation of this plan.

The incident may solicit volunteers, based on other provisions within this plan, for use during the response and recovery of an emergency incident. Volunteer duties should be well-defined and follow general risk-management and other standards. Even unpaid volunteers may have a cost such as for equipment, supplies, or insurance and these costs should be carefully considered in the planning process.

Documentation

Wrangell and all agencies involved in any portion of the response will maintain complete and accurate recordkeeping of all actions related to the incident. This is to ensure an accurate legal record of events, actions taken, and expenses incurred for recovery and other future purposes. This can include potential post-incident reimbursement from other levels of government. All documentation, including official records and unofficial notes will be retained per the current records retention policy.

The following documents, at a minimum, will be retained with permanent incident documentation:

- Activity logs maintained by all personnel
- Situation Reports
- Incident Action Plans
- Media Releases
- Correspondence

- Resource Orders
- Damage Assessments
- Timesheets and other personnel tracking forms

The planning section is responsible for incident documentation and preparing the same for permanent storage. All incident personnel are responsible for maintaining documentation appropriate to their position/section and turning documentation in to the planning section prior to demobilization.

Permanent storage of documents is the responsibility of the Borough Clerk. The planning section chief or designee will transfer records to the clerk for permanent archival and storage.

Electronic Copies do not generally replace permanent hardcopy or microfilmed documents. Correspondence and other incident information received through e-mail or text message should be converted to hard copy/pdf for permanent storage.

After-Action Reporting

After-Action Reviews (AAR) is a formal process for evaluating the response to an incident. This process takes feedback from responders and identifies issues that impeded operations, or approaches that worked well that may be included for future responses or revisions to plans and procedures.

All personnel involved in the incident are responsible for keeping notes on any issues that are relevant to future improvement planning. This is especially critical in longer-term incidents, where memory may not be reliable, or factors may be missed upon the conclusion of the incident.

Prior to formal demobilization, the Incident Commander will affect a “hot wash” process to capture timely feedback for the after-action report. This will allow all sections and staff to provide notes and feedback in an informal, no-fault environment. This meeting tends to occur shortly after the EOC is closed or when a significant change in staffing occurs. The purpose is to collect observations related to the response and operations in two categories:

Observation Type	Description
Strengths	<ul style="list-style-type: none"> • Actions that went exceptionally well given the circumstances • The impact of positive performance on desired or expected outcomes • Activities that yielded better results than could have been expected

Areas for Improvement	<ul style="list-style-type: none"> • Outcomes that did not meet expectations or intent • The negative impact of actual performance on desired or expected outcomes • The factors that contributed to the inability to meet critical tasks, capability targets, or desired outcomes
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After observations are collected, either verbally, in writing, or both, they are assembled in an After-Action Report and Improvement Plan. This document combines all observations together and then connects needed improvements to specific actions and designates the responsible party to complete those actions.

The Borough Manager is then responsible for coordinating a formal after-action process and improvement plan. The hot wash information can be incorporated into a more formal analysis of actions taken and the root cause of any items for improvement. Guidelines for after action should follow the most recent Homeland Security Exercise Evaluation Program (HSEEP) methodology. This process may be undertaken in-house or with an external entity. Identified items for improvement or modification may be assigned to different departments or staff with a timeline for completion. Full guidance for the HSEEP process is located at <https://www.fema.gov/sites/default/files/2020-04/Homeland-Security-Exercise-and-Evaluation-Program-Doctrine-2020-Revision-2-2-25.pdf>

Finance

All agencies participating in an emergency response will maintain accurate records of all expenses that are incurred as a result of the emergency. The Finance/Admin section of the incident response will be responsible for processing all expenses for payment and tracking expenses such as purchases, equipment rentals, costs incurred under mutual-aid agreements and other items.

Documentation must be maintained that details exact costs and assignments. For personnel and equipment, hours worked, work location, and task should be recorded. All personnel assigned to the incident should track time separately that occurred as a result of the incident, even if during normal working shifts.

Documentation substantiating costs can include, but is not limited to:

- Purchase orders
- Invoices
- Contracts/Agreements
- Vouchers
- Payroll Information
- Timesheets
- Shift tickets or other equipment tracking forms

Cost recovery is a critical aspect to a post-incident response. Insufficient or inadequate cost documentation can result in the loss of reimbursement for certain items. In general terms, cost reimbursement can be obtained from:

- The State of Alaska for disasters that are issued a state declaration
- The Federal Government for disasters that receive a presidential declaration
- Cooperative agreements with agencies such as the Division of Forestry for specific incident response (e.g. wildland)

Each program has differing requirements, restrictions, and documentation needs. It is advisable to maintain an extremely detailed level of documentation throughout the incident, all can be used to substantiate expenses for reimbursement. The Finance/Admin section will advise on specific requirements and needs during the response.

In some cases, Individual Assistance (IA) may be available to individuals that have suffered a loss, and such assistance is included in state or federal disaster declarations. The public information officer will primarily be responsible for communicating these programs to the public, however documentation maintained by the incident will substantiate different finance thresholds that may be required for these programs to be available.

Businesses that suffer losses as a result of the emergency may be eligible for low-interest loans through the Small Business Administration. Individuals and businesses should carry the proper insurance for their property and operations in the event of a disaster, such as property insurance.

It is important to note that all normal finance and procurement methods used shall continue to be followed. Emergency procurement process can be followed per code, but the existence of the emergency does not waive any other provisions unless specifically allowed in Wrangell code.

Logistics

In the event of a declared disaster or emergency, any resources owned or in control of the City and Borough of Wrangell will be made available for the response. If additional resources are required, a resource order can be placed to initiate the procurement process.

The following are the potential sources for resources in an emergency or disaster:

- Personnel, staff, facilities, and equipment belonging to the City and Borough of Wrangell
- Resources from neighboring jurisdictions utilizing mutual aid agreements
- Resources from the private sector
- Resources from the State of Alaska, including technical assistance and the National Guard
- Mutual Aid Resources through the Alaska Intrastate Mutual Aid Program
- Resources from other states and countries utilizing the Emergency Management Assistance Compact (EMAC)
- Federal Government resources

Resources from the state and through non-local mutual aid agreements are requested through the State Emergency Operations Center (SEOC). A local disaster declaration may be required to access these resources.

The LEPC and other sources may pre-identify resources that are available for use in an emergency.

Voluntary agencies may be a source of logistical support, especially for resources for individuals with Access and Functional Needs, pets and service animals, and other populations.

Authorities and References

Delegation of Authorities and Continuity of Government

The Borough Manager will delegate authorities to other staff as required, and such delegated staff will have the full authority to execute this plan and provide for response and recovery to an emergency event.

Federal

Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 USC. §§ 5121 - 5208)

Title VII of the Civil Rights Act of 1964

Homeland Security Act of 2002

The Americans with Disabilities Act of 1990 as Amended by the ADA Amendments Act of 2008

The Post-Katrina Emergency Management Reform Act of 2006

Comprehensive Preparedness Guide 101 version 3 (CPG-101 v3)

Homeland Security Presidential Directive 5 (HSPD 5), Management of Domestic Incidents

Presidential Policy Directive: PPD-8, National Preparedness

National Planning Frameworks (NFR): National Prevention Framework, National Protection Framework, National Mitigation Framework, National Response Framework and the National Disaster Recovery Framework

Pets Evacuation and Transportation Standards (PETS) Act of 2006 | H.R. 3858 | 42 U.S.C. 5196

Comprehensive Environmental Response Compensation and Liability Act of 1980; Public Law 96-510 (CERCLA or “Superfund”)

State of Alaska

AS 26 Chapter 20 (Civil Defense Act)

AS 26 Chapter 23 (Alaska Disaster Act)

AS 29 Chapter 25 (Emergency Ordinances)

AS 29 Chapter 35 (Emergency Disaster Powers)

AS 46 Chapter 9 (Hazardous Substance Release Control) State of Alaska Emergency Response Plan (2004)

Alaska Federal/State Preparedness Plan for Response to Oil and Hazardous Substance Discharges and Releases (Unified Plan) and Subarea Plans (also Federal Authority)

City and Borough of Wrangell

Wrangell Charter Section 2-11 (Ordinances – Emergency)

Acronyms and Abbreviations

General Acronyms

ADA - Americans with Disabilities Act

AFN - Access and Functional Needs

AIMAS - Alaska Intrastate Mutual Aid System

ALMR - Alaska Land Mobile Radio

CBRNE - Chemical, Biological, Radiological, Nuclear, and Explosives

CDC - Centers for Disease Control and Prevention

CBOs - Community-Based Organizations

CERT - Community Emergency Response Team

COOP - Continuity of Operations Plan

CPG - Comprehensive Preparedness Guide

DHS&EM - Division of Homeland Security and Emergency Management

DMAT - Disaster Medical Assistance Team

DMORT - Disaster Mortuary Operational Response Team

DOC - Department Operations Center

DoD - Department of Defense

DOT - Department of Transportation

EMS - Emergency Medical Services

EOC - Emergency Operations Center

EOP - Emergency Operations Plan

ESF - Emergency Support Function

FAN - Functional and Access Needs

FEMA - Federal Emergency Management Agency

HMP - Hazard Mitigation Plan

HSEEP - Homeland Security Exercise and Evaluation Program

ICP - Incident Command Post

ICS - Incident Command System

IMT - Incident Management Team

LEPC - Local Emergency Planning Committee

MAA - Mutual Aid Agreement

MOU - Memorandum of Understanding

NIMS - National Incident Management System

NOAA - National Oceanic and Atmospheric Administration

NTSB - National Transportation Safety Board

PIO - Public Information Officer

PKEMRA - Post-Katrina Emergency Management Reform Act

SEOC - State Emergency Operations Center

SVI - Social Vulnerability Index

UCG - Unified Coordination Group

USACE - U.S. Army Corps of Engineers

USCG - United States Coast Guard

VOAD - Voluntary Organizations Active in Disaster

WUI - Wildland-Urban Interface

Emergency Communications Acronyms

EAS - Emergency Alert System

WEA - Wireless Emergency Alert

VHF - Very High Frequency Radio

HF - High Frequency (Radio)

Public Information Acronyms

ICS 214 - Unit/Activity Log (form reference)

ICS 211 - Check-In Sheet (form reference)

Hazard-Specific & Response Acronyms

DDOS - Distributed Denial of Service

EPA - Environmental Protection Agency

HAZMAT - Hazardous Materials

HVA - Hazard Vulnerability Analysis

SAR - Search and Rescue

USGS - United States Geological Survey

Community Lifelines Acronyms

F&W - Food and Water

H&M - Health and Medical

S&S - Safety and Security

T - Transportation

E - Energy

Comms - Communications

Hazmat - Hazardous Materials

Cybersecurity and Response Annex

Purpose

This annex describes preventative and response actions with the City and Borough of Wrangell to a cyber-attack or major disruption in access to computer systems locally or using the global Internet.

Situations and Assumptions

1. Situation
 - a. A cyber disruption may consist of a disruption of service to the island (e.g. a cut fiber-optic line) or the failure of a service that is used for major services (e.g. a Microsoft 365 failure for any reason).
 - b. A cyber-attack is an intentional attack against Wrangell's servers or individual computers that results in a loss of service (DDOS) or encrypting/corruption of data (ransomware).
 - c. Some attacks and intentional acts are a result of targets of opportunity, where others could specifically target Wrangell's infrastructure.
 - d. Wrangell is subject to infrastructure failure due to a lack of diverse network connection paths off the island. Wrangell contains one fiber optic link and two commercial common carrier links off the island.
2. Assumptions
 - a. Wrangell will invest in the security of IT systems to the extent practical by implementing security hardware and software, strong password requirements, and training for employees.
 - b. A weakness or compromise in one computer system can affect other computer systems.
 - c. Wrangell, like many other governments, are a target for cyber criminals to attack critical infrastructure and lock data for ransom.
 - d. Wrangell has a backup program that provides for secure backups of data that can be restored in the event of a cyber incident.

Preparation Actions

	Conduct an inventory of IT systems	Understand the IT systems that Wrangell has in place, identify their function and if they are hosted on-island or through an off-site service provider. Include business systems, utility systems, and other items that may affect critical infrastructure.
	Create and implement policies	Policies for users can provide guidance for the protection and safe use of IT systems. These policies can include Acceptable Use, Device Use, Security rules and regulations, or reporting procedures.
	Provide end-user training	Provide training for end-users on proper security processes and warning signs. Training should be

		renewed at least annually and can be provided in-house or by a number of third-party providers.
	Verify data backups	Ensure that critical data backups are being performed and consider that a portion of those backups are stored off-island.

Response Actions

	Notify IT contacts	Staff should immediately follow reporting procedures to the appropriate personnel
	Perform a quick assessment	Determine the type of incident and the impact to IT systems.
	Notify outside contacts	Notify outside IT contractor and any hosted service providers that may be affected.
	Take immediate actions to secure systems	Take any immediate actions to mitigate further damage. This could include taking systems offline, disabling or restricting logins, or other temporary steps.
	Notify Law Enforcement	Notify law enforcement, including the Anchorage FBI Field Office and immediately follow their initial instructions.
	Preserve Logs	Take actions to ensure that network traffic, access logs, and other information is copied or preserved for use by law enforcement or other IT professionals.
	Engage response contractors if required	If recovery will require outside support, engage contractors as soon as possible.

Earthquake Annex

Purpose

This annex describes specific actions to be undertaken by the City and Borough of Wrangell because of a major earthquake occurring in or near the Borough.

Situations and Assumptions

1. Situation
 - a. All residents are vulnerable to the effects of a major earthquake, which has potential to disrupt business, infrastructure, and delivery of government services.
 - b. Localized evacuations are possible from specific areas, but evacuation in case of severe effects will likely be conducted to off-island locations via air and marine routes.
 - c. Seasonal variations will greatly affect the magnitude of the response.
2. Assumptions
 - a. Major earthquakes will occur with little or no warning, and aftershocks causing additional damage are likely to occur with no warning following the initial event.
 - b. Local tsunami conditions could occur as a result of a major earthquake, depending on location, depth, and magnitude.
 - c. The effects of earthquakes will likely result in a complex incident that requires emergency responders to affect Search and Rescue, Firefighting, Emergency Medical Services, Mass Care, and other activities.

Immediate Response Actions

Activate Emergency Responders	Emergency responders and EOC staff should be immediately activated for situational assessment and response. Consider a default condition where assigned personnel report without being activated for a major earthquake.
Conduct rapid damage assessments	First responders should be assigned to conduct damage assessments immediately upon reporting. Utilize Police and Firefighters to patrol major areas and transportation routes and advise of: <ul style="list-style-type: none"> • Obvious damage to buildings and structures, both public and private • Impact to infrastructure, such as roads, bridges, powerlines, hydrants, and other signs of damage • Blockage to residential and commercial areas that may affect access for responders • Status of airport and harbor
Issue holding message	As early as possible, issue a holding message to the public. Although information may not be available,

		assure the community that damage assessments are being conducted to assess the situation and that the safest course of action is to remain at work or home until further information is provided. Work with KSTK to issue messaging and utilize the Nixle platform if mobile services are available.
	Communicate with partners to obtain additional damage assessment	Building owners and infrastructure operators will be assessing their own damage after an earthquake. Reach out to the appropriate points of contact to determine their status. Pay particular attention to: <ul style="list-style-type: none"> • Utilities: Power, Water, Telephone, etc. • Facilities listed in the plan that may be used for mass care such as the Nolan Center or Parks & Rec Facility • Schools • DOT: State Roads and Airport • AMHS Dock Facilities
	Determine if evacuations are required	After damage assessment information is received, determine with the operations section chief and first responders if any areas require evacuation. Evacuation may be indicated for areas that have severe damage, utility failures, or other immediate threats to life. Consider transportation routes and available shelter areas – make sure these are safe and ready before evacuating unless the danger is immediate.
	Stand up reception centers or shelters if required	Utilize the Mass Care annex to determine location and method for sheltering displaced residents.
	Declare a local disaster	If the damage is severe or extensive outside resources are expected to be needed, declare a local disaster immediately to fully activate this plan.
	Provide an initial status report to the State Emergency Operations Center	The SEOC should be notified of the status of the community and given a head up if a local disaster declaration is to be declared or resources will be requested of the state. At this point, it is not necessary to provide formal status reporting, a verbal conversation is sufficient.

Response Phase

	Determine operational period and staffing needs	Depending on the time of year, the operational period may vary due to safety and other considerations. The operational period will drive staffing needs. Ensure that staffing is available for following shifts and to ensure standard operational needs for police, fire, utility, and other services.
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Provide for the immediate needs of the community	Continue to care for the immediate needs of the community. This will involve a focus of operations on the following items: <ul style="list-style-type: none"> • Search and Rescue • Mass Care • Restoration of critical utilities and infrastructure
Account for all members of the community	Ensure that community members are identified and accounted for. If there are areas of damage where rescue is still taking place, this will help provide an idea of missing community members. Work with cruise ship operators and other commercial companies that may have visitors to the island to determine numbers and location.
Provide for ongoing information	The PIO should determine a frequent information release schedule depending on the severity of the incident during this phase, especially if there are widespread rescue operations still taking place. That will assist with rumor control and help alleviate additional anxiety from infrequent updates.
Provision mental health assistance if possible	Work with medical professionals and clergy to provide mental health support if rescues or injuries/fatalities have been experienced. Although mental health needs will be high during recovery, the immediate needs will be acute
Determine restoration priorities	The restoration of utilities, transportation, and other services will need to be prioritized. In general, priorities should be set to do the greatest good for the greatest number of people with the resources available. Consider the following factors: <ul style="list-style-type: none"> • Items needed for first responder duties • Restoration of areas where people have been evacuated and can re-occupy • Ensuring utilities and supply to shelters or other mass care facilities • Ensuring supply lines are available for resources to arrive on the island
Plan for debris management	Debris management will likely require planning with public works and waste management to maintain a safe environment but will need to utilize limited resources that can also be tasked for restoration.
Confirm Disaster Declaration	The Assembly must vote to continue the disaster declaration within seven days of the original declaration

	Perform comprehensive damage assessment	A damage assessment should be again conducted with information from “windshield surveys” as well as more detailed information from utilities, building owners, and residents. This assessment should be assembled for the purposes of communicating to the state and FEMA the estimated damages and cost in order to trigger the provision of Public Assistance and Individual Assistance funding.
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Recovery Phase

	Continue to restore vital services	Restoration of services and damage repair will continue throughout the response phase. Typically, immediate needs will be taken care of at this point, and secondary priorities, or those priorities that need outside resources, will be repaired at this time.
	Restore access to evacuated areas if possible, or provide for temporary housing	If housing units in the community are damaged or uninhabitable for an extended period of time, provision for temporary housing should be conducted. In general, mass care sheltering should be used as a temporary measure only and more permanent and stable housing should be planned for. Utilize assistance from the State and FEMA, as well as voluntary organizations, to provision funding and resources. This may include working with commercial lodging establishments or property owners to provide for short-term leases.
	Support reopening of services and businesses	Depending on the extent of damage, the EOC should support business and industry to re-open as soon as practical. This allows for the economy to stabilize and a sense of order and normalcy to be restored. Of special importance is businesses such as retail, services including parks, recreation, and libraries, and schools.
	Develop project worksheets and documentation for funding	Project Worksheets are the FEMA instrument used to delineate work done for disaster response and recovery. These projects are used to restore facilities to pre-disaster conditions. Consider hiring temporary staff or assigning administrative/finance specialists to maintain and document the incident, working with other levels of government, to recoup costs borne by Wrangell.
	Provision for long-term recovery for citizens	A major incident that includes loss of life or major injury will require mental health, spiritual care, and other interventions for the long-term. Work with medical providers, clergy, and mental health practitioners to provide for assistance to residents.

Emergency Operations Center Annex

Introduction

An Emergency Operations Center (EOC) is a physical or virtual location from which leaders of a jurisdiction or organization coordinate information and resources to support on-scene operations. Per Federal Emergency Management Agency guidance, an EOC:

- Is a coordination structure to collect, analyze, and share information
- Supports resource needs and requests, including allocation and tracking
- Coordinates plans and determines current and future needs
- Provides coordination and policy direction

Effective EOCs:

- Help establish, maintain, and share situational awareness
- Facilitate long-term operations
- Improve continuity
- Provide ready access to essential information
- Simplify information analysis and verification
- Promotes resource identification and assignment

Often, there are two primary physical locations related to incident management: The Incident Command Post (ICP) and the EOC. The ICP is usually physically located at or near the incident scene and arranges for the command and control of tactical, on-scene resources while the EOC plays a supporting role.

The City and Borough of Wrangell is a small jurisdiction with a limited staff. When an emergency incident takes place, there is often an “all hands-on deck” approach with operational departments such as police, fire, public works, and utilities. At the same time, continuity of government services must generally continue despite the emergency. Therefore, a hybrid approach to the ICP and EOC will be utilized to allow for efficiency of staff and management. This annex will describe the organization and functions of this approach, which include a single integrated ICS structure and pre-identified positions within Borough staff to assume these roles.

Incident Command

The organization structure in Wrangell will ensure that field resources and EOC operations are adequately managed. It is imperative that both the operational and management side of an emergency must be assigned adequate resources in order to be successful. This ensures the safety of all incident personnel and residents, as well as the most efficient use of resources during a response. An effective incident management organization accomplishes these goals, but also overwhelmingly sets up the recovery and reimbursement process for shorter timeframes and increased success.

The Incident Commander is the position that directs all emergency operations and is ultimately responsible for the incident. This is often thought of as the individual directing field operations only. In a hybrid environment, the Incident Commander is responsible for the overall incident command, including field and management operations.

Authority to Activate the EOC

The following individuals have the authority to activate the EOC based on their assessment of incident conditions and potential impact. EOC activation may occur either in-person at the primary EOC facility or as a virtual/remote activation, depending on logistical needs, safety concerns, or the nature of the incident.

1. Borough Manager or Designee
2. Fire Chief or Designee
3. Police Chief or Designee

In the absence of the above personnel, other senior staff with designated authority may also activate the EOC as deemed necessary to ensure a timely and effective response. The mode of activation (in-person or virtual) should be communicated during the initial activation notification.

Guidelines for EOC Activation Levels

EOC activation is organized into three levels: **Level 1 (Full Activation)**, **Level 2 (Partial Activation)**, and **Level 3 (Monitoring/Minimal Activation)**. Each level aligns with the complexity and severity of an incident. The activation levels and triggers are intended as **guidelines** to assist in decision-making, but the Borough Manager or other authorized personnel may adjust activation levels as necessary.

The flexibility of in-person and virtual operations applies across all activation levels. The mode of activation whether traditional, in-person coordination at the primary EOC or virtual coordination via remote access is decided based on incident specifics, resource availability, and safety considerations.

Activation Levels and Decision Matrix

Level #	Name of Level	Scenario	Trigger Example
3	Monitoring/Minimal Activation	<ul style="list-style-type: none"> Minor incidents or events that require monitoring and situational awareness. Minimal EOC staffing. 	Weather Watch 
2	Partial Activation	<ul style="list-style-type: none"> Moderate incidents that require a number of coordination efforts. Does not require EOC to be fully staffed. 	Hazmat Incident 
1	Full Activation	<ul style="list-style-type: none"> Major incidents requiring full-scale EOC activation and interagency coordination. Requires full EOC staffing and ICS sections. 	Large Scale Earthquake 

Level 3: Monitoring/Minimal Activation

- **Scenario:** Minor incidents or events that require monitoring but are manageable within existing operational resources.
- Trigger Examples:
 - Minor flooding or localized power outages.
 - Weather watches or advisories with limited anticipated impact.
- Actions:
 - Minimal EOC staffing, primarily focused on monitoring and situational awareness.
 - Regular updates provided to key stakeholders, no public information release unless necessary.

Level 2: Partial Activation

- **Scenario:** Moderate incidents that require significant coordination across multiple departments or agencies but do not necessitate a full-scale EOC activation.
- Trigger Examples:
 - Severe weather warnings with potential infrastructure impacts.
 - Moderate flooding or a small-scale hazardous materials incident.
 - Civil disturbances that may require multi-departmental coordination.
- Actions:
 - Activation of cross-functional EOC teams, including operations, logistics, planning, and public information.
 - Regular briefings with EOC staff and partner agencies.
 - Potential activation of public information protocols to keep the community informed.

Level 1: Full Activation

- **Scenario:** Major incidents or disasters requiring full-scale EOC activation and comprehensive interagency coordination.
- **Trigger Examples:**
 - Catastrophic events like earthquakes, tsunamis, or widespread flooding.
 - Large-scale hazardous materials incidents or mass casualty events.
- **Actions:**
 - Full staffing of EOC roles and functions, including all ICS sections (Operations, Planning, Logistics, Finance/Admin).
 - Continuous updates with local, state, and federal partners.
 - Full-scale public information engagement, including media briefings and emergency notifications.

The decision to conduct virtual or in-person operations should take into account:

- The magnitude of the incident.
- The need for physical access to infrastructure (e.g., communication tools, map boards, ICS resources).
- Health and safety concerns (e.g., pandemics, hazardous conditions).

Activation Triggers

The EOC will be activated under the following circumstances:

- **Level 3 (Monitoring):** Localized incidents (e.g., minor weather impacts, limited utility outages).
- **Level 2 (Partial Activation):** Regional events requiring multi-department coordination (e.g., severe weather warnings with potential infrastructure impacts, moderate flooding or a small-scale hazardous materials incident).
- **Level 1 (Full Activation):** Large scale incidents (e.g., earthquakes, widespread infrastructure failure).

Operational Procedures

Step 1: Incident Assessment

- The Fire Chief or Borough Manager gathers initial incident details (e.g., scope, severity, and potential impacts) and proceeds with EOC activation—in-person or virtual.
 - **In-person Activation:** Initiate operations directly from the primary EOC or secondary EOC facilities.
 - **Virtual Activation:** Initiate operations using pre-established remote access tools, such as video conferencing platforms and communication tools (e.g., radios, satellite phones, and apps like Microsoft Teams).

- Considerations for virtual activation include:
 - Safety concerns preventing on-site operations (e.g., infrastructure damage, hazardous environments, public health emergencies).
 - Availability of remote-access communication systems.
 - Staff accessibility to remote access resources (home offices or alternate safe locations).

Step 2: Activation Notification

- Notify EOC staff and key stakeholders of the activation and specify the mode (virtual or in-person):
 - Include clear instructions on where to report (e.g., primary EOC or virtual platform link).
 - Provide any necessary access credentials or contact information for remote meeting tools.
- Deploy resources to establish the physical or virtual EOC.

Step 3: Conduct Initial Briefing

- The mode of activation influences briefing methods:
 - In-person: Conduct the briefing from the EOC room or designated command space.
 - Virtual: Schedule a real-time video conference or teleconference. Disseminate documents digitally (e.g., ICS forms, situation assessments) prior to the meeting.
- Share situational updates and confirm ICS role assignments. Ensure all team members have access to relevant communication tools, whether in-person or virtual.

Step 4: Manage Ongoing Operations

- Maintain situational awareness through regular updates and incident monitoring.
- The EOC Manager supervises adjustments to activation levels or resource allocation as conditions evolve.
- In-person and virtual teams must adhere to ICS communication protocols to maintain operational efficiency and consistency.

Step 5: Demobilization and Transition

- Scale down EOC operations as the incident stabilizes.
- The Planning Section Chief oversees documentation of all actions, and the EOC Manager ensures transition to recovery operations if applicable.
 - If virtual operations were used:
 - Ensure all ICS documentation is stored securely in the centralized database or system used.

- Conduct a post-incident review to identify technical challenges and operational successes for remote activations.
 - If in-person operations were used:
 - Ensure the physical EOC is returned to its standby readiness state.
- Conduct an After-Action Review (AAR).

Communication Protocols

Internal Communication:

- Use ICS structure for efficient communication between EOC staff, field teams, and leadership.

External Communication:

- Notify mutual aid partners, Borough leadership, and regional agencies of EOC activation.
- Disseminate public updates via the PIO using all available channels (e.g., social media, Nixle, radio).

Resource and Equipment Requirements

- The EOC must have access to the following:
 - Communication tools: radios, satellite phones, computers.
 - Office supplies: ICS forms, whiteboards, and documentation tools.
 - Backup power systems to ensure uninterrupted operations.

EOC Capacity and Requesting an outside IMT

The EOC is the primary method of managing incidents within Wrangell. Some incidents may far exceed the capabilities of the local EOC to manage and support the incident. In these cases, assistance can be requested from the State of Alaska to provide additional staffing or a full Incident Management Team. Such requests are routed through the State Emergency Operations Center.

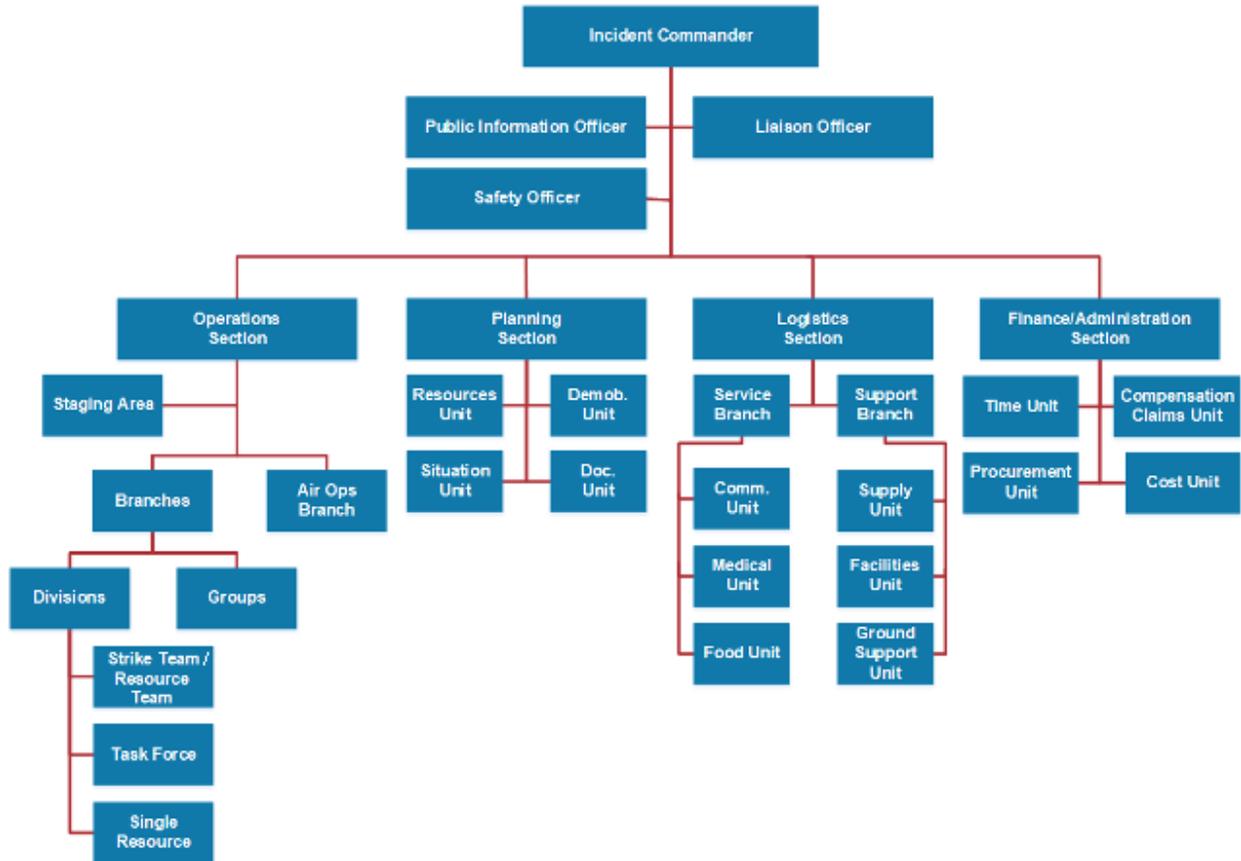
In these cases, Wrangell should expect the requirement of a local disaster declaration and managing the incident until the team is established. It is always better to request such resources early, as they can always be cancelled if the incident complexity doesn't increase as predicted. Wrangell must still be involved with incident management – request of an outside team does not eliminate responsibility of leadership to provide incident objectives and policies to the team.

EOC Locations

In general, the EOC is located at the Public Safety Building in the Fire Department training room. As a backup, the EOC can be placed at the Nolan Center, School, or City Hall.

EOC Organization

The Emergency Operations Center will be organized using an Incident Command System structure. A sample structure is illustrated below:



The above structure shows a significant number of additional units under each section. The ICS structure is modular, meaning that only those positions or sections that are needed for that particular section are activated. In Wrangell, it is likely that few of these positions will be filled beyond one or two people for each section, except for field responders that are part of the operations section.

EOC Position Crosswalk

Wrangell defines certain positions within government as having emergency duties, including staffing within the EOC. The following table shows the default positions mapped to EOC roles. This table does not preclude other positions or outside volunteers filling these roles.

Wrangell Position	EOC Role	Alternate Position
Borough Manager	EOC Manager	Borough Clerk
Borough Clerk	Deputy EOC Manager	
Borough Clerk	Public Information Officer	Marketing/Dev Coordinator

Economic Development Director	Assistant Public Information Officer	
LEPC Designated Representative	Liaison Officer	
Fire Chief	Operations Section Chief	
Capital Projects Director	Planning Section Chief	
Finance Director	Finance/Admin Section Chief	
Borough Controller	Logistics Section Chief	
Parks & Recreation Director	Mass Care Branch Director	Nolan Center Director
Library Director	Volunteer Manager	Parks & Rec Coordinator

EOC Staff Training

Members of the EOC should take the following minimum training:

- IS-100 Introduction to the Incident Command System
- IS-200 Basic ICS for Initial Response
- IS-700 Introduction to the National Incident Management System
- IS-800 National Response Framework, an introduction

This training is available online from the FEMA Emergency Management Institute Independent Study Program.

The following additional FEMA classroom training is recommended:

- ICS-300 – ICS for Intermediate and Expanding Incidents
- G-191 – EOC/ICS Interface
- Position Specific: Each EOC role has a position specific classroom delivery

Operational Planning Cycle

The incident action planning process and IAPs are central to managing incidents. The incident action planning process helps synchronize operations and ensure that they support incident objectives.

Personnel managing the incident develop an IAP for each operational period. The IAP is the vehicle by which leaders on an incident communicate their expectations and provide clear guidance to those managing the incident. The IAP:

- Informs incident personnel of the incident objectives for the operational period, the specific resources that will be applied, actions taken during the operational period to achieve the objectives, and other operational information (e.g., weather, constraints, limitations, etc.);
- Informs partners and EOC staff regarding the objectives and operational activities planned for the coming operational period;
- Often provides a schedule of the key meetings and briefings during the operational period.

The development of IAPs is a cyclical process, and personnel repeat the planning steps every operational period. The Operational Period Planning Cycle (Planning P) is a graphic depiction of this cycle. Personnel develop the IAP using the best information available at the time of the Planning Meeting. Personnel should not delay planning meetings in anticipation of future information.

In the Planning P, the leg of the “P” describes the initial stages of an incident, when personnel work to gain awareness of the situation and establish the organization for incident management.

The following are brief descriptions of the meetings and briefings that are repeated each operational cycle until the conclusion of the incident or event.

Objectives Development/Update: The IC/UC establishes the incident objectives for the initial operational period. After the initial operational period, the IC/UC reviews the incident objectives and may validate them, modify them, or develop new objectives.

Strategy Meeting/Command and General Staff Meeting: After developing or revising the incident objectives, the IC/UC typically meets with the Command and General Staff, and sometimes others, to discuss the incident objectives and provide direction.

Preparing for the Tactics Meeting: Once the approach to achieving or working toward achieving the incident objectives is determined, the Operations Section Chief and staff prepare for the Tactics Meeting by developing tactics and determining the resources that will be applied during the operational period.

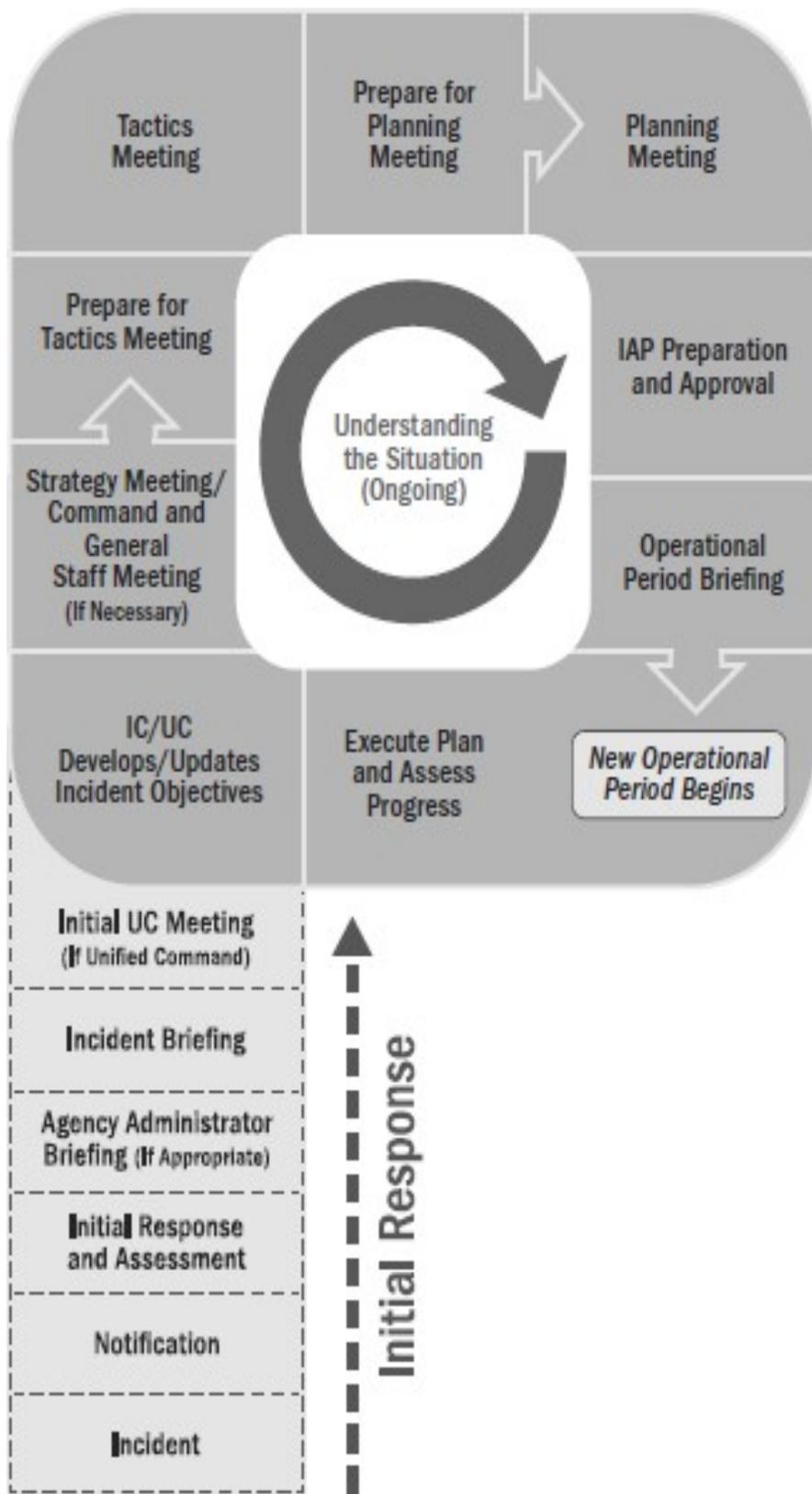
Tactics Meeting: In the Tactics Meeting, key players review the proposed tactics developed by the Operations Section and conduct planning for resource assignments. The OPS Section Chief leads the Tactics Meeting, and key participants include the LOG Section Chief, Safety Officer, a Planning representative and other invitees.

Preparing for the Planning Meeting: Following the Tactics Meeting, staff collaborate to identify support needs and assign specific resources to accomplish the plan.

Planning Meeting: The Planning Meeting serves as a final review and approval of operational plans and resource assignments developed during and after the Tactics Meeting. At the end of the Planning Meeting, Command and General Staff confirm that they can support the plan.

IAP Preparation and Approval: Based on concurrence from all elements at the end of the Planning Meeting, the Incident Commander or Unified Command approves the plan.

Operational Period Briefing: Each operational period starts with an Operational Period Briefing. Incident supervisory and tactical personnel receive the IAP during the briefing. Members of the Command and General Staff present the incident objectives, review the current situation, and share information related to communications or safety. Following the Briefing, supervisors brief their assigned personnel on their respective assignments.



Sample Schedule and Meetings

The daily tempo of the Emergency Operations Center is centered around the development of strategies and tactics for the next operational period. This includes planning actions, evaluating the availability of resources, mobilizing and demobilizing resources, and continuous documentation and administrative tasks.

Depending upon the operational period being used, the EOC schedule may vary. This sample schedule can be modified based on the needs of the incident:

07:30	EOC Opens
08:00	Operational/Shift Briefing
09:00	Situation Report Production
10:30	Tactics Meeting
11:30	Situation Report Published
13:00	Planning Meeting
15:00	IAP Components Due
17:00	Press Conference/Public Presentations
19:00	IAP Published
19:30	EOC Closes

Meetings, Attendees, Agenda, Position Tasked, Deliverables

Meeting	Attendees	Agenda	Deliverables
Operations Briefing/Shift Briefing	<p>All Command & General Staff</p> <p>All operational supervisors</p> <p>For small responses in Wrangell, it may be beneficial for all responders to attend. Consider transmitting via radio/teams for those away from the EOC</p>	<ul style="list-style-type: none"> - Current response actions and accomplishments - Review of incident objectives - Review IAP - Review tactical assignments - Weather and conditions briefing - Safety issues/message - Finance messages - Public Information messages - Cooperating agency questions/concerns - Incident Command comments 	Communicate Incident Action Plan to oncoming shift

Strategy or Command and General Staff Meeting	Command & General Staff Meeting	- Provides incident objectives from command and discusses	Provides objectives to inform the planning process
Tactics Meeting	Planning Section Chief Operations Section Chief Logistics Section Chief Safety Officer	- State objectives for the next operational period, provided by EOC Manager - Define primary and alternative strategies - Identify needed resources (ICS 215)	Primary and Alternate Strategies Draft Operational Planning Worksheet (ICS 21)

Incident Action Plan

The Incident Action Plan is the final deliverable of the incident planning process and serves to document the planned actions during an operational period. The plan communicates essential information to incident staff such as safety and communications information, documents tactical assignments, incident objectives, and other information. A written IAP is not required unless a hazardous materials incident is involved, but it is recommended to generate an IAP for all partial and full activations.

The planning section coordinates the production of the IAP with assistance from other sections. The components of the IAP are usually made up of established ICS forms and attachments, which are noted in the table below.

Order	ICS Form	Title	Required	Responsibility
1	200	Cover Sheet	Always	Planning
2	202	Incident Objectives	Always	Planning
3	205	Incident Radio Communications Plan	Optional	Logistics/Communications Unit
4	205A	Incident Telephone Communications Plan	Always	Planning
5	207	Incident Organization Chart	Always	Planning
6		Incident Map	Always	Planning
7	204	Assignment List	Always	Operations
9	206	Medial Plan	Always	Safety Officer
10	230	Meeting Schedule	Optional	Planning
11	208	Safety Message	Optional	Safety Officer

Landslide Annex

Purpose

This annex outlines the response, recovery, and preparedness actions for the City and Borough of Wrangell in the event of a landslide. It ensures coordinated efforts to protect life, property, and the environment while promoting community resilience and recovery.

Situation and Assumptions

1. Situation:
 - a. Landslides can occur in Wrangell due to heavy rainfall, rapidly melting snow, seismic activity, or human activities that destabilize slopes.
 - b. Hazards from landslides may extend horizontally beyond the width of the current slide, posing risks to infrastructure, dwellings, and transportation routes.
 - c. Wrangell's remote location may delay the arrival of outside resources needed for effective response.
2. Assumptions:
 - a. Initial assessments will determine the extent of the landslide, impacted areas, and the necessity for evacuation or rescue efforts.
 - b. Community awareness and timely reporting of hazards will facilitate a more effective response.

Immediate Response Actions

Establish Incident Command Structure	Utilize the Incident Command System (ICS) to coordinate resources effectively and maintain continuous situational awareness.
Area Impacted	Identify specific geographic areas affected by the landslide and assess immediate dangers, including potential vertical and lateral hazards.
Downslope Hazards	Identify specific geographic areas affected by the landslide and assess immediate downslope dangers.
Lateral Hazards	Assess areas adjacent to the main slide that may be at risk due to instability and evaluate the impact on surrounding infrastructure.
Rescue Operations	<ul style="list-style-type: none"> • Establish priorities for rescuing individuals trapped or injured due to the landslide. • Engage with utility providers to manage downed power lines and gas leaks. • If thermal imaging drones are available locally, deploy them to expedite efforts to locate trapped individuals. If not, coordinate with the State Emergency Operations Center (SEOC) to request deployment of the state geologist and necessary drone support.

	Scene Control	<p>Establish a command post to coordinate responders and maintain safety at the incident site. Designate hot, warm, and cold zones for scene management:</p> <ul style="list-style-type: none"> • Hot Zone: Area closest to the landslide with direct hazards; only trained personnel with appropriate protective equipment (PPE) allowed; responders must sign in and out for accountability. • Warm Zone: Area where personnel can support operations but are away from direct hazards; limited access with recommended PPE. • Cold Zone: Safe area for all personnel, including command and support staff, where logistics and coordination occur.
	Scene Mapping and Reference Points	<p>Prepare a scene mapping methodology that divides the incident area into sectors designated by cardinal directions (N, S, E, W). This will assist in establishing clear reference points for operational management. Designate access points using letters or numbers to facilitate efficient entry and exit for emergency responders.</p>

Response Phase

	Resource Coordination	<p>Engage engineering experts for geotechnical assessments and infrastructure evaluations. Monitor and request updated forecasts from the National Weather Service (NWS) to anticipate additional rainfall or adverse weather conditions.</p>
	Public Information Office (PIO)	<p>Activate the PIO to disseminate accurate information regarding the incident and address community inquiries.</p>
	Evacuation Procedures	<p>Implement phased evacuation procedures if necessary for residents in affected areas, ensuring access points are clear and designated routes are established.</p>
	Debris Clearance and Road Maintenance	<p>Mobilize heavy equipment required for debris removal and road clearing operations.</p>

Recovery Phase

	Post Incident Assessments	<p>Conduct thorough assessments to evaluate damage to properties, infrastructure, and the environment in collaboration with local, state, and federal agencies.</p>
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	Public Assistance Programs	Provide assistance to impacted individuals and communities, emphasizing available recovery programs, resources, and temporary housing options.
	Environmental Restoration	Implement measures for environmental restoration, including slope stabilization, water management, and habitat recovery efforts.
	Planning for Long-Term Resilience	Assess the effectiveness of the response and implement recommendations to reduce future risks associated with landslides, such as infrastructure improvements and community education.
	Documentation and Reporting	Maintain detailed records of expenses and response activities for potential reimbursement through federal and state assistance programs.

Mass Care and Sheltering Annex

Purpose

This annex is designed to establish an organization and procedures for the Wrangell that will provide mass shelter and feeding for evacuees or other displaced persons due to an emergency.

Situation and Assumptions

1. Situation
 - a. The area encompassing the Borough of Wrangell is subject to a number of disasters that could result in evacuations or displacement of residents from an affected area.
 - b. The number of people affected could range from very few to large numbers if a disaster affected a large portion of the Borough.
 - c. Facilities are available in the Borough to temporarily shelter and feed those persons evacuated or displaced by an emergency or disaster.
2. Assumptions
 - a. Affected persons will respond as directed by local government officials.
 - b. A large percentage of displaced persons will stay with friends or relatives.
 - c. All persons or groups who control or own potential shelters will cooperate and make their facilities available.
 - d. Wrangell may have to conduct such operations without outside assistance for the first forty-eight hours to perhaps days, or even weeks following a disaster.
 - e. Other outside assistance will be needed.

Types of Mass Care Facilities

Reception Centers: This concept is a facility that provides for an immediate need for evacuation or reunification with family members. This type of facility is often opened for a no-notice event where an immediate need for safety is required.

Information or Day Centers: An information center is a location for displaced residents to get information from the PIO, access services such as disaster assistance, and receive meals. This is similar to a shelter, but there is no overnight lodging provided.

Shelter: A shelter provides overnight lodging and may also provide many other services such as a Day Center.

Potential Mass Care Facilities

There are three primary areas that could be used for a day center, overnight shelter, or other mass care facilities. Each of these has specific advantages and disadvantages that should be considered by the EOC logistics section before activating.

Parks & Recreation Center

The Parks & Rec facility, inclusive of the old and new gym areas, has advantages of different spaces and equipment that could be used for recreation for children and others during an emergency. There are locker rooms for extended stays and some backup power available.

Due to the layout and nature of the facility, additional staff may be required for proper supervision. A kitchen is not available on site, and normal uses may have to be suspended if used during an emergency.

High School

Schools are generally good shelters as far as physical layout and availability of services such as kitchens, laundry, and showers. The school has some generator power and is a known gathering space for the community.

Safety of students and staff must be considered if the facility is used while school is in-session. In a general community-wide emergency or during the summer season where schools are closed, the school may be a good resource for sheltering. It is not advisable during the school year unless the shelter activities can be conducted in such a way that the normal activities are not disrupted.

Nolan Center

The Nolan Center has numerous advantages in terms of space and physical layout. The building has a capacity for a large number of people and has additional classrooms that could be used for children's areas or other services. A generator is available on-site to provide lighting and basic power. Additionally, a commercial kitchen is available for meal preparation.

During the tourist season, the center attracts visitors and generates revenue in this way, which could be curtailed if used for an extended emergency during these months. Additionally, the center does not have shower or sanitary facilities beyond restrooms.

Management of Mass Care Facilities

Mass Care and Sheltering are managed by the EOC. Mass Care facilities in Wrangell will be managed under the logistics section, typically as a branch within that section. While generally this may fall under operations, the operations section chief is dedicated to on the ground operations and a proper span of control would not be maintained if attempting both functions with available resources.

Other outside agencies, including volunteer agencies, are often associated with sheltering and mass care activities. These may include the American Red Cross, Salvation Army, and others. In general, these agencies rely on volunteers to conduct the on-the-ground mission. While volunteers are often highly trained, compassionate, and effective at these duties, their availability tends to be variable. Due to this, Wrangell should be prepared to train and activate internal staff

for the functions described in this annex, while still taking advantage of volunteers when possible.

For more information on the use of volunteers, see the volunteer annex that is part of this plan.

Sheltering requirements and pets

Wrangell shall make provisions for pets in the same way they plan for residents and visitors. By accommodating pets, this ensures that pet owners seek services and maintain safety from evacuated or dangerous areas, knowing that pets are also taken care of. Pets are sheltered adjacent to mass care facilities, or in a separate part of the facility. The pets annex should be consulted for additional information.

There is often confusion on the difference between service animals and pets. For the purposes of access to shelter and day center facilities, service animals are permitted entry, while pets should be sheltered separately. A service animal is any dog or miniature horse that is individually trained to do work or perform tasks for the benefit of an individual with a physical or mental disability. To determine if an animal is a service animal, the registration staff can ask the following questions:

1. Is the animal required because of a disability?
2. What work or task has the animal been trained to perform?

It is not permitted to ask for documentation or proof of the training or certification of the animal, nor is it permitted that a demonstration of the tasks be required. Any further questions or demands of documentation are unlawful.

Although various laws require service animals be able to access all public areas in the same manner others are permitted, the service animal can be removed if it is behaving in an unacceptable way or being disruptive. Examples of this type of behavior:

- Uncontrolled barking, growling at others, jumping on other people
- The inability for the individual/handler to control the dog via leash, harness, or voice control
- The animal not being housebroken

It is recommended that a separate space be available for service animals and handlers if others in the facility are allergic or sensitive to animals. This should be utilized only if requested (e.g. someone at a shelter has a dog allergy) and should be an accommodation for the service animal, not seen as isolating someone with a disability away from others.

Non-Discrimination

Alaska statute and Federal regulations require non-discrimination in the provision of services assisted by FEMA or as a political subdivision of the State of Alaska. This prevents discrimination based on a number of protected classifications found in statute. It is essential that

all persons be treated equally, and in a respectful and helpful manner, when utilizing any service outlined in this plan.

In compliance with regulation, Wrangell will not prevent any person from accessing mass care or other services based on protected classes. Additionally, residency and other requirements will not be required when provisioning services. Under this plan, the least amount of demographic information possible will be collected to avoid the appearance of discrimination, and all employees and volunteers will be trained on these provisions.

If there is concern about specific individuals or information volunteered, such as being required to register with authorities, those specific cases should be referred to the EOC or Police Department for guidance.

Documentation

Mass Care operations will keep records on the following during operation, and will turn records into the planning section for permanent storage:

- Shelters used, including dates and times of operations and locations
- Number of visitors and overnight stays
- Number of meals served
- Volunteer names and hours
- Significant events that occurred while shelter was open

Forms used include:

- Resident sign-in/sign-out
- Visitor sign-in/sign-out
- Daily shelter log

Day Center Checklist

	Task	Description
	Perform Walk-Through	Prepare the facility by performing a walk-through and establishing the appropriate areas for sign-in, gathering, provision of services, restrooms and/or showers, or other necessary areas.
	Determine Services Offered	<p>At a minimum, the day center concept provides a safe place for residents that may be displaced from home or work to assemble and obtain information and services. The day center can provide any or all of the following services:</p> <ul style="list-style-type: none"> • General comfortable and safe space for adults and for children. If possible, a separate space for children to play or participate in activities should be provided. • Information from the incident can be provided. This could take the form of notices on a bulletin board, or scheduled briefings from the incident PIO or other staff. • Snack foods and beverages • Restroom and/or shower facilities • Assistance services provided by agencies like the Salvation Army or American Red Cross, or services provided by government agencies such as the State or FEMA for immediate needs
	Identify Staffing	<p>In general, staffing for a day center should correspond with the services offered. A minimum staffing of two should be required at all times. If providing food, childcare, or if the facility is larger with multiple areas, consider adding additional staff and volunteers. Duties include:</p> <ul style="list-style-type: none"> • Assisting people with sign-in and answering questions upon entry • Provide for general cleaning and upkeep of the facility throughout the day • Providing snacks, children's supplies, or other items throughout the day to visitors • Providing for appropriate supervision in the facility, including the main gathering area and children's area • Ensuring safety of visitors • Minor custodial duties
	Ongoing Operations	Ongoing day center operations are generally minimal, consisting of ensuring a safe and healthy environment where large numbers of visitors congregate. As the center continues to operate, ensure:

		<ul style="list-style-type: none">• Sign in sheets and daily logs are kept and turned in to the EOC• Janitorial duties and general cleanliness is maintained in association with the property owner• Appropriate supplies are re-ordered with the EOC as they are used
	Center closeout	<p>The EOC will make the decision to close the day center. Upon closing, ensure the following steps are taken:</p> <ul style="list-style-type: none">• Staff and volunteers are debriefed, and information on areas for improvement and successes are captured for future improvement• All documentation is complete and turned into the EOC• The facility is cleaned and returned to the condition required by the property owner• Equipment is returned to storage or the proper location

Overnight Shelter Checklist

This checklist provides for high level items that must be completed. It is recommended to utilize guidance contained in the Shelter Field Guide, FEMA publication P-785 for specific and detailed actions.

	Task	Description
	Perform Walk-Through	Prepare the facility by performing a walk-through and establishing the appropriate areas for parking, registration, dormitory, children, and pets.
	Determine services offered	Overnight shelters typically provide for basic services including dormitory arrangements, shower or bathing facilities, child and family areas, and food service. The extent of the facility will determine staffing. In particular, define food service: feeding packaged items and snacks throughout the day requires little support, but the preparation of fresh meals require additional staff with the proper training and licenses. If the facilities or staff are not available, local restaurants or other food service businesses can prepare food off-site for transport to the shelter.
	Identify Staffing	<p>Shelters will generally operate 24/7 for a period of time. Personnel consisting of Borough staff, volunteers affiliated with various organizations, unaffiliated volunteers and others will typically provide for staffing support. Generally, at all times the following staff will be required:</p> <ul style="list-style-type: none"> • Shelter Manager or Supervisor • Registration Staff • Dormitory Staff • Logistics/Helpers <p>During day hours, a minimum of four staff is recommended. During the overnight shift, staffing can reduce to two. During all times, staff of each gender should be available.</p> <p>If the shelter is staffing more than twenty persons, a minimum of six during the day and three at night should be maintained.</p>
	Determine and order Resources	<p>The supplies and equipment needed for an overnight shelter may vary but consider these common supplies. They may be pre-staged or may have to be ordered:</p> <ul style="list-style-type: none"> • Shelter forms and office supplies • Cleaning and sanitation supplies • Communication equipment (phones or radios) • Cots, including accessible/universal, children, and bariatric • Blankets and Pillows • Towels

		<ul style="list-style-type: none"> • First aid/medical supplies • Personal hygiene supplies or comfort kits • Snack foods and drinks • Entertainment items such as board games, activity books for children, drawing paper and markers • Provisions for wi-fi for residents if possible
	Operate Registration	<p>Register each resident with the following information:</p> <ul style="list-style-type: none"> • Family Name • Names of all family members • Contact phone if available <p>Check with residents to determine if any immediate medical needs are necessary. If so, refer to EMS, the Hospital, or other health care staff as directed.</p> <p>In general, federal regulations affect the provision of services in a disaster. Among these provisions is language forbidding discrimination. All persons are welcome at overnight sheltering and are not required to provide identifying documents or other information to gain access to services. If residents are required to register with local authorities (e.g. people on parole) then the PD should be contacted for guidance on the appropriate actions to take. Segregated dormitory areas or other arrangements may be required.</p>
	Overnight dormitory management	In general, separate facilities should be established for families, single women, or single men. Distribute supplies for hygiene and other supplies such as bedding and pillows as necessary.
	Feeding	Meals, snacks, and beverages should be provided. In general, attempt to have water and snacks (such as packaged items) available throughout the day and evening. Announce and post mealtimes for breakfast, lunch, and dinner in advance. These should be prepared on-site by staff or catered by an outside source.
	Ongoing maintenance and cleaning	<p>Your logistics/helper staff will be critical in keeping up with ongoing cleaning and maintenance services. During the shelter operation, be sure that janitorial services are provided to the extent resources are available. At a minimum, ensure waste and trash disposal are conducted regularly.</p> <p>The facility where the shelter is located may have existing janitorial staff or contract support. Work with the property owner to determine responsibility between the facility and the shelter operations.</p> <p>Special consideration for cleaning and maintenance should be given to kitchen and showering facilities. Ensure</p>

		appropriate materials, chemicals, and processes are used in these areas.
	Ongoing operations	Ensure documentation is kept updated about shelter residents entering and leaving the shelter, as well as daily shelter logs that are provided to the EOC. Each day, it is advised to have a meeting with shelter residents to provide updates to shelter schedule and any changes that may occur. Coordinate with the incident PIO to potentially have them available at these meetings to provide incident information.
	Continual Assessment	Each day, assess shelter population, staffing, and supply needs. The number of residents will generally peak at the beginning of the incident and will taper off as residents are able to return to their homes or make other arrangements. Staffing and volunteer needs should be reduced appropriately.
	Closing	The EOC will make the decision to close an overnight shelter. Upon closing, ensure the following steps are taken: <ul style="list-style-type: none"> • Shelter staff and volunteers are debriefed, and information on areas for improvement and successes are captured for future improvement • All documentation is complete and turned into the EOC • The facility is cleaned and returned to the condition required by the property owner • Equipment is returned to storage or the proper location • Used supplies that are staged for sheltering are replaced

Pets Annex

Purpose

This annex is designed to establish procedures for domestic animals when mass care operations are in effect. The annex is intended to comply with provisions of the amended Stafford Act and the Americans with Disabilities Act.

Situation and Assumptions

1. Situation
 - a. Domestic animals are present throughout the community, and their care and well-being are important to residents.
 - b. It is essential to plan for domestic animals during any emergency situation.
 - c. The area encompassing the Borough of Wrangell is subject to a number of disasters that could result in evacuations or displacement of residents from an affected area.
 - d. Pet shelter operations are not different from mass care operations for residents and visitors.
 - e. Wrangell does not have a staffed municipal animal shelter or extensive animal control program.
2. Assumptions
 - a. Domestic animals must be accommodated; by providing mass care planning that accounts for pets, human lives will be saved.
 - b. Pet owners will generally be able to provision the appropriate supplies and food for their pets during an emergency.
 - c. In some cases, the immediacy of an evacuation or inability to access the home may lead to pets and owners arriving at a mass care facility without supplies or food.
 - d. Non-domestic pets, such as livestock, will be cared for by their owners and are not considered in this annex.
 - e. Nationally, more than 60% of households own at least one pet. We will assume 60% of evacuees will have a pet that needs some type of care.

General guidelines for Pet Sheltering

- 1) Pets will, in all but the most exception circumstances, be sheltered adjacent to their owners. This means that pet sheltering must be considered for identification of all shelter locations.
- 2) In order to accommodate all persons in mass care facilities, pets will be kept separate from the general population. This is to ensure that persons with allergies or other medical needs that contraindicate contact with animals are still able to take advantage of mass care services. Service animals must be allowed in the general area.
- 3) Pet owners are responsible for the care of their animals. Duties such as feeding, walking, and other care should be restricted to pet owners or an appropriate veterinarian. In extreme cases, such as when the pet owner is separated due to medical care, basic care can be rendered if necessary. This is to avoid liability for any person or for Wrangell.

- 4) Each pet shelter will provide a designated area for pets. This should be, at a minimum, a separate room. It is advised that a separate outdoor space be provisioned if possible. Examples can include outbuildings, sheds/storage buildings, trailers, portable offices/buildings, or similar. Any separate area used must have sufficient heating, lighting, and space that is appropriate for the use.
- 5) Pet owners will be required to have their pets in an appropriate carrier or cage. If outside, they will be on a leash.
- 6) Pets will be documented with the family when registering for shelter attendance or signing in for other mass care services.

Service Animals

A service animal is any dog or miniature horse that is individually trained to do work or perform tasks for the benefit of an individual with a physical or mental disability. These animals are not considered pets for the purposes of this annex. Service animal information should be referenced in the Mass Care Annex.

Disruptive or Aggressive Animals

Animals in a sheltering situation which are unduly aggressive, which attempt to or bite others, or may be disruptive should be referred to the Police Department.

Sick or Injured Animals

Animals which appear sick should be separated from others, if possible. Consider contacting a veterinarian for additional guidance. Note that contracting for services with a vet may result in cost to Wrangell, therefore, this should only be done after consulting with the EOC and receiving approval.

Determining a Pet Shelter Area

Look for the following features of the pet shelter area:

- Sufficient room for pet shelter workers, pet owners, and pets
- Power, lighting, and heat is adequate for pets and workers
- A supply of fresh water
- Flooring that is resistant to damage and can be effectively cleaned
- A space for registration and documentation
- Restrooms for pet owners and staff (if not available in an immediate adjacent facility)

Pet Sheltering Checklist

	Task	Description
	Set up pet area	Prepare the facility pet area. This should be separate from the main area occupied by mass care users, and if possible, isolated from the main area audibly and visually. Consider

		setting up any existing supplies, trash cans, sheeting, or other protective materials if used.
	Deliver supplies (if applicable)	Pet owners should generally bring their own food, supplies, and cages to the pet shelter. Due to a no-notice evacuation or other extenuating event, these supplies may have to be provided. These can be set aside for this purpose, or acquired on-demand from local vendors.
	Begin Documentation	Pet shelter staff should sign in on the ICS 211 form or equivalent. This can be documented on a separate form for the pet shelter or the primary mass care facility if co-located.
	Sign-In pets and owners	A pet sign-in form is available for use, or a standard check-in form can be utilized. Be sure to record the pet name and description and contact information for the owner. If possible, consider taking a photo of animal(s) with their owner.
	Assign pet area	If possible, separate the dog and cat area. Ensure that exits are not blocked and sufficient space for emergency egress exists.
	Maintain pet shelter	During pet shelter operations, staff will be required to monitor for any issues with pets and ensure the area is kept as clean and sanitary as possible. Staff will: <ul style="list-style-type: none"> • Maintain pet area and change layout as necessary • Refill water dishes and clean up spills of food, water, and other items • Maintain accountability of pets and owners when entering or leaving the pet shelter area • Notify owners to attend to or remove pets that are in need of care or are being disruptive • Notify the EOC of any issues related to operation of the pet shelter
	Demobilize pet shelter	As the mass care facilities demobilize, the pet shelter can generally demobilize with the last overnight shelter or day center closing. To demobilize: <ul style="list-style-type: none"> • Return all supplies used to the proper location • Remove any protective supplies used • Clean the area as agreed with the building owner • Turn in all documentation to the EOC planning section

Public Information Annex

Overview

The City and Borough of Wrangell (Wrangell) is responsible for public information on an on-going basis as a result of normal municipal programs and activities. It is recognized that multiple departments provide public outreach and messaging on a frequent basis, and this is the baseline of public communications to citizens and visitors. Emergency information and warning becomes a natural extension of normal operations, but with a higher degree of timeliness and severity required.

During normal operations, all departments and functions should consider utilizing the same sources and methods as during emergency events. This allows for the public to become familiar with the sources to receive legitimate information, who will likely continue to check these sources for official information.

Accurate and timely public information is necessary to keep the public informed, but also provides a positive image of the emergency response and the current situation. A lack of, or incomplete information, can cause doubt among members of the public as to the accuracy of the information. Therefore, the Public Information Officer (PIO) should be activated for any level of emergency response, and the importance of the function cannot be understated.

The Public Information Section

The Public Information Officer is the lead of the Public Information section. In the Incident Command System (ICS) structure, the PIO is located under the Incident Commander as part of the Command Staff. Although not usually shown on ICS organization charts, the PIO may have several assistant PIOs or depending on the severity of the incident.

Public Information Officer Qualification

It is advisable that the position(s) responsible for public information during normal operations be responsible for staffing the section during an emergency. All PIOs should have the following training at a minimum. This training is available online from the FEMA Independent Study Program.

- IS-29 Public Information Officer Awareness
- IS-100 Introduction to the Incident Command System
- IS-200 Basic ICS for Initial Response
- IS-700 National Incident Management System, An Introduction
- IS-800 National Response Framework, An Introduction

It is recommended that at least the lead PIO receive the following additional classroom training:

- ICS-300 Intermediate ICS for Expanding Incidents
- E/L-105 Public Information Basics

- E/L 388 Advanced Public Information Officer

Media Sources

The following media sources, at a minimum, should be utilized to disseminate incident information:

- Wrangell Sentinel Newspaper
- KSTK Radio Station
- Official Wrangell social media accounts

In addition to traditional and social media, the section should consider contingencies for unusual circumstances. This can include incidents that take place outside of areas with internet or mobile connectivity as well as widespread technology outages. In addition, some incidents may call for more one-on-one interaction. Consider alternatives such as:

- Notices posted in the community or at designated location
- Live radio/Livestream broadcasts
- Town Hall meetings
- Facilitated open house

Media Representatives and Spokesperson

In general terms, the PIO is the conduit from the media to the response and is responsible for fulfilling the needs of the media. This may include answering questions, providing photograph(s) and/or access to the incident site, technology support, and other items. While the PIO can speak for the incident, in general terms, it is usually preferable that the Borough Manager and/or Incident Commander be the primary spokesperson, in that order. These positions are responsible for Borough operations in normal operations, and they will be a familiar and trusted voice to the public.

Messaging Approval

All messages require approval from the EOC Manager or Incident Commander. Determine the appropriate method (hard copy, e-mail, etc.) to submit draft messages and receive approval. When working with these individuals, establish a mutually agreed upon time frame that messages must be approved. This should be based on the release schedule determined by the PIO and any appropriate media deadlines (scheduled news broadcasts or similar) that are in effect.

Social media and other technologies may require more timely messaging or response to discussions to control rumors or other misinformation. Discuss these expectations with the EOC manager during mobilization of the section and agree on the proper protocol for these types of issues. Generally, it is expected that the PIO is able to respond to comments and questions using the general information released without specific approval. The latitude to do so may vary from incident to incident depending on circumstances. Such guidelines should be documented on the activity log or elsewhere.

Use of Mass Notification Systems

Mass Notification Systems are an invaluable tool to ensure that a message is rapidly disseminated in emergency situations. Wrangell has two systems available for emergency uses: Nixle and the Emergency Alert System (EAS).

Nixle is an “opt-in” system that can disseminate text messages, phone calls, e-mails, and other methods of communication. Anyone wishing to receive messages must register their phone number or other information. Messages are then manually sent by authorized Borough officials.

The Emergency Alert System uses television and radio broadcasts to disseminate messages. These messages must meet more stringent criteria than using an opt-in system and generally involve severe weather warnings or immediate threats to life and health. An authorized entity transmits the message, which is then automatically broadcast over the air. Currently, radio station KSTK is the only broadcaster in Wrangell that would disseminate EAS messages. It may be more effective to maintain a connection with KSTK staff to broadcast necessary information over the air as part of their normal operations than to rely on the EAS system. See the Wrangell EAS plan for additional information.

In general, the Nixle system should be utilized for emergency and immediate information and warning. The information disseminated should be carefully planned: A system that constantly alerts for a wide variety of messaging will quickly join other notifications that are received by most mobile phone users and run the risk of being ignored. On the other end of the spectrum is a system that is underused: this will cause a reduction in sign-ups and have a lower perceived value for the public.

In general terms, the Nixle system should be used for messages that impact the community and are of a timely nature. This will ensure that during emergency situations, messages are read and acted upon. Some examples of proper use of the system can include:

- Severe weather alerts or the affects of the same, such as dangerous road conditions or power outage information
- Police activity that may require public action or assistance, such as requests to stay away from certain areas or missing persons
- General Borough announcements that have an urgent/timely requirement such as reminders to clear snow from boats in harbor or unexpected road closures

The Nixle system should not be used for routine messaging, which should instead utilize social media, radio announcements, and/or newspaper publication. Some examples could include:

- Routine meeting reminders or announcements
- Community deadlines (e.g. property tax payments, candidacy declarations)
- Scheduled utility work

The following officials are authorized to send messages from the Nixle system. If the EOC is activated, the approval will be obtained as outlined in this plan and annex:

- Borough Manager or designee
- Borough Clerk or designee

Contingent Information Distribution

In case of widespread technology outages, regular services such as Nixle may not be available, as they require connection to the greater internet, and individual mobile devices require an internet or mobile connection as well. Public Information Officers should plan for emergency methods of disseminating information. Consider the following:

KSTK Radio

In most cases, KSTK can still broadcast local content without an off-island connection. This assumes that power at the studio and broadcast facilities are still available. Work with radio staff to determine the best method and schedule for information dissemination to the public. This could include a staff member at the station as a conduit between the EOC and the public, or some similar schedule where updated information is provided.

If KSTK facilities are damaged, Coast Alaska has emergency broadcasting equipment available. This setup has radio equipment that can broadcast at a lower power from a vehicle or other small facility. This equipment would need to be transported to the island if needed.

Written Notices

Written updates can be provided at established locations throughout the community. Consider posting notices at specific areas such as shelters or mass care facilities, schools, businesses, and other locations where people are likely to congregate and that are accessible. Existing locations can be used, but it may be advisable to establish A-frame signs, corkboards, or other similar temporary structures to post notices and important information.

If this type of information dissemination is required during tourist season, consider locations where visitors are likely to congregate.

Public Information Checklist

Action Item	Description
Begin Documentation	Start an ICS 211 form or similar log for the incident
Release holding message	Release an initial holding or alert message to the community to communicate first information and set expectation for further messaging
Obtain incident briefing	Obtain a briefing from the IC and gather detailed incident information
Update holding message	Update the initial holding message if necessary
Obtain information assistance if required and available	Order additional resources if available and necessary for the incident
Determine release schedule and media events	Release schedules and media events should be set and modified as the incident progresses
Coordinate media needs with spokesperson and IC	Communicate with officials on current and potential future media/information issues
Release updates per schedule	Maintain release schedule and adjust as needed
Stay updated with incident developments	Visit the incident scene and remain in contact with other members of the team regarding incident status
Plan for contingent information needs	Incident within an incident and other events may require special pre-planning
Maintain documentation including after action information	Continuously update documentation throughout the incident
Plan for and release recovery messaging	Provide recovery messaging and information transition to regular information operations
Compile incident documentation for incident close out	Submit incident documentation and participate in the after-action process

Begin Documentation

Documentation should begin as soon as the PIO is activated. Incident documentation should include:

- Sign-in sheets to the Emergency Operations Center
- ICS 214 Activity Log
- Release log

Initially sign in to the EOC on an ICS 211 or similar sign in sheet. Then begin your ICS 214 activity log, which should be maintained throughout the incident. On the 214 form, note any significant events, releases, or other actions with the time that it occurred.

In addition to events on the 214, the PIO should begin documenting all releases in an appropriate way. This may include saving pdf documents of releases as they were sent out, social media posts, bulletin board postings, or other communication with the public. If possible, capture comments or other discussions attached to social media posts. It is recommended these posts are saved as pdf documents for ease of archiving, but can include screenshots, printed records, or any other appropriate format as determined for each incident. All documentation substantiates information and actions that may be required for subsequent after-action evaluation, audit, or legal proceedings.

Release Holding Message

As soon as practical, holding messages should be issued to the public. This ensures that the public is informed about the emergency and establishes credibility as to the reputable source of information.

There are examples of holding or initial alert messages located in the sample messages in this annex. A holding message provides basic information and sets the stage for following updates. Some examples include:

- “As the situation evolves, what we know right now is...”
- “Please avoid the area of XXX and YYY as first responders work to assess the emergency. Further updates will be available XXX”
- “You can check back here for updates or visit XXX for additional information”

Consider issuing holding messages to internal audiences as well as the public. This is especially critical for audiences that may interact with the public or receive public inquiries. It is recommended to also distribute releases to elected officials.

Obtain Incident Briefing

An initial briefing should be obtained as soon as practical. This briefing may be obtained by referencing the ICS 201, Incident Briefing form that may be completed by the on-scene incident commander or the EOC. This form is not always used, and it’s more likely that this briefing will be a verbal report. During the briefing, obtain the following information:

- Event initiation and initial events: What happened? What was the initial response?
- Status and outlook: Is the incident stable, improving, or getting worse? What is the timeline for stabilization? Will more resources, especially those from off-island, be needed?
- Who is the Incident Commander? Will that be changing soon? Will other agencies become involved, and will there be a potential to transition to Unified Command?

- Have additional response resources been ordered? From where? What is the ETA?
- Is the EOC being stood up?
- What are the current messaging needs? What information needs to go to the public in the short term?

Update Holding Message

After obtaining an initial briefing, update the holding message with any information. This step may not always need to occur but is advisable if there is additional initial information to share – especially as it relates to life safety issues or incidents that are impacting a large portion of the population.

It may be prudent to release updates to messages even when there are no updates to share. Depending on the scale of the incident, rumors may circulate faster than the PIO section is able to keep up. If there are active search and rescue or other types of field operations in place, consider updating the message every 30 or 60 minutes with an update that these operations are still in progress, and further information will be released when available.

Order additional resources

Based on the incident, estimate the needs for public information and determine the resources that may be required. Most important is generally additional personnel as PIO assistants to provide to the PIO. It is recognized that there may not always be trained and/or credentialed PIOs to allow for a complete secondary backup, however, other types of assistance are often needed. Consider obtaining additional personnel if PIO assistance is needed at the media scene, if public events are scheduled, or other tasks require work outside of the EOC or office. If the incident includes infrastructure disruption that may limit dissemination of information via Nixle or social media (such as an internet/phone outage), consider obtaining assistance early on to support posting on bulletin boards, answer phones, or other lower-tech dissemination methods.

In addition to personnel, consider any other resources that may need to be obtained, such as printing/posters, projectors and technology, signage, or other supplies and equipment.

Determine release schedule and media events

The release schedule for updates should be communicated to KSTK, the Sentinel, or other media outlets. Determine the initial schedule for the frequency of releases, such as every 4, 8, or 12 hours. This interval can also be published in social media posts or other announcements to set expectations of the public.

At the same time, decide for any town halls, briefings, press conferences, or other events that require pre-planning and notice to the media or other audiences.

As the incident progresses, it is recognized that the interval for releases may change. Initially information may be updated every hour or few hours. As we progress towards a stable incident and to recovery, the interval may shorten to daily or as-needed.

Coordinate with spokesperson and IC

The PIO should stay in touch with the IC and incident spokesperson on media needs. These individuals may be able to predict incident events that have media implications (such as injuries or fatalities) or may request specific safety information be disseminated. The PIO should connect during the incident with both individuals at least once per day, more often during the initial response.

Release updates per schedule

Ensure that subsequent releases are disseminated on the schedule previously established. Be sure to draft releases and submit for approval, allowing time for review and approval by the Incident Commander or EOC Manager before the publication deadline.

Stay updated with incident status

It is vital to stay updated with developments and status of the incident. This will allow to plan for messaging and get ahead of any information needs. Some items that may be useful:

- Type of incident
 - What are the hazards associated with the incident (Hazardous materials, biological agents, explosives, environmental, weather, etc.)?
- Scope of incident
 - How many people are affected now, and how many people will potentially be affected? Do we have any information on special populations that may be affected, such as those with functional and access (FAN) needs, English-as-a-second language (ESL), limited proficiency in English, socio-economic factors, etc.?
 - How many are at the scene that are sick or injured? What is the status of their treatment (treatment on-scene, transferred to hospitals, other?)
- Status of incident
 - Do we know the status currently, or do we have an idea of the current level of stability? In other words, is the situation stable, or is it getting worse or getting better?
 - What phase of response are we in? Are we still responding to the incident, is the incident stable, or is the main phase over and we are working through recovery issues?
 - Estimated duration of the response: hours, days, weeks, etc.
- Risk Factors
 - What risk factors are present that can affect the response? This could include access to scene, materials involved, resource availability, or any other aggravating factor that is pertinent to the response.
- Other identified needs
 - Number of visitors/transient population affected that require special information considerations

Plan for contingent information needs

As an emergency incident occurs, it is likely that there may be unexpected events or other circumstances that occur throughout the response and recovery phase. These are commonly referred to as an incident within an incident and may include the injury or death of a responder, loss of a critical community resource or historically/culturally important site, or many other items.

When working with field responders, the incident outlook may indicate some potential events that could occur. It is advisable to begin planning early for any type of incident or contingency. Draft releases or bullet points on how to respond to these events to ensure that information is ready ahead of time to control rumors and be transparent to the public.

Maintain Documentation

Activity logs (ICS 214), copies of releases, and other documentation should be maintained throughout the incident. It is easier to keep documentation up than to try and re-create or “catch up” near the end of the incident. Throughout the incident, maintain documents in hard copy or electronic format until the planning section requests the documentation for the permanent incident file. Retain a copy of any documentation desired, especially activity logs, and forward the originals to the planning section.

Some examples of documentation generated by the PIO section that should be retained include:

- All messaging and public service announcements
- Screenshots of social media posts and comments if possible
- Logs including activity log and contact log (if used)
- Media coverage: website articles, newspaper articles, transcripts of audio stories, etc
- Agenda and sign in sheets for public meetings
- Briefing notes for incident spokesperson/IC
- Copies of correspondence to/from the incident
- Videos and Photos of the incident

The PIO section should keep an additional log of items to be considered during the after-action process. This can include notes on items that worked well or needed improvement, supplies or equipment needed, training to assist in the next event, or any other item that can be noted and acted on during the after-action report process.

Plan for and release recovery messaging

When the incident enters into the recovery phase, begin releasing recovery messaging such as safety announcements, debris management issues, availability of assistance programs, and similar. Be sure to adjust the release schedule if not previously done so to reflect the less timely nature of this phase of the response.

Consider releasing thank you accolades and other recognition of first responders, residents, volunteers, and others that contributed to the response.

Incident Close Out

At the conclusion of the incident, public information should message that EOC and/or incident operations are being discontinued. If applicable, highlight sources for continued recovery information or assistance options.

The PIO section should participate in the after-action process for the incident using the notes that have been assembled throughout the incident.

Sample Messaging

Introduction

Effective communication is critical during any emergency response. The sample message templates provided in this Joint Information System Plan are designed to ensure timely, clear, and consistent communication with the public during various types of emergencies. This section outlines best practices for utilizing these sample messages to maximize their effectiveness.

Best Practices

1. Timeliness

- Issue messages as quickly as possible after verifying the information. Prompt communication can save lives and reduce confusion.

2. Clarity

- Use clear and concise language. Avoid technical jargon or abbreviations that may not be understood by the general public.
- Ensure that the instructions are simple and actionable.

3. Consistency

- Maintain consistency in the messaging across all platforms (e.g., social media, press releases, public address systems).
- Ensure that all information disseminated is uniform to prevent misinformation.

4. Audience Awareness

- Consider the specific needs of different segments of the population, such as non-English speakers, people with disabilities, and the elderly.
- Tailor messages to address these needs appropriately, using available resources such as translation services and accessible formats.

5. Verification

- Confirm the accuracy of the information before dissemination. Misinformation can lead to unnecessary panic and confusion.
- Work closely with other agencies and departments to ensure that the information is accurate and up to date.

6. Updates

- Provide regular updates to keep the public informed of new developments and changing conditions.
- Indicate the time of the last update to ensure the public knows how current the information is.

7. Multi-Platform Dissemination

- Utilize various communication platforms, including social media, websites, local news channels, radio, and emergency alert systems, to reach the widest audience possible.
- Ensure that messages are synchronized across all platforms.

8. Engagement

- Encourage the public to follow official channels for the most reliable information.
- Be responsive to public inquiries and provide clear guidance on where to find additional information or assistance.

9. Training

- Regularly train all PIOs and relevant staff on how to use the template messages effectively.
- Conduct drills and simulations to practice real-time use of the templates and improve response times and coordination.

10. Feedback

- After an incident, review the communication process and gather feedback from the public and other stakeholders.
- Use this feedback to improve future messaging and update templates as necessary.

Using the Sample Message Templates

1. Identify the Emergency Type

- Determine the nature of the emergency (e.g., earthquake, wildfire, flood) to select the appropriate template.

2. Fill in Specific Details

- Insert specific information such as the location, evacuation routes, shelter locations, and emergency contact numbers.
- Customize the messages to reflect the current situation accurately.

3. Coordinate with Relevant Authorities

- Work with emergency responders, local authorities, and other relevant organizations to ensure the message content is accurate and coordinated.

4. Issue the Message

- Disseminate the message through all available channels.
- Ensure the message reaches all affected areas and populations.

5. Monitor and Update

- Continuously monitor the situation and provide updates as needed.
- Correct any misinformation quickly and clearly.

Avalanche and/or Landslide

Initial Alert Message

- **Subject:** Immediate Alert: [Avalanche/Landslide] in [Location]
 - **Message:**
 - Attention residents of [Location]:
 - An [avalanche/landslide] has occurred in the area of [specific location].
 - Immediate evacuation is advised for those in the affected area.
 - Follow all instructions from emergency personnel.
 - Monitor KSTK and official social media channels for updates.
 - Stay safe and avoid the area to allow emergency responders to work efficiently.
-

Safety Information Message

- **Subject:** Safety Information: [Avalanche/Landslide] in [Location]
 - **Message:**
 - The [Location] area has experienced an [avalanche/landslide].
 - For your safety, do not attempt to return to the affected area until it has been declared safe by authorities.
 - Stay indoors if you are near the affected area but not in immediate danger.
 - Be alert for additional [avalanches/slides].
 - If safe to do so, check on neighbors, especially those who are elderly or have disabilities.
 - Report any signs of distress to emergency services.
-

Evacuation Instructions Message

- **Subject:** Evacuation Instructions for [Location] Residents
 - **Message:**
 - Due to the recent [avalanche/landslide], residents of [specific areas] are required to evacuate immediately.
 - Follow the designated evacuation routes [insert routes if available].
 - Proceed to the nearest emergency shelter located at [shelter locations].
 - If you need transportation assistance, call [emergency contact number].
 - Take essential items such as medications, identification, and important documents.
 - Do not delay your evacuation to gather belongings.
-

Shelter Information Message

- **Subject:** Shelter Information for Evacuees from [Location]
 - **Message:**
 - Emergency shelters are available for those affected by the [avalanche/landslide].
 - Shelters are located at [shelter locations].
 - Food, water, and basic medical care are available at these shelters.
 - Pets are allowed at [specific shelters if applicable].
 - Please bring necessary personal items and medications.
 - For more information, call [emergency contact number] or visit [official website].
-

Road Closure and Travel Advisory Message

- **Subject:** Road Closure and Travel Advisory in [Location]
 - **Message:**
 - Due to the [avalanche/landslide], the following roads are closed: [list of roads].
 - Avoid travel to and through the affected area to allow emergency response teams to operate.
 - Use alternative routes and expect delays.
 - Do not attempt to bypass roadblocks or closed areas.
 - Follow updates on road conditions from [transportation department] and local news outlets.
-

Recovery and Cleanup Information Message

- **Subject:** Recovery and Cleanup Efforts Underway in [Location]
 - **Message:**
 - Recovery and cleanup operations have started in the affected areas.
 - Avoid the affected areas to allow crews to work safely.
 - Report any hazards or safety concerns to [contact information].
 - Information on debris removal and property recovery will be provided shortly.
 - Assistance programs are available for those impacted by the disaster. Visit [official website] for details.
-

Closure Message

- **Subject:** Conclusion of [Avalanche/Landslide] Emergency Response in [Location]
- **Message:**
 - The emergency response to the [avalanche/landslide] in [Location] is now concluded.
 - Thank you to all residents for their cooperation and patience.
 - Recovery efforts will continue, and affected individuals are encouraged to seek available assistance.

- Stay informed through official channels for ongoing updates on recovery and rebuilding.
- For any further information or assistance, contact [emergency contact information].

Dam Failure/Potential Dam Failure

Initial Alert Message

- **Subject:** Immediate Alert: [Dam Failure/Potential Dam Failure] in [Location]
 - Message:
 - Attention residents of [Location]:
 - There has been a [failure or potential failure] at [Name of Dam].
 - Immediate evacuation is advised for those in the downstream affected areas.
 - Follow all instructions from emergency personnel.
 - Monitor KSTK and official social media channels for updates.
 - Your safety is our priority. Move to higher ground and avoid the area.
-

Safety Information Message

- **Subject:** Safety Information: [Dam Failure/Potential Dam Failure] in [Location]
 - Message:
 - Due to the [dam failure or potential failure] at [Name of Dam], please take the following safety precautions:
 - Move to higher ground immediately if you are in the affected area.
 - Avoid floodwaters and do not attempt to drive through flooded areas.
 - Be alert for further instructions from authorities.
 - Check on neighbors, especially those who are elderly or have disabilities.
 - Stay informed through reliable sources.
-

Evacuation Instructions Message

- **Subject:** Evacuation Instructions for [Location] Residents
 - Message:
 - Residents of [specific areas] are required to evacuate immediately due to the [dam failure or potential failure].
 - Follow the designated evacuation routes [insert routes if available].
 - Proceed to the nearest emergency shelter located at [shelter locations].
 - If you need transportation assistance, call [emergency contact number].
 - Take essential items such as medications, identification, and important documents.
 - Do not delay your evacuation to gather belongings.
-

Shelter Information Message

- **Subject:** Shelter Information for Evacuees from [Location]
 - **Message:**
 - Emergency shelters are available for those affected by the [dam failure or potential failure].
 - Shelters are located at [shelter locations].
 - Food, water, and basic medical care are available at these shelters.
 - Pets are allowed at [specific shelters if applicable].
 - Please bring necessary personal items and medications.
 - For more information, call [emergency contact number] or visit [official website].
-

Road Closure and Travel Advisory Message

- **Subject:** Road Closure and Travel Advisory in [Location]
 - **Message:**
 - Due to the [dam failure or potential failure], the following roads are closed: [list of roads].
 - Avoid travel to and through the affected area to allow emergency response teams to operate.
 - Use alternative routes and expect delays.
 - Do not attempt to bypass roadblocks or closed areas.
 - Follow updates on road conditions from [transportation department] and local news outlets.
-

Recovery and Cleanup Information Message

- **Subject:** Recovery and Cleanup Efforts Underway in [Location]
 - **Message:**
 - Recovery and cleanup operations have started in the affected areas.
 - Avoid the affected areas to allow crews to work safely.
 - Report any hazards or safety concerns to [contact information].
 - Information on debris removal and property recovery will be provided shortly.
 - Assistance programs are available for those impacted by the disaster. Visit [official website] for details.
-

Closure Message

- **Subject:** Conclusion of [Dam Failure/Potential Dam Failure] Emergency Response in [Location]
- **Message:**
 - The emergency response to the [dam failure/potential failure] at [Name of Dam] in [Location] is now concluded.
 - Thank you to all residents for their cooperation and patience.

- Recovery efforts will continue, and affected individuals are encouraged to seek available assistance.
- Stay informed through official channels for ongoing updates on recovery and rebuilding.
- For any further information or assistance, contact [emergency contact information].

Earthquake

Initial Alert Message

- **Subject:** Immediate Alert: Earthquake in [Location]
 - **Message:**
 - Attention residents of [Location]:
 - An earthquake has occurred in the area of [specific location].
 - Initial reports indicate [magnitude] on the Richter scale.
 - Please follow all instructions from emergency personnel.
 - Monitor KSTK and official social media channels for updates.
 - Your safety is our priority. Take necessary precautions and stay informed.
-

Safety Information Message

- **Subject:** Safety Information: Earthquake in [Location]
 - **Message:**
 - Due to the earthquake in [Location], please take the following safety precautions:
 - Stay indoors if you are in a safe location.
 - Move to an open area away from buildings if you are outside.
 - Be prepared for aftershocks.
 - Avoid using elevators and take the stairs.
 - Check for injuries and provide first aid if necessary.
 - Stay informed through reliable sources.
-

Evacuation Instructions Message

- **Subject:** Evacuation Instructions for [Location] Residents
 - **Message:**
 - Residents of [specific areas] are advised to evacuate due to structural damage and safety concerns.
 - Follow the designated evacuation routes [insert routes if available].
 - Proceed to the nearest emergency shelter located at [shelter locations].
 - If you need transportation assistance, call [emergency contact number].
 - Take essential items such as medications, identification, and important documents.
 - Do not delay your evacuation to gather belongings.
-

Shelter Information Message

- **Subject:** Shelter Information for Evacuees from [Location]
 - Message:
 - Emergency shelters are available for those affected by the earthquake.
 - Shelters are located at [shelter locations].
 - Food, water, and basic medical care are available at these shelters.
 - Pets are allowed at [specific shelters if applicable].
 - Please bring necessary personal items and medications.
 - For more information, call [emergency contact number] or visit [official website].
-

Road Closure and Travel Advisory Message

- **Subject:** Road Closure and Travel Advisory in [Location]
 - Message:
 - Due to the earthquake, the following roads are closed: [list of roads].
 - Avoid travel to and through the affected area to allow emergency response teams to operate.
 - Use alternative routes and expect delays.
 - Do not attempt to bypass roadblocks or closed areas.
 - Follow updates on road conditions from [transportation department] and local news outlets.
-

Recovery and Cleanup Information Message

- **Subject:** Recovery and Cleanup Efforts Underway in [Location]
 - Message:
 - Recovery and cleanup operations have started in the affected areas.
 - Avoid the affected areas to allow crews to work safely.
 - Report any hazards or safety concerns to [contact information].
 - Information on debris removal and property recovery will be provided shortly.
 - Assistance programs are available for those impacted by the disaster. Visit [official website] for details.
-

Closure Message

- **Subject:** Conclusion of Earthquake Emergency Response in [Location]
- Message:
 - The emergency response to the earthquake in [Location] is now concluded.
 - Thank you to all residents for their cooperation and patience.
 - Recovery efforts will continue, and affected individuals are encouraged to seek available assistance.
 - Stay informed through official channels for ongoing updates on recovery and rebuilding.

- For any further information or assistance, contact [emergency contact information].

Extreme Weather

Initial Alert Message

- **Subject:** Immediate Alert: Extreme Weather in [Location]
 - **Message:**
 - Attention residents of [Location]:
 - Extreme weather conditions, including [specific type of weather, e.g., severe thunderstorms, tornadoes, blizzards], are expected in the area of [specific location].
 - Please take necessary precautions and follow instructions from emergency personnel.
 - Monitor KSTK and official social media channels for updates.
 - Your safety is our priority. Stay indoors and avoid unnecessary travel.
-

Safety Information Message

- **Subject:** Safety Information: Extreme Weather in [Location]
 - **Message:**
 - Due to the extreme weather conditions in [Location], please take the following safety precautions:
 - Stay indoors and away from windows.
 - Secure outdoor objects that could become projectiles.
 - Keep a flashlight, batteries, and a battery-powered radio on hand.
 - Avoid using electrical appliances and landline telephones during thunderstorms.
 - Stay informed through reliable sources.
-

Evacuation Instructions Message

- **Subject:** Evacuation Instructions for [Location] Residents
 - **Message:**
 - Residents of [specific areas] are advised to evacuate due to the extreme weather conditions.
 - Follow the designated evacuation routes [insert routes if available].
 - Proceed to the nearest emergency shelter located at [shelter locations].
 - If you need transportation assistance, call [emergency contact number].
 - Take essential items such as medications, identification, and important documents.
 - Do not delay your evacuation to gather belongings.
-

Shelter Information Message

- **Subject:** Shelter Information for Evacuees from [Location]
 - **Message:**
 - Emergency shelters are available for those affected by the extreme weather.
 - Shelters are located at [shelter locations].
 - Food, water, and basic medical care are available at these shelters.
 - Pets are allowed at [specific shelters if applicable].
 - Please bring necessary personal items and medications.
 - For more information, call [emergency contact number] or visit [official website].
-

Road Closure and Travel Advisory Message

- **Subject:** Road Closure and Travel Advisory in [Location]
 - **Message:**
 - Due to the extreme weather conditions, the following roads are closed: [list of roads].
 - Avoid travel to and through the affected area to allow emergency response teams to operate.
 - Use alternative routes and expect delays.
 - Do not attempt to bypass roadblocks or closed areas.
 - Follow updates on road conditions from [transportation department] and local news outlets.
-

Recovery and Cleanup Information Message

- **Subject:** Recovery and Cleanup Efforts Underway in [Location]
 - **Message:**
 - Recovery and cleanup operations have started in the affected areas.
 - Avoid the affected areas to allow crews to work safely.
 - Report any hazards or safety concerns to [contact information].
 - Information on debris removal and property recovery will be provided shortly.
 - Assistance programs are available for those impacted by the disaster. Visit [official website] for details.
-

Closure Message

- **Subject:** Conclusion of Extreme Weather Emergency Response in [Location]
- **Message:**
 - The emergency response to the extreme weather conditions in [Location] is now concluded.
 - Thank you to all residents for their cooperation and patience.

- Recovery efforts will continue, and affected individuals are encouraged to seek available assistance.
- Stay informed through official channels for ongoing updates on recovery and rebuilding.
- For any further information or assistance, contact [emergency contact information].

Flood

Initial Alert Message

- **Subject:** Immediate Alert: Flooding in [Location]
 - Message:
 - Attention residents of [Location]:
 - Significant flooding has been reported in the area of [specific location].
 - Immediate evacuation is advised for those in the affected areas.
 - Follow all instructions from emergency personnel.
 - Monitor KSTK and official social media channels for updates.
 - Your safety is our priority. Move to higher ground and avoid the area.
-

Safety Information Message

- **Subject:** Safety Information: Flooding in [Location]
 - Message:
 - Due to the flooding in [Location], please take the following safety precautions:
 - Move to higher ground immediately if you are in the affected area.
 - Avoid walking or driving through floodwaters.
 - Be alert for further instructions from authorities.
 - Check on neighbors, especially those who are elderly or have disabilities.
 - Stay informed through reliable sources.
-

Evacuation Instructions Message

- **Subject:** Evacuation Instructions for [Location] Residents
 - Message:
 - Residents of [specific areas] are required to evacuate immediately due to flooding.
 - Follow the designated evacuation routes [insert routes if available].
 - Proceed to the nearest emergency shelter located at [shelter locations].
 - If you need transportation assistance, call [emergency contact number].
 - Take essential items such as medications, identification, and important documents.
 - Do not delay your evacuation to gather belongings.
-

Shelter Information Message

- **Subject:** Shelter Information for Evacuees from [Location]
- Message:

- Emergency shelters are available for those affected by the flooding.
 - Shelters are located at [shelter locations].
 - Food, water, and basic medical care are available at these shelters.
 - Pets are allowed at [specific shelters if applicable].
 - Please bring necessary personal items and medications.
 - For more information, call [emergency contact number] or visit [official website].
-

Road Closure and Travel Advisory Message

- **Subject:** Road Closure and Travel Advisory in [Location]
 - **Message:**
 - Due to the flooding, the following roads are closed: [list of roads].
 - Avoid travel to and through the affected area to allow emergency response teams to operate.
 - Use alternative routes and expect delays.
 - Do not attempt to bypass roadblocks or closed areas.
 - Follow updates on road conditions from [transportation department] and local news outlets.
-

Closure Message

- **Subject:** Conclusion of Flood Emergency Response in [Location]
- **Message:**
 - The emergency response to the flooding in [Location] is now concluded.
 - Thank you to all residents for their cooperation and patience.
 - Recovery efforts will continue, and affected individuals are encouraged to seek available assistance.
 - Stay informed through official channels for ongoing updates on recovery and rebuilding.
 - For any further information or assistance, contact [emergency contact information].

Hazardous Materials Incident

Initial Alert Message

- **Subject:** Immediate Alert: Hazardous Materials Incident in [Location]
 - **Message:**
 - Attention residents of [Location]:
 - A hazardous materials incident has occurred at [specific location].
 - Immediate shelter-in-place or evacuation is advised for those in the affected areas.
 - Follow all instructions from emergency personnel.
 - Monitor KSTK and official social media channels for updates.
 - Your safety is our priority. Avoid the area and take necessary precautions.
-

Safety Information Message

- **Subject:** Safety Information: Hazardous Materials Incident in [Location]
 - **Message:**
 - Due to the hazardous materials incident in [Location], please take the following safety precautions:
 - If advised to shelter-in-place, close all windows and doors and turn off ventilation systems.
 - If advised to evacuate, do so immediately following the instructions of emergency personnel.
 - Avoid the area and do not attempt to enter restricted zones.
 - If you experience symptoms such as dizziness, difficulty breathing, or irritation, seek medical attention immediately.
 - Stay informed through reliable sources.
-

Evacuation Instructions Message

- **Subject:** Evacuation Instructions for [Location] Residents
 - **Message:**
 - Residents of [specific areas] are required to evacuate immediately due to the hazardous materials incident.
 - Follow the designated evacuation routes [insert routes if available].
 - Proceed to the nearest emergency shelter located at [shelter locations].
 - If you need transportation assistance, call [emergency contact number].
 - Take essential items such as medications, identification, and important documents.
 - Do not delay your evacuation to gather belongings.
-

Shelter Information Message

- **Subject:** Shelter Information for Evacuees from [Location]
 - **Message:**
 - Emergency shelters are available for those affected by the hazardous materials incident.
 - Shelters are located at [shelter locations].
 - Food, water, and basic medical care are available at these shelters.
 - Pets are allowed at [specific shelters if applicable].
 - Please bring necessary personal items and medications.
 - For more information, call [emergency contact number] or visit [official website].
-

Road Closure and Travel Advisory Message

- **Subject:** Road Closure and Travel Advisory in [Location]
 - **Message:**
 - Due to the hazardous materials incident, the following roads are closed: [list of roads].
 - Avoid travel to and through the affected area to allow emergency response teams to operate.
 - Use alternative routes and expect delays.
 - Do not attempt to bypass roadblocks or closed areas.
 - Follow updates on road conditions from [transportation department] and local news outlets.
-

Recovery and Cleanup Information Message

- **Subject:** Recovery and Cleanup Efforts Underway in [Location]
 - **Message:**
 - Recovery and cleanup operations have started in the affected areas.
 - Avoid the affected areas to allow crews to work safely.
 - Report any hazards or safety concerns to [contact information].
 - Information on decontamination, debris removal, and property recovery will be provided shortly.
 - Assistance programs are available for those impacted by the incident. Visit [official website] for details.
-

Closure Message

- **Subject:** Conclusion of Hazardous Materials Incident Response in [Location]
- **Message:**

- The emergency response to the hazardous materials incident in [Location] is now concluded.
- Thank you to all residents for their cooperation and patience.
- Recovery efforts will continue, and affected individuals are encouraged to seek available assistance.
- Stay informed through official channels for ongoing updates on recovery and rebuilding.
- For any further information or assistance, contact [emergency contact information].

Transportation Accident

Initial Alert Message

- **Subject:** Immediate Alert: Transportation Accident in [Location]
 - **Message:**
 - Attention residents of [Location]:
 - A transportation accident involving [specific type, e.g., train, bus, truck] has occurred at [specific location].
 - Emergency services are on the scene.
 - Please avoid the area to allow emergency responders to work efficiently.
 - Monitor KSTK and official social media channels for updates.
 - Your safety is our priority. Follow all instructions from authorities.
-

Safety Information Message

- **Subject:** Safety Information: Transportation Accident in [Location]
 - **Message:**
 - Due to the transportation accident in [Location], please take the following safety precautions:
 - Avoid the accident area to prevent congestion and allow emergency responders to do their work.
 - If you are near the accident site, follow the instructions of emergency personnel.
 - Be cautious of potential hazards such as fuel spills or debris.
 - Stay informed through reliable sources.
-

Evacuation Instructions Message

- **Subject:** Evacuation Instructions for [Location] Residents
 - **Message:**
 - Residents of [specific areas] are advised to evacuate due to potential hazards from the transportation accident.
 - Follow the designated evacuation routes [insert routes if available].
 - Proceed to the nearest emergency shelter located at [shelter locations].
 - If you need transportation assistance, call [emergency contact number].
 - Take essential items such as medications, identification, and important documents.
 - Do not delay your evacuation to gather belongings.
-

Shelter Information Message

- **Subject:** Shelter Information for Evacuees from [Location]
 - **Message:**
 - Emergency shelters are available for those affected by the transportation accident.
 - Shelters are located at [shelter locations].
 - Food, water, and basic medical care are available at these shelters.
 - Pets are allowed at [specific shelters if applicable].
 - Please bring necessary personal items and medications.
 - For more information, call [emergency contact number] or visit [official website].
-

Road Closure and Travel Advisory Message

- **Subject:** Road Closure and Travel Advisory in [Location]
 - **Message:**
 - Due to the transportation accident, the following roads are closed: [list of roads].
 - Avoid travel to and through the affected area to allow emergency response teams to operate.
 - Use alternative routes and expect delays.
 - Do not attempt to bypass roadblocks or closed areas.
 - Follow updates on road conditions from [transportation department] and local news outlets.
-

Recovery and Cleanup Information Message

- **Subject:** Recovery and Cleanup Efforts Underway in [Location]
 - **Message:**
 - Recovery and cleanup operations have started in the affected areas.
 - Avoid the affected areas to allow crews to work safely.
 - Report any hazards or safety concerns to [contact information].
 - Information on debris removal and property recovery will be provided shortly.
 - Assistance programs are available for those impacted by the incident. Visit [official website] for details.
-

Closure Message

- **Subject:** Conclusion of Transportation Accident Emergency Response in [Location]
- **Message:**
 - The emergency response to the transportation accident in [Location] is now concluded.
 - Thank you to all residents for their cooperation and patience.
 - Recovery efforts will continue, and affected individuals are encouraged to seek available assistance.

- Stay informed through official channels for ongoing updates on recovery and rebuilding.
- For any further information or assistance, contact [emergency contact information].

Utility Disruption

Initial Alert Message

- **Subject:** Immediate Alert: Utility Disruption in [Location]
 - **Message:**
 - There is a utility disruption affecting [specific utility, e.g., electricity, water, gas] in the area of [specific location].
 - Crews are working to restore services as quickly as possible.
 - Please conserve usage and follow all instructions from utility providers.
 - Monitor KSTK and official social media channels for updates.
 - Your safety and comfort are our priorities. Thank you for your patience and cooperation.
-

Safety Information Message

- **Subject:** Safety Information: Utility Disruption in [Location]
 - **Message:**
 - Due to the utility disruption in [Location], please take the following safety precautions:
 - If you are without power, use battery-operated lights and avoid using candles.
 - If you are without water, use bottled water for drinking and hygiene.
 - If you are without gas, avoid using any open flames or ignition sources.
 - Be cautious of carbon monoxide poisoning from alternative heating or cooking sources.
 - Stay informed through reliable sources.
-

Conservation Instructions Message

- **Subject:** Conservation Instructions During Utility Disruption in [Location]
 - **Message:**
 - Due to the ongoing utility disruption, residents are advised to conserve [specific utility, e.g., electricity, water, gas].
 - Limit the use of non-essential appliances and lighting.
 - Turn off taps and avoid unnecessary water use.
 - Report any leaks or issues to [utility provider's contact information].
 - Your cooperation will help expedite the restoration process.
-

Resource Information Message

- **Subject:** Resource Information for Those Affected by Utility Disruption in [Location]
 - **Message:**
 - Resources are available for those affected by the utility disruption.
 - Charging stations for electronic devices are set up at [locations].
 - Water distribution centers are available at [locations].
 - Heating or cooling centers are open at [locations].
 - For more information, call [emergency contact number] or visit [official website].
-

Service Restoration Update Message

- **Subject:** Service Restoration Update for Utility Disruption in [Location]
 - **Message:**
 - Crews are working diligently to restore [specific utility] services.
 - Estimated time of restoration for affected areas is [timeframe].
 - Thank you for your patience as we work to resolve the issue.
 - Stay tuned to local news and official channels for further updates.
-

Closure Message

- **Subject:** Conclusion of Utility Disruption Emergency Response in [Location]
- **Message:**
 - The emergency response to the utility disruption in [Location] is now concluded.
 - Thank you to all residents for their cooperation and patience.
 - Recovery efforts will continue, and affected individuals are encouraged to seek available assistance.
 - Stay informed through official channels for ongoing updates on recovery and service restoration.
 - For any further information or assistance, contact [emergency contact information].

Volcano

Initial Alert Message

- **Subject:** Immediate Alert: Volcanic Eruption in [Location]
 - Message:
 - Attention resident, the [name] volcano has erupted.
 - Residents are advised to shelter in place.
 - Immediate evacuation is advised for those in the affected areas.
 - Follow all instructions from emergency personnel.
 - Monitor KSTK and official social media channels for updates.
-

Safety Information Message

- **Subject:** Safety Information: Volcanic Eruption in [Location]
 - Message:
 - Due to the volcanic eruption in [Location], please take the following safety precautions:
 - Evacuate immediately if you are in the advised evacuation zone.
 - If you are not in an evacuation zone, stay indoors to avoid ashfall.
 - Keep windows and doors closed and use damp cloths to seal gaps.
 - Wear masks or use damp cloths to cover your nose and mouth if you must go outside.
 - Stay informed through reliable sources.
-

Evacuation Instructions Message

- **Subject:** Evacuation Instructions for [Location] Residents
 - Message:
 - Residents of [specific areas] are required to evacuate immediately due to the volcanic eruption.
 - Follow the designated evacuation routes [insert routes if available].
 - Proceed to the nearest emergency shelter located at [shelter locations].
 - If you need transportation assistance, call [emergency contact number].
 - Take essential items such as medications, identification, and important documents.
 - Do not delay your evacuation to gather belongings.
-

Shelter Information Message

- **Subject:** Shelter Information for Evacuees from [Location]
 - **Message:**
 - Emergency shelters are available for those affected by the volcanic eruption.
 - Shelters are located at [shelter locations].
 - Food, water, and basic medical care are available at these shelters.
 - Pets are allowed at [specific shelters if applicable].
 - Please bring necessary personal items and medications.
 - For more information, call [emergency contact number] or visit [official website].
-

Road Closure and Travel Advisory Message

- **Subject:** Road Closure and Travel Advisory Due to Volcanic Eruption in [Location]
 - **Message:**
 - Due to the volcanic eruption, the following roads are closed: [list of roads].
 - Avoid travel to and through the affected area to allow emergency response teams to operate.
 - Aircraft operations may be impacted, check with your airline before leaving for the airport.
 - Use alternative routes and expect delays.
 - Do not attempt to bypass roadblocks or closed areas.
 - Follow updates on road conditions from [transportation department] and local news outlets.
-

Recovery and Cleanup Information Message

- **Subject:** Recovery and Cleanup Efforts Underway in [Location]
 - **Message:**
 - Recovery and cleanup operations have started in the affected areas.
 - Avoid the affected areas to allow crews to work safely.
 - Report any hazards or safety concerns to [contact information].
 - Information on debris removal and property recovery will be provided shortly.
 - Assistance programs are available for those impacted by the disaster. Visit [official website] for details.
-

Closure Message

- **Subject:** Conclusion of Volcanic Eruption Emergency Response in [Location]
- **Message:**
 - The emergency response to the volcanic eruption in [Location] is now concluded.
 - Thank you to all residents for their cooperation and patience.
 - Recovery efforts will continue, and affected individuals are encouraged to seek available assistance.

- Stay informed through official channels for ongoing updates on recovery and rebuilding.
- For any further information or assistance, contact [emergency contact information].

Wildfire

Initial Alert Message

- **Subject:** Immediate Alert: Wildfire in [Location]
 - Message:
 - Attention residents in the area of [Location]:
 - A wildfire has been reported near [specific location].
 - Immediate evacuation is advised for those in the affected areas.
 - Follow all instructions from emergency personnel.
 - Monitor KSTK and official social media channels for updates.
 - Your safety is our priority. Avoid the area and take necessary precautions.
-

Safety Information Message

- **Subject:** Safety Information: Wildfire in [Location]
 - Message:
 - Due to the wildfire in [Location], please take the following safety precautions:
 - Evacuate immediately if you are in the advised evacuation zone.
 - If you are not in an evacuation zone, stay indoors to avoid smoke exposure.
 - Keep windows and doors closed and use air purifiers if available.
 - If you must go outside, wear a mask to protect against smoke inhalation.
 - Stay informed through reliable sources.
-

Evacuation Instructions Message

- **Subject:** Evacuation Instructions for [Location] Residents
 - Message:
 - Residents of [specific areas] are required to evacuate immediately due to the wildfire.
 - Follow the designated evacuation routes [insert routes if available].
 - Proceed to the nearest emergency shelter located at [shelter locations].
 - If you need transportation assistance, call [emergency contact number].
 - Take essential items such as medications, identification, and important documents.
 - Do not delay your evacuation to gather belongings.
-

Shelter Information Message

- **Subject:** Shelter Information for Evacuees from [Location]

- Message:
 - Emergency shelters are available for those affected by the wildfire.
 - Shelters are located at [shelter locations].
 - Food, water, and basic medical care are available at these shelters.
 - Pets are allowed at [specific shelters if applicable].
 - Please bring necessary personal items and medications.
 - For more information, call [emergency contact number] or visit [official website].
-

Road Closure and Travel Advisory Message

- **Subject:** Road Closure and Travel Advisory Due to Wildfire in [Location]
 - Message:
 - Due to the wildfire, the following roads are closed: [list of roads].
 - Avoid travel to and through the affected area to allow emergency response teams to operate.
 - Use alternative routes and expect delays.
 - Do not attempt to bypass roadblocks or closed areas.
 - Follow updates on road conditions from [transportation department] and local news outlets.
-

Recovery and Cleanup Information Message

- **Subject:** Recovery and Cleanup Efforts Underway in [Location]
 - Message:
 - Recovery and cleanup operations have started in the affected areas.
 - Avoid the affected areas to allow crews to work safely.
 - Report any hazards or safety concerns to [contact information].
 - Information on debris removal and property recovery will be provided shortly.
 - Assistance programs are available for those impacted by the disaster. Visit [official website] for details.
-

Closure Message

- **Subject:** Conclusion of Wildfire Emergency Response in [Location]
- Message:
 - The emergency response to the wildfire in [Location] is now concluded.
 - Thank you to all residents for their cooperation and patience.
 - Recovery efforts will continue, and affected individuals are encouraged to seek available assistance.
 - Stay informed through official channels for ongoing updates on recovery and rebuilding.

- For any further information or assistance, contact [emergency contact information].

Severe Weather Annex

Purpose

This annex outlines the preventative, preparedness, and response actions for the City and Borough of Wrangell to address severe weather events. It ensures coordinated efforts to minimize impacts on residents, property, and critical infrastructure.

Situations and Assumptions

1. Situation
 - a. Wrangell is subject to various severe weather events, including:
 - i. High winds and heavy rainfall, which can cause flooding, landslides, and infrastructure damage.
 - ii. Snow and ice storms that disrupt transportation, utilities, and essential services.
 - iii. Coastal storms with storm surges, leading to erosion and property damage.
 - b. The community's remote location and limited transportation options can delay external assistance during severe weather events.
 - c. Seasonal patterns (e.g., late fall through early spring for heavy rainfall and snow) increase the predictability of some events but not their severity.
2. Assumptions
 - a. Severe weather may result in cascading impacts, including power outages, road closures, and damage to critical infrastructure.
 - b. Wrangell's residents, including those in remote areas, may require assistance with sheltering, supplies, and medical care during prolonged events.
 - c. Access to resources may depend on marine or air transport, both of which are highly weather-dependent.
 - d. Effective early warnings and preparedness measures can mitigate severe weather impacts.
 - e. Coordination with state and federal agencies is essential for managing large-scale weather events.

Roles and Responsibilities

- Emergency Management: Oversee coordination of severe weather warnings, public messaging, and shelter operations.
- Public Works: Maintain drainage systems, clear debris, and support road closures and repairs.
- Law Enforcement: Enforce road closures, assist with evacuations, and provide traffic control.
- Wrangell Fire Department: Assist with evacuations and respond to storm-related hazards such as downed power lines.
- Public Health: Monitor and respond to health concerns, such as hypothermia and carbon monoxide poisoning risks during power outages.
- State and Federal Agencies: Provide forecasts, resources, and recovery funding.

Preparation Actions

	Hazard Identification and Risk Assessment	
	Community Preparedness	
	Infrastructure Resilience	
	Coordination and Training	
	Alert and Warning System	Promote community-wide registration for the Nixle alert system through public outreach campaigns, emphasizing its role in delivering real-time severe weather alerts and safety information.
		Develop pre-scripted severe weather messages for Nixle and ensure alignment with the Alaska Alert System and KSTK broadcasts for consistent messaging.
		Regularly test the Nixle system, Alaska Alert System, and KSTK's emergency broadcast capabilities to ensure reliability during severe weather events.
		Identify residents without reliable internet or cell service and develop alternative methods, such as VHF radio or in-person notifications, to ensure they receive warnings.

Response Actions

	Activate Incident Command	Establish an Incident Command Post (ICP) and implement the Incident Command System (ICS) for coordinated response efforts.
		Coordinate with the National Weather Service (NWS) in Juneau for up-to-date forecasts and warnings.
	Monitor and Disseminate Warnings	Issue Timely Alerts via Nixle: Send immediate severe weather alerts, including warnings, evacuation instructions, and safety updates, using Nixle to reach residents via text, email, and voice notifications.
		Utilize Alaska Alert System for Broader Coverage: Activate Wireless Emergency Alerts (WEA) and Emergency Alert System (EAS) notifications through the Alaska Alert System for significant severe weather threats.
		Leverage Local Radio for Updates: Work with KSTK to provide real-time updates and ongoing safety information during severe weather events.

		Adapt Messaging for Accessibility: Tailor messaging to ensure it is clear and accessible for vulnerable populations, including those in remote areas or with limited connectivity, by using alternative channels such as VHF radio or in-person communication.
	Implement Protective Actions	Activate flood defenses, such as temporary barriers or sandbagging, in flood-prone areas.
		Close roads or bridges at risk of flooding, avalanches, or wind damage.
	Assist Impacted Residents	Open and staff emergency shelters with considerations for accessibility and pet accommodations.
		Coordinate transportation assistance for residents in isolated or hazardous areas.
	Restore Critical Services	Prioritize the restoration of utilities, including power, water, and telecommunications.
		Deploy public works crews to clear debris, remove snow, and repair damaged infrastructure.
	Coordinate Resources	Request additional resources through the Alaska Division of Homeland Security and Emergency Management (DHS&EM).
		Utilize mutual aid agreements with nearby communities for personnel and equipment support.

Recovery Actions

	Assess Damages	Conduct post-event assessments to determine damages to property, infrastructure, and natural resources.
	Support Community Recovery	Provide assistance to residents and businesses for recovery efforts, including temporary housing and financial aid.
		Collaborate with state and federal agencies to apply for disaster recovery funding.
	Rebuild Resilience	Incorporate lessons learned into infrastructure repair and upgrades to reduce future risks.
		Implement floodplain management practices and other mitigation measures.
	Document Costs and Impacts	Maintain detailed records for FEMA Public Assistance and other recovery programs.
		Prepare reports summarizing event impacts and response actions for the Borough Assembly and public.
	Evaluate and Update Plans	Conduct an after-action review (AAR) to evaluate response efforts and identify areas for improvement.
		Update the severe weather annex and related emergency plans accordingly.

Supply Chain Disruption Annex

Purpose

This annex describes planning and preparedness actions that can be undertaken by the City and Borough of Wrangell to an external disruption to the supply chain that affects the community.

Situations and Assumptions

1. Situation
 - a. Modern supply chains rely on an extensive amount of infrastructure to deliver goods to the final endpoint in a timely manner.
 - b. Most businesses utilize inventory methods such as “just in time” which reduces the amount of inventory kept on site at any time.
 - c. Supply chains are managed and affected by public infrastructure and private companies, Wrangell does not have the ability to significantly affect external factors related to the supply chain.
2. Assumptions
 - a. Most residents and businesses in Wrangell do not have more than five days of inventory or supplies available without outside resources.
 - b. External factors are more likely to affect the supply chain than factors that take place in Wrangell.
 - c. A disruption to a particular portion of the supply chain will affect the region or nation as opposed to solely affecting the local area.

Connections to Community Lifelines

Wrangell will utilize the community lifeline concept as described in this plan. The supply chain links to these lifelines will provide a framework for establishing resilience in this area:

- Safety and Security
- Food, Water, Sheltering
- Health and Medical
- Communications
- Transportation
- Energy
- Hazardous Material

The material in this annex was based off the FEMA Supply Chain Resilience Guide. The most current version of this publication should be referenced for additional details and guidance.

Preparation Checklist

	Form a “Task Force” of private sector representatives	The task force can consist of individual companies and leaders that represent the supply chain. Include trade association, tribes, state and federal agencies as
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		well. The LEPC can act as this task force if it is not desired to create a separate body.
	Create a Task Force Charter	The charter should include parameters for engagement during normal operations and response or disaster operations.
	Conduct workshops to establish ownership and priorities	Ownership of assets and priorities for response and recovery efforts should be established.
	Develop tactics	Develop tactics to facilitate supply chain resilience among partners and the community, including Memorandums of Understanding.
	Exercise tactics and products	Drill using discussion and operations-based exercise to test and validate the plans.
	Update and refresh products	Periodically (at least annually) review the products created and update as required

Volunteer and Donation Management Annex

Purpose

This annex describes specific procedures to take as it relates to the use of volunteers and the management of incoming donations.

Situations and Assumptions

1. Situation
 - a. In an emergency, the citizens of Wrangell will be generous in the donation of materials and the desire to volunteer to assist those affected by the situation.
 - b. If an emergency gains national media attention, it is likely that volunteers or donations may come from outside of the area.
 - c. There are several community organizations that specialize in providing assistance that can be useful in an emergency situation. These organizations may already have systems in place for the processing of donations and volunteers.
 - d. An inefficient system of managing donations and volunteers, as well as a lack of information on the subject being communicated to the public, will cause vital resources to being diverted to this cause rather than effective response and recovery.
2. Assumptions
 - a. The City and Borough of Wrangell does not have systems in place to utilize volunteers in emergency incidents.
 - b. Voluntary organizations, both national and local, are the best way to handle volunteer and donation management.
 - c. Public offers of donations and assistance will take the form of money, clothing, food, in-kind services, and other products.

Volunteers

Volunteers are valuable resources, but these individuals require training and oversight to ensure that the actions taken are consistent with the objectives and priorities that are set by incident command. Additionally, volunteers that are interacting with vulnerable populations or sensitive infrastructure should have a background investigation before being permitted to carry out those tasks. Wrangell does not have sufficient resources to manage volunteers, nor does it currently have a background investigation, training, or credentialing system for such volunteers.

Community organizations frequently have processes in place for volunteer management and training. The most efficient use of resources in Wrangell is to take advantage of existing community groups for volunteers and their management. These groups could include existing non-profit organizations such as the Salvation Army, faith-based organizations, and similar.

As part of the planning process for emergencies, Wrangell will identify and work with community groups on the most likely roles for the volunteers and initiate a structure to ensure that such tasks can be carried out. An example of volunteer tasks include:

- Staffing mass care facilities such as day centers, overnight shelters, and pet shelters
- Preparing meals or snacks for those affected by the emergency, and/or for first responders and other staff
- Assisting with the distribution of public information, such as staffing an information point or center
- Clerical tasks for the response such as running of supplies, filing, answering phones, and the similar

Volunteers should be credentialed as appropriate for the task. At a minimum, volunteers will have:

- A background check with a record acceptable to the volunteer organization when working with members of the community, particularly victims, children, and vulnerable adults
- For those preparing food, access to a commercial kitchen and the appropriate food handler training and certification
- Completed the IS-100 and IS-700 courses available from FEMA, or their classroom equivalent

Volunteer Liaison

During incidents with large volunteer needs, it may be necessary to staff a volunteer liaison position within the EOC. This position will be primarily responsible for organizing volunteer needs, providing oversight to volunteer leads, and maintaining documentation. The LEPC will serve this function and designate appropriate staff. See the volunteer liaison checklist in this annex.

A volunteer reception center may be established. This is a central location where interested volunteers can check-in, be credentialed, and assigned work based on incident needs and individual ability.

Out of Area Volunteers

Existing organizations that are national in scope, or have national ties, may have volunteers that can be brought in from out of the area. This may be appropriate in some incidents, but a widespread event on the island that is impacting residents may also impact visitors. It is recommended to determine if there is adequate food, housing, and infrastructure to support out of area volunteers during the response phase of the incident. If inadequate, it may be better to restrict additional people coming to the area until the incident has been stabilized. The State Emergency Operations Center has a VOAD (Voluntary Organizations Active in Disaster) coordinator that can assist with these issues.

Donations

Donations can often become their own “incident within an incident.” Donations of items often become difficult to manage due to the large volume and need to sort and manage these items. Health concerns will also play a role in managing donations. For instance, items such as clothing may require laundering and inspection before being utilized. In general, it is difficult to manage

incoming donations of items with the specific need and the correct time – attempting this can divert necessary staff and volunteer resources away from higher priority tasks. Unless in extraordinary circumstances, the City and Borough of Wrangell will not accept donations in the form of items or money.

Donation requests should be funneled to the appropriate voluntary organization that has been identified to handle incoming donations. This may be the same or a different organization as one providing volunteers. These organizations often have the infrastructure, accounting, and procedures in place to receive funds and items, and can provide receipts for residents to claim tax deductions that do not apply to government agencies.

The Public Information Officer will coordinate with the voluntary agency on appropriate public messaging for donations. Unless there is a specific need, the public will generally be encouraged to donate money as opposed to tangible items, to provide maximum flexibility and a minimum of overhead management required to manage donations. Such messaging will be included as appropriate throughout the incident.

In some cases, donations of items may be warranted and required by the dictates of the incident. Some classes of items have special requirements or considerations:

- The donation of equipment and operators for response and recovery, such as heavy equipment, must be routed through the operations section of the EOC. Such equipment must be inspected for condition and written acknowledgement of the donation obtained in advance of the deployment. This protects the City & Borough from future claims and liability.
- Food donations should be of non-expired packaged food and drink only to ensure food safety. Prepared food items will only be secured recognized vendors that have the appropriate facilities and equipment (i.e. commercial kitchens). These meals are typically sourced through the logistics section of the EOC.
- Donations of medication should not be accepted nor distributed. Over the counter medications may be made available to users of mass care services but will not be actively distributed by volunteers or staff. Prescription medications are the responsibility of the individual or parent/caregiver with specific medical needs and should not be accepted.
- Food and supplies for pets should be made available to pet owners to decide on if certain items will be fed to household pets.

If an incident gains widespread media attention out of the immediate area, incident staff must plan for an influx of donations from out of the area. Work with the receiving non-profit organizations on the best way to handle these donations, such as creating a specific website/account to publicize for funding and how to account for such funds.

Recovery

After a major incident, there may be a significant amount of donations and volunteer labor for recovery, such as removing debris and rebuilding housing. These types of donations are often coordinated through recognized national organizations and take place on private property. In general, the EOC will not coordinate these types of responses – they will take place through

existing processes. If there are questions on the legitimacy of an organization or requested assistance, the State Emergency Operations Center can be consulted for guidance.

Volunteer Liaison Checklist

Determine volunteer needs	Based on the status and complexity of the incident, work with operations and logistics to determine volunteer needs. These can be influenced by the number of shelters, evacuation locations, and affected residents. In addition, the availability of infrastructure such as roads and communications will affect the number of needed volunteers.
Coordinate with community organizations	Coordinate with community organizations to put out calls for volunteers and identify immediate staffing priorities.
Release initial volunteer messaging	Coordinate with the Public Information Officer on initial messaging for the public regarding volunteers or donations, if applicable.
Determine JIT Training	Determine any “just in time” training that is required for volunteers, and who is available to deliver. The liaison may have to work with community organizations and first-level volunteer supervisors to achieve the training in short order.
Maintain accountability and documentation	Ensure first-level supervisors maintain accountability and documentation for volunteers, including sign-in, hours worked, and location
Plan for future volunteer needs	Plan for needs based on the outlook of the incident, including the need for additional volunteers or demobilizing existing staff
Prepare status reports	Prepare status reports (at least daily or as directed) for the Incident Commander, Public Information Officer, and Planning Section. The status reports should include number of volunteers and locations, functions being performed, and any notable incidents or exceptions.
Maintain incident documentation	Collate documentation and submit to the planning section at the conclusion of the incident. Documentation should clearly contain: <ul style="list-style-type: none"> • Contact information for all volunteers • Number of volunteer hours for each volunteer • Work assignments and locations • Total aggregate volunteers and volunteer hours
Thank Volunteers	Send Thank You notes/letters to each volunteer if possible. These should generally be from the Incident Commander or Borough Manager and

		should be personalized to the contribution if possible. This is generally completed as the EOC is completely demobilizing from the incident.
	Contribute to After-Action Report	Keep notes of successes or items for improvement for the next incident and participate in the After Action process with the EOC

Wildland Fire Annex

Purpose

This annex outlines the preventative, preparedness, and response actions for the jurisdiction to address the threat and impact of wildland fires. It ensures coordinated efforts to protect life, property, and the environment.

Situations and Assumptions

1. Situation

- a. Wrangell is located in a heavily forested region with significant wildland-urban interface (WUI) areas, particularly near residential zones and critical infrastructure like power generation facilities.
- b. The Tongass National Forest surrounds Wrangell, posing both a wildland fire risk and a critical ecological consideration.
- c. Wildland fires in Southeast Alaska may be driven by prolonged dry weather and strong winds, often in conjunction with lightning storms or human activities.
- d. Wrangell's remote location and limited transportation options (e.g., reliance on ferries and air transport) may delay the arrival of outside firefighting resources.
- e. Secondary impacts, such as degraded air quality, disruptions to the local power grid, and damage to salmon habitat, could compound the effects of a wildland fire.
- f. The responsible agency for wildfires will be determined by the location and lands. City owned or private lands are primarily the responsibility of the City and Borough of Wrangell, public lands are the responsibility of the US Forest Service. Both agencies work cooperatively and provide mutual aid in fire situations.

2. Assumptions

- a. Wrangell's fire department and community resources may be insufficient to combat large-scale wildland fires without mutual aid or state/federal assistance.
- b. Seasonal wildland fire risk is generally lower in Southeast Alaska compared to the Interior but can spike during prolonged dry spells.
- c. Limited road networks in Wrangell could create challenges for evacuation and firefighting operations.
- d. Residents may rely on subsistence activities, including hunting and fishing, which could be disrupted by wildland fire impacts.
- e. Coordination with federal agencies (e.g., U.S. Forest Service) is essential for wildland fire response and management in Wrangell's region.

Roles and Responsibilities

- Wrangell Fire Department: Lead wildland fire suppression and manage initial response activities.
- Emergency Management: Coordinate public warnings, evacuation planning, and recovery efforts.

- Public Works: Support firebreak maintenance, debris removal, and infrastructure repair.
- Law Enforcement: Enforce evacuation orders and secure affected areas.
- U.S. Forest Service/Alaska Division of Forestry: Provide specialized firefighting resources and expertise.
- Public Health: Monitor and respond to air quality impacts.

Preparation Actions

	Wildland fire Risk Assessment	Collaborate with the U.S. Forest Service to assess wildland fire risks specific to the Tongass National Forest and Wrangell's WUI areas.
		Identify high-risk zones, such as areas with dense fuel loads or critical infrastructure at risk from wildland fires.
	Community Preparedness and Education	Promote the Firewise Communities program to educate residents about reducing wildland fire risks near homes and properties.
		Emphasize safe practices for fire use during outdoor recreation and subsistence activities.
	Fire Mitigation Activities	Work with the U.S. Forest Service and Alaska Division of Forestry to implement fuel reduction projects, including thinning and prescribed burns.
		Maintain firebreaks near critical infrastructure and residential areas.
	Coordination and Training	Conduct joint wildland fire response exercises with mutual aid partners and federal agencies.
		Develop mutual aid agreements with nearby communities in Southeast Alaska, particularly for marine-based resource deployment.
	Alert and Warning Systems	Ensure the functionality and integration of public alert systems, such as Wireless Emergency Alerts (WEA) and social media platforms.
		Prepare evacuation notices tailored for Wrangell's unique geography and limited road access.

Response Actions

	Activate Incident Command	Establish an Incident Command Post (ICP) and use the Incident Command System (ICS) to coordinate response efforts.
		Ensure close coordination with the U.S. Forest Service and Alaska Division of Forestry.
	Issue Public Warnings	Utilize Nixle, social media, VHF radios, and Wrangell's local radio station to disseminate wildland fire updates and evacuation orders.

		Use multiple communication platforms to ensure message reach, especially to vulnerable populations.
	Initiate Evacuations	Identify safe evacuation routes, considering Wrangell's limited road network and the potential need for marine evacuations.
		Open and staff evacuation shelters in safe locations, considering accessibility and capacity needs.
	Deploy Firefighting Resources	Mobilize firefighting personnel and equipment to contain and suppress the fire.
		Request additional resources through mutual aid agreements or state/federal assistance.
	Protect Critical Infrastructure	Prioritize the protection of essential utilities, such as power lines, water systems, and communication towers.
		Implement measures to safeguard hazardous materials sites and facilities.
	Monitor Air Quality	Work with the Alaska Department of Environmental Conservation to monitor air quality and provide public health guidance, including the use of N95 masks.

Recovery Actions

	Assess Damages	Conduct post-fire assessments in collaboration with federal and state agencies, focusing on impacts to property, infrastructure, and natural resources.
	Support Re-entry	Develop reentry plans, including marine access if roads are damaged or unsafe.
		Provide guidance on post-fire hazards, such as fallen trees and lingering smoke.
	Provide Assistance	Work with the Alaska Division of Homeland Security and Emergency Management (DHS&EM) to secure disaster recovery resources.
		Establish local assistance centers to support displaced residents and businesses.
	Document Costs and Impacts	Track expenses for FEMA Public Assistance or other recovery programs.
		Highlight environmental restoration needs, such as replanting and habitat recovery.
	Evaluate and Update Plans	Conduct an after-action review (AAR) to evaluate response and recovery efforts.
		Revise the wildland fire annex and associated plans based on findings.

Appendix A: Community Preparedness

Introduction

The City & Borough of Wrangell has undertaken a comprehensive program to increase the ability of government agencies, private-sector partners, nonprofit organizations, community groups, and individual residents to effectively prepare for, respond to, and recover from emergencies and disasters. This planning approach follows federal guidance and emphasizes a **whole-community framework**, promoting resilience at every level.

Preparedness is a **continuous process**—not a one-time event. Preparedness involves creating and practicing plans and routinely evaluating them to ensure they remain relevant and effective for Wrangell’s unique challenges.

During emergencies, governments work together across local, tribal, state, and federal levels to provide assistance for restoring public infrastructure, such as roads, bridges, and utilities. However, government assistance for individuals is often limited to specific criteria such as severe damage to primary residences. In most cases, the **responsibility begins at the local level**, with residents and the City & Borough being primarily responsible for response and early recovery.

It is important to note that **outside assistance may not arrive immediately**, especially if transportation infrastructure is disrupted or the emergency affects multiple communities. Given Wrangell’s unique geographic isolation, residents are encouraged to **be self-sufficient for at least one to three weeks**.

Preparedness begins at home. This guide focuses on **three key preparedness steps** every household should take:

1. Make a Plan
2. Gather Supplies
3. Stay Informed

For more detailed information, residents are encouraged to use resources such as:

- The Alaska My Emergency Plan tool:
<https://ready.alaska.gov/Documents/Preparedness/Outreach/My%20Emergency%20Plan.pdf>
- FEMA’s national preparedness website: www.ready.gov

Make a Plan

Emergencies can strike at any time. Advance planning allows individuals and families to respond more effectively and remain safe regardless of the situation.

Family and Support Networks

- Work with neighbors, family members, and friends to create a support network, particularly for those living alone, older adults, or those with medical needs. Identify who will check in on you or provide shelter if the need arises.
- Share emergency contact information and meeting locations with your support network in case communication systems fail.

Health and Medical Needs

- Identify specific medical needs that must be addressed during an emergency, such as:
 - Maintaining a supply of prescription medications (e.g., a 7–30 day emergency supply).
 - Backup power for medical devices (e.g., oxygen machines, CPAPs).
 - Documentation of medical conditions, prescriptions, and allergies (keep physical and digital copies).
 - Durable medical equipment (e.g., mobility aids, hearing aids, eyeglasses).
- Work with caregivers, doctors, or pharmacies to explore options for accessing supplies during prolonged disruptions.

Emergency Meeting Places

- Designate places to meet after an emergency:
 - A **safe location** near your home (e.g., neighbor’s property).
 - An **alternate location** outside of the neighborhood if home access is restricted (e.g., a church, school, or public building).
- Create a plan for children in school:
 - Understand the school’s emergency procedures. Schools may shelter-in-place or evacuate children depending on the scenario. Discuss reunification procedures with school staff.
- Include plans for **pets or service animals** in your emergency strategy.

Plan for Accessibility

- Residents with disabilities or access and functional needs (AFN) should develop **personalized plans** to address barriers during emergencies:
 - Identify accessible transportation options.
 - Work with trusted individuals to ensure evacuation plans are feasible (e.g., ramps, transfer assistance).

Gather Supplies

Emergencies may disrupt access to stores, transportation services, and utilities. Residents are encouraged to maintain **at least one week of supplies**, with a recommended goal of **two to three weeks** for those who can.

Essential Supplies for a Go Bag

A **go bag** is a portable kit to sustain you during an evacuation. Include the following items:

- Non-perishable food and water (3-day supply per person).
- **Medications** and medical equipment (e.g., batteries, chargers).
- **Copies of important documents**, such as IDs, insurance policies, prescriptions, and medical records.
- Supplies for **pets or service animals** (e.g., food, leashes, medications).
- Backup power (portable chargers, battery banks).

Home Emergency Supply Kit

For sheltering in place, prepare the following essential supplies:

- **Water:** At least 1 gallon per person per day for 7-14 days (include for pets).
- **Food:** Non-perishable items (e.g., canned proteins, peanut butter, granola bars).
- Sanitation and hygiene supplies (e.g., soap, hand sanitizer, trash bags, masks).
- **Tools:** Flashlights, multi-tools, fire extinguisher, backup power (generator).
- **Clothing:** Weather-appropriate warm clothing, rain gear, and sturdy shoes.
- **Communication tools:** NOAA weather radio, walkie-talkies, or VHF radios if available.

Special Considerations

- **Families:** Diapers, formula, or baby food for infants; activities/books for children.
- **Older Adults:** Additional blankets, mobility aids, or extra eyeglasses.

Stay Informed

Staying informed enables better decision-making and access to critical resources during emergencies. Subscribe to **trusted sources** of official information ahead of time.

Alert Systems

- **Nixle Alerts:** Receive real-time emergency updates by texting 99929 to 888-777.
- **KSTK Radio:** Tune in for broadcasts of local situation updates and instructions.

Communication During Outages

- Plan for **alternative methods of communication** if cell towers or the internet are down:
 - Use **VHF radios**, ham radio networks, or community bulletin boards for updates.
 - The Borough may establish **physical notice boards** at key locations (e.g., Nolan Center).

Annual Preparedness Initiatives

- Participate in Wrangell’s annual **Preparedness Drills and Outreach Campaigns**, conducted in collaboration with schools, volunteer organizations, and community groups.
- Visit preparedness events to receive updated preparedness tools, checklists, or kits.

The Borough of Wrangell’s greatest strength lies in the self-reliance and interconnectedness of its residents. Each household has a role in enhancing community resilience during disasters. By following these steps to **make a plan, gather supplies, and stay informed**, residents can help reduce risks, preserve lives, and ensure Wrangell’s recovery from any emergency.

Appendix B: Mass Care Forms

The American Red Cross provides many shelter forms that can be used during the preparation, operation, and closing of a shelter. These include:

- Daily Situation Report
- Facility Shelter Opening Inspection form
- Client Disclosure Tracking Log
- Client Sign-In
- Client Welcome Handout
- Dormitory Registration Form
- Shelter Inventory Form
- Shelter Log
- Shift Inspection Form
- Staff Sign In Form
- Visitor Sign In Form

Appendix C: Sample Situation Report

<p style="text-align: center;">City and Borough of Wrangell Sample Type/Sample Incident Community Lifelines Situation Report as of: January 1 2025 at 5:00pm</p>	
LIFELINES SUMMARY	
<p>SAFETY AND SECURITY</p> <p>Law Enforcement/Security: At capacity, outside resources likely needed next 24 hours Fire Service: At capacity, outside resources likely needed next 24 hours Search & Rescue: In Progress Government Service: Community Safety:</p>	<p>ENERGY</p> <p>Power Grid: Operational Fuel: No Shortages</p>
<p>FOOD, HYDRATION, SHELTER</p> <p>Food: No Disruption Hydration: No Disruption Shelter: About 20 people displaced from home and in private or congregate shelter Agriculture:</p>	<p>COMMUNICATIONS</p> <p>Infrastructure: Additional road repair equipment needed Alerts, Warnings & Messages: Nixle system operational and in use 911 & Dispatch: Operational Responder Communications: Finance:</p>
<p>HEALTH AND MEDICAL</p> <p>Medical Care: Hospital at capacity with inpatient injuries Patient Movement: Performed with some challenges Public Health: Medical Supply Chain: Normal Fatality Management: N/A</p>	<p>TRANSPORTATION</p> <p>Highway/Roadway/Motor Vehicle: MP 5 Zimovia Highway blocked; alternate transportation in effect Mass Transit: Railway: Aviation: Operational Maritime: Operational</p>
<p>WATER SYSTEMS</p> <p>Potable Water Infrastructure: Wastewater Management: Operational</p>	<p>HAZARDOUS MATERIALS</p> <p>Facilities: Hazmat, Pollutants, Contaminants: Fuel spill currently contained and pending cleanup</p>

Example of a completed situation report. This template is available as an Excel workbook.

Appendix D: Sample Disaster Declaration

CITY AND BOROUGH OF WRANGELL

RESOLUTION NO. [INSERT RESOLUTION NUMBER]

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA DECLARING A DISASTER IN THE CITY AND BOROUGH OF WRANGELL, ALASKA DUE TO [INSERT DISASTER NAME]

WHEREAS, the City and Borough of Wrangell has experienced [insert brief description of the disaster, e.g., severe flooding, earthquake, wildfire, etc.], which has caused significant damage and disruption within the community; and

WHEREAS, the [insert date of incident or declaration initiation], the City and Borough of Wrangell initiated emergency response measures due to the escalating situation resulting from [insert disaster name]; and

WHEREAS, local emergency response resources have been overwhelmed, necessitating outside assistance and the coordination of state and federal aid to support recovery efforts; and

WHEREAS, the [insert state agency or FEMA local office] has been notified and is prepared to assist in evaluating the impact and providing the necessary resources to facilitate recovery and relief efforts; and

WHEREAS, residents and businesses within the City and Borough of Wrangell have reported significant losses and damages due to [insert disaster description], impacting public health, safety, economic stability, and community infrastructure; and

WHEREAS, existing local programs may not be sufficient to mitigate the severe effects of this disaster, thereby necessitating assistance from state and federal agencies; and

WHEREAS, the [insert relevant studies or surveys if available] indicate that [briefly summarize any statistics or reports that illustrate the impact of the disaster, e.g., unemployment rates, property damage, etc.];

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

SECTION 1. A disaster is hereby declared in the City and Borough of Wrangell due to [insert disaster name].

SECTION 2. The Assembly of the City and Borough of Wrangell, Alaska, calls upon the State of Alaska to declare a disaster for the region and urges the United States Secretary of **[insert relevant department, e.g., Department of Homeland Security or Department of Commerce]** to provide assistance in response to this disaster, including but not limited to the following:

- A. [Specify type of state disaster declaration requested, e.g., Public Assistance (PA) and/or Individual Assistance (IA) declarations.]**
- B. [Specify any other declarations or support needed.]**

SECTION 3. This resolution and disaster declaration take effect immediately upon passage and approval.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA, ON [INSERT DATE].

CITY & BOROUGH OF WRANGELL

[Insert Name], Mayor

ATTEST: _____
[Insert Name], Borough Clerk

Appendix E: Shelter Field Guide

The shelter field guide is available at:

https://www.nationalmasscarestrategy.org/wp-content/uploads/2015/10/Shelter-Field-Guide-508_f3.pdf

Appendix F: Supply Chain Resilience Guide

The supply chain resilience guide, published by FEMA, is available at:

<https://www.fema.gov/sites/default/files/2020-07/supply-chain-resilience-guide.pdf>

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 22, 2025
	<u>Agenda Section</u>	13

Approval of a Memorandum of Understanding between the City and Borough of Wrangell and the Wrangell Chamber of Commerce

SUBMITTED BY:

Kate Thomas, Economic Development Director

FISCAL NOTE:

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

Reviews/Approvals/Recommendations

<input checked="" type="checkbox"/>	Commission, Board or Committee
Name(s)	Economic Development Board
Name(s)	Convention & Visitors Bureau
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Memorandum of Understanding

RECOMMENDATION MOTION:
 Move to Approve the Memorandum of Understanding between the City and Borough of Wrangell and the Wrangell Chamber of Commerce.

SUMMARY STATEMENT: A Memorandum of Understanding (MOU) has been developed to establish a formal framework for collaboration and communication between the City and Borough of Wrangell and the Wrangell Chamber of Commerce.

The MOU outlines key areas of cooperation focused on economic development, supporting local businesses, enhancing community vitality, and improving visitor information services.

MEMORANDUM OF UNDERSTANDING
between
CITY AND BOROUGH OF WRANGELL
and
WRANGELL CHAMBER OF COMMERCE

This Memorandum of Understanding (MOU) is made and entered into by and between the Wrangell Chamber of Commerce, hereinafter referred to as the “Chamber,” a 501(c)(4) organization, and the City and Borough of Wrangell, hereinafter referred to as the “Borough,” a municipal corporation of the State of Alaska.

Description of Entities

The Wrangell Chamber of Commerce is a 501(c)(4) organization focused on enhancing and promoting the business environment and economic well-being of the Wrangell community. The Chamber is overseen by an executive board that guides its policies and ensures its financial health, as well as evaluating the performance of the executive director. Key functions of the Chamber include connecting and networking among members through events and programs, promoting and supporting member businesses to the public, advocating for the interests of the business community to local government and other organizations, and engaging members in community initiatives and fostering active participation.

The City and Borough of Wrangell is a municipal corporation of the State of Alaska. The borough operates under an assembly-manager form of government. Core goals of the Borough include preserving and improving the quality of life and affordability for all Wrangellites, planning and investing in sustainable infrastructure for future generations, developing and selling Borough property to provide affordable housing solutions and expand existing industries, and improving communications and strengthening relationships within the community and organization.

Purpose of the MOU

The purpose of this Memorandum of Understanding (MOU) is to establish a reciprocal relationship between the Borough and the Chamber. Furthermore, this MOU aims to establish a general framework to facilitate regular communication and collaboration on information, projects, and initiatives focused on economic development and those impacting the business community, including cooperation, information exchange, identification of common goals and objectives, and open communication lines.

Specific Areas of Cooperation

The Borough and the Chamber will collaborate in several key areas to enhance the community and foster economic growth. These areas of collaboration include: joint marketing campaigns to promote Wrangell, cross-promotion and referrals to support existing local businesses and encourage new ventures, collaborative community events to enhance community vitality, a shared visitor information hub to provide comprehensive information to visitors, resource and information sharing to improve efficiency, joint volunteer coordination to maximize community engagement, clear communication and coordination to ensure effective collaboration, and performance monitoring and evaluations to track the success of joint initiatives. This collaboration is expected to provide increased value to Wrangell by stimulating economic

activity through supporting existing businesses and expanding into new industries, strengthening community engagement and enhancing the visitor experience.

Responsibilities of Each Party

Each party will assume the following responsibilities to ensure effective collaboration and achieve the goals of this Memorandum of Understanding.

First, the Borough will engage in regular communication with the Wrangell Chamber of Commerce to maintain open and consistent dialogue. This includes timely responses to inquiries and proactive sharing of relevant information. Second, the Borough will share information with the Chamber on relevant projects and initiatives that may benefit from collaboration or have an impact on the business community. Third, the Borough will collaborate with the Chamber on any agreed-upon activities, working cooperatively to achieve shared goals. To further facilitate this collaboration, the Borough will identify, if applicable, financial assistance programs for which either party may be eligible. The Borough will also designate a staff member to serve as a liaison for cooperative programs, projects, communication, and coordination of routine activities between both parties.

The Chamber will prioritize open communication with the Borough to ensure a clear understanding of Borough initiatives and proposals. To facilitate accurate communication with its members, the Chamber will seek information from the Borough regarding projects and initiatives that align with the Borough's economic development goals and that may benefit from Borough involvement. The Chamber will collaborate with the Borough on agreed-upon activities, which may include disseminating information about Borough initiatives to Chamber members, providing feedback on Borough plans and proposals, or taking a lead role in organizing and hosting joint community events that are of benefit to Chamber members and the economy of Wrangell. The Chamber will also provide valuable input on Borough plans and proposals, ensuring that the perspective of the business community is considered. To maintain effective communication, the Chamber will ensure that information flows smoothly between its members and the Borough.

It is Mutually Agreed and Understood by All Parties

Details pertaining to the shared space arrangement between the Borough and the Chamber will be outlined in a separate Facility Use Agreement. Specific details regarding shared activities and goals will be documented in an annual goals sheet, developed collaboratively by the Borough and the Chamber. To ensure ongoing communication and progress, representatives from both the Borough and the Chamber will meet semi-annually to review progress towards agreed-upon goals, share priorities, and coordinate future activities.

Termination of MOU

Either party, in writing, may terminate this instrument, in whole or in part, at any time, setting forth the reasons for the termination.

Participating In Similar Activities

This agreement in no way restricts the Borough or the Chamber from participating in similar activities with other public, private, State, Federal, and local agencies, organizations, and individuals.

Non-Fund Obligating Document

This instrument is neither a fiscal nor a funds obligation document. Any endeavor involving reimbursement, contribution of funds, or transfer of anything of value between the parties to this instrument will be handled in accordance with applicable laws, regulations, and procedures. Such endeavors will be outlined in separate instruments made in writing by authorized representatives of the two parties involved and shall be independently authorized by appropriate statutory authority. This instrument does not provide such authority.

Modifications

Changes within the scope of this instrument shall be made by the issuance of a bilaterally executed modification.

Completion Date

This MOU is executed as of the date of the last signature and, unless terminated sooner, is effective until _____ at which time it will expire unless renewed.

Principal Contacts

City and Borough of Wrangell

Mr. Mason Villarma
Borough Manager
PO Box 531
Wrangell, Alaska 99929

Wrangell Chamber of Commerce:

Ms. Tracey Martin
Executive Director
PO Box 49
Wrangell, Alaska 99929

THE PARTIES HERETO have approved this agreement by vote of the Borough Assembly on _____ and by vote of the Wrangell Chamber of Commerce Board of Directors on _____.

THE PARTIES HERETO have further executed this agreement as of the date of the last signature.

CITY AND BOROUGH OF WRANGELL REPRESENTATIVE:

Patricia Gilbert, Borough Mayor Date

WRANGELL CHAMBER OF COMMERCE REPRESENTATIVE:

Name & Title Date

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 22, 2025
	<u>Agenda Section</u>	13

Approval of a Facility Use Agreement between the City and Borough of Wrangell and the Wrangell Chamber of Commerce

SUBMITTED BY:

Kate Thomas, Economic Development Director

FISCAL NOTE:

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

Reviews/Approvals/Recommendations

<input checked="" type="checkbox"/>	Commission, Board or Committee
Name(s)	Economic Development Board
Name(s)	Convention & Visitors Bureau
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Facility Use Agreement

RECOMMENDATION MOTION:
Move to Approve the Facility Use Agreement between the City and Borough of Wrangell and the Wrangell Chamber of Commerce.

SUMMARY STATEMENT: Facility Use Agreement with the Wrangell Chamber of Commerce for the shared use of designated spaces within the Nolan Center, primarily the Visitor's Center. This agreement outlines the terms and conditions for

this shared occupancy, including space allocation, responsibilities for maintenance and cleaning, shared resources, and insurance requirements, supporting the collaborative relationship outlined in the previously reviewed MOU.

FACILITY USE AGREEMENT
between
CITY AND BOROUGH OF WRANGELL
and
WRANGELL CHAMBER OF COMMERCE

I. INTRODUCTION

This Facility Use Agreement ("Agreement") is hereby entered into on _____ by and between the Wrangell Chamber of Commerce, a local non-profit corporation (hereinafter referred to as "Chamber"), and the City and Borough of Wrangell, a municipal corporation organized under the laws of the State of Alaska (hereinafter referred to as "Borough"). Collectively, Chamber and the Borough shall be referred to as the "Parties." This Agreement acknowledges the mutual benefit derived from the shared use of designated areas within the Nolan Center, owned and operated by the Borough, and establishes a clear framework for their cooperative relationship.

This Agreement aims to promote the efficient and equitable utilization of the shared facility, ensuring its continued security, proper maintenance, and preservation of its integrity. It delineates the specific responsibilities of each party, including but not limited to usage guidelines, maintenance obligations, and liability considerations.

II. SHARED SPACES

The shared space subject to this Agreement encompasses the Visitor’s Center, located within the James and Elsie Nolan Center facility, and designated storage areas as further specified herein. This shared space is intended to facilitate the collaborative activities of both the Chamber and the Borough.

The allocation of space within the shared facility is as follows:

Office space: Chamber shall be granted access to and use of a designated office space within the James and Elsie Nolan Visitor’s Center. This office space will be utilized in a shared capacity, accommodating both Chamber operations and, as necessary, Borough staff activities.

Storage area: Chamber shall be allocated use of a designated storage closet. The remaining portion of the storage space shall be reserved for the Borough's use.

Rules for Use of Shared Space:

- a) The office and storage spaces allocated to Chamber shall be used solely for the conduct of Chamber business and related activities. The Chamber is authorized to conduct its regularly scheduled business meetings within the Visitor's Center as needed and communicate the schedule with staff as necessary
- b) No alterations, modifications, or improvements to the shared facility, including but not limited to structural changes, installations, or signage, shall be undertaken by Chamber without the express prior written approval of the Borough.

- c) Each Party shall conduct its activities within the shared space with due regard for the working hours, operational needs, and activities of the other Party. A weekly schedule of planned activities shall be communicated between the Parties to ensure effective coordination and minimize disruption.
- d) Upon request, the Borough shall provide the Chamber with a monthly schedule of events and activities planned for the Nolan Center. The Visitor's Center staff will also keep the Chamber informed of schedule changes as they happen.
- e) If either Party is unavailable to address walk-in inquiries, the available Party shall record the inquirer's name, contact information, and a brief message and promptly transmit this information to the requested Party via email.
- f) Each party will utilize their own designated storage space for the storage of their supplies and equipment.
- g) Any Chamber activities beyond regularly scheduled business meetings and routine office duties require prior written approval from the Borough. This ensures proper scheduling and coordination of facility usage.

Maintenance and Cleaning Responsibilities:

- a) Each Party shall be responsible for the daily maintenance and upkeep of its respective allocated workspace. This includes maintaining an orderly environment free from excessive clutter, regularly wiping down surfaces, and vacuuming as needed. Chamber and Borough personnel are expected to maintain a professional and hygienic workspace.
- b) The maintenance and cleaning of shared spaces within the Nolan Center, excluding individual workspaces, shall be a joint responsibility of both Parties. A mutually agreed-upon schedule outlining specific cleaning duties and responsibilities will be established and adhered to. This schedule will be reviewed and updated as necessary to ensure the ongoing cleanliness and functionality of the shared areas.
- c) Any damage to the shared facility, including but not limited to structural damage, equipment malfunctions, or spills, must be reported immediately to the other Party. The Parties shall conduct a joint damage assessment and agree upon the necessary repairs and the allocation of repair costs. The Borough retains the right to utilize its maintenance personnel or contractors.
- d) The Borough's custodial services will provide routine cleaning and maintenance of the Nolan Center, including common areas and building systems, in accordance with established Borough policies and procedures. Specific maintenance requests from the Chamber should be directed to the Nolan Center Director.

- e) The Borough shall provide all necessary cleaning supplies for the maintenance of both individual and shared spaces within the Nolan Center. The Chamber shall utilize these supplies in accordance with the agreed-upon cleaning schedule and in a manner that ensures the efficient and responsible use of resources.

III. SHARED RESOURCES

The following resources are identified as shared between the Chamber and the Borough within the Nolan Center:

- a) Utilities: Water, electricity, internet connectivity, and heating services shall be provided by the Borough as shared resources for the operation of the Nolan Center.
- b) Facility Access: The shared Visitor Center office and storage space within the Nolan Center, as designated in this agreement.

IV. EQUIPMENT AND SUPPLIES

Each Party shall be responsible for providing and maintaining its own equipment necessary for the conduct of its respective operations within the shared space. No shared equipment, other than that permanently affixed to the building, will be provided within this agreement.

Each Party shall be responsible for procuring and maintaining its own office supplies and materials necessary for its daily operations. The Borough will provide cleaning supplies as covered in the maintenance section of this document.

V. COST SHARING ARRANGEMENTS

This shared space arrangement reduces the Chamber's overhead costs, reflecting the Borough's commitment to supporting the Chamber's vital role in local economic development and community enhancement. Recognizing the Chamber's contributions, the Borough provides the shared facility and utilities as an in-kind contribution, fostering collaboration and supporting the Chamber's continued success. This agreement is structured to avoid direct monetary exchanges between the Parties for the use of the shared space. Instead, the Borough's provision of the shared facility and utilities constitutes its contribution.

The Chamber will be required to follow the same procedures as any outside entity when requesting the use of the Nolan Center for events beyond regularly scheduled business meetings, ensuring equitable access and management of the facility. Therefore, no additional cost-sharing arrangements exist beyond the in-kind contribution of the space and utilities

VI. SECURITY AND ACCESS

Both the Chamber and the Borough shall adhere to all established security protocols and procedures within the Nolan Center. This includes, but is not limited to, ensuring all doors are securely locked when the facility is unoccupied, safeguarding equipment and sensitive information, and immediately reporting any security breaches or suspicious activities to the

appropriate authorities. Each Party is responsible for the conduct of their staff and visitors as it relates to facility security.

Access to the designated shared spaces within the Nolan Center shall be controlled as follows:

- a) Authorized personnel from the Chamber and the Borough will be granted access to the facility via a designated security code and/or master key, as provided by the Borough.
- b) Unauthorized individuals are strictly prohibited from entering the shared spaces without prior written approval from the Borough.
- c) In the event that the Chamber's Executive Director is unable to access the facility, the Nolan Center Director shall be contacted for assistance.
- d) The Chamber's Executive Director may submit a written request to the Nolan Center Director for back-up access to be granted to designated authorized personnel. This request must specify the names of the individuals and the duration of the authorized access.

VII. EMERGENCY PROCEDURES

In the event of an emergency, all Parties shall adhere to the emergency procedures outlined in Exhibit A, which is hereby incorporated by reference into this Agreement. Each Party shall designate and maintain a current list of emergency contact persons, which shall be provided to the other Party and kept readily accessible. The Parties shall conduct periodic reviews of emergency procedures to ensure familiarity and effectiveness.

VIII. INTELLECTUAL PROPERTY AND CONFIDENTIALITY

Each party retains all rights to its own intellectual property. No transfer of ownership occurs under this Agreement. Parties shall maintain the confidentiality of disclosed information. No disclosure or use of confidential information is permitted without written consent. This obligation survives the Agreement's termination.

IX. DISPUTE RESOLUTION

While the Borough reserves the right to terminate this agreement at its sole discretion with or without cause, the Parties acknowledge the value of open communication. In the event of a dispute or concern arising from the performance or interpretation of this Agreement, the Parties agree to engage in good-faith communication. Designated representatives from each Party may meet, at the discretion of the Borough, to discuss and attempt to clarify the issue. However, such discussions shall not limit or impede the Borough's right to terminate this Agreement as provided herein. The Borough's decision regarding termination shall be final and binding.

X. INSURANCE

Upon execution of this Agreement, and annually thereafter, the Chamber shall provide the Borough with a certificate of insurance evidencing the following required coverage:

- a) General Liability Insurance: The Chamber shall maintain General Liability insurance with a limit of not less than \$1,000,000 per occurrence and \$2,000,000 in the aggregate. The

insurance policy shall name the Borough as an additional insured.

- b) Compensation Insurance: The Chamber shall provide proof of Workers' Compensation insurance as required by applicable state laws, and shall also provide a Waiver of Subrogation under its Workers' Compensation insurance policy, in favor of the Borough.
- c) Property Insurance: The Chamber acknowledges that maintaining property insurance is at its discretion.

XI. INDEMNIFICATION AND HOLD HARMLESS

The Chamber agrees to indemnify, defend, and hold harmless the Borough, its officers, employees, and agents, from and against any and all claims, demands, losses, damages, liabilities, costs, and expenses (including reasonable attorney's fees) arising out of or in connection with the Chamber's use of the Nolan Center, including but not limited to, any damage to property, injury to persons, or claims by third parties, except to the extent such claims, demands, losses, damages, liabilities, costs, and expenses are caused by the sole negligence or willful misconduct of the Borough.

XII. TERM OF AGREEMENT AND TERMINATION

This Agreement shall commence on _____ and continue for a term of three (3) years, subject to annual review by the Borough. Notwithstanding any other provision herein, the Borough retains the absolute right to terminate this Agreement, in its sole discretion, with or without cause, upon thirty (30) days' written notice to the Wrangell Chamber

This Agreement, and any subsequent amendments or terminations, must be approved by the Chamber Board of Directors, as evidenced by official minutes of a duly held meeting. The Chamber shall provide the Borough with a copy of these minutes.

Either Party may terminate this Agreement prior to the expiration of the term by providing sixty (60) days' written notice to the other Party under the following conditions:

- 1. Material breach of any term or condition of this Agreement.
- 2. Mutual written agreement of both Parties to terminate.

Upon termination, both Parties shall settle all outstanding obligations and return any property belonging to the other Party. Notice of termination shall be provided in writing by certified mail or personal delivery to the designated representative of the other Party.

XIII. PRINCIPAL CONTACTS

CITY AND BOROUGH OF WRANGELL

Mr. Mason Villarma
Borough Manager

PO Box 531
Wrangell, Alaska 99929

WRANGELL CHAMBER OF COMMERCE

Ms. Tracey Martin
Executive Director
PO Box 49
Wrangell, Alaska 99929

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

Patricia Gilbert, Borough Mayor

Signature: _____
Date: _____

Mason Villarma, Borough Manager

Signature: _____
Date: _____

Omid Rhamanian, Wrangell Chamber President

Signature: _____
Date: _____

Tracey Martin, Wrangell Chamber Executive Director

Signature: _____
Date: _____

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 22, 2025
	<u>Agenda Section</u>	13

RESOLUTION NO. 04-25-1939 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2025 BUDGET TO ACCEPT THE THRIVING COMMUNITIES SUBAWARD FUNDS

SUBMITTED BY:

Kate Thomas, Economic Development Director

FISCAL NOTE:

Expenditure Required: \$XXX Total	
Fiscal Year (FY): 2025	Amount: \$36,595
Amount Budgeted:	
FY:	\$
Account Number(s):	
Account Name(s):	
Professional Services	
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. RES 04-25-1939 2. R&M Engineering Quote

RECOMMENDATION MOTION:
Move to approve **Resolution no. 04-25-1939** of the assembly of the City and Borough of Wrangell, Alaska, amending the FY 2025 budget to accept the Thriving Communities Subaward Funds.

SUMMARY STATEMENT: This resolution proposes to amend the FY 2025 budget to accept \$36,595 in sub-award funding from the USDOT Thriving Communities Program and authorize its

expenditure for a boundary survey of the Deep-Water Port (former sawmill) property by R&M Engineering.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO 04-25-1939

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA AMENDING THE FY 2025 BUDGET IN THE GENERAL FUND ACCEPTING SUB-AWARD FUNDS FROM THE USDOT THRIVING COMMUNITIES PROGRAM AND AUTHORIZING THE EXPENDITURE OF FUNDS FOR A DEEP-WATER PORT BOUNDARY SURVEY

WHEREAS, the City and Borough of Wrangell has been awarded sub-award funding through the U.S. Department of Transportation's Thriving Communities Program; and

WHEREAS, these sub-award funds, up to \$40,000, are intended to contribute to the progress of projects for which the grant provides, specifically the development of the Wrangell Deep Water Port; and

WHEREAS, a critical initial step in the Deep-Water Port development is to conduct a comprehensive boundary survey of the former sawmill property; and

WHEREAS, a professional services agreement has been proposed with R&M Engineering for \$36,595.00 to perform this necessary survey work; and

WHEREAS, it is necessary to amend the Fiscal Year 2025 budget to recognize the receipt of these sub-award funds and authorize their expenditure for the aforementioned survey;

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

Section 1. The FY 2025 Budget in the General Fund is hereby amended to reflect the acceptance of sub-award funding from the U.S. Department of Transportation Thriving Communities Program in the amount of \$36,595.00, to be specifically designated for the Deep-Water Port project.

Section 2. The FY 2025 Budget in a designated account for the Deep-Water Port project is hereby amended to reflect an increase in authorized expenditures in the amount of \$36,595.00 for the purpose of contracting with R&M Engineering to conduct a boundary survey of the former sawmill property.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA this 22nd day of APRIL 2025.

CITY & BOROUGH OF WRANGELL, ALASKA

Patricia Gilbert, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	April 22, 2025
	<u>Agenda Section</u>	13

Approval of a professional services contract with R&M Engineering in the amount of \$36,595 for a boundary survey of the Deep-Water Port industrial site

SUBMITTED BY:

Kate Thomas, Economic Development Director

<u>FISCAL NOTE:</u>	
Expenditure Required: \$XXX Total	
Fiscal Year (FY): 2025	Amount: \$36,595
Amount Budgeted:	
FY:	\$
Account Number(s):	
Account Name(s):	
Professional Services	
Unencumbered Balance(s) (prior to expenditure):	
\$XXX	

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

ATTACHMENTS: 1. R&M Engineering Quote

RECOMMENDATION MOTION:
Move to Approve a professional services contract with R&M Engineering in the amount of \$36,595 for a boundary survey of the Deep-Water Port industrial site.

SUMMARY STATEMENT: This agenda item requests that the Borough Assembly approve an agreement with R&M Engineering for \$36,595.00 to perform a comprehensive survey of the Deep Water Port (former sawmill) property. This survey, encompassing boundary retracement,

topographic and hydrographic mapping, and aerial imaging, is a critical first step in the port's development and is funded through the Thriving Communities Grant Program, which offers subaward funding up to \$40,000 to each participating community. The expedited timeline requires completion by May 10, 2025, to align with grant requirements.

Project: Wrangel Mill Site Survey
 R&M Engineering Project # Quote

Task Order: _____

	Principal	Civil Engineer Level 3	Civil Engineer Level 2	Civil Engineer Level 1	Engineering Technician	Registered Land Surveyor/ Review	Party Chief	Survey Tech (helper)	Survey Technician Sr.	Drafter			Total Hours Per Task	Total Cost Per Task
Hourly Rate	\$250.00	\$190.00	\$175.00	\$160.00	\$140.00	\$190.00	\$160.00	\$130.00	\$160.00	\$140.00				

Task Order Item	Principal	Civil Engineer Level 3	Civil Engineer Level 2	Civil Engineer Level 1	Engineering Technician	Registered Land Surveyor/ Review	Party Chief	Survey Tech (helper)	Survey Technician Sr.	Drafter			Total Hours Per Task	Total Cost Per Task
Project Management						5							5	\$950.00
Task A- Boundary, Aerial Mapping and Bathymetry of Mill Site														
Survey Setup						8			8				16	\$2,800.00
Survey Fieldwork							16	16					32	\$4,640.00
Survey Travel							12	12					24	\$3,480.00
Survey Process Imagery and Draft						1				8			9	\$1,310.00
Survey Process Topo Data and Bathymetry and Draft						2				40			42	\$5,980.00
Task B- Replace Property Corners													0	\$0.00
Survey Setup						4							4	\$760.00
Survey Fieldwork							12	12					24	\$3,480.00
Survey Draft ROS for recording						8				24			32	\$4,880.00
													0	\$0.00
													0	\$0.00
													0	\$0.00
													0	\$0.00
													0	\$0.00
													0	\$0.00
													0	\$0.00
													0	\$0.00
													0	\$0.00
													0	\$0.00
													0	\$0.00

Total Hours Per Personnel	0	0	0	0	0	28	40	40	8	72	0	0		
Total Cost Per Personnel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,320.00	\$6,400.00	\$5,200.00	\$1,280.00	\$10,080.00	\$0.00	\$0.00		

Total Labor Hours	188
Total Labor Cost	\$28,280.00

Non Labor Hour Expenses	Rate	Quantity or People	Days	Nights	Amount
Boat Rental	\$1,500.00	1			\$1,500.00
Local Transportation	\$150.00	1			\$150.00
Survey Equipment	\$400.00	2			\$800.00
Survey Equipment with Drone	\$1,000.00	2			\$2,000.00
Per Diem	\$75.00	2	4		\$600.00
Local Housing	\$250.00	2	4		\$2,000.00
Airfare	\$550.00	2.3			\$1,265.00
					\$0.00
Total Non Labor Hour Expenses			\$8,315.00		

- Deliverables: 1) Existing Conditions Survey;
 A) Signed PDF and 24x36 Mylar
 B) GEO Referenced DWG and Orthomosaics Imagery
 2) Record of Survey
 A) Recorded PDF and 24x36 Mylar
 B) GEO Referenced DWG and Orthomosaics Imagery

Chris Piburn
 Signature _____ Date 4/6/2025

Total Estimate	\$36,595.00
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